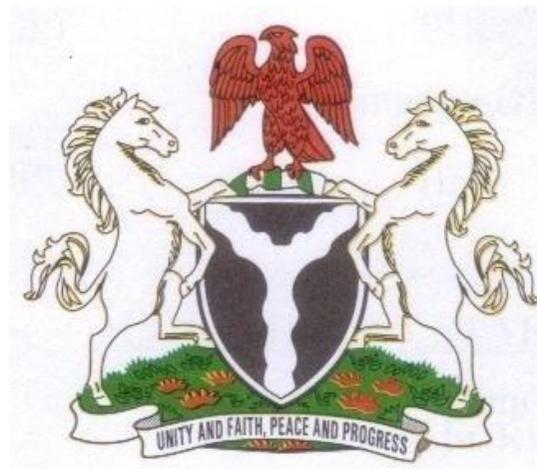


# **ABIA STATE GOVERNMENT OF NIGERIA**



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

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## **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 FUNCTION SEGMENT  
FOR THE PERIOD ENDED 30/09/2020**

	<b>Aug Actual</b>	<b>YTD Actual</b>	<b>Original</b>	<b>Covid-19</b>	<b>Final</b>	<b>Budget Bal</b>	<b>% Achieved</b>
	<b>Covid Exp</b>	<b>Covid Exp</b>	<b>Budget2020</b>	<b>Budget2020</b>	<b>Budget2020</b>	<b>2020</b>	<b>2020</b>
<b>COVID-19 RECURRENT EXPENDITURE BY MAIN FUNCTION</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
701 - General Public Service	88,850,349.84	1,747,261,329.84	2,357,714,110.00	1,747,128,578.00	1,747,128,578.00	132,751.84-	100.01%+
703 - Public Order and Safety			2,000,060.00	10,200,036.00	10,200,036.00	10,200,036.00+	
704 - Economic Affairs		5,635,000.00	80,150,100.00	71,917,221.00	71,917,221.00	66,282,221.00+	7.84%+
705 - Environmental Protection	3,000,000.00	38,500,000.00	41,773,000.00	26,213,425.00	26,213,425.00	12,286,575.00-	146.87%+
706 - Housing and Community Amenities		6,000,000.00	5,350,000.00	6,839,889.00	6,839,889.00	839,889.00+	87.72%+
707 – Health		1,103,635,863.50	848,206,000.00	1,432,065,850.00	1,432,065,850.00	328,429,986.50+	77.07%+
708 - Recreation Culture and Religion			4,200,000.00	7,220,000.00	7,220,000.00	7,220,000.00+	
709 – Education		130,000.00	174,100,000.00	189,538,401.00	189,538,401.00	189,408,401.00+	0.07%+
<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 MAIN FUNCTION</b>							
701 - General Public Service	44,100,000.00	168,648,000.00	3,067,000,000.00	3,138,680,000.00	3,138,680,000.00	2,970,032,000.00+	5.37%+
703 - Public Order and Safety				581,000.00	581,000.00	581,000.00+	
704 - Economic Affairs	33,500,000.00	696,100,000.00	17,826,500,000.00	12,628,898,456.00	12,628,898,456.00	11,932,798,456.00+	5.51%+
705 - Environmental Protection	69,580,000.00	438,963,440.00	1,578,000,000.00	947,900,000.00	947,900,000.00	508,936,560.00+	46.31%+
706 - Housing and Community Amenities	5,000,000.00	21,000,000.00	4,364,000,000.00	2,840,380,000.00	2,840,380,000.00	2,819,380,000.00+	0.74%+
707 – Health	10,000,000.00	299,620,000.00	3,350,500,000.00	3,484,000,000.00	3,484,000,000.00	3,184,380,000.00+	8.60%+
708 - Recreation Culture and Religion		7,000,000.00	25,000,000.00	13,750,000.00	13,750,000.00	6,750,000.00+	50.91%+
709 – Education	43,000,000.00	463,000,000.00	5,511,000,000.00	4,684,150,000.00	4,684,150,000.00	4,221,150,000.00+	9.88%+
710 - Social Protection		15,000,000.00	20,000,000.00	243,500,000.00	243,500,000.00	228,500,000.00+	6.16%+
<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 Exp.</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>

**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%+
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**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>

