

REPORT OF THE

AUDITOR GENERAL, DELTA STATE

ON

BUDGET EXECUTION REPORT

OF

COVID-19 RESPONSE AND RECOVERY PROGRAM

FOR THE PERIOD ENDED 31ST DECEMBER, 2020.

1.0 INTRODUCTION

Delta State Government at the outbreak of COVID-19 pandemic in the state setup a Central working committee to Co-ordinate COVID-19 Response and Recovery Program. This Committee is chaired by the Secretary to Delta State Government with major agencies of government in Public health and related matters as members. Also, a director in the Office of the Accountant General of the State serves as a member.

The State Government at the inception of the Committee on COVID-19 Response and Recovery Program directed that COVID-19 dedicated bank accounts be opened for all receipts and payments. In compliance with this directive, the Accountant General opened dedicated accounts with the following banks:

Zenith Bank Plc

Fidelity Bank Plc

Sterling Bank Plc and

United Bank for Africa Plc

2.0 ACCOUNTING PURPOSE AND COMPLIANCE WITH ACCOUNTING STANDARDS

The Financial Statements have been prepared to give an overview of the financial position and cash resources of the Government of Delta State during COVID-19 Pandemic. The Financial Statement complies with Generally Accepted Accounting Practice and International Public Sector Accounting Standards (IPSAS).

3.0 AUDIT OBJECTIVES

The main audit objectives are:

- To confirm that amounts and other data relating to recorded transactions on COVID-19 Response and Recovery Program have been recorded appropriately and at the correct values.
- To ensure that COVID-19 budget execution report comply with the framework for financial Statement audit of International Auditing Standards (ISA) and the International Standards for Supreme Audit Institutions (ISSAI).
- Ensure that the financial Statements comply with the State Fiscal Transparency Accountability and Sustainability (SFTAS) response program on COVID-19.
- Proper books of accounts and records have been maintained during the period under review.
- Whether necessary and relevant information and explanation have been obtained.

4.0 SCOPE OF THE AUDIT

The audit review of COVID-19 Budget Execution report for the period of 1st. March, 2020 to 31st December, 2020 covers the following areas:

1. Audit of COVID-19 financial statement to provide reasonable assurance about whether the reports present fairly the financial position in conformity with generally accepted accounting principles and applicable laws and extant regulations.
2. Compliance audit of COVID-19 budget execution report to give assurance that funds have been received and spent in accordance with COVID-19 financial guidelines, relevant laws and regulations.

5.0 RESPONSIBILITIES

In accordance with the provisions of Finance (Control and Management) Act of 1958 and section one part II of the financial Regulations of Delta State, the Accountant General (AG) is responsible for the preparation of financial statements. She is the Chief Accounting Officer for the receipts and payments of the government of the state.

The Accountant General is therefore responsible for the preparation of COVID-19 Budget Execution report.

The Auditor General in accordance with the provisions of section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Delta State Audit law 2018 is responsible for the audit of all persons entrusted with the collection, receipt, custody and issue or payments of public monies.

The Auditor General is therefore responsible to audit and express independent opinion on COVID-19 financial statements prepared by AG.

6.0 STATEMENT OF ACCOUNTING POLICIES

The following are significant accounting policies adopted in the preparation of the COVID-19 Financial Statements.

6.1 BASIS OF ACCOUNTING

The Accounts have been prepared under the Cash Basis of accounting and Donation-In-Kind has been recognised as a disclosure item. This means that transactions are recorded only when monies are received and paid within the given period whether or not the receipts and payments are in respect of goods and services rendered during the period.

6.2 REVENUE

Revenue represents all monies received in cash from donations, grants or borrowed fund for the purpose of COVID-19 Pandemic. It includes also government cash expenditure on equipment, goods and services outside the normal annual budget mainly for COVID-19 pandemic.

6.3 EXPENSES

All expenses are reported on cash basis as it relates solely to COVID-19 Pandemic financial reports.

6.4 PROPERTY, PALNT AND EQUIPMENT

These represent assets acquired, constructed or received as donations or Grant-In-Kind. These assets are deployed to Hospitals, Isolation Centres and testing sites where they are needed.

6.5 GRANTS/DONATIONS-IN-KIND

All grants and donations received other than cash for equipment, good and services mainly as a result of COVID-19 Pandemic are disclosed by way of disclosure since no monetary values were placed on it.

6.6 SALARIES AND WAGES

These are allowances, benefits and stipend paid to COVID-19 frontline workers.

6.7 SOCIAL CONTRIBUTION

This represents Comprehensive Insurance policy for COVID-19 frontline workers in the State.

7.0 OBSERVATIONS

7.1 ACCOUNTING RECORDING AND REPORTING

A review of COVID -19 financial recording and reporting system showed that SIFMIS (SAP accounting system) operational in the state pose some challenges in creating and reporting on covid-19 as a dedicated account. The SAP system presently at its infancy stage cannot easily be re-configured to isolate COVID-19 related transactions and reports therefore COVID 19 related transactions were manually isolated and reported.

