



REPORT OF THE AUDITOR-GENERAL
on the
COVID-19 ACCOUNTS
of the
GOVERNMENT OF ABIA STATE OF NIGERIA
for the
FOURTH QUARTER
ended
31ST DECEMBER, 2020.

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INTRODUCTION

The COVID-19 Accounts of the Government of Abia State of Nigeria for the **Fourth Quarter ended 31st December, 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 Fourth Quarter ended 31st December, 2020 were submitted to me on **16th July, 2021**.

**STATEMENT OF COVID-19 IMPLEMENTATION EXPENDITURE REPORT FOR THE
FOURTH QUARTER, 2021**

Receipts

COVID-19 Receipts	October – December N	Year Till date Actual N	Original Budget N	Budget Balance	% Achieved N
FGN COVID-19 Response	-	-	1,000,000,000.00	-	-
TOTAL RECEIPTS	-	-	1,000,000,000.00		

It was observed that there was no receipts from any Agency or Donations recorded for the Quarter under review.

Expenditure

Records show that a total of **Two Billion, Seven Hundred and Fifty-five Million, Eight Hundred and Eighty Thousand, Seven hundred and Twenty-one Naira, Eighty-four Kobo (N2,755,880,721.84)** was spent on COVID-19 related expenditures for the period under review both in Recurrent and Capital Expenditures, which the related to Budgetary provision of **N7,868,240,711.50** in a quarter gives a difference of **N5,112,359,989.66** or **35.03%** approximate of 35% performance from the original COVID-19 Quarterly Budget.

COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATION FOR THE YEAR ENDED

S/N	COVID-19 Recurrent Expenditure by Administration	Budget Estimate	Year to Date Third Quarter Actual Expenditure	Fourth Quarter Actual Expenditure	Year to Date Actual Expenditure	Variance
1	Office of the Executive Governor	168,360,000.00	1,235,504,329.84	365,784,660.00	1,601,288,989.84	(1,432,928,989.84)
2	Office of the Deputy Governor	188,300,000.00	51,000,000.00	43,000,000.00	94,000,000.00	94,300,000.00
3	Bureau of Public Procurement (Due Process)	1,800,000.00	-	-	-	-
4	Office of the Secretary to the State Government	52,510,000.00	36,600,000.00	7,000,000.00	43,600,000.00	8,910,000.00
5	Bureau of Political Affairs	19,580,000.00	2,000,000.00	1,207,742.00	3,207,742.00	16,372,258.00
6	Bureau of Economic Affairs	490,000.00	-	-	-	-
7	Executive Council Secretariat	580,000.00	-	-	-	-
8	Bureau of Special Services	1,320,000.00	160,000.00	-	160,000.00	1,160,000.00
9	Abia State Liaison Office, Lagos	1,540,000.00	2,000.00	-	2,000.00	1,538,000.00
10	Abia State Liaison Office, Abuja	4,280,000.00	520,000.00	980,000.00	1,500,000.00	2,780,000.00
11	Abia State Agency for the Control of HIV	9,080,000.00	-	-	-	-
12	Abia State Pension Board	1,180,000.00	-	-	-	-
13	Abia State Physical Planning and Infrastructure	430,000.00	-	-	-	-
14	Abia State Oil Producing Areas Dev. Comm.	19,800,000.00	-	-	-	-
15	Abia State Marketing and Quality Mgt. Agency	300,000.00	-	-	-	-
16	Abia State Infrastructure and Dev. Initiative	620,000.00	-	-	-	-
17	Abia State Signage and Advertisement Agency	820,000.00	-	-	-	-
18	Public Private Partnership & Investment Promotion	1,180,000.00	-	-	-	-
19	Abia State House of Assembly (The Legislative)	1,243,620,000.00	412,500,000.00	89,000,000.00	501,500,000.00	742,120,000.00
20	Ministry of Agriculture	3,555,595.00	-	-	-	-
21	Abia Agriculture Development Program (AADP)	229,995.00	-	-	-	-
22	Abia Golden Chicken, Okoko Item	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	2,439,976.00	-	-	-	-

