



# **EBONYI STATE GOVERNMENT OF NIGERIA**

## **DEDICATED FINANCIAL AND COMPLIANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF COVID-19**

**FOR THE 1ST QUARTER  
BUDGET EXECUTION**

**JANUARY – MARCH, 2021**

## 1.0. Introduction

The Accounts of the Government of Ebonyi State of Nigeria on Covid-19 Quarterly Budget Execution for the 1st quarter, 2021 ended 31st March, 2021, have been examined by me in accordance with Section 125 Sub-section 2 of the Constitution of the Federal Republic of Nigeria, 1999, as amended. I had certified the quarterly budget execution reports as they were presented to me.

## 1.1. Report Format

The Quarterly Covid-19 Budget Execution Account is a consolidation of the monthly Budget Execution Accounts. For the 1st quarter 2021, the accounts for January to March were consolidated.

## 2.0. Sources of Fund

Funds were received from the following sources in the first quarter.

	<b>Budget</b> <b>For year 2021</b> <b>₦</b>	<b>Actual</b> <b>1st Quarter Ended 31/3/2021</b> <b>₦</b>
Contribution from the State Government	14,812,326,544.03	3,508,257,401.75
Medical Loan for furnishing EBSU College of Medicine	2,000,000,000.00	0.00
Federal Government TET Fund Grant to the State	3,400,000,000.00	0.00
World Bank COVID-19 Intervention Fund	<u>1,000,000,000.00</u>	<u>0.00</u>
<b>Total Sources</b>	<b><u>21,212,326,544.03</u></b>	<b><u>3,508,257,401.75</u></b>

Contributions were received from the State Government alone. Other budgeted sources did not contribute funds in the quarter.

The three billion, five hundred and eight million, two hundred and fifty seven thousand, four hundred and one naira, seventy five kobo (₦3,508,257,401.75) amounts to 16.54% of total expected funds for COVID-19 activities for the year.

## 2.1. Uses of Fund: Recurrent Expenditure

For the 1st Quarter ended 31st March, 2021, COVID-19 Funds generated was used for the following Recurrent Expenditure items

Expenditure item	2021 Budget	Expenditure For 1st quarter Jan - March 2021	Budget Balance
	₦	₦	₦
Security Service	20,000,000.00	-	20,000,000.00
Welfare Packages (Palliatives)	2,656,977,744.03	8,140,000.00	2,648,837,744.03
Welfare Packages (Committee)	100,000,000.00	-	100,000,000.00
Publicity and Adverts	10,000,000.00	-	10,000,000.00
Local Training	78,702,500.00	2,960,000.00	75,742,500.00
Office Rent	20,000,000.00	-	20,000,000.00
Other Consulting	20,000,000.00	-	20,000,000.00
Donation	20,000,000.00	-	20,000,000.00
Hazzard Allowances	1,080,000.00	200,000.00	880,000.00
Medical Consulting	97,929,500.00	5,000,000.00	92,929,500.00
Accommodation	13,300,000.00	-	13,300,000.00
Drugs/Lab/Medical Supplies	1,700,000.00	-	1,700,000.00
	<u><b>3,039,689,744.03</b></u>	<u><b>16,300,000.00</b></u>	<u><b>3,023,389,744.03</b></u>

Activities were observed on only four recurrent expenditure items during the quarter as follows:

Welfare Packages (Palliatives)	0.31%
Hazzard Allowances	18.52%
Local Training	3.76%
Medical Consulting	5.11%

Recurrent Expenditure for the 1st quarter amounted to 0.54% of budgeted Recurrent Expenditure for the year, 2021 as shown below

Budget	Actual	Variance	% Performance
₦	₦	₦	
3,039,689,744.03	16,300,000.00	3,023,389,744.03	0.54

## 2.2. Uses of Fund: Capital Expenditure

For the first quarter, 2021, ended 31st March, 2021, COVID-19 related Capital Expenditure amounted to **three billion, five hundred and seventy three million, six hundred and forty seven thousand, six hundred and fifty five naira, ninety two kobo (₦3,573,647,655.92)**. The sum of **eighteen billion, one hundred and seventy two billion, six hundred and thirty six thousand, eight hundred naira (₦18,172,636,800.00)** is provided for COVID-19 Capital Expenditure for the entire year 2021. This implies that 19.67% of the Capital budget for the year was utilized in the first quarter.

Capital expenditure was incurred on the following items in the quarter.

Item	Amount ₦
Completion of shopping mall	812,540,030.34
Completion of Agric Industrial cluster at Ebonyi State Senatorial Zone	307,157,582.59
Completion of International Market	1,888,457.95
Construction of Enyibichiri Ojon Nwida Agric Road	117,538,296.11
Construction of GTC Agba-Agbaelu-Enu Isu Agric Road	485,814,050.00
Renovation & Equipping of 13 General Hospital for COVID-19 Treatment	47,690,006.65
Purchase of COVID Equipment	37,000,000.00
Equipment & furnishing of EBSU College of Medicine	205,736,000.00
Completion of EBSU College of Medicine to serve as COVID-19 Treatment Centre	<u>1,558,283,232.28</u>
	<u><b>3,573,647,655.92</b></u>

## 3.0. Receipt and Payments Account

The following is a Receipts and Payments Account for COVID-19 Related activities of the State as at 31st March, 2021.

### Receipts & Payments

	₦	₦
Opening Cash Balance		147,025,369.30
<b>Receipts:</b>		
State Government Cash Contribution		<u>3,508,257,401.75</u>
Funds Available in period		<u>3,655,282,771.05</u>
<b>Payments:</b>		
Recurrent Expenditure	16,300,000.00	
Capital Expenditure	<u>3,573,647,658.92</u>	<u>3,589,947,655.92</u>
Closing Cash Balance		<u><u><b>65,335,115.13</b></u></u>

**Dr. U.S.A UDU**  
**Ag. Auditor-General**