



REPORT OF THE AUDITOR-GENERAL

on the

COVID-19 ACCOUNTS

of the

GOVERNMENT OF ABIA STATE OF NIGERIA

for the

THIRD QUARTER

ended

30TH SEPTEMBER, 2020.

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INTRODUCTION

The COVID-19 Accounts of the Government of Abia State of Nigeria for the **Third Quarter ended 30th September, 2020** have been examined under my direction as required by Section 6(1) of the Abia State Audit Law 1997 (Cap.45) of the Laws of Abia State of Nigeria (1991-2001), and in accordance with the Section 125(2) of the Constitution of the Federal Republic of Nigeria 1999. The audit is also in compliance with the framework for financial statement audit of International Standards for Supreme Audit Institutions (ISSAIs) 1000 – 2999, 4000-4999, 5500, 5510, 5520 and 5530. I have certified the accounts subject to the comments and observations contained in this report.

SUBMISSION OF COVID-19 ACCOUNTS:

As provided in Section 6(1) of the Abia State Audit Law 1997 (Cap. 45) of the Law of Abia State of Nigeria (1991-2000) and Section 24 of the Public Finance and Management Act 1958 as amended, and as well as the requirements for the State Fiscal Transparency, Accountability and Sustainability (SFTAS) response programme, the COVID -19 Accounts for the Government of Abia State for the Third Quarter ended 30th September, 2020 were submitted to me on **15th October, 2020**.

**STATEMENT OF COVID-19 IMPLEMENTATION EXPENDITURE REPORT FOR THE
THIRD QUARTER ENDED 30TH SEPTEMBER, 2020**

It was observed that a total of Two Hundred and Ninety-two Million, Three Hundred and Thirty Thousand, One Hundred and Forty-nine Naira, Eighty-four Kobo (₦292, 330,149.84) was expended on Recurrent expenditure on COVID-19 for the Third Quarter. When related to the budgetary provision for Recurrent COVID-19 expenditure of ₦3,491,123,400.00 for the period under review, this shows a difference of ₦3,198,793,250.16 or 91.63% of non-performance of the Recurrent Expenditure provision for COVID-19 for the Third Quarter ended 30th September, 2020. Also, Capital Expenditure on COVID-19 for the period under review stood at ₦336,473,440.00.

When compared to Budgetary provision of ₦27,981,839,456.00, this shows a difference of ₦27,645,366,016.00 or 98.80% under budgetary performance.

**COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATION FOR THE THIRD
QUARTER ENDED 30TH SEPTEMBER, 2020**

| S/No | COVID-19 Recurrent Expenditure by Administration | Budget Estimate | Third Quarter Actual Expenditure | Year to Date Actual Expenditure | Variance |
|------|---|------------------|----------------------------------|---------------------------------|--------------------|
| 1 | Office of the Executive Governor | 168,360,000.00 | 244,825,149.84 | 1,235,504,329.84 | - 1,067,144,329.84 |
| 2 | Office of the Deputy Governor - Government House | 188,300,000.00 | 19,000,000.00 | 51,000,000.00 | 137,300,000.00 |
| 3 | Bureau of Public Procurement (Due Process) | 1,800,000.00 | | 1,800,000.00 | 1,800,000.00 |
| 4 | Office of the Secretary to the State Government | 52,510,000.00 | 17,000,000.00 | 36,600,000.00 | 15,910,000.00 |
| 5 | Bureau of Political Affairs | 19,580,000.00 | | 2,000,000.00 | 17,580,000.00 |
| 6 | Bureau of Economic Affairs | 490,000.00 | | | 490,000.00 |
| 7 | Executive Council Secretariat | 580,000.00 | | | 580,000.00 |
| 8 | Bureau of Special Services | 1,320,000.00 | | 160,000.00 | 1,160,000.00 |
| 9 | Abia State Liaison Office, Lagos | 1,540,000.00 | | 2,000.00 | 1,538,000.00 |
| 10 | Abia State Liaison Office, Abuja | 4,280,000.00 | | 520,000.00 | 3,760,000.00 |
| 11 | Abia State Agency for the Control of HIV/AIDS | 9,080,000.00 | | | 9,080,000.00 |
| 12 | Abia State Pension Board | 1,180,000.00 | | | 1,180,000.00 |
| 13 | Abia State Physical Planning and Infrastructural | 430,000.00 | | | 430,000.00 |
| 14 | Abia State Oil Producing Areas Development Comm. | 190,800,000.00 | | | 190,800.00 |
| 15 | Abia State Marketing and Quality Management Agency | 300,000.00 | | | 300,000.00 |
| 16 | Abia State Infrastructure Development Initiative | 620,000.00 | | | 620,000.00 |
| 17 | Abia State Signage and Advertisement Agency (ABSAA) | 820,000.00 | | | 820,000.00 |
| 18 | Public Private Partnership and Investment Promotion | 1,180,000.00 | | | 118,000.00 |
| 19 | Abia State House of Assembly (The Legislature) | 1,243,620,000.00 | | 412,500,000.00 | 831,120,000.00 |
| 20 | Ministry of Agriculture | 3,555,959.00 | | | 3,555,959.00 |
| 21 | Abia Agricultural Development Program (AADP) | 229,995.00 | | | 229,995.00 |
| 22 | Abia Golden Chicken, Okoko Item | 600,034.00 | | | 600,034.00 |
| 23 | Ministry of Education | 10,000,000.00 | 130,000.00 | 130,000.00 | 9,870,000.00 |
| 24 | Abia State Education for Employment Agency (Efore) | 2,439,976.00 | | | 2,439,976.00 |
| 25 | Abia State Universal Basic Education Board (ASUBEB) | 2,700,000.00 | | | 2,700,000.00 |
| 26 | Abia State Continuing Teachers Training Board | 1,199,980.00 | | | 1,199,980.00 |
| 27 | Agency for Mass Literacy, Adult and Non-Formal | 1,679,974.00 | | | 1,679,974.00 |

| | | | | | |
|----|--|------------------|--------------|------------------|----------------|
| 28 | Abia State Polytechnic, Aba | 20,199,836.00 | | | 20,199,836.00 |
| 29 | Abia State University, Uturu | 118,999,040.00 | | | 118,999,040.00 |
| 30 | Abia State Secondary Education Management Board | 16,999,808.00 | | | 16,999,808.00 |
| 31 | Abia State Examination Development Commission | 15,319,787.00 | | | 15,319,787.00 |
| 32 | Judicial Service Commission | 1,300,000.00 | | | 1,300,000.00 |
| 33 | Ministry of Finance | 3,409,977.00 | | 4,790,000.00 | 6,125,857.00 |
| 34 | Office of the Accountant-General | 10,915,857.00 | | | 17,179,805.00 |
| 35 | Board of Internal Revenue | 17,179,805.00 | | 200,000.00 | 1,179,977.00 |
| 36 | Abia State Gaming and Control Board | 1,379,977.00 | | 1,103,635,863.50 | 283,050,136.50 |
| 37 | Ministry of Health | 1,386,686,000.00 | | | 4,999,952.00 |
| 38 | Abia State Primary Healthcare Management Agency | 4,999,952.00 | | | 27,199,966.00 |
| 39 | Abia State University Teaching Hospital, Aba | 27,199,932.00 | | | 4,099,966.00 |
| 40 | Abia State College of Health Science and Mgt. Tech | 4,099,966.00 | | | 1,991,884.00 |
| 41 | Ministry of Trade and Investment | 1,991,884.00 | | | 539,991.00 |
| 42 | Metallurgical Complex | 539,991.00 | | | 460,000.00 |
| 43 | Ministry of Information | 460,000.00 | | | 6,500,000.00 |
| 44 | Broadcasting Corporation of Abia State | 6,500,000.00 | | | 720,000.00 |
| 45 | Abia State Printing and Publishing Corporation | 720,000.00 | | | 12,605,000.00 |
| 46 | Office of the Head of Service | 21,580,000.00 | 3,200,000.00 | 8,975,000.00 | 1,080,000.00 |
| 47 | Bureau of Training | 1,080,000.00 | | | 1,320,000.00 |
| 48 | Bureau of Common Services and Services Monitoring | 1,320,000.00 | | | 4,500,000.00 |
| 49 | Bureau of Service Welfare | 4,500,000.00 | | | 1,500,000.00 |
| 50 | Bureau of Administration | 1,500,000.00 | | | 1,980,000.00 |
| 51 | Bureau of Establishments and Pensions | 1,980,000.00 | | | 700,000.00 |
| 52 | Local Government Staff Pensions Board | 700,000.00 | | | 1,120,000.00 |
| 53 | Ministry of Justice | 1,120,000.00 | | | 180,036.00 |
| 54 | Abia State Law Review and Reform Commission | 180,036.00 | | | 4,300,000.00 |
| 55 | Judiciary - High Court | 4,300,000.00 | | | 3,300,000.00 |
| 56 | Judiciary - Customary Court of Appeal | 3,300,000.00 | | | 1,739,973.00 |
| 57 | Ministry of Science and Technology | 1,739,973.00 | | | 1,199,981.00 |
| 58 | Ministry of Transport | 1,199,981.00 | | | 624,995.00 |
| 59 | Abia State Transport Loan Scheme | 799,995.00 | 175,000.00 | 175,000.00 | |

