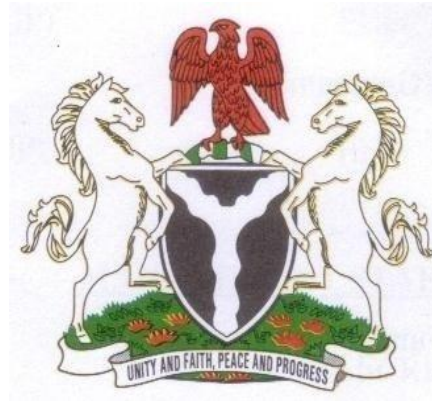


ABIA STATE GOVERNMENT OF NIGERIA
ACCOUNTS



OF THE
ACCOUNTANT GENERAL
WITH
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST DECEMBER, 2020

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DRAFT CONSOLIDATED FINANCIAL SUMMARY

	Actual 2019	Actual Jan-Dec20	Budget 2020	Revised Budget2020	Variance 2020	% VAriance 2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
Opening Balance	3,389,649,105.62	1,596,386,215.33		1,596,386,215.00	0.33+	0.00			
Receipts:									
Statutory Allocation	59,339,361,494.87	51,039,698,330.80	67,249,300,000.00	41,723,835,841.00	9,315,862,489.80+	22.33%+	57,759,382,382.00	60,696,155,862.61	60,836,855,697.86
Internally Generated Revenue	15,499,929,260.76	14,618,088,782.99	40,489,822,676.00	12,600,000,000.00	2,018,088,782.99+	16.02%+	31,319,782,225.00	31,802,744,729.33	32,420,801,856.50
Grants & Miscellaneous	12,802,242,606.02	4,207,960,000.00	29,479,300,000.00	30,453,870,250.00	26,245,910,250.00-	86.18%-	20,442,989,330.00	30,268,518,315.00	31,781,944,248.60
Total Current Year Receipts	87,641,533,361.65	69,865,747,113.79	137,218,422,676.00	84,777,706,091.00	14,911,958,977.21-	17.59%-	109,522,153,937.00	122,767,418,906.94	125,039,601,802.96
Total Projected Funds Available	91,031,182,467.27	71,462,133,329.12	137,218,422,676.00	86,374,092,306.00	14,911,958,976.88-	17.26%-	109,522,153,937.00	122,767,418,906.94	125,039,601,802.96
Expenditure: Economic Classification									
Employees Compensation	27,845,011,886.67	26,331,088,130.36	29,139,440,666.00	29,696,720,666.00	3,365,632,535.64+	11.33%+	31,413,227,000.00	29,963,348,322.99	30,727,325,412.80
Social Benefits	1,724,125,078.31	1,520,386,430.86	6,940,000,000.00	6,940,000,000.00	5,419,613,569.14+	78.09%+	7,692,886,000.00	7,395,234,605.00	7,583,792,405.52
Overhead Costs	19,717,943,024.89	15,000,632,689.03	20,376,259,340.00	13,031,908,641.00	1,968,724,048.03-	15.11%-	16,529,575,000.00	15,633,062,706.10	16,031,646,469.33
Repayment of External Loans	530,268,589.86		410,927,110.00	246,552,321.00	246,552,321.00+	100.00%+	400,000,000.00	480,654,095.56	492,909,430.14
Repayment of Internal Loans	13,504,237,064.81	5,869,047,462.42	7,012,096,000.00	3,607,190,284.00	2,261,857,178.42-	62.70%-	4,688,824,000.00	4,691,183,972.52	4,810,796,083.20
CRFC - Excluding Social Benefit and Public Debt Charges	3,844,571,584.13	1,411,510,298.28	3,180,000,000.00	1,757,969,472.00	346,459,173.72+	19.71%+	1,900,000,000.00	2,037,973,365.18	2,089,935,996.88
Total Recurrent Expenditure	67,166,157,228.67	50,132,665,010.95	67,058,723,116.00	55,280,341,384.00	5,147,676,373.05+	9.31%+	62,624,512,000.00	60,201,457,067.35	61,736,405,797.87
Capital Expenditure: Programme Classification									
01 Economic Empowerment Through Agriculture	1,428,369,875.00	5,000,000.00	856,000,000.00	1,791,075,346.00	1,786,075,346.00+	99.72%+	1,863,532,000.00	1,956,708,600.00	2,054,543,944.95
02 Societal Re - Orientation	247,990,000.00	192,830,000.00	375,400,000.00	206,970,000.00	14,140,000.00+	6.83%+	702,100,000.00	737,205,000.00	774,065,193.30
03 Poverty Alleviation	1,949,606,181.59	9,000,000.00	880,000,000.00	1,049,098,110.00	1,040,098,110.00+	99.14%+	473,000,000.00	496,650,000.00	521,482,500.00
04 Improvement to Human Health	251,200,000.00	813,746,662.12	6,898,000,000.00	6,017,056,000.00	5,203,309,337.88+	86.48%+	5,557,650,032.00	5,835,532,533.60	6,127,308,947.55
05 Enhancing Skills and Knowledge	683,250,000.00	532,700,000.00	7,929,500,000.00	9,061,307,715.00	8,528,607,715.00+	94.12%+	6,889,288,270.00	7,233,752,683.50	7,595,440,007.40
06 Housing and Urban Development	370,531,664.76	407,277,804.00	5,288,000,000.00	2,505,540,149.00	2,098,262,345.00+	83.74%+	5,817,752,171.00	6,108,640,802.25	6,414,072,689.85
07 Gender	675,000,000.00	10,000,000.00	50,000,000.00	247,500,000.00	237,500,000.00+	95.96%+	80,000,000.00	84,000,000.00	88,200,000.00
08 Youth	146,016,801.52	121,000,000.00	250,000,000.00	142,000,000.00	21,000,000.00+	14.79%+	377,962,734.00	396,860,870.70	416,703,879.90
09 Environmental Improvement	13,531,782,207.80	1,356,948,440.00	3,802,000,000.00	2,051,100,000.00	694,151,560.00+	33.84%+	5,714,227,373.00	5,972,218,741.65	6,270,829,563.60
10 Water Resources and Rural Development	90,000,000.00	33,725,000.00	2,950,000,000.00	1,731,280,000.00	1,697,555,000.00+	98.05%+	3,048,422,870.00	3,200,844,013.50	3,360,886,085.55
11 Information Communication & Technology	3,400,000.00	29,444,000.00	261,000,000.00	151,969,000.00	122,525,000.00+	80.62%+	258,225,000.00	271,136,250.00	284,693,047.80
12 Growing the Private Sector	115,500,000.00	84,000,000.00	1,805,600,000.00	1,213,080,000.00	1,129,080,000.00+	93.08%+	1,866,549,999.00	1,938,877,498.95	2,035,821,291.00
13 Reform of Government and Governance	5,688,729,040.95	2,471,360,485.20	18,915,900,000.00	9,383,115,200.00	6,911,754,714.80+	73.66%+	17,743,641,545.00	18,679,543,622.25	19,613,520,372.60
14 Power	920,500,000.00	115,600,000.00	1,730,000,000.00	1,554,500,000.00	1,438,900,000.00+	92.56%+	2,212,055,673.00	2,322,658,456.65	2,438,791,304.25
17 Road	20,501,349,469.14	4,029,313,682.91	18,085,000,000.00	10,106,750,000.00	6,077,436,317.09+	60.13%+	16,581,832,333.00	17,410,923,949.65	18,281,470,138.05
19 Sea Ports		154,916,825.80	300,000,000.00	165,000,000.00	10,083,174.20+	6.11%+			
21 Oil and Gas Infrastructure			5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
Total Capital Expenditure by Program	46,603,225,240.76	10,366,862,900.03	70,381,400,000.00	47,380,091,520.00	37,013,228,619.97+	78.12%+	69,191,240,000.00	72,650,803,022.70	76,283,341,465.80
Total Expenditure (Budget Size)	113,769,382,469.43	60,499,527,910.98	137,440,123,116.00	102,660,432,904.00	42,160,904,993.02+	41.07%+	131,815,752,000.00	132,852,260,090.05	138,019,747,263.67
Budget Surplus/(Deficit)	22,738,200,002.16	10,962,605,418.14	221,700,440.00	16,286,340,598.00	27,248,946,016.14+	167.31%+	22,293,598,063.00	10,084,841,183.11	12,980,145,460.71
Movement in Other Cash Equivalents:									
Below the Line Receipts	3,533,844,423.16	1,574,919,983.23			1,574,919,983.23+				
Below the Line Payments	4,199,288,267.11	557,859,747.87			557,859,747.87-				
Sub-Total: Movement in Other Cash Equivalents	665,443,843.95	1,017,060,235.36			1,017,060,235.36+				
Financing of Deficit by Borrowing									
Internal Loans	25,000,030,061.44	1,093,825,308.32	12,000,000,000.00	9,257,711,785.00	8,163,886,476.68-	88.18%-	7,000,000,000.00	7,350,000,000.00	7,717,500,000.00
External Loans			3,730,000,000.00	7,028,628,813.00	7,028,628,813.00-	100.00%-	3,571,528,813.00	3,750,105,253.65	3,937,610,523.00
Total Loans	25,000,030,061.44	1,093,825,308.32	15,730,000,000.00	16,286,340,598.00	15,192,515,289.68-	93.28%-	10,571,528,813.00	11,100,105,253.65	11,655,110,523.00
Closing Balance	1,596,386,215.33	13,073,490,961.82	15,508,299,560.00		13,073,490,961.82+		11,722,069,250.00	1,015,264,070.54	1,325,034,937.71

STATEMENT NO. 1
DRAFT CASH FLOW STATEMENT

	Note	Actual 2020	Actual 2019
Cash Flow From Operating Activities		₦	₦
Statutory Allocation		37,142,065,811.17	47,782,999,341.39
Value Added Tax Allocation		13,897,632,519.63	11,556,362,153.48
Independent Revenue	1	14,618,088,782.99	15,499,929,260.76
Total Receipts		65,657,787,113.79	74,839,290,755.63
Payments			
Employees Compensation	2	26,331,088,130.36	27,845,011,886.67
Social Benefits	3	1,520,386,430.86	1,724,125,078.31
Overhead Costs	4	15,000,632,689.03	19,717,943,024.89
CRFC - Excluding Social Benefits & Public Debt Charges	5	1,411,510,298.28	3,844,571,584.13
Total Payments		44,263,617,548.53	53,131,651,574.00
Net Cash Flow from Operating Activities		21,394,169,565.26	21,707,639,181.63
Cash Flow From Investment Activities			
Economic Empowerment Through Agriculture		5,000,000.00	1,428,369,875.00
Societal Re-Oriented		192,830,000.00	247,990,000.00
Poverty Alleviation		9,000,000.00	1,949,606,181.59
Improvement to Human Health		813,746,662.12	251,200,000.00
Enhancing Skills and Knowledge		532,700,000.00	683,250,000.00
Housing and Urban Development		407,277,804.00	370,531,664.76
Gender		10,000,000.00	675,000,000.00
Youth		121,000,000.00	146,016,801.52
Environmental Improvement		1,356,948,440.00	13,531,782,207.80
Water Resources and Rural Development		33,725,000.00	90,000,000.00
Information and Communication Technology		29,444,000.00	3,400,000.00
Growing the Private Sector		84,000,000.00	115,500,000.00
Reform of Government and Governance		2,471,360,485.20	5,688,729,040.95
Power		115,600,000.00	920,500,000.00
Road		4,029,313,682.91	20,501,349,469.14
Sea Ports		154,916,825.80	
Net Cash Flow from Investment Activities	6	10,366,862,900.03	46,603,225,240.76
Cash Flow from Financing Activities			
Proceeds from Aids and Grants		4,207,960,000.00	12,802,242,606.02
Proceeds from Internal Loans		1,093,825,308.32	25,000,030,061.44
Repayment of External Loans			530,268,589.86
Repayment of Internal Loans		5,869,047,462.42	13,504,237,064.81
Net Cash Flow From Financing Activities		567,262,154.10	23,767,767,012.79
Movement in Other Cash Equivalents			
BTL Receipts	7a	1,574,919,983.23	3,533,844,423.16
BTL Payments	7b	557,859,747.87	4,199,288,267.11
Total		1,017,060,235.36	665,443,843.95
Net Surplus/(Deficit) for the Year		11,477,104,746.49	1,793,262,890.29
Opening Cash Balance		1,596,386,215.33	3,389,649,105.62
Closing Cash Balance	8	13,073,490,961.82	1,596,386,215.33

STATEMENT NO. 2
DRAFT STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2020	Actual 2019
Liquid Assets		₦	₦
Treasuries and Banks	8	13,073,490,961.82	1,596,386,215.33
Sub Total		13,073,490,961.82	1,596,386,215.33
Investments and Other Assets			
Investments	9	360,547,685.26	360,547,685.26
Liability Over Assets	10	96,965,715,518.33	96,965,715,518.33
Sub Total		97,326,263,203.59	97,326,263,203.59
Total Assets		110,399,754,165.41	98,922,649,418.92
Public Funds			
Consolidated Revenue Fund	11	11,663,736,649.79	1,071,647,513.35
Capital Development Fund	12	1,409,754,312.03	524,738,701.98
Sub Total - Public Funds		13,073,490,961.82	1,596,386,215.33
Liabilities			
Internal Loans	13	67,721,250,335.51	67,721,250,335.51
External Loans	14	29,605,012,868.08	29,605,012,868.08
Sub Total: Liabilities		97,326,263,203.59	97,326,263,203.59
Public Fund + Liabilities		110,399,754,165.41	98,922,649,418.92

STATEMENT NO. 3
DRAFT STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2019	Actual Jan-Dec 2020	Original Budget2020	Revised Budget2020	Variance 2020	% Variance 2020	Budget 2021	Budget 2022	Budget 2023
		₦	₦	₦	₦	₦	%	₦	₦	₦
Opening Balance		3,244,215,106.43	1,071,647,513.35		1,071,647,513.00	0.35+	0.00			
Add: Revenue										
Statutory Allocation	15	47,782,999,341.39	37,142,065,811.17	53,249,300,000.00	30,181,306,377.00	6,960,759,434.17+	23.06%+	45,601,149,060.00	48,340,733,615.10	48,241,318,440.65
Value Added Tax Allocation		13,556,362,153.48	13,897,632,519.63	14,000,000,000.00	11,542,529,464.00	2,355,103,055.63+	20.40%+	12,158,233,322.00	12,355,422,247.51	12,595,537,257.21
Sub Total: Statutory Allocation		59,339,361,494.87	51,039,698,330.80	67,249,300,000.00	41,723,835,841.00	9,315,862,489.80+	22.33%+	57,759,382,382.00	60,696,155,862.61	60,836,855,697.86
Direct Taxes	16	5,478,707,462.71	7,203,625,675.22	13,658,956,016.00	5,173,857,275.00	2,029,768,400.22+	39.23%+	14,010,000,000.00	14,237,221,897.48	14,513,907,831.66
Licenses	17	390,319,189.38	421,327,589.48	1,456,550,000.00	286,059,189.00	135,268,400.48+	47.29%+	675,610,000.00	686,567,415.13	699,910,226.17
Fees	20	8,866,417,645.34	6,517,054,368.36	21,511,691,060.00	6,497,978,612.00	19,075,756.36+	0.29%+	13,405,631,375.00	13,623,051,289.23	13,887,803,753.41
Fines	21	63,118,548.18	119,567,304.88	238,449,000.00	48,358,548.00	71,208,756.88+	147.25%+	215,005,000.00	218,492,069.45	222,738,432.60
Sales	22	294,938,007.65	150,565,641.00	584,805,300.00	216,819,868.00	66,254,227.00-	30.56%-	911,649,700.00	926,435,337.02	944,439,763.91
Earnings	23	299,140,851.38	157,892,926.16	2,595,181,500.00	273,529,417.00	115,636,490.84-	42.28%-	1,962,088,150.00	1,968,911,400.06	2,007,175,554.58
Rent of Government Property	24	10,114,473.00	1,008,573.00	80,220,000.00	7,114,473.00	6,105,900.00-	85.82%-	86,798,000.00	88,205,737.77	89,919,986.85
Rent on Government Building	25	11,074,511.77	3,373,545.02	43,000,000.00	6,574,512.00	3,200,966.98-	48.69%-	32,500,000.00	33,027,102.88	33,668,960.02
Repayments	26			12,200,000.00	6,000,000.00	6,000,000.00-	100.00%-			
Investment Income	27			15,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	20,000,000.00	20,324,371.06	20,719,354.38
Interest Earned	28	7,173,909.69	10,387,705.73		10,387,705.73+			500,000.00	508,109.25	517,992.92
Miscellaneous	30	78,924,661.66	33,285,454.14	293,769,800.00	78,708,106.00	45,422,651.86-	57.71%-			
Sub Total: Independent Revenue (c)		15,499,929,260.76	14,618,088,782.99	40,489,822,676.00	12,600,000,000.00	2,018,088,782.99+	16.02%+	31,319,782,225.00	31,802,744,729.33	32,420,801,856.50
BTL Receipts (d)	31	3,533,844,423.16	1,574,919,983.23			1,574,919,983.23+				
Total Funds Available (a+b+c+d)		81,617,350,285.22	68,304,354,610.37	107,739,122,676.00	55,395,483,354.00	12,908,871,256.37+	23.30%+	89,079,164,607.00	92,498,900,591.94	93,257,657,554.36
Less: Recurrent Payments										
Employees Compensation	32	27,845,011,886.67	26,331,088,130.36	29,139,440,666.00	29,696,720,666.00	3,365,632,535.64+	11.33%+	31,413,227,000.00	29,963,348,322.99	30,727,325,412.80
Overhead Charges	34	19,717,943,024.89	15,000,632,689.03	20,376,259,340.00	13,031,908,641.00	1,968,724,048.03-	15.11%-	16,529,575,000.00	15,633,062,706.10	16,031,646,469.33
CRFC - Excluding Public Debt Charges	35	5,568,696,662.44	2,931,896,729.14	10,120,000,000.00	8,697,969,472.00	5,766,072,742.86+	66.29%+	9,592,886,000.00	9,433,207,970.18	9,673,728,402.40
BTL Payments	36	4,199,288,267.11	557,859,747.87			557,859,747.87-				
Sub Total: Recurrent Expenditure		57,330,939,841.11	44,821,477,296.40	59,635,700,006.00	51,426,598,779.00	6,605,121,482.60+	12.84%+	57,535,688,000.00	55,029,618,999.27	56,432,700,284.53
Repayment of External Loans		530,268,589.86		410,927,110.00	246,552,321.00	246,552,321.00+	100.00%+	400,000,000.00	480,654,095.56	492,909,430.14
Repayment of Internal Loans		13,504,237,064.81	5,869,047,462.42	7,012,096,000.00	3,607,190,284.00	2,261,857,178.42-	62.70%-	4,688,824,000.00	4,691,183,972.52	4,810,796,083.20
Sub Total: Loans Repayment		14,034,505,654.67	5,869,047,462.42	7,423,023,110.00	3,853,742,605.00	2,015,304,857.42-	52.29%-	5,088,824,000.00	5,171,838,068.08	5,303,705,513.34
Total Recurrent Payments		71,365,445,495.78	50,690,524,758.82	67,058,723,116.00	55,280,341,384.00	4,589,816,625.18+	8.30%+	62,624,512,000.00	60,201,457,067.35	61,736,405,797.87
Operating Balance		10,251,904,789.44	17,613,829,851.55	40,680,399,560.00	115,141,970.00	17,498,687,881.55+	15,197.49%+	26,454,652,607.00	32,297,443,524.59	31,521,251,756.49
Appropriation and Transfers:										
Transfer to Capital Development Fund		9,180,257,276.09	5,950,093,201.76	30,000,000,000.00	115,141,970.00	5,834,951,231.76-	5,067.61%-			
Sub Total: Transfers		9,180,257,276.09	5,950,093,201.76	30,000,000,000.00	115,141,970.00	5,834,951,231.76-	5,067.61%-			
Closing Balance		1,071,647,513.35	11,663,736,649.79	10,680,399,560.00		11,663,736,649.79+		26,454,652,607.00	32,297,443,524.59	31,521,251,756.49

