

# EBONYI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

## AUDITED COVID-19 MONTHLY BUDGET EXECUTION REPORT BY ECONOMIC CLASSIFICATION FOR THE MONTH OF SEPTEMBER, 2020



Salt of the nation



EBONYI STATE 300-BED COVID-19 ISOLATION/TREATMENT CENTRE, ABAKALIKI  
(Second location)



## OFFICE OF THE STATE AUDITOR-GENERAL

P.M.B. 034, Abakaliki, Ebonyi State. +234704 752 5790; ebsauditorgeneral@gmail.com

### **AUDIT CERTIFICATE**

The COVID-19 Monthly Budget Execution Report of the Government of Ebonyi State of Nigeria for the month of September 2020 on the COVID related funds had been submitted to me.

The Report has been examined by me in accordance with section 125 (2) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) and Sections 6 (2) and 19 of Ebonyi State Corona Virus and Other Dangerous Infections Diseases Law 005, 2020 and in compliance with International Standards for Supreme Audit Institutions (ISSAI) 1000 – 2999, 4000 – 4999, 5500, 5510, 5520 and 5530.

I have obtained all the information and explanations that I required for the purpose of audit and I certify that in my opinion and to the best of my knowledge and according to the explanations given to me, the published monthly report on COVID-19 budget execution presents fairly and completely, in all material respects, expenditures incurred and funds received against the COVID-19 budget execution by the State Government for the period ended 30th September, 2020 in line with International Public Sector Accounting Standards (IPSAS) and applicable extant Laws and Regulations.

**Elder U.S.A. Udu**, PhD, FCNA, FCTI, CPA Ireland, ACrF,  
**Ag. Auditor-General,**  
**Ebonyi State**

# GOVERNMENT OF EBONYI STATE OF NIGERIA

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OFFICE OF THE ACCOUNTANT-GENERAL  
Ministry of Finance & Econ. Development  
Abakaliki.

## RESPONSIBILITY FOR THE MONTHLY BUDGET EXECUTION REPORT

The COVID-19 Budget Execution Monthly Report of Ebonyi State Government of Nigeria for the month of September, 2020, has been prepared by me in accordance with the International Public Sector Accounting Standards (IPSAS).

### ACCOUNTING AND REPORTING

All responsibilities bestowed on me as listed below have been fulfilled:

- a. Ensuring that adequate system of internal controls are maintained to safeguard assets and provide reasonable assurance that the transactions as recorded are within statutory authority; and also that the use of all public financial resources by the State Government are properly recorded.
- b. Ensuring that proper books and records of accounts were kept to ensure that the Financial Statements and Report reflect the financial position of Ebonyi State Government and its operations for the month of September, 2020.

In compliance with all relevant guidelines, I have prepared the COVID-19 Budget Execution Monthly Report on Budget allocations and actual expenditures incurred for COVID-19 Response and Recovery Programmes using the National Chart of Accounts (NCOA) for the month of September, 2020.

In my opinion, the consolidated financial report and the Notes thereto reflect the financial transactions of Ebonyi State Government of Nigeria for the month of September, 2020.

Mr. Carlton Emeka Nwankwo  
Ag. Accountant-General,  
Ebonyi State.

Mr. Orlando Okechukwu Nweze  
Hon. Commissioner for Finance, Budget and Planning  
Ebonyi State.