| | | | | | |
|----|---|-------------------------|-----------------------|-------------------------|-------------------------|
| 60 | Abia State Traffic Management Agency | 839,986.00 | | | 839,986.00 |
| 61 | Ministry of Environment | 26,213,425.00 | | | -12,286,575.00 |
| 62 | Abia State Bureau of Statistics | 3,410,000.00 | 8,000,000.00 | 38,500,000.00 | 3,410,000.00 |
| 63 | Abia State Community and Social Development Agency | 1,199,980.00 | | | 1,199,980.00 |
| 64 | Office of the Auditor-General (State) | 2,600,000.00 | | | 2,600,000.00 |
| 65 | Civil Service Commission | 1,500,000.00 | | | 1,500,000.00 |
| 66 | Abia State Independent Electoral Commission (ABSIEC) | 1,000,000.00 | | | 1,000,000.00 |
| 67 | Ministry of Local Government and Chieftaincy Affairs | 1,920,112.00 | | | 1,920,112.00 |
| 68 | Ministry of Public Utilities and Water Resources | 4,439,928.00 | | | 4,439,928.00 |
| 69 | Abia State Water and Sewage Corporation | 2,999,952.00 | | | 2,999,952.00 |
| 70 | Abia State Rural Water Sanitation Agency | 899,985.00 | | | 899,985.00 |
| 71 | Ministry of Housing | 1,139,981.00 | | | 1,139,981.00 |
| 72 | Abia State Housing and Property Corporation | 2,279,963.00 | | 6,000,000.00 | -3,720,037.00 |
| 73 | Umuhia Capital Development Authority (UCDA) | 929,984.00 | | | 929,984.00 |
| 74 | Min. of Rural Dev. Co-operative and Poverty Reduction | 2,489,961.00 | | | 2,489,961.00 |
| 75 | Ministry of Lands, Survey and Urban Planning | 3,099,947.00 | | | 3,099,947.00 |
| 76 | Abia State Estate Development Agency | 2,639,957.00 | | | 2,639,957.00 |
| 77 | Open Spaces Development Commission | 779,987.00 | | | 779,987.00 |
| 78 | Office of the Auditor-General (Local Government) | 858,466.00 | | | 858,466.00 |
| 79 | Local Government Service Commission | 300,000.00 | | | 300,000.00 |
| 80 | Ministry of Industry | 2,184,084.00 | | | 2,184,084.00 |
| 81 | Ministry of Small and Medium Enterprises Development | 2,879,084.00 | | | 2,879,084.00 |
| 82 | Ministry of Homeland Security | 2,120,000.00 | | | 2,120,000.00 |
| | TOTAL | 3,473,822,497.00 | 292,330,149.84 | 2,900,692,193.34 | 1,652,440,079.50 |