STATEMENT NO. 4
DRAFT STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2019	Actual Jan-Dec 2020	Original Budget2020	Revised Budget2020	Variance 2020	% Variance 2020	Budget 2021	Budget 2022	Budget 2023
		₦	₦	₦	₦	₦	%	₦	₦	₦
Opening Balance		145,433,999.19	524,738,701.98		524,738,702.00	0.02-	0.00%-			
Add Revenue:										
Transfer from Consolidated Revenue Fund		9,180,257,276.09	5,950,093,201.76	30,000,000,000.00	115,141,970.00	5,834,951,231.76+	5,067.61%+			
Aids and Grants	37	12,802,242,606.02	4,207,960,000.00	29,479,300,000.00	30,453,870,250.00	26,245,910,250.00-	86.18%-	20,442,989,330.00	30,268,518,315.00	31,781,944,248.60
External Loans	38			3,730,000,000.00	7,028,628,813.00	7,028,628,813.00-	100.00%-	3,571,528,813.00	3,750,105,253.65	3,937,610,523.00
Internal Loans	39	25,000,030,061.44	1,093,825,308.32	12,000,000,000.00	9,257,711,785.00	8,163,886,476.68-	88.18%-	7,000,000,000.00	7,350,000,000.00	7,717,500,000.00
Sub Total: Capital Receipts		46,982,529,943.55	11,251,878,510.08	75,209,300,000.00	46,855,352,818.00	35,603,474,307.92-	75.99%-	31,014,518,143.00	41,368,623,568.65	43,437,054,771.60
Total Capital Revenue Available		47,127,963,942.74	11,776,617,212.06	75,209,300,000.00	47,380,091,520.00	35,603,474,307.94-	75.14%-	31,014,518,143.00	41,368,623,568.65	43,437,054,771.60
Less: Capital Expenditure										
General Public Services	41	5,413,364,325.05	2,589,763,873.20	16,643,300,000.00	8,756,235,200.00	6,166,471,326.80+	70.42%+	15,410,791,545.00	15,747,051,122.25	16,534,403,226.60
Public Order and Safety	43	40,000,000.00	65,000,000.00	432,000,000.00	236,100,000.00	171,100,000.00+	72.47%+	554,625,000.00	571,856,250.00	600,449,008.95
Economic Affairs	44	25,135,597,043.15	4,715,126,620.71	24,465,600,000.00	18,697,636,171.00	13,982,509,550.29+	74.78%+	23,901,020,006.00	25,589,571,006.30	26,869,049,349.45
Environmental Protection	45	13,531,782,207.80	1,356,948,440.00	3,399,000,000.00	1,829,450,000.00	472,501,560.00+	25.83%+	5,037,727,373.00	5,261,893,741.65	5,524,988,319.90
Housing and Community Amenities	46	771,031,664.76	430,777,304.00	9,657,000,000.00	5,266,920,149.00	4,836,142,845.00+	91.82%+	10,385,007,133.00	10,904,258,512.35	11,449,471,113.15
Health	47	249,200,000.00	533,546,662.12	7,044,500,000.00	5,565,100,000.00	5,031,553,337.88+	90.41%+	5,341,100,032.00	5,608,155,033.60	5,888,562,582.00
Recreation Culture and Religion	48	719,000,000.00	74,000,000.00	200,000,000.00	119,000,000.00	45,000,000.00+	37.82%+	78,000,000.00	60,900,000.00	63,945,000.00
Education	49	683,250,000.00	532,700,000.00	8,415,000,000.00	6,608,400,000.00	6,075,700,000.00+	91.94%+	8,120,968,911.00	8,527,017,356.55	8,953,367,890.95
Social Protection	50	60,000,000.00	69,000,000.00	125,000,000.00	301,250,000.00	232,250,000.00+	77.10%+	362,000,000.00	380,100,000.00	399,104,974.80
Total Capital Expenditure by Main Functions		46,603,225,240.76	10,366,862,900.03	70,381,400,000.00	47,380,091,520.00	37,013,228,619.97+	78.12%+	69,191,240,000.00	72,650,803,022.70	76,283,341,465.80
Closing Balance		524,738,701.98	1,409,754,312.03	4,827,900,000.00		1,409,754,312.03+		38,176,721,857.00	31,282,179,454.05	32,846,286,694.20

NOTES TO CASHFLOW STATEMENT

	Actual	Actual
	Jan-Dec20	2019
	₦	₦
Note 1 - Independent Revenue		
Tax Revenue	7,203,625,675.22	5,478,707,462.71
Non Tax Revenue	7,414,463,107.77	10,021,221,798.05
Total Independent Revenue	14,618,088,782.99	15,499,929,260.76
Note 1A - Tax Revenue		
Taxes	7,203,625,675.22	5,478,707,462.71
Sub Total Tax Revenue	7,203,625,675.22	5,478,707,462.71
Note 1B - Non Tax Revenue		
Licenses	421,327,589.48	390,319,189.38
Fees	6,517,054,368.36	8,866,417,645.34
Fines	119,567,304.88	63,118,548.18
Sales	150,565,641.00	294,938,007.65
Earnings	157,892,926.16	299,140,851.38
Rent on Government Property	1,008,573.00	10,114,473.00
Rent on Lands & Others General	3,373,545.02	11,074,511.77
Interest	10,387,705.73	7,173,909.69
Micellaneous	33,285,454.14	78,924,661.66
Sub Total Non Tax Revenue	7,414,463,107.77	10,021,221,798.05
Total Independent Revenue	14,618,088,782.99	15,499,929,260.76
Note 2 - Employees Compensation		
Salaries and Wages	26,331,088,130.36	27,637,431,493.08
Allowances		207,580,393.59
Total	26,331,088,130.36	27,845,011,886.67
Note 2A - Salaries and Wages		
Basic Salary	25,194,457,857.16	26,397,330,359.40
Consolidated Revenue Fund Charges - Salaries	1,136,630,273.20	1,240,101,133.68
Total	26,331,088,130.36	27,637,431,493.08
Note 2B - Social Contributions		
Note 3 - Social Benefits		
Gratuity	28,564,268.80	53,835,571.68
Pension	1,491,822,162.06	1,670,289,506.63
Total	1,520,386,430.86	1,724,125,078.31
Note 4 - Overhead Costs:		
Transport and Travelling	789,696,391.80	1,894,314,892.52
Utilities	65,530,000.00	40,725,300.00
Material and Supplies	471,009,719.84	483,717,520.58
Maintenance Services	546,601,491.00	859,506,287.09
Training	13,584,000.00	4,920,700.00
Other Services	7,894,325,506.01	8,657,215,651.99

Notes To Cashflow Statement – Cont'd

	Actual	Actual
	Jan-Dec20	2019
	₦	₦
Consulting & Professional Services	17,250,000.00	73,850,000.00
Fuel and Lubricants	123,038,652.31	235,542,374.00
Financial Charges	398,092,404.23	767,427,155.29
Miscellaneous Expenses	4,681,504,523.84	6,700,723,143.42
Total	15,000,632,689.03	19,717,943,024.89
Notes 5 - Consolidated Revenue Fund Charges		
20007001/22060203 Recurrent Debts	1,298,108,468.28	606,062,870.95
20007001/22060204 Contractors/Other Miscellaneous Debts	100,601,830.00	130,458,387.30
20007001/22060205 Cost of IGR / FAAC Collection	12,800,000.00	1,564,050,325.88
20007001/22060211 Deduction @ Source - National Fadama		12,000,000.00
20007001/22060212 Deduction @ Source - National Agric Tech Support		12,000,000.00
20007001/22060213 Deduction @ Source - Counterpart Fund IRO UBEC Project		864,198,662.64
20007001/22060214 Deduction @ Source - Counterpart Fund IRO MDG'S Project		182,832,677.52
20007001/22060300 Contribution to LG JAAC		1,544,000,000.00
Total	1,411,510,298.28	4,915,602,924.29
Note 6 - Net Cash Flow from Investing Activities		
Capital Expenditure by Administrative Sector	1,530,921,125.80	3,731,763,309.12
Capital Expenditure by Economic Sector	6,232,213,334.23	27,574,529,723.84
Capital Expenditure by Law and Justice	68,000,000.00	46,000,000.00
Capital Expenditure by Social Sector	2,535,728,440.00	15,250,932,207.80
Total	10,366,862,900.03	46,603,225,240.76
Note 6A - Net Cash Flow From Investment Activities		
Purchase of Fixed Assets General	733,613,000.00	2,500,840,223.60
Construction and Provision of Fixed Assets General	1,750,673,361.37	13,937,195,770.46
Rehabilitation and Repairs of Fixed Assets General	3,944,636,113.46	11,210,072,339.98
Preservation of the Environment General	1,373,518,740.00	13,337,254,807.80
Acquisition of Non Tangible Assets	2,564,421,685.20	5,617,862,098.92
Total	10,366,862,900.03	46,603,225,240.76
Note 6B - Analysis of Capital Expenditure by Geo Location		
Norther Senatorial Zone	926,421,112.00	2,897,640,000.00
Central Senatorial Zone	9,065,739,962.23	38,152,347,541.75
South Senatorial Zone	374,701,825.80	5,553,237,699.01
Total	10,366,862,900.03	46,603,225,240.76
Note 7a - BTL Reciepts		
20007001/22080002 With Holding Taxes due to FIRS	434,466,293.89	26,054,528.84
20007001/22080003 VAT to FIRS	306,931,787.39	24,854,528.84
20007001/22080004 Union Deductions	778,874,716.73	1,072,340,798.13
20007001/22080005 Loan Deduction for Salary Other Deduction for Payroll	34,172,174.66	22,864,004.36
20007001/22080007 FAAC FAAC Deduction @ Source - FGN Salary Bailout - Refund		1,395,474,957.47
20007001/22080008 ABSG - Salary Pending	20,475,010.56	2,557,054.03
20007001/22080090 FAAC Deduction @ Source - Excess Crude Loan - Refund		989,698,551.49
Total BTL Reciepts	1,574,919,983.23	3,533,844,423.16

Notes To Cashflow Statement – Cont'd

	Actual	Actual
	Jan-Dec20	2019
	₦	₦
Note 7b - BTL Payments		
20007001/22080001 Withholding Taxes due to FIRS	39,951,784.60	116,291,060.70
20007001/22080002 VAT to FIRS	83,666,685.75	452,475,150.21
20007001/22080003 Union Deductions	376,823,670.37	977,154,441.35
20007001/22080004 Loan Deduction from Salary/Other Deduction from Payroll	45,038,042.69	21,425,985.12
20007001/22080006 PAYE Remittance to BIRS		4,060,457.25
20007001/22080007 FAAC Refund of Deductions @ Source		1,522,336,317.24
20007001/22080008 FAAC Deduction @ Source - Excess Crude Loan - Refund		1,079,671,149.97
20007001/22080080 ABSG - Salary Pending	12,379,564.46	25,873,705.27
Total BTL Payments	557,859,747.87	4,199,288,267.11
Note 8 - Closing Balance		
20007001/31030103 Abia State Counterpart Fund - UBA 1021212232	138,073,550.99	138,073,550.99
20007001/31030107 GT Bank (VAT) - A/C - 5900956110	54,313.42	54,313.42
20007001/31030108 Access Bank A/C 0028705965	179,954.46	179,954.46
20007001/31030109 UBA Plc A/C - 0060000349	56,917.19	56,917.19
20007001/31010114 Ecobank (Oceanic Bank A/C- 1301008677)	675,126.39	675,126.39
20007001/31030117 Diamond Bank A/C - 0392130000298	5,017,933.31	5,017,933.31
20007001/31010124 GTB 5959648110 - IGR	7,418,596.00	7,418,596.00
20007001/31010125 Bank PHB - Salary A/C - 131100007157	272,884.94	272,884.94
20007001/31010126 Bank PHB - Special A/C III - 131100007168	4,509,783.31	4,509,783.31
20007001/31010127 Oceanic Bank - 0781301008916	134,370.38	134,370.38
20007001/31030130 First Bank of Nigeria - A/C 1281(7691)	21,615.23	21,615.23
20007001/31030132 First Bank of Nigeria - A/C 1274(7684)	778,889.49	778,889.49
20007001/31010133 GTBank - A/C 5110	2,312,986.70	2,312,986.70
20007001/31010134 Skye Bank - A/C 475	563,891.02	563,891.02
20007001/31010135 Skye Bank - A/C 505	132,177.19	132,177.19
20007001/31030137 Diamond Bank (Special Account) 0021415767	45,664.88	45,664.88
20007001/31010138 Diamond Bank (Salary) 0021415743	703,072.33	703,072.33
20007001/31010139 Diamond Bank (Faac) Account 2150000048	259,598.09	259,598.09
20007001/31030140 UBA Bank (VAT) Account 0053-005-00618	343,913,531.29	152,097,684.07
20007001/31010142 Diamond Bank A/C - 0024248740 (Absg Govt. Project)	27,952,501.57	27,952,501.57
20007001/31010430 Access - Acc8916 - Motor Vehicle Refund Account	2,767,553.96	2,767,553.96
20007001/31010444 Fidelity Bank - A/C 5030030596 ABSG IGR Account	20,140,900.00	9,303,900.00
20007001/31010460 First City Monument Bank A/C 2000765014 (SURE-P)	1,249,787.53	1,249,787.53
20007001/31010470 Ecological Account	52.50	52.50
20007001/31010480 First Bank - FAAC 2015277701	1,111.97	1,111.97
20007001/31010149 Zenith Bank - 1013892907	1,065,840,780.74	
20007001/31010150 Sterling Bank - 0017759497	276,053.82	276,053.82
20007001/31010151 Sterling Bank - 0021959955	674,022.63	674,022.63
20007001/31010152 Sterling Bank - 0023041416	2,400,988.01	2,400,988.01
20007001/31010153 FIRST BANK PLC (ECOLOGICAL FUND) A/C 2024215554	483,153.08	483,153.08
20007001/31010154 FIDELITY BANK (ABSG PPIDF PROJECT) A/C 5030039111	585,104.98	585,104.98
20007001/31010155 First Bank ABSG Reserve A/C 2028294362	1,924,094.00	1,924,094.00
20007001/31010156 First Bank ABSG Project A/C 2014210497	3,924,207.24	3,924,207.24
20007001/31010157 First Bank Pensions Account 2028294506	545,713,106.78	100,884,220.71
20007001/31010158 UBA - Salary Account 1019024054	4,482,090,390.55	267,743,396.09
20007001/31010159 UBA - ABSG FAAC A/C 1015372049	2,407,038,272.60	

Notes To Cashflow Statement – Cont'd

	Actual	Actual
	Jan-Dec20	2019
	₦	₦
20007001/31010160 UBA - ABSG Special A/C 1019024009	150.00	150.00
20007001/31010161 UBA - Overhead A/C. 1019115026	10,086,278,422.11	
20007001/31010162 UBA - Subvention A/C 1019114830	5,681,652,075.95	25,996,222.07
20007001/31010165 Zenith - ABSG Cons. A/C 1014327297	11,613,711.80	11,613,211.80
20007001/31010167 Zenith ABSG Salary Bailout A/C 1014429971	1,330,340.20	1,330,340.20
20007001/31010168 Access - ABSG Salary Bailout A/C 0005685932	2,266,635.37	2,266,635.37
20007001/31010169 Skye Bank - ABSG Salary Bailout A/C 4030011123	3,776,537.50	3,776,537.50
20007001/31010170 Keystone - ABSG Salary Bailout A/C 1002820478	76,129.75	76,129.75
20007001/31010171 ZENITH BANK PLC - ABSG EXCESS CRUDE A/C (1014381352)	12,420,731.86	12,420,731.86
20007001/31010172 UBA PLC - ABSG CAPITAL PROJECT - (0019115284)	1,314,793,652.23	206,347.77
20007001/31010174 ZENITN BANK A/C 1014655750	5,401.20	5,401.20
20007001/31010175 SKYE BANK PLC (ABSG OVERHEAD 4030014605)	68,661,341.44	18,444,869.44
20007001/31010176 UBA PLC (ABSG PARIS & LONDON CLUBS DEBIT REFUND)	294,160.03	294,160.03
20007001/31010770 ACCESS BANK FOREIGN LOAN/PARIS CLUB REFUND A/C 0718250445	7,316,444.99	7,316,444.99
20007001/31010780 ACCESS BANK - CACS ACCOUNT 0708824261	851,884.61	851,884.61
20007001/31010190 ABSG SPECIAL PROJECT ACCT(PARIS CLUB)	28,603,408.28	28,602,908.28
20007001/31010810 Access Bank - Consolidated IGR A/c - 0763857466	37,342,037.81	26,361,681.57
20007001/31010820 Unity Bank - Capital Proj A/c No 0030574751	496,669.00	496,669.00
20007001/31010830 Heritage Bank - Capital Proj- a/c No 5900006278	44,837,890.44	44,837,890.44
20007001/31010840 Fidelity Bank - MOJ Rev -A/c No 5030036828	19,500,000.00	19,500,000.00
20007001/31010850 Unity Bank - Overhead 2 - A/c 0031660842	549,854,652.03	145,347.97
20007001/31010100 ABSG CONSOLIDATED ZENITH BANK IGR 1016865898	1,368,707,605.00	40,342,395.00
20007001/31010100 ABSG-PROJECT ACCOUNT ZENITH BANK 1014013932	463,293.00	5,821,474.06
20007001/31010900 Zenith Bank IGR Payment A/C - 10148195251	2,513,630,578.59	
20007001/31010905 Zenith Bank Consol IGR A/C - 1016977696	49,998,681.97	
20007001/31010910 UBA 1022752036 COVID 19 Account	260,700,100.05	
20007001/31010201 Ecobank Domiciliary Account	153,224.91	153,224.91
11021001/31030109 Remittance Control - Abia State Liaison Office - Lagos	1,000,000.00	
11021002/31030100 Remittance Control - Abia State Liaison Office - Abuja	3,500,000.00	
20007001/31030100 Remittance Control - Office of the Accountant General	635,600,000.00	
11101001/31030100 Remittance Control - ASOPADEC	2,290,572,698.72	
20007023/31030100 Remittance Control - TPO- Umuahia	851,900,000.00	
20007014/31030100 Remittance Control - ST Umuahia	6,300,000.00	
20008001/31010010 BIR - IGR Paydirect Account - Fidelity Bank - 5030013304	85,994,247.59	85,976,747.59
20008001/31010020 BIR - IGR Paydirect Account - Access Bank - AC - 0006194075	10,334,073,771.62	99,620,703.15
20008001/31010040 BIR - IGR Paydirect Account - Keystone Bank (PHB)-1002824500	9,761,851.08	9,761,851.08
20008001/31010050 BIR - IGR Paydirect Account - Diamond Bank 0008694963	185,840.00	185,840.00
20008001/31010060 BIR - IGR Paydirect Account - Sterling Bank - 0690003293	16,944,921.02	16,944,921.02
20008001/31010070 BIR - IGR Paydirect Account - ECO Bank Acc No. 1362002324	10,435,696.44	10,435,696.44
20008001/31010080 BIR - IGR Paydirect Account - FCMB - 0532313019	91,502,157.04	91,502,157.04
20008001/31010100 BIR - IGR Paydirect Account - First Bank AC No. - 2011606573	156,837,127.11	156,837,127.11
20008001/31010110 BIR - IGR Paydirect Account - Guaranty Trust - AC 0046428876	7,330,189.05	7,330,189.05
20008001/31010130 BIR - IGR Paydirect Account - WEMA Bank Account 0122920518	477,227.52	477,227.52
20008001/31010140 BIR - IGR Pdirect Acct - Polaris (Skye) AC No. 1771142026	9,056,581.23	9,056,581.23
20008001/31010150 BIR - IGR Pdirect Acct - Heritage (Spring) 1200125337	8,679,285.33	8,679,285.33
20008001/31010160 BIR - IGR Paydirect Account - UBA AC No. - 1012403173	53,462,700.37	53,462,700.37
20008001/31010170 BIR - IGR Paydirect Account - Union Bank AC No. - 0032976336	40,900,492.38	40,900,492.38

