



ABIA STATE GOVERNMENT OF NIGERIA

REPORT

OF

THE ACCOUNTANT GENERAL

WITH FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2023

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PROFILE

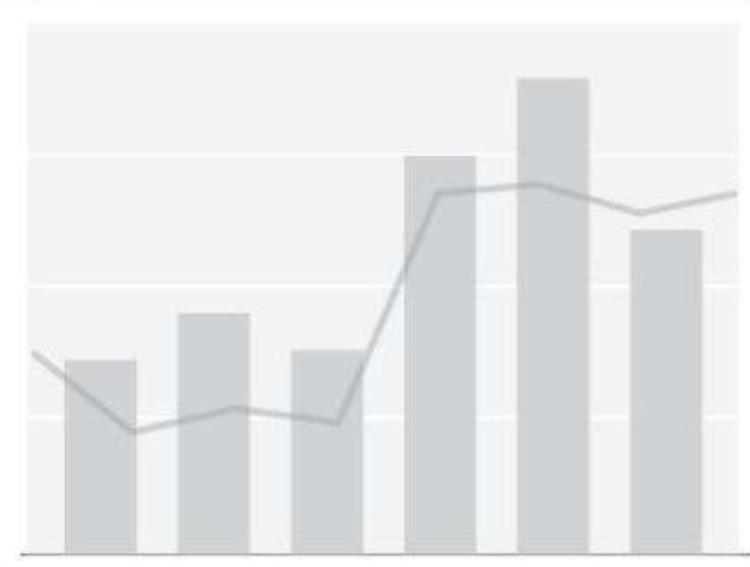
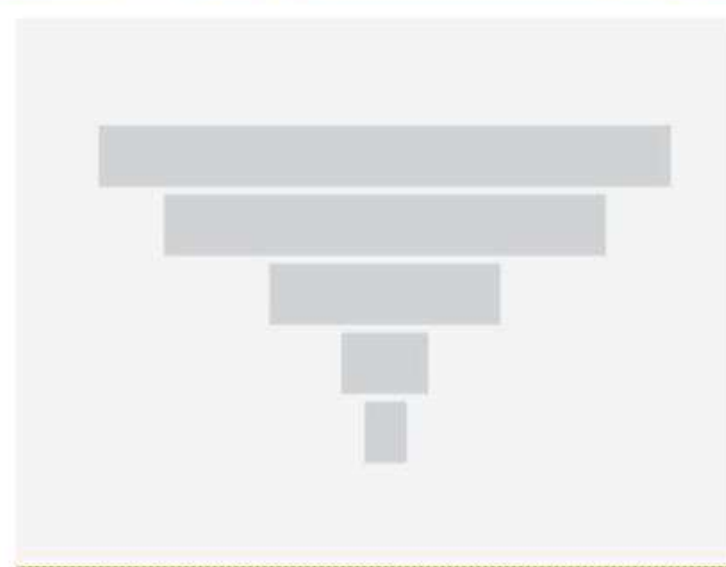
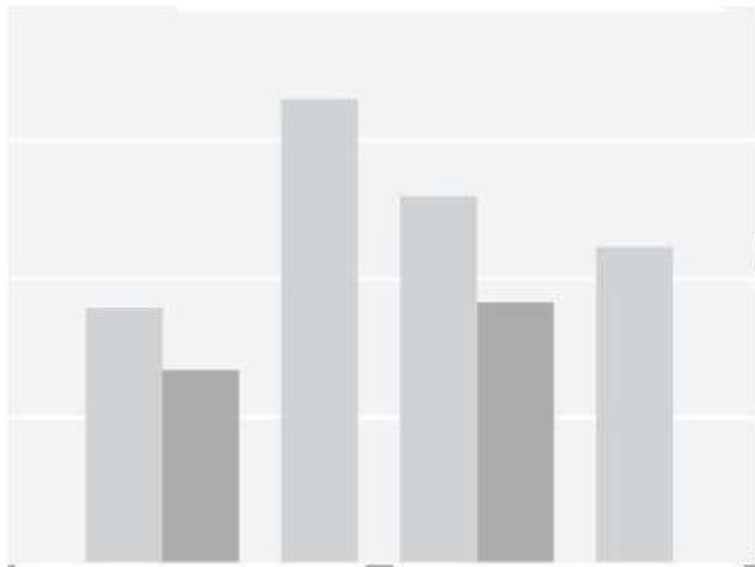
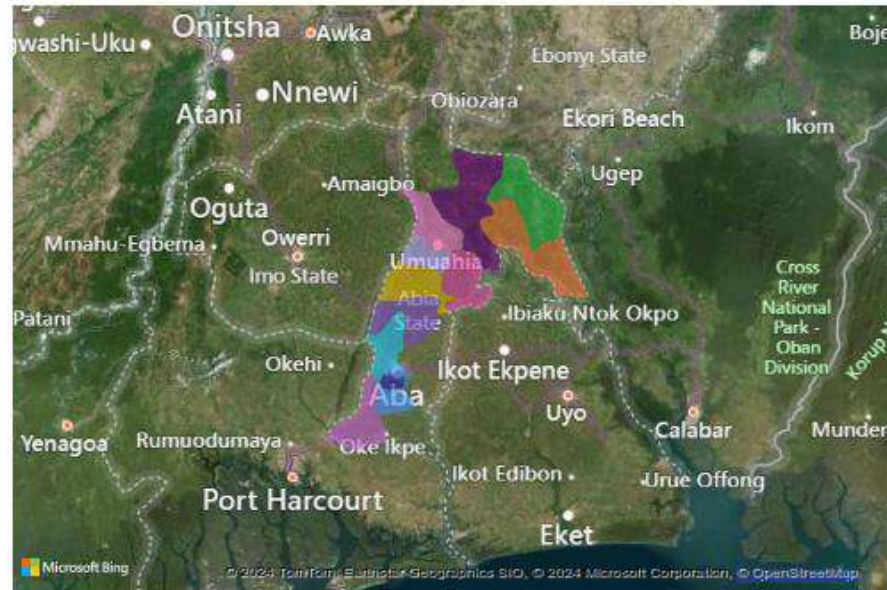
EXECUTIVE GOVERNOR	:	DR. ALEX CHIOMA OTTI, OFR GOVERNMENT HOUSE UMUAHIA ABIA STATE
COMMISSIONER FOR FINANCE	:	MAZI MIKE AKPARA MINISTRY OF FINANCE ABIA STATE
PERMANENT SECRETARY	:	MRS. ELECHI AGATHA OBI-CHIANAKWALAM MINISTRY OF FINANCE ABIA STATE
ACCOUNTANT – GENERAL	:	NJUM UMA-ONYEMENAM, FCA OFFICE OF THE ACCOUNTANT GENERAL MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT ABIA STATE
QUALITY ASSURANCE CONSULTANTS:		MOLD COMPUTERS & COMMUNICATIONS LTD (DEVELOPERS OF SAGE PASTEL ACCOUNTING, BUDGETING, HR & PAYROLL SOFTWARE) No. 5B Kukawa Avenue Kaduna – Nigeria Mobile Phone: 0803-327-8803, 0805-332-1343 Email: mold_computers@yahoo.com, info@moldtreasuryacademy.com URL: www.moldtreasuryacademy.com



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



ABIA 2023 STATISTICAL VISUALS REPORT





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

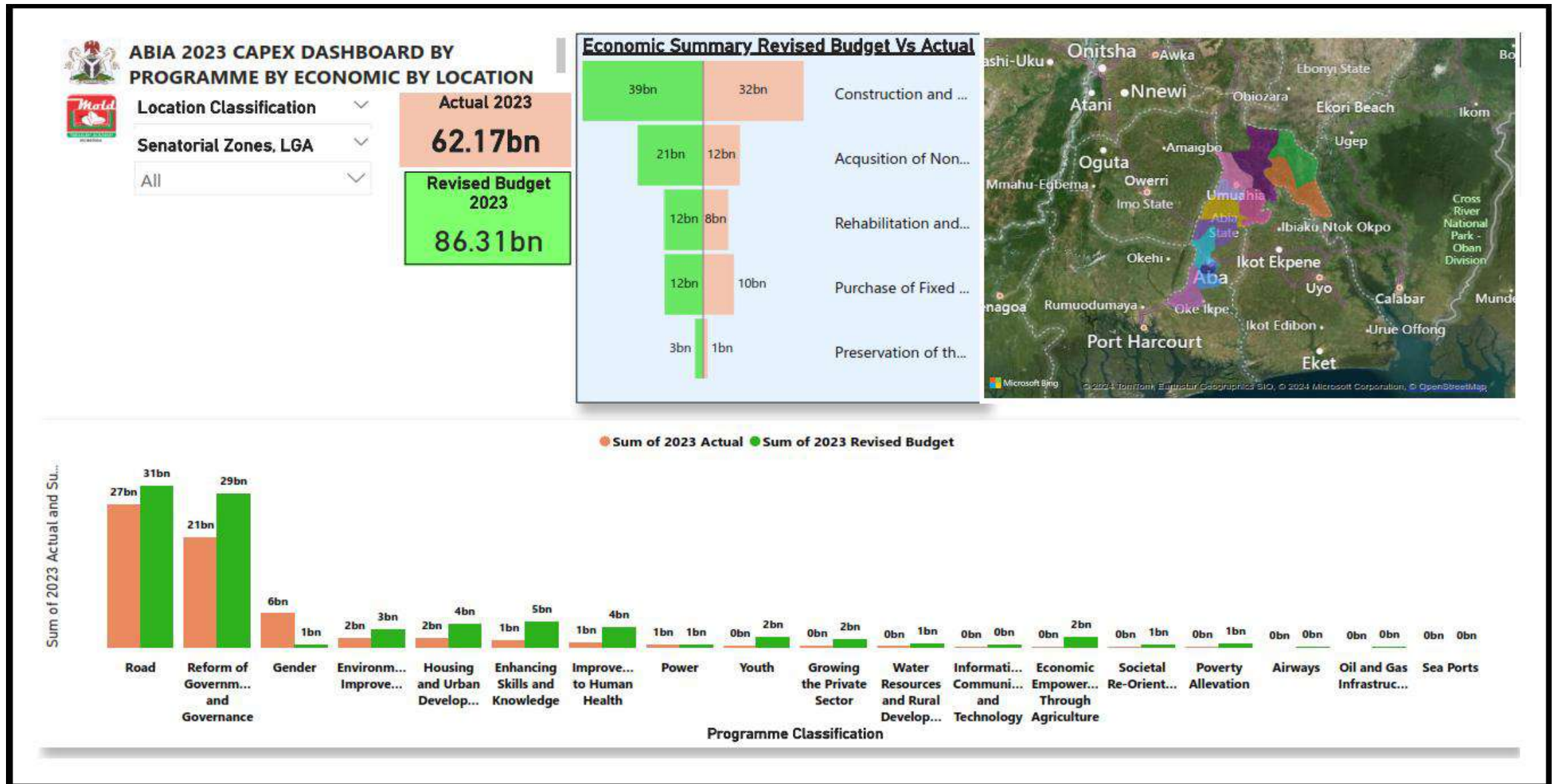


Figure 1: The Government of Abia State focused on Construction and Provision of Fixed Assets with emphasis on Reform of Government and Governance as well Road Infrastructure in the fiscal year 2023.



MRS. ELECHI AGATHA OBI-CHIANAKWALAM
PERMANENT SECRETARY
MINISTRY OF FINANCE
ABIA STATE

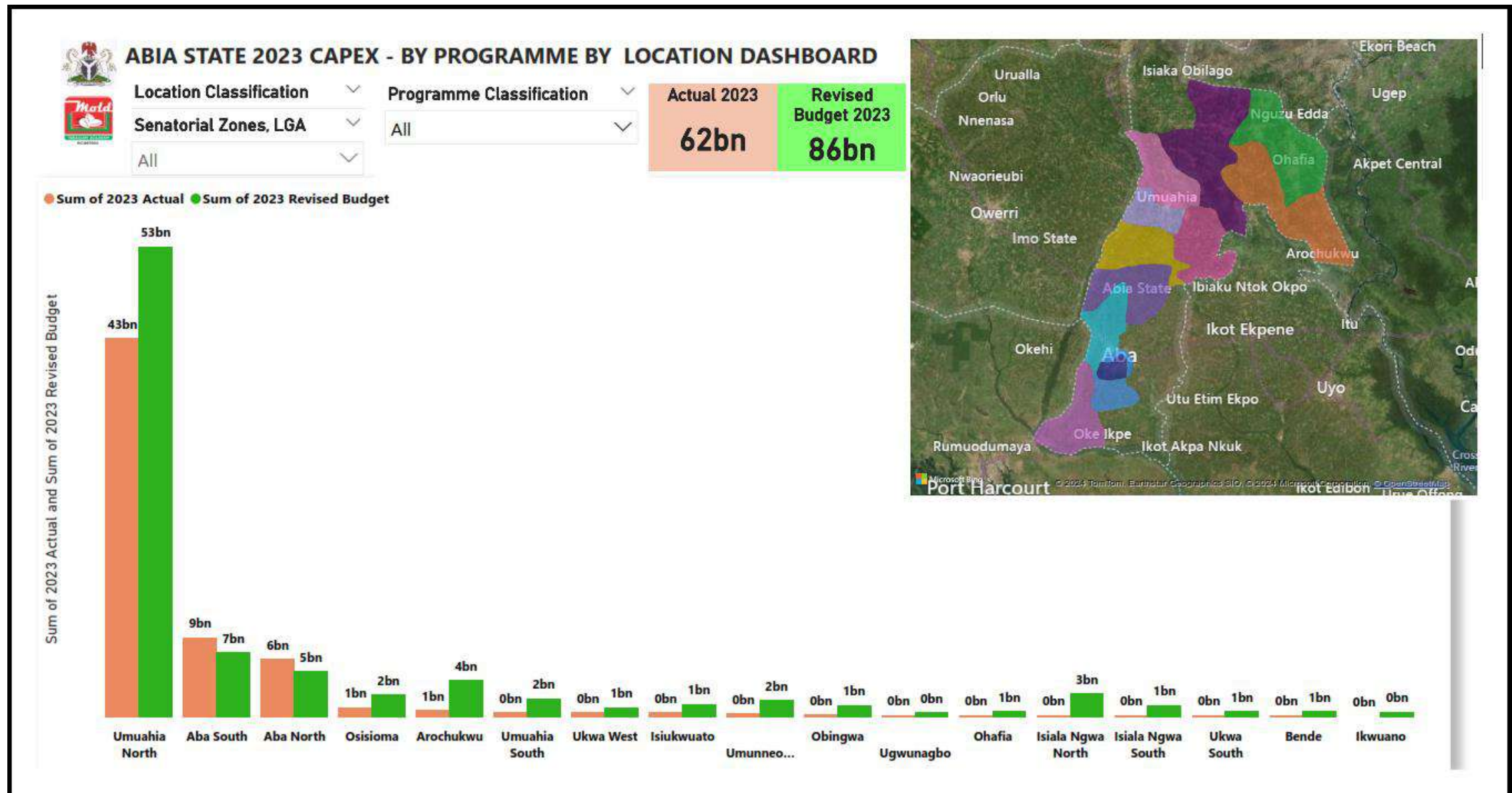


Figure 2: The Revised Budget for the Fiscal Year 2023 was ₦86 Billion. Actual Expenditure was ₦62 Billion. Umuahia North, Aba South, Aba North, Umuahia South, Arochukwu, Osioma and Isiala Ngwa North Local Government received appreciable allocations of the State Budget and Actual Capital Expenditure Projects.



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

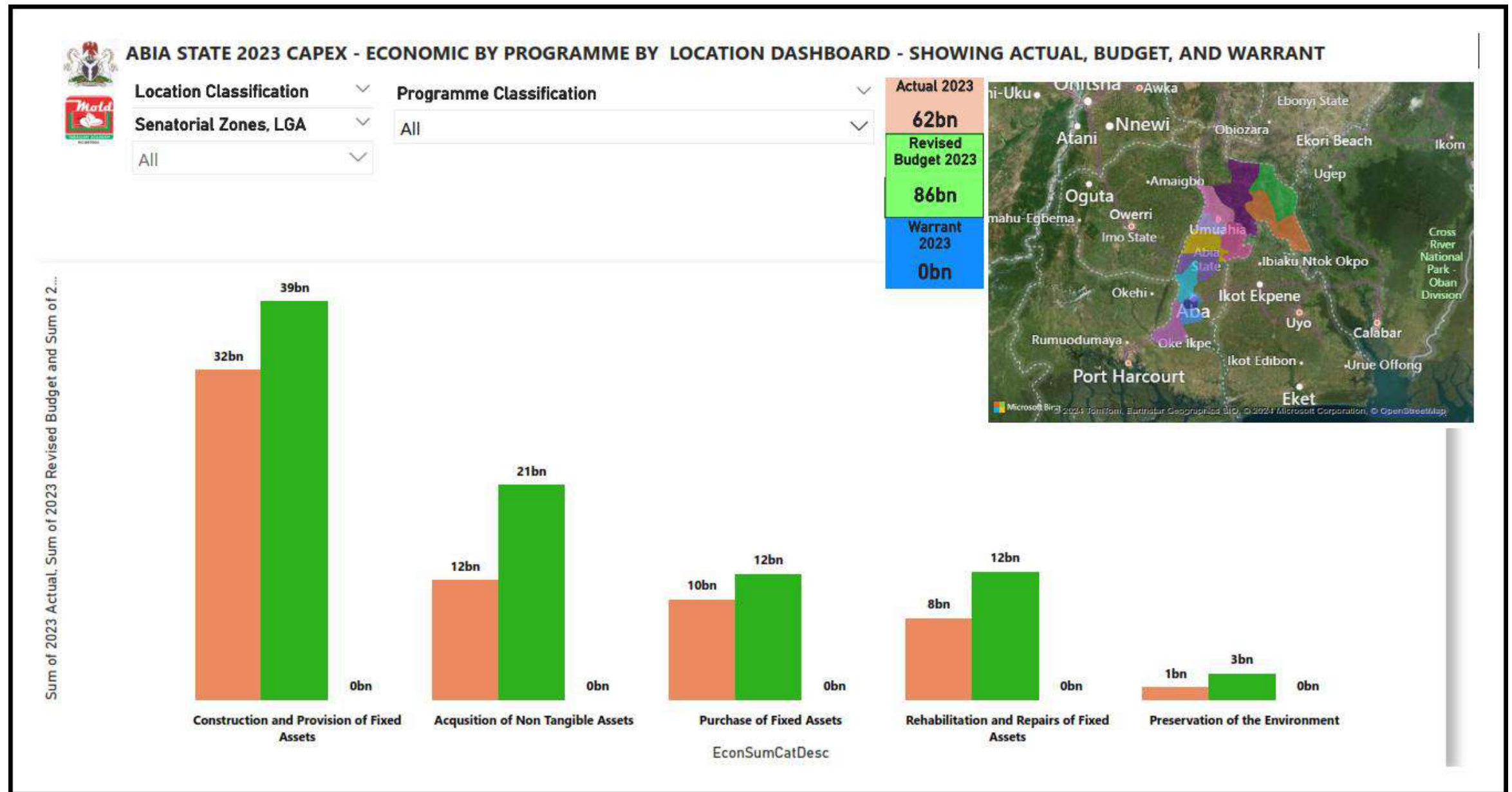


Figure 3: The major investments in infrastructure in the Fiscal Year 2023 was in the Construction and Provision of Fixed Assets.

Participants from Abia State Accounts Production Department Office of the Accountant General during the production of Abia State 2023 IPSAS Compliant Financial Statements Using the Government Integrated Financial Management Information System (GIFMIS) Software i.e. Sage Pastel Partner Nigerian Government Special Build at Mold Treasury Academy Kaduna.



Sitting: 2nd from left is the Accountant General of Abia State Mrs. Njum Uma-Onyemenam, FCA; 3rd from right is the Director Accounts Production Department, Office of the Accountant General Abia State Rev. Sr. Justina Obiageli Okafor, CNA; 1st from left and 1st from right is Mr. Abdulahi S. Kontagora and Mr. Tim Ekere of Mold Computers and Communications Ltd respectively and other members of staff during the Accountant General’s visit to Mold Treasury Academy.

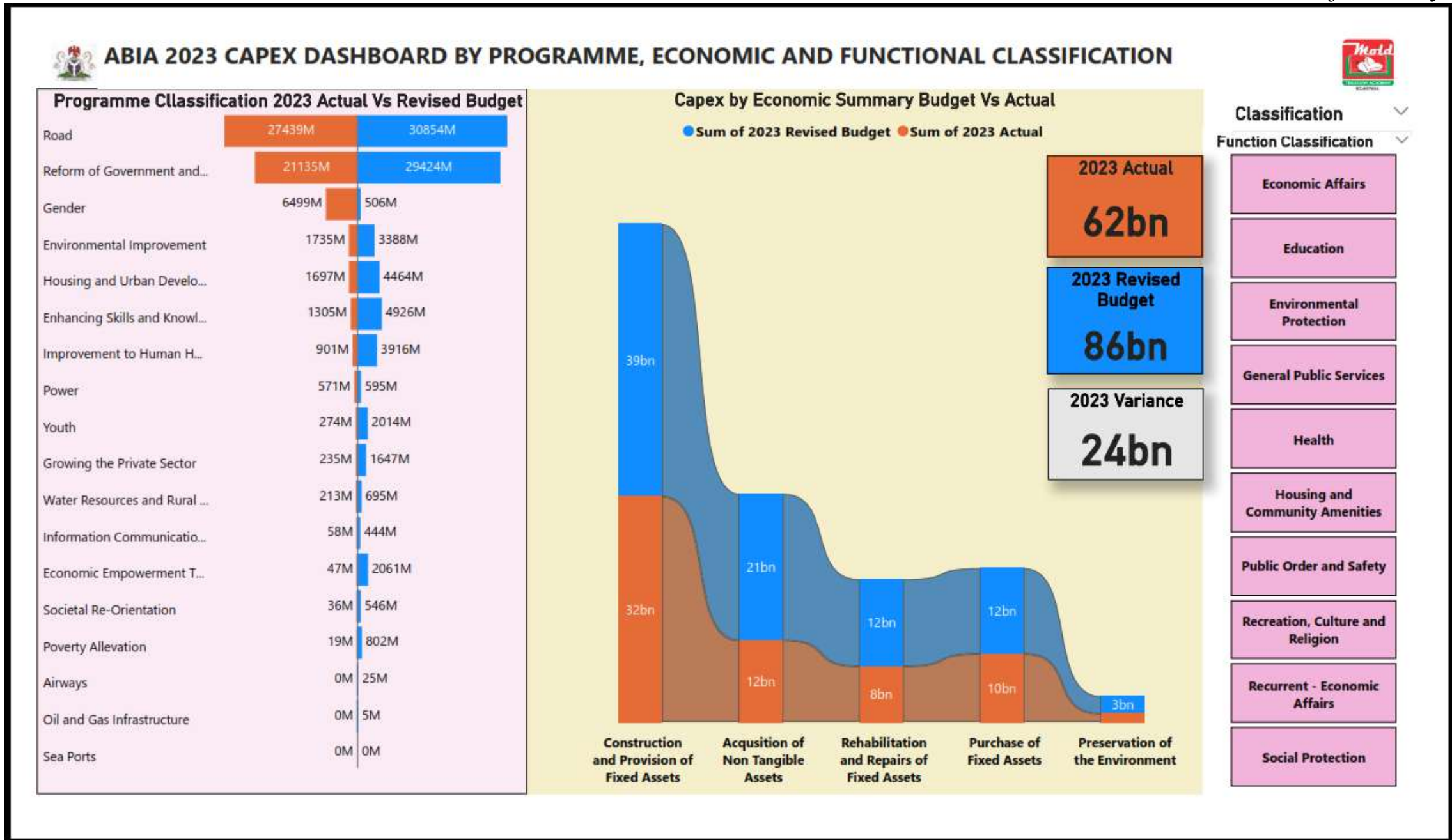
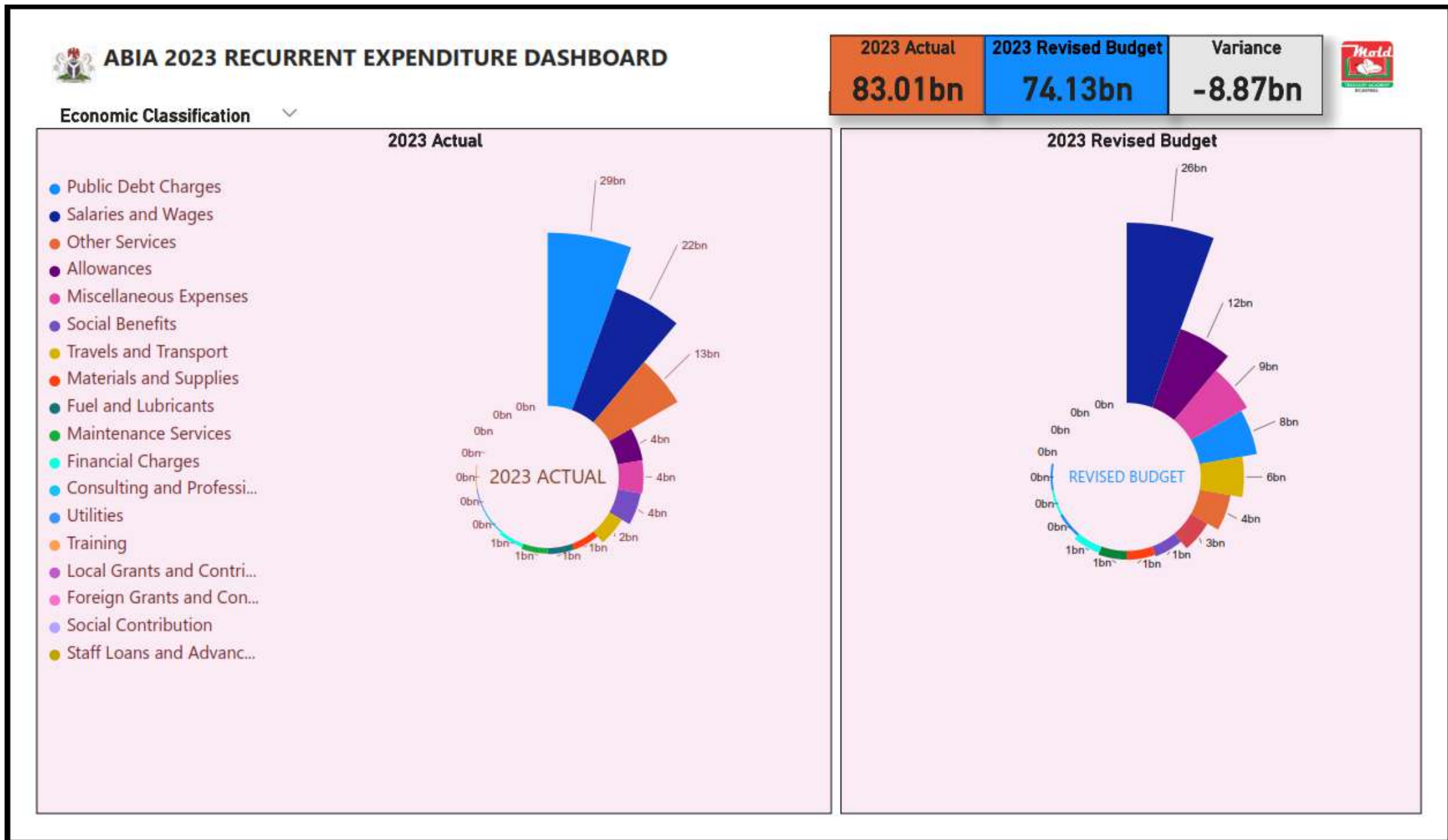


Figure 4: Capital Expenditure by Programme Classification shows that Road Infrastructure received the highest Budget Allocation; However, Reform of Government and Governance also received Appreciable Capital Expenditure Allocation in the Fiscal Year 2023.



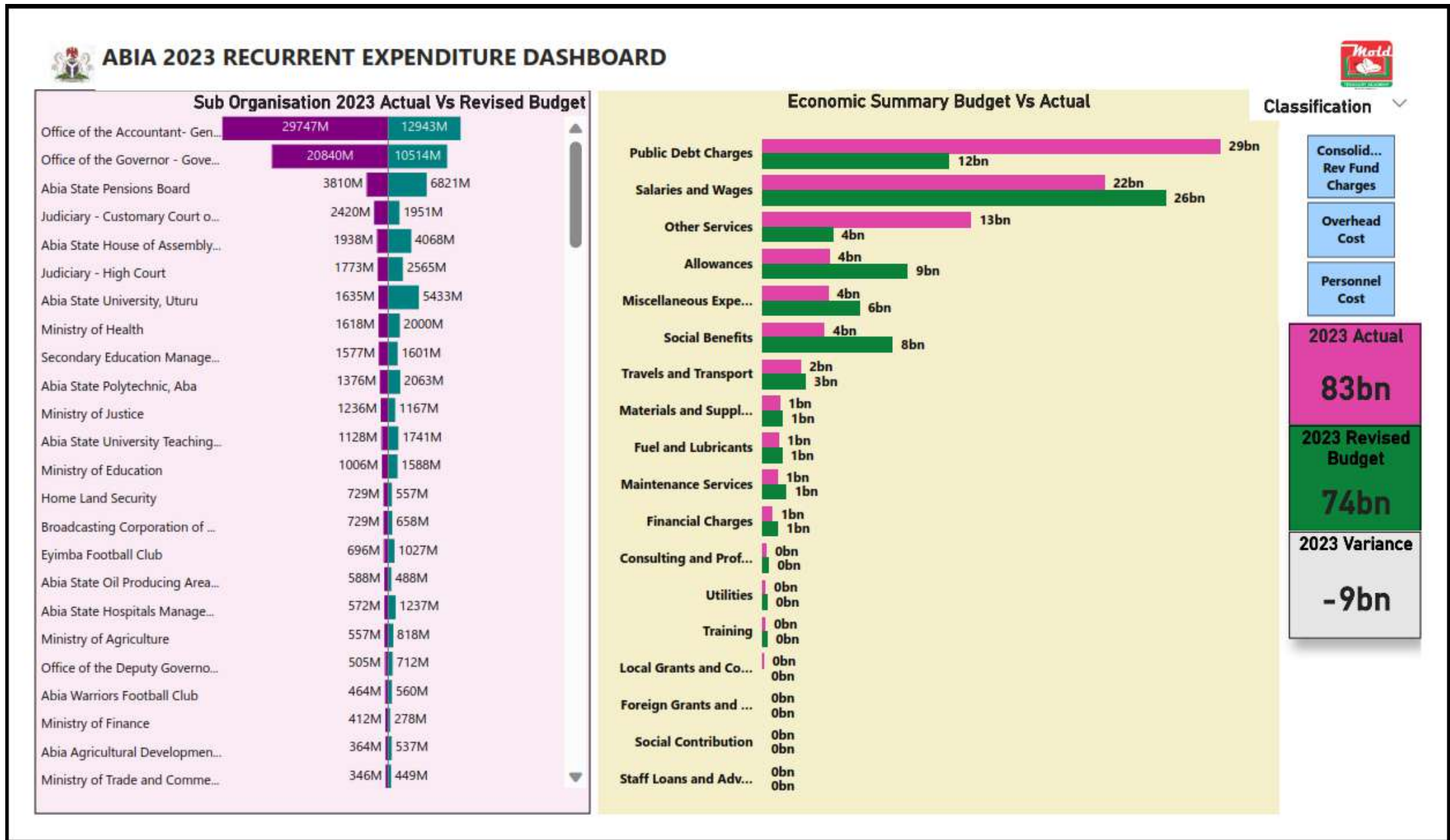


Figure 6: The visual on the left shows the spread of actual and budgeted expenditure incurred by organizations in Abia state while the visual on the right shows recurrent expenditure (Actual and Budgeted) by economic classifications.

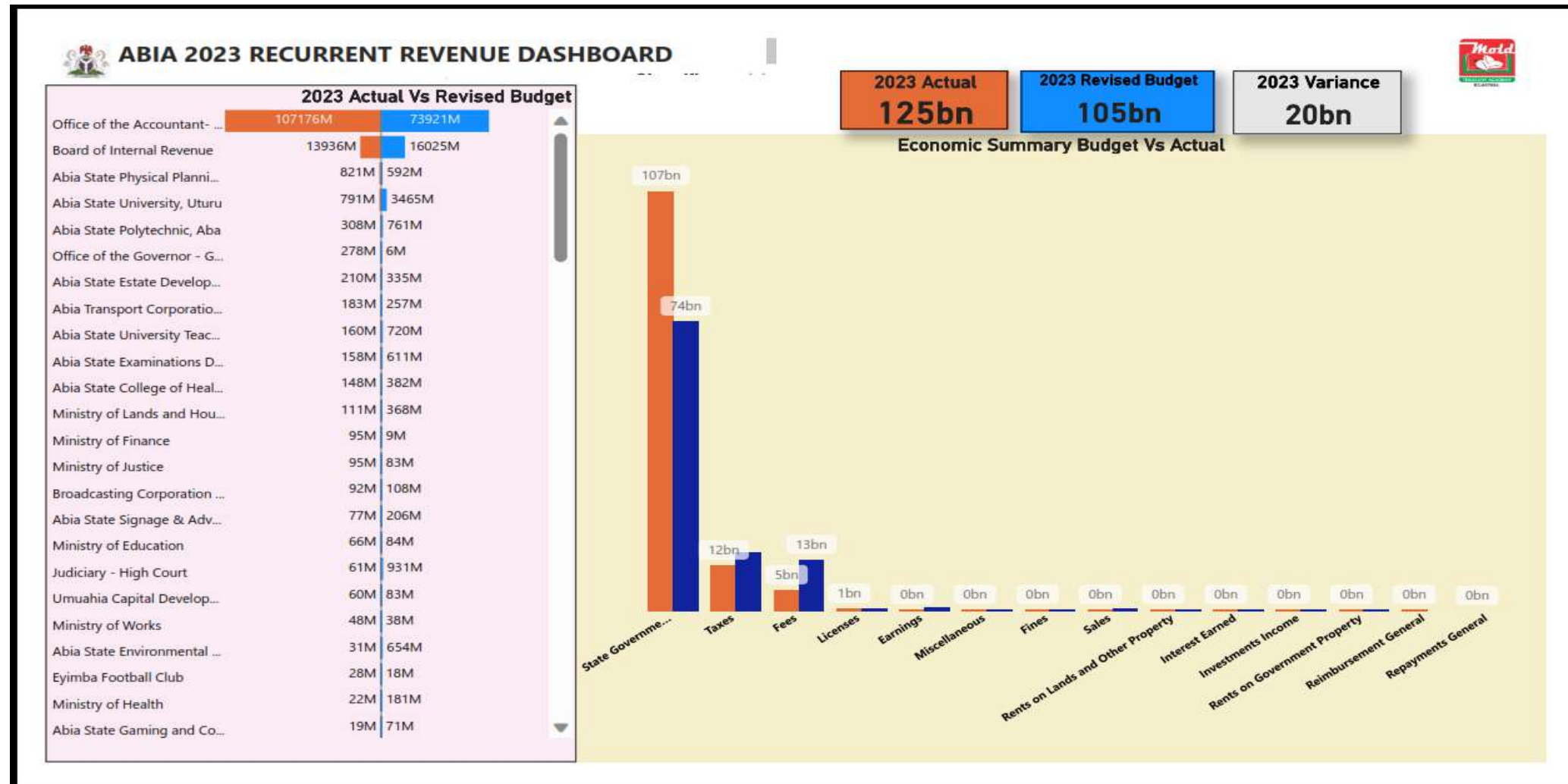


Figure 7: The visual on the left shows the spread of actual and budgeted revenue collection by organizations in the fiscal year 2023. The visual on the right shows recurrent revenue by economic classifications. Statutory Allocations from the Federation Account still make up a large share of the total revenue of the state indicating that more effort needs to be put into boosting the Internally Generated Revenue of the state. The State is making efforts to digitalize revenue collection through approved Payment Gateways (Interswitch, Money Point and Remita) geared towards total integration of Payment Gateways to the State Integrated Financial Management Information System (Sage Pastel Software Nigerian Government Special Build).

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, 2023 provide the record of the financial activities of Abia State Government for the year and the position of its financing as at the end of the year. This Report reviews the financial efforts and outcomes of the State Government in its attempt to match the objectives of financial management with the goals of governance. This publication is expected to serve the following purposes:

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

1.1 COMPLIANCE WITH NATIONAL AND INTERNATIONAL STANDARDS

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

1.2 CONSOLIDATED FINANCIAL SUMMARY FOR THE FISCAL YEAR 2023

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Budget 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
Opening Balance	12,066,408,693.88	1,001,134,848.74	53,771,384,361.00	53,771,384,361.00	52,770,249,512.26-	98.14%-			
RECEIPTS									
Statutory Allocation	82,944,189,819.34	107,117,959,411.90	73,874,663,700.00	73,874,663,700.00	33,243,295,711.90+	45.00%+	133,934,655,058.00	148,164,435,700.00	159,276,768,200.00
Internally Generated Revenue	18,648,670,408.81	17,986,829,036.95	30,981,235,500.00	30,981,235,500.00	12,994,406,463.05-	41.94%-	32,143,062,000.00	38,658,903,900.00	41,558,323,500.00
Grants & Miscellaneous	6,000,386,869.50	35,303,987,468.48	17,790,932,700.00	17,790,932,700.00	17,513,054,768.48+	98.44%+	15,407,876,236.00	42,141,914,675.00	
Miscellaneous Capital Receipts		1,681,045,742.67			1,681,045,742.67+				
Total Current Year Receipts	107,593,247,097.65	162,089,821,660.00	122,646,831,900.00	122,646,831,900.00	39,442,989,760.00+	32.16%+	181,485,593,294.00	228,965,254,275.00	200,835,091,700.00
Total Projected Funds Available	119,659,655,791.53	163,090,956,508.74	176,418,216,261.00	176,418,216,261.00	13,327,259,752.26-	7.55%-	181,485,593,294.00	228,965,254,275.00	200,835,091,700.00
Recurrent Expenditure: Economic Classification									
Employees Compensation	28,893,354,423.31	25,973,171,749.12	34,373,445,400.00	34,814,602,000.00	8,841,430,250.88+	25.40%+	36,843,686,960.00	37,636,407,400.00	38,577,320,200.00
Social Benefits	1,443,180,282.45	3,921,284,133.62	9,355,707,300.00	8,255,707,300.00	4,334,423,166.38+	52.50%+	10,992,640,291.00	11,021,458,600.00	11,296,996,200.00
Overhead Costs	17,633,953,277.23	24,018,897,780.56	20,192,659,300.00	19,206,738,000.00	4,812,159,780.56-	25.05%-	23,662,220,328.00	24,082,270,100.00	24,684,240,100.00
Repayment of External Loans	832,173,262.10	2,004,390,383.34	400,000,000.00	400,000,000.00	1,604,390,383.34-	401.10%-	1,302,548,700.00	1,335,112,800.00	1,368,490,900.00
Repayment of Internal Loans	56,268,691,297.04	24,179,815,292.33	10,186,703,300.00	10,186,703,300.00	13,993,111,992.33-	137.37%-	16,027,451,300.00	16,428,136,700.00	16,838,839,000.00
CRFC - Excluding Social Benefit and Public Debt Charges	6,912,627,416.49	2,909,693,260.97	1,270,112,800.00	1,270,112,800.00	1,639,580,460.97-	129.09%-	2,670,000,000.00	2,736,750,300.00	2,805,168,200.00
Total Recurrent Expenditure	111,983,979,958.62	83,007,252,599.94	75,778,628,100.00	74,133,863,400.00	8,873,389,199.94-	11.97%-	91,498,547,579.00	93,240,135,900.00	95,571,054,600.00
Capital Expenditure: Programme Classification									
01 Economic Empowerment Through Agriculture	32,080,000.00	46,760,608.60	2,481,496,900.00	2,061,496,900.00	2,014,736,291.40+	97.73%+	28,044,820,700.00	28,745,947,100.00	29,464,593,800.00
02 Societal Re - Orientation	504,900,000.00	35,757,550.00	545,661,500.00	545,661,500.00	509,903,950.00+	93.45%+	1,249,356,840.00	1,280,592,000.00	1,312,603,700.00
03 Poverty Alleviation	347,097,968.31	19,149,257.00	1,046,501,800.00	801,702,300.00	782,553,043.00+	97.61%+	1,299,400,400.00	1,331,884,800.00	1,365,181,400.00
04 Improvement to Human Health	2,971,579,060.46	901,391,430.15	5,705,707,800.00	3,915,707,800.00	3,014,316,369.85+	76.98%+	77,028,771,661.00	78,868,405,400.00	80,840,116,200.00
05 Enhancing Skills and Knowledge	2,334,071,956.74	1,304,883,974.40	7,289,926,200.00	4,925,926,200.00	3,621,042,225.60+	73.51%+	102,017,061,831.00	104,567,501,700.00	107,181,679,100.00
06 - Housing and Urban Development	2,193,134,444.55	1,697,296,122.38	7,267,205,000.00	4,463,705,000.00	2,766,408,877.62+	61.98%+	51,224,383,944.00	57,630,002,700.00	59,070,747,200.00
07 Gender	25,513,769.70	6,498,955,146.69	506,000,000.00	506,000,000.00	5,992,955,146.69-	1,184.38%-	3,800,500,000.00	3,895,525,600.00	3,992,915,100.00
08 Youth	473,183,000.00	274,356,118.83	3,034,000,000.00	2,014,000,000.00	1,739,643,881.17+	86.38%+	16,117,746,000.00	16,520,695,000.00	16,933,707,900.00
09 Environmental Improvement	7,419,454,418.70	1,735,266,513.28	4,887,727,300.00	3,387,727,300.00	1,652,460,786.72+	48.78%+	4,611,085,000.00	4,726,365,100.00	4,844,527,000.00
10 Water Resources and Rural Development	135,215,000.00	212,995,091.24	1,858,603,800.00	694,881,524.00	481,886,432.76+	69.35%+	1,673,723,747.00	1,713,517,600.00	1,756,355,100.00
11 Information Communication & Technology		58,380,500.00	853,613,400.00	443,613,400.00	385,232,900.00+	86.84%+	1,149,112,300.00	1,171,671,200.00	1,200,961,900.00
12 Growing the Private Sector	235,114,635.00	235,034,000.00	3,346,794,700.00	1,646,794,700.00	1,411,760,700.00+	85.73%+	4,510,441,900.00	4,264,455,200.00	4,371,059,600.00
13 Reform of Government and Governance	7,278,373,948.46	21,134,962,182.13	26,258,726,700.00	29,423,991,400.00	8,289,029,217.87+	28.17%+	75,524,019,445.00	78,053,564,500.00	80,004,880,200.00
14 Power	2,211,066,687.50	570,643,490.00	1,654,051,600.00	594,773,876.00	24,130,386.00+	4.06%+	6,213,311,911.00	6,368,649,500.00	6,527,862,000.00
17 Road	19,261,507,358.14	27,439,471,000.00	17,899,533,000.00	30,854,332,500.00	3,414,861,500.00+	11.07%+	101,277,812,714.00	98,684,763,900.00	101,151,878,900.00
18 Airways			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
21 Oil and Gas Infrastructure			5,124,900.00	5,124,900.00	5,124,900.00+	100.00%+			
Total Capital Expenditure by Program	45,422,292,247.56	62,165,302,984.70	84,665,674,600.00	86,310,439,300.00	24,145,136,315.30+	27.97%+	475,741,548,393.00	487,823,541,300.00	500,019,069,100.00
Total Expenditure (Budget Size)	157,406,272,206.18	145,172,555,584.64	160,444,302,700.00	160,444,302,700.00	15,271,747,115.36+	9.52%+	567,240,095,972.00	581,063,677,200.00	595,590,123,700.00
Budget Surplus/(Deficit)	37,746,616,414.65	17,918,400,924.10	15,973,913,561.00	15,973,913,561.00	1,944,487,363.10+	12.17%+	385,754,502,678.00	352,098,422,925.00	394,755,032,000.00
Movement in Other Cash Equivalents:									
Below the Line Receipts	42,725,716,703.38	21,422,628,516.93			21,422,628,516.93+				
Below the Line Payments	44,022,449,210.07	24,144,493,785.60			24,144,493,785.60-				
Sub-Total: Movement in Other Cash Equivalents	1,296,732,506.69	2,721,865,268.67			2,721,865,268.67-				
Financing of Deficit by Borrowing									
Internal Loans	39,377,444,830.98	6,183,614,419.03	27,976,999,629.00	27,976,999,629.00	21,793,385,209.97-	77.90%-	102,521,027,213.00	27,048,963,807.00	
External Loans	667,038,939.10	28,549,306.86	10,317,807,571.00	10,317,807,571.00	10,289,258,264.14-	99.72%-	182,750,000,000.00	4,545,883,231.00	
Total Loans	40,044,483,770.08	6,212,163,725.89	38,294,807,200.00	38,294,807,200.00	32,082,643,474.11-	83.78%-	285,271,027,213.00	31,594,847,038.00	
Closing Balance	1,001,134,848.74	21,408,699,381.32	54,268,720,761.00	54,268,720,761.00	32,860,021,379.68-	60.55%-	100,483,475,465.00	320,503,575,887.00	394,755,032,000.00

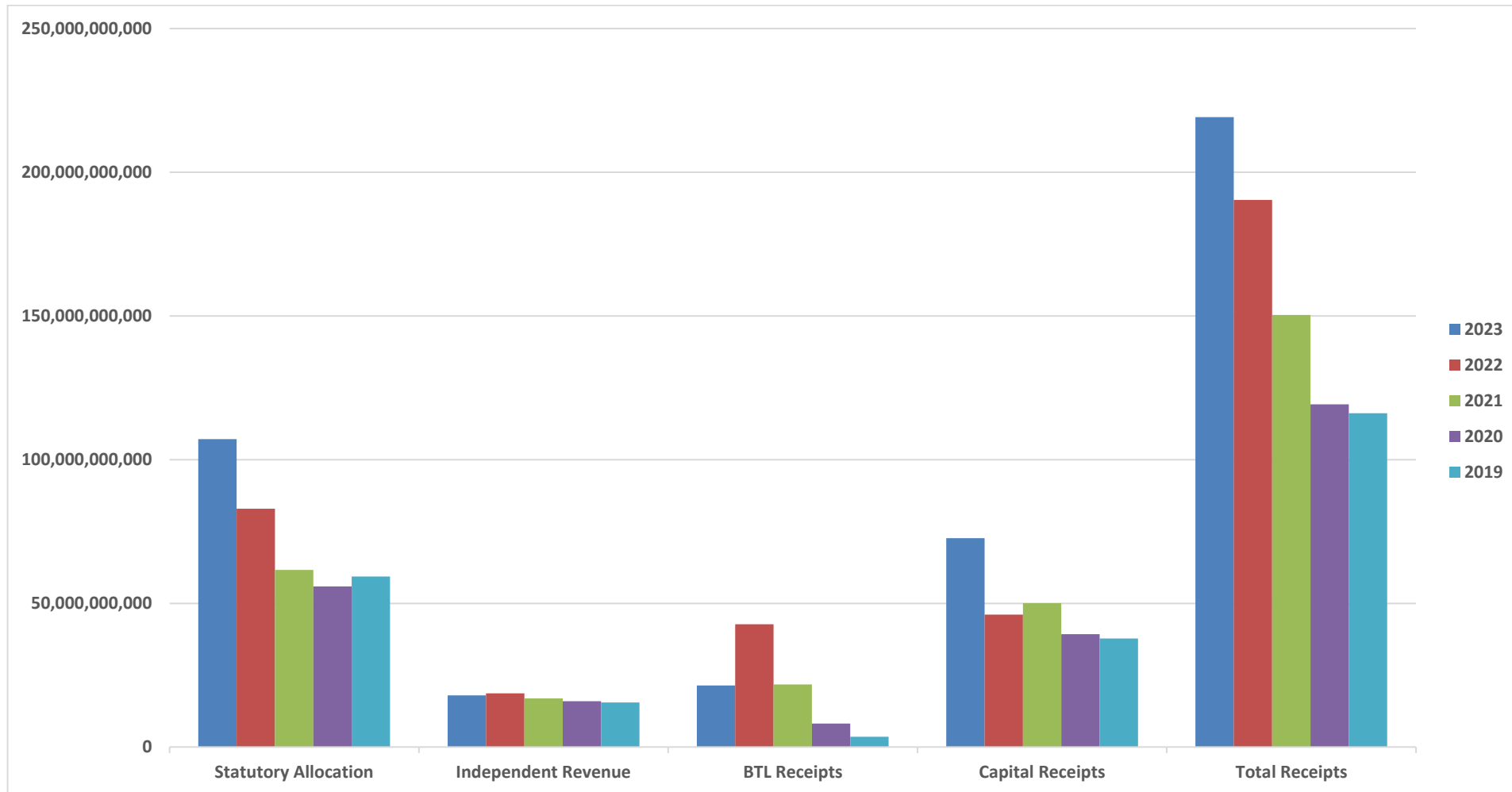
1.3 SCHEDULE OF MONTHLY STATUTORY ALLOCATION FOR THE YEAR ENDED 31/12/2022

	January	February	March	April	May	June	July	August	September	October	November	December	Total Revenue
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
GROSS ALLOCATION:													
Statutory Allocation from Federation Accounts	3,773,304,316.98	2,656,799,078.08	2,573,794,354.87	3,493,127,215.12	4,612,700,147.71	3,794,962,213.59	2,161,324,345.81	2,575,165,191.25	2,277,693,378.59	2,740,425,962.43	2,025,758,390.19	2,678,749,853.47	35,363,804,448.09
VAT from Federation Accounts	2,359,975,143.86	2,343,141,071.51	2,272,961,707.91	2,051,114,027.89	2,038,997,800.42	2,530,498,962.77	2,756,035,481.12	2,751,236,894.03	3,254,479,307.63	2,935,528,758.59	3,261,170,896.75	3,396,445,114.04	31,951,585,166.52
Excess Crude Allocation from FAAC						828,540,051.74							828,540,051.74
Budget Augmentation			93,126,981.48	93,126,981.48							385,216,030.00		571,469,992.96
SURE - P									4,413,486,382.06				4,413,486,382.06
13% Derivation	1,243,699,038.70	140,000,000.00	90,000,000.00		1,256,499,038.70	64,202,671.67	122,144,798.60	1,929,549,669.24		451,135,952.61	2,483,571,854.77	249,645,115.02	8,030,448,139.31
Exchange Rate Difference	153,689,326.84					4,057,027.86	2,949,862,213.65	240,221,804.52	3,319,359,582.82	1,226,086,623.69	1,350,727,507.00	2,493,316,036.95	11,737,320,123.33
Other Non Oil Excess		738,330,724.17			154,086,412.00					1,276,559,227.08			2,168,976,363.25
Excess Charges Recovered					3,764,440,687.52	107,356,186.36							3,871,796,873.88
Forex Equalization			765,992,314.58		335,319,850.80	134,127,940.32							1,235,440,105.70
Ecological fund	864,580,280.58		41,904,438.60	(42,768,269.64)	90,426,092.76	80,594,412.36	44,210,485.14	62,432,708.81	85,195,377.25	35,055,019.30	46,657,771.33	45,984,425.34	1,354,272,741.83
CBN Debt Service Reserve				307,235,069.59									307,235,069.59
Contractual Obligation					35,405,777.84	35,405,777.84	35,405,777.84	35,405,777.84					141,623,111.36
Rice Support								2,000,000,000.00					2,000,000,000.00
Electronic Money Transfer	303,601,341.16	163,898,517.31	145,085,995.54	180,837,904.86	1,136,291,970.21	181,451,251.29	141,963,055.11	159,375,868.08		317,614,533.78	195,537,620.60	148,588,241.09	3,074,246,299.03
Health Care Inflow from FAAC									13,542,908.65	13,542,908.65	13,542,908.65	27,085,817.30	67,714,543.25
Total	8,698,849,448.12	6,042,169,391.07	5,982,865,792.98	6,082,672,929.30	13,424,167,777.96	7,761,196,495.80	8,210,946,157.27	9,753,387,913.77	13,363,756,937.00	8,995,948,986.13	9,762,182,979.29	9,039,814,603.21	107,117,959,411.90
LESS: DEDUCTIONS @ SOURCE													
Foreign Loans Repayment	273,168,168.42	157,383,837.72	157,383,837.72	157,383,837.72	157,383,837.72	157,383,837.72	157,383,837.72	157,383,837.72	157,383,837.72	157,383,837.72	157,383,837.72	157,383,837.72	2,004,390,383.34
Deduction @ Source - National Fadama	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	12,000,000.00
Deduction @ Source - National Agric Tech Support	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	12,000,000.00
Deduction @ Source - Counterpart Fund IRO MDG'S Project	179,400,709.30	270,290,136.50	270,290,136.50	270,290,136.50	270,290,136.50	270,290,136.50	270,290,136.50	90,889,427.26	45,444,713.63	45,444,713.63	45,444,713.63	45,444,713.63	2,073,809,810.08
Deduction @ Source - Ecological Fund Distribution to States	109,721,057.10	63,362,795.58	60,304,732.05	82,201,378.79	58,391,361.50	88,317,466.59	49,513,698.07	64,289,206.80	58,420,949.01	64,410,125.57	49,805,411.01	59,030,579.23	807,768,761.30
Deduction @ Source - Excess Crude	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59							539,835,573.54
Deduction @ Source - Bail Out	126,861,359.80	126,861,359.80	126,861,359.80	126,861,359.80	126,861,359.80	126,861,359.80							761,168,158.80
Deduction @ Source - Health Care deductions	70,106,637.14	70,106,637.14	70,106,637.14	70,106,637.14	70,106,637.14	70,106,637.14	70,106,637.14	48,243,767.95	48,243,767.95	48,243,767.95	48,243,767.95	48,243,767.95	731,965,299.73
Deduction @ Source - Budget Suport	154,908,117.80	154,908,117.80	154,908,117.80	154,908,117.80	154,908,117.80	154,908,117.80							929,448,706.80
Total Deductions	1,006,138,645.15	934,885,480.13	931,827,416.60	953,724,063.34	929,914,046.05	959,840,151.14	549,294,309.43	362,806,239.73	311,493,268.31	317,482,444.87	302,877,730.31	312,102,898.53	7,872,386,693.59
NET ALLOCATION	7,692,710,802.97	5,107,283,910.94	5,051,038,376.38	5,128,948,865.96	12,494,253,731.91	6,801,356,344.66	7,661,651,847.84	9,390,581,674.04	13,052,263,668.69	8,678,466,541.26	9,459,305,248.98	8,727,711,704.68	99,245,572,718.31

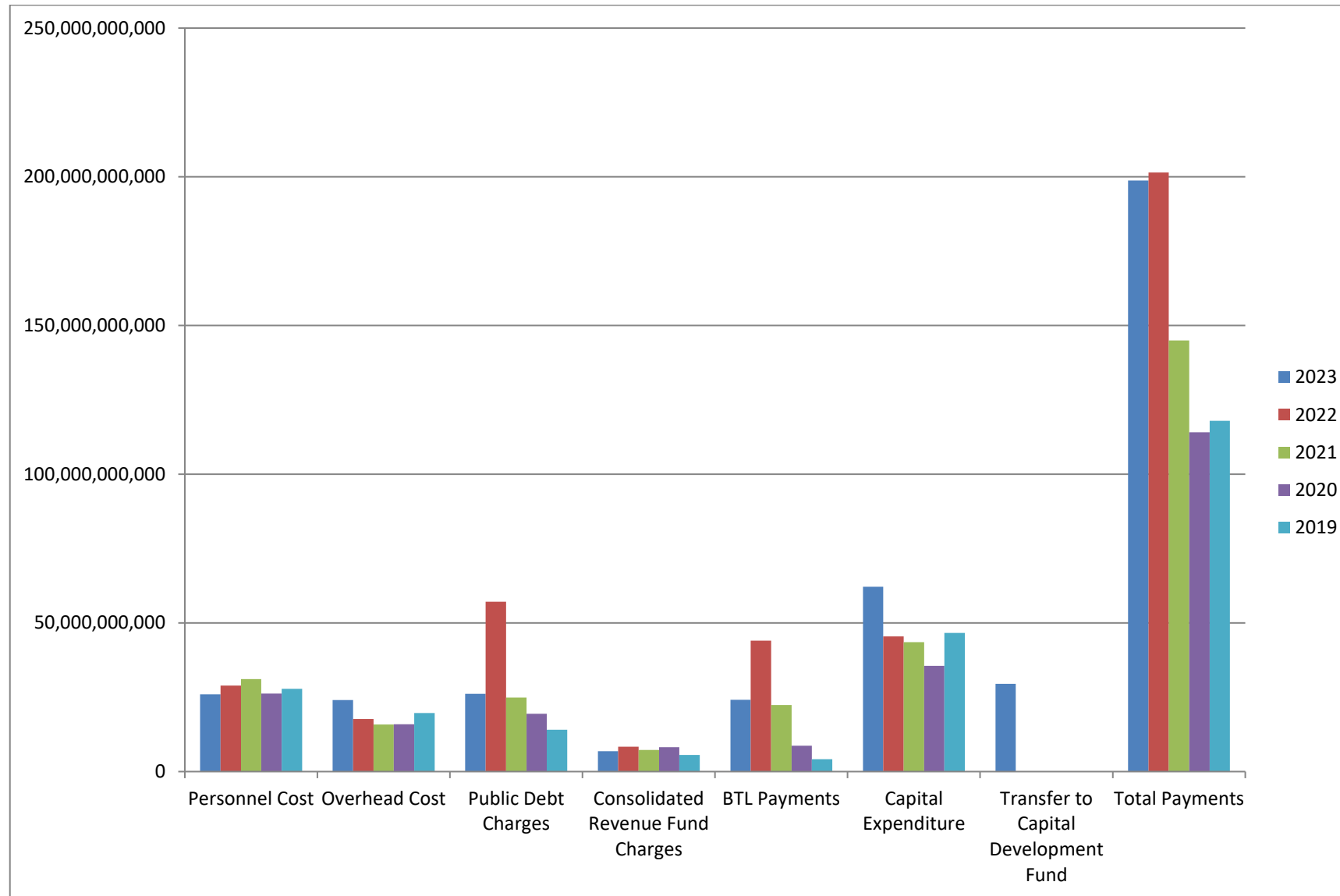
1.4 FIVE YEAR FINANCIAL SUMMARY FOR THE FISCAL YEAR 2023

	2023	2022	2021	2020	2019
	₦	₦	₦	₦	₦
RECEIPTS:					
Statutory Allocation	107,117,959,411.90	82,944,189,819.34	61,648,313,252.83	55,883,177,678.55	59,339,361,494.87
Independent Revenue	17,986,829,036.95	18,648,670,408.81	16,879,709,746.71	15,921,226,179.91	15,499,929,260.76
BTL Receipts	21,422,628,516.93	42,725,716,703.38	21,772,914,871.44	8,131,352,877.09	3,533,844,423.16
Capital Receipts	72,668,188,878.12	46,044,870,639.58	50,032,894,748.94	39,292,262,612.06	37,802,272,667.46
Total Receipts	219,195,605,843.90	190,363,447,571.11	150,333,832,619.92	119,228,019,347.61	116,175,407,846.25
PAYMENTS:					
Personnel Cost	25,973,171,749.12	28,893,354,423.31	31,139,569,295.91	26,273,829,569.03	27,845,011,886.67
Overhead Cost	24,018,897,780.56	17,633,953,277.23	15,808,635,785.83	15,944,851,449.61	19,717,943,024.89
Public Debt Charges	26,184,205,675.67	57,100,864,559.14	24,895,510,665.70	19,430,774,255.46	14,034,505,654.67
Consolidated Revenue Fund Charges	6,830,977,394.59	8,355,807,698.94	7,239,021,294.76	8,182,232,496.54	5,568,696,662.44
BTL Payments	24,144,493,785.60	44,022,449,210.07	22,387,154,764.37	8,734,607,206.04	4,199,288,267.11
Capital Expenditure	62,165,302,984.70	45,422,292,247.56	43,521,779,268.99	35,533,863,436.74	46,603,225,240.76
Transfer to Capital Development Fund	29,470,991,941.08				
Total Payments	198,788,041,311.32	201,428,721,416.25	144,991,671,075.56	114,100,158,413.42	117,968,670,736.54
CASH BALANCES					
Net Cash Surplus/(Deficit)	20,407,564,532.58	(11,065,273,845.14)	5,342,161,544.36	5,127,860,934.19	(1,793,262,890.29)
Opening Cash Balance	1,001,134,848.74	12,066,408,693.88	6,724,247,149.52	1,596,386,215.33	3,389,649,105.62
Closing Cash Balance	21,408,699,381.32	1,001,134,848.74	12,066,408,693.88	6,724,247,149.52	1,596,386,215.33

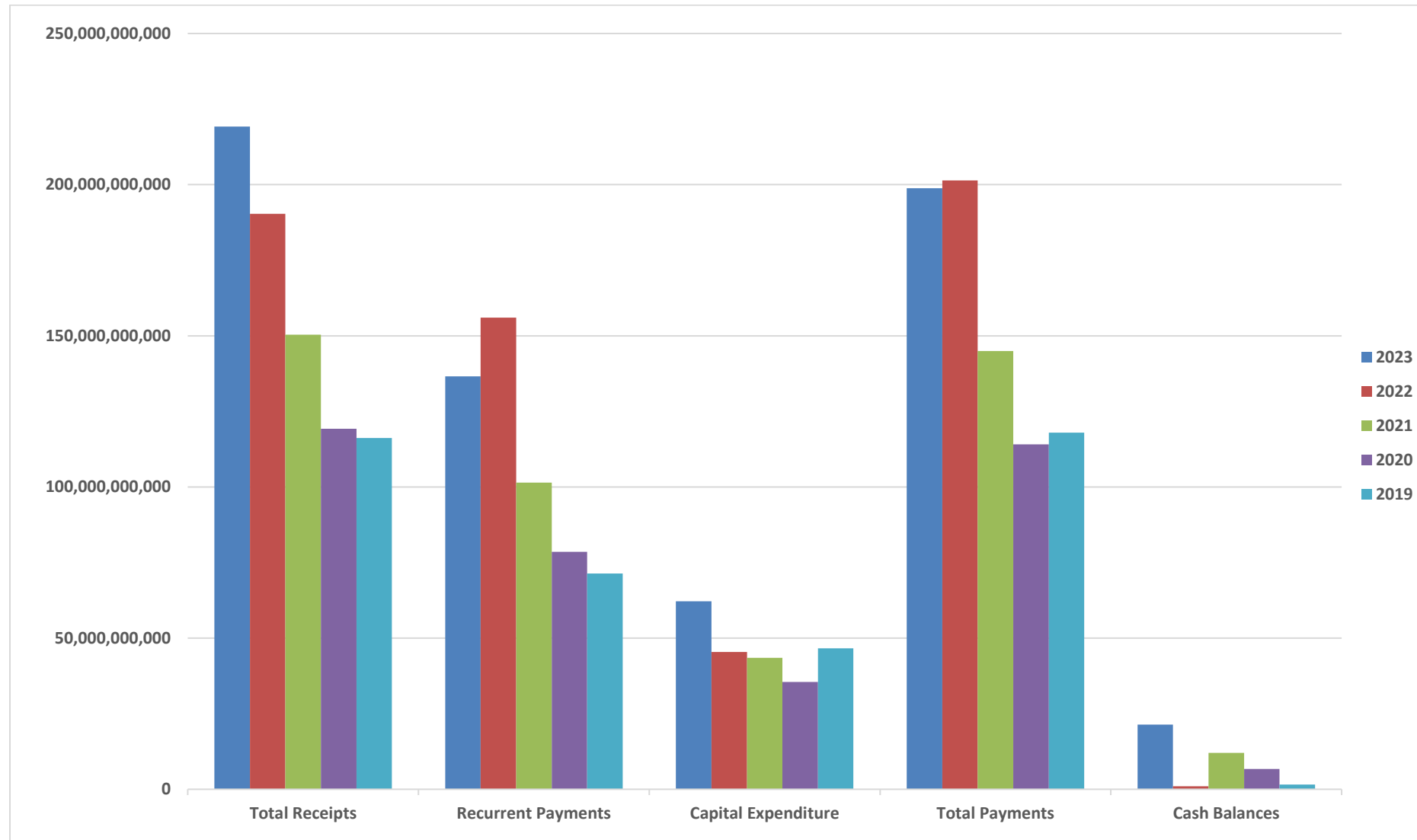
ACTUAL RECEIPTS FOR 5 YEARS



ACTUAL PAYMENTS FOR 5 YEARS



RECEIPTS AND PAYMENTS 2023 AND 2022



GOVERNMENT OF ABIA STATE

Telegram:

Telephone:

Your Ref:

Our Ref: **AG/S.533/I/230**

(All replies be addressed to the Accountant General)



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

Date: **14th June, 2024**

2.0 ACCOUNTING POLICIES:

The following are the significant accounting policies adopted by the Government of Abia State of Nigeria in the preparation of her 2023 Financial Statement:

2.1. ACCOUNTING Terminologies/Definitions:

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

2.2 General Purpose Financial Statements (GPFS)

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

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

2.3. Basis of Preparation and Legal Provisions

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

2.3. Fundamental Accounting Concepts

The following Fundamental Accounting Concepts were adopted in the preparation of Abia State Financial Statements for the fiscal year 2023:

- Understand ability;
- Materiality;
- Relevance;
- Going concern concept;
- Consistency concept;
- Prudence;
- Completeness, etc

2.5. Accounting Period

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

2.6. Reporting Currency

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

2.7. MDA for Consolidation

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

2.8. Comparative Information

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

2.9. Budget Figures

- These are figures from the Approved Annual Budget and Revised Budget as approved in accordance With the Abia State Appropriation Act 2023.

2.10. Receipts

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

2.11. External Assistance

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

2.12. Other Borrowings/grants Aids Received

- These shall be categorised as either short or long term loans. Short-term loans are those repayable within one calendar year, while long-terms loans and debts shall fail due beyond one calendar year. Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash receipts and Payment for the year.

2.13. Interest Receive

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

2.14. Government Business Activities

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

2.15. Payments

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

2.16. Loans Granted

- Payment to other Government and Agencies in from of Loans during the year shall be Shown Separated in the statement of Receipt and Payment. Amount disclosed shall be actual amount paid during the year.

2.17. Loans Repayments

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

2.18. Interest on Loans

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

2.19. Foreign currency transaction

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

2.20. Prepayments

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

2.21. Investments

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

2.22. Leases

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

2.23. Cash Balances

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

2.24. Assets and Liabilities

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

2.25. Consolidated Revenue Fund

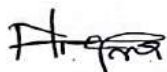
- Consolidated Revenue Fund represents the aggregated balance of the revenue and expenditure account after all the recurrent revenue and recurrent expenditure for the year have been recognized.

2.26. Capital Development Fund

- Capital Development Fund represents the aggregate balance after the Capital Receipts and Capital Expenditure for the year have been recognized. It also includes annual transfers from the Consolidated Revenue Fund in line with the amount provided in the annual budget of the State.

2.27. Memoranda to Financial Statements

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



Njum Uma-Onyemenam, (DR) FCA

Accountant General
Office of the Accountant General
Ministry of Finance, Umuahia
Abia State

GOVERNMENT OF ABIA STATE

Telegram:

Telephone:

Your Ref:

Our Ref:AG/S..533/1/226.....

(All replies be addressed to the Accountant General)



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

Date:14th June 2024.....

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 Practices (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, 2023 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 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, 2023, and its operation for the year ended on that date.

[Handwritten Signature] 14.6.2024

Dcns. Njum Uma-Onyemenam (Dr) FCA
Accountant-General, Abia State.

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

ORG. CODE	ORG. NAME	2023			2022		
		PERSONNEL COST	OVERHEAD COST	TOTAL	PERSONNEL COST	OVERHEAD COST	TOTAL
		₦	₦	₦	₦	₦	₦
20001001	Ministry of Finance	384,362,218	28,050,045	412,412,263	84,935,612	42,036,500	126,972,112
20007001	Office of the Accountant General	38,309,230	614,443,077	652,752,307	369,406,746	1,530,048,370	1,899,455,115.43
20008001	Board of Internal Revenue	194,271,774	127,849,161	322,120,935	207,991,662	84,036,645	292,028,307
38002001	Ministry of Budget and Planning	199,586,099	13,081,800	212,667,899	174,021,906	4,200,000	178,221,905.94
		816,529,321	783,424,083	1,599,953,404	836,355,926	1,660,321,515	2,496,677,441

GOVERNMENT OF ABIA STATE OF NIGERIA



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

Telegrams:

Telephone:

Your Ref:.....

Our Ref: **S.308/129**

(All replies to be addressed to the Auditor General)

21st June, 2024

AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Abia State of Nigeria for the Financial year ended December, 31st 2023 have been audited in accordance with **section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Abia State Audit Law No.15 of 2021.**

The audit was conducted in accordance with the provisions of International Standards on Auditing (ISA) as prescribed by International Organization of Supreme Audit Institutions (INTOSAI) Auditing Standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose financial statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) on Cash Basis as was described in Notes 1-68 as attached. I have obtained all the information and explanation that I required and certify, subject to the observations and comments contained in this report, to the best of my knowledge and belief that this audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, the Financial Statements which are in agreement with the books of accounts and records show a true and fair view of the Financial Position of the Government of Abia State for the year ended **December, 31st 2023** and the transactions for the fiscal year ended on that date subject to the observations and comments contained in the main body of this report.

Office of the State Auditor-General,
Umuahia
Abia State.
June, 2024

Chigbu Ngozi J. CNA
Ag. Auditor-General,
Abia State Audit
Umuahia.

GOVERNMENT OF ABIA STATE OF NIGERIA



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

Telegrams:

Telephone:

Your Ref:.....

Our Ref: **S.308/130**

(All replies to be addressed to the Auditor General)

21st June, 2024

Special Opinion:

The State is eligible to receive grant financing from the Federal Government (Jan-June 2023), subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS). The expenditure framework (and receipts) are detailed in Note 55 in the attached General Purpose Financial Statements of Abia State Government.

In my opinion, Note 55 presents fairly, in all material respects, the expenditures incurred and funds received against the SFTAS Program by the State for the year ended December, 31st 2023 in accordance with IPSAS Cash Basis as described.

Office of the State Auditor-General,
Umuahia
Abia State.
June, 2024

Chigbu Ngozi J. CNA
Ag. Auditor-General,
Abia State Audit
Umuahia.

ABIA STATE GOVERNMENT OF NIGERIA
STATEMENT NO. 1
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

Revised Budget 2023		Note	Actual 2023	Actual 2022
N			N	N
	Cash Flow From Operating Activities:			
49,441,582,949.00	Statutory Allocation	1	35,363,804,448.09	37,744,478,181.42
13,458,085,651.00	Value Added Tax Allocation	2	31,951,585,166.52	24,703,631,656.88
10,974,995,100.00	Other Statutory Transfer	3	39,802,569,797.29	20,496,079,981.04
30,981,235,500.00	Independent Revenue	4	17,986,829,036.95	18,648,670,408.81
104,855,899,200.00	Total Receipts		125,104,788,448.85	101,592,860,228.15
	Payments:			
34,814,602,000.00	Employees Compensation	5	25,973,171,749.12	28,893,354,423.31
8,255,707,300.00	Social Benefits	6	3,921,284,133.62	1,443,180,282.45
19,206,738,000.00	Overhead Costs	7	24,018,897,780.56	17,633,953,277.23
1,270,112,800.00	CRFC - Excluding Social Benefits & Public Debt Charges	8	2,909,693,260.97	6,912,627,416.49
63,547,160,100.00	Total Payments		56,823,046,924.27	54,883,115,399.48
41,308,739,100.00	Net Cash Flow from Operating Activities		68,281,741,524.58	46,709,744,828.67
	Cash Flow From Investment Activities:			
(2,061,496,900.00)	Economic Empowerment Through Agriculture		(46,760,608.60)	(32,080,000.00)
(545,661,500.00)	Societal Re-Orientaton		(35,757,550.00)	(504,900,000.00)
(801,702,300.00)	Poverty Alleviation		(19,149,257.00)	(347,097,968.31)
(3,915,707,800.00)	Improvement to Human Health		(901,391,430.15)	(2,971,579,060.46)
(4,925,926,200.00)	Enhancing Skills and Knowledge		(1,304,883,974.40)	(2,334,071,956.74)
(4,463,705,000.00)	Housing and Urban Development		(1,697,296,122.38)	(2,193,134,444.55)
(506,000,000.00)	Gender		(6,498,955,146.69)	(25,513,769.70)
(2,014,000,000.00)	Youth		(274,356,118.83)	(473,183,000.00)
(3,387,727,300.00)	Environmental Improvement		(1,735,266,513.28)	(7,419,454,418.70)
(694,881,524.00)	Water Resources and Rural Development		(212,995,091.24)	(135,215,000.00)
(443,613,400.00)	Information and Communication Technology		(58,380,500.00)	
(1,646,794,700.00)	Growing the Private Sector		(235,034,000.00)	(235,114,635.00)
(29,423,991,400.00)	Reform of Government and Governance		(21,134,962,182.13)	(7,278,373,948.46)
(594,773,876.00)	Power		(570,643,490.00)	(2,211,066,687.50)
(30,854,332,500.00)	Road		(27,439,471,000.00)	(19,261,507,358.14)
(25,000,000.00)	Airways			
(5,124,900.00)	Oil and Gas Infrastructure			
(86,310,439,300.00)	Net Cash Flow from Investment Activities	9	62,165,302,984.70	45,422,292,247.56
	Cash Flow from Financing Activities			
17,790,932,700.00	Proceeds from Aids and Grants	10	35,303,987,468.48	6,000,386,869.50
10,317,807,571.00	Proceeds from External Loans	11	28,549,306.86	667,038,939.10
27,976,999,629.00	Proceeds from Internal Loans	12	6,183,614,419.03	39,377,444,830.98
	Proceeds from Other Capital Receipts	13	1,681,045,742.67	
(400,000,000.00)	Repayment of External Loans	14	(2,004,390,383.34)	(832,173,262.10)
(10,186,703,300.00)	Repayment of Internal Loans	15	(24,179,815,292.33)	(56,268,691,297.04)
45,499,036,600.00	Net Cash Flow From Financing Activities		17,012,991,261.37	(11,055,993,919.56)
	Movement in Other Cash Equivalents			
	BTL Receipts	16	21,422,628,516.93	42,725,716,703.38
	BTL Payments	17	(24,144,493,785.60)	(44,022,449,210.07)
	Total		(2,721,865,268.67)	(1,296,732,506.69)
(497,336,400.00)	Net Surplus/(Deficit) for the Year		20,407,564,532.58	(11,065,273,845.14)
497,336,400.00	Opening Cash Balance		1,001,134,848.74	12,066,408,693.88
	Closing Cash Balance	18	21,408,699,381.32	1,001,134,848.74

DR. Dens. Njum Uma-Onyemenam, FCA

DR. Dens. Njum Uma-Onyemenam, FCA
Accountant General, Abia State

**ABIA STATE GOVERNMENT OF NIGERIA
STATEMENT NO. 3**

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 ₦	Note	Actual 2023 ₦	Original Budget 2023 ₦	Revised Budget 2023 ₦	Variance 2023 ₦	% Variance 2023	Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦
948,714,576.49	Opening Balance	705,663,312.69	29,725,759,941.00	29,725,759,941.00	29,020,096,628.31-	97.63%-			
	Add: Revenue								
37,744,478,181.42	Statutory Allocation	35,363,804,448.09	49,441,582,949.00	49,441,582,949.00	14,077,778,500.91-	28.47%-	78,510,851,765.00	84,399,165,700.00	90,729,103,300.00
24,703,631,656.88	Value Added Tax Allocation	31,951,585,166.52	13,458,085,651.00	13,458,085,651.00	18,493,499,515.52+	137.42%+	40,185,919,612.00	43,199,863,200.00	46,439,852,400.00
20,496,079,981.04	Other Statutory Transfers	39,802,569,797.29	10,974,995,100.00	10,974,995,100.00	28,827,574,697.29+	262.67%+	15,237,883,681.00	20,565,406,800.00	22,107,812,500.00
82,944,189,819.34	Sub Total: Statutory Allocation	107,117,959,411.90	73,874,663,700.00	73,874,663,700.00	33,243,295,711.90+	45.00%+	133,934,655,058.00	148,164,435,700.00	159,276,768,200.00
9,527,797,721.18	Direct Taxes	11,596,397,026.54	14,863,883,200.00	14,863,883,200.00	3,267,486,173.46-	21.98%-	14,006,918,510.00	17,418,819,200.00	18,725,229,800.00
1,290,159,236.10	Licenses	508,457,085.00	547,517,200.00	547,517,200.00	39,060,115.00-	7.13%-	919,101,756.00	991,035,000.00	1,065,360,700.00
7,132,571,986.68	Fees	5,277,831,132.26	13,032,635,700.00	13,032,635,700.00	7,754,804,567.74-	59.50%-	14,983,965,276.00	16,886,744,500.00	18,153,258,100.00
80,258,708.24	Fines	103,577,451.13	439,070,700.00	439,070,700.00	335,493,248.87-	76.41%-	457,071,445.00	562,588,800.00	604,780,100.00
245,399,344.22	Sales	44,584,007.31	567,481,000.00	567,481,000.00	522,896,992.69-	92.14%-	715,144,293.00	971,357,100.00	1,044,208,300.00
88,208,427.00	Earnings	276,192,027.42	965,052,600.00	965,052,600.00	688,860,572.58-	71.38%-	886,831,220.00	1,144,783,200.00	1,230,641,500.00
228,073.00	Rent of Government Property	612,127.78	162,901,300.00	162,901,300.00	162,289,172.22-	99.62%-	168,473,700.00	184,240,000.00	198,058,700.00
11,761,212.00	Rent on Government Building	19,685,286.75	35,134,400.00	35,134,400.00	15,449,113.25-	43.97%-		43,647,000.00	46,920,700.00
106,617,119.00	Investment Income	2,507,591.97	5,000,000.00	5,000,000.00	2,492,408.03-	49.85%-	5,000,000.00	5,374,600.00	5,777,900.00
24,436,656.72	Interest Earned	5,856,174.34	7,559,400.00	7,559,400.00	1,703,225.66-	22.53%-	555,800.00	9,298,900.00	9,995,300.00
141,231,924.67	Miscellaneous	151,129,126.45	355,000,000.00	355,000,000.00	203,870,873.55-	57.43%-		441,015,600.00	474,092,400.00
18,648,670,408.81	Sub Total: Independent Revenue (c)	17,986,829,036.95	30,981,235,500.00	30,981,235,500.00	12,994,406,463.05-	41.94%-	32,143,062,000.00	38,658,903,900.00	41,558,323,500.00
102,541,574,804.64	Total Funds Available (a+b+c)	125,810,451,761.54	134,581,659,141.00	134,581,659,141.00	8,771,207,379.46-	6.52%-	166,077,717,058.00	186,823,339,600.00	200,835,091,700.00
	Less: Recurrent Payments:								
28,893,354,423.31	Employees Compensation	25,973,171,749.12	34,373,445,400.00	34,814,602,000.00	8,841,430,250.88+	25.40%+	36,843,686,960.00	37,636,407,400.00	38,577,320,200.00
17,633,953,277.23	Overhead Charges	24,018,897,780.56	20,192,659,300.00	19,206,738,000.00	4,812,159,780.56-	25.05%-	23,662,220,328.00	24,082,270,100.00	24,684,240,100.00
8,355,807,698.94	CRFC - Excluding Public Debt Charges	6,830,977,394.59	10,625,820,100.00	9,525,820,100.00	2,694,842,705.41+	28.29%+	13,662,640,291.00	13,758,208,900.00	14,102,164,400.00
54,883,115,399.48	Sub Total: Recurrent Expenditure	56,823,046,924.27	65,191,924,800.00	63,547,160,100.00	6,724,113,175.73+	10.58%+	74,168,547,579.00	75,476,886,400.00	77,363,724,700.00
832,173,262.10	Repayment of External Loans	2,004,390,383.34	400,000,000.00	400,000,000.00	1,604,390,383.34-	401.10%-	1,302,548,700.00	1,335,112,800.00	1,368,490,900.00
56,268,691,297.04	Repayment of Internal Loans	24,179,815,292.33	10,186,703,300.00	10,186,703,300.00	13,993,111,992.33-	137.37%-	16,027,451,300.00	16,428,136,700.00	16,838,839,000.00
57,100,864,559.14	Sub Total: Loans Repayment	26,184,205,675.67	10,586,703,300.00	10,586,703,300.00	15,597,502,375.67-	147.33%-	17,330,000,000.00	17,763,249,500.00	18,207,329,900.00
111,983,979,958.62	Total Recurrent Payments	83,007,252,599.94	75,778,628,100.00	74,133,863,400.00	8,873,389,199.94-	11.97%-	91,498,547,579.00	93,240,135,900.00	95,571,054,600.00
	Movement in Other Cash Equivalents:								
42,725,716,703.38	BTL Receipts	21,422,628,516.93			21,422,628,516.93+				
(44,022,449,210.07)	BTL Payments	(24,144,493,785.60)			24,144,493,785.60-				
(1,296,732,506.69)	Sub-Total Movement in Other Cash Equivalents	(2,721,865,268.67)			2,721,865,268.67-				
(10,739,137,660.67)	Operating Balance	40,081,333,892.93	58,803,031,041.00	60,447,795,741.00	20,366,461,848.07-	33.69%-	74,579,169,479.00	93,583,203,700.00	105,264,037,100.00
	Appropriation and Transfers:								
	Transfer to Capital Development Fund	29,470,991,941.08	29,000,000,000.00	30,500,000,000.00	1,029,008,058.92+	3.37%+	135,777,947,936.00		
11,444,800,973.36	Transfer from CDF to CRF								
11,444,800,973.36	Sub Total: Transfers	29,470,991,941.08	29,000,000,000.00	30,500,000,000.00	1,029,008,058.92+	3.37%+	135,777,947,936.00		
705,663,312.69	Closing Balance	10,610,341,951.85	29,803,031,041.00	29,947,795,741.00	19,337,453,789.15-	64.57%-	(61,198,778,457.00)	93,583,203,700.00	105,264,037,100.00

Handwritten signature and date: 14.6.2024

DR. Dens. Njum Uma-Onyemenam, FCA
Accountant General
Abia State

ABIA STATE GOVERNMENT OF NIGERIA

STATEMENT NO. 4

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022		Note	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Budget 2025	Budget 2026
₦			₦	₦	₦	₦	%	₦	₦	₦
11,117,694,117.39	Opening Balance		295,471,536.05	24,045,624,420.00	24,045,624,420.00	23,750,152,883.95-	98.77%-			
	Add Revenue:									
	Transfer from Consolidated Revenue Fund	54	29,470,991,941.08	29,000,000,000.00	30,500,000,000.00	1,029,008,058.92-	3.37%-	135,777,947,936.00		
6,000,386,869.50	Aids and Grants	55	35,303,987,468.48	17,790,932,700.00	17,790,932,700.00	17,513,054,768.48+	98.44%+	15,407,876,236.00	42,141,914,675.00	
667,038,939.10	External Loans	56	28,549,306.86	10,317,807,571.00	10,317,807,571.00	10,289,258,264.14-	99.72%-	182,750,000,000.00	4,545,883,231.00	
39,377,444,830.98	Internal Loans	57	6,183,614,419.03	27,976,999,629.00	27,976,999,629.00	21,793,385,209.97-	77.90%-	102,521,027,213.00	27,048,963,807.00	
	Other Capital Receipts	58	1,681,045,742.67			1,681,045,742.67+				
46,044,870,639.58	Total: Capital Receipts		72,668,188,878.12	85,085,739,900.00	86,585,739,900.00	13,917,551,021.88-	16.07%-	436,456,851,385.00	73,736,761,713.00	
57,162,564,756.97	Total Capital Receipts Available		72,963,660,414.17	109,131,364,320.00	110,631,364,320.00	37,667,703,905.83-	34.05%-	436,456,851,385.00	73,736,761,713.00	
	Less: Capital Expenditure (Functional Classification):									
7,223,704,648.46	General Public Services	59	20,489,958,447.60	23,503,660,800.00	26,898,927,900.00	6,408,969,452.40+	23.83%+	54,796,743,520.00	56,801,941,700.00	58,221,978,000.00
15,000,000.00	Public Order and Safety	61	141,117,850.00	900,555,700.00	900,555,700.00	759,437,850.00+	84.33%+	8,394,005,099.00	8,603,852,100.00	8,818,943,800.00
20,390,668,948.95	Economic Affairs	62	28,388,670,956.28	28,313,277,200.00	38,605,998,400.00	10,217,327,443.72+	26.47%+	140,345,793,999.00	150,645,775,600.00	154,411,898,800.00
7,419,454,418.70	Environmental Protection	63	1,735,266,513.28	4,378,752,500.00	3,128,752,500.00	1,393,485,986.72+	44.54%+	4,984,525,000.00	5,109,141,900.00	5,236,875,000.00
4,665,129,444.55	Housing and Community Amenities	64	2,003,752,408.62	10,790,842,300.00	5,283,119,300.00	3,279,366,891.38+	62.07%+	67,436,110,117.00	61,969,906,500.00	63,519,144,900.00
2,817,259,060.46	Health	65	835,061,430.15	5,786,307,000.00	3,986,307,000.00	3,151,245,569.85+	79.05%+	77,261,526,255.00	79,106,982,700.00	81,084,659,500.00
196,763,769.70	Recreation Culture and Religion	66	6,675,722,750.59	2,800,150,100.00	1,945,150,100.00	4,730,572,650.59-	243.20%-	8,363,710,483.00	8,572,806,500.00	8,787,122,000.00
2,474,361,956.74	Education	67	1,825,964,113.25	7,934,628,400.00	5,294,628,400.00	3,468,664,286.75+	65.51%+	102,502,133,920.00	105,064,695,000.00	107,691,297,800.00
219,950,000.00	Social Protection	68	69,788,514.93	257,500,600.00	267,000,000.00	197,211,485.07+	73.86%+	11,585,000,000.00	11,874,639,700.00	12,171,504,700.00
45,422,292,247.56	Total Capital Expenditure by Main Functions		62,165,302,984.70	84,665,674,600.00	86,310,439,300.00	24,145,136,315.30+	27.97%+	475,669,548,393.00	487,749,741,700.00	499,943,424,500.00
11,444,800,973.36	Transfer from CDF to CRF									
295,471,536.05	Closing Balance		10,798,357,429.47	24,465,689,720.00	24,320,925,020.00	13,522,567,590.53-	55.60%-	(39,212,697,008.00)	(414,012,979,987.00)	(499,943,424,500.00)

H. N. Njuma 14.6.2024

DR. Dens. Njuma Uma-Onyemenam, FCA
Accountant General
Abia State

NOTES TO CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

		Note	Actual 2023	Actual 2022
	Independent Revenue			
	Note 1 - Statutory Allocation			
	Note 1 - Statutory Allocation			
49,441,582,949.00	20007001/11010001 Statutory Allocation from Federation Accounts			
49,441,582,949.00	Total		35,363,804,448.09	37,744,478,181.42
	This Represents Share of Statutory Allocation from FAAC			
	Note 2 - Share of VAT			
13,458,085,651.00	20007001/11010002 VAT from Federation Accounts		31,951,585,166.52	24,703,631,656.88
13,458,085,651.00	Total		31,951,585,166.52	24,703,631,656.88
	This represents Share of VAT from FAAC			
	Note 3 - Other Statutory Transfers			
2,000,000,000.00	20007001/11010003 Excess Crude Allocation from FAAC		828,540,051.74	
	20007001/11010005 Budget Augmentation		571,469,992.96	
	20007001/11010007 Special Reserved			5,534,780,671.26
	20007001/11010010 SURE - P		4,413,486,382.06	3,539,917,238.33
7,000,000,000.00	20007001/11010011 13% Derivation		8,030,448,139.31	6,599,373,171.00
174,549,800.00	20007001/11010013 Exchange Rate Difference		11,737,320,123.33	110,401,179.25
1,300,000,000.00	20007001/11010015 Other Non Oil Excess		2,168,976,363.25	1,844,216,316.66
130,000,000.00	20007001/11010017 Excess Charges Recovered		3,871,796,873.88	2,080,998,642.59
256,858,300.00	20007001/11010018 Forex Equalization		1,235,440,105.70	31,408,073.86
113,587,000.00	20007001/11010019 Solid Mineral Revenue			
	20007001/11010020 Ecological fund		1,354,272,741.83	516,827,449.82
	20007001/11010021 CBN Debt Service Reserve		307,235,069.59	
	20007001/11010022 Contractual Obligation		141,623,111.36	
	20007001/11010023 Rice Support		2,000,000,000.00	
	20007001/11010030 Electronic Money Transfer		3,074,246,299.03	238,157,238.27
	20007001/11010040 Health Care Inflow from FAAC		67,714,543.25	
10,974,995,100.00	Total		39,802,569,797.29	20,496,079,981.04
14,863,883,200.00	Tax Revenue	4A	11,596,397,026.54	9,527,797,721.18
16,117,352,300.00	Non Tax Revenue	4B	6,390,432,010.41	9,120,872,687.63
30,981,235,500.00	Total Independent Revenue		17,986,829,036.95	18,648,670,408.81
	Note 4A - Tax Revenue			
14,863,883,200.00	12010000 - Taxes		11,596,397,026.54	9,527,797,721.18
14,863,883,200.00	Sub Total Tax Revenue		11,596,397,026.54	9,527,797,721.18
	Note 4B - Non Tax Revenue			
547,517,200.00	12020000 - Licenses		508,457,085.00	1,290,159,236.10
13,032,635,700.00	12040000 - Fees		5,277,831,132.26	7,132,571,986.68
439,070,700.00	12050000 - Fines		103,577,451.13	80,258,708.24
567,481,000.00	12060000 - Sales		44,584,007.31	245,399,344.22
965,052,600.00	12070000 - Earnings		276,192,027.42	88,208,427.00
162,901,300.00	12080000 - Rent on Government Property		612,127.78	228,073.00
35,134,400.00	12090000 - Rent on Lands & Others General		19,685,286.75	11,761,212.00
5,000,000.00	12100000 - Investments General		2,507,591.97	106,617,119.00
7,559,400.00	12120000 - Interest		5,856,174.34	24,436,656.72
355,000,000.00	12140000 - Miscellaneous		151,129,126.45	141,231,924.67
16,117,352,300.00	Sub Total Non Tax Revenue		6,390,432,010.41	9,120,872,687.63
30,981,235,500.00	Total Independent Revenue		17,986,829,036.95	18,648,670,408.81

NOTES TO CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

		Note	Actual 2023 ₦	Actual 2022 ₦
	Note 5 - Employees Compensation			
25,602,713,399.00	21020100 - Salaries and Wages	5A	21,726,993,191.08	25,342,175,579.55
9,211,888,601.00	21020100 - Allowances		4,246,178,558.04	3,551,178,843.76
34,814,602,000.00	Total		25,973,171,749.12	28,893,354,423.31
	Note 5A - Salaries and Wages			
20,821,001,699.00	21020101 - Basic Salary		18,589,117,785.53	22,999,125,150.85
839,314,200.00	21020102 - Overtime Payments		321,579,057.72	352,653,067.82
3,941,905,500.00	21020103 - Consolidated Revenue Fund Charges - Salaries		2,816,296,347.83	1,990,397,360.88
25,602,221,399.00	Total		21,726,993,191.08	25,342,175,579.55
	Note 5B - Social Contributions			
	Note 6 - Social Benefits			
2,036,608,700.00	22010101 - Gratuity		36,429,856.16	92,544,284.08
5,721,368,600.00	22010102 - Pension		3,884,420,081.46	1,344,835,998.37
497,730,000.00	22010103 - Death Benefits		434,196.00	5,800,000.00
8,255,707,300.00	Total		3,921,284,133.62	1,443,180,282.45
	Note 7 - Overhead Costs:			
2,724,961,400.00	22020100 - Transport and Travelling		2,419,666,311.51	1,545,796,501.03
281,314,800.00	22020200 - Utilities		180,163,557.46	199,008,302.34
1,257,615,800.00	22020300 - Material and Supplies		1,080,702,441.28	674,542,009.02
1,493,669,000.00	22020400 - Maintenance Services		925,716,078.40	817,477,381.39
285,590,900.00	22020500 - Training		168,210,654.35	75,466,796.40
4,454,923,400.00	22020600 - Other Services		13,241,333,408.38	7,866,181,528.28
380,776,500.00	22020700 - Consulting & Professional Services		232,613,669.98	171,639,673.20
1,225,789,600.00	22020800 - Fuel and Lubricants		1,014,346,287.92	484,274,579.52
960,095,600.00	22020900 - Financial Charges		601,792,411.86	1,484,259,834.16
6,142,001,000.00	22021000 - Miscellaneous Expenses		4,154,110,059.42	4,315,306,671.89
	22040100 - Local Grans and Contribution		242,900.00	
19,206,738,000.00	Total		24,018,897,780.56	17,633,953,277.23
	Note 8 - Consolidated Revenue Fund Charges			
1,000,000,000.00	20007001/22060203 Recurrent Debts		536,828,569.49	1,405,925,545.06
130,000,000.00	20007001/22060204 Contractors/Other Miscellaneous Debts		265,503,291.26	1,275,843,840.82
140,000,000.00	20007001/22060205 Cost of IGR / FAAC Collection		1,800,980,973.14	3,502,482,447.10
112,800.00	20007001/22060300 Contribution to LG JAAC			
	20007001/22060301 Share of State IGR to MDAs		306,380,427.08	690,070,868.01
	20007001/22060302 LGAs Share of State IGR			27,298,289.00
	20007001/22060303 Settlement of Liabilities - Judgements			11,006,426.50
1,270,112,800.00	Total		2,909,693,260.97	6,912,627,416.49
	Note 9 - Net Cash Flow from Investment Activities by Sector			
13,038,103,900.00	23000000 - Capital Expenditure by Administrative Sector		9,931,866,761.79	7,743,874,323.54
57,984,358,900.00	23000000 - Capital Expenditure by Economic Sector		41,577,827,768.35	25,488,475,338.42
821,547,300.00	23000000 - Capital Expenditure by Law and Justice		182,150,000.00	30,000,000.00
14,466,429,200.00	23000000 - Capital Expenditure by Social Sector		10,473,458,454.56	12,159,942,585.60
86,310,439,300.00	Total	9A	62,165,302,984.70	45,422,292,247.56

NOTES TO CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

		Note	Actual 2023	Actual 2022
			₦	₦
	Note 9A - Net Cash Flow From Investment Activities by Economic:			
12,137,754,300.00	23010100 - Purchase of Fixed Assets General		9,659,738,927.83	5,322,555,475.84
38,538,763,200.00	23020100 - Construction and Provision of Fixed Assets Genera		31,889,875,843.01	20,179,955,776.55
12,356,603,000.00	23030100 - Rehabilitation and Repairs of Fixed Assets Genera		7,868,451,876.55	8,949,873,895.33
2,507,026,300.00	23040100 - Preservation of the Environment Genral		1,196,720,966.26	7,114,907,778.70
20,770,292,500.00	23050100 - Acquisition of Non Tangible Assets		11,550,515,371.05	3,854,999,321.14
86,310,439,300.00	Total	9B	62,165,302,984.70	45,422,292,247.56
	Note 9B - Net Cash Flow From Investment Activities by Geo Location:			
8,428,271,624.00	40110000 - Northern Senatorial Zone		1,475,691,460.87	3,354,338,225.99
62,257,642,976.00	40120000 - Central Senatorial Zone		44,500,265,003.53	49,805,093,580.93
15,624,524,700.00	40130000 - South Senatorial Zone		16,189,346,520.30	3,707,661,414.00
86,310,439,300.00	Total		62,165,302,984.70	56,867,093,220.92
	Note 9C – Net Cash Flow from Investing Activities by Programme by Project			
	See Schedule of Capital Expenditure by Programme by Project			
	Note 10 - Proceeds from Aids & Grants			
861,000,000.00	15001001/13000001 Federal Gov't Grant/Conditional Grant Scheme & FADAMAIII/IDA		1,080,015,343.55	
83,948,400.00	15001001/13000002 FGN Grant in Sup of Nat Program for Food Security (NPFs) ADP		5,000,000.00	
107,625,400.00	15001001/13000004 CBNRMP/NDDC/RUMED/IFAD Fund Agricultural Mechanization			
53,812,700.00	15001001/13000005 FGN Supported Agricultural Extension Transf Agenda ATA/ETA			
4,305,000,000.00	17001001/13000001 Federal Government Grant for UBE			
53,812,700.00	17001001/13000002 UNICEF Grant & UBE			
21,524,600.00	17001001/13000003 Other Grants/Aids		2,815,899.23	
6,953,683,100.00	17001001/13000004 Tertiary Education Trust Fund (TETFUND)		714,436,167.80	
	54001001/13000001 Rural Access Agric. & Marketing Agency (RAAMP)			378,432,678.50
	54001001/13000002 Household Upliftment Programme (Conditional Cash Transfer)		451,257.00	15,053,191.00
1,050,000,000.00	38002001/13000001 CBN - Abia State Integrated & Infrastructural Development Pr			
753,374,600.00	38002001/13000002 SDGs Grant From FG		28,100,000.00	
209,869,100.00	38002001/13000003 OGP /SFTAS			
	20001001/13000001 SFTAS Grant		1,502,667,600.00	2,920,585,000.00
	14001001/13000001 World Bank/Nigeria For Women Project		4,017,791,878.46	2,598,916,000.00
452,025,200.00	21002001/13020301 5% Premium Contribution from Formal Sector			
322,875,100.00	20007001/13010100 COVID-19 Donations			
1,076,249,700.00	20007001/13010102 FGN Covid 19 Response			
	20007001/13010103 FGN Infrastructure Receipts		21,000,000,000.00	
	17018001/13000010 Federal Government TET Fund		712,915,189.30	
	15102001/13000010 Grant - Sustainability		7,178,000.00	
538,124,900.00	38002001/13000010 Grants from Development Partner		5,562,520,888.66	
209,869,100.00	38002001/13000020 UNDP Counterpart Cash Contribution		447,685,000.00	
48,431,000.00	38002001/13000030 Worldbank Grants to Abia State Operation Coordinating Units(
1,721,500.00	11001001/13000001 State Agency for the Cntrl of HIV & AIDS (SACA) World Bank			
	21001001/13000003 Acelerating Nutrition Results in Nigeria (ARIN)		124,688,543.67	
	21001001/13000004 Malaria Elimination Programme - IMPACT Project		22,635,133.15	87,400,000.00
75,338,500.00	21003001/13000001 UNICEF Programme		1,833,000.00	
16,893,200.00	21003001/13000005 Multilateral Aids / Grants From Development Partner UNFPA			
75,338,500.00	21003001/13000006 Multilateral Aids/ Grants From Development Partner WHO			

NOTES TO CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

		Note	Actual 2023 ₦	Actual 2022 ₦
220,415,400.00	21003001/13000007	Multilateral Aids /Grants From Development Partner TCI		
	21003001/13000008	Basic Health Care Provision Fund	73,253,567.66	
300,000,000.00	52103001/13020402	Bi-lateral Aid to Water Sanitation & Hygiene-Partnership		
17,790,932,700.00	Total		35,303,987,468.48	6,000,386,869.50
	Note 11 - Proceeds from External Loans			
5,538,356,371.00	20001001/14030203	State Action on Business Enabling Reforms (SABER)		
322,875,100.00	52102001/14030201	3rd National Urban Water Reform Project (World Bank)		
395,200,400.00	54001001/14030201	Rural Access Agric. & Marketing Agency (RAAMP)	28,439,510.68	
762,500,600.00	17001001/13020402	Innovation Dev. & Effectiveness in the Acquisition of Skills	109,796.18	646,288,939.10
320,000,000.00	21001001/14030201	Save a Million Lives World Bank/Federal Min. of Health		
90,000,000.00	21001001/14030203	Accelerating Nutrition Results in Nigeria (ARIN)		20,750,000.00
1,000,000,000.00	21001001/14030204	World Bank State Optima Nutrition Programme		
366,000,000.00	15001001/14030201	Abia State Livehood Improvement Family Ent. for Niger Delta		
1,200,000,000.00	14001001/14030201	World Bank Nigeria Women Project		
322,875,100.00	52001001/14030201	Water Development Project From World Bank		
10,317,807,571.00	Total		28,549,306.86	667,038,939.10
	Note 12 - Proceeds from Internal Loans			
750,211,688.00	20007001/14030101	Loan from Commercial Banks	6,183,190,477.04	5,025,118,897.48
	20007001/14030102	Overdraft/Other Loans	423,941.99	3,221,823,647.80
	20007001/14030025	ISPO - Contract Financing Facility		16,094,600,000.00
18,587,067,641.00	20007001/14030105	CBN Bridging Facility		15,035,902,285.70
366,000,000.00	15001001/14030102	Abia State Livelihood Improvement Family Enterprise for Nige		
5,381,249,700.00	38002001/14030102	Nig Covid-19 Action Recovery & Econ Stimulus Prog (NCARES)		
50,000,000.00	38002001/14030103	National Social Safety Net Project - Scale-up (NASSP-SU-ABIA)		
102,000,000.00	52103001/14030101	Nigerian Sustainable Rural Wash Project(WADA) III Project		
49,845,100.00	54001001/14030101	Household Upliftment Programme (Conditional Cash Transfer)		
538,124,900.00	21002001/14030101	Federal Govt Basic Health Care		
2,152,500,600.00	21003001/14030101	Federal Govt Nigerian Basic Health Care		
27,976,999,629.00	Total		6,183,614,419.03	39,377,444,830.98
	Note 13 - Proceeds from Other Capital Receipts			
	Note 14 - Repayment of External Loans			
400,000,000.00	20007001/22060101	Foreign Loans Repayment	2,004,390,383.34	832,173,262.10
400,000,000.00	Total		2,004,390,383.34	832,173,262.10
	Note 15 - Repayment of Internal Loans			
9,000,000,000.00	20007001/22060201	Domestic Loans Repayment	16,411,316,628.46	46,550,892,138.66
123,000,000.00	20007001/22060206	Refund to Other Government - Deductions		29,852,793.32
12,300,100.00	20007001/22060207	Deduction @ Source - Oil Theft		
2,050,400.00	20007001/22060208	Deduction @ Source - 1% Police Reform		
2,050,400.00	20007001/22060209	Deduction @ Source - VAT/WHT Liabilities		
2,050,400.00	20007001/22060210	Deduction @ Source - Judiciary		
2,050,400.00	20007001/22060211	Deduction @ Source - National Fadama	12,000,000.00	12,000,000.00
2,050,400.00	20007001/22060212	Deduction @ Source - National Agric Tech Support	12,000,000.00	12,000,000.00
415,000,000.00	20007001/22060213	Deduction @ Source - Counterpart Fund IRO UBEC Project		
205,000,000.00	20007001/22060214	Deduction @ Source - Counterpart Fund IRO MDG'S Project	2,073,809,810.08	91,416,338.76

NOTES TO CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

		Note	Actual 2023	Actual 2022
			₦	₦
415,000,000.00	20007001/22060215	Repayment of Domestic Arrears	410,704,692.84	634,069,944.04
2,050,400.00	20007001/22060216	Deduction @ Source - Accelerated Agric Dev. Scheme Loans		410,704,692.84
2,050,400.00	20007001/22060217	Deduction @ Source - FAAC Software		
2,050,400.00	20007001/22060218	Deduction @ Source - Ecological Fund Distribution to States	807,768,761.30	957,863,371.03
	20007001/22060219	Deduction @ Source - Excess Crude	539,835,573.54	1,079,671,147.08
	20007001/22060220	Deduction @ Source - Bail Out	761,168,158.80	1,522,336,317.60
	20007001/22060221	Deduction @ Source - C/funding for Various Project IFO UBA		2,152,808,511.60
	20007001/22060222	Deduction @ Source - Health Care deductions	731,965,299.73	950,594,318.25
	20007001/22060223	Deduction @ Source - Budget Support	929,448,706.80	1,858,897,413.40
	20007001/22060306	Deduction @ Source - Refund to Other States		279,757.18
	20007001/22060307	Deduction @ Source - Refund of 13% Derivation		5,304,553.28
	20007001/22060308	Deduction @ Source - Refund of LG Share of 43% Paris Club	790,585,682.70	
	20007001/22060309	Deduction @ Source Restructured Commercial Bank Loan (CBN)	699,211,978.08	
10,186,703,300.00	Total		24,179,815,292.33	56,268,691,297.04
	Note 16 - BTL Receipts			
	20007001/22085005	Deposit	544,960,506.93	11,221,443.75
	20007001/12150013	Receipt from LGAs	2,996,303,671.78	
	20007001/22080002	With Holding Taxes due to FIRS	454,595,109.69	209,458,094.68
	20007001/22080003	VAT to FIRS	855,469,691.34	310,441,928.83
	20007001/22080004	Union Deductions	442,148,308.39	458,188,266.08
	20007001/22080005	Loan Deduction for Salary Other Deduction for Payroll	91,430,001.33	78,979,055.58
	20007001/22080006	Monthly Net Total Salary Control Accounts	9,889,738,786.40	12,788,721,196.92
	20007001/22080007	FAAC FAAC Deduction @ Source - FGN Salary Bailout - Refund	761,168,158.62	14,219,375,220.24
	20007001/22080090	FAAC Deduction @ Source - Excess Crude Loan - Refund	552,112,221.59	9,866,535,092.58
	20007001/22080091	Deduction @ Source - Zenith Bank 1B Loan Recovery	33,965,715.00	194,425,120.93
	20007001/22080091	Deduction @ Source - UBA Loans Various Projects	1,255,804,964.89	2,598,983,376.21
	20007001/22080093	Deduction @ Source - Heal Care Facility	416,410,311.60	678,765,068.52
	20007001/22080000	Net Monthly Pension	3,128,521,069.37	1,310,622,839.06
	Total BTL Receipts		21,422,628,516.93	42,725,716,703.38
	Note 17 - BTL Payments			
	20007001/22080001	Withholding Taxes due to FIRS	97,073,588.18	136,194,911.39
	20007001/22080002	VAT to FIRS	219,999,865.62	106,438,574.16
	20007001/22080003	Union Deductions	503,604,298.48	516,639,858.75
	20007001/22080004	Loan Deduction from Salary/Other Deduction from Payroll	147,177,087.78	56,634,352.36
	20007001/22080006	PAYE Remittance to BIRS	3,202,365.26	188,662,576.55
	20007001/22080007	FAAC FAAC Deduction @ Source - FGN Salary Bailout - Refund	2,602,007,464.20	13,259,549,995.62
	20007001/22080008	FAAC Deduction @ Source - Excess Crude Loan - Refund		9,280,600,133.77
	20007001/22080013	LGAs Payments	1,586,256,377.16	
	20007001/22080060	Monthly Net Total Salary Control Accounts	12,821,096,450.70	16,018,540,140.23
	20007001/22080091	Deduction @ Source - Zenith Bank 1B Loan Recovery		49,281,638.12
	20007001/22080091	Deduction @ Source - Loan for Various Project	1,395,036,690.60	2,100,336,271.68
	20007001/22080093	Deduction @ Source - Health Care Facility		493,323,949.24
	20007001/22080095	Loan to Abia Line Network		50,000,000.00
	20007001/22080000	Grant to Cliford University		150,000,000.00
	20007001/22080000	Monthly Pension	2,614,791,895.07	1,616,246,808.20
	20007001/22080200	Statutory Allocation Transferred to Local Government	2,154,247,702.55	
	Total BTL Payments		24,144,493,785.60	44,022,449,210.07

NOTES TO CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Note	Actual 2023	Actual 2022
		₦	₦
Note 18 - Closing Balance			
20007001/31010115 Zenith Bank Sure-P		4,999,997,478.75	
20007001/31030103 Abia State Counterpart Fund - UBA 1021212232		474,487,961.81	613,720,005.52
20007001/31030107 GT Bank (VAT) - A/C - 5900956110		54,313.42	54,313.42
20007001/31030108 Access Bank A/C 0028705965		179,954.46	179,954.46
20007001/31030109 UBA Plc A/C - 0060000349		57,105.59	57,105.59
20007001/31010114 Ecobank (Oceanic Bank A/C- 1301008677)		675,126.39	675,126.39
20007001/31030117 Diamond Bank A/C - 0392130000298		5,017,933.31	5,017,933.31
20007001/31010124 GTB 5959648110 - IGR		7,418,596.00	7,418,596.00
20007001/31010125 Bank PHB - Salary A/C - 131100007157		180,403.59	178,954.40
20007001/31010126 Bank PHB - Special A/C III - 131100007168		37,025.93	35,576.74
20007001/31010127 Oceanic Bank - 0781301008916		134,370.38	134,370.38
20007001/31010133 GTBank - A/C 5110		2,312,986.70	2,312,986.70
20007001/31010134 Skye Bank - A/C 475		563,891.02	563,891.02
20007001/31010135 Skye Bank - A/C 505		132,177.19	132,177.19
20007001/31030137 Diamond Bank (Special Account) 0021415767		45,664.88	45,664.88
20007001/31010138 Diamond Bank (Salary) 0021415743		703,072.33	703,072.33
20007001/31010139 Diamond Bank (Faac) Account 2150000048		259,598.09	259,598.09
20007001/31030140 UBA Bank (VAT) Account 0053-005-00618		3,328,436,936.32	(1,016,686,483.87)
20007001/31010142 Diamond Bank A/C - 0024248740 (Absg Govt. Project)		27,952,501.57	27,952,501.57
20007001/31010430 Access - Acc8916 - Motor Vehicle Refund Account		2,767,553.96	2,767,553.96
20007001/31010444 Fidelity Bank - A/C 5030030596 ABSG IGR Account		294,201.49	1,286,783.40
20007001/31010460 First City Monument Bank A/C 2000765014 (SURE-P)		1,249,787.53	1,249,787.53
20007001/31010470 Ecological Account		52.50	52.50
20007001/31010149 Zenith Bank - 1013892907		642,319,729.72	(521,136,359.23)
20007001/31010150 Sterling Bank - 0017759497		276,053.82	276,053.82
20007001/31010151 Sterling Bank - 0021959955		674,022.63	674,022.63
20007001/31010152 Sterling Bank - 0023041416		20,790,044.73	2,400,988.01
20007001/31010154 FIDELITY BANK (ABSG PPIDF PROJECT) A/C 5030039111		15,750.00	15,750.00
20007001/31010156 First Bank ABSG Project A/C 2014210497		3,924,207.24	3,924,207.24
20007001/31010157 First Bank Pensions Account 2028294506		263,795,762.21	9,312,654.24
20007001/31010158 UBA - Salary Account 1019024054		(229,942,427.36)	705,663,312.69
20007001/31010159 UBA - ABGS FAAC A/C 1015372049		237,608,742.97	(7,107,360,172.83)
20007001/31010160 UBA - ABSG Special A/C 1019024009		150.00	150.00
20007001/31010161 UBA - Overhead A/C. 1019115026		21,744,103.67	16,234,372.08
20007001/31010162 UBA - Subvention A/C 1019114830		16,127,769.30	(1,194,240,803.52)
20007001/31010165 Zenith - ABSG Cons. A/C 1014327297		11,612,085.16	11,612,171.16
20007001/31010166 Zenith - ABSG Special A/C 1014013949		(599,000,719.82)	162,168,286.80
20007001/31010167 Zenith ABSG Salary Bailout A/C 1014429971		1,330,146.70	1,330,189.70
20007001/31010168 Access - ABSG Salary Bailout A/C 0005685932		2,266,635.37	2,266,635.37
20007001/31010169 Skye Bank - ABSG Salary Bailout A/C 4030011123		3,776,537.50	3,776,537.50
20007001/31010170 Keystone - ABSG Salary Bailout A/C 1002820478		73,849.40	72,404.21
20007001/31010171 ZENITH BANK PLC - ABSG EXCESS CRUDE A/C (1014381352)		(581,860,720.22)	(165,528,319.02)
20007001/31010172 UBA PLC - ABSG CAPITAL PROJECT - (0019115284)		(402,547,647.45)	
20007001/31010174 ZENITN BANK A/C 1014655750		5,207.70	5,250.70
20007001/31010175 SKYE BANK PLC (ABSG OVERHEAD 4030014605)		1,288,707.31	1,288,657.31
20007001/31010176 UBA PLC (ABSG PARIS & LONDON CLUBS DEBIT REFUND)		295,121.72	295,121.72
20007001/31010770 ACCESS BANK FOREIGN LOAN/PARIS CLUB REFUND A/C 0718250445		7,316,444.99	7,316,444.99
20007001/31010780 ACCESS BANK - CACS ACCOUNT 0708824261		851,884.61	851,884.61
20007001/31010190 ABSG SPECIAL PROJECT ACCT(PARIS CLUB)		28,603,860.03	28,603,946.03
20007001/31010810 Access Bank - Consolidated IGR A/c - 0763857466		6,663,140.41	6,663,140.41
20007001/31010820 Unity Bank - Capital Proj A/c No 0030574751		496,669.00	496,669.00

NOTES TO CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

		Note	Actual 2023	Actual 2022
			₦	₦
20007001/31010830	Heritage Bank - Capital Proj- a/c No 5900006278		(44,837,890.44)	(44,837,890.44)
20007001/31010840	Fidelity Bank - MOJ Rev -A/c No 5030036828		(19,500,000.00)	(19,500,000.00)
20007001/31010850	Unity Bank - Overhead 2 - A/c 0031660842		129,737.97	129,806.47
20007001/31010100	ABSG CONSOLIDATED ZENITH BANK IGR 1016865898		1,805,048.27	1,805,091.27
20007001/31010100	ABSG-PROJECT ACCOUNT ZENITH BANK 1014013932		(125.71)	(68.65)
20007001/31010900	Zenith Bank IGR Payment A/C - 10148195251		43,205.38	188,409,217.13
20007001/31010905	Zenith Bank Consol IGR A/C - 1016977696		1,019.24	1,062.24
20007001/31010910	UBA 1022752036 COVID 19 Account		1,275,132.49	1,275,132.49
20007001/31010100	ABIA STABILIZATION ACCOUNT (STERLING BANK)		19,862,671.64	45,038,375.00
20007001/31010193	UBA ECOLOGICAL FUND ACCOUNT 1023953744		3,123,970,090.04	55,088,237.93
20007001/31010135	ABSG - UBA Bridging Financing Acctoun 1024592087		67,960.40	67,960.40
20007001/31010940	Union Bank Health Care Project A/C - 0141182327		151,906,536.59	185,440,669.28
20007001/31010945	UBA Special Subvention A/C - 1025212962		151,115,020.65	4,691,384,257.60
20007001/31010950	UBA Over Head 11 A/C - 1025082752		1,230,000.00	(282,026,418.15)
20007001/31010955	UBA OverHead 111 (1025098790)		(850,137,148.36)	(690,756,923.98)
20007001/31000956	Access Bank Faac		(991,308,000.86)	
20007001/31010980	Overhead Acct - Zenith Bank - 1229295314		510,632,392.50	
20007001/31010181	Zenith Bank Pension Board Account		906,047,564.16	
20007001/31010990	UBA Sinking Fund		3,293,613,531.62	
20007001/31010201	Ecobank Domiciliary Account		153,224.91	153,224.91
11101001/31010101	Revenue Account ASOPADEC		150,324,512.63	(96,380,315.18)
11039001/31020100	Cash Book - Abia State Infrastructual Dev Board		3,616.63	3,616.63
23003001/31020110	Cash-Book - Broadcasting Corporation of Abia State		30,423,184.24	
23055001/31020010	Abia Printing & Publishing Company		653,564.60	
11101004/31020010	Cash & Bank - ABSAA		2,880,361.39	
15102001/31020110	ADP - Revenue Cash Book		569,504.25	
15102001/31020120	ADP - Cash Book		3,715,690.96	
20008001/31010010	BIR - IGR Paydirect Account - Fidelity Bank			71,627,335.43
20008001/31010000	BIR - IGR Paydirect Account - Fidelity IGR 5030013304		84,195.00	8,669,370.23
20008001/31010000	BIR - IGR Paydirect Account - Fidelity IGR 5030079858		127,945,189.00	79,732,773.58
20008001/31010013	BIR - IGR Paydirect Account - Fidelity Bank 5030037674		28,037.81	
20008001/31010014	BIR - IGR Paydirect Account Fidelity Bank - 5030013328		1,299,504.43	
20008001/31010015	BIR - IGR Paydirect AFidelity Bank - 5030039661		2,491,414.65	
20008001/31010020	BIR - IGR Paydirect Account - Access Bank - AC - 0006194075		1,079,236,817.07	69,199,413.96
20008001/31010021	BIR - IGR Paydirect Account - Access Bank			107,285,004.95
20008001/31010022	BIR - IGR Paydirect Account - Access Bank - 0769269090		60,180.36	
20008001/31010023	BIR - IGR Paydirect Account - Access Bank - 0030017240		510,051,789.09	
20008001/31010024	BIR - IGR Paydirect Account - Access Bank - 1794253977		891,042,407.46	
20008001/31010040	BIR - IGR Paydirect Account - Keystone Bank (PHB)-1002824500			21,184,951.41
20008001/31010041	BIR - IGR Paydirect Account - Keystone Bank (PHB) - 1002824500		92,805.16	
20008001/31010060	BIR - IGR Paydirect Account - Sterling Bank - 0690003293			7,493,198.05
20008001/31010062	BIR - IGR Paydirect Account - Sterling Bank - 0015358645		2,337,426.53	
20008001/31010070	BIR - IGR Paydirect Account - ECO Bank Acc No. 1362002324			11,551,298.59
20008001/31010071	BIR - IGR Paydirect Account - ECO Bank Acc No. 1362002324		2,109,233.50	
20008001/31010080	BIR - IGR Paydirect Account - FCMB - 0532313019		395,592,573.33	74,185,884.53
20008001/31010100	BIR - IGR Paydirect Account - First Bank AC No. - 2011606573		27,102,324.24	3,403,606.64
20008001/31010101	BIR - IGR Paydirect Account - First Bank AC No. - 2033346902		129,149,068.91	82,692,741.31
20008001/31010110	BIR - IGR Paydirect Account - Guaranty Trust - AC 0046428876		1,088,027.16	(1,123,517.33)
20008001/31010011	BIR - IGR Paydirect - Gauranty Truse Bank 0046428883		31,214,393.86	
20008001/31010130	BIR - IGR Paydirect Account - WEMA Bank Account 0122920518		1,944,144.67	1,853,700.52
20008001/31010140	BIR - IGR Pdirect Acct - Polaris (Skye) AC No. 1771142026		989.89	25,883,791.38
20008001/31010150	BIR - IGR Pdirect Acct - Heritage (Spring) 1200125337			6,260,600.12

NOTES TO CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

		Note	Actual 2023	Actual 2022
			₦	₦
20008001/31010151	BIR - IGR Pdirect Acct - Heritage 6001028558		18,490,713.64	
20008001/31010000	BIR - IGR Pdirect Acct - Heritage 6000412190		4,671,437.88	
20008001/31010160	BIR - IGR Paydirect Account - UBA AC No. - 1012403173		68,197,625.09	78,196,123.21
20008001/31010165	BIR - IGR Paydirect Account - Fidelity AGIS - 5110035480			93,349,161.88
20008001/31010170	BIR - IGR Paydirect Account - Union Bank AC No. - 0032976336		20,184,744.80	42,651,513.12
20008001/31010170	BIR - IGR Paydirect Account - Unity Bank AC No. 0017855026			31,463,744.33
20008001/31010190	BIR - IGR Paydirect Account - Zenith Bank 1011758344		417,743,847.90	62,083,457.08
20008001/31010151	BIR - IGR Paydirect Account - Zenith Bank AC No.1010834960		1,633,150.93	
20008001/31010192	BIR - IGR Paydirect Account - Zenith Bank 1013921818		24,645,896.12	
20008001/31010200	BIR - IGR Paydirect Account - Stanbic IBTC			42,832,914.91
20008001/31010220	BIR - IGR Paydirect - Special Number Plate Zenith Bank 3601		79,464,208.81	1,381,631.29
20008001/31010230	BIR - IGR Paydirect - Drivers Licence - Zenith Bank 803577		95,501,843.51	1,450,036.44
20008001/31010240	BIR - IGR Paydirect-N/P (Other Charges) - Zenith Bank 5948		23,428.74	96,721.64
20008001/31010250	BIR - IGR Paydirect - Proof of O/ship Cert.-Zenith Bank 4292		4,922,241.29	1,179,385.35
20008001/31010260	BIR - IGR Paydirect Account FCMB (MBAISII) AC No. 4196382017		18,188,734.34	29,539,411.61
20008001/31010290	BIR - IGR Paydirect Account - GLOBUS			1,425,621.99
20008001/31010295	BIR - IGR Paydirect Account - STD Chartered			341,256.00
20008001/31010302	BIR - IGR Paydirect Acct - Interswitch Fin Inclusion Service			53,816,330.00
29056003/31000001	Cash Book - ATSMA		10,147,674.23	
29053001/31020010	Abia Transport Corporation (Abia Line Network)		31,625,963.27	
72001001/31010101	Cash and Bank SME Account		46,216,936.58	20,001,818.29
36004001/31020110	Cash & Bank - Councilfor Art & Culture		777,640.73	942,502.88
38002001/31020103	CSDP - IDA FUND ACCOUNT		10,319.01	10,319.01
53056001/31020010	Umuahia Capital Development Authority (UCDA)		32,070,853.00	
54001001/31020130	RAAMP - FBN ACCOUNT 2040490526		1,615,087,256.57	1,615,087,256.57
54001001/31020100	RAAMP - UBA ACCOUNT 3003160069		117,685,693.45	117,685,693.45
54001001/31020140	Household Upliftment Programme Account		1,223,642.48	1,223,642.48
21102001/31020101	Revenue Account - Abia State Estate Development Agency		288,980.51	97,036.19
26002001/31020110	Revenue Account - Abia State Review Commission		10,097.11	
14001001/31020130	Casj amd Bamk - Nigeria for Women Project UBA 3002637814		87,344,587.36	1,820,327,674.12
14001001/31020100	Casj amd Bamk - Nigeria for Women Project UBA 1022415023		13,623.11	44,230,975.30
17001001/31020130	IDEAS Account		166,856,863.11	166,856,863.11
17008001/31020110	Cash _ Bank - Abia State Library Board - Revenue Account		138,190.00	2,395.00
17010001/31020010	Agency for Mass Literacy Adult & Non Formal Edu		1,404,396.70	
17018001/31020020	Abia Polytechnic - Cash Book		106,964,556.43	
17019001/31020101	Cash _Bank Abia State College of Education (Technical)		113,054,980.99	
17051001/31020110	Cashbook		1,564,637.92	
21001001/31020141	ANRIN Zenith Bank Account 1016652368		51,390,385.99	51,390,385.99
21001001/31020150	Malaria Eleimination Programm - Zenith Bank 1017737280		11,881,537.45	11,881,537.45
21001001/31020100	Malaria Eleimination Programm - Zenith Bank 1017181591		24,247,999.01	24,247,999.01
21026001/31020101	Revenue Account - Abia State University Teaching Hospital		39,788,480.19	379,898,999.71
21026002/31020110	Revenue Account Abia State College of Health Technology		76,383,490.31	63,423,365.02
21026002/31020101	Cash & Bank - Coll of Hth Mgt Tech. - Capital Account		135,000,000.00	135,000,000.00
21027010.31020101	Revenue Account Abia Specialist Hospital & Diagnostic Centre		1,110,364.00	884,364.00
39001001/31020120	Ministry of Sports & Social Dev - Revenue Account		376,930.50	
39002001/31020010	Eyimba Football Club		7,378,249.25	
39051003/31000010	Abia Angels - Cash Book		17,185,045.53	
20007014/31020190	Sub Treasury - UBA - 1016685517		1,254,421.24	1,254,421.24
20007023/31020102	TPO - Umuahia - Bank Keystone Bank		50,500.00	50,500.00
20007023/31020105	TPO Umuahia - Zenith Bank A/C 1012469360		20,000.00	20,000.00
20007023/31020100	TPO - Umuahia - UBA (Impress A/C Account No: 1019431557		80,000.00	80,000.00
	Total		21,408,699,381.32	1,001,134,848.74

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

	Actual 2023 ₦	Actual 2022 ₦
Note 19 - Treasuries and Banks:		
19A - CRF Bank Balances:		
20007001/31010115 Zenith Bank Sure-P	4,999,997,478.75	
20007001/31030103 Abia State Counterpart Fund - UBA 1021212232	474,487,961.81	613,720,005.52
20007001/31030107 GT Bank (VAT) - A/C - 5900956110	54,313.42	54,313.42
20007001/31030108 Access Bank A/C 0028705965	179,954.46	179,954.46
20007001/31030109 UBA Plc A/C - 0060000349	57,105.59	57,105.59
20007001/31010114 Ecobank (Oceanic Bank A/C- 1301008677)	675,126.39	675,126.39
20007001/31030117 Diamond Bank A/C - 0392130000298	5,017,933.31	5,017,933.31
20007001/31010124 GTB 5959648110 - IGR	7,418,596.00	7,418,596.00
20007001/31010125 Bank PHB - Salary A/C - 131100007157	180,403.59	178,954.40
20007001/31010126 Bank PHB - Special A/C III - 131100007168	37,025.93	35,576.74
20007001/31010127 Oceanic Bank - 0781301008916	134,370.38	134,370.38
20007001/31010133 GTBank - A/C 5110	2,312,986.70	2,312,986.70
20007001/31010134 Skye Bank - A/C 475	563,891.02	563,891.02
20007001/31010135 Skye Bank - A/C 505	132,177.19	132,177.19
20007001/31030137 Diamond Bank (Special Account) 0021415767	45,664.88	45,664.88
20007001/31010138 Diamond Bank (Salary) 0021415743	703,072.33	703,072.33
20007001/31010139 Diamond Bank (Faac) Account 2150000048	259,598.09	259,598.09
20007001/31030140 UBA Bank (VAT) Account 0053-005-00618	3,328,436,936.32	(1,016,686,483.87)
20007001/31010142 Diamond Bank A/C - 0024248740 (Absg Govt. Project)	27,952,501.57	27,952,501.57
20007001/31010430 Access - Acc8916 - Motor Vehicle Refund Account	2,767,553.96	2,767,553.96
20007001/31010444 Fidelity Bank - A/C 5030030596 ABSG IGR Account	294,201.49	1,286,783.40
20007001/31010460 First City Monument Bank A/C 2000765014 (SURE-P)	1,249,787.53	1,249,787.53
20007001/31010470 Ecological Account	(52.50)	(52.50)
20007001/31010149 Zenith Bank - 1013892907	642,319,729.72	(521,136,359.23)
20007001/31010150 Sterling Bank - 0017759497	276,053.82	276,053.82
20007001/31010151 Sterling Bank - 0021959955	674,022.63	674,022.63
20007001/31010152 Sterling Bank - 0023041416	20,790,044.73	2,400,988.01
20007001/31010154 FIDELITY BANK (ABSG PPIDF PROJECT) A/C 5030039111	15,750.00	15,750.00
20007001/31010156 First Bank ABSG Project A/C 2014210497	3,924,207.24	3,924,207.24
20007001/31010157 First Bank Pensions Account 2028294506	263,795,762.21	9,312,654.24
20007001/31010158 UBA - Salary Account 1019024054	(229,942,427.36)	705,663,312.69
20007001/31010159 UBA - ABSG FAAC A/C 1015372049	237,608,742.97	(7,107,360,172.83)
20007001/31010160 UBA - ABSG Special A/C 1019024009	150.00	150.00
20007001/31010161 UBA - Overhead A/C. 1019115026	21,744,103.67	16,234,372.08
20007001/31010162 UBA - Subvention A/C 1019114830	16,127,769.30	(1,194,240,803.52)
20007001/31010165 Zenith - ABSG Cons. A/C 1014327297	11,612,085.16	11,612,171.16
20007001/31010166 Zenith - ABSG Special A/C 1014013949	(599,000,719.82)	162,168,286.80
20007001/31010167 Zenith ABSG Salary Bailout A/C 1014429971	1,330,146.70	1,330,189.70
20007001/31010168 Access - ABSG Salary Bailout A/C 0005685932	2,266,635.37	2,266,635.37
20007001/31010169 Skye Bank - ABSG Salary Bailout A/C 4030011123	3,776,537.50	3,776,537.50
20007001/31010170 Keystone - ABSG Salary Bailout A/C 1002820478	73,849.40	72,404.21
20007001/31010171 ZENITH BANK PLC - ABSG EXCESS CRUDE A/C (1014381352)	(581,860,720.22)	(165,528,319.02)
20007001/31010172 UBA PLC - ABSG CAPITAL PROJECT - (0019115284)	(402,547,647.45)	
20007001/31010174 ZENITN BANK A/C 1014655750	5,207.70	5,250.70
20007001/31010175 SKYE BANK PLC (ABSG OVERHEAD 4030014605)	(1,288,707.31)	(1,288,657.31)
20007001/31010176 UBA PLC (ABSG PARIS & LONDON CLUBS DEBIT REFUND)	295,121.72	295,121.72

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023...CONT'D.

	Actual 2023 ₦	Actual 2022 ₦
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)	28,603,860.03	28,603,946.03
20007001/31010810 Access Bank - Consolidated IGR A/c - 0763857466	6,663,140.41	6,663,140.41
20007001/31010820 Unity Bank - Capital Proj A/c No 0030574751	496,669.00	496,669.00
20007001/31010830 Heritage Bank - Capital Proj- a/c No 5900006278	(44,837,890.44)	(44,837,890.44)
20007001/31010840 Fidelity Bank - MOJ Rev -A/c No 5030036828	(19,500,000.00)	(19,500,000.00)
20007001/31010850 Unity Bank - Overhead 2 - A/c 0031660842	129,737.97	129,806.47
20007001/31010100 ABSG CONSOLIDATED ZENITH BANK IGR 1016865898	1,805,048.27	1,805,091.27
20007001/31010100 ABSG-PROJECT ACCOUNT ZENITH BANK 1014013932	(125.71)	(68.65)
20007001/31010900 Zenith Bank IGR Payment A/C - 10148195251	43,205.38	188,409,217.13
20007001/31010905 Zenith Bank Consol IGR A/C - 1016977696	1,019.24	1,062.24
20007001/31010910 UBA 1022752036 COVID 19 Account	1,275,132.49	1,275,132.49
20007001/31010100 ABIA STABILIZATION ACCOUNT (STERLING BANK)	19,862,671.64	45,038,375.00
20007001/31010193 UBA ECOLOGICAL FUND ACCOUNT 1023953744	3,123,970,090.04	55,088,237.93
20007001/31010135 ABSG - UBA Bridging Financing Acctoun 1024592087	67,960.40	67,960.40
20007001/31010940 Union Bank Health Care Project A/C - 0141182327	151,906,536.59	185,440,669.28
20007001/31010945 UBA Special Subvention A/C - 1025212962	151,115,020.65	4,691,384,257.60
20007001/31010950 UBA Over Head 11 A/C - 1025082752	1,230,000.00	(282,026,418.15)
20007001/31010955 UBA OverHead 111 (1025098790)	(850,137,148.36)	(690,756,923.98)
20007001/31000956 Access Bank Faac	(991,308,000.86)	
20007001/31010980 Overhead Acct - Zenith Bank - 1229295314	510,632,392.50	
20007001/31010181 Zenith Bank Pension Board Account	906,047,564.16	
20007001/31010990 UBA Sinking Fund	3,293,613,531.62	
20007001/31010201 Ecobank Domiciliary Account	153,224.91	153,224.91
20007014/31020190 Sub Treasury - UBA - 1016685517	1,254,421.24	1,254,421.24
20007023/31020102 TPO - Umuahia - Bank Keystone Bank	50,500.00	50,500.00
20007023/31020105 TPO Umuahia - Zenith Bank A/C 1012469360	20,000.00	20,000.00
20007023/31020100 TPO - Umuahia - UBA (Impress A/C Account No: 1019431557	80,000.00	80,000.00
Total – CRF Bank Balances	14,566,361,176.66	(4,276,926,791.91)
19B – Balances with Ministries, Departments and Agencies (MDAs)		
11101001/31010101 Revenue Account ASOPADEC	150,324,512.63	(96,380,315.18)
11039001/31020100 Cash Book - Abia State Infrastructural Dev Board	3,616.63	3,616.63
23003001/31020110 Cash-Book - Broadcasting Corporation of Abia State	30,423,184.24	
23055001/31020010 Abia Printing & Publishing Company	653,564.60	
11101004/31020010 Cash & Bank - ABSAA	2,880,361.39	
15102001/31020110 ADP - Revenue Cash Book	569,504.25	
15102001/31020120 ADP - Cash Book	3,715,690.96	
20008001/31010010 BIR - IGR Paydirect Account - Fidelity Bank		71,627,335.43
20008001/31010000 BIR - IGR Paydirect Account - Fidelity IGR 5030013304	84,195.00	8,669,370.23
20008001/31010000 BIR - IGR Paydirect Account - Fidelity IGR 5030079858	127,945,189.00	79,732,773.58
20008001/31010013 BIR - IGR Paydirect Account - Fidelity Bank 5030037674	28,037.81	
20008001/31010014 BIR - IGR Paydirect Account Fidelity Bank - 5030013328	1,299,504.43	
20008001/31010015 BIR - IGR Paydirect AFidelity Bank - 5030039661	2,491,414.65	
20008001/31010020 BIR - IGR Paydirect Account - Access Bank - AC - 0006194075	1,079,236,817.07	69,199,413.96
20008001/31010021 BIR - IGR Paydirect Account - Access Bank		107,285,004.95
20008001/31010022 BIR - IGR Paydirect Account - Access Bank - 0769269090	60,180.36	
20008001/31010023 BIR - IGR Paydirect Account - Access Bank - 0030017240	510,051,789.09	

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023...CONT'D.

	Actual 2023 ₦	Actual 2022 ₦
20008001/31010024 BIR - IGR Paydirect Account - Access Bank - 1794253977	891,042,407.46	
20008001/31010040 BIR - IGR Paydirect Account - Keystone Bank (PHB)-1002824500		21,184,951.41
20008001/31010041 BIR - IGR Paydirect Account - Keystone Bank (PHB) - 1002824500	92,805.16	
20008001/31010060 BIR - IGR Paydirect Account - Sterling Bank - 0690003293		7,493,198.05
20008001/31010062 BIR - IGR Paydirect Account - Sterling Bank - 0015358645	2,337,426.53	
20008001/31010070 BIR - IGR Paydirect Account - ECO Bank Acc No. 1362002324		11,551,298.59
20008001/31010071 BIR - IGR Paydirect Account - ECO Bank Acc No. 1362002324	2,109,233.50	
20008001/31010080 BIR - IGR Paydirect Account - FCMB - 0532313019	395,592,573.33	74,185,884.53
20008001/31010100 BIR - IGR Paydirect Account - First Bank AC No. - 2011606573	27,102,324.24	3,403,606.64
20008001/31010101 BIR - IGR Paydirect Account - First Bank AC No. - 2033346902	129,149,068.91	82,692,741.31
20008001/31010110 BIR - IGR Paydirect Account - Guaranty Trust - AC 0046428876	1,088,027.16	(1,123,517.33)
20008001/31010011 BIR - IGR Paydirect - Gauranty Truse Bank 0046428883	31,214,393.86	
20008001/31010130 BIR - IGR Paydirect Account - WEMA Bank Account 0122920518	1,944,144.67	1,853,700.52
20008001/31010140 BIR - IGR Pdirect Acct - Polaris (Skye) AC No. 1771142026	989.89	25,883,791.38
20008001/31010150 BIR - IGR Pdirect Acct - Heritage (Spring) 1200125337		6,260,600.12
20008001/31010151 BIR - IGR Pdirect Acct - Heritage 6001028558	18,490,713.64	
20008001/31010000 BIR - IGR Pdirect Acct - Heritage 6000412190	4,671,437.88	
20008001/31010160 BIR - IGR Paydirect Account - UBA AC No. - 1012403173	68,197,625.09	78,196,123.21
20008001/31010165 BIR - IGR Paydirect Account - Fidelity AGIS - 5110035480		93,349,161.88
20008001/31010170 BIR - IGR Paydirect Account - Union Bank AC No. - 0032976336	20,184,744.80	42,651,513.12
20008001/31010170 BIR - IGR Paydirect Account - Unity Bank AC No. 0017855026		31,463,744.33
20008001/31010190 BIR - IGR Paydirect Account - Zenith Bank 1011758344	417,743,847.90	62,083,457.08
20008001/31010151 BIR - IGR Paydirect Account - Zenith Bank AC No.1010834960	1,633,150.93	
20008001/31010192 BIR - IGR Paydirect Account - Zenith Bank 1013921818	24,645,896.12	
20008001/31010200 BIR - IGR Paydirect Account - Stanbic IBTC		42,832,914.91
20008001/31010220 BIR - IGR Paydirect - Special Number Plate Zenith Bank 3601	79,464,208.81	1,381,631.29
20008001/31010230 BIR - IGR Paydirect - Drivers Licence - Zenith Bank 803577	95,501,843.51	1,450,036.44
20008001/31010240 BIR - IGR Paydirect-N/P (Other Charges) - Zenith Bank 5948	23,428.74	96,721.64
20008001/31010250 BIR - IGR Paydirect - Proof of O/ship Cert.-Zenith Bank 4292	4,922,241.29	1,179,385.35
20008001/31010260 BIR - IGR Paydirect Account FCMB (MBAISII) AC No. 4196382017	18,188,734.34	29,539,411.61
20008001/31010290 BIR - IGR Paydirect Account - GLOBUS		1,425,621.99
20008001/31010295 BIR - IGR Paydirect Account - STD Chartered		341,256.00
20008001/31010302 BIR - IGR Paydirect Acct - Interswitch Fin Inclusion Service		53,816,330.00
29056003/31000001 Cash Book - AT SMA	10,147,674.23	
29053001/31020010 Abia Transport Corporation (Abia Line Network)	31,625,963.27	
72001001/31010101 Cash and Bank SME Account	46,216,936.58	20,001,818.29
36004001/31020110 Cash & Bank - Councilfor Art & Culture	777,640.73	942,502.88
38002001/31020103 CSDP - IDA FUND ACCOUNT	10,319.01	10,319.01
53056001/31020010 Umuahia Capital Development Authority (UCDA)	32,070,853.00	
54001001/31020130 RAAMP - FBN ACCOUNT 2040490526	1,615,087,256.57	1,615,087,256.57
54001001/31020100 RAAMP - UBA ACCOUNT 3003160069	117,685,693.45	117,685,693.45
54001001/31020140 Household Upliftment Programme Account	1,223,642.48	1,223,642.48
21102001/31020101 Revenue Account - Abia State Estate Development Agency	288,980.51	97,036.19
26002001/31020110 Revenue Account - Abia State Review Commission	10,097.11	
14001001/31020130 Casj amd Bank - Nigeria for Women Project UBA 3002637814	87,344,587.36	1,820,327,674.12
14001001/31020100 Casj amd Bank - Nigeria for Women Project UBA 1022415023	13,623.11	(44,230,975.30)
17001001/31020130 IDEAS Account	166,856,863.11	166,856,863.11
17008001/31020110 Cash _ Bank - Abia State Library Board - Revenue Account	138,190.00	2,395.00

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023...CONT'D.

	Actual 2023	Actual 2022
	₦	₦
17010001/31020010 Agency for Mass Literacy Adult & Non Formal Edu	1,404,396.70	
17018001/31020020 Abia Polytechnic - Cash Book	106,964,556.43	
17019001/31020101 Cash Bank Abia State College of Education (Technical)	113,054,980.99	
17051001/31020110 Cashbook	1,564,637.92	
21001001/31020141 ANRIN Zenith Bank Account 1016652368	51,390,385.99	51,390,385.99
21001001/31020150 Malaria Eleimination Programm - Zenith Bank 1017737280	11,881,537.45	11,881,537.45
21001001/31020100 Malaria Eleimination Programm - Zenith Bank 1017181591	24,247,999.01	24,247,999.01
21026001/31020101 Revenue Account - Abia State University Teaching Hospital	39,788,480.19	379,898,999.71
21026002/31020110 Revenue Account Abia State College of Health Technology	76,383,490.31	63,423,365.02
21026002/31020101 Cash & Bank - Coll of Hth Mgt Tech. - Capital Account	135,000,000.00	135,000,000.00
21027010.31020101 Revenue Account Abia Specialist Hospital & Diagnostic Centre	1,110,364.00	884,364.00
39001001/31020120 Ministry of Sports & Social Dev - Revenue Account	376,930.50	
39002001/31020010 Eyimba Football Club	7,378,249.25	
39051003/31000010 Abia Angels - Cash Book	17,185,045.53	
Total – Balances with Ministries, Departments and Agencies (MDAs)	6,842,338,204.66	5,278,061,640.65
Total Treasuries and Banks	21,408,699,381.32	1,001,134,848.74
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 Wuse - Abuja	7,705,998.00	7,705,998.00
20007001/31090190 Nigerian Sugar Company Bacita Kwara State	29,663.00	29,663.00
20007001/31090120 MARKLINT Medical Comple Ltd Oji River	108,000.00	108,000.00
20007001/31090200 Nigeria Starch Mill	288,000.00	288,000.00
20007001/31090220 Aluminium Tch. Product	375,000.00	375,000.00
20007001/31090230 Ihechiowa Oil Palm	3,750,000.00	3,750,000.00
20007001/31090240 Lion of Africa Insurance Co. Plc	3,750,000.00	3,750,000.00
20007001/31090260 First Aluminium Co. Ltd	140,820.50	140,820.50
20007001/31090260 Mother Cat	40,800.00	40,800.00
20007001/31090280 Palm Oil Mill Ltd Umunze	64,000.00	64,000.00
20007001/31090290 GLAXO (Evans Medical)	5,176,942.65	5,176,942.65
20007001/31090230 Imo Rubber Estate Ltd Nekede Owerre	1,920,000.00	1,920,000.00
20007001/31090300 Niger Construction Co. Ltd	1,020,000.00	1,020,000.00
20007001/31090320 Africa Pharmaceutical Ent. Plc	96,000.00	96,000.00
20007001/31090330 Eco Bank Trans - National	2,230,000.00	2,230,000.00
20007001/31090350 Sterling Bank	13,992.30	13,992.30

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023...CONT'D.

	Actual 2023	Actual 2022
	₦	₦
20007001/31090360 Bank PHB	595,000.00	595,000.00
20007001/31090370 Oceanic Bank	755,200.00	755,200.00
20007001/31090380 NAL Bank Plc	8,441.00	8,441.00
Total	360,547,685.26	360,547,685.26
Note 22 - Liability Over Assets	186,779,981,301.55	167,423,912,501.62
Liabilities Over Assets		
Opening Balance	167,423,912,501.62	176 023 384 604.44
Add/(Less) Net Movement		
External Loan	37,805,016,348.19	522,307,283.99
Internal Loan	(3,385,427,121.49)	(7,743,932,995.92)
Pension and Grautiess	(15,063,520,426.77)	(1,377,846,390.89)
Closing Balance	186,779,981,301.55	167,423,912,501.62
Note 23 - Consolidated Revenue Fund		
Opening Balance	705,663,312.69	948,714,576.49
Add/(Less) Net Surplus/(Deficit)	9,904,678,639.16	(243,051,263.80)
Closing Balance	10,610,341,951.85	705,663,312.69
Note 24 - Capital Development Fund		
Opening Balance	295,471,536.05	11,117,694,117.39
Add/(Less) Net Capital Surplus/(Deficit)	10,502,885,893.42	(10,822,222,581.34)
Closing Balance	10,798,357,429.47	295,471,536.05
Note 25 - Internal Loans		
20007001/42000015 Accelerated Agric Development Scheme	200,067,864.82	574,274,033.69
20007001/42000030 Abia Counterpart Fund for Various Projects ifor UBA		1,179,904,038.98
20007001/42000194 UBA ISPO - CFF - Sanajadon Construction		15,414,245.31
20007001/42000197 UBA ISPO - JMK Construction		19,413,739.70
20007001/42000199 UBA ISPO - Universal Energy		84,946,031.71
20007001/42000200 UBA ISPO - Bessed Ugu Ventures		13,526,912.32
20007001/42000201 UBA ISPO - China Zhongua2		38,616,093.81
20007001/42000202 UBA ISPO - Sananjanon Contruction 2		43,914,837.76
20007001/42000203 UBA ISPO - Rock Waters 2		26,952,894.31
20007001/42000204 UBA ISPO -Track Care		7,910,260.16
20007001/42000205 UBA ISPO - ECKLEEN		17,641,752.35
20007001/42000206 UBA ISPO - Delhope		48,302,246.46
20007001/42000207 UBA ISPO - Tunnelend		154,588,569.29
20007001/42000208 UBA ISPO - Track Care		36,750,710.50
20007001/42000209 UBA ISPO - Vission Cars 2		26,564,595.30
20007001/42000210 UBA ISPO - Effedee		345,230,560.07
20007001/42000211 UBA ISPO - ASUBEB		748,830,490.66
20007001/42000212 UBA -FEROTEX - NEW		2,381,895,516.84
20007001/42000215 UBA SPONMORE 1		280,353,735.27
20007001/42000224 TRACKCARE GLOBAL 7.5B Loan	3,000,427,936.79	3,754,437,843.17
20007001/42000225 ECKLEEN - Share of 7.5b Loan	1,125,160,476.27	1,390,414,191.18
20007001/42000226 LOGISTIC DELUKE - Share of 7.5b Loan	1,500,213,968.36	1,853,885,588.24
20007001/42000227 UBA ABSG HEALTH CARE PROJECT	975,167,044.41	1,025,000,000.00

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023...CONT'D.

	Actual 2023 ₦	Actual 2022 ₦
20007001/42000228 HEALTH CARE FACILITIES	356,431,341.08	1,121,041,666.69
20007001/42000300 FGN BOND	5,657,225,979.87	5,789,656,568.61
20007001/42000301 MSMED LOAN	1,987,071,760.97	1,987,071,760.97
20007001/42000302 BRIDGING FINANCE GAP FACILITY	18,043,082,742.84	18,043,082,742.84
20007001/42000310 Bail Out Fund	12,198,011,320.55	12,094,272,460.16
20007001/42000320 Zenith Bank Excess Crude - Loan	8,722,308,999.85	8,628,209,701.22
20007001/42000330 Budget Support Facility	17,153,703,426.98	17,307,181,598.08
20007001/42000331 ACCESS BANK CONSTRUCTION COY LTD	1,000,000,000.00	
20007001/42004332 ACCESS BANK COONSTRUCTION COY LTD	1,036,620,436.20	
20007001/42004333 ACCEDD BANK ROCK RESULT GROUP	172,700,000.00	
20007001/42004334 ACCEDD BANK ROCK RESULT GROUP	196,250,000.00	
20007001/42004335 ACCESS BANK FEROTEX CONSTRUCTION COY LTD	235,500,000.00	
20007001/42004336 ACCESS BANK FEROTEX CONSTRUCTION COY LTD	157,000,000.00	
20007001/42004337 ACCESS BANK CCECCC NIG LTD	266,900,000.00	
20007001/42004338 ACCESS BANK ROCK RESULT GROUP	3,101,936,755.41	
20007001/42004339 ACCESS BANK ROCK RESULT GROUP	349,327,000.00	
20007001/42004340 ACCESS BANK ROCK RESULT GROUP	211,950,000.00	
20007001/42004341 ACCESS BANK ROCK RESULT GROUP	824,090,300.93	
20007001/42004342 ACCESS BANK ARKI PROJECTS SOLUTION LTD	67,942,702.85	
20007001/42004343 ACCESS BANK SEGUBA INT CO LTD	75,326,297.55	
20007001/42004344 ACCESS BANK HAVIV EMOIRE LTD	53,633,394.79	
20007001/42004345 ACCESS BANK NEXT ORIGIN RESOURCES LTD	70,024,986.41	
20007001/42004346 ACCESS BANK IROPANA GLOBAL LTD	70,040,048.70	
20007001/42004347 ACCESS BANK PRESTIGUE MAGNUM LTD	67,567,126.33	
20001001/31010100 Overdraft Account UBA Capital Project		3,221,823,647.80
Total	78,875,681,911.96	82,261,109,033.45
Note 26 - External Loans		
Schedule of Foreign Loan – Naira (₦):		
Erosion & Watershed Mgt Proj	51,966,741,797.41	26,236,693,035.65
Comm.BasedPov.Reduction	3,354,542,249.74	3,392,260,334.53
Health System Dev. Project II	276,438,650.95	244,194,800.48
HIV/AIDS	1,216,772,454.33	648,159,634.69
Oil Palm Belt RuralDev.Project II	508,124,491.93	280,855,213.61
Health System Dev. Project IV	2,984,266,372.72	1,539,655,818.77
Comm. Based Nation Res Mgt	863,422,791.31	450,139,235.06
Community & Soc. Development	3,490,413,088.05	1,765,421,292.11
Third National Fadama	5,232,879,402.10	2,646,099,616.42
Health Sys Dev.- Additional	2,494,999,669.73	1,261,836,781.80
2 nd HIV/AIDS	3,090,923,539.83	1,568,916,444.25
Public Sector Governance Ref	1,133,788,760.98	578,765,101.13
Rural Access Agric IMketing Proj	3,480,909,188.95	1,676,208,801.34
Total	80,094,222,458.03	42,289,206,109.84
Exchange Rate N899.39 = \$1		

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023...CONT'D.

	Actual 2023	Actual 2022
	₦	₦
Schedule of Foreign Loan – USD (\$):	\$	\$
Erosion & Watershed Mgt Proj	57,779,986.21	58,492,237.29
Comm.BasedPov.Reduction	3,729,797.14	7,562,725.08
Health System Dev. Project II	307,362.38	544,409.32
HIV/AIDS	1,352,886.35	1,445,010.89
Oil Palm Belt RuralDev.Project II	564,965.69	626,140.26
Health System Dev. Project IV	3,318,100.46	3,432,517.71
Comm. Based Nation Res Mgt	960,009.33	1,003,543.05
Community & Soc. Development	3,880,867.13	3,935,840.58
Third National Fadama	5,818,253.93	5,899,230.00
Health Sys Dev.- Additional	2,774,102.08	2,813,146.32
2 nd HIV/AIDS	3,436,688.80	3,497,751.52
Public Sector Governance Ref	1,260,619.71	1,290,302.31
Rural Access Agric IMketing Proj	3,870,300.08	3,736,949.73
Total	89,053,939.29	94,279,804.06
Exchange Rate N899.39 = \$1		

ABIA STATE DEBT PROFILE/SCHEDULE AS AT 31/12/2023

1	2	3	4	5	6	7
S/N	Loan Details in Naira	Opening Balance (N)	Additional Loan/Drawdown	Loans Repayment/ Servicing/ Adjustment ¹	Net Movement in the 2023	Closing Balance (N) 31/12/2023
		01/01/2023	2023	(As per DMO Document) 2023	7-3 2023	3 + 6 2023
Note 25B	DOMESTIC DEBT					
1	Accelerated Agric Development Scheme	574,274,033.69		(374,206,168.87)	(374,206,168.87)	200,067,864.82
2	Abia Counterpart Fund for Various Projects ifo UBA	1,179,904,038.98		(1,179,904,038.98)	(1,179,904,038.98)	-
3	UBA ISPO – CFF – Sanajadon Construction	15,414,245.31		(15,414,245.31)	(15,414,245.31)	-
4	UBA ISPO – JMK Construction	19,413,739.70		(19,413,739.70)	(19,413,739.70)	-
5	UBA ISPO – Universal Energy	84,946,031.71		(84,946,031.71)	(84,946,031.71)	-
6	UBA ISPO – Bessed Ugu Ventures	13,526,912.32		(13,526,912.32)	(13,526,912.32)	-
7	UBA ISPO – China Zhongua2	38,616,093.81		(38,616,093.81)	(38,616,093.81)	-
8	UBA ISPO – Sananjanon Construction 2	43,914,837.76		(43,914,837.76)	(43,914,837.76)	-
9	UBA ISPO – Rock Waters 2	26,952,894.31		(26,952,894.31)	(26,952,894.31)	-
10	UBA ISPO –Track Care	7,910,260.16		(7,910,260.16)	(7,910,260.16)	-
11	UBA ISPO – ECKLEEN	17,641,752.35		(17,641,752.35)	(17,641,752.35)	-
12	UBA ISPO – Delhope	48,302,246.46		(48,302,246.46)	(48,302,246.46)	-
13	UBA ISPO – Tunnelend	154,588,569.29		(154,588,569.29)	(154,588,569.29)	-
14	UBA ISPO – Track Care	36,750,710.50		(36,750,710.50)	(36,750,710.50)	-
15	UBA ISPO – Vission Cars 2	26,564,595.30		(26,564,595.30)	(26,564,595.30)	-
16	UBA ISPO – Effedee	345,230,560.07		(345,230,560.07)	(345,230,560.07)	-
17	UBA ISPO – ASUBEB	748,830,490.66		(748,830,490.66)	(748,830,490.66)	-
18	UBA -FEROTEX - NEW	2,381,895,516.84		(2,381,895,516.84)	(2,381,895,516.84)	-
19	UBA SPONMORE 1	280,353,735.27		(280,353,735.27)	(280,353,735.27)	-
20	FGN BOND	5,789,656,568.61		(132,430,588.74)	(132,430,588.74)	5,657,225,979.87
21	MSMED LOAN	1,987,071,760.97		-	-	1,987,071,760.97
22	BRIDGING FINANCE GAP FACILITY	18,043,082,742.84		-	-	18,043,082,742.84

1	2	3	4	5	6	7
S/N	Loan Details in Naira	Opening Balance (N)	Additional Loan/Drawdown	Loans Repayment/ Servicing/ Adjustment ¹	Net Movement in the 2023	Closing Balance (N) 31/12/2023
		01/01/2023	2023	(As per DMO Document)	7-3	3 + 6
				2023	2023	2023
23	Bail Out Fund	12,094,272,460.16	322,355,356.79	(218,616,496.40)	103,738,860.39	12,198,011,320.55
24	Zenith Bank Excess Crude – Loan	8,628,209,701.22	246,685,736.65	(152,586,438.02)	94,099,298.63	8,722,308,999.85
25	Budget Support Facility	17,307,181,598.08		(153,478,171.10)	(153,478,171.10)	17,153,703,426.98
26	Overdraft Account UBA Capital Project	3,221,823,647.80		(3,221,823,647.80)	(3,221,823,647.80)	-
27	TRACKCARE	3,754,437,843.17		(754,009,906.38)	(754,009,906.38)	3,000,427,936.79
28	ECKLEEN - Share of 7.5b Loan	1,390,414,191.18		(265,253,714.91)	(265,253,714.91)	1,125,160,476.27
29	LOGISTIC DELUKE - Share of 7.5b Loan	1,853,885,588.24		(353,671,619.88)	(353,671,619.88)	1,500,213,968.36
30	UBA ABSG HEALTH CARE PROJECT	1,025,000,000.00		(49,832,955.59)	(49,832,955.59)	975,167,044.41
31	HEALTH CARE FACILITIES	1,121,041,666.69		(764,610,325.61)	(764,610,325.61)	356,431,341.08
32	ACCESS BANK CONSTRUCTION COY LTD		1,000,000,000.00		1,000,000,000.00	1,000,000,000.00
33	ACCESS BANK COONSTRUCTION COY LTD		1,036,620,436.20		1,036,620,436.20	1,036,620,436.20
34	ACCESS BANK ROCK RESULT GROUP		172,700,000.00		172,700,000.00	172,700,000.00
35	ACCESS BANK ROCK RESULT GROUP		196,250,000.00		196,250,000.00	196,250,000.00
36	ACCESS BANK FEROTEX CONSTRUCTION COY LTD		235,500,000.00		235,500,000.00	235,500,000.00
37	ACCESS BANK FEROTEX CONSTRUCTION COY LTD		157,000,000.00		157,000,000.00	157,000,000.00
38	ACCESS BANK CCECCC NIG LTD		266,900,000.00		266,900,000.00	266,900,000.00
39	ACCESS BANK ROCK RESULT GROUP		3,101,936,755.41		3,101,936,755.41	3,101,936,755.41
40	ACCESS BANK ROCK RESULT GROUP		349,327,000.00		349,327,000.00	349,327,000.00
41	ACCESS BANK ROCK RESULT GROUP		211,950,000.00		211,950,000.00	211,950,000.00
42	ACCESS BANK ROCK RESULT GROUP		824,090,300.93		824,090,300.93	824,090,300.93
43	ACCESS BANK ARKI PROJECTS SOLUTION LTD		67,942,702.85		67,942,702.85	67,942,702.85
44	ACCESS BANK SEGUBA INT CO LTD		75,326,297.55		75,326,297.55	75,326,297.55
45	ACCESS BANK HAVIV EMOIRE LTD		53,633,394.79		53,633,394.79	53,633,394.79
46	ACCESS BANK NEXT ORIGIN RESOURCES LTD		70,024,986.41		70,024,986.41	70,024,986.41
47	ACCESS BANK IROPANA GLOBAL LTD		70,040,048.70		70,040,048.70	70,040,048.70
48	ACCESS BANK PRESTIGUE MAGNUM LTD		67,567,126.33		67,567,126.33	67,567,126.33
	Total Domestic Loans	82,261,109,033.45	8,525,850,142.61	(11,911,277,264.10)	(3,385,427,121.49)	78,875,681,911.96
Note 26B			EXTERNAL DEBT			
1	Erosion & Watershed MgtProect	26,236,693,035.65		25,730,048,761.76	25,730,048,761.76	51,966,741,797.41
2	Comm. Based Poverty Reduction	3,392,260,334.53		(37,718,084.79)	(37,718,084.79)	3,354,542,249.74
3	Health System Dev. Project II	244,194,800.48		32,243,850.47	32,243,850.47	276,438,650.95
4	HIV/AIDS	648,159,634.69		568,612,819.64	568,612,819.64	1,216,772,454.33
5	Oil Palm Belt Rural Dev. Project II	280,855,213.61		227,269,278.32	227,269,278.32	508,124,491.93
6	Health System Dev. Project IV	1,539,655,818.77		1,444,610,553.95	1,444,610,553.95	2,984,266,372.72
7	Comm. Based Nation Res Mgt	450,139,235.06		413,283,556.25	413,283,556.25	863,422,791.31
8	Community & Soc. Development	1,765,421,292.11		1,724,991,795.94	1,724,991,795.94	3,490,413,088.05
9	Third National Fadama	2,646,099,616.42		2,586,779,785.68	2,586,779,785.68	5,232,879,402.10
10	Health Sys Dev. – Additional	1,261,836,781.80		1,233,162,887.93	1,233,162,887.93	2,494,999,669.73
11	2 nd HIV/AIDS	1,568,916,444.25		1,522,007,095.58	1,522,007,095.58	3,090,923,539.83
12	Public Sector Governance Ref.	578,765,101.13		555,023,659.85	555,023,659.85	1,133,788,760.98
13	Rural Access Agric Marketing Project	1,676,208,801.34		1,804,700,387.61	1,804,700,387.61	3,480,909,188.95
	Total External Loan Per DMO Balance	42,289,206,109.84	-	37,805,016,348.19	37,805,016,348.19	80,094,222,458.03
Note 27			OUTSTANDING PENSION AND GRATUITIES			
1	Outstanding Pension and Gratuities	43,234,145,043.59			(15,063,520,426.77)	28,170,624,616.82
	Total Outstanding Pension and Gratuities	43,234,145,043.59			(15,063,520,426.77)	28,170,624,616.82
	TOTAL LIABILITIES	167,784,460,186.88				187,140,528,986.81

Note:

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

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023...CONT'D.

		Actual 2023	Actual 2022
		₦	₦
Note 27 - Pension and Gratuity			
Schedule of Outstanding Pension and Gratuities			
Year	No of Retiree		
1998	1		92,654.64
2000	4505		1,119,698,931.56
2001	187		123,045,454.55
2002	242		129,975,715.08
2003	138		83,684,869.97
2004	184		107,618,684.50
2005	275		205,336,981.38
2006	337		300,760,930.43
2007	296		371,001,361.40
2008	542		799,526,829.03
2009	460		704,325,986.00
2010	645		1,021,955,478.32
2011	697		1,549,375,789.35
2012	720		2,149,734,142.43
2013	2551		2,141,837,449.28
2014	5940		3,106,063,856.52
2015	6734		3,855,077,768.83
2016	612		2,418,555,650.45
2017	476		2,071,056,711.29
2018	8440		7,588,991,736.32
2019	8632		7,056,995,049.22
2020	4057		1,999,676,307.06
2021	9033		2,881,288,388.42
2022	405		1,448,468,317.49
Total	55,704		
Year 2023:			
Aba		4,028,124,355.21	
Akanu-Ohafia		195,134,713.14	
Apumiri		2,998,632,660.57	
Arochukwu		756,138,801.47	
Bende		336,274,564.26	
Igberere		177,243,931.98	
Ikwuano		497,105,397.68	
Isuikwuato		649,354,498.88	
Isuochi		395,687,334.46	
Item		333,459,154.15	
Nkwoegwu		1,063,884,118.71	
Ohafia		1,712,032,997.13	
Ohanze		949,511,725.48	
Ungwa		1,542,686,887.11	
Osioma		2,000,505,339.07	
Ukwa		683,917,948.42	
Umuahia		8,972,626,168.73	
Uturu		143,882,196.72	
Uzuakoli		734,421,823.65	
Total		28,170,624,616.82	43,234,145,043.59

MEMORANDA TO THE FINANCIAL STATEMENT:

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 memoranda record because of the information value to users of the financial statements pending the abrogation of Capital Development Fund:

SCHEDULE OF FIXED ASSETS PURCHASED/CONSTRUCTED/PROVIDED FOR THE YEAR ENDED 31ST DECEMBER, 2023

Economic Code	ASSET CATEGORY	Opening Balance at Costs as at 01/01/2023	Addition in 2023	Disposals in 2023	Provision for Depreciation in 2023	Closing Balance at Cost
				(If Any)	(If Any)	as at 31/12/2023
23010101	Purchase/Acquisition of Land	881,800,724.46	104,252,080.00	-	-	986,052,804.46
23010102	Purchase of Office Buildings	902,500,000.00	7,128,800.00	-	-	909,628,800.00
23010105	Purchase of Motor Vehicles	6,828,356,542.75	5,479,891,621.80	-	-	12,308,248,164.55
23010106	Purchase of Vans	408,631,000.00	513,798,000.00	-	-	922,429,000.00
23010107	Purchase of Trucks	1,148,123,529.96	702,178,970.00	-	-	1,850,302,499.96
23010108	Purchase of Buses	2,231,070,760.07	996,569,931.26	-	-	3,227,640,691.33
23010112	Purchase of Office Furniture and Fittings	1,206,721,372.31	413,644,180.44	-	-	1,620,365,552.75
23010113	Purchase of Computers	74,999,400.00	26,725,000.00	-	-	101,724,400.00
23010114	Purchase of Computer Printers	68,740,000.00	-	-	-	68,740,000.00
23010115	Purchase of Photocopying Machines	80,200,000.00	7,300,000.00	-	-	87,500,000.00
23010119	Purchase of Powers Generating Set	1,568,806,307.00	42,596,982.07	-	-	1,611,403,289.07
23010120	Purchase of Canteen/Kitchen Equipment	2,000,000.00	-	-	-	2,000,000.00
23010121	Purchase of Residential Furniture	10,000,000.00	489,806,338.85	-	-	499,806,338.85
23010122	Purchase of Health/Medical Equipment	1,817,199,045.14	145,956,425.00	-	-	1,963,155,470.14
23010123	Purchase of Fire Fighting Equipment	94,500,000.00	31,867,850.00	-	-	126,367,850.00
23010124	Purchase of Teaching/Learning Aid Equipment	442,546,327.87	159,099,373.90	-	-	601,645,701.77
23010125	Purchase of Library Books & Equipment	208,822,751.16	78,167,713.26	-	-	286,990,464.42
23010126	Purchase of Sporting/Games Equipment	-	5,000,000.00	-	-	5,000,000.00
23010127	Purchase of Agriculture Equipment	149,401,588.00	18,830,000.00	-	-	168,231,588.00
23010128	Purchase of Security Equipment	471,638,000.00	143,359,000.00	-	-	614,997,000.00
23010129	Purchase of Industrial Equipment	515,844,000.00	168,566,661.25	-	-	684,410,661.25
23010132	Purchase of Security Equipment	36,000,000.00	125,000,000.00	-	-	161,000,000.00
23010133	Purchase of Surveying Equipment	17,000,000.00	-	-	-	17,000,000.00
23020101	Construction/Provision of Office Buildings	3,123,947,069.00	304,578,890.00	-	-	3,428,525,959.00
23020102	Construction/Provision of Residential Buildings	724,311,994.00	36,201,424.00	-	-	760,513,418.00
23020103	Construction/Provision of Electricity	315,070,974.50	86,633,332.79	-	-	401,704,307.29
23020104	Construction/Provision of Housing	3,008,070,128.50	1,248,553,182.54	-	-	4,256,623,311.04
23020105	Construction/Provision of Water Facilities	1,428,288,835.00	156,190,229.17	-	-	1,584,479,064.17
23020106	Construction/Provision of Hospitals/Health Centres	3,577,039,931.12	2,126,282,381.92	-	-	5,703,322,313.04
23020107	Construction/Provision of Public Schools	1,142,455,165.00	12,300,000.00	-	-	1,154,755,165.00
23020111	Construction/Provision of Libraries	10,630,000.00	-	-	-	10,630,000.00
23020112	Construction/Provision of Sporting Facilities	250,040,000.00	8,382,343.90	-	-	258,422,343.90
23020113	Construction/Provision of Agricultural Facilities	43,000,000.00	1,682,000.00	-	-	44,682,000.00
23020114	Construction/Provision of Roads	61,462,327,652.97	20,567,182,869.63	-	-	82,029,510,522.60
23020115	Construction/Provision of Railways	36,000,000.00	-	-	-	36,000,000.00
23020116	Construction/Provision of Water ways	125,236,825.80	-	-	-	125,236,825.80
23020118	Construction/Provision of Infrastructure	5,396,447,035.12	467,791,605.37	-	-	5,864,238,640.49
23020119	Construction/Provision of Recreational Facilities	1,358,203,502.40	6,499,393,946.69	-	-	7,857,597,449.09
23020123	Construction of Traffic/Street Lights	3,341,685,000.00	299,302,075.00	-	-	3,640,987,075.00
23020124	Construction of Markets/Parks	414,482,520.00	6,221,562.00	-	-	420,704,082.00
23020125	Construction of Power Generating Plants	1,500,000,000.00	-	-	-	1,500,000,000.00
23020127	Construction of ICT Infrastructures	150,120,000.00	69,180,000.00	-	-	219,300,000.00
23030101	Rehabilitation/Repairs of Residential Building	22,028,079.00	11,000,000.00	-	-	33,028,079.00

Economic Code	ASSET CATEGORY	Opening Balance at Costs as at 01/01/2023	Addition in 2023	Disposals in 2023	Provision for Depreciation in 2023	Closing Balance at Cost
				(If Any)	(If Any)	as at 31/12/2023
23030103	Rehabilitation/Repairs - Housing	62,091,000.00	-	-	-	62,091,000.00
23030104	Rehabilitation/Repairs - Water Facilities	112,455,000.00	44,086,050.00	-	-	156,541,050.00
23030105	Rehabilitation/Repairs - Hospital/Health Centers	273,348,833.00	526,306,040.00	-	-	799,654,873.00
23030106	Rehabilitation/Repairs - Public Schools	4,110,485,012.32	45,229,796.18	-	-	4,155,714,808.50
23030109	Rehabilitation/Repairs - Fire Fighting Stations	5,499,500.00	-	-	-	5,499,500.00
23030110	Rehabilitation/Repairs - Libraries	104,000,000.00	-	-	-	104,000,000.00
23030111	Rehabilitation/Repairs - Sporting Facilities	231,550,000.00	103,093,660.00	-	-	334,643,660.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	13,000,000.00	-	-	-	13,000,000.00
23030113	Rehabilitation/Repairs - Roads	46,234,306,330.26	6,788,996,130.37	-	-	53,023,302,460.63
23030118	Rehabilitation/Repairs - Recreational Facilities	47,800,000.00	20,000,000.00	-	-	67,800,000.00
23030121	Rehabilitation/Repairs of Office Buildings	770,946,435.99	148,152,200.00	-	-	919,098,635.99
23030123	Rehabilitation/Repairs - Traffic/Street Lights	305,124,480.00	174,588,000.00	-	-	479,712,480.00
23030124	Rehabilitation/Repairs - Markets/Parks	81,500,000.00	-	-	-	81,500,000.00
23030127	Rehabilitation/Repairs - ICT Infrastructures	6,000,000.00	7,000,000.00	-	-	13,000,000.00
23040101	Tree Planting	8,000,000.00	1,900,000.00	-	-	9,900,000.00
23040102	Erosion & Flood Control	37,301,216,054.96	137,250,000.00	-	-	37,438,466,054.96
23040103	Wildlife Conservation	500,000.00	-	-	-	500,000.00
23040104	Industrial Pollution Preservation & Control	6,838,237,482.00	219,997,662.64	-	-	7,058,235,144.64
23040105	Water Pollution Prevention & Control	1,544,813,850.00	837,573,303.62	-	-	2,382,387,153.62
23050101	Research and Development	17,911,081,849.01	7,021,701,606.57	-	-	24,932,783,455.58
23050103	Monitoring and Evaluation	1,893,697,866.96	383,714,302.92	-	-	2,277,412,169.88
23050104	Anniversaries/Celebration	1,867,500,000.00	40,451,257.00	-	-	1,907,951,257.00
23050105	Improve Agricultural Seedlings	2,476,106,934.12	4,104,648,204.56	-	-	6,580,755,138.68
23050107	Margin for Increase in Costs	44,700,000.00	-	-	-	44,700,000.00
	Grand Total	228,838,246,689.75	62,165,302,984.70	-	-	291,003,549,674.45

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 ₦		Actual 2023 ₦	Original Budget 2023 ₦	Revised Budget 2023 ₦	Variance 2023 ₦	% Variance 2023	Budget 2024 ₦	Budget 2025 ₦	Budget 2026 ₦
	Note 28 - Statutory Allocation								
37,744,478,181.42	20007001/11010001 Statutory Allocation from Federation Accounts	35,363,804,448.09	49,441,582,949.00	49,441,582,949.00	14,077,778,500.91-	28.47%-	78,510,851,765.00	84,399,165,700.00	90,729,103,300.00
37,744,478,181.42	Total	35,363,804,448.09	49,441,582,949.00	49,441,582,949.00	14,077,778,500.91-	28.47%-	78,510,851,765.00	84,399,165,700.00	90,729,103,300.00
	This Represents Share of Statutory Allocation from FAAC								
	Note 29 - Share of VAT								
24,703,631,656.88	20007001/11010002 VAT from Federation Accounts	31,951,585,166.52	13,458,085,651.00	13,458,085,651.00	18,493,499,515.52+	137.42%+	40,185,919,612.00	43,199,863,200.00	46,439,852,400.00
24,703,631,656.88	Total	31,951,585,166.52	13,458,085,651.00	13,458,085,651.00	18,493,499,515.52+	137.42%+	40,185,919,612.00	43,199,863,200.00	46,439,852,400.00
	This represents Share of VAT from FAAC								
	Note 30 - Other Statutory Transfers								
	20007001/11010003 Excess Crude Allocation from FAAC	828,540,051.74	2,000,000,000.00	2,000,000,000.00	1,171,459,948.26-	58.57%-		2,484,594,200.00	2,670,938,700.00
	20007001/11010005 Budget Augmentation	571,469,992.96			571,469,992.96+				
5,534,780,671.26	20007001/11010007 Special Reserved								
3,539,917,238.33	20007001/11010010 SURE - P	4,413,486,382.06			4,413,486,382.06+				
6,599,373,171.00	20007001/11010011 13% Derivation	8,030,448,139.31	7,000,000,000.00	7,000,000,000.00	1,030,448,139.31+	14.72%+	4,800,000,000.00	5,160,000,000.00	5,547,000,000.00
110,401,179.25	20007001/11010013 Exchange Rate Difference	11,737,320,123.33	174,549,800.00	174,549,800.00	11,562,770,323.33+	6,624.34%+	1,822,377,055.00	1,959,055,200.00	2,105,984,400.00
1,844,216,316.66	20007001/11010015 Other Non Oil Excess	2,168,976,363.25	1,300,000,000.00	1,300,000,000.00	868,976,363.25+	66.84%+	2,170,000,000.00	2,332,750,300.00	2,507,707,000.00
2,080,998,642.59	20007001/11010017 Excess Charges Recovered	3,871,796,873.88	130,000,000.00	130,000,000.00	3,741,796,873.88+	2,878.31%+	4,096,506,626.00	5,951,744,300.00	6,398,124,900.00
31,408,073.86	20007001/11010018 Forex Equalization	1,235,440,105.70	256,858,300.00	256,858,300.00	978,581,805.70+	380.98%+	400,000,000.00	430,000,000.00	462,249,700.00
	20007001/11010019 Solid Mineral Revenue		113,587,000.00	113,587,000.00	113,587,000.00-	100.00%-		141,109,200.00	151,692,600.00
516,827,449.82	20007001/11010020 Ecological fund	1,354,272,741.83			1,354,272,741.83+		509,000,000.00	558,153,600.00	600,015,500.00
	20007001/11010021 CBN Debt Service Reserve	307,235,069.59			307,235,069.59+				
	20007001/11010022 Contractual Obligation	141,623,111.36			141,623,111.36+				
	20007001/11010023 Rice Support	2,000,000,000.00			2,000,000,000.00+				
238,157,238.27	20007001/11010030 Electronic Money Transfer	3,074,246,299.03			3,074,246,299.03+		1,440,000,000.00	1,548,000,000.00	1,664,099,700.00
	20007001/11010040 Health Care Inflow from FAAC	67,714,543.25			67,714,543.25+				
20,496,079,981.04	Total	39,802,569,797.29	10,974,995,100.00	10,974,995,100.00	28,827,574,697.29+	262.67%+	15,237,883,681.00	20,565,406,800.00	22,107,812,500.00
	Note 31 : - 12010000 - Direct Taxes								
9,491,099,109.18	Board of Internal Revenue	11,580,924,421.54	14,771,256,900.00	14,771,256,900.00	3,190,332,478.46-	21.60%-	13,996,518,510.00	16,985,484,100.00	18,259,395,200.00
2,378,000.00	Abia State Gaming Commission	867,205.00	10,400,900.00	10,400,900.00	9,533,695.00-	91.66%-	10,400,000.00	11,180,100.00	12,019,100.00
34,320,612.00	Abia State Physical Planning & Infrastructural Dev.	14,605,400.00	82,225,400.00	82,225,400.00	67,620,000.00-	82.24%-		422,155,000.00	453,815,500.00
9,527,797,721.18	Total	11,596,397,026.54	14,863,883,200.00	14,863,883,200.00	3,267,486,173.46-	21.98%-	14,006,918,510.00	17,418,819,200.00	18,725,229,800.00
	Note 32 : - 12020000 Licenses								
	Ministry of Agriculture	200.00	265,300.00	265,300.00	265,100.00-	99.92%-	420,400.00	451,400.00	484,000.00
1,047,731,603.10	Board of Internal Revenue	485,587,485.00	300,200,400.00	300,200,400.00	185,387,085.00+	61.75%+	637,386,356.00	685,189,700.00	736,578,600.00
234,322,633.00	Abia State Gaming Commission	18,068,800.00	57,601,300.00	57,601,300.00	39,532,500.00-	68.63%-	81,400,000.00	90,237,800.00	97,006,100.00
24,000.00	Ministry of Trade Commerce and Industry	49,100.00	39,600.00	39,600.00	9,500.00+	23.99%+	150,000.00	160,900.00	172,900.00
	Ministry of Science and Technology		216,100.00	216,100.00	216,100.00-	100.00%-		268,900.00	289,300.00
7,911,500.00	Ministry of Transport	4,450,300.00	175,000,000.00	175,000,000.00	170,549,700.00-	97.46%-	184,805,000.00	198,665,100.00	213,562,100.00
27,000.00	Ministry of Petroleum and Solid Minerals		2,152,500.00	2,152,500.00	2,152,500.00-	100.00%-	4,000,000.00	4,300,100.00	4,623,000.00
	Ministry of public Utility	10,300.00	6,380,500.00	6,380,500.00	6,370,200.00-	99.84%-	6,400,000.00	6,880,000.00	7,396,300.00
44,500.00	Abia State Water Board	200.00	3,751,500.00	3,751,500.00	3,751,300.00-	99.99%-	3,750,000.00	4,031,200.00	4,333,700.00
3,000.00	Ministry of Health	11,100.00			11,100.00+				
85,000.00	Ministry of Environment & Urban Renewal	229,500.00	1,910,000.00	1,910,000.00	1,680,500.00-	87.98%-	750,000.00	806,700.00	867,900.00
10,000.00	Ministry of Local Govt & Chieftaincy Affairs	50,100.00			50,100.00+		40,000.00	43,200.00	46,800.00
1,290,159,236.10	Total	508,457,085.00	547,517,200.00	547,517,200.00	39,060,115.00-	7.13%-	919,101,756.00	991,035,000.00	1,065,360,700.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

Actual 2022		Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Budget 2025	Budget 2026
₦		₦	₦	₦	₦	₦	₦	₦	₦
	Note 35 : - 12040000 Fees								
129,950,025.34	Office of the Governor	277,583,239.98	5,250,900.00	5,250,900.00	272,332,339.98+	5,186.39%+	5,407,191.00	5,813,800.00	6,249,600.00
	Deputy Governor's Office	305.00	5,000,000.00	5,000,000.00	4,999,695.00-	99.99%-		6,211,300.00	6,677,100.00
8,000.00	Office of the Secretary to the State Government	3,400.00	199,400.00	199,400.00	196,000.00-	98.29%-	2,600,000.00	2,795,800.00	3,005,900.00
	Abia State Liaison Office - Lagos	600.00	500,600.00	500,600.00	500,000.00-	99.88%-	1,000,000.00	1,074,500.00	1,155,000.00
	Abia State Liaison Office Abuja	600.00	1,650,600.00	1,650,600.00	1,650,000.00-	99.96%-		2,050,300.00	2,204,000.00
77,800.00	Bureau of Special Services	17,400.00	750,300.00	750,300.00	732,900.00-	97.68%-	770,000.00	828,300.00	889,600.00
48,061,982.00	Physical Planning & Infrastructural Development Board	806,161,100.00	509,521,000.00	509,521,000.00	296,640,100.00+	58.22%+	904,200,600.00	549,887,500.00	591,129,900.00
2,345,898.50	Abia State Oil Prod. Area Dev. Commission - ASOPADEC	100,100.00	4,000,000.00	4,000,000.00	3,899,900.00-	97.50%-	1,400,000.00	1,504,300.00	1,617,200.00
56,500.00	Abia State Pension Board	93,500.00	249,700.00	249,700.00	156,200.00-	62.56%-	300,000.00	322,900.00	346,900.00
	Abia State Market Agency & Quality Mgt Agency	300.00	15,481,400.00	15,481,400.00	15,481,100.00-	100.00%-	15,481,400.00	16,642,300.00	17,890,800.00
76,473,007.00	Abia State Signage & Advertisement Agency (ABSSA)	72,908,277.52	17,876,400.00	17,876,400.00	55,031,877.52+	307.85%+	7,875,000.00	15,764,700.00	16,947,200.00
240,000.00	Abia State House of Assembly								
	Ministry of Information & Culture	900.00	7,132,000.00	7,132,000.00	7,131,100.00-	99.99%-	8,278,801.00	17,759,800.00	19,091,200.00
	Abia Printing & Publishing Company	500.00	9,500,600.00	9,500,600.00	9,500,100.00-	99.99%-	8,063,145.00	11,152,500.00	11,989,200.00
114,600.00	Bureau of Training	159,950.00	3,901,500.00	3,901,500.00	3,741,550.00-	95.90%-	2,900,000.00	3,116,600.00	3,350,700.00
76,560,173.68	Bureau of Service Welfare	210,600.00	500,600.00	500,600.00	290,000.00-	57.93%-	540,700.00	581,100.00	625,500.00
	Local Government Staff Pension Board	35,800.00			35,800.00+				
45,000.00	Office of the Auditor General (State)	105,300.00	85,200.00	85,200.00	20,100.00+	23.59%+	150,000.00	162,000.00	174,000.00
21,000.00	Civil Service Commission	41,000.00	369,800.00	369,800.00	328,800.00-	88.91%-	1,780,000.00	1,913,600.00	2,056,500.00
	Abia State Independent Electoral Commission	200.00	60,000,000.00	60,000,000.00	59,999,800.00-	100.00%-	79,550,000.00	85,516,200.00	91,930,400.00
216,539.66	Office of the Auditor General (Local Government)	300.00	193,601,400.00	193,601,400.00	193,601,100.00-	100.00%-	47,300,000.00	50,848,700.00	54,663,900.00
	Local Government Service Commission	400.00	249,800.00	249,800.00	249,400.00-	99.84%-	259,800.00	279,600.00	301,200.00
1,690,000.00	Ministry of Agriculture	193,200.00	959,100.00	959,100.00	765,900.00-	79.86%-	1,780,000.00	2,174,200.00	2,335,100.00
44,000.00	Ministry of Finance	300.00	300,100.00	300,100.00	299,800.00-	99.90%-	300,100.00	322,900.00	346,900.00
	Office of the Accountant General	100.00			100.00+				
1,751,347,794.19	Board of Internal Revenue	1,775,241,066.53	637,798,300.00	637,798,300.00	1,137,442,766.53+	178.34%+	2,632,895,789.00	2,830,360,300.00	3,042,636,400.00
40,748,220.01	Ministry of Trade Commerce and Industry	12,429,130.00	396,471,900.00	396,471,900.00	384,042,770.00-	96.87%-	446,531,514.00	480,021,700.00	516,026,200.00
640,000.00	Ministry of Science and Technology	20,400.00	45,836,700.00	45,836,700.00	45,816,300.00-	99.96%-	39,259,700.00	60,927,700.00	65,496,800.00
15,000.00	Abia State Investment & Property Development Company								
764,000.00	Ministry of Transport	2,257,905.00	393,766,000.00	393,766,000.00	391,508,095.00-	99.43%-	564,852,650.00	607,212,800.00	652,754,200.00
17,968,030.00	Abia State Fire Service	9,456,025.96	350,000,000.00	350,000,000.00	340,543,974.04-	97.30%-	435,000,000.00	467,624,300.00	502,695,200.00
	Abia Transport Corporation (Abia Line Network)	86,064,888.80	172,900,400.00	172,900,400.00	86,835,511.20-	50.22%-	185,358,408.00	199,260,500.00	214,204,200.00
	Traffic & Indiscipline Mgt Agency of Abia State						395,000.00	424,900.00	457,300.00
14,855,500.00	Ministry of Petroleum & Solid minerals	4,225,000.00	89,841,700.00	89,841,700.00	85,616,700.00-	95.30%-	203,820,000.00	219,107,100.00	235,540,500.00
100,000.00	Ministry of Energy & Mineral Resources								
9,385,300.00	Ministry of Works	48,020,000.00	27,223,400.00	27,223,400.00	20,796,600.00+	76.39%+	30,505,281.00	32,793,600.00	35,252,200.00
1,799,000.00	Ministry of Culture and Tourism	1,269,600.00	7,571,400.00	7,571,400.00	6,301,800.00-	83.23%-		9,405,700.00	10,111,600.00
2,475,500.00	Abia State Council for Arts & Culture		3,768,300.00	3,768,300.00	3,768,300.00-	100.00%-	5,282,200.00	5,678,200.00	6,103,200.00
	Tourism Board		602,700.00	602,700.00	602,700.00-	100.00%-	12,517,173.00	13,455,200.00	14,465,800.00
155,000.00	Abia State Planning Commission	10,000.00	2,949,600.00	2,949,600.00	2,939,600.00-	99.66%-	4,750,000.00	5,105,800.00	5,488,700.00
	Ministry of Public Utilities & Water Resources	73,900.00	15,399,900.00	15,399,900.00	15,326,000.00-	99.52%-	15,420,000.00	16,575,200.00	17,818,900.00
7,904,970.00	Abia State Water Board	2,949,550.00	32,825,900.00	32,825,900.00	29,876,350.00-	91.01%-	32,552,750.00	34,995,100.00	37,619,400.00
563,000.00	Ministry of Housing	807,770.00	7,661,300.00	7,661,300.00	6,853,530.00-	89.46%-	4,000,000.00	13,817,500.00	14,853,500.00
100,000.00	Abia State Housing & Property Dev. Corp.	30.00	2,151,300.00	2,151,300.00	2,151,270.00-	100.00%-		2,672,500.00	2,873,000.00
156,300.00	Min. of Rural Development and Poverty Reduction	437,000.00	979,600.00	979,600.00	542,600.00-	55.39%-		1,217,300.00	1,308,600.00
91,006,250.10	Ministry of Lands and Housing	87,726,919.00	277,890,700.00	277,890,700.00	190,163,781.00-	68.43%-	577,997,720.00	632,624,500.00	680,074,400.00
301,611,007.27	Abia State Estate Development Agency	209,929,353.75	334,601,400.00	334,601,400.00	124,672,046.25-	37.26%-	324,600,000.00	348,943,800.00	375,114,300.00
39,424,760.00	Ministry of Physical Planning and Urban Renewal	5,411,100.00			5,411,100.00+				
1,445,000.00	Judicial Service Commission	552,300.00	1,500,600.00	1,500,600.00	948,300.00-	63.19%-	500,000.00	1,780,300.00	1,914,700.00
100,000.00	Ministry of Industry	400,600.00	16,984,400.00	16,984,400.00	16,583,800.00-	97.64%-		21,099,700.00	22,684,200.00
523,000.00	Ministry of Digital Economy & SMEs	6,990,100.00	64,964,100.00	64,964,100.00	57,974,000.00-	89.24%-	86,336,414.00	92,811,400.00	99,772,800.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

Actual 2022		Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Budget 2025	Budget 2026
₦		₦	₦	₦	₦	₦	₦	₦	₦
49,974,884.52	Ministry of Justice	94,863,938.59	81,849,900.00	81,849,900.00	13,014,038.59+	15.90%+	37,750,000.00	40,581,200.00	43,625,500.00
106,372,937.43	High Court	57,969,673.72	901,061,200.00	901,061,200.00	843,091,526.28-	93.57%-	801,063,800.00	861,144,200.00	925,728,900.00
12,498,485.99	Customary Court of Appeal	6,598,935.00	13,050,400.00	13,050,400.00	6,451,465.00-	49.43%-	13,550,500.00	14,565,500.00	15,656,900.00
	Multi Door Court	333,430.00	150,000,000.00	150,000,000.00	149,666,570.00-	99.78%-	150,000,000.00	161,250,900.00	173,344,500.00
24,683,930.00	Umuahia Capital Development Authority (UCDA)	59,785,324.80	83,174,100.00	83,174,100.00	23,388,775.20-	28.12%-	239,500,000.00	257,463,300.00	276,772,800.00
34,000.00	Ministry of Youths and Sports Development	600.00	2,600,200.00	2,600,200.00	2,599,600.00-	99.98%-		3,230,400.00	3,471,800.00
350,000.00	Ministry of Women Affairs & Poverty Alleviation	400,405.00	1,556,100.00	1,556,100.00	1,155,695.00-	74.27%-	4,875,000.00	5,239,100.00	5,632,900.00
92,402,250.00	Ministry of Education	65,849,100.00	82,981,800.00	82,981,800.00	17,132,700.00-	20.65%-	132,854,804.00	145,001,600.00	155,877,800.00
	Universal Basic Education Board	200.00	18,000,000.00	18,000,000.00	17,999,800.00-	100.00%-	18,000,000.00	19,350,500.00	20,801,900.00
392,150.00	Abia State Library Board	592,890.00	588,200.00	588,200.00	4,690.00+	0.80%+	620,000.00	666,300.00	716,700.00
	Education for Employment	200.00	150,100.00	150,100.00	149,900.00-	99.87%-	180,000.00	194,400.00	208,800.00
240,000.00	Agency for Mass Literacy Adult and Non-Formal	277,425.00	199,200.00	199,200.00	78,225.00+	39.27%+	110,000.00	118,800.00	127,200.00
588,498,740.99	Abia State Polytechnic Aba	261,155,510.88	661,570,300.00	661,570,300.00	400,414,789.12-	60.52%-	660,870,000.00	737,768,300.00	793,096,600.00
9,762,400.00	Abia State College of Education (Technical) Arochukwu	14,280,350.00	55,760,000.00	55,760,000.00	41,479,650.00-	74.39%-	25,022,000.00	36,702,400.00	39,453,000.00
2,664,945,692.00	Abia State University	786,428,660.00	3,368,234,300.00	3,368,234,300.00	2,581,805,640.00-	76.65%-	2,788,755,110.00	3,803,577,000.00	4,088,848,100.00
21,875,640.00	Abia State Education Support Fee And Education Trust	8,737,026.00	1,066,829,400.00	1,066,829,400.00	1,058,092,374.00-	99.18%-	699,338,300.00	754,276,000.00	810,846,400.00
728,500.00	Secondary Education Management Board (SEMB)	302,438.57	2,906,300.00	2,906,300.00	2,603,861.43-	89.59%-	3,068,815.00	3,362,600.00	3,614,700.00
340,400,000.00	Examination Development Center	157,558,200.00	611,002,300.00	611,002,300.00	453,444,100.00-	74.21%-	510,050,900.00	548,926,800.00	590,096,100.00
29,096,880.00	Ministry of Health	22,379,073.00	180,800,800.00	180,800,800.00	158,421,727.00-	87.62%-	129,482,505.00	204,289,500.00	219,611,100.00
2,000.00	Primary Health Care Development Mgt Agency	100.00			100.00+				
77,664,892.00	Abia State University Teaching Hospital	137,131,069.41	703,260,500.00	703,260,500.00	566,129,430.59-	80.50%-	744,842,512.00	871,143,700.00	936,480,900.00
346,707,851.00	Abia State College of Health Technology	141,127,665.75	354,563,000.00	354,563,000.00	213,435,334.25-	60.20%-	378,800,000.00	407,209,000.00	437,751,400.00
58,443,365.00	Abia Specialist Hospital and Diagnostic Centre	10,402,693.00	141,800,700.00	141,800,700.00	131,398,007.00-	92.66%-	194,896,714.00	209,512,700.00	225,228,000.00
	Hospital Management Board	2,100.00	161,820,200.00	161,820,200.00	161,818,100.00-	100.00%-	158,470,000.00	170,353,500.00	183,127,900.00
1,351,700.00	Ministry of Environment & Urban Renewal	3,315,800.00	14,781,600.00	14,781,600.00	11,465,800.00-	77.57%-	15,520,680.00	16,685,300.00	17,937,400.00
78,258,530.00	Abia State Environment Protection Agency (ASEPA)	30,956,596.00	545,184,700.00	545,184,700.00	514,228,104.00-	94.32%-	561,397,100.00	606,095,100.00	651,552,400.00
5,000.00	Ministry of Sports	5,100.00	11,034,900.00	11,034,900.00	11,029,800.00-	99.95%-	12,720,000.00	13,675,800.00	14,701,100.00
	Abia Warriors		300,100.00	300,100.00	300,100.00-	100.00%-	500,000.00	537,800.00	578,600.00
8,890,000.00	Ministry of Local Government & Chieftaincy Affairs	5,211,016.00	6,390,100.00	6,390,100.00	1,179,084.00-	18.45%-	6,765,000.00	7,271,400.00	7,816,400.00
7,132,571,986.68	Total	5,277,831,132.26	13,032,635,700.00	13,032,635,700.00	7,754,804,567.74-	59.50%-	14,983,965,276.00	16,886,744,500.00	18,153,258,100.00
	Note 36 : - 12050000 Fines								
71,687,134.24	Board Of Internal Revenue	88,644,456.93	258,000,000.00	258,000,000.00	169,355,543.07-	65.64%-	308,000,000.00	331,099,700.00	355,931,700.00
	Abia State Market Agency & Quality Mgt Agency		5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-		6,211,300.00	6,677,100.00
268,390.00	Abia State Signage & Advertisement Agency	100.00	5,000,000.00	5,000,000.00	4,999,900.00-	100.00%-		6,211,300.00	6,677,100.00
	Ministry of Transport	144,000.00	1,076,800.00	1,076,800.00	932,800.00-	86.63%-	7,089,800.00	7,621,800.00	8,193,200.00
1,100,000.00	Traffic & Indiscipline Mgt Agency of Abia State	1,246,240.00	6,322,700.00	6,322,700.00	5,076,460.00-	80.29%-	22,250,000.00	23,917,300.00	25,710,800.00
	Ministry of Petroleum & Solid Minerals	2,804,300.00	4,000,000.00	4,000,000.00	1,195,700.00-	29.89%-	6,000,000.00	6,449,100.00	6,931,800.00
155,000.00	Ministry of Works	235,100.00	10,500,600.00	10,500,600.00	10,265,500.00-	97.76%-	304,175.00	13,371,100.00	14,373,600.00
	Ministry of Public Utilities and Water	200.00	8,799,600.00	8,799,600.00	8,799,400.00-	100.00%-	8,800,000.00	9,459,800.00	10,169,300.00
	Abia State Water Board	12,600.00	4,000,000.00	4,000,000.00	3,987,400.00-	99.69%-	4,100,000.00	4,407,000.00	4,737,200.00
100,424.00	Ministry of Lands and Housing	300.00	52,432,100.00	52,432,100.00	52,431,800.00-	100.00%-	55,725,000.00	59,904,100.00	64,397,500.00
	Ministry of Industry	37,564.20	9,297,800.00	9,297,800.00	9,260,235.80-	99.60%-		11,550,000.00	12,416,800.00
	Judicial Service Commission	200.00	360,100.00	360,100.00	359,900.00-	99.94%-		447,700.00	481,300.00
5,418,850.00	High Court	3,140,330.00	30,000,000.00	30,000,000.00	26,859,670.00-	89.53%-	30,000,100.00	32,249,700.00	34,668,600.00
297,910.00	Customary Court of Appeal	3,438,260.00	4,000,000.00	4,000,000.00	561,740.00-	14.04%-	600,000.00	1,887,200.00	2,028,900.00
	Ministry of Education	100.00	3,000,000.00	3,000,000.00	2,999,900.00-	100.00%-		3,727,400.00	4,007,100.00
	Abia State Library Board	37,100.00	99,700.00	99,700.00	62,600.00-	62.79%-	20,000.00	21,600.00	22,800.00
1,158,000.00	Abia State University	3,682,900.00	10,677,000.00	10,677,000.00	6,994,100.00-	65.51%-		13,264,100.00	14,258,100.00
73,000.00	Ministry of Environment & Urban Renewal	153,600.00	13,769,600.00	13,769,600.00	13,616,000.00-	98.88%-	1,322,370.00	16,963,900.00	18,235,300.00
	Abia State Environmental Sanitation Agency - ASEPA	100.00	12,734,700.00	12,734,700.00	12,734,600.00-	100.00%-	12,860,000.00	13,824,700.00	14,861,900.00
80,258,708.24	Total	103,577,451.13	439,070,700.00	439,070,700.00	335,493,248.87-	76.41%-	457,071,445.00	562,588,800.00	604,780,100.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

Actual 2022		Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Budget 2025	Budget 2026
₦		₦	₦	₦	₦	₦	₦	₦	₦
	Note 37 : - 12060000 Sales								
	Government House	400.00	500,600.00	500,600.00	500,200.00-	99.92%-		621,900.00	668,700.00
	Deputy Governor's Office	300.00	200,500.00	200,500.00	200,200.00-	99.85%-		248,600.00	267,800.00
	Office of the SSG	565,000.00	500,600.00	500,600.00	64,400.00+	12.86%+	500,600.00	537,800.00	578,600.00
	Abia State Liaison Office - Abuja		500,600.00	500,600.00	500,600.00-	100.00%-		621,900.00	668,700.00
	Abia State House of Assembly	100.00	1,200,400.00	1,200,400.00	1,200,300.00-	99.99%-		1,490,900.00	1,602,600.00
200,000.00	Ministry of Information & Culture	100,700.00	7,970,000.00	7,970,000.00	7,869,300.00-	98.74%-	8,567,756.00	9,210,200.00	9,900,500.00
	Government Printing Press	2,135,660.00	39,600.00	39,600.00	2,096,060.00+	5,293.08%+	8,567,756.00	9,210,200.00	9,900,500.00
	Abia Printing and Publishing Company						1,025,000.00	1,102,000.00	1,184,800.00
	Bureau Of Common Services And Service Monitoring	200.00			200.00+				
	Bureau of Service Welfare	100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99%-		1,242,500.00	1,336,100.00
	Bureau of Establishment and Pension	300.00	31,000,000.00	31,000,000.00	30,999,700.00-	100.00%-	26,700,000.00	28,701,200.00	30,852,600.00
	Local Government Service Commission	500.00	1,115,200.00	1,115,200.00	1,114,700.00-	99.96%-	942,634.00	1,272,400.00	1,367,300.00
	Abia State Indepent Electoral Commission	100.00			100.00+				
50,000.00	Metallurgical Complex	100.00	500,600.00	500,600.00	500,500.00-	99.98%-	5,000,000.00	5,374,600.00	5,777,900.00
	Abia State Transport Corporation	420,000.00			420,000.00+		1,670,000.00	1,794,800.00	1,929,300.00
	Abia State Bureau of Statistics		30,000.00	30,000.00	30,000.00-	100.00%-	2,400,000.00	2,579,800.00	2,773,100.00
	Ministry of Lands and Housing	3,000.00	159,700.00	159,700.00	156,700.00-	98.12%-	150,000.00	160,900.00	172,900.00
	Judicial Service commission		1,350,500.00	1,350,500.00	1,350,500.00-	100.00%-	1,200,000.00	1,726,200.00	1,855,800.00
45,000.00	Ministry of Justice		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-		1,242,500.00	1,336,100.00
	Ministry of Agriculture	1,100.00	33,810,300.00	33,810,300.00	33,809,200.00-	100.00%-	36,540,000.00	39,280,900.00	42,226,900.00
1,499,753.72	Agicultural Development Program	60,600.00	13,054,100.00	13,054,100.00	12,993,500.00-	99.54%-	13,612,300.00	14,632,800.00	15,731,200.00
	Ministry of Finance						75,254,148.00	80,898,000.00	86,965,200.00
2,000,000.00	Board of Internal Revenue	100.00	50,500,600.00	50,500,600.00	50,500,500.00-	100.00%-	50,510,437.00	116,413,000.00	125,143,000.00
40,000.00	Abia State Gaming Commission	40,200.00	2,550,900.00	2,550,900.00	2,510,700.00-	98.42%-	2,050,000.00	2,204,100.00	2,368,700.00
	Ministry of Transport	200.00	25,699,900.00	25,699,900.00	25,699,700.00-	100.00%-	80,000,000.00	86,000,000.00	92,450,200.00
	Tourism Board	100.00	50,400.00	50,400.00	50,300.00-	99.80%-	1,717,152.00	1,907,600.00	2,051,700.00
105,000.00	Abia state Water Board	100.00	200,400.00	200,400.00	200,300.00-	99.95%-	5,310,000.00	5,708,300.00	6,136,800.00
	Ministry of Industry	100.00	112,800.00	112,800.00	112,700.00-	99.91%-		140,400.00	151,200.00
207,000.00	Judicial Service Commission	200.00			200.00+				
	Ministry Of Justice	150,100.00			150,100.00+				
30,000.00	Abia State Law Review And Reform Commission	20,400.00	46,780,300.00	46,780,300.00	46,759,900.00-	99.96%-	36,890,000.00	39,656,700.00	42,631,400.00
	Ministry Of Education	14,100.00			14,100.00+				
26,156,902.00	Abia State polytechnic	12,207,523.00	49,000,000.00	49,000,000.00	36,792,477.00-	75.09%-	35,100,000.00	37,732,300.00	40,560,700.00
33,000.00	Abia State College of Education (Technical) Arochukw	100.00	50,400.00	50,400.00	50,300.00-	99.80%-		62,400.00	67,200.00
19,637,250.00	Abia State University Uturu	800.00	59,500,600.00	59,500,600.00	59,499,800.00-	100.00%-	7,200,000.00	76,067,100.00	81,772,900.00
	Scholarship Board						3,000,000.00	3,224,500.00	3,465,800.00
	Abia State Universal Basic Education Board	3,100.00	6,000,000.00	6,000,000.00	5,996,900.00-	99.95%-	7,000,000.00	7,524,600.00	8,088,800.00
3,296,296.50	Abia State University Teaching Hospital Ab	22,512,070.31			22,512,070.31+				
6,960,000.00	Abia State College of Health Technology	5,523,668.00	25,600,300.00	25,600,300.00	20,076,632.00-	78.42%-	21,400,000.00	23,003,800.00	24,728,900.00
4,188,142.00	Abia Specialist Hospital and Diagnostic Centre	813,086.00	57,695,100.00	57,695,100.00	56,882,014.00-	98.59%-	10,200,000.00	70,216,200.00	75,482,700.00
	Abia State Scholarship Board	200.00	3,000,000.00	3,000,000.00	2,999,800.00-	99.99%-		3,727,400.00	4,007,100.00
	Hospital Management Board	200.00	12,000,000.00	12,000,000.00	11,999,800.00-	100.00%-	40,000,000.00	45,485,000.00	48,895,600.00
51,000.00	Ministry of Environment & Urban Renewal	9,100.00	606,200.00	606,200.00	597,100.00-	98.50%-	636,510.00	684,300.00	735,900.00
	Abia State Environmental Protection agency	100.00	96,000,000.00	96,000,000.00	95,999,900.00-	100.00%-	96,000,000.00	103,200,400.00	110,939,900.00
180,900,000.00	Enyimba Football Club	200.00	13,000,000.00	13,000,000.00	12,999,800.00-	100.00%-	111,000,000.00	119,325,400.00	128,274,900.00
	Abia Warriors		25,000,000.00	25,000,000.00	25,000,000.00-	100.00%-	25,000,000.00	26,875,100.00	28,890,700.00
	Abia Comets	100.00			100.00+				
245,399,344.22	Total	44,584,007.31	567,481,000.00	567,481,000.00	522,896,992.69-	92.14%-	715,144,293.00	971,357,100.00	1,044,208,300.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

Actual 2022		Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Budget 2025	Budget 2026
₦		₦	₦	₦	₦	₦	₦	₦	₦
	Note 38 : -12070000 Earnings								
	Government House	162,771.49			162,771.49+				
	Office of the Secretary to the State Government	200,300.00	1,001,200.00	1,001,200.00	800,900.00-	79.99%-		1,243,800.00	1,337,400.00
	Ministry of Information & Culture	600.00	8,950,800.00	8,950,800.00	8,950,200.00-	99.99%-	1,650,895.00	12,895,600.00	13,863,100.00
	Abia State Market Agency & Quality Mgt Agency	100.00	2,000,000.00	2,000,000.00	1,999,900.00-	100.00%-		2,485,000.00	2,671,100.00
	Abia State Signage & Advertisement Agency (ABSAA)	4,084,216.20	183,000,000.00	183,000,000.00	178,915,783.80-	97.77%-	183,313,198.00	197,061,300.00	211,840,500.00
49,937.00	Broadcasting Corporation of Abia State - Radio	91,719,391.80	107,678,300.00	107,678,300.00	15,958,908.20-	14.82%-	125,339,900.00	134,740,700.00	144,846,300.00
	Local Government Service Commission	100.00	1,039,600.00	1,039,600.00	1,039,500.00-	99.99%-	1,040,000.00	1,117,700.00	1,201,700.00
100.00	Ministry of Agriculture	400.00	9,120,000.00	9,120,000.00	9,119,600.00-	100.00%-	10,099,700.00	12,347,100.00	13,272,900.00
	Abia Agricultural Development Program (AADP)	20,000.00	2,491,000.00	2,491,000.00	2,471,000.00-	99.20%-	2,490,000.00	2,676,000.00	2,876,500.00
	Board of Internal Revenue		150,100.00	150,100.00	150,100.00-	100.00%-	150,000.00	160,900.00	172,900.00
	Abia State Gaming Control Board		150,100.00	150,100.00	150,100.00-	100.00%-	150,000.00	160,900.00	172,900.00
800,000.00	Ministry of Trade and Investment	502,800.00	233,847,600.00	233,847,600.00	233,344,800.00-	99.78%-	329,639,478.00	354,362,700.00	380,938,900.00
	Ministry of Science and Technology		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00	1,074,500.00	1,155,000.00
	Abia Transport Corporation (Abia Line Network)	96,656,797.84	84,301,300.00	84,301,300.00	12,355,497.84+	14.66%+	42,276,732.00	62,591,800.00	67,285,700.00
	Ministry of Petroleum & Solid Minerals		500,600.00	500,600.00	500,600.00-	100.00%-		621,900.00	668,700.00
	Ministry of Works		50,400.00	50,400.00	50,400.00-	100.00%-		62,400.00	67,200.00
	Ministry of Culture and Tourism	15,100.00	899,100.00	899,100.00	884,000.00-	98.32%-	1,500,000.00	1,735,900.00	1,866,700.00
	Abia State Council For Arts & Culture		539,000.00	539,000.00	539,000.00-	100.00%-		668,800.00	719,200.00
	Tourism Board		549,800.00	549,800.00	549,800.00-	100.00%-	7,500,000.00	8,745,600.00	9,401,100.00
	Abia State Planning Commission		1,500,500.00	1,500,500.00	1,500,500.00-	100.00%-	2,500,000.00	2,687,900.00	2,890,800.00
50,000.00	Abia State Sport Council	300.00	5,500,600.00	5,500,600.00	5,500,300.00-	99.99%-	2,000,000.00	2,150,100.00	2,312,100.00
	Abia Comets	400.00	3,499,500.00	3,499,500.00	3,499,100.00-	99.99%-	4,851,000.00	5,213,800.00	5,604,000.00
	Abia Warriors Football Club		13,600,200.00	13,600,200.00	13,600,200.00-	100.00%-	10,000,000.00	15,223,200.00	16,366,000.00
	Abia Angels Football Club	5,700,000.00	551,000.00	551,000.00	5,149,000.00+	934.48%+		684,300.00	735,900.00
	Min of Poverty Reduction Co-operative & Rural Dev		11,000,000.00	11,000,000.00	11,000,000.00-	100.00%-	11,000,000.00	11,824,800.00	12,711,900.00
	Ministry of Housing	100.00	3,240,100.00	3,240,100.00	3,240,000.00-	100.00%-	10,000,000.00	10,750,300.00	11,557,000.00
155,000.00	Ministry of Lands and Housing	3,196,000.00	2,152,500.00	2,152,500.00	1,043,500.00+	48.48%+	3,000,000.00	3,224,500.00	3,465,800.00
	Ministry of Women Affairs and Poverty Alleviation	495,305.00	500,600.00	500,600.00	5,295.00-	1.06%-	2,000,000.00	2,150,100.00	2,311,000.00
960,000.00	Open Spaces Commission	1,290,000.00	100,400,800.00	100,400,800.00	99,110,800.00-	98.72%-	100,400,000.00	107,929,300.00	116,024,100.00
	Abia state Education for Employment (EforE)		500,600.00	500,600.00	500,600.00-	100.00%-		621,900.00	668,700.00
1,029,000.00	Abia State University	100.00	2,000,000.00	2,000,000.00	1,999,900.00-	100.00%-	7,000,000.00	7,524,600.00	8,088,800.00
1,029,070.00	Abia State Library Board	779,115.00	755,100.00	755,100.00	24,015.00+	3.18%+	900,000.00	966,500.00	1,038,600.00
	Ministry of Post Basic Education	100.00	399,800.00	399,800.00	399,700.00-	99.97%-		497,000.00	534,200.00
	Abia Polytechnic	34,326,610.09	50,300,100.00	50,300,100.00	15,973,489.91-	31.76%-	15,000,000.00	21,092,500.00	22,673,500.00
4,291,420.00	Abia State University								
	Abia State University Teaching Hospital	362,995.00	16,513,800.00	16,513,800.00	16,150,805.00-	97.80%-	3,006,000.00	15,654,300.00	16,828,400.00
	Hospital Management Board	100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99%-	500,000.00	537,800.00	578,600.00
4,455,900.00	Abia State College Of Health Sciences & Mgt Tech	8,676,825.00	3,000,000.00	3,000,000.00	5,676,825.00+	189.23%+	3,500,000.00	3,762,400.00	4,044,500.00
	Ministry of Environment & Urban Renewal		123,600.00	123,600.00	123,600.00-	100.00%-	139,517.00	150,100.00	160,900.00
	Ministry of Sports	200.00	37,159,700.00	37,159,700.00	37,159,500.00-	100.00%-		46,164,400.00	49,626,500.00
75,388,000.00	Enyimba Football Club	28,000,500.00	5,034,800.00	5,034,800.00	22,965,700.00+	456.14%+	5,034,800.00	5,412,900.00	5,818,700.00
	Abia State Passenger Insurance Manifest Scheme (A	300.00	59,699,900.00	59,699,900.00	59,699,600.00-	100.00%-		74,164,500.00	79,726,400.00
	Abia State Road Maintenance Agency ABROMA)	500.00	9,500,600.00	9,500,600.00	9,500,100.00-	99.99%-		11,804,300.00	12,690,200.00
88,208,427.00	Total	276,192,027.42	965,052,600.00	965,052,600.00	688,860,572.58-	71.38%-	886,831,220.00	1,144,783,200.00	1,230,641,500.00
	Note 39 : - 12080000 Rent on Gov't Property								
228,073.00	Ministry of Housing	205,800.00	77,489,700.00	77,489,700.00	77,283,900.00-	99.73%-	102,713,700.00	110,552,300.00	118,842,900.00
	Abia State Housing & Proper. Dev Corp	4,050.00	2,361,200.00	2,361,200.00	2,357,150.00-	99.83%-		2,932,600.00	3,153,400.00
	Office Of The Head Of Service	402,077.78	50,400.00	50,400.00	351,677.78+	697.77%+		62,400.00	67,200.00
	Ministry Of Science and Technology	100.00	60,000,000.00	60,000,000.00	59,999,900.00-	100.00%-	60,000,000.00	64,500,600.00	69,338,500.00
	Abia state University	100.00	23,000,000.00	23,000,000.00	22,999,900.00-	100.00%-	5,760,000.00	6,192,100.00	6,656,700.00
228,073.00	Total	612,127.78	162,901,300.00	162,901,300.00	162,289,172.22-	99.62%-	168,473,700.00	184,240,000.00	198,058,700.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

Actual 2022		Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Budget 2025	Budget 2026
₦		₦	₦	₦	₦	₦	₦	₦	₦
	Note 40 : - 12090000 Rent on Gov't Lands								
11,747,212.00	Ministry of Lands and Housing	19,685,286.75	35,134,400.00	35,134,400.00	15,449,113.25-	43.97%-		43,647,000.00	46,920,700.00
14,000.00	Abia State Estate Development								
11,761,212.00	Total	19,685,286.75	35,134,400.00	35,134,400.00	15,449,113.25-	43.97%-		43,647,000.00	46,920,700.00
	Notes 41 : - 12100000 Repayments								
	Note 42 : - 12110000 Investment Income								
106,617,119.00	Ministry of Finance	2,507,591.97	5,000,000.00	5,000,000.00	2,492,408.03-	49.85%-	5,000,000.00	5,374,600.00	5,777,900.00
106,617,119.00	Total	2,507,591.97	5,000,000.00	5,000,000.00	2,492,408.03-	49.85%-	5,000,000.00	5,374,600.00	5,777,900.00
	Note 43 : - 12120000 Interest								
	Ministry of Finance	107,195.90	555,800.00	555,800.00	448,604.10-	80.71%-	555,800.00	597,800.00	642,300.00
24,436,656.72	Board of Internal Revenue	5,748,978.44	7,003,600.00	7,003,600.00	1,254,621.56-	17.91%-		8,701,100.00	9,353,000.00
24,436,656.72	Total	5,856,174.34	7,559,400.00	7,559,400.00	1,703,225.66-	22.53%-	555,800.00	9,298,900.00	9,995,300.00
	Note 44 : - 12130000 Re-Imbursement								
	Note 45 : - 12140000 Miscellaneous								
141,018,424.67	Office of the Accountant General	150,437,126.45	49,000,000.00	49,000,000.00	101,437,126.45+	207.01%+		60,872,700.00	65,438,100.00
	Abia State University	692,000.00			692,000.00+				
213,500.00	Abia State Library Board		6,000,000.00	6,000,000.00	6,000,000.00-	100.00%-		7,453,800.00	8,013,200.00
	Abia State Health Insurance agency		300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-		372,689,100.00	400,641,100.00
141,231,924.67	Total	151,129,126.45	355,000,000.00	355,000,000.00	203,870,873.55-	57.43%-		441,015,600.00	474,092,400.00
	Note 46 : - 21000000 Employee Compensation								
2,362,172,546.84	Government House	2,979,125,947.39	2,006,670,900.00	3,006,670,900.00	27,544,952.61+	0.92%+	577,910,233.00	592,358,900.00	607,168,000.00
93,925,932.98	Deputy Governor's Office	119,667,422.28	167,752,500.00	167,752,500.00	48,085,077.72+	28.66%+	175,003,761.00	179,379,300.00	183,863,200.00
	State Emergency Management Agency (SEMA)	550,936.96			550,936.96-				
149,079,757.53	Office of the Secretary to the State Gov't	97,062,960.35	432,961,500.00	332,961,500.00	235,898,539.65+	70.85%+	536,859,071.00	550,278,700.00	564,036,100.00
13,340,140.37	Bureau of Political Affairs	11,228,112.90	25,540,300.00	25,540,300.00	14,312,187.10+	56.04%+	29,481,240.00	30,219,400.00	30,974,600.00
10,731,982.01	Bureau of Economic Affairs	12,232,241.50	29,168,100.00	29,168,100.00	16,935,858.50+	58.06%+	30,127,004.00	30,878,800.00	31,650,900.00
9,605,842.00	Exco Secretariat	6,762,401.00	22,648,400.00	22,648,400.00	15,885,999.00+	70.14%+	24,159,268.00	24,764,500.00	25,383,900.00
21,293,994.39	Bureau of Special Services	22,838,697.14	36,254,400.00	36,254,400.00	13,415,702.86+	37.00%+	38,364,471.00	39,324,000.00	40,308,300.00
45,567,402.04	Abia State Liaison Office Lagos	32,015,168.46	54,000,200.00	54,000,200.00	21,985,031.54+	40.71%+	55,184,229.00	56,563,100.00	57,978,400.00
60,468,824.46	Abia State Liaison Office - Abuja	34,125,370.98	196,777,800.00	196,777,800.00	162,652,429.02+	82.66%+	57,086,150.00	58,511,500.00	59,974,800.00
5,549,507.00	Abia State Agency for the Control of AIDS	4,408,079.50	7,459,700.00	7,459,700.00	3,051,620.50+	40.91%+	7,010,679.00	7,187,100.00	7,366,000.00
50,458,100.00	Abia State Infrastructural Dev. Board		50,940,000.00	50,940,000.00	50,940,000.00+	100.00%+	113,400,000.00	116,235,300.00	119,141,600.00
921,627,635.87	Abia State Oil Prod. Areas Dev. Comm-ASOPADEC	524,254,829.17	410,205,200.00	410,205,200.00	114,049,629.17-	27.80%-	410,205,200.00	420,458,800.00	430,969,100.00
	Abia State Mkt. Agency & Quality Mgt. Agency		10,851,100.00	10,851,100.00	10,851,100.00+	100.00%+	30,851,100.00	31,621,900.00	32,413,000.00
16,329,839.36	Abia State Signage & Advertisement Agency	16,164,947.63	14,157,200.00	14,157,200.00	2,007,747.63-	14.18%-	16,330,072.00	16,738,300.00	17,156,100.00
	Public Partnership & Investment promotion		12,480,200.00	12,480,200.00	12,480,200.00+	100.00%+	12,480,000.00	12,792,300.00	13,111,700.00
	Bureau of Public Procu. Due Process Office		13,699,900.00	13,699,900.00	13,699,900.00+	100.00%+	26,916,696.00	27,589,400.00	28,279,600.00
765,783,457.06	Abia State House of Assembly	673,473,228.58	1,071,716,500.00	1,071,716,500.00	398,243,271.42+	37.16%+	1,021,026,263.00	1,035,764,800.00	1,061,658,000.00
	Abia State House of Assembly Service Comm.		109,000,000.00	109,000,000.00	109,000,000.00+	100.00%+	92,000,000.00		
275,158,305.90	Ministry of Information and Culture	246,911,416.99	296,060,200.00	296,060,200.00	49,148,783.01+	16.60%+	371,265,535.00	380,549,600.00	390,063,400.00
291,522,482.84	Broadcasting Corporation of Abia State -Television	639,104,396.57	368,642,300.00	368,642,300.00	270,462,096.57-	73.37%-	369,870,644.00	379,117,600.00	388,594,200.00
79,211,209.47	Abia Printing & Publishing Company	62,204,264.51	89,223,000.00	89,223,000.00	27,018,735.49+	30.28%+	89,578,186.00	91,817,500.00	94,112,700.00
76,568,904.40	Office of the Head of Civil Service	69,655,470.74	72,390,100.00	72,390,100.00	2,734,629.26+	3.78%+	88,168,803.00	90,373,200.00	92,632,500.00
44,453,549.22	Bureau of Training	33,463,927.45	39,163,300.00	39,163,300.00	5,699,372.55+	14.55%+	40,267,910.00	41,274,900.00	42,308,400.00
26,800,857.59	Bureau of Common Services & Service Monitoring	27,226,658.55	34,310,700.00	34,310,700.00	7,084,041.45+	20.65%+	33,324,992.00	34,158,300.00	35,013,000.00
50,450,265.15	Bureau of Service Welfare	53,813,308.94	64,674,700.00	64,674,700.00	10,861,391.06+	16.79%+	63,101,805.00	64,679,600.00	66,296,800.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

Actual 2022		Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Budget 2025	Budget 2026
₦		₦	₦	₦	₦	₦	₦	₦	₦
125,044,981.89	Bureau of Administration	121,932,038.05	139,608,600.00	139,608,600.00	17,676,561.95+	12.66%+	263,627,156.00	270,216,200.00	276,972,400.00
66,526,371.90	Bureau of Establishment and Pensions	67,639,503.73	90,841,500.00	90,841,500.00	23,201,996.27+	25.54%+	93,220,556.00	95,552,100.00	97,939,900.00
	Local Government Staff Pension Board		1,034,800.00	1,034,800.00	1,034,800.00+	100.00%+			
84,759,800.74	Office of the Auditor General (State)	109,877,905.36	143,115,200.00	143,115,200.00	33,237,294.64+	23.22%+	172,846,254.00	177,167,900.00	181,596,500.00
110,074,107.13	Civil Service Commission	84,459,916.32	136,666,300.00	136,666,300.00	52,206,383.68+	38.20%+	170,246,154.00	174,501,700.00	178,864,400.00
187,183,651.57	Abia State Independence Electoral Commission	225,125,597.37	336,124,700.00	336,124,700.00	110,999,102.63+	33.02%+	332,068,304.00	340,370,900.00	348,881,000.00
59,164,280.28	Office of the Auditor General - Local Government	68,538,871.18	84,387,800.00	78,387,800.00	9,848,928.82+	12.56%+	83,814,246.00	85,909,900.00	88,058,500.00
50,285,628.61	Local Government Service Commission	18,104,084.09	44,059,700.00	44,059,700.00	25,955,615.91+	58.91%+	43,830,900.00	44,926,800.00	46,050,400.00
614,602.00	Ministry of Boundary Matters & Conflict Resolution	2,060,861.00	12,034,800.00	8,534,800.00	6,473,939.00+	75.85%+			
	Ministry of Special Duties (Estab & Tra)		6,868,000.00						
	Ministry of Inter State Affairs		21,051,500.00						
24,235,600.44	Homeland Security	48,285,614.71	25,153,700.00	25,153,700.00	23,131,914.71-	91.96%-	16,549,979.00	16,964,900.00	17,388,700.00
616,241,631.90	Ministry of Agriculture	556,185,456.26	803,078,000.00	799,578,000.00	243,392,543.74+	30.44%+	749,956,673.00	768,706,800.00	787,925,100.00
364,807,724.01	Abia State Agric Devt Programme (AADP)	355,597,621.68	526,858,200.00	526,858,200.00	171,260,578.32+	32.51%+	532,101,976.00	545,405,400.00	559,040,500.00
2,750,000.00	Abia Golden Chicken Ogwe	1,000,000.00			1,000,000.00-				
3,300,000.00	Small Holders Oil Palm	2,250,000.00		3,500,000.00	1,250,000.00+	35.71%+	3,500,000.00	3,587,100.00	3,677,100.00
84,935,612.39	Ministry of Finance	384,362,218.37	239,196,700.00	239,196,700.00	145,165,518.37-	60.69%-	281,567,966.00	288,606,400.00	295,822,600.00
369,406,745.71	Office of the Accountant General	38,309,229.93	187,111,600.00	187,111,600.00	148,802,370.07+	79.53%+	228,400,863.00	234,111,600.00	239,963,000.00
207,991,662.00	Board of Internal Revenue	194,271,774.42	304,625,400.00	304,625,400.00	110,353,625.58+	36.23%+	304,497,952.00	312,110,400.00	319,912,500.00
256,538,495.64	Ministry of Trade Commerce & Industry	344,154,006.14	389,102,000.00	439,102,000.00	94,947,993.86+	21.62%+	561,945,375.00	575,995,000.00	590,394,900.00
86,542,625.99	Ministry of Science & Technology	81,740,928.03	87,375,600.00	87,375,600.00	5,634,671.97+	6.45%+	150,445,557.00	154,208,700.00	158,063,400.00
60,690,416.17	Ministry of Transport	67,269,863.03	88,055,100.00	88,055,100.00	20,785,236.97+	23.60%+	116,056,540.00	118,956,900.00	121,931,600.00
	Abia State Passenger Insurance Manifest Scheme	8,960,207.75	18,000,000.00	18,000,000.00	9,039,792.25+	50.22%+	107,088,000.00	109,764,800.00	112,509,100.00
	Abia Transport Corporation (Abia Line Network)	63,467,288.00	139,195,700.00	109,195,700.00	45,728,412.00+	41.88%+	147,154,526.00	150,835,300.00	154,607,200.00
90,500,000.00	Traffic and Indicipline Mgt. Agency of Abia	111,354,856.13	142,000,000.00	142,000,000.00	30,645,143.87+	21.58%+	330,246,000.00	338,501,800.00	346,964,000.00
30,287,184.33	Abia State Fire Service	38,794,366.10	67,247,100.00	67,247,100.00	28,452,733.90+	42.31%+	99,566,851.00	102,055,300.00	104,607,700.00
83,191,346.56	Ministry of Petroleum and Solid Minerals	93,173,029.28	110,268,000.00	110,268,000.00	17,094,970.72+	15.50%+	126,072,273.00	129,223,400.00	132,455,100.00
18,064,998.92	Metallurgical Complex	14,287,647.36	23,814,000.00	23,814,000.00	9,526,352.64+	40.00%+	23,814,000.00	24,409,400.00	25,020,400.00
149,315,169.73	Ministry of Works	183,705,179.66	221,022,800.00	221,022,800.00	37,317,620.34+	16.88%+	233,355,848.00	239,189,600.00	245,169,200.00
	Abia State Road Maintenance Agency (ABROMA)		18,950,800.00	18,950,800.00	18,950,800.00+	100.00%+	18,950,800.00	19,423,900.00	19,910,100.00
41,868,931.20	Ministry of Culture and Tourism	41,738,074.69	56,019,400.00	56,019,400.00	14,281,325.31+	25.49%+			
54,567,095.14	Abia State Council for Arts and Culture	46,286,836.93	72,437,100.00	72,437,100.00	26,150,263.07+	36.10%+	91,324,465.00	93,608,600.00	95,948,400.00
8,334,116.00	Tourism Board	8,240,337.00	9,938,700.00	9,938,700.00	1,698,363.00+	17.09%+	122,339,303.00	125,397,400.00	128,532,000.00
1,134,469.00	Ministry of Budget								
174,021,905.94	Abia State Planning Commission	199,586,099.39	253,983,300.00	253,983,300.00	54,397,200.61+	21.42%+	311,741,063.00	319,534,200.00	327,522,100.00
93,103,099.46	Abia State Bureau of Statistics	90,741,139.35	116,710,900.00	116,710,900.00	25,969,760.65+	22.25%+	140,850,617.00	144,371,000.00	147,978,700.00
	Abia Community and Social Dev. Project Agency		67,026,400.00	67,026,400.00	67,026,400.00+	100.00%+	179,044,950.00	183,521,000.00	188,109,200.00
152,342,510.64	Min. of Public Utility and Water Resources	191,553,605.25	201,669,800.00	201,669,800.00	10,116,194.75+	5.02%+	105,504,442.00	108,141,500.00	110,846,200.00
86,401,803.90	Abia State Water Board	87,410,296.48	127,396,100.00	127,396,100.00	39,985,803.52+	31.39%+	136,019,786.00	139,419,100.00	142,904,300.00
19,750,016.81	AB- RUWATSA	19,138,042.30	23,443,000.00	23,443,000.00	4,304,957.70+	18.36%+	23,441,739.00	24,026,600.00	24,628,100.00
115,490,504.30	Ministry of Housing	121,771,536.33	178,833,200.00	178,833,200.00	57,061,663.67+	31.91%+			
43,276,129.78	Umuahia Capital Development Authority -UCDA	60,266,619.72	64,766,100.00	64,766,100.00	4,499,480.28+	6.95%+	73,031,888.00	74,858,300.00	76,728,700.00
42,524,492.20	Abia State Housing & Prop Dev. Corporation	42,570,353.82	125,877,600.00	125,877,600.00	83,307,246.18+	66.18%+	153,863,167.00	157,709,500.00	161,651,900.00
212,316,719.12	Min. of Poverty Reductn Co-op. & Rural Dev.	230,349,966.54	275,087,800.00	275,087,800.00	44,737,833.46+	16.26%+			
274,821,109.91	Ministry of Lands and Housing	267,403,608.48	315,697,600.00	315,697,600.00	48,293,991.52+	15.30%+	449,871,733.00	461,116,600.00	472,643,700.00
87,606,083.95	Abia State Estate Development Agency	82,951,521.67	74,535,400.00	74,535,400.00	8,416,121.67-	11.29%-	76,435,895.00	78,345,800.00	80,305,000.00
	Ministry of Physical Planning Urban Renewal						28,542,448.00	29,255,700.00	29,986,800.00
10,412,129.00	Open Spaces Agency	14,889,900.76	15,861,900.00	15,861,900.00	971,999.24+	6.13%+	25,296,809.00	25,929,200.00	26,577,400.00
76,692,833.94	Ministry of Industry	59,760,499.24	93,434,600.00	93,434,600.00	33,674,100.76+	36.04%+			
39,572,780.21	Ministry of Digital Economy & SMEs	48,176,566.14	51,264,100.00	51,264,100.00	3,087,533.86+	6.02%+	88,988,639.00	91,212,500.00	93,492,200.00
123,786,506.61	Judicial Service Commission	128,929,353.88	117,203,100.00	140,203,100.00	11,273,746.12+	8.04%+	142,956,321.00	146,529,600.00	150,193,500.00
710,105,204.15	Ministry of Justice	1,043,405,469.12	935,859,400.00	935,859,400.00	107,546,069.12-	11.49%-	1,000,202,301.00	1,025,208,700.00	1,050,837,900.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

Actual 2022		Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Budget 2025	Budget 2026
₦		₦	₦	₦	₦	₦	₦	₦	₦
18,281,925.51	Abia State Law Review and Reform Commission	6,053,580.50	34,095,900.00	34,095,900.00	28,042,319.50+	82.25%+	37,878,107.00	38,825,800.00	39,795,800.00
1,695,767,775.94	Judiciary - High Court	1,602,508,592.84	2,291,031,800.00	2,251,031,800.00	648,523,207.16+	28.81%+	2,210,813,511.00	2,266,081,900.00	2,322,734,900.00
1,622,300,641.51	Judiciary - Customary Court of Appeal	2,375,133,123.04	1,849,918,500.00	1,849,918,500.00	525,214,623.04-	28.39%-	1,452,940,673.00	1,489,265,300.00	1,526,497,000.00
85,066,117.03	Ministry of Youth Development	109,475,622.10	20,724,100.00	100,724,100.00	8,751,522.10-	8.69%-	213,293,314.00	218,626,500.00	224,091,200.00
108,616,379.54	Ministry of Women Affairs & Poverty Alleviation	179,282,164.00	239,302,500.00	209,302,500.00	30,020,336.00+	14.34%+	548,848,186.00	562,567,900.00	576,631,600.00
1,107,055,612.14	Ministry of Education	993,637,203.28	1,660,189,500.00	1,560,189,500.00	566,552,296.72+	36.31%+	1,004,964,075.00	1,030,087,800.00	1,055,839,500.00
223,232,971.10	Abia State Universal Basic Education Board		382,925,600.00	382,925,600.00	382,925,600.00+	100.00%+	455,251,912.00	443,350,600.00	454,434,700.00
60,740,043.77	Abia State Library Board	69,924,462.51	89,929,200.00	89,929,200.00	20,004,737.49+	22.24%+	131,472,855.00	134,759,900.00	138,129,700.00
	Agency for Mass Lit. Adult & Non-Formal Edu		2,191,900.00	2,191,900.00	2,191,900.00+	100.00%+	2,191,395.00	2,246,200.00	2,302,600.00
1,450,875,375.00	Abia State Polytechnic	1,141,319,638.07	1,331,380,500.00	1,331,380,500.00	190,060,861.93+	14.28%+	1,470,779,155.00	1,507,548,700.00	1,545,236,700.00
256,389,393.02	Abia State College of Education (Technical)	59,265,157.55	381,106,900.00	381,106,900.00	321,841,742.45+	84.45%+	433,346,525.00	444,181,200.00	455,285,700.00
775,000,000.00	Abia State University	844,021,032.42	3,415,750,300.00	3,315,750,300.00	2,471,729,267.58+	74.55%+	3,691,998,640.00	3,784,300,000.00	3,878,907,300.00
1,779,614,050.96	Secondary Education Management Board (SEMB)	1,548,698,872.29	1,715,142,900.00	1,540,142,900.00	8,555,972.29-	0.56%-	2,768,401,792.00	2,837,611,000.00	2,908,552,200.00
	Scholarship Board		7,555,700.00	7,555,700.00	7,555,700.00+	100.00%+	7,555,700.00	7,743,300.00	7,936,500.00
	Abia State Continuing Training BOA		3,138,000.00	3,138,000.00	3,138,000.00+	100.00%+	5,683,932.00	5,827,200.00	5,971,400.00
2,202,198,995.22	Ministry of Health	1,616,182,750.38	1,141,445,300.00	1,961,945,300.00	345,762,549.62+	17.62%+	3,393,076,608.00	3,477,905,000.00	3,564,853,300.00
3,245,014,925.08	Abia State University Teaching Hospital Aba	1,014,545,304.78	1,752,977,300.00	1,452,977,300.00	438,431,995.22+	30.17%+	1,727,144,711.00	1,770,323,000.00	1,814,582,300.00
390,568,747.00	Abia State Col.of Health Science & Mgt Technology	196,325,275.76	422,510,300.00	407,510,300.00	211,185,024.24+	51.82%+	450,896,786.00	462,167,000.00	473,721,600.00
124,206,210.90	Abia Specialist Hosp & Diagnostic Centre Umu	130,641,687.04	192,655,400.00	192,655,400.00	62,013,712.96+	32.19%+	192,655,400.00	197,470,700.00	202,407,200.00
591,928,731.27	Abia State hospital Management Board	571,879,409.00	1,509,680,700.00	1,209,680,700.00	637,801,291.00+	52.72%+	1,752,977,300.00	1,796,802,900.00	1,841,721,300.00
207,554,765.01	Ministry of Environment & Urban Renewal	190,616,931.48	275,818,700.00	275,818,700.00	85,201,768.52+	30.89%+	258,389,318.00	264,851,200.00	271,473,000.00
175,212,453.22	Abia State Environmental Protection Agency (ASEPA)	171,303,249.87	224,965,200.00	224,965,200.00	53,661,950.13+	23.85%+	230,015,144.00	235,764,900.00	241,658,100.00
63,883,398.16	Ministry of Sports	72,766,534.65	84,816,200.00	84,816,200.00	12,049,665.35+	14.21%+			
849,304,449.00	Eyimba Football Club	345,496,177.24	409,775,500.00	409,775,500.00	64,279,322.76+	15.69%+	415,200,000.00	425,579,800.00	436,219,600.00
372,000,000.00	Abia Warriors Football Club	402,500,000.00	400,000,000.00	400,000,000.00	2,500,000.00-	0.63%-	458,200,000.00	469,655,400.00	481,397,300.00
169,448,256.00	Abia Comets	168,844,816.00	180,300,100.00	180,300,100.00	11,455,284.00+	6.35%+	180,300,100.00	184,807,900.00	189,428,500.00
171,638,635.00	Abia State Sports Council	203,414,401.43	301,977,000.00	243,721,500.00	40,307,098.57+	16.54%+	301,977,000.00	309,526,800.00	317,265,100.00
11,000,000.00	Youths Sports Federation of Nigeria (YSFON)	11,700,000.00	16,056,400.00	16,056,400.00	4,356,400.00+	27.13%+	15,864,000.00	16,260,500.00	16,667,400.00
56,000,000.00	Abia Angels F.C.	80,071,467.37	120,000,000.00	120,000,000.00	39,928,532.63+	33.27%+	120,000,000.00	123,000,000.00	126,074,500.00
115,081,580.48	Ministry of Local Govt & Chieftancy Affairs	118,592,019.29	149,634,100.00	149,634,100.00	31,042,080.71+	20.75%+	133,810,061.00	137,154,900.00	140,583,600.00
	Ministry of Strategy & Social Development		24,213,600.00						
94,691,375.80	Ministry of Joint Projects	12,604,597.60	36,038,300.00	36,038,300.00	23,433,702.40+	65.02%+			
	Ministry of Post - Basic Education		279,775,600.00	179,775,600.00	179,775,600.00+	100.00%+			
28,893,354,423.31	Total	25,973,171,749.12	34,373,445,400.00	34,814,602,000.00	8,841,430,250.88+	25.40%+	36,843,686,960.00	37,636,407,400.00	38,577,320,200.00
	Note 47 - 22000000 Overhead Costs								
11,349,165,842.00	Government House	17,861,050,970.36	8,507,378,000.00	7,507,378,000.00	10,353,672,970.36-	137.91%-	10,707,034,540.00	10,974,711,800.00	11,249,080,000.00
253,800,000.00	Deputy Governor's Office	385,537,600.00	543,952,900.00	543,952,900.00	158,415,300.00+	29.12%+	598,676,500.00	613,643,500.00	628,984,300.00
1,700,000.00	State Emergency Management Agency (SEMA)	1,249,700.00	7,949,800.00	11,949,800.00	10,700,100.00+	89.54%+	11,800,000.00	12,093,800.00	12,395,000.00
167,775,000.00	Office of the Secretary to the State Govt	137,048,200.00	190,152,600.00	209,652,600.00	72,604,400.00+	34.63%+	324,750,100.00	332,867,200.00	341,186,200.00
29,600,000.00	Bureau of Political Affairs	23,576,416.84	30,672,200.00	67,172,200.00	43,595,783.16+	64.90%+	67,400,000.00	69,085,400.00	70,812,700.00
200,000.00	Bureau of Economic Affairs	1,249,700.00	4,152,400.00	4,152,400.00	2,902,700.00+	69.90%+	5,403,300.00	5,536,800.00	5,672,400.00
200,000.00	Exco Secretariat	249,700.00	6,851,300.00	6,851,300.00	6,601,600.00+	96.36%+	6,851,100.00	7,020,700.00	7,193,500.00
12,200,000.00	Bureau of Special Services	2,349,248.38	21,523,000.00	21,523,000.00	19,173,751.62+	89.08%+	43,870,000.00	44,968,700.00	46,094,600.00
18,200,500.00	Abia State Liaison Office Lagos	1,124,500.00	26,255,400.00	26,255,400.00	25,130,900.00+	95.72%+	44,800,000.00	45,923,300.00	47,071,900.00
81,293,200.00	Abia State Liaison Office - Abuja	11,050,000.00	48,604,900.00	48,604,900.00	37,554,900.00+	77.27%+	43,050,000.00	44,127,500.00	45,229,500.00
5,450,000.00	Abia State Agency for the Control of AIDS	8,690,000.00	18,002,500.00	18,002,500.00	9,312,500.00+	51.73%+	45,650,000.00	46,791,400.00	47,959,400.00
200,000.00	Abia State Pension Board	150,000.00	3,849,200.00	3,849,200.00	3,699,200.00+	96.10%+	3,809,200.00	3,902,800.00	3,998,800.00
25,000,000.00	Muslim Pilgrim Welfare Board		40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	42,000,000.00	43,050,400.00	44,127,200.00
	Christian Pilgrim Welfare Board		90,000,000.00	140,000,000.00	140,000,000.00+	100.00%+	135,000,000.00	138,374,600.00	141,834,200.00
25,995,289.26	Abia State Infrastructural Dev. Board	2,072,600.00	31,751,500.00	31,751,500.00	29,678,900.00+	93.47%+	34,935,800.00	35,809,400.00	36,705,000.00
182,692,135.83	Abia State Oil Prod. Areas Dev. Comm-ASOPADEC	64,086,952.01	78,002,300.00	78,002,300.00	13,915,347.99+	17.84%+	85,434,141.00	87,571,000.00	89,762,800.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

Actual 2022		Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Budget 2025	Budget 2026
₦		₦	₦	₦	₦	₦	₦	₦	₦
1,450,000.00	Abia State Mkt Agency & Quality Mgt Agency		6,704,600.00	6,704,600.00	6,704,600.00+	100.00%+	31,903,300.00	32,696,600.00	33,512,800.00
	Abia State Rural Infrastructural Dev Initiative		8,006,100.00	8,006,100.00	8,006,100.00+	100.00%+			
	Abia State Signage & Advertisement Agency	24,874,120.19	6,852,200.00	6,852,200.00	18,021,920.19-	263.01%-	7,200,000.00	7,381,700.00	7,566,500.00
2,700,000.00	Abia State Public Partnership & Investment Promotion	2,833,000.00	15,799,600.00	15,799,600.00	12,966,600.00+	82.07%+	28,800,000.00	29,516,800.00	30,251,500.00
	Abia State Bureau of Public Procurement (Due Process Office)	5,467,700.00	10,821,000.00	10,821,000.00	5,353,300.00+	49.47%+	57,050,000.00	58,475,800.00	59,936,700.00
1,807,600,000.00	Abia State House of Assembly	1,264,091,202.36	2,996,602,700.00	2,996,602,700.00	1,732,511,497.64+	57.82%+	2,911,640,800.00	2,840,883,800.00	2,911,903,500.00
	Abia State House of Assembly Service Comm.		9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	15,000,000.00		
78,353,881.00	Ministry of Information and Culture	15,049,000.00	10,253,200.00	10,253,200.00	4,795,800.00-	46.77%-	21,256,600.00	21,785,400.00	22,326,800.00
200,000.00	Broadcasting Corporation of Abia State -Television	89,416,192.40	188,858,300.00	188,858,300.00	99,442,107.60+	52.65%+	201,100,510.00	200,999,500.00	206,024,600.00
200,000.00	Government Printing Press	1,929,000.00	4,501,800.00	4,501,800.00	2,572,800.00+	57.15%+	4,151,800.00	4,255,800.00	4,361,400.00
	Abia Printing & Publishing Company		3,701,300.00	3,701,300.00	3,701,300.00+	100.00%+	90,179,988.00	92,435,800.00	94,747,800.00
	Abia Orientation Agency	27,158,700.00	6,902,600.00	44,902,600.00	17,743,900.00+	39.52%+	48,142,000.00	49,347,000.00	50,581,000.00
26,400,000.00	Office of the Head of Civil Service	61,349,100.00	74,683,100.00	74,683,100.00	13,334,000.00+	17.85%+	65,280,000.00	66,910,600.00	68,579,700.00
200,000.00	Bureau of Training	1,348,950.00	9,803,100.00	9,803,100.00	8,454,150.00+	86.24%+	9,357,508.00	9,590,700.00	9,829,700.00
500,000.00	Bureau of Common Services & Service Monitoring	1,699,700.00	8,203,000.00	8,203,000.00	6,503,300.00+	79.28%+	7,970,214.00	8,168,100.00	8,372,100.00
200,000.00	Bureau of Service Welfare	4,435,500.00	7,350,400.00	7,350,400.00	2,914,900.00+	39.66%+	7,671,213.00	7,863,100.00	8,058,800.00
3,279,500.00	Bureau of Administration	2,355,500.00	8,254,300.00	8,254,300.00	5,898,800.00+	71.46%+	8,248,600.00	8,454,900.00	8,665,000.00
1,025,000.00	Bureau of Establishment and Pensions	1,162,150.00	10,304,900.00	10,304,900.00	9,142,750.00+	88.72%+	10,305,200.00	10,562,000.00	10,823,600.00
	Local Government Staff Pension Board	249,700.00	8,204,000.00	8,204,000.00	7,954,300.00+	96.96%+	8,545,780.00	8,756,600.00	8,978,600.00
3,269,800.00	Office of the Auditor General (State)	4,466,300.00	17,307,600.00	17,307,600.00	12,841,300.00+	74.19%+	72,677,600.00	74,493,800.00	76,355,800.00
3,200,000.00	Civil Service Commission	4,141,700.00	17,652,000.00	17,652,000.00	13,510,300.00+	76.54%+	25,745,500.00	26,390,100.00	27,046,800.00
1,200,000.00	Abia State Independence Electoral Commission	899,700.00	11,273,300.00	11,273,300.00	10,373,600.00+	92.02%+	11,083,170.00	11,358,900.00	11,643,500.00
200,000.00	Office of the Auditor General - Local Government	1,654,700.00	19,476,200.00	15,476,200.00	13,821,500.00+	89.31%+	32,916,472.00	33,736,300.00	34,581,200.00
200,000.00	Local Government Service Commission	1,099,400.00	6,622,800.00	6,622,800.00	5,523,400.00+	83.40%+	6,488,830.00	6,655,400.00	6,821,000.00
200,000.00	Ministry of Boundry Matters & Conflict Resolution	200,000.00	15,702,000.00	9,202,000.00	9,002,000.00+	97.83%+			
	Ministry of Special Duties (Establishment & Training)		5,010,700.00						
	Ministry of Interstate		4,100,900.00						
97,200,000.00	Home Land Security	680,238,683.00	1,032,054,000.00	532,054,000.00	148,184,683.00-	27.85%-	510,000,000.00	522,753,700.00	535,820,800.00
200,000.00	Ministry of Agriculture	449,700.00	18,900,100.00	18,900,100.00	18,450,400.00+	97.62%+	18,750,140.00	19,217,800.00	19,697,000.00
1,135.50	Abia State Agric Devt Programme (AADP)	8,406,617.70	9,652,900.00	9,652,900.00	1,246,282.30+	12.91%+	9,502,900.00	9,742,000.00	9,983,200.00
	Abia Golden Chicken Ogwe		2,800,700.00	2,800,700.00	2,800,700.00+	100.00%+	2,800,700.00	2,868,100.00	2,940,100.00
42,036,500.00	Ministry of Finance	28,050,045.00	38,653,200.00	38,653,200.00	10,603,155.00+	27.43%+	53,352,300.00	54,683,500.00	56,049,600.00
1,530,048,369.72	Office of the Accountant General	614,443,076.72	898,903,900.00	898,903,900.00	284,460,823.28+	31.65%+	714,950,500.00	732,822,700.00	751,137,400.00
84,036,645.00	Board of Internal Revenue	127,849,161.00	170,300,100.00	170,300,100.00	42,450,939.00+	24.93%+	556,000,000.00	569,900,500.00	584,144,000.00
200,000.00	Abia State Gaming Commission	1,650,100.00	4,150,000.00	4,150,000.00	2,499,900.00+	60.24%+	11,319,800.00	11,603,900.00	11,893,200.00
10,992,520.00	Ministry of Trade Commerce and Industry	2,099,700.00	9,753,800.00	9,753,800.00	7,654,100.00+	78.47%+	18,613,200.00	19,078,000.00	19,553,300.00
1,060,000.00	Ministry of Science & Technology	3,067,599.00	11,051,500.00	11,051,500.00	7,983,901.00+	72.24%+	11,051,500.00	11,325,600.00	11,606,500.00
1,300,800.00	Ministry of Transport	1,259,700.00	15,293,000.00	15,293,000.00	14,033,300.00+	91.76%+	24,887,300.00	25,506,600.00	26,146,600.00
	Abia State Passenger Insurance Manifest Scheme		15,201,800.00	15,201,800.00	15,201,800.00+	100.00%+	33,200,000.00	34,026,900.00	34,876,700.00
	Abia Transport Corporation (Abia Line Network)	747,915.00	15,803,200.00	15,803,200.00	15,055,285.00+	95.27%+	15,556,356.00	15,944,900.00	16,342,200.00
200,000.00	Abia State Transport Loan Scheme	23,915,263.39	3,702,300.00	3,702,300.00	20,212,963.39-	545.96%-			
	Abia State Traffic and Ind. Management Agency	2,376,113.60	5,150,000.00	5,150,000.00	2,773,886.40+	53.86%+	38,650,000.00	39,613,700.00	40,605,100.00
2,000,000.00	Abia State Fire Services	1,314,907.96	9,002,300.00	9,002,300.00	7,687,392.04+	85.39%+	29,030,000.00	29,754,000.00	30,494,600.00
914,644.00	Ministry of Petroleum and Solid Minerals	13,605,000.00	14,606,300.00	14,606,300.00	1,001,300.00+	6.86%+	17,878,471.00	18,326,000.00	18,782,200.00
	Metallurgical Complex		3,761,000.00	3,761,000.00	3,761,000.00+	100.00%+	3,761,000.00	3,851,500.00	3,945,100.00
200,000.00	Ministry of Works	7,200,000.00	30,231,700.00	30,231,700.00	23,031,700.00+	76.18%+	33,324,287.00	34,155,000.00	35,010,800.00
	Abia State Road Maintenance Agency (ABROMA)		7,002,300.00	7,002,300.00	7,002,300.00+	100.00%+	7,002,300.00	7,174,100.00	7,350,600.00
200,000.00	Ministry of Culture and Tourism		11,003,500.00	11,003,500.00	11,003,500.00+	100.00%+			
1,532,997.12	Abia State Council for Arts and Culture		7,830,600.00	7,830,600.00	7,830,600.00+	100.00%+	8,026,432.00	8,228,100.00	8,434,600.00
	Tourism Board		1,551,000.00	1,551,000.00	1,551,000.00+	100.00%+	10,460,000.00	10,721,500.00	10,990,300.00
	Ministry of Budget	1,980,800.00			1,980,800.00-				
4,200,000.00	Abia State Planning Commission	11,101,000.00	80,303,700.00	80,303,700.00	69,202,700.00+	86.18%+	80,303,700.00	82,313,300.00	84,369,600.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

Actual 2022		Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Budget 2025	Budget 2026
₦		₦	₦	₦	₦	₦	₦	₦	₦
3,140,000.00	Abia State Bureau of Statistics	307,700.00	13,854,600.00	13,854,600.00	13,546,900.00+	97.78%+	20,322,418.00	20,829,800.00	21,351,900.00
	Abia Community and Social Dev. Project Agency		16,802,100.00	16,802,100.00	16,802,100.00+	100.00%+	83,421,800.00	85,507,500.00	87,643,200.00
200,000.00	Min. of Public Utility and Water Resources	9,521,727.60	36,007,100.00	36,007,100.00	26,485,372.40+	73.56%+	82,550,000.00	84,613,500.00	86,727,400.00
200,000.00	Abia State Water Board	600,000.00	10,204,100.00	10,204,100.00	9,604,100.00+	94.12%+	58,850,100.00	60,322,900.00	61,829,400.00
200,000.00	AB- RUWATSA	249,700.00	3,804,400.00	3,804,400.00	3,554,700.00+	93.44%+	3,754,300.00	3,845,200.00	3,937,600.00
	Social Safety Net Programme						20,000,000.00	20,500,600.00	21,014,200.00
26,700,000.00	Ministry of Housing	13,400,000.00	30,009,400.00	130,009,400.00	116,609,400.00+	89.69%+			
7,200,000.00	Abia State Housing & Prop Dev. Corporation	1,249,700.00	15,833,400.00	15,833,400.00	14,583,700.00+	92.11%+	14,985,800.00	15,360,300.00	15,744,300.00
	Umuahia Capital Development Authority -UCDA	15,246,445.80	25,592,900.00	25,592,900.00	10,346,454.20+	40.43%+	35,557,975.00	36,444,500.00	37,355,700.00
800,000.00	Min.of Poverty Reductn Co-op. & Rural Dev.		9,900,300.00	9,900,300.00	9,900,300.00+	100.00%+			
200,000.00	Ministry of Lands and Housing	19,500,000.00	26,855,700.00	26,855,700.00	7,355,700.00+	27.39%+	382,619,220.00	392,183,800.00	401,990,300.00
33,510,408.56	Abia State Estate Development Agency	20,412,682.14	40,702,300.00	40,702,300.00	20,289,617.86+	49.85%+	36,801,200.00	37,721,600.00	38,666,200.00
	Ministry of Physical Planning Urban Renewal	249,700.00			249,700.00-		20,050,000.00	20,550,000.00	21,063,600.00
200,000.00	Open Spaces Agency	350,000.00	2,846,600.00	2,846,600.00	2,496,600.00+	87.70%+	10,800,000.00	11,069,600.00	11,345,600.00
110,200,000.00	Ministry of Industry	150,000.00	9,837,900.00	9,837,900.00	9,687,900.00+	98.48%+			
4,158,665.00	Ministry of Digital Economy & SMEs	1,640,000.00	23,813,700.00	23,813,700.00	22,173,700.00+	93.11%+	23,828,000.00	24,421,600.00	25,033,700.00
25,610,000.00	Judicial Service Commission	18,077,000.00	15,255,800.00	23,255,600.00	5,178,600.00+	22.27%+	27,301,100.00	27,984,300.00	28,681,600.00
107,200,000.00	Ministry of Justice	193,000,000.00	131,004,700.00	231,004,700.00	38,004,700.00+	16.45%+	670,743,200.00	687,512,700.00	704,702,200.00
200,000.00	Abia State Law Review and Reform Commission	1,120,000.00	3,702,200.00	3,702,200.00	2,582,200.00+	69.75%+	3,760,796.00	3,852,700.00	3,945,300.00
	Abia State Multi-Door Court House		36,603,800.00	36,603,800.00	36,603,800.00+	100.00%+	36,603,800.00	37,522,100.00	38,464,100.00
149,320,847.00	Judiciary - High Court	170,794,581.00	240,850,000.00	240,850,000.00	70,055,419.00+	29.09%+	240,850,500.00	246,869,700.00	253,039,700.00
20,663,341.12	Judiciary - Customary Court of Appeal	44,810,420.00	93,003,600.00	93,003,600.00	48,193,180.00+	51.82%+	135,201,000.00	138,580,200.00	142,043,500.00
13,200,000.00	Ministry of Youth Development	2,864,270.00	32,703,400.00	32,703,400.00	29,839,130.00+	91.24%+	25,846,941.00	26,492,300.00	27,156,200.00
38,980,000.00	Ministry of Women Affairs & Poverty Alleviation	66,230,500.00	131,807,600.00	131,807,600.00	65,577,100.00+	49.75%+	163,203,600.00	167,284,700.00	171,464,600.00
	Skill Acquisition Centre		3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	3,500,000.00	3,587,100.00	3,677,100.00
200,000.00	Ministry of Education	12,600,100.00	27,963,900.00	27,963,900.00	15,363,800.00+	54.94%+	44,764,800.00	45,883,900.00	47,025,400.00
	Abia State Universal Basic Education Board	40,981,689.62	20,408,100.00	120,408,100.00	79,426,410.38+	65.96%+	119,181,045.00	122,161,200.00	125,214,800.00
2,032,325.00	Abia State Library Board	2,056,110.00	10,559,400.00	10,559,400.00	8,503,290.00+	80.53%+	11,159,400.00	11,435,000.00	11,721,900.00
18,000,000.00	Agency for Mass Lit. Adult & Non-Formal Edu	1,595,603.30	29,952,000.00	29,952,000.00	28,356,396.70+	94.67%+	25,902,000.00	26,549,800.00	27,211,300.00
509,458,648.21	Abia State Polytechnic	234,908,328.83	452,002,400.00	561,502,400.00	326,594,071.17+	58.16%+	401,252,400.00	411,285,200.00	421,571,200.00
111,168,773.48	Abia State College of Education (Technical)	131,919,081.76	41,662,400.00	41,662,400.00	90,256,681.76-	216.64%-	53,095,895.00	54,420,600.00	55,782,000.00
	Abia State University	679,194,248.58	1,409,500,700.00	1,409,500,700.00	730,306,451.42+	51.81%+	1,208,847,516.00	1,239,073,100.00	1,270,047,000.00
	Secondary Education Management Board (SEMB)	28,211,049.57	85,883,600.00	60,883,600.00	32,672,550.43+	53.66%+	81,286,160.00	83,316,000.00	85,399,100.00
	Scholarship Board		10,003,600.00	10,003,600.00	10,003,600.00+	100.00%+	10,003,900.00	10,248,800.00	10,504,400.00
61,393,000.00	Examination Development Center	42,401,000.00	72,102,000.00	72,102,000.00	29,701,000.00+	41.19%+	62,102,000.00	63,651,700.00	65,241,500.00
	E-Library	93,025.00	9,505,400.00	9,505,400.00	9,412,375.00+	99.02%+			
	Aiba State Education for Employment Agency		10,003,500.00	10,003,500.00	10,003,500.00+	100.00%+	10,003,800.00	10,248,600.00	10,504,200.00
	Aiba State Continuing Teachers Training	1,200,000.00	10,402,100.00	5,402,100.00	4,202,100.00+	77.79%+	9,178,136.00	9,409,400.00	9,644,600.00
	Aiba State Education Support		25,919,500.00	25,919,500.00	25,919,500.00+	100.00%+	25,869,400.00	26,512,600.00	27,175,300.00
5,200,000.00	Ministry of Health	1,424,650.00	38,305,100.00	38,305,100.00	36,880,450.00+	96.28%+	33,155,300.00	33,983,200.00	34,830,800.00
	Abia State Primary Health Care Dev. Agency		21,752,600.00	21,752,600.00	21,752,600.00+	100.00%+	22,294,300.00	22,851,300.00	23,408,000.00
51,865,745.05	Abia State University Teaching Hospital Aba	113,404,425.14	188,307,400.00	188,307,400.00	74,902,974.86+	39.78%+	164,307,700.00	168,413,300.00	172,621,000.00
74,131,638.98	Abia State College of Health Science & Technology	39,323,748.80	85,115,900.00	100,115,900.00	60,792,151.20+	60.72%+	77,116,200.00	79,041,500.00	81,013,900.00
54,430,996.00	Abia Specialist Hosp & Diagnostic Centre Umu	11,256,879.00	41,043,100.00	41,043,100.00	29,786,221.00+	72.57%+	40,986,998.00	42,010,800.00	43,058,900.00
	Hospital Management Board		27,407,000.00	27,407,000.00	27,407,000.00+	100.00%+	27,407,300.00	28,086,500.00	28,789,900.00
	Abia State Health Insurance Agency	249,700.00	10,401,100.00	10,401,100.00	10,151,400.00+	97.60%+	10,402,100.00	10,660,300.00	10,926,700.00
17,656,330.00	Ministry of Environment & Urban Renewal	60,762,179.00	41,201,700.00	41,201,700.00	19,560,479.00-	47.47%-	53,625,382.00	54,963,300.00	56,336,500.00
14,500,000.00	Abia State Environmental Protection Agency (ASEPA)	1,445,700.00	20,300,000.00	20,300,000.00	18,854,300.00+	92.88%+	20,295,500.00	20,804,000.00	21,323,800.00
550,000.00	Ministry of Sports	3,584,500.00	9,632,700.00	9,632,700.00	6,048,200.00+	62.79%+			
306,472,635.40	Eyimba Football Club	350,957,074.51	617,293,900.00	617,293,900.00	266,336,825.49+	43.15%+	617,293,900.00	632,728,500.00	648,544,000.00
	Abia Warriors Football Club	61,718,000.00	160,001,200.00	160,001,200.00	98,283,200.00+	61.43%+	140,001,500.00	143,498,500.00	147,085,400.00
	Abia Comets	42,231,376.00	83,300,200.00	83,300,200.00	41,068,824.00+	49.30%+	79,600,000.00	81,590,700.00	83,630,400.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

Actual 2022		Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Budget 2025	Budget 2026
₦		₦	₦	₦	₦	₦	₦	₦	₦
	Abia State Sports Council	5,600,000.00	12,803,100.00	12,803,100.00	7,203,100.00+	56.26%+	20,000,055.00	13,121,400.00	13,451,400.00
	Youths Sports Federation of Nigeria (YSFON)	400,000.00	6,524,700.00	6,524,700.00	6,124,700.00+	93.87%+	6,717,100.00	6,884,600.00	7,056,300.00
	Abia Angels FC	23,046,000.00	21,302,500.00	21,302,500.00	1,743,500.00-	8.18%-	21,302,800.00	21,834,500.00	22,379,400.00
2,735,764.00	Ministry of Local Govt & Chieftancy Affairs	3,436,600.00	21,102,100.00	21,102,100.00	17,665,500.00+	83.71%+	36,926,139.00	37,849,000.00	38,793,600.00
	Ministry of Strategy & Social Development		8,404,700.00						
600,400.00	Ministry of Joint Projects		8,255,500.00	8,255,500.00	8,255,500.00+	100.00%+			
17,633,953,277.23	Total	24,018,897,780.56	20,192,659,300.00	19,206,738,000.00	4,812,159,780.56-	25.05%-	23,662,220,328.00	24,082,270,100.00	24,684,240,100.00
	Note Consolidated Revenue Fund Charges (Excluding Public Deb								
92,544,284.08	22010101 - Gratuity	36,429,856.16	2,336,608,700.00	2,036,608,700.00	2,000,178,843.84+	98.21%+	3,406,584,170.00	3,409,750,400.00	3,494,995,200.00
1,344,835,998.37	22010102 - Pension	3,884,420,081.46	6,521,368,600.00	5,721,368,600.00	1,836,948,518.54+	32.11%+	7,085,625,521.00	7,109,016,700.00	7,286,741,800.00
5,800,000.00	22010103 - Death Benefits	434,196.00	497,730,000.00	497,730,000.00	497,295,804.00+	99.91%+	500,430,600.00	502,691,500.00	515,259,200.00
	22010105 - Serverance Allowance - Executive								
3,502,482,447.10	Cost of IGR / FAAC Collection	1,800,980,973.14	140,000,000.00	140,000,000.00	1,660,980,973.14-	1,186.41%-	140,000,000.00	143,500,600.00	147,087,700.00
	Contribution to LG JAAC		112,800.00	112,800.00	112,800.00+	100.00%+			
690,070,868.01	Share of State IGR to MDAs	306,380,427.08			306,380,427.08-				
27,298,289.00	LGAs Share of State IGR								
11,006,426.50	Settlement of Liabilities - Judgements								
5,674,038,313.06	Total	6,028,645,533.84	9,495,820,100.00	8,395,820,100.00	2,367,174,566.16+	28.19%+	11,132,640,291.00	11,164,959,200.00	11,444,083,900.00
	Note 49 - Repayment of External Loans								
832,173,262.10	20007001/22060101 Foreign Loans Repayment	2,004,390,383.34	400,000,000.00	400,000,000.00	1,604,390,383.34-	401.10%-	1,302,548,700.00	1,335,112,800.00	1,368,490,900.00
832,173,262.10	Total	2,004,390,383.34	400,000,000.00	400,000,000.00	1,604,390,383.34-	401.10%-	1,302,548,700.00	1,335,112,800.00	1,368,490,900.00
	Note 50 - Repayment of Internal Loans								
46,550,892,138.66	20007001/22060201 Domestic Loans Repayment	16,411,316,628.46	9,000,000,000.00	9,000,000,000.00	7,411,316,628.46-	82.35%-	13,000,000,000.00	13,325,000,000.00	13,658,124,900.00
29,852,793.32	20007001/22060206 Refund to Other Government - Deductions		123,000,000.00	123,000,000.00	123,000,000.00+	100.00%+	130,000,000.00	133,249,700.00	136,581,000.00
	20007001/22060207 Deduction @ Source - Oil Theft		12,300,100.00	12,300,100.00	12,300,100.00+	100.00%+	62,300,100.00	63,857,200.00	65,453,800.00
	20007001/22060208 Deduction @ Source - 1% Police Reform		2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+	52,050,400.00	53,351,700.00	54,685,400.00
	20007001/22060209 Deduction @ Source - VAT/WHT Liabilities		2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+	52,050,400.00	53,351,700.00	54,685,400.00
	20007001/22060210 Deduction @ Source - Judiciary		2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+	52,050,400.00	53,351,700.00	54,685,400.00
12,000,000.00	20007001/22060211 Deduction @ Source - National Fadama	12,000,000.00	2,050,400.00	2,050,400.00	9,949,600.00-	485.25%-	62,000,000.00	63,549,800.00	65,138,100.00
12,000,000.00	20007001/22060212 Deduction @ Source - National Agric Tech Support	12,000,000.00	2,050,400.00	2,050,400.00	9,949,600.00-	485.25%-	62,000,000.00	63,549,800.00	65,138,100.00
	20007001/22060213 Deduction @ Source - Counterpart Fund IRO UBEC Project		415,000,000.00	415,000,000.00	415,000,000.00+	100.00%+	625,000,000.00	640,625,400.00	656,641,000.00
91,416,338.76	20007001/22060214 Deduction @ Source - Counterpart Fund IRO MDG'S Project	2,073,809,810.08	205,000,000.00	205,000,000.00	1,868,809,810.08-	911.61%-	415,000,000.00	425,374,600.00	436,008,500.00
634,069,944.04	20007001/22060215 Repayment of Domestic Arrears	410,704,692.84	415,000,000.00	415,000,000.00	4,295,307.16+	1.04%+	1,515,000,000.00	1,552,875,100.00	1,591,697,400.00
410,704,692.84	20007001/22060216 Deduction @ Source - Accelerated Agric Dev. Scheme Loans		2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+			
	20007001/22060217 Deduction @ Source - FAAC Software		2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+			
957,863,371.03	20007001/22060218 Deduction @ Source - Ecological Fund Distribution to States	807,768,761.30	2,050,400.00	2,050,400.00	805,718,361.30-	39,295.67%-			
1,079,671,147.08	20007001/22060219 Deduction @ Source - Excess Crude	539,835,573.54			539,835,573.54-				
1,522,336,317.60	20007001/22060220 Deduction @ Source - Bail Out	761,168,158.80			761,168,158.80-				
2,152,808,511.60	20007001/22060221 Deduction @ Source - C/funding for Various Project IFO UBA								
950,594,318.25	20007001/22060222 Deduction @ Source - Health Care deductions	731,965,299.73			731,965,299.73-				
1,858,897,413.40	20007001/22060223 Deduction @ Source - Budget Support	929,448,706.80			929,448,706.80-				
279,757.18	20007001/22060306 Deduction @ Source - Refund to Other States								
5,304,553.28	20007001/22060307 Deduction @ Source - Refund of 13% Derivation								
56,268,691,297.04	Total	22,690,017,631.55	10,186,703,300.00	10,186,703,300.00	12,503,314,331.55-	122.74%-	16,027,451,300.00	16,428,136,700.00	16,838,839,000.00
	Note 51: BTL Receipts								
11,221,443.75	20007001/22085005 Deposit	544,960,506.93			544,960,506.93+				
	20007001/12150013 Receipt from LGAs	2,996,303,671.78			2,996,303,671.78+				
2,209,458,094.68	20007001/22080002 With Holding Taxes due to FIRS	454,595,109.69			454,595,109.69+				

