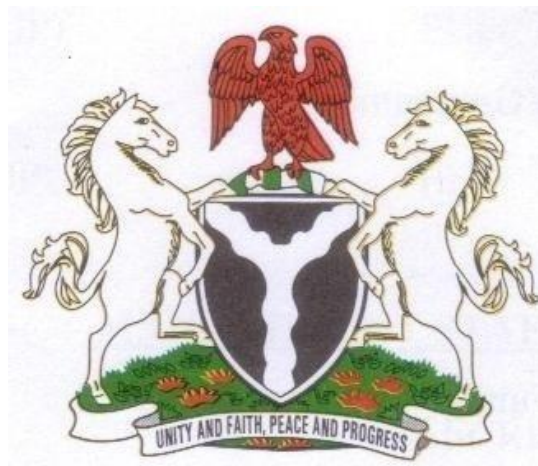


# **ABIA STATE GOVERNMENT OF NIGERIA**



## **MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC SEGMENT FOR THE PERIOD ENDED 30<sup>TH</sup> SEPTEMBER, 2020**

## **AUDIT CERTIFICATE**

The COVID-19 Report of the Government of Abia State of Nigeria for the period ended 30<sup>th</sup> September, 2020 have been examined in accordance with Section 125 Subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Section 6(1) of the Abia State Law 1997 (Cap. 45) of the Laws of Abia State of Nigeria 1991-2000. I have obtained all the information and explanations that I required and I certify subject to the comments and observations contained in the Audit Report that in my opinion and to the best of my knowledge and belief were relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion. In my opinion, the published reports on the COVID-19 Budget Implementation by Abia State, presents fairly and completely, in all material respects, expenditures incurred against the COVID-19 recovery program by the State for the period ended 30<sup>th</sup> September, 2020 in line with International Public Sector Accounting Standards (IPSAS) and the applicable laws and regulations.



.....  
**Elder O.U. Ngwobia**, CPA, CNA  
**Office of the Auditor-General**  
State Audit Headquarters,  
P.M.B. 7040  
October, 2020.

**COVID-19 BUDGET IMPLEMENTATION REPORT  
BY ECONOMIC SEGMENT  
FOR THE PERIOD ENDED 30/09/2020**

	Sep Actual	YTD Actual	Original	Covid-19	Final	Budget Bal	%
	Covid Receipts	Covid Receipts	Budget2020	Budget2020	Budget2020	2020	2020
	₦	₦	₦	₦	₦	₦	%
<b>COVID-19 RECEIPTS</b>							
Covid 19 Donations		129,960,000.00		119,001,000.00	119,001,000.00	1,010,959,000.00+	949.54%+
FGN Covid 19 Response	1,000,000,000.00	1,000,000,000.00					
<b>Total Receipts</b>	<b>1,000,000,000.00</b>	<b>1,129,960,000.00</b>		<b>119,001,000.00</b>	<b>119,001,000.00</b>	<b>1,010,959,000.00+</b>	<b>949.54%+</b>