Notes To Cashflow Statement – Cont'd

	Actual	Actual
	Jan-Dec20	2019
	₦	₦
20008001/31010170 BIR - IGR Paydirect Account - Unity Bank AC No. 0017855026	34,338,282.56	34,338,282.56
20008001/31010190 BIR - IGR Paydirect Account - Zenith Bank 1011758344	94,204,137.89	94,204,137.89
20008001/31010200 BIR - IGR Paydirect Account - Stanbic IBTC	32,833,525.04	32,833,525.04
20008001/31010210 BIR - IGR Paydirect Account - AGIS- Fidelity Bank - 9858	9,127,563.99	9,127,563.99
20008001/31010220 BIR - IGR Paydirect - Special Number Plate Zenith Bank 3601	9,555,031.68	9,555,031.68
20008001/31010230 BIR - IGR Paydirect - Drivers Licence - Zenith Bank 803577	6,936,996.46	6,936,996.46
20008001/31010240 BIR - IGR Paydirect-N/P (Other Charges) - Zenith Bank 5948	101,371.36	101,371.36
20008001/31010250 BIR - IGR Paydirect - Proof of O/ship Cert.-Zenith Bank 4292	1,318,346.29	1,318,346.29
20008001/31010260 FCMB (MBAISII) AC No. 4196382017	1,863,797.49	1,863,797.49
20007001/31001001 Pension Board - Ecobank	327,897.29	327,897.29
20007001/31001002 Pension Board - Diamond Bank	102,334.19	102,334.19
20008001/31040100 Interbank Fund Transfer	25,606,791,738.03	
20007014/31020190 Sub Treasury - UBA - 1016685517	11,905,578.76	254,421.24
20007023/31020102 TPO - Umuahia - Bank Keystone Bank	9,850,000.00	50,000.00
20007023/31020105 TPO Umuahia - Zenith Bank A/C 1012469360	40,000.00	20,000.00
20007023/31020100 TPO - Umuahia - UBA (Impress A/C Account No: 1019431557	65,050,300.00	14,014,600.00
Sub-Total	13,073,490,961.82	1,596,386,215.33

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual Jan-Dec20	Actual 2019
	₦	₦
Note 8 - Treasuries and Banks		
20007001/31030103 Abia State Counterpart Fund - UBA 1021212232	138,073,550.99	138,073,550.99
20007001/31030107 GT Bank (VAT) - A/C - 5900956110	54,313.42	54,313.42
20007001/31030108 Access Bank A/C 0028705965	179,954.46	179,954.46
20007001/31030109 UBA Plc A/C - 0060000349	56,917.19	56,917.19
20007001/31010114 Ecobank (Oceanic Bank A/C- 1301008677)	675,126.39	675,126.39
20007001/31030117 Diamond Bank A/C - 0392130000298	5,017,933.31	5,017,933.31
20007001/31010124 GTB 5959648110 - IGR	7,418,596.00	7,418,596.00
20007001/31010125 Bank PHB - Salary A/C - 131100007157	272,884.94	272,884.94
20007001/31010126 Bank PHB - Special A/C III - 131100007168	4,509,783.31	4,509,783.31
20007001/31010127 Oceanic Bank - 0781301008916	134,370.38	134,370.38
20007001/31030130 First Bank of Nigeria - A/C 1281(7691)	21,615.23	21,615.23
20007001/31030132 First Bank of Nigeria - A/C 1274(7684)	778,889.49	778,889.49
20007001/31010133 GTBank - A/C 5110	2,312,986.70	2,312,986.70
20007001/31010134 Skye Bank - A/C 475	563,891.02	563,891.02
20007001/31010135 Skye Bank - A/C 505	132,177.19	132,177.19
20007001/31030137 Diamond Bank (Special Account) 0021415767	45,664.88	45,664.88
20007001/31010138 Diamond Bank (Salary) 0021415743	703,072.33	703,072.33
20007001/31010139 Diamond Bank (Faac) Account 2150000048	259,598.09	259,598.09
20007001/31030140 UBA Bank (VAT) Account 0053-005-00618	343,913,531.29	152,097,684.07
20007001/31010142 Diamond Bank A/C - 0024248740 (Absg Govt. Project)	27,952,501.57	27,952,501.57
20007001/31010430 Access - Acc8916 - Motor Vehicle Refund Account	2,767,553.96	2,767,553.96
20007001/31010444 Fidelity Bank - A/C 5030030596 ABSG IGR Account	20,140,900.00	9,303,900.00
20007001/31010460 First City Monument Bank A/C 2000765014 (SURE-P)	1,249,787.53	1,249,787.53
20007001/31010470 Ecological Account	52.50	52.50
20007001/31010480 First Bank - FAAC 2015277701	1,111.97	1,111.97
20007001/31010149 Zenith Bank - 1013892907	1,065,840,780.74	
20007001/31010150 Sterling Bank - 0017759497	276,053.82	276,053.82
20007001/31010151 Sterling Bank - 0021959955	674,022.63	674,022.63
20007001/31010152 Sterling Bank - 0023041416	2,400,988.01	2,400,988.01
20007001/31010153 FIRST BANK PLC (ECOLOGICAL FUND) A/C 2024215554	483,153.08	483,153.08
20007001/31010154 FIDELITY BANK (ABSG PPIDF PROJECT) A/C 5030039111	585,104.98	585,104.98
20007001/31010155 First Bank ABSG Reserve A/C 2028294362	1,924,094.00	1,924,094.00
20007001/31010156 First Bank ABSG Project A/C 2014210497	3,924,207.24	3,924,207.24
20007001/31010157 First Bank Pensions Account 2028294506	545,713,106.78	100,884,220.71
20007001/31010158 UBA - Salary Account 1019024054	4,482,090,390.55	267,743,396.09
20007001/31010159 UBA - ABGS FAAC A/C 1015372049	2,407,038,272.60	
20007001/31010160 UBA - ABSG Special A/C 1019024009	150.00	150.00
20007001/31010161 UBA - Overhead A/C. 1019115026	10,086,278,422.11	
20007001/31010162 UBA - Subvention A/C 1019114830	5,681,652,075.95	25,996,222.07
20007001/31010165 Zenith - ABSG Cons. A/C 1014327297	11,613,711.80	11,613,211.80
20007001/31010167 Zenith ABSG Salary Bailout A/C 1014429971	1,330,340.20	1,330,340.20
20007001/31010168 Access - ABSG Salary Bailout A/C 0005685932	2,266,635.37	2,266,635.37
20007001/31010169 Skye Bank - ABSG Salary Bailout A/C 4030011123	3,776,537.50	3,776,537.50
20007001/31010170 Keystone - ABSG Salary Bailout A/C 1002820478	76,129.75	76,129.75
20007001/31010171 ZENITH BANK PLC - ABSG EXCESS CRUDE A/C (1014381352)	12,420,731.86	12,420,731.86
20007001/31010172 UBA PLC - ABSG CAPITAL PROJECT - (0019115284)	1,314,793,652.23	206,347.77
20007001/31010174 ZENITN BANK A/C 1014655750	5,401.20	5,401.20

Notes To Statement Of Assets And Liabilities – Cont'd

	Actual	Actual
	Jan-Dec20	2019
	₦	₦
20007001/31010175 SKYE BANK PLC (ABSG OVERHEAD 4030014605)	68,661,341.44	18,444,869.44
20007001/31010176 UBA PLC (ABSG PARIS & LONDON CLUBS DEBIT REFUND)	294,160.03	294,160.03
20007001/31010770 ACCESS BANK FOREIGN LOAN/PARIS CLUB REFUND A/C 0718250445	7,316,444.99	7,316,444.99
20007001/31010780 ACCESS BANK - CACS ACCOUNT 0708824261	851,884.61	851,884.61
20007001/31010190 ABSG SPECIAL PROJECT ACCT(PARIS CLUB)	28,603,408.28	28,602,908.28
20007001/31010810 Access Bank - Consolidated IGR A/c - 0763857466	37,342,037.81	26,361,681.57
20007001/31010820 Unity Bank - Capital Proj A/c No 0030574751	496,669.00	496,669.00
20007001/31010830 Heritage Bank - Capital Proj- a/c No 5900006278	44,837,890.44	44,837,890.44
20007001/31010840 Fidelity Bank - MOJ Rev -A/c No 5030036828	19,500,000.00	19,500,000.00
20007001/31010850 Unity Bank - Overhead 2 - A/c 0031660842	549,854,652.03	145,347.97
20007001/31010100 ABSG CONSOLIDATED ZENITH BANK IGR 1016865898	1,368,707,605.00	40,342,395.00
20007001/31010100 ABSG-PROJECT ACCOUNT ZENITH BANK 1014013932	463,293.00	5,821,474.06
20007001/31010900 Zenith Bank IGR Payment A/C - 10148195251	2,513,630,578.59	
20007001/31010905 Zenith Bank Consol IGR A/C - 1016977696	49,998,681.97	
20007001/31010910 UBA 1022752036 COVID 19 Account	260,700,100.05	
20007001/31010201 Ecobank Domiciliary Account	153,224.91	153,224.91
11021001/31030109 Remittance Control - Abia State Liaison Office - Lagos	1,000,000.00	
11021002/31030100 Remittance Control - Abia State Liaison Office - Abuja	3,500,000.00	
20007001/31030100 Remittance Control - Office of the Accountant General	635,600,000.00	
11101001/31030100 Remittance Control - ASOPADEC	2,290,572,698.72	
20007023/31030100 Remittance Control - TPO- Umuahia	851,900,000.00	
20007014/31030100 Remittance Control - ST Umuahia	6,300,000.00	
20008001/31010010 BIR - IGR Paydirect Account - Fidelity Bank - 5030013304	85,994,247.59	85,976,747.59
20008001/31010020 BIR - IGR Paydirect Account - Access Bank - AC - 0006194075	10,334,073,771.62	99,620,703.15
20008001/31010040 BIR - IGR Paydirect Account - Keystone Bank (PHB)-1002824500	9,761,851.08	9,761,851.08
20008001/31010050 BIR - IGR Paydirect Account - Diamond Bank 0008694963	185,840.00	185,840.00
20008001/31010060 BIR - IGR Paydirect Account - Sterling Bank - 0690003293	16,944,921.02	16,944,921.02
20008001/31010070 BIR - IGR Paydirect Account - ECO Bank Acc No. 1362002324	10,435,696.44	10,435,696.44
20008001/31010080 BIR - IGR Paydirect Account - FCMB - 0532313019	91,502,157.04	91,502,157.04
20008001/31010100 BIR - IGR Paydirect Account - First Bank AC No. - 2011606573	156,837,127.11	156,837,127.11
20008001/31010110 BIR - IGR Paydirect Account - Guaranty Trust - AC 0046428876	7,330,189.05	7,330,189.05
20008001/31010130 BIR - IGR Paydirect Account - WEMA Bank Account 0122920518	477,227.52	477,227.52
20008001/31010140 BIR - IGR Pdirect Acct - Polaris (Skye) AC No. 1771142026	9,056,581.23	9,056,581.23
20008001/31010150 BIR - IGR Pdirect Acct - Heritage (Spring) 1200125337	8,679,285.33	8,679,285.33
20008001/31010160 BIR - IGR Paydirect Account - UBA AC No. - 1012403173	53,462,700.37	53,462,700.37
20008001/31010170 BIR - IGR Paydirect Account - Union Bank AC No. - 0032976336	40,900,492.38	40,900,492.38
20008001/31010170 BIR - IGR Paydirect Account - Unity Bank AC No. 0017855026	34,338,282.56	34,338,282.56
20008001/31010190 BIR - IGR Paydirect Account - Zenith Bank 1011758344	94,204,137.89	94,204,137.89
20008001/31010200 BIR - IGR Paydirect Account - Stanbic IBTC	32,833,525.04	32,833,525.04
20008001/31010210 BIR - IGR Paydirect Account - AGIS- Fidelity Bank - 9858	9,127,563.99	9,127,563.99
20008001/31010220 BIR - IGR Paydirect - Special Number Plate Zenith Bank 3601	9,555,031.68	9,555,031.68
20008001/31010230 BIR - IGR Paydirect - Drivers Licence - Zenith Bank 803577	6,936,996.46	6,936,996.46
20008001/31010240 BIR - IGR Paydirect-N/P (Other Charges) - Zenith Bank 5948	101,371.36	101,371.36
20008001/31010250 BIR - IGR Paydirect - Proof of O/ship Cert.-Zenith Bank 4292	1,318,346.29	1,318,346.29
20008001/31010260 FCMB (MBAISII) AC No. 4196382017	1,863,797.49	1,863,797.49
20007001/31001001 Pension Board - Ecobank	327,897.29	327,897.29
20007001/31001002 Pension Board - Diamond Bank	102,334.19	102,334.19

Notes To Statement Of Assets And Liabilities – Cont'd

	Actual	Actual
	Jan-Dec20	2019
	₦	₦
20008001/31040100 Interbank Fund Transfer	25,606,791,738.03	
20007014/31020190 Sub Treasury - UBA - 1016685517	11,905,578.76	254,421.24
20007023/31020102 TPO - Umuahia - Bank Keystone Bank	9,850,000.00	50,000.00
20007023/31020105 TPO Umuahia - Zenith Bank A/C 1012469360	40,000.00	20,000.00
20007023/31020100 TPO - Umuahia - UBA (Impress A/C Account No: 1019431557	65,050,300.00	14,014,600.00
Total	13,073,490,961.82	1,596,386,215.33
Note 9 - 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
20007001/31090360 Bank PHB	595,000.00	595,000.00
20007001/31090370 Oceanic Bank	755,200.00	755,200.00
20007001/31090380 NAL Bank Plc	8,441.00	8,441.00
Total	360,547,685.26	360,547,685.26

Notes To Statement Of Assets And Liabilities – Cont'd

	Actual	Actual
	Jan-Dec20	2019
	₦	₦
Note 10 - Liability Over Assets	=N=	
Liabilities Over Assets		
Opening Balance	90,847,229,197.03	
Add/(Less) Net Movement		
Internal Loans	6,679,809,919.68	
External Loans	561,323,598.38	
Total	96,965,715,518.33	
Note 11 - Consolidated Revenue Fund		
Opening Balance	1,071,647,513.35	3,244,215,106.43
Add/(Less) Net Surplus/(Deficit)	12,937,138,863.76	2,172,567,593.08
Closing Balance	14,008,786,377.11	1,071,647,513.35
Note 12 - Capital Development Fund		
Opening Balance	524,738,701.98	145,433,999.19
Add/(Less) Net Capital Surplus/(Deficit)	1,460,034,117.27	379,304,702.79
Closing Balance	935,295,415.29	524,738,701.98
Note 13 - Internal Loans		
20007001/42000010 UBA Counterpart Fund MDG Loan	294,526,096.17	294,526,096.17
20007001/42000015 UBA Counterpart Funding Loan for MDAs	1,375,339,875.00	1,375,339,875.00
20007001/42000120 UBA Counterpart UBEC Loan	1,392,142,050.80	1,392,142,050.80
20007001/42000030 Accelerated Agric Development Scheme	5,564,419,739.74	5,564,419,739.74
20007001/42000182 UBA ISPO - CFF - Ferotex	321,843,016.00	321,843,016.00
20007001/42000184 UBA ISPO - CFF - Tunnel End	863,305,650.09	863,305,650.09
20007001/42000185 UBA ISPO - CFF - Trackcare Global	1,379,327,213.15	1,379,327,213.15
20007001/42000186 UBA ISPO - CFF - China Zhonghao	1,034,263,923.46	1,034,263,923.46
20007001/42000189 UBA ISPO - CFF - DAWN N DAISY	321,843,016.00	321,843,016.00
20007001/42000000 UBA ISPO - CFF - Rock Waters	1,451,392,553.17	1,451,392,553.17
20007001/42000194 UBA ISPO - CFF - Sanajadon Construction	367,820,589.70	367,820,589.70
20007001/42000195 UBA ISPO - Arab Contractors	386,211,619.19	386,211,619.19
20007001/42000196 UBA ISPO - Ekcleen Nig Services	470,119,965.20	470,119,965.20
20007001/42000197 UBA ISPO - JMK Construction	470,119,965.20	470,119,965.20
20007001/42000300 FGN BOND	6,238,609,184.73	6,238,609,184.73
20007001/42000310 Bail Out Fund	12,794,321,209.30	12,794,321,209.30
20007001/42000320 Zenith Bank Excess Crude - Loan	9,117,333,801.34	9,117,333,801.34
20007001/42000330 Budget Support Facility	17,539,993,592.91	17,539,993,592.91
20007001/42005000 ZENITH - ISPO - CFF - NEWMAP	443,751,476.47	443,751,476.47
20007001/42000501 ZENITH - ISPO - ANRIN	25,293,132.68	25,293,132.68
20007001/42000501 ZENITH - ISPO - Term Loan 1	322,728,346.56	322,728,346.56
20007001/42000502 Zenith ISPO - Term 2	962,257,735.91	962,257,735.91
20007001/42000503 Zenith ISPO - Term Loan 3	962,257,735.91	962,257,735.91
20007001/42000505 Zenith ISPO - State Scholarship	144,338,660.39	144,338,660.39
20001001/31010101 Overdraft Account - Zenith Bank	832,792,765.83	832,792,765.83
20001001/31010100 Overdraft Account - UBA Overhead Account	1,474,045,530.08	1,474,045,530.08
20001001/31010108 Overdraft Account - UBA FAAC Account	1,043,990,585.93	1,043,990,585.93
20001001/31010100 Overdraft Account - Zenith Special Account	126,861,304.60	126,861,304.60
Total	67,721,250,335.51	67,721,250,335.51