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

Actual 2022		Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Budget 2025	Budget 2026
₦		₦	₦	₦	₦	₦	₦	₦	₦
310,441,928.83	20007001/22080003	VAT to FIRS	855,469,691.34		855,469,691.34+				
458,188,266.08	20007001/22080004	Union Deductions	442,148,308.39		442,148,308.39+				
78,979,055.58	20007001/22080005	Loan Deduction for Salary Other Deduction for Payroll	91,430,001.33		91,430,001.33+				
12,788,721,196.92	20007001/22080006	Monthly Net Total Salary Control Accounts	9,889,738,786.40		9,889,738,786.40+				
14,219,375,220.24	20007001/22080007	FAAC FAAC Deduction @ Source - FGN Salary Bailout - Refund	761,168,158.62		761,168,158.62+				
9,866,535,092.58	20007001/22080090	FAAC Deduction @ Source - Excess Crude Loan - Refund	552,112,221.59		552,112,221.59+				
194,425,120.93	20007001/22080091	Deduction @ Source - Zenith Bank IB Loan Recovery	33,965,715.00		33,965,715.00+				
2,598,983,376.21	20007001/22080091	Deduction @ Source - UBA Loans Various Projects	1,255,804,964.89		1,255,804,964.89+				
678,765,068.52	20007001/22080093	Deduction @ Source - Heal Care Facility	416,410,311.60		416,410,311.60+				
1,310,622,839.06	20007001/22080000	Net Monthly Pension	3,128,521,069.37		3,128,521,069.37+				
42,725,716,703.38	Total		21,422,628,516.93		21,422,628,516.93+				
	Note 52 - BTL Payments								
136,194,911.39	20007001/22080001	Withholding Taxes due to FIRS	97,073,588.18		97,073,588.18-				
106,438,574.16	20007001/22080002	VAT to FIRS	219,999,865.62		219,999,865.62-				
516,639,858.75	20007001/22080003	Union Deductions	503,604,298.48		503,604,298.48-				
56,634,352.36	20007001/22080004	Loan Deduction from Salary/Other Deduction from Payroll	147,177,087.78		147,177,087.78-				
188,662,576.55	20007001/22080006	PAYE Remittance to BIRS	3,202,365.26		3,202,365.26-				
13,259,549,995.62	20007001/22080007	FAAC FAAC Deduction @ Source - FGN Salary Bailout - Refund	2,602,007,464.20		2,602,007,464.20-				
9,280,600,133.77	20007001/22080008	FAAC Deduction @ Source - Excess Crude Loan - Refund							
16,018,540,140.23	20007001/22080013	LGAs Payments	1,586,256,377.16		1,586,256,377.16-				
49,281,638.12	20007001/22080060	Monthly Net Total Salary Control Accounts	12,821,096,450.70		12,821,096,450.70-				
2,100,336,271.68	20007001/22080091	Deduction @ Source - Zenith Bank IB Loan Recovery							
493,323,949.24	20007001/22080091	Deduction @ Source - Loan for Various Project	1,395,036,690.60		1,395,036,690.60-				
50,000,000.00	20007001/22080093	Deduction @ Source - Health Care Facility							
150,000,000.00	20007001/22080095	Loan to Abia Line Network							
1,616,246,808.20	20007001/22080000	Grant to Clifford University							
	20007001/22080000	Monthly Pension	2,614,791,895.07		2,614,791,895.07-				
	20007001/22080200	Statutory Allocation Transferred to Local Government	2,154,247,702.55		2,154,247,702.55-				
44,022,449,210.07	Total		24,144,493,785.60		24,144,493,785.60-				
	Note 53 - Transfers to Other Funds								
11,444,800,973.36	20007001/22070001	Transfer to Capital Development Fund	29,470,991,941.08	29,000,000,000.00	30,500,000,000.00	1,029,008,058.92+	3.37%+	135,777,947,936.00	
11,444,800,973.36	Total		29,470,991,941.08	29,000,000,000.00	30,500,000,000.00	1,029,008,058.92+	3.37%+	135,777,947,936.00	

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022		Note	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Budget 2025	Budget 2026	
₦			₦	₦	₦	₦	%	₦	₦	₦	
	Note 54 - Transfer from Consolidated Revenue Fund										
	20007001/14010101	Transfer from Consolidated Revenue Fund	29,470,991,941.08	29,000,000,000.00	30,500,000,000.00	1,029,008,058.92-	3.37%-	135,777,947,936.00			
	Total		29,470,991,941.08	29,000,000,000.00	30,500,000,000.00	1,029,008,058.92-	3.37%-	135,777,947,936.00			
	This Represents Transfer from Recurrent Surplus										
	Note 55 - Aids and Grants										
	15001001/13000001	Federal Gov't Grant/Conditional Grant Scheme & FADAMAI/IDA	1,080,015,343.55	861,000,000.00	861,000,000.00	219,015,343.55+	25.44%+	861,000,000.00	994,993,133.00		
	15001001/13000002	FGN Grant in Sup of Nat Program for Food Security (NPFs) ADP	5,000,000.00	83,948,400.00	83,948,400.00	78,948,400.00-	94.04%-	83,948,400.00	97,012,881.00		
	15001001/13000004	CBNRMP/NDDC/RUMED/IFAD Fund Agricultural Mechanization		107,625,400.00	107,625,400.00	107,625,400.00-	100.00%-	107,625,400.00	124,374,600.00		
	15001001/13000005	FGN Supported Agricultural Extension Transf Agenda ATA/ETA		53,812,700.00	53,812,700.00	53,812,700.00-	100.00%-	53,812,700.00	62,187,306.00		
	17001001/13000001	Federal Government Grant for UBE		4,305,000,000.00	4,305,000,000.00	4,305,000,000.00-	100.00%-	4,305,000,000.00	4,974,965,630.00		
	17001001/13000002	UNICEF Grant & UBE		53,812,700.00	53,812,700.00	53,812,700.00-	100.00%-	53,812,700.00	62,187,306.00		
	17001001/13000003	Other Grants/Aids	2,815,899.23	21,524,600.00	21,524,600.00	18,708,700.77-	86.92%-	21,524,600.00	24,874,370.00		
	17001001/13000004	Tertiary Education Trust Fund (TETFUND)	714,436,167.80	6,953,683,100.00	6,953,683,100.00	6,239,246,932.20-	89.73%-	4,953,683,100.00	9,191,475,037.00		
378,432,678.50	54001001/13000001	Rural Access Agric. & Marketing Agency (RAAMP)									
15,053,191.00	54001001/13000002	Household Upliftment Programme (Conditional Cash Transfer)	451,257.00			451,257.00+			57,602,249.00		
	38002001/13000001	CBN - Abia State Integrated & Infrastructural Development Pr		1,050,000,000.00	1,050,000,000.00	1,050,000,000.00-	100.00%-		1,213,406,254.00		
	38002001/13000002	SDGs Grant From FG	28,100,000.00	753,374,600.00	753,374,600.00	725,274,600.00-	96.27%-	753,374,600.00	870,618,533.00		
	38002001/13000003	OGP/SFTAS		209,869,100.00	209,869,100.00	209,869,100.00-	100.00%-	209,869,100.00	242,529,981.00		
	52001001/13000010	Water Development Project From World Bank							373,122,546.00		
2,920,585,000.00	20001001/13000001	SFTAS Grant	1,502,667,600.00			1,502,667,600.00+					
	20001001/13020302	State Action on Business Enabling Reforms (SABER)							10,119,079,856.00		
2,598,916,000.00	14001001/13000001	World Bank/Nigeria For Women Project	4,017,791,878.46			4,017,791,878.46+					
	21002001/13020301	5% Premium Contribution from Formal Sector		452,025,200.00	452,025,200.00	452,025,200.00-	100.00%-		522,371,633.00		
	20007001/13010100	COVID-19 Donations		322,875,100.00	322,875,100.00	322,875,100.00-	100.00%-		373,122,546.00		
	20007001/13010102	FGN Covid 19 Response		1,076,249,700.00	1,076,249,700.00	1,076,249,700.00-	100.00%-		1,243,741,057.00		
	20007001/13010103	FGN Infrastructure Receipts	21,000,000,000.00			21,000,000,000.00+					
	17018001/13000010	Federal Government TET Fund	712,915,189.30			712,915,189.30+					
	15102001/13000010	Grant - Sustainability	7,178,000.00			7,178,000.00+					
	38002001/13000010	Grants from Development Partner	5,562,520,888.66	538,124,900.00	538,124,900.00	5,024,395,988.66+	933.69%+	400,000,000.00	621,870,587.00		
	38002001/13000020	UNDP Counterpart Cash Contribution	447,685,000.00	209,869,100.00	209,869,100.00	237,815,900.00+	113.32%+	209,869,100.00	242,529,981.00		
	38002001/13000030	Worldbank Grants to Abia State Operation Coordinating Units(		48,431,000.00	48,431,000.00	48,431,000.00-	100.00%-	48,431,000.00	55,968,076.00	
	38002001/13000050	Nig Covid-19 Action Recovery & Econ Stimulus Prog (NCARES)						2,240,939,936.00	6,218,706,687.00		
	38002001/13000060	National Social Safety Net Project - Scale-up (NASSP-SU-ABIA						250,000,000.00	57,781,249.00		
	11001001/13000001	State Agency for the Cntrl of HIV & AIDS (SACA) World Bank		1,721,500.00	1,721,500.00	1,721,500.00-	100.00%-	50,000,000.00	1,989,413.00		
	21001001/13000003	Acelerating Nutition Results in Nigeria (ARIN)	124,688,543.67			124,688,543.67+					
87,400,000.00	21001001/13000004	Malaria Elimination Programme - IMPACT Project	22,635,133.15			22,635,133.15+					
	21003001/13000001	UNICEF Programme	1,833,000.00	75,338,500.00	75,338,500.00	73,505,500.00-	97.57%-	75,338,500.00	87,063,056.00		
	21003001/13000005	Multilateral Aids / Grants From Development Partner UNFPA		16,893,200.00	16,893,200.00	16,893,200.00-	100.00%-	16,893,200.00	19,522,210.00		
	21003001/13000006	Multilateral Aids/ Grants From Development Partner WHO		75,338,500.00	75,338,500.00	75,338,500.00-	100.00%-	75,338,500.00	87,063,056.00		
	21003001/13000007	Multilateral Aids /Grants From Development Partner TCI		220,415,400.00	220,415,400.00	220,415,400.00-	100.00%-	220,415,400.00	254,717,543.00		
	21003001/13000008	Basic Health Care Provision Fund	73,253,567.66			73,253,567.66+			2,487,483,517.00		
	21002001/13000001	Basic Health Care Provision Fund							621,870,587.00		
	52102001/13000010	3rd National Urban Water Reform Project (World Bank)							373,122,546.00		
	52103001/13020401	Nigerian Sustainable Rural Wash Project(WADA) III Project							117,873,746.00		
	52103001/13020402	Bi-lateral Aid to Water Sanitation & Hygiene-Partnership		300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-	315,000,000.00	346,687,503.00		
	52103001/13020403	Nat Youth Volunteer Program for Hand washing and Clean Nig						102,000,000.00			
6,000,386,869.50	Total		35,303,987,468.48	17,790,932,700.00	17,790,932,700.00	17,513,054,768.48+	98.44%+	15,407,876,236.00	42,141,914,675.00		
	Note 56 - External Loans										
	20001001/14030203	State Action on Business Enabling Reforms (SABER)		5,538,356,371.00	5,538,356,371.00	5,538,356,371.00-	100.00%-	5,970,548,800.00			
	20007001/14030201	African Development Bank Loan						80,000,000,000.00			

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

Actual 2022		Note	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Budget 2025	Budget 2026
₦			₦	₦	₦	₦	%	₦	₦	₦
	20007001/14030202	Canadian African Development Climate Fund						12,000,000,000.00		
	20007001/14030203	Islamic Bank LoanLoans						80,000,000,000.00		
	52102001/14030201	3rd National Urban Water Reform Project (World Bank)		322,875,100.00	322,875,100.00	322,875,100.00	100.00%-	322,875,100.00		
	54001001/14030201	Rural Access Agric. & Marketing Agency (RAAMP)	28,439,510.68	395,200,400.00	395,200,400.00	366,760,889.32-	92.80%-	395,200,400.00	456,703,461.00	
646,288,939.10	17001001/13020402	Innovation Dev. & Effectiveness in the Acquisition of Skills	109,796.18	762,500,600.00	762,500,600.00	762,390,803.82-	99.99%-	762,500,600.00	881,164,765.00	
	21001001/14030201	Save a Million Lives World Bank/Federal Min. of Health		320,000,000.00	320,000,000.00	320,000,000.00-	100.00%-	320,000,000.00	369,800,000.00	
20,750,000.00	21001001/14030203	Accelerating Nutrition Results in Nigeria (ARIN)		90,000,000.00	90,000,000.00	90,000,000.00-	100.00%-	90,000,000.00	104,006,254.00	
	21001001/14030204	World Bank State Optima Nutrition Programme		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-	1,000,000,000.00		
	15001001/14030201	Abia State Livelihood Improvement Family Ent. for Niger Delta		366,000,000.00	366,000,000.00	366,000,000.00-	100.00%-	366,000,000.00	422,958,751.00	
	14001001/14030201	World Bank Nigeria Women Project		1,200,000,000.00	1,200,000,000.00	1,200,000,000.00-	100.00%-	1,200,000,000.00	2,311,250,000.00	
	52001001/14030201	Water Development Project From World Bank		322,875,100.00	322,875,100.00	322,875,100.00-	100.00%-	322,875,100.00		
667,038,939.10	Total		28,549,306.86	10,317,807,571.00	10,317,807,571.00	10,289,258,264.14-	99.72%-	182,750,000,000.00	4,545,883,231.00	
	Note 57 - Internal Loans									
5,025,118,897.48	20007001/14030101	Loan from Commercial Banks	6,183,190,477.04	750,211,688.00	750,211,688.00	5,432,978,789.04+	724.19%+	50,521,027,213.00	3,731,224,573.00	
3,221,823,647.80	20007001/14030102	Overdraft/Other Loans	423,941.99			423,941.99+				
16,094,600,000.00	20007001/14030025	ISPO - Contract Financing Facility								
15,035,902,285.70	20007001/14030105	CBN Bridging Facility		18,587,067,641.00	18,587,067,641.00	18,587,067,641.00-	100.00%-		23,317,739,234.00	
	20007001/14030108	Abia State Capital Project Fund from Capital Market (Bond)						50,000,000,000.00		
	15001001/14030102	Abia State Livelihood Improvement Family Enterprise for Nige		366,000,000.00	366,000,000.00	366,000,000.00-	100.00%-	366,000,000.00		
	38002001/14030102	Nig Covid-19 Action Recovery & Econ Stimulus Prog (NCARES)		5,381,249,700.00	5,381,249,700.00	5,381,249,700.00-	100.00%-	600,000,000.00		
	38002001/14030103	National Social Safety Net Project - Scale-up (NASSP-SU-ABIA)		50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-			
	52103001/14030101	Nigerian Sustainable Rural Wash Project(WADA) III Project		102,000,000.00	102,000,000.00	102,000,000.00-	100.00%-	102,000,000.00		
	54001001/14030101	Household Upliftment Programme (Conditional Cash Transfer)		49,845,100.00	49,845,100.00	49,845,100.00-	100.00%-	49,845,100.00		
	21002001/14030101	Federal Govt Basic Health Care		538,124,900.00	538,124,900.00	538,124,900.00-	100.00%-	538,124,900.00		
	21003001/14030101	Federal Govt Nigerian Basic Health Care		2,152,500,600.00	2,152,500,600.00	2,152,500,600.00-	100.00%-	344,030,000.00		
39,377,444,830.98	Total		6,183,614,419.03	27,976,999,629.00	27,976,999,629.00	21,793,385,209.97-	77.90%-	102,521,027,213.00	27,048,963,807.00	
	Note 58 - Other Capital Receipts									
	20007001/14020201	Contribution from JAAC Account	675,000,000.00			675,000,000.00+				
	20007001/14020000	Loan Refunds	1,006,045,742.67			1,006,045,742.67+				
	Total		1,681,045,742.67			1,681,045,742.67+				
	Note 59- General Public Services									
5,592,825,703.54	70111 - Executive and Legislative Organs		8,820,549,523.64	13,568,410,800.00	10,065,509,600.00	1,244,960,076.36+	12.37%+	20,663,230,513.00	21,041,444,300.00	21,567,478,800.00
	70112 - Financial and Fiscal Affairs		8,125,000.00	466,899,200.00	466,899,200.00	475,024,200.00-	101.74%-	404,110,987.00	1,491,936,600.00	1,529,232,900.00
	70122 - Economic Aid routed through International Organs.							165,850,000.00	169,995,300.00	174,245,000.00
5,000,000.00	70131 - General Personnel Services			38,001,200.00	38,001,200.00	38,001,200.00+	100.00%+	13,854,400.00	14,202,800.00	14,559,300.00
762,178,944.92	70132 - Overall Planning and Statistical Services		5,989,310,616.07	1,198,000,000.00	1,198,000,000.00	4,791,310,616.07-	399.94%-	1,652,207,900.00	1,693,516,100.00	1,735,852,200.00
863,700,000.00	70133 - Other General Services		5,668,998,307.89	8,096,947,600.00	14,991,115,900.00	9,322,117,592.11+	62.18%+	29,920,439,720.00	31,389,371,000.00	32,174,098,400.00
	70150 - Research and Development General Public Services		3,000,000.00	69,200,400.00	73,200,400.00	70,200,400.00+	95.90%+	197,300,000.00	202,230,800.00	207,287,000.00
7,223,704,648.46	Total		20,489,983,447.60	22,503,660,800.00	25,898,927,900.00	5,408,944,452.40+	20.88%+	53,016,993,520.00	56,002,696,900.00	57,402,753,600.00
	Note 60 - Defense									
	Note 61 - Public Order and Safety									
	70320 - Fire Protection Services		1,867,850.00	70,509,000.00	70,509,000.00	68,641,150.00+	97.35%+	73,000,000.00	74,823,600.00	76,691,500.00
10,000,000.00	70330 - Law Courts		114,250,000.00	771,046,700.00	771,046,700.00	656,796,700.00+	85.18%+	1,265,005,099.00	1,296,628,700.00	1,329,044,500.00
	70340 - Prisons							7,000,000,000.00	7,175,000,000.00	7,354,374,600.00
5,000,000.00	70350 - Research and Development Public Order and Safety		25,000,000.00	59,000,000.00	59,000,000.00	34,000,000.00+	57.63%+	56,000,000.00	57,399,800.00	58,833,200.00
15,000,000.00	Total		141,117,850.00	900,555,700.00	900,555,700.00	759,437,850.00+	84.33%+	8,394,005,099.00	8,603,852,100.00	8,818,943,800.00

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

Actual 2022		Note	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Budget 2025	Budget 2026
₦			₦	₦	₦	₦	%	₦	₦	₦
	Note 62 - Economic Affairs									
1,100,062,968.31	70411 - General Economic and Commercial Affairs		399,986,387.00	5,067,656,600.00	3,597,355,300.00	3,197,368,913.00+	88.88%+	10,882,671,900.00	11,154,740,000.00	11,433,603,500.00
	70412 - General Labour Affairs			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+	31,502,000.00	32,289,300.00	33,096,100.00
29,350,000.00	70421 - Agriculture		7,264,608.60	2,448,198,000.00	2,028,198,000.00	2,020,933,391.40+	99.64%+	27,743,340,000.00	28,436,929,100.00	29,147,849,500.00
	70432 - Petroleum and Natural Gas		67,638,474.50	295,000,000.00	295,000,000.00	227,361,525.50+	77.07%+	700,000,000.00	717,503,000.00	735,441,700.00
66,066,687.50	70435 - Electricity		192,964,125.00	382,751,500.00	135,774,000.00	57,190,125.00-	42.12%-	125,000,000.00	128,124,800.00	131,327,600.00
	70442 - Manufacturing			25,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
18,802,187,358.14	70443 - Construction		27,395,071,000.00	17,724,332,500.00	29,414,332,500.00	2,019,261,500.00+	6.86%+	86,330,777,699.00	95,639,119,200.00	98,030,092,600.00
353,947,300.00	70451 - Road Transport		86,259,841.18	697,000,000.00	1,747,000,000.00	1,660,740,158.82+	95.06%+	11,931,500,000.00	12,229,790,000.00	12,535,533,100.00
10,000,000.00	70452 - Water Transport		27,243,170.00	107,667,500.00	67,667,500.00	40,424,330.00+	59.74%+	442,500,000.00	453,564,200.00	464,901,500.00
5,000,000.00	70460 - Communication		5,000,000.00	18,000,000.00	18,000,000.00	13,000,000.00+	72.22%+	11,000,000.00	11,275,000.00	11,557,100.00
23,054,635.00	70471 - Distributive Trade Storage and Warehousing		93,704,000.00	633,601,400.00	633,601,400.00	539,897,400.00+	85.21%+	830,200,000.00	492,205,400.00	504,509,000.00
	70473 - Tourism			17,441,800.00	17,441,800.00	17,441,800.00+	100.00%+			
	70474 - Multipurpose Development Projects		64,903,000.00	66,001,200.00	66,001,200.00	1,098,200.00+	1.66%+	101,100,600.00	103,626,700.00	106,216,100.00
	70481 - R & D Gen Economic Commercial and Labour Affairs			340,000,000.00	300,000,000.00	300,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
	70483 - R & D Fuel and Energy			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	31,518,600.00
	70486 - R & D Communication		21,450,000.00	38,000,000.00	28,000,000.00	6,550,000.00+	23.39%+	40,000,000.00	41,000,100.00	42,025,200.00
1,000,000.00	70487 - R & D Other Industries		27,186,350.00	404,626,700.00	204,626,700.00	177,440,350.00+	86.71%+	891,501,800.00	913,791,200.00	936,634,100.00
20,390,668,948.95	Total		28,388,670,956.28	28,303,277,200.00	38,595,998,400.00	10,207,327,443.72+	26.45%+	140,101,093,999.00	150,394,958,000.00	154,154,811,100.00
	Note 63 - Environmental Protection									
1,427,745,640.00	70510 - Waste Management		1,456,381,513.28	1,180,901,400.00	1,009,901,400.00	446,480,113.28-	44.21%-	876,293,620.00	898,201,800.00	920,659,100.00
25,000,000.00	70520 - Waste Water Management			858,500,600.00	508,500,600.00	508,500,600.00+	100.00%+	1,133,100,000.00	1,161,428,500.00	1,190,466,600.00
	70530 - Pollution Abatement			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+			
5,081,427,748.70	70540 - Protection of Biodiversity and Landscape		168,036,000.00	469,000,000.00	298,000,000.00	129,964,000.00+	43.61%+	310,000,000.00	317,750,300.00	325,693,800.00
885,281,030.00	70550 - R & D Environmental Protection		86,448,500.00	1,241,050,400.00	883,050,400.00	796,601,900.00+	90.21%+	2,325,323,880.00	2,383,457,700.00	2,443,043,700.00
	70560 - Environmental Protection		24,400,500.00	607,300,100.00	407,300,100.00	382,899,600.00+	94.01%+	354,807,500.00	363,678,200.00	372,770,600.00
7,419,454,418.70	Total		1,735,266,513.28	4,378,752,500.00	3,128,752,500.00	1,393,485,986.72+	44.54%+	4,999,525,000.00	5,124,516,500.00	5,252,633,800.00
	Note 64 - Housing and Community Amenities									
2,324,254,444.55	70610 - Housing Development		1,401,913,622.54	6,170,604,800.00	3,159,604,800.00	1,757,691,177.46+	55.63%+	645,116,100.00	661,241,700.00	677,771,000.00
80,660,000.00	70620 - Community Development		46,607,499.84	1,703,301,200.00	1,144,801,200.00	1,098,193,700.16+	95.93%+	60,608,357,712.00	54,973,512,000.00	56,347,844,300.00
88,040,000.00	70630 - Water Supply		137,144,591.24	1,655,936,300.00	494,858,576.00	357,713,984.76+	72.29%+	566,674,994.00	578,791,300.00	593,261,700.00
2,172,175,000.00	70640 - Street Lighting		418,086,695.00	1,260,000,000.00	482,854,724.00	64,768,029.00+	13.41%+	5,735,961,311.00	5,879,361,500.00	6,026,342,300.00
	70650 - R & D Housing and Community Amenities			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
4,665,129,444.55	Total		2,003,752,408.62	10,790,842,300.00	5,283,119,300.00	3,279,366,891.38+	62.07%+	67,556,110,117.00	62,092,906,500.00	63,645,219,300.00
	Note 65 - Health									
	70712 - Other Medical Products			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
1,580,469,940.55	70721 - General Medical Services		538,313,400.00	1,225,104,200.00	1,220,304,600.00	681,991,200.00+	55.89%+	2,459,250,574.00	2,544,762,400.00	2,608,381,800.00
1,160,238,518.66	70731 - General Hospital Services		171,815,715.15	1,391,200,400.00	296,000,000.00	124,184,284.85+	41.95%+	69,394,380,000.00	71,136,419,000.00	72,914,829,100.00
	70733 - Medical and Maternity Centre Services			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
	70740 - Public Health Services			384,000,000.00	384,000,000.00	384,000,000.00+	100.00%+	626,905,000.00	602,248,600.00	617,304,900.00
76,550,601.25	70750 - R & D Health		124,932,315.00	2,751,002,400.00	2,051,002,400.00	1,926,070,085.00+	93.91%+	4,740,990,681.00	4,782,551,500.00	4,902,117,300.00
2,817,259,060.46	Total		835,061,430.15	5,786,307,000.00	3,986,307,000.00	3,151,245,569.85+	79.05%+	77,261,526,255.00	79,106,982,700.00	81,084,659,500.00
	Note 66 - Recreation Culture and Religion									
177,263,769.70	70810 - Recreation and Sporting Services		6,675,722,750.59	2,640,000,000.00	1,785,000,000.00	4,890,722,750.59-	273.99%-	8,268,246,000.00	8,474,955,500.00	8,686,826,800.00
19,500,000.00	70820 - Cultural Services			160,150,100.00	160,150,100.00	160,150,100.00+	100.00%+	95,464,483.00	97,851,000.00	100,295,200.00
196,763,769.70	Total		6,675,722,750.59	2,800,150,100.00	1,945,150,100.00	4,730,572,650.59-	243.20%-	8,363,710,483.00	8,572,806,500.00	8,787,122,000.00

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

Actual 2022		Note	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Budget 2025	Budget 2026
₦			₦	₦	₦	₦	%	₦	₦	₦
	Note 67 - Education									
535,922,980.00	70912 - Primary Education		207,969,738.62	2,982,422,000.00	1,727,422,000.00	1,519,452,261.38+	87.96%+	12,132,171,418.00	12,394,477,700.00	12,704,335,900.00
	70921 - Lower Secondary Education			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,175,200.00	7,354,100.00
5,000,000.00	70922 - Upper Secondary Education		109,796.18	214,000,000.00	125,000,000.00	124,890,203.82+	99.91%+	854,401,500.00	875,763,500.00	897,655,800.00
	70930 - Post Secondary Education			107,001,200.00	107,001,200.00	107,001,200.00+	100.00%+	105,000,000.00	107,624,300.00	110,314,500.00
1,076,383,976.74	70941 - First Stage of Tertiary Education		1,037,827,116.61	1,230,000,000.00	1,041,000,000.00	3,172,883.39+	0.30%+	1,459,262,527.00	1,495,749,000.00	1,533,138,100.00
	70942 - Second Stage of Tertiary Education			300,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00	205,000,000.00	210,124,900.00
681,007,000.00	70950 - Education Not Defined by Level		160,056,000.00	2,340,503,000.00	1,607,503,000.00	1,447,447,000.00+	90.04%+	1,885,685,930.00	1,932,829,700.00	1,981,150,200.00
176,048,000.00	70970 - R & D Education		420,001,461.84	763,702,200.00	539,702,200.00	119,700,738.16+	22.18%+	86,170,612,545.00	88,365,876,300.00	90,575,020,200.00
2,474,361,956.74	Total		1,825,964,113.25	7,944,628,400.00	5,304,628,400.00	3,478,664,286.75+	65.58%+	102,814,133,920.00	105,384,495,700.00	108,019,093,700.00
	Note 68 - Social Protection									
500,000.00	71040 - Family and Children		5,000,000.00	10,500,600.00	10,000,000.00	5,000,000.00+	50.00%+	3,120,500,000.00	3,198,524,400.00	3,278,487,800.00
	71050 - Unemployment		1,000,014.93	3,000,000.00	3,000,000.00	1,999,985.07+	66.67%+			
219,450,000.00	71080 - R & D Social Protection		63,788,500.00	244,000,000.00	254,000,000.00	190,211,500.00+	74.89%+	8,464,500,000.00	8,676,115,300.00	8,893,016,900.00
219,950,000.00	Total		69,788,514.93	257,500,600.00	267,000,000.00	197,211,485.07+	73.86%+	11,585,000,000.00	11,874,639,700.00	12,171,504,700.00

SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
STATUTORY ALLOCATION FROM FAAC									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/11010000									
20007001/11010001 Statutory Allocation from Federation Accounts	37,744,478,181.42	35,363,804,448.09	49,441,582,949.00	49,441,582,949.00	14,077,778,500.91-	28.47-%	78,510,851,765.00	84,399,165,700.00	90,729,103,300.00
20007001/11010002 VAT from Federation Accounts	24,703,631,656.88	31,951,585,166.52	13,458,085,651.00	13,458,085,651.00	18,493,499,515.52+	137.42+%	40,185,919,612.00	43,199,863,200.00	46,439,852,400.00
20007001/11010003 Excess Crude Allocation from FAAC		828,540,051.74	2,000,000,000.00	2,000,000,000.00	1,171,459,948.26-	58.57-%		2,484,594,200.00	2,670,938,700.00
20007001/11010005 Budget Augmentation		571,469,992.96			571,469,992.96+				
20007001/11010007 Special Reserved	5,534,780,671.26								
20007001/11010010 SURE - P	3,539,917,238.33	4,413,486,382.06			4,413,486,382.06+				
20007001/11010011 13% Derivation	6,599,373,171.00	8,030,448,139.31	7,000,000,000.00	7,000,000,000.00	1,030,448,139.31+	14.72+%	4,800,000,000.00	5,160,000,000.00	5,547,000,000.00
20007001/11010013 Exchange Rate Difference	110,401,179.25	11,737,320,123.33	174,549,800.00	174,549,800.00	11,562,770,323.33+	6,624.34+%	1,822,377,055.00	1,959,055,200.00	2,105,984,400.00
20007001/11010015 Other Non Oil Excess	1,844,216,316.66	2,168,976,363.25	1,300,000,000.00	1,300,000,000.00	868,976,363.25+	66.84+%	2,170,000,000.00	2,332,750,300.00	2,507,707,000.00
20007001/11010017 Excess Charges Recovered	2,080,998,642.59	3,871,796,873.88	130,000,000.00	130,000,000.00	3,741,796,873.88+	2,878.31+%	4,096,506,626.00	5,951,744,300.00	6,398,124,900.00
20007001/11010018 Forex Equalization	31,408,073.86	1,235,440,105.70	256,858,300.00	256,858,300.00	978,581,805.70+	380.98+%	400,000,000.00	430,000,000.00	462,249,700.00
20007001/11010019 Solid Mineral Revenue			113,587,000.00	113,587,000.00	113,587,000.00-	100.00-%		141,109,200.00	151,692,600.00
20007001/11010020 Ecological fund	516,827,449.82	1,354,272,741.83			1,354,272,741.83+		509,000,000.00	558,153,600.00	600,015,500.00
20007001/11010021 CBN Debt Service Reserve		307,235,069.59			307,235,069.59+				
20007001/11010022 Contractual Obligation		141,623,111.36			141,623,111.36+				
20007001/11010023 Rice Support		2,000,000,000.00			2,000,000,000.00+				
20007001/11010030 Electronic Money Transfer	238,157,238.27	3,074,246,299.03			3,074,246,299.03+		1,440,000,000.00	1,548,000,000.00	1,664,099,700.00
20007001/11010040 Health Care Inflow from FAAC		67,714,543.25			67,714,543.25+				
Total	82,944,189,819.34	107,117,959,411.90	73,874,663,700.00	73,874,663,700.00	33,243,295,711.90+	45.00+%	133,934,655,058.00	148,164,435,700.00	159,276,768,200.00
TAXES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12010000									
20008001/12010001 Capital Gains Tax	380,859,659.76	325,547,598.92	600,000,000.00	600,000,000.00	274,452,401.08-	45.74-%	713,951,876.00	767,498,200.00	825,060,100.00
20008001/12010002 Direct Assessment Tax (Current)	513,422,074.31	1,666,955,893.83	1,050,000,000.00	1,050,000,000.00	616,955,893.83+	58.76+%	1,160,171,798.00	1,247,184,900.00	1,340,723,900.00
20008001/12010003 Direct Assessment Tax (Arrears/Late)	160,177,983.81	165,782,636.49	502,553,400.00	502,553,400.00	336,770,763.51-	67.01-%	603,289,335.00	648,536,600.00	697,176,500.00
20008001/12010004 Pay As You Earn (PAYE) - Federal	2,286,934,707.22	20,939,372.22	1,162,549,800.00	1,162,549,800.00	1,141,610,427.78-	98.20-%	1,356,508,564.00	1,458,247,300.00	1,567,615,800.00
20008001/12010005 Pay As You Earn (PAYE) - State	1,965,397,710.36	2,313,548,874.81	2,962,800.00	2,962,800.00	2,310,586,074.81+	77,986.57+%	501,377,134.00	538,980,800.00	579,404,600.00
20008001/12010006 Pay As You Earn (PAYE) - Local Government	15,058,145.05	23,968,402.61	1,662,500,600.00	1,662,500,600.00	1,638,532,197.39-	98.56-%	1,695,635,705.00	1,822,808,000.00	1,959,518,700.00
20008001/12010007 Pay As You Earn (PAYE) - Companies	2,669,082,360.26	2,974,560,361.65	2,112,249,700.00	2,112,249,700.00	862,310,661.65+	40.82+%	2,093,570,050.00	2,250,588,200.00	2,419,382,900.00
20008001/12010008 Pool Betting Tax Current)	65,000.00	292,100.00	709,998,800.00	709,998,800.00	709,706,700.00-	99.96-%		882,028,900.00	948,181,300.00
20008001/12010009 Pools Betting Tax (Arrears)		492,100.00	643,000,000.00	643,000,000.00	642,507,900.00-	99.92-%		798,797,100.00	858,707,000.00
20008001/12010010 5% Withholding Tax on Payment to Contractors	395,274,497.80	313,891,093.66	1,710,000,000.00	1,710,000,000.00	1,396,108,906.34-	81.64-%	1,620,849,246.00	1,742,413,000.00	1,873,093,700.00
20008001/12010011 10% Withholding Tax on Dividends	132,770,983.79	71,931,573.11	1,643,000,000.00	1,643,000,000.00	1,571,068,426.89-	95.62-%	1,372,393,993.00	1,475,324,100.00	1,585,973,500.00
20008001/12010012 10% Withholding Tax on Bank Interests	666,878,753.99	1,351,388,694.97	1,000,000,000.00	1,000,000,000.00	351,388,694.97+	35.14+%	1,200,688,567.00	1,290,740,700.00	1,387,546,200.00
20008001/12010013 10% Withholding Tax on Rents	11,388,650.61	8,838,257.20	35,000,000.00	35,000,000.00	26,161,742.80-	74.75-%	35,697,594.00	38,374,600.00	41,252,200.00
20008001/12010014 10% Withholding Tax on Royalties	7,507,730.15	2,539,738.72	60,000,000.00	60,000,000.00	57,460,261.28-	95.77-%	42,021,181.00	45,172,900.00	48,560,700.00
20008001/12010015 10% Withholding Tax on Directors Fees	4,527,766.28	5,246,336.11	10,000,000.00	10,000,000.00	4,753,663.89-	47.54-%	18,009,078.00	19,360,100.00	20,812,600.00
20008001/12010016 10% Withholding Tax on Hire of Movable/Immovable Plant/Equip		15,468,170.85			15,468,170.85+				
20008001/12010017 Development Levy	8,755,279.62	4,539,010.00	38,701,100.00	38,701,100.00	34,162,090.00-	88.27-%	46,464,600.00	49,949,600.00	53,696,300.00
20008001/12010018 Advertisement Tax	40,590.67	20,077.10	208,000,000.00	208,000,000.00	207,979,922.90-	99.99-%		258,397,400.00	277,776,800.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
20008001/12010019 Stamp	47,057,938.52	97,167,012.96			97,167,012.96+				
20008001/12010020 Pay As You Earn (PAYE) - (Arrears)	162,662,548.60	2,145,727,884.34	1,610,740,700.00	1,610,740,700.00	534,987,184.34+	33.21+%	1,523,883,737.00	1,638,175,300.00	1,761,038,400.00
20008001/12010034 Cattle Tax	40,000.00								
20008001/12010036 Consumption Tax	63,196,728.38	72,079,231.99	10,000,000.00	10,000,000.00	62,079,231.99+	620.79+%	12,006,052.00	12,906,400.00	13,874,000.00
Total	9,491,099,109.18	11,580,924,421.54	14,771,256,900.00	14,771,256,900.00	3,190,332,478.46-	21.60-%	13,996,518,510.00	16,985,484,100.00	18,259,395,200.00
Abia State Gaming and Control Board									
Organization/Economic Code									
20009001/12010000									
20009001/12010008 Pools Betting Tax (Current)	2,338,000.00	832,200.00	8,320,500.00	8,320,500.00	7,488,300.00-	90.00-%	8,320,000.00	8,943,600.00	9,614,600.00
20009001/12010009 Pools Betting Tax (Arrears)	40,000.00	35,005.00	2,080,400.00	2,080,400.00	2,045,395.00-	98.32-%	2,080,000.00	2,236,500.00	2,404,500.00
Total	2,378,000.00	867,205.00	10,400,900.00	10,400,900.00	9,533,695.00-	91.66-%	10,400,000.00	11,180,100.00	12,019,100.00
ABIA STATE PHYSIC PLANNING & INFRASTRUCTURAL DEV									
Organization/Economic Code									
11039001/12010000									
11039001/12010017 Infrastructural Development Levy	16,922,140.00	5,013,300.00	12,000,000.00	12,000,000.00	6,986,700.00-	58.22-%		53,750,300.00	57,781,500.00
11039001/12010021 Infrastructural Development Levy - Residential Buildings	3,978,000.00	1,101,300.00	5,573,800.00	5,573,800.00	4,472,500.00-	80.24-%		61,274,900.00	65,870,400.00
11039001/12010022 Infrastructural Development Levy - Industries	570,600.00	430,200.00	5,573,800.00	5,573,800.00	5,143,600.00-	92.28-%		49,450,200.00	53,158,500.00
11039001/12010023 Infrastructural Development Levy - Filling Stations	549,000.00	880,700.00	1,114,000.00	1,114,000.00	233,300.00-	20.94-%		10,750,300.00	11,557,000.00
11039001/12010024 Infrastructural Development Levy - Hotels/Catering Services	820,400.00	959,200.00	2,228,100.00	2,228,100.00	1,268,900.00-	56.95-%		21,500,600.00	23,112,900.00
11039001/12010025 Infrastructural Development Levy - Private Education/Institu	1,693,322.00	534,900.00	6,689,100.00	6,689,100.00	6,154,200.00-	92.00-%		43,000,000.00	46,224,500.00
11039001/12010026 Infrastructural Development Levy - Financial Institutions	6,817,100.00	3,408,500.00	6,130,800.00	6,130,800.00	2,722,300.00-	44.40-%		36,228,000.00	38,944,700.00
11039001/12010027 Infrastructural Development Levy - Communications and Allied	461,300.00	26,200.00	3,343,300.00	3,343,300.00	3,317,100.00-	99.22-%		50,524,600.00	54,314,500.00
11039001/12010028 Infrastructural Development Levy - Market/Warehouse	515,800.00	14,700.00	15,607,400.00	15,607,400.00	15,592,700.00-	99.91-%		30,099,700.00	32,356,700.00
11039001/12010029 Infrastructural Development Levy - Transport (Vehicle Load)	162,400.00	106,200.00	16,722,700.00	16,722,700.00	16,616,500.00-	99.36-%		16,124,900.00	17,333,800.00
11039001/12010030 Infrastructural Development Levy - Containers	136,700.00	146,200.00	2,228,100.00	2,228,100.00	2,081,900.00-	93.44-%		2,150,100.00	2,311,000.00
11039001/12010031 Infrastructural Development Levy - Parks (Private)	61,600.00	602,000.00	1,114,000.00	1,114,000.00	512,000.00-	45.96-%		10,750,300.00	11,557,000.00
11039001/12010032 Infrastructural Development Levy - Oil/Gas Facilities	60,250.00	12,100.00			12,100.00+			10,750,300.00	11,557,000.00
11039001/12010033 Infrastructural Development Levy - Private Hospitals	1,572,000.00	367,800.00	1,114,000.00	1,114,000.00	746,200.00-	66.98-%		10,750,300.00	11,557,000.00
11039001/12010035 Infrastructural Dev. Levy - Quarrying/Minning Industries		1,002,100.00	2,786,300.00	2,786,300.00	1,784,200.00-	64.03-%		10,750,300.00	11,557,000.00
11039001/12010037 Infrastructural Dev. Levy - Sand Escavation								2,150,100.00	2,311,000.00
11039001/12010038 Infrastructural Dev. Levy - Renovation/Extension								2,150,100.00	2,311,000.00
Total	34,320,612.00	14,605,400.00	82,225,400.00	82,225,400.00	67,620,000.00-	82.24-%		422,155,000.00	453,815,500.00
TOTAL TAXES	9,527,797,721.18	11,596,397,026.54	14,863,883,200.00	14,863,883,200.00	3,267,486,173.46-	21.98-%	14,006,918,510.00	17,418,819,200.00	18,725,229,800.00
MINISTRY OF LOCAL GOVERNMENT & CHIEFTANCY MATTERS									
Organization/Economic Code									
51001001/12010000									
TOTAL TAXES	9,527,797,721.18	11,596,397,026.54	14,863,883,200.00	14,863,883,200.00	3,267,486,173.46-	21.98-%	14,006,918,510.00	17,418,819,200.00	18,725,229,800.00
LICENSES									
MINISTRY OF LOCAL GOVT AND CHIEFTANCY AFFAIRS									
Organization/Economic Code									
51001001/12020000									
51001001/12020090 Licencing of Place of Worship for Celebration of Marriages							40,000.00	43,200.00	46,800.00
Total							40,000.00	43,200.00	46,800.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
LICENSES									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12020000									
15001001/12020001 Veterinary License			124,900.00	124,900.00	124,900.00-	100.00-%	200,000.00	214,900.00	230,600.00
15001001/12020016 Cattle Dealers License		100.00	120,000.00	120,000.00	119,900.00-	99.92-%	200,000.00	214,900.00	230,600.00
15001001/12020018 Pet (Dog) Licenses		100.00	20,400.00	20,400.00	20,300.00-	99.51-%	20,400.00	21,600.00	22,800.00
Total		200.00	265,300.00	265,300.00	265,100.00-	99.92-%	420,400.00	451,400.00	484,000.00
LICENSES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12020000									
20008001/12020027 Motor Dealers Licence		341,345,190.00	200,400.00	200,400.00	341,144,790.00+	170,231.93+%	360,081.00	386,600.00	415,400.00
20008001/12020032 Motor Vehicle Licenses	921,496,303.10	48,230,295.00	200,000,000.00	200,000,000.00	151,769,705.00-	75.88-%	455,849,428.00	490,038,400.00	526,791,100.00
20008001/12020033 Drivers' Licenses	126,220,300.00	95,586,900.00	100,000,000.00	100,000,000.00	4,413,100.00-	4.41-%	181,176,847.00	194,764,700.00	209,372,100.00
20008001/12020043 Gaming Licences (Current)		265,000.00			265,000.00+				
20008001/12020045 Pools Agents Licenses	15,000.00	100.00			100.00+				
20008001/12020051 Casino Licenses		160,000.00			160,000.00+				
Total	1,047,731,603.10	485,587,485.00	300,200,400.00	300,200,400.00	185,387,085.00+	61.75+%	637,386,356.00	685,189,700.00	736,578,600.00
LICENSES									
ABIA STATE GAMING COMMISSION									
Organization/Economic Code									
20009001/12020000									
20009001/12020032 Motor Vehicle Licenses	218,154,533.00								
20009001/12020043 Gaming Licenses (Current)	13,912,000.00	13,516,100.00	20,000,000.00	20,000,000.00	6,483,900.00-	32.42-%	46,000,000.00	49,450,200.00	53,158,500.00
20009001/12020044 Gaming Licenses (Arrears)	100.00	100.00	5,000,000.00	5,000,000.00	4,999,900.00-	100.00-%	5,000,000.00	5,374,600.00	5,777,900.00
20009001/12020045 Pools Agents Licenses (Current)	251,000.00	657,000.00	7,200,400.00	7,200,400.00	6,543,400.00-	90.88-%	7,200,000.00	7,739,500.00	8,320,500.00
20009001/12020046 Pools Agents Licenses (Arrears)		5,100.00	2,000,000.00	2,000,000.00	1,994,900.00-	99.75-%	2,000,000.00	2,150,100.00	2,311,000.00
20009001/12020050 Pools Proprietor Licenses		100.00	2,000,000.00	2,000,000.00	1,999,900.00-	100.00-%	2,000,000.00	2,150,100.00	2,311,000.00
20009001/12020051 Pool Betting and Casino Licenses	2,005,000.00	3,890,100.00	500,600.00	500,600.00	3,389,500.00+	677.09+%	500,000.00	537,800.00	578,600.00
20009001/12020052 Gaming Machine Licenses		100.00	2,200,400.00	2,200,400.00	2,200,300.00-	100.00-%		2,733,400.00	2,938,700.00
20009001/12020088 Pools Proprietor Licenses Sports bet/Lotto Agent		200.00	18,699,900.00	18,699,900.00	18,699,700.00-	100.00-%	18,700,000.00	20,102,100.00	21,609,900.00
Total	234,322,633.00	18,068,800.00	57,601,300.00	57,601,300.00	39,532,500.00-	68.63-%	81,400,000.00	90,237,800.00	97,006,100.00
TOTAL LICENSES	1,290,159,236.10	508,457,085.00	547,517,200.00	547,517,200.00	39,060,115.00-	7.13-%	919,101,756.00	991,035,000.00	1,065,360,700.00
LICENSES									
MINISTRY OF Trade and Investment									
Organization/Economic Code									
22001001/12020000									
22001001/12020078 Licensing of Produce Store Keepers	24,000.00	49,100.00	39,600.00	39,600.00	9,500.00+	23.99+%	150,000.00	160,900.00	172,900.00
Total	24,000.00	49,100.00	39,600.00	39,600.00	9,500.00+	23.99+%	150,000.00	160,900.00	172,900.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
LICENSES									
MINISTRY OF SCIENCE AND TECHNOLOGY									
Organization/Economic Code									
28001001/12020000									
28001001/12020041 Licencing of Computer Based Business Centres			216,100.00	216,100.00	216,100.00-	100.00-%		268,900.00	289,300.00
Total			216,100.00	216,100.00	216,100.00-	100.00-%		268,900.00	289,300.00
LICENSES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12020000									
29001001/12020037 Trade Permit License	1,000.00								
29001001/12020048 Rider's Permit			40,000,000.00	40,000,000.00	40,000,000.00-	100.00-%	40,000,000.00	43,000,000.00	46,224,500.00
29001001/12020056 Mass Transit Operators Licenses	4,200,000.00	2,050,000.00	3,000,000.00	3,000,000.00	950,000.00-	31.67-%	3,000,000.00	3,224,500.00	3,465,800.00
29001001/12020057 Renewal of Mass Transit Operators Licenses	3,710,000.00	2,400,000.00	2,000,000.00	2,000,000.00	400,000.00+	20.00+%	2,000,000.00	2,150,100.00	2,311,000.00
29001001/12020073 Private Loading Bay Operation Permit Fees		100.00	70,000,000.00	70,000,000.00	69,999,900.00-	100.00-%	70,000,000.00	75,249,700.00	80,893,200.00
29001001/12020083 Annual Route Permit/ Commercial Vehicle Fees		200.00	20,000,000.00	20,000,000.00	19,999,800.00-	100.00-%	20,000,000.00	21,500,600.00	23,112,900.00
29001001/12020089 Special Trade Permit Fees(Vehicle/Spare Parts Dealers)	500.00		40,000,000.00	40,000,000.00	40,000,000.00-	100.00-%	40,000,000.00	43,000,000.00	46,224,500.00
29001001/12020091 Registration of Mass Transit/Franhise Permit Fees							8,400,000.00	9,030,000.00	9,707,100.00
29001001/12020092 School Bus Permit							1,405,000.00	1,510,200.00	1,623,100.00
Total	7,911,500.00	4,450,300.00	175,000,000.00	175,000,000.00	170,549,700.00-	97.46-%	184,805,000.00	198,665,100.00	213,562,100.00
LICENSES									
MINISTRY OF PETROLEUM & SOLID MINERAL									
Organization/Economic Code									
32001001/12020000									
32001001/12020047 Permit for Oil Service Company	27,000.00		2,152,500.00	2,152,500.00	2,152,500.00-	100.00-%	4,000,000.00	4,300,100.00	4,623,000.00
Total	27,000.00		2,152,500.00	2,152,500.00	2,152,500.00-	100.00-%	4,000,000.00	4,300,100.00	4,623,000.00
LICENSES									
MINISTRY OF PUBLIC UTILITIES									
Organization/Economic Code									
52001001/12020000									
52001001/12020025 Renewal of fisher Licences		100.00	219,700.00	219,700.00	219,600.00-	99.95-%	220,000.00	236,500.00	254,500.00
52001001/12020028 Drilling Permit		10,100.00	1,050,400.00	1,050,400.00	1,040,300.00-	99.04-%	1,060,000.00	1,139,300.00	1,224,600.00
52001001/12020070 Excavation Permit		100.00	5,110,400.00	5,110,400.00	5,110,300.00-	100.00-%	5,120,000.00	5,504,200.00	5,917,200.00
Total		10,300.00	6,380,500.00	6,380,500.00	6,370,200.00-	99.84-%	6,400,000.00	6,880,000.00	7,396,300.00
LICENSES									
ABIA STATE WATER BOARD									
Organization/Economic Code									
52102001/12020000									
52102001/12020028 Borehole Drilling Permit/Licence	44,500.00	200.00	3,751,500.00	3,751,500.00	3,751,300.00-	99.99-%	3,750,000.00	4,031,200.00	4,333,700.00
Total	44,500.00	200.00	3,751,500.00	3,751,500.00	3,751,300.00-	99.99-%	3,750,000.00	4,031,200.00	4,333,700.00
MINISTRY OF HEALTH									
Organization/Economic Code									
21001001/12020000									
21001001/12020038 Forestry Licences Roller Saws Saw Mills Hammer/Licence	3,000.00	11,100.00			11,100.00+				
Total	3,000.00	11,100.00			11,100.00+				

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
LICENSES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12020000									
35001001/12020038 Forestry Licences Roller Saws Saw Mills Hammer Licence	85,000.00	84,500.00	409,400.00	409,400.00	324,900.00-	79.36-%	250,000.00	268,900.00	289,300.00
35001001/12020066 Permit to Food Vendor/Pure Water Manufacturer		145,000.00	1,500,600.00	1,500,600.00	1,355,600.00-	90.34-%	500,000.00	537,800.00	578,600.00
Total	85,000.00	229,500.00	1,910,000.00	1,910,000.00	1,680,500.00-	87.98-%	750,000.00	806,700.00	867,900.00
LICENSES									
MINISTRY OF LOCAL GOVERNMENT AND CHIEFTIANCY AFFR									
Organization/Economic Code									
51001001/12020000									
51001001/12020040 License Plates	10,000.00	50,100.00			50,100.00+				
Total	10,000.00	50,100.00			50,100.00+				
FEES									
OFFICE OF THE EXECUTIVE GOVERNOR									
Organization/Economic Code									
11001001/12040000									
11001001/12040027 Tender Fees		1,660.01	1,500,600.00	1,500,600.00	1,498,939.99-	99.89-%	1,545,000.00	1,661,400.00	1,786,200.00
11001001/12040090 Administrative Fees		1.00	1,249,700.00	1,249,700.00	1,249,699.00-	100.00-%	1,287,191.00	1,384,100.00	1,487,400.00
11001001/12040217 Issuance of Certificate of State of Origin	15,000.00	22,310.00			22,310.00+				
11001001/12040636 3% Security Fund	129,935,025.34	277,559,268.97	2,500,600.00	2,500,600.00	275,058,668.97+	10,999.71+%	2,575,000.00	2,768,300.00	2,976,000.00
Total	129,950,025.34	277,583,239.98	5,250,900.00	5,250,900.00	272,332,339.98+	5,186.39+%	5,407,191.00	5,813,800.00	6,249,600.00
FEES									
OFFICE OF THE DEPUTY GOVERNOR									
Organization/Economic Code									
11001002/12040000									
11001002/12040027 Tender Fees		305.00	5,000,000.00	5,000,000.00	4,999,695.00-	99.99-%	6,211,300.00	6,677,100.00	6,677,100.00
Total		305.00	5,000,000.00	5,000,000.00	4,999,695.00-	99.99-%	6,211,300.00	6,677,100.00	6,677,100.00
FEES									
OFFICE OF THE SECRETARY TO THE STATE GOVT									
Organization/Economic Code									
11013001/12040000									
11013001/12040027 Tenders Fees			99,700.00	99,700.00	99,700.00-	100.00-%	100,000.00	108,000.00	116,400.00
11013001/12040217 Issuance of Certificate of State of Origin	8,000.00	3,000.00			3,000.00+				
11013001/12040443 Canteen Fees (Sundry fee from Gov't Premises)		300.00			300.00+				
11013001/40000028 Diplomatic Letter Charges		100.00	99,700.00	99,700.00	99,600.00-	99.90-%	2,500,000.00	2,687,800.00	2,889,500.00
Total	8,000.00	3,400.00	199,400.00	199,400.00	196,000.00-	98.29-%	2,600,000.00	2,795,800.00	3,005,900.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
LIAISON OFFICE - LAGOS									
Organization/Economic Code									
11021001/12040000									
11021001/12040217 Issuance of Certificate of Origin		600.00	500,600.00	500,600.00	500,000.00-	99.88-%	1,000,000.00	1,074,500.00	1,155,000.00
Total		600.00	500,600.00	500,600.00	500,000.00-	99.88-%	1,000,000.00	1,074,500.00	1,155,000.00
FEES									
ABUJA LIAISON OFFICE									
Organization/Economic Code									
11021002/12040000									
11021002/12040057 Registration of Special Number for Traditional Rulers		300.00	50,400.00	50,400.00	50,100.00-	99.40-%		62,400.00	67,200.00
11021002/12040217 Issuance of Certificate of State		300.00	1,600,200.00	1,600,200.00	1,599,900.00-	99.98-%		1,987,900.00	2,136,800.00
Total		600.00	1,650,600.00	1,650,600.00	1,650,000.00-	99.96-%		2,050,300.00	2,204,000.00
FEES									
BUREAU OF POLITICAL AFFAIRS									
Organization/Economic Code									
11014001/12040000									
11014001/12040027 Tender Fees		100.00	99,700.00	99,700.00	99,600.00-	99.90-%	99,700.00	106,900.00	115,300.00
11014001/12040028 Fee for Issuance of Letter of Appointment to Political Appoi		400.00	600,200.00	600,200.00	599,800.00-	99.93-%	600,200.00	644,700.00	692,800.00
11014001/12040029 OrientationWorkshop for Plitical Holders Fees		100.00	1,750,300.00	1,750,300.00	1,750,200.00-	99.99-%	1,750,300.00	1,881,200.00	2,022,800.00
Total		600.00	2,450,200.00	2,450,200.00	2,449,600.00-	99.98-%	2,450,200.00	2,632,800.00	2,830,900.00
FEES									
BUREAU OF SPECIAL SERVICES									
Organization/Economic Code									
11021002/12040000									
11018002/12040057 Plate Numbers for Traditional Rulers		100.00			100.00+		750,000.00	806,700.00	866,800.00
11018001/12040217 Issuance of Certificate of State of Origin	77,800.00	17,300.00	750,300.00	750,300.00	733,000.00-	97.69-%	20,000.00	21,600.00	22,800.00
Total	77,800.00	17,400.00	750,300.00	750,300.00	732,900.00-	97.68-%	770,000.00	828,300.00	889,600.00
FEES									
ABIA STATE INFRASTRUCTURAL DEVELOPMENT BOARD									
Organization/Economic Code									
11039001/12040000									
11039001/12040027 Tender Fees	14,544,540.00	805,725,100.00	20,400.00	20,400.00	805,704,700.00+	3,949,532.84+%		25,200.00	27,600.00
11039001/12040028 Infrastructural Development Levy Residential -Building	231,000.00		254,000,000.00	254,000,000.00	254,000,000.00-	100.00-%	361,000,000.00	273,050,400.00	293,529,400.00
11039001/12040029 Infrastructural Development Levy -Industries	2,200.00		23,000,000.00	23,000,000.00	23,000,000.00-	100.00-%	69,000,000.00	24,725,100.00	26,579,800.00
11039001/12040030 Infrastructural Development Levy -Filling Stations			5,000,000.00	5,000,000.00	5,000,000.00-	100.00-%	15,000,000.00	5,374,600.00	5,777,900.00
11039001/12040031 Infrastructural Development Levy -Hotels/Catering Services			10,000,000.00	10,000,000.00	10,000,000.00-	100.00-%	30,000,000.00	10,750,300.00	11,557,000.00
11039001/12040032 Infrastructural Development Levy -Private Education/Institut			90,000,000.00	90,000,000.00	90,000,000.00-	100.00-%	130,000,000.00	96,750,300.00	104,006,100.00
11039001/12040033 Infrastructural Development Levy-Financial Institutions			23,000,000.00	23,000,000.00	23,000,000.00-	100.00-%	56,700,000.00	24,725,100.00	26,579,800.00
11039001/12040034 Infrastructural Development Levy Communication & Allied			24,500,600.00	24,500,600.00	24,500,600.00-	100.00-%	71,500,600.00	26,338,500.00	28,314,400.00
11039001/12040035 Infrastructural Development Levy-Market/Warehouse			15,000,000.00	15,000,000.00	15,000,000.00-	100.00-%	43,000,000.00	16,124,900.00	17,333,800.00
11039001/12040036 Infrastructural Development Levy-Transport (Vehicle load)	567,000.00		15,000,000.00	15,000,000.00	15,000,000.00-	100.00-%	30,000,000.00	16,124,900.00	17,333,800.00
11039001/12040037 Infrastructural Development Levy-Containers			1,000,000.00	1,000,000.00	1,000,000.00-	100.00-%	3,000,000.00	1,074,500.00	1,155,000.00
11039001/12040038 Infrastructural Development Levy-Parks (Private)			10,000,000.00	10,000,000.00	10,000,000.00-	100.00-%	20,000,000.00	10,750,300.00	11,557,000.00
11039001/12040039 Infrastructural Development Levy-Oil&Gas Facilities			5,000,000.00	5,000,000.00	5,000,000.00-	100.00-%	15,000,000.00	5,374,600.00	5,777,900.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11039001/12040040 Infrastructural Development Levy-Private Hospitals			3,000,000.00	3,000,000.00	3,000,000.00-	100.00-%	13,000,000.00	3,224,500.00	3,465,800.00
11039001/12040041 Infrastructural Development Levy-Quarrying/Minning Industrie			5,000,000.00	5,000,000.00	5,000,000.00-	100.00-%	15,000,000.00	5,374,600.00	5,777,900.00
11039001/12040048 Infrastructural Development Levy	32,636,642.00		25,000,000.00	25,000,000.00	25,000,000.00-	100.00-%	27,000,000.00	26,875,100.00	28,890,700.00
11039001/12040273 Fees for Renovation/Extension of Commercial Building	80,600.00	234,000.00	1,000,000.00	1,000,000.00	766,000.00-	76.60-%	3,000,000.00	1,074,500.00	1,155,000.00
11039001/12040620 Processing Fees for Development of Petrol Filling Station		202,000.00			202,000.00+		2,000,000.00	2,150,100.00	2,311,000.00
Total	48,061,982.00	806,161,100.00	509,521,000.00	509,521,000.00	296,640,100.00+	58.22+%	904,200,600.00	549,887,500.00	591,129,900.00
FEES									
ABIA STATE OIL PRODUCING AREAS DEV. COMMUNITY ASOPADEC									
Organization/Economic Code									
11101001/12040000									
11101001/12040017 Contrators Registration Fees	2,345,898.50	100,000.00	3,000,000.00	3,000,000.00	2,900,000.00-	96.67-%	1,000,000.00	1,074,500.00	1,155,000.00
11101001/12040027 Tender Fees		100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99-%	400,000.00	429,800.00	462,200.00
Total	2,345,898.50	100,100.00	4,000,000.00	4,000,000.00	3,899,900.00-	97.50-%	1,400,000.00	1,504,300.00	1,617,200.00
FEES									
ABIA STATE PENSION BOARD									
Organization/Economic Code									
11035001/12040000									
11035001/12040649 Pensioniers Identity Card Fees	56,500.00	93,500.00	249,700.00	249,700.00	156,200.00-	62.56-%	300,000.00	322,900.00	346,900.00
Total	56,500.00	93,500.00	249,700.00	249,700.00	156,200.00-	62.56-%	300,000.00	322,900.00	346,900.00
FEES									
ABIA STATE MKT AGENCY & QUALITY MGT. AGENCY									
Organization/Economic Code									
11100102/12040000									
11100102/12040677 Quality Check on all Product		100.00	12,432,200.00	12,432,200.00	12,432,100.00-	100.00-%	12,432,200.00	13,364,900.00	14,367,300.00
11100102/12040678 Registration of Joint Venture		200.00	3,049,200.00	3,049,200.00	3,049,000.00-	99.99-%	3,049,200.00	3,277,400.00	3,523,500.00
Total		300.00	15,481,400.00	15,481,400.00	15,481,100.00-	100.00-%	15,481,400.00	16,642,300.00	17,890,800.00
FEES									
ABIA STATE SIGNAGE & ADVERTISEMENT AGENCY (ASAA)									
Organization/Economic Code									
11100104/12040000									
11100104/12040036 Advertisement Fees (Moblie Road show)		13,660,552.52	3,000,000.00	3,000,000.00	10,660,552.52+	355.35+%	4,500,000.00	4,837,900.00	5,200,500.00
11100104/12040264 Registration Fees	11,280,000.00	276,100.00	1,500,600.00	1,500,600.00	1,224,500.00-	81.60-%	2,250,000.00	2,418,900.00	2,600,200.00
11100104/12040457 Bus Shelter	30,000.00	71,100.00	7,500,600.00	7,500,600.00	7,429,500.00-	99.05-%	1,125,000.00	1,208,900.00	1,300,100.00
11100104/12040661 Registration & Permit	11,652,820.00	11,401,173.00			11,401,173.00+				
11100104/12040680 Renewal of Permit Fees	53,510,187.00	47,499,352.00	5,875,200.00	5,875,200.00	41,624,152.00+	708.47+%		7,299,000.00	7,846,400.00
Total	76,473,007.00	72,908,277.52	17,876,400.00	17,876,400.00	55,031,877.52+	307.85+%	7,875,000.00	15,764,700.00	16,947,200.00
FEES									
ABIA STATE HOUSE OF ASSEMBLY									
Organization/Economic Code									
12003001/12040000									
12003001/12040090 Administrative Charges	240,000.00								
Total	240,000.00								

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
MINISTRY OF INFORMATION AND STRATEGY									
23001001/12040000									
23001001/12040017 Registration of Private Suppliers of Stationery Mate		100.00	50,400.00	50,400.00	50,300.00-	99.80-%		62,400.00	67,200.00
23001001/12040027 Tenders Fees		100.00			100.00+				
23001001/12040060 Registration of Magazine		100.00			100.00+				
23001001/12040064 Registration Fees for TV / Radio Station		100.00			100.00+				
23001001/12040245 Registration of Hotels and Other Tourism Enterprises							3,446,879.00	3,705,800.00	3,984,300.00
23001001/12040264 Registration Fees for TV / Radio Station							104,016.00	111,700.00	120,100.00
23001001/12040336 Registration of Private Printers		100.00	5,031,200.00	5,031,200.00	5,031,100.00-	100.00-%		6,249,700.00	6,717,900.00
23001001/12040399 Hotel Renewal Fees							2,889,760.00	3,106,800.00	3,339,700.00
23001001/12040400 Registration of Contest of Beauty pageant							104,016.00	111,700.00	120,100.00
23001001/12040607 Annual Renewal Fee of Private Printers		200.00	2,000,000.00	2,000,000.00	1,999,800.00-	99.99-%		2,485,000.00	2,671,100.00
23001001/12040622 PMAN Registration							1,734,130.00	1,864,300.00	2,003,600.00
23001001/12040632 Renewal of Private Suppliers of Stationery Materials		200.00	50,400.00	50,400.00	50,200.00-	99.60-%		62,400.00	67,200.00
Total		900.00	7,132,000.00	7,132,000.00	7,131,100.00-	99.99-%	8,278,801.00	17,759,800.00	19,091,200.00
FEES									
ABIA STATE PRINTING AND PUBLISHING CORPORATION									
23055001/12040000									
23055001/12040027 Tender Fees		200.00	2,000,000.00	2,000,000.00	1,999,800.00-	99.99-%		2,485,000.00	2,671,100.00
23055001/12040036 Advertisement Fees			7,500,600.00	7,500,600.00	7,500,600.00-	100.00-%	8,063,145.00	8,667,500.00	9,318,100.00
23055001/12040316 Rent on other Business Operations within Govt. Premises		100.00			100.00+				
23055001/12040609 Bureau of Training-Examination Fees		100.00			100.00+				
23055001/12040672 Bureau of Training-Fee for Computer Training School		100.00			100.00+				
Total		500.00	9,500,600.00	9,500,600.00	9,500,100.00-	99.99-%	8,063,145.00	11,152,500.00	11,989,200.00
FEES									
BUREAU OF TRAINING									
Organization/Economic Code									
25005001/12040000									
25005001/12040062 Issuance of Statement of Result for Compro	114,600.00	159,950.00	480,200.00	480,200.00	320,250.00-	66.69-%	600,000.00	644,700.00	692,800.00
25005001/12040316 Examination Fees			1,440,500.00	1,440,500.00	1,440,500.00-	100.00-%	160,000.00	171,700.00	184,900.00
25005001/12040609 Fee for Computer Training School			480,200.00	480,200.00	480,200.00-	100.00-%	640,000.00	687,900.00	739,500.00
25005001/12040672 Registration Fees for Proficiency Course			1,500,600.00	1,500,600.00	1,500,600.00-	100.00-%	1,500,000.00	1,612,300.00	1,733,500.00
Total	114,600.00	159,950.00	3,901,500.00	3,901,500.00	3,741,550.00-	95.90-%	2,900,000.00	3,116,600.00	3,350,700.00
FEES									
BUREAU OF SERVICE WELFARE									
Organization/Economic Code									
25005003/12040000									
25005003/12040312 Card Fees (CSC)			99,700.00	99,700.00	99,700.00-	100.00-%	99,800.00	106,900.00	115,300.00
25005003/12040316 Medical Examination Fees	76,560,173.68	210,600.00	400,900.00	400,900.00	190,300.00-	47.47-%	440,900.00	474,200.00	510,200.00
Total	76,560,173.68	210,600.00	500,600.00	500,600.00	290,000.00-	57.93-%	540,700.00	581,100.00	625,500.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
LOCAL GOVERNMENT STAFF PENSION BOARD									
Organization/Economic Code									
25007001/12040000									
25007001/12040649 Local Government Pensioners Identity Cards Fees		35,800.00			35,800.00+				
Total		35,800.00			35,800.00+				
FEES									
OFFICE OF THE AUDITOR GENERAL (STATE)									
Organization/Economic Code									
40001001/12040000									
40001001/12040017 Registration of Firms of Chartered Accountants		10,100.00	30,000.00	30,000.00	19,900.00-	66.33-%	50,000.00	54,000.00	57,600.00
40001001/12040027 Tenders Fees		100.00			100.00+				
40001001/12040151 Renewal of Registration of Chartered Accountants	45,000.00	95,100.00	55,200.00	55,200.00	39,900.00+	72.28+%	100,000.00	108,000.00	116,400.00
Total	45,000.00	105,300.00	85,200.00	85,200.00	20,100.00+	23.59+%	150,000.00	162,000.00	174,000.00
FEES									
CIVIL SERVICE COMMISSION									
Organization/Economic Code									
47001001/12040000									
47001001/12040052 Civil Service Examination Fees			300,100.00	300,100.00	300,100.00-	100.00-%	1,700,000.00	1,827,200.00	1,964,100.00
47001001/12040225 Examination Fees for Appointments	21,000.00	2,000.00			2,000.00+				
47001001/12040325 Application Fees for Transfer of Service			69,700.00	69,700.00	69,700.00-	100.00-%	80,000.00	86,400.00	92,400.00
47001001/12040649 Pensioners Identity Cards Fees		39,000.00			39,000.00+				
Total	21,000.00	41,000.00	369,800.00	369,800.00	328,800.00-	88.91-%	1,780,000.00	1,913,600.00	2,056,500.00
FEES									
ABIA STATE INDEPENDENCE ELECTORAL COMMISSION									
Organization/Economic Code									
48001001/12040000									
48001001/12040104 Councillorship Elections		100.00	42,799,600.00	42,799,600.00	42,799,500.00-	100.00-%	33,650,000.00	36,174,000.00	38,887,100.00
48001001/12040105 Chairmanship Elections		100.00	17,200,400.00	17,200,400.00	17,200,300.00-	100.00-%	45,900,000.00	49,342,200.00	53,043,300.00
Total		200.00	60,000,000.00	60,000,000.00	59,999,800.00-	100.00-%	79,550,000.00	85,516,200.00	91,930,400.00
FEES									
AUDITOR GENERAL-LOCAL GOVERNMENT									
Organization/Economic Code									
63001001/12040000									
63001001/12040234 Arreas of Audit Fees	216,539.66								
63001001/12040347 Audit Fees (Local Government)			85,500,600.00	85,500,600.00	85,500,600.00-	100.00-%	25,500,000.00	27,412,900.00	29,469,300.00
63001001/12040397 Audit Fees for Health Agency		100.00	85,500,600.00	85,500,600.00	85,500,500.00-	100.00-%	8,500,000.00	9,138,000.00	9,823,500.00
63001001/12040600 Audit Fees for ASUBEB (LG Funds)		100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99-%	1,000,000.00	1,074,500.00	1,155,000.00
63001001/12040604 Audit Fees for Centre for Mass Literacy Education		100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99-%	100,000.00	108,000.00	116,400.00
63001001/12040611 Audit Fees for Local Gov't Education Authority			17,600,200.00	17,600,200.00	17,600,200.00-	100.00-%	10,200,000.00	10,965,200.00	11,787,500.00
63001001/12040612 Audit Fees for Local Gov't Training Fund			1,000,000.00	1,000,000.00	1,000,000.00-	100.00-%	500,000.00	537,800.00	578,600.00
63001001/12040613 Audit Fees for Local Government Pensions Board			1,000,000.00	1,000,000.00	1,000,000.00-	100.00-%	500,000.00	537,800.00	578,600.00
63001001/12040614 Audit Fees for Joint Allocation Account Committee			1,000,000.00	1,000,000.00	1,000,000.00-	100.00-%	1,000,000.00	1,074,500.00	1,155,000.00
Total	216,539.66	300.00	193,601,400.00	193,601,400.00	193,601,100.00-	100.00-%	47,300,000.00	50,848,700.00	54,663,900.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
LOCAL GOVERNMENT SERVICE COMMISSION									
Organization/Economic Code									
64001001/12040000									
64001001/12040017 Registration of Consultants		100.00	99,700.00	99,700.00	99,600.00-	99.90-%	103,690.00	111,600.00	120,000.00
64001001/12040027 Tenders Fee		200.00	99,700.00	99,700.00	99,500.00-	99.80-%	103,690.00	111,600.00	120,000.00
64001001/12040151 Renewal of Registration of Consultants		100.00	50,400.00	50,400.00	50,300.00-	99.80-%	52,420.00	56,400.00	61,200.00
Total		400.00	249,800.00	249,800.00	249,400.00-	99.84-%	259,800.00	279,600.00	301,200.00
FEES									
MINISTRY OF AGRICULTURE & NATURAL RESOURCES									
Organization/Economic Code									
15001001/12040000									
15001001/12040027 Tender Fees		10,700.00	200,400.00	200,400.00	189,700.00-	94.66-%	300,000.00	322,900.00	346,900.00
15001001/12040041 Laboratory Fees							40,000.00	43,200.00	46,800.00
15001001/12040046 Veterinary/Agricultural Services Fees		100.00	150,100.00	150,100.00	150,000.00-	99.93-%	180,000.00	193,300.00	207,700.00
15001001/12040090 Administration Charges		100.00	99,700.00	99,700.00	99,600.00-	99.90-%	120,000.00	128,500.00	138,100.00
15001001/12040093 Trade Animal Control		100.00	39,600.00	39,600.00	39,500.00-	99.75-%	50,000.00	54,000.00	57,600.00
15001001/12040108 Prophylactic Treatment Fees	157,000.00	96,600.00	120,000.00	120,000.00	23,400.00-	19.50-%	120,000.00	128,500.00	138,100.00
15001001/12040109 Slaughter House Fee							350,000.00	375,800.00	403,500.00
15001001/12040110 Butcher Registration Fees							150,000.00	160,900.00	172,900.00
15001001/12040111 Fish Pond Inspection Fees							30,000.00	32,400.00	34,800.00
15001001/12040112 Livestock Farm Site Inspection Fees	5,000.00	100.00	9,600.00	9,600.00	9,500.00-	98.96-%	150,000.00	160,900.00	172,900.00
15001001/12040113 Meat Inspection Fees	700,000.00	200.00	39,600.00	39,600.00	39,400.00-	99.49-%	60,000.00	64,800.00	69,600.00
15001001/12040115 Haulage Fees for Livestock/Fisheries	750,000.00	100.00	39,600.00	39,600.00	39,500.00-	99.75-%	60,000.00	64,800.00	69,600.00
15001001/12040119 Palm Oil: Produce Inspection Fees							30,000.00	32,400.00	34,800.00
15001001/12040218 Arrears of Annual Supervision Fees							30,000.00	32,400.00	34,800.00
15001001/12040358 Registration of Poultry Fees							30,000.00	32,400.00	34,800.00
15001001/12040383 Pest Control Service Equipment Fees		10,000.00			10,000.00+				
15001001/12040442 Clinic Charge Fees	73,000.00	75,100.00	50,400.00	50,400.00	24,700.00+	49.01+%	80,000.00	86,400.00	92,400.00
15001001/12040537 Farmers Registration Fee	5,000.00	100.00	210,100.00	210,100.00	210,000.00-	99.95-%		260,600.00	279,800.00
Total	1,690,000.00	193,200.00	959,100.00	959,100.00	765,900.00-	79.86-%	1,780,000.00	2,174,200.00	2,335,100.00
FEES									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12040000									
20001001/12040027 Tenders Fees	44,000.00	300.00	300,100.00	300,100.00	299,800.00-	99.90-%	300,100.00	322,900.00	346,900.00
Total	44,000.00	300.00	300,100.00	300,100.00	299,800.00-	99.90-%	300,100.00	322,900.00	346,900.00
FEES									
OFFICE OF THE ACCOUNTANT GENERAL STATE									
Organization/Economic Code									
20007001/12040000									
20007001/12040058 Stamp Duties		100.00			100.00+				
Total		100.00			100.00+				

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
ABIA STATE BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12040000									
20008001/12040027 Tender Fees	5,347,997.00	60,823,422.01			60,823,422.01+				
20008001/12040045 Change of Ownership (Vehicle Test & Drivers Test)	627,300.00	9,340,338.29	30,000,000.00	30,000,000.00	20,659,661.71-	68.87-%	70,708,644.00	76,012,000.00	81,713,100.00
20008001/12040047 Land Use Charge (Current)	104,541,411.37	70,334,597.57	112,297,700.00	112,297,700.00	41,963,102.43-	37.37-%	144,072,621.00	154,877,600.00	166,493,400.00
20008001/12040055 Identification of Motor Vehicles Fees		1,850.00	30,000,000.00	30,000,000.00	29,998,150.00-	99.99-%	66,048,026.00	71,001,200.00	76,326,500.00
20008001/12040056 Road Traffic Exam Fees/MOT		100.00	100,000,000.00	100,000,000.00	99,999,900.00-	100.00-%	711,286,437.00	764,632,700.00	821,979,700.00
20008001/12040057 Motor Vehicle New Number Plates	179,173,233.33	90,665,600.00	150,000,000.00	150,000,000.00	59,334,400.00-	39.56-%	345,481,984.00	371,392,600.00	399,247,300.00
20008001/12040058 Stamp Duty	197,049,171.34	178,397,869.01	180,000,000.00	180,000,000.00	1,602,130.99-	0.89-%	406,449,393.00	436,932,800.00	469,702,300.00
20008001/12040090 Administrative Fees	179,356,149.15	371,626,631.06	20,000,000.00	20,000,000.00	351,626,631.06+	1,758.13+%	22,862,778.00	24,577,400.00	26,420,200.00
20008001/12040116 Proof of Ownership	9,030,000.00	5,354,100.00	15,000,000.00	15,000,000.00	9,645,900.00-	64.31-%	17,782,161.00	19,115,300.00	20,548,700.00
20008001/12040275 Flying Revenue (Tricycle Okada motor vehicleetc)	1,072,888,304.00	959,702,333.40	500,600.00	500,600.00	959,201,733.40+	191,610.41+%	439,997,984.00	472,997,600.00	508,472,900.00
20008001/12040366 Stamp Duty (Others)	237,350.00	28,792,913.19			28,792,913.19+				
20008001/12040549 Auto Registration	42,400.00								
20008001/12040582 Renewal of Registration fee for Collecting Agent		100.00			100.00+				
20008001/12040597 Land Use Change (Arreas)	3,054,478.00	201,212.00			201,212.00+		408,205,761.00	438,821,100.00	471,732,300.00
Total	1,751,347,794.19	1,775,241,066.53	637,798,300.00	637,798,300.00	1,137,442,766.53+	178.34+%	2,632,895,789.00	2,830,360,300.00	3,042,636,400.00
FEES									
MINISTRY OF Trade and Investment									
Organization/Economic Code									
22001001/12040000									
22001001/12040025 Pest Control & Fumigation/Spray of Produce Stores Fee.		115,100.00	210,100.00	210,100.00	95,000.00-	45.22-%	302,500.00	325,300.00	349,300.00
22001001/12040027 Tender Fees			1,615,900.00	1,615,900.00	1,615,900.00-	100.00-%	4,088,441.00	4,395,000.00	4,725,100.00
22001001/12040047 Application for Industrial Plots	13,000.00	100.00	99,700.00	99,700.00	99,600.00-	99.90-%	99,700.00	106,900.00	115,300.00
22001001/12040048 Other Markets Development Levy		8,100.00	6,216,100.00	6,216,100.00	6,208,000.00-	99.87-%	6,682,308.00	7,183,700.00	7,722,700.00
22001001/12040117 Registration of Stores (Produce)	5,000.00	8,100.00	260,500.00	260,500.00	252,400.00-	96.89-%	363,800.00	391,300.00	420,200.00
22001001/12040118 Cashew nut Inspection Fees	155,000.00	50,100.00	360,100.00	360,100.00	310,000.00-	86.09-%	485,000.00	521,000.00	560,600.00
22001001/12040119 Palm Oil Inspection Fees	6,300,000.00	922,830.00	15,000,000.00	15,000,000.00	14,077,170.00-	93.85-%	16,000,000.00	17,200,400.00	18,490,900.00
22001001/12040120 Palm Kernel Produce Inspection Fees	768,000.00	185,100.00	15,000,000.00	15,000,000.00	14,814,900.00-	98.77-%	10,500,000.00	11,287,000.00	12,133,400.00
22001001/12040121 Rubber Produce Inspect Fee		100.00	600,200.00	600,200.00	600,100.00-	99.98-%	728,600.00	782,800.00	841,600.00
22001001/12040122 Fees on Haulage of Industrial Good/Products	500,000.00	48,100.00			48,100.00+				
22001001/12040123 Registration of SMES/MSME	26,000.00	285,100.00			285,100.00+				
22001001/12040125 Registration of Business Premises (Current)	493,000.00	7,100.00	75,338,600.00	75,338,600.00	75,331,500.00-	99.99-%	80,989,001.00	87,063,600.00	93,593,000.00
22001001/12040126 Registration of Business Premises (Arreas)	92,000.00	5,000.00	10,360,100.00	10,360,100.00	10,355,100.00-	99.95-%	11,137,108.00	11,972,400.00	12,870,400.00
22001001/12040127 Renewal of Business Premises	13,486,020.01	5,621,100.00	37,662,700.00	37,662,700.00	32,041,600.00-	85.08-%	40,487,408.00	43,523,500.00	46,787,600.00
22001001/12040128 Stallage Fees (Ekeoha Shopping Centre Ltd Aba)		100.00	103,596,700.00	103,596,700.00	103,596,600.00-	100.00-%	111,366,453.00	119,719,100.00	128,697,500.00
2001001/12040130 Haulage Fees		100.00			100.00+		7,277,300.00	7,823,500.00	8,410,500.00
22001001/12040131 Other Markets Fees	14,395,200.00	304,100.00	105,000,000.00	105,000,000.00	104,695,900.00-	99.71-%	112,875,006.00	121,340,900.00	130,441,700.00
22001001/12040231 Renewal of Produce Stores	9,000.00	26,100.00	1,500,600.00	1,500,600.00	1,474,500.00-	98.26-%	650,000.00	698,700.00	751,500.00
22001001/12040244 Registration of Produce Merchant	44,000.00	122,100.00	300,100.00	300,100.00	178,000.00-	59.31-%	607,000.00	653,000.00	702,200.00
22001001/12040273 Approval Fees for Commercial Buildings		100.00	5,000,000.00	5,000,000.00	4,999,900.00-	100.00-%	5,000,000.00	5,374,600.00	5,777,900.00
22001001/12040367 General Commodity Fees (Supportive							1,797,722.00	1,932,800.00	2,078,000.00
22001001/12040371 Cocoa: Produce Inspection Fee	4,458,000.00	4,540,600.00	15,000,000.00	15,000,000.00	10,459,400.00-	69.73-%	20,500,000.00	22,037,200.00	23,690,200.00
22001001/12040428 Operational Permit for Industrie							5,879,605.00	6,320,500.00	6,794,700.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
22001001/12040525 Produce Inspection	4,000.00	180,000.00	3,350,500.00	3,350,500.00	3,170,500.00-	94.63-%	485,000.00	521,000.00	560,600.00
22001001/12040680 Annual Renewal Operation Permit for							2,351,348.00	2,528,200.00	2,717,900.00
22001001/12040687 Regulation /Supervisory Fees							1,175,626.00	1,264,100.00	1,358,900.00
22001001/12040689 Industrial Cluster and layout operational fees							4,702,588.00	5,055,200.00	5,434,500.00
Total	40,748,220.01	12,429,130.00	396,471,900.00	396,471,900.00	384,042,770.00-	96.87-%	446,531,514.00	480,021,700.00	516,026,200.00
FEES									
MINISTRY OF SCIENCE & TECHNOLOGY									
Organization/Economic Code									
28001001/12040000									
28001001/12040027 Tender Fees		100.00	108,000.00	108,000.00	107,900.00-	99.91-%	108,000.00	116,400.00	124,800.00
28001001/12040030 Scienfic Research Registration Fees Trade medical Prachichir		100.00	81,600.00	81,600.00	81,500.00-	99.88-%	2,400,000.00	2,579,800.00	2,773,100.00
28001001/12040050 Inspection Sampling and Analysis of food at Hotels and Eatr		100.00	20,000,000.00	20,000,000.00	19,999,900.00-	100.00-%	20,000,000.00	21,500,600.00	23,112,900.00
28001001/12040122 Produce Haulage Fees		100.00			100.00+				
28001001/12040227 Registration Fees for Joint Venture			162,100.00	162,100.00	162,100.00-	100.00-%	162,100.00	174,100.00	187,300.00
28001001/12040228 Registration of Techical Based Artisian/Traded Association		10,000.00	268,900.00	268,900.00	258,900.00-	96.28-%	268,900.00	289,300.00	310,900.00
28001001/12040229 Regsitration Fees for Scientific and Technological Lab			268,900.00	268,900.00	268,900.00-	100.00-%	4,000,000.00	4,300,100.00	4,623,000.00
28001001/12040230 Inspection Fees for Scientific & Trechnological Lab			162,100.00	162,100.00	162,100.00-	100.00-%	162,100.00	174,100.00	187,300.00
28001001/12040265 Annual Renewal of Registration Fees	640,000.00		26,400.00	26,400.00	26,400.00-	100.00-%	1,200,000.00	1,290,500.00	1,387,700.00
28001001/12040616 Registration of ICT & Bussiness Centers			6,458,600.00	6,458,600.00	6,458,600.00-	100.00-%	6,458,600.00	6,943,500.00	7,464,500.00
28001001/12040617 Renewal Fees for ICT Based Centers		10,000.00	3,230,500.00	3,230,500.00	3,220,500.00-	99.69-%	4,500,000.00	4,837,900.00	5,200,500.00
28001001/12040637 Installation of New Mast in the State			6,458,600.00	6,458,600.00	6,458,600.00-	100.00-%		8,024,000.00	8,625,500.00
28001001/12040671 Annual Renewal Fees for Mast			8,611,000.00	8,611,000.00	8,611,000.00-	100.00-%		10,697,400.00	11,499,300.00
Total	640,000.00	20,400.00	45,836,700.00	45,836,700.00	45,816,300.00-	99.96-%	39,259,700.00	60,927,700.00	65,496,800.00
FEES									
ABIA STATE INVESTMENT & PROPERTY DEVELOPMENT COMPANY									
Organization/Economic Code									
22018001/12040000									
22018001/12040027 Tender Fees	15,000.00								
Total	15,000.00								
FEES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12040000									
29001001/12040015 Trade Test Fees			509,000.00	509,000.00	509,000.00-	100.00-%	509,000.00	547,400.00	588,200.00
29001001/12040017 Annual Registration of Contractors			2,799,600.00	2,799,600.00	2,799,600.00-	100.00-%	2,799,600.00	3,009,600.00	3,235,300.00
29001001/12040027 Tenders Fees	30,000.00		219,700.00	219,700.00	219,700.00-	100.00-%	219,700.00	236,500.00	254,500.00
29001001/12040048 Development Levy	20,000.00								
29001001/12040054 Pack and Pay Project	300,000.00	1,380,000.00	1,500,600.00	1,500,600.00	120,600.00-	8.04-%	1,500,600.00	1,613,400.00	1,734,600.00
29001001/12040056 Road Traffic Inspection Fees		513,500.00	200,400.00	200,400.00	313,100.00+	156.24+%	200,400.00	214,900.00	230,600.00
29001001/12040096 Franchise Fees	100,000.00								
29001001/12040097 Tow Vehicle Permit			500,600.00	500,600.00	500,600.00-	100.00-%	500,600.00	537,800.00	578,600.00
29001001/12040112 Produce Haulage Fees							800,100.00	859,600.00	924,400.00
29001001/12040115 Haulage Fees		350,000.00	2,003,600.00	2,003,600.00	1,653,600.00-	82.53-%	2,003,600.00	2,153,700.00	2,315,700.00
29001001/12040122 Produce Haulage Fees	100,000.00								
29001001/12040129 Emblems Fees			20,300,100.00	20,300,100.00	20,300,100.00-	100.00-%	20,300,100.00	21,822,400.00	23,458,700.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
29001001/12040132 MOT Test Training and Workshop Inspection Fees			130,504,200.00	130,504,200.00	130,504,200.00-	100.00-%	130,504,200.00	140,291,700.00	150,813,900.00
29001001/12040133 Fees from Driving School	7,500.00		404,600.00	404,600.00	404,600.00-	100.00-%	404,600.00	434,600.00	467,000.00
29001001/12040135 Driving Test Fees	6,500.00	12,000.00	200,400.00	200,400.00	188,400.00-	94.01-%	200,400.00	214,900.00	230,600.00
29001001/12040136 Daily Toll Ticket		5.00	230,399,800.00	230,399,800.00	230,399,795.00-	100.00-%	230,399,800.00	247,679,500.00	266,255,700.00
29001001/12040137 Driving /Eye Test Fees		2,100.00	2,000,000.00	2,000,000.00	1,997,900.00-	99.90-%	2,000,000.00	2,150,100.00	2,311,000.00
29001001/12040265 Renewal Fees from Driving School		100.00	150,100.00	150,100.00	150,000.00-	99.93-%	150,100.00	160,900.00	172,900.00
29001001/12040393 Vehicle Inspection Test							89,750.00	96,100.00	103,300.00
29001001/12040453 Okada Identification							95,000.00	102,000.00	109,200.00
29001001/12040454 Registration of Private Taxis	200,000.00						800,100.00	859,600.00	924,400.00
29001001/12040552 Road Worthiness Certificate							161,225,000.00	173,316,900.00	186,315,700.00
29001001/12040645 Government Park Maintenance Fee		200.00	2,073,300.00	2,073,300.00	2,073,100.00-	99.99-%	6,150,000.00	6,611,100.00	7,106,900.00
29001001/12040691 Renewal of Franchise Fees							4,000,000.00	4,300,100.00	4,623,000.00
Total	764,000.00	2,257,905.00	393,766,000.00	393,766,000.00	391,508,095.00-	99.43-%	564,852,650.00	607,212,800.00	652,754,200.00
FEES									
ABIA STATE FIRE SERVICE									
Organization/Economic Code									
29001002/12040000									
29001002/12040028 Fire Certificate Reports Fee	268,500.00	3,875,180.00	5,000,000.00	5,000,000.00	1,124,820.00-	22.50-%	10,000,000.00	10,750,300.00	11,557,000.00
29001002/12040139 Fire Service Training Fees			5,000,000.00	5,000,000.00	5,000,000.00-	100.00-%	5,000,000.00	5,374,600.00	5,777,900.00
29001002/12040288 Factories and Industrial Buildings Fire Inspection / Service	61,000.00	90,000.00	50,000,000.00	50,000,000.00	49,910,000.00-	99.82-%	70,000,000.00	75,249,700.00	80,893,200.00
29001002/12040369 Assembling Building Fire Inspection / Service Fees	52,000.00	10,000.00	50,000,000.00	50,000,000.00	49,990,000.00-	99.98-%	70,000,000.00	75,249,700.00	80,893,200.00
29001002/12040465 Business Building Fire Inspection / Service Fees	58,000.00	3,000.00	50,000,000.00	50,000,000.00	49,997,000.00-	99.99-%	70,000,000.00	75,249,700.00	80,893,200.00
29001002/12040681 Residential Building Fire Inspection / Service Fees	5,000.00		50,000,000.00	50,000,000.00	50,000,000.00-	100.00-%	50,000,000.00	53,750,300.00	57,781,500.00
29001002/12040682 Storage Building Fire Inspection / Service Fees		20,000.00	40,000,000.00	40,000,000.00	39,980,000.00-	99.95-%	40,000,000.00	43,000,000.00	46,224,500.00
29001002/12040683 High Hazard Building Fire Inspection / Service Fees			50,000,000.00	50,000,000.00	50,000,000.00-	100.00-%	50,000,000.00	53,750,300.00	57,781,500.00
29001002/12040684 Renewal of Compliance Certificate	17,523,530.00	5,457,845.96	50,000,000.00	50,000,000.00	44,542,154.04-	89.08-%	70,000,000.00	75,249,700.00	80,893,200.00
Total	17,968,030.00	9,456,025.96	350,000,000.00	350,000,000.00	340,543,974.04-	97.30-%	435,000,000.00	467,624,300.00	502,695,200.00
FEES									
ABIA TRANSPORT CORPERATION (ABIA LINE)									
Organization/Economic Code									
29053001/12040000									
29053001/12040096 Commission on Franchise Buses		55,640,587.00	145,000,000.00	145,000,000.00	89,359,413.00-	61.63-%	147,900,000.00	158,992,800.00	170,917,200.00
29053001/12040274 Registration Fees		10,235,477.68	900,400.00	900,400.00	9,335,077.68+	1,036.77+%	10,918,408.00	11,737,100.00	12,617,100.00
29053001/12040411 Facility Fees		9,903,232.86	7,000,000.00	7,000,000.00	2,903,232.86+	41.47+%	11,140,000.00	11,975,900.00	12,873,900.00
29053001/12040412 Courier Service Charges		10,285,591.26	20,000,000.00	20,000,000.00	9,714,408.74-	48.57-%	15,400,000.00	16,554,700.00	17,796,000.00
Total		86,064,888.80	172,900,400.00	172,900,400.00	86,835,511.20-	50.22-%	185,358,408.00	199,260,500.00	214,204,200.00
FEES									
TRAFFIC & INDISCIPLINE MGT. AGENCY OF ABIA STATE									
Organization/Economic Code									
29057001/12040000									
29057001/12040551 Motorcycle Riders Fees							395,000.00	424,900.00	457,300.00
Total							395,000.00	424,900.00	457,300.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
MINISTRY OF PETROLEUM & SOLID MINERAL									
Organization/Economic Code									
32001001/12040000									
32001001/12040027 Tender Fees	67,000.00	40,000.00	99,700.00	99,700.00	59,700.00-	59.88-%	100,000,000.00	107,500,600.00	115,563,000.00
32001001/12040000 Solid Mineral Development Fees	7,500,000.00	150,000.00			150,000.00+				
32001001/12040142 Registration of Filling Station	188,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00-%	1,000,000.00	1,074,500.00	1,155,000.00
32001001/12040143 Renewal of Registration Filling Station	2,540,000.00	2,632,500.00	1,000,000.00	1,000,000.00	1,632,500.00+	163.25+%	1,200,000.00	1,290,500.00	1,387,700.00
32001001/12040144 Registration of Surface Tanks	54,000.00								
32001001/12040145 Loading and Offloading Permit to Tanker Drivers	40,000.00		7,099,700.00	7,099,700.00	7,099,700.00-	100.00-%	11,000,000.00	11,824,800.00	12,711,900.00
32001001/12040147 Renewal of Drilling Companies in the State	30,000.00								
32001001/12040148 Registration Fees of Mining Companies	2,500,000.00								
32001001/12040149 Certification of Petrol Stations	1,936,500.00	212,100.00	7,099,700.00	7,099,700.00	6,887,600.00-	97.01-%	10,000,000.00	10,750,300.00	11,557,000.00
32001001/12040228 Registration of Technical Based Artisans Clusters		20,100.00			20,100.00+				
32001001/12040428 Annual operation fees for quarries/Evacuation sites		100.00	20,731,100.00	20,731,100.00	20,731,000.00-	100.00-%	22,770,000.00	24,477,800.00	26,313,400.00
32001001/12040495 Certificate of Recognition Fees		570,000.00			570,000.00+				
32001001/12040581 Loading Fees		600,100.00	50,811,500.00	50,811,500.00	50,211,400.00-	98.82-%	55,500,000.00	59,662,700.00	64,136,900.00
32001001/12040618 Renewal of Registration of Surface Tanks							150,000.00	160,900.00	172,900.00
32001001/12040685 Site Maintenance Fees		100.00	2,000,000.00	2,000,000.00	1,999,900.00-	100.00-%	2,200,000.00	2,365,000.00	2,542,700.00
Total	14,855,500.00	4,225,000.00	89,841,700.00	89,841,700.00	85,616,700.00-	95.30-%	203,820,000.00	219,107,100.00	235,540,500.00
FEES									
MINISTRY OF ENERGY & MINERAL RESOURCES									
Organization/Economic Code									
31001001/12040000									
31001001/12040428 Annual operation fees for quarries/Evacuation sites	100,000.00								
Total	100,000.00								
FEES									
MINISTRY OF WORKS									
Organization/Economic Code									
34001001/12040000									
34001001/12040015 Trade Test Fees			99,700.00	99,700.00	99,700.00-	100.00-%	107,183.00	115,200.00	123,600.00
34001001/12040017 Registration of Contractors/Service Providers Registration F	3,920,000.00	7,865,000.00	5,380,600.00	5,380,600.00	2,484,400.00+	46.17+%	6,063,600.00	6,518,600.00	7,007,200.00
34001001/12040027 Tender Fees	5,112,500.00	38,602,500.00	16,144,100.00	16,144,100.00	22,458,400.00+	139.11+%	18,192,000.00	19,555,900.00	21,022,900.00
34001001/12040048 Infrastructural Levy Transport	2,800.00								
34001001/12040049 Registration Fees for Auctioneers		460,000.00	214,900.00	214,900.00	245,100.00+	114.05+%	243,600.00	261,700.00	280,900.00
34001001/12040150 Fees for Approval or plan for Petrol Filling Stations			3,229,300.00	3,229,300.00	3,229,300.00-	100.00-%	3,471,498.00	3,732,300.00	4,012,000.00
34001001/12040151 Renewal of Contractors Registration	345,000.00	1,087,500.00	1,615,800.00	1,615,800.00	528,300.00-	32.70-%	1,820,000.00	1,956,800.00	2,103,300.00
34001001/12040152 Renewal Fees for Auctioneers.	5,000.00	5,000.00	539,000.00	539,000.00	534,000.00-	99.07-%	607,400.00	653,100.00	702,300.00
Total	9,385,300.00	48,020,000.00	27,223,400.00	27,223,400.00	20,796,600.00+	76.39+%	30,505,281.00	32,793,600.00	35,252,200.00
FEES									
MINISTRY OF CULTURE & TOURISM									
Organization/Economic Code									
36001001/12040000									
36001001/12040027 Tender Fees			150,100.00	150,100.00	150,100.00-	100.00-%		186,200.00	200,600.00
36001001/12040245 Registration of Hotels and Other Tourism Enterprises	10,000.00	50,000.00	3,000,000.00	3,000,000.00	2,950,000.00-	98.33-%		3,727,400.00	4,007,100.00
36001001/12040264 Registration of Cultural Groups			90,000.00	90,000.00	90,000.00-	100.00-%		111,600.00	120,000.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
36001001/12040399 Hotel Renewal Fees	1,789,000.00	1,219,500.00	2,500,600.00	2,500,600.00	1,281,100.00-	51.23-%		3,106,800.00	3,339,700.00
36001001/12040400 Registration of Contest of Beauty pageant			90,000.00	90,000.00	90,000.00-	100.00-%		111,600.00	120,000.00
36001001/12040401 Registration of Artist Group			150,100.00	150,100.00	150,100.00-	100.00-%		186,200.00	200,600.00
36001001/12040543 Tourism Enterprises Registration Fees			90,000.00	90,000.00	90,000.00-	100.00-%		111,600.00	120,000.00
36001001/12040622 PMAN Registration		100.00	1,500,600.00	1,500,600.00	1,500,500.00-	99.99-%		1,864,300.00	2,003,600.00
Total	1,799,000.00	1,269,600.00	7,571,400.00	7,571,400.00	6,301,800.00-	83.23-%		9,405,700.00	10,111,600.00
FEES									
COUNCIL FOR ARTS AND CULTURE									
Organization/Economic Code									
36004001/12040000									
36004001/12040264 Registration/Affiliation Fees							363,800.00	391,300.00	420,200.00
36004001/12040265 Renewal of Registration/Affiliations Fee							302,500.00	325,300.00	349,300.00
36004001/12040334 Registration of Cultural Groups							370,900.00	398,600.00	428,600.00
36004001/12040414 Performance Fees	2,475,500.00		3,768,300.00	3,768,300.00	3,768,300.00-	100.00-%	4,245,000.00	4,563,000.00	4,905,100.00
Total	2,475,500.00		3,768,300.00	3,768,300.00	3,768,300.00-	100.00-%	5,282,200.00	5,678,200.00	6,103,200.00
FEES									
TOURISM BOARD									
Organization/Economic Code									
36052001/12040000									
36052001/12040040 Registration of Contest of beauty pageant							104,016.00	111,700.00	120,100.00
36052001/12040351 Hotels Renewal fee							2,688,151.00	2,889,600.00	3,106,800.00
36052001/12040415 Registration of Tourism Club			602,700.00	602,700.00	602,700.00-	100.00-%	1,500,000.00	1,612,300.00	1,733,500.00
36052001/12040445 Registration of Hotels							3,225,006.00	3,467,000.00	3,727,500.00
36052001/12040543 Tourism Enterprises/ Registration fees							5,000,000.00	5,374,600.00	5,777,900.00
Total			602,700.00	602,700.00	602,700.00-	100.00-%	12,517,173.00	13,455,200.00	14,465,800.00
FEES									
ABIA STATE PLANNING COMMISSION									
Organization/Economic Code									
38002001/12040000									
38002001/12040017 Contractor Registration Fees	45,000.00								
38002001/12040027 Tender Fees	30,000.00		1,549,800.00	1,549,800.00	1,549,800.00-	100.00-%	2,000,000.00	2,150,100.00	2,311,000.00
38002001/12040154 Registration of NGO's	30,000.00	10,000.00	1,099,700.00	1,099,700.00	1,089,700.00-	99.09-%	1,500,000.00	1,612,300.00	1,733,500.00
38002001/12040155 Renewal of NGO's			300,100.00	300,100.00	300,100.00-	100.00-%	1,250,000.00	1,343,400.00	1,444,200.00
38002001/12040619 Development Fees from Town Planning Authorities	50,000.00								
Total	155,000.00	10,000.00	2,949,600.00	2,949,600.00	2,939,600.00-	99.66-%	4,750,000.00	5,105,800.00	5,488,700.00
FEES									
MINISTRY OF PUBLIC UTILITIES & WATER RESOURCES									
Organization/Economic Code									
52001001/12040000									
52101001/12040027 Tender Fess		73,500.00	4,099,700.00	4,099,700.00	4,026,200.00-	98.21-%	4,100,000.00	4,407,000.00	4,737,200.00
52001001/12040036 Advertisement Fees		100.00	3,050,400.00	3,050,400.00	3,050,300.00-	100.00-%	3,060,000.00	3,289,300.00	3,536,500.00
52001001/12040374 Industrial Waste Discharge Permit		100.00	5,099,700.00	5,099,700.00	5,099,600.00-	100.00-%	5,100,000.00	5,482,600.00	5,894,300.00
52001001/12040392 Adverst on Electronic Pole/Water Tank		100.00	2,099,700.00	2,099,700.00	2,099,600.00-	100.00-%	2,100,000.00	2,257,000.00	2,426,300.00
52001001/12040419 Water Analysis Fees		100.00	1,050,400.00	1,050,400.00	1,050,300.00-	99.99-%	1,060,000.00	1,139,300.00	1,224,600.00
Total		73,900.00	15,399,900.00	15,399,900.00	15,326,000.00-	99.52-%	15,420,000.00	16,575,200.00	17,818,900.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
ABIA STATE WATER BOARD									
Organization/Economic Code									
52102001/12040000									
52102001/12040027 Tender Fees		100.00	3,343,300.00	3,343,300.00	3,343,200.00-	100.00-%	3,000,000.00	3,224,500.00	3,465,800.00
52102001/12040260 Water Connection Fee Urban			3,804,300.00	3,804,300.00	3,804,300.00-	100.00-%	3,850,000.00	4,139,200.00	4,450,100.00
52102001/12040263 Water Reconnection Fee - Urban			5,373,400.00	5,373,400.00	5,373,400.00-	100.00-%	5,373,500.00	5,776,700.00	6,210,100.00
52102001/12040416 Water Connection Fee Rural		100.00	1,337,300.00	1,337,300.00	1,337,200.00-	99.99-%	1,341,000.00	1,441,800.00	1,549,900.00
52102001/12040417 Water Reconnection Fee - Rural		209,600.00	555,800.00	555,800.00	346,200.00-	62.29-%	558,000.00	600,200.00	645,800.00
52102001/12040418 Annual Borehole Inspection Fees	7,898,970.00	2,739,650.00	11,705,900.00	11,705,900.00	8,966,250.00-	76.60-%	11,710,250.00	12,588,300.00	13,531,900.00
52102001/12040419 Water Analysis Fees	6,000.00	100.00	6,705,900.00	6,705,900.00	6,705,800.00-	100.00-%	6,720,000.00	7,224,400.00	7,765,800.00
Total	7,904,970.00	2,949,550.00	32,825,900.00	32,825,900.00	29,876,350.00-	91.01-%	32,552,750.00	34,995,100.00	37,619,400.00
FEES									
MINISTRY OF HOUSING									
Organization/Economic Code									
53001001/12040000									
53001001/12040017 Registration of Contractors		100.00	99,600.00	99,600.00	99,500.00-	99.90-%		123,600.00	133,200.00
53001001/12040027 Tenders Fees	560,000.00	786,870.00	1,620,600.00	1,620,600.00	833,730.00-	51.45-%		2,013,200.00	2,164,400.00
53001001/12040045 Change of Ownership		200.00			200.00+				
53001001/12040053 Application Form		200.00			200.00+				
53001001/12040090 Administrative Fees		20,100.00			20,100.00+				
53001001/12040171 Change of use {Purpose Fees}							2,000,000.00	2,150,100.00	2,311,000.00
53001001/12040181 Plot Development Fees	3,000.00	100.00	5,941,100.00	5,941,100.00	5,941,000.00-	100.00-%		7,380,500.00	7,933,900.00
53001001/12040270 Fees for Fencing of a Plot		100.00			100.00+		2,000,000.00	2,150,100.00	2,311,000.00
53001001/12040273 Extension /Renovation Permit Fees		100.00			100.00+				
Total	563,000.00	807,770.00	7,661,300.00	7,661,300.00	6,853,530.00-	89.46-%	4,000,000.00	13,817,500.00	14,853,500.00
FEES									
ABIA STATE HOUSING & PROPERTY DEV.CORP									
Organization/Economic Code									
53001001/12040000									
53010001/12040045 Change of Ownership	100,000.00		500,600.00	500,600.00	500,600.00-	100.00-%		621,900.00	668,700.00
53010001/12040053 Application Form		30.00			30.00+				
53010001/12040090 Administrative Fees			200,500.00	200,500.00	200,500.00-	100.00-%		248,600.00	267,800.00
53010001/12040171 Change of use {Purpose Fees}			500,600.00	500,600.00	500,600.00-	100.00-%		621,900.00	668,700.00
53010001/12040270 Fees for Fencing of a Plot			300,100.00	300,100.00	300,100.00-	100.00-%		373,300.00	400,900.00
53010001/12040273 Extension /Renovation Permit Fees			649,500.00	649,500.00	649,500.00-	100.00-%		806,800.00	866,900.00
Total	100,000.00	30.00	2,151,300.00	2,151,300.00	2,151,270.00-	100.00-%		2,672,500.00	2,873,000.00
FEES									
MINISTRY OF POVERTY REDUCT. COOPERATIVE & RURAL DEV.									
Organization/Economic Code									
54001001/12040000									
54001001/12040215 Registration of Town Unions	50,000.00	40,000.00	152,400.00	152,400.00	112,400.00-	73.75-%		189,600.00	204,000.00
54001001/12040218 Annual Supervision Fees (Current)	16,500.00	33,000.00	117,700.00	117,700.00	84,700.00-	71.96-%		146,500.00	157,300.00
54001001/12040219 Annual Supervision Fees (Arreas)	53,300.00	49,000.00	102,000.00	102,000.00	53,000.00-	51.96-%		127,200.00	136,800.00
54001001/12040220 Registration Fees for Cooperative Societies	31,000.00	314,500.00	507,800.00	507,800.00	193,300.00-	38.07-%		630,300.00	677,200.00
54001001/12040222 Renewal of Registration of Town Unions Fees	5,000.00		99,700.00	99,700.00	99,700.00-	100.00-%		123,700.00	133,300.00
54001001/12040363 Arreas of Cooperative Audit & Supervision Fees	500.00	500.00			500.00+				
Total	156,300.00	437,000.00	979,600.00	979,600.00	542,600.00-	55.39-%		1,217,300.00	1,308,600.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
MINISTRY OF LANDS URBAN DEVELOPMENT									
Organization/Economic Code									
60001001/12040000									
60001001/12040027 Tender Fees	37,606,282.05		2,000,000.00	2,000,000.00	2,000,000.00-	100.00-%	1,545,000.00	1,661,400.00	1,786,200.00
60001001/12040030 Registration of Professionals	30,000.00	372,500.00	214,900.00	214,900.00	157,600.00+	73.34+%	150,000.00	160,900.00	172,900.00
60001001/12040031 Environmental Impact Assessment (EIA) Application	155,000.00	10,000.00	324,100.00	324,100.00	314,100.00-	96.91-%	1,000,000.00	1,074,500.00	1,155,000.00
60001001/12040037 Deed Fees	5,837,500.00	21,055,129.00	40,000,000.00	40,000,000.00	18,944,871.00-	47.36-%	10,000,000.00	10,750,300.00	11,557,000.00
60001001/12040038 Survey/Planning/Building Fees	24,344,940.05	10,870,600.00	6,457,400.00	6,457,400.00	4,413,200.00+	68.34+%	12,500,000.00	13,437,000.00	14,444,300.00
6001001/12040045 Change of Ownership		600,100.00	1,076,800.00	1,076,800.00	476,700.00-	44.27-%	2,010,000.00	2,160,900.00	2,323,000.00
60001001/12040047 Land Use Fees	928,164.00	520,834.00	10,000,000.00	10,000,000.00	9,479,166.00-	94.79-%	10,750,000.00	11,555,900.00	12,422,600.00
60001001/12040050 Inspection Fees	272,500.00	1,052,049.00	539,000.00	539,000.00	513,049.00+	95.19+%	10,000,000.00	10,750,300.00	11,557,000.00
60001001/12040058 Fees for Stamp Dutied Document	109,350.00	1,340,105.00	1,615,800.00	1,615,800.00	275,695.00-	17.06-%	3,550,000.00	3,816,300.00	4,102,100.00
60001001/12040066 Registration Fees on Land							15,000,000.00	16,124,900.00	17,333,800.00
60001001/12040090 Administrative Fees	365,000.00	1,971,970.00	3,229,300.00	3,229,300.00	1,257,330.00-	38.94-%	5,000,000.00	5,374,600.00	5,777,900.00
60001001/12040141 Registration of Surface Mining Site		100.00			100.00+				
60001001/12040143 Renewal Fees	1,000,000.00	1,000,000.00	8,609,800.00	8,609,800.00	7,609,800.00-	88.39-%	20,000,000.00	21,500,600.00	23,112,900.00
60001001/12040150 Fee for Approval of Plan for Petrol Filling Station		16,000.00			16,000.00+				
60001001/12040156 Application Fee for Certification of Occupancy	480,000.00	1,026,475.00	3,000,000.00	3,000,000.00	1,973,525.00-	65.78-%	5,000,000.00	5,374,600.00	5,777,900.00
60001001/12040157 Charting Fees	335,000.00	632,500.00	2,152,500.00	2,152,500.00	1,520,000.00-	70.62-%	6,000,000.00	6,450,200.00	6,934,000.00
60001001/12040158 Search Fees	1,149,000.00	2,480,000.00	8,609,800.00	8,609,800.00	6,129,800.00-	71.20-%	3,600,000.00	3,870,300.00	4,160,800.00
60001001/12040159 Fees for Plans Deposited by Licenced Surveyors	1,521,450.00	6,233,820.00	6,457,400.00	6,457,400.00	223,580.00-	3.46-%	9,686,100.00	10,412,900.00	11,194,400.00
60001001/12040160 Fee for Valuation of Property	2,561,314.00	2,524,365.00	5,380,600.00	5,380,600.00	2,856,235.00-	53.08-%	10,000,000.00	10,750,300.00	11,557,000.00
60001001/12040162 Consent Fees on Mortgage	12,500.00	2,395.00	5,380,600.00	5,380,600.00	5,378,205.00-	99.96-%	5,918,660.00	6,362,600.00	6,840,300.00
60001001/12040163 Special Fees for Certificate of Occupancy	287,500.00	2,100,890.00	3,229,300.00	3,229,300.00	1,128,410.00-	34.94-%	3,229,300.00	3,471,800.00	3,732,300.00
60001001/12040164 Certified True Copy for Registration	317,000.00	1,635,000.00	4,000,000.00	4,000,000.00	2,365,000.00-	59.13-%	4,000,000.00	4,300,100.00	4,623,000.00
60001001/12040165 Inspection fee for C of O	135,500.00						200,000,000.00	215,000,000.00	231,124,900.00
60001001/12040166 Site Analysis Application Fees	110,000.00		2,152,500.00	2,152,500.00	2,152,500.00-	100.00-%	4,500,000.00	4,837,900.00	5,200,500.00
60001001/12040167 Survey Description Fees	80,000.00	353,210.00	1,076,800.00	1,076,800.00	723,590.00-	67.20-%	2,500,000.00	2,687,800.00	2,889,500.00
60001001/12040169 Computer Fee		1,250.00			1,250.00+				
60001001/12040170 Deed of Mortgage on Certification of Occupancy		30,000.00			30,000.00+				
60001001/12040171 Change of Use	5,985,000.00	262,500.00	8,000,000.00	8,000,000.00	7,737,500.00-	96.72-%		9,938,700.00	10,684,200.00
60001001/12040172 Renewal of Leases	4,500,000.00	4,255,090.00			4,255,090.00+				
60001001/12040173 Verification Fee for C of O	50,000.00		1,076,800.00	1,076,800.00	1,076,800.00-	100.00-%		1,337,300.00	1,438,100.00
60001001/12040174 Release of Perfected Document	140,000.00	1,046,575.00	2,152,500.00	2,152,500.00	1,105,925.00-	51.38-%	5,000,000.00	5,374,600.00	5,777,900.00
60001001/12040175 Validation Fees							12,000,000.00	12,900,300.00	13,867,900.00
60001001/12040177 Caveat Emptor Fee	630,000.00	2,566,500.00	4,000,000.00	4,000,000.00	1,433,500.00-	35.84-%	6,000,000.00	6,450,200.00	6,934,000.00
60001001/12040178 Fees for Layout Plans Submitted by Consultants		100.00	3,000,000.00	3,000,000.00	2,999,900.00-	100.00-%	5,000,000.00	5,374,600.00	5,777,900.00
60001001/12040180 Renewal of Registration of Professionals	20,000.00		539,000.00	539,000.00	539,000.00-	100.00-%	400,000.00	429,800.00	462,200.00
60001001/12040181 Development Fees	1,118,250.00	12,158,670.00	20,000,000.00	20,000,000.00	7,841,330.00-	39.21-%	20,000,000.00	21,500,600.00	23,112,900.00
60001001/12040255 Survey Check Fees		2,874,500.00			2,874,500.00+		3,000,000.00	3,224,500.00	3,465,800.00
60001001/12040266 Building Plan Approval fees from TPA's	50,000.00	100.00	107,625,400.00	107,625,400.00	107,625,300.00-	100.00-%	150,000,000.00	161,249,700.00	173,343,300.00
60001001/12040275 Consent Fees	525,000.00	6,688,767.00	5,380,600.00	5,380,600.00	1,308,167.00+	24.31+%	5,918,660.00	6,362,600.00	6,840,300.00
60001001/12040276 Plans Approval Fees		2,000,000.00			2,000,000.00+				
60001001/12040402 Recertification of Statutory Titles			2,000,000.00	2,000,000.00	2,000,000.00-	100.00-%	4,240,000.00	4,558,200.00	4,900,300.00
60001001/12040407 First Registration of Plot		40,725.00			40,725.00+				
60001001/12040605 Regularization of Titles	100,000.00	4,100.00			4,100.00+		5,000,000.00	5,374,600.00	5,777,900.00
60001001/12040620 Processing Fees for Development of Petrol Filling Station	250,000.00		8,609,800.00	8,609,800.00	8,609,800.00-	100.00-%	15,500,000.00	16,662,700.00	17,912,400.00
Total	91,006,250.10	87,726,919.00	277,890,700.00	277,890,700.00	190,163,781.00-	68.43-%	577,997,720.00	632,624,500.00	680,074,400.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
ABIA STATE ESTATE DEVELOPMENT AGENCY									
Organization/Economic Code									
60001002/12040000									
60001002/12040045 Change of Ownership	14,050,000.00	835,200.00	4,000,000.00	4,000,000.00	3,164,800.00-	79.12-%	4,000,000.00	4,300,100.00	4,623,000.00
60001002/12040158 Search Fees	8,230,000.00	530,100.00	2,000,000.00	2,000,000.00	1,469,900.00-	73.50-%	2,000,000.00	2,150,100.00	2,311,000.00
60001002/12040161 Replacement Fee	16,110,000.00	57,350,100.00	600,200.00	600,200.00	56,749,900.00+	9,455.16+%	600,000.00	644,700.00	692,800.00
60001002/12040166 Plot Identification Fee	9,870,000.00	4,600,000.00	43,000,000.00	43,000,000.00	38,400,000.00-	89.30-%	43,000,000.00	46,224,500.00	49,691,500.00
60001002/12040167 Plot Application Fee	100,000,000.00	62,600,100.00	44,000,000.00	44,000,000.00	18,600,100.00+	42.27+%	44,000,000.00	47,300,100.00	50,847,500.00
60001002/12040171 Separation Change of Title & Land Relisation	45,550,900.00	27,497,100.00	89,000,000.00	89,000,000.00	61,502,900.00-	69.10-%	81,000,000.00	87,074,500.00	93,605,100.00
60001002/12040181 Site Development Fee	7,850,000.00	2,646,253.75	5,000,000.00	5,000,000.00	2,353,746.25-	47.07-%	5,000,000.00	5,374,600.00	5,777,900.00
60001002/12040266 Plan Application Fee	7,600,053.75	6,770,100.00	15,500,600.00	15,500,600.00	8,730,500.00-	56.32-%	15,000,000.00	16,124,900.00	17,333,800.00
60001002/12040268 Development Fee	78,950,000.00	33,700,200.00	105,000,000.00	105,000,000.00	71,299,800.00-	67.90-%	105,000,000.00	112,875,100.00	121,340,900.00
60001002/12040269 Fencing Permit Fee	3,600,000.00	5,200,100.00	5,500,600.00	5,500,600.00	300,500.00-	5.46-%	5,000,000.00	5,374,600.00	5,777,900.00
60001002/12040671 Change of Purpose	9,800,053.52	8,200,100.00	21,000,000.00	21,000,000.00	12,799,900.00-	60.95-%	20,000,000.00	21,500,600.00	23,112,900.00
Total	301,611,007.27	209,929,353.75	334,601,400.00	334,601,400.00	124,672,046.25-	37.26-%	324,600,000.00	348,943,800.00	375,114,300.00
FEES									
MINISTRY OF PHYSICAL PLANNING URBAN RENEWAL									
Organization/Economic Code									
62001001/12040000									
62001001/12040027 Tenders Fees	3,000.00	100.00			100.00+				
62001001/12040030 Registration of Professionals		200.00			200.00+				
62001001/12040038 Inspection Fees for Building Plans	3,000.00								
62001001/12040048 Development Levy	754,400.00	30,100.00			30,100.00+				
62001001/12040090 Administrative Fees	1,030,000.00	50,100.00			50,100.00+				
62001001/12040166 Site Analysis Form Application Fees	25,000.00	100.00			100.00+				
62001001/12040171 Purpose Clause Verification /Change	35,459,360.00	5,330,100.00			5,330,100.00+				
62001001/12040180 Renewal of Registration of Professionals	20,000.00	100.00			100.00+				
62001001/12040181 Plot Development Fees	2,090,000.00	100.00			100.00+				
62001001/12040619 Development Fees from Town Planning Authorities	40,000.00	100.00			100.00+				
62001001/12040620 Processing Fees for Development of Petrol Filling Station		100.00			100.00+				
Total	39,424,760.00	5,411,100.00			5,411,100.00+				
FEES									
JUDICIAL SERVICE COMMISSION									
Organization/Economic Code									
18011001/12040000									
18011001/12040090 Administration Fees	20,000.00	100.00			100.00+				
18011001/12040226 Documentation Fees for Appointed Customary Court Chairmen/Me	312,000.00	15,100.00	500,600.00	500,600.00	485,500.00-	96.98-%	500,000.00	537,800.00	578,600.00
18011001/12040622 Membership Application Forms for Customary Court of Appeal	1,113,000.00	537,100.00	1,000,000.00	1,000,000.00	462,900.00-	46.29-%		1,242,500.00	1,336,100.00
Total	1,445,000.00	552,300.00	1,500,600.00	1,500,600.00	948,300.00-	63.19-%	500,000.00	1,780,300.00	1,914,700.00
FEES									
MINISTRY OF INDUSTRY									
Organization/Economic Code									
71001001/12040000									
71001001/12040027 Tender fees for PPP Projects		100.00	2,187,300.00	2,187,300.00	2,187,200.00-	100.00-%		2,716,800.00	2,920,900.00
71001001/12040367 General Commodity Fees (Supportive operators)		100.00	1,672,300.00	1,672,300.00	1,672,200.00-	99.99-%		2,078,000.00	2,234,000.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
71001001/12040428 Operational Permit for Industrie		150,100.00	5,469,400.00	5,469,400.00	5,319,300.00-	97.26-%		6,794,700.00	7,304,900.00
71001001/12040680 Annual Renewal Operation Permit for industries	100,000.00	250,100.00	2,187,300.00	2,187,300.00	1,937,200.00-	88.57-%		2,716,800.00	2,920,900.00
71001001/12040687 Regulation /Supervisory Fees		100.00	1,093,600.00	1,093,600.00	1,093,500.00-	99.99-%		1,358,900.00	1,460,900.00
71001001/12040689 Industrial Cluster and layout operational fees		100.00	4,374,500.00	4,374,500.00	4,374,400.00-	100.00-%		5,434,500.00	5,842,600.00
Total	100,000.00	400,600.00	16,984,400.00	16,984,400.00	16,583,800.00-	97.64-%		21,099,700.00	22,684,200.00
FEES									
MINISTRY OF SMALL AND MEDIUM ENTERP.DEVELOPMENT									
Organization/Economic Code									
72001001/12040000									
72001001/12040027 Tender Fees							5,000,000.00	5,374,600.00	5,777,900.00
72001001/12040123 Small and Medium Enterprises Registration Fees	453,000.00	6,930,000.00	5,380,600.00	5,380,600.00	1,549,400.00+	28.80+%	5,784,145.00	6,218,400.00	6,685,300.00
72001001/12040124 Business Plan Preparation fees	65,000.00	35,000.00	10,765,900.00	10,765,900.00	10,730,900.00-	99.67-%	11,573,343.00	12,441,700.00	13,374,500.00
72001001/12040373 Small and Medium Enterprises Trade Exhibition Fees	5,000.00	5,000.00	32,288,100.00	32,288,100.00	32,283,100.00-	99.98-%	34,709,708.00	37,313,300.00	40,111,600.00
72001001/12040409 Quality Managemnet Certification Fees		20,100.00	11,148,900.00	11,148,900.00	11,128,800.00-	99.82-%	11,985,073.00	12,883,600.00	13,850,000.00
72001001/12040477 Loan Processing Applicationn form Fees			5,380,600.00	5,380,600.00	5,380,600.00-	100.00-%	5,784,145.00	6,218,400.00	6,685,300.00
72001001/12040606 Registration of Digital Hubs							3,000,000.00	3,224,500.00	3,465,800.00
72001001/12040607 Registration of Digital Transformation Consultants							2,500,000.00	2,687,800.00	2,889,500.00
72001001/12040608 Registration of Telecommunication companies							1,000,000.00	1,074,500.00	1,155,000.00
72001001/12040609 Registration of SME Consultant							5,000,000.00	5,374,600.00	5,777,900.00
Total	523,000.00	6,990,100.00	64,964,100.00	64,964,100.00	57,974,000.00-	89.24-%	86,336,414.00	92,811,400.00	99,772,800.00
FEES									
MINISTRY OF JUSTICE									
Organization/Economic Code									
26001001/12040000									
26001001/12040027 Tender Fees		200.00			200.00+				
26001001/12040089 Oath Fees	10,500.00	3,100.00	249,700.00	249,700.00	246,600.00-	98.76-%	250,000.00	268,900.00	289,300.00
26001001/12040090 Estate Administration Fees	41,266.00	196,100.00	1,500,600.00	1,500,600.00	1,304,500.00-	86.93-%	11,000,000.00	11,824,800.00	12,711,900.00
26001001/12040091 Fiat Fees	10,000.00	10,200.00			10,200.00+		1,500,000.00	1,612,300.00	1,733,500.00
26001001/12040092 Justice of Peace	300,440.00	205,850.00	99,600.00	99,600.00	106,250.00+	106.68+%	10,000,000.00	10,750,300.00	11,557,000.00
26001001/12040595 1% Vetting Fee (MOJ)	49,112,678.52	87,698,488.59	80,000,000.00	80,000,000.00	7,698,488.59+	9.62+%	15,000,000.00	16,124,900.00	17,333,800.00
26001001/12040000 1% Veting Fees	500,000.00	6,750,000.00			6,750,000.00+				
Total	49,974,884.52	94,863,938.59	81,849,900.00	81,849,900.00	13,014,038.59+	15.90+%	37,750,000.00	40,581,200.00	43,625,500.00
FEES									
JUDICIARY HIGH COURT									
Organization/Economic Code									
26051001/12040000									
26051001/12040026 Court Fees	36,776,072.00	26,441,755.50	300,001,200.00	300,001,200.00	273,559,444.50-	91.19-%	300,002,500.00	322,503,000.00	346,690,300.00
26051001/12040027 Tender Fees	6,580.00								
26051001/12040089 Oath Fees	3,216,730.00	7,286,859.00	50,400.00	50,400.00	7,236,459.00+	14,358.05+%	50,600.00	54,100.00	57,700.00
26051001/12040090 Administrative Charges	89,170.00	14,320.00	1,000,000.00	1,000,000.00	985,680.00-	98.57-%	1,000,000.00	1,074,500.00	1,155,000.00
26051001/12040181 Plot Development Charge	36,055.96								
26051001/12040283 Probate Fees	66,164,279.47	24,226,739.22	200,009,600.00	200,009,600.00	175,782,860.78-	87.89-%	200,010,700.00	215,012,000.00	231,138,000.00
26051001/12040284 Election Petition Tribunal Fees	84,050.00		400,000,000.00	400,000,000.00	400,000,000.00-	100.00-%	300,000,000.00	322,500,600.00	346,687,900.00
Total	106,372,937.43	57,969,673.72	901,061,200.00	901,061,200.00	843,091,526.28-	93.57-%	801,063,800.00	861,144,200.00	925,728,900.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
FEES	₦	₦	₦	₦	₦	%	₦	₦	₦
JUDICIARY CUSTOMARY COURT OF APPEAL									
Organization/Economic Code									
26052001/12040000									
26052001/12040026 Court Fees	11,757,485.99	5,386,675.00	12,000,000.00	12,000,000.00	6,613,325.00-	55.11-%	12,500,000.00	13,437,000.00	14,444,300.00
26052001/12040027 Tender Fees	7,150.00	500.00	50,400.00	50,400.00	49,900.00-	99.01-%	50,500.00	54,000.00	57,600.00
26052001/12040090 Administrative Charges	604,400.00	1,154,960.00	1,000,000.00	1,000,000.00	154,960.00+	15.50+%	1,000,000.00	1,074,500.00	1,155,000.00
26052001/12040108 Prophylactic Treatment Fees		26,500.00			26,500.00+				
26052001/12040182 Sanitation Court Fees	129,450.00	5,800.00			5,800.00+				
26052001/12040442 Clinic Fees		24,500.00			24,500.00+				
Total	12,498,485.99	6,598,935.00	13,050,400.00	13,050,400.00	6,451,465.00-	49.43-%	13,550,500.00	14,565,500.00	15,656,900.00
FEES									
JUDICIARY- MULTI-DOOR COURT									
Organization/Economic Code									
26051002/12000000									
26051002/12040026 Court fees		3,200.00	100,000,000.00	100,000,000.00	99,996,800.00-	100.00-%	100,000,000.00	107,500,600.00	115,563,000.00
26051002/12040089 Oath Fees		330,230.00	50,000,000.00	50,000,000.00	49,669,770.00-	99.34-%	50,000,000.00	53,750,300.00	57,781,500.00
Total		333,430.00	150,000,000.00	150,000,000.00	149,666,570.00-	99.78-%	150,000,000.00	161,250,900.00	173,344,500.00
FEES									
UMUAHIA CAPITAL DEVELOPMENT AUTHORITY									
Organization/Economic Code									
53056001/12040000									
53056001/12040017 Registration of Contractors		100.00	1,500,600.00	1,500,600.00	1,500,500.00-	99.99-%	1,500,600.00	1,613,400.00	1,734,600.00
53056001/12040038 Planning Fees		39,242,961.80	14,172,900.00	14,172,900.00	25,070,061.80+	176.89+%	35,000,000.00	37,625,400.00	40,447,700.00
53056001/12040048 Interim development fees		100.00	1,500,600.00	1,500,600.00	1,500,500.00-	99.99-%	1,500,600.00	1,613,400.00	1,734,600.00
53056001/12040050 Inspection Fee		4,204,007.00	14,000,000.00	14,000,000.00	9,795,993.00-	69.97-%	30,000,000.00	32,249,700.00	34,668,600.00
53056001/12040157 Charting Fees		388,600.00	8,000,000.00	8,000,000.00	7,611,400.00-	95.14-%	17,000,000.00	18,274,900.00	19,645,800.00
53056001/12040181 Plot Development Fee	23,567,880.00	1,424,133.00	3,000,000.00	3,000,000.00	1,575,867.00-	52.53-%	15,000,000.00	16,124,900.00	17,333,800.00
53056001/12040268 Master Plan Dev. Fund		9,130,175.00			9,130,175.00+				
53056001/12040270 Fencing Fee		745,100.00	15,000,000.00	15,000,000.00	14,254,900.00-	95.03-%	15,000,000.00	16,124,900.00	17,333,800.00
53056001/12040000 Certificate of Fitness Fees	200,000.00	500,600.00	2,000,000.00	2,000,000.00	1,499,400.00-	74.97-%	15,000,000.00	16,124,900.00	17,333,800.00
53056001/12040317 Stages Permit		1,494,100.00	12,000,000.00	12,000,000.00	10,505,900.00-	87.55-%	25,000,000.00	26,875,100.00	28,890,700.00
53056001/12040441 Commencement Fees		548,600.00	5,000,000.00	5,000,000.00	4,451,400.00-	89.03-%	17,498,800.00	18,811,500.00	20,222,100.00
53056001/12040555 Registration Fees for Building Plan	916,050.00	713,400.00	5,000,000.00	5,000,000.00	4,286,600.00-	85.73-%	17,000,000.00	18,274,900.00	19,645,800.00
53056001/12040619 Development control fees		1,393,448.00	2,000,000.00	2,000,000.00	606,552.00-	30.33-%	50,000,000.00	53,750,300.00	57,781,500.00
Total	24,683,930.00	59,785,324.80	83,174,100.00	83,174,100.00	23,388,775.20-	28.12-%	239,500,000.00	257,463,300.00	276,772,800.00
FEES									
YOUTH DEVELOPMENT									
Organization/Economic Code									
13001001/12040000									
13001001/12040027 Tenders Fees		100.00	1,200,400.00	1,200,400.00	1,200,300.00-	99.99-%		1,490,900.00	1,602,600.00
13001001/12040053 Application Fees	3,000.00	100.00	99,700.00	99,700.00	99,600.00-	99.90-%		123,700.00	133,300.00
13001001/12040183 Registration of Clubs and Orgnisations	31,000.00	100.00	699,900.00	699,900.00	699,800.00-	99.99-%		869,200.00	934,100.00
13001001/12040184 Renewal Fee for Reg. of Voluntary Youth Association			300,100.00	300,100.00	300,100.00-	100.00-%		373,300.00	400,900.00
13001001/12040185 Revalidation of Certificates Fees		100.00	300,100.00	300,100.00	300,000.00-	99.97-%		373,300.00	400,900.00
13001001/12040214 Renewal of Registration of Sports Clubs		100.00			100.00+				
13001001/12040264 Registration of Sports Club		100.00			100.00+				
Total	34,000.00	600.00	2,600,200.00	2,600,200.00	2,599,600.00-	99.98-%		3,230,400.00	3,471,800.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FEES									
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT									
Organization/Economic Code									
14001001/12040000									
14001001/12040027 Tenders Fees		100.00	300,100.00	300,100.00	300,000.00-	99.97-%	500,000.00	537,800.00	578,600.00
14001001/12040053 Application form Fees for Estab of Orphanages/Social Homes			99,700.00	99,700.00	99,700.00-	100.00-%	450,000.00	483,800.00	519,800.00
14001001/12040188 Renewal of Registration fees for Day Care Centre		100.00	106,900.00	106,900.00	106,800.00-	99.91-%	500,000.00	537,800.00	578,600.00
14001001/12040189 Registration of Voluntary Organization Audit Social Club		100.00	99,700.00	99,700.00	99,600.00-	99.90-%	150,000.00	160,900.00	172,900.00
14001001/12040190 Renewal of Registration of Social Clubs		100.00	99,700.00	99,700.00	99,600.00-	99.90-%	150,000.00	160,900.00	172,900.00
14001001/12040191 Registration of Motherless Babies/Social Homes	150,000.00	150,000.00	99,700.00	99,700.00	50,300.00+	50.45+%	600,000.00	644,700.00	692,800.00
14001001/12040192 Renewal of Motherless Babies/Social Homes	200,000.00	250,005.00	399,800.00	399,800.00	149,795.00-	37.47-%	1,000,000.00	1,074,500.00	1,155,000.00
14001001/12040215 Registration of Town Unions							160,000.00	171,700.00	184,900.00
14001001/12040218 Annual Supervision Fees (Current)							120,000.00	128,500.00	138,100.00
14001001/12040219 Annual Supervision Fees (Arreas)							115,000.00	123,600.00	133,200.00
14001001/12040220 Registration Fees for Cooperative Societies							510,000.00	548,600.00	589,400.00
14001001/12040222 Renewal of Registration of Town Unions							120,000.00	128,500.00	138,100.00
14001001/12040449 Registration fee for Day Care Centre			350,500.00	350,500.00	350,500.00-	100.00-%	500,000.00	537,800.00	578,600.00
Total	350,000.00	400,405.00	1,556,100.00	1,556,100.00	1,155,695.00-	74.27-%	4,875,000.00	5,239,100.00	5,632,900.00
FEES									
MINISTRY OF EDUCATION									
Organization/Economic Code									
17001001/12040000									
17001001/12040027 Tender Fees	1,133,000.00	488,300.00			488,300.00+		53,000.00	56,500.00	61,300.00
17001001/12040050 Inspection Fee for Remedial Studies	61,200.00	100.00			100.00+				
17001001/12040064 Applicatn Fees for Inspection of Comm/Private Vocational Sch		200.00			200.00+		1,052,000.00	1,130,900.00	1,216,100.00
17001001/12040065 Application form Fees (Vocational School)	10,000.00	100.00			100.00+				
17001001/12040066 Application Fees for Inspection of New Nursery Schools	2,350,000.00	2,280,100.00	5,180,100.00	5,180,100.00	2,900,000.00-	55.98-%	5,276,000.00	5,672,200.00	6,097,200.00
17001001/12040067 Application Fees for Inspection of New Primary Schools	12,146,000.00	6,923,000.00	9,324,100.00	9,324,100.00	2,401,100.00-	25.75-%	10,500,000.00	11,287,000.00	12,133,400.00
17001001/12040068 Application Fees for Inspection of New Secondary Schools	10,114,000.00	5,320,100.00	3,507,800.00	3,507,800.00	1,812,300.00+	51.66+%	6,305,900.00	6,779,100.00	7,288,100.00
17001001/12040069 Application Fees for Inspectn of New Professional Institutn		5,300.00			5,300.00+				
17001001/12040070 Registration of New Private Nursery Schools	923,000.00	610,100.00	3,507,800.00	3,507,800.00	2,897,700.00-	82.61-%	3,150,788.00	3,386,600.00	3,641,100.00
17001001/12040071 Registration of New Private Primary Schools	1,946,000.00	1,765,000.00	3,507,800.00	3,507,800.00	1,742,800.00-	49.68-%	3,150,788.00	3,386,600.00	3,641,100.00
17001001/12040072 Registratn of New Private Secondary Schools	1,063,000.00	1,452,000.00	3,280,900.00	3,280,900.00	1,828,900.00-	55.74-%	5,280,300.00	5,675,900.00	6,102,000.00
17001001/12040073 Registration of New Private Professional Institutions		100.00			100.00+		8,300,000.00	8,922,000.00	9,590,700.00
17001001/12040075 Refresher Course for Private Nursery/Primary School Teachers	5,000.00	100.00	210,100.00	210,100.00	210,000.00-	99.95-%	210,000.00	225,700.00	242,500.00
17001001/12040077 Refresher Courses for Private Secondary School Teachers		200.00	105,600.00	105,600.00	105,400.00-	99.81-%	210,000.00	225,700.00	242,500.00
17001001/12040078 Enumeration of Private Schools		200.00	2,072,000.00	2,072,000.00	2,071,800.00-	99.99-%	2,103,000.00	2,260,500.00	2,429,800.00
17001001/12040079 Transfer & Late JSS1 Admission		200.00	51,600.00	51,600.00	51,400.00-	99.61-%	53,000.00	56,500.00	61,300.00
17001001/12040080 Processing Fees for Certificate Evaluation	10,000.00	60,300.00			60,300.00+		106,000.00	114,000.00	122,400.00
17001001/12040081 Site Inspection of Private Vocational Centres	810,000.00	263,200.00			263,200.00+		2,103,000.00	2,260,500.00	2,429,800.00
17001001/12040082 Approval Inspection of Private School for SSC & JSC Exams	1,450,000.00	855,200.00			855,200.00+		2,103,000.00	2,260,500.00	2,429,800.00
17001001/12040083 School Sport Development Fee (Private Schools)	3,008,400.00	1,003,600.00	2,108,000.00	2,108,000.00	1,104,400.00-	52.39-%	3,159,000.00	3,396,100.00	3,650,600.00
17001001/12040084 Organisation of Book Fair for Publishers		100.00			100.00+				
17001001/12040099 Renewal of Registration of Private Nursery Schools	2,771,000.00	3,228,400.00	6,180,100.00	6,180,100.00	2,951,700.00-	47.76-%	5,280,300.00	5,675,900.00	6,102,000.00
17001001/12040100 Renewal of Registration of Private Primary Schools	6,332,500.00	8,078,300.00	12,465,700.00	12,465,700.00	4,387,400.00-	35.20-%	18,510,711.00	19,899,200.00	21,391,400.00
17001001/12040101 Renewal of Registration of Private Secondary Schools	6,691,000.00	7,867,900.00	8,649,500.00	8,649,500.00	781,600.00-	9.04-%	24,460,000.00	26,294,100.00	28,266,500.00
17001001/12040102 Renewal of Registration of Private Professional Institutions		100.00			100.00+		525,000.00	564,200.00	606,200.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17001001/12040103 Renewal of Registration of Vocational Computer Training Cent		100.00			100.00+				
17001001/12040193 Regis. for New Training/Best Centres & Private Institutes	5,000.00	100.00			100.00+				
17001001/12040194 Fees for Approval of New Nursery School	870,000.00	295,100.00	5,181,200.00	5,181,200.00	4,886,100.00-	94.30-%	8,105,000.00	8,713,100.00	9,366,200.00
17001001/12040195 Fees for Approval of New Primary School	4,115,000.00	3,664,100.00	5,181,200.00	5,181,200.00	1,517,100.00-	29.28-%	5,280,300.00	5,675,900.00	6,102,000.00
17001001/12040196 Fees for Approval of New Secondary School	3,710,000.00	2,725,300.00	3,190,900.00	3,190,900.00	465,600.00-	14.59-%	5,280,300.00	5,675,900.00	6,102,000.00
17001001/12040197 Inspection of Schools Science Laboratory	45,000.00	85,200.00			85,200.00+		211,000.00	226,900.00	243,700.00
17001001/12040199 Inter-State Transfer and Reval. Of Common Entrance Slips	5,000.00	100.00	517,500.00	517,500.00	517,400.00-	99.98-%	525,000.00	564,200.00	606,200.00
17001001/12040209 Approval Inspection of Private School forJSCE/BECE	2,765,000.00	1,095,100.00	6,289,300.00	6,289,300.00	5,194,200.00-	82.59-%	5,261,467.00	5,656,600.00	6,080,400.00
17001001/12040291 Annual Renewal of Operation permit for Tertiary Institution		100.00			100.00+		2,100,000.00	2,257,000.00	2,426,300.00
17001001/12040294 Review of Textbook		200.00	709,500.00	709,500.00	709,300.00-	99.97-%	1,051,000.00	1,129,700.00	1,214,900.00
17001001/12040473 Registration of Vocational Centre		200.00			200.00+		526,000.00	565,400.00	607,400.00
17001001/12040474 Renewal of Registration Fee of Vocation Center		30,100.00			30,100.00+				
17001001/12040475 Registration of Private School	1,933,000.00	1,203,000.00			1,203,000.00+				
17001001/12040476 Renewal of Registration of Private School	27,693,150.00	16,537,500.00			16,537,500.00+				
17001001/12040477 Application form Fees (Private School)	437,000.00	10,100.00			10,100.00+				
17001001/12040479 Common Entrance Exam Forms Fees (TTC)		100.00			100.00+				
17001001/12040533 Approval Inspection of Private Schools/Tertiary Institution		100.00			100.00+				
17001001/12040534 Registration of Private Schools/Tertiary Institutions		200.00			200.00+		2,100,850.00	2,258,100.00	2,427,400.00
17001001/12040569 Use of E-Library Facilities		100.00			100.00+				
17001001/12040581 Hiring E- Library Hall for external Agencies		100.00			100.00+		522,100.00	561,800.00	603,800.00
17001001/12040586 GST			1,761,100.00	1,761,100.00	1,761,100.00-	100.00-%		2,187,300.00	2,351,700.00
Total	92,402,250.00	65,849,100.00	82,981,800.00	82,981,800.00	17,132,700.00-	20.65-%	132,854,804.00	145,001,600.00	155,877,800.00
FEES									
ABIA STATE LIBRARY BOARD									
Organization/Economic Code									
17008001/12040000									
17008001/12040602 Reader Registration Fees	363,750.00	79,490.00	549,800.00	549,800.00	470,310.00-	85.54-%	580,000.00	623,100.00	669,900.00
17008001/12040640 Reference Fees for Researchers	28,400.00	513,400.00	38,400.00	38,400.00	475,000.00+	1,236.98+%	40,000.00	43,200.00	46,800.00
Total	392,150.00	592,890.00	588,200.00	588,200.00	4,690.00+	0.80+%	620,000.00	666,300.00	716,700.00
FEES									
EDUCATION FOR EMPLOYMENT									
Organization/Economic Code									
17001002/12040000									
17001002/12040001 Training Fees as EDI		100.00	99,700.00	99,700.00	99,600.00-	99.90-%	100,000.00	108,000.00	116,400.00
17001002/40000002 Skills Training Application Form		100.00	50,400.00	50,400.00	50,300.00-	99.80-%	80,000.00	86,400.00	92,400.00
Total		200.00	150,100.00	150,100.00	149,900.00-	99.87-%	180,000.00	194,400.00	208,800.00
FEES									
AGENCY FOR MASS LITERACY									
Organization/Economic Code									
17010001/12040000									
17010001/12040064 Application Fees	30,000.00	100.00	39,600.00	39,600.00	39,500.00-	99.75-%	20,000.00	21,600.00	22,800.00
17010001/12040065 Application Fees for Inspection of Vocational Computer	10,000.00	200.00	39,600.00	39,600.00	39,400.00-	99.49-%	20,000.00	21,600.00	22,800.00
17010001/12040081 Site Inspection Fees		100.00	39,600.00	39,600.00	39,500.00-	99.75-%	20,000.00	21,600.00	22,800.00
17010001/12040102 Renewal of Registration of Professional Institute	150,000.00	100.00			100.00+				
17010001/12040254 Guidline Fees	10,000.00	100.00	30,000.00	30,000.00	29,900.00-	99.67-%	10,000.00	10,800.00	12,000.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17010001/12040264 Fees for Registration of Non Formal Education Center	10,000.00	100.00	20,400.00	20,400.00	20,300.00-	99.51-%	10,000.00	10,800.00	12,000.00
17010001/12040265 Renewal of Registration Fees For Non Formal Education		100.00	9,600.00	9,600.00	9,500.00-	98.96-%	10,000.00	10,800.00	12,000.00
17010001/12040276 Approval Inspection Fees for Non Formal Centres	30,000.00	100.00	20,400.00	20,400.00	20,300.00-	99.51-%	20,000.00	21,600.00	22,800.00
17010001/12040602 Readers Registration Fees		276,525.00			276,525.00+				
Total	240,000.00	277,425.00	199,200.00	199,200.00	78,225.00+	39.27+%	110,000.00	118,800.00	127,200.00
FEES									
COLLEGE OF EDUCATION AROCHUKWU									
Organization/Economic Code									
17019001/12040000									
17019001/12040024 Accreditation Fees	206,500.00	100.00			100.00+		3,000,000.00	3,224,500.00	3,465,800.00
17019001/12040027 Tender Fees		77,000.00			77,000.00+				
17019001/12040048 Development Levy	206,500.00	502,600.00			502,600.00+		3,000,000.00	3,224,500.00	3,465,800.00
17019001/12040052 School/Tuition/Examination Fees	4,392,000.00	6,305,050.00			6,305,050.00+				
17019001/12040062 Fees for Issuance of Certificate		17,000.00			17,000.00+				
17019001/12040161 Beacon Replacement Fees & Service Stations		100.00			100.00+		240,000.00	258,100.00	277,300.00
17019001/12040169 Computer Literacy/ICTC Fees	42,000.00	77,100.00			77,100.00+				
17019001/12040217 Fees for Issuance of Certificate	3,205,000.00	5,040,100.00			5,040,100.00+		2,250,000.00	2,418,900.00	2,600,200.00
17019001/12040274 Registration/Late Registration Fees		10,000.00			10,000.00+				
17019001/12040315 Admission Fees	36,000.00								
17019001/12040409 Certification Fees		5,100.00	2,459,800.00	2,459,800.00	2,454,700.00-	99.79-%		3,055,300.00	3,284,600.00
17019001/12040420 Acceptance Fees	281,000.00	310,100.00			310,100.00+		200,000.00	214,900.00	230,600.00
17019001/12040426 Result Verification Fees	5,000.00	100.00			100.00+				
17019001/12040511 NCE I II & III Fees		100.00	33,824,700.00	33,824,700.00	33,824,600.00-	100.00-%	11,200,000.00	12,039,600.00	12,942,400.00
17019001/12040512 Sandwich Programme Fees		100.00	3,074,500.00	3,074,500.00	3,074,400.00-	100.00-%		3,820,000.00	4,106,900.00
17019001/12040513 Distance Learning Programme Fees		100.00	1,025,200.00	1,025,200.00	1,025,100.00-	99.99-%	750,000.00	806,700.00	866,800.00
17019001/12040514 Transcript Fees	105,000.00	221,600.00	2,563,000.00	2,563,000.00	2,341,400.00-	91.35-%	1,500,000.00	1,612,300.00	1,733,500.00
17019001/12040515 Fees for Obtaining Statement of Result	153,500.00	100.00			100.00+				
17019001/12040516 NYSC Clearance Fees	150,000.00	131,000.00			131,000.00+				
17019001/12040517 Attestation Letter Fees		199,100.00	1,025,200.00	1,025,200.00	826,100.00-	80.58-%	80,000.00	86,400.00	92,400.00
17019001/12040518 NCE Clearance Form Fees		300,100.00	2,152,500.00	2,152,500.00	1,852,400.00-	86.06-%	1,200,000.00	1,290,500.00	1,387,700.00
17019001/12040519 Clearance Card Fees	266,000.00	60,100.00	2,357,700.00	2,357,700.00	2,297,600.00-	97.45-%		2,929,100.00	3,148,800.00
17019001/12040520 JAMB Fees	120,000.00	155,000.00			155,000.00+		200,000.00	214,900.00	230,600.00
17019001/12040521 Convocation Fees	238,000.00	351,100.00	3,485,000.00	3,485,000.00	3,133,900.00-	89.93-%	1,050,000.00	1,128,500.00	1,213,700.00
17019001/12040522 Matriculation Fees	25,000.00	120,100.00	3,074,500.00	3,074,500.00	2,954,400.00-	96.09-%	200,000.00	214,900.00	230,600.00
17019001/12040526 Admission Material Fees	251,900.00	240,700.00	717,900.00	717,900.00	477,200.00-	66.47-%	132,000.00	141,700.00	152,500.00
17019001/12040527 Medical Fitness Fees	48,000.00						20,000.00	21,600.00	22,800.00
17019001/12040616 Registration of ICT Based Business C	25,000.00								
17019001/12040641 Surcharge Fee (Prorata)		100.00			100.00+				
17019001/12040653 Primary/Nursery School fees		156,700.00			156,700.00+				
17019001/12060123 Sales of Student Log Book	6,000.00								
Total	9,762,400.00	14,280,350.00	55,760,000.00	55,760,000.00	41,479,650.00-	74.39-%	25,022,000.00	36,702,400.00	39,453,000.00
FEES									
ABIA STATE UNIVERSITY									
Organization/Economic Code									
17021001/12040000									
17021001/12040024 Accreditation Fees	89,315,000.00	4,048,950.00	81,310,900.00	81,310,900.00	77,261,950.00-	95.02-%	100,140,000.00	107,650,600.00	115,723,900.00
17021001/12040027 Tender Fees		100.00	50,000,000.00	50,000,000.00	49,999,900.00-	100.00-%		62,115,200.00	66,774,200.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17021001/12040028 Professional Levy		100.00	50,000,000.00	50,000,000.00	49,999,900.00-	100.00-%	109,800,000.00	118,034,800.00	126,887,200.00
17021001/12040029 Loss of Receipt		100.00	1,069,600.00	1,069,600.00	1,069,500.00-	99.99-%	1,273,800.00	1,369,700.00	1,472,900.00
17021001/12040038 P.G. Building Project	73,002,440.00	100.00			100.00+				
17021001/12040048 Development Levy	147,756,800.00	3,451,700.00	105,218,500.00	105,218,500.00	101,766,800.00-	96.72-%	116,540,000.00	125,280,900.00	134,677,100.00
17021001/12040052 Tuition Fees	1,347,983,036.00	483,793,360.00	2,129,294,100.00	2,129,294,100.00	1,645,500,740.00-	77.28-%	1,181,224,461.00	2,013,363,700.00	2,164,366,100.00
17021001/12040252 Late Payment Fees	11,804,450.00	5,646,250.00	22,908,800.00	22,908,800.00	17,262,550.00-	75.35-%	12,984,895.00	13,959,100.00	15,005,900.00
17021001/12040256 Accommodation Forms	224,495,000.00	5,782,050.00	173,310,900.00	173,310,900.00	167,528,850.00-	96.66-%	217,650,000.00	233,973,600.00	251,522,200.00
17021001/12040298 Post Graduate School Fees		17,184,850.00	104,868,000.00	104,868,000.00	87,683,150.00-	83.61-%	118,366,000.00	127,243,700.00	136,787,500.00
17021001/12040315 Admission Checking Status	17,200.00	15,050.00			15,050.00+				
17021001/12040316 Make Up Exam Free		344,200.00	2,399,800.00	2,399,800.00	2,055,600.00-	85.66-%	1,131,900.00	1,217,200.00	1,308,400.00
17021001/12040409 Certificate Collection	26,362,000.00	21,040,900.00	15,461,000.00	15,461,000.00	5,579,900.00+	36.09+%	27,425,200.00	29,482,600.00	31,693,900.00
17021001/12040411 Practical fees	21,217,050.00	7,357,400.00	39,540,200.00	39,540,200.00	32,182,800.00-	81.39-%	41,615,000.00	44,735,900.00	48,091,200.00
17021001/12040420 Acceptance Fees	361,932,000.00	8,622,150.00	336,959,200.00	336,959,200.00	328,337,050.00-	97.44-%	397,220,000.00	427,012,000.00	459,038,400.00
17021001/12040421 Faculty Levy	29,609,000.00	200.00	59,988,000.00	59,988,000.00	59,987,800.00-	100.00-%	52,245,000.00	56,163,300.00	60,375,800.00
17021001/12040425 Medical Examination Fees	9,771,300.00	5,592,300.00	17,330,100.00	17,330,100.00	11,737,800.00-	67.73-%	21,765,000.00	23,397,400.00	25,152,500.00
17021001/12040442 Clinic Fees		759,250.00	5,725,100.00	5,725,100.00	4,965,850.00-	86.74-%	5,515,000.00	5,929,100.00	6,373,300.00
17021001/12040513 Other Programmes	155,893,516.00	175,553,950.00			175,553,950.00+		51,237,274.00	55,080,400.00	59,211,300.00
17021001/12040514 Transcript Fees	81,335,300.00	14,277,350.00	49,728,700.00	49,728,700.00	35,451,350.00-	71.29-%	78,804,000.00	84,714,300.00	91,068,400.00
17021001/12040521 Convocation Fees	18,922,950.00	12,298,600.00	17,058,800.00	17,058,800.00	4,760,200.00-	27.90-%	43,585,500.00	46,854,700.00	50,368,500.00
17021001/12040522 Matriculation Fees	22,457,700.00	3,142,700.00	17,330,100.00	17,330,100.00	14,187,400.00-	81.87-%	65,295,000.00	70,192,100.00	75,456,200.00
17021001/12040545 Abia State University Uturu Motor Park Fees	2,000,000.00	100.00	7,000,000.00	7,000,000.00	6,999,900.00-	100.00-%	7,000,000.00	7,524,600.00	8,088,800.00
17021001/12040571 Field Trip	1,934,000.00	893,200.00	290,600.00	290,600.00	602,600.00+	207.36+%	1,260,000.00	1,354,200.00	1,456,200.00
17021001/12040586 GST	30,968,600.00	15,828,450.00			15,828,450.00+		34,065,460.00	36,620,600.00	39,367,300.00
17021001/12040631 I.D. Card Fees	8,168,350.00	595,200.00	1,500,600.00	1,500,600.00	905,400.00-	60.34-%	1,337,820.00	1,438,200.00	1,546,200.00
17021001/12040641 Surcharged Fees		199,800.00	9,393,800.00	9,393,800.00	9,194,000.00-	97.87-%	77,000.00	82,800.00	88,800.00
17021001/12040693 Institute for continue Education Under Graduate Fees		200.00	25,681,900.00	25,681,900.00	25,681,700.00-	100.00-%	56,340,000.00	60,565,400.00	65,108,000.00
17021001/12040694 Institute for continue Education Post Graduate Fees		100.00	44,865,600.00	44,865,600.00	44,865,500.00-	100.00-%	44,856,800.00	48,220,900.00	51,837,900.00
Total	2,664,945,692.00	786,428,660.00	3,368,234,300.00	3,368,234,300.00	2,581,805,640.00-	76.65-%	2,788,755,110.00	3,803,577,000.00	4,088,848,100.00
FEES									
ABIA STATE EDUCATION SUPPORT FEE & EDU. TRUST									
Organization/Economic Code									
17065001/12040000									
17065001/12040001 Court Fees		600.00			600.00+				
17065001/12040677 Quality Check on all Product		43,200.00			43,200.00+				
17065001/12040682 Storage Building Fire Inspection / Service Fees		45,600.00			45,600.00+				
17065001/12040683 High Hazard Building Fire Inspection / Service Fees		1,200.00			1,200.00+				
17065001/12040684 Renewal of Compliance Certificate		28,806.00			28,806.00+				
17065001/12040687 Regulation /Supervisory Fees		3,000.00			3,000.00+				
17065001/12040688 Commodity Purchase Fees (supportive operators)		6,000.00			6,000.00+				
17065001/12040697 Education Support Fees from Private Schools		1,109,200.00	11,699,900.00	11,699,900.00	10,590,700.00-	90.52-%	11,700,000.00	12,577,400.00	13,521,000.00
17065001/12040698 Education Support Fees from Private Hospitals		440,400.00	660,200.00	660,200.00	219,800.00-	33.29-%	660,000.00	709,500.00	762,400.00
17065001/12040699 Education Support Fees from Commercial Bank Offices		545,300.00	2,750,300.00	2,750,300.00	2,205,000.00-	80.17-%	2,750,300.00	2,956,800.00	3,178,900.00
17065001/12040700 Education Support Fees from Petrol Stations		438,120.00	690,300.00	690,300.00	252,180.00-	36.53-%	690,000.00	741,900.00	797,200.00
17065001/12040701 Education Support Fees from Petrol Service Depots		24,700.00	99,700.00	99,700.00	75,000.00-	75.23-%	100,000.00	108,000.00	116,400.00
17065001/12040702 Education Support Fees from Multinational Companies	13,429,740.00	193,100.00	2,600,200.00	2,600,200.00	2,407,100.00-	92.57-%	2,600,000.00	2,794,700.00	3,004,700.00
17065001/12040703 Education Support Fees from Big Factories/Industries		887,100.00	348,100.00	348,100.00	539,000.00+	154.84+%	348,000.00	374,500.00	402,100.00
17065001/12040704 Education Support Fees from Market Shops and Warehouse	6,000.00	533,700.00	666,000,000.00	666,000,000.00	665,466,300.00-	99.92-%	300,000,000.00	322,500,600.00	346,687,900.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17065001/12040705 Education Support Fees from Transport Companies		305,300.00	410,500.00	410,500.00	105,200.00-	25.63-%	410,000.00	440,600.00	474,200.00
17065001/12040706 Education Support Fees from Taxi Mini Bus Small Bus Tricyc	89,400.00	82,700.00	303,919,600.00	303,919,600.00	303,836,900.00-	99.97-%	303,920,000.00	326,714,300.00	351,217,400.00
17065001/12040707 Education Support Fees from Individual/Taxable Persons	4,671,100.00	2,315,700.00	61,200,400.00	61,200,400.00	58,884,700.00-	96.22-%	61,200,000.00	65,789,900.00	70,723,900.00
17065001/12040708 Education Support Fees on Contracts	2,727,600.00	806,300.00	450,200.00	450,200.00	356,100.00+	79.10+%	450,000.00	483,800.00	519,800.00
17065001/12040709 Education Support Fees from Donor Agencies	951,800.00	137,100.00	10,000,000.00	10,000,000.00	9,862,900.00-	98.63-%	10,000,000.00	10,750,300.00	11,557,000.00
17065001/12040710 Education Support Fees from Micro Finance Banks		177,200.00	4,000,000.00	4,000,000.00	3,822,800.00-	95.57-%	4,000,000.00	4,300,100.00	4,623,000.00
17065001/12040711 Education Support Fees from Hotels/ Eateries		612,700.00			612,700.00+		510,000.00	548,600.00	589,400.00
17065001/12040711 Education Support Fees from Hotels/ Eateries			2,000,000.00	2,000,000.00	2,000,000.00-	100.00-%		2,485,000.00	2,671,100.00
Total	21,875,640.00	8,737,026.00	1,066,829,400.00	1,066,829,400.00	1,058,092,374.00-	99.18-%	699,338,300.00	754,276,000.00	810,846,400.00
FEES									
SECONDARY EDUCATION MANAGEMENT BOARD									
Organization/Economic Code									
17051001/12040000									
17051001/12040199 Teaches Inter State Transfer		100.00	51,600.00	51,600.00	51,500.00-	99.81-%		63,600.00	68,400.00
17051001/12040316 Modular Examination Fees		100.00			100.00+				
17051001/12040325 Transfer of Teachers	3,000.00	100.00			100.00+				
17051001/12040505 Fees for Change of School		100.00	1,453,800.00	1,453,800.00	1,453,700.00-	99.99-%	1,562,841.00	1,679,500.00	1,805,500.00
17051001/12040506 Request of Data		638.57	324,100.00	324,100.00	323,461.43-	99.80-%	348,408.00	374,600.00	402,300.00
17051001/12040507 Centrally Conducted Exam Promotion		100.00			100.00+				
17051001/12040508 WAEC Clearance	725,500.00	301,300.00	1,076,800.00	1,076,800.00	775,500.00-	72.02-%	1,157,566.00	1,244,900.00	1,338,500.00
Total	728,500.00	302,438.57	2,906,300.00	2,906,300.00	2,603,861.43-	89.59-%	3,068,815.00	3,362,600.00	3,614,700.00
FEES									
ABIA STATE POLY									
Organization/Economic Code									
17018001/12040000									
17018001/12040002 Unspecified Revenue	66,253.49	11,539,653.75	1,000,000.00	1,000,000.00	10,539,653.75+	1,053.97+%	2,000,000.00	2,150,100.00	2,311,000.00
17018001/12040017 Contractor Registration Fees	277,925.00	100.00	249,700.00	249,700.00	249,600.00-	99.96-%	250,000.00	268,900.00	289,300.00
17018001/12040027 Tender Fees		252,600.00	300,100.00	300,100.00	47,500.00-	15.83-%	300,000.00	322,900.00	346,900.00
17018001/12040041 Laboratory Fees	4,166,070.00	629,100.00	30,000,000.00	30,000,000.00	29,370,900.00-	97.90-%	20,000,000.00	21,500,600.00	23,112,900.00
17018001/12040052 School/Tuition/Examination Fees	62,386,243.77	34,380,116.25	1,099,700.00	1,099,700.00	33,280,416.25+	3,026.32+%	120,000,000.00	129,000,000.00	138,674,700.00
17018001/12040080 Processing Fees	38,252,760.00	20,383,719.00	43,000,000.00	43,000,000.00	22,616,281.00-	52.60-%	31,000,000.00	33,325,300.00	35,824,700.00
17018001/12040173 Verification Fee for Certificate of Occupancy	164,200.00	100.00			100.00+				
17018001/12040209 Feeding Fees	4,000.00								
17018001/12040264 Fees for Enterprenuership Training	247,025.00	100.00			100.00+				
17018001/12040274 Registration	5,282,625.00	4,030,900.00	69,700.00	69,700.00	3,961,200.00+	5,683.21+%	70,000.00	75,600.00	81,600.00
17018001/12040279 Caution Fees	33,590,700.00	17,578,130.00	52,000,000.00	52,000,000.00	34,421,870.00-	66.20-%	38,000,000.00	40,849,900.00	43,913,500.00
17018001/12040316 Examination Fees	28,840,500.00	22,190,547.00	60,000,000.00	60,000,000.00	37,809,453.00-	63.02-%	33,000,000.00	35,475,400.00	38,135,700.00
17018001/12040322 Acceptance Fees/Screening Fees	6,873,675.00								
17018001/12040410 X-ray Services Fees	9,555,162.73								
17018001/12040420 Acceptance Fees	63,127,200.00	19,766,400.00	116,000,000.00	116,000,000.00	96,233,600.00-	82.96-%	95,000,000.00	102,124,900.00	109,784,000.00
17018001/12040422 Departmental Fees	1,517,860.00	194,960.00	4,000,000.00	4,000,000.00	3,805,040.00-	95.13-%	2,500,000.00	2,687,800.00	2,889,500.00
17018001/12040425 Medical Fees	26,804,700.00	20,222,315.50	42,000,000.00	42,000,000.00	21,777,684.50-	51.85-%	31,000,000.00	33,325,300.00	35,824,700.00
17018001/12040426 Certification Verification Fees	28,500.00	123,800.00	1,000,000.00	1,000,000.00	876,200.00-	87.62-%	4,500,000.00	4,837,900.00	5,200,500.00
17018001/12040521 Convocation Fees	5,709,500.00	8,325,800.00	6,000,000.00	6,000,000.00	2,325,800.00+	38.76+%	13,000,000.00	13,974,800.00	15,022,800.00
17018001/12040522 Matriculation Fees	29,714,100.00	16,645,352.88	40,000,000.00	40,000,000.00	23,354,647.12-	58.39-%	31,000,000.00	33,325,300.00	35,824,700.00
17018001/12040569 Library Fees	41,011,570.00	15,877,830.00	53,000,000.00	53,000,000.00	37,122,170.00-	70.04-%	40,000,000.00	43,000,000.00	46,224,500.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17018001/12040570 Sports and Games Fees	13,975,000.00	8,627,474.00	22,000,000.00	22,000,000.00	13,372,526.00-	60.78-%		27,330,200.00	29,379,500.00
17018001/12040609 CTI Fees for computer Training	42,801,216.00	100.00	350,500.00	350,500.00	350,400.00-	99.97-%	350,000.00	375,800.00	403,500.00
17018001/12040631 ID Cards Fees	1,900.00	100.00			100.00+				
17018001/12040641 Surcharge Fees	9,500.00	100.00			100.00+				
17018001/12040643 Fees for Collection of Certificate	27,565,900.00	19,924,000.00	5,000,000.00	5,000,000.00	14,924,000.00+	298.48+%	50,000,000.00	53,750,300.00	57,781,500.00
17018001/12040644 Fees for Collection of Transcript	2,634,200.00	5,164,150.00	2,000,000.00	2,000,000.00	3,164,150.00+	158.21+%	3,000,000.00	3,224,500.00	3,465,800.00
17018001/12040645 Maintenance Fees	33,930,000.00	23,198,810.50	50,000,000.00	50,000,000.00	26,801,189.50-	53.60-%	39,000,000.00	41,925,500.00	45,069,600.00
17018001/12040646 Student Development Fees	43,514,455.00	1,360,100.00	100,000,000.00	100,000,000.00	98,639,900.00-	98.64-%	82,000,000.00	88,150,100.00	94,761,200.00
17018001/12040647 Fees for Change of Programme	161,350.00	85,700.00	500,600.00	500,600.00	414,900.00-	82.88-%	900,000.00	967,600.00	1,039,700.00
17018001/12040648 Sponsorship Fees (Student Price)	511,500.00								
17018001/12040649 Technology fees	65,773,150.00	10,653,452.00	32,000,000.00	32,000,000.00	21,346,548.00-	66.71-%	24,000,000.00	25,799,600.00	27,734,800.00
Total	588,498,740.99	261,155,510.88	661,570,300.00	661,570,300.00	400,414,789.12-	60.52-%	660,870,000.00	737,768,300.00	793,096,600.00
FEES									
ABIA STATE UNIVERSAL BASIC EDUCATION									
Organization/Economic Code									
17003001/12040000									
17003001/12040017 Contractor Registration Fees		200.00	7,200,400.00	7,200,400.00	7,200,200.00-	100.00-%	6,000,000.00	6,450,200.00	6,934,000.00
17003001/12040027 Tender Fees			10,799,600.00	10,799,600.00	10,799,600.00-	100.00-%	12,000,000.00	12,900,300.00	13,867,900.00
Total		200.00	18,000,000.00	18,000,000.00	17,999,800.00-	100.00-%	18,000,000.00	19,350,500.00	20,801,900.00
FEES									
EXAMINATION DEVELOPMENT CENTRE									
Organization/Economic Code									
17064001/12040000									
17064001/12040053 Application Fees		100.00	300,100.00	300,100.00	300,000.00-	99.97-%	300,100.00	322,900.00	346,900.00
17064001/12040080 Confirmation of PSLAT (FSLC)	121,101,500.00	57,210,100.00	100,000,000.00	100,000,000.00	42,789,900.00-	42.79-%	550,000.00	591,800.00	636,200.00
17064001/12040090 Administrative fee for Trainings Participants under CBN/EDI		100,100.00	600,200.00	600,200.00	500,100.00-	83.32-%	600,200.00	644,700.00	692,800.00
17064001/12040316 Basic Education Certificate Examination	147,896,000.00	100.00	250,000,000.00	250,000,000.00	249,999,900.00-	100.00-%	150,000,000.00	161,249,700.00	173,343,300.00
17064001/12040411 BECE /Slack Facility Fees	1,240,000.00	47,496,100.00	500,600.00	500,600.00	46,995,500.00+	9,387.83+%		621,900.00	668,700.00
17064001/12040426 Confirmation of ITC II Result	7,500.00	100.00	600,200.00	600,200.00	600,100.00-	99.98-%	600,000.00	644,700.00	692,800.00
17064001/12040481 Primary School Leaving Assessment Test		100.00	11,000,000.00	11,000,000.00	10,999,900.00-	100.00-%	110,000,000.00	118,249,700.00	127,118,800.00
17064001/12040482 Exam Fees - Transition Exam		100.00			100.00+				
17064001/12040484 Exam Fees - Special Science School (CEE)		100.00	500,600.00	500,600.00	500,500.00-	99.98-%	500,600.00	537,800.00	578,600.00
17064001/12040487 UBE/GPT	70,155,000.00	52,751,100.00	67,500,600.00	67,500,600.00	14,749,500.00-	21.85-%	67,500,000.00	72,563,000.00	78,004,800.00
17064001/12040489 Senior Secondary School		100.00			100.00+				
17064001/12040560 Mandatory Central Promotion Examination for Secondary School		100.00	180,000,000.00	180,000,000.00	179,999,900.00-	100.00-%	180,000,000.00	193,500,600.00	208,013,200.00
Total	340,400,000.00	157,558,200.00	611,002,300.00	611,002,300.00	453,444,100.00-	74.21-%	510,050,900.00	548,926,800.00	590,096,100.00
FEES									
MINISTRY OF HEALTH									
Organization/Economic Code									
21001001/12040000									
21001001/12040002 Unspecified Revenue		100.00			100.00+				
21001001/12040027 Tender Fees	341,000.00	867,100.00	500,600.00	500,600.00	366,500.00+	73.21+%	303,101.00	325,400.00	349,400.00
21001001/12040031 Fees for Environment Impact Assessment		100.00			100.00+				
21001001/12040049 Registration Fee for Trad/Medical Health Institution	480,000.00	70,100.00	399,800.00	399,800.00	329,700.00-	82.47-%		497,000.00	534,200.00
21001001/12040000 Fees for Application forms for Establishments of Health Inst	55,000.00	135,100.00	1,399,800.00	1,399,800.00	1,264,700.00-	90.35-%	1,413,798.00	1,519,800.00	1,633,800.00
21001001/12040200 Fees for Renewal of Health Institution	120,000.00	170,000.00	20,000,000.00	20,000,000.00	19,830,000.00-	99.15-%	20,200,000.00	21,715,400.00	23,344,400.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21001001/12040201 Nursing/Midwifery Exams Fees.	15,202,430.00	16,034,023.00	28,000,000.00	28,000,000.00	11,965,977.00-	42.74-%	28,280,000.00	30,401,000.00	32,680,700.00
21001001/12040202 Hostel Fees for Accomodation of Trainees Nurses	5,412,000.00	227,600.00	12,000,000.00	12,000,000.00	11,772,400.00-	98.10-%	12,120,000.00	13,028,800.00	14,006,000.00
21001001/12040203 Arrears of Renewal of Private Health Institution		100.00	50,000,000.00	50,000,000.00	49,999,900.00-	100.00-%	50,500,000.00	54,287,000.00	58,359,000.00
21001001/12040204 Application Fee for Trado Medical Health Institution	161,000.00	15,100.00	500,600.00	500,600.00	485,500.00-	96.98-%	505,606.00	543,800.00	584,600.00
21001001/12040205 Fees for Trade Fair for Trade		100.00			100.00+				
21001001/12040487 Registration Fees of Hospital	1,545,000.00	1,670,100.00	10,000,000.00	10,000,000.00	8,329,900.00-	83.30-%	10,100,000.00	10,857,200.00	11,671,200.00
21001001/12040488 Renewal Registration Fees of Hospital	5,648,350.00	3,123,850.00	2,000,000.00	2,000,000.00	1,123,850.00+	56.19+%		2,485,000.00	2,671,100.00
21001001/12040489 Exams/Entrance Fees for the School of Health Technology	80,800.00	47,200.00			47,200.00+				
21001001/12040490 International Immunization Fees	6,000.00	100.00			100.00+				
21001001/12040491 Tuition Fees for School of Nursing	45,300.00	18,100.00			18,100.00+				
21001001/12040604 Covid 19 Medical Certificate (Overseer Trevellers foreign		100.00	50,000,000.00	50,000,000.00	49,999,900.00-	100.00-%		62,115,200.00	66,774,200.00
21001001/12040606 Registration Fees for Clinics/Maternity		100.00	5,000,000.00	5,000,000.00	4,999,900.00-	100.00-%	5,050,000.00	5,428,600.00	5,835,600.00
21001001/12040607 Registration fee for Mortuary		100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99-%	1,010,000.00	1,085,300.00	1,166,900.00
Total	29,096,880.00	22,379,073.00	180,800,800.00	180,800,800.00	158,421,727.00-	87.62-%	129,482,505.00	204,289,500.00	219,611,100.00
FEES									
ABIA STATE PRIMARY HEALTH CARE DEV. AGENCY									
Organization/Economic Code									
21003001/12040000									
21003001/12040638 Certificate of Completion on Immunization	2,000.00	100.00			100.00+				
Total	2,000.00	100.00			100.00+				
FEES									
ABIA STATE UNIVERSITY TEACHING HOSPITAL ABA									
Organization/Economic Code									
21026001/12040000									
21026001/12040027 Tender Fees	25,000.00	100.00	8,000,000.00	8,000,000.00	7,999,900.00-	100.00-%	8,016,000.00	8,617,100.00	9,263,000.00
21026001/12040040 NHIS - Medical Fees	13,595,918.50	16,278,845.00	60,000,000.00	60,000,000.00	43,721,155.00-	72.87-%	60,120,000.00	64,629,000.00	69,476,500.00
21026001/12040041 Laboratory	3,415,440.00	22,959,640.00	70,000,000.00	70,000,000.00	47,040,360.00-	67.20-%	70,140,000.00	75,400,900.00	81,056,300.00
21026001/12040201 Nursing/Midwifery Exams Fees.		27,100.00			27,100.00+				
21026001/12040302 Feeding Fees		100.00	60,000,000.00	60,000,000.00	59,999,900.00-	100.00-%	60,120,000.00	64,629,000.00	69,476,500.00
21026001/12040303 Ultra Sound Fees		1,282,700.00	16,200,400.00	16,200,400.00	14,917,700.00-	92.08-%	16,232,400.00	17,450,100.00	18,758,600.00
21026001/12040310 DDM/02		16,664,007.30			16,664,007.30+		100,000,000.00	107,500,600.00	115,563,000.00
21026001/12040311 Medical Records	1,284,100.00	2,597,647.00	9,000,000.00	9,000,000.00	6,402,353.00-	71.14-%	9,018,000.00	9,693,900.00	10,421,400.00
21026001/12040312 Card Fees		100.00	16,000,000.00	16,000,000.00	15,999,900.00-	100.00-%	16,032,000.00	17,234,100.00	18,527,000.00
21026001/12040317 Mortuary Fees	1,006,250.00	1,925,900.00	16,000,000.00	16,000,000.00	14,074,100.00-	87.96-%	16,032,000.00	17,234,100.00	18,527,000.00
21026001/12040410 X-ray	753,200.00	6,925,399.96	12,000,000.00	12,000,000.00	5,074,600.04-	42.29-%	12,024,000.00	12,925,600.00	13,895,500.00
21026001/12040425 Medical Examination Fees		1,571,600.00	11,004,800.00	11,004,800.00	9,433,200.00-	85.72-%	11,022,000.00	11,848,700.00	12,737,100.00
21026001/12040427 Physiotherapy Fees		1,482,198.50	11,000,000.00	11,000,000.00	9,517,801.50-	86.53-%	11,022,000.00	11,848,700.00	12,737,100.00
21026001/12040428 Operation Fees		5,623,265.00	50,000,000.00	50,000,000.00	44,376,735.00-	88.75-%	50,100,000.00	53,857,200.00	57,896,800.00
21026001/12040429 OBS & Maternity (Delivery)		3,471,389.68	60,000,000.00	60,000,000.00	56,528,610.32-	94.21-%	60,120,000.00	64,629,000.00	69,476,500.00
21026001/12040430 Medical Oxygen	286,165.00	3,955,413.00	45,000,000.00	45,000,000.00	41,044,587.00-	91.21-%	42,084,000.00	45,240,100.00	48,632,700.00
21026001/12040432 Police Report		168,100.00	2,000,000.00	2,000,000.00	1,831,900.00-	91.60-%	2,004,000.00	2,154,800.00	2,316,800.00
21026001/12040433 Bed Fees	4,031,226.40	4,704,620.25	20,949,600.00	20,949,600.00	16,244,979.75-	77.54-%	20,991,500.00	22,565,500.00	24,258,200.00
21026001/12040435 Consultation Fees		6,630,485.00	65,000,000.00	65,000,000.00	58,369,515.00-	89.80-%	65,130,000.00	70,014,400.00	75,265,300.00
21026001/12040438 Birth/Death Certificate Fees		225,100.00	8,000,000.00	8,000,000.00	7,774,900.00-	97.19-%	8,016,000.00	8,617,100.00	9,263,000.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21026001/12040440 Eye/Ear/Nose/Throat		2,354,778.72	9,000,000.00	9,000,000.00	6,645,221.28-	73.84-%		11,181,200.00	12,020,300.00
21026001/12040491 Tuition Fees for School of Nursing	27,337,200.00	28,789,100.00	29,699,900.00	29,699,900.00	910,800.00-	3.07-%		36,895,600.00	39,662,700.00
21026001/12040492 Tuition Fees for School of Midwifery	24,356,750.00	8,248,600.00	18,000,000.00	18,000,000.00	9,751,400.00-	54.17-%		22,361,300.00	24,038,400.00
21026001/12040527 Medical Fitness Fees		490,600.00	10,886,000.00	10,886,000.00	10,395,400.00-	95.49-%	10,907,772.00	11,726,300.00	12,606,200.00
21026001/12040668 Disposition Materials (DDM)	1,457,692.10	20,480.00	65,000,000.00	65,000,000.00	64,979,520.00-	99.97-%	65,130,000.00	70,014,400.00	75,265,300.00
21026001/12040669 Dialysis		54,100.00	8,519,800.00	8,519,800.00	8,465,700.00-	99.37-%	8,536,840.00	9,177,600.00	9,865,500.00
21026001/12040670 Scanning		679,600.00	11,000,000.00	11,000,000.00	10,320,400.00-	93.82-%	11,022,000.00	11,848,700.00	12,737,100.00
21026001/12040695 ECHO Fees	115,950.00	100.00	11,000,000.00	11,000,000.00	10,999,900.00-	100.00-%	11,022,000.00	11,848,700.00	12,737,100.00
Total	77,664,892.00	137,131,069.41	703,260,500.00	703,260,500.00	566,129,430.59-	80.50-%	744,842,512.00	871,143,700.00	936,480,900.00
FEES									
COLLEGE OF HEALTH SCIENCES & MGT TECHNOLOGY									
Organization/Economic Code									
21026002/12040000									
21026002/12040017 Contractors Registration Fees		100.00	799,600.00	799,600.00	799,500.00-	99.99-%	800,000.00	859,600.00	924,400.00
21026002/12040024 Accreditation Fee	46,419,753.00	21,754,100.00	64,380,500.00	64,380,500.00	42,626,400.00-	66.21-%	61,400,000.00	66,004,800.00	70,955,500.00
21026002/12040027 Tenders Fees		100.00	500,600.00	500,600.00	500,500.00-	99.98-%	500,000.00	537,800.00	578,600.00
21026002/12040048 Development Levy	78,393,186.00	29,435,100.00	76,000,000.00	76,000,000.00	46,564,900.00-	61.27-%	60,000,000.00	64,500,600.00	69,338,500.00
21026002/12040052 Tuition Fees	152,493,162.00	57,504,865.75	64,380,500.00	64,380,500.00	6,875,634.25-	10.68-%	122,800,000.00	132,009,600.00	141,910,000.00
21026002/12040054 Car park fees	901,000.00	535,100.00	1,000,000.00	1,000,000.00	464,900.00-	46.49-%	1,600,000.00	1,720,300.00	1,848,800.00
21026002/12040304 Store Fees	4,288,750.00	7,310,100.00	1,000,000.00	1,000,000.00	6,310,100.00+	631.01+%	7,200,000.00	7,739,500.00	8,320,500.00
21026002/12040420 Acceptance Fees	10,015,000.00	630,100.00	38,000,000.00	38,000,000.00	37,369,900.00-	98.34-%	30,000,000.00	32,249,700.00	34,668,600.00
21026002/12040424 Hostels Fees	18,983,500.00	19,250,100.00	47,500,600.00	47,500,600.00	28,250,500.00-	59.47-%	37,500,000.00	40,312,200.00	43,336,200.00
21026002/12040425 Medical Examination Fees	11,498,000.00	753,100.00	19,000,000.00	19,000,000.00	18,246,900.00-	96.04-%	18,000,000.00	19,350,500.00	20,801,900.00
21026002/12040426 Result Verification Fees	5,665,000.00	685,100.00	9,500,600.00	9,500,600.00	8,815,500.00-	92.79-%	7,500,000.00	8,062,400.00	8,667,400.00
21026002/12040428 Screening Fees	3,894,000.00	2,699,100.00	4,000,000.00	4,000,000.00	1,300,900.00-	32.52-%	9,000,000.00	9,674,700.00	10,399,800.00
21026002/12040522 Matriculations Fee	9,921,500.00		19,000,000.00	19,000,000.00	19,000,000.00-	100.00-%	15,000,000.00	16,124,900.00	17,333,800.00
21026002/12040606 Orientation fee	4,235,000.00	570,100.00	9,500,600.00	9,500,600.00	8,930,500.00-	94.00-%	7,500,000.00	8,062,400.00	8,667,400.00
21026002/12040707 Education Support Fees from Individual/Taxable Persons		600.00			600.00+				
Total	346,707,851.00	141,127,665.75	354,563,000.00	354,563,000.00	213,435,334.25-	60.20-%	378,800,000.00	407,209,000.00	437,751,400.00
FEES									
ABIA SPECIALIST HOSPITAL AND DIAGNOSTIC CENTRE									
Organization/Economic Code									
21027010/12040000									
21027010/12040041 Laboratory Fees	7,324,013.00	970,440.00	25,000,000.00	25,000,000.00	24,029,560.00-	96.12-%	25,500,000.00	27,412,900.00	29,469,300.00
21027010/12040090 Seminar Fees		1,400.00	1,000,000.00	1,000,000.00	998,600.00-	99.86-%	1,020,000.00	1,096,100.00	1,177,800.00
21027010/12040108 Prophylactic Treatment Fees	9,103,210.00	2,349,229.00	16,000,000.00	16,000,000.00	13,650,771.00-	85.32-%	26,320,000.00	28,294,100.00	30,416,500.00
21027010/12040213 Incision and Drainage		100.00	2,500,600.00	2,500,600.00	2,500,500.00-	100.00-%	10,550,612.00	11,342,100.00	12,193,200.00
21027010/12040303 Ultrasound Fees		100.00	2,000,000.00	2,000,000.00	1,999,900.00-	100.00-%	5,040,000.00	5,417,800.00	5,823,600.00
21027010/12040310 Drugs	21,380,549.00	3,290,634.00	35,000,000.00	35,000,000.00	31,709,366.00-	90.60-%	35,700,000.00	38,377,000.00	41,255,700.00
21027010/12040312 Card Fees	6,567,040.00	1,219,610.00	7,000,000.00	7,000,000.00	5,780,390.00-	82.58-%	7,140,000.00	7,675,800.00	8,252,000.00
21027010/12040410 Chest X - ray			2,000,000.00	2,000,000.00	2,000,000.00-	100.00-%	9,040,000.00	9,717,900.00	10,446,600.00
21027010/12040425 Medical Examination Fees							560,000.00	601,500.00	647,100.00
21027010/12040428 Major Operation Fees							6,200,000.00	6,665,100.00	7,164,500.00
21027010/12040429 Delivery	2,133,700.00	307,500.00	2,000,000.00	2,000,000.00	1,692,500.00-	84.63-%	7,040,000.00	7,567,800.00	8,135,600.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21027010/12040430 OXYGEN	596,250.00	6,000.00	3,000,000.00	3,000,000.00	2,994,000.00-	99.80-%	3,060,000.00	3,289,300.00	3,536,500.00
21027010/12040433 Bed Fees	1,439,747.00	118,100.00	3,000,000.00	3,000,000.00	2,881,900.00-	96.06-%	3,060,000.00	3,289,300.00	3,536,500.00
21027010/12040435 Consultation Fee	4,883,564.00	677,380.00			677,380.00+		1,500,000.00	1,612,300.00	1,733,500.00
21027010/12040440 Eye Clinic Fees	5,015,292.00	1,462,200.00	8,000,000.00	8,000,000.00	6,537,800.00-	81.72-%	8,160,000.00	8,771,900.00	9,429,800.00
21027010/12040669 Dialysis			35,000,000.00	35,000,000.00	35,000,000.00-	100.00-%	40,700,000.00	43,752,700.00	47,033,700.00
21027010/12040670 Scanning			300,100.00	300,100.00	300,100.00-	100.00-%	4,306,102.00	4,629,100.00	4,976,100.00
Total	58,443,365.00	10,402,693.00	141,800,700.00	141,800,700.00	131,398,007.00-	92.66-%	194,896,714.00	209,512,700.00	225,228,000.00
FEES									
ABIA STATE HOSPITAL MGT BOARD									
Organization/Economic Code									
21102001/12040000									
21102001/12040017 Contractors Registration Fee		100.00	600,200.00	600,200.00	600,100.00-	99.98-%	50,000.00	54,000.00	57,600.00
21102001/12040041 Laboratory Fees		100.00	5,000,000.00	5,000,000.00	4,999,900.00-	100.00-%	5,000,000.00	5,374,600.00	5,777,900.00
21102001/12040151 Renewal of Contractors Registration		100.00	150,100.00	150,100.00	150,000.00-	99.93-%	150,000.00	160,900.00	172,900.00
21102001/12040310 Drug and Dressing Material Fees			30,000,000.00	30,000,000.00	30,000,000.00-	100.00-%	20,000,000.00	21,500,600.00	23,112,900.00
21102001/12040311 Folder Fees		100.00	500,600.00	500,600.00	500,500.00-	99.98-%	500,000.00	537,800.00	578,600.00
21102001/12040312 Cards Fees		100.00	6,000,000.00	6,000,000.00	5,999,900.00-	100.00-%	14,400,000.00	15,480,200.00	16,641,100.00
21102001/12040314 Emergency Fee		100.00	150,100.00	150,100.00	150,000.00-	99.93-%	3,000,000.00	3,224,500.00	3,465,800.00
21102001/12040315 Admission Fee		100.00	399,800.00	399,800.00	399,700.00-	99.97-%	5,000,000.00	5,374,600.00	5,777,900.00
21102001/12040317 Mortuary/Storage Fee		100.00	20,000,000.00	20,000,000.00	19,999,900.00-	100.00-%	20,000,000.00	21,500,600.00	23,112,900.00
21102001/12040410 Laboratory Services			15,000,000.00	15,000,000.00	15,000,000.00-	100.00-%	15,000,000.00	16,124,900.00	17,333,800.00
21102001/12040425 Medical Examinations			10,000,000.00	10,000,000.00	10,000,000.00-	100.00-%	10,000,000.00	10,750,300.00	11,557,000.00
21102001/12040427 Minor Operation		100.00	1,099,700.00	1,099,700.00	1,099,600.00-	99.99-%	15,000,000.00	16,124,900.00	17,333,800.00
21102001/12040428 Major Operation Fees		100.00	2,099,700.00	2,099,700.00	2,099,600.00-	100.00-%	18,000,000.00	19,350,500.00	20,801,900.00
21102001/12040429 OBS & Maternity (Delivery)		100.00	1,099,700.00	1,099,700.00	1,099,600.00-	99.99-%	1,100,000.00	1,182,500.00	1,271,300.00
21102001/12040430 Autentication Fees		100.00	50,000,000.00	50,000,000.00	49,999,900.00-	100.00-%	50,000.00	54,000.00	57,600.00
21102001/12040431 Dental Charges			10,000,000.00	10,000,000.00	10,000,000.00-	100.00-%	10,000,000.00	10,750,300.00	11,557,000.00
21102001/12040432 Police Cases/Report			200,400.00	200,400.00	200,400.00-	100.00-%	200,000.00	214,900.00	230,600.00
21102001/12040433 Bed Fees		100.00	1,099,700.00	1,099,700.00	1,099,600.00-	99.99-%	3,000,000.00	3,224,500.00	3,465,800.00
21102001/12040434 Circumcision Fees		100.00	99,700.00	99,700.00	99,600.00-	99.90-%	1,000,000.00	1,074,500.00	1,155,000.00
21102001/12040435 Consultation Fees		100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99-%	1,000,000.00	1,074,500.00	1,155,000.00
21102001/12040436 Nursing Care Process		100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99-%	5,000,000.00	5,374,600.00	5,777,900.00
21102001/12040437 Autopsy Report Fee		200.00	20,400.00	20,400.00	20,200.00-	99.02-%	20,000.00	21,600.00	22,800.00
21102001/12040438 Death/Birth Certificate		100.00	200,400.00	200,400.00	200,300.00-	99.95-%	1,000,000.00	1,074,500.00	1,155,000.00
21102001/12040439 Service Charge		100.00	5,000,000.00	5,000,000.00	4,999,900.00-	100.00-%	5,000,000.00	5,374,600.00	5,777,900.00
21102001/12040440 Eye Clinic Fees		100.00	1,099,700.00	1,099,700.00	1,099,600.00-	99.99-%	5,000,000.00	5,374,600.00	5,777,900.00
Total		2,100.00	161,820,200.00	161,820,200.00	161,818,100.00-	100.00-%	158,470,000.00	170,353,500.00	183,127,900.00
FEES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12040000									
35001001/12040017 Contractor Registration Fees	395,000.00	1,682,000.00	512,700.00	512,700.00	1,169,300.00+	228.07+%	538,335.00	578,600.00	621,800.00
35001001/12040024 Accreditation Fees		100.00			100.00+				
35001001/12040027 Tenders Fees	45,000.00	39,500.00	512,700.00	512,700.00	473,200.00-	92.30-%	538,335.00	578,600.00	621,800.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
35001001/12040031 Environmental Audit/Impact Assessment	135,000.00	20,000.00	2,050,400.00	2,050,400.00	2,030,400.00-	99.02-%	2,152,920.00	2,314,500.00	2,488,500.00
35001001/12040051 Forest Produce	359,500.00	536,000.00	307,300.00	307,300.00	228,700.00+	74.42+%	322,665.00	346,900.00	373,300.00
35001001/12040206 Environmental Health Registration/Regulation Fees		30,000.00	307,300.00	307,300.00	277,300.00-	90.24-%	322,665.00	346,900.00	373,300.00
35001001/12040207 Slaughter Houses/Meat Sanitation Fees			1,025,200.00	1,025,200.00	1,025,200.00-	100.00-%	1,076,460.00	1,157,300.00	1,243,800.00
35001001/12040208 Agro Si/Vi Cultures			102,000.00	102,000.00	102,000.00-	100.00-%	107,100.00	115,200.00	123,600.00
35001001/12040209 Squating (Current)	21,000.00	48,000.00	2,050,400.00	2,050,400.00	2,002,400.00-	97.66-%	2,152,920.00	2,314,500.00	2,488,500.00
35001001/12040210 Squating (Arrears)			307,300.00	307,300.00	307,300.00-	100.00-%	322,665.00	346,900.00	373,300.00
35001001/12040211 Air/Noise Pollution Abatement	379,000.00	37,000.00	1,025,200.00	1,025,200.00	988,200.00-	96.39-%	1,076,460.00	1,157,300.00	1,243,800.00
35001001/12040212 Timber Landing Fees			1,025,200.00	1,025,200.00	1,025,200.00-	100.00-%	1,076,460.00	1,157,300.00	1,243,800.00
35001001/12040241 Forestry Produce Fees	10,000.00	605,000.00	307,300.00	307,300.00	297,700.00+	96.88+%	322,665.00	346,900.00	373,300.00
35001001/12040383 Pest and Vector Control/Fumigation Fees		18,100.00	122,500.00	122,500.00	104,400.00-	85.22-%	128,625.00	138,100.00	148,900.00
35001001/12040504 Daily Sanitation Toll (Free Market)	7,200.00		1,537,800.00	1,537,800.00	1,537,800.00-	100.00-%	1,614,690.00	1,735,900.00	1,865,600.00
35001001/12040629 Eatery/Resturant Inspection Fee			1,025,200.00	1,025,200.00	1,025,200.00-	100.00-%	1,076,460.00	1,157,300.00	1,243,800.00
35001001/12040630 Solid Minerals/Waste Treatment Inspecion Fees		300,000.00	512,700.00	512,700.00	212,700.00-	41.49-%	538,335.00	578,600.00	621,800.00
35001001/12040657 Mortuary Inspection fee		100.00	2,050,400.00	2,050,400.00	2,050,300.00-	100.00-%	2,152,920.00	2,314,500.00	2,488,500.00
Total	1,351,700.00	3,315,800.00	14,781,600.00	14,781,600.00	11,465,800.00-	77.57-%	15,520,680.00	16,685,300.00	17,937,400.00
FEES									
ABIA STATE ENVIRONMENT PROTECTION AGENCY (ASEPA)									
Organization/Economic Code									
35016001/12040000									
35016001/12040027 Tender Fees	145,800.00	72,000.00	300,100.00	300,100.00	228,100.00-	76.01-%	300,000.00	322,900.00	346,900.00
35016001/12040031 ESP EDF EIA Fees Emblem Fees	6,974,450.00		71,759,900.00	71,759,900.00	71,759,900.00-	100.00-%	71,760,000.00	77,141,700.00	82,926,900.00
35016001/12040131 Market Stalls/Ssops and Artisans Workshop Sanitation Fees	12,667,860.00	859,720.00	212,399,800.00	212,399,800.00	211,540,080.00-	99.60-%	212,400,000.00	228,330,100.00	245,454,900.00
35016001/12040318 Sanitation Offences	376,400.00		12,734,700.00	12,734,700.00	12,734,700.00-	100.00-%	12,860,000.00	13,824,700.00	14,861,900.00
35016001/12040374 Industrial and Manufacturing Sanitation Fees	2,660,800.00	2,530,000.00	34,080,400.00	34,080,400.00	31,550,400.00-	92.58-%	34,284,000.00	36,854,800.00	39,619,500.00
35016001/12040497 Tenement Sanitation Fees	11,737,120.00	1,631,900.00	10,799,600.00	10,799,600.00	9,167,700.00-	84.89-%	10,800,000.00	11,609,900.00	12,480,300.00
35016001/12040499 Commercial Establishment Sanitation Fees	13,395,300.00	19,271,176.00	14,499,400.00	14,499,400.00	4,771,776.00+	32.91+%	7,860,000.00	8,449,000.00	9,082,800.00
35016001/12040500 Hospital Establishment Sanitation Fee	684,900.00	1,268,000.00	20,189,600.00	20,189,600.00	18,921,600.00-	93.72-%	20,189,100.00	21,703,500.00	23,331,300.00
35016001/12040501 Hospitality	2,713,900.00	2,530,500.00	94,116,400.00	94,116,400.00	91,585,900.00-	97.31-%	95,685,600.00	102,862,000.00	110,576,300.00
35016001/12040502 Professional and Business Offices Sanitation Fees	19,912,900.00	317,700.00	19,440,500.00	19,440,500.00	19,122,800.00-	98.37-%	19,488,000.00	20,949,600.00	22,521,000.00
35016001/12040503 Hospital and Maternities Sanitation Fees	3,011,400.00	1,534,000.00	6,120,000.00	6,120,000.00	4,586,000.00-	74.93-%	6,120,000.00	6,578,700.00	7,072,100.00
35016001/12040528 Educational Institution Sanitation Fees	2,810,100.00	631,400.00	45,036,000.00	45,036,000.00	44,404,600.00-	98.60-%	50,388,000.00	54,166,900.00	58,229,300.00
35016001/12040529 Bakery Houses Sanitation Fees	128,200.00	280,000.00	1,619,500.00	1,619,500.00	1,339,500.00-	82.71-%	19,262,400.00	20,707,100.00	22,260,500.00
35016001/12040530 Poultry/Piggery Establishment Sanitation Fees		200.00	1,368,500.00	1,368,500.00	1,368,300.00-	99.99-%		1,699,800.00	1,827,100.00
35016001/12040531 Ministry/Parastatals Sanitation Fees	1,039,400.00	30,000.00	720,300.00	720,300.00	690,300.00-	95.84-%		894,400.00	961,600.00
Total	78,258,530.00	30,956,596.00	545,184,700.00	545,184,700.00	514,228,104.00-	94.32-%	561,397,100.00	606,095,100.00	651,552,400.00
FEES									
MINISTRY OF SPORTS									
Organization/Economic Code									
39001001/12040000									
39001001/12040027 Tender Fees			2,152,500.00	2,152,500.00	2,152,500.00-	100.00-%	2,160,000.00	2,321,800.00	2,495,900.00
39001001/12040053 Application Fees							100,000.00	108,000.00	116,400.00
39001001/12040183 Registration of Clubs and Orgnisations							700,000.00	752,700.00	809,100.00
39001001/12040184 Renewal Fee for Reg. of Voluntary Youth Association							300,000.00	322,900.00	346,900.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
39001001/12040185 Revalidation of Certificates Fees							300,000.00	322,900.00	346,900.00
39001001/12040214 Renewal of Registration of Sport Clubs	5,000.00	5,000.00	2,152,500.00	2,152,500.00	2,147,500.00-	99.77-%	2,160,000.00	2,321,800.00	2,495,900.00
39001001/12040264 Registration of Sports Clubs		100.00	4,304,900.00	4,304,900.00	4,304,800.00-	100.00-%	4,500,000.00	4,837,900.00	5,200,500.00
39001001/12040313 Gate Taking from Stadium (Umuahia)			2,425,000.00	2,425,000.00	2,425,000.00-	100.00-%	2,500,000.00	2,687,800.00	2,889,500.00
Total	5,000.00	5,100.00	11,034,900.00	11,034,900.00	11,029,800.00-	99.95-%	12,720,000.00	13,675,800.00	14,701,100.00
FEES									
ABIA WARRIORS FOOTBALL CLUB									
Organization/Economic Code									
39002002/12040000									
39002002/12040036 Advertisement/Pitch Panel			300,100.00	300,100.00	300,100.00-	100.00-%	500,000.00	537,800.00	578,600.00
Total			300,100.00	300,100.00	300,100.00-	100.00-%	500,000.00	537,800.00	578,600.00
FEES									
MINISTRY OF LOCAL GOVT. AND CHIEFTAINCY AFFAIRS									
Organization/Economic Code									
51001001/12040000									
51001001/12040024 Registration of Titles	1,410,000.00	10,100.00			10,100.00+				
51001001/12040027 Tender Fees		100.00			100.00+				
51001001/12040215 Registration of Autonomous Communities	1,190,000.00	550,100.00	539,000.00	539,000.00	11,100.00+	2.06+%	1,250,000.00	1,343,400.00	1,444,200.00
51001001/12040216 Autonomous Communities Constitution Amendment Fee	75,000.00	100,100.00	350,500.00	350,500.00	250,400.00-	71.44-%	225,000.00	241,300.00	259,300.00
51001001/12040222 Traditional Ruler Title Permit Fees	1,250,000.00	108.00			108.00+				
51001001/12040321 Application Fees for would be Traditional Rulers	810,000.00	2,200,108.00			2,200,108.00+				
51001001/12040495 Certificate of Recognition Fees	4,155,000.00	2,160,100.00	1,320,500.00	1,320,500.00	839,600.00+	63.58+%	350,000.00	375,800.00	403,500.00
51001001/12040496 Clearance Fees for Festivals		100.00			100.00+				
51001001/12040631 ID Cards Fees		100.00			100.00+				
51001001/12040673 Issuance of Staff of Office		190,100.00	4,180,100.00	4,180,100.00	3,990,000.00-	95.45-%	4,940,000.00	5,310,900.00	5,709,400.00
Total	8,890,000.00	5,211,016.00	6,390,100.00	6,390,100.00	1,179,084.00-	18.45-%	6,765,000.00	7,271,400.00	7,816,400.00
TOTAL FEES	7,132,571,986.68	5,277,831,132.26	13,032,635,700.00	13,032,635,700.00	7,754,804,567.74-	59.50-%	14,983,965,276.00	16,886,744,500.00	18,153,258,100.00
FINES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12050000									
20008001/12050018 Fines for Late Remittance of PAYE Deductions	20,865,528.89	71,428,504.20	50,000,000.00	50,000,000.00	21,428,504.20+	42.86+%	100,000,000.00	107,500,600.00	115,563,000.00
20008001/12050019 Fines for Late Remittance of WHT Deductions	92,267.35	109,475.00	4,000,000.00	4,000,000.00	3,890,525.00-	97.26-%	4,000,000.00	4,300,100.00	4,623,000.00
20008001/12050020 Penalty on Stamp Duties	43,852,237.00	16,905,977.73	200,000,000.00	200,000,000.00	183,094,022.27-	91.55-%	200,000,000.00	215,000,000.00	231,124,900.00
20008001/12050021 Fine for Failure to Deduct Taxes	3,000,000.00	179,300.00	3,000,000.00	3,000,000.00	2,820,700.00-	94.02-%	3,000,000.00	3,224,500.00	3,465,800.00
20008001/12050022 Penalty for late payment of Development fees	3,200.00	14,100.00	1,000,000.00	1,000,000.00	985,900.00-	98.59-%	1,000,000.00	1,074,500.00	1,155,000.00
20008001/12050026 Fines For Non Payment of Land Use Charges	3,873,901.00	7,100.00			7,100.00+				
Total	71,687,134.24	88,644,456.93	258,000,000.00	258,000,000.00	169,355,543.07-	65.64-%	308,000,000.00	331,099,700.00	355,931,700.00
FINES									
ABIA STATE MKT AGENCY & QUALITY MGT. AGENCY									
Organization/Economic Code									
11101002/12050000									
11101002/12050039 Exporting Sub-standard Product Fine			5,000,000.00	5,000,000.00	5,000,000.00-	100.00-%		6,211,300.00	6,677,100.00
Total			5,000,000.00	5,000,000.00	5,000,000.00-	100.00-%		6,211,300.00	6,677,100.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FINES									
ABIA STATE SINAGE & ADVERTISMENT AGENCY									
Organization/Economic Code									
11101004/12050000									
11101004/12050003 Penalties (General)	268,390.00	100.00	5,000,000.00	5,000,000.00	4,999,900.00-	100.00-%		6,211,300.00	6,677,100.00
Total	268,390.00	100.00	5,000,000.00	5,000,000.00	4,999,900.00-	100.00-%		6,211,300.00	6,677,100.00
FINES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12050000									
35001001/12050004 Forest Offences Penalties	8,000.00	133,500.00	314,600.00	314,600.00	181,100.00-	57.57-%	330,330.00	355,300.00	381,700.00
35001001/12050005 Sanitation Court Fines	65,000.00		210,100.00	210,100.00	210,100.00-	100.00-%	220,605.00	237,700.00	255,700.00
35001001/12050006 Illegal Evacuation		100.00	104,500.00	104,500.00	104,400.00-	99.90-%	109,725.00	117,700.00	126,100.00
35001001/12050007 Excavation Offences Fines		20,000.00	630,200.00	630,200.00	610,200.00-	96.83-%	661,710.00	711,800.00	764,700.00
35001001/12050008 Sewage and Sewerage Control Fines			12,510,200.00	12,510,200.00	12,510,200.00-	100.00-%		15,541,400.00	16,707,100.00
Total	73,000.00	153,600.00	13,769,600.00	13,769,600.00	13,616,000.00-	98.88-%	1,322,370.00	16,963,900.00	18,235,300.00
FINES									
ABIA STATE ENVIRONMENTAL PROTECTION AGENCY									
Organization/Economic Code									
35001601/12050000									
35016001/12050027 Sanitation Offences Fines		100.00	12,734,700.00	12,734,700.00	12,734,600.00-	100.00-%	12,860,000.00	13,824,700.00	14,861,900.00
Total		100.00	12,734,700.00	12,734,700.00	12,734,600.00-	100.00-%	12,860,000.00	13,824,700.00	14,861,900.00
FINES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12050000									
29001001/12050013 Contravention Fines		144,000.00	1,076,800.00	1,076,800.00	932,800.00-	86.63-%	7,089,800.00	7,621,800.00	8,193,200.00
Total		144,000.00	1,076,800.00	1,076,800.00	932,800.00-	86.63-%	7,089,800.00	7,621,800.00	8,193,200.00
FINES									
TRAFFIC & INDISCIPLINE MGT. AGENCY OF ABIA STATE									
Organization/Economic Code									
29057001/12050000									
29057001/12050041 Non Painting of Comm Vehicles Operating in State Approved Co			50,500.00	50,500.00	50,500.00-	100.00-%	3,000,000.00	3,224,500.00	3,465,800.00
29057001/12050042 Comm Tricycle Motor Cycle & Buses Operating Without Id Badge	35,000.00	6,010.00	1,000,000.00	1,000,000.00	993,990.00-	99.40-%	5,000,000.00	5,374,600.00	5,777,900.00
29057001/12050043 Non Display of MOT Number on Comm Vehicles		3,000.00	120,000.00	120,000.00	117,000.00-	97.50-%	2,500,000.00	2,687,800.00	2,889,500.00
29057001/12050044 Disobeying Traffic control Personnel or Traffic Signs by Bus	10,000.00	7,000.00	791,100.00	791,100.00	784,100.00-	99.12-%	5,000,000.00	5,374,600.00	5,777,900.00
29057001/12050045 Driving Motorcycle/Tricycle with non functional Lamps	20,000.00	96,000.00	158,400.00	158,400.00	62,400.00-	39.39-%	1,000,000.00	1,074,500.00	1,155,000.00
29057001/12050046 Riding motorcycle on Restricted Area/Helment for rider & Pas			169,200.00	169,200.00	169,200.00-	100.00-%	100,000.00	108,000.00	116,400.00
29057001/12050047 Demurrage - For Impounded Cars/Buses /Motor/Tricycles			1,390,100.00	1,390,100.00	1,390,100.00-	100.00-%	150,000.00	160,900.00	172,900.00
29057001/12050049 Violation of of Traffice and Driving Rules	1,035,000.00	1,134,230.00	2,643,400.00	2,643,400.00	1,509,170.00-	57.09-%	5,500,000.00	5,912,400.00	6,355,400.00
Total	1,100,000.00	1,246,240.00	6,322,700.00	6,322,700.00	5,076,460.00-	80.29-%	22,250,000.00	23,917,300.00	25,710,800.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FINES									
MINISTRY OF PETROLEUM AND SOLID MINERALS									
Organization/Economic Code									
32001001/12050000									
32001001/12050006 Penalty for Defaulters		200.00	2,000,000.00	2,000,000.00	1,999,800.00-	99.99-%	3,000,000.00	3,224,500.00	3,465,800.00
32001001/12050011 Penalty for Illegal Mining							1,000,000.00	1,074,500.00	1,155,000.00
32001001/12050012 Petroleum Products Offences Fines		2,804,100.00	2,000,000.00	2,000,000.00	804,100.00+	40.21+%	2,000,000.00	2,150,100.00	2,311,000.00
Total		2,804,300.00	4,000,000.00	4,000,000.00	1,195,700.00-	29.89-%	6,000,000.00	6,449,100.00	6,931,800.00
FINES									
MINISTRY OF WORKS									
Organization/Economic Code									
34001001/12050000									
34001001/12050002 Obstruction Fine	155,000.00	235,000.00			235,000.00+		304,175.00	326,600.00	350,700.00
34001001/12050004 Fines for Illegal Cutting of Road		100.00	10,500,600.00	10,500,600.00	10,500,500.00-	100.00-%		13,044,500.00	14,022,900.00
Total	155,000.00	235,100.00	10,500,600.00	10,500,600.00	10,265,500.00-	97.76-%	304,175.00	13,371,100.00	14,373,600.00
FINES									
ABIA WATER BOARD									
Organization/Economic Code									
52102001/12050000									
52102001/12050000 Penalty Fees for Drilling Borehole without permit		12,600.00	4,000,000.00	4,000,000.00	3,987,400.00-	99.69-%	4,100,000.00	4,407,000.00	4,737,200.00
Total		12,600.00	4,000,000.00	4,000,000.00	3,987,400.00-	99.69-%	4,100,000.00	4,407,000.00	4,737,200.00
FINES									
MINISTRY OF PUBLIC UTILITY AND WATER RESOURCES									
Organization/Economic Code									
52001001/12050000									
52001001/12050006 Penalty for Illegal Evacuation on Right of Way		100.00	7,099,700.00	7,099,700.00	7,099,600.00-	100.00-%	7,100,000.00	7,632,600.00	8,205,200.00
52001001/12050007 Penalty for Damage on Street Lights		100.00	1,699,900.00	1,699,900.00	1,699,800.00-	99.99-%	1,700,000.00	1,827,200.00	1,964,100.00
Total		200.00	8,799,600.00	8,799,600.00	8,799,400.00-	100.00-%	8,800,000.00	9,459,800.00	10,169,300.00
FINES									
MINISTRY OF LANDS AND SURVEY									
Organization/Economic Code									
60001001/12050000									
60001001/12050003 Checking and Approvals of Private Layout Schemes		100.00			100.00+				
60001001/12050012 Penalty for Development of Petrol Fueling Station		100.00	1,076,800.00	1,076,800.00	1,076,700.00-	99.99-%	1,500,000.00	1,612,300.00	1,733,500.00
60001001/12050023 Penalty on Late Payment of Rent	100,424.00		3,000,000.00	3,000,000.00	3,000,000.00-	100.00-%	3,225,000.00	3,467,000.00	3,727,500.00
60001001/12050050 Penalty for Developing before Approval			1,000,000.00	1,000,000.00	1,000,000.00-	100.00-%	1,000,000.00	1,074,500.00	1,155,000.00
60001001/12050051 Penalty for Developing on Sanitary Lane		100.00	47,355,300.00	47,355,300.00	47,355,200.00-	100.00-%	50,000,000.00	53,750,300.00	57,781,500.00
Total	100,424.00	300.00	52,432,100.00	52,432,100.00	52,431,800.00-	100.00-%	55,725,000.00	59,904,100.00	64,397,500.00
FINES									
MINISTRY OF INDUSTRY									
Organization/Economic Code									

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
71001001/12050000									
71001001/12050052 Fines for non Quality Assurance compliance		100.00	5,469,400.00	5,469,400.00	5,469,300.00-	100.00-%		6,794,700.00	7,304,900.00
71001001/12050053 Fines for non Rendition of Accounting and Other Periodic Rep		100.00	2,187,300.00	2,187,300.00	2,187,200.00-	100.00-%		2,716,800.00	2,920,900.00
71001001/12050054 Penalty on non compliance		37,364.20	1,641,100.00	1,641,100.00	1,603,735.80-	97.72-%		2,038,500.00	2,191,000.00
Total		37,564.20	9,297,800.00	9,297,800.00	9,260,235.80-	99.60-%		11,550,000.00	12,416,800.00
FINES									
JUDICIAL SERVICE COMMISSION									
Organization/Economic Code									
18011001/12050000									
18011001/12050001 Court Fines		100.00	260,500.00	260,500.00	260,400.00-	99.96-%		324,100.00	348,100.00
18011001/12050005 Fines - Abia State Library Board		100.00	99,600.00	99,600.00	99,500.00-	99.90-%		123,600.00	133,200.00
Total		200.00	360,100.00	360,100.00	359,900.00-	99.94-%		447,700.00	481,300.00
FINES									
HIGH COURT OF JUSTICE									
Organization/Economic Code									
26051001/12050000									
26051001/12050001 Court Fines	5,418,850.00	3,140,330.00	30,000,000.00	30,000,000.00	26,859,670.00-	89.53-%	30,000,100.00	32,249,700.00	34,668,600.00
Total	5,418,850.00	3,140,330.00	30,000,000.00	30,000,000.00	26,859,670.00-	89.53-%	30,000,100.00	32,249,700.00	34,668,600.00
FINES									
CUSTOMARY COURT OF APPEAL									
Organization/Economic Code									
26052001/12050000									
26052001/12050001 Court Fines	227,410.00	3,438,260.00	3,000,000.00	3,000,000.00	438,260.00+	14.61+%	600,000.00	644,700.00	692,800.00
26052001/12050005 Sanitation Court Fines	70,500.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00-%		1,242,500.00	1,336,100.00
Total	297,910.00	3,438,260.00	4,000,000.00	4,000,000.00	561,740.00-	14.04-%	600,000.00	1,887,200.00	2,028,900.00
FINES									
MINISTRY OF EDUCATION									
Organization/Economic Code									
17001001/12050000									
17001001/12050014 Fines for Illegal Operation of Schools		100.00	3,000,000.00	3,000,000.00	2,999,900.00-	100.00-%		3,727,400.00	4,007,100.00
Total		100.00	3,000,000.00	3,000,000.00	2,999,900.00-	100.00-%		3,727,400.00	4,007,100.00
FINES									
ABIA STATE LIBRARY BOARD									
Organization/Economic Code									
17008001/12050000									
17008001/12050029 Fines on Overused Books		37,100.00	99,700.00	99,700.00	62,600.00-	62.79-%	20,000.00	21,600.00	22,800.00
Total		37,100.00	99,700.00	99,700.00	62,600.00-	62.79-%	20,000.00	21,600.00	22,800.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FINES									
ABIA STATE UNIVERSITY									
Organization/Economic Code									
17021001/12050000									
17021001/12050003 Penalty on Loss of Receipt	1,158,000.00	46,600.00	10,338,500.00	10,338,500.00	10,291,900.00-	99.55-%		12,843,900.00	13,806,700.00
17021001/12050022 Late Payment Penalty		3,636,300.00	338,500.00	338,500.00	3,297,800.00+	974.24+%		420,200.00	451,400.00
Total	1,158,000.00	3,682,900.00	10,677,000.00	10,677,000.00	6,994,100.00-	65.51-%		13,264,100.00	14,258,100.00
TOTAL FINES	80,258,708.24	103,577,451.13	439,070,700.00	439,070,700.00	335,493,248.87-	76.41-%	457,071,445.00	562,588,800.00	604,780,100.00
SALES									
OFFICE OF THE EXECUTIVE GOVERNOR									
Organization/Economic Code									
11001001/12060000									
11001001/12060004 Sale of Unserviceable & Old Parts		400.00	500,600.00	500,600.00	500,200.00-	99.92-%		621,900.00	668,700.00
Total		400.00	500,600.00	500,600.00	500,200.00-	99.92-%		621,900.00	668,700.00
SALES									
OFFICE OF THE DEPUTY GOVERNOR									
Organization/Economic Code									
11001002/12060000									
11001002/12060016 Sale of Old Newspapers		300.00	200,500.00	200,500.00	200,200.00-	99.85-%		248,600.00	267,800.00
Total		300.00	200,500.00	200,500.00	200,200.00-	99.85-%		248,600.00	267,800.00
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT									
Organization/Economic Code									
11013001/12060000									
11013001/12060004 Sales of Unserviceable Assets		565,000.00	500,600.00	500,600.00	64,400.00+	12.86+%	500,600.00	537,800.00	578,600.00
Total		565,000.00	500,600.00	500,600.00	64,400.00+	12.86+%	500,600.00	537,800.00	578,600.00
LIASON OFFICE ABUJA									
Organization/Economic Code									
11021002/12060000									
11021002/12060016 Sales of Old Newspaper			500,600.00	500,600.00	500,600.00-	100.00-%		621,900.00	668,700.00
Total			500,600.00	500,600.00	500,600.00-	100.00-%		621,900.00	668,700.00
ABIA STATE HOUSE OF ASSEMBLY									
Organization/Economic Code									
12003001/12060000									
12003001/12060016 Sale of Old Newspapers		100.00	1,200,400.00	1,200,400.00	1,200,300.00-	99.99-%		1,490,900.00	1,602,600.00
Total		100.00	1,200,400.00	1,200,400.00	1,200,300.00-	99.99-%		1,490,900.00	1,602,600.00
SALES									
MINISTRY OF INFORMATION AND STRATEGY									
Organization/Economic Code									
23001001/12060000									

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
23001001/12060001 Sale of Publications	200,000.00	100,300.00	1,970,000.00	1,970,000.00	1,869,700.00-	94.91-%	2,117,756.00	2,276,200.00	2,446,700.00
23001001/12060016 Abia State Printing & Publishing Corporation-Tender Fees		300.00			300.00+				
23001001/12060018 Sales of Dairies and Calendars		100.00	6,000,000.00	6,000,000.00	5,999,900.00-	100.00-%	6,450,000.00	6,934,000.00	7,453,800.00
Total	200,000.00	100,700.00	7,970,000.00	7,970,000.00	7,869,300.00-	98.74-%	8,567,756.00	9,210,200.00	9,900,500.00
SALES									
GOVERNMENT PRINTING PRESS									
Organization/Economic Code									
23013001/12060000									
23013001/12060001 Sales of Publication		2,135,660.00	39,600.00	39,600.00	2,096,060.00+	5,293.08+%	2,117,756.00	2,276,200.00	2,446,700.00
23013001/12060018 Sales of Diaries and Calendars							6,450,000.00	6,934,000.00	7,453,800.00
Total		2,135,660.00	39,600.00	39,600.00	2,096,060.00+	5,293.08+%	8,567,756.00	9,210,200.00	9,900,500.00
SALES									
ABIA PRINTING AND PUBLISHING COMPANY - NEWSPAPER									
Organization/Economic Code									
23013001/12060000									
23013001/12060016 Sales of Diaries and Calendars							1,025,000.00	1,102,000.00	1,184,800.00
Total							1,025,000.00	1,102,000.00	1,184,800.00
SALES									
LOCAL GOVERNMENT SERVICE COMMISSION									
Organization/Economic Code									
64001001/12060000									
64001001/12060001 Sale of Publications			208,800.00	208,800.00	208,800.00-	100.00-%		259,200.00	278,400.00
Total			208,800.00	208,800.00	208,800.00-	100.00-%		259,200.00	278,400.00
SALES									
BUREAU OF COMMON SERVICES & SERVICE MONITORING									
Organization/Economic Code									
25005002/12060000									
25005002/12060001 Sales Of Journal & Publications		100.00			100.00+				
25005002/12060168 Advert fees		100.00			100.00+				
Total		200.00			200.00+				
SALES									
BUREAU OF SERVICE WELFARE									
Organization/Economic Code									
25005003/12060000									
25005003/12060012 Sales of Drugs		100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99-%		1,242,500.00	1,336,100.00
Total		100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99-%		1,242,500.00	1,336,100.00
SALES									
BUREAU OF ESTABLISHMENTS AND PENSION									
Organization/Economic Code									
25005007/12060000									

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
25005007/12060016 Sales of Public Service Manual							3,000,000.00	3,224,500.00	3,465,800.00
25005007/12060026 Sales of Public Service Rules							10,000,000.00	10,750,300.00	11,557,000.00
25005007/12060027 Sales of Service Documents		100.00	22,000,000.00	22,000,000.00	21,999,900.00-	100.00-%	3,000,000.00	3,224,500.00	3,465,800.00
25005007/12060031 Sales of Promotion/Conversion/Confirmation Forms		100.00	7,000,000.00	7,000,000.00	6,999,900.00-	100.00-%	10,500,000.00	11,287,000.00	12,133,400.00
25005007/12060069 Sales of service gazzette		100.00	2,000,000.00	2,000,000.00	1,999,900.00-	100.00-%	200,000.00	214,900.00	230,600.00
Total		300.00	31,000,000.00	31,000,000.00	30,999,700.00-	100.00-%	26,700,000.00	28,701,200.00	30,852,600.00
SALES									
LOCAL GOV'T SERVICE COMMISSION									
Organization/Economic Code									
64001001/12060000									
64001001/12060001 Sale of Publications		100.00			100.00+				
64001001/12060006 Sale of Application for Employment Form		100.00			100.00+				
64001001/12060007 Sale of Consultants Application Forms		100.00	249,700.00	249,700.00	249,600.00-	99.96-%	259,670.00	279,700.00	300,200.00
64001001/12060069 Sale of LGSC Gazette		100.00	156,100.00	156,100.00	156,000.00-	99.94-%	162,344.00	174,100.00	187,300.00
64001001/12060070 Sale of LGSC Bulletin		100.00	500,600.00	500,600.00	500,500.00-	99.98-%	520,620.00	559,400.00	601,400.00
Total		500.00	906,400.00	906,400.00	905,900.00-	99.94-%	942,634.00	1,013,200.00	1,088,900.00
SALES									
ABIA STATE INDEPENDENCE ELECTORAL COMMISSION									
Organization/Economic Code									
48001001/12060000									
48001001/12060004 Sales of Unused Election Paper Materials		100.00			100.00+				
Total		100.00			100.00+				
SALES									
MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT									
Organization/Economic Code									
20001001/12060000									
20001001/12060052 Sales of Sticker/Consolidated Emblems							75,254,148.00	80,898,000.00	86,965,200.00
Total							75,254,148.00	80,898,000.00	86,965,200.00
SALES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12060000									
20008001/12060049 Sale of Hackney & State Carriage Badges			10,000,000.00	10,000,000.00	10,000,000.00-	100.00-%		12,422,600.00	13,354,200.00
20008001/12060050 Sale of New Number Plate Registration Forms			500,600.00	500,600.00	500,600.00-	100.00-%	626.00	1,200.00	1,200.00
20008001/12060052 Sales of Sticker/Consolidated Emblems	2,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00-	100.00-%		49,691,500.00	53,417,800.00
Total	2,000,000.00		50,500,600.00	50,500,600.00	50,500,600.00-	100.00-%	626.00	62,115,300.00	66,773,200.00
SALES									
METALLURGICAL COMPLEX									
Organization/Economic Code									
22005001/12060000									
22005001/12060152 Sales of Products	50,000.00	100.00	500,600.00	500,600.00	500,500.00-	99.98-%	5,000,000.00	5,374,600.00	5,777,900.00
Total	50,000.00	100.00	500,600.00	500,600.00	500,500.00-	99.98-%	5,000,000.00	5,374,600.00	5,777,900.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
SALES									
ABIA STATE GAMING AND CONTROL BOARD									
Organization/Economic Code									
20012001/12060000									
20009001/12060052 Sale of Application Forms for Casino Licences	30,000.00	40,000.00	50,400.00	50,400.00	10,400.00-	20.63-%	50,000.00	54,000.00	57,600.00
20009001/12060055 Sales of Application Form for Polls & Games	10,000.00	100.00	2,300,100.00	2,300,100.00	2,300,000.00-	100.00-%	1,800,000.00	1,935,200.00	2,080,500.00
20009001/12060145 Pools Proprietor Form Fees		100.00	200,400.00	200,400.00	200,300.00-	99.95-%	200,000.00	214,900.00	230,600.00
Total	40,000.00	40,200.00	2,550,900.00	2,550,900.00	2,510,700.00-	98.42-%	2,050,000.00	2,204,100.00	2,368,700.00
SALES									
ABIA STATE TRANSPORT CORPORATION									
Organization/Economic Code									
29053001/12060000									
29053001/12060029 Sales of Scaps		420,000.00			420,000.00+		1,670,000.00	1,794,800.00	1,929,300.00
Total		420,000.00			420,000.00+		1,670,000.00	1,794,800.00	1,929,300.00
SALES									
ABIA STATE BUREAU OF STATISTICS									
Organization/Economic Code									
38004001/12060000									
38004001/12060058 Sale of Statistical Year Book			30,000.00	30,000.00	30,000.00-	100.00-%	2,400,000.00	2,579,800.00	2,773,100.00
Total			30,000.00	30,000.00	30,000.00-	100.00-%	2,400,000.00	2,579,800.00	2,773,100.00
SALES									
MINISTRY OF LANDS AND SURVEY									
Organization/Economic Code									
60001001/12060000									
60001001/12060060 Sales of Layout Plans		3,000.00	159,700.00	159,700.00	156,700.00-	98.12-%	150,000.00	160,900.00	172,900.00
Total		3,000.00	159,700.00	159,700.00	156,700.00-	98.12-%	150,000.00	160,900.00	172,900.00
SALES									
JUDICIAL SERVICE COMMISSION									
Organization/Economic Code									
18011001/12060000									
18011001/12060006 Sales of Bills of Entries/Application Forms			350,500.00	350,500.00	350,500.00-	100.00-%		435,700.00	468,100.00
18011001/12060204 Sales of Application Form for Customary Court Chairman/ Memb			1,000,000.00	1,000,000.00	1,000,000.00-	100.00-%	1,200,000.00	1,290,500.00	1,387,700.00
Total			1,350,500.00	1,350,500.00	1,350,500.00-	100.00-%	1,200,000.00	1,726,200.00	1,855,800.00
SALES									
MINISTRY OF JUSTICE									
Organization/Economic Code									
26001001/12060000									
26001001/12060063 Sales of Abia State Law Books	45,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00-%		1,242,500.00	1,336,100.00
Total	45,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00-%		1,242,500.00	1,336,100.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
SALES									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12060000									
15001001/12060032 Sale of Indigenous Fruit Trees							20,000.00	21,600.00	22,800.00
15001001/12060045 Sales of Table Fish		200.00	1,000,000.00	1,000,000.00	999,800.00-	99.98-%	1,000,000.00	1,074,500.00	1,155,000.00
15001001/12060047 Sales of Eggs/Spent Layers		100.00	200,500.00	200,500.00	200,400.00-	99.95-%	220,000.00	236,500.00	254,500.00
15001001/12060048 Sales of Broilers							100,000.00	108,000.00	116,400.00
15001001/12060035 Sale of Cocoa Seeds			90,000.00	90,000.00	90,000.00-	100.00-%	120,000.00	128,500.00	138,100.00
15001001/12060072 Veterinary Sales of Meat & Livestock Produce		100.00	210,100.00	210,100.00	210,000.00-	99.95-%	210,000.00	225,700.00	242,500.00
15001001/12060074 Sale of Casava Cuttings/Root		100.00	219,700.00	219,700.00	219,600.00-	99.95-%	230,000.00	247,300.00	265,400.00
15001001/12060102 Sale of Livestock Products and Poultry		100.00	30,000,000.00	30,000,000.00	29,999,900.00-	100.00-%	30,000,000.00	32,249,700.00	34,668,600.00
15001001/12060103 Sale of Planting Materials (Tree Crop)		100.00	60,000.00	60,000.00	59,900.00-	99.83-%	60,000.00	64,800.00	69,600.00
15001001/12060104 Sale of Planting Materials (Food Crop)		100.00	300,100.00	300,100.00	300,000.00-	99.97-%	300,000.00	322,900.00	346,900.00
15001001/12060105 Sale of Agric Chemicals/Product		100.00	9,600.00	9,600.00	9,500.00-	98.96-%	30,000.00	32,400.00	34,800.00
15001001/12060190 Sale of Palm Bunch		100.00	1,500,600.00	1,500,600.00	1,500,500.00-	99.99-%	4,000,000.00	4,300,100.00	4,623,000.00
15001001/12060202 Sales of Palm Oil Seedlings		100.00	219,700.00	219,700.00	219,600.00-	99.95-%	250,000.00	268,900.00	289,300.00
Total		1,100.00	33,810,300.00	33,810,300.00	33,809,200.00-	100.00-%	36,540,000.00	39,280,900.00	42,226,900.00
SALES									
ABIA AGRICULTURAL DEVELOPMENT PROGRAM (ADP)									
Organization/Economic Code									
15102001/12060000									
15102001/12060047 Sale of Layers	100.00	200.00	1,500,600.00	1,500,600.00	1,500,400.00-	99.99-%	1,500,000.00	1,612,300.00	1,733,500.00
15102001/12060048 Sale of Broilers	1,499,653.72		2,699,900.00	2,699,900.00	2,699,900.00-	100.00-%	2,200,000.00	2,365,000.00	2,542,700.00
15102001/12060074 Sales of Casava Cuttings/Root		60,100.00	3,970,000.00	3,970,000.00	3,909,900.00-	98.49-%	4,210,000.00	4,525,800.00	4,865,500.00
15102001/12060104 Sale of Seedlings		100.00	1,458,600.00	1,458,600.00	1,458,500.00-	99.99-%	1,062,300.00	1,141,700.00	1,227,000.00
15102001/12060152 Sales of Agric Products			3,344,600.00	3,344,600.00	3,344,600.00-	100.00-%	4,550,000.00	4,890,800.00	5,258,100.00
15102001/12060198 Sales of Honey		200.00	80,400.00	80,400.00	80,200.00-	99.75-%	90,000.00	97,200.00	104,400.00
Total	1,499,753.72	60,600.00	13,054,100.00	13,054,100.00	12,993,500.00-	99.54-%	13,612,300.00	14,632,800.00	15,731,200.00
SALES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12060000									
20008001/12060049 Sale of Hackney & State Carriage Badges		100.00			100.00+		50,509,811.00	54,297,700.00	58,369,800.00
Total		100.00			100.00+		50,509,811.00	54,297,700.00	58,369,800.00
SALES									
ABIA STATE GAMING COMMISSION									
Organization/Economic Code									
20012001/12060000									
20009001/12060052 Sale of Application Forms for Casino Licences	30,000.00	40,000.00	50,400.00	50,400.00	10,400.00-	20.63-%	50,000.00	54,000.00	57,600.00
20009001/12060055 Sales of Application Form for Polls & Games	10,000.00	100.00	2,300,100.00	2,300,100.00	2,300,000.00-	100.00-%	1,800,000.00	1,935,200.00	2,080,500.00
20009001/12060145 Pools Proprietor Form Fees		100.00	200,400.00	200,400.00	200,300.00-	99.95-%	200,000.00	214,900.00	230,600.00
Total	40,000.00	40,200.00	2,550,900.00	2,550,900.00	2,510,700.00-	98.42-%	2,050,000.00	2,204,100.00	2,368,700.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
SALES									
MINISTRY OF TRANSPORT									
Organization/Economic Code									
29001001/12060000									
29001001/12060049 Sale of Hackney & Stage Carriage		100.00	23,399,800.00	23,399,800.00	23,399,700.00-	100.00-%	72,000,000.00	77,399,800.00	83,205,300.00
29001001/12060052 Sale of Unserviceable Vehicles		100.00	2,300,100.00	2,300,100.00	2,300,000.00-	100.00-%	8,000,000.00	8,600,200.00	9,244,900.00
Total		200.00	25,699,900.00	25,699,900.00	25,699,700.00-	100.00-%	80,000,000.00	86,000,000.00	92,450,200.00
SALES									
TOURISM BOARD									
Organization/Economic Code									
36052001/12060000									
36052001/12060001 Sale of Publications							217,152.00	232,900.00	250,900.00
36052001/12060059 Sales of Abia Maps (Pin Ups)		100.00	50,400.00	50,400.00	50,300.00-	99.80-%		62,400.00	67,200.00
36052001/12060119 Sale of locally made artifacts							500,000.00	537,800.00	578,600.00
36052001/12060334 Sale of Tourism materials (Akwuete)							1,000,000.00	1,074,500.00	1,155,000.00
Total		100.00	50,400.00	50,400.00	50,300.00-	99.80-%	1,717,152.00	1,907,600.00	2,051,700.00
SALES									
ABIA STATE WATER BOARD									
Organization/Economic Code									
52102001/12060000									
52102001/12060093 Current Water Rate - Urban	105,000.00	100.00	200,400.00	200,400.00	200,300.00-	99.95-%	5,310,000.00	5,708,300.00	6,136,800.00
Total	105,000.00	100.00	200,400.00	200,400.00	200,300.00-	99.95-%	5,310,000.00	5,708,300.00	6,136,800.00
SALES									
MINISTRY OF INDUSTRY									
Organization/Economic Code									
71001001/12060000									
71001001/12060083 Sales of Industrial Application Form for Industries		100.00	112,800.00	112,800.00	112,700.00-	99.91-%		140,400.00	151,200.00
Total		100.00	112,800.00	112,800.00	112,700.00-	99.91-%		140,400.00	151,200.00
SALES									
JUDICIAL SERVICE COMMISSION									
Organization/Economic Code									
18011001/12060000									
Total	207,000.00	200.00			200.00+				
SALES									
MINISTRY OF JUSTICE									
Organization/Economic Code									
26001001/12060000									
26001001/12060063 Sales of Abia State Law Books		150,100.00			150,100.00+				
Total		150,100.00			150,100.00+				
SALES									

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
ABIA STATE LAW REVIEW AND REFORM COMMISSION									
Organization/Economic Code									
26002001/12060000									
26002001/12060063 Sales of Law Report and Legal Publications	30,000.00	20,300.00	9,600,200.00	9,600,200.00	9,579,900.00-	99.79-%	30,000,000.00	32,249,700.00	34,668,600.00
26002001/12060096 Sales of Customary Law Manual of Abia State			7,180,100.00	7,180,100.00	7,180,100.00-	100.00-%	1,650,000.00	1,774,300.00	1,907,500.00
26002001/12060097 Sales of Revised Law of Abia State		100.00	30,000,000.00	30,000,000.00	29,999,900.00-	100.00-%	5,240,000.00	5,632,700.00	6,055,300.00
Total	30,000.00	20,400.00	46,780,300.00	46,780,300.00	46,759,900.00-	99.96-%	36,890,000.00	39,656,700.00	42,631,400.00
SALES									
MINISTRY OF EDUCATION									
Organization/Economic Code									
17001001/12060000									
17001001/12060014 Sales of Government Buildings		14,100.00			14,100.00+				
Total		14,100.00			14,100.00+				
ABIA STATE POLYTECHNIC ABA									
Organization/Economic Code									
17018001/12060000									
17018001/12060001 Sales of IT Log Book	2,018,200.00	760,500.00	3,000,000.00	3,000,000.00	2,239,500.00-	74.65-%	3,000,000.00	3,224,500.00	3,465,800.00
17018001/12060099 Sales of Student Handbook	13,792,300.00	6,747,223.00	20,000,000.00	20,000,000.00	13,252,777.00-	66.26-%	15,000,000.00	16,124,900.00	17,333,800.00
17018001/12060121 Sales of Admission Form	10,160,172.00	4,699,700.00	26,000,000.00	26,000,000.00	21,300,300.00-	81.92-%	17,100,000.00	18,382,900.00	19,761,100.00
17018001/12060161 Sales of Asset	186,230.00	100.00			100.00+				
Total	26,156,902.00	12,207,523.00	49,000,000.00	49,000,000.00	36,792,477.00-	75.09-%	35,100,000.00	37,732,300.00	40,560,700.00
SALES									
ABIA STATE COLLEGE OF EDUCATION (TECHNICAL) AROCHUKWU									
Organization/Economic Code									
17001901/12060000									
17001901/12060121 Sales of Admission Form	33,000.00	100.00	50,400.00	50,400.00	50,300.00-	99.80-%		62,400.00	67,200.00
Total	33,000.00	100.00	50,400.00	50,400.00	50,300.00-	99.80-%		62,400.00	67,200.00
SALES									
ABIA STATE UNIVERSITY UTURU									
Organization/Economic Code									
17021001/12060000									
17021001/12060009 Sales of Produce	242,700.00	600.00			600.00+		3,600,000.00	3,870,300.00	4,160,800.00
17021001/12060091 Sales of Table Water		100.00	4,500,600.00	4,500,600.00	4,500,500.00-	100.00-%	3,600,000.00	3,870,300.00	4,160,800.00
17021001/12060122 Sales of Admission Form	19,394,550.00	100.00	55,000,000.00	55,000,000.00	54,999,900.00-	100.00-%		68,326,500.00	73,451,300.00
Total	19,637,250.00	800.00	59,500,600.00	59,500,600.00	59,499,800.00-	100.00-%	7,200,000.00	76,067,100.00	81,772,900.00
SALES									
ABAI STATE SCHOLARSHIP BOARD									
Organization/Economic Code									
17056001/12060000									
17056001/1202060156 Sales of Scholarship Form							3,000,000.00	3,224,500.00	3,465,800.00
Total							3,000,000.00	3,224,500.00	3,465,800.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
SALES									
ABIA STATE UNIVERSAL BASIC EDUCATION BOARD									
Organization/Economic Code									
17003001/12060000									
17003001/12060031 Promotion/Conversion Exercise Forms		3,100.00	6,000,000.00	6,000,000.00	5,996,900.00-	99.95-%	7,000,000.00	7,524,600.00	8,088,800.00
Total		3,100.00	6,000,000.00	6,000,000.00	5,996,900.00-	99.95-%	7,000,000.00	7,524,600.00	8,088,800.00
SALES									
ABIA STATE UNIVERSITY TEACHING HOSPITAL ABA									
Organization/Economic Code									
21026001/12060000									
21026001/12060012 Sale Drugs (Drug Revolving Fund)	3,296,296.50	22,512,070.31			22,512,070.31+				
Total	3,296,296.50	22,512,070.31			22,512,070.31+				
SALES									
ABIA STATE COLLEGE OF HEALTH TECHNOLOGY									
Organization/Economic Code									
21026002/12060000									
21026002/12060001 Sales of Journal & Publications		100.00	1,500,600.00	1,500,600.00	1,500,500.00-	99.99-%	1,500,000.00	1,612,300.00	1,733,500.00
21026002/12060012 Sales of Drugs and Medications		100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99-%	1,000,000.00	1,074,500.00	1,155,000.00
21026002/12060015 Sales of Uniforms		100.00			100.00+				
21026002/12060121 Sales of Entrance Form	6,960,000.00	5,523,368.00	23,099,700.00	23,099,700.00	17,576,332.00-	76.09-%	18,900,000.00	20,317,000.00	21,840,400.00
Total	6,960,000.00	5,523,668.00	25,600,300.00	25,600,300.00	20,076,632.00-	78.42-%	21,400,000.00	23,003,800.00	24,728,900.00
SALES									
ABIA SPECIALIST HOSPITAL AND DIAGNOSTIC CENTRE									
Organization/Economic Code									
21027010/12060000									
21027010/12060012 Sales of Drugs		100.00	47,695,100.00	47,695,100.00	47,695,000.00-	100.00-%		59,251,000.00	63,695,200.00
21027010/12060162 Disposable	4,188,142.00	812,986.00	10,000,000.00	10,000,000.00	9,187,014.00-	91.87-%	10,200,000.00	10,965,200.00	11,787,500.00
Total	4,188,142.00	813,086.00	57,695,100.00	57,695,100.00	56,882,014.00-	98.59-%	10,200,000.00	70,216,200.00	75,482,700.00
SALES									
ABIA SCHOLARSHIP BOARD									
Organization/Economic Code									
17056001/12060000									
17056001/12060156 Sales of Scholarship Form		200.00	3,000,000.00	3,000,000.00	2,999,800.00-	99.99-%		3,727,400.00	4,007,100.00
Total		200.00	3,000,000.00	3,000,000.00	2,999,800.00-	99.99-%		3,727,400.00	4,007,100.00
SALES									
HOSPITAL MANAGEMENT BOARD									
Organization/Economic Code									
21102001/12060000									
21102001/12060012 Sales of Drugs		100.00	10,000,000.00	10,000,000.00	9,999,900.00-	100.00-%	40,000,000.00	43,000,000.00	46,224,500.00
21102001/12060162 Sales of Dressing and Disposal Material (DDM)		100.00	2,000,000.00	2,000,000.00	1,999,900.00-	100.00-%		2,485,000.00	2,671,100.00
Total		200.00	12,000,000.00	12,000,000.00	11,999,800.00-	100.00-%	40,000,000.00	45,485,000.00	48,895,600.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
SALES									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12060000									
35001001/12060032 Sale of Indigenous Fruit Trees	7,000.00								
35001001/12060065 Sale of Life Endangered Species/Seedling		100.00			100.00+				
35001001/12060066 Sale of Forest Produce	31,000.00	9,000.00	553,400.00	553,400.00	544,400.00-	98.37-%	581,070.00	624,300.00	671,100.00
35001001/12060067 Sale of Agro S\V Culture	13,000.00		52,800.00	52,800.00	52,800.00-	100.00-%	55,440.00	60,000.00	64,800.00
Total	51,000.00	9,100.00	606,200.00	606,200.00	597,100.00-	98.50-%	636,510.00	684,300.00	735,900.00
SALES									
ABIA STATE ENVIRONMENTAL PROTECTION AGENCY(ASEPA)									
Organization/Economic Code									
35016001/12060000									
35016001/12060205 Sales of Sanitation Ticket		100.00	96,000,000.00	96,000,000.00	95,999,900.00-	100.00-%	96,000,000.00	103,200,400.00	110,939,900.00
Total		100.00	96,000,000.00	96,000,000.00	95,999,900.00-	100.00-%	96,000,000.00	103,200,400.00	110,939,900.00
SALES									
ENYIMBA FOOTBALL CLUB									
Organization/Economic Code									
390002003/12060000									
39002003/12060024 Sale/Transfer of Players to Local & Foreign Clubs	180,900,000.00	200.00	3,000,000.00	3,000,000.00	2,999,800.00-	99.99-%	100,000,000.00	107,500,600.00	115,563,000.00
39002003/12060086 Sale of Pro-League Slots			10,000,000.00	10,000,000.00	10,000,000.00-	100.00-%	11,000,000.00	11,824,800.00	12,711,900.00
Total	180,900,000.00	200.00	13,000,000.00	13,000,000.00	12,999,800.00-	100.00-%	111,000,000.00	119,325,400.00	128,274,900.00
SALES									
ABIA WORRIORS									
Organization/Economic Code									
39002002/12060000									
39002002/12060024 Transfer/Sale of Players to Local & Foreign Clubs			25,000,000.00	25,000,000.00	25,000,000.00-	100.00-%	25,000,000.00	26,875,100.00	28,890,700.00
Total			25,000,000.00	25,000,000.00	25,000,000.00-	100.00-%	25,000,000.00	26,875,100.00	28,890,700.00
SALES									
ABIA COMETS									
Organization/Economic Code									
39002003/12060000									
39002003/12060024 Sale/Transfer of Abia Comets Player to Local & Foreign Clubs		100.00			100.00+				
Total		100.00			100.00+				
TOTAL SALES	245,399,344.22	44,584,007.31	567,481,000.00	567,481,000.00	522,896,992.69-	92.14-%	715,144,293.00	971,357,100.00	1,044,208,300.00
EARNINGS									
GOVERNMENT HOUSE									
Organization/Economic Code									
11001001/12070000									
11001001/12070000 3% Security Fund Earnings from Contracts		162,771.49			162,771.49+				
Total		162,771.49			162,771.49+				

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
EARNINGS									
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT									
Organization/Economic Code									
11013001/12070000									
11013001/12070005 Earnings from the Use of Govt. Halls		200,300.00			200,300.00+				
11013001/12070133 Earning from Micheal Okpara Auditorium			500,600.00	500,600.00	500,600.00-	100.00-%		621,900.00	668,700.00
11013001/12070134 Earning from Aguiyi Ironsi Conference Center			500,600.00	500,600.00	500,600.00-	100.00-%		621,900.00	668,700.00
Total		200,300.00	1,001,200.00	1,001,200.00	800,900.00-	79.99-%		1,243,800.00	1,337,400.00
EARNINGS									
MINISTRY OF INFORMATION & CULTURE									
Organization/Economic Code									
23001001/12070000									
23001001/12070013 Printing Earnings Machine Impression		100.00	300,100.00	300,100.00	300,000.00-	99.97-%		373,300.00	400,900.00
23001001/12070014 Hire of Films		100.00	500,600.00	500,600.00	500,500.00-	99.98-%		621,900.00	668,700.00
23001001/12070015 Hire of Public Address System		100.00	5,000,000.00	5,000,000.00	4,999,900.00-	100.00-%		6,211,300.00	6,677,100.00
23001001/12070016 Earnings from Binding		100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99-%		1,242,500.00	1,336,100.00
23001001/12070018 Earnings from Events Photo Coverage		100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99-%		1,242,500.00	1,336,100.00
23001001/12070089 Cultural Dance Group							525,750.00	565,400.00	607,400.00
23001001/12070128 Registration Student Cultural Exhibition							1,125,145.00	1,210,000.00	1,301,200.00
23001001/12070143 Earnings from Workshop/Achives Services		100.00	649,500.00	649,500.00	649,400.00-	99.98-%		806,800.00	866,900.00
23001001/12070144 Earning from confirmation of Records / Document			500,600.00	500,600.00	500,600.00-	100.00-%		621,900.00	668,700.00
Total		600.00	8,950,800.00	8,950,800.00	8,950,200.00-	99.99-%	1,650,895.00	12,895,600.00	13,863,100.00
EARNINGS									
ABIA STATE MKT. AGENCY & QUALITY MGT AGENCY									
Organization/Economic Code									
11101002/12070000									
11101002/12070136 Training of Hospitality Staff Yearly		100.00	2,000,000.00	2,000,000.00	1,999,900.00-	100.00-%		2,485,000.00	2,671,100.00
Total		100.00	2,000,000.00	2,000,000.00	1,999,900.00-	100.00-%		2,485,000.00	2,671,100.00
EARNINGS									
ABIA STATE SIGNAGE & ADVERTISEMENT AGENCY(ABSAA)									
Organization/Economic Code									
11101004/12070000									
11101004/12070119 1st Party Advert/3rd Party Advert & others		1,696,100.00	150,000,000.00	150,000,000.00	148,303,900.00-	98.87-%	125,000,000.00	134,374,600.00	144,452,600.00
11101004/12070140 Corporate Payment		2,388,016.20	30,000,000.00	30,000,000.00	27,611,983.80-	92.04-%	53,813,198.00	57,848,800.00	62,187,400.00
11101004/12070141 Temporary Signs		100.00	3,000,000.00	3,000,000.00	2,999,900.00-	100.00-%	4,500,000.00	4,837,900.00	5,200,500.00
Total		4,084,216.20	183,000,000.00	183,000,000.00	178,915,783.80-	97.77-%	183,313,198.00	197,061,300.00	211,840,500.00
EARNINGS									
BROADCASTING CORPORATION OF ABIA STATE									
Organization/Economic Code									
23004001/12070000									
23003001/12/070011 Earnings from Commercials		90,057,123.80	102,243,700.00	102,243,700.00	12,186,576.20-	11.92-%	105,211,300.00	113,102,100.00	121,584,700.00
23003001/12/070112 Earnings from Business Unit	49,937.00	1,548,268.00	5,380,600.00	5,380,600.00	3,832,332.00-	71.22-%	20,068,600.00	21,573,800.00	23,192,000.00
23003001/12/070145 Earnings from BCA Training School		114,000.00	54,000.00	54,000.00	60,000.00+	111.11+%	60,000.00	64,800.00	69,600.00
Total	49,937.00	91,719,391.80	107,678,300.00	107,678,300.00	15,958,908.20-	14.82-%	125,339,900.00	134,740,700.00	144,846,300.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
EARNINGS									
LOCAL GOVERNMENT SERVICE COMMISSION									
Organization/Economic Code									
64001001/12070000									
64001001/12070106 Earnings from Internet Cafe (Website Access Card)		100.00	1,039,600.00	1,039,600.00	1,039,500.00-	99.99-%	1,040,000.00	1,117,700.00	1,201,700.00
Total		100.00	1,039,600.00	1,039,600.00	1,039,500.00-	99.99-%	1,040,000.00	1,117,700.00	1,201,700.00
EARNINGS									
MINISTRY OF AGRICULTURE									
Organization/Economic Code									
15001001/12070000									
15001001/12070020 Hire of Tractor		100.00	819,900.00	819,900.00	819,800.00-	99.99-%	900,000.00	967,600.00	1,039,700.00
15001001/12070021 Hire of Fishing & Fish Farm Equipment			1,000,000.00	1,000,000.00	1,000,000.00-	100.00-%	1,000,000.00	1,074,500.00	1,155,000.00
15001001/12070023 Earnings from Leasing of Agbozu Cocoa Estate	100.00	100.00	5,099,700.00	5,099,700.00	5,099,600.00-	100.00-%	5,099,700.00	5,482,600.00	5,894,300.00
15001001/12070024 Earning from SARDI poultry Project		100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99-%	1,000,000.00	1,074,500.00	1,155,000.00
15001001/12070028 Earning from Abia Rubber		100.00	1,200,400.00	1,200,400.00	1,200,300.00-	99.99-%		1,490,900.00	1,602,600.00
15001001/12070138 Earning from Uloma North/South							2,100,000.00	2,257,000.00	2,426,300.00
Total		100.00	9,120,000.00	9,120,000.00	9,119,600.00-	100.00-%	10,099,700.00	12,347,100.00	13,272,900.00
EARNINGS									
ABIA AGRICULTURAL DEVELOPMENT PROGRAM(AADP)									
Organization/Economic Code									
20001001/12070000									
20001001/12070003 Hire of Equipment		20,000.00	840,300.00	840,300.00	820,300.00-	97.62-%	840,000.00	902,800.00	970,100.00
20001001/12070020 Earnings from Tractors/Trucks			1,500,600.00	1,500,600.00	1,500,600.00-	100.00-%	1,500,000.00	1,612,300.00	1,733,500.00
20001001/12070059 Earnings from Van			150,100.00	150,100.00	150,100.00-	100.00-%	150,000.00	160,900.00	172,900.00
Total		20,000.00	2,491,000.00	2,491,000.00	2,471,000.00-	99.20-%	2,490,000.00	2,676,000.00	2,876,500.00
EARNINGS									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12070000									
20008001/12070043 Earnings from Information on Loss Documents (ILD)/ Roof Rack			150,100.00	150,100.00	150,100.00-	100.00-%	150,000.00	160,900.00	172,900.00
Total			150,100.00	150,100.00	150,100.00-	100.00-%	150,000.00	160,900.00	172,900.00
EARNINGS									
MINISTRY OF COMMERCE & INDUSTRY									
Organization/Economic Code									
22001001/12070000									
22001001/12070027 Stallage from Ekeoha Shopping Centre LTD Aba							80,000,000.00	86,000,000.00	92,450,200.00
22001001/12070028 Ekeoha Shopping Centre Ltd - Sundry Levies	800,000.00		4,000,000.00	4,000,000.00	4,000,000.00-	100.00-%	10,000,000.00	10,750,300.00	11,557,000.00
22001001/12070029 Earnings from Other Markets Ariaria International Market etc		502,000.00	203,243,700.00	203,243,700.00	202,741,700.00-	99.75-%	218,486,978.00	234,873,900.00	252,489,700.00
22001001/12070030 Earnings from Abia Hotels Umuahia		100.00			100.00+		5,500,000.00	5,912,400.00	6,355,400.00
22001001/12070031 Earnings from Abia Hotels Arochukwu		100.00			100.00+		2,152,500.00	2,314,500.00	2,488,500.00
22001001/12070100 Earning From Rental Services		100.00			100.00+				
22001001/12070113 Earnings from Trade Fair			207,700.00	207,700.00	207,700.00-	100.00-%	3,000,000.00	3,224,500.00	3,465,800.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
22001001/12070130 Stallage from Ubani Ibeku Market		100.00	10,000,000.00	10,000,000.00	9,999,900.00-	100.00-%	2,000,000.00	2,150,100.00	2,311,000.00
22001001/12070131 Stallage from shoe and bags Industrial Mkt		100.00	5,177,700.00	5,177,700.00	5,177,600.00-	100.00-%	2,000,000.00	2,150,100.00	2,311,000.00
22001001/12070142 Earnings from Industrial Market Umuahia		100.00	6,218,500.00	6,218,500.00	6,218,400.00-	100.00-%	2,000,000.00	2,150,100.00	2,311,000.00
22001001/12070146 Earnings From Taminus Hotels Aba		100.00	2,000,000.00	2,000,000.00	1,999,900.00-	100.00-%	1,500,000.00	1,612,300.00	1,733,500.00
22001001/12070147 Earnings From Binez Hotels Aba		100.00	3,000,000.00	3,000,000.00	2,999,900.00-	100.00-%	3,000,000.00	3,224,500.00	3,465,800.00
Total	800,000.00	502,800.00	233,847,600.00	233,847,600.00	233,344,800.00-	99.78-%	329,639,478.00	354,362,700.00	380,938,900.00
EARNINGS									
MINISTRY OF SCIENCE AND TECHNOLOGY									
Organization/Economic Code									
28001001/12070000									
28001001/12070055 Proceeds from ICT Maintenance Services			1,000,000.00	1,000,000.00	1,000,000.00-	100.00-%	1,000,000.00	1,074,500.00	1,155,000.00
Total			1,000,000.00	1,000,000.00	1,000,000.00-	100.00-%	1,000,000.00	1,074,500.00	1,155,000.00
EARNINGS									
TRANSPORT CORPORATION (ABIA LINE NETWORK)									
Organization/Economic Code									
29053001/12070000									
29053001/12070036 Hire Services			300,100.00	300,100.00	300,100.00-	100.00-%		373,300.00	400,900.00
29053001/12070094 Earning from Abia line Network		40,558,221.00	500,600.00	500,600.00	40,057,621.00+	8,001.92+%	5,106,120.00	5,488,600.00	5,900,400.00
29053001/12070097 Earning from Abia State Transport Corp Buses		33,000,419.00	70,000,000.00	70,000,000.00	36,999,581.00-	52.86-%	21,400,000.00	23,004,800.00	24,729,900.00
29053001/12070145 Earning from Abia State Transport Corp Buses		23,098,157.84			23,098,157.84+		15,770,612.00	16,953,200.00	18,224,500.00
29053001/12070145 Earning from Akwa Ibom Transport Corporation			13,500,600.00	13,500,600.00	13,500,600.00-	100.00-%		16,771,900.00	18,030,000.00
Total		96,656,797.84	84,301,300.00	84,301,300.00	12,355,497.84+	14.66+%	42,276,732.00	62,591,800.00	67,285,700.00
EARNINGS									
MINISTRY OF PETROLEUM & SOLID MINERALS									
Organization/Economic Code									
32001001/12070000									
32001001/12070045 Earnings from the Ministry's Filling Station			500,600.00	500,600.00	500,600.00-	100.00-%		621,900.00	668,700.00
Total			500,600.00	500,600.00	500,600.00-	100.00-%		621,900.00	668,700.00
EARNINGS									
MINISTRY OF WORKS									
Organization/Economic Code									
34001001/12070000									
34001001/12070059 Earnings from Hire of Government Vehicles Plants & Equipment			50,400.00	50,400.00	50,400.00-	100.00-%		62,400.00	67,200.00
Total			50,400.00	50,400.00	50,400.00-	100.00-%		62,400.00	67,200.00
EARNINGS									
MINISTRY OF CULTURE AND TOURISM									
Organization/Economic Code									
36001001/12070000									
36001001/12070009 Earnings From Tourism/Culture/Art Centres		15,000.00	799,500.00	799,500.00	784,500.00-	98.12-%	1,500,000.00	1,612,300.00	1,733,500.00
36001001/12070056 Earning from Tourism and Cultural Resources		100.00	99,600.00	99,600.00	99,500.00-	99.90-%		123,600.00	133,200.00
Total		15,100.00	899,100.00	899,100.00	884,000.00-	98.32-%	1,500,000.00	1,735,900.00	1,866,700.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
EARNINGS									
ABIA STATE COUNCIL FOR ARTS & CULTURE									
Organization/Economic Code									
36004001/12070000									
36004001/12070056 Earnings from Sponsors			214,900.00	214,900.00	214,900.00-	100.00-%		266,600.00	287,000.00
36004001/12070101 Earning from Abia Kitchen			324,100.00	324,100.00	324,100.00-	100.00-%		402,200.00	432,200.00
Total			539,000.00	539,000.00	539,000.00-	100.00-%		668,800.00	719,200.00
EARNINGS									
TOURISM BOARD									
Organization/Economic Code									
36052001/12070000									
36052001/12070009 Earnings from Visit to the Tourism attraction Sites			249,700.00	249,700.00	249,700.00-	100.00-%		309,800.00	332,700.00
36052001/12070017 Hiring of Video Camera			300,100.00	300,100.00	300,100.00-	100.00-%		373,300.00	400,900.00
36052001/12070065 Exhibition fair & Tourism Material and Souvenir							6,000,000.00	6,450,200.00	6,934,000.00
36052001/12070140 Hotel grading and quality assurance							1,500,000.00	1,612,300.00	1,733,500.00
Total			549,800.00	549,800.00	549,800.00-	100.00-%	7,500,000.00	8,745,600.00	9,401,100.00
EARNINGS									
ABIA STATE PLANNING COMMISSION									
Organization/Economic Code									
38002001/12070000									
38002001/12070001 Earnings from Consultancy Services			549,800.00	549,800.00	549,800.00-	100.00-%	1,000,000.00	1,074,500.00	1,155,000.00
38002001/12070033 Earnings from NGO's Directory			249,700.00	249,700.00	249,700.00-	100.00-%	500,000.00	537,800.00	578,600.00
38002001/12070034 Earnings from State Economic Summit			350,500.00	350,500.00	350,500.00-	100.00-%	500,000.00	537,800.00	578,600.00
38002001/12070055 Earning from ICT Services to MDAs			350,500.00	350,500.00	350,500.00-	100.00-%	500,000.00	537,800.00	578,600.00
Total			1,500,500.00	1,500,500.00	1,500,500.00-	100.00-%	2,500,000.00	2,687,900.00	2,890,800.00
EARNINGS									
ABIA SPORT COUNCIL									
Organization/Economic Code									
39051001/12070000									
39051001/12070051 Earnings form Sponsorship - NBL and Branding		100.00			100.00+				
39051001/12070052 Earnings from Hiring of Stadium	50,000.00	100.00	4,500,600.00	4,500,600.00	4,500,500.00-	100.00-%	1,500,000.00	1,612,300.00	1,733,500.00
39051001/12070054 Earnings from Sports Facilities		100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99-%	500,000.00	537,800.00	578,600.00
Total	50,000.00	300.00	5,500,600.00	5,500,600.00	5,500,300.00-	99.99-%	2,000,000.00	2,150,100.00	2,312,100.00
EARNINGS									
ABIA COMETS									
Organization/Economic Code									
39002003/12070000									
39002003/12070051 Gate Taking From Umuahia Township Stadium		100.00	399,800.00	399,800.00	399,700.00-	99.97-%	400,000.00	429,800.00	462,200.00
39002003/12070071 Earnings form Sponsorship - NBL and Branding		100.00	3,000,000.00	3,000,000.00	2,999,900.00-	100.00-%	3,000,000.00	3,224,500.00	3,465,800.00
39002003/12070116 Sponsorship from NLL		100.00	99,700.00	99,700.00	99,600.00-	99.90-%	1,000,000.00	1,074,500.00	1,155,000.00
39002003/12070135 Grants from NFF		100.00			100.00+		451,000.00	485,000.00	521,000.00
Total		400.00	3,499,500.00	3,499,500.00	3,499,100.00-	99.99-%	4,851,000.00	5,213,800.00	5,604,000.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
EARNINGS									
ABIA WARRIOS									
Organization/Economic Code									
39002002/12070000									
39002002/12070051 Gate Taking			600,200.00	600,200.00	600,200.00-	100.00-%		745,500.00	801,900.00
39002002/12070071 Corporate endorsement (Sponsorship)			3,000,000.00	3,000,000.00	3,000,000.00-	100.00-%		3,727,400.00	4,007,100.00
39002002/12070116 Earnings from Professional Football League			10,000,000.00	10,000,000.00	10,000,000.00-	100.00-%	10,000,000.00	10,750,300.00	11,557,000.00
Total			13,600,200.00	13,600,200.00	13,600,200.00-	100.00-%	10,000,000.00	15,223,200.00	16,366,000.00
EARNINGS									
ABIA ANGEL FOOTBALL CLUB									
Organization/Economic Code									
39002003/12070000									
39002003/12070135 Grants from NFF		5,700,000.00	551,000.00	551,000.00	5,149,000.00+	934.48+%		684,300.00	735,900.00
Total		5,700,000.00	551,000.00	551,000.00	5,149,000.00+	934.48+%		684,300.00	735,900.00
EARNINGS									
MINISTRY OF POVERTY REDUCTION CO-OPERATIVE & RURAL DEV									
Organization/Economic Code									
54001001/12070000									
54001001/12070049 Hire of Motorized Rig			11,000,000.00	11,000,000.00	11,000,000.00-	100.00-%	11,000,000.00	11,824,800.00	12,711,900.00
Total			11,000,000.00	11,000,000.00	11,000,000.00-	100.00-%	11,000,000.00	11,824,800.00	12,711,900.00
EARNINGS									
MINISTRY OF HOUSING									
Organization/Economic Code									
53001001/12070000									
53001001/12070011 Earnings from International Conference Center		100.00	3,240,100.00	3,240,100.00	3,240,000.00-	100.00-%	10,000,000.00	10,750,300.00	11,557,000.00
Total		100.00	3,240,100.00	3,240,100.00	3,240,000.00-	100.00-%	10,000,000.00	10,750,300.00	11,557,000.00
EARNINGS									
MINISTRY OF LANDS AND SURVEY									
Organization/Economic Code									
60001001/12070000									
60001001/12070035 Earning from Premium on Lands	155,000.00	3,196,000.00	2,152,500.00	2,152,500.00	1,043,500.00+	48.48+%	3,000,000.00	3,224,500.00	3,465,800.00
Total	155,000.00	3,196,000.00	2,152,500.00	2,152,500.00	1,043,500.00+	48.48+%	3,000,000.00	3,224,500.00	3,465,800.00
EARNINGS									
MINISTRY OF WOMEN AFFAIRS									
Organization/Economic Code									
14001001/12070000									
14001001/12070038 Hiring of Child Centre Hall		100.00			100.00+				
14001001/12070039 Hire of Skill Acquisition Hall		495,205.00	500,600.00	500,600.00	5,395.00-	1.08-%	2,000,000.00	2,150,100.00	2,311,000.00
Total		495,305.00	500,600.00	500,600.00	5,295.00-	1.06-%	2,000,000.00	2,150,100.00	2,311,000.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
EARNINGS									
ABIA STATE EDUCATION FOR EMPLOYMENT(EforE)									
Organization/Economic Code									
17001002/12070000									
17001002/12070055 Earnings from ICT Maintenance and Services			500,600.00	500,600.00	500,600.00-	100.00-%		621,900.00	668,700.00
Total			500,600.00	500,600.00	500,600.00-	100.00-%		621,900.00	668,700.00
EARNINGS									
ABIA STATE UNIVERSITY									
Organization/Economic Code									
17021001/12070000									
17021001/21070120 Earnings from Park	1,029,000.00	100.00	2,000,000.00	2,000,000.00	1,999,900.00-	100.00-%	7,000,000.00	7,524,600.00	8,088,800.00
Total	1,029,000.00	100.00	2,000,000.00	2,000,000.00	1,999,900.00-	100.00-%	7,000,000.00	7,524,600.00	8,088,800.00
EARNINGS									
ABIA STATE LIBRARY BOARD									
Organization/Economic Code									
17008001/12070000									
17008001/12070032 Earning from Photocopy Services	529,760.00	475,215.00	510,200.00	510,200.00	34,985.00-	6.86-%	600,000.00	644,700.00	692,800.00
17008001/12070075 Earning from Bindery & Bookshop	123,310.00	129,675.00	124,900.00	124,900.00	4,775.00+	3.82+%	150,000.00	160,900.00	172,900.00
17008001/12070102 Earnings from Rental Services	376,000.00	82,025.00	120,000.00	120,000.00	37,975.00-	31.65-%	150,000.00	160,900.00	172,900.00
17008001/12070106 Earning from Internet Services		92,200.00			92,200.00+				
Total	1,029,070.00	779,115.00	755,100.00	755,100.00	24,015.00+	3.18+%	900,000.00	966,500.00	1,038,600.00
EARNINGS									
AIBA STATE POLYTECHNIC									
Organization/Economic Code									
17018001/12070000									
17018001/12070001 Earnings from Centre for Consultancy Services (CCS)		5,265,500.00	1,000,000.00	1,000,000.00	4,265,500.00+	426.55+%	7,000,000.00	7,524,600.00	8,088,800.00
17018001/12070009 Earnings from Hospitality and Tourism		15,100.00	300,100.00	300,100.00	285,000.00-	94.97-%	1,500,000.00	1,612,300.00	1,733,500.00
17018001/12070106 Earnings from Internet Café/ICT		2,433,250.00	30,000,000.00	30,000,000.00	27,566,750.00-	91.89-%	3,000,000.00	3,224,500.00	3,465,800.00
17018001/12070143 Earnings from Entrepreneurship Services		10,594,585.00	15,000,000.00	15,000,000.00	4,405,415.00-	29.37-%	3,500,000.00	3,762,300.00	4,044,400.00
17018001/12070144 Earnings from Lecturer books sold		16,018,175.09	4,000,000.00	4,000,000.00	12,018,175.09+	300.45+%		4,968,800.00	5,341,000.00
Total		34,326,610.09	50,300,100.00	50,300,100.00	15,973,489.91-	31.76-%	15,000,000.00	21,092,500.00	22,673,500.00
EARNINGS									
ABIA STATE UNIVERSITY UTURU									
Organization/Economic Code									
17021001/12070000									
17021001/12070081 Earnings from Canteen	4,291,420.00								
Total	4,291,420.00								
EARNINGS									
ABIA STATE UNIVERSITY TEACHING HOSPITAL									
Organization/Economic Code									
21026001/12070000									

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21026001/12070081 Earnings from Canteen		232,795.00	10,000,000.00	10,000,000.00	9,767,205.00-	97.67-%		12,422,600.00	13,354,200.00
21026001/12070115 Earnings from Hire of Ambulance		130,200.00	6,513,800.00	6,513,800.00	6,383,600.00-	98.00-%	3,006,000.00	3,231,700.00	3,474,200.00
Total		362,995.00	16,513,800.00	16,513,800.00	16,150,805.00-	97.80-%	3,006,000.00	15,654,300.00	16,828,400.00
EARNINGS									
HOSPITAL MANAGEMENT BOARD									
Organization/Economic Code									
21102001/12070000									
21102001/12070115 Earnings from Hire of Ambulance		100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99-%	500,000.00	537,800.00	578,600.00
Total		100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99-%	500,000.00	537,800.00	578,600.00
EARNINGS									
ABIA STATE COLLEGE OF HEALTH SCIENCE & MGT. TECH.									
Organization/Economic Code									
21026002/12070000									
21026002/12070053 Earnings from Drug Revolving Fund	3,235,900.00	7,261,520.00	2,000,000.00	2,000,000.00	5,261,520.00+	263.08+%	2,000,000.00	2,150,100.00	2,311,000.00
21026002/12070077 Earnings From Hall Hire	1,220,000.00	1,415,305.00	1,000,000.00	1,000,000.00	415,305.00+	41.53+%	1,500,000.00	1,612,300.00	1,733,500.00
Total	4,455,900.00	8,676,825.00	3,000,000.00	3,000,000.00	5,676,825.00+	189.23+%	3,500,000.00	3,762,400.00	4,044,500.00
EARNINGS									
MINISTRY OF ENVIRONMENT									
Organization/Economic Code									
35001001/12070000									
35001001/12070042 Earnings from Disinfection/Fumigation Services			123,600.00	123,600.00	123,600.00-	100.00-%	139,517.00	150,100.00	160,900.00
Total			123,600.00	123,600.00	123,600.00-	100.00-%	139,517.00	150,100.00	160,900.00
EARNINGS									
MINISTRY OF SPORTS									
Organization/Economic Code									
39001001/12070000									
39001001/12070051 Gate Taking from Aba Stadium		100.00	4,159,700.00	4,159,700.00	4,159,600.00-	100.00-%		5,168,100.00	5,555,800.00
39001001/12070116 Earnings from Sponsorship/Branding of Eyimba FC		100.00	33,000,000.00	33,000,000.00	32,999,900.00-	100.00-%		40,996,300.00	44,070,700.00
Total		200.00	37,159,700.00	37,159,700.00	37,159,500.00-	100.00-%		46,164,400.00	49,626,500.00
EARNINGS									
NYIMBA FOOTBALL CLUB									
Organization/Economic Code									
39001001/12070000									
39001001/12070051 Gate Takings from Aba Stadium		200.00			200.00+				
39001001/12070090 Premier League Match Proceeds	2,813,000.00	100.00	5,034,800.00	5,034,800.00	5,034,700.00-	100.00-%	5,034,800.00	5,412,900.00	5,818,700.00
39001001/1207098 Earnings from CAF Championship		100.00			100.00+				
39001001/12070116 Earnings from Sponsorship/Branding of Enyimba FC	72,575,000.00	28,000,100.00			28,000,100.00+				
Total	75,388,000.00	28,000,500.00	5,034,800.00	5,034,800.00	22,965,700.00+	456.14+%	5,034,800.00	5,412,900.00	5,818,700.00
EARNINGS									
OPEN SPACES DEV. COMMISSION									