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

	September Actual	YTD Actual	Original	Covid-19	Final	Budget Bal	% Achieved
	Covid Exp	Covid Exp	Budget2020	Budget2020	Budget2020	2020	2020.00
<b>COVID-19 EXPENDITURE BY SECTOR</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	
01 - Administrative Sector	139,950,349.84	1,933,909,329.84	4,912,014,110.00	4,375,608,466.00	4,375,608,466.00	2,441,699,136.16+	44.20+
02 - Economic Sector	31,500,000.00	707,735,000.00	22,939,000,100.00	15,852,165,566.00	15,852,165,566.00	15,144,430,566.00+	4.46+
03 - Law and Justice Sector		3,000,000.00	2,000,060.00	50,781,036.00	50,781,036.00	47,781,036.00+	5.91+
05 - Social Sector	125,580,000.00	2,365,849,303.50	11,402,479,000.00	11,194,407,788.00	11,194,407,788.00	8,828,558,484.50+	21.16+
<b>Total Expenditure by Sector</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>

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

COVID-19 RECURRENT EXPENDITURE BY ADMINISTRATIVE	Sep Actual	YTD Actual	Original	Covid-19	Final	Budget Bal	% Achieved
	Covid Exp	Covid Exp	Budget2020	Budget2020	Budget2020	2020	2020
	₦	₦	₦	₦	₦	₦	%
11001001 - Office of the Executive Governor	61,650,349.84	1,235,504,329.84	260,600,000.00	168,360,000.00	168,360,000.00	1,067,144,329.84-	733.85%+
11001002 - Office of the Deputy Governor - Government House	14,000,000.00	51,000,000.00	301,000,000.00	188,300,000.00	188,300,000.00	137,300,000.00+	27.08%+
11010001 - Bureau of Public Procurement(Due Process)				1,800,000.00	1,800,000.00	1,800,000.00+	
11013001 - Office of the Secretary to the State Government	10,000,000.00	36,600,000.00	25,500,000.00	52,510,000.00	52,510,000.00	15,910,000.00+	69.70%+
11014001 - Bureau of Political Affairs		2,000,000.00	24,300,000.00	19,580,000.00	19,580,000.00	17,580,000.00+	10.21%+
11016001 - Bureau of Economic Affairs			200,000.00	490,000.00	490,000.00	490,000.00+	
11017001 - Executive Council Secretariat			300,000.00	580,000.00	580,000.00	580,000.00+	
11018001 - Bureau of Special Services		160,000.00	200,000.00	1,320,000.00	1,320,000.00	1,160,000.00+	12.12%+
11021001 - Abia State Liaison Office Lagos		2,000.00	400,000.00	1,540,000.00	1,540,000.00	1,538,000.00+	0.13%+
11021002 - Abia State Liaison Office Abuja		520,000.00	1,800,000.00	4,280,000.00	4,280,000.00	3,760,000.00+	12.15%+
11033001 - Abia State Agency For the Control of HIV/AIDS			300,000.00	9,080,000.00	9,080,000.00	9,080,000.00+	
11035001 - Abia State Pensions Board			300,000.00	1,180,000.00	1,180,000.00	1,180,000.00+	
11039001 - Abia State Physical Planning and Infrastructural			300,000.00	430,000.00	430,000.00	430,000.00+	
11101001 - Abia State Oil Producing Areas Development Comm.			11,300,000.00	19,800,000.00	19,800,000.00	19,800,000.00+	
11101002 - Abia State Marketing & Quality Management Agency			300,000.00	300,000.00	300,000.00	300,000.00+	
11101003 - Abia State Infrastructure Development Initiative			200,000.00	620,000.00	620,000.00	620,000.00+	
11101004 - Abia State Signage & Advertisement Agency (ABSSAA			200,000.00	820,000.00	820,000.00	820,000.00+	
11101005 - Public Private Partnership & Investment Promotion			300,000.00	1,180,000.00	1,180,000.00	1,180,000.00+	
12003001 - Abia State House of Assembly (The Legislature)		412,500,000.00	1,702,700,000.00	1,243,620,000.00	1,243,620,000.00	831,120,000.00+	33.17%+
15001001 - Ministry of Agriculture			4,200,000.00	3,555,959.00	3,555,959.00	3,555,959.00+	
15102001 - Abia Agricultural Development Program (AADP)			200,000.00	229,995.00	229,995.00	229,995.00+	
15111001 - Abia Golden Chicken Okoko Item			500,000.00	600,034.00	600,034.00	600,034.00+	
17001001 - Ministry of Education		130,000.00	6,000,000.00	10,000,000.00	10,000,000.00	9,870,000.00+	1.30%+

## Covid-19 budget implementation report

By administrative

FOR THE PERIOD ENDED 30/09/2020 Cont/d...

