

EBONYI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

AUDITED COVID-19 QUARTERLY BUDGET EXECUTION REPORT BY FUNCTION CLASSIFICATION (RECURRENT AND CAPITAL EXPENDITURE ON COVID 19)

FOR THE 4TH QUARTER, OCTOBER- DECEMBER, 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 Quarterly Budget Execution Report of the Government of Ebonyi State of Nigeria for the Fourth Quarter 2020 on COVID related funds, prepared on the International Public Sector Accounting Standards (IPSAS) Accrual Basis, had been submitted to me by the Ebonyi State Accountant-General.

The Report has been examined by me in compliance 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 accordance with International Standards of Supreme Audit Institutions (ISSAIs) 1000-2999, 4000-4999, 5500, 5510, 5520 and 5530.

I have obtained all information and explanations that I required in the course of carrying out the financial, substantive, compliance and performance audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

I certify that, in my opinion and to the best of my knowledge and according to the explanations given to me, the published quarterly report on the COVID-19 budget implementation by Ebonyi State, presents fairly and completely, in all material respects, expenditures incurred and funds received against the COVID-19 Recovery Programme by the State for the Fourth Quarter ended 31st December, 2020, in line with International Public Sector Accounting Standards (IPSAS) and the 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 QUARTERLY BUDGET EXECUTION REPORT

The COVID-19 Budget Execution Quarterly Report of Ebonyi State Government of Nigeria for the 4th Quarter (October – December) of 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 4th Quarter of 2020.

In compliance with all relevant guidelines, I have prepared the COVID-19 Budget Execution Quarterly Report on Budget allocations and actual expenditures incurred for COVID-19 Response and Recovery Programmes using the National Chart of Accounts (NCOA) for 4th Quarter of 2020.

In my opinion, the consolidated financial report and the Notes thereto reflect the financial transactions of Ebonyi State Government of Nigeria for the 4th Quarter of 2020.

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

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

QUARTERLY COVID-19 BUDGET IMPLEMENTATION REPORT BY FUNCTION CLASSIFICATION (B)
PERIOD: 4TH QUARTER (OCTOBER-DECEMBER, 2020)
VERSION B: RECURRENT AND CAPITAL EXPENDITURES ON COVID-19 ARE SEPARATED

RECURRENT EXPENDITURES ON COVID-19

MAIN FUNCT ION CODE	MAIN FUNCTION DESCRIPTION	INITIAL (ORIGIN AL 2020) BUDGET (A)	APPROVED COVID-19 EXPENDITURE & CAPITAL) IN THE REVISED 2020 BUDGET (B)	FINAL BUDGET AMOUNT (C)	4 TH QUARTER (OCT-DEC) 2020 ACTUAL COVID- 19 EXPENDITURE (D)	YEAR-TO-DATE ACTUAL COVID- 19 EXPENDITURE (E)	BUDGET BALANCE (F) F = C-E	PERCEN TAGE (G) G = (E/C*10 0)
		₦	₦	₦	₦	₦	₦	%
701	Media on Covid -19	0.00	50,000,000.00	50,000,000.00	1,880,000.00	25,283,501.46	24,716,498.54	50.57
703	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
706	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
706	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
706	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
707	Allowances to Covid-19 Health Workers at Treatment and Isolation Centres (Covid-19)	0.00	150,000,000.00	150,000,000.00	24,213,000.00	65,234,427.00	84,765,573.00	43.49
707	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
707	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
707	Training of Health Workers and general Public (Covid-19)	0.00	50,000,000.00	50,000,000.00	6,614,000.00	10,746,500.00	39,253,500.00	21.49
707	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
707	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
710	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	2,623,110,000.00	4,204,494,400.00	-204,494,400.00	105.11
710	Committee activities under Covid - 19 Programmes, Transport and Logistics	0.00	200,000,000.00	200,000,000.00	2,400,000.00	121,132,480.00	78,867,520.00	60.57

MAIN FUNCT ION CODE	MAIN FUNCTION DESCRIPTION	INITIAL (ORIGIN AL 2020) BUDGET (A)	APPROVED COVID-19 EXPENDITURE & CAPITAL) IN THE REVISED 2020 BUDGET (B)	FINAL BUDGET AMOUNT (C)	4 TH QUARTER (OCT-DEC) 2020 ACTUAL COVID- 19 EXPENDITURE (D)	YEAR-TO-DATE ACTUAL COVID- 19 EXPENDITURE (E)	BUDGET BALANCE (F) F = C-E	PERCEN TAGE (G) G = (E/C*10 0)
		₦	₦	₦	₦	₦	₦	%
710	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
710	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
710	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
710	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
710	Training 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	750000.00	750,000.00	19,250,000.00	3.75
TOTAL RECCURRENT		0.00	5,580,000,000.00	5,580,000,000.00	2,662,127,000.00	5,130,173,274.46	449,826,725.54	91.94