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
Organization/Economic Code									
60001003/12070000									
60001003/12070068 Use of Park Facilites & Play Equipment		1,050,000.00	64,200,400.00	64,200,400.00	63,150,400.00-	98.36-%	64,200,000.00	69,014,500.00	74,190,900.00
60001003/12070072 Hire of Open Space	960,000.00	240,000.00	36,200,400.00	36,200,400.00	35,960,400.00-	99.34-%	36,200,000.00	38,914,800.00	41,833,200.00
Total	960,000.00	1,290,000.00	100,400,800.00	100,400,800.00	99,110,800.00-	98.72-%	100,400,000.00	107,929,300.00	116,024,100.00
EARNINGS									
ABIA STATE PASSENGER INTEGRATED MANIFEST SCHEME									
Organization/Economic Code									
29007001/12070000									
29007001/12070036 Abia State Oil Producing Areas Dev Comm (ASOPADEC)-Tender		100.00			100.00+				
29007001/12070096 Earning from Abia State Passenger Integrated Manifest scheme		200.00	59,699,900.00	59,699,900.00	59,699,700.00-	100.00-%		74,164,500.00	79,726,400.00
Total		300.00	59,699,900.00	59,699,900.00	59,699,600.00-	100.00-%		74,164,500.00	79,726,400.00
EARNINGS									
ABIA ROAD MAINTENANCE AGENCY - (ABROMA)									
Organization/Economic Code									
34004004/12070000									
34004004/17070003 Earnings from hire of Road Maintenance Equipment		100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99-%		1,242,500.00	1,336,100.00
34004004/17070046 Earnings from hire of Grader			2,000,000.00	2,000,000.00	2,000,000.00-	100.00-%		2,485,000.00	2,671,100.00
34004004/12070048 Earnings from hire of Bulldozer			300,100.00	300,100.00	300,100.00-	100.00-%		373,300.00	400,900.00
34004004/17070050 Earnings from hire of pay Loader		100.00	200,500.00	200,500.00	200,400.00-	99.95-%		248,600.00	267,800.00
34004004/17070148 Earnings from hire of Escavator		100.00	2,000,000.00	2,000,000.00	1,999,900.00-	100.00-%		2,485,000.00	2,671,100.00
34004004/17070149 Earnings from hire of Back hoe		100.00	3,000,000.00	3,000,000.00	2,999,900.00-	100.00-%		3,727,400.00	4,007,100.00
34004004/17070150 Earnings from hire of Roller		100.00	1,000,000.00	1,000,000.00	999,900.00-	99.99-%		1,242,500.00	1,336,100.00
Total		500.00	9,500,600.00	9,500,600.00	9,500,100.00-	99.99-%		11,804,300.00	12,690,200.00
RENT ON GOVERNMENT BUILDING									
MINISTRY OF HOUSING									
Organization/Economic Code									
53001001/12080000									
53001001/12080006 Rent on Senior Staff Quarters		100.00	432,100.00	432,100.00	432,000.00-	99.98-%	411,800.00	443,000.00	476,600.00
53001001/12080007 Infrastructural Levy	10,000.00	15,100.00	216,100.00	216,100.00	201,000.00-	93.01-%	2,000,000.00	2,150,100.00	2,311,000.00
53001001/12080008 Rent on Junior Staff Quarters		100.00	54,000.00	54,000.00	53,900.00-	99.81-%	51,900.00	55,300.00	59,000.00
53001001/12080009 Abia Plaza Abuja		100.00	76,463,400.00	76,463,400.00	76,463,300.00-	100.00-%	100,000,000.00	107,500,600.00	115,563,000.00
53001001/12080011 Abia Guest House Enugu		200.00			200.00+				
53001001/12080012 Rent on Public Building at Arochukwu		100.00	108,000.00	108,000.00	107,900.00-	99.91-%		134,400.00	144,000.00
53001001/12080013 Abrigate Shop (Ground Rent)	218,073.00	190,100.00	216,100.00	216,100.00	26,000.00-	12.03-%	250,000.00	268,900.00	289,300.00
Total	228,073.00	205,800.00	77,489,700.00	77,489,700.00	77,283,900.00-	99.73-%	102,713,700.00	110,552,300.00	118,842,900.00
RENT ON GOVERNMENT BUILDING									
ABIA STATE HOUSING & PROPERTY DEV. CORPORATION									
Organization/Economic Code									
53001001/12080000									
53001001/12090001 Rent on Government land		3,850.00	1,080,400.00	1,080,400.00	1,076,550.00-	99.64-%		1,342,100.00	1,442,900.00
53001001/12090005 Lease/Rentage		100.00	200,400.00	200,400.00	200,300.00-	99.95-%		248,400.00	267,600.00
53001001/12090007 Ground Rent of 200 No Housing Unit at Ehimiri Estate		100.00	1,080,400.00	1,080,400.00	1,080,300.00-	99.99-%		1,342,100.00	1,442,900.00
Total		4,050.00	2,361,200.00	2,361,200.00	2,357,150.00-	99.83-%		2,932,600.00	3,153,400.00

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
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		402,077.78	50,400.00	50,400.00	351,677.78+	697.77+%		62,400.00	67,200.00
Total		402,077.78	50,400.00	50,400.00	351,677.78+	697.77+%		62,400.00	67,200.00
RENT ON GOVERNMENT BUILDING									
ABIA STATE UNIVERSITY									
Organization/Economic Code									
17021001/12080000									
17021001/12080013 Shop on Campus		100.00	23,000,000.00	23,000,000.00	22,999,900.00-	100.00-%	5,760,000.00	6,192,100.00	6,656,700.00
Total		100.00	23,000,000.00	23,000,000.00	22,999,900.00-	100.00-%	5,760,000.00	6,192,100.00	6,656,700.00
RENT ON GOVERNMENT LANDS									
MINISTRY OF LANDS AND SURVEY									
Organization/Economic Code									
53001001/12090000									
60001001/12090007 Current (Ground Rent)	3,437,733.00	16,505,994.17	21,524,600.00	21,524,600.00	5,018,605.83-	23.32-%		26,739,500.00	28,745,500.00
60001001/12090008 Arrears (Ground Rent)	8,059,469.00	2,238,450.00	8,609,800.00	8,609,800.00	6,371,350.00-	74.00-%		10,696,200.00	11,498,100.00
60001001/12090009 Penalties (Ground Rent)	250,010.00	940,842.58	5,000,000.00	5,000,000.00	4,059,157.42-	81.18-%		6,211,300.00	6,677,100.00
Total	11,747,212.00	19,685,286.75	35,134,400.00	35,134,400.00	15,449,113.25-	43.97-%		43,647,000.00	46,920,700.00
RENT ON GOVERNMENT LANDS									
ABIA STATE ESTATE DEVELOPMENT									
Organization/Economic Code									
60001002/12090000									
60001001/12090006 Rent on Properties	14,000.00								
Total	14,000.00								
INVESTMENT									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12110000									
20001001/12110002 Dividend Recovered from Government Investments	106,617,119.00	2,507,591.97	5,000,000.00	5,000,000.00	2,492,408.03-	49.85-%	5,000,000.00	5,374,600.00	5,777,900.00
Total	106,617,119.00	2,507,591.97	5,000,000.00	5,000,000.00	2,492,408.03-	49.85-%	5,000,000.00	5,374,600.00	5,777,900.00
INTEREST									
MINISTRY OF FINANCE									
Organization/Economic Code									
20001001/12120000									
20001001/12120001 Interest on Bank Deposit		107,195.90	555,800.00	555,800.00	448,604.10-	80.71-%	555,800.00	597,800.00	642,300.00
Total		107,195.90	555,800.00	555,800.00	448,604.10-	80.71-%	555,800.00	597,800.00	642,300.00
INTEREST									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									

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

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Approved Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
20008001/12120000									
20008001/12120012 Interest on Late Remittance of PAYE Deductions	14,692,429.16	4,595,483.77	7,000,000.00	7,000,000.00	2,404,516.23-	34.35-%		8,696,300.00	9,348,200.00
20008001/12120013 Interest on Late Remittance of WHT Deductions	8,278,543.78	1,153,494.67	3,600.00	3,600.00	1,149,894.67+	31,941.52+%		4,800.00	4,800.00
20008001/12120014 Interest on Failure to Deduct Statutory Taxes	1,465,683.78								
Total	24,436,656.72	5,748,978.44	7,003,600.00	7,003,600.00	1,254,621.56-	17.91-%		8,701,100.00	9,353,000.00
MISCELLANEOUS									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/12140000									
20007001/12140001 Recovery of Overpayment		146,000.00			146,000.00+				
20001001/12140002 Unspecified Revenue	67,397,363.73	92,791,404.33	3,000,000.00	3,000,000.00	89,791,404.33+	2,993.05+%		3,727,400.00	4,007,100.00
20001001/12140003 Surcharge on Loss/Damage to Gov't Property		100.00			100.00+				
20001001/12140004 Unclaimed Salary	25,350,961.43	44,037,905.43	40,000,000.00	40,000,000.00	4,037,905.43+	10.09+%		49,691,500.00	53,417,800.00
20001001/12140005 Unclaimed Pension	48,270,099.51	13,461,716.69	6,000,000.00	6,000,000.00	7,461,716.69+	124.36+%		7,453,800.00	8,013,200.00
Total	141,018,424.67	150,437,126.45	49,000,000.00	49,000,000.00	101,437,126.45+	207.01+%		60,872,700.00	65,438,100.00
MISCELLANEOUS									
ABIA STATE UNIVERSITY									
Organization/Economic Code									
17021001/12140000									
17021001/12140002 Unspecified Revenue		692,000.00			692,000.00+				
Total		692,000.00			692,000.00+				
MISCELLANEOUS									
ABIA STATE LIBRARY BOARD									
Organization/Economic Code									
17008001/12140000									
17008001/12140002 Unspecified Revenue	213,500.00		6,000,000.00	6,000,000.00	6,000,000.00-	100.00-%		7,453,800.00	8,013,200.00
Total	213,500.00		6,000,000.00	6,000,000.00	6,000,000.00-	100.00-%		7,453,800.00	8,013,200.00
MISCELLANEOUS									
ABIA STATE Health Insurance Agency									
Organization/Economic Code									
21002001/12140000									
21002001/12140002 Unspecified Revenue			300,000,000.00	300,000,000.00	300,000,000.00-	100.00-%		372,689,100.00	400,641,100.00
Total			300,000,000.00	300,000,000.00	300,000,000.00-	100.00-%		372,689,100.00	400,641,100.00
SUMMARY									
TOTAL - IGR	18,648,670,408.81	17,986,829,036.95	30,981,235,500.00	30,981,235,500.00	12,994,406,463.05-	41.94-%	32,143,062,000.00	38,658,903,900.00	41,558,323,500.00
STATUTORY ALLOCATION	82,944,189,819.34	107,117,959,411.90	73,874,663,700.00	73,874,663,700.00	33,243,295,711.90+	45.00+%	133,934,655,058.00	148,164,435,700.00	159,276,768,200.00
GRAND TOTAL	101,592,860,228.15	125,104,788,448.85	104,855,899,200.00	104,855,899,200.00	20,248,889,248.85+	19.31+%	166,077,717,058.00	186,823,339,600.00	200,835,091,700.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11001001 - Office of the Executive Governor									
11001001/21010101 Basic Salary	465,559,631.43	182,053,321.88	389,739,500.00	429,136,700.00	247,083,378.12+	57.58%+	200,663,533.00	205,680,600.00	210,822,300.00
11001001/21010102 Overtime Payments	115,454,344.00	69,222,578.35	100,000,000.00	100,000,000.00	30,777,421.65+	30.78%+	98,000,000.00	100,450,200.00	102,961,600.00
11001001/21010103 Consolidated Revenue Fund Charges - Salaries	1,495,287,258.04	2,604,285,669.50	1,397,310,900.00	2,357,913,700.00	246,371,969.50-	10.45%-	188,505,076.00	193,217,300.00	198,048,000.00
11001001/21020101 Housing/Rent Allowance	207,601,807.33	51,397,329.22	62,354,100.00	62,354,100.00	10,956,770.78+	17.57%+	46,885,416.00	48,057,600.00	49,259,300.00
11001001/21020102 Transport Allowance	37,295,517.86	19,272,271.22	22,157,200.00	22,157,200.00	2,884,928.78+	13.02%+	17,056,800.00	17,483,800.00	17,920,800.00
11001001/21020103 Meal Subsidy	9,898,995.29	7,800,500.00	9,403,300.00	9,403,300.00	1,602,800.00+	17.05%+	7,222,800.00	7,403,400.00	7,588,300.00
11001001/21020104 Utility Allowance	6,074,317.00	4,499,920.50	4,905,200.00	4,905,200.00	405,279.50+	8.26%+	3,748,800.00	3,842,700.00	3,938,700.00
11001001/21020105 Entertainment Allowance	833,792.50	429,250.50	180,100.00	180,100.00	249,150.50-	138.34%-	108,000.00	110,500.00	112,900.00
11001001/21020106 Leave Allowance		23,173,772.00			23,173,772.00-				
11001001/21020107 Domestic Staff Allowance	7,882,195.49	4,403,694.22	4,504,200.00	4,504,200.00	100,505.78+	2.23%+	3,179,808.00	3,259,300.00	3,340,900.00
11001001/21020114 Duty Allowance	16,284,687.90	12,382,000.00	16,116,400.00	16,116,400.00	3,734,400.00+	23.17%+	12,540,000.00	12,853,500.00	13,175,200.00
11001001/21020109 Call Duties Allowance		205,640.00			205,640.00-				
Sub Total: Personnel Cost	2,362,172,546.84	2,979,125,947.39	2,006,670,900.00	3,006,670,900.00	27,544,952.61+	0.92%+	577,910,233.00	592,358,900.00	607,168,000.00
11001001/22020101 Local Transport & Travel-Training	294,199,000.00	589,267,851.53	226,000,000.00	326,000,000.00	263,267,851.53-	80.76%-			
11001001/22020102 Local Transport & Travel-Others	183,019,262.00	815,943,353.00	160,000,000.00	660,000,000.00	155,943,353.00-	23.63%-	940,175,000.00	963,679,500.00	987,771,900.00
11001001/22020103 International Transport & Travel-Training	258,600,000.00	308,153,640.00	220,000,000.00	220,000,000.00	88,153,640.00-	40.07%-			
11001001/22020104 International Transport & Travel-Others	145,325,230.00	255,162,123.42	200,000,000.00	200,000,000.00	55,162,123.42-	27.58%-	319,750,000.00	327,744,300.00	335,937,600.00
11001001/22020201 Electricity Charges	67,500,000.00	64,730,491.85	60,000,000.00	60,000,000.00	4,730,491.85-	7.88%-	69,000,000.00	70,725,100.00	72,493,400.00
11001001/22020203 Internet Access Charges	24,947,000.00	46,441,547.00	17,000,000.00	17,000,000.00	29,441,547.00-	173.19%-	19,550,000.00	20,038,400.00	20,539,000.00
11001001/22020207 Leased Communication Lines	1,200,000.00		2,300,100.00	2,300,100.00	2,300,100.00+	100.00%+	2,645,000.00	2,710,700.00	2,778,000.00
11001001/22020208 Software Charges/Licensed Renewal		24,420,000.00	5,200,400.00	5,200,400.00	19,219,600.00-	369.58%-	5,980,460.00	6,129,700.00	6,283,300.00
11001001/22020301 Office Stationeries/Computer Consumables	87,595,500.00	126,456,065.25	82,000,000.00	102,000,000.00	24,456,065.25-	23.98%-	117,300,000.00	120,232,900.00	123,238,900.00
11001001/22020303 Newspapers	3,500,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,450,000.00	3,536,600.00	3,625,400.00
11001001/22020304 Magazines & Periodicals	3,300,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,300,000.00	2,357,700.00	2,416,500.00
11001001/22020305 Printing of Non Security Documents	16,970,000.00	16,168,400.00	17,000,000.00	17,000,000.00	831,600.00+	4.89%+	19,550,000.00	20,038,400.00	20,539,000.00
11001001/22020306 Printing of Security Documents	7,430,000.00	1,400,000.00	5,000,000.00	5,000,000.00	3,600,000.00+	72.00%+	5,750,000.00	5,893,200.00	6,040,800.00
11001001/22020307 Drugs & Medical Supplies	35,130,000.00	23,838,625.00	28,000,000.00	28,000,000.00	4,161,375.00+	14.86%+	28,750,000.00	29,468,200.00	30,205,300.00
11001001/22020309 Uniforms & Other Clothing	3,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00			1,150,000.00	1,178,900.00	1,208,900.00
11001001/22020311 Food Stuff/Catering Materials Supplies	314,435,000.00	590,366,862.50	250,000,000.00	250,000,000.00	340,366,862.50-	136.15%-	400,000,000.00	410,000,000.00	420,249,700.00
11001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	164,974,640.00	190,845,232.65	160,000,000.00	160,000,000.00	30,845,232.65-	19.28%-	184,000,000.00	188,600,200.00	193,315,600.00
11001001/22020402 Maintenance of Office Furniture	19,751,142.00	8,613,584.50	15,500,600.00	15,500,600.00	6,887,015.50+	44.43%+	17,825,690.00	18,271,300.00	18,728,600.00
11001001/22020403 Maintenance of Office Building/Residential Qrts.	194,578,850.00	203,290,214.50	105,000,000.00	205,000,000.00	1,709,785.50+	0.83%+	235,750,000.00	241,643,500.00	247,684,300.00
11001001/22020404 Maintenance of Office IT Equipment	34,880,885.89	30,536,879.00	32,000,000.00	32,000,000.00	1,463,121.00+	4.57%+	36,800,000.00	37,720,300.00	38,663,800.00
11001001/22020405 Maintenance of Plants/Generators	99,344,000.00	115,555,580.45	60,000,000.00	120,000,000.00	4,444,419.55+	3.70%+	69,000,000.00	70,725,100.00	72,493,400.00
11001001/22020406 Other Maintenance Services	52,287,450.00	26,165,533.88	28,750,300.00	28,750,300.00	2,584,766.12+	8.99%+	33,062,845.00	33,889,500.00	34,737,000.00
11001001/22020501 Local Training	5,000,000.00	4,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00+	20.00%+	99,475,000.00	101,961,600.00	104,510,300.00
11001001/22020502 International Training	12,000,000.00	11,324,500.00	11,500,600.00	11,500,600.00	176,100.00+	1.53%+	76,475,690.00	78,387,700.00	80,346,900.00
11001001/22020601 Security Services		893,067,700.00			893,067,700.00-				
11001001/22020604 Security Vote (Including Operations)	7,244,237,017.00	10,892,370,950.00	5,500,000,000.00	2,820,000,000.00	8,072,370,950.00-	286.25%-	5,500,000,000.00	5,637,500,600.00	5,778,438,200.00
11001001/22020605 Cleaning & Fumigation Services	5,425,000.00	5,500,000.00	5,750,300.00	5,750,300.00	250,300.00+	4.35%+	6,612,800.00	6,777,900.00	6,947,200.00
11001001/22020801 Motor Vehicle Fuel Cost	201,553,565.00	409,342,857.30	115,575,000.00	415,575,000.00	6,232,142.70+	1.50%+	477,911,250.00	489,859,500.00	502,105,600.00
11001001/22020802 Other Transport Equipment Fuel Cost	15,000,000.00	18,762,394.59	23,000,000.00	23,000,000.00	4,237,605.41+	18.42%+	26,450,000.00	27,111,600.00	27,789,800.00
11001001/22020803 Plant/Generator Fuel Cost	115,300,000.00	84,223,206.30	115,000,000.00	115,000,000.00	30,776,793.70+	26.76%+	132,250,000.00	135,555,900.00	138,944,900.00
11001001/22021001 Refreshments & Meals	569,724,600.11	595,484,852.31	317,500,600.00	517,500,600.00	77,984,252.31-	15.07%-	595,125,690.00	610,003,600.00	625,253,300.00
11001001/22021002 Honorarium & Sitting Allowance		7,000,000.00			7,000,000.00-				

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11001001/22021003 Publicity & Advertisements	99,258,000.00	172,881,580.00	115,000,000.00	115,000,000.00	57,881,580.00-	50.33%-	300,000,000.00	307,500,600.00	315,188,400.00
11001001/22021004 Medical Expenses	2,413,000.00	1,343,508.08	5,750,300.00	5,750,300.00	4,406,791.92+	76.64%+	6,612,845.00	6,777,900.00	6,947,200.00
11001001/22021006 Postages & Courier Services		30,000,000.00			30,000,000.00-				
11001001/22021007 Welfare Packages	917,461,700.00	909,463,457.25	475,000,000.00	775,000,000.00	134,463,457.25-	17.35%-	700,000,000.00	717,500,600.00	735,438,200.00
11001001/22021009 Sporting Activities		20,000,000.00	300,100.00	300,100.00	19,699,900.00-	6,564.45%-	345,115.00	354,100.00	362,500.00
11001001/22021014 Annual Budget Expenses & Administration		249,700.00	249,700.00	249,700.00			287,155.00	294,100.00	301,300.00
11001001/22021021 Special Days/Celebrations	149,825,000.00	367,680,280.00	138,000,000.00	238,000,000.00	129,680,280.00-	54.49%-	273,700,000.00	280,542,600.00	287,555,800.00
Sub-Total: Overhead	11,349,165,842.00	17,861,050,970.36	8,507,378,000.00	7,507,378,000.00	10,353,672,970.36-	137.91%-	10,707,034,540.00	10,974,711,800.00	11,249,080,000.00
Total Recurrent Expenditure	13,711,338,388.84	20,840,176,917.75	10,514,048,900.00	10,514,048,900.00	10,326,128,017.75-	98.21%-	11,284,944,773.00	11,567,070,700.00	11,856,248,000.00
11001002 - Office of the Deputy Governor									
11001002/21010101 Basic Salary	58,752,430.66	73,700,798.62	58,198,000.00	58,198,000.00	15,502,798.62-	26.64%-	56,497,552.00	57,910,000.00	59,357,800.00
11001002/21010102 Overtime Payment	13,368,213.00	13,956,203.00	28,928,000.00	28,928,000.00	14,971,797.00+	51.76%+	29,795,676.00	30,540,200.00	31,303,700.00
11001002/21010103 Consolidated Revenue Fund Charges - Salaries	109,485.32		3,114,000.00	3,114,000.00	3,114,000.00+	100.00%+	3,113,676.00	3,192,000.00	3,271,300.00
11001002/21020101 Housing/Rent Allowance	11,400,557.00	11,476,767.00	16,249,700.00	16,249,700.00	4,772,933.00+	29.37%+	15,919,404.00	16,317,000.00	16,725,100.00
11001002/21020102 Transport Allowance	3,524,886.00	3,442,533.66	4,349,400.00	4,349,400.00	906,866.34+	20.85%+	4,370,400.00	4,480,200.00	4,591,900.00
11001002/21020103 Meal Subsidy	1,513,794.00	1,482,400.00	1,852,400.00	1,852,400.00	370,000.00+	19.97%+	1,879,400.00	1,926,700.00	1,974,700.00
11001002/21020104 Utility Allowance	981,558.00	1,134,800.00	1,002,400.00	1,002,400.00	132,400.00-	13.21%-	1,015,600.00	1,040,800.00	1,067,200.00
11001002/21020105 Entertainment Allowance	58,512.00	350,000.00	90,000.00	90,000.00	260,000.00-	288.89%-	72,000.00	73,300.00	75,700.00
11001002/21020106 Leave Allowance		4,605,389.00	5,779,100.00	5,779,100.00	1,173,711.00+	20.31%+	5,685,716.00	5,828,300.00	5,973,600.00
11001002/21020107 Domestic Staff Allowance	1,796,966.00	5,994,957.00	2,120,000.00	2,120,000.00	3,874,957.00-	182.78%-	1,854,888.00	1,901,500.00	1,949,500.00
11001002/21020109 Call Duties Allowance		321,000.00			321,000.00-				
11001002/21020111 Harzard Allowance			26,629,000.00	26,629,000.00	26,629,000.00+	100.00%+	27,427,449.00	28,112,900.00	28,815,200.00
11001002/21020114 Duty Allowance	2,419,531.00	3,202,574.00	19,440,500.00	19,440,500.00	16,237,926.00+	83.53%+	27,372,000.00	28,056,400.00	28,757,500.00
Total Personal Cost	93,925,932.98	119,667,422.28	167,752,500.00	167,752,500.00	48,085,077.72+	28.66%+	175,003,761.00	179,379,300.00	183,863,200.00
11001002/22020101 Local Transport & Travel-Training		5,200,400.00	5,200,400.00	5,200,400.00			5,512,500.00	5,650,600.00	5,792,200.00
11001002/22020102 Local Transport & Travel-Others		4,743,900.00	22,000,000.00	22,000,000.00	17,256,100.00+	78.44%+	27,562,500.00	28,252,100.00	28,958,000.00
11001002/22020104 International Transport and Travels - Others	13,000,000.00		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	11,025,000.00	11,300,200.00	11,582,300.00
11001002/22020301 Office Stationeries/Computer Consumables	2,500,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,204,669.00	2,259,300.00	2,315,700.00
11001002/22020303 Newspapers			300,100.00	300,100.00	300,100.00+	100.00%+	330,750.00	338,600.00	347,000.00
11001002/22020307 Drugs and Medical Supplies			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	3,858,750.00	3,955,600.00	4,054,100.00
11001002/22020401 Maintenance of Motor Vehicles/Transport Equipment			3,099,700.00	3,099,700.00	3,099,700.00+	100.00%+	3,307,500.00	3,390,200.00	3,475,400.00
11001002/22020402 Maintenance of Office Furniture			1,200,400.00	1,200,400.00	1,200,400.00+	100.00%+	1,653,750.00	1,695,100.00	1,737,100.00
11001002/22020403 Maintenance of Office Building/Residential Qrts.			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,653,750.00	1,695,100.00	1,737,100.00
11001002/22020405 Maintenance of Plants & Generators			3,200,400.00	3,200,400.00	3,200,400.00+	100.00%+	3,307,500.00	3,390,200.00	3,475,400.00
11001002/22020406 Other Maintenance Services			99,700.00	99,700.00	99,700.00+	100.00%+	110,250.00	112,900.00	115,300.00
11001002/22020604 Security Vote (Including Operations)	122,500,000.00	295,500,000.00	370,000,000.00	370,000,000.00	74,500,000.00+	20.14%+	382,000,000.00	391,549,800.00	401,338,500.00
11001002/22020605 Cleaning & Fumigation Services			200,400.00	200,400.00	200,400.00+	100.00%+	220,831.00	226,800.00	232,800.00
11001002/22020801 Motor Vehicle Fuel Cost			3,200,400.00	3,200,400.00	3,200,400.00+	100.00%+	3,969,000.00	4,068,400.00	4,170,400.00
11001002/22020802 Other Transport Equipment Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	1,260,000.00	1,291,700.00	1,324,100.00
11001002/22021001 Refreshments & Meals			200,400.00	200,400.00	200,400.00+	100.00%+	220,500.00	225,700.00	231,700.00
11001002/22021003 Publicity & Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	396,900.00	406,900.00	416,600.00
11001002/22021004 Medical Expenses-Local		923,600.00	1,500,600.00	1,500,600.00	577,000.00+	38.45%+	3,307,500.00	3,390,200.00	3,475,400.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11001002/22021007 Welfare Packages	115,800,000.00	78,920,000.00	120,000,000.00	120,000,000.00	41,080,000.00+	34.23%+	146,400,000.00	150,060,000.00	153,811,500.00
11001002/22021014 Annual Budget Expenses & Administration		249,700.00	249,700.00	249,700.00			275,625.00	282,100.00	289,300.00
11001002/22021016 Servicom							99,225.00	102,000.00	104,400.00
Sub-Total: Overhead	253,800,000.00	385,537,600.00	543,952,900.00	543,952,900.00	158,415,300.00+	29.12%+	598,676,500.00	613,643,500.00	628,984,300.00
Total Recurrent Expenditure	347,725,932.98	505,205,022.28	711,705,400.00	711,705,400.00	206,500,377.72+	29.01%+	773,680,261.00	793,022,800.00	812,847,500.00
11008001 - Abia State Emergency Management Agency(SEMA)									
11008001/21010103 Consolidated Revenue Fund Charges - Salaries		550,936.96			550,936.96-				
Sub Total: Personnel Cost		550,936.96			550,936.96-				
11008001/22020101 Local Travel and Transport - Training			500,600.00	1,500,600.00	1,500,600.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
11008001/22020102 Local Transport & Travel-Others	1,200,000.00		450,200.00	1,450,200.00	1,450,200.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
11008001/22020301 Office Stationeries/Computer Consumables	500,000.00		300,100.00	300,100.00	300,100.00+	100.00%+	500,000.00	512,600.00	525,800.00
11008001/22020401 Maintenance of Motor Vehicles/Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
11008001/22020402 Maintenance of Office Furniture			99,700.00	99,700.00	99,700.00+	100.00%+	200,000.00	205,300.00	210,100.00
11008001/22020405 Maintenance of Plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+	300,000.00	307,300.00	314,500.00
11008001/22020801 Motor Vehicle Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	300,000.00	307,300.00	314,500.00
11008001/22020803 Plant/Generator Fuel Cost			99,700.00	99,700.00	99,700.00+	100.00%+	500,000.00	512,600.00	525,800.00
11008001/22021004 Medical Expenses			99,700.00	99,700.00	99,700.00+	100.00%+	500,000.00	512,600.00	525,800.00
11008001/22021006 Postages & courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	100,000.00	102,100.00	104,500.00
11008001/22021007 Welfare Packages		1,000,000.00	5,000,000.00	7,000,000.00	6,000,000.00+	85.71%+	3,000,000.00	3,074,500.00	3,151,300.00
11008001/22021014 Annual Budget Expenses And Administration		249,700.00	249,700.00	249,700.00			250,000.00	255,700.00	261,700.00
11008001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,000.00	153,700.00	157,300.00
Sub-Total: Overhead	1,700,000.00	1,249,700.00	7,949,800.00	11,949,800.00	10,700,100.00+	89.54%+	11,800,000.00	12,093,800.00	12,395,000.00
Total Recurrent Expenditure	1,700,000.00	1,800,636.96	7,949,800.00	11,949,800.00	10,149,163.04+	84.93%+	11,800,000.00	12,093,800.00	12,395,000.00
11013001 - Office of The Secretary to the State Government									
11013001/21010101 Basic Salary	33,315,562.04	40,412,289.11	77,547,100.00	77,547,100.00	37,134,810.89+	47.89%+	44,333,678.00	45,441,800.00	46,577,500.00
11013001/21010102 Overtime Payment	1,607,995.00	1,851,824.00	4,801,900.00	4,801,900.00	2,950,076.00+	61.44%+	3,374,880.00	3,459,700.00	3,546,100.00
11013001/21010103 Consolidated Revenue Fund Charges - Salaries	96,972,815.37	30,924,786.96	326,745,800.00	226,745,800.00	195,821,013.04+	86.36%+	456,808,698.00	468,229,300.00	479,935,200.00
11013001/21020101 Housing/Rent Allowance	8,513,970.83	10,506,867.62	11,240,100.00	11,240,100.00	733,232.38+	6.52%+	14,941,536.00	15,314,600.00	15,697,500.00
11013001/21020102 Transport Allowance	2,633,303.96	3,049,934.96	2,606,300.00	2,606,300.00	443,634.96-	17.02%-	2,887,200.00	2,959,200.00	3,033,600.00
11013001/21020103 Meal Subsidy	872,165.00	1,055,800.00	1,133,200.00	1,133,200.00	77,400.00+	6.83%+	1,285,200.00	1,317,000.00	1,349,500.00
11013001/21020104 Utility Allowance	761,241.75	935,964.25	626,600.00	626,600.00	309,364.25-	49.37%-	742,800.00	761,100.00	780,300.00
11013001/21020105 Entertainment Allowance	337,912.75	352,770.75	72,000.00	72,000.00	280,770.75-	389.96%-	234,000.00	240,100.00	246,100.00
11013001/21020106 Leave Allowance		2,958,834.00	3,753,900.00	3,753,900.00	795,066.00+	21.18%+	4,433,367.00	4,543,800.00	4,657,800.00
11013001/21020107 Domestic Staff Allowance	2,182,194.83	2,656,888.70	1,854,800.00	1,854,800.00	802,088.70-	43.24%-	4,769,712.00	4,888,400.00	5,010,800.00
11013001/21020114 Duty Allowance	1,882,596.00	2,357,000.00	2,579,800.00	2,579,800.00	222,800.00+	8.64%+	3,048,000.00	3,123,700.00	3,201,700.00
Sub Total: Personnel Cost	149,079,757.53	97,062,960.35	432,961,500.00	332,961,500.00	235,898,539.65+	70.85%+	536,859,071.00	550,278,700.00	564,036,100.00
11013001/22020101 Local Travel and Transport - Training	2,320,000.00	2,800,000.00	3,000,000.00	8,000,000.00	5,200,000.00+	65.00%+	10,000,000.00	10,249,700.00	10,505,400.00
11013001/22020102 Local Transport & Travel-Others	1,975,000.00	2,000,000.00	4,000,000.00	4,000,000.00	2,000,000.00+	50.00%+	4,000,000.00	4,099,700.00	4,201,800.00
11013001/22020104 International Transport and Travels - Others			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
11013001/22020202 Telephone Charge			99,700.00	99,700.00	99,700.00+	100.00%+	100,000.00	102,100.00	104,500.00
11013001/22020203 Internet Access Charges			99,700.00	99,700.00	99,700.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
11013001/22020204 Satellite Broadcasting Access Charges			99,700.00	99,700.00	99,700.00+	100.00%+			
11013001/22020206 Sewerage Charges			50,400.00	50,400.00	50,400.00+	100.00%+			
11013001/22020302 Office Stationeries/Computer Consumables		200,000.00	2,500,600.00	2,500,600.00	2,300,600.00+	92.00%+	5,000,000.00	5,124,900.00	5,253,300.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11013001/22020303 Newspapers			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
11013001/22020309 Uniforms & Other Clothing			99,700.00	99,700.00	99,700.00+	100.00%+	100,000.00	102,100.00	104,500.00
11013001/22020401 Maintenance of Motor Vehicles/Transport Equipment			950,800.00	950,800.00	950,800.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
11013001/22020402 Maintenance of Office Furniture			99,700.00	2,099,700.00	2,099,700.00+	100.00%+	200,000.00	205,300.00	210,100.00
11013001/22020403 Maintenance of Office Building Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
11013001/22020404 Maintenance of Office IT Equipment		3,373,000.00	500,600.00	4,500,600.00	1,127,600.00+	25.05%+	2,000,000.00	2,050,400.00	2,102,000.00
11013001/22020405 Other Maintenance Services			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00	512,600.00	525,800.00
11013001/22020406 Maintenance of Michael Okpara Auditorium	2,500,000.00		2,000,000.00	4,500,000.00	4,500,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
11013001/22020501 Local Training			300,100.00	300,100.00	300,100.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
11013001/22020604 Security Vote (Including Operatios)		10,000,000.00	10,000,000.00	10,000,000.00			10,000,000.00	10,249,700.00	10,505,400.00
11013001/22020605 Cleaning & Fumigation Services			300,100.00	300,100.00	300,100.00+	100.00%+	300,000.00	307,300.00	314,500.00
11013001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
11013001/22020802 Other Transport Equipment Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
11013001/22021002 Honorarium & Sitting Allowance	64,980,000.00	52,815,000.00	80,000,000.00	80,000,000.00	27,185,000.00+	33.98%+	100,000,000.00	102,500,600.00	105,063,600.00
11013001/22021003 Publicity and Advertisements			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
11013001/22021007 Welfare Packages	81,000,000.00	39,610,500.00	54,000,000.00	54,000,000.00	14,389,500.00+	26.65%+	64,000,000.00	65,600,200.00	67,240,100.00
11013001/22021009 Sporting Activities			200,400.00	200,400.00	200,400.00+	100.00%+			
11013001/22021014 Annual Budget Expenses & Administration		249,700.00	249,700.00	249,700.00			250,000.00	255,700.00	261,700.00
11013001/22021021 Special Days Celebrations	15,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
11013001/21021025 Emergency Intervention Expensive		26,000,000.00	20,000,000.00	26,000,000.00			30,000,000.00	30,750,300.00	31,518,600.00
Sub-Total: Overhead	167,775,000.00	137,048,200.00	190,152,600.00	209,652,600.00	72,604,400.00+	34.63%+	324,750,100.00	332,867,200.00	341,186,200.00
Total Recurrent Expenditure	316,854,757.53	234,111,160.35	623,114,100.00	542,614,100.00	308,502,939.65+	56.85%+	861,609,171.00	883,145,900.00	905,222,300.00
11014001 - Bureau of Political Affairs									
11014001/21010101 Basic Salary	7,766,226.93	6,782,468.60	8,081,600.00	8,081,600.00	1,299,131.40+	16.08%+	10,281,038.00	10,537,800.00	10,800,800.00
11014001/21010102 Overtime Payments	289,036.00	261,500.00	708,300.00	708,300.00	446,800.00+	63.08%+	776,172.00	795,900.00	816,300.00
11014001/21010103 Consolidated Revenue Fund Charges - Salaries	410,738.63		11,345,800.00	11,345,800.00	11,345,800.00+	100.00%+	11,346,211.00	11,630,200.00	11,920,700.00
11014001/21020101 Housing/Rent Allowance	2,194,021.61	2,035,842.00	2,573,800.00	2,573,800.00	537,958.00+	20.90%+	3,387,564.00	3,471,800.00	3,558,300.00
11014001/21020102 Transport Allowance	921,595.22	479,300.00	547,400.00	547,400.00	68,100.00+	12.44%+	662,400.00	679,400.00	696,200.00
11014001/21020103 Meal Subsidy	198,619.00	185,200.00	240,100.00	240,100.00	54,900.00+	22.87%+	292,800.00	300,100.00	307,300.00
11014001/21020104 Utility Allowances	267,524.75	104,500.00	135,700.00	135,700.00	31,200.00+	22.99%+	168,000.00	171,700.00	176,500.00
11014001/21020105 Entertainment Allowance	171,015.75	15,000.00	18,000.00	18,000.00	3,000.00+	16.67%+	36,000.00	37,200.00	38,400.00
11014001/21010106 Leave Allowance		517,662.30	807,900.00	807,900.00	290,237.70+	35.92%+	1,028,103.00	1,054,000.00	1,080,400.00
11014001/21020107 Domestic Staff Allowance	709,321.48	441,640.00	529,500.00	529,500.00	87,860.00+	16.59%+	794,952.00	815,100.00	835,500.00
11014001/21020114 Duty Allowance	412,041.00	405,000.00	552,200.00	552,200.00	147,200.00+	26.66%+	708,000.00	726,200.00	744,200.00
Sub Total: Personnel Cost	13,340,140.37	11,228,112.90	25,540,300.00	25,540,300.00	14,312,187.10+	56.04%+	29,481,240.00	30,219,400.00	30,974,600.00
11014001/22020101 Local Travel and Transport - Training	2,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
11014001/22020102 Local Transport & Travel-Others	400,000.00		200,000.00	200,000.00	200,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
11014001/22020301 Office Stationeries/Computer Consumables			500,000.00	500,000.00	500,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
11014001/22020309 Uniforms & Other Clothing			50,400.00	50,400.00	50,400.00+	100.00%+			
11014001/22020401 Maintenance of Motor Vehicles/Transport Equipment			20,400.00	20,400.00	20,400.00+	100.00%+			
11014001/22020402 Maintenance of Office Furniture			150,100.00	150,100.00	150,100.00+	100.00%+			
11014001/22020403 Maintenance of Office Building Residential Qtrs			200,400.00	200,400.00	200,400.00+	100.00%+			
11014001/22020404 Maintenance of Office/ IT Equipments			99,700.00	99,700.00	99,700.00+	100.00%+	500,000.00	512,600.00	525,800.00
11014001/22020405 Maintenance of Plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+	500,000.00	512,600.00	525,800.00
11014001/22020601 Security Services			200,000.00	200,000.00	200,000.00+	100.00%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11014001/22020801 Motor Vehicle Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+			
11014001/22020803 Plant/Generator Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
11014001/22021001 Refreshment & Meals	1,500,000.00		500,000.00	500,000.00	500,000.00+	100.00%+			
11014001/22021002 Honorarium & Sitting Allowance	9,000,000.00	6,970,000.00	11,799,600.00	21,299,600.00	14,329,600.00+	67.28%+	18,000,000.00	18,450,200.00	18,911,200.00
11014001/22021003 Publicity & Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+			
11014001/22021004 Medical Expenses	1,500,000.00		200,400.00	200,400.00	200,400.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
11014001/22021006 Postages & Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+			
11014001/22021007 Welfare Packages		1,342,916.84	3,600,000.00	3,600,000.00	2,257,083.16+	62.70%+			
11014001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+			
11014001/22021011 Recruitment and Appointment (Service Wide)	5,000,000.00	3,500,000.00	5,000,000.00	7,000,000.00	3,500,000.00+	50.00%+	5,000,000.00	5,124,900.00	5,253,300.00
11014001/22021014 Annual Budget Expenses & Administration	200,000.00	249,700.00	249,700.00	249,700.00			250,000.00	255,700.00	261,700.00
11014001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,000.00	153,700.00	157,300.00
11014001/22021021 Special Day /Celebrations	10,000,000.00	11,513,800.00	5,500,600.00	30,500,600.00	18,986,800.00+	62.25%+	30,000,000.00	30,750,300.00	31,518,600.00
Sub-Total: Overhead	29,600,000.00	23,576,416.84	30,672,200.00	67,172,200.00	43,595,783.16+	64.90%+	67,400,000.00	69,085,400.00	70,812,700.00
Total Recurrent Expenditure	13,340,140.37	11,228,112.90	25,540,300.00	25,540,300.00	14,312,187.10+	56.04%+	29,481,240.00	30,219,400.00	30,974,600.00
11016001 - Bureau of Economic Affairs									
11016001/21010101 Basic Salary	6,954,338.01	7,353,870.00	10,291,700.00	10,291,700.00	2,937,830.00+	28.55%+	14,806,130.00	15,176,500.00	15,555,900.00
11016001/21010102 Overtime Payments	358,907.00	256,500.00	915,900.00	915,900.00	659,400.00+	71.99%+	521,269.00	534,200.00	547,400.00
11016001/21010103 Consolidated Revenue Fund Charges - Salaries	1,000.00	500.00	11,345,800.00	11,345,800.00	11,345,300.00+	100.00%+			
11016001/21020101 Housing/Rent Allowance	1,902,531.00	2,210,523.00	3,154,800.00	3,154,800.00	944,277.00+	29.93%+	6,206,194.00	6,361,300.00	6,519,800.00
11016001/21020102 Transport Allowance	500,802.00	520,400.00	691,500.00	691,500.00	171,100.00+	24.74%+	1,727,902.00	1,770,700.00	1,815,100.00
11016001/21020103 Meal Subsidy	195,700.00	240,900.00	302,500.00	302,500.00	61,600.00+	20.36%+	360,000.00	368,600.00	378,200.00
11016001/21020104 Utility Allowance	119,800.00	112,700.00	169,300.00	169,300.00	56,600.00+	33.43%+	592,761.00	607,500.00	623,100.00
11016001/21020105 Entertainment Allowance	9,000.00	13,500.00	18,000.00	18,000.00	4,500.00+	25.00%+	464,361.00	475,400.00	487,400.00
11016001/21020106 Leave Allowance		656,872.50	1,028,800.00	1,028,800.00	371,927.50+	36.15%+	1,480,613.00	1,517,400.00	1,555,800.00
11016001/21020107 Domestic Staff Allowance	283,902.00	397,476.00	529,500.00	529,500.00	132,024.00+	24.93%+	3,055,774.00	3,132,100.00	3,210,200.00
11016001/21020114 Duty Allowance	406,002.00	469,000.00	720,300.00	720,300.00	251,300.00+	34.89%+	912,000.00	935,100.00	958,000.00
Sub Total: Personnel Cost	10,731,982.01	12,232,241.50	29,168,100.00	29,168,100.00	16,935,858.50+	58.06%+	30,127,004.00	30,878,800.00	31,650,900.00
11016001/22020101 Local Transport & Travel-Training			300,100.00	300,100.00	300,100.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
11016001/22020102 Local Transport & Travel-Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00	512,600.00	525,800.00
11016001/22020205 Water Rates			50,400.00	50,400.00	50,400.00+	100.00%+			
11016001/22020301 Office Stationeries/Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
11016001/22020305 Printing of Non Security Documents			99,600.00	99,600.00	99,600.00+	100.00%+	200,400.00	205,300.00	210,100.00
11016001/22020401 Maintenance of Motor Vehicles/Transport Equipment		1,000,000.00	300,100.00	300,100.00	699,900.00-	233.22%-	500,000.00	512,600.00	525,800.00
11016001/22020402 Maintenance of Office Furniture			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
11016001/22020405 Maintenance of Plants & Generators			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
11016001/22020801 Motor Vehicle Fuel Cost			200,500.00	200,500.00	200,500.00+	100.00%+	300,100.00	307,400.00	314,600.00
11016001/22020803 Plant/Generator Fuel Cost			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
11016001/22021001 Refreshment & Meals			99,600.00	99,600.00	99,600.00+	100.00%+	200,000.00	205,300.00	210,100.00
11016001/22021003 Publicity & Advertisements			99,600.00	99,600.00	99,600.00+	100.00%+	200,000.00	205,300.00	210,100.00
11016001/22021004 Medical Expenses			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
11016001/22021006 Postages & Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,600.00	52,800.00
11016001/22021007 Welfare Packages			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
11016001/22021009 Sporting Activities			99,600.00	99,600.00	99,600.00+	100.00%+	99,600.00	102,000.00	104,400.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11016001/22021014 Annual Budget Expenses & Administration	200,000.00	249,700.00	249,700.00	249,700.00			250,000.00	255,700.00	261,700.00
11016001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead	200,000.00	1,249,700.00	4,152,400.00	4,152,400.00	2,902,700.00+	69.90%+	5,403,300.00	5,536,800.00	5,672,400.00
Total Recurrent Expenditure	10,931,982.01	13,481,941.50	33,320,500.00	33,320,500.00	19,838,558.50+	59.54%+	35,530,304.00	36,415,600.00	37,323,300.00
11017001 - Executive Council Secretariate									
11017001/21010101 Basic Salary	6,409,257.00	4,366,147.00	6,471,800.00	6,471,800.00	2,105,653.00+	32.54%+	6,857,534.00	7,028,800.00	7,204,100.00
11017001/21010102 Overtime Payment	285,978.00	180,000.00	624,200.00	624,200.00	444,200.00+	71.16%+	450,150.00	461,000.00	473,000.00
11017001/21010103 Consolidated Revenue Fund Charges - Salaries			11,345,800.00	11,345,800.00	11,345,800.00+	100.00%+	11,346,211.00	11,630,200.00	11,920,700.00
11017001/21020101 Housing/Rent Allowance	1,693,899.00	1,085,948.00	1,932,800.00	1,932,800.00	846,852.00+	43.81%+	2,512,884.00	2,576,200.00	2,641,000.00
11017001/21020102 Transport Allowance	460,165.00	306,000.00	429,800.00	429,800.00	123,800.00+	28.80%+	420,000.00	430,900.00	441,700.00
11017001/21020103 Meal Subsidy	198,885.00	132,200.00	188,500.00	188,500.00	56,300.00+	29.87%+	190,800.00	195,700.00	200,500.00
11017001/21020104 Utility Allowance	109,192.00	72,800.00	105,600.00	105,600.00	32,800.00+	31.06%+	114,000.00	116,500.00	118,900.00
11017001/21020105 Entertainment Allowance			18,000.00	18,000.00	18,000.00+	100.00%+	54,000.00	55,200.00	56,400.00
11017001/21020106 Leave Allowance		317,806.00	647,100.00	647,100.00	329,294.00+	50.89%+	685,753.00	703,400.00	721,400.00
11017001/21020107 Domestic Staff Allowance	34,500.00		265,300.00	265,300.00	265,300.00+	100.00%+	1,059,936.00	1,086,400.00	1,114,000.00
11017001/21020114 Duty Allowance	413,966.00	301,500.00	619,500.00	619,500.00	318,000.00+	51.33%+	468,000.00	480,200.00	492,200.00
Sub Total: Personnel Cost	9,605,842.00	6,762,401.00	22,648,400.00	22,648,400.00	15,885,999.00+	70.14%+	24,159,268.00	24,764,500.00	25,383,900.00
11017001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
11017001/22020102 Local Travel and Transport - Others			600,200.00	600,200.00	600,200.00+	100.00%+	200,000.00	205,300.00	210,100.00
11017001/22020301 Office Stationeries/Computer Consumables			399,800.00	399,800.00	399,800.00+	100.00%+	2,400,000.00	2,459,800.00	2,521,000.00
11017001/22020401 Maintenance of Motor Vehicle/Transport Equipment			300,100.00	300,100.00	300,100.00+	100.00%+			
11017001/22020402 Maintenance of Office Furniture			150,100.00	150,100.00	150,100.00+	100.00%+	150,000.00	153,700.00	157,300.00
11017001/22020403 Maintenance of Office Building Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+			
11017001/22020405 Maintenance of Plants & Generators			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
11017001/22020406 Other Maintenance Services			99,700.00	99,700.00	99,700.00+	100.00%+	100,000.00	102,100.00	104,500.00
11017001/22020501 Local Training			99,700.00	99,700.00	99,700.00+	100.00%+	500,000.00	512,600.00	525,800.00
11017001/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+			
11017001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
11017001/22021001 Refreshment & Meals			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,300.00	210,100.00
11017001/22021003 Publicity & Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,100.00	104,500.00
11017001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
11017001/22021006 Postages & courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	100,000.00	102,100.00	104,500.00
11017001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+			
11017001/22021009 Sporting Activities			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,300.00	210,100.00
11017001/22021014 Annual Budget Expenses & Administration	200,000.00	249,700.00	249,700.00	249,700.00			250,000.00	255,700.00	261,700.00
11017001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,000.00	153,700.00	157,300.00
Sub-Total: Overhead	200,000.00	249,700.00	6,851,300.00	6,851,300.00	6,601,600.00+	96.36%+	6,851,100.00	7,020,700.00	7,193,500.00
Total Recurrent Expenditure	9,805,842.00	7,012,101.00	29,499,700.00	29,499,700.00	22,487,599.00+	76.23%+	31,010,368.00	31,785,200.00	32,577,400.00
11018001 - Bureau of Special Services									
11018001/21010101 Basic Salary	11,985,746.03	12,550,956.29	13,921,900.00	13,921,900.00	1,370,943.71+	9.85%+	16,315,994.00	16,723,900.00	17,141,700.00
11018001/21010102 Overtime Payments	712,225.00	1,061,000.00	1,174,100.00	1,174,100.00	113,100.00+	9.63%+	594,400.00	609,800.00	625,400.00
11018001/21010103 Consolidated Revenue Fund Charges - Salaries	474,481.37	46,795.11	11,345,800.00	11,345,800.00	11,299,004.89+	99.59%+	7,352,615.00	7,536,600.00	7,725,100.00
11018001/21020101 Housing/Rent Allowance	3,448,331.83	3,662,890.35	4,527,000.00	4,527,000.00	864,109.65+	19.09%+	6,357,239.00	6,516,200.00	6,679,400.00
11018001/21020102 Transport Allowance	1,341,085.83	1,075,359.35	933,900.00	933,900.00	141,459.35-	15.15%-	939,600.00	962,800.00	986,800.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11018001/21020103 Meal Subsidy	281,689.00	333,800.00	423,800.00	423,800.00	90,000.00+	21.24%+	422,400.00	433,300.00	444,100.00
11018001/21020104 Utility Allowance	439,812.75	782,577.25	232,900.00	232,900.00	549,677.25-	236.01%-	620,361.00	636,200.00	651,800.00
11018001/21020105 Entertainment Allowance	319,873.75	230,680.49	72,000.00	72,000.00	158,680.49-	220.39%-	446,361.00	457,400.00	469,400.00
11018001/21020106 Leave Allowance		784,443.00	1,397,400.00	1,397,400.00	612,957.00+	43.86%+	1,636,710.00	1,677,100.00	1,719,100.00
11018001/21020107 Domestic Staff Allowance	1,674,054.83	1,513,635.80	1,325,300.00	1,325,300.00	188,335.80-	14.21%-	2,790,791.00	2,860,700.00	2,932,700.00
11018001/21020108 Shift Allowance		1,666.00			1,666.00-				
11018001/21020114 Duty Allowance	616,694.00	794,893.50	900,300.00	900,300.00	105,406.50+	11.71%+	888,000.00	910,000.00	932,800.00
Sub Total: Personnel Cost	21,293,994.39	22,838,697.14	36,254,400.00	36,254,400.00	13,415,702.86+	37.00%+	38,364,471.00	39,324,000.00	40,308,300.00
11018001/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+			
11018001/22020102 Local Travel and Transport - Others			500,600.00	500,600.00	500,600.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
11018001/22020301 Office Stationeries/Computer Consumables	200,000.00	300,000.00	300,100.00	300,100.00	100.00+	0.03%+	2,500,000.00	2,563,000.00	2,626,700.00
11018001/22020401 Maintenance of Motor Vehicle/Transport Equipment			200,400.00	200,400.00	200,400.00+	100.00%+	500,000.00	512,600.00	525,800.00
11018001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
11018001/22020403 Maintenance of Office Building Residential Qtrs			200,400.00	200,400.00	200,400.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
11018001/22020404 Maintenance of Office/IT Equipments.			99,700.00	99,700.00	99,700.00+	100.00%+	500,000.00	512,600.00	525,800.00
11018001/22020405 Maintenance of Plants & Generators			99,700.00	99,700.00	99,700.00+	100.00%+	500,000.00	512,600.00	525,800.00
11018001/22020601 Security Services	12,000,000.00	1,599,548.38	18,000,000.00	18,000,000.00	16,400,451.62+	91.11%+	25,000,000.00	25,625,400.00	26,266,400.00
11018001/22020604 Security Vote (Including Operations)							1,500,000.00	1,537,800.00	1,576,200.00
11018001/22020801 Motor Vehicle Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
11018001/22020803 Plant/Generator Fuel Cost		200,000.00	200,400.00	200,400.00	400.00+	0.20%+	800,000.00	819,900.00	840,300.00
11018001/22021003 Publicity and Advertisements			120,000.00	120,000.00	120,000.00+	100.00%+	120,000.00	122,500.00	126,100.00
11018001/22021004 Medical Expenses			200,400.00	200,400.00	200,400.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
11018001/22021007 Welfare Packages			200,400.00	200,400.00	200,400.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
11018001/22021014 Annual Budget Expenses & Administration		249,700.00	249,700.00	249,700.00			250,000.00	255,700.00	261,700.00
11018001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	200,000.00	205,300.00	210,100.00
Sub-Total: Overhead	12,200,000.00	2,349,248.38	21,523,000.00	21,523,000.00	19,173,751.62+	89.08%+	43,870,000.00	44,968,700.00	46,094,600.00
Total Recurrent Expenditure	33,493,994.39	25,187,945.52	57,777,400.00	57,777,400.00	32,589,454.48+	56.41%+	82,234,471.00	84,292,700.00	86,402,900.00
11021001 - Abia State Liason Office Lagos									
11021001/21010101 Basic Salary	26,837,545.04	19,346,441.21	26,501,800.00	26,501,800.00	7,155,358.79+	27.00%+	26,913,360.00	27,585,900.00	28,275,000.00
11021001/21010102 Overtime Payments	5,769,847.00	4,107,223.77	6,778,000.00	6,778,000.00	2,670,776.23+	39.40%+	4,210,795.00	4,315,800.00	4,423,800.00
11021001/21010103 Consolidated Revenue Fund Charges - Salaries		170,172.37			170,172.37-				
11021001/21020101 Housing/Rent Allowance	6,133,432.00	3,891,601.87	8,386,600.00	8,386,600.00	4,494,998.13+	53.60%+	9,396,058.00	9,631,400.00	9,872,700.00
11021001/21020102 Transport Allowance	1,541,316.00	1,034,391.87	1,802,000.00	1,802,000.00	767,608.13+	42.60%+	1,766,400.00	1,810,300.00	1,855,900.00
11021001/21020103 Meal Subsidy	673,238.00	468,500.00	788,700.00	788,700.00	320,200.00+	40.60%+	787,200.00	806,700.00	827,100.00
11021001/21020104 Utility Allowance	371,375.00	259,796.75	811,500.00	811,500.00	551,703.25+	67.99%+	829,161.00	849,900.00	871,500.00
11021001/21020105 Entertainment Allowance	75,016.00	70,196.75	464,600.00	464,600.00	394,403.25+	84.89%+	536,361.00	549,800.00	563,100.00
11021001/21020106 Leave Allowance			2,527,100.00	2,527,100.00	2,527,100.00+	100.00%+	2,566,632.00	2,630,300.00	2,696,300.00
11021001/21020107 Domestic Staff Allowance	1,546,092.00	872,943.87	2,791,100.00	2,791,100.00	1,918,156.13+	68.72%+	4,910,662.00	5,033,600.00	5,159,600.00
11021001/21020111 Hazard Allowance	1,126,729.00	785,900.00	1,421,300.00	1,421,300.00	635,400.00+	44.71%+	1,491,600.00	1,529,400.00	1,567,800.00
11021001/21020114 Duties Allowance	1,492,812.00	1,008,000.00	1,727,500.00	1,727,500.00	719,500.00+	41.65%+	1,776,000.00	1,820,000.00	1,865,600.00
Sub Total: Personnel Cost	45,567,402.04	32,015,168.46	54,000,200.00	54,000,200.00	21,985,031.54+	40.71%+	55,184,229.00	56,563,100.00	57,978,400.00
11021001/22020101 Local Travel and Transport - Training	1,725,800.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
11021001/22020102 Local Travel and Transport - Others	1,545,000.00	139,000.00	2,000,000.00	2,000,000.00	1,861,000.00+	93.05%+	2,500,000.00	2,563,000.00	2,626,700.00
11021001/22020201 Electricity Charges	167,000.00	33,000.00	1,200,400.00	1,200,400.00	1,167,400.00+	97.25%+	1,500,000.00	1,537,800.00	1,576,200.00
11021001/22020202 Telephone Charge	89,000.00		500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11021001/22020203 Internet Access Charges	381,950.00	77,400.00	500,600.00	500,600.00	423,200.00+	84.54%+	1,000,000.00	1,025,200.00	1,050,400.00
11021001/22020204 Satellite Broadcasting Access Charges	175,500.00		300,100.00	300,100.00	300,100.00+	100.00%+	500,000.00	512,600.00	525,800.00
11021001/22020205 Water Rate	394,500.00		399,800.00	399,800.00	399,800.00+	100.00%+	500,000.00	512,600.00	525,800.00
11021001/22020206 Sewerage Charges	128,500.00		300,100.00	300,100.00	300,100.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
11021001/22020301 Office Stationeries/Computer Consumables	929,500.00	81,000.00	1,200,400.00	1,200,400.00	1,119,400.00+	93.25%+	1,500,000.00	1,537,800.00	1,576,200.00
11021001/22020303 Newspapers			99,700.00	99,700.00	99,700.00+	100.00%+	100,000.00	102,100.00	104,500.00
11021001/22020309 Uniforms & Other Clothing			150,100.00	150,100.00	150,100.00+	100.00%+	500,000.00	512,600.00	525,800.00
11021001/22020311 Food Stuff/Catering Materials Supplies	325,550.00		799,600.00	799,600.00	799,600.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
11021001/22020401 Maintenance of Motor Vehicle/Transport Equipment	2,114,500.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
11021001/22020402 Maintenance of Office Furniture	493,000.00	48,000.00	500,600.00	500,600.00	452,600.00+	90.41%+	1,500,000.00	1,537,800.00	1,576,200.00
11021001/22020403 Maintenance of Office Building Residential Qtrs	738,000.00	144,000.00	1,200,400.00	1,200,400.00	1,056,400.00+	88.00%+	3,000,000.00	3,074,500.00	3,151,300.00
11021001/22020404 Maintenance of Office/IT Equipments	212,100.00		500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
11021001/22020405 Maintenance of Plants & Generators	594,580.00		1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
11021001/22020406 Other Maintenance Services	226,020.00		300,100.00	300,100.00	300,100.00+	100.00%+	500,000.00	512,600.00	525,800.00
11021001/22020501 Local Training			200,400.00	200,400.00	200,400.00+	100.00%+	500,000.00	512,600.00	525,800.00
11021001/22020601 Security Services	62,000.00								
11021001/22020605 Cleaning & Fumigation Services	152,000.00		200,400.00	200,400.00	200,400.00+	100.00%+	500,000.00	512,600.00	525,800.00
11021001/22020801 Motor Vehicle Fuel Cost	312,000.00		500,600.00	500,600.00	500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
11021001/22020802 Other Transport Equipment Fuel Cost	492,000.00		300,100.00	300,100.00	300,100.00+	100.00%+	500,000.00	512,600.00	525,800.00
11021001/22020803 Plant/Generator Fuel Cost	1,348,000.00	157,500.00	1,600,200.00	1,600,200.00	1,442,700.00+	90.16%+	3,000,000.00	3,074,500.00	3,151,300.00
11021001/22020806 Cooking Gas/Fuel Cost	277,700.00	144,000.00	799,600.00	799,600.00	655,600.00+	81.99%+	1,500,000.00	1,537,800.00	1,576,200.00
11021001/22021001 Refreshment & Meals	364,050.00		1,200,400.00	1,200,400.00	1,200,400.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
11021001/22021003 Publicity & Advertisements			200,400.00	200,400.00	200,400.00+	100.00%+	500,000.00	512,600.00	525,800.00
11021001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	500,000.00	512,600.00	525,800.00
11021001/22021006 Postages & courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	200,000.00	205,300.00	210,100.00
11021001/22021007 Welfare Packages	4,952,250.00	300,600.00	4,000,000.00	4,000,000.00	3,699,400.00+	92.49%+	5,000,000.00	5,124,900.00	5,253,300.00
11021001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	300,000.00	307,300.00	314,500.00
11021001/22021016 Servicem			150,100.00	150,100.00	150,100.00+	100.00%+	200,000.00	205,300.00	210,100.00
Sub-Total: Overhead	18,200,500.00	1,124,500.00	26,255,400.00	26,255,400.00	25,130,900.00+	95.72%+	44,800,000.00	45,923,300.00	47,071,900.00
Total Recurrent Expenditure	63,767,902.04	33,139,668.46	80,255,600.00	80,255,600.00	47,115,931.54+	58.71%+	99,984,229.00	102,486,400.00	105,050,300.00
11021002 - Abia State Liason Office Abuja									
11021002/21000000 Basic Salary	33,954,790.87	19,817,385.53	27,740,700.00	27,740,700.00	7,923,314.47+	28.56%+	27,280,106.00	27,961,600.00	28,660,300.00
11021002/21010102 Overtime Payments	5,615,748.33	4,537,728.83	8,031,200.00	8,031,200.00	3,493,471.17+	43.50%+	8,873,239.00	9,094,900.00	9,321,800.00
11021002/21010103 Consolidated Revenue Fund Charges - Salaries	598,371.78	31,196.74			31,196.74-				
11021002/21020101 Housing/Rent Allowance	7,844,669.40	4,427,241.96	8,415,400.00	8,415,400.00	3,988,158.04+	47.39%+	7,889,733.00	8,086,500.00	8,288,200.00
11021002/21020102 Transport Allowance	4,547,928.14	1,569,934.96	1,902,800.00	1,902,800.00	332,865.04+	17.49%+	1,900,400.00	1,948,300.00	1,997,500.00
11021002/21020103 Meal Subsidy	787,365.00	470,400.00	824,700.00	824,700.00	354,300.00+	42.96%+	837,600.00	858,400.00	880,000.00
11021002/21020104 Utility Allowance	1,172,919.00	651,874.00	1,201,600.00	1,201,600.00	549,726.00+	45.75%+	1,196,322.00	1,225,700.00	1,256,900.00
11021002/21020105 Entertainment Allowance	779,980.74	249,574.00	785,100.00	785,100.00	535,526.00+	68.21%+	748,722.00	767,100.00	786,300.00
11021002/21020106 Leave Allowance			2,774,300.00	2,774,300.00	2,774,300.00+	100.00%+	2,673,223.00	2,739,500.00	2,807,900.00
11021002/21020107 Domestic Staff Allowance	2,254,909.20	623,934.96	140,177,600.00	140,177,600.00	139,553,665.04+	99.55%+	1,871,805.00	1,918,400.00	1,966,400.00
11021002/21020109 Call Duties Allowance	132,000.00								
11021002/21020111 Hazard Allowance	1,349,011.00	805,100.00	2,166,900.00	2,166,900.00	1,361,800.00+	62.85%+	1,823,000.00	1,869,100.00	1,915,900.00
11021002/21020114 Duty Allowance	1,431,131.00	941,000.00	2,757,500.00	2,757,500.00	1,816,500.00+	65.87%+	1,992,000.00	2,042,000.00	2,093,600.00
Sub Total: Personnel Cost	60,468,824.46	34,125,370.98	196,777,800.00	196,777,800.00	162,652,429.02+	82.66%+	57,086,150.00	58,511,500.00	59,974,800.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
1021002/22020101 Local Travel and Transport - Training	150,000.00	375,000.00	1,600,200.00	1,600,200.00	1,225,200.00+	76.57%+	2,000,000.00	2,050,400.00	2,102,000.00
11021002/22020102 Local Travel and Transport - Others	3,354,800.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
11021002/22020103 International Transport and Travels - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
11021002/22020201 Electricity Charges	7,433,470.39	1,340,400.00	3,500,600.00	3,500,600.00	2,160,200.00+	61.71%+	3,000,000.00	3,074,500.00	3,151,300.00
11021002/22020205 Water Rate			500,600.00	500,600.00	500,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
11021002/22020206 Sewerage Charges			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
11021002/22020301 Office Stationeries/Computer Consumables	1,034,440.00		500,600.00	500,600.00	500,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
11021002/22020304 Magazines & Periodicals			99,700.00	99,700.00	99,700.00+	100.00%+			
11021002/22020309 Uniforms & Other Clothing			50,400.00	50,400.00	50,400.00+	100.00%+	50,000.00	51,600.00	52,800.00
11021002/22020401 Maintenance of Motor Vehicle/Transport Equipment	10,722,200.00	1,779,600.00	4,200,400.00	4,200,400.00	2,420,800.00+	57.63%+	4,000,000.00	4,099,700.00	4,201,800.00
11021002/22020402 Maintenance of Office Furniture	209,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
11021002/22020403 Maintenance of Office Building Residential Qtrs	7,371,875.00	1,587,000.00	2,000,000.00	2,000,000.00	413,000.00+	20.65%+	2,000,000.00	2,050,400.00	2,102,000.00
11021002/22020404 Maintenance of Office/IT Equipments	15,000,000.00		1,200,400.00	1,200,400.00	1,200,400.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
11021002/22020405 Maintenance of Plants & Generators	1,702,600.00	538,000.00	3,500,600.00	3,500,600.00	2,962,600.00+	84.63%+	3,000,000.00	3,074,500.00	3,151,300.00
11021002/22020406 Other Maintenance Services			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
11021002/22020501 Local Training			600,200.00	600,200.00	600,200.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
11021002/22020605 Cleaning & Fumigation Services			500,600.00	500,600.00	500,600.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
11021002/22020801 Motor Vehicle Fuel Cost	5,152,365.00	766,100.00	4,000,000.00	4,000,000.00	3,233,900.00+	80.85%+	4,000,000.00	4,099,700.00	4,201,800.00
11021002/22020803 Plant/Generator Fuel Cost	9,349,720.00	551,900.00	4,000,000.00	4,000,000.00	3,448,100.00+	86.20%+	4,000,000.00	4,099,700.00	4,201,800.00
11021002/22020806 Cooking Gas/Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00	512,600.00	525,800.00
11021002/22021001 Refreshment & Meals	11,374,910.00	2,612,000.00	5,000,000.00	5,000,000.00	2,388,000.00+	47.76%+	4,000,000.00	4,099,700.00	4,201,800.00
11021002/22021003 Publicity and Advertisements			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00	512,600.00	525,800.00
11021002/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
11021002/22021006 Postages & courier Services	123,700.00		150,100.00	150,100.00	150,100.00+	100.00%+	100,000.00	102,100.00	104,500.00
11021002/22021007 Welfare Packages	8,314,119.61	1,500,000.00	8,500,600.00	8,500,600.00	7,000,600.00+	82.35%+	2,000,000.00	2,050,400.00	2,102,000.00
11021002/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
11021002/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,000.00	153,700.00	157,300.00
Sub-Total: Overhead	81,293,200.00	11,050,000.00	48,604,900.00	48,604,900.00	37,554,900.00+	77.27%+	43,050,000.00	44,127,500.00	45,229,500.00
Total Recurrent Expenditure	141,762,024.46	45,175,370.98	245,382,700.00	245,382,700.00	200,207,329.02+	81.59%+	100,136,150.00	102,639,000.00	105,204,300.00
11033001 - Abia State Agency For The Control of HIV/AIDS									
11033001/21010101 Basic Salary	3,845,994.00	3,008,451.00	4,623,000.00	4,623,000.00	1,614,549.00+	34.92%+	4,330,705.00	4,439,300.00	4,549,800.00
11033001/21010102 Overtime Payments	299,528.00	71,500.00	665,100.00	665,100.00	593,600.00+	89.25%+	622,884.00	638,600.00	654,200.00
11033001/21020101 Housing/Rent Allowance	868,035.00	686,961.00	1,081,600.00	1,081,600.00	394,639.00+	36.49%+	1,063,620.00	1,090,000.00	1,117,600.00
11033001/21020102 Transport Allowance	326,431.00	252,000.00	381,700.00	381,700.00	129,700.00+	33.98%+	338,400.00	346,900.00	355,300.00
11033001/21020103 Meal Subsidy	138,213.00	107,400.00	162,100.00	162,100.00	54,700.00+	33.74%+	145,200.00	148,900.00	152,500.00
11033001/21020104 Utility Allowance	71,306.00	56,100.00	84,000.00	84,000.00	27,900.00+	33.21%+	76,800.00	79,200.00	81,600.00
11033001/21020106 Leave Allowance		225,667.50	462,200.00	462,200.00	236,532.50+	51.18%+	433,070.00	444,200.00	455,000.00
Sub Total: Personnel Cost	5,549,507.00	4,408,079.50	7,459,700.00	7,459,700.00	3,051,620.50+	40.91%+	7,010,679.00	7,187,100.00	7,366,000.00
11033001/22020101 Local Travel and Transport - Training		2,200,400.00	2,200,400.00	2,200,400.00			2,000,000.00	2,050,400.00	2,102,000.00
11033001/22020102 Local Travel and Transport - Others	250,000.00	1,500,600.00	1,500,600.00	1,500,600.00			2,000,000.00	2,050,400.00	2,102,000.00
11033001/22020103 International Transport and Travels - Training		689,000.00	1,600,200.00	1,600,200.00	911,200.00+	56.94%+	4,000,000.00	4,099,700.00	4,201,800.00
11033001/22020301 Office Stationeries/Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	700,000.00	717,900.00	735,900.00
11033001/22020307 Drugs Medical Supplies (Test Kit Condom)							4,500,000.00	4,612,300.00	4,727,600.00
11033001/22020309 Uniforms & Other Clothing							3,000,000.00	3,074,500.00	3,151,300.00
11033001/22020310 Teaching aids/Instruction Materials							4,500,000.00	4,612,300.00	4,727,600.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11033001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
11033001/22020402 Maintenance of Office Furniture			99,700.00	99,700.00	99,700.00+	100.00%+	800,000.00	819,900.00	840,300.00
11033001/22020403 Maintenance of Office Building Residential Qtrs		100,000.00	300,100.00	300,100.00	200,100.00+	66.68%+	800,000.00	819,900.00	840,300.00
11033001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
11033001/22020406 Other Maintenance Services							800,000.00	819,900.00	840,300.00
11033001/22020501 Local Training		2,200,000.00	5,000,000.00	5,000,000.00	2,800,000.00+	56.00%+	5,500,000.00	5,637,500.00	5,778,000.00
11033001/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
11033001/22020803 Plant/Generator Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
11033001/22020901 Bank Charges (Other Than Interest)			99,700.00	99,700.00	99,700.00+	100.00%+	400,000.00	410,500.00	421,300.00
11033001/22021001 Refreshment & Meals							500,000.00	512,600.00	525,800.00
11033001/22021003 Publicity and Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
11033001/22021004 Medical Expenses			350,500.00	350,500.00	350,500.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
11033001/22021006 Postages & courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	100,000.00	102,100.00	104,500.00
11033001/22021007 Welfare Packages							1,000,000.00	1,025,200.00	1,050,400.00
11033001/22021009 Sporting Activities							100,000.00	102,100.00	104,500.00
11033001/22021014 Annual Budget Expenses & Administration	200,000.00		249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
11033001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	200,000.00	205,300.00	210,100.00
11033001/22021021 Special Days Celebration(World AIDS Day)	5,000,000.00	2,000,000.00	4,000,000.00	4,000,000.00	2,000,000.00+	50.00%+	5,000,000.00	5,124,900.00	5,253,300.00
Sub-Total: Overhead	5,450,000.00	8,690,000.00	18,002,500.00	18,002,500.00	9,312,500.00+	51.73%+	45,650,000.00	46,791,400.00	47,959,400.00
Total Recurrent Expenditure	10,999,507.00	13,098,079.50	25,462,200.00	25,462,200.00	12,364,120.50+	48.56%+	52,660,679.00	53,978,500.00	55,325,400.00
11035001 - Abia State Pension Board									
11035001/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	300,000.00	307,300.00	314,500.00
11035001/22020102 Local Travel and Transport - Others	200,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	400,000.00	410,500.00	421,300.00
11035001/22020201 Electricity Charges			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,100.00	104,500.00
11035001/22020301 Office Stationeries/Computer Consumables			99,700.00	99,700.00	99,700.00+	100.00%+	389,700.00	399,700.00	409,300.00
11035001/22020305 Printing of non Security Documents			99,700.00	99,700.00	99,700.00+	100.00%+	500,000.00	512,600.00	525,800.00
11035001/22020401 Maintenance of Motor Vehicle/Transport Equipment			150,100.00	150,100.00	150,100.00+	100.00%+	250,000.00	255,700.00	261,700.00
11035001/22020402 Maintenance of Office Furniture			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,100.00	104,500.00
11035001/22020403 Maintenance of Office Building Residential Qtrs			200,400.00	200,400.00	200,400.00+	100.00%+	500,000.00	512,600.00	525,800.00
11035001/22020405 Maintenance of Plants & Generators			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
11035001/22020801 Motor Vehicle Fuel Cost			99,700.00	99,700.00	99,700.00+	100.00%+	299,700.00	307,300.00	314,500.00
11035001/22020803 Plant/Generator Fuel Cost			99,700.00	99,700.00	99,700.00+	100.00%+	400,600.00	410,600.00	421,400.00
11035001/22021003 Publicity & Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	29,700.00	30,000.00	31,200.00
11035001/22021006 Postages & Courier Services							20,000.00	20,400.00	20,400.00
11035001/22021014 Annual Budget Expenses & Administration		150,000.00	150,100.00	150,100.00	100.00+	0.07%+	250,000.00	255,700.00	261,700.00
11035001/22021016 Servicom							20,000.00	20,400.00	20,400.00
11035001/22021019 Medical Expenses - International			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	100,000.00	102,100.00	104,500.00
Sub-Total: Overhead	200,000.00	150,000.00	3,849,200.00	3,849,200.00	3,699,200.00+	96.10%+	3,809,200.00	3,902,800.00	3,998,800.00
Total Recurrent Expenditure	200,000.00	150,000.00	3,849,200.00	3,849,200.00	3,699,200.00+	96.10%+	3,809,200.00	3,902,800.00	3,998,800.00
11037002 - Muslims Pilgrims Welfare Board									
11037002/22020103 International Transport and Travels - Training	25,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	42,025,200.00
11037002/22021007 Welfare Package							2,000,000.00	2,050,400.00	2,102,000.00
Sub-Total: Overhead	25,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	42,000,000.00	43,050,400.00	44,127,200.00
Total Recurrent Expenditure	25,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	42,000,000.00	43,050,400.00	44,127,200.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11037001 - Christian Pilgrims Welfare Board									
11037001/22020102 Local Travel and Transport - Others			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
11037001/22020103 International Transport and Travels - Training			70,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	110,000,000.00	112,750,300.00	115,569,000.00
11037001/22020104 International Transport and Travels - Others			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	14,000,000.00	14,350,500.00	14,709,400.00
11037001/22020301 Office Stationeries/Computer Consumables							750,000.00	768,300.00	787,500.00
11037001/22021007 Welfare Packages							5,000,000.00	5,124,900.00	5,253,300.00
11037001/22021014 Annual Budget Expenses & Administration							250,000.00	255,700.00	261,700.00
Sub-Total: Overhead			90,000,000.00	140,000,000.00	140,000,000.00+	100.00%+	135,000,000.00	138,374,600.00	141,834,200.00
Total Recurrent Expenditure			90,000,000.00	140,000,000.00	140,000,000.00+	100.00%+	135,000,000.00	138,374,600.00	141,834,200.00
11039001 - Abia State Physical Planning & Infrastructural De									
11039001/21010101 Basic Salary	50,458,100.00		50,940,000.00	50,940,000.00	50,940,000.00+	100.00%+	113,400,000.00	116,235,300.00	119,141,600.00
Sub Total: Personnel Cost	50,458,100.00		50,940,000.00	50,940,000.00	50,940,000.00+	100.00%+	113,400,000.00	116,235,300.00	119,141,600.00
11039001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,390,000.00	1,425,000.00	1,461,000.00
11039001/22020102 Local Travel and Transport - Others	1,650,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,390,000.00	1,425,000.00	1,461,000.00
11039001/22020201 Electricity Charges	200,000.00		200,400.00	200,400.00	200,400.00+	100.00%+	300,200.00	307,400.00	314,600.00
11039001/22020202 Telephone Charge	45,000.00		99,700.00	99,700.00	99,700.00+	100.00%+	120,500.00	123,600.00	127,200.00
11039001/22020203 Internet Access Charges							100,000.00	102,100.00	104,500.00
11039001/22020301 Office Stationeries/Computer Consumables	512,000.00		500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
11039001/22020305 Printing of non Security Documents	200,000.00		300,100.00	300,100.00	300,100.00+	100.00%+	500,000.00	512,600.00	525,800.00
11039001/22020401 Maintenance of Motor Vehicle/Transport Equipment	896,000.00		699,900.00	699,900.00	699,900.00+	100.00%+	1,375,000.00	1,409,400.00	1,444,300.00
11039001/22020402 Maintenance of Office Furniture			399,800.00	399,800.00	399,800.00+	100.00%+	575,000.00	589,400.00	603,800.00
11039001/22020403 Maintenance of Office Building Residential Qtrs	1,637,000.00	400,000.00	500,600.00	500,600.00	100,600.00+	20.10%+	3,500,000.00	3,587,100.00	3,677,100.00
11039001/22020405 Maintenance of Plants & Generators	481,500.00		699,900.00	699,900.00	699,900.00+	100.00%+	1,200,000.00	1,230,500.00	1,261,700.00
11039001/22020406 Other Maintenance Services	591,500.00		399,800.00	399,800.00	399,800.00+	100.00%+	575,000.00	589,400.00	603,800.00
11039001/22020408 Maintenance of Office Building Residential Qtrs		1,672,600.00	5,000,000.00	5,000,000.00	3,327,400.00+	66.55%+			
11039001/22020501 Local Training	250,000.00		300,100.00	300,100.00	300,100.00+	100.00%+	500,000.00	512,600.00	525,800.00
11039001/22020601 Security Services	4,555,000.00		12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
11039001/22020605 Cleaning & Fumigation Services	300,000.00		500,600.00	500,600.00	500,600.00+	100.00%+	1,200,000.00	1,230,500.00	1,261,700.00
11039001/22020703 Legal Services	2,530,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00	4,099,700.00	4,201,800.00
11039001/22020801 Motor Vehicle Fuel Cost	1,001,478.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
11039001/22020803 Plant/Generator Fuel Cost	1,996,000.00		600,200.00	600,200.00	600,200.00+	100.00%+	1,350,000.00	1,384,100.00	1,418,900.00
11039001/22020901 Bank Charges (Other Than Interest)	99,811.26								
11039001/22021001 Refreshment & Meals			200,400.00	200,400.00	200,400.00+	100.00%+	220,000.00	225,700.00	231,700.00
11039001/22021002 Honorarium & Sitting Allowance	8,380,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
11039001/22021003 Publicity and Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	120,000.00	122,500.00	126,100.00
11039001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
11039001/22021006 Postage and Courier Services	50,000.00		99,700.00	99,700.00	99,700.00+	100.00%+	120,000.00	122,500.00	126,100.00
11039001/22021007 Welfare Packages	420,000.00		600,200.00	600,200.00	600,200.00+	100.00%+	1,350,000.00	1,384,100.00	1,418,900.00
11039001/22021014 Annual Budget Expenses And Administration	200,000.00		249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
Sub-Total: Overhead	25,995,289.26	2,072,600.00	31,751,500.00	31,751,500.00	29,678,900.00+	93.47%+	34,935,800.00	35,809,400.00	36,705,000.00
Total Recurrent Expenditure	76,453,389.26	2,072,600.00	82,691,500.00	82,691,500.00	80,618,900.00+	97.49%+	148,335,800.00	152,044,700.00	155,846,600.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101001 - Abia State Oil Prod. Areas Dev Comm (ASOPADEC)									
11101001/21010101 Basic Salary	792,688,309.87	468,305,661.02	325,645,800.00	325,645,800.00	142,659,861.02-	43.81%-	230,795,833.00	236,565,500.00	242,479,100.00
11101001/21010102 Overtime Payment	5,096,000.00		2,996,400.00	2,996,400.00	2,996,400.00+	100.00%+	602,488.00	617,100.00	632,700.00
11101001/21010103 Consolidated Revenue Fund Charges - Salaries	58,611,670.00	37,785,390.00	49,000,000.00	49,000,000.00	11,214,610.00+	22.89%+	49,000,000.00	50,224,500.00	51,480,200.00
11101001/21020101 Housing/Rent Allowance	30,365,500.00	1,930,217.00	7,445,400.00	7,445,400.00	5,515,183.00+	74.08%+	59,046,892.00	60,523,400.00	62,036,000.00
11101001/21020102 Transport Allowance	12,700,000.00	8,302,380.00	8,300,100.00	8,300,100.00	2,280.00-	0.03%-	17,372,800.00	17,806,800.00	18,252,200.00
11101001/21020103 Meal Subsidy	5,652,556.00	2,045,700.00	2,300,100.00	2,300,100.00	254,400.00+	11.06%+	7,488,000.00	7,674,700.00	7,866,800.00
11101001/21020104 Utility Allowance	2,751,800.00	592,000.00	1,558,300.00	1,558,300.00	966,300.00+	62.01%+	4,028,400.00	4,129,600.00	4,232,800.00
11101001/21020105 Entertainment Allowance	2,562,000.00	1,083,281.15	1,261,700.00	1,261,700.00	178,418.85+	14.14%+			
11101001/21020106 Leave Allowance	4,969,800.00		6,841,500.00	6,841,500.00	6,841,500.00+	100.00%+	23,906,787.00	24,504,200.00	25,116,500.00
11101001/21020107 Domestic Staff Allowance	2,880,000.00	1,715,200.00	1,285,700.00	1,285,700.00	429,500.00-	33.41%-			
11101001/21020114 Duty Allowance	3,350,000.00	2,495,000.00	3,570,200.00	3,570,200.00	1,075,200.00+	30.12%+	17,964,000.00	18,413,000.00	18,872,800.00
Sub Total: Personnel Cost	921,627,635.87	524,254,829.17	410,205,200.00	410,205,200.00	114,049,629.17-	27.80%-	410,205,200.00	420,458,800.00	430,969,100.00
11101001/22020101 Local Travel and Transport - Training	10,290,754.66	4,870,200.00	5,000,000.00	5,000,000.00	129,800.00+	2.60%+	5,125,006.00	5,253,300.00	5,384,200.00
11101001/22020102 Local Travel and Transport - Others	8,680,000.00	3,997,000.00	4,000,000.00	4,000,000.00	3,000.00+	0.08%+	4,100,000.00	4,202,800.00	4,308,400.00
11101001/22020103 International Transport and Travels - Training	11,840,000.00	4,790,850.00	5,000,000.00	5,000,000.00	209,150.00+	4.18%+	5,125,006.00	5,253,300.00	5,384,200.00
11101001/22020201 Electricity Charges	3,365,688.60	1,000,000.00	1,500,600.00	1,500,600.00	500,600.00+	33.36%+	1,538,115.00	1,576,300.00	1,615,900.00
11101001/22020301 Office Stationeries/Computer Consumables	3,860,000.00	250,000.00	2,000,000.00	2,000,000.00	1,750,000.00+	87.50%+	2,050,000.00	2,100,900.00	2,153,700.00
11101001/22020309 Uniforms & Other Clothing	600,000.00	150,000.00	399,800.00	399,800.00	249,800.00+	62.48%+	409,801.00	420,200.00	431,000.00
11101001/22020401 Maintenance of Motor Vehicle/Transport Equipment	8,500,000.00	3,912,000.00	4,000,000.00	4,000,000.00	88,000.00+	2.20%+	4,100,000.00	4,202,800.00	4,308,400.00
11101001/22020402 Maintenance of Office Furniture	5,938,000.00	2,935,000.00	3,000,000.00	3,000,000.00	65,000.00+	2.17%+	3,075,006.00	3,152,400.00	3,231,600.00
11101001/22020403 Maintenance of Office Building Residential Qtrs	10,520,000.00	3,965,500.00	4,000,000.00	4,000,000.00	34,500.00+	0.86%+	4,100,000.00	4,202,800.00	4,308,400.00
11101001/22020404 Maintenance of Office / IT Equipments	6,050,000.00	285,000.00	3,000,000.00	3,000,000.00	2,715,000.00+	90.50%+	3,075,006.00	3,152,400.00	3,231,600.00
11101001/22020405 Maintenance of Plants & Generators	6,910,000.00	3,445,500.00	3,500,600.00	3,500,600.00	55,100.00+	1.57%+	3,635,674.00	3,726,300.00	3,819,900.00
11101001/22020406 Other Maintenance Services	998,590.00	50,000.00	500,600.00	500,600.00	450,600.00+	90.01%+	513,121.00	525,800.00	539,000.00
11101001/22020501 Local Training		200,000.00			200,000.00-				
11101001/22020605 Cleaning &Fumigation Services	4,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,000.00	2,100,900.00	2,153,700.00
11101001/22020701 Financial Consulting	5,700,000.00	155,000.00	3,000,000.00	3,000,000.00	2,845,000.00+	94.83%+	3,075,006.00	3,152,400.00	3,231,600.00
11101001/22020801 Motor Vehicle Fuel Cost	8,043,000.00	3,954,000.00	4,000,000.00	4,000,000.00	46,000.00+	1.15%+	4,100,000.00	4,202,800.00	4,308,400.00
11101001/22020803 Plant/Generator Fuel Cost	10,013,422.20	1,775,000.00	5,000,000.00	5,000,000.00	3,225,000.00+	64.50%+	5,120,506.00	5,248,500.00	5,379,400.00
11101001/22020901 Bank Charges (Other Than Interest)	10,567,435.91	6,634,053.88	6,000,000.00	6,000,000.00	634,053.88-	10.57%-	6,150,000.00	6,303,700.00	6,461,000.00
11101001/22020902 Insurance Premium	1,436,244.46		600,200.00	600,200.00	600,200.00+	100.00%+	615,205.00	630,300.00	645,900.00
11101001/22021001 Refreshment & Meals	5,610,000.00	3,020,000.00	3,000,000.00	3,000,000.00	20,000.00-	0.67%-	3,075,006.00	3,152,400.00	3,231,600.00
11101001/22021002 Honorarium & Sitting Allowance	11,990,000.00	4,994,090.00	5,000,000.00	5,000,000.00	5,910.00+	0.12%+	5,125,006.00	5,253,300.00	5,384,200.00
11101001/22021003 Publicity and Advertisements	280,000.00	193,358.13	200,400.00	200,400.00	7,041.87+	3.51%+	2,250,000.00	2,306,100.00	2,363,700.00
11101001/22021004 Medical Expenses	8,350,000.00	3,990,000.00	4,000,000.00	4,000,000.00	10,000.00+	0.25%+	4,100,000.00	4,202,800.00	4,308,400.00
11101001/22021006 Postages & courier Services	620,000.00	305,400.00	200,400.00	200,400.00	105,000.00-	52.40%-	205,416.00	210,100.00	214,900.00
11101001/22021007 Welfare Packages	37,829,000.00	8,850,000.00	8,000,000.00	8,000,000.00	850,000.00-	10.63%-	11,600,000.00	11,889,600.00	12,187,300.00
11101001/22021014 Annual Budget Expenses & Administration	400,000.00	225,000.00	249,700.00	249,700.00	24,700.00+	9.89%+	250,000.00	255,700.00	261,700.00
11101001/22021016 Servicom	300,000.00	140,000.00	150,100.00	150,100.00	10,100.00+	6.73%+	153,858.00	157,300.00	160,900.00
11101001/22021021 Special Day Celebrations			699,900.00	699,900.00	699,900.00+	100.00%+	717,403.00	735,800.00	753,800.00
Sub-Total: Overhead	182,692,135.83	64,086,952.01	78,002,300.00	78,002,300.00	13,915,347.99+	17.84%+	85,434,141.00	87,571,000.00	89,762,800.00
Total Recurrent Expenditure	1,104,319,771.70	588,341,781.18	488,207,500.00	488,207,500.00	100,134,281.18-	20.51%-	495,639,341.00	508,029,800.00	520,731,900.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101002 - Abia State Market Agency & Quality Mgt Agency									
11101002/21010101 Basic Salary			10,851,100.00	10,851,100.00	10,851,100.00+	100.00%+	30,851,100.00	31,621,900.00	32,413,000.00
Sub Total: Personnel Cost			10,851,100.00	10,851,100.00	10,851,100.00+	100.00%+	30,851,100.00	31,621,900.00	32,413,000.00
11101002/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
11101002/22020102 Local Travel and Transport - Others	1,450,000.00		1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	15,000,600.00	15,375,700.00	15,759,900.00
11101002/22020201 Electricity Charges			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
11101002/22020203 Internet Access Charges			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
11101002/22020301 Office Stationeries/Computer Consumables			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
11101002/22020305 Printing and Non Security Documents			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
11101002/22020401 Maintenance of Motor Vehicle/Transport Equipment			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
11101002/22020405 Maintenance of Plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
11101002/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
11101002/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
11101002/22021003 Publicity and Advertisements			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
11101002/22021004 Medical Expenses			99,600.00	99,600.00	99,600.00+	100.00%+	99,600.00	102,000.00	104,400.00
11101002/22021006 Postages & courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,600.00	52,800.00
11101002/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
11101002/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,700.00	261,700.00
Sub-Total: Overhead	1,450,000.00		6,704,600.00	6,704,600.00	6,704,600.00+	100.00%+	31,903,300.00	32,696,600.00	33,512,800.00
Total Recurrent Expenditure	1,450,000.00		17,555,700.00	17,555,700.00	17,555,700.00+	100.00%+	62,754,400.00	64,318,500.00	65,925,800.00
11101003 - Abia State Rural Infrastructural Dev Initiative									
11101003/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+			
11101003/22020102 Local Travel and Transport - Others			500,600.00	500,600.00	500,600.00+	100.00%+			
11101003/22020201 Electricity Charges			99,600.00	99,600.00	99,600.00+	100.00%+			
11101003/22020301 Office Stationeries/Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+			
11101003/22020305 Printing and Non Security Documents			500,600.00	500,600.00	500,600.00+	100.00%+			
11101003/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+			
11101003/22020402 Maintenance of Office Furniture			300,100.00	300,100.00	300,100.00+	100.00%+			
11101003/22020404 Maintenance of Office / IT Equipments			399,800.00	399,800.00	399,800.00+	100.00%+			
11101003/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+			
11101003/22020406 Other Maintenance Services			399,800.00	399,800.00	399,800.00+	100.00%+			
11101003/22020605 Cleaning &Fumigation Services			200,500.00	200,500.00	200,500.00+	100.00%+			
11101003/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+			
11101003/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+			
11101003/22021001 Refreshment & Meals			500,600.00	500,600.00	500,600.00+	100.00%+			
11101003/22021003 Publicity and Advertisements			200,500.00	200,500.00	200,500.00+	100.00%+			
11101003/22021004 Medical Expenses			699,900.00	699,900.00	699,900.00+	100.00%+			
11101003/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+			
11101003/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+			
11101003/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+			
11101003/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+			
Sub-Total: Overhead			8,006,100.00	8,006,100.00	8,006,100.00+	100.00%+			
Total Recurrent Expenditure			8,006,100.00	8,006,100.00	8,006,100.00+	100.00%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101004 - Abia State Signage & Advertisement Agency									
11101004/21010101 Basic Salary	16,329,839.36		10,075,600.00	10,075,600.00	10,075,600.00+	100.00%+	9,177,816.00	9,407,000.00	9,642,300.00
11101004/21020101 Housing/Rent Allowance		3,965,403.31	3,259,300.00	3,259,300.00	706,103.31-	21.66%-	2,689,404.00	2,756,300.00	2,824,800.00
11101004/21020102 Transport Allowance		4,095,030.76	102,000.00	102,000.00	3,993,030.76-	3,914.74%-	1,058,400.00	1,085,200.00	1,112,800.00
11101004/21020103 Meal Subsidy		916,568.88	471,800.00	471,800.00	444,768.88-	94.27%-	439,200.00	450,200.00	461,000.00
11101004/21020104 Utility Allowance		1,351,568.88	248,500.00	248,500.00	1,103,068.88-	443.89%-	240,000.00	246,100.00	252,100.00
11101004/21020105 Entertainment Allowance		1,098,228.04			1,098,228.04-				
11101004/21020106 Leave Allowance							810,441.00	830,700.00	851,100.00
11101004/21020107 Domestic Staff Allowance		2,510,510.78			2,510,510.78-				
11101004/21020111 Hazard Allowance		2,227,636.98			2,227,636.98-		1,914,811.00	1,962,800.00	2,012,000.00
Sub Total: Personnel Cost	16,329,839.36	16,164,947.63	14,157,200.00	14,157,200.00	2,007,747.63-	14.18%-	16,330,072.00	16,738,300.00	17,156,100.00
11101004/22020101 Local Travel and Transport - Training		665,300.00	1,000,000.00	1,000,000.00	334,700.00+	33.47%+	500,000.00	512,600.00	525,800.00
11101004/22020102 Local Travel and Transport - Others		4,077,100.00	1,000,000.00	1,000,000.00	3,077,100.00-	307.71%-	2,000,000.00	2,050,400.00	2,102,000.00
11101004/22020201 Electricity Charges		58,500.00	99,700.00	99,700.00	41,200.00+	41.32%+	1,000,000.00	1,025,200.00	1,050,400.00
11101004/22020203 Internet Access Charges		316,250.00			316,250.00-				
11101004/22020301 Office Stationeries/Computer Consumables		1,555,325.00	600,200.00	600,200.00	955,125.00-	159.13%-	600,000.00	614,700.00	630,300.00
11101004/22020305 Printing and Non Security Documents		2,463,800.00	200,400.00	200,400.00	2,263,400.00-	1,129.44%-			
11101004/22020309 Uniforms & Other Clothing		236,000.00	150,100.00	150,100.00	85,900.00-	57.23%-			
11101004/22020401 Maintenance of Motor Vehicle/Transport Equipment		3,080,200.00	600,200.00	600,200.00	2,480,000.00-	413.20%-			
11101004/22020402 Maintenance of Office Furniture		938,200.00	99,700.00	99,700.00	838,500.00-	841.02%-			
11101004/22020404 Maintenance of Office / IT Equipments		1,918,100.00	99,700.00	99,700.00	1,818,400.00-	1,823.87%-			
11101004/22020405 Maintenance of Plants & Generators		1,215,100.00	300,100.00	300,100.00	915,000.00-	304.90%-	200,000.00	205,300.00	210,100.00
11101004/22020501 Local Training		200,000.00	200,400.00	200,400.00	400.00+	0.20%+			
11010001/22020701 Financial Consulting		25,000.00			25,000.00-		400,000.00	410,500.00	421,300.00
11101004/22020801 Motor Vehicle Fuel Cost		3,142,800.00	300,100.00	300,100.00	2,842,700.00-	947.25%-	1,350,000.00	1,384,100.00	1,418,900.00
11101004/22020803 Plant/Generator Fuel Cost		2,014,800.04	399,800.00	399,800.00	1,615,000.04-	403.95%-	400,000.00	410,500.00	421,300.00
11101004/22020901 Bank Charges (Other Than Interest)		34,420.15	150,100.00	150,100.00	115,679.85+	77.07%+	150,000.00	153,700.00	157,300.00
11101004/22021001 Refreshment & Meals		1,131,025.00	200,400.00	200,400.00	930,625.00-	464.38%-	200,000.00	205,300.00	210,100.00
11101004/22021004 Medical Expenses		405,000.00	200,400.00	200,400.00	204,600.00-	102.10%-	150,000.00	153,700.00	157,300.00
11101004/22021006 Postages & courier Services		235,000.00	50,400.00	50,400.00	184,600.00-	366.27%-			
11101004/22021007 Welfare Packages		912,500.00	500,600.00	500,600.00	411,900.00-	82.28%-			
11101004/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+			
11101004/22021014 Annual Budget Expenses & Administration		249,700.00	249,700.00	249,700.00			250,000.00	255,700.00	261,700.00
11101004/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+			
Sub-Total: Overhead		24,874,120.19	6,852,200.00	6,852,200.00	18,021,920.19-	263.01%-	7,200,000.00	7,381,700.00	7,566,500.00
Total Recurrent Expenditure	16,329,839.36	41,039,067.82	21,009,400.00	21,009,400.00	20,029,667.82-	95.34%-	23,530,072.00	24,120,000.00	24,722,600.00
11101005 - Public Partnership & Investment Promotion									
11100105/21010101 Basic Salary			12,480,200.00	12,480,200.00	12,480,200.00+	100.00%+	12,480,000.00	12,792,300.00	13,111,700.00
Sub Total: Personnel Cost			12,480,200.00	12,480,200.00	12,480,200.00+	100.00%+	12,480,000.00	12,792,300.00	13,111,700.00
11100105/22020101 Local Travel and Transport - Training	2,500,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,099,700.00	4,201,800.00
11100105/22020102 Local Travel and Transport - Others		540,000.00	1,000,000.00	1,000,000.00	460,000.00+	46.00%+	1,000,000.00	1,025,200.00	1,050,400.00
11100105/22020103 International Transport and Travels - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
11100105/22020301 Office Stationeries/Computer Consumables		1,045,000.00	2,000,000.00	2,000,000.00	955,000.00+	47.75%+	1,999,700.00	2,049,300.00	2,100,900.00
11100105/22020305 Printing of Non Security Documents			247,300.00	247,300.00	247,300.00+	100.00%+	247,600.00	253,300.00	259,300.00
11100105/22020306 Printing of Security Documents			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11100105/22020401 Maintenance of Motor Vehicle/Transport Equipment		699,000.00	699,900.00	699,900.00	900.00+	0.13%+	699,900.00	717,800.00	735,800.00
11100105/22020402 Maintenance of Office Furniture		300,000.00	300,100.00	300,100.00	100.00+	0.03%+	300,100.00	307,400.00	314,600.00
11100105/22020405 Maintenance of Plants & Generators			200,500.00	200,500.00	200,500.00+	100.00%+	200,400.00	205,300.00	210,100.00
11100105/22020406 Other Maintenance Services			200,500.00	200,500.00	200,500.00+	100.00%+	200,400.00	205,300.00	210,100.00
11101005/22020701 Consultancy Services							5,000,000.00	5,124,900.00	5,253,300.00
11100105/22020703 Legal Services							2,000,000.00	2,050,400.00	2,102,000.00
11100105/22020801 Motor Vehicle Fuel Cost			350,500.00	350,500.00	350,500.00+	100.00%+	350,500.00	359,000.00	367,500.00
11100105/22020803 Plant/Generator Fuel Cost			350,500.00	350,500.00	350,500.00+	100.00%+	350,500.00	359,000.00	367,500.00
11100105/22021002 Honorarium for Investor Ambassadors							5,000,000.00	5,124,900.00	5,253,300.00
11100105/22021003 Publicity & Advertisements			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
11100105/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
11100105/22021006 Postages & Courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	100,000.00	102,100.00	104,500.00
11100105/22021007 Welfare Package			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
11100105/22021014 Annual Budget Expenses & Administration	200,000.00	249,000.00	249,700.00	249,700.00	700.00+	0.28%+	250,000.00	255,700.00	261,700.00
11100105/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead	2,700,000.00	2,833,000.00	15,799,600.00	15,799,600.00	12,966,600.00+	82.07%+	28,800,000.00	29,516,800.00	30,251,500.00
Total Recurrent Expenditure	2,700,000.00	2,833,000.00	28,279,800.00	28,279,800.00	25,446,800.00+	89.98%+	41,280,000.00	42,309,100.00	43,363,200.00
11010001 - Bureau of Public Procurement Due Process Office									
11010001/21010101 Basic Salary			13,699,900.00	13,699,900.00	13,699,900.00+	100.00%+	26,916,696.00	27,589,400.00	28,279,600.00
Sub Total: Personnel Cost			13,699,900.00	13,699,900.00	13,699,900.00+	100.00%+	26,916,696.00	27,589,400.00	28,279,600.00
11010001/22020101 Local Travel and Transport - Training		2,000,000.00	4,200,500.00	4,200,500.00	2,200,500.00+	52.39%+	5,000,000.00	5,124,900.00	5,253,300.00
11010001/22020102 Local Travel and Transport - Others							4,099,700.00	4,099,700.00	4,201,800.00
11010001/22020202 Telephone Charges							1,200,000.00	1,230,500.00	1,261,700.00
11010001/22020203 Internet Access Charges							3,000,000.00	3,074,500.00	3,151,300.00
11010001/22020301 Office Stationeries/Computer Consumables		1,768,000.00	3,099,600.00	3,099,600.00	1,331,600.00+	42.96%+	6,000,000.00	6,150,100.00	6,303,800.00
11010001/22020302 Books							1,000,000.00	1,025,200.00	1,050,400.00
11010001/22020401 Maintenance of Motor Vehicle/Transport Equipment		980,000.00	2,200,500.00	2,200,500.00	1,220,500.00+	55.46%+	5,000,000.00	5,124,900.00	5,253,300.00
11010001/22020402 Maintenance of Office Furniture		120,000.00	120,000.00	120,000.00			6,000,000.00	6,150,100.00	6,303,800.00
11010001/22020403 Maintenance of Office Building Residential Qtrs							10,000,000.00	10,249,700.00	10,505,400.00
11010001/22020404 Maintenance of office IT Equipment							3,000,000.00	3,074,500.00	3,151,300.00
11010001/22020405 Maintenance of Plants & Generators							2,000,000.00	2,050,400.00	2,102,000.00
11010001/22020501 Local Training							3,000,000.00	3,074,500.00	3,151,300.00
11010001/22020605 Cleaning &Fumigation Services							2,000,000.00	2,050,400.00	2,102,000.00
11010001/22021001 Refreshment & Meals							1,500,000.00	1,537,800.00	1,576,200.00
11010001/22021003 Publicity Advert & Briefing		350,000.00	350,500.00	350,500.00	500.00+	0.14%+	3,000,000.00	3,074,500.00	3,151,300.00
11010001/22021004 Medical Expenses			600,200.00	600,200.00	600,200.00+	100.00%+	800,000.00	819,900.00	840,300.00
11010001/22021006 Postages & Courier Services							200,000.00	205,300.00	210,100.00
11010001/22021014 Annual Budget Expenses and Administration		249,700.00	249,700.00	249,700.00			350,000.00	358,900.00	367,400.00
Sub-Total: Overhead		5,467,700.00	10,821,000.00	10,821,000.00	5,353,300.00+	49.47%+	57,050,000.00	58,475,800.00	59,936,700.00
Total Recurrent Expenditure		5,467,700.00	24,520,900.00	24,520,900.00	19,053,200.00+	77.70%+	83,966,696.00	86,065,200.00	88,216,300.00
11040001 - Abia State Diaspora Commission									
11040001/21010101 Basic Salary			22,248,500.00	22,248,500.00	22,248,500.00+	100.00%+	22,248,500.00	22,804,400.00	23,374,600.00
11040001/21010102 Overtime Payments			1,320,500.00	1,320,500.00	1,320,500.00+	100.00%+	1,320,500.00	1,353,000.00	1,386,600.00
11040001/21010103 Consolidated Revenue Fund			126,000,000.00	26,000,000.00	26,000,000.00+	100.00%+	26,000,000.00	26,649,500.00	27,315,800.00
11040001/21020101 Housing/Rent Allowance			7,110,400.00	7,110,400.00	7,110,400.00+	100.00%+	7,110,400.00	7,288,100.00	7,470,600.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11040001/21020102 Transport Allowance			244,800.00	244,800.00	244,800.00+	100.00%+	244,800.00	250,900.00	256,900.00
11040001/21020103 Meal Subsidy			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
11040001/21020104 Utility Allowance			743,100.00	743,100.00	743,100.00+	100.00%+	743,100.00	761,200.00	780,400.00
11040001/21020105 Entertainment Allowance			482,600.00	482,600.00	482,600.00+	100.00%+	482,600.00	494,600.00	506,600.00
11040001/21020106 Leave Allowance			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	614,700.00	630,300.00
11040001/21020107 Domestic Staff Allowance			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,537,800.00	1,576,200.00
Sub Total: Personnel Cost			160,751,300.00	60,751,300.00	60,751,300.00+	100.00%+	60,751,300.00	62,266,800.00	63,823,800.00
11040001/22020101 Local Traveling and Transport -Training			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,537,800.00	1,576,200.00
11040001/22020102 Local Traveling and Transport -Others			699,900.00	699,900.00	699,900.00+	100.00%+	699,900.00	717,800.00	735,800.00
11040001/22020103 International Transport and Travels - Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
11040001/22020104 International Transport and Travels - Others	1,500,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
11040001/22020202 Telephone Charge			69,700.00	69,700.00	69,700.00+	100.00%+	69,700.00	72,000.00	74,400.00
11040001/22020301 Office Stationeries/Computer Consumables			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,300.00	210,100.00
11040001/22020401 Maintenance of Motor Vehicle/Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00
11040001/22020402 Maintenance of Office Furniture			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
11040001/22020403 Maintenance of Office Building Residential Qtrs			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00
11040001/22020404 Maintenance of Office/IT Equipments			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
11040001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
11040001/22020406 Other Maintenance Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,100.00	104,500.00
11040001/22020501 Local Training			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
11040001/22020703 Legal Services			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
11040001/22020801 Motor Vehicle Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
11040001/22020803 Plant/Generator Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,300.00	210,100.00
11040001/22021001 Refreshment & Meals			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,100.00	104,500.00
11040001/22021003 Publicity and Advertisement			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,100.00	104,500.00
11040001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
11040001/22021006 Postages & Courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,100.00	104,500.00
11040001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
11040001/22021014 Annual Budget Expenses And Administration			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead	1,500,000.00		10,821,300.00	10,821,300.00	10,821,300.00+	100.00%+	10,821,300.00	11,089,500.00	11,365,500.00
Total Recurrent Expenditure	1,500,000.00		171,572,600.00	71,572,600.00	71,572,600.00+	100.00%+	71,572,600.00	73,356,300.00	75,189,300.00
12003001 - Abia State House of Assembly									
12003001/21010101 Basic Salary	649,340,151.56	548,650,032.07	778,307,300.00	778,307,300.00	229,657,267.93+	29.51%+	731,191,981.00	738,685,500.00	757,152,500.00
12003001/21010102 Overtime Payment	6,520,592.10	10,508,036.97	66,710,700.00	66,710,700.00	56,202,663.03+	84.25%+	40,907,072.00	41,929,200.00	42,977,200.00
12003001/21010103 Consolidated Revenue Fund Charges - Salaries	15,024,590.50	5,370,412.79	20,866,700.00	20,866,700.00	15,496,287.21+	74.26%+	176,717,940.00	181,135,700.00	185,663,900.00
12003001/21020101 Housing/Rent Allowance	46,378,909.83	47,252,521.97	25,904,000.00	25,904,000.00	21,348,521.97-	82.41%-			
12003001/21020102 Transport Allowance	10,979,683.83	11,176,743.09	1,554,700.00	1,554,700.00	9,622,043.09-	618.90%-			
12003001/21020103 Meal Subsidy	4,532,273.00	4,740,000.00	1,549,800.00	1,549,800.00	3,190,200.00-	205.85%-			
12003001/21010104 Utility Allowance	2,846,999.75	2,822,580.50	6,651,800.00	6,651,800.00	3,829,219.50+	57.57%+			
12003001/21010105 Entertainment Allowance	897,580.75	756,877.25	13,238,900.00	13,238,900.00	12,482,022.75+	94.28%+			
12003001/21010106 Leave Allowance	2,755,056.90	24,055,870.60	71,935,100.00	71,935,100.00	47,879,229.40+	66.56%+	72,209,270.00	74,014,400.00	75,864,400.00
12003001/21020107 Domestic Staff Allowance	13,441,974.84	13,485,995.09	25,332,600.00	25,332,600.00	11,846,604.91+	46.76%+			
12003001/21020108 Shift Allowance			52,030,000.00	52,030,000.00	52,030,000.00+	100.00%+			
12003001/21020111 Hazard Allowance	215,075.00	90,000.00	360,100.00	360,100.00	270,100.00+	75.01%+			
12003001/21020114 Duty Allowance		172,032.25	374,500.00	374,500.00	202,467.75+	54.06%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
12003001/21020135 Robe & Outfit Allowances	12,850,569.00	4,392,126.00	6,900,300.00	6,900,300.00	2,508,174.00+	36.35%+			
Sub Total: Personnel Cost	765,783,457.06	673,473,228.58	1,071,716,500.00	1,071,716,500.00	398,243,271.42+	37.16%+	1,021,026,263.00	1,035,764,800.00	1,061,658,000.00
12003001/22020101 Local Travel and Transport - Training (Members & Staf		2,282,231.64	60,000,000.00	60,000,000.00	57,717,768.36+	96.20%+	65,000,000.00	66,625,400.00	68,290,500.00
12003001/22020102 Local Travel and Transport - Others (Members & Staff)		550,936.96	45,000,000.00	45,000,000.00	44,449,063.04+	98.78%+	60,000,000.00	61,500,600.00	63,038,400.00
12003001/22020103 International Transport & Travels - Training (Members		19,000,000.00	100,000,000.00	100,000,000.00	81,000,000.00+	81.00%+	110,000,000.00	112,750,300.00	115,569,000.00
12003001/22020104 International Transport and Travels - Others			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	70,000,000.00	71,750,300.00	73,543,800.00
12003001/22020201 Electricity Charges			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
12003001/22020202 Telephone Charge			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,200,000.00	1,230,500.00	1,261,700.00
12003001/22020206 Sewerage Charges			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,300,000.00	1,332,500.00	1,366,100.00
12003001/22020208 Software Charges Licensed Renewal			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
12003001/22020301 Office Stationeries/Computer Consumables			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	24,000,000.00	24,600,200.00	25,214,900.00
12003001/22020302 Books			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,250,000.00	6,405,800.00	6,565,500.00
12003001/22020303 Newspapers			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
12003001/22020304 Magazines & Periodicals			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,300,000.00	1,332,500.00	1,366,100.00
12003001/22020305 Printing of non Security Documents			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	10,500,600.00	10,763,500.00	11,032,400.00
12003001/22020306 Printing of Security Document			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,100,000.00	2,152,500.00	2,206,500.00
12003001/22020307 Drugs and Medical Supplies			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
12003001/22020309 Uniforms & Other Clothing			99,700.00	99,700.00	99,700.00+	100.00%+	150,000.00	153,700.00	157,300.00
12003001/22020311 Food Stuff/Catering Materials Supplies			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	10,700,000.00	10,967,600.00	11,241,400.00
12003001/22020401 Maintenance of Motor Vehicle/Transport Equipment			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
12003001/22020402 Maintenance of Office Furniture		500,600.00	500,600.00	500,600.00	500,600.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
12003001/22020403 Maintenance of Office Building Residential Qtrs			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	26,266,400.00
12003001/22020404 Maintenance of Office/IT Equipments			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	3,600,000.00	3,690,300.00	3,782,700.00
12003001/22020405 Maintenance of Plants & Generators			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
12003001/22020406 Other Maintenance Services			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,500,000.00	3,587,100.00	3,677,100.00
12003001/22020411 Maintenance of Communication Equipments	1,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
12003001/22020501 Local Training	3,600,000.00	1,000,000.00	5,000,000.00	5,000,000.00	4,000,000.00+	80.00%+	6,000,000.00	6,150,100.00	6,303,800.00
12003001/22020502 International Training			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
12003001/22020601 Security Services			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,500,000.00	7,687,800.00	7,879,900.00
12003001/22020604 Security Vote (Including Operations)	250,000,000.00	260,000,000.00	300,000,000.00	300,000,000.00	40,000,000.00+	13.33%+	143,250,000.00	3,279,700.00	3,361,400.00
12003001/22020605 Cleaning & Fumigation Services			200,400.00	200,400.00	200,400.00+	100.00%+	500,000.00	512,600.00	525,800.00
12003001/22020702 Information Technology Consulting	1,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,500,000.00	5,637,500.00	5,778,000.00
12003001/22020703 Legal Services			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
12003001/22020801 Motor Vehicle Fuel Cost			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
12003001/22020802 Other Transport Equipment Fuel Cost			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	8,000,000.00	8,200,400.00	8,405,700.00
12003001/22020803 Plant/Generator Fuel Cost			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	31,518,600.00
12003001/22020901 Bank Charges (Other than Interest)			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,200,000.00	1,230,500.00	1,261,700.00
12003001/22020902 Insurance Premium			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
12003001/22021001 Refreshment & Meals			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,200,000.00	6,355,300.00	6,513,800.00
12003001/22021002 Honorarium & Sitting Allowance	885,000,000.00	550,000,000.00	950,000,000.00	950,000,000.00	400,000,000.00+	42.11%+	900,000,000.00	922,500,600.00	945,563,000.00
12003001/22021003 Publicity and Advertisements			500,600.00	500,600.00	500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
12003001/22021004 Medical Expenses			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	21,000,000.00	21,524,600.00	22,062,400.00
12003001/22021006 Postages & courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	120,000.00	122,500.00	126,100.00
12003001/22021007 Welfare Packages	637,000,000.00	396,258,033.76	1,200,000,000.00	1,200,000,000.00	803,741,966.24+	66.98%+	1,200,000,000.00	1,230,000,000.00	1,260,750,300.00
12003001/22021008 Subscription to Professional Bodies			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,099,700.00	4,201,800.00
12003001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	350,100.00	358,900.00	367,400.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
12003001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
12003001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	170,100.00	174,100.00	178,900.00
12003001/22021019 Medical Expenses - International			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	16,500,000.00	16,912,400.00	17,335,000.00
12003001/22021023 Recess Allowance	30,000,000.00	35,000,000.00	50,000,000.00	50,000,000.00	15,000,000.00+	30.00%+	51,000,000.00	52,274,900.00	53,582,200.00
12003001/22021024 Public Relations			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
Sub-Total: Overhead	1,807,600,000.00	1,264,091,202.36	2,996,602,700.00	2,996,602,700.00	1,732,511,497.64+	57.82%+	2,911,640,800.00	2,840,883,800.00	2,911,903,500.00
Total Recurrent Expenditure	2,573,383,457.06	1,937,564,430.94	4,068,319,200.00	4,068,319,200.00	2,130,754,769.06+	52.37%+	3,932,667,063.00	3,876,648,600.00	3,973,561,500.00
12004001 - Abia State House of Assembly Service Comm.									
12004001/21010101 Basic Salary			109,000,000.00	109,000,000.00	109,000,000.00+	100.00%+	92,000,000.00		
Sub Total: Personnel Cost			109,000,000.00	109,000,000.00	109,000,000.00+	100.00%+	92,000,000.00		
12004001/22020101 Local Travel and Transport - Training							15,000,000.00		
12004001/22021007 Welfare Packages			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+			
Sub-Total: Overhead			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	15,000,000.00		
Total Recurrent Expenditure			118,000,000.00	118,000,000.00	118,000,000.00+	100.00%+	107,000,000.00		
23001001 - Ministry of Information & Culture									
23001001/21010101 Basic Salary	177,332,374.76	154,616,074.23	174,823,600.00	174,823,600.00	20,207,525.77+	11.56%+	218,017,212.00	223,468,100.00	229,055,100.00
23001001/21010102 Overtime Payments	4,257,000.00	2,493,828.46	10,268,900.00	10,268,900.00	7,775,071.54+	75.71%+	13,191,840.00	13,522,200.00	13,860,700.00
23001001/21010103 Consolidated Revenue Fund Charges - Salaries	562,880.71	62,393.48			62,393.48-				
23001001/21020101 Housing/Rent Allowance	51,158,130.57	48,777,597.61	57,780,300.00	57,780,300.00	9,002,702.39+	15.58%+	71,834,160.00	73,630,200.00	75,470,600.00
23001001/21020102 Transport Allowance	16,792,011.17	10,527,536.48	12,361,300.00	12,361,300.00	1,833,763.52+	14.83%+	16,112,484.00	16,515,000.00	16,928,000.00
23001001/21020103 Meal Subsidy	4,908,000.00	4,486,000.00	4,946,000.00	4,946,000.00	460,000.00+	9.30%+	6,190,800.00	6,345,700.00	6,504,200.00
23001001/21020104 Utility Allowance	3,361,356.00	2,706,792.00	3,318,200.00	3,318,200.00	611,408.00+	18.43%+	4,404,348.00	4,515,000.00	4,627,800.00
23001001/21020105 Entertainment Allowance	1,022,108.50	611,889.50	942,400.00	942,400.00	330,510.50+	35.07%+	1,461,132.00	1,498,200.00	1,535,400.00
23001001/21020106 Leave Allowance		10,663,847.00	17,482,600.00	17,482,600.00	6,818,753.00+	39.00%+	21,801,583.00	22,346,900.00	22,905,200.00
23001001/21020107 Domestic Staff Allowance	15,764,444.19	11,937,458.23	14,136,900.00	14,136,900.00	2,199,441.77+	15.56%+	18,251,976.00	18,708,300.00	19,176,400.00
23001001/21020114 Duty Allowance		28,000.00			28,000.00-				
Sub Total: Personnel Cost	275,158,305.90	246,911,416.99	296,060,200.00	296,060,200.00	49,148,783.01+	16.60%+	371,265,535.00	380,549,600.00	390,063,400.00
23001001/22020101 Local Travel and Transport - Training		800,000.00	1,000,000.00	1,000,000.00	200,000.00+	20.00%+	2,500,000.00	2,563,000.00	2,626,700.00
23001001/22020102 Local Travel and Transport - Others	1,000,000.00	1,000,000.00	1,500,600.00	1,500,600.00	500,600.00+	33.36%+	2,039,500.00	2,090,100.00	2,142,900.00
23001001/22020201 Electricity Charges			200,400.00	200,400.00	200,400.00+	100.00%+			
23001001/22020202 Telephone Charge			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,300.00	210,100.00
23001001/22020203 Internet Access Charges			99,700.00	99,700.00	99,700.00+	100.00%+	300,100.00	307,400.00	314,600.00
23001001/22020207 Leased Communication Lines(s)			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
23001001/22020208 Software Charges/License Renewal			300,100.00	300,100.00	300,100.00+	100.00%+	249,700.00	255,700.00	261,700.00
23001001/22020301 Office Stationeries/Computer Consumables	2,000,000.00	800,000.00	1,000,000.00	1,000,000.00	200,000.00+	20.00%+	2,000,000.00	2,050,400.00	2,102,000.00
23001001/22020309 Uniforms & Other Clothing			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
23001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00
23001001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,300.00	210,100.00
23001001/22020403 Maintenance of Office Building Residential Qtrs			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,300.00	210,100.00
23001001/22020404 Maintenance of Office/IT Equipments			300,100.00	300,100.00	300,100.00+	100.00%+	249,700.00	255,700.00	261,700.00
23001001/22020405 Maintenance of Plants & Generators		300,000.00	300,100.00	300,100.00	100.00+	0.03%+	300,100.00	307,400.00	314,600.00
23001001/22020406 Other Maintenance Services		500,000.00	500,600.00	500,600.00	600.00+	0.12%+	500,600.00	512,600.00	525,800.00
23001001/22020501 Local Training			799,600.00	799,600.00	799,600.00+	100.00%+	2,500,600.00	2,563,000.00	2,626,700.00
23001001/22020801 Motor Vehicle Fuel Cost		300,000.00	300,100.00	300,100.00	100.00+	0.03%+	2,249,700.00	2,306,100.00	2,363,700.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
23001001/22020803 Plant/Generator Fuel Cost			350,500.00	350,500.00	350,500.00+	100.00%+	2,300,100.00	2,357,700.00	2,416,500.00
23001001/22021001 Refreshment & Meals			99,700.00	99,700.00	99,700.00+	100.00%+	2,099,700.00	2,152,400.00	2,206,400.00
23001001/22021003 Publicity and Advertisements	500,000.00	300,000.00	500,600.00	500,600.00	200,600.00+	40.07%+			
23001001/22021004 Medical Expenses			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,100.00	104,500.00
23001001/22021006 Postages & courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	15,600.00	15,600.00	15,600.00
23001001/22021007 Welfare Packages	74,653,881.00	10,800,000.00	1,000,000.00	1,000,000.00	9,800,000.00-	980.00%-	2,000,600.00	2,050,400.00	2,102,000.00
23001001/22021014 Annual Budget Expenses and Administration	200,000.00	249,000.00	249,700.00	249,700.00	700.00+	0.28%+	249,700.00	255,700.00	261,700.00
23001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,000.00	153,700.00	157,300.00
Sub-Total: Overhead	78,353,881.00	15,049,000.00	10,253,200.00	10,253,200.00	4,795,800.00-	46.77%-	21,256,600.00	21,785,400.00	22,326,800.00
Total Recurrent Expenditure	353,512,186.90	261,960,416.99	306,313,400.00	306,313,400.00	44,352,983.01+	14.48%+	392,522,135.00	402,335,000.00	412,390,200.00
23003001 - Broadcasting Corporation of Abia State									
23003001/21010101 Basic Salary	198,135,609.84	523,740,767.55	202,022,800.00	202,022,800.00	321,717,967.55-	159.25%-	202,026,971.00	207,078,000.00	212,254,500.00
23003001/21010103 Consolidated Revenue Fund Charges - Salaries		8,787,493.85	5,473,000.00	5,473,000.00	3,314,493.85-	60.56%-	5,473,052.00	5,609,800.00	5,750,200.00
23003001/21020101 Housing/Rent Allowance	55,935,113.00	50,934,740.00	71,384,100.00	71,384,100.00	20,449,360.00+	28.65%+	72,350,196.00	74,158,500.00	76,012,100.00
23003001/21020102 Transport Allowance	10,090,001.00	18,122,629.17	12,304,900.00	12,304,900.00	5,817,729.17-	47.28%-	12,261,600.00	12,567,900.00	12,882,400.00
23003001/21020103 Meal Subsidy	4,543,309.00	3,550,800.00	5,602,700.00	5,602,700.00	2,051,900.00+	36.62%+	5,598,000.00	5,738,300.00	5,882,300.00
23003001/21020104 Utility Allowance	2,701,274.00	2,383,900.00	3,414,200.00	3,414,200.00	1,030,300.00+	30.18%+	3,423,600.00	3,509,000.00	3,596,600.00
23003001/21020105 Entertainment Allowance	856,665.00	780,000.00	1,368,500.00	1,368,500.00	588,500.00+	43.00%+	1,458,000.00	1,494,600.00	1,531,800.00
23003001/21020106 Leave Allowance		13,420,532.00	20,201,700.00	20,201,700.00	6,781,168.00+	33.57%+	20,202,697.00	20,708,200.00	21,225,600.00
23003001/21020107 Domestic Staff Allowance	19,260,511.00	17,378,534.00	22,557,000.00	22,557,000.00	5,178,466.00+	22.96%+	23,392,158.00	23,977,200.00	24,576,300.00
23003001/21020111 Hazard Allowance		5,000.00	1,619,500.00	1,619,500.00	1,614,500.00+	99.69%+	1,800,000.00	1,845,100.00	1,890,800.00
23003001/21020114 Duty Allowance			22,693,900.00	22,693,900.00	22,693,900.00+	100.00%+	21,884,370.00	22,431,000.00	22,991,600.00
Sub Total: Personnel Cost	291,522,482.84	639,104,396.57	368,642,300.00	368,642,300.00	270,462,096.57-	73.37%-	369,870,644.00	379,117,600.00	388,594,200.00
23003001/22020101 Local Travel and Transport - Training		1,562,792.00	2,500,600.00	2,500,600.00	937,808.00+	37.50%+	3,000,000.00	3,074,500.00	3,151,300.00
23003001/22020102 Local Travel and Transport - Others		1,659,339.00	3,000,000.00	3,000,000.00	1,340,661.00+	44.69%+	3,000,000.00	3,074,500.00	3,151,300.00
23003001/22020201 Electricity Charges		9,976,625.00	10,000,000.00	10,000,000.00	23,375.00+	0.23%+	10,000,000.00	10,249,700.00	10,505,400.00
23003001/22020208 Software Charges /License Renewal		5,781,900.00	4,000,000.00	4,000,000.00	1,781,900.00-	44.55%-	6,500,000.00	6,662,700.00	6,829,500.00
23003001/22020301 Office Stationaries /Computer Consumables		1,902,100.00	4,000,000.00	4,000,000.00	2,097,900.00+	52.45%+	2,500,000.00	2,563,000.00	2,626,700.00
23003001/22020302 Newspapers		839,664.00	1,000,000.00	1,000,000.00	160,336.00+	16.03%+	1,025,200.00	1,050,500.00	1,076,900.00
23003001/22020304 Magazines & Periodicals		223,500.00	500,600.00	500,600.00	277,100.00+	55.35%+	600,000.00	614,700.00	630,300.00
23003001/22020305 Printing of Non Security Documents			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,537,800.00	1,576,200.00
23003001/22020306 Printing of Security Documents		785,000.00	1,500,600.00	1,500,600.00	715,600.00+	47.69%+	1,500,600.00	1,537,800.00	1,576,200.00
23003001/22020309 Uniforms and other Clothings			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
23003001/22020401 Maintenance of Motor Vehicle /Transport Equipment		2,351,700.00	3,000,000.00	3,000,000.00	648,300.00+	21.61%+	3,000,000.00	3,074,500.00	3,151,300.00
23003001/22020402 Maintenance of Office Furniture		1,414,500.00	2,000,000.00	2,000,000.00	585,500.00+	29.28%+	2,100,000.00	2,152,500.00	2,206,500.00
23003001/22020403 Maintenance of Office Building Residential Qtrs		2,636,650.00	3,000,000.00	3,000,000.00	363,350.00+	12.11%+	4,500,000.00	4,612,300.00	4,727,600.00
23003001/22020404 Maintenance of office /IT Equipments		929,000.00	1,500,600.00	1,500,600.00	571,600.00+	38.09%+	2,000,000.00	2,050,400.00	2,102,000.00
23003001/22020405 Maintenance of Plants & Generators		1,982,800.00	2,000,000.00	2,000,000.00	17,200.00+	0.86%+	2,050,400.00	2,102,000.00	2,154,800.00
23003001/22020406 Other Maintenance Services		926,000.00	1,000,000.00	1,000,000.00	74,000.00+	7.40%+	1,025,200.00	1,050,500.00	1,076,900.00
23003001/22020501 Local Training		1,469,000.00	1,500,600.00	1,500,600.00	31,600.00+	2.11%+	2,050,400.00	2,102,000.00	2,154,800.00
23003001/22020502 International Training			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
23003001/22020601 Security Services		1,482,500.00	1,500,600.00	1,500,600.00	18,100.00+	1.21%+	1,537,800.00	1,576,200.00	1,615,800.00
23003001/22020602 Office Rent		500,000.00	500,600.00	500,600.00	600.00+	0.12%+	500,600.00	512,600.00	525,800.00
23003001/22020605 Cleaning &Fumigation Services		412,000.00	500,600.00	500,600.00	88,600.00+	17.70%+	512,600.00	525,800.00	539,000.00
23003001/22020701 Financial Consulting		250,000.00	300,100.00	300,100.00	50,100.00+	16.69%+	300,010.00	307,300.00	314,500.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022 ₦	Actual 2023 ₦	Original Budget 2023 ₦	Revised Budget 2023 ₦	Amt Varian 2023 ₦	% Variance 2023 %	Budget 2024 ₦	Proposed 2025 ₦	Proposed 2026 ₦
23003001/22020703 Legal Services		440,000.00	500,600.00	500,600.00	60,600.00+	12.11%+	512,600.00	525,800.00	539,000.00
23003001/22020708 Medical Consulting		90,000.00	99,700.00	99,700.00	9,700.00+	9.73%+	102,100.00	104,500.00	106,900.00
23003001/22020801 Motor Vehicle Fuel Cost		3,949,820.00	4,000,000.00	4,000,000.00	50,180.00+	1.25%+	5,050,400.00	5,176,500.00	5,306,100.00
23003001/22020803 Plant/Generator Fuel Cost	200,000.00	37,238,625.00	120,000,000.00	120,000,000.00	82,761,375.00+	68.97%+	120,000,000.00	123,000,000.00	126,074,500.00
23003001/22020901 Bank Chrages (Other Than Interest)		611,824.00	500,600.00	500,600.00	111,224.00-	22.22%-	503,000.00	515,100.00	528,300.00
23003001/22021001 Refreshment & Meals		922,900.00	1,000,000.00	1,000,000.00	77,100.00+	7.71%+	1,025,200.00	1,050,500.00	1,076,900.00
23003001/22021002 Honourarium & Sitting Allowance		1,481,387.00	2,000,000.00	2,000,000.00	518,613.00+	25.93%+	2,050,400.00	2,102,000.00	2,154,800.00
23003001/22021003 Publicity and Advertisements		3,966,562.40	4,000,000.00	4,000,000.00	33,437.60+	0.84%+	4,039,600.00	4,140,500.00	4,243,800.00
23003001/22021004 Medical Expenses		761,609.00	1,000,000.00	1,000,000.00	238,391.00+	23.84%+	1,025,200.00	1,050,500.00	1,076,900.00
23003001/22021006 Postage and Courirer Services		217,250.00	300,100.00	300,100.00	82,850.00+	27.61%+	409,400.00	420,100.00	430,900.00
23003001/22021007 Welfare Packages		1,735,000.00	2,000,000.00	2,000,000.00	265,000.00+	13.25%+	2,074,500.00	2,126,100.00	2,179,000.00
23003001/22021008 Subscription to Professional Bodies		438,645.00	2,000,000.00	2,000,000.00	1,561,355.00+	78.07%+	2,050,400.00	2,102,000.00	2,154,800.00
23003001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,200.00	307,400.00	314,600.00
23003001/22021014 Annual Budget Expenses and Administration		200,000.00	200,400.00	200,400.00	400.00+	0.20%+	255,700.00	261,700.00	267,700.00
23003001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	153,700.00	157,300.00	160,900.00
23003001/22021023 Programme Production		277,500.00	1,500,600.00	1,500,600.00	1,223,100.00+	81.51%+	6,844,100.00	1,890,700.00	1,937,600.00
Sub-Total: Overhead	200,000.00	89,416,192.40	188,858,300.00	188,858,300.00	99,442,107.60+	52.65%+	201,100,510.00	200,999,500.00	206,024,600.00
Total Recurrent Expenditure	291,722,482.84	728,520,588.97	557,500,600.00	557,500,600.00	171,019,988.97-	30.68%-	570,971,154.00	580,117,100.00	594,618,800.00
23013001 - Government Printing Press									
23013001/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	300,600.00	308,500.00	315,700.00
23013001/22020102 Local Travel and Transport - Others			500,600.00	500,600.00	500,600.00+	100.00%+	300,600.00	308,500.00	315,700.00
23013001/22020305 Printing of Non Security Document	200,000.00	1,346,000.00	500,600.00	500,600.00	845,400.00-	168.88%-	500,600.00	512,600.00	525,800.00
23013001/22020306 Printing of Security Document		583,000.00	3,000,000.00	3,000,000.00	2,417,000.00+	80.57%+	1,500,000.00	1,537,800.00	1,576,200.00
23001001/22020309 Uniforms and Other Clothing							200,000.00	205,300.00	210,100.00
23001001/22020402 Maintenace of Office Furniture							150,100.00	153,700.00	157,300.00
23001001/22020404 Maintenace of Office/IT Equipment							284,200.00	291,700.00	298,900.00
23001001/22020405 Maintenace of Plants & Generators							165,600.00	169,300.00	174,100.00
23001001/22020803 Plant/Generator Fuel Cost							549,700.00	563,100.00	577,500.00
23001001/22021006 Postage and Courier Services							200,400.00	205,300.00	210,100.00
Sub-Total: Overhead	200,000.00	1,929,000.00	4,501,800.00	4,501,800.00	2,572,800.00+	57.15%+	4,151,800.00	4,255,800.00	4,361,400.00
Total Recurrent Expenditure	200,000.00	1,929,000.00	4,501,800.00	4,501,800.00	2,572,800.00+	57.15%+	4,151,800.00	4,255,800.00	4,361,400.00
23055001 - Abia State Printing & Publishing Corporation									
23055001/21010101 Basic Salary	53,620,455.47	37,560,332.66	56,851,100.00	56,851,100.00	19,290,767.34+	33.93%+	56,657,058.00	58,073,200.00	59,524,600.00
23055001/21010102 Overtime Payments	3,897,803.00	6,224,733.85	3,873,900.00	3,873,900.00	2,350,833.85-	60.68%-	3,873,900.00	3,971,200.00	4,070,800.00
23055001/21010103 Consolidated Revenue Fund Charges - Salaries		24,000.00			24,000.00-				
23055001/21020101 Housing/Rent Allowance	14,842,421.00	10,304,838.00	16,054,000.00	16,054,000.00	5,749,162.00+	35.81%+	15,988,960.00	16,388,900.00	16,798,300.00
23055001/21020102 Transport Allowance	3,253,317.00	2,399,000.00	3,919,500.00	3,919,500.00	1,520,500.00+	38.79%+	3,872,300.00	3,968,800.00	4,068,400.00
23055001/21020103 Meal Subsidy	1,572,112.00	1,044,500.00	1,070,800.00	1,070,800.00	26,300.00+	2.46%+	1,689,600.00	1,732,300.00	1,775,500.00
23055001/21020104 Utility Allowance	861,871.00	573,500.00	939,900.00	939,900.00	366,400.00+	38.98%+	928,800.00	952,000.00	976,000.00
23055001/21020105 Entertainment Allowance	390,206.00	21,000.00	36,000.00	36,000.00	15,000.00+	41.67%+	18,000.00	18,000.00	18,000.00
23055001/21020106 Leave Allownace		3,434,064.00	5,683,100.00	5,683,100.00	2,249,036.00+	39.57%+	6,019,600.00	6,170,400.00	6,325,200.00
23055001/21020107 Domestic Staff Allowance	773,024.00	618,296.00	794,700.00	794,700.00	176,404.00+	22.20%+	529,968.00	542,700.00	555,900.00
Sub Total: Personnel Cost	79,211,209.47	62,204,264.51	89,223,000.00	89,223,000.00	27,018,735.49+	30.28%+	89,578,186.00	91,817,500.00	94,112,700.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
23055001/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	200,000.00	205,300.00	210,100.00
23055001/22020102 Local Travel and Transport - Others			200,400.00	200,400.00	200,400.00+	100.00%+	250,000.00	255,700.00	261,700.00
23055001/22020203 Internet Access Charges			99,700.00	99,700.00	99,700.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
23055001/22020301 Office Stationeries/Computer Consumables			399,800.00	399,800.00	399,800.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
23055001/22020401 Maintenance of Motor Vehicle/Transport Equipment			300,100.00	300,100.00	300,100.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
23055001/22020402 Maintenance of Office Furniture			50,400.00	50,400.00	50,400.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
23055001/22020404 Maintenance of Office/IT Equipments			99,700.00	99,700.00	99,700.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
23055001/22020405 Maintenance of Plants & Generators							15,000,000.00	15,374,600.00	15,758,800.00
23055001/22020406 Other Maintenance Services			50,400.00	50,400.00	50,400.00+	100.00%+	1,347,000.00	1,380,600.00	1,415,400.00
23055001/22020501 Local Training			99,700.00	99,700.00	99,700.00+	100.00%+	400,000.00	410,500.00	421,300.00
23055001/22020701 Financial Consulting			99,700.00	99,700.00	99,700.00+	100.00%+			
23055001/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
23055001/22020803 Plant/Generator Fuel Cost			150,100.00	150,100.00	150,100.00+	100.00%+	2,700,000.00	2,767,100.00	2,836,700.00
23055001/22020901 Bank Charges (Other Than Interest)							23,200.00	24,000.00	25,200.00
23055001/22021001 Refreshment & Meals			50,400.00	50,400.00	50,400.00+	100.00%+	400,000.00	410,500.00	421,300.00
23055001/22021003 Publicity & Advertisements			150,100.00	150,100.00	150,100.00+	100.00%+	26,500,000.00	27,162,100.00	27,841,500.00
23055001/22021004 Medical Expenses			200,400.00	200,400.00	200,400.00+	100.00%+	64,210.00	66,000.00	67,200.00
23055001/22021006 Postage and Courier Services			150,100.00	150,100.00	150,100.00+	100.00%+	200,000.00	205,300.00	210,100.00
23055001/22021007 Welfare Packages			200,400.00	200,400.00	200,400.00+	100.00%+	130,130.00	133,300.00	136,900.00
23055001/22021009 Sporting Activities			99,700.00	99,700.00	99,700.00+	100.00%+	130,126.00	133,300.00	136,900.00
23055001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	246,550.00	253,200.00	259,200.00
23055001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	88,772.00	91,200.00	93,600.00
Sub-Total: Overhead			3,701,300.00	3,701,300.00	3,701,300.00+	100.00%+	90,179,988.00	92,435,800.00	94,747,800.00
Total Recurrent Expenditure	79,211,209.47	62,204,264.51	92,924,300.00	92,924,300.00	30,720,035.49+	33.06%+	179,758,174.00	184,253,300.00	188,860,500.00
23005001 - Abia State Orientation Agency									
23005001/21010101 Basic Salary			6,196,900.00	6,196,900.00	6,196,900.00+	100.00%+	7,534,948.00	7,723,800.00	7,917,100.00
23005001/21010102 Overtime Payments			300,100.00	300,100.00	300,100.00+	100.00%+			
23005001/21020101 Housing/Rent Allowance			1,884,700.00	1,884,700.00	1,884,700.00+	100.00%+	1,920,062.00	1,967,600.00	2,016,800.00
23005001/21020102 Transport Allowance			546,200.00	546,200.00	546,200.00+	100.00%+	534,610.00	547,500.00	560,700.00
23005001/21020103 Meal Subsidy			231,700.00	231,700.00	231,700.00+	100.00%+	231,600.00	237,700.00	243,700.00
23005001/21020104 Utility Allowance			129,600.00	129,600.00	129,600.00+	100.00%+	129,206.00	132,100.00	135,700.00
23005001/21020105 Entertainment Allowance			2,400.00	2,400.00	2,400.00+	100.00%+	2,202.00	2,400.00	2,400.00
23005001/21020106 Leave Allowance			756,300.00	756,300.00	756,300.00+	100.00%+	762,376.00	781,500.00	800,700.00
23005001/21020107 Domestic Staff Allowance			15,600.00	15,600.00	15,600.00+	100.00%+	15,305.00	15,600.00	15,600.00
23005001/21020118 Call Duties Allowance							15,305.00	15,600.00	15,600.00
Sub Total: Personnel Cost			10,063,500.00	10,063,500.00	10,063,500.00+	100.00%+	11,145,614.00	11,423,800.00	11,708,300.00
23005001/22020101 Local Transport & Travel-Training			500,600.00	3,500,600.00	3,500,600.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
23005001/22020102 Local Transport & Travel-Others			600,200.00	3,600,200.00	3,600,200.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
23005001/22020201 Electricity Charges			150,100.00	650,100.00	650,100.00+	100.00%+	500,000.00	512,600.00	525,800.00
23005001/22020203 Internet Access Charges			99,600.00	599,600.00	599,600.00+	100.00%+	120,000.00	122,500.00	126,100.00
23005001/22020301 Office Stationeries/Computer Consumables		440,000.00	99,600.00	1,099,600.00	659,600.00+	59.99%+	2,000,000.00	2,050,400.00	2,102,000.00
23005001/22020309 Uniforms & Other Clothing			99,600.00	99,600.00	99,600.00+	100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
23005001/22020401 Maintenance of Motor Vehicles/Transport Equipment		4,748,200.00	249,700.00	5,249,700.00	501,500.00+	9.55%+	2,000,000.00	2,050,400.00	2,102,000.00
23005001/22020402 Maintenance of Office Furniture		5,680,400.00	200,500.00	5,700,500.00	20,100.00+	0.35%+	500,000.00	512,600.00	525,800.00
23005001/22020404 Maintenance of Office IT Equipment		5,600,400.00	200,500.00	5,200,500.00	399,900.00-	7.69%-	500,000.00	512,600.00	525,800.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
23005001/22020404 Maintenance of Plants/Generators			200,500.00	200,500.00	200,500.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
23005001/22020406 Other Maintenance Services			300,100.00	300,100.00	300,100.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
23005001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
23005001/22020801 Motor Vehicle Fuel Cost			500,600.00	1,000,600.00	1,000,600.00+	100.00%+	3,072,000.00	3,148,900.00	3,228,100.00
23005001/22020803 Plant/Generator Fuel Cost			300,100.00	800,100.00	800,100.00+	100.00%+	7,200,000.00	7,380,500.00	7,565,300.00
23005001/22021001 Refreshments & Meals			200,500.00	700,500.00	700,500.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
23005001/22021003 Publicity & Advertisements		10,680,000.00	2,000,000.00	12,000,000.00	1,320,000.00+	11.00%+	10,000,000.00	10,249,700.00	10,505,400.00
23005001/22021004 Medical Expenses			200,500.00	1,200,500.00	1,200,500.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
23005001/22021006 Postages & Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	500,000.00	512,600.00	525,800.00
23005001/22021007 Welfare Packages			99,600.00	2,099,600.00	2,099,600.00+	100.00%+			
23005001/22021009 Sporting Activities			99,600.00	99,600.00	99,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
23005001/22021014 Annual Budget Expenses & Administration		9,700.00	249,700.00	249,700.00	240,000.00+	96.12%+	250,000.00	255,700.00	261,700.00
Sub-Total: Overhead		27,158,700.00	6,902,600.00	44,902,600.00	17,743,900.00+	39.52%+	48,142,000.00	49,347,000.00	50,581,000.00
Total Recurrent Expenditure		27,158,700.00	16,966,100.00	54,966,100.00	27,807,400.00+	50.59%+	59,287,614.00	60,770,800.00	62,289,300.00
25001001 - Office of the Head of Civil Service									
25001001/21010101 Basic Salary	38,309,522.86	30,214,994.76	22,381,800.00	22,381,800.00	7,833,194.76-	35.00%-	24,002,340.00	24,602,600.00	25,217,300.00
25001001/21010102 Overtime Payments	1,416,273.45	1,421,730.72	1,750,300.00	1,750,300.00	328,569.28+	18.77%+	1,550,739.00	1,589,400.00	1,629,000.00
25001001/21010103 Consolidation Revenue Fund Charges - Salaries	20,391,721.66	3,866,933.19	12,824,700.00	12,824,700.00	8,957,766.81+	69.85%+	15,153,150.00	15,531,800.00	15,919,600.00
25001001/21020101 House/Rent Allowance	8,107,838.48	5,435,850.40	13,722,700.00	13,722,700.00	8,286,849.60+	60.39%+	18,769,104.00	19,238,900.00	19,720,300.00
25001001/21020102 Transport Allowance	3,114,616.37	2,518,037.40	1,378,100.00	1,378,100.00	1,139,937.40-	82.72%-	1,540,800.00	1,579,800.00	1,619,400.00
25001001/21020103 Meal Subsidy	479,356.75	417,500.00	597,800.00	597,800.00	180,300.00+	30.16%+	664,800.00	681,800.00	698,600.00
25001001/21020104 Utility Allowance	1,272,965.75	830,435.00	2,977,200.00	2,977,200.00	2,146,765.00+	72.11%+	4,899,545.00	5,021,600.00	5,147,600.00
25001001/21020105 Entertainment Allowance	867,886.75	652,435.00	2,665,100.00	2,665,100.00	2,012,665.00+	75.52%+	4,553,945.00	4,667,500.00	4,784,000.00
25001001/21020106 Leave Allowance		21,640,584.87	3,120,100.00	3,120,100.00	18,520,484.87-	593.59%-	3,915,549.00	4,013,200.00	4,114,000.00
25001001/21020107 Domestic Staff Allowance	2,335,932.08	2,133,969.40	7,148,800.00	7,148,800.00	5,014,830.60+	70.15%+	11,894,831.00	12,192,100.00	12,497,000.00
25001001/21020114 Duty Allowance	138,000.00	523,000.00	1,176,400.00	1,176,400.00	653,400.00+	55.54%+	1,224,000.00	1,254,500.00	1,285,700.00
25001001/21020130 Medical Allowance	134,790.25		2,647,100.00	2,647,100.00	2,647,100.00+	100.00%+			
Sub Total: Personnel Cost	76,568,904.40	69,655,470.74	72,390,100.00	72,390,100.00	2,734,629.26+	3.78%+	88,168,803.00	90,373,200.00	92,632,500.00
25001001/22020101 Local Travel and Transport - Training	2,800,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00	4,099,700.00	4,201,800.00
25001001/22020102 Local Travel and Transport - Others	750,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
25001001/22020103 International Transport & Travels - Training		40,000,000.00	3,000,000.00	3,000,000.00	37,000,000.00-	1,233.33%-	4,000,000.00	4,099,700.00	4,201,800.00
25001001/22020301 Office Stationeries/Computer Consumables	2,670,000.00	2,870,000.00	3,000,000.00	3,000,000.00	130,000.00+	4.33%+	4,500,000.00	4,612,300.00	4,727,600.00
25001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	2,170,000.00	2,930,000.00	3,000,000.00	3,000,000.00	70,000.00+	2.33%+	4,000,000.00	4,099,700.00	4,201,800.00
25001001/22020402 Maintenance of Office Furniture	950,000.00	1,450,000.00	2,000,000.00	2,000,000.00	550,000.00+	27.50%+	3,000,000.00	3,074,500.00	3,151,300.00
25001001/22020403 Maintenance of Office Building Residential Qtrs	1,120,000.00	1,850,000.00	2,500,600.00	2,500,600.00	650,600.00+	26.02%+	2,500,000.00	2,563,000.00	2,626,700.00
25001001/22020405 Maintenance of Plants & Generators	730,000.00	1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+	2.50%+	3,000,000.00	3,074,500.00	3,151,300.00
25001001/22020501 Local Training			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	4,500,000.00	4,612,300.00	4,727,600.00
25001001/22020801 Motor Vehicle Fuel Cost	1,800,000.00	3,780,000.00	4,000,000.00	4,000,000.00	220,000.00+	5.50%+	6,000,000.00	6,150,100.00	6,303,800.00
25001001/22020802 Other Transport Equipment Fuel Cost	680,000.00	1,120,000.00	2,000,000.00	2,000,000.00	880,000.00+	44.00%+			
25001001/22020803 Plant/Generator Fuel Cost	3,080,000.00	4,450,000.00	5,000,000.00	5,000,000.00	550,000.00+	11.00%+	6,000,000.00	6,150,100.00	6,303,800.00
25001001/22021001 Refreshment & Meals	600,000.00		1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
25001001/22021002 Honorarium & Sitting Allowance	750,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00	4,099,700.00	4,201,800.00
25001001/22021003 Publicity and Advertisements			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
25001001/22021004 Medical Expenses			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	4,000,000.00	4,099,700.00	4,201,800.00
25001001/22021006 Postages & courier Services			80,400.00	80,400.00	80,400.00+	100.00%+	80,400.00	82,800.00	85,200.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
25001001/22021007 Welfare Packages	8,300,000.00	699,400.00	30,000,000.00	30,000,000.00	29,300,600.00+	97.67%+	10,000,000.00	10,249,700.00	10,505,400.00
25001001/22021008 Subscription to Professional Bodies			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,100.00	104,500.00
25001001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	400,000.00	410,500.00	421,300.00
25001001/22021014 Annual Budget Expenses & Administration		249,700.00	249,700.00	249,700.00			249,700.00	255,700.00	261,700.00
25001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
25001001/22021021 Special Day/Celebration			500,600.00	500,600.00	500,600.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
Sub-Total: Overhead	26,400,000.00	61,349,100.00	74,683,100.00	74,683,100.00	13,334,000.00+	17.85%+	65,280,000.00	66,910,600.00	68,579,700.00
Total Recurrent Expenditure	102,968,904.40	131,004,570.74	147,073,200.00	147,073,200.00	16,068,629.26+	10.93%+	153,448,803.00	157,283,800.00	161,212,200.00
25005001 - Bureau of Training									
25005001/21010101 Basic Salary	27,073,515.89	19,706,582.30	20,292,900.00	20,292,900.00	586,317.70+	2.89%+	21,392,859.00	21,927,900.00	22,476,500.00
25005001/21010102 Overtime Payments	1,577,989.00	1,346,000.00	1,573,800.00	1,573,800.00	227,800.00+	14.47%+	1,238,940.00	1,270,100.00	1,301,400.00
25005001/21010103 Consolidated Revenue Fund Charges - Salaries	288,429.75	109,188.60			109,188.60-				
25005001/21020101 Housing/Rent Allowance	7,720,739.70	6,008,194.35	7,458,600.00	7,458,600.00	1,450,405.65+	19.45%+	7,620,222.00	7,810,400.00	8,006,000.00
25005001/23020102 Transport Allowance	2,274,513.57	1,518,759.35	2,367,400.00	2,367,400.00	848,640.65+	35.85%+	2,225,905.00	2,282,100.00	2,339,700.00
25005001/21020103 Meal Subsidy	626,902.00	475,396.75	1,007,200.00	1,007,200.00	531,803.25+	52.80%+	981,564.00	1,006,000.00	1,031,200.00
25005001/21020104 Utility Allowance	698,465.25	439,583.75	747,900.00	747,900.00	308,316.25+	41.22%+	716,364.00	734,700.00	752,700.00
25005001/21020105 Entertainment Allowance	445,165.25	202,787.00	446,600.00	446,600.00	243,813.00+	54.59%+	410,365.00	420,200.00	431,000.00
25005001/21020106 Leave Allowance		1,368,424.00	2,290,500.00	2,290,500.00	922,076.00+	40.26%+	2,190,675.00	2,244,900.00	2,301,300.00
25005001/21020107 Domestic Staff Allowance	3,375,302.57	2,289,011.35	2,791,100.00	2,791,100.00	502,088.65+	17.99%+	1,995,840.00	2,045,600.00	2,097,200.00
25005001/21020109 Call Duties Allowance	154,149.00								
25005001/21020114 Duty Allowance							1,308,000.00	1,340,900.00	1,374,500.00
25005001/21020126 News Paper Allowance	31,196.74		187,300.00	187,300.00	187,300.00+	100.00%+	187,176.00	192,100.00	196,900.00
25005001/21020130 Medical Allowance	187,180.50								
Sub Total: Personnel Cost	44,453,549.22	33,463,927.45	39,163,300.00	39,163,300.00	5,699,372.55+	14.55%+	40,267,910.00	41,274,900.00	42,308,400.00
25005001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,025,000.00	1,050,400.00	1,076,800.00
25005001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	950,000.00	973,600.00	997,600.00
25005001/22020301 Office Stationeries/Computer Consumables	200,000.00	498,650.00	1,000,000.00	1,000,000.00	501,350.00+	50.14%+	870,000.00	891,900.00	914,700.00
25005001/22020309 Uniforms & Other Clothing			99,700.00	99,700.00	99,700.00+	100.00%+			
25005001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	250,000.00	255,700.00	261,700.00
25005001/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	215,205.00	220,900.00	226,900.00
25005001/22020403 Maintenance of Office Building Residential Qtrs			600,200.00	600,200.00	600,200.00+	100.00%+	513,121.00	525,800.00	539,000.00
25005001/22020404 Maintenance of Office/IT Equipments		249,700.00	500,600.00	500,600.00	250,900.00+	50.12%+	615,205.00	630,300.00	645,900.00
25005001/22020405 Maintenance of Plants & Generators			399,800.00	399,800.00	399,800.00+	100.00%+			
25005001/22020501 Local Training (State Civil Servant Training)			300,100.00	300,100.00	300,100.00+	100.00%+			
25005001/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	709,801.00	727,500.00	745,500.00
25005001/22020803 Plant/Generator Fuel Cost			450,200.00	450,200.00	450,200.00+	100.00%+	820,724.00	841,500.00	863,100.00
25005001/22020901 Bank Charges (Other Than Interest)			200,400.00	200,400.00	200,400.00+	100.00%+	210,000.00	214,900.00	219,800.00
25005001/22021001 Refreshment & Meals			300,100.00	300,100.00	300,100.00+	100.00%+	461,461.00	473,000.00	485,000.00
25005001/22021003 Publicity & Advertisements			200,400.00	200,400.00	200,400.00+	100.00%+	205,416.00	210,100.00	214,900.00
25005001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	717,517.00	735,900.00	753,900.00
25005001/22021007 Welfare Packages		600,600.00	1,500,600.00	1,500,600.00	900,000.00+	59.98%+	1,538,115.00	1,576,300.00	1,615,900.00
25005001/22021009 Sporting Activities			150,100.00	150,100.00	150,100.00+	100.00%+			
25005001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	255,943.00	262,900.00	269,000.00
25005001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+			
Sub-Total: Overhead	200,000.00	1,348,950.00	9,803,100.00	9,803,100.00	8,454,150.00+	86.24%+	9,357,508.00	9,590,700.00	9,829,700.00
Total Recurrent Expenditure	44,653,549.22	34,812,877.45	48,966,400.00	48,966,400.00	14,153,522.55+	28.90%+	49,625,418.00	50,865,600.00	52,138,100.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
25005002 - Bureau of Common Services & Service Monitor									
25005002/21010101 Basic Salary	16,771,536.52	15,719,110.37	20,409,400.00	20,409,400.00	4,690,289.63+	22.98%+	18,479,894.00	18,942,300.00	19,415,300.00
25005002/21010102 Overtime Payments	1,221,101.00	1,550,376.00	894,300.00	894,300.00	656,076.00-	73.36%-	822,000.00	842,700.00	864,300.00
25005002/21010103 Consolidation Revenue Fund Charges - Salaries	405,355.08	457,601.37			457,601.37-				
25005002/21020101 House/Rent Allowance	4,175,340.70	4,794,387.48	6,836,800.00	6,836,800.00	2,042,412.52+	29.87%+	6,352,546.00	6,511,400.00	6,674,600.00
25005002/21020102 Transport Allowance	1,465,826.96	1,318,767.48	1,327,700.00	1,327,700.00	8,932.52+	0.67%+	1,178,400.00	1,207,700.00	1,237,700.00
25005002/21020103 Meal Subsidy	410,646.00	479,000.00	577,400.00	577,400.00	98,400.00+	17.04%+	512,400.00	525,800.00	539,000.00
25005002/21020104 Utility Allowance	505,726.75	542,183.75	693,800.00	693,800.00	151,616.25+	21.85%+	657,564.00	673,500.00	690,300.00
25005002/21020105 Entertainment Allowance	309,305.75	181,483.75	410,500.00	410,500.00	229,016.25+	55.79%+	410,361.00	420,200.00	431,000.00
25005002/21020106 Leave Allowance		1,020,575.00			1,020,575.00-		1,847,989.00	1,894,300.00	1,941,200.00
25005002/21020107 Domestic Staff Allowance	1,430,820.83	986,173.35	1,996,400.00	1,996,400.00	1,010,226.65+	50.60%+	1,995,838.00	2,045,600.00	2,097,200.00
25005002/21020109 Call Duties Allowance	97.00	89,000.00			89,000.00-				
25005002/21020114 Duty Allowance	105,101.00	88,000.00	1,164,400.00	1,164,400.00	1,076,400.00+	92.44%+	1,068,000.00	1,094,800.00	1,122,400.00
Sub Total: Personnel Cost	26,800,857.59	27,226,658.55	34,310,700.00	34,310,700.00	7,084,041.45+	20.65%+	33,324,992.00	34,158,300.00	35,013,000.00
25005002/22020101 Local Travel and Transport - Training			1,400,900.00	1,400,900.00	1,400,900.00+	100.00%+	1,428,918.00	1,464,600.00	1,501,800.00
25005002/22020102 Local Travel and Transport - Others			949,600.00	949,600.00	949,600.00+	100.00%+	968,592.00	992,800.00	1,018,000.00
25005002/22020301 Office Stationaries /Computer Consumables	500,000.00	650,000.00	949,600.00	949,600.00	299,600.00+	31.55%+	990,500.00	1,015,600.00	1,040,800.00
25005002/22020303 Newspapers			399,800.00	399,800.00	399,800.00+	100.00%+	407,796.00	417,800.00	428,600.00
25005002/22020304 Magazines and Periodicals			99,700.00	99,700.00	99,700.00+	100.00%+	150,000.00	153,700.00	157,300.00
25005002/22020401 Maintenance of Motor Vehicle /Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	810,612.00	830,700.00	851,100.00
25005002/22020402 Maintenance of Office Furniture		350,000.00	500,600.00	500,600.00	150,600.00+	30.08%+	250,000.00	255,700.00	261,700.00
25005002/22020403 Maintenance of Office Building Residential Qtrs			300,100.00	300,100.00	300,100.00+	100.00%+	306,102.00	313,400.00	321,800.00
25005002/22020405 Maintenance of Plants & Generators		450,000.00	500,600.00	500,600.00	50,600.00+	10.11%+	160,612.00	164,500.00	168,100.00
25005002/22020801 Motor Vehicle Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+			
25005002/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	764,960.00	783,900.00	803,100.00
25005002/22021001 Refreshment & Meals			99,700.00	99,700.00	99,700.00+	100.00%+	101,694.00	104,400.00	106,800.00
25005002/22021004 Medical Expenses			500,600.00	500,600.00	500,600.00+	100.00%+	410,612.00	421,300.00	432,100.00
25005002/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	510,612.00	523,400.00	536,600.00
25005002/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	306,102.00	313,400.00	321,800.00
25005002/22021014 Annual Budget Expenses and Administration		249,700.00	249,700.00	249,700.00			250,000.00	255,700.00	261,700.00
25005002/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	153,102.00	157,200.00	160,800.00
Sub-Total: Overhead	500,000.00	1,699,700.00	8,203,000.00	8,203,000.00	6,503,300.00+	79.28%+	7,970,214.00	8,168,100.00	8,372,100.00
Total Recurrent Expenditure	27,300,857.59	28,926,358.55	42,513,700.00	42,513,700.00	13,587,341.45+	31.96%+	41,295,206.00	42,326,400.00	43,385,100.00
25005003 - Bureau of Service Welfare									
25005003/21010101 Basic Salary	36,529,788.79	38,347,807.90	39,588,300.00	39,588,300.00	1,240,492.10+	3.13%+	44,927,606.00	46,050,400.00	47,201,700.00
25005003/21010102 Overtime	1,522,464.00	1,667,000.00	7,060,000.00	7,060,000.00	5,393,000.00+	76.39%+	2,728,428.00	2,797,100.00	2,866,800.00
25005003/21010103 Consolidated Revenue Fund Charges - Salaries	274,160.37	62,393.48			62,393.48-				
25005003/21020101 Housing/Rent Allowance	4,780,201.96	5,083,013.48	8,208,900.00	8,208,900.00	3,125,886.52+	38.08%+	5,805,262.00	5,950,800.00	6,099,700.00
25005003/21020102 Transport Allowance	1,718,785.70	1,375,767.48	1,409,300.00	1,409,300.00	33,532.52+	2.38%+	1,171,200.00	1,200,500.00	1,230,500.00
25005003/21020103 Meal Subsidy	412,336.00	467,700.00	599,100.00	599,100.00	131,400.00+	21.93%+	439,200.00	450,200.00	461,000.00
25005003/21020104 Utility Allowance	512,238.75	419,083.75	714,300.00	714,300.00	295,216.25+	41.33%+	736,762.00	755,100.00	774,300.00
25005003/21020105 Entertainment Allowance	322,873.75	200,983.75	410,600.00	410,600.00	209,616.25+	51.05%+	428,361.00	439,400.00	450,200.00
25005003/21020106 Leave Allowance		1,945,496.00	3,315,700.00	3,315,700.00	1,370,204.00+	41.32%+	2,200,416.00	2,255,700.00	2,312,100.00
25005003/21020107 Domestic Staff Allowance	1,740,300.83	1,540,909.35	936,300.00	936,300.00	604,609.35-	64.57%-	2,260,882.00	2,317,000.00	2,374,700.00
25005003/21020108 Shift Allowance	1,821,652.00	1,468,679.00	1,711,900.00	1,711,900.00	243,221.00+	14.21%+	1,623,688.00	1,663,900.00	1,705,900.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
25005003/21020109 Call Duties Allowance	110,223.00	330,998.00			330,998.00-				
25005003/21020110 Clinical Allowance		183,476.75			183,476.75-				
25005003/21020111 Hazard Allowance	705,240.00	720,000.00	720,300.00	720,300.00	300.00+	0.04%+	780,000.00	799,500.00	819,900.00
Sub Total: Personnel Cost	50,450,265.15	53,813,308.94	64,674,700.00	64,674,700.00	10,861,391.06+	16.79%+	63,101,805.00	64,679,600.00	66,296,800.00
25005003/22020101 Local Travel and Transport - Training			450,200.00	450,200.00	450,200.00+	100.00%+	657,106.00	673,500.00	690,300.00
25005003/22020102 Local Travel and Transport - Others			949,600.00	949,600.00	949,600.00+	100.00%+	959,096.00	983,200.00	1,007,300.00
25005003/22020301 Office Stationaries /Computer Consumables	200,000.00	150,000.00	500,600.00	500,600.00	350,600.00+	70.04%+	755,606.00	774,300.00	793,500.00
25005003/22020307 Drugs & Medical Supplies		2,000,000.00	2,000,000.00	2,000,000.00			2,020,000.00	2,070,800.00	2,122,400.00
25005003/22020309 Uniforms and other Clothings		200,400.00	200,400.00	200,400.00					
25005003/22020402 Maintenance of Office Furniture		485,000.00	749,100.00	749,100.00	264,100.00+	35.26%+	506,591.00	519,800.00	533,000.00
25005003/22020403 Maintenance of Office Building Residential Qtrs			450,200.00	450,200.00	450,200.00+	100.00%+	300,000.00	307,300.00	314,500.00
25005003/22020405 Maintenance of Plants & Generators			99,700.00	99,700.00	99,700.00+	100.00%+	100,697.00	103,200.00	105,600.00
25005003/22020501 Local Training			200,400.00	200,400.00	200,400.00+	100.00%+			
25005003/22020801 Motor Vehicle Fuel Cost		200,400.00	200,400.00	200,400.00			606,612.00	621,800.00	637,400.00
25005003/22020803 Plant/Generator Fuel Cost		150,000.00	300,100.00	300,100.00	150,100.00+	50.02%+	505,505.00	518,600.00	531,800.00
25005003/22021004 Medical Expenses		1,000,000.00	1,000,000.00	1,000,000.00			1,010,000.00	1,034,900.00	1,061,300.00
25005003/22021014 Annual Budget Expenses and Administration		249,700.00	249,700.00	249,700.00			250,000.00	255,700.00	261,700.00
Sub-Total: Overhead	200,000.00	4,435,500.00	7,350,400.00	7,350,400.00	2,914,900.00+	39.66%+	7,671,213.00	7,863,100.00	8,058,800.00
Total Recurrent Expenditure	50,650,265.15	58,248,808.94	72,025,100.00	72,025,100.00	13,776,291.06+	19.13%+	70,773,018.00	72,542,700.00	74,355,600.00
25005004 - Bureau of Administration									
25005004/21010101 Basic Salary	81,738,733.11	76,348,912.00	77,792,300.00	77,792,300.00	1,443,388.00+	1.86%+	107,297,498.00	109,979,600.00	112,728,700.00
25005004/21010102 Overtime Payments	6,248,904.00	4,891,884.70	10,836,700.00	10,836,700.00	5,944,815.30+	54.86%+	12,498,208.00	12,810,300.00	13,130,800.00
25005004/21010103 Consolidation Revenue Fund Charges - Salaries	788,309.18	382,776.11	3,235,300.00	3,235,300.00	2,852,523.89+	88.17%+			
25005004/21020101 House/Rent Allowance	19,747,379.96	19,501,246.80	20,163,300.00	20,163,300.00	662,053.20+	3.28%+	32,517,707.00	33,330,200.00	34,163,300.00
25005004/21020102 Transport Allowance	6,358,058.57	5,797,351.22	5,220,900.00	5,220,900.00	576,451.22-	11.04%-	7,500,000.00	7,687,800.00	7,879,900.00
25005004/21020103 Meal Subsidy	2,339,904.00	1,722,300.00	2,704,700.00	2,704,700.00	982,400.00+	36.32%+	3,282,000.00	3,363,800.00	3,447,800.00
25005004/21020104 Utility Allowance	1,508,186.25	1,412,980.50	1,854,700.00	1,854,700.00	441,719.50+	23.82%+	2,191,163.00	2,246,100.00	2,302,500.00
25005004/21020105 Entertainment Allowance	475,278.25	629,680.50	536,600.00	536,600.00	93,080.50-	17.35%-	680,361.00	697,500.00	715,500.00
25005004/21020106 Leave Allowance		6,426,301.00	8,779,100.00	8,779,100.00	2,352,799.00+	26.80%+	10,729,749.00	10,997,600.00	11,272,500.00
25005004/21020107 Domestic Staff Allowance	4,215,424.57	4,818,105.22	4,175,300.00	4,175,300.00	642,805.22-	15.40%-	80,090,470.00	82,092,500.00	84,145,300.00
25005004/21020114 Duty Allowance	1,624,804.00	500.00	4,309,700.00	4,309,700.00	4,309,200.00+	99.99%+	6,840,000.00	7,010,800.00	7,186,100.00
Sub Total: Personnel Cost	125,044,981.89	121,932,038.05	139,608,600.00	139,608,600.00	17,676,561.95+	12.66%+	263,627,156.00	270,216,200.00	276,972,400.00
25005004/22020101 Local Travel and Transport - Training			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	563,000.00	577,400.00	591,800.00
25005004/22020102 Local Travel and Transport - Others		150,000.00	500,600.00	500,600.00	350,600.00+	70.04%+	212,600.00	218,400.00	224,400.00
25005004/22020201 Electricity Charges			500,600.00	500,600.00	500,600.00+	100.00%+	512,600.00	525,800.00	539,000.00
25005004/22020301 Office Stationaries /Computer Consumables	799,100.00	667,200.00	699,900.00	699,900.00	32,700.00+	4.67%+	2,900,800.00	2,973,600.00	3,048,000.00
25005004/22020401 Maintenance of Motor Vehicle /Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	269,000.00	276,100.00	283,300.00
25005004/22020402 Maintenance of Office Furniture	374,000.00	150,000.00	399,800.00	399,800.00	249,800.00+	62.48%+	469,000.00	480,200.00	492,200.00
25005004/22020403 Maintenance of Office Building Residential Qtrs		500,000.00	350,500.00	350,500.00	149,500.00-	42.65%-	358,900.00	367,400.00	377,000.00
25005004/22020405 Maintenance of Plants & Generators	500,000.00	440,000.00	500,600.00	500,600.00	60,600.00+	12.11%+	512,600.00	525,800.00	539,000.00
25005004/22020801 Motor Vehicle Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	205,000.00	210,100.00	214,900.00
25005004/22020802 Other Transport Equipment Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	255,200.00	261,700.00	267,700.00
25005004/22020803 Plant/Generator Fuel Cost	320,000.00	198,600.00	399,800.00	399,800.00	201,200.00+	50.33%+	609,400.00	624,300.00	639,900.00
25005004/22021001 Refreshment & Meals	236,000.00		200,400.00	200,400.00	200,400.00+	100.00%+	255,700.00	261,700.00	267,700.00
25005004/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	303,300.00	310,900.00	318,200.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
25005004/22021007 Welfare Packages	500,000.00		500,600.00	500,600.00	500,600.00+	100.00%+	212,600.00	218,400.00	224,400.00
25005004/22021012 Promotion (Service Wide)	200,400.00		200,400.00	200,400.00	200,400.00+	100.00%+	205,200.00	210,100.00	214,900.00
25005004/22021014 Annual Budget Expenses and Administration	200,000.00	249,700.00	249,700.00	249,700.00			250,000.00	255,700.00	261,700.00
25005004/22021016 Servicom	150,000.00		150,100.00	150,100.00	150,100.00+	100.00%+	153,700.00	157,300.00	160,900.00
Sub-Total: Overhead	3,279,500.00	2,355,500.00	8,254,300.00	8,254,300.00	5,898,800.00+	71.46%+	8,248,600.00	8,454,900.00	8,665,000.00
Total Recurrent Expenditure	128,324,481.89	124,287,538.05	147,862,900.00	147,862,900.00	23,575,361.95+	15.94%+	271,875,756.00	278,671,100.00	285,637,400.00
25005007 - Bureau of Establishment									
25005007/21010101 Basic Salaries	41,945,157.43	41,734,154.04	51,163,300.00	51,163,300.00	9,429,145.96+	18.43%+	52,881,264.00	54,202,900.00	55,558,200.00
25005007/21010102 Overtime Payments	3,536,330.00	3,352,044.00	3,929,200.00	3,929,200.00	577,156.00+	14.69%+			
25005007/21010103 Consolidation Revenue Fund Charges - Salaries	241,557.62	433,434.88	6,289,300.00	6,289,300.00	5,855,865.12+	93.11%+			
25005007/21020101 House/Rent Allowance	12,169,000.83	11,705,984.48	17,000,000.00	17,000,000.00	5,294,015.52+	31.14%+	17,194,021.00	17,624,200.00	18,064,800.00
25005007/21020102 Transport Allowance	3,102,815.57	2,831,167.48	3,134,400.00	3,134,400.00	303,232.52+	9.67%+	4,189,504.00	4,294,100.00	4,401,000.00
25005007/21020103 Meal Subsidy	1,096,311.00	1,106,400.00	1,385,300.00	1,385,300.00	278,900.00+	20.13%+	1,840,764.00	1,887,100.00	1,933,900.00
25005007/21020104 Utility Allowance	931,561.50	781,183.75	792,300.00	792,300.00	11,116.25+	1.40%+	1,251,564.00	1,283,300.00	1,315,700.00
25005007/21020105 Entertainment Allowance	396,009.50	233,983.75	144,100.00	144,100.00	89,883.75-	62.38%-	482,304.00	494,600.00	506,600.00
25005007/21020106 Leave Allowance		3,046,724.00	511,400.00	511,400.00	2,535,324.00-	495.76%-	5,291,583.00	5,423,800.00	5,559,500.00
25005007/21020107 Domestic Staff Allowance	3,107,628.45	2,414,427.35	3,180,100.00	3,180,100.00	765,672.65+	24.08%+	6,765,552.00	6,935,100.00	7,108,000.00
25005007/21020114 Duty Allowance			3,312,100.00	3,312,100.00	3,312,100.00+	100.00%+	3,324,000.00	3,407,000.00	3,492,200.00
Sub Total: Personnel Cost	66,526,371.90	67,639,503.73	90,841,500.00	90,841,500.00	23,201,996.27+	25.54%+	93,220,556.00	95,552,100.00	97,939,900.00
25005007/22020101 Local Travel and Transport - Training	825,000.00		2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	3,000,600.00	3,075,600.00	3,152,400.00
25005007/22020102 Local Travel and Transport - Others			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+			
25005007/22020201 Electricity Charges			50,400.00	50,400.00	50,400.00+	100.00%+			
25005007/22020205 Water Rates			50,400.00	50,400.00	50,400.00+	100.00%+			
25005007/22020301 Office Stationeries/Computer Consumables		450,000.00	2,500,600.00	2,500,600.00	2,050,600.00+	82.00%+	2,902,100.00	2,974,800.00	3,049,200.00
25005007/22020305 Printing of Non Security Documents			99,700.00	99,700.00	99,700.00+	100.00%+	300,100.00	307,400.00	314,600.00
25005007/22020306 Printing of Security Documents			200,400.00	200,400.00	200,400.00+	100.00%+			
25005007/22020401 Maintenance of Motor Vehicle /Transport Equipment			150,100.00	150,100.00	150,100.00+	100.00%+			
25005007/22020402 Maintenance of Office Furniture			150,100.00	150,100.00	150,100.00+	100.00%+	900,200.00	923,100.00	945,900.00
25005007/22020403 Maintenance of Office Building Residential Qtrs			200,400.00	200,400.00	200,400.00+	100.00%+	700,400.00	717,900.00	735,900.00
25005007/22020404 Maintenance of office /IT Equipments			300,100.00	300,100.00	300,100.00+	100.00%+	100,000.00	102,100.00	104,500.00
25005007/22020405 Maintenance of Plants & Generators			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,300.00	210,100.00
25005007/22020406 Other Maintenance Services			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,300.00	210,100.00
25005007/22020501 Local Training			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,100.00	104,500.00
25005007/22020701 Financial Consulting			99,700.00	99,700.00	99,700.00+	100.00%+			
25005007/22020801 Motor Vehicle Fuel Cost			99,700.00	99,700.00	99,700.00+	100.00%+			
25005007/22020803 Plant/Generator Fuel Cost		300,000.00	300,100.00	300,100.00	100.00+	0.03%+	700,000.00	717,900.00	735,900.00
25005007/22021001 Refreshment & Meals			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,600.00	52,800.00
25005007/22021003 Publicity and Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,100.00	104,500.00
25005007/22021004 Medical Expenses		162,450.00	500,600.00	500,600.00	338,150.00+	67.55%+	500,600.00	512,600.00	525,800.00
25005007/22021006 Postage and Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,600.00	52,800.00
25005007/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	250,200.00	256,900.00	262,900.00
25005007/22021014 Annual Budget Expenses and Administration	200,000.00	249,700.00	249,700.00	249,700.00			250,000.00	255,700.00	261,700.00
25005007/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+			
Sub-Total: Overhead	1,025,000.00	1,162,150.00	10,304,900.00	10,304,900.00	9,142,750.00+	88.72%+	10,305,200.00	10,562,000.00	10,823,600.00
Total Recurrent Expenditure	67,551,371.90	68,801,653.73	101,146,400.00	101,146,400.00	32,344,746.27+	31.98%+	103,525,756.00	106,114,100.00	108,763,500.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
25007001 - Local Government Staff Pension Board									
25007001/21010101 Basic Salary			1,034,800.00	1,034,800.00	1,034,800.00+	100.00%+			
Sub Total: Personnel Cost			1,034,800.00	1,034,800.00	1,034,800.00+	100.00%+			
25007001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	550,924.00	564,300.00	578,700.00
25007001/22020102 Local Travel and Transport - Others			1,200,400.00	1,200,400.00	1,200,400.00+	100.00%+	550,924.00	564,300.00	578,700.00
25007001/22020201 Electricity Charges			99,700.00	99,700.00	99,700.00+	100.00%+	106,000.00	109,200.00	111,600.00
25007001/22020204 Stalelite Broadcasting Access Charges			500,600.00	500,600.00	500,600.00+	100.00%+	900,000.00	922,000.00	944,800.00
25007001/22020205 Water Rates			99,700.00	99,700.00	99,700.00+	100.00%+	312,016.00	319,400.00	327,800.00
25007001/22020301 Office Stationeries/Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	550,906.00	564,300.00	578,700.00
25007001/22020305 Printing and Non Security Documents			200,400.00	200,400.00	200,400.00+	100.00%+	550,906.00	564,300.00	578,700.00
25007001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	300,000.00	307,300.00	314,500.00
25007001/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	260,000.00	266,500.00	273,700.00
25007001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	222,184.00	228,100.00	234,100.00
25007001/22020501 Local Training			399,800.00	399,800.00	399,800.00+	100.00%+	1,101,848.00	1,129,600.00	1,158,400.00
25007001/22020701 Financial Consulting			99,700.00	99,700.00	99,700.00+	100.00%+	220,336.00	225,700.00	231,700.00
25007001/22020801 Motor Vehicle Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	440,720.00	451,400.00	462,200.00
25007001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	440,720.00	451,400.00	462,200.00
25007001/22021001 Refreshment & Meals			200,400.00	200,400.00	200,400.00+	100.00%+	220,336.00	225,700.00	231,700.00
25007001/22021003 Publicity & Advertisements			200,400.00	200,400.00	200,400.00+	100.00%+	220,336.00	225,700.00	231,700.00
25007001/22021006 Postage & Courier Service			150,100.00	150,100.00	150,100.00+	100.00%+	220,336.00	225,700.00	231,700.00
25007001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,101,848.00	1,129,600.00	1,158,400.00
25007001/22021014 Annual Budget Expenses and Administration		249,700.00	249,700.00	249,700.00			275,440.00	282,100.00	289,300.00
Sub-Total: Overhead		249,700.00	8,204,000.00	8,204,000.00	7,954,300.00+	96.96%+	8,545,780.00	8,756,600.00	8,978,600.00
Total Recurrent Expenditure		249,700.00	9,238,800.00	9,238,800.00	8,989,100.00+	97.30%+	8,545,780.00	8,756,600.00	8,978,600.00
40001001 - Office of the Auditor General(State)									
40001001/21010101 Basic Salary	57,113,810.38	64,484,147.18	78,266,500.00	78,266,500.00	13,782,352.82+	17.61%+	87,232,896.00	89,414,100.00	91,649,400.00
40001001/21010102 Overtime Payments	3,700,887.00	11,645,489.00	8,613,400.00	8,613,400.00	3,032,089.00-	35.20%-	9,115,705.00	9,343,400.00	9,577,500.00
40001001/21010103 Consolidation Revenue Fund Charges - Salaries	272,831.37	46,795.11			46,795.11-				
40001001/21020101 Housing/Rent Allowance	12,679,692.83	17,205,750.48	27,530,600.00	27,530,600.00	10,324,849.52+	37.50%+	25,254,484.00	25,885,900.00	26,533,000.00
40001001/21020102 Transport Allowance	5,058,846.83	4,237,575.61	5,075,700.00	5,075,700.00	838,124.39+	16.51%+	6,180,000.00	6,334,900.00	6,493,400.00
40001001/21020103 Meal Subsidy	1,260,114.00	1,755,200.00	2,240,100.00	2,240,100.00	484,900.00+	21.65%+	2,440,800.00	2,501,800.00	2,564,200.00
40001001/21020104 Utility Allowance	914,762.75	1,190,680.50	1,697,500.00	1,697,500.00	506,819.50+	29.86%+	1,557,600.00	1,596,600.00	1,636,200.00
40001001/21020105 Entertainment Allowance	363,659.75	283,787.00	644,600.00	644,600.00	360,813.00+	55.97%+	342,000.00	350,500.00	358,900.00
40001001/21020106 Leave Allowance		4,699,721.00	7,819,900.00	7,819,900.00	3,120,179.00+	39.90%+	8,723,253.00	8,941,200.00	9,164,500.00
40001001/21020107 Domestic Staff Allowance	3,087,588.83	4,042,759.48	6,235,300.00	6,235,300.00	2,192,540.52+	35.16%+	5,829,648.00	5,975,900.00	6,124,800.00
40001001/21020109 Call Duties Allowance	307,607.00	286,000.00			286,000.00-				
40001001/21020111 Hazard Allowance							26,169,868.00	26,823,600.00	27,494,600.00
40001001/21020114 Duty Allowance			4,991,600.00	4,991,600.00	4,991,600.00+	100.00%+			
Sub Total: Personnel Cost	84,759,800.74	109,877,905.36	143,115,200.00	143,115,200.00	33,237,294.64+	23.22%+	172,846,254.00	177,167,900.00	181,596,500.00
40001001/22020101 Local Travel and Transport - Training	330,000.00	1,500,000.00	2,000,000.00	2,000,000.00	500,000.00+	25.00%+	15,000,000.00	15,374,600.00	15,758,800.00
40001001/22020102 Local Travel and Transport - Others	1,700,000.00	1,250,000.00	3,000,000.00	3,000,000.00	1,750,000.00+	58.33%+	22,478,500.00	23,040,800.00	23,617,000.00
40001001/22020103 International Transport & Travel Training			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
40001001/22020201 Electricity Charges			200,500.00	200,500.00	200,500.00+	100.00%+	600,000.00	614,700.00	630,300.00
40001001/22020203 Internet Access Charges			500,600.00	500,600.00	500,600.00+	100.00%+	100,000.00	102,100.00	104,500.00
40001001/22020205 Water Rate			150,100.00	150,100.00	150,100.00+	100.00%+	150,000.00	153,700.00	157,300.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
40001001/22020208 Soft ware Charges/Licence Renewal			500,600.00	500,600.00	500,600.00+	100.00%+	200,000.00	205,300.00	210,100.00
40001001/22020301 Office Stationary/Computer Consumables		200,000.00	200,500.00	200,500.00	500.00+	0.25%+	1,000,000.00	1,025,200.00	1,050,400.00
40001001/22020305 Printing of Non-Security Documents			500,600.00	500,600.00	500,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
40001001/22020401 Maintenance of Motor Vehicle/Transport Equipment		296,500.00	500,600.00	500,600.00	204,100.00+	40.77%+	2,000,000.00	2,050,400.00	2,102,000.00
40001001/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
40001001/22020403 Maintenance of Office Building Residential Qtrs		500,600.00	500,600.00	500,600.00			1,000,000.00	1,025,200.00	1,050,400.00
40001001/22020404 Maintenance of Office/IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
40001001/22020405 Maintenance of Plants & Generators			799,600.00	799,600.00	799,600.00+	100.00%+	850,000.00	871,500.00	893,100.00
40001001/22020406 Other Maintenance Services			400,900.00	400,900.00	400,900.00+	100.00%+	400,900.00	410,600.00	421,400.00
40001001/22020501 Local Training			399,800.00	399,800.00	399,800.00+	100.00%+			
40001001/22020601 Security Services			210,100.00	210,100.00	210,100.00+	100.00%+	210,100.00	214,900.00	219,800.00
40001001/22020701 Financial Consulting							5,000,000.00	5,124,900.00	5,253,300.00
40001001/22020702 Information Technology Consulting			91,200.00	91,200.00	91,200.00+	100.00%+	91,200.00	93,600.00	96,000.00
40001001/22020801 Motor Vehicle Fuel Cost	515,130.00		549,800.00	549,800.00	549,800.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
40001001/22020803 Plant/Generator Fuel Cost	524,670.00	470,200.00	1,000,000.00	1,000,000.00	529,800.00+	52.98%+	2,496,000.00	2,558,200.00	2,621,900.00
40001001/22021001 Refreshment & Meals			399,800.00	399,800.00	399,800.00+	100.00%+	500,000.00	512,600.00	525,800.00
40001001/22021002 Honorarium & Sitting Allowance			500,600.00	500,600.00	500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
40001001/22021003 Publicity and Advertisements			200,500.00	200,500.00	200,500.00+	100.00%+	150,000.00	153,700.00	157,300.00
40001001/22021004 Medical Expenses			399,800.00	399,800.00	399,800.00+	100.00%+	3,100,000.00	3,177,700.00	3,257,000.00
40001001/22021006 Postages & courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	150,100.00	153,700.00	157,300.00
40001001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
40001001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
40001001/22021014 Annual Budget Expenses & Administration	200,000.00	249,000.00	249,700.00	249,700.00	700.00+	0.28%+	250,000.00	255,700.00	261,700.00
40001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead	3,269,800.00	4,466,300.00	17,307,600.00	17,307,600.00	12,841,300.00+	74.19%+	72,677,600.00	74,493,800.00	76,355,800.00
Total Recurrent Expenditure	88,029,600.74	114,344,205.36	160,422,800.00	160,422,800.00	46,078,594.64+	28.72%+	245,523,854.00	251,661,700.00	257,952,300.00
47001001 - Civil Service Commission									
47001001/21010101 Basic Salary	71,863,434.42	54,269,419.54	67,147,700.00	67,147,700.00	12,878,280.46+	19.18%+	77,311,425.00	79,243,700.00	81,224,500.00
47001001/21010102 Overtime Payments	4,819,008.00	4,156,032.34	4,200,400.00	4,200,400.00	44,367.66+	1.06%+	4,200,000.00	4,304,900.00	4,412,900.00
47001001/21010103 Consolidated Revenue Fund Charges - Salaries	592,789.24	46,795.11	30,887,200.00	30,887,200.00	30,840,404.89+	99.85%+	30,887,719.00	31,660,200.00	32,451,300.00
47001001/21020101 Housing/Rent Allowance	19,121,546.70	14,245,624.48	21,193,200.00	21,193,200.00	6,947,575.52+	32.78%+	25,818,228.00	26,463,400.00	27,124,900.00
47001001/21020102 Transport Allowance	6,094,592.70	4,295,963.74	579,900.00	579,900.00	3,716,063.74-	640.81%-	5,903,320.00	6,050,500.00	6,201,800.00
47001001/21020103 Meal Subsidy	1,956,596.00	1,500,500.00	2,792,300.00	2,792,300.00	1,291,800.00+	46.26%+	2,173,100.00	2,226,900.00	2,282,200.00
47001001/21020104 Utility Allowance	1,952,835.25	1,165,197.25	2,376,900.00	2,376,900.00	1,211,702.75+	50.98%+	2,271,689.00	2,328,900.00	2,387,700.00
47001001/21020105 Entertainment Allowance	788,806.25	242,750.25	911,200.00	911,200.00	668,449.75+	73.36%+	1,055,002.00	1,081,600.00	1,109,200.00
47001001/21020106 Leave Allowance		3,477,045.00	722,700.00	722,700.00	2,754,345.00-	381.12%-	7,731,142.00	7,924,400.00	8,122,500.00
47001001/21020107 Domestic Staff Allowance	2,879,493.57	1,060,588.61	3,359,000.00	3,359,000.00	2,298,411.39+	68.43%+	7,598,789.00	7,788,700.00	7,983,200.00
47001001/21020109 Call Duties Allowance	5,005.00		2,495,800.00	2,495,800.00	2,495,800.00+	100.00%+	2,495,740.00	2,558,200.00	2,621,900.00
47001001/21020114 Duty Allowance							2,800,000.00	2,870,300.00	2,942,300.00
Sub Total: Personnel Cost	110,074,107.13	84,459,916.32	136,666,300.00	136,666,300.00	52,206,383.68+	38.20%+	170,246,154.00	174,501,700.00	178,864,400.00
47001001/22020101 Local Transport & Travel-Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,100.00	1,025,200.00	1,050,400.00
47001001/22020102 Local Transport & Travel-Others		1,960,000.00	3,000,000.00	3,000,000.00	1,040,000.00+	34.67%+	3,000,000.00	3,074,500.00	3,151,300.00
47001001/22020301 Office Stationeries/Computer Consumables	200,000.00	954,000.00	2,000,000.00	2,000,000.00	1,046,000.00+	52.30%+	2,500,000.00	2,563,000.00	2,626,700.00
47001001/22020305 Printing of Non Security Documents			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,200.00	2,563,000.00	2,626,700.00
47001001/22020309 Clothing and Other Uniforms			50,400.00	50,400.00	50,400.00+	100.00%+	60,000.00	61,200.00	62,400.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
47001001/22020401 Maintenance of Motor Vehicles/Transport Equipment			799,600.00	799,600.00	799,600.00+	100.00%+	809,600.00	829,600.00	850,000.00
47001001/22020402 Maintenance of Office Furniture			150,100.00	150,100.00	150,100.00+	100.00%+	200,000.00	205,300.00	210,100.00
47001001/22020403 Maintenance of Office Building/Residential Qtrs		1,227,700.00	2,000,000.00	2,000,000.00	772,300.00+	38.62%+	2,500,000.00	2,563,000.00	2,626,700.00
47001001/22020404 Maintenance of Office / IT Equipments			399,800.00	399,800.00	399,800.00+	100.00%+	409,600.00	420,100.00	430,900.00
47001001/22020405 Maintenance of Plants/Generators			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
47001001/22020406 Other Maintenance Services			500,600.00	500,600.00	500,600.00+	100.00%+	800,600.00	821,100.00	841,500.00
47001001/22020803 Plant/Generator Fuel Cost			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,000,600.00	2,050,400.00	2,102,000.00
47001001/22021001 Meals and Refreshment			200,400.00	200,400.00	200,400.00+	100.00%+	300,000.00	307,300.00	314,500.00
47001001/22021002 Honourarium & Sitting Allowance			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
47001001/22021003 Publicity and Advertisement			50,400.00	50,400.00	50,400.00+	100.00%+	70,000.00	72,000.00	74,400.00
47001001/22021004 Medical Expenses			200,400.00	200,400.00	200,400.00+	100.00%+	300,000.00	307,300.00	314,500.00
47001001/22021006 Postage and Courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	104,700.00	106,900.00	109,300.00
47001001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	600,500.00	615,800.00	631,400.00
47001001/22021009 Sporting Activities							35,000.00	36,000.00	37,200.00
47001001/22021011 Recruitment and Appointment (Service Wide)			799,600.00	799,600.00	799,600.00+	100.00%+	104,600.00	106,900.00	109,300.00
47001001/22021013 Promotion (Service Wide)	3,000,000.00						5,000,000.00	5,124,900.00	5,253,300.00
47001001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
47001001/22021016 Servicem			150,100.00	150,100.00	150,100.00+	100.00%+	200,000.00	205,300.00	210,100.00
Sub-Total: Overhead	3,200,000.00	4,141,700.00	17,652,000.00	17,652,000.00	13,510,300.00+	76.54%+	25,745,500.00	26,390,100.00	27,046,800.00
Total Recurrent Expenditure	113,274,107.13	88,601,616.32	154,318,300.00	154,318,300.00	65,716,683.68+	42.59%+	195,991,654.00	200,891,800.00	205,911,200.00
48001001 - Abia State Independence Electoral Commission									
48001001/21010101 Basic Salary	125,753,396.57	139,295,951.37	186,840,400.00	186,840,400.00	47,544,448.63+	25.45%+	183,519,663.00	188,108,000.00	192,810,300.00
48001001/21010102 Overtime Payment	3,634,806.00	3,976,810.00	6,090,000.00	6,090,000.00	2,113,190.00+	34.70%+	5,598,000.00	5,738,300.00	5,882,300.00
48001001/21010103 Consolidation Revenue Fund Charges - Salaries	4,004.00								
48001001/21020101 House Rent Allowance	36,552,871.00	40,991,566.00	75,573,800.00	75,573,800.00	34,582,234.00+	45.76%+	75,467,483.00	77,354,100.00	79,288,100.00
48001001/21020102 Transport Allowance	6,580,925.00	7,829,600.00	10,044,400.00	10,044,400.00	2,214,800.00+	22.05%+	9,710,400.00	9,953,200.00	10,201,700.00
48001001/21020103 Meal Subsidy	3,300,529.00	3,508,000.00	4,539,100.00	4,539,100.00	1,031,100.00+	22.72%+	4,399,200.00	4,509,000.00	4,621,800.00
48001001/21020104 Utility Allowance	1,932,462.00	2,061,800.00	3,388,900.00	3,388,900.00	1,327,100.00+	39.16%+	3,408,219.00	3,493,400.00	3,581,000.00
48001001/21020105 Entertainment Allowance	547,691.00	618,000.00	1,308,500.00	1,308,500.00	690,500.00+	52.77%+	1,338,110.00	1,372,100.00	1,406,900.00
48001001/21020106 Leave Allowance		13,788,408.00	18,684,200.00	18,684,200.00	4,895,792.00+	26.20%+	18,351,871.00	18,810,400.00	19,281,000.00
48001001/21020107 Domestic Staff Allowance	8,876,967.00	13,050,462.00	27,432,200.00	27,432,200.00	14,381,738.00+	52.43%+	27,789,317.00	28,483,800.00	29,195,700.00
48001001/21020111 Hazard		5,000.00			5,000.00-				
48001001/21020114 Duty Allowance			12,000.00	12,000.00	12,000.00+	100.00%+	13,500.00	14,400.00	14,400.00
48001001/21020120 Personal Assistance Allowance			841,500.00	841,500.00	841,500.00+	100.00%+	960,204.00	984,400.00	1,009,600.00
48001001/21020129 Motor/Vehicle Maintenance Allowance			1,369,700.00	1,369,700.00	1,369,700.00+	100.00%+	1,512,337.00	1,549,800.00	1,588,200.00
Sub Total: Personnel Cost	187,183,651.57	225,125,597.37	336,124,700.00	336,124,700.00	110,999,102.63+	33.02%+	332,068,304.00	340,370,900.00	348,881,000.00
48001001/22020101 Local Travel and Transport - Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,150,000.00	3,229,200.00	3,309,700.00
48001001/22020102 Local Travel and Transport - Others	1,000,000.00	370,000.00	1,200,400.00	1,200,400.00	830,400.00+	69.18%+	1,260,420.00	1,291,700.00	1,324,100.00
48001001/22020201 Electricity Charges			600,200.00	600,200.00	600,200.00+	100.00%+			
48001001/22020301 Office Stationeries/Computer Consumables			399,800.00	399,800.00	399,800.00+	100.00%+	419,790.00	429,800.00	440,600.00
48001001/22020305 Printing and Non Security Documents			200,400.00	200,400.00	200,400.00+	100.00%+			
48001001/22020306 Printing of Security Documents			200,400.00	200,400.00	200,400.00+	100.00%+	220,390.00	225,700.00	231,700.00
48001001/22020203 Maintenance of Motor Vehicle/Transport Equipment			600,200.00	600,200.00	600,200.00+	100.00%+	620,190.00	636,200.00	651,800.00
48001001/22020402 Maintenance of Office Furniture			300,100.00	300,100.00	300,100.00+	100.00%+	315,105.00	322,900.00	331,300.00
48001001/22020403 Maintenance of Office Building Residential Qtrs		280,000.00	500,600.00	500,600.00	220,600.00+	44.07%+	525,630.00	539,000.00	552,200.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
48001001/22020404 Maintenance of Office/IT Equipments			99,700.00	99,700.00	99,700.00+	100.00%+	104,685.00	106,900.00	109,300.00
48001001/22020405 Maintenance of Plants & Generators			519,800.00	519,800.00	519,800.00+	100.00%+	545,790.00	559,400.00	573,800.00
48001001/22020406 Other Maintenance Services			300,100.00	300,100.00	300,100.00+	100.00%+	315,105.00	322,900.00	331,300.00
48001001/22020501 Local Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,050,000.00	1,076,800.00	1,103,300.00
48001001/22020801 Motor Vehicle Fuel Cost	200,000.00		300,100.00	300,100.00	300,100.00+	100.00%+	414,805.00	425,000.00	435,800.00
48001001/22020802 Other Transport Equipment Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	315,105.00	322,900.00	331,300.00
48001001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	525,105.00	537,900.00	551,100.00
48001001/22021001 Refreshment & Meals			300,100.00	300,100.00	300,100.00+	100.00%+	315,105.00	322,900.00	331,300.00
48001001/22021003 Publicity and Advertisement			200,400.00	200,400.00	200,400.00+	100.00%+	368,025.00	377,000.00	386,600.00
48001001/22021004 Medical Expenses			350,500.00	350,500.00	350,500.00+	100.00%+	210,420.00	216,100.00	222,100.00
48001001/22021014 Annual Budget Expenses & Administration		249,700.00	249,700.00	249,700.00			250,000.00	255,700.00	261,700.00
48001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	157,500.00	160,900.00	164,500.00
Sub-Total: Overhead	1,200,000.00	899,700.00	11,273,300.00	11,273,300.00	10,373,600.00+	92.02%+	11,083,170.00	11,358,900.00	11,643,500.00
Total Recurrent Expenditure	188,383,651.57	226,025,297.37	347,398,000.00	347,398,000.00	121,372,702.63+	34.94%+	343,151,474.00	351,729,800.00	360,524,500.00
62001001 - Ministry Of Parastatals									
62001001/21010101 Basic Salary			4,500,600.00						
62001001/21010102 Overtime Payments			300,100.00						
62001001/21010103 Consolidated Revenue Fund Charges			3,000,000.00						
62001001/21020101 Housing /Rent Allowance			1,500,600.00						
62001001/21020102 Transport Allowance			500,600.00						
62001001/21020103 Meal Subsidy			200,500.00						
62001001/21020104 Utility Allowance			200,500.00						
62001001/21020105 Entertainment Allowance			99,600.00						
62001001/21020106 Leave Allowance			600,200.00						
62001001/21020107 Domestic Staff Allowance			500,600.00						
Sub Total: Personnel Cost			11,403,300.00						
62001001/22020101 Local Travel & Transport - Training			500,600.00						
62001001/22020102 Local Travel & Transport - Others			300,100.00						
62001001/22020301 Office Stationeries/Computer Comsumables			200,500.00						
62001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			200,500.00						
62001001/22020403 Maintenance of Office Building/ Residential Qtrs			200,500.00						
62001001/22020404 Maintenance of Office Furniture /IT Equipment			300,100.00						
62001001/22020405 Maintenance of Plants and Generators			300,100.00						
62001001/22020406 Other Maintenance Services and Minor Bills			99,600.00						
62001001/22020501 Local Training			150,100.00						
62001001/22020801 Motor Vehicle Fuel Cost			399,800.00						
62001001/22020802 Other Transport Equipment Fuel Cost			200,500.00						
62001001/22020803 Plant/Generator Fuel Cost			399,800.00						
62001001/22021003 Publicity and Advertisement			50,400.00						
62001001/22021004 Medical Expenses			200,500.00						
62001001/22021006 Postages and Courier Services			50,400.00						
62001001/22021007 Welfare Packages			300,100.00						
62001001/22021014 Annual Budget Expenses And Administration			150,100.00						
Sub-Total: Overhead			4,003,700.00						
Total Recurrent Expenditure			15,407,000.00						

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
63001001 - Office of the Auditor General for Local Governmen									
63001001/21010101 Basic Salary	37,021,328.18	40,220,792.97	44,147,600.00	44,147,600.00	3,926,807.03+	8.89%+	42,861,840.00	43,933,900.00	45,032,300.00
63001001/21010102 Overtime Payments	1,089,177.00	1,154,388.00	1,763,500.00	1,763,500.00	609,112.00+	34.54%+	1,587,924.00	1,627,800.00	1,668,600.00
63001001/21010103 Consolidated Revenue Fund Charges - Salaries	542,093.78	246,064.96	6,577,500.00	4,577,500.00	4,331,435.04+	94.62%+	7,477,808.00	7,665,000.00	7,857,000.00
63001001/21020101 Housing/Rent Allowance	11,398,154.44	12,681,234.96	15,196,900.00	13,196,900.00	515,665.04+	3.91%+	14,982,156.00	15,356,600.00	15,740,700.00
63001001/21020102 Transport Allowance	2,950,083.44	3,983,282.96	2,716,700.00	2,716,700.00	1,266,582.96-	46.62%-	2,630,400.00	2,696,300.00	2,763,500.00
63001001/21020103 Meal Subsidy	896,400.00	979,400.00	1,214,800.00	1,214,800.00	235,400.00+	19.38%+	1,176,000.00	1,205,300.00	1,235,300.00
63001001/21020104 Utility Allowance	900,481.00	1,069,570.75	721,500.00	721,500.00	348,070.75-	48.24%-	698,400.00	715,500.00	733,500.00
63001001/21020105 Entertainment Allowance	480,935.00	647,770.75	162,100.00	162,100.00	485,670.75-	299.61%-	180,000.00	184,800.00	189,600.00
63001001/21020106 Leave Allowance			4,539,100.00	2,539,100.00	2,539,100.00+	100.00%+	4,282,006.00	4,389,000.00	4,498,300.00
63001001/21020107 Domestic Staff Allowance	3,630,371.44	7,309,365.83	4,240,100.00	4,240,100.00	3,069,265.83-	72.39%-	4,769,712.00	4,888,400.00	5,010,800.00
63001001/21020109 Call Duties Allowance	255,256.00	247,000.00			247,000.00-				
63001001/21020114 Duty Allowance			3,108,000.00	3,108,000.00	3,108,000.00+	100.00%+	3,168,000.00	3,247,300.00	3,328,900.00
Sub Total: Personnel Cost	59,164,280.28	68,538,871.18	84,387,800.00	78,387,800.00	9,848,928.82+	12.56%+	83,814,246.00	85,909,900.00	88,058,500.00
63001001/22020101 Local Travel and Transport - Training		1,405,000.00	2,000,000.00	1,500,000.00	95,000.00+	6.33%+	2,050,000.00	2,100,900.00	2,153,700.00
63001001/22020102 Local Travel and Transport - Others			2,000,000.00	1,500,000.00	1,500,000.00+	100.00%+	2,050,000.00	2,100,900.00	2,153,700.00
63001001/22020201 Electricity Charges			200,400.00	200,400.00	200,400.00+	100.00%+	205,416.00	210,100.00	214,900.00
63001001/22020203 Internet Access Charges			50,400.00	50,400.00	50,400.00+	100.00%+	51,660.00	52,800.00	54,000.00
63001001/22020208 Software Charges/License Renewal			200,400.00	200,400.00	200,400.00+	100.00%+	205,416.00	210,100.00	214,900.00
63001001/22020301 Office Stationeries Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	1,263,121.00	1,294,200.00	1,326,600.00
63001001/22020401 Maintenance of Motor Vehicle./Transport Equipment			200,400.00	200,400.00	200,400.00+	100.00%+	1,200,000.00	1,230,500.00	1,261,700.00
20007001/22020804 Maintenance of Office Furniture			205,300.00	205,300.00	205,300.00+	100.00%+	210,438.00	216,100.00	222,100.00
63001001/22020403 Maintenance of Office Building Residential Qtrs			399,800.00	399,800.00	399,800.00+	100.00%+	50,000.00	51,600.00	52,800.00
63001001/22020404 Maintenance of Office / IT Equipments			399,800.00	399,800.00	399,800.00+	100.00%+	409,801.00	420,200.00	431,000.00
63001001/22020405 Maintenance of Plants and Generator			300,100.00	300,100.00	300,100.00+	100.00%+	307,603.00	315,700.00	324,100.00
63001001/22020406 Other Maintenance Services			50,400.00	50,400.00	50,400.00+	100.00%+	51,660.00	52,800.00	54,000.00
63001001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
63001001/22020701 Financial Consulting			8,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	11,000,000.00	11,274,900.00	11,557,000.00
63001001/22020702 Information Technology Consulting			300,100.00	300,100.00	300,100.00+	100.00%+	500,000.00	512,600.00	525,800.00
63001001/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	1,409,801.00	1,445,400.00	1,481,400.00
63001001/22020000 Plant/Generator Fuel Cost			409,400.00	409,400.00	409,400.00+	100.00%+	1,680,000.00	1,721,500.00	1,764,700.00
63001001/22020901 Bank Charges (Other than Interest)			200,400.00	200,400.00	200,400.00+	100.00%+	205,416.00	210,100.00	214,900.00
63001001/22021001 Refreshment & Meals			200,400.00	200,400.00	200,400.00+	100.00%+	650,000.00	666,300.00	683,100.00
63001001/22021002 Honorarium & Sitting Allowance			399,800.00	399,800.00	399,800.00+	100.00%+	3,500,000.00	3,587,100.00	3,677,100.00
63001001/22021003 Publicity & Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	102,198.00	104,500.00	106,900.00
63001001/22021004 Medical Expenses			307,300.00	307,300.00	307,300.00+	100.00%+	314,983.00	322,900.00	331,300.00
63001001/22021006 Postages & Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	51,660.00	52,800.00	54,000.00
63001001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,025,006.00	1,050,400.00	1,076,800.00
63001001/22021008 Subscription to Professional Bodies			200,400.00	200,400.00	200,400.00+	100.00%+	205,416.00	210,100.00	214,900.00
63001001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	307,603.00	315,700.00	324,100.00
63001001/22021014 Annual Budget Expenses and Administration	200,000.00	249,700.00	249,700.00	249,700.00			550,000.00	564,200.00	578,600.00
63001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	153,858.00	157,300.00	160,900.00
63001001/22021021 Special Days/Celebrations			200,400.00	200,400.00	200,400.00+	100.00%+	205,416.00	210,100.00	214,900.00
Sub-Total: Overhead	200,000.00	1,654,700.00	19,476,200.00	15,476,200.00	13,821,500.00+	89.31%+	32,916,472.00	33,736,300.00	34,581,200.00
Total Recurrent Expenditure	59,364,280.28	70,193,571.18	103,864,000.00	93,864,000.00	23,670,428.82+	25.22%+	116,730,718.00	119,646,200.00	122,639,700.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
64001001 - Local Government Service Commission									
64001001/21010101 Basic Salary	40,602,982.00	11,510,296.21	1,247,300.00	1,247,300.00	10,262,996.21-	822.82%-	1,247,870.00	1,278,600.00	1,311,000.00
64001001/21010102 Overtime Payments	231,479.00	200,500.00	2,105,700.00	2,105,700.00	1,905,200.00+	90.48%+	1,878,000.00	1,924,400.00	1,972,400.00
64001001/21010103 Consolidated Revenue Fund Charges - Salaries		15,598.37	36,873,900.00	36,873,900.00	36,858,301.63+	99.96%+	36,873,760.00	37,795,900.00	38,740,700.00
64001001/21020101 Housing/Rent Allowance	2,996,707.00	2,218,496.87	936,300.00	936,300.00	1,282,196.87-	136.94%-	935,910.00	959,200.00	983,200.00
64001001/21020102 Transport Allowance	4,314,268.61	2,360,611.87	936,300.00	936,300.00	1,424,311.87-	152.12%-	935,910.00	959,200.00	983,200.00
64001001/21020104 Utility Allowance	688,280.00	461,371.75	374,500.00	374,500.00	86,871.75-	23.20%-	374,370.00	384,100.00	393,700.00
64001001/21020105 Entertainment Allowance	440,864.00	306,736.75	374,500.00	374,500.00	67,763.25+	18.09%+	374,370.00	384,100.00	393,700.00
64001001/21020106 Leave Allowance		321,825.40	124,800.00	124,800.00	197,025.40-	157.87%-	124,800.00	128,400.00	132,000.00
64001001/21020107 Domestic Staff Allowance	1,011,048.00	708,646.87	936,300.00	936,300.00	227,653.13+	24.31%+	935,910.00	959,200.00	983,200.00
64001001/21020109 Call Duties Allowance			150,100.00	150,100.00	150,100.00+	100.00%+	150,000.00	153,700.00	157,300.00
Sub Total: Personnel Cost	50,285,628.61	18,104,084.09	44,059,700.00	44,059,700.00	25,955,615.91+	58.91%+	43,830,900.00	44,926,800.00	46,050,400.00
64001001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
64001001/22020102 Local Travel and Transport - Others		349,700.00	1,000,000.00	1,000,000.00	650,300.00+	65.03%+	1,000,000.00	1,025,200.00	1,050,400.00
64001001/22020201 Electricity Charges			300,100.00	300,100.00	300,100.00+	100.00%+	307,500.00	315,700.00	324,100.00
64001001/22020301 Office Stationeries/Computer Consumables	100,000.00	249,700.00	300,100.00	300,100.00	50,400.00+	16.79%+	307,500.00	315,700.00	324,100.00
64001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			200,400.00	200,400.00	200,400.00+	100.00%+	205,000.00	210,100.00	214,900.00
64001001/22020402 Maintenance of Office Furniture			20,400.00	20,400.00	20,400.00+	100.00%+	205,000.00	210,100.00	214,900.00
64001001/22020403 Maintenance of Office Building Residential Qtrs			200,400.00	200,400.00	200,400.00+	100.00%+	205,000.00	210,100.00	214,900.00
64001001/22020404 Maintenance of Office/IT Equipments		400,000.00	300,100.00	300,100.00	99,900.00-	33.29%-	307,500.00	315,700.00	324,100.00
64001001/22020405 Maintenance of Plants & Generators	50,000.00	100,000.00	300,100.00	300,100.00	200,100.00+	66.68%+	307,500.00	315,700.00	324,100.00
64001001/22020406 Other Maintenance Services			99,700.00	99,700.00	99,700.00+	100.00%+	102,490.00	105,600.00	108,000.00
64001001/22020801 Motor Vehicle Fuel Cost	50,000.00		300,100.00	300,100.00	300,100.00+	100.00%+	307,500.00	315,700.00	324,100.00
64001001/22020803 Plant/Generator Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	307,500.00	315,700.00	324,100.00
64001001/22020901 Bank Charges (Other Than Interest)			200,400.00	200,400.00	200,400.00+	100.00%+	200,000.00	205,300.00	210,100.00
64001001/22021001 Refreshment & Meals			200,400.00	200,400.00	200,400.00+	100.00%+	205,000.00	210,100.00	214,900.00
64001001/22021002 Honorarium & Sitting Allowance			500,600.00	500,600.00	500,600.00+	100.00%+	307,500.00	315,700.00	324,100.00
64001001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	307,500.00	315,700.00	324,100.00
64001001/22021006 Postages & courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	102,490.00	105,600.00	108,000.00
64001001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	300,100.00	307,400.00	314,600.00
64001001/22021012 Promotion Service wide			99,700.00	99,700.00	99,700.00+	100.00%+	100,000.00	102,100.00	104,500.00
64001001/22021014 Budget Preparation Expenses			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
64001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	153,750.00	157,300.00	160,900.00
Sub-Total: Overhead	200,000.00	1,099,400.00	6,622,800.00	6,622,800.00	5,523,400.00+	83.40%+	6,488,830.00	6,655,400.00	6,821,000.00
Total Recurrent Expenditure	50,485,628.61	19,203,484.09	50,682,500.00	50,682,500.00	31,479,015.91+	62.11%+	50,319,730.00	51,582,200.00	52,871,400.00
65001001 - Ministry of Boundary Matters & Conflict Resolutio									
65001001/21010101 Basic Salary	513,428.00	1,474,316.00	6,117,600.00	4,117,600.00	2,643,284.00+	64.19%+			
65001001/21010102 Overtime Payment			160,900.00	160,900.00	160,900.00+	100.00%+			
65001001/21020101 Housing/Rent Allowance	70,074.00	303,228.00	2,309,700.00	1,309,700.00	1,006,472.00+	76.85%+			
65001001/21020102 Transport Allowanc	18,800.00	125,000.00	615,900.00	615,900.00	490,900.00+	79.70%+			
65001001/21020103 Meal Subsidy	8,000.00	52,500.00	170,500.00	170,500.00	118,000.00+	69.21%+			
65001001/21020104 Utility Allowance	4,300.00	27,000.00	225,700.00	225,700.00	198,700.00+	88.04%+			
65001001/21020105 Entertainment Allowance			100,800.00	100,800.00	100,800.00+	100.00%+			
65001001/21020106 Leave Allowance		78,817.00	1,320,500.00	1,320,500.00	1,241,683.00+	94.03%+			
65001001/21020107 Domestic Staff Allowance			1,013,200.00	513,200.00	513,200.00+	100.00%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
Sub Total: Personnel Cost	614,602.00	2,060,861.00	12,034,800.00	8,534,800.00	6,473,939.00+	75.85%+			
65001001/22020101 Local Travel and Transport - Training			4,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
65001001/22020102 Local Travel and Transport - Others			4,500,600.00	1,500,600.00	1,500,600.00+	100.00%+			
65001001/22020201 Electricity Charges			200,400.00	200,400.00	200,400.00+	100.00%+			
65001001/22020203 Internet Access Charges			30,000.00	30,000.00	30,000.00+	100.00%+			
65001001/22020205 Water Rates			60,000.00	60,000.00	60,000.00+	100.00%+			
65001001/22020301 Office Stationaries/Computer Consumables	100,000.00		350,500.00	350,500.00	350,500.00+	100.00%+			
65001001/22020305 Printing of non Security Documents			350,500.00	350,500.00	350,500.00+	100.00%+			
65001001/22020309 Uniform and Other Clothing			30,000.00	30,000.00	30,000.00+	100.00%+			
65001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			300,100.00	300,100.00	300,100.00+	100.00%+			
65001001/22020403 Maintenance of Office Building			600,200.00	600,200.00	600,200.00+	100.00%+			
65001001/22020404 Maintenance of Office/IT Equipment		200,000.00	120,000.00	120,000.00	80,000.00-	66.67%-			
65001001/22020405 Maintenance of Plant & Generator			300,100.00	300,100.00	300,100.00+	100.00%+			
65001001/22020406 Other Maintenance Services			300,100.00	300,100.00	300,100.00+	100.00%+			
65001001/22020501 Local Training			300,100.00	300,100.00	300,100.00+	100.00%+			
65001001/22020801 Motor Vehicle Fuel Cost			799,600.00	799,600.00	799,600.00+	100.00%+			
65001001/22020803 Plant and Generator Fuel Cost			900,300.00	900,300.00	900,300.00+	100.00%+			
65001001/22021004 Medical Expenses			200,400.00	200,400.00	200,400.00+	100.00%+			
65001001/22021006 Postage and Courier Services			60,000.00	60,000.00	60,000.00+	100.00%+			
65001001/22021007 Welfare Package			1,799,600.00	1,299,600.00	1,299,600.00+	100.00%+			
65001001/22021009 Sporting Activities			99,700.00	99,700.00	99,700.00+	100.00%+			
65001001/22021014 Annual Budget Expenses	100,000.00		249,700.00	249,700.00	249,700.00+	100.00%+			
65001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+			
Sub-Total: Overhead	200,000.00	200,000.00	15,702,000.00	9,202,000.00	9,002,000.00+	97.83%+			
Total Recurrent Expenditure	814,602.00	2,260,861.00	27,736,800.00	17,736,800.00	15,475,939.00+	87.25%+			
66001001 - Ministry of Special Duties(Establishment & Traini									
66001001/21010101 Basic Salary			3,912,400.00						
66001001/21010102 Overtime Payments			234,100.00						
66001001/21020101 Hosing /Rent Allowance			1,433,400.00						
66001001/21000000 Transport Allowance			362,500.00						
66001001/21020103 Meal Subsidy			159,700.00						
66001001/21020104 Utility			91,200.00						
66001001/21020105 Entertainment Allowance			18,000.00						
66001001/21020106 Leave Allowance			391,400.00						
66001001/21020107 Domestic Staff Allowance			265,300.00						
Sub Total: Personnel Cost			6,868,000.00						
66001001/22020101 Local Transport and Travel - Training			900,400.00						
66001001/22020102 Local Travel and Transport Others			600,200.00						
66001001/22020301 Office Stationaries & Computer Consumables			200,500.00						
66001001/22020305 Printing of non Security Documents			249,700.00						
66001001/22020306 Printing of Security Documents			249,700.00						
66001001/22020309 Uniform and Other Clothing			60,000.00						
66001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			300,100.00						
66001001/22020402 Maintenance of Office Furniture			99,600.00						
66001001/22020403 Maintenance of Office Building			150,100.00						

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
66001001/22020404 Maintenance of Office/IT Equipment			99,600.00						
66001001/22020405 Maintenance of Plants and Generator			300,100.00						
66001001/22020406 Other Maintenance Services			99,600.00						
66001001/22020501 Local Training			1,000,000.00						
66001001/22020801 Motor Vehicle Fuel Cost			150,100.00						
66001001/22020803 Plant & Generator Fuel Cost			200,500.00						
66001001/22021004 Medical Expenses			99,600.00						
66001001/22021006 Postage & Courier Services			50,400.00						
66001001/22021014 Annual Budget Expenses/Administration			150,100.00						
66001001/22021016 Servicom			50,400.00						
Sub-Total: Overhead			5,010,700.00						
Total Recurrent Expenditure			11,878,700.00						
68001001 - Ministry of Inter Governmental Affairs									
68001001/21010101 Basic Salary			6,000,000.00						
68001001/21010102 Overtime Payments			500,600.00						
68001001/21010103 Consolidated Revenue Fund Charges			10,000,000.00						
68001001/21020101 Housing /Rent Allowance			2,000,000.00						
68001001/21020102 Transport Allowance			600,200.00						
68001001/21020103 Meal Subsidy			200,500.00						
68001001/21020104 Utility Allowance			99,600.00						
68001001/21020105 Entertainment Allowance			50,400.00						
68001001/21020106 Leave Allowance			600,200.00						
68001001/21020107 Domestic Staff Allowance			1,000,000.00						
Sub Total: Personnel Cost			21,051,500.00						
68001001/22020101 Local Travel & Transport - Training			500,600.00						
68001001/22020102 Local Travel & Transport - Others			600,200.00						
68001001/22020301 Office Stationeries/Computer Consumables			200,500.00						
68001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			99,600.00						
68001001/22020402 Maintenance of Office Furniture Cum Office			200,500.00						
68001001/22020403 Maintenance of Office Building/ Residential Qtrs			300,100.00						
68001001/22020405 Maintenance of Plants and Generators			399,800.00						
68001001/22020406 Other Maintenance Services and Minor Bills			150,100.00						
68001001/22020501 Local Training			99,600.00						
68001001/22020801 Motor Vehicle Fuel Cost			399,800.00						
68001001/22020802 Other Transport Equipment Fuel Cost			150,100.00						
68001001/22020803 Plant/Generator Fuel Cost			300,100.00						
68001001/22021004 Medical Expenses			99,600.00						
68001001/22021006 Postages and Courier Services			50,400.00						
68001001/22021007 Welfare Packages			249,700.00						
68001001/22021014 Annual Budget Expenses and Administration			150,100.00						
68001001/22021016 Servicom			150,100.00						
Sub-Total: Overhead			4,100,900.00						
Total Recurrent Expenditure			25,152,400.00						

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
73001001 - Home Land Security									
73001001/21010101 Basic Salary	17,902,646.57	44,099,803.46	13,013,200.00	13,013,200.00	31,086,603.46-	238.89%-	10,767,195.00	11,036,000.00	11,312,100.00
73001001/21010102 Overtime Payment	175,583.00	77,722.00	660,200.00	660,200.00	582,478.00+	88.23%+	612,000.00	627,800.00	643,400.00
73001001/21010103 Consolidated Revenue Charges/Salaries	88,055.20	28,600.00			28,600.00-				
73001001/21020101 Housing / Rent Subsidy	3,461,668.87	2,232,655.00	4,681,900.00	4,681,900.00	2,449,245.00+	52.31%+	2,732,058.00	2,800,700.00	2,870,400.00
73001001/21020102 Transport Allowance	1,094,255.80	703,769.00	1,977,100.00	1,977,100.00	1,273,331.00+	64.40%+	809,380.00	829,500.00	849,900.00
73001001/21020103 Meal Subsidy	342,100.00	250,200.00	786,300.00	786,300.00	536,100.00+	68.18%+	358,200.00	367,300.00	376,900.00
73001001/21020104 Utility Allowance	315,420.00	196,405.00	690,300.00	690,300.00	493,895.00+	71.55%+	192,900.00	198,000.00	202,800.00
73001001/21020105 Entertainment Allowance	74,910.00	42,402.50	438,200.00	438,200.00	395,797.50+	90.32%+			
73001001/21020106 Leave Allowance		533,289.00	1,303,800.00	1,303,800.00	770,511.00+	59.10%+	1,078,246.00	1,105,600.00	1,133,200.00
73001001/21020107 Domestic Staff Allowance	780,961.00	120,768.75	1,419,000.00	1,419,000.00	1,298,231.25+	91.49%+			
73001001/21020114 Duty Allowance			183,700.00	183,700.00	183,700.00+	100.00%+			
Sub Total: Personnel Cost	24,235,600.44	48,285,614.71	25,153,700.00	25,153,700.00	23,131,914.71-	91.96%-	16,549,979.00	16,964,900.00	17,388,700.00
73001001/22020101 Local Travel and Transport - Training		215,683.00	3,500,600.00	3,500,600.00	3,284,917.00+	93.84%+	1,000,000.00	1,025,200.00	1,050,400.00
73001001/22020102 Local Travel and Transport Others		2,066,800.00	5,000,000.00	5,000,000.00	2,933,200.00+	58.66%+	1,000,000.00	1,025,200.00	1,050,400.00
73001001/22020301 Office Stationary and Computer Consumables			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
73001001/22020305 Printing of Non Security Documents			150,100.00	150,100.00	150,100.00+	100.00%+	200,000.00	205,300.00	210,100.00
73001001/22020309 Uniform and Other Clothing			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
73001001/22020401 Maintenance of Motor Vehicle / Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
73001001/22020402 Maintenance of Office Furniture		1,895,000.00	200,400.00	200,400.00	1,694,600.00-	845.61%-	200,000.00	205,300.00	210,100.00
73001001/22020403 Maintenance of Office Building / Residential Qtrs			399,800.00	399,800.00	399,800.00+	100.00%+	400,000.00	410,500.00	421,300.00
73001001/22020404 Maintenance of Office and ICT Equipments		600,000.00	500,600.00	500,600.00	99,400.00-	19.86%-	500,800.00	513,800.00	527,000.00
73001001/22020405 Maintenance of Plant and Generators			300,100.00	300,100.00	300,100.00+	100.00%+	300,500.00	308,500.00	315,700.00
73001001/22020406 Other Maintenance Services			300,100.00	300,100.00	300,100.00+	100.00%+	307,603.00	315,700.00	324,100.00
73001001/22020501 Local Training		950,000.00	3,000,000.00	3,000,000.00	2,050,000.00+	68.33%+	3,500,000.00	3,587,100.00	3,677,100.00
73001001/22020601 Security Services	97,000,000.00	624,261,500.00	1,000,000,000.00	500,000,000.00	124,261,500.00-	24.85%-	492,940,497.00	505,264,100.00	517,895,600.00
73001001/22020605 Clearing and Fumigation		50,000,000.00			50,000,000.00-				
73001001/22020801 Motor Vehicle Fuel Cost			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	850,000.00	871,500.00	893,100.00
73001001/22020803 Plant and Generator Fuel Cost			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	800,000.00	819,900.00	840,300.00
73001001/22021004 Medical Expenses			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
73001001/22021007 Welfare Packages		249,700.00	1,500,600.00	1,500,600.00	1,250,900.00+	83.36%+	1,600,000.00	1,639,900.00	1,680,700.00
73001001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	500,000.00	512,600.00	525,800.00
73001001/22021014 Annual Budget Expenses And Administration	200,000.00		249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
73001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,600.00	154,800.00	158,400.00
Sub-Total: Overhead	97,200,000.00	680,238,683.00	1,032,054,000.00	532,054,000.00	148,184,683.00-	27.85%-	510,000,000.00	522,753,700.00	535,820,800.00
Total Recurrent Expenditure	121,435,600.44	728,524,297.71	1,057,207,700.00	557,207,700.00	171,316,597.71-	30.75%-	526,549,979.00	539,718,600.00	553,209,500.00
74001001 - Ministry Of Documentation & Strategic Comm.									
74001001/21010101 Basic Salary			1,000,000.00						
74001001/21010102 Overtime Payments			500,600.00						
74001001/21010103 Consolidated Revenue Fund Charges			5,000,000.00						
74001001/21020101 Housing /Rent Allowance			2,000,000.00						
74001001/21020102 Transport Allowance			600,200.00						
74001001/21020103 Meal Subsidy			200,500.00						
74001001/21020104 Utility Allowance			99,600.00						
74001001/21020105 Entertainment Allowance			50,400.00						