COVID-19 RECURRENT EXPENDITURE BY ADMINISTRATIVE	Sep Actual	YTD Actual	Original	Covid-19	Final	Budget Bal	% Achieved
	Covid Exp	Covid Exp	Budget2020	Budget2020	Budget2020	2020	2020
	₦	₦	₦	₦	₦	₦	%
17001002 - Abia State Educaion for Employment Agency (EforE)			2,300,000.00	2,439,976.00	2,439,976.00	2,439,976.00+	
17003001 - Abia State Universal Basic Education Board (ASUBE)			4,500,000.00	2,700,000.00	2,700,000.00	2,700,000.00+	
17003002 - Abia State Countinuing Teachers Training Board			1,000,000.00	1,199,980.00	1,199,980.00	1,199,980.00+	
17010001 - Agency for Mass Literacy Adult and Non - Formal			1,300,000.00	1,679,974.00	1,679,974.00	1,679,974.00+	
17018001 - Abia State Polytechnic Aba			17,000,000.00	20,199,836.00	20,199,836.00	20,199,836.00+	
17021001 - Abia State University Uturu			100,000,000.00	118,999,040.00	118,999,040.00	118,999,040.00+	
17051001 - Abia State Secondary Education Management Board(S			20,000,000.00	16,999,808.00	16,999,808.00	16,999,808.00+	
17064001 - Abia State Examination Development Commission			22,000,000.00	15,319,787.00	15,319,787.00	15,319,787.00+	
18011001 - Judicial Service Commssion			500,000.00	1,300,000.00	1,300,000.00	1,300,000.00+	
20001001 - Ministry of Finance		470,000.00	2,350,000.00	3,409,977.00	3,409,977.00	2,939,977.00+	13.78%+
20007001 - Office of the Accountant General		4,790,000.00	14,560,000.00	10,915,857.00	10,915,857.00	6,125,857.00+	43.88%+
20008001 - Board of Internal Revenue			20,000,000.00	17,179,805.00	17,179,805.00	17,179,805.00+	
20009001 - Abia State Gaming and Control Board		200,000.00	1,300,000.00	1,379,977.00	1,379,977.00	1,179,977.00+	14.49%+
21001001 - Ministry of Health		1,103,635,863.50	832,406,000.00	1,386,686,000.00	1,386,686,000.00	283,050,136.50+	79.59%+
21003001 - Abia State Primary Health Care Management Agency			5,000,000.00	4,999,952.00	4,999,952.00	4,999,952.00+	
21026001 - Abia State University Teaching Hospital - Aba			7,000,000.00	27,199,932.00	27,199,932.00	27,199,932.00+	
21026002 - Abia State College of Health Sciences & MgtTechn			3,500,000.00	4,099,966.00	4,099,966.00	4,099,966.00+	
22001001 - Ministry of Trade and Investment			620,000.00	1,991,884.00	1,991,884.00	1,991,884.00+	
22005001 - Metallurgical Complex			1,700,000.00	539,991.00	539,991.00	539,991.00+	
23001001 - Ministry of Information and Strategy			100,000.00	460,000.00	460,000.00	460,000.00+	
23003001 - Broadcasting Corporation of Abia State			4,000,000.00	6,500,000.00	6,500,000.00	6,500,000.00+	
23055001 - Abia State Printing & Publishing Corporation			200,000.00	720,000.00	720,000.00	720,000.00+	
25001001 - Office of the Head of Service	3,200,000.00	8,975,000.00	20,300,000.00	21,580,000.00	21,580,000.00	12,605,000.00+	41.59%+
25005001 - Bureau of Training			300,000.00	1,080,000.00	1,080,000.00	1,080,000.00+	
25005002 - Bureau of Common Services & Service Monitoring			200,000.00	1,320,000.00	1,320,000.00	1,320,000.00+	
25005003 - Bureau of Service Welfare			5,000,000.00	4,500,000.00	4,500,000.00	4,500,000.00+	
25005004 - Bureau of Administration			350,000.00	1,500,000.00	1,500,000.00	1,500,000.00+	
25005007 - Bureau of Establishments and Pensions			300,000.00	1,980,000.00	1,980,000.00	1,980,000.00+	
25007001 - Local Governement Staff Pensions Baord				700,000.00	700,000.00	700,000.00+	
26001001 - Ministry of Justice			200,000.00	1,120,000.00	1,120,000.00	1,120,000.00+	
26002001 - Abia State Law Review and Reform Commission			300,060.00	180,036.00	180,036.00	180,036.00+	
26051001 - Judiciary - High Court			500,000.00	4,300,000.00	4,300,000.00	4,300,000.00+	
26052001 - Judiciary - Customary Court of Appeal			500,000.00	3,300,000.00	3,300,000.00	3,300,000.00+	
28001001 - Ministry of Science and Technology			1,400,000.00	1,739,973.00	1,739,973.00	1,739,973.00+	
29001001 - Ministry of Transport			500,000.00	1,199,981.00	1,199,981.00	1,199,981.00+	
29056001 - Abia State Transport Loan Scheme		175,000.00	500,000.00	799,995.00	799,995.00	624,995.00+	21.88%+
29056002 - Abia State Traffic Management Agency			700,000.00	839,986.00	839,986.00	839,986.00+	
35001001 - Ministry of Environment	3,000,000.00	38,500,000.00	41,773,000.00	26,213,425.00	26,213,425.00	12,286,575.00+	146.87%+
38004001 - Abia State Bureau of Statistics			4,000,000.00	3,410,000.00	3,410,000.00	3,410,000.00+	
38005001 - Abia State Community & Social Development Agency			2,000,000.00	1,199,980.00	1,199,980.00	1,199,980.00+	
40001001 - Office of the Auditor General (State)			1,000,000.00	2,600,000.00	2,600,000.00	2,600,000.00+	