7.2 REVENUE

We observed that no revenue was budgeted for COVID-19 Response and Recovery Program in the approved State Revised budget 2020.

Also, no revenue was transferred directly from State Government revenue accounts (FAAC and IGR) with banks to COVID-19 dedicated bank accounts however COVID-19 related expenditures (recurrent and capital) were paid through State Government expenditure accounts with the banks.

I recommend that the State Government should budget for COVID-19 revenue (fund) in her annual budget and transfer fund directly to COVID-19 dedicated accounts with banks for ease of reporting COVID-19 receipts and payments and in compliance with SFTAS requirement.

7.3 PROPERTY, PLANT AND EQUIPMENT (PP& E)

Adequate register of Property, Plant and Equipment (PP&E) for assets acquired, constructed, leased, donated or given as grant in cash or in-kind for COVID -19 are not maintained. The Office of the Accountant General only keep records of assets paid for directly while relevant ministries, departments and agencies (MDA's) keep their independent asset records.

A consolidated COVID-19 asset register should be maintained centrally for disclosure in the report.

7.4 FINANCIAL STATEMENT REVIEW

Delta State Government COVID-19 Budget Execution report for the period ended 31st. December, 2020 was prepared in accordance with International Public Sector Accounting Standard (IPSAS) Cash basis.

8.0 COVID-19 BUDGET EXECUTION REPORT

8.1 REVENUE

In the period ended 31st. December, 2020, the sum of N4,990,701,776.11 (Four billion Nine hundred and ninety million Seven hundred and one thousand seven hundred and seventy-six naira and eleven kobo) only was realised as total revenue to COVID-19 response account as shown below:

REVENUE DETAILS:	N
Federal Government of Nigeria Grant	1,000,000,000.00
Delta State Government Contribution	3,343,425,226.11
Third Parties Cash Donations	547,276,550.00
Nigeria Centre for Disease Control (NCDC) Cash Grant	<u>100,000,000.00</u>
	<u>4,990,701,776.11</u>

In the month of December, 2020, no revenue was directly received except for Delta State Government contribution to the funding of expenditure on capital of N110,000,000.00 and recurrent of N377,927,843.33. A total of N488,427,843.33

8.2 EXPENDITURE

The aggregate amount expended on COVID-19 pandemic between 1st. March and 31st December, 2020 stood at N4,990,701,776.11 against annual COVID-19 budget of N49,057,458,795.90 leaving an unspent budget of N44,066,757,019.79. Budget performance rate of 10.17% was achieved.

The actual cumulative expenditure as at 31st. December, 2020 is broken down into recurrent expenditure of N2,748,005,840.00 and capital N2,242,695,936.11 (see annexure 1 COVID19 budget execution report)

The cumulative actual expenditure are as follows:	N
Salaries and Wages	1,196,959,779.18
Grants and Contribution	87,500,000.00
Overheads	<u>1,463,546,060.82</u>

Total Recurrent	2,748,005,840.00
Capital	<u>2,242,695,936.11</u>
	<u>4,990,701,776.11</u>

Budgeted monthly COVID-19 expenditure was N4,905,745,879.59 made up of recurrent N1,041,211,077.07 and capital =N=3,864,534,802.53 while actual for the month of December,2020 stood at recurrent N377,927,843.33 and capital N110,000,000.00, a total of N488,427,843.33 a variance of N4,417,318,036.26 or 10% performance

Comparative cumulative figure for seven months ended 30th september,2020 are as shown below.

	Budget (N)	Actual (N)	Variance (N)	Performance
Recurrent expenditure	10,412,110,770.65	2,748,005,840.00	7,664,104,930.65	26%
Capital expenditure.	38,645,348,025.25	2,242,695,936.11	36,402,652,089.14	6%
Total	49,057,458,795.90	4,990,701,776.11	44,066,757,019.79	10.17%

On comparative basis, the State achieved a COVID 19 budget Execution Performance of 10.17% based on actual cash disbursement. However, Grants and Donation in kind from third parties which were substantial in quantity were distributed but were not valued.

9.0 COVID 19 BUDGET EXECUTION BY FUNCTION

ANNEXURE 2 highlights the distribution of resources according to functional classification according to National Chart of Accounts (NCOA) and in compliance with the format from Governors forum.

The actual amount spent year-to-date on COVID-19 according to functional classification is N4,990,701,776.11 as shown in the functional areas shown below. Also, expenditure on functional area is calculated as a percentage of total expenditure to date 31st. December,2020.

	N	%
General Public Service	1,76,244,765.11	36
Public Order	20,595,300.00	0
Housing and Community	725,000,000.00	15
Health	2,460,724,711.00	49
Social Protection	<u>8,137,000.00</u>	<u>0</u>
	<u>4,990,701,776.11</u>	<u>100</u>

Actual COVID-19 budget execution as a percentage of total State COVID-19 budget is 10.17%. (see annexe2 COVID-19 execution report by function).

Note, included in the figure for Housing and Community is N720,000,000.00 spent by DESOPADEC on COVID -19 related items which was disbursed directly from their pool of fund.