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
74001001/21020106 Leave Allowance			600,200.00						
74001001/21020107 Domestic Staff Allowance			1,000,000.00						
Sub Total: Personnel Cost			11,051,500.00						
74001001/22020101 Local Travel & Transport - Training			500,600.00						
74001001/22020102 Local Travel & Transport - Others			399,800.00						
74001001/22020203 Internet Access Charge			99,700.00						
74001001/22020301 Office Stationeries/Computer Consumables			200,400.00						
74001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			300,100.00						
74001001/22020403 Maintenance of Office Building/ Residential Qtrs			200,400.00						
74001001/22020404 Maintenance of Office Furniture / IT Equipment			399,800.00						
74001001/22020405 Maintenance of Plants and Generators			300,100.00						
74001001/22020406 Other Maintenance Services and Minor Bills			99,700.00						
74001001/22020501 Local Training			150,100.00						
74001001/22020801 Motor Vehicle Fuel Cost			399,800.00						
74001001/22020802 Other Transport Equipment Fuel Cost			150,100.00						
74001001/22020803 Plant/Generator Fuel Cost			300,100.00						
74001001/22021003 Publicity and Advertisement			99,700.00						
74001001/22021004 Medical Expenses			200,400.00						
74001001/22021006 Postages and Courier Services			50,400.00						
74001001/22021007 Welfare Packages			399,800.00						
74001001/22021014 Annual Budget Expenses And Administration			150,100.00						
Sub-Total: Overhead			4,401,100.00						
Total Recurrent Expenditure			15,452,600.00						
15001001 - Ministry of Agriculture									
15001001/21010101 Basic Salary	461,004,333.19	405,583,781.02	583,310,900.00	583,310,900.00	177,727,118.98+	30.47%+	459,754,939.00	471,248,500.00	483,030,000.00
15001001/21010102 Overtime Payments	6,334,495.00	7,229,033.14			7,229,033.14-				
15001001/21010103 Consolidated Revenue Fund Charges - Salaries	453,346.46	15,598.37			15,598.37-				
15001001/21020101 Housing/Rent Allowance	53,670,007.00	44,742,074.87	57,709,500.00	57,709,500.00	12,967,425.13+	22.47%+	67,922,838.00	69,620,700.00	71,361,400.00
15001001/21020102 Transport Allowance	15,195,379.80	12,502,606.87	15,976,000.00	15,976,000.00	3,473,393.13+	21.74%+	16,666,980.00	17,084,000.00	17,511,300.00
15001001/21020103 Meal Subsidy	6,464,955.00	5,333,400.00	6,428,600.00	6,428,600.00	1,095,200.00+	17.04%+	68,655,614.00	70,372,100.00	72,132,000.00
15001001/21020104 Utility Allowance	3,678,010.75	2,978,536.75	4,045,600.00	4,045,600.00	1,067,063.25+	26.38%+	4,256,864.00	4,363,700.00	4,472,900.00
15001001/21020105 Entertainment Allowance	269,586.75	179,534.25	609,900.00	609,900.00	430,365.75+	70.56%+	818,580.00	839,100.00	859,600.00
15001001/21020106 Leave Allowance		24,932,729.00	20,094,900.00	20,094,900.00	4,837,829.00-	24.07%-	22,757,356.00	23,326,500.00	23,909,900.00
15001001/21020107 Domestic Staff Allowance	4,175,958.62	2,597,883.12	3,851,100.00	3,851,100.00	1,253,216.88+	32.54%+	5,970,600.00	6,120,000.00	6,272,500.00
15001001/21020108 Shift Allowance	7,331,081.00	6,178,801.00			6,178,801.00-				
15001001/21020109 Call Duties Allowance	26,815,037.48	22,920,600.82	73,440,500.00	69,940,500.00	47,019,899.18+	67.23%+	22,488,480.00	23,050,400.00	23,626,600.00
15001001/21020111 Hazard Allowance	12,369,999.00	9,390,000.00	11,880,000.00	11,880,000.00	2,490,000.00+	20.96%+	12,420,000.00	12,731,000.00	13,049,100.00
15001001/21020112 Rural Posting Allowance							24,545,990.00	25,159,700.00	25,788,700.00
15001001/21020114 Duties Allowance		12,000.00			12,000.00-				
15001001/21020118 Non-Clinical Allowance	13,979,826.51	6,786,453.69	19,175,200.00	19,175,200.00	12,388,746.31+	64.61%+	43,698,432.00	44,791,100.00	45,911,100.00
15001001/21020112 Rural Posting Allowance	4,499,615.34	4,802,423.36	6,555,800.00	6,555,800.00	1,753,376.64+	26.75%+			
Sub Total: Personnel Cost	616,241,631.90	556,185,456.26	803,078,000.00	799,578,000.00	243,392,543.74+	30.44%+	749,956,673.00	768,706,800.00	787,925,100.00
15001001/22020101 Local Travel and Transport - Training			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
15001001/22020102 Local Travel and Transport - Others			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,099,700.00	4,201,800.00
15001001/22020301 Office Stationeries Computer/Consumables			399,800.00	399,800.00	399,800.00+	100.00%+	550,000.00	564,200.00	578,600.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
15001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			649,500.00	649,500.00	649,500.00+	100.00%+	650,000.00	666,300.00	683,100.00
15001001/22020402 Maintenance of Office Furniture			256,900.00	256,900.00	256,900.00+	100.00%+	550,440.00	564,200.00	578,600.00
15001001/22020403 Maintenance of Office Building Residential Qtrs			99,600.00	99,600.00	99,600.00+	100.00%+	100,000.00	102,100.00	104,500.00
15001001/22020404 Maintenance of Office/IT Equipments			121,200.00	121,200.00	121,200.00+	100.00%+	320,700.00	328,900.00	337,300.00
15001001/22020405 Maintenance of Plants & Generators		200,000.00	421,300.00	421,300.00	221,300.00+	52.53%+	420,800.00	431,000.00	441,800.00
15001001/22020406 Other Maintenance Services							30,000.00	31,200.00	32,400.00
15001001/22020501 Local Training			300,100.00	300,100.00	300,100.00+	100.00%+	300,200.00	307,400.00	314,600.00
15001001/22020801 Motor Vehicle Fuel Cost			350,500.00	350,500.00	350,500.00+	100.00%+	350,400.00	359,000.00	367,500.00
15001001/22020803 Plant Generator Fuel Cost			400,900.00	400,900.00	400,900.00+	100.00%+	418,000.00	428,600.00	439,400.00
15001001/22021001 Refreshment & Meals			200,500.00	200,500.00	200,500.00+	100.00%+	200,400.00	205,300.00	210,100.00
15001001/22021003 Publicity and Advertisements			99,600.00	99,600.00	99,600.00+	100.00%+	109,700.00	112,800.00	115,200.00
15001001/22021004 Medical Expenses			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00
15001001/22021006 Postages & courier Services			99,600.00	99,600.00	99,600.00+	100.00%+	99,700.00	102,100.00	104,500.00
15001001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
15001001/22021009 Sporting Activities							100,000.00	102,100.00	104,500.00
15001001/22021014 Annual Budget Expenses And Administration	200,000.00	249,700.00	249,700.00	249,700.00			250,000.00	255,700.00	261,700.00
15001001/22021015 Creche			200,400.00	200,400.00	200,400.00+	100.00%+	200,000.00	205,300.00	210,100.00
15001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	100,000.00	102,100.00	104,500.00
15001001/22021021 Special Days/Celebration			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,100,000.00	3,177,700.00	3,257,000.00
Sub-Total: Overhead	200,000.00	449,700.00	18,900,100.00	18,900,100.00	18,450,400.00+	97.62%+	18,750,140.00	19,217,800.00	19,697,000.00
Total Recurrent Expenditure	616,441,631.90	556,635,156.26	821,978,100.00	818,478,100.00	261,842,943.74+	31.99%+	768,706,813.00	787,924,600.00	807,622,100.00
15102001 - Abia Agricultural Dev. Program (AADP)									
15102001/21010101 Basic Salary	247,459,817.01	168,596,926.13	330,345,800.00	330,345,800.00	161,748,873.87+	48.96%+	296,964,478.00	304,388,900.00	311,998,700.00
15102001/21010102 Overtime Payment	7,289,314.00	10,036,530.35	11,831,900.00	11,831,900.00	1,795,369.65+	15.17%+	9,348,000.00	9,582,200.00	9,822,300.00
15102001/21010103 Consolidated Revenue Fund Charges - Salaries		179,215.00			179,215.00-				
15102001/21020101 Housing/Rent Allowance	67,466,386.00	93,047,628.07	85,631,400.00	85,631,400.00	7,416,228.07-	8.66%-	114,606,192.00	117,471,700.00	120,408,100.00
15102001/21020102 Transport Allowance	13,141,802.00	18,569,445.16	17,392,600.00	17,392,600.00	1,176,845.16-	6.77%-	16,843,200.00	17,264,100.00	17,696,200.00
15102001/21020103 Meal Subsidy	5,824,352.00	7,836,891.65	7,743,100.00	7,743,100.00	93,791.65-	1.21%-	7,574,400.00	7,763,500.00	7,957,900.00
15102001/21020104 Utility Allowance	3,351,806.00	4,807,808.35	4,470,500.00	4,470,500.00	337,308.35-	7.55%-	4,468,800.00	4,581,000.00	4,695,100.00
15102001/21020105 Entertainment Allowance	792,140.00	1,246,708.35	1,224,500.00	1,224,500.00	22,208.35-	1.81%-	1,602,000.00	1,642,200.00	1,683,000.00
15102001/21020106 Leave Allowance		16,434,215.00	29,375,700.00	29,375,700.00	12,941,485.00+	44.06%+	29,818,754.00	30,564,200.00	31,328,900.00
15102001/21020107 Domestic Staff Allowance	17,996,832.00	30,461,177.63	30,207,700.00	30,207,700.00	253,477.63-	0.84%-	39,747,600.00	40,740,700.00	41,758,800.00
15102001/21020109 Call Duties Allowance		1,344,284.31	3,878,700.00	3,878,700.00	2,534,415.69+	65.34%+	4,660,228.00	4,776,700.00	4,895,600.00
15102001/21020111 Hazard Allowance	1,355,275.00	1,730,208.33	1,260,500.00	1,260,500.00	469,708.33-	37.26%-	1,422,000.00	1,457,400.00	1,493,500.00
15102001/21020114 Duties Allowance	130,000.00	1,306,583.35	3,495,800.00	3,495,800.00	2,189,216.65+	62.62%+	5,046,324.00	5,172,800.00	5,302,400.00
Sub Total: Personnel Cost	364,807,724.01	355,597,621.68	526,858,200.00	526,858,200.00	171,260,578.32+	32.51%+	532,101,976.00	545,405,400.00	559,040,500.00
15102001/22020101 Local Travel and Transport - Training		608,400.00	1,300,100.00	1,300,100.00	691,700.00+	53.20%+	1,000,000.00	1,025,200.00	1,050,400.00
15102001/22020201 Electricity Charges							300,000.00	307,300.00	314,500.00
15102001/22020203 Internet Access Charges			99,700.00	99,700.00	99,700.00+	100.00%+	200,000.00	205,300.00	210,100.00
15102001/22020208 Software Charges /License Renewal		97,000.00	108,000.00	108,000.00	11,000.00+	10.19%+	200,000.00	205,300.00	210,100.00
15102001/22020301 Office Stationeries/Computer Consumables		984,100.00	1,001,200.00	1,001,200.00	17,100.00+	1.71%+	1,400,000.00	1,434,600.00	1,470,600.00
15102001/22020309 Uniforms & Other Clothing			249,700.00	249,700.00	249,700.00+	100.00%+	150,000.00	153,700.00	157,300.00
15102001/22020401 Maintenance of Motor Vehicle/Transport Equipment		1,090,000.00	1,102,000.00	1,102,000.00	12,000.00+	1.09%+	200,000.00	205,300.00	210,100.00
15102001/22020402 Maintenance of Office Furniture		199,000.00	200,500.00	200,500.00	1,500.00+	0.75%+	800,000.00	819,900.00	840,300.00
15102001/22020403 Maintenance of Office Building Residential Qtrs		304,000.00	341,000.00	341,000.00	37,000.00+	10.85%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
15102001/22020404 Maintenance of Office/IT Equipments		221,000.00	200,500.00	200,500.00	20,500.00-	10.22%-	150,000.00	153,700.00	157,300.00
15102001/22020405 Maintenance of Plants & Generators		395,000.00	310,900.00	310,900.00	84,100.00-	27.05%-	500,000.00	512,600.00	525,800.00
15102001/22020406 Other Maintenance Services		941,899.00	776,700.00	776,700.00	165,199.00-	21.27%-	700,000.00	717,900.00	735,900.00
15102001/22020501 Local Training		1,200,900.00	1,006,000.00	1,006,000.00	194,900.00-	19.37%-	1,000,900.00	1,026,400.00	1,051,600.00
15102001/22020701 Financial Consulting		34,000.00	600,200.00	600,200.00	566,200.00+	94.34%+	500,000.00	512,600.00	525,800.00
15102001/22020801 Motor Vehicle Fuel Cost		1,584,501.00	1,050,400.00	1,050,400.00	534,101.00-	50.85%-	1,200,000.00	1,230,500.00	1,261,700.00
15102001/22020802 Other Transport Equipment Fuel Cost		554,700.00	549,800.00	549,800.00	4,900.00-	0.89%-	450,000.00	461,000.00	473,000.00
15102001/22020901 Bank Charges (Other Than Interest)	1,135.50	15,717.70			15,717.70-				
15102001/22021004 Medical Expenses		50,000.00	300,100.00	300,100.00	250,100.00+	83.34%+	50,000.00	51,600.00	52,800.00
15102001/22021006 Postages & courier Services		99,900.00	206,400.00	206,400.00	106,500.00+	51.60%+	150,000.00	153,700.00	157,300.00
15102001/22021007 Welfare Packages							302,000.00	309,700.00	316,900.00
15102001/22021014 Annunal Budget Expenses and Administration		26,500.00	249,700.00	249,700.00	223,200.00+	89.39%+	250,000.00	255,700.00	261,700.00
Sub-Total: Overhead	1,135.50	8,406,617.70	9,652,900.00	9,652,900.00	1,246,282.30+	12.91%+	9,502,900.00	9,742,000.00	9,983,200.00
Total Recurrent Expenditure	364,808,859.51	364,004,239.38	536,511,100.00	536,511,100.00	172,506,860.62+	32.15%+	541,604,876.00	555,147,400.00	569,023,700.00
15111001 - Abia Golden Chicken Ogwe									
15111001/21010101 Basic Salary	2,750,000.00	1,000,000.00			1,000,000.00-				
Sub Total: Personnel Cost	2,750,000.00	1,000,000.00			1,000,000.00-				
15111001/22020102 Local Travel and Transport - Others			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
15111001/22020301 Office Stationerie/Computer Consumables			99,600.00	99,600.00	99,600.00+	100.00%+	99,600.00	102,000.00	104,400.00
15111001/22020401 Maintenance of Motor Vehicle/ Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00
15111001/22020403 Maintenance of Office Building/Residential Qtrs			99,600.00	99,600.00	99,600.00+	100.00%+	99,600.00	102,000.00	104,400.00
15111001/22020405 Maintenance of Plants and Generators			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00
15111001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
15111001/22020803 Plants/Generator Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
15111001/22021001 Refreshment and Meals			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
15111001/22021007 Welfare Packages			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
Sub-Total: Overhead			2,800,700.00	2,800,700.00	2,800,700.00+	100.00%+	2,800,700.00	2,868,100.00	2,940,100.00
Total Recurrent Expenditure	2,750,000.00	1,000,000.00	2,800,700.00	2,800,700.00	1,800,700.00+	64.29%+	2,800,700.00	2,868,100.00	2,940,100.00
15111002 - Small Holders Oil Palm									
15111002/21010101 Basic Salary	3,300,000.00	2,250,000.00		3,500,000.00	1,250,000.00+	35.71%+	3,500,000.00	3,587,100.00	3,677,100.00
Sub Total: Personnel Cost	3,300,000.00	2,250,000.00		3,500,000.00	1,250,000.00+	35.71%+	3,500,000.00	3,587,100.00	3,677,100.00
Total Recurrent Expenditure	3,300,000.00	2,250,000.00		3,500,000.00	1,250,000.00+	35.71%+	3,500,000.00	3,587,100.00	3,677,100.00
20001001 - Ministry of Finance									
20001001/21010101 Basic Salary	36,804,437.97	245,137,553.09	152,637,400.00	152,637,400.00	92,500,153.09-	60.60%-	169,164,050.00	173,392,600.00	177,727,500.00
20001001/21010102 Overtime Payment	3,198,191.47	11,589,947.67	7,781,500.00	7,781,500.00	3,808,447.67-	48.94%-	9,768,000.00	10,012,000.00	10,262,900.00
20001001/21010103 Consolidated Revenue Fund Charges - Salaries	17,356,806.35	4,109,188.59	5,678,200.00	5,678,200.00	1,569,011.41+	27.63%+	1,891,970.00	1,938,800.00	1,986,900.00
20001001/21020101 Housing/Rent Allowance	17,996,313.17	67,062,226.09	39,102,000.00	39,102,000.00	27,960,226.09-	71.51%-	53,290,092.00	54,621,900.00	55,988,000.00
20001001/21020102 Transport Allowance	3,917,059.01	14,820,505.59	9,244,900.00	9,244,900.00	5,575,605.59-	60.31%-	11,046,276.00	11,322,900.00	11,606,200.00
20001001/21020103 Meal Subsidy	1,703,771.42	6,225,900.00	4,099,600.00	4,099,600.00	2,126,300.00-	51.87%-	4,737,600.00	4,856,000.00	4,977,300.00
20001001/21020104 Utility Allowance	1,226,874.42	3,791,582.25	2,367,300.00	2,367,300.00	1,424,282.25-	60.16%-	6,936,381.00	7,109,300.00	7,287,000.00
20001001/21020105 Entertainment Allowance	815,851.82	598,086.25			598,086.25-		690,711.00	708,300.00	726,300.00
20001001/21020106 Leave Allowance		19,385,763.00	14,357,800.00	14,357,800.00	5,027,963.00-	35.02%-	17,059,245.00	17,486,200.00	17,923,200.00
20001001/21020107 Domestic Staff Allowance	1,916,306.76	11,641,465.84	3,928,000.00	3,928,000.00	7,713,465.84-	196.37%-	6,983,641.00	7,158,400.00	7,337,300.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
Sub Total: Personnel Cost	84,935,612.39	384,362,218.37	239,196,700.00	239,196,700.00	145,165,518.37-	60.69%-	281,567,966.00	288,606,400.00	295,822,600.00
20001001/22020101 Local Travel and Transport - Training		1,716,000.00	2,000,000.00	2,000,000.00	284,000.00+	14.20%+	2,000,000.00	2,050,400.00	2,102,000.00
20001001/22020102 Local Travel and Transport - Others	220,000.00	6,679,000.00	5,000,000.00	5,000,000.00	1,679,000.00-	33.58%-	5,000,000.00	5,124,900.00	5,253,300.00
20001001/22020301 Office Stationeries/Computer Consumables	3,398,700.00	3,259,000.00	4,000,000.00	4,000,000.00	741,000.00+	18.53%+	4,000,000.00	4,099,700.00	4,201,800.00
20001001/22020306 Printing of Security Document			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
20001001/22020309 Uniforms & Other Clothing			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
20001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	1,000,000.00		1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
20001001/22020402 Maintenance of Office Furniture		97,500.00	500,600.00	500,600.00	403,100.00+	80.52%+	500,600.00	512,600.00	525,800.00
20001001/22020403 Maintenance of Office Building Residential Qtrs		1,000,000.00	1,000,000.00	1,000,000.00			10,000,000.00	10,249,700.00	10,505,400.00
20001001/22020405 Maintenance of Plants & Generators	7,600,000.00	2,200,000.00	4,000,000.00	4,000,000.00	1,800,000.00+	45.00%+	6,000,000.00	6,150,100.00	6,303,800.00
20001001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	700,000.00	717,900.00	735,900.00
20001001/22020601 Security Services	24,190,000.00	5,487,500.00	10,000,000.00	10,000,000.00	4,512,500.00+	45.13%+	10,000,000.00	10,249,700.00	10,505,400.00
20001001/22020801 Motor Vehicle Fuel Cost	3,675,000.00		500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
20001001/22020803 Plant/Generator Fuel Cost		2,000,000.00	2,000,000.00	2,000,000.00			2,000,000.00	2,050,400.00	2,102,000.00
20001001/22021001 Refreshment & Meals			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
20001001/22021003 Publicity and Advertisements			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
20001001/22021004 Medical Expenses	952,800.00	498,750.00	1,000,000.00	1,000,000.00	501,250.00+	50.13%+	4,000,000.00	4,099,700.00	4,201,800.00
20001001/22021006 Postages & courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,100.00	104,500.00
20001001/22021007 Welfare Packages	1,000,000.00	4,862,595.00	5,000,000.00	5,000,000.00	137,405.00+	2.75%+	2,000,000.00	2,050,400.00	2,102,000.00
20001001/22021014 Annual Budget Expenses and Administration		249,700.00	249,700.00	249,700.00			250,000.00	255,700.00	261,700.00
20001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead	42,036,500.00	28,050,045.00	38,653,200.00	38,653,200.00	10,603,155.00+	27.43%+	53,352,300.00	54,683,500.00	56,049,600.00
Total Recurrent Expenditure	126,972,112.39	412,412,263.37	277,849,900.00	277,849,900.00	134,562,363.37-	48.43%-	334,920,266.00	343,289,900.00	351,872,200.00
20007001 - Office of the Accountant General									
20007001/21010101 Basic Salary	222,805,756.79	25,152,325.22	113,898,000.00	113,898,000.00	88,745,674.78+	77.92%+	125,105,316.00	128,232,900.00	131,438,200.00
20007001/21010102 Overtime Payments	8,627,005.27	1,213,000.00	2,615,900.00	2,615,900.00	1,402,900.00+	53.63%+	1,428,000.00	1,463,400.00	1,499,500.00
20007001/21010103 Consolidated Revenue Fund Charges - Salaries	5,940,000.00	31,196.74	8,539,000.00	8,539,000.00	8,507,803.26+	99.63%+	7,602,595.00	7,792,300.00	7,986,800.00
20007001/21020101 Housing/Rent Allowance	87,878,650.50	7,570,671.74	30,201,700.00	30,201,700.00	22,631,028.26+	74.93%+	50,425,513.00	51,686,600.00	52,978,400.00
20007001/21020102 Transport Allowance	15,618,143.17	1,763,306.74	6,633,800.00	6,633,800.00	4,870,493.26+	73.42%+	6,832,800.00	7,003,600.00	7,178,900.00
20007001/21020103 Meal Subsidy	5,971,822.08	697,800.00	2,959,200.00	2,959,200.00	2,261,400.00+	76.42%+	3,130,800.00	3,208,900.00	3,289,300.00
20007001/21020104 Utility Allowance	5,883,017.33	469,328.50	1,751,500.00	1,751,500.00	1,282,171.50+	73.20%+	1,934,400.00	1,983,200.00	2,032,500.00
20007001/21020105 Entertainment Allowance	2,148,481.17	111,261.00	378,100.00	378,100.00	266,839.00+	70.57%+	882,000.00	904,000.00	926,800.00
20007001/21020106 Leave Allowance			11,390,100.00	11,390,100.00	11,390,100.00+	100.00%+	12,510,531.00	12,823,500.00	13,144,000.00
20007001/21020107 Domestic Staff Allowance	14,533,869.40	1,300,339.99	8,744,300.00	8,744,300.00	7,443,960.01+	85.13%+	18,548,908.00	19,013,200.00	19,488,600.00
Sub Total: Personnel Cost	369,406,745.71	38,309,229.93	187,111,600.00	187,111,600.00	148,802,370.07+	79.53%+	228,400,863.00	234,111,600.00	239,963,000.00
20007001/22020101 Local Travel and Transport - Training	4,188,000.00	4,455,000.00	6,000,000.00	6,000,000.00	1,545,000.00+	25.75%+	8,000,000.00	8,200,400.00	8,405,700.00
20007001/22020102 Local Travel and Transport - Others	7,810,000.00	4,603,000.00	8,000,000.00	8,000,000.00	3,397,000.00+	42.46%+	10,000,000.00	10,249,700.00	10,505,400.00
20007001/22020103 International Transport and Travels - Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
20007001/22020203 Internet Access Charges			1,300,100.00	1,300,100.00	1,300,100.00+	100.00%+			
20007001/22020205 Water Rate		700,000.00			700,000.00-				
20007001/22020206 Sewerage Charges		100,000.00			100,000.00-				
20007001/22020208 Software Charges/Licensed Renewal	6,500,000.00		6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+	6,500,000.00	6,662,700.00	6,829,500.00
20007001/22020301 Office Stationeries/Computer Consumables	4,748,000.00	5,345,450.00	8,000,000.00	8,000,000.00	2,654,550.00+	33.18%+	10,000,000.00	10,249,700.00	10,505,400.00
20007001/22020304 Magazines & Periodicals		400,000.00			400,000.00-				
20007001/22020309 Uniforms & Other Clothing		96,000.00	99,700.00	99,700.00	3,700.00+	3.71%+	99,700.00	102,100.00	104,500.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
20007001/22020401 Maintenance of Motor Vehicle/Transport Equipment	2,980,000.00	1,397,535.00	3,500,600.00	3,500,600.00	2,103,065.00+	60.08%+	4,000,000.00	4,099,700.00	4,201,800.00
20007001/22020402 Maintenance of Office Furniture	2,945,000.00	2,272,800.00	3,000,000.00	3,000,000.00	727,200.00+	24.24%+	4,000,000.00	4,099,700.00	4,201,800.00
20007001/22020403 Maintenance of Office Building Residential Qtrs	1,776,500.00	295,300.00	2,000,000.00	2,000,000.00	1,704,700.00+	85.24%+	3,000,000.00	3,074,500.00	3,151,300.00
20007001/22020404 Maintenance of Office/IT Equipments	1,966,900.00	1,940,700.00	3,000,000.00	3,000,000.00	1,059,300.00+	35.31%+	4,000,000.00	4,099,700.00	4,201,800.00
20007001/22020405 Maintenance of Plants & Generators	4,777,000.00	5,000,000.00	5,000,000.00	5,000,000.00			6,000,000.00	6,150,100.00	6,303,800.00
20007001/22020406 Other Maintenance Services	236,000.00	214,600.00	500,600.00	500,600.00	286,000.00+	57.13%+	1,000,000.00	1,025,200.00	1,050,400.00
20007001/22020501 Local Training	1,395,000.00	150,000.00	4,000,000.00	4,000,000.00	3,850,000.00+	96.25%+	4,000,000.00	4,099,700.00	4,201,800.00
20007001/22020601 Security Services	1,366,161.28	780,000.00	5,000,000.00	5,000,000.00	4,220,000.00+	84.40%+	4,700,000.00	4,817,500.00	4,937,600.00
20007001/22020701 Financial Consulting	11,610,850.00	11,994,950.00	18,000,000.00	18,000,000.00	6,005,050.00+	33.36%+	18,000,000.00	18,450,200.00	18,911,200.00
20007001/22020702 Information Technology Consulting	850,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
20007001/22020801 Motor Vehicle Fuel Cost	2,405,750.00	847,350.00	5,000,000.00	5,000,000.00	4,152,650.00+	83.05%+	10,000,000.00	10,249,700.00	10,505,400.00
20007001/22020803 Plant/Generator Fuel Cost	3,898,550.00	4,500,000.00	10,000,000.00	10,000,000.00	5,500,000.00+	55.00%+	10,000,000.00	10,249,700.00	10,505,400.00
20007001/22020901 Bank Charges (Other Than Interest)	1,469,925,074.44	566,812,251.72	800,000,000.00	800,000,000.00	233,187,748.28+	29.15%+	600,000,000.00	615,000,000.00	630,374,600.00
20007001/22020902 Insurance Premium		100.00	500,600.00	500,600.00	500,500.00+	99.98%+			
20007001/22020904 Other CRF Bank Charges	84.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
20007001/22021001 Refreshment & Meals	100,000.00	797,000.00	1,000,000.00	1,000,000.00	203,000.00+	20.30%+	1,000,000.00	1,025,200.00	1,050,400.00
20007001/22021003 Publicity and Advertisements			200,400.00	200,400.00	200,400.00+	100.00%+	200,000.00	205,300.00	210,100.00
20007001/22021004 Medical Expenses	219,500.00		500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
20007001/22021006 Postages & courier Services		20,300.00	50,400.00	50,400.00	30,100.00+	59.72%+	50,400.00	51,600.00	52,800.00
20007001/22021007 Welfare Packages	350,000.00	1,720,740.00	2,000,000.00	2,000,000.00	279,260.00+	13.96%+	2,000,000.00	2,050,400.00	2,102,000.00
20007001/22021008 Subscription to Professional Bodies			350,500.00	350,500.00	350,500.00+	100.00%+	500,000.00	512,600.00	525,800.00
20007001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,700.00	261,700.00
20007001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
20007001/22021019 Medical Expenses - International			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
Sub-Total: Overhead	1,530,048,369.72	614,443,076.72	898,903,900.00	898,903,900.00	284,460,823.28+	31.65%+	714,950,500.00	732,822,700.00	751,137,400.00
Total Recurrent Expenditure	1,899,455,115.43	652,752,306.65	1,086,015,500.00	1,086,015,500.00	433,263,193.35+	39.89%+	943,351,363.00	966,934,300.00	991,100,400.00
20008001 - Board of Internal Revenue									
20008001/21010101 Basic Salary	139,628,074.00	122,188,955.63	188,683,100.00	188,683,100.00	66,494,144.37+	35.24%+	187,377,656.00	192,062,400.00	196,864,300.00
20008001/21010102 Overtime Payments	1,524,801.00	1,452,044.00			1,452,044.00-				
20008001/21010103 Consolidated Revenue Fund Charges - Salaries	100,100.00	46,795.14	5,678,200.00	5,678,200.00	5,631,404.86+	99.18%+	3,244,463.00	3,325,300.00	3,408,200.00
20008001/21020101 Housing/Rent Allowance	42,420,631.00	38,379,086.64	62,433,400.00	62,433,400.00	24,054,313.36+	38.53%+	64,508,929.00	66,121,300.00	67,774,400.00
20008001/21020102 Transport Allowance	8,903,986.00	8,046,375.64	12,324,100.00	12,324,100.00	4,277,724.36+	34.71%+	11,943,400.00	12,242,500.00	12,548,600.00
20008001/21020103 Meal Subsidy	3,924,686.00	3,444,400.00	5,192,100.00	5,192,100.00	1,747,700.00+	33.66%+	5,109,600.00	5,237,700.00	5,368,600.00
20008001/21020104 Utility Allowance	2,236,446.00	2,059,190.25	2,995,200.00	2,995,200.00	936,009.75+	31.25%+	2,966,900.00	3,040,800.00	3,116,500.00
20008001/21020105 Entertainment Allowance	330,067.00	380,090.25	468,200.00	468,200.00	88,109.75+	18.82%+	486,000.00	498,200.00	510,200.00
20008001/21020106 Leave Allowance		10,267,999.00	15,721,500.00	15,721,500.00	5,453,501.00+	34.69%+	15,876,778.00	16,273,700.00	16,680,700.00
20008001/21020107 Domestic Staff Allowance	8,922,871.00	8,006,837.87	11,129,600.00	11,129,600.00	3,122,762.13+	28.06%+	12,984,226.00	13,308,500.00	13,641,000.00
Sub Total: Personnel Cost	207,991,662.00	194,271,774.42	304,625,400.00	304,625,400.00	110,353,625.58+	36.23%+	304,497,952.00	312,110,400.00	319,912,500.00
20008001/22020101 Local Travel and Transport - Training		1,808,000.00	9,000,000.00	9,000,000.00	7,192,000.00+	79.91%+	20,000,000.00	20,500,600.00	21,013,200.00
20008001/22020102 Local Travel and Transport - Others		4,240,000.00	10,000,000.00	10,000,000.00	5,760,000.00+	57.60%+	25,000,000.00	25,625,400.00	26,266,400.00
20008001/22020201 Electricity Charges		1,800,000.00	3,000,000.00	3,000,000.00	1,200,000.00+	40.00%+	10,000,000.00	10,249,700.00	10,505,400.00
20008001/22020203 Internet Access Charges		360,000.00	5,000,000.00	5,000,000.00	4,640,000.00+	92.80%+	10,000,000.00	10,249,700.00	10,505,400.00
20008001/22020204 Satellite Broadcasting Access Charges	18,000,000.00								
20008001/22020205 Water Rate			300,100.00	300,100.00	300,100.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
20008001/22020301 Office Stationeries/Computer Consumables		795,000.00	5,000,000.00	5,000,000.00	4,205,000.00+	84.10%+	20,000,000.00	20,500,600.00	21,013,200.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
20008001/22020305 Printing of Non Security Documents			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
20008001/22020306 Printing of Security Documents	66,036,645.00	46,797,661.00	18,000,000.00	18,000,000.00	28,797,661.00-	159.99%-	20,000,000.00	20,500,600.00	21,013,200.00
20008001/22020401 Maintenance of Motor Vehicle/Transport Equipment		5,218,800.00	8,000,000.00	8,000,000.00	2,781,200.00+	34.77%+	25,000,000.00	25,625,400.00	26,266,400.00
20008001/22020402 Maintenance of Office Furniture			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	9,000,000.00	9,224,500.00	9,455,000.00
20008001/22020403 Maintenance of Office Building Residential Qtrs			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
20008001/22020404 Maintenance of Office/IT Equipments		749,700.00	4,000,000.00	4,000,000.00	3,250,300.00+	81.26%+	10,000,000.00	10,249,700.00	10,505,400.00
20008001/22020405 Maintenance of Plants & Generators		240,000.00	3,000,000.00	3,000,000.00	2,760,000.00+	92.00%+	10,000,000.00	10,249,700.00	10,505,400.00
20008001/22020406 Other Maintenance Services			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
20008001/22020501 Local Training			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
20008001/22020602 Office Rent		684,000.00	2,000,000.00	2,000,000.00	1,316,000.00+	65.80%+	15,000,000.00	15,374,600.00	15,758,800.00
20008001/22020703 Legal Services		5,730,000.00	6,000,000.00	6,000,000.00	270,000.00+	4.50%+	30,000,000.00	30,750,300.00	31,518,600.00
20008001/22020801 Motor Vehicle Fuel Cost		8,175,000.00	10,000,000.00	10,000,000.00	1,825,000.00+	18.25%+	40,000,000.00	41,000,000.00	42,025,200.00
20008001/22020803 Plant/Generator Fuel Cost		2,400,000.00	5,000,000.00	5,000,000.00	2,600,000.00+	52.00%+	30,000,000.00	30,750,300.00	31,518,600.00
20008001/22021001 Refreshment & Meals			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
20008001/22021003 Publicity and Advertisements			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
20008001/22021004 Medical Expenses			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	7,300,000.00	7,482,600.00	7,669,900.00
20008001/22021006 Postages & courier Services			600,200.00	600,200.00	600,200.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
20008001/22021007 Welfare Packages		48,851,000.00	50,000,000.00	50,000,000.00	1,149,000.00+	2.30%+	184,300,000.00	188,907,600.00	193,630,300.00
20008001/22021014 Annual Busget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
20008001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,000.00	153,700.00	157,300.00
Sub-Total: Overhead	84,036,645.00	127,849,161.00	170,300,100.00	170,300,100.00	42,450,939.00+	24.93%+	556,000,000.00	569,900,500.00	584,144,000.00
Total Recurrent Expenditure	292,028,307.00	322,120,935.42	474,925,500.00	474,925,500.00	152,804,564.58+	32.17%+	860,497,952.00	882,010,900.00	904,056,500.00
20009001 - Abia Gaming Commission									
20009001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
20009001/22020102 Local Travel and Transport - Others	200,000.00	500,000.00	1,000,000.00	1,000,000.00	500,000.00+	50.00%+	1,000,000.00	1,025,200.00	1,050,400.00
20009001/22020301 Office Stationeries/Computer Consumables			300,100.00	300,100.00	300,100.00+	100.00%+	500,000.00	512,600.00	525,800.00
20009001/22020306 Printing of Security Documents			99,600.00	99,600.00	99,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
20009001/22020401 Maintenance of Motor Vehicle/Transport Equipment		399,800.00	399,800.00	399,800.00			2,000,000.00	2,050,400.00	2,102,000.00
20009001/22020402 Maintenance of Office Furniture			99,600.00	99,600.00	99,600.00+	100.00%+	700,000.00	717,900.00	735,900.00
20009001/22020801 Motor Vehicle Fuel Cost		500,600.00	500,600.00	500,600.00			2,500,000.00	2,563,000.00	2,626,700.00
20009001/22021003 Publicity and Advertisements			50,400.00	50,400.00	50,400.00+	100.00%+	120,000.00	122,500.00	126,100.00
20009001/22021004 Medical Expenses			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
20009001/22021006 Postages & courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	100,000.00	102,100.00	104,500.00
20009001/22021007 Welfare Packages			249,700.00	249,700.00	249,700.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
20009001/22021014 Annual Budget Expenses & Administration		249,700.00	249,700.00	249,700.00			249,700.00	255,700.00	261,700.00
Sub-Total: Overhead	200,000.00	1,650,100.00	4,150,000.00	4,150,000.00	2,499,900.00+	60.24%+	11,319,800.00	11,603,900.00	11,893,200.00
Total Recurrent Expenditure	200,000.00	1,650,100.00	4,150,000.00	4,150,000.00	2,499,900.00+	60.24%+	11,319,800.00	11,603,900.00	11,893,200.00
22001001 - Ministry of Trade Commerce and Industry									
22001001/21010101 Basic Salary	177,111,209.91	229,273,010.38	256,964,000.00	306,964,000.00	77,690,989.62+	25.31%+	331,008,039.00	339,283,300.00	347,765,900.00
22001001/21010102 Overtime Payments	2,520,374.00	3,019,493.74	4,000,000.00	4,000,000.00	980,506.26+	24.51%+	24,336,564.00	24,944,800.00	25,567,900.00
22001001/21010103 Consolidated Revenue Fund Charges - Salaries	241,587.62	77,991.85			77,991.85-				
22001001/21020101 Housing/Rent Allowance	47,324,071.83	55,751,810.35	55,983,200.00	55,983,200.00	231,389.65+	0.41%+	112,986,636.00	115,811,500.00	118,707,000.00
22001001/21020102 Transport Allowance	13,535,613.70	22,407,070.35	19,492,200.00	19,492,200.00	2,914,870.35-	14.95%-	22,550,341.00	23,114,100.00	23,691,600.00
22001001/21020103 Meal Subsidy	5,486,981.00	7,193,800.00	8,468,200.00	8,468,200.00	1,274,400.00+	15.05%+	9,894,000.00	10,141,600.00	10,394,900.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
22001001/21020104 Utility Allowance	3,362,651.75	4,169,785.50	4,967,600.00	4,967,600.00	797,814.50+	16.06%+	6,554,748.00	6,719,000.00	6,887,100.00
22001001/21020105 Entertainment Allowance	547,141.75	489,783.00	835,500.00	835,500.00	345,717.00+	41.38%+	1,515,144.00	1,553,400.00	1,591,900.00
22001001/21020106 Leave Allowance		14,602,105.00	27,697,400.00	27,697,400.00	13,095,295.00+	47.28%+	34,845,971.00	35,716,700.00	36,609,800.00
22001001/21020107 Domestic Staff Allowance	6,408,864.08	7,169,155.97	10,693,900.00	10,693,900.00	3,524,744.03+	32.96%+	18,253,932.00	18,710,600.00	19,178,800.00
Sub Total: Personnel Cost	256,538,495.64	344,154,006.14	389,102,000.00	439,102,000.00	94,947,993.86+	21.62%+	561,945,375.00	575,995,000.00	590,394,900.00
22001001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,025,200.00	2,075,600.00	2,127,200.00
22001001/22020102 Local Travel and Transport - Others		1,250,000.00	1,300,100.00	1,300,100.00	50,100.00+	3.85%+	2,837,900.00	2,908,800.00	2,982,000.00
22001001/22020103 International Transport and Travels - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
22001001/22020203 Internet Access Charges			50,400.00	50,400.00	50,400.00+	100.00%+	102,500.00	105,600.00	108,000.00
22001001/22020301 Office Stationeries/Computer Consumables	200,000.00	600,000.00	600,200.00	600,200.00	200.00+	0.03%+	1,625,400.00	1,666,200.00	1,708,200.00
22001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			200,500.00	200,500.00	200,500.00+	100.00%+	713,100.00	731,100.00	749,100.00
22001001/22020402 Maintenance of Office Furniture			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
22001001/22020403 Maintenance of Office Building Residential Qtrs			600,200.00	600,200.00	600,200.00+	100.00%+	1,009,600.00	1,034,800.00	1,061,200.00
22001001/22020404 Maintenance of Office / IT Equipments			300,100.00	300,100.00	300,100.00+	100.00%+	812,700.00	833,100.00	853,500.00
22001001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	807,900.00	828,300.00	848,700.00
22001001/22020406 Other Maintenance Services			200,500.00	200,500.00	200,500.00+	100.00%+	500,000.00	512,600.00	525,800.00
22001001/22020501 Local Training			300,100.00	300,100.00	300,100.00+	100.00%+	607,400.00	623,000.00	638,600.00
22001001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	910,000.00	932,800.00	955,700.00
22001001/22020803 Plant/Generator Fuel Cost		249,700.00	699,900.00	699,900.00	450,200.00+	64.32%+	1,212,500.00	1,242,500.00	1,273,700.00
22001001/22021001 Refreshment & Meals			200,500.00	200,500.00	200,500.00+	100.00%+	405,500.00	415,400.00	426,200.00
22001001/22021003 Publicity and Advertisements			200,400.00	200,400.00	200,400.00+	100.00%+	354,100.00	362,600.00	372,200.00
22001001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	812,700.00	833,100.00	853,500.00
22001001/22021006 Postages & courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	151,300.00	154,900.00	158,500.00
22001001/22021007 Welfare Packages	792,520.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,025,200.00	2,075,600.00	2,127,200.00
22001001/22021014 Annual Budget Expenses And Administration	10,000,000.00		249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
22001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead	10,992,520.00	2,099,700.00	9,753,800.00	9,753,800.00	7,654,100.00+	78.47%+	18,613,200.00	19,078,000.00	19,553,300.00
Total Recurrent Expenditure	267,531,015.64	346,253,706.14	398,855,800.00	448,855,800.00	102,602,093.86+	22.86%+	580,558,575.00	595,073,000.00	609,948,200.00
28001001 - Ministry of Science and Technology									
28001001/21010101 Basic Salary	60,680,948.11	57,428,221.13	53,964,000.00	53,964,000.00	3,464,221.13-	6.42%-	67,656,612.00	69,348,100.00	71,081,600.00
28001001/21010102 Overtime Payments	2,233,500.00	2,052,407.88	4,515,000.00	4,515,000.00	2,462,592.12+	54.54%+	5,011,105.00	5,136,800.00	5,265,200.00
28001001/21010103 Consolidated Revenue Fund Charges - Salaries	1,058,200.12	77,991.85			77,991.85-				
28001001/21020101 Housing/Rent Allowance	12,861,615.57	11,202,304.35	13,453,800.00	13,453,800.00	2,251,495.65+	16.74%+	18,640,500.00	19,106,800.00	19,584,600.00
28001001/21020102 Transport Allowance	3,917,845.37	3,108,128.35	3,195,600.00	3,195,600.00	87,471.65+	2.74%+	3,801,600.00	3,896,800.00	3,994,100.00
28001001/21020103 Meal Subsidy	1,351,500.00	1,265,700.00	1,380,500.00	1,380,500.00	114,800.00+	8.32%+	1,683,600.00	1,726,200.00	1,769,400.00
28001001/21020104 Utility Allowance	1,193,149.25	905,585.50	1,250,900.00	1,250,900.00	345,314.50+	27.61%+	1,448,784.00	1,485,000.00	1,522,200.00
28001001/21020105 Entertainment Allowance	460,733.75	258,783.00	1,073,200.00	1,073,200.00	814,417.00+	75.89%+	1,270,777.00	1,302,500.00	1,334,900.00
28001001/21020106 Leave Allowance		3,550,248.00	4,483,800.00	4,483,800.00	933,552.00+	20.82%+	5,754,715.00	5,899,100.00	6,046,700.00
28001001/21020107 Domestic Staff Allowance	2,785,133.82	1,891,557.97	3,010,800.00	3,010,800.00	1,119,242.03+	37.17%+	4,090,824.00	4,193,300.00	4,297,800.00
28001001/21020111 Hazard Allowance			240,100.00	240,100.00	240,100.00+	100.00%+	240,000.00	246,100.00	252,100.00
28001001/21020112 Rural Posting Allowance							40,039,200.00	41,039,700.00	42,066,100.00
28001001/21020119 Non Clinical Allowance			807,900.00	807,900.00	807,900.00+	100.00%+	807,840.00	828,300.00	848,700.00
Sub Total: Personnel Cost	86,542,625.99	81,740,928.03	87,375,600.00	87,375,600.00	5,634,671.97+	6.45%+	150,445,557.00	154,208,700.00	158,063,400.00
28001001/22020101 Local Travel and Transport - Training		480,000.00	1,500,600.00	1,500,600.00	1,020,600.00+	68.01%+	1,500,600.00	1,537,800.00	1,576,200.00
28001001/22020102 Local Travel and Transport - Others	860,000.00	1,251,314.00	2,000,000.00	2,000,000.00	748,686.00+	37.43%+	1,450,600.00	1,487,400.00	1,524,600.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
28001001/22020203 Internet Access Charges			99,600.00	99,600.00	99,600.00+	100.00%+	100,500.00	103,200.00	105,600.00
28001001/22020208 Software Charges/License Renewal			200,500.00	200,500.00	200,500.00+	100.00%+	200,300.00	205,300.00	210,100.00
28001001/22020301 Office Stationeries/Computer Consumables		936,585.00	1,000,000.00	1,000,000.00	63,415.00+	6.34%+	841,400.00	862,000.00	883,600.00
28001001/22020309 Uniforms & Other Clothing			99,600.00	99,600.00	99,600.00+	100.00%+	99,700.00	102,100.00	104,500.00
28001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	1,005,000.00	1,030,000.00	1,055,300.00
28001001/22020402 Maintenance of Office Furniture			300,100.00	300,100.00	300,100.00+	100.00%+	300,000.00	307,300.00	314,500.00
28001001/22020403 Maintenance of Office Building Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
28001001/22020404 Maintenance of Office/IT Equipments		150,000.00	500,600.00	500,600.00	350,600.00+	70.04%+	600,100.00	614,700.00	630,300.00
28001001/22020405 Maintenance of Plants & Generators			600,200.00	600,200.00	600,200.00+	100.00%+	700,200.00	717,900.00	735,900.00
28001001/22020406 Other Maintenance Services			99,600.00	99,600.00	99,600.00+	100.00%+	300,800.00	308,500.00	315,700.00
28001001/22020501 Local Training			399,800.00	399,800.00	399,800.00+	100.00%+	450,000.00	461,000.00	473,000.00
28001001/22020702 Information Technology Consulting			500,600.00	500,600.00	500,600.00+	100.00%+	300,500.00	308,500.00	315,700.00
28001001/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	600,800.00	615,800.00	631,400.00
28001001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
28001001/22021001 Refreshment & Meals			99,600.00	99,600.00	99,600.00+	100.00%+	99,700.00	102,100.00	104,500.00
28001001/22021003 Publicity and Advertisements			99,600.00	99,600.00	99,600.00+	100.00%+	99,700.00	102,100.00	104,500.00
28001001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
28001001/22021006 Postages & courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,600.00	52,800.00
28001001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	700,500.00	717,900.00	735,900.00
28001001/22021014 Annual Budget Expenses And Administration	200,000.00	249,700.00	249,700.00	249,700.00			249,700.00	255,700.00	261,700.00
28001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	99,700.00	102,100.00	104,500.00
Sub-Total: Overhead	1,060,000.00	3,067,599.00	11,051,500.00	11,051,500.00	7,983,901.00+	72.24%+	11,051,500.00	11,325,600.00	11,606,500.00
Total Recurrent Expenditure	87,602,625.99	84,808,527.03	98,427,100.00	98,427,100.00	13,618,572.97+	13.84%+	161,497,057.00	165,534,300.00	169,669,900.00
29001001 - Ministry of Transport									
29001001/21010101 Basic Salary	38,731,648.74	41,997,579.01	47,054,000.00	47,054,000.00	5,056,420.99+	10.75%+	65,095,356.00	66,722,700.00	68,391,300.00
29001001/21010102 Overtime Payments	1,842,254.00	1,773,691.00	3,120,000.00	3,120,000.00	1,346,309.00+	43.15%+			
29001001/21010103 Consolidated Revenue Fund Charges - Salaries	277,049.00	77,991.85	8,623,000.00	8,623,000.00	8,545,008.15+	99.10%+	7,850,079.00	8,046,800.00	8,248,400.00
29001001/21020101 Housing/Rent Allowance	11,187,820.96	10,780,655.35	13,756,300.00	13,756,300.00	2,975,644.65+	21.63%+	21,896,952.00	22,444,200.00	23,004,900.00
29001001/21020102 Transport Allowance	3,152,469.76	4,374,749.35	4,351,700.00	4,351,700.00	23,049.35-	0.53%-	5,318,192.00	5,451,400.00	5,588,200.00
29001001/21020103 Meal Subsidy	1,136,324.00	1,097,900.00	1,388,900.00	1,388,900.00	291,000.00+	20.95%+	1,830,000.00	1,875,200.00	1,922,000.00
29001001/21020104 Utility Allowance	975,295.00	930,125.50	1,271,300.00	1,271,300.00	341,174.50+	26.84%+	1,543,584.00	1,582,200.00	1,621,800.00
29001001/21020105 Entertainment Allowance	637,192.50	399,253.00	510,300.00	510,300.00	111,047.00+	21.76%+	618,774.00	633,900.00	649,500.00
29001001/21020106 Leave Allowance		3,098,875.00	4,705,900.00	4,705,900.00	1,607,025.00+	34.15%+	6,509,864.00	6,672,300.00	6,839,200.00
29001001/21020107 Domestic Staff Allowance	2,731,352.21	2,715,042.97	3,273,700.00	3,273,700.00	558,657.03+	17.07%+	5,393,739.00	5,528,200.00	5,666,300.00
29001001/21020114 Duty Allowance	19,010.00	24,000.00			24,000.00-				
Sub Total: Personnel Cost	60,690,416.17	67,269,863.03	88,055,100.00	88,055,100.00	20,785,236.97+	23.60%+	116,056,540.00	118,956,900.00	121,931,600.00
29001001/22020101 Local Travel and Transport - Training	500,800.00	610,000.00	2,000,000.00	2,000,000.00	1,390,000.00+	69.50%+	4,500,000.00	4,612,300.00	4,727,600.00
29001001/22020102 Local Travel and Transport - Others	600,000.00		1,757,500.00	1,757,500.00	1,757,500.00+	100.00%+	1,900,000.00	1,947,200.00	1,996,400.00
29001001/22020301 Office Stationeries /Computer Consumables		400,000.00	1,000,000.00	1,000,000.00	600,000.00+	60.00%+	1,950,000.00	1,998,800.00	2,049,200.00
29001001/22020305 Printing of Non Security Documents			235,300.00	235,300.00	235,300.00+	100.00%+	239,600.00	246,100.00	252,100.00
29001001/22020309 Uniforms and other Clothings			500,600.00	500,600.00	500,600.00+	100.00%+	1,020,000.00	1,045,600.00	1,072,000.00
29001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
29001001/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
29001001/22020403 Maintenance of Office Building Residential Quarters			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,200,000.00	1,230,500.00	1,261,700.00
29001001/22020405 Maintenance of Plants & Generators			351,700.00	351,700.00	351,700.00+	100.00%+	352,600.00	361,300.00	370,900.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	₦	₦	₦	₦
29001001/22020406 Other Maintenance Services			500,600.00	500,600.00	500,600.00+	100.00%+	234,800.00	240,100.00	246,100.00
29001001/22020501 Local Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,700,000.00	2,767,100.00	2,836,700.00
29001001/22020703 Legal Services			587,000.00	587,000.00	587,000.00+	100.00%+	588,500.00	602,700.00	618,300.00
29001001/22020801 Motor Vehicle Fuel Cost			799,600.00	799,600.00	799,600.00+	100.00%+	820,000.00	840,300.00	861,900.00
29001001/22020803 Plant/Generator Fuel Cost			799,600.00	799,600.00	799,600.00+	100.00%+	820,000.00	840,300.00	861,900.00
29001001/22021001 Refreshment & Meals			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
29001001/22021003 Publicity and Advertisements			200,400.00	200,400.00	200,400.00+	100.00%+	2,200,000.00	2,254,500.00	2,310,900.00
29001001/22021004 Medical Expenses			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
29001001/22021006 Postage and Courier Services			58,800.00	58,800.00	58,800.00+	100.00%+	60,000.00	61,200.00	62,400.00
29001001/22021007 Welfare Packages			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,100,000.00	1,127,300.00	1,155,000.00
29001001/22021008 Subscription to Professional Bodies			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
29001001/22021014 Annual Budgeting Expenses & Administration	200,000.00	249,700.00	249,700.00	249,700.00			350,000.00	358,900.00	367,400.00
29001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead	1,300,800.00	1,259,700.00	15,293,000.00	15,293,000.00	14,033,300.00+	91.76%+	24,887,300.00	25,506,600.00	26,146,600.00
Total Recurrent Expenditure	61,991,216.17	68,529,563.03	103,348,100.00	103,348,100.00	34,818,536.97+	33.69%+	140,943,840.00	144,463,500.00	148,078,200.00
29007001 - Abia State Insurance Manifest Scheme									
29007001/21010101 Basic Salary		8,960,207.75	18,000,000.00	18,000,000.00	9,039,792.25+	50.22%+	107,088,000.00	109,764,800.00	112,509,100.00
Sub Total: Personnel Cost		8,960,207.75	18,000,000.00	18,000,000.00	9,039,792.25+	50.22%+	107,088,000.00	109,764,800.00	112,509,100.00
29007001/22020101 Local Travel and Transport - Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
29007001/22020102 Local Travel and Transport - Others			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
29007001/22020301 Office Stationaries /Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
29007001/22020305 Printing of Non Security Documents			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	7,000,000.00	7,175,200.00	7,354,100.00
29007001/22020309 Uniforms and other Clothings			99,700.00	99,700.00	99,700.00+	100.00%+	100,000.00	102,100.00	104,500.00
29007001/22020401 Maintenance of Motor Vehicle /Ambulance Services			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,500,000.00	4,612,300.00	4,727,600.00
29007001/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
29007001/22020403 Maintenance of Office Building Residential Quarters							3,500,000.00	3,587,100.00	3,677,100.00
29007001/22020404 Maintenance of IT Equipments							500,000.00	512,600.00	525,800.00
29007001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
29007001/22020406 Other Maintenance Services			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
29007001/22020801 Motor Vehicle fuel Cost							2,000,000.00	2,050,400.00	2,102,000.00
29007001/22020802 Other Transport Equipment Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+			
29007001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
29007001/22020901 Bank Chrages (Other Than Interest)			99,700.00	99,700.00	99,700.00+	100.00%+	100,000.00	102,100.00	104,500.00
29007001/22021001 Refreshment & Meals			99,700.00	99,700.00	99,700.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
29007001/22021003 Publicity and Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	100,000.00	102,100.00	104,500.00
29007001/22021004 Medical Expenses			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
29007001/22021007 Welfare Packages			200,400.00	200,400.00	200,400.00+	100.00%+			
29007001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
29007001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,000.00	153,700.00	157,300.00
Sub-Total: Overhead			15,201,800.00	15,201,800.00	15,201,800.00+	100.00%+	33,200,000.00	34,026,900.00	34,876,700.00
Total Recurrent Expenditure		8,960,207.75	33,201,800.00	33,201,800.00	24,241,592.25+	73.01%+	140,288,000.00	143,791,700.00	147,385,800.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
29053001 - Abia Transport Corporation (Abia Line Network)									
29053001/21010101 Basic Salary		41,222,402.00	48,648,300.00	48,648,300.00	7,425,898.00+	15.26%+	99,308,052.00	101,791,100.00	104,336,100.00
29053001/21010102 Overtime Payment			25,781,500.00	15,781,500.00	15,781,500.00+	100.00%+			
29053001/21010103 Consolidated Revenue Fund Charges (Salary)			5,752,700.00	5,752,700.00	5,752,700.00+	100.00%+			
29053001/21020101 Housing/Rent Allowance		12,460,626.00	13,584,600.00	3,584,600.00	8,876,026.00-	247.62%-	23,140,236.00	23,719,100.00	24,312,100.00
29053001/21020102 Transport Allowance		4,407,800.00	15,126,000.00	5,126,000.00	718,200.00+	14.01%+	8,275,200.00	8,482,600.00	8,695,100.00
29053001/21020103 Meal Subsidy		1,871,900.00	5,254,500.00	5,254,500.00	3,382,600.00+	64.38%+	3,542,400.00	3,631,400.00	3,722,600.00
29053001/21020104 Utility Allowance		976,800.00	3,236,500.00	3,236,500.00	2,259,700.00+	69.82%+	1,844,400.00	1,890,700.00	1,937,600.00
29053001/21020105 Entertainment Allowance		27,760.00	3,788,700.00	3,788,700.00	3,760,940.00+	99.27%+	54,000.00	55,200.00	56,400.00
29053001/21020106 Leave Allowance			10,128,500.00	10,128,500.00	10,128,500.00+	100.00%+	9,930,302.00	10,178,800.00	10,433,300.00
29053001/21020107 Domestic Staff Allowance		2,500,000.00	7,894,400.00	7,894,400.00	5,394,400.00+	68.33%+	1,059,936.00	1,086,400.00	1,114,000.00
Sub Total: Personnel Cost		63,467,288.00	139,195,700.00	109,195,700.00	45,728,412.00+	41.88%+	147,154,526.00	150,835,300.00	154,607,200.00
29053001/22020101 Local Travel and Transport - Training			200,500.00	200,500.00	200,500.00+	100.00%+	1,502,505.00	1,540,200.00	1,578,600.00
29053001/22020102 Local Travel and Transport - Others			300,100.00	300,100.00	300,100.00+	100.00%+	403,101.00	413,000.00	423,800.00
29053001/22020301 Office Stationaries /Computer Consumables			200,500.00	200,500.00	200,500.00+	100.00%+	202,505.00	207,700.00	212,500.00
29053001/22020309 Uniforms and other Clothings			200,500.00	200,500.00	200,500.00+	100.00%+			
29053001/22020401 Maintenance of Motor Vehicle /Transport Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,050,000.00	3,126,100.00	3,204,100.00
29053001/22020404 Maintenance of office /IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	705,606.00	722,700.00	740,700.00
29053001/22020406 Other Maintenance Services			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	667,606.00	684,300.00	701,100.00
29053001/22020601 Security Services			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,210,000.00	1,240,100.00	1,271,300.00
29053001/22020602 Office Rent			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,020,000.00	2,070,800.00	2,122,400.00
29053001/22020703 Legal Services			500,600.00	500,600.00	500,600.00+	100.00%+	1,505,606.00	1,543,800.00	1,582,200.00
29053001/22020801 Motor Vehicle Fuel Cost			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,030,000.00	2,080,500.00	2,132,200.00
29053001/22020901 Bank Chrages (Other Than Interest)		747,915.00			747,915.00-				
29053001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,009,427.00	2,060,000.00	2,111,600.00
29053001/22021014 Annual Budget Expenses And Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
29053001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+			
Sub-Total: Overhead		747,915.00	15,803,200.00	15,803,200.00	15,055,285.00+	95.27%+	15,556,356.00	15,944,900.00	16,342,200.00
Total Recurrent Expenditure		64,215,203.00	154,998,900.00	124,998,900.00	60,783,697.00+	48.63%+	162,710,882.00	166,780,200.00	170,949,400.00
29056001 - Abia State Transport Loan Scheme									
29056001/22020101 Local Travel and Transport - Training		258,645.00	1,500,600.00	1,500,600.00	1,241,955.00+	82.76%+			
29056001/22020102 Local Travel and Transport - Others		1,693,802.26	500,600.00	500,600.00	1,193,202.26-	238.35%-			
29056001/22020301 Office Stationeries/Computer Consumables		371,200.00	399,800.00	399,800.00	28,600.00+	7.15%+			
29056001/22020309 Uniforms & Other Clothing			50,400.00	50,400.00	50,400.00+	100.00%+			
29056001/22020401 Maintenance of Motor Vehicle/Transport Equipment		5,026,204.00	300,100.00	300,100.00	4,726,104.00-	1,574.84%-			
29056001/22020402 Maintenance of Office Furniture			50,400.00	50,400.00	50,400.00+	100.00%+			
29056001/22020403 Maintenance of Office Building Residential Qtrs			50,400.00	50,400.00	50,400.00+	100.00%+			
29056001/22020404 Maintenance of OfficeIT Equipment		242,900.00			242,900.00-				
29056001/22020405 Maintenance of Plants & Generators			99,700.00	99,700.00	99,700.00+	100.00%+			
29056001/22020406 Other maintenance Services		1,923,450.00			1,923,450.00-				
29056001/22020601 Security Services		751,250.00			751,250.00-				
29056001/22020703 Legal services		914,000.00			914,000.00-				
29056001/22020801 Motor Vehicle Fuel Cost		7,487,112.13	200,500.00	200,500.00	7,286,612.13-	3,634.22%-			
29056001/22020803 Plant/Generator Fuel Cost			200,500.00	200,500.00	200,500.00+	100.00%+			
29056001/22021004 Medical Expenses			99,600.00	99,600.00	99,600.00+	100.00%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
29056001/22021007 Welfare Packages		4,997,000.00			4,997,000.00-				
29056001/22021014 Annual Budget Expenses & Administration	200,000.00	249,700.00	249,700.00	249,700.00					
Sub-Total: Overhead	200,000.00	23,915,263.39	3,702,300.00	3,702,300.00	20,212,963.39-	545.96%-			
Total Recurrent Expenditure	200,000.00	23,915,263.39	3,702,300.00	3,702,300.00	20,212,963.39-	545.96%-			
29057001 - Traffic & Indiscipline Management Agency of Abia									
29057001/21010101 Basis Salary	90,500,000.00	111,354,856.13	142,000,000.00	142,000,000.00	30,645,143.87+	21.58%+	330,246,000.00	338,501,800.00	346,964,000.00
Sub Total: Personnel Cost	90,500,000.00	111,354,856.13	142,000,000.00	142,000,000.00	30,645,143.87+	21.58%+	330,246,000.00	338,501,800.00	346,964,000.00
29057001/22020101 Local Travel and Transport - Training		500,000.00	500,600.00	500,600.00	600.00+	0.12%+	6,000,000.00	6,150,100.00	6,303,800.00
29057001/22020102 Local Travel and Transport - Others		350,000.00	399,800.00	399,800.00	49,800.00+	12.46%+	3,000,000.00	3,074,500.00	3,151,300.00
29057001/22020103 International Transport and Travels - Training							10,000,000.00	10,249,700.00	10,505,400.00
29057001/22020301 Office Stationeries/Computer Consumables		250,000.00	300,100.00	300,100.00	50,100.00+	16.69%+	500,000.00	512,600.00	525,800.00
29057001/22020309 Uniforms & Other Clothing			99,600.00	99,600.00	99,600.00+	100.00%+	800,000.00	819,900.00	840,300.00
29057001/22020401 Maintenance of Motor Vehicle/Transport			300,100.00	300,100.00	300,100.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
29057001/22020402 Maintenance of Office Furniture			98,500.00	98,500.00	98,500.00+	100.00%+	450,000.00	461,000.00	473,000.00
29057001/22020403 Maintenance of Office Building Residential Qtrs			99,600.00	99,600.00	99,600.00+	100.00%+	450,000.00	461,000.00	473,000.00
29057001/22020404 Maintenance of Office / IT Equipments			99,600.00	99,600.00	99,600.00+	100.00%+	800,000.00	819,900.00	840,300.00
29057001/22020405 Maintenance of Plants & Generators			200,500.00	200,500.00	200,500.00+	100.00%+	300,000.00	307,300.00	314,500.00
29057001/22020411 Maintenance of Communication Equipments			300,100.00	300,100.00	300,100.00+	100.00%+	450,000.00	461,000.00	473,000.00
29057001/22020501 Local Training			99,600.00	99,600.00	99,600.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
29057001/22020601 Security Services			200,500.00	200,500.00	200,500.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
29057001/22020703 Legal Services		600,000.00	1,500,600.00	1,500,600.00	900,600.00+	60.02%+	2,000,000.00	2,050,400.00	2,102,000.00
29057001/22020801 Motor Vehicle Fuel Cost		130,000.00	200,500.00	200,500.00	70,500.00+	35.16%+	3,000,000.00	3,074,500.00	3,151,300.00
29057001/22020803 Plant/Generator Fuel Cost			200,500.00	200,500.00	200,500.00+	100.00%+			
29057001/22020901 Bank Charges (Other than Interest)		246,113.60			246,113.60-				
29057001/22021003 Publicity & Advertisements			99,600.00	99,600.00	99,600.00+	100.00%+	450,000.00	461,000.00	473,000.00
29057001/22021004 Medical Expenses							700,000.00	717,900.00	735,900.00
29057001/22021007 Welfare Packages		200,000.00	200,500.00	200,500.00	500.00+	0.25%+			
29057001/22021014 Annual Budget Expenses & Administration		100,000.00	249,700.00	249,700.00	149,700.00+	59.95%+	250,000.00	255,700.00	261,700.00
Sub-Total: Overhead		2,376,113.60	5,150,000.00	5,150,000.00	2,773,886.40+	53.86%+	38,650,000.00	39,613,700.00	40,605,100.00
Total Recurrent Expenditure	90,500,000.00	113,730,969.73	147,150,000.00	147,150,000.00	33,419,030.27+	22.71%+	368,896,000.00	378,115,500.00	387,569,100.00
29001002 - Abia State Fire Services									
29001002/21010101 Basic Salary	22,623,607.33	25,762,213.10	34,177,700.00	34,177,700.00	8,415,486.90+	24.62%+	45,635,232.00	46,776,700.00	47,946,000.00
29001002/21020101 Housing / Rent Allowance	5,123,837.00	7,206,073.00	9,623,000.00	9,623,000.00	2,416,927.00+	25.12%+	15,041,460.00	15,417,700.00	15,803,100.00
29001002/21020102 Transport Allowance	1,505,367.00	1,708,900.00	2,320,500.00	2,320,500.00	611,600.00+	26.36%+	2,932,800.00	3,006,000.00	3,081,600.00
29001002/21020103 Meal Subsidy	642,071.00	781,800.00	1,012,000.00	1,012,000.00	230,200.00+	22.75%+	1,332,000.00	1,365,000.00	1,398,700.00
29001002/21020104 Utility Allowance	346,638.00	472,300.00	565,400.00	565,400.00	93,100.00+	16.47%+	789,600.00	809,100.00	829,500.00
29001002/21020105 Entertainment Allowance	1,500.00	36,000.00	18,000.00	18,000.00	18,000.00-	100.00%-	360,000.00	368,600.00	378,200.00
29001002/21020106 Leave Allowance		1,656,734.00	3,417,800.00	3,417,800.00	1,761,066.00+	51.53%+	4,563,511.00	4,677,100.00	4,793,600.00
29001002/21020107 Domestic Staff Allowance	44,164.00	1,170,346.00	265,300.00	265,300.00	905,046.00-	341.14%-	6,094,632.00	6,247,300.00	6,403,400.00
29001002/21020111 Hazard Allowance			7,423,700.00	7,423,700.00	7,423,700.00+	100.00%+	11,408,808.00	11,693,900.00	11,986,800.00
29001002/21020114 Duty Allowance			8,423,700.00	8,423,700.00	8,423,700.00+	100.00%+	11,408,808.00	11,693,900.00	11,986,800.00
Sub Total: Personnel Cost	30,287,184.33	38,794,366.10	67,247,100.00	67,247,100.00	28,452,733.90+	42.31%+	99,566,851.00	102,055,300.00	104,607,700.00
29001002/22020101 Local Transport and Travels - Training			99,700.00	99,700.00	99,700.00+	100.00%+	100,000.00	102,100.00	104,500.00
29001002/22020102 Local Transport and Travels - Others			150,100.00	150,100.00	150,100.00+	100.00%+	500,000.00	512,600.00	525,800.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
29001002/22020301 Office Stationary and Computer Consumables			300,100.00	300,100.00	300,100.00+	100.00%+	500,000.00	512,600.00	525,800.00
29001002/22020305 Printing of Non Security Document		34,000.00	50,400.00	50,400.00	16,400.00+	32.54%+	300,000.00	307,300.00	314,500.00
29001002/22020309 Uniform & Other Clothings		43,160.00	50,400.00	50,400.00	7,240.00+	14.37%+	100,000.00	102,100.00	104,500.00
29001002/22020401 Maintenance of Motor Vehicle/Transport Equipment	2,000,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	12,000,000.00	12,300,100.00	12,607,400.00
29001002/22020402 Maintenance of Office Furniture		72,600.00	94,800.00	94,800.00	22,200.00+	23.42%+	600,000.00	614,700.00	630,300.00
29001002/22020404 Maintenance of Office/ IT Equipment		504,300.00	124,900.00	124,900.00	379,400.00-	303.76%-	600,000.00	614,700.00	630,300.00
29001002/22020405 Maintenance of Office Plant & Generator			150,100.00	150,100.00	150,100.00+	100.00%+	300,000.00	307,300.00	314,500.00
29001002/22020406 Other Maintenance Services			97,200.00	97,200.00	97,200.00+	100.00%+	200,000.00	205,300.00	210,100.00
29001002/22020501 Local Training		90,565.00	200,400.00	200,400.00	109,835.00+	54.81%+	300,000.00	307,300.00	314,500.00
29001002/22020802 Other Transport Equipment Fuel Cost		153,682.96	3,000,000.00	3,000,000.00	2,846,317.04+	94.88%+	7,000,000.00	7,175,200.00	7,354,100.00
29001002/22020803 Plant/Generator Fuel Cost			94,800.00	94,800.00	94,800.00+	100.00%+	300,000.00	307,300.00	314,500.00
29001002/22020901 Bank Charges (other than Interest)							30,000.00	31,200.00	32,400.00
29001002/22021001 Refreshment & Meals							300,000.00	307,300.00	314,500.00
29001002/22021003 Publicity and Advertisement		83,450.00	94,800.00	94,800.00	11,350.00+	11.97%+	300,000.00	307,300.00	314,500.00
29001002/22021004 Medcal Expenses		83,450.00	94,800.00	94,800.00	11,350.00+	11.97%+	200,000.00	205,300.00	210,100.00
29001002/22021007 Welfare Package			150,100.00	150,100.00	150,100.00+	100.00%+	100,000.00	102,100.00	104,500.00
29001002/22021014 Annual Budget Preparation Expenses		249,700.00	249,700.00	249,700.00			300,000.00	307,300.00	314,500.00
29001002/22021021 Special Days/Celebrations (Fire Safety Week)							5,000,000.00	5,124,900.00	5,253,300.00
Sub-Total: Overhead	2,000,000.00	1,314,907.96	9,002,300.00	9,002,300.00	7,687,392.04+	85.39%+	29,030,000.00	29,754,000.00	30,494,600.00
Total Recurrent Expenditure	32,287,184.33	40,109,274.06	76,249,400.00	76,249,400.00	36,140,125.94+	47.40%+	128,596,851.00	131,809,300.00	135,102,300.00
32001001 - Ministry of Petroleum and Minerals Resources									
32001001/21010101 Basic Salary	53,388,082.15	58,508,282.62	63,386,600.00	63,386,600.00	4,878,317.38+	7.70%+	71,657,622.00	73,449,000.00	75,285,700.00
32001001/21010102 Overtime Payments	3,195,272.00	2,763,738.39	5,156,100.00	5,156,100.00	2,392,361.61+	46.40%+	4,557,108.00	4,671,100.00	4,787,600.00
32001001/21010103 Consolidated Revenue Fund Charges	511,462.26	77,991.85			77,991.85-				
32001001/21020101 Housing /Rent Allowance	15,176,392.70	16,786,727.22	20,661,500.00	20,661,500.00	3,874,772.78+	18.75%+	25,872,384.00	26,518,700.00	27,181,400.00
32001001/21020102 Transport Allowance	4,410,930.50	4,092,113.61	5,283,400.00	5,283,400.00	1,191,286.39+	22.55%+	5,530,980.00	5,668,700.00	5,810,400.00
32001001/21020103 Meal Subsidy	1,495,550.00	1,638,600.00	2,184,900.00	2,184,900.00	546,300.00+	25.00%+	2,382,084.00	2,441,800.00	2,503,000.00
32001001/21020104 Utility Allowance	1,258,542.50	1,254,282.37	1,528,200.00	1,528,200.00	273,917.63+	17.92%+	1,625,784.00	1,666,300.00	1,708,300.00
32001001/21020105 Entertainment Allowance	466,188.50	343,885.50	600,300.00	600,300.00	256,414.50+	42.71%+	262,410.00	268,900.00	276,100.00
32001001/21020106 Leave Allowance		4,173,505.00	6,338,500.00	6,338,500.00	2,164,995.00+	34.16%+	7,200,258.00	7,380,500.00	7,565,300.00
32001001/21020107 Domestic Staff Allowance	3,268,925.95	3,513,902.72	5,128,500.00	5,128,500.00	1,614,597.28+	31.48%+	6,983,643.00	7,158,400.00	7,337,300.00
32001001/21020111 Hazard Allowance	20,000.00	20,000.00			20,000.00-				
Sub Total: Personnel Cost	83,191,346.56	93,173,029.28	110,268,000.00	110,268,000.00	17,094,970.72+	15.50%+	126,072,273.00	129,223,400.00	132,455,100.00
32001001/22020101 Local Travel and Transport - Training	150,000.00	2,500,600.00	2,500,600.00	2,500,600.00			3,070,487.00	3,147,600.00	3,226,800.00
32001001/22020102 Local Travel and Transport - Others		2,500,600.00	2,500,600.00	2,500,600.00			3,070,487.00	3,147,600.00	3,226,800.00
32001001/22020301 Office Stationaries /Computer Consumables		1,399,800.00	1,399,800.00	1,399,800.00			1,718,814.00	1,762,300.00	1,806,700.00
32001001/22020309 Uniforms and other Clothings		200,500.00	200,500.00	200,500.00			246,194.00	252,100.00	258,100.00
32001001/22020401 Maintenance of Motor Vehicle /Transport Equipment		1,000,000.00	1,000,000.00	1,000,000.00			1,227,900.00	1,258,100.00	1,289,300.00
32001001/22020402 Maintenance of Office Furniture		1,500,600.00	1,500,600.00	1,500,600.00			1,842,587.00	1,888,400.00	1,935,300.00
32001001/22020403 Maintenance of Office Building Residential Qtrs		500,600.00	500,600.00	500,600.00			614,687.00	630,200.00	645,800.00
32001001/22020404 Maintenance of office /IT Equipments		500,600.00	500,600.00	500,600.00			614,687.00	630,200.00	645,800.00
32001001/22020406 Other Maintenance Services		500,600.00	500,600.00	500,600.00			614,687.00	630,200.00	645,800.00
32001001/22020501 Local Training		500,600.00	500,600.00	500,600.00			614,687.00	630,200.00	645,800.00
32001001/22020801 Motor Vehicle Fuel Cost		500,600.00	1,000,000.00	1,000,000.00	499,400.00+	49.94%+	1,227,900.00	1,258,100.00	1,289,300.00
32001001/22020803 Plant/Generator Fuel Cost		500,600.00	500,600.00	500,600.00			614,687.00	630,200.00	645,800.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
32001001/22021001 Refreshment & Meals		300,100.00	300,100.00	300,100.00			368,493.00	378,100.00	387,700.00
32001001/22021003 Publicity and Advertisements		399,800.00	399,800.00	399,800.00			490,914.00	503,000.00	515,100.00
32001001/22021004 Medical Expenses	466,974.00		500,600.00	500,600.00	500,600.00+	100.00%+	614,687.00	630,200.00	645,800.00
32001001/22021006 Postage and Courier Services		50,400.00	50,400.00	50,400.00			61,886.00	63,600.00	64,800.00
32001001/22021007 Welfare Packages	97,670.00	500,000.00	500,600.00	500,600.00	600.00+	0.12%+	614,687.00	630,200.00	645,800.00
32001001/22021014 Annual Budget Expenses And Administration	200,000.00	249,000.00	249,700.00	249,700.00	700.00+	0.28%+	250,000.00	255,700.00	261,700.00
Sub-Total: Overhead	914,644.00	13,605,000.00	14,606,300.00	14,606,300.00	1,001,300.00+	6.86%+	17,878,471.00	18,326,000.00	18,782,200.00
Total Recurrent Expenditure	84,105,990.56	106,778,029.28	124,874,300.00	124,874,300.00	18,096,270.72+	14.49%+	143,950,744.00	147,549,400.00	151,237,300.00
33005001 - Metallurgical Complex									
22005001/21010101 Basic Salary	12,810,557.92	9,864,098.18	16,147,700.00	16,147,700.00	6,283,601.82+	38.91%+	16,147,700.00	16,551,100.00	16,965,200.00
22005001/21010102 Overtime Payment	1,180,893.00	779,969.18	1,260,500.00	1,260,500.00	480,530.82+	38.12%+	1,260,500.00	1,291,700.00	1,324,100.00
22005001/21020101 Housing/Rent Allowance	2,459,493.00	1,995,130.00	2,984,400.00	2,984,400.00	989,270.00+	33.15%+	2,984,400.00	3,058,800.00	3,135,600.00
22005001/21020102 Transport Allowance	985,111.00	774,600.00	1,238,900.00	1,238,900.00	464,300.00+	37.48%+	1,238,900.00	1,270,100.00	1,301,400.00
22005001/21020103 Meal Subsidy	415,763.00	327,100.00	521,000.00	521,000.00	193,900.00+	37.22%+	521,000.00	534,200.00	547,400.00
22005001/21020104 Utility Allowance	213,181.00	146,800.00	265,300.00	265,300.00	118,500.00+	44.67%+	265,300.00	272,500.00	279,700.00
22005001/21020106 Leave Allowance		399,950.00	1,396,200.00	1,396,200.00	996,250.00+	71.35%+	1,396,200.00	1,431,000.00	1,467,000.00
Sub Total: Personnel Cost	18,064,998.92	14,287,647.36	23,814,000.00	23,814,000.00	9,526,352.64+	40.00%+	23,814,000.00	24,409,400.00	25,020,400.00
22005001/22020101 Local Travel and Transport - Training			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00
22005001/22020102 Local Travel and Transport - Others			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
22005001/22020201 Electricity Charges			9,600.00	9,600.00	9,600.00+	100.00%+	9,600.00	9,600.00	9,600.00
22005001/22020301 Office Stationeries/Computer Consumerables			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
22005001/22020401 Maintenance of Motor Vehicle/Transport Equipment			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
22005001/22020402 Maintenance of Office Furniture			99,600.00	99,600.00	99,600.00+	100.00%+	99,600.00	102,000.00	104,400.00
22005001/22020403 Maintenance of Office Building Residential Quarters			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
22005001/22020405 Maintenance of Plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
22005001/22020406 Other Maintenance Services			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
22005001/22020501 Local Training			99,600.00	99,600.00	99,600.00+	100.00%+	99,600.00	102,000.00	104,400.00
22005001/22020801 Motor Vehicle Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
22005001/22020803 Plant/Generator Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00
22005001/22021001 Refreshment & Meals			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,600.00	52,800.00
22005001/22021003 Publicity and Advertisements			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,600.00	52,800.00
22005001/22021007 Welfare Packages			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
22005001/22021014 Annual Budgeting Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,700.00	261,700.00
Sub-Total: Overhead			3,761,000.00	3,761,000.00	3,761,000.00+	100.00%+	3,761,000.00	3,851,500.00	3,945,100.00
Total Recurrent Expenditure	18,064,998.92	14,287,647.36	27,575,000.00	27,575,000.00	13,287,352.64+	48.19%+	27,575,000.00	28,260,900.00	28,965,500.00
34001001 - Ministry of Works									
34001001/21010101 Basic Salary	100,421,298.71	111,687,775.05	132,585,900.00	132,585,900.00	20,898,124.95+	15.76%+	143,371,634.00	146,955,600.00	150,629,100.00
34001001/21010102 Overtime Payment	2,457,318.48	1,479,098.37	8,789,900.00	8,789,900.00	7,310,801.63+	83.17%+	8,304,000.00	8,511,400.00	8,723,900.00
34001001/21010103 Consolidated Revenue Fund Charges - Salaries	276,079.00	93,590.23			93,590.23-				
34001001/21020101 Housing /Rent Allowance	28,338,647.95	40,702,874.94	42,713,000.00	42,713,000.00	2,010,125.06+	4.71%+	41,791,655.00	42,836,700.00	43,907,500.00
34001001/21020102 Transport Allowance	7,888,917.63	11,100,118.23	9,758,700.00	9,758,700.00	1,341,418.23-	13.75%-	10,298,367.00	10,555,800.00	10,819,900.00
34001001/21020103 Meal Subsidy	3,028,017.00	3,019,096.75	4,473,000.00	4,473,000.00	1,453,903.25+	32.50%+	4,520,361.00	4,633,800.00	4,750,200.00
34001001/21020104 Utility Allowance	2,038,263.75	2,949,693.75	2,738,300.00	2,738,300.00	211,393.75-	7.72%-	3,175,581.00	3,254,500.00	3,336,100.00
34001001/21020105 Entertainment Allowance	470,235.25	776,574.62	600,300.00	600,300.00	176,274.62-	29.36%-	654,771.00	671,100.00	687,900.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/21020106 Leave Allowance		7,830,405.00	13,290,500.00	13,290,500.00	5,460,095.00+	41.08%+	14,337,163.00	14,695,100.00	15,062,500.00
34001001/21020107 Domestic Staff Allowance	4,396,391.96	4,065,952.72	5,889,500.00	5,889,500.00	1,823,547.28+	30.96%+	6,718,658.00	6,887,100.00	7,058,800.00
34001001/21020114 Duty Allowance			183,700.00	183,700.00	183,700.00+	100.00%+	183,658.00	188,500.00	193,300.00
Sub Total: Personnel Cost	149,315,169.73	183,705,179.66	221,022,800.00	221,022,800.00	37,317,620.34+	16.88%+	233,355,848.00	239,189,600.00	245,169,200.00
34001001/22020101 Local Travel and Transport - Training			2,883,600.00	2,883,600.00	2,883,600.00+	100.00%+	3,171,960.00	3,250,900.00	3,332,500.00
34001001/22020102 Local Travel and Transport - Others			2,883,600.00	2,883,600.00	2,883,600.00+	100.00%+	3,171,960.00	3,250,900.00	3,332,500.00
34001001/22020205 Water Rates			96,000.00	96,000.00	96,000.00+	100.00%+	105,600.00	108,100.00	110,500.00
34001001/22020301 Office Stationeries /Computer Consumables	200,000.00		2,403,400.00	2,403,400.00	2,403,400.00+	100.00%+	2,649,740.00	2,715,500.00	2,783,900.00
34001001/22020305 Printing of Non Security Documents			192,100.00	192,100.00	192,100.00+	100.00%+	211,310.00	216,100.00	222,100.00
34001001/22020309 Uniforms and other Clothings			48,000.00	48,000.00	48,000.00+	100.00%+	52,822.00	54,000.00	55,200.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			3,845,200.00	3,845,200.00	3,845,200.00+	100.00%+	4,229,940.00	4,336,100.00	4,444,200.00
34001001/22020402 Maintenance of Office Furniture			961,600.00	961,600.00	961,600.00+	100.00%+	1,057,760.00	1,084,100.00	1,111,700.00
34001001/22020403 Maintenance of Office Building Residential Quarters			2,403,400.00	2,403,400.00	2,403,400.00+	100.00%+	2,707,635.00	2,775,500.00	2,845,100.00
34001001/22020404 Maintenance of office /IT Equipments		200,000.00	1,923,100.00	1,923,100.00	1,723,100.00+	89.60%+	2,115,740.00	2,168,100.00	2,222,100.00
34001001/22020405 Maintenance of Plants & Generators			1,923,100.00	1,923,100.00	1,923,100.00+	100.00%+	2,115,410.00	2,168,100.00	2,222,100.00
34001001/22020406 Other Maintenance Services			1,057,600.00	1,057,600.00	1,057,600.00+	100.00%+	1,163,300.00	1,192,100.00	1,222,100.00
34001001/22020501 Local Training			480,200.00	480,200.00	480,200.00+	100.00%+	527,220.00	540,200.00	553,400.00
34001001/22020801 Motor Vehicle Fuel Cost			1,345,700.00	1,345,700.00	1,345,700.00+	100.00%+	1,480,270.00	1,517,400.00	1,555,800.00
34001001/22020802 Other Transport Equipment Fuel Cost		7,000,000.00	913,500.00	913,500.00	6,086,500.00-	666.28%-	1,004,860.00	1,030,000.00	1,055,300.00
34001001/22020803 Plant/Generator Fuel Cost			2,883,600.00	2,883,600.00	2,883,600.00+	100.00%+	3,171,960.00	3,250,900.00	3,332,500.00
34001001/22021001 Refreshment & Meals			480,200.00	480,200.00	480,200.00+	100.00%+	528,220.00	541,400.00	554,600.00
34001001/22021004 Medical Expenses			288,100.00	288,100.00	288,100.00+	100.00%+	316,910.00	325,300.00	333,700.00
34001001/22021006 Postage and Courier Services			96,000.00	96,000.00	96,000.00+	100.00%+	105,600.00	108,100.00	110,500.00
34001001/22021007 Welfare Packages			2,883,600.00	2,883,600.00	2,883,600.00+	100.00%+	3,171,960.00	3,250,900.00	3,332,500.00
34001001/22021014 Annunal Budget Expenses and Administration			240,100.00	240,100.00	240,100.00+	100.00%+	264,110.00	271,300.00	278,500.00
Sub-Total: Overhead	200,000.00	7,200,000.00	30,231,700.00	30,231,700.00	23,031,700.00+	76.18%+	33,324,287.00	34,155,000.00	35,010,800.00
Total Recurrent Expenditure	149,515,169.73	190,905,179.66	251,254,500.00	251,254,500.00	60,349,320.34+	24.02%+	266,680,135.00	273,344,600.00	280,180,000.00
34004001 - Abia State Road Maintenance Agency (ABROMA)									
34004001/21010101 Basic Salary			8,620,600.00	8,620,600.00	8,620,600.00+	100.00%+	8,620,600.00	8,835,600.00	9,056,500.00
34004001/21010102 Overtime Payments			2,009,600.00	2,009,600.00	2,009,600.00+	100.00%+	2,009,600.00	2,060,000.00	2,111,600.00
34004001/21020101 Housing/Rent Allowance			3,759,900.00	3,759,900.00	3,759,900.00+	100.00%+	3,759,900.00	3,853,600.00	3,949,700.00
34004001/21020102 Transport Allowance			1,929,200.00	1,929,200.00	1,929,200.00+	100.00%+	1,929,200.00	1,977,200.00	2,026,400.00
34004001/21020103 Meal Subsidy			804,300.00	804,300.00	804,300.00+	100.00%+	804,300.00	824,700.00	845,100.00
34004001/21020104 Utility Allowance			455,000.00	455,000.00	455,000.00+	100.00%+	455,000.00	465,800.00	477,800.00
34004001/21020105 Entertainment Allowance			26,400.00	26,400.00	26,400.00+	100.00%+	26,400.00	27,600.00	28,800.00
34004001/21020106 Leave Allowance			1,162,100.00	1,162,100.00	1,162,100.00+	100.00%+	1,162,100.00	1,190,900.00	1,220,900.00
34004001/21020107 Domestic Staff Allowance			183,700.00	183,700.00	183,700.00+	100.00%+	183,700.00	188,500.00	193,300.00
Sub Total: Personnel Cost			18,950,800.00	18,950,800.00	18,950,800.00+	100.00%+	18,950,800.00	19,423,900.00	19,910,100.00
34004001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
34004001/22020102 Local Travel and Transport - Others			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
34004001/22020301 Office Stationeries/Computer Consumables			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
34004001/22020401 Maintenance of Motor Vehicle/Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00
34004001/22020402 Maintenance of Office Furniture			99,600.00	99,600.00	99,600.00+	100.00%+	99,600.00	102,000.00	104,400.00
34004001/22020405 Maintenance of Plants & Generators			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,563,000.00	2,626,700.00
34004001/22020406 Other Maintenance Services			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34004001/22020501 Local Training			99,600.00	99,600.00	99,600.00+	100.00%+	99,600.00	102,000.00	104,400.00
34004001/22020801 Motor Vehicle Fuel Cost			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
34004001/22020802 Other Transport Equipment Fuel Cost			99,600.00	99,600.00	99,600.00+	100.00%+	99,600.00	102,000.00	104,400.00
34004001/22020803 Plant/Generator Fuel Cost			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
34004001/22021001 Refreshment & Meals			99,600.00	99,600.00	99,600.00+	100.00%+	99,600.00	102,000.00	104,400.00
34004001/22021003 Publicity and Advertisements			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,600.00	52,800.00
34004001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
34004001/22021006 Postages & courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,600.00	52,800.00
34004001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
34004001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,700.00	261,700.00
34004001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead			7,002,300.00	7,002,300.00	7,002,300.00+	100.00%+	7,002,300.00	7,174,100.00	7,350,600.00
Total Recurrent Expenditure			25,953,100.00	25,953,100.00	25,953,100.00+	100.00%+	25,953,100.00	26,598,000.00	27,260,700.00
36001001 - Ministry Of Tourism Arts & Culture									
36001001/21010101 Basic Salary	25,354,481.07	24,730,568.26	30,505,400.00	30,505,400.00	5,774,831.74+	18.93%+			
36001001/21010102 Overtime Payments	795,061.80	933,561.80			933,561.80-				
36001001/21010103 Consolidated Revenue Fund Charges - Salaries	254,711.05	93,590.22			93,590.22-				
36001001/21020101 Housing /Rent Allowance	7,655,429.96	7,831,237.22	12,082,900.00	12,082,900.00	4,251,662.78+	35.19%+			
36001001/21020102 Transport Allowance	2,327,858.63	2,064,766.22	2,922,000.00	2,922,000.00	857,233.78+	29.34%+			
36001001/21020103 Meal Subsidy	629,698.00	665,700.00	786,300.00	786,300.00	120,600.00+	15.34%+			
36001001/21020104 Utility Allowance	859,008.37	622,955.50	961,600.00	961,600.00	338,644.50+	35.22%+			
36001001/21020105 Entertainment Allowance	455,642.50	302,518.00	582,300.00	582,300.00	279,782.00+	48.05%+			
36001001/21020106 Leave Allowance		1,704,073.00	3,050,400.00	3,050,400.00	1,346,327.00+	44.14%+			
36001001/21020107 Domestic Staff Allowance	3,537,039.82	2,789,104.47	5,128,500.00	5,128,500.00	2,339,395.53+	45.62%+			
Sub Total: Personnel Cost	41,868,931.20	41,738,074.69	56,019,400.00	56,019,400.00	14,281,325.31+	25.49%+			
36001001/22020101 Local Travel and Transport - Training			1,099,700.00	1,099,700.00	1,099,700.00+	100.00%+			
36001001/22020102 Local Travel and Transport - Others			1,650,700.00	1,650,700.00	1,650,700.00+	100.00%+			
36001001/22020301 Office Stationaries /Computer Consumables			1,099,700.00	1,099,700.00	1,099,700.00+	100.00%+			
36001001/22020309 Uniforms and other Clothings			109,300.00	109,300.00	109,300.00+	100.00%+			
36001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			551,000.00	551,000.00	551,000.00+	100.00%+			
36001001/22020402 Maintenance of Office Furniture			439,400.00	439,400.00	439,400.00+	100.00%+			
36001001/22020403 Maintenance of Office Building Residential Quarters			1,099,700.00	1,099,700.00	1,099,700.00+	100.00%+			
36001001/22020404 Maintenance of office /IT Equipments			330,100.00	330,100.00	330,100.00+	100.00%+			
36001001/22020405 Maintenance of Plants & Generators			330,100.00	330,100.00	330,100.00+	100.00%+			
36001001/22020406 Other Maintenance Services			109,300.00	109,300.00	109,300.00+	100.00%+			
36001001/22020501 Local Training			551,000.00	551,000.00	551,000.00+	100.00%+			
36001001/22020801 Motor Vehicle Fuel Cost			439,400.00	439,400.00	439,400.00+	100.00%+			
36001001/22020802 Other Transport Equipment Fuel Cost			551,000.00	551,000.00	551,000.00+	100.00%+			
36001001/22020803 Plant/Generator Fuel Cost			551,000.00	551,000.00	551,000.00+	100.00%+			
36001001/22021003 Publicity and Advertisements			165,600.00	165,600.00	165,600.00+	100.00%+			
36001001/22021004 Medical Expenses			220,800.00	220,800.00	220,800.00+	100.00%+			
36001001/22021006 Postage and Courier Services			55,200.00	55,200.00	55,200.00+	100.00%+			
36001001/22021007 Welfare Packages			879,900.00	879,900.00	879,900.00+	100.00%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
36001001/22021014 Annual Budget Expenses and Administration	200,000.00		274,900.00	274,900.00	274,900.00+	100.00%+			
36001001/22021016 Servicom			165,600.00	165,600.00	165,600.00+	100.00%+			
36001001/22021021 Special Days/Celebrations			330,100.00	330,100.00	330,100.00+	100.00%+			
Sub-Total: Overhead	200,000.00		11,003,500.00	11,003,500.00	11,003,500.00+	100.00%+			
Total Recurrent Expenditure	42,068,931.20	41,738,074.69	67,022,900.00	67,022,900.00	25,284,825.31+	37.73%+			
36004001 - Abia State Council for Arts & Culture									
36004001/21010101 Basic Salary	39,586,279.19	32,369,448.44	37,198,100.00	37,198,100.00	4,828,651.56+	12.98%+	56,749,180.00	58,168,100.00	59,621,900.00
36004001/21010102 Overtime Payments	855,160.00	2,845,887.49	2,159,700.00	2,159,700.00	686,187.49-	31.77%-	2,160,000.00	2,213,700.00	2,268,900.00
36004001/21020101 Housing /Rent Allowance	8,206,739.00	5,988,451.00	10,474,200.00	10,474,200.00	4,485,749.00+	42.83%+	10,298,136.00	10,555,800.00	10,819,900.00
36004001/21020102 Transport Allowance	2,223,204.00	1,582,000.00	2,654,300.00	2,654,300.00	1,072,300.00+	40.40%+	2,464,800.00	2,527,000.00	2,590,600.00
36004001/21020103 Meal Subsidy	876,574.00	686,200.00	1,123,600.00	1,123,600.00	437,400.00+	38.93%+	1,086,000.00	1,112,900.00	1,140,500.00
36004001/21020104 Utility Allowance	615,896.00	328,300.00	623,000.00	623,000.00	294,700.00+	47.30%+	613,200.00	629,000.00	644,600.00
36004001/21020105 Entertainment Allowance	16,502.00	12,000.00	36,000.00	36,000.00	24,000.00+	66.67%+	90,000.00	92,400.00	94,800.00
36004001/21020106 Leave Allowance		2,297,894.00	3,919,600.00	3,919,600.00	1,621,706.00+	41.37%+	3,623,575.00	3,714,300.00	3,806,800.00
36004001/21020107 Domestic Staff Allowance	2,185,766.95	176,656.00	529,500.00	529,500.00	352,844.00+	66.64%+	1,854,888.00	1,901,500.00	1,949,500.00
36004001/21020139 Weigh-in Allowance	974.00		13,719,100.00	13,719,100.00	13,719,100.00+	100.00%+	12,384,686.00	12,693,900.00	13,010,900.00
Sub Total: Personnel Cost	54,567,095.14	46,286,836.93	72,437,100.00	72,437,100.00	26,150,263.07+	36.10%+	91,324,465.00	93,608,600.00	95,948,400.00
36004001/22020101 Local Travel and Transport - Training			1,025,200.00	1,025,200.00	1,025,200.00+	100.00%+	1,050,830.00	1,076,900.00	1,103,400.00
36004001/22020102 Local Travel and Transport - Others	60,097.12		1,332,500.00	1,332,500.00	1,332,500.00+	100.00%+	1,365,813.00	1,399,800.00	1,434,600.00
36004001/22020301 Office Stationaries /Computer Consumables	1,160,000.00		819,900.00	819,900.00	819,900.00+	100.00%+	840,403.00	861,900.00	883,500.00
36004001/22020309 Uniforms & Other Clothing	50,100.00		512,600.00	512,600.00	512,600.00+	100.00%+	525,421.00	539,000.00	552,200.00
36004001/22020401 Maintenance of Motor Vehicle /Transport Equipment			307,300.00	307,300.00	307,300.00+	100.00%+	314,983.00	322,900.00	331,300.00
36004001/22020402 Maintenance of Office Furniture	86,000.00		205,300.00	205,300.00	205,300.00+	100.00%+	210,438.00	216,100.00	222,100.00
36004001/22020403 Maintenance of Office Building Residential Qtrs	55,000.00		461,000.00	461,000.00	461,000.00+	100.00%+	472,525.00	483,800.00	495,800.00
36004001/22020405 Maintenance of Plants & Generators	15,000.00		255,700.00	255,700.00	255,700.00+	100.00%+	262,098.00	268,900.00	276,100.00
36004001/22000501 Local Training			512,600.00	512,600.00	512,600.00+	100.00%+	525,421.00	539,000.00	552,200.00
36004001/22020605 Cleaning &Fumigation Services			102,000.00	102,000.00	102,000.00+	100.00%+	104,556.00	106,900.00	109,300.00
36004001/22020701 Financial Consulting			300,100.00	300,100.00	300,100.00+	100.00%+	307,603.00	315,700.00	324,100.00
36004001/22020801 Motor Vehicle Fuel Cost	25,000.00		409,400.00	409,400.00	409,400.00+	100.00%+	419,641.00	429,800.00	440,600.00
36004001/22020803 Plant/Generator Fuel Cost			307,300.00	307,300.00	307,300.00+	100.00%+	314,983.00	322,900.00	331,300.00
36004001/22021001 Refreshment & Meals			102,000.00	102,000.00	102,000.00+	100.00%+	104,556.00	106,900.00	109,300.00
36004001/22021004 Medical Expenses			307,300.00	307,300.00	307,300.00+	100.00%+	314,983.00	322,900.00	331,300.00
36004001/22021006 Postage and Courier Services			51,600.00	51,600.00	51,600.00+	100.00%+	52,896.00	54,000.00	55,200.00
36004001/22021007 Welfare Packages	40,000.00		409,400.00	409,400.00	409,400.00+	100.00%+	419,641.00	429,800.00	440,600.00
36004001/22021014 Annual Budget Expenses and Administration	41,800.00		255,700.00	255,700.00	255,700.00+	100.00%+	262,098.00	268,900.00	276,100.00
36004001/22021016 Servicom			153,700.00	153,700.00	153,700.00+	100.00%+	157,543.00	162,000.00	165,600.00
Sub-Total: Overhead	1,532,997.12		7,830,600.00	7,830,600.00	7,830,600.00+	100.00%+	8,026,432.00	8,228,100.00	8,434,600.00
Total Recurrent Expenditure	56,100,092.26	46,286,836.93	80,267,700.00	80,267,700.00	33,980,863.07+	42.33%+	99,350,897.00	101,836,700.00	104,383,000.00
36052001 - Tourism Board									
36052001/21010101 Basic Salary	5,910,711.00	5,625,120.00	6,642,200.00	6,642,200.00	1,017,080.00+	15.31%+	72,484,781.00	74,296,600.00	76,153,800.00
36052001/21010102 Overtime Payment	305,060.00	225,500.00	30,000.00	30,000.00	195,500.00-	651.67%-	7,121,000.00	7,298,900.00	7,481,400.00
36052001/21020101 Housing /Rent Allowance	1,530,125.00	1,443,678.00	1,876,300.00	1,876,300.00	432,622.00+	23.06%+	22,293,109.00	22,850,000.00	23,421,400.00
36052001/21020102 Transport Allowance	336,672.00	350,800.00	419,000.00	419,000.00	68,200.00+	16.28%+	5,072,676.00	5,199,300.00	5,329,000.00
36052001/21020103 Meal Subsidy	162,332.00	152,600.00	196,900.00	196,900.00	44,300.00+	22.50%+	2,106,000.00	2,158,500.00	2,212,500.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
36052001/21020104 Utility Allowance	89,216.00	84,200.00	110,400.00	110,400.00	26,200.00+	23.73%+	1,646,181.00	1,687,800.00	1,729,800.00
36052001/21020105 Entertainment Allowance							546,711.00	560,600.00	575,000.00
36052001/21020106 Leave Allowance		358,439.00	663,900.00	663,900.00	305,461.00+	46.01%+	7,265,011.00	7,446,600.00	7,632,700.00
36052001/21020107 Domestic Staff Allowance							3,803,834.00	3,899,100.00	3,996,400.00
Sub Total: Personnel Cost	8,334,116.00	8,240,337.00	9,938,700.00	9,938,700.00	1,698,363.00+	17.09%+	122,339,303.00	125,397,400.00	128,532,000.00
36052001/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
36052001/22020102 Local Travel and Transport - Others			300,100.00	300,100.00	300,100.00+	100.00%+	400,000.00	410,500.00	421,300.00
36052001/22020301 Office Stationeries /Computer Consumables			300,100.00	300,100.00	300,100.00+	100.00%+	600,000.00	614,700.00	630,300.00
36052001/22020405 Maintenance of Plants & Generators			150,100.00	150,100.00	150,100.00+	100.00%+	2,160,000.00	2,213,700.00	2,268,900.00
36052001/22020803 Plant/Generator Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+	500,000.00	512,600.00	525,800.00
36052001/22021003 Publicity & Advertisement							5,800,000.00	5,944,800.00	6,093,600.00
Sub-Total: Overhead			1,551,000.00	1,551,000.00	1,551,000.00+	100.00%+	10,460,000.00	10,721,500.00	10,990,300.00
Total Recurrent Expenditure	8,334,116.00	8,240,337.00	11,489,700.00	11,489,700.00	3,249,363.00+	28.28%+	132,799,303.00	136,118,900.00	139,522,300.00
38001001 - Ministry of Budget									
38001001/21010101 Basic Salary	754,635.00								
38001001/21010102 Overtime Payments	44,000.00								
38001001/21010103 Consolidated Revenue Fund Charges - Salaries	92,061.00								
38001001/21020101 Housing /Rent Allowance	101,373.00								
38001001/21020102 Transport Allowance	56,800.00								
38001001/21020103 Meal Subsidy	24,400.00								
38001001/21020104 Utility Allowance	13,200.00								
38001001/21020114 Duty Allowance	48,000.00								
Sub Total: Personnel Cost	1,134,469.00								
38001001/22020803 Plant/Generator Fuel Cost		1,980,800.00			1,980,800.00-				
Sub-Total: Overhead		1,980,800.00			1,980,800.00-				
Total Recurrent Expenditure	1,134,469.00	1,980,800.00			1,980,800.00-				
38002001 - Ministry of Budget & Economic Planning									
38002001/21010101 Basic Salary	118,664,274.06	127,847,290.97	147,315,700.00	147,315,700.00	19,468,409.03+	13.22%+	180,365,184.00	184,874,000.00	189,495,900.00
38002001/21010102 Overtime Payments	3,978,274.00	4,848,854.25	9,012,000.00	9,012,000.00	4,163,145.75+	46.20%+	11,526,000.00	11,813,900.00	12,109,200.00
38002001/21010103 Consolidated Revenue Fund Charges - Salaries	241,618.63	62,393.48	11,345,800.00	11,345,800.00	11,283,406.52+	99.45%+	9,252,681.00	9,483,800.00	9,721,400.00
38002001/21020101 Housing /Rent Allowance	28,156,265.83	31,592,050.48	40,994,000.00	40,994,000.00	9,401,949.52+	22.93%+	53,120,664.00	54,449,000.00	55,810,300.00
38002001/21020102 Transport Allowance	8,269,153.22	9,076,904.48	10,588,300.00	10,588,300.00	1,511,395.52+	14.27%+	12,417,600.00	12,727,500.00	13,045,600.00
38002001/21020103 Meal Subsidy	3,384,914.00	3,757,100.00	4,476,500.00	4,476,500.00	719,400.00+	16.07%+	5,404,800.00	5,540,200.00	5,678,300.00
38002001/21020104 Utility Allowance	2,207,162.62	2,207,392.00	2,619,500.00	2,619,500.00	412,108.00+	15.73%+	2,970,000.00	3,044,400.00	3,120,100.00
38002001/21020105 Entertainment Allowance	400,901.75	268,389.50	144,100.00	144,100.00	124,289.50-	86.25%-	288,000.00	295,300.00	302,500.00
38002001/21020106 Leave Allowance		8,909,082.00	14,731,100.00	14,731,100.00	5,822,018.00+	39.52%+	18,036,518.00	18,487,400.00	18,949,600.00
38002001/21020107 Domestic Staff Allowance	3,419,106.83	3,369,642.23	3,444,200.00	3,444,200.00	74,557.77+	2.16%+	6,359,616.00	6,518,600.00	6,681,800.00
38002001/21020114 Duty Allowance	5,300,235.00	7,647,000.00	9,312,100.00	9,312,100.00	1,665,100.00+	17.88%+	12,000,000.00	12,300,100.00	12,607,400.00
Sub Total: Personnel Cost	174,021,905.94	199,586,099.39	253,983,300.00	253,983,300.00	54,397,200.61+	21.42%+	311,741,063.00	319,534,200.00	327,522,100.00
38002001/22020101 Local Travel and Transport - Training	1,000,000.00	600,000.00	12,000,000.00	12,000,000.00	11,400,000.00+	95.00%+	12,000,000.00	12,300,100.00	12,607,400.00
38002001/22020102 Local Travel and Transport - Others		6,593,600.00	10,000,000.00	10,000,000.00	3,406,400.00+	34.06%+	23,000,000.00	23,575,000.00	24,164,400.00
38002001/22020203 Internet Access Charges			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	400,000.00	410,500.00	421,300.00
38002001/22020301 Office Stationeries /Computer Consumables			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
38002001/22020305 Printing of Non Security Documents			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	200,000.00	205,300.00	210,100.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
38002001/22020309 Uniforms and other Clothings			151,200.00	151,200.00	151,200.00+	100.00%+	50,000.00	51,600.00	52,800.00
38002001/22020401 Maintenance of Motor Vehicle /Transport Equipment			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	7,800,000.00	7,995,200.00	8,195,600.00
38002001/22020402 Maintenance of Office Furniture			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
38002001/22020403 Maintenance of Office Building Residential Qtrs			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	4,000,000.00	4,099,700.00	4,201,800.00
38002001/22020404 Maintenance of office /IT Equipments		2,145,000.00	2,000,000.00	2,000,000.00	145,000.00-	7.25%-	1,000,000.00	1,025,200.00	1,050,400.00
38002001/22020405 Maintenance of Plants & Generators	200,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00	4,099,700.00	4,201,800.00
38002001/22020501 Local Training			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
38002001/22020801 Motor Vehicle Fuel Cost			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,200,000.00	5,330,100.00	5,463,400.00
38002001/22020803 Plants / Generator Fuel Cost		998,800.00	4,000,000.00	4,000,000.00	3,001,200.00+	75.03%+	6,350,000.00	6,509,000.00	6,672,200.00
38002001/22021001 Refreshment and Meals			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
38002001/22021002 Honourarium & Sitting Allowance			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
38002001/22021003 Publicity and Advertisements			300,100.00	300,100.00	300,100.00+	100.00%+	200,000.00	205,300.00	210,100.00
38002001/22021004 Medical Expenses		514,600.00	1,000,000.00	1,000,000.00	485,400.00+	48.54%+	1,000,600.00	1,025,200.00	1,050,400.00
38002001/22021006 Postage and Courier Services			150,100.00	150,100.00	150,100.00+	100.00%+	150,000.00	153,700.00	157,300.00
38002001/22021007 Welfare Packages	3,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	2,653,000.00	2,719,100.00	2,787,500.00
38002001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+			
38002001/22021014 Annual Budger Expenses and Administration		249,000.00	249,700.00	249,700.00	700.00+	0.28%+	250,000.00	255,700.00	261,700.00
38002001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	50,100.00	51,600.00	52,800.00
Sub-Total: Overhead	4,200,000.00	11,101,000.00	80,303,700.00	80,303,700.00	69,202,700.00+	86.18%+	80,303,700.00	82,313,300.00	84,369,600.00
Total Recurrent Expenditure	178,221,905.94	210,687,099.39	334,287,000.00	334,287,000.00	123,599,900.61+	36.97%+	392,044,763.00	401,847,500.00	411,891,700.00
38004001 - Abia State Bureau of Statistics									
38004001/21010101 Basic Salary	64,760,706.62	59,731,631.04	71,243,700.00	71,243,700.00	11,512,068.96+	16.16%+	79,101,780.00	81,079,200.00	83,105,700.00
38004001/21010102 Overtime Payment	2,845,949.00	3,695,483.91	3,366,100.00	3,366,100.00	329,383.91-	9.79%-	3,426,000.00	3,511,400.00	3,599,000.00
38004001/21010103 Consolidated Revenue Fund Charges - Salaries	352,520.24	77,991.85			77,991.85-		6,669,990.00	6,836,700.00	7,007,200.00
38004001/21020101 Housing/Rent Allowance	14,904,161.70	14,274,139.35	18,872,800.00	18,872,800.00	4,598,660.65+	24.37%+	24,365,460.00	24,974,800.00	25,599,100.00
38004001/21020102 Transport Allowance	4,786,875.83	4,030,956.10	4,799,600.00	4,799,600.00	768,643.90+	16.01%+	5,390,400.00	5,524,700.00	5,662,800.00
38004001/21020103 Meal Subsidy	1,765,797.00	1,692,600.00	2,445,400.00	2,445,400.00	752,800.00+	30.78%+	2,739,564.00	2,807,900.00	2,877,600.00
38004001/21020104 Utility Allowance	1,301,663.25	1,345,487.00	1,497,000.00	1,497,000.00	151,513.00+	10.12%+	1,685,964.00	1,728,600.00	1,771,800.00
38004001/21020105 Entertainment Allowance	379,165.25	203,983.75	410,600.00	410,600.00	206,616.25+	50.32%+	608,364.00	623,100.00	638,700.00
38004001/21020106 Leave Allowance		4,261,053.00	7,147,700.00	7,147,700.00	2,886,647.00+	40.39%+	6,697,415.00	6,864,400.00	7,036,100.00
38004001/21020107 Domestic Staff Allowance	1,652,906.57	1,427,813.35	1,996,400.00	1,996,400.00	568,586.65+	28.48%+	4,645,680.00	4,762,300.00	4,881,200.00
38004001/21020114 Duty Allowance							5,520,000.00	5,657,900.00	5,799,500.00
38004001/21020109 Call Duties Allowance	353,354.00		4,931,600.00	4,931,600.00	4,931,600.00+	100.00%+			
38004001/22020101 Local Travel and Transport - Training	995,000.00	58,000.00	1,000,000.00	1,000,000.00	942,000.00+	94.20%+	705,000.00	722,700.00	740,700.00
38004001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,125,000.00	1,153,600.00	1,182,400.00
38004001/22020203 Internet Access Charges			300,100.00	300,100.00	300,100.00+	100.00%+	820,000.00	840,300.00	861,900.00
38004001/22020208 Software Charges /License Renewal							1,658,309.00	1,699,900.00	1,742,000.00
38004001/22020301 Office Stationaries /Computer Consumables	200,000.00		500,600.00	500,600.00	500,600.00+	100.00%+	1,327,400.00	1,360,200.00	1,393,800.00
38004001/22020305 Printing of Non Security Documents			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
38004001/22020309 Uniforms & Other Clothing			200,400.00	200,400.00	200,400.00+	100.00%+	1,400,000.00	1,434,600.00	1,470,600.00
38004001/22020401 Maintenance of Motor Vehicle /Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,530,000.00	1,567,900.00	1,607,500.00
38004001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	157,000.00	160,900.00	164,500.00
38004001/22020403 Maintenance of Office Building Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+	2,101,200.00	2,153,700.00	2,207,700.00
38004001/22020404 Maintenance of office /IT Equipments	950,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,200,000.00	1,230,500.00	1,261,700.00
38004001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
38004001/22020501 Local Training			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	1,640,000.00	1,680,700.00	1,722,700.00
38004001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	5,140,000.00	5,268,900.00	5,400,900.00
38004001/22020802 Other Transport Equipment Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+			
38004001/22020803 Plant/Generator Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+			
38004001/22021003 Publicity and Advertistment							900,000.00	922,000.00	944,800.00
38004001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	360,000.00	368,600.00	378,200.00
38004001/22021006 Postage and Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	9.00		
38004001/22021007 Welfare Packages	995,000.00		1,799,600.00	1,799,600.00	1,799,600.00+	100.00%+			
38004001/22021009 Sporting Activities			200,400.00	200,400.00	200,400.00+	100.00%+			
38004001/22021014 Annual Budget Expenses and Administration		249,700.00	249,700.00	249,700.00	249,700.00+		258,500.00	265,300.00	272,500.00
38004001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+			
Sub-Total: Overhead	3,140,000.00	307,700.00	13,854,600.00	13,854,600.00	13,546,900.00+	97.78%+	20,322,418.00	20,829,800.00	21,351,900.00
Total Recurrent Expenditure	96,243,099.46	91,048,839.35	130,565,500.00	130,565,500.00	39,516,660.65+	30.27%+	161,173,035.00	165,200,800.00	169,330,600.00
38005001 - Abia Community & Social Development Agency									
38005001/21010101 Basic Salary			67,026,400.00	67,026,400.00	67,026,400.00+	100.00%+	179,044,950.00	183,521,000.00	188,109,200.00
Sub Total: Personnel Cost			67,026,400.00	67,026,400.00	67,026,400.00+	100.00%+	179,044,950.00	183,521,000.00	188,109,200.00
38005001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	25,486,000.00	26,123,600.00	26,776,700.00
38005001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
38005001/22020201 Electricity Charges			399,800.00	399,800.00	399,800.00+	100.00%+	456,000.00	467,000.00	479,000.00
38005001/22020202 Telephone Charges			249,700.00	249,700.00	249,700.00+	100.00%+	1,140,000.00	1,168,100.00	1,196,900.00
38005001/22020203 Internet Access Charges							1,200,000.00	1,230,500.00	1,261,700.00
38005001/22020301 Office Stationeries/Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	2,328,000.00	2,386,500.00	2,446,500.00
38005001/22020305 Printing and Non Security Documents			200,500.00	200,500.00	200,500.00+	100.00%+			
38005001/22020309 Uniforms & Other Clothing							488,000.00	500,600.00	512,600.00
38005001/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
38005001/22020402 Maintenance of Office Furniture			200,500.00	200,500.00	200,500.00+	100.00%+			
38005001/22020403 Maintenance of Office Building Residential Qtrs			399,800.00	399,800.00	399,800.00+	100.00%+			
38005001/22020404 Maintenance of Office/IT Equipments			200,500.00	200,500.00	200,500.00+	100.00%+			
38005001/22020405 Maintenance of Plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+			
38005001/22020501 Local Training			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+			
38005001/22020601 Security Services							640,000.00	655,500.00	672,300.00
38005001/22020605 Cleaning & Fumigation Services							576,000.00	590,600.00	605,000.00
38005001/22020701 Financial Consulting			1,399,800.00	1,399,800.00	1,399,800.00+	100.00%+	6,250,000.00	6,405,800.00	6,565,500.00
38005001/22020801 Motor Vehicle Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	19,261,800.00	19,743,100.00	20,236,500.00
38005001/22020803 Plant/Generator Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	5,670,000.00	5,811,500.00	5,956,800.00
38005001/22020901 Bank Charges (Other Than Interest)			99,600.00	99,600.00	99,600.00+	100.00%+	420,000.00	430,900.00	441,700.00
38005001/22020902 Insurance Premium			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	6,580,000.00	6,744,300.00	6,912,400.00
38005001/22021001 Refreshment & Meals			399,800.00	399,800.00	399,800.00+	100.00%+	660,000.00	677,000.00	693,800.00
38005001/22021002 Honorarium & Sitting Allowance			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	7,480,000.00	7,667,400.00	7,859,400.00
38005001/22021003 Publicity and Advertisements			200,500.00	200,500.00	200,500.00+	100.00%+	3,576,000.00	3,665,100.00	3,756,400.00
38005001/22021004 Medical Expenses							660,000.00	677,000.00	693,800.00
38005001/22021006 Postages & courier Services							300,000.00	307,300.00	314,500.00
38005001/22021007 Welfare Packages			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
38005001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
Sub-Total: Overhead			16,802,100.00	16,802,100.00	16,802,100.00+	100.00%+	83,421,800.00	85,507,500.00	87,643,200.00
Total Recurrent Expenditure			83,828,500.00	83,828,500.00	83,828,500.00+	100.00%+	262,466,750.00	269,028,500.00	275,752,400.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
52001001 - Ministry of Public Utilities & Water Resource									
52001001/21010101 Basic Salary	109,091,390.71	138,730,537.56	135,118,900.00	135,118,900.00	3,611,637.56-	2.67%-	16,815,886.00	17,236,500.00	17,667,500.00
52001001/21010102 Overtime Payments	1,892,208.00	2,147,500.00	9,033,700.00	9,033,700.00	6,886,200.00+	76.23%+	9,933,400.00	10,181,300.00	10,435,800.00
52001001/21010103 Consolidated Revenue Fund Charges - Salaries	554,538.77	46,795.11			46,795.11-				
52001001/21020101 Housing/Rent Allowance	24,512,950.96	27,796,263.61	25,279,700.00	25,279,700.00	2,516,563.61-	9.95%-	41,406,264.00	42,441,700.00	43,502,900.00
52001001/21020102 Transport Allowance	7,195,183.63	7,539,944.61	8,277,300.00	8,277,300.00	737,355.39+	8.91%+	9,647,040.00	9,888,300.00	10,135,600.00
52001001/21020103 Meal Subsidy	2,728,072.00	3,147,200.00	3,845,100.00	3,845,100.00	697,900.00+	18.15%+	4,398,084.00	4,507,800.00	4,620,600.00
52001001/21020104 Utility Allowance	2,047,274.37	1,853,295.25	2,380,500.00	2,380,500.00	527,204.75+	22.15%+	2,687,184.00	2,753,900.00	2,822,400.00
52001001/21020105 Entertainment Allowance	473,690.50	231,192.75	546,300.00	546,300.00	315,107.25+	57.68%+	600,774.00	615,800.00	631,400.00
52001001/21020106 Leave Allowance		7,012,128.00	11,689,000.00	11,689,000.00	4,676,872.00+	40.01%+	13,662,221.00	14,003,600.00	14,354,100.00
52001001/21020107 Domestic Staff Allowance	3,847,201.70	3,048,748.36	4,599,000.00	4,599,000.00	1,550,251.64+	33.71%+	5,393,589.00	5,528,200.00	5,666,300.00
52001001/21020111 Hazard Allowance			900,300.00	900,300.00	900,300.00+	100.00%+	960,000.00	984,400.00	1,009,600.00
Sub Total: Personnel Cost	152,342,510.64	191,553,605.25	201,669,800.00	201,669,800.00	10,116,194.75+	5.02%+	105,504,442.00	108,141,500.00	110,846,200.00
52001001/22020101 Local Travel and Transport - Training		318,200.00	1,050,400.00	2,050,400.00	1,732,200.00+	84.48%+	10,000,000.00	10,249,700.00	10,505,400.00
52001001/22020102 Local Travel and Transport - Others		5,500,000.00	1,549,800.00	7,549,800.00	2,049,800.00+	27.15%+	7,000,000.00	7,175,200.00	7,354,100.00
52001001/22020201 Electricity Charges		1,000,000.00	15,000,000.00	8,000,000.00	7,000,000.00+	87.50%+	20,000,000.00	20,500,600.00	21,013,200.00
52001001/22020205 Water Rates			200,500.00	200,500.00	200,500.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
52001001/22020301 Office Stationaries /Computer Consumables		900,000.00	1,050,400.00	1,050,400.00	150,400.00+	14.32%+	1,200,000.00	1,230,500.00	1,261,700.00
52001001/22020309 Uniforms and other Clothings			150,100.00	150,100.00	150,100.00+	100.00%+	300,000.00	307,300.00	314,500.00
52001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
52001001/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
52001001/22020403 Maintenance of Office Building Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
52001001/22020404 Maintenance of office /IT Equipments		600,000.00	500,600.00	500,600.00	99,400.00-	19.86%-	500,000.00	512,600.00	525,800.00
52001001/22020405 Maintenance of Plants & Generators			600,200.00	600,200.00	600,200.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
52001001/22020406 Other Maintenance Services			300,100.00	300,100.00	300,100.00+	100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
52001001/22020410 Maintenance of Street Lightings			6,050,400.00	6,050,400.00	6,050,400.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
52001001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
52001001/22020801 Motor Vehicle Fuel Cost		197,827.60	1,050,400.00	1,050,400.00	852,572.40+	81.17%+	3,000,000.00	3,074,500.00	3,151,300.00
52001001/22020802 Other Transport Equipment Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
52001001/22020803 Plant/Generator Fuel Cost			2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
52001001/22021004 Medical Expenses		507,000.00	1,050,400.00	1,050,400.00	543,400.00+	51.73%+	500,000.00	512,600.00	525,800.00
52001001/22021006 Postage and Courier Services			150,100.00	150,100.00	150,100.00+	100.00%+	300,000.00	307,300.00	314,500.00
52001001/22021007 Welfare Packages			2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
52001001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,000.00	307,300.00	314,500.00
52001001/22021014 Annual Budget Expenses and Administration	200,000.00	498,700.00	249,700.00	249,700.00	249,000.00-	99.72%-	250,000.00	255,700.00	261,700.00
52001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	200,000.00	205,300.00	210,100.00
Sub-Total: Overhead	200,000.00	9,521,727.60	36,007,100.00	36,007,100.00	26,485,372.40+	73.56%+	82,550,000.00	84,613,500.00	86,727,400.00
Total Recurrent Expenditure	152,542,510.64	201,075,332.85	237,676,900.00	237,676,900.00	36,601,567.15+	15.40%+	188,054,442.00	192,755,000.00	197,573,600.00
52102001 - Abia State Water Sewage and Corperation									
52102001/21010101 Basic Salary	62,343,702.90	59,656,407.48	79,922,000.00	79,922,000.00	20,265,592.52+	25.36%+	84,531,696.00	86,644,700.00	88,810,400.00
52102001/21010102 Overtime Payments	647,534.00	1,211,000.00	9,889,500.00	9,889,500.00	8,678,500.00+	87.75%+	10,068,510.00	10,320,500.00	10,578,600.00
52102001/21010103 Consolidated Revenue Fund Charges - Salaries	20,000.00								
52102001/21020101 Housing /Rent Allowance	14,421,044.00	14,177,599.00	18,998,800.00	18,998,800.00	4,821,201.00+	25.38%+	21,077,412.00	21,603,900.00	22,144,100.00
52102001/21020102 Transport Allowance	4,729,885.00	4,531,060.00	6,092,400.00	6,092,400.00	1,561,340.00+	25.63%+	6,040,800.00	6,192,100.00	6,347,000.00
52102001/21020103 Meal Subsidy	1,992,606.00	1,926,300.00	2,549,800.00	2,549,800.00	623,500.00+	24.45%+	2,590,800.00	2,655,500.00	2,721,600.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
52102001/21020104 Utility Allowance	1,143,458.00	1,054,245.00	1,422,500.00	1,422,500.00	368,255.00+	25.89%+	1,377,600.00	1,411,800.00	1,446,700.00
52102001/21020105 Entertainment Allowance	48,058.00	24,915.00	201,700.00	201,700.00	176,785.00+	87.65%+	54,000.00	55,200.00	56,400.00
52102001/21020106 Leave Allowance		3,867,970.00	7,569,100.00	7,569,100.00	3,701,130.00+	48.90%+	7,955,024.00	8,153,700.00	8,357,800.00
52102001/21020107 Domestic Staff Allowance	572,726.00	502,860.00	570,200.00	570,200.00	67,340.00+	11.81%+	1,589,904.00	1,629,100.00	1,669,900.00
52102001/21020111 Hazard Allowance	30,000.00	25,000.00	180,100.00	180,100.00	155,100.00+	86.12%+	180,000.00	184,800.00	189,600.00
52102001/21020114 Duty Allowance	452,790.00	432,940.00			432,940.00-				
52102001/21020119 Non Clinical Allowance							554,040.00	567,800.00	582,200.00
Sub Total: Personnel Cost	86,401,803.90	87,410,296.48	127,396,100.00	127,396,100.00	39,985,803.52+	31.39%+	136,019,786.00	139,419,100.00	142,904,300.00
52102001/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
52102001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
52102001/22020201 Electricity Charges			99,600.00	99,600.00	99,600.00+	100.00%+	99,600.00	102,000.00	104,400.00
52102001/22020301 Office Stationaries /Computer Consumables		60,000.00	500,600.00	500,600.00	440,600.00+	88.01%+	500,000.00	512,600.00	525,800.00
52102001/22020305 Printing of Non Security Documents			99,600.00	99,600.00	99,600.00+	100.00%+	99,600.00	102,000.00	104,400.00
52102001/22020306 Printing of Security Documents			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
52102001/22020309 Uniforms & Other Clothing			99,600.00	99,600.00	99,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
52102001/22020401 Maintenance of Motor Vehicle /Transport Equipment		120,000.00	500,600.00	500,600.00	380,600.00+	76.03%+	2,000,000.00	2,050,400.00	2,102,000.00
52102001/22020402 Maintenance of Office Furniture			300,100.00	300,100.00	300,100.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
52102001/22020403 Maintenance of Office Building Residential Qtrs			200,500.00	200,500.00	200,500.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
52102001/22020404 Maintenance of office /IT Equipments		400,000.00	500,600.00	500,600.00	100,600.00+	20.10%+	1,000,000.00	1,025,200.00	1,050,400.00
52102001/22020405 Maintenance of Plants & Generators			849,900.00	849,900.00	849,900.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
52102001/22020406 Other Maintenance Services			399,800.00	399,800.00	399,800.00+	100.00%+	500,000.00	512,600.00	525,800.00
52102001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
52102001/22020601 Security Services							18,000,000.00	18,450,200.00	18,911,200.00
52102001/22020605 Cleaning & Fumigation Services			50,400.00	50,400.00	50,400.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
52102001/22020703 Legal Services							7,200,000.00	7,380,500.00	7,565,300.00
52102001/22020801 Motor Vehicle Fuel Cost		20,000.00	1,000,000.00	1,000,000.00	980,000.00+	98.00%+	10,000,000.00	10,249,700.00	10,505,400.00
52102001/22020803 Plant/Generator Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	4,000,000.00	4,099,700.00	4,201,800.00
52102001/22021001 Refreshment & Meals			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00
52102001/22021002 Honourarium & Sitting Allowance			500,600.00	500,600.00	500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
52102001/22021003 Publicity and Advertisements			150,100.00	150,100.00	150,100.00+	100.00%+	500,000.00	512,600.00	525,800.00
52102001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	1,800,700.00	1,845,200.00	1,890,900.00
52102001/22021006 Postage and Courier Services			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
52102001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+			
52102001/22021014 Annual Budget Expenses & Administration	200,000.00		249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,700.00	261,700.00
52102001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead	200,000.00	600,000.00	10,204,100.00	10,204,100.00	9,604,100.00+	94.12%+	58,850,100.00	60,322,900.00	61,829,400.00
Total Recurrent Expenditure	86,601,803.90	88,010,296.48	137,600,200.00	137,600,200.00	49,589,903.52+	36.04%+	194,869,886.00	199,742,000.00	204,733,700.00
52103001 - ABIA - RUWATSA									
52103001/21010101 Basic Salary	12,363,713.00	12,598,808.41	14,719,100.00	14,719,100.00	2,120,291.59+	14.41%+	14,718,972.00	15,086,500.00	15,463,500.00
52103001/21010102 Overtime Payments	1,242,252.74	700,505.39	1,244,900.00	1,244,900.00	544,394.61+	43.73%+	1,244,313.00	1,275,000.00	1,307,400.00
52103001/21020101 Housing /Rent Allowance	3,506,987.07	3,628,488.00	4,444,100.00	4,444,100.00	815,612.00+	18.35%+	4,443,748.00	4,554,600.00	4,668,600.00
52103001/21020102 Transport Allowance	782,355.00	830,600.00	930,400.00	930,400.00	99,800.00+	10.73%+	930,400.00	953,200.00	977,200.00
52103001/21020103 Meal Subsidy	338,867.00	361,300.00	405,800.00	405,800.00	44,500.00+	10.97%+	405,600.00	415,400.00	426,200.00
52103001/21020104 Utility Allowance	269,637.00	201,000.00	226,900.00	226,900.00	25,900.00+	11.41%+	226,800.00	232,900.00	238,900.00
52103001/21020106 Leave Allowance		811,340.50	1,471,800.00	1,471,800.00	660,459.50+	44.87%+	1,471,906.00	1,509,000.00	1,546,300.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
52103001/21020114 Duty Allowance	1,246,205.00	6,000.00			6,000.00-				
Sub Total: Personnel Cost	19,750,016.81	19,138,042.30	23,443,000.00	23,443,000.00	4,304,957.70+	18.36%+	23,441,739.00	24,026,600.00	24,628,100.00
52103001/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
52103001/22020102 Local Travel and Transport - Others			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
52103001/22020301 Office Stationaries/Computer Consumables	107,450.00		200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
52103001/22020309 Uniforms & Other Clothing			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,600.00	52,800.00
52103001/22020401 Maintenance of Motor Vehicle /Transport Equipment	92,550.00		200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
52103001/22020402 Maintenance of Office Furniture			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
52103001/22020403 Maintenance of Office Building Residential Qtrs			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
52103001/22020501 Local Training			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
52103001/22020701 Financial Consulting			300,100.00	300,100.00	300,100.00+	100.00%+	200,100.00	205,300.00	210,100.00
52103001/22020801 Motor Vehicle Fuel Cost			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
52103001/22020802 Other Transport Equipment Fuel Cost			99,600.00	99,600.00	99,600.00+	100.00%+	99,600.00	102,000.00	104,400.00
52103001/22020803 Plant/Generator Fuel Cost			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,700.00	261,700.00
52103001/22021001 Refreshment & Meals							50,000.00	51,600.00	52,800.00
52103001/22021003 Publicity & Advertisements							50,100.00	51,600.00	52,800.00
52103001/22021004 Medical Expenses			200,500.00	200,500.00	200,500.00+	100.00%+	200,400.00	205,300.00	210,100.00
52103001/22021007 Welfare Packages			300,100.00	300,100.00	300,100.00+	100.00%+	250,000.00	255,700.00	261,700.00
52103001/22021014 Annual Budget Expenses and Administration		249,700.00	249,700.00	249,700.00			249,700.00	255,700.00	261,700.00
52103001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead	200,000.00	249,700.00	3,804,400.00	3,804,400.00	3,554,700.00+	93.44%+	3,754,300.00	3,845,200.00	3,937,600.00
Total Recurrent Expenditure	19,950,016.81	19,387,742.30	27,247,400.00	27,247,400.00	7,859,657.70+	28.85%+	27,196,039.00	27,871,800.00	28,565,700.00
38005001 - Social Safety Net Programme									
38006001/22020101 Local Travel and Transport - Training							3,000,000.00	3,074,500.00	3,151,300.00
38006001/22020102 Local Travel and Transport - Others							3,000,000.00	3,074,500.00	3,151,300.00
38006001/22020301 Office Stationaries/Computer Consumables							500,000.00	512,600.00	525,800.00
38006001/22020305 Printing of Non Security Documents							450,000.00	461,000.00	473,000.00
38006001/22020309 Uniforms and Other Clothings							500,000.00	512,600.00	525,800.00
38006001/22020401 Maintenance of Motor Vehicle / Transport Equipments							2,000,000.00	2,050,400.00	2,102,000.00
38006001/22020402 Maintenance of Office Furniture							500,000.00	512,600.00	525,800.00
38006001/22020403 Maintenance of Office Building Residential Qtrs							2,000,000.00	2,050,400.00	2,102,000.00
38006001/22020405 Maintenance of Plants & Generators							1,500,000.00	1,537,800.00	1,576,200.00
38006001/22020501 Local Training							2,000,000.00	2,050,400.00	2,102,000.00
38006001/22020801 Motor Vehicle Fuel Cost							2,000,000.00	2,050,400.00	2,102,000.00
38006001/22020802 Other Transport Equipment Fuel Cost							500,000.00	512,600.00	525,800.00
38006001/22020803 Plant / Generator Fuel Cost							300,000.00	307,300.00	314,500.00
38006001/22021001 Refreshment and Meals							300,000.00	307,300.00	314,500.00
38006001/22021003 Publicity and Advertisements							200,000.00	205,300.00	210,100.00
38006001/22021004 Medical Expenses							1,000,000.00	1,025,200.00	1,050,400.00
38006001/22021014 Annuai Budget Expenses and Administration							250,000.00	255,700.00	261,700.00
Sub-Total: Overhead							20,000,000.00	20,500,600.00	21,014,200.00
Total Recurrent Expenditure							20,000,000.00	20,500,600.00	21,014,200.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
53001001 - Ministry of Housing									
53001001/21010101 Basic Salary	73,371,563.70	79,282,658.12	109,063,700.00	109,063,700.00	29,781,041.88+	27.31%+			
53001001/21010102 Overtime	4,528,097.08	4,314,618.67	7,392,500.00	7,392,500.00	3,077,881.33+	41.64%+			
53001001/21010103 Consolidated Revenue Fund Charges - Salaries	474,825.51	62,393.48			62,393.48-				
53001001/21020101 Housing/Rent Allowance	22,753,005.70	21,070,051.48	31,791,100.00	31,791,100.00	10,721,048.52+	33.72%+			
53001001/21020102 Transport Allowance	6,470,691.37	6,067,336.48	8,890,700.00	8,890,700.00	2,823,363.52+	31.76%+			
53001001/21020103 Meal Subsidy	2,333,800.00	2,464,000.00	3,806,700.00	3,806,700.00	1,342,700.00+	35.27%+			
53001001/21020104 Utility Allowance	1,833,145.25	1,536,188.75	2,367,300.00	2,367,300.00	831,111.25+	35.11%+			
53001001/21020105 Entertainment Allowance	466,706.75	230,586.25	546,300.00	546,300.00	315,713.75+	57.79%+			
53001001/21020106 Leave Allowance		4,908,055.00	10,906,400.00	10,906,400.00	5,998,345.00+	55.00%+			
53001001/21020107 Domestic Staff Allowance	3,236,668.94	1,835,648.10	4,068,500.00	4,068,500.00	2,232,851.90+	54.88%+			
53001001/21020114 Duty Allowance	22,000.00								
Sub Total: Personnel Cost	115,490,504.30	121,771,536.33	178,833,200.00	178,833,200.00	57,061,663.67+	31.91%+			
53001001/22020101 Local Travel and Transport - Training		1,000,000.00	1,000,000.00	1,000,000.00					
53001001/22020102 Local Travel and Transport - Others	2,000,000.00		500,600.00	500,600.00	500,600.00+	100.00%+			
53001001/22020301 Office Stationaries /Computer Consumables			300,100.00	300,100.00	300,100.00+	100.00%+			
53001001/22020309 Uniform and Other Clothings			50,400.00	50,400.00	50,400.00+	100.00%+			
53001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			99,700.00	99,700.00	99,700.00+	100.00%+			
53001001/22020402 Maintenance of Office Furniture			50,400.00	50,400.00	50,400.00+	100.00%+			
53001001/22020403 Maintenance of Office Building Residential Qtrs	17,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00					
53001001/22020404 Maintenance of office /IT Equipments		400,000.00	50,400.00	50,400.00	349,600.00-	693.65%-			
53001001/22020405 Maintenance of Plants & Generators			50,400.00	50,400.00	50,400.00+	100.00%+			
53001001/22020501 Local Training			50,400.00	50,400.00	50,400.00+	100.00%+			
53001001/22020602 Office Rent	7,500,000.00	10,000,000.00	25,000,000.00	125,000,000.00	115,000,000.00+	92.00%+			
53001001/22020801 Motor Vehicle Fuel Cost			50,400.00	50,400.00	50,400.00+	100.00%+			
53001001/22020803 Plant/Generator Fuel Cost			50,400.00	50,400.00	50,400.00+	100.00%+			
53001001/22020901 Bank Chrages (Other Than Interest)			200,400.00	200,400.00	200,400.00+	100.00%+			
53001001/22021003 Publicity & Advertisements			50,400.00	50,400.00	50,400.00+	100.00%+			
53001001/22021004 Medical Expenses			50,400.00	50,400.00	50,400.00+	100.00%+			
53001001/22021006 Postage and Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+			
53001001/22021007 Welfare Packages			50,400.00	50,400.00	50,400.00+	100.00%+			
53001001/22021014 Annual Budget Expenses & Administration	200,000.00		249,700.00	249,700.00	249,700.00+	100.00%+			
53001001/22021016 Servicom			104,500.00	104,500.00	104,500.00+	100.00%+			
Sub-Total: Overhead	26,700,000.00	13,400,000.00	30,009,400.00	130,009,400.00	116,609,400.00+	89.69%+			
Total Recurrent Expenditure	142,190,504.30	135,171,536.33	208,842,600.00	308,842,600.00	173,671,063.67+	56.23%+			
53010001 - Abia State Housing & Prop. Dev. Commission									
53010001/21010101 Basic Salary	30,754,736.20	29,394,073.82	32,639,900.00	32,639,900.00	3,245,826.18+	9.94%+	29,946,724.00	30,695,100.00	31,462,200.00
53010001/21010102 Overtime Payment	1,279,570.00	1,186,000.00	1,254,500.00	1,254,500.00	68,500.00+	5.46%+	1,194,000.00	1,223,300.00	1,253,400.00
53010001/21010103 Consolidated Revenue Fund Charges - Salaries			73,328,900.00	73,328,900.00	73,328,900.00+	100.00%+	106,902,506.00	109,575,000.00	112,314,500.00
53010001/21020101 Housing/Rent Allowance	6,643,506.00	5,643,539.00	9,510,200.00	9,510,200.00	3,866,661.00+	40.66%+	8,226,736.00	8,432,200.00	8,643,400.00
53010001/21020102 Transport Allowance	1,807,417.00	2,393,472.00	2,395,000.00	2,395,000.00	1,528.00+	0.06%+	2,176,800.00	2,231,700.00	2,287,000.00
53010001/21020103 Meal Subsidy	779,052.00	729,500.00	1,040,800.00	1,040,800.00	311,300.00+	29.91%+	940,800.00	964,000.00	988,000.00
53010001/21020104 Utility Allowance	424,391.00	396,900.00	584,600.00	584,600.00	187,700.00+	32.11%+	524,400.00	537,800.00	551,000.00
53010001/21020105 Entertainment Allowance	40,516.00	40,500.00	72,000.00	72,000.00	31,500.00+	43.75%+	36,000.00	37,200.00	38,400.00
53010001/21020106 Leave Allowance		1,814,761.00	3,196,900.00	3,196,900.00	1,382,139.00+	43.23%+	1,059,936.00	1,086,400.00	1,114,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
53010001/21020107 Domestic Allowance	795,304.00	971,608.00	1,854,800.00	1,854,800.00	883,192.00+	47.62%+	2,855,265.00	2,926,800.00	3,000,000.00
Sub Total: Personnel Cost	42,524,492.20	42,570,353.82	125,877,600.00	125,877,600.00	83,307,246.18+	66.18%+	153,863,167.00	157,709,500.00	161,651,900.00
53010001/22020101 Local Travel and Transport - Training	400,000.00		1,300,100.00	1,300,100.00	1,300,100.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
53010001/22020102 Local Travel and Transport - Others	900,000.00	300,000.00	1,200,400.00	1,200,400.00	900,400.00+	75.01%+	1,300,000.00	1,332,500.00	1,366,100.00
53010001/22020201 Electricity Charges	20,000.00		80,400.00	80,400.00	80,400.00+	100.00%+			
53010001/22020202 Telephone Charges	30,000.00		39,600.00	39,600.00	39,600.00+	100.00%+			
53010001/22020204 Satellite Broadcasting Charges	50,000.00		39,600.00	39,600.00	39,600.00+	100.00%+			
53010001/22020301 Office Stationaries/Computer Consumables	350,000.00		399,800.00	399,800.00	399,800.00+	100.00%+	400,600.00	410,600.00	421,400.00
53010001/22020302 Books							300,100.00	307,400.00	314,600.00
53010001/22020401 Maintenance of Motor Vehicle	500,000.00		600,200.00	600,200.00	600,200.00+	100.00%+	400,200.00	410,500.00	421,300.00
53010001/22020402 Maintenance of Office Furniture	200,000.00		300,100.00	300,100.00	300,100.00+	100.00%+	300,000.00	307,300.00	314,500.00
53010001/22020403 Maintenance of Office Building	880,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
53010001/22020404 Maintenance of office/IT Equipment	150,000.00	150,000.00	298,900.00	298,900.00	148,900.00+	49.82%+	250,000.00	255,700.00	261,700.00
53010001/22020405 Maintenance of Plants & Generators	450,000.00		300,200.00	300,200.00	300,200.00+	100.00%+	250,100.00	256,900.00	262,900.00
53010001/22020406 Other Maintenance Services	400,000.00	150,000.00	399,800.00	399,800.00	249,800.00+	62.48%+	300,100.00	307,400.00	314,600.00
53010001/22020501 Local Training	150,000.00		300,100.00	300,100.00	300,100.00+	100.00%+	200,200.00	205,300.00	210,100.00
53010001/22020605 Cleaning & Fumigation Services	50,000.00		90,100.00	90,100.00	90,100.00+	100.00%+	70,100.00	72,000.00	74,400.00
53010001/22020701 Financial Consulting		200,000.00	249,700.00	249,700.00	49,700.00+	19.90%+	220,000.00	225,700.00	231,700.00
53010001/22020703 Legal Services	300,000.00		500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
53010001/22020704 Engineering Services	350,000.00		450,200.00	450,200.00	450,200.00+	100.00%+	500,000.00	512,600.00	525,800.00
53010001/22020705 Architectural Services	200,000.00		450,200.00	450,200.00	450,200.00+	100.00%+	500,000.00	512,600.00	525,800.00
53010001/22020706 Surveying Services			450,200.00	450,200.00	450,200.00+	100.00%+	500,000.00	512,600.00	525,800.00
53010001/22020801 Motor Vehicle Fuel Cost	440,000.00	200,000.00	1,000,000.00	1,000,000.00	800,000.00+	80.00%+	1,000,000.00	1,025,200.00	1,050,400.00
53010001/22020802 Other Transport Equipment Fuel Cost	160,000.00		399,800.00	399,800.00	399,800.00+	100.00%+	400,100.00	410,500.00	421,300.00
53010001/22020803 Plant/Generator Fuel Cost	100,000.00		399,800.00	399,800.00	399,800.00+	100.00%+	400,100.00	410,500.00	421,300.00
53010001/22020901 Bank Charges (Other Than Interest)	100,000.00		180,100.00	180,100.00	180,100.00+	100.00%+	200,000.00	205,300.00	210,100.00
53010001/22021001 Refreshment & Meals	250,000.00		500,600.00	500,600.00	500,600.00+	100.00%+	600,100.00	614,700.00	630,300.00
53010001/22021002 Honourarium & Sitting Allowance			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
53010001/22021003 Publicity and Advertisements	130,000.00		500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
53010001/22021004 Medical Expenses	60,000.00		300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
53010001/22021007 Welfare Packages	290,000.00		350,600.00	350,600.00	350,600.00+	100.00%+	340,600.00	349,300.00	357,700.00
53010001/22021009 Sporting Activities	200,000.00		249,700.00	249,700.00	249,700.00+	100.00%+	300,100.00	307,400.00	314,600.00
53010001/22021013 Promotion (SERVICE WIDE)			162,100.00	162,100.00	162,100.00+	100.00%+	102,100.00	104,500.00	106,900.00
53010001/22021014 Annual Budget Expenses and Administration	40,000.00	249,700.00	240,100.00	240,100.00	9,600.00-	4.00%-	250,000.00	255,700.00	261,700.00
53010001/22021016 Servicom	50,000.00		99,700.00	99,700.00	99,700.00+	100.00%+	100,000.00	102,100.00	104,500.00
Sub-Total: Overhead	7,200,000.00	1,249,700.00	15,833,400.00	15,833,400.00	14,583,700.00+	92.11%+	14,985,800.00	15,360,300.00	15,744,300.00
Total Recurrent Expenditure	49,724,492.20	43,820,053.82	141,711,000.00	141,711,000.00	97,890,946.18+	69.08%+	168,848,967.00	173,069,800.00	177,396,200.00
53056001 - Umuahia Capital Dev. Authority(UCDA)									
53056001/21010101 Basic Salary	30,943,929.20	39,407,026.68	35,953,200.00	35,953,200.00	3,453,826.68-	9.61%-	42,976,572.00	44,050,500.00	45,151,400.00
53056001/21010102 Overtime Payment	2,225,358.00	5,408,665.14	2,591,800.00	2,591,800.00	2,816,865.14-	108.68%-	2,166,000.00	2,219,700.00	2,274,900.00
53056001/21020101 Housing /Rent Allowance	6,437,187.00	8,161,059.00	9,390,200.00	9,390,200.00	1,229,141.00+	13.09%+	10,227,384.00	10,482,600.00	10,744,300.00
53056001/21020102 Transport Allowance	2,011,194.00	2,661,375.00	2,966,400.00	2,966,400.00	305,025.00+	10.28%+	3,014,400.00	3,090,000.00	3,166,900.00
53056001/21020103 Meal Subsidy	967,669.00	1,117,900.00	1,272,500.00	1,272,500.00	154,600.00+	12.15%+	1,303,200.00	1,336,100.00	1,369,700.00
53056001/21020104 Utility Allowance	516,790.00	628,250.00	681,900.00	681,900.00	53,650.00+	7.87%+	716,400.00	734,700.00	752,700.00
53056001/21020105 Entertainment Allowance	1,500.00	16,525.00			16,525.00-		36,000.00	37,200.00	38,400.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
53056001/21020106 Leave Allowance		2,474,958.00	4,094,900.00	4,094,900.00	1,619,942.00+	39.56%+	4,297,657.00	4,404,600.00	4,515,000.00
53056001/21020107 Domestic Staff Allowance	52,164.04	238,432.37	15,600.00	15,600.00	222,832.37-	1,428.41%-	16,000.00	16,800.00	16,800.00
53056001/21020111 Hazard Allowance	90,015.00	145,095.16	7,583,500.00	7,583,500.00	7,438,404.84+	98.09%+	8,062,124.00	8,264,100.00	8,470,600.00
53056001/21020114 Duty Allowance	8,000.04	7,333.37	216,100.00	216,100.00	208,766.63+	96.61%+	216,151.00	222,000.00	228,000.00
53056001/21020119 Non Clinical Allowance	22,323.50								
Sub Total: Personnel Cost	43,276,129.78	60,266,619.72	64,766,100.00	64,766,100.00	4,499,480.28+	6.95%+	73,031,888.00	74,858,300.00	76,728,700.00
53056001/22020101 Local Travel and Transport - Training		1,109,400.00	1,699,900.00	1,699,900.00	590,500.00+	34.74%+	1,784,895.00	1,829,500.00	1,875,100.00
53056001/22020102 Local Travel and Transport - Others		1,089,900.00	2,551,000.00	2,551,000.00	1,461,100.00+	57.28%+	2,678,550.00	2,745,500.00	2,813,900.00
53056001/22020203 Internet Access Charges		114,400.00	340,900.00	340,900.00	226,500.00+	66.44%+	357,945.00	367,300.00	376,900.00
53056001/22020205 Water Rates			169,300.00	169,300.00	169,300.00+	100.00%+	177,765.00	182,400.00	187,200.00
53056001/22020301 Office Stationaries /Computer Consumables		1,415,900.00	1,699,900.00	1,699,900.00	284,000.00+	16.71%+	1,784,895.00	1,829,500.00	1,875,100.00
53056001/22020401 Maintenance of Motor Vehicle /Transport Equipment		1,563,300.00	1,699,900.00	1,699,900.00	136,600.00+	8.04%+	1,784,895.00	1,829,500.00	1,875,100.00
53056001/22020402 Maintenance of Office Furniture		496,000.00	510,200.00	510,200.00	14,200.00+	2.78%+	1,335,710.00	1,368,600.00	1,403,400.00
53056001/22020403 Maintenance of Office Building Residential Qtrs		606,400.00	1,699,900.00	1,699,900.00	1,093,500.00+	64.33%+	5,284,855.00	5,416,600.00	5,552,200.00
53056001/22020405 Maintenance of Plants & Generators		540,200.00	851,100.00	851,100.00	310,900.00+	36.53%+	893,655.00	916,000.00	938,800.00
53056001/22020406 Other Maintenance Services		460,000.00	510,200.00	510,200.00	50,200.00+	9.84%+	535,710.00	548,700.00	562,000.00
53056001/22020501 Local Training							3,500,000.00	3,587,100.00	3,677,100.00
53056001/22020701 Financial Consulting		400,000.00	851,100.00	851,100.00	451,100.00+	53.00%+	893,655.00	916,000.00	938,800.00
53056001/22020703 Legal Services		215,390.00	851,100.00	851,100.00	635,710.00+	74.69%+	893,655.00	916,000.00	938,800.00
53056001/22020801 Motor Vehicle Fuel Cost		2,437,700.00	2,720,300.00	2,720,300.00	282,600.00+	10.39%+	2,856,315.00	2,928,000.00	3,001,200.00
53056001/22020802 Other Transport Equipment Fuel Cost			1,189,700.00	1,189,700.00	1,189,700.00+	100.00%+	1,249,185.00	1,280,900.00	1,313,300.00
53056001/22020803 Plant/Generator Fuel Cost		1,301,500.00	1,359,000.00	1,359,000.00	57,500.00+	4.23%+	1,426,950.00	1,462,200.00	1,498,300.00
53056001/22020901 Bank Charges (Other Than Interest)		45,295.80	340,900.00	340,900.00	295,604.20+	86.71%+	357,945.00	367,300.00	376,900.00
53056001/22021001 Refreshment & Meals		135,000.00	851,100.00	851,100.00	716,100.00+	84.14%+	893,655.00	916,000.00	938,800.00
53056001/22021003 Publicity and Advertisements		111,000.00	510,200.00	510,200.00	399,200.00+	78.24%+	535,710.00	548,700.00	562,000.00
53056001/22021004 Medical Expenses			851,100.00	851,100.00	851,100.00+	100.00%+	893,655.00	916,000.00	938,800.00
53056001/22021006 Postage and Courier Services		90,000.00	255,700.00	255,700.00	165,700.00+	64.80%+	268,485.00	274,900.00	282,100.00
53056001/22021007 Welfare Packages		2,765,060.00	3,399,800.00	3,399,800.00	634,740.00+	18.67%+	3,569,790.00	3,659,100.00	3,750,400.00
53056001/22021009 Sporting Activities							750,000.00	768,300.00	787,500.00
53056001/22021013 Promotion (SERVICE WIDE)							450,000.00	461,000.00	473,000.00
53056001/22021014 Annual Budget Expenses and Administration		350,000.00	424,900.00	424,900.00	74,900.00+	17.63%+	250,000.00	255,700.00	261,700.00
53056001/22021016 Servicom			255,700.00	255,700.00	255,700.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead		15,246,445.80	25,592,900.00	25,592,900.00	10,346,454.20+	40.43%+	35,557,975.00	36,444,500.00	37,355,700.00
Total Recurrent Expenditure	43,276,129.78	75,513,065.52	90,359,000.00	90,359,000.00	14,845,934.48+	16.43%+	108,589,863.00	111,302,800.00	114,084,400.00
54001001 - Ministry of Rural Dev. Corporation and Poverty Re									
54001001/21010101 Basic Salary	140,578,532.33	149,465,566.50	159,297,800.00	159,297,800.00	9,832,233.50+	6.17%+			
54001001/21010102 Overtime Payments	10,951,882.00	12,582,348.00	14,319,400.00	14,319,400.00	1,737,052.00+	12.13%+			
54001001/21010103 Consolidated Revenue Fund Charges - Salaries	602,316.63	62,393.48	8,704,700.00	8,704,700.00	8,642,306.52+	99.28%+			
54001001/21020101 Housing /Rent Allowance	37,533,728.83	38,156,382.48	50,752,700.00	50,752,700.00	12,596,317.52+	24.82%+			
54001001/21020102 Transport Allowance	10,727,142.63	9,721,982.48	11,300,100.00	11,300,100.00	1,578,117.52+	13.97%+			
54001001/21020103 Meal Subsidy	4,257,575.00	4,442,200.00	4,982,000.00	4,982,000.00	539,800.00+	10.84%+			
54001001/21020104 Utility Allowance	2,753,498.50	2,631,958.75	2,785,100.00	2,785,100.00	153,141.25+	5.50%+			
54001001/21020105 Entertainment Allowance	516,562.00	374,039.25	288,100.00	288,100.00	85,939.25-	29.83%-			
54001001/21020106 Leave Allowance		9,375,949.00	16,297,800.00	16,297,800.00	6,921,851.00+	42.47%+			
54001001/21020107 Domestic Staff Allowance	4,395,481.20	3,528,146.60	6,360,100.00	6,360,100.00	2,831,953.40+	44.53%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
54001001/21020114 Duty Allowance		9,000.00			9,000.00-				
Sub Total: Personnel Cost	212,316,719.12	230,349,966.54	275,087,800.00	275,087,800.00	44,737,833.46+	16.26%+			
54001001/22020101 Local Travel and Transport - Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
54001001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
54001001/22020205 Water Rates			99,600.00	99,600.00	99,600.00+	100.00%+			
54001001/22020301 Office Stationaries /Computer Consumables	300,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
54001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
54001001/22020402 Maintenance of Office Furniture	300,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
54001001/22020403 Maintenance of Office Building Residential Qtrs			200,500.00	200,500.00	200,500.00+	100.00%+			
54001001/22020405 Maintenance of Plants & Generators			200,500.00	200,500.00	200,500.00+	100.00%+			
54001001/22020501 Local Training			300,100.00	300,100.00	300,100.00+	100.00%+			
54001001/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+			
54001001/22020802 Other Transport Equipment Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+			
54001001/22020803 Plant/Generator Fuel Cost			799,500.00	799,500.00	799,500.00+	100.00%+			
54001001/22021004 Medical Expenses			500,600.00	500,600.00	500,600.00+	100.00%+			
54001001/22021006 Postages & Courier Services			99,600.00	99,600.00	99,600.00+	100.00%+			
54001001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+			
54001001/22021009 Sporting Activities			99,600.00	99,600.00	99,600.00+	100.00%+			
54001001/22021014 Annual Budget Expenses & Administration	200,000.00		249,700.00	249,700.00	249,700.00+	100.00%+			
54001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+			
Sub-Total: Overhead	800,000.00		9,900,300.00	9,900,300.00	9,900,300.00+	100.00%+			
Total Recurrent Expenditure	213,116,719.12	230,349,966.54	284,988,100.00	284,988,100.00	54,638,133.46+	19.17%+			
60001001 - Ministry of Lands and Housing									
60001001/21010101 Basic Salary	179,873,193.23	175,740,322.00	193,854,700.00	193,854,700.00	18,114,378.00+	9.34%+	247,650,737.00	253,841,600.00	260,187,400.00
60001001/21010102 Overtime Payments	9,934,718.00	10,997,993.94	10,946,000.00	10,946,000.00	51,993.94-	0.48%-	16,728,000.00	17,146,400.00	17,575,000.00
60001001/21010103 Consolidated Revenue Fund Charges - Salaries	1,865,109.58	62,393.48			62,393.48-		14,251,632.00	14,607,500.00	14,972,500.00
60001001/21020101 Housing/Rent Allowance	51,686,534.70	50,517,848.48	58,104,500.00	58,104,500.00	7,586,651.52+	13.06%+	88,324,896.00	90,533,000.00	92,795,900.00
60001001/21020102 Transport Allowance	13,406,471.70	12,260,941.60	13,368,500.00	13,368,500.00	1,107,558.40+	8.28%+	23,192,508.00	23,771,900.00	24,366,100.00
60001001/21020103 Meal Subsidy	5,411,000.00	5,266,400.00	5,829,500.00	5,829,500.00	563,100.00+	9.66%+	9,961,248.00	10,210,100.00	10,465,800.00
60001001/21020104 Utility Allowance	3,461,949.25	4,288,251.75	3,235,300.00	3,235,300.00	1,052,951.75-	32.55%-	5,907,948.00	6,055,300.00	6,206,600.00
60001001/21020105 Entertainment Allowance	727,706.75	519,056.25	798,400.00	798,400.00	279,343.75+	34.99%+	1,245,042.00	1,276,100.00	1,308,500.00
60001001/21020106 Leave Allowance		64,410.00	19,385,400.00	19,385,400.00	19,320,990.00+	99.67%+	30,185,923.00	30,940,000.00	31,713,100.00
60001001/21020107 Domestic Staff Allowances	8,454,426.70	7,685,990.98	10,175,300.00	10,175,300.00	2,489,309.02+	24.46%+	12,423,799.00	12,734,700.00	13,052,800.00
Sub Total: Personnel Cost	274,821,109.91	267,403,608.48	315,697,600.00	315,697,600.00	48,293,991.52+	15.30%+	449,871,733.00	461,116,600.00	472,643,700.00
60001001/22020101 Local Travel and Transport - Training		1,000,000.00	1,025,200.00	1,025,200.00	25,200.00+	2.46%+	48,427,720.00	49,638,600.00	50,879,900.00
60001001/22020102 Local Travel and Transport - Others		500,000.00	1,537,800.00	1,537,800.00	1,037,800.00+	67.49%+	15,042,240.00	15,417,800.00	15,803,200.00
60001001/22020103 Local Travel and Transport -International							60,000,000.00	61,500,600.00	63,038,400.00
60001001/22020205 Water Rates			51,600.00	51,600.00	51,600.00+	100.00%+	56,760.00	57,700.00	58,900.00
60001001/22020207 Leased Communication Lines(s)			102,000.00	102,000.00	102,000.00+	100.00%+	112,200.00	115,200.00	117,600.00
60001001/22020208 Software Charges/License Renewal			512,600.00	512,600.00	512,600.00+	100.00%+	5,563,860.00	5,703,400.00	5,846,200.00
60001001/22020301 Office Stationeries/Computer Consumables		2,000,000.00	2,050,400.00	2,050,400.00	50,400.00+	2.46%+	10,475,550.00	10,737,100.00	11,006,000.00
60001001/22020309 Uniforms & Other Clothing			152,500.00	152,500.00	152,500.00+	100.00%+	5,745,000.00	5,888,400.00	6,036,000.00
60001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+	12,580,000.00	12,894,400.00	13,217,300.00
60001001/22020402 Maintenance of Office Furniture		200,000.00	512,600.00	512,600.00	312,600.00+	60.98%+	6,109,300.00	6,261,700.00	6,417,800.00
60001001/22020403 Maintenance of Office Building Residential Qtrs		2,000,000.00	2,050,400.00	2,050,400.00	50,400.00+	2.46%+	8,455,440.00	8,666,300.00	8,882,400.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
60001001/22020404 Maintenance of Office/IT Equipments		2,400,000.00	2,050,400.00	2,050,400.00	349,600.00-	17.05%-	7,310,880.00	7,493,400.00	7,680,700.00
60001001/22020405 Maintenance of Plants & Generators		220,000.00	2,050,400.00	2,050,400.00	1,830,400.00+	89.27%+	12,310,880.00	12,618,300.00	12,934,000.00
60001001/22020406 Other Maintenance Services			512,600.00	512,600.00	512,600.00+	100.00%+	563,860.00	577,500.00	591,900.00
60001001/22020501 Local Training		2,000,000.00	2,050,400.00	2,050,400.00	50,400.00+	2.46%+	10,110,880.00	10,363,700.00	10,623,000.00
60001001/22020602 Office Rent							100,000,000.00	102,500,600.00	105,063,600.00
60001001/22020801 Motor Vehicle Fuel Cost			2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+	20,800,000.00	21,320,500.00	21,853,500.00
60001001/22020803 Plant/Generator Fuel Cost		3,180,000.00	3,074,400.00	3,074,400.00	105,600.00-	3.43%-	32,224,000.00	33,030,000.00	33,855,900.00
60001001/22020901 Bank Charges (Other than Interest)							5,000,000.00	5,124,900.00	5,253,300.00
60001001/22021001 Refreshment & Meals			512,600.00	512,600.00	512,600.00+	100.00%+	2,563,860.00	2,627,900.00	2,693,900.00
60001001/22021003 Publicity and Advertisements			307,300.00	307,300.00	307,300.00+	100.00%+	2,393,470.00	2,453,700.00	2,514,900.00
60001001/22021004 Medical Expenses			512,600.00	512,600.00	512,600.00+	100.00%+	2,619,300.00	2,684,300.00	2,751,500.00
60001001/22021006 Postages & courier Services			205,300.00	205,300.00	205,300.00+	100.00%+	960,000.00	984,400.00	1,009,600.00
60001001/22021007 Welfare Packages		6,000,000.00	3,074,400.00	3,074,400.00	2,925,600.00-	95.16%-	12,660,000.00	12,976,000.00	13,300,200.00
60001001/22021014 Annual Budget Expenses and Admistration	200,000.00		255,700.00	255,700.00	255,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
60001001/22021016 Servicom			153,700.00	153,700.00	153,700.00+	100.00%+	284,020.00	291,700.00	298,900.00
Sub-Total: Overhead	200,000.00	19,500,000.00	26,855,700.00	26,855,700.00	7,355,700.00+	27.39%+	382,619,220.00	392,183,800.00	401,990,300.00
Total Recurrent Expenditure	275,021,109.91	286,903,608.48	342,553,300.00	342,553,300.00	55,649,691.52+	16.25%+	832,490,953.00	853,300,400.00	874,634,000.00
60001002 - Abia State Estate Development Agency									
60001002/21010101 Basic Salary	69,388,862.95	66,708,915.27	51,579,900.00	51,579,900.00	15,129,015.27-	29.33%-	51,415,672.00	52,701,100.00	54,019,200.00
60001002/21020101 Housing/Rent Allowance	12,027,213.00	9,994,501.57	14,502,900.00	14,502,900.00	4,508,398.43+	31.09%+	14,151,018.00	14,504,200.00	14,866,800.00
60001002/21020102 Transport Allowance	3,506,910.00	3,650,932.83	645,900.00	645,900.00	3,005,032.83-	465.25%-	3,482,400.00	3,569,100.00	3,658,000.00
60001002/21020103 Meal Subsidy	1,250,722.00	1,502,347.00	1,542,700.00	1,542,700.00	40,353.00+	2.62%+	1,508,400.00	1,546,200.00	1,584,600.00
60001002/21020104 Utility Allowance	1,095,666.00	972,385.00	895,500.00	895,500.00	76,885.00-	8.59%-			
60001002/21020105 Entertainment Allowance			26,400.00	26,400.00	26,400.00+	100.00%+	826,800.00	847,500.00	869,100.00
60001002/21020106 Leave Allowance			5,158,400.00	5,158,400.00	5,158,400.00+	100.00%+	5,051,605.00	5,177,700.00	5,307,300.00
60001002/21020107 Domestic Staff Allowance	336,710.00	122,440.00	183,700.00	183,700.00	61,260.00+	33.35%+			
Sub Total: Personnel Cost	87,606,083.95	82,951,521.67	74,535,400.00	74,535,400.00	8,416,121.67-	11.29%-	76,435,895.00	78,345,800.00	80,305,000.00
60001002/22020101 Local Travel and Transport - Training	1,280,000.00		1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
60001002/22020102 Local Travel and Transport - Others	2,830,000.00	1,355,700.00	2,000,000.00	2,000,000.00	644,300.00+	32.22%+	1,500,000.00	1,537,800.00	1,576,200.00
60001002/22020201 Electricity Charges	599,374.05	344,997.81	1,000,000.00	1,000,000.00	655,002.19+	65.50%+	1,100,000.00	1,127,300.00	1,155,000.00
60001002/22020301 Office Stationeries/Computer Consumables	4,919,800.00	1,637,100.00	2,500,600.00	2,500,600.00	863,500.00+	34.53%+	2,000,000.00	2,050,400.00	2,102,000.00
60001002/22020305 Printing and Non Security Documents	1,180,000.00	4,818,000.00	249,700.00	249,700.00	4,568,300.00-	1,829.52%-	1,000,000.00	1,025,200.00	1,050,400.00
60001002/22020309 Uniforms & Other Clothing			150,100.00	150,100.00	150,100.00+	100.00%+			
60001002/22020401 Maintenance of Motor Vehicle/Transport Equipment	2,717,150.00	684,857.12	3,500,600.00	3,500,600.00	2,815,742.88+	80.44%+	5,000,000.00	5,124,900.00	5,253,300.00
60001002/22020402 Maintenance of Office Furniture	328,800.00	295,000.00	399,800.00	399,800.00	104,800.00+	26.21%+	500,000.00	512,600.00	525,800.00
60001002/22020403 Maintenance of Office Building Residential Qtrs		465,000.00	2,000,000.00	2,000,000.00	1,535,000.00+	76.75%+	500,000.00	512,600.00	525,800.00
60001002/22020405 Maintenance of Plants & Generators	657,000.00	159,500.00	5,000,000.00	5,000,000.00	4,840,500.00+	96.81%+	3,000,000.00	3,074,500.00	3,151,300.00
60001002/22020406 Other Maintenance Services	2,427,465.00	360,800.00	2,000,000.00	2,000,000.00	1,639,200.00+	81.96%+	2,100,000.00	2,152,500.00	2,206,500.00
60001002/22020501 Local Training	1,100,000.00		600,200.00	600,200.00	600,200.00+	100.00%+	650,000.00	666,300.00	683,100.00
60001002/22020601 Security Services	4,270,000.00	1,817,500.00	3,000,000.00	3,000,000.00	1,182,500.00+	39.42%+	3,500,000.00	3,587,100.00	3,677,100.00
60001002/22020605 Cleaning &Fumigation Services	280,000.00	430,000.00	300,100.00	300,100.00	129,900.00-	43.29%-	1,000,000.00	1,025,200.00	1,050,400.00
60001002/22020701 Financial Consulting	550,000.00	100,000.00	1,000,000.00	1,000,000.00	900,000.00+	90.00%+	800,000.00	819,900.00	840,300.00
60001002/22020703 Legal Services	3,577,785.85	2,550,000.00	5,000,000.00	5,000,000.00	2,450,000.00+	49.00%+	5,100,000.00	5,228,000.00	5,358,800.00
60001002/22020801 Motor Vehicle Fuel Cost	1,948,000.00	1,953,000.00	2,500,600.00	2,500,600.00	547,600.00+	21.90%+	3,100,600.00	3,177,700.00	3,257,000.00
60001002/22020802 Other Transport Equipment Fuel Cost	600,000.00	57,000.00	2,000,000.00	2,000,000.00	1,943,000.00+	97.15%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
60001002/22020803 Plant/Generator Fuel Cost	522,600.00	749,000.00	3,000,000.00	3,000,000.00	2,251,000.00+	75.03%+	1,200,000.00	1,230,500.00	1,261,700.00
60001002/22020901 Bank Charges (Other Than Interest)	411,182.66	245,227.21	500,600.00	500,600.00	255,372.79+	51.01%+	500,600.00	512,600.00	525,800.00
60001002/22021001 Refreshment & Meals	585,000.00	850,000.00	300,100.00	300,100.00	549,900.00-	183.24%-	500,000.00	512,600.00	525,800.00
60001002/22021003 Publicity and Advertisements	1,176,251.00	490,000.00	600,200.00	600,200.00	110,200.00+	18.36%+	2,000,000.00	2,050,400.00	2,102,000.00
60001002/22021004 Medical Expenses			99,700.00	99,700.00	99,700.00+	100.00%+	500,000.00	512,600.00	525,800.00
60001002/22021006 Postages & courier Services	500,000.00	1,050,000.00	300,100.00	300,100.00	749,900.00-	249.88%-			
60001002/22021007 Welfare Packages			99,600.00	99,600.00	99,600.00+	100.00%+			
60001002/22021009 Sporting Activities			99,700.00	99,700.00	99,700.00+	100.00%+			
60001002/22021013 Promotion (SERVICE WIDE)	550,000.00		600,200.00	600,200.00	600,200.00+	100.00%+			
60001002/22021014 Annual Budger Expenses and Administration	500,000.00		249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
60001002/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+			
Sub-Total: Overhead	33,510,408.56	20,412,682.14	40,702,300.00	40,702,300.00	20,289,617.86+	49.85%+	36,801,200.00	37,721,600.00	38,666,200.00
Total Recurrent Expenditure	121,116,492.51	103,364,203.81	115,237,700.00	115,237,700.00	11,873,496.19+	10.30%+	113,237,095.00	116,067,400.00	118,971,200.00
62001001 - Min of Physical Planning & Urban Renewal									
62001001/21010101 Basic Salary							28,542,448.00	29,255,700.00	29,986,800.00
Sub Total: Personnel Cost							28,542,448.00	29,255,700.00	29,986,800.00
62001001/22020102 Local Travel and Transport - Others							5,000,000.00	5,124,900.00	5,253,300.00
62001001/22020401 Maintenance of Motor Vehicle/Transport Equipment							2,000,000.00	2,050,400.00	2,102,000.00
62001001/22020403 Maintenance of Office Building Residential Qtrs							1,000,000.00	1,025,200.00	1,050,400.00
62001001/22020405 Maintenance of Plants & Generators							800,000.00	819,900.00	840,300.00
62001001/22020601 Security Services							3,000,000.00	3,074,500.00	3,151,300.00
62001001/22020801 Motor Vehicle Fuel Cost							3,000,000.00	3,074,500.00	3,151,300.00
62001001/22020802 Other Transport Equipment Fuel Cost							3,000,000.00	3,074,500.00	3,151,300.00
62001001/22021001 Refreshment & Meals							1,000,000.00	1,025,200.00	1,050,400.00
62001001/22021003 Publicity and Advertisements							500,000.00	512,600.00	525,800.00
62001001/22021007 Welfare Packages							500,000.00	512,600.00	525,800.00
62001001/22021014 Annual Budget Expenses & Administration		249,700.00			249,700.00-		250,000.00	255,700.00	261,700.00
Sub-Total: Overhead		249,700.00			249,700.00-		20,050,000.00	20,550,000.00	21,063,600.00
Total Recurrent Expenditure		249,700.00			249,700.00-		48,592,448.00	49,805,700.00	51,050,400.00
60001003 - Open Spaces Development Commission									
60001003/21010101 Basic Salary	7,416,640.00	10,292,624.76	10,420,200.00	10,420,200.00	127,575.24+	1.22%+	18,542,448.00	19,006,000.00	19,481,400.00
60001003/21010102 Overtime payment	349,568.00	145,000.00	757,500.00	757,500.00	612,500.00+	80.86%+	1,164,000.00	1,193,300.00	1,223,300.00
60001003/21020101 Housing/Rent Allowance	1,576,456.00	2,196,820.00	2,277,300.00	2,277,300.00	80,480.00+	3.53%+	3,406,056.00	3,491,000.00	3,578,600.00
60001003/21020102 Transport Allowance	645,823.00	893,400.00	900,300.00	900,300.00	6,900.00+	0.77%+	1,188,000.00	1,217,300.00	1,247,300.00
60001003/21020103 Meal Subsidy	276,294.00	398,300.00	385,300.00	385,300.00	13,000.00-	3.37%-	530,400.00	543,800.00	557,000.00
60001003/21020104 Utility Allowance	145,348.00	200,000.00	202,900.00	202,900.00	2,900.00+	1.43%+	277,200.00	284,500.00	291,700.00
60001003/21020106 Leave Allowance		763,756.00	918,400.00	918,400.00	154,644.00+	16.84%+	188,705.00	193,300.00	198,100.00
60001003/21020107 Domestic Staff Allowance	2,000.00								
Sub Total: Personnel Cost	10,412,129.00	14,889,900.76	15,861,900.00	15,861,900.00	971,999.24+	6.13%+	25,296,809.00	25,929,200.00	26,577,400.00
60001003/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+	700,000.00	717,900.00	735,900.00
60001003/22020102 Local Travel and Transport - Others			96,000.00	96,000.00	96,000.00+	100.00%+	500,000.00	512,600.00	525,800.00
60001003/22020205 Water Rate							500,000.00	512,600.00	525,800.00
60001003/22020301 Office Stationeries/Computer Consumables	200,000.00		192,100.00	192,100.00	192,100.00+	100.00%+	500,000.00	512,600.00	525,800.00
60001003/22020401 Maintenance of Motor Vehicle/Transport Equipment			192,100.00	192,100.00	192,100.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
60001003/22020402 Maintenance of Office Furniture			98,500.00	98,500.00	98,500.00+	100.00%+			
60001003/22020403 Maintenance of Office Building Residential Qtr			108,100.00	108,100.00	108,100.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
60001003/22020405 Maintenance of Plants & Generators		150,000.00	196,900.00	196,900.00	46,900.00+	23.82%+	800,000.00	819,900.00	840,300.00
60001003/22020501 Local Training							250,000.00	255,700.00	261,700.00
60001003/22020601 Security Services							1,000,000.00	1,025,200.00	1,050,400.00
60001003/22020801 Motor Vehicle Fuel Cost			99,700.00	99,700.00	99,700.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
60001003/22020802 Other Transport Equipment Fuel Cost			196,900.00	196,900.00	196,900.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
60001003/22020803 Plants and Generator Fuel Cost			196,900.00	196,900.00	196,900.00+	100.00%+			
60001003/22021001 Refreshment and Meals							500,000.00	512,600.00	525,800.00
60001003/22021002 Nonourarium/Sitting Allowance			210,100.00	210,100.00	210,100.00+	100.00%+	250,000.00	255,700.00	261,700.00
60001003/22021003 Publicity & Advertisements							500,000.00	512,600.00	525,800.00
60001003/22021004 Medical Expenses			108,100.00	108,100.00	108,100.00+	100.00%+	450,000.00	461,000.00	473,000.00
60001003/22021006 Postages & Courier Services			54,000.00	54,000.00	54,000.00+	100.00%+	100,000.00	102,100.00	104,500.00
60001003/22021007 Welfare Packages			325,300.00	325,300.00	325,300.00+	100.00%+	500,000.00	512,600.00	525,800.00
60001003/22021014 Annual Budget Expenses & Administration		200,000.00	271,300.00	271,300.00	71,300.00+	26.28%+	250,000.00	255,700.00	261,700.00
Sub-Total: Overhead	200,000.00	350,000.00	2,846,600.00	2,846,600.00	2,496,600.00+	87.70%+	10,800,000.00	11,069,600.00	11,345,600.00
Total Recurrent Expenditure	10,612,129.00	15,239,900.76	18,708,500.00	18,708,500.00	3,468,599.24+	18.54%+	36,096,809.00	36,998,800.00	37,923,000.00
71001001 - Ministry of Industry									
71001001/21010101 Basic Salary	54,901,858.75	43,460,993.43	60,086,400.00	60,086,400.00	16,625,406.57+	27.67%+			
71001001/21010102 Overtime Payments	2,361,098.37	2,720,423.00	2,315,700.00	2,315,700.00	404,723.00-	17.48%-			
71001001/21010103 Consolidated Revenue Fund Charges - Salaries	479,531.94	121,095.11	5,121,300.00	5,121,300.00	5,000,204.89+	97.64%+			
71001001/21020101 Housing/Rent Allowance	9,500,778.57	5,662,452.61	12,122,500.00	12,122,500.00	6,460,047.39+	53.29%+			
71001001/21020102 Transport Allowance	3,222,091.37	1,648,744.61	2,824,700.00	2,824,700.00	1,175,955.39+	41.63%+			
71001001/21020103 Meal Subsidy	921,700.00	589,800.00	1,106,800.00	1,106,800.00	517,000.00+	46.71%+			
71001001/21020104 Utility Allowance	1,010,081.00	531,827.00	1,136,800.00	1,136,800.00	604,973.00+	53.22%+			
71001001/21020105 Entertainment Allowance	484,074.25	195,757.00	510,300.00	510,300.00	314,543.00+	61.64%+			
71001001/21020106 Leave Allowance		2,729,822.00	3,796,000.00	3,796,000.00	1,066,178.00+	28.09%+			
71001001/21020107 Domestic Staff Allowance	3,201,619.69	1,709,584.48	3,273,700.00	3,273,700.00	1,564,115.52+	47.78%+			
71001001/21020111 Hazard Allowance	610,000.00	390,000.00	1,140,400.00	1,140,400.00	750,400.00+	65.80%+			
Sub Total: Personnel Cost	76,692,833.94	59,760,499.24	93,434,600.00	93,434,600.00	33,674,100.76+	36.04%+			
71001001/22020101 Local Travel and Transport - Training			1,025,200.00	1,025,200.00	1,025,200.00+	100.00%+			
71001001/22020102 Local Travel and Transport - Others	110,000,000.00		1,537,800.00	1,537,800.00	1,537,800.00+	100.00%+			
71001001/22020203 Internment Access Charge			102,000.00	102,000.00	102,000.00+	100.00%+			
71001001/22020208 Software Charges/ Licence Renewal			102,000.00	102,000.00	102,000.00+	100.00%+			
71001001/22020301 Office Stationeries/Computer Comsumables			1,025,200.00	1,025,200.00	1,025,200.00+	100.00%+			
71001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			512,600.00	512,600.00	512,600.00+	100.00%+			
71001001/22020403 Maintenance of Office Building/Residential Quarters			409,400.00	409,400.00	409,400.00+	100.00%+			
71001001/22020404 Maintenance of Office /IT Equipment		150,000.00	512,600.00	512,600.00	362,600.00+	70.74%+			
71001001/22020405 Maintenance of Plants and Generators			307,300.00	307,300.00	307,300.00+	100.00%+			
71001001/22020406 Other Maintenance Services			409,400.00	409,400.00	409,400.00+	100.00%+			
71001001/22020501 Local Training			307,300.00	307,300.00	307,300.00+	100.00%+			
71001001/22020801 Motor Vehicle and Fuel Cost			409,400.00	409,400.00	409,400.00+	100.00%+			
71001001/22020803 Plants/Generator Fuel Cost			512,600.00	512,600.00	512,600.00+	100.00%+			
71001001/22021001 Refreshment and Meals			205,300.00	205,300.00	205,300.00+	100.00%+			
71001001/22021003 Publicity and Advertisement			153,700.00	153,700.00	153,700.00+	100.00%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
58001001/22021004 Medical Expenses			512,600.00	512,600.00	512,600.00+	100.00%+			
71001001/22021006 Postages and Courier Services			51,600.00	51,600.00	51,600.00+	100.00%+			
71001001/22021007 Welfare Packages			1,025,200.00	1,025,200.00	1,025,200.00+	100.00%+			
71001001/22021009 Sporting Activities			307,300.00	307,300.00	307,300.00+	100.00%+			
71001001/22021014 Annual Budget Expenses	200,000.00		255,700.00	255,700.00	255,700.00+	100.00%+			
71001001/22021016 Servicom			153,700.00	153,700.00	153,700.00+	100.00%+			
Sub-Total: Overhead	110,200,000.00	150,000.00	9,837,900.00	9,837,900.00	9,687,900.00+	98.48%+			
Total Recurrent Expenditure	186,892,833.94	59,910,499.24	103,272,500.00	103,272,500.00	43,362,000.76+	41.99%+			
72001001 - Ministry of Digital Economy and SMEs									
72001001/21010101 Basic Salary	24,585,700.02	30,689,984.62	26,091,200.00	26,091,200.00	4,598,784.62-	17.63%-	30,749,858.00	31,518,600.00	32,306,200.00
72001001/21010102 Overtime Payment	1,523,671.32	1,463,628.00	2,303,700.00	2,303,700.00	840,072.00+	36.47%+			
72001001/21010103 Consolidated Revenue Fund Charges - Salaries	474,855.51	77,991.85	4,250,900.00	4,250,900.00	4,172,908.15+	98.17%+			
72001001/21020101 Housing/Rent Allowance	6,677,339.83	7,561,482.35	8,729,800.00	8,729,800.00	1,168,317.65+	13.38%+	10,517,914.00	10,780,400.00	11,050,500.00
72001001/21020102 Transport Allowance	2,336,893.83	2,218,174.35	1,758,700.00	1,758,700.00	459,474.35-	26.13%-	1,970,400.00	2,019,200.00	2,069,600.00
72001001/21020103 Meal Subsidy	612,261.00	755,400.00	733,500.00	733,500.00	21,900.00-	2.99%-	865,200.00	887,100.00	908,800.00
72001001/21020104 Utility Allowance	724,292.50	661,555.50	908,800.00	908,800.00	247,244.50+	27.21%+	861,561.00	883,500.00	905,100.00
72001001/21020105 Entertainment Allowance	400,181.50	266,518.00	474,200.00	474,200.00	207,682.00+	43.80%+	482,361.00	494,600.00	506,600.00
72001001/21020106 Leave Allowance		1,946,581.00	2,608,700.00	2,608,700.00	662,119.00+	25.38%+	36,899,829.00	37,822,300.00	38,768,200.00
72001001/21020107 Domestic Staff Allowance	2,237,584.70	1,709,930.60	1,761,100.00	1,761,100.00	51,169.40+	2.91%+	3,320,758.00	3,403,400.00	3,488,600.00
72001001/21020114 Duty Allowance		825,319.87	1,643,500.00	1,643,500.00	818,180.13+	49.78%+	3,320,758.00	3,403,400.00	3,488,600.00
Sub Total: Personnel Cost	39,572,780.21	48,176,566.14	51,264,100.00	51,264,100.00	3,087,533.86+	6.02%+	88,988,639.00	91,212,500.00	93,492,200.00
72001001/22020101 Local Travel and Transport - Training	1,286,000.00	640,000.00	1,537,800.00	1,537,800.00	897,800.00+	58.38%+	1,537,800.00	1,576,200.00	1,615,800.00
72001001/22020102 Local Travel and Transport - Others	1,753,000.00		2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+	2,050,400.00	2,102,000.00	2,154,800.00
72001001/22020203 Internet Access Charges			102,000.00	102,000.00	102,000.00+	100.00%+	102,000.00	104,400.00	106,800.00
72001001/22020301 Office Stationeries/Computer Consumables	16,000.00		1,025,200.00	1,025,200.00	1,025,200.00+	100.00%+	1,025,200.00	1,050,500.00	1,076,900.00
72001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	338,400.00		512,600.00	512,600.00	512,600.00+	100.00%+	512,600.00	525,800.00	539,000.00
72001001/22020402 Maintenance of Office Furniture			307,300.00	307,300.00	307,300.00+	100.00%+	327,300.00	335,000.00	343,400.00
72001001/22020403 Maintenance of Office Building/Residential Quarters			409,400.00	409,400.00	409,400.00+	100.00%+	409,400.00	420,100.00	430,900.00
72001001/22020404 Maintenance of Office / IT Equipments		400,000.00	512,600.00	512,600.00	112,600.00+	21.97%+	512,600.00	525,800.00	539,000.00
72001001/22020405 Maintenance of Plants & Generators			615,800.00	615,800.00	615,800.00+	100.00%+	615,800.00	631,400.00	647,000.00
72001001/22020406 Other Maintenance Services	500.00	200,000.00	205,300.00	205,300.00	5,300.00+	2.58%+	205,300.00	210,100.00	214,900.00
72001001/22020501 Local Training			307,300.00	307,300.00	307,300.00+	100.00%+	307,300.00	314,600.00	323,000.00
72001001/22020801 Motor Vehicle Fuel Cost	55,000.00	200,000.00	1,025,200.00	1,025,200.00	825,200.00+	80.49%+	1,025,200.00	1,050,500.00	1,076,900.00
72001001/22020803 Plant/Generator Fuel Cost			1,025,200.00	1,025,200.00	1,025,200.00+	100.00%+	1,025,200.00	1,050,500.00	1,076,900.00
72001001/22021001 Refreshment and Meal	40,000.00		205,300.00	205,300.00	205,300.00+	100.00%+	205,300.00	210,100.00	214,900.00
72001001/22021003 Publicity and Advertisements			307,300.00	307,300.00	307,300.00+	100.00%+	307,300.00	314,600.00	323,000.00
72001001/22021004 Medical Expenses			307,300.00	307,300.00	307,300.00+	100.00%+	307,300.00	314,600.00	323,000.00
72001001/22021006 Postages & courier Services			51,600.00	51,600.00	51,600.00+	100.00%+	51,600.00	52,800.00	54,000.00
72001001/22021007 Welfare Packages	344,765.00		2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+	2,050,400.00	2,102,000.00	2,154,800.00
72001001/22021014 Annual Budget Expenses	325,000.00	200,000.00	255,700.00	255,700.00	55,700.00+	21.78%+	250,000.00	255,700.00	261,700.00
72001001/22021021 Special Day Celebration			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,000,000.00	11,274,900.00	11,557,000.00
Sub-Total: Overhead	4,158,665.00	1,640,000.00	23,813,700.00	23,813,700.00	22,173,700.00+	93.11%+	23,828,000.00	24,421,600.00	25,033,700.00
Total Recurrent Expenditure	43,731,445.21	49,816,566.14	75,077,800.00	75,077,800.00	25,261,233.86+	33.65%+	112,816,639.00	115,634,100.00	118,525,900.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
18011001 - Judicial Service Commission									
18011001/21010101 Basic Salary	118,757,819.61	128,929,353.88	58,744,300.00	81,744,300.00	47,185,053.88-	57.72%-	81,744,300.00	83,787,600.00	85,882,400.00
18011001/21010103 Consolidated Revenue Fund Charges - Salaries			7,200,500.00	7,200,500.00	7,200,500.00+	100.00%+	7,200,000.00	7,380,500.00	7,565,300.00
18011001/21020101 Housing/Rent Allowance	788,720.00		11,428,600.00	11,428,600.00	11,428,600.00+	100.00%+	12,146,590.00	12,450,200.00	12,761,200.00
18011001/21020102 Transport Allowance	788,720.00		12,205,300.00	12,205,300.00	12,205,300.00+	100.00%+	12,906,856.00	13,229,300.00	13,560,600.00
18011001/21020103 Meal Subsidy	484,705.00		6,857,100.00	6,857,100.00	6,857,100.00+	100.00%+	7,278,360.00	7,459,800.00	7,645,900.00
18011001/21020104 Utility Allowance	788,720.00		12,120,100.00	12,120,100.00	12,120,100.00+	100.00%+	12,822,577.00	13,142,900.00	13,471,800.00
18011001/21020105 Entertainment Allowance	17,468.00		648,300.00	648,300.00	648,300.00+	100.00%+	832,413.00	853,500.00	875,100.00
18011001/21020106 Leave Allowance	157,765.00		2,410,600.00	2,410,600.00	2,410,600.00+	100.00%+	2,551,283.00	2,614,700.00	2,679,600.00
18011001/21020107 Domestic Staff Allowance	64,631.00		2,246,100.00	2,246,100.00	2,246,100.00+	100.00%+	2,927,446.00	3,001,200.00	3,076,800.00
18011001/21020111 Hazard Allowance	169,203.00		2,405,800.00	2,405,800.00	2,405,800.00+	100.00%+	2,546,496.00	2,609,900.00	2,674,800.00
18011001/21020127 Consolidated Allowance	170,000.00								
18011001/21020128 Furniture Allowance	765,837.00								
18011001/21020129 Motor Vehicle Maintenance Allowance			936,400.00	936,400.00	936,400.00+	100.00%+			
18011001/21020130 Medical Allowance	473,260.00								
18011001/21020135 Robing Allowance Uniform	185,648.00								
18011001/21020140 Tools/Torch Outfit Allowance	174,010.00								
Sub Total: Personnel Cost	123,786,506.61	128,929,353.88	117,203,100.00	140,203,100.00	11,273,746.12+	8.04%+	142,956,321.00	146,529,600.00	150,193,500.00
18011001/22020101 Local Travel and Transport - Training	825,000.00	940,000.00	1,000,000.00	1,000,000.00	60,000.00+	6.00%+	3,000,000.00	3,074,500.00	3,151,300.00
18011001/22020102 Local Travel and Transport - Others	2,018,000.00	333,000.00	1,000,000.00	1,000,000.00	667,000.00+	66.70%+	2,000,000.00	2,050,400.00	2,102,000.00
18011001/22020103 International Travel and Transport - Training	2,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
18011001/22020104 International Travel and Transport - Others	2,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
18011001/22020201 Electricity Charges	513,000.00	225,000.00	500,600.00	500,600.00	275,600.00+	55.05%+	500,600.00	512,600.00	525,800.00
18011001/22020301 Office Stationeries/Computer Consumables	1,700,000.00	2,000,000.00	2,000,000.00	2,000,000.00			1,500,000.00	1,537,800.00	1,576,200.00
18011001/22020401 Maintenance of Motor Vehicle/Transport Equipment	300,000.00	500,000.00	500,600.00	500,600.00	600.00+	0.12%+	1,000,000.00	1,025,200.00	1,050,400.00
18011001/22020402 Maintenance of Office Furniture	70,000.00	608,000.00	399,800.00	399,800.00	208,200.00-	52.08%-	1,000,000.00	1,025,200.00	1,050,400.00
18011001/22020403 Maintenance of Office Building Residential Qtrs	1,000,000.00	90,000.00	500,600.00	2,000,600.00	1,910,600.00+	95.50%+	2,000,000.00	2,050,400.00	2,102,000.00
18011001/22020405 Maintenance of Plants & Generators	1,000,000.00	500,000.00	500,600.00	500,600.00	600.00+	0.12%+	1,800,000.00	1,845,100.00	1,890,800.00
18011001/22020406 Other Maintenance Services	910,000.00	500,000.00	500,600.00	2,000,600.00	1,500,600.00+	75.01%+	1,000,000.00	1,025,200.00	1,050,400.00
18011001/22020501 Local Training	590,000.00	2,360,000.00	500,600.00	500,600.00	1,859,400.00-	371.43%-	1,000,000.00	1,025,200.00	1,050,400.00
18011001/22020801 Motor Vehicle Fuel Cost	774,000.00	1,313,000.00	500,600.00	2,000,600.00	687,600.00+	34.37%+	1,000,000.00	1,025,200.00	1,050,400.00
18011001/22020803 Plant/Generator Fuel Cost	1,800,000.00	2,700,000.00	1,000,000.00	2,500,000.00	200,000.00-	8.00%-	3,000,000.00	3,074,500.00	3,151,300.00
18011001/22021001 Refreshment & Meals	1,000,000.00	500,000.00	500,600.00	500,600.00	600.00+	0.12%+	1,000,000.00	1,025,200.00	1,050,400.00
18011001/22021002 Honourarium & Sitting Allowance	5,000,000.00	1,500,000.00	1,500,600.00	1,500,600.00	600.00+	0.04%+	2,000,000.00	2,050,400.00	2,102,000.00
18011001/22021003 Publicity and Advertisements		109,000.00	300,100.00	300,100.00	191,100.00+	63.68%+	500,000.00	512,600.00	525,800.00
18011001/22021004 Medical Expenses	1,000,000.00	500,000.00	500,600.00	500,600.00	600.00+	0.12%+	1,000,000.00	1,025,200.00	1,050,400.00
18011001/22021006 Postage and Courier Services			150,100.00	150,100.00	150,100.00+	100.00%+	500,500.00	512,600.00	525,800.00
18011001/22021007 Welfare Packages	3,110,000.00	3,000,000.00	1,000,000.00	2,999,800.00	200.00-	0.01%-	1,000,000.00	1,025,200.00	1,050,400.00
18011001/22021014 Annual Budget Expenses and Administration		249,000.00	249,700.00	249,700.00	700.00+	0.28%+	250,000.00	255,700.00	261,700.00
18011001/22021016 Servicom		150,000.00	150,100.00	150,100.00	100.00+	0.07%+	250,000.00	255,700.00	261,700.00
Sub-Total: Overhead	25,610,000.00	18,077,000.00	15,255,800.00	23,255,600.00	5,178,600.00+	22.27%+	27,301,100.00	27,984,300.00	28,681,600.00
Total Recurrent Expenditure	149,396,506.61	147,006,353.88	132,458,900.00	163,458,700.00	16,452,346.12+	10.07%+	170,257,421.00	174,513,900.00	178,875,100.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
26001001 - Ministry of Justice									
26001001/21010101 Basic Salary	466,781,279.60	877,607,752.64	285,401,000.00	285,401,000.00	592,206,752.64-	207.50%-	262,593,588.00	269,158,500.00	275,887,200.00
26001001/21010102 Overtime Payments	3,380,315.00	4,016,000.00	4,284,500.00	4,284,500.00	268,500.00+	6.27%+	4,284,500.00	4,391,400.00	4,500,700.00
26001001/21010103 Consolidated Revenue Fund Charges - Salaries	146,212,414.50	15,598.37			15,598.37-				
26001001/21020101 Housing/Rent Allowance	56,171,268.50	69,864,442.62	96,326,500.00	96,326,500.00	26,462,057.38+	27.47%+	94,280,160.00	96,637,400.00	99,052,800.00
26001001/21020102 Transport Allowance	11,092,412.80	13,421,452.87	15,078,000.00	15,078,000.00	1,656,547.13+	10.99%+	15,683,574.00	16,075,600.00	16,477,700.00
26001001/21020103 Meal Subsidy	4,842,741.00	5,865,700.00	7,170,400.00	7,170,400.00	1,304,700.00+	18.20%+	7,299,564.00	7,482,500.00	7,669,800.00
26001001/21020104 Utility Allowance	2,875,334.00	3,471,641.75	4,524,600.00	4,524,600.00	1,052,958.25+	23.27%+	4,464,384.00	4,576,200.00	4,690,300.00
26001001/21020105 Entertainment Allowance	1,164,433.50	1,384,269.25	1,464,600.00	1,464,600.00	80,330.75+	5.48%+	1,444,044.00	1,480,200.00	1,517,400.00
26001001/21020106 Leave Allowance		48,458,716.00	25,840,300.00	25,840,300.00	22,618,416.00-	87.53%-	26,260,558.00	26,917,200.00	27,590,600.00
26001001/21020107 Domestic Staff Allowance	17,580,005.25	19,239,895.62	27,917,200.00	27,917,200.00	8,677,304.38+	31.08%+	23,942,616.00	24,541,400.00	25,154,900.00
26001001/21020109 Call Duties Allowance	5,000.00	60,000.00			60,000.00-				
26001001/21020111 Hazard Allowance			467,852,300.00	467,852,300.00	467,852,300.00+	100.00%+	559,949,313.00	573,948,300.00	588,296,500.00
Sub Total: Personnel Cost	710,105,204.15	1,043,405,469.12	935,859,400.00	935,859,400.00	107,546,069.12-	11.49%-	1,000,202,301.00	1,025,208,700.00	1,050,837,900.00
26001001/22020101 Local Travel and Transport - Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	29,800,000.00	30,545,000.00	31,308,500.00
26001001/22020102 Local Travel and Transport - Others			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	62,400,000.00	63,960,400.00	65,559,400.00
26001001/22020103 International Transport and Travels - Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	19,465,700.00	19,952,000.00	20,451,400.00
26001001/22020201 Electricity Charges			500,600.00	500,600.00	500,600.00+	100.00%+	600,000.00	614,700.00	630,300.00
26001001/22020205 Water Rate			99,700.00	99,700.00	99,700.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
26001001/22020301 Office Stationeries/Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	2,150,000.00	2,204,100.00	2,259,300.00
26001001/22020305 Printing of Non Security Documents	200,000.00		500,600.00	500,600.00	500,600.00+	100.00%+	3,300,000.00	3,382,900.00	3,467,000.00
26001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
26001001/22020402 Maintenance of Office Furniture			99,700.00	99,700.00	99,700.00+	100.00%+	1,676,000.00	1,717,900.00	1,761,100.00
26001001/22020403 Maintenance of Office Building Residential Qtrs			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	26,000,000.00	26,649,500.00	27,315,800.00
26001001/22020404 Maintenance of Office/IT Equipments			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
26001001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
26001001/22020406 Other Maintenance Services			500,600.00	500,600.00	500,600.00+	100.00%+	500,900.00	513,800.00	527,000.00
26001001/22020703 Legal Services	101,000,000.00	193,000,000.00	110,000,000.00	210,000,000.00	17,000,000.00+	8.10%+	500,000,000.00	512,500,600.00	525,313,300.00
26001001/22020801 Motor Vehicle Fuel Cost			200,400.00	200,400.00	200,400.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26001001/22020803 Plant/Generator Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26001001/22021004 Medical Expenses			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
26001001/22021006 Postages & courier Services			200,400.00	200,400.00	200,400.00+	100.00%+	300,000.00	307,300.00	314,500.00
26001001/22021007 Welfare Packages	6,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
26001001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
26001001/22021014 Annual Budget Expenses and Administration			500,600.00	500,600.00	500,600.00+	100.00%+	250,000.00	255,700.00	261,700.00
26001001/22021016 Servicem			200,400.00	200,400.00	200,400.00+	100.00%+	1,300,000.00	1,332,500.00	1,366,100.00
Sub-Total: Overhead	107,200,000.00	193,000,000.00	131,004,700.00	231,004,700.00	38,004,700.00+	16.45%+	670,743,200.00	687,512,700.00	704,702,200.00
Total Recurrent Expenditure	817,305,204.15	1,236,405,469.12	1,066,864,100.00	1,166,864,100.00	69,541,369.12-	5.96%-	1,670,945,501.00	1,712,721,400.00	1,755,540,100.00
26002001 - Abia State Law Review & Reform Commission									
26002001/21010101 Basic Salary	16,544,505.51	3,641,520.00	10,952,000.00	10,952,000.00	7,310,480.00+	66.75%+	8,558,748.00	8,773,100.00	8,992,800.00
26002001/21010102 Overtime Payments	408,564.00	632,000.00	540,200.00	540,200.00	91,800.00-	16.99%-	816,000.00	836,700.00	857,200.00
26002001/21010103 Consolidated Revenue Fund Charges - Salaries			19,684,200.00	19,684,200.00	19,684,200.00+	100.00%+	24,483,874.00	25,096,000.00	25,723,800.00
26002001/21020101 Housing/Rent Allowance	799,548.00	874,616.00	1,491,000.00	1,491,000.00	616,384.00+	41.34%+	2,015,519.00	2,066,000.00	2,117,600.00
26002001/21020102 Transport Allowance	322,266.00	327,600.00	489,800.00	489,800.00	162,200.00+	33.12%+	698,400.00	715,500.00	733,500.00
26002001/21020103 Meal Subsidy	136,528.00	105,400.00	208,900.00	208,900.00	103,500.00+	49.55%+	296,400.00	303,700.00	310,900.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
26002001/21020104 Utility Allowance	70,514.00	72,000.00	109,200.00	109,200.00	37,200.00+	34.07%+	153,600.00	157,300.00	160,900.00
26002001/21020106 Leave Allowance		400,444.50	620,600.00	620,600.00	220,155.50+	35.47%+	855,566.00	877,500.00	899,100.00
Sub Total: Personnel Cost	18,281,925.51	6,053,580.50	34,095,900.00	34,095,900.00	28,042,319.50+	82.25%+	37,878,107.00	38,825,800.00	39,795,800.00
26002001/22020101 Local Travel and Transport - Training		200,000.00	500,600.00	500,600.00	300,600.00+	60.05%+	513,121.00	525,800.00	539,000.00
26002001/22020102 Local Travel and Transport - Others		320,000.00	600,200.00	600,200.00	280,200.00+	46.68%+	615,205.00	630,300.00	645,900.00
26002001/22020301 Office Stationeries/Computer Consumables		300,000.00	300,100.00	300,100.00	100.00+	0.03%+	307,603.00	315,700.00	324,100.00
26002001/22020305 Printing and Non Security Documents			99,600.00	99,600.00	99,600.00+	100.00%+	102,096.00	104,500.00	106,900.00
26002001/22020401 Maintenance of Motor Vehicle/Transport Equipment			200,500.00	200,500.00	200,500.00+	100.00%+	205,518.00	210,100.00	214,900.00
26002001/22020402 Maintenance of Office Furniture			99,600.00	99,600.00	99,600.00+	100.00%+	102,096.00	104,500.00	106,900.00
26002001/22020404 Maintenance of Office/IT Equipments		200,000.00	99,600.00	99,600.00	100,400.00-	100.80%-	102,096.00	104,500.00	106,900.00
26002001/22020405 Maintenance of Plants & Generators			200,500.00	200,500.00	200,500.00+	100.00%+	205,318.00	210,100.00	214,900.00
26002001/22020501 Local Training			249,700.00	249,700.00	249,700.00+	100.00%+	255,943.00	262,900.00	269,000.00
26002001/22020801 Motor Vehicle Fuel Cost			200,500.00	200,500.00	200,500.00+	100.00%+	200,400.00	205,300.00	210,100.00
26002001/22020803 Plant/Generator Fuel Cost	200,000.00	100,000.00	200,500.00	200,500.00	100,500.00+	50.12%+	200,400.00	205,300.00	210,100.00
26002001/22021002 Honorarium & Sitting Allowance			350,500.00	350,500.00	350,500.00+	100.00%+	350,500.00	359,000.00	367,500.00
26002001/22021004 Medical Expenses			200,500.00	200,500.00	200,500.00+	100.00%+	200,400.00	205,300.00	210,100.00
26002001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
26002001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead	200,000.00	1,120,000.00	3,702,200.00	3,702,200.00	2,582,200.00+	69.75%+	3,760,796.00	3,852,700.00	3,945,300.00
Total Recurrent Expenditure	18,481,925.51	7,173,580.50	37,798,100.00	37,798,100.00	30,624,519.50+	81.02%+	41,638,903.00	42,678,500.00	43,741,100.00
26051001 - Judiciary High Court									
26051001/21010101 Basic Salary	1,590,461,584.94	1,499,759,803.96	683,331,399.00	683,331,399.00	816,428,404.96-	119.48%-	610,529,652.00	625,792,400.00	641,437,100.00
26051001/21010102 Overtime Payments	110,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
26051001/21010103 Consolidated Revenue Fund Charges - Salaries	71,801,967.00	102,748,788.88	606,783,900.00	566,783,900.00	464,035,111.12+	81.87%+	656,783,633.00	673,202,900.00	690,032,500.00
26051001/21020101 Housing/Rent Allowance	7,991,191.00		100,397,400.00	100,397,400.00	100,397,400.00+	100.00%+	100,397,904.00	102,907,600.00	105,480,200.00
26051001/21020102 Transport Allowance	7,825,834.00		99,168,100.00	99,168,100.00	99,168,100.00+	100.00%+	99,167,952.00	101,647,100.00	104,188,500.00
26051001/21020103 Meal Subsidy	4,730,357.00		79,136,900.00	79,136,900.00	79,136,900.00+	100.00%+	79,137,406.00	81,115,300.00	83,142,900.00
26051001/21020104 Utility Allowance	7,823,314.00		99,542,600.00	99,542,600.00	99,542,600.00+	100.00%+	99,542,313.00	102,031,200.00	104,582,200.00
26051001/21020105 Entertainment Allowance	726,946.00		9,195,600.00	9,195,600.00	9,195,600.00+	100.00%+	9,195,213.00	9,425,000.00	9,660,300.00
26051001/21020106 Leave Allowance	1,560,084.00		63,033,194.00	63,033,194.00	63,033,194.00+	100.00%+	22,328,196.00	22,886,000.00	23,458,600.00
26051001/21020107 Domestic Staff Allowance	2,736,498.00		33,572,600.00	33,572,600.00	33,572,600.00+	100.00%+	33,572,146.00	34,411,700.00	35,272,400.00
26051001/21020111 Hazard Allowance			22,328,196.00	22,328,196.00	22,328,196.00+	100.00%+	22,328,196.00	22,886,000.00	23,458,600.00
26051001/21020114 Duty allowance			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00	12,300,100.00	12,607,400.00
26051001/21020118 Accessors of Family/Juvenils Courts Allowances			4,320,000.00	4,320,000.00	4,320,000.00+	100.00%+	4,320,000.00	4,428,500.00	4,539,000.00
26051001/21020124 Magistrate Allowance			214,653,780.00	214,653,780.00	214,653,780.00+	100.00%+	214,653,780.00	220,020,400.00	225,521,000.00
26051001/21020126 Journal Allowance			492,000.00	492,000.00	492,000.00+	100.00%+	492,000.00	504,200.00	517,400.00
26051001/21020128 Furniture Allowance			99,167,963.00	99,167,963.00	99,167,963.00+	100.00%+	99,167,962.00	101,647,100.00	104,188,500.00
26051001/21020130 Medical Allowance			79,136,900.00	79,136,900.00	79,136,900.00+	100.00%+	79,137,406.00	81,115,300.00	83,142,900.00
26051001/21020135 Uniform Allowance			39,039,700.00	39,039,700.00	39,039,700.00+	100.00%+	22,328,184.00	22,886,000.00	23,458,600.00
26051001/21020140 Tools/Torch Outfit Allowance			6,251,568.00	6,251,568.00	6,251,568.00+	100.00%+	6,251,568.00	6,408,100.00	6,567,800.00
26051001/21020146 Presiding Officers/Members of Same Court Allowance			24,480,000.00	24,480,000.00	24,480,000.00+	100.00%+	24,480,000.00	25,092,400.00	25,720,200.00
Sub Total: Personnel Cost	1,695,767,775.94	1,602,508,592.84	2,291,031,800.00	2,251,031,800.00	648,523,207.16+	28.81%+	2,210,813,511.00	2,266,081,900.00	2,322,734,900.00
26051001/22020101 Local Travel and Transport - Training	14,140,000.00	13,800,000.00	15,000,000.00	15,000,000.00	1,200,000.00+	8.00%+	15,000,000.00	15,374,600.00	15,758,800.00
26051001/22020102 Local Travel and Transport - Others	9,043,932.00	9,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00+	10.00%+	10,000,000.00	10,249,700.00	10,505,400.00
26051001/22020103 International Transport and Travels - Training	17,136,915.00	10,994,581.00	20,000,000.00	20,000,000.00	9,005,419.00+	45.03%+	30,000,000.00	30,750,300.00	31,518,600.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
26051001/22020201 Electricity Charges	5,000,000.00	3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	40.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/22020203 Internet Access Charges							1,000,000.00	1,025,200.00	1,050,400.00
26051001/22020301 Office Stationeries/Computer Consumables	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00			10,000,000.00	10,249,700.00	10,505,400.00
26051001/22020305 Printing and Non Security Documents			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
26051001/22020309 Uniforms & Other Clothing			99,700.00	99,700.00	99,700.00+	100.00%+	100,000.00	102,100.00	104,500.00
26051001/22020401 Maintenance of Motor Vehicle/Transport Equipment	4,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/22020402 Maintenance of Office Furniture			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/22020403 Maintenance of Office Building Residential Qtrs			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/22020405 Maintenance of Plants & Generators	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/22020501 Local Training		3,000,000.00	4,000,000.00	4,000,000.00	1,000,000.00+	25.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/22020601 Security Services		60,000,000.00	60,000,000.00	60,000,000.00			60,000,000.00	61,500,600.00	63,038,400.00
26051001/22020604 Security Vote (Including Operations)	49,000,000.00	7,000,000.00	2,000,000.00	12,000,000.00	5,000,000.00+	41.67%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/22020801 Motor Vehicle Fuel Cost		5,000,000.00	5,000,000.00	5,000,000.00			10,000,000.00	10,249,700.00	10,505,400.00
26051001/22020802 Other Transport Equipment Fuel Cost	5,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
26051001/22020803 Plant/Generator Fuel Cost	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00			15,000,000.00	15,374,600.00	15,758,800.00
26051001/22021001 Refreshment & Meals		4,000,000.00	4,000,000.00	4,000,000.00			5,000,000.00	5,124,900.00	5,253,300.00
26051001/22021003 Publicity and Advertisements			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
26051001/22021004 Medical Expenses		4,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00+	20.00%+	10,000,000.00	10,249,700.00	10,505,400.00
26051001/22021006 Postages & courier Services			500,600.00	500,600.00	500,600.00+	100.00%+	500,500.00	512,600.00	525,800.00
26051001/22021007 Welfare Packages		5,000,000.00	5,000,000.00	5,000,000.00			5,000,000.00	5,124,900.00	5,253,300.00
26051001/22021009 Sporting Activities		1,000,000.00	1,000,000.00	1,000,000.00			1,000,000.00	1,025,200.00	1,050,400.00
26051001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
26051001/22021021 Special Day Celebration	26,000,000.00	10,000,000.00	20,000,000.00	10,000,000.00			30,000,000.00	30,750,300.00	31,518,600.00
26051001/22021026 Election petition Tribunal Expenses		15,000,000.00	40,000,000.00	40,000,000.00	25,000,000.00+	62.50%+			
Sub-Total: Overhead	149,320,847.00	170,794,581.00	240,850,000.00	240,850,000.00	70,055,419.00+	29.09%+	240,850,500.00	246,869,700.00	253,039,700.00
Total Recurrent Expenditure	1,845,088,622.94	1,773,303,173.84	2,531,881,800.00	2,491,881,800.00	718,578,626.16+	28.84%+	2,451,664,011.00	2,512,951,600.00	2,575,774,600.00
26052001 - Judiciary Customary Court of Appeal									
26052001/21010101 Basic Salary	1,552,260,810.76	2,332,138,467.29	691,140,500.00	701,140,500.00	1,630,997,967.29-	232.62%-	486,390,594.00	498,549,900.00	511,013,300.00
26052001/21010102 Overtime Payments	5,000.00	5,000.00	2,958,000.00	2,958,000.00	2,953,000.00+	99.83%+	2,482,308.00	2,543,900.00	2,607,500.00
26052001/21010103 Consolidated Revenue Fund Charges - Salaries	19,336,724.00	3,900,000.00	300,000,000.00	290,000,000.00	286,100,000.00+	98.66%+	143,790,003.00	147,384,200.00	151,068,500.00
26052001/21020101 Housing/Rent Allowance	9,556,743.00	9,107,179.00	100,000,000.00	100,000,000.00	90,892,821.00+	90.89%+	100,000,000.00	102,500,600.00	105,063,600.00
26052001/21020102 Transport Allowance	9,516,755.00	9,065,262.00	148,178,900.00	148,178,900.00	139,113,638.00+	93.88%+	148,178,900.00	151,883,500.00	155,680,600.00
26052001/21020103 Meal Subsidy	15,562,059.00	5,781,590.00	88,906,400.00	88,906,400.00	83,124,810.00+	93.50%+	88,906,400.00	91,129,600.00	93,408,100.00
26052001/21020104 Utility Allowance	9,514,250.00	9,062,757.00	152,401,000.00	152,401,000.00	143,338,243.00+	94.05%+	152,401,000.00	156,211,300.00	160,116,500.00
26052001/21020105 Entertainment Allowance	571,236.00	509,186.00	12,573,800.00	12,573,800.00	12,064,614.00+	95.95%+	12,573,800.00	12,888,300.00	13,210,100.00
26052001/21020106 Leave Allowance	1,902,047.00	1,811,711.00	60,679,500.00	60,679,500.00	58,867,789.00+	97.01%+	60,679,500.00	62,196,800.00	63,751,400.00
26052001/21020107 Domestic Staff Allowance	2,152,235.00	1,922,649.00	39,710,700.00	39,710,700.00	37,788,051.00+	95.16%+	39,710,700.00	40,703,500.00	41,721,500.00
26052001/22020111 Hazard Allowance	1,922,781.75	1,829,321.75	36,050,400.00	36,050,400.00	34,221,078.25+	94.93%+	36,050,400.00	36,952,000.00	37,876,300.00
26052001/22020114 Duty Allowance			217,319,300.00	217,319,300.00	217,319,300.00+	100.00%+	181,777,068.00	186,321,700.00	190,979,600.00
Sub Total: Personnel Cost	1,622,300,641.51	2,375,133,123.04	1,849,918,500.00	1,849,918,500.00	525,214,623.04-	28.39%-	1,452,940,673.00	1,489,265,300.00	1,526,497,000.00
26052001/22020101 Local Travel and Transport - Training	5,000,000.00	3,132,000.00	10,000,000.00	10,000,000.00	6,868,000.00+	68.68%+	20,000,000.00	20,500,600.00	21,013,200.00
26052001/22020102 Local Travel and Transport - Others	600,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
26052001/22020103 International Travel and Transport - Training		13,184,690.00	15,000,000.00	15,000,000.00	1,815,310.00+	12.10%+	25,000,000.00	25,625,400.00	26,266,400.00
26052001/22020205 Water Rate			500,600.00	500,600.00	500,600.00+	100.00%+	600,000.00	614,700.00	630,300.00
26052001/22020301 Office Stationeries/Computer Consumables	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
26052001/22020309 Uniforms & Other Clothing			300,100.00	300,100.00	300,100.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
26052001/22020401 Maintenance of Motor Vehicle/Transport Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,500,000.00	3,587,100.00	3,677,100.00
26052001/22020402 Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
26052001/22020403 Maintenance of Office Building Residential Qtrs			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
26052001/22020404 Maintenance of Office/IT Equipments			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,500,000.00	3,587,100.00	3,677,100.00
26052001/22020405 Maintenance of Plants & Generators			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
26052001/22020406 Other Maintenance Services			500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
26052001/22020501 Local Training		5,000,000.00	5,000,000.00	5,000,000.00			7,000,000.00	7,175,200.00	7,354,100.00
26052001/22020601 Security Services	3,000,000.00	8,000,000.00	12,000,000.00	12,000,000.00	4,000,000.00+	33.33%+	12,000,000.00	12,300,100.00	12,607,400.00
26052001/22020604 Security Vote (Including Operations)	5,000,000.00								
26052001/22020801 Motor Vehicle Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26052001/22020803 Plant/Generator Fuel Cost		5,000,000.00	7,000,000.00	7,000,000.00	2,000,000.00+	28.57%+	10,000,000.00	10,249,700.00	10,505,400.00
26052001/22020901 Bank Charges (Other Than Interest)			300,100.00	300,100.00	300,100.00+	100.00%+	350,500.00	359,000.00	367,500.00
26052001/22020902 Insurance Premium			500,600.00	500,600.00	500,600.00+	100.00%+	600,000.00	614,700.00	630,300.00
26052001/22021001 Refreshment & Meals			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
26052001/22021003 Publicity and Advertisements			500,600.00	500,600.00	500,600.00+	100.00%+	600,000.00	614,700.00	630,300.00
26052001/22021004 Medical Expenses	2,063,341.12		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
26052001/22021006 Postages & courier Services			200,500.00	200,500.00	200,500.00+	100.00%+	500,000.00	512,600.00	525,800.00
26052001/22021007 Welfare Packages		1,000,000.00	4,000,000.00	4,000,000.00	3,000,000.00+	75.00%+	3,500,000.00	3,587,100.00	3,677,100.00
26052001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,500.00	308,500.00	315,700.00
26052001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
26052001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	500,000.00	512,600.00	525,800.00
26052001/22021019 Medical Expenses - International		9,493,730.00	10,000,000.00	10,000,000.00	506,270.00+	5.06%+			
Sub-Total: Overhead	20,663,341.12	44,810,420.00	93,003,600.00	93,003,600.00	48,193,180.00+	51.82%+	135,201,000.00	138,580,200.00	142,043,500.00
Total Recurrent Expenditure	1,642,963,982.63	2,419,943,543.04	1,942,922,100.00	1,942,922,100.00	477,021,443.04-	24.55%-	1,588,141,673.00	1,627,845,500.00	1,668,540,500.00
26051002 - Abia State Judiciary Multi-Door Court House									
26051002/22020101 Local Travel and Transport - Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
26051002/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
26051002/22020103 International Transport and Travels - Training			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051002/22020201 Electricity Charges			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
26051002/22020203 Internet Access Charges			500,600.00	500,600.00	500,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
26051002/22020301 Office Stationeries/Computer Consumables			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
26051002/22020305 Printing and Non Security Documents			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+			
26051002/22020401 Maintenance of Motor Vehicle/Transport Equipment			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
26051002/22020402 Maintenance of Office Furniture			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
26051002/22020403 Maintenance of Office Building Residential Qtrs			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
26051002/22020404 Maintenance of Office/IT Equipments			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
26051002/22020405 Maintenance of Plants & Generators			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
26051002/22020406 Other Maintenance Services			500,600.00	500,600.00	500,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
26051002/22020501 Local Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
26051002/22020801 Motor Vehicle Fuel Cost			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
26051002/22020802 Other Transport Equipment Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
26051002/22020803 Plant/Generator Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
26051002/22021001 Refreshment & Meals			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
26051002/22021003 Publicity and Advertisements			500,600.00	500,600.00	500,600.00+	100.00%+	500,000.00	512,600.00	525,800.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
26051002/22021004 Medical Expenses			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
26051002/22021006 Postages & Courier Services			350,500.00	350,500.00	350,500.00+	100.00%+	353,800.00	362,500.00	372,100.00
26051002/22021007 Welfare Packages			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
26051002/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
26051002/22021021 Special Day Celebration			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
Sub-Total: Overhead			36,603,800.00	36,603,800.00	36,603,800.00+	100.00%+	36,603,800.00	37,522,100.00	38,464,100.00
Total Recurrent Expenditure			36,603,800.00	36,603,800.00	36,603,800.00+	100.00%+	36,603,800.00	37,522,100.00	38,464,100.00
13001001 - Ministry of Youth & Sports Development									
13001001/21010101 Basic Salary	57,796,585.48	65,821,825.58	6,631,500.00	86,631,500.00	20,809,674.42+	24.02%+	129,073,636.00	132,300,100.00	135,607,400.00
13001001/21010102 Overtime Payments	2,973,053.00	2,906,812.12			2,906,812.12-		9,663,448.00	9,905,200.00	10,152,500.00
13001001/21010103 Consolidated Revenue Fund Charges - Salaries	18,861.00	15,598.37			15,598.37-		3,766,053.00	3,860,700.00	3,956,800.00
13001001/21020101 Housing/Rent Allowance	15,411,717.00	22,885,883.87	2,007,300.00	2,007,300.00	20,878,583.87-	1,040.13%-	36,466,296.00	37,378,100.00	38,312,100.00
13001001/21020102 Transport Allowance	3,852,852.80	5,280,743.87	2,429,800.00	2,429,800.00	2,850,943.87-	117.33%-	9,506,736.00	9,744,300.00	9,988,000.00
13001001/21020103 Meal Subsidy	1,600,110.00	1,868,967.50	196,900.00	196,900.00	1,672,067.50-	849.20%-	4,280,400.00	4,387,700.00	4,497,000.00
13001001/21020104 Utility Allowance	986,128.00	1,833,723.25	1,141,700.00	1,141,700.00	692,023.25-	60.61%-	2,804,784.00	2,875,100.00	2,947,100.00
13001001/21020105 Entertainment Allowance	120,350.50	458,871.50	46,800.00	46,800.00	412,071.50-	880.49%-	546,774.00	560,600.00	575,000.00
13001001/21020106 Leave Allowance		4,302,156.00	7,848,800.00	7,848,800.00	3,546,644.00+	45.19%+	12,851,384.00	13,172,900.00	13,501,900.00
13001001/21020107 Domestic Staff Allowance	2,306,459.25	2,179,386.04	405,700.00	405,700.00	1,773,686.04-	437.19%-	4,333,803.00	4,441,800.00	4,553,400.00
13001001/21020108 Shift Duty		1,921,654.00			1,921,654.00-				
13001001/21020109 Duty Allowance			15,600.00	15,600.00	15,600.00+	100.00%+			
Sub Total: Personnel Cost	85,066,117.03	109,475,622.10	20,724,100.00	100,724,100.00	8,751,522.10-	8.69%-	213,293,314.00	218,626,500.00	224,091,200.00
13001001/22020101 Local Transport & Travel-Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,030,000.00	1,055,300.00	1,081,700.00
13001001/22020102 Local Transport & Travel-Others		400,000.00	2,500,600.00	2,500,600.00	2,100,600.00+	84.00%+	1,030,000.00	1,055,300.00	1,081,700.00
13001001/22020104 International & Transport & Travel - Others							2,200,000.00	2,254,500.00	2,310,900.00
13001001/22020205 Water Rate			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
13001001/22020301 Office Stationeries/Computer Consumables			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
13001001/22020309 Uniforms & Other Clothing			99,700.00	99,700.00	99,700.00+	100.00%+	153,700.00	157,300.00	160,900.00
13001001/22020401 Maintenance of Motor Vehicle/Transport Equipment	10,305,000.00		99,700.00	99,700.00	99,700.00+	100.00%+	400,000.00	410,500.00	421,300.00
13001001/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	210,000.00	214,900.00	219,800.00
13001001/22020403 Maintenance of Office Building Residential Qtrs			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	700,000.00	717,900.00	735,900.00
13001001/22020404 Maintenance of Office/IT Equipments							500,000.00	512,600.00	525,800.00
13001001/22020405 Maintenance of Plants & Generators			600,300.00	600,300.00	600,300.00+	100.00%+	320,000.00	327,800.00	336,200.00
13001001/22020406 Other Maintenance Services			500,600.00	500,600.00	500,600.00+	100.00%+	260,000.00	266,500.00	273,700.00
13001001/22020501 Local Training			600,200.00	600,200.00	600,200.00+	100.00%+	307,000.00	314,500.00	322,900.00
13001001/22020605 Cleaning and Fumigation			300,100.00	300,100.00	300,100.00+	100.00%+			
13001001/22020801 Motor Vehicle Fuel Cost			600,200.00	600,200.00	600,200.00+	100.00%+	600,000.00	614,700.00	630,300.00
13001001/22020803 Plants and Generator Fuel Cost			699,900.00	699,900.00	699,900.00+	100.00%+	550,000.00	564,200.00	578,600.00
13001001/22021003 Publicity and Advertisements			99,700.00	99,700.00	99,700.00+	100.00%+	1,922,541.00	1,971,100.00	2,020,300.00
13001001/22021004 Medical Expenses		164,170.00	1,200,400.00	1,200,400.00	1,036,230.00+	86.32%+	350,000.00	358,900.00	367,400.00
13001001/22021006 Postages & courier Services			600,200.00	600,200.00	600,200.00+	100.00%+			
13001001/22021007 Welfare Packages	2,695,000.00	2,000,000.00	6,000,000.00	6,000,000.00	4,000,000.00+	66.67%+	410,000.00	420,200.00	431,000.00
13001001/22021009 Sporting Activities							14,000,000.00	14,350,500.00	14,709,400.00
13001001/22021014 Annual Budget Expenses and Administratives	200,000.00	300,100.00	300,100.00	300,100.00			250,000.00	255,700.00	261,700.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
13001001/22021016 Servicom			200,400.00	200,400.00	200,400.00+	100.00%+	153,700.00	157,300.00	160,900.00
13001001/22021021 Special Day Celebration			12,300,100.00	12,300,100.00	12,300,100.00+	100.00%+			
Sub-Total: Overhead	13,200,000.00	2,864,270.00	32,703,400.00	32,703,400.00	29,839,130.00+	91.24%+	25,846,941.00	26,492,300.00	27,156,200.00
Total Recurrent Expenditure	98,266,117.03	112,339,892.10	53,427,500.00	133,427,500.00	21,087,607.90+	15.80%+	239,140,255.00	245,118,800.00	251,247,400.00
14001001 - Ministry of Women Affairs & Poverty Alleviation									
14001001/21010101 Basic Salary	71,569,802.94	126,635,171.28	107,356,600.00	107,356,600.00	19,278,571.28-	17.96%-	320,212,278.00	328,217,300.00	336,422,600.00
14001001/21010102 Overtime Payments	3,817,875.00	2,066,153.97	68,248,500.00	38,248,500.00	36,182,346.03+	94.60%+	27,180,914.00	27,860,700.00	28,557,000.00
14001001/21010103 Consolidated Revenue Fund Charges - Salaries	35,777.69								
14001001/21020101 Housing/Rent Allowance	20,079,328.87	27,793,542.00	33,013,200.00	33,013,200.00	5,219,658.00+	15.81%+	109,926,984.00	112,674,700.00	115,491,100.00
14001001/21020102 Transport Allowance	5,168,802.67	6,924,492.00	7,348,100.00	7,348,100.00	423,608.00+	5.76%+	20,701,476.00	21,218,500.00	21,749,100.00
14001001/21020103 Meal Subsidy	2,149,507.00	2,989,800.00	3,396,100.00	3,396,100.00	406,300.00+	11.96%+	9,181,200.00	9,410,600.00	9,645,900.00
14001001/21020104 Utility Allowance	1,311,253.75	1,723,040.00	6,027,600.00	6,027,600.00	4,304,560.00+	71.41%+	5,909,184.00	6,056,500.00	6,207,800.00
14001001/21020105 Entertainment Allowance	237,685.75	219,470.00	298,900.00	298,900.00	79,430.00+	26.57%+	1,266,780.00	1,298,900.00	1,331,300.00
14001001/21020106 Leave Allowance		6,304,998.00	13,429,800.00	13,429,800.00	7,124,802.00+	53.05%+	32,646,614.00	33,462,200.00	34,298,900.00
14001001/21020107 Domestic Staff Allowance	4,246,345.87	4,625,496.75			4,625,496.75-		21,822,756.00	22,368,500.00	22,927,900.00
14001001/21020114 Duty Allowance			183,700.00	183,700.00	183,700.00+	100.00%+			
Sub Total: Personnel Cost	108,616,379.54	179,282,164.00	239,302,500.00	209,302,500.00	30,020,336.00+	14.34%+	548,848,186.00	562,567,900.00	576,631,600.00
14001001/22020101 Local Traveling and Transport -Training	1,780,000.00	1,325,000.00	3,000,000.00	3,000,000.00	1,675,000.00+	55.83%+	6,000,000.00	6,150,100.00	6,303,800.00
14001001/22020102 Local Travel and Transport - Others		225,000.00	1,000,000.00	1,000,000.00	775,000.00+	77.50%+	5,000,000.00	5,124,900.00	5,253,300.00
14001001/22020103 International Transport and Travels - Training							20,000,000.00	20,500,600.00	21,013,200.00
14001001/22020202 Telephone Charge			200,400.00	200,400.00	200,400.00+	100.00%+	500,000.00	512,600.00	525,800.00
14001001/22020205 Water Rate							99,600.00	102,000.00	104,400.00
14001001/22020301 Office Stationeries/Computer Consumables	200,000.00	200,000.00	1,000,000.00	1,000,000.00	800,000.00+	80.00%+	1,500,000.00	1,537,800.00	1,576,200.00
14001001/22020304 Magazines & Periodicals			50,400.00	50,400.00	50,400.00+	100.00%+	100,000.00	102,100.00	104,500.00
14001001/22020305 Printing and Non Security Documents			200,400.00	200,400.00	200,400.00+	100.00%+	204,000.00	208,900.00	213,700.00
14001001/22020309 Uniforms & Other Clothing			50,400.00	50,400.00	50,400.00+	100.00%+	500,000.00	512,600.00	525,800.00
14001001/22020310 Teaching aids/Instruction Materials			50,400.00	50,400.00	50,400.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
14001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
14001001/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	600,000.00	614,700.00	630,300.00
14001001/22020403 Maintenance of Office Building Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
14001001/22020404 Maintenance of Office/IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
14001001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	1,700,000.00	1,743,000.00	1,786,200.00
14001001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
14001001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
14001001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
14001001/22021001 Refreshment & Meals			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00	512,600.00	525,800.00
14001001/22021003 Publicity and Advertisements			200,400.00	200,400.00	200,400.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
14001001/22021004 Medical Expenses			500,600.00	500,600.00	500,600.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
14001001/22021006 Postages & courier Services			99,700.00	99,700.00	99,700.00+	100.00%+	300,000.00	307,300.00	314,500.00
14001001/22021007 Welfare Packages	6,000,000.00	18,390,500.00	20,000,000.00	20,000,000.00	1,609,500.00+	8.05%+	5,000,000.00	5,124,900.00	5,253,300.00
14001001/22021009 Sporting Activities			200,400.00	200,400.00	200,400.00+	100.00%+	300,000.00	307,300.00	314,500.00
14001001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
14001001/22021016 Servicom							150,000.00	153,700.00	157,300.00
14001001/22021021 Special Days Celebrations	31,000,000.00	46,090,000.00	100,000,000.00	100,000,000.00	53,910,000.00+	53.91%+	100,000,000.00	102,500,600.00	105,063,600.00
Sub-Total: Overhead	38,980,000.00	66,230,500.00	131,807,600.00	131,807,600.00	65,577,100.00+	49.75%+	163,203,600.00	167,284,700.00	171,464,600.00
Total Recurrent Expenditure	147,596,379.54	245,512,664.00	371,110,100.00	341,110,100.00	95,597,436.00+	28.03%+	712,051,786.00	729,852,600.00	748,096,200.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
14002001 - Skill Acquisition Centre									
14002001/22020312 Service Material			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	3,500,000.00	3,587,100.00	3,677,100.00
Sub-Total: Overhead			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	3,500,000.00	3,587,100.00	3,677,100.00
Total Recurrent Expenditure			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	3,500,000.00	3,587,100.00	3,677,100.00
17001001 - Ministry of Education									
17001001/21010101 Basic Salary	715,705,640.87	647,043,207.10	804,871,500.00	804,871,500.00	157,828,292.90+	19.61%+	613,052,076.00	628,378,200.00	644,087,700.00
17001001/21010102 Overtime Payments	28,789,000.00	28,951,615.78	402,840,300.00	302,840,300.00	273,888,684.22+	90.44%+	83,856,762.00	85,953,200.00	88,102,100.00
17001001/21010103 Consolidated Revenue Fund Charges - Salaries	750,061.19	2,528,286.96	10,638,700.00	10,638,700.00	8,110,413.04+	76.24%+	10,639,207.00	10,905,200.00	11,177,700.00
17001001/21020101 Housing/Rent Allowance	198,061,490.44	140,116,806.34	208,020,400.00	208,020,400.00	67,903,593.66+	32.64%+	177,389,200.00	181,823,600.00	186,368,700.00
17001001/21020102 Transport Allowance	68,191,699.70	44,498,164.96	37,456,100.00	37,456,100.00	7,042,064.96-	18.80%-	40,728,000.00	41,746,700.00	42,790,000.00
17001001/21020103 Meal Subsidy	21,640,700.00	19,215,700.00	49,731,100.00	49,731,100.00	30,515,400.00+	61.36%+	17,978,400.00	18,427,400.00	18,888,400.00
17001001/21020104 Utility Allowance	12,954,801.00	11,034,024.00	10,282,100.00	10,282,100.00	751,924.00-	7.31%-	10,125,400.00	10,378,200.00	10,637,500.00
17001001/21020105 Entertainment Allowance	2,939,181.00	2,741,249.00	5,294,100.00	5,294,100.00	2,552,851.00+	48.22%+	576,000.00	590,600.00	605,000.00
17001001/21020106 Leave Allowance		43,212,401.00	80,487,400.00	80,487,400.00	37,274,999.00+	46.31%+	40,284,654.00	41,291,700.00	42,324,100.00
17001001/21020107 Domestic Staff Allowance	58,023,037.94	54,295,748.14	50,567,800.00	50,567,800.00	3,727,948.14-	7.37%-	10,334,376.00	10,593,000.00	10,858,300.00
Sub Total: Personnel Cost	1,107,055,612.14	993,637,203.28	1,660,189,500.00	1,560,189,500.00	566,552,296.72+	36.31%+	1,004,964,075.00	1,030,087,800.00	1,055,839,500.00
17001001/22020101 Local Traveling and Transport -Training		1,000,000.00	5,000,000.00	5,000,000.00	4,000,000.00+	80.00%+	5,000,000.00	5,124,900.00	5,253,300.00
17001001/22020102 Local Traveling and Transport -Others		1,000,000.00	7,931,500.00	7,931,500.00	6,931,500.00+	87.39%+	7,000,000.00	7,175,200.00	7,354,100.00
17001001/22020205 Water Rate			99,700.00	99,700.00	99,700.00+	100.00%+	99,000.00	102,000.00	104,400.00
17001001/22020301 Office Stationeries/Computer Consumables	200,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,400,000.00	2,459,800.00	2,521,000.00
17001001/22020306 Printing of Security Documents			200,500.00	200,500.00	200,500.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17001001/22020309 Uniforms and Other Clothings			150,100.00	150,100.00	150,100.00+	100.00%+	150,000.00	153,700.00	157,300.00
17001001/22020310 Teaching aids/Instruction Materials		8,000,000.00			8,000,000.00-		1,500,000.00	1,537,800.00	1,576,200.00
17001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
17001001/22020402 Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
17001001/22020403 Maintenance of Office Building Residential Qtrs			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
17001001/22020404 Maintenance of Office/IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	1,315,000.00	1,348,100.00	1,381,700.00
17001001/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
17001001/22020406 Other Maintenance Services			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
17001001/22020501 Local Training			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
17001001/22020605 Cleaning and Fumigation Services		2,300,000.00	300,100.00	300,100.00	1,999,900.00-	666.41%-	300,100.00	307,400.00	314,600.00
17001001/22020702 Information Technology Consulting			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17001001/22020703 Legal Services			99,600.00	99,600.00	99,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17001001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	3,500,000.00	3,587,100.00	3,677,100.00
17001001/22020803 Plant/Generator Fuel Cost			600,200.00	600,200.00	600,200.00+	100.00%+	4,000,000.00	4,099,700.00	4,201,800.00
17001001/22021001 Refreshment & Meals			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
17001001/22021003 Publicity and Advertisment			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
17001001/22021004 Medical Expenses			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,700.00	261,700.00
17001001/22021006 Postages & courier Services			99,600.00	99,600.00	99,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17001001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
17001001/22021009 Sporting Activites			30,000.00	30,000.00	30,000.00+	100.00%+	50,200.00	51,600.00	52,800.00
17001001/22021014 Annual Budget Expenses and Administration		300,100.00	249,700.00	249,700.00	50,400.00-	20.18%-	250,000.00	255,700.00	261,700.00
17001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead	200,000.00	12,600,100.00	27,963,900.00	27,963,900.00	15,363,800.00+	54.94%+	44,764,800.00	45,883,900.00	47,025,400.00
Total Recurrent Expenditure	1,107,255,612.14	1,006,237,303.28	1,688,153,400.00	1,588,153,400.00	581,916,096.72+	36.64%+	1,049,728,875.00	1,075,971,700.00	1,102,864,900.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17003001 - Abia State Universal Basic Education Board									
17003001/21010101 Basic Salary	223,232,971.10		207,343,400.00	207,343,400.00	207,343,400.00+	100.00%+	227,135,436.00	232,813,900.00	238,633,900.00
17003001/21010102 Overtime Payments			1,043,200.00	1,043,200.00	1,043,200.00+	100.00%+	4,252,573.00	4,358,900.00	4,468,100.00
17003001/21010103 Consolidated Revenue Fund Charges - Salaries			20,519,800.00	20,519,800.00	20,519,800.00+	100.00%+	20,520,000.00	21,032,500.00	21,558,300.00
17003001/21020101 Housing/Rent Allowance			80,596,600.00	80,596,600.00	80,596,600.00+	100.00%+	102,040,056.00	104,590,700.00	107,205,400.00
17003001/21020102 Transport Allowance			11,687,900.00	11,687,900.00	11,687,900.00+	100.00%+	12,266,400.00	12,572,700.00	12,887,200.00
17003001/21020103 Meal Subsidy			5,335,000.00	5,335,000.00	5,335,000.00+	100.00%+	5,739,600.00	5,883,500.00	6,031,100.00
17003001/21020104 Utility Allowance			3,256,900.00	3,256,900.00	3,256,900.00+	100.00%+	3,621,600.00	3,711,900.00	3,804,400.00
17003001/21020105 Entertainment Allowance			1,404,500.00	1,404,500.00	1,404,500.00+	100.00%+	2,376,000.00	2,435,700.00	2,496,900.00
17003001/21010106 Leave Allowance			20,734,700.00	20,734,700.00	20,734,700.00+	100.00%+	22,713,543.00		
17003001/21020107 Domestic Staff Allowance			31,003,600.00	31,003,600.00	31,003,600.00+	100.00%+	54,586,704.00	55,950,800.00	57,349,400.00
Sub Total: Personnel Cost	223,232,971.10		382,925,600.00	382,925,600.00	382,925,600.00+	100.00%+	455,251,912.00	443,350,600.00	454,434,700.00
17003001/22020101 Local Travel and Transport - Training		2,097,900.00	1,500,600.00	6,500,600.00	4,402,700.00+	67.73%+	10,200,000.00	10,455,000.00	10,716,700.00
17003001/22020102 Local Travel and Transport - Others			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	7,200,000.00	7,380,500.00	7,565,300.00
17003001/22020301 Office Stationeries/Computer Consumables		2,092,200.00	1,099,700.00	6,099,700.00	4,007,500.00+	65.70%+	5,000,000.00	5,124,900.00	5,253,300.00
17003001/22020305 Printing of Non Security Document		1,001,700.00	1,500,600.00	6,500,600.00	5,498,900.00+	84.59%+	5,000,000.00	5,124,900.00	5,253,300.00
17003001/22020309 Uniforms and Clothings			300,100.00	300,100.00	300,100.00+	100.00%+	521,045.00	534,200.00	547,400.00
17003001/22020310 Teaching aids/Instruction Materials			99,700.00	99,700.00	99,700.00+	100.00%+	500,000.00	512,600.00	525,800.00
17003001/22020401 Maintenance of Motor Vehicle/Transport Equipment		451,000.00	1,000,000.00	5,000,000.00	4,549,000.00+	90.98%+	6,000,000.00	6,150,100.00	6,303,800.00
17003001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
17003001/22020403 Maintenance of Office Buildings /Residential Qtrs		2,986,000.00	500,600.00	3,500,600.00	514,600.00+	14.70%+	10,000,000.00	10,249,700.00	10,505,400.00
17003001/22020404 Maintenance of Office/IT Equipments		157,500.00	300,100.00	300,100.00	142,600.00+	47.52%+	1,000,000.00	1,025,200.00	1,050,400.00
17003001/22020405 Maintenance of Plants & Generators		67,000.00	399,800.00	399,800.00	332,800.00+	83.24%+	3,000,000.00	3,074,500.00	3,151,300.00
17003001/22020406 Other Maintenance Services			99,700.00	99,700.00	99,700.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17003001/22020501 Local Training		13,000,758.00		43,000,000.00	29,999,242.00+	69.77%+	5,000,000.00	5,124,900.00	5,253,300.00
17003001/22020601 Security Services							5,000,000.00	5,124,900.00	5,253,300.00
17003001/22020605 Cleaning & Fumigation Services		4,889,000.00	300,100.00	5,300,100.00	411,100.00+	7.76%+	6,000,000.00	6,150,100.00	6,303,800.00
17003001/22020701 Financial Consulting		3,490,707.50	22,800.00	5,022,800.00	1,532,092.50+	30.50%+	7,000,000.00	7,175,200.00	7,354,100.00
17003001/22020703 Legal Services			300,100.00	300,100.00	300,100.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
17003001/22020801 Motor Vehicle Fuel Cost		195,000.00	500,600.00	3,500,600.00	3,305,600.00+	94.43%+	10,000,000.00	10,249,700.00	10,505,400.00
17003001/22020803 Plant/Generator Fuel Cost		305,000.00	699,900.00	3,699,900.00	3,394,900.00+	91.76%+	6,000,000.00	6,150,100.00	6,303,800.00
17003001/22020901 Bank Charges (Other Than Interest)		140,324.12	200,400.00	200,400.00	60,075.88+	29.98%+	2,000,000.00	2,050,400.00	2,102,000.00
17003001/22021001 Refreshment & Meals		4,962,000.00	4,000,000.00	14,000,000.00	9,038,000.00+	64.56%+	5,000,000.00	5,124,900.00	5,253,300.00
17003001/22021002 Honorarium & Sitting Allowance		3,041,000.00	2,500,600.00	7,500,600.00	4,459,600.00+	59.46%+	10,000,000.00	10,249,700.00	10,505,400.00
17003001/22021003 Publicity and Advertisements		110,000.00	600,200.00	600,200.00	490,200.00+	81.67%+	1,000,000.00	1,025,200.00	1,050,400.00
17003001/22021004 Medical Expenses			200,400.00	200,400.00	200,400.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
17003001/22021006 Postages & courier Services		24,600.00	20,400.00	20,400.00	4,200.00-	20.59%-	1,000,000.00	1,025,200.00	1,050,400.00
17003001/22021007 Welfare Packages		1,970,000.00	661,500.00	4,661,500.00	2,691,500.00+	57.74%+	2,000,000.00	2,050,400.00	2,102,000.00
17003001/22021009 Sporting Activities			99,700.00	99,700.00	99,700.00+	100.00%+	360,000.00	368,600.00	378,200.00
17003001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
17003001/22021016 Servicom			50,400.00	50,400.00	50,400.00+	100.00%+	150,000.00	153,700.00	157,300.00
Sub-Total: Overhead		40,981,689.62	20,408,100.00	120,408,100.00	79,426,410.38+	65.96%+	119,181,045.00	122,161,200.00	125,214,800.00
Total Recurrent Expenditure	223,232,971.10	40,981,689.62	403,333,700.00	503,333,700.00	462,352,010.38+	91.86%+	574,432,957.00	565,511,800.00	579,649,500.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17008001 - Abia State Library Board									
17008001/21010101 Basic Salary	39,483,201.77	43,017,851.51	54,806,700.00	54,806,700.00	11,788,848.49+	21.51%+	95,201,277.00	97,581,100.00	100,020,500.00
17008001/21010102 Overtime Payments	1,887,971.00	2,233,000.00			2,233,000.00-				
17008001/21010103 Consolidated Revenue Fund Charges - Salaries	237,000.00								
17008001/21020101 Housing/Rent Allowance	11,532,390.00	12,969,344.00	17,103,300.00	17,103,300.00	4,133,956.00+	24.17%+	18,022,728.00	18,473,000.00	18,935,200.00
17008001/21020102 Transport Allowance	2,862,911.00	2,990,000.00	3,804,300.00	3,804,300.00	814,300.00+	21.40%+	3,760,800.00	3,854,700.00	3,950,800.00
17008001/21020103 Meal Subsidy	1,067,168.00	1,315,400.00	1,685,500.00	1,685,500.00	370,100.00+	21.96%+	1,671,600.00	1,713,100.00	1,756,300.00
17008001/21020104 Utility Allowance	670,550.00	739,900.00	967,600.00	967,600.00	227,700.00+	23.53%+	956,400.00	980,800.00	1,004,900.00
17008001/21020105 Entertainment Allowance	127,530.00	154,500.00	252,100.00	252,100.00	97,600.00+	38.71%+	270,000.00	277,300.00	284,500.00
17008001/21020106 Leave Allowance		3,148,003.00	5,480,200.00	5,480,200.00	2,332,197.00+	42.56%+	5,230,434.00	5,361,300.00	5,495,700.00
17008001/21020107 Domestic Staff Allowance	2,871,322.00	3,356,464.00	5,829,500.00	5,829,500.00	2,473,036.00+	42.42%+	6,359,616.00	6,518,600.00	6,681,800.00
Sub Total: Personnel Cost	60,740,043.77	69,924,462.51	89,929,200.00	89,929,200.00	20,004,737.49+	22.24%+	131,472,855.00	134,759,900.00	138,129,700.00
17008001/22020101 Local Travel and Transport - Training		36,500.00	500,600.00	500,600.00	464,100.00+	92.71%+	597,700.00	612,300.00	627,900.00
17008001/22020102 Local Travel and Transport - Others	178,000.00	229,400.00	500,600.00	500,600.00	271,200.00+	54.17%+	600,000.00	614,700.00	630,300.00
17008001/22020201 Electricity Charges	45,400.00		99,700.00	99,700.00	99,700.00+	100.00%+	120,000.00	122,500.00	126,100.00
17008001/22020202 Telephone Charge		47,600.00	120,000.00	120,000.00	72,400.00+	60.33%+	300,000.00	307,300.00	314,500.00
17008001/22020203 Internet Access Charges			80,400.00	80,400.00	80,400.00+	100.00%+	100,000.00	102,100.00	104,500.00
17008001/22020206 Sewerage Charges							70,000.00	72,000.00	74,400.00
17008001/22020301 Office Stationeries/Computer Consumables	658,740.00	69,610.00	699,900.00	699,900.00	630,290.00+	90.05%+	700,000.00	717,900.00	735,900.00
17008001/22020302 Books			399,800.00	399,800.00	399,800.00+	100.00%+	400,000.00	410,500.00	421,300.00
17008001/22020303 Newspapers		93,500.00	549,800.00	549,800.00	456,300.00+	82.99%+	820,000.00	840,300.00	861,900.00
17008001/22020304 Magazines & Periodicals			200,400.00	200,400.00	200,400.00+	100.00%+	250,000.00	255,700.00	261,700.00
17008001/22020305 Printing of Non Security Documents		101,700.00	99,700.00	99,700.00	2,000.00-	2.01%-	250,000.00	255,700.00	261,700.00
17008001/22020309 Uniforms & Other Clothing			50,400.00	50,400.00	50,400.00+	100.00%+	100,000.00	102,100.00	104,500.00
17008001/22020401 Maintenance of Motor Vehicle/Transport Equipment		72,000.00	1,050,400.00	1,050,400.00	978,400.00+	93.15%+	1,100,000.00	1,127,300.00	1,155,000.00
17008001/22020402 Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17008001/22020403 Maintenance of Office Building Residential Qtrs			500,600.00	500,600.00	500,600.00+	100.00%+	600,000.00	614,700.00	630,300.00
17008001/22020404 Maintenance of Office/IT Equipments		481,500.00	549,800.00	549,800.00	68,300.00+	12.42%+	600,000.00	614,700.00	630,300.00
17008001/22020405 Maintenance of Plants & Generators		7,300.00			7,300.00-		800,000.00	819,900.00	840,300.00
17008001/22020406 Other Maintenance Services	670,470.00	328,200.00	399,800.00	399,800.00	71,600.00+	17.91%+	200,000.00	205,300.00	210,100.00
17008001/22020501 Local Training			249,700.00	249,700.00	249,700.00+	100.00%+	300,000.00	307,300.00	314,500.00
17008001/22020605 Cleaning & Fumigation Services			699,900.00	699,900.00	699,900.00+	100.00%+	600,000.00	614,700.00	630,300.00
17008001/22020801 Motor Vehicle Fuel Cost	90,100.00	131,100.00	753,900.00	753,900.00	622,800.00+	82.61%+	600,000.00	614,700.00	630,300.00
17008001/22020803 Plant/Generator Fuel Cost		114,200.00	500,600.00	500,600.00	386,400.00+	77.19%+	500,000.00	512,600.00	525,800.00
17008001/22020901 Bank Charges (Other Than Interest)	705.00		99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,100.00	104,500.00
17008001/22021001 Refreshment & Meals		76,500.00	69,700.00	69,700.00	6,800.00-	9.76%-	182,000.00	186,100.00	190,900.00
17008001/22021002 Honorarium & Sitting Allowance		202,000.00	170,400.00	170,400.00	31,600.00-	18.54%-	200,000.00	205,300.00	210,100.00
17008001/22021003 Publicity and Advertisements		55,000.00	60,000.00	60,000.00	5,000.00+	8.33%+	70,000.00	72,000.00	74,400.00
17008001/22021004 Medical Expenses			219,700.00	219,700.00	219,700.00+	100.00%+			
17008001/22021006 Postages & courier Services		10,000.00	50,400.00	50,400.00	40,400.00+	80.16%+			
17008001/22021007 Welfare Packages	388,910.00		300,100.00	300,100.00	300,100.00+	100.00%+			
17008001/22021008 Subscription to Professional Bodies			300,100.00	300,100.00	300,100.00+	100.00%+			
17008001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+			
17008001/22021016 Servicom			33,600.00	33,600.00	33,600.00+	100.00%+			
Sub-Total: Overhead	2,032,325.00	2,056,110.00	10,559,400.00	10,559,400.00	8,503,290.00+	80.53%+	11,159,400.00	11,435,000.00	11,721,900.00
Total Recurrent Expenditure	62,772,368.77	71,980,572.51	100,488,600.00	100,488,600.00	28,508,027.49+	28.37%+	142,632,255.00	146,194,900.00	149,851,600.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17010001 - Abia State Agency For Mass Lit. Adult & Non Formal									
17010001/21010101 Basic Salary			1,220,900.00	1,220,900.00	1,220,900.00+	100.00%+	1,221,252.00	1,252,100.00	1,283,300.00
17010001/21020101 Housing/Rent Allowance			649,400.00	649,400.00	649,400.00+	100.00%+	649,248.00	665,100.00	681,900.00
17010001/21020102 Transport Allowance			74,400.00	74,400.00	74,400.00+	100.00%+	74,400.00	76,800.00	79,200.00
17010001/21020103 Meal Subsidy			34,800.00	34,800.00	34,800.00+	100.00%+	34,800.00	36,000.00	37,200.00
17010001/21020104 Utility Allowance			21,600.00	21,600.00	21,600.00+	100.00%+	21,600.00	21,700.00	21,700.00
17010001/21020105 Entertainment Allowance			15,600.00	15,600.00	15,600.00+	100.00%+	15,000.00	15,600.00	15,600.00
17010001/21020106 Leave Allowance			122,400.00	122,400.00	122,400.00+	100.00%+	122,127.00	124,900.00	128,500.00
17010001/21020107 Domestic Staff Allowance			52,800.00	52,800.00	52,800.00+	100.00%+	52,968.00	54,000.00	55,200.00
Sub Total: Personnel Cost			2,191,900.00	2,191,900.00	2,191,900.00+	100.00%+	2,191,395.00	2,246,200.00	2,302,600.00
17010001/22020101 Local Travel and Transport - Training	2,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
17010001/22020102 Local Travel and Transport - Others	2,000,000.00	425,000.00	3,500,600.00	3,500,600.00	3,075,600.00+	87.86%+	2,500,000.00	2,563,000.00	2,626,700.00
17010001/22020301 Office Stationeries/Computer Consumables	2,000,000.00	198,000.00	2,500,600.00	2,500,600.00	2,302,600.00+	92.08%+	2,500,600.00	2,563,000.00	2,626,700.00
17010001/22020302 Books	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
17010001/22020305 Printing of Non Security Documents			300,100.00	300,100.00	300,100.00+	100.00%+	300,200.00	307,400.00	314,600.00
17010001/22020310 Teaching aids/ Instruction Materials	6,000,000.00	970,900.00	8,000,000.00	8,000,000.00	7,029,100.00+	87.86%+	5,000,000.00	5,124,900.00	5,253,300.00
17010001/22020401 Maintenance of Motor Vehicle/Transport Equipment			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
17010001/22020402 Maintenance of Office Furniture			99,700.00	99,700.00	99,700.00+	100.00%+	100,000.00	102,100.00	104,500.00
17010001/22020403 Maintenance of Office Building Residential Qtrs			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,600.00	52,800.00
17010001/22020405 Maintenance of Plants & Generators			110,400.00	110,400.00	110,400.00+	100.00%+	110,000.00	112,800.00	115,200.00
17010001/22020501 Local Training			799,600.00	799,600.00	799,600.00+	100.00%+	800,000.00	819,900.00	840,300.00
17010001/22020801 Motor Vehicle Fuel Cost	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
17010001/22020803 Plant/Generator Fuel Cost			549,800.00	549,800.00	549,800.00+	100.00%+	550,000.00	564,200.00	578,600.00
17010001/22021001 Refreshment & Meals		1,703.30	600,200.00	600,200.00	598,496.70+	99.72%+	600,000.00	614,700.00	630,300.00
17010001/22021003 Publicity and Advertisements			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
17010001/22021006 Postages & courier Services			200,500.00	200,500.00	200,500.00+	100.00%+	201,400.00	206,500.00	211,300.00
17010001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17010001/22021014 Annual Budget Expenses and Administration			300,100.00	300,100.00	300,100.00+	100.00%+	250,000.00	255,700.00	261,700.00
17010001/22021016 Servicom			189,700.00	189,700.00	189,700.00+	100.00%+			
17010001/22021021 Special Day Celebration							189,400.00	194,400.00	199,200.00
17010001/22021022 Skill Acquisition Materals							2,000,000.00	2,050,400.00	2,102,000.00
17010001/22021023 Recess Allowance	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
Sub-Total: Overhead	18,000,000.00	1,595,603.30	29,952,000.00	29,952,000.00	28,356,396.70+	94.67%+	25,902,000.00	26,549,800.00	27,211,300.00
Total Recurrent Expenditure	18,000,000.00	1,595,603.30	32,143,900.00	32,143,900.00	30,548,296.70+	95.04%+	28,093,395.00	28,796,000.00	29,513,900.00
17018001 - Abia State Ploytechnic - Aba									
17018001/21010101 Basic Salary	1,387,774,201.00	955,710,919.00	1,031,461,000.00	1,031,461,000.00	75,750,081.00+	7.34%+	1,135,302,787.00	1,163,685,500.00	1,192,777,900.00
17018001/21010102 Overtime Allowance	12,436,538.00	12,864,421.21	3,445,400.00	3,445,400.00	9,419,021.21-	273.38%-	8,243,232.00	8,449,000.00	8,660,300.00
17018001/21010103 Consolidated Revenue Fund Charges - Salaries		7,392,165.86	13,603,800.00	13,603,800.00	6,211,634.14+	45.66%+	10,014,504.00	10,265,300.00	10,522,200.00
17018001/21020101 Housing/Rent Allowance		132,297,945.00	234,224,500.00	234,224,500.00	101,926,555.00+	43.52%+	259,640,991.00	266,132,000.00	272,785,100.00
17018001/21020103 Meal Subsidy							3,064,116.00	3,140,500.00	3,218,600.00
17018001/21020104 Utility Allowance		1,734,023.00	3,117,700.00	3,117,700.00	1,383,677.00+	44.38%+			
17018001/21020107 Domestic Staff Allowance		3,864,522.00	6,600,200.00	6,600,200.00	2,735,678.00+	41.45%+	7,830,000.00	8,025,300.00	8,225,800.00
17018001/21020113 Teaching Allowance	50,592,436.00	27,212,207.00	38,488,500.00	38,488,500.00	11,276,293.00+	29.30%+	46,101,501.00	47,254,500.00	48,435,800.00
17018001/21020114 Duty Allowance	72,200.00	243,435.00	439,400.00	439,400.00	195,965.00+	44.60%+	582,024.00	596,600.00	611,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
Sub Total: Personnel Cost	1,450,875,375.00	1,141,319,638.07	1,331,380,500.00	1,331,380,500.00	190,060,861.93+	14.28%+	1,470,779,155.00	1,507,548,700.00	1,545,236,700.00
17018001/22020101 Local Travel and Transport - Training	295,518,317.25	8,087,400.00	10,000,000.00	20,000,000.00	11,912,600.00+	59.56%+	10,000,000.00	10,249,700.00	10,505,400.00
17018001/22020102 Local Travel and Transport - Others		23,856,814.70	40,000,000.00	50,000,000.00	26,143,185.30+	52.29%+	20,000,000.00	20,500,600.00	21,013,200.00
17018001/22020103 International Transport and Travels - Training	16,063,500.00	71,112,925.00	5,000,000.00	5,000,000.00	66,112,925.00-	1,322.26%-	5,000,000.00	5,124,900.00	5,253,300.00
17018001/22020201 Electricity Charges	4,890,220.81	1,541,581.88	7,000,000.00	10,000,000.00	8,458,418.12+	84.58%+	8,000,000.00	8,200,400.00	8,405,700.00
17018001/22020202 Telephone Charge	6,838,000.00	3,091,100.00	10,000,000.00	10,000,000.00	6,908,900.00+	69.09%+	5,000,000.00	5,124,900.00	5,253,300.00
17018001/22020203 Internet Access Charges	60,000.00	398,860.00	5,000,000.00	5,000,000.00	4,601,140.00+	92.02%+	2,000,000.00	2,050,400.00	2,102,000.00
17018001/22020208 Software Charges/Licensed Renewal	38,934,261.25	19,500.00	5,000,000.00	5,000,000.00	4,980,500.00+	99.61%+	3,000,000.00	3,074,500.00	3,151,300.00
17018001/22020301 Office Stationeries/Computer Consumables	12,821,875.00	12,490,450.00	10,000,000.00	15,000,000.00	2,509,550.00+	16.73%+	10,000,000.00	10,249,700.00	10,505,400.00
17018001/22020302 Books		12,585,449.00	5,000,000.00	5,000,000.00	7,585,449.00-	151.71%-	7,000,000.00	7,175,200.00	7,354,100.00
17018001/22020303 Newspapers	309,200.00	188,800.00	1,000,000.00	1,000,000.00	811,200.00+	81.12%+	500,000.00	512,600.00	525,800.00
17018001/22020304 Magazines & Periodicals			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	500,000.00	512,600.00	525,800.00
17018001/22020305 Printing and Non Security Documents	5,100,275.00	4,296,928.00	15,000,000.00	15,000,000.00	10,703,072.00+	71.35%+	10,000,000.00	10,249,700.00	10,505,400.00
17018001/22020306 Printing of Security Documents		10,503,700.00	25,000,000.00	30,000,000.00	19,496,300.00+	64.99%+	30,000,000.00	30,750,300.00	31,518,600.00
17018001/22020307 Drugs and Medical Supplies	1,827,000.00	40,000.00	5,000,000.00	5,000,000.00	4,960,000.00+	99.20%+	3,000,000.00	3,074,500.00	3,151,300.00
17018001/22020308 Field & Camping Materials Supplies			500,600.00	500,600.00	500,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
17018001/22020309 Uniforms & Other Clothing	815,800.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
17018001/22020310 Teaching aids/Instruction Materials	3,423,890.00	13,426,137.05	35,000,000.00	35,000,000.00	21,573,862.95+	61.64%+	20,000,000.00	20,500,600.00	21,013,200.00
17018001/22020311 Food Stuff/Catering Materials Supplies			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
17018001/22020401 Maintenance of Motor Vehicle/Transport Equipment	6,232,400.00	2,109,100.00	10,000,000.00	10,000,000.00	7,890,900.00+	78.91%+	7,000,000.00	7,175,200.00	7,354,100.00
17018001/22020402 Maintenance of Office Furniture	2,383,380.00	3,078,600.00	10,000,000.00	10,000,000.00	6,921,400.00+	69.21%+	5,000,000.00	5,124,900.00	5,253,300.00
17018001/22020403 Maintenance of Office Building Residential Qtrs	9,027,571.25	9,680,859.30	15,000,000.00	15,000,000.00	5,319,140.70+	35.46%+	16,002,400.00	16,402,200.00	16,812,700.00
17018001/22020404 Maintenance of Office/IT Equipments	3,671,120.00	42,000.00	8,000,000.00	8,000,000.00	7,958,000.00+	99.48%+	5,000,000.00	5,124,900.00	5,253,300.00
17018001/22020405 Maintenance of Plants & Generators	1,561,100.00	1,745,468.00	10,000,000.00	10,000,000.00	8,254,532.00+	82.55%+	5,000,000.00	5,124,900.00	5,253,300.00
17018001/22020406 Other Maintenance Services	944,620.00	1,809,800.00	5,000,000.00	5,000,000.00	3,190,200.00+	63.80%+	5,000,000.00	5,124,900.00	5,253,300.00
17018001/22020413 Minor Road Maintenance			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
17018001/22020501 Local Training			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
17018001/22020601 Security Services	6,011,500.00	2,675,000.00	10,000,000.00	10,000,000.00	7,325,000.00+	73.25%+	5,000,000.00	5,124,900.00	5,253,300.00
17018001/22020602 Office Rent	280,000.00	270,000.00	5,000,000.00	5,000,000.00	4,730,000.00+	94.60%+	2,000,000.00	2,050,400.00	2,102,000.00
17018001/22020604 Security Vote (Including Operations)	1,790,000.00	720,000.00	5,000,000.00	10,000,000.00	9,280,000.00+	92.80%+	5,000,000.00	5,124,900.00	5,253,300.00
17018001/22020605 Cleaning & Fumigation Services	1,299,150.00	560,850.00	2,000,000.00	2,000,000.00	1,439,150.00+	71.96%+	2,000,000.00	2,050,400.00	2,102,000.00
17018001/22020701 Financial Consulting	3,420,000.00	1,000,000.00	10,000,000.00	10,000,000.00	9,000,000.00+	90.00%+	5,000,000.00	5,124,900.00	5,253,300.00
17018001/22020703 Legal Services	5,164,000.00	1,100,300.00	15,000,000.00	25,000,000.00	23,899,700.00+	95.60%+	20,000,000.00	20,500,600.00	21,013,200.00
17018001/22020704 Engineering Consulting			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	500,000.00	512,600.00	525,800.00
17018001/22020706 Surveying Services		385,000.00	2,000,000.00	2,000,000.00	1,615,000.00+	80.75%+	500,000.00	512,600.00	525,800.00
17018001/22020708 Medical Consulting		50,000.00	2,000,000.00	2,000,000.00	1,950,000.00+	97.50%+	1,000,000.00	1,025,200.00	1,050,400.00
17018001/22020801 Motor Vehicle Fuel Cost	4,492,200.00	2,888,025.00	5,000,000.00	5,000,000.00	2,111,975.00+	42.24%+	8,000,000.00	8,200,400.00	8,405,700.00
17018001/22020802 Other Transport Equipment Fuel Cost	207,000.00	491,500.00	2,500,600.00	2,500,600.00	2,009,100.00+	80.34%+	2,500,000.00	2,563,000.00	2,626,700.00
17018001/22020803 Plant/Generator Fuel Cost	30,746,000.00	24,787,000.00	20,000,000.00	30,000,000.00	5,213,000.00+	17.38%+	45,000,000.00	46,124,900.00	47,278,500.00
17018001/22020901 Bank Charges (Other Than Interest)		2,253,618.90	5,000,000.00	5,000,000.00	2,746,381.10+	54.93%+	5,000,000.00	5,124,900.00	5,253,300.00
17018001/22020902 Insurance Premium			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
17018001/22021001 Refreshment & Meals	3,150,950.00	1,380,062.00	10,000,000.00	20,000,000.00	18,619,938.00+	93.10%+	10,000,000.00	10,249,700.00	10,505,400.00
17018001/22021002 Honorarium & Sitting Allowance		360,000.00	40,000,000.00	62,000,000.00	61,640,000.00+	99.42%+	45,000,000.00	46,124,900.00	47,278,500.00
17018001/22021003 Publicity and Advertisements		2,581,050.00	10,000,000.00	15,000,000.00	12,418,950.00+	82.79%+	5,000,000.00	5,124,900.00	5,253,300.00
17018001/22021004 Medical Expenses	424,800.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
17018001/22021005 Service School Fees Payment		1,008,425.60	2,000,000.00	5,000,000.00	3,991,574.40+	79.83%+	5,000,000.00	5,124,900.00	5,253,300.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17018001/22021006 Postages & courier Services	57,500.00	95,175.00	2,000,000.00	2,000,000.00	1,904,825.00+	95.24%+	2,000,000.00	2,050,400.00	2,102,000.00
17018001/22021007 Welfare Packages	37,250,807.65	2,648,978.40	10,000,000.00	15,000,000.00	12,351,021.60+	82.34%+	10,000,000.00	10,249,700.00	10,505,400.00
17018001/22021008 Subscription to Professional Bodies	175,000.00	600,771.00	2,500,600.00	2,500,600.00	1,899,829.00+	75.97%+	2,500,000.00	2,563,000.00	2,626,700.00
17018001/22021009 Sporting Activities	1,118,150.00	3,212,000.00	3,000,000.00	3,500,000.00	288,000.00+	8.23%+	4,000,000.00	4,099,700.00	4,201,800.00
17018001/22021014 Annual Budget Expenses and Administration		3,489,100.00	5,000,000.00	5,000,000.00	1,510,900.00+	30.22%+	250,000.00	255,700.00	261,700.00
17018001/22021016 Servicom			500,600.00	500,600.00	500,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
17018001/22021020 Foreign Scholarship Scheme	74,410.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
17018001/22021021 Special Day Celebration	3,374,650.00	2,246,000.00	6,000,000.00	12,000,000.00	9,754,000.00+	81.28%+	5,000,000.00	5,124,900.00	5,253,300.00
Sub-Total: Overhead	509,458,648.21	234,908,328.83	452,002,400.00	561,502,400.00	326,594,071.17+	58.16%+	401,252,400.00	411,285,200.00	421,571,200.00
Total Recurrent Expenditure	1,960,334,023.21	1,376,227,966.90	1,783,382,900.00	1,892,882,900.00	516,654,933.10+	27.29%+	1,872,031,555.00	1,918,833,900.00	1,966,807,900.00
17019001 - Abia State College Of Edu.(Technical) Arochukwu									
17019001/21010101 Basic Salary	243,615,393.02	56,765,157.55	341,139,200.00	341,139,200.00	284,374,042.45+	83.36%+	394,577,981.00	404,442,900.00	414,554,500.00
17019001/21010103 Consolidated Revenue Fund Charges - Salaries	12,774,000.00								
17019001/21020101 Housing/Rent Allowance		2,500,000.00	5,910,000.00	5,910,000.00	3,410,000.00+	57.70%+	5,910,480.00	6,058,800.00	6,210,100.00
17019001/21020104 Utility Allowance							21,828,000.00	22,373,400.00	22,932,800.00
17019001/21020107 Domestic Staff Allowance			3,104,400.00	3,104,400.00	3,104,400.00+	100.00%+	3,104,064.00	3,181,300.00	3,260,600.00
17019001/21020109 Duty Allowance			23,063,700.00	23,063,700.00	23,063,700.00+	100.00%+	36,000.00	37,200.00	38,400.00
17019001/21020142 Governing Council Allowance			7,889,600.00	7,889,600.00	7,889,600.00+	100.00%+	7,890,000.00	8,087,600.00	8,289,300.00
Sub Total: Personnel Cost	256,389,393.02	59,265,157.55	381,106,900.00	381,106,900.00	321,841,742.45+	84.45%+	433,346,525.00	444,181,200.00	455,285,700.00
17019001/22020101 Local Travel and Transport - Training		7,771,389.00	1,537,800.00	1,537,800.00	6,233,589.00-	405.36%-	3,553,178.00	3,642,200.00	3,733,400.00
17019001/22020102 Local Travel and Transport - Others	1,962,000.00		1,537,800.00	1,537,800.00	1,537,800.00+	100.00%+	4,660,000.00	4,776,700.00	4,895,600.00
17019001/22020201 Electricity Charges	4,612,000.00	977,700.00	615,800.00	615,800.00	361,900.00-	58.77%-	621,958.00	637,500.00	653,100.00
17019001/22020205 Water Rate	157,000.00								
17019001/22020208 Software Charges/Licensed Renewal	395,000.00								
17019001/22020301 Office Stationeries/Computer Consumables			2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+	2,070,904.00	2,122,500.00	2,175,300.00
17019001/22020302 Books			5,124,900.00	5,124,900.00	5,124,900.00+	100.00%+	3,124,900.00	3,202,900.00	3,283,300.00
17019001/22020305 Printing of Non Security Documents	891,960.00	1,903,370.00			1,903,370.00-				
17019001/22020307 Drugs and Medical Supplies			3,074,400.00	3,074,400.00	3,074,400.00+	100.00%+	3,074,400.00	3,151,300.00	3,230,500.00
17019001/22020310 Teaching aids/Instruction Materials							6,000,000.00	6,150,100.00	6,303,800.00
17019001/22020401 Maintenance of Motor Vehicle/Transport Equipment		1,374,680.00	2,050,400.00	2,050,400.00	675,720.00+	32.96%+	2,050,400.00	2,102,000.00	2,154,800.00
17019001/22020402 Maintenance of Office Furniture			307,300.00	307,300.00	307,300.00+	100.00%+	307,300.00	314,600.00	323,000.00
17019001/22020403 Maintenance of Office Building Residential Qtrs		70,000.00	1,537,800.00	1,537,800.00	1,467,800.00+	95.45%+	1,537,800.00	1,576,200.00	1,615,800.00
17019001/22020404 Maintenance of Office/IT Equipment	10,515,986.27	180,500.00	2,050,400.00	2,050,400.00	1,869,900.00+	91.20%+	4,050,400.00	4,151,300.00	4,254,600.00
17019001/22020405 Maintenance of Plants & Generators	60,000.00	8,000.00	2,050,400.00	2,050,400.00	2,042,400.00+	99.61%+			
17019001/22020406 Other Maintenance Services	4,312,253.00	7,155,000.00			7,155,000.00-		656,000.00	672,300.00	689,100.00
17019001/22020413 Minor Road Maintenance		331,000.00			331,000.00-				
17019001/22020501 Local Training		91,659,681.35			91,659,681.35-				
17019001/22020503 Seminar and Conferences	42,134,028.00	500,000.00			500,000.00-				
17019001/22020601 Security Services	1,396,500.00	2,971,800.00			2,971,800.00-				
17019001/22020701 Financial Consulting	32,299,252.35	1,690,640.00	1,025,200.00	1,025,200.00	665,440.00-	64.91%-	1,025,200.00	1,050,500.00	1,076,900.00
17019001/22020703 Legal Services	400,000.00	220,000.00			220,000.00-		350,000.00	358,900.00	367,400.00
17019001/22020801 Motor Vehicle Fuel Cost			2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+	3,101,600.00	3,178,900.00	3,258,200.00
17019001/22020803 Plant/Generator Fuel Cost	1,748,400.00	1,230,500.00	2,050,400.00	2,050,400.00	819,900.00+	39.99%+	2,101,600.00	2,153,700.00	2,207,700.00
17019001/22020901 Bank Charges (Other Than Interest)	74,793.86	158,211.68	1,537,800.00	1,537,800.00	1,379,588.32+	89.71%+	1,576,251.00	1,615,800.00	1,656,600.00
17019001/22021001 Refreshment & Meals	4,753,400.00	6,639,074.73			6,639,074.73-				

