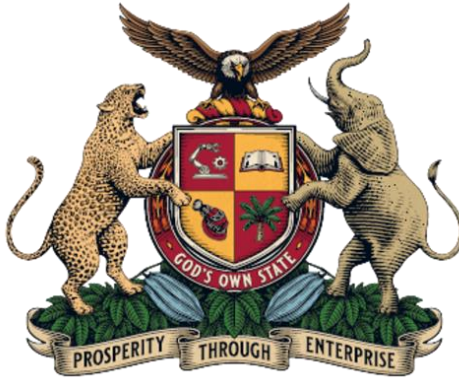




Abia State Government

BUDGET IMPLEMENTATION REPORT QUARTER 3, 2025

October 28, 2025

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1 Summary of Performance

1.A Introduction

1.B Overview of Budget Framework

1. The Abia State 2025 Budget is aptly titled "Budget of Sustained Momentum." This budget reflects the State Government's unwavering commitment to several vital policy areas aimed at driving sustainable development and inclusive growth.
2. At the core of this budget is the strategic emphasis on establishing a robust foundation for a diversified economy. This includes significant investments in both physical and digital infrastructure to support economic activities and improve the quality of life for residents. Moreover, the budget prioritizes the cultivation of a well-educated and healthy populace, recognizing these as critical pillars for long-term socioeconomic progress.
3. Security and governance frameworks have also been targeted for enhancement, ensuring a safer environment conducive to investment and development. Notably, the rejuvenation of Aba city as a commercial hub remains a key focus, intending to restore and boost its status as a vibrant centre for trade and industry.
4. In alignment with modern fiscal policies, the budget outlines plan to expand the tax net through leveraging technological advancements, thereby increasing internal revenue generation. Furthermore, modernization efforts within the State Civil Service are set to improve operational efficiency and service delivery.
5. Turning to the budget's financial framework, total expenditure was initially planned at N750,282,200,000 but has since been revised upward to N900,282,200,000 to accommodate evolving priorities and requirements. The State anticipates generating a combined revenue of N410,681,815,583 through allocations from the Federal Government, Internally Generated Revenue (IGR), and the opening balance.
6. Despite these projected revenues, the budget foresees a revised deficit of N475,143,206,678. To bridge this fiscal gap, Abia State intends to secure domestic borrowing amounting to N248,546,226,680 alongside foreign loans totalling N226,596,979,998. These financial strategies are designed to ensure adequate funding for the ambitious programs outlined in the budget while maintaining fiscal responsibility.
7. This report includes the Revised approved budget appropriations for the year 2025 against each organisational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q3, attributed to each organisational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

This Q3 and Year to date performance is assessed against 2025 Revised Supplementary Budget.

Abia State Government 2025 Q3 Budget Performance Report - Summary of Revised 2025 Budget					
Item	2025 Original Budget	Vired From	Vired To	Supplementary	2025 Revised Budget
Opening Balance	21,408,699,382.00				21,408,699,382.00
Recurrent Revenue	339,273,116,201.00				389,273,116,201.00
11 - GOVERNMENT SHARE OF FAAC	238,648,054,202.00			30,000,000,000.00	268,648,054,202.00
12 - INDEPENDENT REVENUE	100,625,061,999.00			20,000,000,000.00	120,625,061,999.00
					-
Other Receipts	389,600,384,417.00				489,600,384,417.00
13 - AID AND GRANTS	14,457,177,739.00				14,457,177,739.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	375,143,206,678.00			100,000,000,000.00	475,143,206,678.00
Total Receipts	750,282,200,000.00			150,000,000,000.00	900,282,200,000.00
					-
Recurrent Expenditure	138,613,241,380.00				173,848,677,247.00
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	77,341,339,750.00	369,000,000.00		22,550,834,024.00	99,523,173,774.00
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	61,271,901,630.00	848,061,670.00	1,900,583,330.00	12,001,080,183.00	74,325,503,473.00
Breakdown of Other Recurrent Costs					-
2202 - OVERHEAD COST	37,980,132,601.00				51,033,734,444.00
OTHER RECURRENT (2203-2209)	23,291,769,029.00				23,291,769,029.00
					-
Capital Expenditure					
23 - CAPITAL EXPENDITURE	611,668,958,620.00	141,742,764,749.00	141,059,243,089.00	115,448,085,793.00	726,433,522,753.00
Total Expenditure	750,282,200,000.00	142,959,826,419.00	142,959,826,419.00	150,000,000,000.00	900,282,200,000.00
					0

The core economic classifications, as per the National Chart of Accounts (NCOA) refer to:

- Revenue – Economic Account Type 1
- Personnel Expenditure – Economic Sub-Account Type 21
- Overheads Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 23
- Other Expenditures (covering Loans, Grants and Contributions, Subsidies, Debt Service and Transfer Payments) - Economic Account Classes 2203-2209 as applicable

This report includes sections 4 and 5 detailed reports on Primary Healthcare and Basic Education expenditures, respectively.

This Budget Implementation Report is produced by the Ministry of Budget and Planning, Budget Department/Office of the Accountant General, Accounts Production Department and published on the Abia State website.

1.C Revenue Performance

This report highlights the revenue collections, recurrent expenses, capital spending, and key takeaways derived from the financial data collected thus far.

1. Revenue Overview

By the close of Q3, the combined revenue inflows from the Federation Account Allocation Committee (FAAC) and State Internally Generated Revenue (IGR) totalled **₦67,865,386,121.03**, while overall revenue from the first three quarters reached **₦242,740,891,114.31**. This amounts to 62.4% of the revised annual budget target of **₦389,273,116,201**. The revenue breakdown is as follows:

- Statutory Revenue (Government Share of FAAC and Other FAAC Revenues): Q3 revenue amounted to **₦49,437,279,157.40**, with cumulative receipts for Q1 to Q3 at **₦196,874,907,255.79**, representing 73.3% of the revised forecast of **₦268,648,054,202**.
- **Independent Revenue:** The third-quarter independent revenue generated was **₦18,428,106,963.63**. The cumulative figure for the first nine months was **₦45,865,983,858.52**, achieving 38% of the anticipated revised revenue of **₦120,625,061,999**.
- Capital Receipts: Capital revenue for Q3 was recorded at **₦1,722,492,205**, with a total of **₦9,267,743,917.11** collected from Q1 to Q3. This represents 1.9% of the revised estimate of **₦489,600,384,417**.

2. Performance of Recurrent Expenditure

The recurrent expenditure for the third quarter stood at ₦21,892,146,446.31, while cumulative spending across Q1-Q3 reached ₦61,620,345,859.45, which is 35.4% of the revised budgeted amount of ₦173,848,677,247. The recurrent costs are detailed below:

- Personnel Costs: ₦15,478,137,411.02
- Overhead Costs: ₦3,861,423,653.47
- Other Recurrent Expenses: ₦2,552,585,381.82

3. Capital Expenditure Analysis

Capital spending in the third quarter amounted to ₦66,261,322,055.69. The total capital expenditure from Q1 through Q3 was ₦203,331,008,582.75, reflecting 28.0% of the yearly revised estimate of ₦726,433,522,753.

4. Summary and Outlook

As at the end of Q3, Abia State's total revenue was **₦91,972,798,438.19**. This considered the opening balances for Q1 and Q2.

On the expenditure front, the actual outlay for Q3 was ₦88,153,468,502, Total expenditure Q1-Q3 equates ₦264,951,354,442.20 which represents 29.4% of the revised total expenditure forecast of ₦900,282,200,000. It is important to note that this summary offers a snapshot as at the last day of the quarter. It is expected that pending reports from various ministries, departments, and agencies will be integrated into the final Q3 Budget Implementation Report to provide a complete financial picture.

Figure 1: Fiscal Performance Overview for Quarter

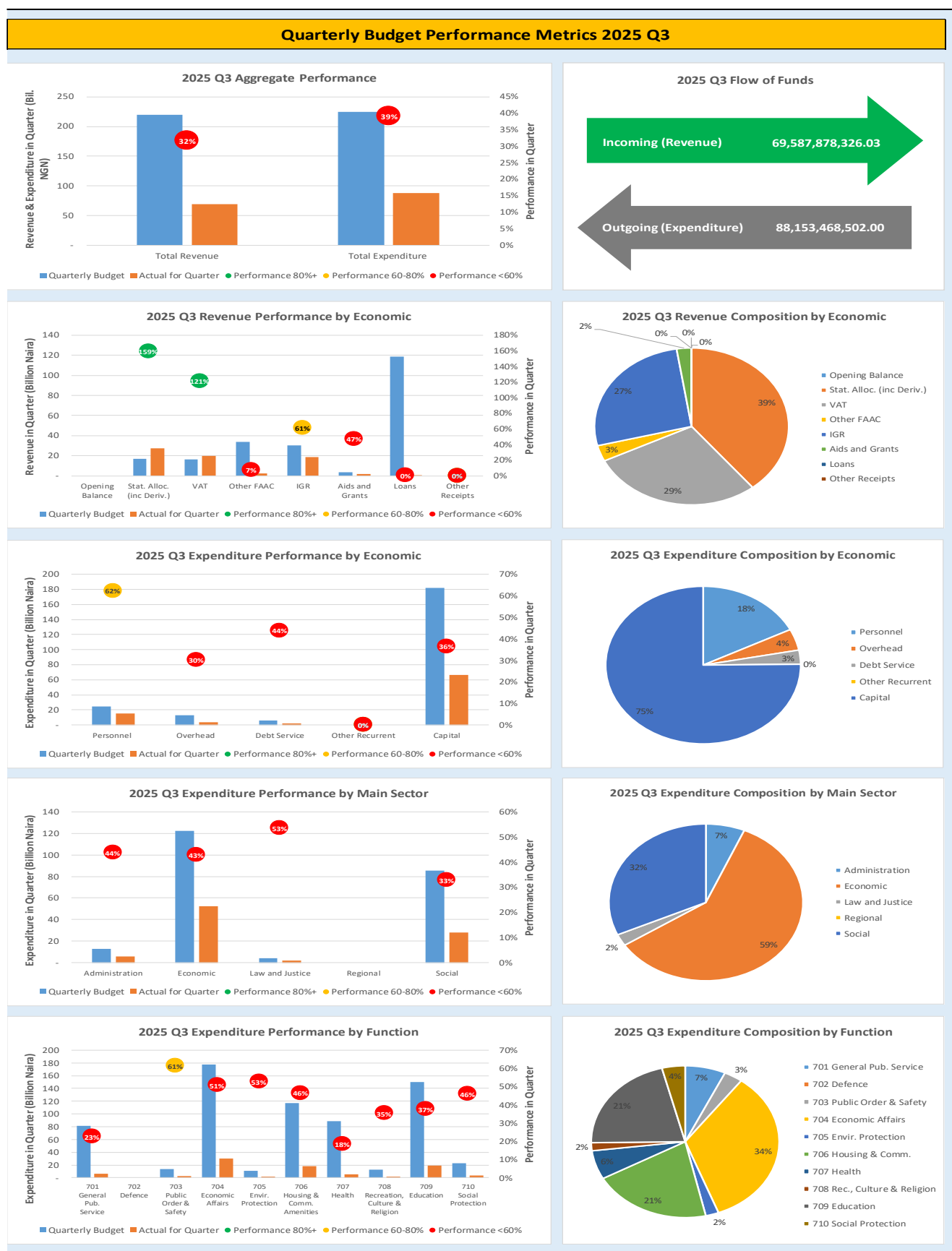
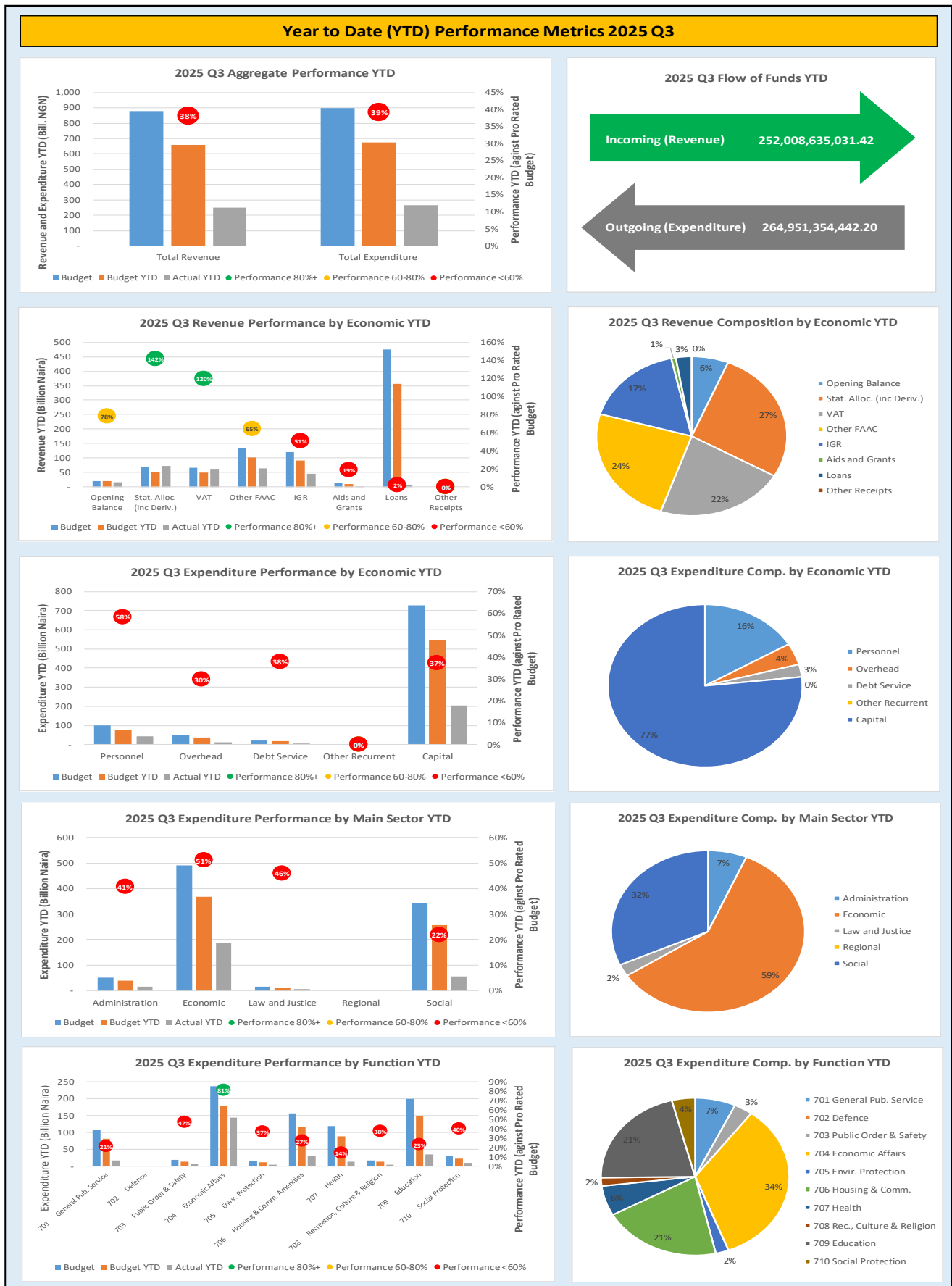


Figure 2: Fiscal Performance Overview Year to Date



2 Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Abia State Government 2025 Q3 Budget Performance Report - Summary						
Item	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
Opening Balance	21,408,699,382.00	21,408,699,382.00	22,384,920,113.16	16,762,049,347.97	78.3%	4,646,650,034.03
Recurrent Revenue	339,273,116,201.00	389,273,116,201.00	67,865,386,121.03	242,740,891,114.31	62.4%	146,532,225,086.70
11 - GOVERNMENT SHARE OF FAAC	238,648,054,202.00	268,648,054,202.00	49,437,279,157.40	196,874,907,255.79	73.3%	71,773,146,946.22
12 - INDEPENDENT REVENUE	100,625,061,999.00	120,625,061,999.00	18,428,106,963.63	45,865,983,858.52	38.0%	74,759,078,140.48
Recurrent Expenditure	138,613,241,380.00	173,848,677,247.00	21,892,146,446.31	61,620,345,859.45	35.4%	112,228,331,387.55
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	77,341,339,750.00	99,523,173,774.00	15,478,137,411.02	43,600,798,292.28	43.8%	55,922,375,481.72
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	61,271,901,630.00	74,325,503,473.00	6,414,009,035.29	18,019,547,567.17	24.2%	56,305,955,905.83
<i>Breakdown of Other Recurrent Costs</i>						
2202 - OVERHEAD COST	37,980,132,601.00	51,033,734,444.00	3,861,423,653.47	11,399,689,041.03	22.3%	39,634,045,402.97
OTHER RECURRENT (2203-2209)	23,291,769,029.00	23,291,769,029.00	2,552,585,381.82	6,619,858,526.14	28.4%	16,671,910,502.86
Transfer to Capital Account	222,068,574,203.00	236,833,138,336.00	68,358,159,787.88	220,267,514,715.99	93.0%	38,950,543,733.17
Other Receipts	389,600,384,417.00	489,600,384,417.00	1,722,492,205.00	9,267,743,917.11	1.9%	480,332,640,499.89
13 - AID AND GRANTS	14,457,177,739.00	14,457,177,739.00	1,695,532,405.00	2,066,267,722.86	1.8%	112,390,910,016.14
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	375,143,206,678.00	475,143,206,678.00	26,959,800.00	7,201,476,194.25	1.9%	367,941,730,483.75
Capital Expenditure	611,668,958,620.00	726,433,522,753.00	66,261,322,055.69	203,331,008,582.75	28.0%	523,102,514,170.25
23 - CAPITAL EXPENDITURE	611,668,958,620.00	726,433,522,753.00	66,261,322,055.69	203,331,008,582.75	28.0%	523,102,514,170.25
Total Revenue (including OB)	750,282,200,000.00	900,282,200,000.00	91,972,798,439.19	268,770,684,379.39	29.9%	631,511,515,620.62
Total Expenditure	750,282,200,000.00	900,282,200,000.00	88,153,468,502.00	264,951,354,442.20	29.4%	635,330,845,557.80

3 Budget Implementation Reports by NCOA Segments

3.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Abia State Government Budget Performance Report 2025 Q3 - Total Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Revenue	728,873,500,618.00	878,873,500,618.00	69,587,878,326.03	252,008,635,031.42	28.7%	626,864,865,586.59
010000000000	ADMINISTRATION SECTOR	11,282,438,502.00	11,282,438,502.00	67,062,267.02	302,524,874.97	2.7%	10,979,913,627.03
011100000000	Government House	586,719,591.00	586,719,591.00	3,080,305.00	8,753,548.08	1.5%	577,966,042.92
011100100100	Office of the Governor - Government House	571,219,591.00	571,219,591.00	3,080,305.00	8,232,348.08	1.4%	562,987,242.92
011100100200	Office of the Deputy Governor - Government House	15,500,000.00	15,500,000.00	-	521,200.00	3.4%	14,978,800.00
016100000000	Office of the Secretary to the State Government	14,810,000.00	14,810,000.00	4,037,000.00	9,704,883.40	65.5%	5,105,116.60
016100100100	Office of the Secretary to the State Government	5,800,000.00	5,800,000.00	10,000.00	2,256,773.40	38.9%	3,543,226.60
016101400100	Bureau of Political Affairs	500,000.00	500,000.00	-	-	0.0%	500,000.00
016101800100	Bureau of Special Services	770,000.00	770,000.00	10,000.00	39,100.00	5.1%	730,900.00
016102100100	Abia State Liaison Office, Lagos	2,000,000.00	2,000,000.00	195,000.00	195,000.00	9.8%	1,805,000.00
016102100200	Abia State Liaison Office, Abuja	5,740,000.00	5,740,000.00	3,822,000.00	7,214,010.00	125.7%	- 1,474,010.00
012300000000	Ministry of Information	486,151,200.00	486,151,200.00	49,692,630.02	264,431,167.25	54.4%	221,720,032.75
012300100100	Ministry of Information	24,000,000.00	24,000,000.00	15,000.00	15,000.00	0.1%	23,985,000.00
012300400100	Broadcasting Corporation of Abia State	103,050,600.00	103,050,600.00	17,641,051.02	145,657,661.25	141.3%	- 42,607,061.25
012301300100	Government Printing Press	8,600,600.00	8,600,600.00	7,276,760.00	9,236,760.00	107.4%	- 636,160.00
012305500100	Abia State Printing & Publishing Corporation	100,000,000.00	100,000,000.00	4,764,900.00	14,498,385.00	14.5%	85,501,615.00
012305600100	Abia State Signage & Advertisement Agency (ABSSAA)	250,500,000.00	250,500,000.00	19,994,919.00	95,023,361.00	37.9%	155,476,639.00
012400000000	Home Land Security	10,010,000,000.00	10,010,000,000.00	6,975,700.00	12,534,700.00	0.1%	9,997,465,300.00
012400200100	Abia State Fire Service	10,010,000,000.00	10,010,000,000.00	6,975,700.00	12,534,700.00	0.1%	9,997,465,300.00
012500000000	Office of the Head of Service	37,641,241.00	37,641,241.00	3,245,550.00	5,265,110.00	14.0%	32,376,131.00
012500500100	Bureau of Training	4,400,000.00	4,400,000.00	2,014,000.00	2,014,000.00	45.8%	2,386,000.00
012500500300	Bureau of Service Welfare	541,241.00	541,241.00	1,123,550.00	3,080,610.00	569.2%	- 2,539,369.00
012500500700	Bureau of Establishments and Pensions	32,400,000.00	32,400,000.00	-	-	0.0%	32,400,000.00
012500600100	Abia State Pensions Board	300,000.00	300,000.00	108,000.00	170,500.00	56.8%	129,500.00
014000000000	Office of the Auditor General	51,148,700.00	51,148,700.00	-	1,555,546.24	3.0%	49,593,153.76
014000100100	Office of the Auditor General (State)	300,000.00	300,000.00	-	1,477,310.00	492.4%	- 1,177,310.00
014000200100	Office of the Auditor General (Local Government)	50,848,700.00	50,848,700.00	-	78,236.24	0.2%	50,770,463.76
014700000000	Civil Service Commission	1,860,000.00	1,860,000.00	10,200.00	30,200.00	1.6%	1,829,800.00
014700100100	Civil Service Commission	1,860,000.00	1,860,000.00	10,200.00	30,200.00	1.6%	1,829,800.00
014800000000	Abia State Independent Electoral Commission (ABSIEC)	79,550,000.00	79,550,000.00	-	-	0.0%	79,550,000.00
014800100100	Abia State Independent Electoral Commission (ABSIEC)	79,550,000.00	79,550,000.00	-	-	0.0%	79,550,000.00
014900000000	Local Government Service Commission	2,557,770.00	2,557,770.00	20,882.00	249,720.00	9.8%	2,308,050.00
014900100100	Local Government Service Commission	2,557,770.00	2,557,770.00	20,882.00	249,720.00	9.8%	2,308,050.00
012700000000	Ministry of Labour and Productivity	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00
012700100100	Ministry of Labour and Productivity	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00
020000000000	ECONOMIC SECTOR	682,379,366,144.00	832,379,366,144.00	67,295,039,884.81	238,021,550,473.89	28.6%	594,357,815,670.12
021500000000	Ministry of Agriculture	2,925,911,500.00	2,925,911,500.00	13,506,120.00	20,531,204.09	0.7%	2,905,380,295.91
021500100100	Ministry of Agriculture	2,373,771,500.00	2,373,771,500.00	12,777,100.00	19,801,784.09	0.8%	2,353,969,715.91
021510200100	Abia Agricultural Development Program (AADP)	552,140,000.00	552,140,000.00	729,020.00	729,420.00	0.1%	551,410,580.00
022000000000	Ministry of Finance	602,674,297,011.00	652,674,297,011.00	62,596,839,962.07	228,743,024,311.38	35.0%	423,931,272,699.63
022000100100	Ministry of Finance	5,976,568,800.00	5,976,568,800.00	-	-	0.0%	5,976,568,800.00
022000700100	Office of the Accountant- General	560,315,289,283.00	590,315,289,283.00	49,437,279,157.40	197,054,307,255.79	33.4%	393,260,982,027.22
022000800100	Board of Internal Revenue	33,099,188,928.00	53,099,188,928.00	13,134,054,893.46	31,362,896,586.24	59.1%	21,736,292,341.76

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
022000900100	Abia State Gaming and Control Board	159,850,000.00	159,850,000.00	21,765,611.21	77,324,611.21	48.4%	82,525,388.79
022001000100	Abia State Physical Planning and Infrastructural Dev Fund	3,123,400,000.00	3,123,400,000.00	3,740,300.00	248,495,858.14	8.0%	2,874,904,141.86
022200000000	Ministry of Trade and Commerce	2,728,757,778.00	2,728,757,778.00	14,161,700.00	43,524,550.00	1.6%	2,685,233,228.00
022200100100	Ministry of Trade and Commerce	2,728,757,778.00	2,728,757,778.00	14,161,700.00	43,524,550.00	1.6%	2,685,233,228.00
022800000000	Ministry of Science and Technology	123,932,200.00	123,932,200.00	990,000.00	1,532,000.00	1.2%	122,400,200.00
022800100100	Ministry of Science and Technology	123,932,200.00	123,932,200.00	990,000.00	1,532,000.00	1.2%	122,400,200.00
022900000000	Ministry of Transport	8,667,287,051.00	8,667,287,051.00	81,344,962.18	438,317,059.18	5.1%	8,228,969,991.82
022900100100	Ministry of Transport	4,628,938,798.00	4,628,938,798.00	58,816,650.00	216,660,740.00	4.7%	4,412,278,058.00
022900800100	Abia State Passenger Integrated Manifest Scheme (ASPIMS)	2,760,691,882.00	2,760,691,882.00	5,806,972.00	8,773,972.00	0.3%	2,751,917,910.00
022905300100	Abia Transport Corporation (Abia Line Network)	1,200,976,371.00	1,200,976,371.00	1,445,000.00	165,602,691.55	13.8%	1,035,373,679.45
022905700100	Abia State Road Traffic Management Agency	76,680,000.00	76,680,000.00	15,276,340.18	47,279,655.63	61.7%	29,400,344.37
023600000000	Ministry of Arts, Culture and Creative Economy	82,500,000.00	82,500,000.00	1,658,025.00	3,426,025.00	4.2%	79,073,975.00
023600100100	Ministry of Arts, Culture and Creative Economy	60,500,000.00	60,500,000.00	1,380,025.00	2,940,025.00	4.9%	57,559,975.00
023600200100	Abia State Council For Arts & Culture	6,000,000.00	6,000,000.00	200,000.00	400,000.00	6.7%	5,600,000.00
023600300100	Abia State Tourism Board	16,000,000.00	16,000,000.00	78,000.00	86,000.00	0.5%	15,914,000.00
023200000000	Ministry of Petroleum and Solid Minerals	415,300,000.00	415,300,000.00	17,774,000.00	24,270,600.00	5.8%	391,029,400.00
023200100100	Ministry of Petroleum and Solid Minerals	412,800,000.00	412,800,000.00	16,574,000.00	21,714,600.00	5.3%	391,085,400.00
023200110100	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	2,500,000.00	2,500,000.00	1,200,000.00	2,556,000.00	102.2%	- 56,000.00
023400000000	Ministry of Works	3,351,906,905.00	3,351,906,905.00	2,207,228,655.20	4,533,750,768.36	135.3%	- 1,181,843,863.36
023400100100	Ministry of Works	3,351,906,905.00	3,351,906,905.00	2,207,228,655.20	4,533,750,768.36	135.3%	- 1,181,843,863.36
023800000000	Ministry of Budget and Economic Planning	49,217,434,771.00	149,217,434,771.00	1,011,516,688.00	1,250,776,688.00	0.8%	147,966,658,083.00
023800100100	Ministry of Budget and Economic Planning	49,048,759,241.00	149,048,759,241.00	910,592,438.00	910,952,438.00	0.6%	148,137,806,803.00
023800400100	Abia State Bureau of Statistics	2,400,000.00	2,400,000.00	30,200.00	30,200.00	1.3%	2,369,800.00
023800500100	Abia State Community & Social Development Agency	6,275,530.00	6,275,530.00	451,050.00	451,050.00	7.2%	5,824,480.00
023800800100	Bureau of Public Procurement (Due Process)	160,000,000.00	160,000,000.00	100,443,000.00	339,343,000.00	212.1%	- 179,343,000.00
023100000000	Ministry of Power & Public Utilities	2,304,740,550.00	2,304,740,550.00	98,894,017.48	105,830,767.48	4.6%	2,198,909,782.52
023100100100	Ministry of Power & Public Utilities	1,361,875,100.00	1,361,875,100.00	96,982,017.48	97,492,017.48	7.2%	1,264,383,082.52
023110200100	Abia State Water and Sewerage Corporation	423,865,450.00	423,865,450.00	1,912,000.00	8,338,750.00	2.0%	415,526,700.00
023110300100	Abia State Rural Water Sanitation Agency	519,000,000.00	519,000,000.00	-	-	0.0%	519,000,000.00
025300000000	Ministry of Lands and Housing	9,809,098,378.00	9,809,098,378.00	1,243,198,854.88	2,842,282,679.40	29.0%	6,966,815,698.60
025300100100	Ministry of Lands and Housing	4,988,234,538.00	4,988,234,538.00	513,157,246.90	1,406,477,162.08	28.2%	3,581,757,375.92
025301000100	Abia State Housing and Property Corporation	1,666,050,000.00	1,666,050,000.00	3,564,720.00	8,979,820.00	0.5%	1,657,070,180.00
025305600100	Umuahia Capital Development Authority (UCDA)	1,242,500,000.00	1,242,500,000.00	52,171,978.00	156,866,660.84	12.6%	1,085,633,339.16
025305700100	Abia State Estate Development Agency	467,000,000.00	467,000,000.00	38,045,500.00	101,744,098.00	21.8%	365,255,902.00
025305800100	Open Spaces Development Commission	107,929,300.00	107,929,300.00	675,100.00	4,851,500.00	4.5%	103,077,800.00
025305900100	Greater Aba Development Authority	1,225,334,540.00	1,225,334,540.00	612,786,785.98	1,125,737,195.48	91.9%	99,597,344.52
025306000100	Greater Ohafia Development Authority	112,050,000.00	112,050,000.00	22,797,524.00	37,626,243.00	33.6%	74,423,757.00
025400000000	Ministry of Poverty Reduction Alleviation and Social Protection	18,900,000.00	18,900,000.00	3,131,800.00	5,716,800.00	30.2%	13,183,200.00
025400100100	Ministry of Poverty Reduction Alleviation and Social Protection	18,900,000.00	18,900,000.00	3,131,800.00	5,716,800.00	30.2%	13,183,200.00
027200000000	Ministry of Industry and Small & Medium Enterprises	59,300,000.00	59,300,000.00	4,795,100.00	8,567,021.00	14.4%	50,732,979.00
027200100100	Ministry of Industry and Small & Medium Enterprises	44,300,000.00	44,300,000.00	4,795,100.00	8,567,021.00	19.3%	35,732,979.00
027200500100	Metallurgical Complex	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
030000000000	LAW & JUSTICE SECTOR	1,012,299,900.00	1,012,299,900.00	54,524,329.33	131,206,748.38	13.0%	881,093,151.62
031800000000	Judiciary	878,154,500.00	878,154,500.00	52,852,329.33	120,772,228.38	13.8%	757,382,271.62
031801100100	Judicial Service Commission	1,700,000.00	1,700,000.00	855,200.00	1,119,200.00	65.8%	580,800.00
031805100100	Judiciary - High Court	831,067,700.00	831,067,700.00	49,685,543.33	109,247,922.38	13.1%	721,819,777.62
031805100200	Judiciary - Abia State Judicial Multi-Door Court House	1,822,800.00	1,822,800.00	21,300.00	21,800.00	1.2%	1,801,000.00
031805200100	Judiciary - Customary Court of Appeal	43,564,000.00	43,564,000.00	2,290,286.00	10,383,306.00	23.8%	33,180,694.00
032600000000	Ministry of Justice	134,145,400.00	134,145,400.00	1,672,000.00	10,434,520.00	7.8%	123,710,880.00
032600100100	Ministry of Justice	116,055,000.00	116,055,000.00	932,000.00	9,594,520.00	8.3%	106,460,480.00
032600200100	Abia State Law Review and Reform Commission	18,090,400.00	18,090,400.00	740,000.00	840,000.00	4.6%	17,250,400.00
050000000000	SOCIAL SECTOR	34,199,396,072.00	34,199,396,072.00	2,171,251,844.87	13,553,352,934.18	39.6%	20,646,043,137.82
051300000000	Ministry of Youths and Sports Development	1,329,476,500.00	1,329,476,500.00	1,993,800.00	2,333,800.00	0.2%	1,327,142,700.00
051300100100	Ministry of Youths and Sports Development	946,000.00	946,000.00	817,300.00	857,300.00	90.6%	88,700.00
051300200100	Enyimba Football Club	1,294,295,000.00	1,294,295,000.00	830,000.00	830,000.00	0.1%	1,293,465,000.00

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
051300300100	Abia Warriors Football Club	20,600,200.00	20,600,200.00	346,500.00	346,500.00	1.7%	20,253,700.00
051300400100	Abia Comets Football Club	5,951,000.00	5,951,000.00	-	-	0.0%	5,951,000.00
051300500100	Abia State Sports Council	2,000,000.00	2,000,000.00	-	300,000.00	15.0%	1,700,000.00
051300700100	Abia Angels Football Club	3,684,300.00	3,684,300.00	-	-	0.0%	3,684,300.00
051300800100	Abia State Disability Commission	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
051400000000	Ministry of Women Affairs and Social Development	1,660,145,500.00	1,660,145,500.00	27,719,800.00	31,213,566.85	1.9%	1,628,931,933.15
051400100100	Ministry of Women Affairs and Social Development	1,660,145,500.00	1,660,145,500.00	27,719,800.00	31,213,566.85	1.9%	1,628,931,933.15
051700000000	Ministry of Basic and Secondary Education	12,486,415,430.00	12,486,415,430.00	523,995,346.00	7,934,219,736.14	63.5%	4,552,195,693.86
051700100100	Ministry of Basic and Secondary Education	10,606,016,030.00	10,606,016,030.00	510,111,334.00	7,608,614,466.00	71.7%	2,997,401,564.00
051700200100	Abia State Education for Employment Agency (EforE)	180,000.00	180,000.00	100.00	100.00	0.1%	179,900.00
051700300100	Abia State Universal Basic Education Board (ASUBEB)	25,000,000.00	25,000,000.00	150,000.00	58,559,570.00	234.2%	33,559,570.00
051700400100	Abia State Continuing Teachers Training Board	94,332,000.00	94,332,000.00	-	-	0.0%	94,332,000.00
051700800100	Abia State Library Board	1,697,000.00	1,697,000.00	134,150.00	482,960.00	28.5%	1,214,040.00
051701000100	Agency for Mass Literacy, Adult and Non - Formal Education	575,000.00	575,000.00	-	-	0.0%	575,000.00
051705100100	Secondary Education Management Board (SEMB)	3,362,600.00	3,362,600.00	59,000.00	10,264,400.00	305.3%	6,901,800.00
051706400100	Abia State Examinations Development Commission	755,252,800.00	755,252,800.00	4,520,950.00	243,432,384.14	32.2%	511,820,415.86
051706500100	Abia State Education Support Fee And Education Trust Fund	1,000,000,000.00	1,000,000,000.00	9,019,812.00	12,865,856.00	1.3%	987,134,144.00
052100000000	Ministry of Health	5,908,623,413.00	5,908,623,413.00	980,050,851.79	1,983,350,416.93	33.6%	3,925,272,996.07
052100100100	Ministry of Health	1,162,800,000.00	1,162,800,000.00	77,530,200.00	219,649,700.00	18.9%	943,150,300.00
052100200100	Abia State Health Insurance Agency	1,021,600,365.00	1,021,600,365.00	-	79,984,966.83	7.8%	941,615,398.17
052100300100	Abia State Primary Health Care Development Agency	832,015,600.00	832,015,600.00	339,870,918.00	625,331,480.34	75.2%	206,684,119.66
052102600100	Abia State University Teaching Hospital - Aba	1,038,000,000.00	1,038,000,000.00	384,787,582.75	468,350,804.72	45.1%	569,649,195.28
052102700100	Abia State College of Health Sciences & Mgt Technology - Aba	615,685,000.00	615,685,000.00	55,343,500.00	288,251,300.00	46.8%	327,433,700.00
052102800100	Abia State Specialist Hospital & Diagnostic Centre, Umuahia	427,279,224.00	427,279,224.00	29,364,822.50	145,338,556.50	34.0%	281,940,667.50
052110200100	Abia State Hospitals Management Board	624,300,000.00	624,300,000.00	39,733,572.66	93,896,902.66	15.0%	530,403,097.34
052110300100	Abia State Eye Management Bureau	136,943,224.00	136,943,224.00	53,237,990.88	61,565,640.88	45.0%	75,377,583.12
052110400100	Abia State Agency For the Control of HIV/AIDS	50,000,000.00	50,000,000.00	182,265.00	981,065.00	2.0%	49,018,935.00
053500000000	Ministry of Environment	2,834,735,281.00	2,834,735,281.00	52,876,622.08	112,570,214.26	4.0%	2,722,165,066.74
053500100100	Ministry of Environment	138,358,501.00	138,358,501.00	5,896,700.00	15,942,830.10	11.5%	122,415,670.90
053501600100	Abia State Environmental Protection Agency (ASEPA)	2,696,376,780.00	2,696,376,780.00	46,979,922.08	96,627,384.16	3.6%	2,599,749,395.84
055100000000	Ministry of Local Government and Chieftaincy Affairs	303,700,000.00	303,700,000.00	3,050,020.00	7,904,520.00	2.6%	295,795,480.00
055100100100	Ministry of Local Government and Chieftaincy Affairs	303,700,000.00	303,700,000.00	3,050,020.00	7,904,520.00	2.6%	295,795,480.00
056900000000	Ministry of Tertiary Education	9,676,299,948.00	9,676,299,948.00	581,565,405.00	3,481,760,680.00	36.0%	6,194,539,268.00
056900100100	Ministry of Tertiary Education	11,460,000.00	11,460,000.00	3,600,000.00	3,600,000.00	31.4%	7,860,000.00
056900200100	Abia State Polytechnic, Aba	982,725,000.00	982,725,000.00	95,770,725.00	415,343,365.00	42.3%	567,381,635.00
056900300100	Abia State College of Education (Technical), Arochukuwu	26,630,000.00	26,630,000.00	-	8,500.00	0.0%	26,621,500.00
056900400100	Abia State University, Uturu	8,655,484,948.00	8,655,484,948.00	482,194,680.00	3,062,808,815.00	35.4%	5,592,676,133.00

3.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Abia State Government Budget Performance Report 2025 Q3 - Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
1	REVENUE	728,873,500,618.00	878,873,500,618.00	69,587,878,326.03	252,008,635,031.42	28.7%	626,864,865,586.59
11	GOVERNMENT SHARE OF FAAC	238,648,054,202.00	268,648,054,202.00	49,437,279,157.40	196,874,907,255.79	73.3%	71,773,146,946.22
1101	GOVERNMENT SHARE OF FAAC	238,648,054,202.00	268,648,054,202.00	49,437,279,157.40	196,874,907,255.79	73.3%	71,773,146,946.22
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	58,561,423,027.00	68,561,423,027.00	27,271,744,002.44	72,814,931,666.00	106.2%	- 4,253,508,639.00
11010101	STATUTORY ALLOCATION	51,247,385,780.00	61,247,385,780.00	22,202,964,375.95	46,063,260,258.50	75.2%	15,184,125,521.50
11010103	13% Derivation	7,314,037,247.00	7,314,037,247.00	5,068,779,626.49	26,751,671,407.50	365.8%	- 19,437,634,160.50
110102	STATE GOVERNMENT SHARE OF VAT	45,681,331,215.00	65,681,331,215.00	19,882,125,197.38	59,004,311,703.09	89.8%	6,677,019,511.91
11010201	SHARE OF VAT	45,681,331,215.00	65,681,331,215.00	19,882,125,197.38	59,004,311,703.09	89.8%	6,677,019,511.91
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	134,405,299,960.00	134,405,299,960.00	2,283,409,957.58	65,055,663,886.70	48.4%	69,349,636,073.31
11010301	Excess Crude	741,823,171.00	741,823,171.00	-	-	0.0%	741,823,171.00
11010302	Excess Non -Oil	22,000,000,000.00	22,000,000,000.00	-	4,364,860.08	0.0%	21,995,635,139.92
11010303	Exchange Gains	23,656,397,864.00	23,656,397,864.00	835,056,556.46	5,259,402,649.37	22.2%	18,396,995,214.63
11010304	Ecological Fund	20,284,232,344.00	20,284,232,344.00	309,011,838.09	528,489,990.21	2.6%	19,755,742,353.80
11010305	Electronic Money Transfer Levy (EMTL)	11,434,219,472.00	11,434,219,472.00	1,139,341,563.03	3,655,651,376.05	32.0%	7,778,568,095.95
11010306	FOREX Equalisation Mineral	11,010,317.00	11,010,317.00	-	103,287,065.20	938.1%	- 92,276,748.20
11010310	Withheld Escrow	178,766,396.00	178,766,396.00	-	20,905,067,303.77	11694.1%	- 20,726,300,907.77
11010311	NLNG Dividend	3,163,132,963.00	3,163,132,963.00	-	9,842,643,885.20	311.2%	- 6,679,510,922.20
11010313	State Infrastructure & Security	9,571,325,337.00	9,571,325,337.00	-	24,756,756,756.82	258.7%	- 15,185,431,419.82
11010314	Signature Bonus	43,364,392,096.00	43,364,392,096.00	-	-	0.0%	43,364,392,096.00
12	INDEPENDENT REVENUE	100,625,061,999.00	120,625,061,999.00	18,428,106,963.63	45,865,983,858.52	38.0%	74,759,078,140.48
1201	TAX REVENUE	33,034,978,989.00	40,034,978,989.00	5,555,050,571.98	18,609,012,234.94	46.5%	21,425,966,754.06
120101	PERSONAL TAXES	17,744,718,405.00	24,744,718,405.00	4,243,340,425.81	13,675,589,502.35	55.3%	11,069,128,902.65
12010101	Capital Gains Tax	551,444,311.00	551,444,311.00	167,931,080.00	525,960,102.07	95.4%	25,484,208.93
12010102	Direct Assessment Tax (Current)	3,352,147,817.00	3,352,147,817.00	72,102,858.30	261,740,768.10	7.8%	3,090,407,048.90
12010103	Direct Assessment Tax (Arrears/Late)	419,196,235.00	419,196,235.00	118,962,381.40	485,400,507.01	115.8%	- 66,204,272.01
12010104	Pay As You Earn (PAYE) - Federal	1,328,755,517.00	1,328,755,517.00	48,484,291.85	56,175,456.35	4.2%	1,272,580,060.65
12010105	Pay As You Earn (PAYE) - State	2,255,079,179.00	2,255,079,179.00	792,958,172.79	1,937,625,586.44	85.9%	317,453,592.56
12010106	Pay As You Earn (PAYE) - Local Government	1,824,594,724.00	1,824,594,724.00	611,005,945.10	1,257,495,493.85	68.9%	567,099,230.15
12010107	Pay As You Earn (PAYE) - Companies	5,604,284,553.00	12,604,284,553.00	2,071,963,266.60	8,234,422,275.78	65.3%	4,369,862,277.22
12010108	Pay As You Earn (PAYE) - Arrears	2,409,216,069.00	2,409,216,069.00	359,932,429.77	916,769,312.75	38.1%	1,492,446,756.25
120103	OTHER TAXES	15,290,260,584.00	15,290,260,584.00	1,311,710,146.17	4,933,422,732.59	32.3%	10,356,837,851.41
12010301	Pool Betting Tax (Current)	10,400,000.00	10,400,000.00	10,781,520.00	11,818,520.00	113.6%	- 1,418,520.00
12010303	5% Withholding Tax on Payment to Contractors	1,756,873,999.00	1,756,873,999.00	161,261,715.86	518,147,862.26	29.5%	1,238,726,136.74
12010304	10% Withholding Tax on Dividends	1,204,469,699.00	1,204,469,699.00	44,320,760.44	1,594,454,464.42	132.4%	- 389,984,765.42
12010305	10% Withholding Tax on Bank Interests	3,143,015,581.00	3,143,015,581.00	903,121,971.88	1,588,670,192.46	50.5%	1,554,345,388.54
12010306	10% Withholding Tax on Rents	14,750,572.00	14,750,572.00	11,037,337.49	263,269,834.16	1784.8%	- 248,519,262.16
12010307	10% Withholding Tax on Royalties	67,291,422.00	67,291,422.00	2,396,486.81	10,173,346.02	15.1%	57,118,075.98
12010308	10% Withholding Tax on Directors Fees	11,688,860.00	11,688,860.00	699,640.87	2,610,499.92	22.3%	9,078,360.08
12010309	10% Withholding Tax on Hire of Movable/Immovable Plant/Equip	168,332.00	168,332.00	-	872,651.84	518.4%	- 704,319.84
12010310	Development Levy	2,552,202,022.00	2,552,202,022.00	44,166,324.00	475,594,909.64	18.6%	2,076,607,112.36
12010311	Infrastructural Development Levy - Parks (Private)	22,500,000.00	22,500,000.00	150,000.00	508,600.00	2.3%	21,991,400.00
12010312	Infrastructural Development Levy - Residential Buildings	963,000,000.00	963,000,000.00	800.00	112,800.00	0.0%	962,887,200.00
12010313	Infrastructural Development Levy - Industries	570,000,000.00	570,000,000.00	-	2,933,100.00	0.5%	567,066,900.00
12010314	Infrastructural Development Levy - Filling Stations	15,000,000.00	15,000,000.00	24,400.00	1,536,600.00	10.2%	13,463,400.00