# MONTHLY COVID - 19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION

## PERIOD: SEPTEMBER 2020

| ECONOMIC CODE | ECONOMIC CODE DESCRIPTION                                                                                                                                                                   | INITIAL<br>(ORIGINAL 2020)<br>BUDGET (A) | APPROVED<br>COVID-19<br>EXPENDITURE &<br>CAPITAL) IN THE<br>REVISED 2020<br>BUDGET (B) | FINAL BUDGET<br>AMOUNT<br>(C) | SEPTEMBER 2020<br>ACTUAL COVID-<br>19 EXPENDITURE<br>(D) | YEAR-TO-DATE<br>ACTUAL COVID-<br>19 EXPENDITURE<br>(E) | BUDGET<br>BALANCE (F)<br>F = C-E | PERCENTAGE<br>(G)<br>G =<br>(E/C*100) |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------|----------------------------------------------------------|--------------------------------------------------------|----------------------------------|---------------------------------------|
|               |                                                                                                                                                                                             | ₦                                        | ₦                                                                                      | ₦                             | ₦                                                        | ₦                                                      | ₦                                | %                                     |
|               | Opening Balance                                                                                                                                                                             |                                          |                                                                                        |                               | 109,186,996.53                                           |                                                        |                                  |                                       |
| 11010001      | State Government Fund                                                                                                                                                                       | 73,454,061,400.00                        | 27,115,000,000.00                                                                      | 27,115,000,000.00             | 2,746,967,396.93                                         | 14,654,676,544.25                                      | 12,460,323,455.75                | 54.05                                 |
| 12140004      | Other Grants for COVID-19 programme from FGN, individuals, CACOVID and private sector                                                                                                       | 0.00                                     | 500,000,000.00                                                                         | 500,000,000.00                | 1,000,000.00                                             | 456,913,474.08                                         | 43,086,525.92                    | 91.38                                 |
| 11010014      | Federal Government COVID-19 support to States                                                                                                                                               | 0.00                                     | 1,000,000,000.00                                                                       | 1,000,000,000.00              | 1,000,000,000.00                                         | 1,000,000,000.00                                       | 0.00                             | 100.00                                |
|               | <b>SUB-TOTAL FOR REVENUE</b>                                                                                                                                                                | <b>73,454,061,400.00</b>                 | <b>28,615,000,000.00</b>                                                               | <b>28,615,000,000.00</b>      | <b>3,857,154,393.46</b>                                  | <b>16,111,590,018.33</b>                               | <b>12,503,409,981.67</b>         | <b>56.30</b>                          |
| 22020601      | Security and Central Covid-19 meetings                                                                                                                                                      | 0.00                                     | 150,000,000.00                                                                         | 150,000,000.00                | 554,680.00                                               | 70,165,680.00                                          | 79,834,320.00                    | 46.78                                 |
| 22021007      | Palliatives given to 400,000 Households of Ebonyi State, and other Palliatives to Vulnerable Groups, Disables, Religious bodies, Ebonyians in Lagos and FCT to mitigate effects of Covid-19 | 0.00                                     | 4,000,000,000.00                                                                       | 4,000,000,000.00              | 108,400,000.00                                           | 1,581,384,400.00                                       | 2,418,615,600.00                 | 39.53                                 |
| 22021026      | Committee activities under COVID - 19 Programmes, Transport and Logistics                                                                                                                   | 0.00                                     | 200,000,000.00                                                                         | 200,000,000.00                | 0.00                                                     | 118,732,480.00                                         | 81,267,520.00                    | 59.37                                 |
| 22020501      | Training of 6,500 MSEs across the 171 political wards in the State (50 MSEs per political ward on entrepreneurial capacity. (Covid-19)                                                      | 0.00                                     | 20,000,000.00                                                                          | 20,000,000.00                 | 11,573,400.00                                            | 11,573,400.00                                          | 8,426,600.00                     | 57.87                                 |
| 22021026      | Establishment of State Coordinating Office and Implementation Platforms (Covid-19)                                                                                                          | 0.00                                     | 5,000,000.00                                                                           | 5,000,000.00                  | 0.00                                                     | -                                                      | 5,000,000.00                     | -                                     |
| 23050103      | Monitoring and Evaluation System GRM System, GBV, etc and Reporting System COVID - 19                                                                                                       | 0.00                                     | 5,000,000.00                                                                           | 5,000,000.00                  | 0.00                                                     | -                                                      | 5,000,000.00                     | -                                     |
| 22021003      | Media on COVID -19                                                                                                                                                                          | 0.00                                     | 50,000,000.00                                                                          | 50,000,000.00                 | 0.00                                                     | 23,403,501.46                                          | 26,596,498.54                    | 46.81                                 |