Notes To Statement Of Assets And Liabilities – Cont'd

	Actual	Actual
	Jan-Dec20	2019
	₦	₦
Note38 - External Loans		
SCHEDULE OF FOREIGN LOAN		
Erosion & Watershed Mgt Proj.	8,816,555,486.04	8,816,555,486.04
Comm. Based Pov. Reduction	2,983,745,020.19	2,983,745,020.19
Health System Dev. Project II	306,887,336.31	306,887,336.31
HIV/AIDS	534,091,430.94	534,091,430.94
Oil Palm Belt Rural Dev. Project II	278,514,640.51	278,514,640.51
Health System Dev. Project IV	412,308,495.58	412,308,495.58
Comm. Based Nation Res Mgt	367,395,778.61	367,395,778.61
Community & Soc. Development	1,336,118,348.40	1,336,118,348.40
Third National Fadama	2,001,292,942.29	2,001,292,942.29
Health Sys Dev. - Additional	954,757,004.57	954,757,004.57
2nd HIV/AIDS	1,170,628,592.71	1,170,628,592.71
Public Sector Governance Ref.	442,717,791.93	442,717,791.93
Total	29,605,012,868.08	29,605,012,868.08
Exchange Rate : N306.50 = \$1		
SCHEDULE OF FOREIGN LOAN		
Erosion & Watershed Mgt Proj.	61,391,698.16	61,391,698.16
Comm. Based Pov. Reduction	9,734,894.03	9,734,894.03
Health System Dev. Project II	1,001,263.74	1,001,263.74
HIV/AIDS	1,742,549.53	1,742,549.53
Oil Palm Belt Rural Dev. Project II	908,693.77	908,693.77
Health System Dev. Project IV	1,345,215.32	1,345,215.32
Comm. Based Nation Res Mgt	1,198,681.17	1,198,681.17
Community & Soc. Development	4,359,276.83	4,359,276.83
Third National Fadama	6,529,503.89	6,529,503.89
Health Sys Dev. - Additional	3,115,031.01	3,115,031.01
2nd HIV/AIDS	3,819,342.88	3,819,342.88
Public Sector Governance Ref.	1,444,429.99	1,444,429.99
Total	96,590,580.32	96,590,580.32
Exchange Rate : N306.50 = \$1		

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual 2019	Actual Jan-Dec20	Original Budget2020	Revised Budget2020	Variance 2020	% Acheived 2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
Note 15 - Statutory Allocation									
Office of the Accountnant General	47,782,999,341.39	37,142,065,811.17	53,249,300,000.00	30,181,306,377.00	6,960,759,434.17+	23.06%+	45,601,149,060.00	48,340,733,615.10	48,241,318,440.65
Total	47,782,999,341.39	37,142,065,811.17	53,249,300,000.00	30,181,306,377.00	6,960,759,434.17+	23.06%+	45,601,149,060.00	48,340,733,615.10	48,241,318,440.65
Note 16 : Direct Taxes									
Board of Internal Revenue	5,446,517,893.06	7,165,868,955.22	13,575,956,016.00	5,147,432,275.00	2,018,436,680.22+	39.21%+	13,925,000,000.00	14,150,843,320.65	14,425,850,508.76
Abia State Gaming Commission	3,559,311.64	5,092,000.00	20,000,000.00	8,000,000.00	2,908,000.00-	36.35%-	22,000,000.00	22,356,808.16	22,791,301.92
Abia State Physical Planning & Infrastructural Dev.	28,630,258.01	32,664,720.00	63,000,000.00	18,425,000.00	14,239,720.00+	77.28%+	63,000,000.00	64,021,768.67	65,266,020.98
Total	5,478,707,462.71	7,203,625,675.22	13,658,956,016.00	5,173,857,275.00	2,029,768,400.22+	39.23%+	14,010,000,000.00	14,237,221,897.48	14,513,907,831.66
Note 17: Licenses									
Board of Internal Revenue	350,209,889.38	389,416,439.48	700,200,000.00	200,150,000.00	189,266,439.48+	94.56%+	500,200,000.00	508,312,519.09	518,191,059.66
Abia State Gaming Commission	38,920,500.00	26,912,500.00	70,000,000.00	10,532,189.00	16,380,311.00+	155.53%+	70,000,000.00	71,135,298.56	72,517,764.69
Ministry of Commerce and Industry	4,000.00	18,000.00			18,000.00+				
Ministry of Science and Technology			200,000.00	20,000.00	20,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
Ministry of Transport	650,000.00	4,628,400.00	668,500,000.00	75,250,000.00	70,621,600.00-	93.85%-	95,000,000.00	96,540,762.31	98,416,939.49
Ministry of Petroleum and Solid Minerals			2,000,000.00	50,000.00	50,000.00-	100.00%-	2,000,000.00	2,032,437.10	2,071,935.42
Ministry of public Utility	12,500.00		1,050,000.00	5,000.00	5,000.00-	100.00%-	1,300,000.00	1,321,084.15	1,346,779.23
Abia State Water Board	288,800.00	234,000.00	10,000,000.00	20,000.00	214,000.00+	1,070.00%+	5,000,000.00	5,081,092.79	5,179,844.66
Ministry of Lands and Urban Development	15,000.00								
Ministry of Health		10,000.00			10,000.00+				
Ministry of Environment	218,500.00	98,250.00	2,600,000.00	12,000.00	86,250.00+	718.75%+	1,900,000.00	1,930,815.25	1,968,341.66
Ministry of Local Gov't & Chieftaincy Affairs		10,000.00			10,000.00+				
Total	390,319,189.38	421,327,589.48	1,456,550,000.00	286,059,189.00	135,268,400.48+	47.29%+	675,610,000.00	686,567,415.13	699,910,226.17
Note 20: Fees									
Office of the Governor	15,070,934.52	196,200,424.22	35,000,000.00	10,500,000.00	185,700,424.22+	1,768.58%+	20,000,000.00	20,324,371.06	20,719,366.50
Deputy Governor's Office			5,000,000.00	1,500,000.00	1,500,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
Office of the Secretary to the State Government	3,000.00	7,000.00	300,000.00	90,000.00	83,000.00-	92.22%-	300,000.00	304,865.55	310,805.51
Bureau of Special Services	150,000.00		1,000,000.00	300,000.00	300,000.00-	100.00%-	500,000.00	508,109.25	517,992.92
Abia State Liaison Office - Lagos		140,000.00	250,000.00	75,000.00	65,000.00+	86.67%+	500,000.00	508,109.25	517,992.92
Abia State Liaison Office Abuja	700,000.00		2,000,000.00	600,000.00	600,000.00-	100.00%-	1,500,000.00	1,524,327.85	1,553,966.74
Bureau of Special Services	150,000.00		1,000,000.00	300,000.00	300,000.00-	100.00%-	500,000.00	508,109.25	517,992.92
Abia State Pension Board	270,500.00	222,000.00	350,000.00	105,000.00	117,000.00+	111.43%+	1,000,000.00	1,016,218.60	1,035,973.82
Abia State Market Agency & Quality Mgt Agency							15,000,000.00	15,243,278.27	15,539,521.85
Abia State Signage & Advertisement Agency (ABSSA)	61,013,356.50	55,611,326.44	8,000,000.00	2,400,000.00	53,211,326.44+	2,217.14%+	8,000,000.00	8,129,748.38	8,287,753.90
Abia State Infrastructural Development Board	2,070,446.00	16,704,900.00			16,704,900.00+				
Abia State Oil Prod. Area Dev. Commission - ASOPADEC			100,000,000.00	30,000,000.00	30,000,000.00-	100.00%-	150,000,000.00	152,432,782.60	155,395,157.99
Abia State House of Assembly	20,000.00		5,000,000.00	1,500,000.00	1,500,000.00-	100.00%-	5,000,000.00	5,081,092.79	5,179,844.66
Ministry of Information & Strategy			22,100,000.00	6,630,000.00	6,630,000.00-	100.00%-	6,630,000.00	6,737,529.05	6,868,513.44
Abia Printing & Publishing Company	2,407,600.00	358,500.00	9,000,000.00	2,700,000.00	2,341,500.00-	86.72%-	9,000,000.00	9,145,966.98	9,323,715.60
Office of the Head of Service	382,300.00								
Bureau of Training			6,800,000.00	2,040,000.00	2,040,000.00-	100.00%-	6,800,000.00	6,910,286.19	7,044,604.79
Bureau of Service Welfare			100,000.00	30,000.00	30,000.00-	100.00%-	100,000.00	101,621.85	103,605.88
Office of the Auditor General (State)	85,000.00	30,000.00	225,000.00	67,500.00	37,500.00-	55.56%-	225,000.00	228,649.13	233,120.99
Civil Service Commission	912,500.00	2,000.00	2,030,000.00	609,000.00	607,000.00-	99.67%-	150,000.00	152,432.77	155,414.37
Abia State Independent Electoral Commission			400,000,000.00	120,000,000.00	120,000,000.00-	100.00%-	200,000,000.00	203,243,710.20	207,193,544.05

Notes To Statement Of Consolidated Revenue Fund – Cont'd

	Actual 2019	Actual Jan-Dec20	Original Budget2020	Revised Budget2020	Variance 2020	% Acheived 2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
Office of the Auditor General (Local Government)			75,650,500.00	22,695,150.00	22,695,150.00-	100.00%-	25,000,000.00	25,405,463.75	25,899,235.40
Special Duties			10,800,000.00	3,240,000.00	3,240,000.00-	100.00%-	800,000.00	812,974.79	828,786.31
Ministry of Agriculture	2,613,829.55	1,890,150.00	29,860,000.00	8,958,000.00	7,067,850.00-	78.90%-	23,910,000.00	24,297,785.59	24,770,029.65
Ministry of Finance			300,000.00	90,000.00	90,000.00-	100.00%-	500,000.00	508,109.25	517,992.92
Board of Internal Revenue	2,348,943,843.31	2,899,271,107.57	2,425,100,000.00	770,290,000.00	2,128,981,107.57+	276.39%+	1,497,000,000.00	1,521,279,170.59	1,550,843,683.07
Ministry of Commerce & Industry	54,754,954.02	109,602,930.00	381,400,000.00	114,420,000.00	4,817,070.00-	4.21%-	375,250,000.00	381,336,011.17	388,746,959.71
Ministry of Science and Technology	20,000.00	458,000.00	22,340,000.00	6,702,000.00	6,244,000.00-	93.17%-	22,250,000.00	22,610,862.78	23,050,346.41
Abia State Investment & Property Development Company	3,500.00	39,842.10			39,842.10+				
Ministry of Transport	18,143,996.26	3,790,688.00	1,493,450,000.00	448,035,000.00	444,244,312.00-	99.15%-	371,000,000.00	377,017,082.35	384,344,078.73
Abia State Fire Service		9,392,800.00	1,701,700,000.00	510,510,000.00	501,117,200.00-	98.16%-	1,276,000,000.00	1,296,694,870.94	1,321,894,835.16
Abia Transport Corporation (Abia Line Network)	10,065,099.98		167,000,000.00	50,100,000.00	50,100,000.00-	100.00%-	167,000,000.00	169,708,497.96	173,006,615.36
Traffic & Indiscipline Mgt Agency of Abia State	12,000.00	12,000.00	1,000,000.00	300,000.00	288,000.00-	96.00%-	10,000,000.00	10,162,185.48	10,359,677.19
Ministry of Petroleum & Solid minerals	3,953,100.00	1,674,000.00	30,550,000.00	9,165,000.00	7,491,000.00-	81.73%-	108,800,000.00	110,564,578.39	112,713,324.35
Ministry of Energy & Mineral Resources	6,128,000.00	8,375,000.00	74,000,000.00	22,200,000.00	13,825,000.00-	62.27%-			
Ministry of Works	7,059,368.00	4,030,000.00	40,000,000.00	12,000,000.00	7,970,000.00-	66.42%-	21,300,000.00	21,645,455.10	22,066,145.84
Ministry of Culture and Tourism		2,485,000.00	8,000,000.00	2,400,000.00	85,000.00+	3.54%+	8,500,000.00	8,637,857.63	8,805,782.27
Abia State Council for Arts & Culture	630,000.00		3,500,000.00	1,050,000.00	1,050,000.00-	100.00%-	4,300,000.00	4,369,739.74	4,454,676.35
Tourism Board			200,000.00	60,000.00	60,000.00-	100.00%-	200,000.00	203,243.70	207,199.64
Abia State Planning Commission	20,000.00	10,000.00	1,510,000.00	453,000.00	443,000.00-	97.79%-	2,700,000.00	2,743,790.04	2,797,127.97
Ministry of Public Utilities & Water Resources	452,000.00	170,000.00	11,850,000.00	3,555,000.00	3,385,000.00-	95.22%-	15,000,000.00	15,243,278.27	15,539,533.97
Abia State Water Board	1,488,350.00	445,050.00	29,700,000.00	8,910,000.00	8,464,950.00-	95.01%-	29,700,000.00	30,181,690.99	30,768,286.78
Ministry of Housing	8,772,250.00	336,000.00	2,000,000.00	600,000.00	264,000.00-	44.00%-	8,000,000.00	8,129,748.38	8,287,753.90
Abia State Housing & Property Dev. Corp.	400,000.00	240,000.00	3,130,000.00	939,000.00	699,000.00-	74.44%-	2,350,000.00	2,388,113.57	2,434,549.42
Umuahia Capital Development Authority (UCDA)	56,912,970.00	57,556,161.00	87,000,000.00	26,100,000.00	31,456,161.00+	120.52%+	83,172,635.00	84,521,574.59	86,164,201.59
Min. of Poverty Reduction Co-operative & Rural Dev.	180,800.00	141,400.00	1,500,000.00	495,000.00	353,600.00-	71.43%-	1,500,000.00	1,524,327.85	1,553,989.97
Ministry of Lands and Urban Development	250,588,742.01	37,640,138.44	283,950,000.00	85,590,000.00	47,949,861.56-	56.02%-	392,050,000.00	398,408,482.84	406,151,312.40
Abia State Estate Development Agency	115,301,081.14	49,328,000.00	330,000,000.00	99,000,000.00	49,672,000.00-	50.17%-	310,000,000.00	315,027,750.78	321,150,041.76
Ministry of Physical Planning and Urban Renewal	1,540,500.00	99,800,169.79			99,800,169.79+				
Judicial Service Commission	364,830.00	436,515.00	1,600,000.00	480,000.00	43,485.00-	9.06%-	1,600,000.00	1,625,949.70	1,657,572.62
Ministry of Industry		2,000.00	15,000,000.00	4,500,000.00	4,498,000.00-	99.96%-	15,500,000.00	15,751,387.52	16,057,514.88
Judicial Service Commission	364,830.00	436,515.00	1,600,000.00	480,000.00	43,485.00-	9.06%-	1,600,000.00	1,625,949.70	1,657,572.62
Ministry of Industry		2,000.00	15,000,000.00	4,500,000.00	4,498,000.00-	99.96%-	15,500,000.00	15,751,387.52	16,057,514.88
Ministry of Small and Medium Enterprises Development	14,000.00	365,000.00	200,000,000.00	60,000,000.00	59,635,000.00-	99.39%-	60,000,000.00	60,973,113.08	62,158,075.38
Ministry of Justice	9,021,647.57	65,451,600.95	77,300,000.00	23,190,000.00	42,261,600.95+	182.24%+	77,300,000.00	78,553,694.00	80,080,326.04
Judiciary - High Court	66,381,440.94	86,119,162.64	1,950,000,000.00	585,000,000.00	498,880,837.36-	85.28%-	1,041,000,000.00	1,057,883,511.41	1,078,442,402.75
Judiciary - Customary Court of Appeal	6,813,410.00	9,546,422.50	11,850,000.00	3,555,000.00	5,991,422.50+	168.54%+	13,050,000.00	13,261,652.10	13,519,394.93
Ministry of Youths Development	7,000.00	185,000.00	3,000,000.00	900,000.00	715,000.00-	79.44%-	9,000,000.00	9,145,966.98	9,323,729.74
Ministry of Women Affairs & Social Development	100,000.00	300,000.00	1,000,000.00	300,000.00			3,733,000.00	3,793,543.89	3,867,304.95
Ministry of Education	90,438,650.00	64,812,263.83	100,000,000.00	30,000,000.00	34,812,263.83+	116.04%+	100,000,000.00	101,621,855.10	103,596,952.94
Universal Basic Education Board	30,000.00		25,000,000.00	7,500,000.00	7,500,000.00-	100.00%-	17,500,000.00	17,783,824.61	18,129,450.29
Abia State Library Board	524,300.00	431,600.00	1,050,000.00	315,000.00	116,600.00+	37.02%+	1,050,000.00	1,067,029.53	1,087,782.32
Agency for Mass Literacy Adult and Non-Formal	115,000.00	100,000.00	600,000.00	180,000.00	80,000.00-	44.44%-	600,000.00	609,731.10	621,622.03
Abia State Polytechnic Aba	1,626,603,102.06	505,518,160.87	1,678,000,000.00	503,400,000.00	2,118,160.87+	0.42%+	728,800,000.00	740,620,079.83	755,013,298.67
Abia State College of Education (Technical) Arochuku	15,172,100.00	31,377,496.73	60,000,000.00	19,261,294.00	12,116,202.73+	62.90%+	60,800,000.00	61,786,087.92	62,986,885.92
Abia State University	3,152,173,180.00	1,336,814,797.00	6,876,100,000.00	2,062,830,000.00	726,015,203.00-	35.20%-	2,537,691,215.00	2,578,848,889.04	2,628,966,303.25
Ministry of Strategy & social Development			2,515,000.00	754,500.00	754,500.00-	100.00%-			
Secondary Education Management Board (SEMB)	704,000.00	573,200.00	25,724,500.00	7,717,350.00	7,144,150.00-	92.57%-	25,724,500.00	26,141,714.09	26,649,773.37