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
12010315	Infrastructural Development Levy - Hotels/Catering Services	30,000,000.00	30,000,000.00	45,400.00	1,022,800.00	3.4%	28,977,200.00
12010316	Infrastructural Development Levy - Private Education/Institu	1,182,500,000.00	1,182,500,000.00	191,600.00	5,078,800.00	0.4%	1,177,421,200.00
12010317	Infrastructural Development Levy - Financial Institutions	75,000,000.00	75,000,000.00	10,600.00	640,800.00	0.9%	74,359,200.00
12010318	Infrastructural Development Levy - Communications and Allied	75,000,000.00	75,000,000.00	2,200.00	98,200.00	0.1%	74,901,800.00
12010319	Infrastructural Development Levy - Market/Warehouse	44,000,000.00	44,000,000.00	403,400.00	701,600.00	1.6%	43,298,400.00
12010320	Infrastructural Development Levy - Transport (Vehicle Load)	31,400,000.00	31,400,000.00	-	10,000.00	0.0%	31,390,000.00
12010321	Infrastructural Development Levy - Transport (Containers)	6,000,000.00	6,000,000.00	-	644,000.00	10.7%	5,356,000.00
12010322	Infrastructural Development Levy - Transport (Oil/Gas Facilities)	20,500,000.00	20,500,000.00	-	987,000.00	4.8%	19,513,000.00
12010323	Infrastructural Development Levy - Transport (Private Hospitals)	15,000,000.00	15,000,000.00	-	100,000.00	0.7%	14,900,000.00
12010324	Infrastructural Development Levy - Transport (Quarrying/Mining Industries)	16,500,000.00	16,500,000.00	-	-	0.0%	16,500,000.00
12010325	Other Infrastructural Development Levy	1,006,575,630.00	1,006,575,630.00	2,879,900.00	80,313,730.00	8.0%	926,261,900.00
12010329	Stamp Duty	2,331,109,699.00	2,331,109,699.00	102,347,630.11	282,952,271.52	12.1%	2,048,157,427.48
12010331	Consumption Tax	125,314,768.00	125,314,768.00	27,868,458.71	90,170,150.35	72.0%	35,144,617.65
1202	NON-TAX REVENUE	67,590,083,010.00	80,590,083,010.00	12,873,056,391.65	27,256,971,623.58	33.8%	53,333,111,386.42
120201	LICENCES - GENERAL	2,810,746,885.00	6,810,746,885.00	162,825,794.77	4,091,579,465.61	60.1%	2,719,167,419.39
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	500,000.00	500,000.00	40,000.00	40,000.00	8.0%	460,000.00
12020116	CATTLE DEALER LICENSES	600,000.00	600,000.00	-	-	0.0%	600,000.00
12020118	PET (DOG) LICENSES	45,000.00	45,000.00	-	-	0.0%	45,000.00
12020119	FISHING PERMITS	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020122	PRODUCE BUYING LICENSES/ RENEWAL	698,700.00	698,700.00	261,000.00	276,000.00	39.5%	422,700.00
12020126	TRACTOR HIRING SERVICES	409,968,000.00	409,968,000.00	150,000.00	993,300.00	0.2%	408,974,700.00
12020127	BOREHOLE DRILLING LICENSES	15,397,750.00	15,397,750.00	2,277,500.00	4,544,750.00	29.5%	10,853,000.00
12020131	MOTOR VEHICLE LICENSES	114,576,305.00	114,576,305.00	92,977,355.06	92,977,355.06	81.1%	21,598,949.94
12020132	DRIVERS' LICENSES	141,957,405.00	141,957,405.00	45,633,748.50	120,978,198.50	85.2%	20,979,206.50
12020135	HEALTH FACILITIES LICENSES	1,784,500.00	1,784,500.00	532,000.00	1,190,500.00	66.7%	594,000.00
12020136	TRADE PERMIT LICENSES	30,797,000.00	30,797,000.00	600,000.00	600,000.00	1.9%	30,197,000.00
12020142	Pool Proprietor Licenses	2,500,000.00	2,500,000.00	10,000.00	5,510,000.00	220.4%	- 3,010,000.00
12020143	Gaming Licenses (Current)	21,000,000.00	21,000,000.00	500,000.00	24,692,000.00	117.6%	- 3,692,000.00
12020145	Pool Betting and Casino Licenses	2,500,000.00	2,500,000.00	100,000.00	19,600,000.00	784.0%	- 17,100,000.00
12020146	Pools Agents Licenses (Current)	10,400,000.00	10,400,000.00	9,636,091.21	13,136,091.21	126.3%	- 2,736,091.21
12020151	Pools Proprietor Licenses Sports bet/Lotto Agent	22,800,000.00	22,800,000.00	718,000.00	2,528,000.00	11.1%	20,272,000.00
12020153	Renewal of fisher Licences	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
12020154	Renewal of Mass Transit Operators Licenses	66,500,000.00	66,500,000.00	500,000.00	2,470,000.00	3.7%	64,030,000.00
12020156	Rider's Permit	830,312,000.00	830,312,000.00	40,000.00	3,940,000.00	0.5%	826,372,000.00
12020160	Trade/Operational Permit License	6,000,000.00	6,000,000.00	525,000.00	3,717,000.00	62.0%	2,283,000.00
12020163	Veterinary License	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
12020180	Drilling Permit	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
12020183	Forestry Licences Roller Saws Saw Mills Hammer Licence	203,500.00	203,500.00	40,000.00	130,000.00	63.9%	73,500.00
12020185	Permit for Oil Service Company	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
12020188	Licensing of Computer Based Business Centres	6,500,000.00	6,500,000.00	120,000.00	350,000.00	5.4%	6,150,000.00
12020191	Licensing of Produce Store Keepers	391,300.00	391,300.00	450,000.00	570,000.00	145.7%	- 178,700.00
12020192	Mass Transit Operators Licenses	200,250,000.00	200,250,000.00	-	12,425,440.00	6.2%	187,824,560.00
12020193	Motor Dealers Licence	279,825.00	4,000,279,825.00	-	3,770,651,029.84	94.3%	229,628,795.16
12020194	Permit to Food Vendor/Pure Water Manufacturer/Water Connection	19,435,600.00	19,435,600.00	30,000.00	747,500.00	3.8%	18,688,100.00
12020196	Private Loading Bay Operation Permit/Loading/Offloading license	120,250,000.00	120,250,000.00	5,200,000.00	5,225,000.00	4.3%	115,025,000.00
12020197	Annual Route Permit/Commercial Vehicle License	205,000,000.00	205,000,000.00	-	-	0.0%	205,000,000.00
12020198	Good Cause Money (Betting Offices)	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
12020199	Other Licenses	359,100,000.00	359,100,000.00	2,485,100.00	4,287,301.00	1.2%	354,812,699.00
120204	FEES - GENERAL	48,204,464,090.00	57,204,464,090.00	12,143,114,854.93	21,911,278,503.38	38.3%	35,293,185,586.62
12020401	COURT FEES	706,983,400.00	706,983,400.00	19,566,458.00	63,757,215.00	9.0%	643,226,185.00
12020404	OTHER FEES	1,213,437,600.00	1,213,437,600.00	82,120,282.33	159,495,355.94	13.1%	1,053,942,244.06
12020405	Civil Service Examination Fees	1,750,000.00	1,750,000.00	200.00	200.00	0.0%	1,749,800.00
12020406	REGISTRATION/PERMIT FEES	204,500,467.00	204,500,467.00	119,826,685.00	142,850,131.32	69.9%	61,650,335.68
12020407	ACCEPTANCE/CONVOCAATION FEES	646,922,000.00	646,922,000.00	45,179,400.00	390,750,650.00	60.4%	256,171,350.00

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
12020409	TRADE TESTING FEES/DRIVING SCHOOL FEES	18,586,455.00	18,586,455.00	-	-	0.0%	18,586,455.00
12020410	Application/Transfer Fees	5,839,500.00	5,839,500.00	5,685,000.00	11,221,000.00	192.2%	- 5,381,500.00
12020411	CONTRACTOR/VENDORS/CONSULTANTS/PRODUCE MERCHANTS/ACTIONEER REGISTRATION F	136,801,149.00	136,801,149.00	88,896,170.00	457,696,592.90	334.6%	- 320,895,443.90
12020412	RENEWAL OF CONTRACTORS/VENDORS/CONSULTANTS/AUCTIONEER REGISTRATION FEES	100,379,356.00	100,379,356.00	18,361,420.00	358,238,414.36	356.9%	- 257,859,058.36
12020413	RENEWAL FEES	609,672,700.00	609,672,700.00	19,475,419.00	105,131,962.00	17.2%	504,540,738.00
12020415	Administrative/Processing Fees	1,491,071,757.00	1,491,071,757.00	5,490,650.00	75,359,910.34	5.1%	1,415,711,846.66
12020416	Proof of Ownership Fees	1,052,330,269.00	1,052,330,269.00	6,626,531.25	26,494,551.25	2.5%	1,025,835,717.75
12020417	ACCREDITATION FEES	174,538,800.00	174,538,800.00	6,451,000.00	38,115,000.00	21.8%	136,423,800.00
12020420	TENDER FEES	387,116,537.00	387,116,537.00	55,726,884.55	226,595,403.16	58.5%	160,521,133.84
12020421	FIRE SAFETY CERTIFICATE FEES/RENEWAL OF FIRE SAFETY CERTIFICATE	4,000,000,000.00	4,000,000,000.00	6,895,700.00	12,149,700.00	0.3%	3,987,850,300.00
12020422	Flying Revenue (Tricycle, Okada, Motor Vehicle etc) Fees	1,133,844,931.00	6,133,844,931.00	3,480,352,808.36	4,944,886,775.28	80.6%	1,188,958,155.72
12020423	REGISTRATION OF PROFESSIONAL/PROFICIENCY/GROUP/TOWN UNIONS FEES	4,500,000.00	4,500,000.00	1,964,000.00	6,888,810.00	153.1%	- 2,388,810.00
12020424	ENVIRONMENTAL IMPACT ASSESSMENT FEES	391,548,821.00	391,548,821.00	575,000.00	16,088,010.00	4.1%	375,460,811.00
12020425	Land use Charges (Arrears)	71,376,030.00	2,071,376,030.00	2,000,014,000.00	2,000,014,000.00	96.6%	71,362,030.00
12020427	Application Fees for Transfer/Regularization of Appointees	500,000.00	500,000.00	108,000.00	270,000.00	54.0%	230,000.00
12020428	ADVERTISEMENT/BILL BOARD FEES	577,500,000.00	577,500,000.00	69,843,529.48	78,936,714.48	13.7%	498,563,285.52
12020429	DEEDS REGISTRATION FEES	222,604,552.00	222,604,552.00	513,157,246.90	553,532,294.90	248.7%	- 330,927,742.90
12020430	SURVEY/ PLANNING/ BUILDING FEES	1,249,554,922.00	1,249,554,922.00	80,827,600.00	1,237,921,131.91	99.1%	11,633,790.09
12020431	ISSUANCE/VERIFICATION OF CERTIFICATE/RESULT	666,278,640.00	666,278,640.00	50,386,900.00	214,250,500.00	32.2%	452,028,140.00
12020432	MEDICAL/CONSULTANCY FEES	542,031,565.00	542,031,565.00	137,123,500.62	205,729,179.45	38.0%	336,302,385.55
12020433	LABORATORY FEES	305,339,425.00	305,339,425.00	29,830,769.39	66,376,406.06	21.7%	238,963,018.94
12020434	ASSOCIATION FEES	200,000.00	200,000.00	400,000.00	450,000.00	225.0%	- 250,000.00
12020435	BIRTH & DEATH REGISTRATION FEES	5,000,000.00	5,000,000.00	691,144.00	1,088,394.00	21.8%	3,911,606.00
12020436	CHANGE OF NAME/PURPOSE	68,827,330.00	68,827,330.00	300,000.00	1,721,000.00	2.5%	67,106,330.00
12020437	CHANGE OF OWNERSHIP FEES	15,098,948.00	15,098,948.00	1,263,000.00	11,769,000.00	77.9%	3,329,948.00
12020438	AGRICULTURAL/VETINARY SERVICES/PROPHYLATIC TREATMENT FEES	36,534,000.00	36,534,000.00	5,628,450.00	33,882,320.00	92.7%	2,651,680.00
12020439	LAND USE FEES	240,014,787.00	2,240,014,787.00	2,001,422,337.55	2,020,626,686.55	90.2%	219,388,100.45
12020440	BUSINESS/TRADE OPERATING FEES/ARREARS	138,337,100.00	138,337,100.00	6,391,630.00	8,301,030.00	6.0%	130,036,070.00
12020441	INSPECTION/CERTIFICATION/RECERTIFICATION	1,780,532,286.00	1,780,532,286.00	81,003,122.00	588,805,500.61	33.1%	1,191,726,785.39
12020442	OTHER HEALTH/MEDICAL FEES	493,833,224.00	493,833,224.00	25,882,290.80	104,701,980.80	21.2%	389,131,243.20
12020443	SCHOOL/ TUITION/ EXAMINATION FEES	340,652,700.00	340,652,700.00	-	296,075.00	0.1%	340,356,625.00
12020444	APPLICATIONS FEES	233,692,393.00	233,692,393.00	25,034,020.00	36,470,642.52	15.6%	197,221,750.48
12020445	PARKING FEES	773,188,000.00	773,188,000.00	600,000.00	4,339,000.00	0.6%	768,849,000.00
12020446	Registration of Motor Vehicles Fees	28,877,908.00	28,877,908.00	-	-	0.0%	28,877,908.00
12020447	Road Traffic Exam Fees/Road Worthiness	1,017,809,688.00	1,017,809,688.00	18,838,850.00	85,388,600.00	8.4%	932,421,088.00
12020448	Motor Vehicle New Number Plates/ Special Security Plate Number	148,475,558.00	148,475,558.00	-	159,104,803.10	107.2%	- 10,629,245.10
12020449	Fees for Installation of Signals/Temporary signs	5,500,000.00	5,500,000.00	-	385,000.00	7.0%	5,115,000.00
12020450	Advert Fees from Bus Shelter	5,000,000.00	5,000,000.00	20,000.00	415,000.00	8.3%	4,585,000.00
12020451	Advert Fees from Lamp Post	3,000,000.00	3,000,000.00	-	50,000.00	1.7%	2,950,000.00
12020455	Fees for Registration of Tertiary Institution	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
12020457	Outdoor Advert Fees	85,000,000.00	85,000,000.00	-	4,070,150.00	4.8%	80,929,850.00
12020458	Mobile Adverts (Road Show)/Adverts at Parks	26,000,000.00	26,000,000.00	180,030.00	245,030.00	0.9%	25,754,970.00
12020459	Estate/ Plot Development Fee	1,720,000,000.00	1,720,000,000.00	-	65,589,561.75	3.8%	1,654,410,438.25
12020460	Registration of Estate Developer	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
12020461	Survey Fee	115,000,000.00	115,000,000.00	-	20,276,898.00	17.6%	94,723,102.00
12020462	Computerization Fee/Computer Training Fees	990,000.00	990,000.00	-	-	0.0%	990,000.00
12020463	Other Transport Fees	14,825,713.00	14,825,713.00	19,114,750.00	86,991,400.00	586.8%	- 72,165,687.00
12020464	Registration of Vocational/Remedial Centre	230,000.00	230,000.00	-	-	0.0%	230,000.00
12020465	Renewal of Registration Fee of Vocation/Remedial Center	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020466	Registration of Private School/Primary/Secondary/Professional	129,946,800.00	129,946,800.00	9,680,000.00	745,359,650.00	573.6%	- 615,412,850.00

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12020467	Renewal of Registration of Private School/Primary/Secondary/Professional	6,430,200.00	6,430,200.00	9,622,000.00	17,191,000.00	267.3%	- 10,760,800.00
12020468	Application Form Fees from Private School/Primary/Secondary/Professional/Vocational	3,617,100.00	3,617,100.00	-	5,361,000.00	148.2%	- 1,743,900.00
12020470	Inspection of Food Handling Environmental Fees	28,500,000.00	28,500,000.00	7,500.00	318,000.00	1.1%	- 28,182,000.00
12020472	Pest and Vector Control/Fumigation/Clinical Fees	17,285,500.00	17,285,500.00	2,863,650.00	8,235,700.00	47.6%	- 9,049,800.00
12020474	Registration of Youth Clubs and Organisations/Town Unions//Training Fees	2,670,000.00	2,670,000.00	47,000.00	456,000.00	17.1%	- 2,214,000.00
12020475	Renewal of Youth Clubs and Organisations/Town Unions	121,000.00	121,000.00	8,000.00	34,000.00	28.1%	- 87,000.00
12020476	Administrative Fees	3,326,250,000.00	3,326,250,000.00	2,211,513,005.20	3,092,024,973.43	93.0%	- 234,225,026.57
12020477	Course Fees from train the Trainers Programmes	9,277,300.00	9,277,300.00	4,440,000.00	35,558,000.00	383.3%	- 26,280,700.00
12020478	Registration Fees of Hospital/Primary Health Centres	21,550,000.00	21,550,000.00	1,688,000.00	3,923,000.00	18.2%	- 17,627,000.00
12020479	Renewal Registration Fees of Hospital	40,100,000.00	40,100,000.00	2,095,000.00	19,144,000.00	47.7%	- 20,956,000.00
12020480	Exams/Entrance Fees for the School of Health Technology	6,800,000.00	6,800,000.00	15,000.00	24,441,000.00	359.4%	- 17,641,000.00
12020482	Tuition Fees	6,764,977,000.00	6,764,977,000.00	326,695,280.00	950,713,930.00	14.1%	- 5,814,263,070.00
12020483	Examination Fees	762,912,800.00	762,912,800.00	41,235,450.00	346,775,884.14	45.5%	- 416,136,915.86
12020485	Pre-qualification/Processing /Workshop Fees	6,000,000.00	6,000,000.00	-	205,000.00	3.4%	- 5,795,000.00
12020486	Certificate of Recognition Fees/Origin	7,760,000.00	7,760,000.00	4,027,000.00	7,433,010.00	95.8%	- 326,990.00
12020488	Medical Ward/Card Fees	65,599,900.00	65,599,900.00	272,938,025.42	291,814,953.42	444.8%	- 226,215,053.42
12020490	HAULAGE FEES	19,267,385.00	19,267,385.00	98,200.00	98,200.00	0.5%	- 19,169,185.00
12020491	Education Support Fees	1,000,000,000.00	1,000,000,000.00	9,019,812.00	12,865,856.00	1.3%	- 987,134,144.00
12020492	Environment Sanitation/Industrial Waste Discharge Fees	47,727,380.00	47,727,380.00	140,000.00	3,342,850.00	7.0%	- 44,384,530.00
12020493	Squatting Fees (Current)/(Arrears)	1,900,100.00	1,900,100.00	143,000.00	199,000.00	10.5%	- 1,701,100.00
12020494	Other Land Fees	3,229,734,127.00	3,229,734,127.00	113,127,213.00	473,238,955.63	14.7%	- 2,756,495,171.37
12020495	Other School Fees	860,190,387.00	860,190,387.00	98,197,840.00	1,224,516,510.00	142.4%	- 364,326,123.00
12020496	Other Fire Service Fees	6,010,000,000.00	6,010,000,000.00	80,000.00	385,000.00	0.0%	- 6,009,615,000.00
12020497	Other Market Fees	748,524,600.00	748,524,600.00	2,331,000.00	15,496,000.00	2.1%	- 733,028,600.00
12020498	Market Stalls/Shops and Artisans Workshop Sanitation Fees	1,816,678,000.00	1,816,678,000.00	1,526,100.08	3,107,000.08	0.2%	- 1,813,570,999.92
12020499	Tenement Fees	11,016,000.00	11,016,000.00	322,000.00	1,322,050.00	12.0%	- 9,693,950.00
120205	FINES - GENERAL	1,306,751,377.00	1,306,751,377.00	356,263,548.92	461,780,558.31	35.3%	844,970,818.69
12020501	Penalty for Offences - General	44,407,200.00	44,407,200.00	65,180,102.00	65,809,568.00	148.2%	- 21,402,368.00
12020502	Court Fines	60,010,200.00	60,010,200.00	1,373,130.00	4,870,060.00	8.1%	- 55,140,140.00
12020507	Minning Offence Fines	1,200,000.00	1,200,000.00	10,800,000.00	10,950,000.00	912.5%	- 9,750,000.00
12020511	Comm Tricycle Motor Cycle & Buses Operating Without Id Badge	3,500,000.00	3,500,000.00	427,588.88	781,608.88	22.3%	- 2,718,391.12
12020513	Contravention Fines	7,444,290.00	7,444,290.00	1,618,400.00	4,326,950.00	58.1%	- 3,117,340.00
12020515	Demurrage - For Impounded Cars/Buses /Motor/Tricycles	12,850,000.00	12,850,000.00	72,000.00	160,020.21	1.2%	- 12,689,979.79
12020516	Disobeying Traffic control Personnel or Traffic Signs by Bus	12,500,000.00	12,500,000.00	231,000.00	3,778,000.00	30.2%	- 8,722,000.00
12020517	Driving Motorcycle/Tricycle with non functional Lamps	3,300,000.00	3,300,000.00	59,000.00	238,000.00	7.2%	- 3,062,000.00
12020518	Excavation Offences Fines	1,361,400.00	1,361,400.00	276,200.00	737,230.10	54.2%	- 624,169.90
12020520	Fine for Failure to Deduct Taxes	587,367.00	587,367.00	-	104,282.00	17.8%	- 483,085.00
12020527	Fines for Late Remittance of PAYE Deductions	37,128,723.00	37,128,723.00	1,654,004.76	5,519,760.60	14.9%	- 31,608,962.40
12020528	Fines for Late Remittance of WHT Deductions	2,202,692.00	2,202,692.00	389,180.00	389,180.00	17.7%	- 1,813,512.00
12020530	Fines on Overused Books	25,000.00	25,000.00	-	-	0.0%	- 25,000.00
12020531	Forest Offences Penalties	373,300.00	373,300.00	-	270,000.00	72.3%	- 103,300.00
12020533	Plot Identification	45,000,000.00	45,000,000.00	155,000.00	1,021,500.00	2.3%	- 43,978,500.00
12020534	Illegal Evacuation	24,000,000.00	24,000,000.00	50,000.00	50,000.00	0.2%	- 23,950,000.00
12020536	Late Payment Penalty	26,578,420.00	26,578,420.00	12,186,000.00	30,241,800.00	113.8%	- 3,663,380.00
12020538	Non Display of MOT Number on Comm Vehicles	3,000,000.00	3,000,000.00	72,000.00	109,020.00	3.6%	- 2,890,980.00
12020539	Non Painting of Comm Vehicles Operating in State Approved Co	4,000,000.00	4,000,000.00	171,500.80	371,502.56	9.3%	- 3,628,497.44
12020540	Obstruction Fine	3,355,000.00	3,355,000.00	-	-	0.0%	- 3,355,000.00
12020541	Penalties (General)	14,049,500.00	14,049,500.00	443,500.00	895,500.00	6.4%	- 13,154,000.00
12020543	Penalty for Damage on Street Lights	300,000,000.00	300,000,000.00	250,000.00	750,000.00	0.3%	- 299,250,000.00
12020544	Penalty for Defaulters	33,792,000.00	33,792,000.00	6,080,000.00	6,080,000.00	18.0%	- 27,712,000.00
12020546	Penalty for late payment of Development fees	12,211.00	12,211.00	-	41,628.00	340.9%	- 29,417.00
12020548	Penalty on Loss of Receipt	637,505.00	637,505.00	19,700.00	29,000.00	4.5%	- 608,505.00
12020549	Penalty on Stamp Duties	314,184,169.00	314,184,169.00	1,965,750.00	16,469,550.00	5.2%	- 297,714,619.00
12020551	Riding motorcycle on Restricted Area/Helmet for rider & Pas	110,000.00	110,000.00	19,000.50	147,000.50	133.6%	- 37,000.50
12020552	Sanitation Court Fines	753,700.00	753,700.00	4,880.00	260,230.00	34.5%	- 493,470.00
12020553	Sanitation Offences Fines	213,374,400.00	213,374,400.00	2,260,000.00	11,942,902.00	5.6%	- 201,431,498.00
12020554	Sewage and Sewerage Control Fines	51,595,000.00	51,595,000.00	300,000.00	2,300,000.00	4.5%	- 49,295,000.00
12020555	Slaughter House/Meat Sanitation Fines	1,863,300.00	1,863,300.00	1,370,000.00	2,075,000.00	111.4%	- 211,700.00
12020556	Violation of of Traffic and Driving Rules	37,150,000.00	37,150,000.00	14,174,250.00	41,279,493.48	111.1%	- 4,129,493.48
12020557	Other Fines	46,406,000.00	46,406,000.00	234,661,361.98	249,781,771.98	538.3%	- 203,375,771.98

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
120206	SALES - GENERAL	4,449,930,050.00	4,449,930,050.00	132,483,767.00	212,327,046.30	4.8%	4,237,603,003.70
12020601	SALES OF JOURNAL & PUBLICATIONS	19,590,400.00	19,590,400.00	740,000.00	840,000.00	4.3%	18,750,400.00
12020602	SALES OF PALM OIL SEEDLINGS	31,460,000.00	31,460,000.00	234,000.00	1,074,000.00	3.4%	30,386,000.00
12020603	SALES OF ID CARDS	4,929,300.00	4,929,300.00	22,653,435.00	34,621,535.00	702.4%	- 29,692,235.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	57,010,000.00	57,010,000.00	358,000.00	1,048,328.30	1.8%	55,961,671.70
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	269,660.00	269,660.00	16,512.00	23,013.00	8.5%	246,647.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	29,800,000.00	29,800,000.00	75,000.00	75,000.00	0.3%	29,725,000.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE/VEGETABLES/HONEY	131,230,000.00	131,230,000.00	6,230,000.00	8,575,000.00	6.5%	122,655,000.00
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	29,252,000.00	29,252,000.00	-	-	0.0%	29,252,000.00
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICAL MATERIALS	20,000,000.00	20,000,000.00	2,050.00	2,050.00	0.0%	19,997,950.00
12020616	Sales of Map	3,760,000.00	3,760,000.00	10,000.00	18,000.00	0.5%	3,742,000.00
12020620	Sales of Public Service Rule Manual	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00
12020623	Sale of Promotion/Conversion Exercise Forms	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00
12020624	Sale of Admission Forms	159,985,000.00	159,985,000.00	41,851,650.00	48,019,850.00	30.0%	111,965,150.00
12020625	Sale Drugs (Drug Revolving Fund)- Profit	427,840,000.00	427,840,000.00	15,477,110.00	34,024,526.00	8.0%	393,815,474.00
12020626	Sale of Agric Chemicals/Product	30,550,000.00	30,550,000.00	20,000.00	20,000.00	0.1%	30,530,000.00
12020628	Sale of Agro SIV Culture	1,294,700.00	1,294,700.00	-	184,000.00	14.2%	1,110,700.00
12020630	Sale of Application Forms	59,106,300.00	59,106,300.00	17,765,100.00	46,657,700.00	78.9%	12,448,600.00
12020631	Sale of Application Forms for Casino Licences	250,000.00	250,000.00	20,000.00	40,000.00	16.0%	210,000.00
12020635	Sale of Broilers/Layers	52,000,000.00	52,000,000.00	195,000.00	195,400.00	0.4%	51,804,600.00
12020637	Sale of Casava Cuttings/Root	53,680,000.00	53,680,000.00	190,000.00	190,000.00	0.4%	53,490,000.00
12020639	Sale of Cocoa Seeds	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
12020640	Sale of Daily Toll Ticket	2,313,028,882.00	2,313,028,882.00	15,000.00	38,000.00	0.0%	2,312,990,882.00
12020644	Sale of Drugs	131,000,000.00	131,000,000.00	818,810.00	7,552,960.00	5.8%	123,447,040.00
12020646	Sale of Forest Produce	1,125,500.00	1,125,500.00	16,000.00	164,000.00	14.6%	961,500.00
12020649	Sale of Hackney & State Carriage Badges	88,984,493.00	88,984,493.00	-	-	0.0%	88,984,493.00
12020653	Sale of Indigenous Fruit Trees	30,081,680.00	30,081,680.00	90,000.00	90,000.00	0.3%	29,991,680.00
12020654	Sale of Industrial Products Re-Handcraft	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
12020658	Sale of Eggs	6,000,000.00	6,000,000.00	20.00	20.00	0.0%	5,999,980.00
12020659	Sale of State Service/LGSC Bulletin	541,450.00	541,450.00	-	23,000.00	4.2%	518,450.00
12020660	Sale of State Service /LGSC Gazette	568,840.00	568,840.00	4,370.00	75,870.00	13.3%	492,970.00
12020662	Sale of Livestock Products and Poultry	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
12020663	Sale of Magazine Records folder for Guidance & Counseling/Other Folders	2,500,000.00	2,500,000.00	17,400.00	52,200.00	2.1%	2,447,800.00
12020668	Sale of Old Newspapers	4,000,000.00	4,000,000.00	4,900.00	58,200.00	1.5%	3,941,800.00
12020675	Sale of Planting Materials (Food Crop)/(Tree Crop)	450,000.00	450,000.00	-	-	0.0%	450,000.00
12020677	Sale of Post Cards On Tourism Attraction Sites	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020678	Sale of Pro-League Slots	12,500,000.00	12,500,000.00	-	-	0.0%	12,500,000.00
12020680	Sale of Publications	16,426,340.00	16,426,340.00	7,276,760.00	9,236,760.00	56.2%	7,189,580.00
12020685	Sales of Public Service Manual	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
12020687	Sales of Services Documents	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
12020690	Sales of Sticker/Consolidated Emblems	527,240,105.00	527,240,105.00	17,899,650.00	17,899,650.00	3.4%	509,340,455.00
12020691	Sales of Stores/Scraps/Unserviceable Items	250,000.00	250,000.00	-	-	0.0%	250,000.00
12020692	Sales of Student Handbook	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
12020693	Sales of Book/Student Log Book	5,400,000.00	5,400,000.00	30,200.00	238,200.00	4.4%	5,161,800.00
12020694	Sales of Table Fish	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020695	Sales of Table/Satchet Water	23,925,400.00	23,925,400.00	453,800.00	453,800.00	1.9%	23,471,600.00
12020696	Sales of Unserviceable Assets	8,400,000.00	8,400,000.00	-	-	0.0%	8,400,000.00
12020697	Sales of Unserviceable Items	500,000.00	500,000.00	4,000.00	820,984.00	164.2%	- 320,984.00
12020699	Other Sales	4,500,000.00	4,500,000.00	15,000.00	15,000.00	0.3%	4,485,000.00
120207	EARNINGS -GENERAL	5,271,233,037.00	5,271,233,037.00	74,908,746.03	370,884,438.02	7.0%	4,900,348,598.98
12020701	EARNINGS FROM CONSULTANCY SERVICES	1,000,000.00	1,000,000.00	-	40,000.00	4.0%	960,000.00
12020702	EARNINGS FROM LABORATORY SERVICES	9,345,000.00	9,345,000.00	-	10,500.00	0.1%	9,334,500.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	8,000,000.00	8,000,000.00	440,400.00	440,400.00	5.5%	7,559,600.00
12020707	EARNINGS FROM MEDICAL SERVICES	20,000,000.00	20,000,000.00	199,364.26	494,063.58	2.5%	19,505,936.42
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	4,500,000.00	4,500,000.00	-	-	0.0%	4,500,000.00
12020712	Earnings from 1st Party Advert/3rd Party Advert & others	50,000,000.00	50,000,000.00	565,000.00	1,247,999.00	2.5%	48,752,001.00
12020713	Earnings from 3% Security Fund from Contracts	564,219,591.00	564,219,591.00	20,000.00	1,795,705.14	0.3%	562,423,885.86
12020715	Earnings from Corporate endorsement (Sponsorship)	331,435,300.00	331,435,300.00	-	-	0.0%	331,435,300.00
12020716	EARNINGS from Corporate Payment	50,000,000.00	50,000,000.00	887,500.00	4,545,500.00	9.1%	45,454,500.00
12020719	Earning from Abia line Network	286,241,159.00	286,241,159.00	230,000.00	33,570,466.71	11.7%	252,670,692.29

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against Revised Budget	Balance (against Revised Budget)
12020720	Earning from Abia Rubber	4,782,800.00	4,782,800.00	-	100,000.00	2.1%	4,682,800.00
12020721	Earning from Abia State Passenger Integrated Manifest scheme	596,126,000.00	596,126,000.00	5,806,972.00	8,773,972.00	1.5%	587,352,028.00
12020722	Earning from Abia State Transport Corp Buses	200,000,000.00	200,000,000.00	260,000.00	11,883,326.70	5.9%	188,116,673.30
12020723	Earning from Aguiyi Ironsi Conference Center	7,800,000.00	7,800,000.00	-	570,000.00	7.3%	7,230,000.00
12020724	Earning from Akwa Ibom Transport Corporation	86,241,159.00	86,241,159.00	140,000.00	15,888,789.66	18.4%	70,352,369.34
12020725	Earning from Arts Shops/Other Service rendered/Coral Group	1,000,000.00	1,000,000.00	-	100,000.00	10.0%	900,000.00
12020726	Earning from Bindery & Bookshop	180,000.00	180,000.00	-	-	0.0%	180,000.00
12020729	Earning from Cashew	521,000.00	521,000.00	-	-	0.0%	521,000.00
12020732	Earning from Gate Taking	201,100,200.00	201,100,200.00	1,176,500.00	1,176,500.00	0.6%	199,923,700.00
12020734	Earning from ICT Services to MDAs	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020736	Earning from Micheal Okpara Auditorium	7,000,000.00	7,000,000.00	-	7,330,000.00	104.7%	- 330,000.00
12020737	Earning from Palm Oil/Plantation Nkporo/Uzuitem/OHAMBELE	152,487,400.00	152,487,400.00	-	50,000.00	0.0%	152,437,400.00
12020738	Earning from Printing/Photocopy Services	342,100.00	342,100.00	29,650.00	66,960.00	19.6%	275,140.00
12020740	Earning from Premium on Lands	11,910,000.00	11,910,000.00	-	547,500.00	4.6%	11,362,500.00
12020741	Earning From Rental Services	200,000.00	200,000.00	-	65,500.00	32.8%	134,500.00
12020746	Earning from Uloma North/South	20,000,000.00	20,000,000.00	-	100,000.00	0.5%	19,900,000.00
12020747	Earnings form Sponsorship - NBL and Branding	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
12020748	Earnings from Abia Hotels	6,325,000.00	6,325,000.00	-	-	0.0%	6,325,000.00
12020750	Earnings from Abia Hotels Umuahia	402,152,500.00	402,152,500.00	-	-	0.0%	402,152,500.00
12020751	Earnings from Abia Kitchen	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
12020754	Earnings from BCA Training School	50,600.00	50,600.00	-	-	0.0%	50,600.00
12020755	Earnings from Binding	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020756	Earnings from Business Unit	5,000,000.00	5,000,000.00	14,659,830.96	107,352,941.19	2147.1%	- 102,352,941.19
12020757	Earnings from CAF Championship	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
12020758	Earnings from Hotels/Canteen	24,213,600.00	24,213,600.00	610,862.30	1,536,734.46	6.3%	22,676,865.54
12020760	Earnings from Centre for Consultancy Services (CCS)	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
12020763	Earnings from Commercial/Courier services	163,000,000.00	163,000,000.00	3,241,220.06	69,340,604.36	42.5%	93,659,395.64
12020764	Earnings From Cultural Festivals	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020766	Earnings from Disinfection/Fumigation Services	21,456,000.00	21,456,000.00	210,000.00	210,000.00	1.0%	21,246,000.00
12020767	Earnings from Drug Revolving Fund	273,300,000.00	273,300,000.00	7,924,321.45	8,324,489.04	3.0%	264,975,510.96
12020768	Earnings from Entrepreneurship Services	34,868,050.00	34,868,050.00	17,813,200.00	39,470,000.00	113.2%	- 4,601,950.00
12020772	Earnings From Hall Hire/Open Space	67,066,800.00	67,066,800.00	675,100.00	5,711,500.00	8.5%	61,355,300.00
12020773	Earnings from Hire of Ambulance	6,200,000.00	6,200,000.00	785,300.00	1,046,650.00	16.9%	5,153,350.00
12020775	Earnings from Hire of Cold Van	960,000.00	960,000.00	-	-	0.0%	960,000.00
12020776	Earnings from Hire of Government Vehicle / Equipment	85,000,000.00	85,000,000.00	-	17,771,514.52	20.9%	67,228,485.48
12020781	Earnings from Hiring of Stadium/HALL	3,500,000.00	3,500,000.00	-	300,000.00	8.6%	3,200,000.00
12020782	Earnings from Hospitality and Tourism	36,000,000.00	36,000,000.00	300,005.00	1,560,005.00	4.3%	34,439,995.00
12020784	Earnings from Information on Loss Documents (ILD)/ Roof Rack	201,600.00	201,600.00	-	-	0.0%	201,600.00
12020785	Earnings from International Conference Center	10,000,000.00	10,000,000.00	-	9,609,796.66	96.1%	390,203.34
12020787	Earnings from Internet Cafe (Website Access Card)	1,081,600.00	1,081,600.00	-	7,000.00	0.6%	1,074,600.00
12020788	Earnings from Internet Café/ICT	3,300,000.00	3,300,000.00	452,500.00	506,000.00	15.3%	2,794,000.00
12020789	Earnings from Leasing of Agbozu Cocoa Estate	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
12020791	Earnings from Lowbed/Tractors	1,800,000.00	1,800,000.00	17,420,000.00	17,420,000.00	967.8%	- 15,620,000.00
12020793	Earnings from New Haven Shopping Complex	5,760,000.00	5,760,000.00	-	-	0.0%	5,760,000.00
12020794	Earnings from NGO's Directory	500,000.00	500,000.00	20,000.00	20,000.00	4.0%	480,000.00
12020796	Earnings from Other Markets Ariaria International Market etc	839,206,078.00	839,206,078.00	-	640,000.00	0.1%	838,566,078.00
12020797	Earnings from Park/ Passenger Integrated Scheme	69,014,500.00	69,014,500.00	-	40,000.00	0.1%	68,974,500.00
12020798	Earnings from Professional Football League	24,495,000.00	24,495,000.00	-	-	0.0%	24,495,000.00
12020799	Other Earnings	31,850,000.00	31,850,000.00	1,041,020.00	1,220,020.00	3.8%	30,629,980.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	482,408,871.00	482,408,871.00	3,459,680.00	209,043,375.72	43.3%	273,365,495.28
12020808	Abia Plaza Abuja	218,730,065.00	218,730,065.00	-	-	0.0%	218,730,065.00
12020809	Abriagate Shop (Ground Rent)	1,000,000.00	1,000,000.00	-	672,213.00	67.2%	327,787.00
12020810	Arrears (Ground Rent)	20,681,456.00	20,681,456.00	-	53,967,263.50	260.9%	- 33,285,807.50
12020811	Current (Ground Rent)	127,723,887.00	127,723,887.00	-	104,413,133.22	81.7%	23,310,753.78
12020812	Rent from Infrastructure	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
12020813	Lease/Rentage	1,000,000.00	1,000,000.00	3,459,680.00	7,431,680.00	743.2%	- 6,431,680.00
12020814	Penalties - Ground Rent on Government Buildings	8,623,463.00	8,623,463.00	-	1,288,036.00	14.9%	7,335,427.00
12020818	Rent on Government land	200,000.00	200,000.00	-	5,600,000.00	2800.0%	- 5,400,000.00
12020819	Rent on Junior Staff Quarters	2,000,000.00	2,000,000.00	-	1,077,550.00	53.9%	922,450.00
12020823	Rent on Senior Staff Quarters	42,450,000.00	42,450,000.00	-	34,593,500.00	81.5%	7,856,500.00

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
120211	INVESTMENT INCOME	5,013,500,000.00	5,013,500,000.00	-	-	0.0%	5,013,500,000.00
12021101	Dividend Income	2,013,500,000.00	2,013,500,000.00	-	-	0.0%	2,013,500,000.00
12021103	OTHER INVESTMENT INCOME	3,000,000,000.00	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
120212	INTEREST EARNED	200,000.00	200,000.00	-	-	0.0%	200,000.00
12021210	BANK INTEREST	200,000.00	200,000.00	-	-	0.0%	200,000.00
120213	RE-IMBURSEMENT GENERAL	50,848,700.00	50,848,700.00	-	78,236.24	0.2%	50,770,463.76
12021311	Audit Fees	50,848,700.00	50,848,700.00	-	78,236.24	0.2%	50,770,463.76
13	AID AND GRANTS	14,457,177,739.00	14,457,177,739.00	1,695,532,405.00	2,066,267,722.86	14.3%	12,390,910,016.14
1301	AID	4,397,231,700.00	4,397,231,700.00	770,577,254.00	1,055,560,316.34	24.0%	3,341,671,383.66
130101	DOMESTIC AID	4,305,000,000.00	4,305,000,000.00	-	-	0.0%	4,305,000,000.00
13010102	CAPITAL DOMESTIC AID	4,305,000,000.00	4,305,000,000.00	-	-	0.0%	4,305,000,000.00
130102	FOREIGN AID	92,231,700.00	92,231,700.00	770,577,254.00	1,055,560,316.34	1144.5%	- 963,328,616.34
13010202	CAPITAL FOREIGN AID	92,231,700.00	92,231,700.00	770,577,254.00	1,055,560,316.34	1144.5%	- 963,328,616.34
1302	GRANTS	10,059,946,039.00	10,059,946,039.00	924,955,151.00	1,010,707,406.52	10.0%	9,049,238,632.48
130201	DOMESTIC GRANTS	8,574,753,511.00	8,574,753,511.00	916,572,438.00	999,036,088.92	11.7%	7,575,717,422.08
13020102	CAPITAL GRANTS FROM FGN	8,091,278,046.00	8,091,278,046.00	916,572,438.00	999,036,088.92	12.3%	7,092,241,957.08
13020106	CAPITAL GRANTS FROM OTHER SOURCES	483,475,465.00	483,475,465.00	-	-	0.0%	483,475,465.00
130202	FOREIGN GRANTS	1,485,192,528.00	1,485,192,528.00	8,382,713.00	11,671,317.60	0.8%	1,473,521,210.40
13020202	CAPITAL FOREIGN GRANTS	1,485,192,528.00	1,485,192,528.00	8,382,713.00	11,671,317.60	0.8%	1,473,521,210.40
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	375,143,206,678.00	475,143,206,678.00	26,959,800.00	7,201,476,194.25	1.5%	467,941,730,483.75
1403	LOANS/ BORROWINGS RECEIPT	375,143,206,678.00	475,143,206,678.00	26,959,800.00	7,201,476,194.25	1.5%	467,941,730,483.75
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	148,546,226,680.00	248,546,226,680.00	26,959,800.00	26,959,800.00	0.0%	248,519,266,880.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	85,848,052,718.00	185,848,052,718.00	-	-	0.0%	185,848,052,718.00
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	12,698,173,962.00	12,698,173,962.00	26,959,800.00	26,959,800.00	0.2%	12,671,214,162.00
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	50,000,000,000.00	50,000,000,000.00	-	-	0.0%	50,000,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	226,596,979,998.00	226,596,979,998.00	-	7,174,516,394.25	3.2%	219,422,463,603.75
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	226,596,979,998.00	226,596,979,998.00	-	7,174,516,394.25	3.2%	219,422,463,603.75