COVID-19 CAPITAL EXPENDITURE BY ADMINISTRATION

| S/No | COVID-19 Capital Expenditure by Administration | Budget Estimate | Third Quarter Actual Expenditure | Year to Date Actual Expenditure | Variance |
|------|---|------------------|----------------------------------|---------------------------------|------------------|
| 1 | Office of the Executive Governor | 251,150,000.00 | 30,000,000.00 | 65,000,000.00 | 186,150,000.00 |
| 2 | Office of the Deputy Governor - Government House | 210,700,000.00 | 4,000,000.00 | 4,000,000.00 | 206,700,000.00 |
| 3 | Abia State Emergency Management Agency | 12,000,000.00 | | | 12,000,000.00 |
| 4 | Office of the Secretary to the State Government | 118,000,000.00 | 700,000.00 | 32,160,000.00 | 85,840,000.00 |
| 5 | Abia State Liaison Office, Lagos | 3,850,000.00 | | | |
| 6 | Abia State Liaison Office, Abuja | 1,100,000.00 | | | |
| 7 | Abia State Agency for the Control of HIV/AIDS | 83,000,000.00 | | | |
| 8 | Abia State Oil Producing Areas Dev. Commission | 1,468,000,000.00 | | | 1,468,000,000.00 |
| 9 | Abia State Marketing and Quality Mgt. Agency | 100,000,000.00 | | | 100,000,000.00 |
| 10 | Abia State Infrastructure Development Initiative | 11,000,000.00 | 1,100,000.00 | | 9,900,000.00 |
| 11 | Abia State House of Assembly (The Legislature) | 128,050,000.00 | | | 128,050,000.00 |
| 12 | Abia State House of Assembly Service Commission | 16,500,000.00 | | | 16,500,000.00 |
| 13 | Ministry of Youth and Sports Development | 5,500,000.00 | 5,000,000.00 | 22,000,000.00 | 16,500,000.00 |
| 14 | Ministry of Women Affairs and Social Development | 239,250,000.00 | | | 239,250,000.00 |
| 15 | Ministry of Agriculture | 1,346,170,000.00 | | | 1,346,170,000.00 |
| 16 | Abia Agricultural Development Program (AADP) | 215,855,346.00 | | | 215,855,346.00 |
| 17 | Ministry of Education | 4,669,000,000.00 | 83,000,000.00 | 463,000,000.00 | 4,206,000,000.00 |
| 18 | Abia State Universal Basic Education Board (ABSUEC) | 1,650,000.00 | | | 1,650,000.00 |
| 19 | Abia State Library Board | 4,400,000.00 | | | 4,400,000.00 |
| 20 | Abia State College of Education (Tech) Arochuku | 5,500,000.00 | | | 5,500,000.00 |
| 21 | Abia State University, Uturu | 272,000,000.00 | | | 272,000,000.00 |
| 22 | Office of the Accountant-General | 5,000,000.00 | | | 5,000,000.00 |
| 23 | Ministry of Health | 1,779,350,000.00 | 35,000,000.00 | 273,120,000.00 | 1,506,230,000.00 |
| 24 | Abia State Health Insurance Agency | 55,000,000.00 | | | 55,000,000.00 |
| 25 | Abia State Primary Healthcare Management Agency | 213,975,000.00 | | 3,300,000.00 | 210,175,000.00 |
| 26 | Abia State University Teaching Hospital - Aba | 417,500,000.00 | | | 417,500,000.00 |
| 27 | Abia State College of Health Sciences & Mgt. Tech | 151,850,000.00 | | | 151,850,000.00 |
| 28 | Abia State Specialist Hospital & Diagnostic Centre | 665,075,000.00 | | 22,700,000.00 | 642,375,000.00 |
| 29 | Abia State Hospitals Management Board | 118,250,000.00 | | | 118,250,000.00 |