10.0 COVID 19 BUDGET EXECUTION BY ADMINISTRATION CLASSIFICATION

CLASSIFICATION	AMOUNT(N)	%
ADMINISTRATION	1,775,889,800.00	36
ECONOMIC	5,354,965.11	0
JUDICIARY	20,595,300.00	0
REGIONAL	720,000,000.00	14
SOCIAL SECTOR	<u>2,468,861,711.00</u>	<u>49</u>
	<u>4,990,701,776.11</u>	<u>100</u>

AUDIT CERTIFICATE

The Budget Performance Reports on COVID-19 response and recovery budget of the Government of Delta State for the period ended 31st December, 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 7 of the Delta State Law. I have obtained all the information and explanations that I required, and I certify subject to the comments and observations provided in the accompanying report, that in my opinion and to the best of my knowledge and belief were relevant and necessary for the purposes of the audit. The audit has provided me with reasonable evidence and assurances which formed the basis for my independent opinion.

In my opinion, the published reports on the implementation of the COVID-19 response and recovery budget by Delta State, present fairly and completely, in all material respects, expenditures incurred and funds received and collected by the State for the period ended 31st December, 2020 in line with International Public Sector Accounting Standards and the applicable laws and regulations.



Office of the Auditor General (State)
P.M.B 1009 .
Asaba.

Aghanenu Paul FCA, FCTI
AUDITOR GENERAL (STATE)
DELTA STATE OF NIGERIA
18TH. February, 2021.

DELTA STATE GOVERNMENT								
DETAILS OF COVID 19 CAPITAL EXPENDITURE REPORT								ANNEXURE 1C
NOTE 9: CAPITAL EXPENDITURE								
1ST. MARCH TO 31ST DECEMBER, 2020								
DESCRIPTION	Approved 2020 Revised Budget	Approved 2020 Budget	COVID Responsive Expenditures	MONTHLY COVID 19 RESPONSE BUDGET	MONTHLY ACTUAL DECEMBER 2020	ACCUMULATED ACTUAL MARCH TO DECEMBER 2020	COVID 19 BUDGET BALANCE	% PERFORMANCE
Directorate of Government House & Protocol	4,523,538,217	4,683,574,631	2,400,000,000	240,000,000.00		-	2,400,000,000	
Job Creation Office	1,380,000,000	1,580,909,939	1,380,000,000	138,000,000.00		-	1,380,000,000	
Office of the Secretary to the State Government	1,400,000,000	1,517,500,000	500,000,000	50,000,000.00		572,849,500.00	72,849,500	114.57
Delta State State Emergency Management Agency	96,546,829	182,121,325	80,000,000	8,000,000.00		-	80,000,000	
Ministry of Agriculture & Natural Resources	3,300,000,000	2,011,246,476	3,070,000,000	307,000,000.00		-	3,070,000,000	
Ministry of Trade & Investment	5,334,424,200	5,429,606,000	3,800,000,000	380,000,000.00		-	3,800,000,000	
Delta State Micro, Small Scale and Medium Enterprises	1,270,000,000	500,000,000	1,000,000,000	100,000,000.00		-	1,000,000,000	
Urban Water Corporation, Asaba	227,000,000	250,000,000	147,000,000	14,700,000.00		5,000,000.00	142,000,000	3.40
Directorate of Science & Technology	831,500,000	1,498,500,000	728,000,000	72,800,000.00		-	728,000,000	
Ministry of Economic Planning	4,000,124,679	3,330,296,662	2,050,000,000	205,000,000.00		354,965.11	2,049,645,035	0.02
Ministry of Works	34,121,032,914	73,663,414,998	10,710,061,614	1,071,006,161.40		-	10,710,061,614	
High Court of Justice	634,000,000	1,356,394,307	-	-		3,000,000.00	3,000,000	
Delta State Oil Producing Communities Development	21,400,060,007	34,000,000,000	1,400,000,000	140,000,000.00		720,000,000.00	680,000,000	51.43
Delta State Capital Territory Development Agency	2,905,000,000	3,454,320,016	305,000,000	30,500,000.00		-	305,000,000	0.00
Directorate of Youth Development	1,200,000,000	1,340,806,439	1,047,000,000	104,700,000.00		-	1,047,000,000	
Ministry of Environment	505,700,560	1,146,400,560	30,000,000	3,000,000.00		-	30,000,000	
Ministry of Basic and Secondary Education	7,442,017,393	17,442,001,961	3,200,000,000	320,000,000.00		-	3,200,000,000	
Ministry of Technical Education	3,320,553,997	5,840,000,000	2,900,000,000	290,000,000.00		-	2,900,000,000	
Ministry of Higher Education	2,491,496,785	7,017,318,619	100,000,000	10,000,000.00		-	100,000,000	
Ministry of Health	8,113,710,142	10,742,832,385	3,498,286,411	349,828,641.13	110,500,000.00	941,491,471.00	2,556,794,940	26.91
Min. of Women Affairs and Social Development	500,000,000	742,000,000	300,000,000	30,000,000.00		-	300,000,000	
				-		-		
GRAND TOTAL	104,996,705,722.85	177,729,244,318.92	38,645,348,025.25	3,864,534,802.53	110,500,000.00	2,242,695,936.11	36,402,652,089.14	5.80