*Covid-19 budget implementation report*  
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**FOR THE PERIOD ENDED 30/09/2020 Cont/d...**

COVID-19 RECURRENT EXPENDITURE BY ADMINISTRATIVE	Sep Actual	YTD Actual	Original	Covid-19	Final	Budget Bal	% Achieved
	Covid Exp	Covid Exp	Budget2020	Budget2020	Budget2020	2020	2020
	₦	₦	₦	₦	₦	₦	%
47001001 - Civil Service Commission			300,000.00	1,500,000.00	1,500,000.00	1,500,000.00+	
48001001 - Abia State Independent Electoral Commission (ABSI			300,000.00	1,000,000.00	1,000,000.00	1,000,000.00+	
51001001 - Ministry of Local Government and Chieftaincy Affa			3,200,000.00	1,920,112.00	1,920,112.00	1,920,112.00+	
52001001 - Ministry of Public Utilities and Water Resources			4,500,000.00	4,439,928.00	4,439,928.00	4,439,928.00+	
52102001 - Abia State Water and Sewerage Corporation			2,800,000.00	2,999,952.00	2,999,952.00	2,999,952.00+	
52103001 - Abia State Rural Water Sanitation Agency			1,000,000.00	899,985.00	899,985.00	899,985.00+	
53001001 - Ministry of Housing			700,000.00	1,139,981.00	1,139,981.00	1,139,981.00+	
53010001 - Abia State Housing and Property Corporation		6,000,000.00	1,700,000.00	2,279,963.00	2,279,963.00	3,720,037.00-	263.16%+
53056001 - Umuahia Capital Development Authority (UCDA)			550,000.00	929,984.00	929,984.00	929,984.00+	
54001001 - Min of Rural Development Cooperative & Poverty R			2,400,000.00	2,489,961.00	2,489,961.00	2,489,961.00+	
60001001 - Ministry of Lands Survey and Urban Planning			4,000,000.00	3,099,947.00	3,099,947.00	3,099,947.00+	
60001002 - Abia State Estate Development Agency			2,100,000.00	2,639,957.00	2,639,957.00	2,639,957.00+	
62001002 - Open Spaces Development Commission			1,100,000.00	779,987.00	779,987.00	779,987.00+	
63001001 - Office of the Auditor General (Local Government)			264,110.00	858,466.00	858,466.00	858,466.00+	
64001001 - Local Government Service Commission				300,000.00	300,000.00	300,000.00+	
71001001 - Ministry of Industry			2,320,100.00	2,184,084.00	2,184,084.00	2,184,084.00+	
72001001 - Ministry of Small and Medium Enterprise Developme			3,800,000.00	2,879,987.00	2,879,987.00	2,879,987.00+	
73001001 - Ministry of Home Land Security			200,000.00	2,120,000.00	2,120,000.00	2,120,000.00+	
<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 ADMINISTRATIVE</b>							
11001001 - Office of the Executive Governor	30,000,000.00	65,000,000.00	280,000,000.00	251,150,000.00	251,150,000.00	186,150,000.00+	25.88%+
11001002 - Office of the Deputy Governor - Government House		4,000,000.00	200,000,000.00	210,700,000.00	210,700,000.00	206,700,000.00+	1.90%+
11008001 - Abia State Emergency Management Agency			20,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00+	
11013001 - Office of the Secretary to the State Government	7,000,000.00	32,160,000.00		118,000,000.00	118,000,000.00	85,840,000.00+	27.25%+
11021001 - Abia State Liaison Office Lagos			7,000,000.00	3,850,000.00	3,850,000.00	3,850,000.00+	
11021002 - Abia State Liaison Office Abuja			2,000,000.00	1,100,000.00	1,100,000.00	1,100,000.00+	
11033001 - Abia State Agency For the Control of HIV/AIDS			140,000,000.00	83,000,000.00	83,000,000.00	83,000,000.00+	
11101001 - Abia State Oil Producing Areas Development Comm.			1,558,000,000.00	1,468,000,000.00	1,468,000,000.00	1,468,000,000.00+	
11101002 - Abia State Marketing & Quality Management Agency				100,000,000.00	100,000,000.00	100,000,000.00+	
11101003 - Abia State Infrastructure Development Initiative	1,100,000.00	1,100,000.00	20,000,000.00	11,000,000.00	11,000,000.00	9,900,000.00+	10.00%+
12003001 - Abia State House of Assembly (The Legislature)			51,000,000.00	128,050,000.00	128,050,000.00	128,050,000.00+	
12004001 - Abia State House of Assembly Service Commission			30,000,000.00	16,500,000.00	16,500,000.00	16,500,000.00+	
13001001 - Ministry of Youth and Sports Development		22,000,000.00	10,000,000.00	5,500,000.00	5,500,000.00	16,500,000.00-	400.00%+
14001001 - Ministry of Women Affairs and Social Development			35,000,000.00	239,250,000.00	239,250,000.00	239,250,000.00+	
15001001 - Ministry of Agriculture			337,000,000.00	1,346,170,000.00	1,346,170,000.00	1,346,170,000.00+	
15102001 - Abia Agricultural Development Program (AADP)			6,000,000.00	215,855,346.00	215,855,346.00	215,855,346.00+	
17001001 - Ministry of Education	43,000,000.00	463,000,000.00	5,490,000,000.00	4,669,000,000.00	4,669,000,000.00	4,206,000,000.00+	9.92%+
17003001 - Abia State Universal Basic Education Board (ASUBE)			3,000,000.00	1,650,000.00	1,650,000.00	1,650,000.00+	
17008001 - Abia State Library Board			8,000,000.00	4,400,000.00	4,400,000.00	4,400,000.00+	
17019001 - Abia State College of Education (Technical) Aroc			10,000,000.00	5,500,000.00	5,500,000.00	5,500,000.00+	