| ECONOMIC CODE                              | ECONOMIC CODE DESCRIPTION                                                                                                                                                                                                                                      | INITIAL<br>(ORIGINAL 2020)<br>BUDGET (A) | APPROVED<br>COVID-19<br>EXPENDITURE &<br>CAPITAL) IN THE<br>REVISED 2020<br>BUDGET (B) | FINAL BUDGET<br>AMOUNT<br>(C) | SEPTEMBER 2020<br>ACTUAL COVID-<br>19 EXPENDITURE<br>(D) | YEAR-TO-DATE<br>ACTUAL COVID-<br>19 EXPENDITURE<br>(E) | BUDGET<br>BALANCE (F)<br>F = C-E | PERCENTAGE<br>(G)<br>G =<br>(E/C*100) |
|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------|----------------------------------------------------------|--------------------------------------------------------|----------------------------------|---------------------------------------|
|                                            |                                                                                                                                                                                                                                                                | ₦                                        | ₦                                                                                      | ₦                             | ₦                                                        | ₦                                                      | ₦                                | %                                     |
| 21020130                                   | Allowances to COVID-19 Health Workers at Treatment and Isolation Centres (COVID-19)                                                                                                                                                                            | 0.00                                     | 150,000,000.00                                                                         | 150,000,000.00                | 350,000.00                                               | 41,021,427.00                                          | 108,978,573.00                   | 27.35                                 |
| 22020605                                   | COVID - 19 disinfection of Public Places                                                                                                                                                                                                                       | 0.00                                     | 60,000,000.00                                                                          | 60,000,000.00                 | 0.00                                                     | 48,018,100.00                                          | 11,981,900.00                    | 80.03                                 |
| 22021007                                   | Hotel Accommodation for Health Workers (Covid-19)                                                                                                                                                                                                              | 0.00                                     | 100,000,000.00                                                                         | 100,000,000.00                | 0.00                                                     | 61,457,600.00                                          | 38,542,400.00                    | 61.46                                 |
| 22020501                                   | Training of Health Workers and general Public (COVID-19)                                                                                                                                                                                                       | 0.00                                     | 50,000,000.00                                                                          | 50,000,000.00                 | 0.00                                                     | 4,132,500.00                                           | 45,867,500.00                    | 8.27                                  |
| 22020307                                   | Supply of face mask for Health Workers and general Public (COVID-19)                                                                                                                                                                                           | 0.00                                     | 120,000,000.00                                                                         | 120,000,000.00                | 1,796,400.00                                             | 82,296,400.00                                          | 37,703,600.00                    | 68.58                                 |
| 22020307                                   | Supply of test kits, Drugs and disposables (COVID-19)                                                                                                                                                                                                          | 0.00                                     | 150,000,000.00                                                                         | 150,000,000.00                | 0.00                                                     | 25,860,786.00                                          | 124,139,214.00                   | 17.24                                 |
| 22021007                                   | Enrolling 300 Ebonyians under the expanded Social Registers and Special Beneficiary Register (SSR and New SBR) for special consumption support and transfer to Aged, Disabled and Chronically ill as well as other special groups to be identified. (COVID-19) | 0.00                                     | 100,000,000.00                                                                         | 100,000,000.00                | 0.00                                                     | 0.00                                                   | 100,000,000.00                   | 0.00                                  |
| 22020501                                   | Traning of 1,300 MSEs across the State on management skills, financial recording and adoption of digital technology (100 MSEs per LGA). (COVID-19)                                                                                                             | 0.00                                     | 20,000,000.00                                                                          | 20,000,000.00                 | 0.00                                                     | 0.00                                                   | 20,000,000.00                    | 0.00                                  |
| 22030108                                   | Soft loan to Legislative arm of Government to start development of their houses (COVID-19)                                                                                                                                                                     | 0.00                                     | 100,000,000.00                                                                         | 100,000,000.00                | 0.00                                                     | 100,000,000.00                                         | 0.00                             | 100.00                                |
| 22030108                                   | Soft loans to Executive arm of Public office holders to start development of their lands (COVID-19)                                                                                                                                                            | 0.00                                     | 200,000,000.00                                                                         | 200,000,000.00                | 0.00                                                     | 200,000,000.00                                         | 0.00                             | 100.00                                |
| 22030108                                   | Soft loan to Judiciary Arm of Government for them start developing their houses. (COVID-19)                                                                                                                                                                    | 0.00                                     | 100,000,000.00                                                                         | 100,000,000.00                | 0.00                                                     | 100,000,000.00                                         | 0.00                             | 100.00                                |
| <b>SUB-TOTAL FOR RECCURENT EXPENDITURE</b> |                                                                                                                                                                                                                                                                | <b>0.00</b>                              | <b>5,580,000,000.00</b>                                                                | <b>5,580,000,000.00</b>       | <b>122,674,480.00</b>                                    | <b>2,468,046,274.46</b>                                | <b>3,111,953,725.54</b>          | <b>44.23</b>                          |