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17019001/22021002 Honarium & Sitting Allowance		50,000.00	1,537,800.00	1,537,800.00	1,487,800.00+	96.75%+	1,576,250.00	1,615,800.00	1,656,600.00
17019001/22021003 Publicity and Advertisment	1,740,000.00	852,335.00	307,300.00	307,300.00	545,035.00-	177.36%-	307,300.00	314,600.00	323,000.00
17019001/22021004 Medical Expenses			2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+	2,101,600.00	2,153,700.00	2,207,700.00
17019001/22021006 Postages & Courier Services	131,800.00	70,000.00			70,000.00-				
17019001/22021007 Welfare Packages	3,339,400.00	565,000.00	5,124,900.00	5,124,900.00	4,559,900.00+	88.98%+	5,253,028.00	5,384,200.00	5,518,700.00
17019001/22021009 Sporting Activities			512,600.00	512,600.00	512,600.00+	100.00%+	517,726.00	530,600.00	543,800.00
17019001/22021010 Direct Teaching and Laboratory	15,000.00								
17019001/22021014 Annual Budget Expenses and Administration	230,000.00	5,540,200.00	300,100.00	300,100.00	5,240,100.00-	1,746.12%-	250,000.00	255,700.00	261,700.00
17019001/22021016 Servicom			153,700.00	153,700.00	153,700.00+	100.00%+	153,700.00	157,300.00	160,900.00
17019001/22021021 Special Days/Celebrations			3,074,400.00	3,074,400.00	3,074,400.00+	100.00%+	3,074,400.00	3,151,300.00	3,230,500.00
Sub-Total: Overhead	111,168,773.48	131,919,081.76	41,662,400.00	41,662,400.00	90,256,681.76-	216.64%-	53,095,895.00	54,420,600.00	55,782,000.00
Total Recurrent Expenditure	367,558,166.50	191,184,239.31	422,769,300.00	422,769,300.00	231,585,060.69+	54.78%+	486,442,420.00	498,601,800.00	511,067,700.00
17021001 - Abia State University - Uturu									
17021001/21010101 Basic Salary	775,000,000.00	844,021,032.42	2,981,564,300.00	2,901,564,300.00	2,057,543,267.58+	70.91%+	1,815,693,626.00	1,861,086,400.00	1,907,613,400.00
17021001/21010103 Consolidated Revenue Fund Charges - Salaries							44,590,618.00	45,705,800.00	46,848,600.00
17021001/21020101 Housing/Rent Allowance/Responsiblity Allowance			434,186,000.00	414,186,000.00	414,186,000.00+	100.00%+	388,676,055.00	398,392,600.00	408,352,900.00
17021001/21020102 Transport Allowance/ Duty Shift Allowance							18,466,114.00	18,928,000.00	19,401,000.00
17021001/21020104 Utility Allowance							1,204,376,677.00	1,234,486,200.00	1,265,348,200.00
17021001/21020107 Domestic Staff Allowance							99,883,253.00	102,380,500.00	104,939,900.00
17021001/21020114 Duty Allowance							120,312,297.00	123,320,500.00	126,403,300.00
Sub Total: Personnel Cost	775,000,000.00	844,021,032.42	3,415,750,300.00	3,315,750,300.00	2,471,729,267.58+	74.55%+	3,691,998,640.00	3,784,300,000.00	3,878,907,300.00
17023001/22020101 Local Travel and Transport - Training		10,600,750.00	34,000,000.00	34,000,000.00	23,399,250.00+	68.82%+	24,475,750.00	25,087,600.00	25,714,300.00
17023001/22020102 Local Travel and Transport - Others		14,460,000.00	4,500,600.00	4,500,600.00	9,959,400.00-	221.29%-	8,540,700.00	8,753,900.00	8,972,400.00
17023001/22020103 International Transport and Travels - Training			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	36,676,298.00	37,593,000.00	38,533,000.00
17023001/22020203 Internet Access Charges			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	10,948,685.00	11,222,100.00	11,503,000.00
17023001/22020105 Water Rate		985,000.00	15,000,000.00	15,000,000.00	14,015,000.00+	93.43%+	14,544,484.00	14,907,600.00	15,279,800.00
17023001/22020301 Office Stationeries/Computer Consumables		6,690,000.00	35,000,000.00	35,000,000.00	28,310,000.00+	80.89%+	35,644,130.00	36,535,400.00	37,449,000.00
17023001/22020302 Books		21,121,600.00	40,000,000.00	40,000,000.00	18,878,400.00+	47.20%+	12,341,700.00	12,650,600.00	12,966,400.00
17023001/22020303 Newspapers			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
17023001/22020304 Magazines and Periodicals		5,180,500.00	20,000,000.00	20,000,000.00	14,819,500.00+	74.10%+	20,000,000.00	20,500,600.00	21,013,200.00
17023001/22020305 Printing of Non Security Documents		12,071,800.00	30,000,000.00	30,000,000.00	17,928,200.00+	59.76%+	20,000,000.00	20,500,600.00	21,013,200.00
17023001/22020306 Printing of Security Documents		11,980,000.00	40,000,000.00	40,000,000.00	28,020,000.00+	70.05%+	20,000,000.00	20,500,600.00	21,013,200.00
17023001/22020309 Uniforms & Other Clothing		2,450,120.00	10,000,000.00	10,000,000.00	7,549,880.00+	75.50%+	10,000,000.00	10,249,700.00	10,505,400.00
17023001/22020310 Teaching aids/Instruction Materials		16,892,400.00	65,000,000.00	65,000,000.00	48,107,600.00+	74.01%+	45,000,000.00	46,124,900.00	47,278,500.00
17023001/22020401 Maintenance of Motor Vehicle/Transport		30,232,900.00	40,000,000.00	40,000,000.00	9,767,100.00+	24.42%+	20,000,000.00	20,500,600.00	21,013,200.00
17023001/22020402 Maintenance of Office Furniture		20,054,000.00	25,000,000.00	25,000,000.00	4,946,000.00+	19.78%+	25,000,000.00	25,625,400.00	26,266,400.00
17023001/22020403 Maintenance of Office Building Residential Qtrs		5,580,370.00	50,000,000.00	50,000,000.00	44,419,630.00+	88.84%+	60,081,125.00	61,583,400.00	63,122,500.00
17023001/22020404 Maintenance of Office/IT Equipments		14,515,400.00	45,000,000.00	45,000,000.00	30,484,600.00+	67.74%+	45,000,000.00	46,124,900.00	47,278,500.00
17023001/22020405 Maintenance of Plants & Generators		32,291,100.00	85,000,000.00	85,000,000.00	52,708,900.00+	62.01%+	76,049,817.00	77,950,800.00	79,899,200.00
17023001/22020406 Other Maintenance Services		9,540,640.00	15,000,000.00	15,000,000.00	5,459,360.00+	36.40%+	15,000,000.00	15,374,600.00	15,758,800.00
17023001/22020413 Minor Road Maintenance		14,203,100.00	20,000,000.00	20,000,000.00	5,796,900.00+	28.98%+	20,000,000.00	20,500,600.00	21,013,200.00
17023001/22020501 Local Training		16,088,500.00	20,000,000.00	20,000,000.00	3,911,500.00+	19.56%+	20,000,000.00	20,500,600.00	21,013,200.00
17023001/22020502 International Training		3,200,300.00	75,000,000.00	75,000,000.00	71,799,700.00+	95.73%+	65,000,000.00	66,625,400.00	68,290,500.00
17023001/22020601 Security Services		32,070,500.00	30,000,000.00	30,000,000.00	2,070,500.00-	6.90%-	44,843,600.00	45,965,100.00	47,114,000.00
17023001/22020602 Office Rent			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	21,000,000.00	21,524,600.00	22,062,400.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17023001/22020604 Security Vote (Including Operations)		13,401,000.00	30,000,000.00	30,000,000.00	16,599,000.00+	55.33%+	30,000,000.00	30,750,300.00	31,518,600.00
17023001/22020605 Cleaning & Fumigation Services		2,098,000.00	10,000,000.00	10,000,000.00	7,902,000.00+	79.02%+	16,116,975.00	16,519,800.00	16,932,800.00
17023001/22020701 Financial Consulting			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	31,500,000.00	32,287,000.00	33,093,800.00
17023001/22020703 Legal Services			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
17023001/22020801 Motor Vehicle Fuel Cost		10,140,100.00	26,000,000.00	26,000,000.00	15,859,900.00+	61.00%+	30,000,000.00	30,750,300.00	31,518,600.00
17023001/22020803 Plant/Generator Fuel Cost		300,040,000.00	127,142,900.00	127,142,900.00	172,897,100.00-	135.99%-	190,000,000.00	194,750,300.00	199,619,400.00
17023001/22020901 Bank Charges (Other Than Interest)		23,000,905.00	40,000,000.00	40,000,000.00	16,999,095.00+	42.50%+	33,663,921.00	34,505,400.00	35,368,500.00
17023001/22020902 Insurance Premium			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	16,800,000.00	17,219,700.00	17,650,600.00
17023001/22021001 Refreshment & Meals		6,947,200.00	20,000,000.00	20,000,000.00	13,052,800.00+	65.26%+	23,107,770.00	23,685,500.00	24,277,400.00
17023001/22021002 Honararium & Sitting Allowance		475,200.00	60,000,000.00	60,000,000.00	59,524,800.00+	99.21%+	44,250,580.00	45,356,600.00	46,491,000.00
17023001/22021003 Publicity and Advertisements		3,222,037.00	20,000,000.00	20,000,000.00	16,777,963.00+	83.89%+	20,000,000.00	20,500,600.00	21,013,200.00
17023001/22021004 Medical Expenses		12,465,800.00	25,000,000.00	25,000,000.00	12,534,200.00+	50.14%+	9,763,733.00	10,008,400.00	10,258,100.00
17023001/22021006 Postages & courier Services		1,061,426.58	2,500,600.00	2,500,600.00	1,439,173.42+	57.55%+	1,095,222.00	1,122,500.00	1,150,200.00
17023001/22021007 Welfare Packages		22,187,600.00	70,000,000.00	70,000,000.00	47,812,400.00+	68.30%+	23,815,869.00	24,411,700.00	25,021,600.00
17023001/22021009 Sporting Activities		1,936,000.00	8,000,000.00	8,000,000.00	6,064,000.00+	75.80%+	8,000,000.00	8,200,400.00	8,405,700.00
17023001/22021014 Annual Budget Expenses and Administration		2,010,000.00	2,056,500.00	2,056,500.00	46,500.00+	2.26%+	250,000.00	255,700.00	261,700.00
17023001/22021016 Servicom			300,100.00	300,100.00	300,100.00+	100.00%+			
17023001/22021021 Special Days/Celebrations			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	40,337,157.00	41,345,700.00	42,379,300.00
Sub-Total: Overhead		679,194,248.58	1,409,500,700.00	1,409,500,700.00	730,306,451.42+	51.81%+	1,208,847,516.00	1,239,073,100.00	1,270,047,000.00
Total Recurrent Expenditure	775,000,000.00	1,523,215,281.00	4,825,251,000.00	4,725,251,000.00	3,202,035,719.00+	67.76%+	4,900,846,156.00	5,023,373,100.00	5,148,954,300.00
17051001 - Secondary Education Management Board (SEMB)									
17051001/21010101 Basic Salary	1,779,614,050.96	1,441,316,705.21	1,216,181,300.00	1,216,181,300.00	225,135,405.21-	18.51%-	1,423,323,000.00	1,458,906,300.00	1,495,379,300.00
17051001/21020101 Housing/Rent Allowance		45,916,571.00	80,499,400.00	80,499,400.00	34,582,829.00+	42.96%+	662,810,724.00	679,380,600.00	696,365,000.00
17051001/21020102 Transport Allowance		8,391,092.00	11,415,400.00	11,415,400.00	3,024,308.00+	26.49%+	79,106,600.00	81,084,100.00	83,111,700.00
17051001/21020103 Meal Subsidy		3,618,096.00	5,530,600.00	5,530,600.00	1,912,504.00+	34.58%+	36,173,600.00	37,078,000.00	38,004,800.00
17051001/21020104 Utility Allowance		2,851,596.00	3,193,200.00	3,193,200.00	341,604.00+	10.70%+	23,590,800.00	24,180,100.00	24,785,100.00
17051001/21020105 Entertainment Allowance		2,084,696.00	1,510,200.00	1,510,200.00	574,496.00-	38.04%-	16,308,000.00	16,715,500.00	17,133,300.00
17051001/21020106 Leave Allowance		20,402,659.00	18,464,600.00	18,464,600.00	1,938,059.00-	10.50%-	142,332,300.00	145,890,700.00	149,537,800.00
17051001/21020107 Domestic Staff Allowance		24,117,457.08	34,513,800.00	24,513,800.00	396,342.92+	1.62%+	384,756,768.00	394,375,700.00	404,235,200.00
17051001/21020111 Hazard Allowance			341,864,400.00	176,864,400.00	176,864,400.00+	100.00%+			
17051001/21020114 Duty Allowance			1,970,000.00	1,970,000.00	1,970,000.00+	100.00%+			
Sub Total: Personnel Cost	1,779,614,050.96	1,548,698,872.29	1,715,142,900.00	1,540,142,900.00	8,555,972.29-	0.56%-	2,768,401,792.00	2,837,611,000.00	2,908,552,200.00
17051001/22020101 Local Travel and Transport - Training		1,135,000.00	9,224,500.00	9,224,500.00	8,089,500.00+	87.70%+	8,069,400.00	8,271,300.00	8,477,800.00
17051001/22020102 Local Travel and Transport - Others		2,647,000.00	10,425,000.00	5,425,000.00	2,778,000.00+	51.21%+	6,510,000.00	6,672,300.00	6,839,200.00
17051001/22020103 International Transport and Travels - Training		1,964,900.00	4,099,600.00	2,099,600.00	134,700.00+	6.42%+	3,919,520.00	4,018,000.00	4,118,800.00
17051001/22020301 Office Stationeries/Computer Consumables		1,986,000.00	3,074,400.00	3,074,400.00	1,088,400.00+	35.40%+	2,689,280.00	2,756,300.00	2,824,800.00
17051001/22020302 Books		845,400.00	5,124,900.00	2,124,900.00	1,279,500.00+	60.21%+	3,000,000.00	3,074,500.00	3,151,300.00
17051001/22020305 Printing of Non Security Documents		1,700,350.00	5,124,900.00	5,124,900.00	3,424,550.00+	66.82%+	4,149,880.00	4,253,300.00	4,360,100.00
17051001/22020310 Teaching aids/Instruction Materials			6,175,300.00	3,175,300.00	3,175,300.00+	100.00%+	6,410,360.00	6,570,300.00	6,734,800.00
17051001/22020401 Maintenance of Motor Vehicle/Transport		846,750.00	3,074,400.00	3,074,400.00	2,227,650.00+	72.46%+	2,689,280.00	2,756,300.00	2,824,800.00
17051001/22020402 Maintenance of Office Furniture		1,844,700.00	3,174,100.00	2,174,100.00	329,400.00+	15.15%+	3,808,920.00	3,904,000.00	4,001,300.00
17051001/22020404 Maintenance of Office/IT Equipments		778,810.00	2,050,400.00	1,050,400.00	271,590.00+	25.86%+	1,460,480.00	1,497,000.00	1,534,200.00
17051001/22020405 Maintenance of Plants & Generators		3,384,790.00	5,124,900.00	5,124,900.00	1,740,110.00+	33.95%+	6,149,880.00	6,303,700.00	6,461,000.00
17051001/22020501 Local Training		780,000.00	10,249,700.00	4,249,700.00	3,469,700.00+	81.65%+	10,299,640.00	10,557,000.00	10,821,100.00
17051001/22020801 Motor Vehicle Fuel Cost		1,961,115.00	5,124,900.00	3,124,900.00	1,163,785.00+	37.24%+	6,149,880.00	6,303,700.00	6,461,000.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022 ₦	Actual 2023 ₦	Original Budget 2023 ₦	Revised Budget 2023 ₦	Amt Varian 2023 ₦	% Variance 2023 %	Budget 2024 ₦	Proposed 2025 ₦	Proposed 2026 ₦
17051001/22020803 Plant/Generator Fuel Cost		1,663,600.00	4,099,600.00	2,099,600.00	436,000.00+	20.77%+	4,919,520.00	5,042,100.00	5,168,200.00
17051001/22020901 Bank Charges (Other Than Interest)		11,534.57	1,537,800.00	1,537,800.00	1,526,265.43+	99.25%+	1,537,800.00	1,576,200.00	1,615,800.00
17051001/22021001 Refreshment & Meals		230,000.00			230,000.00-				
17051001/22021002 Honararium & Sitting Allowance		240,000.00	2,050,400.00	2,050,400.00	1,810,400.00+	88.29%+	2,460,480.00	2,522,200.00	2,585,800.00
17051001/22021003 Publicity and Advertisements		363,850.00	512,600.00	512,600.00	148,750.00+	29.02%+	512,600.00	525,800.00	539,000.00
17051001/22021004 Medical Expenses			307,300.00	307,300.00	307,300.00+	100.00%+	307,300.00	314,600.00	323,000.00
17051001/22021006 Postages & courier Services			307,300.00	307,300.00	307,300.00+	100.00%+	307,300.00	314,600.00	323,000.00
17051001/22021007 Welfare Packages		2,610,000.00	3,074,400.00	3,074,400.00	464,400.00+	15.11%+	3,689,280.00	3,781,500.00	3,876,300.00
17051001/22021009 Sporting Activities			1,537,800.00	1,537,800.00	1,537,800.00+	100.00%+	1,845,360.00	1,891,900.00	1,938,800.00
17051001/22021014 Annual Budget Expenses and Administration		3,217,250.00	255,700.00	255,700.00	2,961,550.00-	1,158.21%-	250,000.00	255,700.00	261,700.00
17051001/22021016 Servicom			153,700.00	153,700.00	153,700.00+	100.00%+	150,000.00	153,700.00	157,300.00
Sub-Total: Overhead		28,211,049.57	85,883,600.00	60,883,600.00	32,672,550.43+	53.66%+	81,286,160.00	83,316,000.00	85,399,100.00
Total Recurrent Expenditure	1,779,614,050.96	1,576,909,921.86	1,801,026,500.00	1,601,026,500.00	24,116,578.14+	1.51%+	2,849,687,952.00	2,920,927,000.00	2,993,951,300.00
17056001 - Abia State Scholarship Board									
17056001/21010101 Basic Salary			1,032,400.00	1,032,400.00	1,032,400.00+	100.00%+	1,032,400.00	1,057,700.00	1,084,100.00
17056001/21020102 Transport Allowance			720,300.00	720,300.00	720,300.00+	100.00%+	720,300.00	738,300.00	756,300.00
17056001/21020103 Meal Subsidy			120,000.00	120,000.00	120,000.00+	100.00%+	120,000.00	122,500.00	126,100.00
17056001/21020104 Utility Allowance			88,800.00	88,800.00	88,800.00+	100.00%+	88,800.00	91,200.00	93,600.00
17056001/21020105 Entertainment Allowance			110,400.00	110,400.00	110,400.00+	100.00%+	110,400.00	112,900.00	115,300.00
17056001/21020107 Domestic Staff Allowance			243,700.00	243,700.00	243,700.00+	100.00%+	243,700.00	249,700.00	255,700.00
17056001/21020114 Duty Allowance			2,519,800.00	2,519,800.00	2,519,800.00+	100.00%+	2,519,800.00	2,582,300.00	2,647,100.00
17056001/21020115 Sitting Allowance			2,720,300.00	2,720,300.00	2,720,300.00+	100.00%+	2,720,300.00	2,788,700.00	2,858,300.00
Sub Total: Personnel Cost			7,555,700.00	7,555,700.00	7,555,700.00+	100.00%+	7,555,700.00	7,743,300.00	7,936,500.00
17056001/22020101 Local Travel and Transport - Training			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,537,800.00	1,576,200.00
17056001/22020102 Local Travel and Transport - Others			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,537,800.00	1,576,200.00
17056001/22020301 Office Stationeries/Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
17056001/22020305 Printing of Non Security Documents			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,100.00	104,500.00
17056001/22020401 Maintenance of Motor Vehicle/Transport Equipment			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
17056001/22020402 Maintenance of Office Furniture			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,700.00	261,700.00
17056001/22020404 Maintenance of Office/IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
17056001/22020405 Maintenance of Plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
17056001/22020501 Local Training			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
17056001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
17056001/22020803 Plant/Generator Fuel Cost			600,200.00	600,200.00	600,200.00+	100.00%+			
17056001/22020801 Plant/Generator Fuel Cost							600,200.00	614,700.00	630,300.00
17056001/22021001 Refreshment & Meals			450,200.00	450,200.00	450,200.00+	100.00%+	450,200.00	461,000.00	473,000.00
17056001/22021003 Publicity and Advertisements			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17056001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
17056001/22021006 Postages & Courier Services			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00
17056001/22021007 Welfare packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17056001/22021014 Annual Budget Expenses And Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
17056001/22021016 Servicom			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,600.00	52,800.00
Sub-Total: Overhead			10,003,600.00	10,003,600.00	10,003,600.00+	100.00%+	10,003,900.00	10,248,800.00	10,504,400.00
Total Recurrent Expenditure			17,559,300.00	17,559,300.00	17,559,300.00+	100.00%+	17,559,600.00	17,992,100.00	18,440,900.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17064001 - Abia State Examination Development Centre									
17064001/22020103 Local Travel and Transport - Training	3,620,000.00	3,000,000.00			3,000,000.00-		3,200,000.00	3,279,700.00	3,361,400.00
17064001/22020102 Local Travel and Transport - Others	3,262,500.00	1,300,000.00	5,000,000.00	5,000,000.00	3,700,000.00+	74.00%+	5,200,000.00	5,330,100.00	5,463,400.00
17064001/22020101 Local Travel and Transport - Training			6,099,700.00	6,099,700.00	6,099,700.00+	100.00%+			
17064001/22020301 Office Stationeries/Computer Consumables	6,200,000.00	505,000.00	900,300.00	900,300.00	395,300.00+	43.91%+	3,302,000.00	3,384,200.00	3,468,300.00
17064001/22020305 Printing of Non Security Documents	1,950,000.00	2,425,000.00	4,000,000.00	4,000,000.00	1,575,000.00+	39.38%+	3,200,000.00	3,279,700.00	3,361,400.00
17064001/22020306 Printing of Security Documents	5,110,000.00	3,350,000.00	6,000,000.00	6,000,000.00	2,650,000.00+	44.17%+	3,200,000.00	3,279,700.00	3,361,400.00
17064001/22020309 Uniforms & Other Clothing			200,500.00	200,500.00	200,500.00+	100.00%+	300,000.00	307,300.00	314,500.00
17064001/22020401 Maintenance of Motor Vehicle/Transport Equipment	1,721,000.00	1,520,000.00	2,000,000.00	2,000,000.00	480,000.00+	24.00%+	3,300,000.00	3,382,900.00	3,467,000.00
17064001/22020402 Maintenance of Office Furniture	1,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,300,000.00	1,332,500.00	1,366,100.00
17064001/22020403 Maintenance of Office Building Residential Qtrs	3,900,000.00	1,750,000.00	4,000,000.00	4,000,000.00	2,250,000.00+	56.25%+	2,200,000.00	2,254,500.00	2,310,900.00
17064001/22020405 Maintenance of Plants & Generators	3,170,000.00	3,385,000.00	5,000,000.00	5,000,000.00	1,615,000.00+	32.30%+	5,200,000.00	5,330,100.00	5,463,400.00
17064001/22020501 Local Training	3,800,000.00	2,350,000.00	4,000,000.00	4,000,000.00	1,650,000.00+	41.25%+	4,540,000.00	4,653,100.00	4,769,500.00
17064001/22020801 Motor Vehicle Fuel Cost	1,313,200.00	750,000.00	2,600,200.00	2,600,200.00	1,850,200.00+	71.16%+	4,800,000.00	4,919,600.00	5,042,100.00
17064001/22020803 Plant/Generator Fuel Cost	1,223,000.00	900,000.00	2,000,000.00	2,000,000.00	1,100,000.00+	55.00%+	4,200,000.00	4,304,900.00	4,412,900.00
17064001/22021001 Refreshment & Meals	500,000.00	118,000.00	500,600.00	500,600.00	382,600.00+	76.43%+	760,000.00	779,100.00	798,300.00
17064001/22021002 Honorarium & Sitting Allowance	16,775,000.00	13,400,000.00	17,000,000.00	17,000,000.00	3,600,000.00+	21.18%+	10,200,000.00	10,455,000.00	10,716,700.00
17064001/22021003 Publicity & Advertisements	503,500.00	48,000.00	500,600.00	500,600.00	452,600.00+	90.41%+	600,000.00	614,700.00	630,300.00
17064001/22021004 Medical Expenses	450,000.00	300,000.00	600,200.00	600,200.00	300,200.00+	50.02%+	2,750,000.00	2,818,700.00	2,889,500.00
17064001/22021007 Welfare Packages	6,644,800.00	7,150,000.00	10,000,000.00	10,000,000.00	2,850,000.00+	28.50%+	3,200,000.00	3,279,700.00	3,361,400.00
17064001/22021009 Sporting Activities	250,000.00	150,000.00	300,100.00	300,100.00	150,100.00+	50.02%+	400,000.00	410,500.00	421,300.00
17064001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
17064001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+			
Sub-Total: Overhead	61,393,000.00	42,401,000.00	72,102,000.00	72,102,000.00	29,701,000.00+	41.19%+	62,102,000.00	63,651,700.00	65,241,500.00
Total Recurrent Expenditure	61,393,000.00	42,401,000.00	72,102,000.00	72,102,000.00	29,701,000.00+	41.19%+	62,102,000.00	63,651,700.00	65,241,500.00
17008002 - Abia E - Library									
17008002/22020101 Local Travel and Transport - Training			500,600.00	500,600.00	500,600.00+	100.00%+			
17008002/22020102 Local Travel and Transport - Others			500,600.00	500,600.00	500,600.00+	100.00%+			
17008002/22020203 Internet Access Charges		93,025.00	1,000,000.00	1,000,000.00	906,975.00+	90.70%+			
17008002/22020205 Water Rates			99,600.00	99,600.00	99,600.00+	100.00%+			
17008002/22020301 Office Stationeries / Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
17008002/22020305 Printing of Non Security Documents			500,600.00	500,600.00	500,600.00+	100.00%+			
17008002/22020306 Printing of Security Documents			200,500.00	200,500.00	200,500.00+	100.00%+			
17008002/22020401 Maintenance of Motor Vehicle / Transport Equipments			500,600.00	500,600.00	500,600.00+	100.00%+			
17008002/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+			
17008002/22020403 Maintenance of Office Building / Residential Qtrs			200,500.00	200,500.00	200,500.00+	100.00%+			
17008002/22020405 Maintanace of plants & Generators			300,100.00	300,100.00	300,100.00+	100.00%+			
17008002/22020501 Local Training			1,300,100.00	1,300,100.00	1,300,100.00+	100.00%+			
17008002/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+			
17008002/22020803 Plants and Generator Fuel Cost			200,500.00	200,500.00	200,500.00+	100.00%+			
17008002/22021001 Refreshment and Meals			300,100.00	300,100.00	300,100.00+	100.00%+			
17008002/22021003 Publicity and Advertisements			300,100.00	300,100.00	300,100.00+	100.00%+			
17008002/22021004 Medical Expenses			399,800.00	399,800.00	399,800.00+	100.00%+			
17008002/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17008002/22021009 Sporting Activies			300,100.00	300,100.00	300,100.00+	100.00%+			
17008002/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+			
17008002/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+			
Sub-Total: Overhead		93,025.00	9,505,400.00	9,505,400.00	9,412,375.00+	99.02%+			
Total Recurrent Expenditure		93,025.00	9,505,400.00	9,505,400.00	9,412,375.00+	99.02%+			
17001002 - Abia State Education for Employment Agency									
17001002/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17001002/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17001002/22020104 International & Transport & Travel - Others			1,600,200.00	1,600,200.00	1,600,200.00+	100.00%+	1,600,200.00	1,639,900.00	1,680,700.00
17001002/22020301 Office Stationeries/Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17001002/22020305 Printing of Non Security Document			99,600.00	99,600.00	99,600.00+	100.00%+	99,700.00	102,100.00	104,500.00
17001002/22020309 Uniforms and Clothings			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,600.00	52,800.00
17001002/22020310 Teaching aids/Instruction Materials			150,100.00	150,100.00	150,100.00+	100.00%+	150,000.00	153,700.00	157,300.00
17001002/22020401 Maintenance of Motor Vehicle/Transport Equipment			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00
17001002/22020402 Maintenance of Office Furniture			99,600.00	99,600.00	99,600.00+	100.00%+	99,600.00	102,000.00	104,400.00
17001002/22020403 Maintenance of Office Buildings /Residential Qtrs			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
17001002/22020404 Maintenance of Office/IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
17001002/22020405 Maintenance of Plants & Generators			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
17001002/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
17001002/22020605 Cleaning & Fumigation Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,600.00	52,800.00
17001002/22020801 Motor Vehicle Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00
17001002/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
17001002/22021001 Refreshment & Meals			99,600.00	99,600.00	99,600.00+	100.00%+	99,600.00	102,000.00	104,400.00
17001002/22021002 Honorarium & Sitting Allowance			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
17001002/22021003 Publicity and Advertisements			99,600.00	99,600.00	99,600.00+	100.00%+	99,600.00	102,000.00	104,400.00
17001002/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
17001002/22021006 Postages & Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	50,400.00	51,600.00	52,800.00
17001002/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
17001002/22021014 Annual Budget Expenses And Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
17001002/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead			10,003,500.00	10,003,500.00	10,003,500.00+	100.00%+	10,003,800.00	10,248,600.00	10,504,200.00
Total Recurrent Expenditure			10,003,500.00	10,003,500.00	10,003,500.00+	100.00%+	10,003,800.00	10,248,600.00	10,504,200.00
17003002 - Abia State Continuing Teachers Training Board									
17003002/21010101 Basic Salary			1,282,100.00	1,282,100.00	1,282,100.00+	100.00%+	2,642,444.00	2,708,300.00	2,775,600.00
17003002/21010103 Consolidated Revenue Fund Charges - Salaries			396,100.00	396,100.00	396,100.00+	100.00%+	395,600.00	405,700.00	415,300.00
17003002/21020101 Housing/Rent Allowance			794,700.00	794,700.00	794,700.00+	100.00%+	1,231,628.00	1,262,900.00	1,294,100.00
17003002/21020102 Transport Allowance			156,100.00	156,100.00	156,100.00+	100.00%+	237,720.00	243,700.00	249,700.00
17003002/21020103 Meal Subsidy			26,400.00	26,400.00	26,400.00+	100.00%+	69,600.00	70,900.00	72,200.00
17003002/21020104 Utility Allowance			73,300.00	73,300.00	73,300.00+	100.00%+	103,672.00	106,800.00	109,200.00
17003002/21020105 Entertainment Allowance			26,400.00	26,400.00	26,400.00+	100.00%+	26,424.00	27,600.00	28,800.00
17003002/21020106 Leave Allowance			115,200.00	115,200.00	115,200.00+	100.00%+	265,244.00	271,400.00	278,600.00
17003002/21020107 Domestic Staff Allowance			183,700.00	183,700.00	183,700.00+	100.00%+	183,600.00	188,500.00	193,300.00
17003002/21020109 Duty Allowance			84,000.00	84,000.00	84,000.00+	100.00%+	528,000.00	541,400.00	554,600.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
Sub Total: Personnel Cost			3,138,000.00	3,138,000.00	3,138,000.00+	100.00%+	5,683,932.00	5,827,200.00	5,971,400.00
17003002/22020101 Local Travel and Transport - Training			1,000,000.00	400,000.00	400,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17003002/22020102 Local Travel and Transport - Others			1,200,500.00	400,500.00	400,500.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17003002/22020301 Office Stationeries/Computer Consumables			1,000,000.00	400,000.00	400,000.00+	100.00%+	500,000.00	512,600.00	525,800.00
17003002/22020305 Printing of Non Security Document			99,600.00	99,600.00	99,600.00+	100.00%+	214,200.00	219,700.00	225,700.00
17003002/22020309 Uniforms and Clothings			99,600.00	99,600.00	99,600.00+	100.00%+	71,400.00	73,200.00	75,600.00
17003002/22020310 Teaching aids/Instruction Materials		400,000.00	2,000,000.00	1,000,000.00	600,000.00+	60.00%+	728,280.00	746,700.00	765,900.00
17003002/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	600,000.00	600,000.00+	100.00%+	700,000.00	717,900.00	735,900.00
17003002/22020402 Maintenance of Office Furniture			150,100.00	150,100.00	150,100.00+	100.00%+	208,080.00	213,700.00	218,500.00
17003002/22020403 Maintenance of Office Buildings /Residential Qtrs			200,500.00	100,500.00	100,500.00+	100.00%+	624,240.00	639,900.00	655,500.00
17003002/22020404 Maintenance of Office/IT Equipments		800,000.00	99,600.00	99,600.00	700,400.00-	703.21%-	520,200.00	533,000.00	546,200.00
17003002/22020405 Maintenance of Plants & Generators			200,500.00	100,500.00	100,500.00+	100.00%+	500,990.00	513,800.00	527,000.00
17003002/22020501 Local Training			200,500.00	100,500.00	100,500.00+	100.00%+	520,200.00	533,000.00	546,200.00
17003002/22020605 Cleaning & Fumigation Services			99,600.00	99,600.00	99,600.00+	100.00%+			
17003002/22020801 Motor Vehicle Fuel Cost			500,600.00	200,600.00	200,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
17003002/22020803 Plant/Generator Fuel Cost			500,600.00	200,600.00	200,600.00+	100.00%+	530,604.00	543,800.00	557,000.00
17003002/22021001 Refreshment & Meals			99,600.00	99,600.00	99,600.00+	100.00%+			
17003002/22021002 Honorarium & Sitting Allowance			500,600.00	300,600.00	300,600.00+	100.00%+			
17003002/22021004 Medical Expenses			99,600.00	99,600.00	99,600.00+	100.00%+	624,240.00	639,900.00	655,500.00
17003002/22021006 Postages & Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+	31,212.00	32,400.00	33,600.00
17003002/22021007 Welfare Packages			699,900.00	299,900.00	299,900.00+	100.00%+	400,400.00	410,600.00	421,400.00
17003002/22021009 Sporting Activities			200,500.00	100,500.00	100,500.00+	100.00%+	104,040.00	106,800.00	109,200.00
17003002/22021014 Annual Budget Expenses And Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
17003002/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,050.00	153,700.00	157,300.00
Sub-Total: Overhead		1,200,000.00	10,402,100.00	5,402,100.00	4,202,100.00+	77.79%+	9,178,136.00	9,409,400.00	9,644,600.00
Total Recurrent Expenditure		1,200,000.00	13,540,100.00	8,540,100.00	7,340,100.00+	85.95%+	14,862,068.00	15,236,600.00	15,616,000.00
17065001 - Abia Stste Education Support Fee And Education									
17065001/21010101 Basic Salary			8,414,200.00	8,414,200.00	8,414,200.00+	100.00%+	8,414,200.00	8,624,300.00	8,840,300.00
17065001/21020101 Housing/Rent Allowance			2,240,100.00	2,240,100.00	2,240,100.00+	100.00%+	2,240,100.00	2,296,500.00	2,354,100.00
17065001/21020102 Transport Allowance			605,000.00	605,000.00	605,000.00+	100.00%+	605,000.00	620,600.00	636,200.00
17065001/21020103 Meal Subsidy			265,300.00	265,300.00	265,300.00+	100.00%+	265,300.00	272,500.00	279,700.00
17065001/21020104 Utility Allowance			146,500.00	146,500.00	146,500.00+	100.00%+	146,500.00	150,100.00	153,700.00
17065001/21020106 Leave Allowance			840,400.00	840,400.00	840,400.00+	100.00%+	840,400.00	861,900.00	883,500.00
Sub Total: Personnel Cost			12,511,500.00	12,511,500.00	12,511,500.00+	100.00%+	12,511,500.00	12,825,900.00	13,147,500.00
17065001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17065001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17065001/22020201 Electricity Charges			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
17065001/22020202 Telephone Charge			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
17065001/22020203 Internet Access Charges			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
17065001/22020301 Office Stationeries/Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17065001/22020305 Printing of Non Security Documents			1,099,700.00	1,099,700.00	1,099,700.00+	100.00%+	1,099,700.00	1,127,200.00	1,154,900.00
17065001/22020401 Maintenance of Motor Vehicle/Transport			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,537,800.00	1,576,200.00
17065001/22020402 Maintenance of Office Furniture			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
17065001/22020403 Maintenance of Office Building Residential Qtrs			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17065001/22020405 Maintenance of Plants & Generators			1,099,700.00	1,099,700.00	1,099,700.00+	100.00%+	1,099,700.00	1,127,200.00	1,154,900.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17065001/22020406 Other Maintenance Services			549,800.00	549,800.00	549,800.00+	100.00%+	549,800.00	563,100.00	577,500.00
17065001/22020501 Local Training			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	614,700.00	630,300.00
17065001/22020605 Cleaning and Fumigation Services			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
17065001/22020801 Motor Vehicle Fuel Cost			1,050,400.00	1,050,400.00	1,050,400.00+	100.00%+	1,050,400.00	1,076,800.00	1,103,300.00
17065001/22020803 Plant/Generator Fuel Cost			1,200,400.00	1,200,400.00	1,200,400.00+	100.00%+	1,200,400.00	1,230,500.00	1,261,700.00
17065001/22020901 Bank Charges			290,500.00	290,500.00	290,500.00+	100.00%+	290,500.00	297,700.00	304,900.00
17065001/22021002 Honorarium & Sitting Allowance			3,325,300.00	3,325,300.00	3,325,300.00+	100.00%+	3,325,300.00	3,408,200.00	3,493,400.00
17065001/22021003 Publicity & Advertisements			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
17065001/22021004 Medical Expenses			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00
17065001/22021006 Postages/Courier Services			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17065001/22021007 Welfare Packages			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
17065001/22021014 Annual Budget Expenses & Administration			300,100.00	300,100.00	300,100.00+	100.00%+	250,000.00	255,700.00	261,700.00
17065001/22021016 Servicom			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
Sub-Total: Overhead			25,919,500.00	25,919,500.00	25,919,500.00+	100.00%+	25,869,400.00	26,512,600.00	27,175,300.00
Total Recurrent Expenditure			38,431,000.00	38,431,000.00	38,431,000.00+	100.00%+	38,380,900.00	39,338,500.00	40,322,800.00
21001001 - Ministry of Health									
21001001/21010101 Basic Salary	1,717,260,256.77	1,282,400,034.79	598,905,200.00	1,419,405,200.00	137,005,165.21+	9.65%+	2,496,183,493.00	2,558,588,200.00	2,622,553,300.00
21001001/21010102 Overtime Payments	3,174,709.00	3,249,653.84	10,033,600.00	10,033,600.00	6,783,946.16+	67.61%+	8,525,648.00	8,738,300.00	8,956,800.00
21001001/21010103 Consolidated Revenue Fund Charges - Salaries	12,506,621.21	93,590.22			93,590.22-				
21001001/21020101 Housing/Rent Allowance	27,303,521.70	24,415,020.22	37,379,300.00	37,379,300.00	12,964,279.78+	34.68%+	38,218,338.00	39,174,000.00	40,153,600.00
21001001/21020102 Transport Allowance	8,205,946.70	6,820,643.22	12,554,700.00	12,554,700.00	5,734,056.78+	45.67%+	7,983,624.00	8,183,600.00	8,387,700.00
21001001/21020103 Meal Subsidy	3,351,000.00	2,974,000.00	15,614,600.00	15,614,600.00	12,640,600.00+	80.95%+	4,011,564.00	4,111,700.00	4,214,900.00
21001001/21020104 Utility Allowance	2,302,181.00	1,681,920.50	27,140,500.00	27,140,500.00	25,458,579.50+	93.80%+	3,028,824.00	3,104,500.00	3,182,500.00
21001001/21020105 Entertainment Allowance	546,771.00	301,650.50	22,993,900.00	22,993,900.00	22,692,249.50+	98.69%+	208,716.00	213,700.00	218,500.00
21001001/21020106 Leave Allowance		79,800,885.00	28,534,200.00	28,534,200.00	51,266,685.00-	179.67%-	12,197,382.00	12,501,800.00	12,814,000.00
21001001/21020107 Domestic Staff Allowance	4,236,358.94	3,378,890.09	2,649,500.00	2,649,500.00	729,390.09-	27.53%-	5,392,836.00	5,528,200.00	5,666,300.00
21001001/21020108 Shift Allowance	23,312,009.08	9,282,676.00	372,200.00	372,200.00	8,910,476.00-	2,394.00%-	94,526,994.00	96,890,700.00	99,313,200.00
21001001/21020109 Call Duty Allowance	169,478,798.86	64,124,229.80	204,746,700.00	204,746,700.00	140,622,470.20+	68.68%+	175,311,270.00	179,693,900.00	184,186,100.00
21001001/21020110 Clinical Allowance			128,549,800.00	128,549,800.00	128,549,800.00+	100.00%+	55,415,955.00	56,801,900.00	58,222,100.00
21001001/21020111 Hazard Allowance	66,965,000.00	56,903,000.00	25,440,500.00	25,440,500.00	31,462,500.00-	123.67%-	76,080,000.00	77,982,000.00	79,931,600.00
21001001/21020112 Rural Posting Allowance	12,927,135.90	11,352,523.58			11,352,523.58-		89,006,572.00	91,231,700.00	93,512,600.00
21001001/21020113 Teaching Allowance	25,081,175.85	25,306,893.21	26,530,600.00	26,530,600.00	1,223,706.79+	4.61%+	95,368,214.00	97,752,700.00	100,196,800.00
21001001/21020114 Duty Allowance	49,000.00	97,441.00			97,441.00-				
21001001/21020119 Non Clinical Allowance	125,498,509.21	43,999,698.41			43,999,698.41-		231,617,178.00	237,408,100.00	243,343,300.00
Sub Total: Personnel Cost	2,202,198,995.22	1,616,182,750.38	1,141,445,300.00	1,961,945,300.00	345,762,549.62+	17.62%+	3,393,076,608.00	3,477,905,000.00	3,564,853,300.00
21001001/22020101 Local Travel and Transport - Training	3,000,000.00		3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	4,500,600.00	4,613,400.00	4,728,700.00
21001001/22020102 Local Travel and Transport - Others	1,400,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
21001001/22020103 International Transport and Travels - Training			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	4,500,600.00	4,613,400.00	4,728,700.00
21001001/22020104 International Transport and Travels - Others			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/22020301 Office Stationeries/Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
21001001/22020307 Drugs & Medical Supply	100,000.00		12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
21001001/22020309 Uniforms & Other Clothing			150,100.00	150,100.00	150,100.00+	100.00%+	650,700.00	667,400.00	684,200.00
21001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
21001001/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
21001001/22020403 Maintenance of Office Buildings/Residential Qtrs			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21001001/22020404 Maintenance of Office/IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	1,500,600.00	1,537,800.00	1,576,200.00
21001001/22020405 Maintenance of Plants and Generators			500,600.00	500,600.00	500,600.00+	100.00%+	2,900,400.00	2,972,400.00	3,046,800.00
21001001/22020406 Other Maintenance Services	200,000.00		399,800.00	399,800.00	399,800.00+	100.00%+			
21001001/22020501 Local Training	500,000.00	630,000.00	1,000,000.00	1,000,000.00	370,000.00+	37.00%+	2,000,000.00	2,050,400.00	2,102,000.00
21001001/22020601 Security Service			500,600.00	500,600.00	500,600.00+	100.00%+			
21001001/22020605 Cleaning and Fumigation Services			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00
21001001/22020801 Motor Vehicle Fuel Cost			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,800,700.00	2,870,400.00	2,942,400.00
21001001/22020803 Plant/Generator Fuel Cost			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,500,600.00	2,563,000.00	2,626,700.00
21001001/22021003 Publicity and Advertisements			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
21001001/22021004 Medical Services		545,650.00	1,200,500.00	1,200,500.00	654,850.00+	54.55%+	3,200,500.00	3,280,900.00	3,362,600.00
21001001/22021006 Postages and Courier Services			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
21001001/22021007 Welfare Packages			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
21001001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+			
21001001/22021010 Direct Teaching & Laboratory Cost			500,600.00	500,600.00	500,600.00+	100.00%+			
21001001/22021014 Annual Budget Expenses and Administration		249,000.00	249,700.00	249,700.00	700.00+	0.28%+	250,000.00	255,700.00	261,700.00
21001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+			
Sub-Total: Overhead	5,200,000.00	1,424,650.00	38,305,100.00	38,305,100.00	36,880,450.00+	96.28%+	33,155,300.00	33,983,200.00	34,830,800.00
Total Recurrent Expenditure	2,207,398,995.22	1,617,607,400.38	1,179,750,400.00	2,000,250,400.00	382,642,999.62+	19.13%+	3,426,231,908.00	3,511,888,200.00	3,599,684,100.00
21003001 - Abia State Primary Health Care Mgt Agency									
21003001/22020101 Local Travel and Transport - Training			4,630,200.00	4,630,200.00	4,630,200.00+	100.00%+	4,630,200.00	4,745,500.00	4,864,300.00
21003001/22020102 Local Travel and Transport - Others			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
21003001/22020301 Office Stationeries/Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
21003001/22020305 Printing of Non Security Documents			210,100.00	210,100.00	210,100.00+	100.00%+	210,100.00	214,900.00	219,800.00
21003001/22020309 Uniforms and Other Clothings			69,700.00	69,700.00	69,700.00+	100.00%+	69,700.00	72,000.00	74,400.00
21003001/22020401 Maintenance of Motor Vehicle/Transport Equipment			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	614,700.00	630,300.00
21003001/22020402 Maintenance of Office Furniture			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,300.00	210,100.00
21003001/22020403 Maintenance of Office Building Residential Qtrs			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	614,700.00	630,300.00
21003001/22020404 Maintenance of Office / IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
21003001/22020405 Maintenance of Plants & Generators			900,300.00	900,300.00	900,300.00+	100.00%+	900,300.00	923,100.00	945,900.00
21003001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
21003001/22020601 Security Services			699,900.00	699,900.00	699,900.00+	100.00%+	699,900.00	717,800.00	735,800.00
21003001/22020605 Cleaning and Fumigation Services			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
21003001/22020801 Motor Vehicle Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
21003001/22020803 Plant/Generator Fuel Cost			510,200.00	510,200.00	510,200.00+	100.00%+	510,200.00	523,400.00	536,600.00
21003001/22021002 Honorarium & Sitting Allowance for Board Members			2,399,800.00	2,399,800.00	2,399,800.00+	100.00%+	2,399,800.00	2,459,800.00	2,521,000.00
21003001/22021004 Medical Expenses			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	614,700.00	630,300.00
21003001/22021006 Postage and Courier Services			30,000.00	30,000.00	30,000.00+	100.00%+	30,000.00	31,200.00	32,400.00
21003001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
21003001/22021009 Sporting Activities			99,700.00	99,700.00	99,700.00+	100.00%+	99,700.00	102,100.00	104,500.00
21003001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,700.00	261,700.00
21003001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead			21,752,600.00	21,752,600.00	21,752,600.00+	100.00%+	21,752,600.00	22,294,300.00	22,851,300.00
Total Recurrent Expenditure			21,752,600.00	21,752,600.00	21,752,600.00+	100.00%+	21,752,600.00	22,294,300.00	22,851,300.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21026001 - Abia State University Teaching Hospital - Aba									
21026001/21010101 Basic Salary	3,245,014,925.08	520,851,022.02	1,284,504,200.00	1,084,504,200.00	563,653,177.98+	51.97%+	1,327,274,504.00	1,360,456,200.00	1,394,468,200.00
21026001/21020108 Shift Allowance		83,371,190.83	83,111,700.00	83,111,700.00	259,490.83-	0.31%-	75,130,162.00	77,008,400.00	78,933,900.00
21026001/21020109 Call Duties Allowance			141,369,700.00	91,369,700.00	91,369,700.00+	100.00%+	130,139,720.00	133,393,700.00	136,728,600.00
21026001/21020110 Clinical Allowance		107,291,431.01	1,354,200.00	1,354,200.00	105,937,231.01-	7,822.86%-	903,076.00	925,600.00	948,400.00
21026001/21020111 Hazard Allowance		46,476,500.00	44,880,000.00	44,880,000.00	1,596,500.00-	3.56%-	40,500,000.00	41,512,600.00	42,551,000.00
21026001/21020113 Teaching Allowance		102,450,092.03	26,151,300.00	26,151,300.00	76,298,792.03-	291.76%-	23,525,064.00	24,112,900.00	24,715,600.00
21026001/21020109 Call Duties Allowance		154,105,068.89			154,105,068.89-				
21026001/21020119 Non Clinical Allowance			104,749,100.00	54,749,100.00	54,749,100.00+	100.00%+	84,749,334.00	86,868,000.00	89,039,700.00
21026001/21020141 Specialist Allowance			66,857,100.00	66,857,100.00	66,857,100.00+	100.00%+	44,922,851.00	46,045,600.00	47,196,900.00
Sub Total: Personnel Cost	3,245,014,925.08	1,014,545,304.78	1,752,977,300.00	1,452,977,300.00	438,431,995.22+	30.17%+	1,727,144,711.00	1,770,323,000.00	1,814,582,300.00
21026001/22020101 Local Travel and Transport - Training	3,765,000.00	4,237,800.00	11,000,000.00	11,000,000.00	6,762,200.00+	61.47%+	9,000,000.00	9,224,500.00	9,455,000.00
21026001/22020102 Local Travel and Transport - Others	3,681,000.00	4,319,400.00	4,500,600.00	4,500,600.00	181,200.00+	4.03%+	4,500,600.00	4,613,400.00	4,728,700.00
21026001/22020103 International Transport and Travels - Training			7,500,600.00	7,500,600.00	7,500,600.00+	100.00%+	7,500,600.00	7,687,900.00	7,880,000.00
21026001/22020201 Electricity Charges	3,487,575.24	9,301,478.92	7,001,200.00	7,001,200.00	2,300,278.92-	32.86%-	5,001,200.00	5,126,100.00	5,254,500.00
21026001/22020203 Internet Access Charges			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
21026001/22020208 Software Charges/Licensed Renewal		58,200.00	200,500.00	200,500.00	142,300.00+	70.97%+	200,500.00	205,300.00	210,100.00
21026001/22020301 Office Stationeries/Computer Consumables	2,089,300.00	3,046,370.00	4,000,000.00	4,000,000.00	953,630.00+	23.84%+	4,000,000.00	4,099,700.00	4,201,800.00
21026001/22020305 Printing and Non Security Documents		3,963,000.00	3,000,000.00	3,000,000.00	963,000.00-	32.10%-	3,000,000.00	3,074,500.00	3,151,300.00
21026001/22020306 Printing of Security Documents		780,490.00	1,000,000.00	1,000,000.00	219,510.00+	21.95%+	1,000,000.00	1,025,200.00	1,050,400.00
21026001/22020307 Drugs and Medical Supplies	1,546,425.00	30,125,729.48	63,000,000.00	63,000,000.00	32,874,270.52+	52.18%+	43,000,000.00	44,074,500.00	45,176,500.00
21026001/22020309 Uniforms & Other Clothing		1,592,200.00	2,000,000.00	2,000,000.00	407,800.00+	20.39%+	2,000,000.00	2,050,400.00	2,102,000.00
21026001/22020310 Teaching aids/ Instruction Materials	2,196,200.00	542,500.00	7,000,000.00	7,000,000.00	6,457,500.00+	92.25%+	7,000,000.00	7,175,200.00	7,354,100.00
21026001/22020311 Food Stuff/Catering Materials Supplies		1,053,000.00	8,000,000.00	8,000,000.00	6,947,000.00+	86.84%+	8,000,000.00	8,200,400.00	8,405,700.00
21026001/22020401 Maintenance of Motor Vehicle/Transport	3,009,350.00	3,863,750.00	4,000,000.00	4,000,000.00	136,250.00+	3.41%+	4,000,000.00	4,099,700.00	4,201,800.00
21026001/22020402 Maintenance of Office Furniture		850,000.00	2,000,000.00	2,000,000.00	1,150,000.00+	57.50%+	2,000,000.00	2,050,400.00	2,102,000.00
21026001/22020403 Maintenance of Office Building Residential Qtrs		3,314,500.00	2,000,000.00	2,000,000.00	1,314,500.00-	65.73%-	2,000,000.00	2,050,400.00	2,102,000.00
21026001/22020404 Maintenance of Office/IT Equipments		1,224,200.00	1,500,600.00	1,500,600.00	276,400.00+	18.42%+	1,500,600.00	1,537,800.00	1,576,200.00
21026001/22020405 Maintenance of Plants & Generators	4,949,310.00	3,181,900.00	5,200,500.00	5,200,500.00	2,018,600.00+	38.82%+	5,200,500.00	5,330,200.00	5,463,500.00
21026001/22020406 Other Maintenance Services	1,139,050.00	1,852,425.00	2,000,000.00	2,000,000.00	147,575.00+	7.38%+	2,000,000.00	2,050,400.00	2,102,000.00
21026001/22020501 Local Training	4,947,768.40	3,560,850.00	5,000,000.00	5,000,000.00	1,439,150.00+	28.78%+	5,000,000.00	5,124,900.00	5,253,300.00
21026001/22020601 Security Services	980,000.00	1,074,000.00	4,000,000.00	4,000,000.00	2,926,000.00+	73.15%+	4,000,000.00	4,099,700.00	4,201,800.00
21026001/22020605 Cleaning & Fumigation Services	1,832,200.00	2,942,810.00	2,000,000.00	2,000,000.00	942,810.00-	47.14%-	2,000,000.00	2,050,400.00	2,102,000.00
21026001/22020701 Financial Consulting		7,072,182.48	1,000,000.00	1,000,000.00	6,072,182.48-	607.22%-	1,000,000.00	1,025,200.00	1,050,400.00
21026001/22020703 Legal Services	200,000.00	410,000.00	2,000,000.00	2,000,000.00	1,590,000.00+	79.50%+	2,000,000.00	2,050,400.00	2,102,000.00
21026001/22020801 Motor Vehicle Fuel Cost	2,069,470.00	2,760,640.00	3,000,000.00	3,000,000.00	239,360.00+	7.98%+	3,000,000.00	3,074,500.00	3,151,300.00
21026001/22020802 Other Transport Equipment Fuel Cost	854,756.32	927,650.00	1,000,000.00	1,000,000.00	72,350.00+	7.24%+	1,000,000.00	1,025,200.00	1,050,400.00
21026001/22020803 Plant/Generator Fuel Cost	3,530,840.00	4,348,900.00	4,500,600.00	4,500,600.00	151,700.00+	3.37%+	4,500,600.00	4,613,400.00	4,728,700.00
21026001/22020806 Cooking Gas/Fuel Cost		1,050,000.00	1,500,600.00	1,500,600.00	450,600.00+	30.03%+	1,500,600.00	1,537,800.00	1,576,200.00
21026001/22020901 Bank Charges (Other Than Interest)	282,214.56	432,424.26	1,500,600.00	1,500,600.00	1,068,175.74+	71.18%+	1,500,600.00	1,537,800.00	1,576,200.00
21026001/22021001 Refreshment & Meals	721,400.00	999,300.00	1,000,000.00	1,000,000.00	700.00+	0.07%+	1,000,000.00	1,025,200.00	1,050,400.00
21026001/22021002 Honararium & Sitting Allowance	4,971,100.00	5,945,745.00	13,000,000.00	13,000,000.00	7,054,255.00+	54.26%+	13,000,000.00	13,325,300.00	13,659,000.00
21026001/22021003 Publicity and Advertisements	342,560.00	515,600.00	1,000,000.00	1,000,000.00	484,400.00+	48.44%+	1,000,000.00	1,025,200.00	1,050,400.00
21026001/22021004 Medical Expenses	1,265,709.90	3,615,580.00	4,000,000.00	4,000,000.00	384,420.00+	9.61%+	4,000,000.00	4,099,700.00	4,201,800.00
21026001/22021005 Service School Fees Payment			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,563,000.00	2,626,700.00
21026001/22021006 Postages & courier Services	382,800.00	350,000.00	500,600.00	500,600.00	150,600.00+	30.08%+	500,600.00	512,600.00	525,800.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21026001/22021007 Welfare Packages	3,372,015.63	3,890,000.00	5,000,000.00	5,000,000.00	1,110,000.00+	22.20%+	5,000,000.00	5,124,900.00	5,253,300.00
21026001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
21026001/22021014 Annual Budget Expenses & Administration	249,700.00	201,800.00	249,700.00	249,700.00	47,900.00+	19.18%+	250,000.00	255,700.00	261,700.00
21026001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead	51,865,745.05	113,404,425.14	188,307,400.00	188,307,400.00	74,902,974.86+	39.78%+	164,307,700.00	168,413,300.00	172,621,000.00
Total Recurrent Expenditure	3,296,880,670.13	1,127,949,729.92	1,941,284,700.00	1,641,284,700.00	513,334,970.08+	31.28%+	1,891,452,411.00	1,938,736,300.00	1,987,203,300.00
21104001 - Abia State Coll. of Hlth Sci.& Mgt Technology									
21026002/21010101 Basic Salary	346,059,827.00	121,575,933.40	310,380,500.00	310,380,500.00	188,804,566.60+	60.83%+	342,816,730.00	351,386,600.00	360,171,700.00
21026002/21020101 Housing/Rent Allowance	1,033,000.00		79,971,200.00	70,971,200.00	70,971,200.00+	100.00%+	71,100,022.00	72,877,500.00	74,699,800.00
21026002/21020102 Transport Allowance			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,880,000.00	2,952,000.00	3,025,300.00
21026002/21020103 Meal Subsidy			689,100.00	689,100.00	689,100.00+	100.00%+	688,800.00	705,900.00	723,900.00
21026002/21020104 Utility Allowance			577,500.00	577,500.00	577,500.00+	100.00%+	577,784.00	591,900.00	606,300.00
21026002/21020105 Entertainment Allowance			1,444,200.00	1,444,200.00	1,444,200.00+	100.00%+	1,444,399.00	1,480,200.00	1,517,400.00
21026002/21020106 Leave Allowance			192,100.00	192,100.00	192,100.00+	100.00%+	192,586.00	196,900.00	201,700.00
21026002/21020111 Hazard Allowance			627,800.00	627,800.00	627,800.00+	100.00%+	1,119,989.00	1,147,700.00	1,176,500.00
21026002/21020114 Duty Allowance	43,475,920.00	74,749,342.36	25,627,900.00	19,627,900.00	55,121,442.36-	280.83%-	30,076,476.00	30,828,300.00	31,599,000.00
Sub Total: Personnel Cost	390,568,747.00	196,325,275.76	422,510,300.00	407,510,300.00	211,185,024.24+	51.82%+	450,896,786.00	462,167,000.00	473,721,600.00
21104001/22020101 Local Travel and Transport - Training	3,594,000.00	5,474,700.00	4,488,600.00	4,488,600.00	986,100.00-	21.97%-	4,077,500.00	4,178,900.00	4,283,300.00
21104001/22020102 Local Travel and Transport - Others	3,480,650.00	5,309,300.00	3,927,900.00	3,927,900.00	1,381,400.00-	35.17%-	3,484,900.00	3,571,500.00	3,660,400.00
21104001/22020201 Electricity Charges		685,000.00	1,795,900.00	1,795,900.00	1,110,900.00+	61.86%+	1,795,900.00	1,840,400.00	1,886,100.00
21104001/22020203 Internet Access Charges	485,000.00	540,000.00	1,684,200.00	1,684,200.00	1,144,200.00+	67.94%+	1,684,200.00	1,726,300.00	1,769,500.00
21104001/22020208 Software Charges	80,000.00	362,000.00	557,000.00	557,000.00	195,000.00+	35.01%+			
21104001/22020301 Office Stationeries/Computer Consumables	1,388,200.00	923,050.00	2,243,700.00	2,243,700.00	1,320,650.00+	58.86%+	3,000,000.00	3,074,500.00	3,151,300.00
21104001/22020304 Magazine & Periodicals	1,281,000.00		673,500.00	673,500.00	673,500.00+	100.00%+	673,500.00	690,300.00	707,100.00
21104001/22020305 Printing of Non Security Documents	4,473,000.00	3,100,000.00	1,122,400.00	622,400.00	2,477,600.00-	398.07%-			
21104001/22020306 Printing of Security Documents	3,315,000.00		6,170,500.00	11,170,500.00	11,170,500.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
21104001/22020309 Uniforms & Other Clothing	250,000.00		2,243,700.00	4,743,700.00	4,743,700.00+	100.00%+	1,100,000.00	1,127,300.00	1,155,000.00
21104001/22020310 Teaching aids/Instruction Materials	2,525,000.00		4,488,600.00	7,488,600.00	7,488,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
21104001/22020401 Maintenance of Motor Vehicle/Transport Equipment	2,416,500.00	270,000.00	1,684,200.00	1,684,200.00	1,414,200.00+	83.97%+	2,000,000.00	2,050,400.00	2,102,000.00
21104001/22020402 Maintenance of Office Furniture	951,500.00	5,143,700.00	1,684,200.00	3,184,200.00	1,959,500.00-	61.54%-	1,500,000.00	1,537,800.00	1,576,200.00
21104001/22020403 Maintenance of Office Building Residential Qtrs	3,718,550.00		1,122,400.00	1,122,400.00	1,122,400.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
21104001/22020404 Maintenance of Office / IT Equipments	531,700.00	1,067,300.00	1,122,400.00	1,122,400.00	55,100.00+	4.91%+	4,000,000.00	4,099,700.00	4,201,800.00
21104001/22020405 Maintenance of Plants & Generators	1,398,000.00	238,000.00	8,976,000.00	12,976,000.00	12,738,000.00+	98.17%+	5,000,000.00	5,124,900.00	5,253,300.00
21104001/22020406 Other Maintenance Services	3,688,382.98	792,800.00	1,122,400.00	1,122,400.00	329,600.00+	29.37%+	4,000,000.00	4,099,700.00	4,201,800.00
21104001/22020501 Local Training			2,243,700.00	3,843,700.00	3,843,700.00+	100.00%+	3,843,700.00	3,940,000.00	4,038,400.00
21104001/22020701 Financial Consulting	500,000.00	150,000.00	673,400.00	673,400.00	523,400.00+	77.72%+	673,400.00	690,300.00	707,100.00
21104001/22020703 Legal Services	750,000.00	96,500.00	1,122,400.00	1,122,400.00	1,025,900.00+	91.40%+	1,122,400.00	1,150,100.00	1,178,900.00
21104001/22020801 Motor Vehicle Fuel Cost	49,000.00		4,488,600.00	7,488,600.00	7,488,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
21104001/22020803 Plant/Generator Fuel Cost	9,966,000.00	2,767,150.00	5,609,900.00	2,609,900.00	157,250.00-	6.03%-	4,000,000.00	4,099,700.00	4,201,800.00
21104001/22020901 Bank Charges (Other Than Interest)		262,029.76	673,400.00	673,400.00	411,370.24+	61.09%+	673,400.00	690,300.00	707,100.00
21104001/22021001 Refreshment & Meals	3,684,100.00	772,600.00	1,122,400.00	2,522,400.00	1,749,800.00+	69.37%+	2,522,400.00	2,585,800.00	2,650,600.00
21104001/22021002 Honorarium & Sitting Allowance	13,665,500.00	600,000.00	5,609,900.00	2,609,900.00	2,009,900.00+	77.01%+	4,000,000.00	4,099,700.00	4,201,800.00
21104001/22021003 Publicity and Advertisements	353,000.00	559,000.00	561,800.00	561,800.00	2,800.00+	0.50%+	561,800.00	576,200.00	590,600.00
21104001/22021004 Medical Expenses	456,700.00		1,122,400.00	1,122,400.00	1,122,400.00+	100.00%+	1,122,400.00	1,150,100.00	1,178,900.00
21104001/22021005 Accreditation Exercise	1,862,500.00	8,642,619.04	11,219,700.00	11,219,700.00	2,577,080.96+	22.97%+	10,219,700.00	10,475,400.00	10,737,100.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21104001/22021006 Postages & courier Services	20,000.00		336,200.00	336,200.00	336,200.00+	100.00%+	336,200.00	344,500.00	352,900.00
21104001/22021007 Welfare Packages	1,590,756.00	903,000.00	3,366,100.00	3,366,100.00	2,463,100.00+	73.17%+	3,366,100.00	3,450,200.00	3,536,600.00
21104001/22021009 Sporting Activities	100,000.00	25,000.00	336,200.00	336,200.00	311,200.00+	92.56%+	336,200.00	344,500.00	352,900.00
21104001/22021014 Annual Budget Expenses & Administration	160,000.00	640,000.00	249,700.00	249,700.00	390,300.00-	156.31%-	250,000.00	255,700.00	261,700.00
21104001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
21104001/22021021 Special Days/Celebrations	7,397,600.00		1,122,400.00	622,400.00	622,400.00+	100.00%+	622,400.00	637,500.00	653,100.00
Sub-Total: Overhead	74,131,638.98	39,323,748.80	85,115,900.00	100,115,900.00	60,792,151.20+	60.72%+	77,116,200.00	79,041,500.00	81,013,900.00
Total Recurrent Expenditure	464,700,385.98	235,649,024.56	507,626,200.00	507,626,200.00	271,977,175.44+	53.58%+	528,012,986.00	541,208,500.00	554,735,500.00
21027010 - Abia State Spec.Hosp.& Diagnostic Centre Umuahia									
21027010/21010101 Basic Salary	96,090,928.26	102,863,345.44	115,623,100.00	115,623,100.00	12,759,754.56+	11.04%+	134,734,086.00	138,102,100.00	141,554,700.00
21027010/21010102 Overtime Allowance	133,000.00	15,000.00	1,625,500.00	1,625,500.00	1,610,500.00+	99.08%+	1,625,500.00	1,666,300.00	1,708,300.00
21027010/21010103 Consolidated Revenue Fund Charges - Salaries	257,072.00	255,817.00			255,817.00-				
21027010/21020101 Housing/Rent Allowance	720,479.00	331,513.00	6,797,100.00	6,797,100.00	6,465,587.00+	95.12%+	6,797,100.00	6,967,500.00	7,141,600.00
21027010/21020102 Transport Allowance	253,467.00	109,200.00	1,917,200.00	1,917,200.00	1,808,000.00+	94.30%+	1,917,200.00	1,965,200.00	2,014,400.00
21027010/21020103 Meal Subsidy	108,312.00	46,600.00	23,324,100.00	23,324,100.00	23,277,500.00+	99.80%+	22,461,873.00	23,024,000.00	23,599,100.00
21027010/21020104 Utility Allowance	57,105.00	20,500.00	451,400.00	451,400.00	430,900.00+	95.46%+	451,400.00	462,200.00	474,200.00
21027010/21020105 Entertainment Allowance	4,500.00	689,956.00	3,120,000.00	3,120,000.00	2,430,044.00+	77.89%+	3,120,000.00	3,198,100.00	3,278,500.00
21027010/21020106 Leave Allowance		5,363,372.00	1,021,600.00	1,021,600.00	4,341,772.00-	425.00%-	1,021,600.00	1,046,800.00	1,073,200.00
21027010/21020107 Domestic Staff Allowance	88,328.00	132,492.00	156,100.00	156,100.00	23,608.00+	15.12%+	156,100.00	159,700.00	163,300.00
21027010/21020108 Shift Allowance	5,867,402.00	6,292,975.00	6,537,800.00	6,537,800.00	244,825.00+	3.74%+	1,158,692.00	1,187,300.00	1,217,300.00
21027010/21020109 Call Duty Allowance							8,160,960.00	8,364,900.00	8,573,800.00
21027010/21020110 Clinical Allowance		74,771.00	1,038,400.00	1,038,400.00	963,629.00+	92.80%+	489,009.00	501,800.00	513,900.00
21027010/21020111 Hazard Allowance	4,981,710.00	5,020,000.00	6,140,400.00	6,140,400.00	1,120,400.00+	18.25%+	6,000,000.00	6,150,100.00	6,303,800.00
21027010/21020113 Teaching Allowance	1,708,221.00	633,003.00	1,038,400.00	1,038,400.00	405,397.00+	39.04%+	1,649,480.00	1,690,300.00	1,732,300.00
21027010/21020114 Duty Allowance	2.00	640,800.06			640,800.06-				
21027010/21020118 Call Duty Allowance	13,813,522.64	8,152,342.54	20,951,900.00	20,951,900.00	12,799,557.46+	61.09%+			
21027010/21020119 Non Clinical Allowance	122,162.00		1,219,700.00	1,219,700.00	1,219,700.00+	100.00%+	1,219,700.00	1,249,700.00	1,280,900.00
21027010/21020141 House Officers Allowance			1,692,700.00	1,692,700.00	1,692,700.00+	100.00%+	1,692,700.00	1,734,700.00	1,777,900.00
Sub Total: Personnel Cost	124,206,210.90	130,641,687.04	192,655,400.00	192,655,400.00	62,013,712.96+	32.19%+	192,655,400.00	197,470,700.00	202,407,200.00
21027010/22020101 Local Travel and Transport - Training	994,700.00	230,000.00	2,000,000.00	2,000,000.00	1,770,000.00+	88.50%+	1,020,000.00	1,045,600.00	1,072,000.00
21027010/22020102 Local Travel and Transport - Others	1,499,600.00	282,000.00	1,000,000.00	1,000,000.00	718,000.00+	71.80%+	2,040,000.00	2,091,200.00	2,144,000.00
21027010/22020201 Electricity Charges			635,000.00	635,000.00	635,000.00+	100.00%+	647,700.00	663,900.00	680,700.00
21027010/22020202 Telephone Charges	550,000.00		38,400.00	38,400.00	38,400.00+	100.00%+			
21027010/22020203 Internet Access Charges	250,000.00	145,000.00	150,100.00	150,100.00	5,100.00+	3.40%+	193,270.00	198,100.00	202,900.00
21027010/22020208 Software Charges/License Renewal	1,483,862.00								
21027010/22020301 Office Stationeries/Computer Consumables	1,000,000.00	469,600.00	949,600.00	949,600.00	480,000.00+	50.55%+	968,592.00	992,800.00	1,018,000.00
21027010/22020307 Drugs and Medical Supplies	17,495,375.00	3,804,340.00	7,533,000.00	7,533,000.00	3,728,660.00+	49.50%+	8,611,798.00	8,827,100.00	9,048,000.00
21027010/22020309 Uniforms & Other Clothing	320,000.00	99,000.00	450,200.00	450,200.00	351,200.00+	78.01%+	459,204.00	470,600.00	482,600.00
21027010/22020401 Maintenance of Motor Vehicle/Transport Equipment	1,716,200.00	268,200.00	3,000,000.00	3,000,000.00	2,731,800.00+	91.06%+	1,224,408.00	1,254,500.00	1,285,700.00
21027010/22020402 Maintenance of Office Furniture	1,000,000.00	264,000.00	1,799,600.00	1,799,600.00	1,535,600.00+	85.33%+	3,060,000.00	3,136,800.00	3,214,900.00
21027010/22020405 Maintenance of Plants & Generators	1,852,800.00	225,250.00	1,200,400.00	1,200,400.00	975,150.00+	81.24%+	1,835,592.00	1,881,200.00	1,928,000.00
21027010/22020406 Other Maintenance Services	904,440.00	100,000.00	695,000.00	695,000.00	595,000.00+	85.61%+	708,900.00	726,300.00	744,300.00
21027010/22020601 Security Services	200,000.00	100,000.00	110,400.00	110,400.00	10,400.00+	9.42%+	112,608.00	115,300.00	117,700.00
21027010/22020605 Cleaning &Fumigation Services	1,505,000.00	60,000.00			60,000.00-		250,000.00	255,700.00	261,700.00
21027010/22020708 Medical Consulting	1,237,785.00	250,000.00	3,000,000.00	3,000,000.00	2,750,000.00+	91.67%+	3,060,000.00	3,136,800.00	3,214,900.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21027010/22020801 Motor Vehicle Fuel Cost	2,100,287.00	1,122,000.00	3,000,000.00	3,000,000.00	1,878,000.00+	62.60%+	3,060,000.00	3,136,800.00	3,214,900.00
21027010/22020803 Plant/Generator Fuel Cost	7,529,976.00	2,203,131.00	10,000,000.00	10,000,000.00	7,796,869.00+	77.97%+	8,200,000.00	8,404,600.00	8,614,700.00
21027010/22020901 Bank Charges (Other than Interest)	175,681.00	36,058.00	500,600.00	500,600.00	464,542.00+	92.80%+	510,612.00	523,400.00	536,600.00
21027010/22021001 Refreshment & Meals	560,700.00	55,300.00	649,500.00	649,500.00	594,200.00+	91.49%+	662,490.00	679,400.00	696,200.00
21027010/22021002 Honorarium & Sitting Allowance	4,999,200.00	434,000.00	1,206,500.00	1,206,500.00	772,500.00+	64.03%+	1,230,630.00	1,261,700.00	1,292,900.00
21027010/22021003 Publicity and Advertisements	212,000.00	20,000.00	249,700.00	249,700.00	229,700.00+	91.99%+	254,694.00	260,600.00	266,600.00
21027010/22021004 Medical Expenses	4,345,050.00	720,000.00	2,103,300.00	2,103,300.00	1,383,300.00+	65.77%+	2,145,366.00	2,199,300.00	2,254,500.00
21027010/22021006 Postages & courier Services	51,500.00		14,400.00	14,400.00	14,400.00+	100.00%+	14,688.00	15,600.00	15,600.00
21027010/22021007 Welfare Packages	2,000,000.00	100,000.00	402,100.00	402,100.00	302,100.00+	75.13%+	410,142.00	420,200.00	431,000.00
21027010/22021014 Annual Budget Expenses & Administration	290,840.00	269,000.00	300,100.00	300,100.00	31,100.00+	10.36%+	250,000.00	255,700.00	261,700.00
21027010/22021016 Servicom	156,000.00		55,200.00	55,200.00	55,200.00+	100.00%+	56,304.00	57,600.00	58,800.00
Sub-Total: Overhead	54,430,996.00	11,256,879.00	41,043,100.00	41,043,100.00	29,786,221.00+	72.57%+	40,986,998.00	42,010,800.00	43,058,900.00
Total Recurrent Expenditure	178,637,206.90	141,898,566.04	233,698,500.00	233,698,500.00	91,799,933.96+	39.28%+	233,642,398.00	239,481,500.00	245,466,100.00
21102001 - Abia State Hospital Management Board									
21102001/21010101 Basic Salary	591,928,731.27	571,879,409.00	1,185,912,400.00	985,912,400.00	414,032,991.00+	41.99%+	1,322,304,775.00	1,355,362,500.00	1,389,246,100.00
21102001/21020105 Entertainment Allowance			1,038,400.00	1,038,400.00	1,038,400.00+	100.00%+	1,037,880.00	1,063,600.00	1,090,000.00
21102001/21020108 Shift Allowance			89,998,800.00	39,998,800.00	39,998,800.00+	100.00%+	118,912,550.00	121,885,900.00	124,932,700.00
21102001/21020110 Clinical Allowance			21,903,900.00	21,903,900.00	21,903,900.00+	100.00%+	74,458,631.00	76,320,500.00	78,228,100.00
21102001/21020111 Hazard Allowance			65,129,700.00	65,129,700.00	65,129,700.00+	100.00%+	89,820,000.00	92,066,000.00	94,367,300.00
21102001/21020112 Rural Posting Allowance			99,188,500.00	49,188,500.00	49,188,500.00+	100.00%+	146,443,464.00	150,104,400.00	153,857,100.00
21102001/21020114 Duty Allowance			46,509,000.00	46,509,000.00	46,509,000.00+	100.00%+			
Sub Total: Personnel Cost	591,928,731.27	571,879,409.00	1,509,680,700.00	1,209,680,700.00	637,801,291.00+	52.72%+	1,752,977,300.00	1,796,802,900.00	1,841,721,300.00
21102001/22020101 Local Travel and Transport - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
21102001/22020102 Local Travel and Transport - Others			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
21102001/22020301 Office Stationeries/Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
21102001/22020305 Printing and Non Security Documents			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,537,800.00	1,576,200.00
21102001/22020306 Printing of Security Documents			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
21102001/22020309 Uniforms & Other Clothing			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00
21102001/22020401 Maintenance of Motor Vehicle/Transport Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
21102001/22020402 Maintenance of Office Furniture			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
21102001/22020403 Maintenance of Office Building & Residential Qtrs			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	3,500,600.00	3,588,200.00	3,678,200.00
21102001/22020404 Maintenance of Office/IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
21102001/22020405 Maintenance of Plants & Generators			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
21102001/22020406 Other Maintenance Services			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
21102001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
21102001/22020601 Security Services			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
21102001/22020605 Cleaning & Fumigation Services			350,500.00	350,500.00	350,500.00+	100.00%+	350,500.00	359,000.00	367,500.00
21102001/22020701 Financial Consulting			249,700.00	249,700.00	249,700.00+	100.00%+	249,700.00	255,700.00	261,700.00
21102001/22020801 Motor Vehicle Fuel Cost			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,099,700.00	4,201,800.00
21102001/22020802 Other Transport Equipment Fuel Cost			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,537,800.00	1,576,200.00
21102001/22020803 Plant/Generator Fuel Cost			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,537,800.00	1,576,200.00
21102001/22020901 Bank Charges (Other Than Interest)			799,500.00	799,500.00	799,500.00+	100.00%+	799,500.00	819,900.00	840,300.00
21102001/22021001 Refreshment & Meals			699,900.00	699,900.00	699,900.00+	100.00%+	699,900.00	717,800.00	735,800.00
21102001/22021002 Honorarium & Sitting Allowance			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	614,700.00	630,300.00
21102001/22021003 Publicity and Advertisements			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21102001/22021004 Medical Expenses			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
21102001/22021006 Postages & courier Services			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
21102001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
21102001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
21102001/22021014 Annual Budget Expenses & Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
21102001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead			27,407,000.00	27,407,000.00	27,407,000.00+	100.00%+	27,407,300.00	28,086,500.00	28,789,900.00
Total Recurrent Expenditure	591,928,731.27	571,879,409.00	1,537,087,700.00	1,237,087,700.00	665,208,291.00+	53.77%+	1,780,384,600.00	1,824,889,400.00	1,870,511,200.00
21002001 - Abia State Health Insurance Agency									
21002001/22020101 Local Travel and Transport - Training			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
21002001/22020102 Local Travel and Transport - Others			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
21002001/22020301 Office Stationeries/Computer Consumables			799,500.00	799,500.00	799,500.00+	100.00%+	799,000.00	818,700.00	839,100.00
21002001/22020305 Printing of Non Security Documents			300,100.00	300,100.00	300,100.00+	100.00%+	300,000.00	307,300.00	314,500.00
21002001/22020401 Maintenance of Motor Vehicle/Transport Equipment			300,100.00	300,100.00	300,100.00+	100.00%+			
21002001/22020403 Maintenance of Office Building/Residential Quarters			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00
21002001/22020404 Maintenance of Office / IT Equipments			300,100.00	300,100.00	300,100.00+	100.00%+	300,000.00	307,300.00	314,500.00
21002001/22020405 Maintenance of Plants & Generators			799,600.00	799,600.00	799,600.00+	100.00%+			
21002001/22020501 Local Training			799,500.00	799,500.00	799,500.00+	100.00%+	799,000.00	818,700.00	839,100.00
21002001/22020710 Routine Programme Monitoring/Evaluation			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,304,400.00	1,337,300.00	1,370,900.00
21002001/22020801 Motor Vehicle Fuel Cost			200,500.00	200,500.00	200,500.00+	100.00%+			
21002001/22020803 Plant/Generator Fuel Cost			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00
21002001/22021001 Refreshment and Meals			300,100.00	300,100.00	300,100.00+	100.00%+	280,000.00	286,900.00	294,100.00
21002001/22001002 Honorarium & Sitting Allowance							1,620,000.00	1,660,300.00	1,702,300.00
21002001/22021003 Publicity and Advertisements			200,500.00	200,500.00	200,500.00+	100.00%+	200,000.00	205,300.00	210,100.00
21002001/22021006 Postages & courier Services			200,500.00	200,500.00	200,500.00+	100.00%+	100,000.00	102,100.00	104,500.00
21002001/22021007 Welfare Packages			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
21002001/22021014 Annual Budget Expenses and Administration		249,700.00	249,700.00	249,700.00			250,000.00	255,700.00	261,700.00
21002001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead		249,700.00	10,401,100.00	10,401,100.00	10,151,400.00+	97.60%+	10,402,100.00	10,660,300.00	10,926,700.00
Total Recurrent Expenditure		249,700.00	10,401,100.00	10,401,100.00	10,151,400.00+	97.60%+	10,402,100.00	10,660,300.00	10,926,700.00
35001001 - Ministry of Environment and Urban Renewal									
35001001/21010101 Basic Salary	146,420,774.60	143,394,404.50	197,172,800.00	197,172,800.00	53,778,395.50+	27.27%+	190,122,697.00	194,876,300.00	199,747,900.00
35001001/21010102 Overtime Payment	5,268,449.41	4,284,802.00	4,601,500.00	4,601,500.00	316,698.00+	6.88%+			
35001001/21010103 Consolidated Revenue Fund Charges - Salaries	2,098,063.48	93,590.22			93,590.22-				
35001001/21020101 Housing/Rent Allowance	31,789,193.26	17,407,295.51	28,244,900.00	28,244,900.00	10,837,604.49+	38.37%+	25,246,416.00	25,877,600.00	26,524,700.00
35001001/21020102 Transport Allowance	5,887,929.46	4,575,966.22	6,403,300.00	6,403,300.00	1,827,333.78+	28.54%+	6,236,544.00	6,392,600.00	6,552,300.00
35001001/21020103 Meal Subsidy	2,294,000.00	1,752,500.00	2,414,200.00	2,414,200.00	661,700.00+	27.41%+	1,778,784.00	1,823,500.00	1,869,100.00
35001001/21020104 Utility Allowance	2,206,034.50	1,215,955.50	1,792,300.00	1,792,300.00	576,344.50+	32.16%+	2,349,440.00	2,408,200.00	2,468,200.00
35001001/21020105 Entertainment Allowance	559,694.50	278,518.00	314,500.00	314,500.00	35,982.00+	11.44%+	273,968.00	280,900.00	288,100.00
35001001/21020106 Leave Allowance		9,068,392.00	8,325,300.00	8,325,300.00	743,092.00-	8.93%-	7,919,689.00	8,117,700.00	8,320,600.00
35001001/21020107 Domestic Staff Allowance	3,265,455.55	2,435,792.47	6,453,800.00	6,453,800.00	4,018,007.53+	62.26%+	4,863,766.00	4,985,600.00	5,110,400.00
35001001/21020110 Clinical Allowance	30,000.00	100,000.00			100,000.00-				
35001001/21020111 Hazard Allowance	865,000.00	730,000.00	3,849,900.00	3,849,900.00	3,119,900.00+	81.04%+	15,631,514.00	16,022,800.00	16,423,700.00
35001001/21020112 Rural Posting Allowance			6,004,800.00	6,004,800.00	6,004,800.00+	100.00%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
35001001/21020114 Duty Allowance	311,729.87	56,000.00			56,000.00-				
35001001/21020119 Non-Clinical Allowance			10,080,500.00	10,080,500.00	10,080,500.00+	100.00%+	3,966,500.00	4,066,000.00	4,168,000.00
35001001/21020118 Non Clinical Allowance	2,476,196.75	2,845,000.00			2,845,000.00-				
35001001/21020136 Rural Posting Allowance	4,082,243.63	2,378,715.06	160,900.00	160,900.00	2,217,815.06-	1,378.38%-			
Sub Total: Personnel Cost	207,554,765.01	190,616,931.48	275,818,700.00	275,818,700.00	85,201,768.52+	30.89%+	258,389,318.00	264,851,200.00	271,473,000.00
35001001/22020101 Local Travel and Transport - Training		1,015,000.00	1,074,500.00	1,074,500.00	59,500.00+	5.54%+	3,202,582.00	3,282,200.00	3,363,900.00
35001001/22020102 Local Travel and Transport - Others	817,000.00	178,000.00	1,044,400.00	1,044,400.00	866,400.00+	82.96%+	2,000,000.00	2,050,400.00	2,102,000.00
35001001/22020301 Office Stationeries/Computer Consumables		750,000.00	1,025,200.00	1,025,200.00	275,200.00+	26.84%+	1,025,200.00	1,050,500.00	1,076,900.00
35001001/22020309 Uniforms and Other Clothings			153,700.00	153,700.00	153,700.00+	100.00%+			
35001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			409,400.00	409,400.00	409,400.00+	100.00%+	1,409,400.00	1,444,200.00	1,480,200.00
35001001/22020402 Maintenance of Office Furniture		17,764,679.00	307,300.00	307,300.00	17,457,379.00-	5,680.89%-	307,300.00	314,600.00	323,000.00
35001001/22020403 Maintenance of Office Building Residential Qtrs		600,000.00	307,300.00	307,300.00	292,700.00-	95.25%-	1,307,300.00	1,339,800.00	1,373,400.00
35001001/22020405 Maintenance of Plants & Generators			307,300.00	307,300.00	307,300.00+	100.00%+	1,307,300.00	1,339,800.00	1,373,400.00
35001001/22020501 Local Training		795,000.00	1,000,000.00	1,000,000.00	205,000.00+	20.50%+	1,000,000.00	1,025,200.00	1,050,400.00
35001001/22020605 Cleaning & Fumigation Services	16,000,000.00	38,060,000.00	31,000,000.00	31,000,000.00	7,060,000.00-	22.77%-	30,000,000.00	30,750,300.00	31,518,600.00
35001001/22020801 Motor Vehicle Fuel Cost		300,000.00	500,600.00	500,600.00	200,600.00+	40.07%+	5,000,000.00	5,124,900.00	5,253,300.00
35001001/22020803 Plant/Generator Fuel Cost		400,000.00	701,100.00	701,100.00	301,100.00+	42.95%+	2,701,100.00	2,768,300.00	2,837,900.00
35001001/22021004 Medical Expenses			409,400.00	409,400.00	409,400.00+	100.00%+	1,409,400.00	1,444,200.00	1,480,200.00
35001001/22021006 Postages and Courier Services			151,200.00	151,200.00	151,200.00+	100.00%+	151,200.00	154,900.00	158,500.00
35001001/22021007 Welfare Packages	639,330.00	844,500.00	2,100,800.00	2,100,800.00	1,256,300.00+	59.80%+	2,100,800.00	2,153,600.00	2,207,600.00
35001001/22021009 Sporting Activities			300,100.00	300,100.00	300,100.00+	100.00%+	300,100.00	307,400.00	314,600.00
35001001/22021014 Annual Budget Expenses and Administration	200,000.00	55,000.00	255,700.00	255,700.00	200,700.00+	78.49%+	250,000.00	255,700.00	261,700.00
35001001/22021016 Servicom			153,700.00	153,700.00	153,700.00+	100.00%+	153,700.00	157,300.00	160,900.00
Sub-Total: Overhead	17,656,330.00	60,762,179.00	41,201,700.00	41,201,700.00	19,560,479.00-	47.47%-	53,625,382.00	54,963,300.00	56,336,500.00
Total Recurrent Expenditure	225,211,095.01	251,379,110.48	317,020,400.00	317,020,400.00	65,641,289.52+	20.71%+	312,014,700.00	319,814,500.00	327,809,500.00
35016001 - Abia State Environmental Protection Agency(ASEPA)									
35055001/21010101 Basic Salary	119,173,102.22	107,395,341.87	135,321,800.00	135,321,800.00	27,926,458.13+	20.64%+	141,922,443.00	145,470,600.00	149,106,900.00
35055001/21010102 Overtime Payment	3,848,238.00	3,724,121.00	4,925,600.00	4,925,600.00	1,201,479.00+	24.39%+	4,848,000.00	4,968,800.00	5,092,500.00
35055001/21020101 Housing/Rent Allowance	21,378,399.00	24,155,480.00	30,704,700.00	30,704,700.00	6,549,220.00+	21.33%+	31,546,592.00	32,335,000.00	33,143,000.00
35055001/21020102 Transpof Allowance	8,086,660.00	5,631,200.00	6,762,300.00	6,762,300.00	1,131,100.00+	16.73%+	6,913,782.00	7,086,500.00	7,264,100.00
35055001/21020103 Meal Subsidy	2,682,413.00	2,466,200.00	2,929,200.00	2,929,200.00	463,000.00+	15.81%+	2,985,600.00	3,060,000.00	3,136,800.00
35055001/21020104 Utility Allowance	1,406,707.00	1,387,700.00	1,704,700.00	1,704,700.00	317,000.00+	18.60%+	1,696,800.00	1,739,500.00	1,782,700.00
35055001/21020105 Entertainment Allowance	121,513.00	135,000.00	224,500.00	224,500.00	89,500.00+	39.87%+	162,000.00	165,700.00	169,300.00
35055001/21020106 Leave Allowance		8,459,187.00	10,159,600.00	10,159,600.00	1,700,413.00+	16.74%+	12,498,063.00	12,810,300.00	13,130,800.00
35055001/21020107 Domestic Staff Allowances	3,052,347.00	2,429,020.00	4,158,500.00	4,158,500.00	1,729,480.00+	41.59%+	2,914,824.00	2,988,000.00	3,062,500.00
35055001/21020111 Hazard Allowance	10,080,002.00	10,150,000.00	12,120,000.00	12,120,000.00	1,970,000.00+	16.25%+	6,780,000.00	6,949,600.00	7,123,600.00
35055001/21020114 Duty Allowance	5,383,072.00	5,370,000.00	6,708,300.00	6,708,300.00	1,338,300.00+	19.95%+	11,460,000.00	11,746,700.00	12,040,800.00
35055001/21020119 Non Clinical Allowance			9,246,000.00	9,246,000.00	9,246,000.00+	100.00%+	6,287,040.00	6,444,200.00	6,605,100.00
Sub Total: Personnel Cost	175,212,453.22	171,303,249.87	224,965,200.00	224,965,200.00	53,661,950.13+	23.85%+	230,015,144.00	235,764,900.00	241,658,100.00
35016001/22020101 Local Travel and Transport - Training			1,530,600.00	1,530,600.00	1,530,600.00+	100.00%+	1,030,500.00	1,056,400.00	1,082,800.00
35016001/22020102 Local Travel and Transport - Others	1,500,000.00		815,200.00	815,200.00	815,200.00+	100.00%+	515,400.00	528,200.00	541,400.00
35016001/22020203 Internet Access Charges			204,100.00	204,100.00	204,100.00+	100.00%+	157,700.00	162,000.00	165,600.00
35016001/22020208 Software Charges/Licensed Renewal			153,600.00	153,600.00	153,600.00+	100.00%+			
35016001/22020301 Office Stationeries/Computer Consumables	1,000,000.00	249,700.00	1,020,400.00	1,020,400.00	770,700.00+	75.53%+	1,120,400.00	1,148,800.00	1,177,600.00
35016001/22020309 Uniforms & Other Clothing			153,600.00	153,600.00	153,600.00+	100.00%+	153,600.00	157,300.00	160,900.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
35016001/22020401 Maintenance of Motor Vehicle/Transport Equipment	5,000,000.00		5,099,700.00	5,099,700.00	5,099,700.00+	100.00%+	6,099,700.00	6,252,100.00	6,408,200.00
35016001/22020402 Maintenance of Office Furniture			306,100.00	306,100.00	306,100.00+	100.00%+	306,100.00	313,400.00	321,800.00
35016001/22020404 Maintenance of Office/IT Equipments	1,000,000.00	200,000.00	407,000.00	407,000.00	207,000.00+	50.86%+	407,000.00	417,700.00	428,500.00
35016001/22020406 Other Maintenance Services			1,020,400.00	1,020,400.00	1,020,400.00+	100.00%+	1,020,400.00	1,045,600.00	1,072,000.00
35016001/22020501 Local Training			306,100.00	306,100.00	306,100.00+	100.00%+			
35016001/22020605 Cleaning & Fumigation Services		996,000.00			996,000.00-				
35016001/22020801 Motor Vehicle Fuel Cost	2,000,000.00		2,039,600.00	2,039,600.00	2,039,600.00+	100.00%+	2,660,700.00	2,727,500.00	2,795,900.00
35016001/22020802 Other Transport Equipment Fuel Cost	1,500,000.00		1,530,600.00	1,530,600.00	1,530,600.00+	100.00%+	2,030,600.00	2,081,600.00	2,133,300.00
35016001/22020803 Plant/Generator Fuel Cost	1,500,000.00		1,632,600.00	1,632,600.00	1,632,600.00+	100.00%+	1,785,600.00	1,830,700.00	1,876,300.00
35016001/22020901 Bank Charges (Other Than Interest)			815,200.00	815,200.00	815,200.00+	100.00%+	500,200.00	512,600.00	525,800.00
35016001/22021001 Refreshment & Meals			510,200.00	510,200.00	510,200.00+	100.00%+	310,200.00	318,100.00	326,500.00
35016001/22021003 Publicity and Advertisement			306,100.00	306,100.00	306,100.00+	100.00%+	206,100.00	211,300.00	216,100.00
35016001/22021004 Medical Expenses			510,200.00	510,200.00	510,200.00+	100.00%+	310,100.00	318,100.00	326,500.00
35016001/22021006 Postages & courier Services			204,100.00	204,100.00	204,100.00+	100.00%+	104,100.00	106,800.00	109,200.00
35016001/22021007 Welfare Packages	1,000,000.00		1,020,400.00	1,020,400.00	1,020,400.00+	100.00%+	1,020,400.00	1,045,600.00	1,072,000.00
35055001/22021009 Sporting Activities			306,100.00	306,100.00	306,100.00+	100.00%+	206,100.00	211,300.00	216,100.00
35016001/22021014 Annual Budget Expenses and Administration			254,500.00	254,500.00	254,500.00+	100.00%+	250,000.00	255,700.00	261,700.00
35055001/22021016 Servicem			153,600.00	153,600.00	153,600.00+	100.00%+	100,600.00	103,200.00	105,600.00
Sub-Total: Overhead	14,500,000.00	1,445,700.00	20,300,000.00	20,300,000.00	18,854,300.00+	92.88%+	20,295,500.00	20,804,000.00	21,323,800.00
Total Recurrent Expenditure	189,712,453.22	172,748,949.87	245,265,200.00	245,265,200.00	72,516,250.13+	29.57%+	250,310,644.00	256,568,900.00	262,981,900.00
35001001 - Ministry of Sports									
39001001/21010101 Basic Salary	51,322,157.69	56,301,174.40	42,443,000.00	42,443,000.00	13,858,174.40-	32.65%-			
39002001/21010102 Overtime Payments	1,100,893.00	1,045,096.00	6,997,600.00	6,997,600.00	5,952,504.00+	85.06%+			
39001001/21010103 Consolidated Revenue Fund Charges - Salaries	244,807.26		9,723,800.00	9,723,800.00	9,723,800.00+	100.00%+			
39001001/21020101 Housing/Rent Allowance	6,460,561.22	8,345,947.00	12,510,200.00	12,510,200.00	4,164,253.00+	33.29%+			
39001001/21020102 Transport Allowance	2,162,895.02	2,536,169.00	3,277,300.00	3,277,300.00	741,131.00+	22.61%+			
39001001/21020103 Meal Subsidy	653,319.00	1,065,700.00	1,588,300.00	1,588,300.00	522,600.00+	32.90%+			
39001001/21020104 Utility Allowance	644,237.50	608,205.00	1,163,200.00	1,163,200.00	554,995.00+	47.71%+			
39002001/21020105 Entertainment Allowance	243,096.00	32,602.50	1,008,400.00	1,008,400.00	975,797.50+	96.77%+			
39001001/21020106 Leave Allowance		2,225,068.00	4,799,500.00	4,799,500.00	2,574,432.00+	53.64%+			
39002001/21020107 Domestic Staff Allowance	1,051,431.47	606,572.75	1,304,900.00	1,304,900.00	698,327.25+	53.52%+			
Sub Total: Personnel Cost	63,883,398.16	72,766,534.65	84,816,200.00	84,816,200.00	12,049,665.35+	14.21%+			
39001001/22020101 Local Travel and Transport - Training		1,000,000.00	1,025,200.00	1,025,200.00	25,200.00+	2.46%+			
39001001/22020102 Local Travel and Transport - Others		700,000.00	1,025,200.00	1,025,200.00	325,200.00+	31.72%+			
39001001/22020103 International Transport and Travels - Training			2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+			
39001001/22020301 Office Stationeries/Computer Consumables		526,500.00	512,600.00	512,600.00	13,900.00-	2.71%-			
39001001/22020309 Uniforms & Other Clothing			153,700.00	153,700.00	153,700.00+	100.00%+			
39001001/22020401 Maintenance of Motor Vehicle/Transport Equipment		200,000.00	409,400.00	409,400.00	209,400.00+	51.15%+			
39001001/22020402 Maintenance of Office Furniture			307,300.00	307,300.00	307,300.00+	100.00%+			
39001001/22020403 Maintenance of Office Building Residential Qtrs			307,300.00	307,300.00	307,300.00+	100.00%+			
39001001/22020404 Maintenance of Office/IT Equipments		800,000.00	255,700.00	255,700.00	544,300.00-	212.87%-			
39001001/22020405 Maintenance of Plants & Generators			409,400.00	409,400.00	409,400.00+	100.00%+			
39001001/22020406 Other Maintenance Services			205,300.00	205,300.00	205,300.00+	100.00%+			
39001001/22020501 Local Training			307,300.00	307,300.00	307,300.00+	100.00%+			
39001001/22020801 Motor Vehicle Fuel Cost			512,600.00	512,600.00	512,600.00+	100.00%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
39001001/22020802 Other Transport Equipment Fuel Cost			205,300.00	205,300.00	205,300.00+	100.00%+			
39001001/22020803 Plant/Generator Fuel Cost			512,600.00	512,600.00	512,600.00+	100.00%+			
39001001/22021004 Medical Expenses			307,300.00	307,300.00	307,300.00+	100.00%+			
39001001/22021007 Welfare Packages	350,000.00		409,400.00	409,400.00	409,400.00+	100.00%+			
39001001/22021009 Sporting Activities		358,000.00	307,300.00	307,300.00	50,700.00-	16.50%-			
39001001/22021014 Annual Budget Expenses & Administration	200,000.00		255,700.00	255,700.00	255,700.00+	100.00%+			
39001001/22021016 Servicem			153,700.00	153,700.00	153,700.00+	100.00%+			
Sub-Total: Overhead	550,000.00	3,584,500.00	9,632,700.00	9,632,700.00	6,048,200.00+	62.79%+			
Total Recurrent Expenditure	64,433,398.16	76,351,034.65	94,448,900.00	94,448,900.00	18,097,865.35+	19.16%+			
39002001 - Enyimba Football Club									
39002001/21010101 Basic Salary	849,304,449.00	345,496,177.24	409,775,500.00	409,775,500.00	64,279,322.76+	15.69%+	415,200,000.00	425,579,800.00	436,219,600.00
Sub Total: Personnel Cost	849,304,449.00	345,496,177.24	409,775,500.00	409,775,500.00	64,279,322.76+	15.69%+	415,200,000.00	425,579,800.00	436,219,600.00
39002001/22020101 Local Travel and Transport - Training	8,000,000.00	150,000.00	10,500,600.00	10,500,600.00	10,350,600.00+	98.57%+	10,500,000.00	10,762,300.00	11,031,200.00
39002001/22020102 Local Travel and Transport - Others	7,258,643.00	80,000.00	10,500,600.00	10,500,600.00	10,420,600.00+	99.24%+	10,500,000.00	10,762,300.00	11,031,200.00
39002001/22020103 International Transport and Travels - Training	10,045,000.00	36,044,500.00	53,000,000.00	53,000,000.00	16,955,500.00+	31.99%+	53,000,000.00	54,325,300.00	55,683,100.00
39002001/22020301 Office Stationeries/Computer Consumables	995,984.02		1,050,400.00	1,050,400.00	1,050,400.00+	100.00%+	1,050,000.00	1,076,800.00	1,103,300.00
39002001/22020307 Drugs and Medical Supplies		60,000.00	1,050,400.00	1,050,400.00	990,400.00+	94.29%+	1,000,000.00	1,025,200.00	1,050,400.00
39002001/22020309 Uniforms & Other Clothing	900,000.00		1,050,400.00	1,050,400.00	1,050,400.00+	100.00%+	1,050,000.00	1,076,800.00	1,103,300.00
39002001/22020401 Maintenance of Motor Vehicle/Transport Equipment	1,000,000.00	59,687.00	1,050,400.00	1,050,400.00	990,713.00+	94.32%+	1,050,000.00	1,076,800.00	1,103,300.00
39002001/22020405 Maintenance of Plants & Generators	1,000,000.00	80,000.00	1,050,400.00	1,050,400.00	970,400.00+	92.38%+	1,050,000.00	1,076,800.00	1,103,300.00
39002001/22020801 Motor Vehicle Fuel Cost	861,000.00	245,000.00	1,050,400.00	1,050,400.00	805,400.00+	76.68%+	1,050,000.00	1,076,800.00	1,103,300.00
39002001/22020803 Plant/Generator Fuel Cost	1,380,000.00	265,000.00	1,575,000.00	1,575,000.00	1,310,000.00+	83.17%+	1,575,000.00	1,614,600.00	1,655,400.00
39002001/22020901 Bank Charges (Other Than Interest)	1,185,471.51	104,386.51	1,364,900.00	1,364,900.00	1,260,513.49+	92.35%+	1,365,000.00	1,398,600.00	1,433,400.00
39002001/22021004 Medical Expenses	5,556,000.00	134,000.00	10,500,600.00	10,500,600.00	10,366,600.00+	98.72%+	10,500,000.00	10,762,300.00	11,031,200.00
39002001/22021007 Welfare Packages	1,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
39002001/22021009 Sporting Activities	267,040,836.87	313,584,501.00	521,300,100.00	521,300,100.00	207,715,599.00+	39.85%+	521,353,900.00	534,387,800.00	547,747,900.00
39002001/22021014 Annual Budget Expenses and Administration	249,700.00	150,000.00	249,700.00	249,700.00	99,700.00+	39.93%+	250,000.00	255,700.00	261,700.00
Sub-Total: Overhead	306,472,635.40	350,957,074.51	617,293,900.00	617,293,900.00	266,336,825.49+	43.15%+	617,293,900.00	632,728,500.00	648,544,000.00
Total Recurrent Expenditure	1,155,777,084.40	696,453,251.75	1,027,069,400.00	1,027,069,400.00	330,616,148.25+	32.19%+	1,032,493,900.00	1,058,308,300.00	1,084,763,600.00
39002002 - Abia Warrior									
39002002/21010101 Basic Salary	372,000,000.00	402,500,000.00	400,000,000.00	400,000,000.00	2,500,000.00-	0.63%-	458,200,000.00	469,655,400.00	481,397,300.00
Sub Total: Personnel Cost	372,000,000.00	402,500,000.00	400,000,000.00	400,000,000.00	2,500,000.00-	0.63%-	458,200,000.00	469,655,400.00	481,397,300.00
39002002/22020101 Local Travel and Transport - Training		3,260,000.00	10,000,000.00	10,000,000.00	6,740,000.00+	67.40%+	4,000,000.00	4,099,700.00	4,201,800.00
39002002/22020102 Local Travel and Transport - Others			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
39002002/22020301 Office Stationeries and Computer Consumables			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
39002002/22020309 Uniforms and Other Clothings		4,000,000.00	4,000,000.00	4,000,000.00			4,000,000.00	4,099,700.00	4,201,800.00
39002002/22020402 Maintenance of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
39002002/22020403 Maintenance of Office Building Residential Qtrs			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
39002002/22020405 Maintenance of Plants and Generators			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
39002002/22020502 International Travel and Transport - Training			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
39002002/22020701 Financial Consulting			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	614,700.00	630,300.00
39002002/22020801 Motor Vehicle Fuel Costs			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
39002002/22020803 Plants/Generator Fuel Costs			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
39002002/22021003 Publicity and Advertisements			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
39002002/22021004 Medical Expenses			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
39002002/22021009 Sporting Activities		54,458,000.00	100,000,000.00	100,000,000.00	45,542,000.00+	45.54%+	90,000,000.00	92,249,700.00	94,555,800.00
39002002/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
39002002/22021006 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead		61,718,000.00	160,001,200.00	160,001,200.00	98,283,200.00+	61.43%+	140,001,500.00	143,498,500.00	147,085,400.00
Total Recurrent Expenditure	372,000,000.00	464,218,000.00	560,001,200.00	560,001,200.00	95,783,200.00+	17.10%+	598,201,500.00	613,153,900.00	628,482,700.00
39002003 - Abia State Comets									
39002003/21010101 Basic Salary	169,448,256.00	168,844,816.00	180,300,100.00	180,300,100.00	11,455,284.00+	6.35%+	180,300,100.00	184,807,900.00	189,428,500.00
Sub Total: Personnel Cost	169,448,256.00	168,844,816.00	180,300,100.00	180,300,100.00	11,455,284.00+	6.35%+	180,300,100.00	184,807,900.00	189,428,500.00
39002003/22020101 Local Travel and Transport - Training			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
39002003/22020102 Local Travel and Transport - Others			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00	4,099,700.00	4,201,800.00
39002003/22020301 Stationeries and Computer Consumables			500,600.00	500,600.00	500,600.00+	100.00%+	600,000.00	614,700.00	630,300.00
39002003/22020312 Sporting Kits			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	6,500,000.00	6,662,700.00	6,829,500.00
39002003/22020401 Maintenance of Motor Vehicle/Transport Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
39002003/22020501 Local Training			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
39002003/22020701 Financial Consulting			799,600.00	799,600.00	799,600.00+	100.00%+	500,000.00	512,600.00	525,800.00
39002003/22020801 Motor Vehicle Fuel Cost			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
39002003/22021004 Medical Expenses			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
39002003/22021007 Welfare Packages			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,200,400.00	8,405,700.00
39002003/22021009 Sporting Activities		42,231,376.00	32,000,000.00	32,000,000.00	10,231,376.00-	31.97%-	35,000,000.00	35,875,100.00	36,771,900.00
Sub-Total: Overhead		61,718,000.00	160,001,200.00	160,001,200.00	98,283,200.00+	61.43%+	140,001,500.00	143,498,500.00	147,085,400.00
Total Recurrent Expenditure	169,448,256.00	211,076,192.00	263,600,300.00	263,600,300.00	52,524,108.00+	19.93%+	259,900,100.00	266,398,600.00	273,058,900.00
39051001 - Abia Sports Council									
39051001/21010101 Basic Salary	124,599,073.00	134,742,515.93	212,196,900.00	153,941,400.00	19,198,884.07+	12.47%+	169,246,991.00	173,477,800.00	177,815,100.00
39051001/21010102 Overtime Payments	901,826.00	1,504,324.50	3,120,000.00	3,120,000.00	1,615,675.50+	51.78%+	8,592,000.00	8,806,700.00	9,026,400.00
39051001/21020101 Housing Allowance	29,568,952.00	37,922,487.00	36,576,200.00	36,576,200.00	1,346,287.00-	3.68%-	64,049,210.00	65,650,600.00	67,291,700.00
39051001/21020102 Transport Allowance	8,479,003.00	9,264,800.00	15,459,800.00	15,459,800.00	6,195,000.00+	40.07%+	16,788,000.00	17,207,700.00	17,637,500.00
39051001/21020103 Meal Subsidy	3,670,689.00	4,025,400.00	6,673,500.00	6,673,500.00	2,648,100.00+	39.68%+	7,149,000.00	7,327,700.00	7,511,300.00
39051001/21020104 Utility Allowance	2,001,658.00	2,211,500.00	3,632,600.00	3,632,600.00	1,421,100.00+	39.12%+	4,974,800.00	5,099,600.00	5,226,900.00
39051001/21020105 Entertainment Allowance	120,045.00	195,000.00	378,100.00	378,100.00	183,100.00+	48.43%+	540,000.00	553,400.00	567,800.00
39051001/21020106 Leave Allowance		9,926,926.00	17,579,800.00	17,579,800.00	7,652,874.00+	43.53%+	19,762,623.00	20,256,900.00	20,763,500.00
39051001/21020107 Domestic Staff Allowance	2,297,389.00	3,621,448.00	6,360,100.00	6,360,100.00	2,738,652.00+	43.06%+	10,874,376.00	11,146,400.00	11,424,900.00
Sub Total: Personnel Cost	171,638,635.00	203,414,401.43	301,977,000.00	243,721,500.00	40,307,098.57+	16.54%+	301,977,000.00	309,526,800.00	317,265,100.00
39051001/22020101 Local Travel and Transport - Training		145,000.00	2,000,000.00	2,000,000.00	1,855,000.00+	92.75%+	4,000,000.00	2,050,400.00	2,102,000.00
39051001/22020102 Local Travel and Transport - Others		2,000,000.00	2,200,500.00	2,200,500.00	200,500.00+	9.11%+	4,200,500.00	2,255,700.00	2,312,100.00
39051001/22020301 Office Stationeries/Computer Consumables		40,000.00	799,500.00	799,500.00	759,500.00+	95.00%+	799,500.00	819,900.00	840,300.00
39051001/22020305 Printing and Non Security Documents			200,500.00	200,500.00	200,500.00+	100.00%+			
39051001/22020309 Uniforms & Other Clothing			60,000.00	60,000.00	60,000.00+	100.00%+	260,600.00	267,700.00	274,900.00
39051001/22020401 Maintenance of Motor Vehicle/Transport Equipment		15,000.00	399,800.00	399,800.00	384,800.00+	96.25%+	399,800.00	409,400.00	420,200.00
39051001/22020402 Maintenance of Office Furniture			300,100.00	300,100.00	300,100.00+	100.00%+	300,600.00	308,500.00	315,700.00
39051001/22020403 Maintenance of Office Building Residential Qtrs		400,000.00	39,600.00	39,600.00	360,400.00-	910.10%-			
39051001/22020405 Maintenance of Plants and Generators			500,600.00	500,600.00	500,600.00+	100.00%+	539,600.00	553,400.00	567,800.00
39051001/22020406 Other Maintenance Services			300,100.00	300,100.00	300,100.00+	100.00%+			
39051001/22020501 Local Training			399,800.00	399,800.00	399,800.00+	100.00%+	399,800.00	409,400.00	420,200.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
39051001/22020801 Motor Vehicle Fuel Cost			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	614,700.00	630,300.00
39051001/22020803 Plant/Generator Fuel Cost			600,200.00	600,200.00	600,200.00+	100.00%+	600,200.00	614,700.00	630,300.00
39051001/22020901 Bank Charges (Other Than Interest)			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
39051001/22021001 Refreshment & Meals			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
39051001/22021004 Medical Expenses			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
39051001/22021006 Postage and Courier Services			200,500.00	200,500.00	200,500.00+	100.00%+	200,500.00	205,300.00	210,100.00
39051001/22021007 Welfare Packages			600,200.00	600,200.00	600,200.00+	100.00%+	2,796,855.00	614,700.00	630,300.00
39051001/22021009 Sporting Activities		3,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00-	50.00%-	3,300,100.00	2,357,700.00	2,416,500.00
39051001/22021014 Annual Budget Expenses and Administration			249,700.00	249,700.00	249,700.00+	100.00%+	250,000.00	255,700.00	261,700.00
39051001/22020000 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,100.00	153,700.00	157,300.00
Sub-Total: Overhead		5,600,000.00	12,803,100.00	12,803,100.00	7,203,100.00+	56.26%+	20,000,055.00	13,121,400.00	13,451,400.00
Total Recurrent Expenditure	171,638,635.00	209,014,401.43	314,780,100.00	256,524,600.00	47,510,198.57+	18.52%+	321,977,055.00	322,648,200.00	330,716,500.00
39051002 - Youth Sports Federation of Nigeria(YSFON)									
39051002/21010101 Basic Salary	11,000,000.00	11,700,000.00	16,056,400.00	16,056,400.00	4,356,400.00+	27.13%+	15,864,000.00	16,260,500.00	16,667,400.00
Sub Total: Personnel Cost	11,000,000.00	11,700,000.00	16,056,400.00	16,056,400.00	4,356,400.00+	27.13%+	15,864,000.00	16,260,500.00	16,667,400.00
39051002/22020101 Local Travel & Transport - Training			720,300.00	720,300.00	720,300.00+	100.00%+	720,300.00	738,300.00	756,300.00
39051002/22021005 Local Travel and Transport - Others			720,300.00	720,300.00	720,300.00+	100.00%+	720,300.00	738,300.00	756,300.00
39051002/22020301 Office Stationary/ Computer Consumables		400,000.00	824,700.00	824,700.00	424,700.00+	51.50%+	824,700.00	845,100.00	866,700.00
39051002/22020401 Maintenance of Motor Vehicle/Transport Equipment			824,700.00	824,700.00	824,700.00+	100.00%+	824,700.00	845,100.00	866,700.00
39051002/22020405 Maintenance of Plants and Generators			1,399,800.00	1,399,800.00	1,399,800.00+	100.00%+	1,399,800.00	1,434,600.00	1,470,600.00
39051002/22020801 Motor Vehicle Fuel Cost			614,700.00	614,700.00	614,700.00+	100.00%+	614,700.00	630,200.00	645,800.00
39051002/22020803 Plants/Generator Fuel Cost			699,900.00	699,900.00	699,900.00+	100.00%+	699,900.00	717,800.00	735,800.00
39051002/22021007 Welfare Packages			720,300.00	720,300.00	720,300.00+	100.00%+	912,700.00	935,200.00	958,100.00
Sub-Total: Overhead		400,000.00	6,524,700.00	6,524,700.00	6,124,700.00+	93.87%+	6,717,100.00	6,884,600.00	7,056,300.00
Total Recurrent Expenditure	11,000,000.00	12,100,000.00	22,581,100.00	22,581,100.00	10,481,100.00+	46.42%+	22,581,100.00	23,145,100.00	23,723,700.00
39051003 - Abia Angels F. C.									
39051003/21010101 Basic Salary	56,000,000.00	80,071,467.37	120,000,000.00	120,000,000.00	39,928,532.63+	33.27%+	120,000,000.00	123,000,000.00	126,074,500.00
Sub Total: Personnel Cost	56,000,000.00	80,071,467.37	120,000,000.00	120,000,000.00	39,928,532.63+	33.27%+	120,000,000.00	123,000,000.00	126,074,500.00
39051003/22020101 Local Travel and Transport - Training		3,230,000.00	3,000,000.00	3,000,000.00	230,000.00-	7.67%-	3,000,000.00	3,074,500.00	3,151,300.00
39051003/22020102 Local Travel and Transport - Others		3,449,000.00	3,500,600.00	3,500,600.00	51,600.00+	1.47%+	3,500,600.00	3,588,200.00	3,678,200.00
39051003/22020103 International Transport and Travels - Training			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
39051003/22020301 Office Stationeries/Computer Consumables		280,000.00	300,100.00	300,100.00	20,100.00+	6.70%+	300,100.00	307,400.00	314,600.00
39051003/22020309 Uniforms & Other Clothing		492,000.00	500,600.00	500,600.00	8,600.00+	1.72%+	500,600.00	512,600.00	525,800.00
39051003/22020401 Maintenance of Motor Vehicle/Transport		570,000.00	500,600.00	500,600.00	69,400.00-	13.86%-	500,600.00	512,600.00	525,800.00
39051003/22020406 Other Maintenance Services		670,000.00	750,300.00	750,300.00	80,300.00+	10.70%+	750,300.00	769,500.00	788,700.00
39051003/22020602 Office Rent		6,500,000.00			6,500,000.00-				
39051003/22020802 Other Transport Equipment Fuel Cost		920,000.00	1,000,000.00	1,000,000.00	80,000.00+	8.00%+	1,000,000.00	1,025,200.00	1,050,400.00
39051003/22020803 Plant/Generator Fuel Cost		275,000.00	300,100.00	300,100.00	25,100.00+	8.36%+	300,100.00	307,400.00	314,600.00
39051003/22021001 Refreshment and Meals		20,000.00	200,500.00	200,500.00	180,500.00+	90.02%+	200,500.00	205,300.00	210,100.00
39051003/22021004 Medical Expenses		1,744,000.00	2,000,000.00	2,000,000.00	256,000.00+	12.80%+	2,000,000.00	2,050,400.00	2,102,000.00
39051003/22021007 Welfare Packages		861,000.00	2,000,000.00	2,000,000.00	1,139,000.00+	56.95%+	2,000,000.00	2,050,400.00	2,102,000.00
39051003/22021009 Sporting Activities		3,885,000.00	6,000,000.00	6,000,000.00	2,115,000.00+	35.25%+	6,000,000.00	6,150,100.00	6,303,800.00
39051003/22021014 Annual Budget Expenses & Administration		150,000.00	249,700.00	249,700.00	99,700.00+	39.93%+	250,000.00	255,700.00	261,700.00
Sub-Total: Overhead		23,046,000.00	21,302,500.00	21,302,500.00	1,743,500.00-	8.18%-	21,302,800.00	21,834,500.00	22,379,400.00
Total Recurrent Expenditure	56,000,000.00	103,117,467.37	141,302,500.00	141,302,500.00	38,185,032.63+	27.02%+	141,302,800.00	144,834,500.00	148,453,900.00

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
51001001 - Ministry of Local Govt & Chieftaincy Affairs									
51001001/21010101 Basic Salary	79,006,810.15	77,295,778.88	70,254,500.00	70,254,500.00	7,041,278.88-	10.02%-	72,484,781.00	74,296,600.00	76,153,800.00
51001001/21010102 Overtime Payments	4,682,000.00	4,692,000.00	8,435,800.00	8,435,800.00	3,743,800.00+	44.38%+	7,121,000.00	7,298,900.00	7,481,400.00
51001001/21010103 Consolidated Revenue Fund Charges - Salaries	510,630.31	62,393.48	24,693,900.00	24,693,900.00	24,631,506.52+	99.75%+	11,470,697.00	11,757,500.00	12,051,600.00
51001001/21020101 Housing/Rent Allowance	18,211,296.70	19,899,826.48	22,788,700.00	22,788,700.00	2,888,873.52+	12.68%+	22,293,109.00	22,850,000.00	23,421,400.00
51001001/21020102 Transport Allowance	5,671,176.50	5,423,782.48	5,499,400.00	5,499,400.00	75,617.52+	1.38%+	5,072,676.00	5,199,300.00	5,329,000.00
51001001/21020103 Meal Subsidy	2,015,900.00	2,175,600.00	4,534,300.00	4,534,300.00	2,358,700.00+	52.02%+	2,106,000.00	2,158,500.00	2,212,500.00
51001001/21020104 Utility Allowance	1,459,049.25	1,438,155.50	1,264,100.00	1,264,100.00	174,055.50-	13.77%-	1,646,181.00	1,687,800.00	1,729,800.00
51001001/21020105 Entertainment Allowance	466,706.75	302,518.00	528,300.00	528,300.00	225,782.00+	42.74%+	546,771.00	560,600.00	575,000.00
51001001/21020106 Leave Allowance		4,322,204.00	7,660,300.00	7,660,300.00	3,338,096.00+	43.58%+	7,265,012.00	7,446,600.00	7,632,700.00
51001001/21020107 Domestic Staff Allowance	3,008,010.82	2,965,760.47	3,974,800.00	3,974,800.00	1,009,039.53+	25.39%+	3,803,834.00	3,899,100.00	3,996,400.00
51001001/21020109 Call Duties Allowance		14,000.00			14,000.00-				
51001001/21020111 Hazard Allowance	50,000.00								
Sub Total: Personnel Cost	115,081,580.48	118,592,019.29	149,634,100.00	149,634,100.00	31,042,080.71+	20.75%+	133,810,061.00	137,154,900.00	140,583,600.00
51001001/22020101 Local Transport & Travel-Training		290,000.00	3,074,400.00	3,074,400.00	2,784,400.00+	90.57%+	3,500,000.00	3,587,100.00	3,677,100.00
51001001/22020102 Local Transport & Travel-Others		2,385,000.00	2,563,000.00	2,563,000.00	178,000.00+	6.94%+	3,000,000.00	3,074,500.00	3,151,300.00
51001001/22020301 Office Stationeries/Computer Consumables		512,600.00	512,600.00	512,600.00			1,200,000.00	1,230,500.00	1,261,700.00
51001001/22020305 Printing of Non Security Documents			153,700.00	153,700.00	153,700.00+	100.00%+	200,100.00	205,300.00	210,100.00
51001001/22020401 Maintenance of Motor Vehicles/Transport Equipment			205,300.00	205,300.00	205,300.00+	100.00%+	5,260,939.00	5,392,600.00	5,527,100.00
51001001/22020402 Maintenance of Office Furniture			205,300.00	205,300.00	205,300.00+	100.00%+	300,500.00	308,500.00	315,700.00
51001001/22020403 Maintenance of Office Building/ Residential Quarters			205,300.00	205,300.00	205,300.00+	100.00%+	300,500.00	308,500.00	315,700.00
51001001/22020404 Maintenance of Office IT Equipment			102,000.00	102,000.00	102,000.00+	100.00%+	2,201,200.00	2,255,700.00	2,312,100.00
51001001/22020405 Maintenance of Plants and Generators			255,700.00	255,700.00	255,700.00+	100.00%+	1,300,200.00	1,332,500.00	1,366,100.00
51001001/22020501 Local Training			409,400.00	409,400.00	409,400.00+	100.00%+	550,200.00	564,200.00	578,600.00
51001001/22020605 Cleaning & Fumigation Services			102,000.00	102,000.00	102,000.00+	100.00%+	155,000.00	158,500.00	162,100.00
51001001/22020801 Motor Vehicle Fuel Cost			1,025,200.00	1,025,200.00	1,025,200.00+	100.00%+	2,300,000.00	2,357,700.00	2,416,500.00
51001001/22020803 Plants/Generator Fuel Cost	200,000.00		1,230,500.00	1,230,500.00	1,230,500.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
51001001/22021001 Refreshments & Meals			1,025,200.00	1,025,200.00	1,025,200.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
51001001/22021002 Honorarium & Sitting Allowance	2,535,764.00		3,588,200.00	3,588,200.00	3,588,200.00+	100.00%+	3,705,000.00	3,797,200.00	3,892,000.00
51001001/22021003 Publicity & Advertisements			717,900.00	717,900.00	717,900.00+	100.00%+	1,825,000.00	1,870,400.00	1,917,200.00
51001001/22021004 Medical Expenses			5,124,900.00	5,124,900.00	5,124,900.00+	100.00%+	6,500,200.00	6,662,700.00	6,829,500.00
51001001/22021006 Postages and Courier Services			51,600.00	51,600.00	51,600.00+	100.00%+	71,200.00	73,200.00	75,600.00
51001001/22021009 Sporting Activities			150,100.00	150,100.00	150,100.00+	100.00%+	156,100.00	159,700.00	163,300.00
51001001/22021014 Annual Budget Expenses and Administration		249,000.00	249,700.00	249,700.00	700.00+	0.28%+	250,000.00	255,700.00	261,700.00
51001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+	150,000.00	153,700.00	157,300.00
Sub-Total: Overhead	2,735,764.00	3,436,600.00	21,102,100.00	21,102,100.00	17,665,500.00+	83.71%+	36,926,139.00	37,849,000.00	38,793,600.00
Total Recurrent Expenditure	2,735,764.00	3,436,600.00	21,102,100.00	21,102,100.00	17,665,500.00+	83.71%+	36,926,139.00	37,849,000.00	38,793,600.00
69001001 - Ministry of Special Duties/Vulnerable Groups									
69001001/21010101 Basic Salary			10,000,000.00						
69001001/21010102 Overtime Payments			3,120,000.00						
69001001/21020101 housing / Rent Allowances			2,000,000.00						
69001001/21020102 Transport Allowance			1,000,000.00						
69001001/21020103 Meal Subsidy			1,737,100.00						
69001001/21020104 Utility Allowance			1,112,800.00						
69001001/21020105 Entertainment Allowance			354,100.00						

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022 ₦	Actual 2023 ₦	Original Budget 2023 ₦	Revised Budget 2023 ₦	Amt Varian 2023 ₦	% Variance 2023 %	Budget 2024 ₦	Proposed 2025 ₦	Proposed 2026 ₦
69001001/21020106 Leave Allowance			1,000,000.00						
69001001/21020107 Domerstic Staff Allowance			3,889,600.00						
Sub Total: Personnel Cost			24,213,600.00						
69001001/22020101 Local Travels and Transport - Training			500,600.00						
69001001/22020102 Local Travels and Transport - Other			500,600.00						
69001001/22020202 Telephone Charge			50,400.00						
69001001/22020301 Office Stationary and Computer Consumables			399,800.00						
69001001/22020304 Magazines & Periodicals			50,400.00						
69001001/22020305 Printing and Non Security Documents			399,800.00						
69001001/22020301 Uniform and Other Clothings			150,100.00						
69001001/22020310 Teaching aids/Instruction Materials			99,600.00						
69001001/22020401 Maintainace of Motor Vehicle			500,600.00						
69001001/22020402 Maintainace of Office Funiture			500,600.00						
69001001/22020403 Maintenance of Office Building Residential Qtrs			500,600.00						
69001001/22020404 Maintainance of Office and ICT Equipments			200,500.00						
69001001/22020405 Maintainace of Plant and Generator			300,100.00						
69001001/22020501 Local Training			200,500.00						
69001001/22020801 Motor Vehicle Fuel Costs			300,100.00						
69001001/22020803 Plant / Generator Fuel Cost			300,100.00						
69001001/22021001 Refreshment & Meals			200,500.00						
69001001/22021003 Publicity and Advertisements			150,100.00						
69001001/22021004 Medical Expenses			200,500.00						
69001001/22021006 Postages & Courier Services			99,600.00						
69001001/22021007 Welfare Package			2,000,000.00						
69001001/22021009 Sporting Activities			399,800.00						
69001001/22021014 Annual Budget Expenses and Administration			249,700.00						
69001001/22021016 Servicom			150,100.00						
Sub-Total: Overhead			8,404,700.00						
Total Recurrent Expenditure			32,618,300.00						
70001001 - Ministry of Joint Projects									
70001001/21010101 Basic Salary	78,763,686.90	8,006,148.60	12,793,600.00	12,793,600.00	4,787,451.40+	37.42%+			
70001001/21010102 Overtime Payment	909,538.00	400,500.00			400,500.00-				
70001001/21010103 Consolidated Revenue Fund Charges	44,042.60		12,453,800.00	12,453,800.00	12,453,800.00+	100.00%+			
70001001/21020101 Housing / Rent Subsidy	8,949,871.50	2,148,173.00	5,138,000.00	5,138,000.00	2,989,827.00+	58.19%+			
70001001/21020102 Transport Allowance	2,025,241.80	584,361.00	695,000.00	695,000.00	110,639.00+	15.92%+			
70001001/21020103 Meal subsidy	782,418.00	210,100.00	307,300.00	307,300.00	97,200.00+	31.63%+			
70001001/21020104 Utility Allowance	570,839.00	192,380.00	683,000.00	683,000.00	490,620.00+	71.83%+			
70001001/21020105 Entertainment Allowance	191,915.00	54,940.00	474,200.00	474,200.00	419,260.00+	88.41%+			
70001001/21020106 Leave Allowance		509,289.00	1,279,700.00	1,279,700.00	770,411.00+	60.20%+			
70001001/21020107 Domerstic Staff Allowance	2,453,823.00	498,706.00	2,213,700.00	2,213,700.00	1,714,994.00+	77.47%+			
Sub Total: Personnel Cost	94,691,375.80	12,604,597.60	36,038,300.00	36,038,300.00	23,433,702.40+	65.02%+			
70001001/22020101 Local Travei and Transport - Training			699,900.00	699,900.00	699,900.00+	100.00%+			
70001001/22020102 Local Travel and Transport Others			600,300.00	600,300.00	600,300.00+	100.00%+			
70001001/22020205 Water Rates			200,400.00	200,400.00	200,400.00+	100.00%+			
70001001/22020301 Office Stationary and Computer Consumables	200,000.00		612,300.00	612,300.00	612,300.00+	100.00%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Amt Varian 2023	% Variance 2023	Budget 2024	Proposed 2025	Proposed 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
70001001/22020305 Printing of Non Security Documents			350,500.00	350,500.00	350,500.00+	100.00%+			
70001001/22020309 Uniform and Other Clothing			50,400.00	50,400.00	50,400.00+	100.00%+			
70001001/22020401 Maintainance of Motor Vehicle / Transport			200,500.00	200,500.00	200,500.00+	100.00%+			
70001001/22020402 Mainatainace of Office Furniture			500,600.00	500,600.00	500,600.00+	100.00%+			
70001001/22020403 Maintenance of Office Building / Residential Qtrs			831,900.00	831,900.00	831,900.00+	100.00%+			
70001001/22020405 Maintainace of Plant and Generators			307,300.00	307,300.00	307,300.00+	100.00%+			
70001001/22020406 Other Maintainance Services			300,100.00	300,100.00	300,100.00+	100.00%+			
70001001/22020501 Local Training			500,600.00	500,600.00	500,600.00+	100.00%+			
70001001/22020801 Motor Vehicle Fuel Cost			300,100.00	300,100.00	300,100.00+	100.00%+			
70001001/22020803 Plant and Generator Fuel Cost	200,400.00		300,100.00	300,100.00	300,100.00+	100.00%+			
70001001/22020901 Bank Charges			99,600.00	99,600.00	99,600.00+	100.00%+			
70001001/22021003 Publicity and Advertisement			500,600.00	500,600.00	500,600.00+	100.00%+			
70001001/22021004 Medical Expenses			500,600.00	500,600.00	500,600.00+	100.00%+			
70001001/22021006 Postage And Courier Services			99,600.00	99,600.00	99,600.00+	100.00%+			
70001001/22021007 Welfare Packages			600,200.00	600,200.00	600,200.00+	100.00%+			
70001001/22021009 Sporting Activites			300,100.00	300,100.00	300,100.00+	100.00%+			
70001001/22021014 Annual Budget Expenses and Administration	200,000.00		249,700.00	249,700.00	249,700.00+	100.00%+			
70001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+			
Sub-Total: Overhead	600,400.00		8,255,500.00	8,255,500.00	8,255,500.00+	100.00%+			
Total Recurrent Expenditure	95,291,775.80	12,604,597.60	44,293,800.00	44,293,800.00	31,689,202.40+	71.54%+			
75001001 - Ministry Of Post-Basic Education									
75001001/21010101 Basic Salary			165,540,200.00	65,540,200.00	65,540,200.00+	100.00%+			
75001001/21020101 Housing/Rent Allowance			57,321,700.00	57,321,700.00	57,321,700.00+	100.00%+			
75001001/21020102 Transport Allowance			10,609,800.00	10,609,800.00	10,609,800.00+	100.00%+			
75001001/21020103 Meal Subsidy			4,566,700.00	4,566,700.00	4,566,700.00+	100.00%+			
75001001/21020104 Utility Allowance			3,102,100.00	3,102,100.00	3,102,100.00+	100.00%+			
75001001/21020105 Entertainment Allowance			1,648,300.00	1,648,300.00	1,648,300.00+	100.00%+			
75001001/21020106 Leave Allowance			16,380,600.00	16,380,600.00	16,380,600.00+	100.00%+			
75001001/21020107 Domestic Staff Allowance			20,606,200.00	20,606,200.00	20,606,200.00+	100.00%+			
Sub Total: Personnel Cost			279,775,600.00	179,775,600.00	179,775,600.00+	100.00%+			
75001001/22020101 Local Traveling and Transport -Training			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
75001001/22020101 Local Traveling and Transport -Others			5,050,400.00	5,050,400.00	5,050,400.00+	100.00%+			
75001001/22020205 Water Rate			99,600.00	99,600.00	99,600.00+	100.00%+			
75001001/22020301 Office Stationeries/Computer Consumables			1,099,700.00	1,099,700.00	1,099,700.00+	100.00%+			
75001001/22020306 Printing of Security Documents			150,100.00	150,100.00	150,100.00+	100.00%+			
75001001/22020309 Uniforms and other Clothings			150,100.00	150,100.00	150,100.00+	100.00%+			
75001001/22020401 Maintenance of Motor Vehicle/Transport Equipment			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+			
75001001/22020402 Maintenance of Office Furniture			1,110,400.00	1,110,400.00	1,110,400.00+	100.00%+			
75001001/22020403 Maintenance of Office Building Residential Qtrs			1,025,200.00	1,025,200.00	1,025,200.00+	100.00%+			
75001001/22020404 Maintenance of Office/IT Equipments			500,600.00	500,600.00	500,600.00+	100.00%+			
75001001/22020405 Maintenance of Plants & Generators			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+			
75001001/22020406 Other Maintenance Services			210,100.00	210,100.00	210,100.00+	100.00%+			
75001001/22020501 Local Training			2,099,700.00	2,099,700.00	2,099,700.00+	100.00%+			
75001001/22020605 Cleaning and Fumigation services			200,400.00	200,400.00	200,400.00+	100.00%+			
75001001/22020701 Information Technology Consulting			300,100.00	300,100.00	300,100.00+	100.00%+			

SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2023 CONT'D.

	Actual	Actual	Original	Revised	Amt Varian	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
75001001/22020703 Legal Services			200,400.00	200,400.00	200,400.00+	100.00%+			
75001001/22020801 Motor Vehicle Fuel Cost			350,500.00	350,500.00	350,500.00+	100.00%+			
75001001/22020803 Plant/Generator Fuel Cost			500,600.00	500,600.00	500,600.00+	100.00%+			
75001001/22021001 Refreshment & Meals			300,100.00	300,100.00	300,100.00+	100.00%+			
75001001/22021003 Publicity and Advertisement			150,100.00	150,100.00	150,100.00+	100.00%+			
75001001/22021004 Medical Expenses			300,100.00	300,100.00	300,100.00+	100.00%+			
75001001/22021006 Postages & Courier Services			50,400.00	50,400.00	50,400.00+	100.00%+			
75001001/22021007 Welfare Packages			500,600.00	500,600.00	500,600.00+	100.00%+			
75001001/22021009 Sporting Activites			200,400.00	200,400.00	200,400.00+	100.00%+			
75001001/22021014 Annual Budget Expenses And Administration			200,400.00	200,400.00	200,400.00+	100.00%+			
75001001/22021016 Servicom			150,100.00	150,100.00	150,100.00+	100.00%+			
Sub-Total: Overhead			22,901,300.00	22,901,300.00	22,901,300.00+	100.00%+			
Total Recurrent Expenditure			302,676,900.00	202,676,900.00	202,676,900.00+	100.00%+			

SCHEDULE OF CONSOLIDATED REVENUE FUND CHARGES (CRFC) FOR THE YEAR ENDED 31ST DECEMBER, 2023

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Budget	Budget
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	2025	2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
CONSOLIDATED REVENUE FUND CHARGES									
Recurrent Debts	1,405,925,545.06	536,828,569.49	1,000,000,000.00	1,000,000,000.00	463,171,430.51+	46.32%+	2,000,000,000.00	2,050,000,000.00	2,101,249,700.00
Contractors/Other Miscellaneous Debts	1,275,843,840.82	265,503,291.26	130,000,000.00	130,000,000.00	135,503,291.26-	104.23%-	530,000,000.00	543,249,700.00	556,830,800.00
Cost of IGR / FAAC Collection	3,502,482,447.10	1,800,980,973.14	140,000,000.00	140,000,000.00	1,660,980,973.14-	1,186.41%-	140,000,000.00	143,500,600.00	147,087,700.00
Contribution to LG JAAC			112,800.00	112,800.00	112,800.00+	100.00%+			
Share of State IGR to MDAs	690,070,868.01	306,380,427.08			306,380,427.08-				
LGAs Share of State IGR	27,298,289.00								
Settlement of Liabilities - Judgements	11,006,426.50								
Total	6,912,627,416.49	2,909,693,260.97	1,270,112,800.00	1,270,112,800.00	1,639,580,460.97-	129.09%-	2,670,000,000.00	2,736,750,300.00	2,805,168,200.00
CRFC - PUBLIC DEBT CHARGES									
Foreign Loans Repayment	832,173,262.10	2,004,390,383.34	400,000,000.00	400,000,000.00	1,604,390,383.34-	401.10%-	1,302,548,700.00	1,335,112,800.00	1,368,490,900.00
Domestic Loans Repayment	46,550,892,138.66	16,411,316,628.46	9,000,000,000.00	9,000,000,000.00	7,411,316,628.46-	82.35%-	13,000,000,000.00	13,325,000,000.00	13,658,124,900.00
Refund to Other Government - Deductions	29,852,793.32		123,000,000.00	123,000,000.00	123,000,000.00+	100.00%+	130,000,000.00	133,249,700.00	136,581,000.00
Deduction @ Source - Oil Theft			12,300,100.00	12,300,100.00	12,300,100.00+	100.00%+	62,300,100.00	63,857,200.00	65,453,800.00
Deduction @ Source - 1% Police Reform			2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+	52,050,400.00	53,351,700.00	54,685,400.00
Deduction @ Source - VAT/WHT Liabilities			2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+	52,050,400.00	53,351,700.00	54,685,400.00
Deduction @ Source - Judiciary			2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+	52,050,400.00	53,351,700.00	54,685,400.00
Deduction @ Source - National Fadama	12,000,000.00	12,000,000.00	2,050,400.00	2,050,400.00	9,949,600.00-	485.25%-	62,000,000.00	63,549,800.00	65,138,100.00
Deduction @ Source - National Agric Tech Support	12,000,000.00	12,000,000.00	2,050,400.00	2,050,400.00	9,949,600.00-	485.25%-	62,000,000.00	63,549,800.00	65,138,100.00
Deduction @ Source - Counterpart Fund IRO UBEC Project			415,000,000.00	415,000,000.00	415,000,000.00+	100.00%+	625,000,000.00	640,625,400.00	656,641,000.00
Deduction @ Source - Counterpart Fund IRO MDG'S Project	91,416,338.76	2,073,809,810.08	205,000,000.00	205,000,000.00	1,868,809,810.08-	911.61%-	415,000,000.00	425,374,600.00	436,008,500.00
Repayment of Domestic Arrears	634,069,944.04	410,704,692.84	415,000,000.00	415,000,000.00	4,295,307.16+	1.04%+	1,515,000,000.00	1,552,875,100.00	1,591,697,400.00
Total	48,162,404,476.88	20,924,221,514.72	10,580,552,100.00	10,580,552,100.00	10,343,669,414.72-	97.76%-	17,330,000,000.00	17,763,249,500.00	18,207,329,900.00
CRFC - SOCIAL BENEFITS									
Note 3 - Social Benefits									
Gratuity	92,544,284.08	36,429,856.16	2,336,608,700.00	2,036,608,700.00	2,000,178,843.84+	98.21%+	3,406,584,170.00	3,409,750,400.00	3,494,995,200.00
Pension	1,344,835,998.37	3,884,420,081.46	6,521,368,600.00	5,721,368,600.00	1,836,948,518.54+	32.11%+	7,085,625,521.00	7,109,016,700.00	7,286,741,800.00
Death Benefits	5,800,000.00	434,196.00	497,730,000.00	497,730,000.00	497,295,804.00+	99.91%+	500,430,600.00	502,691,500.00	515,259,200.00
Total	1,443,180,282.45	3,921,284,133.62	9,355,707,300.00	8,255,707,300.00	4,334,423,166.38+	52.50%+	10,992,640,291.00	11,021,458,600.00	11,296,996,200.00

SCHEDULE OF DETAILED CAPITAL RECEIPT FOR THE YEAR ENDED 31ST DECEMBER, 2023

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budgt 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
DOMESTIC CAPITAL GRANTS									
15001001 - MINISTRY OF AGRICULTURE									
15001001/13000001 Federal Gov't Grant/Conditional Grant Scheme & FADAMAIII/IDA		1,080,015,343.55	861,000,000.00	861,000,000.00	219,015,343.55+	25.44%+	861,000,000.00	994,993,133.00	
15001001/13000002 FGN Grant in Sup of Nat Program for Food Security (NPFs) ADP		5,000,000.00	83,948,400.00	83,948,400.00	78,948,400.00-	94.04%-	83,948,400.00	97,012,881.00	
15001001/13000004 CBNRMP/NDDC/RUMED/IFAD Fund Agricultural Mechanization			107,625,400.00	107,625,400.00	107,625,400.00-	100.00%-	107,625,400.00	124,374,600.00	
15001001/13000005 FGN Supported Agricultural Extension Transf Agenda ATA/ETA			53,812,700.00	53,812,700.00	53,812,700.00-	100.00%-	53,812,700.00	62,187,306.00	
TOTAL		1,085,015,343.55	1,106,386,500.00	1,106,386,500.00	21,371,156.45-	1.93%-	1,106,386,500.00	1,278,567,920.00	
DOMESTIC CAPITAL GRANTS									
17001001 - MINISTRY OF EDUCATION									
17001001/13000001 Federal Government Grant for UBE			4,305,000,000.00	4,305,000,000.00	4,305,000,000.00-	100.00%-	4,305,000,000.00	4,974,965,630.00	
17001001/13000002 UNICEF Grant & UBE			53,812,700.00	53,812,700.00	53,812,700.00-	100.00%-	53,812,700.00	62,187,306.00	
17001001/13000003 Other Grants/Aids		2,815,899.23	21,524,600.00	21,524,600.00	18,708,700.77-	86.92%-	21,524,600.00	24,874,370.00	
17001001/13000004 Tertiary Education Trust Fund (TETFUND)		714,436,167.80	6,953,683,100.00	6,953,683,100.00	6,239,246,932.20-	89.73%-	4,953,683,100.00	9,191,475,037.00	
TOTAL		717,252,067.03	11,334,020,400.00	11,334,020,400.00	10,616,768,332.97-	93.67%-	9,334,020,400.00	14,253,502,343.00	
DOMESTIC CAPITAL GRANTS									
54001001 - MINISTRY OF RURAL DEV. COOPERATIVE AND POVERTY RE									
54001001/13000001 Rural Access Agric. & Marketing Agency (RAAMP)	378,432,678.50								
54001001/13000002 Household Upliftment Programme (Conditional Cash Transfer)	15,053,191.00	451,257.00			451,257.00+			57,602,249.00	
TOTAL	393,485,869.50	451,257.00			451,257.00+			57,602,249.00	
DOMESTIC CAPITAL GRANTS									
62001001 - MINISTRY OF PHYSICAL PLANING AND URBAN DEVELOPMEN									
DOMESTIC CAPITAL GRANTS									
38002001 - ABIA PLANNING COMMISSION									
38002001/13000001 CBN - Abia State Integrated & Infrastructural Development Pr			1,050,000,000.00	1,050,000,000.00	1,050,000,000.00-	100.00%-		1,213,406,254.00	
38002001/13000002 SDGs Grant From FG		28,100,000.00	753,374,600.00	753,374,600.00	725,274,600.00-	96.27%-	753,374,600.00	870,618,533.00	
38002001/13000003 OGP /SFTAS			209,869,100.00	209,869,100.00	209,869,100.00-	100.00%-	209,869,100.00	242,529,981.00	
TOTAL		28,100,000.00	2,013,243,700.00	2,013,243,700.00	1,985,143,700.00-	98.60%-	963,243,700.00	2,326,554,768.00	
DOMESTIC CAPITAL GRANTS									
35001001 - MINISTRY OF ENVIRONMENT									
DOMESTIC CAPITAL GRANTS									
52001001 - MINISTRY OF PUBLIC UTILITIES AND WATER RESOURCES									
52001001/13000010 Water Development Project From World Bank								373,122,546.00	
TOTAL								373,122,546.00	
DOMESTIC CAPITAL GRANTS									
20001001 - MINISTRY OF FINANCE									
20001001/13000001 SFTAS Grant	2,920,585,000.00	1,502,667,600.00			1,502,667,600.00+				
20001001/13020302 State Action on Business Enabling Reforms (SABER)								10,119,079,856.00	
TOTAL	2,920,585,000.00	1,502,667,600.00			1,502,667,600.00+			10,119,079,856.00	

SCHEDULE OF DETAILED CAPITAL RECEIPT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022 ₦	Actual 2023 ₦	Original Budget 2023 ₦	Revised Budget 2023 ₦	Variance 2023 ₦	% Variance 2023 %	Budget 2024 ₦	Proposed Budget 2025 ₦	Proposed Budget 2026 ₦
DOMESTIC CAPITAL GRANTS									
14001001 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT									
14001001/13000001 World Bank/Nigeria For Women Project	2,598,916,000.00	4,017,791,878.46			4,017,791,878.46+				
TOTAL	2,598,916,000.00	4,017,791,878.46			4,017,791,878.46+				
DOMESTIC CAPITAL GRANTS									
21002001 - ABIA STATE HEALTH INSURANCE AGENCY									
21002001/13020301 5% Premium Contribution from Formal Sector			452,025,200.00	452,025,200.00	452,025,200.00-	100.00%-		522,371,633.00	
TOTAL			452,025,200.00	452,025,200.00	452,025,200.00-	100.00%-		522,371,633.00	
DOMESTIC CAPITAL GRANTS									
20007001 - OFFICE OF THE ACCOUNTANT GENERAL									
20007001/13010100 COVID-19 Donations			322,875,100.00	322,875,100.00	322,875,100.00-	100.00%-		373,122,546.00	
20007001/13010102 FGN Covid 19 Response			1,076,249,700.00	1,076,249,700.00	1,076,249,700.00-	100.00%-		1,243,741,057.00	
20007001/13010103 FGN Infrastructure Receipts		21,000,000,000.00			21,000,000,000.00+				
TOTAL		21,000,000,000.00	1,399,124,800.00	1,399,124,800.00	19,600,875,200.00+	1,400.94%+		1,616,863,603.00	
DOMESTIC CAPITAL GRANTS									
17018001 - ABIA POLY									
17018001/13000010 Federal Government TET Fund		712,915,189.30			712,915,189.30+				
TOTAL		712,915,189.30			712,915,189.30+				
DOMESTIC CAPITAL GRANTS									
17018001 - ABIA ADP									
15102001/13000010 Grant - Sustainability		7,178,000.00			7,178,000.00+				
TOTAL		7,178,000.00			7,178,000.00+				
TOTAL - DOMESTIC GRANTS	5,912,986,869.50	29,071,371,335.34	16,304,800,600.00	16,304,800,600.00	12,766,570,735.34+	78.30%+	11,403,650,600.00	30,547,664,918.00	
FORIEGN GRANTS GRANTS									
38002001 - ABIA STATE PLANNING COMMISSION									
38002001/13000010 Grants from Development Partner		5,562,520,888.66	538,124,900.00	538,124,900.00	5,024,395,988.66+	933.69%+	400,000,000.00	621,870,587.00	
38002001/13000020 UNDP Counterpart Cash Contribution		447,685,000.00	209,869,100.00	209,869,100.00	237,815,900.00+	113.32%+	209,869,100.00	242,529,981.00	
38002001/13000030 Worldbank Grants to Abia State Operation Coordinating Units(			48,431,000.00	48,431,000.00	48,431,000.00-	100.00%-	48,431,000.00	55,968,076.00	
38002001/13000050 Nig Covid-19 Action Recovery & Econ Stimulus Prog (NCARES)							2,240,939,936.00	6,218,706,687.00	
38002001/13000060 National Social Safety Net Project - Scale-up (NASSP-SU-ABIA							250,000,000.00	57,781,249.00	
TOTAL		6,010,205,888.66	796,425,000.00	796,425,000.00	5,213,780,888.66+	654.65%+	3,149,240,036.00	7,196,856,580.00	
FORIEGN GRANTS GRANTS									
11001001 - OFFICE OF THE EXECUTIVE GOVERNOR									
11001001/13000001 State Agency for the Cntrl of HIV & AIDS (SACA) World Bank			1,721,500.00	1,721,500.00	1,721,500.00-	100.00%-	50,000,000.00	1,989,413.00	
TOTAL			1,721,500.00	1,721,500.00	1,721,500.00-	100.00%-	50,000,000.00	1,989,413.00	

SCHEDULE OF DETAILED CAPITAL RECEIPT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
FORIEGN GRANTS GRANTS									
21001001 - MINISTRY OF HEALTH									
21001001/13000003 Acelerating Nutrition Results in Nigeria (ARIN)		124,688,543.67			124,688,543.67+				
21001001/13000004 Malaria Elimination Programme - IMPACT Project	87,400,000.00	22,635,133.15			22,635,133.15+				
TOTAL	87,400,000.00	147,323,676.82			147,323,676.82+				
FORIEGN GRANTS GRANTS									
21003001 - ABIA PRIMARY HEALTH CARE DEV AGENCY									
21003001/13000001 UNICEF Programme		1,833,000.00	75,338,500.00	75,338,500.00	73,505,500.00-	97.57%-	75,338,500.00	87,063,056.00	
21003001/13000005 Multilateral Aids / Grants From Development Partner UNFPA			16,893,200.00	16,893,200.00	16,893,200.00-	100.00%-	16,893,200.00	19,522,210.00	
21003001/13000006 Multilateral Aids/ Grants From Development Partner WHO			75,338,500.00	75,338,500.00	75,338,500.00-	100.00%-	75,338,500.00	87,063,056.00	
21003001/13000007 Multilateral Aids /Grants From Development Partner TCI			220,415,400.00	220,415,400.00	220,415,400.00-	100.00%-	220,415,400.00	254,717,543.00	
21003001/13000008 Basic Health Care Provision Fund		73,253,567.66			73,253,567.66+			2,487,483,517.00	
TOTAL		75,086,567.66	387,985,600.00	387,985,600.00	312,899,032.34-	80.65%-	387,985,600.00	2,935,849,382.00	
FORIEGN GRANTS GRANTS									
21002001 - ABIA STATE HEALTH INSURANCE AGENCY									
21002001/13000001 Basic Health Care Provision Fund								621,870,587.00	
TOTAL								621,870,587.00	
FORIEGN GRANTS GRANTS									
52102001 - ABIA STATE WATER BOARD									
52102001/13000010 3rd National Urban Water Reform Project (World Bank)								373,122,546.00	
TOTAL								373,122,546.00	
FORIEGN GRANTS GRANTS									
52103001 - ABIA STATE RURAL WATER SANITATION AGENCY									
52103001/13020401 Nigerian Sustainable Rural Wash Project(WADA) III Project								117,873,746.00	
52103001/13020402 Bi-lateral Aid to Water Sanitation & Hygiene-Partnership			300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-	315,000,000.00	346,687,503.00	
52103001/13020403 Nat Youth Volunteer Program for Hand washing and Clean Nig							102,000,000.00		
TOTAL			300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-	417,000,000.00	464,561,249.00	
TOTAL DOMESTIC GRANTS	87,400,000.00	6,232,616,133.14	1,486,132,100.00	1,486,132,100.00	4,746,484,033.14+	319.39%+	4,004,225,636.00	10,972,379,170.00	
TRANSFERS									
20007001 - OFFICE OF THE ACCOUNTANT GENERAL									
20007001/14010101 Transfer from Consolidated Revenue Fund		29,470,991,941.08	29,000,000,000.00	30,500,000,000.00	1,029,008,058.92-	3.37%-	135,777,947,936.00		
TOTAL		29,470,991,941.08	29,000,000,000.00	30,500,000,000.00	1,029,008,058.92-	3.37%-	135,777,947,936.00		
DOMESTIC LOANS									
20007001 - OFFICE OF THE ACCOUNTANT GENERAL									
20007001/14030101 Loan from Commercial Banks	5,025,118,897.48	6,183,190,477.04	750,211,688.00	750,211,688.00	5,432,978,789.04+	724.19%+	50,521,027,213.00	3,731,224,573.00	
20007001/14030102 Overdraft/Other Loans	3,221,823,647.80	423,941.99			423,941.99+				
20007001/14030025 ISPO - Contract Financing Facility	16,094,600,000.00								
20007001/14030105 CBN Bridging Facility	15,035,902,285.70		18,587,067,641.00	18,587,067,641.00	18,587,067,641.00-	100.00%-		23,317,739,234.00	
20007001/14030108 Abia State Capital Project Fund from Capital Market (Bond)							50,000,000,000.00		
TOTAL	39,377,444,830.98	6,183,614,419.03	19,337,279,329.00	19,337,279,329.00	13,153,664,909.97-	68.02%-	100,521,027,213.00	27,048,963,807.00	

SCHEDULE OF DETAILED CAPITAL RECEIPT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
DOMESTIC LOANS									
15001001 - MINISTRY OF AGRICULTURE									
15001001/14030102 Abia State Livelihood Improvement Family Enterprise for Nige			366,000,000.00	366,000,000.00	366,000,000.00-	100.00%-	366,000,000.00		
TOTAL			366,000,000.00	366,000,000.00	366,000,000.00-	100.00%-	366,000,000.00		
DOMESTIC LOANS									
21001001 - MINISTRY OF HEALTH									
DOMESTIC LOANS									
71001001 - MINISTRY OF INDUSTRY									
FOREIGN LOANS									
20001001 - MINISTRY OF FINANCE									
20001001/14030203 State Action on Business Enabling Reforms (SABER)			5,538,356,371.00	5,538,356,371.00	5,538,356,371.00-	100.00%-	5,970,548,800.00		
TOTAL			5,538,356,371.00	5,538,356,371.00	5,538,356,371.00-	100.00%-	5,970,548,800.00		
FOREIGN LOANS									
52102001 - MINISTRY OF ABIA STATE WATER SEVERAGE									
52102001/14030201 3rd National Urban Water Reform Project (World Bank)			322,875,100.00	322,875,100.00	322,875,100.00-	100.00%-	322,875,100.00		
TOTAL			322,875,100.00	322,875,100.00	322,875,100.00-	100.00%-	322,875,100.00		
FOREIGN LOANS									
54001001 - MINISTRY OF RURAL DEV . COOP & POVERTY REDUCTION									
54001001/14030201 Rural Access Agric. & Marketing Agency (RAAMP)		28,439,510.68	395,200,400.00	395,200,400.00	366,760,889.32-	92.80%-	395,200,400.00	456,703,461.00	
TOTAL		28,439,510.68	395,200,400.00	395,200,400.00	366,760,889.32-	92.80%-	395,200,400.00	456,703,461.00	
FOREIGN LOANS									
17001001 - MINISTRY OF EDUCATION									
17001001/13020402 Innovation Dev. & Effectiveness in the Acquisition of Skills	646,288,939.10	109,796.18	762,500,600.00	762,500,600.00	762,390,803.82-	99.99%-	762,500,600.00	881,164,765.00	
TOTAL	646,288,939.10	109,796.18	762,500,600.00	762,500,600.00	762,390,803.82-	99.99%-	762,500,600.00	881,164,765.00	
FOREIGN LOANS									
21001001 - MINISTRY OF HEALTH									
21001001/14030201 Save a Million Lives World Bank/Federal Min. of Health			320,000,000.00	320,000,000.00	320,000,000.00-	100.00%-	320,000,000.00	369,800,000.00	
21001001/14030203 Acelerating Nutrition Results in Nigeria (ARIN)	20,750,000.00		90,000,000.00	90,000,000.00	90,000,000.00-	100.00%-	90,000,000.00	104,006,254.00	
21001001/14030204 World Bank State Optima Nutrition Programme			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-	1,000,000,000.00		
TOTAL	20,750,000.00		1,410,000,000.00	1,410,000,000.00	1,410,000,000.00-	100.00%-	1,410,000,000.00	473,806,254.00	
FOREIGN LOANS									
15001001 - MINISTRY OF AGRICULTURE									
15001001/14030201 Abia State Livehood Improvement Family Ent. for Niger Delta			366,000,000.00	366,000,000.00	366,000,000.00-	100.00%-	366,000,000.00	422,958,751.00	
TOTAL			366,000,000.00	366,000,000.00	366,000,000.00-	100.00%-	366,000,000.00	422,958,751.00	
FOREIGN LOANS									
14001001 - MINISTRY OF WOMEN AFFAIRS									
14001001/14030201 World Bank Nigeria Women Project			1,200,000,000.00	1,200,000,000.00	1,200,000,000.00-	100.00%-	1,200,000,000.00	2,311,250,000.00	
TOTAL			1,200,000,000.00	1,200,000,000.00	1,200,000,000.00-	100.00%-	1,200,000,000.00	2,311,250,000.00	
TOTAL FOREIGN GRANTS	667,038,939.10	28,549,306.86	9,994,932,471.00	9,994,932,471.00	9,966,383,164.14-	99.71%-	10,427,124,900.00	4,545,883,231.00	

SCHEDULE OF DETAILED CAPITAL RECEIPT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual	Actual	Original	Revised	Variance	% Variance	Budget	Proposed	Proposed
	2022	2023	Budget 2023	Budget 2023	2023	2023	2024	Budgt 2025	Budgt 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
OTHER CAPITAL RECEIPTS									
60001001 - MINISTRY OF LANDS AND SURVEY									
OTHER CAPITAL RECEIPTS									
20007001 - OFFICE OF THE ACCOUNTANT GENERAL									
20007001/14020201 Contribution from JAAC Account		675,000,000.00			675,000,000.00+				
20007001/14020000 Loan Refunds		1,006,045,742.67			1,006,045,742.67+				
TOTAL		1,681,045,742.67			1,681,045,742.67+				
TOTAL MISCELLANEOUS		1,681,045,742.67			1,681,045,742.67+				

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11001001 - Office of the Executive Governor									
11001001/23010122/04000003 Purchase of Health/Medical Equipments for Govt House Clinic	20,290,000.00	20,000,000.00	40,000,000.00	20,000,000.00			41,200,000.00	42,230,500.00	43,285,800.00
11001001/23010112/09000002 Procurement of Mowers and Accessories for Government House			2,000,000.00	2,000,000.00	2,000,000.00+	100.00+%	2,060,000.00	2,111,600.00	2,164,400.00
11001001/23020127/11000001 Purchase of Camera & Video Recording Machines for the Press			6,000,000.00	6,000,000.00	6,000,000.00+	100.00+%	6,180,000.00	6,334,900.00	6,493,400.00
11001001/23050101/12000002 Abia State Quality Management and Standard Programme		4,704,000.00			4,704,000.00-				
11001001/23010105/13000001 Acquisition of Capital Assets (Pur of Veh & Other Cap Asset)							1,500,000,000.00	1,537,500,600.00	1,575,937,600.00
11001001/23010124/13000002 Government Publicity							500,000,000.00	512,500,600.00	525,313,300.00
11001001/23010105/13000003 Purchase of Motor Vehicles for Government House/MDAs	1,169,800,000.00	3,832,729,695.62	1,000,000,000.00	1,000,000,000.00	2,832,729,695.62-	283.27-%	1,800,000,000.00	1,845,000,000.00	1,891,124,900.00
11001001/23010106/13000004 Purchase of Motor Vans for Government House	178,500,000.00	480,408,000.00	400,000,000.00	400,000,000.00	80,408,000.00-	20.10-%	412,000,000.00	422,300,100.00	432,857,200.00
11001001/23010107/13000005 Purchase of Trucks for Government House	579,465,555.54	692,578,970.00	700,000,000.00	700,000,000.00	7,421,030.00+	1.06+%	721,000,000.00	739,025,200.00	757,500,600.00
11001001/23010108/13000006 Purchase of Buses for Government House/MDAs	672,000,000.00	964,469,931.26	1,000,000,000.00	1,000,000,000.00	35,530,068.74+	3.55+%	1,000,000,000.00	1,025,000,000.00	1,050,625,400.00
11001001/23010112/13000007 Purchase of Office Furniture	43,500,000.00	3,495,600.00	20,000,000.00	40,000,000.00	36,504,400.00+	91.26+%	54,105,800.00	55,458,600.00	56,845,100.00
11001001/23010119/13000008 Purchase of Power Generating Set for Govt House/Liason Office	9,000,000.00						150,000,000.00	153,750,300.00	157,594,200.00
11001001/23010128/13000009 Purchase of Security Equipments	35,000,000.00	42,900,000.00	45,000,000.00	45,000,000.00	2,100,000.00+	4.67+%	46,350,000.00	47,509,000.00	48,696,300.00
11001001/23050103/13000010 Monitoring and Evaluation of Projects in MDAs			2,000,000.00	2,000,000.00	2,000,000.00+	100.00+%	3,000,000.00	3,074,500.00	3,151,300.00
11001001/23010119/13000011 Provision of Sporting Facilities at new Governors Lodge	40,000,000.00		45,000,000.00	55,000,000.00	55,000,000.00+	100.00+%	40,000,000.00	41,000,000.00	42,025,200.00
11001001/23010123/13000012 Purchase of Fire Fighting Equipment	32,500,000.00	30,000,000.00	42,000,000.00	42,000,000.00	12,000,000.00+	28.57+%	43,260,000.00	44,341,000.00	45,449,100.00
11001001/23030123/13000014 Rehabilitation of Street Light in Government House	11,775,000.00	20,000,000.00	20,000,000.00	10,000,000.00	10,000,000.00-	100.00-%	10,000,000.00	10,249,700.00	10,505,400.00
11001001/23010120/13000015 Purchase of Canteen/Kitchen Equipments			2,000,000.00	2,000,000.00	2,000,000.00+	100.00+%	2,000,000.00	2,050,400.00	2,102,000.00
11001001/23010105/13000019 Purchase of Vehicle for Commissioners Judiciary and Permanen		1,522,047,125.00	1,500,000,000.00	1,500,000,000.00	22,047,125.00-	1.47-%	1,545,000,000.00	1,583,625,400.00	1,623,216,000.00
Sub total	2,791,830,555.54	7,613,333,321.88	4,824,000,000.00	4,824,000,000.00	2,789,333,321.88-	57.82-%	7,876,155,800.00	8,073,062,400.00	8,274,887,200.00
11001002 - Office of the Deputy Governor									
11001002/23020118/01000003 Cocoa Beans Processing Factory at Ikwano LGA	2,730,000.00	39,496,000.00	40,000,000.00	40,000,000.00	504,000.00+	1.26+%	302,481,000.00	310,043,200.00	317,794,700.00
11001002/23050103/02000001 Inter State Boundary Conflict Resolution							50,000,000.00	51,249,700.00	52,530,600.00
11001002/23020118/12000001 Construction/Establishment of Inland Container Depot		70,000,000.00	70,000,000.00	70,000,000.00			77,000,000.00	78,925,500.00	80,899,100.00
11001002/23030121/13000001 Renovation of Office Complex (including inner office of the		9,560,000.00	10,000,000.00	10,000,000.00	440,000.00+	4.40+%	50,000,000.00	51,249,700.00	52,530,600.00
11001001/23030121/13000008 Rehabilitation/Repair of Office Buildings	6,500,000.00	24,592,200.00	12,000,000.00	12,000,000.00	12,592,200.00-	104.94-%	20,750,000.00	21,268,900.00	21,800,700.00
11001002/23050103/13000009 Provision of Relief Materials	10,000,000.00	7,700,000.00	10,500,600.00	10,500,600.00	2,800,600.00+	26.67+%	15,000,000.00	15,374,600.00	15,758,800.00
11001002/23050103/13000010 Solar Panel							50,000,000.00	51,249,700.00	52,530,600.00
11001002/23010108/13000011 Utility Vehicle (Bus Innoson Motors 25m x2							50,000,000.00	51,249,700.00	52,530,600.00
11001002/23050103/13000012 Utility Vehicle Hilux 15m x 6							90,000,000.00	92,249,700.00	94,555,800.00
11001002/23010108/13000013 Utility Vehicle Bus 25 Seaters 35M x 1							35,000,000.00	35,875,100.00	36,771,900.00
11001002/23050101/19000002 Inter State Boundary Conflict Resolution	10,000,000.00	67,126,300.00	70,000,000.00	70,000,000.00	2,873,700.00+	4.11+%	70,000,000.00	71,750,300.00	73,543,800.00
Sub total	29,230,000.00	218,474,500.00	212,500,600.00	212,500,600.00	5,973,900.00-	2.81-%	810,231,000.00	830,486,100.00	851,247,200.00
11008001 - Abia State Emergency Mgt Agency									
11008001/23050101/03000001 Prepositioning & Stockpiling of Relief Materials for Victims			15,000,000.00	15,000,000.00	15,000,000.00+	100.00+%	40,000,000.00	41,000,000.00	42,025,200.00
11008001/23050101/09000001 Sema Rapid Response Activities			25,000,000.00	25,000,000.00	25,000,000.00+	100.00+%	5,500,000.00	5,637,500.00	5,778,000.00
11008001/23050101/09000002 Sema Monitory and Evaluation Activities			2,000,000.00	2,000,000.00	2,000,000.00+	100.00+%	2,000,000.00	2,050,400.00	2,102,000.00
11008001/23050101/09000003 Disaster Risk Reduction Activities							2,500,000.00	2,563,000.00	2,626,700.00
11008001/23010112/13000003 Office Equipment			1,500,600.00	1,500,600.00	1,500,600.00+	100.00+%			
11008001/23010112/13000004 Purchase of Emergency Response							83,105,000.00	85,182,500.00	87,312,100.00
Sub total			43,500,600.00	43,500,600.00	43,500,600.00+	100.00+%	133,105,000.00	136,433,400.00	139,844,000.00
11013001 - Office of the SSG									
11013001/23010112/13000002 Purchase of Office Furniture for All Offces(Bureaus)			2,000,000.00	5,000,000.00	5,000,000.00+	100.00+%	30,000,000.00	30,750,300.00	31,518,600.00
11013001/23010112/13000003 Purchase of Office Equipment for All Offces(Bureaus)			1,500,600.00	6,000,600.00	6,000,600.00+	100.00+%	10,550,000.00	10,813,900.00	11,084,000.00
11013001/23030121/13000006 Rehabilitation of Offices			15,000,000.00	15,000,000.00	15,000,000.00+	100.00+%			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11013001/23010112/13000009 Acquisition of Capital Assets ((4 Nos. 32" Flat Screen T	4,420,000.00		2,500,600.00	2,500,600.00	2,500,600.00+	100.00+%	5,000,000.00	5,124,900.00	5,253,300.00
11013001/23030111/13000014 Renovation of Michael Okpara Auditorium and Aguiyi Ironsi Co	11,500,000.00	10,000,000.00	10,000,000.00	19,000,000.00	9,000,000.00+	47.37+%	103,000,000.00	105,575,000.00	108,214,800.00
11013001/23050103/13000015 Purchase of Food (Palliatives)			10,000,000.00						
11013001/23050101/13000016 Establishment of ICT Hub in the office of the SSG			5,000,000.00						
11013001/23050101/13000017 Printing of Honourary Awards			1,500,600.00	600.00	600.00+	100.00+%	3,000,000.00	3,074,500.00	3,151,300.00
11013001/23030121/13000019 Reconstruction of Office (SSG Main and Adjoining Offices)							250,000,000.00	256,249,700.00	262,655,500.00
11013001/23030121/13000020 Establishment of DataBase in theSSG's							5,000,000.00	5,124,900.00	5,253,300.00
11013001/23010113/13000021 Purchase & Installation of PABX Intercom							10,000,000.00	10,249,700.00	10,505,400.00
11013001/23030121/13000022 Government -Wide Digital Transformation Project							4,650,000,000.00	5,125,000,000.00	5,253,124,900.00
11013001/23030121/13000023 Open Government Open Access(Lockbox							748,949,886.00	767,673,500.00	786,865,600.00
Sub total	15,920,000.00	10,000,000.00	47,501,800.00	47,501,800.00	37,501,800.00+	78.95+%	5,815,499,886.00	6,319,636,400.00	6,477,626,700.00
11016001 - Bureau of Economic Affairs									
11016001/23010112/13000002 Purchase Of Office Furniture And Fittings			1,000,000.00				1,680,672.00	1,722,700.00	1,765,900.00
11016001/23010112/13000003 Purchase of 4 No. 32" Flat Screen TVs			200,400.00	200.00	200.00+	100.00+%	300,000.00	307,300.00	314,500.00
11016001/23010112/13000004 Purchase of 4 Nos. Airconditioners and 4 Nos. Ceiling Fans			249,700.00				535,642.00	548,700.00	562,000.00
11016001/23010112/13000005 Purchase of 4 Nos. Fridges			249,700.00				500,000.00	512,600.00	525,800.00
11016001/23010119/13000006 Procurement of 1 No. 5KVA Gen-Set			200,400.00						
11016001/23050101/13000007 Nigerian (Abia Chapter) National Volunteerism Promotion			2,200,400.00	100,400.00	100,400.00+	100.00+%			
11016001/23050101/13000008 2022 National Population Census Monitoring in the State			1,200,400.00	5,200,400.00	5,200,400.00+	100.00+%			
11016001/23050101/13000009 Capacity Building for Political Officeholders in the State							150,000,000.00	153,750,300.00	157,594,200.00
Sub total			5,301,000.00	5,301,000.00	5,301,000.00+	100.00+%	153,016,314.00	156,841,600.00	160,762,400.00
11017001 - Executive Council Secretarite									
11017001/23010112/13000003 Purchase of Furniture and Equipment			1,399,800.00	1,399,800.00	1,399,800.00+	100.00+%	5,000,000.00	5,124,900.00	5,253,300.00
11017001/23010112/13000004 Purchase of 4 No. 32" Flat Screen TVs			300,100.00	300,100.00	300,100.00+	100.00+%	300,000.00	307,300.00	314,500.00
11017001/23010112/13000005 Purchase of 4 Nos. Airconditioners and 4 Nos. Ceiling Fans			399,800.00	399,800.00	399,800.00+	100.00+%	500,000.00	512,600.00	525,800.00
11017001/23010112/13000006 Purchase of 4 Nos. Fridges			600,200.00	600,200.00	600,200.00+	100.00+%	600,000.00	614,700.00	630,300.00
11017001/23010119/13000007 Procurement of 1 No. 15KVA Gen-Set			3,500,600.00	3,500,600.00	3,500,600.00+	100.00+%			
Sub total			6,200,500.00	6,200,500.00	6,200,500.00+	100.00+%	6,400,000.00	6,559,500.00	6,723,900.00
11018001 - Bureau of Special Services									
11018001/23020118/13000007 Procurement /Installationof CCTV Camera in selected flashpoi			7,200,400.00	7,200,400.00	7,200,400.00+	100.00+%	20,000,000.00	20,500,600.00	21,013,200.00
11018001/23050101/13000008 Community Based Security intelligence gathering & Project Mo			3,000,000,000.00						
11018001/23050101/13000009 Development Of Intelligent Database			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+%	5,250,000.00	5,381,700.00	5,516,200.00
11018001/23050101/13000010 Capacity Building/workshop both Herdmen Housa and Abia Host							13,650,000.00	13,991,600.00	14,341,000.00
Sub total			3,012,200,400.00	12,200,400.00	12,200,400.00+	100.00+%	38,900,000.00	39,873,900.00	40,870,400.00
11014001 - Bureau of Political Affairs									
11014001/23010101/13000001 Purchase of 10 Nos. Modern Ex. Office Tables with Drawer and							1,680,672.00	1,722,700.00	1,765,900.00
11014001/23000000/13000002 Purchase of Office Furniture			1,500,600.00	1,500,600.00	1,500,600.00+	100.00+%			
11014001/23010112/13000003 Purchase of 6 Flat Screen TVs /Stabilizers			300,100.00	300,100.00	300,100.00+	100.00+%	300,000.00	307,300.00	314,500.00
11014001/23010112/13000004 Purchase of Airconditioners and Ceiling			500,600.00	500,600.00	500,600.00+	100.00+%	535,642.00	548,700.00	562,000.00
11014001/23010112/13000005 Purchase of 4 Nos. Fridges			500,600.00	500,600.00	500,600.00+	100.00+%	500,000.00	512,600.00	525,800.00
11014001/23050101/13000007 Capacity Building of Political Appointees			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+%	150,000,000.00	153,750,300.00	157,594,200.00
Sub total			7,801,900.00	7,801,900.00	7,801,900.00+	100.00+%	153,016,314.00	156,841,600.00	160,762,400.00
11021002 - Abia State LiasOn Office Abuja									
11021002/23040104/09000001 Industrial Pollutn Preservatn&contrl office complex/Gov lodge			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+%			
11021002/23030101/13000001 Rehabilitation/Repair of Residential Building/Staff Quarters		6,000,000.00	10,000,000.00	10,000,000.00	4,000,000.00+	40.00+%	22,715,000.00	23,283,300.00	23,865,500.00
Sub total		6,000,000.00	15,000,000.00	15,000,000.00	9,000,000.00+	60.00+%	22,715,000.00	23,283,300.00	23,865,500.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11033001 - Abia state Agency for The control of Hiv/Aids									
11033001/23050103/04000004 Monitoring and Evaluation	250,000.00		500,600.00	500,600.00	500,600.00+	100.00+%			
11033001/23030105/04000005 Abia State Aids Control Programme	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00+%			
11033001/23050101/13000002 Provision of HIV Test KITS/Protive and Consumable			22,000,000.00	22,000,000.00	22,000,000.00+	100.00+%	22,275,006.00	22,831,900.00	23,402,200.00
11033001/23050101/13000003 Suports to Stakeholders Line Mins Laca Ngos.			12,000,000.00	12,000,000.00	12,000,000.00+	100.00+%	12,150,000.00	12,453,800.00	12,764,800.00
11033001/23050101/13000004 Provision of Rapid Response Fund for critaical HIV Interven			3,000,000.00	3,000,000.00	3,000,000.00+	100.00+%	3,037,503.00	3,112,900.00	3,190,900.00
11033001/23050101/13000005 Annual Journal and M and E Provision			3,000,000.00	3,000,000.00	3,000,000.00+	100.00+%	2,531,861.00	2,595,400.00	2,660,200.00
11033001/23050101/13000006 Provision for Quaterly SACALACA forum			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+%	5,062,497.00	5,188,500.00	5,318,200.00
11033001/23050101/13000007 Provision for NACA WB SACA Engagement Activities/Rep. Pr			3,000,000.00	3,000,000.00	3,000,000.00+	100.00+%	3,037,503.00	3,112,900.00	3,190,900.00
11033001/23050101/13000008 Advocacy/Sentization Council of Chifts and Religious leaders			3,000,000.00	3,000,000.00	3,000,000.00+	100.00+%	3,037,503.00	3,112,900.00	3,190,900.00
11033001/23050101/13000009 Purchase of Offaice Funitures 10 Chairs 10 Tables and 10 St			3,000,000.00	3,000,000.00	3,000,000.00+	100.00+%	3,037,503.00	3,112,900.00	3,190,900.00
11033001/23010115/13000010 Purchase of 4 photo copying machine and 6 printing machine			3,000,000.00	3,000,000.00	3,000,000.00+	100.00+%	3,037,503.00	3,112,900.00	3,190,900.00
11033001/23010119/13000011 Purchase of Power Generating Set			10,000,000.00	10,000,000.00	10,000,000.00+	100.00+%	10,125,006.00	10,378,100.00	10,637,400.00
Sub total	2,250,000.00		69,500,600.00	69,500,600.00	69,500,600.00+	100.00+%	67,331,885.00	69,012,200.00	70,737,300.00
11035001 - Abia State Pension Board									
11035001/23010112/13000001 Purchase of Office Furniture and Office Equipment			2,500,600.00	2,500,600.00	2,500,600.00+	100.00+%	4,001,200.00	4,100,900.00	4,203,000.00
11035001/23010101/13000002 Acquisition of Capital Assets			2,500,600.00	2,500,600.00	2,500,600.00+	100.00+%			
11035001/23010101/13000003 PURCHASE OF 4 NOS OF DESKTOP AT N250 000 each product HPPA							1,070,000.00	1,097,200.00	1,124,800.00
11035001/23010108/13000004 Purcahse of1 Hummer Bus at N30 000 000 Product 2020 Toyota							30,000,000.00	30,750,300.00	31,518,600.00
Sub total			5,001,200.00	5,001,200.00	5,001,200.00+	100.00+%	35,071,200.00	35,948,400.00	36,846,400.00
11021001 - Abia State Liason office Lagos									
11021001/23040105/09000001 Industrial Pollutn Preservatn&contrl office complex/Gov lodge			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+%			
11021001/23030101/13000001 Rehabilitation/Repair of Residential Building/Staff Quarters			15,000,000.00	15,000,000.00	15,000,000.00+	100.00+%	12,000,000.00	12,300,100.00	12,607,400.00
11021001/23030101/13000002 Renovation of Office Building							17,000,000.00	17,425,000.00	17,860,800.00
11021001/23030101/13000003 Renovation of Governor's Lodge and Guest House							19,000,000.00	19,475,400.00	19,962,800.00
11021001/23030101/13000004 Fencing of Residential Quarter							6,200,000.00	6,355,300.00	6,513,800.00
11021001/23010112/13000005 Procurement of office Equipment - I no sharp copier etc)							1,715,000.00	1,757,500.00	1,801,900.00
Sub total			20,000,000.00	20,000,000.00	20,000,000.00+	100.00+%	55,915,000.00	57,313,300.00	58,746,700.00
11038001 - Chritian Pilgrims Welfare Board									
11038001/23020119/13000001 Pilgrims Welfare Operations			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+%	5,000,000.00	5,124,900.00	5,253,300.00
Sub total			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+%	5,000,000.00	5,124,900.00	5,253,300.00
73001001 - Home Land Security									
73001001/23050101/04000002 Technical Traning for 700 COVID 19 Response Newly Employed P			5,200,400.00	5,200,400.00	5,200,400.00+	100.00+%			
73001001/23020104/13000001 Construction of Police Quarters @ Umuku-uko Ukwa West		50,000,000.00	58,500,600.00	58,500,600.00	8,500,600.00+	14.53+%			
73001001/23010105/13000002 Purchase of Office Vehicles		40,000,000.00	40,000,000.00	40,000,000.00			40,000,000.00	41,000,000.00	42,025,200.00
73001001/23010104/13000003 Purchase of Motor Cycles			15,500,600.00	15,500,600.00	15,500,600.00+	100.00+%	15,500,600.00	15,888,300.00	16,285,600.00
73001001/23010128/13000004 Purchase of Security Equipment		100,000,000.00	400,000,000.00	200,000,000.00	100,000,000.00+	50.00+%	400,000,000.00	410,000,000.00	420,249,700.00
73001001/23020102/13000005 Construction of Police Staff Quarters @ Ijaw Akirika Uku II			2,000,000.00	2,000,000.00	2,000,000.00+	100.00+%	2,000,000.00	2,050,400.00	2,102,000.00
73001001/23010112/13000006 Purchase of Office equipment for 4 newly created departments		2,000,000.00	2,000,000.00	2,000,000.00			2,000,000.00	2,050,400.00	2,102,000.00
73001001/23050101/13000007 Acquisition of capital Assets/take off grant			1,500,600.00	1,500,600.00	1,500,600.00+	100.00+%	1,500,600.00	1,537,800.00	1,576,200.00
73001001/23030121/13000008 Fumigation of offices and premises			360,100.00	360,100.00	360,100.00+	100.00+%	360,100.00	368,600.00	378,200.00
73001001/23050101/13000009 Insurance Policy forsecurity personnel		8,000,000.00	8,200,400.00	8,200,400.00	200,400.00+	2.44+%	8,200,400.00	8,405,700.00	8,615,800.00
73001001/23050101/13000010 Capacity Building of the Security Personnel	10,000,000.00	50,000,000.00	100,000,000.00	50,000,000.00			100,000,000.00	102,500,600.00	105,063,600.00
73001001/23020118/13000011 Establishment of Ebube Agu Project		100,000,000.00	500,000,000.00	250,000,000.00	150,000,000.00+	60.00+%	500,000,000.00	512,500,600.00	525,313,300.00
Sub total	10,000,000.00	350,000,000.00	1,133,262,700.00	633,262,700.00	283,262,700.00+	44.73+%	1,069,561,700.00	1,096,302,400.00	1,123,711,600.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101001 - Abia State oil Producing Area Dev Commission - AS									
11101001/23010122/03000006 Procurement and Supply of Medical Equipment	64,800,000.00	18,500,000.00			18,500,000.00-				
11101001/23010127/04000001 Purchase and Distribution of Food items to indigents Citizen	64,700,000.00	18,830,000.00	30,000,000.00	30,000,000.00	11,170,000.00+	37.23+%			
11101001/23010122/04000002 Procurement of Sanitizers Facemasks and other PPE	8,640,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00+%			
11101001/23010122/04000003 Purchase of Drugs and Disinfectants	21,940,000.00		10,500,600.00	10,500,600.00	10,500,600.00+	100.00+%			
11101001/23050103/04000004 Cash Support to Abia State Marketing and Quality Management	19,000,000.00								
11101001/23020102/04000005 Construction of 1No Nurses Qauters building at Owaza Cottage	5,540,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00+%			
11101001/23020102/04000006 Construction of HIV block at Cottage Hospital Owaza in Ukwa	7,940,000.00		6,000,000.00	6,000,000.00	6,000,000.00+	100.00+%			
11101001/23020102/04000007 Construction of Agbozu Uzuakoli Health Centre in Bende L.G.A	3,700,000.00		2,500,600.00	2,500,600.00	2,500,600.00+	100.00+%			
11101001/23020102/04000008 Construction of staff quarters at Annu-Ukwu Community Umuako	3,700,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00+%			
11101001/23020106/04000009 Construction of staff quartres at Obehie Health Centre in Uk	2,925,000.00		2,500,600.00	2,500,600.00	2,500,600.00+	100.00+%			
11101001/23020106/04000010 Construction of health centre at Umunne Ato Community Isiala	17,910,000.00		16,000,000.00	16,000,000.00	16,000,000.00+	100.00+%			
11101001/23020106/04000011 Fencing of Okohia Primary Health Centre Ipu South Auto. Comm	3,940,000.00		2,200,400.00	2,200,400.00	2,200,400.00+	100.00+%			
11101001/23020106/04000012 Setting up of Quality Management Laboratory/Testing facility	41,000,000.00								
11101001/23020106/04000013 ASOPADEC free Medical Outreach: Purchase of drugs and disin							13,821,418.00	14,166,900.00	14,521,000.00
11101001/23020107/05000004 Establishment of ICT centre & Science Lab @ Community Sec. S	12,400,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00+%			
11101001/23020111/05000005 Distribution of books an learning materials to selected schl	4,500,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00+%			
11101001/23020107/04000007 Construction and supply of 500 units of Galvanised school de	12,900,000.00		5,500,600.00	5,500,600.00	5,500,600.00+	100.00+%			
11101001/23020107/04000008 Construction of school lockers/ stools tables chairs and b	15,704,200.00		6,500,600.00	6,500,600.00	6,500,600.00+	100.00+%			
11101001/23030106/05000009 Renovation of Primary School at Umumba/Umuudu	12,640,000.00	1,200,000.00			1,200,000.00-				
11101001/23030106/05000010 Renovation of two (2) classrooms with two (2) offices at Ama	240,000.00	11,500,000.00	1,600,200.00	1,600,200.00	9,899,800.00-	618.66-%			
11101001/23030106/05000011 Renovation of two (2) classroom halls at Amibo Community Sec	1,160,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00+%			
11101001/23030106/05000014 Reconstruction of four (4nos) classrooms block at Umuabiama	1,040,000.00		3,600,200.00	3,600,200.00	3,600,200.00+	100.00+%			
11101001/23020107/05000015 Construction of five (5nos) and One (1no) Office at Umuezigb	1,900,000.00		6,000,000.00	6,000,000.00	6,000,000.00+	100.00+%			
11101001/23030106/05000017 Construction of NYSC staff quarters lodge at Owaza Secondary	900,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00+%			
11101001/23030106/05000018 Renovation of two (2) classrooms one (1) hall and one (1) o	300,000.00		1,900,300.00	1,900,300.00	1,900,300.00+	100.00+%			
11101001/23030106/06000019 Renovation of two (2) No. Schools at Agburuik and Ntigha Ok	1,500,000.00								
11101001/23030106/05000020 Renovation of U.B.E Block at Owaza Central School in Ukwa We	840,000.00	1,000,000.00	3,000,000.00	3,000,000.00	2,000,000.00+	66.67+%			
11101001/23020107/05000021 Construction of 5 classroom block at Oloko Community Primary	1,440,000.00								
11101001/23020107/05000022 Construction of a six (6) classroom block at Umuahala Migran	1,040,000.00	2,700,000.00	3,500,600.00	3,500,600.00	800,600.00+	22.87+%			
11101001/23020107/05000023 Construction of fencing wall at Amato Community Nursery and	840,000.00		2,900,300.00	2,900,300.00	2,900,300.00+	100.00+%			
11101001/23020107/05000024 Construction of five (5) classroom block with offices at Aka	1,000,000.00		3,500,600.00	3,500,600.00	3,500,600.00+	100.00+%			
11101001/23020107/05000025 Construction of perimeters fence at Owaza Central School in	480,000.00		1,500,600.00	1,500,600.00	1,500,600.00+	100.00+%			
11101001/23020107/05000026 Construction of School Hall at Osaa Community Primary School	980,000.00		3,200,400.00	3,200,400.00	3,200,400.00+	100.00+%			
11101001/23020107/05000027 Construction of six (6) classroom block at Umuiku Isi Asa in	5,320,000.00		4,500,600.00	4,500,600.00	4,500,600.00+	100.00+%			
11101001/23020107/05000028 Construction of six (6) classroom blocks at Umuaka Secondary	5,280,000.00		4,500,600.00	4,500,600.00	4,500,600.00+	100.00+%			
11101001/23030106/05000029 Reconstruction of classroom bloct at Oberete Asa Community S	760,000.00		2,300,100.00	2,300,100.00	2,300,100.00+	100.00+%			
11101001/23020107/05000031 Construction of Toilet Facility at Nkwoachara Primary School	440,000.00		1,600,200.00	1,600,200.00	1,600,200.00+	100.00+%			
11101001/23020107/05000032 Fencing of fisher Nursry/Primary school Umuohu Azueke Ndume	1,100,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00+%			
11101001/23030106/05000033 Renovation of four (4) class room block with one (1) hall at	820,000.00								
11101001/23030106/05000034 Renovation of three(3) classrooms with two (2) offices at Og	6,000,000.00								
11101001/23020107/05000035 Construction of six classroom block with convenience at Umuo	12,000,000.00		14,000,000.00	14,000,000.00	14,000,000.00+	100.00+%			
11101001/23030106/05000037 Fencing of Ohanze Comm. School in Obingwa L.G.A	29,320,000.00		28,000,000.00	28,000,000.00	28,000,000.00+	100.00+%			
11101001/23030106/05000039 Renovation of school hall at Nkpa Technical School Nkpa in	5,700,000.00								
11101001/23030106/05000040 Renovation of Mbala Central School Umunneochi L.G.A			6,000,000.00	6,000,000.00	6,000,000.00+	100.00+%			
11101001/23030106/05000041 Fencing of Amabo (LG) Primary School Okoko Item in Bende L.	14,300,000.00								
11101001/23030106/05000047 Distribution of books and learning materials to selected sch	2,700,000.00								
11101001/23030106/05000048 Renov. of Class hall at Ubani Primary school Ubani Ibeku Um	800,000.00		2,200,400.00	2,200,400.00	2,200,400.00+	100.00+%			
11101001/23030106/05000049 Renov of a Sch block in Amizi - Olokoru Prim Sch in Ikwuano	600,000.00		2,200,400.00	2,200,400.00	2,200,400.00+	100.00+%			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
11101001/23030106/05000050	Renov of Amibo Comm sec. school Hall Amibo Ubakala Umu Sth	6,500,000.00								
11101001/23030106/05000051	Renovation of 4 classrooms at Omuma Primary Sch in Aba North	640,000.00								
11101001/23010124/05000052	Procurement of Sch desk in some selected schs across 3 Sen Z	31,200,000.00	9,600,000.00	22,000,000.00	22,000,000.00	12,400,000.00+	56.36+			
11101001/23020107/05000053	Constr of 2Nos Classroom block & 2nos Classroom hall Amamba	20,000,000.00		17,000,000.00	17,000,000.00	17,000,000.00+	100.00+			
11101001/23030106/05000055	Renovation of Migrant School Umuezeke Umuekechi in Ukwa Wes			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+			
11101001/23030106/05000056	Renovation of Obokwe Sec. Sch. In Ukwa West L.G.A			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+			
11101001/23030106/05000057	Renovation of Ugwati Primary Sch. In Ukwa West L.G.A		2,420,000.00	5,000,000.00	5,000,000.00	2,580,000.00+	51.60+			
11101001/23030106/05000058	Renovation of Umuorie Central Sch. In Ukwa West L.G.A		2,000,000.00	8,000,000.00	8,000,000.00	6,000,000.00+	75.00+			
11101001/23050107/05000059	Construction of six(6) classroom blocks at Comm. Pri. School			7,000,000.00	7,000,000.00	7,000,000.00+	100.00+			
11101001/23030106/05000060	Reconstruction of Umuokwor Central Sch. In Ukwa West L.G.A			4,000,000.00	4,000,000.00	4,000,000.00+	100.00+			
11101001/23030106/05000061	Renovation of CPS Primary School Umuiku Ozar Asa 6no. Class							7,000,000.00	7,175,200.00	7,354,100.00
11101001/23030106/05000062	Fencing of Ozar secondary School Asa Ukwa West LGA							28,000,000.00	28,699,900.00	29,417,800.00
11101001/23020107/05000063	Construction of 5 classroom block and borehole with convinie							23,000,000.00	23,575,000.00	24,164,400.00
11101001/23030106/05000064	Renovation and remodelling of Umuotiri Primary School Aisiae							15,000,000.00	15,374,600.00	15,758,800.00
11101001/23020107/05000065	Construction of a model six (6) classroom block with convini							25,000,000.00	25,625,400.00	26,266,400.00
11101001/23030103/06000007	Reconstruction of Umudobia Civic hall Ukwa West L.G.A	1,400,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00+			
11101001/23020104/06000008	Construction of Asa North Auto. Comm. Hall in Ukwa West L.G.	580,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00+			
11101001/23020104/06000009	Construction of Civic hall at Umuagwula Amaise Comm. In Obin	1,340,000.00		4,500,600.00	4,500,600.00	4,500,600.00+	100.00+			
11101001/23020104/06000011	Construction of Mgboko / Akpuga Village Hall in Obingwa L.G.	1,160,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00+			
11101001/23020104/06000012	Construction of Modern Civic Hall at Etitioha Owaza in Ukwa	1,330,000.00		3,699,900.00	3,699,900.00	3,699,900.00+	100.00+			
11101001/23020104/06000013	Construction of Modern Civic Town Hall at Umuiku Isi Asa in	1,160,000.00		3,600,200.00	3,600,200.00	3,600,200.00+	100.00+			
11101001/23020104/06000014	Construction of Residence House Military Camp Asa at 144 Bat	10,460,000.00		8,000,000.00	8,000,000.00	8,000,000.00+	100.00+			
11101001/23020104/06000015	Construction of Umuahia Village Hall in Isiala Ngwa South	470,000.00								
11101001/23020104/06000016	Reconstruction of Umuokwor Community Hall in Ukwa West L.G.A	700,000.00								
11101001/23030103/06000017	Rehabilitation of Umuebulungwu Town Hall (Asa) West L.G.A	640,000.00		2,200,400.00	2,200,400.00	2,200,400.00+	100.00+			
11101001/23020104/06000018	Renovation / remodelling of Oborhia Town Hall West L.G.A	900,000.00		3,200,400.00	3,200,400.00	3,200,400.00+	100.00+			
11101001/23030103/06000019	Renovation of Civic Hall at Umuagalaba Owaza in Ukwa West L.	500,000.00		1,600,200.00	1,600,200.00	1,600,200.00+	100.00+			
11101001/23020104/06000020	Renovation of Itaja Ehere Olokoro Civic Hall in Umuahia Sout	900,000.00		3,300,100.00	3,300,100.00	3,300,100.00+	100.00+			
11101001/23030103/06000021	Renovation of Mgboko Okpular Civic Centre in Obingwa L.G.A	500,000.00		1,500,600.00	1,500,600.00	1,500,600.00+	100.00+			
11101001/23030103/06000023	Rehabilitation of Mgbedeala Civic hall in Umuahia South L.G.	1,640,000.00		5,500,600.00	5,500,600.00	5,500,600.00+	100.00+			
11101001/23020107/06000024	Construction of Ulorgo Owaza civic/skill acquisition centre	12,540,000.00		11,000,000.00	11,000,000.00	11,000,000.00+	100.00+			
11101001/23020101/06000025	Construction of Amaku Nvosi Civic Centre in Isialangwa South	5,600,000.00		3,200,400.00	3,200,400.00	3,200,400.00+	100.00+			
11101001/23030121/06000026	Construction of DPO residence qtrs at Obehie in Ukwa West L.			10,000,000.00	10,000,000.00	10,000,000.00+	100.00+			
11101001/23030121/06000027	Renovation and fencing of ASOPADEC Area Office at Obehie in			12,000,000.00	12,000,000.00	12,000,000.00+	100.00+			
11101001/23030121/06000028	Renovation of Civic Centre at Ugwati Comm. in Ukwa West L.G.			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+			
11101001/23030105/06000029	Reconstruction of Ogwe Health Centre with Borehole in Ukwa E							25,000,000.00	25,625,400.00	26,266,400.00
11101001/23020118/08000001	ASOPADEC Youth and Women Skill Development Centre - Owaza in	44,183,000.00	27,800,000.00	30,000,000.00	30,000,000.00	2,200,000.00+	7.33+			
11101001/23050101/08000002	Scholarship - 200 indigent student of Asa in Ukwa West L.G.A	53,600,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00+	25,000,000.00	25,625,400.00	26,266,400.00
11101001/23020112/08000003	Renovation of Ukwa Sports Council Building at Obehie in Ukwa	3,700,000.00								
11101001/23050101/09000004	Intervention work on refuse disposal at Aba and Umuahia metr	213,585,640.00	368,431,047.02	220,000,000.00	220,000,000.00	148,431,047.02-	67.47-%			
11101001/23030106/09000006	Provision for the cleaning of oil spillage and pipeline maint	46,628,386.00	27,000,000.00	22,000,000.00	22,000,000.00	5,000,000.00-	22.73-%			
11101001/23050101/09000007	Intervention work on refuse disposal at Ugwagbo LGA	104,000,000.00	94,000,000.00	100,000,000.00	100,000,000.00	6,000,000.00+	6.00+			
11101001/23050101/09000008	Intervention work on refuse disposal at Osisioma LGA	104,110,000.00	50,605,650.83	52,000,000.00	52,000,000.00	1,394,349.17+	2.68+			
11101001/23020114/09000009	Desilting of drainages at Umuahia in selected Rds. In Umuahi			8,000,000.00	8,000,000.00	8,000,000.00+	100.00+			
11101001/23020105/10000002	Construction of borehole and fabrication of stanction and re			3,200,400.00	3,200,400.00	3,200,400.00+	100.00+			
11101001/23020105/10000006	Construction of borehole at Ndi Uduma Ukwu Ohafia L.G.A	840,000.00								
11101001/23020105/10000010	Construction of borhole with thank and reticulation at Obaji			3,500,600.00	3,500,600.00	3,500,600.00+	100.00+			
11101001/23020105/10000011	Construction of borhole with thank and reticulation at Acens			6,500,600.00	6,500,600.00	6,500,600.00+	100.00+	3,000,000.00	3,074,500.00	3,151,300.00
11101001/23020105/10000012	Construction of two (2Nos) borehole in Umunteke Aut. Comm. A	760,000.00		2,500,600.00	2,500,600.00	2,500,600.00+	100.00+	18,000,000.00	18,450,200.00	18,911,200.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101001/23020105/10000013							9,000,000.00	9,224,500.00	9,455,000.00
11101001/23020105/10000014			2,000,000.00	2,000,000.00	2,000,000.00+	100.00+%			
11101001/23020105/10000016	720,000.00								
11101001/23020105/10000017	640,000.00								
11101001/23020105/10000019	400,000.00								
11101001/23030104/10000021	460,000.00								
11101001/23020105/10000022	3,680,000.00								
11101001/23030104/10000023	14,940,000.00								
11101001/23020105/10000025	61,100,000.00								
11101001/23030104/10000026			3,000,000.00	3,000,000.00	3,000,000.00+	100.00+%	3,948,753.00	4,048,000.00	4,148,900.00
11101001/23030104/10000027			3,000,000.00	3,000,000.00	3,000,000.00+	100.00+%			
11101001/23030104/10000028			3,000,000.00	3,000,000.00	3,000,000.00+	100.00+%			
11101001/23030104/10000029			15,000,000.00	15,000,000.00	15,000,000.00+	100.00+%	18,000,000.00	18,450,200.00	18,911,200.00
11101001/23020118/10000030							800,000,000.00	820,000,000.00	840,500,600.00
11101001/23020118/10000031							960,000,000.00	984,000,000.00	1,008,600,200.00
11101001/23030104/10000032							600,000,000.00	615,000,000.00	630,374,600.00
11101001/23030104/10000033							110,000,000.00	112,750,300.00	115,569,000.00
11101001/23030104/10000034							20,000,000.00	20,500,600.00	21,013,200.00
11101001/23030104/10000035							9,000,000.00	9,224,500.00	9,455,000.00
11101001/23010113/11000001			6,000,000.00	6,000,000.00	6,000,000.00+	100.00+%	6,000,000.00	6,150,100.00	6,303,800.00
11101001/23020124/12000002	320,000.00		1,300,100.00	1,300,100.00	1,300,100.00+	100.00+%			
11101001/23020124/12000003	500,000.00								
11101001/23020124/12000004	600,000.00								
11101001/23020124/12000005	11,700,000.00		11,000,000.00	11,000,000.00	11,000,000.00+	100.00+%			
11101001/23020124/12000006	5,000,000.00		6,699,900.00	6,699,900.00	6,699,900.00+	100.00+%			
11101001/23020124/12000007	5,040,000.00		8,000,000.00	8,000,000.00	8,000,000.00+	100.00+%			
11101001/23020124/12000008			4,500,600.00	4,500,600.00	4,500,600.00+	100.00+%			
11101001/23020124/12000009	14,400,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00+%	20,000,000.00	20,500,600.00	21,013,200.00
11101001/23020124/12000010	19,500,000.00		22,000,000.00	22,000,000.00	22,000,000.00+	100.00+%			
11101001/23020124/12000011	14,500,000.00		17,000,000.00	17,000,000.00	17,000,000.00+	100.00+%			
11101001/23020124/12000012	8,000,000.00		17,000,000.00	17,000,000.00	17,000,000.00+	100.00+%			
11101001/23020124/12000013	8,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00+%			
11101001/23020124/12000014	8,000,000.00								
11101001/23020124/12000015			12,000,000.00	12,000,000.00	12,000,000.00+	100.00+%			
11101001/23020124/12000016			4,000,000.00	4,000,000.00	4,000,000.00+	100.00+%			
11101001/23010112/13000001		16,388,313.84	22,000,000.00	22,000,000.00	5,611,686.16+	25.51+%	4,000,000.00	4,099,700.00	4,201,800.00
11101001/23030121/13000002	12,914,360.00		10,500,600.00	10,500,600.00	10,500,600.00+	100.00+%			
11101001/23010101/13000003			10,500,600.00	10,500,600.00	10,500,600.00+	100.00+%	15,000,000.00	15,374,600.00	15,758,800.00
11101001/23010113/13000004			4,000,000.00	4,000,000.00	4,000,000.00+	100.00+%	3,500,000.00	3,587,100.00	3,677,100.00
11101001/23050101/13000005	14,000,000.00		10,500,600.00	10,500,600.00	10,500,600.00+	100.00+%			
11101001/23030121/13000006		75,000,000.00			75,000,000.00-				
11101001/23050103/13000008	39,600,788.00	8,771,061.25	10,000,000.00	10,000,000.00	1,228,938.75+	12.29+%	2,000,000.00	2,050,400.00	2,102,000.00
11101001/23020101/13000009	14,300,394.00								
11101001/230350101/13000010	64,000,000.00						500,000,000.00	512,500,600.00	525,313,300.00
11101001/23010105/13000015			40,000,000.00	40,000,000.00	40,000,000.00+	100.00+%	55,000,000.00	56,374,600.00	57,784,000.00
11101001/23010105/13000016			100,000,000.00	100,000,000.00	100,000,000.00+	100.00+%			
11101001/23020101/13000017			20,000,000.00	20,000,000.00	20,000,000.00+	100.00+%			
11101001/23020101/13000018			20,000,000.00	20,000,000.00	20,000,000.00+	100.00+%			
11101001/23020101/13000019			30,000,000.00	30,000,000.00	30,000,000.00+	100.00+%			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023... CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101001/23020101/13000020 Establishment of technical Centre at Obaji Umunteke Asa in U							50,000,000.00	51,249,700.00	52,530,600.00
11101001/23020118/13000021 Construction of a Police Post at Obehie Asa Ukwa West LGA							10,000,000.00	10,249,700.00	10,505,400.00
11101001/23020118/13000022 construction of modern Asa Civic Centre Hall at Obehie in Uk							130,000,000.00	133,249,700.00	136,581,000.00
11101001/23010119/14000003 Powering of Gen. set for street light in Umuahia through fue	18,600,000.00								
11101001/23020103/14000004 Rural Electrification project to Umuenene Village in Isi-Obu			4,500,600.00	4,500,600.00	4,500,600.00+	100.00+%			
11101001/23020103/14000005 Powering and routine servicing of street lights at Aba metro	24,000,000.00	8,500,000.00	20,000,000.00	20,000,000.00	11,500,000.00+	57.50+%			
11101001/23020103/14000009 Provision for consultancy services	22,562,000.00	9,500,000.00	11,000,000.00	11,000,000.00	1,500,000.00+	13.64+%			
11101001/23020103/14000010 Construction of 300kva 11/0.415kv transformers and low tens		5,000,000.00	8,500,600.00	8,500,600.00	3,500,600.00+	41.18+%			
11101001/23020103/14000011 Extension of electricity into Comm. Akirika - Obu Ndoki from		4,875,000.00	5,000,000.00	5,000,000.00	125,000.00+	2.50+%			
11101001/23020103/14000012 Installation of Pole Mounted Street Light in Uzomiri Ezeogw			249,700.00	249,700.00	249,700.00+	100.00+%			
11101001/23020103/14000014 Installation of transformer and stringing of High / low tens			3,300,100.00	3,300,100.00	3,300,100.00+	100.00+%			
11101001/23050101/14000015 Payment of Electrification Bill of Owaza Community in Ukwa W			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+%			
11101001/23020103/14000025 Replacement of dilapidated cross and flashed lightening arre		5,323,087.79	6,000,000.00	6,000,000.00	676,912.21+	11.28+%			
11101001/23020103/14000026 Refurbishment and procurement of ICT Equipments for trainin			10,000,000.00	10,000,000.00	10,000,000.00+	100.00+%	30,000,000.00	30,750,300.00	31,518,600.00
11101001/23020103/14000027 Electrification projects at Obingwa L.G.A			10,000,000.00	10,000,000.00	10,000,000.00+	100.00+%			
11101001/23020103/14000028 Construction of Solar Power Street Light at Umuobiakwa in Ob			20,000,000.00	20,000,000.00	20,000,000.00+	100.00+%			
11101001/23030113/17000001 Remedial Works on some failed roads in Aba	38,520,000.00	20,000,000.00			20,000,000.00-				
11101001/23030113/17000002 Remedial Works on some selected roads in Ukwa west LGA	24,000,000.00	24,400,000.00	25,000,000.00	25,000,000.00	600,000.00+	2.40+%			
11101001/23020114/17000003 Intervention on Rehabilitation / Alsp Hait overlay of failed	24,000,000.00	53,500,000.00	60,000,000.00	60,000,000.00	6,500,000.00+	10.83+%			
11101001/23020114/17000004 Construction of Ugwuati - Obokwe - Uratta Road (10km) in Ukw		50,000,000.00			50,000,000.00-				
11101001/23020114/17000005 Grading of roads in Amaku Umuotu Eziana Umuobasi and Obeaw		3,000,000.00	4,000,000.00	4,000,000.00	1,000,000.00+	25.00+%			
11101001/23020114/17000006 Construction of Prof. Ikonke Avenue IBB Housing Ikot Ekpene			13,000,000.00	13,000,000.00	13,000,000.00+	100.00+%			
11101001/23020114/17000007 Grading of 3[nos] feeder roads each in Ukwa West and Ukwa Ea		26,531,349.26	30,000,000.00	30,000,000.00	3,468,650.74+	11.56+%			
11101001/23020114/17000008 Construction of 1Km roads in Asa Ukwa West LGA		48,000,000.00	50,000,000.00	50,000,000.00	2,000,000.00+	4.00+%			
11101001/23020114/17000009 Construction of Umuokomiri road from Enugu PH Express Rd.		30,000,000.00	50,000,000.00	50,000,000.00	20,000,000.00+	40.00+%	70,000,000.00	71,750,300.00	73,543,800.00
11101001/23020114/17000010 Construction of Ntigha Azuogwugwu Ring Rd.[2.3Km] in Obingwa		75,000,000.00	100,000,000.00	100,000,000.00	25,000,000.00+	25.00+%			
Sub total	1,568,243,768.00	1,099,375,509.99	1,751,267,900.00	1,751,267,900.00	651,892,390.01+	37.22+%	3,608,270,171.00	3,698,478,000.00	3,790,938,900.00
11101002 - Abia State MKT & Quality MGT Agency									
11101002/23050101/01000001 Support farmers to help aggregate the harvest of Abia Rice i			10,000,000.00	10,000,000.00	10,000,000.00+	100.00+%	100,000,000.00	102,500,600.00	105,063,600.00
11101002/23050101/01000002 Fashion and food fair to showcase made in Abia goods			4,000,000.00	4,000,000.00	4,000,000.00+	100.00+%			
11101002/23010119/13000001 Procurement of 350 KVA Generator Set			2,000,000.00	2,000,000.00	2,000,000.00+	100.00+%			
11101002/23010112/13000002 Purchase of Office Furniture/Fittings			200,400.00	200,400.00	200,400.00+	100.00+%			
11101002/23010113/13000003 Purchase of Computer Printers for internet Transaction			200,400.00	200,400.00	200,400.00+	100.00+%			
11101002/23050101/13000006 Introducing made in ABA product to European Country							50,000,000.00	51,249,700.00	52,530,600.00
11101002/23050101/13000007 Production of ABM&QMA Magazine showcasing goods services			4,000,000.00	4,000,000.00	4,000,000.00+	100.00+%			
11101002/23050101/13000009 Setting up of quality control Mini-laboratory			10,000,000.00	10,000,000.00	10,000,000.00+	100.00+%			
11101002/23050101/13000010 Support to other small business for post Covid survival fund	5,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00+%			
11101002/23020124/13000011 Setting Up of Made in Aba Show Room in Lagos/Abuja			10,000,000.00	10,000,000.00	10,000,000.00+	100.00+%			
Sub total	5,000,000.00		50,400,800.00	50,400,800.00	50,400,800.00+	100.00+%	150,000,000.00	153,750,300.00	157,594,200.00
11101003 - Abia Infrastructural Development Initiative (ASTR)									
11101003/23020105/10000001 Construction of 20 Boheholes in 3 Senatorial Zones	10,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00+	100.00+%			
11101003/23020107/13000001 Construction of 6 Classroom Block			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+%			
11101003/23020124/13000002 Construction of Market Stores @Ndi Ukpai Ndukwe			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+%			
11101003/23020118/13000003 Construction of Townhall Block	20,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00+%			
11101003/23020124/13000004 Construction of Market Stores@Umuogele			2,000,000.00	2,000,000.00	2,000,000.00+	100.00+%			
11101003/23020101/13000005 Construction of 10 Civil Centre in 3 Senatorial Zones	10,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00+	100.00+%			
Sub total	40,000,000.00		87,000,000.00	87,000,000.00	87,000,000.00+	100.00+%			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101004 - Abia State Signage & Advertisement Agency									
11101004/23050101/11000001 Installation of E-Based Identity Card for Staff 40 Nos. @ N1			69,700.00	69,700.00	69,700.00+	100.00+	350,000.00	358,900.00	367,400.00
11101004/23010115/13000001 Purchase of Photocopier Machine			249,700.00	249,700.00	249,700.00+	100.00+	800,000.00	819,900.00	840,300.00
11101004/23050101/13000003 Installation of Internet Services Umuahia			50,400.00	50,400.00	50,400.00+	100.00+	300,000.00	307,300.00	314,500.00
11101004/23020118/13000004 Construction of Bill Board of ABSAA		21,351,229.92	5,000,000.00	5,000,000.00	16,351,229.92-	327.02-%	7,000,000.00	7,175,200.00	7,354,100.00
11101004/23010119/13000006 Purchase of Generator Set			200,400.00	200,400.00	200,400.00+	100.00+	6,000,000.00	6,150,100.00	6,303,800.00
11101004/23030121/13000007 Rehabilitation of Area Office at Aba			1,200,400.00	1,200,400.00	1,200,400.00+	100.00+	1,200,000.00	1,230,500.00	1,261,700.00
11101004/23010129/13000008 Purchase of welding Machine and Accessories			200,400.00	200,400.00	200,400.00+	100.00+	4,000,000.00	4,099,700.00	4,201,800.00
11101004/23010113/13000009 Purchase of Still Cameras 2 Nos at M50 000 each			69,700.00	69,700.00	69,700.00+	100.00+	3,000,000.00	3,074,500.00	3,151,300.00
11101004/23010113/13000010 Purchase of TV sets 2 Nos at N60 each			69,700.00	69,700.00	69,700.00+	100.00+	1,400,000.00	1,434,600.00	1,470,600.00
11101004/23010113/13000011 Purchase of Radio 3 Nos at N10 000 each			30,000.00	30,000.00	30,000.00+	100.00+	30,000.00	31,200.00	32,400.00
11101004/23010112/13000012 Purchase of office furniture			500,600.00	500,600.00	500,600.00+	100.00+	1,000,000.00	1,025,200.00	1,050,400.00
11101004/23010106/13000013 Procurement of Hilux Pick Van 2 Nos @N32 000 000 each; Humma							109,000,000.00	111,725,100.00	114,518,600.00
11101004/23010112/13000014 Acquisition of Permanent site at Umuahia							30,000,000.00	30,750,300.00	31,518,600.00
Sub total		21,351,229.92	7,641,000.00	7,641,000.00	13,710,229.92-	179.43-%	164,080,000.00	168,182,500.00	172,385,500.00
11010001 - Bureau of Public Procurement (DUE PROCESS)									
11010001/23010107/13000001 Purchase of (2 in No) Hilux Trucks							72,000,000.00	73,799,600.00	75,644,700.00
11010001/23010108/13000002 Purchase of (1 in No) Toyota Bus							72,000,000.00	73,799,600.00	75,644,700.00
11010001/23010119/13000006 Purchase of Power Generating set			1,000,000.00	1,000,000.00	1,000,000.00+	100.00+			
11010001/23050101/13000007 Development of Website			24,000,000.00	24,000,000.00	24,000,000.00+	100.00+			
11010001/23010113/13000008 Purchase of Lap Top Computers(Five (5) HP omen Laptop M16GB		2,000,000.00	2,000,000.00	2,000,000.00			6,000,000.00	6,150,100.00	6,303,800.00
11010001/23010113/13000009 Purchase of Computer Printers		1,000,000.00	1,000,000.00	1,000,000.00			3,000,000.00	3,074,500.00	3,151,300.00
11010001/23010115/13000010 Purchase of Photocopying Machines			3,000,000.00	3,000,000.00	3,000,000.00+	100.00+	3,000,000.00	3,074,500.00	3,151,300.00
11010001/23010133/13000011 Purchase of Surveying Equipments			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+			
11010001/23050101/13000012 Reserch and Developments			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+			
11010001/23010129/13000013 Purchase of E-procurement Tools			2,000,000.00	2,000,000.00	2,000,000.00+	100.00+			
11010001/23050101/13000014 Monitoring and Evaluation			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+	7,000,000.00	7,175,200.00	7,354,100.00
11010001/23010113/13000015 Purchase of Five(5) Hisense Air Conditioner							2,700,000.00	2,767,100.00	2,836,700.00
11010001/23010113/13000016 Purchase of Public Address System							3,000,000.00	3,074,500.00	3,151,300.00
11010001/23010112/13000017 Purchase of Five(5)Century 5000vv Stabilizer							600,000.00	614,700.00	630,300.00
11010001/23010113/13000018 Purchase of Projector							1,000,000.00	1,025,200.00	1,050,400.00
11010001/230101013/13000019 Purchase of Digital Steel Camera							2,000,000.00	2,050,400.00	2,102,000.00
Sub total		3,000,000.00	48,000,000.00	48,000,000.00	45,000,000.00+	93.75+%	172,300,000.00	176,605,400.00	181,020,600.00
11101005 - Public Private Partnership and Invest. Promot.									
11101005/23010113/13000001 Purchase of Office Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00+			
11101005/23010115/13000002 Purchase of Photocopier Machine			699,900.00	699,900.00	699,900.00+	100.00+			
11101005/23010119/13000003 Procurement of Gen Set			500,600.00	500,600.00	500,600.00+	100.00+			
11101005/23010101/13000004 Procurement of Capital Asset (Surveying Equipment and 3 (no			1,399,800.00	1,399,800.00	1,399,800.00+	100.00+			
11101005/23050101/13000005 Research and Development			1,000,000.00	1,000,000.00	1,000,000.00+	100.00+			
Sub total			4,600,300.00	4,600,300.00	4,600,300.00+	100.00+			
11039001 - Physical & Infrastructural Dev. Fund									
11039001/23050101/00000002 HOSTING/ MAINTANANCE OF PPIDF WEBSITE			3,000,000.00	3,000,000.00	3,000,000.00+	100.00+			
11039001/23020101/00000001 Perimeter Fencing of Office Building (Headquarter). 120.50 s			10,000,000.00	10,000,000.00	10,000,000.00+	100.00+	10,900,000.00	11,172,800.00	11,452,500.00
11039001/23010104/00000003 PROCUREMENT OF CAPITAL ASSET(10 MOTOR BIKES @N65000 each)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+	6,500,000.00	6,662,700.00	6,829,500.00
11039001/23010108/00000004 PROCUREMENT OF 2 HILUX VAN AND 1 HUMMER BUS			32,000,000.00	32,000,000.00	32,000,000.00+	100.00+	110,000,000.00	112,750,300.00	115,569,000.00
11039001/23010119/13000005 Procurement of 2 Sound Proof Mikano Power Generating Set (A							14,000,000.00	14,350,500.00	14,709,400.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11039001/23030121/13000006 Renovation of Office Building (Headquarters)							10,000,000.00	10,249,700.00	10,505,400.00
11039001/23010113/13000007 Procurement of 4 Laptops (2 for umuahia and 2 at Aba) and 2							1,600,000.00	1,639,900.00	1,680,700.00
11039001/23010114/13000008 procurement of 2 Develop 225i Copier machines @N400 000 an							1,100,000.00	1,127,300.00	1,155,000.00
Sub total			50,000,000.00	50,000,000.00	50,000,000.00+	100.00+%	154,100,000.00	157,953,200.00	161,901,500.00
11040001 - Abia State Diaspora Commission									
11040001/23050101/13000001 Development of Abia Diaspora Smart City Master Plan	5,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00+	100.00+%	100,000,000.00	102,500,600.00	105,063,600.00
11040001/23050101/13000002 Hosting of International Investment Summits			9,000,000.00	9,000,000.00	9,000,000.00+	100.00+%	9,000,000.00	9,224,500.00	9,455,000.00
11040001/23010112/13000003 Purchase of Office Furniture			1,500,600.00	1,500,600.00	1,500,600.00+	100.00+%	1,500,600.00	1,537,800.00	1,576,200.00
11040001/23010105/13000004 Purchase of 3no Hilux Vehicle			15,500,600.00	15,500,600.00	15,500,600.00+	100.00+%	15,500,600.00	15,888,300.00	16,285,600.00
11040001/23010113/13000005 Purchase of 4 set Computer System Printer and other accesso			2,500,600.00	2,500,600.00	2,500,600.00+	100.00+%	2,500,600.00	2,563,000.00	2,626,700.00
11040001/23010119/14000001 Procurement of 15KVA Gen Set			5,500,600.00	5,500,600.00	5,500,600.00+	100.00+%	5,500,600.00	5,638,600.00	5,779,100.00
Sub total	5,000,000.00		134,002,400.00	134,002,400.00	134,002,400.00+	100.00+%	134,002,400.00	137,352,800.00	140,786,200.00
65001001 - Ministry Of Boundary Matters & Conflict Resolutio									
65001001/23050101/13000001 Provision of Relief Materials	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00+%			
65001001/23010107/13000002 Purchase Of Hilux Van 2 IN NO			3,000,000.00	3,000,000.00	3,000,000.00+	100.00+%			
65001001/23050101/13000003 Purchase of Compters			1,500,600.00	1,500,600.00	1,500,600.00+	100.00+%			
65001001/23010119/13000004 Purchase of Generating Set			1,200,400.00	1,200,400.00	1,200,400.00+	100.00+%			
65001001/23010112/13000005 Purhase of offie furniture and fittings			500,600.00	500,600.00	500,600.00+	100.00+%			
65001001/23050103/13000006 Monitoring / Visit to the conflict Communities			500,600.00	500,600.00	500,600.00+	100.00+%			
65001001/23020101/13000007 Construction of Boundary Pillars			1,000,000.00	1,000,000.00	1,000,000.00+	100.00+%			
65001001/23050101/13000008 Capacity Building for Community Leaders Conflict Resolution			500,600.00	500,600.00	500,600.00+	100.00+%			
65001001/23050101/13000009 Intra State Boundary Conflict Resoultion Activities			1,000,000.00	1,000,000.00	1,000,000.00+	100.00+%			
65001001/23050101/13000010 Provision of State Boundary Archives			2,000,000.00	2,000,000.00	2,000,000.00+	100.00+%			
Sub total	2,000,000.00		13,202,800.00	13,202,800.00	13,202,800.00+	100.00+%			
66001001 - Ministry Of Special Duties (Est. & Trng)									
66001001/23010113/13000002 Purchase of Computer/Printer 6Nos Each			500,600.00						
66001001/23050101/13000004 Fund for Training (Political Appointees Artisans ITF & ICT			1,500,600.00						
Sub total			2,001,200.00						
68001001 - Ministry Of Inter-State Affairs									
68001001/23010119/13000001 Purehase Of Generating Set			1,000,000.00						
68001001/23010115/13000002 Purehase Of Photocopying Machine			500,600.00						
68001001/23020105/13000003 Construction Of Water Borehole/ Water Reticulation			1,000,000.00						
68001001/23010112/13000004 Purchase of Office Equipment			500,600.00						
Sub total			3,001,200.00						
12003001 - Abia State House of ASSEMBLY									
12003001/23030105/04000001 Renovation/Expansion of ABHA Clinic	5,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00+%	20,000,000.00	20,500,600.00	21,013,200.00
12003001/23010122/04000002 Purchase of [lin no) Hummar Ambulance Bus	15,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00					
12003001/23020127/11000001 Digitalization of ABHA Office (Legislative PRS Finance Ad			10,000,000.00	10,000,000.00	10,000,000.00+	100.00+%	50,000,000.00	51,249,700.00	52,530,600.00
12003001/23020101/13000001 Purch. of 30 Vehicles (25 prado jeep 2 hummer buses 1coaste)	974,000,000.00	85,000,000.00	1,480,000,000.00	1,480,000,000.00	1,395,000,000.00+	94.26+%	485,000,000.00		
12003001/23030106/13000002 Constituency Projects(10 classrooms) 24 Constituencies	590,000,000.00		800,000,000.00	800,000,000.00	800,000,000.00+	100.00+%	500,000,000.00	512,500,600.00	525,313,300.00
12003001/23020101/13000003 Construction & Furnish of 30 Rooms Constituency Office Block		50,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00+	50.00+%			
12003001/23010101/13000004 Development Project/Acquisition of Capital Assets		5,000,000.00	5,000,000.00	5,000,000.00			15,000,000.00	15,374,600.00	15,758,800.00
12003001/23020127/13000005 Instalation of solar light to beef up security in ABHA	30,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00					
12003001/23020101/13000006 Establishment of Abia State House of Assembly Service Comm.	15,000,000.00								

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
12003001/23010115/13000007		7,300,000.00	10,000,000.00	10,000,000.00	2,700,000.00+	27.00+%			
12003001/23040102/13000008	20,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00+%			
12003001/23020101/13000009	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00			17,000,000.00	17,425,000.00	17,860,800.00
12003001/23010114/13000010	35,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00+%	100,000,000.00	102,500,600.00	105,063,600.00
12003001/23030121/13000011	10,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00+%	12,000,000.00	12,300,100.00	12,607,400.00
12003001/23020102/13000012			20,000,000.00	20,000,000.00	20,000,000.00+	100.00+%			
12003001/23010122/13000013	1,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00+%			
12003001/23010119/13000014							35,000,000.00	35,875,100.00	36,771,900.00
12003001/23020118/13000015	200,000,000.00		225,000,000.00	225,000,000.00	225,000,000.00+	100.00+%	450,000,000.00	461,249,700.00	472,781,500.00
12003001/23040102/13000016	20,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00+	100.00+%			
12003001/23020105/13000017	400,000,000.00								
12003001/23020104/13000018			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+%			
12003001/23020110/13000019	7,000,000.00								
12003001/23030118/13000020		20,000,000.00	20,000,000.00	20,000,000.00			20,000,000.00	20,500,600.00	21,013,200.00
12003001/23020101/13000021		10,000,000.00			10,000,000.00-				
12003001/23030110/13000022	10,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00+%			
12003001/23010112/13000023							15,000,000.00	15,374,600.00	15,758,800.00
12003001/23020102/13000024	9,000,000.00		91,136,300.00	91,136,300.00	91,136,300.00+	100.00+%			
12003001/23030105/13000025	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00					
12003001/23010129/13000026	70,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00					
12003001/23010129/13000027	9,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00+%	50,000,000.00	51,249,700.00	52,530,600.00
12003001/23020106/13000028	5,000,000.00		6,000,000.00	6,000,000.00	6,000,000.00+	100.00+%			
12003001/23020127/13000029	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00					
12003001/23010125/13000030	10,000,000.00	15,000,000.00	12,000,000.00	12,000,000.00	3,000,000.00-	25.00-%			
12003001/23050103/13000031	30,000,000.00						20,000,000.00	20,500,600.00	21,013,200.00
12003001/23020101/13000035	50,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00					
12003001/23010105/13000036	30,000,000.00		35,000,000.00	35,000,000.00	35,000,000.00+	100.00+%			
12003001/23010105/13000037							30,000,000.00	30,750,300.00	31,518,600.00
12003001/23010105/13000038							15,000,000.00	15,374,600.00	15,758,800.00
12003001/23050101/13000039							25,000,000.00	25,625,400.00	26,266,400.00
12003001/23010105/13000040							35,000,000.00	35,875,100.00	36,771,900.00
12003001/23020114/17000001	200,000,000.00	110,000,000.00	200,000,000.00	200,000,000.00	90,000,000.00+	45.00+%			
Sub total	2,765,000,000.00	457,300,000.00	3,306,136,300.00	3,306,136,300.00	2,848,836,300.00+	86.17%+	1,894,000,000.00	1,444,226,900.00	1,480,332,600.00
12004001 - Abia State House of ASSEMBLY COMMISSION									
12004001/23050101/11000001			10,000,000.00	10,000,000.00	10,000,000.00+	100.00+%	20,000,000.00	20,500,600.00	21,013,200.00
12004001/23020101/13000001			85,000,000.00	85,000,000.00	85,000,000.00+	100.00+%	400,000,000.00	410,000,000.00	420,249,700.00
12004001/23010112/13000002			35,000,000.00	35,000,000.00	35,000,000.00+	100.00+%	80,000,000.00	82,000,000.00	84,050,400.00
Sub total			130,000,000.00	130,000,000.00	130,000,000.00+	100.00+%	500,000,000.00	512,500,600.00	525,313,300.00
23005001 - Abia State Orientation Agency									
23005001/23010112/13000001			1,000,000.00	1,000,000.00	1,000,000.00+	100.00+%			
23005001/23010113/13000002			2,000,000.00	2,000,000.00	2,000,000.00+	100.00+%	3,500,000.00	3,587,100.00	3,677,100.00
23005001/23010112/13000003			1,000,000.00	1,000,000.00	1,000,000.00+	100.00+%	2,000,000.00	2,050,400.00	2,102,000.00
23005001/23010113/13000006			3,000,000.00	3,000,000.00	3,000,000.00+	100.00+%	2,500,000.00	2,563,000.00	2,626,700.00
23005001/23010119/13000007			3,000,000.00	3,000,000.00	3,000,000.00+	100.00+%			
23005001/23010119/13000008							6,000,000.00	6,150,100.00	6,303,800.00
23005001/23020101/13000009							37,500,000.00	38,437,000.00	39,397,400.00
23005001/23010105/13000010							120,000,000.00	123,000,000.00	126,074,500.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
23005001/23010122/13000011 Sensitization on cultism and drug abuse among youths in Abia							25,000,000.00	25,625,400.00	26,266,400.00
23005001/23010122/13000012 Sensitization on cultism and drug abuse among youths in Abia							12,000,000.00	12,300,100.00	12,607,400.00
23005001/23010112/13000013 ORIENTATIONHALFHOUR ONTELEVISIONANDRADIOSTATIONS@500							20,500,000.00	21,012,000.00	21,537,800.00
Sub total			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	229,000,000.00	234,725,100.00	240,593,100.00
23001001 - Ministry of Information And Culture									
23001001/23020118/02000001 Government Press (Relocation/Renovation)							2,000,000.00	2,050,400.00	2,102,000.00
23001001/23010129/02000002 Procurement of Video Production & Post Production Equipmen			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,099,700.00	4,201,800.00
23001001/23010129/02000003 Procurement of Film Library Equipment			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
23001001/23020107/02000004 Procurement of Public Adress System			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
23001001/23050103/02000005 Governement Information Publications	152,000,000.00	8,102,200.00	100,000,000.00	100,000,000.00	91,897,800.00+	91.90%+	120,000,000.00	123,000,000.00	126,074,500.00
23001001/23010129/02000006 Procurement of equipment For Umuahia Aba & Ohafia InfoCentres		3,115,000.00	30,000,000.00	30,000,000.00	26,885,000.00+	89.62%+	20,000,000.00	20,500,600.00	21,013,200.00
23001001/23010129/02000009 Procurement of Photo Lab. Equip & Equip for Info Department			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	18,000,000.00	18,450,200.00	18,911,200.00
23001001/23010129/02000011 Procurement of Digital Video Studio Equipment			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
23001001/23020102/02000012 Construction of Archival Compex			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	42,025,200.00
23001001/23050101/02000013 Social Media Network	156,950,000.00	7,740,000.00	30,000,000.00	30,000,000.00	22,260,000.00+	74.20%+	40,000,000.00	41,000,000.00	42,025,200.00
23001001/23050101/02000014 Government Publicity	190,950,000.00	14,932,500.00	165,000,000.00	165,000,000.00	150,067,500.00+	90.95%+	63,000,000.00	64,575,000.00	66,189,600.00
23001001/23010112/02000016 Acquisition of Archival Materials			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	12,000,000.00	12,300,100.00	12,607,400.00
23001001/23050101/02000017 Promotion and Publicity of Nutririon activities in the State			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
23001001/23010129/13000001 Procurement of Plate Making Machine Suprasetter A106 CT with		5,500,000.00	30,000,000.00	30,000,000.00	24,500,000.00+	81.67%+	70,000,000.00	71,750,300.00	73,543,800.00
23001001/23010129/13000002 Development of Tourist Sites (Long Juju of Arochukwu)							7,441,800.00	7,627,800.00	7,818,700.00
23001001/23020118/13000003 Construction/Development of Azumiri Blue River							30,000,000.00	30,750,300.00	31,518,600.00
23001001/23020118/13000004 Construction of Cultural Complex							20,000,000.00	20,500,600.00	21,013,200.00
23001001/23010129/13000005 Enumeration of Abia Tourist Sites/Hotels							6,000,000.00	6,150,100.00	6,303,800.00
23001001/23010129/13000006 Ejirimara Abia Cultural Festival/World Cultural Day							20,000,000.00	20,500,600.00	21,013,200.00
23001001/23050101/13000007 Erection of a New Art Statue (Monument)							3,000,000.00	3,074,500.00	3,151,300.00
23001001/23050101/13000008 Maintenance of existing City Monument							1,500,600.00	1,537,800.00	1,576,200.00
23001001/23050101/13000009 Establishment of Film Village							10,000,000,000.00	10,250,000,000.00	10,506,249,700.00
Sub total	499,900,000.00	39,389,700.00	400,500,600.00	400,500,600.00	361,110,900.00+	90.16%+	10,487,942,400.00	10,750,143,000.00	11,018,895,600.00
23003001 - Boadcasting Coporation of Abia State									
23003001/23010129/11000001 Purchase of Broadcasting Equipment/digitalization		36,930,500.00	600,000,000.00	200,000,000.00	163,069,500.00+	81.53%+	600,000,000.00	615,000,000.00	630,374,600.00
23003001/23010119/11000002 Purchase of 2 Generating Sets							50,000,000.00	51,249,700.00	52,530,600.00
23003001/23050101/11000004 Installation of Solar Energy			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
23003001/23050101/11000005 Completion of Digitalisation Project			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
23003001/23010113/11000006 Purchase of Broadcasting Equipment UPS Antenna etc.							37,000,000.00	37,925,500.00	38,873,900.00
Sub total		36,930,500.00	682,000,000.00	282,000,000.00	245,069,500.00+	86.90%+	687,000,000.00	704,175,200.00	721,779,100.00
23055001 - Abia state printing And Publishing Company									
23055001/23020105/02000001 Sinking of Borehole Reticulation & Overhead Tank			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
23055001/23020101/02000002 Rehabilitation/Contruction of Office Complex			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	93,763,635.00	96,108,000.00	98,510,200.00
23055001/23010114/02000003 Procurement & Installation of Modern Printing Press			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	240,000,000.00	246,000,000.00	252,150,100.00
23055001/23010119/02000004 Procurement & Installation of 500KVA Generating Set			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	25,000,000.00	25,625,400.00	26,266,400.00
23055001/23010114/02000005 Procurement of Newsprint & Films							22,128,722.00	22,681,900.00	23,248,600.00
23055001/23020105/02000006 Purchase of Vehicles							130,000,000.00	133,249,700.00	136,581,000.00
23055001/23010114/02000007 Procurement of news Print and Films			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	16,000,000.00	16,399,800.00	16,810,300.00
Sub total			11,501,800.00	11,501,800.00	11,501,800.00+	100.00%+	528,892,357.00	542,115,200.00	555,668,600.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
36052001 - Abia state Tourism Board									
36052001/23020101/02000001 Completion of Tourism Board Office Building			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
36052001/23050101/02000002 Setting of Tourism Cuisine			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
36052001/23050101/02000003 Projecting and Revamping of State Domestic Tourism site			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
36052001/23050101/02000004 Enyi Abia Development of Tourism Carnivals			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
36052001/23050101/02000005 Development of made in Abia Tourism Materials			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
36052001/23050101/02000006 Abia State Tourism /Creative Summit/ Peagentry							12,000,000.00	12,300,100.00	12,607,400.00
36052001/23010108/13000001 Purchase of Operational Office Buses (Haice)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
36052001/23010113/13000002 Purchase of Projectors & Laptops			249,700.00	249,700.00	249,700.00+	100.00%+	2,200,000.00	2,254,500.00	2,310,900.00
36052001/23010113/13000003 Purchase of 1 in no desk-top Laser jet Computer			249,700.00	249,700.00	249,700.00+	100.00%+	12,000,000.00	12,300,100.00	12,607,400.00
36052001/23010115/13000004 Purchase of brand new photocopying machine			500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
36052001/23010129/13000005 Purchase of 2 in no digital cameras and digital video			500,600.00	500,600.00	500,600.00+	100.00%+			
Sub total			34,500,600.00	34,500,600.00	34,500,600.00+	100.00%+	37,200,000.00	38,129,600.00	39,081,500.00
74001001 - Min. of Documentation & Strategy									
74001001/23010112/13000001 Purchase of Office Furniture			2,000,000.00						
74001001/23010113/13000002 Purchase of Computers and Printers			1,000,000.00						
74001001/23010119/14000003 Purchase of Power Generating Set			2,000,000.00						
Sub total			5,000,000.00						
62001001 - Ministry of Parastatals									
62001001/23010112/13000001 Purchase of Office Furniture			1,000,000.00						
62001001/23010114/13000002 Purchase of Computers and Printers			1,000,000.00						
62001001/23010112/14000001 Purchase of Power Genetating Set			1,000,000.00						
Sub total			3,000,000.00						
25001001 - Office of The Head of service									
25001001/23020107/06000001 Construction/Provision of Abia State Public Service Academy			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	1,964,048,800.00	2,013,150,100.00	2,063,479,000.00
25001001/23020101/06000004 Construction of New office Building for Contributory Pension		20,000,000.00	25,000,000.00	25,000,000.00	5,000,000.00+	20.00%+			
25001001/23050102/11000001 Computerization of Database Management Information System			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
25001001/23010113/11000002 Purchase of Biometrics Data Capture Device			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
25001001/23010113/11000003 Installation of an Internet facility and yearly subscription							5,000,000.00	5,124,900.00	5,253,300.00
25001001/23010113/11000004 Provision of closed circuit television CCTV in office of HOS							2,000,000.00	2,050,400.00	2,102,000.00
25001001/23010101/13000001 Acquisition of Capital Assets		2,000,000.00	2,000,000.00	2,000,000.00					
25001001/23010112/13000006 Purchase of Office Furnitures		3,000,000.00	3,000,000.00	3,000,000.00			2,853,500.00	2,924,400.00	2,997,600.00
25001001/23010112/13000007 Rehabilitation of the HOS and Bureau of Administration in H		11,000,000.00	11,000,000.00	11,000,000.00					
25001001/23020101/13000008 Land scaping of HOS Complex		13,000,000.00	13,000,000.00	13,000,000.00					
25001001/23010121/13000009 Rehabilitation/Repairs of Toilet Infrastracured in the HOS		5,000,000.00	5,000,000.00	5,000,000.00					
25001001/23020113/14000001 Installation of Solar Panel in the office of HOS			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	26,266,400.00
Sub total		54,000,000.00	117,000,000.00	117,000,000.00	63,000,000.00+	53.85%+	2,013,902,300.00	2,064,249,800.00	2,115,857,100.00
25005001 - Bureau of Training									
25005001/23010101/13000001 Acquisition of Capital Assets(- Procurement of office Equipm			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	4,409,000.00	4,519,800.00	4,632,700.00
25005001/23010112/13000005 Purchase of 150 sets of table and chairs for ICT School			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,760,200.00	2,829,500.00	2,900,300.00
25005001/23010124/13000006 Purchase of white board(korea) Teaching Aid			200,400.00	200,400.00	200,400.00+	100.00%+	40,000.00	40,800.00	42,000.00
25005001/23010116/13000007 Purchase of 50 jumbo Typewriters			170,400.00	170,400.00	170,400.00+	100.00%+			
25005001/23050101/13000008 Capacity Building (training/Retraining Public Service Lectu			5,500,600.00	5,500,600.00	5,500,600.00+	100.00%+	7,000,000.00	7,175,200.00	7,354,100.00
25005001/23030121/13000009 Expansion/ Rehabilitation of SDC			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
Sub total			13,871,400.00	13,871,400.00	13,871,400.00+	100.00%+	14,209,200.00	14,565,300.00	14,929,100.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023... CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
25005002 - Bureau of Common Services & Services Monitoring									
25005002/23010112/13000001 Purchase of Sundry Office Furniture and Fittings			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	3,354,400.00	3,438,200.00	3,524,600.00
Sub total			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	3,354,400.00	3,438,200.00	3,524,600.00
25005003 - Bureau of Service Welfare									
25005003/23010122/04000001 Purchase of Mindray 4D Ultra Sound Machines for Civil Servi		5,000,000.00	6,500,600.00	6,500,600.00	1,500,600.00+	23.08%+	19,000,000.00	19,475,400.00	19,962,800.00
25005003/23010122/04000002 Purchase of Purchase of 400MA /32KW/125 KVP Digital Mobile		2,500,000.00	3,000,000.00	3,000,000.00	500,000.00+	16.67%+	39,000,000.00	39,974,800.00	40,973,600.00
25005003/23010113/11000001 Purchase of Office Equipment and Computer systems							2,810,000.00	2,880,000.00	2,952,000.00
Sub total		7,500,000.00	9,500,600.00	9,500,600.00	2,000,600.00+	21.06%+	60,810,000.00	62,330,200.00	63,888,400.00
25001001 - Bureau of Administration									
25005004/23010112/13000002 Purchase of Office furniture/Equipment		10,712,000.00	4,500,600.00	4,500,600.00	6,211,400.00-	138.01%-	8,997,000.00	9,222,100.00	9,452,600.00
Sub total		10,712,000.00	4,500,600.00	4,500,600.00	6,211,400.00-	138.01%-	8,997,000.00	9,222,100.00	9,452,600.00
25005007 - Bureau of Establishment & Pension									
25005007/23050102/11000003 Computerization of Central Records-(A).ups - 4 picesx35 000			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,500,000.00	5,637,500.00	5,778,000.00
25005007/23020101/13000002 Construction of Office Building- for Pensions Board			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
25005007/23010112/13000004 Purchase of Office Furniture and Fittings			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	3,000,600.00	3,075,600.00	3,152,400.00
25005007/23050101/13000005 Production of Staff List			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
25005007/23050101/13000006 Production of service document- Production of Public Service			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	11,000,000.00	11,274,900.00	11,557,000.00
25005007/23020118/13000007 Production of Service Gazettes			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
25005007/23020118/13000008 Procurement of Official vehicles -1no 18 seater Innoson bus							65,000,000.00	66,625,400.00	68,290,500.00
Sub total			23,500,600.00	23,500,600.00	23,500,600.00+	100.00%+	108,500,600.00	111,214,800.00	113,995,100.00
25007001 - Local Government Pension Board									
25007001/23010112/13000002 Procurement of office furniture and equipment			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
25007001/23010113/13000003 Procurement of office computers/ internet installation (3)			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
25007001/23010129/30000004 Procurement of office Airconditioner (3)							2,000,000.00	2,050,400.00	2,102,000.00
25007001/23010132/13000005 Procurement of Security equipment.			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
25007001/23050101/13000006 Capacity building on IPSAS base budget			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
Sub total			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	10,500,000.00	10,764,600.00	11,034,700.00
40001001 - Office of The Auditor General (State)									
40001001/23020105/10000001 Water Borehole			2,300,100.00	2,300,100.00	2,300,100.00+	100.00%+			
40001001/23050102/13000001 Computerization of Audit System			1,900,300.00	1,900,300.00	1,900,300.00+	100.00%+	4,000,000.00	4,099,700.00	4,201,800.00
40001001/23040102/13000002 Water Drainage/Flood Control			2,200,400.00	2,200,400.00	2,200,400.00+	100.00%+			
40001001/23010112/13000004 Purchase of Office Furniture and Fittings Umuahia			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
40001001/23010102/13000005 Automation of Office of the State Auditor General			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+			
40001001/23050101/13000014 Annual Report Production	4,500,000.00	4,500,000.00	9,000,000.00	9,000,000.00	4,500,000.00+	50.00%+	10,000,000.00	10,249,700.00	10,505,400.00
Sub total	4,500,000.00	4,500,000.00	18,901,400.00	18,901,400.00	14,401,400.00+	76.19%+	15,500,000.00	15,887,200.00	16,283,400.00
47001001 - Civil Service commission									
47001001/23010112/13000001 Furnishing of the Offices			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
47001001/23050102/13000003 Installation of Website and Internal Accessories			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,300,500.00	5,433,300.00	5,569,000.00
47001001/23010115/13000009 Purchase of Photocopying Machine 2nos			600,200.00	600,200.00	600,200.00+	100.00%+	1,150,706.00	1,180,000.00	1,210,000.00
47001001/23010118/13000011 Purchase of Scanning 5nos			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
47001001/23010112/13000017 Purchase and Installation of Solar System							4,148,994.00	4,253,300.00	4,360,100.00
47001001/23020101/13000018 Construction of New Civil Service Commission Building							350,000,000.00	358,750,300.00	367,719,100.00
Sub total			10,600,200.00	10,600,200.00	10,600,200.00+	100.00%+	360,600,200.00	369,616,900.00	378,858,200.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023... CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
48001001 - Abia State Independent Electoral Commission									
48001001/23050101/13000001 Conduct of Local Government Elections			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	1,779,625,000.00	1,824,115,300.00	1,869,718,000.00
48001001/23010119/13000005 Purchase of 2 Power Generating Sets			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,750,660.00	2,819,900.00	2,890,700.00
48001001/23010112/13000006 Purchase Of Office Furniture And Fittings			5,500,600.00	5,500,600.00	5,500,600.00+	100.00%+	6,050,660.00	6,201,700.00	6,356,600.00
48001001/23010115/13000007 Purchase of Photocopying Machine	5,000,000.00		180,000,000.00	180,000,000.00	180,000,000.00+	100.00%+	198,000,000.00	202,949,600.00	208,022,900.00
48001001/23050101/13000008 Ward Creation/ Delineation Exercise			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
48001001/23010113/13000009 Purchase of Computer			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	26,266,400.00
48001001/23010108/13000010 Purchase of 3 Hilux 1Hummer Bus			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	90,000,000.00	92,249,700.00	94,555,800.00
48001001/23010108/13000011 LANSKAPINGandPerimeterFencingOF THECOMMISSIONS HEADQUA							36,400,000.00	37,309,700.00	38,242,500.00
Sub total	5,000,000.00		351,001,200.00	351,001,200.00	351,001,200.00+	100.00%+	2,138,826,320.00	2,192,296,500.00	2,247,103,300.00
63001001 - Office of The Auditor General (LG)									
63001001/23020107/05000001 Construction of Training Hall			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	11,000,000.00	11,274,900.00	11,557,000.00
63001001/23010108/13000003 Purchase Of Buses			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
63001001/23010113/13000004 Purchase of Computers			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
63001001/23010119/13000005 Purchase of Powers Generating Set			6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+	6,500,600.00	6,662,700.00	6,829,500.00
63001001/23020101/13000006 Reconstruction of Office Building			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
Sub total			52,500,600.00	52,500,600.00	52,500,600.00+	100.00%+	52,500,600.00	53,811,600.00	55,156,100.00
64001001 - Office of The Local Government Service Commission									
64001001/23010108/13000003 Purchase of 18 Seater Bus			42,000,000.00	42,000,000.00	42,000,000.00+	100.00%+	38,779,900.00	39,749,100.00	40,743,100.00
64001001/23010112/13000006 Purchase of Office Furnitures & Fittings			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,080,000.00	2,132,000.00	2,184,900.00
64001001/23010113/13000007 Acquisition of Computer and Accessories/Installation			5,200,400.00	5,200,400.00	5,200,400.00+	100.00%+	5,200,000.00	5,330,100.00	5,463,400.00
64001001/23050101/13000009 Capacity Building for Local Govt Staff			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	150,000,000.00	153,750,300.00	157,594,200.00
64001001/23020101/13000010 Re-roofing of Commissioner's Building			12,200,400.00	12,200,400.00	12,200,400.00+	100.00%+	17,200,400.00	17,630,300.00	18,070,900.00
64001001/23020101/13000011 Painting of Commissioners Office			3,099,700.00	3,099,700.00	3,099,700.00+	100.00%+	3,099,700.00	3,177,600.00	3,256,800.00
64001001/23010106/13000014 Purchase of 6 Nos. Hillux Van			12,200,400.00	12,200,400.00	12,200,400.00+	100.00%+	12,480,000.00	12,792,300.00	13,111,700.00
64001001/23050101/13000015 Publication of LGSC Gazzette			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,080,000.00	2,132,000.00	2,184,900.00
64001001/23010113/13000006 Purchase of Air Conditioner and Laptops							5,200,000.00	5,330,100.00	5,463,400.00
Sub total			229,700,900.00	229,700,900.00	229,700,900.00+	100.00%+	236,120,000.00	242,023,800.00	248,073,300.00
15001001 - Ministry of Agriculture									
15102001/23020113/01000002 Expansion of POULTRY Houses (Layers & Broiler)			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
15001001/23050105/01000003 Raisng of 2M genetically Imprvd Tenera specie Oil Palm Seed		4,840,008.60	20,000,000.00	20,000,000.00	15,159,991.40+	75.80%+	60,000,000.00	61,500,600.00	63,038,400.00
15001001/23050105/01000004 Revolving Agric Loan Scheme to Farmers in the Civil Service			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
15001001/23050105/01000009 S. M. U. (Raising of 1000 000 Improved F3 Amazen Cocoa Seedl			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	31,518,600.00
15001001/23050103/01000010 Establishment of Farmers and Farmers cooperative data base	2,500,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
15001001/23040101/01000014 Raising of 40 000 Indegenous Fruit Trees			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	26,266,400.00
15001001/23050105/01000016 Liberation Farm for 17 LGAs/Agric Transformation	10,000,000.00		108,000,000.00	108,000,000.00	108,000,000.00+	100.00%+	77,600,000.00	79,540,200.00	81,528,200.00
15001001/23010127/01000021 Procurement of Agrochemicals for Cocoa and other Seedlings			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
15001001/23050105/01000022 Procurement of Fertilizer for the State			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	150,000,000.00	153,750,300.00	157,594,200.00
15001001/23030112/01000026 Renovation of Agric Department	3,000,000.00		84,000,000.00	84,000,000.00	84,000,000.00+	100.00%+	78,000,000.00	79,949,600.00	81,948,400.00
15001001/23010127/01000030 Procurement of Engineering Workshop Equipment & Tools			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,200,400.00	8,405,700.00
15001001/23050105/01000031 Raising of 25 000 Budded Citrus (15000 from FADAMA)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23050105/01000033 Community Based Rice Prod Project/Estab of Rice Milling Mach			440,857,100.00	40,857,100.00	40,857,100.00+	100.00%+			
15001001/23050105/01000037 Pig Breed Improvement and Production at Okoko Item			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
15001001/23020113/01000048 Provision of Requisite Meat Inspection Equipment			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
15001001/23020113/01000065 Construction of Abattoir at Omumauzo Ukwa west			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	42,025,200.00
15001001/23050101/01000069 Aviam Influenza Control Check Point			27,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
15001001/23020113/01000075 Poultry Cluster in Two (2) Sen Zones - Abia North and south			47,000,000.00	47,000,000.00	47,000,000.00+	100.00%+	70,000,000.00	71,750,300.00	73,543,800.00
15001001/23020113/01000076 Renovation of Vet Clinic in the State			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+			
15001001/23020113/01000080 Prod of (10000) Broilers for 4 Cycle in a Year(Ogwe Golden Ch			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
15001001/23020113/01000083 Const of Cattle Control Post Lokpanta Owerintam Obehie Aria			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	26,266,400.00
15001001/23020113/01000085 Rehabilitation and Stocking of Poultry Farm and battery Cage			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	31,518,600.00
15001001/23010127/01000089 Procurement of tractor Lowbed & D6 Dozer			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	575,900,000.00	590,297,700.00	605,055,200.00
15001001/23050101/01000095 Establishment of Native Goat Ranch at Abia Farm Okoko Item			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
15001001/23010127/01000096 Provision of Infrastructure for Accelerated Agriculture Devt			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
15001001/23001001/01000098 Expansion of Oyst Mushroom Farm			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	22,000,000.00	22,549,800.00	23,114,000.00
15001001/23001001/01001101 Production of Policy Document and Agric Journal			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
15001001/23020113/01000103 Establishment of Commercial Palm Oil Processing Mill Alaocha			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000104 Establishment of oil Palm Belts at Ohamble Ukwu East			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
15001001/23050103/01000106 Monitoring and Evaluation			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
15001001/23020113/01000108 Special Intervention Projects	10,850,000.00	850,000.00	60,000,000.00	60,000,000.00	59,150,000.00+	98.58%+			
15001001/23020113/01000109 Establishment of Commercial Palm Oil Processing Mill @ Umuak			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
15001001/23020113/01000110 Establishment of Commercial Palm Oil Processing Mill @ Lohum			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
15001001/23050101/01000112 NUT.3 Capacity Building for commercial farmers at Community							9,000,000.00	9,224,500.00	9,455,000.00
15001001/23020113/01000113 Procurement of Decontamination Equipment/motorised fumigants			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
15001001/23020113/01000114 Agro Processing Enhancement and Livelihood Support(World Ba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
15001001/23050103/01000119 Cadre Harmonise implementation in the State and participatio			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
15001001/23030112/01000120 Rehabilitation and stocking fish pond at the Min headquarters			27,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	21,000,000.00	21,524,600.00	22,062,400.00
15001001/23030112/01000123 Reactivation of Palm oil mill at Mbawsi			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
15001001/23030113/01000124 Cultivation and processing of Afriacan Yam Beans			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	18,000,000.00	18,450,200.00	18,911,200.00
15001001/23050101/01000126 Surveillance/Field Epidemiology and Advocacy			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
15001001/23010127/01000127 Procurement and distribution of Agro input and service provisi			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
15001001/23010127/01000128 Procurement and distribution of Agro input and service provi			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
15001001/23010127/01000129 procurement and distribution of Agro input and service provi			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
15001001/23010127/01000130 Procurement and distribution of Agro input and service provisi			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
15001001/23010127/01000131 Procurement and distribution of Agro input and service provisi			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
15001001/23050101/01000132 Extension services to 4000 farmers affected by impact of cov			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23050101/01000133 Mechanisation services to 1 317 farmers affected by impact o			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
15001001/23030112/01000134 Rehabilitation of existing tertiary canals/ opening irrigati			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
15001001/23030112/01000135 Rehabilitation and grading of farm feeder roads 510km.			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
15001001/23030112/01000136 Soil consideration erosion control and planting of melina tr			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
15001001/23020113/01000137 Provision of Agri farm asset for 800 Rice farmers.			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
15001001/23020113/01000138 Provision of Agric farm asset for 1400 cassava farmers.			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
15001001/23020113/01000139 Provision of Agric farm for 800 poultry farmers.			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
15001001/23020113/01000140 Provision of Agri asset for 200 piggery farmers and rehabili			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
15001001/23020113/01000141 Provision of Agri farm asset for 200 fishery farmers and Reh			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
15001001/23020113/01000142 Provision of Community Based water and sanitation facilities			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
15001001/23020113/01000143 Provision of requisite value addition on food supply chain			89,982,000.00	89,982,000.00	89,982,000.00+	100.00%+			
15001001/23020113/01000144 Provision of requisite value addition on food supply chain			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000145 Provision of requisite value addition on food supply chain			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000146 Community Based rice production Project/ Establishment of ri			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
15001001/23020113/01000147 Establishment of three commercial Palm Oil Processing Mills			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
15001001/23030112/01000148 Renovation of Vet. Clinics in the 3 senatorial zones of the			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	45,000,000.00	46,124,900.00	47,278,500.00
15001001/23020113/01000149 Est of integrated oil palm processing Mills in 17L							90,600,000.00	92,865,500.00	95,187,200.00
15001001/23020113/01000150 Establishment of integrated Cassava processing Mills in the							170,600,000.00	174,865,500.00	179,237,600.00
15001001/23020113/01000151 Resuscitation of three(3) Rice clusters in core rice produci							100,000,000.00	102,500,600.00	105,063,600.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
15001001/23020113/01000152 Est of integrated Modular Rice Mills in three(3) core rice							100,000,000.00	102,500,600.00	105,063,600.00
15001001/23030112/01000153 Rehabilitation and expansion of Abia Rubber Estate at Amaeke							125,000,000.00	128,124,900.00	131,327,800.00
15001001/23020113/01000154 Rehabilitation and expansion of Abia Cocoa Estate at Agbaazu							60,000,000.00	61,500,600.00	63,038,400.00
15001001/23020113/01000155 Rehabilitation of Abia Cashew Estate at Umunneochi							40,000,000.00	41,000,000.00	42,025,200.00
15001001/23020113/01000156 Provision of Requisite Meat Inspection and surveillance Equipm							4,000,000.00	4,099,700.00	4,201,800.00
15001001/23020113/01000157 Prov of Infrass for Accelerated Agric Dev in abia central sen							160,000,000.00	164,000,000.00	168,099,700.00
15001001/23020113/01000158 Procurement of Anthrax Spore and Antirabies Vaccines for mas							313,139,100.00	320,967,600.00	328,991,600.00
15001001/23020113/01000159 Establish an integrated sophisticated modular feedmeal green							110,000,000.00	112,750,300.00	115,569,000.00
15001001/23020113/01000160 Revamping of Ogwe/Nsulu Poultry cluster							310,000,000.00	317,750,300.00	325,693,900.00
15001001/23020113/01000161 Special Agro-Industrial Pro Zones (Bende Ukwa & Umunneochi)							24,400,000,000.00	25,010,000,000.00	25,635,249,700.00
Sub total	26,350,000.00	5,690,008.60	2,372,839,100.00	1,972,839,100.00	1,967,149,091.40+	99.71%+	27,372,839,100.00	28,057,163,300.00	28,758,590,400.00
15102001 - Abia State Agricultural Devt Prog. (ADP)									
15102001/23020113/01000002 Expansion of POULTRY Houses (Layers & Broiler)	3,000,000.00	332,000.00	2,000,000.00	2,000,000.00	1,668,000.00+	83.40%+	2,000,000.00	2,050,400.00	2,102,000.00
15102001/23010129/05000003 Replacement Damaged Studio Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	3,500,000.00	3,587,100.00	3,677,100.00
15026001/23020127/13000002 Provision of Computers and Communication equipments			1,200,500.00	1,200,500.00	1,200,500.00+	100.00%+	1,000,600.00	1,025,200.00	1,050,400.00
15026001/23050101/13000004 Conducting Agricultural Production Survey			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,800,000.00	1,845,100.00	1,890,800.00
15026001/23030121/13000005 Rehabilitation & Fencing of staff quarters and guest houses			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,699,700.00	3,792,300.00	3,887,100.00
15102001/23010105/01000007 Aquisition of 3 No. Double Cabin Toyota Hilux Van.@65m each			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	195,000,000.00	199,875,100.00	204,871,500.00
15102001/23050101/13000011 Multiplication of 3Ha of Improved Cassava Stems		305,000.00	3,000,000.00	3,000,000.00	2,695,000.00+	89.83%+	3,000,000.00	3,074,500.00	3,151,300.00
15102001/23050101/13000012 Establishment of Nursery for Seedlings Production		130,000.00	1,000,000.00	1,000,000.00	870,000.00+	87.00%+	1,500,000.00	1,537,800.00	1,576,200.00
15102001/23050101/13000017 Production of broilers and layers			600,200.00	600,200.00	600,200.00+	100.00%+	3,000,600.00	3,075,600.00	3,152,400.00
15102001/23050101/13000018 Piggery production		49,000.00	1,000,000.00	1,000,000.00	951,000.00+	95.10%+	5,000,000.00	5,124,900.00	5,253,300.00
15102001/23050101/13000019 Establishment of Organiz Garden/Dry season vegetable		9,600.00	57,600.00	57,600.00	48,000.00+	83.33%+			
15102001/23050101/13000020 Establishment of Skill Plots for Livestock Fishery and Pigg		249,000.00	1,000,000.00	1,000,000.00	751,000.00+	75.10%+	2,500,000.00	2,563,000.00	2,626,700.00
15102001/23020113/13000021 Construction of Automated Solar Dryer (in Agricultural Zones)		500,000.00	6,000,000.00	6,000,000.00	5,500,000.00+	91.67%+	7,500,000.00	7,687,800.00	7,879,900.00
Sub total	3,000,000.00	1,574,600.00	36,358,900.00	36,358,900.00	34,784,300.00+	95.67%+	229,500,900.00	235,238,800.00	241,118,700.00
20001001 - Ministry of Finance									
20001001/23010113/11000002 SIF-MIS			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
20001001/23050101/13000001 Micro-Finance Loans Scheme			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
20001001/23020118/13000002 Abia State Pools Betting & Control Board			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	8,300,000.00	8,507,800.00	8,720,300.00
20001001/23020101/13000003 Debt Management Offices			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	8,100,000.00	8,302,500.00	8,510,200.00
20001001/23050101/13000004 Abia Insurance Brokers Ltd	985,000.00	977,000.00	15,000,000.00	15,000,000.00	14,023,000.00+	93.49%+	13,850,000.00	14,195,700.00	14,551,000.00
20001001/23010101/13000006 Acquisition of Capital Assets :(1 No Hummer Bus 4 No Comput			27,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	110,430,000.00	113,190,900.00	116,020,500.00
20001001/23050103/13000007 Revenue Mobilization Expenses	246,800,000.00	230,565,000.00	600,000,000.00	600,000,000.00	369,435,000.00+	61.57%+	615,000,000.00	630,374,600.00	646,134,500.00
20001001/23050103/13000008 Personnel Audit 1000 Reforce			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
20001001/23050102/13000009 Centralized Payroll System			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
20001001/23050101/13000012 Acquisition of Non-Tangible Assets			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
20001001/23050101/13000013 Regulatory Assurance Service -to uphold state fin op standan			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	51,250,000.00	52,531,800.00	53,845,100.00
20001001/23050101/13000014 Production of Quarterly Journals			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
20001001/23020118/13000015 Procurement of Public Address System			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
20001001/23050101/30000016 OGP/ STATE action on business enabling reforms (SABER) progr	185,000,000.00	7,038,400.00	300,000,000.00	300,000,000.00	292,961,600.00+	97.65%+	307,500,000.00	315,187,300.00	323,067,200.00
20001001/23050101/13000018 Power Abia Ltd. Investment Subscriptionn Share(Equity Invest							1,000,000,000.00	1,025,000,000.00	1,050,625,400.00
20001001/23050101/13000019 Counterpart funding for Islamic Bank loan							4,600,000,000.00	4,715,000,000.00	4,832,875,100.00
Sub total	432,785,000.00	238,580,400.00	1,019,000,000.00	1,019,000,000.00	780,419,600.00+	76.59%+	6,714,430,000.00	6,882,290,600.00	7,054,349,300.00
20007001 - Office of The Accountant General									
20007001/23010113/11000001 Purchase of 10 No.Laptops @ N450 000 each							4,500,000.00		

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
20007001/23010113/11000002 Purchase of 4 No. HP Printers @ N380 000 each							1,520,000.00		
20007001/23010101/13000001 Acquisition of Capital Assets			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
20007001/23020127/13000002 Computerization and System Development		2,730,000.00	5,000,000.00	5,000,000.00	2,270,000.00+	45.40%+	10,000,000.00	10,249,700.00	10,505,400.00
20007001/23020104/13000003 Furnishing of the Computer Rooms			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
20007001/23020101/13000004 Reconstruction of Accountant's General's Office		3,690,000.00	5,000,000.00	5,000,000.00	1,310,000.00+	26.20%+	103,560,000.00	158,875,100.00	162,847,400.00
20007001/23050107/13000005 Dev. of the New International Chart of Account & Budget Modul			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
20007001/23020101/13000006 Construction of Abia State Treasury House	4,980,000.00	5,478,790.00	10,000,000.00	10,000,000.00	4,521,210.00+	45.21%+	15,000,000.00	15,374,600.00	15,758,800.00
20007001/23050101/13000007 Capacity Building for IPSAS New Modules For Accounts And Bud			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
20007001/23050103/13000008 Biometric Capture of Civil Servants/pensioners			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
20007001/23050103/13000009 Implementation of TSA			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
20007001/23050103/13000010 Establishment of central Purchase Order			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
20007001/23010122/13000011 Purchase and distribution of Face Masks. Handsanitizers Det			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
20007001/23050101/13000012 Development of IPSAS Cash Basis Contractor ledger Module fo			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
20007001/23050101/13000013 Development of IPSAS E-Payment Module for the Implementati			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
20007001/23050101/13000014 Development of Access Restriction to strengthen security of			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
20007001/23010115/13000016 Purchase of 1No Sharp photocopy							620,000.00		
20007001/23010108/13000017 Purchase of 1 No. Hiace Bus							40,000,000.00		
20007001/23010136/13000018 Purchase of 10 No. Air Conditioners							4,000,000.00		
20007001/23010115/13000019 Purchase of 2No. Developer Photocopiers							800,000.00		
Sub total	4,980,000.00	11,898,790.00	242,000,000.00	242,000,000.00	230,101,210.00+	95.08%+	385,000,000.00	394,623,100.00	404,486,100.00
20008001 - Board of Internal Revenue									
20008001/23010113/13000004 Purchase of Computers and Printers (200/120 Nos) at N250 0			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
20008001/23010105/13000006 Purchase of Hilux Jeep (2 Nos) Innoson Carrier 4x2 (4WD) N22			96,000,000.00	96,000,000.00	96,000,000.00+	100.00%+	45,000,000.00	46,124,900.00	47,278,500.00
20008001/23010112/13000008 Purchase of Office Furnitures and Fittings at Headquaterand		1,705,000.00	24,000,000.00	24,000,000.00	22,295,000.00+	92.90%+	62,000,000.00	63,549,800.00	65,138,100.00
20008001/23030121/13000011 Rehabilitation/Repairs of Office Buildings			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,200,800.00	205,205,300.00	210,335,000.00
20008001/23010104/13000014 Purchase of Motor Cycles (6nos)@ N500 000 per motor cycle							3,000,000.00	3,074,500.00	3,151,300.00
20008001/23010104/13000015 Rehabilitation/Repairs of ICT Infrastructure to upgrade Cen			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
20008001/23010108/13000016 Purchase of Innoson (IVM 5000) Bus (2 Nos) N10.5m each.			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	21,000,000.00	21,524,600.00	22,062,400.00
20008001/23010108/13000017 Purchase of Mini buses (5 Nos)			6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+	3,400,000.00	3,485,000.00	3,572,600.00
20008001/23010114/13000018 Purchase of Computers Printers 120 Nos at N180 000			21,600,200.00	21,600,200.00	21,600,200.00+	100.00%+	21,500,000.00	22,037,200.00	22,588,200.00
20008001/23010105/13000019 Purchase of Innoson UMU S/Car (1.No) at N10m							10,000,000.00	10,249,700.00	10,505,400.00
20008001/23010105/13000020 Printing of Motor Vehicle/Tricycle Number Plates							20,000,000.00	20,500,600.00	21,013,200.00
Sub total		1,705,000.00	417,100,800.00	417,100,800.00	415,395,800.00+	99.59%+	437,100,800.00	448,026,500.00	459,225,700.00
22001001 - Ministry of Trade Commerce and Industry									
22001001/23020101/12000004 Renovation and Refurbishing of Zonal Offices		3,210,000.00	4,000,000.00	4,000,000.00	790,000.00+	19.75%+			
22001001/23020118/12000009 Construction of Produce Check Point in 7 Locations			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	21,000,000.00	21,524,600.00	22,062,400.00
22001001/23030124/12000017 Development of Modern Electronics/Electrical Market at Aba			60,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	65,000,000.00	66,625,400.00	68,290,500.00
22001001/23030124/12000022 Rehabilitation of Infrastructure in State Own Market			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	26,266,400.00
22001001/23050101/12000023 Trade fair & Exhibition	500,000.00	5,000,000.00	20,000,000.00	20,000,000.00	15,000,000.00+	75.00%+	55,000,000.00	56,374,600.00	57,784,000.00
22001001/23020104/12000028 Ariaria International Market Aba	10,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	26,266,400.00
22001001/23050101/12000030 National Council on Trade and Investment		13,870,000.00	25,000,000.00	25,000,000.00	11,130,000.00+	44.52%+	25,000,000.00	25,625,400.00	26,266,400.00
22001001/23030121/12000034 Renovation and Refurbishing of Produce Zonal Offices			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
22001001/23010129/12000037 Procurement of mobile fumigation chamber			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
22001001/23010129/12000038 Enyimba Economic City Project(Investment Promotion)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
22001001/23050103/12000039 Project Monitoring and Evaluation			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	525,800.00
22001001/23010129/12000040 Production of Business Directory in Abia State			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	12,500,000.00	12,812,700.00	13,133,200.00
22001001/23050101/12000041 Enumeration of Markets in Abia State			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,758,800.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
22001001/23050101/12000042			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
22001001/23010119/12000043			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	26,266,400.00
22001001/23010129/12000044	1,000,000.00		15,000,000.00				25,000,000.00	25,625,400.00	26,266,400.00
22001001/23010129/12000045			15,000,000.00				25,000,000.00	25,625,400.00	26,266,400.00
22001001/23010129/12000046			15,000,000.00				15,000,000.00	15,374,600.00	15,758,800.00
22001001/23010129/12000047			317,008,400.00	117,008,400.00	117,008,400.00+	100.00%+	315,390,400.00	323,274,900.00	331,356,600.00
22001001/23010129/12000049			40,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	44,809,000.00	45,929,200.00	47,076,900.00
22001001/23010129/12000050	91,000,000.00	50,000,000.00	370,000,000.00	70,000,000.00	20,000,000.00+	28.57%+			
22001001/23050101/13000002		3,163,440.00	20,000,000.00	20,000,000.00	16,836,560.00+	84.18%+			
22001001/23050101/13000003		1,650,000.00	8,000,000.00	8,000,000.00	6,350,000.00+	79.38%+	10,000,000.00	10,249,700.00	10,505,400.00
22001001/23050101/13000004			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	31,518,600.00
22001001/23020118/13000005			50,000,000.00						
22001001/23020118/13000006			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
22001001/23020118/13000007		4,250,000.00	10,000,000.00	10,000,000.00	5,750,000.00+	57.50%+	10,000,000.00	10,249,700.00	10,505,400.00
22001001/23050101/13000008			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
22001001/23050101/13000009			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
22001001/23030124/13000010			1,187,741,900.00	352,741,900.00	352,741,900.00+	100.00%+	1,131,541,900.00	1,159,830,700.00	1,188,825,900.00
22001001/23030124/13000011							30,000,000.00	30,750,300.00	31,518,600.00
22001001/23050101/13000012							5,000,000.00	5,124,900.00	5,253,300.00
22001001/23050101/13000013							5,000,000.00	5,124,900.00	5,253,300.00
22001001/23020104/13000014							370,000,000.00	379,249,700.00	388,731,100.00
22001001/23010129/13000015							6,000,000.00	6,150,100.00	6,303,800.00
22001001/23020118/13000016							20,000,000.00	20,500,600.00	21,013,200.00
22001001/23020104/13000017							10,000,000.00	10,249,700.00	10,505,400.00
22001001/23020118/13000018							25,000,000.00	25,625,400.00	26,266,400.00
22001001/23030124/13000019							45,000,000.00	46,124,900.00	47,278,500.00
22001001/23020118/13000020							30,000,000.00	30,750,300.00	31,518,600.00
22001001/23030124/13000021							30,000,000.00	30,750,300.00	31,518,600.00
22001001/23020118/13000022							10,000,000.00	10,249,700.00	10,505,400.00
22001001/23020118/13000023							10,000,000.00	10,249,700.00	10,505,400.00
22001001/23020118/13000024							20,000,000.00	20,500,600.00	21,013,200.00
22001001/23020118/13000025							10,000,000.00	10,249,700.00	10,505,400.00
22001001/23020118/13000026							10,000,000.00	10,249,700.00	10,505,400.00
22001001/23020118/13000027							20,000,000.00	20,500,600.00	21,013,200.00
22001001/23020118/13000028							10,000,000.00	10,249,700.00	10,505,400.00
22001001/23020118/13000029							15,000,000.00	15,374,600.00	15,758,800.00
22001001/23010132/13000030							10,000,000.00	10,249,700.00	10,505,400.00
22001001/23020118/13000031							15,000,000.00	15,374,600.00	15,758,800.00
22001001/23020118/13000032							10,000,000.00	10,249,700.00	10,505,400.00
22001001/23050101/13000033							60,000,000.00	61,500,600.00	63,038,400.00
22001001/23020118/13000034							273,000,000.00	279,824,800.00	286,820,000.00
22001001/23020118/13000035							25,000,000.00	25,625,400.00	26,266,400.00
Sub total	102,500,000.00	81,143,440.00	2,279,250,900.00	779,250,900.00	698,107,460.00+	89.59%+	2,971,241,900.00	3,045,523,500.00	3,121,656,300.00
28001001 - Ministry of Science And Technology									
28001001/23050101/05000001			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
28001001/23020118/13000004	1,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
28001001/23050101/13000010							5,000,000.00	5,124,900.00	5,253,300.00
28001001/23050101/13000012							10,000,000.00	10,249,700.00	10,505,400.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
28001001/23020118/13000013 Establishment of Abia State Information Centre		20,186,350.00	100,000,000.00	100,000,000.00	79,813,650.00+	79.81%+	200,000,000.00	205,000,000.00	210,124,900.00
28001001/23020118/13000014 Establishment of Computer Based Test (CBT) Training Skills Ac			243,000,000.00	43,000,000.00	43,000,000.00+	100.00%+	585,000,000.00	599,625,400.00	614,615,800.00
28001001/23030127/13000015 React./Rehab. of Integrated Skills Training Centre for Artis			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
28001001/23030127/13000016 Reactivation/Retooling of Technology Skills Acquisition Cent		7,000,000.00	10,000,000.00	10,000,000.00	3,000,000.00+	30.00%+	18,000,000.00	18,450,200.00	18,911,200.00
28001001/23020118/13000017 Establish. of Resource/Display Centres for Raw Materials in			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,501,800.00	10,764,700.00	11,033,600.00
28001001/23050101/13000018 Capacity building on multi-sectoral Biotechnology applicatio			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
28001001/23050101/13000019 Organisation/Promotion of Artisan/Activities in the State			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
28001001/23050101/13000020 Designing/Creation of Abia State Science & Technology Websit			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
28001001/23050101/13000021 Development of Abia State ICT Policy			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
28001001/23050103/13000022 Enumeration of all ICT outfits in the State			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
28001001/23050103/13000023 Monitoring and Control of all ICT-based Business in Abia Sta			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
28001001/23050101/13000024 Training of Local Government Staff on ICT			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
Sub total	1,000,000.00	27,186,350.00	406,501,800.00	206,501,800.00	179,315,450.00+	86.83%+	906,501,800.00	929,165,800.00	952,392,800.00
29001001 - Ministry of Transport									
29001001/23050101/02000006 Development of Abia State Transport Blue Print							15,000,000.00	15,374,600.00	15,758,800.00
29001001/23050101/02000007 Capacity Building for staff of the Ministry Including Transp							10,000,000.00	10,249,700.00	10,505,400.00
29001001/23010113/02000008 Procurement of 10 Laptops(CORE i7) and 2 printers							5,690,000.00	5,832,000.00	5,977,300.00
29001001/23020103/02000009 Procurement and installation of 10 kva Solar Panel and Inver							5,000,000.00	5,124,900.00	5,253,300.00
29001001/23050101/02000010 Production and distribution of policies and emerging issues							8,000,000.00	8,200,400.00	8,405,700.00
29001001/23050101/02000011 Profiling Data Capturing Issuance of Riders' Permit							35,000,000.00	35,875,100.00	36,771,900.00
29001001/23050101/02000012 Development and implementation of an incident Reporting Plat							15,000,000.00	15,374,600.00	15,758,800.00
29001001/23020124/02000013 Establishment of Ino. Trailer/Articulated Vehicle Park Aba							50,000,000.00	51,249,700.00	52,530,600.00
29001001/23050101/02000014 Acquisition and Installation of Road Furniture Signs 245(no)							20,950,000.00	21,474,200.00	22,010,800.00
29001001/23010104/02000015 Procurement of 5 (no) Motorcycle for VIOs							2,000,000.00	2,050,400.00	2,102,000.00
29001001/23010128/02000016 Installation of security cameras across Aba and Umuahia							14,000,000.00	14,350,500.00	14,709,400.00
29001001/23030121/02000017 Transport Infrastructure Development in Aba and Umuahia							8,500,000,000.00	8,712,500,600.00	8,930,313,300.00
29001001/23050101/02000018 CNG Bus Transit Rollout							2,500,000.00	2,563,000.00	2,626,700.00
29001001/23050101/13000001 Establishment of 3No Driving School in 3 Senatorial Zones			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
29001001/23050101/13000002 Procurement of 6 Nos Simulators and other Training gadgets f			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
29001001/23050101/13000003 Construction of 50 Bus stop in Aba and Umuahia			16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+	65,000,000.00	66,625,400.00	68,290,500.00
29001001/23050101/13000004 Establishment and equipping of Drivers institute			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
29001001/23050101/13000005 Procurement of Office Furniture and Fittings for TIMASS	7,147,300.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
29001001/23050101/17000001 Abia State Transport Loan Scheme			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
29001001/23020114/17000002 Acquisition and Installation of Road Furniture Signs			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
29001001/23010122/17000007 Acquisition of Diagnostic Equipmt for Min of Transport W/shop			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
29001001/23010106/17000008 Acquisition of 1Nos Tow/1no Hilux Van							105,000,000.00	107,625,400.00	110,315,700.00
29001001/23010112/17000010 Procurement of Office Furniture/Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,360,000.00	1,393,800.00	1,428,600.00
29001001/23010105/17000014 Tyre/Wheel Clappers 20 Pieces 10 x 2 Categories			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
29001001/23050101/17000015 Printing of 10 000 Technical Barge (Conductor & Drivers)			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
29001001/23050101/17000016 Establishment of 5 in No Manual Testing Stations			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
29001001/23020124/17000017 Establishment of 6 Model parks in Aba and Umuahia			120,000,000.00	70,000,000.00	70,000,000.00+	100.00%+			
29001001/23020118/17000018 Actualization of Abia State Dry Port Project in Ntigha-Isial			60,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
29001001/23020118/17000019 Actualization of Abia State Sea Deep Port Project in Obeaku-			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
29001001/23020123/17000020 Acquisition of 6 Traffic Lights At Aba and Umuahia			44,000,000.00	44,000,000.00	44,000,000.00+	100.00%+	55,000,000.00	56,374,600.00	57,784,000.00
Sub total	7,147,300.00		407,000,000.00	307,000,000.00	307,000,000.00+	100.00%+	8,909,500,000.00	9,132,238,900.00	9,360,542,800.00
29056003 - Abia State Traffic & Indiscipline Mgt Agency (TIM)									
29056003/23010129/13000001 Acquisition of Capital Asset (3Nos Officila Vehicles)		15,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00-	50.00%-	18,100,000.00	18,552,200.00	19,015,600.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
29056003/23010127/13000002 Purchase of (1 in No) tow truck and (24 in No) Patrol Motorb			33,500,600.00	33,500,600.00	33,500,600.00+	100.00%+	61,000,000.00	62,524,600.00	64,087,600.00
29056003/23010127/13000003 Purchase of (2 in no) Tow Van		33,390,000.00			33,390,000.00-				
29056003/23010105/13000006 Purchase of (100 No) Clamps for Heavy Vehicles and Light Veh							10,000,000.00	10,249,700.00	10,505,400.00
29056003/23020118/13000007 Constructing of Sign Post D- board		2,000,000.00	2,000,000.00	2,000,000.00			3,000,000.00	3,074,500.00	3,151,300.00
29056003/23010105/17000018 Procurement of 5 Nos Clappers for Heavy vehicles&Light veh		14,513,000.00	10,000,000.00	10,000,000.00	4,513,000.00-	45.13%-			
Sub total		64,903,000.00	55,500,600.00	55,500,600.00	9,402,400.00-	16.94%-	92,100,000.00	94,401,000.00	96,759,900.00
29001002 - Abia State Fire Service									
29001002/23010123/02000001 Purchase of Fire Fighting Equipment		1,867,850.00	4,000,000.00	4,000,000.00	2,132,150.00+	53.30%+	10,000,000.00	10,249,700.00	10,505,400.00
29001002/23030121/02000002 Rehabilitation/Repairs of Office Buildings @ Uratta Timber			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	31,518,600.00
29001002/23020110/02000003 Establishment of Fire Service Station at Ohafia			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+			
29001002/23010115/02000006 Purchase of Photocopying Machine			1,509,000.00	1,509,000.00	1,509,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
29001002/23030118/02000007 Fumigation of all Markets Motor Parks and other Public plac			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
29001002/23020110/02000008 Establishment of Fire Service Station at Owerrinta & Uturu							25,000,000.00	25,625,400.00	26,266,400.00
29001002/23010123/13000001 Purchase of (3 in No) Fire Engine			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
29001002/23010112/13000003 Procurement of Office Furniture/Equipment			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
29001002/23010123/13000004 Procurement of (3 in No) Water Booster for Fire Service			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
29001002/23010123/13000005 Procurement of (2 in No) 60KVA Generator Set for Fire Servic			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
Sub total		1,867,850.00	74,509,000.00	74,509,000.00	72,641,150.00+	97.49%+	104,000,000.00	106,599,100.00	109,261,700.00
29007001 - Abia State Passenger Integrated Manifest Schm									
29007001/23010106/13000001 Purchase of 5 Medically Equipped Ambulance Vans			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	31,518,600.00
29007001/23010105/13000002 Purchase of Executive Toyota Salon Car			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
29007001/23010108/13000003 Purchase of 1 No Toyota Bus			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
29007001/23020114/13000005 Constr of Rd Mapping/Right Ways in the Capital City & Other			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
29007001/23010119/13000006 Purchase & Installation of 1 No. Sound Proof 30KVA Generatin			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
29007001/23010112/13000007 Purchase of Office Furniture & Fittings			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	4,000,000.00	4,099,700.00	4,201,800.00
29007001/23020118/13000008 Construction of Truma Centre							40,000,000.00	41,000,000.00	42,025,200.00
29007001/23050101/13000009 RE -Roofing of Aspims Head office and Landscappig			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
29007001/23050101/13000010 Purchase of 1 No. Hilux Vehicle			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
Sub total			61,000,000.00	61,000,000.00	61,000,000.00+	100.00%+	129,000,000.00	132,225,800.00	135,530,700.00
29053001 - Abia Transport Corporation (Abia Line Net)									
29053001/23010108/13000001 Purchase Of 1no. Toyota Hummer Bus and 1no. Truck for Courie		27,100,000.00	55,000,000.00	55,000,000.00	27,900,000.00+	50.73%+	80,000,000.00	82,000,000.00	84,050,400.00
29053001/23010105/13000002 Purchase of Motor Spare Parts		36,876,801.18	20,000,000.00	20,000,000.00	16,876,801.18-	84.38%-			
29053001/23010101/13000003 Acquisition Of Loading Bays/Offices		22,283,040.00	20,000,000.00	20,000,000.00	2,283,040.00-	11.42%-	23,000,000.00	23,575,000.00	24,164,400.00
29053001/23050103/13000004 Compensation of Community Land Owners		25,457,785.00	10,000,000.00	10,000,000.00	15,457,785.00-	154.58%-	2,000,000.00	2,050,400.00	2,102,000.00
29053001/23050103/13000005 Rentage of Office buildings (Loading bays) -Jibowu 7m Festa		20,042,041.67	20,000,000.00	20,000,000.00	42,041.67-	0.21%-	20,000,000.00	20,500,600.00	21,013,200.00
Sub total		131,759,667.85	125,000,000.00	125,000,000.00	6,759,667.85-	5.41%-	125,000,000.00	128,126,000.00	131,330,000.00
31001001 - Ministry of Energy & Mineral Resources									
32001001 - Ministry of Petroleum									
32001001/23010129/13000002 Aquisition of Capital Assests(Minning Lease)		32,603,500.00	45,000,000.00	45,000,000.00	12,396,500.00+	27.55%+			
32001001/23050101/13000003 Conduct Of Geological and Sismic Survey and Mapping of the S		18,613,412.50	88,000,000.00	88,000,000.00	69,386,587.50+	78.85%+	200,000,000.00	205,000,000.00	210,124,900.00
32001001/23010119/13000004 Generating Alternative Power Sources for Abia State		2,000,000.00	120,000,000.00	120,000,000.00	118,000,000.00+	98.33%+			
32001001/23020118/14000006 Establishment of Quality Control Lab(Petroleum)			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
32001001/23020118/14000007 Investment Prom-Attraction of Investors for Est of refinery		8,200,000.00	10,000,000.00	10,000,000.00	1,800,000.00+	18.00%+	100,000,000.00	102,500,600.00	105,063,600.00
32001001/23020101/14000010 Provision of Protective Wear (Other working Equipments)			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	60,000,000.00	61,500,600.00	63,038,400.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023... CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
32001001/23020118/14000012 Monitoring/Securing of capital Assets (Oilfield/pipelines)			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
32001001/23050101/21000010 Upgrading of Government's Filling stations			5,124,900.00	5,124,900.00	5,124,900.00+	100.00%+			
32001001/23050101/21000011 Staff Capacity Building programmes							20,000,000.00	20,500,600.00	21,013,200.00
32001001/23020124/21000012 Co-ordinate the establishment of Abia industrial park Owaza		6,221,562.00			6,221,562.00-		150,000,000.00	153,750,300.00	157,594,200.00
32001001/23000000/21000013 oil & Gas technical and operations data capture & mgt system							100,000,000.00	102,500,600.00	105,063,600.00
32001001/23050101/21000014 Engagement of consultants for investment in biomass/waste to							50,000,000.00	51,249,700.00	52,530,600.00
Sub total		67,638,474.50	300,124,900.00	300,124,900.00	232,486,425.50+	77.46%+	700,000,000.00	717,503,000.00	735,441,700.00
22005001 - Metallurgical Complex									
22005001/23050101/03000001 Design & Prod. of Equip./Machines for Small Scale Industries			7,500,600.00	7,500,600.00	7,500,600.00+	100.00%+	7,500,600.00	7,687,900.00	7,880,000.00
22005001/23010129/03000002 INSTALLATION OF PRODUCTION EQUIPMENTS			3,750,300.00	3,750,300.00	3,750,300.00+	100.00%+	3,750,300.00	3,843,900.00	3,939,900.00
22005001/23020118/03000003 BUILDING OF A WORKSHOP FOR STEEL PRODUCTION			4,649,500.00	4,649,500.00	4,649,500.00+	100.00%+	4,649,500.00	4,765,900.00	4,884,800.00
Sub total			15,900,400.00	15,900,400.00	15,900,400.00+	100.00%+	15,900,400.00	16,297,700.00	16,704,700.00
34001001 - Ministry of Works									
34001001/23020114/17000001 Design and Construction of Greater Southern Aba Drainage Sys			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	250,000,000.00	51,249,700.00	52,530,600.00
34001001/23020114/17000004 Reconstruction/Dualization of Aba - Owerri Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000005 Reconstruction of Omeba Road Ehre-Ukaegbu Ogbo Hill Aba			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+			
34001001/23020114/17000007 Construction of Old Timber Street Ariaria			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+			
34001001/23020114/17000008 Construct.of Access Roads to Glass Industry/Fuss Factory Rd			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000010 Reconstruction of Uratha Road Aba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000011 Reconstruction/Dualization of Port-Harcourt Road Aba		5,000,000,000.00	24,500,600.00	24,500,600.00	4,975,499,400.00-	20,307.66%-			
34001001/23020114/17000013 Construction of Ozuabam - Ndi Okereke - Arochukwu Road			28,000,000.00	128,000,000.00	128,000,000.00+	100.00%+	10,250,000,000.00	8,200,000,000.00	8,405,000,000.00
34001001/23020114/17000014 Construction of Amangwu - Achara - Ihechiowa Road			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+			
34001001/23020114/17000015 Construction of Ihechiowa - Amuvi Ihechiowa Bye-Pass Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	200,000,000.00	205,000,000.00	210,124,900.00
34001001/23020114/17000016 Construction of Obinto Umuzomgbo Arochukwu Road			20,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
34001001/23020114/17000017 Construction of Bende - Idima Abam Road			16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	31,518,600.00
34001001/23020114/17000020 Construction of Amankalu-Alayi Akoli Imenyi Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000022 Construction of Old Timber - SDA - Assemblies of God Church			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000023 Construction of Lohum-Nkpa-Enugu/PortHarcourt Express Way			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
34001001/23020114/17000030 Construction of Nunya-Isuikwuato Road			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	1,500,000,000.00		
34001001/23020114/17000031 Construction of Uturu Ring Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000032 Const of Ariam Usaka Ikwuano Ring Road			20,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	500,000,000.00	512,500,600.00	525,313,300.00
34001001/23020114/17000033 Constr of Amaoba-Nnono-Ndoro-Oboro Road with spur to Ikputu			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000035 Construction of Ohanze-Ntighazu Abala-Ibeme Road			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+			
34001001/23020114/17000036 Construction of Umuokoro Rd Eghem Layout Umuahia			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+			
34001001/23020114/17000037 Construction of Asaga-Amuke Amangwu Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000038 Construct of Abiriba Junction Etitama Nkporo Road (9.0km)			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000039 Construction of Unity Garden/Osisioma Ring Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000040 Construction of Akanu-Abia Road Ohafia			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000041 Construction of Aba-Abayi Ncholoro-Ohanku Road	100,000,000.00								
34001001/23020114/17000042 Construction of Umunka - Amapu Ntigha - Nsirimo Road	104,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000045 Construction of Umuafia-World Bank-Low Cost-Agbama Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000046 Construction of Uwalaka Ori-Ugba Amuzukwu Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000049 Construction of Ehimiri - Housing Estate Roads (21 No)			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	350,000,000.00	358,750,300.00	367,719,100.00
34001001/23020114/17000053 Constructn of Umueze-Agbo-Ubani-Ibeku Ultra Modern Mkt (6.0k			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000054 Construction of Agbo-Ameke Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000055 Construction of Amuzukwu-Mbom-Umueze Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	150,000,000.00	358,750,300.00	367,719,100.00
34001001/23020114/17000057 Construction of Amavum/Epkoroneeyi-Nkaunta Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000058	50,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	220,000,000.00	225,500,600.00	231,138,100.00
34001001/23020114/17000060			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000061	10,000,000.00								
34001001/23020114/17000064			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000065			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000069			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+			
34001001/23020114/17000071			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	200,000,000.00	205,000,000.00	210,124,900.00
34001001/23020114/17000072			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000073			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000078			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000079			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000080			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000081			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
34001001/23020114/17000084			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+			
34001001/23020114/17000085			24,516,200.00	24,516,200.00	24,516,200.00+	100.00%+			
34001001/23020114/17000090			15,339,700.00	15,339,700.00	15,339,700.00+	100.00%+			
34001001/23030113/17000091		13,874,469.83			13,874,469.83-				
34001001/23020114/17000093			50,559,400.00	50,559,400.00	50,559,400.00+	100.00%+			
34001001/23020114/17000095			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000097			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000103			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	1,000,000,000.00	1,025,000,000.00	1,050,625,400.00
34001001/23020114/17000105			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	2,000,000,000.00	2,050,000,000.00	2,101,249,700.00
34001001/23020114/17000106			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000107			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000110							10,000,000.00	10,249,700.00	10,505,400.00
34001001/23020114/17000117			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	50,000,000.00	205,000,000.00	210,124,900.00
34001001/23020114/17000118			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000120			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000121			43,000,000.00	43,000,000.00	43,000,000.00+	100.00%+			
34001001/23020114/17000124			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+			
34001001/23020114/17000139			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000145			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
34001001/23020114/17000146			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000147			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
34001001/23020114/17000148			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	3,000,000,000.00	3,075,000,000.00	3,151,875,100.00
34001001/23020114/17000151			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000153	1,600,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
34001001/23020114/17000155			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000157			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000164			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
34001001/23020114/17000173			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000174			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000178			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000180			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	1,000,000,000.00	1,025,000,000.00	1,050,625,400.00
34001001/23020114/17000181		109,650,000.00	10,000,000.00	510,000,000.00	400,350,000.00+	78.50%+	1,337,028,229.00	1,370,453,800.00	1,404,715,500.00
34001001/23030113/17000183			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23030113/17000184			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000188			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	200,000,000.00	205,000,000.00	210,124,900.00
34001001/23030113/17000189			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000192 Construction of Port-Harcourt Road Aba South 6.8km		8,670,931,072.00	100,000,000.00	6,130,000,000.00	2,540,931,072.00-	41.45%-	18,000,000,000.00	19,475,000,000.00	19,961,875,100.00
34001001/23030113/17000196 Rehabilitation of Milverton Road			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23030113/17000200 Rehabilitation of Kent Road Aba			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	816,063,205.00	836,464,600.00	857,375,800.00
34001001/23030113/17000201 Rehabilitation of Ehi Road							100,000,000.00	102,500,600.00	105,063,600.00
34001001/23030113/17000207 Rehabilitation of Ikot-Ekpene Road to Opobo Junction			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	500,000,000.00	1,025,000,000.00	1,050,625,400.00
34001001/23030113/17000209 Reconstruction/Rehabilitatn of Various Completely Failed Rd	7,307,937,923.34	6,099,513,660.54	3,500,000,000.00	3,500,000,000.00	2,599,513,660.54-	74.27%-	500,000,000.00		
34001001/23020114/17000211 Mbutu-Umuimo-Afule Road Osisioma LGA (50KM)			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000214 Construction of German Floor Ubom Road Umuahia			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000221 Construction of Ahieke -Umuzuro-Umuhute Road (2.0km)			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000222 Construction of Okwoyi -Ozuiem Road (6.4km)			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000223 Construction of Internal Roads of Luxry Bus Terminal Umuahia			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000225 Construction of Okwulaga Afara Road & Access Road Trininty T			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000226 Construction of Road Landscaping of new Abia State Secretari			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000227 Construction of Ndagbo Afara Ukwu Road			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000228 Construction of Ohokobe Afara - Umuobia Road			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000230 Construction of Ndi-oji Abam-Atan- Eziafor -Ndi Okarie			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000232 Constuction of Amokwe Bypass from Opp. Okigwe PK CBNbehin			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000234 Dualization of Owerrinta-Umuikaa Junction							5,000,000,000.00	5,125,000,000.00	5,253,124,900.00
34001001/23020114/17000235 Construction of Umuim-arongwa Junction Road			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000236 Construction of Access Road to St. Bridget College			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000237 Construction of Osisioma Modern Park			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000238 Construction of Item Road Aba (3.2km)			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000239 Construction of Aja Road Aba (2.2km)			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
34001001/23020114/17000240 Construction of Uzodinma Ugele Rd Layout Umuahia			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000242 Construction of Okwe-Obohia-Umuemenike Inyila Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000252 Construction of Amuda-Achara Ngada Road			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000256 Construction of Umuogele-Umucha-Umuaka Road			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000258 Construction of Bridges & Flyover in Abia State			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000259 Construction of Agbama Housing Estate Ring Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	250,000,000.00	256,249,700.00	262,655,500.00
34001001/23020114/17000260 Destiling of Drianages & Turnnels in Aba		231,043,411.63	20,000,000.00	240,000,000.00	8,956,588.37+	3.73%+			
34001001/23020114/17000262 Construction of Umuaro-umuokoro Ngbokoanya-Umuokegwu Umu Rd			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000263 Construction of Uzuakoli High Way Rd - Umuagu	30,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000266 Construction of the Rds around new Govt HS Complex.			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000269 Construction of Aboyi - Ariaria - Umuojima - Umuokpara Road			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000271 Construction of Ndiebe Bridge			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000272 Construction of Olokoro - Umuobia - Old Umuahia Link Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000273 Construction of Umuchukwu - Umuofor - Umuokahia Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000275 Construction of Eziam - Obulo - Ngodo Road Umunneochi			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000276 Construction of Abiriba Ring Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000279 Expansion & Dredging of Aba Urban Creek			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000283 Construction of Ahia Nkwo - Abia Glass-Force Umuchichi-okpol			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000285 Construction of Owerri Street Aba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23030113/17000287 Rehabilitation of Old Express Road Osisioma Ngwa Aba 3.4km		340,000,000.00	20,000,000.00	340,000,000.00			948,067,907.00	971,769,500.00	996,063,600.00
34001001/23020114/17000290 Construction of Access road to Uma Ukpai polytechnic Asaga O			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000291 Construction of Obchie Umukalu Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000293 Construction of Obuzor Ozatta Ugwuali road Ukwa West			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000294 Construction of Osusu Aku Umunnesi Owerri Aba Ugwunagbo			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000295 Construction of Ubakala Ring Rd from Avodim to Nsukwe			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	150,000,000.00	153,750,300.00	157,594,200.00
34001001/23020114/17000296 Construction of Ahunnaya Street Aba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000297			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000298			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000301			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000302	50,900,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000303			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000304			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000308			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000310			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000311	3,211,736,000.00	1,811,217,141.63	1,500,000,000.00	1,500,000,000.00	311,217,141.63-	20.75%-	2,500,000,000.00	2,562,500,600.00	2,626,563,000.00
34001001/23020114/17000313			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17017315			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23050101/17000316	50,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000318	346,800,000.00		15,000,000.00	65,000,000.00	65,000,000.00+	100.00%+			
34001001/23020114/17000319			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000320			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000322			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000323			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23030113/17000324			15,000,000.00	115,000,000.00	115,000,000.00+	100.00%+	300,000,000.00	307,500,600.00	315,188,400.00
34001001/23020114/17000325			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	500,000,000.00	512,500,600.00	525,313,300.00
34001001/23020114/17000326			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23030113/17000328			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23030113/17000329			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23030113/17000330			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	200,000,000.00	205,000,000.00	210,124,900.00
34001001/23030113/17000331			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23030113/17000332			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020112/17000333			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23030113/17000334			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23030113/17000335			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000337			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23030113/17000338			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23030113/17000339			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23030113/17000340			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000341			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000342			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000343			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000344			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000350			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000351			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000352			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000353			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000354			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000355			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000356			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000358		416,250,000.00	20,000,000.00	220,000,000.00	196,250,000.00-	89.20%-	731,822,270.00	750,117,700.00	768,870,400.00
34001001/23020114/17000359			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000360			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000362			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000363			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000364			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000366			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000367			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000368			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000369			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000370			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000372			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000373			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000374			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000375			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000376			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	508,126,198.00	930,829,500.00	954,100,800.00
34001001/23020114/17000377			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000378			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000379			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	150,000,000.00	153,750,300.00	157,594,200.00
34001001/23020114/17000380			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000381			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000382			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000383			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000384			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000385			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000387			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000389			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000390			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000391			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000392			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000393			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000394			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
34001001/23020114/17000395			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000396			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000397			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000399			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000400			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000401	27,660,000.00		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23010107/17000403			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23030113/17000404			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
34001001/23020114/17000405			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23030113/17000406			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000407			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
34001001/23020115/17000408			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23030113/17000409			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23030113/17000410			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23030113/17000411			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
34001001/23020114/17000412			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000413			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23030113/17000414			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000415			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
34001001/23020114/17000416			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000417			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000418			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000419			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000420			50,000,000.00	50,000,000.00	50,000,000.00+	100.00+			
34001001/23020114/17000421			30,000,000.00	30,000,000.00	30,000,000.00+	100.00+			
34001001/23020114/17000422			40,000,000.00	40,000,000.00	40,000,000.00+	100.00+			
34001001/23020114/17000423			100,000,000.00	100,000,000.00	100,000,000.00+	100.00+			
34001001/23020114/17000424			30,000,000.00	30,000,000.00	30,000,000.00+	100.00+			
34001001/23020114/17000425			30,000,000.00	30,000,000.00	30,000,000.00+	100.00+			
34001001/23020114/17000426			35,000,000.00	35,000,000.00	35,000,000.00+	100.00+			
34001001/23020114/17000427			22,000,000.00	22,000,000.00	22,000,000.00+	100.00+			
34001001/23020114/17000428			35,000,000.00	35,000,000.00	35,000,000.00+	100.00+			
34001001/23020114/17000429			20,000,000.00	20,000,000.00	20,000,000.00+	100.00+			
34001001/23020114/17000430			50,000,000.00	50,000,000.00	50,000,000.00+	100.00+			
34001001/23020114/17000431			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+			
34001001/23020114/17000432			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+			
34001001/23020114/17000433			30,000,000.00	30,000,000.00	30,000,000.00+	100.00+			
34001001/23050101/17000434			5,000,000.00	5,000,000.00	5,000,000.00+	100.00+			
34001001/23010132/17000435	36,000,000.00	125,000,000.00	140,416,600.00	140,416,600.00	15,416,600.00+	10.98+			
34001001/23020114/17000436			50,000,000.00	50,000,000.00	50,000,000.00+	100.00+			
34001001/23020114/17000437			30,000,000.00	30,000,000.00	30,000,000.00+	100.00+			
34001001/23020114/17000438			50,000,000.00	50,000,000.00	50,000,000.00+	100.00+			
34001001/23020114/17000439			30,000,000.00	30,000,000.00	30,000,000.00+	100.00+			
34001001/23020114/17000440			10,000,000.00	10,000,000.00	10,000,000.00+	100.00+			
34001001/23020114/17000442			50,000,000.00	50,000,000.00	50,000,000.00+	100.00+			
34001001/23020114/17000443			35,000,000.00	35,000,000.00	35,000,000.00+	100.00+			
34001001/23020114/17000444			50,000,000.00	50,000,000.00	50,000,000.00+	100.00+			
34001001/23020114/17000445			100,000,000.00	100,000,000.00	100,000,000.00+	100.00+			
34001001/23020114/17000446			10,000,000.00	10,000,000.00	10,000,000.00+	100.00+			
34001001/23020114/17000447			10,000,000.00	10,000,000.00	10,000,000.00+	100.00+			
34001001/23020114/17000448			10,000,000.00	10,000,000.00	10,000,000.00+	100.00+			
34001001/23020114/17000449			10,000,000.00	10,000,000.00	10,000,000.00+	100.00+			
34001001/23020114/17000450			10,000,000.00	10,000,000.00	10,000,000.00+	100.00+			
34001001/23020114/17000451			10,000,000.00	10,000,000.00	10,000,000.00+	100.00+			
34001001/23020114/17000452			10,000,000.00	10,000,000.00	10,000,000.00+	100.00+			
34001001/23020114/17000453			50,000,000.00	50,000,000.00	50,000,000.00+	100.00+			
34001001/23020114/17000454			50,000,000.00	50,000,000.00	50,000,000.00+	100.00+			
34001001/23020114/17000455			50,000,000.00	50,000,000.00	50,000,000.00+	100.00+			
34001001/23020114/17000456			40,000,000.00	40,000,000.00	40,000,000.00+	100.00+			
34001001/23020114/17000457			80,000,000.00	80,000,000.00	80,000,000.00+	100.00+		410,000,000.00	420,249,700.00
34001001/23020114/17000458			70,000,000.00	70,000,000.00	70,000,000.00+	100.00+			
34001001/23020114/17000459			50,000,000.00	50,000,000.00	50,000,000.00+	100.00+			
34001001/23020114/17000460			40,000,000.00	40,000,000.00	40,000,000.00+	100.00+			
34001001/23020114/17000461	6,049,953,434.80	1,946,959,895.11	1,500,000,000.00	1,500,000,000.00	446,959,895.11-	29.80-			
34001001/23020114/17000462			30,000,000.00	30,000,000.00	30,000,000.00+	100.00+			
34001001/23020114/17000463			100,000,000.00	100,000,000.00	100,000,000.00+	100.00+			
34001001/23020114/17000464			50,000,000.00	50,000,000.00	50,000,000.00+	100.00+			
34001001/23020114/17000465			30,000,000.00	30,000,000.00	30,000,000.00+	100.00+			
34001001/23020114/17000466			70,000,000.00	70,000,000.00	70,000,000.00+	100.00+			
34001001/23020114/17000467			50,000,000.00	50,000,000.00	50,000,000.00+	100.00+			
34001001/23020114/17000471			100,000,000.00	100,000,000.00	100,000,000.00+	100.00+			
34001001/23020114/17000472			80,000,000.00	80,000,000.00	80,000,000.00+	100.00+			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000474			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000475			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000476			50,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	105,063,600.00
34001001/23020114/17000477			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000478			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
34001001/23020114/17000479			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
34001001/23020114/17000480			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
34001001/23020114/17000481			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000495			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000499			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000500			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000507			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23030113/17000510			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23030113/17000512		250,000,000.00	50,000,000.00	250,000,000.00			477,048,800.00	488,974,800.00	501,199,300.00
34001001/23020114/17000537			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000545			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000550			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000553			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000554			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000556			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000557			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000558			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000561			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000563			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000566			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000573			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000579			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23030113/17000582			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000585			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000589			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000597			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000600			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000612			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000613			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000624			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000636			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000655			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23010129/17000657			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000668			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000670			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	70,000,000.00	71,750,300.00	73,543,800.00
34001001/23020114/17000671			50,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23030113/17000672			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000673			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000704			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000730			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000731			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000732			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000733			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000734			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000735			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000736			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000737			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
34001001/23020114/17000738			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000741			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000743			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000745			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000746			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000747			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000748			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000749			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000750			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23030113/17000751			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000752			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000753			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000754			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000755			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000757			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000759			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000760			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000767			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23030113/17000768			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000769				100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000770		300,000,000.00		300,000,000.00			1,656,402,992.00	1,697,812,800.00	1,740,258,200.00
34001001/23020114/17000771		200,000,000.00		200,000,000.00			445,737,042.00	456,880,000.00	468,302,500.00
34001001/23020114/17000772		200,000,000.00		200,000,000.00			168,334,760.00	172,542,700.00	176,856,000.00
34001001/23020114/17000773		300,000,000.00		300,000,000.00			490,663,220.00	502,930,300.00	515,504,100.00
34001001/23030113/17000774				200,000,000.00	200,000,000.00+	100.00%+			
34001001/23020114/17000775				177,000,000.00	177,000,000.00+	100.00%+			
34001001/23030113/17000776				100,000,000.00	100,000,000.00+	100.00%+			
34001001/23030113/17000777				100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000778				100,000,000.00	100,000,000.00+	100.00%+			
34001001/23030113/17000779				100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000780		950,000,000.00		1,000,000,000.00	50,000,000.00+	5.00%+	7,653,210,955.00	7,844,541,400.00	8,040,655,400.00
34001001/23020114/17000781		34,600,000.00		500,000,000.00	465,400,000.00+	93.08%+	500,000,000.00	205,000,000.00	210,124,900.00
34001001/23020114/17000782				100,000,000.00	100,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	31,518,600.00
34001001/23020114/17000783				153,000,000.00	153,000,000.00+	100.00%+			
34001001/23020114/17000784				100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020113/17000785				57,000,000.00	57,000,000.00+	100.00%+			
34001001/23020114/17000786				93,000,000.00	93,000,000.00+	100.00%+			
34001001/23020114/17000788				100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000789							1,000,000,000.00	1,025,000,000.00	1,050,625,400.00
34001001/23020114/17000790							3,500,000,000.00	3,587,500,600.00	3,677,188,400.00
34001001/23020114/17000791							2,000,000,000.00	5,125,000,000.00	5,253,124,900.00
34001001/23020114/17000793							8,100,000,000.00	8,302,500,600.00	8,510,063,600.00
34001001/23020114/17000794							1,300,000,000.00	1,332,500,600.00	1,365,812,800.00
34001001/23020114/17000795							50,000,000.00	51,249,700.00	52,530,600.00
34001001/23020114/17000796							210,000,000.00	10,249,700.00	10,505,400.00
34001001/23020114/17000797							400,000,000.00	205,000,000.00	210,124,900.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23030113/17000801							120,000,000.00	123,000,000.00	126,074,500.00
34001001/23030113/17000802							150,000,000.00	153,750,300.00	157,594,200.00
34001001/23030113/17000803							200,000,000.00	307,500,600.00	315,188,400.00
34001001/23030113/17000804							2,117,673,211.00	2,170,614,700.00	2,224,880,000.00
34001001/23030113/17000805								2,547,372,100.00	2,611,056,400.00
34001001/23030113/17000806								2,050,000,000.00	2,101,249,700.00
34001001/23030113/17000807							2,070,598,910.00	2,122,363,800.00	2,175,422,600.00
34001001/23030113/17000808								2,091,445,400.00	2,143,731,200.00
34001001/23030113/17000809							450,000,000.00	307,500,600.00	315,188,400.00
34001001/23030113/17000810							300,000,000.00		
34001001/23020114/17000811							100,000,000.00		
34001001/23020117/18000001			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
Sub total	18,974,987,358.14	26,999,039,650.74	17,167,332,500.00	29,167,332,500.00	2,168,292,849.26+	7.43%+	87,320,777,699.00	96,243,868,300.00	98,649,961,700.00
34004001 - Abia State Road Maint. Agency - ABROMA									
34004001/23030113/17000001			50,000,000.00	1,050,000,000.00	1,050,000,000.00+	100.00%+	2,050,000,000.00	2,101,249,700.00	2,153,781,500.00
Sub total			50,000,000.00	1,050,000,000.00	1,050,000,000.00+	100.00%+	2,050,000,000.00	2,101,249,700.00	2,153,781,500.00
36001001 - Ministry of Culture And Tourism									
36001001/23020119/12000002	2,500,000.00		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
36001001/23020119/12000003	12,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
36001001/23020119/12000004			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
36001001/23020119/12000010			7,441,800.00	7,441,800.00	7,441,800.00+	100.00%+			
36001001/23020119/12000011			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
Sub total	14,500,000.00		87,441,800.00	87,441,800.00	87,441,800.00+	100.00%+			
36004001 - Abia State Council for Arts & Culture									
36004001/23010129/02000001			2,051,600.00	2,051,600.00	2,051,600.00+	100.00%+	2,077,242.00	2,129,600.00	2,182,500.00
36004001/23020104/02000002			3,098,500.00	3,098,500.00	3,098,500.00+	100.00%+	3,137,229.00	3,216,100.00	3,296,500.00
36004001/23010108/02000003			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,125,006.00	10,378,100.00	10,637,400.00
36004001/23050104/02000004	5,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,125,006.00	10,378,100.00	10,637,400.00
36004001/23050104/02000005			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
36004001/23050104/02000006			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
Sub total	5,000,000.00		35,150,100.00	35,150,100.00	35,150,100.00+	100.00%+	45,464,483.00	46,601,300.00	47,764,600.00
38002001 - Ministry of Budget and Economic Planning									
38002001/23050105/03000072		198,000.00			198,000.00-				
38002001/23050105/03000073	28,000,000.00	2,436,395,852.41	2,000,000,000.00	2,000,000,000.00	436,395,852.41-	21.82%-	1,600,000,000.00	1,640,000,000.00	1,681,000,000.00
38002001/23050105/03000074		447,685,000.00			447,685,000.00-				
38002001/23010129/13000001		15,417,661.25			15,417,661.25-				
38002001/23050101/13000002			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	105,063,600.00
38002001/23050101/13000003			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	105,063,600.00
38002001/23020106/13000006		1,987,601,799.92	300,000,000.00	300,000,000.00	1,687,601,799.92-	562.53%-	250,000,000.00	256,249,700.00	262,655,500.00
38002001/23050101/13000008			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	105,063,600.00
38002001/23050101/13000009		1,500,511,780.00			1,500,511,780.00-				
38002001/23050101/13000016			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
38002001/23050101/13000020			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00	205,000,000.00	210,124,900.00
38002001/23050101/13000021	726,178,944.92	27,526,738.01			27,526,738.01-				
38002001/23010113/13000024		7,260,000.00	100,000,000.00	100,000,000.00	92,740,000.00+	92.74%+	124,060,000.00	127,162,000.00	130,340,900.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
38002001/23050101/13000026 Abia State Community Economic Empowerment Programme		1,500,000.00	10,000,000.00	10,000,000.00	8,500,000.00+	85.00%+	200,000,000.00	205,000,000.00	210,124,900.00
38002001/23050105/13000027 CN/BNRMP/RTEP/HSDP III/FADAMA		1,075,015,343.55			1,075,015,343.55-				
38002001/23050101/13000034 CBN-SME Micro-Credit Fund (CBN/FGN)		1,250,000,000.00			1,250,000,000.00-				
38002001/23050105/13000036 JICA - Japan International Cooperation Agency			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
38002001/23010132/13000039 Purch. & Installation of Security Equip.(CCTV and Intercom)			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
38002001/23040105/13000042 Exten. of the Reticulation of the Borehole to the Old Buildg			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
38002001/23050101/13000044 Production of Long and Medium Term Plans	6,000,000.00	800,000.00	20,000,000.00	20,000,000.00	19,200,000.00+	96.00%+	50,000,000.00	51,249,700.00	52,530,600.00
38002001/23050103/13000045 State Budget Preparation Expenses	9,000,000.00	15,002,000.00	20,000,000.00	20,000,000.00	4,998,000.00+	24.99%+	20,000,000.00	20,500,600.00	21,013,200.00
38002001/23050103/13000046 Printing of Estimates			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	26,266,400.00
38002001/23050103/13000047 Monitoring and Evaluation of Projects/ Budget Control			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
38002001/23050101/13000048 Abia State Primary Health Development Agency GCCC		73,253,567.66			73,253,567.66-				
38002001/23020114/13000051 Rural Access & Mobility Project (RAMP)			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	105,063,600.00
38002001/23050101/13000053 United Nations Industrial Development Organisatn UNIDO (CFC)			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	31,518,600.00
38002001/23050102/13000055 Abia State Gross Domestic Product and Development Survey			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
38002001/23050101/13000056 Prep.& Publ.of Various State Policy Doc.&3yrs Strat Plan Doc			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
38002001/23020111/13000058 Equipping of the Ministry's Library			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
38002001/23050101/13000062 Conduct of State Economic Summit	20,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	30,200,000.00	30,955,500.00	31,729,800.00
38002001/23020127/13000065 Establishment of ICT Repair & Maintenance Workshop			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
38002001/23050101/13000073 Research & Analysis of Abia State Gross Domestic Product							50,000,000.00	51,249,700.00	52,530,600.00
38002001/23050103/13000075 State Project Monitoring & Evaluation		6,784,215.00	20,000,000.00	20,000,000.00	13,215,785.00+	66.08%+	30,000,000.00	30,750,300.00	31,518,600.00
38002001/23020118/13000076 Fund for Rural Access & Mobility Project (RAMP)		28,439,510.68			28,439,510.68-				
38002001/23020127/13000082 Provision / Instal of Budget Software at Min of Bgt & Econ P			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	105,063,600.00
38002001/23050101/13000087 Abia State Government Conditional Grant Scheme (ASUBEB Proj			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+			
38002001/23010119/13000089 Purchase of Solar Powered Inverter/Accessories- 10KVA			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	7,000,000.00	7,175,200.00	7,354,100.00
38002001/23050101/13000091 Maintenance of Computer IT & Internet Equipment @ ASPC KT Ce			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
38002001/23050101/13000092 Consultancy Services in the State	60,000,000.00	277,478,436.04	446,000,000.00	446,000,000.00	168,521,563.96+	37.79%+	1,500,000,000.00	1,537,500,600.00	1,575,937,600.00
38002001/23050101/13000093 Professional Dev Program on Dev Admin for Staff of MOB&EP							30,000,000.00	30,750,300.00	31,518,600.00
38002001/23050101/13000094 State Supplementary Budget Preparation Expenses			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
38002001/23050101/13000099 Special Intervention on Abia State Research and Development			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	105,063,600.00
38002001/23050100/13000100 Ministry of Budget and Econ Planning Special proj on SMART	30,000,000.00	20,000,000.00	400,000,000.00	400,000,000.00	380,000,000.00+	95.00%+	800,000,000.00	820,000,000.00	840,500,600.00
38002001/23050101/13000103 OGP-Open Government Partnership							50,000,000.00	51,249,700.00	52,530,600.00
38002001/23050101/13000104 CCD - Community Charter of Demand			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
38002001/23050101/13000105 Capacity Building programme for Budget Preparation Officers			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
38002001/23050101/13000106 Abia State Operations Coordinating Units (ABSOCU) Scale-Up			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	156,000,000.00	159,900,300.00	163,897,900.00
38002001/23050101/13000107 Capacity Building on IPSAS based Budgeting							50,000,000.00	51,249,700.00	52,530,600.00
38002001/23020125/13000109 Power Abia Ltd. Investment Subscription Share (Equity Invest	100,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	100.00%+			
38002001/23050101/13000110 NUT .6 M&E Implementation of Nutrition Activities by State			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
38002001/23050101/13000111 NUT.6 State Committee on Food and Nutrition			55,320,500.00	55,320,500.00	55,320,500.00+	100.00%+	70,000,000.00	71,750,300.00	73,543,800.00
38002001/23050101/13000112 State CARES Co-ordinating Unit (SCCU)		512,700,000.00	200,000,000.00	200,000,000.00	312,700,000.00-	156.35%-	200,000,000.00	205,000,000.00	210,124,900.00
38002001/23050101/13000113 NUT.6 Coordination of SCFN (Quarterly meetings. OPTIMA Nutri			500,000,000.00	500,000,000.00	500,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	31,518,600.00
38002001/23050101/13000114 Contingency Reserve		1,596,112,089.52		7,710,770,100.00	6,114,658,010.48+	79.30%+	7,578,859,857.00	8,541,970,000.00	8,755,519,800.00
38002001/23050101/13000115 State Implementation of Food System Transformation Pathways							5,000,000.00	5,124,900.00	5,253,300.00
Sub total	979,178,944.92	11,279,681,994.04	6,261,320,500.00	13,972,090,600.00	2,692,408,605.96+	19.27%+	13,775,119,857.00	14,893,141,600.00	15,265,467,900.00
38004001 - Abia State Bureau of Statistics									
38004001/23050101/13000001 Research & Development			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	31,502,000.00	32,289,300.00	33,096,100.00
38004001/23010114/13000003 Conduct of Social Econ Survey	1,000,000.00						11,947,900.00	12,246,100.00	12,552,200.00
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%+	11,285,000.00	11,566,700.00	11,856,000.00
38004001/23050103/13000006 Abia State Poverty mapping Survey			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
38004001/23030127/13000007 Establishment of data bank and purchase of ict room equipmen			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	26,282,500.00	26,939,900.00	27,613,400.00
38004001/23030127/13000008 Production of Statistical Book			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
38004001/23030127/13000009 Production of Abia State Statistics 10 Year Plan			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
38004001/23010105/13000010 Purchase 2 Hiluxes and 1 Hummer Bus							82,000,000.00	84,050,400.00	86,151,300.00
Sub total	1,000,000.00		35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	168,017,400.00	172,217,300.00	176,522,300.00
38005001 - Abia State Community & Social Dev Agency									
38005001/23050101/03000001 Government Counterpart Contribution for Poverty Alleviation			544,600,200.00	344,600,200.00	344,600,200.00+	100.00%+	1,243,500,000.00	1,274,587,100.00	1,306,451,500.00
Sub total			544,600,200.00	344,600,200.00	344,600,200.00+	100.00%+	1,243,500,000.00	1,274,587,100.00	1,306,451,500.00
38006001 - YESO/SOCU									
38006001/23050101/13000005 SOCU			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
38006001/23010108/13000006 N. POWER GEEP			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
38006001/23010108/13000007 GOVT CCT			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
38006001/23050107/13000010 GOVT. Conditional Cash Transfer Additional financing HUPs			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
38006001/23050103/13000011 Household Uplighting Programmes - Food Palliatives			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
38006001/23050103/13000012 N-power/GEEP/N-Agro			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
38006001/23050101/13000013 THE Abia State 'AT RISK ADULT' Community Programme							768,450,187.00	787,661,500.00	807,353,000.00
Sub total			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	793,450,187.00	813,285,900.00	833,618,400.00
52001001 - Min. of Public Util & Water Res.									
52001001/23020105/10000002 UNICEF Assisted Abia State Rural Water			10,000,000.00				10,000,000.00	10,249,700.00	10,505,400.00
52001001/23020105/10000003 Provision of Water to Various Housing Estates		29,144,541.24	30,000,000.00	30,000,000.00	855,458.76+	2.85%+			
52001001/23020105/10000006 Prov. of Water Scheme to various Housing Estate in the State							50,000,000.00	51,249,700.00	52,530,600.00
52001001/23010133/10000007 Procurement of Drilling Rig & Accessories			20,000,000.00						
52001001/23030104/10000008 Rehabilitation of Umuahia Old Water Scheme			30,000,000.00				75,000,000.00	76,875,100.00	78,797,100.00
52001001/23020105/10000010 Constructn of New Water Scheme for Rural & Urban Development		48,375,000.00	162,934,000.00	162,934,000.00	114,559,000.00+	70.31%+			
52001001/23020105/10000011 Water Sanitation and Hygiene Promotion (WASH) Intervention							20,000,000.00	20,500,600.00	21,013,200.00
52001001/23030104/10000013 Rehabilitation & Mait. of Rural Water Scheme in Abia	2,000,000.00	22,700,000.00	100,000,000.00	100,000,000.00	77,300,000.00+	77.30%+			
52001001/23030104/10000015 Rehab of Water Borehole & Reticulation at Nnamdi Azikiwe			20,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	42,025,200.00
52001001/23030104/10000016 PRO./installation of 500KVA Transformer at Obuzor Otuobi Com		21,386,050.00			21,386,050.00-				
52001001/23030104/10000018 Mapping Enumeration and Geological data across the State			5,000,000.00				10,000,000.00	10,249,700.00	10,505,400.00
52001001/23020105/10000019 Provision of Water Sanitation & Hygiene (WASH) Facilities in	37,175,000.00	78,670,687.93	100,000,000.00	100,000,000.00	21,329,312.07+	21.33%+			
52001001/23020104/10000020 Construction of Toilet Facilities in Public Places across th		12,718,812.07	32,000,000.00	32,000,000.00	19,281,187.93+	60.25%+	15,000,000.00	15,374,600.00	15,758,800.00
52001001/23020105/10000021 Provision of Borehole Water@Osusu in Aba North			20,000,000.00						
52001001/23020105/10000022 National Council on Water Resources in the State			5,000,000.00				5,000,000.00	5,124,900.00	5,253,300.00
52001001/23020105/10000023 Provision of Solar water Bore Hole @Umuaka in Ukwa West			20,000,000.00						
52001001/23020105/10000024 Provision of industrial Water Borehole@Umuaku II in Umunneoc			20,000,000.00						
52001001/23020105/10000025 Provision of Solar Water System @ Umuosu in Umuahia South			20,000,000.00						
52001001/23020118/10000026 Construction of Laboratory Building and Procurement of Labor			10,000,000.00						
52001001/23020105/10000028 Provision of Solar Water borehole at Umuaku 11 in Umunneochi			15,000,000.00	1,277,724.00	1,277,724.00+	100.00%+			
52001001/23050103/10000029 Consultancy to attract foreign aid for specific water projec							10,000,000.00	10,249,700.00	10,505,400.00
52001001/23020105/10000030 Construction of New Water Scheme for Rural Semi-Urban							184,467,000.00	189,079,200.00	193,806,600.00
52001001/23030104/10000031 Rehab/Expansion of existing Rural & Urban Water (Nkporo Omo							200,000,000.00	205,000,000.00	210,124,900.00
52001001/23010119/14000002 Purchase of Power Generating Set Transformers	10,000,000.00	27,243,170.00	50,000,000.00		27,243,170.00-		140,000,000.00	143,500,600.00	147,087,700.00
52001001/23020103/14000003 Extension & improv.of Elect to Institution&State Secretariat		7,065,000.00	16,000,000.00	9,922,276.00	2,857,276.00+	28.80%+			
52001001/23020123/14000004 Construction of Traffic/Street Light		131,866,125.00			131,866,125.00-				
52001001/23020103/14000005 Purch.of Hiab Grane Veh/Electricity Equip&Testing Instrument		8,474,000.00	40,000,000.00	30,000,000.00	21,526,000.00+	71.75%+			
52001001/23030123/14000006 Rehabilitation/Repairs of Street Light		33,223,000.00	20,000,000.00	33,223,000.00					