3.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Abia State Government Budget Performance Report 2025 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	750,282,200,000.00	900,282,200,000.00	88,153,468,502.00	264,951,354,442.20	29.4%	635,330,845,557.80
010000000000	ADMINISTRATION SECTOR	53,218,944,080.00	52,172,654,888.82	5,703,449,053.11	15,950,106,415.04	30.6%	36,222,548,473.78
011100000000	Government House	7,919,594,160.00	8,638,483,550.82	647,808,363.97	2,591,715,603.55	30.0%	6,046,767,947.27
011100100100	Office of the Governor - Government House	6,219,067,860.00	6,848,157,250.82	561,664,902.38	1,886,311,679.70	27.5%	4,961,845,571.12
011100100200	Office of the Deputy Governor - Government House	1,340,110,810.00	1,380,910,810.00	54,767,558.12	647,823,120.38	46.9%	733,087,689.62
011101005000	Public Private Partnership & Investment Promotions Office	360,415,490.00	409,415,490.00	31,375,903.47	57,580,803.47	14.1%	351,834,686.53
016100000000	Office of the Secretary to the State Government	4,250,785,770.00	4,328,932,895.00	409,318,675.84	1,019,702,547.28	23.6%	3,309,230,347.72
016100100100	Office of the Secretary to the State Government	1,890,971,860.00	1,568,744,560.00	324,505,160.95	713,072,355.01	45.5%	855,672,204.99
016101400100	Bureau of Political Affairs	568,951,600.00	568,951,600.00	20,439,060.28	40,105,252.02	7.0%	528,846,347.98
016101600100	Bureau of Economic Affairs	200,270,840.00	85,270,840.00	6,476,252.52	15,019,484.40	17.6%	70,251,355.60
016101700100	Executive Council Secretariat	107,507,080.00	107,507,080.00	3,211,092.12	8,997,116.64	8.4%	98,509,963.36
016101800100	Bureau of Special Services	234,209,230.00	257,159,230.00	21,021,602.12	59,281,331.36	23.1%	197,877,898.64
016102100100	Abia State Liaison Office, Lagos	360,288,930.00	405,574,760.00	8,113,000.00	8,113,000.00	2.0%	397,461,760.00
016102100200	Abia State Liaison Office, Abuja	185,052,350.00	282,883,945.00	3,932,107.85	18,207,107.85	6.4%	264,676,837.15
016103700100	Christian Pilgrims Welfare Board	182,117,160.00	182,117,160.00	695,400.00	121,925,400.00	66.9%	60,191,760.00
016103800100	Muslim Pilgrims Welfare Board	60,000,000.00	160,000,000.00	1,280,000.00	2,140,000.00	1.3%	157,860,000.00
016103900100	Abia State Emergency Management Agency	199,800,000.00	284,800,000.00	4,245,000.00	9,941,500.00	3.5%	274,858,500.00
016104000100	Abia State Diaspora Commission	261,616,720.00	425,923,720.00	15,400,000.00	22,900,000.00	5.4%	403,023,720.00
011200000000	Abia State House of Assembly (The Legislature)	8,763,117,720.00	8,783,117,720.00	601,952,708.66	1,880,419,480.84	21.4%	6,902,698,239.16
011200300100	Abia State House of Assembly (The Legislature)	7,963,058,450.00	7,983,058,450.00	503,651,652.00	1,745,618,424.18	21.9%	6,237,440,025.82
011200400100	Abia State House of Assembly Service Commission	800,059,270.00	800,059,270.00	98,301,056.66	134,801,056.66	16.8%	665,258,213.34
012300000000	Ministry of Information	5,480,062,220.00	5,473,293,251.00	363,372,877.21	1,127,304,975.89	20.6%	4,345,988,275.11
012300100100	Ministry of Information	2,009,238,790.00	2,317,669,821.00	129,876,131.88	462,853,154.88	20.0%	1,854,816,666.12
012300300100	Broadcasting Corporation of Abia State	1,805,531,010.00	1,618,031,010.00	149,909,935.85	427,987,213.69	26.5%	1,190,043,796.31
012300500100	Abia State Orientation Agency	490,908,610.00	425,908,610.00	19,978,110.00	103,038,510.00	24.2%	322,870,100.00
012301300100	Government Printing Press	24,867,340.00	24,867,340.00	2,000,000.00	3,000,000.00	12.1%	21,867,340.00
012305500100	Abia State Printing & Publishing Corporation	811,497,800.00	861,497,800.00	46,598,699.48	97,416,097.32	11.3%	764,081,702.68
012305600100	Abia State Signage & Advertisement Agency (ABSSAA)	338,018,670.00	225,318,670.00	15,010,000.00	33,010,000.00	14.7%	192,308,670.00
012400000000	Home Land Security	4,591,520,690.00	3,471,056,893.00	846,655,456.89	1,119,282,471.25	32.2%	2,351,774,421.75
012400100100	Home Land Security	2,451,841,280.00	1,871,377,483.00	154,944,174.52	379,652,844.00	20.3%	1,491,724,639.00
012400200100	Abia State Fire Service	2,139,679,410.00	1,599,679,410.00	691,711,282.37	739,629,627.25	46.2%	860,049,782.75
012500000000	Office of the Head of Service	17,811,981,520.00	17,071,120,825.00	2,428,155,220.90	7,040,733,067.13	41.2%	10,030,387,757.87
012500100100	Office of the Head of Service	1,215,982,110.00	488,211,415.00	24,141,832.20	73,956,990.84	15.1%	414,254,424.16
012500500100	Bureau of Training	132,443,630.00	132,443,630.00	17,044,352.26	48,409,436.46	36.6%	84,034,193.54
012500500200	Bureau of Common Services & Service Monitoring	153,728,900.00	153,728,900.00	23,148,969.65	57,086,642.69	37.1%	96,642,257.31
012500500300	Bureau of Service Welfare	315,837,640.00	315,837,640.00	17,399,808.90	53,322,648.80	16.9%	262,514,991.20
012500500400	Bureau of Administration	372,773,890.00	375,023,890.00	59,560,193.58	167,565,682.94	44.7%	207,458,207.06
012500500700	Bureau of Establishments and Pensions	304,565,060.00	304,565,060.00	36,451,600.62	106,114,416.06	34.8%	198,450,643.94
012500600100	Abia State Pensions Board	15,316,650,290.00	15,301,310,290.00	2,250,408,463.69	6,534,277,249.34	42.7%	8,767,033,040.66
014000000000	Office of the Auditor General	731,429,040.00	738,029,040.00	82,085,913.05	237,882,037.35	32.2%	500,147,002.65
014000100100	Office of the Auditor General (State)	484,159,150.00	484,159,150.00	54,088,535.47	161,384,526.99	33.3%	322,774,623.01
014000200100	Office of the Auditor General (Local Government)	247,269,890.00	253,869,890.00	27,997,377.58	76,497,510.36	30.1%	177,372,379.64
014700000000	Civil Service Commission	712,365,570.00	696,265,570.00	80,169,512.91	171,070,602.87	24.6%	525,194,967.13
014700100100	Civil Service Commission	712,365,570.00	696,265,570.00	80,169,512.91	171,070,602.87	24.6%	525,194,967.13
014800000000	Abia State Independent Electoral Commission (ABSIEC)	693,151,470.00	593,151,470.00	108,666,537.61	308,649,083.47	52.0%	284,502,386.53
014800100100	Abia State Independent Electoral Commission (ABSIEC)	693,151,470.00	593,151,470.00	108,666,537.61	308,649,083.47	52.0%	284,502,386.53
014900000000	Local Government Service Commission	1,175,795,060.00	1,356,062,814.00	132,463,786.07	436,540,370.41	32.2%	919,522,443.59
014900100100	Local Government Service Commission	132,938,970.00	313,206,724.00	31,151,056.07	52,312,180.41	16.7%	260,894,543.59
014900700100	Local Government Staff Pensions Board	1,042,856,090.00	1,042,856,090.00	129,312,730.00	384,228,190.00	36.8%	658,627,900.00
012700000000	Ministry of Labour and Productivity	1,089,140,860.00	1,023,140,860.00	2,800,000.00	16,806,175.00	1.6%	1,006,334,685.00
012700100100	Ministry of Labour and Productivity	1,089,140,860.00	1,023,140,860.00	2,800,000.00	16,806,175.00	1.6%	1,006,334,685.00

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
020000000000	ECONOMIC SECTOR	396,990,563,370.00	489,939,071,345.62	52,297,184,041.01	187,335,903,939.25	38.2%	302,603,167,406.37
021500000000	Ministry of Agriculture	34,193,928,670.00	26,115,928,670.00	394,416,346.61	1,314,625,737.14	5.0%	24,801,302,932.86
021500100100	Ministry of Agriculture	32,062,355,560.00	24,477,355,560.00	231,300,643.13	848,803,239.28	3.5%	23,628,552,320.72
021510200100	Abia Agricultural Development Program (AADP)	2,125,509,010.00	1,632,509,010.00	163,115,703.48	465,822,497.86	28.5%	1,166,686,512.14
021511200100	Small Holders Oil Palm	6,064,100.00	6,064,100.00	-	-	0.0%	6,064,100.00
022000000000	Ministry of Finance	34,324,617,860.00	37,050,647,325.00	3,161,394,393.19	8,445,180,229.25	22.8%	28,605,467,095.75
022000100100	Ministry of Finance	5,734,682,500.00	8,239,545,500.00	337,230,343.42	870,181,463.12	10.6%	7,369,364,036.88
022000700100	Office of the Accountant- General	26,283,082,330.00	25,819,248,795.00	2,705,169,633.76	6,995,531,837.97	27.1%	18,823,716,957.03
022000800100	Board of Internal Revenue	1,782,972,790.00	2,467,972,790.00	105,465,416.01	527,985,699.80	21.4%	1,939,987,090.20
022000900100	Abia State Gaming and Control Board	-	63,845,130.00	-	2,718,200.00	4.3%	61,126,930.00
022001000100	Abia State Physical Planning and Infrastructural Dev Fund	460,035,110.00	460,035,110.00	13,529,000.00	48,763,028.36	10.6%	411,272,081.64
022200000000	Ministry of Trade and Commerce	3,595,232,410.00	2,039,487,410.00	192,798,948.80	541,078,599.89	26.5%	1,498,408,810.11
022200100100	Ministry of Trade and Commerce	3,359,876,500.00	1,804,131,500.00	192,798,948.80	541,078,599.89	30.0%	1,263,052,900.11
022200700100	Abia State Marketing & Quality Management Agency	235,355,910.00	235,355,910.00	-	-	0.0%	235,355,910.00
022800000000	Ministry of Science and Technology	2,193,889,300.00	4,074,343,969.57	67,602,841.39	168,408,872.25	4.1%	3,905,935,097.32
022800100100	Ministry of Science and Technology	2,193,889,300.00	4,074,343,969.57	67,602,841.39	168,408,872.25	4.1%	3,905,935,097.32
022900000000	Ministry of Transport	8,607,933,270.00	22,492,225,360.13	9,103,063,241.52	14,674,799,100.66	65.2%	7,817,426,259.47
022900100100	Ministry of Transport	6,002,684,300.00	19,788,837,786.13	8,830,974,272.20	14,079,963,763.28	71.2%	5,708,874,022.85
022900800100	Abia State Passenger Integrated Manifest Scheme (ASPIMS)	480,390,640.00	480,390,640.00	29,492,060.00	84,976,010.00	17.7%	395,414,630.00
022905300100	Abia Transport Corporation (Abia Line Network)	1,151,634,200.00	1,151,634,200.00	25,629,730.65	252,145,131.71	21.9%	899,489,068.29
022905700100	Abia State Road Traffic Management Agency	973,224,130.00	1,071,362,734.00	216,967,178.67	257,714,195.67	24.1%	813,648,538.33
023600000000	Ministry of Arts, Culture and Creative Economy	2,300,651,390.00	2,960,651,390.00	127,956,172.07	471,936,632.23	15.9%	2,488,714,757.77
023600100100	Ministry of Arts, Culture and Creative Economy	1,668,361,870.00	2,328,361,870.00	81,072,792.50	349,172,065.00	15.0%	1,979,189,805.00
023600200100	Abia State Council For Arts & Culture	445,072,290.00	445,072,290.00	39,445,287.39	97,968,338.71	22.0%	347,103,951.29
023600300100	Abia State Tourism Board	187,217,230.00	187,217,230.00	7,438,092.18	24,796,228.52	13.2%	162,421,001.48
023200000000	Ministry of Petroleum and Solid Minerals	6,890,279,180.00	6,800,279,180.00	264,298,082.83	1,741,133,686.70	25.6%	5,059,145,493.30
023200100100	Ministry of Petroleum and Solid Minerals	1,445,922,870.00	1,355,922,870.00	136,280,166.25	564,841,116.79	41.7%	791,081,753.21
023200110100	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	5,444,356,310.00	5,444,356,310.00	128,017,916.58	1,176,292,569.91	21.6%	4,268,063,740.09
023400000000	Ministry of Works	127,692,669,810.00	149,672,210,248.48	19,392,518,910.66	122,420,497,312.47	81.8%	27,251,712,936.01
023400100100	Ministry of Works	127,672,669,810.00	149,652,210,248.48	19,392,518,910.66	122,420,497,312.47	81.8%	27,231,712,936.01
023400400100	Abia State Road Maintenance Agency (ABROMA)	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
023800000000	Ministry of Budget and Economic Planning	34,493,567,140.00	54,744,799,203.87	1,158,955,344.84	2,829,045,415.11	5.2%	51,915,753,788.76
023800100100	Ministry of Budget and Economic Planning	26,911,152,020.00	47,501,190,388.87	382,888,416.87	1,904,287,712.02	4.0%	45,596,902,676.85
023800400100	Abia State Bureau of Statistics	726,085,740.00	641,464,435.00	44,149,680.68	129,309,606.52	20.2%	512,154,828.48
023800500100	Abia State Community & Social Development Agency	3,936,196,750.00	3,919,911,750.00	60,500,000.00	60,500,000.00	1.5%	3,859,411,750.00
023800600100	Abia State Social Safety Net Programme	339,750,000.00	534,550,000.00	-	-	0.0%	534,550,000.00
023800700100	Abia Policy Innovation Centre (APIC)	2,310,841,200.00	1,878,141,200.00	643,000,000.00	668,952,800.00	35.6%	1,209,188,400.00
023800800100	Bureau of Public Procurement (Due Process)	269,541,430.00	269,541,430.00	28,417,247.29	65,995,296.57	24.5%	203,546,133.43
023100000000	Ministry of Power & Public Utilities	23,812,893,410.00	29,048,116,146.52	795,390,512.47	4,840,312,408.49	16.7%	24,207,803,738.03
023100100100	Ministry of Power & Public Utilities	22,282,942,910.00	27,518,165,646.52	738,507,779.84	4,679,652,305.98	17.0%	22,838,513,340.54
023110200100	Abia State Water and Sewerage Corporation	590,048,910.00	590,048,910.00	49,227,023.12	137,247,386.02	23.3%	452,801,523.98
023110300100	Abia State Rural Water Sanitation Agency	939,901,590.00	939,901,590.00	7,655,709.51	23,412,716.49	2.5%	916,488,873.51
025300000000	Ministry of Lands and Housing	113,094,959,310.00	141,347,932,503.74	17,429,063,104.82	29,348,189,252.33	20.8%	111,999,743,251.41
025300100100	Ministry of Lands and Housing	74,599,883,430.00	93,203,905,069.29	14,223,998,290.94	21,045,962,747.70	22.6%	72,157,942,321.59
025301000100	Abia State Housing and Property Corporation	767,104,660.00	819,504,660.00	53,469,773.25	107,205,320.91	13.1%	712,299,339.09
025305600100	Umuahia Capital Development Authority (UCDA)	624,822,250.00	5,555,642,080.00	16,283,304.06	117,721,381.06	2.1%	5,437,920,698.94
025305700100	Abia State Estate Development Agency	703,082,820.00	703,082,820.00	66,334,363.88	94,141,765.82	13.4%	608,941,054.18
025305800100	Open Spaces Development Commission	263,626,650.00	275,626,650.00	5,454,178.16	24,238,527.14	8.8%	251,388,122.86
025305900100	Greater Aba Development Authority	28,734,630,360.00	33,388,362,084.45	1,202,253,194.53	5,595,140,874.70	16.8%	27,793,221,209.75
025306000100	Greater Ohafia Development Authority	7,401,809,140.00	7,401,809,140.00	1,861,270,000.00	2,363,778,635.00	31.9%	5,038,030,505.00

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
025400000000	Ministry of Poverty Reduction Alleviation and Social Protection	3,415,851,000.00	6,314,843,318.31	157,715,140.32	369,176,733.28	5.8%	5,945,666,585.03
025400100100	Ministry of Poverty Reduction Alleviation and Social Protection	3,415,851,000.00	6,314,843,318.31	157,715,140.32	369,176,733.28	5.8%	5,945,666,585.03
027200000000	Ministry of Industry and Small & Medium Enterprises	2,374,090,620.00	7,277,606,620.00	52,011,001.49	171,519,959.45	2.4%	7,106,086,660.55
027200100100	Ministry of Industry and Small & Medium Enterprises	2,277,529,390.00	7,177,529,390.00	47,585,461.31	154,723,102.71	2.2%	7,022,806,287.29
027200500100	Metallurgical Complex	96,561,230.00	100,077,230.00	4,425,540.18	16,796,856.74	16.8%	83,280,373.26
030000000000	LAW & JUSTICE SECTOR	14,637,568,170.00	15,968,386,286.00	2,130,373,193.07	5,498,842,057.90	34.4%	10,469,544,228.10
031800000000	Judiciary	10,172,404,930.00	11,504,323,046.00	1,704,533,398.01	4,238,860,167.31	36.8%	7,265,462,878.69
031801100100	Judicial Service Commission	303,960,990.00	303,960,990.00	59,141,450.40	183,833,887.12	60.5%	120,127,102.88
031805100100	Judiciary - High Court	5,412,852,010.00	5,397,852,010.00	953,903,486.43	2,050,239,629.23	38.0%	3,347,612,380.77
031805100200	Judiciary - Abia State Judicial Multi-Door Court House	255,000,000.00	255,000,000.00	5,000,000.00	14,322,000.00	5.6%	240,678,000.00
031805200100	Judiciary - Customary Court of Appeal	4,200,591,930.00	5,547,510,046.00	686,488,461.18	1,990,464,650.96	35.9%	3,557,045,395.04
032600000000	Ministry of Justice	4,465,163,240.00	4,464,063,240.00	425,839,795.06	1,259,981,890.59	28.2%	3,204,081,349.41
032600100100	Ministry of Justice	4,267,666,710.00	4,267,666,710.00	420,267,667.73	1,244,942,022.70	29.2%	3,022,724,687.30
032600200100	Abia State Law Review and Reform Commission	197,496,530.00	196,396,530.00	5,572,127.33	15,039,867.89	7.7%	181,356,662.11
050000000000	SOCIAL SECTOR	285,435,124,380.00	342,202,087,479.56	28,022,462,214.81	56,166,502,030.01	16.4%	286,035,585,449.55
051300000000	Ministry of Youths and Sports Development	9,417,128,020.00	8,942,816,049.50	1,066,759,028.60	3,178,750,366.71	35.5%	5,764,065,682.79
051300100100	Ministry of Youths and Sports Development	4,869,579,320.00	4,213,179,319.50	79,209,649.26	562,133,580.90	13.3%	3,651,045,738.60
051300200100	Enyimba Football Club	1,525,464,900.00	1,525,464,900.00	211,700,000.00	949,819,833.45	62.3%	575,645,066.55
051300300100	Abia Warriors Football Club	1,296,308,390.00	1,296,308,390.00	334,805,000.00	719,602,889.00	55.5%	576,705,501.00
051300400100	Abia Comets Football Club	410,387,900.00	410,387,900.00	168,037,600.00	243,109,568.60	59.2%	167,278,331.40
051300500100	Abia State Sports Council	380,818,200.00	410,818,200.00	117,447,929.34	346,623,909.52	84.4%	64,194,290.48
051300600100	Youths Sports Federation of Nigeria (YSFON)	167,485,960.00	167,485,960.00	10,642,050.00	24,470,729.24	14.6%	143,015,230.76
051300700100	Abia Angels Football Club	311,849,270.00	463,937,300.00	90,000,000.00	230,984,295.00	49.8%	232,953,005.00
051300800100	Abia State Disability Commission	455,234,080.00	455,234,080.00	54,916,800.00	102,005,561.00	22.4%	353,228,519.00
051400000000	Ministry of Women Affairs and Social Development	3,078,126,110.00	3,078,126,110.00	555,068,952.04	769,485,415.86	25.0%	2,308,640,694.14
051400100100	Ministry of Women Affairs and Social Development	3,078,126,110.00	3,078,126,110.00	555,068,952.04	769,485,415.86	25.0%	2,308,640,694.14
051700000000	Ministry of Basic and Secondary Education	108,905,142,760.00	121,099,413,705.79	13,219,689,026.14	22,162,862,770.92	18.3%	98,936,550,934.87
051700100100	Ministry of Basic and Secondary Education	77,389,138,120.00	77,472,357,545.79	11,522,059,756.65	17,673,758,827.47	22.8%	59,798,598,718.32
051700200100	Abia State Education for Employment Agency (EforE)	494,065,050.00	494,065,050.00	-	-	0.0%	494,065,050.00
051700300100	Abia State Universal Basic Education Board (ASUBEB)	21,084,893,820.00	24,616,079,873.00	-	347,253,652.55	1.4%	24,268,826,220.45
051700400100	Abia State Continuing Teachers Training Board	45,191,640.00	44,141,640.00	5,490,000.00	10,390,000.00	23.5%	33,751,640.00
051700800100	Abia State Library Board	1,108,195,530.00	1,055,425,530.00	33,982,040.55	104,175,566.99	9.9%	951,249,963.01
051701000100	Agency for Mass Literacy, Adult and Non - Formal Education	721,798,210.00	721,798,210.00	1,225,400.00	31,225,400.00	4.3%	690,572,810.00
051705100100	Secondary Education Management Board (SEMB)	5,481,116,700.00	14,114,802,167.00	1,551,509,228.94	3,865,736,723.91	27.4%	10,249,065,443.09
051705600100	Abia State Scholarship Board	169,061,400.00	169,061,400.00	-	-	0.0%	169,061,400.00
051706400100	Abia State Examinations Development Commission	1,868,519,500.00	1,868,519,500.00	103,330,000.00	128,230,000.00	6.9%	1,740,289,500.00
051706500100	Abia State Education Support Fee And Education Trust Fund	543,162,790.00	543,162,790.00	2,092,600.00	2,092,600.00	0.4%	541,070,190.00
052100000000	Ministry of Health	111,006,824,550.00	134,760,749,400.00	5,856,021,852.55	14,601,943,814.47	10.8%	120,158,805,585.53
052100100100	Ministry of Health	59,410,559,600.00	81,460,559,600.00	4,430,388,128.14	9,525,897,294.50	11.7%	71,934,662,305.50
052100200100	Abia State Health Insurance Agency	4,962,429,450.00	4,716,848,850.00	12,634,500.00	540,393,800.00	11.5%	4,176,455,050.00
052100300100	Abia State Primary Health Care Development Agency	2,135,869,360.00	2,135,869,360.00	54,512,761.00	55,202,761.00	2.6%	2,080,666,599.00
052102600100	Abia State University Teaching Hospital - Aba	7,563,718,950.00	7,563,718,950.00	326,796,517.03	1,640,582,184.79	21.7%	5,923,136,765.21
052102700100	Abia State College of Health Sciences & Mgt Technology - Aba	11,539,200,990.00	11,539,200,990.00	119,921,101.71	333,615,620.29	2.9%	11,205,585,369.71
052102800100	Abia State Specialist Hospital & Diagnostic Centre, Umuahia	5,260,815,340.00	7,003,318,333.00	140,421,443.87	339,693,413.11	4.9%	6,663,624,919.97
052110200100	Abia State Hospitals Management Board	15,622,779,910.00	15,842,782,366.92	493,183,226.62	1,622,134,280.28	10.2%	14,220,648,086.64
052110300100	Abia State Eye Management Bureau	3,111,085,620.00	3,091,085,620.00	218,350,000.00	389,413,500.00	12.6%	2,701,672,120.00
052110400100	Abia State Agency For the Control of HIV/AIDS	1,400,365,330.00	1,407,365,330.00	59,814,174.18	155,010,960.50	11.0%	1,252,354,369.50
053500000000	Ministry of Environment	12,787,281,420.00	14,998,281,420.00	1,971,623,656.44	4,149,020,893.57	27.7%	10,849,260,526.43
053500100100	Ministry of Environment	6,638,487,210.00	6,638,487,210.00	1,296,763,525.65	1,545,846,162.35	23.3%	5,092,641,047.65
053501600100	Abia State Environmental Protection Agency (ASEPA)	6,148,794,210.00	8,359,794,210.00	674,860,130.79	2,603,174,731.22	31.1%	5,756,619,478.78
055100000000	Ministry of Local Government and Chieftaincy Affairs	577,084,500.00	633,494,500.00	71,399,174.51	169,596,296.99	26.8%	463,898,203.01
055100100100	Ministry of Local Government and Chieftaincy Affairs	577,084,500.00	633,494,500.00	71,399,174.51	169,596,296.99	26.8%	463,898,203.01
056900000000	Ministry of Tertiary Education	39,663,537,020.00	58,689,206,294.27	5,281,900,524.53	11,134,842,471.49	19.0%	47,554,363,822.78
056900100100	Ministry of Tertiary Education	11,059,577,690.00	14,576,318,712.47	122,890,464.82	789,910,632.15	5.4%	13,786,408,080.33
056900200100	Abia State Polytechnic, Aba	7,743,528,170.00	13,822,465,399.33	1,099,019,840.22	3,005,041,691.88	21.7%	10,817,423,707.46
056900300100	Abia State College of Education (Technical), Arochukuwu	3,850,728,160.00	4,050,728,160.00	634,235,183.96	913,765,206.88	22.6%	3,136,962,953.12
056900400100	Abia State University, Uturu	17,009,703,000.00	26,239,694,022.47	3,425,755,035.53	6,426,124,940.59	24.5%	19,813,569,081.88

Table 5: Personnel Expenditure by Administrative Classification

Abia State Government Budget Performance Report 2025 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	77,341,339,750.00	99,523,173,774.00	15,478,137,411.02	43,600,798,292.28	43.8%	55,922,375,481.72
010000000000	ADMINISTRATION SECTOR	23,893,918,240.00	24,002,735,994.00	3,638,003,385.02	10,530,761,767.61	43.9%	13,471,974,226.39
011100000000	Government House	1,598,672,630.00	1,644,672,630.00	345,186,791.50	813,603,044.28	49.5%	831,069,585.72
011100100100	Office of the Governor - Government House	1,209,937,450.00	1,255,937,450.00	297,984,333.38	673,676,730.90	53.6%	582,260,719.10
011100100200	Office of the Deputy Governor - Government House	346,019,690.00	346,019,690.00	47,202,458.12	139,926,313.38	40.4%	206,093,376.62
011110100500	Public Private Partnership & Investment Promotions Office	42,715,490.00	42,715,490.00	-	-	0.0%	42,715,490.00
016100000000	Office of the Secretary to the State Government	517,272,450.00	517,272,450.00	54,817,977.02	157,468,683.46	30.4%	359,803,766.54
016100100100	Office of the Secretary to the State Government	131,234,180.00	131,234,180.00	28,720,862.13	85,803,906.19	65.4%	45,430,273.81
016101400100	Bureau of Political Affairs	37,904,700.00	37,904,700.00	5,846,060.28	17,454,327.02	46.0%	20,450,372.98
016101600100	Bureau of Economic Affairs	34,662,800.00	34,662,800.00	6,476,252.52	14,631,894.40	42.2%	20,030,905.60
016101700100	Executive Council Secretariat	12,127,570.00	12,127,570.00	3,211,092.12	8,997,116.64	74.2%	3,130,453.36
016101800100	Bureau of Special Services	40,389,230.00	40,389,230.00	10,221,602.12	30,239,331.36	74.9%	10,149,898.64
016102100100	Abia State Liaison Office, Lagos	90,488,930.00	90,488,930.00	-	-	0.0%	90,488,930.00
016102100200	Abia State Liaison Office, Abuja	92,398,320.00	92,398,320.00	342,107.85	342,107.85	0.4%	92,056,212.15
016104000100	Abia State Diaspora Commission	78,066,720.00	78,066,720.00	-	-	0.0%	78,066,720.00
011200000000	Abia State House of Assembly (The Legislature)	1,464,664,280.00	1,464,664,280.00	185,952,708.66	652,919,480.84	44.6%	811,744,799.16
011200300100	Abia State House of Assembly (The Legislature)	1,254,758,450.00	1,254,758,450.00	107,651,652.00	574,618,424.18	45.8%	680,140,025.82
011200400100	Abia State House of Assembly Service Commission	209,905,830.00	209,905,830.00	78,301,056.66	78,301,056.66	37.3%	131,604,773.34
012300000000	Ministry of Information	1,177,143,260.00	1,177,143,260.00	275,223,599.21	792,237,492.35	67.3%	384,905,767.65
012300100100	Ministry of Information	528,434,630.00	528,434,630.00	113,226,131.88	334,523,154.88	63.3%	193,911,475.12
012300300100	Broadcasting Corporation of Abia State	437,425,850.00	437,425,850.00	119,609,935.85	352,619,713.69	80.6%	84,806,136.31
012300500100	Abia State Orientation Agency	19,448,610.00	19,448,610.00	1,488,610.00	19,448,610.00	100.0%	-
012305500100	Abia State Printing & Publishing Corporation	155,216,100.00	155,216,100.00	40,898,921.48	85,646,013.78	55.2%	69,570,086.22
012305600100	Abia State Signage & Advertisement Agency (ABSSAA)	36,618,070.00	36,618,070.00	-	-	0.0%	36,618,070.00
012400000000	Home Land Security	297,195,390.00	297,195,390.00	29,912,772.09	83,094,821.45	28.0%	214,100,568.55
012400100100	Home Land Security	124,727,980.00	124,727,980.00	6,404,174.52	15,420,879.00	12.4%	109,307,101.00
012400200100	Abia State Fire Service	172,467,410.00	172,467,410.00	23,508,597.57	67,673,942.45	39.2%	104,793,467.55
012500000000	Office of the Head of Service	16,082,832,360.00	16,082,832,360.00	2,412,484,586.90	6,999,636,051.13	43.5%	9,083,196,308.87
012500100100	Office of the Head of Service	77,092,610.00	77,092,610.00	18,282,592.20	53,653,850.84	69.6%	23,438,759.16
012500500100	Bureau of Training	64,694,030.00	64,694,030.00	15,840,952.26	45,608,236.46	70.5%	19,085,793.54
012500500200	Bureau of Common Services & Service Monitoring	60,178,990.00	60,178,990.00	21,543,469.65	53,139,342.69	88.3%	7,039,647.31
012500500300	Bureau of Service Welfare	199,340,660.00	199,340,660.00	16,158,358.90	49,734,358.80	24.9%	149,606,301.20
012500500400	Bureau of Administration	258,442,600.00	258,442,600.00	58,063,273.58	163,371,622.94	63.2%	95,070,977.06
012500500700	Bureau of Establishments and Pensions	151,302,070.00	151,302,070.00	32,787,476.62	100,651,390.06	66.5%	50,650,679.94
012500600100	Abia State Pensions Board	15,271,781,400.00	15,271,781,400.00	2,249,808,463.69	6,533,477,249.34	42.8%	8,738,304,150.66
014000000000	Office of the Auditor General	442,428,790.00	442,428,790.00	63,137,913.05	183,064,937.35	41.4%	259,363,852.65
014000100100	Office of the Auditor General (State)	296,485,960.00	296,485,960.00	37,920,535.47	112,567,426.99	38.0%	183,918,533.01
014000200100	Office of the Auditor General (Local Government)	145,942,830.00	145,942,830.00	25,217,377.58	70,497,510.36	48.3%	75,445,319.64
014700000000	Civil Service Commission	271,655,570.00	271,655,570.00	44,629,512.91	129,850,602.87	47.8%	141,804,967.13
014700100100	Civil Service Commission	271,655,570.00	271,655,570.00	44,629,512.91	129,850,602.87	47.8%	141,804,967.13
014800000000	Abia State Independent Electoral Commission (ABSIEC)	332,068,300.00	332,068,300.00	98,193,737.61	289,636,283.47	87.2%	42,432,016.53
014800100100	Abia State Independent Electoral Commission (ABSIEC)	332,068,300.00	332,068,300.00	98,193,737.61	289,636,283.47	87.2%	42,432,016.53
014900000000	Local Government Service Commission	1,070,805,350.00	1,133,623,104.00	128,463,786.07	429,250,370.41	37.9%	704,372,733.59
014900100100	Local Government Service Commission	65,554,430.00	128,372,184.00	2,151,056.07	50,312,180.41	39.2%	78,060,003.59
014900700100	Local Government Staff Pensions Board	1,005,250,920.00	1,005,250,920.00	126,312,730.00	378,938,190.00	37.7%	626,312,730.00
012700000000	Ministry of Labour and Productivity	639,179,860.00	639,179,860.00	-	-	0.0%	639,179,860.00
012700100100	Ministry of Labour and Productivity	639,179,860.00	639,179,860.00	-	-	0.0%	639,179,860.00

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
020000000000	ECONOMIC SECTOR	10,767,818,690.00	10,845,957,294.00	2,220,127,516.03	5,996,312,156.38	55.3%	4,849,645,137.62
021500000000	Ministry of Agriculture	2,019,122,030.00	2,019,122,030.00	378,759,046.61	1,055,351,269.34	52.3%	963,770,760.66
021500100100	Ministry of Agriculture	1,240,628,880.00	1,240,628,880.00	221,252,643.13	598,178,071.48	48.2%	642,450,808.52
021510200100	Abia Agricultural Development Program (AADP)	772,429,050.00	772,429,050.00	157,506,403.48	457,173,197.86	59.2%	315,255,852.14
021511200100	Small Holders Oil Palm	6,064,100.00	6,064,100.00	-	-	0.0%	6,064,100.00
022000000000	Ministry of Finance	1,752,831,250.00	1,752,831,250.00	336,032,534.37	857,239,181.16	48.9%	895,592,068.84
022000100100	Ministry of Finance	644,642,500.00	644,642,500.00	171,738,343.42	357,192,046.45	55.4%	287,450,453.55
022000700100	Office of the Accountant- General	395,106,970.00	395,106,970.00	62,566,224.94	187,698,674.81	47.5%	207,408,295.19
022000800100	Board of Internal Revenue	516,604,970.00	516,604,970.00	95,787,966.01	294,528,459.90	57.0%	222,076,510.10
022001000100	Abia State Physical Planning and Infrastructural Dev Fund	196,476,810.00	196,476,810.00	5,940,000.00	17,820,000.00	9.1%	178,656,810.00
022200000000	Ministry of Trade and Commerce	752,719,110.00	752,719,110.00	163,148,888.80	491,789,213.89	65.3%	260,929,896.11
022200100100	Ministry of Trade and Commerce	699,266,500.00	699,266,500.00	163,148,888.80	491,789,213.89	70.3%	207,477,286.11
022200700100	Abia State Marketing & Quality Management Agency	53,452,610.00	53,452,610.00	-	-	0.0%	53,452,610.00
022800000000	Ministry of Science and Technology	214,721,100.00	214,721,100.00	34,518,206.39	101,255,337.25	47.2%	113,465,762.75
022800100100	Ministry of Science and Technology	214,721,100.00	214,721,100.00	34,518,206.39	101,255,337.25	47.2%	113,465,762.75
022900000000	Ministry of Transport	1,200,494,840.00	1,278,633,444.00	284,178,081.52	597,182,328.66	46.7%	681,451,115.34
022900100100	Ministry of Transport	187,866,010.00	187,866,010.00	43,290,172.20	126,620,297.84	67.4%	61,245,712.16
022900800100	Abia State Passenger Integrated Manifest Scheme (ASPIMS)	185,540,640.00	185,540,640.00	20,649,000.00	62,769,000.00	33.8%	122,771,640.00
022905300100	Abia Transport Corporation (Abia Line Network)	254,904,060.00	254,904,060.00	25,629,730.65	207,601,835.15	81.4%	47,302,224.85
022905700100	Abia State Road Traffic Management Agency	572,184,130.00	650,322,734.00	194,609,178.67	200,191,195.67	30.8%	450,131,538.33
023600000000	Ministry of Arts, Culture and Creative Economy	449,681,990.00	449,681,990.00	87,180,672.07	203,296,374.23	45.2%	246,385,615.77
023600100100	Ministry of Arts, Culture and Creative Economy	303,760,010.00	303,760,010.00	56,345,492.50	112,690,985.00	37.1%	191,069,025.00
023600200100	Abia State Council For Arts & Culture	115,854,750.00	115,854,750.00	26,907,687.39	79,227,238.71	68.4%	36,627,511.29
023600300100	Abia State Tourism Board	30,067,230.00	30,067,230.00	3,927,492.18	11,378,150.52	37.8%	18,689,079.48
023200000000	Ministry of Petroleum and Solid Minerals	910,286,550.00	910,286,550.00	170,362,903.23	509,606,342.73	56.0%	400,680,207.27
023200100100	Ministry of Petroleum and Solid Minerals	200,872,870.00	200,872,870.00	42,344,986.65	125,552,592.99	62.5%	75,320,277.01
023200110100	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	709,413,680.00	709,413,680.00	128,017,916.58	384,053,749.74	54.1%	325,359,930.26
023400000000	Ministry of Works	404,288,680.00	404,288,680.00	84,537,291.87	239,296,925.07	59.2%	164,991,754.93
023400100100	Ministry of Works	404,288,680.00	404,288,680.00	84,537,291.87	239,296,925.07	59.2%	164,991,754.93
023800000000	Ministry of Budget and Economic Planning	1,052,485,140.00	1,052,485,140.00	205,513,034.10	488,128,320.10	46.4%	564,356,819.90
023800100100	Ministry of Budget and Economic Planning	471,599,960.00	471,599,960.00	94,162,240.13	292,809,680.29	62.1%	178,790,279.71
023800400100	Abia State Bureau of Statistics	203,244,890.00	203,244,890.00	42,821,680.68	126,789,526.52	62.4%	76,455,363.48
023800500100	Abia State Community & Social Development Agency	310,213,230.00	310,213,230.00	60,500,000.00	60,500,000.00	19.5%	249,713,230.00
023800700100	Abia Policy Innovation Centre (APIC)	20,791,200.00	20,791,200.00	-	-	0.0%	20,791,200.00
023800800100	Bureau of Public Procurement(Due Process)	46,635,860.00	46,635,860.00	8,029,113.29	8,029,113.29	17.2%	38,606,746.71
023100000000	Ministry of Power & Public Utilities	610,447,140.00	610,447,140.00	134,546,399.59	376,178,466.61	61.6%	234,268,673.39
023100100100	Ministry of Power & Public Utilities	341,806,910.00	341,806,910.00	79,011,966.96	221,170,664.10	64.7%	120,636,245.90
023110200100	Abia State Water and Sewerage Corporation	233,069,940.00	233,069,940.00	48,377,023.12	132,873,386.02	57.0%	100,196,553.98
023110300100	Abia State Rural Water Sanitation Agency	35,570,290.00	35,570,290.00	7,157,409.51	22,134,416.49	62.2%	13,435,873.51
025300000000	Ministry of Lands and Housing	936,318,910.00	936,318,910.00	216,503,885.67	648,932,939.61	69.3%	287,385,970.39
025300100100	Ministry of Lands and Housing	562,457,230.00	562,457,230.00	164,797,186.32	486,284,766.62	86.5%	76,172,463.38
025301000100	Abia State Housing and Property Corporation	98,777,280.00	98,777,280.00	21,102,773.25	61,371,570.91	62.1%	37,405,709.09
025305600100	Umuahia Capital Development Authority (UCDA)	73,956,650.00	73,956,650.00	5,783,304.06	60,901,381.06	82.3%	13,055,268.94
025305700100	Abia State Estate Development Agency	106,432,820.00	106,432,820.00	22,116,443.88	22,116,443.88	20.8%	84,316,376.12
025305800100	Open Spaces Development Commission	43,626,650.00	43,626,650.00	2,704,178.16	18,258,777.14	41.9%	25,367,872.86
025305900100	Greater Aba Development Authority	25,534,140.00	25,534,140.00	-	-	0.0%	25,534,140.00
025306000100	Greater Ohafia Development Authority	25,534,140.00	25,534,140.00	-	-	0.0%	25,534,140.00
025400000000	Ministry of Poverty Reduction Alleviation and Social Protection	308,282,830.00	308,282,830.00	96,785,140.32	300,007,433.28	97.3%	8,275,396.72
025400100100	Ministry of Poverty Reduction Alleviation and Social Protection	308,282,830.00	308,282,830.00	96,785,140.32	300,007,433.28	97.3%	8,275,396.72
027200000000	Ministry of Industry and Small & Medium Enterprises	156,139,120.00	156,139,120.00	28,061,431.49	128,048,024.45	82.0%	28,091,095.55
027200100100	Ministry of Industry and Small & Medium Enterprises	120,868,690.00	120,868,690.00	23,635,891.31	112,251,167.71	92.9%	8,617,522.29
027200500100	Metallurgical Complex	35,270,430.00	35,270,430.00	4,425,540.18	15,796,856.74	44.8%	19,473,573.26
030000000000	LAW & JUSTICE SECTOR	8,408,582,700.00	9,455,500,816.00	1,667,778,023.07	4,370,297,441.47	46.2%	5,085,203,374.53
031800000000	Judiciary	6,921,515,730.00	7,968,433,846.00	1,431,781,453.01	3,658,194,854.31	45.9%	4,310,238,991.69
031801100100	Judicial Service Commission	216,658,690.00	216,658,690.00	54,131,450.40	163,073,887.12	75.3%	53,584,802.88
031805100100	Judiciary - High Court	3,830,852,010.00	3,530,852,010.00	736,660,391.43	1,631,253,166.23	46.2%	1,899,598,843.77
031805200100	Judiciary - Customary Court of Appeal	2,874,005,030.00	4,220,923,146.00	640,989,611.18	1,863,867,800.96	44.2%	2,357,055,345.04
032600000000	Ministry of Justice	1,487,066,970.00	1,487,066,970.00	235,996,570.06	712,102,587.16	47.9%	774,964,382.84
032600100100	Ministry of Justice	1,421,966,710.00	1,421,966,710.00	231,420,942.73	698,966,567.27	49.2%	723,000,142.73
032600200100	Abia State Law Review and Reform Commission	65,100,260.00	65,100,260.00	4,575,627.33	13,136,019.89	20.2%	51,964,240.11

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
050000000000	SOCIAL SECTOR	34,271,020,120.00	55,218,979,670.00	7,952,228,486.90	22,703,426,926.82	41.1%	32,515,552,743.18
051300000000	Ministry of Youths and Sports Development	2,761,759,650.00	2,913,847,680.00	794,957,578.60	1,879,051,342.28	64.5%	1,034,796,337.72
051300100100	Ministry of Youths and Sports Development	311,895,910.00	311,895,910.00	66,483,649.26	195,368,580.90	62.6%	116,527,329.10
051300200100	Enyimba Football Club	719,375,400.00	719,375,400.00	210,000,000.00	495,385,000.00	68.9%	223,990,400.00
051300300100	Abia Warriors Football Club	793,877,190.00	793,877,190.00	162,000,000.00	428,358,889.00	54.0%	365,518,301.00
051300400100	Abia Comets Football Club	312,387,900.00	312,387,900.00	150,000,000.00	213,913,668.60	68.5%	98,474,231.40
051300500100	Abia State Sports Council	335,116,950.00	335,116,950.00	113,473,929.34	330,979,934.52	98.8%	4,137,015.48
051300600100	Youths Sports Federation of Nigeria (YSFON)	27,485,960.00	27,485,960.00	3,000,000.00	7,968,774.26	29.0%	19,517,185.74
051300700100	Abia Angels Football Club	207,911,970.00	360,000,000.00	90,000,000.00	207,076,495.00	57.5%	152,923,505.00
051300800100	Abia State Disability Commission	53,708,370.00	53,708,370.00	-	-	0.0%	53,708,370.00
051400000000	Ministry of Women Affairs and Social Development	408,867,240.00	408,867,240.00	69,374,052.04	207,758,981.86	50.8%	201,108,258.14
051400100100	Ministry of Women Affairs and Social Development	408,867,240.00	408,867,240.00	69,374,052.04	207,758,981.86	50.8%	201,108,258.14
051700000000	Ministry of Basic and Secondary Education	6,426,460,610.00	18,591,332,130.00	2,216,206,561.91	5,102,317,010.51	27.4%	13,489,015,119.49
051700100100	Ministry of Basic and Secondary Education	1,607,931,250.00	1,607,931,250.00	642,649,792.42	1,181,944,154.70	73.5%	425,987,095.30
051700300100	Abia State Universal Basic Education Board (ASUBEB)	389,061,920.00	3,920,247,973.00	-	-	0.0%	3,920,247,973.00
051700400100	Abia State Continuing Teachers Training Board	2,385,820.00	2,385,820.00	-	-	0.0%	2,385,820.00
051700800100	Abia State Library Board	149,776,580.00	149,776,580.00	33,982,040.55	101,648,668.99	67.9%	48,127,911.01
051701000100	Agency for Mass Literacy, Adult and Non - Formal Education	3,796,810.00	3,796,810.00	-	-	0.0%	3,796,810.00
051705100100	Secondary Education Management Board (SEMB)	4,245,220,700.00	12,878,906,167.00	1,539,574,728.94	3,818,724,186.82	29.7%	9,060,181,980.18
051705600100	Abia State Scholarship Board	7,555,700.00	7,555,700.00	-	-	0.0%	7,555,700.00
051706500100	Abia State Education Support Fee And Education Trust Fund	20,731,830.00	20,731,830.00	-	-	0.0%	20,731,830.00
052100000000	Ministry of Health	10,817,844,850.00	19,317,844,850.00	2,386,065,636.87	7,937,156,811.35	41.1%	11,380,688,038.65
052100100100	Ministry of Health	4,034,013,500.00	12,534,013,500.00	1,581,519,702.46	4,744,559,107.38	37.9%	7,789,454,392.62
052102600100	Abia State University Teaching Hospital - Aba	2,791,547,360.00	2,791,547,360.00	296,796,517.03	1,555,782,184.79	55.7%	1,235,765,175.21
052102700100	Abia State College of Health Sciences & Mgt Technology - Aba	780,598,590.00	780,598,590.00	107,921,101.71	321,615,620.29	41.2%	458,982,969.71
052102800100	Abia State Specialist Hospital & Diagnostic Centre, Umuahia	201,707,380.00	201,707,380.00	44,928,543.87	135,905,911.11	67.4%	65,801,468.89
052110200100	Abia State Hospitals Management Board	2,359,279,910.00	2,359,279,910.00	351,761,597.62	1,170,143,789.28	49.6%	1,189,136,120.72
052110300100	Abia State Eye Management Bureau	638,353,620.00	638,353,620.00	-	-	0.0%	638,353,620.00
052110400100	Abia State Agency For the Control of HIV/AIDS	12,344,490.00	12,344,490.00	3,138,174.18	9,150,198.50	74.1%	3,194,291.50
053500000000	Ministry of Environment	786,016,250.00	786,016,250.00	158,789,516.44	467,903,940.34	59.5%	318,112,309.66
053500100100	Ministry of Environment	400,700,290.00	400,700,290.00	77,303,105.65	226,451,536.35	56.5%	174,248,753.65
053501600100	Abia State Environmental Protection Agency (ASEPA)	385,315,960.00	385,315,960.00	81,486,410.79	241,452,403.99	62.7%	143,863,556.01
055100000000	Ministry of Local Government and Chieftaincy Affairs	231,320,190.00	162,320,190.00	46,399,174.51	137,262,996.99	84.6%	25,057,193.01
055100100100	Ministry of Local Government and Chieftaincy Affairs	231,320,190.00	162,320,190.00	46,399,174.51	137,262,996.99	84.6%	25,057,193.01
056900000000	Ministry of Tertiary Education	12,838,751,330.00	13,038,751,330.00	2,280,435,966.53	6,971,975,843.49	53.5%	6,066,775,486.51
056900100100	Ministry of Tertiary Education	320,898,340.00	320,898,340.00	26,273,864.82	301,097,375.15	93.8%	19,800,964.86
056900200100	Abia State Polytechnic, Aba	3,054,528,170.00	3,054,528,170.00	853,209,840.22	2,468,021,683.88	80.8%	586,506,486.13
056900300100	Abia State College of Education (Technical), Arochukuwu	779,928,450.00	979,928,450.00	138,267,308.96	414,801,926.88	42.3%	565,126,523.12
056900400100	Abia State University, Uturu	8,683,396,370.00	8,683,396,370.00	1,262,684,952.53	3,788,054,857.59	43.6%	4,895,341,512.41

