

EBONYI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

AUDITED COVID-19 MONTHLY BUDGET
EXECUTION REPORT

(ECONOMIC CLASSIFICATION)

FOR THE MONTH OF JULY, 2021



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 July, 2021 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 Recovery Programme by the State Government for the period ended 31th July, 2021 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

All Correspondence to be Addressed to the Auditor-General

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 July, 2021, 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 July, 2021.

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 July, 2021.

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 July, 2021.

Mr. Carlton Emeka Nwankwo
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: JULY 2021

| ECONOMIC CODE | ECONOMIC CODE DESCRIPTION | FINAL BUDGET AMOUNT | JULY 2021 ACTUAL COVID-19 EXPENDITURE | YEAR-TO-DATE ACTUAL COVID-19 EXPENDITURE | BUDGET BALANCE | PERCENTAGE |
|---------------|---|--------------------------|---------------------------------------|--|--------------------------|----------------------|
| | | (A) | (B) | (C) | (D) D = A-C | (E) E = (C/A*100) |
| | | ₦ | ₦ | ₦ | ₦ | % |
| | Opening Balance | | 1,164,974,800.19 | | | |
| 14010101 | State Government Fund | 14,812,326,544.03 | 950,025,245.03 | 7,778,987,393.88 | 7,033,339,150.15 | 52.52 |
| 14030105 | Medical Loan for furnishing of EBSU College of Medicine | 2,000,000,000.00 | 0.00 | 0.00 | 2,000,000,000.00 | 0.00 |
| 13020105 | FGN Tetfund grants to Ebonyi State University for infrastructure and medical equipment at Uburu College of Medicine | 3,400,000,000.00 | 0.00 | 2,317,000,000.00 | 1,083,000,000.00 | 68.15 |
| 13020204 | World Bank COVID-19 Intervention Fund | 1,000,000,000.00 | 0.00 | 0.00 | 1,000,000,000.00 | 0.00 |
| | SUB-TOTAL FOR REVENUE | 21,212,326,544.03 | 2,115,000,045.22 | 10,095,987,393.88 | 11,116,339,150.15 | 47.59 |
| 22020601 | Security services | 20,000,000.00 | 0.00 | 0.00 | 20,000,000.00 | 0.00 |
| 22021007 | Welfare packages (palliative) | 2,656,977,744.03 | 100,000,000.00 | 108,140,000.00 | 2,548,837,744.03 | 4.07 |
| 22021007 | Welfare packages (committee activities) | 100,000,000.00 | 0.00 | 0.00 | 100,000,000.00 | 0.00 |
| 22021003 | Publicity and Advertisement | 10,000,000.00 | 0.00 | 0.00 | 10,000,000.00 | 0.00 |
| 22020501 | Local Training | 40,000,000.00 | 0.00 | 2,960,000.00 | 37,040,000.00 | 7.40 |
| 22020602 | Office rent | 20,000,000.00 | 0.00 | 0.00 | 20,000,000.00 | 0.00 |
| 22020711 | Other consulting | 20,000,000.00 | 0.00 | 0.00 | 20,000,000.00 | 0.00 |
| 22021022 | Donation | 20,000,000.00 | 0.00 | 0.00 | 20,000,000.00 | 0.00 |
| 22020105 | Hazzard Allowances | 1,080,000.00 | 0.00 | 780,000.00 | 300,000.00 | 72.22 |
| 22020708 | Medical consulting | 97,929,500.00 | 205,000.00 | 9,205,000.00 | 88,724,500.00 | 9.40 |
| 22020501 | Local Training | 38,702,500.00 | 950,000.00 | 950,000.00 | 37,752,500.00 | 2.45 |
| 22021033 | Hotel Accommodation | 13,300,000.00 | 0.00 | 0.00 | 13,300,000.00 | 0.00 |
| 22020307 | Drugs/Laboratory/Medical supplies | 1,700,000.00 | 0.00 | 0.00 | 1,700,000.00 | 0.00 |
| | SUB-TOTAL FOR RECCURENT EXPENDITURE | 3,039,689,744.03 | 101,155,000.00 | 122,035,000.00 | 2,917,654,744.03 | 4.01 |

| | | | | | | |
|----------|--|----------------|----------------|----------------|------------------|--------|
| 23050107 | 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 | 10,000,000.00 | 6,000,000.00 | 6,000,000.00 | 4,000,000.00 | 60.00 |
| 23050107 | 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 | 10,000,000.00 | 0.00 | 0.00 | 10,000,000.00 | 0.00 |
| 23050101 | 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 | 50,000,000.00 | 114,744,630.00 | 114,744,630.00 | (64,744,630.00) | 229.49 |
| 23020102 | Establishment of 13 agric Estate with 500 farmers per estate 6,500 farmers - COVID-19 Recovery | 20,000,000.00 | 0.00 | 45,000,000.00 | (25,000,000.00) | 225.00 |
| 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 | 100,000,000 | 108,502,292.23 | 367,011,965.11 | (267,011,965.11) | 367.01 |
| 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 | 250,000,000.00 | 9,208,066.59 | 684,089,534.35 | (434,089,534.35) | 273.64 |