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
52001001/23020103/14000007 Installation / Energisation of Power Distributive Transforme	904,687.50		10,000,000.00				50,000,000.00	51,249,700.00	52,530,600.00
52001001/23020104/14000014 Procurement and installation of 300 units of solar homes Sys			30,000,000.00						
52001001/23010119/14000015 Installation of three in one Street Light in Umuahia (100 No			30,000,000.00				30,000,000.00	30,750,300.00	31,518,600.00
52001001/23010119/14000016 Installation of Street Lights in some Roads in Aba Metropoli	135,000,000.00		30,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
52001001/23020123/14000018 Installation of Traffic Light in Aba	2,000,000,000.00	44,165,000.00	40,000,000.00	32,802,000.00	11,363,000.00-	34.64%-			
52001001/23020103/14000025 Provision of Solar Energy Street Light @Itumbauzo A'Ndiwo			15,000,000.00						
52001001/23020103/14000026 Extension of Electricity Project@Itumbauzo B' Ntalaukwu in B			15,000,000.00						
52001001/23020103/14000027 Extension of electricity Project@Umuiku-Uko in Ukwa West			10,000,000.00						
52001001/23020123/14000032 Installation of three in one unique solar street light from		42,520,000.00	30,000,000.00	42,520,000.00					
52001001/23020123/14000033 Installation of three in one unique solar street Light from			30,000,000.00						
52001001/23030123/14000034 Rehabilitation of Street Light from Orpet Filling Station to		38,606,000.00	30,000,000.00	38,606,000.00					
52001001/23020123/14000035 Installation of Street Light from First Bank Junction to Oj			30,000,000.00						
52001001/23030123/14000036 Rehabilitation of Solar Street Light along Major Streets in		42,053,000.00	20,000,000.00	42,053,000.00					
52001001/23020123/14000037 Installation of three in one Solar Street Light from Ndoro J			20,000,000.00						
52001001/23020123/14000038 Installation of three in one Solar Street Light between Amae			20,000,000.00						
52001001/23020123/14000039 Street Light Installation along major Road of Isuochi Umun			20,000,000.00						
52001001/23020123/14000040 Street Light Installation along major Road of Arochukwu Aro			20,000,000.00						
52001001/23030123/14000041 Rehabilitation of Street Light along Bende Road to Isieke I		40,706,000.00	10,000,000.00	40,706,000.00					
52001001/23020123/14000042 Installation of Street Light Nkwoegwu Market Umuahia North		30,090,000.00	10,000,000.00	30,090,000.00					
52001001/23020123/14000043 Installation of Street Light Ahia Oribe Ibere Market Ikwuano			10,000,000.00						
52001001/23020123/14000044 Installation of Street Light Ori Ngodo Umunneochi LGA			10,000,000.00						
52001001/23020123/14000045 Rehabilitation of Street Light Afor Market Asaga Ohafia			10,000,000.00						
52001001/23020123/14000046 Installation of Street Light Ariam Market Ikwuano LGA			10,000,000.00						
52001001/23020123/14000047 Installation of Street Light Orie Ntigha Market Isiala Ngwa			10,000,000.00						
52001001/23020123/14000048 Installation of three in one Street Light in Isiala Ngwa Sou			10,000,000.00				30,000,000.00	30,750,300.00	31,518,600.00
52001001/23020123/14000049 Installation of Street Light Afor Market Asaga Ohafia			10,000,000.00						
52001001/23020123/14000050 Installation of Street Light Ndoro-Oboro Market Ikwuano			10,000,000.00						
52001001/23020123/14000051 Installation of three in one Street Light in Arochukwu (100			10,000,000.00				30,000,000.00	30,750,300.00	31,518,600.00
52001001/23020123/14000052 Installation of three in one Street Light in Bende (100 Nos)			10,000,000.00				30,000,000.00	30,750,300.00	31,518,600.00
52001001/23020123/14000053 Extension of Electricity in Acha/Ozara Communities in Isuikw			10,000,000.00				25,000,000.00	25,625,400.00	26,266,400.00
52001001/23020123/14000054 Installation of Traffic Light at at Aba/ Bende Road Umuahia			20,000,000.00						
52001001/23020123/14000055 Installation of Traffic Light at FMC junction Umuahia North			20,000,000.00						
52001001/23020123/14000056 Installation of Traffic Light at BCA junction/ Ikot Ekpene			20,000,000.00						
52001001/23020123/14000057 Installation of Traffic Light at Isi Gate Umuahia North			20,000,000.00						
52001001/23020123/14000058 Rural Electrification in Umuwokokoma Acha Village Obingwa LG			12,000,000.00						
52001001/23020123/14000059 Rural Electrification in Asa Umudioka Osisioma LGA			15,000,000.00				15,187,503.00	15,566,700.00	15,955,700.00
52001001/23020123/14000060 Rural Electrification in Amuzu/Amasa Osisioma LGA			15,000,000.00						
52001001/23020123/14000061 Rural Electrification in Okiriko/Chimco/ Divine Close/Benja			15,000,000.00						
52001001/23020123/14000062 Rural Electrification in Chilaka Avenue off Kamalu Road U			15,000,000.00						
52001001/23020123/14000063 Rural Electrification in Umunya Community Industrial Ward 2			15,000,000.00						
52001001/23020123/14000064 Rural Electrification in Agburike Nsulu Isiala Ngwa North			15,000,000.00						
52001001/23020123/14000065 Rural Electrification in Ofeme Autonomous Community Umuahia			15,000,000.00						
52001001/23020123/14000066 Rural Electrification in Elugwu na Mgbeala Umuahia S			15,000,000.00						
52001001/23020123/14000067 Rural Electrification in Ubakala (Amibo) Autonomous Commu			15,000,000.00						
52001001/23020123/14000068 Rural Electrification in Fai t h Drive Umuajiji Isieke			15,000,000.00						
52001001/23020123/14000069 Rural Electrification in Avonkwu autonomous Community Umu			15,000,000.00						
52001001/23020123/14000070 Rural Electrification in Elemaga -Obuibere Autonomous Com			15,000,000.00						
52001001/23020123/14000071 Rural Electrification in Umuokiri/ Umuaocha Community Roy			15,000,000.00						
52001001/23020123/14000072 Rural Electrification in Amankwu Community Ohafia LGA			15,000,000.00						

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
52001001/23020123/14000073 Rural Electrification in Ogbokwe road and environs Asaga Oh			15,000,000.00						
52001001/23020123/14000074 Rural Electrification in Amaigbo Ogudo Asa. Isuikwuato LGA			15,000,000.00						
52001001/23020123/14000075 Rural Electrification in Ohonjo Community Ovim Isuikwuato L			15,000,000.00						
52001001/23020123/14000076 Rural Electrification in Ntubi Ubibia Bende LGA			15,000,000.00						
52001001/23020123/14000077 Rural Electrification in Agborji Ring Road Abiriba Ohafia LG			15,000,000.00						
52001001/23020123/14000078 Installation of solar Street Light Aba Road to portharcourt			15,000,000.00						
52001001/23020123/14000079 Rehabilitation of Solar Street Light along Major Streets in		27,800,000.00	31,000,000.00	27,800,000.00					
52001001/23020123/14000080 Installation of three in one unique solar street light from		22,860,950.00	30,000,000.00		22,860,950.00-				
52001001/23020123/14000081 Installation of three in one unique solar street light from			20,000,000.00						
52001001/23020103/14000082 Installation of three in one unique solar street Light from			30,000,000.00						
52001001/23020103/14000083 Installation of three in one Solar Street Light between Ama			20,000,000.00						
52001001/23020103/14000084 Purchase and Installations of Transformers and Power Generat		37,896,245.00	50,000,000.00	45,000,000.00	7,103,755.00+	15.79%+			
52001001/23020103/14000085 Installation/Energisation of Distribution Transformers			10,000,000.00						
52001001/23020103/14000086 Rehabilitation/Repairs of Conventional /Solar streetlights			20,000,000.00						
52001001/23020103/14000087 Extension of Electricity in Agborji Ring Road Abiriba Ohafia							15,187,503.00	15,566,700.00	15,955,700.00
52001001/23020103/14000088 Extension of Electricity in Agborji Ring Road Abiriba Ohafia							15,187,503.00	15,566,700.00	15,955,700.00
52001001/23020103/14000089 Installation of three in one Street Light in Ugwunagbo (100							30,000,000.00	30,750,300.00	31,518,600.00
52001001/23020103/14000090 Purchase of Electrical Test Equipment							100,000,000.00	102,500,600.00	105,063,600.00
52001001/23020103/14000091 Legislation of Power Law Policy and Reg for the State							50,000,000.00	51,249,700.00	52,530,600.00
52001001/23050101/14000092 Power Audit of the State							60,000,000.00	61,500,600.00	63,038,400.00
52001001/23020103/14000093 Installation of Solar Power for Abia Specialist Hospital							326,600,000.00	334,764,700.00	343,133,300.00
52001001/23020103/14000094 Installaion of Solar Power for Old and New Secretariat							1,000,000,000.00	1,025,000,000.00	1,050,625,400.00
52001001/23020103/14000095 Installation of Solar Power for 17 Schools and 17 Hospitals							971,000,000.00	995,274,900.00	1,020,157,200.00
52001001/23020103/14000096 Stepping down of Power to 33.3KV in the State with installat							2,466,331,802.00	2,527,990,400.00	2,591,189,700.00
52001001/23020103/14000097 Installation of MVA Gen Set at the State Secretariat							122,000,000.00	125,050,400.00	128,176,500.00
Sub total	2,185,079,687.50	747,563,581.24	1,878,934,000.00	878,934,000.00	131,370,418.76+	14.95%+	6,125,961,311.00	6,279,111,800.00	6,436,085,400.00
52102001 - Abia State Water Board									
52102001/23020105/10000001 Procur. of various of 4nos 60hp Subm Pumps cable etc			100,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
52102001/23020105/10000002 Procur. of 1no 30hp subm pump Cables etc and 160KVA			10,000,000.00						
52102001/23010119/10000003 Procurement of Generating Set (for various scheme)			50,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
52102001/23020105/10000004 Provision of Diesel & Lubricant (various water scheme)			200,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	8,000,000.00	8,200,400.00	8,405,700.00
52102001/23030104/10000005 Maintenance of Pipelines (various water scheme)	2,500,000.00		100,000,000.00				100,000,000.00	102,500,600.00	105,063,600.00
52102001/23020105/10000006 Water Treatment Chemical and Reagent			10,000,000.00						
52102001/23020118/10000007 Reticulation of World Bank Commissioner's Qtrs Ehimiri			10,000,000.00						
52102001/23030104/10000008 Rehabilitation of 22 Water Schemes			90,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
52102001/23030104/10000009 Maintenance of Umuahia urban Water Scheme			30,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
52102001/23020105/10000010 Rehabilitation of Urban Water Project for Aba and Umuahia			100,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	145,400,000.00	149,034,800.00	152,761,100.00
52102001/23020105/10000011 Reticulation of Umuokpara Water Scheme			20,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
52102001/23010129/10000012 Procurement and Replacement of Obsolete Quality Control Lab			77,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	60,000,000.00	61,500,600.00	63,038,400.00
52102001/23020105/10000013 Provision od Reticulation 6KM Ugweke Water Scheme			200,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
52102001/23020105/10000014 Provision/ Installation of high tensions and transformer at			52,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
52102001/23020118/10000015 Reticulation of Okoko item water Scheme Igula in bende L.G.A			30,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
52102001/23030104/01000016 Provision for the procurement of Engineering tools							16,000,000.00	16,399,800.00	16,810,300.00
52102001/23030104/01000017 Provision of fuel lubricants and maintenance services							30,000,000.00	30,750,300.00	31,518,600.00
52102001/23030104/01000018 Provision for the rehab of Amayi Water Scheme in Abia centr							95,500,000.00	97,887,200.00	100,334,900.00
52102001/23030104/01000019 Provision for the rehabilitation of Okpuala Ngwa water schem							106,450,000.00	109,111,600.00	111,839,100.00
52102001/23030104/01000020 Provision for the rehab of Owaza Water Scheme in Abia south							138,600,000.00	142,064,800.00	145,617,000.00
52102001/23030104/01000021 Provision for the rehabilitation of Abiriba Water Scheme							142,500,000.00	146,062,400.00	149,714,200.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
52102001/23030104/01000022 Provision for the rehab of Agbagwu Water Scheme in Arochukwu							176,550,000.00	180,964,000.00	185,488,600.00
52102001/23030104/01000023 Provision for Water treatment chemical and reagent							60,000,000.00	61,500,600.00	63,038,400.00
Sub total	2,500,000.00		1,079,000,000.00	79,000,000.00	79,000,000.00+	100.00%+	1,079,000,000.00	1,105,977,100.00	1,133,629,900.00
52103001 - Abia State Rural Water Sanitation AGENCY									
52103001/23020118/09000001 Construction/Provision of Toilet Infrastructure			8,500,600.00	8,500,600.00	8,500,600.00+	100.00%+			
52103001/23020105/10000001 Construction/Provision of Water Facilities			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
52103001/23010133/10000002 Purchase of Surveying Equipment ETC			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
52103001/23030104/10000003 Rehabilitation/Repairs of Water Facilities			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
52103001/23050103/10000006 Monitoring & Evaluation			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
52103001/23050101/14000007 Training of Local Artisans and Craftmen on VLOM of WASH Fac			1,667,500.00	1,667,500.00	1,667,500.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
52103001/23000000/10000008 Purchase of Tripod, Winch and Accessories for Drilling of Bo			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
52103001/23050101/10000009 Partnership Extended Water Sanitation and Hygiene(PEWASH)			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	31,518,600.00
52103001/23050103/13000010 WASH Contingency Plan for EPR and Timely Intervention			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
52103001/23020105/10000011 Provision of Water Facilities at Amaoku/Amakwu Alayi Bende			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	13,162,497.00	13,491,000.00	13,828,300.00
52103001/23020105/10000012 Provision of Water Facilities at Ndiwo Itumbauzo Bende LGA			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	9,112,497.00	9,339,800.00	9,573,800.00
52103001/23020105/10000013 Provision of Potable water at Akoli-ofu Alayi Bende			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	9,000,000.00	9,224,500.00	9,455,000.00
52103001/23050101/10000014 Sanitization programmes in Govt. primary/secondary schools			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
52103001/23030104/10000015 Repair of Water Drilling Equipment (Rig)			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
52103001/23010105/13000002 Provision of 2Nos Utility Vehicles							30,000,000.00	30,750,300.00	31,518,600.00
52103001/23010129/13000003 Reactivation of Water Analysis and Testing Laboratory							25,000,000.00	25,625,400.00	26,266,400.00
52103001/23010129/13000004 Acquisition of New Industrial Compressor							160,000,000.00	164,000,000.00	168,099,700.00
Sub total			94,168,100.00	94,168,100.00	94,168,100.00+	100.00%+	305,774,994.00	313,419,100.00	321,253,200.00
53001001 - Ministry of Housing									
53001001/23020106/04000004 Renovation of Government Hospital in the State		95,847,582.00	100,000,000.00		95,847,582.00-				
53001001/23020101/06000001 Construction of Abia State Secretariat Complex (Umuahia)			200,000,000.00						
53001001/23020104/06000004 Construction/Maintenance of Public Building in the State	1,944,483,000.00	1,164,499,132.54	1,000,000,000.00	1,450,000,000.00	285,500,867.46+	19.69%+			
53001001/23020101/06000005 Renov. of 4 C/room Blk @ Abala Sec School Obingwa			20,000,000.00						
53001001/23020102/06000018 Construction of Ultra Mordern Government House Complex			2,500,000,000.00	655,000,000.00	655,000,000.00+	100.00%+			
53001001/23020106/06000019 Completion of Court room Complex at Nkwoagu in Umunneochi LGA			20,000,000.00						
53001001/23020106/06000021 Constr of Abia State Diagnostic & Specialist Hosp Annex Ama			30,000,000.00						
53001001/23020107/06000028 Finishing of 6 Classroom Bik @ Ntighauzor Secondary School O			20,000,000.00						
53001001/23020101/06000040 Construction of state Government Lodge and Office Complex			50,000,000.00						
53001001/23020104/06000041 Completion of Internal Finishing of ICC	6,580,000.00		100,000,000.00						
53001001/23020119/06000049 Maintenance of Internationa Conference centre (ICC)	5,700,000.00	5,438,800.00	50,000,000.00		5,438,800.00-				
53001001/23020104/06000054 Completion of Court room complex at Apumiri i Umuahia South L			50,000,000.00						
53001001/23030105/06000057 Renovation of School of Psychiatric Nursing at G/Hospital		25,000,000.00	30,000,000.00		25,000,000.00-				
53001001/23020101/06000068 Completion of Secondary School Ndiakata obingwa LGA			30,000,000.00						
53001001/23020101/06000070 Construction of Residential Quarters for Judges in the State			280,000,000.00						
53001001/23030109/13000002 Construction of 3 High Court rooms at Obingwa			50,000,000.00						
53001001/23020101/13000005 Remodelling of Govt Offices at JSC CSC LOCAL GOVT AUDIT			50,000,000.00						
53001001/23020101/13000006 Const of Dormatory (male & female) & staff Qutrs for the Scho			20,000,000.00						
53001001/23020101/13000007 Maintenance of new Secretariat			15,000,000.00						
53001001/23020101/13000008 Construction of Office Complex with Conference Hall for Abia			200,000,000.00						
53001001/23020101/13000010 Construction of Office of the Head of Service			10,000,000.00						
53001001/23020101/13000011 Constructon of Bureau of Public Service Pension and Renovati			50,000,000.00						
53001001/23020101/13000012 Construction of Earth House			20,000,000.00						
53001001/23020101/13000014 Construction of Treasure Building Ogurube Layout	50,000,000.00		150,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
53001001/23020101/13000015 Rehabilitation of Area Office along Ikot Ekpene Road Aba			50,000,000.00						
53001001/23020101/13000016 Construction of Multi Complex Stores for MDAs			10,000,000.00						
53001001/23020101/13000017 Land Scaping /Perimetre Fencing of State Secretariat Premise			50,000,000.00						
Sub total	2,006,763,000.00	1,290,785,514.54	5,155,000,000.00	2,155,000,000.00	864,214,485.46+	40.10%+			
53056001 - Umuahia Capital Devt Authority (UCDA)									
53056001/23010107/06000001 Purchase of Truck (Bull Dozer& Payloader) Earth Moving Equip		4,400,000.00	35,000,000.00	35,000,000.00	30,600,000.00+	87.43%+	45,000,000.00	46,124,900.00	47,278,500.00
53056001/23010108/06000003 Perimeter Fencing Of UCDA Office		9,799,600.00	10,000,000.00	10,000,000.00	200,400.00+	2.00%+	15,000,000.00	15,374,600.00	15,758,800.00
53056001/23010108/06000004 Purchase of 2 No. Buses for routine field Work/monitoring		5,000,000.00	5,000,000.00	5,000,000.00			32,000,000.00	32,799,600.00	33,619,500.00
53056001/23010107/13000001 Purchase of Truck Pay Loader) Earth moving							50,000,000.00	51,249,700.00	52,530,600.00
53056001/23010106/13000002 Purchase of one Hilux							30,000,000.00	30,750,300.00	31,518,600.00
53056001/23010113/13000003 Purchase of 10 No.All in one Computer Sets							2,000,000.00	2,050,400.00	2,102,000.00
53056001/23010114/13000004 Purchase of 10 No Printers							1,600,000.00	1,639,900.00	1,680,700.00
53056001/23010112/13000005 Purchase of 1no Conference and Executive Table							3,000,000.00	3,074,500.00	3,151,300.00
53056001/23010112/13000006 Purchase of 10 nos Steel Cabinet							5,000,000.00	5,124,900.00	5,253,300.00
53056001/23010119/13000007 Mikanno 60 KVA or Invertor							11,250,000.00	11,531,800.00	11,819,900.00
53056001/23010112/13000008 Purchase of 10nos LG 2.5 H.P Split Air Conditioners							8,000,000.00	8,200,400.00	8,405,700.00
Sub total		19,199,600.00	50,000,000.00	50,000,000.00	30,800,400.00+	61.60%+	202,850,000.00	207,921,000.00	213,118,900.00
54001001 - Min. of Rural Dev & Poverty Reduction									
54001001/23020113/01000001 Expansion of Oil Plantation and Construction of Oil Processi			20,000,000.00						
54001001/23050101/03000001 Grant-In-Aid to 200 Communities self Help Project			20,000,000.00						
54001001/23050101/03000004 Poverty Reduction Welfare Scheme (Empowermt of loss of Incom			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
54001001/23030104/03000014 Repair of Head pumps (50 in Nos)			10,000,000.00						
54001001/23050101/03000018 Rural Access Mobility Project (RAMP)	267,250,613.35		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
54001001/23050101/03000019 Research and Development			5,000,000.00						
54001001/23050101/03000021 Establishment of Ministerial Website			3,000,000.00						
54001001/23050101/03000022 Rehabilitation of Community Development Training Centre			8,000,000.00						
54001001/23050101/03000023 Community Engagement Capacity Building and Information Gath			10,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
54001001/23050101/03000024 Community Policing Programme			5,000,000.00	42,708,800.00	42,708,800.00+	100.00%+			
54001001/23050101/03000025 Engagement of Town Union Executives/OpinionLeaders in the St			2,000,000.00						
54001001/23050103/03000027 Abia State Cash Transfer Programme	15,047,354.96		18,000,000.00	48,000,000.00	48,000,000.00+	100.00%+			
54001001/23050101/03000028 Provision of Skill Acquisition @ Alaukwu Umuobiakwam in Obing			20,000,000.00						
54001001/23050101/03000029 Provision of Skill Acquisition@Elu Ohazu Igwebuikwe Asaeme in			20,000,000.00						
54001001/23020104/03000002 Construction of Skill Acquisition Centre@Obohia in Ukwa East			20,000,000.00						
54001001/23020118/03000032 Construction of Skill Acquisition Centre @ Apu-Na-Ekpu in Is			20,000,000.00						
54001001/23050103/03000033 N-CARES Social Transfer		451,257.00	200,001,200.00	205,492,900.00	205,041,643.00+	99.78%+			
54001001/23020104/06000004 Construction of Council Hall @ Amaorji Ihie in Ugwunagbo L.G.			20,000,000.00						
54001001/23020104/06000005 Reconstruction of Asa Amaise (Asa Umuakwa) in Ugwunagbo L.G.			20,000,000.00						
54001001/23020104/06000006 Construction of Civic Hall @ Oloko in Ikwuano LGA			20,000,000.00						
54001001/23020113/06000007 Construction of Community Hall in Ikeala Mbutu in Isiala Ng			20,000,000.00						
54001001/23030103/06000008 Rehabilitation of Ipu East Community Hall in Ukwa West L.G.A			20,000,000.00						
54001001/23020104/06000011 Construction of Ohabuikwe/Obieze Isu Civic Centre in Arochukw			20,000,000.00						
54001001/23020104/06000012 Construction of Village Hall@Umuochim in Isiala Ngwa South			20,000,000.00						
54001001/23020104/06000013 Construction of Lockup Shops@Umuogege Nvosi in Isiala Ngwa S			20,000,000.00						
54001001/23020104/06000014 Construction of Civic Hall at Obuzor Out Obi in Osisioma L.G			20,000,000.00						
54001001/23020104/06000015 Construction of Civic Centre at Etit Ohazu in Aba South			20,000,000.00						
54001001/23020104/06000016 Construction of Civic Centre @ Amokwe-Ugba in Umuahia North			20,000,000.00						

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
54001001/23020118/12000001			10,000,000.00						
54001001/23020124/12000002			20,000,000.00						
54001001/23020124/12000003			20,000,000.00						
54001001/23020124/12000004			20,000,000.00						
54001001/23020124/12000005			20,000,000.00						
54001001/23020124/12000006			20,000,000.00						
54001001/23020124/12000007			20,000,000.00						
54001001/23020124/12000008			20,000,000.00						
54001001/23020124/12000009			20,000,000.00						
54001001/23020124/12000010			20,000,000.00						
54001001/23020124/12000011			20,000,000.00						
54001001/23020124/12000012			20,000,000.00						
54001001/23020124/12000013			20,000,000.00						
54001001/23020103/14000002			20,000,000.00						
54001001/23050101/14000003			20,000,000.00						
54001001/23020118/14000004			20,000,000.00						
54001001/23020118/14000005			10,000,000.00						
54001001/23020103/14000006			10,000,000.00						
54001001/23020103/14000007			20,000,000.00						
54001001/23020103/14000008			20,000,000.00						
54001001/23020103/14000009			20,000,000.00						
54001001/23020103/14000010			20,000,000.00						
54001001/23020103/14000011			20,000,000.00						
54001001/23020103/14000012			20,000,000.00						
54001001/23020103/14000013			20,000,000.00						
54001001/23020114/17000003			5,200,500.00						
54001001/23020114/17000004			20,000,000.00						
54001001/23020114/17000005			20,000,000.00						
Sub total	282,297,968.31	451,257.00	1,226,201,700.00	426,201,700.00	425,750,443.00+	99.89%+			
53010001 - Abia Housing and Property Dev. Corporation									
53010001/23010107/06000004							30,000,000.00	30,750,300.00	31,518,600.00
53010001/23020101/06000005			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
53010001/23050101/00006006	1,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	42,025,200.00
53010001/23010101/00006008	1,000,000.00								
53010001/23030121/13000001		1,000,000.00	3,000,000.00	3,000,000.00	2,000,000.00+	66.67%+			
53010001/23010106/13000002			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
53010001/23010101/13000003	2,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
53010001/23050101/23000004			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
53010001/23020114/13000007			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	55,000,000.00	56,374,600.00	57,784,000.00
53010001/23020104/13000008	2,400,000.00		40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
53010001/23020104/13000009	2,400,000.00		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	56,000,000.00	57,399,800.00	58,834,400.00
53010001/23010113/13000010			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
53010001/23020114/13000011	11,500,000.00		40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	42,025,200.00
53010001/23020104/13000012							100,000,000.00	102,500,600.00	105,063,600.00
53010001/23020104/13000013							25,000,000.00	25,625,400.00	26,266,400.00
53010001/23020104/13000014							90,000,000.00	92,249,700.00	94,555,800.00
53010001/23020104/13000015							100,000,000.00	102,500,600.00	105,063,600.00
53010001/23020104/13000016							10,000,000.00	10,249,700.00	10,505,400.00
Sub total	20,300,000.00	1,000,000.00	348,000,000.00	348,000,000.00	347,000,000.00+	99.71%+	558,000,000.00	571,950,900.00	586,250,800.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
60001001 - Ministry of Lands And Housing									
60001001/23010133/06000001 Procurement of Survey Tools & Other Equipments			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
60001001/23040101/06000002 Payment of Land Compensation for Crops & Economic Trees			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
60001001/23020118/06000004 Parcellation/Implementation of Layouts		2,207,499.84			2,207,499.84+				
60001001/23010101/06000008 Acquisition & Compensation for 200 Hectares of Land @ Aba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
60001001/23010133/06000010 Perimeter Survey of Various Acquisitions			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
60001001/23010101/06000021 Surveying of Lands Umuobe Ovom Obingwa			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
60001001/23010101/06000023 Surveying of Land for Abia State Airport			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
60001001/23010101/06000030 Acquisition of Land at Mbaisii Obingwa		20,000,000.00	20,000,000.00	20,000,000.00					
60001001/23010101/06000033 Acquisition of Land at Okpu Umuobo Osisioma			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
60001001/23010101/06000035 Land Acquisition for Abia State Airport Umuahia South			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
60001001/23050101/06000036 Survey of Satellite - Town and Golf Course Ohafia			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
60001001/23020127/06000041 Procurement of Internet Connectivity Design for Town Plang			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
60001001/23020127/06000047 Procurement of Internet			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
60001001/23050101/06006048 Urban Renewal Program of Blighted Areas: Ndiegoro & Uratta		307,000,000.00	760,399,800.00	560,399,800.00	253,399,800.00+	45.22%+	780,000,000.00	799,500,600.00	819,488,600.00
60001001/23050101/0006049 Master Plan for Abia State 3No Cities: Aba Umuahia & Ohafia		16,175,000.00	100,000,000.00	100,000,000.00	83,825,000.00+	83.83%+	380,000,000.00	389,500,600.00	399,237,700.00
60001001/23020118/06000050 Development Control in 15 L.G.As			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
60001001/23050101/06000051 Research and Development (Master Plan for Development)			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
60001001/23020104/06000057 Earth Moving Equipment		14,804,050.00	80,000,000.00	80,000,000.00	65,195,950.00+	81.49%+			
60001001/23020104/06000059 Mbalano Isuikuato Layout			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
60001001/23020104/06000060 Isiama Ohafia			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
60001001/23020112/06000061 Enyimba Economic City Project			200,000,000.00	191,500,000.00	191,500,000.00+	100.00%+			
60001001/23020118/06000062 Acquisition of Land @ Okpu Isingwu Umuahia North			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
60001001/23020118/06000063 Acquisition of Lands at Erote Umuahia North			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
60001001/23020118/06000064 Reclamation of New Industrial Layout @ Ogbor Hill Aba			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
60001001/23020118/06000065 Acquisition of Land @ Umuonye Uratta(Fmr Anambra/Imo River			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
60001001/23020118/06000066 Development of Abia Heritage City @ Isiala Ngwa North LGA			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	31,518,600.00
60001001/23020118/06000067 Compensation on Land for Public Building Layout			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
60001001/23020118/06000068 Acquisition of Land@ Ubakala and Ntigha Axis for Diaspora			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	2,000,000,000.00	2,050,000,000.00	2,101,249,700.00
60001001/23020118/06000069 Acquisition of @ Ovom to accommodate overflow @ Mbaisii			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
60001001/23020118/06000070 Development of Valley Veiv Layout Phase III at Ossah/ Missi			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	3,500,000.00	3,587,100.00	3,677,100.00
60001001/23020118/06000071 Compensation of Land for Public Building Layout(Isi Court U			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
60001001/23020118/06000072 Acquisition of Land at Ekeoba Umuahia North			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
60001001/23020118/06000073 Parcellation Surveying of Mbaisii layout			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
60001001/23010101/06000074 Acquisition of Lands for the Constr of Qrts for Judges of CC			262,500,600.00	162,500,600.00	162,500,600.00+	100.00%+			
60001001/23020118/06000075 Compensation for acquiring 608 hectares of land at New Abia							510,000,000.00	522,750,300.00	535,818,800.00
60001001/23020118/06000076 Compensation for 80 hectares of land donated at Umunneochi							10,000,000.00	10,249,700.00	10,505,400.00
60001001/23010101/06000077 Compensation for 100 hectares to be acquired at Lokpanta for							135,000,000.00	138,374,600.00	141,834,400.00
60001001/23010101/06000079 Compensation for 80 hectares of land donated for Federal Col							205,000,000.00	210,124,900.00	215,378,200.00
60001001/23010101/06000079 Compensation for 80 hectares of land donated for Federal Col							25,000,000.00	25,625,400.00	26,266,400.00
60001001/23010101/06000080 Compensation for 300 hectares of land at Amibo Umuahia Sout							400,000,000.00	410,000,000.00	420,249,700.00
60001001/23010101/06000081 Compensation for 100 hectares of land at Ndagbo Isiadu Ibeke							135,000,000.00	138,374,600.00	141,834,400.00
60001001/23010101/06000082 Preparation of CSC land for Legislators' Quarters in Umuahia							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23010101/06000084 Compensation for land to be acquired for expansion of Umuika							250,000,000.00	256,249,700.00	262,655,500.00
60001001/23010101/06000084 Compensation for land to be acquired for expansion of Umuika							500,000,000.00	512,500,600.00	525,313,300.00
60001001/23010101/06000085 Entry rites for realisation of 100 hectares of land at Umuo							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23010101/06000086 Entry rites and compensation for acquiring 1217 hectares of							30,000,000.00	30,750,300.00	31,518,600.00
60001001/23010101/06000087 Entry rites and compensation for acquiring 900 hectares of l							30,000,000.00	30,750,300.00	31,518,600.00
60001001/23010101/06000088 Realisation of Government Station Layout at Uzuakoli/ Lohum							50,000,000.00	51,249,700.00	52,530,600.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
60001001/23010101/06000089							50,000,000.00	51,249,700.00	52,530,600.00
60001001/23010101/06000090							500,000,000.00	512,500,600.00	525,313,300.00
60001001/23010101/06000091							4,000,000.00	4,099,700.00	4,201,800.00
60001001/23010101/06000092							4,000,000.00	4,099,700.00	4,201,800.00
60001001/23010101/06000093							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23050101/06000094							31,000,000.00	31,775,500.00	32,570,200.00
60001001/23050101/06000095							4,500,000.00	4,612,300.00	4,727,600.00
60001001/23050101/06000096							5,500,000.00	5,637,500.00	5,778,000.00
60001001/23050101/06000097							25,000,000.00	25,625,400.00	26,266,400.00
60001001/23050101/06000098							5,000,000.00	5,124,900.00	5,253,300.00
60001001/23050101/06000099							16,500,000.00	16,912,400.00	17,335,000.00
60001001/23050101/06000100							5,500,000.00	5,637,500.00	5,778,000.00
60001001/23050101/06000101							5,000,000.00	5,124,900.00	5,253,300.00
60001001/23050101/06000102							7,500,000.00	7,687,800.00	7,879,900.00
60001001/23050101/06000103							30,000,000.00	30,750,300.00	31,518,600.00
60001001/23050101/06000104							5,500,000.00	5,637,500.00	5,778,000.00
60001001/23050101/06000105							70,000,000.00	71,750,300.00	73,543,800.00
60001001/23050101/06000106							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23050101/06000107							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23050101/06000108							50,000,000.00	51,249,700.00	52,530,600.00
60001001/23050101/06000109							100,000,000.00	102,500,600.00	105,063,600.00
60001001/23050101/06000110							550,000.00	564,200.00	578,600.00
60001001/23050101/06000111							5,000,550,000.00	5,125,564,200.00	5,253,703,400.00
60001001/23050101/06000112							3,500,000.00	3,587,100.00	3,677,100.00
60001001/23050101/06000113							60,000,000.00	61,500,600.00	63,038,400.00
60001001/23050101/06000114							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23050101/06000115							5,000,000.00	5,124,900.00	5,253,300.00
60001001/23050101/06000116							30,000,000.00	30,750,300.00	31,518,600.00
60001001/23050101/06000117							10,000,000.00	10,249,700.00	10,505,400.00
60001001/23050101/06000118							10,000,000.00	10,249,700.00	10,505,400.00
60001001/23050101/06000119							10,000,000.00	10,249,700.00	10,505,400.00
60001001/23050101/06000120							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23050101/06000121							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23050101/06000122							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23050101/06000123							18,000,000.00	18,450,200.00	18,911,200.00
60001001/23050101/06000124							19,000,000.00	19,475,400.00	19,962,800.00
60001001/23050101/06000125							5,000,000.00	5,124,900.00	5,253,300.00
60001001/23050101/06000126							4,000,000,000.00	4,100,000,000.00	4,202,500,600.00
60001001/23050101/06000127							400,000.00	410,500.00	421,300.00
60001001/23050101/06000128							36,000,000.00	36,900,300.00	37,822,300.00
60001001/23050101/06000129							10,000,000.00	10,249,700.00	10,505,400.00
60001001/23020118/06000130							400,000,000.00	410,000,000.00	420,249,700.00
60001001/23020118/06000131							1,000,000,000.00	1,025,000,000.00	1,050,625,400.00
60001001/23020118/06000132							50,000,000.00	51,249,700.00	52,530,600.00
60001001/23020118/06000133							160,000,000.00	164,000,000.00	168,099,700.00
60001001/23020118/06000134							100,000,000.00	102,500,600.00	105,063,600.00
60001001/23020118/06000135							60,000,000.00	61,500,600.00	63,038,400.00
60001001/23020118/06000136							60,000,000.00	61,500,600.00	63,038,400.00
60001001/23020118/06000137							70,000,000.00	71,750,300.00	73,543,800.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
60001001/23020118/06000138 Renovation of Law Reform & Review Commission Office Blocks							33,445,596.00	34,282,100.00	35,139,200.00
60001001/23020118/06000139 Rehabilitation of Abia State Newspaper Office Building							30,688,348.00	31,455,000.00	32,241,300.00
60001001/23020118/06000140 Landscaping and Perimeter Fencing of New and Old Secretariat							70,000,000.00	71,750,300.00	73,543,800.00
60001001/23020118/06000141 Maintenance of Aguiyi Conference Centre Umuahia.							10,000,000.00	10,249,700.00	10,505,400.00
60001001/23020118/06000142 Repairing of leaking Roofs & Reinstallation of New Ceiling F							15,000,000.00	15,374,600.00	15,758,800.00
60001001/23030103/06000143 Maintenance of Aguiyi Conference Centre Umuahia.							50,000,000.00	51,249,700.00	52,530,600.00
60001001/23020118/06000144 Construction of 2 Storey Building at Ikot Expene Road Aba fo							183,000,000.00	187,575,000.00	192,264,100.00
60001001/23020118/06000145 Demolition and Construction of 5 Units of 2 Bedroom Semi Det							125,000,000.00	128,124,900.00	131,327,800.00
60001001/23020118/06000146 Construction of Earth House for Lands and Survey services (O							150,000,000.00	153,750,300.00	157,594,200.00
60001001/23020118/06000147 Construction of Recreation & Service Centre in Commissioners							100,000,000.00	102,500,600.00	105,063,600.00
60001001/23020118/06000148 Maintenance of Okpara Auditorium Centre							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23020118/06000149 Construction of New Abia Cities (Umuahia Aba Ohafia)							25,000,000,000.00	30,750,000,000.00	31,518,750,300.00
60001001/23020118/06000150 Rehabilitation of JAAC Building							2,000,000,000.00	2,050,000,000.00	2,101,249,700.00
60001001/23020118/06000151 Rehabilitation of unused New Secretariat Building Phase II							2,000,000,000.00	2,050,000,000.00	2,101,249,700.00
60001001/23020118/06000152 Renovation of Ministry of Budget & Economic Planning							300,000,000.00	307,500,600.00	315,188,400.00
60001001/23030121/06000153 Renovation of Ministry of Finance Building							200,000,000.00	205,000,000.00	210,124,900.00
Sub total	5,000,000.00	355,186,549.84	1,926,900,400.00	1,618,400,400.00	1,263,213,850.16+	78.05%+	48,037,633,944.00	54,363,586,400.00	55,722,671,300.00
60001002 - Abia State Development Agency									
60001002/23010101/06000001 Land Acquisition and Allocation for Housing	79,943,889.00	49,969,040.00	10,000,000.00	10,000,000.00	39,969,040.00-	399.69%-	10,000,000.00	10,249,700.00	10,505,400.00
60001002/23020101/06000002 Development of Office permanent Site	1,200,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
60001002/23050103/06000003 Survey and Mapping	32,794,900.00	15,295,000.00	10,000,000.00	10,000,000.00	5,295,000.00-	52.95%-	10,000,000.00	10,249,700.00	10,505,400.00
60001002/23030113/06000004 Minor Roads Maintenance and Clearing of Site	57,225,000.00	41,208,000.00	5,000,000.00	5,000,000.00	36,208,000.00-	724.16%-	5,000,000.00	5,124,900.00	5,253,300.00
60001002/23020114/06000005 Contruction of Culvates in the Estate	10,887,655.55	500,000.00	4,000,000.00	4,000,000.00	3,500,000.00+	87.50%+	4,000,000.00	4,099,700.00	4,201,800.00
60001002/23010105/06000006 Purchase of Project Vehicle (Hillux-3)			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
60001002/23020104/06000007 Kinetic Works at Housing Estate Olokoro Iyenyi & Osisioma			310,500,600.00	310,500,600.00	310,500,600.00+	100.00%+	310,500,600.00	318,262,900.00	326,219,700.00
Sub total	182,051,444.55	106,972,040.00	348,500,600.00	348,500,600.00	241,528,560.00+	69.31%+	348,500,600.00	357,211,500.00	366,140,700.00
62001001 - Min. of Physical Planning & Infrastructurral Dev.									
62001001/23010129/06000013 Procurement of Public Address System	8,500,000.00								
Sub total									
60001003 - Open Spaces Development Commission									
60001003/23040101/09000001 Construction of flower nurseries borehole with 2 GeePee tan			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
60001003/23040101/09000002 Construct of Recreational Facilities in designated Open Space			1,025,200.00	1,025,200.00	1,025,200.00+	100.00%+	8,000,000.00	8,200,400.00	8,405,700.00
60001003/23040101/09000003 Development of Empty Spaces for Recreational Activities			205,000,000.00	205,000,000.00	205,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
60001003/23020118/13000001 Construction of Nursery Structure			1,025,200.00	1,025,200.00	1,025,200.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
60001003/23010127/13000002 Purchase of 1 No. Hilux Office Vehicle for Daily Operations							30,000,000.00	30,750,300.00	31,518,600.00
60001003/23010127/13000003 Purchase of Office Equipment -No. 8 Steel Cabinets 15 Table							20,400,000.00	20,910,000.00	21,432,300.00
60001003/23000000/13000004 Renovation of office building/structureal Reinforecement and							15,000,000.00	15,374,600.00	15,758,800.00
Sub total			208,050,400.00	208,050,400.00	208,050,400.00+	100.00%+	127,400,000.00	130,585,800.00	133,850,000.00
71001001 - Ministry of Industry									
71001001/23020106/04000001 Procurement of Personal Protective Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
71001001/23020106/04000002 Establishment of Quality laboratory			5,249,700.00	5,249,700.00	5,249,700.00+	100.00%+			
71001001/23020106/04000003 Procurement/Installation of Quality Control tools			5,249,700.00	5,249,700.00	5,249,700.00+	100.00%+			
71001001/23050103/04000004 Soft Loans to Craft and Artisans industries			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
71001001/23050101/13000008 Ohafia Industrial Cluster	6,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
71001001/23050101/13000010 Development of Umukalika Industrial cluster			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
71001001/23020101/13000011	134,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
71001001/23050101/13000013			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
71001001/23020101/13000014			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
71001001/23010129/13000016			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
71001001/23050101/13000017	7,000,000.00		16,250,900.00	16,250,900.00	16,250,900.00+	100.00%+			
71001001/23020118/13000021			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
71001001/23050101/13000025			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
71001001/23020118/13000029			12,450,200.00	12,450,200.00	12,450,200.00+	100.00%+			
71001001/23020118/13000030	20,000,000.00		26,000,000.00	26,000,000.00	26,000,000.00+	100.00%+			
71001001/23020118/13000031	10,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
71001001/23020118/13000032			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
71001001/23020118/13000033	10,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
71001001/23020104/13000034	31,000,000.00								
71001001/23020104/13000035	8,000,000.00								
71001001/23020118/13000036			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
71001001/23020118/13000038			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
71001001/23020118/13000039		55,000,000.00	500,000,000.00	500,000,000.00	445,000,000.00+	89.00%+			
Sub total	226,000,000.00	55,000,000.00	762,200,500.00	762,200,500.00	707,200,500.00+	92.78%+			
72001001 - Ministry of Small & Medium Enterprise Development									
72001001/23010112/12000002			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+			
72001001/23010102/12000004			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+			
72001001/23050103/12000005		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	50.00%+	10,000,000.00	10,249,700.00	10,505,400.00
72001001/23050101/12000006		3,000,000.00	3,099,600.00	3,099,600.00	99,600.00+	3.21%+	5,000,000.00	5,124,900.00	5,253,300.00
72001001/23010119/12000007			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
72001001/23010129/12000009							1,200,000.00	1,230,500.00	1,261,700.00
72001001/23050101/12000010			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
72001001/23050101/12000011			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
72001001/23050101/12000012			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
72001001/23050101/12000013			2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+			
72001001/23050101/12000014			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
72001001/23010112/12000015			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
72001001/23050101/12000017		3,000,000.00			3,000,000.00-				
72001001/23050101/12000019		25,000,000.00	48,200,500.00	48,200,500.00	23,200,500.00+	48.13%+	30,000,000.00	30,750,300.00	31,518,600.00
72001001/23050115/12000021			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+			
72001001/23010112/12000022			2,099,600.00	2,099,600.00	2,099,600.00+	100.00%+			
72001001/23050101/12000024			13,369,800.00	13,369,800.00	13,369,800.00+	100.00%+			
72001001/23050101/12000025		7,000,000.00	25,279,700.00	25,279,700.00	18,279,700.00+	72.31%+	15,000,000.00	15,374,600.00	15,758,800.00
72001001/23020106/12000027		20,000,000.00	21,450,200.00	21,450,200.00	1,450,200.00+	6.76%+	30,000,000.00	30,750,300.00	31,518,600.00
72001001/23020106/12000028	22,554,635.00	21,000,000.00	430,000,000.00	430,000,000.00	409,000,000.00+	95.12%+	500,000,000.00	153,750,300.00	157,594,200.00
72001001/23050101/12000029			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
72001001/23050103/12000031							5,000,000.00	5,124,900.00	5,253,300.00
72001001/23050103/12000032							5,000,000.00	5,124,900.00	5,253,300.00
72001001/23050103/12000033							2,000,000.00	2,050,400.00	2,102,000.00
72001001/23050103/12000034							5,000,000.00	5,124,900.00	5,253,300.00
72001001/23050103/12000035							50,000,000.00	51,249,700.00	52,530,600.00
72001001/23050103/13000036							4,500,000.00	4,612,300.00	4,727,600.00
72001001/23050103/12000037							5,000,000.00	5,124,900.00	5,253,300.00
72001001/23050103/12000038							10,000,000.00	10,249,700.00	10,505,400.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
72001001/23050103/12000039 Abia One Youth One Skill Initiative							6,000,000.00	6,150,100.00	6,303,800.00
72001001/23050103/12000040 Abia Cybersecurity and Developers Academy							15,000,000.00	15,374,600.00	15,758,800.00
72001001/23050103/12000041 Establishment of Abia ease of doing business (EODB) platform							7,000,000.00	7,175,200.00	7,354,100.00
72001001/23050103/12000042 Renovation and Equiping of the Technical School Innovation							70,000,000.00	71,750,300.00	73,543,800.00
72001001/23050103/12000043 Logistics for the revamping of Abia SME MFB							10,000,000.00	10,249,700.00	10,505,400.00
72001001/23050103/12000045 Creation of Abia SME Village and Innovation Hub.							90,000,000.00	92,249,700.00	94,555,800.00
72001001/23050103/12000046 Abia Digital Auto Bus							30,000,000.00	30,750,300.00	31,518,600.00
72001001/23050103/12000047 Digital transformation & SME Summit/ Operation Go- Digital							516,000,000.00	528,900,300.00	542,122,400.00
72001001/23050101/12000030 NIRSAL Agric SME Scheme			4,549,800.00	4,549,800.00	4,549,800.00+	100.00%+			
72001001/23050103/13000031 Production of MSME Directory in the State			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
72001001/23050103/13000032 Quality & Standard Gallery			1,099,600.00	1,099,600.00	1,099,600.00+	100.00%+			
Sub total	22,554,635.00	84,000,000.00	637,701,000.00	637,701,000.00	553,701,000.00+	86.83%+	1,487,200,000.00	1,165,630,500.00	1,194,768,300.00
18011001 - Judicial Service Commission									
18011001/23020101/06000001 Construction & Provision of Office Building Complex			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	26,266,400.00
18011001/23010108/06000002 Purchase of Buses							30,000,000.00	30,750,300.00	31,518,600.00
Sub total			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	55,000,000.00	56,375,700.00	57,785,000.00
26001001 - Ministry of Justice									
26001001/23010125/13000002 Purchase of Law Books & Library Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
26001001/23010125/13000003 Acquisition of Capital Assets	5,000,000.00	25,000,000.00	30,000,000.00	30,000,000.00	5,000,000.00+	16.67%+	30,000,000.00	30,750,300.00	31,518,600.00
26001001/23020127/13000011 Establishment of ICT work Station			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
26001001/23050103/13000012 Admin of Criminal Justice Monitoring Cmittee of Abia State(A		40,000,000.00	50,000,000.00	50,000,000.00	10,000,000.00+	20.00%+	13,000,000.00	13,325,300.00	13,659,000.00
26001001/23010111/13000013 Purchase of 100 mobile phones for the recording of Confessio							4,000,000.00	4,099,700.00	4,201,800.00
26001001/23010111/13000014 Establishment of Citizenship Mediation Centre in Umuahia &							10,000,000.00	10,249,700.00	10,505,400.00
26001001/23010111/13000016 Digitalization (Automation) of 26 No. Courts in the State							7,000,000,000.00	7,175,000,000.00	7,354,374,600.00
26001001/23010111/13000017 Establishment of 5 Units Mobile Courts in the State							350,000,000.00	358,750,300.00	367,719,100.00
Sub total	5,000,000.00	65,000,000.00	100,000,000.00	100,000,000.00	35,000,000.00+	35.00%+	7,427,000,000.00	7,612,674,700.00	7,802,989,300.00
26002001 - Abia State Law Review & Reform Comm.									
26002001/23050101/13000001 Production of Laws of Abia State (2006-2013)			25,500,600.00	25,500,600.00	25,500,600.00+	100.00%+			
26002001/23050101/13000002 Research into the customary practices of our people and publ			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,200,400.00	8,405,700.00
26002001/23050101/13000004 Workshops Seminars Conferences and Colloquiums			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,550,000.00	2,613,500.00	2,678,400.00
26002001/23010115/13000005 Purchase of Photocopier			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,500,962.00	2,563,100.00	2,626,800.00
26002001/23010119/13000006 Purchase of a Generating Set			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+			
26002001/23050101/13000007 Collation and Publication of Currents Laws of Abia State			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
26002001/23010105/13000009 Purchase of Utility Vehicle			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
26002001/23050101/13000010 Quaterly Report Collation and update of Judgment (Electroni							10,500,000.00	10,762,300.00	11,031,200.00
26002001/23050101/13000011 Drilling of Borhole in the Complex							8,229,800.00	8,435,800.00	8,647,100.00
26002001/23000000/13000012 10 KVA Solar Invater with Tubular Battery							6,245,837.00	6,402,100.00	6,561,800.00
Sub total			57,501,800.00	57,501,800.00	57,501,800.00+	100.00%+	38,026,599.00	38,977,200.00	39,951,000.00
26003001 - Legal Aid Council									
26051001 - High Court									
26051001/23010125/05000002 Purchase of Library Books and Equipment at Umuahia North		21,450,000.00			21,450,000.00-				
26051001/23020101/06000001 Construction/Provision of Office Buildings at Aba North			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
26051001/23010101/06000003 Constructn/Provision of Office Buildings at Bende (Uzuakoli)			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
26051001/23020101/06000004 Construction/Provision of Office Buildings at Isialangwa Sth			6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+	5,500,600.00	5,638,600.00	5,779,100.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
26051001/23020101/06000005 Construction/Provision of Office Buildings at Umunneochi			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/23020101/06000006 Construction/Provision of Office Buildings at Ukwa East			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/23020101/06000007 Construction/Provision of Office Buildings at Ukwa West			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/23030121/06000009 Rehabilitation/Repairs of Office Building at Bende			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/23030121/06000010 Rehabilitation/Repairs of Office Building at Umuahia South		5,000,000.00	5,000,000.00	5,000,000.00			5,000,000.00	5,124,900.00	5,253,300.00
26051001/23030121/06000012 Rehabilitation/Repairs of Office Building at Umuahia North		10,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00	5,124,900.00	5,253,300.00
26051001/23020104/13000013 Construction of Office Building for Ugwunnagbo			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/23020101/06000015 Construction of Office Building for Ikwuano			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/23010119/06000016 Fencing of Ohafia Court							5,000,000.00	5,124,900.00	5,253,300.00
26051001/23010121/06000017 Fencing of Okpuala Ngwa Court Hall							5,000,000.00	5,124,900.00	5,253,300.00
26051001/23010129/11000003 Purch of Industrial Equip (P.A. Sys Portal Sound 2 Units)			3,002,300.00	3,002,300.00	3,002,300.00+	100.00%+	3,002,300.00	3,076,900.00	3,153,700.00
26051001/23020127/11000010 Provision of ICT Equipment at Judiciary Hqtrs & High Courts		6,450,000.00	8,000,000.00	8,000,000.00	1,550,000.00+	19.38%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/23030101/13000003 Renovation of Magistrate Court Building for Umuahia & Bende		5,000,000.00	6,000,000.00	6,000,000.00	1,000,000.00+	16.67%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/23020104/13000005 Construction of Court Hall at Aba High Court			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/23050103/13000007 Land Scaping of High Court Premises Umuahia & Aba			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/23020102/13000008 Fencing of High Court Igbere/CMC ABA South/Afugiri Umuahia			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/23010112/13000017 Purchase of Office Furniture and Fittings at Aba South			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	5,000,600.00	5,126,000.00	5,254,400.00
2605001/23010112/13000018 Purchase of Office Furniture and Fittings at Obingwa			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	5,000,600.00	5,126,000.00	5,254,400.00
26051001/23020101/13000020 Construction/ Furnishing of New Probate Registry							20,000,000.00	20,500,600.00	21,013,200.00
26051001/23020101/13000022 Constuction of Office Building at Chief Magistrate court Ig			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/23030121/13000027 Rehabilitation /Rpair of Damaged Office Building At High Co							10,000,000.00	10,249,700.00	10,505,400.00
26051001/23010112/13000028 Furnishing of Judiciary Hqtrs Conference Hall 2 IN NO			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
26051001/23010112/13000030 Purchase of Office furniture/fittings at High Court and Othe		15,000,000.00	15,000,000.00	15,000,000.00			15,000,000.00	15,374,600.00	15,758,800.00
26051001/23020101/13000031 Constr of Multi-porpose Hall at High Court Complex Umuahia.			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
26051001/23020104/13000033 Reconstruction of 2 burnt down Courts at Osisioma			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
26051001/23020101/13000034 Construction/Provision of Office Building at Aba		10,000,000.00	10,000,000.00	10,000,000.00					
26051001/23020104/13000035 Fencing of Court Premises at Aba			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
26051001/23020104/13000036 Construction of Two (2) Warehouses for received properties			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
26051001/23020104/13000037 De-roofing and Re-roofing of High Court Building at High Cou		19,250,000.00	25,000,000.00	25,000,000.00	5,750,000.00+	23.00%+			
26051001/23020127/13000038 Provision and Deployment of Ict Equipment at Judiciary Hdqrt			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/23010125/13000039 Purchae of Law BooksReports Library Books/Equipment at Hig			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/23010119/13000040 Purchase of Gen-Set/KVA and Office Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
26051001/23020101/13000042 Construction of office building At high court Bende			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
Sub total		92,150,000.00	313,504,100.00	313,504,100.00	221,354,100.00+	70.61%+	273,504,100.00	280,339,400.00	287,349,200.00
26052001 - Customary Court of Appeal									
26052001/23010122/04000001 Purchase of Hand Sanitizers			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
26052001/23010122/04000002 Purchase of Buckets with tap			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
26052001/23020101/11000002 Construction of New Customary Court Building			42,541,400.00	42,541,400.00	42,541,400.00+	100.00%+			
26052001/23010101/13000003 Renovation of Customary Court/Office Building			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+			
26052001/23020127/11000008 Digitalisation of Customary Court of Appeal		15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00+	25.00%+	30,000,000.00	30,750,300.00	31,518,600.00
26052001/23020101/13000001 Fencing of Customary Court of Appeal Headquarter Umuahia	5,000,000.00		8,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	9,000,000.00	9,224,500.00	9,455,000.00
26052001/23030121/13000002 Re-Roofing of Customary Court of Appeal			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
26052001/23010101/13000003 Acquisition of Capaital Assets		5,000,000.00	18,000,000.00	18,000,000.00	13,000,000.00+	72.22%+	20,000,000.00	20,500,600.00	21,013,200.00
26052001/23010119/13000005 Purchase of 300 KVA Mikkano Lister sound proof Plant			35,000,000.00	53,000,000.00	53,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
26052001/23010108/13000007 Provision of (1in No) Utility minis Bus for CCA Headquarters			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	26,266,400.00
26052001/23010105/13000008 Provision of one Coaster Bus and one 18 seater bus							90,000,000.00	92,249,700.00	94,555,800.00
26052001/23020101/13000013 Construction/renovation of office complex and external works			50,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	130,000,000.00	133,249,700.00	136,581,000.00
26052001/23010125/13000014 Purchase of Law Books /Law Reports At The Library Of Custom	5,000,000.00	5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00+	37.50%+	10,000,000.00	10,249,700.00	10,505,400.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
26052001/23010105/13000015 Purchase of official vehicles for chief Judge DCR and Chie							300,000,000.00	307,500,600.00	315,188,400.00
26052001/23020118/13000016 Landscaping /drainage of Custmary court of Appeal	15,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	13,000,000.00	13,325,300.00	13,659,000.00
26052001/23010129/13000017 Purchase of Equipment- Public Address Systems for Customary			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
26052001/23020104/13000018 Construction of security house at CCA entrance gate							2,000,000.00	2,050,400.00	2,102,000.00
26052001/23020101/13000019 Construction of Additional Office blocks for CCA Staff at th			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+			
26052001/23020104/13000020 Construction of a multipurpose hall for by staff and others			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
26052001/23020104/13000021 Furnishing of CCA Conference 2No. Hall			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26052001/23020124/13000022 Construction of Judges Car Port 7 in Number			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
Sub total	25,000,000.00	25,000,000.00	312,541,400.00	312,541,400.00	287,541,400.00+	92.00%+	735,000,000.00	753,375,800.00	772,209,900.00
26051002 - Law & Justice - Abia State Multi-Door Courts Hous									
26051002/23010122/04000001 Purchase of Digital Thermometers Hand-Sanitizers and PPEs			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
26051002/23020127/11000002 Provision and Deployment of ICT Equipments at the Multi-Door			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
26051002/23010112/13000001 Purchase of Office Furniture &Fittings			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,175,200.00	7,354,100.00
26051002/23030121/13000002 Rehabilitation/Repairs of Office Buildings			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
26051002/23010119/14000001 Purchase of 40 KVA Generating sets			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,099,700.00	4,201,800.00
Sub total			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	18,000,000.00	18,450,200.00	18,911,200.00
13001001 - Ministry of Youth Development									
13001001/23050101/08000001 Abia Youth Job Creation Project			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	52,000,000.00	53,300,100.00	54,632,600.00
13001001/23020118/08000002 Youth Micro Credit Scheme/ Matching Grant		6,200,000.00	50,000,000.00	50,000,000.00	43,800,000.00+	87.60%+	52,000,000.00	53,300,100.00	54,632,600.00
13001001/23010105/08000003 Furnishing of New NYSC Building							90,000,000.00	92,249,700.00	94,555,800.00
13001001/23020118/08000005 Construction/Provision of Infrastructure	60,000,000.00								
13001001/23050101/08000006 Research and Development	30,000,000.00	3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	40.00%+	6,000,000.00	6,150,100.00	6,303,800.00
13001001/23050101/08000007 Special project activities for the Youth (National Youth Par			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
13001001/23050101/08000008 Construction of RAMPS in Public Offices to assist the Physic			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	11,000,000.00	11,274,900.00	11,557,000.00
13001001/23050101/08000009 International Youth week		20,000,000.00	20,000,000.00	20,000,000.00			25,000,000.00	25,625,400.00	26,266,400.00
13001001/23050101/08000010 Abia Youth Portal			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
13001001/23050101/08000011 Abia Youth Livelihood (Female Youth)/Empowerment Project	7,600,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
13001001/23050104/08000012 National Sports Festival	2,500,000.00						40,000,000.00	41,000,000.00	42,025,200.00
13001001/23050104/08000013 National Youth Games	4,000,000.00						10,000,000.00	10,249,700.00	10,505,400.00
13001001/23050104/08000014 International Competitions -CAF CAP AAF							25,000,000.00	25,625,400.00	26,266,400.00
13001001/23050104/08000016 Physically Challenged Sports Competition/Para Games	5,000,000.00						70,000,000.00	71,750,300.00	73,543,800.00
13001001/23010126/08000017 Furnishing of New NYSC Building/rehabilitation of Facilities		5,000,000.00	5,000,000.00	5,000,000.00					
13001001/23020112/08000018 Construction/Rehabilitation of of Nsulu Games Village							7,000,000,000.00	7,175,000,000.00	7,354,374,600.00
13001001/23020112/08000019 Construction of Youth Development Complex	26,850,000.00	5,380,000.00	15,000,000.00	15,000,000.00	9,620,000.00+	64.13%+			
13001001/23020112/08000020 Abia Youth Farm Project	8,000,000.00		12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
13001001/23020112/08000021 Enumeration of Sporting Activities							2,000,000.00	2,050,400.00	2,102,000.00
13001001/23020112/08000022 Abia State Ministry of Youth&Sports Development Database and	2,000,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
13001001/23020112/08000024 Abia Youth Sports Festival							50,000,000.00	51,249,700.00	52,530,600.00
13001001/23020112/08000025 Programme Support/Empowerment of Youth Organisations-NYSCNY	10,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
13001001/23050101/08000026 Empowerment and Training of 100 Disable Youths @ =N=500 000			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
13001001/23050101/08000027 National Teqball competition and equipment for the Game							130,246,000.00	133,501,800.00	136,839,200.00
13001001/23050101/08000028 National Para Games/Umuahia/Egypt para/Pattaya Thailand/Abia							120,000,000.00	123,000,000.00	126,074,500.00
13001001/23050101/08000029 Training of 200 Abia Youth on Agriculture Value Chain							20,000,000.00	20,500,600.00	21,013,200.00
13001001/23050101/08000030 Digital/Green Skills Acquisition/online TV							20,000,000.00	20,500,600.00	21,013,200.00
13001001/23030118/08000031 Rehabilitation of Umuahia Township Stadium							2,000,000,000.00	2,050,000,000.00	2,101,249,700.00
13001001/23050101/08000032 Hosting of second edition of Beach soccer							30,000,000.00	30,750,300.00	31,518,600.00
13001001/23050101/08000033 Interministerial game							25,000,000.00	25,625,400.00	26,266,400.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
13001001/23050101/08000034 International Disability Day (seven clusters of disability)							20,000,000.00	20,500,600.00	21,013,200.00
13001001/23050101/08000035 Campaign against Drug Abuse/Cultism among Youth							10,000,000.00	10,249,700.00	10,505,400.00
13001001/23050101/08000036 Life Planning for Adoliscents & Yths (L-PAY) campaign agenst							12,000,000.00	12,300,100.00	12,607,400.00
13001001/23050101/08000037 Production of the Abia State Youth Development Policy							11,000,000.00	11,274,900.00	11,557,000.00
13001001/23050101/08000038 Inter Local Govt badminton Championship Umuahia Abia state							25,000,000.00	25,625,400.00	26,266,400.00
13001001/23050101/08000039 2nd Edition of First Lady Inter Local Govt. female football							40,000,000.00	41,000,000.00	42,025,200.00
13001001/23020106/08000040 Sports Clinic							100,000,000.00	102,500,600.00	105,063,600.00
13001001/23050101/08000041 Abia St sports grassroot dev talent Hunt (eg Golf wrestling)							250,000,000.00	256,249,700.00	262,655,500.00
13001001/23050101/08000042 International Volunteer day (5th December 2004)							10,000,000.00	10,249,700.00	10,505,400.00
13001001/23050101/08000043 Orientatn/Training of Teen Clubs Heads & Students Union Exe							15,000,000.00	15,374,600.00	15,758,800.00
13001001/23050101/08000044 Ministr's participation in national/International Activities							20,000,000.00	20,500,600.00	21,013,200.00
13001001/23050101/08000045 Physically Challenged Sports Club Annual Subvention							5,000,000.00	5,124,900.00	5,253,300.00
13001001/23050101/08000046 Community Sports							4,500,000,000.00	4,612,500,600.00	4,727,812,800.00
13001001/23050101/08000047 Governor's cup competition							50,000,000.00	51,249,700.00	52,530,600.00
13001001/23050101/13000002 Provision for Enyimba Football facilities							200,000,000.00	205,000,000.00	210,124,900.00
Sub total	155,950,000.00	39,580,000.00	240,000,000.00	240,000,000.00	200,420,000.00+	83.51%+	15,137,746,000.00	15,516,192,100.00	15,904,093,600.00
14001001 - Ministry of Women Affairs & Social Dev									
14001001/23020113/01000001 Provision of Oil Processing Mill for Women @ Isingwu Okpuala							10,000,000.00	10,249,700.00	10,505,400.00
14001001/23020113/01000002 Provision of Oil Processing Mill for Women @ Obuohia in Ukwa							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23020113/01000003 Provision of Palm Oil Processing Mill @ Amalato Umunneochi							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23020118/02000001 Construction/Provision of State Social/Children Home			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
14001001/23020119/02000002 Recreational Center for the Elderly Persons			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	105,063,600.00
14001001/23050101/05000001 Production of GBV Information Education Communication (IEC)							30,000,000.00	30,750,300.00	31,518,600.00
14001001/23030103/05000002 Rehab of Community Dev Training Centre at Aiayi Bende LGA							120,000,000.00	123,000,000.00	126,074,500.00
14001001/23020107/05000003 Provision of Skills Acquisition centre @ in Arochukwu LGA							50,000,000.00	51,249,700.00	52,530,600.00
14001001/23030106/05000004 Resusitatn of Skills Acquisitn @ Elu Ohazu Igwebuikwe Asaema							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23030106/05000005 Resusitatn of Skills Acquisition @ Obohia in Ukwa East LGA							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23030106/05000006 Establishmt of Skill Acquisition @ Ibinaukwu Igbera in Bende							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23020107/05000007 Establishment of Skill Acquisition Centre @ Ijaw Akirika Uku							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23020107/05000008 Establishment of Skills Acquistion Centre at Ipupe Umuahia							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23020107/05000009 Completion & Equipping of Skills Acquisitn Centre @ Amakpoke							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23050101/05000010 Training of 340 persons from 17 LGAs on Maintenance of Rural							10,000,000.00	10,249,700.00	10,505,400.00
14001001/23030118/07000002 Rehabilitation of Remand Home in Aba			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	105,063,600.00
14001001/23020114/07000007 Construction of a half way hone			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	105,063,600.00
14001001/23020119/07000009 Nigeria For Women Project (NFW)	25,013,769.70	6,493,955,146.69	480,000,000.00	480,000,000.00	6,013,955,146.69-	1,252.91%-	480,000,000.00	492,000,000.00	504,300,100.00
14001001/23020119/07000011 Establishment of Skill Acquisition Centre @ Uratta Osisioma			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
14001001/23050101/07000012 COVID-19 Sensitization/Advocacy on Gender-Based violence and	500,000.00	5,000,000.00	5,000,000.00	5,000,000.00					
14001001/23050101/07000013 Sensitization/Advocacy on food & Nutrition for venerable @			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
14001001/23020107/07000014 Establishment of Skill Acquisition and Empowerment Centre							200,000,000.00	205,000,000.00	210,124,900.00
14001001/23050101/07000015 Advocacy on Gender Based Violence & Sexual Abuse							50,000,000.00	51,249,700.00	52,530,600.00
14001001/23050101/07000016 NUT.1 Provision of Food and Nutrition for Vulnerables.							100,000,000.00	102,500,600.00	105,063,600.00
14001001/23050101/07000017 Estab of Situation Room for Gender Based Violence Report							35,000,000.00	35,875,100.00	36,771,900.00
14001001/23020107/07000018 Establishment of Creche within the premises of MOWAPA Umuahia							100,000,000.00	102,500,600.00	105,063,600.00
14001001/23020112/07000019 Construction of a State of the Art Cenotaph in Umuahia							250,000,000.00	256,249,700.00	262,655,500.00
14001001/23020119/07000020 Provision of Ultra Modern Rehab Centre for PWDs in Umuahia							103,000,000.00	105,575,000.00	108,214,800.00
14001001/23050101/07000021 Estab of 3 (no) Sexual Assault Referral Centres (SARC) (Supp							300,000,000.00	307,500,600.00	315,188,400.00
14001001/23050101/07000022 SARCs/Shelter Support Services							30,000,000.00	30,750,300.00	31,518,600.00
14001001/23050101/07000023 Gender-Based Violence (GBV) Policy Implementation and reform							20,000,000.00	20,500,600.00	21,013,200.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
14001001/23050101/07000024							30,000,000.00	30,750,300.00	31,518,600.00
14001001/23050101/07000025							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23050101/07000026							5,000,000.00	5,124,900.00	5,253,300.00
14001001/23050101/07000027							50,000,000.00	51,249,700.00	52,530,600.00
14001001/23050101/07000028							500,000,000.00	512,500,600.00	525,313,300.00
14001001/23050101/07000029							60,000,000.00	61,500,600.00	63,038,400.00
14001001/23020124/07000030							30,000,000.00	30,750,300.00	31,518,600.00
14001001/23020124/07000031							100,000,000.00	102,500,600.00	105,063,600.00
14001001/23020124/07000032							30,000,000.00	30,750,300.00	31,518,600.00
14001001/23030124/07000033							50,000,000.00	51,249,700.00	52,530,600.00
14001001/23030124/07000034							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23030124/07000035							30,000,000.00	30,750,300.00	31,518,600.00
14001001/23030124/07000036							50,000,000.00	51,249,700.00	52,530,600.00
14001001/23030124/07000037							60,000,000.00	61,500,600.00	63,038,400.00
14001001/23030124/07000038							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23030124/07000039							30,000,000.00	30,750,300.00	31,518,600.00
14001001/23020124/07000040							40,000,000.00	41,000,000.00	42,025,200.00
14001001/23020104/07000041							40,000,000.00	41,000,000.00	42,025,200.00
14001001/23020104/07000042							45,000,000.00	46,124,900.00	47,278,500.00
14001001/23020104/07000043							40,000,000.00	41,000,000.00	42,025,200.00
14001001/23020104/07000044							65,000,000.00	66,625,400.00	68,290,500.00
14001001/23030103/07000045							60,000,000.00	61,500,600.00	63,038,400.00
14001001/23020104/07000046							100,000,000.00	102,500,600.00	105,063,600.00
14001001/23020104/07000047							50,000,000.00	51,249,700.00	52,530,600.00
14001001/23020124/07000048							30,000,000.00	30,750,300.00	31,518,600.00
14001001/23020104/07000049							60,000,000.00	61,500,600.00	63,038,400.00
14001001/23020104/07000050							60,000,000.00	61,500,600.00	63,038,400.00
14001001/23020104/07000051							40,000,000.00	41,000,000.00	42,025,200.00
14001001/23030104/07000052							13,000,000.00	13,325,300.00	13,659,000.00
14001001/23050101/07000053							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23050101/07000054							10,000,000.00	10,249,700.00	10,505,400.00
14001001/23020124/07000055							40,000,000.00	41,000,000.00	42,025,200.00
14001001/23030124/07000056							50,000,000.00	51,249,700.00	52,530,600.00
14001001/23030124/07000057							10,000,000.00	10,249,700.00	10,505,400.00
14001001/23020124/07000058							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23030112/07000059							1,500,000.00	1,537,800.00	1,576,200.00
14001001/23030103/07000060							8,000,000.00	8,200,400.00	8,405,700.00
14001001/23050101/07000061							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23050101/07000062							25,000,000.00	25,625,400.00	26,266,400.00
14001001/23050101/08000005	63,500,000.00	49,168,500.00	60,000,000.00	60,000,000.00	10,831,500.00+	18.05%+	500,000,000.00	512,500,600.00	525,313,300.00
14001001/23020104/08000006			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	65,000,000.00	66,625,400.00	68,290,500.00
14001001/23020104/08000007			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
14001001/23020114/08000008			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
14001001/23010106/08000010			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	85,000,000.00	87,124,900.00	89,302,600.00
14001001/23020119/08000011			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	300,000,000.00	307,500,600.00	315,188,400.00
14001001/23020118/08000012			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
14001001/23020118/08000013		1,000,014.93	3,000,000.00	3,000,000.00	1,999,985.07+	66.67%+			
14001001/23020118/08000014			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
14001001/23020114/17000001							20,000,000.00	20,500,600.00	21,013,200.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
14001001/23020114/17000002 Provision of Umuobasi Ovoroiwgenga Feeder Road @ Obegu Ward							30,000,000.00	30,750,300.00	31,518,600.00
14001001/23020114/17000003 Construction of Feeder Road @ Uratta 1 Osisioma LGA							30,000,000.00	30,750,300.00	31,518,600.00
14001001/23020114/17000004 Prov. of river crossing in Oteh Awu-Ugwunkpa Community Bende							20,000,000.00	20,500,600.00	21,013,200.00
Sub total	89,013,769.70	6,549,123,661.62	613,000,000.00	613,000,000.00	5,936,123,661.62-	968.37%-	5,330,500,000.00	5,463,783,700.00	5,600,377,200.00
14002001 - Skill Acquisition Centre									
17001001 - Ministry of Education									
17001001/23050101/05000001 Renovation of 51 Schools (3 Per LG in the State)	37,065,000.00	360,901,161.84	210,000,000.00	300,000,000.00	60,901,161.84-	20.30%-	64,725,000,000.00	66,384,124,900.00	68,043,727,600.00
17001001/23030106/05000002 Estab. of Education Resource Center	20,000,000.00		67,000,000.00						
17001001/23030106/05000003 State Counterpart Funding for ETF Project		109,796.18			109,796.18-				
17001001/23030110/05000004 Procurement & Supply of Science Practical Material			16,000,000.00				20,000,000.00	20,500,600.00	21,013,200.00
17001001/23030106/05000005 Construction of 1 no.3 C/rm Blocks in 6 Model Schools			55,000,000.00						
17001001/23010125/05000009 Purchase of Liabrary Books Equipment							15,000,000.00	15,374,600.00	15,758,800.00
17001001/23010112/05000010 Purchase of Teaching/Learning Aids Equipment	3,000,000.00		10,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,300.00	10,250,900.00	10,506,700.00
17001001/23050101/05000011 Constr./Provision of Boreholes in Public Schools			10,000,000.00						
17001001/23020107/05000016 Furnishing of Schools and Equipment Procurement/Installation	2,000,000.00		20,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	20,401,200.00	20,911,200.00	21,433,500.00
17001001/23010124/05000017 EMIS database Equipment			50,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	105,063,600.00
17001001/23030106/05000018 Schoarship Aid and Busary Award	300,000.00		40,000,000.00				40,200,000.00	41,205,300.00	42,235,300.00
17001001/23010113/05000020 Purchase of Office Equipment			40,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
17001001/23030121/05000021 Est. of Skill Acquisition Centre in Selected Sec Sch in 17LG	479,432,075.99		30,000,000.00				20,000,000.00	20,500,600.00	21,013,200.00
17001001/23050101/05000024 Abia State Sch Mapping Secondary Section							20,000,000.00	20,500,600.00	21,013,200.00
17001001/23050101/05000025 Procurement of 5000 Unit of Mordern Standard			10,000,000.00				15,000,000.00	15,374,600.00	15,758,800.00
17001001/23050101/05000026 Renovation Equipment of 19 Tech Sch in the State			50,000,000.00				50,000,000.00	51,249,700.00	52,530,600.00
17001001/23050104/05000029 Abia State Primary School Lunch Programme	397,000,000.00	40,000,000.00	200,000,000.00	180,000,000.00	140,000,000.00+	77.78%+	400,000,000.00	410,000,000.00	420,249,700.00
17001001/23010124/05000030 Procurement of Science Lab Tech Equipment			30,000,000.00				10,000,000.00	10,249,700.00	10,505,400.00
17001001/23050101/05000031 Development of Abia State Strategic Education Sector Plan	5,000,000.00		10,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
17001001/23010124/05000032 Proc & Distr of instructional Material/Teaching Aids to Stud		5,000,000.00	10,000,000.00		5,000,000.00-		12,000,000.00	12,300,100.00	12,607,400.00
17001001/23020111/05000033 Abia State E-Library			15,000,000.00						
17001001/23010124/05000034 Procurement of Equipment for 6 Technical Schools			30,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
17001001/23020107/05000036 Construction of Special Sec Sch for Hearing Impaired (Deaf)			30,000,000.00				30,000,000.00	30,750,300.00	31,518,600.00
17001001/23050101/05000041 Abia State Annual Education Summit /Conference		9,611,500.00	20,000,000.00		9,611,500.00-		8,000,000.00	8,200,400.00	8,405,700.00
17001001/23050101/05000043 Programme/Project monitoring and Evaluation of State Educati		17,560,000.00	2,000,000.00	18,000,000.00	440,000.00+	2.44%+	18,000,000.00	18,450,200.00	18,911,200.00
17001001/23020118/05000044 Contr. of 2no. Toilets in 51 secondary Schools in the State			40,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
17001001/23050101/05000045 Abia State Sickle Cell Advocacy programme in Secondary Schoo			40,000,000.00				2,000,000.00	2,050,400.00	2,102,000.00
17001001/23050101/05000046 School of the visually Impaired Feeding Prohgramme			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
17001001/23050101/05000047 E-Learning/Radio/TV Education program			100,000,000.00				5,000,000.00	5,124,900.00	5,253,300.00
17001001/23050101/05000048 Abia State Safe School Programme			10,000,000.00				10,000,000.00	10,249,700.00	10,505,400.00
17001001/23020111/05000049 Construction of Library Complex@Eziama Ubakala in Umuahia So			10,000,000.00						
17001001/23020111/05000050 Construction of Library@Ndi Ukpai Ndukwe in Ohafia			10,000,000.00						
17001001/23020101/05000052 Construction and Furnishing of Education House			20,000,000.00						
17001001/23020107/05000053 Construction & Equiping of Secondary School Hearing Inpaired			30,000,000.00						
17001001/23050101/05000054 Feeding & welfare of school of people with special needs			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
17001001/23020111/05000055 Construction of library at Ugueke			10,000,000.00						
17001001/23050101/05000056 Entrepreneurship Development Centre			10,000,000.00				5,000,000.00	5,124,900.00	5,253,300.00
17001001/23050101/05000057 School of the visually impaired feeding programme							10,000,000.00	10,249,700.00	10,505,400.00
17001001/23050101/05000058 Revitalization of School Gardens/ lawn and premises							10,000,000.00	10,249,700.00	10,505,400.00
17001001/23020107/05000059 Reconstr./retrofitting of 17 Primary Schools & 17 Sec School							850,000,000.00	871,249,700.00	893,031,200.00
17001001/23050101/05000060 Revitalization of school gardens and nutrition clubs in both							25,000,000.00	25,625,400.00	26,266,400.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17001001/23050101/05000061 Provision of Connected Learning Network 100 by 3 Schools							20,145,910,345.00	20,649,558,200.00	21,165,797,100.00
17001001/23030106/05000062 Renov of 6 classroom blocks ata Okpocha Primary Sch Ohafia							20,000,000.00		
17001001/23030106/05000063 Renovation of a classroom block Akasi Ututu Arochukwu							20,000,000.00		
17001001/23050101/11000002 ICT Website Development/Web-based Staff Development Program			10,000,000.00				5,000,000.00	5,124,900.00	5,253,300.00
17001001/23050102/11000003 Development of Abia First Education Database							200,000,000.00	205,000,000.00	210,124,900.00
17001001/23050101/13000003 Annual School Census in Abia State			8,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
17001001/23010125/13000004 Procurement of Library Development Books			10,000,000.00						
17001001/23010102/13000007 Provision of Additional Office Accommodation		1,128,800.00	10,000,000.00		1,128,800.00-				
17001001/23050101/13000009 Academic Staff Capacity Building/Development							10,000,000.00	10,249,700.00	10,505,400.00
Sub total	943,797,075.99	434,311,258.02	1,313,000,000.00	613,000,000.00	178,688,741.98+	29.15%+	86,911,511,845.00	89,084,301,500.00	91,311,403,600.00
17003001 - ASUBEB									
17003001/23030106/05000005 Renovatn/Reconstrctn of dilapidated Pry Sch (17 LGEA)			42,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	1,600,000,000.00	1,640,000,000.00	1,681,000,000.00
17003001/23010112/05000007 Procurement of Office furnitures & fittings		621,000.00			621,000.00-		5,050,000.00	5,176,500.00	5,306,100.00
17003001/23010113/05000008 Procurement of Computers and Printers for the Board Headquat							10,000,000.00	10,249,700.00	10,505,400.00
17003001/23030106/05000022 Renovation/ Rehabilitation of 2 classroom blk Office and St			515,000,000.00	257,500,000.00	257,500,000.00+	100.00%+			
17003001/23030105/05000023 Renovation of 10 Pry/Jss Schs in 3 Senatorial Zones @ 18m per							180,000,000.00	184,500,600.00	189,112,900.00
17003001/23020107/05000024 Fencing of Primary /Junior Secondary Sch @ mgbelu Umunnekwu							10,000,000.00	10,249,700.00	10,505,400.00
17003001/23050103/05000028 Development of Medium Term Basic Education Strategic Planni			2,913,600.00	1,456,800.00	1,456,800.00+	100.00%+			
17003001/23020107/05000043 Construction of Teachers Table/Chair 17 LGEA (4000 No. @N85			119,200,400.00	59,600,200.00	59,600,200.00+	100.00%+	340,000,000.00	348,500,600.00	357,213,600.00
17003001/23030106/05000050 Construction of 2 Classroom Block office and Store in Umuih			1,200,000,000.00	600,000,000.00	600,000,000.00+	100.00%+			
17003001/23020107/05000051 Construction of 2 Classroom Block office and Store in JSS C			72,000,000.00	36,000,000.00	36,000,000.00+	100.00%+			
17003001/23020107/05000052 Construction of 2 Classroom Block office and Store in Eziam			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
17003001/23020118/05000070 Construction of Perimeter Fencing in Ekenobizi Pry Schl			137,500,600.00	68,750,300.00	68,750,300.00+	100.00%+			
17003001/23010129/05000073 Procurement of Potocopying Machine							4,000,000.00	4,099,700.00	4,201,800.00
17003001/23010129/05000074 Procurement of Vehicle for Data collection and coordination			108,500,600.00	54,250,300.00	54,250,300.00+	100.00%+	90,000,000.00	92,249,700.00	94,555,800.00
17003001/23030106/05000075 Procurement of furniture/ICT Equipment in ECCD/PRY/JSS 3 Se			305,300,100.00	213,857,700.00	213,857,700.00+	100.00%+	1,500,000,000.00	1,537,500,600.00	1,575,937,600.00
17003001/23020107/05000076 Construction of 20 Model Schools one per LGA and senatorial							3,600,000,000.00	3,690,000,000.00	3,782,249,700.00
17003001/23020107/05000077 Construction of 22 nos. 3-classroom blocks for JSS in 3 17L							493,000,000.00	505,325,300.00	517,958,000.00
17003001/23020107/05000078 Construction of WC of different compactments for ECCDE/Pry/J							510,000,000.00	522,750,300.00	535,818,800.00
17003001/23020107/05000079 School Facilities Interactive Board White Marker Board/Com							50,000,000.00	51,249,700.00	52,530,600.00
17003001/23020107/05000080 Provision of Sporting facilities 17 LGEA in the state (47 @ 1							65,800,000.00	67,445,300.00	69,131,900.00
17003001/23050101/05000081 Research Publication and Development							2,500,000.00	2,563,000.00	2,626,700.00
17003001/23020107/05000082 Construction/Provision of Agriculture Facilities for schools							9,000,000.00	9,224,500.00	9,455,000.00
17003001/23050103/05000083 Monitoring and Evaluation/Quality Assurance Sch Monitoring f							9,000,000.00	9,224,500.00	9,455,000.00
17003001/23020107/05000084 Annual co-ordination of School Census for 2023/2024							41,000,000.00	42,025,200.00	43,075,600.00
17003001/23020107/05000085 Digitalization of School attendance and Basic Education ICT/							230,000,000.00	235,750,300.00	241,644,600.00
17003001/23020101/06000001 Construction of Office Building for Counselling Clinic							21,615,500.00	22,156,000.00	22,709,500.00
17003001/23020103/14000001 Installation of electricity/Power supply with renewable ener							50,000,000.00	51,249,700.00	52,530,600.00
Sub total		621,000.00	2,522,415,300.00	1,322,415,300.00	1,321,794,300.00+	99.95%+	8,820,965,500.00	9,041,490,900.00	9,267,524,600.00
17008001 - Abia state Library Board									
17008001/23030110/02000003 Rehabilitation Of Abia State Library Board			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,050,400.00
17008001/23010112/02000006 Purchase of Office Furniture & Fittings			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
17008001/23010119/02000011 Purchase of Power Generating Sets			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
17008001/23010125/02000012 Purchase Of Library Books And Equipment			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
17008001/23030110/02000016 Rehabilitation/Repairs of Libraries			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	18,000,000.00	18,450,200.00	18,911,200.00
17008001/23030110/02000017 Digitilization/Networking			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
17008001/23050101/02000018 Readership Promotion Campaign Programme			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
Sub total			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	59,000,000.00	60,474,400.00	61,985,700.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17010001 - Abia State Agency for Mass Literacy									
17010001/23020107/13000010 Re-equipping of 1 existing Skill Acquisition Centre in Abia			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,175,200.00	7,354,100.00
17010001/23020107/13000011 Re-equipping of 1 existing Skill Acquisition Centre in Abia			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,175,200.00	7,354,100.00
17010001/23020107/13000012 Re-equipping of 1 existing Skill Acquisition Centre in Abia			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,175,200.00	7,354,100.00
17010001/23010115/13000013 Purchase of One Photocopy Machine			500,600.00	500,600.00	500,600.00+	100.00%+			
17010001/23040102/05000014 Rehabilitation water ways/ flood control			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
17010001/23030121/13000015 Rehabilitaion of Office Building			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,500,000.00	4,612,300.00	4,727,600.00
17010001/23010101/13000016 Landscapping of Office Premises							3,000,000.00	3,074,500.00	3,151,300.00
Sub total			28,500,600.00	28,500,600.00	28,500,600.00+	100.00%+	28,500,000.00	29,212,400.00	29,941,200.00
17018001 - Abia state Polytechnics Aba									
17018001/23010101/05000001 Land Acquisition Cost			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	105,063,600.00
17018001/23020118/05000002 Site Development Cost			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	120,000,000.00	123,000,000.00	126,074,500.00
17018001/23020107/05000003 Construction/Provision of School Buildings	513,000.00		250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	250,000,000.00	256,249,700.00	262,655,500.00
17018001/23020102/05000004 Students Hostel		36,201,424.00	250,000,000.00	250,000,000.00	213,798,576.00+	85.52%+	250,000,000.00	256,249,700.00	262,655,500.00
17018001/23010124/05000005 Purchase of Teaching/learning Aid Equipment		50,390,360.66	20,000,000.00	20,000,000.00	30,390,360.66-	151.95%-	20,000,000.00	20,500,600.00	21,013,200.00
17018001/23010112/05000006 Purchase of Office furniture & Equipment	576,138,900.75	355,602,266.60	10,000,000.00	10,000,000.00	345,602,266.60-	3,456.02%-	10,000,000.00	10,249,700.00	10,505,400.00
17018001/23010124/05000007 Purchase of Classroom Furniture & Equipment		94,109,013.24	20,000,000.00	20,000,000.00	74,109,013.24-	370.55%-	20,000,000.00	20,500,600.00	21,013,200.00
17018001/23010126/05000008 Purchase of Sports Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
17018001/23010125/05000009 Purchase of Library Books & Journals		11,717,713.26	20,000,000.00	20,000,000.00	8,282,286.74+	41.41%+	20,000,000.00	20,500,600.00	21,013,200.00
17018001/23010108/13000001 Purchase of Buses			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
17018001/23010105/13000002 Purchase of Motor Vehicles			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
17018001/23030113/17000001 Road Reconstruction			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	60,000,000.00	61,500,600.00	63,038,400.00
Sub total	576,651,900.75	548,020,777.76	960,000,000.00	960,000,000.00	411,979,222.24+	42.91%+	960,000,000.00	984,001,200.00	1,008,599,100.00
17019001 - Abia state Collage of Edu. (Tech.) Arochukwu									
17019001/23020106/04000001 Construction of Medical Centre Block/Provision of Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,125,006.00	10,378,100.00	10,637,400.00
17019001/23010124/05000001 Purchase Of Teaching/learning Aid Equipment			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,375,000.00	31,134,400.00	31,912,300.00
17019001/23010126/05000002 Purchase of Sporting Facilities & Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,062,497.00	5,188,500.00	5,318,200.00
17019001/23020118/05000003 Constructn of Resoure Centr(Counselng ctr 2 flor clasrm blk			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,125,006.00	10,378,100.00	10,637,400.00
17019001/23020101/05000004 Constructn of Administrative Bloc(Provst Registry & Bursry			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,150,000.00	12,453,800.00	12,764,800.00
17019001/23020102/05000005 Construction of Provost lodge/Guest House			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,137,503.00	11,415,400.00	11,701,100.00
17019001/23020118/05000007 Constructn of Staff/Studnt Canteen Constctn of large hostel			54,000,000.00	54,000,000.00	54,000,000.00+	100.00%+	54,675,006.00	56,042,000.00	57,443,000.00
17019001/23010127/05000010 Purchase of Tractor & other Agric Equipment			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00	12,300,100.00	12,607,400.00
17019001/23030110/05000011 Rehabilitatn of Library Complx Old tech wkshps/Labs (chm/phy			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,125,006.00	10,378,100.00	10,637,400.00
17019001/23010105/13000001 Purchase of Official Vehicles			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,250,000.00	20,756,300.00	21,274,900.00
17019001/23010121/13000002 Purchase of Home Equipment		489,806,338.85	3,000,000.00	3,000,000.00	486,806,338.85-	16,226.88%-	3,037,503.00	3,112,900.00	3,190,900.00
17019001/23020107/13000003 Physics and Biology Laboratories							12,000,000.00	12,300,100.00	12,607,400.00
Sub total		489,806,338.85	177,000,000.00	177,000,000.00	312,806,338.85-	176.73%-	191,062,527.00	195,837,800.00	200,732,200.00
17021001 - Abia State Univerity Uturu									
17021001/23050101/05000008 Institutional Based research on COVID-19			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
17021001/23050101/05000010 Production of Alcohol Sanitizer			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
17021001/23050101/05000015 Academic Staff Capacity Building/Delopment			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	150,000,000.00	153,750,300.00	157,594,200.00
17021001/23050101/05000016 Abia State University Library Development Project			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	67,500,000.00	69,187,300.00	70,917,200.00
17021001/23050101/05000017 TETFUND Project Maintenance			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	105,063,600.00
17021001/23050101/05000018 ICT Website Development/Web-based Staff Development Programm			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	105,063,600.00
17021001/23050101/05000019 Entrepreneurship Development Centre			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	150,000,000.00	153,750,300.00	157,594,200.00
17021001/23040102/09000001 Renovation Rehabilitation and Erosion Control			300,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00	205,000,000.00	210,124,900.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17021001/23050101/09000002 Accreditation			200,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	210,000,000.00	215,249,700.00	220,631,400.00
17021001/23020119/09000003 Construction/Provision of Engeering Workshop	25,000,000.00		350,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	367,500,000.00	376,687,800.00	386,105,500.00
17021001/23010129/09000004 Purchase of Facilities and Equipment for Engeering Workshop			200,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	200,000,000.00	205,000,000.00	210,124,900.00
Sub total	25,000,000.00		1,417,000,000.00	917,000,000.00	917,000,000.00+	100.00%+	1,545,000,000.00	1,583,626,600.00	1,623,219,500.00
17051001 - Secondary Education Mgt Board (SEMB)									
17051001/23030106/05000001 Rehabilitation Of Public Schools			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+			
17051001/23030106/05000002 Equipping of Nkporo Secondary/Technical Lab. Amurie Ohafia			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
17051001/23020127/11000001 Construction Of ICT Infrastructures			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
17051001/23030106/11000002 Rehabilitation of SEMB Umuahia Zonal Office			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	400,000,000.00	410,000,000.00	420,249,700.00
17051001/23010105/13000001 Purchase of Motor Vehicles			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	180,000,000.00	184,500,600.00	189,112,900.00
17051001/23010105/05000001 Purchase of four Hilux Buses							100,000,000.00	102,500,600.00	105,063,600.00
Sub total			64,000,000.00	64,000,000.00	64,000,000.00+	100.00%+	695,000,000.00	712,375,800.00	730,185,000.00
17056001 - Abia State Scholarship Board									
17056001/23010105/05000002 Purchase of Motor Vehicle			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	3,500,600.00	3,588,200.00	3,678,200.00
17056001/23010113/05000003 Purchase of office equipment			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,537,800.00	1,576,200.00
17056001/23010112/05000004 Purchase of office furniture			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,537,800.00	1,576,200.00
17056001/23050101/05000005 Award of Scholarship	28,800,000.00	3,000,000.00	85,000,000.00	85,000,000.00	82,000,000.00+	96.47%+	85,000,000.00	87,124,900.00	89,302,600.00
Sub total	28,800,000.00	3,000,000.00	91,501,800.00	91,501,800.00	88,501,800.00+	96.72%+	91,501,800.00	93,788,700.00	96,133,200.00
17064001 - Exams Development Centre									
17064001/23020118/05000001 Conduct of State Exams	225,500,000.00	81,661,000.00	300,000,000.00	300,000,000.00	218,339,000.00+	72.78%+	326,000,000.00	334,150,100.00	342,504,200.00
17064001/23030121/13000001 Rehabilitation of Office Building	10,000,000.00	7,000,000.00	10,000,000.00	10,000,000.00	3,000,000.00+	30.00%+	4,500,000.00	4,612,300.00	4,727,600.00
17064001/23010113/13000002 Purchase of Office Equipment -20 Air Conditioners 20 Comput	19,546,400.00	15,800,000.00	20,000,000.00	20,000,000.00	4,200,000.00+	21.00%+	10,500,000.00	10,762,300.00	11,031,200.00
17064001/23050103/13000003 Examination Monitoring/Evaluation	6,960,600.00	995,000.00	7,500,600.00	7,500,600.00	6,505,600.00+	86.73%+	7,500,000.00	7,687,800.00	7,879,900.00
17064001/23010112/13000004 Purchase of Office Furniture 50no Synthetic Tables and Chair	6,000,000.00		6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+	2,500,000.00	2,563,000.00	2,626,700.00
17064001/23020107/13000005 Procurement / Installation of ICT Database	10,000,000.00	9,600,000.00	12,000,000.00	12,000,000.00	2,400,000.00+	20.00%+	4,500,000.00	4,612,300.00	4,727,600.00
17064001/23010123/13000006 Purchase of Fire Fighting Equipment	1,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00	1,537,800.00	1,576,200.00
Sub total	279,007,000.00	115,056,000.00	357,001,200.00	357,001,200.00	241,945,200.00+	67.77%+	357,000,000.00	365,925,600.00	375,073,400.00
17003002 - ABIA STATE CONTINU.TEACHERS TRAINING CENT									
17003002/23050101/05000001 Teachers capacity building/R&D			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	12,531,250.00	12,844,000.00	13,164,600.00
17003002/23050104/05000002 Teachers Award Programme			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,140,625.00	3,219,600.00	3,300,000.00
17003002/23050101/05000003 Special Education Programme for the Physically Challenged Te							4,390,625.00	4,500,600.00	4,613,400.00
17003002/23050101/05000004 Teachers School Exchange Programme			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,268,750.00	3,350,500.00	3,434,500.00
17003002/23010112/13000001 Purchase of Office Furniture/Fittings- Fridges ACs etc			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,756,250.00	2,824,800.00	2,895,600.00
17003002/23010124/13000002 Procurement of e-learning/e-teaching equipment							10,896,875.00	11,169,300.00	11,449,000.00
17003002/23050102/13000003 Acquisition of Capital Assets- Computers & Accessories			500,600.00	500,600.00	500,600.00+	100.00%+	2,756,250.00	2,824,800.00	2,895,600.00
17003002/23050102/13000004 Provsion of Internet Hotspots			500,600.00	500,600.00	500,600.00+	100.00%+	1,378,125.00	1,412,900.00	1,447,800.00
17003002/23010108/13000005 Purchase of 2no.Hilux Vans			17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+			
17003002/23010115/13000006 Purchase of Photocopying Machine			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,067,180.00	2,118,800.00	2,171,600.00
17003002/23010119/13000007 Purchase of 500KVA sound proof Generator			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
Sub total			34,001,200.00	34,001,200.00	34,001,200.00+	100.00%+	43,185,930.00	44,265,300.00	45,372,100.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17065001 - Abia State Education Support Fee An									
17065001/23020101/05000001 Building of library in the three (3) Senatorial Zone(Phase							50,000,000.00	51,249,700.00	52,530,600.00
17065001/23010113/11000001 Purchase of ICT Equipment/Development of Database			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,250,000.00	5,381,700.00	5,516,200.00
17065001/23010112/13000001 Purchase of Office Furniture&Fittings			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	10,250,000.00	10,506,600.00	10,769,500.00
17065001/23010129/13000002 Purchase of Equipment			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,125,000.00	5,253,300.00	5,384,200.00
17065001/23010105/13000003 Purchase of Official Motor Vehicle(hilux) for Executive Secre			37,000,000.00	37,000,000.00	37,000,000.00+	100.00%+	80,000,000.00	82,000,000.00	84,050,400.00
17065001/23010108/13000004 Purchase of 1No. Humar Bus as Operatrional Vehicles			42,000,000.00	42,000,000.00	42,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
17065001/23010119/14000001 Purchase of 40KVA Generating Set			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,350,000.00	7,534,200.00	7,722,700.00
Sub total			96,000,000.00	96,000,000.00	96,000,000.00+	100.00%+	207,975,000.00	213,175,200.00	218,504,200.00
17001002 - Abia State Education for Employment									
17001002/23050102/11000001 Revalidatn of E4E Applicants & Organized Private Sector Data							100,000,000.00	102,500,600.00	105,063,600.00
17001002/23020101/13000001 Construction of Office Building and Furnishing			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
17001002/23010112/13000002 Purchase of Office Furniture and Fittings			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
17001002/23050101/13000003 Establishment of TVET Village in the State			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	105,063,600.00
17001002/23010129/13000004 Purchase of E4E Programme Empowerment Equipment			207,000,000.00	207,000,000.00	207,000,000.00+	100.00%+	207,000,000.00	212,175,200.00	217,480,100.00
17001002/23020104/13000005 Completion of Job Centre at Isiala Ngwa South LGA							200,000,000.00	205,000,000.00	210,124,900.00
Sub total			362,000,000.00	362,000,000.00	362,000,000.00+	100.00%+	662,000,000.00	678,551,000.00	695,516,100.00
21001001 - Ministry of Health									
21001001/23030105/04000001 Rehabilitation & Equipment of 4 General Hospitals	65,000,000.00	477,130,650.00	51,000,000.00	510,000,000.00	32,869,350.00+	6.44%+	500,000,000.00	512,500,600.00	525,313,300.00
21001001/23020106/04000003 Constr.of Class Room Blocks at School of Midwifery & Nursing			40,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	105,063,600.00
21001001/23050101/04000004 Immunization Programme Exercise	2,000,000.00	7,970,000.00	72,000,000.00	20,000,000.00	12,030,000.00+	60.15%+	100,000,000.00	102,500,600.00	105,063,600.00
21001001/23010122/04000005 Malaria Control (Net Distribution drug and sroy)	88,754,940.55		20,000,000.00				18,000,000.00	18,450,200.00	18,911,200.00
21001001/23010102/04000006 Procurement of Hospital Equipments and furniture	770,700,000.00	6,000,000.00	21,000,000.00		6,000,000.00-		70,885,000.00	72,656,700.00	74,473,000.00
21001001/23030105/04000007 Rehabilitation of Leprosy Ward							38,860,000.00	39,831,900.00	40,828,200.00
21001001/23020106/04000008 Onchocerciasis Control			4,000,000.00				10,675,000.00	10,942,300.00	11,216,000.00
21001001/23020106/04000009 Production of 2011-2014 HMIS Form for Data Collection			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
21001001/23020106/04000010 Construction of Kitchen & Food store for school of Midwifery			2,000,000.00				20,000,000.00	20,500,600.00	21,013,200.00
21001001/23030105/04000016 Anti-retroviral therapy (HIV Treatment)			10,000,000.00				15,500,000.00	15,887,200.00	16,284,500.00
21001001/23030105/04000017 Rehabilitation of General Hospital Nkwo-agu-Isiochi	32,500,000.00								
21001001/23010102/04000018 Building of Cancer care Centre Umuahia			22,000,000.00				230,000,000.00	235,750,300.00	241,644,600.00
21001001/23010122/04000020 Purchase of Health Equipment		47,212,750.00	10,000,000.00	110,000,000.00	62,787,250.00+	57.08%+	220,531,494.00	226,044,500.00	231,695,200.00
21001001/23050101/04000021 Intergrated Mapping/baseline survey of schistir masis/spoil			10,000,000.00				15,000,000.00	15,374,600.00	15,758,800.00
21001001/23020106/04000022 Establishment of 3 No. General/Cottage Hospital.	200,000,000.00								
21001001/23010106/04000023 Central Medical Store (Drug Revolving Fund) Drug & Van			51,000,000.00				150,000,000.00	153,750,300.00	157,594,200.00
21001001/23020106/04000030 Purchase of 5 No Toyota Hilux for general Hospitals			20,000,000.00				250,000,000.00	256,249,700.00	262,655,500.00
21001001/23010105/04000031 Purchase of 4 no Buses							200,000,000.00	205,000,000.00	210,124,900.00
21001001/23010122/04000035 Drugs and Medical Supplies	49,000,000.00		81,000,000.00	131,000,000.00	131,000,000.00+	100.00%+			
21001001/23020106/04000039 Establishment of Blood Bank			30,500,600.00	20,500,600.00	20,500,600.00+	100.00%+	40,000,000.00	41,000,000.00	42,025,200.00
21001001/23020106/04000040 Establishement OF NTD Centre at Aba			10,000,000.00						
21001001/23020106/04000042 Establishment of Emergence Response (6No.)			30,000,000.00						
21001001/23020106/04000043 Esablishment of Isolation Ward at Abia State Teaching Hospit			32,500,600.00	22,500,600.00	22,500,600.00+	100.00%+			
21001001/2320106/04000044 Abia State MTN Mobile Clinic			10,200,400.00						
21001001/23020106/04000045 Establishment of Cenral Medical Library			5,000,000.00				30,000,000.00	30,750,300.00	31,518,600.00
21001001/23020106/04000047 Establishment of Public Health Care Laboratory in 17 LGA	20,000,000.00		40,000,000.00						
21001001/23030105/04000048 Renovation of Central Medical Store	5,000,000.00		20,000,000.00				20,000,000.00	20,500,600.00	21,013,200.00
21001001/23020118/04000049 Installation of Incineration Plant			10,200,400.00				10,299,080.00	10,557,000.00	10,821,100.00
21001001/23030105/04000050 Renovations of student hostels in Schools of Nursing and Mid			20,000,000.00				80,000,000.00	82,000,000.00	84,050,400.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21001001/23050101/04000053 Maternal Newborn under-five & young people Health Intervent	2,500,000.00		40,000,000.00	22,601,200.00	22,601,200.00+	100.00%+			
21001001/23050101/04000056 Contribution to NHIS (Equipping of Hospitals)			100,000,000.00						
21001001/23050101/04000059 Establishment of Abia State Geriatric Health care centre U	3,500,000.00		30,500,600.00	50,500,600.00	50,500,600.00+	100.00%+	48,000,000.00	49,200,400.00	50,430,900.00
21001001/23050101/04000060 Abia State Sickle Cell health programme	10,500,000.00		40,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	5,500,000.00	5,637,500.00	5,778,000.00
21001001/23010122/04000062 Establishment of Isolation Ward/Completion of Work & install			20,000,000.00						
21001001/23010122/04000063 Establishment of Molecular laboratory	30,000,000.00		50,000,000.00						
21001001/23010122/04000066 Purchase of surgical beds for Isolation centre in Aba and um			10,000,000.00						
21001001/23010122/04000068 Completion of work and installation of equipments at 2 is	20,000,000.00		20,000,000.00						
21001001/23050101/04000069 Capacity Building for health workers	4,860,000.00						46,000,000.00	47,150,100.00	48,329,000.00
21001001/23010105/04000070 purchase of medical Ambulances	30,000,000.00		30,000,000.00				50,000,000.00	51,249,700.00	52,530,600.00
21001001/23010122/04000071 Purchase of Automatic Springer machine			2,000,000.00						
21001001/23010122/04000072 Purchase of Personal Protective Equipments (PPEs)	200,000,000.00		2,000,000.00						
21001001/23010122/04000073 Purchase of Hospital Consumables			5,000,000.00				15,000,000.00	15,374,600.00	15,758,800.00
21001001/23030105/04000076 Renovation of Ndielu Ugwueke Health Centre in Bende L.G.A			10,000,000.00						
21001001/23020102/04000077 Construction of Staff Quarters @ Umuagu Health Centre in Isu			10,000,000.00						
21001001/23030105/04000079 Renovation & Equipping of Mgbelu Umunnkwe Health Centre @ Isi			5,000,000.00						
21001001/23020106/04000081 Fencing/Equipment of Amune Health Centre @ Arua Square Amune			5,000,000.00						
21001001/23020106/04000082 Construction/Equipping of Health Centre @ Koli Imenyi in Ben			10,000,000.00						
21001001/23020106/04000083 Equipment of Health Centre @ Nkwoegwu in Umuahia North			10,000,000.00						
21001001/23020106/04000084 Construction of Child /maternal Care Hospital at Aba General	765,000,000.00		50,000,000.00						
21001001/23020106/04000085 Construction of six flats Residential Doctors Quarters Aba G	265,000,000.00		5,000,000.00						
21001001/23020106/04000086 Construction of Modern Laboratory Centre of Ovim General Hos	77,500,000.00		30,000,000.00						
21001001/23050101/04000087 Establishment of Drug management Agency			10,200,400.00				20,000,000.00	20,500,600.00	21,013,200.00
21001001/23020106/04000088 Natioanl Surgical Obsterics Anethesia and Nursing Plan (NSOA			10,000,000.00				20,000,000.00	20,500,600.00	21,013,200.00
21001001/23050101/04000089 Human Resources for Health Programmes Health Research			10,000,000.00				20,000,000.00	20,500,600.00	21,013,200.00
21001001/23050101/04000090 Immunization Plus & Malaria Progress for Creating Coverage &		22,635,133.15	10,000,000.00		22,635,133.15-				
21001001/23020106/04000091 Renovation of structures at the Aba Health village			800,000,000.00				50,000,000.00	51,249,700.00	52,530,600.00
21001001/23020106/04000092 Establishment of Family Health Department in the Ministry of							40,000,000.00	41,000,000.00	42,025,200.00
21001001/23050101/04000093 Organization of State Council on Health							25,000,000.00	25,625,400.00	26,266,400.00
21001001/23020106/04000094 conduct of occupational health surveillance							5,000,000.00	5,124,900.00	5,253,300.00
21001001/23020106/04000095 Health programmes coordination/Review meetings & Reports ge							10,000,000.00	10,249,700.00	10,505,400.00
21001001/23020106/04000097 Establishment of equipment maintenance unit							7,000,000.00	7,175,200.00	7,354,100.00
21001001/23020106/04000098 Development of Health Sector Meduim term Expenditure framewo							15,000,000.00	15,374,600.00	15,758,800.00
21001001/23020106/04000099 Establishment/equipping of Health Data Bank in the Ministry'							20,000,000.00	20,500,600.00	21,013,200.00
21001001/23020106/04000100 Health education and promotion activities							3,000,000.00	3,074,500.00	3,151,300.00
21001001/23020106/04000101 Upgrading of Schools of Nursing / Midwifry in the state to							30,000,000.00	30,750,300.00	31,518,600.00
21001001/23020106/04000102 Family planning activities							5,000,000.00	5,124,900.00	5,253,300.00
21001001/23020106/04000103 Health Partners Support		1,833,000.00			1,833,000.00-		146,000,000.00	149,649,500.00	153,390,200.00
21001001/23020106/04000104 NUT. 3 Establish and equip IMAM sites in 9 ward PHCs in the							45,000,000.00	46,124,900.00	47,278,500.00
21001001/23010122/04000105 NUT. 2 Procurement of nutrition commodities (MNP IFAS MMS							100,000,000.00	102,500,600.00	105,063,600.00
21001001/23010122/04000106 NUT.3 Procurement of nutrition equipment(weighing scales he							20,000,000.00	20,500,600.00	21,013,200.00
21001001/23020106/04000107 Establishment of ABSUTH Centre of Excellence							23,000,000,000.00	23,575,000,000.00	24,164,374,600.00
21001001/23020106/04000108 Establishment of Medical village							45,560,880,000.00	46,699,901,600.00	47,867,398,600.00
21001001/23050101/13000001 Accreditation	500,000.00		50,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	26,266,400.00
21001001/23050101/13000003 Organisation of Health Summit		16,500,000.00	30,000,000.00	10,000,000.00	6,500,000.00-	65.00%-			
21001001/23050101/13000004 Mid Term Review of SSHDP			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	26,266,400.00
21001001/23050101/13000005 Nutrition Activities in the State	52,738,518.66	35,000,000.00	51,000,000.00	51,000,000.00	16,000,000.00+	31.37%+	70,500,000.00	72,262,900.00	74,069,600.00
Sub total	2,695,053,459.21	614,281,533.15	2,106,103,000.00	1,106,103,000.00	491,821,466.85+	44.46%+	71,556,630,574.00	73,345,552,500.00	75,179,191,900.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21002001 - Abia State Health Insurance Agency									
21002001/23010108/04000001 Purchase of 1No. 18 Seater Aircondition Bus							47,000,000.00	48,175,200.00	49,379,300.00
21002001/23010106/04000002 Purchase of 1No. 4x4 WD pick-up Truck							45,000,000.00	46,124,900.00	47,278,500.00
21002001/23010113/04000003 Purch of Health Serv for formal Sect Workers (Gov Prem Contr			300,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	1,266,950,928.00	1,298,624,300.00	1,331,090,100.00
21002001/23010112/04000004 Pur of Health Serv for Vulnerable Populatn (Equity Fund Cont			280,000,000.00	180,000,000.00	180,000,000.00+	100.00%+	1,117,663,553.00	1,145,605,000.00	1,174,244,900.00
21002001/23010115/04000005 Procurement of ICT Infrastructure			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	42,000,000.00	43,050,400.00	44,127,200.00
21002001/23010115/04000008 Purchase Digital Photocopy Machines			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,025,200.00	1,025,200.00	1,050,400.00
21002001/23030121/04000009 Rehabilitation of Office Building							60,000,000.00	61,500,600.00	63,038,400.00
Sub total			611,000,000.00	411,000,000.00	411,000,000.00+	100.00%+	2,579,614,481.00	2,644,105,600.00	2,710,208,800.00
21003001 - Abia State Primary Health Care Dev. Agency									
21003001/23010122/04000001 Purch. & Distributin of esential drugs injectn materials etc			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
21003001/23050103/04000002 Monitoring & Evaluation of Routine Primary Care Services			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
21003001/23010122/04000003 Routine Intergrated Mgt of Childhood Illness			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
21003001/23010122/04000005 Dev and roll out of Young People Health Service Strategy Pla			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
21003001/23010122/04000006 Maternal Newborn under-five & young people Health Intervent			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
21003001/23010122/04000007 Essential PHC Equipment KIT and Supplies (To Strengthen capa	7,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
21003001/23010112/04000008 Essential MNCH drugs and consumables (SPHCDA in 17 LGAs)			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
21003001/23020106/04000009 Community Awareness and Ownership and Participation(SPHCDA)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
21003001/23050103/04000010 Monitoring and Supervision Programme (in the 17 LGAs)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
21003001/23010122/04000013 Human Resources for Health delivery in the State Minimum PHC			4,500,600.00	4,500,600.00	4,500,600.00+	100.00%+	4,500,600.00	4,613,400.00	4,728,700.00
21003001/23030105/04000016 Routine School health Service			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
21003001/23030105/00000017 Renov of Primary Health Centre in Asa Umuakwu Ward in Ugunna			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
21003001/23050103/04000022 Family Planning Cordination Advocacy and Service Delivery			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
21003001/23010122/04000035 PPE Across the State			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
21003001/23010122/04000038 Procurement and distribution of Buckets with taps for 903PHC			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
21003001/23010122/04000040 Procurement and Distribution of safety boxes for Waste Manag			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
21003001/23050101/04000041 Establishment of Primary Health Database			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
21003001/23010122/04000047 Procurement & Distribution of Food Demonstration Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
21003001/23050101/04000048 Basic Health Care Provision Fund (BHCPF) programmes in the 1			220,000,000.00	220,000,000.00	220,000,000.00+	100.00%+	171,655,000.00	225,500,600.00	231,138,100.00
21003001/23050101/04000050 Capacity Building of Community Health Influencers Programmes			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
21003001/23050101/04000051 Management of Malnutrition in Children under 5 years			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
21003001/23050101/04000052 Establishment & Management of Youth Friendly service Health			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
21003001/23050101/04000053 Building and Equiping of a world standard Severe Acute Malnu			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
21003001/23050101/04000054 Maternal Infant and young Child Nutrition interventions & C			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	26,266,400.00
21003001/23050101/04000055 Procurement of Cool Chain Equipment (19 Solar Direct Drive&			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	120,000,000.00	123,000,000.00	126,074,500.00
21003001/23010122/04000056 Procurement and Disitribution of Data tools in 17 LGAS			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
21003001/23020106/04000057 Build a large nutrition kitchen at SPHCDA			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
21003001/23010108/04000058 Purchase of One 18 seater Bus							45,000,000.00		
21003001/23020106/04000059 Expansion of Cold Store at the Primary Health Agency Headqtr							3,345,000.00		
Sub total	7,000,000.00		599,500,600.00	599,500,600.00	599,500,600.00+	100.00%+	599,500,600.00	614,491,300.00	629,853,500.00
21026001 - Abia State University Teaching Hospital Aba									
21026001/23010113/04000001 Purchase of Computers/Automation		665,000.00	38,500,600.00	28,500,600.00	27,835,600.00+	97.67%+			
21026001/23010119/04000002 Purchase of Power Generating Set		635,000.00	20,000,000.00	20,000,000.00	19,365,000.00+	96.83%+	20,000,000.00	20,500,600.00	21,013,200.00
21026001/23010122/04000003 Purchase of Health/Medical Equipment	6,054,750.00	31,647,375.00	200,000,000.00	100,000,000.00	68,352,625.00+	68.35%+	100,000,000.00	102,500,600.00	105,063,600.00
21026001/23010105/04000004 Purchase of Motor Vehicles		33,725,000.00	125,000,000.00	75,000,000.00	41,275,000.00+	55.03%+	120,000,000.00	123,000,000.00	126,074,500.00
21026001/23010112/04000005 Purchase of Furniture.	873,040.00	320,000.00	7,000,000.00	7,000,000.00	6,680,000.00+	95.43%+	4,000,000.00	4,099,700.00	4,201,800.00
21026001/23050101/04000006 Accreditation	17,679,661.25	42,209,250.00	70,000,000.00	60,000,000.00	17,790,750.00+	29.65%+	70,000,000.00	71,750,300.00	73,543,800.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21026001/23030105/04000007 Renovation of Hospital Complex & Office Building	1,671,150.00	14,175,390.00	30,000,000.00	20,000,000.00	5,824,610.00+	29.12%+	168,500,600.00	172,713,100.00	177,031,200.00
21026001/23010122/04000008 Purchase of Office Equipment	272,000.00	1,096,300.00	1,000,000.00	1,000,000.00	96,300.00-	9.63%-	1,000,000.00	1,025,200.00	1,050,400.00
21026001/23020106/04000012 Establishment of EAR NOSE and THROATN (ENT)			16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+	16,000,000.00	16,399,800.00	16,810,300.00
21026001/23010128/04000013 Purchase of Security Equipment		459,000.00	5,000,000.00	5,000,000.00	4,541,000.00+	90.82%+	5,000,000.00	5,124,900.00	5,253,300.00
21026001/23030102/04000014 Rehabilitation /Repairs of Electricity			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
21026001/23010122/04000000 Purchase of Physiotherapy Equipment							5,000,000.00	5,124,900.00	5,253,300.00
21026001/23010122/04000016 Purchase of radiant warmer 2no. @2.75m each			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
21026001/23010122/04000017 Purchase of 2no. Digital Xray 1no mobile Xray			70,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	70,000,000.00	71,750,300.00	73,543,800.00
21026001/23020106/04000019 Construction of 100 separate Beded ward for COVID-19 Patient			30,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	31,518,600.00
21026001/23010105/04000020 Purchase of Ambulance For rapid response			25,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	26,266,400.00
21026001/23010122/04000021 purchase of 2no.phototherapy units at 2m each			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
21026001/23010122/04000022 Imaging Infrastrure CT. Scan 64 Slice (1) 2no. theorapaut			450,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	448,000,000.00	459,200,400.00	470,680,600.00
21026001/23010129/04000023 Purchase of Mowing Machine			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,300.00	210,100.00
Sub total	26,550,601.25	124,932,315.00	1,098,701,000.00	598,701,000.00	473,768,685.00+	79.13%+	1,098,701,000.00	1,126,170,700.00	1,154,325,300.00
21026002 - Abia State Col. of Hith Sci. & Mgt.Tech. Aba									
21026002/23010122/04000001 Purchase of Respirator Fit text kit							2,000,000.00		
21026002/23010122/04000002 Purchase of Powered Air Purifying Respirators (PAPRS)							3,000,000.00		
21026002/23020106/04000003 Equipping of College Clinic							23,000,000.00		
21026002/23010105/04000004 Purchase of Ambulance Vehicle							30,000,000.00	2,050,400.00	2,102,000.00
21026002/23010122/04000005 Purchase of Research Laboratory equipment							30,000,000.00	2,050,400.00	2,102,000.00
21026002/23050101/04000010 Projector (Optoma HD 146 x 3600 Lumens) 548 000 Screen and A			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
21026002/23020106/04000015 Construction/Provision of Libraries			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
21026002/23050101/04000016 Accreditation			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	60,000,000.00	61,500,600.00	63,038,400.00
21026002/23010106/05000001 Purchase Of Cars (No.5) @10m Per Vehicle			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
21026002/23010108/05000002 Purchase of Buses (No 2) @ N5m per Bus			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
21026002/23010112/05000003 Purchase Of Office Furniture And Fittings			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
21026002/23010113/05000004 Purchase of Computers (No 20) @ N250 000 each			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
21026002/23010114/05000005 Purchase of Computers Printers (No 20)			7,500,600.00	7,500,600.00	7,500,600.00+	100.00%+	1,880,000.00	1,926,800.00	1,974,800.00
21026002/23010117/05000006 Purchase of Shredding Machine (No 50) @ N50 000 each			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	400,000.00	410,500.00	421,300.00
21026002/23010119/05000007 Purchase of Power Generating Set			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
21026002/23010120/05000008 Purchase of Canteen/Kitchen Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21026002/23010122/05000009 Purchase of Health/Midical Equipment			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	26,266,400.00
21026002/23010124/05000011 Purchase Of Teaching/learning Aid Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
21026002/23010125/05000012 Purchase Of Library Books And Equipment			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
21026002/23010128/05000013 Purchase of Security Equipment			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	7,000,000.00	7,175,200.00	7,354,100.00
21026002/23020101/05000014 Construction/Provision of Office Building			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
21026002/23020127/05000016 Construction/Provision of ICT Infrastructure			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,505,400.00
21026002/23030102/05000017 Rehabilitation/Repiar of Electricity			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
21026002/23040102/05000018 Erosion and Flood Control			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
21026002/23020101/05000019 Construction of College Administration Community Building			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	31,518,600.00
21026002/23020101/05000020 Construction of College new Site							100,000,000.00	102,500,600.00	105,063,600.00
21026002/23020104/06000001 Construction and provision of Hostel			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	52,530,600.00
21026002/23050103/04000017 Water Production Plant							10,000,000.00	10,249,700.00	10,505,400.00
21026002/23020105/10000002 Drilling of Borehole							2,000,000.00		
Sub total			358,001,200.00	358,001,200.00	358,001,200.00+	100.00%+	554,280,000.00	479,992,700.00	491,992,400.00
21027010 - Abia State Specialist HosP & Diagnostic Cent									
21027010/23020106/04000001 Establishment of Intensive Care Unit								8,282,100.00	8,488,600.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21027010/23010122/04000002								819,900.00	840,300.00
21027010/23020127/04000003								139,399,800.00	142,884,800.00
21027010/23010122/04000004								60,941,200.00	62,464,600.00
21027010/23010106/04000005							40,000,000.00	4,720,300.00	4,838,000.00
21027010/23010106/04000006								177,027,600.00	181,453,700.00
21027010/23010122/04000007			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	44,930,000.00	5,996,400.00	6,146,400.00
21027010/23010122/04000008							172,710,000.00	74,250,900.00	76,106,900.00
21027010/23010122/04000009								25,625,400.00	26,266,400.00
21027010/23010122/04000010							690,000.00	707,100.00	725,100.00
21027010/23010122/01000011								41,000,000.00	42,025,200.00
21027010/23020106/04000012								46,052,900.00	47,204,200.00
21027010/23020106/04000013							4,605,000.00		
21027010/23020106/04000014			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
21027010/23020106/04000015			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+		24,026,400.00	24,626,700.00
21027010/23020106/04000016			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+		7,175,200.00	7,354,100.00
21027010/23030105/04000019							72,440,000.00		
21027010/23010122/04000020			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+			
21027010/23020106/04000021			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
21027010/23010122/04000022			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
21027010/23010122/04000023			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
21027010/23010119/04000024			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21027010/23010122/04000025			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
21027010/23010122/04000026			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21027010/23010122/04000027			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
21027010/23010122/04000028			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
21027010/23010122/04000029			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
21027010/23010122/04000030			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	7,000,000.00		
21027010/23010122/04000031			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21027010/23010122/04000032			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21027010/23010122/04000033							8,080,000.00		
21027010/23010122/04000034							800,000.00		
21027010/23010122/04000035							136,000,000.00		
21027010/23020106/04000036							59,455,000.00		
21027010/23010122/04000037							5,850,000.00		
21027010/23020106/04000038							25,000,000.00		
21027010/23010119/04000039							23,440,000.00		
Sub total			601,000,000.00	601,000,000.00	601,000,000.00+	100.00%+	601,000,000.00	616,025,200.00	631,425,000.00
21102001 - Abia State Hospitals mgt. Board									
21102001/23010122/04000001			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
21102001/23020106/04000006			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
21102001/23010122/04000007			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
21102001/23010122/04000008			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
21102001/23010122/04000009			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
21102001/23010122/04000010			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
21102001/23010122/04000011			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21102001/23010122/04000012			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
21102001/23010122/04000013			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
21102001/23030105/04000014							194,000,000.00	198,849,900.00	203,821,100.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21102001/23010122/04000025 Purchase of Ultra Sound Scan Machine at General Hospital Oha							50,000,000.00	51,249,700.00	52,530,600.00
21102001/23010122/04000026 Purchase of Theatre Equipment at Government Out Patient Clin							5,000,000.00	5,124,900.00	5,253,300.00
21102001/23010122/04000030 Purchase of X-ray Machines							55,000,000.00	56,374,600.00	57,784,000.00
21102001/23020101/06000001 Reconstruction And Equiping Chief Medical Directors' Office							5,000,000.00	5,124,900.00	5,253,300.00
Sub total			314,000,000.00	314,000,000.00	314,000,000.00+	100.00%+	314,000,000.00	321,848,900.00	329,895,600.00
35001001 - Ministry of Environment and Urban Renewal									
35001001/23050105/09000003 Urban Beautification and Green Belts	96,545,000.00	140,514,000.00	150,000,000.00	150,000,000.00	9,486,000.00+	6.32%+	300,000,000.00	307,500,600.00	315,188,400.00
35001001/23040104/09000005 Procurement of Knapsack Sprayer	64,910,000.00	8,622,000.00	72,000,000.00	5,000,000.00	3,622,000.00-	72.44%+	10,000,000.00	10,249,700.00	10,505,400.00
35001001/23040101/09000017 Re-Establishment of Forest Boundries		1,900,000.00	3,000,000.00	3,000,000.00	1,100,000.00+	36.67%+			
35001001/23010105/09000019 Procurement of Sewage Function Machine (Vehicle)			6,000,000.00						
35001001/23040102/09000025 Nigeria Erosion & Watershed Management Project (NEWMAP)	4,919,972,748.70	17,000,000.00	100,000,000.00	25,000,000.00	8,000,000.00+	32.00%+			
35001001/23040102/09000028 Amaofufe Igbere Gully Site Erosion			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+			
35001001/23040102/09000029 Erosion Control at Umuahia South LGA			100,000,000.00	77,000,000.00	77,000,000.00+	100.00%+			
35001001/23040105/09000030 Desilting Works Generally	885,281,030.00	86,448,500.00	960,000,000.00	660,000,000.00	573,551,500.00+	86.90%+	600,000,000.00	615,000,000.00	630,374,600.00
35001001/23040105/09000031 Establishment of Climate Change department			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
35001001/23040105/09000032 Flood and Erosion Control Works at Umuokeiyi Otumvom Afara	81,410,000.00	31,370,820.00	203,000,000.00	32,000,000.00	629,180.00+	1.97%+	21,576,120.00	22,115,300.00	22,668,700.00
35001001/23040105/09000033 Provision of Gabion at erosion sites in Abia State Universi			100,000,000.00						
35001001/23040105/09000034 Abia State Erosion Call Warning Centre			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
35001001/23010122/09000038 Flood Control at Winners Church Road off Ikot Ekpene Road U			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
35001001/23010122/09000039 Flood and Erosion Remediation Works at Chief Nwanganga Stree			48,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	49,000,000.00	50,224,500.00	51,480,200.00
35001001/23040101/09000041 Afforestation Programme in 19 forest Reserve			100,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
35001001/23040102/09000042 Erosion Control at Obugwu in Ugwuegbu Autonomous Community			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
35001001/23040105/09000043 Desilting of Aba River			500,000,000.00	300,000,000.00	300,000,000.00+	100.00%+			
35001001/23040105/09000044 Climate Change: -Procurement of 17 000 Wood Efficient Clean							153,000,000.00	156,824,800.00	160,745,600.00
35001001/23040105/09000045 Establishment of Climate Change Desks in the 17 LGAs and equ							68,000,000.00	69,699,900.00	71,442,900.00
35001001/23040105/09000046 Afforestation of 5 (No) State Forest Reserves at Ukpom Bende							100,000,000.00	102,500,600.00	105,063,600.00
35001001/23040105/09000047 Fire tracing/Boundary cleaning of over 5(No) Forest Reserves							70,000,000.00	71,750,300.00	73,543,800.00
35001001/23040105/09000048 Renovation of 5 outstation Labour lines (quarters) @ N5m eac							30,000,000.00	30,750,300.00	31,518,600.00
35001001/23040105/09000049 Flood Control through provision of drainage and landscaping							20,000,000.00	20,500,600.00	21,013,200.00
35001001/23010105/09000050 Purchase of 3 (No) Hilux @ N45M each Short-Term							135,000,000.00	138,374,600.00	141,834,400.00
35001001/23040105/09000051 Flood and Erosion Remediation Works at Isiama Afara Umuahia							29,888,350.00	30,635,100.00	31,401,000.00
35001001/23040105/09000052 Flood and Erosion Intervention Works at Umueze Amamba Obu-Am							115,280,000.00	118,162,100.00	121,116,500.00
35001001/23040105/09000053 Flood and Gully Intervention Works Onyirimba Amaekpu Ohafia							177,566,480.00	182,006,000.00	186,555,800.00
35001001/23040105/09000054 Erosion and Flood Control Works Elemega Agbo Ibere Ikwuano							23,343,900.00	23,927,900.00	24,525,800.00
35001001/23030112/09000055 Renovation and Reroofing of the building housing the convini							5,000,000.00	5,124,900.00	5,253,300.00
35001001/23010115/09000056 Purchase of (1 No) photocopier Machine							800,000.00	819,900.00	840,300.00
35001001/23010117/09000057 Purchase of (6 No) Bush cutter for cutting of Grass N80 000							480,000.00	492,200.00	504,200.00
35001001/23040105/09000058 Ovom Street Disastrous Gully erosion Aba North LGA							369,272,870.00	378,504,200.00	387,966,400.00
35001001/23040102/09000059 Flood and Erosion Control @ Onyeike Strt Onu-Ibina Igbere B							160,792,280.00	164,811,600.00	168,931,700.00
35001001/23040105/09000060 Shorline Protection of 10 (Nos) Riverine Communities							40,000,000.00	41,000,000.00	42,025,200.00
35001001/23040105/09000061 Multi disciplinary Advocacy/Campaign Tours on Climate Change							30,000,000.00	30,750,300.00	31,518,600.00
35001001/23040105/09000062 Conduct of EIA/ESMP RAP & Baseline Study for Abia Integrat							95,000,000.00	97,374,600.00	99,809,200.00
Sub total	6,048,118,778.70	285,855,320.00	2,509,000,000.00	1,509,000,000.00	1,223,144,680.00+	81.06%+	2,604,000,000.00	2,669,100,000.00	2,735,827,400.00
35016001 - Abia State Environ Protection Agency									
35016001/23010112/09000002 Purchase of Spare Parts for Modern Refuse Equipment & Machin	5,000,000.00		5,200,400.00	5,200,400.00	5,200,400.00+	100.00%+	5,330,000.00	5,463,400.00	5,600,200.00
35016001/23040102/09000003 Desiting of Aba and Umuahia Metropolis	84,950,000.00	104,200,000.00	80,000,000.00	80,000,000.00	24,200,000.00-	30.25%+	82,000,000.00	84,050,400.00	86,151,300.00
35016001/23040104/09000004 Evac of Refuse/Waste frm d colectn outlets & its Mgt @ Umu	158,117,000.00								

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
35016001/23040104/09000005 Evac of Refuse/Waste frm d colectn outlets&its Mgt @ Aba So	363,655,000.00	23,140,000.00			23,140,000.00-				
35016001/23040104/09000006 Evac of Refuse/Waste frm d colectn outlets& its Mgt @ Ohafia	24,000,000.00								
35016001/23040104/09000007 Evac of Refuse/Waste frm d colectn outlets&its Mgt @ Ukwa	24,000,000.00								
35016001/23040104/09000008 Rapid Response to Environmental Intervention & Emergencies	10,000,000.00	12,500,000.00	10,000,000.00	10,000,000.00	2,500,000.00-	25.00%-	10,250,000.00	10,506,600.00	10,769,500.00
35016001/23010107/09000009 Purchase of Environmental Waste Management Equipment	4,416,000.00	5,200,000.00	5,200,400.00	5,200,400.00	400.00+	0.01%+	45,000,000.00	46,124,900.00	47,278,500.00
35016001/23050104/09000011 Environmental Awareness /Education Programmes							10,500,000.00	10,762,300.00	11,031,200.00
35016001/23040102/09000012 Funigations of Dumpsites in Aba and Umuahia	139,137,000.00	14,050,000.00	18,000,000.00	18,000,000.00	3,950,000.00+	21.94%+	18,450,000.00	18,911,200.00	19,384,200.00
35016001/23040102/09000013 Ohafia Zone Waste mgt dump Site	12,000,000.00	2,000,000.00	12,500,600.00	12,500,600.00	10,500,600.00+	84.00%+	12,812,500.00	13,133,200.00	13,462,100.00
35016001/23040104/09000014 Furnigation of Dump Site in Aba and Umuahia	17,975,000.00	13,000,000.00	18,000,000.00	18,000,000.00	5,000,000.00+	27.78%+	18,450,000.00	18,911,200.00	19,384,200.00
35016001/23040105/09000015 Furnigation of Ohafia Zone waste Dumpsite	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00			10,250,000.00	10,506,600.00	10,769,500.00
35016001/23040104/09000016 Establishment of Refuse dump Site and Land Fill at Aba & Um	279,500,000.00	162,735,662.64	187,000,000.00	187,000,000.00	24,264,337.36+	12.98%+	191,675,000.00	196,467,000.00	201,378,200.00
35016001/23040104/09000017 Gas Detator			300,100.00	300,100.00	300,100.00+	100.00%+	307,500.00	315,700.00	324,100.00
35016001/23020101/09000015 Building of Abia Zonal Office		24,400,500.00	100,000,000.00	100,000,000.00	75,599,500.00+	75.60%+	102,500,000.00	105,062,400.00	107,689,000.00
35016001/23040105/09000019 Evac of Refuse/Waste frm colectn outlets& its Mgt @ the Stat		709,753,983.62	400,000,000.00	400,000,000.00	309,753,983.62-	77.44%-	450,000,000.00	461,249,700.00	472,781,500.00
Sub total	1,132,750,000.00	1,080,980,146.26	846,201,500.00	846,201,500.00	234,778,646.26-	27.75%-	957,525,000.00	981,464,600.00	1,006,003,500.00
39001001 - Ministry of Sports									
39001001/23050101/08000006 International Competitions CAF CAP AAF etc		22,971,600.00	20,000,000.00	37,000,000.00	14,028,400.00+	37.91%+			
39001001/23020112/08000007 Provision of Sports Equipment for Sports Council	5,000,000.00	3,002,343.90	7,000,000.00	7,000,000.00	3,997,656.10+	57.11%+			
39001001/23050101/08000008 National Sports Festival		16,500,000.00	10,000,000.00	68,000,000.00	51,500,000.00+	75.74%+			
39001001/23020119/08000018 Construction/Rehabilitation of Nsulu Games Village			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
39001001/23050101/08000019 Physically Challenged Sports Competitions	5,000,000.00		7,000,000.00	27,000,000.00	27,000,000.00+	100.00%+			
39001001/23030111/08000022 Rehabilitation of Umuahia Township Stadium	119,250,000.00	93,093,660.00	2,000,000,000.00	1,050,000,000.00	956,906,340.00+	91.13%+			
39001001/23020112/08000023 Enumeration of Sporting Activities	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
39001001/23050101/08000024 Abia Youth sports festival	21,000,000.00	20,000,000.00	22,000,000.00	22,000,000.00	2,000,000.00+	9.09%+			
39001001/23050101/08000025 National Para Games		1,240,000.00	15,000,000.00	25,000,000.00	23,760,000.00+	95.04%+			
39001001/23020103/08000027 Purchase of 21000KVA and 2000KVA Generator set for Enyimba S			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
39001001/23030111/08000027 Renovation of Indoor Sports Hall @ Enyimba Stadium			500,000,000.00	325,000,000.00	325,000,000.00+	100.00%+			
39001001/23050101/13100006 National Youth Games		24,332,500.00	7,000,000.00	27,000,000.00	2,667,500.00+	9.88%+			
Sub total	152,250,000.00	181,140,103.90	2,625,000,000.00	1,625,000,000.00	1,443,859,896.10+	88.85%+			
51001001 - Ministry of Local Gov't & Chieftancy Affairs									
51001001/23030125/13000004 Instal of Solar Pwr Security Lighting Sys @ JAAC Secr			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	8,500,000.00	8,713,000.00	8,930,300.00
51001001/23020127/13000008 Dev. of Mgt Infor Sys Data Bank for the LGA's & Communities			36,500,600.00	36,500,600.00	36,500,600.00+	100.00%+	7,500,000.00	7,687,800.00	7,879,900.00
51001001/23010112/13000011 Purchase of Office Furniture & Fittings		4,800,000.00	6,000,000.00	6,000,000.00	1,200,000.00+	20.00%+			
51001001/23050101/13000016 Documentry on Autonomous Community		1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+	2.50%+	3,000,000.00	3,074,500.00	3,151,300.00
51001001/23050101/13000017 Siting of Projects in the 3(No) Senatorial Zones							25,000,000.00	25,625,400.00	26,266,400.00
51001001/23050101/13000018 Purchase of Project Vehicles							25,000,000.00	25,625,400.00	26,266,400.00
51001001/23010119/14000001 Purchase of power Generating set			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
Sub total		6,750,000.00	57,500,600.00	57,500,600.00	50,750,600.00+	88.26%+	69,000,000.00	70,726,100.00	72,494,300.00
69001001 - Ministry of Special Duties/ Vulnerable Groups									
69001001/23030111/13000001 State Special Project			500,600.00						
69001001/23030101/13000002 Rehabilitation of Abia State Remand Home in Aba			1,000,000.00						
69001001/23010130/13000003 Acquisiting of Tools in Skill Acquisition Centre 3 Senatoria			2,500,600.00						
69001001/23010112/13000005 Purchase of Office Furniture			500,600.00						
69001001/23010114/13000006 Purchase of Computers and Printers			1,500,600.00						
69001001/23010119/13000007 Purchase of Power Generating Set			1,000,000.00						
Sub total			7,002,400.00						

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Revised Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
70001001 - Ministry of Joint Projects									
70001001/23020119/13000003 Construction of Recreation Centre for Venerable Person in A			10,000,000.00						
70001001/23020119/13000006 Construction of Bridges and Culverts at Nkpa & Amorji			8,000,000.00						
70001001/23050101/13000007 monitoring and Evaluation of Projects across 17LGAs			10,000,000.00						
70001001/23010105/13000008 Purchase of Motor Vehicle			5,000,000.00						
70001001/23010112/13000009 Purchase of Office Furniture & Fittings			2,000,000.00						
70001001/23010113/13000010 Purchase of 5nos Computers @ N300 000			1,500,600.00						
70001001/23010114/13000011 Purchase of 4NosPrinters @N250 000 each			1,000,000.00						
Sub total			37,500,600.00						
75001001 - Min. of Post Basic Education									
75001001/23010112/05000001 Purchase of office Furniture			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+			
75001001/23010113/05000002 Purchase of Computers and Printers			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
75001001/23010119/05000003 Purchase of Power Generating Set			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+			
75001001/23030106/05000005 Renovation of 50 Senior Secondary Schools across Local Govts			400,000,000.00	140,000,000.00	140,000,000.00+	100.00%+			
75001001/23020107/05000006 Establishment of Education Center			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
75001001/23010125/05000007 Procurement and supply of science practical material			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
75001001/23020107/05000008 Construction of 3 classroom blocks in 6 Senior Sec. Schools			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
75001001/23010124/05000009 Purchase of Teaching Learning Equipment Aid For Snr Sec.Sch			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
75001001/23020107/05000010 Construction/Provision of Borehole in Senior Sec. Schools			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
75001001/23020111/05000011 Construction of library for 50 Senior Secondary Schools			180,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
75001001/23050102/05000012 Education management Information system database equipment			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
75001001/23010124/05000013 Furnishing of senior sec. schools and equipment procurement/			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
75001001/23050104/05000014 Scholarship Aid & Bursary Award			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
75001001/23050101/05000015 Establishment of skill acquisition centers in selected senio			75,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
75001001/23020107/05000016 Abia State school mapping senior sec. section.			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
75001001/23010124/05000017 Procurement of 5000 units of modern equipment in Senior Sec.			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
75001001/23010124/05000018 Provision of equipment of Technical Senior Sec. Schools.			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
75001001/23010124/05000019 Procurement of science lab tech equipment in Senior Sec. Sch			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
75001001/23010124/05000020 Development of Abia State strategic education sector plan			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
75001001/23010124/05000021 Procurement & distribution of instructional materials			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
75001001/23010124/05000022 Construction of specialized Senior Sec. School for hearing i			80,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
75001001/23010125/05000023 Abia State E-Library			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
75001001/23010124/05000024 Procurement of E-Learning/ICT Teaching Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
75001001/23050101/05000025 Abia Annual education summit			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
75001001/23050101/05000026 Programme/Project monitoring and evaluation of state educati			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
75001001/23020107/05000027 Construction of toilets in Senior Sec. Schools in the state			20,000,000.00						
75001001/23050101/05000028 Abia State Sickle Cell Adviciay Programme in Senior Sec. Sch			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
75001001/23050101/05000029 School of the visually impaired feeding programme			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
75001001/23010124/05000030 E-Learning/Radio/TV Education Programme			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
75001001/23050101/05000031 Abia State Safe School Programme			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
75001001/23050101/05000032 Annual school census in Abia State			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
75001001/23020102/05000033 Provision of additional office accommodation			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
Sub total			1,005,001,200.00	505,001,200.00	505,001,200.00+	100.00%+			

PART TWO

DETAILED CAPITAL EXPENDITURE SCHEDULES

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023

	Note	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
		₦	₦	₦	₦	₦	%	₦	₦	₦
CAPITAL EXPENDITURE BY PROGRAMME										
01 Economic Empowerment Through Agriculture	1	32,080,000.00	46,760,608.60	2,481,496,900.00	2,061,496,900.00	2,014,736,291.40+	2.27%+	28,044,820,700.00	28,745,947,100.00	29,464,593,800.00
02 Societal Re-Orientation	2	504,900,000.00	35,757,550.00	545,661,500.00	545,661,500.00	509,903,950.00+	6.55%+	1,249,356,840.00	1,280,592,000.00	1,312,603,700.00
03 Poverty Alleviation	3	347,097,968.31	19,149,257.00	1,046,501,800.00	801,702,300.00	782,553,043.00+	2.39%+	1,299,400,400.00	1,331,884,800.00	1,365,181,400.00
04 Improvement to Human Health	4	2,971,579,060.46	901,391,430.15	5,705,707,800.00	3,915,707,800.00	3,014,316,369.85+	23.02%+	77,028,771,661.00	78,868,405,400.00	80,840,116,200.00
05 Enhancing Quality of Education	5	2,334,071,956.74	1,304,883,974.40	7,289,926,200.00	4,925,926,200.00	3,621,042,225.60+	26.49%+	102,017,061,831.00	104,567,501,700.00	107,181,679,100.00
06 Housing and Urban Development	6	2,193,134,444.55	1,697,296,122.38	7,267,205,000.00	4,463,705,000.00	2,766,408,877.62+	38.02%+	51,224,383,944.00	57,630,002,700.00	59,070,747,200.00
07 Gender	7	25,513,769.70	6,498,955,146.69	506,000,000.00	506,000,000.00	5,992,955,146.69-	1,284.38%+	3,800,500,000.00	3,895,525,600.00	3,992,915,100.00
08 Youth	8	473,183,000.00	274,356,118.83	3,034,000,000.00	2,014,000,000.00	1,739,643,881.17+	13.62%+	16,117,746,000.00	16,520,695,000.00	16,933,707,900.00
09 Environmental Improvement	9	7,419,454,418.70	1,735,266,513.28	4,887,727,300.00	3,387,727,300.00	1,652,460,786.72+	51.22%+	4,611,085,000.00	4,726,365,100.00	4,844,527,000.00
10 Water Resources and Rural Development	10	135,215,000.00	212,995,091.24	1,858,603,800.00	694,881,524.00	481,886,432.76+	30.65%+	1,673,723,747.00	1,713,517,600.00	1,756,355,100.00
11 Information Communication and Technology	11		58,380,500.00	853,613,400.00	443,613,400.00	385,232,900.00+	13.16%+	1,149,112,300.00	1,171,671,200.00	1,200,961,900.00
12 Private Sector Growth and Development	12	235,114,635.00	235,034,000.00	3,346,794,700.00	1,646,794,700.00	1,411,760,700.00+	14.27%+	4,510,441,900.00	4,264,455,200.00	4,371,059,600.00
13 Reform of Government and Governance	13	7,278,373,948.46	21,134,962,182.13	26,258,726,700.00	29,423,991,400.00	8,289,029,217.87+	71.83%+	75,524,019,445.00	78,053,564,500.00	80,004,880,200.00
14 Power	14	2,211,066,687.50	570,643,490.00	1,654,051,600.00	594,773,876.00	24,130,386.00+	95.94%+	6,213,311,911.00	6,368,649,500.00	6,527,862,000.00
17 Road	17	19,261,507,358.14	27,439,471,000.00	17,899,533,000.00	30,854,332,500.00	3,414,861,500.00+	88.93%+	101,277,812,714.00	98,684,763,900.00	101,151,878,900.00
18 Airways	18			25,000,000.00	25,000,000.00	25,000,000.00+				
21 Oil and Gas Infrastructure	21			5,124,900.00	5,124,900.00	5,124,900.00+				
Total Program Expenditure		45,422,292,247.56	62,165,302,984.70	84,665,674,600.00	86,310,439,300.00	24,145,136,315.30+	72.03%+	475,741,548,393.00	487,823,541,300.00	500,019,069,100.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
Note 1 - Economic Empowerment Through Agriculture									
11001002/23020118/01000003 Cocoa Beans Processing Factory at Ikwano LGA	2,730,000.00	39,496,000.00	40,000,000.00	40,000,000.00	504,000.00+	98.74%+	302,481,000.00	310,043,200.00	317,794,700.00
11101002/23050101/01000001 Support farmers to help aggregate the harvest of Abia Rice i			10,000,000.00	10,000,000.00	10,000,000.00+		100,000,000.00	102,500,600.00	105,063,600.00
11101002/23050101/01000002 Fashion and food fair to showcase made in Abia goods			4,000,000.00	4,000,000.00	4,000,000.00+				
15102001/23020113/01000002 Expansion of POULTRY Houses (Layers & Broiler)			8,000,000.00	8,000,000.00	8,000,000.00+				
15001001/23050105/01000003 Raising of 2M genetically Imprvd Tenera specie Oil Palm Seed		4,840,008.60	20,000,000.00	20,000,000.00	15,159,991.40+	24.20%+	60,000,000.00	61,500,600.00	63,038,400.00
15001001/23050105/01000004 Revolving Agric Loan Scheme to Farmers in the Civil Service			30,000,000.00	30,000,000.00	30,000,000.00+				
15001001/23050105/01000009 S. M. U. (Raising of 1000 000 Improved F3 Amazen Cocoa Seedl			15,000,000.00	15,000,000.00	15,000,000.00+		30,000,000.00	30,750,300.00	31,518,600.00
15001001/23050103/01000010 Establishment of Farmers and Farmers cooperative data base	2,500,000.00		15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,374,600.00	15,758,800.00
15001001/23040101/01000014 Raising of 40 000 Indegenous Fruit Trees			15,000,000.00	15,000,000.00	15,000,000.00+		25,000,000.00	25,625,400.00	26,266,400.00
15001001/23050105/01000016 Liberation Farm for 17 LGAs/Agric Transformation	10,000,000.00		108,000,000.00	108,000,000.00	108,000,000.00+		77,600,000.00	79,540,200.00	81,528,200.00
15001001/23010127/01000021 Procurement of Agrochemicals for Cocoa and other Seedlings			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,374,600.00	15,758,800.00
15001001/23050105/01000022 Procurement of Fertilizer for the State			120,000,000.00	120,000,000.00	120,000,000.00+		150,000,000.00	153,750,300.00	157,594,200.00
15001001/23030112/01000026 Renovation of Agric Department	3,000,000.00		84,000,000.00	84,000,000.00	84,000,000.00+		78,000,000.00	79,949,600.00	81,948,400.00
15001001/23010127/01000030 Procurement of Engineering Workshop Equipment & Tools			8,000,000.00	8,000,000.00	8,000,000.00+		8,000,000.00	8,200,400.00	8,405,700.00
15001001/23050105/01000031 Raising of 25 000 Budded Citrus (15000 from FADAMA)			5,000,000.00	5,000,000.00	5,000,000.00+				
15001001/23050105/01000033 Community Based Rice Prod Project/Estab of Rice Milling Mach			440,857,100.00	40,857,100.00	40,857,100.00+				
15001001/23050105/01000037 Pig Breed Improvement and Production at Okoko Item			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
15001001/23020113/01000048 Provision of Requisite Meat Inspection Equipment			4,000,000.00	4,000,000.00	4,000,000.00+				
15001001/23020113/01000065 Construction of Abattoir at Omumauzo Ukwa west			30,000,000.00	30,000,000.00	30,000,000.00+		40,000,000.00	41,000,000.00	42,025,200.00
15001001/23050101/01000069 Aviam Influenza Control Check Point			27,000,000.00	27,000,000.00	27,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
15001001/23020113/01000075 Poultry Cluster in Two (2) Sen Zones - Abia North and south			47,000,000.00	47,000,000.00	47,000,000.00+		70,000,000.00	71,750,300.00	73,543,800.00
15001001/23020113/01000076 Renovation of Vet Clinic in the State			45,000,000.00	45,000,000.00	45,000,000.00+				
15001001/23020113/01000080 Prod of (10000) Broilers for 4 Cycle in a Year(Ogwe Golden Ch			12,000,000.00	12,000,000.00	12,000,000.00+				
15001001/23020113/01000083 Const of Cattle Control Post Lokpanta Owerrintam Obehie Aria			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,625,400.00	26,266,400.00
15001001/23020113/01000085 Rehabilitation and Stocking of Poultry Farm and battery Cage			30,000,000.00	30,000,000.00	30,000,000.00+		30,000,000.00	30,750,300.00	31,518,600.00
15001001/23010127/01000089 Procurement of tractor Lowbed & D6 Dozer			100,000,000.00	100,000,000.00	100,000,000.00+		575,900,000.00	590,297,700.00	605,055,200.00
15001001/23050101/01000095 Establishment of Native Goat Ranch at Abia Farm Okoko Item			8,000,000.00	8,000,000.00	8,000,000.00+				
15001001/23010127/01000096 Provision of Infrastructure for Accelerated Agriculture Devt			100,000,000.00	100,000,000.00	100,000,000.00+				
15001001/23001001/01000098 Expansion of Oyst Mushroom Farm			10,000,000.00	10,000,000.00	10,000,000.00+		22,000,000.00	22,549,800.00	23,114,000.00
15001001/23001001/01001101 Production of Policy Document and Agric Journal			4,000,000.00	4,000,000.00	4,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
15001001/23020113/01000103 Establishment of Commercial Palm Oil Processing Mill Alaocha			5,000,000.00	5,000,000.00	5,000,000.00+				
15001001/23020113/01000104 Establishment of oil Palm Belts at Ohamble Ukwa East			15,000,000.00	15,000,000.00	15,000,000.00+				
15001001/23050103/01000106 Monitoring and Evaluation			4,000,000.00	4,000,000.00	4,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
15001001/23020113/01000108 Special Intervention Projects	10,850,000.00	850,000.00	60,000,000.00	60,000,000.00	59,150,000.00+	1.42%+			
15001001/23020113/01000109 Establishment of Commercial Palm Oil Processing Mill @ Umuak			12,000,000.00	12,000,000.00	12,000,000.00+				
15001001/23020113/01000110 Establishment of Commercial Palm Oil Processing Mill @ Lohum			12,000,000.00	12,000,000.00	12,000,000.00+				
15001001/23050101/01000112 NUT.3 Capacity Building for commercial farmers at Community							9,000,000.00	9,224,500.00	9,455,000.00
15001001/23020113/01000113 Procurement of Decontamination Equipment/motorised fumigants			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
15001001/23020113/01000114 Agro Processing Enhancement and Livelihood Support(World Ba			20,000,000.00	20,000,000.00	20,000,000.00+				
15001001/23050103/01000119 Cadre Harmonise implementation in the State and participatio			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
15001001/23030112/01000120 Rehabilitation and stocking fish pond at the Min headquarters			27,000,000.00	27,000,000.00	27,000,000.00+		21,000,000.00	21,524,600.00	22,062,400.00
15001001/23030112/01000123 Reactivation of Palm oil mill at Mbawsi			10,000,000.00	10,000,000.00	10,000,000.00+				
15001001/23030113/01000124 Cultivation and processing of Afriacan Yam Beans			15,000,000.00	15,000,000.00	15,000,000.00+		18,000,000.00	18,450,200.00	18,911,200.00
15001001/23050101/01000126 Surveillance/Field Epidemiology and Advocacy			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
15001001/23010127/01000127 Procurement and distribution of Agro input and service provisi			60,000,000.00	60,000,000.00	60,000,000.00+				
15001001/23010127/01000128 Procurement and distribution of Agro input and service provi			50,000,000.00	50,000,000.00	50,000,000.00+				
15001001/23010127/01000129 procurement and distribution of Agro input and service provi			60,000,000.00	60,000,000.00	60,000,000.00+				
15001001/23010127/01000130 Procurement and distribution of Agro input and service provisi			10,000,000.00	10,000,000.00	10,000,000.00+				
15001001/23010127/01000131 Procurement and distribution of Agro input and service provisi			20,000,000.00	20,000,000.00	20,000,000.00+				
15001001/23050101/01000132 Extension services to 4000 farmers affected by impact of cov			5,000,000.00	5,000,000.00	5,000,000.00+				
15001001/23050101/01000133 Mechanisation services to 1 317 farmers affected by impact o			60,000,000.00	60,000,000.00	60,000,000.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
15001001/23030112/01000134			30,000,000.00	30,000,000.00	30,000,000.00+				
15001001/23030112/01000135			50,000,000.00	50,000,000.00	50,000,000.00+				
15001001/23030112/01000136			7,000,000.00	7,000,000.00	7,000,000.00+				
15001001/23020113/01000137			40,000,000.00	40,000,000.00	40,000,000.00+				
15001001/23020113/01000138			100,000,000.00	100,000,000.00	100,000,000.00+				
15001001/23020113/01000139			50,000,000.00	50,000,000.00	50,000,000.00+				
15001001/23020113/01000140			30,000,000.00	30,000,000.00	30,000,000.00+				
15001001/23020113/01000141			15,000,000.00	15,000,000.00	15,000,000.00+				
15001001/23020113/01000142			20,000,000.00	20,000,000.00	20,000,000.00+				
15001001/23020113/01000143			89,982,000.00	89,982,000.00	89,982,000.00+				
15001001/23020113/01000144			5,000,000.00	5,000,000.00	5,000,000.00+				
15001001/23020113/01000145			5,000,000.00	5,000,000.00	5,000,000.00+				
15001001/23020113/01000146			20,000,000.00	20,000,000.00	20,000,000.00+				
15001001/23020113/01000147			60,000,000.00	60,000,000.00	60,000,000.00+				
15001001/23030112/01000148			45,000,000.00	45,000,000.00	45,000,000.00+		45,000,000.00	46,124,900.00	47,278,500.00
15001001/23020113/01000149							90,600,000.00	92,865,500.00	95,187,200.00
15001001/23020113/01000150							170,600,000.00	174,865,500.00	179,237,600.00
15001001/23020113/01000151							100,000,000.00	102,500,600.00	105,063,600.00
15001001/23020113/01000152							100,000,000.00	102,500,600.00	105,063,600.00
15001001/23030112/01000153							125,000,000.00	128,124,900.00	131,327,800.00
15001001/23020113/01000154							60,000,000.00	61,500,600.00	63,038,400.00
15001001/23020113/01000155							40,000,000.00	41,000,000.00	42,025,200.00
15001001/23020113/01000156							4,000,000.00	4,099,700.00	4,201,800.00
15001001/23020113/01000157							160,000,000.00	164,000,000.00	168,099,700.00
15001001/23020113/01000158							313,139,100.00	320,967,600.00	328,991,600.00
15001001/23020113/01000159							110,000,000.00	112,750,300.00	115,569,000.00
15001001/23020113/01000160							310,000,000.00	317,750,300.00	325,693,900.00
15001001/23020113/01000161							24,400,000,000.00	25,010,000,000.00	25,635,249,700.00
15102001/23020113/01000002	3,000,000.00	332,000.00	2,000,000.00	2,000,000.00	1,668,000.00+	16.60%+	2,000,000.00	2,050,400.00	2,102,000.00
15102001/23010105/01000007			15,000,000.00	15,000,000.00	15,000,000.00+		195,000,000.00	199,875,100.00	204,871,500.00
15102001/23050101/13000011		305,000.00	3,000,000.00	3,000,000.00	2,695,000.00+	10.17%+	3,000,000.00	3,074,500.00	3,151,300.00
15102001/23050101/13000012		130,000.00	1,000,000.00	1,000,000.00	870,000.00+	13.00%+	1,500,000.00	1,537,800.00	1,576,200.00
15102001/23050101/13000017			600,200.00	600,200.00	600,200.00+		3,000,600.00	3,075,600.00	3,152,400.00
15102001/23050101/13000018		49,000.00	1,000,000.00	1,000,000.00	951,000.00+	4.90%+	5,000,000.00	5,124,900.00	5,253,300.00
15102001/23050101/13000019		9,600.00	57,600.00	57,600.00	48,000.00+	16.67%+			
15102001/23050101/13000020		249,000.00	1,000,000.00	1,000,000.00	751,000.00+	24.90%+	2,500,000.00	2,563,000.00	2,626,700.00
15102001/23020113/13000021		500,000.00	6,000,000.00	6,000,000.00	5,500,000.00+	8.33%+	7,500,000.00	7,687,800.00	7,879,900.00
20001001/23010113/11000002			5,000,000.00	5,000,000.00	5,000,000.00+				
54001001/23020113/01000001			20,000,000.00						
14001001/23020113/01000001							10,000,000.00	10,249,700.00	10,505,400.00
14001001/23020113/01000002							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23020113/01000003							20,000,000.00	20,500,600.00	21,013,200.00
Total	32,080,000.00	46,760,608.60	2,481,496,900.00	2,061,496,900.00	2,014,736,291.40+	2.27%+	28,044,820,700.00	28,745,947,100.00	29,464,593,800.00
Note 2 - Societal Reorientation									
11001002/23050103/02000001							50,000,000.00	51,249,700.00	52,530,600.00
23001001/23020118/02000001							2,000,000.00	2,050,400.00	2,102,000.00
23001001/23010129/02000002			4,000,000.00	4,000,000.00	4,000,000.00+		4,000,000.00	4,099,700.00	4,201,800.00
23001001/23010129/02000003			3,000,000.00	3,000,000.00	3,000,000.00+		3,000,000.00	3,074,500.00	3,151,300.00
23001001/23020107/02000004			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,025,200.00	1,050,400.00
23001001/23050103/02000005	152,000,000.00	8,102,200.00	100,000,000.00	100,000,000.00	91,897,800.00+	8.10%+	120,000,000.00	123,000,000.00	126,074,500.00
23001001/23010129/02000006		3,115,000.00	30,000,000.00	30,000,000.00	26,885,000.00+	10.38%+	20,000,000.00	20,500,600.00	21,013,200.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
23001001/23010129/02000009 Procurement of Photo Lab. Equip & Equip for Info Department			18,000,000.00	18,000,000.00	18,000,000.00+		18,000,000.00	18,450,200.00	18,911,200.00
23001001/23010129/02000011 Procurement of Digital Video Studio Equipment			2,500,600.00	2,500,600.00	2,500,600.00+		2,000,000.00	2,050,400.00	2,102,000.00
23001001/23020102/02000012 Construction of Archival Complex			10,000,000.00	10,000,000.00	10,000,000.00+		40,000,000.00	41,000,000.00	42,025,200.00
23001001/23050101/02000013 Social Media Network	156,950,000.00	7,740,000.00	30,000,000.00	30,000,000.00	22,260,000.00+	25.80%+	40,000,000.00	41,000,000.00	42,025,200.00
23001001/23050101/02000014 Government Publicity	190,950,000.00	14,932,500.00	165,000,000.00	165,000,000.00	150,067,500.00+	9.05%+	63,000,000.00	64,575,000.00	66,189,600.00
23001001/23010112/02000016 Acquisition of Archival Materials			2,000,000.00	2,000,000.00	2,000,000.00+		12,000,000.00	12,300,100.00	12,607,400.00
23001001/23050101/02000017 Promotion and Publicity of Nutririon activities in the State			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
23055001/23020105/02000001 Sinking of Borehole Reticulation & Overhead Tank			1,500,600.00	1,500,600.00	1,500,600.00+		2,000,000.00	2,050,400.00	2,102,000.00
23055001/23020101/02000002 Rehabilitation/Construction of Office Complex			2,500,600.00	2,500,600.00	2,500,600.00+		93,763,635.00	96,108,000.00	98,510,200.00
23055001/23010114/02000003 Procurement & Installation of Modern Printing Press			4,000,000.00	4,000,000.00	4,000,000.00+		240,000,000.00	246,000,000.00	252,150,100.00
23055001/23010119/02000004 Procurement & Installation of 500KVA Generating Set			2,500,600.00	2,500,600.00	2,500,600.00+		25,000,000.00	25,625,400.00	26,266,400.00
23055001/23010114/02000005 Procurement of Newsprint & Films							22,128,722.00	22,681,900.00	23,248,600.00
23055001/23020105/02000006 Purchase of Vehicles							130,000,000.00	133,249,700.00	136,581,000.00
23055001/23010114/02000007 Procurement of news Print and Films			1,000,000.00	1,000,000.00	1,000,000.00+		16,000,000.00	16,399,800.00	16,810,300.00
36052001/23020101/02000001 Completion of Tourism Board Office Building			2,000,000.00	2,000,000.00	2,000,000.00+				
36052001/23050101/02000002 Setting of Tourism Cuisine			1,000,000.00	1,000,000.00	1,000,000.00+				
36052001/23050101/02000003 Projecting and Revamping of State Domestic Tourism site			10,000,000.00	10,000,000.00	10,000,000.00+				
36052001/23050101/02000004 Enyi Abia Development of Tourism Carnivals			10,000,000.00	10,000,000.00	10,000,000.00+				
36052001/23050101/02000005 Development of made in Abia Tourism Materials			5,000,000.00	5,000,000.00	5,000,000.00+				
36052001/23050101/02000006 Abia State Tourism /Creative Summit/ Peagentry							12,000,000.00	12,300,100.00	12,607,400.00
29001001/23020124/02000013 Establishment of Ino. Trailer/Articulated Vehicle Park Aba							50,000,000.00	51,249,700.00	52,530,600.00
29001002/23010123/02000001 Purchase of Fire Fighting Equipment		1,867,850.00	4,000,000.00	4,000,000.00	2,132,150.00+	46.70%+	10,000,000.00	10,249,700.00	10,505,400.00
29001002/23030121/02000002 Rehabilitation/Repairs of Office Buildings @ Uratta Timber			2,000,000.00	2,000,000.00	2,000,000.00+		30,000,000.00	30,750,300.00	31,518,600.00
29001002/23020110/02000003 Establishment of Fire Service Station at Ohafia			18,000,000.00	18,000,000.00	18,000,000.00+				
29001002/23010115/02000006 Purchase of Photocopying Machine			1,509,000.00	1,509,000.00	1,509,000.00+		3,000,000.00	3,074,500.00	3,151,300.00
29001002/23030118/02000007 Fumigation of all Markets Motor Parks and other Public plac			4,000,000.00	4,000,000.00	4,000,000.00+		6,000,000.00	6,150,100.00	6,303,800.00
29001002/23020110/02000008 Establishment of Fire Service Station at Owerinta & Uturu							25,000,000.00	25,625,400.00	26,266,400.00
36004001/23010129/02000001 Purchase of Modern Band			2,051,600.00	2,051,600.00	2,051,600.00+		2,077,242.00	2,129,600.00	2,182,500.00
36004001/23020104/02000002 Construction of Abia Traditional Kitchen			3,098,500.00	3,098,500.00	3,098,500.00+		3,137,229.00	3,216,100.00	3,296,500.00
36004001/23010108/02000003 Purchase of Vehicle (Coastal Bus)			10,000,000.00	10,000,000.00	10,000,000.00+		10,125,006.00	10,378,100.00	10,637,400.00
36004001/23050104/02000004 State Cultural Festivals	5,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+		10,125,006.00	10,378,100.00	10,637,400.00
36004001/23050104/02000005 NAFEST			5,000,000.00	5,000,000.00	5,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
36004001/23050104/02000006 Abuja Canival			5,000,000.00	5,000,000.00	5,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
14001001/23020118/02000001 Construction/Provision of State Social/Children Home			5,000,000.00	5,000,000.00	5,000,000.00+				
14001001/23020119/02000002 Recreational Center for the Elderly Persons			6,000,000.00	6,000,000.00	6,000,000.00+		100,000,000.00	102,500,600.00	105,063,600.00
17008001/23030110/02000003 Rehabilitation Of Abia State Library Board			10,000,000.00	10,000,000.00	10,000,000.00+		1,000,000.00	1,025,200.00	1,050,400.00
17008001/23010112/02000006 Purchase of Office Furniture & Fittings			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
17008001/23010119/02000011 Purchase of Power Generating Sets			5,000,000.00	5,000,000.00	5,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
17008001/23010125/02000012 Purchase Of Library Books And Equipment			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,374,600.00	15,758,800.00
17008001/23030110/02000016 Rehabilitation/Repairs of Libraries			18,000,000.00	18,000,000.00	18,000,000.00+		18,000,000.00	18,450,200.00	18,911,200.00
17008001/23030110/02000017 Digitilization/Networking			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
17008001/23050101/02000018 Readership Promotion Campaign Programme			2,000,000.00	2,000,000.00	2,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
Total	504,900,000.00	35,757,550.00	545,661,500.00	545,661,500.00	509,903,950.00+	6.55%+	1,249,356,840.00	1,280,592,000.00	1,312,603,700.00
Note 3 - Poverty Alleviation									
11008001/23050101/03000001 Prepositioning & Stockpiling of Relief Materials for Victims			15,000,000.00	15,000,000.00	15,000,000.00+		40,000,000.00	41,000,000.00	42,025,200.00
11101001/23010122/03000006 Procurement and Supply of Medical Equipment	64,800,000.00	18,500,000.00			18,500,000.00-				
22005001/23050101/03000001 Design & Prod. of Equip./Machines for Small Scale Industries			7,500,600.00	7,500,600.00	7,500,600.00+		7,500,600.00	7,687,900.00	7,880,000.00
22005001/23010129/03000002 INSTALLATION OF PRODUCTION EQUIPMENTS			3,750,300.00	3,750,300.00	3,750,300.00+		3,750,300.00	3,843,900.00	3,939,900.00
22005001/23020118/03000003 BUILDING OF A WORKSHOP FOR STEEL PRODUCTION			4,649,500.00	4,649,500.00	4,649,500.00+		4,649,500.00	4,765,900.00	4,884,800.00
38002001/23050105/03000072 Agricultural Transformation Extension Agenda (A.T.E.A)		198,000.00			198,000.00-				
38005001/23050101/03000001 Government Counterpart Contribution for Poverty Alleviation			544,600,200.00	344,600,200.00	344,600,200.00+		1,243,500,000.00	1,274,587,100.00	1,306,451,500.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
54001001/23050101/03000001	Grant-In-Aid to 200 Communities self Help Project		20,000,000.00							
54001001/23050101/03000004	Poverty Reduction Welfare Scheme (Empowermt of loss of Incom		10,000,000.00	10,000,000.00	10,000,000.00+					
54001001/23030104/03000014	Repair of Head pumps (50 in Nos)		10,000,000.00							
54001001/23050101/03000018	Rural Access Mobility Project (RAMP)	267,250,613.35	100,000,000.00	100,000,000.00	100,000,000.00+					
54001001/23050101/03000019	Research and Development		5,000,000.00							
54001001/23050101/03000021	Establishment of Ministerial Website		3,000,000.00							
54001001/23050101/03000022	Rehabilitation of Community Development Training Centre		8,000,000.00							
54001001/23050101/03000023	Community Engagement Capacity Building and Information Gath		10,000,000.00	20,000,000.00	20,000,000.00+					
54001001/23050101/03000024	Community Policing Programme		5,000,000.00	42,708,800.00	42,708,800.00+					
54001001/23050101/03000025	Engagement of Town Union Executives/OpinionLeaders in the St		2,000,000.00							
54001001/23050103/03000027	Abia State Cash Transfer Programme	15,047,354.96	18,000,000.00	48,000,000.00	48,000,000.00+					
54001001/23050101/03000028	Provision of Skill Acquisition @Alaukwu Umuobiakwam in Obing		20,000,000.00							
54001001/23050101/03000029	Provision of Skill Acquisition@Elu Ohazu Igwebuikwe Asaeme in		20,000,000.00							
54001001/23020104/03000002	Construction of Skill Acquisition Centre@Obohia in Ukw East		20,000,000.00							
54001001/23020118/03000032	Construction of Skill Acquisition Centre @ Apu-Na-Ekpu in Is		20,000,000.00							
54001001/23050103/03000033	N-CARES Social Transfer		451,257.00	200,001,200.00	205,492,900.00	205,041,643.00+	0.22%+			
Total		347,097,968.31	19,149,257.00	1,046,501,800.00	801,702,300.00	782,553,043.00+	2.39%+	1,299,400,400.00	1,331,884,800.00	1,365,181,400.00
Note 4 - Improvement to Human Health										
11001001/23010122/04000003	Purchase of Health/Medical Equipments for Govt House Clinic	20,290,000.00	20,000,000.00	40,000,000.00	20,000,000.00		100.00%+	41,200,000.00	42,230,500.00	43,285,800.00
11033001/23050103/04000004	Monitoring and Evaluation	250,000.00		500,600.00	500,600.00	500,600.00+				
11033001/23030105/04000005	Abia State Aids Control Programme	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+				
73001001/23050101/04000002	Technical Training for 700 COVID 19 Response Newly Employed P			5,200,400.00	5,200,400.00	5,200,400.00+				
11101001/23010127/04000001	Purchase and Distribution of Food items to indigents Citizen	64,700,000.00	18,830,000.00	30,000,000.00	30,000,000.00	11,170,000.00+	62.77%+			
11101001/23010122/04000002	Procurement of Sanitizers Facemasks and other PPE	8,640,000.00		5,000,000.00	5,000,000.00	5,000,000.00+				
11101001/23010122/04000003	Purchase of Drugs and Disinfectants	21,940,000.00		10,500,600.00	10,500,600.00	10,500,600.00+				
11101001/23050103/04000004	Cash Support to Abia State Marketing and Quality Management	19,000,000.00								
11101001/23020102/04000005	Construction of 1No Nurses Quarters building at Owaza Cottage	5,540,000.00		4,000,000.00	4,000,000.00	4,000,000.00+				
11101001/23020102/04000006	Construction of HIV block at Cottage Hospital Owaza in Ukw	7,940,000.00		6,000,000.00	6,000,000.00	6,000,000.00+				
11101001/23020102/04000007	Construction of Agbozu Uzuakoli Health Centre in Bende L.G.A	3,700,000.00		2,500,600.00	2,500,600.00	2,500,600.00+				
11101001/23020102/04000008	Construction of staff quarters at Annu-Ukwu Community Umuako	3,700,000.00		3,000,000.00	3,000,000.00	3,000,000.00+				
11101001/23020106/04000009	Construction of staff quarters at Obehie Health Centre in Uk	2,925,000.00		2,500,600.00	2,500,600.00	2,500,600.00+				
11101001/23020106/04000010	Construction of health centre at Umunne Ato Community Isiala	17,910,000.00		16,000,000.00	16,000,000.00	16,000,000.00+				
11101001/23020106/04000011	Fencing of Okohia Primary Health Centre Ipu South Auto. Comm	3,940,000.00		2,200,400.00	2,200,400.00	2,200,400.00+				
11101001/23020106/04000012	Setting up of Quality Management Laboratory/Testing facility	41,000,000.00								
12003001/23030105/04000001	Renovation/Expansion of ABHA Clinic	5,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
12003001/23010122/04000002	Purchase of (1in no) Hummar Ambulance Bus	15,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00		100.00%+			
25005003/23010122/04000001	Purchase of Mindray 4D Ultra Sound Machines for Civil Servi		5,000,000.00	6,500,600.00	6,500,600.00	1,500,600.00+	76.92%+	19,000,000.00	19,475,400.00	19,962,800.00
25005003/23010122/04000002	Purchase of Purchase of 400MA /32KW/125 KVP Digital Mobile		2,500,000.00	3,000,000.00	3,000,000.00	500,000.00+	83.33%+	39,000,000.00	39,974,800.00	40,973,600.00
53001001/23020106/04000004	Renovation of Government Hospital in the State		95,847,582.00	100,000,000.00		95,847,582.00-				
71001001/23020106/04000001	Procurement of Personal Protective Equipment			5,000,000.00	5,000,000.00	5,000,000.00+				
71001001/23020106/04000002	Establishment of Quality laboratory			5,249,700.00	5,249,700.00	5,249,700.00+				
71001001/23020106/04000003	Procurement/Installation of Quality Control tools			5,249,700.00	5,249,700.00	5,249,700.00+				
71001001/23050103/04000004	Soft Loans to Craft and Artisans industries			50,000,000.00	50,000,000.00	50,000,000.00+				
26052001/23010122/04000001	Purchase of Hand Sanitizers			2,000,000.00	2,000,000.00	2,000,000.00+				
26052001/23010122/04000002	Purchase of Buckets with tap			2,000,000.00	2,000,000.00	2,000,000.00+				
26051002/23010122/04000001	Purchase of Digital Thermometers Hand-Sanitizers and PPEs			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,050,400.00	2,102,000.00
17019001/23020106/04000001	Construction of Medical Centre Block/Provision of Equipment			10,000,000.00	10,000,000.00	10,000,000.00+		10,125,006.00	10,378,100.00	10,637,400.00
21001001/23030105/04000001	Rehabilitation & Equipment of 4 General Hospitals	65,000,000.00	477,130,650.00	51,000,000.00	510,000,000.00	32,869,350.00+	93.56%+	500,000,000.00	512,500,600.00	525,313,300.00
21001001/23020106/04000003	Constr.of Class Room Blocks at School of Midwifery & Nursing			40,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	102,500,600.00	105,063,600.00
21001001/23050101/04000004	Immunization Programme Exercise	2,000,000.00	7,970,000.00	72,000,000.00	20,000,000.00	12,030,000.00+	39.85%+	100,000,000.00	102,500,600.00	105,063,600.00
21001001/23010122/04000005	Malaria Control (Net Distribution drug and spray)	88,754,940.55		20,000,000.00				18,000,000.00	18,450,200.00	18,911,200.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
21001001/23010102/04000006	Procurement of Hospital Equipments and furniture	770,700,000.00	6,000,000.00	21,000,000.00			6,000,000.00-	70,885,000.00	72,656,700.00	74,473,000.00
21001001/23030105/04000007	Rehabilitation of Leprosy Ward							38,860,000.00	39,831,900.00	40,828,200.00
21001001/23020106/04000008	Onchocerciasis Control			4,000,000.00				10,675,000.00	10,942,300.00	11,216,000.00
21001001/23020106/04000009	Production of 2011-2014 HMIS Form for Data Collection			20,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
21001001/23020106/04000010	Construction of Kitchen & Food store for school of Midwifery			2,000,000.00				20,000,000.00	20,500,600.00	21,013,200.00
21001001/23030105/04000016	Anti-retroviral therapy (HIV Treatment)			10,000,000.00				15,500,000.00	15,887,200.00	16,284,500.00
21001001/23030105/04000017	Rehabilitation of General Hospital Nkwo-agu-Isiochi	32,500,000.00								
21001001/23010102/04000018	Building of Cancer care Centre Umuahia			22,000,000.00				230,000,000.00	235,750,300.00	241,644,600.00
21001001/23010122/04000020	Purchase of Health Equipment		47,212,750.00	10,000,000.00	110,000,000.00	62,787,250.00+	42.92%+	220,531,494.00	226,044,500.00	231,695,200.00
21001001/23050101/04000021	Intergrated Mapping/baseline survey of schistir masis/spoil			10,000,000.00				15,000,000.00	15,374,600.00	15,758,800.00
21001001/23020106/04000022	Establishment of 3 No. General/Cottage Hospital.	200,000,000.00								
21001001/23010106/04000023	Central Medical Store (Drug Revolving Fund) Drug & Van			51,000,000.00				150,000,000.00	153,750,300.00	157,594,200.00
21001001/23020106/04000030	Purchase of 5 No Toyota Hilux for general Hospitals			20,000,000.00				250,000,000.00	256,249,700.00	262,655,500.00
21001001/23010105/04000031	Purchase of 4 no Buses							200,000,000.00	205,000,000.00	210,124,900.00
21001001/23010122/04000035	Drugs and Medical Supplies	49,000,000.00		81,000,000.00	131,000,000.00	131,000,000.00+				
21001001/23020106/04000039	Establishment of Blood Bank			30,500,600.00	20,500,600.00	20,500,600.00+		40,000,000.00	41,000,000.00	42,025,200.00
21001001/23020106/04000040	Establishment OF NTD Centre at Aba			10,000,000.00						
21001001/23020106/04000042	Establishment of Emergence Response (6No.)			30,000,000.00						
21001001/23020106/04000043	Establishment of Isolation Ward at Abia State Teaching Hospit			32,500,600.00	22,500,600.00	22,500,600.00+				
21001001/23020106/04000044	Abia State MTN Mobile Clinic			10,200,400.00						
21001001/23020106/04000045	Establishment of Cenral Medical Library			5,000,000.00				30,000,000.00	30,750,300.00	31,518,600.00
21001001/23020106/04000047	Establishment of Public Health Care Laboratory in 17 LGA	20,000,000.00		40,000,000.00						
21001001/23030105/04000048	Renovation of Central Medical Store	5,000,000.00		20,000,000.00				20,000,000.00	20,500,600.00	21,013,200.00
21001001/23020118/04000049	Installation of Incineration Plant			10,200,400.00				10,299,080.00	10,557,000.00	10,821,100.00
21001001/23030105/04000050	Renovations of student hostels in Schools of Nursing and Mid			20,000,000.00				80,000,000.00	82,000,000.00	84,050,400.00
21001001/23050101/04000053	Maternal Newborn under-five & young people Health Intervent	2,500,000.00		40,000,000.00	22,601,200.00	22,601,200.00+				
21001001/23050101/04000056	Contribution to NHIS (Equipping of Hospitals)			100,000,000.00						
21001001/23050101/04000059	Establishment of Abia State Geriatric Health care centre U	3,500,000.00		30,500,600.00	50,500,600.00	50,500,600.00+		48,000,000.00	49,200,400.00	50,430,900.00
21001001/23050101/04000060	Abia State Sickle Cell health programme	10,500,000.00		40,000,000.00	20,000,000.00	20,000,000.00+		5,500,000.00	5,637,500.00	5,778,000.00
21001001/23010122/04000062	Establishment of Isolation Ward/Completion of Work & install			20,000,000.00						
21001001/23010122/04000063	Establishment of Molecular laboratory	30,000,000.00		50,000,000.00						
21001001/23010122/04000066	Purchase of surgical beds for Isolation centre in Aba and um			10,000,000.00						
21001001/23010122/04000068	Completion of work and installation of of equipments at 2 is	20,000,000.00		20,000,000.00						
21001001/23050101/04000069	Capacity Building for health workers	4,860,000.00						46,000,000.00	47,150,100.00	48,329,000.00
21001001/23010105/04000070	purchase of medical Ambulances	30,000,000.00		30,000,000.00				50,000,000.00	51,249,700.00	52,530,600.00
21001001/23010122/04000071	Purchase of Automatic Springer machine			2,000,000.00						
21001001/23010122/04000072	Purchase of Personal Protective Equipments (PPEs)	200,000,000.00		2,000,000.00						
21001001/23010122/04000073	Purchase of Hospital Consumables			5,000,000.00				15,000,000.00	15,374,600.00	15,758,800.00
21001001/23030105/04000076	Renovation of Ndielu Ugwueke Health Centre in Bende L.G.A			10,000,000.00						
21001001/23020102/04000077	Construction of Staff Quarters @ Umuagu Health Centre in Isu			10,000,000.00						
21001001/23030105/04000079	Renovation & Equiping ofMgbelu Umunnekwe Health Centre @ Isi			5,000,000.00						
21001001/23020106/04000081	Fencing/Equipment of Amune Health Centre@ Arua Square Amune			5,000,000.00						
21001001/23020106/04000082	Construction/Equipping of Health Centre @ Koli Imenyi in Ben			10,000,000.00						
21001001/23020106/04000083	Equipment of Health Centre @ Nkwoegwu in Umuahia North			10,000,000.00						
21001001/23020106/04000084	Construction of Child /maternal Care Hospital at Aba General	765,000,000.00		50,000,000.00						
21001001/23020106/04000085	Construction of six flats Residential Doctors Quarters Aba G	265,000,000.00		5,000,000.00						
21001001/23020106/04000086	Construction of Modern Laboratory Centre of Ovim General Hos	77,500,000.00		30,000,000.00						
21001001/23050101/04000087	Establishment of Drug management Agency			10,200,400.00				20,000,000.00	20,500,600.00	21,013,200.00
21001001/23020106/04000088	Natioanl Surgical Obsterics Anesthesia and Nursing Plan (NSOA			10,000,000.00				20,000,000.00	20,500,600.00	21,013,200.00
21001001/23050101/04000089	Human Resources for Health Programmes Health Research			10,000,000.00				20,000,000.00	20,500,600.00	21,013,200.00
21001001/23050101/04000090	Immunization Plus & Malaria Progress for Creating Coverage &		22,635,133.15	10,000,000.00						
21001001/23020106/04000091	Renovation of structures at the Aba Health village			800,000,000.00				50,000,000.00	51,249,700.00	52,530,600.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21001001/23020106/04000092 Establishment of Family Health Department in the Ministry of							40,000,000.00	41,000,000.00	42,025,200.00
21001001/23050101/04000093 Organization of State Council on Health							25,000,000.00	25,625,400.00	26,266,400.00
21001001/23020106/04000094 conduct of occupational health surveillance							5,000,000.00	5,124,900.00	5,253,300.00
21001001/23020106/04000095 Health programmes coordination/Review meetings & Reports ge							10,000,000.00	10,249,700.00	10,505,400.00
21001001/23020106/04000097 Establishment of equipment maintenance unit							7,000,000.00	7,175,200.00	7,354,100.00
21001001/23020106/04000098 Development of Health Sector Medium term Expenditure framework							15,000,000.00	15,374,600.00	15,758,800.00
21001001/23020106/04000099 Establishment/equipping of Health Data Bank in the Ministry'							20,000,000.00	20,500,600.00	21,013,200.00
21001001/23020106/04000100 Health education and promotion activities							3,000,000.00	3,074,500.00	3,151,300.00
21001001/23020106/04000101 Upgrading of Schools of Nursing / Midwifery in the state to							30,000,000.00	30,750,300.00	31,518,600.00
21001001/23020106/04000102 Family planning activities							5,000,000.00	5,124,900.00	5,253,300.00
21001001/23020106/04000103 Health Partners Support		1,833,000.00			1,833,000.00-		146,000,000.00	149,649,500.00	153,390,200.00
21001001/23020106/04000104 NUT. 3 Establish and equip IMAM sites in 9 ward PHCs in the							45,000,000.00	46,124,900.00	47,278,500.00
21001001/23010122/04000105 NUT. 2 Procurement of nutrition commodities (MNP IFAS MMS							100,000,000.00	102,500,600.00	105,063,600.00
21001001/23010122/04000106 NUT.3 Procurement of nutrition equipment(weighing scales he							20,000,000.00	20,500,600.00	21,013,200.00
21001001/23020106/04000107 Establishment of ABSUTH Centre of Excellence							23,000,000,000.00	23,575,000,000.00	24,164,374,600.00
21001001/23020106/04000108 Establishment of Medical village							45,560,880,000.00	46,699,901,600.00	47,867,398,600.00
21001001/23050101/13000003 Organisation of Health Summit		16,500,000.00	30,000,000.00	10,000,000.00	6,500,000.00-	165.00%+			
21001001/23050101/13000004 Mid Term Review of SSHDP			8,000,000.00	8,000,000.00	8,000,000.00+		25,000,000.00	25,625,400.00	26,266,400.00
21001001/23050101/13000005 Nutrition Activities in the State	52,738,518.66	35,000,000.00	51,000,000.00	51,000,000.00	16,000,000.00+	68.63%+	70,500,000.00	72,262,900.00	74,069,600.00
21002001/23010108/04000001 Purchase of 1No. 18 Seater Aircondition Bus							47,000,000.00	48,175,200.00	49,379,300.00
21002001/23010106/04000002 Purchase of 1No. 4x4 WD pick-up Truck							45,000,000.00	46,124,900.00	47,278,500.00
21002001/23010113/04000003 Purch of Health Serv for formal Sect Workers (Gov Prem Contr			300,000,000.00	200,000,000.00	200,000,000.00+		1,266,950,928.00	1,298,624,300.00	1,331,090,100.00
21002001/23010112/04000004 Pur of Health Serv for Vulnerable Populatn (Equity Fund Cont			280,000,000.00	180,000,000.00	180,000,000.00+		1,117,663,553.00	1,145,605,000.00	1,174,244,900.00
21002001/23010115/04000005 Procurement of ICT Infrastructure			30,000,000.00	30,000,000.00	30,000,000.00+		42,000,000.00	43,050,400.00	44,127,200.00
21002001/23010115/04000008 Purchase Digital Photocopy Machines			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,025,200.00	1,050,400.00
21002001/23030121/04000009 Rehabilitation of Office Building							60,000,000.00	61,500,600.00	63,038,400.00
21003001/23010122/04000001 Purch. & Distributin of esential drugs injectn materials etc			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
21003001/23050103/04000002 Monitoring & Evaluation of Routine Primary Care Services			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
21003001/23010122/04000003 Routine Intergrated Mgt of Childhood Illness			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
21003001/23010122/04000005 Dev and roll out of Young People Health Service Strategy Pla			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,050,400.00	2,102,000.00
21003001/23010122/04000006 Maternal Newborn under-five & young people Health Intervent			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
21003001/23010122/04000007 Essential PHC Equipment KIT and Supplies (To Strengthen capa	7,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
21003001/23010112/04000008 Essential MNCH drugs and consumables (SPHCDA in 17 LGAs)			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
21003001/23020106/04000009 Community Awareness and Ownership and Participation(SPHCDA)			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
21003001/23050103/04000010 Monitoring and Supervision Programme (in the 17 LGAs)			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
21003001/23010122/04000013 Human Resources for Health delivery in the State Minimum PHC			4,500,600.00	4,500,600.00	4,500,600.00+		4,500,600.00	4,613,400.00	4,728,700.00
21003001/23030105/04000016 Routine School health Service			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
21003001/23030105/00000017 Renov of Primary Health Centre in Asa Umuakwu Ward in Ugunna			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
21003001/23050103/04000022 Family Planning Cordination Advocacy and Service Delivery			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
21003001/23010122/04000035 PPE Across the State			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
21003001/23010122/04000038 Procurement and distribution of Buckets with taps for 903PHC			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,040,400.00	2,102,000.00
21003001/23010122/04000040 Procurement and Distribution of safety boxes for Waste Manag			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
21003001/23050101/04000041 Establishment of Primary Health Database			6,000,000.00	6,000,000.00	6,000,000.00+		6,000,000.00	6,150,100.00	6,303,800.00
21003001/23010122/04000047 Procurement & Distribution of Food Demonstration Equipment			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
21003001/23050101/04000048 Basic Health Care Provision Fund (BHCPF) programmes in the 1			220,000,000.00	220,000,000.00	220,000,000.00+		171,655,000.00	225,500,600.00	231,138,100.00
21003001/23050101/04000050 Capacity Building of Community Health Influencers Programmes			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
21003001/23050101/04000051 Management of Malnutrition in Children under 5 years			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
21003001/23050101/04000052 Establishment & Management of Youth Friendly service Health			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
21003001/23050101/04000053 Building and Equipping of a world standard Severe Acute Malnu			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
21003001/23050101/04000054 Maternal Infant and young Child Nutrition interventions & C			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,625,400.00	26,266,400.00
21003001/23050101/04000055 Procurement of Cool Chain Equipment (19 Solar Direct Drive&			120,000,000.00	120,000,000.00	120,000,000.00+		120,000,000.00	123,000,000.00	126,074,500.00
21003001/23010122/04000056 Procurement and Disitribution of Data tools in 17 LGAS			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21003001/23020106/04000057			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
21003001/23010108/04000058							45,000,000.00		
21003001/23020106/04000059							3,345,000.00		
21026001/23010113/04000001		665,000.00	38,500,600.00	28,500,600.00	27,835,600.00+	2.33%+			
21026001/23010119/04000002		635,000.00	20,000,000.00	20,000,000.00	19,365,000.00+	3.18%+	20,000,000.00	20,500,600.00	21,013,200.00
21026001/23010122/04000003	6,054,750.00	31,647,375.00	200,000,000.00	100,000,000.00	68,352,625.00+	31.65%+	100,000,000.00	102,500,600.00	105,063,600.00
21026001/23010105/04000004		33,725,000.00	125,000,000.00	75,000,000.00	41,275,000.00+	44.97%+	120,000,000.00	123,000,000.00	126,074,500.00
21026001/23010112/04000005		873,040.00	7,000,000.00	7,000,000.00	6,680,000.00+	4.57%+	4,000,000.00	4,099,700.00	4,201,800.00
21026001/23050101/04000006	17,679,661.25	42,209,250.00	70,000,000.00	60,000,000.00	17,790,750.00+	70.35%+	70,000,000.00	71,750,300.00	73,543,800.00
21026001/23030105/04000007	1,671,150.00	14,175,390.00	30,000,000.00	20,000,000.00	5,824,610.00+	70.88%+	168,500,600.00	172,713,100.00	177,031,200.00
21026001/23010122/04000008		272,000.00	1,000,000.00	1,000,000.00	96,300.00-	109.63%+	1,000,000.00	1,025,200.00	1,050,400.00
21026001/23020106/04000012			16,000,000.00	16,000,000.00	16,000,000.00+		16,000,000.00	16,399,800.00	16,810,300.00
21026001/23010128/04000013		459,000.00	5,000,000.00	5,000,000.00	4,541,000.00+	9.18%+	5,000,000.00	5,124,900.00	5,253,300.00
21026001/23030102/04000014			2,000,000.00	2,000,000.00	2,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
21026001/23010122/04000000							5,000,000.00	5,124,900.00	5,253,300.00
21026001/23010122/04000016			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
21026001/23010122/04000017			70,000,000.00	20,000,000.00	20,000,000.00+		70,000,000.00	71,750,300.00	73,543,800.00
21026001/23020106/04000019			30,000,000.00	20,000,000.00	20,000,000.00+		30,000,000.00	30,750,300.00	31,518,600.00
21026001/23010105/04000020			25,000,000.00	15,000,000.00	15,000,000.00+		25,000,000.00	25,625,400.00	26,266,400.00
21026001/23010122/04000021			4,000,000.00	4,000,000.00	4,000,000.00+		6,000,000.00	6,150,100.00	6,303,800.00
21026001/23010122/04000022			450,000,000.00	200,000,000.00	200,000,000.00+		448,000,000.00	459,200,400.00	470,680,600.00
21026001/23010129/04000023			200,400.00	200,400.00	200,400.00+		200,400.00	205,300.00	210,100.00
21026002/23010122/04000001							2,000,000.00		
21026002/23010122/04000002							3,000,000.00		
21026002/23020106/04000003							23,000,000.00		
21026002/23010105/04000004							30,000,000.00	2,050,400.00	2,102,000.00
21026002/23010122/04000005							30,000,000.00	2,050,400.00	2,102,000.00
21026002/23050101/04000010			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
21026002/23020106/04000015			15,000,000.00	15,000,000.00	15,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
21026002/23050101/04000016			50,000,000.00	50,000,000.00	50,000,000.00+		60,000,000.00	61,500,600.00	63,038,400.00
21027010/23020106/04000001								8,282,100.00	8,488,600.00
21027010/23010122/04000002								819,900.00	840,300.00
21027010/23020127/04000003								139,399,800.00	142,884,800.00
21027010/23010122/04000004								60,941,200.00	62,464,600.00
21027010/23010106/04000005							40,000,000.00	4,720,300.00	4,838,000.00
21027010/23010106/04000006								177,027,600.00	181,453,700.00
21027010/23010122/04000007			100,000,000.00	100,000,000.00	100,000,000.00+		44,930,000.00	5,996,400.00	6,146,400.00
21027010/23010122/04000008							172,710,000.00	74,250,900.00	76,106,900.00
21027010/23010122/04000009								25,625,400.00	26,266,400.00
21027010/23010122/04000010							690,000.00	707,100.00	725,100.00
21027010/23010122/01000011								41,000,000.00	42,025,200.00
21027010/23020106/04000012								46,052,900.00	47,204,200.00
21027010/23020106/04000013							4,605,000.00		
21027010/23020106/04000014			80,000,000.00	80,000,000.00	80,000,000.00+				
21027010/23020106/04000015			7,000,000.00	7,000,000.00	7,000,000.00+			24,026,400.00	24,626,700.00
21027010/23020106/04000016			25,000,000.00	25,000,000.00	25,000,000.00+			7,175,200.00	7,354,100.00
21027010/23030105/04000019							72,440,000.00		
21027010/23010122/04000020			120,000,000.00	120,000,000.00	120,000,000.00+				
21027010/23020106/04000021			8,000,000.00	8,000,000.00	8,000,000.00+				
21027010/23010122/04000022			35,000,000.00	35,000,000.00	35,000,000.00+				
21027010/23010122/04000023			35,000,000.00	35,000,000.00	35,000,000.00+				
21027010/23010119/04000024			10,000,000.00	10,000,000.00	10,000,000.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21027010/23010122/04000025 Purchase of Ophthalmoscop			1,000,000.00	1,000,000.00	1,000,000.00+				
21027010/23010122/04000026 Purchase of B brain Dialog Plus Zoo 200 imodel dialysis mach			10,000,000.00	10,000,000.00	10,000,000.00+				
21027010/23010122/04000027 Purchase of (1no) Retinoscope			20,000,000.00	20,000,000.00	20,000,000.00+				
21027010/23010122/04000028 Purchase of B Scann machine Ultra sound for Eye			25,000,000.00	25,000,000.00	25,000,000.00+				
21027010/23010122/04000029 Purchase of (1no) Slect lamp microscope			5,000,000.00	5,000,000.00	5,000,000.00+				
21027010/23010122/04000030 Mobile x-ray for A&E = 7 000 000			10,000,000.00	10,000,000.00	10,000,000.00+		7,000,000.00		
21027010/23010122/04000031 Purchase of (1no) Puff- air tonometer			10,000,000.00	10,000,000.00	10,000,000.00+				
21027010/23010122/04000032 Purchase of Humphreys Matirx Meter			100,000,000.00	100,000,000.00	100,000,000.00+				
21027010/23010122/04000033 Purchase of Defibrilator Machine (2) 8 000 000							8,080,000.00		
21027010/23010122/04000034 Purchase of Echocardiograph (ECG) Machine 800 000							800,000.00		
21027010/23010122/04000035 Hemodialysis Machine Niprosurdial 55plus 2021/2022 Model @							136,000,000.00		
21027010/23020106/04000036 Dialysis Water Treatment Plant A. Conductivity Sensor Tub							59,455,000.00		
21027010/23010122/04000037 Orthopaedical Instrument a. Large Fragment Set @700 000.00							5,850,000.00		
21027010/23020106/04000038 Neurosurgical Instruments: Craniotomy Set 3 500 000 High s							25,000,000.00		
21027010/23010119/04000039 250KVA Sound Proof YARC Generator (YC6MK350L-D20) (123)							23,440,000.00		
21102001/23010122/04000001 Purchase of X-ray Machines			15,000,000.00	15,000,000.00	15,000,000.00+				
21102001/23020106/04000006 Renovation of General Hospitals - Umunnato Abiriba Mgboko			200,000,000.00	200,000,000.00	200,000,000.00+				
21102001/23010122/04000007 Purchase of Utra Sound Scan Machine at General Hospital Oha			20,000,000.00	20,000,000.00	20,000,000.00+				
21102001/23010122/04000008 Purchase of ECG Machine at General Hospital Isuikwuato			15,000,000.00	15,000,000.00	15,000,000.00+				
21102001/23010122/04000009 Purchase of Dialysis Machine at General Hospital Umunneato			20,000,000.00	20,000,000.00	20,000,000.00+				
21102001/23010122/04000010 Purchase of Laboratory Equipment at Genral Hospital Okpualan			15,000,000.00	15,000,000.00	15,000,000.00+				
21102001/23010122/04000011 Purchase of Theatre Equipment at Government Out Patient Clin			10,000,000.00	10,000,000.00	10,000,000.00+				
21102001/23010122/04000012 Purchase of Dental Clinic Equipment at Dental Centre Umuahia			12,000,000.00	12,000,000.00	12,000,000.00+				
21102001/23010122/04000013 Purchase of Optometry Equipment at General Hospital Ikwuano			7,000,000.00	7,000,000.00	7,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
21102001/23030105/04000014 Renovation of General Hospitals - Umunnato Abiriba Mgboko							194,000,000.00	198,849,900.00	203,821,100.00
21102001/23010122/04000025 Purchase of Utra Sound Scan Machine at General Hospital Oha							50,000,000.00	51,249,700.00	52,530,600.00
21102001/23010122/04000026 Purchase of Theatre Equipment at Government Out Patient Clin							5,000,000.00	5,124,900.00	5,253,300.00
21102001/23010122/04000030 Purchase of X-ray Machines							55,000,000.00	56,374,600.00	57,784,000.00
Total	2,971,579,060.46	901,391,430.15	5,705,707,800.00	3,915,707,800.00	3,014,316,369.85+	23.02%+	77,028,771,661.00	78,868,405,400.00	80,840,116,200.00
Note 5 - Enhancing Quality of Education									
11101001/23020106/04000013 ASOPADEC free Medical Outreach: Purchase of drugs and disin							13,821,418.00	14,166,900.00	14,521,000.00
11101001/23020107/05000004 Establishment of ICT centre & Science Lab @ Community Sec. S	12,400,000.00		10,000,000.00	10,000,000.00	10,000,000.00+				
11101001/23020111/05000005 Distribution of books an learning materials to selected schl	4,500,000.00		3,000,000.00	3,000,000.00	3,000,000.00+				
11101001/23020107/04000007 Construction and supply of 500 units of Galvanised school de	12,900,000.00		5,500,600.00	5,500,600.00	5,500,600.00+				
11101001/23020107/04000008 Construction of school lockers/ stools tables chairs and b	15,704,200.00		6,500,600.00	6,500,600.00	6,500,600.00+				
11101001/23030106/05000009 Renovation of Primary School at Umumba/Umudu	12,640,000.00	1,200,000.00			1,200,000.00-				
11101001/23030106/05000010 Renovation of two (2) classrooms with two (2) offices at Ama	240,000.00	11,500,000.00	1,600,200.00	1,600,200.00	9,899,800.00-	718.66%+			
11101001/23030106/05000011 Renovation of two (2) classroom halls at Amibo Community Sec	1,160,000.00		4,000,000.00	4,000,000.00	4,000,000.00+				
11101001/23030106/05000014 Reconstruction of four (4nos) classrooms block at Umuabiama	1,040,000.00		3,600,200.00	3,600,200.00	3,600,200.00+				
11101001/23020107/05000015 Construction of five (5nos) and One (1no) Office at Umuezigb	1,900,000.00		6,000,000.00	6,000,000.00	6,000,000.00+				
11101001/23030106/05000017 Construction of NYSC staff quarters lodge at Owaza Secondary	900,000.00		3,000,000.00	3,000,000.00	3,000,000.00+				
11101001/23030106/05000018 Renovation of two (2) classrooms one (1) hall and one (1) o	300,000.00		1,900,300.00	1,900,300.00	1,900,300.00+				
11101001/23030106/06000019 Renovation of two (2) No. Schools at Agburuik and Ntigha Ok	1,500,000.00								
11101001/23030106/05000020 Renovation of U.B.E Block at Owaza Central School in Ukwa We	840,000.00	1,000,000.00	3,000,000.00	3,000,000.00	2,000,000.00+	33.33%+			
11101001/23020107/05000021 Construction of 5 classroom block at Oloko Community Primary	1,440,000.00								
11101001/23020107/05000022 Construction of a six (6) classroom block at Umuahala Migran	1,040,000.00	2,700,000.00	3,500,600.00	3,500,600.00	800,600.00+	77.13%+			
11101001/23020107/05000023 Construction of fencing wall at Amato Community Nursery and	840,000.00		2,900,300.00	2,900,300.00	2,900,300.00+				
11101001/23020107/05000024 Construction of five (5) classroom block with offices at Aka	1,000,000.00		3,500,600.00	3,500,600.00	3,500,600.00+				
11101001/23020107/05000025 Construction of perimeters fence at Owaza Central School in	480,000.00		1,500,600.00	1,500,600.00	1,500,600.00+				
11101001/23020107/05000026 Construction of School Hall at Osaa Community Primary School	980,000.00		3,200,400.00	3,200,400.00	3,200,400.00+				
11101001/23020107/05000027 Construction of six (6) classroom block at Umuiku Isi Asa in	5,320,000.00		4,500,600.00	4,500,600.00	4,500,600.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101001/23020107/05000028	Construction of six (6) classroom blocks at Umuaka Secondary	5,280,000.00		4,500,600.00	4,500,600.00	4,500,600.00+			
11101001/23030106/05000029	Reconstruction of classroom block at Oberete Asa Community S	760,000.00		2,300,100.00	2,300,100.00	2,300,100.00+			
11101001/23020107/05000031	Construction of Toilet Facility at Nkwoachara Primary School	440,000.00		1,600,200.00	1,600,200.00	1,600,200.00+			
11101001/23020107/05000032	Fencing of fisher Nursry/Primary school Umuohu Azueke Ndume	1,100,000.00		4,000,000.00	4,000,000.00	4,000,000.00+			
11101001/23030106/05000033	Renovation of four (4) class room block with one (1) hall at	820,000.00							
11101001/23030106/05000034	Renovation of three(3) classrooms with two (2) offices at Og	6,000,000.00							
11101001/23020107/05000035	Construction of six classroom block with convience at Umuo	12,000,000.00		14,000,000.00	14,000,000.00	14,000,000.00+			
11101001/23030106/05000037	Fencing of Ohanze Comm. School in Obingwa L.G.A	29,320,000.00		28,000,000.00	28,000,000.00	28,000,000.00+			
11101001/23030106/05000039	Renovation of school hall at Nkpa Technical School Nkpa in	5,700,000.00							
11101001/23030106/05000040	Renovation of Mbala Central School Umunneochi L.G.A			6,000,000.00	6,000,000.00	6,000,000.00+			
11101001/23030106/05000041	Fencing of Amabo (LG) Primary School Okoko Item in Bende L.	14,300,000.00							
11101001/23030106/05000047	Distribution of books and learning materials to selected sch	2,700,000.00							
11101001/23030106/05000048	Renov. of Class hall at Ubani Primary school Ubani Ibeku Um	800,000.00		2,200,400.00	2,200,400.00	2,200,400.00+			
11101001/23030106/05000049	Renov of a Sch block in Amizi - Olokoro Prim Sch in Ikwano	600,000.00		2,200,400.00	2,200,400.00	2,200,400.00+			
11101001/23030106/05000050	Renov of Amibo Comm sec. school Hall Amibo Ubakala Umu Sth	6,500,000.00							
11101001/23030106/05000051	Renovation of 4 classrooms at Omuma Primary Sch in Aba North	640,000.00							
11101001/23010124/05000052	Procurement of Sch desk in some selected schs across 3 Sen Z	31,200,000.00	9,600,000.00	22,000,000.00	22,000,000.00	12,400,000.00+	43.64%+		
11101001/23020107/05000053	Constr of 2Nos Classroom block & 2nos Classroom hall Amamba	20,000,000.00		17,000,000.00	17,000,000.00	17,000,000.00+			
11101001/23030106/05000055	Renovation of Migrant School Umuezeke Umuekechi in Ukwa Wes			5,000,000.00	5,000,000.00	5,000,000.00+			
11101001/23030106/05000056	Renovation of Obokwe Sec. Sch. In Ukwa West L.G.A			5,000,000.00	5,000,000.00	5,000,000.00+			
11101001/23030106/05000057	Renovation of Ugwati Primary Sch. In Ukwa West L.G.A		2,420,000.00	5,000,000.00	5,000,000.00	2,580,000.00+	48.40%+		
11101001/23030106/05000058	Renovation of Umuorie Central Sch. In Ukwa West L.G.A		2,000,000.00	8,000,000.00	8,000,000.00	6,000,000.00+	25.00%+		
11101001/23050107/05000059	Construction of six(6) classroom blocks at Comm. Pri. School			7,000,000.00	7,000,000.00	7,000,000.00+			
11101001/23030106/05000060	Reconstruction of Umuokwor Central Sch. In Ukwa West L.G.A			4,000,000.00	4,000,000.00	4,000,000.00+			
11101001/23030106/05000061	Renovation of CPS Primary School Umuiku Ozar Asa 6no. Class						7,000,000.00	7,175,200.00	7,354,100.00
11101001/23030106/05000062	Fencing of Ozar secondary School Asa Ukwa West LGA						28,000,000.00	28,699,900.00	29,417,800.00
11101001/23020107/05000063	Construction of 5 classroom block and borehole with convinie						23,000,000.00	23,575,000.00	24,164,400.00
11101001/23030106/05000064	Renovation and remodelling of Umuotiri Primary School Aisiae						15,000,000.00	15,374,600.00	15,758,800.00
11101001/23020107/05000065	Construction of a model six (6) classroom block with convini						25,000,000.00	25,625,400.00	26,266,400.00
11101001/23030105/06000029	Reconstruction of Ogwe Health Centre with Borehole in Ukwa E						25,000,000.00	25,625,400.00	26,266,400.00
11101001/23030106/09000006	Provision for the cleaning of oil spillage and pipeline maint	46,628,386.00	27,000,000.00	22,000,000.00	22,000,000.00	5,000,000.00-	122.73%+		
11101001/23050101/09000007	Intervention work on refuse disposal at Ugwnagbo LGA	104,000,000.00	94,000,000.00	100,000,000.00	100,000,000.00	6,000,000.00+	94.00%+		
11101001/23050101/09000008	Intervention work on refuse disposal at Osisioma LGA	104,110,000.00	50,605,650.83	52,000,000.00	52,000,000.00	1,394,349.17+	97.32%+		
11101001/23020118/10000030	Construction of Obehie Umuokomiri Road to Ezendioma Express						800,000,000.00	820,000,000.00	840,500,600.00
11101001/23020118/10000031	Construction of Ogwe -Umuaka Road 3.2km in Phases						960,000,000.00	984,000,000.00	1,008,600,200.00
11101001/23030104/10000032	Reconstruction of Umuorie Road from Asa High School Express						600,000,000.00	615,000,000.00	630,374,600.00
11101001/23030104/10000033	Rehabilitation of 1.3km road Egbelu road in Umunteke Asa Uk						110,000,000.00	112,750,300.00	115,569,000.00
11101001/23030104/10000034	Construction of 2no. Borehole at various communities in Ibek						20,000,000.00	20,500,600.00	21,013,200.00
11101001/23030104/10000035	Construction of water borehole with tank and reticulation in						9,000,000.00	9,224,500.00	9,455,000.00
11101001/23020101/13000009	Construction of Amaku Nvosi Civic Centre in Isialangwa South	14,300,394.00							
11101001/230350101/1300010	Emergency Capital Project Intervention	64,000,000.00					500,000,000.00	512,500,600.00	525,313,300.00
11101001/23020101/13000020	Establishment of technical Centre at Obaji Umunteke Asa in U						50,000,000.00	51,249,700.00	52,530,600.00
11101001/23020118/13000021	Construction of a Police Post at Obehie Asa Ukwa West LGA						10,000,000.00	10,249,700.00	10,505,400.00
11101001/23020118/13000022	construction of modern Asa Civic Centre Hall at Obehie in Uk						130,000,000.00	133,249,700.00	136,581,000.00
11101001/23020103/14000025	Replacement of dilapidated cross and flashed lightning arre		5,323,087.79	6,000,000.00	6,000,000.00	676,912.21+	88.72%+		
63001001/23020107/05000001	Construction of Training Hall			10,000,000.00	10,000,000.00	10,000,000.00+	11,000,000.00	11,274,900.00	11,557,000.00
15102001/23010129/05000003	Replacement Damaged Studio Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	3,500,000.00	3,587,100.00	3,677,100.00
28001001/23050101/05000001	Equipping Of Standand Secondary School Labouratory Aba Sour			7,000,000.00	7,000,000.00	7,000,000.00+			
26051001/23010125/05000002	Purchase of Library Books and Equipment at Umuahia North		21,450,000.00			21,450,000.00-			
14001001/23050101/05000001	Production of GBV Information Education Communication (IEC)						30,000,000.00	30,750,300.00	31,518,600.00
14001001/23030103/05000002	Rehab of Community Dev Training Centre at Aiayi Bende LGA						120,000,000.00	123,000,000.00	126,074,500.00
14001001/23020107/05000003	Provision of Skills Acquisition centre @ in Arochukwu LGA						50,000,000.00	51,249,700.00	52,530,600.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
14001001/23030106/05000004							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23030106/05000005							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23030106/05000006							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23020107/05000007							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23020107/05000008							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23020107/05000009							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23050101/05000010							10,000,000.00	10,249,700.00	10,505,400.00
17001001/23050101/05000001	37,065,000.00	360,901,161.84	210,000,000.00	300,000,000.00	60,901,161.84-	120.30%+	64,725,000,000.00	66,384,124,900.00	68,043,727,600.00
17001001/23030106/05000002	20,000,000.00		67,000,000.00						
17001001/23030106/05000003		109,796.18			109,796.18-				
17001001/23030110/05000004			16,000,000.00				20,000,000.00	20,500,600.00	21,013,200.00
17001001/23030106/05000005			55,000,000.00						
17001001/23010125/05000009							15,000,000.00	15,374,600.00	15,758,800.00
17001001/23010112/05000010	3,000,000.00		10,000,000.00	20,000,000.00	20,000,000.00+		10,000,300.00	10,250,900.00	10,506,700.00
17001001/23050101/05000011			10,000,000.00						
17001001/23020107/05000016	2,000,000.00		20,000,000.00	22,000,000.00	22,000,000.00+		20,401,200.00	20,911,200.00	21,433,500.00
17001001/23010124/05000017			50,000,000.00	4,000,000.00	4,000,000.00+		100,000,000.00	102,500,600.00	105,063,600.00
17001001/23030106/05000018	300,000.00		40,000,000.00				40,200,000.00	41,205,300.00	42,235,300.00
17001001/23010113/05000020			40,000,000.00	4,000,000.00	4,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
17001001/23030121/05000021	479,432,075.99		30,000,000.00				20,000,000.00	20,500,600.00	21,013,200.00
17001001/23050101/05000024							20,000,000.00	20,500,600.00	21,013,200.00
17001001/23050101/05000025			10,000,000.00				15,000,000.00	15,374,600.00	15,758,800.00
17001001/23050101/05000026			50,000,000.00				50,000,000.00	51,249,700.00	52,530,600.00
17001001/23050104/05000029	397,000,000.00	40,000,000.00	200,000,000.00	180,000,000.00	140,000,000.00+	22.22%+	400,000,000.00	410,000,000.00	420,249,700.00
17001001/23010124/05000030			30,000,000.00				10,000,000.00	10,249,700.00	10,505,400.00
17001001/23050101/05000031	5,000,000.00		10,000,000.00	3,000,000.00	3,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
17001001/23010124/05000032		5,000,000.00	10,000,000.00		5,000,000.00-		12,000,000.00	12,300,100.00	12,607,400.00
17001001/23020111/05000033			15,000,000.00						
17001001/23010124/05000034			30,000,000.00	20,000,000.00	20,000,000.00+				
17001001/23020107/05000036			30,000,000.00				30,000,000.00	30,750,300.00	31,518,600.00
17001001/23050101/05000041		9,611,500.00	20,000,000.00		9,611,500.00-		8,000,000.00	8,200,400.00	8,405,700.00
17001001/23050101/05000043		17,560,000.00	2,000,000.00	18,000,000.00	440,000.00+	97.56%+	18,000,000.00	18,450,200.00	18,911,200.00
17001001/23020118/05000044			40,000,000.00	20,000,000.00	20,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
17001001/23050101/05000045			40,000,000.00				2,000,000.00	2,050,400.00	2,102,000.00
17001001/23050101/05000046			20,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
17001001/23050101/05000047			100,000,000.00				5,000,000.00	5,124,900.00	5,253,300.00
17001001/23050101/05000048			10,000,000.00				10,000,000.00	10,249,700.00	10,505,400.00
17001001/23020111/05000049			10,000,000.00						
17001001/23020111/05000050			10,000,000.00						
17001001/23020101/05000052			20,000,000.00						
17001001/23020107/05000053			30,000,000.00						
17001001/23050101/05000054			20,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
17001001/23020111/05000055			10,000,000.00						
17001001/23050101/05000056			10,000,000.00				5,000,000.00	5,124,900.00	5,253,300.00
17001001/23050101/05000057							10,000,000.00	10,249,700.00	10,505,400.00
17001001/23050101/05000058							10,000,000.00	10,249,700.00	10,505,400.00
17001001/23020107/05000059							850,000,000.00	871,249,700.00	893,031,200.00
17001001/23050101/05000060							25,000,000.00	25,625,400.00	26,266,400.00
17001001/23050101/05000061							20,145,910,345.00	20,649,558,200.00	21,165,797,100.00
17001001/23030106/05000062							20,000,000.00		
17001001/23030106/05000063							20,000,000.00		
17003001/23030106/05000005			42,000,000.00	21,000,000.00	21,000,000.00+		1,600,000,000.00	1,640,000,000.00	1,681,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17003001/23010112/05000007		621,000.00			621,000.00-		5,050,000.00	5,176,500.00	5,306,100.00
17003001/23010113/05000008							10,000,000.00	10,249,700.00	10,505,400.00
17003001/23030106/05000022			515,000,000.00	257,500,000.00	257,500,000.00+				
17003001/23030105/05000023							180,000,000.00	184,500,600.00	189,112,900.00
17003001/23020107/05000024							10,000,000.00	10,249,700.00	10,505,400.00
17003001/23050103/05000028			2,913,600.00	1,456,800.00	1,456,800.00+				
17003001/23020107/05000043			119,200,400.00	59,600,200.00	59,600,200.00+		340,000,000.00	348,500,600.00	357,213,600.00
17003001/23030106/05000050			1,200,000,000.00	600,000,000.00	600,000,000.00+				
17003001/23020107/05000051			72,000,000.00	36,000,000.00	36,000,000.00+				
17003001/23020107/05000052			20,000,000.00	10,000,000.00	10,000,000.00+				
17003001/23020118/05000070			137,500,600.00	68,750,300.00	68,750,300.00+				
17003001/23010129/05000073							4,000,000.00	4,099,700.00	4,201,800.00
17003001/23010129/05000074			108,500,600.00	54,250,300.00	54,250,300.00+		90,000,000.00	92,249,700.00	94,555,800.00
17003001/23030106/05000075			305,300,100.00	213,857,700.00	213,857,700.00+		1,500,000,000.00	1,537,500,600.00	1,575,937,600.00
17003001/23020107/05000076							3,600,000,000.00	3,690,000,000.00	3,782,249,700.00
17003001/23020107/05000077							493,000,000.00	505,325,300.00	517,958,000.00
17003001/23020107/05000078							510,000,000.00	522,750,300.00	535,818,800.00
17003001/23020107/05000079							50,000,000.00	51,249,700.00	52,530,600.00
17003001/23020107/05000080							65,800,000.00	67,445,300.00	69,131,900.00
17003001/23050101/05000081							2,500,000.00	2,563,000.00	2,626,700.00
17003001/23020107/05000082							9,000,000.00	9,224,500.00	9,455,000.00
17003001/23050103/05000083							9,000,000.00	9,224,500.00	9,455,000.00
17003001/23020107/05000084							41,000,000.00	42,025,200.00	43,075,600.00
17003001/23020107/05000085							230,000,000.00	235,750,300.00	241,644,600.00
17003001/23020101/06000001							21,615,500.00	22,156,000.00	22,709,500.00
17018001/23010101/05000001			100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	102,500,600.00	105,063,600.00
17018001/23020118/05000002			120,000,000.00	120,000,000.00	120,000,000.00+		120,000,000.00	123,000,000.00	126,074,500.00
17018001/23020107/05000003	513,000.00		250,000,000.00	250,000,000.00	250,000,000.00+		250,000,000.00	256,249,700.00	262,655,500.00
17018001/23020102/05000004		36,201,424.00	250,000,000.00	250,000,000.00	213,798,576.00+	14.48%+	250,000,000.00	256,249,700.00	262,655,500.00
17018001/23010124/05000005		50,390,360.66	20,000,000.00	20,000,000.00	30,390,360.66-	251.95%+	20,000,000.00	20,500,600.00	21,013,200.00
17018001/23010112/05000006	576,138,900.75	355,602,266.60	10,000,000.00	10,000,000.00	345,602,266.60-	3,556.02%+	10,000,000.00	10,249,700.00	10,505,400.00
17018001/23010124/05000007		94,109,013.24	20,000,000.00	20,000,000.00	74,109,013.24-	470.55%+	20,000,000.00	20,500,600.00	21,013,200.00
17018001/23010126/05000008			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
17018001/23010125/05000009		11,717,713.26	20,000,000.00	20,000,000.00	8,282,286.74+	58.59%+	20,000,000.00	20,500,600.00	21,013,200.00
17018001/23030113/17000001			60,000,000.00	60,000,000.00	60,000,000.00+		60,000,000.00	61,500,600.00	63,038,400.00
17019001/23010124/05000001			30,000,000.00	30,000,000.00	30,000,000.00+		30,375,000.00	31,134,400.00	31,912,300.00
17019001/23010126/05000002			5,000,000.00	5,000,000.00	5,000,000.00+		5,062,497.00	5,188,500.00	5,318,200.00
17019001/23020118/05000003			10,000,000.00	10,000,000.00	10,000,000.00+		10,125,006.00	10,378,100.00	10,637,400.00
17019001/23020101/05000004			12,000,000.00	12,000,000.00	12,000,000.00+		12,150,000.00	12,453,800.00	12,764,800.00
17019001/23020102/05000005			11,000,000.00	11,000,000.00	11,000,000.00+		11,137,503.00	11,415,400.00	11,701,100.00
17019001/23020118/05000007			54,000,000.00	54,000,000.00	54,000,000.00+		54,675,006.00	56,042,000.00	57,443,000.00
17019001/23010127/05000010			12,000,000.00	12,000,000.00	12,000,000.00+		12,000,000.00	12,300,100.00	12,607,400.00
17019001/23030110/05000011			10,000,000.00	10,000,000.00	10,000,000.00+		10,125,006.00	10,378,100.00	10,637,400.00
17021001/23050101/05000008			100,000,000.00	100,000,000.00	100,000,000.00+				
17021001/23050101/05000010			2,000,000.00	2,000,000.00	2,000,000.00+				
17021001/23050101/05000015			50,000,000.00	50,000,000.00	50,000,000.00+		150,000,000.00	153,750,300.00	157,594,200.00
17021001/23050101/05000016			45,000,000.00	45,000,000.00	45,000,000.00+		67,500,000.00	69,187,300.00	70,917,200.00
17021001/23050101/05000017			40,000,000.00	40,000,000.00	40,000,000.00+		100,000,000.00	102,500,600.00	105,063,600.00
17021001/23050101/05000018			50,000,000.00	50,000,000.00	50,000,000.00+		100,000,000.00	102,500,600.00	105,063,600.00
17021001/23050101/05000019			80,000,000.00	80,000,000.00	80,000,000.00+		150,000,000.00	153,750,300.00	157,594,200.00
17051001/23030106/05000001			24,000,000.00	24,000,000.00	24,000,000.00+				
17051001/23030106/05000002			20,000,000.00	20,000,000.00	20,000,000.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17051001/23020127/11000001 Construction Of ICT Infrastructures			2,000,000.00	2,000,000.00	2,000,000.00+		15,000,000.00	15,374,600.00	15,758,800.00
17051001/23030106/11000002 Rehabilitation of SEMB Umuahia Zonal Office			7,000,000.00	7,000,000.00	7,000,000.00+		400,000,000.00	410,000,000.00	420,249,700.00
17051001/23010105/05000001 Purchase of four Hilux Buses							100,000,000.00	102,500,600.00	105,063,600.00
17056001/23010105/05000002 Purchase of Motor Vehicle			3,500,600.00	3,500,600.00	3,500,600.00+		3,500,600.00	3,588,200.00	3,678,200.00
17056001/23010113/05000003 Purchase of office equipment			1,500,600.00	1,500,600.00	1,500,600.00+		1,500,600.00	1,537,800.00	1,576,200.00
17056001/23010112/05000004 Purchase of office furniture			1,500,600.00	1,500,600.00	1,500,600.00+		1,500,600.00	1,537,800.00	1,576,200.00
17056001/23050101/05000005 Award of Scholarship	28,800,000.00	3,000,000.00	85,000,000.00	85,000,000.00	82,000,000.00+	3.53%+	85,000,000.00	87,124,900.00	89,302,600.00
17064001/23020118/05000001 Conduct of State Exams	225,500,000.00	81,661,000.00	300,000,000.00	300,000,000.00	218,339,000.00+	27.22%+	326,000,000.00	334,150,100.00	342,504,200.00
17064001/23020107/13000005 Procurement / Installation of ICT Database	10,000,000.00	9,600,000.00	12,000,000.00	12,000,000.00	2,400,000.00+	80.00%+	4,500,000.00	4,612,300.00	4,727,600.00
17064001/23010123/13000006 Purchase of Fire Fighting Equipment	1,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00+		1,500,000.00	1,537,800.00	1,576,200.00
17003002/23050101/05000001 Teachers capacity building/R&D			6,000,000.00	6,000,000.00	6,000,000.00+		12,531,250.00	12,844,000.00	13,164,600.00
17003002/23050104/05000002 Teachers Award Programme			5,000,000.00	5,000,000.00	5,000,000.00+		3,140,625.00	3,219,600.00	3,300,000.00
17003002/23050101/05000003 Special Education Programme for the Physically Challenged Te							4,390,625.00	4,500,600.00	4,613,400.00
17003002/23050101/05000004 Teachers School Exchange Programme			2,000,000.00	2,000,000.00	2,000,000.00+		3,268,750.00	3,350,500.00	3,434,500.00
17065001/23020101/05000001 Building of library in the three (3) Senatorial Zone(Phase							50,000,000.00	51,249,700.00	52,530,600.00
21026002/23010106/05000001 Purchase Of Cars (No.5) @ 10m Per Vehicle			10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
21026002/23010108/05000002 Purchase of Buses (No 2) @ N5m per Bus			10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
21026002/23010112/05000003 Purchase Of Office Furniture And Fittings			10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
21026002/23010113/05000004 Purchase of Computers (No 20) @ N250 000 each			2,000,000.00	2,000,000.00	2,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
21026002/23010114/05000005 Purchase of Computers Printers (No 20)			7,500,600.00	7,500,600.00	7,500,600.00+		1,880,000.00	1,926,800.00	1,974,800.00
21026002/23010117/05000006 Purchase of Shredding Machine (No 50) @ N50 000 each			1,500,600.00	1,500,600.00	1,500,600.00+		400,000.00	410,500.00	421,300.00
21026002/23010119/05000007 Purchase of Power Generating Set			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
21026002/23010120/05000008 Purchase of Canteen/Kitchen Equipment			10,000,000.00	10,000,000.00	10,000,000.00+				
21026002/23010122/05000009 Purchase of Health/Midical Equipment			20,000,000.00	20,000,000.00	20,000,000.00+		25,000,000.00	25,625,400.00	26,266,400.00
21026002/23010124/05000011 Purchase Of Teaching/Learning Aid Equipment			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
21026002/23010125/05000012 Purchase Of Library Books And Equipment			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
21026002/23010128/05000013 Purchase of Security Equipment			6,000,000.00	6,000,000.00	6,000,000.00+		7,000,000.00	7,175,200.00	7,354,100.00
21026002/23020101/05000014 Construction/Provision of Office Building			40,000,000.00	40,000,000.00	40,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
21026002/23020127/05000016 Construction/Provision of ICT Infrastructure			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
21026002/23030102/05000017 Rehabilitation/Repair of Electricity			6,000,000.00	6,000,000.00	6,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
21026002/23040102/05000018 Erosion and Flood Control			20,000,000.00	20,000,000.00	20,000,000.00+				
21026002/23020101/05000019 Construction of College Administration Community Building			40,000,000.00	40,000,000.00	40,000,000.00+		30,000,000.00	30,750,300.00	31,518,600.00
21026002/23020101/05000020 Construction of College new Site							100,000,000.00	102,500,600.00	105,063,600.00
75001001/23010112/05000001 Purchase of office Furniture			2,500,600.00	2,500,600.00	2,500,600.00+				
75001001/23010113/05000002 Purchase of Computers and Printers			1,000,000.00	1,000,000.00	1,000,000.00+				
75001001/23010119/05000003 Purchase of Power Generating Set			1,500,600.00	1,500,600.00	1,500,600.00+				
75001001/23030106/05000005 Renovation of 50 Senior Secondary Schools across Local Govts			400,000,000.00	140,000,000.00	140,000,000.00+				
75001001/23020107/05000006 Establishment of Education Center			20,000,000.00	10,000,000.00	10,000,000.00+				
75001001/23010125/05000007 Procurement and supply of science practical material			10,000,000.00	10,000,000.00	10,000,000.00+				
75001001/23020107/05000008 Construction of 3 classroom blocks in 6 Senior Sec. Schools			50,000,000.00	50,000,000.00	50,000,000.00+				
75001001/23010124/05000009 Purchase of Teaching Learning Equipment Aid For Snr Sec.Sch			10,000,000.00	10,000,000.00	10,000,000.00+				
75001001/23020107/05000010 Construction/Provision of Borehole in Senior Sec. Schools			10,000,000.00	10,000,000.00	10,000,000.00+				
75001001/23020111/05000011 Construction of library for 50 Senior Secondary Schools			180,000,000.00	80,000,000.00	80,000,000.00+				
75001001/23050102/05000012 Education management Information system database equipment			10,000,000.00	10,000,000.00	10,000,000.00+				
75001001/23010124/05000013 Furnishing of senior sec. schools and equipment procurement/			8,000,000.00	8,000,000.00	8,000,000.00+				
75001001/23050104/05000014 Scholarship Aid & Bursary Award			10,000,000.00	10,000,000.00	10,000,000.00+				
75001001/23050101/05000015 Establishment of skill acquisition centers in selected senio			75,000,000.00	25,000,000.00	25,000,000.00+				
75001001/23020107/05000016 Abia State school mapping senior sec. section.			4,000,000.00	4,000,000.00	4,000,000.00+				
75001001/23010124/05000017 Procurement of 5000 units of modern equipment in Senior Sec.			20,000,000.00	10,000,000.00	10,000,000.00+				
75001001/23010124/05000018 Provision of equipment of Technical Senior Sec. Schools.			15,000,000.00	15,000,000.00	15,000,000.00+				
75001001/23010124/05000019 Procurement of science lab tech equipment in Senior Sec. Sch			5,000,000.00	5,000,000.00	5,000,000.00+				
75001001/23010124/05000020 Development of Abia State strategic education sector plan			4,000,000.00	4,000,000.00	4,000,000.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
75001001/23010124/05000021 Procurement & distribution of instructional materials			8,000,000.00	8,000,000.00	8,000,000.00+				
75001001/23010124/05000022 Construction of specialized Senior Sec. School for hearing i			80,000,000.00	30,000,000.00	30,000,000.00+				
75001001/23010125/05000023 Abia State E-Library			5,000,000.00	5,000,000.00	5,000,000.00+				
75001001/23010124/05000024 Procurement of E-Learning/ICT Teaching Equipment			5,000,000.00	5,000,000.00	5,000,000.00+				
75001001/23050101/05000025 Abia Annual education summit			6,000,000.00	6,000,000.00	6,000,000.00+				
75001001/23050101/05000026 Programme/Project monitoring and evaluation of state educati			4,000,000.00	4,000,000.00	4,000,000.00+				
75001001/23020107/05000027 Construction of toilets in Senior Sec. Schools in the state			20,000,000.00						
75001001/23050101/05000028 Abia State Sickle Cell Adviocay Programme in Senior Sec. Sch			10,000,000.00	10,000,000.00	10,000,000.00+				
75001001/23050101/05000029 School of the visually impaired feeding programme			10,000,000.00	10,000,000.00	10,000,000.00+				
75001001/23010124/05000030 E-Learning/Radio/TV Education Programme			5,000,000.00	5,000,000.00	5,000,000.00+				
75001001/23050101/05000031 Abia State Safe School Programme			4,000,000.00	4,000,000.00	4,000,000.00+				
75001001/23050101/05000032 Annual school census in Abia State			5,000,000.00	5,000,000.00	5,000,000.00+				
75001001/23020102/05000033 Provision of additional office accommodation			7,000,000.00	7,000,000.00	7,000,000.00+				
Total	2,334,071,956.74	1,304,883,974.40	7,289,926,200.00	4,925,926,200.00	3,621,042,225.60+	26.49%+	102,017,061,831.00	104,567,501,700.00	107,181,679,100.00
Note 6 - Housing and Urban Development									
11101001/23030103/06000007 Reconstruction of Umudobia Civic hall Ukwa West L.G.A	1,400,000.00		4,000,000.00	4,000,000.00	4,000,000.00+				
11101001/23020104/06000008 Construction of Asa North Auto. Comm. Hall in Ukwa West L.G.	580,000.00		2,000,000.00	2,000,000.00	2,000,000.00+				
11101001/23020104/06000009 Construction of Civic hall at Umuagwula Amaise Comm. In Obin	1,340,000.00		4,500,600.00	4,500,600.00	4,500,600.00+				
11101001/23020104/06000011 Construction of Mgboko / Akpuga Village Hall in Obingwa L.G.	1,160,000.00		4,000,000.00	4,000,000.00	4,000,000.00+				
11101001/23020104/06000012 Construction of Modern Civic Hall at Etitioha Owaza in Ukwa	1,330,000.00		3,699,900.00	3,699,900.00	3,699,900.00+				
11101001/23020104/06000013 Construction of Modern Civic Town Hall at Umuiku Isi Asa in	1,160,000.00		3,600,200.00	3,600,200.00	3,600,200.00+				
11101001/23020104/06000014 Construction of Residence House Military Camp Asa at 144 Bat	10,460,000.00		8,000,000.00	8,000,000.00	8,000,000.00+				
11101001/23020104/06000015 Construction of Umuala Village Hall in Isiala Ngwa South	470,000.00								
11101001/23020104/06000016 Reconstruction of Umuokwor Community Hall in Ukwa West L.G.A	700,000.00								
11101001/23030103/06000017 Rehabilitation of Umuebulungwu Town Hall (Asa) West L.G.A	640,000.00		2,200,400.00	2,200,400.00	2,200,400.00+				
11101001/23020104/06000018 Renovation / remodelling of Oborhia Town Hall West L.G.A	900,000.00		3,200,400.00	3,200,400.00	3,200,400.00+				
11101001/23030103/06000019 Renovation of Civic Hall at Umuagalaba Owaza in Ukwa West L.	500,000.00		1,600,200.00	1,600,200.00	1,600,200.00+				
11101001/23020104/06000020 Renovation of Itaja Ehre Olokoro Civic Hall in Umuahia Sout	900,000.00		3,300,100.00	3,300,100.00	3,300,100.00+				
11101001/23030103/06000021 Renovation of Mgboko Okpular Civic Centre in Obingwa L.G.A	500,000.00		1,500,600.00	1,500,600.00	1,500,600.00+				
11101001/23030103/06000023 Rehabilitation of Mgbedeala Civic hall in Umuahia South L.G.	1,640,000.00		5,500,600.00	5,500,600.00	5,500,600.00+				
11101001/23020107/06000024 Construction of Ulorgo Owaza civic/skill acquisition centre	12,540,000.00		11,000,000.00	11,000,000.00	11,000,000.00+				
11101001/23020101/06000025 Construction of Amaku Nvosi Civic Centre in Isialangwa South	5,600,000.00		3,200,400.00	3,200,400.00	3,200,400.00+				
11101001/23030121/06000026 Construction of DPO residence qtrs at Obehie in Ukwa West L.			10,000,000.00	10,000,000.00	10,000,000.00+				
11101001/23030121/06000027 Renovation and fencing of ASOPADEC Area Office at Obehie in			12,000,000.00	12,000,000.00	12,000,000.00+				
11101001/23030121/06000028 Renovation of Civic Centre at Ugwati Comm. in Ukwa West L.G.			5,000,000.00	5,000,000.00	5,000,000.00+				
11039001/23010119/13000005 Procurement of 2 Sound Proof Mikano Power Generating Set (A							14,000,000.00	14,350,500.00	14,709,400.00
11039001/23030121/13000006 Renovation of Office Building (Headquarters)							10,000,000.00	10,249,700.00	10,505,400.00
11039001/23010113/13000007 Procurement of 4 Laptops (2 for umuahia and 2 at Aba) and 2							1,600,000.00	1,639,900.00	1,680,700.00
11039001/23010114/13000008 procurement of 2 Develop 225i Copier machines @N400 000 an							1,100,000.00	1,127,300.00	1,155,000.00
25001001/23020107/06000001 Construction/Provision of Abia State Public Service Academy			25,000,000.00	25,000,000.00	25,000,000.00+		1,964,048,800.00	2,013,150,100.00	2,063,479,000.00
53001001/23020101/06000001 Construction of Abia State Secretariat Complex (Umuahia)			200,000,000.00						
53001001/23020104/06000004 Construction/Maintenance of Public Building in the State	1,944,483,000.00	1,164,499,132.54	1,000,000,000.00	1,450,000,000.00	285,500,867.46+	80.31%+			
53001001/23020101/06000005 Renov. of 4 C/room Blk @ Abala Sec School Obingwa			20,000,000.00						
53001001/23020102/06000018 Construction of Ultra Mordern Government House Complex			2,500,000,000.00	655,000,000.00	655,000,000.00+				
53001001/23020106/06000019 Completion of Court room Complex at Nkwoagu in Umunneochi LGA			20,000,000.00						
53001001/23020106/06000021 Constr of Abia State Diagnostice & Specialist Hosp Annex Ama			30,000,000.00						
53001001/23020107/06000028 Finishing of 6 Classroom Bik @ Ntighauzor Secondary School O			20,000,000.00						
53001001/23020101/06000040 Construction of state Government Lodge and Office Complex			50,000,000.00						
53001001/23020104/06000041 Completion of Internal Finishing of ICC	6,580,000.00		100,000,000.00						
53001001/23020119/06000049 Maintenance of Internationa Conference centre (ICC)	5,700,000.00	5,438,800.00	50,000,000.00		5,438,800.00-				
53001001/23020104/06000054 Completion of Court room complex at Apumiri i Umuahia South L			50,000,000.00						