Notes To Statement Of Consolidated Revenue Fund – Cont'd

	Actual 2019	Actual Jan-Dec20	Original Budget2020	Revised Budget2020	Variance 2020	% Acheived 2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
Examination Development Center	304,794,500.00	289,581,500.00	500,000,000.00	150,000,000.00	139,581,500.00+	93.05%+	500,700,000.00	508,820,628.45	518,709,076.93
Ministry of Health	14,486,600.00	15,089,000.00	200,305,660.00	60,091,698.00	45,002,698.00-	74.89%-	197,505,660.00	200,708,915.56	204,609,531.23
Primary Health Care Development Mgt Agency		21,360.00			21,360.00+				
Abia State University Teaching Hospital	111,629,716.87	279,451,435.83	649,000,000.00	194,700,000.00	84,751,435.83+	43.53%+	648,000,000.00	658,509,621.00	671,307,167.55
Abia State College of Health Technology	337,395,333.00	136,986,120.45	334,800,000.00	100,440,000.00	36,546,120.45+	36.39%+	395,960,000.00	402,381,897.40	410,201,832.00
Abia Specialist Hospital and Diagnostic Centre	59,013,560.00	60,157,465.00	130,100,000.00	39,030,000.00	21,127,465.00+	54.13%+	128,100,000.00	130,177,596.40	132,707,510.43
Hospital Management Board	50,829,370.00	10,322,260.00	105,550,000.00	31,665,000.00	21,342,740.00-	67.40%-	117,550,000.00	119,456,490.64	121,778,115.66
Ministry of Environment	1,607,025.00	6,304,250.00	15,520,000.00	4,656,000.00	1,648,250.00+	35.40%+	13,520,000.00	13,739,274.79	14,006,364.40
Abia State Environment Protection Agency (ASEPA)	41,009,458.61	57,063,170.00	713,800,000.00	214,140,000.00	157,076,830.00-	73.35%-	758,689,800.00	770,994,649.12	785,978,220.24
Ministry of Sports	249,400.00	117,000.00	10,000,000.00	3,000,000.00	2,883,000.00-	96.10%-			
Abia Warriors			300,000.00	90,000.00	90,000.00-	100.00%-	300,000.00	304,865.55	310,793.39
Ministry of Local Government & Chieftaincy Affairs	5,870,000.00	3,963,000.00	3,730,400.00	1,119,120.00	2,843,880.00+	254.12%+	3,990,000.00	4,054,712.05	4,133,568.81
Total	8,866,417,645.34	6,517,054,368.36	21,511,691,060.00	6,497,978,612.00	19,075,756.36+	0.29%+	13,405,631,375.00	13,623,051,289.23	13,887,803,753.41
Note 21: Fines									
Board Of Internal Revenue	56,465,458.04	113,645,353.08	77,100,000.00	19,765,000.00	93,880,353.08+	474.98%+	48,000,000.00	48,778,490.40	49,726,462.66
Abia State Market Agency & Quality Mgt Agency							5,000,000.00	5,081,092.79	5,179,844.66
Abia State Signage & Advertisement Agency	282,600.00	1,267,280.00	5,000,000.00	1,000,000.00	267,280.00+	26.73%+	5,000,000.00	5,081,092.79	5,179,844.66
Ministry of Transport			1,500,000.00	500,000.00	500,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
Traffic & Indiscipline Mgt Agency of Abia State	846,000.00	1,486,000.00	3,540,000.00	1,487,798.00	1,798.00-	0.12%-	4,080,000.00	4,146,171.67	4,226,799.84
Ministry of Petroleum & Solid Minerals			2,300,000.00	525,000.00	525,000.00-	100.00%-	4,500,000.00	4,572,983.44	4,661,863.86
Ministry of Works			10,000,000.00	2,500,000.00	2,500,000.00-	100.00%-	10,500,000.00	10,670,294.83	10,877,670.11
Ministry of Public Utilities and Water			12,200,000.00	3,000,000.00	3,000,000.00-	100.00%-	8,700,000.00	8,841,101.44	9,012,934.33
Abia State Water Board	3,000.00	15,000.00	4,000,000.00	1,000,000.00	985,000.00-	98.50%-	4,000,000.00	4,064,874.19	4,143,870.83
Ministry of Lands and Survey	1,726,530.14	75,341.80	28,700,000.00	3,300,000.00	3,224,658.20-	97.72%-	44,000,000.00	44,713,616.21	45,582,591.83
Ministry of Industry			8,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	8,500,000.00	8,637,857.63	8,805,734.69
Judicial Service Commission	322,230.00		360,000.00	119,000.00	119,000.00-	100.00%-			
Judiciary - High Court	1,581,360.00	2,170,960.00	50,000,000.00	5,000,000.00	2,829,040.00-	56.58%-	50,100,000.00	50,912,549.34	51,901,991.84
Judiciary - Customary Court of Appeal	891,370.00	376,970.00	1,200,000.00	500,000.00	123,030.00-	24.61%-			
Ministry of Energy & Mineral Resources			4,000,000.00	1,000,000.00	1,000,000.00-	100.00%-			
Ministry of Education			2,500,000.00	500,000.00	500,000.00-	100.00%-	3,000,000.00	3,048,655.70	3,107,909.24
Abia State Library Board			10,000.00	2,500.00	2,500.00-	100.00%-	10,000.00	10,162.18	10,361.72
Abia State University	885,000.00	204,900.00	10,339,000.00	1,654,250.00	1,449,350.00-	87.61%-			
Ministry of Environment	115,000.00	325,500.00	13,400,000.00	3,465,000.00	3,139,500.00-	90.61%-	13,435,000.00	13,652,896.23	13,918,245.54
Abia State Environmental Sanitation Agency - ASEPA			3,500,000.00	800,000.00	800,000.00-	100.00%-	4,380,000.00	4,451,037.22	4,537,546.66
Total	63,118,548.18	119,567,304.88	238,449,000.00	48,358,548.00	71,208,756.88+	147.25%+	215,005,000.00	218,492,069.45	222,738,432.60
Note 22: Sales									
Government House		55,000.00	6,000,000.00	2,250,000.00	2,195,000.00-	97.56%-			
Office of the SSG		319,400.00			319,400.00+				
Abia State Liaison Office - Abuja			7,500,000.00	2,812,500.00	2,812,500.00-	100.00%-			
Abia State Market Agency & Quality Mgt Agency		2,000,000.00			2,000,000.00+				
Ministry of Information	276,250.00	160,000.00	10,000,000.00	3,750,000.00	3,590,000.00-	95.73%-			
Government Printing Press	90,000.00								
Abia Printing and Publishing Company	42,700.00	4,550.00	1,000,000.00	375,000.00	370,450.00-	98.79%-			
Office of the Head of Service			200,000.00	75,000.00	75,000.00-	100.00%-			
Bureau Of Common Services And Service Monitoring			100,000.00	37,500.00	37,500.00-	100.00%-			

Notes To Statement Of Consolidated Revenue Fund – Cont'd

	Actual 2019	Actual Jan-Dec20	Original Budget2020	Revised Budget2020	Variance 2020	% Acheived 2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
Bureau of Service Welfare			6,300,000.00	2,362,500.00	2,362,500.00-	100.00%-			
Bureau of Establishment and Pension			1,500,000.00	562,500.00	562,500.00-	100.00%-			
Local Government Service Commission	65,007,900,000.00	65,007,900,000.00	65,005,800,000.00	65,007,112,500.00	787,500.00-	0.00%-	65,007,900,000.00	65,007,900,000.00	65,007,900,000.00
Ministry of Agriculture	189,866.67	173,900.00	7,790,000.00	2,921,250.00	2,747,350.00-	94.05%-			
Agricultural Development Program	700,000.00	432,000.00	62,360,000.00	20,901,873.00	20,469,873.00-	97.93%-			
Board of Internal Revenue	52,000.00	8,000.00	4,000,000.00	1,500,000.00	1,492,000.00-	99.47%-			
Metallurgical Complex		150,000.00	28,500,000.00	10,687,500.00	10,537,500.00-	98.60%-			
Abia State Transport Corporation	138,661.00								
Abia State Bureau of Statistics			30,000.00	11,250.00	11,250.00-	100.00%-			
Ministry of Lands and Survey	65,082,050,000.00	65,109,000,000.00	65,046,840,000.00	65,085,690,000.00	23,310,000.00-	0.04%-	65,109,000,000.00	65,109,000,000.00	65,109,000,000.00
Judicial Service commission	51,000.00		1,350,200.00	506,325.00	506,325.00-	100.00%-			
Ministry of Justice	440,000.00	275,000.00			275,000.00+				
Ministry of Agriculture	700,000.00	432,000.00	62,360,000.00	20,901,873.00	20,469,873.00-	97.93%-			
Agicultural Development Program	189,866.67	173,900.00	7,790,000.00	2,921,250.00	2,747,350.00-	94.05%-			
Board of Internal Revenue	30,000.00								
Abia State Gaming Commission	318,000.00	160,000.00	400,000.00	150,000.00	10,000.00+	6.67%+			
Ministry of Transport	500,000.00		16,700,000.00	6,262,500.00	6,262,500.00-	100.00%-			
Ministry of Culture and Tourism	9,000.00	420,000.00			420,000.00+				
Tourism Board			115,000.00	43,125.00	43,125.00-	100.00%-			
Abia state Water Board	40,750.00	21,000.00	350,000.00	131,250.00	110,250.00-	84.00%-			
Ministry of Physical Planning and Urban Renewal		10,000.00	250,000.00	93,750.00	83,750.00-	89.33%-			
Open Spaces Development Commission			500,000.00	187,500.00	187,500.00-	100.00%-			
JUdicial Service Commision	9,000.00	420,000.00			420,000.00+				
Ministry Of Justice	100,000.00	250,000.00			250,000.00+				
Abia State Law Review And Reform Commission	525,000.00	500,000.00	15,600,000.00	5,850,000.00	5,350,000.00-	91.45%-	15,990,250.00	16,249,588.74	16,565,398.80
Agency for Mass Literacy	20,000.00								
Abia State polytechnic	46,001,138.00	19,305,795.00	102,000,000.00	38,250,000.00	18,944,205.00-	49.53%-	70,030,000.00	71,165,785.11	72,548,837.63
Abia State College of Education (Technical) Arochukw	387,900.00	23,500.00	800,000.00	300,000.00	276,500.00-	92.17%-			
Abia State University	69,388,021.00	10,114,500.00	28,000,000.00	10,500,000.00	385,500.00-	3.67%-	65,000,000.00	66,054,205.77	67,337,907.92
Scholarship Board		450,000.00			450,000.00+		9,000,000.00	9,145,966.98	9,323,715.60
Abia State Universal Basic Education Board							8,750,000.00	8,891,912.36	9,064,719.59
Ministry of Health	20,000.00		200,000.00	75,000.00	75,000.00-	100.00%-			
Abia State University Teaching Hospital Ab	24,068,985.00	64,142,156.00	73,000,000.00	27,375,000.00	36,767,156.00+	134.31%+	74,000,000.00	75,200,172.75	76,661,611.28
Abia State College of Health Technology	15,117,775.00	4,281,000.00	29,000,000.00	10,876,000.00	6,595,000.00-	60.64%-	33,365,000.00	33,906,131.96	34,565,079.11
Abia Specialist Hospital and Diagnostic Centre	36,423,235.00	30,399,480.00	10,000,000.00	3,750,000.00	26,649,480.00+	710.65%+	12,000,000.00	12,194,622.57	12,431,612.61
Abia State Scholarship Board			5,200,000.00	1,950,000.00	1,950,000.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
Hospital Management Board	8,796,586.00	2,282,760.00	12,000,000.00	4,500,000.00	2,217,240.00-	49.27%-			
Ministry of Environment	7,500.00	37,600.00	800,000.00	300,000.00	262,400.00-	87.47%-	584,250.00	593,725.64	605,280.05
Abia State Environmental Protection agency			3,200,000.00	1,200,000.00	1,200,000.00-	100.00%-	36,930,200.00	37,529,154.32	38,258,505.17
Enyimba Football Club	64,250,639.98	14,590,000.00	50,000,000.00	18,750,000.00	4,160,000.00-	22.19%-	60,000,000.00	60,973,113.08	62,158,063.26
Abia Warriors			25,000,000.00	9,375,000.00	9,375,000.00-	100.00%-	25,000,000.00	25,405,463.75	25,899,199.04
Abia Comets			10,000,000.00	3,750,000.00	3,750,000.00-	100.00%-			
Total	294,938,007.65	150,565,641.00	584,805,300.00	216,819,868.00	66,254,227.00-	30.56%-	911,649,700.00	926,435,337.02	944,439,763.91
Note 23: Earnings									
Government House			20,000,000.00	2,107,842.00	2,107,842.00-	100.00%-	20,500,000.00		
Office of the Secretary to the State Government	900,000.00		2,000,000.00	210,784.00	210,784.00-	100.00%-	2,050,000.00	2,083,248.02	2,123,744.92

Notes To Statement Of Consolidated Revenue Fund – Cont'd

	Actual 2019	Actual Jan-Dec20	Original Budget2020	Revised Budget2020	Variance 2020	% Acheived 2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
Ministry of Information & Strategy			8,650,000.00	911,642.00	911,642.00-	100.00%-	300,000.00	304,865.55	310,793.39
Abia State Market Agency & Quality Mgt Agency							5,000,000.00	5,081,092.79	5,179,844.66
Abia State Signage & Advertisement Agency (ABSAA)			194,000,000.00	20,446,068.00	20,446,068.00-	100.00%-	122,000,000.00	123,978,663.15	126,388,061.83
Broadcasting Corporation of Abia State - Radio	73,756,129.21	36,467,703.16	202,000,000.00	21,289,206.00	15,178,497.16+	71.30%+	207,050,000.00	210,408,050.90	214,497,133.63
Local Government Service Commission			3,000,000.00	316,176.00	316,176.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
Ministry of Agriculture			5,030,000.00	530,122.00	530,122.00-	100.00%-	2,530,000.00	2,571,032.90	2,621,025.62
Abia Agricultural Development Program (AADP)	20,000.00		150,000.00	15,809.00	15,809.00-	100.00%-	153,750.00	156,243.59	159,289.36
Board of Internal Revenue			100,000.00	10,539.00	10,539.00-	100.00%-	102,500.00	104,162.36	106,193.28
Ministry of Commerce & Industry	17,686,480.00	2,849,000.00	618,600,000.00	65,213,331.00	62,364,331.00-	95.63%-	287,200,000.00	291,857,967.83	297,529,953.53
Ministry of Science and Technology			1,500,000.00	158,088.00	158,088.00-	100.00%-	1,000,000.00	1,016,218.60	1,035,973.82
Abia Transport Corporation (Abia Line Network)	27,684,138.98		34,610,000.00	3,647,621.00	3,647,621.00-	100.00%-	35,475,250.00	36,050,607.13	36,751,234.86
Ministry of Petroleum & Solid Minerals			600,000,000.00	63,235,265.00	63,235,265.00-	100.00%-	615,000,000.00	624,974,408.76	637,120,153.90
Ministry of Works		50,000.00			50,000.00+				
Ministry of Culture and Tourism		55,000.00	2,820,000.00	297,206.00	242,206.00-	81.49%-	2,890,500.00	2,937,379.76	2,994,472.25
Abia State Council For Arts & Culture			500,000.00	52,696.00	52,696.00-	100.00%-	512,500.00	520,811.98	530,942.03
Tourism Board			300,000.00	31,617.00	31,617.00-	100.00%-	307,500.00	312,487.22	318,567.60
Abia State Planning Commission	7,500.00		1,261,500.00	132,952.00	132,952.00-	100.00%-	1,139,288.00	1,157,765.61	1,180,283.53
Abia State Sport Council	300,000.00		5,000,000.00	526,960.00	526,960.00-	100.00%-	5,125,000.00	5,208,120.07	5,309,348.66
Abia Comets			3,500,000.00	368,872.00	368,872.00-	100.00%-	6,662,500.00	6,770,556.04	6,902,150.64
Abia Warriors Football Club			13,300,000.00	1,401,715.00	1,401,715.00-	100.00%-	6,300,000.00	6,402,176.83	6,526,611.76
Abia Angels Football Club			6,000,000.00	632,352.00	632,352.00-	100.00%-	512,500.00	520,812.05	530,942.04
Ministry of Lands and Survey	313,500.00	122,500.00	1,500,000.00	158,088.00	35,588.00-	22.51%-	21,537,500.00	21,886,807.03	22,312,157.26
Open Spaces Commission	188,000.00		7,000,000.00	737,745.00	737,745.00-	100.00%-	7,175,000.00	7,291,368.09	7,433,080.56
Ministry of Women Affairs			500,000.00	52,696.00	52,696.00-	100.00%-	512,500.00	520,812.05	530,942.04
Abia state Education for Employment (EforE)			220,000,000.00	23,186,264.00	23,186,264.00-	100.00%-	162,595,362.00	165,232,423.16	168,443,548.44
Abia State Library Board	832,870.00	447,220.00	940,000.00	99,067.00	348,153.00+	351.43%+	963,500.00	979,126.56	998,185.77
Abia Polytechnic	77,679,221.00	40,307,247.00	144,000,000.00	15,176,464.00	25,130,783.00+	165.59%+	63,000,000.00	64,021,768.67	65,265,972.39
Abia College of Education Technical	255,500.00								
Abia State University Teaching Hospital	1,093,560.00	2,057,170.00	1,000,000.00	105,392.00	1,951,778.00+	1,851.92%+	1,025,000.00	1,041,624.03	1,061,871.95
Hospital Management Board	183,000.00	66,000.00			66,000.00+				
Abia State College Of Health Sciences & Mgt Tech	2,248,500.00	9,135,500.00	3,920,000.00	413,137.00	8,722,363.00+	2,111.25%+	4,018,000.00	4,083,166.15	4,162,524.35
Ministry of Environment							1,100,000.00	1,117,840.45	1,139,567.47
Ministry of Sports							92,250,000.00	93,746,161.27	95,568,038.37
Enyimba Football Club	72,692,410.03	63,840,000.00	450,000,000.00	47,426,449.00	16,413,551.00+	34.61%+	240,000,000.00	243,892,452.22	248,632,252.82
Abia State Passenger Insurance Manifest Scheme (A)			20,000,000.00	2,107,842.00	2,107,842.00-	100.00%-	20,500,000.00	20,832,480.31	21,237,347.41
Abia State Road Maintenance Agency ABROMA)			20,000,000.00	2,107,842.00	2,107,842.00-	100.00%-	20,500,000.00	20,832,480.33	21,237,370.62
Total	299,140,851.38	157,892,926.16	2,595,181,500.00	273,529,417.00	115,636,490.84-	42.28%-	1,962,088,150.00	1,968,911,400.06	2,007,175,554.58
Note 24: Rent on Gov't Property									
Ministry of Housing	10,114,473.00	1,008,573.00	74,220,000.00	5,114,473.00	4,105,900.00-	80.28%-	80,880,000.00	82,191,756.42	83,789,109.62
Abia State Housing & Proper. Dev Corp	171,000.00	498,000.00	3,000,000.00	1,500,000.00	1,002,000.00-	66.80%-	2,500,000.00	2,540,546.34	2,589,928.44
Office Of The Head Of Service							50,000.00	50,810.92	51,808.49
Abia state University			6,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	5,868,000.00	5,963,170.43	6,079,068.74
Total	10,114,473.00	1,008,573.00	80,220,000.00	7,114,473.00	6,105,900.00-	85.82%-	86,798,000.00	88,205,737.77	89,919,986.85