**COVID-19 BUDGET IMPLEMENTATION REPORT  
BY ECONOMIC SEGMENT  
FOR THE PERIOD ENDED 30/09/2020**

	Sep Actual	YTD Actual	Original	Covid-19	Final	Budget Bal	%
	Covid Exp	Covid Exp	Budget2020	Budget2020	Budget2020	2020	2020
	₦	₦	₦	₦	₦	₦	%
<b>COVID-19 RECURRENT EXPENDITURE BY ECONOMIC</b>							
21010101 - Basic Salary		1,103,635,863.50	800,000,000.00	1,345,000,000.00	1,345,000,000.00	241,364,136.50+	82.05%+
22020101 - Local Travel and Transport - Training			6,500,000.00	1,100,000.00	1,100,000.00	1,100,000.00+	
22020102 - Local Travel and Transport - Others		5,645,000.00	224,520,100.00	273,869,807.00	273,869,807.00	268,224,807.00+	2.06%+
22020307 - Drugs & Medical Supplies	2,530,249.84	4,359,649.84	19,000,000.00	30,500,000.00	30,500,000.00	26,140,350.16+	14.29%+
22020604 - Security Vote (Including Operations)	3,000,000.00	8,000,000.00		15,510,000.00	15,510,000.00	7,510,000.00+	51.58%+
22020605 - Cleaning &Fumigation Services	3,000,000.00	55,520,000.00	45,223,000.00	41,133,425.00	41,133,425.00	14,386,575.00-	134.98%+
22020708 - Medical Consulting			1,000,000.00	2,500,000.00	2,500,000.00	2,500,000.00+	
22021002 - Honorarium & Sitting Allowance	7,000,000.00	28,600,000.00	25,000,000.00	36,500,000.00	36,500,000.00	7,900,000.00+	78.36%+
22021004 - Medical Expenses	4,820,100.00	5,082,030.00	29,624,170.00	83,380,492.00	83,380,492.00	78,298,462.00+	6.09%+
22021006 - Postages & Courier Services			50,000.00	29,999.00	29,999.00	29,999.00+	
22021007 - Welfare Packages	71,500,000.00	1,690,319,650.00	2,324,410,000.00	1,615,567,728.00	1,615,567,728.00	74,751,922.00-	104.63%+
22021009 - Sporting Activities			200,000.00	10,000.00	10,000.00	10,000.00+	
22021019 - Medical Expenses - International			5,560,000.00	4,335,949.00	4,335,949.00	4,335,949.00+	
21020111 - Hazard Allowance			32,406,000.00	41,686,000.00	41,686,000.00	41,686,000.00+	
<b>Total Recurrent Expenditure</b>	<b>91,850,349.84</b>	<b>2,901,162,193.34</b>	<b>3,513,493,270.00</b>	<b>3,491,123,400.00</b>	<b>3,491,123,400.00</b>	<b>589,961,206.66+</b>	<b>83.10%+</b>
<b>COVID-19 CAPITAL EXPENDITURE BY ECONOMIC</b>							
23010101 - Purchase/Acquisition of Land			40,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00+	
23010105 - Purchase of Motor Vehicles			4,000,000.00	60,700,000.00	60,700,000.00	60,700,000.00+	
23010106 - Purchase of Vans			10,000,000.00	5,500,000.00	5,500,000.00	5,500,000.00+	
23010107 - Purchase of Trucks			10,000,000.00	5,500,000.00	5,500,000.00	5,500,000.00+	
23010108 - Purchase of Buses			10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00+	
23010113 - Purchase of Computers		3,000,000.00	77,500,000.00	192,625,000.00	192,625,000.00	189,625,000.00+	1.56%+
23010115 - Purchase of Photocopying Machines			100,000,000.00	55,000,000.00	55,000,000.00	55,000,000.00+	
23010119 - Purchase of Powers Generating Set		6,600,000.00	710,000,000.00	177,000,000.00	177,000,000.00	170,400,000.00+	3.73%+
23010122 - Purchase of Health/Medical Equipment	15,000,000.00	145,890,000.00	875,500,000.00	1,832,681,000.00	1,832,681,000.00	1,686,791,000.00+	7.96%+
23010124 - Purchase of Teaching/Learning Aid Equipment			50,000,000.00	70,000,000.00	70,000,000.00	70,000,000.00+	
23010125 - Purchase of Library Books & Equipment		11,500,000.00	2,500,000,000.00	1,375,000,000.00	1,375,000,000.00	1,363,500,000.00+	0.84%+
23010127 - Purchase of Agriculture Equipment			54,000,000.00	373,755,346.00	373,755,346.00	373,755,346.00+	
23010129 - Purchase of Industrial Equipment		23,444,000.00	1,083,000,000.00	500,200,000.00	500,200,000.00	476,756,000.00+	4.69%+