Table 6: Overhead Expenditure by Administrative Classification

Abia State Government Budget Performance Report 2025 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	37,980,132,601.00	51,033,734,444.00	3,861,423,653.47	11,399,689,041.03	22.3%	39,634,045,402.97
010000000000	ADMINISTRATION SECTOR	10,519,041,590.00	12,176,727,905.00	1,030,199,084.47	3,613,013,563.81	29.7%	8,563,714,341.19
011100000000	Government House	3,382,376,090.00	3,782,242,225.00	302,621,572.47	1,528,724,559.27	40.4%	2,253,517,665.73
011100100100	Office of the Governor - Government House	2,551,209,970.00	2,928,776,105.00	263,680,569.00	1,059,946,448.80	36.2%	1,868,829,656.20
011100100200	Office of the Deputy Governor - Government House	600,466,120.00	629,766,120.00	7,565,100.00	411,197,307.00	65.3%	218,568,813.00
011110100500	Public Private Partnership & Investment Promotions Office	210,700,000.00	223,700,000.00	31,375,903.47	57,580,803.47	25.7%	166,119,196.53
016100000000	Office of the Secretary to the State Government	1,247,975,640.00	1,547,284,170.00	94,246,800.00	363,713,465.00	23.5%	1,183,570,705.00
016100100100	Office of the Secretary to the State Government	493,700,000.00	544,472,700.00	35,530,400.00	128,748,050.00	23.6%	415,724,650.00
016101400100	Bureau of Political Affairs	181,046,900.00	181,046,900.00	14,593,000.00	22,650,925.00	12.5%	158,395,975.00
016101600100	Bureau of Economic Affairs	25,608,040.00	25,608,040.00	-	387,590.00	1.5%	25,220,450.00
016101700100	Executive Council Secretariat	25,379,510.00	25,379,510.00	-	-	0.0%	25,379,510.00
016101800100	Bureau of Special Services	83,820,000.00	106,770,000.00	10,800,000.00	29,042,000.00	27.2%	77,728,000.00
016102100100	Abia State Liaison Office, Lagos	71,300,000.00	116,585,830.00	8,113,000.00	8,113,000.00	7.0%	108,472,830.00
016102100200	Abia State Liaison Office, Abuja	52,654,030.00	105,654,030.00	3,590,000.00	17,865,000.00	16.9%	87,789,030.00
016103700100	Christian Pilgrims Welfare Board	167,117,160.00	167,117,160.00	695,400.00	121,925,400.00	73.0%	45,191,760.00
016103800100	Muslim Pilgrims Welfare Board	60,000,000.00	160,000,000.00	1,280,000.00	2,140,000.00	1.3%	157,860,000.00
016103900100	Abia State Emergency Management Agency	33,800,000.00	33,800,000.00	4,245,000.00	9,941,500.00	29.4%	23,858,500.00
016104000100	Abia State Diaspora Commission	53,550,000.00	80,850,000.00	15,400,000.00	22,900,000.00	28.3%	57,950,000.00
011200000000	Abia State House of Assembly (The Legislature)	3,579,120,000.00	3,599,120,000.00	296,000,000.00	947,500,000.00	26.3%	2,651,620,000.00
011200300100	Abia State House of Assembly (The Legislature)	3,458,300,000.00	3,478,300,000.00	276,000,000.00	891,000,000.00	25.6%	2,587,300,000.00
011200400100	Abia State House of Assembly Service Commission	120,820,000.00	120,820,000.00	20,000,000.00	56,500,000.00	46.8%	64,320,000.00
012300000000	Ministry of Information	652,363,780.00	1,270,739,227.00	88,149,278.00	221,637,483.54	17.4%	1,049,101,743.46
012300100100	Ministry of Information	67,498,640.00	646,074,087.00	16,650,000.00	46,000,000.00	7.1%	600,074,087.00
012300300100	Broadcasting Corporation of Abia State	231,937,200.00	231,937,200.00	30,300,000.00	75,367,500.00	32.5%	156,569,700.00
012300500100	Abia State Orientation Agency	177,910,000.00	182,910,000.00	18,489,500.00	52,489,900.00	28.7%	130,420,100.00
012301300100	Government Printing Press	24,867,340.00	24,867,340.00	2,000,000.00	3,000,000.00	12.1%	21,867,340.00
012305500100	Abia State Printing & Publishing Corporation	120,000,000.00	120,000,000.00	5,699,778.00	11,770,083.54	9.8%	108,229,916.46
012305600100	Abia State Signage & Advertisement Agency (ABSSAA)	30,150,600.00	64,950,600.00	15,010,000.00	33,010,000.00	50.8%	31,940,600.00
012400000000	Home Land Security	859,545,300.00	1,149,081,503.00	187,290,000.00	406,734,965.00	35.4%	742,346,538.00
012400100100	Home Land Security	729,333,300.00	1,018,869,503.00	148,540,000.00	364,231,965.00	35.7%	654,637,538.00
012400200100	Abia State Fire Service	130,212,000.00	130,212,000.00	38,750,000.00	42,503,000.00	32.6%	87,709,000.00
012500000000	Office of the Head of Service	270,644,590.00	270,644,590.00	15,670,634.00	41,097,016.00	15.2%	229,547,574.00
012500100100	Office of the Head of Service	126,751,200.00	126,751,200.00	5,859,240.00	20,303,140.00	16.0%	106,448,060.00
012500500100	Bureau of Training	25,279,600.00	25,279,600.00	1,203,400.00	2,801,200.00	11.1%	22,478,400.00
012500500200	Bureau of Common Services & Service Monitoring	25,749,910.00	25,749,910.00	1,605,500.00	3,947,300.00	15.3%	21,802,610.00
012500500300	Bureau of Service Welfare	25,573,880.00	25,573,880.00	1,241,450.00	3,588,290.00	14.0%	21,985,590.00
012500500400	Bureau of Administration	25,103,320.00	25,103,320.00	1,496,920.00	4,194,060.00	16.7%	20,909,260.00
012500500700	Bureau of Establishments and Pensions	25,837,790.00	25,837,790.00	3,664,124.00	5,463,026.00	21.1%	20,374,764.00
012500600100	Abia State Pensions Board	16,348,890.00	16,348,890.00	600,000.00	800,000.00	4.9%	15,548,890.00
014000000000	Office of the Auditor General	122,618,310.00	129,218,310.00	18,948,000.00	44,817,100.00	34.7%	84,401,210.00
014000100100	Office of the Auditor General (State)	88,891,250.00	88,891,250.00	16,168,000.00	38,817,100.00	43.7%	50,074,150.00
014000200100	Office of the Auditor General (Local Government)	33,727,060.00	40,327,060.00	2,780,000.00	6,000,000.00	14.9%	34,327,060.00
014700000000	Civil Service Commission	157,710,000.00	157,710,000.00	10,000,000.00	15,680,000.00	9.9%	142,030,000.00
014700100100	Civil Service Commission	157,710,000.00	157,710,000.00	10,000,000.00	15,680,000.00	9.9%	142,030,000.00
014800000000	Abia State Independent Electoral Commission (ABSIEC)	120,083,170.00	120,083,170.00	10,472,800.00	19,012,800.00	15.8%	101,070,370.00
014800100100	Abia State Independent Electoral Commission (ABSIEC)	120,083,170.00	120,083,170.00	10,472,800.00	19,012,800.00	15.8%	101,070,370.00
014900000000	Local Government Service Commission	50,989,710.00	50,989,710.00	4,000,000.00	7,290,000.00	14.3%	43,699,710.00
014900100100	Local Government Service Commission	25,884,540.00	25,884,540.00	1,000,000.00	2,000,000.00	7.7%	23,884,540.00
014900700100	Local Government Staff Pensions Board	25,105,170.00	25,105,170.00	3,000,000.00	5,290,000.00	21.1%	19,815,170.00
012700000000	Ministry of Labour and Productivity	95,615,000.00	99,615,000.00	2,800,000.00	16,806,175.00	16.9%	82,808,825.00
012700100100	Ministry of Labour and Productivity	95,615,000.00	99,615,000.00	2,800,000.00	16,806,175.00	16.9%	82,808,825.00

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
020000000000	ECONOMIC SECTOR	13,421,599,641.00	23,699,710,569.00	901,337,044.00	3,040,288,585.09	12.8%	20,659,421,983.91
021500000000	Ministry of Agriculture	138,743,710.00	138,743,710.00	15,657,300.00	40,225,632.80	29.0%	98,518,077.20
021500100100	Ministry of Agriculture	118,438,500.00	118,438,500.00	10,048,000.00	31,576,332.80	26.7%	86,862,167.20
021510200100	Abia Agricultural Development Program (AADP)	20,305,210.00	20,305,210.00	5,609,300.00	8,649,300.00	42.6%	11,655,910.00
022000000000	Ministry of Finance	3,043,429,281.00	6,010,983,746.00	172,047,977.00	612,430,251.95	10.2%	5,398,553,494.05
022000100100	Ministry of Finance	450,000,000.00	2,521,388,000.00	78,243,500.00	170,817,146.67	6.8%	2,350,570,853.33
022000700100	Office of the Accountant- General	1,825,206,331.00	1,961,372,796.00	76,538,027.00	174,494,637.02	8.9%	1,786,878,158.98
022000800100	Board of Internal Revenue	590,627,820.00	1,350,627,820.00	9,677,450.00	233,457,239.90	17.3%	1,117,170,580.10
022000900100	Abia State Gaming and Control Board	63,845,130.00	63,845,130.00	-	2,718,200.00	4.3%	61,126,930.00
022001000100	Abia State Physical Planning and Infrastructural Dev Fund	113,750,000.00	113,750,000.00	7,589,000.00	30,943,028.36	27.2%	82,806,971.64
022200000000	Ministry of Trade and Commerce	154,768,300.00	154,768,300.00	29,650,060.00	49,289,386.00	31.8%	105,478,914.00
022200100100	Ministry of Trade and Commerce	122,865,000.00	122,865,000.00	29,650,060.00	49,289,386.00	40.1%	73,575,614.00
022200700100	Abia State Marketing & Quality Management Agency	31,903,300.00	31,903,300.00	-	-	0.0%	31,903,300.00
022800000000	Ministry of Science and Technology	666,688,200.00	666,688,200.00	33,084,635.00	59,913,535.00	9.0%	606,774,665.00
022800100100	Ministry of Science and Technology	666,688,200.00	666,688,200.00	33,084,635.00	59,913,535.00	9.0%	606,774,665.00
022900000000	Ministry of Transport	584,012,460.00	604,012,460.00	52,731,674.00	140,895,573.43	23.3%	463,116,886.57
022900100100	Ministry of Transport	110,732,320.00	110,732,320.00	21,530,614.00	36,189,979.44	32.7%	74,542,340.56
022900800100	Abia State Passenger Integrated Manifest Scheme (ASPIMS)	113,850,000.00	113,850,000.00	8,843,060.00	22,207,010.00	19.5%	91,642,990.00
022905300100	Abia Transport Corporation (Abia Line Network)	208,730,140.00	208,730,140.00	-	24,975,583.99	12.0%	183,754,556.01
022905700100	Abia State Road Traffic Management Agency	150,700,000.00	170,700,000.00	22,358,000.00	57,523,000.00	33.7%	113,177,000.00
023600000000	Ministry of Arts, Culture and Creative Economy	225,267,540.00	345,267,540.00	30,775,500.00	97,490,258.00	28.2%	247,777,282.00
023600100100	Ministry of Arts, Culture and Creative Economy	161,050,000.00	281,050,000.00	24,727,300.00	75,331,080.00	26.8%	205,718,920.00
023600200100	Abia State Council For Arts & Culture	31,767,540.00	31,767,540.00	2,537,600.00	8,741,100.00	27.5%	23,026,440.00
023600300100	Abia State Tourism Board	32,450,000.00	32,450,000.00	3,510,600.00	13,418,078.00	41.4%	19,031,922.00
023200000000	Ministry of Petroleum and Solid Minerals	239,002,630.00	239,002,630.00	43,953,774.00	131,472,943.57	55.0%	107,529,686.43
023200100100	Ministry of Petroleum and Solid Minerals	160,050,000.00	160,050,000.00	43,953,774.00	102,215,873.40	63.9%	57,834,126.60
023200110100	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	78,952,630.00	78,952,630.00	-	29,257,070.17	37.1%	49,695,559.83
023400000000	Ministry of Works	1,488,097,670.00	1,488,097,670.00	-	579,000,000.00	38.9%	909,097,670.00
023400100100	Ministry of Works	1,468,097,670.00	1,468,097,670.00	-	579,000,000.00	39.4%	889,097,670.00
023400400100	Abia State Road Maintenance Agency (ABROMA)	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
023800000000	Ministry of Budget and Economic Planning	4,117,659,800.00	9,962,671,699.00	160,766,334.00	395,770,761.40	4.0%	9,566,900,937.60
023800100100	Ministry of Budget and Economic Planning	3,688,259,810.00	9,533,271,709.00	114,050,200.00	294,931,698.12	3.1%	9,238,340,010.88
023800400100	Abia State Bureau of Statistics	24,856,150.00	24,856,150.00	1,328,000.00	2,520,080.00	10.1%	22,336,070.00
023800500100	Abia State Community & Social Development Agency	210,825,520.00	210,825,520.00	-	-	0.0%	210,825,520.00
023800600100	Abia State Social Safety Net Programme	39,750,000.00	39,750,000.00	-	-	0.0%	39,750,000.00
023800700100	Abia Policy Innovation Centre (APIC)	55,250,000.00	55,250,000.00	25,000,000.00	40,352,800.00	73.0%	14,897,200.00
023800800100	Bureau of Public Procurement(Due Process)	98,718,320.00	98,718,320.00	20,388,134.00	57,966,183.28	58.7%	40,752,136.72
023100000000	Ministry of Power & Public Utilities	1,165,708,870.00	1,165,708,870.00	126,848,300.00	268,417,875.00	23.0%	897,290,995.00
023100100100	Ministry of Power & Public Utilities	1,077,900,000.00	1,077,900,000.00	125,500,000.00	262,765,575.00	24.4%	815,134,425.00
023110200100	Abia State Water and Sewerage Corporation	71,978,970.00	71,978,970.00	850,000.00	4,374,000.00	6.1%	67,604,970.00
023110300100	Abia State Rural Water Sanitation Agency	15,829,900.00	15,829,900.00	498,300.00	1,278,300.00	8.1%	14,551,600.00
025300000000	Ministry of Lands and Housing	1,293,074,680.00	2,302,724,680.00	165,935,920.00	567,735,132.94	24.7%	1,734,989,547.06
025300100100	Ministry of Lands and Housing	529,808,700.00	917,058,700.00	120,000,000.00	229,839,850.00	25.1%	687,218,850.00
025301000100	Abia State Housing and Property Corporation	18,327,380.00	35,727,380.00	4,867,000.00	10,033,750.00	28.1%	25,693,630.00
025305600100	Umuahia Capital Development Authority (UCDA)	200,865,600.00	200,865,600.00	10,500,000.00	30,500,000.00	15.2%	170,365,600.00
025305700100	Abia State Estate Development Agency	65,100,000.00	65,100,000.00	5,218,920.00	13,669,821.94	21.0%	51,430,178.06
025305800100	Open Spaces Development Commission	25,500,000.00	25,500,000.00	2,750,000.00	5,979,750.00	23.5%	19,520,250.00
025305900100	Greater Aba Development Authority	303,173,000.00	908,173,000.00	-	233,980,826.00	25.8%	674,192,174.00
025306000100	Greater Ohafia Development Authority	150,300,000.00	150,300,000.00	22,600,000.00	43,731,135.00	29.1%	106,568,865.00
025400000000	Ministry of Poverty Reduction Alleviation and Social Protection	128,150,000.00	440,528,564.00	60,930,000.00	69,169,300.00	15.7%	371,359,264.00
025400100100	Ministry of Poverty Reduction Alleviation and Social Protection	128,150,000.00	440,528,564.00	60,930,000.00	69,169,300.00	15.7%	371,359,264.00
027200000000	Ministry of Industry and Small & Medium Enterprises	176,996,500.00	180,512,500.00	8,955,570.00	28,477,935.00	15.8%	152,034,565.00
027200100100	Ministry of Industry and Small & Medium Enterprises	150,705,700.00	150,705,700.00	8,955,570.00	27,477,935.00	18.2%	123,227,765.00
027200500100	Metallurgical Complex	26,290,800.00	29,806,800.00	-	1,000,000.00	3.4%	28,806,800.00

Code	Adminstrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
030000000000	LAW & JUSTICE SECTOR	1,987,998,990.00	2,341,193,590.00	447,595,170.00	1,035,954,511.83	44.2%	1,305,239,078.17
031800000000	Judiciary	640,889,200.00	994,083,800.00	257,751,945.00	540,665,313.00	54.4%	453,418,487.00
031801100100	Judicial Service Commission	57,302,300.00	57,302,300.00	5,010,000.00	20,760,000.00	36.2%	36,542,300.00
031805100100	Judiciary - High Court	330,000,000.00	630,000,000.00	202,243,095.00	378,986,463.00	60.2%	251,013,537.00
031805100200	Judiciary - Abia State Judiciary Multi-Door Court House	50,000,000.00	50,000,000.00	5,000,000.00	14,322,000.00	28.6%	35,678,000.00
031805200100	Judiciary - Customary Court of Appeal	203,586,900.00	256,781,500.00	45,498,850.00	126,596,850.00	49.3%	130,184,650.00
032600000000	Ministry of Justice	1,347,109,790.00	1,347,109,790.00	189,843,225.00	495,289,198.83	36.8%	851,820,591.17
032600100100	Ministry of Justice	1,321,700,000.00	1,321,700,000.00	188,846,725.00	493,385,350.83	37.3%	828,314,649.17
032600200100	Abia State Law Review and Reform Commission	25,409,790.00	25,409,790.00	996,500.00	1,903,848.00	7.5%	23,505,942.00
050000000000	SOCIAL SECTOR	12,051,492,380.00	12,816,102,380.00	1,482,292,355.00	3,710,432,380.30	29.0%	9,105,669,999.70
051300000000	Ministry of Youths and Sports Development	2,269,008,370.00	2,339,008,370.00	260,151,450.00	958,724,024.43	41.0%	1,380,284,345.57
051300100100	Ministry of Youths and Sports Development	422,123,410.00	462,123,410.00	12,726,000.00	45,790,000.00	9.9%	416,333,410.00
051300200100	Enyimba Football Club	806,089,500.00	806,089,500.00	1,700,000.00	454,434,833.45	56.4%	351,654,666.55
051300300100	Abia Warriors Football Club	502,431,200.00	502,431,200.00	172,805,000.00	291,244,000.00	58.0%	211,187,200.00
051300400100	Abia Comets Football Club	98,000,000.00	98,000,000.00	18,037,600.00	29,195,900.00	29.8%	68,804,100.00
051300500100	Abia State Sports Council	45,701,250.00	75,701,250.00	3,974,000.00	15,643,975.00	20.7%	60,057,275.00
051300600100	Youths Sports Federation of Nigeria (YSFON)	140,000,000.00	140,000,000.00	7,642,050.00	16,501,954.98	11.8%	123,498,045.02
051300700100	Abia Angels Football Club	103,937,300.00	103,937,300.00	-	23,907,800.00	23.0%	80,029,500.00
051300800100	Abia State Disability Commission	150,725,710.00	150,725,710.00	43,266,800.00	82,005,561.00	54.4%	68,720,149.00
051400000000	Ministry of Women Affairs and Social Development	372,258,870.00	372,258,870.00	12,994,900.00	84,276,434.00	22.6%	287,982,436.00
051400100100	Ministry of Women Affairs and Social Development	372,258,870.00	372,258,870.00	12,994,900.00	84,276,434.00	22.6%	287,982,436.00
051700000000	Ministry of Basic and Secondary Education	1,032,579,520.00	1,032,579,520.00	37,202,500.00	184,683,669.64	17.9%	847,895,850.36
051700100100	Ministry of Basic and Secondary Education	292,067,810.00	292,067,810.00	16,960,000.00	52,638,922.00	18.0%	239,428,888.00
051700200100	Abia State Education for Employment Agency (EforE)	22,225,000.00	22,225,000.00	-	-	0.0%	22,225,000.00
051700300100	Abia State Universal Basic Education Board (ASUBEB)	415,506,900.00	415,506,900.00	-	67,297,312.55	16.2%	348,209,587.45
051700400100	Abia State Continuing Teachers Training Board	21,225,220.00	21,225,220.00	5,490,000.00	10,390,000.00	49.0%	10,835,220.00
051700800100	Abia State Library Board	23,648,950.00	23,648,950.00	-	2,526,898.00	10.7%	21,122,052.00
051701000100	Agency for Mass Literacy, Adult and Non - Formal Education	33,181,400.00	33,181,400.00	225,400.00	225,400.00	0.7%	32,956,000.00
051705100100	Secondary Education Management Board (SEMB)	83,316,000.00	83,316,000.00	11,934,500.00	47,012,537.09	56.4%	36,303,462.91
051705600100	Abia State Scholarship Board	20,003,900.00	20,003,900.00	-	-	0.0%	20,003,900.00
051706400100	Abia State Examinations Development Commission	70,894,500.00	70,894,500.00	500,000.00	2,500,000.00	3.5%	68,394,500.00
051706500100	Abia State Education Support Fee And Education Trust Fund	50,509,840.00	50,509,840.00	2,092,600.00	2,092,600.00	4.1%	48,417,240.00
052100000000	Ministry of Health	2,315,499,770.00	2,874,699,770.00	290,613,890.00	622,884,154.00	21.7%	2,251,815,616.00
052100100100	Ministry of Health	87,400,500.00	87,400,500.00	14,560,000.00	36,134,500.00	41.3%	51,266,000.00
052100200100	Abia State Health Insurance Agency	30,480,000.00	30,480,000.00	12,634,500.00	25,593,800.00	84.0%	4,886,200.00
052100300100	Abia State Primary Health Care Development Agency	60,180,200.00	60,180,200.00	3,806,761.00	4,496,761.00	7.5%	55,683,439.00
052102600100	Abia State University Teaching Hospital - Aba	210,098,470.00	746,298,470.00	30,000,000.00	60,000,000.00	8.0%	686,298,470.00
052102700100	Abia State College of Health Sciences & Mgt Technology - Aba	261,735,900.00	261,735,900.00	12,000,000.00	12,000,000.00	4.6%	249,735,900.00
052102800100	Abia State Specialist Hospital & Diagnostic Centre, Umuahia	488,233,860.00	488,233,860.00	54,515,000.00	162,809,602.00	33.3%	325,424,258.00
052110200100	Abia State Hospitals Management Board	1,013,500,000.00	1,013,500,000.00	141,421,629.00	271,145,229.00	26.8%	742,354,771.00
052110300100	Abia State Eye Management Bureau	73,050,000.00	73,050,000.00	10,000,000.00	30,238,500.00	41.4%	42,811,500.00
052110400100	Abia State Agency For the Control of HIV/AIDS	90,820,840.00	113,820,840.00	11,676,000.00	20,465,762.00	18.0%	93,355,078.00
053500000000	Ministry of Environment	2,588,167,810.00	2,588,167,810.00	542,925,140.00	712,424,253.23	27.5%	1,875,743,556.77
053500100100	Ministry of Environment	292,067,810.00	292,067,810.00	27,996,420.00	77,430,626.00	26.5%	214,637,184.00
053501600100	Abia State Environmental Protection Agency (ASEPA)	2,296,100,000.00	2,296,100,000.00	514,928,720.00	634,993,627.23	27.7%	1,661,106,372.77
055100000000	Ministry of Local Government and Chieftaincy Affairs	21,033,300.00	146,443,300.00	25,000,000.00	32,333,300.00	22.1%	114,110,000.00
055100100100	Ministry of Local Government and Chieftaincy Affairs	21,033,300.00	146,443,300.00	25,000,000.00	32,333,300.00	22.1%	114,110,000.00
056900000000	Ministry of Tertiary Education	3,452,944,740.00	3,462,944,740.00	313,404,475.00	1,115,106,545.00	32.2%	2,347,838,195.00
056900100100	Ministry of Tertiary Education	110,125,900.00	120,125,900.00	23,486,600.00	55,983,257.00	46.6%	64,142,643.00
056900200100	Abia State Polytechnic, Aba	839,000,000.00	839,000,000.00	179,550,000.00	470,760,008.00	56.1%	368,239,992.00
056900300100	Abia State College of Education (Technical), Arochukuwu	123,762,210.00	123,762,210.00	5,967,875.00	8,963,280.00	7.2%	114,798,930.00
056900400100	Abia State University, Uturu	2,380,056,630.00	2,380,056,630.00	104,400,000.00	579,400,000.00	24.3%	1,800,656,630.00

Table 7: Capital Expenditure by Administrative Classification

Abia State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	611,668,958,620.00	726,433,522,753.00	66,261,322,055.69	203,331,008,582.75	28.0%	523,102,514,170.25
010000000000	ADMINISTRATION SECTOR	18,805,984,250.00	15,993,190,989.82	1,035,246,583.62	1,806,331,083.62	11.3%	14,186,859,906.20
011100000000	Government House	2,958,545,440.00	3,211,568,695.82	-	249,388,000.00	7.8%	2,962,180,695.82
011100100100	Office of the Governor - Government House	2,457,920,440.00	2,663,443,695.82	-	152,688,500.00	5.7%	2,510,755,195.82
011100100200	Office of the Deputy Governor - Government House	393,625,000.00	405,125,000.00	-	96,699,500.00	23.9%	308,425,500.00
011110100500	Public Private Partnership & Investment Promotions Office	107,000,000.00	143,000,000.00	-	-	0.0%	143,000,000.00
016100000000	Office of the Secretary to the State Government	2,485,537,680.00	2,264,376,275.00	260,253,898.82	498,520,398.82	22.0%	1,765,855,876.18
016100100100	Office of the Secretary to the State Government	1,266,037,680.00	893,037,680.00	260,253,898.82	498,520,398.82	55.8%	394,517,281.18
016101400100	Bureau of Political Affairs	350,000,000.00	350,000,000.00	-	-	0.0%	350,000,000.00
016101600100	Bureau of Economic Affairs	140,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
016101700100	Executive Council Secretariat	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
016101800100	Bureau of Special Services	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
016102100100	Abia State Liaison Office, Lagos	198,500,000.00	198,500,000.00	-	-	0.0%	198,500,000.00
016102100200	Abia State Liaison Office, Abuja	40,000,000.00	84,831,595.00	-	-	0.0%	84,831,595.00
016103700100	Christian Pilgrims Welfare Board	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
016103900100	Abia State Emergency Management Agency	166,000,000.00	251,000,000.00	-	-	0.0%	251,000,000.00
016104000100	Abia State Diaspora Commission	130,000,000.00	267,007,000.00	-	-	0.0%	267,007,000.00
011200000000	Abia State House of Assembly (The Legislature)	3,719,333,440.00	3,719,333,440.00	120,000,000.00	280,000,000.00	7.5%	3,439,333,440.00
011200300100	Abia State House of Assembly (The Legislature)	3,250,000,000.00	3,250,000,000.00	120,000,000.00	280,000,000.00	8.6%	2,970,000,000.00
011200400100	Abia State House of Assembly Service Commission	469,333,440.00	469,333,440.00	-	-	0.0%	469,333,440.00
012300000000	Ministry of Information	3,650,555,180.00	3,025,410,764.00	-	113,430,000.00	3.7%	2,911,980,764.00
012300100100	Ministry of Information	1,413,305,520.00	1,143,161,104.00	-	82,330,000.00	7.2%	1,060,831,104.00
012300300100	Broadcasting Corporation of Abia State	1,136,167,960.00	948,667,960.00	-	-	0.0%	948,667,960.00
012300500100	Abia State Orientation Agency	293,550,000.00	223,550,000.00	-	31,100,000.00	13.9%	192,450,000.00
012305500100	Abia State Printing & Publishing Corporation	536,281,700.00	586,281,700.00	-	-	0.0%	586,281,700.00
012305600100	Abia State Signage & Advertisement Agency (ABSSAA)	271,250,000.00	123,750,000.00	-	-	0.0%	123,750,000.00
012400000000	Home Land Security	3,434,780,000.00	2,024,780,000.00	629,452,684.80	629,452,684.80	31.1%	1,395,327,315.20
012400100100	Home Land Security	1,597,780,000.00	727,780,000.00	-	-	0.0%	727,780,000.00
012400200100	Abia State Fire Service	1,837,000,000.00	1,297,000,000.00	629,452,684.80	629,452,684.80	48.5%	667,547,315.20
012500000000	Office of the Head of Service	1,458,504,570.00	717,643,875.00	-	-	0.0%	717,643,875.00
012500100100	Office of the Head of Service	1,012,138,300.00	284,367,605.00	-	-	0.0%	284,367,605.00
012500500100	Bureau of Training	42,470,000.00	42,470,000.00	-	-	0.0%	42,470,000.00
012500500200	Bureau of Common Services & Service Monitoring	67,800,000.00	67,800,000.00	-	-	0.0%	67,800,000.00
012500500300	Bureau of Service Welfare	90,923,100.00	90,923,100.00	-	-	0.0%	90,923,100.00
012500500400	Bureau of Administration	89,227,970.00	91,477,970.00	-	-	0.0%	91,477,970.00
012500500700	Bureau of Establishments and Pensions	127,425,200.00	127,425,200.00	-	-	0.0%	127,425,200.00
012500600100	Abia State Pensions Board	28,520,000.00	13,180,000.00	-	-	0.0%	13,180,000.00
014000000000	Office of the Auditor General	166,381,940.00	166,381,940.00	-	10,000,000.00	6.0%	156,381,940.00
014000100100	Office of the Auditor General (State)	98,781,940.00	98,781,940.00	-	10,000,000.00	10.1%	88,781,940.00
014000200100	Office of the Auditor General (Local Government)	67,600,000.00	67,600,000.00	-	-	0.0%	67,600,000.00
014700000000	Civil Service Commission	283,000,000.00	266,900,000.00	25,540,000.00	25,540,000.00	9.6%	241,360,000.00
014700100100	Civil Service Commission	283,000,000.00	266,900,000.00	25,540,000.00	25,540,000.00	9.6%	241,360,000.00
014800000000	Abia State Independent Electoral Commission (ABSIEC)	241,000,000.00	141,000,000.00	-	-	0.0%	141,000,000.00
014800100100	Abia State Independent Electoral Commission (ABSIEC)	241,000,000.00	141,000,000.00	-	-	0.0%	141,000,000.00
014900000000	Local Government Service Commission	54,000,000.00	171,450,000.00	-	-	0.0%	171,450,000.00
014900100100	Local Government Service Commission	41,500,000.00	158,950,000.00	-	-	0.0%	158,950,000.00
014900700100	Local Government Staff Pensions Board	12,500,000.00	12,500,000.00	-	-	0.0%	12,500,000.00
012700000000	Ministry of Labour and Productivity	354,346,000.00	284,346,000.00	-	-	0.0%	284,346,000.00
012700100100	Ministry of Labour and Productivity	354,346,000.00	284,346,000.00	-	-	0.0%	284,346,000.00

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
020000000000	ECONOMIC SECTOR	349,509,376,010.00	432,101,634,453.62	46,623,134,099.16	171,679,444,671.64	39.7%	260,422,189,781.98
021500000000	Ministry of Agriculture	32,036,062,930.00	23,958,062,930.00	-	219,048,835.00	0.9%	23,739,014,095.00
021500100100	Ministry of Agriculture	30,703,288,180.00	23,118,288,180.00	-	219,048,835.00	0.9%	22,899,239,345.00
021510200100	Abia Agricultural Development Program (AADP)	1,332,774,750.00	839,774,750.00	-	-	0.0%	839,774,750.00
022000000000	Ministry of Finance	6,236,588,300.00	5,995,063,300.00	100,728,500.00	355,652,270.00	5.9%	5,639,411,030.00
022000100100	Ministry of Finance	4,640,040,000.00	5,073,515,000.00	87,248,500.00	342,172,270.00	6.7%	4,731,342,730.00
022000700100	Office of the Accountant- General	771,000,000.00	171,000,000.00	13,480,000.00	13,480,000.00	7.9%	157,520,000.00
022000800100	Board of Internal Revenue	675,740,000.00	600,740,000.00	-	-	0.0%	600,740,000.00
022001000100	Abia State Physical Planning and Infrastructural Dev Fund	149,808,300.00	149,808,300.00	-	-	0.0%	149,808,300.00
022200000000	Ministry of Trade and Commerce	2,687,745,000.00	1,132,000,000.00	-	-	0.0%	1,132,000,000.00
022200100100	Ministry of Trade and Commerce	2,537,745,000.00	982,000,000.00	-	-	0.0%	982,000,000.00
022200700100	Abia State Marketing & Quality Management Agency	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
022800000000	Ministry of Science and Technology	1,312,480,000.00	3,192,934,669.57	-	7,240,000.00	0.2%	3,185,694,669.57
022800100100	Ministry of Science and Technology	1,312,480,000.00	3,192,934,669.57	-	7,240,000.00	0.2%	3,185,694,669.57
022900000000	Ministry of Transport	6,823,425,970.00	20,609,579,456.13	8,766,153,486.00	13,936,721,198.57	67.6%	6,672,858,257.56
022900100100	Ministry of Transport	5,704,085,970.00	19,490,239,456.13	8,766,153,486.00	13,917,153,486.00	71.4%	5,573,085,970.13
022900800100	Abia State Passenger Integrated Manifest Scheme (ASPIMS)	181,000,000.00	181,000,000.00	-	-	0.0%	181,000,000.00
022905300100	Abia Transport Corporation (Abia Line Network)	688,000,000.00	688,000,000.00	-	19,567,712.57	2.8%	668,432,287.43
022905700100	Abia State Road Traffic Management Agency	250,340,000.00	250,340,000.00	-	-	0.0%	250,340,000.00
023600000000	Ministry of Arts, Culture and Creative Economy	1,625,701,860.00	2,165,701,860.00	10,000,000.00	171,150,000.00	7.9%	1,994,551,860.00
023600100100	Ministry of Arts, Culture and Creative Economy	1,203,551,860.00	1,743,551,860.00	-	161,150,000.00	9.2%	1,582,401,860.00
023600200100	Abia State Council For Arts & Culture	297,450,000.00	297,450,000.00	10,000,000.00	10,000,000.00	3.4%	287,450,000.00
023600300100	Abia State Tourism Board	124,700,000.00	124,700,000.00	-	-	0.0%	124,700,000.00
023200000000	Ministry of Petroleum and Solid Minerals	5,740,990,000.00	5,650,990,000.00	49,981,405.60	1,100,054,400.40	19.5%	4,550,935,599.60
023200100100	Ministry of Petroleum and Solid Minerals	1,085,000,000.00	995,000,000.00	49,981,405.60	337,072,650.40	33.9%	657,927,349.60
023200110100	Abia State Oil Producing Areas Development Comm. (ASOPADEC)	4,655,990,000.00	4,655,990,000.00	-	762,981,750.00	16.4%	3,893,008,250.00
023400000000	Ministry of Works	125,800,283,460.00	147,779,823,898.48	19,307,981,618.79	121,602,200,387.40	82.3%	26,177,623,511.08
023400100100	Ministry of Works	125,800,283,460.00	147,779,823,898.48	19,307,981,618.79	121,602,200,387.40	82.3%	26,177,623,511.08
023800000000	Ministry of Budget and Economic Planning	29,323,422,200.00	43,729,642,364.87	792,675,976.74	1,945,146,333.61	4.4%	41,784,496,031.26
023800100100	Ministry of Budget and Economic Planning	22,751,292,250.00	37,496,318,719.87	174,675,976.74	1,316,546,333.61	3.5%	36,179,772,386.26
023800400100	Abia State Bureau of Statistics	497,984,700.00	413,363,395.00	-	-	0.0%	413,363,395.00
023800500100	Abia State Community & Social Development Agency	3,415,158,000.00	3,398,873,000.00	-	-	0.0%	3,398,873,000.00
023800600100	Abia State Social Safety Net Programme	300,000,000.00	494,800,000.00	-	-	0.0%	494,800,000.00
023800700100	Abia Policy Innovation Centre (APIC)	2,234,800,000.00	1,802,100,000.00	618,000,000.00	628,600,000.00	34.9%	1,173,500,000.00
023800800100	Bureau of Public Procurement(Due Process)	124,187,250.00	124,187,250.00	-	-	0.0%	124,187,250.00
023100000000	Ministry of Power & Public Utilities	22,036,737,400.00	27,271,960,136.52	533,995,812.88	4,195,716,066.88	15.4%	23,076,244,069.64
023100100100	Ministry of Power & Public Utilities	20,863,236,000.00	26,098,458,736.52	533,995,812.88	4,195,716,066.88	16.1%	21,902,742,669.64
023110200100	Abia State Water and Sewerage Corporation	285,000,000.00	285,000,000.00	-	-	0.0%	285,000,000.00
023110300100	Abia State Rural Water Sanitation Agency	888,501,400.00	888,501,400.00	-	-	0.0%	888,501,400.00
025300000000	Ministry of Lands and Housing	110,865,565,720.00	138,108,888,913.74	17,046,623,299.15	28,131,521,179.78	20.4%	109,977,367,733.96
025300100100	Ministry of Lands and Housing	73,507,617,500.00	91,724,389,139.29	13,939,201,104.62	20,329,838,131.08	22.2%	71,394,551,008.21
025301000100	Abia State Housing and Property Corporation	650,000,000.00	685,000,000.00	27,500,000.00	35,800,000.00	5.2%	649,200,000.00
025305600100	Umuahia Capital Development Authority (UCDA)	350,000,000.00	5,280,819,830.00	-	26,320,000.00	0.5%	5,254,499,830.00
025305700100	Abia State Estate Development Agency	531,550,000.00	531,550,000.00	38,999,000.00	58,355,500.00	11.0%	473,194,500.00
025305800100	Open Spaces Development Commission	194,500,000.00	206,500,000.00	-	-	0.0%	206,500,000.00
025305900100	Greater Aba Development Authority	28,405,923,220.00	32,454,654,944.45	1,202,253,194.53	5,361,160,048.70	16.5%	27,093,494,895.75
025306000100	Greater Ohafia Development Authority	7,225,975,000.00	7,225,975,000.00	1,838,670,000.00	2,320,047,500.00	32.1%	4,905,927,500.00
025400000000	Ministry of Poverty Reduction Alleviation and Social Protection	2,979,418,170.00	5,566,031,924.31	-	-	0.0%	5,566,031,924.31
025400100100	Ministry of Poverty Reduction Alleviation and Social Protection	2,979,418,170.00	5,566,031,924.31	-	-	0.0%	5,566,031,924.31
027200000000	Ministry of Industry and Small & Medium Enterprises	2,040,955,000.00	6,940,955,000.00	14,994,000.00	14,994,000.00	0.2%	6,925,961,000.00
027200100100	Ministry of Industry and Small & Medium Enterprises	2,005,955,000.00	6,905,955,000.00	14,994,000.00	14,994,000.00	0.2%	6,890,961,000.00
027200500100	Metallurgical Complex	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
030000000000	LAW & JUSTICE SECTOR	4,240,986,480.00	4,171,691,880.00	15,000,000.00	92,590,104.60	2.2%	4,079,101,775.40
031800000000	Judiciary	2,610,000,000.00	2,541,805,400.00	15,000,000.00	40,000,000.00	1.6%	2,501,805,400.00
031801100100	Judicial Service Commission	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
031805100100	Judiciary - High Court	1,252,000,000.00	1,237,000,000.00	15,000,000.00	40,000,000.00	3.2%	1,197,000,000.00
031805100200	Judiciary - Abia State Judicairy Multi-Door Court House	205,000,000.00	205,000,000.00	-	-	0.0%	205,000,000.00
031805200100	Judiciary - Customary Court of Appeal	1,123,000,000.00	1,069,805,400.00	-	-	0.0%	1,069,805,400.00
032600000000	Ministry of Justice	1,630,986,480.00	1,629,886,480.00	-	52,590,104.60	3.2%	1,577,296,375.40
032600100100	Ministry of Justice	1,524,000,000.00	1,524,000,000.00	-	52,590,104.60	3.5%	1,471,409,895.40
032600200100	Abia State Law Review and Reform Commission	106,986,480.00	105,886,480.00	-	-	0.0%	105,886,480.00