Notes To Statement Of Consolidated Revenue Fund – Cont'd

	Actual 2019 ₦	Actual Jan-Dec20 ₦	Original Budget2020 ₦	Revised Budget2020 ₦	Variance 2020 ₦	% Acheived 2020 %	Budget 2021 ₦	Budget 2022 ₦	Budget 2023 ₦
Note 25: Rent on Gov't Lands									
Ministry of Lands and Survey	10,903,511.77	2,875,545.02	40,000,000.00	5,074,512.00	2,198,966.98-	43.33%-	30,000,000.00	30,486,556.54	31,079,031.58
Abia State Estate Development	20,800,482.16	1,770,741.00			1,770,741.00+				
Total	11,074,511.77	3,373,545.02	43,000,000.00	6,574,512.00	3,200,966.98-	48.69%-	32,500,000.00	33,027,102.88	33,668,960.02
Notes 26 : Repayments									
Ministry of Finance			12,200,000.00	6,000,000.00	6,000,000.00-	100.00%-			
Total			12,200,000.00	6,000,000.00	6,000,000.00-	100.00%-			
Note 27: Investment Income									
Ministry of Finance			15,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	20,000,000.00	20,324,371.06	20,719,354.38
Total			15,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	20,000,000.00	20,324,371.06	20,719,354.38
Note 28: Interest									
Ministry of Finance	1,578,540.97	490,346.88			490,346.88+		500,000.00	508,109.25	517,992.92
Board of Internal Revenue	5,595,368.72	9,897,358.85			9,897,358.85+				
Total	7,173,909.69	10,387,705.73			10,387,705.73+		500,000.00	508,109.25	517,992.92
Note 29: Re-Imbursement									
Note 30: Miscellaneous									
Office of the Accountant General	78,114,661.66	33,280,454.14			33,280,454.14+				
Abia State Library Board	810,000.00	5,000.00			5,000.00+				
Abia State Health Insurance agency			293,769,800.00	78,708,106.00	78,708,106.00-	100.00%-			
Total	78,924,661.66	33,285,454.14	293,769,800.00	78,708,106.00	45,422,651.86-	57.71%-			
Note 31: BTL Receipts									
20007001/22080002 With Holding Taxes due to FIRS	26,054,528.84	434,466,293.89			434,466,293.89+				
20007001/22080003 VAT to FIRS	24,854,528.84	306,931,787.39			306,931,787.39+				
20007001/22080004 Union Deductions	1,072,340,798.13	778,874,716.73			778,874,716.73+				
20007001/22080005 Loan Deduction for Salary Other Deduction for Payroll	22,864,004.36	34,172,174.66			34,172,174.66+				
20007001/22080007 FAAC FAAC Deduction @ Source - FGN Salary Bailout - Refund	1,395,474,957.47								
20007001/22080008 ABSG - Salary Pending	2,557,054.03	20,475,010.56			20,475,010.56+				
20007001/22080090 FAAC Deduction @ Source - Excess Crude Loan - Refund	989,698,551.49								
Total	3,533,844,423.16	1,574,919,983.23			1,574,919,983.23+				
Note 32: Personnel Costs									
Government House	1,356,311,725.23	1,374,358,040.76	688,066,770.00	688,066,770.00	686,291,270.76-	99.74%-	660,927,000.00	635,355,444.38	651,555,176.89
Deputy Governor's Office	135,284,290.35	133,853,559.80	101,454,340.00	101,454,340.00	32,399,219.80-	31.93%-	130,724,000.00	125,666,419.19	128,870,495.31
Office of the Secretary to the State Gov't	151,122,889.90	265,278,719.45	282,540,940.00	282,540,940.00	17,262,220.55+	6.11%+	503,690,000.00	278,441,059.33	285,540,487.75
Bureau of Political Affairs	24,435,707.17	19,273,711.46	18,382,430.00	18,382,430.00	891,281.46-	4.85%-	20,501,000.00	19,199,257.81	19,688,726.41
Bureau of Economic Affairs	11,538,831.80	22,808,467.82	24,915,120.00	24,915,120.00	2,106,652.18+	8.46%+	20,619,000.00	19,821,223.21	20,326,548.95
Exco Secretariat	14,495,769.48	8,268,542.16	16,044,950.00	16,044,950.00	7,776,407.84+	48.47%+	15,931,000.00	15,315,398.70	15,705,838.98
Bureau of Special Services	26,491,659.19	21,273,722.12	29,500,500.00	29,500,500.00	8,226,777.88+	27.89%+	25,048,000.00	24,079,525.25	24,693,410.33
Abia State Liaison Office Lagos	41,411,571.45	48,145,815.95	43,970,560.00	43,970,560.00	4,175,255.95-	9.50%-	40,107,000.00	38,555,622.12	39,538,620.47
Abia State Liaison Office - Abuja	43,978,813.29	50,487,923.37	50,490,440.00	50,490,440.00	2,516.63+	0.00%+	50,621,000.00	48,663,138.47	49,903,869.20
Abia State Agency for the Control of AIDS	5,004,056.54	6,548,215.51	5,900,090.00	5,900,090.00	648,125.51-	10.99%-	6,905,000.00	6,638,405.07	6,807,621.70
Abia State Pension Board	240,000.00	160,000.00			160,000.00-				

Notes To Statement Of Consolidated Revenue Fund – Cont'd

	Actual 2019	Actual Jan-Dec20	Original Budget2020	Revised Budget2020	Variance 2020	% Acheived 2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
Abia State Infrastructural Dev. Board			35,500,000.00	35,500,000.00	35,500,000.00+	100.00%+	28,920,000.00	27,801,032.89	28,509,875.04
Abia State Oil Prod. Areas Dev. Comm-ASOPADEC	203,034,874.49		174,999,990.00	174,999,990.00	174,999,990.00+	100.00%+	164,999,000.00	158,615,850.54	162,660,056.08
Abia State Mkt. Agency & Quality Mgt. Agency		2,000,000.00			2,000,000.00-		15,448,000.00	14,850,548.45	15,229,190.93
Abia State Signage & Advertismnt Agency	20,412,299.20	18,371,069.28	17,058,220.00	17,058,220.00	1,312,849.28-	7.70%-	11,875,000.00	11,415,900.09	11,706,950.34
Public Partnershp & Investment promotion			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	12,480,000.00	11,997,126.18	12,303,017.59
Bureau of Public Procu. Due Process Office			20,700,000.00	20,700,000.00	20,700,000.00+	100.00%+	13,700,000.00	13,169,922.21	13,505,709.83
Abia State House of Assembly	604,884,593.31	739,760,429.32	768,638,170.00	768,638,170.00	28,877,740.68+	3.76%+	580,476,000.00	558,017,198.69	572,245,004.35
Abia State House of Assembly Service Comm.			20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	9,000,000.00	8,651,773.71	8,872,365.06
Ministry of Information and Strategy	186,591,194.63	234,481,182.63	190,052,950.00	190,052,950.00	44,428,232.63-	23.38%-	245,729,000.00	236,222,095.48	242,245,056.16
Broadcasting Corporation of Abia State -Television	433,781,860.86	403,054,038.44	291,997,180.00	291,997,180.00	111,056,858.44-	38.03%-	368,154,000.00	353,910,050.83	362,933,703.62
Broadcasting Corporation of Abia State- Radio	21,002,129.82	33,933,870.52			33,933,870.52-				
Government Printing Press	90,000.00								
Abia Printing & Publishing Company	80,698,140.24	84,873,394.10	72,069,900.00	72,069,900.00	12,803,494.10-	17.77%-	52,069,000.00	50,055,221.41	51,331,436.06
Office of the Head of Civil Service	44,136,309.10	49,726,287.51	85,000,000.00	85,000,000.00	35,273,712.49+	41.50%+	70,560,000.00	67,830,040.52	69,559,455.71
Bureau of Training	31,965,039.73	46,997,403.30	37,665,900.00	37,665,900.00	9,331,503.30-	24.77%-	38,616,000.00	37,122,404.92	38,068,875.53
Bureau of Common Services & Service Monitoring	36,724,242.25	40,566,456.01	41,197,750.00	41,197,750.00	631,293.99+	1.53%+	35,144,000.00	33,785,039.92	34,646,420.62
Bureau of Service Welfare	50,625,691.20	68,230,960.99	65,001,390.00	65,001,390.00	3,229,570.99-	4.97%-	60,346,000.00	58,012,024.09	59,491,101.49
Bureau of Administration	97,748,772.04	111,959,892.05	111,468,157.00	111,468,157.00	491,735.05-	0.44%-	90,050,000.00	86,566,234.27	88,773,368.29
Bureau of Establishment and Pensions	66,264,197.54	79,818,280.97	87,111,430.00	87,111,430.00	7,293,149.03+	8.37%+	82,355,000.00	79,168,679.29	81,187,210.17
Local Government Staff Pension Board			2,060,830.00	2,060,830.00	2,060,830.00+	100.00%+	1,034,000.00	994,706.94	1,020,067.13
Office of the Auditor General (State)	95,911,637.53	96,870,370.13	166,454,010.00	166,454,010.00	69,583,639.87+	41.80%+	150,454,000.00	144,632,672.25	148,320,339.05
Civil Service Commission	92,192,835.34	84,367,596.44	118,614,810.00	118,614,810.00	34,247,213.56+	28.87%+	123,744,000.00	118,957,026.31	121,990,030.45
Abia State Independence Electoral Commission	233,661,895.33	253,335,960.28	263,062,250.00	263,062,250.00	9,726,289.72+	3.70%+	276,372,000.00	265,679,096.17	272,453,103.02
Office of the Auditor General - Local Government	65,103,484.39	72,254,542.96	75,510,300.00	75,510,300.00	3,255,757.04+	4.31%+	71,458,000.00	68,693,861.48	70,445,281.94
Local Government Service Commission	17,505,344.85	18,861,947.85	30,405,730.00	30,405,730.00	11,543,782.15+	37.97%+	20,480,000.00	19,687,755.15	20,189,687.02
Ministry of Boundary Matters & Conflict Resolution	10,952,405.21	2,481,327.43	18,563,140.00	18,563,140.00	16,081,812.57+	86.63%+			
Ministry of Special Duties (Estab & Tra)	7,606,078.31		6,866,620.00	6,866,620.00	6,866,620.00+	100.00%+			
Ministry of Inter State Affairs	14,535,451.41		21,050,000.00	21,050,000.00	21,050,000.00+	100.00%+			
Ministry of Homeland Security		20,897,344.06	96,000,000.00	96,000,000.00	75,102,655.94+	78.23%+	33,665,000.00	26,320,104.91	26,991,160.31
Ministry of Agriculture	480,125,821.83	541,004,710.18	443,382,020.00	443,382,020.00	97,622,690.18-	22.02%-	468,382,000.00	450,259,472.44	461,739,773.89
Abia State Agric Devt Programme (AADP)	409,176,355.40	419,065,035.14	408,710,340.00	408,710,340.00	10,354,695.14-	2.53%-	446,412,000.00	429,139,629.44	440,081,430.13
Abia Golden Chicken Ogwe	3,050,000.00	2,000,250.20			2,000,250.20-				
Small Holders Oil Palm	3,550,000.00	2,400,300.00			2,400,300.00-				
Ministry of Finance	368,721,839.68	448,694,428.10	257,025,310.00	257,025,310.00	191,669,118.10-	74.57%-	325,013,000.00	312,437,933.08	320,404,170.70
Office of the Accountant General			204,880,890.00	204,880,890.00	204,880,890.00+	100.00%+	198,364,000.00	190,689,796.44	195,551,805.72
Board of Internal Revenue	243,258,080.56	246,581,095.39	202,123,740.00	202,123,740.00	44,457,355.39-	22.00%-	234,106,000.00	225,048,580.67	230,786,638.08
Ministry of Commerce & Industry	230,175,189.97	303,018,435.77	249,409,350.00	249,409,350.00	53,609,085.77-	21.49%-	261,500,000.00	251,382,091.94	257,791,576.22
Ministry of Science & Technology	73,587,128.10	94,390,799.23	99,359,400.00	99,359,400.00	4,968,600.77+	5.00%+	100,743,000.00	96,845,072.07	99,314,300.26
Ministry of Transport	87,574,378.43	75,706,100.74	76,489,250.00	76,489,250.00	783,149.26+	1.02%+	86,669,000.00	83,315,991.60	85,440,285.61
Abia State Passenger Insurance Manifest Scheme	60,000,000.00		30,200,000.00	30,200,000.00	30,200,000.00+	100.00%+	17,000,000.00	16,342,239.26	16,758,915.97
Abia Transport Corporation (Abia Line Network)	37,887,899.96		168,787,570.00	168,787,570.00	168,787,570.00+	100.00%+	125,787,000.00	120,920,621.34	124,003,725.92
Traffic and Indicipline Mgt. Agency of Abia	78,800,000.00	63,900,000.00	72,000,000.00	72,000,000.00	8,100,000.00+	11.25%+	90,000,000.00	64,342,279.89	65,982,822.05
Abia State Fire Service		34,369,851.12	36,063,660.00	36,063,660.00	1,693,808.88+	4.70%+	53,545,000.00	51,473,869.99	52,786,239.85
Ministry of Energy & Mineral Resources	24,300,537.73	3,741,241.47	37,307,270.00	37,307,270.00	33,566,028.53+	89.97%+			
Ministry of Petroleum and Solid Minerals	47,271,117.61	78,453,879.80	56,883,815.00	56,883,815.00	21,570,064.80-	37.92%-	95,148,000.00	91,466,805.58	93,798,885.64
Metallurgical Complex	14,964,273.93	18,002,024.64	18,150,360.00	18,150,360.00	148,335.36+	0.82%+	19,463,000.00	18,710,575.78	19,187,604.94
Ministry of Works	142,984,693.38	176,885,474.31	149,361,920.00	149,361,920.00	27,523,554.31-	18.43%-	142,331,000.00	136,824,330.08	140,312,944.81

Notes To Statement Of Consolidated Revenue Fund – Cont'd

	Actual 2019	Actual Jan-Dec20	Original Budget2020	Revised Budget2020	Variance 2020	% Acheived 2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
Eyimba Football Club	592,943,050.01	382,430,038.00	700,000,000.00	700,000,000.00	317,569,962.00+	45.37%+	700,000,000.00	672,915,733.74	690,073,204.56
Abia Warriors Football Club	341,000,000.00	248,000,031.00	400,000,000.00	400,000,000.00	151,999,969.00+	38.00%+	400,000,000.00	384,523,276.47	394,327,548.74
Abia Comets	157,368,797.92	112,964,830.00	170,000,000.00	170,000,000.00	57,035,170.00+	33.55%+	170,000,000.00	163,422,392.44	167,589,199.53
Abia State Sports Council	222,802,292.74	252,674,451.35	278,603,600.00	278,603,600.00	25,929,148.65+	9.31%+	302,214,000.00	290,521,647.34	297,929,079.64
Youths Sports Federation of Nigeria (YSFON)	12,000,000.00	14,000,001.00	18,000,000.00	18,000,000.00	3,999,999.00+	22.22%+	18,000,000.00	17,303,547.42	17,744,730.98
Abia Angels F.C.	84,000,000.00	28,000,000.00	120,000,000.00	120,000,000.00	92,000,000.00+	76.67%+	120,000,000.00	115,356,982.95	118,298,264.59
Ministry of Local Govt & Chieftancy Affairs	95,398,897.48	121,829,306.42	104,109,430.00	104,109,430.00	17,719,876.42-	17.02%-	114,074,000.00	109,660,454.21	112,456,405.56
Ministry of Strategy & Social Development	37,241,614.07		75,000,000.00	75,000,000.00	75,000,000.00+	100.00%+			
Ministry of Joint Projects	25,413,197.28	18,653,473.83	15,515,550.00	15,515,550.00	3,137,923.83-	20.22%-	35,434,000.00	34,063,726.99	34,932,197.74
Total	27,845,011,886.67	26,331,088,130.36	29,139,440,666.00	29,696,720,666.00	3,365,632,535.64+	11.33%+	31,413,227,000.00	29,963,348,322.99	30,727,325,412.80
Note 33 - Contrib. to Pension									
Note 34 - Overhead Cost									
Government House	15,039,393,314.78	11,410,051,365.00	8,383,000,000.00	5,032,328,001.00	6,377,723,364.00-	126.74%-	8,053,550,000.00	8,174,532,268.54	8,382,959,852.70
Deputy Governor's Office	449,996,797.00	540,990,000.00	593,000,000.00	451,800,000.00	89,190,000.00-	19.74%-	551,100,000.00	529,776,944.17	543,284,678.23
State Emergency Management Agency (SEMA)	3,425,200.00		8,000,000.00	4,800,000.00	4,800,000.00+	100.00%+	8,000,000.00	7,690,465.54	7,886,458.50
Office of the Secretary to the State Gov't	177,615,900.00	97,272,000.00	90,000,000.00	117,010,000.00	19,738,000.00+	16.87%+	99,210,000.00	71,338,680.91	73,157,462.00
Bureau of Political Affairs	6,950,000.00	13,812,742.00	90,000,000.00	54,000,000.00	40,187,258.00+	74.42%+	63,100,000.00	52,968,081.28	54,318,464.82
Bureau of Economic Affairs	450,000.00	400,000.00	4,000,000.00	2,400,000.00	2,000,000.00+	83.33%+	4,000,000.00	3,845,232.77	3,943,155.15
Exco Secretariat	450,000.00	400,000.00	7,350,000.00	4,410,000.00	4,010,000.00+	90.93%+	6,750,000.00	6,200,437.82	6,358,407.95
Bureau of Special Services	133,450,000.00	127,060,000.00	125,000,000.00	75,000,000.00	52,060,000.00-	69.41%-	7,200,000.00	6,921,418.97	7,097,810.21
Abia State Liaison Office Lagos	11,500,500.00	16,499,500.00	22,500,000.00	13,500,000.00	2,999,500.00-	22.22%-	24,000,000.00	23,071,396.63	23,659,493.07
Abia State Liaison Office - Abuja	30,290,000.00	32,570,000.00	53,400,000.00	32,040,000.00	530,000.00-	1.65%-	47,400,000.00	45,566,008.28	46,727,660.50
Abia State Agency for the Control of AIDS	4,800,000.00	2,200,000.00	40,500,000.00	24,300,000.00	22,100,000.00+	90.95%+	32,000,000.00	24,994,012.97	25,631,177.96
Abia State Pension Board	50,000.00	200,000.00	6,000,000.00	3,600,000.00	3,400,000.00+	94.44%+	3,760,000.00	3,614,518.84	3,706,600.05
Muslim Pilgrim Welfare Board	7,000,000.00	500,000.00	50,000,000.00	30,000,000.00	29,500,000.00+	98.33%+	40,000,000.00	38,452,327.61	39,432,754.86
Christian Pilgrim Welfare Board	25,000,000.00		125,000,000.00	75,000,000.00	75,000,000.00+	100.00%+	90,000,000.00	86,517,737.21	88,723,679.24
Abia State Infrastructural Dev. Board			3,850,000.00	2,320,000.00	2,320,000.00+	100.00%+	12,200,000.00	11,727,959.89	12,026,844.88
Abia State Oil Prod. Areas Dev. Comm-ASOPADEC	282,405,818.48		80,000,000.00	80,000,000.00	80,000,000.00+	100.00%+	90,040,000.00	86,556,189.55	88,762,981.93
Abia State House of Assembly	1,613,450,000.00	1,478,900,000.00	4,509,000,000.00	3,525,400,000.00	2,046,500,000.00+	58.05%+	1,503,500,000.00	1,349,196,046.22	1,383,596,483.32
Abia State House of Assembly Service Comm.			150,000,000.00	89,998,560.00	89,998,560.00+	100.00%+	25,000,000.00	24,032,704.80	24,645,466.99
Ministry of Information and Strategy	5,720,000.00	5,300,000.00	6,000,000.00	3,599,999.00	1,700,001.00-	47.22%-	40,000,000.00	38,452,327.61	39,432,602.70
Broadcasting Corporation of Abia State -Television	30,000.00	400,000.00	81,500,000.00	48,900,000.00	48,500,000.00+	99.18%+	80,000,000.00	76,904,655.34	78,865,284.46
Government Printing Press			4,500,000.00	2,700,000.00	2,700,000.00+	100.00%+	3,500,000.00	3,364,578.63	3,450,348.74
Abia Printing & Publishing Company			6,000,000.00	3,600,000.00	3,600,000.00+	100.00%+	3,600,000.00	3,460,709.47	3,548,839.18
Office of the Head of Civil Service	21,360,000.00	31,135,000.00	60,450,000.00	36,270,000.00	5,135,000.00+	14.16%+	60,680,000.00	58,332,181.03	59,819,319.68
Bureau of Training	3,768,000.00	400,000.00	10,000,000.00	6,000,000.00	5,600,000.00+	93.33%+	12,635,000.00	12,146,129.04	12,455,715.23
Bureau of Common Services & Service Monitoring	400,000.00	400,000.00	12,000,000.00	7,200,000.00	6,800,000.00+	94.44%+	8,300,000.00	7,978,857.98	8,182,194.53
Bureau of Service Welfare	750,000.00	400,000.00	10,000,000.00	5,999,999.00	5,999,999.00+	93.33%+	8,690,000.00	8,353,768.19	8,566,674.06
Bureau of Administration	1,651,700.00	1,600,000.00	10,000,000.00	6,000,000.00	4,400,000.00+	73.33%+	8,850,000.00	8,507,577.55	8,724,395.40
Bureau of Establishment and Pensions	9,234,000.00	3,340,000.00	14,000,000.00	8,400,000.00	5,060,000.00+	60.24%+	10,200,000.00	9,805,343.58	10,055,153.13
Local Government Staff Pension Board			8,150,000.00	4,890,000.00	4,890,000.00+	100.00%+	8,353,000.00	8,030,436.05	8,235,056.55
Office of the Auditor General (State)	7,155,920.00	5,700,000.00	40,350,000.00	24,210,000.00	18,510,000.00+	76.46%+	20,350,000.00	19,562,621.73	20,061,258.55
Civil Service Commission	1,800,000.00	2,400,000.00	20,250,000.00	12,150,000.00	9,750,000.00+	80.25%+	20,660,000.00	19,860,627.25	20,366,886.94
Abia State Independence Electoral Commission	4,060,000.00	400,000.00	14,000,000.00	8,400,000.00	8,000,000.00+	95.24%+	14,421,000.00	13,863,507.95	14,216,861.06
Office of the Auditor General - Local Government	1,015,000.00	400,000.00	30,904,630.00	18,542,778.00	18,142,778.00+	97.84%+	20,100,000.00	19,322,294.60	19,814,750.32