| ECONOMIC CODE | ECONOMIC CODE DESCRIPTION                                                                                                                                                                                                                                                    | INITIAL<br>(ORIGINAL 2020)<br>BUDGET (A) | APPROVED<br>COVID-19<br>EXPENDITURE &<br>CAPITAL) IN THE<br>REVISED 2020<br>BUDGET (B) | FINAL BUDGET<br>AMOUNT<br>(C) | SEPTEMBER 2020<br>ACTUAL COVID-<br>19 EXPENDITURE<br>(D) | YEAR-TO-DATE<br>ACTUAL COVID-<br>19 EXPENDITURE<br>(E) | BUDGET<br>BALANCE (F)<br>F = C-E | PERCENTAGE<br>(G)<br>G =<br>(E/C*100) |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------|----------------------------------------------------------|--------------------------------------------------------|----------------------------------|---------------------------------------|
|               |                                                                                                                                                                                                                                                                              | ₦                                        | ₦                                                                                      | ₦                             | ₦                                                        | ₦                                                      | ₦                                | %                                     |
| 23030114      | Procurement of e-learning equipment and accessories for COVID-19 Education Crisis response - <b>COVID-19 Crisis Management</b>                                                                                                                                               |                                          | 50,000,000.00                                                                          | 50,000,000.00                 | 0.00                                                     | 140,900.00                                             | 49,859,100.00                    | 0.28                                  |
| 22020411      | Operational cost for the use of media houses (EBBC TV/Radio, Unity FM, NTA Abakaliki) and stipends for the operators of COVID-19 e-learning programme - <b>COVID-19 Crisis Management</b>                                                                                    |                                          | 60,000,000.00                                                                          | 60,000,000.00                 | 0.00                                                     | 0.00                                                   | 60,000,000.00                    | 0.00<br>-                             |
| 23020106      | Construction of COVID-19 Isolation Centres at Ishielu borders, GTC and Abakaliki township Stadium and other locations in future.                                                                                                                                             |                                          | 30,000,000.00                                                                          | 30,000,000.00                 | 0.00                                                     | 29,625,730.85                                          | 374,269.15                       | 98.75                                 |
| 23020106      | Construction of COVID-19 Treatment Centre at Unity square and other locations in future                                                                                                                                                                                      |                                          | 100,000,000.00                                                                         | 100,000,000.00                | 0.00                                                     | 85,755,524.49                                          | 14,244,475.51                    | 85.76                                 |
| 23030106      | Renovation and equipping of 13 General Hospitals for COVID-19 Treatment Centres                                                                                                                                                                                              |                                          | 1,500,000,000.00                                                                       | 1,500,000,000.00              | 5,045,336.00                                             | 119,104,141.00                                         | 1,380,895,859.00                 | 7.94                                  |
| 23010122      | Purchase of COVID-19 Equipment                                                                                                                                                                                                                                               |                                          | 120,000,000.00                                                                         | 120,000,000.00                | 0.00                                                     | 168,512,536.80                                         | (48,512,536.80)                  | 140.43                                |
| 23020106      | Completion of FETHA in Abakaliki ready for COVID-19 treatment centre                                                                                                                                                                                                         |                                          | 320,000,000.00                                                                         | 320,000,000.00                | 0.00                                                     | 349,303,376.19                                         | (29,303,376.19)                  | 109.16                                |
| 23010122      | Equipping and furnishing of EBSU College of medicine ready as COVID-19 Isolation & treatment Centres                                                                                                                                                                         |                                          | 4,000,000,000.00                                                                       | 4,000,000,000.00              | 1,017,017,388.34                                         | 2,558,198,715.43                                       | 1,441,801,284.57                 | 63.95                                 |
| 23020106      | Completion of EBSU College of medicine to serve as COVID-19 treatment Center                                                                                                                                                                                                 |                                          | 3,000,000,000.00                                                                       | 3,000,000,000.00              | 1,332,677,162.04                                         | 2,513,473,948.15                                       | 486,526,051.85                   | 83.78                                 |
| 22040109      | Micro Credit Scheme: Empowering Ebonyians engaged in Small and Medium Enterprise (SME) through micro credit loans for business development and enhancement (Stimulus Development Project) to rejig the economy against COVID 19 effects - <b>COVID -19 Economic recovery</b> | 500,000,000.00                           | 1,625,000,000                                                                          | 1,625,000,000                 | 0.00                                                     | 168,532,768.66                                         | 1,456,467,231.34                 | 10.37                                 |