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
050000000000	SOCIAL SECTOR	239,112,611,880.00	274,167,005,429.56	18,587,941,372.91	29,752,642,722.89	10.9%	244,414,362,706.67
051300000000	Ministry of Youths and Sports Development	4,386,360,000.00	3,689,959,999.50	11,650,000.00	340,975,000.00	9.2%	3,348,984,999.50
051300100100	Ministry of Youths and Sports Development	4,135,560,000.00	3,439,159,999.50	-	320,975,000.00	9.3%	3,118,184,999.50
051300800100	Abia State Disability Commission	250,800,000.00	250,800,000.00	11,650,000.00	20,000,000.00	8.0%	230,800,000.00
051400000000	Ministry of Women Affairs and Social Development	2,297,000,000.00	2,297,000,000.00	472,700,000.00	477,450,000.00	20.8%	1,819,550,000.00
051400100100	Ministry of Women Affairs and Social Development	2,297,000,000.00	2,297,000,000.00	472,700,000.00	477,450,000.00	20.8%	1,819,550,000.00
051700000000	Ministry of Basic and Secondary Education	101,446,102,630.00	101,475,502,055.79	10,966,279,964.23	16,875,862,090.77	16.6%	84,599,639,965.02
051700100100	Ministry of Basic and Secondary Education	75,489,139,060.00	75,572,358,485.79	10,862,449,964.23	16,439,175,750.77	21.8%	59,133,182,735.02
051700200100	Abia State Education for Employment Agency (EforE)	-	471,840,050.00	-	-	0.0%	471,840,050.00
051700300100	Abia State Universal Basic Education Board (ASUBEB)	20,280,325,000.00	20,280,325,000.00	-	279,956,340.00	1.4%	20,000,368,660.00
051700400100	Abia State Continuing Teachers Training Board	21,580,600.00	20,530,600.00	-	-	0.0%	20,530,600.00
051700800100	Abia State Library Board	934,770,000.00	882,000,000.00	-	-	0.0%	882,000,000.00
051701000100	Agency for Mass Literacy, Adult and Non - Formal Education	684,820,000.00	684,820,000.00	1,000,000.00	31,000,000.00	4.5%	653,820,000.00
051705100100	Secondary Education Management Board (SEMB)	1,152,580,000.00	1,152,580,000.00	-	-	0.0%	1,152,580,000.00
051705600100	Abia State Scholarship Board	141,501,800.00	141,501,800.00	-	-	0.0%	141,501,800.00
051706400100	Abia State Examinations Development Commission	1,797,625,000.00	1,797,625,000.00	102,830,000.00	125,730,000.00	7.0%	1,671,895,000.00
051706500100	Abia State Education Support Fee And Education Trust Fund	471,921,120.00	471,921,120.00	-	-	0.0%	471,921,120.00
052100000000	Ministry of Health	97,873,479,930.00	112,568,204,780.00	3,179,342,325.68	6,041,902,849.12	5.4%	106,526,301,930.88
052100100100	Ministry of Health	55,289,145,600.00	68,839,145,600.00	2,834,308,425.68	4,745,203,687.12	6.9%	64,093,941,912.88
052100200100	Abia State Health Insurance Agency	4,931,949,450.00	4,686,368,850.00	-	514,800,000.00	11.0%	4,171,568,850.00
052100300100	Abia State Primary Health Care Development Agency	2,075,689,160.00	2,075,689,160.00	50,706,000.00	50,706,000.00	2.4%	2,024,983,160.00
052102600100	Abia State University Teaching Hospital - Aba	4,562,073,120.00	4,025,873,120.00	-	24,800,000.00	0.6%	4,001,073,120.00
052102700100	Abia State College of Health Sciences & Mgt Technology - Aba	10,496,866,500.00	10,496,866,500.00	-	-	0.0%	10,496,866,500.00
052102800100	Abia State Specialist Hospital & Diagnostic Centre, Umuahia	4,570,874,100.00	6,313,377,093.08	40,977,900.00	40,977,900.00	0.6%	6,272,399,193.08
052110200100	Abia State Hospitals Management Board	12,250,000,000.00	12,470,002,456.92	-	180,845,262.00	1.5%	12,289,157,194.92
052110300100	Abia State Eye Management Bureau	2,399,682,000.00	2,379,682,000.00	208,350,000.00	359,175,000.00	15.1%	2,020,507,000.00
052110400100	Abia State Agency For the Control of HIV/AIDS	1,297,200,000.00	1,281,200,000.00	45,000,000.00	125,395,000.00	9.8%	1,155,805,000.00
053500000000	Ministry of Environment	9,413,097,360.00	11,624,097,360.00	1,269,909,000.00	2,968,692,700.00	25.5%	8,655,404,660.00
053500100100	Ministry of Environment	5,945,719,110.00	5,945,719,110.00	1,191,464,000.00	1,241,964,000.00	20.9%	4,703,755,110.00
053501600100	Abia State Environmental Protection Agency (ASEPA)	3,467,378,250.00	5,678,378,250.00	78,445,000.00	1,726,728,700.00	30.4%	3,951,649,550.00
055100000000	Ministry of Local Government and Chieftaincy Affairs	324,731,010.00	324,731,010.00	-	-	0.0%	324,731,010.00
055100100100	Ministry of Local Government and Chieftaincy Affairs	324,731,010.00	324,731,010.00	-	-	0.0%	324,731,010.00
056900000000	Ministry of Tertiary Education	23,371,840,950.00	42,187,510,224.27	2,688,060,083.00	3,047,760,083.00	7.2%	39,139,750,141.27
056900100100	Ministry of Tertiary Education	10,628,553,450.00	14,135,294,472.47	73,130,000.00	432,830,000.00	3.1%	13,702,464,472.47
056900200100	Abia State Polytechnic, Aba	3,850,000,000.00	9,928,937,229.33	66,260,000.00	66,260,000.00	0.7%	9,862,677,229.33
056900300100	Abia State College of Education (Technical), Arochukuwu	2,947,037,500.00	2,947,037,500.00	490,000,000.00	490,000,000.00	16.6%	2,457,037,500.00
056900400100	Abia State University, Uturu	5,946,250,000.00	15,176,241,022.47	2,058,670,083.00	2,058,670,083.00	13.6%	13,117,570,939.47

Table 8: Other Expenditure by Administrative Classification

Abia State Government Budget Performance Report 2025 Q3 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<i>Total Other Expenditure</i>	<i>23,291,769,029.00</i>	<i>23,291,769,029.00</i>	<i>2,552,585,381.82</i>	<i>6,619,858,526.14</i>	<i>28.4%</i>	<i>16,671,910,502.86</i>
020000000000	ECONOMIC SECTOR	23,291,769,029.00	23,291,769,029.00	2,552,585,381.82	6,619,858,526.14	28.4%	16,671,910,502.86
022000000000	Ministry of Finance	23,291,769,029.00	23,291,769,029.00	2,552,585,381.82	6,619,858,526.14	28.4%	16,671,910,502.86
022000700100	Office of the Accountant- General	23,291,769,029.00	23,291,769,029.00	2,552,585,381.82	6,619,858,526.14	28.4%	16,671,910,502.86

3.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Abia State Government Budget Performance Report 2025 Q3 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	750,282,200,000.00	900,282,200,000.00	88,153,468,502.00	264,951,354,442.20	29.4%	635,330,845,557.80
2	EXPENDITURES	750,282,200,000.00	900,282,200,000.00	88,153,468,502.00	264,951,354,442.20	29.4%	635,330,845,557.80
21	PERSONNEL COST	77,341,339,750.00	99,523,173,774.00	15,478,137,411.02	43,600,798,292.28	43.8%	55,922,375,481.72
2101	SALARY	41,904,273,195.00	64,086,107,219.00	10,263,698,724.39	28,967,467,975.01	45.2%	35,118,639,244.00
210101	SALARIES AND WAGES	41,904,273,195.00	64,086,107,219.00	10,263,698,724.39	28,967,467,975.01	45.2%	35,118,639,244.00
21010101	SALARY	37,935,979,885.00	60,354,996,155.00	9,237,704,062.65	27,307,186,832.62	45.2%	33,047,809,322.39
21010102	OVER TIME PAYMENTS	1,687,011,419.00	1,687,011,419.00	429,867,622.83	656,555,825.61	38.9%	1,030,455,593.39
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	2,281,281,891.00	2,044,099,645.00	596,127,038.91	1,003,725,316.78	49.1%	1,040,374,328.22
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,673,619,211.00	15,673,619,211.00	2,472,188,114.96	6,729,270,788.05	42.9%	8,944,348,422.95
210201	ALLOWANCES	15,566,509,115.00	15,566,509,115.00	2,472,188,114.96	6,729,270,788.05	43.2%	8,837,238,326.95
21020101	HOUSING/RENT ALLOWANCE	4,448,196,700.00	4,448,196,700.00	1,037,055,437.94	2,623,691,469.88	59.0%	1,824,505,230.12
21020102	TRANSPORT ALLOWANCE	1,361,878,643.00	1,361,878,643.00	191,518,904.82	950,146,173.05	69.8%	411,732,469.95
21020103	MEAL SUBSIDY	778,350,332.00	778,350,332.00	90,647,321.09	437,057,133.63	56.2%	341,293,198.37
21020104	UTILITY ALLOWANCE	2,744,901,058.00	2,744,901,058.00	278,743,195.47	600,195,302.92	21.9%	2,144,705,755.08
21020105	ENTERTAINMENT ALLOWANCE	109,544,469.00	109,544,469.00	12,289,094.55	40,379,864.65	36.9%	69,164,604.35
21020106	LEAVE ALLOWANCE	945,470,701.00	945,470,701.00	137,581,460.07	235,897,832.05	25.0%	709,572,868.95
21020107	DOMESTIC STAFF ALLOWANCE	648,180,932.00	648,180,932.00	104,043,868.18	437,367,722.13	67.5%	210,813,209.88
21020108	SHIFT ALLOWANCE	284,288,006.00	284,288,006.00	78,625,874.41	156,355,116.41	55.0%	127,932,889.59
21020111	HAZARD ALLOWANCE	1,172,774,330.00	1,172,774,330.00	155,074,549.15	389,742,121.15	33.2%	783,032,208.85
21020110	CLINICAL ALLOWANCE	140,420,833.00	140,420,833.00	5,672,826.85	7,756,032.29	5.5%	132,664,800.71
21020113	TEACHING ALLOWANCE	123,603,424.00	123,603,424.00	5,678,317.66	22,042,012.10	17.8%	101,561,411.90
21020112	RURAL POSTING ALLOWANCE	190,623,233.00	190,623,233.00	29,085,013.48	57,479,335.22	30.2%	133,143,897.78
21020109	CALL DUTIES ALLOWANCE	467,529,474.00	467,529,474.00	86,980,905.66	208,718,875.54	44.6%	258,810,598.46
21020114	DUTY ALLOWANCE	568,786,290.00	568,786,290.00	57,574,535.75	101,387,435.75	17.8%	467,398,854.25
21020115	NEWS PAPER ALLOWANCE	6,243,321.00	6,243,321.00	702,642.72	2,161,392.64	34.6%	4,081,928.36
21020116	MEDICAL ALLOWANCE	99,717,496.00	99,717,496.00	18,700,084.75	57,225,820.61	57.4%	42,491,675.39
21020118	NON-CLINICAL ALLOWANCE	630,038,880.00	630,038,880.00	68,406,492.06	173,357,224.44	27.5%	456,681,655.56
21020119	RESEARCH ALLOWANCE (FIELD WORK & OTHER RESEARCHES)	14,693,720.00	14,693,720.00	4,176,838.61	4,176,838.61	28.4%	10,516,881.39
21020123	GOVERNING COUNCIL ALLOWANCE	26,470,000.00	26,470,000.00	-	-	0.0%	26,470,000.00
21020124	SPECIALIST ALLOWANCE	56,864,390.00	56,864,390.00	13,417,591.00	19,761,460.42	34.8%	37,102,929.58
21020125	TOOLS/TOUCH ALLOWANCE	7,222,946.00	7,222,946.00	-	1,641,408.00	22.7%	5,581,538.00
21020126	FURNITURE ALLOWANCE	420,968,260.00	420,968,260.00	30,796,239.30	30,796,239.30	7.3%	390,172,020.70
21020127	UNIFORM/OUTFIT ALLOWANCE	47,113,547.00	47,113,547.00	12,318,495.72	37,735,691.54	80.1%	9,377,855.46
21020128	JOURNAL ALLOWANCE	374,350.00	374,350.00	-	-	0.0%	374,350.00
21020129	ACCESSORS OF FAMILY AND JUVENILES COURT ALLOWANCE	8,640,000.00	8,640,000.00	1,080,000.00	1,080,000.00	12.5%	7,560,000.00
21020130	MAGISTRATE ALLOWANCE	214,653,780.00	214,653,780.00	39,699,930.00	120,799,790.00	56.3%	93,853,990.00
21020131	PRESIDING OFFICERS AND MEMBERS OF SAME COURT ALLOWANCE	48,960,000.00	48,960,000.00	12,318,495.72	12,318,495.72	25.2%	36,641,504.28
210202	SOCIAL CONTRIBUTIONS	107,110,096.00	107,110,096.00	-	-	0.0%	107,110,096.00
21020201	NHIS CONTRIBUTION	7,110,096.00	7,110,096.00	-	-	0.0%	7,110,096.00
21020202	CONTRIBUTORY PENSION	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
2103	SOCIAL BENEFITS	19,763,447,344.00	19,763,447,344.00	2,742,250,571.67	7,904,059,529.22	40.0%	11,859,387,814.78
210301	SOCIAL BENEFITS	19,763,447,344.00	19,763,447,344.00	2,742,250,571.67	7,904,059,529.22	40.0%	11,859,387,814.78
21030101	GRATUITY	3,136,318,479.00	3,136,318,479.00	-	-	0.0%	3,136,318,479.00
21030102	PENSION	16,392,458,865.00	16,392,458,865.00	2,688,855,174.69	7,848,113,564.30	47.9%	8,544,345,300.70
21030103	DEATH BENEFITS	156,868,000.00	156,868,000.00	-	46,749.90	0.0%	156,821,250.10
21030106	PENSION HARMONIZATION	5,000,000.00	5,000,000.00	-	2,503,818.04	50.1%	2,496,181.96
21030107	SEVERANCE ALLOWANCE	72,802,000.00	72,802,000.00	53,395,396.98	53,395,396.98	73.3%	19,406,603.02

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
22	OTHER RECURRENT COSTS	61,271,901,630.00	74,325,503,473.00	6,414,009,035.29	18,019,547,567.17	24.2%	56,305,955,905.83
2202	OVERHEAD COST	37,980,132,601.00	51,033,734,444.00	3,861,423,653.47	11,399,689,041.03	22.3%	39,634,045,402.97
220201	TRAVEL & TRANSPORT - GENERAL	4,523,835,635.00	5,280,302,923.00	569,212,871.00	1,595,577,141.68	30.2%	3,684,725,781.32
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,660,134,012.00	1,856,494,012.00	243,020,426.00	543,675,957.70	29.3%	1,312,818,054.30
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,538,797,988.00	1,651,760,778.00	170,324,350.00	568,188,082.98	34.4%	1,083,572,695.02
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,056,903,635.00	1,512,048,133.00	155,868,095.00	476,313,101.00	31.5%	1,035,735,032.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	268,000,000.00	260,000,000.00	-	7,400,000.00	2.8%	252,600,000.00
220202	UTILITIES - GENERAL	1,472,407,414.00	1,455,874,080.00	132,181,800.00	321,983,620.13	22.1%	1,133,890,459.87
22020201	ELECTRICITY CHARGES	1,212,922,296.00	1,197,038,962.00	114,800,000.00	280,249,153.59	23.4%	916,789,808.41
22020202	TELEPHONE CHARGES	29,140,400.00	21,140,400.00	1,000,000.00	6,316,666.00	29.9%	14,823,734.00
22020203	INTERNET ACCESS CHARGES	115,587,551.00	116,537,551.00	4,983,800.00	12,940,995.54	11.1%	103,596,555.46
22020204	SATELLITE BROADCASTING ACCESS CHARGES	5,422,000.00	4,422,000.00	500,000.00	500,000.00	11.3%	3,922,000.00
22020205	WATER RATES	29,036,192.00	29,036,192.00	-	1,680,000.00	5.8%	27,356,192.00
22020206	SEWERAGE CHARGES	5,050,000.00	5,050,000.00	-	-	0.0%	5,050,000.00
22020207	LEASED COMMUNICATION LINES(S)	1,132,790.00	1,132,790.00	-	-	0.0%	1,132,790.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	74,116,185.00	81,516,185.00	10,898,000.00	20,296,805.00	24.9%	61,219,380.00
220203	MATERIALS & SUPPLIES - GENERAL	2,316,320,909.00	3,348,591,743.00	223,246,402.42	815,363,008.10	24.3%	2,533,228,734.90
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	867,687,094.00	1,447,034,094.00	111,568,400.00	275,257,532.18	19.0%	1,171,776,561.82
22020302	BOOKS	51,600,170.00	56,600,170.00	2,970,450.00	17,787,079.00	31.4%	38,813,091.00
22020303	NEWSPAPERS	9,142,855.00	9,142,855.00	-	509,489.00	5.6%	8,633,366.00
22020304	MAGAZINES & PERIODICALS	44,088,200.00	34,088,200.00	-	184,512.00	0.5%	33,903,688.00
22020305	PRINTING OF NON-SECURITY DOCUMENTS	247,988,240.00	302,278,740.00	23,448,333.00	123,946,448.50	41.0%	178,332,291.50
22020306	PRINTING OF SECURITY DOCUMENTS	157,894,324.00	180,894,324.00	6,776,787.00	26,599,453.00	14.7%	154,294,871.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	290,058,568.00	674,958,568.00	48,371,112.42	145,354,120.42	21.5%	529,604,447.58
22020308	FIELD & CAMPING MATERIALS SUPPLIES	67,000,000.00	67,000,000.00	-	39,130,334.00	58.4%	27,869,666.00
22020309	UNIFORMS & OTHER CLOTHING	272,944,158.00	329,544,158.00	20,931,000.00	50,983,766.00	15.5%	278,560,392.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	253,915,300.00	193,048,634.00	1,882,500.00	124,217,454.00	64.3%	68,831,180.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	54,002,000.00	54,002,000.00	7,297,820.00	11,392,820.00	21.1%	42,609,180.00
220204	MAINTENANCE SERVICES - GENERAL	3,761,620,466.00	5,080,603,856.00	614,695,233.00	1,159,706,967.50	22.8%	3,920,896,888.50
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,027,028,689.00	1,133,170,519.00	196,664,280.00	350,263,329.55	30.9%	782,907,189.45
22020402	MAINTENANCE OF OFFICE FURNITURE	483,331,230.00	525,579,120.00	54,506,320.00	122,510,512.40	23.3%	403,068,607.60
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	841,801,574.00	855,400,159.00	94,095,455.00	236,052,096.69	27.6%	619,348,062.31
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	340,382,497.00	875,439,497.00	30,651,461.00	82,672,049.42	9.4%	792,767,447.58
22020405	MAINTENANCE OF PLANTS/GENERATORS	564,606,037.00	620,947,122.00	35,117,365.00	91,941,379.00	14.8%	529,005,743.00
22020406	OTHER MAINTENANCE SERVICES	462,220,439.00	1,030,317,439.00	199,160,352.00	269,267,600.44	26.1%	761,049,838.56
22020410	MAINTENANCE OF STREET LIGHTINGS	10,000,000.00	10,000,000.00	4,000,000.00	4,000,000.00	40.0%	6,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	5,250,000.00	10,250,000.00	500,000.00	500,000.00	4.9%	9,750,000.00
22020413	MINOR ROAD MAINTENANCE	27,000,000.00	19,500,000.00	-	2,500,000.00	12.8%	17,000,000.00
220205	TRAINING - GENERAL	842,138,000.00	869,538,000.00	56,262,360.00	122,016,976.31	14.0%	747,521,023.69
22020501	LOCAL TRAINING	682,413,100.00	689,913,100.00	43,402,360.00	109,156,976.31	15.8%	580,756,123.69
22020502	INTERNATIONAL TRAINING	159,724,900.00	179,624,900.00	12,860,000.00	12,860,000.00	7.2%	166,764,900.00
220206	OTHER SERVICES - GENERAL	3,617,207,035.00	4,610,303,238.00	743,860,125.00	1,728,411,519.65	37.5%	2,881,891,718.35
22020601	SECURITY SERVICES	1,086,846,353.00	1,683,942,556.00	250,534,666.00	593,329,552.48	35.2%	1,090,613,003.52
22020602	OFFICE RENT	137,753,300.00	525,003,300.00	120,200,000.00	191,627,334.00	36.5%	333,375,966.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	2,071,000,000.00	2,065,500,000.00	350,923,623.00	895,354,357.00	43.3%	1,170,145,643.00
22020605	CLEANING & FUMIGATION SERVICES	321,607,382.00	335,857,382.00	22,201,836.00	48,100,276.17	14.3%	287,757,105.83
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,096,253,351.00	6,281,713,351.00	167,524,784.00	1,242,987,871.13	19.8%	5,038,725,479.87
22020701	FINANCIAL CONSULTING	253,816,700.00	260,316,700.00	23,813,684.00	64,958,600.00	25.0%	195,358,100.00
22020702	INFORMATION TECHNOLOGY CONSULTING	800,022,300.00	2,525,522,300.00	5,040,700.00	83,520,700.00	3.3%	2,442,001,600.00
22020703	LEGAL SERVICES	1,209,638,171.00	1,164,288,171.00	90,482,500.00	358,926,605.13	30.8%	805,361,565.87
22020704	ENGINEERING SERVICES	1,459,999,980.00	1,730,599,980.00	11,808,400.00	617,824,466.00	35.7%	1,112,775,514.00
22020705	ARCHITECTURAL SERVICES	43,148,000.00	294,048,000.00	5,200,000.00	41,248,000.00	14.0%	252,800,000.00
22020706	SURVEYING SERVICES	37,900,200.00	38,650,200.00	12,934,500.00	19,101,166.00	49.4%	19,549,034.00
22020708	MEDICAL CONSULTING	291,728,000.00	268,288,000.00	18,245,000.00	57,408,334.00	21.4%	210,879,666.00
220208	FUEL & LUBRICANTS - GENERAL	5,512,289,023.00	6,331,669,633.00	700,866,432.00	1,963,453,870.77	31.0%	4,368,215,762.23
22020801	MOTOR VEHICLE FUEL COST	2,274,055,574.00	2,983,136,184.00	288,347,532.00	793,573,372.51	26.6%	2,189,562,811.49
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	778,073,310.00	778,473,310.00	121,686,600.00	272,478,255.00	35.0%	505,995,055.00
22020803	PLANT / GENERATOR FUEL COST	2,455,814,401.00	2,563,714,401.00	290,832,300.00	896,402,243.26	35.0%	1,667,312,157.74
22020806	COOKING GAS/FUEL COST	4,345,738.00	6,345,738.00	-	1,000,000.00	15.8%	5,345,738.00
220209	FINANCIAL CHARGES - GENERAL	623,840,504.00	608,840,504.00	-	5,430,806.42	0.9%	603,409,697.58
22020901	BANK CHARGES (OTHER THAN INTEREST)	589,645,804.00	579,645,804.00	-	4,597,472.42	0.8%	575,048,331.58
22020902	INSURANCE PREMIUM	34,194,700.00	29,194,700.00	-	833,334.00	2.9%	28,361,366.00

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
220210	MISCELLANEOUS EXPENSES GENERAL	11,214,220,264.00	17,166,297,116.00	653,573,646.05	2,444,757,259.34	14.2%	14,721,539,856.66
22021001	REFRESHMENT & MEALS	352,251,085.00	384,751,085.00	29,424,491.58	128,725,611.58	33.5%	256,025,473.42
22021002	HONORARIUM & SITTING ALLOWANCE	2,426,280,247.00	2,516,970,247.00	102,956,250.00	284,780,666.00	11.3%	2,232,189,581.00
22021003	PUBLICITY & ADVERTISEMENTS	451,613,614.00	549,479,061.00	29,751,250.00	117,301,992.37	21.3%	432,177,068.63
22021004	MEDICAL EXPENSES-LOCAL	384,107,460.00	377,021,610.00	30,629,950.00	101,254,263.55	26.9%	275,767,346.45
22021005	ACCREDITATION EXERCISES	28,375,738.00	40,375,738.00	-	333,334.00	0.8%	40,042,404.00
22021006	POSTAGES & COURIER SERVICES	59,136,824.00	61,186,824.00	300,000.00	5,498,116.00	9.0%	55,688,708.00
22021007	WELFARE PACKAGES	1,145,684,668.00	1,367,293,778.00	136,997,704.47	573,722,692.35	42.0%	793,571,085.65
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	30,269,040.00	32,269,040.00	-	2,420,000.00	7.5%	29,849,040.00
22021009	SPORTING ACTIVITIES	1,401,939,321.00	1,449,289,321.00	192,859,000.00	741,518,034.00	51.2%	707,771,287.00
22021010	DIRECT TEACHING & LABORATORY COST	43,810,000.00	43,810,000.00	-	-	0.0%	43,810,000.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	33,230,000.00	33,230,000.00	13,730,000.00	14,995,000.00	45.1%	18,235,000.00
22021013	PROMOTION (SERVICE WIDE)	4,186,080.00	140,752,545.00	152,000.00	152,000.00	0.1%	140,600,545.00
22021014	Annual Budget Defence Expenses & Administration	73,698,433.00	78,998,433.00	450,000.00	3,149,337.98	4.0%	75,849,095.02
22021016	SERVICOM	41,480,899.00	38,880,899.00	823,000.00	1,028,095.00	2.6%	37,852,804.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	21,100,000.00	21,100,000.00	-	925,000.00	4.4%	20,175,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	2,000,000.00	2,000,000.00	-	83,334.00	4.2%	1,916,666.00
22021021	SPECIAL DAYS/CELEBRATIONS	508,806,733.00	1,062,638,413.00	21,000,000.00	74,154,334.00	7.0%	988,484,079.00
22021026	COMMON SERVICES (COMMITTEE/COMMISSIONS/INTERVENTIONS)	3,222,800,122.00	7,222,800,122.00	85,000,000.00	166,065,918.12	2.3%	7,056,734,203.88
22021028	RECESS ALLOWANCE	26,000,000.00	26,000,000.00	5,000,000.00	5,000,000.00	19.2%	21,000,000.00
22021029	PUBLIC RELATIONS	101,250,000.00	101,250,000.00	-	30,000,000.00	29.6%	71,250,000.00
22021031	PAYMENT FOR COST OF COLLECTION IGR	341,000,000.00	1,101,000,000.00	4,500,000.00	193,649,530.39	17.6%	907,350,469.61
22021032	CONTRACTORS/OTHER MISCELLANEOUS LIABILITIES	460,000,000.00	460,000,000.00	-	-	0.0%	460,000,000.00
22021033	PUBLIC PRIVATE PARTNERSHIP (PPP) FACILITATION FUND	55,200,000.00	55,200,000.00	-	-	0.0%	55,200,000.00
2206	PUBLIC DEBT CHARGES	23,291,769,029.00	23,291,769,029.00	2,552,585,381.82	6,619,858,526.14	28.4%	16,671,910,502.86
220601	FOREIGN INTEREST / DISCOUNT	3,600,000,000.00	3,600,000,000.00	40,628,725.95	3,013,984,096.63	83.7%	586,015,903.37
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	3,600,000,000.00	3,600,000,000.00	40,628,725.95	3,013,984,096.63	83.7%	586,015,903.37
220602	DOMESTIC INTEREST / DISCOUNT	16,191,769,029.00	16,191,769,029.00	1,120,434,649.86	1,683,796,433.85	10.4%	14,507,972,595.15
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	9,500,000,000.00	9,500,000,000.00	1,120,434,649.86	1,644,843,633.42	17.3%	7,855,156,366.58
22060202	DOMESTIC INTEREST / DISCOUNT - LONG TERM BORROWING	6,691,769,029.00	6,691,769,029.00	-	38,952,800.43	0.6%	6,652,816,228.57
220603	FOREIGN PRINCIPAL	2,000,000,000.00	2,000,000,000.00	1,391,522,006.01	1,391,522,006.01	69.6%	608,477,993.99
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWING	2,000,000,000.00	2,000,000,000.00	1,391,522,006.01	1,391,522,006.01	69.6%	608,477,993.99
220604	DOMESTIC PRINCIPAL	1,500,000,000.00	1,500,000,000.00	-	530,555,989.65	35.4%	969,444,010.35
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWING	1,500,000,000.00	1,500,000,000.00	-	530,555,989.65	35.4%	969,444,010.35
23	CAPITAL EXPENDITURE	611,668,958,620.00	726,433,522,753.00	66,261,322,055.69	203,331,008,582.75	28.0%	523,102,514,170.25
2301	FIXED ASSETS PURCHASED	108,920,964,150.00	111,514,503,354.77	3,424,669,400.00	9,841,759,684.09	8.8%	101,672,743,670.68
230101	PURCHASE OF FIXED ASSETS - GENERAL	108,920,964,150.00	111,514,503,354.77	3,424,669,400.00	9,841,759,684.09	8.8%	101,672,743,670.68
23010101	PURCHASE / ACQUISITION OF LAND	35,416,795,000.00	43,136,438,432.09	1,056,129,000.00	3,350,731,192.67	7.8%	39,785,707,239.42
23010102	PURCHASE OF OFFICE BUILDINGS	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00
23010104	PURCHASE MOTOR CYCLES	210,500,000.00	275,500,000.00	-	-	0.0%	275,500,000.00
23010105	PURCHASE OF MOTOR VEHICLES	5,505,400,000.00	5,498,925,000.00	-	99,725,756.32	1.8%	5,399,199,243.68
23010106	PURCHASE OF VANS	1,955,000,000.00	1,981,007,000.00	-	-	0.0%	1,981,007,000.00
23010107	PURCHASE OF TRUCKS	1,640,120,000.00	1,305,120,000.00	-	153,000,000.00	11.7%	1,152,120,000.00
23010108	PURCHASE OF BUSES	3,988,015,200.00	3,819,015,200.00	-	3,952,000.00	0.1%	3,815,063,200.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	6,882,119,250.00	6,247,038,300.00	262,132,500.00	564,550,270.00	9.0%	5,682,488,030.00
23010113	PURCHASE OF COMPUTERS	123,440,000.00	92,950,000.00	-	-	0.0%	92,950,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	60,119,600.00	52,598,000.00	-	-	0.0%	52,598,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	254,270,500.00	241,500,500.00	-	62,315,000.00	25.8%	179,185,500.00
23010117	PURCHASE OF SHREDDING MACHINES	3,850,000.00	3,850,000.00	-	-	0.0%	3,850,000.00
23010118	PURCHASE OF SCANNERS	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	3,012,585,500.00	2,820,385,500.00	165,680,000.00	1,192,680,000.00	42.3%	1,627,705,500.00
23010120	PURCHASE OF CANTEN / KITCHEN EQUIPMENT	37,500,000.00	38,000,000.00	-	-	0.0%	38,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	10,037,500.00	10,037,500.00	-	-	0.0%	10,037,500.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	29,563,978,834.00	20,730,884,284.00	1,323,927,900.00	2,798,976,655.10	13.5%	17,931,907,628.90
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	670,537,500.00	685,537,500.00	530,000,000.00	550,000,000.00	80.2%	135,537,500.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	4,621,356,620.00	4,721,356,620.00	-	274,862,590.00	5.8%	4,446,494,030.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	552,000,000.00	502,000,000.00	26,800,000.00	28,128,320.00	5.6%	473,871,680.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	135,000,000.00	135,000,000.00	-	26,560,000.00	19.7%	108,440,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	7,142,700,000.00	5,995,000,000.00	-	11,000,000.00	0.2%	5,984,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	549,580,000.00	24,580,000.00	-	-	0.0%	24,580,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	3,187,063,620.00	7,839,063,620.00	-	114,700,000.00	1.5%	7,724,363,620.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	98,000,000.00	98,000,000.00	10,000,000.00	10,000,000.00	10.2%	88,000,000.00
23010132	PURCH. & INSTALLATION OF SECURITY EQUIP.(CCTV and Intercom)	139,816,000.00	156,816,000.00	-	-	0.0%	156,816,000.00
23010139	PURCHASE OF INFORMATION & COMMUNICATION EQUIPMENTS	2,980,179,026.00	4,922,899,898.68	50,000,000.00	600,577,900.00	12.2%	4,322,321,998.68
23010140	PURCHASE OF FARM MACHINERY AND EQUIPMENT	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
2302	CONSTRUCTION / PROVISION	238,145,058,680.00	301,409,794,891.92	39,649,219,356.47	131,589,879,952.42	43.7%	169,819,914,939.50
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	238,145,058,680.00	301,409,794,891.92	39,649,219,356.47	131,589,879,952.42	43.7%	169,819,914,939.50
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	26,725,771,935.00	57,470,986,153.02	10,970,702,200.00	12,017,401,200.00	20.9%	45,453,584,953.02
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	3,983,500,000.00	7,512,791,554.45	-	42,280,000.00	0.6%	7,470,511,554.45
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	10,593,379,000.00	16,528,601,736.52	336,288,812.88	2,257,151,316.88	13.7%	14,271,450,419.64
23020104	CONSTRUCTION / PROVISION OF HOUSING	2,522,490,000.00	2,853,955,000.00	673,130,000.00	702,555,000.00	24.6%	2,151,400,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	4,605,635,400.00	4,605,635,400.00	-	-	0.0%	4,605,635,400.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	8,857,954,940.00	7,817,954,940.00	-	1,172,300.00	0.0%	7,816,782,640.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32,833,608,650.00	40,852,536,901.80	2,048,670,083.00	2,048,670,083.00	5.0%	38,803,866,818.80
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	880,000,000.00	500,000,000.00	99,452,684.80	99,452,684.80	19.9%	400,547,315.20
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	2,031,250,000.00	1,731,250,000.00	-	-	0.0%	1,731,250,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	380,000,000.00	380,000,000.00	-	-	0.0%	380,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	14,635,000,000.00	6,450,000,000.00	-	143,371,835.00	2.2%	6,306,628,165.00
23020114	CONSTRUCTION / PROVISION OF ROADS	105,571,317,460.00	123,433,122,860.00	16,747,122,089.79	100,034,895,126.74	81.0%	23,398,227,733.26
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	214,500,000.00	14,500,000.00	-	-	0.0%	14,500,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	16,543,500,000.00	26,004,728,486.13	8,773,853,486.00	14,096,173,486.00	54.2%	11,908,555,000.13
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	689,651,860.00	979,651,860.00	-	112,600,000.00	11.5%	867,051,860.00
23020122	CONSTRUCTION OF BOUNDARY PILARS/ RIGHT OF WAYS	202,000,000.00	252,000,000.00	-	-	0.0%	252,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	1,222,745,000.00	222,000,000.00	-	-	0.0%	222,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	5,652,754,435.00	3,800,080,000.00	-	34,156,920.00	0.9%	3,765,923,080.00
2303	REHABILITATION / REPAIRS	155,491,047,740.00	159,774,422,784.27	20,430,919,215.48	53,459,437,319.58	33.5%	106,314,985,464.69
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	155,491,047,740.00	159,774,422,784.27	20,430,919,215.48	53,459,437,319.58	33.5%	106,314,985,464.69
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	656,000,000.00	646,000,000.00	-	-	0.0%	646,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	1,535,000,000.00	1,035,000,000.00	23,027,000.00	77,373,750.00	7.5%	957,626,250.00
23030103	REHABILITATION / REPAIRS - HOUSING	1,310,000,000.00	1,650,000,000.00	161,968,000.00	687,758,000.00	41.7%	962,242,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	3,720,000,000.00	4,576,000,000.00	400,017,600.00	930,325,300.17	20.3%	3,645,674,699.83
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	20,916,176,596.00	28,251,176,596.00	1,734,208,425.68	2,662,060,709.02	9.4%	25,589,115,886.98
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	58,826,362,850.00	55,350,262,275.79	10,701,256,762.83	15,640,008,549.37	28.3%	39,710,573,726.42
23030110	REHABILITATION / REPAIRS - LIBRARIES	596,000,000.00	596,000,000.00	73,500,000.00	73,500,000.00	12.3%	522,500,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	500,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	1,153,245,750.00	1,453,245,750.00	-	-	0.0%	1,453,245,750.00
23030113	REHABILITATION / REPAIRS - ROADS	26,491,000,000.00	31,485,340,438.48	2,560,859,529.00	24,492,504,414.66	77.8%	6,992,836,023.82
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	470,000,000.00	200,000,000.00	-	21,100,000.00	10.6%	178,900,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	37,776,262,544.00	32,270,502,724.00	4,764,381,897.97	8,694,956,596.36	26.9%	23,575,546,127.64
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	310,000,000.00	310,000,000.00	11,700,000.00	88,190,000.00	28.4%	221,810,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	276,000,000.00	314,000,000.00	-	91,660,000.00	29.2%	222,340,000.00
23030126	REHABILITATION/REPAIRS OF CEMETERIES	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	855,000,000.00	1,286,575,000.00	-	-	0.0%	1,286,575,000.00
2304	PRESERVATION OF THE ENVIRONMENT	9,342,864,293.00	14,609,932,488.00	1,572,303,000.00	2,911,429,700.00	19.9%	11,698,502,788.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	9,342,864,293.00	14,609,932,488.00	1,572,303,000.00	2,911,429,700.00	19.9%	11,698,502,788.00
23040101	TREE PLANTING	873,938,220.00	2,815,938,220.00	-	3,000,000.00	0.1%	2,812,938,220.00
23040102	EROSION & FLOOD CONTROL	8,463,926,073.00	11,788,994,268.00	1,572,303,000.00	2,908,429,700.00	24.7%	8,880,564,568.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
2305	OTHER CAPITAL PROJECTS	99,769,023,757.00	139,124,869,234.04	1,184,211,083.74	5,528,501,926.66	4.0%	133,596,367,307.38
230501	ACQUISITION OF NON-TANGIBLE ASSETS	99,769,023,757.00	139,124,869,234.04	1,184,211,083.74	5,528,501,926.66	4.0%	133,596,367,307.38
23050101	RESEARCH AND DEVELOPMENT	13,320,535,250.00	18,193,575,250.00	331,797,382.34	1,879,268,334.01	10.3%	16,314,306,915.99
23050102	COMPUTER SOFTWARE ACQUISITION	1,376,383,440.00	1,591,148,440.00	89,008,500.00	430,623,000.00	27.1%	1,160,525,440.00
23050103	MONITORING AND EVALUATION	9,365,588,700.00	17,059,529,722.47	165,316,201.40	648,001,201.40	3.8%	16,411,528,521.07
23050104	ANNIVERSARIES/CELEBRATIONS	1,815,500,000.00	1,890,949,999.50	50,000,000.00	312,115,000.00	16.5%	1,578,834,999.50
23050108	CAPACITY BUILDING	4,986,218,600.00	6,022,278,600.00	93,035,000.00	637,185,000.00	10.6%	5,385,093,600.00
23050109	E-LEARNING	53,000,000.00	53,000,000.00	-	-	0.0%	53,000,000.00
23050110	VALUE ORIENTATION/SENSITIZATION	3,192,740,000.00	4,643,294,669.57	39,730,000.00	144,975,000.00	3.1%	4,498,319,669.57
23050111	PUBLICATIONS/PUBLICITY	1,062,804,000.00	1,598,704,000.00	-	92,829,500.00	5.8%	1,505,874,500.00
23050112	SOCIAL WELFARE ACTIVITIES	51,302,849,017.00	67,278,983,802.50	415,324,000.00	1,383,504,891.25	2.1%	65,895,478,911.25
23050113	CONTINGENCY RESERVE - CAPITAL	13,293,404,750.00	20,793,404,750.00	-	-	0.0%	20,793,404,750.00

3.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Abia State Government Budget Performance Report 2025 Q3 - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	750,282,200,000.00	900,282,200,000.00	88,153,468,502.00	264,951,354,442.20	29.4%	635,330,845,557.80
701	GENERAL PUBLIC SERVICES	86,012,559,325.00	108,651,528,492.87	6,136,947,561.06	17,462,640,320.73	16.1%	91,188,888,172.14
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	24,398,645,541.00	27,768,948,141.00	1,924,680,093.58	6,355,199,021.38	22.9%	21,413,749,119.62
70111	EXECUTIVE AND LEGISLATIVE ORGANS	12,634,367,670.00	13,272,040,805.00	1,233,785,169.16	4,291,995,280.92	32.3%	8,980,045,524.08
70112	FINANCIAL AND FISCAL AFFAIRS	11,764,277,871.00	14,496,907,336.00	690,894,924.42	2,063,203,740.46	14.2%	12,433,703,595.54
7013	GENERAL SERVICES	37,480,368,285.00	56,837,534,852.87	1,551,015,548.05	4,178,933,689.74	7.4%	52,658,601,163.13
70131	GENERAL PERSONNEL SERVICES	4,060,996,005.00	3,660,643,064.00	263,867,326.19	746,598,026.17	20.4%	2,914,045,037.83
70132	OVERALL PLANNING AND STATISTICAL SERVICES	29,948,078,960.00	50,020,796,023.87	1,070,038,097.55	2,702,550,118.54	5.4%	47,318,245,905.33
70133	OTHER GENERAL SERVICES	3,471,293,320.00	3,156,095,765.00	217,110,124.31	729,785,545.03	23.1%	2,426,310,219.97
7015	R&D GENERAL PUBLIC SERVICES	28,000,000.00	39,500,000.00	-	-	0.0%	39,500,000.00
70151	R&D GENERAL PUBLIC SERVICES	28,000,000.00	39,500,000.00	-	-	0.0%	39,500,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	813,776,470.00	713,776,470.00	108,666,537.61	308,649,083.47	43.2%	405,127,386.53
70161	GENERAL PUBLIC SERVICES N.E.C.	813,776,470.00	713,776,470.00	108,666,537.61	308,649,083.47	43.2%	405,127,386.53
7017	PUBLIC DEBT TRANSACTIONS	23,291,769,029.00	23,291,769,029.00	2,552,585,381.82	6,619,858,526.14	28.4%	16,671,910,502.86
70171	PUBLIC DEBT TRANSACTIONS	23,291,769,029.00	23,291,769,029.00	2,552,585,381.82	6,619,858,526.14	28.4%	16,671,910,502.86
703	PUBLIC ORDER AND SAFETY	17,716,006,860.00	18,406,361,179.00	2,824,180,568.18	6,485,276,447.37	35.2%	11,921,084,731.63
7032	FIRE PROTECTION SERVICES	1,579,679,410.00	1,219,679,410.00	592,258,597.57	660,176,942.45	54.1%	559,502,467.55
70321	FIRE PROTECTION SERVICES	1,579,679,410.00	1,219,679,410.00	592,258,597.57	660,176,942.45	54.1%	559,502,467.55
7033	LAW COURTS	14,554,766,170.00	15,885,584,286.00	2,076,977,796.09	5,445,446,660.92	34.3%	10,440,137,625.08
70331	LAW COURTS	14,554,766,170.00	15,885,584,286.00	2,076,977,796.09	5,445,446,660.92	34.3%	10,440,137,625.08
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,581,561,280.00	1,301,097,483.00	154,944,174.52	379,652,844.00	29.2%	921,444,639.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,581,561,280.00	1,301,097,483.00	154,944,174.52	379,652,844.00	29.2%	921,444,639.00
704	ECONOMIC AFFAIRS	200,643,136,050.00	236,970,962,315.13	30,040,972,298.64	144,424,594,935.85	60.9%	92,546,367,379.28
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	6,319,738,520.00	9,716,509,520.00	276,185,853.76	770,179,362.81	7.9%	8,946,330,157.19
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	6,319,738,520.00	9,716,509,520.00	276,185,853.76	770,179,362.81	7.9%	8,946,330,157.19
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	34,193,928,670.00	26,115,928,670.00	394,416,346.61	1,314,625,737.14	5.0%	24,801,302,932.86
70421	AGRICULTURE	34,193,928,670.00	26,115,928,670.00	394,416,346.61	1,314,625,737.14	5.0%	24,801,302,932.86
7043	FUEL AND ENERGY	22,382,942,910.00	27,618,165,646.52	738,507,779.84	4,679,652,305.98	16.9%	22,938,513,340.54
70435	ELECTRICITY	22,382,942,910.00	27,618,165,646.52	738,507,779.84	4,679,652,305.98	16.9%	22,938,513,340.54
7044	MINING, MANUFACTURING, AND CONSTRUCTION	129,138,592,680.00	151,028,133,118.48	19,528,799,076.91	122,985,338,429.26	81.4%	28,042,794,689.22
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	1,445,922,870.00	1,355,922,870.00	136,280,166.25	564,841,116.79	41.7%	791,081,753.21
70443	CONSTRUCTION	127,692,669,810.00	149,672,210,248.48	19,392,518,910.66	122,420,497,312.47	81.8%	27,251,712,936.01
7045	TRANSPORT	8,607,933,270.00	22,492,225,360.13	9,103,063,241.52	14,674,799,100.66	65.2%	7,817,426,259.47
70451	ROAD TRANSPORT	8,607,933,270.00	22,492,225,360.13	9,103,063,241.52	14,674,799,100.66	65.2%	7,817,426,259.47
705	ENVIRONMENTAL PROTECTION	12,787,281,420.00	14,998,281,420.00	1,971,623,656.44	4,149,020,893.57	27.7%	10,849,260,526.43
7051	WASTE MANAGEMENT	6,148,794,210.00	8,359,794,210.00	674,860,130.79	2,603,174,731.22	31.1%	5,756,619,478.78
70511	WASTE MANAGEMENT	6,148,794,210.00	8,359,794,210.00	674,860,130.79	2,603,174,731.22	31.1%	5,756,619,478.78
7056	ENVIRONMENTAL PROTECTION N.E.C.	6,638,487,210.00	6,638,487,210.00	1,296,763,525.65	1,545,846,162.35	23.3%	5,092,641,047.65
70561	ENVIRONMENTAL PROTECTION N.E.C.	6,638,487,210.00	6,638,487,210.00	1,296,763,525.65	1,545,846,162.35	23.3%	5,092,641,047.65
706	HOUSING AND COMMUNITY AMENITIES	127,634,459,995.00	155,547,595,868.74	18,044,321,012.16	31,253,696,305.36	20.1%	124,293,899,563.38
7061	HOUSING DEVELOPMENT	78,378,900,715.00	102,081,911,588.74	14,575,926,147.81	21,491,626,152.23	21.1%	80,590,285,436.51
70611	HOUSING DEVELOPMENT	78,378,900,715.00	102,081,911,588.74	14,575,926,147.81	21,491,626,152.23	21.1%	80,590,285,436.51
7062	COMMUNITY DEVELOPMENT	47,685,608,780.00	51,895,733,780.00	3,411,512,131.72	9,601,410,050.62	18.5%	42,294,323,729.38
70621	COMMUNITY DEVELOPMENT	47,685,608,780.00	51,895,733,780.00	3,411,512,131.72	9,601,410,050.62	18.5%	42,294,323,729.38
7063	WATER SUPPLY	1,559,950,500.00	1,559,950,500.00	56,882,732.63	160,660,102.51	10.3%	1,399,290,397.49
70631	WATER SUPPLY	1,559,950,500.00	1,559,950,500.00	56,882,732.63	160,660,102.51	10.3%	1,399,290,397.49
7064	STREET LIGHTING	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
70641	STREET LIGHTING	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
707	HEALTH	94,755,105,050.00	118,414,053,155.82	5,409,304,233.81	12,713,205,009.39	10.7%	105,700,848,146.43
7072	OUTPATIENT SERVICES	7,531,839,960.00	9,254,342,953.08	313,842,900.00	593,201,002.00	6.4%	8,661,141,951.08