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
53001001/23030105/06000057		25,000,000.00	30,000,000.00		25,000,000.00-				
53001001/23020101/06000068			30,000,000.00						
53001001/23020101/06000070			280,000,000.00						
53056001/23010107/06000001		4,400,000.00	35,000,000.00	35,000,000.00	30,600,000.00+	12.57%+	45,000,000.00	46,124,900.00	47,278,500.00
53056001/23010108/06000003		9,799,600.00	10,000,000.00	10,000,000.00	200,400.00+	98.00%+	15,000,000.00	15,374,600.00	15,758,800.00
53056001/23010108/06000004		5,000,000.00	5,000,000.00	5,000,000.00		100.00%+	32,000,000.00	32,799,600.00	33,619,500.00
60057001/23010101/06000001							500,000,000.00	512,500,600.00	525,313,300.00
54001001/23020104/06000004			20,000,000.00						
54001001/23020104/06000005			20,000,000.00						
54001001/23020104/06000006			20,000,000.00						
54001001/23020113/06000007			20,000,000.00						
54001001/23030103/06000008			20,000,000.00						
54001001/23020104/06000011			20,000,000.00						
54001001/23020104/06000012			20,000,000.00						
54001001/23020104/06000013			20,000,000.00						
54001001/23020104/06000014			20,000,000.00						
54001001/23020104/06000015			20,000,000.00						
54001001/23020104/06000016			20,000,000.00						
53010001/23010107/06000004							30,000,000.00	30,750,300.00	31,518,600.00
53010001/23020101/06000005			1,000,000.00	1,000,000.00	1,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
53010001/23050101/00006006	1,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00+		40,000,000.00	41,000,000.00	42,025,200.00
53010001/23010101/00006008	1,000,000.00								
53010001/23030121/13000001		1,000,000.00	3,000,000.00	3,000,000.00	2,000,000.00+	33.33%+			
53010001/23010106/13000002			3,000,000.00	3,000,000.00	3,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
53010001/23010101/13000003	2,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+				
53010001/23050101/23000004			40,000,000.00	40,000,000.00	40,000,000.00+				
60001001/23010133/06000001			10,000,000.00	10,000,000.00	10,000,000.00+				
60001001/23040101/06000002			30,000,000.00	30,000,000.00	30,000,000.00+				
60001001/23020118/06000004		2,207,499.84			2,207,499.84-				
60001001/23010101/06000008			20,000,000.00	20,000,000.00	20,000,000.00+				
60001001/23010133/06000010			10,000,000.00	10,000,000.00	10,000,000.00+				
60001001/23010101/06000021			3,000,000.00	3,000,000.00	3,000,000.00+				
60001001/23010101/06000023			5,000,000.00	5,000,000.00	5,000,000.00+				
60001001/23010101/06000030		20,000,000.00	20,000,000.00	20,000,000.00		100.00%+			
60001001/23010101/06000033			2,000,000.00	2,000,000.00	2,000,000.00+				
60001001/23010101/06000035			80,000,000.00	80,000,000.00	80,000,000.00+				
60001001/23050101/06000036			5,000,000.00	5,000,000.00	5,000,000.00+				
60001001/23020127/06000041			5,000,000.00	5,000,000.00	5,000,000.00+				
60001001/23020127/06000047			5,000,000.00	5,000,000.00	5,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
60001001/23050101/06006048		307,000,000.00	760,399,800.00	560,399,800.00	253,399,800.00+	54.78%+	780,000,000.00	799,500,600.00	819,488,600.00
60001001/23050101/00006049		16,175,000.00	100,000,000.00	100,000,000.00	83,825,000.00+	16.18%+	380,000,000.00	389,500,600.00	399,237,700.00
60001001/23020118/06000050			10,000,000.00	10,000,000.00	10,000,000.00+		50,000,000.00	51,249,700.00	52,530,600.00
60001001/23050101/06000051			1,000,000.00	1,000,000.00	1,000,000.00+				
60001001/23020104/06000057		14,804,050.00	80,000,000.00	80,000,000.00	65,195,950.00+	18.51%+			
60001001/23020104/06000059			20,000,000.00	20,000,000.00	20,000,000.00+				
60001001/23020104/06000060			15,000,000.00	15,000,000.00	15,000,000.00+				
60001001/23020112/06000061			200,000,000.00	191,500,000.00	191,500,000.00+				
60001001/23020118/06000062			6,000,000.00	6,000,000.00	6,000,000.00+				
60001001/23020118/06000063			50,000,000.00	50,000,000.00	50,000,000.00+				
60001001/23020118/06000064			6,000,000.00	6,000,000.00	6,000,000.00+				
60001001/23020118/06000065			6,000,000.00	6,000,000.00	6,000,000.00+				
60001001/23020118/06000066			10,000,000.00	10,000,000.00	10,000,000.00+		30,000,000.00	30,750,300.00	31,518,600.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
60001001/23020118/06000067 Compensation on Land for Public Building Layout			15,000,000.00	15,000,000.00	15,000,000.00+				
60001001/23020118/06000068 Acquisition of Land@ Ubakala and Ntigha Axis for Diaspora			30,000,000.00	30,000,000.00	30,000,000.00+		2,000,000,000.00	2,050,000,000.00	2,101,249,700.00
60001001/23020118/06000069 Acquisition of @ Ovom to accommodate overflow @ Mbaisii			10,000,000.00	10,000,000.00	10,000,000.00+				
60001001/23020118/06000070 Development of Valley Veiw Layout Phase III at Ossah/ Missi			80,000,000.00	80,000,000.00	80,000,000.00+		3,500,000.00	3,587,100.00	3,677,100.00
60001001/23020118/06000071 Compensation of Land for Public Building Layout(Isi Court U			30,000,000.00	30,000,000.00	30,000,000.00+				
60001001/23020118/06000072 Acquisition of Land at Ekeoba Umuahia North			20,000,000.00	20,000,000.00	20,000,000.00+				
60001001/23020118/06000073 Parcelation Surveying of Mbaisii layout			20,000,000.00	20,000,000.00	20,000,000.00+				
60001001/23010101/06000074 Acquisition of Lands for the Constr of Qrts for Judges of CC			262,500,600.00	162,500,600.00	162,500,600.00+				
60001001/23020118/06000075 Compensation for acquiring 608 hectares of land at New Abia							510,000,000.00	522,750,300.00	535,818,800.00
60001001/23020118/06000076 Compensation for 80 hectares of land donated at Umunneochi							10,000,000.00	10,249,700.00	10,505,400.00
60001001/23010101/06000077 Compensation for 100 hectares to be acquired at Lokpanta for							135,000,000.00	138,374,600.00	141,834,400.00
60001001/23010101/06000079 Compensation for 80 hectares of land donated for Federal Col							205,000,000.00	210,124,900.00	215,378,200.00
60001001/23010101/06000079 Compensation for 80 hectares of land donated for Federal Col							25,000,000.00	25,625,400.00	26,266,400.00
60001001/23010101/06000080 Compensation for 300 hectares of land at Amibo Umuahia Sout							400,000,000.00	410,000,000.00	420,249,700.00
60001001/23010101/06000081 Compensation for 100 hectares of land at Ndagbo Isiadu Ibeku							135,000,000.00	138,374,600.00	141,834,400.00
60001001/23010101/06000082 Preparation of CSC land for Legislators' Quarters in Umuahia							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23010101/06000084 Compensation for land to be acquired for expansion of Umuika							250,000,000.00	256,249,700.00	262,655,500.00
60001001/23010101/06000084 Compensation for land to be acquired for expansion of Umuika							500,000,000.00	512,500,600.00	525,313,300.00
60001001/23010101/06000085 Entry rites for realisation of 100 hectarees of land at Umuo							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23010101/06000086 Entry rites and compensation for acquiring 1217 hectares of							30,000,000.00	30,750,300.00	31,518,600.00
60001001/23010101/06000087 Entry rites and compensation for acquiring 900 hectares of l							30,000,000.00	30,750,300.00	31,518,600.00
60001001/23010101/06000088 Realisation of Government Station Layout at Uzuakoli/ Lohum							50,000,000.00	51,249,700.00	52,530,600.00
60001001/23010101/06000089 Entry rites for acquisition of Cement Factory land at Arochu							50,000,000.00	51,249,700.00	52,530,600.00
60001001/23010101/06000090 Compensation for 1931 Hectares of land Acquired by ABSG at O							500,000,000.00	512,500,600.00	525,313,300.00
60001001/23010101/06000091 Acquisition of 2 Hectares of land at Obingwa LG for Children							4,000,000.00	4,099,700.00	4,201,800.00
60001001/23010101/06000092 Acquisition of 2 Hectares of land at Umuana Ndume Ibeku for							4,000,000.00	4,099,700.00	4,201,800.00
60001001/23010101/06000093 Constitution of Land Use and Allocation Committee (LUAC)							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23050101/06000094 Survey of 608 hectares of land at New Abia City (between Uba							31,000,000.00	31,775,500.00	32,570,200.00
60001001/23050101/06000095 Survey of 80 hectares of land donated at Umunneochi for Fede							4,500,000.00	4,612,300.00	4,727,600.00
60001001/23050101/06000096 Survey of 100 hectares to be acquired at Lokpanta for Cattle							5,500,000.00	5,637,500.00	5,778,000.00
60001001/23050101/06000097 Survey of 154 hectares for Trailer Parks and Light Industria							25,000,000.00	25,625,400.00	26,266,400.00
60001001/23050101/06000098 Survey of 80 hectares of land donated for Federal College of							5,000,000.00	5,124,900.00	5,253,300.00
60001001/23050101/06000099 Survey of 300 hectares of land at Amibo Umuahia South L.G.A							16,500,000.00	16,912,400.00	17,335,000.00
60001001/23050101/06000100 Survey of 100 hectares of land at Ndagbo Isiadu Ibeku Umuah							5,500,000.00	5,637,500.00	5,778,000.00
60001001/23050101/06000101 Surveying of CSC land for Legislators' Quarters in Umuahia							5,000,000.00	5,124,900.00	5,253,300.00
60001001/23050101/06000102 Survey of 100 hectares of land for Science and Tech Village							7,500,000.00	7,687,800.00	7,879,900.00
60001001/23050101/06000103 Survey of land to be acquired for expansion of Umuikaa - Owe							30,000,000.00	30,750,300.00	31,518,600.00
60001001/23050101/06000104 Surveying of 100 hectarees of land at Umuocheala Owerrinta							5,500,000.00	5,637,500.00	5,778,000.00
60001001/23050101/06000105 Survey of acquiring 1217 hectares of land at Ohafia Golf Cou							70,000,000.00	71,750,300.00	73,543,800.00
60001001/23050101/06000106 Survey of acquiring 900 hectares of land at Nsulu for Herita							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23050101/06000107 Realisation of Government Station Layout at Uzuakoli/ Lohum							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23050101/06000108 Surveying of Cement Factory land at Arochukwu							50,000,000.00	51,249,700.00	52,530,600.00
60001001/23050101/06000109 Survey of 1931 Hectares of land Acquired by ABSG at Owaza in							100,000,000.00	102,500,600.00	105,063,600.00
60001001/23050101/06000110 Survey of 2 Hectares of land at Obingwa LG for Children Recr							550,000.00	564,200.00	578,600.00
60001001/23050101/06000111 Survey of 2 Hectares of land at Umuana Ndume Ibeku for Child							5,000,550,000.00	5,125,564,200.00	5,253,703,400.00
60001001/23050101/06000112 Survey of Amauba Land Acquisition Phase II Umuahia South LG							3,500,000.00	3,587,100.00	3,677,100.00
60001001/23050101/06000113 Procurement of Survey tools: Dual Frequency GPS & Rover Tot							60,000,000.00	61,500,600.00	63,038,400.00
60001001/23050101/06000114 Percellation of Mbaisii Layout at Ogbor Hill Aba							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23050101/06000115 Surveying Parcelation of Ovom to accommodate overflow at M							5,000,000.00	5,124,900.00	5,253,300.00
60001001/23050101/06000116 Parcelation Topographical Surveying of Valley View Layout O							30,000,000.00	30,750,300.00	31,518,600.00
60001001/23050101/06000117 Parcelation Topographical Surveying of Ekeoba							10,000,000.00	10,249,700.00	10,505,400.00
60001001/23050101/06000118 Parcelation/ Topographical Surveying of Mbalano							10,000,000.00	10,249,700.00	10,505,400.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
60001001/23050101/06000119							10,000,000.00	10,249,700.00	10,505,400.00
60001001/23050101/06000120							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23050101/06000121							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23050101/06000122							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23050101/06000123							18,000,000.00	18,450,200.00	18,911,200.00
60001001/23050101/06000124							19,000,000.00	19,475,400.00	19,962,800.00
60001001/23050101/06000125							5,000,000.00	5,124,900.00	5,253,300.00
60001001/23050101/06000126							4,000,000,000.00	4,100,000,000.00	4,202,500,600.00
60001001/23050101/06000127							400,000.00	410,500.00	421,300.00
60001001/23050101/06000128							36,000,000.00	36,900,300.00	37,822,300.00
60001001/23050101/06000129							10,000,000.00	10,249,700.00	10,505,400.00
60001001/23020118/06000130							400,000,000.00	410,000,000.00	420,249,700.00
60001001/23020118/06000131							1,000,000,000.00	1,025,000,000.00	1,050,625,400.00
60001001/23020118/06000132							50,000,000.00	51,249,700.00	52,530,600.00
60001001/23020118/06000133							160,000,000.00	164,000,000.00	168,099,700.00
60001001/23020118/06000134							100,000,000.00	102,500,600.00	105,063,600.00
60001001/23020118/06000135							60,000,000.00	61,500,600.00	63,038,400.00
60001001/23020118/06000136							60,000,000.00	61,500,600.00	63,038,400.00
60001001/23020118/06000137							70,000,000.00	71,750,300.00	73,543,800.00
60001001/23020118/06000138							33,445,596.00	34,282,100.00	35,139,200.00
60001001/23020118/06000139							30,688,348.00	31,455,000.00	32,241,300.00
60001001/23020118/06000140							70,000,000.00	71,750,300.00	73,543,800.00
60001001/23020118/06000141							10,000,000.00	10,249,700.00	10,505,400.00
60001001/23020118/06000142							15,000,000.00	15,374,600.00	15,758,800.00
60001001/23030103/06000143							50,000,000.00	51,249,700.00	52,530,600.00
60001001/23020118/06000144							183,000,000.00	187,575,000.00	192,264,100.00
60001001/23020118/06000145							125,000,000.00	128,124,900.00	131,327,800.00
60001001/23020118/06000146							150,000,000.00	153,750,300.00	157,594,200.00
60001001/23020118/06000147							100,000,000.00	102,500,600.00	105,063,600.00
60001001/23020118/06000148							20,000,000.00	20,500,600.00	21,013,200.00
60001001/23020118/06000149							25,000,000,000.00	30,750,000,000.00	31,518,750,300.00
60001001/23020118/06000150							2,000,000,000.00	2,050,000,000.00	2,101,249,700.00
60001001/23020118/06000151							2,000,000,000.00	2,050,000,000.00	2,101,249,700.00
60001001/23020118/06000152							300,000,000.00	307,500,600.00	315,188,400.00
60001001/23030121/06000153							200,000,000.00	205,000,000.00	210,124,900.00
60001002/23010101/06000001	79,943,889.00	49,969,040.00	10,000,000.00	10,000,000.00	39,969,040.00-	499.69%+	10,000,000.00	10,249,700.00	10,505,400.00
60001002/23020101/06000002	1,200,000.00		3,000,000.00	3,000,000.00	3,000,000.00+		3,000,000.00	3,074,500.00	3,151,300.00
60001002/23050103/06000003	32,794,900.00	15,295,000.00	10,000,000.00	10,000,000.00	5,295,000.00-	152.95%+	10,000,000.00	10,249,700.00	10,505,400.00
60001002/23030113/06000004	57,225,000.00	41,208,000.00	5,000,000.00	5,000,000.00	36,208,000.00-	824.16%+	5,000,000.00	5,124,900.00	5,253,300.00
60001002/23020114/06000005	10,887,655.55	500,000.00	4,000,000.00	4,000,000.00	3,500,000.00+	12.50%+	4,000,000.00	4,099,700.00	4,201,800.00
60001002/23010105/06000006			6,000,000.00	6,000,000.00	6,000,000.00+		6,000,000.00	6,150,100.00	6,303,800.00
60001002/23020104/06000007			310,500,600.00	310,500,600.00	310,500,600.00+		310,500,600.00	318,262,900.00	326,219,700.00
62001001/23010129/06000013	8,500,000.00								
18011001/23020101/06000001			20,000,000.00	20,000,000.00	20,000,000.00+		25,000,000.00	25,625,400.00	26,266,400.00
18011001/23010108/06000002							30,000,000.00	30,750,300.00	31,518,600.00
26051001/23020101/06000001			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
26051001/23010101/06000003			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
26051001/23020101/06000004			6,500,600.00	6,500,600.00	6,500,600.00+		5,500,600.00	5,638,600.00	5,779,100.00
26051001/23020101/06000005			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
26051001/23020101/06000006			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
26051001/23020101/06000007			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
26051001/23030121/06000009			10,000,000.00	10,000,000.00	10,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
26051001/23030121/06000010		5,000,000.00	5,000,000.00	5,000,000.00		100.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/23030121/06000012		10,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00-	200.00%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/23020101/06000013			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
26051001/23020101/06000015			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
21026002/23020104/06000001			40,000,000.00	40,000,000.00	40,000,000.00+		50,000,000.00	51,249,700.00	52,530,600.00
21102001/23020101/06000001							5,000,000.00	5,124,900.00	5,253,300.00
Total	2,193,134,444.55	1,697,296,122.38	7,267,205,000.00	4,463,705,000.00	2,766,408,877.62+	38.02%+	51,224,383,944.00	57,630,002,700.00	59,070,747,200.00
Note 7 - Gender									
14001001/23030118/07000002			6,000,000.00	6,000,000.00	6,000,000.00+		100,000,000.00	102,500,600.00	105,063,600.00
14001001/23020114/07000007			5,000,000.00	5,000,000.00	5,000,000.00+		100,000,000.00	102,500,600.00	105,063,600.00
14001001/23020119/07000009	25,013,769.70	6,493,955,146.69	480,000,000.00	480,000,000.00	6,013,955,146.69-	1,352.91%+	480,000,000.00	492,000,000.00	504,300,100.00
14001001/23020119/07000011			5,000,000.00	5,000,000.00	5,000,000.00+				
14001001/23050101/07000012	500,000.00	5,000,000.00	5,000,000.00	5,000,000.00		100.00%+			
14001001/23050101/07000013			5,000,000.00	5,000,000.00	5,000,000.00+				
14001001/23020107/07000014							200,000,000.00	205,000,000.00	210,124,900.00
14001001/23050101/07000015							50,000,000.00	51,249,700.00	52,530,600.00
14001001/23050101/07000016							100,000,000.00	102,500,600.00	105,063,600.00
14001001/23050101/07000017							35,000,000.00	35,875,100.00	36,771,900.00
14001001/23020107/07000018							100,000,000.00	102,500,600.00	105,063,600.00
14001001/23020112/07000019							250,000,000.00	256,249,700.00	262,655,500.00
14001001/23020119/07000020							103,000,000.00	105,575,000.00	108,214,800.00
14001001/23050101/07000021							300,000,000.00	307,500,600.00	315,188,400.00
14001001/23050101/07000022							30,000,000.00	30,750,300.00	31,518,600.00
14001001/23050101/07000023							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23050101/07000024							30,000,000.00	30,750,300.00	31,518,600.00
14001001/23050101/07000025							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23050101/07000026							5,000,000.00	5,124,900.00	5,253,300.00
14001001/23050101/07000027							50,000,000.00	51,249,700.00	52,530,600.00
14001001/23050101/07000028							500,000,000.00	512,500,600.00	525,313,300.00
14001001/23050101/07000029							60,000,000.00	61,500,600.00	63,038,400.00
14001001/23020124/07000030							30,000,000.00	30,750,300.00	31,518,600.00
14001001/23020124/07000031							100,000,000.00	102,500,600.00	105,063,600.00
14001001/23020124/07000032							30,000,000.00	30,750,300.00	31,518,600.00
14001001/23030124/07000033							50,000,000.00	51,249,700.00	52,530,600.00
14001001/23030124/07000034							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23030124/07000035							30,000,000.00	30,750,300.00	31,518,600.00
14001001/23030124/07000036							50,000,000.00	51,249,700.00	52,530,600.00
14001001/23030124/07000037							60,000,000.00	61,500,600.00	63,038,400.00
14001001/23030124/07000038							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23030124/07000039							30,000,000.00	30,750,300.00	31,518,600.00
14001001/23020124/07000040							40,000,000.00	41,000,000.00	42,025,200.00
14001001/23020104/07000041							40,000,000.00	41,000,000.00	42,025,200.00
14001001/23020104/07000042							45,000,000.00	46,124,900.00	47,278,500.00
14001001/23020104/07000043							40,000,000.00	41,000,000.00	42,025,200.00
14001001/23020104/07000044							65,000,000.00	66,625,400.00	68,290,500.00
14001001/23030103/07000045							60,000,000.00	61,500,600.00	63,038,400.00
14001001/23020104/07000046							100,000,000.00	102,500,600.00	105,063,600.00
14001001/23020104/07000047							50,000,000.00	51,249,700.00	52,530,600.00
14001001/23020124/07000048							30,000,000.00	30,750,300.00	31,518,600.00
14001001/23020104/07000049							60,000,000.00	61,500,600.00	63,038,400.00
14001001/23020104/07000050							60,000,000.00	61,500,600.00	63,038,400.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
14001001/23020104/07000051	Provision of Civic Centre @ Amokwe Ugba in Umuahia North						40,000,000.00	41,000,000.00	42,025,200.00
14001001/23030104/07000052	Repair of Hand Pumps (50 in Number)						13,000,000.00	13,325,300.00	13,659,000.00
14001001/23050101/07000053	Research and Dev (State poverty mapping & Scale up Project)						20,000,000.00	20,500,600.00	21,013,200.00
14001001/23050101/07000054	Estab of Participatory M&E System for state and Comm Project						10,000,000.00	10,249,700.00	10,505,400.00
14001001/23020124/07000055	Completn of Abandoned Market at Amorji Ihie in Ugwunagbo LGA						40,000,000.00	41,000,000.00	42,025,200.00
14001001/23030124/07000056	Resusitation of Market @ Egwueleke Nkwoegwu in Umuahia North						50,000,000.00	51,249,700.00	52,530,600.00
14001001/23030124/07000057	Upgrading of Existing Market Eziamma Aba North LGA						10,000,000.00	10,249,700.00	10,505,400.00
14001001/23020124/07000058	Provision of Modern Market at Umuagu in Isuikwuato LGA						20,000,000.00	20,500,600.00	21,013,200.00
14001001/23030112/07000059	Maintenance of Motorized Drilling Rig						1,500,000.00	1,537,800.00	1,576,200.00
14001001/23030103/07000060	Refurbishment of Motorized Drilling Rig						8,000,000.00	8,200,400.00	8,405,700.00
14001001/23050101/07000061	Empow of Women Unions with Modern Palm oil & Garri Processin						20,000,000.00	20,500,600.00	21,013,200.00
14001001/23050101/07000062	NUT.2 Abia State Nutrition (Optima) Advocacy Prog for 6month						25,000,000.00	25,625,400.00	26,266,400.00
Total	25,513,769.70	6,498,955,146.69	506,000,000.00	506,000,000.00	5,992,955,146.69-	1,284.38%+	3,800,500,000.00	3,895,525,600.00	3,992,915,100.00
Note 8 - Youth									
11101001/23020118/08000001	ASOPADEC Youth and Women Skill Development Centre - Owaza in	44,183,000.00	27,800,000.00	30,000,000.00	30,000,000.00	2,200,000.00+	92.67%+		
11101001/23050101/08000002	Scholarship - 200 indegent student of Asa in Ukwa West L.G.A	53,600,000.00		50,000,000.00	50,000,000.00	50,000,000.00+		25,000,000.00	25,625,400.00
11101001/23020112/08000003	Renovation of Ukwa Sports Council Building at Obehie in Ukwa	3,700,000.00							
13001001/23050101/08000001	Abia Youth Job Creation Project			50,000,000.00	50,000,000.00	50,000,000.00+		52,000,000.00	53,300,100.00
13001001/23020118/08000002	Youth Micro Credit Scheme/ Matching Grant		6,200,000.00	50,000,000.00	50,000,000.00	43,800,000.00+	12.40%+	52,000,000.00	53,300,100.00
13001001/23010105/08000003	Furnishing of New NYSC Building							90,000,000.00	92,249,700.00
13001001/23020118/08000005	Construction/Provision of Infrastructure	60,000,000.00							
13001001/23050101/08000006	Research and Development	30,000,000.00	3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	60.00%+	6,000,000.00	6,150,100.00
13001001/23050101/08000007	Special project activities for the Youth (National Youth Par			2,000,000.00	2,000,000.00	2,000,000.00+		2,500,000.00	2,563,000.00
13001001/23050101/08000008	Construction of RAMPS in Public Offices to assist the Physic			10,000,000.00	10,000,000.00	10,000,000.00+		11,000,000.00	11,274,900.00
13001001/23050101/08000009	International Youth week		20,000,000.00	20,000,000.00	20,000,000.00		100.00%+	25,000,000.00	25,625,400.00
13001001/23050101/08000010	Abia Youth Portal			2,000,000.00	2,000,000.00	2,000,000.00+		3,000,000.00	3,074,500.00
13001001/23050101/08000011	Abia Youth Livelihood (Female Youth)/Empowerment Project	7,600,000.00		10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00
13001001/23050104/08000012	National Sports Festival	2,500,000.00						40,000,000.00	41,000,000.00
13001001/23050104/08000013	National Youth Games	4,000,000.00						10,000,000.00	10,249,700.00
13001001/23050104/08000014	International Competitions -CAF CAP AAF							25,000,000.00	25,625,400.00
13001001/23050104/08000016	Physically Challenged Sports Competition/Para Games	5,000,000.00						70,000,000.00	71,750,300.00
13001001/23010126/08000017	Furnishing of New NYSC Building/rehabilitation of Facilities		5,000,000.00	5,000,000.00	5,000,000.00		100.00%+		
13001001/23020112/08000018	Construction/Rehabilitation of Nsulu Games Village							7,000,000,000.00	7,175,000,000.00
13001001/23020112/08000019	Construction of Youth Development Complex	26,850,000.00	5,380,000.00	15,000,000.00	15,000,000.00	9,620,000.00+	35.87%+		
13001001/23020112/08000020	Abia Youth Farm Project	8,000,000.00		12,000,000.00	12,000,000.00	12,000,000.00+		15,000,000.00	15,374,600.00
13001001/23020112/08000021	Enumeration of Sporting Activities							2,000,000.00	2,050,400.00
13001001/23020112/08000022	Abia State Ministry of Youth&Sports Development Database and	2,000,000.00		4,000,000.00	4,000,000.00	4,000,000.00+		5,000,000.00	5,124,900.00
13001001/23020112/08000024	Abia Youth Sports Festival							50,000,000.00	51,249,700.00
13001001/23020112/08000025	Programme Support/Empowerment of Youth Organisations-NYSC NY	10,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+		6,000,000.00	6,150,100.00
13001001/23050101/08000026	Empowerment and Training of 100 Disable Youths @ =N=500 000			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	51,249,700.00
13001001/23050101/08000027	National Teqball competition and equipment for the Game							130,246,000.00	133,501,800.00
13001001/23050101/08000028	National Para Games/Umuahia/Egypt para/Pattaya Thailand/Abia							120,000,000.00	123,000,000.00
13001001/23050101/08000029	Training of 200 Abia Youth on Agriculture Value Chain							20,000,000.00	20,500,600.00
13001001/23050101/08000030	Digital/Green Skills Acquisition/online TV							20,000,000.00	20,500,600.00
13001001/23030118/08000031	Rehabilitation of Umuahia Township Stadium							2,000,000,000.00	2,050,000,000.00
13001001/23050101/08000032	Hosting of second edition of Beach soccer							30,000,000.00	30,750,300.00
13001001/23050101/08000033	Interministerial game							25,000,000.00	25,625,400.00
13001001/23050101/08000034	International Disability Day (seven closters of disability)							20,000,000.00	20,500,600.00
13001001/23050101/08000035	Campaign against Drug Abuse/Cultism among Youth							10,000,000.00	10,249,700.00
13001001/23050101/08000036	Life Planning for Adoliscents & Yths (L-PAY) campaign agenst							12,000,000.00	12,300,100.00
13001001/23050101/08000037	Production of the Abia State Youth Development Policy							11,000,000.00	11,274,900.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
13001001/23050101/08000038 Inter Local Govt badminton Championship Umuahia Abia state							25,000,000.00	25,625,400.00	26,266,400.00
13001001/23050101/08000039 2nd Edition of First Lady Inter Local Govt. female football							40,000,000.00	41,000,000.00	42,025,200.00
13001001/23020106/08000040 Sports Clinic							100,000,000.00	102,500,600.00	105,063,600.00
13001001/23050101/08000041 Abia St sports grassroot dev talent Hunt (eg Golf wrestling)							250,000,000.00	256,249,700.00	262,655,500.00
13001001/23050101/08000042 International Volunteer day (5th December 2004)							10,000,000.00	10,249,700.00	10,505,400.00
13001001/23050101/08000043 Orientatn/Training of Teen Clubs Heads & Students Union Exe							15,000,000.00	15,374,600.00	15,758,800.00
13001001/23050101/08000044 Ministr's participation in national/International Activities							20,000,000.00	20,500,600.00	21,013,200.00
13001001/23050101/08000045 Physically Challenged Sports Club Annual Subvention							5,000,000.00	5,124,900.00	5,253,300.00
13001001/23050101/08000046 Community Sports							4,500,000,000.00	4,612,500,600.00	4,727,812,800.00
13001001/23050101/08000047 Governor's cup competition							50,000,000.00	51,249,700.00	52,530,600.00
13002001/23050101/08000001 Engagement with Local National and International Partners							20,000,000.00	20,500,600.00	21,013,200.00
13002001/23050101/08000002 Consultancy for Assessments Policy frameworks & Guidelines							25,000,000.00	25,625,400.00	26,266,400.00
13002001/23050101/08000003 Sensitization / Awareness on PWDs							30,000,000.00	30,750,300.00	31,518,600.00
13002001/23050101/08000004 Capacity building for PWDs & others							30,000,000.00	30,750,300.00	31,518,600.00
13002001/23010126/08000005 Procurement and distribution of assistive devices							50,000,000.00	51,249,700.00	52,530,600.00
13002001/23050101/08000006 Commemoration of Int'l Disability Days							15,000,000.00	15,374,600.00	15,758,800.00
13002001/23050101/08000007 Support PWDs Local National & International Engagements							25,000,000.00	25,625,400.00	26,266,400.00
13002001/23050101/08000008 Monitoring of Activities of OPDs							10,000,000.00	10,249,700.00	10,505,400.00
14001001/23050101/08000005 Special Project Activities	63,500,000.00	49,168,500.00	60,000,000.00	60,000,000.00	10,831,500.00+	81.95%+	500,000,000.00	512,500,600.00	525,313,300.00
14001001/23020104/08000006 Equipping of the Half Way Home for Children			5,000,000.00	5,000,000.00	5,000,000.00+		65,000,000.00	66,625,400.00	68,290,500.00
14001001/23020104/08000007 Perimeter Fencing of Half Way Home for Children			4,000,000.00	4,000,000.00	4,000,000.00+				
14001001/23020114/08000008 Construction of a Permanent Site for the Cenotaph			5,000,000.00	5,000,000.00	5,000,000.00+				
14001001/23010106/08000010 Purchase of Van (1 Cabin Hilux & Van)			5,000,000.00	5,000,000.00	5,000,000.00+		85,000,000.00	87,124,900.00	89,302,600.00
14001001/23020119/08000011 Children Recreation Centre			4,000,000.00	4,000,000.00	4,000,000.00+		300,000,000.00	307,500,600.00	315,188,400.00
14001001/23020118/08000012 Construction/Provision of Skill Acquisition Centre at Egbuel			5,000,000.00	5,000,000.00	5,000,000.00+				
14001001/23020118/08000013 Skill Acquisition Empowerment		1,000,014.93	3,000,000.00	3,000,000.00	1,999,985.07+	33.33%+			
14001001/23020118/08000014 Construction of Ultra Modern rehabilitation Centre for PWD i			5,000,000.00	5,000,000.00	5,000,000.00+				
39001001/23050101/08000006 International Competitions CAF CAP AAF etc		22,971,600.00	20,000,000.00	37,000,000.00	14,028,400.00+	62.09%+			
39001001/23020112/08000007 Provision of Sports Equipment for Sports Council	5,000,000.00	3,002,343.90	7,000,000.00	7,000,000.00	3,997,656.10+	42.89%+			
39001001/23050101/08000008 National Sports Festival		16,500,000.00	10,000,000.00	68,000,000.00	51,500,000.00+	24.26%+			
39001001/23020119/08000018 Construction/Rehabilitation of Nsulu Games Village			20,000,000.00	20,000,000.00	20,000,000.00+				
39001001/23050101/08000019 Physically Challenged Sports Competitions	5,000,000.00		7,000,000.00	27,000,000.00	27,000,000.00+				
39001001/23030111/08000022 Rehabilitation of Umuahia Township Stadium	119,250,000.00	93,093,660.00	2,000,000,000.00	1,050,000,000.00	956,906,340.00+	8.87%+			
39001001/23020112/08000023 Enumeration of Sporting Activities	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+				
39001001/23050101/08000024 Abia Youth sports festival	21,000,000.00	20,000,000.00	22,000,000.00	22,000,000.00	2,000,000.00+	90.91%+			
39001001/23050101/08000025 National Para Games		1,240,000.00	15,000,000.00	25,000,000.00	23,760,000.00+	4.96%+			
39001001/23020103/08000027 Purchase of 21000KVA and 2000KVA Generator set for Enyimba S			15,000,000.00	15,000,000.00	15,000,000.00+				
39001001/23030111/08000027 Renovation of Indoor Sports Hall @ Enyimba Stadium			500,000,000.00	325,000,000.00	325,000,000.00+				
Total	473,183,000.00	274,356,118.83	3,034,000,000.00	2,014,000,000.00	1,739,643,881.17+	13.62%+	16,117,746,000.00	16,520,695,000.00	16,933,707,900.00
Note 9 - Environmental Improvement									
11001001/23010112/09000002 Procurement of Mowers and Accessories for Governmentt House			2,000,000.00	2,000,000.00	2,000,000.00+		2,060,000.00	2,111,600.00	2,164,400.00
11008001/23050101/09000001 Sema Rapid Response Activities			25,000,000.00	25,000,000.00	25,000,000.00+		5,500,000.00	5,637,500.00	5,778,000.00
11008001/23050101/09000002 Sema Monitory and Evaluation Activities			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,050,400.00	2,102,000.00
11008001/23050101/09000003 Disaster Risk Reduction Activities							2,500,000.00	2,563,000.00	2,626,700.00
11021002/23040104/09000001 Industrial Pollutn Preservatn&contrl office complex/Gov lodge			5,000,000.00	5,000,000.00	5,000,000.00+				
11021001/23040105/09000001 Industrial Pollutn Preservatn&contrl office complex/Gov lodge			5,000,000.00	5,000,000.00	5,000,000.00+				
11101001/23050101/09000004 Intervention work on refuse disposal at Aba and Umuahia metr	213,585,640.00	368,431,047.02	220,000,000.00	220,000,000.00	148,431,047.02-	167.47%+			
11101001/23020114/09000009 Desilting of drainages at Umuahia in selected Rds. In Umuahi			8,000,000.00	8,000,000.00	8,000,000.00+				
52103001/23020118/09000001 Construction/Provision of Toilet Infrastructure			8,500,600.00	8,500,600.00	8,500,600.00+				
60001003/23040101/09000001 Construction of flower nurseries borehole with 2 GeePee tan			1,000,000.00	1,000,000.00	1,000,000.00+		2,000,000.00	2,050,400.00	2,102,000.00
60001003/23040101/09000002 Construct of Recrational Facilities in designated Open Space			1,025,200.00	1,025,200.00	1,025,200.00+		8,000,000.00	8,200,400.00	8,405,700.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
60001003/23040101/09000003 Development of Empty Spaces for Recreational Activities			205,000,000.00	205,000,000.00	205,000,000.00+		50,000,000.00	51,249,700.00	52,530,600.00
17021001/23040102/09000001 Renovation Rehabilitation and Erosion Control			300,000,000.00	150,000,000.00	150,000,000.00+		200,000,000.00	205,000,000.00	210,124,900.00
17021001/23050101/09000002 Accreditation			200,000,000.00	100,000,000.00	100,000,000.00+		210,000,000.00	215,249,700.00	220,631,400.00
17021001/23020119/09000003 Construction/Provision of Engineering Workshop	25,000,000.00		350,000,000.00	200,000,000.00	200,000,000.00+		367,500,000.00	376,687,800.00	386,105,500.00
17021001/23010129/09000004 Purchase of Facilities and Equipment for Engineering Workshop			200,000,000.00	100,000,000.00	100,000,000.00+		200,000,000.00	205,000,000.00	210,124,900.00
35001001/23050105/09000003 Urban Beautification and Green Belts	96,545,000.00	140,514,000.00	150,000,000.00	150,000,000.00	9,486,000.00+	93.68%+	300,000,000.00	307,500,600.00	315,188,400.00
35001001/23040104/09000005 Procurement of Knapsack Sprayer	64,910,000.00	8,622,000.00	72,000,000.00	5,000,000.00	3,622,000.00-	172.44%+	10,000,000.00	10,249,700.00	10,505,400.00
35001001/23040101/09000017 Re-Establishment of Forest Boundries		1,900,000.00	3,000,000.00	3,000,000.00	1,100,000.00+	63.33%+			
35001001/23010105/09000019 Procurement of Sewage Function Machine (Vehicle)			6,000,000.00						
35001001/23040102/09000025 Nigeria Erosion & Watershed Management Project (NEWMAP)	4,919,972,748.70	17,000,000.00	100,000,000.00	25,000,000.00	8,000,000.00+	68.00%+			
35001001/23040102/09000028 Amaofufe Igbere Gully Site Erosion			38,000,000.00	38,000,000.00	38,000,000.00+				
35001001/23040102/09000029 Erosion Control at Umuahia South LGA			100,000,000.00	77,000,000.00	77,000,000.00+				
35001001/23040105/09000030 Desilting Works Generally	885,281,030.00	86,448,500.00	960,000,000.00	660,000,000.00	573,551,500.00+	13.10%+	600,000,000.00	615,000,000.00	630,374,600.00
35001001/23040105/09000031 Establishment of Climate Change department			12,000,000.00	12,000,000.00	12,000,000.00+				
35001001/23040105/09000032 Flood and Erosion Control Works at Umuokeiyi Otumvom Afara	81,410,000.00	31,370,820.00	203,000,000.00	32,000,000.00	629,180.00+	98.03%+	21,576,120.00	22,115,300.00	22,668,700.00
35001001/23040105/09000033 Provision of Gabion at erosion sites in Abia State Universi			100,000,000.00						
35001001/23040105/09000034 Abia State Erosion Call Warning Centre			12,000,000.00	12,000,000.00	12,000,000.00+				
35001001/23010122/09000038 Flood Control at Winners Church Road off Ikot Ekpene Road U			25,000,000.00	25,000,000.00	25,000,000.00+				
35001001/23010122/09000039 Flood and Erosion Remediation Works at Chief Nwanganga Stree			48,000,000.00	40,000,000.00	40,000,000.00+		49,000,000.00	50,224,500.00	51,480,200.00
35001001/23040101/09000041 Afforestation Programme in 19 forest Reserve			100,000,000.00	50,000,000.00	50,000,000.00+				
35001001/23040102/09000042 Erosion Control at Obugwu in Ugwuegbu Autonomous Community			80,000,000.00	80,000,000.00	80,000,000.00+				
35001001/23040105/09000043 Desilting of Aba River			500,000,000.00	300,000,000.00	300,000,000.00+				
35001001/23040105/09000044 Climate Change: -Procurement of 17 000 Wood Efficient Clean							153,000,000.00	156,824,800.00	160,745,600.00
35001001/23040105/09000045 Establishment of Climate Change Desks in the 17 LGAs and equ							68,000,000.00	69,699,900.00	71,442,900.00
35001001/23040105/09000046 Afforestation of 5 (No) State Forest Reserves at Ukpom Bende							100,000,000.00	102,500,600.00	105,063,600.00
35001001/23040105/09000047 Fire tracing/Boundary cleaning of over 5(No) Forest Reserves							70,000,000.00	71,750,300.00	73,543,800.00
35001001/23040105/09000048 Renovation of 5 outstation Labour lines (quarters) @ N5m eac							30,000,000.00	30,750,300.00	31,518,600.00
35001001/23040105/09000049 Flood Control through provision of drainage and landscaping							20,000,000.00	20,500,600.00	21,013,200.00
35001001/23010105/09000050 Purchase of 3 (No) Hilux @ N45M each Short-Term							135,000,000.00	138,374,600.00	141,834,400.00
35001001/23040105/09000051 Flood and Erosion Remediation Works at Isiam Afara Umuahia							29,888,350.00	30,635,100.00	31,401,000.00
35001001/23040105/09000052 Flood and Erosion Intervention Works at Umueze Amamba Oba-Am							115,280,000.00	118,162,100.00	121,116,500.00
35001001/23040105/09000053 Flood and Gully Intervention Works Onyirimba Amaekpu Ohafia							177,566,480.00	182,006,000.00	186,555,800.00
35001001/23040105/09000054 Erosion and Flood Control Works Elemega Agbo Ibere Ikwuano							23,343,900.00	23,927,900.00	24,525,800.00
35001001/23030112/09000055 Renovation and Reroofing of the building housing the convini							5,000,000.00	5,124,900.00	5,253,300.00
35001001/23010115/09000056 Purchase of (1 No) photocopier Machine							800,000.00	819,900.00	840,300.00
35001001/23010117/09000057 Purchase of (6 No) Bush cutter for cutting of Grass N80 000							480,000.00	492,200.00	504,200.00
35001001/23040105/09000058 Ovom Street Disastrous Gully erosion Aba North LGA							369,272,870.00	378,504,200.00	387,966,400.00
35001001/23040102/09000059 Flood and Erosion Control @ Onyeike Sturt Onu-Ibina Igbere B							160,792,280.00	164,811,600.00	168,931,700.00
35001001/23040105/09000060 Shoreline Protection of 10 (Nos) Riverine Communities							40,000,000.00	41,000,000.00	42,025,200.00
35001001/23040105/09000061 Multi disciplinary Advocacy/Campaign Tours on Climate Change							30,000,000.00	30,750,300.00	31,518,600.00
35001001/23040105/09000062 Conduct of EIA/ESMP RAP & Baseline Study for Abia Integrat							95,000,000.00	97,374,600.00	99,809,200.00
35016001/23010112/09000002 Purchase of Spare Parts for Modern Refuse Equipment & Machin	5,000,000.00		5,200,400.00	5,200,400.00	5,200,400.00+		5,330,000.00	5,463,400.00	5,600,200.00
35016001/23040102/09000003 Desiting of Aba and Umuahia Metropolis	84,950,000.00	104,200,000.00	80,000,000.00	80,000,000.00	24,200,000.00-	130.25%+	82,000,000.00	84,050,400.00	86,151,300.00
35016001/23040104/09000004 Evac of Refuse/Waste frm d colectn outlets & its Mgt @ Umu	158,117,000.00								
35016001/23040104/09000005 Evac of Refuse/Waste frm d colectn outlets&its Mgt @ Aba So	363,655,000.00	23,140,000.00			23,140,000.00-				
35016001/23040104/09000006 Evac of Refuse/Waste frm d colectn outlets& its Mgt @ Ohafia	24,000,000.00								
35016001/23040104/09000007 Evac of Refuse/Waste frm d colectn outlets&its Mgt @ Ukwa	24,000,000.00								
35016001/23040104/09000008 Rapid Response to Environmental Intervention & Emergencies	10,000,000.00	12,500,000.00	10,000,000.00	10,000,000.00	2,500,000.00-	125.00%+	10,250,000.00	10,506,600.00	10,769,500.00
35016001/23010107/09000009 Purchase of Environmental Waste Management Equipment	4,416,000.00	5,200,000.00	5,200,400.00	5,200,400.00	400.00+	99.99%+	45,000,000.00	46,124,900.00	47,278,500.00
35016001/23050104/09000011 Environmental Awareness /Education Programmes							10,500,000.00	10,762,300.00	11,031,200.00
35016001/23040102/09000012 Funigations of Dumpsites in Aba and Umuahia	139,137,000.00	14,050,000.00	18,000,000.00	18,000,000.00	3,950,000.00+	78.06%+	18,450,000.00	18,911,200.00	19,384,200.00
35016001/23040102/09000013 Ohafia Zone Waste mgt dump Site	12,000,000.00	2,000,000.00	12,500,600.00	12,500,600.00	10,500,600.00+	16.00%+	12,812,500.00	13,133,200.00	13,462,100.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
35016001/23040104/09000014	Fumigation of Dump Site in Aba and Umuahia	17,975,000.00	13,000,000.00	18,000,000.00	18,000,000.00	5,000,000.00+	72.22%+	18,450,000.00	18,911,200.00	19,384,200.00
35016001/23040105/09000015	Fumigation of Ohafia Zone waste Dumpsite	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00		100.00%+	10,250,000.00	10,506,600.00	10,769,500.00
35016001/23040104/09000016	Establishment of Refuse dump Site and Land Fill at Aba & Um	279,500,000.00	162,735,662.64	187,000,000.00	187,000,000.00	24,264,337.36+	87.02%+	191,675,000.00	196,467,000.00	201,378,200.00
35016001/23040104/09000017	Gas Detator			300,100.00	300,100.00	300,100.00+		307,500.00	315,700.00	324,100.00
35016001/23020101/09000015	Building of Abia Zonal Office		24,400,500.00	100,000,000.00	100,000,000.00	75,599,500.00+	24.40%+	102,500,000.00	105,062,400.00	107,689,000.00
35016001/23040105/09000019	Evac of Refuse/Waste frm colectn outlets& its Mgt @ the Stat		709,753,983.62	400,000,000.00	400,000,000.00	309,753,983.62-	177.44%+	450,000,000.00	461,249,700.00	472,781,500.00
Total		7,419,454,418.70	1,735,266,513.28	4,887,727,300.00	3,387,727,300.00	1,652,460,786.72+	51.22%+	4,611,085,000.00	4,726,365,100.00	4,844,527,000.00
Note 10 - Water Resources and Rural Development										
11101001/23020105/10000002	Construction of borehole and fabrication of stanction and re			3,200,400.00	3,200,400.00	3,200,400.00+				
11101001/23020105/10000006	Construction of borehole at Ndi Uduma Ukwu Ohafia L.G.A	840,000.00								
11101001/23020105/10000010	Construction of borhole with thank and reticulation at Obaji			3,500,600.00	3,500,600.00	3,500,600.00+				
11101001/23020105/10000011	Construction of borhole with thank and reticulation at Acens			6,500,600.00	6,500,600.00	6,500,600.00+		3,000,000.00	3,074,500.00	3,151,300.00
11101001/23020105/10000012	Construction of two (2Nos) borehole in Umunteke Aut. Comm. A	760,000.00		2,500,600.00	2,500,600.00	2,500,600.00+		18,000,000.00	18,450,200.00	18,911,200.00
11101001/23020105/10000013	Construction of water borehole and reticulation at Isi ala O							9,000,000.00	9,224,500.00	9,455,000.00
11101001/23020105/10000014	Construction of Water borehole at Agbozu Uzuakoli in Bende L			2,000,000.00	2,000,000.00	2,000,000.00+				
11101001/23020105/10000016	Construction / Re-activation of Community borehole in twelv	720,000.00								
11101001/23020105/10000017	Construction of Water borehole at Oboro in Ikwuano L.G.A	640,000.00								
11101001/23020105/10000019	Construction of water borehole at Okagwe + B128 in Ohafia L.	400,000.00								
11101001/23030104/10000021	Re-activation / Repairs of Three(3Nos) Failed Boreholes at	460,000.00								
11101001/23020105/10000022	Construction and reticulation of water borehole at Umuigwe v	3,680,000.00								
11101001/23030104/10000023	Rehabilitation / reticulation of water borehole at Umuagalab	14,940,000.00								
11101001/23020105/10000025	Provision for the Construction of 24 nos water borehole with	61,100,000.00								
11101001/23030104/10000026	Rehabilitation of water borehole at Amaukwu Ipu West in Uk			3,000,000.00	3,000,000.00	3,000,000.00+		3,948,753.00	4,048,000.00	4,148,900.00
11101001/23030104/10000027	Rehabilitation of water borehole at Igiukwu Ipu West			3,000,000.00	3,000,000.00	3,000,000.00+				
11101001/23030104/10000028	Rehabilitation of water borehole at Umualaga Etitioha Ipu			3,000,000.00	3,000,000.00	3,000,000.00+				
11101001/23030104/10000029	Construction / Re-activation of Community borehole in twel			15,000,000.00	15,000,000.00	15,000,000.00+		18,000,000.00	18,450,200.00	18,911,200.00
11101003/23020105/10000001	Construction of 20 Boheholes in 3 Senatorial Zones	10,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00+				
40001001/23020105/10000001	Water Borehole			2,300,100.00	2,300,100.00	2,300,100.00+				
52001001/23020105/10000002	UNICEF Assisted Abia State Rural Water			10,000,000.00				10,000,000.00	10,249,700.00	10,505,400.00
52001001/23020105/10000003	Provision of Water to Various Housing Estates		29,144,541.24	30,000,000.00	30,000,000.00	855,458.76+	97.15%+			
52001001/23020105/10000006	Prov. of Water Scheme to various Housing Estate in the State							50,000,000.00	51,249,700.00	52,530,600.00
52001001/23010133/10000007	Procurement of Drilling Rig & Accessories			20,000,000.00						
52001001/23030104/10000008	Rehabilitation of Umuahia Old Water Scheme			30,000,000.00				75,000,000.00	76,875,100.00	78,797,100.00
52001001/23020105/10000010	Constructn of New Water Scheme for Rural & Urban Development		48,375,000.00	162,934,000.00	162,934,000.00	114,559,000.00+	29.69%+			
52001001/23020105/10000011	Water Sanitation and Hygiene Promotion (WASH) Intervention							20,000,000.00	20,500,600.00	21,013,200.00
52001001/23030104/10000013	Rehabilitation & Mait. of Rural Water Scheme in Abia	2,000,000.00	22,700,000.00	100,000,000.00	100,000,000.00	77,300,000.00+	22.70%+			
52001001/23030104/10000015	Rehab of Water Borehole & Reticulation at Nnamdi Azikiwe			20,000,000.00	30,000,000.00	30,000,000.00+		40,000,000.00	41,000,000.00	42,025,200.00
52001001/23030104/10000016	PRO./installation of 500KVA Transformer at Obuzor Otuobi Com		21,386,050.00			21,386,050.00-				
52001001/23030104/10000018	Mapping Enumeration and Geological data across the State			5,000,000.00				10,000,000.00	10,249,700.00	10,505,400.00
52001001/23020105/10000019	Provision of Water Sanitation & Hygiene (WASH) Facilities in	37,175,000.00	78,670,687.93	100,000,000.00	100,000,000.00	21,329,312.07+	78.67%+			
52001001/23020104/10000020	Construction of Toilet Facilities in Public Places across th		12,718,812.07	32,000,000.00	32,000,000.00	19,281,187.93+	39.75%+	15,000,000.00	15,374,600.00	15,758,800.00
52001001/23020105/10000021	Provision of Borehole Water@Osusu in Aba North			20,000,000.00						
52001001/23020105/10000022	National Council on Water Resources in the State			5,000,000.00				5,000,000.00	5,124,900.00	5,253,300.00
52001001/23020105/10000023	Provision of Solar water Bore Hole @Umuaka in Ukwu West			20,000,000.00						
52001001/23020105/10000024	Provision of industrial Water Borehole@Umuaku II in Umunneoc			20,000,000.00						
52001001/23020105/10000025	Provision of Solar Water System @ Umuosu in Umuahia South			20,000,000.00						
52001001/23020118/10000026	Construction of Laboratory Building and Procurement of Labor			10,000,000.00						
52001001/23020105/10000028	Provision of Solar Water borehole at Umuaku I1 in Umunneochi			15,000,000.00	1,277,724.00	1,277,724.00+				
52102001/23020105/10000001	Procur. of various of 4nos 60hp Subm Pumps cable etc			100,000,000.00	10,000,000.00	10,000,000.00+				
52102001/23020105/10000002	Procur. of 1no 30hp subm pump Cables etc and 160KVA			10,000,000.00						
52102001/23010119/10000003	Procurement of Generating Set (for various scheme)			50,000,000.00	5,000,000.00	5,000,000.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
52102001/23020105/10000004			200,000,000.00	10,000,000.00	10,000,000.00+		8,000,000.00	8,200,400.00	8,405,700.00
52102001/23030104/10000005	2,500,000.00		100,000,000.00				100,000,000.00	102,500,600.00	105,063,600.00
52102001/23020105/10000006			10,000,000.00						
52102001/23020118/10000007			10,000,000.00						
52102001/23030104/10000008			90,000,000.00	10,000,000.00	10,000,000.00+				
52102001/23030104/10000009			30,000,000.00	5,000,000.00	5,000,000.00+				
52102001/23020105/10000010			100,000,000.00	10,000,000.00	10,000,000.00+		145,400,000.00	149,034,800.00	152,761,100.00
52102001/23020105/10000011			20,000,000.00	5,000,000.00	5,000,000.00+				
52102001/23010129/10000012			77,000,000.00	7,000,000.00	7,000,000.00+		60,000,000.00	61,500,600.00	63,038,400.00
52102001/23020105/10000013			200,000,000.00	10,000,000.00	10,000,000.00+				
52102001/23020105/10000014			52,000,000.00	2,000,000.00	2,000,000.00+				
52102001/23020118/10000015			30,000,000.00	5,000,000.00	5,000,000.00+				
52102001/23030104/01000016							16,000,000.00	16,399,800.00	16,810,300.00
52102001/23030104/01000017							30,000,000.00	30,750,300.00	31,518,600.00
52102001/23030104/01000018							95,500,000.00	97,887,200.00	100,334,900.00
52102001/23030104/01000019							106,450,000.00	109,111,600.00	111,839,100.00
52102001/23030104/01000020							138,600,000.00	142,064,800.00	145,617,000.00
52102001/23030104/01000021							142,500,000.00	146,062,400.00	149,714,200.00
52102001/23030104/01000022							176,550,000.00	180,964,000.00	185,488,600.00
52102001/23030104/01000023							60,000,000.00	61,500,600.00	63,038,400.00
52103001/23020105/10000001			8,000,000.00	8,000,000.00	8,000,000.00+				
52103001/23010133/10000002			2,000,000.00	2,000,000.00	2,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
52103001/23030104/10000003			2,000,000.00	2,000,000.00	2,000,000.00+		6,000,000.00	6,150,100.00	6,303,800.00
52103001/23050103/10000006			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,025,200.00	1,050,400.00
52103001/23050101/14000007			1,667,500.00	1,667,500.00	1,667,500.00+		1,500,000.00	1,537,800.00	1,576,200.00
52103001/23000000/10000008			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,025,200.00	1,050,400.00
52103001/23050101/10000009			30,000,000.00	30,000,000.00	30,000,000.00+		30,000,000.00	30,750,300.00	31,518,600.00
52103001/23050103/10000010			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,050,400.00	2,102,000.00
52103001/23020105/10000011			13,000,000.00	13,000,000.00	13,000,000.00+		13,162,497.00	13,491,000.00	13,828,300.00
52103001/23020105/10000012			9,000,000.00	9,000,000.00	9,000,000.00+		9,112,497.00	9,339,800.00	9,573,800.00
52103001/23020105/10000013			13,000,000.00	13,000,000.00	13,000,000.00+		9,000,000.00	9,224,500.00	9,455,000.00
52103001/23050101/10000014			2,000,000.00	2,000,000.00	2,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
52103001/23030104/10000015			1,000,000.00	1,000,000.00	1,000,000.00+		3,000,000.00	3,074,500.00	3,151,300.00
52103001/23010105/13000002							30,000,000.00	30,750,300.00	31,518,600.00
52103001/23010129/13000003							25,000,000.00	25,625,400.00	26,266,400.00
52103001/23010129/13000004							160,000,000.00	164,000,000.00	168,099,700.00
21026002/23050103/04000017							10,000,000.00	10,249,700.00	10,505,400.00
21026002/23020105/10000002							2,000,000.00		
Total	135,215,000.00	212,995,091.24	1,858,603,800.00	694,881,524.00	481,886,432.76+	30.65%+	1,673,723,747.00	1,713,517,600.00	1,756,355,100.00
Note 11 - Information Communication and Technology									
11001001/23020127/11000001			6,000,000.00	6,000,000.00	6,000,000.00+		6,180,000.00	6,334,900.00	6,493,400.00
11101001/23010113/11000001			6,000,000.00	6,000,000.00	6,000,000.00+		6,000,000.00	6,150,100.00	6,303,800.00
11101004/23050101/11000001			69,700.00	69,700.00	69,700.00+		350,000.00	358,900.00	367,400.00
11039001/23050101/00000002			3,000,000.00	3,000,000.00	3,000,000.00+				
12003001/23020127/11000001			10,000,000.00	10,000,000.00	10,000,000.00+		50,000,000.00	51,249,700.00	52,530,600.00
12004001/23050101/11000001			10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
23003001/23010129/11000001		36,930,500.00	600,000,000.00	200,000,000.00	163,069,500.00+	18.47%+	600,000,000.00	615,000,000.00	630,374,600.00
23003001/23010119/11000002							50,000,000.00	51,249,700.00	52,530,600.00
23003001/23050101/11000004			80,000,000.00	80,000,000.00	80,000,000.00+				
23003001/23050101/11000005			2,000,000.00	2,000,000.00	2,000,000.00+				
23003001/23010113/11000006							37,000,000.00	37,925,500.00	38,873,900.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
25001001/23050102/11000001	Computerization of Database Management Information System		11,000,000.00	11,000,000.00	11,000,000.00+		15,000,000.00	15,374,600.00	15,758,800.00
25001001/23010113/11000002	Purchase of Biometrics Data Capture Device		12,000,000.00	12,000,000.00	12,000,000.00+				
25005003/23010113/11000001	Purchase of Office Equipment and Computer systems						2,810,000.00	2,880,000.00	2,952,000.00
25005007/23050102/11000003	Computerization of Central Records-(A).ups - 4 picesx35 000		5,000,000.00	5,000,000.00	5,000,000.00+		5,500,000.00	5,637,500.00	5,778,000.00
20007001/23010113/11000001	Purchase of 10 No.Laptops @ N450 000 each						4,500,000.00		
20007001/23010113/11000002	Purchase of 4 No. HP Printers @ N380 000 each						1,520,000.00		
26051001/23010129/11000003	Purch of Industrial Equip (P.A. Sys Portal Sound 2 Units)		3,002,300.00	3,002,300.00	3,002,300.00+		3,002,300.00	3,076,900.00	3,153,700.00
26051001/23020127/11000010	Provision of ICT Equipment at Judiciary Hqtrs & High Courts	6,450,000.00	8,000,000.00	8,000,000.00	1,550,000.00+	80.63%+	5,000,000.00	5,124,900.00	5,253,300.00
26052001/23020101/11000002	Construction of New Customary Court Building		42,541,400.00	42,541,400.00	42,541,400.00+				
26052001/23010101/13000003	Renovation of Customary Court/Office Building		18,000,000.00	18,000,000.00	18,000,000.00+				
26052001/23020127/11000008	Digitalisation of Customary Court of Appeal	15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00+	75.00%+	30,000,000.00	30,750,300.00	31,518,600.00
26051002/23020127/11000002	Provision and Deployment of ICT Equipments at the Multi-Door		2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,050,400.00	2,102,000.00
17001001/23050101/11000002	ICT Website Development/Web-based Staff Development Program		10,000,000.00				5,000,000.00	5,124,900.00	5,253,300.00
17001001/23050102/11000003	Development of Abia First Education Database						200,000,000.00	205,000,000.00	210,124,900.00
17065001/23010113/11000001	Purchase of ICT Equipment/Development of Database		5,000,000.00	5,000,000.00	5,000,000.00+		5,250,000.00	5,381,700.00	5,516,200.00
17001002/23050102/11000001	Revalidatn of E4E Applicants & Organized Private Sector Data						100,000,000.00	102,500,600.00	105,063,600.00
Total		58,380,500.00	853,613,400.00	443,613,400.00	385,232,900.00+	13.16%+	1,149,112,300.00	1,171,671,200.00	1,200,961,900.00
Note 12 - Growing the Private Sector									
11001001/23050101/12000002	Abia State Quality Management and Standard Programme	4,704,000.00			4,704,000.00-				
11001002/23020118/12000001	Construction/Establishment of Inland Container Depot	70,000,000.00	70,000,000.00	70,000,000.00		100.00%+	77,000,000.00	78,925,500.00	80,899,100.00
11101001/23020124/12000002	Construction of two (2 Nos.) 12 bay open stall market at Aka	320,000.00	1,300,100.00	1,300,100.00	1,300,100.00+				
11101001/23020124/12000003	Construction of five (5 Nos.) 10 bays open markets stalls at	500,000.00							
11101001/23020124/12000004	Construction of five (5 Nos.) 10 bays open markets stalls at	600,000.00							
11101001/23020124/12000005	Construction of open market stalls at Ahia Afor Ogwe in Ukwa	11,700,000.00	11,000,000.00	11,000,000.00	11,000,000.00+				
11101001/23020124/12000006	Construction of open market stalls at Ahia Nkwo Etitioha Owa	5,000,000.00	6,699,900.00	6,699,900.00	6,699,900.00+				
11101001/23020124/12000007	Construction of the Community Market (Ahia Afor Market) in O	5,040,000.00	8,000,000.00	8,000,000.00	8,000,000.00+				
11101001/23020124/12000008	Construction of open stall market Umunneise in Osisioma L.G.		4,500,600.00	4,500,600.00	4,500,600.00+				
11101001/23020124/12000009	Reconstruction and building of Market Stalls in Ore Umuajioh	14,400,000.00	15,000,000.00	15,000,000.00	15,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
11101001/23020124/12000010	Construction of 10 blocks of lock up stalls 4 bays at Afor	19,500,000.00	22,000,000.00	22,000,000.00	22,000,000.00+				
11101001/23020124/12000011	Construction of open market stalls at Nkwo Achara Uturu in	14,500,000.00	17,000,000.00	17,000,000.00	17,000,000.00+				
11101001/23020124/12000012	Construction of Okwe Central Market in Ikwuano L.G.A	8,000,000.00	17,000,000.00	17,000,000.00	17,000,000.00+				
11101001/23020124/12000013	Construction of five (5nos) of open market bays at Eke Akanu	8,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00+				
11101001/23020124/12000014	Construction of two (2nos) open market shops with 10 units e	8,000,000.00							
11101001/23020124/12000015	Construction of market hall at Asa Umunka		12,000,000.00	12,000,000.00	12,000,000.00+				
11101001/23020124/12000016	Construction of Akanu Item Hall Bende L.G.A		4,000,000.00	4,000,000.00	4,000,000.00+				
22001001/23020101/12000004	Renovation and Refurbishing of Zonal Offices	3,210,000.00	4,000,000.00	4,000,000.00	790,000.00+	80.25%+			
22001001/23020118/12000009	Construction of Produce Check Point in 7 Locations		8,000,000.00	8,000,000.00	8,000,000.00+		21,000,000.00	21,524,600.00	22,062,400.00
22001001/23030124/12000017	Development of Modern Electronics/Electrical Market at Aba		60,000,000.00	10,000,000.00	10,000,000.00+		65,000,000.00	66,625,400.00	68,290,500.00
22001001/23030124/12000022	Rehabilitation of Infrastructure in State Own Market		20,000,000.00	20,000,000.00	20,000,000.00+		25,000,000.00	25,625,400.00	26,266,400.00
22001001/23050101/12000023	Trade fair & Exhibition	500,000.00	5,000,000.00	20,000,000.00	20,000,000.00	15,000,000.00+	25.00%+	55,000,000.00	56,374,600.00
22001001/23020104/12000028	Ariaria International Market Aba	10,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00+		25,000,000.00	25,625,400.00	26,266,400.00
22001001/23050101/12000030	National Council on Trade and Investment	13,870,000.00	25,000,000.00	25,000,000.00	11,130,000.00+	55.48%+	25,000,000.00	25,625,400.00	26,266,400.00
22001001/23030121/12000034	Renovation and Refurbishing of Produce Zonal Offices		12,000,000.00	12,000,000.00	12,000,000.00+				
22001001/23010129/12000037	Procurement of mobile fumigation chamber		5,000,000.00	5,000,000.00	5,000,000.00+				
22001001/23010129/12000038	Enyimba Economic City Project(Investment Promotion)		5,000,000.00	5,000,000.00	5,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
22001001/23050103/12000039	Project Monitoring and Evaluation		500,600.00	500,600.00	500,600.00+		500,600.00	512,600.00	525,800.00
22001001/23010129/12000040	Production of Business Directory in Abia State		8,000,000.00	8,000,000.00	8,000,000.00+		12,500,000.00	12,812,700.00	13,133,200.00
22001001/23050101/12000041	Enumeration of Markets in Abia State		5,000,000.00	5,000,000.00	5,000,000.00+		15,000,000.00	15,374,600.00	15,758,800.00
22001001/23050101/12000042	Design and hosting of Ministry's website		1,000,000.00	1,000,000.00	1,000,000.00+		1,500,000.00	1,537,800.00	1,576,200.00
22001001/23010119/12000043	Procurement of 50KVA Generating set		3,000,000.00	3,000,000.00	3,000,000.00+		25,000,000.00	25,625,400.00	26,266,400.00
22001001/23010129/12000044	Provision of markets @ Isiala Asa Okpuaja Aba South	1,000,000.00	15,000,000.00				25,000,000.00	25,625,400.00	26,266,400.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
22001001/23010129/12000045			15,000,000.00				25,000,000.00	25,625,400.00	26,266,400.00
22001001/23010129/12000046			15,000,000.00				15,000,000.00	15,374,600.00	15,758,800.00
22001001/23010129/12000047			317,008,400.00	117,008,400.00	117,008,400.00+		315,390,400.00	323,274,900.00	331,356,600.00
22001001/23010129/12000049			40,000,000.00	20,000,000.00	20,000,000.00+		44,809,000.00	45,929,200.00	47,076,900.00
22001001/23010129/12000050	91,000,000.00	50,000,000.00	370,000,000.00	70,000,000.00	20,000,000.00+	71.43%+			
22001001/23020118/13000007		4,250,000.00	10,000,000.00	10,000,000.00	5,750,000.00+	42.50%+	10,000,000.00	10,249,700.00	10,505,400.00
22001001/23050101/13000008			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
22001001/23050101/13000009			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
22001001/23030124/13000010			1,187,741,900.00	352,741,900.00	352,741,900.00+		1,131,541,900.00	1,159,830,700.00	1,188,825,900.00
22001001/23030124/13000011							30,000,000.00	30,750,300.00	31,518,600.00
22001001/23050101/13000013							5,000,000.00	5,124,900.00	5,253,300.00
22001001/23020104/13000014							370,000,000.00	379,249,700.00	388,731,100.00
22001001/23010129/13000015							6,000,000.00	6,150,100.00	6,303,800.00
22001001/23020118/13000016							20,000,000.00	20,500,600.00	21,013,200.00
22001001/23020104/13000017							10,000,000.00	10,249,700.00	10,505,400.00
22001001/23020118/13000018							25,000,000.00	25,625,400.00	26,266,400.00
22001001/23030124/13000019							45,000,000.00	46,124,900.00	47,278,500.00
22001001/23020118/13000020							30,000,000.00	30,750,300.00	31,518,600.00
22001001/23030124/13000021							30,000,000.00	30,750,300.00	31,518,600.00
22001001/23020118/13000022							10,000,000.00	10,249,700.00	10,505,400.00
22001001/23020118/13000023							10,000,000.00	10,249,700.00	10,505,400.00
22001001/23020118/13000024							20,000,000.00	20,500,600.00	21,013,200.00
22001001/23020118/13000025							10,000,000.00	10,249,700.00	10,505,400.00
22001001/23020118/13000026							10,000,000.00	10,249,700.00	10,505,400.00
22001001/23020118/13000027							20,000,000.00	20,500,600.00	21,013,200.00
22001001/23020118/13000028							10,000,000.00	10,249,700.00	10,505,400.00
22001001/23020118/13000029							15,000,000.00	15,374,600.00	15,758,800.00
22001001/23010132/13000030							10,000,000.00	10,249,700.00	10,505,400.00
22001001/23020118/13000031							15,000,000.00	15,374,600.00	15,758,800.00
22001001/23020118/13000032							10,000,000.00	10,249,700.00	10,505,400.00
22001001/23050101/13000033							60,000,000.00	61,500,600.00	63,038,400.00
22001001/23020118/13000034							273,000,000.00	279,824,800.00	286,820,000.00
22001001/23020118/13000035							25,000,000.00	25,625,400.00	26,266,400.00
36001001/23020119/12000002	2,500,000.00		30,000,000.00	30,000,000.00	30,000,000.00+				
36001001/23020119/12000003	12,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+				
36001001/23020119/12000004			20,000,000.00	20,000,000.00	20,000,000.00+				
36001001/23020119/12000010			7,441,800.00	7,441,800.00	7,441,800.00+				
36001001/23020119/12000011			10,000,000.00	10,000,000.00	10,000,000.00+				
54001001/23020118/12000001			10,000,000.00						
54001001/23020124/12000002			20,000,000.00						
54001001/23020124/12000003			20,000,000.00						
54001001/23020124/12000004			20,000,000.00						
54001001/23020124/12000005			20,000,000.00						
54001001/23020124/12000006			20,000,000.00						
54001001/23020124/12000007			20,000,000.00						
54001001/23020124/12000008			20,000,000.00						
54001001/23020124/12000009			20,000,000.00						
54001001/23020124/12000010			20,000,000.00						
54001001/23020124/12000011			20,000,000.00						
54001001/23020124/12000012			20,000,000.00						
54001001/23020124/12000013			20,000,000.00						
72001001/23010112/12000002			1,500,600.00	1,500,600.00	1,500,600.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026		
	₦	₦	₦	₦	₦	%	₦	₦	₦		
72001001/23010102/12000004	Acquisition of Capital Assets- Provision of Office Building		18,000,000.00	18,000,000.00	18,000,000.00+						
72001001/23050103/12000005	Abia State SME investment promotion scheme		5,000,000.00	10,000,000.00	10,000,000.00	50.00%+	10,000,000.00	10,249,700.00	10,505,400.00		
72001001/23050101/12000006	Research & Development		3,000,000.00	3,099,600.00	3,099,600.00	99.66%+					
72001001/23010119/12000007	Purchase of 13 Computer/Printers for Int'l Transaction			3,000,000.00	3,000,000.00						
72001001/23010129/12000009	Purchase of 8 Nos of Fridges						1,200,000.00	1,230,500.00	1,261,700.00		
72001001/23050101/12000010	Establishment Internet Hotspots			3,000,000.00	3,000,000.00		2,000,000.00	2,050,400.00	2,102,000.00		
72001001/23050101/12000011	Construction of Entrepreneurship Development Center			38,000,000.00	38,000,000.00		50,000,000.00	51,249,700.00	52,530,600.00		
72001001/23050101/12000012	International/Local Trade Fair Exhibition			2,000,000.00	2,000,000.00		10,000,000.00	10,249,700.00	10,505,400.00		
72001001/23050101/12000013	SME's /Informal Sector /QMS Summits Stakeholders meets			2,050,400.00	2,050,400.00						
72001001/23050101/12000014	Renting of Warehouse and Zonal Office			2,000,000.00	2,000,000.00						
72001001/23010112/12000015	Furniture Fitting of Warehouse /Zonal Office			1,500,600.00	1,500,600.00		2,000,000.00	2,050,400.00	2,102,000.00		
72001001/23050101/12000017	Quality & Standard Certification			3,000,000.00							
72001001/23050101/12000019	Monitoring Review & Evaluation			25,000,000.00	48,200,500.00	48,200,500.00	23,200,500.00+	51.87%+	30,000,000.00	30,750,300.00	31,518,600.00
72001001/23010115/12000021	Photocopying Machines 3No			2,500,600.00	2,500,600.00	2,500,600.00					
72001001/23010112/12000022	Purchase of 7 Nos of Air Condition			2,099,600.00	2,099,600.00	2,099,600.00					
72001001/23050101/12000024	SME's Financial Instrument Trading on Commodities/Produce			13,369,800.00	13,369,800.00	13,369,800.00					
72001001/23050101/12000025	One- STOP -SHOP			7,000,000.00	25,279,700.00	25,279,700.00	18,279,700.00+	27.69%+	15,000,000.00	15,374,600.00	15,758,800.00
72001001/23020106/12000027	Investment Clinics			20,000,000.00	21,450,200.00	21,450,200.00	1,450,200.00+	93.24%+	30,000,000.00	30,750,300.00	31,518,600.00
72001001/23020106/12000028	Supports For MSMEs	22,554,635.00	21,000,000.00	430,000,000.00	430,000,000.00	409,000,000.00+	4.88%+	500,000,000.00	153,750,300.00	157,594,200.00	
72001001/23050101/12000029	MSME Policy Document Preparation			3,000,000.00	3,000,000.00	3,000,000.00		1,500,000.00	1,537,800.00	1,576,200.00	
72001001/23050103/12000031	Production of MSME Directory in the State							5,000,000.00	5,124,900.00	5,253,300.00	
72001001/23050103/12000032	Quality & Standard Gallery							5,000,000.00	5,124,900.00	5,253,300.00	
72001001/23050103/12000033	Establishment of Digital Marketplace							2,000,000.00	2,050,400.00	2,102,000.00	
72001001/23050103/12000034	Innovation Competitions							5,000,000.00	5,124,900.00	5,253,300.00	
72001001/23050103/12000035	Digital Transformations Infrastructures							50,000,000.00	51,249,700.00	52,530,600.00	
72001001/23050103/13000036	Youth-driven innovation awareness							4,500,000.00	4,612,300.00	4,727,600.00	
72001001/23050103/12000037	Improvement of Internet Access							5,000,000.00	5,124,900.00	5,253,300.00	
72001001/23050103/12000038	Abia Apprenticeship Mini Internship							10,000,000.00	10,249,700.00	10,505,400.00	
72001001/23050103/12000039	Abia One Youth One Skill Initiative							6,000,000.00	6,150,100.00	6,303,800.00	
72001001/23050103/12000040	Abia Cybersecurity and Developers Academy							15,000,000.00	15,374,600.00	15,758,800.00	
72001001/23050103/12000041	Establishment of Abia ease of doing business (EODB) platform							7,000,000.00	7,175,200.00	7,354,100.00	
72001001/23050103/12000042	Renovation and Equiping of the Technical School Innovation							70,000,000.00	71,750,300.00	73,543,800.00	
72001001/23050103/12000043	Logistics for the revamping of Abia SME MFB							10,000,000.00	10,249,700.00	10,505,400.00	
72001001/23050103/12000045	Creation of Abia SME Village and Innovation Hub.							90,000,000.00	92,249,700.00	94,555,800.00	
72001001/23050103/12000046	Abia Digital Auto Bus							30,000,000.00	30,750,300.00	31,518,600.00	
72001001/23050103/12000047	Digital transformation & SME Summit/ Operation Go- Digital							516,000,000.00	528,900,300.00	542,122,400.00	
72001001/23050101/12000030	NIRSAL Agric SME Scheme			4,549,800.00	4,549,800.00	4,549,800.00+					
Total		235,114,635.00	235,034,000.00	3,346,794,700.00	1,646,794,700.00	1,411,760,700.00+	14.27%+	4,510,441,900.00	4,264,455,200.00	4,371,059,600.00	
Note 13 - Reform of Government and Governance											
11001001/23010105/13000001	Acquisition of Capital Assets (Pur of Veh & Other Cap Asset)							1,500,000,000.00	1,537,500,600.00	1,575,937,600.00	
11001001/23010124/13000002	Government Publicity							500,000,000.00	512,500,600.00	525,313,300.00	
11001001/23010105/13000003	Purchase of Motor Vehicles for Government House/MDAs	1,169,800,000.00	3,832,729,695.62	1,000,000,000.00	1,000,000,000.00	2,832,729,695.62-	383.27%+	1,800,000,000.00	1,845,000,000.00	1,891,124,900.00	
11001001/23010106/13000004	Purchase of Motor Vans for Government House	178,500,000.00	480,408,000.00	400,000,000.00	400,000,000.00	80,408,000.00-	120.10%+	412,000,000.00	422,300,100.00	432,857,200.00	
11001001/23010107/13000005	Purchase of Trucks for Government House	579,465,555.54	692,578,970.00	700,000,000.00	700,000,000.00	7,421,030.00+	98.94%+	721,000,000.00	739,025,200.00	757,500,600.00	
11001001/23010108/13000006	Purchase of Buses for Government House/MDAs	672,000,000.00	964,469,931.26	1,000,000,000.00	1,000,000,000.00	35,530,068.74+	96.45%+	1,000,000,000.00	1,025,000,000.00	1,050,625,400.00	
11001001/23010112/13000007	Purchase of Office Furniture	43,500,000.00	3,495,600.00	20,000,000.00	40,000,000.00	36,504,400.00+	8.74%+	54,105,800.00	55,458,600.00	56,845,100.00	
11001001/23010119/13000008	Purchase of Power Generating Set for Govt House/Liasion Offic	9,000,000.00						150,000,000.00	153,750,300.00	157,594,200.00	
11001001/23010128/13000009	Purchase of Security Equipments	35,000,000.00	42,900,000.00	45,000,000.00	45,000,000.00	2,100,000.00+	95.33%+	46,350,000.00	47,509,000.00	48,696,300.00	
11001001/23050103/13000010	Monitoring and Evaluation of Projects in MDAs			2,000,000.00	2,000,000.00	2,000,000.00+		3,000,000.00	3,074,500.00	3,151,300.00	
11001001/23010119/13000011	Provision of Sporting Facilities at new Governors Lodge	40,000,000.00		45,000,000.00	55,000,000.00	55,000,000.00+		40,000,000.00	41,000,000.00	42,025,200.00	
11001001/23010123/13000012	Purchase of Fire Fighting Equipment	32,500,000.00	30,000,000.00	42,000,000.00	42,000,000.00	12,000,000.00+	71.43%+	43,260,000.00	44,341,000.00	45,449,100.00	

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
11001001/23030123/13000014	Rehabilitation of Street Light in Government House	11,775,000.00	20,000,000.00	20,000,000.00	10,000,000.00	10,000,000.00-	200.00%+	10,000,000.00	10,249,700.00	10,505,400.00
11001001/23010120/13000015	Purchase of Canteen/Kitchen Equipments			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,050,400.00	2,102,000.00
11001001/23010105/13000019	Purchase of Vehicle for Commissioners Judiciary and Permanen		1,522,047,125.00	1,500,000,000.00	1,500,000,000.00	22,047,125.00-	101.47%+	1,545,000,000.00	1,583,625,400.00	1,623,216,000.00
11001002/23030121/13000001	Renovation of Office Complex (including inner office of the		9,560,000.00	10,000,000.00	10,000,000.00	440,000.00+	95.60%+	50,000,000.00	51,249,700.00	52,530,600.00
11001001/23030121/13000008	Rehabilitation/Repair of Office Buildings	6,500,000.00	24,592,200.00	12,000,000.00	12,000,000.00	12,592,200.00-	204.94%+	20,750,000.00	21,268,900.00	21,800,700.00
11001002/23050103/13000009	Provision of Relief Materials	10,000,000.00	7,700,000.00	10,500,600.00	10,500,600.00	2,800,600.00+	73.33%+	15,000,000.00	15,374,600.00	15,758,800.00
11001002/23050103/13000010	Solar Panel							50,000,000.00	51,249,700.00	52,530,600.00
11001002/23010108/13000011	Utility Vehicle (Bus Innoson Motors 25m x2							50,000,000.00	51,249,700.00	52,530,600.00
11001002/23050103/13000012	Utility Vehicle Hilux 15m x 6							90,000,000.00	92,249,700.00	94,555,800.00
11001002/23010108/13000013	Utility Vehicle Bus 25 Seaters 35M x 1							35,000,000.00	35,875,100.00	36,771,900.00
11001002/23050101/19000002	Inter State Boundary Conflict Resolution	10,000,000.00	67,126,300.00	70,000,000.00	70,000,000.00	2,873,700.00+	95.89%+	70,000,000.00	71,750,300.00	73,543,800.00
11008001/23010112/13000003	Office Equipment			1,500,600.00	1,500,600.00	1,500,600.00+				
11008001/23010112/13000004	Purchase of Emergency Response							83,105,000.00	85,182,500.00	87,312,100.00
11013001/23010112/13000002	Purchase of Office Furniture for All Offices(Bureaus)			2,000,000.00	5,000,000.00	5,000,000.00+		30,000,000.00	30,750,300.00	31,518,600.00
11013001/23010112/13000003	Purchase of Office Equipment for All Offices(Bureaus)			1,500,600.00	6,000,600.00	6,000,600.00+		10,550,000.00	10,813,900.00	11,084,000.00
11013001/23030121/13000006	Rehabilitation of Offices			15,000,000.00	15,000,000.00	15,000,000.00+				
11013001/23010112/13000009	Acquisition of Capital Assets ((4 Nos. 32" Flat Screen T	4,420,000.00		2,500,600.00	2,500,600.00	2,500,600.00+		5,000,000.00	5,124,900.00	5,253,300.00
11013001/23030111/13000014	Renovation of Michael Okpara Auditorium and Aguiyi Ironsi Co	11,500,000.00	10,000,000.00	10,000,000.00	19,000,000.00	9,000,000.00+	52.63%+	103,000,000.00	105,575,000.00	108,214,800.00
11013001/23050103/13000015	Purchase of Food (Palliatives)			10,000,000.00						
11013001/23050101/13000016	Establishment of ICT Hub in the office of the SSG			5,000,000.00						
11013001/23050101/13000017	Printing of Honourary Awards			1,500,600.00	600.00	600.00+		3,000,000.00	3,074,500.00	3,151,300.00
11013001/23030121/13000019	Reconstruction of Office (SSG Main and Adjoining Offices)							250,000,000.00	256,249,700.00	262,655,500.00
11013001/23030121/13000020	Establishment of DataBase in theSSG's							5,000,000.00	5,124,900.00	5,253,300.00
11013001/23010113/13000021	Purchase & Installation of PABX Intercom							10,000,000.00	10,249,700.00	10,505,400.00
11013001/23030121/13000022	Government -Wide Digital Transformation Project							4,650,000,000.00	5,125,000,000.00	5,253,124,900.00
11013001/23030121/13000023	Open Government Open Access(Lockbox							748,949,886.00	767,673,500.00	786,865,600.00
11016001/23010112/13000002	Purchase Of Office Furniture And Fittings			1,000,000.00				1,680,672.00	1,722,700.00	1,765,900.00
11016001/23010112/13000003	Purchase of 4 No. 32" Flat Screen TVs			200,400.00	200.00	200.00+		300,000.00	307,300.00	314,500.00
11016001/23010112/13000004	Purchase of 4 Nos. Airconditioners and 4 Nos. Ceiling Fans			249,700.00				535,642.00	548,700.00	562,000.00
11016001/23010112/13000005	Purchase of 4 Nos. Fridges			249,700.00				500,000.00	512,600.00	525,800.00
11016001/23010119/13000006	Procurement of 1 No. 5KVA Gen-Set			200,400.00						
11016001/23050101/13000007	Nigerian (Abia Chapter) National Volunteerism Promotion			2,200,400.00	100,400.00	100,400.00+				
11016001/23050101/13000008	2022 National Population Census Monitoring in the State			1,200,400.00	5,200,400.00	5,200,400.00+				
11016001/23050101/13000009	Capacity Building for Political Officeholders in the State							150,000,000.00	153,750,300.00	157,594,200.00
11017001/23010112/13000003	Purchase of Furniture and Equipment			1,399,800.00	1,399,800.00	1,399,800.00+		5,000,000.00	5,124,900.00	5,253,300.00
11017001/23010112/13000004	Purchase of 4 No. 32" Flat Screen TVs			300,100.00	300,100.00	300,100.00+		300,000.00	307,300.00	314,500.00
11017001/23010112/13000005	Purchase of 4 Nos. Airconditioners and 4 Nos. Ceiling Fans			399,800.00	399,800.00	399,800.00+		500,000.00	512,600.00	525,800.00
11017001/23010112/13000006	Purchase of 4 Nos. Fridges			600,200.00	600,200.00	600,200.00+		600,000.00	614,700.00	630,300.00
11017001/23010119/13000007	Procurement of 1 No. 15KVA Gen-Set			3,500,600.00	3,500,600.00	3,500,600.00+				
11018001/23020118/13000007	Procurement /Installationof CCTV Camera in selected flashpoi			7,200,400.00	7,200,400.00	7,200,400.00+		20,000,000.00	20,500,600.00	21,013,200.00
11018001/23050101/13000008	Community Based Security intelligence gathering & Project Mo			3,000,000,000.00						
11018001/23050101/13000009	Development Of Intelligent Database			5,000,000.00	5,000,000.00	5,000,000.00+		5,250,000.00	5,381,700.00	5,516,200.00
11018001/23050101/13000010	Capacity Building/workshop both Herdmen Housa and Abia Host							13,650,000.00	13,991,600.00	14,341,000.00
11014001/23010101/13000001	Purchase of 10 Nos. Modern Ex. Office Tables with Drawer and							1,680,672.00	1,722,700.00	1,765,900.00
11014001/23000000/13000002	Purchase of Office Furniture			1,500,600.00	1,500,600.00	1,500,600.00+				
11014001/23010112/13000003	Purchase of 6 Flat Screen TVs /Stabilizers			300,100.00	300,100.00	300,100.00+		300,000.00	307,300.00	314,500.00
11014001/23010112/13000004	Purchase of Airconditioners and Ceiling			500,600.00	500,600.00	500,600.00+		535,642.00	548,700.00	562,000.00
11014001/23010112/13000005	Purchase of 4 Nos. Fridges			500,600.00	500,600.00	500,600.00+		500,000.00	512,600.00	525,800.00
11014001/23050101/13000007	Capacity Building of Political Appointees			5,000,000.00	5,000,000.00	5,000,000.00+		150,000,000.00	153,750,300.00	157,594,200.00
11021002/23030101/13000001	Rehabilitation/Repair of Residential Building/Staff Quarters		6,000,000.00	10,000,000.00	10,000,000.00	4,000,000.00+	60.00%+	22,715,000.00	23,283,300.00	23,865,500.00
11033001/23050101/13000002	Provision of HIV Test KITS/Protive and Consumable			22,000,000.00	22,000,000.00	22,000,000.00+		22,275,006.00	22,831,900.00	23,402,200.00
11033001/23050101/13000003	Suports to Stakeholders Line Mins Laca Ngos.			12,000,000.00	12,000,000.00	12,000,000.00+		12,150,000.00	12,453,800.00	12,764,800.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11033001/23050101/13000004			3,000,000.00	3,000,000.00	3,000,000.00+		3,037,503.00	3,112,900.00	3,190,900.00
11033001/23050101/13000005			3,000,000.00	3,000,000.00	3,000,000.00+		2,531,861.00	2,595,400.00	2,660,200.00
11033001/23050101/13000006			5,000,000.00	5,000,000.00	5,000,000.00+		5,062,497.00	5,188,500.00	5,318,200.00
11033001/23050101/13000007			3,000,000.00	3,000,000.00	3,000,000.00+		3,037,503.00	3,112,900.00	3,190,900.00
11033001/23050101/13000008			3,000,000.00	3,000,000.00	3,000,000.00+		3,037,503.00	3,112,900.00	3,190,900.00
11033001/23050101/13000009			3,000,000.00	3,000,000.00	3,000,000.00+		3,037,503.00	3,112,900.00	3,190,900.00
11033001/23010115/13000010			3,000,000.00	3,000,000.00	3,000,000.00+		3,037,503.00	3,112,900.00	3,190,900.00
11033001/23010119/13000011			10,000,000.00	10,000,000.00	10,000,000.00+		10,125,006.00	10,378,100.00	10,637,400.00
11035001/23010112/13000001			2,500,600.00	2,500,600.00	2,500,600.00+		4,001,200.00	4,100,900.00	4,203,000.00
11035001/23010101/13000002			2,500,600.00	2,500,600.00	2,500,600.00+				
11035001/23010101/13000003							1,070,000.00	1,097,200.00	1,124,800.00
11035001/23010108/13000004							30,000,000.00	30,750,300.00	31,518,600.00
11021001/23030101/13000001			15,000,000.00	15,000,000.00	15,000,000.00+		12,000,000.00	12,300,100.00	12,607,400.00
11021001/23030101/13000002							17,000,000.00	17,425,000.00	17,860,800.00
11021001/23030101/13000003							19,000,000.00	19,475,400.00	19,962,800.00
11021001/23030101/13000004							6,200,000.00	6,355,300.00	6,513,800.00
11021001/23010112/13000005							1,715,000.00	1,757,500.00	1,801,900.00
11038001/23020119/13000001			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
73001001/23020104/13000001		50,000,000.00	58,500,600.00	58,500,600.00	8,500,600.00+	85.47%+			
73001001/23010105/13000002		40,000,000.00	40,000,000.00	40,000,000.00		100.00%+	40,000,000.00	41,000,000.00	42,025,200.00
73001001/23010104/13000003			15,500,600.00	15,500,600.00	15,500,600.00+		15,500,600.00	15,888,300.00	16,285,600.00
73001001/23010128/13000004		100,000,000.00	400,000,000.00	200,000,000.00	100,000,000.00+	50.00%+	400,000,000.00	410,000,000.00	420,249,700.00
73001001/23020102/13000005			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,050,400.00	2,102,000.00
73001001/23010112/13000006		2,000,000.00	2,000,000.00	2,000,000.00		100.00%+	2,000,000.00	2,050,400.00	2,102,000.00
73001001/23050101/13000007			1,500,600.00	1,500,600.00	1,500,600.00+		1,500,600.00	1,537,800.00	1,576,200.00
73001001/23030121/13000008			360,100.00	360,100.00	360,100.00+		360,100.00	368,600.00	378,200.00
73001001/23050101/13000009		8,000,000.00	8,200,400.00	8,200,400.00	200,400.00+	97.56%+	8,200,400.00	8,405,700.00	8,615,800.00
73001001/23050101/13000010	10,000,000.00	50,000,000.00	100,000,000.00	50,000,000.00		100.00%+	100,000,000.00	102,500,600.00	105,063,600.00
73001001/23020118/13000011		100,000,000.00	500,000,000.00	250,000,000.00	150,000,000.00+	40.00%+	500,000,000.00	512,500,600.00	525,313,300.00
11101001/23010112/13000001		16,388,313.84	22,000,000.00	22,000,000.00	5,611,686.16+	74.49%+	4,000,000.00	4,099,700.00	4,201,800.00
11101001/23030121/13000002	12,914,360.00		10,500,600.00	10,500,600.00	10,500,600.00+				
11101001/23010101/13000003			10,500,600.00	10,500,600.00	10,500,600.00+		15,000,000.00	15,374,600.00	15,758,800.00
11101001/23010113/13000004			4,000,000.00	4,000,000.00	4,000,000.00+		3,500,000.00	3,587,100.00	3,677,100.00
11101001/23050101/13000005	14,000,000.00		10,500,600.00	10,500,600.00	10,500,600.00+				
11101001/23030121/13000006		75,000,000.00			75,000,000.00-				
11101001/23050103/13000008	39,600,788.00	8,771,061.25	10,000,000.00	10,000,000.00	1,228,938.75+	87.71%+	2,000,000.00	2,050,400.00	2,102,000.00
11101001/23010105/13000015			40,000,000.00	40,000,000.00	40,000,000.00+		55,000,000.00	56,374,600.00	57,784,000.00
11101001/23010105/13000016			100,000,000.00	100,000,000.00	100,000,000.00+				
11101001/23020101/13000017			20,000,000.00	20,000,000.00	20,000,000.00+				
11101001/23020101/13000018			20,000,000.00	20,000,000.00	20,000,000.00+				
11101001/23020101/13000019			30,000,000.00	30,000,000.00	30,000,000.00+				
11101002/23010119/13000001			2,000,000.00	2,000,000.00	2,000,000.00+				
11101002/23010112/13000002			200,400.00	200,400.00	200,400.00+				
11101002/23010113/13000003			200,400.00	200,400.00	200,400.00+				
11101002/23050101/13000006							50,000,000.00	51,249,700.00	52,530,600.00
11101002/23050101/13000007			4,000,000.00	4,000,000.00	4,000,000.00+				
11101002/23050101/13000009			10,000,000.00	10,000,000.00	10,000,000.00+				
11101002/23050101/13000010	5,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+				
11101002/23020124/13000011			10,000,000.00	10,000,000.00	10,000,000.00+				
11101003/23020107/13000001			5,000,000.00	5,000,000.00	5,000,000.00+				
11101003/23020124/13000002			5,000,000.00	5,000,000.00	5,000,000.00+				
11101003/23020118/13000003	20,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101003/23020124/13000004 Construction of Market Stores@Umuogele			2,000,000.00	2,000,000.00	2,000,000.00+				
11101003/23020101/13000005 Construction of 10 Civil Centre in 3 Senetorial Zones	10,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00+				
11101004/23010115/13000001 Purchase of Photocopier Machine			249,700.00	249,700.00	249,700.00+		800,000.00	819,900.00	840,300.00
11101004/23050101/13000003 Installation of Internet Services Umuahia			50,400.00	50,400.00	50,400.00+		300,000.00	307,300.00	314,500.00
11101004/23020118/13000004 Construction of Bill Board of ABSAA		21,351,229.92	5,000,000.00	5,000,000.00	16,351,229.92-	427.02%+	7,000,000.00	7,175,200.00	7,354,100.00
11101004/23010119/13000006 Purchase of Generator Set			200,400.00	200,400.00	200,400.00+		6,000,000.00	6,150,100.00	6,303,800.00
11101004/23030121/13000007 Rehabilitation of Area Office at Aba			1,200,400.00	1,200,400.00	1,200,400.00+		1,200,000.00	1,230,500.00	1,261,700.00
11101004/23010129/13000008 Purchase of welding Machine and Accessories			200,400.00	200,400.00	200,400.00+		4,000,000.00	4,099,700.00	4,201,800.00
11101004/23010113/13000009 Purchase of Still Cameras 2 Nos at M50 000 each			69,700.00	69,700.00	69,700.00+		3,000,000.00	3,074,500.00	3,151,300.00
11101004/23010113/13000010 Purchase of TV sets 2 Nos at N60 each			69,700.00	69,700.00	69,700.00+		1,400,000.00	1,434,600.00	1,470,600.00
11101004/23010113/13000011 Purchase of Radio 3 Nos at N10 000 each			30,000.00	30,000.00	30,000.00+		30,000.00	31,200.00	32,400.00
11101004/23010112/13000012 Purchase of office furniture			500,600.00	500,600.00	500,600.00+		1,000,000.00	1,025,200.00	1,050,400.00
11101004/23010106/13000013 Procurement of Hilux Pick Van 2 Nos @N32 000 000 each; Humma							109,000,000.00	111,725,100.00	114,518,600.00
11101004/23010112/13000014 Acquisition of Permanent site at Umuahia							30,000,000.00	30,750,300.00	31,518,600.00
11010001/23010107/13000001 Purchase of (2 in No) Hilux Trucks							72,000,000.00	73,799,600.00	75,644,700.00
11010001/23010108/13000002 Purchase of (1 in No) Toyota Bus							72,000,000.00	73,799,600.00	75,644,700.00
11010001/23010119/13000006 Purchase of Power Generating set			1,000,000.00	1,000,000.00	1,000,000.00+				
11010001/23050101/13000007 Development of Website			24,000,000.00	24,000,000.00	24,000,000.00+				
11010001/23010113/13000008 Purchase of Lap Top Computers(Five (5) HP omen Laptop M16GB		2,000,000.00	2,000,000.00	2,000,000.00		100.00%+	6,000,000.00	6,150,100.00	6,303,800.00
11010001/23010113/13000009 Purchase of Computer Printers		1,000,000.00	1,000,000.00	1,000,000.00		100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
11010001/23010115/13000010 Purchase of Photocopying Machines			3,000,000.00	3,000,000.00	3,000,000.00+		3,000,000.00	3,074,500.00	3,151,300.00
11010001/23010133/13000011 Purchase of Surveying Equipments			5,000,000.00	5,000,000.00	5,000,000.00+				
11010001/23050101/13000012 Reserch and Developments			5,000,000.00	5,000,000.00	5,000,000.00+				
11010001/23010129/13000013 Purchase of E-procurement Tools			2,000,000.00	2,000,000.00	2,000,000.00+				
11010001/23050101/13000014 Monitoring and Evaluation			5,000,000.00	5,000,000.00	5,000,000.00+		7,000,000.00	7,175,200.00	7,354,100.00
11010001/23010113/13000015 Purchase of Five(5) Hisense Air Conditioner							2,700,000.00	2,767,100.00	2,836,700.00
11010001/23010113/13000016 Purchase of Public Address System							3,000,000.00	3,074,500.00	3,151,300.00
11010001/23010112/13000017 Purchase of Five(5)Century 5000v Stabilizer							600,000.00	614,700.00	630,300.00
11010001/23010113/13000018 Purchase of Projector							1,000,000.00	1,025,200.00	1,050,400.00
11010001/23010113/13000019 Purchase of Digital Steel Camera							2,000,000.00	2,050,400.00	2,102,000.00
11101005/23010113/13000001 Purchase of Office Equipment			1,000,000.00	1,000,000.00	1,000,000.00+				
11101005/23010115/13000002 Purchase of Photocopier Machine			699,900.00	699,900.00	699,900.00+				
11101005/23010119/13000003 Procurement of Gen Set			500,600.00	500,600.00	500,600.00+				
11101005/23010101/13000004 Procurement of Capital Asset (Surveying Equipment and 3 no			1,399,800.00	1,399,800.00	1,399,800.00+				
11101005/23050101/13000005 Research and Development			1,000,000.00	1,000,000.00	1,000,000.00+				
11039001/23020101/00000001 Perimeter Fencing of Office Building (Headquarter). 120.50 s			10,000,000.00	10,000,000.00	10,000,000.00+		10,900,000.00	11,172,800.00	11,452,500.00
11039001/23010104/00000003 PROCUREMENT OF CAPITAL ASSET(10 MOTOR BIKES @ N650 000each)			5,000,000.00	5,000,000.00	5,000,000.00+		6,500,000.00	6,662,700.00	6,829,500.00
11039001/23010108/00000004 PROCUREMENT OF 2 HILUX VAN AND 1 HUMMER BUS			32,000,000.00	32,000,000.00	32,000,000.00+		110,000,000.00	112,750,300.00	115,569,000.00
11040001/23050101/13000001 Development of Abia Diaspora Smart City Master Plan	5,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	102,500,600.00	105,063,600.00
11040001/23050101/13000002 Hosting of International Investment Summits			9,000,000.00	9,000,000.00	9,000,000.00+		9,000,000.00	9,224,500.00	9,455,000.00
11040001/23010112/13000003 Purchase of Office Furniture			1,500,600.00	1,500,600.00	1,500,600.00+		1,500,600.00	1,537,800.00	1,576,200.00
11040001/23010105/13000004 Purchase of 3no Hilux Vehicle			15,500,600.00	15,500,600.00	15,500,600.00+		15,500,600.00	15,888,300.00	16,285,600.00
11040001/23010113/13000005 Purchase of 4 set Computer System Printer and other accesso			2,500,600.00	2,500,600.00	2,500,600.00+		2,500,600.00	2,563,000.00	2,626,700.00
65001001/23050101/13000001 Provision of Relief Materials	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+				
65001001/23010107/13000002 Purchase Of Hilux Van 2 IN NO			3,000,000.00	3,000,000.00	3,000,000.00+				
65001001/23050101/13000003 Purchase of Compters			1,500,600.00	1,500,600.00	1,500,600.00+				
65001001/23010119/13000004 Purchase of Generating Set			1,200,400.00	1,200,400.00	1,200,400.00+				
65001001/23010112/13000005 Purhase of offie furniture and fittings			500,600.00	500,600.00	500,600.00+				
65001001/23050103/13000006 Monitoring / Visit to the conflict Communities			500,600.00	500,600.00	500,600.00+				
65001001/23020101/13000007 Construction of Boundary Pillars			1,000,000.00	1,000,000.00	1,000,000.00+				
65001001/23050101/13000008 Capacity Building for Community Leaders Conflict Resolution			500,600.00	500,600.00	500,600.00+				
65001001/23050101/13000009 Intra State Boundary Conflict Resoultion Activities			1,000,000.00	1,000,000.00	1,000,000.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
65001001/23050101/13000010			2,000,000.00	2,000,000.00	2,000,000.00+				
66001001/23010113/13000002			500,600.00						
66001001/23050101/13000004			1,500,600.00						
68001001/23010119/13000001			1,000,000.00						
68001001/23010115/13000002			500,600.00						
68001001/23020105/13000003			1,000,000.00						
68001001/23010112/13000004			500,600.00						
12003001/23020101/13000001	974,000,000.00	85,000,000.00	1,480,000,000.00	1,480,000,000.00	1,395,000,000.00+	5.74%+	485,000,000.00		
12003001/23030106/13000002	590,000,000.00		800,000,000.00	800,000,000.00	800,000,000.00+		500,000,000.00	512,500,600.00	525,313,300.00
12003001/23020101/13000003		50,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00+	50.00%+			
12003001/23010101/13000004		5,000,000.00	5,000,000.00	5,000,000.00		100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
12003001/23020127/13000005	30,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00		100.00%+			
12003001/23020101/13000006	15,000,000.00								
12003001/23010115/13000007		7,300,000.00	10,000,000.00	10,000,000.00	2,700,000.00+	73.00%+			
12003001/23040102/13000008	20,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+				
12003001/23020101/13000009	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00		100.00%+	17,000,000.00	17,425,000.00	17,860,800.00
12003001/23010114/13000010	35,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+		100,000,000.00	102,500,600.00	105,063,600.00
12003001/23030121/13000011	10,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+		12,000,000.00	12,300,100.00	12,607,400.00
12003001/23020102/13000012			20,000,000.00	20,000,000.00	20,000,000.00+				
12003001/23010122/13000013	1,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+				
12003001/23010119/13000014							35,000,000.00	35,875,100.00	36,771,900.00
12003001/23020118/13000015	200,000,000.00		225,000,000.00	225,000,000.00	225,000,000.00+		450,000,000.00	461,249,700.00	472,781,500.00
12003001/23040102/13000016	20,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00+				
12003001/23020105/13000017	400,000,000.00								
12003001/23020104/13000018			5,000,000.00	5,000,000.00	5,000,000.00+				
12003001/23020110/13000019	7,000,000.00								
12003001/23030118/13000020		20,000,000.00	20,000,000.00	20,000,000.00		100.00%+	20,000,000.00	20,500,600.00	21,013,200.00
12003001/23020101/13000021		10,000,000.00			10,000,000.00-				
12003001/23030110/13000022	10,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+				
12003001/23010112/13000023							15,000,000.00	15,374,600.00	15,758,800.00
12003001/23020102/13000024	9,000,000.00		91,136,300.00	91,136,300.00	91,136,300.00+				
12003001/23030105/13000025	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00		100.00%+			
12003001/23010129/13000026	70,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00		100.00%+			
12003001/23010129/13000027	9,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+		50,000,000.00	51,249,700.00	52,530,600.00
12003001/23020106/13000028	5,000,000.00		6,000,000.00	6,000,000.00	6,000,000.00+				
12003001/23020127/13000029	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00		100.00%+			
12003001/23010125/13000030	10,000,000.00	15,000,000.00	12,000,000.00	12,000,000.00	3,000,000.00-	125.00%+			
12003001/23050103/13000031	30,000,000.00						20,000,000.00	20,500,600.00	21,013,200.00
12003001/23020101/13000035	50,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00		100.00%+			
12003001/23010105/13000036	30,000,000.00		35,000,000.00	35,000,000.00	35,000,000.00+				
12003001/23010105/13000037							30,000,000.00	30,750,300.00	31,518,600.00
12003001/23010105/13000038							15,000,000.00	15,374,600.00	15,758,800.00
12003001/23050101/13000039							25,000,000.00	25,625,400.00	26,266,400.00
12003001/23010105/13000040							35,000,000.00	35,875,100.00	36,771,900.00
12004001/23020101/13000001			85,000,000.00	85,000,000.00	85,000,000.00+		400,000,000.00	410,000,000.00	420,249,700.00
12004001/23010112/13000002			35,000,000.00	35,000,000.00	35,000,000.00+		80,000,000.00	82,000,000.00	84,050,400.00
23005001/23010112/13000001			1,000,000.00	1,000,000.00	1,000,000.00+				
23005001/23010113/13000002			2,000,000.00	2,000,000.00	2,000,000.00+		3,500,000.00	3,587,100.00	3,677,100.00
23005001/23010112/13000003			1,000,000.00	1,000,000.00	1,000,000.00+		2,000,000.00	2,050,400.00	2,102,000.00
23005001/23010113/13000006			3,000,000.00	3,000,000.00	3,000,000.00+		2,500,000.00	2,563,000.00	2,626,700.00
23005001/23010119/13000007			3,000,000.00	3,000,000.00	3,000,000.00+				
23005001/23010119/13000008							6,000,000.00	6,150,100.00	6,303,800.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
23005001/23020101/13000009 Capacity building [work ethics] for 1500 public servants							37,500,000.00	38,437,000.00	39,397,400.00
23005001/23010105/13000010 Purchase of 3 Toyota hummer buses for the 3 political zones							120,000,000.00	123,000,000.00	126,074,500.00
23005001/23010122/13000011 Sensitization on cultism and drug abuse among youths in Abia							25,000,000.00	25,625,400.00	26,266,400.00
23005001/23010122/13000012 Sensitization on cultism and drug abuse among youths in Abia							12,000,000.00	12,300,100.00	12,607,400.00
23005001/23010112/13000013 ORIENTATIONHALFHOURL ONTELEVISIONANDRADIOSTATIONS@500							20,500,000.00	21,012,000.00	21,537,800.00
23001001/23010129/13000001 Procurement of Plate Making Machine Suprasetter A106 CT with		5,500,000.00	30,000,000.00	30,000,000.00	24,500,000.00+	18.33%+	70,000,000.00	71,750,300.00	73,543,800.00
23001001/23010129/13000002 Development of Tourist Sites (Long Juju of Arochukwu)							7,441,800.00	7,627,800.00	7,818,700.00
23001001/23020118/13000003 Construction/Development of Azumiri Blue River							30,000,000.00	30,750,300.00	31,518,600.00
23001001/23020118/13000004 Construction of Cultural Complex							20,000,000.00	20,500,600.00	21,013,200.00
23001001/23010129/13000005 Enumeration of Abia Tourist Sites/Hotels							6,000,000.00	6,150,100.00	6,303,800.00
23001001/23010129/13000006 Ejirimara Abia Cultural Festival/World Cultural Day							20,000,000.00	20,500,600.00	21,013,200.00
23001001/23050101/13000007 Erection of a New Art Statue (Monument)							3,000,000.00	3,074,500.00	3,151,300.00
23001001/23050101/13000008 Maintenance of existing City Monument							1,500,600.00	1,537,800.00	1,576,200.00
23001001/23050101/13000009 Establishment of Film Village							10,000,000,000.00	10,250,000,000.00	10,506,249,700.00
36052001/23010108/13000001 Purchase of Operational Office Buses (Haice)			5,000,000.00	5,000,000.00	5,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
36052001/23010113/13000002 Purchase of Projectors & Laptops			249,700.00	249,700.00	249,700.00+		2,200,000.00	2,254,500.00	2,310,900.00
36052001/23010113/13000003 Purchase of 1 in no desk-top Laser jet Computer			249,700.00	249,700.00	249,700.00+		12,000,000.00	12,300,100.00	12,607,400.00
36052001/23010115/13000004 Purchase of brand new photocopying machine			500,600.00	500,600.00	500,600.00+		1,000,000.00	1,025,200.00	1,050,400.00
36052001/23010129/13000005 Purchase of 2 in no digital cameras and digital video			500,600.00	500,600.00	500,600.00+				
74001001/23010112/13000001 Purchase of Office Furniture			2,000,000.00						
74001001/23010113/13000002 Purchase of Computers and Printers			1,000,000.00						
62001001/23010112/13000001 Purchase of Office Furniture			1,000,000.00						
62001001/23010114/13000002 Purchase of Computers and Printers			1,000,000.00						
25001001/23020101/06000004 Construction of New office Building for Contributory Pension		20,000,000.00	25,000,000.00	25,000,000.00	5,000,000.00+	80.00%+			
25001001/23010113/11000003 Installation of an Internet facility and yearly subscription							5,000,000.00	5,124,900.00	5,253,300.00
25001001/23010113/11000004 Provision of closed circuit television CCTV in office of HOS							2,000,000.00	2,050,400.00	2,102,000.00
25001001/23010101/13000001 Acquisition of Capital Assets		2,000,000.00	2,000,000.00	2,000,000.00		100.00%+			
25001001/23010112/13000006 Purchase of Office Furnitures		3,000,000.00	3,000,000.00	3,000,000.00		100.00%+	2,853,500.00	2,924,400.00	2,997,600.00
25001001/23010112/13000007 Rehabilitation of the HOS and Bureau of Administration in H		11,000,000.00	11,000,000.00	11,000,000.00		100.00%+			
25001001/23020101/13000008 Land scaping of HOS Complex		13,000,000.00	13,000,000.00	13,000,000.00		100.00%+			
25001001/23010121/13000009 Rehabilitation/Repairs of Toilet Infrastracured in the HOS		5,000,000.00	5,000,000.00	5,000,000.00		100.00%+			
25005001/23010101/13000001 Acquisition of Capital Assets(- Procurement of office Equipm			2,000,000.00	2,000,000.00	2,000,000.00+		4,409,000.00	4,519,800.00	4,632,700.00
25005001/23010112/13000005 Purchase of 150 sets of table and chairs for ICT School			3,000,000.00	3,000,000.00	3,000,000.00+		2,760,200.00	2,829,500.00	2,900,300.00
25005001/23010124/13000006 Purchase of white board(korea) Teaching Aid			200,400.00	200,400.00	200,400.00+		40,000.00	40,800.00	42,000.00
25005001/23010116/13000007 Purchase of 50 jumbo Typewriters			170,400.00	170,400.00	170,400.00+				
25005001/23050101/13000008 Capacity Building (training/Retraining Public Service Lectu			5,500,600.00	5,500,600.00	5,500,600.00+		7,000,000.00	7,175,200.00	7,354,100.00
25005001/23030121/13000009 Expansion/ Rehabilitation of SDC			3,000,000.00	3,000,000.00	3,000,000.00+				
25005002/23010112/13000001 Purchase of Sundry Office Furniture and Fittings			3,500,600.00	3,500,600.00	3,500,600.00+		3,354,400.00	3,438,200.00	3,524,600.00
25005004/23010112/13000002 Purchase of Office furniture/Equipment		10,712,000.00	4,500,600.00	4,500,600.00	6,211,400.00-	238.01%+	8,997,000.00	9,222,100.00	9,452,600.00
25005007/23020101/13000002 Construction of Office Building- for Pensions Board			10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
25005007/23010112/13000004 Purchase of Office Furniture and Fittings			2,500,600.00	2,500,600.00	2,500,600.00+		3,000,600.00	3,075,600.00	3,152,400.00
25005007/23050101/13000005 Production of Staff List			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,050,400.00	2,102,000.00
25005007/23050101/13000006 Production of service document- Production of Public Service			2,000,000.00	2,000,000.00	2,000,000.00+		11,000,000.00	11,274,900.00	11,557,000.00
25005007/23020118/13000007 Production of Service Gazettes			2,000,000.00	2,000,000.00	2,000,000.00+		2,000,000.00	2,050,400.00	2,102,000.00
25005007/23020118/13000008 Procurement of Official vehicles -Ino 18 seater Innoson bus							65,000,000.00	66,625,400.00	68,290,500.00
25007001/23010112/13000002 Procurement of office furniture and equipment			3,500,600.00	3,500,600.00	3,500,600.00+		2,000,000.00	2,050,400.00	2,102,000.00
25007001/23010113/13000003 Procurement of office computers/ internet installation (3)			4,000,000.00	4,000,000.00	4,000,000.00+		2,000,000.00	2,050,400.00	2,102,000.00
25007001/23010129/30000004 Procurement of office Airconditioner (3)							2,000,000.00	2,050,400.00	2,102,000.00
25007001/23010132/13000005 Procurement of Security equipment.			1,000,000.00	1,000,000.00	1,000,000.00+		2,000,000.00	2,050,400.00	2,102,000.00
25007001/23050101/13000006 Capacity building on IPSAS base budget			2,000,000.00	2,000,000.00	2,000,000.00+		2,500,000.00	2,563,000.00	2,626,700.00
40001001/23050102/13000001 Computerization of Audit System			1,900,300.00	1,900,300.00	1,900,300.00+		4,000,000.00	4,099,700.00	4,201,800.00
40001001/23040102/13000002 Water Drainage/Flood Control			2,200,400.00	2,200,400.00	2,200,400.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
40001001/23010112/13000004 Purchase of Office Furniture and Fittings Umuahia			2,000,000.00	2,000,000.00	2,000,000.00+		1,500,000.00	1,537,800.00	1,576,200.00
40001001/23010102/13000005 Automation of Office of the State Auditor General			1,500,600.00	1,500,600.00	1,500,600.00+				
40001001/23050101/13000014 Annual Report Production	4,500,000.00	4,500,000.00	9,000,000.00	9,000,000.00	4,500,000.00+	50.00%+	10,000,000.00	10,249,700.00	10,505,400.00
47001001/23010112/13000001 Furnishing of the Offices			5,000,000.00	5,000,000.00	5,000,000.00+				
47001001/23050102/13000003 Installation of Website and Internal Accessories			3,000,000.00	3,000,000.00	3,000,000.00+		5,300,500.00	5,433,300.00	5,569,000.00
47001001/23010115/13000009 Purchase of Photocopying Machine 2nos			600,200.00	600,200.00	600,200.00+		1,150,706.00	1,180,000.00	1,210,000.00
47001001/23010118/13000011 Purchase of Scanning 5nos			2,000,000.00	2,000,000.00	2,000,000.00+				
47001001/23010112/13000017 Purchase and Installation of Solar System							4,148,994.00	4,253,300.00	4,360,100.00
47001001/23020101/13000018 Construction of New Civil Service Commission Building							350,000,000.00	358,750,300.00	367,719,100.00
48001001/23050101/13000001 Conduct of Local Government Elections			100,000,000.00	100,000,000.00	100,000,000.00+		1,779,625,000.00	1,824,115,300.00	1,869,718,000.00
48001001/23010119/13000005 Purchase of 2 Power Generating Sets			2,500,600.00	2,500,600.00	2,500,600.00+		2,750,660.00	2,819,900.00	2,890,700.00
48001001/23010112/13000006 Purchase Of Office Furniture And Fittings			5,500,600.00	5,500,600.00	5,500,600.00+		6,050,660.00	6,201,700.00	6,356,600.00
48001001/23010115/13000007 Purchase of Photocoping Machine	5,000,000.00		180,000,000.00	180,000,000.00	180,000,000.00+		198,000,000.00	202,949,600.00	208,022,900.00
48001001/23050101/13000008 Ward Creation/ Delineation Exercise			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,025,200.00	1,050,400.00
48001001/23010113/13000009 Purchase of Computer			2,000,000.00	2,000,000.00	2,000,000.00+		25,000,000.00	25,625,400.00	26,266,400.00
48001001/23010108/13000010 Purchase of 3 Hilux 1Hummer Bus			60,000,000.00	60,000,000.00	60,000,000.00+		90,000,000.00	92,249,700.00	94,555,800.00
48001001/23010108/13000011 LANSAPING and Perimeter Fencing OF THE COMMISSION'S HEADQUA							36,400,000.00	37,309,700.00	38,242,500.00
63001001/23010108/13000003 Purchase Of Buses			15,000,000.00	15,000,000.00	15,000,000.00+		15,000,000.00	15,374,600.00	15,758,800.00
63001001/23010113/13000004 Purchase of Computers			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
63001001/23010119/13000005 Purchase of Powers Generating Set			6,500,600.00	6,500,600.00	6,500,600.00+		6,500,600.00	6,662,700.00	6,829,500.00
63001001/23020101/13000006 Reconstruction of Office Building			11,000,000.00	11,000,000.00	11,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
64001001/23010108/13000003 Purchase of 18 Seater Bus			42,000,000.00	42,000,000.00	42,000,000.00+		38,779,900.00	39,749,100.00	40,743,100.00
64001001/23010112/13000006 Purchase of Office Furnitures & Fittings			3,000,000.00	3,000,000.00	3,000,000.00+		2,080,000.00	2,132,000.00	2,184,900.00
64001001/23010113/13000007 Acquisition of Computer and Accessories/Installation			5,200,400.00	5,200,400.00	5,200,400.00+		5,200,000.00	5,330,100.00	5,463,400.00
64001001/23050101/13000009 Capacity Building for Local Govt Staff			150,000,000.00	150,000,000.00	150,000,000.00+		150,000,000.00	153,750,300.00	157,594,200.00
64001001/23020101/13000010 Re-roofing of Commissioner's Building			12,200,400.00	12,200,400.00	12,200,400.00+		17,200,400.00	17,630,300.00	18,070,900.00
64001001/23020101/13000011 Painting of Commissioners Office			3,099,700.00	3,099,700.00	3,099,700.00+		3,099,700.00	3,177,600.00	3,256,800.00
64001001/23010106/13000014 Purchase of 6 Nos. Hillux Van			12,200,400.00	12,200,400.00	12,200,400.00+		12,480,000.00	12,792,300.00	13,111,700.00
64001001/23050101/13000015 Publication of LGSC Gazette			2,000,000.00	2,000,000.00	2,000,000.00+		2,080,000.00	2,132,000.00	2,184,900.00
64001001/23010113/13000006 Purchase of Air Conditioner and Laptops							5,200,000.00	5,330,100.00	5,463,400.00
15026001/23020127/13000002 Provision of Computers and Communication equipments			1,200,500.00	1,200,500.00	1,200,500.00+		1,000,600.00	1,025,200.00	1,050,400.00
15026001/23050101/13000004 Conducting Agricultural Production Survey			1,500,600.00	1,500,600.00	1,500,600.00+		1,800,000.00	1,845,100.00	1,890,800.00
15026001/23030121/13000005 Rehabilitation & Fencing of staff quarters and guest houses			3,000,000.00	3,000,000.00	3,000,000.00+		3,699,700.00	3,792,300.00	3,887,100.00
20001001/23050101/13000001 Micro-Finance Loans Scheme			3,000,000.00	3,000,000.00	3,000,000.00+				
20001001/23020118/13000002 Abia State Pools Betting & Control Board			2,000,000.00	2,000,000.00	2,000,000.00+		8,300,000.00	8,507,800.00	8,720,300.00
20001001/23020101/13000003 Debt Management Offices			4,000,000.00	4,000,000.00	4,000,000.00+		8,100,000.00	8,302,500.00	8,510,200.00
20001001/23050101/13000004 Abia Insurance Brokers Ltd	985,000.00	977,000.00	15,000,000.00	15,000,000.00	14,023,000.00+	6.51%+	13,850,000.00	14,195,700.00	14,551,000.00
20001001/23010101/13000006 Acquisition of Capital Assets :(1 No Hummer Bus 4 No Comput			27,000,000.00	27,000,000.00	27,000,000.00+		110,430,000.00	113,190,900.00	116,020,500.00
20001001/23050103/13000007 Revenue Mobilization Expenses	246,800,000.00	230,565,000.00	600,000,000.00	600,000,000.00	369,435,000.00+	38.43%+	615,000,000.00	630,374,600.00	646,134,500.00
20001001/23050103/13000008 Personnel Audit 1000 Reforce			2,000,000.00	2,000,000.00	2,000,000.00+				
20001001/23050102/13000009 Centralized Payroll System			4,000,000.00	4,000,000.00	4,000,000.00+				
20001001/23050101/13000012 Acquisition of Non-Tangible Assets			4,000,000.00	4,000,000.00	4,000,000.00+				
20001001/23050101/13000013 Regulatory Assurance Service -to uphold state fin op standan			50,000,000.00	50,000,000.00	50,000,000.00+		51,250,000.00	52,531,800.00	53,845,100.00
20001001/23050101/13000014 Production of Quarterly Journals			2,000,000.00	2,000,000.00	2,000,000.00+				
20001001/23020118/13000015 Procurement of Public Address System			1,000,000.00	1,000,000.00	1,000,000.00+				
20001001/23050101/30000016 OGP/ STATE action on business enabling reforms (SABER) progr	185,000,000.00	7,038,400.00	300,000,000.00	300,000,000.00	292,961,600.00+	2.35%+	307,500,000.00	315,187,300.00	323,067,200.00
20001001/23050101/13000018 Power Abia Ltd. Investment Subscriptionn Share(Equity Invest							1,000,000,000.00	1,025,000,000.00	1,050,625,400.00
20001001/23050101/13000019 Counterpart funding for Islamic Bank loan							4,600,000,000.00	4,715,000,000.00	4,832,875,100.00
20007001/23010101/13000001 Acquisition of Capital Assets			15,000,000.00	15,000,000.00	15,000,000.00+				
20007001/23020127/13000002 Computerization and System Development		2,730,000.00	5,000,000.00	5,000,000.00	2,270,000.00+	54.60%+	10,000,000.00	10,249,700.00	10,505,400.00
20007001/23020104/13000003 Furnishing of the Computer Rooms			1,000,000.00	1,000,000.00	1,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
20007001/23020101/13000004 Reconstruction of Accountant's General's Office		3,690,000.00	5,000,000.00	5,000,000.00	1,310,000.00+	73.80%+	103,560,000.00	158,875,100.00	162,847,400.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
20007001/23050107/13000005			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	51,249,700.00	52,530,600.00
20007001/23020101/13000006	4,980,000.00	5,478,790.00	10,000,000.00	10,000,000.00	4,521,210.00+	54.79%+	15,000,000.00	15,374,600.00	15,758,800.00
20007001/23050101/13000007			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
20007001/23050103/13000008			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
20007001/23050103/13000009			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
20007001/23050103/13000010			10,000,000.00	10,000,000.00	10,000,000.00+				
20007001/23010122/13000011			1,000,000.00	1,000,000.00	1,000,000.00+				
20007001/23050101/13000012			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	51,249,700.00	52,530,600.00
20007001/23050101/13000013			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	51,249,700.00	52,530,600.00
20007001/23050101/13000014			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
20007001/23010115/13000016							620,000.00		
20007001/23010108/13000017							40,000,000.00		
20007001/23010136/13000018							4,000,000.00		
20007001/23010115/13000019							800,000.00		
20008001/23010113/13000004			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	51,249,700.00	52,530,600.00
20008001/23010105/13000006			96,000,000.00	96,000,000.00	96,000,000.00+		45,000,000.00	46,124,900.00	47,278,500.00
20008001/23010112/13000008		1,705,000.00	24,000,000.00	24,000,000.00	22,295,000.00+	7.10%+	62,000,000.00	63,549,800.00	65,138,100.00
20008001/23030121/13000011			200,000,000.00	200,000,000.00	200,000,000.00+		200,200,800.00	205,205,300.00	210,335,000.00
20008001/23010104/13000014							3,000,000.00	3,074,500.00	3,151,300.00
20008001/23010104/13000015			1,000,000.00	1,000,000.00	1,000,000.00+		1,000,000.00	1,025,200.00	1,050,400.00
20008001/23010108/13000016			18,000,000.00	18,000,000.00	18,000,000.00+		21,000,000.00	21,524,600.00	22,062,400.00
20008001/23010108/13000017			6,500,600.00	6,500,600.00	6,500,600.00+		3,400,000.00	3,485,000.00	3,572,600.00
20008001/23010114/13000018			21,600,200.00	21,600,200.00	21,600,200.00+		21,500,000.00	22,037,200.00	22,588,200.00
20008001/23010105/13000019							10,000,000.00	10,249,700.00	10,505,400.00
20008001/23010105/13000020							20,000,000.00	20,500,600.00	21,013,200.00
22001001/23050101/13000002		3,163,440.00	20,000,000.00	20,000,000.00	16,836,560.00+	15.82%+			
22001001/23050101/13000003		1,650,000.00	8,000,000.00	8,000,000.00	6,350,000.00+	20.63%+	10,000,000.00	10,249,700.00	10,505,400.00
22001001/23050101/13000004			20,000,000.00	20,000,000.00	20,000,000.00+		30,000,000.00	30,750,300.00	31,518,600.00
22001001/23020118/13000005			50,000,000.00						
22001001/23020118/13000006			10,000,000.00	10,000,000.00	10,000,000.00+				
22001001/23050101/13000012							5,000,000.00	5,124,900.00	5,253,300.00
28001001/23020118/13000004	1,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
28001001/23050101/13000010							5,000,000.00	5,124,900.00	5,253,300.00
28001001/23050101/13000012							10,000,000.00	10,249,700.00	10,505,400.00
28001001/23020118/13000013		20,186,350.00	100,000,000.00	100,000,000.00	79,813,650.00+	20.19%+	200,000,000.00	205,000,000.00	210,124,900.00
28001001/23020118/13000014			243,000,000.00	43,000,000.00	43,000,000.00+		585,000,000.00	599,625,400.00	614,615,800.00
28001001/23030127/13000015			10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
28001001/23030127/13000016		7,000,000.00	10,000,000.00	10,000,000.00	3,000,000.00+	70.00%+	18,000,000.00	18,450,200.00	18,911,200.00
28001001/23020118/13000017			15,000,000.00	15,000,000.00	15,000,000.00+		10,501,800.00	10,764,700.00	11,033,600.00
28001001/23050101/13000018			5,000,000.00	5,000,000.00	5,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
28001001/23050101/13000019			3,000,000.00	3,000,000.00	3,000,000.00+				
28001001/23050101/13000020			1,500,600.00	1,500,600.00	1,500,600.00+		2,500,000.00	2,563,000.00	2,626,700.00
28001001/23050101/13000021			3,000,000.00	3,000,000.00	3,000,000.00+		15,000,000.00	15,374,600.00	15,758,800.00
28001001/23050103/13000022			1,500,600.00	1,500,600.00	1,500,600.00+		3,000,000.00	3,074,500.00	3,151,300.00
28001001/23050103/13000023			1,000,000.00	1,000,000.00	1,000,000.00+		2,500,000.00	2,563,000.00	2,626,700.00
28001001/23050101/13000024			1,500,600.00	1,500,600.00	1,500,600.00+		20,000,000.00	20,500,600.00	21,013,200.00
29001001/23050101/02000006							15,000,000.00	15,374,600.00	15,758,800.00
29001001/23050101/02000007							10,000,000.00	10,249,700.00	10,505,400.00
29001001/23010113/02000008							5,690,000.00	5,832,000.00	5,977,300.00
29001001/23020103/02000009							5,000,000.00	5,124,900.00	5,253,300.00
29001001/23050101/02000010							8,000,000.00	8,200,400.00	8,405,700.00
29001001/23050101/02000011							35,000,000.00	35,875,100.00	36,771,900.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
29001001/23050101/02000012							15,000,000.00	15,374,600.00	15,758,800.00
29001001/23050101/02000014							20,950,000.00	21,474,200.00	22,010,800.00
29001001/23010104/02000015							2,000,000.00	2,050,400.00	2,102,000.00
29001001/23010128/02000016							14,000,000.00	14,350,500.00	14,709,400.00
29001001/23030121/02000017							8,500,000,000.00	8,712,500,600.00	8,930,313,300.00
29001001/23050101/02000018							2,500,000.00	2,563,000.00	2,626,700.00
29001001/23050101/13000001			5,000,000.00	5,000,000.00	5,000,000.00+				
29001001/23050101/13000002			6,000,000.00	6,000,000.00	6,000,000.00+				
29001001/23050101/13000003			16,000,000.00	16,000,000.00	16,000,000.00+		65,000,000.00	66,625,400.00	68,290,500.00
29001001/23050101/13000004			10,000,000.00	10,000,000.00	10,000,000.00+				
29001001/23050101/13000005	7,147,300.00		10,000,000.00	10,000,000.00	10,000,000.00+				
29001001/23020124/17000017			120,000,000.00	70,000,000.00	70,000,000.00+				
29001001/23020118/17000018			60,000,000.00	10,000,000.00	10,000,000.00+				
29001001/23020118/17000019			50,000,000.00	50,000,000.00	50,000,000.00+				
29056003/23010129/13000001		15,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00-	150.00%+	18,100,000.00	18,552,200.00	19,015,600.00
29056003/23010127/13000002			33,500,600.00	33,500,600.00	33,500,600.00+		61,000,000.00	62,524,600.00	64,087,600.00
29056003/23010127/13000003		33,390,000.00			33,390,000.00-				
29056003/23010105/13000006							10,000,000.00	10,249,700.00	10,505,400.00
29056003/23020118/13000007		2,000,000.00	2,000,000.00	2,000,000.00		100.00%+	3,000,000.00	3,074,500.00	3,151,300.00
29056003/23010105/17000018		14,513,000.00	10,000,000.00	10,000,000.00	4,513,000.00-	145.13%+			
29001002/23010123/13000001			30,000,000.00	30,000,000.00	30,000,000.00+				
29001002/23010112/13000003			2,000,000.00	2,000,000.00	2,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
29001002/23010123/13000004			9,000,000.00	9,000,000.00	9,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
29001002/23010123/13000005			4,000,000.00	4,000,000.00	4,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
29007001/23010106/13000001			25,000,000.00	25,000,000.00	25,000,000.00+		30,000,000.00	30,750,300.00	31,518,600.00
29007001/23010105/13000002			4,000,000.00	4,000,000.00	4,000,000.00+				
29007001/23010108/13000003			5,000,000.00	5,000,000.00	5,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
29007001/23020114/13000005			2,000,000.00	2,000,000.00	2,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
29007001/23010119/13000006			2,000,000.00	2,000,000.00	2,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
29007001/23010112/13000007			2,000,000.00	2,000,000.00	2,000,000.00+		4,000,000.00	4,099,700.00	4,201,800.00
29007001/23020118/13000008							40,000,000.00	41,000,000.00	42,025,200.00
29007001/23050101/13000009			11,000,000.00	11,000,000.00	11,000,000.00+				
29007001/23050101/13000010			10,000,000.00	10,000,000.00	10,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
29053001/23010108/13000001		27,100,000.00	55,000,000.00	55,000,000.00	27,900,000.00+	49.27%+	80,000,000.00	82,000,000.00	84,050,400.00
29053001/23010105/13000002		36,876,801.18	20,000,000.00	20,000,000.00	16,876,801.18-	184.38%+			
29053001/23010101/13000003		22,283,040.00	20,000,000.00	20,000,000.00	2,283,040.00-	111.42%+	23,000,000.00	23,575,000.00	24,164,400.00
29053001/23050103/13000004		25,457,785.00	10,000,000.00	10,000,000.00	15,457,785.00-	254.58%+	2,000,000.00	2,050,400.00	2,102,000.00
29053001/23050103/13000005		20,042,041.67	20,000,000.00	20,000,000.00	42,041.67-	100.21%+	20,000,000.00	20,500,600.00	21,013,200.00
32001001/23010129/13000002		32,603,500.00	45,000,000.00	45,000,000.00	12,396,500.00+	72.45%+			
32001001/23050101/13000003		18,613,412.50	88,000,000.00	88,000,000.00	69,386,587.50+	21.15%+	200,000,000.00	205,000,000.00	210,124,900.00
32001001/23010119/13000004		2,000,000.00	120,000,000.00	120,000,000.00	118,000,000.00+	1.67%+			
32001001/23050101/21000011							20,000,000.00	20,500,600.00	21,013,200.00
32001001/23020124/21000012		6,221,562.00			6,221,562.00-		150,000,000.00	153,750,300.00	157,594,200.00
32001001/23000000/21000013							100,000,000.00	102,500,600.00	105,063,600.00
32001001/23050101/21000014							50,000,000.00	51,249,700.00	52,530,600.00
38002001/23050105/03000073	28,000,000.00	2,436,395,852.41	2,000,000,000.00	2,000,000,000.00	436,395,852.41-	121.82%+	1,600,000,000.00	1,640,000,000.00	1,681,000,000.00
38002001/23050105/03000074		447,685,000.00			447,685,000.00-				
38002001/23010129/13000001		15,417,661.25			15,417,661.25-				
38002001/23050101/13000002			50,000,000.00	50,000,000.00	50,000,000.00+		100,000,000.00	102,500,600.00	105,063,600.00
38002001/23050101/13000003			50,000,000.00	50,000,000.00	50,000,000.00+		100,000,000.00	102,500,600.00	105,063,600.00
38002001/23020106/13000006		1,987,601,799.92	300,000,000.00	300,000,000.00	1,687,601,799.92-	662.53%+	250,000,000.00	256,249,700.00	262,655,500.00
38002001/23050101/13000008			100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	102,500,600.00	105,063,600.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
38002001/23050101/13000009		1,500,511,780.00			1,500,511,780.00-				
38002001/23050101/13000016			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
38002001/23050101/13000020			200,000,000.00	200,000,000.00	200,000,000.00+		200,000,000.00	205,000,000.00	210,124,900.00
38002001/23050101/13000021	726,178,944.92	27,526,738.01			27,526,738.01-				
38002001/23010113/13000024		7,260,000.00	100,000,000.00	100,000,000.00	92,740,000.00+	7.26%+	124,060,000.00	127,162,000.00	130,340,900.00
38002001/23050101/13000026		1,500,000.00	10,000,000.00	10,000,000.00	8,500,000.00+	15.00%+	200,000,000.00	205,000,000.00	210,124,900.00
38002001/23050105/13000027		1,075,015,343.55			1,075,015,343.55-				
38002001/23050101/13000034		1,250,000,000.00			1,250,000,000.00-				
38002001/23050105/13000036			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
38002001/23010132/13000039			10,000,000.00	10,000,000.00	10,000,000.00+				
38002001/23040105/13000042			1,000,000.00	1,000,000.00	1,000,000.00+				
38002001/23050101/13000044	6,000,000.00	800,000.00	20,000,000.00	20,000,000.00	19,200,000.00+	4.00%+	50,000,000.00	51,249,700.00	52,530,600.00
38002001/23050103/13000045	9,000,000.00	15,002,000.00	20,000,000.00	20,000,000.00	4,998,000.00+	75.01%+	20,000,000.00	20,500,600.00	21,013,200.00
38002001/23050103/13000046			25,000,000.00	25,000,000.00	25,000,000.00+		25,000,000.00	25,625,400.00	26,266,400.00
38002001/23050103/13000047			5,000,000.00	5,000,000.00	5,000,000.00+		6,000,000.00	6,150,100.00	6,303,800.00
38002001/23050101/13000048		73,253,567.66			73,253,567.66-				
38002001/23020114/13000051			100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	102,500,600.00	105,063,600.00
38002001/23050101/13000053			30,000,000.00	30,000,000.00	30,000,000.00+		30,000,000.00	30,750,300.00	31,518,600.00
38002001/23050102/13000055			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
38002001/23050101/13000056			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
38002001/23020111/13000058			5,000,000.00	5,000,000.00	5,000,000.00+				
38002001/23050101/13000062	20,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+		30,200,000.00	30,955,500.00	31,729,800.00
38002001/23020127/13000065			3,000,000.00	3,000,000.00	3,000,000.00+		3,000,000.00	3,074,500.00	3,151,300.00
38002001/23050101/13000073							50,000,000.00	51,249,700.00	52,530,600.00
38002001/23050103/13000075		6,784,215.00	20,000,000.00	20,000,000.00	13,215,785.00+	33.92%+	30,000,000.00	30,750,300.00	31,518,600.00
38002001/23020118/13000076		28,439,510.68			28,439,510.68-				
38002001/23020127/13000082			50,000,000.00	50,000,000.00	50,000,000.00+		100,000,000.00	102,500,600.00	105,063,600.00
38002001/23050101/13000087			300,000,000.00	300,000,000.00	300,000,000.00+				
38002001/23010119/13000089			50,000,000.00	50,000,000.00	50,000,000.00+		7,000,000.00	7,175,200.00	7,354,100.00
38002001/23050101/13000091			4,000,000.00	4,000,000.00	4,000,000.00+				
38002001/23050101/13000092	60,000,000.00	277,478,436.04	446,000,000.00	446,000,000.00	168,521,563.96+	62.21%+	1,500,000,000.00	1,537,500,600.00	1,575,937,600.00
38002001/23050101/13000093							30,000,000.00	30,750,300.00	31,518,600.00
38002001/23050101/13000094			2,000,000.00	2,000,000.00	2,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
38002001/23050101/13000099			20,000,000.00	20,000,000.00	20,000,000.00+		100,000,000.00	102,500,600.00	105,063,600.00
38002001/23050100/13000100	30,000,000.00	20,000,000.00	400,000,000.00	400,000,000.00	380,000,000.00+	5.00%+	800,000,000.00	820,000,000.00	840,500,600.00
38002001/23050101/13000103							50,000,000.00	51,249,700.00	52,530,600.00
38002001/23050101/13000104			20,000,000.00	20,000,000.00	20,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
38002001/23050101/13000105			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
38002001/23050101/13000106			50,000,000.00	50,000,000.00	50,000,000.00+		156,000,000.00	159,900,300.00	163,897,900.00
38002001/23050101/13000107							50,000,000.00	51,249,700.00	52,530,600.00
38002001/23020125/13000109	100,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+				
38002001/23050101/13000110			20,000,000.00	20,000,000.00	20,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
38002001/23050101/13000111			55,320,500.00	55,320,500.00	55,320,500.00+		70,000,000.00	71,750,300.00	73,543,800.00
38002001/23050101/13000112		512,700,000.00	200,000,000.00	200,000,000.00	312,700,000.00-	256.35%+	200,000,000.00	205,000,000.00	210,124,900.00
38002001/23050101/13000113			500,000,000.00	500,000,000.00	500,000,000.00+		30,000,000.00	30,750,300.00	31,518,600.00
38002001/23050101/13000114		1,596,112,089.52		7,710,770,100.00	6,114,658,010.48+	20.70%+	7,578,859,857.00	8,541,970,000.00	8,755,519,800.00
38002001/23050101/13000115							5,000,000.00	5,124,900.00	5,253,300.00
38004001/23050101/13000001			10,000,000.00	10,000,000.00	10,000,000.00+		31,502,000.00	32,289,300.00	33,096,100.00
38004001/23010114/13000003	1,000,000.00						11,947,900.00	12,246,100.00	12,552,200.00
38004001/23050101/13000005			5,000,000.00	5,000,000.00	5,000,000.00+		11,285,000.00	11,566,700.00	11,856,000.00
38004001/23050103/13000006			9,000,000.00	9,000,000.00	9,000,000.00+				
38004001/23030127/13000007			5,000,000.00	5,000,000.00	5,000,000.00+		26,282,500.00	26,939,900.00	27,613,400.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
38004001/23030127/13000008 Production of Statistical Book			3,000,000.00	3,000,000.00	3,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
38004001/23030127/13000009 Production of Abia State Statistics 10 Year Plan			3,000,000.00	3,000,000.00	3,000,000.00+				
38004001/23010105/13000010 Purchase 2 Hiluxes and 1 Hummer Bus							82,000,000.00	84,050,400.00	86,151,300.00
38006001/23050101/13000005 SOCU			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
38006001/23010108/13000006 N. POWER GEEP			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
38006001/23010108/13000007 GOVT CCT			10,000,000.00	10,000,000.00	10,000,000.00+				
38006001/23050107/13000010 GOVT. Conditional Cash Transfer Additional financing HUPs			5,000,000.00	5,000,000.00	5,000,000.00+				
38006001/23050103/13000011 Household Uplighting Programmes - Food Palliatives			10,000,000.00	10,000,000.00	10,000,000.00+				
38006001/23050103/13000012 N-power/GEEP/N-Agro			5,000,000.00	5,000,000.00	5,000,000.00+		15,000,000.00	15,374,600.00	15,758,800.00
38006001/23050101/13000013 THE Abia State 'AT RISK ADULT' Community Programme							768,450,187.00	787,661,500.00	807,353,000.00
23000000/23010113/13000001 Procurement of 7 Dell 7340 Laptops for Staff @ N550 000 each							3,850,000.00	3,946,000.00	4,044,500.00
23000000/23010114/13000002 Procurement of Developer Copier 2no. @ N500 000 each							2,000,000.00	2,050,400.00	2,102,000.00
23000000/23050101/13000003 Policy Advocacy and Stakeholders Engagements Activities							5,000,000.00	5,124,900.00	5,253,300.00
23000000/23050101/13000004 Policy Development Activities							10,000,000.00	10,249,700.00	10,505,400.00
23000000/23050101/13000005 Policy Implementation Monitoring tracking Evaluation							15,000,000.00	15,374,600.00	15,758,800.00
23000000/23010105/13000006 Procurement of 2 Toyota Hilux vans @ N45m and 1no Hummer bus							130,000,000.00	133,249,700.00	136,581,000.00
53001001/23030109/13000002 Construction of 3 High Court rooms at Obingwa			50,000,000.00						
53001001/23020101/13000005 Remodelling of Govt Offices at JSC CSC LOCAL GOVT AUDIT			50,000,000.00						
53001001/23020101/13000006 Const of Dormatory (male & female) &staff Qtrs for the Scho			20,000,000.00						
53001001/23020101/13000007 Maintenance of new Secretariat			15,000,000.00						
53001001/23020101/13000008 Construction of Office Complex with Conference Hall for Abia			200,000,000.00						
53001001/23020101/13000010 Construction of Office of the Head of Service			10,000,000.00						
53001001/23020101/13000011 Constructon of Bureau of Public Service Pension and Renovati			50,000,000.00						
53001001/23020101/13000012 Construction of Earth House			20,000,000.00						
53001001/23020101/13000014 Construction of Treasure Building Ogurube Layout	50,000,000.00		150,000,000.00	50,000,000.00	50,000,000.00+				
53001001/23020101/13000015 Rehabilitation of Area Office along Ikot Ekpene Road Aba			50,000,000.00						
53001001/23020101/13000016 Construction of Multi Complex Stores for MDAs			10,000,000.00						
53001001/23020101/13000017 Land Scaping /Perimetre Fencing of State Secretariat Premise			50,000,000.00						
53056001/23010107/13000001 Purchase of Truck Pay Loader) Earth moving							50,000,000.00	51,249,700.00	52,530,600.00
53056001/23010106/13000002 Purchase of one Hilux							30,000,000.00	30,750,300.00	31,518,600.00
53056001/23010113/13000003 Purchase of 10 No.All in one Computer Sets							2,000,000.00	2,050,400.00	2,102,000.00
53056001/23010114/13000004 Purchase of 10 No Printers							1,600,000.00	1,639,900.00	1,680,700.00
53056001/23010112/13000005 Purchase of 1no Conference and Executive Table							3,000,000.00	3,074,500.00	3,151,300.00
53056001/23010112/13000006 Purchase of 10 nos Steel Cabinet							5,000,000.00	5,124,900.00	5,253,300.00
53056001/23010119/13000007 Mikanno 60 KVA or Invertor							11,250,000.00	11,531,800.00	11,819,900.00
53056001/23010112/13000008 Purchase of 10nos LG 2.5 H.P Split Air Conditioners							8,000,000.00	8,200,400.00	8,405,700.00
53010001/23020114/13000007 Provision of road electricity and water infrstructure in U			70,000,000.00	70,000,000.00	70,000,000.00+		55,000,000.00	56,374,600.00	57,784,000.00
53010001/23020104/13000008 Development of Layout Design for Umuanunu Ovom (Dovi)Obingwa	2,400,000.00		40,000,000.00	40,000,000.00	40,000,000.00+				
53010001/23020104/13000009 Site Clearing/Percelation in Umuanunu Ovom (Dovi) Obingwa	2,400,000.00		100,000,000.00	100,000,000.00	100,000,000.00+		56,000,000.00	57,399,800.00	58,834,400.00
53010001/23010113/13000010 Provision of Information Technology (Computers and its Ac			1,000,000.00	1,000,000.00	1,000,000.00+		2,000,000.00	2,050,400.00	2,102,000.00
53010001/23020114/13000011 Compensation to Umuanunu Ovom (Dovi Estate)	11,500,000.00		40,000,000.00	40,000,000.00	40,000,000.00+		40,000,000.00	41,000,000.00	42,025,200.00
53010001/23020104/13000012 Development of 10 no Housing Units at Dovi Estate (10 Millio							100,000,000.00	102,500,600.00	105,063,600.00
53010001/23020104/13000013 Upgrade of Infrastructure at Unity Gardens Estate (poles ca							25,000,000.00	25,625,400.00	26,266,400.00
53010001/23020104/13000014 Payment to AMCOM Accumulated Interest on Loan Ehimiri Housi							90,000,000.00	92,249,700.00	94,555,800.00
53010001/23020104/13000015 Provision of Infrastructure at Isieke Housing Estate Umuahia							100,000,000.00	102,500,600.00	105,063,600.00
53010001/23020104/13000016 Perimeter Survey (1 hect) of Industrial Market Housing Estat							10,000,000.00	10,249,700.00	10,505,400.00
60001003/23020118/13000001 Construction of Nursery Structure			1,025,200.00	1,025,200.00	1,025,200.00+		2,000,000.00	2,050,400.00	2,102,000.00
60001003/23010127/13000002 Purchase of 1 No. Hilux Office Vehicle for Daily Operations							30,000,000.00	30,750,300.00	31,518,600.00
60001003/23010127/13000003 Purchase of Office Equipment -No. 8 Steel Cabinets 15 Table							20,400,000.00	20,910,000.00	21,432,300.00
60001003/23000000/13000004 Renovation of office building/structureal Reinforcement and							15,000,000.00	15,374,600.00	15,758,800.00
71001001/23050101/13000008 Ohafia Industrial Cluster	6,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+				
71001001/23050101/13000010 Development of Umukalika Industrial cluster			10,000,000.00	10,000,000.00	10,000,000.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
71001001/23020101/13000011	134,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+				
71001001/23050101/13000013			25,000,000.00	25,000,000.00	25,000,000.00+				
71001001/23020101/13000014			10,000,000.00	10,000,000.00	10,000,000.00+				
71001001/23010129/13000016			7,000,000.00	7,000,000.00	7,000,000.00+				
71001001/23050101/13000017	7,000,000.00		16,250,900.00	16,250,900.00	16,250,900.00+				
71001001/23020118/13000021			10,000,000.00	10,000,000.00	10,000,000.00+				
71001001/23050101/13000025			5,000,000.00	5,000,000.00	5,000,000.00+				
71001001/23020118/13000029			12,450,200.00	12,450,200.00	12,450,200.00+				
71001001/23020118/13000030	20,000,000.00		26,000,000.00	26,000,000.00	26,000,000.00+				
71001001/23020118/13000031	10,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+				
71001001/23020118/13000032			20,000,000.00	20,000,000.00	20,000,000.00+				
71001001/23020118/13000033	10,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+				
71001001/23020104/13000034	31,000,000.00								
71001001/23020104/13000035	8,000,000.00								
71001001/23020118/13000036			5,000,000.00	5,000,000.00	5,000,000.00+				
71001001/23020118/13000038			10,000,000.00	10,000,000.00	10,000,000.00+				
71001001/23020118/13000039		55,000,000.00	500,000,000.00	500,000,000.00	445,000,000.00+	11.00%+			
72001001/23050103/13000031			2,000,000.00	2,000,000.00	2,000,000.00+				
72001001/23050103/13000032			1,099,600.00	1,099,600.00	1,099,600.00+				
26001001/23010125/13000002			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
26001001/23010125/13000003	5,000,000.00	25,000,000.00	30,000,000.00	30,000,000.00	5,000,000.00+	83.33%+	30,000,000.00	30,750,300.00	31,518,600.00
26001001/23020127/13000011			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
26001001/23050103/13000012		40,000,000.00	50,000,000.00	50,000,000.00	10,000,000.00+	80.00%+	13,000,000.00	13,325,300.00	13,659,000.00
26001001/23010111/13000013							4,000,000.00	4,099,700.00	4,201,800.00
26001001/23010111/13000014							10,000,000.00	10,249,700.00	10,505,400.00
26001001/23010111/13000016							7,000,000,000.00	7,175,000,000.00	7,354,374,600.00
26001001/23010111/13000017							350,000,000.00	358,750,300.00	367,719,100.00
26002001/23050101/13000001			25,500,600.00	25,500,600.00	25,500,600.00+				
26002001/23050101/13000002			8,000,000.00	8,000,000.00	8,000,000.00+		8,000,000.00	8,200,400.00	8,405,700.00
26002001/23050101/13000004			2,500,600.00	2,500,600.00	2,500,600.00+		2,550,000.00	2,613,500.00	2,678,400.00
26002001/23010115/13000005			3,000,000.00	3,000,000.00	3,000,000.00+		2,500,962.00	2,563,100.00	2,626,800.00
26002001/23010119/13000006			2,500,600.00	2,500,600.00	2,500,600.00+				
26002001/23050101/13000007			5,000,000.00	5,000,000.00	5,000,000.00+				
26002001/23010105/13000009			11,000,000.00	11,000,000.00	11,000,000.00+				
26002001/23050101/13000011							8,229,800.00	8,435,800.00	8,647,100.00
26002001/23000000/13000012							6,245,837.00	6,402,100.00	6,561,800.00
26051001/23010119/06000016							5,000,000.00	5,124,900.00	5,253,300.00
26051001/23010121/06000017							5,000,000.00	5,124,900.00	5,253,300.00
26051001/23030101/13000003		5,000,000.00	6,000,000.00	6,000,000.00	1,000,000.00+	83.33%+	5,000,000.00	5,124,900.00	5,253,300.00
26051001/23020104/13000005			10,000,000.00	10,000,000.00	10,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
26051001/23050103/13000007			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
26051001/23020102/13000008			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
26051001/23010112/13000017			3,500,600.00	3,500,600.00	3,500,600.00+		5,000,600.00	5,126,000.00	5,254,400.00
26005001/23010112/13000018			3,500,600.00	3,500,600.00	3,500,600.00+		5,000,600.00	5,126,000.00	5,254,400.00
26051001/23020101/13000020							20,000,000.00	20,500,600.00	21,013,200.00
26051001/23020101/13000022			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
26051001/23030121/13000027							10,000,000.00	10,249,700.00	10,505,400.00
26051001/23010112/13000028			20,000,000.00	20,000,000.00	20,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
26051001/23010112/13000030		15,000,000.00	15,000,000.00	15,000,000.00		100.00%+	15,000,000.00	15,374,600.00	15,758,800.00
26051001/23020101/13000031			40,000,000.00	40,000,000.00	40,000,000.00+		50,000,000.00	51,249,700.00	52,530,600.00
26051001/23020104/13000033			20,000,000.00	20,000,000.00	20,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
26051001/23020101/13000034		10,000,000.00	10,000,000.00	10,000,000.00		100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
26051001/23020104/13000035			5,000,000.00	5,000,000.00	5,000,000.00+				
26051001/23020104/13000036			30,000,000.00	30,000,000.00	30,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
26051001/23020104/13000037		19,250,000.00	25,000,000.00	25,000,000.00	5,750,000.00+	77.00%+			
26051001/23020127/13000038			8,000,000.00	8,000,000.00	8,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
26051001/23010125/13000039			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
26051001/23010119/13000040			10,000,000.00	10,000,000.00	10,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
26051001/23020101/13000042			5,000,000.00	5,000,000.00	5,000,000.00+				
26052001/23020101/13000001	5,000,000.00		8,000,000.00	13,000,000.00	13,000,000.00+		9,000,000.00	9,224,500.00	9,455,000.00
26052001/23030121/13000002			10,000,000.00	10,000,000.00	10,000,000.00+		15,000,000.00	15,374,600.00	15,758,800.00
26052001/23010101/13000003		5,000,000.00	18,000,000.00	18,000,000.00	13,000,000.00+	27.78%+	20,000,000.00	20,500,600.00	21,013,200.00
26052001/23010119/13000005			35,000,000.00	53,000,000.00	53,000,000.00+		50,000,000.00	51,249,700.00	52,530,600.00
26052001/23010108/13000007			35,000,000.00	35,000,000.00	35,000,000.00+		25,000,000.00	25,625,400.00	26,266,400.00
26052001/23010105/13000008							90,000,000.00	92,249,700.00	94,555,800.00
26052001/23020101/13000013			50,000,000.00	27,000,000.00	27,000,000.00+		130,000,000.00	133,249,700.00	136,581,000.00
26052001/23010125/13000014	5,000,000.00	5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00+	62.50%+	10,000,000.00	10,249,700.00	10,505,400.00
26052001/23010105/13000015							300,000,000.00	307,500,600.00	315,188,400.00
26052001/23020118/13000016	15,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+		13,000,000.00	13,325,300.00	13,659,000.00
26052001/23010129/13000017			5,000,000.00	5,000,000.00	5,000,000.00+		6,000,000.00	6,150,100.00	6,303,800.00
26052001/23020104/13000018							2,000,000.00	2,050,400.00	2,102,000.00
26052001/23020101/13000019			28,000,000.00	28,000,000.00	28,000,000.00+				
26052001/23020104/13000020			13,000,000.00	13,000,000.00	13,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
26052001/23020104/13000021			3,000,000.00	3,000,000.00	3,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
26052001/23020124/13000022			5,000,000.00	5,000,000.00	5,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
26051002/23010112/13000001			7,000,000.00	7,000,000.00	7,000,000.00+		7,000,000.00	7,175,200.00	7,354,100.00
26051002/23030121/13000002			3,000,000.00	3,000,000.00	3,000,000.00+		3,000,000.00	3,074,500.00	3,151,300.00
13001001/23050101/13000002							200,000,000.00	205,000,000.00	210,124,900.00
17001001/23050101/13000003			8,000,000.00	2,000,000.00	2,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
17001001/23010125/13000004			10,000,000.00						
17001001/23010102/13000007		1,128,800.00	10,000,000.00		1,128,800.00-				
17001001/23050101/13000009							10,000,000.00	10,249,700.00	10,505,400.00
17010001/23020107/13000010			7,000,000.00	7,000,000.00	7,000,000.00+		7,000,000.00	7,175,200.00	7,354,100.00
17010001/23020107/13000011			7,000,000.00	7,000,000.00	7,000,000.00+		7,000,000.00	7,175,200.00	7,354,100.00
17010001/23020107/13000012			7,000,000.00	7,000,000.00	7,000,000.00+		7,000,000.00	7,175,200.00	7,354,100.00
17010001/23010115/13000013			500,600.00	500,600.00	500,600.00+				
17010001/23040102/05000014			2,000,000.00	2,000,000.00	2,000,000.00+				
17010001/23030121/13000015			5,000,000.00	5,000,000.00	5,000,000.00+		4,500,000.00	4,612,300.00	4,727,600.00
17010001/23010101/13000016							3,000,000.00	3,074,500.00	3,151,300.00
17018001/23010108/13000001			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	51,249,700.00	52,530,600.00
17018001/23010105/13000002			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	51,249,700.00	52,530,600.00
17019001/23010105/13000001			20,000,000.00	20,000,000.00	20,000,000.00+		20,250,000.00	20,756,300.00	21,274,900.00
17019001/23010121/13000002		489,806,338.85	3,000,000.00	3,000,000.00	486,806,338.85-	16,326.88%+	3,037,503.00	3,112,900.00	3,190,900.00
17019001/23020107/13000003							12,000,000.00	12,300,100.00	12,607,400.00
17051001/23010105/13000001			11,000,000.00	11,000,000.00	11,000,000.00+		180,000,000.00	184,500,600.00	189,112,900.00
17064001/23030121/13000001	10,000,000.00	7,000,000.00	10,000,000.00	10,000,000.00	3,000,000.00+	70.00%+	4,500,000.00	4,612,300.00	4,727,600.00
17064001/23010113/13000002	19,546,400.00	15,800,000.00	20,000,000.00	20,000,000.00	4,200,000.00+	79.00%+	10,500,000.00	10,762,300.00	11,031,200.00
17064001/23050103/13000003	6,960,600.00	995,000.00	7,500,600.00	7,500,600.00	6,505,600.00+	13.27%+	7,500,000.00	7,687,800.00	7,879,900.00
17064001/23010112/13000004		6,000,000.00	6,500,600.00	6,500,600.00	6,500,600.00+		2,500,000.00	2,563,000.00	2,626,700.00
17003002/23010112/13000001			1,000,000.00	1,000,000.00	1,000,000.00+		2,756,250.00	2,824,800.00	2,895,600.00
17003002/23010124/13000002							10,896,875.00	11,169,300.00	11,449,000.00
17003002/23050102/13000003			500,600.00	500,600.00	500,600.00+		2,756,250.00	2,824,800.00	2,895,600.00
17003002/23050102/13000004			500,600.00	500,600.00	500,600.00+		1,378,125.00	1,412,900.00	1,447,800.00
17003002/23010108/13000005			17,000,000.00	17,000,000.00	17,000,000.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17003002/23010115/13000006 Purchase of Photocopying Machine			1,000,000.00	1,000,000.00	1,000,000.00+		2,067,180.00	2,118,800.00	2,171,600.00
17003002/23010119/13000007 Purchase of 500KVA sound proof Generator			1,000,000.00	1,000,000.00	1,000,000.00+				
17065001/23010112/13000001 Purchase of Office Furniture&Fittings			2,000,000.00	2,000,000.00	2,000,000.00+		10,250,000.00	10,506,600.00	10,769,500.00
17065001/23010129/13000002 Purchase of Equipment			3,000,000.00	3,000,000.00	3,000,000.00+		5,125,000.00	5,253,300.00	5,384,200.00
17065001/23010105/13000003 Purchase of Official Motor Vehicle(hilux) for Executive Secre			37,000,000.00	37,000,000.00	37,000,000.00+		80,000,000.00	82,000,000.00	84,050,400.00
17065001/23010108/13000004 Purchase of 1No. Humar Bus as Operatrional Vehicles			42,000,000.00	42,000,000.00	42,000,000.00+		50,000,000.00	51,249,700.00	52,530,600.00
17001002/23020101/13000001 Construction of Office Building and Furnishing			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	51,249,700.00	52,530,600.00
17001002/23010112/13000002 Purchase of Office Furniture and Fittings			5,000,000.00	5,000,000.00	5,000,000.00+		5,000,000.00	5,124,900.00	5,253,300.00
17001002/23050101/13000003 Establishment of TVET Village in the State			100,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	102,500,600.00	105,063,600.00
17001002/23010129/13000004 Purchase of E4E Programme Empowerment Equipment			207,000,000.00	207,000,000.00	207,000,000.00+		207,000,000.00	212,175,200.00	217,480,100.00
17001002/23020104/13000005 Completion of Job Centre at Isiala Ngwa South LGA							200,000,000.00	205,000,000.00	210,124,900.00
21001001/23050101/13000001 Accreditation	500,000.00		50,000,000.00	20,000,000.00	20,000,000.00+		25,000,000.00	25,625,400.00	26,266,400.00
39001001/23050101/13100006 National Youth Games		24,332,500.00	7,000,000.00	27,000,000.00	2,667,500.00+	90.12%+			
51001001/23030125/13000004 Instal of Solar Pwr Security Lighting Sys @ JAAC Secr			7,000,000.00	7,000,000.00	7,000,000.00+		8,500,000.00	8,713,000.00	8,930,300.00
51001001/23020127/13000008 Dev. of Mgt Infor Sys Data Bank for the LGA's & Communities			36,500,600.00	36,500,600.00	36,500,600.00+		7,500,000.00	7,687,800.00	7,879,900.00
51001001/23010112/13000011 Purchase of Office Furniture & Fittings		4,800,000.00	6,000,000.00	6,000,000.00	1,200,000.00+	80.00%+			
51001001/23050101/13000016 Documentry on Autonomous Community		1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+	97.50%+	3,000,000.00	3,074,500.00	3,151,300.00
51001001/23050101/13000017 Siting of Projects in the 3(No) Senetorial Zones							25,000,000.00	25,625,400.00	26,266,400.00
51001001/23050101/13000018 Purchase of Project Vehicles							25,000,000.00	25,625,400.00	26,266,400.00
69001001/23030111/13000001 State Special Project			500,600.00						
69001001/23030101/13000002 Rehabilitation of Abia State Remand Home in Aba			1,000,000.00						
69001001/23010130/13000003 Acquisiting of Tools in Skill Acquisition Centre 3 Senatoria			2,500,600.00						
69001001/23010112/13000005 Purchase of Office Furniture			500,600.00						
69001001/23010114/13000006 Purchase of Computers and Printers			1,500,600.00						
69001001/23010119/13000007 Purchase of Power Generating Set			1,000,000.00						
70001001/23020119/13000003 Construction of Recreation Centre for Velnerable Person in A			10,000,000.00						
70001001/23020119/13000006 Construction of Bridges and Culverts at Nkpa & Amorji			8,000,000.00						
70001001/23050101/13000007 monitoring and Evaluation of Projects across 17LGAs			10,000,000.00						
70001001/23010105/13000008 Purchase of Motor Vehicle			5,000,000.00						
70001001/23010112/13000009 Purchase of Office Furniture & Fittings			2,000,000.00						
70001001/23010113/13000010 Purhase of 5nos Computers @ N300 000			1,500,600.00						
70001001/23010114/13000011 Purhase of 4NosPrinters @N250 000 each			1,000,000.00						
Total	7,278,373,948.46	21,134,962,182.13	26,258,726,700.00	29,423,991,400.00	8,289,029,217.87+	71.83%+	75,524,019,445.00	78,053,564,500.00	80,004,880,200.00
Note 14 - Power									
11101001/23010119/14000003 Powering of Gen. set for street light in Umuahia through fue	18,600,000.00								
11101001/23020103/14000004 Rural Electrification project to Umuene Village in Isi-Obu			4,500,600.00	4,500,600.00	4,500,600.00+				
11101001/23020103/14000005 Powering and routine servicing of street lights at Aba metro	24,000,000.00	8,500,000.00	20,000,000.00	20,000,000.00	11,500,000.00+	42.50%+			
11101001/23020103/14000009 Provision for consultancy services	22,562,000.00	9,500,000.00	11,000,000.00	11,000,000.00	1,500,000.00+	86.36%+			
11101001/23020103/14000010 Construction of 300kva 11/0.415kv transformers and low tens		5,000,000.00	8,500,600.00	8,500,600.00	3,500,600.00+	58.82%+			
11101001/23020103/14000011 Extension of electricity into Comm. Akirika - Obu Ndoki from		4,875,000.00	5,000,000.00	5,000,000.00	125,000.00+	97.50%+			
11101001/23020103/14000012 Installation of Pole Mounted Street Light in Uzomiri Ezeogw			249,700.00	249,700.00	249,700.00+				
11101001/23020103/14000014 Installation of transformer and stringing of High / low tens			3,300,100.00	3,300,100.00	3,300,100.00+				
11101001/23050101/14000015 Payment of Electrification Bill of Owaza Community in Ukwa W			5,000,000.00	5,000,000.00	5,000,000.00+				
11101001/23020103/14000026 Refurbishment and procurement of ICT Equipments for trainin			10,000,000.00	10,000,000.00	10,000,000.00+		30,000,000.00	30,750,300.00	31,518,600.00
11101001/23020103/14000027 Electrification projects at Obingwa L.G.A			10,000,000.00	10,000,000.00	10,000,000.00+				
11101001/23020103/14000028 Construction of Solar Power Street Light at Umuobiakwa in Ob			20,000,000.00	20,000,000.00	20,000,000.00+				
11040001/23010119/14000001 Procurement of 15KVA Gen Set			5,500,600.00	5,500,600.00	5,500,600.00+		5,500,600.00	5,638,600.00	5,779,100.00
74001001/23010119/14000003 Purchase of Power Generating Set			2,000,000.00						
62001001/23010112/14000001 Purchase of Power Genetating Set			1,000,000.00						
25001001/23020113/14000001 Installation of Solar Panel in the office of HOS			10,000,000.00	10,000,000.00	10,000,000.00+		25,000,000.00	25,625,400.00	26,266,400.00
32001001/23020118/14000006 Establishment of Quality Control Lab(Petroleum)			10,000,000.00	10,000,000.00	10,000,000.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
32001001/23020118/14000007 Investment Prom-Attraction of Investors for Est of refinery		8,200,000.00	10,000,000.00	10,000,000.00	1,800,000.00+	82.00%+	100,000,000.00	102,500,600.00	105,063,600.00
32001001/23020101/14000010 Provision of Protective Wear (Other working Equipments)			10,000,000.00	10,000,000.00	10,000,000.00+		60,000,000.00	61,500,600.00	63,038,400.00
32001001/23020118/14000012 Monitoring/Securing of capital Assets (Oilfield/pipelines)			12,000,000.00	12,000,000.00	12,000,000.00+		20,000,000.00	20,500,600.00	21,013,200.00
52001001/23050103/10000029 Consultancy to attract foreign aid for specific water projec							10,000,000.00	10,249,700.00	10,505,400.00
52001001/23020105/10000030 Construction of New Water Scheme for Rural Semi-Urban							184,467,000.00	189,079,200.00	193,806,600.00
52001001/23030104/10000031 Rehab/Expansion of existing Rural & Urban Water (Nkporo Omo							200,000,000.00	205,000,000.00	210,124,900.00
52001001/23010119/14000002 Purchase of Power Generating Set Transformers	10,000,000.00	27,243,170.00	50,000,000.00		27,243,170.00-		140,000,000.00	143,500,600.00	147,087,700.00
52001001/23020103/14000003 Extension & improv.of Elect to Institution&State Secretariat		7,065,000.00	16,000,000.00	9,922,276.00	2,857,276.00+	71.20%+			
52001001/23020123/14000004 Construction of Traffic/Street Light		131,866,125.00			131,866,125.00-				
52001001/23020103/14000005 Purch.of Hiab Grane Veh/Electricity Equip&Testing Instrument		8,474,000.00	40,000,000.00	30,000,000.00	21,526,000.00+	28.25%+			
52001001/23030123/14000006 Rehabilitation/Repairs of Street Light		33,223,000.00	20,000,000.00	33,223,000.00		100.00%+			
52001001/23020103/14000007 Installation / Energisation of Power Distributive Transforme	904,687.50		10,000,000.00				50,000,000.00	51,249,700.00	52,530,600.00
52001001/23020104/14000014 Procurement and installation of 300 units of solar homes Sys			30,000,000.00						
52001001/23010119/14000015 Installation of three in one Street Light in Umuahia (100 No			30,000,000.00				30,000,000.00	30,750,300.00	31,518,600.00
52001001/23010119/14000016 Installation of Street Lights in some Roads in Aba Metropoli	135,000,000.00		30,000,000.00	50,000,000.00	50,000,000.00+				
52001001/23020123/14000018 Installation of Traffic Light in Aba	2,000,000,000.00	44,165,000.00	40,000,000.00	32,802,000.00	11,363,000.00-	134.64%+			
52001001/23020103/14000025 Provision of Solar Energy Street Light @Itumbauzo A'Ndiwo			15,000,000.00						
52001001/23020103/14000026 Extension of Electricity Project@Itumbauzo B' Ntalaukwu in B			15,000,000.00						
52001001/23020103/14000027 Extension of electricity Project@Umuiku-Uko in Ukwa West			10,000,000.00						
52001001/23020123/14000032 Installation of three in one unique solar street light from		42,520,000.00	30,000,000.00	42,520,000.00		100.00%+			
52001001/23020123/14000033 Installation of three in one unique solar street Light from			30,000,000.00						
52001001/23030123/14000034 Rehabilitation of Street Light from Orpet Filling Station to		38,606,000.00	30,000,000.00	38,606,000.00		100.00%+			
52001001/23020123/14000035 Installation of Street Light from First Bank Junction to Oj			30,000,000.00						
52001001/23030123/14000036 Rehabilitation of Solar Street Light along Major Streets in		42,053,000.00	20,000,000.00	42,053,000.00		100.00%+			
52001001/23020123/14000037 Installation of three in one Solar Street Light from Ndoro J			20,000,000.00						
52001001/23020123/14000038 Installation of three in one Solar Street Light between Amae			20,000,000.00						
52001001/23020123/14000039 Street Light Installation along major Road of Isuochi Umun			20,000,000.00						
52001001/23020123/14000040 Street Light Installation along major Road of Arochukwu Aro			20,000,000.00						
52001001/23030123/14000041 Rehabilitation of Street Light along Bende Road to Isieke I		40,706,000.00	10,000,000.00	40,706,000.00		100.00%+			
52001001/23020123/14000042 Installation of Street Light Nkwoegwu Market Umuahia North		30,090,000.00	10,000,000.00	30,090,000.00		100.00%+			
52001001/23020123/14000043 Installation of Street Light Ahia Orié Ihere Market Ikwuano			10,000,000.00						
52001001/23020123/14000044 Installation of Street Light Orié Ngodo Umunneochi LGA			10,000,000.00						
52001001/23020123/14000045 Rehabilitation of Street Light Afor Market Asaga Ohafia			10,000,000.00						
52001001/23020123/14000046 Installation of Street Light Ariam Market Ikwuano LGA			10,000,000.00						
52001001/23020123/14000047 Installation of Street Light Orié Ntigha Market Isiala Ngwa			10,000,000.00						
52001001/23020123/14000048 Installation of three in one Street Light in Isiala Ngwa Sou			10,000,000.00				30,000,000.00	30,750,300.00	31,518,600.00
52001001/23020123/14000049 Installation of Street Light Afor Market Asaga Ohafia			10,000,000.00						
52001001/23020123/14000050 Installation of Street Light Ndoro-Oboro Market Ikwuano			10,000,000.00						
52001001/23020123/14000051 Installation of three in one Street Light in Arochukwu (100			10,000,000.00				30,000,000.00	30,750,300.00	31,518,600.00
52001001/23020123/14000052 Installation of three in one Street Light in Bende (100 Nos)			10,000,000.00				30,000,000.00	30,750,300.00	31,518,600.00
52001001/23020123/14000053 Extension of Electricity in Acha/Ozara Communities in Isuikw			10,000,000.00				25,000,000.00	25,625,400.00	26,266,400.00
52001001/23020123/14000054 Installation of Traffic Light at at Aba/ Bende Road Umuahia			20,000,000.00						
52001001/23020123/14000055 Installation of Traffic Light at FMC junction Umuahia North			20,000,000.00						
52001001/23020123/14000056 Installation of Traffic Light at BCA junction/ Ikot Ekpene			20,000,000.00						
52001001/23020123/14000057 Installation of Traffic Light at Isi Gate Umuahia North			20,000,000.00						
52001001/23020123/14000058 Rural Electrification in Umunwokoma Acha Village Obingwa LG			12,000,000.00						
52001001/23020123/14000059 Rural Electrification in Asa Umudioka Osisoma LGA			15,000,000.00				15,187,503.00	15,566,700.00	15,955,700.00
52001001/23020123/14000060 Rural Electrification in Amuzu/Amasa Osisoma LGA			15,000,000.00						
52001001/23020123/14000061 Rural Electrification in Okiriko/Chimco/ Divine Close/Benja			15,000,000.00						
52001001/23020123/14000062 Rural Electrification in Chilaka Avenue off Kamalu Road U			15,000,000.00						
52001001/23020123/14000063 Rural Electrification in Umunya Community Industrial Ward 2			15,000,000.00						
52001001/23020123/14000064 Rural Electrification in Agburike Nsulu Isiala Ngwa North			15,000,000.00						

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
52001001/23020123/14000065 Rural Electrification in Ofeme Autonomous Community Umuahia			15,000,000.00						
52001001/23020123/14000066 Rural Electrification in Elugwu na Mgbeala Umuahia S			15,000,000.00						
52001001/23020123/14000067 Rural Electrification in Ubakala (Amibo) Autonomous Commu			15,000,000.00						
52001001/23020123/14000068 Rural Electrification in Faith Drive Umuajiji Isieke			15,000,000.00						
52001001/23020123/14000069 Rural Electrification in Avonkwa autonomous Community Umu			15,000,000.00						
52001001/23020123/14000070 Rural Electrification in Elemaga -Obuibere Autonomous Com			15,000,000.00						
52001001/23020123/14000071 Rural Electrification in Umuokiri/ Umuaocha Community Roya			15,000,000.00						
52001001/23020123/14000072 Rural Electrification in Amankwu Community Ohafia LGA			15,000,000.00						
52001001/23020123/14000073 Rural Electrification in Ogbokwe road and environs Asaga Oh			15,000,000.00						
52001001/23020123/14000074 Rural Electrification in Amaigbo Ogudo Asa. Isuikwuato LGA			15,000,000.00						
52001001/23020123/14000075 Rural Electrification in Ohonjo Community Ovim Isuikwuato L			15,000,000.00						
52001001/23020123/14000076 Rural Electrification in Ntubi Ubibia Bende LGA			15,000,000.00						
52001001/23020123/14000077 Rural Electrification in Agborji Ring Road Abiriba Ohafia LG			15,000,000.00						
52001001/23020123/14000078 Installation of solar Street Light Aba Road to portharcourt			15,000,000.00						
52001001/23020123/14000079 Rehabilitation of Solar Street Light along Major Streets in		27,800,000.00	31,000,000.00	27,800,000.00		100.00%+			
52001001/23020123/14000080 Installation of three in one unique solar street light from		22,860,950.00	30,000,000.00		22,860,950.00-				
52001001/23020123/14000081 Installation of three in one unique solar street light from			20,000,000.00						
52001001/23020103/14000082 Installation of three in one unique solar street Light from			30,000,000.00						
52001001/23020103/14000083 Installation of three in one Solar Street Light between Ama			20,000,000.00						
52001001/23020103/14000084 Purchase and Installations of Transformers and Power Generat		37,896,245.00	50,000,000.00	45,000,000.00	7,103,755.00+	84.21%+			
52001001/23020103/14000085 Installation/Energisation of Distribution Transformers			10,000,000.00						
52001001/23020103/14000086 Rehabilitation/Repairs of Conventional /Solar streetlights			20,000,000.00						
52001001/23020103/14000087 Extension of Electricity in Agborji Ring Road Abiriba Ohafia							15,187,503.00	15,566,700.00	15,955,700.00
52001001/23020103/14000088 Extension of Electricity in Agborji Ring Road Abiriba Ohafia							15,187,503.00	15,566,700.00	15,955,700.00
52001001/23020103/14000089 Installation of three in one Street Light in Ugwunagbo (100							30,000,000.00	30,750,300.00	31,518,600.00
52001001/23020103/14000090 Purchase of Electrical Test Equipment							100,000,000.00	102,500,600.00	105,063,600.00
52001001/23020103/14000091 Legislation of Power Law Policy and Reg for the State							50,000,000.00	51,249,700.00	52,530,600.00
52001001/23050101/14000092 Power Audit of the State							60,000,000.00	61,500,600.00	63,038,400.00
52001001/23020103/14000093 Installation of Solar Power for Abia Specialist Hospital							326,600,000.00	334,764,700.00	343,133,300.00
52001001/23020103/14000094 Installaion of Solar Power for Old and New Secretariat							1,000,000,000.00	1,025,000,000.00	1,050,625,400.00
52001001/23020103/14000095 Installation of Solar Power for 17 Schools and 17 Hospitals							971,000,000.00	995,274,900.00	1,020,157,200.00
52001001/23020103/14000096 Stepping down of Power to 33.3KV in the State with installat							2,466,331,802.00	2,527,990,400.00	2,591,189,700.00
52001001/23020103/14000097 Installation of MVA Gen Set at the State Secretariat							122,000,000.00	125,050,400.00	128,176,500.00
54001001/23020103/14000002 Completion of Abandon Market at Amorji Ihie in Ugwunagbo LGA			20,000,000.00						
54001001/23050101/14000003 Construction of Market at Egwunleke Nkwogwu Umuahia North L			20,000,000.00						
54001001/23020118/14000004 Establishment of Skill Acquisition at Ibinaukwu Igbere Bende			20,000,000.00						
54001001/23020118/14000005 Upgrading of Existing Market Eziana Aba North LGA			10,000,000.00						
54001001/23020103/14000006 Construction of oil Processing Mill for women at Isingwu Okpu			10,000,000.00						
54001001/23020103/14000007 Construction of modern market at Umuagu Isuikwuato LGA			20,000,000.00						
54001001/23020103/14000008 Construction of oil Processing Mill for women at Obuohia Ukw			20,000,000.00						
54001001/23020103/14000009 Establishment of Skill Acquisition Centre at Ijaw Akirika Uk			20,000,000.00						
54001001/23020103/14000010 Construction and Equipping of Skill Acquisition Centre at Ip			20,000,000.00						
54001001/23020103/14000011 Construction of Palm oil Processing Mill at Amalato Umann			20,000,000.00						
54001001/23020103/14000012 Completion and Equipping of Skill Acquisition centre at Amak			20,000,000.00						
54001001/23020103/14000013 Grading Eluamanume- Nnnochie Feeder Farm Road with 6 no.cul			20,000,000.00						
26002001/23050101/13000010 Quaterly Report Collation and update of Judgment (Electroni							10,500,000.00	10,762,300.00	11,031,200.00
26051002/23010119/14000001 Purchase of 40 KVA Generating sets			4,000,000.00	4,000,000.00	4,000,000.00+		4,000,000.00	4,099,700.00	4,201,800.00
17003001/23020103/14000001 Installation of electricity/Power supply with renewable ener							50,000,000.00	51,249,700.00	52,530,600.00
17065001/23010119/14000001 Purchase of 40KVA Generating Set			7,000,000.00	7,000,000.00	7,000,000.00+		7,350,000.00	7,534,200.00	7,722,700.00
51001001/23010119/14000001 Purchase of power Generating set			6,000,000.00	6,000,000.00	6,000,000.00+				
Total	2,211,066,687.50	570,643,490.00	1,654,051,600.00	594,773,876.00	24,130,386.00+	95.94%+	6,213,311,911.00	6,368,649,500.00	6,527,862,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
Note 17 - Road									
11101001/23030113/17000001 Remedial Works on some failed roads in Aba	38,520,000.00	20,000,000.00			20,000,000.00-				
11101001/23030113/17000002 Remedial Works on some selected roads in Ukwu west LGA	24,000,000.00	24,400,000.00	25,000,000.00	25,000,000.00	600,000.00+	97.60%+			
11101001/23020114/17000003 Intervention on Rehabilitation / Asphalt overlay of failed	24,000,000.00	53,500,000.00	60,000,000.00	60,000,000.00	6,500,000.00+	89.17%+			
11101001/23020114/17000004 Construction of Ugwuati - Obokwe - Uratta Road (10km) in Ukw		50,000,000.00			50,000,000.00-				
11101001/23020114/17000005 Grading of roads in Amaku Umuotu Eziana Umuobasi and Obeaw		3,000,000.00	4,000,000.00	4,000,000.00	1,000,000.00+	75.00%+			
11101001/23020114/17000006 Construction of Prof. Ikonke Avenue IBB Housing Ikot Ekpene			13,000,000.00	13,000,000.00	13,000,000.00+				
11101001/23020114/17000007 Grading of 3[nos] feeder roads each in Ukwu West and Ukwu Ea		26,531,349.26	30,000,000.00	30,000,000.00	3,468,650.74+	88.44%+			
11101001/23020114/17000008 Construction of 1Km roads in Asa Ukwu West LGA		48,000,000.00	50,000,000.00	50,000,000.00	2,000,000.00+	96.00%+			
11101001/23020114/17000009 Construction of Umuokomiri road from Enugu PH Express Rd.		30,000,000.00	50,000,000.00	50,000,000.00	20,000,000.00+	60.00%+	70,000,000.00	71,750,300.00	73,543,800.00
11101001/23020114/17000010 Construction of Ntigha Azuogwugwu Ring Rd.[2.3Km] in Obingwa		75,000,000.00	100,000,000.00	100,000,000.00	25,000,000.00+	75.00%+			
12003001/23020114/17000001 Construction of ABHA Ring Road with Drainage & Asphalt Ph	200,000,000.00	110,000,000.00	200,000,000.00	200,000,000.00	90,000,000.00+	55.00%+			
29001001/23050101/17000001 Abia State Transport Loan Scheme			4,000,000.00	4,000,000.00	4,000,000.00+				
29001001/23020114/17000002 Acquisition and Installation of Road Furniture Signs			10,000,000.00	10,000,000.00	10,000,000.00+				
29001001/23010122/17000007 Acquisition of Diagnostic Equipmt for Min of Transport W/shop			4,000,000.00	4,000,000.00	4,000,000.00+				
29001001/23010106/17000008 Acquisition of 1Nos Tow/1no Hilux Van							105,000,000.00	107,625,400.00	110,315,700.00
29001001/23010112/17000010 Procurement of Office Furniture/Equipment			2,000,000.00	2,000,000.00	2,000,000.00+		1,360,000.00	1,393,800.00	1,428,600.00
29001001/23010105/17000014 Tyre/Wheel Clappers 20 Pieces 10 x 2 Categories			6,000,000.00	6,000,000.00	6,000,000.00+				
29001001/23050101/17000015 Printing of 10 000 Technical Barge (Conductor & Drivers)			50,000,000.00	50,000,000.00	50,000,000.00+				
29001001/23050101/17000016 Establishment of 5 in No Manual Testing Stations			10,000,000.00	10,000,000.00	10,000,000.00+				
29001001/23020123/17000020 Acquisition of 6 Traffic Lights At Aba and Umuahia			44,000,000.00	44,000,000.00	44,000,000.00+		55,000,000.00	56,374,600.00	57,784,000.00
34001001/23020114/17000001 Design and Construction of Greater Southern Aba Drainage Sys			30,000,000.00	30,000,000.00	30,000,000.00+		250,000,000.00	51,249,700.00	52,530,600.00
34001001/23020114/17000004 Reconstruction/Dualization of Aba - Owerri Road			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000005 Reconstruction of Omeba Road Ehre-Ukaegbu Ogbo Hill Aba			23,000,000.00	23,000,000.00	23,000,000.00+				
34001001/23020114/17000007 Construction of Old Timber Street Ariaria			21,000,000.00	21,000,000.00	21,000,000.00+				
34001001/23020114/17000008 Construct.of Access Roads to Glass Industry/Fuss Factory Rd			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000010 Reconstruction of Uratha Road Aba			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000011 Reconstruction/Dualization of Port-Harcourt Road Aba		5,000,000,000.00	24,500,600.00	24,500,600.00	4,975,499,400.00-	20,407.66%+			
34001001/23020114/17000013 Construction of Ozuabam - Ndi Okereke - Arochukwu Road			28,000,000.00	128,000,000.00	128,000,000.00+		10,250,000,000.00	8,200,000,000.00	8,405,000,000.00
34001001/23020114/17000014 Construction of Amangwu - Achara - Ihechiowa Road			23,000,000.00	23,000,000.00	23,000,000.00+				
34001001/23020114/17000015 Construction of Ihechiowa - Amuvi Ihechiowa Bye-Pass Road			25,000,000.00	25,000,000.00	25,000,000.00+		200,000,000.00	205,000,000.00	210,124,900.00
34001001/23020114/17000016 Construction of Obinto Umuzomgbo Arochukwu Road			20,000,000.00	120,000,000.00	120,000,000.00+		50,000,000.00	51,249,700.00	52,530,600.00
34001001/23020114/17000017 Construction of Bende - Idima Abam Road			16,000,000.00	16,000,000.00	16,000,000.00+		30,000,000.00	30,750,300.00	31,518,600.00
34001001/23020114/17000020 Construction of Amankalu-Alayi Akoli Imenyi Road			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000022 Construction of Old Timber - SDA - Assemblies of God Church			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000023 Construction of Lohum-Nkpa-Enugu/PortHarcout Express Way			35,000,000.00	35,000,000.00	35,000,000.00+				
34001001/23020114/17000030 Construction of Nunya-Isuikwuato Road			50,000,000.00	50,000,000.00	50,000,000.00+		1,500,000,000.00		
34001001/23020114/17000031 Construction of Uturu Ring Road			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000032 Const of Ariam Usaka Ikwuano Ring Road			20,000,000.00	120,000,000.00	120,000,000.00+		500,000,000.00	512,500,600.00	525,313,300.00
34001001/23020114/17000033 Constr of Amaoba-Nnono-Ndoro-Oboro Road with spur to Ikputu			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000035 Construction of Ohanze-Ntighazu Abala-Ibeme Road			23,000,000.00	23,000,000.00	23,000,000.00+				
34001001/23020114/17000036 Construction of Umuokoro Rd Eghem Layout Umuahia			21,000,000.00	21,000,000.00	21,000,000.00+				
34001001/23020114/17000037 Construction of Asaga-Amuke Amangwu Road			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000038 Construct of Abiriba Junction Etiama Nkporo Road (9.0km)			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000039 Construction of Unity Garden/Osisioma Ring Road			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000040 Construction of Akanu-Abia Road Ohafia			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000041 Construction of Aba-Abayi Ncholoro-Ohanku Road	100,000,000.00								
34001001/23020114/17000042 Construction of Umunka - Amapu Ntigha - Nsirimo Road	104,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00+				
34001001/23020114/17000045 Construction of Umuafia-World Bank-Low Cost-Agbama Road			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000046 Construction of Uwalaka Ori-Ugba Amuzukwu Road			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000049 Construction of Ehimiri - Housing Estate Roads (21 No)			20,000,000.00	20,000,000.00	20,000,000.00+		350,000,000.00	358,750,300.00	367,719,100.00
34001001/23020114/17000053 Constructn of Umueze-Agbo-Ubani-Ibeku Ultra Modern Mkt (6.0k			20,000,000.00	20,000,000.00	20,000,000.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000054			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000055			20,000,000.00	20,000,000.00	20,000,000.00+		150,000,000.00	358,750,300.00	367,719,100.00
34001001/23020114/17000057			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000058	50,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+		220,000,000.00	225,500,600.00	231,138,100.00
34001001/23020114/17000060			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000061	10,000,000.00								
34001001/23020114/17000064			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000065			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000069			70,000,000.00	70,000,000.00	70,000,000.00+				
34001001/23020114/17000071			80,000,000.00	80,000,000.00	80,000,000.00+		200,000,000.00	205,000,000.00	210,124,900.00
34001001/23020114/17000072			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000073			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000078			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000079			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000080			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000081			25,000,000.00	25,000,000.00	25,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
34001001/23020114/17000084			23,000,000.00	23,000,000.00	23,000,000.00+				
34001001/23020114/17000085			24,516,200.00	24,516,200.00	24,516,200.00+				
34001001/23020114/17000090			15,339,700.00	15,339,700.00	15,339,700.00+				
34001001/23030113/17000091		13,874,469.83			13,874,469.83-				
34001001/23020114/17000093			50,559,400.00	50,559,400.00	50,559,400.00+				
34001001/23020114/17000095			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000097			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000103			20,000,000.00	20,000,000.00	20,000,000.00+		1,000,000,000.00	1,025,000,000.00	1,050,625,400.00
34001001/23020114/17000105			50,000,000.00	50,000,000.00	50,000,000.00+		2,000,000,000.00	2,050,000,000.00	2,101,249,700.00
34001001/23020114/17000106			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000107			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000110							10,000,000.00	10,249,700.00	10,505,400.00
34001001/23020114/17000117			20,000,000.00	20,000,000.00	20,000,000.00+		50,000,000.00	205,000,000.00	210,124,900.00
34001001/23020114/17000118			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000120			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000121			43,000,000.00	43,000,000.00	43,000,000.00+				
34001001/23020114/17000124			22,000,000.00	22,000,000.00	22,000,000.00+				
34001001/23020114/17000139			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000145			50,000,000.00	50,000,000.00	50,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
34001001/23020114/17000146			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000147			50,000,000.00	50,000,000.00	50,000,000.00+		10,000,000.00	10,249,700.00	10,505,400.00
34001001/23020114/17000148			10,000,000.00	10,000,000.00	10,000,000.00+		3,000,000,000.00	3,075,000,000.00	3,151,875,100.00
34001001/23020114/17000151			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000153	1,600,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+		15,000,000.00	15,374,600.00	15,758,800.00
34001001/23020114/17000155			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000157			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000164			10,000,000.00	10,000,000.00	10,000,000.00+		50,000,000.00	51,249,700.00	52,530,600.00
34001001/23020114/17000173			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000174			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000178			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000180			10,000,000.00	10,000,000.00	10,000,000.00+		1,000,000,000.00	1,025,000,000.00	1,050,625,400.00
34001001/23020114/17000181			10,000,000.00	510,000,000.00	400,350,000.00+	21.50%+	1,337,028,229.00	1,370,453,800.00	1,404,715,500.00
34001001/23030113/17000183			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23030113/17000184			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000188			10,000,000.00	10,000,000.00	10,000,000.00+		200,000,000.00	205,000,000.00	210,124,900.00
34001001/23030113/17000189			10,000,000.00	10,000,000.00	10,000,000.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000192		8,670,931,072.00	100,000,000.00	6,130,000,000.00	2,540,931,072.00-	141.45%+	18,000,000,000.00	19,475,000,000.00	19,961,875,100.00
34001001/23030113/17000196			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23030113/17000200			10,000,000.00	10,000,000.00	10,000,000.00+		816,063,205.00	836,464,600.00	857,375,800.00
34001001/23030113/17000201							100,000,000.00	102,500,600.00	105,063,600.00
34001001/23030113/17000207			10,000,000.00	10,000,000.00	10,000,000.00+		500,000,000.00	1,025,000,000.00	1,050,625,400.00
34001001/23030113/17000209	7,307,937,923.34	6,099,513,660.54	3,500,000,000.00	3,500,000,000.00	2,599,513,660.54-	174.27%+	500,000,000.00		
34001001/23020114/17000211			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000214			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000221			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000222			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000223			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000225			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000226			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000227			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000228			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000230			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000232			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000234							5,000,000,000.00	5,125,000,000.00	5,253,124,900.00
34001001/23020114/17000235			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000236			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000237			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000238			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000239			2,000,000.00	2,000,000.00	2,000,000.00+				
34001001/23020114/17000240			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000242			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000252			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000256			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000258			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000259			20,000,000.00	20,000,000.00	20,000,000.00+		250,000,000.00	256,249,700.00	262,655,500.00
34001001/23020114/17000260		231,043,411.63	20,000,000.00	240,000,000.00	8,956,588.37+	96.27%+			
34001001/23020114/17000262			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000263	30,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000266			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000269			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000271			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000272			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000273			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000275			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000276			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000279			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000283			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000285			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23030113/17000287		340,000,000.00	20,000,000.00	340,000,000.00		100.00%+	948,067,907.00	971,769,500.00	996,063,600.00
34001001/23020114/17000290			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000291			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000293			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000294			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000295			15,000,000.00	15,000,000.00	15,000,000.00+		150,000,000.00	153,750,300.00	157,594,200.00
34001001/23020114/17000296			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000297			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000298			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000301			20,000,000.00	20,000,000.00	20,000,000.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
34001001/23020114/17000302	Rehab. of the Internal Rd. in Ehimiri Housing Estate.	50,900,000.00		15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000303	Construction of Flyover Ogbor Hill Aba and Osisioma			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000304	Erosion Control of Nkwoaga Isouchi Road			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000308	Construction of Umuaro - Nenu Rd Obingwa L.G.A - 10KM to Akw			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000310	Construction of Obingwa - Omaozor Abbabi Road			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000311	Construction of 170km rural Road in the 17 LGAs(10km/LGA)	3,211,736,000.00	1,811,217,141.63	1,500,000,000.00	1,500,000,000.00	311,217,141.63-	120.75%+	2,500,000,000.00	2,562,500,600.00	2,626,563,000.00
34001001/23020114/17000313	Rehabilitation of Hospital Roads Aba			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17017315	Construction of Umuahia-Uwakwu Road			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23050101/17000316	Acquisition of Capital Assets	50,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000318	Reconstruction of Road in Umuahia 5182km	346,800,000.00		15,000,000.00	65,000,000.00	65,000,000.00+				
34001001/23020114/17000319	Construction of Amakama Ugwunagbo Bridg Aba- Azumini road			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000320	Construction of Ohafia Township roads			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000322	Construction of Flyover Bridge at Ala Ojii Junction Enugu -			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000323	Construction of Apunmiri -umuoshi - umuejeaya Mgbarakuma Ahi			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23030113/17000324	Reconstruction of Bende - Ntalakwu Itumbaizo Road Bende LGA			15,000,000.00	115,000,000.00	115,000,000.00+		300,000,000.00	307,500,600.00	315,188,400.00
34001001/23020114/17000325	Construction of Osisioma Ekeakpara - Umuekaa Road OSISOMA L			15,000,000.00	15,000,000.00	15,000,000.00+		500,000,000.00	512,500,600.00	525,313,300.00
34001001/23020114/17000326	Construction of Ebelebe-Akawu-Ugbi Road in Umunneochi LGA			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23030113/17000328	Rehabilitation of Roads in Etiti Ohazu Umumba Umuosi/Timber			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23030113/17000329	Rehabilitation of Road from Mbawsi Railway Crossing to Umuos			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23030113/17000330	Rehabilitation of Umuahia-Bende road			15,000,000.00	15,000,000.00	15,000,000.00+		200,000,000.00	205,000,000.00	210,124,900.00
34001001/23030113/17000331	Uzuokoli-Bende Road			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23030113/17000332	Umuahia-Uzuokoli-Ohafia Road			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020112/17000333	Construction of Asaga-Akanu-Abia umuchiakuma ring road			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23030113/17000334	Construction of Presbyterian Church road Ehimiri Housing Est			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23030113/17000335	Construction of Akpaa-Abala-Onisha Ngwa road in Obingwa			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000337	Rehabilitation of Ehimiri housing Estate Roads			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23030113/17000338	Reconstruction Umuchikwu Boundary Road			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23030113/17000339	Construction of Okonaku Road Ohafia			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23030113/17000340	Construction of Aba Leather garments and Allied products Acc			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000341	Construction of Cottage road at Mbawsi Isiala Ngwa North			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000342	Construction of Culverts/drainage System at ife Stream Okpu			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000343	Construction of culverts with Big drainage @ Lodu II linking			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000344	Construction of Ugwu-Nkpa Amaegbuato Road			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000350	Construction of Ibere road Aba			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000351	Construction of Amorji junction in Ahiaba Ubi Road Isiala Ng			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000352	Construction of Uratta Umuoleke Egbelu Ubi road Isiala Ngwa			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000353	Reconstruction/Expansion of Ururuka road from Umuobiakwa jun			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000354	Repairs and strengthening of Ngwa road Bridge Aba			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000355	Reconstruction of Aba owerri road from Brass to rail crossin			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000356	Reconstruction of 4 Nor roads in the crown centre of Aba (vi			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000358	Reconstruction of Emelogu Stree Aba North 1.8km		416,250,000.00	20,000,000.00	220,000,000.00	196,250,000.00-	189.20%+	731,822,270.00	750,117,700.00	768,870,400.00
34001001/23020114/17000359	Reconstruction of Faulks road:			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000360	Rehab. Of Eket street Umuahia			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000362	Construction of Orije Agalaba Ohanze Amaise Ndiakata-Nlagu ro			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000363	Construction of Ajiwe street/immaculate through Ahunnaya fro			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000364	Construction of Ntakalakwu Oloko road Ikwano LGA (6.0km)			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000366	Construction Ogbuebule-Oloko road in Ikwano LGA (4km)			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000367	Reconstruction of Sacred Heart-Chibuikwe-Uzomkpa-Omuma link			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000368	Construction of Abonta junction-Umuokogbuo-Eluama village bo			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000369	Construction of Amorji -Osusu Okpuala Ngwa Ovungwu road-Ntog			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000370	Construction of Umuchichi road (phase 1) Aba			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000372	Construction of Ukwunwagwu Ndudu (2.95km) road uturu Isuikw			20,000,000.00	20,000,000.00	20,000,000.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000373			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000374			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000375			30,000,000.00	30,000,000.00	30,000,000.00+				
34001001/23020114/17000376			20,000,000.00	20,000,000.00	20,000,000.00+		508,126,198.00	930,829,500.00	954,100,800.00
34001001/23020114/17000377			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000378			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000379			20,000,000.00	20,000,000.00	20,000,000.00+		150,000,000.00	153,750,300.00	157,594,200.00
34001001/23020114/17000380			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000381			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000382			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000383			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000384			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000385			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000387			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000389			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000390			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000391			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000392			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000393			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000394			40,000,000.00	40,000,000.00	40,000,000.00+		50,000,000.00	51,249,700.00	52,530,600.00
34001001/23020114/17000395			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000396			30,000,000.00	30,000,000.00	30,000,000.00+				
34001001/23020114/17000397			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000399			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000400			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000401	27,660,000.00		100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23010107/17000403			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23030113/17000404			50,000,000.00	50,000,000.00	50,000,000.00+		50,000,000.00	51,249,700.00	52,530,600.00
34001001/23020114/17000405			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23030113/17000406			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000407			40,000,000.00	40,000,000.00	40,000,000.00+				
34001001/23020115/17000408			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23030113/17000409			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23030113/17000410			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23030113/17000411			80,000,000.00	80,000,000.00	80,000,000.00+				
34001001/23020114/17000412			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000413			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23030113/17000414			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000415			40,000,000.00	40,000,000.00	40,000,000.00+				
34001001/23020114/17000416			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000417			30,000,000.00	30,000,000.00	30,000,000.00+				
34001001/23020114/17000418			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000419			25,000,000.00	25,000,000.00	25,000,000.00+				
34001001/23020114/17000420			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000421			30,000,000.00	30,000,000.00	30,000,000.00+				
34001001/23020114/17000422			40,000,000.00	40,000,000.00	40,000,000.00+				
34001001/23020114/17000423			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000424			30,000,000.00	30,000,000.00	30,000,000.00+				
34001001/23020114/17000425			30,000,000.00	30,000,000.00	30,000,000.00+				
34001001/23020114/17000426			35,000,000.00	35,000,000.00	35,000,000.00+				
34001001/23020114/17000427			22,000,000.00	22,000,000.00	22,000,000.00+				
34001001/23020114/17000428			35,000,000.00	35,000,000.00	35,000,000.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000429			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000430			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000431			5,000,000.00	5,000,000.00	5,000,000.00+				
34001001/23020114/17000432			5,000,000.00	5,000,000.00	5,000,000.00+				
34001001/23020114/17000433			30,000,000.00	30,000,000.00	30,000,000.00+				
34001001/23050101/17000434			5,000,000.00	5,000,000.00	5,000,000.00+				
34001001/23010132/17000435	36,000,000.00	125,000,000.00	140,416,600.00	140,416,600.00	15,416,600.00+	89.02%+			
34001001/23020114/17000436			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000437			30,000,000.00	30,000,000.00	30,000,000.00+				
34001001/23020114/17000438			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000439			30,000,000.00	30,000,000.00	30,000,000.00+				
34001001/23020114/17000440			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000442			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000443			35,000,000.00	35,000,000.00	35,000,000.00+				
34001001/23020114/17000444			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000445			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000446			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000447			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000448			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000449			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000450			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000451			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000452			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000453			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000454			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000455			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000456			40,000,000.00	40,000,000.00	40,000,000.00+				
34001001/23020114/17000457			80,000,000.00	80,000,000.00	80,000,000.00+			410,000,000.00	420,249,700.00
34001001/23020114/17000458			70,000,000.00	70,000,000.00	70,000,000.00+				
34001001/23020114/17000459			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000460			40,000,000.00	40,000,000.00	40,000,000.00+				
34001001/23020114/17000461	6,049,953,434.80	1,946,959,895.11	1,500,000,000.00	1,500,000,000.00	446,959,895.11-	129.80%+			
34001001/23020114/17000462			30,000,000.00	30,000,000.00	30,000,000.00+				
34001001/23020114/17000463			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000464			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000465			30,000,000.00	30,000,000.00	30,000,000.00+				
34001001/23020114/17000466			70,000,000.00	70,000,000.00	70,000,000.00+				
34001001/23020114/17000467			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000471			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000472			80,000,000.00	80,000,000.00	80,000,000.00+				
34001001/23020114/17000474			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000475			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000476			50,000,000.00	100,000,000.00	100,000,000.00+		100,000,000.00	102,500,600.00	105,063,600.00
34001001/23020114/17000477			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000478			100,000,000.00	100,000,000.00	100,000,000.00+		15,000,000.00	15,374,600.00	15,758,800.00
34001001/23020114/17000479			80,000,000.00	80,000,000.00	80,000,000.00+				
34001001/23020114/17000480			80,000,000.00	80,000,000.00	80,000,000.00+				
34001001/23020114/17000481			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000495			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000499			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000500			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23020114/17000507			10,000,000.00	10,000,000.00	10,000,000.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23030113/17000510			10,000,000.00	10,000,000.00	10,000,000.00+				
34001001/23030113/17000512		250,000,000.00	50,000,000.00	250,000,000.00		100.00%+	477,048,800.00	488,974,800.00	501,199,300.00
34001001/23020114/17000537			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000545			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000550			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000553			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000554			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000556			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000557			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000558			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000561			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000563			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000566			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000573			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000579			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23030113/17000582			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000585			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000589			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000597			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000600			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000612			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000613			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000624			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000636			20,000,000.00	20,000,000.00	20,000,000.00+				
34001001/23020114/17000655			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23010129/17000657			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000668			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000670			60,000,000.00	60,000,000.00	60,000,000.00+		70,000,000.00	71,750,300.00	73,543,800.00
34001001/23020114/17000671			50,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23030113/17000672			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000673			15,000,000.00	15,000,000.00	15,000,000.00+				
34001001/23020114/17000704			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000730			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000731			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000732			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000733			30,000,000.00	30,000,000.00	30,000,000.00+				
34001001/23020114/17000734			40,000,000.00	40,000,000.00	40,000,000.00+				
34001001/23020114/17000735			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000736			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000737			40,000,000.00	40,000,000.00	40,000,000.00+				
34001001/23020114/17000738			30,000,000.00	30,000,000.00	30,000,000.00+				
34001001/23020114/17000741			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000743			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000745			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000746			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000747			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000748			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000749			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000750			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23030113/17000751			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000752			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000753			50,000,000.00	50,000,000.00	50,000,000.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000754			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000755			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000757			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000759			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000760			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23020114/17000767			50,000,000.00	50,000,000.00	50,000,000.00+				
34001001/23030113/17000768			100,000,000.00	100,000,000.00	100,000,000.00+				
34001001/23020114/17000769				100,000,000.00	100,000,000.00+				
34001001/23020114/17000770		300,000,000.00		300,000,000.00		100.00%+	1,656,402,992.00	1,697,812,800.00	1,740,258,200.00
34001001/23020114/17000771		200,000,000.00		200,000,000.00		100.00%+	445,737,042.00	456,880,000.00	468,302,500.00
34001001/23020114/17000772		200,000,000.00		200,000,000.00		100.00%+	168,334,760.00	172,542,700.00	176,856,000.00
34001001/23020114/17000773		300,000,000.00		300,000,000.00		100.00%+	490,663,220.00	502,930,300.00	515,504,100.00
34001001/23030113/17000774				200,000,000.00	200,000,000.00+				
34001001/23020114/17000775				177,000,000.00	177,000,000.00+				
34001001/23030113/17000776				100,000,000.00	100,000,000.00+				
34001001/23030113/17000777				100,000,000.00	100,000,000.00+				
34001001/23020114/17000778				100,000,000.00	100,000,000.00+				
34001001/23030113/17000779				100,000,000.00	100,000,000.00+				
34001001/23020114/17000780		950,000,000.00		1,000,000,000.00	50,000,000.00+	95.00%+	7,653,210,955.00	7,844,541,400.00	8,040,655,400.00
34001001/23020114/17000781		34,600,000.00		500,000,000.00	465,400,000.00+	6.92%+	500,000,000.00	205,000,000.00	210,124,900.00
34001001/23020114/17000782				100,000,000.00	100,000,000.00+		30,000,000.00	30,750,300.00	31,518,600.00
34001001/23020114/17000783				153,000,000.00	153,000,000.00+				
34001001/23020114/17000784				100,000,000.00	100,000,000.00+				
34001001/23020113/17000785				57,000,000.00	57,000,000.00+				
34001001/23020114/17000786				93,000,000.00	93,000,000.00+				
34001001/23020114/17000788				100,000,000.00	100,000,000.00+				
34001001/23020114/17000789							1,000,000,000.00	1,025,000,000.00	1,050,625,400.00
34001001/23020114/17000790							3,500,000,000.00	3,587,500,600.00	3,677,188,400.00
34001001/23020114/17000791							2,000,000,000.00	5,125,000,000.00	5,253,124,900.00
34001001/23020114/17000793							8,100,000,000.00	8,302,500,600.00	8,510,063,600.00
34001001/23020114/17000794							1,300,000,000.00	1,332,500,600.00	1,365,812,800.00
34001001/23020114/17000795							50,000,000.00	51,249,700.00	52,530,600.00
34001001/23020114/17000796							210,000,000.00	10,249,700.00	10,505,400.00
34001001/23020114/17000797							400,000,000.00	205,000,000.00	210,124,900.00
34001001/23030113/17000801							120,000,000.00	123,000,000.00	126,074,500.00
34001001/23030113/17000802							150,000,000.00	153,750,300.00	157,594,200.00
34001001/23030113/17000803							200,000,000.00	307,500,600.00	315,188,400.00
34001001/23030113/17000804							2,117,673,211.00	2,170,614,700.00	2,224,880,000.00
34001001/23030113/17000805								2,547,372,100.00	2,611,056,400.00
34001001/23030113/17000806								2,050,000,000.00	2,101,249,700.00
34001001/23030113/17000807							2,070,598,910.00	2,122,363,800.00	2,175,422,600.00
34001001/23030113/17000808								2,091,445,400.00	2,143,731,200.00
34001001/23030113/17000809							450,000,000.00	307,500,600.00	315,188,400.00
34001001/23030113/17000810							300,000,000.00		
34001001/23020114/17000811							100,000,000.00		
34004001/23030113/17000001			50,000,000.00	1,050,000,000.00	1,050,000,000.00+		2,050,000,000.00	2,101,249,700.00	2,153,781,500.00
60057001/23030113/17000001							7,050,000,000.00		
60057001/23030113/17000002							2,040,434,270.00		
60057001/23030113/17000003							2,485,240,745.00		
54001001/23020114/17000003			5,200,500.00						
54001001/23020114/17000004			20,000,000.00						
54001001/23020114/17000005			20,000,000.00						

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME BY PROJECT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D.

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Achieved 2023	Proposed 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
14001001/23020114/17000001 Gradng Eluamanume-Nnnochie Feeder Farm Rd with 6(no) Culvert							20,000,000.00	20,500,600.00	21,013,200.00
14001001/23020114/17000002 Provision of Umuobasi Ovoroiwenga Feeder Road @ Obegu Ward							30,000,000.00	30,750,300.00	31,518,600.00
14001001/23020114/17000003 Construction of Feeder Road @ Uratta I Osioma LGA							30,000,000.00	30,750,300.00	31,518,600.00
14001001/23020114/17000004 Prov. of river crossing in Oteh Awu-Ugwunkpa Community Bende							20,000,000.00	20,500,600.00	21,013,200.00
Total	19,261,507,358.14	27,439,471,000.00	17,899,533,000.00	30,854,332,500.00	3,414,861,500.00+	88.93%+	101,277,812,714.00	98,684,763,900.00	101,151,878,900.00
Note 18 - Airways									
34001001/23020117/18000001 Construction of Abia State Airport			25,000,000.00	25,000,000.00	25,000,000.00+				
Total			25,000,000.00	25,000,000.00	25,000,000.00+				
Note 21 - Oil and Gas Infrastructure									
32001001/23050101/21000010 Upgrading of Government's Filling stations			5,124,900.00	5,124,900.00	5,124,900.00+				
Total			5,124,900.00	5,124,900.00	5,124,900.00+				

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
Summary of Capital Expenditure by Location									
Abia North Senatorial Zone									
Arochukwu	2,351,943,150.00	718,798,028.85	4,214,638,100.00	4,094,638,100.00	3,375,840,071.15+	82.45%+	14,032,884,093.00	11,605,666,300.00	14,032,884,093.00
Bende	51,940,000.00	16,500,000.00	580,817,400.00	520,817,400.00	504,317,400.00+	96.83%+	33,400,274,994.00	34,235,281,200.00	33,400,274,994.00
Isiukwa ato	656,782,075.99	406,052,008.02	1,859,302,500.00	1,402,802,500.00	996,750,491.98+	71.05%+	65,975,391,100.00	67,665,777,900.00	65,975,391,100.00
Umunneochi	276,433,000.00	275,966,424.00	1,855,801,900.00	1,822,079,624.00	1,546,113,200.00+	84.85%+	1,752,501,800.00	1,796,313,400.00	1,752,501,800.00
Ohafia	17,240,000.00	58,375,000.00	698,934,000.00	587,934,000.00	529,559,000.00+	90.07%+	873,425,506.00	669,762,300.00	873,425,506.00
Sub-Total	3,354,338,225.99	1,475,691,460.87	9,209,493,900.00	8,428,271,624.00	6,952,580,163.13+	82.49%+	116,034,477,493.00	115,972,801,100.00	116,034,477,493.00
Abia Central Senatorial Zone									
Ikwuano	1,700,000.00		379,400,800.00	494,400,800.00	494,400,800.00+	100.00%+	1,574,200,400.00	1,613,554,800.00	1,574,200,400.00
Isiala ngwa North	27,500,000.00	40,440,023.53	2,589,339,700.00	2,594,339,700.00	2,553,899,676.47+	98.44%+	3,571,750,000.00	1,969,797,000.00	3,571,750,000.00
Isiala ngwa South	59,180,394.00	20,000,000.00	2,020,544,900.00	1,275,544,900.00	1,255,544,900.00+	98.43%+	6,085,003,500.00	6,237,130,000.00	6,085,003,500.00
Osisioma	686,008,900.75	998,461,054.59	1,922,641,000.00	2,437,641,000.00	1,439,179,945.41+	59.04%+	11,594,332,016.00	11,884,193,400.00	11,594,332,016.00
Umuahia North	46,625,999,931.22	42,984,751,611.34	57,086,657,100.00	53,432,517,776.00	10,447,766,164.66+	19.55%+	273,284,040,167.00	288,846,190,100.00	273,284,040,167.00
Umuahia South	2,404,704,354.96	456,612,314.07	2,447,621,800.00	2,023,198,800.00	1,566,586,485.93+	77.43%+	3,373,532,500.00	3,099,123,900.00	3,373,532,500.00
Sub-Total	49,805,093,580.93	44,500,265,003.53	66,446,205,300.00	62,257,642,976.00	17,757,377,972.47+	28.52%+	299,482,858,583.00	313,649,989,200.00	299,482,858,583.00
Abia South Senatorial Zone									
Aba North	2,613,008,040.00	6,499,570,000.00	3,968,710,600.00	5,109,010,200.00	1,390,559,800.00-	27.22%-	24,184,375,944.00	20,447,086,800.00	24,184,375,944.00
Aba South	266,000,000.00	8,960,426,022.00	1,214,500,600.00	7,254,500,600.00	1,705,925,422.00-	23.52%-	33,575,787,620.00	35,235,186,000.00	33,575,787,620.00
Obingwa	112,902,000.00	172,375,000.00	1,534,801,800.00	1,267,801,800.00	1,095,426,800.00+	86.40%+	920,000,000.00	942,998,900.00	920,000,000.00
Ukwa South	140,780,000.00	18,830,000.00	545,800,700.00	525,800,700.00	506,970,700.00+	96.42%+	607,500,000.00	622,690,300.00	607,500,000.00
Ugwunagbo	128,600,000.00	118,400,000.00	657,500,600.00	468,750,300.00	350,350,300.00+	74.74%+	210,000,000.00	215,249,800.00	210,000,000.00
Ukwa West	446,371,374.00	419,745,498.30	1,088,661,100.00	998,661,100.00	578,915,601.70+	57.97%+	726,548,753.00	737,539,200.00	726,548,753.00
Total	3,707,661,414.00	16,189,346,520.30	9,009,975,400.00	15,624,524,700.00	564,821,820.30-	3.61%-	60,224,212,317.00	58,200,751,000.00	60,224,212,317.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
Note 1 - Arochukwu									
11014001/23010101/13000001 Purchase of 10 Nos. Modern Ex. Office Tables with Drawer and							1,680,672.00	1,722,700.00	1,680,672.00
11014001/23000000/13000002 Purchase of Office Furniture			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+			
12003001/23020101/13000001 Purch. of 30 Vehicles (25 prado jeep 2 hummer buses 1coaste)	974,000,000.00	85,000,000.00	1,480,000,000.00	1,480,000,000.00	1,395,000,000.00+	94.26%+	485,000,000.00		485,000,000.00
12003001/23030106/13000002 Constituency Projects(10 classrooms) 24 Constituencies	590,000,000.00		800,000,000.00	800,000,000.00	800,000,000.00+	100.00%+	500,000,000.00	512,500,600.00	500,000,000.00
12003001/23020101/13000003 Construction & Furnish of 30 Rooms Constituency Office Block		50,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00+	50.00%+			
12003001/23010101/13000004 Development Project/Acquisition of Capital Assets		5,000,000.00	5,000,000.00	5,000,000.00			15,000,000.00	15,374,600.00	15,000,000.00
12003001/23020101/13000006 Establishment of Abia State House of Assembly Service Comm.	15,000,000.00								
12003001/23010115/13000007 Purchase of Office equipment including photocopier etc		7,300,000.00	10,000,000.00	10,000,000.00	2,700,000.00+	27.00%+			
12003001/23040102/13000008 Flood control and Landscapping in ABHA complex	20,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
12003001/23020101/13000009 Library Development and ICT for ABHA	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00			17,000,000.00	17,425,000.00	17,000,000.00
12003001/23030121/13000011 Renovation of Office Block in Abia State House of Assembly	10,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	12,000,000.00	12,300,100.00	12,000,000.00
12003001/23020102/13000012 Construction of Guest House at Speaker's Residence			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
12003001/23010122/13000013 Equipment for Medical Unit	1,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
12003001/23010119/13000014 Purchase of 1no 350KVA Gen Set for ABHA							35,000,000.00	35,875,100.00	35,000,000.00
12003001/23020118/13000015 Construction of 1000 Capacity Auditorium at ABHA	200,000,000.00		225,000,000.00	225,000,000.00	225,000,000.00+	100.00%+	450,000,000.00	461,249,700.00	450,000,000.00
12003001/23040102/13000016 Flood Control of Ring Rd around Abia State House of Assembly	20,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
12003001/23020105/13000017 Constr. of B/hole & O/Head Tank at Speaker & Deputy Speaker'	400,000,000.00								
12003001/23020104/13000018 Construction of Store House & Technical Unit in ABHA			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
12003001/23020110/13000019 Re-construction of House Functionary/Library Complex	7,000,000.00								
12003001/23030118/13000020 Renov of Hon. Speaker's Lodge/Installation of External Light		20,000,000.00	20,000,000.00	20,000,000.00			20,000,000.00	20,500,600.00	20,000,000.00
12003001/23020101/13000021 Construction of Guest House for the ABHA		10,000,000.00							
12003001/23030110/13000022 Renovation of ABHA's Hallowed Chamber	10,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
12003001/23020102/13000024 Const. of Legislative quarters (30 duplexes) for Hon. Memb.	9,000,000.00		91,136,300.00	91,136,300.00	91,136,300.00+	100.00%+			
12003001/23030105/13000025 Refurbishment of the ABHA clinic	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00					
12003001/23010129/13000026 Purchase of Public Address System	70,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00					
12003001/23010129/13000027 Upgrade of Communication Equipment	9,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
15001001/23020113/01000083 Const of Cattle Control Post Lokpanta Owerrintam Obehie Aria			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	25,000,000.00
15001001/23020113/01000152 Est of integrated Modular Rice Mills in three(3) core rice							100,000,000.00	102,500,600.00	100,000,000.00
15026001/23050101/13000004 Conducting Agricultural Production Survey			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,800,000.00	1,845,100.00	1,800,000.00
15026001/23030121/13000005 Rehabilitation & Fencing of staff quarters and guest houses			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,699,700.00	3,792,300.00	3,699,700.00
20007001/23010101/13000001 Acquisition of Capital Assets			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
20007001/23020127/13000002 Computerization and System Development		2,730,000.00	5,000,000.00	5,000,000.00	2,270,000.00+	45.40%+	10,000,000.00	10,249,700.00	10,000,000.00
20007001/23020104/13000003 Furnishing of the Computer Rooms			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
20007001/23020101/13000004 Reconstruction of Accountant's General's Office		3,690,000.00	5,000,000.00	5,000,000.00	1,310,000.00+	26.20%+	103,560,000.00	158,875,100.00	103,560,000.00
34001001/23020114/17000013 Construction of Ozuabam - Ndi Okereke - Arochukwu Road			28,000,000.00	128,000,000.00	128,000,000.00+	100.00%+	10,250,000,000.00	8,200,000,000.00	10,250,000,000.00
34001001/23020114/17000014 Construction of Amangwu - Achara - Ihechiowa Road			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+			
34001001/23020114/17000015 Construction of Ihechiowa - Amuvi Ihechiowa Bye-Pass Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	200,000,000.00	205,000,000.00	200,000,000.00
34001001/23020114/17000016 Construction of Obinto Umuzomgbo Arochukwu Road			20,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
34001001/23020114/17000017 Construction of Bende - Idima Abam Road			16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	30,000,000.00
34001001/23020114/17000396 Construction of Feeder Road with Culverts@Aghara Ihechiowa E			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000462 Construction of Ozu-abam - Okubu - Arochukwu Road			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000464 Construction of Alvan Ikoku - UjariAmasu Road Arochukwu			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000811 Maintenance of Roads in Arochukwu							100,000,000.00		100,000,000.00
52001001/23020123/14000051 Installation of three in one Street Light in Arochukwu (100			10,000,000.00				30,000,000.00	30,750,300.00	30,000,000.00
52102001/23030104/01000022 Provision for the rehab of Agbagwu Water Scheme in Arochukwu							176,550,000.00	180,964,000.00	176,550,000.00
52103001/23020105/10000001 Construction/Provision of Water Facilities			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
54001001/23020124/12000003 Construction of Market @Ahuma/Ovukwu Ndi Oji Ahuma in Arochu			20,000,000.00						
60001001/23010101/06000089 Entry rites for acquisition of Cement Factory land at Arochu							50,000,000.00	51,249,700.00	50,000,000.00
14001001/23020124/07000031 Upgrading of Market at Ahuma / Ovukwu Ndi Oji Ahuma in Aroch							100,000,000.00	102,500,600.00	100,000,000.00
14001001/23020104/07000046 Provision of Ohabuike /Obieze Isu Civic Centre in Arochukwu							100,000,000.00	102,500,600.00	100,000,000.00
17001001/23010124/05000030 Procurement of Science Lab Tech Equipment			30,000,000.00				10,000,000.00	10,249,700.00	10,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	%	₦	₦	₦	₦
17001001/23030106/05000063							20,000,000.00		20,000,000.00
17019001/23020106/04000001			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,125,006.00	10,378,100.00	10,125,006.00
17019001/23010124/05000001			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,375,000.00	31,134,400.00	30,375,000.00
17019001/23010126/05000002			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,062,497.00	5,188,500.00	5,062,497.00
17019001/23020118/05000003			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,125,006.00	10,378,100.00	10,125,006.00
17019001/23020101/05000004			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,150,000.00	12,453,800.00	12,150,000.00
17019001/23020102/05000005			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	11,137,503.00	11,415,400.00	11,137,503.00
17019001/23020118/05000007			54,000,000.00	54,000,000.00	54,000,000.00+	100.00%+	54,675,006.00	56,042,000.00	54,675,006.00
17019001/23010105/13000001			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,250,000.00	20,756,300.00	20,250,000.00
17019001/23010121/13000002		489,806,338.85	3,000,000.00	3,000,000.00	486,806,338.85-	16,226.88%+	3,037,503.00	3,112,900.00	3,037,503.00
17019001/23020107/13000003							12,000,000.00	12,300,100.00	12,000,000.00
21003001/23010122/04000001			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
21003001/23050103/04000002			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
21003001/23010122/04000003			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
21003001/23010122/04000005			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,050,400.00	2,050,400.00	2,000,000.00
21003001/23010122/04000006			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
21003001/23010122/04000013			4,500,600.00	4,500,600.00	4,500,600.00+	100.00%+	4,500,600.00	4,613,400.00	4,500,600.00
21003001/23030105/04000016			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
21003001/23010122/04000040			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
21003001/23050101/04000041			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,150,100.00	6,150,100.00	6,000,000.00
21003001/23010122/04000047			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
21003001/23050101/04000048			220,000,000.00	220,000,000.00	220,000,000.00+	100.00%+	171,655,000.00	225,500,600.00	171,655,000.00
21003001/23050101/04000050			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
21003001/23050101/04000053			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
21026001/23030105/04000007	1,671,150.00	14,175,390.00	30,000,000.00	20,000,000.00	5,824,610.00+	29.12%+	168,500,600.00	172,713,100.00	168,500,600.00
21026001/23010122/04000008	272,000.00	1,096,300.00	1,000,000.00	1,000,000.00	96,300.00-	9.63%+	1,000,000.00	1,025,200.00	1,000,000.00
21026001/23020106/04000012			16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+	16,000,000.00	16,399,800.00	16,000,000.00
21026001/23010122/04000022			450,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	448,000,000.00	459,200,400.00	448,000,000.00
21027010/23020106/04000012								46,052,900.00	
Total	2,351,943,150.00	718,798,028.85	4,214,638,100.00	4,094,638,100.00	3,375,840,071.15+	82.45%+	14,032,884,093.00	11,605,666,300.00	14,032,884,093.00
Note 2 - Bende									
73001001/23050101/04000002			5,200,400.00	5,200,400.00	5,200,400.00+	100.00%+			
11101001/23020102/04000007	3,700,000.00		2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+			
11101001/23030106/05000010	240,000.00	11,500,000.00	1,600,200.00	1,600,200.00	9,899,800.00-	618.66%+			
11101001/23030106/05000039	5,700,000.00								
11101001/23030106/05000041	14,300,000.00								
11101001/23020107/05000053	20,000,000.00		17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+			
11101001/23020105/10000014			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
11101001/23020124/12000013	8,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
11101001/23020124/12000016			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
15001001/23050101/01000095			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
15001001/23020113/01000103			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000110			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
15001001/23020113/01000154							60,000,000.00	61,500,600.00	60,000,000.00
15001001/23020113/01000161							24,400,000,000.00	25,010,000,000.00	24,400,000,000.00
34001001/23020114/17000020			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000023			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
34001001/23020114/17000084			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+			
34001001/23020114/17000085			24,516,200.00	24,516,200.00	24,516,200.00+	100.00%+			
34001001/23030113/17000324			15,000,000.00	115,000,000.00	115,000,000.00+	100.00%+	300,000,000.00	307,500,600.00	300,000,000.00
34001001/23030113/17000331			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	%	₦	₦	₦	₦
34001001/23020114/17000392			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000636			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000754			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000760			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000793							8,100,000,000.00	8,302,500,600.00	8,100,000,000.00
52001001/23020103/14000025			15,000,000.00						
52001001/23020103/14000026			15,000,000.00						
52001001/23020123/14000052			10,000,000.00				30,000,000.00	30,750,300.00	30,000,000.00
52001001/23020123/14000076			15,000,000.00						
52102001/23020105/10000011			20,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
52103001/23020105/10000011			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	13,162,497.00	13,491,000.00	13,162,497.00
52103001/23020105/10000012			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	9,112,497.00	9,339,800.00	9,112,497.00
52103001/23020105/10000013			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	9,000,000.00	9,224,500.00	9,000,000.00
54001001/23020113/01000001			20,000,000.00						
54001001/23020118/12000001			10,000,000.00						
54001001/23020124/12000008			20,000,000.00						
54001001/23020118/14000004			20,000,000.00						
60001001/23010101/06000088							50,000,000.00	51,249,700.00	50,000,000.00
26051001/23010101/06000003			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
26051001/23030121/06000009			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
26051001/23030101/13000003		5,000,000.00	6,000,000.00	6,000,000.00	1,000,000.00+	16.67%+	5,000,000.00	5,124,900.00	5,000,000.00
26051001/23020101/13000022			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
26051001/23020101/13000042			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
14001001/23030124/07000035							30,000,000.00	30,750,300.00	30,000,000.00
14001001/23020114/17000004							20,000,000.00	20,500,600.00	20,000,000.00
17003001/23020103/14000001							50,000,000.00	51,249,700.00	50,000,000.00
21001001/23030105/04000076			10,000,000.00						
21001001/23020106/04000082			10,000,000.00						
21102001/23030105/04000014							194,000,000.00	198,849,900.00	194,000,000.00
21102001/23010122/04000025							50,000,000.00	51,249,700.00	50,000,000.00
21102001/23010122/04000026							5,000,000.00	5,124,900.00	5,000,000.00
21102001/23010122/04000030							55,000,000.00	56,374,600.00	55,000,000.00
Total	51,940,000.00	16,500,000.00	580,817,400.00	520,817,400.00	504,317,400.00+	96.83%+	33,400,274,994.00	34,235,281,200.00	33,400,274,994.00
Note 3 - Isiukwuato									
11001002/23030121/13000001		9,560,000.00	10,000,000.00	10,000,000.00	440,000.00+	4.40%+	50,000,000.00	51,249,700.00	50,000,000.00
11001002/23050103/13000009	10,000,000.00	7,700,000.00	10,500,600.00	10,500,600.00	2,800,600.00+	26.67%+	15,000,000.00	15,374,600.00	15,000,000.00
11001002/23050103/13000010							50,000,000.00	51,249,700.00	50,000,000.00
11001002/23010108/13000011							50,000,000.00	51,249,700.00	50,000,000.00
11001002/23050103/13000012							90,000,000.00	92,249,700.00	90,000,000.00
11001002/23010108/13000013							35,000,000.00	35,875,100.00	35,000,000.00
11013001/23010112/13000002			2,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	30,000,000.00
11013001/23010112/13000003			1,500,600.00	6,000,600.00	6,000,600.00+	100.00%+	10,550,000.00	10,813,900.00	10,550,000.00
11013001/23030121/13000006			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
11013001/23030111/13000014	11,500,000.00	10,000,000.00	10,000,000.00	19,000,000.00	9,000,000.00+	47.37%+	103,000,000.00	105,575,000.00	103,000,000.00
11013001/23050103/13000015			10,000,000.00						
11101001/23020124/12000003	500,000.00								
11101001/23020124/12000011	14,500,000.00		17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+			
25001001/23010101/13000001		2,000,000.00	2,000,000.00	2,000,000.00					
25005001/23010101/13000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	4,409,000.00	4,519,800.00	4,409,000.00
15001001/23050105/01000004			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
15026001/23020127/13000002			1,200,500.00	1,200,500.00	1,200,500.00+	100.00%+	1,000,600.00	1,025,200.00	1,000,600.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
20001001/23050101/13000001			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
20001001/23020118/13000002			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	8,300,000.00	8,507,800.00	8,300,000.00
20001001/23020101/13000003			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	8,100,000.00	8,302,500.00	8,100,000.00
20001001/23050101/13000004	985,000.00	977,000.00	15,000,000.00	15,000,000.00	14,023,000.00+	93.49%+	13,850,000.00	14,195,700.00	13,850,000.00
20001001/23010101/13000006			27,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	110,430,000.00	113,190,900.00	110,430,000.00
20001001/23050103/13000008			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
20001001/23050102/13000009			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
20001001/23050101/13000012			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
20001001/23050101/13000013			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	51,250,000.00	52,531,800.00	51,250,000.00
20001001/23050101/13000014			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
20008001/23010104/13000014							3,000,000.00	3,074,500.00	3,000,000.00
20008001/23010104/13000015			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,000,000.00
20008001/23010108/13000016			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	21,000,000.00	21,524,600.00	21,000,000.00
20008001/23010108/13000017			6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+	3,400,000.00	3,485,000.00	3,400,000.00
20008001/23010114/13000018			21,600,200.00	21,600,200.00	21,600,200.00+	100.00%+	21,500,000.00	22,037,200.00	21,500,000.00
20008001/23010105/13000020							20,000,000.00	20,500,600.00	20,000,000.00
34001001/23020114/17000031			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000252			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000256			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000304			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000368			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000372			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000373			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000374			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000380			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000381			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000463			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000465			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000477			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000553			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000600			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
52001001/23020123/14000053			10,000,000.00				25,000,000.00	25,625,400.00	25,000,000.00
52001001/23020123/14000074			15,000,000.00						
52001001/23020123/14000075			15,000,000.00						
54001001/23020103/14000007			20,000,000.00						
60001001/23020104/06000057		14,804,050.00	80,000,000.00	80,000,000.00	65,195,950.00+	81.49%+			
60001001/23020104/06000059			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
26052001/23010122/04000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
26052001/23010122/04000002			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
14001001/23020124/07000058							20,000,000.00	20,500,600.00	20,000,000.00
17001001/23050101/05000001	37,065,000.00	360,901,161.84	210,000,000.00	300,000,000.00	60,901,161.84-	20.30%-	64,725,000,000.00	66,384,124,900.00	64,725,000,000.00
17001001/23030106/05000002	20,000,000.00		67,000,000.00						
17001001/23030106/05000003		109,796.18			109,796.18-				
17001001/23030110/05000004			16,000,000.00				20,000,000.00	20,500,600.00	20,000,000.00
17001001/23030106/05000005			55,000,000.00						
17001001/23010125/05000009							15,000,000.00	15,374,600.00	15,000,000.00
17001001/23010112/05000010	3,000,000.00		10,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,300.00	10,250,900.00	10,000,300.00
17001001/23050101/05000011			10,000,000.00						
17001001/23020107/05000016	2,000,000.00		20,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	20,401,200.00	20,911,200.00	20,401,200.00
17001001/23010124/05000017			50,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	100,000,000.00
17001001/23030106/05000018	300,000.00		40,000,000.00				40,200,000.00	41,205,300.00	40,200,000.00
17001001/23010113/05000020			40,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

		Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
		₦	₦	₦	₦	₦	%	₦	₦	₦
17001001/23030121/05000021	Est. of Skill Acquisition Centre in Selected Sec Sch in 17LG	479,432,075.99		30,000,000.00				20,000,000.00	20,500,600.00	20,000,000.00
17001001/23020111/05000033	Abia State E-Library			15,000,000.00						
17001001/23010124/05000034	Procurement of Equipment for 6 Technical Schools			30,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
17001001/23020107/05000036	Construction of Special Sec Sch for Hearing Impaired (Deaf)			30,000,000.00				30,000,000.00	30,750,300.00	30,000,000.00
17003001/23020107/05000024	Fencing of Primary /Junior Secondary Sch @ mgbelu Umunnekwu							10,000,000.00	10,249,700.00	10,000,000.00
17008001/23050101/02000018	Readership Promotion Campaign Programme			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
17010001/23020107/13000010	Re-equipping of 1 existing Skill Acquisition Centre in Abia			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,175,200.00	7,000,000.00
17010001/23020107/13000011	Re-equipping of 1 existing Skill Acquisition Centre in Abia			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,175,200.00	7,000,000.00
17021001/23050101/09000002	Accreditation			200,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	210,000,000.00	215,249,700.00	210,000,000.00
21001001/23020102/04000077	Construction of Staff Quarters @ Umuagu Health Centre in Isu			10,000,000.00						
21001001/23030105/04000079	Renovation & Equiping ofMgbelu Umunnekwe Health Centre @ Isi			5,000,000.00						
21001001/23020106/04000081	Fencing/Equipment of Amune Health Centre@ Arua Square Amune			5,000,000.00						
21001001/23020106/04000086	Construction of Modern Laboratory Centre of Ovim General Hos	77,500,000.00		30,000,000.00						
21102001/23010122/04000008	Purchase of ECG Machine at General Hospital Isuikwuato			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
Total		656,782,075.99	406,052,008.02	1,859,302,500.00	1,402,802,500.00	996,750,491.98+	71.05%+	65,975,391,100.00	67,665,777,900.00	65,975,391,100.00
Note 4 - Umunneochi										
11101001/23030106/05000040	Renovation of Mbala Central School Umunneochi L.G.A			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
11101001/23020124/12000002	Construction of two (2 Nos.) 12 bay open stall market at Aka	320,000.00		1,300,100.00	1,300,100.00	1,300,100.00+	100.00%+			
15001001/23020113/010000109	Establishment of Commercial Palm Oil Processing Mill @ Umuak			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
15001001/23050101/010000112	NUT.3 Capacity Building for commercial farmers at Community							9,000,000.00	9,224,500.00	9,000,000.00
15001001/23020113/010000155	Rehabilitation of Abia Cashew Estate at Umunneochi							40,000,000.00	41,000,000.00	40,000,000.00
20001001/23050103/13000007	Revenue Mobilization Expenses	246,800,000.00	230,565,000.00	600,000,000.00	600,000,000.00	369,435,000.00+	61.57%+	615,000,000.00	630,374,600.00	615,000,000.00
34001001/23020114/17000072	Construction of Eke Eziana - Obulo Osisankita - Umuada Road			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000106	Construction of Mbala - Umuaku Road			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000107	Construction of Lokpa Ukwu Road Umucheze			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000110	Construction of Amuda-Lokpanta Road							10,000,000.00	10,249,700.00	10,000,000.00
34001001/23020114/17000178	Construction of Ebelebe Ubahu-Akawu Umuawa Ibu Road			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000283	Construction of Abia Nkwo - Abia Glass-Force Umuchichi-okpol			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000326	Construction of Ebelebe-Akawu-Ugbi Road in Umunneochi LGA			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23030113/17000338	Reconstruction Umuchikwu Boundary Road			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000415	Erosion Control works along Uzuakoli -Lohum -Imenyi Road			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
34001001/23020114/17000495	Construction of Mbawsi-Umuezekwe-umudeche ururuka Junction R			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000597	Construction Umuta Umuezorji Amaudara Aga Amaokpu and U			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000670	Construction of Mbala-Umuaku- Ngodo Road Umunneochi			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	70,000,000.00	71,750,300.00	70,000,000.00
34001001/23020114/17000671	Construction of Umuaku- Ngodo Road Umunneochi			50,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000735	Construction of Oron Ariam- Amizi - Azuyi Olokoro - Umuokwu			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000795	Construction of Obinulo Road							50,000,000.00	51,249,700.00	50,000,000.00
52001001/23020105/10000024	Provision of industrial Water Borehole@Umuaku II in Umunneoc			20,000,000.00						
52001001/23020105/10000028	Provision of Solar Water borehole at Umuaku II in Umunneochi			15,000,000.00	1,277,724.00	1,277,724.00+	100.00%+			
52001001/23020123/14000044	Installation of Street Light Orié Ngodo Umunneochi LGA			10,000,000.00						
54001001/23020124/12000010	Construction of Ubahu Akwa Community Market in Umunneochi			20,000,000.00						
54001001/23020103/14000011	Construction of Palm oil Processing Mill at Amalato Umuun			20,000,000.00						
26051001/23020101/06000005	Construction/Provision of Office Buildings at Umunneochi			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
13001001/23020118/08000002	Youth Micro Credit Scheme/ Matching Grant		6,200,000.00	50,000,000.00	50,000,000.00	43,800,000.00+	87.60%+	52,000,000.00	53,300,100.00	52,000,000.00
13001001/23010105/08000003	Furnishing of New NYSC Building							90,000,000.00	92,249,700.00	90,000,000.00
14001001/23020113/01000003	Provision of Palm Oil Processing Mill @ Amalato Umunneochi							20,000,000.00	20,500,600.00	20,000,000.00
14001001/23020107/05000009	Completion & Equipping of Skills Acquisitn Centre @ Amakpoke							20,000,000.00	20,500,600.00	20,000,000.00
14001001/23030124/07000037	Upgrading of Leru Umuchieze Community Market in Umunneochi							60,000,000.00	61,500,600.00	60,000,000.00
17018001/23020118/05000002	Site Development Cost			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	120,000,000.00	123,000,000.00	120,000,000.00
17018001/23020107/05000003	Construction/Provision of School Buildings	513,000.00		250,000,000.00	250,000,000.00	250,000,000.00+	100.00%+	250,000,000.00	256,249,700.00	250,000,000.00
17018001/23020102/05000004	Students Hostel		36,201,424.00	250,000,000.00	250,000,000.00	213,798,576.00+	85.52%+	250,000,000.00	256,249,700.00	250,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17056001/23010105/05000002 Purchase of Motor Vehicle			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	3,500,600.00	3,588,200.00	3,500,600.00
17056001/23010113/05000003 Purchase of office equipment			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,537,800.00	1,500,600.00
17056001/23010112/05000004 Purchase of office furniture			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,537,800.00	1,500,600.00
17056001/23050101/05000005 Award of Scholarship	28,800,000.00	3,000,000.00	85,000,000.00	85,000,000.00	82,000,000.00+	96.47%+	85,000,000.00	87,124,900.00	85,000,000.00
21102001/23010122/04000009 Purchase of Dialysis Machine at General Hospital Umunneato			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
Total	276,433,000.00	275,966,424.00	1,855,801,900.00	1,822,079,624.00	1,546,113,200.00+	84.85%+	1,752,501,800.00	1,796,313,400.00	1,752,501,800.00
Note 5 - Ohafia									
11101001/23020105/10000006 Construction of borehole at Ndi Uduma Ukwu Ohafia L.G.A	840,000.00								
11101001/23020105/10000019 Construction of water borehole at Okagwe + B128 in Ohafia L.	400,000.00								
11101003/23020124/13000002 Construction of Market Stores @Ndi Ukpai Ndukwe			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
47001001/23010112/13000001 Furnishing of the Offices			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
47001001/23050102/13000003 Installation of Website and Internal Accessories			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,300,500.00	5,433,300.00	5,300,500.00
22001001/23020118/13000016 Establishment of Ohafia Industrial Clusters (Mechanic Villag							20,000,000.00	20,500,600.00	20,000,000.00
22001001/23020118/13000025 Establishment of Industrial Park at Akanu in Ohafia LGA							10,000,000.00	10,249,700.00	10,000,000.00
22001001/23020118/13000028 Abiriba Cottage Industry							10,000,000.00	10,249,700.00	10,000,000.00
34001001/23020114/17000036 Construction of Umuokoro Rd Eghem Layout Umuahia			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+			
34001001/23020114/17000037 Construction of Asaga-Amuke Amangwu Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000038 Construct of Abiriba Junction Etitiama Nkporo Road (9.0km)			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000095 Construction of Ebem-Isuigwu-Ndi Oji Road			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000120 Reconstruction of Oba Omaghuzo Amaogudu Road Abiriba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000139 Construction of Amaekpu amangwu-Erei Road			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000223 Construction of Internal Roads of Luxry Bus Terminal Umuahia			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000320 Construction of Ohafia Township roads			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23030113/17000339 Construction of Okonaku Road Ohafia			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000384 Construction of Umuezezo Ntigha Okpuala road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000736 Construction of Umuakatawom Isiahia Mgboko Ohanze Raod (4.4k			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000750 Reconstruction of Uguw Court in Abiriba Ohafia L.G.A			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23030113/17000803 Maintenance of Ohafia - Arochukwu Road							200,000,000.00	307,500,600.00	200,000,000.00
34001001/23030113/17000810 Reconstr of Drainages and Constr of Amaekpu-Ohafia Okagwe Rd							300,000,000.00		300,000,000.00
52001001/23020105/10000010 Constructn of New Water Scheme for Rural & Urban Development		48,375,000.00	162,934,000.00	162,934,000.00	114,559,000.00+	70.31%+			
52001001/23020123/14000045 Rehabilitation of Street Light Afor Market Asaga Ohafia			10,000,000.00						
52001001/23020123/14000049 Installation of Street Light Afor Market Asaga Ohafia			10,000,000.00						
52001001/23020123/14000072 Rural Electrification in Amankwu Community Ohafia LGA			15,000,000.00						
52001001/23020123/14000073 Rural Electrification in Ogbokwe road and environs Asaga Oh			15,000,000.00						
52001001/23020123/14000077 Rural Electrification in Agborji Ring Road Abiriba Ohafia LG			15,000,000.00						
52001001/23020103/14000087 Extension of Electricity in Agborji Ring Road Abiriba Ohafia							15,187,503.00	15,566,700.00	15,187,503.00
52001001/23020103/14000088 Extension of Electricity in Agborji Ring Road Abiriba Ohafia							15,187,503.00	15,566,700.00	15,187,503.00
52102001/23030104/01000021 Provision for the rehabilitation of Abiriba Water Scheme							142,500,000.00	146,062,400.00	142,500,000.00
60001001/23050101/06000036 Survey of Satelite - Town and Golf Course Ohafia			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
60001001/23050101/06000105 Survey of acquiring 1217 hectares of land at Ohafia Golf Cou							70,000,000.00	71,750,300.00	70,000,000.00
71001001/23050101/13000008 Ohafia Industrial Cluster	6,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
71001001/23020118/13000032 Establishment of INDUSTRIAL PARK AT AKANU IN OHAFIA LGA			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
18011001/23020101/06000001 Construction & Provision of Office Building Complex			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	25,000,000.00
18011001/23010108/06000002 Purchase of Buses							30,000,000.00	30,750,300.00	30,000,000.00
17001001/23020111/05000050 Construction of Library@Ndi Ukpai Ndukwe in Ohafia			10,000,000.00						
17001001/23030106/05000062 Renov of 6 classroom blocks ata Okpocha Primary Sch Ohafia							20,000,000.00		20,000,000.00
17003001/23020107/05000051 Construction of 2 Classroom Block office and Store in JSS C			72,000,000.00	36,000,000.00	36,000,000.00+	100.00%+			
21102001/23010122/04000007 Purchase of Utra Sound Scan Machine at General Hospital Oha			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
35016001/23040105/09000015 Furnigation of Ohafia Zone waste Dumpsite	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00			10,250,000.00	10,506,600.00	10,250,000.00
Total	17,240,000.00	58,375,000.00	698,934,000.00	587,934,000.00	529,559,000.00+	90.07%+	873,425,506.00	669,762,300.00	873,425,506.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
Note 6 - Ikwuano										
11101001/23030106/05000049	Renov of a Sch block in Amizi - Olokoro Prim Sch in Ikwuano	600,000.00		2,200,400.00	2,200,400.00	2,200,400.00+	100.00%+			
11101001/23020105/10000013	Construction of water borehole and reticulation at Isi ala O							9,000,000.00	9,224,500.00	9,000,000.00
11101001/23020105/10000017	Construction of Water borehole at Oboro in Ikwuano L.G.A	640,000.00								
11101001/23030104/10000021	Re-activation / Repairs of Three(3Nos) Failed Boreholes at	460,000.00								
34001001/23020114/17000032	Const of Ariam Usaka Ikwuano Ring Road			20,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	500,000,000.00	512,500,600.00	500,000,000.00
34001001/23020114/17000033	Constr of Amaoba-Nnono-Ndoro-Oboro Road with spur to Ikputu			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000057	Construction of Amavum/Epkoroneeyi-Nkaunta Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000103	Reconstruction of Onuinyang-Okporoenyi-Obuoru- ikwuano Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	1,000,000,000.00	1,025,000,000.00	1,000,000,000.00
34001001/23020114/17000242	Construction of Okwe-Obohia-Umuemenike Inyila Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000364	Construction of Ntakalakwu Oloko road Ikwano LGA (6.0km)			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000366	Construction Ogbuebule-Oloko road in Ikwano LGA (4km)			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000407	Construction of Ovom (Ikot-Ekpen Road) Flood Control with o			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
34001001/23030113/17000409	Reconstruction of Umudere-Umuntu-Itaja-Umudike-Ikwuano Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000460	Construction of Oloko Amuzu-Azuiyi Oloko Ikwuano L.G.A. 2.0k			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
34001001/23020114/17000769	Const of Amaba Ring Road Ikwuano				100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020117/18000001	Construction of Abia State Airport			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
52001001/23020123/14000043	Installation of Street Light Ahia Oribe Ibere Market Ikwuano			10,000,000.00						
52001001/23020123/14000046	Installation of Street Light Ariam Market Ikwuano LGA			10,000,000.00						
52001001/23020123/14000050	Installation of Street Light Ndoro-Oboro Market Ikwuano			10,000,000.00						
52001001/23020123/14000070	Rural Electrification in Elemaga -Obuibere Autonomous Com			15,000,000.00						
54001001/23020104/06000006	Construction of Civic Hall @ Oloko in Ikwuano LGA			20,000,000.00						
54001001/23020124/12000002	Expansion of Agbaluozu Oboro Community Market in Ikwuano L.G			20,000,000.00						
26051001/23020101/06000015	Construction of Office Building for Ikwuano			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
14001001/23020104/07000042	Provision of Civic Hall @ Oloko in Ikwuano LGA							45,000,000.00	46,124,900.00	45,000,000.00
21026001/23010129/04000023	Purchase of Mowing Machine			200,400.00	200,400.00	200,400.00+	100.00%+	200,400.00	205,300.00	200,400.00
21026002/23050101/04000010	Projector (Optoma HD 146 x 3600 Lumens) 548 000 Screen and A			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
21102001/23010122/04000013	Purchase of Optometry Equipment at General Hospital Ikwuano			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
Total		1,700,000.00		379,400,800.00	494,400,800.00	494,400,800.00+	100.00%+	1,574,200,400.00	1,613,554,800.00	1,574,200,400.00
Note 7 - Isiala Ngwa North										
11101001/23020107/05000035	Construction of six classroom block with convinienece at Umuo	12,000,000.00		14,000,000.00	14,000,000.00	14,000,000.00+	100.00%+			
15001001/23050105/01000003	Raisng of 2M genetically Imprvd Tenera specie Oil Palm Seed		4,840,008.60	20,000,000.00	20,000,000.00	15,159,991.40+	75.80%+	60,000,000.00	61,500,600.00	60,000,000.00
15001001/23050105/01000009	S. M. U. (Raising of 1000 000 Improved F3 Amazen Cocoa Seedl			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	30,000,000.00
15001001/23050103/01000010	Establishment of Farmers and Farmers cooperative data base	2,500,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,000,000.00
15001001/23040101/01000014	Raising of 40 000 Indegenous Fruit Trees			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	25,000,000.00
15001001/23050105/01000016	Liberation Farm for 17 LGAs/Agric Transformation	10,000,000.00		108,000,000.00	108,000,000.00	108,000,000.00+	100.00%+	77,600,000.00	79,540,200.00	77,600,000.00
15001001/23010127/01000021	Procurement of Agrochemicals for Cocoa and other Seedlings			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,000,000.00
15001001/23050105/01000022	Procurement of Fertilizer for the State			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	150,000,000.00	153,750,300.00	150,000,000.00
15001001/23030112/01000026	Renovation of Agric Department	3,000,000.00		84,000,000.00	84,000,000.00	84,000,000.00+	100.00%+	78,000,000.00	79,949,600.00	78,000,000.00
15001001/23010127/01000030	Procurement of Engineering Workshop Equipment & Tools			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,200,400.00	8,000,000.00
15001001/23050105/01000031	Raising of 25 000 Budded Citrus (15000 from FADAMA)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23050105/01000033	Community Based Rice Prod Project/Estab of Rice Milling Mach			440,857,100.00	40,857,100.00	40,857,100.00+	100.00%+			
15001001/23050105/01000037	Pig Breed Improvement and Production at Okoko Item			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
15001001/23020113/01000048	Provision of Requisite Meat Inspection Equipment			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
15001001/23050103/01000019	Cadre Harmonise implementation in the State and participatio			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
15001001/23030112/010000120	Rehabilitation and stocking fish pond at the Min headquarters			27,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	21,000,000.00	21,524,600.00	21,000,000.00
15001001/23030112/010000123	Reactivation of Palm oil mill at Mbawsi			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
15001001/23030113/010000124	Cultivation and processing of Afriacan Yam Beans			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	18,000,000.00	18,450,200.00	18,000,000.00
15001001/23050101/010000126	Surveillance/Field Epidemiology and Advocacy			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
15001001/23010127/010000127	Procument and distribution of Agro input and service provisi			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
15001001/23010127/010000130	Procument and distribution of Agro input and service provisi			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
15001001/23010127/01000131			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
15001001/23050101/01000132			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23050101/01000133			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
15001001/23030112/01000134			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
15001001/23030112/01000135			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
15001001/23030112/01000136			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
15001001/23020113/01000137			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
15001001/23020113/01000138			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
15001001/23020113/01000139			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
15001001/23020113/01000140			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
15001001/23020113/01000141			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
15001001/23020113/01000142			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
15001001/23020113/01000143			89,982,000.00	89,982,000.00	89,982,000.00+	100.00%+			
15001001/23020113/01000144			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000145			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
15001001/23020113/01000146			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
15001001/23020113/01000147			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
15001001/23030112/01000148			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	45,000,000.00	46,124,900.00	45,000,000.00
15001001/23020113/01000149							90,600,000.00	92,865,500.00	90,600,000.00
15001001/23020113/01000150							170,600,000.00	174,865,500.00	170,600,000.00
15001001/23030112/01000153							125,000,000.00	128,124,900.00	125,000,000.00
15001001/23020113/01000160							310,000,000.00	317,750,300.00	310,000,000.00
34001001/23020114/17000030			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	1,500,000,000.00		1,500,000,000.00
34001001/23020114/17000117			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	50,000,000.00	205,000,000.00	50,000,000.00
34001001/23020114/17000145			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
34001001/23020114/17017315			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000341			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000351			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000369			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000413			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000416			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000417			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000428			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
34001001/23020114/17000453			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000455			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000456			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
34001001/23020114/17000472			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
34001001/23020114/17000554			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000585			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000655			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23030113/17000672			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000730			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000731			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000781		34,600,000.00		500,000,000.00	465,400,000.00+	93.08%+	500,000,000.00	205,000,000.00	500,000,000.00
52001001/23020123/14000047			10,000,000.00						
52001001/23020123/14000048			10,000,000.00				30,000,000.00	30,750,300.00	30,000,000.00
52001001/23020123/14000064			15,000,000.00						
52102001/23030104/01000019							106,450,000.00	109,111,600.00	106,450,000.00
52103001/23050103/10000006			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,000,000.00
54001001/23020118/03000032			20,000,000.00						
54001001/23020124/12000012			20,000,000.00						
60001001/23020118/06000066			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	30,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
26052001/23020104/13000018							2,000,000.00	2,050,400.00	2,000,000.00
13001001/23050101/08000007			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00	2,563,000.00	2,500,000.00
13001001/23050101/08000008			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	11,000,000.00	11,274,900.00	11,000,000.00
14001001/23020118/08000013		1,000,014.93	3,000,000.00	3,000,000.00	1,999,985.07+	66.67%+			
17003001/23020107/05000052			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21001001/23020106/04000039			30,500,600.00	20,500,600.00	20,500,600.00+	100.00%+	40,000,000.00	41,000,000.00	40,000,000.00
21003001/23050101/04000054			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	25,000,000.00
21102001/23010122/04000010			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
Total	27,500,000.00	40,440,023.53	2,589,339,700.00	2,594,339,700.00	2,553,899,676.47+	98.44%+	3,571,750,000.00	1,969,797,000.00	3,571,750,000.00
Note 8 - Isiala Ngwa South									
11101001/23020106/04000010	17,910,000.00		16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+			
11101001/23030106/06000019	1,500,000.00								
11101001/23020104/06000015	470,000.00								
11101001/23020101/13000009	14,300,394.00								
11101003/23020124/13000004			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
22001001/23030124/13000019							45,000,000.00	46,124,900.00	45,000,000.00
34001001/23020114/17000151			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000232			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000234							5,000,000,000.00	5,125,000,000.00	5,000,000,000.00
34001001/23020114/17000266			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000352			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000353			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000379			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	150,000,000.00	153,750,300.00	150,000,000.00
34001001/23020114/17000432			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
34001001/23020114/17000438			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000440			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000442			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000443			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
34001001/23020114/17000579			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
52001001/23020123/14000071			15,000,000.00						
54001001/23020113/06000007			20,000,000.00						
54001001/23020104/06000012			20,000,000.00						
54001001/23020104/06000013			20,000,000.00						
53010001/23020101/06000005			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
71001001/23020118/13000031	10,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
71001001/23020118/13000033	10,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
72001001/23050101/12000029			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	1,500,000.00	1,537,800.00	1,500,000.00
26051001/23020101/06000004			6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+	5,500,600.00	5,638,600.00	5,500,600.00
26051001/23020101/06000006			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
26051001/23030121/06000010		5,000,000.00	5,000,000.00	5,000,000.00			5,000,000.00	5,124,900.00	5,000,000.00
26051001/23030121/06000012		10,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00	5,124,900.00	5,000,000.00
26051001/23010129/11000003			3,002,300.00	3,002,300.00	3,002,300.00+	100.00%+	3,002,300.00	3,076,900.00	3,002,300.00
26051001/23020104/13000005			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
26051001/23020102/13000008			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
26005001/23010112/13000018			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	5,000,600.00	5,126,000.00	5,000,600.00
26052001/23020101/11000002			42,541,400.00	42,541,400.00	42,541,400.00+	100.00%+			
26052001/23010101/13000003			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+			
26052001/23020101/13000001	5,000,000.00		8,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	9,000,000.00	9,224,500.00	9,000,000.00
26052001/23030121/13000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,000,000.00
26052001/23010101/13000003		5,000,000.00	18,000,000.00	18,000,000.00	13,000,000.00+	72.22%+	20,000,000.00	20,500,600.00	20,000,000.00
26052001/23010119/13000005			35,000,000.00	53,000,000.00	53,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
26052001/23010108/13000007	Provision of (1in No) Utility minis Bus for CCA Headquarters		35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	25,000,000.00	
26052001/23010105/13000008	Provision of one Coaster Bus and one 18 seater bus						90,000,000.00	92,249,700.00	90,000,000.00	
26052001/23020101/13000013	Construction/renovation of office complex and external works		50,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	130,000,000.00	133,249,700.00	130,000,000.00	
14001001/23020104/07000044	Prov of Comm Hall in Ikeala Mbutu in Isiala Ngwa South LGA						65,000,000.00	66,625,400.00	65,000,000.00	
14001001/23020104/07000047	Provision of Village Hall @ Umuochim in Isiala Ngwa South						50,000,000.00	51,249,700.00	50,000,000.00	
14001001/23020124/07000048	Prov of Lockup Shops @ Umuogege Nvosi in Isiala Ngwa South						30,000,000.00	30,750,300.00	30,000,000.00	
17003001/23030106/05000050	Construction of 2 Classroom Block office and Store in Umuih		1,200,000,000.00	600,000,000.00	600,000,000.00+	100.00%+				
17001002/23020104/13000005	Completion of Job Centre at Isiala Ngwa South LGA						200,000,000.00	205,000,000.00	200,000,000.00	
21003001/23050101/04000051	Management of Malnutrition in Children under 5 years		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00	
21026001/23010122/04000000	Purchase of Physiotherapy Equipment						5,000,000.00	5,124,900.00	5,000,000.00	
21026001/23010122/04000016	Purchase of radiant warmer 2no. @2.75m each		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00	
21026001/23010122/04000017	Purchase of 2no. Digital Xray 1no mobile Xray		70,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	70,000,000.00	71,750,300.00	70,000,000.00	
21026001/23020106/04000019	Construction of 100 separate Bedded ward for COVID-19 Patient		30,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	30,000,000.00	
21026001/23010105/04000020	Purchase of Ambulance For rapid response		25,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	25,000,000.00	
21026001/23010122/04000021	purchase of 2no.phototherapy units at 2m each		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,000,000.00	
Total		59,180,394.00	20,000,000.00	2,020,544,900.00	1,275,544,900.00	1,255,544,900.00+	98.43%+	6,085,003,500.00	6,237,130,000.00	6,085,003,500.00
Note 9 - Osisioma										
11101001/23030106/05000029	Reconstruction of classroom bloct at Oberete Asa Community S	760,000.00		2,300,100.00	2,300,100.00	2,300,100.00+	100.00%+			
11101001/23030106/05000033	Renovation of four (4) class room block with one (1) hall at	820,000.00								
11101001/23050101/09000008	Intervention work on refuse disposal at Osisioma LGA	104,110,000.00	50,605,650.83	52,000,000.00	52,000,000.00	1,394,349.17+	2.68%+			
11101001/23020105/10000022	Construction and reticulation of water borehole at Umuigwe v	3,680,000.00								
11101001/23020124/12000008	Construction of open stall market Umunneise in Osisioma L.G.			4,500,600.00	4,500,600.00	4,500,600.00+	100.00%+			
22001001/23020104/13000014	Construction of Ultra Modern Shopping Plaza @ Osisioma						370,000,000.00	379,249,700.00	370,000,000.00	
29001001/23050101/02000014	Acquisition and Installation of Road Furniture Signs 245(no)						20,950,000.00	21,474,200.00	20,950,000.00	
34001001/23020114/17000039	Construction of Unity Garden/Osisioma Ring Road			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000078	Construction of Umuimo - Arongwa Junction Road			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000090	Construction of Aro-Umuejea-Umuohu-Osokwa-Omoba Road			15,339,700.00	15,339,700.00	15,339,700.00+	100.00%+			
34001001/23020114/17000155	Construction of Ahiaba Umueze Road Aba			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000157	Construction of Okpu-Umuobo Road			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000180	Reconstruction of Ekeakpara Road from Osisioma Junction			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	1,000,000,000.00	1,025,000,000.00	
34001001/23020114/17000181	Reconstruction of John Udeagbala Road Osisioma Mgwa 1.76km		109,650,000.00	10,000,000.00	510,000,000.00	400,350,000.00+	78.50%+	1,337,028,229.00	1,370,453,800.00	
34001001/23030113/17000183	Rehabilitation of M.C.C. Road			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23030113/17000184	Rehabilitation of Immaculate Road			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000235	Construction of Umuim-arongwa Junction Road			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000236	Construction of Access Road to St. Bridget College			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000237	Construction of Osisioma Modern Park			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000325	Construction of Osisioma Ekeakpara - Umuekaa Road OSISOMA L			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	500,000,000.00	512,500,600.00	
34001001/23020114/17000342	Construction of Culverts/drainage System at ife Stream Okpu			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000397	Construction of Drainage/Culvert@Ife Stream Okpuala Umugwor			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000418	Reconstruction of Enyimba Dump site in Osisioma Ngwa L.G.A w			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000446	Rehabilitation and Resurfacing of Stella Maris Church Road			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000466	Umuochan Road by Tonimas - Osisioma - Ngwa			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+			
34001001/23020114/17000573	Rehab. of Umuochan Road Osisioma			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000734	Construction of Access Road within ABSU (Aba Campus) Abia t			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
34001001/23020114/17000743	Construction of Umuigwe- Umuakpara Road Osisioma			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000753	Geometric Power access road at Osisioma in Aba			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000755	Construction of Geometric Power Plant road to Agbelowo Junct			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000770	Rehabilitation of University Road Abayi Osisioma Ngwa 1.8km		300,000,000.00		300,000,000.00			1,656,402,992.00	1,697,812,800.00	
34001001/23020114/17000794	Construction of Abayi Ariaria-Ahiaba-Oberete-Umuiku-Eberi Om							1,300,000,000.00	1,332,500,600.00	
34001001/23030113/17000804	Reconstruction of College Road Osisioma Ngwa with Udergroun							2,117,673,211.00	2,170,614,700.00	
52001001/23030104/10000016	PRO./installation of 500KVA Transformer at Obuzor Otuobi Com		21,386,050.00			21,386,050.00-				

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
52001001/23020123/14000059			15,000,000.00				15,187,503.00	15,566,700.00	15,187,503.00
52001001/23020123/14000060			15,000,000.00						
52001001/23020123/14000062			15,000,000.00						
54001001/23020104/06000014			20,000,000.00						
54001001/23020114/17000005			20,000,000.00						
53010001/23050101/23000004			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
60001001/23010101/06000033			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
60001002/23020104/06000007			310,500,600.00	310,500,600.00	310,500,600.00+	100.00%+	310,500,600.00	318,262,900.00	310,500,600.00
26051001/23020104/13000033			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
14001001/23020119/07000011			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
14001001/23050101/07000012	500,000.00	5,000,000.00	5,000,000.00	5,000,000.00					
14001001/23020104/07000049							60,000,000.00	61,500,600.00	60,000,000.00
14001001/23020114/17000003							30,000,000.00	30,750,300.00	30,000,000.00
17018001/23010124/05000005		50,390,360.66	20,000,000.00	20,000,000.00	30,390,360.66-	151.95%-	20,000,000.00	20,500,600.00	20,000,000.00
17018001/23010112/05000006	576,138,900.75	355,602,266.60	10,000,000.00	10,000,000.00	345,602,266.60-	3,456.02%-	10,000,000.00	10,249,700.00	10,000,000.00
17018001/23010124/05000007		94,109,013.24	20,000,000.00	20,000,000.00	74,109,013.24-	370.55%-	20,000,000.00	20,500,600.00	20,000,000.00
17018001/23010126/05000008			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
17018001/23010125/05000009		11,717,713.26	20,000,000.00	20,000,000.00	8,282,286.74+	41.41%+	20,000,000.00	20,500,600.00	20,000,000.00
17018001/23030113/17000001			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	60,000,000.00	61,500,600.00	60,000,000.00
17065001/23020101/05000001							50,000,000.00	51,249,700.00	50,000,000.00
17065001/23010113/11000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,250,000.00	5,381,700.00	5,250,000.00
17065001/23010112/13000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	10,250,000.00	10,506,600.00	10,250,000.00
17065001/23010129/13000002			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,125,000.00	5,253,300.00	5,125,000.00
17065001/23010105/13000003			37,000,000.00	37,000,000.00	37,000,000.00+	100.00%+	80,000,000.00	82,000,000.00	80,000,000.00
17065001/23010108/13000004			42,000,000.00	42,000,000.00	42,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
17065001/23010119/14000001			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,350,000.00	7,534,200.00	7,350,000.00
21002001/23010108/04000001							47,000,000.00	48,175,200.00	47,000,000.00
21002001/23010106/04000002							45,000,000.00	46,124,900.00	45,000,000.00
21002001/23010113/04000003			300,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	1,266,950,928.00	1,298,624,300.00	1,266,950,928.00
21002001/23010112/04000004			280,000,000.00	180,000,000.00	180,000,000.00+	100.00%+	1,117,663,553.00	1,145,605,000.00	1,117,663,553.00
21002001/23010115/04000005			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	42,000,000.00	43,050,400.00	42,000,000.00
Total	686,008,900.75	998,461,054.59	1,922,641,000.00	2,437,641,000.00	1,439,179,945.41+	59.04%+	11,594,332,016.00	11,884,193,400.00	11,594,332,016.00
Note 10 - Umuahia North									
11001001/23010122/04000003	20,290,000.00	20,000,000.00	40,000,000.00	20,000,000.00			41,200,000.00	42,230,500.00	41,200,000.00
11001001/23010112/09000002			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,060,000.00	2,111,600.00	2,060,000.00
11001001/23020127/11000001			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,180,000.00	6,334,900.00	6,180,000.00
11001001/23050101/12000002		4,704,000.00			4,704,000.00-				
11001001/23010105/13000001							1,500,000,000.00	1,537,500,600.00	1,500,000,000.00
11001001/23010124/13000002							500,000,000.00	512,500,600.00	500,000,000.00
11001001/23010105/13000003	1,169,800,000.00	3,832,729,695.62	1,000,000,000.00	1,000,000,000.00	2,832,729,695.62-	283.27%-	1,800,000,000.00	1,845,000,000.00	1,800,000,000.00
11001001/23010106/13000004	178,500,000.00	480,408,000.00	400,000,000.00	400,000,000.00	80,408,000.00-	20.10%-	412,000,000.00	422,300,100.00	412,000,000.00
11001001/23010107/13000005	579,465,555.54	692,578,970.00	700,000,000.00	700,000,000.00	7,421,030.00+	1.06%+	721,000,000.00	739,025,200.00	721,000,000.00
11001001/23010108/13000006	672,000,000.00	964,469,931.26	1,000,000,000.00	1,000,000,000.00	35,530,068.74+	3.55%+	1,000,000,000.00	1,025,000,000.00	1,000,000,000.00
11001001/23010112/13000007	43,500,000.00	3,495,600.00	20,000,000.00	40,000,000.00	36,504,400.00+	91.26%+	54,105,800.00	55,458,600.00	54,105,800.00
11001001/23010119/13000008	9,000,000.00						150,000,000.00	153,750,300.00	150,000,000.00
11001001/23010128/13000009	35,000,000.00	42,900,000.00	45,000,000.00	45,000,000.00	2,100,000.00+	4.67%+	46,350,000.00	47,509,000.00	46,350,000.00
11001001/23050103/13000010			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,000,000.00
11001001/23010119/13000011	40,000,000.00		45,000,000.00	55,000,000.00	55,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	40,000,000.00
11001001/23010123/13000012	32,500,000.00	30,000,000.00	42,000,000.00	42,000,000.00	12,000,000.00+	28.57%+	43,260,000.00	44,341,000.00	43,260,000.00
11001001/23030123/13000014	11,775,000.00	20,000,000.00	20,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	10,000,000.00	10,249,700.00	10,000,000.00
11001001/23010120/13000015			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
11001001/23010105/13000019	Purchase of Vehicle for Commissioners Judiciary and Permanen		1,522,047,125.00	1,500,000,000.00	1,500,000,000.00	22,047,125.00-	1.47%-	1,545,000,000.00	1,583,625,400.00	1,545,000,000.00
11001002/23020118/01000003	Cocoa Beans Processing Factory at Ikwano LGA	2,730,000.00	39,496,000.00	40,000,000.00	40,000,000.00	504,000.00+	1.26%+	302,481,000.00	310,043,200.00	302,481,000.00
11001002/23050103/02000001	Inter State Boundary Conflict Resolution							50,000,000.00	51,249,700.00	50,000,000.00
11001002/23020118/12000001	Construction/Establishment of Inland Container Depot		70,000,000.00	70,000,000.00	70,000,000.00			77,000,000.00	78,925,500.00	77,000,000.00
11001001/23030121/13000008	Rehabilitation/Repair of Office Buildings	6,500,000.00	24,592,200.00	12,000,000.00	12,000,000.00	12,592,200.00-	104.94%-	20,750,000.00	21,268,900.00	20,750,000.00
11001002/23050101/19000002	Inter State Boundary Conflict Resolution	10,000,000.00	67,126,300.00	70,000,000.00	70,000,000.00	2,873,700.00+	4.11%+	70,000,000.00	71,750,300.00	70,000,000.00
11008001/23050101/03000001	Prepositioning & Stockpiling of Relief Materials for Victims			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	40,000,000.00
11008001/23050101/09000001	Sema Rapid Response Activities			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	5,500,000.00	5,637,500.00	5,500,000.00
11008001/23050101/09000002	Sema Monitory and Evaluation Activities			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00
11008001/23050101/09000003	Disaster Risk Reduction Activities							2,500,000.00	2,563,000.00	2,500,000.00
11008001/23010112/13000003	Office Equipment			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+			
11008001/23010112/13000004	Purchase of Emergency Response							83,105,000.00	85,182,500.00	83,105,000.00
11013001/23010112/13000009	Acquisition of Capital Assets ((4 Nos. 32" Flat Screen T	4,420,000.00		2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
11013001/23050101/13000016	Establishment of ICT Hub in the office of the SSG			5,000,000.00						
11013001/23050101/13000017	Printing of Honourary Awards			1,500,600.00	600.00	600.00+	100.00%+	3,000,000.00	3,074,500.00	3,000,000.00
11013001/23030121/13000019	Reconstruction of Office (SSG Main and Adjoining Offices)							250,000,000.00	256,249,700.00	250,000,000.00
11013001/23030121/13000020	Establishment of DataBase in theSSG's							5,000,000.00	5,124,900.00	5,000,000.00
11013001/23010113/13000021	Purchase & Installation of PABX Intercom							10,000,000.00	10,249,700.00	10,000,000.00
11013001/23030121/13000022	Government -Wide Digital Transformation Project							4,650,000,000.00	5,125,000,000.00	4,650,000,000.00
11013001/23030121/13000023	Open Government Open Access(Lockbox							748,949,886.00	767,673,500.00	748,949,886.00
11016001/23010112/13000002	Purchase Of Office Furniture And Fittings			1,000,000.00				1,680,672.00	1,722,700.00	1,680,672.00
11016001/23010112/13000003	Purchase of 4 No. 32" Flat Screen TVs			200,400.00	200.00	200.00+	100.00%+	300,000.00	307,300.00	300,000.00
11016001/23010112/13000004	Purchase of 4 Nos. Airconditioners and 4 Nos. Ceiling Fans			249,700.00				535,642.00	548,700.00	535,642.00
11016001/23010112/13000005	Purchase of 4 Nos. Fridges			249,700.00				500,000.00	512,600.00	500,000.00
11016001/23010119/13000006	Procurement of 1 No. 5KVA Gen-Set			200,400.00						
11016001/23050101/13000007	Nigerian (Abia Chapter) National Volunteerism Promotion			2,200,400.00	100,400.00	100,400.00+	100.00%+			
11016001/23050101/13000008	2022 National Population Census Monitoring in the State			1,200,400.00	5,200,400.00	5,200,400.00+	100.00%+			
11016001/23050101/13000009	Capacity Building for Political Officeholders in the State							150,000,000.00	153,750,300.00	150,000,000.00
11017001/23010112/13000003	Purchase of Furniture and Equipment			1,399,800.00	1,399,800.00	1,399,800.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
11017001/23010112/13000004	Purchase of 4 No. 32" Flat Screen TVs			300,100.00	300,100.00	300,100.00+	100.00%+	300,000.00	307,300.00	300,000.00
11017001/23010112/13000005	Purchase of 4 Nos. Airconditioners and 4 Nos. Ceiling Fans			399,800.00	399,800.00	399,800.00+	100.00%+	500,000.00	512,600.00	500,000.00
11017001/23010112/13000006	Purchase of 4 Nos. Fridges			600,200.00	600,200.00	600,200.00+	100.00%+	600,000.00	614,700.00	600,000.00
11017001/23010119/13000007	Procurement of 1 No. 15KVA Gen-Set			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+			
11018001/23020118/13000007	Procurement /Installationof CCTV Camera in selected flashpoi			7,200,400.00	7,200,400.00	7,200,400.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
11018001/23050101/13000008	Community Based Security intelligence gathering & Project Mo			3,000,000,000.00						
11018001/23050101/13000010	Capacity Building/workshop both Herdmen Housa and Abia Host							13,650,000.00	13,991,600.00	13,650,000.00
11014001/23010112/13000003	Purchase of 6 Flat Screen TVs /Stabilizers			300,100.00	300,100.00	300,100.00+	100.00%+	300,000.00	307,300.00	300,000.00
11014001/23010112/13000004	Purchase of Airconditioners and Ceiling			500,600.00	500,600.00	500,600.00+	100.00%+	535,642.00	548,700.00	535,642.00
11014001/23010112/13000005	Purchase of 4 Nos. Fridges			500,600.00	500,600.00	500,600.00+	100.00%+	500,000.00	512,600.00	500,000.00
11014001/23050101/13000007	Capacity Building of Political Appointees			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	150,000,000.00	153,750,300.00	150,000,000.00
11021002/23040104/09000001	Industrial Pollutn Preservatn&contrl office complex/Gov lodge			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11021002/23030101/13000001	Rehabilitation/Repair of Residential Building/Staff Quarters		6,000,000.00	10,000,000.00	10,000,000.00	4,000,000.00+	40.00%+	22,715,000.00	23,283,300.00	22,715,000.00
11033001/23050103/04000004	Monitoring and Evaluation	250,000.00		500,600.00	500,600.00	500,600.00+	100.00%+			
11033001/23030105/04000005	Abia State Aids Control Programme	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
11033001/23050101/13000002	Provision of HIV Test KITS/Protive and Consumable			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+	22,275,006.00	22,831,900.00	22,275,006.00
11033001/23050101/13000003	Suports to Stakeholders Line Mins Laca Ngos.			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,150,000.00	12,453,800.00	12,150,000.00
11033001/23050101/13000004	Provision of Rapid Response Fund for critaical HIV Interven			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,037,503.00	3,112,900.00	3,037,503.00
11033001/23050101/13000005	Annual Journal and M and E Provision			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,531,861.00	2,595,400.00	2,531,861.00
11033001/23050101/13000006	Provision for Quaterly SACALACA forum			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,062,497.00	5,188,500.00	5,062,497.00
11033001/23050101/13000007	Provision for NACA WB SACA Engagement Activities/Rep. Pr			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,037,503.00	3,112,900.00	3,037,503.00
11033001/23050101/13000008	Advocacy/Sentization Council of Chifts and Religious leaders			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,037,503.00	3,112,900.00	3,037,503.00
11033001/23050101/13000009	Purchase of Offaice Funitures 10 Chairs 10 Tables and 10 St			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,037,503.00	3,112,900.00	3,037,503.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11033001/23010115/13000010			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,037,503.00	3,112,900.00	3,037,503.00
11033001/23010119/13000011			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,125,006.00	10,378,100.00	10,125,006.00
11035001/23010112/13000001			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	4,001,200.00	4,100,900.00	4,001,200.00
11035001/23010101/13000002			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+			
11035001/23010101/13000003							1,070,000.00	1,097,200.00	1,070,000.00
11035001/23010108/13000004							30,000,000.00	30,750,300.00	30,000,000.00
11021001/23040105/09000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11021001/23030101/13000001			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	12,000,000.00	12,300,100.00	12,000,000.00
11021001/23030101/13000002							17,000,000.00	17,425,000.00	17,000,000.00
11021001/23030101/13000003							19,000,000.00	19,475,400.00	19,000,000.00
11021001/23030101/13000004							6,200,000.00	6,355,300.00	6,200,000.00
11021001/23010112/13000005							1,715,000.00	1,757,500.00	1,715,000.00
11038001/23020119/13000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
73001001/23010105/13000002		40,000,000.00	40,000,000.00	40,000,000.00			40,000,000.00	41,000,000.00	40,000,000.00
73001001/23010104/13000003			15,500,600.00	15,500,600.00	15,500,600.00+	100.00%+	15,500,600.00	15,888,300.00	15,500,600.00
73001001/23010128/13000004		100,000,000.00	400,000,000.00	200,000,000.00	100,000,000.00+	50.00%+	400,000,000.00	410,000,000.00	400,000,000.00
73001001/23010112/13000006		2,000,000.00	2,000,000.00	2,000,000.00			2,000,000.00	2,050,400.00	2,000,000.00
73001001/23050101/13000007			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,537,800.00	1,500,600.00
73001001/23030121/13000008			360,100.00	360,100.00	360,100.00+	100.00%+	360,100.00	368,600.00	360,100.00
73001001/23050101/13000009		8,000,000.00	8,200,400.00	8,200,400.00	200,400.00+	2.44%+	8,200,400.00	8,405,700.00	8,200,400.00
73001001/23050101/13000010	10,000,000.00	50,000,000.00	100,000,000.00	50,000,000.00			100,000,000.00	102,500,600.00	100,000,000.00
73001001/23020118/13000011		100,000,000.00	500,000,000.00	250,000,000.00	150,000,000.00+	60.00%+	500,000,000.00	512,500,600.00	500,000,000.00
11101001/23010122/03000006	64,800,000.00	18,500,000.00			18,500,000.00-				
11101001/23020106/04000012	41,000,000.00								
11101001/23020106/04000013							13,821,418.00	14,166,900.00	13,821,418.00
11101001/23020107/05000004	12,400,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11101001/23020111/05000005	4,500,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
11101001/23020107/05000023	840,000.00		2,900,300.00	2,900,300.00	2,900,300.00+	100.00%+			
11101001/23020107/05000031	440,000.00		1,600,200.00	1,600,200.00	1,600,200.00+	100.00%+			
11101001/23020107/05000032	1,100,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
11101001/23030106/05000047	2,700,000.00								
11101001/23030106/05000048	800,000.00		2,200,400.00	2,200,400.00	2,200,400.00+	100.00%+			
11101001/23010124/05000052	31,200,000.00	9,600,000.00	22,000,000.00	22,000,000.00	12,400,000.00+	56.36%+			
11101001/23030106/05000061							7,000,000.00	7,175,200.00	7,000,000.00
11101001/23030106/05000062							28,000,000.00	28,699,900.00	28,000,000.00
11101001/23020107/05000063							23,000,000.00	23,575,000.00	23,000,000.00
11101001/23030106/05000064							15,000,000.00	15,374,600.00	15,000,000.00
11101001/23020107/05000065							25,000,000.00	25,625,400.00	25,000,000.00
11101001/23020101/06000025	5,600,000.00		3,200,400.00	3,200,400.00	3,200,400.00+	100.00%+			
11101001/23030105/06000029							25,000,000.00	25,625,400.00	25,000,000.00
11101001/23050101/09000004	213,585,640.00	368,431,047.02	220,000,000.00	220,000,000.00	148,431,047.02-	67.47%-			
11101001/23020114/09000009			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
11101001/23020105/10000025	61,100,000.00								
11101001/23020118/10000030							800,000,000.00	820,000,000.00	800,000,000.00
11101001/23020118/10000031							960,000,000.00	984,000,000.00	960,000,000.00
11101001/23030104/10000032							600,000,000.00	615,000,000.00	600,000,000.00
11101001/23030104/10000033							110,000,000.00	112,750,300.00	110,000,000.00
11101001/23030104/10000034							20,000,000.00	20,500,600.00	20,000,000.00
11101001/23030104/10000035							9,000,000.00	9,224,500.00	9,000,000.00
11101001/23010112/13000001		16,388,313.84	22,000,000.00	22,000,000.00	5,611,686.16+	25.51%+	4,000,000.00	4,099,700.00	4,000,000.00
11101001/23030121/13000002	12,914,360.00		10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+			
11101001/23010113/13000004			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	3,500,000.00	3,587,100.00	3,500,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11101001/230350101/1300010	64,000,000.00						500,000,000.00	512,500,600.00	500,000,000.00
11101001/23010105/13000015			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	55,000,000.00	56,374,600.00	55,000,000.00
11101001/23010105/13000016			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
11101001/23020101/13000020							50,000,000.00	51,249,700.00	50,000,000.00
11101001/23020118/13000021							10,000,000.00	10,249,700.00	10,000,000.00
11101001/23020118/13000022							130,000,000.00	133,249,700.00	130,000,000.00
11101001/23010119/14000003	18,600,000.00								
11101001/23020103/14000026			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	30,000,000.00
11101001/23020103/14000027			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11101001/23020114/17000006			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+			
11101002/23050101/01000001			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	100,000,000.00
11101002/23050101/01000002			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
11101002/23010119/13000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
11101002/23010112/13000002			200,400.00	200,400.00	200,400.00+	100.00%+			
11101002/23010113/13000003			200,400.00	200,400.00	200,400.00+	100.00%+			
11101002/23050101/13000006							50,000,000.00	51,249,700.00	50,000,000.00
11101002/23050101/13000007			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
11101002/23050101/13000009			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11101002/23050101/13000010	5,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11101002/23020124/13000011			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11101003/23020105/10000001	10,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
11101003/23020107/13000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11101003/23020118/13000003	20,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
11101003/23020101/13000005	10,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
11101004/23050101/11000001			69,700.00	69,700.00	69,700.00+	100.00%+	350,000.00	358,900.00	350,000.00
11101004/23010115/13000001			249,700.00	249,700.00	249,700.00+	100.00%+	800,000.00	819,900.00	800,000.00
11101004/23050101/13000003			50,400.00	50,400.00	50,400.00+	100.00%+	300,000.00	307,300.00	300,000.00
11101004/23020118/13000004		21,351,229.92	5,000,000.00	5,000,000.00	16,351,229.92-	327.02%-	7,000,000.00	7,175,200.00	7,000,000.00
11101004/23010119/13000006			200,400.00	200,400.00	200,400.00+	100.00%+	6,000,000.00	6,150,100.00	6,000,000.00
11101004/23030121/13000007			1,200,400.00	1,200,400.00	1,200,400.00+	100.00%+	1,200,000.00	1,230,500.00	1,200,000.00
11101004/23010129/13000008			200,400.00	200,400.00	200,400.00+	100.00%+	4,000,000.00	4,099,700.00	4,000,000.00
11101004/23010113/13000009			69,700.00	69,700.00	69,700.00+	100.00%+	3,000,000.00	3,074,500.00	3,000,000.00
11101004/23010113/13000010			69,700.00	69,700.00	69,700.00+	100.00%+	1,400,000.00	1,434,600.00	1,400,000.00
11101004/23010113/13000011			30,000.00	30,000.00	30,000.00+	100.00%+	30,000.00	31,200.00	30,000.00
11101004/23010112/13000012			500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,000,000.00
11101004/23010106/13000013							109,000,000.00	111,725,100.00	109,000,000.00
11101004/23010112/13000014							30,000,000.00	30,750,300.00	30,000,000.00
11010001/23010107/13000001							72,000,000.00	73,799,600.00	72,000,000.00
11010001/23010108/13000002							72,000,000.00	73,799,600.00	72,000,000.00
11010001/23010119/13000006			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
11010001/23050101/13000007			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+			
11010001/23010113/13000008		2,000,000.00	2,000,000.00	2,000,000.00			6,000,000.00	6,150,100.00	6,000,000.00
11010001/23010113/13000009		1,000,000.00	1,000,000.00	1,000,000.00			3,000,000.00	3,074,500.00	3,000,000.00
11010001/23010115/13000010			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,000,000.00
11010001/23010133/13000011			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11010001/23050101/13000012			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11010001/23010129/13000013			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
11010001/23050101/13000014			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	7,000,000.00	7,175,200.00	7,000,000.00
11010001/23010113/13000015							2,700,000.00	2,767,100.00	2,700,000.00
11010001/23010113/13000016							3,000,000.00	3,074,500.00	3,000,000.00
11010001/23010112/13000017							600,000.00	614,700.00	600,000.00
11010001/23010113/13000018							1,000,000.00	1,025,200.00	1,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
11010001/23011013/13000019 Purchase of Digital Steel Camera							2,000,000.00	2,050,400.00	2,000,000.00
11101005/23010113/13000001 Purchase of Office Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
11101005/23010115/13000002 Purchase of Photocopier Machine			699,900.00	699,900.00	699,900.00+	100.00%+			
11101005/23010119/13000003 Procurement of Gen Set			500,600.00	500,600.00	500,600.00+	100.00%+			
11101005/23010101/13000004 Procurement of Capital Asset (Surveying Equipment and 3 (no			1,399,800.00	1,399,800.00	1,399,800.00+	100.00%+			
11101005/23050101/13000005 Research and Development			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
11039001/23050101/00000002 HOSTING/ MAINTANANCE OF PPIDF WEBSITE			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
11039001/23020101/00000001 Perimeter Fencing of Office Building (Headquarter). 120.50 s			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,900,000.00	11,172,800.00	10,900,000.00
11039001/23010104/00000003 PROCUREMENT OF CAPITAL ASSET(10 MOTOR BIKES @ N650 000each)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,500,000.00	6,662,700.00	6,500,000.00
11039001/23010108/00000004 PROCUREMENT OF 2 HILUX VAN AND 1 HUMMER BUS			32,000,000.00	32,000,000.00	32,000,000.00+	100.00%+	110,000,000.00	112,750,300.00	110,000,000.00
11039001/23010119/13000005 Procurement of 2 Sound Proof Mikano Power Generating Set (A							14,000,000.00	14,350,500.00	14,000,000.00
11039001/23030121/13000006 Renovation of Office Building (Headquarters)							10,000,000.00	10,249,700.00	10,000,000.00
11039001/23010113/13000007 Procurement of 4 Laptops (2 for umuahia and 2 at Aba) and 2							1,600,000.00	1,639,900.00	1,600,000.00
11039001/23010114/13000008 procurement of 2 Develop 225i Copier machines @N400 000 an							1,100,000.00	1,127,300.00	1,100,000.00
11040001/23050101/13000001 Development of Abia Diaspora Smart City Master Plan	5,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	100,000,000.00
11040001/23050101/13000002 Hosting of International Investment Summits			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	9,000,000.00	9,224,500.00	9,000,000.00
11040001/23010112/13000003 Purchase of Office Furniture			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	1,500,600.00	1,537,800.00	1,500,600.00
11040001/23010105/13000004 Purchase of 3no Hilux Vehicle			15,500,600.00	15,500,600.00	15,500,600.00+	100.00%+	15,500,600.00	15,888,300.00	15,500,600.00
11040001/23010113/13000005 Purchase of 4 set Computer System Printer and other accesso			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,500,600.00	2,563,000.00	2,500,600.00
11040001/23010119/14000001 Procurement of 15KVA Gen Set			5,500,600.00	5,500,600.00	5,500,600.00+	100.00%+	5,500,600.00	5,638,600.00	5,500,600.00
65001001/23050101/13000001 Provision of Relief Materials	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
65001001/23010107/13000002 Purchase Of Hilux Van 2 IN NO			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
65001001/23050101/13000003 Purchase of Compters			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+			
65001001/23010119/13000004 Purchase of Generating Set			1,200,400.00	1,200,400.00	1,200,400.00+	100.00%+			
65001001/23010112/13000005 Purhase of offie furniture and fittings			500,600.00	500,600.00	500,600.00+	100.00%+			
65001001/23050103/13000006 Monitoring / Visit to the conflict Communities			500,600.00	500,600.00	500,600.00+	100.00%+			
65001001/23020101/13000007 Construction of Boundary Pillars			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
65001001/23050101/13000008 Capacity Building for Community Leaders Conflict Resolution			500,600.00	500,600.00	500,600.00+	100.00%+			
65001001/23050101/13000009 Intra State Boundary Conflict Resoultion Activities			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
65001001/23050101/13000010 Provision of State Boundary Archives			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
66001001/23010113/13000002 Purchase of Computer/Printer 6Nos Each			500,600.00						
66001001/23050101/13000004 Fund for Training (Political Appointees Artisans ITF & ICT			1,500,600.00						
68001001/23010119/13000001 Purehase Of Generating Set			1,000,000.00						
68001001/23010115/13000002 Purehase Of Photocopying Machine			500,600.00						
68001001/23020105/13000003 Construction Of Water Borehole/ Water Reticulation			1,000,000.00						
68001001/23010112/13000004 Purchase of Office Equipment			500,600.00						
12003001/23030105/04000001 Renovation/Expansion of ABHA Clinic	5,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
12003001/23010122/04000002 Purchase of [1in no) Hummar Ambulance Bus	15,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00					
12003001/23020127/11000001 Digitalization of ABHA Office (Legislative PRS Finance Ad			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
12003001/23020127/13000005 Instalation of solar light to beef up security in ABHA	30,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00					
12003001/23010114/13000010 Provision of Digital (automation) printing devices in ABHA	35,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	100,000,000.00
12003001/23010112/13000023 Purchase of office furniture for ABHA							15,000,000.00	15,374,600.00	15,000,000.00
12003001/23020106/13000028 Repair of Collapsed ABHA perimeter Fencing	5,000,000.00		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
12003001/23020127/13000029 Installation of Website and Internet Facilities	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00					
12003001/23010125/13000030 Purchase of Hansard Equipment for Official Reporters	10,000,000.00	15,000,000.00	12,000,000.00	12,000,000.00	3,000,000.00-	25.00%-			
12003001/23020101/13000035 Reconstruction of ABHA's Old Consistuecy 26 No. Room Buildi	50,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00					
12003001/23010105/13000036 Purchase of Vehicle for Deputy Clerk	30,000,000.00		35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
12003001/23010105/13000037 Purchase of Fire Fighting Vehicle							30,000,000.00	30,750,300.00	30,000,000.00
12003001/23010105/13000038 Purchase of Modern Equipments for Official verbateem Report							15,000,000.00	15,374,600.00	15,000,000.00
12003001/23050101/13000039 Second Phase of ABHA Perimeter Fencing							25,000,000.00	25,625,400.00	25,000,000.00
12003001/23010105/13000040 Procurement of 1 no. Hummer Bus for Management							35,000,000.00	35,875,100.00	35,000,000.00
12003001/23020114/17000001 Construction of ABHA Ring Road with Drainage & Asphalting Ph	200,000,000.00	110,000,000.00	200,000,000.00	200,000,000.00	90,000,000.00+	45.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026	
	₦	₦	₦	₦	₦	%	₦	₦	₦	
12004001/23050101/11000001	Digitalization of the Office		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00	
12004001/23020101/13000001	Establishment/Construction of Office Complex		85,000,000.00	85,000,000.00	85,000,000.00+	100.00%+	400,000,000.00	410,000,000.00	400,000,000.00	
12004001/23010112/13000002	Procurement of Lister Plant and other Office Equipment		35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+	80,000,000.00	82,000,000.00	80,000,000.00	
23005001/23010112/13000001	Purchase of Office Furniture and Fittings Air conditions Tab		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+				
23005001/23010113/13000002	Purchase of Office IT Equipments Laptops 2 Destops 2 etc..		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,500,000.00	3,587,100.00	3,500,000.00	
23005001/23010112/13000003	Purchase of Public System 2 Amplifiyers etc..		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00	
23005001/23010113/13000006	Purchase of 2 Projectors and 2 screen boards		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,500,000.00	2,563,000.00	2,500,000.00	
23005001/23010119/13000007	Purchase of Mobile Power Generating System 1.		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+				
23005001/23010119/13000008	Purchase and installation of 5 KVA solar system						6,000,000.00	6,150,100.00	6,000,000.00	
23005001/23020101/13000009	Capacity building [work ethics] for 1500 public servants						37,500,000.00	38,437,000.00	37,500,000.00	
23005001/23010105/13000010	Purchase of 3 Toyota hummer buses for the 3 political zones						120,000,000.00	123,000,000.00	120,000,000.00	
23005001/23010122/13000011	Sensitization on cultism and drug abuse among youths in Abia						25,000,000.00	25,625,400.00	25,000,000.00	
23005001/23010122/13000012	Sensitization on cultism and drug abuse among youths in Abia						12,000,000.00	12,300,100.00	12,000,000.00	
23005001/23010112/13000013	ORIENTATION HALF HOUR ON TELEVISION AND RADIO STATIONS@ 500						20,500,000.00	21,012,000.00	20,500,000.00	
23001001/23020118/02000001	Government Press (Relocation/Renovation)						2,000,000.00	2,050,400.00	2,000,000.00	
23001001/23010129/02000002	Procurement of Video Production & Post Production Equipmen		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,099,700.00	4,000,000.00	
23001001/23010129/02000003	Procurement of Film Library Equipment		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,000,000.00	
23001001/23020107/02000004	Procurement of Public Adress System		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,000,000.00	
23001001/23050103/02000005	Government Information Publications	152,000,000.00	8,102,200.00	100,000,000.00	100,000,000.00	91.997,800.00+	91.90%+	120,000,000.00	123,000,000.00	120,000,000.00
23001001/23010129/02000006	Procurement of equipment For Umuahia Aba & Ohafia InfoCentres		3,115,000.00	30,000,000.00	30,000,000.00	26,885,000.00+	89.62%+	20,000,000.00	20,500,600.00	20,000,000.00
23001001/23010129/02000009	Procurement of Photo Lab. Equip & Equip for Info Department		18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	18,000,000.00	18,450,200.00	18,000,000.00	
23001001/23010129/02000011	Procurement of Digital Video Studio Equipment		2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00	
23001001/23020102/02000012	Construction of Archival Complex		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	40,000,000.00	
23001001/23050101/02000013	Social Media Network	156,950,000.00	7,740,000.00	30,000,000.00	30,000,000.00	22,260,000.00+	74.20%+	40,000,000.00	41,000,000.00	40,000,000.00
23001001/23050101/02000014	Government Publicity	190,950,000.00	14,932,500.00	165,000,000.00	165,000,000.00	150,067,500.00+	90.95%+	63,000,000.00	64,575,000.00	63,000,000.00
23001001/23010112/02000016	Acquisition of Archival Materials		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	12,000,000.00	12,300,100.00	12,000,000.00	
23001001/23050101/02000017	Promotion and Publicity of Nutririon activities in the State		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00	
23001001/23010129/13000001	Procurement of Plate Making Machine Suprasetter A106 CT with		5,500,000.00	30,000,000.00	30,000,000.00	24,500,000.00+	81.67%+	70,000,000.00	71,750,300.00	70,000,000.00
23001001/23010129/13000002	Development of Tourist Sites (Long Juju of Arochukwu)						7,441,800.00	7,627,800.00	7,441,800.00	
23001001/23020118/13000003	Construction/Development of Azumiri Blue River						30,000,000.00	30,750,300.00	30,000,000.00	
23001001/23020118/13000004	Construction of Cultural Complex						20,000,000.00	20,500,600.00	20,000,000.00	
23001001/23010129/13000005	Enumeration of Abia Tourist Sites/Hotels						6,000,000.00	6,150,100.00	6,000,000.00	
23001001/23010129/13000006	Ejirimara Abia Cultural Festival/World Cultural Day						20,000,000.00	20,500,600.00	20,000,000.00	
23001001/23050101/13000007	Erection of a New Art Statue (Monument)						3,000,000.00	3,074,500.00	3,000,000.00	
23001001/23050101/13000008	Maintenance of existing City Monument						1,500,600.00	1,537,800.00	1,500,600.00	
23001001/23050101/13000009	Establishment of Film Village						10,000,000,000.00	10,250,000,000.00	10,000,000,000.00	
23003001/23010129/11000001	Purchase of Broadcasting Equipment/digitalization		36,930,500.00	600,000,000.00	200,000,000.00	163,069,500.00+	81.53%+	600,000,000.00	615,000,000.00	600,000,000.00
23003001/23010119/11000002	Purchase of 2 Generating Sets						50,000,000.00	51,249,700.00	50,000,000.00	
23003001/23050101/11000004	Installation of Solar Energy		80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+				
23003001/23050101/11000005	Completion of Digitalisation Project		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+				
23003001/23010113/11000006	Purchase of Broadcasting Equipment UPS Antenna etc.						37,000,000.00	37,925,500.00	37,000,000.00	
23055001/23020105/02000001	Sinking of Borehole Reticulation & Overhead Tank		1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00	
23055001/23020101/02000002	Rehabilitation/Contruccion of Office Complex		2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	93,763,635.00	96,108,000.00	93,763,635.00	
23055001/23010114/02000003	Procurement & Installation of Modern Printing Press		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	240,000,000.00	246,000,000.00	240,000,000.00	
23055001/23010119/02000004	Procurement & Installation of 500KVA Generating Set		2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	25,000,000.00	25,625,400.00	25,000,000.00	
23055001/23010114/02000005	Procurement of Newsprint & Films						22,128,722.00	22,681,900.00	22,128,722.00	
23055001/23020105/02000006	Purchase of Vehicles						130,000,000.00	133,249,700.00	130,000,000.00	
23055001/23010114/02000007	Procurement of news Print and Films		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	16,000,000.00	16,399,800.00	16,000,000.00	
36052001/23020101/02000001	Completion of Tourism Board Office Building		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+				
36052001/23050101/02000002	Setting of Tourism Cuisine		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+				
36052001/23050101/02000003	Projecting and Revamping of State Domestic Tourism site		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+				
36052001/23050101/02000004	Enyi Abia Development of Tourism Carnivals		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+				