ANNEXURE 1									
	ITEMS	NOTE	ORIGINAL APPROVED BUDGET 2020	REVISED(AMMENDED) BUDGET 2020	COVID 19 RESPONSE BUDGET 2020	MONTHLY COVID 19 RESPONSE BUDGET 2020 (STARTING FROM MAR 2020)	ACTUAL RESPONSE FOR DECEMBER 2020	CUMULATIVE ACTUAL FOR YEAR (MAR-DECEMBER 2020)	VARIANCE FOR DECEMBER
	REVENUE								
	GRANT FEDERAL GOVT.							1,000,000,000.00	
1100000/120	STATE GOVERNMENT COVID 19 FUND	1						3,343,425,226.11	
	NCDC GRANT	2						100,000,000.00	
	SUPPORT FROM FROM DEVELOPMENT	3							
	BORROWED FUND	4							
120100000	CASH DONATIONS AND GIFTS	5	-	-	-	-	-	547,276,550.00	
			-	-	-	-	-		
	TOTAL		-	-	-	-	-	4,990,701,776.11	-
	EXPENDITURE:								
21010101	SALARIES & WAGES	6	11,987,914,628.00	13,723,565,146.57	6,222,700,145.65	622,270,014.57	208,980,266.16	1,196,959,779.18	413,289,748.41
21020200	SOCIAL CONTRIBUTION:		1,200,000,000.00	1,200,000,000.00	1,200,000,000.00	120,000,000.00	-	-	120,000,000.00
22040109	GRANTS AND CONTRIBUTION							87,500,000.00	-
21020000	OVERHEADS	7	20,322,896,208.00	15,618,043,943.00	2,989,410,625.00	298,941,062.50	168,947,577.17	1,463,546,060.82	129,993,485.33
22021000	OTHER EXPENDITURE	8	1,724,035,417.00	1,293,026,562.74			-		-
22030000									-
	TOTAL RECURRENT		35,234,846,253.00	31,834,635,652.31	10,412,110,770.65	1,041,211,077.07	377,927,843.33	2,748,005,840.00	663,283,233.74
32000000	TOTAL CAPITAL	9	177,729,244,318.92	104,996,705,722.85	38,645,348,025.25	3,864,534,802.53	110,500,000.00	2,242,695,936.11	3,754,034,802.53
							-		-
	GRAND TOTAL		212,964,090,571.92	136,831,341,375.16	49,057,458,795.90	4,905,745,879.59	488,427,843.33	4,990,701,776.11	4,417,318,036.26

			DELTA STATE GOVERNMENT							
			COVID 19 BUDGET PERFORMANCE REPORT						ANNEXURE 1A	
			SALARIES AND WAGES (PERSONNEL EXPENDITURE)							
NOTE.6			1ST MARCH TO 31ST. DECEMBER 2020							
Economic Code	DESCRIPTION	Approved Provision 2019	Approved Provision 2020	Revised Provision 2020	Covid-19 Responsive Expenditure	Covid-19 Responsive MONTHLY BUDGET	MONTHLY ACTUAL DECEMBER 2020	ACCUMULATED ACTUAL MARCH TO DECEMBER 2020	BALANCE BUDGET	% PERFORMANCE
	050800000: Ministry of Health (Hqtrs)									
21010100	Salary	903,520,586	1,143,295,227	3,496,074,506	2,400,000,000	240,000,000.00	208,980,266.16	958,531,539.68	1,441,468,460.32	39.94
	0508010402: Hospital Management Board							-		
21010100	Salary	7,899,286,739	9,216,668,884	8,835,999,275	2,772,730,640	277,273,064.04		189,117,823.70	2,583,612,816.75	6.82
	0508010700: Delta State Primary Health Care Development Agency							-		
21010100	Salary	180,000,000	180,000,000	172,565,586	56,188,147	5,618,814.74		-	56,188,147.44	-
	Delta State University Teaching Hospital							-		
21010100	Salary	3,005,107,303	3,183,601,036	3,052,110,996	993,781,358	99,378,135.78		49,310,415.80	944,470,941.96	4.96
	Total Personnel Cost(Ministry of Health/Parastatals)							-		
	TOTAL PERSONNEL COST, SOCIAL SECTOR	11,987,914,628	13,723,565,147	15,556,750,364	6,222,700,146	622,270,014.57	208,980,266.16	1,196,959,779.18	5,025,740,366.47	19.24