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
70722	SPECIALIZED MEDICAL SERVICES	7,531,839,960.00	9,254,342,953.08	313,842,900.00	593,201,002.00	6.4%	8,661,141,951.08
7073	HOSPITAL SERVICES	15,449,340,910.00	15,669,343,366.92	396,690,141.49	1,486,894,962.39	9.5%	14,182,448,404.53
70731	GENERAL HOSPITAL SERVICES	14,609,279,910.00	14,829,282,366.92	351,761,597.62	1,350,989,051.28	9.1%	13,478,293,315.64
70732	SPECIALIZED HOSPITAL SERVICES	840,061,000.00	840,061,000.00	44,928,543.87	135,905,911.11	16.2%	704,155,088.89
7074	PUBLIC HEALTH SERVICES	11,493,084,580.00	11,459,527,235.82	268,383,064.18	1,107,211,750.50	9.7%	10,352,315,485.32
70741	PUBLIC HEALTH SERVICES	11,493,084,580.00	11,459,527,235.82	268,383,064.18	1,107,211,750.50	9.7%	10,352,315,485.32
7076	HEALTH N.E.C.	60,280,839,600.00	82,030,839,600.00	4,430,388,128.14	9,525,897,294.50	11.6%	72,504,942,305.50
70761	HEALTH N.E.C.	60,280,839,600.00	82,030,839,600.00	4,430,388,128.14	9,525,897,294.50	11.6%	72,504,942,305.50
708	RECREATION, CULTURE AND RELIGION	16,782,724,710.00	17,061,643,770.50	1,505,146,677.88	4,800,051,813.83	28.1%	12,261,591,956.67
7081	RECREATIONAL AND SPORTING SERVICES	8,961,893,940.00	8,487,581,969.50	1,011,842,228.60	3,076,744,805.71	36.2%	5,410,837,163.79
70811	RECREATIONAL AND SPORTING SERVICES	8,961,893,940.00	8,487,581,969.50	1,011,842,228.60	3,076,744,805.71	36.2%	5,410,837,163.79
7082	CULTURAL SERVICES	2,300,651,390.00	2,960,651,390.00	127,956,172.07	471,936,632.23	15.9%	2,488,714,757.77
70821	CULTURAL SERVICES	2,300,651,390.00	2,960,651,390.00	127,956,172.07	471,936,632.23	15.9%	2,488,714,757.77
7083	BROADCASTING AND PUBLISHING SERVICES	5,278,062,220.00	5,271,293,251.00	363,372,877.21	1,127,304,975.89	21.4%	4,143,988,275.11
70831	BROADCASTING AND PUBLISHING SERVICES	5,278,062,220.00	5,271,293,251.00	363,372,877.21	1,127,304,975.89	21.4%	4,143,988,275.11
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	242,117,160.00	342,117,160.00	1,975,400.00	124,065,400.00	36.3%	218,051,760.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	242,117,160.00	342,117,160.00	1,975,400.00	124,065,400.00	36.3%	218,051,760.00
709	EDUCATION	166,498,518,996.00	199,598,913,885.63	18,703,176,029.80	34,502,109,976.74	17.3%	165,096,803,908.89
7091	PRE-PRIMARY AND PRIMARY EDUCATION	21,084,893,820.00	24,616,079,873.00	-	347,253,652.55	1.4%	24,268,826,220.45
70912	PRIMARY EDUCATION	21,084,893,820.00	24,616,079,873.00	-	347,253,652.55	1.4%	24,268,826,220.45
7092	SECONDARY EDUCATION	11,199,636,200.00	25,912,258,896.33	1,721,099,228.94	4,060,226,723.91	15.7%	21,852,032,172.42
70922	UPPER-SECONDARY EDUCATION	11,199,636,200.00	25,912,258,896.33	1,721,099,228.94	4,060,226,723.91	15.7%	21,852,032,172.42
7094	TERTIARY EDUCATION	40,649,195,646.00	50,079,186,668.47	5,226,733,697.45	11,314,667,701.43	22.6%	38,764,518,967.04
70941	FIRST STAGE OF TERTIARY EDUCATION	15,737,570,416.00	15,937,570,416.00	791,464,304.42	1,377,309,600.20	8.6%	14,560,260,815.80
70942	SECOND STAGE OF TERTIARY EDUCATION	24,911,625,230.00	34,141,616,252.47	4,435,269,393.03	9,937,358,101.23	29.1%	24,204,258,151.24
7095	EDUCATION NOT DEFINABLE BY LEVEL	721,798,210.00	721,798,210.00	1,225,400.00	31,225,400.00	4.3%	690,572,810.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	721,798,210.00	721,798,210.00	1,225,400.00	31,225,400.00	4.3%	690,572,810.00
7097	R & D EDUCATION	1,108,195,530.00	1,055,425,530.00	33,982,040.55	104,175,566.99	9.9%	951,249,963.01
70971	R & D EDUCATION	1,108,195,530.00	1,055,425,530.00	33,982,040.55	104,175,566.99	9.9%	951,249,963.01
7098	EDUCATION N.E.C.	91,734,799,590.00	97,214,164,707.83	11,720,135,662.86	18,644,560,931.87	19.2%	78,569,603,775.97
70981	EDUCATION N.E.C	91,734,799,590.00	97,214,164,707.83	11,720,135,662.86	18,644,560,931.87	19.2%	78,569,603,775.97
710	SOCIAL PROTECTION	27,452,407,594.00	30,632,859,912.31	3,517,796,464.03	9,160,758,739.36	29.9%	21,472,101,172.95
7101	SICKNESS AND DISABILITY	401,525,710.00	401,525,710.00	54,916,800.00	102,005,561.00	25.4%	299,520,149.00
71012	DISABILITY	401,525,710.00	401,525,710.00	54,916,800.00	102,005,561.00	25.4%	299,520,149.00
7102	OLD AGE	19,791,553,404.00	19,776,213,404.00	2,745,850,571.67	7,910,102,779.32	40.0%	11,866,110,624.68
71021	OLD AGE	19,791,553,404.00	19,776,213,404.00	2,745,850,571.67	7,910,102,779.32	40.0%	11,866,110,624.68
7103	SURVIVORS	156,868,000.00	156,868,000.00	-	46,749.90	0.0%	156,821,250.10
71031	SURVIVORS	156,868,000.00	156,868,000.00	-	46,749.90	0.0%	156,821,250.10
7104	FAMILY AND CHILDREN	3,078,126,110.00	3,078,126,110.00	555,068,952.04	769,485,415.86	25.0%	2,308,640,694.14
71041	FAMILY AND CHILDREN	3,078,126,110.00	3,078,126,110.00	555,068,952.04	769,485,415.86	25.0%	2,308,640,694.14
7105	UNEMPLOYMENT	75,933,370.00	75,933,370.00	-	-	0.0%	75,933,370.00
71051	UNEMPLOYMENT	75,933,370.00	75,933,370.00	-	-	0.0%	75,933,370.00
7109	SOCIAL PROTECTION N.E.C.	3,948,401,000.00	7,144,193,318.31	161,960,140.32	379,118,233.28	5.3%	6,765,075,085.03
71091	SOCIAL PROTECTION N.E.C.	3,948,401,000.00	7,144,193,318.31	161,960,140.32	379,118,233.28	5.3%	6,765,075,085.03

Table 11: Personnel Expenditure by Functional Classification

Abia State Government Budget Performance Report 2025 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	77,341,339,750.00	99,523,173,774.00	15,478,137,411.02	43,600,798,292.28	43.8%	55,922,375,481.72
701	GENERAL PUBLIC SERVICES	8,468,066,940.00	8,576,884,694.00	1,437,791,388.50	4,027,834,765.83	47.0%	4,549,049,928.17
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	5,293,948,180.00	5,339,948,180.00	930,309,947.58	2,506,826,643.63	46.9%	2,833,121,536.37
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,098,688,140.00	3,144,688,140.00	531,139,500.16	1,466,522,525.12	46.6%	1,678,165,614.88
70112	FINANCIAL AND FISCAL AFFAIRS	2,195,260,040.00	2,195,260,040.00	399,170,447.42	1,040,304,118.51	47.4%	1,154,955,921.49
7013	GENERAL SERVICES	2,842,050,460.00	2,904,868,214.00	409,287,703.31	1,231,371,838.73	42.4%	1,673,496,375.27
70131	GENERAL PERSONNEL SERVICES	1,660,572,820.00	1,723,390,574.00	209,456,692.19	646,274,835.17	37.5%	1,077,115,738.83
70132	OVERALL PLANNING AND STATISTICAL SERVICES	695,636,050.00	695,636,050.00	136,983,920.81	419,599,206.81	60.3%	276,036,843.19
70133	OTHER GENERAL SERVICES	485,841,590.00	485,841,590.00	62,847,090.31	165,497,796.75	34.1%	320,343,793.25
7016	GENERAL PUBLIC SERVICES N.E.C.	332,068,300.00	332,068,300.00	98,193,737.61	289,636,283.47	87.2%	42,432,016.53
70161	GENERAL PUBLIC SERVICES N.E.C.	332,068,300.00	332,068,300.00	98,193,737.61	289,636,283.47	87.2%	42,432,016.53
703	PUBLIC ORDER AND SAFETY	8,622,976,090.00	9,669,894,206.00	1,644,295,398.18	4,399,996,865.94	45.5%	5,269,897,340.06
7032	FIRE PROTECTION SERVICES	172,467,410.00	172,467,410.00	23,508,597.57	67,673,942.45	39.2%	104,793,467.55
70321	FIRE PROTECTION SERVICES	172,467,410.00	172,467,410.00	23,508,597.57	67,673,942.45	39.2%	104,793,467.55
7033	LAW COURTS	8,325,780,700.00	9,372,698,816.00	1,614,382,626.09	4,316,902,044.49	46.1%	5,055,796,771.51
70331	LAW COURTS	8,325,780,700.00	9,372,698,816.00	1,614,382,626.09	4,316,902,044.49	46.1%	5,055,796,771.51
7036	PUBLIC ORDER AND SAFETY N.E.C.	124,727,980.00	124,727,980.00	6,404,174.52	15,420,879.00	12.4%	109,307,101.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	124,727,980.00	124,727,980.00	6,404,174.52	15,420,879.00	12.4%	109,307,101.00
704	ECONOMIC AFFAIRS	5,118,159,050.00	5,196,297,654.00	1,060,041,693.90	2,858,391,018.50	55.0%	2,337,906,635.50
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	951,573,720.00	951,573,720.00	191,210,320.29	619,837,238.34	65.1%	331,736,481.66
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	951,573,720.00	951,573,720.00	191,210,320.29	619,837,238.34	65.1%	331,736,481.66
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2,019,122,030.00	2,019,122,030.00	378,759,046.61	1,055,351,269.34	52.3%	963,770,760.66
70421	AGRICULTURE	2,019,122,030.00	2,019,122,030.00	378,759,046.61	1,055,351,269.34	52.3%	963,770,760.66
7043	FUEL AND ENERGY	341,806,910.00	341,806,910.00	79,011,966.96	221,170,664.10	64.7%	120,636,245.90
70435	ELECTRICITY	341,806,910.00	341,806,910.00	79,011,966.96	221,170,664.10	64.7%	120,636,245.90
7044	MINING, MANUFACTURING, AND CONSTRUCTION	605,161,550.00	605,161,550.00	126,882,278.52	364,849,518.06	60.3%	240,312,031.94
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	200,872,870.00	200,872,870.00	42,344,986.65	125,552,592.99	62.5%	75,320,277.01
70443	CONSTRUCTION	404,288,680.00	404,288,680.00	84,537,291.87	239,296,925.07	59.2%	164,991,754.93
7045	TRANSPORT	1,200,494,840.00	1,278,633,444.00	284,178,081.52	597,182,328.66	46.7%	681,451,115.34
70451	ROAD TRANSPORT	1,200,494,840.00	1,278,633,444.00	284,178,081.52	597,182,328.66	46.7%	681,451,115.34
705	ENVIRONMENTAL PROTECTION	786,016,250.00	786,016,250.00	158,789,516.44	467,903,940.34	59.5%	318,112,309.66
7051	WASTE MANAGEMENT	385,315,960.00	385,315,960.00	81,486,410.79	241,452,403.99	62.7%	143,863,556.01
70511	WASTE MANAGEMENT	385,315,960.00	385,315,960.00	81,486,410.79	241,452,403.99	62.7%	143,863,556.01
7056	ENVIRONMENTAL PROTECTION N.E.C.	400,700,290.00	400,700,290.00	77,303,105.65	226,451,536.35	56.5%	174,248,753.65
70561	ENVIRONMENTAL PROTECTION N.E.C.	400,700,290.00	400,700,290.00	77,303,105.65	226,451,536.35	56.5%	174,248,753.65
706	HOUSING AND COMMUNITY AMMENITIES	2,455,906,240.00	2,386,906,240.00	506,955,409.39	1,385,757,488.85	58.1%	1,001,148,751.15
7061	HOUSING DEVELOPMENT	661,234,510.00	661,234,510.00	185,899,959.57	547,656,337.53	82.8%	113,578,172.47
70611	HOUSING DEVELOPMENT	661,234,510.00	661,234,510.00	185,899,959.57	547,656,337.53	82.8%	113,578,172.47
7062	COMMUNITY DEVELOPMENT	1,526,031,500.00	1,457,031,500.00	265,521,017.19	683,093,348.81	46.9%	773,938,151.19
70621	COMMUNITY DEVELOPMENT	1,526,031,500.00	1,457,031,500.00	265,521,017.19	683,093,348.81	46.9%	773,938,151.19
7063	WATER SUPPLY	268,640,230.00	268,640,230.00	55,534,432.63	155,007,802.51	57.7%	113,632,427.49
70631	WATER SUPPLY	268,640,230.00	268,640,230.00	55,534,432.63	155,007,802.51	57.7%	113,632,427.49
707	HEALTH	7,245,698,900.00	15,745,698,900.00	1,981,348,018.13	6,059,759,006.27	38.5%	9,685,939,893.73
7073	HOSPITAL SERVICES	3,199,340,910.00	3,199,340,910.00	396,690,141.49	1,306,049,700.39	40.8%	1,893,291,209.61
70731	GENERAL HOSPITAL SERVICES	2,359,279,910.00	2,359,279,910.00	351,761,597.62	1,170,143,789.28	49.6%	1,189,136,120.72
70732	SPECIALIZED HOSPITAL SERVICES	840,061,000.00	840,061,000.00	44,928,543.87	135,905,911.11	16.2%	704,155,088.89
7074	PUBLIC HEALTH SERVICES	12,344,490.00	12,344,490.00	3,138,174.18	9,150,198.50	74.1%	3,194,291.50
70741	PUBLIC HEALTH SERVICES	12,344,490.00	12,344,490.00	3,138,174.18	9,150,198.50	74.1%	3,194,291.50
7076	HEALTH N.E.C.	4,034,013,500.00	12,534,013,500.00	1,581,519,702.46	4,744,559,107.38	37.9%	7,789,454,392.62
70761	HEALTH N.E.C.	4,034,013,500.00	12,534,013,500.00	1,581,519,702.46	4,744,559,107.38	37.9%	7,789,454,392.62

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
708	RECREATION, CULTURE AND RELIGION	4,334,876,530.00	4,486,964,560.00	1,157,361,849.88	2,874,585,208.86	64.1%	1,612,379,351.14
7081	RECREATIONAL AND SPORTING SERVICES	2,708,051,280.00	2,860,139,310.00	794,957,578.60	1,879,051,342.28	65.7%	981,087,967.72
70811	RECREATIONAL AND SPORTING SERVICES	2,708,051,280.00	2,860,139,310.00	794,957,578.60	1,879,051,342.28	65.7%	981,087,967.72
7082	CULTURAL SERVICES	449,681,990.00	449,681,990.00	87,180,672.07	203,296,374.23	45.2%	246,385,615.77
70821	CULTURAL SERVICES	449,681,990.00	449,681,990.00	87,180,672.07	203,296,374.23	45.2%	246,385,615.77
7083	BROADCASTING AND PUBLISHING SERVICES	1,177,143,260.00	1,177,143,260.00	275,223,599.21	792,237,492.35	67.3%	384,905,767.65
70831	BROADCASTING AND PUBLISHING SERVICES	1,177,143,260.00	1,177,143,260.00	275,223,599.21	792,237,492.35	67.3%	384,905,767.65
709	EDUCATION	19,675,333,966.00	32,040,205,486.00	4,623,144,372.57	13,114,744,053.33	40.9%	18,925,461,432.67
7091	PRE-PRIMARY AND PRIMARY EDUCATION	389,061,920.00	3,920,247,973.00	-	-	0.0%	3,920,247,973.00
70912	PRIMARY EDUCATION	389,061,920.00	3,920,247,973.00	-	-	0.0%	3,920,247,973.00
7092	SECONDARY EDUCATION	4,245,220,700.00	12,878,906,167.00	1,539,574,728.94	3,818,724,186.82	29.7%	9,060,181,980.18
70922	UPPER-SECONDARY EDUCATION	4,245,220,700.00	12,878,906,167.00	1,539,574,728.94	3,818,724,186.82	29.7%	9,060,181,980.18
7094	TERTIARY EDUCATION	12,720,809,616.00	12,920,809,616.00	2,346,145,739.45	7,610,074,330.43	58.9%	5,310,735,285.58
70941	FIRST STAGE OF TERTIARY EDUCATION	1,908,168,306.00	2,108,168,306.00	283,496,429.42	866,346,320.20	41.1%	1,241,821,985.80
70942	SECOND STAGE OF TERTIARY EDUCATION	10,812,641,310.00	10,812,641,310.00	2,062,649,310.03	6,743,728,010.23	62.4%	4,068,913,299.78
7095	EDUCATION NOT DEFINABLE BY LEVEL	3,796,810.00	3,796,810.00	-	-	0.0%	3,796,810.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	3,796,810.00	3,796,810.00	-	-	0.0%	3,796,810.00
7097	R & D EDUCATION	149,776,580.00	149,776,580.00	33,982,040.55	101,648,668.99	67.9%	48,127,911.01
70971	R & D EDUCATION	149,776,580.00	149,776,580.00	33,982,040.55	101,648,668.99	67.9%	48,127,911.01
7098	EDUCATION N.E.C.	2,166,668,340.00	2,166,668,340.00	703,441,863.63	1,584,296,867.10	73.1%	582,371,472.91
70981	EDUCATION N.E.C	2,166,668,340.00	2,166,668,340.00	703,441,863.63	1,584,296,867.10	73.1%	582,371,472.91
710	SOCIAL PROTECTION	20,634,305,784.00	20,634,305,784.00	2,908,409,764.03	8,411,825,944.36	40.8%	12,222,479,839.64
7102	OLD AGE	19,706,579,344.00	19,706,579,344.00	2,742,250,571.67	7,904,012,779.32	40.1%	11,802,566,564.68
71021	OLD AGE	19,706,579,344.00	19,706,579,344.00	2,742,250,571.67	7,904,012,779.32	40.1%	11,802,566,564.68
7103	SURVIVORS	156,868,000.00	156,868,000.00	-	46,749.90	0.0%	156,821,250.10
71031	SURVIVORS	156,868,000.00	156,868,000.00	-	46,749.90	0.0%	156,821,250.10
7104	FAMILY AND CHILDREN	408,867,240.00	408,867,240.00	69,374,052.04	207,758,981.86	50.8%	201,108,258.14
71041	FAMILY AND CHILDREN	408,867,240.00	408,867,240.00	69,374,052.04	207,758,981.86	50.8%	201,108,258.14
7105	UNEMPLOYMENT	53,708,370.00	53,708,370.00	-	-	0.0%	53,708,370.00
71051	UNEMPLOYMENT	53,708,370.00	53,708,370.00	-	-	0.0%	53,708,370.00
7109	SOCIAL PROTECTION N.E.C.	308,282,830.00	308,282,830.00	96,785,140.32	300,007,433.28	97.3%	8,275,396.72
71091	SOCIAL PROTECTION N.E.C.	308,282,830.00	308,282,830.00	96,785,140.32	300,007,433.28	97.3%	8,275,396.72

Table 12: Overhead Expenditure by Functional Classification

Abia State Government Budget Performance Report 2025 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	37,980,132,601.00	51,033,734,444.00	3,861,423,653.47	11,399,689,041.03	22.3%	39,634,045,402.97
701	GENERAL PUBLIC SERVICES	15,402,074,851.00	24,851,415,880.00	1,046,377,814.00	3,795,164,425.15	15.3%	21,056,251,454.85
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	9,950,393,681.00	13,378,714,281.00	773,641,646.00	3,098,791,107.75	23.2%	10,279,923,173.25
70111	EXECUTIVE AND LEGISLATIVE ORGANS	6,784,346,090.00	7,238,512,225.00	582,645,669.00	2,441,543,755.80	33.7%	4,796,968,469.20
70112	FINANCIAL AND FISCAL AFFAIRS	3,166,047,591.00	6,140,202,056.00	190,995,977.00	657,247,351.95	10.7%	5,482,954,704.05
7013	GENERAL SERVICES	5,331,598,000.00	11,352,618,429.00	262,263,368.00	677,360,517.40	6.0%	10,675,257,911.60
70131	GENERAL PERSONNEL SERVICES	533,505,240.00	537,505,240.00	28,870,634.00	74,783,191.00	13.9%	462,722,049.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	3,768,365,960.00	9,613,377,859.00	140,378,200.00	337,804,578.12	3.5%	9,275,573,280.88
70133	OTHER GENERAL SERVICES	1,029,726,800.00	1,201,735,330.00	93,014,534.00	264,772,748.28	22.0%	936,962,581.72
7016	GENERAL PUBLIC SERVICES N.E.C.	120,083,170.00	120,083,170.00	10,472,800.00	19,012,800.00	15.8%	101,070,370.00
70161	GENERAL PUBLIC SERVICES N.E.C.	120,083,170.00	120,083,170.00	10,472,800.00	19,012,800.00	15.8%	101,070,370.00
703	PUBLIC ORDER AND SAFETY	2,847,544,290.00	3,490,275,093.00	634,885,170.00	1,442,689,476.83	41.3%	2,047,585,616.17
7032	FIRE PROTECTION SERVICES	130,212,000.00	130,212,000.00	38,750,000.00	42,503,000.00	32.6%	87,709,000.00
70321	FIRE PROTECTION SERVICES	130,212,000.00	130,212,000.00	38,750,000.00	42,503,000.00	32.6%	87,709,000.00
7033	LAW COURTS	1,987,998,990.00	2,341,193,590.00	447,595,170.00	1,035,954,511.83	44.2%	1,305,239,078.17
70331	LAW COURTS	1,987,998,990.00	2,341,193,590.00	447,595,170.00	1,035,954,511.83	44.2%	1,305,239,078.17
7036	PUBLIC ORDER AND SAFETY N.E.C.	729,333,300.00	1,018,869,503.00	148,540,000.00	364,231,965.00	35.7%	654,637,538.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	729,333,300.00	1,018,869,503.00	148,540,000.00	364,231,965.00	35.7%	654,637,538.00
704	ECONOMIC AFFAIRS	3,991,268,640.00	4,027,784,640.00	307,824,281.47	1,260,450,779.10	31.3%	2,767,333,860.90
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	542,464,800.00	558,980,800.00	69,981,533.47	135,348,124.47	24.2%	423,632,675.53
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	542,464,800.00	558,980,800.00	69,981,533.47	135,348,124.47	24.2%	423,632,675.53
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	138,743,710.00	138,743,710.00	15,657,300.00	40,225,632.80	29.0%	98,518,077.20
70421	AGRICULTURE	138,743,710.00	138,743,710.00	15,657,300.00	40,225,632.80	29.0%	98,518,077.20
7043	FUEL AND ENERGY	1,077,900,000.00	1,077,900,000.00	125,500,000.00	262,765,575.00	24.4%	815,134,425.00
70435	ELECTRICITY	1,077,900,000.00	1,077,900,000.00	125,500,000.00	262,765,575.00	24.4%	815,134,425.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	1,648,147,670.00	1,648,147,670.00	43,953,774.00	681,215,873.40	41.3%	966,931,796.60
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	160,050,000.00	160,050,000.00	43,953,774.00	102,215,873.40	63.9%	57,834,126.60
70443	CONSTRUCTION	1,488,097,670.00	1,488,097,670.00	-	579,000,000.00	38.9%	909,097,670.00
7045	TRANSPORT	584,012,460.00	604,012,460.00	52,731,674.00	140,895,573.43	23.3%	463,116,886.57
70451	ROAD TRANSPORT	584,012,460.00	604,012,460.00	52,731,674.00	140,895,573.43	23.3%	463,116,886.57
705	ENVIRONMENTAL PROTECTION	2,588,167,810.00	2,588,167,810.00	542,925,140.00	712,424,253.23	27.5%	1,875,743,556.77
7051	WASTE MANAGEMENT	2,296,100,000.00	2,296,100,000.00	514,928,720.00	634,993,627.23	27.7%	1,661,106,372.77
70511	WASTE MANAGEMENT	2,296,100,000.00	2,296,100,000.00	514,928,720.00	634,993,627.23	27.7%	1,661,106,372.77
7056	ENVIRONMENTAL PROTECTION N.E.C.	292,067,810.00	292,067,810.00	27,996,420.00	77,430,626.00	26.5%	214,637,184.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	292,067,810.00	292,067,810.00	27,996,420.00	77,430,626.00	26.5%	214,637,184.00
706	HOUSING AND COMMUNITY AMENITIES	1,691,695,000.00	2,826,755,000.00	192,284,220.00	634,977,803.11	22.5%	2,191,777,196.89
7061	HOUSING DEVELOPMENT	548,136,080.00	952,786,080.00	124,867,000.00	239,873,600.00	25.2%	712,912,480.00
70611	HOUSING DEVELOPMENT	548,136,080.00	952,786,080.00	124,867,000.00	239,873,600.00	25.2%	712,912,480.00
7062	COMMUNITY DEVELOPMENT	1,055,750,050.00	1,786,160,050.00	66,068,920.00	389,451,903.11	21.8%	1,396,708,146.89
70621	COMMUNITY DEVELOPMENT	1,055,750,050.00	1,786,160,050.00	66,068,920.00	389,451,903.11	21.8%	1,396,708,146.89
7063	WATER SUPPLY	87,808,870.00	87,808,870.00	1,348,300.00	5,652,300.00	6.4%	82,156,570.00
70631	WATER SUPPLY	87,808,870.00	87,808,870.00	1,348,300.00	5,652,300.00	6.4%	82,156,570.00
707	HEALTH	1,843,665,400.00	1,866,665,400.00	248,613,890.00	550,884,154.00	29.5%	1,315,781,246.00
7072	OUTPATIENT SERVICES	561,283,860.00	561,283,860.00	64,515,000.00	193,048,102.00	34.4%	368,235,758.00
70722	SPECIALIZED MEDICAL SERVICES	561,283,860.00	561,283,860.00	64,515,000.00	193,048,102.00	34.4%	368,235,758.00
7074	PUBLIC HEALTH SERVICES	1,194,981,040.00	1,217,981,040.00	169,538,890.00	321,701,552.00	26.4%	896,279,488.00
70741	PUBLIC HEALTH SERVICES	1,194,981,040.00	1,217,981,040.00	169,538,890.00	321,701,552.00	26.4%	896,279,488.00
7076	HEALTH N.E.C.	87,400,500.00	87,400,500.00	14,560,000.00	36,134,500.00	41.3%	51,266,000.00
70761	HEALTH N.E.C.	87,400,500.00	87,400,500.00	14,560,000.00	36,134,500.00	41.3%	51,266,000.00
708	RECREATION, CULTURE AND RELIGION	3,223,031,140.00	4,131,406,587.00	337,784,828.00	1,319,911,604.97	31.9%	2,811,494,982.03
7081	RECREATIONAL AND SPORTING SERVICES	2,118,282,660.00	2,188,282,660.00	216,884,650.00	876,718,463.43	40.1%	1,311,564,196.57
70811	RECREATIONAL AND SPORTING SERVICES	2,118,282,660.00	2,188,282,660.00	216,884,650.00	876,718,463.43	40.1%	1,311,564,196.57

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
7082	CULTURAL SERVICES	225,267,540.00	345,267,540.00	30,775,500.00	97,490,258.00	28.2%	247,777,282.00
70821	CULTURAL SERVICES	225,267,540.00	345,267,540.00	30,775,500.00	97,490,258.00	28.2%	247,777,282.00
7083	BROADCASTING AND PUBLISHING SERVICES	652,363,780.00	1,270,739,227.00	88,149,278.00	221,637,483.54	17.4%	1,049,101,743.46
70831	BROADCASTING AND PUBLISHING SERVICES	652,363,780.00	1,270,739,227.00	88,149,278.00	221,637,483.54	17.4%	1,049,101,743.46
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	227,117,160.00	327,117,160.00	1,975,400.00	124,065,400.00	37.9%	203,051,760.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	227,117,160.00	327,117,160.00	1,975,400.00	124,065,400.00	37.9%	203,051,760.00
709	EDUCATION	5,601,821,830.00	6,148,021,830.00	425,691,610.00	1,431,703,749.64	23.3%	4,716,318,080.36
7091	PRE-PRIMARY AND PRIMARY EDUCATION	415,506,900.00	415,506,900.00	-	67,297,312.55	16.2%	348,209,587.45
70912	PRIMARY EDUCATION	415,506,900.00	415,506,900.00	-	67,297,312.55	16.2%	348,209,587.45
7092	SECONDARY EDUCATION	154,210,500.00	154,210,500.00	12,434,500.00	49,512,537.09	32.1%	104,697,962.91
70922	UPPER-SECONDARY EDUCATION	154,210,500.00	154,210,500.00	12,434,500.00	49,512,537.09	32.1%	104,697,962.91
7094	TERTIARY EDUCATION	3,834,657,110.00	4,370,857,110.00	331,917,875.00	1,131,123,288.00	25.9%	3,239,733,822.00
70941	FIRST STAGE OF TERTIARY EDUCATION	385,498,110.00	385,498,110.00	17,967,875.00	20,963,280.00	5.4%	364,534,830.00
70942	SECOND STAGE OF TERTIARY EDUCATION	3,449,159,000.00	3,985,359,000.00	313,950,000.00	1,110,160,008.00	27.9%	2,875,198,992.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	33,181,400.00	33,181,400.00	225,400.00	225,400.00	0.7%	32,956,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	33,181,400.00	33,181,400.00	225,400.00	225,400.00	0.7%	32,956,000.00
7097	R & D EDUCATION	23,648,950.00	23,648,950.00	-	2,526,898.00	10.7%	21,122,052.00
70971	R & D EDUCATION	23,648,950.00	23,648,950.00	-	2,526,898.00	10.7%	21,122,052.00
7098	EDUCATION N.E.C.	1,140,616,970.00	1,150,616,970.00	81,113,835.00	181,018,314.00	15.7%	969,598,656.00
70981	EDUCATION N.E.C	1,140,616,970.00	1,150,616,970.00	81,113,835.00	181,018,314.00	15.7%	969,598,656.00
710	SOCIAL PROTECTION	790,863,640.00	1,103,242,204.00	125,036,700.00	251,482,795.00	22.8%	851,759,409.00
7101	SICKNESS AND DISABILITY	150,725,710.00	150,725,710.00	43,266,800.00	82,005,561.00	54.4%	68,720,149.00
71012	DISABILITY	150,725,710.00	150,725,710.00	43,266,800.00	82,005,561.00	54.4%	68,720,149.00
7102	OLD AGE	43,954,060.00	43,954,060.00	3,600,000.00	6,090,000.00	13.9%	37,864,060.00
71021	OLD AGE	43,954,060.00	43,954,060.00	3,600,000.00	6,090,000.00	13.9%	37,864,060.00
7104	FAMILY AND CHILDREN	372,258,870.00	372,258,870.00	12,994,900.00	84,276,434.00	22.6%	287,982,436.00
71041	FAMILY AND CHILDREN	372,258,870.00	372,258,870.00	12,994,900.00	84,276,434.00	22.6%	287,982,436.00
7105	UNEMPLOYMENT	22,225,000.00	22,225,000.00	-	-	0.0%	22,225,000.00
71051	UNEMPLOYMENT	22,225,000.00	22,225,000.00	-	-	0.0%	22,225,000.00
7109	SOCIAL PROTECTION N.E.C.	201,700,000.00	514,078,564.00	65,175,000.00	79,110,800.00	15.4%	434,967,764.00
71091	SOCIAL PROTECTION N.E.C.	201,700,000.00	514,078,564.00	65,175,000.00	79,110,800.00	15.4%	434,967,764.00

Table 13: Capital Expenditure by Functional Classification

Abia State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	611,668,958,620.00	726,433,522,753.00	66,261,322,055.69	203,331,008,582.75	28.0%	523,102,514,170.25
701	GENERAL PUBLIC SERVICES	38,850,648,505.00	51,931,458,889.87	1,100,192,976.74	3,019,782,603.61	5.8%	48,911,676,286.26
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	9,154,303,680.00	9,050,285,680.00	220,728,500.00	749,581,270.00	8.3%	8,300,704,410.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,751,333,440.00	2,888,840,440.00	120,000,000.00	383,929,000.00	13.3%	2,504,911,440.00
70112	FINANCIAL AND FISCAL AFFAIRS	6,402,970,240.00	6,161,445,240.00	100,728,500.00	365,652,270.00	5.9%	5,795,792,970.00
7013	GENERAL SERVICES	29,306,719,825.00	42,580,048,209.87	879,464,476.74	2,270,201,333.61	5.3%	40,309,846,876.26
70131	GENERAL PERSONNEL SERVICES	1,866,917,945.00	1,399,747,250.00	25,540,000.00	25,540,000.00	1.8%	1,374,207,250.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	25,484,076,950.00	39,711,782,114.87	792,675,976.74	1,945,146,333.61	4.9%	37,766,635,781.26
70133	OTHER GENERAL SERVICES	1,955,724,930.00	1,468,518,845.00	61,248,500.00	299,515,000.00	20.4%	1,169,003,845.00
7015	R&D GENERAL PUBLIC SERVICES	28,000,000.00	39,500,000.00	-	-	0.0%	39,500,000.00
70151	R&D GENERAL PUBLIC SERVICES	28,000,000.00	39,500,000.00	-	-	0.0%	39,500,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	361,625,000.00	261,625,000.00	-	-	0.0%	261,625,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	361,625,000.00	261,625,000.00	-	-	0.0%	261,625,000.00
703	PUBLIC ORDER AND SAFETY	6,245,486,480.00	5,246,191,880.00	545,000,000.00	642,590,104.60	12.2%	4,603,601,775.40
7032	FIRE PROTECTION SERVICES	1,277,000,000.00	917,000,000.00	530,000,000.00	550,000,000.00	60.0%	367,000,000.00
70321	FIRE PROTECTION SERVICES	1,277,000,000.00	917,000,000.00	530,000,000.00	550,000,000.00	60.0%	367,000,000.00
7033	LAW COURTS	4,240,986,480.00	4,171,691,880.00	15,000,000.00	92,590,104.60	2.2%	4,079,101,775.40
70331	LAW COURTS	4,240,986,480.00	4,171,691,880.00	15,000,000.00	92,590,104.60	2.2%	4,079,101,775.40
7036	PUBLIC ORDER AND SAFETY N.E.C.	727,500,000.00	157,500,000.00	-	-	0.0%	157,500,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	727,500,000.00	157,500,000.00	-	-	0.0%	157,500,000.00
704	ECONOMIC AFFAIRS	191,533,708,360.00	227,746,880,021.13	28,673,106,323.27	140,305,753,138.25	61.6%	87,441,126,882.88
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	4,825,700,000.00	8,205,955,000.00	14,994,000.00	14,994,000.00	0.2%	8,190,961,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	4,825,700,000.00	8,205,955,000.00	14,994,000.00	14,994,000.00	0.2%	8,190,961,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	32,036,062,930.00	23,958,062,930.00	-	219,048,835.00	0.9%	23,739,014,095.00
70421	AGRICULTURE	32,036,062,930.00	23,958,062,930.00	-	219,048,835.00	0.9%	23,739,014,095.00
7043	FUEL AND ENERGY	20,963,236,000.00	26,198,458,736.52	533,995,812.88	4,195,716,066.88	16.0%	22,002,742,669.64
70435	ELECTRICITY	20,963,236,000.00	26,198,458,736.52	533,995,812.88	4,195,716,066.88	16.0%	22,002,742,669.64
7044	MINING, MANUFACTURING, AND CONSTRUCTION	126,885,283,460.00	148,774,823,898.48	19,357,963,024.39	121,939,273,037.80	82.0%	26,835,550,860.68
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	1,085,000,000.00	995,000,000.00	49,981,405.60	337,072,650.40	33.9%	657,927,349.60
70443	CONSTRUCTION	125,800,283,460.00	147,779,823,898.48	19,307,981,618.79	121,602,200,387.40	82.3%	26,177,623,511.08
7045	TRANSPORT	6,823,425,970.00	20,609,579,456.13	8,766,153,486.00	13,936,721,198.57	67.6%	6,672,858,257.56
70451	ROAD TRANSPORT	6,823,425,970.00	20,609,579,456.13	8,766,153,486.00	13,936,721,198.57	67.6%	6,672,858,257.56
705	ENVIRONMENTAL PROTECTION	9,413,097,360.00	11,624,097,360.00	1,269,909,000.00	2,968,692,700.00	25.5%	8,655,404,660.00
7051	WASTE MANAGEMENT	3,467,378,250.00	5,678,378,250.00	78,445,000.00	1,726,728,700.00	30.4%	3,951,649,550.00
70511	WASTE MANAGEMENT	3,467,378,250.00	5,678,378,250.00	78,445,000.00	1,726,728,700.00	30.4%	3,951,649,550.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	5,945,719,110.00	5,945,719,110.00	1,191,464,000.00	1,241,964,000.00	20.9%	4,703,755,110.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	5,945,719,110.00	5,945,719,110.00	1,191,464,000.00	1,241,964,000.00	20.9%	4,703,755,110.00
706	HOUSING AND COMMUNITY AMMENITIES	123,486,858,755.00	150,333,934,628.74	17,345,081,382.77	29,232,961,013.40	19.4%	121,100,973,615.34
7061	HOUSING DEVELOPMENT	77,169,530,125.00	100,467,890,998.74	14,265,159,188.24	20,704,096,214.70	20.6%	79,763,794,784.04
70611	HOUSING DEVELOPMENT	77,169,530,125.00	100,467,890,998.74	14,265,159,188.24	20,704,096,214.70	20.6%	79,763,794,784.04
7062	COMMUNITY DEVELOPMENT	45,103,827,230.00	48,652,542,230.00	3,079,922,194.53	8,528,864,798.70	17.5%	40,123,677,431.30
70621	COMMUNITY DEVELOPMENT	45,103,827,230.00	48,652,542,230.00	3,079,922,194.53	8,528,864,798.70	17.5%	40,123,677,431.30
7063	WATER SUPPLY	1,203,501,400.00	1,203,501,400.00	-	-	0.0%	1,203,501,400.00
70631	WATER SUPPLY	1,203,501,400.00	1,203,501,400.00	-	-	0.0%	1,203,501,400.00
7064	STREET LIGHTING	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
70641	STREET LIGHTING	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
707	HEALTH	85,665,740,750.00	100,801,688,855.82	3,179,342,325.68	6,102,561,849.12	6.1%	94,699,127,006.70
7072	OUTPATIENT SERVICES	6,970,556,100.00	8,693,059,093.08	249,327,900.00	400,152,900.00	4.6%	8,292,906,193.08
70722	SPECIALIZED MEDICAL SERVICES	6,970,556,100.00	8,693,059,093.08	249,327,900.00	400,152,900.00	4.6%	8,292,906,193.08
7073	HOSPITAL SERVICES	12,250,000,000.00	12,470,002,456.92	-	180,845,262.00	1.5%	12,289,157,194.92
70731	GENERAL HOSPITAL SERVICES	12,250,000,000.00	12,470,002,456.92	-	180,845,262.00	1.5%	12,289,157,194.92

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
7074	PUBLIC HEALTH SERVICES	10,285,759,050.00	10,229,201,705.82	95,706,000.00	776,360,000.00	7.6%	9,452,841,705.82
70741	PUBLIC HEALTH SERVICES	10,285,759,050.00	10,229,201,705.82	95,706,000.00	776,360,000.00	7.6%	9,452,841,705.82
7076	HEALTH N.E.C.	56,159,425,600.00	69,409,425,600.00	2,834,308,425.68	4,745,203,687.12	6.8%	64,664,221,912.88
70761	HEALTH N.E.C.	56,159,425,600.00	69,409,425,600.00	2,834,308,425.68	4,745,203,687.12	6.8%	64,664,221,912.88
708	RECREATION, CULTURE AND RELIGION	9,224,817,040.00	8,443,272,623.50	10,000,000.00	605,555,000.00	7.2%	7,837,717,623.50
7081	RECREATIONAL AND SPORTING SERVICES	4,135,560,000.00	3,439,159,999.50	-	320,975,000.00	9.3%	3,118,184,999.50
70811	RECREATIONAL AND SPORTING SERVICES	4,135,560,000.00	3,439,159,999.50	-	320,975,000.00	9.3%	3,118,184,999.50
7082	CULTURAL SERVICES	1,625,701,860.00	2,165,701,860.00	10,000,000.00	171,150,000.00	7.9%	1,994,551,860.00
70821	CULTURAL SERVICES	1,625,701,860.00	2,165,701,860.00	10,000,000.00	171,150,000.00	7.9%	1,994,551,860.00
7083	BROADCASTING AND PUBLISHING SERVICES	3,448,555,180.00	2,823,410,764.00	-	113,430,000.00	4.0%	2,709,980,764.00
70831	BROADCASTING AND PUBLISHING SERVICES	3,448,555,180.00	2,823,410,764.00	-	113,430,000.00	4.0%	2,709,980,764.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
709	EDUCATION	141,221,363,200.00	161,410,686,569.63	13,654,340,047.23	19,955,662,173.77	12.4%	141,455,024,395.86
7091	PRE-PRIMARY AND PRIMARY EDUCATION	20,280,325,000.00	20,280,325,000.00	-	279,956,340.00	1.4%	20,000,368,660.00
70912	PRIMARY EDUCATION	20,280,325,000.00	20,280,325,000.00	-	279,956,340.00	1.4%	20,000,368,660.00
7092	SECONDARY EDUCATION	6,800,205,000.00	12,879,142,229.33	169,090,000.00	191,990,000.00	1.5%	12,687,152,229.33
70922	UPPER-SECONDARY EDUCATION	6,800,205,000.00	12,879,142,229.33	169,090,000.00	191,990,000.00	1.5%	12,687,152,229.33
7094	TERTIARY EDUCATION	24,093,728,920.00	32,787,519,942.47	2,548,670,083.00	2,573,470,083.00	7.8%	30,214,049,859.47
70941	FIRST STAGE OF TERTIARY EDUCATION	13,443,904,000.00	13,443,904,000.00	490,000,000.00	490,000,000.00	3.6%	12,953,904,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	10,649,824,920.00	19,343,615,942.47	2,058,670,083.00	2,083,470,083.00	10.8%	17,260,145,859.47
7095	EDUCATION NOT DEFINABLE BY LEVEL	684,820,000.00	684,820,000.00	1,000,000.00	31,000,000.00	4.5%	653,820,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	684,820,000.00	684,820,000.00	1,000,000.00	31,000,000.00	4.5%	653,820,000.00
7097	R & D EDUCATION	934,770,000.00	882,000,000.00	-	-	0.0%	882,000,000.00
70971	R & D EDUCATION	934,770,000.00	882,000,000.00	-	-	0.0%	882,000,000.00
7098	EDUCATION N.E.C.	88,427,514,280.00	93,896,879,397.83	10,935,579,964.23	16,879,245,750.77	18.0%	77,017,633,647.06
70981	EDUCATION N.E.C.	88,427,514,280.00	93,896,879,397.83	10,935,579,964.23	16,879,245,750.77	18.0%	77,017,633,647.06
710	SOCIAL PROTECTION	6,027,238,170.00	8,895,311,924.31	484,350,000.00	497,450,000.00	5.6%	8,397,861,924.31
7101	SICKNESS AND DISABILITY	250,800,000.00	250,800,000.00	11,650,000.00	20,000,000.00	8.0%	230,800,000.00
71012	DISABILITY	250,800,000.00	250,800,000.00	11,650,000.00	20,000,000.00	8.0%	230,800,000.00
7102	OLD AGE	41,020,000.00	25,680,000.00	-	-	0.0%	25,680,000.00
71021	OLD AGE	41,020,000.00	25,680,000.00	-	-	0.0%	25,680,000.00
7104	FAMILY AND CHILDREN	2,297,000,000.00	2,297,000,000.00	472,700,000.00	477,450,000.00	20.8%	1,819,550,000.00
71041	FAMILY AND CHILDREN	2,297,000,000.00	2,297,000,000.00	472,700,000.00	477,450,000.00	20.8%	1,819,550,000.00
7109	SOCIAL PROTECTION N.E.C.	3,438,418,170.00	6,321,831,924.31	-	-	0.0%	6,321,831,924.31
71091	SOCIAL PROTECTION N.E.C.	3,438,418,170.00	6,321,831,924.31	-	-	0.0%	6,321,831,924.31

