

EBONYI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

AUDITED COVID-19 MONTHLY BUDGET EXECUTION REPORT BY ECONOMIC CLASSIFICATION FOR THE MONTH OF OCTOBER, 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 October 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 31st October, 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

Telephone: 08068723567

Email: ebsagoffice@gmail.com



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 October, 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 October, 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 October, 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 October, 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: OCTOBER 2020

ECONOMIC CODE	ECONOMIC CODE DESCRIPTION	INITIAL (ORIGINAL 2020) BUDGET (A)	APPROVED COVID-19 EXPENDITURE & CAPITAL) IN THE REVISED 2020 BUDGET (B)	FINAL BUDGET AMOUNT (C)	OCTOBER 2020 ACTUAL COVID- 19 EXPENDITURE (D)	YEAR-TO-DATE ACTUAL COVID- 19 EXPENDITURE (E)	BUDGET BALANCE (F) F = C-E	PERCENTAGE (G) G = (E/C*100)
		₦	₦	₦	₦	₦	₦	%
	Opening Balance				1,109,187,904.08			
11010001	State Government Fund	73,454,061,400.00	27,115,000,000.00	27,115,000,000.00	2,076,034,027.89	16,730,710,572.14	10,384,289,427.86	61.70
12140004	Other Grants for COVID-19 programme from FGN, individuals, CACOVID and private sector	0.00	500,000,000.00	500,000,000.00	0.00	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	0.00	1,000,000,000.00	-	100.00
	SUB-TOTAL FOR REVENUE	73,454,061,400.00	28,615,000,000.00	28,615,000,000.00	3,185,221,931.97	18,187,624,046.22	10,427,375,953.78	63.56
22020601	Security and Central Covid-19 meetings	0.00	150,000,000.00	150,000,000.00	0.00	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	500,000,000.00	2,081,384,400.00	1,918,615,600.00	52.03
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	0.00	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	0.00	5,000,000.00	0.00
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	0.00	5,000,000.00	0.00
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 (ORIGINAL 2020) BUDGET (A)	APPROVED COVID-19 EXPENDITURE & CAPITAL) IN THE REVISED 2020 BUDGET (B)	FINAL BUDGET AMOUNT (C)	OCTOBER 2020 ACTUAL COVID- 19 EXPENDITURE (D)	YEAR-TO-DATE ACTUAL COVID- 19 EXPENDITURE (E)	BUDGET BALANCE (F) F = C-E	PERCENTAGE (G) G = (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	920,000.00	41,941,427.00	108,058,573.00	27.96
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	0.00	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	3,160,000.00	29,020,786.00	120,979,214.00	19.35
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	-	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
SUB-TOTAL FOR RECCURENT EXPENDITURE		0.00	5,580,000,000.00	5,580,000,000.00	504,080,000.00	2,972,126,274.46	2,607,873,725.54	53.26

