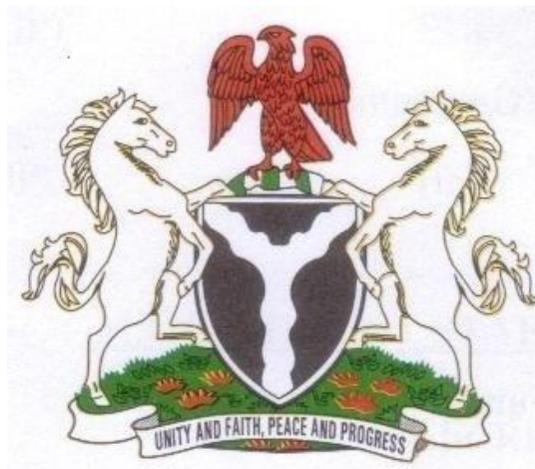


ABIA STATE GOVERNMENT OF NIGERIA



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



.....
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 ECONOMIC SEGMENT
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 ECONOMIC							
21010101 - Basic Salary		814,199,208	800,000,000	1,345,000,000	1,345,000,000	530,800,792+	60.54%+
21020111 - Hazard Allowance			32,406,000	41,686,000	41,686,000	41,686,000+	
22020101 - Local Travel and Transport - Training			6,500,000	1,100,000	1,100,000	1,100,000+	
22020102 - Local Travel and Transport - Others	305,000	5,945,000	224,520,100	273,869,807	273,869,807	267,924,807+	2.17%+
22020307 - Drugs & Medical Supplies		1,829,400	19,000,000	30,500,000	30,500,000	28,670,600+	6.00%+
22020604 - Security Vote (Including Operations)		5,000,000		15,510,000	15,510,000	10,510,000+	32.24%+
22020605 - Cleaning &Fumigation Services	5,000,000	52,520,000	45,223,000	41,133,425	41,133,425	11,386,575-	127.68%-
22020708 - Medical Consulting			1,000,000	2,500,000	2,500,000	2,500,000+	
22021002 - Honorarium & Sitting Allowance	7,000,000	21,600,000	25,000,000	36,500,000	36,500,000	14,900,000+	59.18%+
22021004 - Medical Expenses		101,930	29,624,170	83,380,492	83,380,492	83,278,562+	0.12%+
22021006 - Postages & Courier Services			50,000	29,999	29,999	29,999+	
22021007 - Welfare Packages	188,175,000	1,538,581,650	2,324,410,000	1,615,567,728	1,615,567,728	76,986,078+	95.23%+
22021009 - Sporting Activities			200,000	10,000	10,000	10,000+	
22021019 - Medical Expenses - International			5,560,000	4,335,949	4,335,949	4,335,949+	
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 ECONOMIC							
23010101 - Purchase/Acquisition of Land			40,000,000	40,000,000	40,000,000	40,000,000+	
23010105 - Purchase of Motor Vehicles			4,000,000	60,700,000	60,700,000	60,700,000+	
23010106 - Purchase of Vans			10,000,000	5,500,000	5,500,000	5,500,000+	
23010107 - Purchase of Trucks			10,000,000	5,500,000	5,500,000	5,500,000+	
23010108 - Purchase of Buses			10,000,000	10,000,000	10,000,000	10,000,000+	
23010113 - Purchase of Computers		3,000,000	77,500,000	192,625,000	192,625,000	189,625,000+	1.56%+
23010115 - Purchase of Photocopying Machines			100,000,000	55,000,000	55,000,000	55,000,000+	
23010119 - Purchase of Powers Generating Set		12,200,000	710,000,000	177,000,000	177,000,000	164,800,000+	6.89%+
23010122 - Purchase of Health/Medical Equipment		109,740,000	875,500,000	1,832,681,000	1,832,681,000	1,722,941,000+	5.99%+
23010124 - Purchase of Teaching/Learning Aid Equipment			50,000,000	70,000,000	70,000,000	70,000,000+	
23010125 - Purchase of Library Books & Equipment		11,500,000	2,500,000,000	1,375,000,000	1,375,000,000	1,363,500,000+	0.84%+
23010127 - Purchase of Agriculture Equipment			54,000,000	373,755,346	373,755,346	373,755,346+	
23010129 - Purchase of Industrial Equipment		46,888,000	1,083,000,000	500,200,000	500,200,000	453,312,000+	9.37%+
23010133 - Purchase of Surveying Equipment				40,780,000	40,780,000	40,780,000+	
23020103 - Construction/Provision of Electricity			200,000,000	155,000,000	155,000,000	155,000,000+	
23020104 - Construction/Provision of Housing			5,000,000	210,750,000	210,750,000	210,750,000+	
23020105 - Construction/Provision of Water Facilities		1,000,000	2,326,000,000	1,242,650,000	1,242,650,000	1,241,650,000+	0.08%+
23020106 - Construction/Provision of Hospitals/Health Centre	15,000,000	15,000,000	1,583,000,000	1,095,250,000	1,095,250,000	1,080,250,000+	1.37%+
23020107 - Construction/Provision of Public Schools			108,000,000	108,000,000	108,000,000	108,000,000+	
23020111 - Construction/Provision of Libraries			10,000,000	7,000,000	7,000,000	7,000,000+	
23020113 - Construction/Provision of Agricultural Facilities			99,500,000	267,475,000	267,475,000	267,475,000+	
23020114 - Construction/Provision of Roads	8,000,000	8,000,000	9,975,000,000	5,651,000,000	5,651,000,000	5,643,000,000+	0.14%+