Table 14: Other Expenditure by Functional Classification

Abia State Government Budget Performance Report 2025 Q3 - Other Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<i>Total Other Expenditure</i>	<i>23,291,769,029.00</i>	<i>23,291,769,029.00</i>	<i>2,552,585,381.82</i>	<i>6,619,858,526.14</i>	<i>28.4%</i>	<i>16,671,910,502.86</i>
701	GENERAL PUBLIC SERVICES	23,291,769,029.00	23,291,769,029.00	2,552,585,381.82	6,619,858,526.14	28.4%	16,671,910,502.86
7017	PUBLIC DEBT TRANSACTIONS	23,291,769,029.00	23,291,769,029.00	2,552,585,381.82	6,619,858,526.14	28.4%	16,671,910,502.86
70171	PUBLIC DEBT TRANSACTIONS	23,291,769,029.00	23,291,769,029.00	2,552,585,381.82	6,619,858,526.14	28.4%	16,671,910,502.86

3.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Abia State Government Budget Performance Report 2025 Q3 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	750,282,200,000.00	900,282,200,000.00	88,153,468,502.00	264,951,354,442.20	29.4%	635,330,845,557.80
01	Agriculture	34,187,864,570.00	26,109,864,570.00	394,416,346.61	1,314,625,737.14	5.0%	24,795,238,832.86
0101	Effective governance of the Agriculture Sector	2,271,801,640.00	2,271,801,640.00	394,416,346.61	1,129,716,902.14	49.7%	1,142,084,737.86
0102	Development of the livestock value chain	280,000,000.00	340,000,000.00	-	-	0.0%	340,000,000.00
0103	Enhancement of food production and productivity	930,000,000.00	810,000,000.00	-	5,700,000.00	0.7%	804,300,000.00
0107	Promotion of enabling environment for increased agricultural development	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	30,686,062,930.00	22,668,062,930.00	-	179,208,835.00	0.8%	22,488,854,095.00
02	Societal Re-orientation	20,767,311,800.00	25,509,153,670.31	2,308,082,875.14	6,247,022,075.13	24.5%	19,262,131,595.18
0210	Societal Re-orientation - General	20,767,311,800.00	25,509,153,670.31	2,308,082,875.14	6,247,022,075.13	24.5%	19,262,131,595.18
03	Poverty Alleviation	1,068,507,220.00	1,477,885,784.00	190,306,601.63	508,905,835.99	34.4%	968,979,948.01
0310	Poverty Alleviation - General	1,068,507,220.00	1,477,885,784.00	190,306,601.63	508,905,835.99	34.4%	968,979,948.01
04	Health	111,093,224,740.00	134,892,149,590.00	5,863,677,562.06	14,625,356,530.96	10.8%	120,266,793,059.04
0401	Effective governance of the health system	14,164,144,810.00	23,427,344,810.00	2,684,335,236.38	8,590,218,681.84	36.7%	14,837,126,128.16
0402	Community engagement and participation in health	354,390,160.00	354,390,160.00	70,500,000.00	103,600,000.00	29.2%	250,790,160.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2,060,220,000.00	1,395,220,000.00	14,700,000.00	52,840,000.00	3.8%	1,342,380,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human R	429,660,000.00	409,660,000.00	-	35,872,185.00	8.8%	373,787,815.00
0405	Provision of adequate and modern health infrastructure for health services delivery	60,087,064,296.00	81,241,394,746.00	2,972,886,325.68	4,957,277,364.12	6.1%	76,284,117,381.88
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commod	3,154,995,000.00	1,583,595,000.00	49,825,000.00	91,045,000.00	5.7%	1,492,550,000.00
0407	Evidence generation and utilisation	405,700,000.00	295,700,000.00	-	-	0.0%	295,700,000.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	690,000,000.00	440,000,000.00	-	34,500,000.00	7.8%	405,500,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	4,540,748,850.00	4,540,748,850.00	-	514,800,000.00	11.3%	4,025,948,850.00
0410	Health Sector Expenditures Not Elsewhere Classified	25,206,301,624.00	21,204,096,024.00	71,431,000.00	245,203,300.00	1.2%	20,958,892,724.00
05	Education	150,820,603,200.00	184,070,998,089.63	18,569,192,392.06	33,470,864,114.66	18.2%	150,600,133,974.97
0501	Effective governance of the education system	27,732,083,070.00	43,675,704,590.00	5,028,917,344.83	14,121,116,940.89	32.3%	29,554,587,649.11
0502	Increase in access, retention, and completion rate at all levels	7,335,625,610.00	9,141,616,632.47	42,050,000.00	361,350,000.00	4.0%	8,780,266,632.47
0503	Equity and inclusiveness in the provision of educational services	1,228,125,000.00	1,228,125,000.00	-	28,500,000.00	2.3%	1,199,625,000.00
0504	Improved quality of teaching and learning outcomes	6,471,790,650.00	27,538,195,422.47	2,153,450,083.00	2,471,212,673.00	9.0%	25,066,982,749.47
0505	Adequate infrastructure at all levels	100,024,787,850.00	90,638,260,755.12	11,230,716,762.83	16,161,468,549.37	17.8%	74,476,792,205.75
0506	Improved education information management system (EIMS)	1,569,000,000.00	4,051,000,000.00	38,208,201.40	229,375,951.40	5.7%	3,821,624,048.60
0510	Education Sector Expenditures Not Elsewhere Classified	6,459,191,020.00	7,798,095,689.57	75,850,000.00	97,840,000.00	1.3%	7,700,255,689.57
06	Housing and Urban Development	113,901,098,780.00	142,291,871,973.74	17,437,137,926.66	29,372,713,753.55	20.6%	112,919,158,220.19
0610	Housing and Urban Development - General	113,901,098,780.00	142,291,871,973.74	17,437,137,926.66	29,372,713,753.55	20.6%	112,919,158,220.19
07	Gender	3,533,110,190.00	3,383,110,190.00	609,985,752.04	866,740,976.86	25.6%	2,516,369,213.14
0710	Gender - General	3,533,110,190.00	3,383,110,190.00	609,985,752.04	866,740,976.86	25.6%	2,516,369,213.14
08	Youth	8,977,893,940.00	8,503,581,969.50	1,011,842,228.60	3,076,744,805.71	36.2%	5,426,837,163.79
0810	Youth - General	8,977,893,940.00	8,503,581,969.50	1,011,842,228.60	3,076,744,805.71	36.2%	5,426,837,163.79
09	Environmental Improvement	10,801,581,370.00	11,929,581,370.00	1,949,457,656.44	3,327,733,393.57	27.9%	8,601,847,976.43
0910	Environmental Improvement - General	10,801,581,370.00	11,929,581,370.00	1,949,457,656.44	3,327,733,393.57	27.9%	8,601,847,976.43
10	Water Resources and Rural Development	22,663,593,220.00	27,898,815,956.52	662,234,802.96	4,550,134,117.00	16.3%	23,348,681,839.52
1010	Water Resources and Rural Deve - General	22,663,593,220.00	27,898,815,956.52	662,234,802.96	4,550,134,117.00	16.3%	23,348,681,839.52
11	Information Communication and Technology	4,194,953,180.00	4,553,384,211.00	328,384,767.21	991,256,465.89	21.8%	3,562,127,745.11
1110	Information Communication and Technology - General	4,194,953,180.00	4,553,384,211.00	328,384,767.21	991,256,465.89	21.8%	3,562,127,745.11
12	Growing the Private Sector	6,491,151,400.00	9,651,222,400.00	227,228,488.98	605,879,456.63	6.3%	9,045,342,943.37
1210	Growing the Private Sector - General	6,491,151,400.00	9,651,222,400.00	227,228,488.98	605,879,456.63	6.3%	9,045,342,943.37
13	Reform of Government and Governance	116,154,276,760.00	139,149,718,066.69	9,086,688,181.80	26,429,985,889.65	19.0%	112,719,732,177.04
1310	Reform of Government and Governance - General	116,154,276,760.00	139,149,718,066.69	9,086,688,181.80	26,429,985,889.65	19.0%	112,719,732,177.04
14	Power	1,133,100,000.00	1,133,100,000.00	125,500,000.00	262,765,575.00	23.2%	870,334,425.00
1410	Power - General	1,133,100,000.00	1,133,100,000.00	125,500,000.00	262,765,575.00	23.2%	870,334,425.00
16	Water Ways	20,000,000.00	20,000,000.00	-	4,000,000.00	20.0%	16,000,000.00
1610	Water Ways - General	20,000,000.00	20,000,000.00	-	4,000,000.00	20.0%	16,000,000.00

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
17	Road	137,887,263,080.00	173,211,095,608.61	29,125,034,836.98	137,724,749,097.93	79.5%	35,486,346,510.68
1710	Road - General	137,887,263,080.00	173,211,095,608.61	29,125,034,836.98	137,724,749,097.93	79.5%	35,486,346,510.68
21	Oil and Gas Infrastructure	6,586,666,550.00	6,496,666,550.00	264,298,082.83	1,571,876,616.53	24.2%	4,924,789,933.47
2110	Oil and Gas Infrastructure - General	6,586,666,550.00	6,496,666,550.00	264,298,082.83	1,571,876,616.53	24.2%	4,924,789,933.47

Table 16: Personnel Expenditure by Programme Classification

Abia State Government Budget Performance Report 2025 Q3 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	77,341,339,750.00	99,523,173,774.00	15,478,137,411.02	43,600,798,292.28	43.8%	55,922,375,481.72
01	Agriculture	2,013,057,930.00	2,013,057,930.00	378,759,046.61	1,055,351,269.34	52.4%	957,706,660.66
0101	Effective governance of the Agriculture Sector	2,013,057,930.00	2,013,057,930.00	378,759,046.61	1,055,351,269.34	52.4%	957,706,660.66
02	Societal Re-orientation	8,877,713,300.00	9,924,631,416.00	1,756,447,305.14	4,593,042,425.70	46.3%	5,331,588,990.30
0210	Societal Re-orientation - General	8,877,713,300.00	9,924,631,416.00	1,756,447,305.14	4,593,042,425.70	46.3%	5,331,588,990.30
03	Poverty Alleviation	429,151,520.00	429,151,520.00	120,421,031.63	412,258,600.99	96.1%	16,892,919.01
0310	Poverty Alleviation - General	429,151,520.00	429,151,520.00	120,421,031.63	412,258,600.99	96.1%	16,892,919.01
04	Health	10,853,415,140.00	19,353,415,140.00	2,393,223,046.38	7,959,291,227.84	41.1%	11,394,123,912.16
0401	Effective governance of the health system	10,853,415,140.00	19,353,415,140.00	2,393,223,046.38	7,959,291,227.84	41.1%	11,394,123,912.16
05	Education	19,478,967,160.00	31,843,838,680.00	4,531,160,734.83	12,175,548,191.25	38.2%	19,668,290,488.75
0501	Effective governance of the education system	19,478,967,160.00	31,843,838,680.00	4,531,160,734.83	12,175,548,191.25	38.2%	19,668,290,488.75
06	Housing and Urban Development	1,089,169,070.00	1,089,169,070.00	219,739,707.51	648,494,162.47	59.5%	440,674,907.53
0610	Housing and Urban Development - General	1,089,169,070.00	1,089,169,070.00	219,739,707.51	648,494,162.47	59.5%	440,674,907.53
07	Gender	462,575,610.00	462,575,610.00	69,374,052.04	207,758,981.86	44.9%	254,816,628.14
0710	Gender - General	462,575,610.00	462,575,610.00	69,374,052.04	207,758,981.86	44.9%	254,816,628.14
08	Youth	2,708,051,280.00	2,860,139,310.00	794,957,578.60	1,879,051,342.28	65.7%	981,087,967.72
0810	Youth - General	2,708,051,280.00	2,860,139,310.00	794,957,578.60	1,879,051,342.28	65.7%	981,087,967.72
09	Environmental Improvement	786,016,250.00	786,016,250.00	158,789,516.44	467,903,940.34	59.5%	318,112,309.66
0910	Environmental Improvement - General	786,016,250.00	786,016,250.00	158,789,516.44	467,903,940.34	59.5%	318,112,309.66
10	Water Resources and Rural Development	574,876,850.00	574,876,850.00	127,388,990.08	354,044,050.12	61.6%	220,832,799.88
1010	Water Resources and Rural Deve - General	574,876,850.00	574,876,850.00	127,388,990.08	354,044,050.12	61.6%	220,832,799.88
11	Information Communication and Technology	1,121,076,580.00	1,121,076,580.00	273,734,989.21	772,788,882.35	68.9%	348,287,697.65
1110	Information Communication and Technology - General	1,121,076,580.00	1,121,076,580.00	273,734,989.21	772,788,882.35	68.9%	348,287,697.65
12	Growing the Private Sector	771,155,000.00	771,155,000.00	167,574,428.98	507,586,070.63	65.8%	263,568,929.37
1210	Growing the Private Sector - General	771,155,000.00	771,155,000.00	167,574,428.98	507,586,070.63	65.8%	263,568,929.37
13	Reform of Government and Governance	25,661,043,990.00	25,700,861,744.00	3,947,488,706.95	11,221,593,550.65	43.7%	14,479,268,193.35
1310	Reform of Government and Governance - General	25,661,043,990.00	25,700,861,744.00	3,947,488,706.95	11,221,593,550.65	43.7%	14,479,268,193.35
17	Road	1,604,783,520.00	1,682,922,124.00	368,715,373.39	836,479,253.73	49.7%	846,442,870.27
1710	Road - General	1,604,783,520.00	1,682,922,124.00	368,715,373.39	836,479,253.73	49.7%	846,442,870.27
21	Oil and Gas Infrastructure	910,286,550.00	910,286,550.00	170,362,903.23	509,606,342.73	56.0%	400,680,207.27
2110	Oil and Gas Infrastructure - General	910,286,550.00	910,286,550.00	170,362,903.23	509,606,342.73	56.0%	400,680,207.27

Table 17: Overhead Expenditure by Programme Classification

Abia State Government Budget Performance Report 2025 Q3 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	37,980,132,601.00	51,033,734,444.00	3,861,423,653.47	11,399,689,041.03	22.3%	39,634,045,402.97
01	Agriculture	138,743,710.00	138,743,710.00	15,657,300.00	40,225,632.80	29.0%	98,518,077.20
0101	Effective governance of the Agriculture Sector	138,743,710.00	138,743,710.00	15,657,300.00	40,225,632.80	29.0%	98,518,077.20
02	Societal Re-orientation	2,734,941,990.00	3,442,546,590.00	526,635,570.00	1,359,139,544.83	39.5%	2,083,407,045.17
0210	Societal Re-orientation - General	2,734,941,990.00	3,442,546,590.00	526,635,570.00	1,359,139,544.83	39.5%	2,083,407,045.17
03	Poverty Alleviation	278,855,700.00	591,234,264.00	69,885,570.00	96,647,235.00	16.3%	494,587,029.00
0310	Poverty Alleviation - General	278,855,700.00	591,234,264.00	69,885,570.00	96,647,235.00	16.3%	494,587,029.00
04	Health	2,331,329,670.00	2,890,529,670.00	291,112,190.00	624,162,454.00	21.6%	2,266,367,216.00
0401	Effective governance of the health system	2,331,329,670.00	2,890,529,670.00	291,112,190.00	624,162,454.00	21.6%	2,266,367,216.00
05	Education	5,152,212,460.00	5,162,212,460.00	383,691,610.00	1,359,703,749.64	26.3%	3,802,508,710.36
0501	Effective governance of the education system	5,152,212,460.00	5,162,212,460.00	383,691,610.00	1,359,703,749.64	26.3%	3,802,508,710.36
06	Housing and Urban Development	1,381,324,680.00	2,390,974,680.00	170,774,920.00	592,698,411.30	24.8%	1,798,276,268.70
0610	Housing and Urban Development - General	1,381,324,680.00	2,390,974,680.00	170,774,920.00	592,698,411.30	24.8%	1,798,276,268.70
07	Gender	562,734,580.00	562,734,580.00	56,261,700.00	166,281,995.00	29.5%	396,452,585.00
0710	Gender - General	562,734,580.00	562,734,580.00	56,261,700.00	166,281,995.00	29.5%	396,452,585.00
08	Youth	2,118,282,660.00	2,188,282,660.00	216,884,650.00	876,718,463.43	40.1%	1,311,564,196.57
0810	Youth - General	2,118,282,660.00	2,188,282,660.00	216,884,650.00	876,718,463.43	40.1%	1,311,564,196.57
09	Environmental Improvement	2,621,967,810.00	2,621,967,810.00	547,170,140.00	722,365,753.23	27.6%	1,899,602,056.77
0910	Environmental Improvement - General	2,621,967,810.00	2,621,967,810.00	547,170,140.00	722,365,753.23	27.6%	1,899,602,056.77
10	Water Resources and Rural Development	71,978,970.00	71,978,970.00	850,000.00	4,374,000.00	6.1%	67,604,970.00
1010	Water Resources and Rural Deve - General	71,978,970.00	71,978,970.00	850,000.00	4,374,000.00	6.1%	67,604,970.00
11	Information Communication and Technology	444,303,180.00	1,022,878,627.00	54,649,778.00	136,137,583.54	13.3%	886,741,043.46
1110	Information Communication and Technology - General	444,303,180.00	1,022,878,627.00	54,649,778.00	136,137,583.54	13.3%	886,741,043.46
12	Growing the Private Sector	179,306,400.00	217,622,400.00	44,660,060.00	83,299,386.00	38.3%	134,323,014.00
1210	Growing the Private Sector - General	179,306,400.00	217,622,400.00	44,660,060.00	83,299,386.00	38.3%	134,323,014.00
13	Reform of Government and Governance	16,598,890,661.00	26,346,767,893.00	1,261,004,717.47	4,253,057,810.43	16.1%	22,093,710,082.57
1310	Reform of Government and Governance - General	16,598,890,661.00	26,346,767,893.00	1,261,004,717.47	4,253,057,810.43	16.1%	22,093,710,082.57
14	Power	1,133,100,000.00	1,133,100,000.00	125,500,000.00	262,765,575.00	23.2%	870,334,425.00
1410	Power - General	1,133,100,000.00	1,133,100,000.00	125,500,000.00	262,765,575.00	23.2%	870,334,425.00
17	Road	2,072,110,130.00	2,092,110,130.00	52,731,674.00	719,895,573.43	34.4%	1,372,214,556.57
1710	Road - General	2,072,110,130.00	2,092,110,130.00	52,731,674.00	719,895,573.43	34.4%	1,372,214,556.57
21	Oil and Gas Infrastructure	160,050,000.00	160,050,000.00	43,953,774.00	102,215,873.40	63.9%	57,834,126.60
2110	Oil and Gas Infrastructure - General	160,050,000.00	160,050,000.00	43,953,774.00	102,215,873.40	63.9%	57,834,126.60

Table 18: Capital Expenditure by Programme Classification

Abia State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	611,668,958,620.00	726,433,522,753.00	66,261,322,055.69	203,331,008,582.75	28.0%	523,102,514,170.25
01	Agriculture	32,036,062,930.00	23,958,062,930.00	-	219,048,835.00	0.9%	23,739,014,095.00
0101	Effective governance of the Agriculture Sector	120,000,000.00	120,000,000.00	-	34,140,000.00	28.5%	85,860,000.00
0102	Development of the livestock value chain	280,000,000.00	340,000,000.00	-	-	0.0%	340,000,000.00
0103	Enhancement of food production and productivity	930,000,000.00	810,000,000.00	-	5,700,000.00	0.7%	804,300,000.00
0107	Promotion of enabling environment for increased agricultural development	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	30,686,062,930.00	22,668,062,930.00	-	179,208,835.00	0.8%	22,488,854,095.00
02	Societal Re-orientation	9,154,656,510.00	12,141,975,664.31	25,000,000.00	294,840,104.60	2.4%	11,847,135,559.71
0210	Societal Re-orientation - General	9,154,656,510.00	12,141,975,664.31	25,000,000.00	294,840,104.60	2.4%	11,847,135,559.71
03	Poverty Alleviation	360,500,000.00	457,500,000.00	-	-	0.0%	457,500,000.00
0310	Poverty Alleviation - General	360,500,000.00	457,500,000.00	-	-	0.0%	457,500,000.00
04	Health	97,908,479,930.00	112,648,204,780.00	3,179,342,325.68	6,041,902,849.12	5.4%	106,606,301,930.88
0401	Effective governance of the health system	979,400,000.00	1,183,400,000.00	-	6,765,000.00	0.6%	1,176,635,000.00
0402	Community engagement and participation in health	354,390,160.00	354,390,160.00	70,500,000.00	103,600,000.00	29.2%	250,790,160.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2,060,220,000.00	1,395,220,000.00	14,700,000.00	52,840,000.00	3.8%	1,342,380,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	429,660,000.00	409,660,000.00	-	35,872,185.00	8.8%	373,787,815.00
0405	Provision of adequate and modern health infrastructure for health services delivery	60,087,064,296.00	81,241,394,746.00	2,972,886,325.68	4,957,277,364.12	6.1%	76,284,117,381.88
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	3,154,995,000.00	1,583,595,000.00	49,825,000.00	91,045,000.00	5.7%	1,492,550,000.00
0407	Evidence generation and utilisation	405,700,000.00	295,700,000.00	-	-	0.0%	295,700,000.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	690,000,000.00	440,000,000.00	-	34,500,000.00	7.8%	405,500,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	4,540,748,850.00	4,540,748,850.00	-	514,800,000.00	11.3%	4,025,948,850.00
0410	Health Sector Expenditures Not Elsewhere Classified	25,206,301,624.00	21,204,096,024.00	71,431,000.00	245,203,300.00	1.2%	20,958,892,724.00
05	Education	126,189,423,580.00	147,064,946,949.63	13,654,340,047.23	19,935,612,173.77	13.6%	127,129,334,775.86
0501	Effective governance of the education system	3,100,903,450.00	6,669,653,450.00	114,065,000.00	585,865,000.00	8.8%	6,083,788,450.00
0502	Increase in access, retention, and completion rate at all levels	7,335,625,610.00	9,141,616,632.47	42,050,000.00	361,350,000.00	4.0%	8,780,266,632.47
0503	Equity and inclusiveness in the provision of educational services	1,228,125,000.00	1,228,125,000.00	-	28,500,000.00	2.3%	1,199,625,000.00
0504	Improved quality of teaching and learning outcomes	6,471,790,650.00	27,538,195,422.47	2,153,450,083.00	2,471,212,673.00	9.0%	25,066,982,749.47
0505	Adequate infrastructure at all levels	100,024,787,850.00	90,638,260,755.12	11,230,716,762.83	16,161,468,549.37	17.8%	74,476,792,205.75
0506	Improved education information management system (EIMS)	1,569,000,000.00	4,051,000,000.00	38,208,201.40	229,375,951.40	5.7%	3,821,624,048.60
0510	Education Sector Expenditures Not Elsewhere Classified	6,459,191,020.00	7,798,095,689.57	75,850,000.00	97,840,000.00	1.3%	7,700,255,689.57
06	Housing and Urban Development	111,430,605,030.00	138,811,728,223.74	17,046,623,299.15	28,131,521,179.78	20.3%	110,680,207,043.96
0610	Housing and Urban Development - General	111,430,605,030.00	138,811,728,223.74	17,046,623,299.15	28,131,521,179.78	20.3%	110,680,207,043.96
07	Gender	2,507,800,000.00	2,357,800,000.00	484,350,000.00	492,700,000.00	20.9%	1,865,100,000.00
0710	Gender - General	2,507,800,000.00	2,357,800,000.00	484,350,000.00	492,700,000.00	20.9%	1,865,100,000.00
08	Youth	4,151,560,000.00	3,455,159,999.50	-	320,975,000.00	9.3%	3,134,184,999.50
0810	Youth - General	4,151,560,000.00	3,455,159,999.50	-	320,975,000.00	9.3%	3,134,184,999.50
09	Environmental Improvement	7,393,597,310.00	8,521,597,310.00	1,243,498,000.00	2,137,463,700.00	25.1%	6,384,133,610.00
0910	Environmental Improvement - General	7,393,597,310.00	8,521,597,310.00	1,243,498,000.00	2,137,463,700.00	25.1%	6,384,133,610.00
10	Water Resources and Rural Development	22,016,737,400.00	27,251,960,136.52	533,995,812.88	4,191,716,066.88	15.4%	23,060,244,069.64
1010	Water Resources and Rural Development - General	22,016,737,400.00	27,251,960,136.52	533,995,812.88	4,191,716,066.88	15.4%	23,060,244,069.64
11	Information Communication and Technology	2,629,573,420.00	2,409,429,004.00	-	82,330,000.00	3.4%	2,327,099,004.00
1110	Information Communication and Technology - General	2,629,573,420.00	2,409,429,004.00	-	82,330,000.00	3.4%	2,327,099,004.00
12	Growing the Private Sector	5,540,690,000.00	8,662,445,000.00	14,994,000.00	14,994,000.00	0.2%	8,647,451,000.00
1210	Growing the Private Sector - General	5,540,690,000.00	8,662,445,000.00	14,994,000.00	14,994,000.00	0.2%	8,647,451,000.00
13	Reform of Government and Governance	50,602,573,080.00	63,810,319,400.69	1,325,609,375.56	4,335,476,002.43	6.8%	59,474,843,398.26
1310	Reform of Government and Governance - General	50,602,573,080.00	63,810,319,400.69	1,325,609,375.56	4,335,476,002.43	6.8%	59,474,843,398.26
16	Water Ways	20,000,000.00	20,000,000.00	-	4,000,000.00	20.0%	16,000,000.00
1610	Water Ways - General	20,000,000.00	20,000,000.00	-	4,000,000.00	20.0%	16,000,000.00
17	Road	134,210,369,430.00	169,436,063,354.61	28,703,587,789.59	136,168,374,270.77	80.4%	33,267,689,083.84
1710	Road - General	134,210,369,430.00	169,436,063,354.61	28,703,587,789.59	136,168,374,270.77	80.4%	33,267,689,083.84
21	Oil and Gas Infrastructure	5,516,330,000.00	5,426,330,000.00	49,981,405.60	960,054,400.40	17.7%	4,466,275,599.60
2110	Oil and Gas Infrastructure - General	5,516,330,000.00	5,426,330,000.00	49,981,405.60	960,054,400.40	17.7%	4,466,275,599.60

Table 19: Other Expenditure by Programme Classification

Abia State Government Budget Performance Report 2025 Q3 - Other Expenditure by Programme Classification

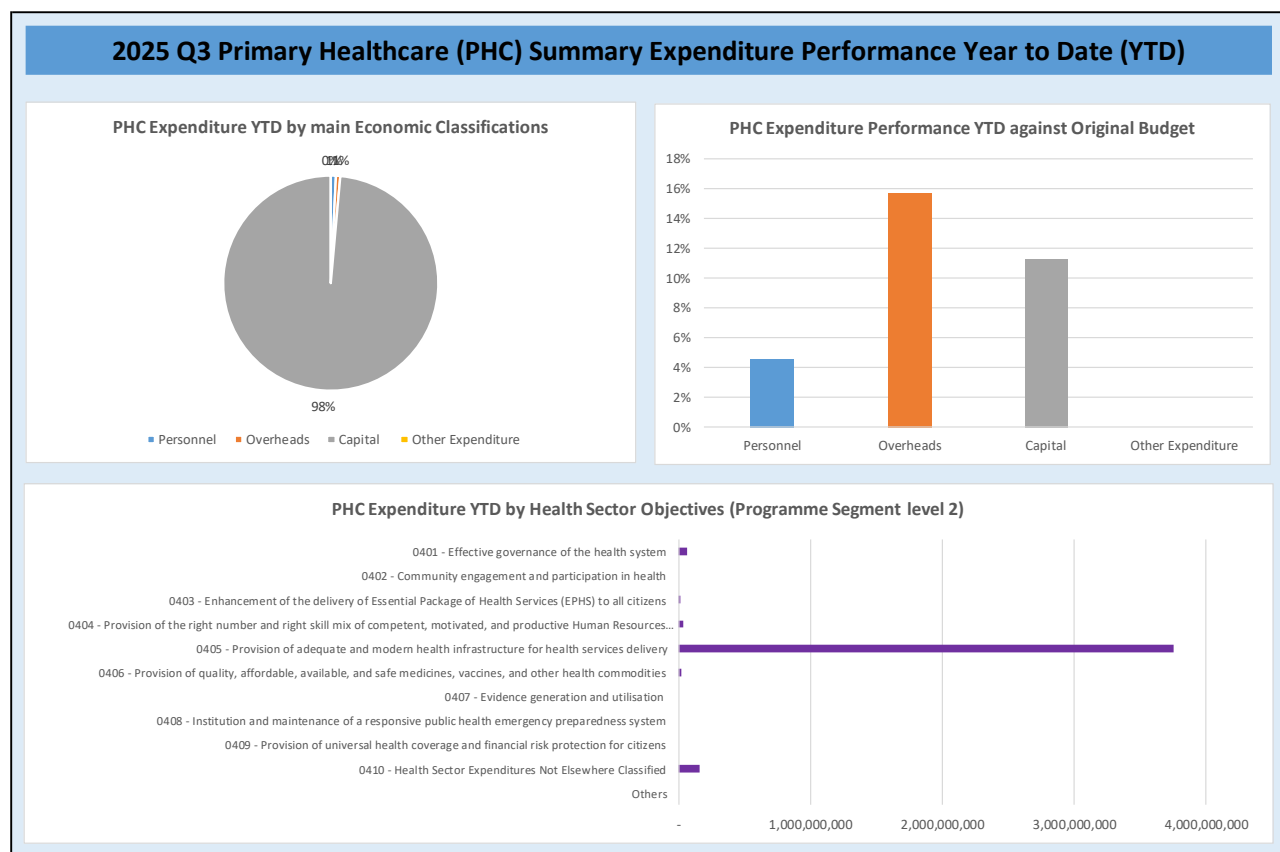
Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	23,291,769,029.00	23,291,769,029.00	2,552,585,381.82	6,619,858,526.14	28.4%	16,671,910,502.86
13	Reform of Government and Governance	23,291,769,029.00	23,291,769,029.00	2,552,585,381.82	6,619,858,526.14	28.4%	16,671,910,502.86
1310	Reform of Government and Governance - General	23,291,769,029.00	23,291,769,029.00	2,552,585,381.82	6,619,858,526.14	28.4%	16,671,910,502.86

4 Primary Healthcare Budget Performance

4.A Overview

There was limited actual expenditure reported in the Primary Healthcare sector in the quarter.

Figure 2: Summary of Basic Education Budget Performance Year to Date



4.B Budget Implementation Reports by NCOA Segment

Table 20: Primary Healthcare Expenditure by Administrative Classification

Abia State Government Budget Performance Report 2025 Q3 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	36,337,257,500.00	36,696,631,304.64	2,725,595,274.69	4,048,887,046.09	11.0%	32,647,744,258.55
010000000000	ADMINISTRATION SECTOR	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
012300000000	Ministry of Information	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
012300100100	Ministry of Information	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
020000000000	ECONOMIC SECTOR	51,400,190.00	51,400,190.00	7,655,709.51	23,412,716.49	45.5%	27,987,473.51
023100000000	Ministry of Power & Public Utilities	51,400,190.00	51,400,190.00	7,655,709.51	23,412,716.49	45.5%	27,987,473.51
023110300100	Abia State Rural Water Sanitation Agency	51,400,190.00	51,400,190.00	7,655,709.51	23,412,716.49	45.5%	27,987,473.51
050000000000	SOCIAL SECTOR	36,255,857,310.00	36,615,231,114.64	2,717,939,565.18	4,025,474,329.60	11.0%	32,589,756,785.04
052100000000	Ministry of Health	36,250,857,310.00	36,565,231,114.64	2,717,939,565.18	4,025,474,329.60	11.0%	32,539,756,785.04
052100100100	Ministry of Health	33,373,469,000.00	33,664,842,804.64	2,648,612,630.00	3,940,655,608.10	11.7%	29,724,187,196.54
052100300100	Abia State Primary Health Care Development Agency	2,135,869,360.00	2,135,869,360.00	54,512,761.00	55,202,761.00	2.6%	2,080,666,599.00
052110300100	Abia State Eye Management Bureau	638,353,620.00	638,353,620.00	-	-	0.0%	638,353,620.00
052110400100	Abia State Agency For the Control of HIV/AIDS	103,165,330.00	126,165,330.00	14,814,174.18	29,615,960.50	23.5%	96,549,369.50
055100000000	Ministry of Local Government and Chieftaincy Affairs	5,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
055100100100	Ministry of Local Government and Chieftaincy Affairs	5,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00

Table 21: Primary Healthcare Expenditure by Functional Classification

Abia State Government Budget Performance Report 2025 Q3 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	36,337,257,500.00	36,696,631,304.64	2,725,595,274.69	4,048,887,046.09	11.0%	32,647,744,258.55
706	HOUSING AND COMMUNITY AMMENITIES	56,400,190.00	101,400,190.00	7,655,709.51	23,412,716.49	23.1%	77,987,473.51
7062	COMMUNITY DEVELOPMENT	5,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
70621	COMMUNITY DEVELOPMENT	5,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
7063	WATER SUPPLY	51,400,190.00	51,400,190.00	7,655,709.51	23,412,716.49	45.5%	27,987,473.51
70631	WATER SUPPLY	51,400,190.00	51,400,190.00	7,655,709.51	23,412,716.49	45.5%	27,987,473.51
707	HEALTH	36,250,857,310.00	36,565,231,114.64	2,717,939,565.18	4,025,474,329.60	11.0%	32,539,756,785.04
7073	HOSPITAL SERVICES	638,353,620.00	638,353,620.00	-	-	0.0%	638,353,620.00
70732	SPECIALIZED HOSPITAL SERVICES	638,353,620.00	638,353,620.00	-	-	0.0%	638,353,620.00
7074	PUBLIC HEALTH SERVICES	2,239,034,690.00	2,262,034,690.00	69,326,935.18	84,818,721.50	3.7%	2,177,215,968.50
70741	PUBLIC HEALTH SERVICES	2,239,034,690.00	2,262,034,690.00	69,326,935.18	84,818,721.50	3.7%	2,177,215,968.50
7076	HEALTH N.E.C.	33,373,469,000.00	33,664,842,804.64	2,648,612,630.00	3,940,655,608.10	11.7%	29,724,187,196.54
70761	HEALTH N.E.C.	33,373,469,000.00	33,664,842,804.64	2,648,612,630.00	3,940,655,608.10	11.7%	29,724,187,196.54
708	RECREATION, CULTURE AND RELIGION	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00

Table 22: Primary Healthcare Expenditure by Programme Classification

Abia State Government Budget Performance Report 2025 Q3 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	36,337,257,500.00	36,696,631,304.64	2,725,595,274.69	4,048,887,046.09	11.0%	32,647,744,258.55
04	Health	36,337,257,500.00	36,696,631,304.64	2,725,595,274.69	4,048,887,046.09	11.0%	32,647,744,258.55
0401	Effective governance of the health system	1,173,099,340.00	1,166,099,340.00	26,276,644.69	64,290,437.99	5.5%	1,101,808,902.01
0402	Community engagement and participation in health	85,390,160.00	85,390,160.00	-	-	0.0%	85,390,160.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	1,928,220,000.00	1,263,220,000.00	14,700,000.00	14,700,000.00	1.2%	1,248,520,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	309,660,000.00	289,660,000.00	-	35,872,185.00	12.4%	253,787,815.00
0405	Provision of adequate and modern health infrastructure for health services delivery	21,545,526,596.00	27,378,725,400.64	2,648,612,630.00	3,754,846,123.10	13.7%	23,623,879,277.54
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	2,505,000,000.00	933,600,000.00	-	18,600,000.00	2.0%	915,000,000.00
0407	Evidence generation and utilisation	214,000,000.00	124,000,000.00	-	-	0.0%	124,000,000.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	8,561,361,404.00	5,440,936,404.00	36,006,000.00	160,578,300.00	3.0%	5,280,358,104.00

Table 23: Primary Healthcare Expenditure by Economic Classification

Abia State Government Budget Performance Report 2025 Q3 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	36,337,257,500.00	36,696,631,304.64	2,725,595,274.69	4,048,887,046.09	11.0%	32,647,744,258.55
2	EXPENDITURES	36,337,257,500.00	36,696,631,304.64	2,725,595,274.69	4,048,887,046.09	11.0%	32,647,744,258.55
21	PERSONNEL COST	686,268,400.00	686,268,400.00	10,295,583.69	31,284,614.99	4.6%	654,983,785.01
2101	SALARY	672,441,842.00	672,441,842.00	6,675,727.68	22,537,650.56	3.4%	649,904,191.44
210101	SALARIES AND WAGES	672,441,842.00	672,441,842.00	6,675,727.68	22,537,650.56	3.4%	649,904,191.44
21010101	SALARY	671,732,660.00	671,732,660.00	6,048,092.88	21,860,059.76	3.3%	649,872,600.24
21010102	OVER TIME PAYMENTS	709,182.00	709,182.00	627,634.80	677,590.80	95.5%	31,591.20
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,826,558.00	13,826,558.00	3,619,856.01	8,746,964.43	63.3%	5,079,593.57
210201	ALLOWANCES	13,826,558.00	13,826,558.00	3,619,856.01	8,746,964.43	63.3%	5,079,593.57
21020101	HOUSING/RENT ALLOWANCE	6,921,493.00	6,921,493.00	2,904,766.77	5,249,875.19	75.8%	1,671,617.81
21020102	TRANSPORT ALLOWANCE	1,336,000.00	1,336,000.00	-	1,336,000.00	100.0%	-
21020103	MEAL SUBSIDY	546,000.00	546,000.00	-	546,000.00	100.0%	-
21020104	UTILITY ALLOWANCE	319,200.00	319,200.00	-	319,200.00	100.0%	-
21020105	ENTERTAINMENT ALLOWANCE	36,000.00	36,000.00	9,000.00	9,000.00	25.0%	27,000.00
21020106	LEAVE ALLOWANCE	2,937,897.00	2,937,897.00	-	338,400.00	11.5%	2,599,497.00
21020107	DOMESTIC STAFF ALLOWANCE	529,968.00	529,968.00	-	242,400.00	45.7%	287,568.00
21020111	HAZARD ALLOWANCE	1,200,000.00	1,200,000.00	706,089.24	706,089.24	58.8%	493,910.76
22	OTHER RECURRENT COSTS	166,830,940.00	189,830,940.00	15,981,061.00	26,240,823.00	13.8%	163,590,117.00
2202	OVERHEAD COST	166,830,940.00	189,830,940.00	15,981,061.00	26,240,823.00	13.8%	163,590,117.00
220201	TRAVEL & TRANSPORT - GENERAL	49,096,040.00	51,096,040.00	1,686,000.00	4,484,000.00	8.8%	46,612,040.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,583,440.00	20,583,440.00	-	1,998,000.00	9.7%	18,585,440.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	13,512,600.00	13,512,600.00	1,686,000.00	2,486,000.00	18.4%	11,026,600.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	17,000,000.00	-	-	0.0%	17,000,000.00
220202	UTILITIES - GENERAL	400,000.00	400,000.00	-	-	0.0%	400,000.00
22020205	WATER RATES	400,000.00	400,000.00	-	-	0.0%	400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	22,951,500.00	22,951,500.00	2,967,750.00	4,725,790.00	20.6%	18,225,710.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,200,500.00	12,200,500.00	967,750.00	2,345,790.00	19.2%	9,854,710.00
22020305	PRINTING OF NON-SECURITY DOCUMENTS	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	4,000,000.00	4,000,000.00	2,000,000.00	2,000,000.00	50.0%	2,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	4,751,000.00	4,751,000.00	-	380,000.00	8.0%	4,371,000.00
220204	MAINTENANCE SERVICES - GENERAL	25,115,900.00	29,115,900.00	3,667,311.00	5,468,091.00	18.8%	23,647,809.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,705,300.00	12,705,300.00	330,000.00	1,310,000.00	10.3%	11,395,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,705,300.00	2,705,300.00	926,100.00	926,100.00	34.2%	1,779,200.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,705,300.00	2,705,300.00	498,300.00	498,300.00	18.4%	2,207,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	2,000,000.00	962,311.00	962,311.00	48.1%	1,037,689.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,000,000.00	6,000,000.00	950,600.00	1,270,600.00	21.2%	4,729,400.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	3,000,000.00	-	500,780.00	16.7%	2,499,220.00

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
220205	TRAINING - GENERAL	13,705,300.00	13,705,300.00	5,680,000.00	5,680,000.00	41.4%	8,025,300.00
22020501	LOCAL TRAINING	13,705,300.00	13,705,300.00	5,680,000.00	5,680,000.00	41.4%	8,025,300.00
220206	OTHER SERVICES - GENERAL	2,200,100.00	2,200,100.00	-	-	0.0%	2,200,100.00
22020601	SECURITY SERVICES	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,000,100.00	1,000,100.00	-	-	0.0%	1,000,100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,200,100.00	4,200,100.00	-	-	0.0%	4,200,100.00
22020701	FINANCIAL CONSULTING	1,200,100.00	4,200,100.00	-	-	0.0%	4,200,100.00
220208	FUEL & LUBRICANTS - GENERAL	24,358,300.00	27,358,300.00	1,980,000.00	5,239,250.00	19.2%	22,119,050.00
22020801	MOTOR VEHICLE FUEL COST	12,200,500.00	15,200,500.00	980,000.00	2,280,000.00	15.0%	12,920,500.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	102,100.00	102,100.00	-	-	0.0%	102,100.00
22020803	PLANT / GENERATOR FUEL COST	12,055,700.00	12,055,700.00	1,000,000.00	2,959,250.00	24.5%	9,096,450.00
220209	FINANCIAL CHARGES - GENERAL	400,000.00	400,000.00	-	-	0.0%	400,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	400,000.00	400,000.00	-	-	0.0%	400,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	27,403,700.00	38,403,700.00	-	643,692.00	1.7%	37,760,008.00
22021001	REFRESHMENT & MEALS	1,051,600.00	2,051,600.00	-	573,692.00	28.0%	1,477,908.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,880,000.00	2,880,000.00	-	-	0.0%	2,880,000.00
22021003	PUBLICITY & ADVERTISEMENTS	5,051,600.00	7,051,600.00	-	-	0.0%	7,051,600.00
22021004	MEDICAL EXPENSES-LOCAL	3,205,300.00	3,205,300.00	-	-	0.0%	3,205,300.00
22021006	POSTAGES & COURIER SERVICES	350,000.00	350,000.00	-	70,000.00	20.0%	280,000.00
22021007	WELFARE PACKAGES	3,255,700.00	3,255,700.00	-	-	0.0%	3,255,700.00
22021009	SPORTING ACTIVITIES	250,000.00	250,000.00	-	-	0.0%	250,000.00
22021014	Annual Budget Defence Expenses & Administration	855,700.00	855,700.00	-	-	0.0%	855,700.00
22021016	SERVICOM	503,800.00	503,800.00	-	-	0.0%	503,800.00
22021021	SPECIAL DAYS/CELEBRATIONS	10,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00
23	CAPITAL EXPENDITURE	35,484,158,160.00	35,820,531,964.64	2,699,318,630.00	3,991,361,608.10	11.1%	31,829,170,356.54
2301	FIXED ASSETS PURCHASED	17,721,732,404.00	7,070,332,404.00	1,100,100,000.00	2,058,933,493.10	29.1%	5,011,398,910.90
230101	PURCHASE OF FIXED ASSETS - GENERAL	17,721,732,404.00	7,070,332,404.00	1,100,100,000.00	2,058,933,493.10	29.1%	5,011,398,910.90
23010106	PURCHASE OF VANS	350,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
23010108	PURCHASE OF BUSES	240,000,000.00	240,000,000.00	-	-	0.0%	240,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	17,031,732,404.00	6,530,332,404.00	1,100,100,000.00	2,058,933,493.10	31.5%	4,471,398,910.90
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	100,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
2302	CONSTRUCTION / PROVISION	8,305,650,000.00	6,275,225,000.00	-	1,172,300.00	0.0%	6,274,052,700.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	8,305,650,000.00	6,275,225,000.00	-	1,172,300.00	0.0%	6,274,052,700.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	25,650,000.00	25,650,000.00	-	-	0.0%	25,650,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,250,000,000.00	2,210,000,000.00	-	1,172,300.00	0.1%	2,208,827,700.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,030,000,000.00	4,039,575,000.00	-	-	0.0%	4,039,575,000.00
2303	REHABILITATION / REPAIRS	3,341,676,596.00	13,746,676,596.00	1,548,512,630.00	1,817,512,630.00	13.2%	11,929,163,966.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	3,341,676,596.00	13,746,676,596.00	1,548,512,630.00	1,817,512,630.00	13.2%	11,929,163,966.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,341,676,596.00	7,846,676,596.00	1,548,512,630.00	1,817,512,630.00	23.2%	6,029,163,966.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,000,000,000.00	5,900,000,000.00	-	-	0.0%	5,900,000,000.00
2305	OTHER CAPITAL PROJECTS	6,115,099,160.00	8,728,297,964.64	50,706,000.00	113,743,185.00	1.3%	8,614,554,779.64
230501	ACQUISITION OF NON-TANGIBLE ASSETS	6,115,099,160.00	8,728,297,964.64	50,706,000.00	113,743,185.00	1.3%	8,614,554,779.64
23050101	RESEARCH AND DEVELOPMENT	372,000,000.00	362,000,000.00	-	7,229,500.00	2.0%	354,770,500.00
23050102	COMPUTER SOFTWARE ACQUISITION	5,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23050103	MONITORING AND EVALUATION	250,000,000.00	120,000,000.00	-	6,765,000.00	5.6%	113,235,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23050110	VALUE ORIENTATION/SENSITIZATION	189,540,000.00	139,540,000.00	-	-	0.0%	139,540,000.00
23050111	PUBLICATIONS/PUBLICITY	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
23050112	SOCIAL WELFARE ACTIVITIES	5,168,559,160.00	7,926,757,964.64	50,706,000.00	99,748,685.00	1.3%	7,827,009,279.64