25	Abia State Universal Basic Education (ASUBE)	2,700,000.00						
26	Abia State Continuing Teachers Training Board	1,199,980.00						
27	Agency for Mass Literacy Adult and Non-Formal	1,679,974.00						
28	Abia State Polytechnic, Aba	20,199,836.00						
29	Abia State University, Umu	118,999,040.00						
30	Abia State Secondary Education Mgt Board	16,999,808.00						
31	Abia State Examination Dev Commission	15,319,787.00						
32	Judicial Service Commission	1,300,000.00						
33	Ministry of Finance	3,409,977.00						
34	Office of the Accountant-General	10,915,857.00						
35	Board of Internal Revenue	17,179,805.00	4,790,000.00					
36	Abia State Gaming and Control Board	1,379,977.00			2,289,000.00		7,079,000.00	3,836,857.00
37	Ministry of Health	1,386,686,000.00		200,000.00				
38	Abia State Primary Healthcare Mgt Agency	4,999,952.00		1,103,635,863.54			200,000.00	1,179,977.00
39	Abia State University Teaching Hospital, Aba	27,199,932.00						(38,088,311.82)
40	Ministry of Trade and Investment	1,991,884.00						
41	Metallurgical Complex	539,991.00						
42	Ministry of Information and Strategy	460,000.00						
43	Broadcasting Corporation of Abia State (BCA)	6,500,000.00						
44	Abia State Printing and Publishing Corporation	720,000.00						
45	Office of the Head of Service	21,580,000.00						
46	Bureau of Training	1,080,000.00	9,975,000.00					
47	Bureau of Common Service and Service Monitoring	1,320,000.00						870,000.00
48	Bureau of Service Welfare	4,500,000.00						
49	Bureau of Administration	1,500,000.00						
50	Bureau of Establishment and Pension	1,980,000.00						
51	Local Government Staff Pension Board	700,000.00						
52	Ministry of Justice	1,120,000.00						
53	Abia State Law Review and Reform Comm.	180,036.00						
54	Judiciary High Court	4,300,000.00						
55	Judiciary Customary Court of Appeal	3,300,000.00						

56	Ministry of Science and Technology	1,739,973.00					
57	Ministry of Transport	1,199,981.00					
58	Abia State Transport Loan Scheme	799,995.00	175,000.00				624,995.00
59	Abia State Traffic & Indiscipline Mgt. Agency	839,986.00					
60	Ministry of Environment	26,213,425.00	38,500,000.00				(23,286,575.00)
61	Abia State Bureau of Statistics	3,410,000.00			11,000,000.00		
62	Abia State Community & Social Dev. Agency	1,199,980.00					
63	Office of the Auditor-General (State)	2,600,000.00					
64	Civil Service Commission	1,500,000.00					
65	Abia State Independent Electoral Commission	1,000,000.00					
66	Min. of Local Government & Chieftaincy Affairs	1,920,112.00					
67	Ministry of Public Utilities and Water Resources	4,439,928.00					
68	Abia State Water and Sewage Corporation	2,999,952.00					
69	Abia State Rural Water Sanitation Agency	899,985.00					
70	Ministry of Housing	1,139,981.00					
71	Abia State Housing and Property Corporation	2,279,963.00	6,000,000.00				(3,720,037.00)
72	Umuehia Capital Dev. Authority (UCDA)	929,984.00					
73	Min. of Rural Dev. Corporation & Poverty Reduction	2,489,961.00					
74	Ministry of Lands, Survey and Urban Planning	3,099,947.00					
75	Abia State Estate Development Agency	2,639,957.00					
76	Open Spaces Development Commission	779,987.00					
77	Office of the Auditor-General (Local Govt)	858,466.00					
78	Local Government Service Commission	300,000.00					
79	Ministry of Industry	2,184,084.00					
80	Ministry of Small and Medium Enterprises Dev.	2,879,987.00					
81	Ministry of Homeland Security	2,120,000.00					
TOTAL		3,49,1123,400.00	2,901,692,193.38	853,134,850.32	3,753,827,043.70	(614,461,826.70)	

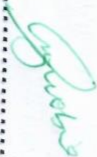
COVID-19 CAPITAL EXPENDITURE BY ADMINISTRATION