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COVID-19 RECURRENT EXPENDITURE BY ADMINISTRATIVE	Sep Actual	YTD Actual	Original	Covid-19	Final	Budget Bal	% Achieved
	Covid Exp	Covid Exp	Budget2020	Budget2020	Budget2020	2020	2020
	₦	₦	₦	₦	₦	₦	%
17021001 - Abia State University Uturu				272,000,000.00	272,000,000.00	272,000,000.00+	
20007001 - Office of the Accountant General				5,000,000.00	5,000,000.00	5,000,000.00+	
21001001 - Ministry of Health	10,000,000.00	273,120,000.00	1,709,000,000.00	1,779,350,000.00	1,779,350,000.00	1,506,230,000.00+	15.35%+
21002001 - Abia State Health Insurance Agency			100,000,000.00	55,000,000.00	55,000,000.00	55,000,000.00+	
21003001 - Abia State Primary Health Care Management Agency		3,800,000.00	155,000,000.00	213,975,000.00	213,975,000.00	210,175,000.00+	1.78%+
21026001 - Abia State University Teaching Hospital - Aba			540,000,000.00	417,500,000.00	417,500,000.00	417,500,000.00+	
21026002 - Abia State College of Health Sciences & MgtTechn			47,000,000.00	151,850,000.00	151,850,000.00	151,850,000.00+	
21026002 - Abia State Specialist Hospital & Diagnostic Centr		22,700,000.00	416,500,000.00	665,075,000.00	665,075,000.00	642,375,000.00+	3.41%+
21102001 - Abia State Hospitals Management Board			243,000,000.00	118,250,000.00	118,250,000.00	118,250,000.00+	
22001001 - Ministry of Trade and Investment	10,000,000.00	15,000,000.00	1,015,500,000.00	458,525,000.00	458,525,000.00	443,525,000.00+	3.27%+
22005001 - Metallurgical Complex			10,000,000.00	5,500,000.00	5,500,000.00	5,500,000.00+	
23001001 - Ministry of Information and Strategy	13,000,000.00	59,000,000.00	62,000,000.00	50,000,000.00	50,000,000.00	9,000,000.00-	118.00%+
23003001 - Broadcasting Corporation of Abia State		24,444,000.00	150,000,000.00	82,500,000.00	82,500,000.00	58,056,000.00+	29.63%+
23055001 - Abia State Printing & Publishing Corporation			2,000,000.00	1,100,000.00	1,100,000.00	1,100,000.00+	
25001001 - Office of the Head of Service			20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00+	
25005003 - Bureau of Service Welfare			3,000,000.00	7,150,000.00	7,150,000.00	7,150,000.00+	
26001001 - Ministry of Justice		3,000,000.00		40,000,000.00	40,000,000.00	37,000,000.00+	7.50%+
26052001 - Judiciary - Customary Court of Appeal				581,000.00	581,000.00	581,000.00+	
28001001 - Ministry of Science and Technology			18,000,000.00	9,900,000.00	9,900,000.00	9,900,000.00+	