**BY ECONOMIC SEGMENT
FOR THE PERIOD ENDED 31/08/2020 CONT'D...**

	Aug Actual	YTD Actual	Original	Covid-19	Final	Budget Bal	%
	Covid Exp	Covid Exp	Budget2020	Budget2020	Budget2020	2020	Achieved
	₦	₦	₦	₦	₦	₦	2020
23020118 - Construction/Provision of Infrastructure		27,000,000	1,055,000,000	895,750,000	895,750,000	868,750,000+	3.01%+
23020119 - Construction/Provision of Recreational Facilities			30,000,000	16,500,000	16,500,000	16,500,000+	
23020123 - Construction of Traffic/Street Lights		65,000,000	600,000,000	100,000,000	100,000,000	35,000,000+	65.00%+
23020127 - Construction of ICT Infrastructures			20,000,000	11,000,000	11,000,000	11,000,000+	
23030104 - Rehabilitation/Repairs - Water Facilities		29,000,000	472,000,000	210,100,000	210,100,000	181,100,000+	13.80%+
23030105 - Rehabilitation/Repairs - Hospital/Health Centers			365,000,000	742,750,000	742,750,000	742,750,000+	
23030106 - Rehabilitation/Repairs - Public Schools				5,000,000	5,000,000	5,000,000+	
23030110 - Rehabilitation/Repairs – Libraries			8,000,000	4,400,000	4,400,000	4,400,000+	
23030112 - Rehabilitation/Repairs - Agricultural Facilities				50,000,000	50,000,000	50,000,000+	
23030113 - Rehabilitation/Repairs – Roads		429,500,000	3,895,000,000	2,520,500,000	2,520,500,000	2,091,000,000+	17.04%+
23030118 - Rehabilitation/Repairs - Recreational Facilities				2,000,000	2,000,000	2,000,000+	
23030123 - Rehabilitation/Repairs - Traffic/Street Lights			50,000,000	50,000,000	50,000,000	50,000,000+	
23030124 - Rehabilitation/Repairs - Markets/Parks		5,000,000	160,000,000	88,000,000	88,000,000	83,000,000+	5.68%+
23040101 - Tree Planting				3,000,000	3,000,000	3,000,000+	
23040102 - Erosion & Flood Control		9,064,000	319,000,000	175,450,000	175,450,000	166,386,000+	5.17%+
23040104 - Industrial Pollution Preservation & Control	61,640,000	331,920,000	327,000,000	179,850,000	179,850,000	152,070,000-	184.55%+
23040105 - Water Pollution Prevention & Control	7,153,440	22,063,440	837,000,000	386,350,000	386,350,000	364,286,560+	5.71%+
23050101 - Research and Development	22,500,000	214,530,000	4,958,000,000	4,460,348,110	4,460,348,110	4,245,818,110+	4.81%+
23050102 - Computer Software Acquisition			38,000,000	29,900,000	29,900,000	29,900,000+	
23050103 - Monitoring and Evaluation	11,000,000	43,160,000	58,000,000	1,300,730,000	1,300,730,000	1,257,570,000+	3.32%+
23050104 - Anniversaries/Celebration	40,000,000	360,000,000	2,502,000,000	2,502,000,000	2,502,000,000	2,142,000,000+	14.39%+
23050105 - Improve Agricultural Seedlings		2,000,000	217,500,000	722,345,000	722,345,000	720,345,000+	0.28%+
23050107 - Margin for Increase in Costs				50,000,000	50,000,000	50,000,000+	
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 Expenditure	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%+