**COVID-19 BUDGET IMPLEMENTATION REPORT  
BY ECONOMIC SEGMENT  
FOR THE PERIOD ENDED 30/09/2020 CONT'D...**

	Sep Actual	YTD Actual	Original	Covid-19	Final	Budget Bal	%
	Covid Exp	Covid Exp	Budget2020	Budget2020	Budget2020	2020	2020
	₦	₦	₦	₦	₦	₦	%
23010133 - Purchase of Surveying Equipment				40,780,000.00	40,780,000.00	40,780,000.00+	
23020103 - Construction/Provision of Electricity			200,000,000.00	155,000,000.00	155,000,000.00	155,000,000.00+	
23020104 - Construction/Provision of Housing			5,000,000.00	210,750,000.00	210,750,000.00	210,750,000.00+	
23020105 - Construction/Provision of Water Facilities	1,100,000.00	2,100,000.00	2,326,000,000.00	1,242,650,000.00	1,242,650,000.00	1,240,550,000.00+	0.17%+
23020106 - Construction/Provision of Hospitals/Health Centre		37,700,000.00	1,583,000,000.00	1,095,250,000.00	1,095,250,000.00	1,057,550,000.00+	3.44%+
23020107 - Construction/Provision of Public Schools			108,000,000.00	108,000,000.00	108,000,000.00	108,000,000.00+	
23020111 - Construction/Provision of Libraries			10,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00+	
23020113 - Construction/Provision of Agricultural Facilities			99,500,000.00	267,475,000.00	267,475,000.00	267,475,000.00+	
23020114 - Construction/Provision of Roads		8,000,000.00	9,975,000,000.00	5,651,000,000.00	5,651,000,000.00	5,643,000,000.00+	0.14%+
23020118 - Construction/Provision of Infrastructure	15,000,000.00	42,000,000.00	1,055,000,000.00	895,750,000.00	895,750,000.00	853,750,000.00+	4.69%+
23020119 - Construction/Provision of Recreational Facilities			30,000,000.00	16,500,000.00	16,500,000.00	16,500,000.00+	
23020123 - Construction of Traffic/Street Lights		45,000,000.00	600,000,000.00	100,000,000.00	100,000,000.00	55,000,000.00+	45.00%+
23020127 - Construction of ICT Infrastructures			20,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00+	
23030104 - Rehabilitation/Repairs - Water Facilities	13,500,000.00	35,500,000.00	472,000,000.00	210,100,000.00	210,100,000.00	174,600,000.00+	16.90%+
23030105 - Rehabilitation/Repairs - Hospital/Health Centers			365,000,000.00	742,750,000.00	742,750,000.00	742,750,000.00+	
23030106 - Rehabilitation/Repairs - Public Schools				5,000,000.00	5,000,000.00	5,000,000.00+	
23030110 - Rehabilitation/Repairs - Libraries			8,000,000.00	4,400,000.00	4,400,000.00	4,400,000.00+	
23030112 - Rehabilitation/Repairs - Agricultural Facilities				50,000,000.00	50,000,000.00	50,000,000.00+	
23030113 - Rehabilitation/Repairs - Roads		569,500,000.00	3,895,000,000.00	2,520,500,000.00	2,520,500,000.00	1,951,000,000.00+	22.59%+
23030118 - Rehabilitation/Repairs - Recreational Facilities				2,000,000.00	2,000,000.00	2,000,000.00+	
23030123 - Rehabilitation/Repairs - Traffic/Street Lights			50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00+	
23030124 - Rehabilitation/Repairs - Markets/Parks	10,000,000.00	15,000,000.00	160,000,000.00	88,000,000.00	88,000,000.00	73,000,000.00+	17.05%+
23040101 - Tree Planting				3,000,000.00	3,000,000.00	3,000,000.00+	
23040102 - Erosion & Flood Control	5,000,000.00	7,564,000.00	319,000,000.00	175,450,000.00	175,450,000.00	167,886,000.00+	4.31%+
23040104 - Industrial Pollution Preservation & Control	56,600,000.00	397,920,000.00	327,000,000.00	179,850,000.00	179,850,000.00	218,070,000.00-	221.25%+
23040105 - Water Pollution Prevention & Control	7,980,000.00	32,423,440.00	837,000,000.00	386,350,000.00	386,350,000.00	353,926,560.00+	8.39%+
23050101 - Research and Development	28,000,000.00	235,030,000.00	4,958,000,000.00	4,460,348,110.00	4,460,348,110.00	4,225,318,110.00+	5.27%+
23050102 - Computer Software Acquisition			38,000,000.00	29,900,000.00	29,900,000.00	29,900,000.00+	
23050103 - Monitoring and Evaluation	13,000,000.00	49,160,000.00	58,000,000.00	1,300,730,000.00	1,300,730,000.00	1,251,570,000.00+	3.78%+
23050104 - Anniversaries/Celebration	40,000,000.00	440,000,000.00	2,502,000,000.00	2,502,000,000.00	2,502,000,000.00	2,062,000,000.00+	17.59%+
23050105 - Improve Agricultural Seedlings		2,000,000.00	217,500,000.00	722,345,000.00	722,345,000.00	720,345,000.00+	0.28%+
23050107 - Margin for Increase in Costs				50,000,000.00	50,000,000.00	50,000,000.00+	
<b>Total Capital Expenditure</b>	<b>205,180,000.00</b>	<b>2,109,331,440.00</b>	<b>35,742,000,000.00</b>	<b>27,981,839,456.00</b>	<b>27,981,839,456.00</b>	<b>25,872,508,016.00+</b>	<b>7.54%+</b>
<b>Total Recurrent and Capital Expenditure</b>	<b>297,030,349.84</b>	<b>5,010,493,633.34</b>	<b>39,255,493,270.00</b>	<b>31,472,962,856.00</b>	<b>31,472,962,856.00</b>	<b>26,462,469,222.66+</b>	<b>15.92%+</b>