ECONOMIC CODE	ECONOMIC CODE DESCRIPTION	INITIAL (ORIGINAL 2020) BUDGET (A)	APPROVED COVID-19 EXPENDITURE & CAPITAL) IN THE REVISED 2020 BUDGET (B)	FINAL BUDGET AMOUNT (C)	OCTOBER 2020 ACTUAL COVID- 19 EXPENDITURE (D)	YEAR-TO-DATE ACTUAL COVID- 19 EXPENDITURE (E)	BUDGET BALANCE (F) F = C-E	PERCENTAGE (G) G = (E/C*100)
		₦	₦	₦	₦	₦	₦	%
23030114	Procurement of e-learning equipment and accessories for COVID-19 Education Crisis response - COVID-19 Crisis Management		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 - COVID-19 Crisis Management		60,000,000.00	60,000,000.00	0.00	0.00	60,000,000.00	0.00
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	0.00	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	2,350,000.00	170,862,536.80	(50,862,536.80)	142.39
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	576,068,204.25	3,134,266,919.68	865,733,080.32	78.36
23020106	Completion of EBSU College of medicine to serve as COVID-19 treatment Center		3,000,000,000.00	3,000,000,000.00	825,821,930.67	3,339,295,878.82	(339,295,878.82)	111.31
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 - COVID -19 Economic recovery	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 (ORIGINAL 2020) BUDGET (A)	APPROVED COVID-19 EXPENDITURE & CAPITAL) IN THE REVISED 2020 BUDGET (B)	FINAL BUDGET AMOUNT (C)	OCTOBER 2020 ACTUAL COVID- 19 EXPENDITURE (D)	YEAR-TO-DATE ACTUAL COVID- 19 EXPENDITURE (E)	BUDGET BALANCE (F) F = C-E	PERCENTAGE (G) G = (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 - COVID-19 - Economic recovery	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 - COVID-19 - Economic recovery	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 - COVID-19 Economic Recovery	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 - COVID-19 Economic Recovery	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 - COVID-19 Economic Recovery	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. - COVID-19 Recovery	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 - COVID-19 Recovery	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 (ORIGINAL 2020) BUDGET (A)	APPROVED COVID-19 EXPENDITURE & CAPITAL) IN THE REVISED 2020 BUDGET (B)	FINAL BUDGET AMOUNT (C)	OCTOBER 2020 ACTUAL COVID- 19 EXPENDITURE (D)	YEAR-TO-DATE ACTUAL COVID- 19 EXPENDITURE (E)	BUDGET BALANCE (F) F = C-E	PERCENTAGE (G) G = (E/C*100) %
		₦	₦	₦	₦	₦	₦	%
23020123	Completion of International Market for over 20,000 traders to have shops and increase State IGR by over N100m/month - - COVID-19 Economic Recovery	2,000,000,000	2,500,000,000	2,500,000,000	500,000.00	2,740,758,057.29	(240,758,057.29)	109.63
23020118	Completion of the 5,000 mall capacity to create employment and business activities in the State and inject more IGR to the State - COVID-19 Economic Recovery	2,000,000,000	2,000,000,000	2,000,000,000	67,021,090.47	2,283,954,609.74	(283,954,609.74)	114.20
23020113	Completion of Agricultural Industrial Clusters at Ebonyi South Senatorial zone (Uburu) to create agricultural food production and generate more income to the State - COVID-19 Economic Recovery	500,000,000.00	500,000,000.00	500,000,000.00	103,512,914.50	727,489,058.28	(227,489,058.28)	145.50
23020113	Completion of Agricultural Industrial Clusters at Ebonyi Central senatorial Zone (Ntezi) to create agricultural food production and generate more income to the State - COVID-19 Economic Recovery	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 - COVID-19 Economic Recovery	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 - COVID - 19 Economic Recovery	500,000,000.00	500,000,000.00	500,000,000.00	0.00	347,775,931.58	152,224,068.42	69.56
23020114	Constrcution of OferekpeOvuduechi road (15km) in Izzi L.G.A (Agricultural Farm Road) for food production - COVID-19 Economic Recovery	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 (ORIGINAL 2020) BUDGET (A)	APPROVED COVID-19 EXPENDITURE & CAPITAL) IN THE REVISED 2020 BUDGET (B)	FINAL BUDGET AMOUNT (C)	OCTOBER 2020 ACTUAL COVID- 19 EXPENDITURE (D)	YEAR-TO-DATE ACTUAL COVID- 19 EXPENDITURE (E)	BUDGET BALANCE (F) F = C-E	PERCENTAGE (G) G = (E/C*100)
		₦	₦	₦	₦	₦	₦	%
23020114	Construction of Eworoshade- Nduegu-Amegu Agricultural Road (5km) for food production - COVID - 19 Economic Recovery	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) COVID-19 - Economic Recovery	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. COVID-19 Economic Recovery	140,900,000.00	3,000,000,000.00	3,000,000,000.00	0.00	0.00	3,000,000,000.00	0.00
SUB-TOTAL FOR CAPITAL EXPENDITURE		8,852,250,000.00	23,035,000,000.00	23,035,000,000.00	1,575,274,139.89	14,109,629,979.68	8,925,370,020.32	61.25
GRAND TOTAL		8,852,250,000.00	28,615,000,000.00	28,615,000,000.00	2,079,354,139.89	17,081,756,254.14	11,533,243,745.86	59.70
CLOSING BALANCE					1,105,867,792.08	1,105,867,792.08		