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
36052001/23050101/02000005			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
36052001/23050101/02000006							12,000,000.00	12,300,100.00	12,000,000.00
36052001/23010108/13000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
36052001/23010113/13000002			249,700.00	249,700.00	249,700.00+	100.00%+	2,200,000.00	2,254,500.00	2,200,000.00
36052001/23010113/13000003			249,700.00	249,700.00	249,700.00+	100.00%+	12,000,000.00	12,300,100.00	12,000,000.00
36052001/23010115/13000004			500,600.00	500,600.00	500,600.00+	100.00%+	1,000,000.00	1,025,200.00	1,000,000.00
36052001/23010129/13000005			500,600.00	500,600.00	500,600.00+	100.00%+			
74001001/23010112/13000001			2,000,000.00						
74001001/23010113/13000002			1,000,000.00						
74001001/23010119/14000003			2,000,000.00						
62001001/23010112/13000001			1,000,000.00						
62001001/23010114/13000002			1,000,000.00						
62001001/23010112/14000001			1,000,000.00						
25001001/23020107/06000001			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	1,964,048,800.00	2,013,150,100.00	1,964,048,800.00
25001001/23020101/06000004		20,000,000.00	25,000,000.00	25,000,000.00	5,000,000.00+	20.00%+			
25001001/23050102/11000001			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,000,000.00
25001001/23010113/11000002			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
25001001/23010113/11000003							5,000,000.00	5,124,900.00	5,000,000.00
25001001/23010113/11000004							2,000,000.00	2,050,400.00	2,000,000.00
25001001/23010112/13000006		3,000,000.00	3,000,000.00	3,000,000.00			2,853,500.00	2,924,400.00	2,853,500.00
25001001/23010112/13000007		11,000,000.00	11,000,000.00	11,000,000.00					
25001001/23020101/13000008		13,000,000.00	13,000,000.00	13,000,000.00					
25001001/23010121/13000009		5,000,000.00	5,000,000.00	5,000,000.00					
25001001/23020113/14000001			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	25,000,000.00
25005001/23010112/13000005			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,760,200.00	2,829,500.00	2,760,200.00
25005001/23010124/13000006			200,400.00	200,400.00	200,400.00+	100.00%+	40,000.00	40,800.00	40,000.00
25005001/23010116/13000007			170,400.00	170,400.00	170,400.00+	100.00%+			
25005001/23050101/13000008			5,500,600.00	5,500,600.00	5,500,600.00+	100.00%+	7,000,000.00	7,175,200.00	7,000,000.00
25005001/23030121/13000009			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
25005002/23010112/13000001			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	3,354,400.00	3,438,200.00	3,354,400.00
25005003/23010122/04000001		5,000,000.00	6,500,600.00	6,500,600.00	1,500,600.00+	23.08%+	19,000,000.00	19,475,400.00	19,000,000.00
25005003/23010122/04000002		2,500,000.00	3,000,000.00	3,000,000.00	500,000.00+	16.67%+	39,000,000.00	39,974,800.00	39,000,000.00
25005003/23010113/11000001							2,810,000.00	2,880,000.00	2,810,000.00
25005004/23010112/13000002		10,712,000.00	4,500,600.00	4,500,600.00	6,211,400.00-	138.01%-	8,997,000.00	9,222,100.00	8,997,000.00
25005007/23050102/11000003			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,500,000.00	5,637,500.00	5,500,000.00
25005007/23020101/13000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
25005007/23010112/13000004			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	3,000,600.00	3,075,600.00	3,000,600.00
25005007/23050101/13000005			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00
25005007/23050101/13000006			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	11,000,000.00	11,274,900.00	11,000,000.00
25005007/23020118/13000007			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00
25005007/23020118/13000008							65,000,000.00	66,625,400.00	65,000,000.00
25007001/23010112/13000002			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00
25007001/23010113/13000003			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00
25007001/23010129/30000004							2,000,000.00	2,050,400.00	2,000,000.00
25007001/23010132/13000005			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00
25007001/23050101/13000006			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,500,000.00	2,563,000.00	2,500,000.00
40001001/23020105/10000001			2,300,100.00	2,300,100.00	2,300,100.00+	100.00%+			
40001001/23050102/13000001			1,900,300.00	1,900,300.00	1,900,300.00+	100.00%+	4,000,000.00	4,099,700.00	4,000,000.00
40001001/23040102/13000002			2,200,400.00	2,200,400.00	2,200,400.00+	100.00%+			
40001001/23010112/13000004			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,500,000.00	1,537,800.00	1,500,000.00
40001001/23010102/13000005			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+			
40001001/23050101/13000014	4,500,000.00	4,500,000.00	9,000,000.00	9,000,000.00	4,500,000.00+	50.00%+	10,000,000.00	10,249,700.00	10,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
47001001/23010115/13000009 Purchase of Photocopying Machine 2nos			600,200.00	600,200.00	600,200.00+	100.00%+	1,150,706.00	1,180,000.00	1,150,706.00
47001001/23010118/13000011 Purchase of Scanning 5nos			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
47001001/23010112/13000017 Purchase and Installation of Solar System							4,148,994.00	4,253,300.00	4,148,994.00
47001001/23020101/13000018 Construction of New Civil Service Commission Building							350,000,000.00	358,750,300.00	350,000,000.00
48001001/23050101/13000001 Conduct of Local Government Elections			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	1,779,625,000.00	1,824,115,300.00	1,779,625,000.00
48001001/23010119/13000005 Purchase of 2 Power Generating Sets			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,750,660.00	2,819,900.00	2,750,660.00
48001001/23010112/13000006 Purchase Of Office Furniture And Fittings			5,500,600.00	5,500,600.00	5,500,600.00+	100.00%+	6,050,660.00	6,201,700.00	6,050,660.00
48001001/23010115/13000007 Purchase of Photocopying Machine	5,000,000.00		180,000,000.00	180,000,000.00	180,000,000.00+	100.00%+	198,000,000.00	202,949,600.00	198,000,000.00
48001001/23050101/13000008 Ward Creation/ Delineation Exercise			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,000,000.00
48001001/23010113/13000009 Purchase of Computer			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	25,000,000.00
48001001/23010108/13000010 Purchase of 3 Hilux 1Hummer Bus			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+	90,000,000.00	92,249,700.00	90,000,000.00
48001001/23010108/13000011 LANSAPING and Perimeter Fencing OF THE COMMISSION'S HEADQUA							36,400,000.00	37,309,700.00	36,400,000.00
63001001/23020107/05000001 Construction of Training Hall			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	11,000,000.00	11,274,900.00	11,000,000.00
63001001/23010108/13000003 Purchase Of Buses			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,000,000.00
63001001/23010113/13000004 Purchase of Computers			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
63001001/23010119/13000005 Purchase of Powers Generating Set			6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+	6,500,600.00	6,662,700.00	6,500,600.00
63001001/23020101/13000006 Reconstruction of Office Building			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
64001001/23010108/13000003 Purchase of 18 Seater Bus			42,000,000.00	42,000,000.00	42,000,000.00+	100.00%+	38,779,900.00	39,749,100.00	38,779,900.00
64001001/23010112/13000006 Purchase of Office Furnitures & Fittings			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,080,000.00	2,132,000.00	2,080,000.00
64001001/23010113/13000007 Acquisition of Computer and Accessories/Installation			5,200,400.00	5,200,400.00	5,200,400.00+	100.00%+	5,200,000.00	5,330,100.00	5,200,000.00
64001001/23050101/13000009 Capacity Building for Local Govt Staff			150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	150,000,000.00	153,750,300.00	150,000,000.00
64001001/23020101/13000010 Re-roofing of Commissioner's Building			12,200,400.00	12,200,400.00	12,200,400.00+	100.00%+	17,200,400.00	17,630,300.00	17,200,400.00
64001001/23020101/13000011 Painting of Commissioners Office			3,099,700.00	3,099,700.00	3,099,700.00+	100.00%+	3,099,700.00	3,177,600.00	3,099,700.00
64001001/23010106/13000014 Purchase of 6 Nos. Hillux Van			12,200,400.00	12,200,400.00	12,200,400.00+	100.00%+	12,480,000.00	12,792,300.00	12,480,000.00
64001001/23050101/13000015 Publication of LGSC Gazette			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,080,000.00	2,132,000.00	2,080,000.00
64001001/23010113/13000006 Purchase of Air Conditioner and Laptops							5,200,000.00	5,330,100.00	5,200,000.00
15102001/23020113/01000002 Expansion of POULTRY Houses (Layers & Broiler)			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
15001001/23020113/01000065 Construction of Abattoir at Omumauzo Ukwa west			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	40,000,000.00
15001001/23050101/01000069 Aviam Influenza Control Check Point			27,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
15001001/23020113/01000075 Poultry Cluster in Two (2) Sen Zones - Abia North and south			47,000,000.00	47,000,000.00	47,000,000.00+	100.00%+	70,000,000.00	71,750,300.00	70,000,000.00
15001001/23020113/01000076 Renovation of Vet Clinic in the State			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+			
15001001/23020113/01000080 Prod of (10000) Broilers for 4 Cycle in a Year(Ogwe Golden Ch			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
15001001/23020113/01000085 Rehabilitation and Stocking of Poultry Farm and battery Cage			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	30,000,000.00
15001001/23010127/01000089 Procurement of tractor Lowbed & D6 Dozer			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	575,900,000.00	590,297,700.00	575,900,000.00
15001001/23010127/01000096 Provision of Infrastructure for Accelerated Agriculture Devt			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
15001001/23001001/01000098 Expansion of Oyst Mushroom Farm			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	22,000,000.00	22,549,800.00	22,000,000.00
15001001/23001001/01001101 Production of Policy Document and Agric Journal			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
15001001/23020113/01000104 Establishment of oil Palm Belts at Ohamble Ukwa East			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
15001001/23050103/01000106 Monitoring and Evaluation			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
15001001/23020113/01000113 Procurement of Decontamination Equipment/motorised fumigants			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
15001001/23020113/01000114 Agro Processing Enhancement and Livelihood Support(World Ba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
15001001/23010127/01000128 Procurement and distribution of Agro input and service provi			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
15001001/23010127/01000129 procurement and distribution of Agro input and service provi			60,000,000.00	60,000,000.00	60,000,000.00+	100.00%+			
15001001/23020113/01000151 Resuscitation of three(3) Rice clusters in core rice produci							100,000,000.00	102,500,600.00	100,000,000.00
15001001/23020113/01000156 Provision of Requisite Meat Inspection and surveillance Equipm							4,000,000.00	4,099,700.00	4,000,000.00
15001001/23020113/01000157 Prov of Infrs for Accelerated Agric Dev in abia central sen							160,000,000.00	164,000,000.00	160,000,000.00
15001001/23020113/01000158 Procurement of Anthrax Spore and Antirabies Vaccines for mas							313,139,100.00	320,967,600.00	313,139,100.00
15001001/23020113/01000159 Establish an integrated sophisticated modular feedmeal green							110,000,000.00	112,750,300.00	110,000,000.00
15102001/23020113/01000002 Expansion of POULTRY Houses (Layers & Broiler)	3,000,000.00	332,000.00	2,000,000.00	2,000,000.00	1,668,000.00+	83.40%+	2,000,000.00	2,050,400.00	2,000,000.00
15102001/23010129/05000003 Replacement Damaged Studio Equipment			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	3,500,000.00	3,587,100.00	3,500,000.00
15102001/23010105/01000007 Aquisition of 3 No. Double Cabin Toyota Hilux Van.@65m each			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	195,000,000.00	199,875,100.00	195,000,000.00
15102001/23050101/13000011 Multiplication of 3Ha of Improved Cassava Stems		305,000.00	3,000,000.00	3,000,000.00	2,695,000.00+	89.83%+	3,000,000.00	3,074,500.00	3,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
15102001/23050101/13000012 Establishment of Nursery for Seedlings Production		130,000.00	1,000,000.00	1,000,000.00	870,000.00+	87.00%+	1,500,000.00	1,537,800.00	1,500,000.00
15102001/23050101/13000017 Production of broilers and layers			600,200.00	600,200.00	600,200.00+	100.00%+	3,000,600.00	3,075,600.00	3,000,600.00
15102001/23050101/13000018 Piggery production		49,000.00	1,000,000.00	1,000,000.00	951,000.00+	95.10%+	5,000,000.00	5,124,900.00	5,000,000.00
15102001/23050101/13000019 Establishment of Organiz Garden/Dry season vegetable		9,600.00	57,600.00	57,600.00	48,000.00+	83.33%+			
15102001/23050101/13000020 Establishment of Skill Plots for Livestock Fishery and Pigg		249,000.00	1,000,000.00	1,000,000.00	751,000.00+	75.10%+	2,500,000.00	2,563,000.00	2,500,000.00
15102001/23020113/13000021 Construction of Automated Solar Dryer (in Agricultural Zones		500,000.00	6,000,000.00	6,000,000.00	5,500,000.00+	91.67%+	7,500,000.00	7,687,800.00	7,500,000.00
20001001/23010113/11000002 SIF-MIS			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
20001001/23020118/13000015 Procurement of Public Address System			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
20001001/23050101/30000016 OGP/ STATE action on business enabling reforms (SABER) progr	185,000,000.00	7,038,400.00	300,000,000.00	300,000,000.00	292,961,600.00+	97.65%+	307,500,000.00	315,187,300.00	307,500,000.00
20001001/23050101/13000018 Power Abia Ltd. Investment Subscriptionn Share(Equity Invest							1,000,000,000.00	1,025,000,000.00	1,000,000,000.00
20001001/23050101/13000019 Counterpart funding for Islamic Bank loan							4,600,000,000.00	4,715,000,000.00	4,600,000,000.00
20007001/23010113/11000001 Purchase of 10 No.Laptops @ N450 000 each							4,500,000.00		4,500,000.00
20007001/23010113/11000002 Purchase of 4 No. HP Printers @ N380 000 each							1,520,000.00		1,520,000.00
20007001/23050107/13000005 Dev. of the New Inernational Chart of Account & Budget Modul			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
20007001/23020101/13000006 Construction of Abia State Treasury House	4,980,000.00	5,478,790.00	10,000,000.00	10,000,000.00	4,521,210.00+	45.21%+	15,000,000.00	15,374,600.00	15,000,000.00
20007001/23050101/13000007 Capacity Building for IPSAS New Modules For Accounts And Bud			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
20007001/23050103/13000008 Biometric Capture of Civil Servants/pensioners			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
20007001/23050103/13000009 Implementation of TSA			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
20007001/23050103/13000010 Establishment of central Purchase Order			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
20007001/23010122/13000011 Purchase and distribution of Face Masks. Handsanitizers Det			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
20007001/23050101/13000012 Development of IPSAS Cash Basis Contractor ledger Module fo			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
20007001/23050101/13000013 Development of IPSAS E-Payment Module for the Implementati			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
20007001/23050101/13000014 Development of Access Restriction to strengthen security of			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
20007001/23010115/13000016 Purchase of 1No Sharp photocopy							620,000.00		620,000.00
20007001/23010108/13000017 Purchase of 1 No. Hiace Bus							40,000,000.00		40,000,000.00
20007001/23010136/13000018 Purchase of 10 No. Air Conditioners							4,000,000.00		4,000,000.00
20007001/23010115/13000019 Purchase of 2No. Developer Photocopiers							800,000.00		800,000.00
20008001/23010113/13000004 Purchase of Computers and Printers (200/120 Nos) at N250 0			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
20008001/23010105/13000006 Purchase of Hilux Jeep (2 Nos) Innoson Carrier 4x2 (4WD) N22			96,000,000.00	96,000,000.00	96,000,000.00+	100.00%+	45,000,000.00	46,124,900.00	45,000,000.00
20008001/23010112/13000008 Purchase of Office Furnitures and Fittings at Headquarterand		1,705,000.00	24,000,000.00	24,000,000.00	22,295,000.00+	92.90%+	62,000,000.00	63,549,800.00	62,000,000.00
20008001/23030121/13000011 Rehabilitation/Repairs of Office Buildings			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,200,800.00	205,205,300.00	200,200,800.00
20008001/23010105/13000019 Purchase of Innoson Umu S/Car (1.No) at N10m							10,000,000.00	10,249,700.00	10,000,000.00
22001001/23020101/12000004 Renovation and Refurbishing of Zonal Offices		3,210,000.00	4,000,000.00	4,000,000.00	790,000.00+	19.75%+			
22001001/23020118/12000009 Construction of Produce Check Point in 7 Locations			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	21,000,000.00	21,524,600.00	21,000,000.00
22001001/23030124/12000017 Development of Modern Electronics/Electrical Market at Aba			60,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	65,000,000.00	66,625,400.00	65,000,000.00
22001001/23030124/12000022 Rehabilitation of Infrastructure in State Own Market			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	25,000,000.00
22001001/23050101/12000023 Trade fair & Exhibition	500,000.00	5,000,000.00	20,000,000.00	20,000,000.00	15,000,000.00+	75.00%+	55,000,000.00	56,374,600.00	55,000,000.00
22001001/23020104/12000028 Ariaria International Market Aba	10,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	25,000,000.00
22001001/23050101/12000030 National Council on Trade and Investment		13,870,000.00	25,000,000.00	25,000,000.00	11,130,000.00+	44.52%+	25,000,000.00	25,625,400.00	25,000,000.00
22001001/23030121/12000034 Renovation and Refurbishing of Produce Zonal Offices			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
22001001/23010129/12000037 Procurement of mobile fumigation chamber			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
22001001/23010129/12000038 Enyimba Economic City Project(Investment Promotion)			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
22001001/23050103/12000039 Project Monitoring and Evaluation			500,600.00	500,600.00	500,600.00+	100.00%+	500,600.00	512,600.00	500,600.00
22001001/23010129/12000040 Production of Business Directory in Abia State			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	12,500,000.00	12,812,700.00	12,500,000.00
22001001/23050101/12000041 Enumeration of Markets in Abia State			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,000,000.00
22001001/23050101/12000042 Design and hosting of Ministry's website			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00	1,537,800.00	1,500,000.00
22001001/23010119/12000043 Procurement of 50KVA Generating set			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	25,000,000.00
22001001/23010129/12000050 Constructionof Ultra Modern Shopping Plaza	91,000,000.00	50,000,000.00	370,000,000.00	70,000,000.00	20,000,000.00+	28.57%+			
22001001/23050101/13000002 Organnizing Domestic Trade fair/Exhibition .		3,163,440.00	20,000,000.00	20,000,000.00	16,836,560.00+	84.18%+			
22001001/23050101/13000003 RELOCATION of street traders to permanent market		1,650,000.00	8,000,000.00	8,000,000.00	6,350,000.00+	79.38%+	10,000,000.00	10,249,700.00	10,000,000.00
22001001/23050101/13000004 Oversea trade Mission/Conferences			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	30,000,000.00
22001001/23020118/13000005 Construction of Inland dry Container Depot Ntigha			50,000,000.00						

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
22001001/23020118/13000007		4,250,000.00	10,000,000.00	10,000,000.00	5,750,000.00+	57.50%+	10,000,000.00	10,249,700.00	10,000,000.00
22001001/23050101/13000008			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
22001001/23050101/13000009			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
22001001/23030124/13000010			1,187,741,900.00	352,741,900.00	352,741,900.00+	100.00%+	1,131,541,900.00	1,159,830,700.00	1,131,541,900.00
22001001/23030124/13000011							30,000,000.00	30,750,300.00	30,000,000.00
22001001/23050101/13000012							5,000,000.00	5,124,900.00	5,000,000.00
22001001/23050101/13000013							5,000,000.00	5,124,900.00	5,000,000.00
22001001/23010129/13000015							6,000,000.00	6,150,100.00	6,000,000.00
22001001/23020118/13000020							30,000,000.00	30,750,300.00	30,000,000.00
22001001/23020118/13000023							10,000,000.00	10,249,700.00	10,000,000.00
22001001/23020118/13000027							20,000,000.00	20,500,600.00	20,000,000.00
22001001/23010132/13000030							10,000,000.00	10,249,700.00	10,000,000.00
22001001/23020118/13000031							15,000,000.00	15,374,600.00	15,000,000.00
22001001/23020118/13000032							10,000,000.00	10,249,700.00	10,000,000.00
22001001/23050101/13000033							60,000,000.00	61,500,600.00	60,000,000.00
22001001/23020118/13000035							25,000,000.00	25,625,400.00	25,000,000.00
28001001/23050101/05000001			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
28001001/23020118/13000004	1,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
28001001/23050101/13000010							5,000,000.00	5,124,900.00	5,000,000.00
28001001/23050101/13000012							10,000,000.00	10,249,700.00	10,000,000.00
28001001/23020118/13000013		20,186,350.00	100,000,000.00	100,000,000.00	79,813,650.00+	79.81%+	200,000,000.00	205,000,000.00	200,000,000.00
28001001/23030127/13000015			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
28001001/23030127/13000016		7,000,000.00	10,000,000.00	10,000,000.00	3,000,000.00+	30.00%+	18,000,000.00	18,450,200.00	18,000,000.00
28001001/23020118/13000017			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	10,501,800.00	10,764,700.00	10,501,800.00
28001001/23050101/13000018			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
28001001/23050101/13000019			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
28001001/23050101/13000020			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,500,000.00	2,563,000.00	2,500,000.00
28001001/23050101/13000021			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,000,000.00
28001001/23050103/13000022			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	3,000,000.00	3,074,500.00	3,000,000.00
28001001/23050103/13000023			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,500,000.00	2,563,000.00	2,500,000.00
28001001/23050101/13000024			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
29001001/23050101/02000006							15,000,000.00	15,374,600.00	15,000,000.00
29001001/23050101/02000007							10,000,000.00	10,249,700.00	10,000,000.00
29001001/23010113/02000008							5,690,000.00	5,832,000.00	5,690,000.00
29001001/23020103/02000009							5,000,000.00	5,124,900.00	5,000,000.00
29001001/23050101/02000010							8,000,000.00	8,200,400.00	8,000,000.00
29001001/23050101/02000011							35,000,000.00	35,875,100.00	35,000,000.00
29001001/23050101/02000012							15,000,000.00	15,374,600.00	15,000,000.00
29001001/23010104/02000015							2,000,000.00	2,050,400.00	2,000,000.00
29001001/23010128/02000016							14,000,000.00	14,350,500.00	14,000,000.00
29001001/23030121/02000017							8,500,000,000.00	8,712,500,600.00	8,500,000,000.00
29001001/23050101/02000018							2,500,000.00	2,563,000.00	2,500,000.00
29001001/23050101/13000001			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
29001001/23050101/13000002			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
29001001/23050101/13000004			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
29001001/23050101/13000005	7,147,300.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
29001001/23050101/17000001			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
29001001/23020114/17000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
29001001/23010122/17000007			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
29001001/23010106/17000008							105,000,000.00	107,625,400.00	105,000,000.00
29001001/23010112/17000010			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	1,360,000.00	1,393,800.00	1,360,000.00
29001001/23010105/17000014			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
29001001/23050101/17000015	Printing of 10 000 Technical Barge (Conductor & Drivers)		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
29001001/23050101/17000016	Establishment of 5 in No Manual Testing Stations		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
29001001/23020124/17000017	Establishment of 6 Model parks in Aba and Umuahia		120,000,000.00	70,000,000.00	70,000,000.00+	100.00%+			
29001001/23020118/17000018	Actualization of Abia State Dry Port Project in Ntigha-Isial		60,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
29001001/23020118/17000019	Actualization of Abia State Sea Deep Port Project in Obeaku-		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
29001001/23020123/17000020	Acquisition of 6 Traffic Lights At Aba and Umuahia		44,000,000.00	44,000,000.00	44,000,000.00+	100.00%+	55,000,000.00	56,374,600.00	55,000,000.00
29056003/23010129/13000001	Acquisition of Capital Asset (3Nos Officila Vehicles)	15,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00-	50.00%-	18,100,000.00	18,552,200.00	18,100,000.00
29056003/23010127/13000002	Purchase of (1 in No) tow truck and (24 in No) Patrol Motorb		33,500,600.00	33,500,600.00	33,500,600.00+	100.00%+	61,000,000.00	62,524,600.00	61,000,000.00
29056003/23010127/13000003	Purchase of (2 in no) Tow Van	33,390,000.00			33,390,000.00-				
29056003/23010105/13000006	Purchase of (100 No) Clamps for Heavy Vehicles and Light Veh						10,000,000.00	10,249,700.00	10,000,000.00
29056003/23020118/13000007	Constructing of Sign Post D- board	2,000,000.00	2,000,000.00	2,000,000.00			3,000,000.00	3,074,500.00	3,000,000.00
29056003/23010105/17000018	Procurement of5 Nos Clappers for Heavy vehicles&Light veh	14,513,000.00	10,000,000.00	10,000,000.00	4,513,000.00-	45.13%-			
29001002/23010123/02000001	Purchase of Fire Fighting Equipment	1,867,850.00	4,000,000.00	4,000,000.00	2,132,150.00+	53.30%+	10,000,000.00	10,249,700.00	10,000,000.00
29001002/23030121/02000002	Rehabilitation/Repairs of Office Buildings @ Uratta Timber		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	30,000,000.00
29001002/23020110/02000003	Establishment of Fire Service Station at Ohafia		18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+			
29001002/23010115/02000006	Purchase of Photocopying Machine		1,509,000.00	1,509,000.00	1,509,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,000,000.00
29001002/23020110/02000008	Establishment of Fire Service Station at Owerinta & Uturu						25,000,000.00	25,625,400.00	25,000,000.00
29001002/23010123/13000001	Purchase of (3 in No) Fire Engine		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
29001002/23010112/13000003	Procurement of Office Furniture/Equipment		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
29001002/23010123/13000004	Procurement of (3 in No) Water Booster for Fire Service		9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
29001002/23010123/13000005	Procurement of (2 in No) 60KVA Generator Set for Fire Servic		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
29007001/23010106/13000001	Purchase of 5 Medically Equipped Ambulance Vans		25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	30,000,000.00
29007001/23010105/13000002	Purchase of Executive Toyota Salon Car		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
29007001/23010108/13000003	Purchase of 1 No Toyota Bus		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
29007001/23020114/13000005	Constr of Rd Mapping/Right Ways in the Capital City & Other		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
29007001/23010119/13000006	Purchase & Installation of 1 No. Sound Proof 30KVA Generatin		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
29007001/23010112/13000007	Purchase of Office Furniture & Fittings		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	4,000,000.00	4,099,700.00	4,000,000.00
29007001/23020118/13000008	Construction of Truma Centre						40,000,000.00	41,000,000.00	40,000,000.00
29007001/23050101/13000009	RE -Roofing of Aspims Head office and Landscappig		11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
29007001/23050101/13000010	Purchase of 1 No. Hilux Vehicle		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
29053001/23010108/13000001	Purchase Of 1no. Toyota Hummer Bus and 1no. Truck for Courie	27,100,000.00	55,000,000.00	55,000,000.00	27,900,000.00+	50.73%+	80,000,000.00	82,000,000.00	80,000,000.00
29053001/23010105/13000002	Purchase of Motor Spare Parts	36,876,801.18	20,000,000.00	20,000,000.00	16,876,801.18-	84.38%-			
29053001/23010101/13000003	Acquisition Of Loading Bays/Offices	22,283,040.00	20,000,000.00	20,000,000.00	2,283,040.00-	11.42%-	23,000,000.00	23,575,000.00	23,000,000.00
29053001/23050103/13000004	Compensation of Community Land Owners	25,457,785.00	10,000,000.00	10,000,000.00	15,457,785.00-	154.58%-	2,000,000.00	2,050,400.00	2,000,000.00
29053001/23050103/13000005	Rentage of Office buildings (Loading bays) -Jibowu 7m Festa	20,042,041.67	20,000,000.00	20,000,000.00	42,041.67-	0.21%-	20,000,000.00	20,500,600.00	20,000,000.00
32001001/23010129/13000002	Aquisition of Capital Assests(Minning Lease)	32,603,500.00	45,000,000.00	45,000,000.00	12,396,500.00+	27.55%+			
32001001/23050101/13000003	Conduct Of Geological and Sismic Survey and Mapping of the S	18,613,412.50	88,000,000.00	88,000,000.00	69,386,587.50+	78.85%+	200,000,000.00	205,000,000.00	200,000,000.00
32001001/23010119/13000004	Generating Alternative Power Sources for Abia State	2,000,000.00	120,000,000.00	120,000,000.00	118,000,000.00+	98.33%+			
32001001/23020118/14000006	Establishment of Quality Control Lab(Petroleum)		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
32001001/23020118/14000007	Investment Prom-Attraction of Investors for Est of refinery	8,200,000.00	10,000,000.00	10,000,000.00	1,800,000.00+	18.00%+	100,000,000.00	102,500,600.00	100,000,000.00
32001001/23020101/14000010	Provision of Protective Wear (Other working Equipments)		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	60,000,000.00	61,500,600.00	60,000,000.00
32001001/23020118/14000012	Monitoring/Securing of capital Assets (Oilfield/pipelines)		12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
32001001/23050101/21000010	Upgrading of Government's Filling stations		5,124,900.00	5,124,900.00	5,124,900.00+	100.00%+			
32001001/23050101/21000011	Staff Capacity Building programmes						20,000,000.00	20,500,600.00	20,000,000.00
32001001/23020124/21000012	Co-ordinate the establishment of Abia industrial park Owaza	6,221,562.00			6,221,562.00-		150,000,000.00	153,750,300.00	150,000,000.00
32001001/23000000/21000013	oil & Gas technical and operations data capture & mgt system						100,000,000.00	102,500,600.00	100,000,000.00
32001001/23050101/21000014	Engagement of consultants for investment in biomass/waste to						50,000,000.00	51,249,700.00	50,000,000.00
22005001/23010129/03000002	INSTALLATION OF PRODUCTION EQUIPMENTS		3,750,300.00	3,750,300.00	3,750,300.00+	100.00%+	3,750,300.00	3,843,900.00	3,750,300.00
22005001/23020118/03000003	BUILDING OF A WORKSHOP FOR STEEL PRODUCTION		4,649,500.00	4,649,500.00	4,649,500.00+	100.00%+	4,649,500.00	4,765,900.00	4,649,500.00
34001001/23020114/17000022	Construction of Old Timber - SDA - Assemblies of God Church		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000041	Construction of Aba-Abayi Ncholoro-Ohanku Road	100,000,000.00							
34001001/23020114/17000042	Construction of Umunka - Amapu Ntigha - Nsirimo Road	104,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000045			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000046			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000049			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	350,000,000.00	358,750,300.00	350,000,000.00
34001001/23020114/17000053			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000054			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000055			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	150,000,000.00	358,750,300.00	150,000,000.00
34001001/23020114/17000058	50,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	220,000,000.00	225,500,600.00	220,000,000.00
34001001/23020114/17000060			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000061	10,000,000.00								
34001001/23020114/17000064			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000065			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000069			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+			
34001001/23020114/17000073			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000079			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000081			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
34001001/23030113/17000091		13,874,469.83			13,874,469.83-				
34001001/23020114/17000093			50,559,400.00	50,559,400.00	50,559,400.00+	100.00%+			
34001001/23020114/17000097			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000124			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+			
34001001/23020114/17000173			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000174			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23030113/17000209	7,307,937,923.34	6,099,513,660.54	3,500,000,000.00	3,500,000,000.00	2,599,513,660.54-	74.27%-	500,000,000.00		500,000,000.00
34001001/23020114/17000211			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000214			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000221			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000222			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000225			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000226			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000227			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000228			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000230			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000240			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000258			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000259			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	250,000,000.00	256,249,700.00	250,000,000.00
34001001/23020114/17000260		231,043,411.63	20,000,000.00	240,000,000.00	8,956,588.37+	3.73%+			
34001001/23020114/17000262			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000263	30,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000269			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000271			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000272			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000273			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000275			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000276			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000279			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000290			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000291			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000297			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000298			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000308			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000311	3,211,736,000.00	1,811,217,141.63	1,500,000,000.00	1,500,000,000.00	311,217,141.63-	20.75%-	2,500,000,000.00	2,562,500,600.00	2,500,000,000.00
34001001/23050101/17000316	50,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000318	346,800,000.00		15,000,000.00	65,000,000.00	65,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23030113/17000328			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23030113/17000329			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23030113/17000330			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	200,000,000.00	205,000,000.00	200,000,000.00
34001001/23030113/17000332			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020112/17000333			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23030113/17000334			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000337			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000343			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000359			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000360			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000362			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000382			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000385			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000387			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000389			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000390			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000391			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000394			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
34001001/23020114/17000399			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000400			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000401	27,660,000.00		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23010107/17000403			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23030113/17000410			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23030113/17000411			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
34001001/23020114/17000412			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000419			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000422			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
34001001/23020114/17000424			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000426			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
34001001/23020114/17000429			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000431			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
34001001/23050101/17000434			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
34001001/23010132/17000435	36,000,000.00	125,000,000.00	140,416,600.00	140,416,600.00	15,416,600.00+	10.98%+			
34001001/23020114/17000444			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000448			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000450			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000451			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000452			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000454			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000457			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+		410,000,000.00	
34001001/23020114/17000458			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+			
34001001/23020114/17000461	6,049,953,434.80	1,946,959,895.11	1,500,000,000.00	1,500,000,000.00	446,959,895.11-	29.80%-			
34001001/23020114/17000467			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000476			50,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	100,000,000.00
34001001/23020114/17000478			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,000,000.00
34001001/23020114/17000500			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000507			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23030113/17000510			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000537			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000545			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000550			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000556			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000557			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000563			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000612			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000613			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23010129/17000657			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000668			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000704			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000738			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000741			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000745			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000746			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000747			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000759			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000767			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23030113/17000768			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23030113/17000776				100,000,000.00	100,000,000.00+	100.00%+			
34001001/23030113/17000777				100,000,000.00	100,000,000.00+	100.00%+			
34001001/23030113/17000779				100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000780		950,000,000.00		1,000,000,000.00	50,000,000.00+	5.00%+	7,653,210,955.00	7,844,541,400.00	7,653,210,955.00
34001001/23020114/17000782				100,000,000.00	100,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	30,000,000.00
34001001/23020114/17000789							1,000,000,000.00	1,025,000,000.00	1,000,000,000.00
34001001/23020114/17000791							2,000,000,000.00	5,125,000,000.00	2,000,000,000.00
34001001/23020114/17000796							210,000,000.00	10,249,700.00	210,000,000.00
34001001/23030113/17000802							150,000,000.00	153,750,300.00	150,000,000.00
34004001/23030113/17000001			50,000,000.00	1,050,000,000.00	1,050,000,000.00+	100.00%+	2,050,000,000.00	2,101,249,700.00	2,050,000,000.00
36001001/23020119/12000003	12,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
36001001/23020119/12000004			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
36001001/23020119/12000010			7,441,800.00	7,441,800.00	7,441,800.00+	100.00%+			
36001001/23020119/12000011			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
36004001/23010129/02000001			2,051,600.00	2,051,600.00	2,051,600.00+	100.00%+	2,077,242.00	2,129,600.00	2,077,242.00
36004001/23020104/02000002			3,098,500.00	3,098,500.00	3,098,500.00+	100.00%+	3,137,229.00	3,216,100.00	3,137,229.00
36004001/23010108/02000003			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,125,006.00	10,378,100.00	10,125,006.00
36004001/23050104/02000004	5,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,125,006.00	10,378,100.00	10,125,006.00
36004001/23050104/02000005			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
36004001/23050104/02000006			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
38002001/23050105/03000072		198,000.00			198,000.00-				
38002001/23050105/03000073	28,000,000.00	2,436,395,852.41	2,000,000,000.00	2,000,000,000.00	436,395,852.41-	21.82%-	1,600,000,000.00	1,640,000,000.00	1,600,000,000.00
38002001/23050105/03000074		447,685,000.00			447,685,000.00-				
38002001/23010129/13000001		15,417,661.25			15,417,661.25-				
38002001/23050101/13000002			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	100,000,000.00
38002001/23050101/13000003			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	100,000,000.00
38002001/23020106/13000006		1,987,601,799.92	300,000,000.00	300,000,000.00	1,687,601,799.92-	562.53%-	250,000,000.00	256,249,700.00	250,000,000.00
38002001/23050101/13000008			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	100,000,000.00
38002001/23050101/13000009		1,500,511,780.00			1,500,511,780.00-				
38002001/23050101/13000016			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
38002001/23050101/13000020			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	200,000,000.00	205,000,000.00	200,000,000.00
38002001/23050101/13000021	726,178,944.92	27,526,738.01			27,526,738.01-				
38002001/23010113/13000024		7,260,000.00	100,000,000.00	100,000,000.00	92,740,000.00+	92.74%+	124,060,000.00	127,162,000.00	124,060,000.00
38002001/23050101/13000026		1,500,000.00	10,000,000.00	10,000,000.00	8,500,000.00+	85.00%+	200,000,000.00	205,000,000.00	200,000,000.00
38002001/23050105/13000027		1,075,015,343.55			1,075,015,343.55-				
38002001/23050101/13000034		1,250,000,000.00			1,250,000,000.00-				
38002001/23050105/13000036			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
38002001/23010132/13000039			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
38002001/23040105/13000042			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
38002001/23050101/13000044	6,000,000.00	800,000.00	20,000,000.00	20,000,000.00	19,200,000.00+	96.00%+	50,000,000.00	51,249,700.00	50,000,000.00
38002001/23050103/13000045	9,000,000.00	15,002,000.00	20,000,000.00	20,000,000.00	4,998,000.00+	24.99%+	20,000,000.00	20,500,600.00	20,000,000.00
38002001/23050103/13000046			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	25,000,000.00
38002001/23050103/13000047			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,000,000.00
38002001/23050101/13000048		73,253,567.66			73,253,567.66-				
38002001/23020114/13000051			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	100,000,000.00
38002001/23050101/13000053			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	30,000,000.00
38002001/23050102/13000055			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
38002001/23050101/13000056			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
38002001/23020111/13000058			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
38002001/23050101/13000062	20,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	30,200,000.00	30,955,500.00	30,200,000.00
38002001/23020127/13000065			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,000,000.00
38002001/23050101/13000073							50,000,000.00	51,249,700.00	50,000,000.00
38002001/23050103/13000075		6,784,215.00	20,000,000.00	20,000,000.00	13,215,785.00+	66.08%+	30,000,000.00	30,750,300.00	30,000,000.00
38002001/23020118/13000076		28,439,510.68			28,439,510.68-				
38002001/23020127/13000082			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	100,000,000.00
38002001/23010119/13000089			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	7,000,000.00	7,175,200.00	7,000,000.00
38002001/23050101/13000091			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
38002001/23050101/13000092	60,000,000.00	277,478,436.04	446,000,000.00	446,000,000.00	168,521,563.96+	37.79%+	1,500,000,000.00	1,537,500,600.00	1,500,000,000.00
38002001/23050101/13000093							30,000,000.00	30,750,300.00	30,000,000.00
38002001/23050101/13000094			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
38002001/23050101/13000099			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	100,000,000.00
38002001/23050100/13000100	30,000,000.00	20,000,000.00	400,000,000.00	400,000,000.00	380,000,000.00+	95.00%+	800,000,000.00	820,000,000.00	800,000,000.00
38002001/23050101/13000103							50,000,000.00	51,249,700.00	50,000,000.00
38002001/23050101/13000104			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
38002001/23050101/13000105			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
38002001/23050101/13000106			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	156,000,000.00	159,900,300.00	156,000,000.00
38002001/23050101/13000107							50,000,000.00	51,249,700.00	50,000,000.00
38002001/23020125/13000109	100,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00+	100.00%+			
38002001/23050101/13000110			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
38002001/23050101/13000111			55,320,500.00	55,320,500.00	55,320,500.00+	100.00%+	70,000,000.00	71,750,300.00	70,000,000.00
38002001/23050101/13000112		512,700,000.00	200,000,000.00	200,000,000.00	312,700,000.00-	156.35%-	200,000,000.00	205,000,000.00	200,000,000.00
38002001/23050101/13000113			500,000,000.00	500,000,000.00	500,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	30,000,000.00
38002001/23050101/13000114		1,596,112,089.52		7,710,770,100.00	6,114,658,010.48+	79.30%+	7,578,859,857.00	8,541,970,000.00	7,578,859,857.00
38002001/23050101/13000115							5,000,000.00	5,124,900.00	5,000,000.00
38004001/23050101/13000001			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	31,502,000.00	32,289,300.00	31,502,000.00
38004001/23010114/13000003	1,000,000.00						11,947,900.00	12,246,100.00	11,947,900.00
38004001/23050101/13000005			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	11,285,000.00	11,566,700.00	11,285,000.00
38004001/23050103/13000006			9,000,000.00	9,000,000.00	9,000,000.00+	100.00%+			
38004001/23030127/13000008			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
38004001/23030127/13000009			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
38004001/23010105/13000010							82,000,000.00	84,050,400.00	82,000,000.00
38005001/23050101/03000001			544,600,200.00	344,600,200.00	344,600,200.00+	100.00%+	1,243,500,000.00	1,274,587,100.00	1,243,500,000.00
38006001/23050101/13000005			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
38006001/23010108/13000006			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
38006001/23010108/13000007			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
38006001/23050101/13000013							768,450,187.00	787,661,500.00	768,450,187.00
23000000/23010113/13000001							3,850,000.00	3,946,000.00	3,850,000.00
23000000/23010114/13000002							2,000,000.00	2,050,400.00	2,000,000.00
23000000/23050101/13000003							5,000,000.00	5,124,900.00	5,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
23000000/23050101/13000004 Policy Development Activities							10,000,000.00	10,249,700.00	10,000,000.00
23000000/23050101/13000005 Policy Implementation Monitoring tracking Evaluation							15,000,000.00	15,374,600.00	15,000,000.00
23000000/23010105/13000006 Procurement of 2 Toyota Hilux vans @ N45m and 1no Hummer bus							130,000,000.00	133,249,700.00	130,000,000.00
52001001/23020105/10000002 UNICEF Assisted Abia State Rural Water			10,000,000.00				10,000,000.00	10,249,700.00	10,000,000.00
52001001/23020105/10000003 Provision of Water to Various Housing Estates		29,144,541.24	30,000,000.00	30,000,000.00	855,458.76+	2.85%+			
52001001/23020105/10000006 Prov. of Water Scheme to various Housing Estate in the State							50,000,000.00	51,249,700.00	50,000,000.00
52001001/23010133/10000007 Procurement of Drilling Rig & Accessories			20,000,000.00						
52001001/23030104/10000008 Rehabilitation of Umuahia Old Water Scheme			30,000,000.00				75,000,000.00	76,875,100.00	75,000,000.00
52001001/23020105/10000011 Water Sanitation and Hygiene Promotion (WASH) Intervention							20,000,000.00	20,500,600.00	20,000,000.00
52001001/23030104/10000015 Rehab of Water Borehole & Reticulation at Nnamdi Azikiwe			20,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	40,000,000.00
52001001/23020105/10000019 Provision of Water Sanitation & Hygiene (WASH) Facilities in	37,175,000.00	78,670,687.93	100,000,000.00	100,000,000.00	21,329,312.07+	21.33%+			
52001001/23020105/10000030 Construction of New Water Scheme for Rural Semi-Urban							184,467,000.00	189,079,200.00	184,467,000.00
52001001/23010119/14000002 Purchase of Power Generating Set Transformers	10,000,000.00	27,243,170.00	50,000,000.00		27,243,170.00-		140,000,000.00	143,500,600.00	140,000,000.00
52001001/23020103/14000003 Extension & improv.of Elect to Institution&State Secretariat		7,065,000.00	16,000,000.00	9,922,276.00	2,857,276.00+	28.80%+			
52001001/23020123/14000004 Construction of Traffic/Street Light		131,866,125.00			131,866,125.00-				
52001001/23020103/14000005 Purch.of Hiab Grane Veh/Electricity Equip&Testing Instrument		8,474,000.00	40,000,000.00	30,000,000.00	21,526,000.00+	71.75%+			
52001001/23030123/14000006 Rehabilitation/Repairs of Street Light		33,223,000.00	20,000,000.00	33,223,000.00					
52001001/23020103/14000007 Installation / Energisation of Power Distributive Transforme	904,687.50		10,000,000.00				50,000,000.00	51,249,700.00	50,000,000.00
52001001/23020123/14000054 Installation of Traffic Light at at Aba/ Bende Road Umuahia			20,000,000.00						
52001001/23020123/14000055 Installation of Traffic Light at FMC junction Umuahia North			20,000,000.00						
52001001/23020123/14000056 Installation of Traffic Light at BCA junction/ Ikot Ekpene			20,000,000.00						
52001001/23020123/14000057 Installation of Traffic Light at Isi Gate Umuahia North			20,000,000.00						
52001001/23020123/14000065 Rural Electrification in Ofeme Autonomous Community Umuahia			15,000,000.00						
52001001/23020123/14000068 Rural Electrification in Fai t h Drive Umuajiji Isieke			15,000,000.00						
52001001/23020123/14000069 Rural Electrification in Avonkwu autonomous Community Umu			15,000,000.00						
52001001/23020103/14000090 Purchase of Electrical Test Equipment							100,000,000.00	102,500,600.00	100,000,000.00
52001001/23020103/14000091 Legislation of Power Law Policy and Reg for the State							50,000,000.00	51,249,700.00	50,000,000.00
52001001/23050101/14000092 Power Audit of the State							60,000,000.00	61,500,600.00	60,000,000.00
52001001/23020103/14000093 Installation of Solar Power for Abia Specialist Hospital							326,600,000.00	334,764,700.00	326,600,000.00
52001001/23020103/14000094 Installaion of Solar Power for Old and New Secretariat							1,000,000,000.00	1,025,000,000.00	1,000,000,000.00
52001001/23020103/14000095 Installation of Solar Power for 17 Schools and 17 Hospitals							971,000,000.00	995,274,900.00	971,000,000.00
52001001/23020103/14000096 Stepping down of Power to 33.3KV in the State with installat							2,466,331,802.00	2,527,990,400.00	2,466,331,802.00
52001001/23020103/14000097 Installation of MVA Gen Set at the State Secretariat							122,000,000.00	125,050,400.00	122,000,000.00
52102001/23020105/10000001 Procur. of various of 4nos 60hp Subm Pumps cable etc			100,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
52102001/23020105/10000002 Procur. of 1no 30hp subm pump Cables etc and 160KVA			10,000,000.00						
52102001/23010119/10000003 Procurement of Generating Set (for various scheme)			50,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
52102001/23020105/10000004 Provision of Diesel & Lubricant (various water scheme)			200,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	8,000,000.00	8,200,400.00	8,000,000.00
52102001/23030104/10000005 Maintenance of Pipelines (various water scheme)	2,500,000.00		100,000,000.00				100,000,000.00	102,500,600.00	100,000,000.00
52102001/23020105/10000006 Water Treatment Chemical and Reagent			10,000,000.00						
52102001/23020118/10000007 Reticulation of World Bank Commissioner's Qtrs Ehimiri			10,000,000.00						
52102001/23030104/10000008 Rehabilitation of 22 Water Schemes			90,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
52102001/23030104/10000009 Maintenance of Umuahia urban Water Scheme			30,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
52102001/23020105/10000010 Rehabilitation of Urban Water Project for Aba and Umuahia			100,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	145,400,000.00	149,034,800.00	145,400,000.00
52102001/23010129/10000012 Procurement and Replacement of Obsolete Quality Control Lab			77,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	60,000,000.00	61,500,600.00	60,000,000.00
52102001/23020105/10000014 Provision/ Installation of high tensions and transformer at			52,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
52102001/23020118/10000015 Reticulation of Okoko item water Scheme Igula in bende L.G.A			30,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
52102001/23030104/01000016 Provision for the procurement of Engineering tools							16,000,000.00	16,399,800.00	16,000,000.00
52102001/23030104/01000017 Provision of fuel lubricants and maintenance services							30,000,000.00	30,750,300.00	30,000,000.00
52102001/23030104/01000018 Provision for the rehab of Amayi Water Scheme in Abia centr							95,500,000.00	97,887,200.00	95,500,000.00
52102001/23030104/01000023 Provision for Water treatment chemical and reagent							60,000,000.00	61,500,600.00	60,000,000.00
52103001/23020118/09000001 Construction/Provision of Toilet Infrastructure			8,500,600.00	8,500,600.00	8,500,600.00+	100.00%+			
52103001/23010133/10000002 Purchase of Surveying Equipment ETC			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
52103001/23030104/10000003			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,000,000.00
53001001/23020106/04000004		95,847,582.00	100,000,000.00		95,847,582.00-				
53001001/23020101/06000001			200,000,000.00						
53001001/23020104/06000004	1,944,483,000.00	1,164,499,132.54	1,000,000,000.00	1,450,000,000.00	285,500,867.46+	19.69%+			
53001001/23020101/06000005			20,000,000.00						
53001001/23020102/06000018			2,500,000,000.00	655,000,000.00	655,000,000.00+	100.00%+			
53001001/23020106/06000019			20,000,000.00						
53001001/23020106/06000021			30,000,000.00						
53001001/23020107/06000028			20,000,000.00						
53001001/23020101/06000040			50,000,000.00						
53001001/23020104/06000041	6,580,000.00		100,000,000.00						
53001001/23020119/06000049	5,700,000.00	5,438,800.00	50,000,000.00		5,438,800.00-				
53001001/23030105/06000057		25,000,000.00	30,000,000.00		25,000,000.00-				
53001001/23020101/06000068			30,000,000.00						
53001001/23020101/06000070			280,000,000.00						
53001001/23030109/13000002			50,000,000.00						
53001001/23020101/13000005			50,000,000.00						
53001001/23020101/13000006			20,000,000.00						
53001001/23020101/13000007			15,000,000.00						
53001001/23020101/13000008			200,000,000.00						
53001001/23020101/13000010			10,000,000.00						
53001001/23020101/13000011			50,000,000.00						
53001001/23020101/13000012			20,000,000.00						
53001001/23020101/13000014	50,000,000.00		150,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
53001001/23020101/13000016			10,000,000.00						
53001001/23020101/13000017			50,000,000.00						
53056001/23010107/06000001		4,400,000.00	35,000,000.00	35,000,000.00	30,600,000.00+	87.43%+	45,000,000.00	46,124,900.00	45,000,000.00
53056001/23010108/06000003		9,799,600.00	10,000,000.00	10,000,000.00	200,400.00+	2.00%+	15,000,000.00	15,374,600.00	15,000,000.00
53056001/23010108/06000004		5,000,000.00	5,000,000.00	5,000,000.00			32,000,000.00	32,799,600.00	32,000,000.00
53056001/23010107/13000001							50,000,000.00	51,249,700.00	50,000,000.00
53056001/23010106/13000002							30,000,000.00	30,750,300.00	30,000,000.00
53056001/23010113/13000003							2,000,000.00	2,050,400.00	2,000,000.00
53056001/23010114/13000004							1,600,000.00	1,639,900.00	1,600,000.00
53056001/23010112/13000005							3,000,000.00	3,074,500.00	3,000,000.00
53056001/23010112/13000006							5,000,000.00	5,124,900.00	5,000,000.00
53056001/23010119/13000007							11,250,000.00	11,531,800.00	11,250,000.00
53056001/23010112/13000008							8,000,000.00	8,200,400.00	8,000,000.00
54001001/23050101/03000001			20,000,000.00						
54001001/23050101/03000004			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
54001001/23030104/03000014			10,000,000.00						
54001001/23050101/03000018	267,250,613.35		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
54001001/23050101/03000019			5,000,000.00						
54001001/23020104/06000016			20,000,000.00						
54001001/23020124/12000004			20,000,000.00						
54001001/23020124/12000013			20,000,000.00						
54001001/23020103/14000006			10,000,000.00						
54001001/23020103/14000013			20,000,000.00						
53010001/23050101/00006006	1,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	40,000,000.00
53010001/23010101/00006008	1,000,000.00								
53010001/23020104/13000012							100,000,000.00	102,500,600.00	100,000,000.00
53010001/23020104/13000013							25,000,000.00	25,625,400.00	25,000,000.00
53010001/23020104/13000014							90,000,000.00	92,249,700.00	90,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
53010001/23020104/13000015							100,000,000.00	102,500,600.00	100,000,000.00
53010001/23020104/13000016							10,000,000.00	10,249,700.00	10,000,000.00
60001001/23010133/06000001			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
60001001/23040101/06000002			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
60001001/23020118/06000004		2,207,499.84			2,207,499.84-				
60001001/23010101/06000008			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
60001001/23010133/06000010			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
60001001/23010101/06000023			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
60001001/23010101/06000035			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
60001001/23020127/06000041			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
60001001/23020127/06000047			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
60001001/23050101/06006048		307,000,000.00	760,399,800.00	560,399,800.00	253,399,800.00+	45.22%+	780,000,000.00	799,500,600.00	780,000,000.00
60001001/23020118/06000050			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
60001001/23020118/06000062			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
60001001/23020118/06000063			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
60001001/23020118/06000065			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
60001001/23020118/06000067			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
60001001/23020118/06000068			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	2,000,000,000.00	2,050,000,000.00	2,000,000,000.00
60001001/23020118/06000069			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
60001001/23020118/06000070			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	3,500,000.00	3,587,100.00	3,500,000.00
60001001/23020118/06000071			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
60001001/23020118/06000072			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
60001001/23020118/06000073			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
60001001/23010101/06000074			262,500,600.00	162,500,600.00	162,500,600.00+	100.00%+			
60001001/23020118/06000076							10,000,000.00	10,249,700.00	10,000,000.00
60001001/23010101/06000077							135,000,000.00	138,374,600.00	135,000,000.00
60001001/23010101/06000079							205,000,000.00	210,124,900.00	205,000,000.00
60001001/23010101/06000079							25,000,000.00	25,625,400.00	25,000,000.00
60001001/23010101/06000082							20,000,000.00	20,500,600.00	20,000,000.00
60001001/23010101/06000084							250,000,000.00	256,249,700.00	250,000,000.00
60001001/23010101/06000084							500,000,000.00	512,500,600.00	500,000,000.00
60001001/23010101/06000085							20,000,000.00	20,500,600.00	20,000,000.00
60001001/23010101/06000086							30,000,000.00	30,750,300.00	30,000,000.00
60001001/23010101/06000087							30,000,000.00	30,750,300.00	30,000,000.00
60001001/23010101/06000090							500,000,000.00	512,500,600.00	500,000,000.00
60001001/23010101/06000091							4,000,000.00	4,099,700.00	4,000,000.00
60001001/23010101/06000092							4,000,000.00	4,099,700.00	4,000,000.00
60001001/23010101/06000093							20,000,000.00	20,500,600.00	20,000,000.00
60001001/23050101/06000094							31,000,000.00	31,775,500.00	31,000,000.00
60001001/23050101/06000095							4,500,000.00	4,612,300.00	4,500,000.00
60001001/23050101/06000096							5,500,000.00	5,637,500.00	5,500,000.00
60001001/23050101/06000097							25,000,000.00	25,625,400.00	25,000,000.00
60001001/23050101/06000098							5,000,000.00	5,124,900.00	5,000,000.00
60001001/23050101/06000099							16,500,000.00	16,912,400.00	16,500,000.00
60001001/23050101/06000100							5,500,000.00	5,637,500.00	5,500,000.00
60001001/23050101/06000101							5,000,000.00	5,124,900.00	5,000,000.00
60001001/23050101/06000102							7,500,000.00	7,687,800.00	7,500,000.00
60001001/23050101/06000103							30,000,000.00	30,750,300.00	30,000,000.00
60001001/23050101/06000104							5,500,000.00	5,637,500.00	5,500,000.00
60001001/23050101/06000106							20,000,000.00	20,500,600.00	20,000,000.00
60001001/23050101/06000107							20,000,000.00	20,500,600.00	20,000,000.00
60001001/23050101/06000108							50,000,000.00	51,249,700.00	50,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
60001001/23050101/06000109							100,000,000.00	102,500,600.00	100,000,000.00
60001001/23050101/06000110							550,000.00	564,200.00	550,000.00
60001001/23050101/06000111							5,000,550,000.00	5,125,564,200.00	5,000,550,000.00
60001001/23050101/06000112							3,500,000.00	3,587,100.00	3,500,000.00
60001001/23050101/06000113							60,000,000.00	61,500,600.00	60,000,000.00
60001001/23050101/06000114							20,000,000.00	20,500,600.00	20,000,000.00
60001001/23050101/06000115							5,000,000.00	5,124,900.00	5,000,000.00
60001001/23050101/06000116							30,000,000.00	30,750,300.00	30,000,000.00
60001001/23050101/06000117							10,000,000.00	10,249,700.00	10,000,000.00
60001001/23050101/06000118							10,000,000.00	10,249,700.00	10,000,000.00
60001001/23050101/06000119							10,000,000.00	10,249,700.00	10,000,000.00
60001001/23050101/06000120							20,000,000.00	20,500,600.00	20,000,000.00
60001001/23050101/06000121							20,000,000.00	20,500,600.00	20,000,000.00
60001001/23050101/06000122							20,000,000.00	20,500,600.00	20,000,000.00
60001001/23050101/06000123							18,000,000.00	18,450,200.00	18,000,000.00
60001001/23050101/06000124							19,000,000.00	19,475,400.00	19,000,000.00
60001001/23050101/06000125							5,000,000.00	5,124,900.00	5,000,000.00
60001001/23050101/06000126							4,000,000,000.00	4,100,000,000.00	4,000,000,000.00
60001001/23050101/06000127							400,000.00	410,500.00	400,000.00
60001001/23050101/06000128							36,000,000.00	36,900,300.00	36,000,000.00
60001001/23050101/06000129							10,000,000.00	10,249,700.00	10,000,000.00
60001001/23020118/06000130							400,000,000.00	410,000,000.00	400,000,000.00
60001001/23020118/06000131							1,000,000,000.00	1,025,000,000.00	1,000,000,000.00
60001001/23020118/06000132							50,000,000.00	51,249,700.00	50,000,000.00
60001001/23020118/06000133							160,000,000.00	164,000,000.00	160,000,000.00
60001001/23020118/06000134							100,000,000.00	102,500,600.00	100,000,000.00
60001001/23020118/06000135							60,000,000.00	61,500,600.00	60,000,000.00
60001001/23020118/06000136							60,000,000.00	61,500,600.00	60,000,000.00
60001001/23020118/06000137							70,000,000.00	71,750,300.00	70,000,000.00
60001001/23020118/06000138							33,445,596.00	34,282,100.00	33,445,596.00
60001001/23020118/06000139							30,688,348.00	31,455,000.00	30,688,348.00
60001001/23020118/06000140							70,000,000.00	71,750,300.00	70,000,000.00
60001001/23020118/06000141							10,000,000.00	10,249,700.00	10,000,000.00
60001001/23020118/06000142							15,000,000.00	15,374,600.00	15,000,000.00
60001001/23030103/06000143							50,000,000.00	51,249,700.00	50,000,000.00
60001001/23020118/06000144							183,000,000.00	187,575,000.00	183,000,000.00
60001001/23020118/06000145							125,000,000.00	128,124,900.00	125,000,000.00
60001001/23020118/06000146							150,000,000.00	153,750,300.00	150,000,000.00
60001001/23020118/06000147							100,000,000.00	102,500,600.00	100,000,000.00
60001001/23020118/06000148							20,000,000.00	20,500,600.00	20,000,000.00
60001001/23020118/06000149							25,000,000,000.00	30,750,000,000.00	25,000,000,000.00
60001001/23020118/06000150							2,000,000,000.00	2,050,000,000.00	2,000,000,000.00
60001001/23020118/06000151							2,000,000,000.00	2,050,000,000.00	2,000,000,000.00
60001001/23020118/06000152							300,000,000.00	307,500,600.00	300,000,000.00
60001001/23030121/06000153							200,000,000.00	205,000,000.00	200,000,000.00
60001002/23010101/06000001	79,943,889.00	49,969,040.00	10,000,000.00	10,000,000.00	39,969,040.00-	399.69%-	10,000,000.00	10,249,700.00	10,000,000.00
60001002/23020101/06000002	1,200,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,000,000.00
60001002/23050103/06000003	32,794,900.00	15,295,000.00	10,000,000.00	10,000,000.00	5,295,000.00-	52.95%-	10,000,000.00	10,249,700.00	10,000,000.00
60001002/23030113/06000004	57,225,000.00	41,208,000.00	5,000,000.00	5,000,000.00	36,208,000.00-	724.16%-	5,000,000.00	5,124,900.00	5,000,000.00
60001002/23020114/06000005	10,887,655.55	500,000.00	4,000,000.00	4,000,000.00	3,500,000.00+	87.50%+	4,000,000.00	4,099,700.00	4,000,000.00
60001002/23010105/06000006			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,000,000.00
62001001/23010129/06000013	8,500,000.00								

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
60001003/23040101/09000001 Construction of flower nurseries borehole with 2 GeePee tan			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00
60001003/23040101/09000002 Construct of Recreational Facilities in designated Open Space			1,025,200.00	1,025,200.00	1,025,200.00+	100.00%+	8,000,000.00	8,200,400.00	8,000,000.00
60001003/23040101/09000003 Development of Empty Spaces for Recreational Activities			205,000,000.00	205,000,000.00	205,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
60001003/23020118/13000001 Construction of Nursery Structure			1,025,200.00	1,025,200.00	1,025,200.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00
60001003/23010127/13000002 Purchase of 1 No. Hilux Office Vehicle for Daily Operations							30,000,000.00	30,750,300.00	30,000,000.00
71001001/23020106/04000001 Procurement of Personal Protective Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
71001001/23020106/04000002 Establishment of Quality laboratory			5,249,700.00	5,249,700.00	5,249,700.00+	100.00%+			
71001001/23020106/04000003 Procurement/Installation of Quality Control tools			5,249,700.00	5,249,700.00	5,249,700.00+	100.00%+			
71001001/23050103/04000004 Soft Loans to Craft and Artisans industries			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
71001001/23050101/13000010 Development of Umukalika Industrial cluster			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
71001001/23020101/13000011 Development of Ovom Industrial Cluster	134,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
71001001/23050101/13000013 Tarpaulin /Metal wood cluster Umuikaa junction			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
71001001/23020101/13000014 Production 1st Abia Industry			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
71001001/23010129/13000016 Refurbishing/Purchase of Equipment for Demonstration Worksh			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
71001001/23050101/13000017 Revamping of Aba Textile mill and Golden Guinean Plc Umuahia	7,000,000.00		16,250,900.00	16,250,900.00	16,250,900.00+	100.00%+			
72001001/23010112/12000002 Purchase of Office Furniture/Fittings			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+			
72001001/23010102/12000004 Acquisition of Capital Assets- Provision of Office Building			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+			
72001001/23050103/12000005 Abia State SME investment promotion scheme		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	50.00%+	10,000,000.00	10,249,700.00	10,000,000.00
72001001/23050101/12000006 Research & Development		3,000,000.00	3,099,600.00	3,099,600.00	99,600.00+	3.21%+	5,000,000.00	5,124,900.00	5,000,000.00
72001001/23010119/12000007 Purchase of 13 Computer/Printers for Int'l Transaction			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
72001001/23010129/12000009 Purchase of 8 Nos of Fridges							1,200,000.00	1,230,500.00	1,200,000.00
72001001/23050101/12000010 Establishment Internet Hotspots			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00
72001001/23050101/12000011 Construction of Entrepreneurship Development Center			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
72001001/23050101/12000012 International/Local Trade Fair Exhibition			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
72001001/23050101/12000013 SME's /Informal Sector /QMS Summits Stakeholders meets			2,050,400.00	2,050,400.00	2,050,400.00+	100.00%+			
72001001/23050101/12000014 Renting of Warehouse and Zonal Office			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
72001001/23010112/12000015 Furniture Fitting of Warehouse /Zonal Office			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00
72001001/23050101/12000017 Quality & Standard Certification		3,000,000.00			3,000,000.00-				
72001001/23050101/12000019 Monitoring Review & Evaluation		25,000,000.00	48,200,500.00	48,200,500.00	23,200,500.00+	48.13%+	30,000,000.00	30,750,300.00	30,000,000.00
72001001/23010115/12000021 Photocopying Machines 3No			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+			
72001001/23010112/12000022 Purchase of 7 Nos of Air Condition			2,099,600.00	2,099,600.00	2,099,600.00+	100.00%+			
72001001/23050101/12000024 SME's Financial Instrument Trading on Commodities/Produce			13,369,800.00	13,369,800.00	13,369,800.00+	100.00%+			
72001001/23050101/12000025 One- STOP -SHOP		7,000,000.00	25,279,700.00	25,279,700.00	18,279,700.00+	72.31%+	15,000,000.00	15,374,600.00	15,000,000.00
72001001/23020106/12000027 Investment Clinics		20,000,000.00	21,450,200.00	21,450,200.00	1,450,200.00+	6.76%+	30,000,000.00	30,750,300.00	30,000,000.00
72001001/23020106/12000028 Supports For MSMEs	22,554,635.00	21,000,000.00	430,000,000.00	430,000,000.00	409,000,000.00+	95.12%+	500,000,000.00	153,750,300.00	500,000,000.00
72001001/23050103/13000036 Youth-driven innovation awareness							4,500,000.00	4,612,300.00	4,500,000.00
72001001/23050101/12000030 NIRSAL Agric SME Scheme			4,549,800.00	4,549,800.00	4,549,800.00+	100.00%+			
26001001/23010125/13000002 Purchase of Law Books & Library Equipment			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
26001001/23010125/13000003 Acquisition of Capital Assets	5,000,000.00	25,000,000.00	30,000,000.00	30,000,000.00	5,000,000.00+	16.67%+	30,000,000.00	30,750,300.00	30,000,000.00
26001001/23020127/13000011 Establishment of ICT work Station			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
26001001/23050103/13000012 Admin of Criminal Justice Monitoring Cmittee of Abia State(A		40,000,000.00	50,000,000.00	50,000,000.00	10,000,000.00+	20.00%+	13,000,000.00	13,325,300.00	13,000,000.00
26002001/23050101/13000001 Production of Laws of Abia State (2006-2013)			25,500,600.00	25,500,600.00	25,500,600.00+	100.00%+			
26002001/23050101/13000002 Research into the customary practices of our people and publ			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	8,000,000.00	8,200,400.00	8,000,000.00
26002001/23050101/13000004 Workshops Seminars Conferences and Colloquiums			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	2,550,000.00	2,613,500.00	2,550,000.00
26002001/23010115/13000005 Purchase of Photocopier			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	2,500,962.00	2,563,100.00	2,500,962.00
26002001/23010119/13000006 Purchase of a Generating Set			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+			
26002001/23050101/13000007 Collation and Publication of Currents Laws of Abia State			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
26002001/23010105/13000009 Purchase of Utility Vehicle			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
26051001/23010125/05000002 Purchase of Library Books and Equipment at Umuahia North		21,450,000.00			21,450,000.00-				
26051001/23010119/06000016 Fencing of Ohafia Court							5,000,000.00	5,124,900.00	5,000,000.00
26051001/23010121/06000017 Fencing of Okpuala Ngwa Court Hall							5,000,000.00	5,124,900.00	5,000,000.00
26051001/23020127/11000010 Provision of ICT Equipment at Judiciary Hqtrs & High Courts		6,450,000.00	8,000,000.00	8,000,000.00	1,550,000.00+	19.38%+	5,000,000.00	5,124,900.00	5,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
26051001/23050103/13000007			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
26051001/23020101/13000020							20,000,000.00	20,500,600.00	20,000,000.00
26051001/23030121/13000027							10,000,000.00	10,249,700.00	10,000,000.00
26051001/23010112/13000028			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
26051001/23010112/13000030		15,000,000.00	15,000,000.00	15,000,000.00			15,000,000.00	15,374,600.00	15,000,000.00
26051001/23020101/13000031			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
26051001/23020104/13000036			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
26051001/23020104/13000037		19,250,000.00	25,000,000.00	25,000,000.00	5,750,000.00+	23.00%+			
26051001/23020127/13000038			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
26051001/23010119/13000040			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
26052001/23020127/11000008		15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00+	25.00%+	30,000,000.00	30,750,300.00	30,000,000.00
26052001/23010125/13000014	5,000,000.00	5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00+	37.50%+	10,000,000.00	10,249,700.00	10,000,000.00
26052001/23010105/13000015							300,000,000.00	307,500,600.00	300,000,000.00
26052001/23020118/13000016	15,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	13,000,000.00	13,325,300.00	13,000,000.00
26052001/23010129/13000017			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,000,000.00
26052001/23020101/13000019			28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+			
26052001/23020104/13000020			13,000,000.00	13,000,000.00	13,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
26052001/23020104/13000021			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
26052001/23020124/13000022			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
26051002/23010122/04000001			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00
26051002/23020127/11000002			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00
26051002/23010112/13000001			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,175,200.00	7,000,000.00
26051002/23010119/14000001			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00	4,099,700.00	4,000,000.00
13001001/23050101/08000001			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	52,000,000.00	53,300,100.00	52,000,000.00
13001001/23020118/08000005	60,000,000.00								
13001001/23050101/08000006	30,000,000.00	3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	40.00%+	6,000,000.00	6,150,100.00	6,000,000.00
13001001/23050101/08000009		20,000,000.00	20,000,000.00	20,000,000.00			25,000,000.00	25,625,400.00	25,000,000.00
13001001/23050101/08000010			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,000,000.00
13001001/23050101/08000011	7,600,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
13001001/23050104/08000012	2,500,000.00						40,000,000.00	41,000,000.00	40,000,000.00
13001001/23050104/08000013	4,000,000.00						10,000,000.00	10,249,700.00	10,000,000.00
13001001/23050104/08000014							25,000,000.00	25,625,400.00	25,000,000.00
13001001/23050104/08000016	5,000,000.00						70,000,000.00	71,750,300.00	70,000,000.00
13001001/23010126/08000017		5,000,000.00	5,000,000.00	5,000,000.00					
13001001/23020112/08000018							7,000,000,000.00	7,175,000,000.00	7,000,000,000.00
13001001/23020112/08000019	26,850,000.00	5,380,000.00	15,000,000.00	15,000,000.00	9,620,000.00+	64.13%+			
13001001/23020112/08000020	8,000,000.00		12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,000,000.00
13001001/23020112/08000021							2,000,000.00	2,050,400.00	2,000,000.00
13001001/23020112/08000022	2,000,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
13001001/23020112/08000024							50,000,000.00	51,249,700.00	50,000,000.00
13001001/23020112/08000025	10,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,000,000.00
13001001/23050101/08000026			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
13001001/23050101/08000027							130,246,000.00	133,501,800.00	130,246,000.00
13001001/23050101/08000028							120,000,000.00	123,000,000.00	120,000,000.00
13001001/23050101/08000029							20,000,000.00	20,500,600.00	20,000,000.00
13001001/23050101/08000030							20,000,000.00	20,500,600.00	20,000,000.00
13001001/23030118/08000031							2,000,000,000.00	2,050,000,000.00	2,000,000,000.00
13001001/23050101/08000032							30,000,000.00	30,750,300.00	30,000,000.00
13001001/23050101/08000033							25,000,000.00	25,625,400.00	25,000,000.00
13001001/23050101/08000034							20,000,000.00	20,500,600.00	20,000,000.00
13001001/23050101/08000035							10,000,000.00	10,249,700.00	10,000,000.00
13001001/23050101/08000036							12,000,000.00	12,300,100.00	12,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
13001001/23050101/08000037							11,000,000.00	11,274,900.00	11,000,000.00
13001001/23050101/08000039							40,000,000.00	41,000,000.00	40,000,000.00
13001001/23020106/08000040							100,000,000.00	102,500,600.00	100,000,000.00
13001001/23050101/08000041							250,000,000.00	256,249,700.00	250,000,000.00
13001001/23050101/08000042							10,000,000.00	10,249,700.00	10,000,000.00
13001001/23050101/08000043							15,000,000.00	15,374,600.00	15,000,000.00
13001001/23050101/08000044							20,000,000.00	20,500,600.00	20,000,000.00
13001001/23050101/08000045							5,000,000.00	5,124,900.00	5,000,000.00
13001001/23050101/08000046							4,500,000,000.00	4,612,500,600.00	4,500,000,000.00
13001001/23050101/08000047							50,000,000.00	51,249,700.00	50,000,000.00
13002001/23050101/08000001							20,000,000.00	20,500,600.00	20,000,000.00
13002001/23050101/08000002							25,000,000.00	25,625,400.00	25,000,000.00
13002001/23050101/08000003							30,000,000.00	30,750,300.00	30,000,000.00
13002001/23050101/08000004							30,000,000.00	30,750,300.00	30,000,000.00
13002001/23010126/08000005							50,000,000.00	51,249,700.00	50,000,000.00
13002001/23050101/08000006							15,000,000.00	15,374,600.00	15,000,000.00
13002001/23050101/08000007							25,000,000.00	25,625,400.00	25,000,000.00
13002001/23050101/08000008							10,000,000.00	10,249,700.00	10,000,000.00
14001001/23020113/01000001							10,000,000.00	10,249,700.00	10,000,000.00
14001001/23020118/02000001				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+		
14001001/23020119/02000002				6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	100,000,000.00	102,500,600.00
14001001/23050101/05000001							30,000,000.00	30,750,300.00	30,000,000.00
14001001/23030103/05000002							120,000,000.00	123,000,000.00	120,000,000.00
14001001/23020107/05000003							50,000,000.00	51,249,700.00	50,000,000.00
14001001/23030106/05000005							20,000,000.00	20,500,600.00	20,000,000.00
14001001/23030106/05000006							20,000,000.00	20,500,600.00	20,000,000.00
14001001/23050101/05000010							10,000,000.00	10,249,700.00	10,000,000.00
14001001/23030118/07000002				6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	100,000,000.00	102,500,600.00
14001001/23020114/07000007				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	100,000,000.00	102,500,600.00
14001001/23020119/07000009	25,013,769.70	6,493,955,146.69	480,000,000.00	480,000,000.00	6,013,955,146.69-	1,252.91%-	480,000,000.00	492,000,000.00	480,000,000.00
14001001/23050101/07000013				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+		
14001001/23020107/07000014							200,000,000.00	205,000,000.00	200,000,000.00
14001001/23050101/07000015							50,000,000.00	51,249,700.00	50,000,000.00
14001001/23050101/07000016							100,000,000.00	102,500,600.00	100,000,000.00
14001001/23050101/07000017							35,000,000.00	35,875,100.00	35,000,000.00
14001001/23020107/07000018							100,000,000.00	102,500,600.00	100,000,000.00
14001001/23020112/07000019							250,000,000.00	256,249,700.00	250,000,000.00
14001001/23020119/07000020							103,000,000.00	105,575,000.00	103,000,000.00
14001001/23050101/07000021							300,000,000.00	307,500,600.00	300,000,000.00
14001001/23050101/07000022							30,000,000.00	30,750,300.00	30,000,000.00
14001001/23050101/07000023							20,000,000.00	20,500,600.00	20,000,000.00
14001001/23050101/07000024							30,000,000.00	30,750,300.00	30,000,000.00
14001001/23050101/07000025							20,000,000.00	20,500,600.00	20,000,000.00
14001001/23050101/07000026							5,000,000.00	5,124,900.00	5,000,000.00
14001001/23050101/07000027							50,000,000.00	51,249,700.00	50,000,000.00
14001001/23050101/07000028							500,000,000.00	512,500,600.00	500,000,000.00
14001001/23050101/07000029							60,000,000.00	61,500,600.00	60,000,000.00
14001001/23020124/07000030							30,000,000.00	30,750,300.00	30,000,000.00
14001001/23020124/07000040							40,000,000.00	41,000,000.00	40,000,000.00
14001001/23020104/07000051							40,000,000.00	41,000,000.00	40,000,000.00
14001001/23030104/07000052							13,000,000.00	13,325,300.00	13,000,000.00
14001001/23050101/07000053							20,000,000.00	20,500,600.00	20,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
14001001/23050101/07000054							10,000,000.00	10,249,700.00	10,000,000.00
14001001/23030124/07000056							50,000,000.00	51,249,700.00	50,000,000.00
14001001/23030112/07000059							1,500,000.00	1,537,800.00	1,500,000.00
14001001/23030103/07000060							8,000,000.00	8,200,400.00	8,000,000.00
14001001/23050101/07000061							20,000,000.00	20,500,600.00	20,000,000.00
14001001/23050101/07000062							25,000,000.00	25,625,400.00	25,000,000.00
14001001/23050101/08000005	63,500,000.00	49,168,500.00	60,000,000.00	60,000,000.00	10,831,500.00+	18.05%+	500,000,000.00	512,500,600.00	500,000,000.00
14001001/23020104/08000006			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	65,000,000.00	66,625,400.00	65,000,000.00
14001001/23020104/08000007			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
14001001/23020114/08000008			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
14001001/23010106/08000010			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	85,000,000.00	87,124,900.00	85,000,000.00
14001001/23020119/08000011			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	300,000,000.00	307,500,600.00	300,000,000.00
14001001/23020118/08000012			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
14001001/23020118/08000014			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
14001001/23020114/17000001							20,000,000.00	20,500,600.00	20,000,000.00
17001001/23050101/05000024							20,000,000.00	20,500,600.00	20,000,000.00
17001001/23050101/05000025			10,000,000.00				15,000,000.00	15,374,600.00	15,000,000.00
17001001/23050101/05000026			50,000,000.00				50,000,000.00	51,249,700.00	50,000,000.00
17001001/23050104/05000029	397,000,000.00	40,000,000.00	200,000,000.00	180,000,000.00	140,000,000.00+	77.78%+	400,000,000.00	410,000,000.00	400,000,000.00
17001001/23050101/05000031	5,000,000.00		10,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
17001001/23010124/05000032		5,000,000.00	10,000,000.00		5,000,000.00-		12,000,000.00	12,300,100.00	12,000,000.00
17001001/23050101/05000041		9,611,500.00	20,000,000.00		9,611,500.00-		8,000,000.00	8,200,400.00	8,000,000.00
17001001/23050101/05000043		17,560,000.00	2,000,000.00	18,000,000.00	440,000.00+	2.44%+	18,000,000.00	18,450,200.00	18,000,000.00
17001001/23020118/05000044			40,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
17001001/23050101/05000045			40,000,000.00				2,000,000.00	2,050,400.00	2,000,000.00
17001001/23050101/05000046			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
17001001/23050101/05000047			100,000,000.00				5,000,000.00	5,124,900.00	5,000,000.00
17001001/23050101/05000048			10,000,000.00				10,000,000.00	10,249,700.00	10,000,000.00
17001001/23020101/05000052			20,000,000.00						
17001001/23020107/05000053			30,000,000.00						
17001001/23050101/05000054			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
17001001/23020111/05000055			10,000,000.00						
17001001/23050101/05000056			10,000,000.00				5,000,000.00	5,124,900.00	5,000,000.00
17001001/23050101/05000057							10,000,000.00	10,249,700.00	10,000,000.00
17001001/23050101/05000058							10,000,000.00	10,249,700.00	10,000,000.00
17001001/23020107/05000059							850,000,000.00	871,249,700.00	850,000,000.00
17001001/23050101/05000060							25,000,000.00	25,625,400.00	25,000,000.00
17001001/23050101/05000061							20,145,910,345.00	20,649,558,200.00	20,145,910,345.00
17001001/23050101/11000002			10,000,000.00				5,000,000.00	5,124,900.00	5,000,000.00
17001001/23050102/11000003							200,000,000.00	205,000,000.00	200,000,000.00
17001001/23050101/13000003			8,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
17001001/23010125/13000004			10,000,000.00						
17001001/23010102/13000007		1,128,800.00	10,000,000.00		1,128,800.00-				
17001001/23050101/13000009							10,000,000.00	10,249,700.00	10,000,000.00
17003001/23030106/05000005			42,000,000.00	21,000,000.00	21,000,000.00+	100.00%+	1,600,000,000.00	1,640,000,000.00	1,600,000,000.00
17003001/23010112/05000007		621,000.00			621,000.00-		5,050,000.00	5,176,500.00	5,050,000.00
17003001/23010113/05000008							10,000,000.00	10,249,700.00	10,000,000.00
17003001/23030106/05000022			515,000,000.00	257,500,000.00	257,500,000.00+	100.00%+			
17003001/23030105/05000023							180,000,000.00	184,500,600.00	180,000,000.00
17003001/23050103/05000028			2,913,600.00	1,456,800.00	1,456,800.00+	100.00%+			
17003001/23020107/05000043			119,200,400.00	59,600,200.00	59,600,200.00+	100.00%+	340,000,000.00	348,500,600.00	340,000,000.00
17003001/23010129/05000073							4,000,000.00	4,099,700.00	4,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17003001/23010129/05000074			108,500,600.00	54,250,300.00	54,250,300.00+	100.00%+	90,000,000.00	92,249,700.00	90,000,000.00
17003001/23030106/05000075			305,300,100.00	213,857,700.00	213,857,700.00+	100.00%+	1,500,000,000.00	1,537,500,600.00	1,500,000,000.00
17003001/23020107/05000076							3,600,000,000.00	3,690,000,000.00	3,600,000,000.00
17003001/23020107/05000077							493,000,000.00	505,325,300.00	493,000,000.00
17003001/23020107/05000078							510,000,000.00	522,750,300.00	510,000,000.00
17003001/23020107/05000079							50,000,000.00	51,249,700.00	50,000,000.00
17003001/23020107/05000080							65,800,000.00	67,445,300.00	65,800,000.00
17003001/23050101/05000081							2,500,000.00	2,563,000.00	2,500,000.00
17003001/23020107/05000082							9,000,000.00	9,224,500.00	9,000,000.00
17003001/23050103/05000083							9,000,000.00	9,224,500.00	9,000,000.00
17003001/23020107/05000084							41,000,000.00	42,025,200.00	41,000,000.00
17003001/23020107/05000085							230,000,000.00	235,750,300.00	230,000,000.00
17003001/23020101/06000001							21,615,500.00	22,156,000.00	21,615,500.00
17008001/23030110/02000003			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,000,000.00
17008001/23010112/02000006			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
17008001/23010119/02000011			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
17008001/23010125/02000012			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,000,000.00
17008001/23030110/02000016			18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	18,000,000.00	18,450,200.00	18,000,000.00
17008001/23030110/02000017			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
17010001/23040102/05000014			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
17010001/23030121/13000015			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	4,500,000.00	4,612,300.00	4,500,000.00
17010001/23010101/13000016							3,000,000.00	3,074,500.00	3,000,000.00
17018001/23010101/05000001			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	100,000,000.00
17019001/23010127/05000010			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00	12,300,100.00	12,000,000.00
17019001/23030110/05000011			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,125,006.00	10,378,100.00	10,125,006.00
17021001/23040102/09000001			300,000,000.00	150,000,000.00	150,000,000.00+	100.00%+	200,000,000.00	205,000,000.00	200,000,000.00
17064001/23010123/13000006	1,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,500,000.00	1,537,800.00	1,500,000.00
17003002/23050101/05000001			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	12,531,250.00	12,844,000.00	12,531,250.00
17003002/23050104/05000002			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	3,140,625.00	3,219,600.00	3,140,625.00
17003002/23050101/05000003							4,390,625.00	4,500,600.00	4,390,625.00
17003002/23050101/05000004			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	3,268,750.00	3,350,500.00	3,268,750.00
17003002/23010112/13000001			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,756,250.00	2,824,800.00	2,756,250.00
17003002/23010124/13000002							10,896,875.00	11,169,300.00	10,896,875.00
17003002/23050102/13000003			500,600.00	500,600.00	500,600.00+	100.00%+	2,756,250.00	2,824,800.00	2,756,250.00
17003002/23050102/13000004			500,600.00	500,600.00	500,600.00+	100.00%+	1,378,125.00	1,412,900.00	1,378,125.00
17003002/23010108/13000005			17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+			
17003002/23010115/13000006			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,067,180.00	2,118,800.00	2,067,180.00
17003002/23010119/13000007			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
17001002/23050102/11000001							100,000,000.00	102,500,600.00	100,000,000.00
17001002/23020101/13000001			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
17001002/23010112/13000002			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
17001002/23050101/13000003			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	100,000,000.00
17001002/23010129/13000004			207,000,000.00	207,000,000.00	207,000,000.00+	100.00%+	207,000,000.00	212,175,200.00	207,000,000.00
21001001/23030105/04000001	65,000,000.00	477,130,650.00	51,000,000.00	510,000,000.00	32,869,350.00+	6.44%+	500,000,000.00	512,500,600.00	500,000,000.00
21001001/23020106/04000003			40,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	100,000,000.00
21001001/23050101/04000004	2,000,000.00	7,970,000.00	72,000,000.00	20,000,000.00	12,030,000.00+	60.15%+	100,000,000.00	102,500,600.00	100,000,000.00
21001001/23010122/04000005	88,754,940.55		20,000,000.00				18,000,000.00	18,450,200.00	18,000,000.00
21001001/23010102/04000006	770,700,000.00	6,000,000.00	21,000,000.00		6,000,000.00-		70,885,000.00	72,656,700.00	70,885,000.00
21001001/23030105/04000007							38,860,000.00	39,831,900.00	38,860,000.00
21001001/23020106/04000008			4,000,000.00				10,675,000.00	10,942,300.00	10,675,000.00
21001001/23020106/04000009			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
21001001/23020106/04000010			2,000,000.00				20,000,000.00	20,500,600.00	20,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21001001/23030105/04000016			10,000,000.00				15,500,000.00	15,887,200.00	15,500,000.00
21001001/23030105/04000017	32,500,000.00								
21001001/23010102/04000018			22,000,000.00				230,000,000.00	235,750,300.00	230,000,000.00
21001001/23010122/04000020		47,212,750.00	10,000,000.00	110,000,000.00	62,787,250.00+	57.08%+	220,531,494.00	226,044,500.00	220,531,494.00
21001001/23050101/04000021			10,000,000.00				15,000,000.00	15,374,600.00	15,000,000.00
21001001/23020106/04000022	200,000,000.00								
21001001/23010106/04000023			51,000,000.00				150,000,000.00	153,750,300.00	150,000,000.00
21001001/23020106/04000030			20,000,000.00				250,000,000.00	256,249,700.00	250,000,000.00
21001001/23010105/04000031							200,000,000.00	205,000,000.00	200,000,000.00
21001001/23010122/04000035	49,000,000.00		81,000,000.00	131,000,000.00	131,000,000.00+	100.00%+			
21001001/23020106/04000047	20,000,000.00		40,000,000.00						
21001001/23030105/04000048	5,000,000.00		20,000,000.00				20,000,000.00	20,500,600.00	20,000,000.00
21001001/23020118/04000049			10,200,400.00				10,299,080.00	10,557,000.00	10,299,080.00
21001001/23050101/04000053	2,500,000.00		40,000,000.00	22,601,200.00	22,601,200.00+	100.00%+			
21001001/23050101/04000056			100,000,000.00						
21001001/23050101/04000059	3,500,000.00		30,500,600.00	50,500,600.00	50,500,600.00+	100.00%+	48,000,000.00	49,200,400.00	48,000,000.00
21001001/23050101/04000060	10,500,000.00		40,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	5,500,000.00	5,637,500.00	5,500,000.00
21001001/23010122/04000062			20,000,000.00						
21001001/23010122/04000063	30,000,000.00		50,000,000.00						
21001001/23010122/04000066			10,000,000.00						
21001001/23010122/04000068	20,000,000.00		20,000,000.00						
21001001/23050101/04000069	4,860,000.00						46,000,000.00	47,150,100.00	46,000,000.00
21001001/23010105/04000070	30,000,000.00		30,000,000.00				50,000,000.00	51,249,700.00	50,000,000.00
21001001/23010122/04000071			2,000,000.00						
21001001/23010122/04000072	200,000,000.00		2,000,000.00						
21001001/23010122/04000073			5,000,000.00				15,000,000.00	15,374,600.00	15,000,000.00
21001001/23020106/04000083			10,000,000.00						
21001001/23050101/04000087			10,200,400.00				20,000,000.00	20,500,600.00	20,000,000.00
21001001/23020106/04000088			10,000,000.00				20,000,000.00	20,500,600.00	20,000,000.00
21001001/23050101/04000089			10,000,000.00				20,000,000.00	20,500,600.00	20,000,000.00
21001001/23050101/04000090		22,635,133.15	10,000,000.00		22,635,133.15-				
21001001/23020106/04000091			800,000,000.00				50,000,000.00	51,249,700.00	50,000,000.00
21001001/23020106/04000092							40,000,000.00	41,000,000.00	40,000,000.00
21001001/23050101/04000093							25,000,000.00	25,625,400.00	25,000,000.00
21001001/23020106/04000094							5,000,000.00	5,124,900.00	5,000,000.00
21001001/23020106/04000095							10,000,000.00	10,249,700.00	10,000,000.00
21001001/23020106/04000097							7,000,000.00	7,175,200.00	7,000,000.00
21001001/23020106/04000098							15,000,000.00	15,374,600.00	15,000,000.00
21001001/23020106/04000099							20,000,000.00	20,500,600.00	20,000,000.00
21001001/23020106/04000100							3,000,000.00	3,074,500.00	3,000,000.00
21001001/23020106/04000101							30,000,000.00	30,750,300.00	30,000,000.00
21001001/23020106/04000102							5,000,000.00	5,124,900.00	5,000,000.00
21001001/23020106/04000103		1,833,000.00			1,833,000.00-		146,000,000.00	149,649,500.00	146,000,000.00
21001001/23020106/04000104							45,000,000.00	46,124,900.00	45,000,000.00
21001001/23010122/04000105							100,000,000.00	102,500,600.00	100,000,000.00
21001001/23010122/04000106							20,000,000.00	20,500,600.00	20,000,000.00
21001001/23020106/04000107							23,000,000,000.00	23,575,000,000.00	23,000,000,000.00
21001001/23020106/04000108							45,560,880,000.00	46,699,901,600.00	45,560,880,000.00
21001001/23050101/13000001	500,000.00		50,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	25,000,000.00
21001001/23050101/13000003		16,500,000.00	30,000,000.00	10,000,000.00	6,500,000.00-	65.00%-			
21001001/23050101/13000004			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	25,000,000.00
21001001/23050101/13000005	52,738,518.66	35,000,000.00	51,000,000.00	51,000,000.00	16,000,000.00+	31.37%+	70,500,000.00	72,262,900.00	70,500,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21002001/23010115/04000008			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,000,000.00
21002001/23030121/04000009							60,000,000.00	61,500,600.00	60,000,000.00
21003001/23010122/04000007	7,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
21003001/23010112/04000008			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
21003001/23020106/04000009			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
21003001/23050103/04000010			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
21003001/23050103/04000022			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
21003001/23010122/04000035			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
21003001/23010122/04000038			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00
21003001/23050101/04000052			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
21003001/23010122/04000056			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
21003001/23020106/04000057			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
21003001/23010108/04000058							45,000,000.00		45,000,000.00
21003001/23020106/04000059							3,345,000.00		3,345,000.00
21026001/23010113/04000001		665,000.00	38,500,600.00	28,500,600.00	27,835,600.00+	97.67%+			
21026001/23010119/04000002		635,000.00	20,000,000.00	20,000,000.00	19,365,000.00+	96.83%+	20,000,000.00	20,500,600.00	20,000,000.00
21026001/23010122/04000003	6,054,750.00	31,647,375.00	200,000,000.00	100,000,000.00	68,352,625.00+	68.35%+	100,000,000.00	102,500,600.00	100,000,000.00
21026001/23010105/04000004		33,725,000.00	125,000,000.00	75,000,000.00	41,275,000.00+	55.03%+	120,000,000.00	123,000,000.00	120,000,000.00
21026001/23050101/04000006	17,679,661.25	42,209,250.00	70,000,000.00	60,000,000.00	17,790,750.00+	29.65%+	70,000,000.00	71,750,300.00	70,000,000.00
21026002/23020106/04000015			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
21026002/23050101/04000016			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	60,000,000.00	61,500,600.00	60,000,000.00
21026002/23010106/05000001			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
21026002/23010108/05000002			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
21026002/23010112/05000003			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
21026002/23010113/05000004			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
21026002/23010114/05000005			7,500,600.00	7,500,600.00	7,500,600.00+	100.00%+	1,880,000.00	1,926,800.00	1,880,000.00
21026002/23010117/05000006			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+	400,000.00	410,500.00	400,000.00
21026002/23010119/05000007			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
21026002/23010120/05000008			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21026002/23010122/05000009			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	25,000,000.00
21026002/23010124/05000011			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
21026002/23010125/05000012			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
21026002/23010128/05000013			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	7,000,000.00	7,175,200.00	7,000,000.00
21026002/23020101/05000014			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
21026002/23020127/05000016			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
21026002/23030102/05000017			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
21026002/23040102/05000018			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
21026002/23020101/05000019			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	30,000,000.00
21026002/23020101/05000020							100,000,000.00	102,500,600.00	100,000,000.00
21026002/23050103/04000017							10,000,000.00	10,249,700.00	10,000,000.00
21027010/23020106/04000001								8,282,100.00	
21027010/23010122/04000002								819,900.00	
21027010/23020127/04000003								139,399,800.00	
21027010/23010122/04000004								60,941,200.00	
21027010/23010106/04000005							40,000,000.00	4,720,300.00	40,000,000.00
21027010/23010106/04000006								177,027,600.00	
21027010/23010122/04000007			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	44,930,000.00	5,996,400.00	44,930,000.00
21027010/23010122/04000008							172,710,000.00	74,250,900.00	172,710,000.00
21027010/23010122/04000009								25,625,400.00	
21027010/23010122/04000010							690,000.00	707,100.00	690,000.00
21027010/23010122/01000011								41,000,000.00	
21027010/23020106/04000013							4,605,000.00		4,605,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
21027010/23020106/04000014			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
21027010/23020106/04000015			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+		24,026,400.00	
21027010/23020106/04000016			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+		7,175,200.00	
21027010/23030105/04000019							72,440,000.00		72,440,000.00
21027010/23010122/04000020			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+			
21027010/23020106/04000021			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
21027010/23010122/04000022			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
21027010/23010122/04000023			35,000,000.00	35,000,000.00	35,000,000.00+	100.00%+			
21027010/23010119/04000024			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21027010/23010122/04000025			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
21027010/23010122/04000026			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21027010/23010122/04000027			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
21027010/23010122/04000031			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21027010/23010122/04000032			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
21027010/23010122/04000033							8,080,000.00		8,080,000.00
21027010/23010122/04000034							800,000.00		800,000.00
21027010/23010122/04000035							136,000,000.00		136,000,000.00
21027010/23020106/04000036							59,455,000.00		59,455,000.00
21027010/23010122/04000037							5,850,000.00		5,850,000.00
21027010/23020106/04000038							25,000,000.00		25,000,000.00
21027010/23010119/04000039							23,440,000.00		23,440,000.00
21102001/23010122/04000001			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
21102001/23010122/04000011			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
21102001/23010122/04000012			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
21102001/23020101/06000001							5,000,000.00	5,124,900.00	5,000,000.00
35001001/23050105/09000003	96,545,000.00	140,514,000.00	150,000,000.00	150,000,000.00	9,486,000.00+	6.32%+	300,000,000.00	307,500,600.00	300,000,000.00
35001001/23040104/09000005	64,910,000.00	8,622,000.00	72,000,000.00	5,000,000.00	3,622,000.00-	72.44%-	10,000,000.00	10,249,700.00	10,000,000.00
35001001/23040101/09000017		1,900,000.00	3,000,000.00	3,000,000.00	1,100,000.00+	36.67%+			
35001001/23010105/09000019			6,000,000.00						
35001001/23040102/09000025	4,919,972,748.70	17,000,000.00	100,000,000.00	25,000,000.00	8,000,000.00+	32.00%+			
35001001/23040102/09000028			38,000,000.00	38,000,000.00	38,000,000.00+	100.00%+			
35001001/23040105/09000030	885,281,030.00	86,448,500.00	960,000,000.00	660,000,000.00	573,551,500.00+	86.90%+	600,000,000.00	615,000,000.00	600,000,000.00
35001001/23040105/09000031			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
35001001/23040105/09000032	81,410,000.00	31,370,820.00	203,000,000.00	32,000,000.00	629,180.00+	1.97%+	21,576,120.00	22,115,300.00	21,576,120.00
35001001/23040105/09000033			100,000,000.00						
35001001/23040105/09000034			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
35001001/23010122/09000038			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
35001001/23010122/09000039			48,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	49,000,000.00	50,224,500.00	49,000,000.00
35001001/23040105/09000044							153,000,000.00	156,824,800.00	153,000,000.00
35001001/23040105/09000045							68,000,000.00	69,699,900.00	68,000,000.00
35001001/23040105/09000046							100,000,000.00	102,500,600.00	100,000,000.00
35001001/23040105/09000047							70,000,000.00	71,750,300.00	70,000,000.00
35001001/23040105/09000048							30,000,000.00	30,750,300.00	30,000,000.00
35001001/23040105/09000049							20,000,000.00	20,500,600.00	20,000,000.00
35001001/23010105/09000050							135,000,000.00	138,374,600.00	135,000,000.00
35001001/23040105/09000051							29,888,350.00	30,635,100.00	29,888,350.00
35001001/23040105/09000052							115,280,000.00	118,162,100.00	115,280,000.00
35001001/23040105/09000053							177,566,480.00	182,006,000.00	177,566,480.00
35001001/23040105/09000054							23,343,900.00	23,927,900.00	23,343,900.00
35001001/23030112/09000055							5,000,000.00	5,124,900.00	5,000,000.00
35001001/23010115/09000056							800,000.00	819,900.00	800,000.00
35001001/23010117/09000057							480,000.00	492,200.00	480,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
35001001/23040105/09000058							369,272,870.00	378,504,200.00	369,272,870.00
35001001/23040102/09000059							160,792,280.00	164,811,600.00	160,792,280.00
35001001/23040105/09000060							40,000,000.00	41,000,000.00	40,000,000.00
35001001/23040105/09000061							30,000,000.00	30,750,300.00	30,000,000.00
35001001/23040105/09000062							95,000,000.00	97,374,600.00	95,000,000.00
35016001/23010112/09000002	5,000,000.00		5,200,400.00	5,200,400.00	5,200,400.00+	100.00%+	5,330,000.00	5,463,400.00	5,330,000.00
35016001/23040102/09000003	84,950,000.00	104,200,000.00	80,000,000.00	80,000,000.00	24,200,000.00-	30.25%-	82,000,000.00	84,050,400.00	82,000,000.00
35016001/23040104/09000004	158,117,000.00								
35016001/23040104/09000005	363,655,000.00	23,140,000.00			23,140,000.00-				
35016001/23040104/09000006	24,000,000.00								
35016001/23040104/09000008	10,000,000.00	12,500,000.00	10,000,000.00	10,000,000.00	2,500,000.00-	25.00%-	10,250,000.00	10,506,600.00	10,250,000.00
35016001/23010107/09000009	4,416,000.00	5,200,000.00	5,200,400.00	5,200,400.00	400.00+	0.01%+	45,000,000.00	46,124,900.00	45,000,000.00
35016001/23050104/09000011							10,500,000.00	10,762,300.00	10,500,000.00
35016001/23040102/09000012	139,137,000.00	14,050,000.00	18,000,000.00	18,000,000.00	3,950,000.00+	21.94%+	18,450,000.00	18,911,200.00	18,450,000.00
35016001/23040102/09000013	12,000,000.00	2,000,000.00	12,500,600.00	12,500,600.00	10,500,600.00+	84.00%+	12,812,500.00	13,133,200.00	12,812,500.00
35016001/23040104/09000016	279,500,000.00	162,735,662.64	187,000,000.00	187,000,000.00	24,264,337.36+	12.98%+	191,675,000.00	196,467,000.00	191,675,000.00
35016001/23040104/09000017			300,100.00	300,100.00	300,100.00+	100.00%+	307,500.00	315,700.00	307,500.00
35016001/23020101/09000015		24,400,500.00	100,000,000.00	100,000,000.00	75,599,500.00+	75.60%+	102,500,000.00	105,062,400.00	102,500,000.00
35016001/23040105/09000019		709,753,983.62	400,000,000.00	400,000,000.00	309,753,983.62-	77.44%-	450,000,000.00	461,249,700.00	450,000,000.00
39001001/23050101/08000006		22,971,600.00	20,000,000.00	37,000,000.00	14,028,400.00+	37.91%+			
39001001/23020112/08000007	5,000,000.00	3,002,343.90	7,000,000.00	7,000,000.00	3,997,656.10+	57.11%+			
39001001/23050101/08000008		16,500,000.00	10,000,000.00	68,000,000.00	51,500,000.00+	75.74%+			
39001001/23030111/08000022	119,250,000.00	93,093,660.00	2,000,000,000.00	1,050,000,000.00	956,906,340.00+	91.13%+			
39001001/23020112/08000023	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
39001001/23050101/08000024	21,000,000.00	20,000,000.00	22,000,000.00	22,000,000.00	2,000,000.00+	9.09%+			
39001001/23050101/08000025		1,240,000.00	15,000,000.00	25,000,000.00	23,760,000.00+	95.04%+			
39001001/23020103/08000027			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
39001001/23030111/08000027			500,000,000.00	325,000,000.00	325,000,000.00+	100.00%+			
39001001/23050101/13100006		24,332,500.00	7,000,000.00	27,000,000.00	2,667,500.00+	9.88%+			
51001001/23030125/13000004			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	8,500,000.00	8,713,000.00	8,500,000.00
51001001/23020127/13000008			36,500,600.00	36,500,600.00	36,500,600.00+	100.00%+	7,500,000.00	7,687,800.00	7,500,000.00
51001001/23010112/13000011		4,800,000.00	6,000,000.00	6,000,000.00	1,200,000.00+	20.00%+			
51001001/23050101/13000016		1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+	2.50%+	3,000,000.00	3,074,500.00	3,000,000.00
51001001/23050101/13000017							25,000,000.00	25,625,400.00	25,000,000.00
51001001/23050101/13000018							25,000,000.00	25,625,400.00	25,000,000.00
51001001/23010119/14000001			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
69001001/23030111/13000001			500,600.00						
69001001/23010130/13000003			2,500,600.00						
69001001/23010112/13000005			500,600.00						
69001001/23010114/13000006			1,500,600.00						
69001001/23010119/13000007			1,000,000.00						
70001001/23020119/13000003			10,000,000.00						
70001001/23020119/13000006			8,000,000.00						
70001001/23050101/13000007			10,000,000.00						
70001001/23010105/13000008			5,000,000.00						
70001001/23010112/13000009			2,000,000.00						
70001001/23010113/13000010			1,500,600.00						
70001001/23010114/13000011			1,000,000.00						
75001001/23010112/05000001			2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+			
75001001/23010113/05000002			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
75001001/23010119/05000003			1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+			
75001001/23030106/05000005			400,000,000.00	140,000,000.00	140,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
75001001/23020107/05000006 Establishment of Education Center			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
75001001/23010125/05000007 Procurement and supply of science practical material			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
75001001/23020107/05000008 Construction of 3 classroom blocks in 6 Senior Sec. Schools			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
75001001/23010124/05000009 Purchase of Teaching Learning Equipment Aid For Snr Sec.Sch			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
75001001/23020107/05000010 Construction/Provision of Borehole in Senior Sec. Schools			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
75001001/23020111/05000011 Construction of library for 50 Senior Secondary Schools			180,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
75001001/23050102/05000012 Education management Information system database equipment			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
75001001/23010124/05000013 Furnishing of senior sec. schools and equipment procurement/			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
75001001/23050104/05000014 Scholarship Aid & Bursary Award			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
75001001/23050101/05000015 Establishment of skill acquisition centers in selected senio			75,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
75001001/23020107/05000016 Abia State school mapping senior sec. section.			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
75001001/23010124/05000017 Procurement of 5000 units of modern equipment in Senior Sec.			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
75001001/23010124/05000018 Provision of equipment of Technical Senior Sec. Schools.			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
75001001/23010124/05000019 Procurement of science lab tech equipment in Senior Sec. Sch			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
75001001/23010124/05000020 Development of Abia State strategic education sector plan			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
75001001/23010124/05000021 Procurement & distribution of instructional materials			8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
75001001/23010124/05000022 Construction of specialized Senior Sec. School for hearing i			80,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
75001001/23010125/05000023 Abia State E-Library			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
75001001/23010124/05000024 Procurement of E-Learning/ICT Teaching Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
75001001/23050101/05000025 Abia Annual education summit			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
75001001/23050101/05000026 Programme/Project monitoring and evaluation of state educati			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
75001001/23020107/05000027 Construction of toilets in Senior Sec. Schools in the state			20,000,000.00						
75001001/23050101/05000028 Abia State Sickle Cell Adviocay Programme in Senior Sec. Sch			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
75001001/23050101/05000029 School of the visually impaired feeding programme			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
75001001/23010124/05000030 E-Learning/Radio/TV Education Programme			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
75001001/23050101/05000031 Abia State Safe School Programme			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
75001001/23050101/05000032 Annual school census in Abia State			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
75001001/23020102/05000033 Provision of additional office accommodation			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
Total	35,181,198,957.86	42,984,751,611.34	57,086,657,100.00	53,432,517,776.00	10,447,766,164.66+	19.55%+	273,284,040,167.00	288,846,190,100.00	273,284,040,167.00
Note 11 - Umuahia South									
11018001/23050101/13000009 Development Of Intelligent Database			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,250,000.00	5,381,700.00	5,250,000.00
11101001/23030106/05000011 Renovation of two (2) classroom halls at Amibo Community Sec	1,160,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
11101001/23030106/05000018 Renovation of two (2) classrooms one (1) hall and one (1) o	300,000.00		1,900,300.00	1,900,300.00	1,900,300.00+	100.00%+			
11101001/23030106/05000034 Renovation of three(3) classrooms with two (2) offices at Og	6,000,000.00								
11101001/23030106/05000050 Renov of Amibo Comm sec. school Hall Amibo Ubakala Umu Sth	6,500,000.00								
11101001/23020104/06000020 Renovation of Itaja Ehre Olokoro Civic Hall in Umuahia Sout	900,000.00		3,300,100.00	3,300,100.00	3,300,100.00+	100.00%+			
11101001/23030103/06000023 Rehabilitation of Mgbedeala Civic hall in Umuahia South L.G.	1,640,000.00		5,500,600.00	5,500,600.00	5,500,600.00+	100.00%+			
15001001/23020113/01000108 Special Intervention Projects	10,850,000.00	850,000.00	60,000,000.00	60,000,000.00	59,150,000.00+	98.58%+			
22001001/23020118/13000018 Development of Ovom Industrial Cluster							25,000,000.00	25,625,400.00	25,000,000.00
29001002/23030118/02000007 Fumigation of all Markets Motor Parks and other Public plac			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,000,000.00
34001001/23020114/17000071 Construction of Umuopara Ring Road			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	200,000,000.00	205,000,000.00	200,000,000.00
34001001/23020114/17000323 Construction of Apunmiri -umuoshi - umuejeaya Mgbarakuma Ahi			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000447 Erosion Control Works at Olokoro Culvert			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000449 Rehabilitation of Access Road to federal Character Commissio			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000471 Construction of Road from Ukpakiri Primary School to Abayi O			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000778 Reconstruction of some Failed portions Along Olokoro Road an				100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000797 Construction of Umuogo/Nsukwe Ring Road Umuahia South L.G.A							400,000,000.00	205,000,000.00	400,000,000.00
34001001/23030113/17000809 Constru of Ubakala Ring from Amigbo-Eziama-Amizu Umuahia							450,000,000.00	307,500,600.00	450,000,000.00
38004001/23030127/13000007 Establishment of data bank and purchase of ict room equipmen			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	26,282,500.00	26,939,900.00	26,282,500.00
52001001/23030104/10000013 Rehabilitation & Mait. of Rural Water Scheme in Abia	2,000,000.00	22,700,000.00	100,000,000.00	100,000,000.00	77,300,000.00+	77.30%+			
52001001/23030104/10000018 Mapping Enumeration and Geological data across the State			5,000,000.00				10,000,000.00	10,249,700.00	10,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
52001001/23020104/10000020		12,718,812.07	32,000,000.00	32,000,000.00	19,281,187.93+	60.25%+	15,000,000.00	15,374,600.00	15,000,000.00
52001001/23020105/10000022			5,000,000.00				5,000,000.00	5,124,900.00	5,000,000.00
52001001/23020105/10000025			20,000,000.00						
52001001/23020118/10000026			10,000,000.00						
52001001/23050103/10000029							10,000,000.00	10,249,700.00	10,000,000.00
52001001/23030104/10000031							200,000,000.00	205,000,000.00	200,000,000.00
52001001/23020104/14000014			30,000,000.00						
52001001/23010119/14000015			30,000,000.00				30,000,000.00	30,750,300.00	30,000,000.00
52001001/23020123/14000018	2,000,000,000.00	44,165,000.00	40,000,000.00	32,802,000.00	11,363,000.00-	34.64%-			
52001001/23020123/14000032		42,520,000.00	30,000,000.00	42,520,000.00					
52001001/23020123/14000033			30,000,000.00						
52001001/23030123/14000034		38,606,000.00	30,000,000.00	38,606,000.00					
52001001/23020123/14000035			30,000,000.00						
52001001/23030123/14000036		42,053,000.00	20,000,000.00	42,053,000.00					
52001001/23020123/14000037			20,000,000.00						
52001001/23020123/14000038			20,000,000.00						
52001001/23020123/14000039			20,000,000.00						
52001001/23020123/14000040			20,000,000.00						
52001001/23030123/14000041		40,706,000.00	10,000,000.00	40,706,000.00					
52001001/23020123/14000042		30,090,000.00	10,000,000.00	30,090,000.00					
52001001/23020123/14000066			15,000,000.00						
52001001/23020123/14000067			15,000,000.00						
52001001/23020123/14000078			15,000,000.00						
52001001/23020123/14000079		27,800,000.00	31,000,000.00	27,800,000.00					
52001001/23020103/14000082			30,000,000.00						
52001001/23020103/14000083			20,000,000.00						
52001001/23020103/14000084		37,896,245.00	50,000,000.00	45,000,000.00	7,103,755.00+	15.79%+			
52001001/23020103/14000085			10,000,000.00						
52001001/23020103/14000086			20,000,000.00						
52102001/23020105/10000013			200,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
52103001/23050101/14000007			1,667,500.00	1,667,500.00	1,667,500.00+	100.00%+	1,500,000.00	1,537,800.00	1,500,000.00
52103001/23000000/10000008			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	1,000,000.00	1,025,200.00	1,000,000.00
52103001/23050101/10000009			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00	30,750,300.00	30,000,000.00
52103001/23050103/10000010			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00
52103001/23050101/10000014			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
52103001/23030104/10000015			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,000,000.00
52103001/23010105/13000002							30,000,000.00	30,750,300.00	30,000,000.00
52103001/23010129/13000003							25,000,000.00	25,625,400.00	25,000,000.00
52103001/23010129/13000004							160,000,000.00	164,000,000.00	160,000,000.00
54001001/23050101/03000021			3,000,000.00						
54001001/23050101/03000022			8,000,000.00						
54001001/23050101/03000023			10,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
54001001/23050101/03000024			5,000,000.00	42,708,800.00	42,708,800.00+	100.00%+			
54001001/23050101/03000025			2,000,000.00						
54001001/23050103/03000027	15,047,354.96		18,000,000.00	48,000,000.00	48,000,000.00+	100.00%+			
54001001/23050103/03000033		451,257.00	200,001,200.00	205,492,900.00	205,041,643.00+	99.78%+			
54001001/23020104/06000011			20,000,000.00						
54001001/23020124/12000007			20,000,000.00						
54001001/23020103/14000010			20,000,000.00						
54001001/23020103/14000012			20,000,000.00						
54001001/23020114/17000003			5,200,500.00						
53010001/23010107/06000004							30,000,000.00	30,750,300.00	30,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
53010001/23030121/13000001 Renovation of Office Building		1,000,000.00	3,000,000.00	3,000,000.00	2,000,000.00+	66.67%+			
53010001/23010106/13000002 Purchase of Hilux Van			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
53010001/23010101/13000003 Acquisition of Capital Assets (1Hydration brick Molding Mach	2,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
53010001/23020114/13000007 Provision of road electricity and water infrastructure in U			70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	55,000,000.00	56,374,600.00	55,000,000.00
53010001/23020104/13000008 Development of Layout Design for Umuuanunu Ovom (Dovi)Obingwa	2,400,000.00		40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
53010001/23020104/13000009 Site Clearing/Percelation in Umuuanunu Ovom (Dovi) Obingwa	2,400,000.00		100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	56,000,000.00	57,399,800.00	56,000,000.00
53010001/23010113/13000010 Provision of Information Technology (Computers and its Ac			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00
53010001/23020114/13000011 Compensation to Umuuanunu Ovom (Dovi Estate)	11,500,000.00		40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	40,000,000.00	41,000,000.00	40,000,000.00
60001001/23020104/06000060 Isiaya Ohafia			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
60001001/23020118/06000075 Compensation for acquiring 608 hectares of land at New Abia							510,000,000.00	522,750,300.00	510,000,000.00
60001001/23010101/06000080 Compensation for 300 hectares of land at Amibo Umuahia Sout							400,000,000.00	410,000,000.00	400,000,000.00
60001001/23010101/06000081 Compensation for 100 hectares of land at Ndagbo Isiadu Ibeku							135,000,000.00	138,374,600.00	135,000,000.00
71001001/23050101/13000025 Modern Ceramics Umuahia			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
71001001/23020118/13000029 Development of Amator Industrial Cluster			12,450,200.00	12,450,200.00	12,450,200.00+	100.00%+			
71001001/23020118/13000030 Establishment of Abia City Garment Industry	20,000,000.00		26,000,000.00	26,000,000.00	26,000,000.00+	100.00%+			
71001001/23020104/13000034 Establishment of INDUSTRIAL HOUSING ESTATE AT AMAKAMA IN UMU	31,000,000.00								
71001001/23020104/13000035 Establishment of INDUSTRIAL HOUSING ESTATE AT OSISIOMA IN OS	8,000,000.00								
71001001/23020118/13000036 Establishment of Abia Textile Mills at Abia Central and Nort			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
72001001/23050103/12000031 Production of MSME Directory in the State							5,000,000.00	5,124,900.00	5,000,000.00
72001001/23050103/12000032 Quality & Standard Gallery							5,000,000.00	5,124,900.00	5,000,000.00
72001001/23050103/13000031 Production of MSME Directory in the State			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
72001001/23050103/13000032 Quality & Standard Gallery			1,099,600.00	1,099,600.00	1,099,600.00+	100.00%+			
26001001/23010111/13000014 Establishment of Citizenship Mediation Centre in Umuahia &							10,000,000.00	10,249,700.00	10,000,000.00
14001001/23020107/05000008 Establishment of Skills Acquisition Centre at Ipupe Umuahia							20,000,000.00	20,500,600.00	20,000,000.00
14001001/23030124/07000034 Upgrading of Market at Ipupe Ogbo in Umuahia South LGA							20,000,000.00	20,500,600.00	20,000,000.00
17001001/23020111/05000049 Construction of Library Complex@Eziama Ubakala in Umuahia So			10,000,000.00						
17010001/23010115/13000013 Purchase of One Photocopy Machine			500,600.00	500,600.00	500,600.00+	100.00%+			
17064001/23020118/05000001 Conduct of State Exams	225,500,000.00	81,661,000.00	300,000,000.00	300,000,000.00	218,339,000.00+	72.78%+	326,000,000.00	334,150,100.00	326,000,000.00
17064001/23030121/13000001 Rehabilitation of Office Building	10,000,000.00	7,000,000.00	10,000,000.00	10,000,000.00	3,000,000.00+	30.00%+	4,500,000.00	4,612,300.00	4,500,000.00
17064001/23010113/13000002 Purchase of Office Equipment -20 Air Conditioners 20 Comput	19,546,400.00	15,800,000.00	20,000,000.00	20,000,000.00	4,200,000.00+	21.00%+	10,500,000.00	10,762,300.00	10,500,000.00
17064001/23050103/13000003 Examination Monitoring/Evaluation	6,960,600.00	995,000.00	7,500,600.00	7,500,600.00	6,505,600.00+	86.73%+	7,500,000.00	7,687,800.00	7,500,000.00
17064001/23010112/13000004 Purchase of Office Furniture 50no Synthetic Tables and Chair	6,000,000.00		6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+	2,500,000.00	2,563,000.00	2,500,000.00
17064001/23020107/13000005 Procurement / Installation of ICT Database	10,000,000.00	9,600,000.00	12,000,000.00	12,000,000.00	2,400,000.00+	20.00%+	4,500,000.00	4,612,300.00	4,500,000.00
21001001/23030105/04000050 Renovations of student hostels in Schools of Nursing and Mid			20,000,000.00				80,000,000.00	82,000,000.00	80,000,000.00
21027010/23010122/04000028 Purchase of B Scann machine Utra sound for Eye			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
35001001/23040102/09000029 Erosion Control at Umuahia South LGA			100,000,000.00	77,000,000.00	77,000,000.00+	100.00%+			
39001001/23050101/08000019 Physically Challenged Sports Competitions	5,000,000.00		7,000,000.00	27,000,000.00	27,000,000.00+	100.00%+			
Total	2,404,704,354.96	456,612,314.07	2,447,621,800.00	2,023,198,800.00	1,566,586,485.93+	77.43%+	3,373,532,500.00	3,099,123,900.00	3,373,532,500.00
Note 12 - Aba North									
11101001/23030106/05000051 Renovation of 4 classrooms at Omuma Primary Sch in Aba North	640,000.00								
11101001/23030113/17000001 Remedial Works on some failed roads in Aba	38,520,000.00	20,000,000.00			20,000,000.00-				
12003001/23050103/13000031 Production of Compendum of Laws passed in six House	30,000,000.00						20,000,000.00	20,500,600.00	20,000,000.00
22001001/23010129/12000047 Provision of Multi-layer Car Park at Ariaria Aba			317,008,400.00	117,008,400.00	117,008,400.00+	100.00%+	315,390,400.00	323,274,900.00	315,390,400.00
22001001/23010129/12000049 Provision of Shoe Plaza @Aba			40,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	44,809,000.00	45,929,200.00	44,809,000.00
22001001/23020118/13000006 Rehabilitation of Enyimba Hotels at Aba			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
29001001/23020124/02000013 Establishment of Ino. Trailer/Articulated Vehicle Park Aba							50,000,000.00	51,249,700.00	50,000,000.00
29001001/23050101/13000003 Construction of 50 Bus stop in Aba and Umuahia			16,000,000.00	16,000,000.00	16,000,000.00+	100.00%+	65,000,000.00	66,625,400.00	65,000,000.00
22005001/23050101/03000001 Design & Prod. of Equip./Machines for Small Scale Industries			7,500,600.00	7,500,600.00	7,500,600.00+	100.00%+	7,500,600.00	7,687,900.00	7,500,600.00
34001001/23020114/17000004 Reconstruction/Dualization of Aba - Owerri Road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000005 Reconstruction of Omeba Road Ehere-Ukaegbu Ogbo Hill Aba			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+			
34001001/23020114/17000007 Construction of Old Timber Street Ariaria			21,000,000.00	21,000,000.00	21,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

		Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
		₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000008	Construct.of Access Roads to Glass Industry/Fuss Factory Rd			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000011	Reconstruction/Dualization of Port-Harcourt Road Aba		5,000,000,000.00	24,500,600.00	24,500,600.00	4,975,499,400.00-	20,307.66%-			
34001001/23020114/17000146	Construction of Azuka Road to Akpu Road Aba			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000153	Construction of Ama Ogbonna Osusu Road Aba	1,600,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,000,000.00
34001001/23030113/17000207	Rehabilitation of Ikot-Ekpene Road to Opopo Junction			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	500,000,000.00	1,025,000,000.00	500,000,000.00
34001001/23030113/17000287	Rehabilitation of Old Express Road Osisioma Ngwa Aba 3.4km		340,000,000.00	20,000,000.00	340,000,000.00			948,067,907.00	971,769,500.00	948,067,907.00
34001001/23020114/17000295	Construction of Ubakala Ring Rd from Avodim to Nsukwe			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	150,000,000.00	153,750,300.00	150,000,000.00
34001001/23020114/17000296	Construction of Ahunnaya Street Aba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000301	Reconstruction of Adaelu Road Aba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000303	Construction of Flyover Ogbor Hill Aba and Osisioma			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000313	Rehabilitation of Hospital Roads Aba			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
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%+			
34001001/23020114/17000350	Construction of Ibere road Aba			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000354	Repairs and strengthening of Ngwa road Bridge Aba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000355	Reconstruction of Aba owerri road from Brass to rail crossin			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000356	Reconstruction of 4 Nor roads in the crown centre of Aba (vi			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000358	Reconstruction of Emelogu Stree Aba North 1.8km		416,250,000.00	20,000,000.00	220,000,000.00	196,250,000.00-	89.20%-	731,822,270.00	750,117,700.00	731,822,270.00
34001001/23020114/17000363	Construction of Ajiwe street/immaculate through Ahunnaya fro			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000370	Construction of Umuchichi road (phase 1) Aba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000376	Rehabilitation of Abak-PZ road Aba & Adjoining Streets Aba No			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	508,126,198.00	930,829,500.00	508,126,198.00
34001001/23020114/17000377	Rehabilitation of Egbelu Railway line Aba Owerri road GRA			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000393	Reconstruction of Akalanna Str. off Okigwe Road Aba.			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000405	Overlay of Milverton Extension Aba			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23030113/17000406	Rehabilitation/Reconstruction of Ajagba to Brass Link road			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020115/17000408	Reconstruction of Railway line Road Aba			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23030113/17000414	Rehabilitation of failed sections in Azikiwe road Georges S			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000420	Reconstruction of Okigwe Road Extension to General Hospital			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000423	Reconstruction of Ehi Road Aba			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000427	Construction of Discharge Drain from Osisioma Junction to Bo			22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+			
34001001/23020114/17000430	Repairs and Overlay of some Failed Sections along Opopo Junc			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000433	Construction of Connection of Glass industry Road with Alozi			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000459	Reconstruction of Golf Course - Governor's Lodge Aba			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000474	Reconstruction of Cameroun Road Aba			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000481	Construction of Theo Nkire Drive (500m width 8m) Aba North			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000558	Construction of Bible College Road to Ahiaba Junction Ogbor			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000566	Construction of Asamento Road Aba			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23030113/17000582	Rehabilitation of Hospital Road Aba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000624	Rehabilitation Reconstruction of Ochefu Owerinta Weeks & Sc			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000673	Reconstruction of Uratta leading to Timber market and Police			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000737	Construction of oron Road Cassia Avenue Station Avenue by Ab			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+			
34001001/23020114/17000748	Recovery and control of erosion at Ovom Gully site in Ogbo			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23030113/17000751	Rehabilitation/Overlaying and Desiting of drainage for Pound			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000757	Rehabilitation /Maintenance of Tonimas of Umule Road Spur t			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000771	Construction of Green Avenue Osisioma Ngwa 550M		200,000,000.00		200,000,000.00			445,737,042.00	456,880,000.00	445,737,042.00
34001001/23020114/17000772	Reconstruction of Shalom Road Aba Osisioma 560m		200,000,000.00		200,000,000.00			168,334,760.00	172,542,700.00	168,334,760.00
34001001/23020114/17000773	Reconstruction of Umuimo Road Osisioma Ngwa 1.03km		300,000,000.00		300,000,000.00			490,663,220.00	502,930,300.00	490,663,220.00
34001001/23030113/17000774	Rehabilitation of Queens Street Aba				200,000,000.00	200,000,000.00+	100.00%+			
34001001/23020114/17000775	Reconstruction of Jubilee Road Aba				177,000,000.00	177,000,000.00+	100.00%+			
34001001/23020114/17000783	Reconstruction of St. Micheal's road Aba				153,000,000.00	153,000,000.00+	100.00%+			
34001001/23020114/17000784	Reconstruction of Pound Road Aba				100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020113/17000785	Rehabilitation of Constitution Crescent Road Aba				57,000,000.00	57,000,000.00+	100.00%+			
34001001/23020114/17000786	Rehabilitation of Park Road Aba				93,000,000.00	93,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000788				100,000,000.00	100,000,000.00+	100.00%+			
34001001/23030113/17000801							120,000,000.00	123,000,000.00	120,000,000.00
34001001/23030113/17000806								2,050,000,000.00	
34001001/23030113/17000807							2,070,598,910.00	2,122,363,800.00	2,070,598,910.00
38002001/23050101/13000087			300,000,000.00	300,000,000.00	300,000,000.00+	100.00%+			
52001001/23020105/10000021			20,000,000.00						
52001001/23010119/14000016	135,000,000.00		30,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
52001001/23020123/14000061			15,000,000.00						
53001001/23020101/13000015			50,000,000.00						
60057001/23010101/06000001							500,000,000.00	512,500,600.00	500,000,000.00
60057001/23030113/17000001							7,050,000,000.00		7,050,000,000.00
54001001/23020124/12000011			20,000,000.00						
54001001/23050101/14000003			20,000,000.00						
54001001/23020118/14000005			10,000,000.00						
60001001/23050101/06000051			1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+			
60001001/23020112/06000061			200,000,000.00	191,500,000.00	191,500,000.00+	100.00%+			
60001001/23020118/06000064			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
60001003/23010127/13000003							20,400,000.00	20,910,000.00	20,400,000.00
60001003/23000000/13000004							15,000,000.00	15,374,600.00	15,000,000.00
71001001/23020118/13000038			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
72001001/23050103/12000033							2,000,000.00	2,050,400.00	2,000,000.00
72001001/23050103/12000034							5,000,000.00	5,124,900.00	5,000,000.00
72001001/23050103/12000035							50,000,000.00	51,249,700.00	50,000,000.00
72001001/23050103/12000037							5,000,000.00	5,124,900.00	5,000,000.00
72001001/23050103/12000038							10,000,000.00	10,249,700.00	10,000,000.00
72001001/23050103/12000039							6,000,000.00	6,150,100.00	6,000,000.00
72001001/23050103/12000040							15,000,000.00	15,374,600.00	15,000,000.00
72001001/23050103/12000041							7,000,000.00	7,175,200.00	7,000,000.00
72001001/23050103/12000042							70,000,000.00	71,750,300.00	70,000,000.00
72001001/23050103/12000043							10,000,000.00	10,249,700.00	10,000,000.00
72001001/23050103/12000045							90,000,000.00	92,249,700.00	90,000,000.00
72001001/23050103/12000046							30,000,000.00	30,750,300.00	30,000,000.00
72001001/23050103/12000047							516,000,000.00	528,900,300.00	516,000,000.00
26001001/23010111/13000013							4,000,000.00	4,099,700.00	4,000,000.00
26001001/23010111/13000016							7,000,000,000.00	7,175,000,000.00	7,000,000,000.00
26001001/23010111/13000017							350,000,000.00	358,750,300.00	350,000,000.00
26002001/23050101/13000010							10,500,000.00	10,762,300.00	10,500,000.00
26002001/23050101/13000011							8,229,800.00	8,435,800.00	8,229,800.00
26002001/23000000/13000012							6,245,837.00	6,402,100.00	6,245,837.00
26051001/23020101/06000001			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
26051001/23020101/13000034		10,000,000.00	10,000,000.00	10,000,000.00					
26051001/23020104/13000035			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
26051002/23030121/13000002			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,000,000.00	3,074,500.00	3,000,000.00
13001001/23050101/08000038							25,000,000.00	25,625,400.00	25,000,000.00
13001001/23050101/13000002							200,000,000.00	205,000,000.00	200,000,000.00
14001001/23030124/07000038							20,000,000.00	20,500,600.00	20,000,000.00
14001001/23030124/07000039							30,000,000.00	30,750,300.00	30,000,000.00
14001001/23030124/07000057							10,000,000.00	10,249,700.00	10,000,000.00
17021001/23020119/09000003	25,000,000.00		350,000,000.00	200,000,000.00	200,000,000.00+	100.00%+	367,500,000.00	376,687,800.00	367,500,000.00
17021001/23010129/09000004			200,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	200,000,000.00	205,000,000.00	200,000,000.00
17051001/23030106/05000001			24,000,000.00	24,000,000.00	24,000,000.00+	100.00%+			
17051001/23030106/05000002			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
17051001/23020127/11000001 Construction Of ICT Infrastructures			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,000,000.00
17051001/23030106/11000002 Rehabilitation of SEMB Umuahia Zonal Office			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	400,000,000.00	410,000,000.00	400,000,000.00
17051001/23010105/13000001 Purchase of Motor Vehicles			11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+	180,000,000.00	184,500,600.00	180,000,000.00
17051001/23010105/05000001 Purchase of four Hilux Buses							100,000,000.00	102,500,600.00	100,000,000.00
21001001/23020106/04000040 Establishment OF NTD Centre at Aba			10,000,000.00						
21001001/23020106/04000042 Establishment of Emergence Response (6No.)			30,000,000.00						
21001001/23020106/04000043 Establishment of Isolation Ward at Abia State Teaching Hospit			32,500,600.00	22,500,600.00	22,500,600.00+	100.00%+			
21001001/23020106/04000044 Abia State MTN Mobile Clinic			10,200,400.00						
21001001/23020106/04000045 Establishment of Cenral Medical Library			5,000,000.00				30,000,000.00	30,750,300.00	30,000,000.00
21001001/23020106/04000084 Construction of Child /maternal Care Hospital at Aba General	765,000,000.00		50,000,000.00						
21026001/23010112/04000005 Purchase of Furniture.	873,040.00	320,000.00	7,000,000.00	7,000,000.00	6,680,000.00+	95.43%+	4,000,000.00	4,099,700.00	4,000,000.00
21026002/23010122/04000001 Purchase of Respirator Fit text kit							2,000,000.00		2,000,000.00
21026002/23010122/04000002 Purchase of Powered Air Purifying Respirators (PAPRS)							3,000,000.00		3,000,000.00
21026002/23020106/04000003 Equipping of College Clinic							23,000,000.00		23,000,000.00
21026002/23010105/04000004 Purchase of Ambulance Vehicle							30,000,000.00	2,050,400.00	30,000,000.00
21026002/23010122/04000005 Purchase of Research Laboratory equipment							30,000,000.00	2,050,400.00	30,000,000.00
21026002/23020104/06000001 Construction and provision of Hostel			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
21026002/23020105/10000002 Drilling of Borehole							2,000,000.00		2,000,000.00
21102001/23020106/04000006 Renovation of General Hospitals - Umuahia Abiriba Mgboko			200,000,000.00	200,000,000.00	200,000,000.00+	100.00%+			
35001001/23040101/09000041 Afforestation Programme in 19 forest Reserve			100,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
35001001/23040105/09000043 Desilting of Aba River			500,000,000.00	300,000,000.00	300,000,000.00+	100.00%+			
35016001/23040104/09000014 Fumigation of Dump Site in Aba and Umuahia	17,975,000.00	13,000,000.00	18,000,000.00	18,000,000.00	5,000,000.00+	27.78%+	18,450,000.00	18,911,200.00	18,450,000.00
39001001/23020119/08000018 Construction/Rehabilitation of Nsulu Games Village			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
69001001/23030101/13000002 Rehabilitation of Abia State Remand Home in Aba			1,000,000.00						
Total	2,613,008,040.00	6,499,570,000.00	3,968,710,600.00	5,109,010,200.00	1,390,559,800.00-	27.22%-	24,184,375,944.00	20,447,086,800.00	24,184,375,944.00
Note 13 - Aba South									
22001001/23010129/12000044 Provision of markets @ Isiala Asa Okpauja Aba South	1,000,000.00		15,000,000.00				25,000,000.00	25,625,400.00	25,000,000.00
22001001/23010129/12000045 Provision of Community Market at Eziukwu Aba Aba South			15,000,000.00				25,000,000.00	25,625,400.00	25,000,000.00
22001001/23030124/13000021 Revamping of Aba Textile Mill							30,000,000.00	30,750,300.00	30,000,000.00
22001001/23020118/13000024 International Glass Industry Aba							20,000,000.00	20,500,600.00	20,000,000.00
34001001/23020114/17000001 Design and Construction of Greater Southern Aba Drainage Sys			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	250,000,000.00	51,249,700.00	250,000,000.00
34001001/23020114/17000010 Reconstruction of Uratha Road Aba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000105 Construction of Obikabia Road Junction-Umuola Ikot Ekpene Rd			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	2,000,000,000.00	2,050,000,000.00	2,000,000,000.00
34001001/23020114/17000118 Construction of Samek Road Aba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000147 Construction of Ohanku Road Aba			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	10,000,000.00	10,249,700.00	10,000,000.00
34001001/23020114/17000148 Construction of Umuikaa-Umune-Omoba Road			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	3,000,000,000.00	3,075,000,000.00	3,000,000,000.00
34001001/23020114/17000164 Reconstruction of Ogwumabiri - obinolu - Umudim - Ori Ngodo			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
34001001/23020114/17000192 Construction of Port-Harcourt Road Aba South 6.8km		8,670,931,072.00	100,000,000.00	6,130,000,000.00	2,540,931,072.00-	41.45%-	18,000,000,000.00	19,475,000,000.00	18,000,000,000.00
34001001/23030113/17000196 Rehabilitation of Milverton Road			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23030113/17000200 Rehabilitation of Kent Road Aba			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	816,063,205.00	836,464,600.00	816,063,205.00
34001001/23030113/17000201 Rehabilitation of Ehi Road							100,000,000.00	102,500,600.00	100,000,000.00
34001001/23020114/17000238 Construction of Item Road Aba (3.2km)			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000239 Construction of Aja Road Aba (2.2km)			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
34001001/23020114/17000285 Construction of Owerri Street Aba			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23020114/17000322 Construction of Flyover Bridge at Ala Ojii Junction Enugu -			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000367 Reconstruction of Sacred Heart-Chibuike-Uzomkpa-Omuma link			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000375 Rehabilitation of obilgbo-Aba sports club road GRA			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000383 Construction of Compost Road Aba			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000436 Reconstruction of Theo Nkeire Drive in-Aba South L.G.A with			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000437 Reconstruction of Cameroun Extension in Aba South LGA with R			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000439 Maintenance of Existing Drain/Construction of Culvert at Uka			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000480			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
34001001/23030113/17000512		250,000,000.00	50,000,000.00	250,000,000.00			477,048,800.00	488,974,800.00	477,048,800.00
34001001/23020114/17000790							3,500,000,000.00	3,587,500,600.00	3,500,000,000.00
34001001/23030113/17000805								2,547,372,100.00	
34001001/23030113/17000808								2,091,445,400.00	
38006001/23050107/13000010			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
38006001/23050103/13000011			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
38006001/23050103/13000012			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	15,000,000.00	15,374,600.00	15,000,000.00
52001001/23020123/14000063			15,000,000.00						
52001001/23020123/14000080		22,860,950.00	30,000,000.00		22,860,950.00-				
52001001/23020123/14000081			20,000,000.00						
53001001/23020104/06000054			50,000,000.00						
60057001/23030113/17000002							2,040,434,270.00		2,040,434,270.00
60057001/23030113/17000003							2,485,240,745.00		2,485,240,745.00
54001001/23050101/03000029			20,000,000.00						
54001001/23020124/12000005			20,000,000.00						
60001001/23050101/00006049		16,175,000.00	100,000,000.00	100,000,000.00	83,825,000.00+	83.83%+	380,000,000.00	389,500,600.00	380,000,000.00
26051001/23010112/13000017			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+	5,000,600.00	5,126,000.00	5,000,600.00
14001001/23030106/05000004							20,000,000.00	20,500,600.00	20,000,000.00
14001001/23020124/07000032							30,000,000.00	30,750,300.00	30,000,000.00
14001001/23020104/07000050							60,000,000.00	61,500,600.00	60,000,000.00
17010001/23020107/13000012			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+	7,000,000.00	7,175,200.00	7,000,000.00
17018001/23010108/13000001			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
17018001/23010105/13000002			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
21001001/23020106/04000085	265,000,000.00		5,000,000.00						
21003001/23050101/04000055			120,000,000.00	120,000,000.00	120,000,000.00+	100.00%+	120,000,000.00	123,000,000.00	120,000,000.00
21026001/23010128/04000013		459,000.00	5,000,000.00	5,000,000.00	4,541,000.00+	90.82%+	5,000,000.00	5,124,900.00	5,000,000.00
21026001/23030102/04000014			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
21027010/23010122/04000029			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
Total	266,000,000.00	8,960,426,022.00	1,214,500,600.00	7,254,500,600.00	1,705,925,422.00-	23.52%-	33,575,787,620.00	35,235,186,000.00	33,575,787,620.00
Note 14 - Obingwa									
11101001/23020102/04000008	3,700,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
11101001/23030106/05000014	1,040,000.00		3,600,200.00	3,600,200.00	3,600,200.00+	100.00%+			
11101001/23020107/05000015	1,900,000.00		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
11101001/23020107/05000026	980,000.00		3,200,400.00	3,200,400.00	3,200,400.00+	100.00%+			
11101001/23030106/05000037	29,320,000.00		28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+			
11101001/23020104/06000009	1,340,000.00		4,500,600.00	4,500,600.00	4,500,600.00+	100.00%+			
11101001/23020104/06000011	1,160,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
11101001/23020103/14000009	22,562,000.00		11,000,000.00	11,000,000.00	1,500,000.00+	13.64%+			
11101001/23020103/14000010		5,000,000.00	8,500,600.00	8,500,600.00	3,500,600.00+	41.18%+			
11101001/23020103/14000011		4,875,000.00	5,000,000.00	5,000,000.00	125,000.00+	2.50%+			
11101001/23020103/14000028			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
11101001/23020114/17000005		3,000,000.00	4,000,000.00	4,000,000.00	1,000,000.00+	25.00%+			
11101001/23020114/17000010		75,000,000.00	100,000,000.00	100,000,000.00	25,000,000.00+	25.00%+			
22001001/23010129/12000046			15,000,000.00				15,000,000.00	15,374,600.00	15,000,000.00
22001001/23020104/13000017							10,000,000.00	10,249,700.00	10,000,000.00
22001001/23020118/13000022							10,000,000.00	10,249,700.00	10,000,000.00
22001001/23020118/13000029							15,000,000.00	15,374,600.00	15,000,000.00
28001001/23020118/13000014			243,000,000.00	43,000,000.00	43,000,000.00+	100.00%+	585,000,000.00	599,625,400.00	585,000,000.00
34001001/23020114/17000035			23,000,000.00	23,000,000.00	23,000,000.00+	100.00%+			
34001001/23020114/17000121			43,000,000.00	43,000,000.00	43,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000188			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	200,000,000.00	205,000,000.00	200,000,000.00
34001001/23020114/17000302	50,900,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000310			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23030113/17000335			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000395			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000421			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000445			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
34001001/23020114/17000479			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
34001001/23020114/17000732			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000733			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000752			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
52001001/23020123/14000058			12,000,000.00						
52001001/23020103/14000089							30,000,000.00	30,750,300.00	30,000,000.00
54001001/23050101/03000028			20,000,000.00						
54001001/23020124/12000006			20,000,000.00						
60001001/23010101/06000021			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
60001001/23010101/06000030		20,000,000.00	20,000,000.00	20,000,000.00					
71001001/23020118/13000021			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
71001001/23020118/13000039		55,000,000.00	500,000,000.00	500,000,000.00	445,000,000.00+	89.00%+			
26051001/23010125/13000039			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
14001001/23030124/07000033							50,000,000.00	51,249,700.00	50,000,000.00
Total	112,902,000.00	172,375,000.00	1,534,801,800.00	1,267,801,800.00	1,095,426,800.00+	86.40%+	920,000,000.00	942,998,900.00	920,000,000.00
Note 15 - Ukwa South									
11101001/23010127/04000001	64,700,000.00	18,830,000.00	30,000,000.00	30,000,000.00	11,170,000.00+	37.23%+			
11101001/23010122/04000002	8,640,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11101001/23010122/04000003	21,940,000.00		10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+			
11101001/23050103/04000004	19,000,000.00								
11101001/23020103/14000014			3,300,100.00	3,300,100.00	3,300,100.00+	100.00%+			
34001001/23020114/17000080			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000319			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000378			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
36001001/23020119/12000002	2,500,000.00		30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
54001001/23020103/14000009			20,000,000.00						
14001001/23020113/01000002							20,000,000.00	20,500,600.00	20,000,000.00
14001001/23020107/05000007							20,000,000.00	20,500,600.00	20,000,000.00
17021001/23050101/05000008			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
17021001/23050101/05000010			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
17021001/23050101/05000015			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	150,000,000.00	153,750,300.00	150,000,000.00
17021001/23050101/05000016			45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	67,500,000.00	69,187,300.00	67,500,000.00
17021001/23050101/05000017			40,000,000.00	40,000,000.00	40,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	100,000,000.00
17021001/23050101/05000018			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	100,000,000.00	102,500,600.00	100,000,000.00
17021001/23050101/05000019			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	150,000,000.00	153,750,300.00	150,000,000.00
35016001/23040104/09000007	24,000,000.00								
Total	140,780,000.00	18,830,000.00	545,800,700.00	525,800,700.00	506,970,700.00+	96.42%+	607,500,000.00	622,690,300.00	607,500,000.00
Note 16 - Ugunagbo									
11101001/23050101/09000007	104,000,000.00	94,000,000.00	100,000,000.00	100,000,000.00	6,000,000.00+	6.00%+			
11101001/23020124/12000004	600,000.00								
11101001/23030113/17000002	24,000,000.00	24,400,000.00	25,000,000.00	25,000,000.00	600,000.00+	2.40%+			
34001001/23020114/17000040			25,000,000.00	25,000,000.00	25,000,000.00+	100.00%+			
34001001/23020114/17000294			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000344			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000425			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
34001001/23020114/17000475			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
34001001/23020114/17000749			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+			
54001001/23020104/06000004			20,000,000.00						
54001001/23020104/06000005			20,000,000.00						
54001001/23020104/06000015			20,000,000.00						
54001001/23020124/12000009			20,000,000.00						
54001001/23020103/14000002			20,000,000.00						
54001001/23020114/17000004			20,000,000.00						
26051001/23020101/06000013			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
14001001/23030124/07000036							50,000,000.00	51,249,700.00	50,000,000.00
14001001/23020104/07000041							40,000,000.00	41,000,000.00	40,000,000.00
14001001/23020104/07000043							40,000,000.00	41,000,000.00	40,000,000.00
14001001/23020124/07000055							40,000,000.00	41,000,000.00	40,000,000.00
14001001/23020114/17000002							30,000,000.00	30,750,300.00	30,000,000.00
17003001/23020118/05000070			137,500,600.00	68,750,300.00	68,750,300.00+	100.00%+			
21003001/23030105/00000017			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
35001001/23040102/09000042			80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+			
Total	128,600,000.00	118,400,000.00	657,500,600.00	468,750,300.00	350,350,300.00+	74.74%+	210,000,000.00	215,249,800.00	210,000,000.00
Note 17 - Ukwa West									
73001001/23020104/13000001		50,000,000.00	58,500,600.00	58,500,600.00	8,500,600.00+	14.53%+			
73001001/23020102/13000005			2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00	2,050,400.00	2,000,000.00
11101001/23020102/04000005	5,540,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
11101001/23020102/04000006	7,940,000.00		6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+			
11101001/23020106/04000009	2,925,000.00		2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+			
11101001/23020106/04000011	3,940,000.00		2,200,400.00	2,200,400.00	2,200,400.00+	100.00%+			
11101001/23020107/04000007	12,900,000.00		5,500,600.00	5,500,600.00	5,500,600.00+	100.00%+			
11101001/23020107/04000008	15,704,200.00		6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+			
11101001/23030106/05000009	12,640,000.00	1,200,000.00			1,200,000.00-				
11101001/23030106/05000017	900,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
11101001/23030106/05000020	840,000.00	1,000,000.00	3,000,000.00	3,000,000.00	2,000,000.00+	66.67%+			
11101001/23020107/05000021	1,440,000.00								
11101001/23020107/05000022	1,040,000.00	2,700,000.00	3,500,600.00	3,500,600.00	800,600.00+	22.87%+			
11101001/23020107/05000024	1,000,000.00		3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+			
11101001/23020107/05000025	480,000.00		1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+			
11101001/23020107/05000027	5,320,000.00		4,500,600.00	4,500,600.00	4,500,600.00+	100.00%+			
11101001/23020107/05000028	5,280,000.00		4,500,600.00	4,500,600.00	4,500,600.00+	100.00%+			
11101001/23030106/05000055			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11101001/23030106/05000056			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11101001/23030106/05000057		2,420,000.00	5,000,000.00	5,000,000.00	2,580,000.00+	51.60%+			
11101001/23030106/05000058		2,000,000.00	8,000,000.00	8,000,000.00	6,000,000.00+	75.00%+			
11101001/23050107/05000059			7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+			
11101001/23030106/05000060			4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
11101001/23030103/06000007	1,400,000.00		4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+			
11101001/23020104/06000008	580,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+			
11101001/23020104/06000012	1,330,000.00		3,699,900.00	3,699,900.00	3,699,900.00+	100.00%+			
11101001/23020104/06000013	1,160,000.00		3,600,200.00	3,600,200.00	3,600,200.00+	100.00%+			
11101001/23020104/06000014	10,460,000.00		8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
11101001/23020104/06000016	700,000.00								
11101001/23030103/06000017	640,000.00		2,200,400.00	2,200,400.00	2,200,400.00+	100.00%+			
11101001/23020104/06000018	900,000.00		3,200,400.00	3,200,400.00	3,200,400.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

		Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
		₦	₦	₦	₦	₦	%	₦	₦	₦
11101001/23030103/06000019	Renovation of Civic Hall at Umuagalaba Owaza in Ukwa West L.	500,000.00		1,600,200.00	1,600,200.00	1,600,200.00+	100.00%+			
11101001/23030103/06000021	Renovation of Mgboko Okpular Civic Centre in Obingwa L.G.A	500,000.00		1,500,600.00	1,500,600.00	1,500,600.00+	100.00%+			
11101001/23020107/06000024	Construction of Ulorgo Owaza civic/skill acquisition centre	12,540,000.00		11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
11101001/23030121/06000026	Construction of DPO residence qtrs at Obehie in Ukwa West L.			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
11101001/23030121/06000027	Renovation and fencing of ASOPADEC Area Office at Obehie in			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
11101001/23030121/06000028	Renovation of Civic Centre at Ugwati Comm. in Ukwa West L.G.			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11101001/23020118/08000001	ASOPADEC Youth and Women Skill Development Centre - Owaza in	44,183,000.00	27,800,000.00	30,000,000.00	30,000,000.00	2,200,000.00+	7.33%+			
11101001/23050101/08000002	Scholarship - 200 indigent student of Asa in Ukwa West L.G.A	53,600,000.00		50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	25,000,000.00	25,625,400.00	25,000,000.00
11101001/23020112/08000003	Renovation of Ukwa Sports Council Building at Obehie in Ukwa	3,700,000.00								
11101001/23030106/09000006	Provision for the cleaning of oil spillage and pipeline maint	46,628,386.00	27,000,000.00	22,000,000.00	22,000,000.00	5,000,000.00-	22.73%-			
11101001/23020105/10000002	Construction of borehole and fabrication of stanction and re			3,200,400.00	3,200,400.00	3,200,400.00+	100.00%+			
11101001/23020105/10000010	Construction of borhole with thank and reticulation at Obaji			3,500,600.00	3,500,600.00	3,500,600.00+	100.00%+			
11101001/23020105/10000011	Construction of borhole with thank and reticulation at Acens			6,500,600.00	6,500,600.00	6,500,600.00+	100.00%+	3,000,000.00	3,074,500.00	3,000,000.00
11101001/23020105/10000012	Construction of two (2Nos) borehole in Umunteke Aut. Comm. A	760,000.00		2,500,600.00	2,500,600.00	2,500,600.00+	100.00%+	18,000,000.00	18,450,200.00	18,000,000.00
11101001/23020105/10000016	Construction / Re-activation of Community borehole in twelv	720,000.00								
11101001/23030104/10000023	Rehabilitation / reticulation of water borehole at Umuagalab	14,940,000.00								
11101001/23030104/10000026	Rehabilitation of water borehole at Amaukwu Ipu West in Uk			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	3,948,753.00	4,048,000.00	3,948,753.00
11101001/23030104/10000027	Rehabilitation of water borehole at Igiriukwu Ipu West			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
11101001/23030104/10000028	Rehabilitation of water borehole at Umualaga Etitioha Ipu			3,000,000.00	3,000,000.00	3,000,000.00+	100.00%+			
11101001/23030104/10000029	Construction / Re-activation of Community borehole in twel			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	18,000,000.00	18,450,200.00	18,000,000.00
11101001/23010113/11000001	Procurement of Office equipment (15No. Air Conditioner split			6,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	6,000,000.00	6,150,100.00	6,000,000.00
11101001/23020124/12000005	Construction of open market stalls at Ahia Afor Ogwe in Ukwa	11,700,000.00		11,000,000.00	11,000,000.00	11,000,000.00+	100.00%+			
11101001/23020124/12000006	Construction of open market stalls at Ahia Nkwo Etitioha Owa	5,000,000.00		6,699,900.00	6,699,900.00	6,699,900.00+	100.00%+			
11101001/23020124/12000007	Construction of the Community Market (Ahia Afor Market) in O	5,040,000.00		8,000,000.00	8,000,000.00	8,000,000.00+	100.00%+			
11101001/23020124/12000009	Reconstruction and building of Market Stalls in Ore Umuajioh	14,400,000.00		15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	20,000,000.00	20,500,600.00	20,000,000.00
11101001/23020124/12000010	Construction of 10 blocks of lock up stalls 4 bays at Afor	19,500,000.00		22,000,000.00	22,000,000.00	22,000,000.00+	100.00%+			
11101001/23020124/12000012	Construction of Okwe Central Market in Ikwuano L.G.A	8,000,000.00		17,000,000.00	17,000,000.00	17,000,000.00+	100.00%+			
11101001/23020124/12000014	Construction of two (2nos) open market shops with 10 units e	8,000,000.00								
11101001/23020124/12000015	Construction of market hall at Asa Umunka			12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+			
11101001/23010101/13000003	Acquisition of fixed assets; (Land at Obehie Area Office Uk			10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+	15,000,000.00	15,374,600.00	15,000,000.00
11101001/23050101/13000005	Provision for security of oil pipelines and routine check on	14,000,000.00		10,500,600.00	10,500,600.00	10,500,600.00+	100.00%+			
11101001/23030121/13000006	Renovation of Obehie Customary Court in Ukwa West L.G.A		75,000,000.00			75,000,000.00-				
11101001/23050103/13000008	Provision for Monitoring and Evaluation of projects across 1	39,600,788.00	8,771,061.25	10,000,000.00	10,000,000.00	1,228,938.75+	12.29%+	2,000,000.00	2,050,400.00	2,000,000.00
11101001/23020101/13000017	Construction of customary court Obehie in Ukwa West L.G.A			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
11101001/23020101/13000018	Construction of Magistrate Court at Obehie in Ukwa West L.G.			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
11101001/23020101/13000019	Construction of Bar Centre at High court Obehie in Ukwa Wes			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+			
11101001/23020103/14000004	Rural Electrification project to Umuene Village in Isi-Obu			4,500,600.00	4,500,600.00	4,500,600.00+	100.00%+			
11101001/23020103/14000005	Powering and routine servicing of street lights at Aba metro	24,000,000.00	8,500,000.00	20,000,000.00	20,000,000.00	11,500,000.00+	57.50%+			
11101001/23020103/14000012	Installation of Pole Mounted Street Light in Uzomiri Ezeogw			249,700.00	249,700.00	249,700.00+	100.00%+			
11101001/23050101/14000015	Payment of Electrification Bill of Owaza Community in Ukwa W			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+			
11101001/23020103/14000025	Replacement of dilapidated cross and flashed lightening arre		5,323,087.79	6,000,000.00	6,000,000.00	676,912.21+	11.28%+			
11101001/23020114/17000003	Intervention on Rehabilitation / Alspahit overlay of failed	24,000,000.00	53,500,000.00	60,000,000.00	60,000,000.00	6,500,000.00+	10.83%+			
11101001/23020114/17000004	Construction of Ugwuati - Obokwe - Uratta Road (10km) in Ukw		50,000,000.00			50,000,000.00-				
11101001/23020114/17000007	Grading of 3[nos] feeder roads each in Ukwa West and Ukwa Ea		26,531,349.26	30,000,000.00	30,000,000.00	3,468,650.74+	11.56%+			
11101001/23020114/17000008	Construction of 1Km roads in Asa Ukwa West LGA		48,000,000.00	50,000,000.00	50,000,000.00	2,000,000.00+	4.00%+			
11101001/23020114/17000009	Construction of Umuokomiri road from Enugu PH Express Rd.		30,000,000.00	50,000,000.00	50,000,000.00	20,000,000.00+	40.00%+	70,000,000.00	71,750,300.00	70,000,000.00
22001001/23020118/13000026	Establishment of Automobile Assembly in Owaza Ukwa West LGA							10,000,000.00	10,249,700.00	10,000,000.00
22001001/23020118/13000034	Est of Abia Industrial & Inno Park in Owaza ukwa west							273,000,000.00	279,824,800.00	273,000,000.00
34001001/23030113/17000189	Rehabilitation of Uratta-Umuezeke Umuekechi-Obokwe-Ogwe Road			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			
34001001/23020114/17000293	Construction of Obuzor Ozatta Ugwuali road Ukwa West			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+			
34001001/23030113/17000404	Rehabilitation/Reconstruction of Ohuru-Ndoki-Obohia Road Uk			50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00	51,249,700.00	50,000,000.00
34001001/23020114/17000499	Construction of Uzuakoli Nkpa umuhu Road			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+			

SCHEDULE OF CAPITAL EXPENDITURE BY GEO - LOCATION FOR THE YEAR ENDED 31ST DECEMBER, 2023 CONT'D...

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023	% Variance 2023	Budget 2024	Proposed Budget 2025	Proposed Budget 2026
	₦	₦	₦	₦	₦	%	₦	₦	₦
34001001/23020114/17000561 Construction of Ihie Ogwe Road Ukwa West Government Area			15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+			
34001001/23020114/17000589 Construction of Akirika Ukwu-Nkpurube Road in Ukwa East L.G.			100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+			
52001001/23020105/10000023 Provision of Solar water Bore Hole @Umuaka in Ukwa West			20,000,000.00						
52001001/23020103/14000027 Extension of electricity Project@Umuiku-Uko in Ukwa West			10,000,000.00						
52102001/23030104/01000020 Provision for the rehab of Owaza Water Scheme in Abia south							138,600,000.00	142,064,800.00	138,600,000.00
54001001/23020104/03000002 Construction of Skill Acquisition Centre@Obohia in Ukwa East			20,000,000.00						
54001001/23030103/06000008 Rehabilitation of Ipu East Community Hall in Ukwa West L.G.A			20,000,000.00						
54001001/23020103/14000008 Construction of oil Processing Mill for women at Obuohia Ukw			20,000,000.00						
26051001/23020101/06000007 Construction/Provision of Office Buildings at Ukwa West			5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00	5,124,900.00	5,000,000.00
14001001/23030103/07000045 Rehabilitation of IPU East Community Hall in Ukwa West LGA							60,000,000.00	61,500,600.00	60,000,000.00
21027010/23010122/04000030 Mobile x-ray for A&E = 7 000 000			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	7,000,000.00		7,000,000.00
Total	446,371,374.00	419,745,498.30	1,088,661,100.00	998,661,100.00	578,915,601.70+	57.97%+	726,548,753.00	737,539,200.00	726,548,753.00

PART THREE

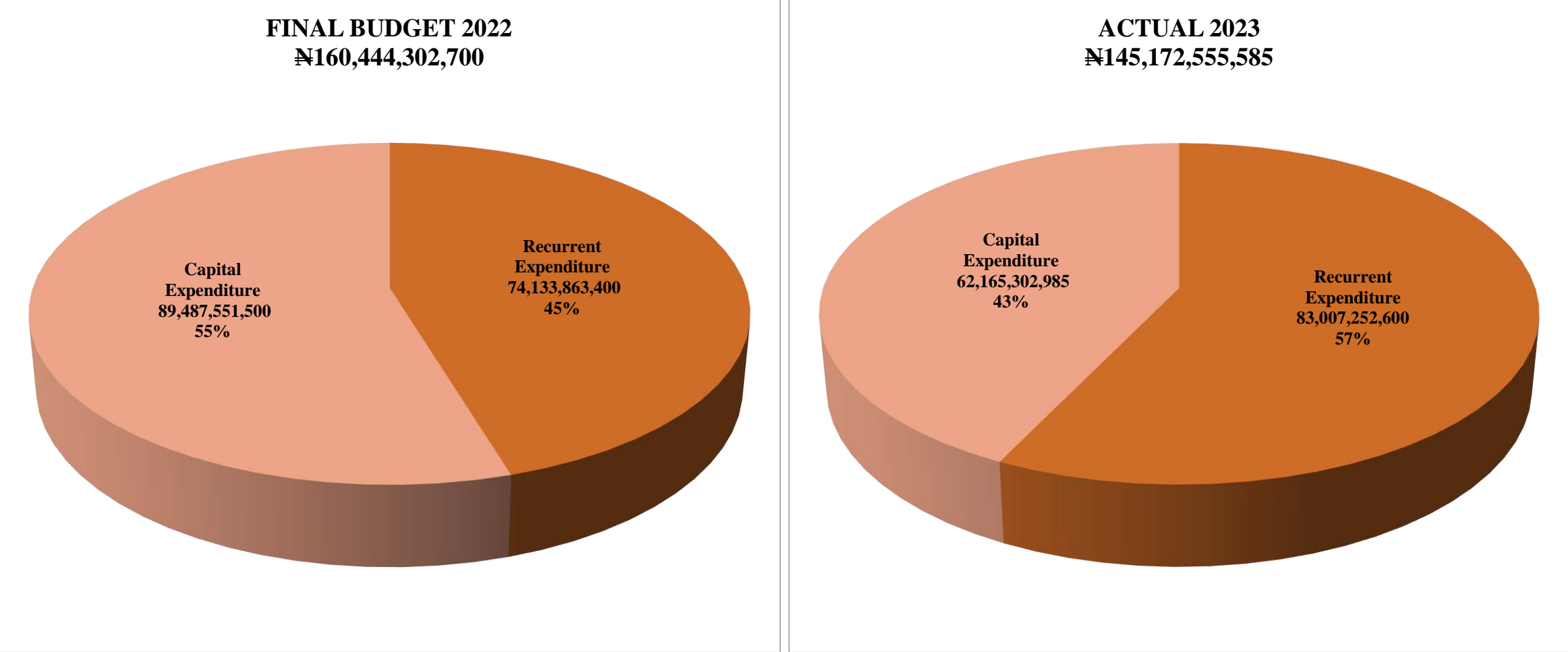
STATISTICAL ANALYSIS

GRAPHICAL PRESENTATION OF 2023 RECURRENT AND CAPITAL EXPENDITURE

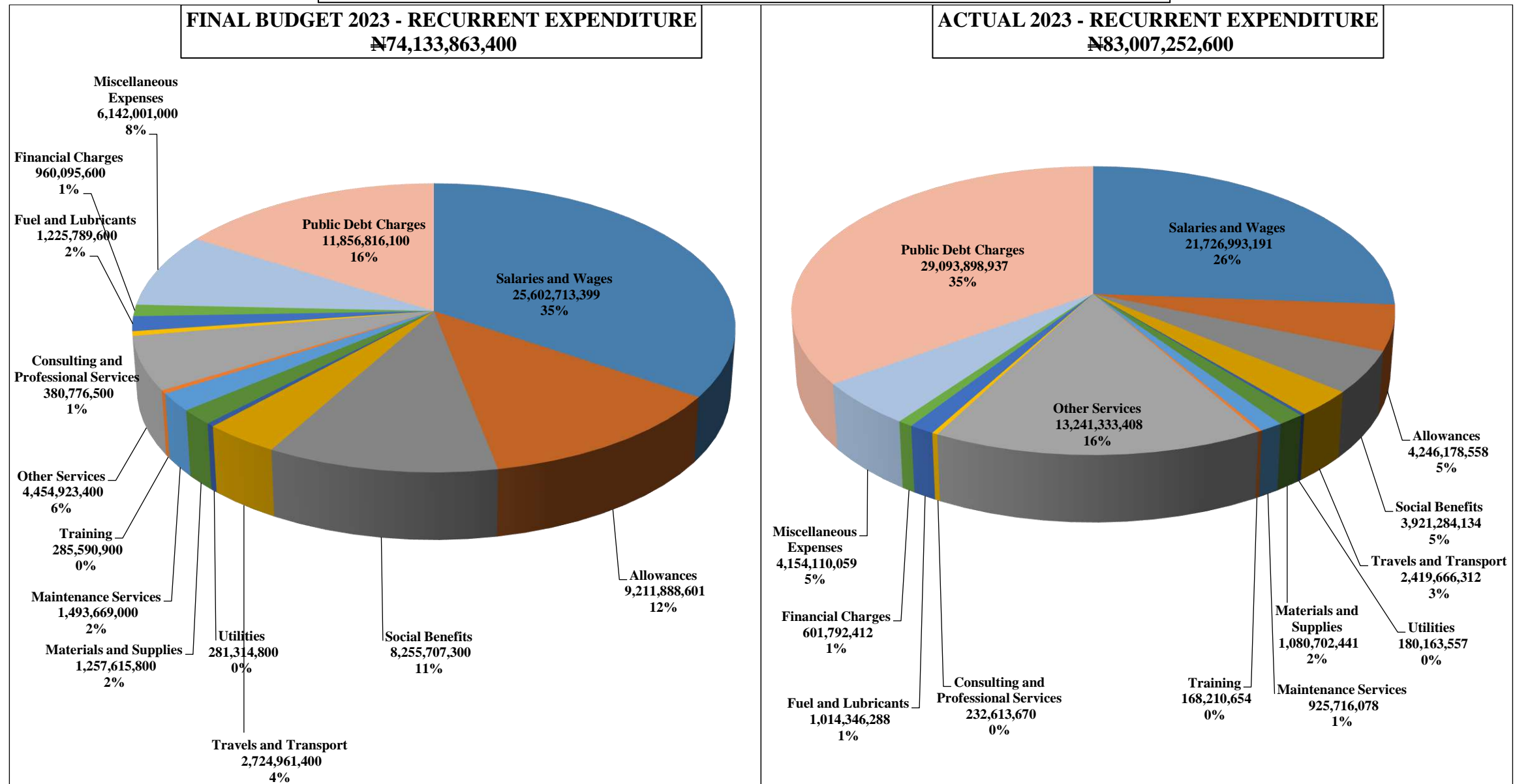
The Recurrent and Capital Expenditure spending priorities of the state government in the year under review are presented graphically below from pages 390 - 374

The cross classification of expenditure are presented from pages 395 - 409

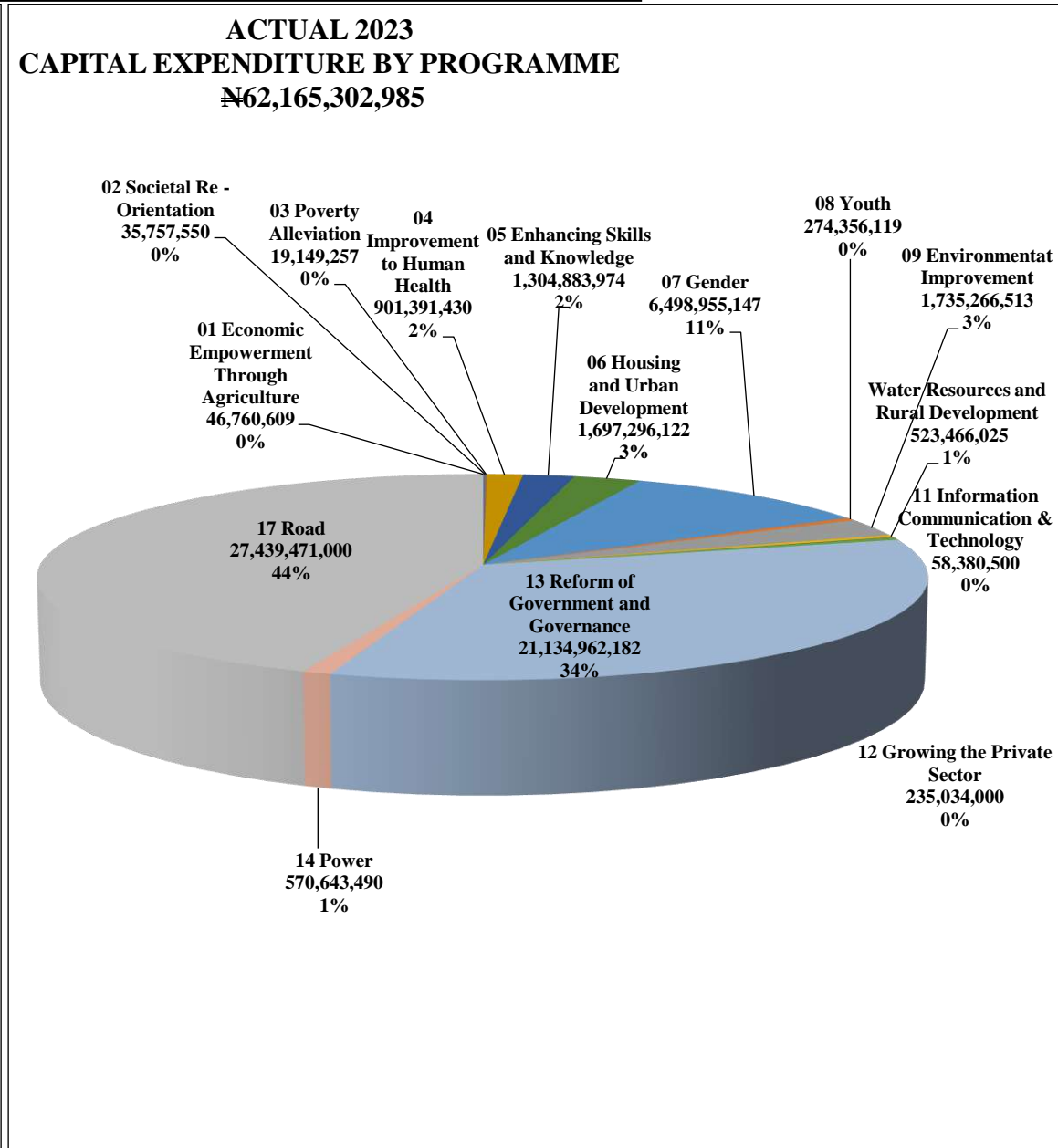
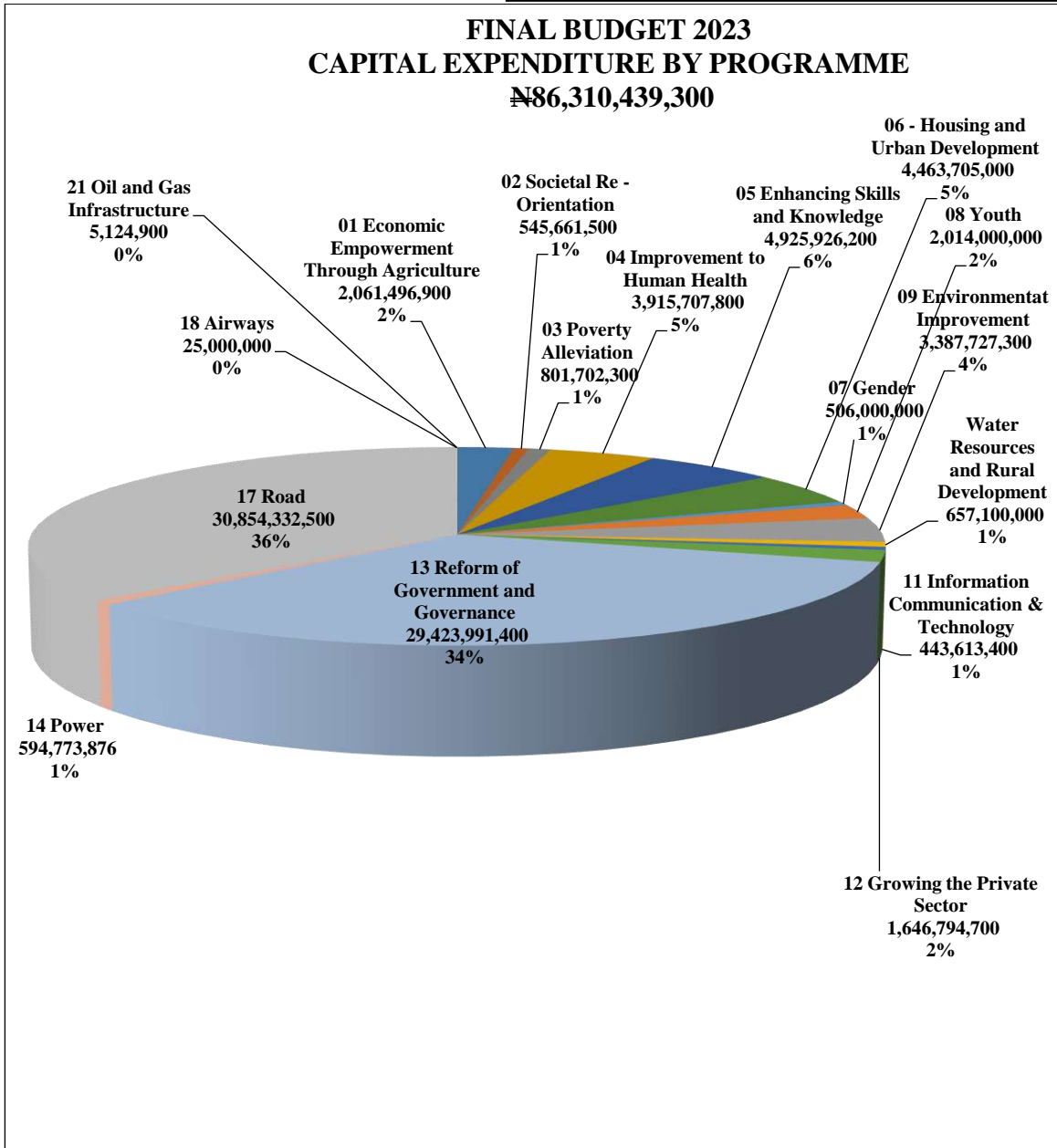
2023 RECURRENT AND CAPITAL EXPENDITURE BUDGET AND ACTUAL



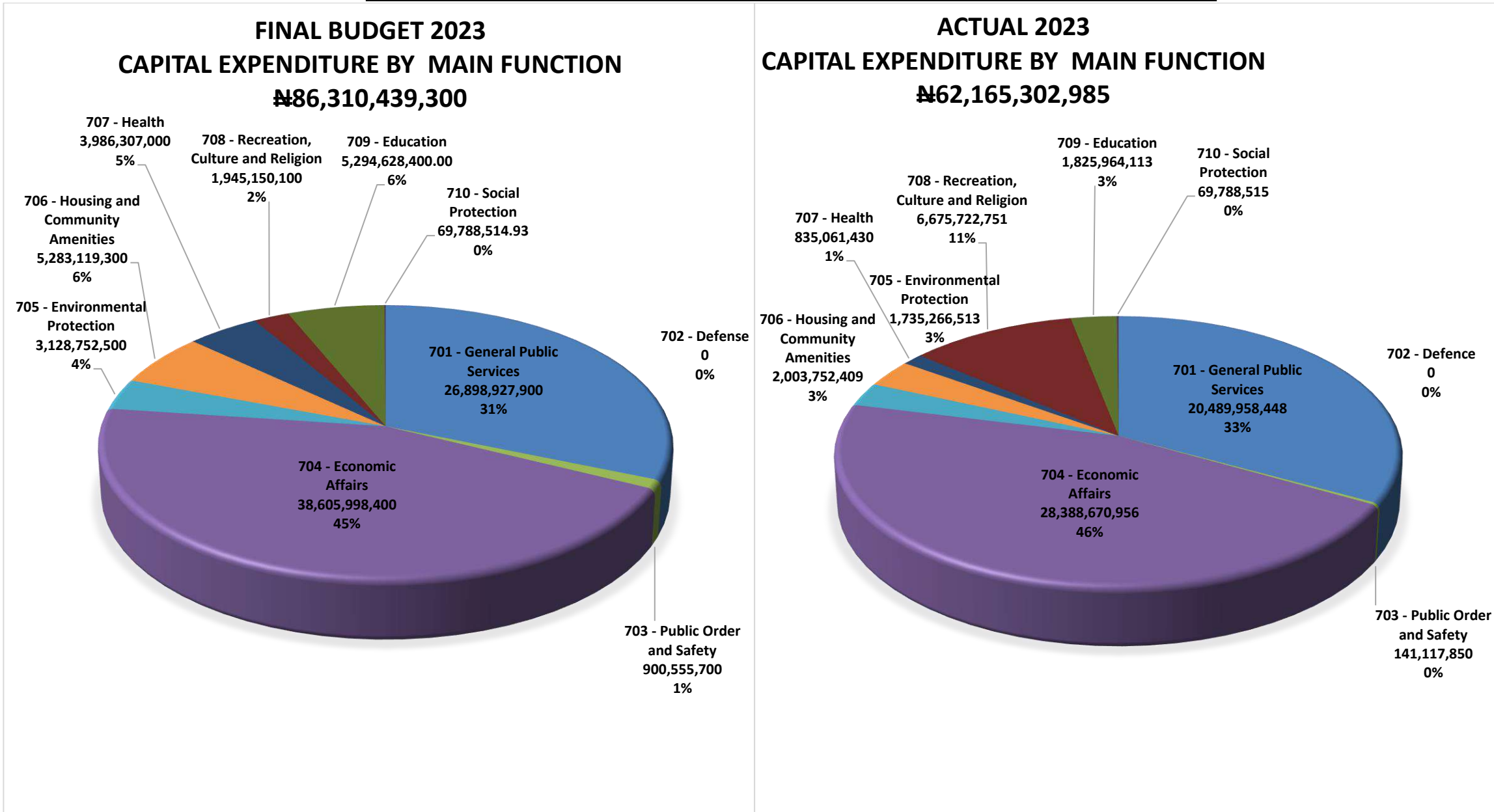
**2023 RECURRENT EXPENDITURE BY ECONOMIC CLASSIFICATION
BUDGET AND ACTUAL**



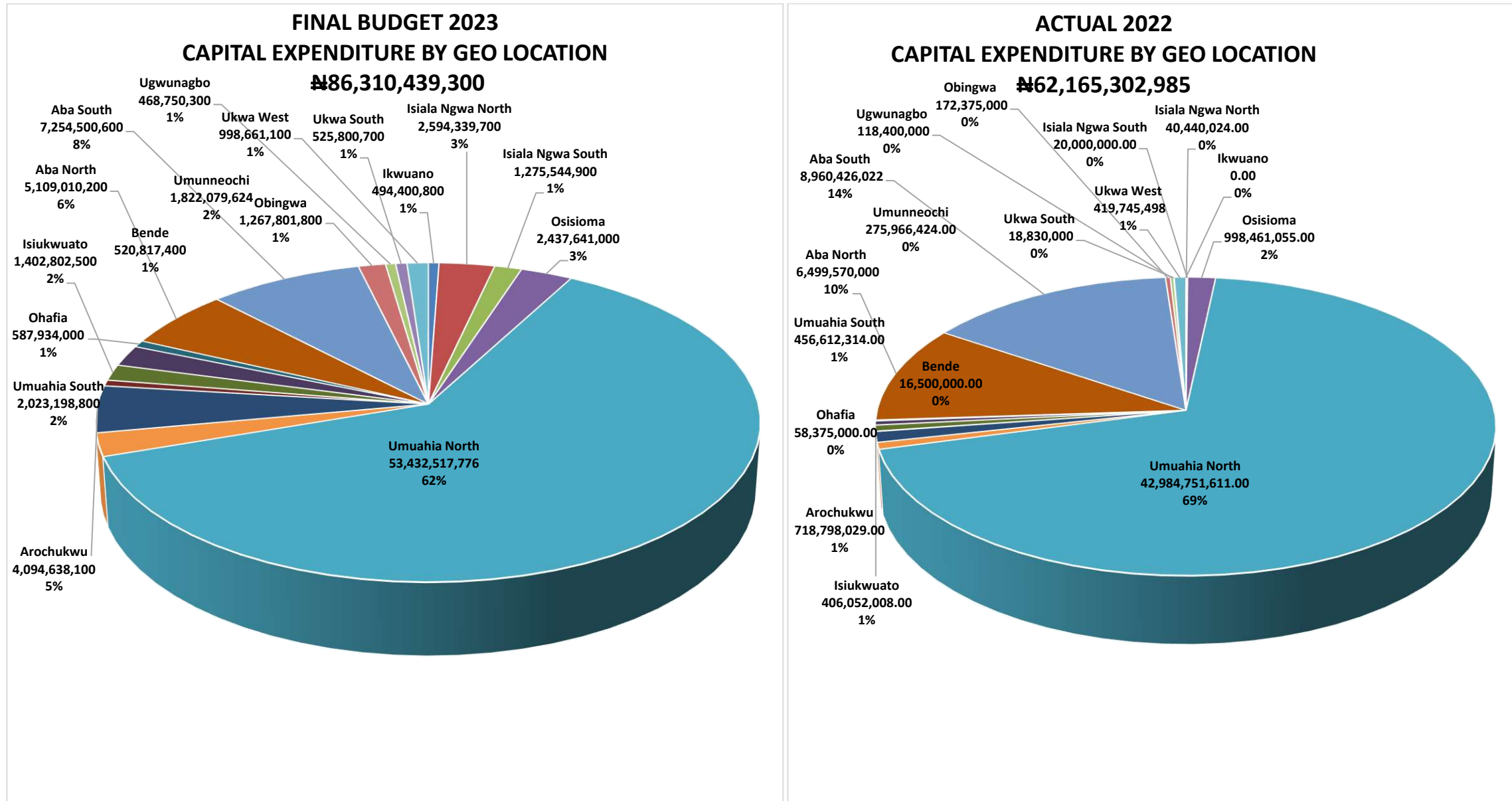
**2023 CAPITAL EXPENDITURE BY PROGRAMME
BUDGET AND ACTUAL**



**2023 CAPITAL EXPENDITURE BY MAIN FUNCTION
BUDGET AND ACTUAL**



**2023 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, analysing the impact of economic growth on the environment may require information on the expenditure on environmental protection.
- 6.04 Government services can benefit the community either individually or collectively. COFOG is used to distinguish between individual and collective goods and services provided by general government units. COFOG has been defined so that they represent individual or collective consumption, but not both. A collective service is a service provided simultaneously to all members of the community or to all members of a particular section of the community, such as all households living in a particular region. One major characteristic of collective service is that its provision to one individual does not reduce the amount available to others in the same community or section of the community. There is no rivalry in consuming these services. An individual consumption good or services is one that is acquired by a household and used to satisfy the needs or wants of members of that household. Individual goods and services are essentially private as distinct from “Public” goods and services. One characteristic of individual consumption is that the household must have agreed to accept the provision of the good or services and take whatever action is necessary to make it possible, for example, by attending a school or clinic.
- 6.05 Expenditure incurred by government in connection with individual services such as health and education are treated as collective services when they are concerned with the formulation and administration of government policy, the setting and enforcement of public standards, the regulation, licensing or supervision of producers, etc. For example, the expenditure incurred by Ministries of health or education at the state government level have been included in collective consumption as they are concerned with general matters of policy, standards, and regulations. The units of classification are, in principle, individual transactions. Each purchase of goods and services, wages payable, transfer, or other expenditure have been assigned a COFOG code according to the function that the transaction serves in the State Budget and Accounts, which is also consistent with the national guideline.
- 6.06 All of the Main Function Codes 701 to 706 is collective services, as are sub function section 7075 of health, sections 7083 to 7086 of recreation, culture and religion, section 7097 and 7098, sections 7108 and 7109 of social protection. These sections cover expenditure on general administration, regulation, research, that is not recorded as investment in nonfinancial assets, and so on. The remaining sections of health, recreation, culture and religion, education and social protection are considered to be individual services.

ABIA STATE GOVERNMENT - Jan - Dec 2023
ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY MAIN FUNCTION AND ECONOMIC CLASSIFICATIONS

Main Function Codes and Descriptions	Economic Classification Codes and Descriptions															Actual
	21010100	21020100	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22060000	23000000	Jan - Dec 2023
	Salaries and Wages	Allowances	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and 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	4,986,738,619	745,478,334	3,809,390,855	2,080,301,070	138,417,589	775,921,628	642,526,325	18,875,400	13,032,799,698	214,000	538,142,959	6,684,192	3,367,441,351	29,093,898,937	20,489,958,448	79,726,789,403
702 - Defense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
703 - Public Order and Safety	4,953,394,285	202,635,834	-	51,904,271	3,225,000	12,300,000	2,398,000	10,360,000	75,000,000	193,000,000	24,113,000	-	55,585,180	-	141,117,850	5,725,033,420
704 - Economic Affairs	2,432,544,353	1,146,660,710	-	56,084,761	4,516,398	73,484,396	46,960,845	2,741,165	9,950,250	21,888,950	43,627,390	568,051,608	140,943,735	-	28,388,670,956	32,936,368,416
705 - Environmental Protection	258,892,260	97,657,922	-	1,193,000	-	999,700	18,564,679	795,000	39,056,000	-	700,000	-	1,049,500	-	1,735,266,513	2,154,174,574
706 - Housing and Community Amenities	533,728,666	227,427,785	-	3,499,300	-	1,459,060	6,942,800	-	10,000,000	815,390	4,092,883	45,296	3,950,460	-	2,003,752,409	2,795,714,048
707 - Health	2,603,183,806	926,390,621	-	24,243,200	11,091,679	49,499,279	22,756,025	6,390,850	4,176,810	7,978,682	15,179,471	730,512	32,302,894	-	835,061,430	4,538,985,260
708 - Recreation, Culture and Religion	1,908,260,192	275,337,400	-	53,280,631	15,758,525	11,477,764	13,035,337	1,469,000	8,394,500	780,000	42,893,445	716,211	430,149,230	-	6,675,722,751	9,437,274,985
709 - Education	4,012,892,747	615,022,004	111,893,279	148,760,079	7,154,367	155,560,614	172,532,067	127,579,239	61,956,150	7,936,648	345,597,140	25,564,594	120,223,439	-	1,825,964,113	7,738,636,479
710 - Social Protection	37,358,264	9,567,949	-	400,000	-	-	-	-	-	-	-	-	2,464,270	-	69,788,515	119,578,998
Total Expenditure by Economic	21,726,993,191	4,246,178,558	3,921,284,134	2,419,666,312	180,163,557	1,080,702,441	925,716,078	168,210,654	13,241,333,408	232,613,670	1,014,346,288	601,792,412	4,154,110,059	29,093,898,937	62,165,302,985	145,172,555,585

STATISTICAL ANALYSIS OF GOVERNMENT EXPENDITURE BY MAIN FUNCTION

Main Function Codes and Descriptions	Jan - Dec 2023 Actual Expenditure by Main Function	Jan - Dec 2023 Budgeted Expenditure by Main Function	Jan - Dec 2023 Actual as % of Total Actual Expenditure	Jan - Dec 2023 Budget as % of Total Budgeted Expenditure	Jan - Dec 2022 Actual Expenditure by Main Function	Jan - Dec 2022 Budgeted Expenditure by Main Function	Jan - Dec 2022 Actual as % of Total Actual Expenditure	Jan - Dec 2022 Budget as % of Total Budgeted Expenditure
701 - General Public Services	79,726,789,403	64,068,931,000	55%	40%	92,560,484,965	62,125,351,600	59%	40%
702 - Defense	-	-	0%	0%	-	-	0%	0%
703 - Public Order and Safety	5,725,033,420	6,512,756,800	4%	4%	4,488,236,242	6,718,866,000	3%	4%
704 - Economic Affairs	32,936,368,416	34,720,092,100	23%	22%	25,631,270,397	33,004,201,300	16%	21%
705 - Environmental Protection	2,154,174,574	4,929,574,700	1%	3%	7,829,244,595	4,377,375,600	5%	3%
706 - Housing and Community Amenities	2,795,714,048	11,907,513,800	2%	7%	5,420,545,584	14,787,995,300	3%	10%
707 - Health	4,538,985,260	11,164,304,500	3%	7%	9,562,255,050	10,152,004,700	6%	7%
708 - Recreation, Culture and Religion	9,437,274,985	6,041,625,200	7%	4%	2,750,888,376	4,622,625,200	2%	3%
709 - Education	7,738,636,479	19,980,899,900	5%	12%	8,800,733,149	18,549,481,200	6%	12%
710 - Social Protection	119,578,998	1,118,604,700	0%	1%	362,613,848	1,068,604,700	0%	1%
Grand Total	145,172,555,585	160,444,302,700	100%	100%	157,406,272,206	155,406,505,600	100%	100%

Key Facts in 2023 Financial Year:

- ✓ General Public Services which include public debt charges consumed 55% and 59% of Total Expenditure in 2023 and 2022 respectively.
- ✓ Public Order and Safety consumed 4% and 3% of Total Expenditure in both 2023 and 2022 respectively.
- ✓ Economic Affairs which includes Road Construction and Agriculture increased to 23% of Total Expenditure from 16% in the previous year
- ✓ Health Function consumed 3% of Total Expenditure in 2023 and 6% in 2022.
- ✓ Education consumed 5% and 6% of Total Expenditure in both 2023 and 2022 respectively.

ABIA STATE GOVERNMENT - Jan - Dec 2023
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	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22040100	22060000	23000000	Jan - Dec 2023
	Salaries and Wages	Allowances	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Local Grants and Contribution	Public Debt Charges	Investment in Non Financial Assets	Total Actual Expenditure by Sub Function
70111 Executive and Legislative Organs	4,810,612,327	707,105,825	-	2,066,271,487	138,042,839	769,217,803	629,155,925	17,725,400	12,358,038,198	189,000	532,515,159	6,649,772	3,362,984,226	-	-	8,820,549,524	34,219,057,484
70112 Financial and Fiscal Affairs	77,650,747	34,288,019	-	4,155,000	-	200,000	797,100	-	-	-	470,200	-	-	-	-	8,125,000	125,686,066
70131 General Personnel Services	-	-	3,808,956,659	1,960,000	-	954,000	1,227,700	-	-	-	-	-	-	-	-	-	3,813,098,359
70132 Overall Planning and Statistical Services	-	-	434,196	-	-	-	-	-	-	-	-	-	-	-	-	5,989,310,616	5,989,744,812
70133 Other General Services	98,475,545	4,084,489	-	7,914,583	374,750	5,549,825	11,345,600	1,150,000	674,761,500	25,000	5,157,600	34,420	4,457,125	-	306,380,427	5,668,973,308	6,788,684,172
70150 Research and Development General Public Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000,000	3,000,000
70170 Public Debt Transaction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,787,518,510	28,787,518,510
70320 Fire Protection Services	-	-	-	-	-	-	-	-	-	-	-	-	83,450	-	-	1,867,850	1,951,300
70330 Law Courts	4,953,394,285	202,635,834	-	51,904,271	3,225,000	12,300,000	2,398,000	10,360,000	75,000,000	193,000,000	24,113,000	-	55,501,730	-	-	114,250,000	5,698,082,120
70350 Research and Development Public Order and Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000,000	25,000,000
70411 General Economic and Commercial Affairs	1,674,895,989	813,082,175	-	53,986,361	4,304,998	72,250,296	42,678,946	2,741,165	9,950,250	21,288,950	35,810,278	567,805,494	139,917,835	242,900	-	399,986,387	3,838,942,024
70421 Agriculture	591,641,084	320,141,994	-	608,400	97,000	984,100	3,350,899	-	-	-	-	-	276,200	-	-	7,264,609	924,364,286
70432 Petroleum and Natural Gas	-	1,930,217	-	-	-	-	-	-	-	-	-	-	-	-	-	67,638,475	69,568,692
70435 Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	192,964,125	192,964,125
70442 Manufacturing	-	1,215,320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,215,320
70443 Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,395,071,000	27,395,071,000
70451 Road Transport	111,354,856	-	-	850,000	-	250,000	331,000	-	-	600,000	7,617,112	246,114	300,000	-	-	86,259,841	207,808,923
70452 Water Transport	13,299,314	5,838,729	-	-	-	-	-	-	-	-	-	-	249,700	-	-	27,243,170	46,630,912
70460 Communication	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000,000	5,000,000
70471 Distribution Trade Storage and Warehousing	30,689,985	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93,704,000	124,393,985
70473 Tourism	225,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	225,500
70474 Multipurpose Development Projects	-	-	-	-	114,400	-	-	-	-	-	-	-	-	-	-	64,903,000	65,017,400
70481 R & D General Econ Commercial & Labour Affairs	10,437,625	4,452,276	-	640,000	-	-	600,000	-	-	-	200,000	-	200,000	-	-	-	16,529,901
70486 R & D Communication	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,450,000	21,450,000
70487 R & D Other Industries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,186,350	27,186,350
70510 Waste Management	-	135,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,456,381,513	1,456,516,513
70540 Protection of Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	168,036,000	168,036,000
70550 R & D Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	86,448,500	86,448,500
70560 Environmental Protection	258,892,260	97,522,922	-	1,193,000	-	999,700	18,564,679	795,000	39,056,000	-	700,000	-	1,049,500	-	-	24,400,500	443,173,560
70610 Housing Development	432,570,688	186,954,424	-	2,499,300	-	1,415,900	3,965,900	-	-	815,390	3,939,200	45,296	3,700,760	-	-	1,401,913,623	2,037,820,480
70620 Community Development	25,762,213	13,032,153	-	-	-	43,160	576,900	-	-	-	153,683	-	249,700	-	-	46,607,500	86,425,309
70630 Water Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	137,144,591	137,144,591
70640 Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	418,086,695	418,086,695
70650 R & D Housing and Community Amenities	75,395,766	27,441,208	-	1,000,000	-	-	2,400,000	-	10,000,000	-	-	-	-	-	-	-	116,236,974
70712 Other Medical Products	-	14,320,956	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,320,956
70721 General Medical Services	224,695,096	138,971,013	-	15,686,000	1,192,000	7,926,390	8,469,250	2,830,000	-	246,500	4,970,281	262,030	15,721,219	-	-	538,313,400	959,283,179
70722 Specialized Medical Services	-	-	-	-	-	469,600	-	-	160,000	-	1,122,000	36,058	-	-	-	-	1,787,658
70731 General Hospital Services	2,378,473,710	773,098,652	-	8,557,200	9,359,679	41,103,289	14,286,775	3,560,850	4,016,810	7,482,182	9,087,190	432,424	15,518,025	-	-	171,815,715	3,436,792,503
70732 Specialized Hospital Services	-	-	-	-	-	-	-	-	-	250,000	-	-	-	-	-	-	250,000
70733 Medical and Maternity Centre Services	-	-	-	-	540,000	-	-	-	-	-	-	-	-	-	-	-	540,000
70740 Public Health Services	15,000	-	-	-	-	-	-	-	-	-	-	-	1,063,650	-	-	-	1,078,650

ABIA STATE GOVERNMENT - Jan - Dec 2023

ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY SUB FUNCTION AND ECONOMIC CLASSIFICATIONS – Cont'

Sub Function Codes and Descriptions	Economic Classification Codes and Descriptions																Actual
	21010100	21020100	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22040100	22060000	23000000	Jan - Dec 2023
	Salaries and Wages	Allowances	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Local Grants and Contribution	Public Debt Charges	Investment in Non Financial Assets	Total Actual Expenditure by Sub Function
70750 R & D Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124,932,315	124,932,315
70810 Recreational and Sporting Services	1,270,949,808	123,319,211	-	50,058,500	-	5,798,500	2,794,687	-	6,500,000	-	1,705,000	104,387	420,425,877	-	-	6,675,722,751	8,557,378,720
70830 Broadcasting and Publishing Services	576,337,328	124,966,333	-	3,222,131	15,758,525	5,679,264	10,240,650	1,469,000	1,894,500	780,000	41,188,445	611,824	9,723,353	-	-	-	791,871,353
70850 R & D Recreation Culture and Religion	60,973,056	27,051,855	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,024,912
70911 Pre-Primary Education	-	27,212,207	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,212,207
70912 Primary Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	207,969,739	207,969,739
70922 Upper Secondary Education	1,441,316,705	107,382,167	-	3,782,000	-	4,531,750	6,855,050	780,000	-	-	3,624,715	11,535	3,443,850	-	-	109,796	1,571,837,568
70941 First Stage of Tertiary Education	856,885,454	8,098,545	-	32,832,139	2,361,560	78,289,790	135,205,690	111,448,481	51,261,300	2,345,640	311,410,600	23,159,117	70,728,223	-	-	1,037,827,117	2,721,853,656
70942 Second Stage of Tertiary Education	-	-	111,893,279	-	-	-	-	-	-	-	-	-	-	-	-	-	111,893,279
70950 Education Not Defined by Level	2,528,287	315,114,093	-	4,300,000	93,025	8,746,100	10,441,000	2,350,000	2,300,000	-	1,650,000	-	24,444,526	-	-	160,056,000	532,023,031
70970 R & D Education	1,712,162,301	157,214,991	-	107,845,940	4,699,782	63,992,974	20,030,327	13,000,758	8,394,850	5,591,008	28,911,825	2,393,943	21,606,840	-	-	420,001,462	2,565,847,000
71040 Family and Children	28,951,616	-	-	-	-	-	-	-	-	-	-	-	300,100	-	-	5,000,000	34,251,716
71050 Unemployment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,015	1,000,015
71080 R & D Social Protection	8,406,649	9,567,949	-	400,000	-	-	-	-	-	-	-	-	2,164,170	-	-	63,788,500	84,327,268
Total Expenditure by Sub Function	13,389,993,278	2,573,152,553	3,809,390,855	2,208,668,402	147,350,987	872,091,174	725,861,899	35,601,565	13,166,805,948	216,164,840	615,646,513	575,043,125	3,584,691,445	242,900	29,093,898,937	53,297,079,576	145,172,555,585

**ABIA STATE GOVERNMENT -Jan - Dec 2023
ANALYSIS OF CAPITAL EXPENDITURE BY ECONOMIC AND PROGRAMME**

Program Codes and Description		Economic Classification Codes and Descriptions										Total Capital Expenditure By Programme Jan - Dec 2023	
		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			
		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023			
		Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget
02000000	Societal Re-Orientation	4,982,850	119,561,800	-	36,599,100	-	41,500,600	-	-	30,774,700	348,000,000	35,757,550	545,661,500
03000000	Poverty Allevation	18,500,000	3,750,300	-	4,649,500	-	-	-	-	649,257	793,302,500	19,149,257	801,702,300
04000000	Improvement to Human Health	188,090,425	1,949,202,800	97,680,582	513,702,200	491,306,040	639,000,000	-	-	124,314,383	813,802,800	901,391,430	3,915,707,800
05000000	Enhancing Skills and Knowledge	548,490,354	606,754,500	135,485,512	1,561,805,300	45,229,796	1,506,909,600	-	20,000,000	575,678,313	1,230,456,800	1,304,883,974	4,925,926,200
06000000	Housing and Urban Development	79,369,040	391,500,600	1,197,249,082	3,216,002,800	82,208,000	69,801,800	-	30,000,000	338,470,000	756,399,800	1,697,296,122	4,463,705,000
07000000	Gender			6,493,955,147	490,000,000	-	6,000,000	-	-	5,000,000	10,000,000	6,498,955,147	506,000,000
08000000	Youth	5,000,000	10,000,000	43,382,359	191,000,000	93,093,660	1,375,000,000	-	-	132,880,100	438,000,000	274,356,119	2,014,000,000
09000000	Environmental Improvement	5,200,000	177,400,800	24,400,500	316,500,600	-	-	1,196,720,966	2,396,825,900	508,945,047	497,000,000	1,735,266,513	3,387,727,300
10000000	Water Resources and Rural Development	12,718,812	60,000,000	156,190,229	426,214,024	44,086,050	172,000,000	-	-	-	36,667,500	212,995,091	694,881,524
11000000	Information Communication and Technology	36,930,500	280,543,700	21,450,000	52,000,000	-	-	-	-	-	111,069,700	58,380,500	443,613,400
12000000	Growing the Private Sector	50,000,000	256,609,800	118,460,000	779,392,600	-	394,741,900	-	-	66,574,000	216,050,400	235,034,000	1,646,794,700
13000000	Reform of Government and Governance	8,558,213,777	7,419,512,800	2,604,949,243	5,759,313,900	210,152,200	1,287,061,100	-	45,200,400	9,761,646,963	14,912,903,200	21,134,962,182	29,423,991,400
14000000	Power	27,243,170	72,500,600	388,812,320	362,685,276	154,588,000	154,588,000	-	-	-	5,000,000	570,643,490	594,773,876
17000000	Road	125,000,000	352,416,600	20,566,682,870	23,955,915,900	6,747,788,130	6,457,000,000	-	-	-	89,000,000	27,439,471,000	30,854,332,500
18000000	Airways			-	25,000,000							-	25,000,000
21000000	Oil and Gas Infrastructure											-	5,124,900
Total Capital Expenditure By Economic		9,659,738,928	12,137,754,300	31,889,875,843	38,538,763,200	7,868,451,877	12,356,603,000	1,196,720,966	2,507,026,300	11,550,515,371	20,770,292,500	62,165,302,985	86,310,439,300

STATISTICAL ANALYSIS OF GOVERNMENT EXPENDITURE BY PROGRAMME - Jan - Dec 2023

Programme Codes	Program Description	Jan - Dec 2023 Actual Expenditure by Programme	Jan - Dec 2023 Revised Budgeted Expenditure by Programme	Jan - Dec 2023 Actual as % of Total Actual Expenditure	Jan - Dec 2023 Budget as % of Total Budgeted Expenditure	Jan - Dec 2022 Actual Expenditure by Programme	Jan - Dec 2022 Budgeted Expenditure by Programme	Jan - Dec 2022 Actual as % of Total Actual Expenditure	Jan - Dec 2022 Budget as % of Total Budgeted Expenditure
01000000	Economic Empowerment Through Agriculture	46,760,609	2,061,496,900	0%	2%	32,080,000	2,481,654,100	0%	3%
02000000	Societal Re-orientation	35,757,550	545,661,500	0%	1%	504,900,000	947,159,700	1%	1%
03000000	Poverty Allevation	19,149,257	801,702,300	0%	1%	347,097,968	1,396,701,000	1%	2%
04000000	Improvement to Human Health	901,391,430	3,915,707,800	1%	5%	2,971,579,060	4,757,508,800	7%	6%
05000000	Enhancing Skills and Knowledge	1,304,883,974	4,925,926,200	2%	6%	2,334,071,957	5,709,008,100	5%	7%
06000000	Housing and Urban Development	1,697,296,122	4,463,705,000	3%	5%	2,193,134,445	8,270,633,800	5%	10%
07000000	Gender	6,498,955,147	506,000,000	10%	1%	25,513,770	44,000,000	0%	0%
08000000	Youth	274,356,119	2,014,000,000	0%	2%	473,183,000	1,484,500,600	1%	2%
09000000	Environmental Improvement	1,735,266,513	3,387,727,300	3%	4%	7,419,454,419	4,327,528,200	16%	5%
10000000	Water Resources and Rual Development	212,995,091	694,881,524	0%	1%	135,215,000	2,558,262,900	0%	3%
11000000	Information Communication and Technology	58,380,500	443,613,400	0%	1%	0	137,520,900	0%	0%
12000000	Growing the Private Sector	235,034,000	1,646,794,700	0%	2%	235,114,635	4,219,055,200	1%	5%
13000000	Reform of Government and Governance	21,134,962,182	29,423,991,400	34%	34%	7,278,373,948	26,345,632,100	16%	33%
14000000	Power	570,643,490	594,773,876	1%	1%	2,211,066,688	1,953,344,600	5%	2%
15000000	Rail	0	0	0%	0%	0	0	0%	0%
16000000	Water Ways	0	0	0%	0%	0	0	0%	0%
17000000	Road	27,439,471,000	30,854,332,500	44%	36%	19,261,507,358	14,965,242,600	42%	19%
18000000	Airways	0	25,000,000	0%	0%	0	25,000,000	0%	0%
19000000	Sea Ports	0	0	0%	0%	0	0	0%	0%
20000000	Shipping	0	0	0%	0%	0	0	0%	0%
21000000	Oil and Gas Infrastructure	0	5,124,900	0%	0%	0	5,124,900	0%	0%
Grand Total		62,165,302,985	86,310,439,300	100%	100%	45,422,292,248	79,627,877,500	100%	100%

Key Facts in 2023 Financial Year:

- ✓ Improvement to Human Health consumed 1% of Total Actual Capital Expenditure in 2023 and 7% in 2022.
- ✓ Housing and Urban Development consumed 3% of Total Actual Capital Expenditure in 2023 and 5% in 2022 respectively.
- ✓ Reform of Government and Governance consumed 34% of Total Actual Capital Expenditure in 2023 and 16% in the previous year.
- ✓ Road consumed 44% of Total Capital Expenditure in 2023 up from 42% in 2022.

ABIA STATE GOVERNMENT - Jan - Dec 2023

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

Org Code	Descriptions	21010100	21020100	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22040100	22060000	23000000	Jan - J 2016
		Salaries and Wages	Allowances	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Local Grants and Contribution	Public Debt Charges	Investment in Non Financial Assets	Total Actual Expenditure by Admin
11000000	Office of the Executive Governor	3,606,999,296	253,437,819	3,809,390,855	2,009,115,718	138,417,589	767,279,078	609,492,825	17,924,500	12,098,038,198	180,000	525,034,558	6,668,474	2,360,509,468	-	-	8,971,534,562	35,174,022,939
12000000	Abia State House of Assembly	564,528,482	108,944,747	-	21,833,169	-	-	-	1,000,000	260,000,000	-	-	-	981,258,034	-	-	457,300,000	2,394,864,431
13000000	Ministry of Youths & Sports Development	68,744,236	40,731,386	-	400,000	-	-	-	-	-	-	-	2,464,270	-	-	-	39,580,000	151,919,892
14000000	Ministry of Women Affairs & Poverty Alleviation	128,701,325	50,580,839	-	1,550,000	-	200,000	-	-	-	-	-	64,480,500	-	-	-	6,549,123,662	6,794,636,326
15000000	Ministry of Agriculture	594,891,084	320,141,994	-	608,400	97,000	984,100	3,350,899	1,200,900	-	34,000	2,139,201	15,718	426,100	-	-	7,264,609	931,154,004
17000000	Ministry of Education	4,041,844,363	615,022,004	111,893,279	150,724,979	7,154,367	155,560,614	172,863,067	127,579,239	61,956,150	7,936,648	345,597,140	25,564,594	120,223,439	-	-	1,590,815,375	7,534,735,256
18000000	Judicial Council	128,929,354	-	-	1,273,000	225,000	2,000,000	2,198,000	2,360,000	-	-	4,013,000	-	6,008,000	-	-	-	147,006,354
20000000	Ministry of Finance	410,921,006	206,022,217	-	24,001,000	2,960,000	56,693,111	21,026,735	150,000	6,951,500	17,724,950	18,422,950	566,812,352	57,249,785	29,093,898,937	252,184,190	30,735,018,732	
21000000	Ministry of Health	2,603,183,806	926,390,621	-	19,853,200	11,091,679	49,499,279	22,656,025	4,190,850	4,176,810	7,978,682	15,179,471	730,512	30,302,894	-	-	739,213,848	4,434,447,678
22000000	Ministry of Trade Commerce and Industry	243,014,563	115,427,090	-	-	-	600,000	-	-	-	-	249,700	-	-	-	-	81,143,440	441,684,794
23000000	Ministry of Information & Culture	733,509,624	214,710,454	-	5,022,131	15,758,525	6,919,264	27,069,650	1,469,000	2,394,500	780,000	41,488,445	611,824	32,039,553	-	-	70,820,200	1,152,593,170
25000000	Office of the Head of Service	241,612,924	132,117,983	-	40,150,000	-	7,486,250	10,804,700	-	-	-	10,199,000	-	3,960,650	-	-	72,212,000	518,543,507
26000000	Ministry of Justice	4,824,464,931	202,635,834	-	50,631,271	3,000,000	10,300,000	200,000	8,000,000	75,000,000	193,000,000	20,100,000	-	49,493,730	-	-	187,650,000	5,624,475,767
28000000	Ministry of Science and Technology	59,558,621	22,182,307	-	1,731,314	-	936,585	150,000	-	-	-	-	-	249,700	-	-	27,186,350	111,994,877
29000000	Ministry of Transport	231,148,941	58,697,640	-	3,412,447	-	1,098,360	7,526,554	90,565	751,250	1,514,000	7,770,795	994,029	48,444,376	242,900	-	198,530,518	560,222,375
32000000	Ministry of Petroleum & Energy Development	61,350,013	31,823,016	-	5,001,200	-	1,600,300	4,002,400	500,600	-	-	1,001,200	-	1,499,300	-	-	67,638,475	174,416,504
34000000	Ministry of Works	113,260,464	70,444,716	-	-	-	-	200,000	-	-	-	7,000,000	-	-	-	-	26,999,039,651	27,189,944,830
35000000	Ministry of Environment	258,892,260	103,027,922	-	1,193,000	-	999,700	18,564,679	795,000	39,056,000	-	700,000	-	899,500	-	-	1,366,835,466	1,790,963,527
36000000	Ministry of Culture & Tourism	66,823,676	29,441,572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	96,265,249
38000000	Ministry of Budget and Economic Planning	196,263,646	94,063,593	-	7,251,600	-	-	2,145,000	-	-	-	2,979,600	-	1,013,300	-	-	11,279,681,994	11,583,398,733
39000000	Ministry of Sports	1,202,205,571	82,587,825	-	50,058,500	-	5,798,500	2,794,687	-	6,500,000	-	1,705,000	104,387	378,344,501	-	-	181,140,104	1,911,239,075
40000000	Office of the Auditor General (State)	76,176,431	33,701,474	-	2,750,000	-	200,000	797,100	-	-	-	470,200	-	249,000	-	-	4,500,000	118,844,205
47000000	Civil Service Commission	58,472,247	25,987,669	-	1,960,000	-	954,000	1,227,700	-	-	-	-	-	-	-	-	-	88,601,616
48000000	Abia State Independence Electoral Commission	143,272,761	81,852,836	-	370,000	-	-	280,000	-	-	-	-	-	249,700	-	-	-	226,025,297
51000000	Ministry of Local Govt and Chieftaincy Affairs	82,050,172	36,541,847	-	2,675,000	-	512,600	-	-	-	-	-	-	249,000	-	-	6,750,000	128,778,619
52000000	Ministry of Public Utility and Water Resources	215,091,554	83,010,390	-	5,818,200	1,000,000	960,000	1,120,000	-	-	-	217,828	-	1,255,400	-	-	747,563,581	1,056,036,953
53000000	Ministry of Housing	159,055,436	65,553,074	-	3,499,300	114,400	1,415,900	6,365,900	-	10,000,000	815,390	3,939,200	45,296	3,700,760	-	-	1,310,985,115	1,565,489,770
54000000	Min. of Rural Dev., Cooperative & Poverty Reduction	162,110,308	68,239,659	-	-	-	-	-	-	-	-	-	-	-	-	-	451,257	230,801,224
60000000	Ministry of Lands and Housing	263,947,249	101,297,781	-	2,855,700	344,998	8,455,100	6,935,157	2,000,000	2,247,500	2,650,000	5,939,000	245,227	8,590,000	-	-	467,158,590	872,666,303
62000000	Ministry of Parastatals	-	-	-	-	-	-	-	-	-	-	-	-	249,700	-	-	-	249,700
63000000	Auditor General - Local Government	41,621,246	26,917,625	-	1,405,000	-	-	-	-	-	-	-	-	249,700	-	-	-	70,193,571
64000000	Local Government Service Commission	11,726,395	6,377,690	-	349,700	-	249,700	500,000	-	-	-	-	-	-	-	-	-	19,203,484
65000000	Ministry of Boundary Matters	1,474,316	586,545	-	-	-	-	200,000	-	-	-	-	-	-	-	-	-	2,260,861
70000000	Ministry of Joint Projects Implementation	8,406,649	4,197,949	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,604,598
71000000	Ministry of Industry, Promotions & Development	46,302,512	13,457,988	-	-	-	-	150,000	-	-	-	-	-	-	-	-	55,000,000	114,910,499
72000000	Ministry of Digital Economy and SMEs	32,231,604	15,944,962	-	640,000	-	-	600,000	-	-	-	200,000	-	200,000	-	-	84,000,000	133,816,566
73000000	Home Land Security	44,206,125	4,079,489	-	2,282,483	-	-	2,495,000	950,000	674,261,500	-	-	-	249,700	-	-	350,000,000	1,078,524,298
Grand Total		21,726,993,191	4,246,178,558	3,921,284,134	2,419,666,312	180,163,557	1,080,702,441	925,716,078	168,210,654	13,241,333,408	232,613,670	1,014,346,288	601,792,412	4,154,110,059	242,900	29,093,898,937	62,165,302,985	145,172,555,585

ABIA STATE GOVERNMENT - Jan - Dec 2023
ANALYSIS OF CAPITAL EXPENDITURE BY GEO-LOCATION AND ECONOMIC CLASSIFICATIONS

Location Zone	Location Codes and Description	Economic Classification Code and Description										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 2023		
		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		This Year - Jan - Dec 2023		This Year - Jan - Dec 2023		This Year - Jan - Dec 2023		
		Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	
Abia Central Zone	401205	Ikwuano	-	7,200,400	-	450,000,000	-	27,200,400	-	-	-	10,000,000	-	494,400,800
	401206	Isiala Ngwa North	-	128,000,000	35,600,015	1,696,482,600	-	303,000,000	-	15,000,000	4,840,009	451,857,100	40,440,024	2,594,339,700
	401207	Isiala Ngwa South	5,000,000	217,044,300	-	415,500,600	15,000,000	620,000,000	-	-	-	23,000,000	20,000,000	1,275,544,900
	401212	Osioma	511,819,354	588,000,000	409,650,000	1,670,340,900	21,386,050	82,300,100	-	-	55,605,651	97,000,000	998,461,055	2,437,641,000
	401216	Umuahia North	8,559,589,123	9,991,393,800	15,628,271,650	15,783,249,776	6,856,635,640	8,607,084,700	1,173,720,966	1,917,026,300	10,766,534,232	17,133,763,200	42,984,751,611	53,432,517,776
	401217	Umuahia South	28,518,812	99,001,200	274,582,245	1,151,962,300	152,065,000	255,765,900	-	77,000,000	1,446,257	439,469,400	456,612,314	2,023,198,800
Abia Central Zone Total			9,104,927,289	11,030,639,700	16,348,103,910	21,167,536,176	7,045,086,690	9,895,351,100	1,173,720,966	2,009,026,300	10,828,426,148	18,155,089,700	44,500,265,004	62,257,642,976
Abia Northern Zone	401103	Arochukwu	513,202,639	364,001,200	161,420,000	2,510,136,300	44,175,390	923,000,000	-	40,000,000	-	257,500,600	718,798,029	4,094,638,100
	401104	Bende	-	23,000,000	-	337,016,800	16,500,000	147,600,200	-	-	-	13,200,400	16,500,000	520,817,400
	401108	Isiukwuato	2,000,000	156,101,400	14,804,050	680,200,500	19,669,796	44,000,000	-	-	369,578,162	522,500,600	406,052,008	1,402,802,500
	401109	Umunneochi	-	26,501,800	42,401,424	1,089,577,824	-	21,000,000	-	-	233,565,000	685,000,000	275,966,424	1,822,079,624
	401111	Ohafia	-	25,000,000	48,375,000	529,934,000	-	-	10,000,000	10,000,000	-	23,000,000	58,375,000	587,934,000
Abia Northern Zone Total			515,202,639	594,604,400	267,000,474	5,146,865,424	80,345,186	1,135,600,200	10,000,000	50,000,000	603,143,162	1,501,201,600	1,475,691,461	8,428,271,624
Abia Southern Zone	401301	Aba North	320,000	305,008,400	6,126,250,000	3,350,501,200	360,000,000	761,000,000	13,000,000	368,000,000	-	324,500,600	6,499,570,000	5,109,010,200
	401302	Aba South	459,000	113,500,600	8,693,792,022	6,622,000,000	250,000,000	272,000,000	-	-	16,175,000	247,000,000	8,960,426,022	7,254,500,600
	401310	Obingwa	20,000,000	28,000,000	152,375,000	1,221,201,600	-	18,600,200	-	-	-	-	172,375,000	1,267,801,800
	401313	Ugwunagbo	-	-	-	190,000,000	24,400,000	98,750,300	-	80,000,000	94,000,000	100,000,000	118,400,000	468,750,300
	401314	Ukwa South	18,830,000	45,500,600	-	113,300,100	-	-	-	-	-	367,000,000	18,830,000	525,800,700
	401315	Ukwa West	-	20,500,600	302,354,437	727,358,700	108,620,000	175,301,200	-	-	8,771,061	75,500,600	419,745,498	998,661,100
Abia Southern Zone Total			39,609,000	512,510,200	15,274,771,459	12,224,361,600	743,020,000	1,325,651,700	13,000,000	448,000,000	118,946,061	1,114,001,200	16,189,346,520	15,624,524,700
Grand Total			9,659,738,928	12,137,754,300	31,889,875,843	38,538,763,200	7,868,451,877	12,356,603,000	1,196,720,966	2,507,026,300	11,550,515,371	20,770,292,500	62,165,302,985	86,310,439,300

ABIA STATE GOVERNMENT - Jan - Dec 2023
ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME AND GEO LOCATION CLASSIFICATIONS

Programme Code and Description	Location Classification																				Total Capital Expenditure by Programme		
	Abia Northern Zone						Abia Central Zone						Abia Southern Zone										
	401103	401104	401108	401109	401111	Abia Northern Zone Total	401205	401206	401207	401212	401216	401217	Abia Central Zone Total	401301	401302	401310	401313	401314	401315	Abia Southern Zone Total			
Arochukwu	Bende	Isiukwuato	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	-	-	-	-	-	-	4,840,009	-	-	-	-	41,070,600	850,000	46,760,609	-	-	-	-	-	-	-	46,760,609
02000000	Societal Re-Orientation	-	-	-	-	-	-	-	-	-	-	-	35,757,550	-	35,757,550	-	-	-	-	-	-	-	35,757,550
03000000	Poverty Alleviation	-	-	-	-	-	-	-	-	-	-	-	18,698,000	451,257	19,149,257	-	-	-	-	-	-	-	19,149,257
04000000	Improvement to Human Health	15,271,690	-	-	-	-	15,271,690	-	-	-	-	-	866,510,740	-	866,510,740	320,000	459,000	-	-	18,830,000	-	19,609,000	901,391,430
05000000	Enhancing Skills and Knowledge	-	11,500,000	361,010,958	39,201,424	-	411,712,382	-	-	562,425,005	-	-	103,842,500	91,261,000	757,528,505	-	-	-	94,000,000	-	41,643,088	135,643,088	1,304,883,974
06000000	Housing and Urban Development	-	-	14,804,050	-	-	14,804,050	-	-	15,000,000	-	-	1,630,317,072	1,000,000	1,646,317,072	-	-	16,175,000	20,000,000	-	-	36,175,000	1,697,296,122
07000000	Gender	-	-	-	-	-	-	-	-	-	5,000,000	-	6,493,955,147	-	6,498,955,147	-	-	-	-	-	-	-	6,498,955,147
08000000	Youth	-	-	-	6,200,000	-	6,200,000	-	-	1,000,015	-	-	239,356,104	-	240,356,119	-	-	-	-	-	27,800,000	27,800,000	274,356,119
09000000	Environmental Improvement	-	-	-	-	10,000,000	10,000,000	-	-	-	-	-	1,712,266,513	-	1,712,266,513	13,000,000	-	-	-	-	-	13,000,000	1,735,266,513
10000000	Water Resources and Rural Development	-	-	-	-	48,375,000	48,375,000	-	-	21,386,050	-	-	107,815,229	35,418,812	164,620,091	-	-	-	-	-	-	-	212,995,091
11000000	Information Communication and Technology	-	-	-	-	-	-	-	-	-	-	-	58,380,500	-	58,380,500	-	-	-	-	-	-	-	58,380,500
12000000	Growing the Private Sector	-	-	-	-	-	-	-	-	-	-	-	235,034,000	-	235,034,000	-	-	-	-	-	-	-	235,034,000
13000000	Reform of Government and Governance	703,526,339	5,000,000	30,237,000	230,565,000	-	969,328,339	-	5,000,000	-	-	19,938,067,782	23,795,000	19,966,862,782	10,000,000	-	55,000,000	-	-	-	133,771,061	198,771,061	21,134,962,182
14000000	Power	-	-	-	-	-	-	-	-	-	-	-	216,071,295	303,836,245	519,907,540	-	22,860,950	19,375,000	-	-	8,500,000	50,735,950	570,643,490
17000000	Road	-	-	-	-	-	-	34,600,000	-	409,650,000	-	-	11,287,608,579	-	11,731,858,579	6,476,250,000	8,920,931,072	78,000,000	24,400,000	-	208,031,349	15,707,612,421	27,439,471,000
18000000	Airways	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19000000	Sea Ports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21000000	Oil and Gas Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total		718,798,029	16,500,000	406,052,008	275,966,424	58,375,000	1,475,691,461	-	40,440,024	20,000,000	998,461,055	42,984,751,611	456,612,314	44,500,265,004	6,499,570,000	8,960,426,022	172,375,000	118,400,000	18,830,000	419,745,498	16,189,346,520	62,165,302,985	

ABIA STATE GOVERNMENT - Jan - Dec 2023
ANALYSIS OF CAPITAL EXPENDITURE BY SUB FUNCTION/CLASSES AND GEO LOCATION CLASSIFICATIONS

Sub Function/Classes Code and Description		Geo Location Codes and Description																				Total Capital Expenditure by Sub Function
		Abia Northern Zone					Abia Central Zone							Abia Southern Zone								
		401103	401104	401108	401109	401111	Total	401205	401206	401207	401212	401216	401217	Total	401301	401302	401310	401313	401314	401315	Total	
Arochukwu	Bende	Isiukwuato	Umunneochi	Ohafia	Abia Northern Zone Total	Ikwuano	Isiala Ngwa North	Isiala Ngwa South	Osisioma	Umuahia North	Umuahia South	Abia Central Zone Total	Aba North	Aba South	Obingwa	Ugwunagbo	Ukwa South	Ukwa West	Abia Southern Zone Total			
70111	Executive and Legislative Organs	207,300,000	-	27,260,000	-	-	234,560,000	-	-	-	-	8,467,213,462	-	8,467,213,462	-	16,175,000	-	-	18,830,000	83,771,061	118,776,061	8,820,549,524
70112	Financial and Fiscal Affairs	6,420,000	-	-	-	-	6,420,000	-	-	-	-	1,705,000	-	1,705,000	-	-	-	-	-	-	-	8,125,000
70132	Overall Planning and Statistical Services	-	-	-	-	-	-	-	-	-	-	5,989,310,616	-	5,989,310,616	-	-	-	-	-	-	-	5,989,310,616
70133	Other General Services	-	-	2,000,000	-	-	2,000,000	-	-	-	-	5,666,973,308	-	5,666,973,308	-	-	-	-	-	-	-	5,668,973,308
70150	Research and Development General Public Services	-	-	-	-	-	-	-	-	-	-	3,000,000	-	3,000,000	-	-	-	-	-	-	-	3,000,000
70320	Fire Protection Services	-	-	-	-	-	-	-	-	-	-	1,867,850	-	1,867,850	-	-	-	-	-	-	-	1,867,850
70330	Law Courts	-	5,000,000	-	-	-	5,000,000	-	-	20,000,000	-	79,250,000	-	99,250,000	10,000,000	-	-	-	-	-	10,000,000	114,250,000
70350	Research and Development Public Order and Safety	-	-	-	-	-	-	-	-	-	-	25,000,000	-	25,000,000	-	-	-	-	-	-	-	25,000,000
70411	General Economic and Commercial Affairs	-	-	977,000	230,565,000	-	231,542,000	-	-	-	-	112,993,130	451,257	113,444,387	-	-	55,000,000	-	-	55,000,000	399,986,387	
70421	Agriculture	-	-	-	-	-	-	-	-	4,840,009	-	1,574,600	850,000	7,264,609	-	-	-	-	-	-	-	7,264,609
70432	Petroleum and Natural Gas	-	-	-	-	-	-	-	-	-	-	67,638,475	-	67,638,475	-	-	-	-	-	-	-	67,638,475
70435	Electricity	-	-	-	-	-	-	-	-	-	-	165,089,125	-	165,089,125	-	-	19,375,000	-	8,500,000	27,875,000	192,964,125	
70443	Construction	-	-	-	-	-	-	34,600,000	409,650,000	11,287,608,579	-	11,731,858,579	6,456,250,000	8,920,931,072	78,000,000	-	-	-	208,031,349	15,663,212,421	27,395,071,000	
70451	Road Transport	-	-	-	-	-	-	-	-	-	-	86,259,841	-	86,259,841	-	-	-	-	-	-	-	86,259,841
70452	Water Transport	-	-	-	-	-	-	-	-	-	-	27,243,170	-	27,243,170	-	-	-	-	-	-	-	27,243,170
70460	Communication	-	-	-	-	-	-	-	-	-	-	5,000,000	-	5,000,000	-	-	-	-	-	-	-	5,000,000
70471	Distribution Trade, Storage and Warehousing	-	-	-	-	-	-	-	-	-	-	93,704,000	-	93,704,000	-	-	-	-	-	-	-	93,704,000
70474	Multipurpose Development Projects	-	-	-	-	-	-	-	-	-	-	64,903,000	-	64,903,000	-	-	-	-	-	-	-	64,903,000
70486	R & D Communication	-	-	-	-	-	-	-	-	-	-	21,450,000	-	21,450,000	-	-	-	-	-	-	-	21,450,000
70487	R & D Other Industries	-	-	-	-	-	-	-	-	-	-	27,186,350	-	27,186,350	-	-	-	-	-	-	-	27,186,350
70510	Waste Management	-	-	-	10,000,000	-	10,000,000	-	-	-	-	1,433,381,513	-	1,433,381,513	13,000,000	-	-	-	-	-	13,000,000	1,456,381,513
70540	Protection of Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	168,036,000	-	168,036,000	-	-	-	-	-	-	-	168,036,000
70550	R & D Environmental Protection	-	-	-	-	-	-	-	-	-	-	86,448,500	-	86,448,500	-	-	-	-	-	-	-	86,448,500
70560	Environmental Protection N.E.C	-	-	-	-	-	-	-	-	-	-	24,400,500	-	24,400,500	-	-	-	-	-	-	-	24,400,500
70610	Housing Development	-	14,804,050	-	-	-	14,804,050	-	-	-	-	1,316,109,573	1,000,000	1,317,109,573	-	-	20,000,000	-	50,000,000	70,000,000	1,401,913,623	
70620	Community Development	-	-	-	-	-	-	-	-	-	-	2,207,500	-	2,207,500	20,000,000	-	-	-	24,400,000	44,400,000	46,607,500	
70630	Water Supply	-	-	-	48,375,000	-	48,375,000	-	-	21,386,050	44,683,541	22,700,000	88,769,591	-	-	-	-	-	-	-	-	137,144,591
70640	Street Lighting	-	-	-	-	-	-	-	-	-	-	78,670,688	316,555,057	395,225,745	-	22,860,950	-	-	-	22,860,950	418,086,695	
70721	General Medical Services	-	-	-	-	-	-	-	-	-	-	538,313,400	-	538,313,400	-	-	-	-	-	-	-	538,313,400
70731	General Hospital Services	-	-	-	-	-	-	-	-	-	-	171,815,715	-	171,815,715	-	-	-	-	-	-	-	171,815,715
70750	R & D Health	15,271,690	-	-	-	-	15,271,690	-	-	-	-	108,881,625	-	108,881,625	320,000	459,000	-	-	-	779,000	124,932,315	
70810	Recreational and Sporting Services	-	-	-	6,200,000	-	6,200,000	-	-	-	-	6,669,522,751	-	6,669,522,751	-	-	-	-	-	-	-	6,675,722,751
70912	Primary Education	-	11,500,000	-	-	-	11,500,000	-	-	50,605,651	10,221,000	60,826,651	-	60,826,651	-	-	94,000,000	-	41,643,088	135,643,088	207,969,739	
70922	Upper Secondary Education	-	-	109,796	-	-	109,796	-	-	-	-	-	-	-	-	-	-	-	-	-	-	109,796
70941	First Stage of Tertiary Education	489,806,339	-	-	36,201,424	-	526,007,763	-	-	511,819,354	-	511,819,354	-	511,819,354	-	-	-	-	-	-	-	1,037,827,117
70970	R & D Education	-	-	360,901,162	3,000,000	-	363,901,162	-	-	-	-	28,300,300	-	28,300,300	-	-	-	-	27,800,000	27,800,000	420,001,462	
71040	Family and Children	-	-	-	-	-	-	-	-	5,000,000	-	5,000,000	-	5,000,000	-	-	-	-	-	-	-	5,000,000
71050	Unemployment	-	-	-	-	-	-	-	-	1,000,015	-	1,000,015	-	1,000,015	-	-	-	-	-	-	-	1,000,015
71080	R & D Social Protection	-	-	-	-	-	-	-	-	-	-	63,788,500	-	63,788,500	-	-	-	-	-	-	-	63,788,500
Total Expenditure by Location		718,798,029	16,500,000	406,052,008	275,966,424	58,375,000	1,475,691,461	40,440,024	20,000,000	998,461,055	42,984,751,611	456,612,314	44,500,265,004	6,499,570,000	8,960,426,022	172,375,000	118,400,000	18,830,000	419,745,498	16,189,346,520	62,165,302,985	

ANAMBRA STATE GOVERNMENT - Jan - Dec 2023
ANALYSIS OF RECURRENT REVENUE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

STATISTICAL ANALYSIS OF RECURRENT REVENUE								
Revenue Descriptions	Jan - Dec 2023 Actual Recurrent Revenue	Jan - Dec 2023 Revised Budgeted Recurrent Revenue	Jan - Dec 2023 Actual as % of Total Actual Recurrent Revenue	Jan - Dec 2023 Budget as % of Total Budgeted Recurrent Revenue	Jan - Dec 2022 Actual Recurrent Revenue	Jan - Dec 2022 Budgeted Recurrent Revenue	Jan - Dec 2022 Actual as % of Total Actual Recurrent Revenue	Jan - Dec 2022 Budget as % of Total Budgeted Recurrent Revenue
1 – State Government Share of Federation Accounts	107,117,959,412	73,874,663,700	86%	70%	82,944,189,819	56,464,585,500	82%	64%
2 - Independent Revenue	17,986,829,037	30,981,235,500	14%	30%	18,648,670,409	31,674,891,900	18%	36%
Grand Total	125,104,788,449	104,855,899,200	100%	100%	101,592,860,228	88,139,477,400	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 Jan - Dec 2023
	11010000	12010000	12020000	12040000	12050000	12060000	12070000	12080000	12090000	12110000	12120000	12130000	12140000		
	State Government Share of Federation Accounts	Taxes	Licenses	Fees	Fines	Sales	Earnings	Rents on Government Property	Rents on Lands and Other Property	Investments Income	Interest Earned	Reimbursement General	Miscellaneous		
	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	
Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
11001002 Office of the Deputy Governor - Government House				305		300									605
11013001 Office of the Secretary to the State Government				3,400		565,000	200,300								768,700
11014001 Bureau of Political Affairs				600											600
11018001 Bureau of Special Services				17,400											17,400
11021001 Abia State Liaison Office, Lagos				600											600
11021002 Abia State Liaison Office, Abuja				600											600
11035001 Abia State Pensions Board				93,500											93,500
11039001 Abia State Physical Planning and Infrastructural Dev Fund		14,605,400		806,161,100											820,766,500
11101001 Abia State Oil Producing Areas Development Comm. (ASOPADEC)				100,100											100,100
11101002 Abia State Marketing & Quality Management Agency				300			100								400
11101004 Abia State Signage & Advertisement Agency (ABSSAA)				72,908,278	100		4,084,216								76,992,594
12003001 Abia State House of Assembly (The Legislature)						100									100
13001001 Ministry of Youths Development				600											600
14001001 Ministry of Women Affairs and Social Development				400,405			495,305								895,710
15001001 Ministry of Agriculture			200	193,200		1,100	400								194,900
15102001 Abia Agricultural Development Program (AADP)						60,600	20,000								80,600
17001001 Ministry of Education				65,849,100	100	14,100									65,863,300
17001002 Abia State Education for Employment Agency (EforE)				200											200
17003001 Abia State Universal Basic Education Board (ASUBEB)				200		3,100									3,300
17008001 Abia State Library Board				592,890	37,100		779,115								1,409,105
17010001 Agency for Mass Literacy, Adult and Non - Formal Education				277,425											277,425
17018001 Abia State Polytechnic, Aba				261,155,511		12,207,523	34,326,610								307,689,644
17019001 Abia State College of Education (Technical), Arochukwu				14,280,350		100									14,280,450
17021001 Abia State University, Uturu				786,428,660	3,682,900	800	100	100					692,000		790,804,560
17051001 Secondary Education Management Board (SEMB)				302,439											302,439
17056001 Abia State Scholarship Board						200									200
17064001 Abia State Examinations Development Commission				157,558,200											157,558,200
17065001 Abia State Education Support Fee And Education Trust Fund				8,737,026											8,737,026
18011001 Judicial Service Commission				552,300	200	200									552,700
20001001 Ministry of Finance				300						2,507,592	107,196		92,791,404		95,406,492
20007001 Office of the Accountant- General	107,117,959,412			100								146,000	57,499,722		107,175,605,234
20008001 Board of Internal Revenue		11,580,924,422	485,587,485	1,775,241,067	88,644,457	100					5,748,978				13,936,146,508
20009001 Abia State Gaming and Control Board		867,205	18,068,800			40,200									18,976,205
21001001 Ministry of Health			11,100	22,379,073											22,390,173
21003001 Abia State Primary Health Care Development Agency				100											100
21026001 Abia State University Teaching Hospital - Aba				137,131,069		22,512,070	362,995								160,006,135
21026002 Abia State College of Health Sciences & MgtTechnology - Aba				141,127,666		5,523,668	8,676,825								155,328,159
21027010 Abia State Specialist Hospital & Diagnostic Centre, Umuahia				10,402,693		813,086									11,215,779
21102001 Abia State Hospitals Management Board				2,100		200	100								2,400
22001001 Ministry of Trade and Commerce			49,100	12,429,130			502,800								12,981,030
22005001 Metallurgical Complex						100									100
23001001 Ministry of Information and Culture				900		100,700	600								102,200

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
		11010000	12010000	12020000	12040000	12050000	12060000	12070000	12080000	12090000	12110000	12120000	12130000	12140000	
		State Government Share of Federation Accounts	Taxes	Licenses	Fees	Fines	Sales	Earnings	Rents on Government Property	Rents on Lands and Other Property	Investments Income	Interest Earned	Reimbursement General	Miscellaneous	
		Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	Jan - Dec 2023	
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
23003001	Broadcasting Corporation of Abia State							91,719,392						91,719,392	
23013001	Government Printing Press						2,135,660							2,135,660	
23055001	Abia State Printing & Publishing Corporation				500									500	
25001001	Office of the Head of Service								402,078					402,078	
25005001	Bureau of Training				159,950									159,950	
25005002	Bureau of Common Services & Service Monitoring						200							200	
25005003	Bureau of Service Welfare				210,600		100							210,700	
25005007	Bureau of Establishments and Pensions						300							300	
25007001	Local Government Staff Pensions Board				35,800									35,800	
26001001	Ministry of Justice				94,863,939		150,100							95,014,039	
26002001	Abia State Law Review and Reform Commission						20,400							20,400	
26051001	Judiciary - High Court				57,969,674	3,140,330								61,110,004	
26051002	Judiciary - Abia State Judicial Multi-Door Court House				333,430									333,430	
26052001	Judiciary - Customary Court of Appeal				6,598,935	3,438,260								10,037,195	
28001001	Ministry of Science and Technology					20,400			100					20,500	
29001001	Ministry of Transport			4,450,300	2,257,905	144,000	200							6,852,405	
29001002	Abia State Fire Service				9,456,026									9,456,026	
29007001	Abia State Passenger Integrated Manifest Scheme (ASPIMS)							300						300	
29053001	Abia Transport Corporation (Abia Line Network)				86,064,889		420,000	96,656,798						183,141,687	
29056003	Abia State Traffic & Indiscipline Management Agency (TIMASS)					1,246,240								1,246,240	
32001001	Ministry of Petroleum and Energy Development				4,225,000	2,804,300								7,029,300	
34001001	Ministry of Works				48,020,000	235,100								48,255,100	
34004001	Abia State Road Maintenance Agency (ABROMA)							500						500	
35001001	Ministry of Environment			229,500	3,315,800	153,600	9,100							3,708,000	
35016001	Abia State Environmental Protection Agency (ASEPA)				30,956,596	100	100							30,956,796	
36001001	Ministry of Culture & Tourism				1,269,600			15,100						1,284,700	
36052001	Abia State Tourism Board						100							100	
38002001	Abia State Planning Commission				10,000									10,000	
39001001	Ministry of Sports				5,100			200						5,300	
39002001	Eyimba Football Club						200	28,000,500						28,000,700	
39002003	Abia Comets Football Club						100	400						500	
39051001	Abia State Sports Council							300						300	
39051003	Abia Angels Football Club							5,700,000						5,700,000	
40001001	Office of the Auditor General (State)				105,300									105,300	
47001001	Civil Service Commission				41,000									41,000	
48001001	Abia State Independent Electoral Commission (ABSIEC)				200		100							300	
51001001	Ministry of Local Government and Chieftaincy Affairs				50,100	5,211,016								5,261,116	
52001001	Ministry of Public Utilities and Water Resources				10,300	73,900	200							84,400	
52102001	Abia State Water and Sewerage Corporation				200	2,949,550	12,600							2,962,450	
53001001	Ministry of Housing					807,770		100	205,800	3,950				1,017,620	
53010001	Abia State Housing and Property Corporation				30					100				130	
53056001	Umuahia Capital Development Authority (UCDA)				59,785,325									59,785,325	
54001001	Min of Rural Development, Cooperatives & Poverty Reduction				437,000									437,000	
60001001	Ministry of Lands and Housing					87,726,919	300	3,000	3,196,000	19,685,287				110,611,506	
60001002	Abia State Estate Development Agency				209,929,354									209,929,354	
60001003	Open Spaces Development Commission							1,290,000						1,290,000	
62001001	Ministry of Parastatals					5,411,100								5,411,100	
63001001	Office of the Auditor General (Local Government)				300									300	
64001001	Local Government Service Commission				400		500	100						1,000	
71001001	Ministry of Industry, Promotions & Development				400,600	37,564	100							438,264	
72001001	Ministry of Digital Economy and SMEs				6,990,100									6,990,100	
75001001	Ministry of Post-Basic Education				275,000			100						275,100	
Grand Total		107,117,959,412	11,596,397,027	508,457,085	5,277,831,132	103,577,451	44,584,007	276,192,027	608,078	19,689,337	2,507,592	5,856,174	146,000	150,983,126	125,104,788,449

ABIA STATE GOVERNMENT - Jan - Dec 2023
ANALYSIS OF CAPITAL RECEIPTS BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Sub Organisation Codes and Description		Economic Classification Codes and Description												Total Capital Receipts by Sub Organisation			
		13000000		13000001		14010100		14020200		14030100		14030200					
		Aids and Grants		Aids and Grants		Transfer from Consolidated Revenue Fund		Other Capital Receipts		Domestic Loans/Borrowing Receipts		International Loans/Borrowing Receipts					
		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023					
		Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget			Actual	Revised Budget
11001001	Office of the Governor - Government House	-	1,721,500														1,721,500
14001001	Ministry of Women Affairs and Social Development											4,017,791,878	1,200,000,000	4,017,791,878	1,200,000,000		
15001001	Ministry of Agriculture	1,085,015,344	1,106,386,500									-	366,000,000	-	366,000,000	1,085,015,344	1,838,386,500
15102001	Abia Agricultural Development Program (AADP)			7,178,000	-											7,178,000	-
17001001	Ministry of Education	717,252,067	11,334,020,400											109,796	1,172,500,600	717,361,863	12,506,521,000
17018001	Abia State Polytechnic, Aba	712,915,189	-													712,915,189	-
20001001	Ministry of Finance	1,502,667,600	-											-	5,538,356,371	1,502,667,600	5,538,356,371
20007001	Office of the Accountant- General	21,000,000,000	1,399,124,800			29,470,991,941	30,500,000,000	1,681,045,743	-	6,183,614,419	19,337,279,329	-	-	-	58,335,652,103	51,236,404,129	
21001001	Ministry of Health	147,323,677	-											-	1,000,000,000	147,323,677	1,000,000,000
21002001	Abia State Health Insurance Agency	-	452,025,200										538,124,900			-	990,150,100
21003001	Abia State Primary Health Care Development Agency	75,086,568	387,985,600										2,152,500,600			75,086,568	2,540,486,200
35001001	Ministry of Environment																
38002001	Abia State Planning Commission	6,038,305,889	2,809,668,700										5,431,249,700			6,038,305,889	8,240,918,400
52001001	Ministry of Public Utilities and Water Resources	-	-											-	322,875,100	-	322,875,100
52102001	Abia State Water and Sewerage Corporation	-	-											-	322,875,100	-	322,875,100
52103001	Abia State Rural Water Sanitation Agency	-	300,000,000										102,000,000			-	402,000,000
54001001	Min of Rural Development, Cooperatives & Poverty Reduction	451,257	-										49,845,100	28,439,511	395,200,400	28,890,768	445,045,500
60001001	Ministry of Lands and Housing																
62001001	Ministry of Parastatals	-	-														
71001001	Ministry of Industry, Promotions & Development																
Total Capital Receipts by Economic		31,279,017,590	17,790,932,700	7,178,000		-29,470,991,941	30,500,000,000	1,681,045,743		- 6,183,614,419	27,976,999,629	4,046,341,185	10,317,807,571	72,668,188,878	86,585,739,900		

ABIA STATE GOVERNMENT - Jan - Dec 2023
ANALYSIS OF CAPITAL EXPENDITURE BY GEO-LOCATION AND ECONOMIC CLASSIFICATIONS

Sub Organization Code and Description		Economic Classification Codes and Descriptions										Total Recurrent Revenue 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			
		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023			
11001001	Office of the Governor - Government House	7,588,629,322	4,751,000,000	-	61,000,000	20,000,000	10,000,000	-	-	4,704,000	2,000,000	7,613,333,322	4,824,000,000
11001002	Office of the Deputy Governor - Government House	-	-	109,496,000	110,000,000	34,152,200	22,000,000	-	-	74,826,300	80,500,600	218,474,500	212,500,600
11008001	Abia State Emergency Management Agency	-	1,500,600	-	-	-	-	-	-	-	42,000,000	-	43,500,600
11010001	Bureau of Public Procurement (Due Process)	3,000,000	14,000,000	-	-	-	-	-	-	-	34,000,000	3,000,000	48,000,000
11013001	Office of the Secretary to the State Government	-	13,501,200	-	-	10,000,000	34,000,000	-	-	-	600	10,000,000	47,501,800
11014001	Bureau of Political Affairs	-	2,801,900	-	-	-	-	-	-	-	5,000,000	-	7,801,900
11016001	Bureau of Economic Affairs	-	200	-	-	-	-	-	-	-	5,300,800	-	5,301,000
11017001	Executive Council Secretariat	-	6,200,500	-	-	-	-	-	-	-	-	-	6,200,500
11018001	Bureau of Special Services	-	-	-	7,200,400	-	-	-	-	-	5,000,000	-	12,200,400
11021001	Abia State Liaison Office, Lagos	-	-	-	-	-	15,000,000	-	5,000,000	-	-	-	20,000,000
11021002	Abia State Liaison Office, Abuja	-	-	-	-	6,000,000	10,000,000	-	5,000,000	-	-	6,000,000	15,000,000
11033001	Abia State Agency For the Control of HIV/AIDS	-	13,000,000	-	-	-	2,000,000	-	-	-	54,500,600	-	69,500,600
11035001	Abia State Pensions Board	-	5,001,200	-	-	-	-	-	-	-	-	-	5,001,200
11037001	Christian Pilgrims Welfare Board	-	-	-	5,000,000	-	-	-	-	-	-	-	5,000,000
11039001	Abia State Physical Planning and Infrastructural Dev Fund	-	37,000,000	-	10,000,000	-	-	-	-	-	3,000,000	-	50,000,000
11040001	Abia State Diaspora Commission	-	25,002,400	-	-	-	-	-	-	-	109,000,000	-	134,002,400
11101001	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	63,318,314	244,001,200	349,729,437	879,662,100	164,520,000	180,104,000	-	-	521,807,759	447,500,600	1,099,375,510	1,751,267,900
11101002	Abia State Marketing & Quality Management Agency	-	2,400,800	-	10,000,000	-	-	-	-	-	38,000,000	-	50,400,800
11101003	Abia State Infrastructure Development Initiative (ASTIDI)	-	-	-	87,000,000	-	-	-	-	-	-	-	87,000,000
11101004	Abia State Signage & Advertisement Agency (ABSSAA)	-	1,320,500	21,351,230	5,000,000	-	1,200,400	-	-	-	120,100	21,351,230	7,641,000
11101005	Public Private Partnership & Investment Promotions Office	-	3,600,300	-	-	-	-	-	-	-	1,000,000	-	4,600,300
12003001	Abia State House of Assembly (The Legislature)	57,300,000	114,000,000	370,000,000	2,252,136,300	30,000,000	900,000,000	-	40,000,000	-	-	457,300,000	3,306,136,300
12004001	Abia State House of Assembly Service Commission	-	35,000,000	-	85,000,000	-	-	-	-	-	10,000,000	-	130,000,000
21002001	Abia State Health Insurance Agency	-	411,000,000	-	-	-	-	-	-	-	-	-	411,000,000
21003001	Abia State Primary Health Care Development Agency	-	113,500,600	-	15,000,000	-	15,000,000	-	-	-	456,000,000	-	599,500,600
21026001	Abia State University Teaching Hospital - Aba	68,547,675	480,701,000	-	36,000,000	14,175,390	22,000,000	-	-	42,209,250	60,000,000	124,932,315	598,701,000
21026002	Abia State College of Health Sciences & MgtTechnology - Aba	-	127,001,200	-	145,000,000	-	6,000,000	-	20,000,000	-	60,000,000	-	358,001,200
21027010	Abia State Specialist Hospital & Diagnostic Centre, Umuahia	-	488,000,000	-	33,000,000	-	80,000,000	-	-	-	-	-	601,000,000
21102001	Abia State Hospitals Management Board	-	114,000,000	-	200,000,000	-	-	-	-	-	-	-	314,000,000
22001001	Ministry of Trade and Commerce	50,000,000	228,008,400	7,460,000	47,000,000	-	394,741,900	-	-	23,683,440	109,500,600	81,143,440	779,250,900
22005001	Metallurgical Complex	-	3,750,300	-	4,649,500	-	-	-	-	-	7,500,600	-	15,900,400
23001001	Ministry of Information and Culture	8,615,000	99,500,600	-	1,000,000	-	-	-	-	30,774,700	300,000,000	39,389,700	400,500,600
23003001	Broadcasting Corporation of Abia State	36,930,500	200,000,000	-	-	-	-	-	-	-	82,000,000	36,930,500	282,000,000
23005001	Abia State Orientation Agency	-	10,000,000	-	-	-	-	-	-	-	-	-	10,000,000
23055001	Abia State Printing & Publishing Corporation	-	7,500,600	-	1,500,600	-	2,500,600	-	-	-	-	-	11,501,800
25001001	Office of the Head of Service	5,000,000	17,000,000	33,000,000	73,000,000	16,000,000	16,000,000	-	-	-	11,000,000	54,000,000	117,000,000
25005001	Bureau of Training	-	5,370,800	-	-	-	3,000,000	-	-	-	5,500,600	-	13,871,400
25005002	Bureau of Common Services & Service Monitoring	-	3,500,600	-	-	-	-	-	-	-	-	-	3,500,600
25005003	Bureau of Service Welfare	7,500,000	9,500,600	-	-	-	-	-	-	-	-	7,500,000	9,500,600
25005004	Bureau of Administration	10,712,000	4,500,600	-	-	-	-	-	-	-	-	10,712,000	4,500,600
25005007	Bureau of Establishments and Pensions	-	2,500,600	-	12,000,000	-	-	-	-	-	9,000,000	-	23,500,600
25007001	Local Government Staff Pensions Board	-	8,500,600	-	-	-	-	-	-	-	2,000,000	-	10,500,600
26001001	Ministry of Justice	25,000,000	40,000,000	-	10,000,000	-	-	-	-	40,000,000	50,000,000	65,000,000	100,000,000
26002001	Abia State Law Review and Reform Commission	-	16,500,600	-	-	-	-	-	-	-	41,001,200	-	57,501,800

ABIA STATE GOVERNMENT - Jan - Dec 2023
ANALYSIS OF CAPITAL EXPENDITURE BY GEO-LOCATION AND ECONOMIC CLASSIFICATIONS

Sub Organization Code and Description		Economic Classification Codes and Descriptions										Total Recurrent Revenue 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			
		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023		Jan - Dec 2023			
26051001	Judiciary - High Court	36,450,000	70,003,500	35,700,000	212,500,600	20,000,000	26,000,000				5,000,000	92,150,000	313,504,100
26051002	Judiciary - Abia State Judicairy Multi-Door Court House	-	13,000,000	-	2,000,000	-	3,000,000					-	18,000,000
26052001	Judiciary - Customary Court of Appeal	10,000,000	183,541,400	15,000,000	119,000,000	-	10,000,000					25,000,000	312,541,400
28001001	Ministry of Science and Technology			20,186,350	163,000,000	7,000,000	20,000,000				23,501,800	27,186,350	206,501,800
29001001	Ministry of Transport	-	12,000,000	-	184,000,000	-	-				111,000,000	-	307,000,000
29001002	Abia State Fire Service	1,867,850	50,509,000	-	18,000,000	-	6,000,000					1,867,850	74,509,000
29007001	Abia State Passenger Integrated Manifest Scheme (ASPIMS)	-	48,000,000	-	2,000,000						11,000,000	-	61,000,000
29053001	Abia Transport Corporation (Abia Line Network)	86,259,841	95,000,000							45,499,827	30,000,000	131,759,668	125,000,000
29056003	Abia State Traffic & Indicsipline Management Agency (TIMASS)	62,903,000	53,500,600	2,000,000	2,000,000					-	-	64,903,000	55,500,600
32001001	Ministry of Petroleum and Energy Development	34,603,500	165,000,000	14,421,562	42,000,000					18,613,413	93,124,900	67,638,475	300,124,900
34001001	Ministry of Works	125,000,000	340,416,600	20,170,651,520	23,419,915,900	6,703,388,130	5,382,000,000				25,000,000	26,999,039,651	29,167,332,500
34004001	Abia State Road Maintenance Agency (ABROMA)						1,050,000,000					-	1,050,000,000
35001001	Ministry of Environment	-	65,000,000	-	-	-	-	145,341,320	1,294,000,000	140,514,000	150,000,000	285,855,320	1,509,000,000
35016001	Abia State Environmental Protection Agency (ASEPA)	5,200,000	10,400,800	24,400,500	100,000,000			1,051,379,646	735,800,700			1,080,980,146	846,201,500
36001001	Ministry of Culture & Tourism	-	-	-	87,441,800	-	-					-	87,441,800
36004001	Abia State Council For Arts & Culture	-	12,051,600	-	3,098,500						20,000,000	-	35,150,100
36052001	Abia State Tourism Board	-	6,500,600	-	2,000,000						26,000,000	-	34,500,600
38002001	Abia State Planning Commission	22,677,661	160,000,000	2,016,041,311	1,458,000,000	-	-	1,000,000	9,240,963,022	12,353,090,600	11,279,681,994	13,972,090,600	
38004001	Abia State Bureau of Statistics	-	5,000,000				11,000,000				19,000,000	-	35,000,000
38005001	Abia State Community & Social Development Agency										344,600,200	-	344,600,200
38006001	Abia State Social Safety Net Programme	-	10,000,000								30,000,000	-	40,000,000
39001001	Ministry of Sports			3,002,344	44,000,000	93,093,660	1,375,000,000			85,044,100	206,000,000	181,140,104	1,625,000,000
40001001	Office of the Auditor General (State)	-	3,500,600	-	2,300,100			2,200,400	4,500,000	10,900,300	4,500,000	4,500,000	18,901,400
47001001	Civil Service Commission	-	7,600,200	-	-						3,000,000	-	10,600,200
48001001	Abia State Independent Electoral Commission (ABSIEC)	-	250,001,200								101,000,000	-	351,001,200
51001001	Ministry of Local Government and Chieftaincy Affairs	4,800,000	12,000,000	-	36,500,600	-	7,000,000			1,950,000	2,000,000	6,750,000	57,500,600
52001001	Ministry of Public Utilities and Water Resources	39,961,982	82,000,000	508,927,549	512,346,000	198,674,050	284,588,000					747,563,581	878,934,000
52102001	Abia State Water and Sewerage Corporation	-	12,000,000	-	52,000,000	-	15,000,000					-	79,000,000
52103001	Abia State Rural Water Sanitation Agency	-	16,000,000	-	38,500,600	-	3,000,000				36,667,500	-	94,168,100
53001001	Ministry of Housing			1,265,785,515	2,155,000,000	25,000,000						1,290,785,515	2,155,000,000
53010001	Abia State Housing and Property Corporation	-	14,000,000	-	211,000,000	1,000,000	3,000,000				120,000,000	1,000,000	348,000,000
53056001	Umuahia Capital Development Authority (UCDA)	9,400,000	40,000,000	9,799,600	10,000,000							19,199,600	50,000,000
54001001	Min of Rural Development, Cooperatives & Poverty Reduction	-	-	-	-	-	-			451,257	426,201,700	451,257	426,201,700
60001001	Ministry of Lands and Housing	20,000,000	312,500,600	17,011,550	609,500,000	-	-	30,000,000	323,175,000	666,399,800	360,186,550	1,618,400,400	
60001002	Abia State Estate Development Agency	49,969,040	16,000,000	500,000	317,500,600	41,208,000	5,000,000			15,295,000	10,000,000	106,972,040	348,500,600
60001003	Open Spaces Development Commission	-	-	-	1,025,200			207,025,200				-	208,050,400
63001001	Office of the Auditor General (Local Government)	-	31,500,600	-	21,000,000							-	52,500,600
64001001	Local Government Service Commission	-	62,400,800	-	15,300,100						152,000,000	-	229,700,900
65001001	Ministry of Boundary Matters	-	4,701,000	-	1,000,000						7,501,800	-	13,202,800
71001001	Ministry of Industry, Promotions & Development	-	7,000,000	55,000,000	613,949,600	-	-				141,250,900	55,000,000	762,200,500
72001001	Ministry of Digital Economy and SMEs	-	28,601,400	41,000,000	451,450,200					43,000,000	157,649,400	84,000,000	637,701,000
73001001	Home Land Security	142,000,000	257,500,600	150,000,000	310,500,600	-	360,100			58,000,000	64,901,400	350,000,000	633,262,700
75001001	Ministry of Post-Basic Education	-	120,001,200	-	161,000,000	-	140,000,000				84,000,000	-	505,001,200
Grand Total		9,659,738,928	12,137,754,300	31,889,875,843	38,538,763,200	7,868,451,877	12,356,603,000	1,196,720,966	2,507,026,300	11,550,515,371	20,770,292,500	62,165,302,985	86,310,439,300