S/N	COVID-19 Recurrent Expenditure by Administration	Budget Estimate	Year to Date Third Quarter Actual Expenditure	Fourth Quarter Actual Expenditure	Year to Date Actual Expenditure	Variance
1	Office of the Executive Governor	251,150,000.00	65,000,000.00	235,200,000.00	300,200,000.00	(49,050,000.00)
2	Office of the Deputy Governor	210,700,000.00	4,000,000.00	9,600,000.00	13,600,000.00	197,100,000.00
3	Abia State Emergency Management Agency	12,000,000.00	-	-	-	-
4	Office of the Secretary to the State Government	118,000,000.00	32,160,000.00	-	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	83,000,000.00	-	-	-	-
8	Abia State Oil Producing Areas Dev. Comm.	1,468,000,000.00	-	-	-	-
9	Abia State Marketing and Quality Mgt. Agency	100,000,000.00	-	-	-	-
10	Abia State Infrastructural Development Initiative	11,000,000.00	1,100,000.00	15,000,000.00	15,000,000.00	85,000,000.00
11	Abia State House of Assembly Service Commission	128,050,000.00	-	-	1,100,000.00	9,900,000.00
12	Abia State House of Assembly (The Legislative)	16,500,000.00	-	-	-	-
13	Ministry of Youth and Sports Development	5,500,000.00	22,000,000.00	-	-	-
14	Ministry of Women Affairs and Social Dev.	239,250,000.00	27,000,000.00	5,000,000.00	32,000,000.00	207,250,000.00
15	Ministry of Agriculture	1,346,170,000.00	-	-	-	-
16	Abia State Agricultural Dev. Programme	215,855,346.00	-	-	-	-
17	Ministry of Education	4,669,000,000.00	463,000,000.00	56,000,000.00	519,000,000.00	4,150,000,000.00
18	Abia State Universal Basic Education Board	1,650,000.00	-	-	-	-
19	Abia State Library Board	4,400,000.00	-	-	-	-
20	Abia State College of Education (Arochuku)	5,500,000.00	-	-	-	-
21	Abia State University, Uturu	272,000,000.00	-	-	-	-
22	Office of the Accountant-General	5,000,000.00	-	-	-	-
23	Ministry of Health	1,779,350,000.00	273,120,000.00	28,785,000.00	301,905,000.00	1,477,445,000.00
24	Abia State Health Insurance Agency	55,000,000.00	-	-	-	-
25	Abia State Primary Healthcare Mgt. Agency	213,975,000.00	3,800,000.00	-	3,800,000.00	210,175,000.00
26	Abia State University Teaching Hospital, Aba	417,500,000.00	-	-	-	-
27	Abia State Health Sciences and Mgt. Tech	151,850,000.00	-	-	-	-
28	Abia State Specialist Hosp. and Diagnostic Centre	665,075,000.00	22,700,000.00	-	22,700,000.00	642,375,000.00
29	Abia State Hospital Management Board	118,250,000.00	-	109,825,000.00	109,825,000.00	8,425,000.00

30	Ministry of Trade and Investment	458,525,000.00	15,000,000.00	5,000,000.00	20,000,000.00	438,525,000.00
31	Metallurgical Complex	5,500,000.00				
32	Ministry of Information and Strategy	50,000,000.00	59,000,000.00	112,330,000.00	171,330,000.00	(121,330,000.00)
33	Broadcasting Corporation of Abia State	82,500,000.00	24,444,000.00	-	24,444,000.00	58,056,000.00
34	Abia State Printing and Publishing Corporation	1,100,000.00	-	-	-	-
35	Office of the Head of Service	20,000,000.00				
36	Bureau of Service Welfare	7,150,000.00		-	3,000,000.00	37,000,000.00
37	Ministry of Justice	40,000,000.00	3,000,000.00			
38	Customary Court of Appeal	581,000.00				
39	Ministry of Science and Technology	9,900,000.00				
40	Abia State Fire Service	2,000,000.00				
41	Ministry of Works	7,308,500,000.00	577,500,000.00	858,349,571.52	1,435,849,571.52	5,872,650,428.48
42	Abia State Road Maintenance Agency	137,500,000.00				
43	Ministry of Environment	780,700,000.00	36,043,440.00	157,070,000.00	193,113,440.00	587,586,560.00
44	Abia State Environmental Protection Agency	162,250,000.00	402,920,000.00	238,960,000.00	641,880,000.00	(479,630,000.00)
45	Abia State Planning Commission	1,896,030,000.00	14,000,000.00	2,000,000.00	16,000,000.00	1,880,030,000.00
46	Abia State Bureau of Statistics	50,000,000.00				
47	Abia State Community and Social Dev. Agency	250,000,000.00				
48	Abia State Social Safety Net Programme	320,000,000.00				
49	Office of the Auditor-General (State)	2,650,000.00	944,000.00	626,300.00	1,570,300.00	1,079,700.00
50	Civil Service Commission	1,850,000.00				
51	Ministry of Public Utilities and Water Resources	766,780,000.00	77,600,000.00	65,000,000.00	142,600,000.00	624,180,000.00
52	Abia State Water and Sewerage Corporation	1,171,000,000.00	1,000,000.00	2,000,000.00	3,000,000.00	1,168,000,000.00
53	Abia State Rural Water Sanitation Agency	248,700,000.00				
54	Min. of Rural Dev. Corp. and Poverty Reduction	1,221,948,100.00	9,000,000.00	-	9,000,000.00	1,212,948,100.00
55	Ministry of Joint Project	12,500,000.00				
56	Ministry of Industry	80,000,000.00				
57	Min. of Small and Medium Enterprise Dev.	283,000,000.00	2,000,000.00	2,000,000.00	4,000,000.00	279,000,000.00
58	Ministry of Homeland Security	42,500,000.00				
	TOTAL	27,981,839,446.00	2,114,331,440.00	1,902,745,871.52	4,017,077,311.52	18,582,555,788.48

AUDIT CERTIFICATE

The COVID-19 Accounts of the Government of Abia State of Nigeria for the **Fourth Quarter ended 31st December, 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 **Fourth Quarter ended 31st December, 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
31st December, 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 **31st December, 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.