| ECONOMIC CODE | ECONOMIC CODE DESCRIPTION                                                                                                                                                                                                       | INITIAL<br>(ORIGINAL 2020)<br>BUDGET (A) | APPROVED<br>COVID-19<br>EXPENDITURE &<br>CAPITAL) IN THE<br>REVISED 2020<br>BUDGET (B) | FINAL BUDGET<br>AMOUNT<br>(C) | SEPTEMBER 2020<br>ACTUAL COVID-<br>19 EXPENDITURE<br>(D) | YEAR-TO-DATE<br>ACTUAL COVID-<br>19 EXPENDITURE<br>(E) | BUDGET<br>BALANCE (F)<br>F = C-E | PERCENTAGE<br>(G)<br>G =<br>(E/C*100) |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------|----------------------------------------------------------|--------------------------------------------------------|----------------------------------|---------------------------------------|
|               |                                                                                                                                                                                                                                 | ₦                                        | ₦                                                                                      | ₦                             | ₦                                                        | ₦                                                      | ₦                                | %                                     |
| 22040109      | Provision of Grants to 3,000 women (including widows) and youth of Ebonyi State origin resident in the state and in diaspora for empowerment in various businesses for self reliance - <b>COVID-19 - Economic recovery</b>      | 200,000,000.00                           | 100,000,000.00                                                                         | 100,000,000.00                | 0.00                                                     | 0.00                                                   | 100,000,000.00                   | 0.00                                  |
| 22021032      | Empowerment of 2,000 Ebonyians hawking in major cities in Nigeria through Street to Skill Programme of EBSG - <b>COVID-19 - Economic recovery</b>                                                                               | 70,450,000.00                            | 100,000,000.00                                                                         | 100,000,000.00                | 0.00                                                     | 0.00                                                   | 100,000,000.00                   | 0.00                                  |
| 22040107      | Provision of N200,000 one-off grants to 6,500 MSEs at 500 per LGA - <b>COVID-19 Economic Recovery</b>                                                                                                                           | 0.00                                     | 1,400,000,000.00                                                                       | 1,400,000,000.00              | 0.00                                                     | 0.00                                                   | 1,400,000,000.00                 | 0.00                                  |
| 22021032      | Empowerment of Ebonyi Youths, men/women through different co-operative societies in different skills 60% women and 40% men to rejig the economy against COVID 19 effects - <b>COVID-19 Economic Recovery</b>                    | 500,000,000.00                           | 50,000,000.00                                                                          | 50,000,000.00                 | 0.00                                                     | 0.00                                                   | 50,000,000.00                    | 0.00                                  |
| 22021032      | Empowerment of 60,000 Ebonyians who have small business under the Akubaruoha millionaire club. Raising them from borrownaires to millionaires to rejig the economy against COVID 19 effects - <b>COVID-19 Economic Recovery</b> | 500,000,000.00                           | 50,000,000.00                                                                          | 50,000,000.00                 | 0.00                                                     | 0.00                                                   | 50,000,000.00                    | 0.00                                  |
| 23020113      | Providing 13,000 rural farmers with agro inputs such as Fertilizers, agrochemicals, improved seeds, etc (1,000 per LGA) at an average cost of N100,000 per farmer. - <b>COVID-19 Recovery</b>                                   | 0.00                                     | 100,000,000.00                                                                         | 100,000,000.00                | 0.00                                                     | 0.00                                                   | 100,000,000.00                   | 0.00                                  |
| 23020113      | Establishment of 13 agric Estate with 500 farmers per estate 6,500 farmers - <b>COVID-19 Recovery</b>                                                                                                                           | 0.00                                     | 130,000,000.00                                                                         | 130,000,000.00                | 0.00                                                     | 0.00                                                   | 130,000,000.00                   | 0.00                                  |