DELTA STATE GOVERNMENT										
COVID 19 BUDGET PERFORMANCE REPORT ON OVERHEAD EXPENDITURE										
BY MINISTRIES, DEPARTMENTS AND AGENCIES										
1ST. MARCH TO 31ST. DECEMBER 2020										
NOTE 7: OVERHEAD EXPENDITURE:										
	DESCRIPTION	Approved Provision 2020	Revised Provision 2020	Covid-19 Responsive Expenditure Budget	MONTHLY COVID 19 RESPONSE BUDGET	MONTHLY ACTUAL OCTOBER 2020	MONTHLY ACTUAL DECEMBER 2020	ACCUMULATED ACTUAL MARCH TO DECEMBER 2020	BALANCE BALANCE	% PERFORM ANCE
	0101000000: Government House & Protocol (GHP) Non-Regular Overhead:	7,928,035,417.00	5,946,026,562.75	2,378,410,625.00	237,841,062.50			1,084,193,300.00	1,294,217,325.00	45.58
207	0102000000: Delta State House of Assembly	5,000,000.00	45,000,000.00	15,000,000.00	1,500,000.00			-	15,000,000.00	-
208	0104000000: Office of the SSG	900,000,000.00	674,999,999.99	-	-			-	-	-
243	0104010400: Special Project (Political Appointees)	50,000,000.00	37,500,000.00	15,000,000.00	1,500,000.00			-	15,000,000.00	-
354	0109000000: Ministry of Information	240,000,000.00	180,000,000.00	72,000,000.00	7,200,000.00			23,485,000.00	48,515,000.00	32.62
383	0110010300: State Emergency Management Agency		100,000,000.00	100,000,000.00	10,000,000.00			-	100,000,000.00	-
438	0112000000: Delta State Independent Electoral Commission	3,000,000.00	2,250,000.00	1,000,000.00	100,000.00			-	1,000,000.00	-
537	0202000000: Directorate of Culture & Tourism	20,000,000.00	15,000,000.00	6,000,000.00	600,000.00			-	6,000,000.00	-
632	0206010000: STOWASA (Small Towns Water Supply and Sanitation Agency)	3,000,000.00	2,250,000.00	1,000,000.00	100,000.00			-	1,000,000.00	-
634	0207000000: Dir. Of Science & Technology	29,000,000.00	48,750,000.00	10,500,000.00	1,050,000.00			-	10,500,000.00	-
					-			-	-	-
	0209000000 Ministry of Finance	10,063,869,471.00	7,552,878,479.00	3,500,000.00	350,000.00			-	3,500,000.00	-
					-			-	-	-
738	0212000000: Office of the Accountant General	15,000,000.00	11,250,000.00	-	-			950,000.00	950,000.00	
677					-			-	-	
701	0211000000: Ministry of Economic Planning	10,000,000.00	7,500,000.00	2,000,000.00	200,000.00			-	2,000,000.00	-
757					-			-	-	
761	0214000000: Ministry of Housing	13,000,000.00	9,750,000.00	3,000,000.00	300,000.00			-	3,000,000.00	-
808					-			-	-	
827	0301000000: Ministry of Justice	10,091,320.00	10,091,320.00	2,000,000.00	200,000.00			14,595,300.00	12,595,300.00	729.77
833					-			-	-	
843	0302000000: High Court of Justice	10,000,000.00	7,500,000.00	-	-			3,000,000.00	3,000,000.00	
880					-			-	-	
881	0403000000: Warri-Uvwie and Environs Special Area Development Agency	125,000,000.00	93,750,000.00	3,000,000.00	300,000.00			-	3,000,000.00	-
					-			-	-	
	0509000000 Ministry of Women Affairs & Social Development	247,900,000.00	186,047,581.00	3,000,000.00	300,000.00			8,137,000.00	5,137,000.00	271.23
885					-			-	-	
887	0501000000: Min. of Youth Development	20,000,000.00	15,000,000.00	6,000,000.00	600,000.00			-	6,000,000.00	-
931					-			-	-	
932	0504010600: Sanitation and Waste Management Board	150,000,000.00	112,500,000.00	45,000,000.00	4,500,000.00			-	45,000,000.00	-
					-			-	-	
960	Delta State Public Procurement Agency				-			6,912,000.00	6,912,000.00	
975	0506000000: Ministry of Basic and Secondary Education	80,000,000.00	60,000,000.00	3,000,000.00	300,000.00			-	3,000,000.00	-
1095	0508000000: Min of Health	400,000,000.00	500,000,000.00	320,000,000.00	32,000,000.00		168,947,577.17	322,273,460.82	2,273,460.82	100.71
1183	Total Overhead Cost/Covid-19 Responsive Expenditure	20,322,896,208	15,618,043,943	2,989,410,625	298,941,062.50	-	168,947,577.17	1,463,546,060.82	1,525,864,564.18	48.96