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|----------|--|----------------|------|----------------|------------------|--------|
| 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 | 100,000,000.00 | 0.00 | 72,081,975.00 | 27,918,025.00 | 72.08 |
| 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 | 100,000,000.00 | 0.00 | 0.00 | 100,000,000.00 | 0.00 |
| 23020124 | 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 | 0.00 | 134,166,120.67 | 1,865,833,879.33 | 6.71 |
| 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 | 100,000,000 | 0.00 | 755,114,551.36 | (655,114,551.36) | 755.11 |
| 23020114 | Construction of Enyibichiri Ojon Nwida Agricultural Road (12.4km) in Ikwo LGA for food production - COVID - 19 Economic Recovery | 350,000,000.00 | 0.00 | 117,538,296.11 | 232,461,703.89 | 33.58 |
| 23020114 | Construction of Oferekpe Ovuduechi road (15km) in Izzi L.G.A (Agricultural Farm Road) for food production - COVID-19 Economic Recovery | 350,000,000.00 | 0.00 | 0.00 | 350,000,000.00 | 0.00 |
| 23020114 | Construction of Eworoshade- Nduegu-Amegu Agricultural Road (5km) for food production -COVID - 19 Economic Recovery | 350,000,000.00 | 0.00 | 0.00 | 350,000,000.00 | 0.00 |

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|----------|--|----------------|---------------|----------------|------------------|--------|
| 23020114 | Construction of G.T.C Agba-Agba-Elu-Egu-Enu-Isu Agricultural Road (10.3km) COVID-19 - Economic Recovery | 350,000,000.00 | 0.00 | 504,201,050.00 | (154,201,050.00) | 144.06 |
| 23020114 | Construction of Obujia junction Nwanwu market road (9.5km) COVID-19 - Economic Recovery | 50,000,000.00 | 0.00 | 0.00 | 50,000,000.00 | 0.00 |
| 23050107 | 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 | 3,000,000,000 | 0.00 | 0.00 | 3,000,000,000.00 | 0.00 |
| 23050107 | 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 | 50,000,000.00 | 0.00 | 0.00 | 50,000,000.00 | 0.00 |
| 23050101 | Empowerment of 2,000 Ebonyians hawking in major cities in Nigeria through Street to Skill Programme of EBSG - COVID-19 - Economic recovery | 50,000,000.00 | 0.00 | 0.00 | 50,000,000.00 | 0.00 |
| 23050107 | Provision of N250,000 one-off grants to 6,500 MSEs at 500 per LGA - COVID-19 Economic Recovery | 50,000,000.00 | 50,000,000.00 | 50,000,000.00 | - | 100.00 |
| 23050102 | Pre and Post procurement of e-learning equipment including Ministry's Website hosting/subscription and accessories for COVID-19 Education Crisis response - | 20,000,000.00 | 0.00 | 0.00 | 20,000,000.00 | 0.00 |

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|----------|---|------------------|----------------|------------------|------------------|--------|
| 23050103 | 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 - | 20,000,000.00 | 18,700,000.00 | 18,700,000.00 | 1,300,000.00 | 93.50 |
| 23020118 | Infrastructure development and medical equipment at EBSU College of Medicine - Uburu with N3,000,000,000 Tetfund grant. COVID-19 Economic Recovery | 3,400,000,000.00 | 15,332,187.50 | 1,218,715,188.44 | 2,181,284,811.56 | 35.84 |
| 23050101 | Strengthening training on standard operation procedure for infection prevention & control | 51,094,500.00 | 0.00 | 0.00 | 51,094,500.00 | 0.00 |
| 23020106 | Construction of COVID-19 Isolation Centres at Ishielu boarders, GTC and Abakaliki township Stadium and other locations in future. | 10,000,000.00 | 0.00 | 0.00 | 10,000,000.00 | 0.00 |
| 23020106 | Construction of COVID-19 Treatment Centre at Unity square and other locations in future (i) Establishment of Sample Collection Centre in 13 LGAs | 24,577,800.00 | 0.00 | 0.00 | 24,577,800.00 | 0.00 |
| 23030105 | Renovation and equipping of 13 General Hospitals for COVID-19 Treatment Centres (i) Upgrading 13 General Hospitals to serve as Isolation Centre | 800,000,000.00 | 0.00 | 47,690,006.65 | 752,309,993.35 | 5.96 |
| 23010122 | Purchase of COVID-19 Equipment (i) Provision of Hospital Equipment and Furniture (ii) Set up of State Call Centre on COVID-19 | 255,870,000.00 | 0.00 | 37,000,000.00 | 218,870,000.00 | 14.46 |
| 23020106 | Completion of FETHA in Abakaliki ready for COVID-19 treatment centre | 50,000,000.00 | 0.00 | 0.00 | 50,000,000.00 | 0.00 |
| 23010122 | Equipping and furnishing of EBSU College of medicine ready as COVID-19 Isolation & treatment Centres | 3,000,000,000.00 | 311,873,701.37 | 1,488,108,795.61 | 1,511,891,204.39 | 49.60 |
| 23020106 | Completion of EBSU College of medicine to serve as COVID-19 | 3,000,000,000.00 | 230,341,554.84 | 3,164,647,667.89 | (164,647,667.89) | 105.49 |

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|--|--|--------------------------|-------------------------|-------------------------|--------------------------|--------------|
| | treatment Center | | | | | |
| 23050101 | Conduct of Operational Research | 1,094,500.00 | 0.00 | 0.00 | 1,094,500.00 | 0.00 |
| 23010122 | Equipping of Uburu General Hospital as EBSU Community General Hospital (14th General Hospital in Ebonyi State) | 200,000,000.00 | 0.00 | 0.00 | 200,000,000.00 | 0.00 |
| SUB-TOTAL FOR CAPITAL EXPENDITURE | | 18,172,636,800.00 | 864,702,432.53 | 8,824,809,781.19 | 9,347,827,018.81 | 48.56 |
| GRAND TOTAL | | 21,212,326,544.03 | 965,857,432.53 | 8,946,844,781.19 | 12,265,481,762.84 | 42.18 |
| CLOSING BALANCE | | | 1,149,142,612.69 | 1,149,142,612.69 | | |