| ECONOMIC CODE | ECONOMIC CODE DESCRIPTION                                                                                                                                                                                   | INITIAL<br>(ORIGINAL 2020)<br>BUDGET (A) | APPROVED<br>COVID-19<br>EXPENDITURE &<br>CAPITAL) IN THE<br>REVISED 2020<br>BUDGET (B) | FINAL BUDGET<br>AMOUNT<br>(C) | SEPTEMBER 2020<br>ACTUAL COVID-<br>19 EXPENDITURE<br>(D) | YEAR-TO-DATE<br>ACTUAL COVID-<br>19 EXPENDITURE<br>(E) | BUDGET<br>BALANCE (F)<br>F = C-E | PERCENTAGE<br>(G)<br>G =<br>(E/C*100) |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------|----------------------------------------------------------|--------------------------------------------------------|----------------------------------|---------------------------------------|
|               |                                                                                                                                                                                                             | ₦                                        | ₦                                                                                      | ₦                             | ₦                                                        | ₦                                                      | ₦                                | %                                     |
| 23020123      | Completion of International Market for over 20,000 traders to have shops and increase State IGR by over N100m/month - - <b>COVID-19 Economic Recovery</b>                                                   | 2,000,000,000                            | 2,500,000,000                                                                          | 2,500,000,000                 | 28,825,728.00                                            | 2,740,258,057.29                                       | (240,258,057.29)                 | 109.61                                |
| 23020118      | Completion of the 5,000 mall capacity to create employment and business activities in the State and inject more IGR to the State - <b>COVID-19 Economic Recovery</b>                                        | 2,000,000,000                            | 2,000,000,000                                                                          | 2,000,000,000                 | 119,830,612.80                                           | 2,216,933,519.27                                       | (216,933,519.27)                 | 110.85                                |
| 23020113      | Completion of Agricultural Industrial Clusters at Ebonyi South Senatorial zone (Uburu) to create agricultural food production and generate more income to the State - <b>COVID-19 Economic Recovery</b>     | 500,000,000.00                           | 500,000,000.00                                                                         | 500,000,000.00                | 7,362,878.92                                             | 623,976,143.78                                         | (123,976,143.78)                 | 124.80                                |
| 23020113      | Completion of Agricultural Industrial Clusters at Ebonyi Central senatorial Zone (Ntezi) to create agricultural food production and generate more income to the State - <b>COVID-19 Economic Recovery</b>   | 300,000,000.00                           | 150,000,000.00                                                                         | 150,000,000.00                | 0.00                                                     | 0.00                                                   | 150,000,000.00                   | 0.00                                  |
| 23020113      | Completion of Agricultural Industrial Clusters at Ebonyi North Senatorial Zone (Abakaliki) to create agricultural food production and generate more income to the State - <b>COVID-19 Economic Recovery</b> | 140,900,000.00                           | 150,000,000.00                                                                         | 150,000,000.00                | 0.00                                                     | 114,795,267.83                                         | 35,204,732.17                    | 76.53                                 |
| 23020114      | Constrcution of EnyibichiriOjonNwida Agricultural Road (12.4km) in Ikwo LGA for food production - <b>COVID - 19 Economic Recovery</b>                                                                       | 500,000,000.00                           | 500,000,000.00                                                                         | 500,000,000.00                | 114,532,903.28                                           | 347,775,931.58                                         | 152,224,068.42                   | 69.56                                 |
| 23020114      | Constrcution of OferekpeOvuduechi road (15km) in Izzi L.G.A <b>(Agricultural Farm Road) for food production - COVID-19 Economic Recovery</b>                                                                | 500,000,000.00                           | 500,000,000.00                                                                         | 500,000,000.00                | 0.00                                                     | 163,970,889.35                                         | 336,029,110.65                   | 32.79                                 |