		DELTA STATE GOVERNMENT					ANNEXURE 2	
		COVID-19 BUDGET EXECUTION REPORT BY FUNCTION AS AT 31st. DECEMBER, 2020						
CODE	NAME	INITIAL BUDGET(A)	AMENDMENT(B)	FINAL BUDGET AMOUNT(C = A + B)	MONTHLY ACTUAL DECEMBER 2020 (D)	PAYMENT YTD (E)	BUDGET BALANCE (C - E)	% PERFORMANCE (E/C *100)
1-GPS	GEN PUBLIC SERVICE	8,993,410,625.00		8,993,410,625.00		1,776,244,765.11	7,217,165,859.89	19.75
3-POS	PUBLIC ORDER	2,000,000.00		2,000,000.00		20,595,300.00	- 18,595,300.00	1,029.77
4-EA	ECONOMIC	19,329,061,614.00		19,329,061,614.00		-	19,329,061,614.00	0.00
5-EP	ENVIROMENTAL PROTECTION	75,000,000.00		75,000,000.00		-	75,000,000.00	0.00
6-HCA	HOUSING & COMMUNITY	1,858,000,000.00		1,858,000,000.00		725,000,000.00	1,133,000,000.00	39.02
7-H	HEALTH	11,240,986,556.90		11,240,986,556.90	488,427,843.33	2,460,724,711.00	8,780,261,845.90	21.89
8-RCR	RECREATION,CULTURE & RELIGION	1,056,000,000.00		1,056,000,000.00		-	1,056,000,000.00	0.00
9-E	EDUCATION	6,203,000,000.00		6,203,000,000.00		-	6,203,000,000.00	0.00
10-SP	SOCIAL PROTECTION	300,000,000.00		300,000,000.00		8,137,000.00	291,863,000.00	2.71
	TOTAL	49,057,458,795.90	0.00	49,057,458,795.90	488,427,843.33	4,990,701,776.11	44,066,757,019.79	10.17