Notes To Statement Of Consolidated Revenue Fund – Cont'd

	Actual 2019	Actual Jan-Dec20	Original Budget2020	Revised Budget2020	Variance 2020	% Acheived 2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
Local Government Service Commission	450,000.00	400,000.00	5,100,000.00	3,060,000.00	2,660,000.00+	86.93%+	6,500,000.00	6,248,503.24	6,407,700.40
Ministry of Agriculture	48,300,000.00	400,000.00	10,050,000.00	6,029,900.00	5,629,900.00+	93.37%+	18,000,000.00	17,303,547.42	17,744,625.13
Abia State Agric Devt Programme (AADP)	1,650,000.00		3,845,000.00	2,236,957.00	2,236,957.00+	100.00%+	9,650,000.00	9,276,624.01	9,513,017.76
Abia Golden Chicken Ogwe			3,600,000.00	2,160,008.00	2,160,008.00+	100.00%+	2,800,000.00	2,691,662.91	2,760,240.86
Ministry of Finance	37,388,155.00	15,384,730.00	30,000,000.00	17,999,702.00	2,614,972.00+	14.53%+	50,150,000.00	48,209,605.76	49,438,682.11
Office of the Accountant General	795,198,351.81	435,841,214.23	142,096,000.00	85,256,226.00	350,584,988.23-	411.21%-	220,000,000.00	211,487,802.04	216,879,969.81
Board of Internal Revenue	200,000,000.00	20,000,000.00	320,506,000.00	179,997,112.00	159,997,112.00+	88.89%+	150,200,000.00	144,388,490.28	148,069,825.03
Abia State Gaming Commission	300,000.00	400,000.00	4,850,000.00	2,909,950.00	2,509,950.00+	86.25%+	4,000,000.00	3,845,232.77	3,943,187.90
Ministry of Commerce & Industry	550,000.00	400,000.00	8,000,000.00	4,799,832.00	4,399,832.00+	91.67%+	8,100,000.00	7,786,596.39	7,984,995.18
Ministry of Science & Technology	2,040,000.00	200,000.00	10,000,000.00	5,999,899.00	5,799,899.00+	96.67%+	14,150,000.00	13,602,510.92	13,949,194.96
Ministry of Transport	823,370.00	2,900,000.00	8,650,000.00	5,189,909.00	2,289,909.00+	44.12%+	8,500,000.00	8,171,119.57	8,379,328.50
Abia State Passenger Insurance Manifest Scheme			4,000,000.00	2,399,957.00	2,399,957.00+	100.00%+	3,000,000.00	2,883,924.61	2,957,352.63
Abia Transport Corporation (Abia Line Network)			25,200,000.00	15,119,755.00	15,119,755.00+	100.00%+	11,000,000.00	10,574,390.15	10,843,957.52
Abia State Transport Loan Scheme	300,000.00	575,000.00	3,000,000.00	1,799,967.00	1,224,967.00+	68.05%+	3,700,000.00	3,556,840.33	3,647,438.31
Ministry of Petroluem and Solid Minerals	1,436,000.00	1,021,000.00	8,150,000.00	4,889,917.00	3,868,917.00+	79.12%+	14,600,000.00	14,035,099.64	14,392,856.38
Metallurgical Complex			8,000,000.00	3,599,938.00	3,599,938.00+	100.00%+	3,700,000.00	3,556,840.33	3,647,370.03
Ministry of Works	64,300,000.00	400,000.00	10,600,000.00	6,359,893.00	5,959,893.00+	93.71%+	31,450,000.00	30,233,142.62	31,003,874.93
Abia State Road Maintenance Agency (ABROMA)			7,000,000.00	4,199,928.00	4,199,928.00+	100.00%+	7,000,000.00	6,729,157.38	6,900,598.25
Ministry of Culture and Tourism	300,000.00	1,800,000.00	13,000,000.00	7,799,869.00	5,999,869.00+	76.92%+	10,000,000.00	9,613,081.88	9,858,073.15
Abia State Council for Arts and Culture			7,500,000.00	4,499,922.00	4,499,922.00+	100.00%+	7,500,000.00	7,209,811.41	7,393,518.30
Tourism Board			4,200,000.00	2,519,955.00	2,519,955.00+	100.00%+	3,200,000.00	3,076,186.20	3,154,587.63
Abia State Planning Commission	44,040,000.00	6,500,000.00	101,267,430.00	61,459,743.00	54,959,743.00+	89.42%+	70,000,000.00	67,291,573.35	69,007,179.52
Abia State Bureau of Statistics	2,640,000.00	400,000.00	14,361,220.00	8,736,629.00	8,336,629.00+	95.42%+	15,100,000.00	14,515,753.66	14,885,740.78
Abia Community and Social Dev. Project Agency			19,950,000.00	11,969,801.00	11,969,801.00+	100.00%+	20,000,000.00	19,226,163.86	19,716,232.95
Min. of Public Utility and Water Resources	25,300,000.00	400,000.00	53,000,000.00	31,799,482.00	31,399,482.00+	98.74%+	45,600,000.00	43,835,653.54	44,953,210.53
Abia State Water Board			30,000,000.00	17,999,703.00	17,999,703.00+	100.00%+	9,900,000.00	9,516,951.14	9,759,446.00
AB- RUWATSA	300,000.00	400,000.00	4,000,000.00	2,399,954.00	1,999,954.00+	83.33%+	4,000,000.00	3,845,232.77	3,943,177.23
Ministry of Housing	40,089,000.00	45,860,000.00	100,000,000.00	59,999,034.00	14,139,034.00+	23.57%+	50,000,000.00	48,065,409.60	49,290,807.85
Abia State Housing & Prop Dev. Corporation	2,425,000.00	12,200,000.00	15,000,000.00	9,239,842.00	2,960,158.00-	32.04%-	18,000,000.00	17,303,547.42	17,744,588.52
Umuahia Capital Development Authority -UCDA			10,000,000.00	6,119,898.00	6,119,898.00+	100.00%+	20,000,000.00	19,226,163.86	19,716,252.26
Min. of Poverty Reductn Co-op. & Rural Dev.	300,000.00	520,000.00	7,600,000.00	4,649,921.00	4,129,921.00+	88.82%+	10,260,000.00	9,863,022.08	10,114,394.78
Ministry of Lands and Survey	300,000.00	1,150,000.00	30,000,000.00	17,919,703.00	16,769,703.00+	93.58%+	28,800,000.00	27,685,675.87	28,391,438.12
Abia State Estate Development Agency			46,000,000.00	27,599,548.00	27,599,548.00+	100.00%+	55,000,000.00	52,871,950.54	54,219,841.48
Open Spaces Agency		400,000.00	3,750,000.00	2,249,960.00	1,849,960.00+	82.22%+	2,500,000.00	2,403,270.47	2,464,422.02
Judicial Service Commission	6,350,000.00	10,900,000.00	20,000,000.00	12,000,000.00	1,100,000.00+	9.17%+	25,000,000.00	24,032,704.80	24,645,326.35
Ministry of Justice	34,450,000.00	52,400,000.00	90,000,000.00	54,000,000.00	1,600,000.00+	2.96%+	110,000,000.00	105,743,901.08	108,439,920.83
Abia State Law Review and Reform Commission	450,000.00	400,000.00	5,500,000.00	3,300,000.00	2,900,000.00+	87.88%+	2,892,000.00	2,780,103.31	2,850,890.88
Judiciary - High Court	122,340,317.52	133,276,487.80	120,000,000.00	72,000,000.00	61,276,487.80-	85.11%-	134,900,000.00	116,222,160.27	119,185,322.48
Judiciary - Customary Court of Appeal	27,509,196.00	37,000,000.00	60,600,000.00	36,360,000.00	640,000.00-	1.76%-	65,600,000.00	63,061,817.39	64,669,569.69
Ministry of Youth Development	22,750,600.00	53,065,000.00	8,500,000.00	5,099,913.00	47,965,087.00-	940.51%-	33,900,000.00	32,588,347.66	33,419,139.36
Ministry of Women Affairs	51,832,950.00	29,400,000.00	80,000,000.00	47,999,227.00	18,599,227.00+	38.75%+	56,200,000.00	54,025,520.29	55,402,863.67
Skill Acquisition Centre			2,500,000.00	1,499,976.00	1,499,976.00+	100.00%+	3,500,000.00	3,364,578.63	3,450,362.19
Ministry of Education	17,907,190.00	2,900,000.00	43,500,000.00	26,109,982.00	23,209,982.00+	88.89%+	60,250,000.00	57,918,818.48	59,395,388.16
Abia State Universal Basic Education Board	4,000,000.00		17,500,000.00	10,499,870.00	10,499,870.00+	100.00%+	18,650,000.00	17,928,397.72	18,385,308.69
Abia State Library Board		400,000.00	6,000,000.00	3,599,934.00	3,199,934.00+	88.89%+	10,600,000.00	10,189,866.85	10,449,474.89
Agency for Mass Lit. Adult & Non-Formal Edu	3,000,000.00	14,630,000.00	17,550,000.00	10,529,827.00	4,100,173.00-	38.94%-	20,600,000.00	19,802,948.74	20,307,742.58
Abia State Polytechnic			375,400,000.00	225,236,385.00	225,236,385.00+	100.00%+	520,400,000.00	500,264,782.71	513,019,802.97

Notes To Statement Of Consolidated Revenue Fund – Cont'd

	Actual 2019 ₦	Actual Jan-Dec20 ₦	Original Budget2020 ₦	Revised Budget2020 ₦	Variance 2020 ₦	% Acheived 2020 %	Budget 2021 ₦	Budget 2022 ₦	Budget 2023 ₦
Abia State College of Education (Technical)			48,000,000.00	28,799,528.00	28,799,528.00+	100.00%+	48,103,000.00	46,242,219.37	47,421,044.23
Abia State University		6,500,000.00	1,900,000,000.00	939,981,751.00	933,481,751.00+	99.31%+	1,138,122,000.00	1,094,086,487.49	1,121,982,404.70
Secondary Education Management Board (SEMB)			109,400,000.00	65,638,942.00	65,638,942.00+	100.00%+	100,050,000.00	96,178,884.50	98,631,032.22
Scholarship Board			10,000,000.00	5,999,903.00	5,999,903.00+	100.00%+	10,000,000.00	9,613,081.88	9,858,086.60
Examination Development Center			89,500,000.00	53,699,137.00	53,699,137.00+	100.00%+	80,000,000.00	76,904,655.34	78,865,371.12
Ministry of Health	4,552,000.00	1,900,000.00	26,000,680.00	21,840,209.00	19,940,209.00+	91.30%+	38,679,000.00	37,182,809.65	38,130,678.59
Abia State Primary Health Care Dev. Agency			21,750,000.00	13,049,784.00	13,049,784.00+	100.00%+	21,750,000.00	20,908,453.18	21,441,422.26
Abia State University Teaching Hospital Aba	1,800,000.00		300,000,000.00	179,997,108.00	179,997,108.00+	100.00%+	176,400,000.00	169,574,764.94	173,898,234.24
Abia State College of Health Science & Technology			75,250,000.00	45,149,263.00	45,149,263.00+	100.00%+	69,800,000.00	67,099,311.76	68,809,948.34
Abia Specialist Hosp & Diagnostic Centre Umu			55,110,000.00	33,065,457.00	33,065,457.00+	100.00%+	43,000,000.00	41,336,252.22	42,390,058.40
Abia State Health Insurance Agency			8,950,000.00	5,369,908.00	5,369,908.00+	100.00%+	10,500,000.00	10,093,736.01	10,350,991.27
Ministry of Environment	28,000,000.00	50,111,450.00	55,728,000.00	33,436,307.00	16,675,143.00-	49.87%+	51,200,000.00	49,218,979.37	50,473,845.30
Abia State Environmental Protection Agency (ASEPA)	150,000.00		19,860,000.00	11,915,801.00	11,915,801.00+	100.00%+	20,352,000.00	19,564,784.68	20,063,469.49
Ministry of Sports	74,982,900.00	3,500,000.00	9,050,000.00	5,429,906.00	1,929,906.00+	35.54%+			
Eyimba Football Club	170,000,000.00	260,000,000.00	338,000,000.00	202,796,750.00	57,203,250.00-	28.21%+	700,000,000.00	384,523,276.47	394,327,453.45
Abia Warriors Football Club			330,000,000.00	194,976,971.00	194,976,971.00+	100.00%+	265,000,000.00	254,746,670.59	261,241,892.24
Abia Comets	17,500,000.00		40,000,000.00	23,999,614.00	23,999,614.00+	100.00%+	40,000,000.00	38,452,327.61	39,432,731.82
Abia State Sports Council	800,000.00	2,500,000.00	13,000,000.00	7,799,868.00	5,299,868.00+	67.95%+	12,850,000.00	12,352,810.21	12,667,660.33
Youths Sports Federation of Nigeria (YSFON)			6,000,000.00	3,599,940.00	3,599,940.00+	100.00%+	6,000,000.00	5,767,849.10	5,914,864.12
Ministry of Local Govt & Chieftancy Affairs	8,922,844.30	6,417,200.00	14,900,000.00	8,939,996.00	2,522,796.00+	28.22%+	20,600,000.00	19,802,948.74	20,307,725.32
Total	19,717,943,024.89	15,000,632,689.03	20,376,259,340.00	13,031,908,641.00	1,968,724,048.03-	15.11%+	16,529,575,000.00	15,633,062,706.10	16,031,646,469.33
Note 35- Consolidated Revenue Fund Charges									
Gratuity	53,835,571.68	28,564,268.80	2,415,000,000.00	2,415,000,000.00	2,386,435,731.20+	98.82%+	1,515,000,000.00	1,456,381,909.60	1,493,515,565.81
Pension	1,670,289,506.63	1,491,822,162.06	4,410,000,000.00	4,410,000,000.00	2,918,177,837.94+	66.17%+	5,981,900,000.00	5,750,449,468.42	5,897,069,882.80
Death Benefits			115,000,000.00	115,000,000.00	115,000,000.00+	100.00%+	195,986,000.00	188,403,226.98	193,206,956.91
Recurrent Debts	606,062,870.95	1,298,108,468.28	3,000,000,000.00	1,649,971,200.00	351,862,731.72+	21.33%+	1,800,000,000.00	1,922,616,382.23	1,971,637,743.81
Contractors/Other Miscellaneous Debts	130,458,387.30	100,601,830.00	160,000,000.00	95,998,464.00	4,603,366.00-	4.80%+	80,000,000.00	96,130,819.09	98,581,881.40
Cost of IGR / FAAC Collection	1,564,050,325.88	12,800,000.00	20,000,000.00	11,999,808.00	800,192.00-	6.67%+	20,000,000.00	19,226,163.86	19,716,371.67
Contribution to LG JAAC	1,544,000,000.00								
Total	5,568,696,662.44	2,931,896,729.14	10,120,000,000.00	8,697,969,472.00	5,766,072,742.86+	66.29%+	9,592,886,000.00	9,433,207,970.18	9,673,728,402.40
Note 36 - BTL Payments									
20007001/22080001 Withholding Taxes due to FIRS	116,291,060.70	39,951,784.60			39,951,784.60-				
20007001/22080002 VAT to FIRS	452,475,150.21	83,666,685.75			83,666,685.75-				
20007001/22080003 Union Deductions	977,154,441.35	376,823,670.37			376,823,670.37-				
20007001/22080004 Loan Deduction from Salary/Other Deduction from Payroll	21,425,985.12	45,038,042.69			45,038,042.69-				
20007001/22080006 PAYE Remittance to BIRS	4,060,457.25								
20007001/22080007 FAAC Refund of Deductions @ Source	1,522,336,317.24								
20007001/22080008 FAAC Deduction @ Source - Excess Crude Loan - Refund	1,079,671,149.97								
20007001/22080080 ABSG - Salary Pending	25,873,705.27	12,379,564.46			12,379,564.46-				
Total	4,199,288,267.11	557,859,747.87			557,859,747.87-				

