



**ANAMBRA STATE GOVERNMENT OF NIGERIA**

**MONTHLY COVID-19 BUDGET IMPLEMENTATION**

**REPORT BY ECONOMIC SEGMENT**

**FOR THE PERIOD ENDED 31ST AUGUST, 2020**

**ANAMBRA STATE OF NIGERIA**  
OFFICE OF THE STATE AUDITOR-GENERAL

E-mail:  
Telephone:  
Our Ref:.....  
Your Ref:.....



GOVERNMENT HOUSE  
P. M. B. 5055  
AWKA

28<sup>TH</sup> September, 2020

**AUDIT CERTIFICATE**

In keeping with the provision of section 125(2) of the 1999 constitution of the Federal Republic of Nigeria, as amended and Audit Law (cap 13) laws of Eastern Nigeria, I have examined the Accounts and Financial Statements of Anambra State Government on COVID-19 BUDGET IMPLEMENTATION for the period ended 31<sup>ST</sup> August, 2020. The Audit was conducted in line with the National Auditing Standard for Public Sector Accounts of Nigeria, International Public Sector Accounting Standards and Generally accepted Auditing Standards and Guidelines.

In my opinion, subject to the observations and comments as contained in my report, the Financial Statements give a true and fair view of the State's COVID-19 financial position as at 31<sup>ST</sup> August, 2020.

Office of the State Auditor-General,  
Awka.  
28<sup>th</sup> September, 2020.

  
A. C. Onwuli,  
State Auditor-General

*All replies to be addressed to the State Auditor-General*

**ANAMBRA STATE GOVERNMENT  
 COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC SEGMENT  
 FOR THE PERIOD ENDED 31/08/2020**

Economic Codes and Description	August Actual	YTD Actual	Original	Covid-19	Final	Budget Bal	% Achieved
	Covid-19 Rec.	Covid-19 Rec.	Budget 2020	Budget 2020	Budget 2020	2020	2020
	₦	₦	₦	₦	₦	₦	
<b>COVID-19 RECEIPTS BY ECONOMIC SEGMENT</b>							
13010226 - FGN Covid 19 Response	100,000,000	100,000,000		1,000,000,000	1,000,000,000	900,000,000-	10%
13010229 - Covid Donations		91,161,500		200,000,000	200,000,000	108,838,500-	45.58%
<b>Total Covid-19 Receipts</b>	<b>100,000,000</b>	<b>191,161,500</b>		<b>1,200,000,000</b>	<b>1,200,000,000</b>	1,008,838,500-	<b>15.93%</b>

**ANAMBRA STATE GOVERNMENT  
COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC SEGMENT  
FOR THE PERIOD ENDED 31/08/2020**

Economic Codes and Description	Aug Actual	YTD Actual	Original	Covid-19	Final	Budget Bal	% Achieved
	Covid Exp	Covid-19 Exp.	Budget 2020	Budget 2020	Budget 2020	2020	2020
	₦	₦	₦	₦	₦	₦	
<b>COVID-19 RECURRENT EXPENDITURE BY ECONOMIC SEGMENT</b>							
21010101 - Basic Salary		1,548,116,813.51	5,221,222,897	4,964,055,817	4,964,055,817	3,415,939,003.49+	31.19%
21010103 - Consolidated Revenue Fund Charges - Salaries			817,457,726				
21020101 - Housing/Rent Allowance		332,135,808.19	1,017,772,694	811,455,769	811,455,769	479,319,960.81+	40.93%
21020102 - Transport Allowance		46,648,750.00	122,508,760	98,316,256	98,316,256	51,667,506.00+	47.45%
21020103 - Meal Subsidy		21,994,200.00	75,073,800	60,016,590	60,016,590	38,022,390.00+	36.65%
21020104 - Utility Allowance		16,826,900.00	43,835,300	35,076,095	35,076,095	18,249,195.00+	47.97%
21020128 - Other Allowances		649,171,293.63	1,414,623,089	1,221,317,748	1,221,317,748	572,146,454.37+	53.15%
<b>Total Recurrent Expenditure</b>		<b>2,614,893,765.33</b>	<b>8,712,494,266</b>	<b>7,190,238,275</b>	<b>7,190,238,275</b>	<b>4,575,344,509.67+</b>	<b>36.37%</b>
<b>COVID-19 CAPITAL EXPENDITURE BY ECONOMIC SEGMENT</b>							
23010105 - Purchase of Motor Vehicles				108,000,000	108,000,000	108,000,000.00+	
23010113 - Purchase of Computers				27,337,500	27,337,500	27,337,500.00+	
23010122 - Purchase of Health/Medical Equipment				1,419,272,500	1,419,272,500	1,419,272,500.00+	
23010124 - Purchase of Teaching/Learning Aid Equipment				6,380,000	6,380,000	6,380,000.00+	
23020105 - Construction/Provision of Water Facilities		6,968,508.76	325,000,000	335,000,000	335,000,000	328,031,491.24+	2.08%
23020106 - Construction/Provision of Hospitals/Health Centre		53,045,300.00	150,000,000	106,855,000	106,855,000	53,809,700.00+	49.64%
23020113 - Construction/Provision of Agricultural Facilities		25,000,000.00	310,000,000	187,000,000	187,000,000	162,000,000.00+	13.37%
23020114 - Construction/Provision of Roads			100,000,000	50,000,000	50,000,000	50,000,000.00+	
23020118 - Construction/Provision of Infrastructure	327,262,681.30	327,262,681.30	1,652,000,000	1,115,000,000	1,115,000,000	787,737,318.70+	29.35%
23030121 - Rehabilitation/Repairs of Office Buildings			80,000,000	100,000,000	100,000,000	100,000,000.00+	
23030127 - Rehabilitation/Repairs - ICT Infrastructures	91,600,000.00	201,600,000.00	1,000,000	651,000,000	651,000,000	449,400,000.00+	30.97%
23040101 - Tree Planting			100,000,000	180,000,000	180,000,000	180,000,000.00+	
23050101 - Research and Development	15,000,000.00	134,917,805.00	330,000,000	879,118,000	879,118,000	744,200,195.00+	15.35%
23050103 - Monitoring and Evaluation				442,087,000	442,087,000	442,087,000.00+	
23050104 - Anniversaries/Celebration				13,950,000	13,950,000	13,950,000.00+	
23050105 - Improve Agricultural Seedlings			200,300,000	101,500,000	101,500,000	101,500,000.00+	
23050107 - Margin for Increase in Costs			1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000.00+	
<b>Total Capital Expenditure</b>	<b>433,862,681.30</b>	<b>748,794,295.06</b>	<b>4,248,300,000</b>	<b>6,722,500,000</b>	<b>6,722,500,000</b>	<b>5,973,705,704.94+</b>	<b>11.14%</b>
<b>Total Recurrent and Capital Expenditure</b>	<b>433,862,681.30</b>	<b>3,363,688,060.39</b>	<b>12,960,794,266</b>	<b>13,912,738,275</b>	<b>13,912,738,275</b>	<b>10,549,050,214.61+</b>	<b>24.18%</b>