A	DELTA STATE GOVERNMENT					ANNEXURE 2A
ANALYSIS OF COVID 19 EXPENDITURE AS AT 31ST. DECEMBER, 2020 BY FUNCTIONAL CLASSIFICATION						
ANALYSIS OF COVID-19 BUDGET EXECUTION BY FUNCTION						
Capital Expenditure BY functions of government	Approved 2020 Revised Budget	Approved 2020 Budget	COVID Responsive Budget	MONTHLY COVID Responsive Budget	MONTHLY ACTUAL DECEMBER	ACCUMULATED MARCH TO December 2020
GEN PUBLIC SERVICE	14,410,128,979.44	11,294,402,557.79	6,410,000,000.00	641,000,000.00	-	573,204,465.11
PUBLIC ORDER	634,000,000.00	1,356,394,307.00	0.00	0.00	-	3,000,000.00
ECONOMIC	44,856,957,113.53	83,102,767,474.10	19,308,061,614.00	1,930,806,161.40	-	-
ENVIRONMENTAL PROTECTION	505,700,560.00	1,146,400,560.00	30,000,000.00	3,000,000.00	-	-
HOUSING & COMMUNITY	24,532,060,007.03	37,704,320,016.07	1,852,000,000.00	185,200,000.00	-	725,000,000.00
HEALTH	8,113,710,142.00	10,742,832,385.20	3,498,286,411.25	349,828,641.13	110,500,000.00	941,491,471.00
RECREATION,CULTURE & RELIGION	1,200,000,000.00	1,340,806,439.00	1,047,000,000.00	104,700,000.00	-	-
EDUCATION	13,254,068,175.00	30,299,320,579.76	6,200,000,000.00	620,000,000.00	-	-
SOCIAL PROTECTION	500,000,000.00	742,000,000.00	300,000,000.00	30,000,000.00	-	-
TOTAL CAPITAL	108,006,624,977.00	177,729,244,318.92	38,645,348,025.25	3,864,534,802.53	110,500,000.00	2,242,695,936.11
Overhead Expenditure BY functions of government						
GEN PUBLIC SERVICE	9,143,035,417.00	9,151,035,417.00	2,583,410,625.00	258,341,062.50	-	1,115,540,300.00
PUBLIC ORDER	20,091,320.00	20,091,320.00	2,000,000.00	200,000.00	-	17,595,300.00
ECONOMIC	29,000,000.00	154,000,000.00	21,000,000.00	2,100,000.00	-	-
ENVIRONMENTAL PROTECTION	150,000,000.00	150,000,000.00	45,000,000.00	4,500,000.00	-	-
HOUSING & COMMUNITY	15,000,000.00	16,000,000.00	6,000,000.00	600,000.00	-	-
HEALTH	400,000,000.00	400,000,000.00	320,000,000.00	32,000,000.00	168,947,577.17	322,273,460.82
RECREATION,CULTURE & RELIGION	40,000,000.00	30,000,000.00	9,000,000.00	900,000.00	-	-
EDUCATION	60,000,000.00	80,000,000.00	3,000,000.00	300,000.00	-	-
SOCIAL PROTECTION	30,000,000.00	30,000,000.00	-	-	-	8,137,000.00
TOTAL OVERHEAD	9,887,126,737.00	10,031,126,737.00	2,989,410,625.00	298,941,062.50	168,947,577.17	1,463,546,060.82
Grants Expenditure BY functions of government						
GEN PUBLIC SERVICE	-	-	-	-	-	87,500,000.00
PUBLIC ORDER	-	-	-	-	-	-
ECONOMIC	-	-	-	-	-	-
ENVIRONMENTAL PROTECTION	-	-	-	-	-	-
HOUSING & COMMUNITY	-	-	-	-	-	-
HEALTH	-	-	-	-	-	-
RECREATION,CULTURE & RELIGION	-	-	-	-	-	-
EDUCATION	-	-	-	-	-	-
SOCIAL PROTECTION	-	-	0.00	0.00	0.00	-
TOTAL OVERHEAD	-	-	-	-	-	87,500,000.00
social contribution Expenditure BY functions of government						
GEN PUBLIC SERVICE	-	-	-	-	-	-
PUBLIC ORDER	-	-	-	-	-	-
ECONOMIC	-	-	-	-	-	-
ENVIRONMENTAL PROTECTION	-	-	-	-	-	-
HOUSING & COMMUNITY	-	-	-	-	-	-
HEALTH	-	-	1,200,000,000.00	120,000,000.00	-	-
RECREATION,CULTURE & RELIGION	-	-	-	-	-	-
EDUCATION	-	-	-	-	-	-
SOCIAL PROTECTION	-	-	-	-	-	-
TOTAL SOCIAL CONTRIBUTION	-	-	1,200,000,000.00	120,000,000.00	-	-
Personnel Expenditure BY functions of government						
GEN PUBLIC SERVICE	-	-	-	-	-	-
PUBLIC ORDER	-	-	-	-	-	-
ECONOMIC	-	-	-	-	-	-
ENVIRONMENTAL PROTECTION	-	-	-	-	-	-
HOUSING & COMMUNITY	-	-	-	-	-	-
HEALTH	11,987,914,628.00	13,723,565,146.57	6,222,700,145.65	622,270,014.57	208,980,266.16	1,196,959,779.18
RECREATION,CULTURE & RELIGION	-	-	-	-	-	-
EDUCATION	-	-	-	-	-	-
SOCIAL PROTECTION	-	-	-	-	-	-
TOTAL Personnel expenditure	11,987,914,628.00	13,723,565,146.57	6,222,700,145.65	622,270,014.57	208,980,266.16	1,196,959,779.18
	129,881,666,342.00	201,483,936,202.49	49,057,458,795.90	4,905,745,879.59	488,427,843.33	4,990,701,776.11
SUMMARY						
GEN PUBLIC SERVICE	23,553,164,396.44	20,445,437,974.79	8,993,410,625.00	899,341,062.50	-	1,776,244,765.11
PUBLIC ORDER	654,091,320.00	1,376,485,627.00	2,000,000.00	200,000.00	-	20,595,300.00
ECONOMIC	44,885,957,113.53	83,256,767,474.10	19,329,061,614.00	1,932,906,161.40	-	-
ENVIRONMENTAL PROTECTION	655,700,560.00	1,296,400,560.00	75,000,000.00	7,500,000.00	-	-
HOUSING & COMMUNITY	24,547,060,007.03	37,720,320,016.07	1,858,000,000.00	185,800,000.00	-	725,000,000.00
HEALTH	20,501,624,770.00	24,866,397,531.77	11,240,986,556.90	1,124,098,655.69	488,427,843.33	2,460,724,711.00
RECREATION,CULTURE & RELIGION	1,240,000,000.00	1,370,806,439.00	1,056,000,000.00	105,600,000.00	-	-
EDUCATION	13,314,068,175.00	30,379,320,579.76	6,203,000,000.00	620,300,000.00	-	-
SOCIAL PROTECTION	530,000,000.00	772,000,000.00	300,000,000.00	30,000,000.00	-	8,137,000.00
TOTAL	129,881,666,342.00	201,483,936,202.49	49,057,458,795.90	4,905,745,879.59	488,427,843.33	4,990,701,776.11

DELTA STATE GOVERNMENT							
COVID-19 BUDGET EXECUTION REPORT BY ADMINISTRATIVE CLASSIFICATION AS AT 31st. DECEMBER, 2020							
							ANNEXURE 3
CODE	NAME	INITIAL BUDGET	AMENDMENT	FINAL BUDGET	DECEMBER'2020	YR PMTS TO DATE	BUDGET BALANCE
		a	b	c=a+b	d	e	f=b-e
01	ADMINISTRATIVE	8,167,410,625.00		8,167,410,625.00		1,775,889,800.00	6,391,520,825.00
02	ECONOMIC	21,505,061,614.00		21,505,061,614.00		5,354,965.11	21,499,706,648.89
03	JUDICIARY	2,000,000.00		2,000,000.00		20,595,300.00	(18,595,300.00)
'04	REGIONAL	1,708,000,000.00		1,708,000,000.00		720,000,000.00	988,000,000.00
05	SOCIAL SECTOR	17,674,986,557.00		17,674,986,557.00	488,427,843.33	2,468,861,711.00	15,206,124,846.00
		49,057,458,796.00	-	49,057,458,796.00	488,427,843.33	4,990,701,776.11	44,066,757,019.89

