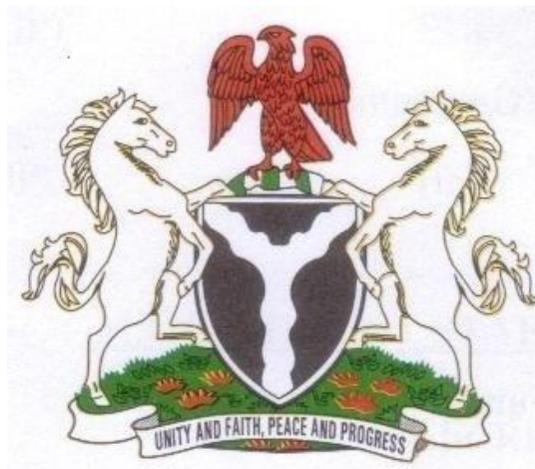


ABIA STATE GOVERNMENT OF NIGERIA



MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY FUNCTION SEGMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2020

AUDIT CERTIFICATE

The COVID-19 Report of the Government of Abia State of Nigeria for the period 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, expenditures incurred against the COVID-19 recovery program by the State for the period ended 30th 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**

	Aug Actual	YTD Actual	Original	Covid-19	Final	Budget Bal	% Achieved
	Covid Exp	Covid Exp	Budget2020	Budget2020	Budget2020	2020	2020
COVID-19 RECURRENT EXPENDITURE BY MAIN FUNCTION	₦	₦	₦	₦	₦	₦	%
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%+
Total Recurrent Expenditure	91,850,349.84	2,901,162,193.34	3,513,493,270.00	3,491,123,400.00	3,491,123,400.00	589,961,206.66+	83.10%+
COVID-19 CAPITAL EXPENDITURE BY MAIN FUNCTION							
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%+
Total Capital Expenditure	205,180,000.00	2,109,331,440.00	35,742,000,000.00	27,981,839,456.00	27,981,839,456.00	25,872,508,016.00+	7.54%+
Total Recurrent and Capital Exp.	297,030,349.84	5,010,493,633.34	39,255,493,270.00	31,472,962,856.00	31,472,962,856.00	26,462,469,222.66+	15.92%+