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual 2019	Actual Jan-Dec20	Original Budget2020	Revised Budget2020	Variance 2020	% Acheived 2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
Note 37 - Aids and Grants									
Federal Gov't Grant/Conditional Grant Scheme & FADAMAI/IDA	97,734,715.00		800,000,000.00						
National Programme for Food Security (NPFs) ADP			78,000,000.00	78,000,000.00	78,000,000.00-	100.00%-		81,900,000.00	85,995,000.00
CBNRMP/NDDC/RUMED/IFAD			100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-		105,000,000.00	110,250,000.00
Agric Trans Agenda/Agricultural Ext.Trans Agenda ATA/ETA			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-		52,500,000.00	55,125,000.00
Federal Government Grant for UBE			3,677,000,000.00	3,677,000,000.00	3,677,000,000.00-	100.00%-		3,860,850,000.00	4,053,892,500.00
UNICEF Grant & UBE			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	50,000,000.00	52,500,000.00	55,125,000.00
Other Grants/Aids			20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-	20,000,000.00	21,000,000.00	22,050,000.00
Tertiary Education Trust Fnd (TETFUND)			4,000,000,000.00	4,000,000,000.00	4,000,000,000.00-	100.00%-		3,150,000,000.00	3,307,500,000.00
Rural Access Agric. & Marketing Agency (RAAMP)			150,000,000.00						
Household Upliftment Programme (Conditional Cash Transfer)				612,769,250.00	612,769,250.00-	100.00%-		643,407,712.50	675,578,099.70
CBN - Abia State Integrated & Infrastructural Development Pr			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-		1,050,000,000.00	1,102,500,000.00
SDGs Grant From FG			700,000,000.00	700,000,000.00	700,000,000.00-	100.00%-		525,000,000.00	551,250,000.00
NEWMAP	11,488,000,000.00		10,000,000,000.00	10,000,000,000.00	10,000,000,000.00-	100.00%-	10,000,000,000.00	10,500,000,000.00	11,025,000,000.00
Water Development Project From World Bank			300,500,000.00	300,500,000.00	300,500,000.00-	100.00%-	300,500,000.00	315,525,000.00	331,301,256.30
SFTAS Grant		3,078,000,000.00	4,500,000,000.00	5,520,500,000.00	2,442,500,000.00-	44.24%-	5,796,000,000.00	6,085,800,000.00	6,390,090,000.00
World Bank/Nigeria For Women Project			1,200,000,000.00						
Basic Health Care Provision Fund			400,000,000.00	400,000,000.00	400,000,000.00-	100.00%-	1,400,000,000.00	420,000,000.00	441,000,000.00
Capital Grants from BHC PF							633,598,280.00		
COVID-19 Donations		129,960,000.00		119,001,000.00	10,959,000.00+	9.21%+			
FGN Covid 19 Response		1,000,000,000.00			1,000,000,000.00+			1,050,000,000.00	1,102,500,000.00
Grants from Development Partner	703,016,801.52		500,000,000.00	500,000,000.00	500,000,000.00-	100.00%-	500,000,000.00	525,000,000.00	551,250,000.00
Agency for Community & Social Development World Bank Prj IDA			500,000,000.00	1,879,000,000.00	1,879,000,000.00-	100.00%-			
Worldbank Grants to Abia State Operation Coordinating Units(64,000,000.00	44,500,000.00	44,500,000.00-	100.00%-	45,000,000.00	47,250,000.00	49,612,500.00
World Bank Grants to YESSO	510,191,089.50		400,000,000.00	400,000,000.00	400,000,000.00-	100.00%-			
State Agency for the Cntrl of HIV & AIDS (SACA) World Bank	3,300,000.00		1,600,000.00	1,600,000.00	1,600,000.00-	100.00%-	1,600,000.00	1,680,000.00	1,764,000.00
UNICEF Programme			60,000,000.00	60,000,000.00	60,000,000.00-	100.00%-	66,000,000.00	69,300,000.00	72,765,000.00
Multilateral Aids / Grants From Development Partner UNFPA			2,200,000.00	15,000,000.00	15,000,000.00-	100.00%-	3,300,000.00	3,465,000.00	3,638,256.30
Multilateral Aids/ Grants From Development Partner WHO			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	66,000,000.00	69,300,000.00	72,765,000.00
Multilateral Aids /Grants From Development Partner TCI			60,000,000.00	60,000,000.00	60,000,000.00-	100.00%-	204,991,050.00	215,240,602.50	226,002,636.30
Basic Health Care Provision Fund			463,000,000.00	463,000,000.00	463,000,000.00-	100.00%-	1,056,000,000.00	1,108,800,000.00	1,164,240,000.00
3rd National Urban Water Reform Project (World Bank)			300,000,000.00	300,000,000.00	300,000,000.00-	100.00%-			
Nigerian Sustainable Rural Wash Project(WADA) III Project			100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	300,000,000.00	315,000,000.00	330,750,000.00
Total	12,802,242,606.02	4,207,960,000.00	29,479,300,000.00	30,453,870,250.00	26,245,910,250.00-	86.18%-	20,442,989,330.00	30,268,518,315.00	31,781,944,248.60
Note 38 - External Loans									
Belgium Gov't - Umuahia/Aba Regional Water Scheme			3,000,000,000.00	3,000,000,000.00	3,000,000,000.00-	100.00%-	300,000,000.00	315,000,000.00	330,750,000.00
Rural Access Agric. & Marketing Agency (RAAMP)				580,528,813.00	580,528,813.00-	100.00%-	580,528,813.00	609,555,253.65	640,033,023.00
World Bank - Education for Employment and Skill Acquisition			730,000,000.00	730,000,000.00	730,000,000.00-	100.00%-	730,000,000.00	766,500,000.00	804,825,000.00
Innovation Dev. & Effectiveness in the Acquisition of Skills				762,500,000.00	762,500,000.00-	100.00%-			
Save a Million Lives World Bank/Federal Min. of Health				305,000,000.00	305,000,000.00-	100.00%-	305,000,000.00	320,250,000.00	336,262,500.00
Accelerating Nutrition Results in Nigeria (ARIN)				84,600,000.00	84,600,000.00-	100.00%-	90,000,000.00	94,500,000.00	99,225,000.00
Abia State Livelihood Improvement Family Ent. for Niger Delta				366,000,000.00	366,000,000.00-	100.00%-	366,000,000.00	384,300,000.00	403,515,000.00
World Bank Nigeria Women Project				1,200,000,000.00	1,200,000,000.00-	100.00%-	1,200,000,000.00	1,260,000,000.00	1,323,000,000.00
Total			3,730,000,000.00	7,028,628,813.00	7,028,628,813.00-	100.00%-	3,571,528,813.00	3,750,105,253.65	3,937,610,523.00

Notes To Statement Of Capital Development Fund – Cont'd

	Actual 2019	Actual Jan-Dec20	Original Budget2020	Revised Budget2020	Variance 2020	% Acheived 2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
Note 39 - Internal Loans									
Loan from Commercial Banks	2,400,000,000.00	1,093,825,308.32	2,000,000,000.00	3,757,711,785.00	2,663,886,476.68-	70.89%-	7,000,000,000.00	7,350,000,000.00	7,717,500,000.00
Overdraft/Other Loans	3,504,690,186.44								
ISPO - Contract Financing Facility	19,095,339,875.00								
Loan from The Infrastructural Bank(TIB)			10,000,000,000.00						
CBN-Agric. Stimulus Loan				1,500,000,000.00	1,500,000,000.00-	100.00%-			
CBN-Health Stimulus Loan				2,500,000,000.00	2,500,000,000.00-	100.00%-			
CBN-Textile Revival Stimulus Loan				1,500,000,000.00	1,500,000,000.00-	100.00%-			
Total	25,000,030,061.44	1,093,825,308.32	12,000,000,000.00	9,257,711,785.00	8,163,886,476.68-	88.18%-	7,000,000,000.00	7,350,000,000.00	7,717,500,000.00
Note 41- General Public Services									
70111 - Executive and Legislative Organs	1,308,404,127.53	1,013,660,000.00	5,314,300,000.00	2,971,905,200.00	1,958,245,200.00+	65.89%+	6,363,293,545.00	6,667,598,222.25	7,000,977,923.10
70112 - Financial and Fiscal Affairs	567,567,891.02	5,129,000.00	190,000,000.00	523,800,000.00	518,671,000.00+	99.02%+	194,000,000.00	203,700,000.00	213,885,000.00
70131 - General Personnel Services			3,000,000.00	1,650,000.00	1,650,000.00+	100.00%+	84,875,000.00	89,118,750.00	93,574,682.25
70132 - Overall Planning and Statistical Services	906,995,179.19	879,471,496.24	5,288,500,000.00	2,264,925,000.00	1,385,453,503.76+	61.17%+	2,963,500,000.00	3,809,925,000.00	4,000,421,243.70
70133 - Other General Services	2,630,397,127.31	691,503,376.96	5,794,500,000.00	2,981,805,000.00	2,290,301,623.04+	76.81%+	5,751,123,000.00	4,920,009,150.00	5,166,009,377.55
70150 - Research and Development General Public Services			53,000,000.00	12,150,000.00	12,150,000.00+	100.00%+	54,000,000.00	56,700,000.00	59,535,000.00
Total	5,413,364,325.05	2,589,763,873.20	16,643,300,000.00	8,756,235,200.00	6,166,471,326.80+	70.42%+	15,410,791,545.00	15,747,051,122.25	16,534,403,226.60
Note 43- Public Order and Safety									
70320 - Fire Protection Services			140,000,000.00	75,500,000.00	75,500,000.00+	100.00%+	75,000,000.00	78,750,000.00	82,687,500.00
70330 - Law Courts	40,000,000.00	65,000,000.00	272,000,000.00	149,019,000.00	84,019,000.00+	56.38%+	424,625,000.00	435,356,250.00	457,124,008.95
70350 - Research and Development Public Order and Safety			20,000,000.00	11,581,000.00	11,581,000.00+	100.00%+	55,000,000.00	57,750,000.00	60,637,500.00
Total	40,000,000.00	65,000,000.00	432,000,000.00	236,100,000.00	171,100,000.00+	72.47%+	554,625,000.00	571,856,250.00	600,449,008.95
Note 44- Economic Affairs									
70411 - General Economic and Commercial Affairs	272,000,000.00	338,671,112.00	2,443,600,000.00	5,142,410,825.00	4,803,739,713.00+	93.41%+	2,443,100,000.00	2,565,255,000.00	2,693,517,743.70
70412 - General Labour Affairs			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	15,000,000.00	15,750,000.00	16,537,500.00
70421 - Agriculture	1,428,369,875.00	2,000,000.00	770,000,000.00	1,358,775,346.00	1,356,775,346.00+	99.85%+	1,313,032,000.00	1,378,683,600.00	1,447,617,688.65
70432 - Petroleum and Natural Gas	1,500,000.00		15,000,000.00	8,250,000.00	8,250,000.00+	100.00%+	314,000,000.00	329,700,000.00	346,185,000.00
70435 - Electricity	365,000,000.00	95,000,000.00	990,000,000.00	1,144,000,000.00	1,049,000,000.00+	91.70%+	1,231,055,673.00	1,292,608,456.65	1,357,238,804.25
70442 - Manufacturing			55,000,000.00	39,250,000.00	39,250,000.00+	100.00%+	45,000,000.00	47,250,000.00	49,612,500.00
70443 - Construction	20,454,349,469.14	4,025,313,682.91	14,875,000,000.00	8,314,250,000.00	4,288,936,317.09+	51.59%+	15,786,832,333.00	16,576,173,949.65	17,404,982,638.05
70451 - Road Transport	27,000,000.00	7,000,000.00	2,085,000,000.00	878,750,000.00	871,750,000.00+	99.20%+	1,099,000,000.00	1,153,950,000.00	1,211,647,500.00
70452 - Water Transport	199,000,000.00	185,141,825.80	1,008,000,000.00	532,750,000.00	347,608,174.20+	65.25%+	360,000,000.00	378,000,000.00	396,900,000.00
70460 - Communication	10,000,000.00		23,000,000.00	12,650,000.00	12,650,000.00+	100.00%+	25,500,000.00	26,775,000.00	28,113,743.70
70471 - Distributive Trade Storage and Warehousing	20,500,000.00	43,000,000.00	500,000,000.00	522,000,000.00	479,000,000.00+	91.76%+	251,500,000.00	264,075,000.00	277,278,731.10
70473 - Tourism		10,000,000.00	20,000,000.00	20,000,000.00	10,000,000.00+	50.00%+	20,000,000.00	21,000,000.00	22,050,000.00
70474 - Multipurpose Development Projects	7,100,000.00	9,000,000.00	50,000,000.00	27,500,000.00	18,500,000.00+	67.27%+	78,000,000.00	50,400,000.00	52,920,000.00
70481 - R & D Gen Economic Commercial and Labour Affairs	2,348,277,699.01		1,580,000,000.00	669,000,000.00	669,000,000.00+	100.00%+	564,000,000.00	1,117,200,000.00	1,173,060,000.00
70482 - R & D Agriculture Forestry Fishing and Hunting							103,000,000.00	108,150,000.00	113,557,500.00
70486 - R & D Communication							10,000,000.00	10,500,000.00	11,025,000.00
70487 - R & D Other Industries	2,500,000.00		41,000,000.00	22,550,000.00	22,550,000.00+	100.00%+	262,000,000.00	275,100,000.00	288,855,000.00
Total	25,135,597,043.15	4,715,126,620.71	24,465,600,000.00	18,697,636,171.00	13,982,509,550.29+	74.78%+	23,921,020,006.00	25,610,571,006.30	26,891,099,349.45
Note 45- Environmental Protection									
70510 - Waste Management	1,066,250,927.80	1,153,110,000.00	435,000,000.00	239,250,000.00	913,860,000.00-	381.97%-	2,171,327,373.00	3,303,643,741.65	3,468,825,857.70

Notes To Statement Of Capital Development Fund – Cont'd

	Actual 2019	Actual Jan-Dec20	Original Budget2020	Revised Budget2020	Variance 2020	% Acheived 2020	Budget 2021	Budget 2022	Budget 2023
	₦	₦	₦	₦	₦	%	₦	₦	₦
70520 - Waste Water Management			610,000,000.00	335,500,000.00	335,500,000.00+	100.00%+	160,000,000.00	168,000,000.00	176,400,000.00
70530 - Pollution Abatement			19,000,000.00	10,450,000.00	10,450,000.00+	100.00%+	18,250,000.00	19,162,500.00	20,120,621.85
70540 - Protection of Biodiversity and Landscape	12,200,962,400.00	56,365,000.00	745,000,000.00	408,750,000.00	352,385,000.00+	86.21%+	1,247,602,000.00	545,212,500.00	572,473,109.25
70550 - R & D Environmental Protection	264,568,880.00	147,473,440.00	603,000,000.00	412,650,000.00	265,176,560.00+	64.26%+	1,098,298,000.00	866,512,500.00	909,838,109.25
70560 - Environmental Protection			987,000,000.00	422,850,000.00	422,850,000.00+	100.00%+	342,250,000.00	359,362,500.00	377,330,621.85
Total	13,531,782,207.80	1,356,948,440.00	3,399,000,000.00	1,829,450,000.00	472,501,560.00+	25.83%+	5,037,727,373.00	5,261,893,741.65	5,524,988,319.90
Note 46- Housing and Community Amenities									
70610 - Housing Development	264,225,641.30	407,777,304.00	4,241,000,000.00	1,841,800,000.00	1,434,022,696.00+	77.86%+	5,667,584,263.00	5,950,964,498.85	6,248,512,527.60
70620 - Community Development	90,006,023.46		2,474,000,000.00	1,677,590,149.00	1,677,590,149.00+	100.00%+	1,154,000,000.00	1,211,700,000.00	1,272,285,000.00
70630 - Water Supply	75,000,000.00	23,000,000.00	2,927,000,000.00	1,521,780,000.00	1,498,780,000.00+	98.49%+	2,678,422,870.00	2,812,344,013.50	2,952,961,085.55
70640 - Street Lighting	340,000,000.00		10,000,000.00	223,000,000.00	223,000,000.00+	100.00%+	860,000,000.00	903,000,000.00	948,150,000.00
70650 - R & D Housing and Community Amenities	1,800,000.00		5,000,000.00	2,750,000.00	2,750,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
Total	771,031,664.76	430,777,304.00	9,657,000,000.00	5,266,920,149.00	4,836,142,845.00+	91.82%+	10,365,007,133.00	10,883,258,512.35	11,427,421,113.15
Note 47- Health									
70721 - General Medical Services	230,900,000.00	391,455,000.00	3,103,500,000.00	2,607,825,000.00	2,216,370,000.00+	84.99%+	1,791,205,032.00	1,880,765,283.60	1,974,803,496.75
70731 - General Hospital Services		28,466,662.12	550,000,000.00	420,225,000.00	391,758,337.88+	93.23%+	569,115,500.00	618,571,275.00	649,499,824.05
70733 - Medical and Maternity Centre Services			265,000,000.00	145,750,000.00	145,750,000.00+	100.00%+	60,000,000.00	63,000,000.00	66,150,000.00
70740 - Public Health Services			176,500,000.00	108,075,000.00	108,075,000.00+	100.00%+	222,730,000.00	233,866,500.00	245,559,807.15
70750 - R & D Health	18,300,000.00	113,625,000.00	2,949,500,000.00	2,283,225,000.00	2,169,600,000.00+	95.02%+	2,698,049,500.00	2,811,951,975.00	2,952,549,454.05
Total	249,200,000.00	533,546,662.12	7,044,500,000.00	5,565,100,000.00	5,031,553,337.88+	90.41%+	5,341,100,032.00	5,608,155,033.60	5,888,562,582.00
Note 48- Recreation Culture and Religion									
70810 - Recreation and Sporting Services	714,000,000.00	62,000,000.00	130,000,000.00	71,500,000.00	9,500,000.00+	13.29%+	22,000,000.00	23,100,000.00	24,255,000.00
70820 - Cultural Services	5,000,000.00	12,000,000.00	35,000,000.00	28,250,000.00	16,250,000.00+	57.52%+	56,000,000.00	37,800,000.00	39,690,000.00
70850 - R & D Recreation Culture and Religion			35,000,000.00	19,250,000.00	19,250,000.00+	100.00%+			
Total	719,000,000.00	74,000,000.00	200,000,000.00	119,000,000.00	45,000,000.00+	37.82%+	78,000,000.00	60,900,000.00	63,945,000.00
Note 49- Education									
70912 - Primary Education	17,000,000.00		392,000,000.00	252,500,000.00	252,500,000.00+	100.00%+	717,538,270.00	753,415,183.50	791,085,717.45
70922 - Upper Secondary Education	95,450,000.00	13,000,000.00	216,000,000.00	188,550,000.00	175,550,000.00+	93.11%+	291,000,000.00	305,550,000.00	320,827,500.00
70930 - Post Secondary Education			90,000,000.00	49,500,000.00	49,500,000.00+	100.00%+	90,000,000.00	94,500,000.00	99,225,000.00
70941 - First Stage of Tertiary Education	168,300,000.00	1,200,000.00	1,075,000,000.00	694,750,000.00	693,550,000.00+	99.83%+	1,327,600,000.00	1,393,980,000.00	1,463,678,937.00
70942 - Second Stage of Tertiary Education			150,000,000.00	82,500,000.00	82,500,000.00+	100.00%+	375,000,000.00	393,750,000.00	413,437,500.00
70950 - Education Not Defined by Level	397,500,000.00	511,500,000.00	5,921,000,000.00	4,537,200,000.00	4,025,700,000.00+	88.73%+	4,298,500,000.00	4,513,425,000.00	4,739,096,231.10
70970 - R & D Education	5,000,000.00	7,000,000.00	571,000,000.00	803,400,000.00	796,400,000.00+	99.13%+	1,021,330,641.00	1,072,397,173.05	1,126,017,005.40
Total	683,250,000.00	532,700,000.00	8,415,000,000.00	6,608,400,000.00	6,075,700,000.00+	91.94%+	8,120,968,911.00	8,527,017,356.55	8,953,367,890.95
Note 50- Social Protection									
71011 - Sickness				12,500,000.00	12,500,000.00+	100.00%+	5,000,000.00	5,250,000.00	5,512,500.00
71040 - Family and Children	20,000,000.00		5,000,000.00	222,750,000.00	222,750,000.00+	100.00%+	11,500,000.00	12,075,000.00	12,678,743.70
71050 - Unemployment			10,000,000.00	5,500,000.00	5,500,000.00+	100.00%+	20,000,000.00	21,000,000.00	22,050,000.00
71080 - R & D Social Protection	40,000,000.00	69,000,000.00	110,000,000.00	60,500,000.00	8,500,000.00-	14.05%-	325,500,000.00	341,775,000.00	358,863,731.10
Total	60,000,000.00	69,000,000.00	125,000,000.00	301,250,000.00	232,250,000.00+	77.10%+	362,000,000.00	380,100,000.00	399,104,974.80