Table 24: Primary Healthcare Capital Expenditure by Project

Abia State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
012300100100 - Ministry of Information	NUT.5.ADVOACACY.Conduct advocacy to media houses to create awareness on nutrition programmes and	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
052100100100 - Ministry of Health	Constr.of Class Room Blocks at School of Midwifery & Nursing	3,000,000,000.00	2,000,000,000.00	-	-	0.0%	2,000,000,000.00	
052100100100 - Ministry of Health	Procurement of ancillary drugs for immunization (Albedazole, multivitamins, Vitamin A, antimalarials for	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health	Conduct of community sensitization on Neglected tropical diseases, training and supportive upervisions and	50,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
052100100100 - Ministry of Health	Production of 2011-2014 HMIS Form for Data Collection	40,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
052100100100 - Ministry of Health	Construction of Kitchen & Food store for school of Midwifery	100,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health	Anti-retroviral therapy (HIV Treatment)	150,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
052100100100 - Ministry of Health	Building of Cancer care Centre Umuhia	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
052100100100 - Ministry of Health	Purchase of Health Equipment for medical facilities across the State	9,000,000,000.00	4,100,000,000.00	1,100,100,000.00	1,937,333,493.10	47.3%	2,162,666,506.90	
052100100100 - Ministry of Health	Integrated Mapping/baseline survey of schistir masis/spoil	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00	
052100100100 - Ministry of Health	Central Medical Store (Drug Revolving Fund) Drug & Van	300,000,000.00	18,600,000.00	-	18,600,000.00	100.0%	-	
052100100100 - Ministry of Health	Purchase of 5 No Toyota Hilux for general Hospitals	350,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
052100100100 - Ministry of Health	Purchase of 18 seater, air-conditioned 4 no Toyota Buses	240,000,000.00	240,000,000.00	-	-	0.0%	240,000,000.00	
052100100100 - Ministry of Health	Establishment of Blood Bank	1,500,000,000.00	1,419,575,000.00	-	-	0.0%	1,419,575,000.00	
052100100100 - Ministry of Health	Establishment of Cenral Medical Library	100,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100100100 - Ministry of Health	Renovation of Central Medical Store	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00	
052100100100 - Ministry of Health	Installation of Incineration Plant	50,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
052100100100 - Ministry of Health	Renovations of student hostels in Schools of Nursing and Midwiferies (Umuahia, Amachara)	3,000,000,000.00	2,000,000,000.00	-	-	0.0%	2,000,000,000.00	
052100100100 - Ministry of Health	Establishment of Abia State Geriatric Health care centre, Umuhia	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
052100100100 - Ministry of Health	Abia State Sickle Cell health programme	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052100100100 - Ministry of Health	Capacity Building for health workers	100,000,000.00	100,000,000.00	-	7,229,500.00	7.2%	92,770,500.00	
052100100100 - Ministry of Health	Purchase of Medical Ambulances with advanced life support and patient monitoring system	2,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
052100100100 - Ministry of Health	Purchase of Hospital Consumables and Personal Protective Equipments (gloves, disinfectants,cotton wool,	2,000,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
052100100100 - Ministry of Health	Construction of Drug Management Agency complex and procurement of drugs	40,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
052100100100 - Ministry of Health	Development and production of policy document/domestication of National Surgical Obsetrics Anaesthesia	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
052100100100 - Ministry of Health	Human Resources for Health Programmes Health Research	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
052100100100 - Ministry of Health	Review and production of health sector strategic blue print.	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
052100100100 - Ministry of Health	NUT.4.MIYCN- Establishment of Food Demonstration Corners in 291 Ward PHCs in the State.	100,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health	Establishment of Family Health Department in the Ministry of Health	40,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100100100 - Ministry of Health	Conduct of Council of health conference to develop, review, and approve/produce health policies that guide	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health	Review and production of quaterly program report and news letters	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052100100100 - Ministry of Health	Health programmes coordination/Review meetings & Reports generation	60,000,000.00	30,000,000.00	-	6,765,000.00	22.6%	23,235,000.00	
052100100100 - Ministry of Health	Establishment of equipment maintenance unit	50,000,000.00	10,000,000.00	-	1,172,300.00	11.7%	8,827,700.00	
052100100100 - Ministry of Health	Development of Health Sector Medium term Expenditure framework (MTEF) and Medium Term Sector	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
052100100100 - Ministry of Health	Establishment/equipping of Health Data Bank in the Ministry's headquarters	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052100100100 - Ministry of Health	Health education and promotion activities	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052100100100 - Ministry of Health	Upgrading of Schools of Nursing / Midwifry in the state to Abia State College of Nursing Sciences	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
052100100100 - Ministry of Health	Procurement of family planning commodities, senzitation on family palnning and training.	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100100100 - Ministry of Health	Provision for Health Partners Support programme and equipment (laboratory equipment and 40 digital	2,969,732,404.00	469,732,404.00	-	103,000,000.00	21.9%	366,732,404.00	
052100100100 - Ministry of Health	NUT. 3.IMAM Establish and equip IMAM sites in 9 ward PHCs in the state (3 per senatorial zone)	150,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health	NUT.3. MIYCN Procurement of nutrition commodities (MNP, IFAS, Zinc/ORS, Albendazole tablets etc)	300,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
052100100100 - Ministry of Health	NUT.3.MIYCN Procurement of nutrition equipment(weighing scales, height boards, MUAC tapes)	100,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health	Renovation & Equipping of 100 Primary Health Centres	335,676,596.00	6,840,676,596.00	1,548,512,630.00	1,817,512,630.00	26.6%	5,023,163,966.00	
052100100100 - Ministry of Health	Provision for Digital in Health Programme Initiative	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00	
052100100100 - Ministry of Health	Establishment/Construction, and Equipping of a Standard Emergency Operations Centre for Abia State &	100,000,000.00	-	-	-	-	-	
052100100100 - Ministry of Health	One Mobile Laboratory for use especially in Managing Emergencies	50,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
052100100100 - Ministry of Health	Mental Health Programme Including Addressing the Drug Abuse menance	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052100100100 - Ministry of Health	Capacity Strengthening (Supervision, Facility Registration, Quality Assurance and M&E)	50,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
052100100100 - Ministry of Health	Remodelling of General Hospital Amachara	2,000,000,000.00	5,900,000,000.00	-	-	0.0%	5,900,000,000.00	
052100100100 - Ministry of Health	Establishment of sick bay in the Ministry of Health headqautres	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
052100100100 - Ministry of Health	Abia state college of Nursing sciences(ABSCONS) examination fund	78,760,000.00	78,760,000.00	-	28,642,685.00	36.4%	50,117,315.00	
052100100100 - Ministry of Health	Abia State Children Hospital facility support	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
052100100100 - Ministry of Health	Laboratory equipment for Abia state college of Nursing sciences	500,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00	
052100100100 - Ministry of Health	Mapping of food vendors, saloons, factories and workshops (different categories)	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052100100100 - Ministry of Health	Conduct of operational and innovative research for vaccine hesitancy and burden of non communicable	50,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100100100 - Ministry of Health	Provision for Mapping, tracking and Auditing of health budget.	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100100100 - Ministry of Health	Establishment of a functional health sector planning cells (HSPCs) across the State	50,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100100100 - Ministry of Health	Capacity building of SWAP office on Program management and World Bank performance based Financing	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100100100 - Ministry of Health	Conduct review of HOPE GOV and HOPE Health disbursement linked indicators by National SWAP office,	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100100100 - Ministry of Health	Town hall sensitization / Community Engagement Sector Wide Approach (SWAP) initiatives by the State	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	

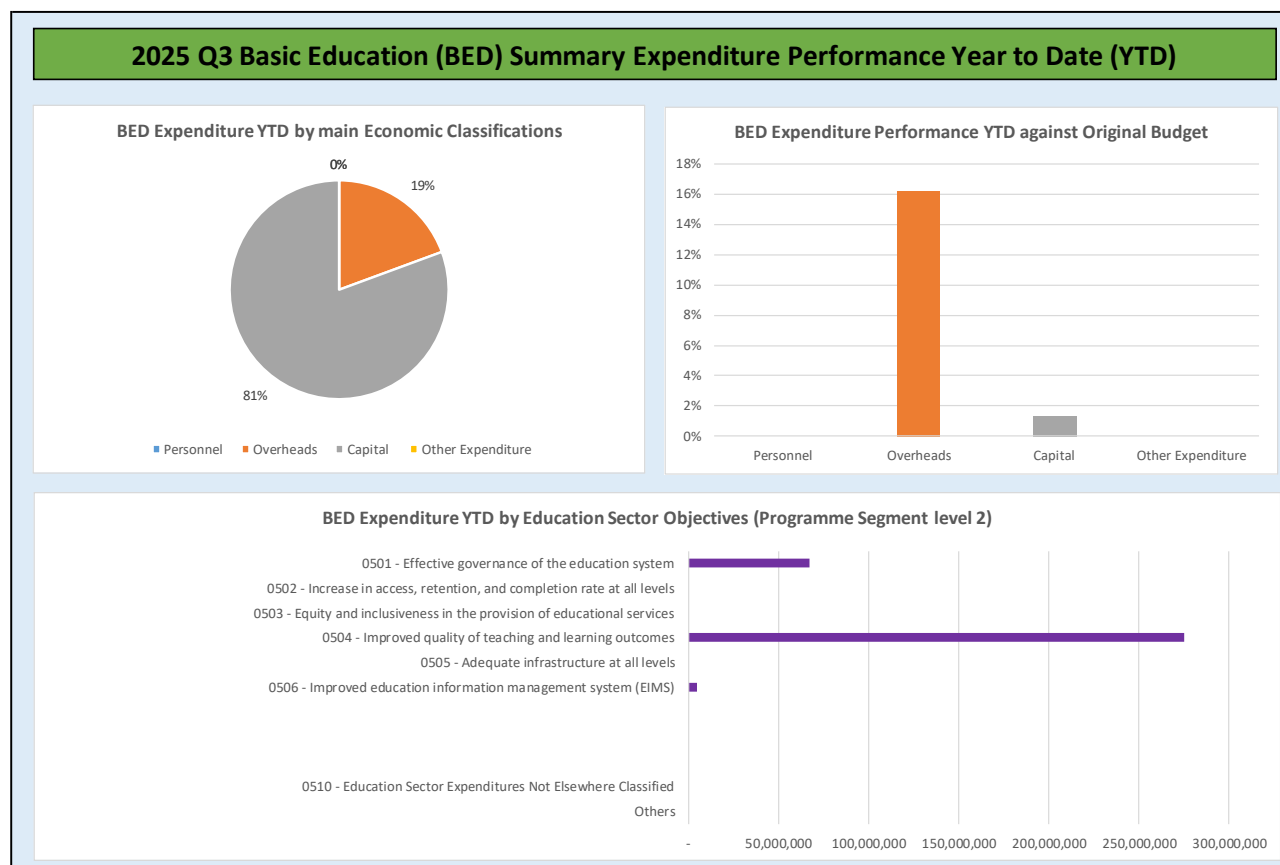
Administrative Code and Description	Project Description	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
052100100100 - Ministry of Health	Capacity building of health stakeholders and multisectoral stakeholders on Sector Wide Approach (SWAP)	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052100100100 - Ministry of Health	Community outreaches for sensitization, mobilisation for Reproductive maternal newborn child adolescence	12,000,000.00	12,000,000.00	-	10,400,000.00	86.7%	1,600,000.00	
052100100100 - Ministry of Health	Provision for Regulatory impact assessment in the state	10,000,000.00	10,000,000.00	-	10,000,000.00	100.0%	-	
052100100100 - Ministry of Health	Establishment of electronic surveillance system for communicable disease and build capacity on cancer	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100100100 - Ministry of Health	Procurement of sensitization materials for community outreaches on prevention of non-communicable	80,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
052100100100 - Ministry of Health	Community outreaches for sensitization programs and management of substance abuse disorders.	100,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health	A multisectoral task force for health promotion, mobilisation and sensitisation on HIV, TB and Malaria (ATM)	120,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00	
052100100100 - Ministry of Health	Upscaling of HIV Prevention of mother to child transmission and mentor mother programs.	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health	Procurement of HIV test kits, viral load consumable, referral networks for sample logging	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health	Procurement of ITNs and distribution of insecticides treated nets.	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
052100100100 - Ministry of Health	Procurement of 5 gene xpert machines and 5,000 cartridges	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
052100100100 - Ministry of Health	Improving quality of care at BEMONC and CEMONC facilities through capacity building and skill development	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
052100100100 - Ministry of Health	Review/production of essential Reproductive maternal newborn child, adolescence health rapid advice and	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052100100100 - Ministry of Health	Emergency intervention fund for health emergencies such as Ebola, lessa fever, diphteria and covid	100,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100100100 - Ministry of Health	Establishment of pharmaceutical platforms for the production of pharmaceutical product and vaccines.	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
052100100100 - Ministry of Health	Accreditation of public medical laboratorie , capacity building and Hosting of medical laboratory council of	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
052100100100 - Ministry of Health	Development/production of policy document on health climate change	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100100100 - Ministry of Health	Establishment of healthcare system to address climate-related diseases.	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052100100100 - Ministry of Health	Domestication of National adaptation plan on climate change and build climate resilience health facilities and	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00	
052100100100 - Ministry of Health	Conduct of Annual Operational Plan and review of Health sector budget Programme	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
052100100100 - Ministry of Health	Application of electronic platforms, , Machine learning and artificial intelligence in health intervention	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100100100 - Ministry of Health	Purchase of library books, learning and teaching aids and equipment in all school of Nursing and Midwifery	100,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health	Sustaining sexual assault referral centre activities at General hospital Aba	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health	LGA-Based Strategic Community Oversight Teams (SCHOT) Activities	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
052100100100 - Ministry of Health	Mandatory nurse leaders conference for Abia state college of Nursing sciences	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100100100 - Ministry of Health	Supervision of 292 BEMOC facilities	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
052100100100 - Ministry of Health	Abia state ecosystem information management HUB	1,000,000,000.00	780,000,000.00	-	-	0.0%	780,000,000.00	
052100100100 - Ministry of Health	NUT.3.MS Procurement of MMS for pregnant women and RUTF for management of malnourished children	273,300,000.00	173,300,000.00	-	-	0.0%	173,300,000.00	
052100100100 - Ministry of Health	Renovation of 200 PHCs (Project Ekwume Phase 2)	-	3,598,198,804.64	-	-	0.0%	3,598,198,804.64	
052100300100 - Abia State Primary Health Care	Purchase of one 18 seater Bus	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100300100 - Abia State Primary Health Care	Provision for Community Awareness and Ownership and Participation at State Primary Health Care	540,000.00	540,000.00	-	-	0.0%	540,000.00	
052100300100 - Abia State Primary Health Care	Provision for Monitoring and Evaluation of State Primare Health care Programmes in the State	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
052100300100 - Abia State Primary Health Care	Provision for Community Awareness and Ownership and Participation at State Primary Health Care	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00	
052100300100 - Abia State Primary Health Care	Purchase and distribute of Sanitary pads, Pedal waste bins with lids, genotype test kit, test kits for	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00	
052100300100 - Abia State Primary Health Care	Procurement Personal Protective Equipment (Gloves, Masks, Sanitizers) Across the State	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00	
052100300100 - Abia State Primary Health Care	Procurement and distribution of Buckets with taps for 903 Primary Health Centres	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00	
052100300100 - Abia State Primary Health Care	Establishment of Primary Health Database in the State	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052100300100 - Abia State Primary Health Care	Retraining of Health workers on basic guide on immunization and data mgt.	45,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00	
052100300100 - Abia State Primary Health Care	NUT.3.Provision for Integrated management of acute malnutrition (IMAM) Scale up Prevention, Detection	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00	
052100300100 - Abia State Primary Health Care	NUT.4.Provision for Human Resource on Nutrition- Capacity Building Nutrition program implementers, on	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Abia State Primary Health Care	NUT. 2.MNDC-Procurement and Distribution of Micro Nutrition Powder, MMS or Iron Folic Acid to Primary	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100300100 - Abia State Primary Health Care	NUT.3.IDH- Provision for Commemoration of 2025 World Breastfeeding week in Abia State	15,000,000.00	15,000,000.00	14,700,000.00	14,700,000.00	98.0%	300,000.00	
052100300100 - Abia State Primary Health Care	NUT.2.HRN Capacity Building of Health Workers on Breast Feeding and Lactation Management & C-IYCF.	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100300100 - Abia State Primary Health Care	NUT.3.MICYN- Procurement of Weighing Scales for all the Primary Health Care Facilities in the State	2,920,000.00	2,920,000.00	-	-	0.0%	2,920,000.00	
052100300100 - Abia State Primary Health Care	NUT.4.Provision for Human Resource on Nutrition -Capacity Building of 292 Health Facility Workers on	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00	
052100300100 - Abia State Primary Health Care	Provision for Abia State Primary Health Care Development Agency intervention programmes in the State	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Abia State Primary Health Care	NUT.3.IDH- Provision for Implementation of Round one and two Maternal and Newborn Child Health Week	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00	
052100300100 - Abia State Primary Health Care	Provision for Establishment of Drug Revolving Scheme in the State	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100300100 - Abia State Primary Health Care	Capacity building of Health Officers on integrated managementof childhood illnesses in the State.	7,500,000.00	7,500,000.00	-	-	0.0%	7,500,000.00	
052100300100 - Abia State Primary Health Care	Production of Monthly review document for the IMCI focal persons and the Head of Departments Primary	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00	
052100300100 - Abia State Primary Health Care	Capacity building of 2920 Community Volunteers on immunization in the State	14,449,000.00	14,449,000.00	-	-	0.0%	14,449,000.00	
052100300100 - Abia State Primary Health Care	Provision for conduct of Quarterly Routine Immunization Intensification in the State	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052100300100 - Abia State Primary Health Care	Procurement of emergency Local Immunization materials for Prioritized local government areas in the	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00	
052100300100 - Abia State Primary Health Care	Review and Monitoring and Evaluation of Monthly Primary Health care facilities	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
052100300100 - Abia State Primary Health Care	Production of Vaccine Management Assessment Checklist document	45,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00	
052100300100 - Abia State Primary Health Care	Procurement of 17 Keke Ambulance for Emergencies and referral of pregnant women at Primary Health	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
052100300100 - Abia State Primary Health Care	Provision for the implementation of Supplemental Immunization Programme in the State	47,600,000.00	47,600,000.00	36,006,000.00	36,006,000.00	75.6%	11,594,000.00	
052100300100 - Abia State Primary Health Care	Procurement of 100 cartons of Micro Nutrition Powde (MNP), Multiple Micro Supplement (MMS), iron and	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00	
052100300100 - Abia State Primary Health Care	Procurement of Safe motherhood modern Equipment 292 moyo heart, 5,000 calibrated drap, 292 pulse	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052100300100 - Abia State Primary Health Care	Capacity building of 292 midwives on post partum heamorage (PPH) across the State.	4,400,000.00	4,400,000.00	-	-	0.0%	4,400,000.00	
052100300100 - Abia State Primary Health Care	Conduct Advocacy and Capacity Building of midwives on TSST	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Abia State Primary Health Care	Capacity building of Safemotherhood focal persons on the implementation of Essential newborn care (ENC)	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Abia State Primary Health Care	Provision for Commemoration of the International Adolescent Week	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00	
052100300100 - Abia State Primary Health Care	Training of Health Care Workers on Essential Newborn Care (ENC) at the Primary health facilities	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00	
052100300100 - Abia State Primary Health Care	Provision for Review of state Essential medicine lists for RMNCAH services	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00	
052100300100 - Abia State Primary Health Care	capacity Building of Doctors, Nurses, Midwives, CHEWs on adolescent plus youth-friendly services	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Abia State Primary Health Care	Procurement of 17 cancer papilloma Smear (CPAP), 17 monitor, 17 oxygen cylinder, 292 kangaro mother	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052100300100 - Abia State Primary Health Care	Production of 292 Reproductive maternal newborn child adolescent Elderly health + nutrition (RMNCAH)	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00	
052100300100 - Abia State Primary Health Care	Capacity building of healthcare workers on RMNCAH+N referral form	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052100300100 - Abia State Primary Health Care	Procurement of 17 Customized Android phones for data supervisors for integrated supportive supervision of	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
052100300100 - Abia State Primary Health Care	Procurement of Solar Street Light for the Agency Premises (no 10) @ N65, 000 each	650,000.00	650,000.00	-	-	0.0%	650,000.00	
052100300100 - Abia State Primary Health Care	Procurement and Installation of Solar to power the Agency Office Building	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
052100300100 - Abia State Primary Health Care	Rehabilitation of 70 Primary Health Centre across the State	800,000,000.00	800,000,000.00	-	-	0.0%	800,000,000.00	
052100300100 - Abia State Primary Health Care	Procurement of 4K Solar powered Tripple Lens CCTV Cameras at No 2 Adelabu Street Umuahia	900,000.00	900,000.00	-	-	0.0%	900,000.00	
052100300100 - Abia State Primary Health Care	Procurement of delivery packs for pregnant women who deliver in Primary Health Centers	103,480,000.00	103,480,000.00	-	-	0.0%	103,480,000.00	
052100300100 - Abia State Primary Health Care	Advocacy and Community engagement on access to RMNCAEH+N services for the vulnerable groups in the	34,850,160.00	34,850,160.00	-	-	0.0%	34,850,160.00	
052100300100 - Abia State Primary Health Care	Rehabilitation of demonstration laboratories and RMNCAH services with simulation equipment for Maternal,	14,200,000.00	14,200,000.00	-	-	0.0%	14,200,000.00	
052100300100 - Abia State Primary Health Care	Establishment of 17 Village Health Promoters for community governance support	5,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	

5 Basic Education Budget Performance

5.A Overview

A summary of the performance Year to Date (YTD) against the original budget is provided below for the main economic classifications of expenditure, and YTD against the programme segment (Objective level) in Figure 4.

Figure 3: Summary of Basic Education Budget Performance Year to Date



5.B Budget Implementation Reports by NCOA Segment

Table 25: Basic Education Expenditure by Administrative Classification

Abia State Government Budget Performance Report 2025 Q3 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	21,084,893,820.00	24,616,079,873.00	-	347,253,652.55	1.4%	24,268,826,220.45
050000000000	SOCIAL SECTOR	21,084,893,820.00	24,616,079,873.00	-	347,253,652.55	1.4%	24,268,826,220.45
051700000000	Ministry of Basic and Secondary Education	21,084,893,820.00	24,616,079,873.00	-	347,253,652.55	1.4%	24,268,826,220.45
051700300100	Abia State Universal Basic Education Board (ASUBEB)	21,084,893,820.00	24,616,079,873.00	-	347,253,652.55	1.4%	24,268,826,220.45

Table 26: Basic Education Expenditure by Functional Classification

Abia State Government Budget Performance Report 2025 Q3 -Basic Education Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	21,084,893,820.00	24,616,079,873.00	-	347,253,652.55	1.4%	24,268,826,220.45
709	EDUCATION	21,084,893,820.00	24,616,079,873.00	-	347,253,652.55	1.4%	24,268,826,220.45
7091	PRE-PRIMARY AND PRIMARY EDUCATION	21,084,893,820.00	24,616,079,873.00	-	347,253,652.55	1.4%	24,268,826,220.45
70912	PRIMARY EDUCATION	21,084,893,820.00	24,616,079,873.00	-	347,253,652.55	1.4%	24,268,826,220.45

Table 27: Basic Education Expenditure by Programme Classification

Abia State Government Budget Performance Report 2025 Q3 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	21,084,893,820.00	24,616,079,873.00	-	347,253,652.55	1.4%	24,268,826,220.45
05	Education	21,084,893,820.00	24,616,079,873.00	-	347,253,652.55	1.4%	24,268,826,220.45
0501	Effective governance of the education system	806,568,820.00	4,337,754,873.00	-	67,297,312.55	1.6%	4,270,457,560.45
0502	Increase in access, retention, and completion rate at all levels	1,700,000,000.00	1,700,000,000.00	-	-	0.0%	1,700,000,000.00
0504	Improved quality of teaching and learning outcomes	2,320,000,000.00	2,320,000,000.00	-	274,862,590.00	11.8%	2,045,137,410.00
0505	Adequate infrastructure at all levels	15,971,325,000.00	15,971,325,000.00	-	-	0.0%	15,971,325,000.00
0506	Improved education information management system (EIMS)	145,000,000.00	145,000,000.00	-	5,093,750.00	3.5%	139,906,250.00
0510	Education Sector Expenditures Not Elsewhere Classified	142,000,000.00	142,000,000.00	-	-	0.0%	142,000,000.00

Table 28: Basic Education Expenditure by Economic Classification

Abia State Government Budget Performance Report 2025 Q3 - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	21,084,893,820.00	24,616,079,873.00	-	347,253,652.55	1.4%	24,268,826,220.45
2	EXPENDITURES	21,084,893,820.00	24,616,079,873.00	-	347,253,652.55	1.4%	24,268,826,220.45
21	PERSONNEL COST	389,061,920.00	3,920,247,973.00	-	-	0.0%	3,920,247,973.00
2101	SALARY	231,428,261.00	3,762,614,314.00	-	-	0.0%	3,762,614,314.00
210101	SALARIES AND WAGES	231,428,261.00	3,762,614,314.00	-	-	0.0%	3,762,614,314.00
21010101	SALARY	205,594,452.00	3,736,780,505.00	-	-	0.0%	3,736,780,505.00
21010102	OVER TIME PAYMENTS	5,313,809.00	5,313,809.00	-	-	0.0%	5,313,809.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	20,520,000.00	20,520,000.00	-	-	0.0%	20,520,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	157,633,659.00	157,633,659.00	-	-	0.0%	157,633,659.00
210201	ALLOWANCES	157,633,659.00	157,633,659.00	-	-	0.0%	157,633,659.00
21020101	HOUSING/RENT ALLOWANCE	81,405,060.00	81,405,060.00	-	-	0.0%	81,405,060.00
21020102	TRANSPORT ALLOWANCE	11,611,200.00	11,611,200.00	-	-	0.0%	11,611,200.00
21020103	MEAL SUBSIDY	5,325,600.00	5,325,600.00	-	-	0.0%	5,325,600.00
21020104	UTILITY ALLOWANCE	3,284,400.00	3,284,400.00	-	-	0.0%	3,284,400.00
21020105	ENTERTAINMENT ALLOWANCE	1,530,000.00	1,530,000.00	-	-	0.0%	1,530,000.00
21020106	LEAVE ALLOWANCE	20,559,445.00	20,559,445.00	-	-	0.0%	20,559,445.00
21020107	DOMESTIC STAFF ALLOWANCE	33,917,954.00	33,917,954.00	-	-	0.0%	33,917,954.00
22	OTHER RECURRENT COSTS	415,506,900.00	415,506,900.00	-	67,297,312.55	16.2%	348,209,587.45
2202	OVERHEAD COST	415,506,900.00	415,506,900.00	-	67,297,312.55	16.2%	348,209,587.45
220201	TRAVEL & TRANSPORT - GENERAL	54,664,460.00	54,664,460.00	-	-	0.0%	54,664,460.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	36,698,460.00	36,698,460.00	-	-	0.0%	36,698,460.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	17,966,000.00	17,966,000.00	-	-	0.0%	17,966,000.00
220203	MATERIALS & SUPPLIES - GENERAL	84,999,490.00	84,999,490.00	-	40,965,120.00	48.2%	44,034,370.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	38,738,400.00	38,738,400.00	-	-	0.0%	38,738,400.00
22020305	PRINTING OF NON-SECURITY DOCUMENTS	4,096,090.00	4,096,090.00	-	94,000.00	2.3%	4,002,090.00
22020309	UNIFORMS & OTHER CLOTHING	300,000.00	300,000.00	-	-	0.0%	300,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	41,865,000.00	41,865,000.00	-	40,871,120.00	97.6%	993,880.00
220204	MAINTENANCE SERVICES - GENERAL	50,860,500.00	50,860,500.00	-	10,096,055.41	19.9%	40,764,444.59
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	20,000,000.00	-	10,000,000.00	50.0%	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,820,000.00	8,820,000.00	-	-	0.0%	8,820,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,418,800.00	5,418,800.00	-	-	0.0%	5,418,800.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6,147,600.00	6,147,600.00	-	-	0.0%	6,147,600.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,276,000.00	3,276,000.00	-	-	0.0%	3,276,000.00
22020406	OTHER MAINTENANCE SERVICES	7,198,100.00	7,198,100.00	-	96,055.41	1.3%	7,102,044.59
220205	TRAINING - GENERAL	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
22020501	LOCAL TRAINING	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
220206	OTHER SERVICES - GENERAL	31,000,000.00	31,000,000.00	-	-	0.0%	31,000,000.00
22020601	SECURITY SERVICES	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,330,000.00	10,330,000.00	-	-	0.0%	10,330,000.00
22020701	FINANCIAL CONSULTING	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
22020703	LEGAL SERVICES	3,330,000.00	3,330,000.00	-	-	0.0%	3,330,000.00
220208	FUEL & LUBRICANTS - GENERAL	35,000,000.00	35,000,000.00	-	14,020,000.00	40.1%	20,980,000.00
22020801	MOTOR VEHICLE FUEL COST	25,000,000.00	25,000,000.00	-	14,020,000.00	56.1%	10,980,000.00
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
220209	FINANCIAL CHARGES - GENERAL	3,045,710.00	3,045,710.00	-	1,137.14	0.0%	3,044,572.86
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,045,710.00	3,045,710.00	-	1,137.14	0.0%	3,044,572.86
220210	MISCELLANEOUS EXPENSES GENERAL	45,606,740.00	45,606,740.00	-	2,215,000.00	4.9%	43,391,740.00
22021001	REFRESHMENT & MEALS	7,794,740.00	7,794,740.00	-	215,000.00	2.8%	7,579,740.00
22021002	HONORARIUM & SITTING ALLOWANCE	9,592,000.00	9,592,000.00	-	-	0.0%	9,592,000.00
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22021006	POSTAGES & COURIER SERVICES	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22021007	WELFARE PACKAGES	3,720,000.00	3,720,000.00	-	2,000,000.00	53.8%	1,720,000.00
22021009	SPORTING ACTIVITIES	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22021014	Annual Budget Defence Expenses & Administration	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22021016	SERVICOM	500,000.00	500,000.00	-	-	0.0%	500,000.00
23	CAPITAL EXPENDITURE	20,280,325,000.00	20,280,325,000.00	-	279,956,340.00	1.4%	20,000,368,660.00
2301	FIXED ASSETS PURCHASED	5,054,325,000.00	5,054,325,000.00	-	274,862,590.00	5.4%	4,779,462,410.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,054,325,000.00	5,054,325,000.00	-	274,862,590.00	5.4%	4,779,462,410.00
23010107	PURCHASE OF TRUCKS	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,600,000,000.00	2,600,000,000.00	-	-	0.0%	2,600,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	2,312,325,000.00	2,312,325,000.00	-	274,862,590.00	11.9%	2,037,462,410.00
2302	CONSTRUCTION / PROVISION	7,259,000,000.00	7,259,000,000.00	-	-	0.0%	7,259,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	7,259,000,000.00	7,259,000,000.00	-	-	0.0%	7,259,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	170,000,000.00	170,000,000.00	-	-	0.0%	170,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	4,709,000,000.00	4,709,000,000.00	-	-	0.0%	4,709,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,380,000,000.00	2,380,000,000.00	-	-	0.0%	2,380,000,000.00
2303	REHABILITATION / REPAIRS	7,800,000,000.00	7,800,000,000.00	-	-	0.0%	7,800,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	7,800,000,000.00	7,800,000,000.00	-	-	0.0%	7,800,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	3,400,000,000.00	3,400,000,000.00	-	-	0.0%	3,400,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	4,400,000,000.00	4,400,000,000.00	-	-	0.0%	4,400,000,000.00
2305	OTHER CAPITAL PROJECTS	167,000,000.00	167,000,000.00	-	5,093,750.00	3.1%	161,906,250.00
230501	ACQUISITION OF NON-TANGIBLE ASSETS	167,000,000.00	167,000,000.00	-	5,093,750.00	3.1%	161,906,250.00
23050101	RESEARCH AND DEVELOPMENT	7,000,000.00	7,000,000.00	-	3,543,750.00	50.6%	3,456,250.00
23050103	MONITORING AND EVALUATION	160,000,000.00	160,000,000.00	-	1,550,000.00	1.0%	158,450,000.00

Table 29: Basic Education Capital Expenditure by Project

Abia State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
051700300100 - Abia State Universal Basic Education	Renovation/Reconstruction of Dilapidated Pry Sch/ECCDE,JSS/Offices (17 LGEA)	3,400,000,000.00	3,400,000,000.00	-	-	0.0%	3,400,000,000.00	
051700300100 - Abia State Universal Basic Education	Procurement of ergonomic desks, 10 chairs, 3 desktop computers, 1 printer, keyboards, mice, and UPS	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00	
051700300100 - Abia State Universal Basic Education	Procurement and installation of 2 refrigerators, 2 air conditioning units, 1 water dispenser, desks and chairs	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
051700300100 - Abia State Universal Basic Education	Renovation of 10 Pry/Jss Schs in 3 Senatorial Zones @18m per sch	4,400,000,000.00	4,400,000,000.00	-	-	0.0%	4,400,000,000.00	
051700300100 - Abia State Universal Basic Education	Development of Medium Term Basic Education Strategic Planning Document	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
051700300100 - Abia State Universal Basic Education	Construction of Teachers Table/Chair 17 LGEA (4000 No. @N85,000)	425,000,000.00	425,000,000.00	-	-	0.0%	425,000,000.00	
051700300100 - Abia State Universal Basic Education	Procurement of I no.Toyota Hilux Vehicle for Data collection and coordination	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
051700300100 - Abia State Universal Basic Education	Procurement of furniture/ICT Equipment in ECCD/PRY/JSS 3 Sena. Zone	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
051700300100 - Abia State Universal Basic Education	Construction of 22 nos. 3-classroom blocks for JSS in 3 17LGAEA @ 29m	3,570,000,000.00	3,570,000,000.00	-	-	0.0%	3,570,000,000.00	
051700300100 - Abia State Universal Basic Education	Construction of WC of different compactments for ECCDE/PRY/JSS LGA @	374,000,000.00	374,000,000.00	-	-	0.0%	374,000,000.00	
051700300100 - Abia State Universal Basic Education	SCHOOL FACILITIES, Interactive Board, White Marker Board/Computer Carrels	12,325,000.00	12,325,000.00	-	-	0.0%	12,325,000.00	
051700300100 - Abia State Universal Basic Education	Special Intervention on Technology Research, Publication and Development	5,000,000.00	5,000,000.00	-	3,543,750.00	70.9%	1,456,250.00	
051700300100 - Abia State Universal Basic Education	Monitoring and Evaluation/Quality Assurance Sch Monitoring for Pry&JSS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
051700300100 - Abia State Universal Basic Education	Annual co-ordination of School Census for 2023/2024	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
051700300100 - Abia State Universal Basic Education	Digitalization of School attendance and Basic Education ICT/EMIS centre	100,000,000.00	100,000,000.00	-	1,550,000.00	1.6%	98,450,000.00	
051700300100 - Abia State Universal Basic Education	Installation of electricity/Power supply with renewable ener	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
051700300100 - Abia State Universal Basic Education	Procurement of Teaching/Learning Aid Equipments and Instructional Materials	2,300,000,000.00	2,300,000,000.00	-	274,862,590.00	12.0%	2,025,137,410.00	
051700300100 - Abia State Universal Basic Education	Procurement of Fire Fighting Equipments	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
051700300100 - Abia State Universal Basic Education	Pupils furnitures ECCDE/PRY @ 100,000 (10 schls per LGEA)	1,700,000,000.00	1,700,000,000.00	-	-	0.0%	1,700,000,000.00	
051700300100 - Abia State Universal Basic Education	Students furnitures JSS @100,000 x100 (2 shls per LGEA)	340,000,000.00	340,000,000.00	-	-	0.0%	340,000,000.00	
051700300100 - Abia State Universal Basic Education	Construction of 4-classroom blocks for 2 Pry/ECCDE Schools across 17 LGAs in the state @ 70m (3 per	2,380,000,000.00	2,380,000,000.00	-	-	0.0%	2,380,000,000.00	
051700300100 - Abia State Universal Basic Education	Construction of Borehole with Over head Tank in the 17 LGEAs @ 10m	170,000,000.00	170,000,000.00	-	-	0.0%	170,000,000.00	
051700300100 - Abia State Universal Basic Education	Fencing of 17 Primary and Secondary Schools 1 only per LGA @ 45m each	765,000,000.00	765,000,000.00	-	-	0.0%	765,000,000.00	

Appendix

1. Administrative Classification

Table 4, Total expenditure by administrative classification is a sum of the following

Subheads of MDAs:

A. Table 5 – Personnel Expenditure

B. Table 6 – Overhead Expenditure

C. Table 7 – Capital Expenditure

D. Table 8 – Other Expenditure

Footnote: Clarification of Expenditure Classifications in the Q3 2025 Budget Performance Report.

This footnote aims to provide clarity on the nature and purpose of specific budgetary allocations consistent with the National Charter of Accounts. It is imperative to note that these expenditures are aligned with the strategic agenda of the state to intentionally accelerate the infrastructure, social welfare, and economic development of the State

1. Economic Classification

i. Welfare Packages Expenditure: N136,997,704.47

The welfare funds have been strategically allocated in response to urgent interventions required to cushion social shocks during citizen emergencies. This expenditure is crucial in ensuring that immediate support is available for individuals, families or groups facing unforeseen crises. The aim is to provide timely assistance to mitigate the impact of emergencies on Abia residents, thereby enhancing their resilience and well-being.

ii. Research & Development- N 331,797,382.34

Expenditures under this classification are:

• Conduct Of Geological and Sesmic Survey and Mapping of the State
• Consultancy Services in the State
• Reactivation and Operations of Abia State Public Utilities and Maintenance
• Revamp & Reticulation of 20km pipepipeline for Aba Regional Water Scheme
• Human Capacity building of staff and stakeholders on prevention, response and remedies on Gender Based issues in the State
• Provision for Annual School Census in Abia State

iii. Capacity Building:- N 93,035,000.00

Expenditures under this classification are:

• Capacity Building (New Abia: New ways of working Initiative)
• Provision for Fund to Supports Small Medium Enterprises
• Capacity Buiding of teachers on disability inclusive Education (Sign language interpreter training, Braille Writing and autism child management), and Building capacity of Health workers on disability inclusive health services.(Rehabilitation, reintegration and psychosocial development, socio-psychological support)
• Programme/Project monitoring and Evaluation of State Educati
• Purchase of food items for visually impaired people in the state.
• Training the Trainers (Facilitators) Program across the State

iv. Monitoring & Evaluation:-N165,316,201.40

Expenditures under this classification are:

• Monitoring/Securing of capital Assets (Oilfield/pipelines)
• Monitoring, Review & Evaluation of industries and small businesses in the State
• Development of Abia First Education Database
• Conduct of Mandatory Central Promotion Exam for Secondary Schools
• Provision for Accreditation across all tertiary institutions
• Provision for Accreditation of school of Medicine, Nursing etc.
• Rapid Response to Environmental Intervention & Emergencies

v. Value Orientation:-N39,730,000.00

Expenditures captured under this headline include

• OGP/ STATE ACTION ON BUSINESS ENABLING REFORMS (SABER) PROGRAM Expenses
• COMMUNITY EYE CARE CAMPAIGNS AND ADVOCACY/OUT REACH
• CLIMATE CHANGE INITIATIVES

vi. Construction/Provision of Infrastructure: N14,096,173,486.00

Expenditures under this classification include:

• Construction of 22 Road Junction across the State (including Bus Shelters)-Planet Project
• Perimeter Fencing at Abia State Housing & Property Development Office Headquarters in Umuahia

vii. Social Welfare activities: -N 415,324,000.00

Activities under this classification are:

• Intervention on Special Project for Indigent Women
• Establishment of 3 (no) Sexual Assault Referral Centres (SARC) (Support Shelters, one in each of the 3 Senatorial Zones.)
• NUT.3.IDH- Provision for Commemoration of 2025 World Breastfeeding week in Abia State
• Provision for the implementation of Supplemental Immunization Programme in the State
• HIV/AIDS PUBLICITY; BEHAVIOURAL CHANGE COMMUNICATION/MASS MEDIA/BILL BOARDS
• SUPPORT TO LACA IN THE 17LGAS
• Construction of 220 Nos of Waste Receptacles 8000 Cubic Metres Bucket for Aba, Umuahia & Ohafia (100:50:70)
• Provision for Contributory Pensions Scheme interventions

2. Programme Segment Classification:**I. Societal Re-orientation – General- N2,308,082,875.14**

- Personnel-	N1,756,447,305.14
- Overhead-	N526,635,570.00
- Capital	N25,000,000.00

MDAs whose programmes are under Social Reorientation economic line items: Abia State Orientation Agency, Ministry of Arts, Culture and Creative Economy, Abia State Council for Arts & Culture, Abia State Tourism Board, Judicial Service Commission, Judiciary – High Court, Judiciary – Customary Court of Appeal, Ministry of Justice, Abia State Law Review and Reform Commission

II. Effective governance of the health system- N2,684,335,236.38

- Personnel -	N2,393,223,046.38
- Overhead -	N383,691,610.00

MDAs whose programmes are under Health Coordination Mechanism:

Secondary Education Management Board (SEMB), Abia State Rural Water Sanitation Agency, Ministry of Health, Abia State University Teaching Hospital – Aba, Abia State College of Health Sciences & Management Technology – Aba, Abia State Specialist Hospital & Diagnostic Centre, Umuahia, Abia State Hospitals Management Board, Abia State Eye Management Bureau, Abia State Agency For the Control of HIV/AIDS

III. Effective governance of the education system- N5,028,917,344.83

- Personnel:	N4,531,160,734.83
- Overhead-	N 383,691,610.00
- Capital-	N114,065,000.00

MDAs whose programmes are under Education sector coordination mechanisms (Effective governance of the education system):

Ministry of Science and Technology, Ministry of Basic and Secondary Education, Abia State Universal Basic Education Board (ASUBEB), Abia State Continuing Teachers Training Board, Abia State Library Board, Abia State Scholarship Board, Agency for Mass Literacy, Adult and Non - Formal Education, Abia State Education Support Fee And Education Trust Fund, Ministry of Tertiary Education, Abia State Polytechnic, Aba, Abia State College of Education (Technical), Arochukwu, Abia State University, Uturu.

IV. Reform of Government and Governance – General- N 9,086,688,181.80

- Personnel:	N3,947,488,706.95
- Overhead -	N1,261,004,717.47
- Capital -	N1,325,609,375.56

MDAs whose programmes are under Reform of Government and Governance - General Office of the Governor - Government House, Office of the Deputy Governor - Government House, Public Private Partnership & Investment Promotions Office, Office of the Secretary to the State Government and its Agencies, Home Land Security, Abia State Fire Service, Office of the Head of Service and its bureaux, Abia State Pensions Board, Office of the Auditor General (State), Office of the Auditor General (Local Government), Civil Service Commission, Abia State Independent Electoral Commission (ABSIEC), Local Government Service Commission, Local Government Staff Pensions Board, Ministry of Labour and Productivity, Ministry of Finance and its Agencies, Ministry of Budget and Economic Planning, Open Spaces Development Commission, Ministry of Local Government and Chieftaincy Affairs,

V. Youth – General - N1,011,842,228.60

- Personnel- N794,957,578.60
- Overhead - N216,884,650.00

MDAs whose programmes are under Youth – General:

Ministry of Youths and Sports Development, Enyimba Football Club, Abia Warriors Football Club, Abia Comets Football Club, Abia State Sports Council, Youths Sports Federation of Nigeria (YSFON), Abia Angels Football Club.

VI. Oil and Gas Infrastructure – General- N264,298,082.83

- Personnel- N170,362,903.23
- Overhead- N43,953,774.00
- Capital- N 49,981,405.60

MDAs whose programmes are under Oil and Gas Infrastructure - General: Ministry of Petroleum and Solid Minerals, Abia State Oil Producing Areas Development Comm. (ASOPADEC)

These expenditures reflect our dedication to addressing critical areas that impact the well-being and development of our population. We remain committed to judiciously managing our resources to achieve the greatest possible benefit for our citizens.