CAPITAL EXPENDITURES ON COVID-19

MAIN FUNCT ION CODE	MAIN FUNCTION DESCRIPTION	INITIAL (ORIGINAL 2020) BUDGET (A)	APPROVED COVID- 19 EXPENDITURE & CAPITAL) IN THE REVISED 2020 BUDGET (B)	FINAL BUDGET AMOUNT (C)	4 TH QUARTER (OCT-DEC) 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)
		₦	₦	₦	₦	₦	₦	%
704	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
704	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
704	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	325,784,024.48	3,066,042,081.77	-566,042,081.77	122.64
704	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	1,080,655,281.04	3,297,588,800.31	-1,297,588,800.31	164.88
704	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	618,153,863.05	1,242,130,006.83	-742,130,006.83	248.43
704	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

MAIN FUNCT ION CODE	MAIN FUNCTION DESCRIPTION	INITIAL (ORIGINAL 2020) BUDGET (A)	APPROVED COVID- 19 EXPENDITURE & CAPITAL) IN THE REVISED 2020 BUDGET (B)	FINAL BUDGET AMOUNT (C)	4 TH QUARTER (OCT-DEC) 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)
		₦	₦	₦	₦	₦	₦	%
704	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
704	Construction of Enyibichiri-Ojon-Nwida 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
704	Construction of Oferekpe-Ovuduechi 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	53,302,566.32	217,273,455.67	282,726,544.33	43.45
704	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	126,508,200.63	323,106,927.68	176,893,072.32	64.62
704	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	151,045,800.00	288,445,462.07	211,554,537.93	57.69
707	Construction of COVID-19 Isolation Centres at Ishielu borders, GTC and Abakaliki township Stadium and other locations in future.	0.00	30,000,000.00	30,000,000.00	0.00	29,625,730.85	374,269.15	98.75
707	Construction of COVID-19 Treatment Centre at Unity square and other locations in future	0.00	100,000,000.00	100,000,000.00	37,944,000.00	123,699,524.49	-23,699,524.49	123.70
707	Renovation and equipping of 13 General Hospitals for COVID-19 Treatment Centres	0.00	1,500,000,000.00	1,500,000,000.00	834,977,579.78	954,081,720.78	545,918,279.22	63.61
707	Purchase of COVID-19 Equipment	0.00	120,000,000.00	120,000,000.00	4,500,000.00	173,012,536.80	-53,012,536.80	144.18
707	Completion of FETHA in Abakaliki ready for COVID-19 treatment centre	0.00	320,000,000.00	320,000,000.00	23,305,500.00	372,608,876.19	-52,608,876.19	116.44

MAIN FUNCT ION CODE	MAIN FUNCTION DESCRIPTION	INITIAL (ORIGINAL 2020) BUDGET (A)	APPROVED COVID- 19 EXPENDITURE & CAPITAL) IN THE REVISED 2020 BUDGET (B)	FINAL BUDGET AMOUNT (C)	4 TH QUARTER (OCT-DEC) 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)
		₦	₦	₦	₦	₦	₦	%
707	Equipping and furnishing of EBSU College of medicine ready as COVID-19 Isolation & treatment Centres	0.00	4,000,000,000.00	4,000,000,000.00	2,576,281,004.25	5,134,479,719.68	-1,134,479,719.68	128.36
707	Completion of EBSU College of medicine to serve as COVID-19 treatment Center	0.00	3,000,000,000.00	3,000,000,000.00	4,239,202,169.96	6,752,676,118.11	-3,752,676,118.11	225.09
707	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
709	Procurement of e-learning equipment and accessories for COVID-19 Education Crisis response - COVID-19 crisis management	0.00	50,000,000.00	50,000,000.00	0.00	140,900.00	49,859,100.00	0.28
709	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	0.00	60,000,000.00	60,000,000.00	0.00	0.00	60,000,000.00	0.00
710	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

MAIN FUNCT ION CODE	MAIN FUNCTION DESCRIPTION	INITIAL (ORIGINAL 2020) BUDGET (A)	APPROVED COVID- 19 EXPENDITURE & CAPITAL) IN THE REVISED 2020 BUDGET (B)	FINAL BUDGET AMOUNT (C)	4 TH QUARTER (OCT-DEC) 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)
		₦	₦	₦	₦	₦	₦	%
710	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
710	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
710	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
710	Empowerment of Ebonyi Youths, men/women through different cooperative 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
710	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
TOTAL CAPITAL		8,852,250,000.00	23,035,000,000.00	23,035,000,000.00	10,071,659,989.51	22,606,015,829.30	428,984,170.70	98.14