| | | | | | |
|----|---|-------------------|----------------|------------------|-------------------|
| 30 | Ministry of Trade and Investment | 458,525,000.00 | 10,000,000.00 | 15,000,000.00 | 443,525,000.00 |
| 31 | Metallurgical Complex | 5,500,000.00 | | | 5,500,000.00 |
| 32 | Ministry of Information and Strategy | 50,000,000.00 | 21,500,000.00 | 59,000,000.00 | - 9,000,000.00 |
| 33 | Broadcasting Corporation of Abia State | 82,500,000.00 | | 24,444,000.00 | 58,056,000.00 |
| 34 | Abia State Printing & Publishing Corporation | 1,100,000.00 | | | 1,100,000.00 |
| 35 | Office of the Head of Service | 20,000,000.00 | | | 20,000,000.00 |
| 36 | Bureau of Services Welfare | 7,150,000.00 | | | 7,150,000.00 |
| 37 | Ministry of Justice | 40,000,000.00 | | 3,000,000.00 | 37,000,000.00 |
| 38 | Judiciary - Customary Court of Appeal | 581,000.00 | | | 581,000.00 |
| 39 | Ministry of Science and Technology | 9,900,000.00 | | | 9,900,000.00 |
| 40 | Abia State Fire Service | 2,000,000.00 | | | 2,000,000.00 |
| 41 | Ministry of Works | 7,308,500,000.00 | 8,000,000.00 | 577,500,000.00 | 6,731,000,000.00 |
| 42 | Abia State Road Maintenance Agency (ABROMA) | 137,500,000.00 | | | 137,500,000.00 |
| 43 | Ministry of Environment | 780,700,000.00 | 15,133,440.00 | 36,043,440.00 | 744,656,560.00 |
| 44 | Abia State Environmental Protection Agency (ASEPA) | 162,250,000.00 | 123,240,000.00 | 402,920,000.00 | - 240,670,000.00 |
| 45 | Abia State Planning Commission | 1,896,030,000.00 | 8,000,000.00 | 14,000,000.00 | 1,882,030,000.00 |
| 46 | Abia State Bureau of Statistics | 50,000,000.00 | | | 50,000,000.00 |
| 47 | Abia State Community & Social Development Agency | 250,000,000.00 | | | 250,000,000.00 |
| 48 | Abia State Social Safety Net Programme | 320,000,000.00 | | | 320,000,000.00 |
| 49 | Office of the Auditor-General (State) | 2,650,000.00 | | 944,000.00 | 1,706,000.00 |
| 50 | Civil Service Commission | 1,850,000.00 | | | 1,850,000.00 |
| 51 | Ministry of Public Utilities and Water Resources | 766,780,000.00 | 5,000,000.00 | 77,600,000.00 | 689,180,000.00 |
| 52 | Abia State Water and Sewage Corporation | 1,171,000,000.00 | | 1,000,000.00 | 1,170,000,000.00 |
| 53 | Abia State Rural Water Sanitation Agency | 248,700,000.00 | | | 248,700,000.00 |
| 54 | Min. of Rural Dev., Cooperative & Poverty Reduction | 1,221,948,110.00 | 8,500,000.00 | 9,000,000.00 | 1,212,948,110.00 |
| 55 | Ministry of Joint Projects | 12,500,000.00 | | | 12,500,000.00 |
| 56 | Ministry of Industry | 80,000,000.00 | | | 80,000,000.00 |
| 57 | Ministry of Small and Medium Enterprises Dev. | 283,000,000.00 | 2,000,000.00 | 2,000,000.00 | 281,000,000.00 |
| 58 | Ministry of Homeland Security | 42,500,000.00 | | | 42,500,000.00 |
| | TOTAL CAPITAL EXPENDITURE | 27,981,839,456.00 | 366,473,440.00 | 2,108,231,440.00 | 6,316,898,016.00 |
| | Add: TOTAL RECURRENT EXPENDITURE | 3,473,822,497.00 | 292,330,149.84 | 2,900,692,193.34 | 1,652,440,079.50 |
| | GRAND TOTAL EXPENDITURE | 31,455,661,953.00 | 658,803,589.84 | 5,008,923,633.34 | 27,969,338,095.50 |