| ECONOMIC CODE                            | ECONOMIC CODE DESCRIPTION                                                                                                                                 | INITIAL<br>(ORIGINAL 2020)<br>BUDGET (A) | APPROVED<br>COVID-19<br>EXPENDITURE &<br>CAPITAL) IN THE<br>REVISED 2020<br>BUDGET (B) | FINAL BUDGET<br>AMOUNT<br>(C) | SEPTEMBER 2020<br>ACTUAL COVID-<br>19 EXPENDITURE<br>(D) | YEAR-TO-DATE<br>ACTUAL COVID-<br>19 EXPENDITURE<br>(E) | BUDGET<br>BALANCE (F)<br>F = C-E | PERCENTAGE<br>(G)<br>G =<br>(E/C*100) |
|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------|----------------------------------------------------------|--------------------------------------------------------|----------------------------------|---------------------------------------|
|                                          |                                                                                                                                                           | ₦                                        | ₦                                                                                      | ₦                             | ₦                                                        | ₦                                                      | ₦                                | %                                     |
| 23020114                                 | Construction of Eworoshade- Nduegu-Amegu Agricultural Road (5km) for food production - <b>COVID - 19 Economic Recovery</b>                                | 500,000,000.00                           | 500,000,000.00                                                                         | 500,000,000.00                | 0.00                                                     | 196,598,727.05                                         | 303,401,272.95                   | 39.32                                 |
| 23020114                                 | Construction of G.T.C Agba-Agba-Elu-Egu-Enu-Isu Agricultural road (10.3km) <b>COVID-19 - Economic Recovery</b>                                            | 500,000,000.00                           | 500,000,000.00                                                                         | 500,000,000.00                | 0.00                                                     | 137,399,662.07                                         | 362,600,337.93                   | 27.48                                 |
| 23010122                                 | Infrastructure development and medical equipment at EBSU College of Medicine - Uburu with N3,000,000,000 TETFund grant. <b>COVID-19 Economic Recovery</b> | 140,900,000.00                           | 3,000,000,000.00                                                                       | 3,000,000,000.00              | 0.00                                                     | 0.00                                                   | 3,000,000,000.00                 | -                                     |
| <b>SUB-TOTAL FOR CAPITAL EXPENDITURE</b> |                                                                                                                                                           | <b>8,852,250,000.00</b>                  | <b>23,035,000,000.00</b>                                                               | <b>23,035,000,000.00</b>      | <b>2,625,292,009.38</b>                                  | <b>12,534,355,839.79</b>                               | <b>10,500,644,160.21</b>         | <b>54.41</b>                          |
| <b>GRAND TOTAL</b>                       |                                                                                                                                                           | <b>8,852,250,000.00</b>                  | <b>28,615,000,000.00</b>                                                               | <b>28,615,000,000.00</b>      | <b>2,747,966,489.38</b>                                  | <b>15,002,402,114.25</b>                               | <b>13,612,597,885.75</b>         | <b>52.43</b>                          |
| <b>CLOSING BALANCE</b>                   |                                                                                                                                                           |                                          |                                                                                        |                               | <b>1,109,187,904.08</b>                                  | <b>1,109,187,904.08</b>                                |                                  |                                       |