29001002 - Abia State Fire Service				2,000,000.00	2,000,000.00	2,000,000.00+	
34001001 - Ministry of Works		577,500,000.00	12,520,000,000.00	7,308,500,000.00	7,308,500,000.00	6,731,000,000.00+	7.90%+
34004001 - Abia State Road Maintenance Agency (ABROMA)			250,000,000.00	137,500,000.00	137,500,000.00	137,500,000.00+	
35001001 - Ministry of Environment	7,980,000.00	36,043,440.00	1,274,000,000.00	780,700,000.00	780,700,000.00	744,656,560.00+	4.62%+
35016001 - Abia State Environmental Protection Agency (ASEPA)	61,600,000.00	402,920,000.00	295,000,000.00	162,250,000.00	162,250,000.00	240,670,000.00-	248.33%+
38002001 - Abia State Planning Commission	8,000,000.00	14,000,000.00	3,715,000,000.00	1,896,030,000.00	1,896,030,000.00	1,882,030,000.00+	0.74%+
38004001 - Abia State Bureau of Statistics				50,000,000.00	50,000,000.00	50,000,000.00+	
38005001 - Abia State Community & Social Development Agency			250,000,000.00	250,000,000.00	250,000,000.00	250,000,000.00+	
38006001 - Abia State Social Safety Net Programme			10,000,000.00	320,000,000.00	320,000,000.00	320,000,000.00+	
40001001 - Office of the Auditor General (State)		944,000.00	3,000,000.00	2,650,000.00	2,650,000.00	1,706,000.00+	35.62%+
47001001 - Civil Service Commission			1,000,000.00	1,850,000.00	1,850,000.00	1,850,000.00+	
52001001 - Ministry of Public Utilities and Water Resources	5,000,000.00	77,600,000.00	1,875,000,000.00	766,780,000.00	766,780,000.00	689,180,000.00+	10.12%+
52102001 - Abia State Water and Sewerage Corporation		1,000,000.00	2,220,000,000.00	1,171,000,000.00	1,171,000,000.00	1,170,000,000.00+	0.09%+
52103001 - Abia State Rural Water Sanitation Agency			74,000,000.00	248,700,000.00	248,700,000.00	248,700,000.00+	
54001001 - Min of Rural Development Cooperative & Poverty R	8,500,000.00	9,000,000.00	497,000,000.00	1,221,948,110.00	1,221,948,110.00	1,212,948,110.00+	0.74%+
70001001 - Ministry of Joint Projects				12,500,000.00	12,500,000.00	12,500,000.00+	
71001001 - Ministry of Industry				80,000,000.00	80,000,000.00	80,000,000.00+	
72001001 - Ministry of Small and Medium Enterprise Developme		2,000,000.00	60,000,000.00	283,000,000.00	283,000,000.00	281,000,000.00+	0.71%+
73001001 - Ministry of Home Land Security				42,500,000.00	42,500,000.00	42,500,000.00+	
<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>