COVID-19 RECURRENT EXPENDITURE BY MAIN FUNCTION

| S/No | COVID-19 Recurrent Expenditure by Administration | Budget Estimate | Third Quarter Actual Expenditure | Year to Date Actual Expenditure | Variance |
|------|--|-------------------------|----------------------------------|---------------------------------|-----------------------|
| 1 | General Republic Service | 1,747,128,578.00 | 88,850,349.84 | 1,747,261,329.84 | - 132,751.84 |
| 2 | Public Order and Safety | 10,200,036.00 | | - | 10,200,036.00 |
| 3 | Economic Affairs | 71,917,221.00 | | 5,635,000.00 | 66,282,221.00 |
| 4 | Environmental Protection | 26,213,425.00 | 3,000,000.00 | 38,500,000.00 | - 12,286,575.00 |
| 5 | Housing and Community Amenities | 6,839,889.00 | | 6,000,000.00 | 839,889.00 |
| 6 | Health | 1,432,065,850.00 | | 1,103,635,863.50 | 328,429,986.50 |
| 7 | Recreation Culture and Religion | 7,220,000.00 | | - | 7,220,000.00 |
| 8 | Education | 189,538,401.00 | | 130,000.00 | 189,408,401.00 |
| | TOTAL RECURRENT EXPENDITURE | 3,491,123,400.00 | 91,850,349.84 | 2,901,162,193.34 | 602,380,533.50 |

COVID-19 CAPITAL EXPENDITURE BY MAIN FUNCTION

| S/No | COVID-19 Recurrent Expenditure by Administration | Budget Estimate | Third Quarter Actual Expenditure | Year to Date Actual Expenditure | Variance |
|------|--|--------------------------|----------------------------------|---------------------------------|--------------------------|
| 1 | General Republic Service | 3,138,680,000.00 | 44,100,000.00 | 168,648,000.00 | 2,970,032,000.00 |
| 2 | Public Order and Safety | 581,000.00 | | | 581,000.00 |
| 3 | Economic Affairs | 12,628,898,456.00 | | 969,100,000.00 | 11,932,798,456.00 |
| 4 | Environmental Protection | 947,900,000.00 | 69,580,000.00 | 438,963,440.00 | 508,936,560.00 |
| 5 | Housing and Community Amenities | 2,840,380,000.00 | 5,000,000.00 | 21,000,000.00 | 2,819,380,000.00 |
| 6 | Health | 3,484,000,000.00 | 10,000,000.00 | 299,620,000.00 | 3,184,380,000.00 |
| 7 | Recreation Culture and Religion | 13,750,000.00 | 43,000,000.00 | 7,000,000.00 | 6,750,000.00 |
| 8 | Education | 4,684,150,000.00 | | 463,000,000.00 | 4,221,150,000.00 |
| 9 | Social Protection | 243,500,000.00 | | 15,000,000.00 | 228,500,000.00 |
| | TOTAL CAPITAL EXPENDITURE | 27,981,839,456.00 | 205,180,000.00 | 2,382,331,440.00 | 25,872,508,016.00 |
| | Add: TOTAL RECURRENT | 27,981,839,456.00 | 297,030,349.84 | 2,382,331,440.00 | 602,380,533.50 |
| | GRAND TOTAL BY MAIN FUNCTION | 55,963,678,912.00 | 502,210,349.84 | 4,764,662,880.00 | 26,474,888,549.50 |

ABIA STATE GOVERNMENT: COVID-19 BUDGET EXECUTION REPORT (EXPENDITURE)

| Expenditure | 2020 Amended Budget COVID-19 Responsive (N) | Third Quarter COVID-19 Responsive Budget 2020 (N) | Actual COVID-19 Responsive for Third Quarter 2020 (N) | Variance (N) |
|------------------------------------|---|---|---|--------------------------|
| Personal Costs | 1,345,000,000.00 | 336,250,000.00 | - | 1,345,000,000.00 |
| Other Recurrent Expenditure | 2,146,123,400.00 | 536,530,850.00 | 292,320,149.84 | 1,853,793,250.16 |
| Total Recurrent Expenditure | 3,491,123,400.00 | 872,780,850.00 | 292,330,149.84 | 3,198,793,250.16 |
| Total Capital Expenditure | 27,981,839,456.00 | 6,995,459,864.00 | 366,473,440.00 | 27,615,366,016.16 |
| GRAND TOTAL | 31,472,962,856.00 | 7,868,240,714.00 | 658,803,589.84 | 30,814,159,266.16 |