DELTA STATE GOVERNMENT						
COVID 19 BUDGET EXECUTION REPORT AS AT 31ST. DECEMBER, 2020						ANNEURE 3A
BY ADMINISTRATION CLASSIFICATION						
OVERHEADS						
NAME	APPROVED 2020	REVISED	COVID 19	DECEMBER	YTD DECEMBER'2020	BALANCE BUDGET
ADMINISTRATIVE	24,164,294,926.00	18,221,679,222.00	2,607,410,625.00		1,115,540,300.00	1,491,870,325.00
ECONOMIC	25,532,398,047.00	19,680,707,059.00		-	-	-
JUDICIARY	2,165,966,000.00	1,625,215,242.00	2,000,000.00		17,595,300.00	(15,595,300.00)
REGIONAL	260,000,000.00	195,000,000.00	3,000,000.00		-	3,000,000.00
SOCIAL SECTOR	8,691,534,976.00	4,467,012,003.00	377,000,000.00	168,947,577.17	330,410,460.82	46,589,539.18
SUB TOTAL	60,814,193,949.00	44,189,613,526.00	2,989,410,625.00	168,947,577.17	1,463,546,060.82	1,525,864,564.18
GRANTS & CONTRIBUTION						
NAME	APPROVED 2020	REVISED	COVID 19	DECEMBER	YTD DECEMBER'2020	BALANCE BUDGET
ADMINISTRATIVE					87,500,000.00	(87,500,000.00)
ECONOMIC						
JUDICIARY						
REGIONAL						
SOCIAL SECTOR						
SUB TOTAL	-	-	-	-	87,500,000.00	(87,500,000.00)
PERSONNEL						
NAME	APPROVED 2020	REVISED	COVID 19	DECEMBER	YTD DECEMBER'2020	BALANCE BUDGET
ADMINISTRATIVE	13,641,075,596.00	13,077,667,821.00			-	-
ECONOMIC	7,912,943,116.00	7,586,120,379.00			-	-
JUDICIARY	5,356,627,250.00	5,135,386,233.00			-	-
REGIONAL					-	-
SOCIAL SECTOR	57,048,759,792.00	57,092,514,893.00	6,222,700,146.00	208,980,266.16	1,196,959,779.18	5,025,740,366.82
	83,959,405,754.00	82,891,689,326.00	6,222,700,146.00	208,980,266.16	1,196,959,779.18	5,025,740,366.82
CAPITAL						
NAME	APPROVED 2020	REVISED	COVID 19	DECEMBER	YTD DECEMBER'2020	BALANCE BUDGET
ADMINISTRATIVE	7,400,085,046.00	7,964,105,896.00	4,360,000,000.00	-	572,849,500.00	3,787,150,500.00
ECONOMIC	49,084,081,793.00	86,683,064,136.00	21,505,061,614.00		5,354,965.11	21,499,706,648.89
JUDICIARY	634,000,000.00	1,356,394,136.00	-		3,000,000.00	(3,000,000.00)
REGIONAL	24,305,060,007.00	37,454,320,016.00	1,705,000,000.00		720,000,000.00	985,000,000.00
SOCIAL SECTOR	23,573,478,877.00	44,271,359,964.00	11,075,286,411.00	110,500,000.00	941,491,471.00	10,133,794,940.00
	104,996,705,723.00	177,729,244,148.00	38,645,348,025.00	110,500,000.00	2,242,695,936.11	36,402,652,088.89
social contribution						
NAME	APPROVED 2020	REVISED	COVID 19	DECEMBER	YTD DECEMBER'2020	BALANCE BUDGET
ADMINISTRATIVE	1,200,000,000.00	1,200,000,000.00	1,200,000,000.00		-	1,200,000,000.00
ECONOMIC			-		-	-
JUDICIARY			-		-	-
REGIONAL			-		-	-
SOCIAL SECTOR			-		-	-
	1,200,000,000.00	1,200,000,000.00	1,200,000,000.00		-	1,200,000,000.00
SUMMARY						
NAME	APPROVED 2020	REVISED	COVID 19	DECEMBER	YTD DECEMBER'2020	BALANCE BUDGET
ADMINISTRATIVE	46,405,455,568.00	40,463,452,939.00	8,167,410,625.00	-	1,775,889,800.00	6,391,520,825.00
ECONOMIC	82,529,422,956.00	113,949,891,574.00	21,505,061,614.00	-	5,354,965.11	21,499,706,648.89
JUDICIARY	8,156,593,250.00	8,116,995,611.00	2,000,000.00	-	20,595,300.00	(18,595,300.00)
REGIONAL	24,565,060,007.00	37,649,320,016.00	1,708,000,000.00	-	720,000,000.00	988,000,000.00
SOCIAL SECTOR	89,313,773,645.00	105,830,886,860.00	17,674,986,557.00	488,427,843.33	2,468,861,711.00	15,206,124,846.00
	250,970,305,426.00	306,010,547,000.00	49,057,458,796.00	488,427,843.33	4,990,701,776.11	44,066,757,019.89

