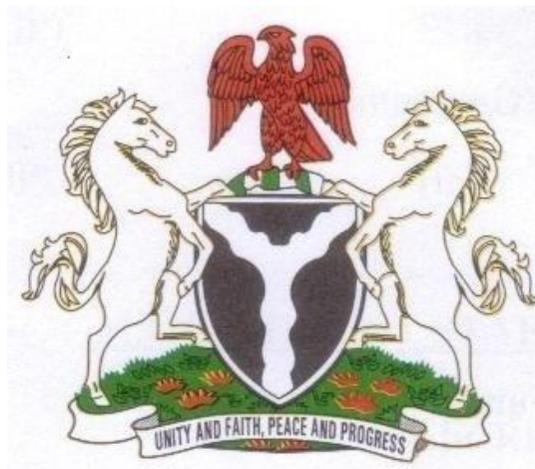


ABIA STATE GOVERNMENT OF NIGERIA



MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT FOR THE PERIOD ENDED 31ST AUGUST, 2020

**BY
MAIN FUNCTION SEGMENT**

AUDIT CERTIFICATE

The COVID-19 Report of the Government of Abia State of Nigeria for the period ended 31st August, 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 31st August, 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, CNA
Office of the Auditor-General
State Audit Headquarters,
P.M.B. 7040
September, 2020.

**COVID-19 BUDGET IMPLEMENTATION REPORT
BY MAIN FUNCTION
FOR THE PERIOD ENDED 31/08/2020**

	Aug Actual	YTD Actual	Original	Covid-19	Final	Budget Bal	%
	Covid Exp	Covid Exp	Budget2020	Budget2020	Budget2020	2020	Achieved
	₦	₦	₦	₦	₦	₦	2020
COVID-19 RECURRENT EXPENDITURE BY MAIN FUNCTION							
701 - General Public Service	195,175,000	1,578,012,980	2,357,714,110	1,747,128,578	1,747,128,578	169,115,598+	90.32%+
703 - Public Order and Safety			2,000,060	10,200,036	10,200,036	10,200,036+	
704 - Economic Affairs	175,000	5,935,000	80,150,100	71,917,221	71,917,221	65,982,221+	8.25%+
705 - Environmental Protection	5,000,000	35,500,000	41,773,000	26,213,425	26,213,425	-9,286,575+	135.43%+
706 - Housing and Community Amenities		6,000,000	5,350,000	6,839,889	6,839,889	839,889+	87.72%+
707 – Health		814,199,208	848,206,000	1,432,065,850	1,432,065,850	617,866,642+	56.85%+
708 - Recreation Culture and Religion			4,200,000	7,220,000	7,220,000	7,220,000+	
709 – Education	130,000	130,000	174,100,000	189,538,401	189,538,401	189,408,401+	0.07%+
Total Recurrent Expenditure	200,480,000	2,439,777,188	3,513,493,270	3,491,123,400	3,491,123,400	1,051,346,212+	69.89%+
COVID-19 CAPITAL EXPENDITURE BY MAIN FUNCTION							
701 - General Public Service	12,500,000	157,492,000	3,067,000,000	3,138,680,000	3,138,680,000	2,981,188,000+	5.02%+
703 - Public Order and Safety				581,000	581,000	581,000+	
704 - Economic Affairs	10,000,000	555,200,000	17,826,500,000	12,628,898,456	12,628,898,456	12,073,698,456+	4.40%+
705 - Environmental Protection	68,793,440	364,103,440	1,578,000,000	947,900,000	947,900,000	583,796,560+	38.41%+
706 - Housing and Community Amenities		16,000,000	4,364,000,000	2,840,380,000	2,840,380,000	2,824,380,000+	0.56%+
707 – Health	25,000,000	250,770,000	3,350,500,000	3,484,000,000	3,484,000,000	3,233,230,000+	7.20%+
708 - Recreation Culture and Religion		7,000,000	25,000,000	13,750,000	13,750,000	6,750,000+	50.91%+
709 – Education	44,000,000	380,000,000	5,511,000,000	4,684,150,000	4,684,150,000	4,304,150,000+	8.11%+
710 - Social Protection	5,000,000	15,000,000	20,000,000	243,500,000	243,500,000	228,500,000+	6.16%+
Total Capital Expenditure	165,293,440	1,745,565,440	35,742,000,000	27,981,839,456	27,981,839,456	26,236,274,016+	6.24%+
Total Recurrent and Capital Exp.	365,773,440	4,185,342,628	39,255,493,270	31,472,962,856	31,472,962,856	27,287,620,228+	13.30%+