**STATEMENT OF COVID-19 IMPLEMENTATION REPORT RECEIPTS FOR THE THIRD QUARTER
ENDED 30TH SEPTEMBER, 2020**

RECEIPTS

A total of **One Billion Naira (₦1,000,000,000.00)** was made available by the Federal Government of Nigeria for use by Abia State Government on COVID-19 in the Third Quarter. When added to ₦129,960,000.00 received from donations previously, a total of ₦1,129,960,000.00 were recorded as amount available for use on COVID-19, year to date.

When compared to the budgetary estimates of receipts on COVID-19 of ₦119,001,000.00 for the year under review, while ₦129,960,000.00 have already been made available, bringing COVID-19 funds receipt to an excess to the tune of ₦1,010,959,000.00 or 849.54 percent over funding of COVID-19 budgetary estimate.

COVID-19 BUDGET IMPLEMENTATION REPORT – RECEIPTS FOR SEPTEMBER, 2020

| COVID-19 RECEIPTS | AUTHORIZED ESTIMATES ₦ | SEPTEMBER ACTUAL RECEIPTS ₦ | YEAR TO DATE ACTUAL RECEIPTS ₦ | VARIANCE ₦ |
|-----------------------|---------------------------|--------------------------------|-----------------------------------|---------------------------|
| COVID-19 Donations | 119,001,000.00 | | 129,960,000.00 | 1,010,959,000.00 |
| FGN COVID-19 Response | | 1,000,000,000.00 | 1,000,000,000.00 | |
| TOTAL RECEIPTS | 119,001,000.00 | 1,000,000,000.00 | 1,129,960,000.00 | (1,010,959,000.00) |

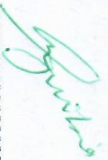
ACKNOWLEDGEMENT

May I use this opportunity to express my profound appreciation to the Executive Governor of Abia State, Okezie Victor Ikpeazu, Ph.D for his relentless financial assistance to the office and immeasurable support towards the auditing of the accounts of the State Government. I also extend my thanks to the Abia State Legislature for her role in ensuring that our Audit Report impacts on Abians. My special gratitude however is to the entire staff of this office, to whom I am highly indebted for their sense of commitment and dedication to duty. The role of the secretary to the State Government, the State Head of Service, the Honourable Commissioners, Heads of Ministerial Departments, the Permanent Secretaries, Chief Executive of Government Parastatals and their staff, have been quite supportive, to our onerous work during the period under review.

I received the full co-operation of the Accountant – General and members of his staff during the process of producing the report, I wish to thank them. May I therefore, assure the administration of my continued preparedness to promptly discharge the statutory responsibilities of this office as enshrined in the 1999 Constitution so long as the office of the Accountant – General performs her expected role promptly.

AUDIT CERTIFICATE

The COVID-19 Accounts of the Government of Abia State of Nigeria for the third quarter ended 30th 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, Revenues and Expenditures incurred against the COVID-19 recovery program by the State for the third quarter ended 30th September, 2020 in line with International Public Sector Accounting Standards (IPSAS) and the applicable laws and regulations.



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

RESPONSIBILITY FOR THE COVID-19 ACCOUNTS

The COVID-19 Accounts have been prepared by the Accountant-General of Abia State in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The Financial Statements complied with the general accepted accounting practice. To fulfill accounting and reporting responsibilities, the Accountant-General is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly recorded the use of all public financial resources by the Government.

Efforts were made to ensure that these COVID-19 Accounts reflect the true position of Government as at 30th September, 2020, and its operations for the month ended on the date.

The efforts of all Officers of the Accounts Production Department, are worthy of mention and recognition in the preparation of this report.

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IMEORIA KELECHI C, FCMA
ACCOUNTANT-GENERAL
ABIA STATE.