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28th September, 2020

AUDIT CERTIFICATE
ACCOUNTS OF CROSS RIVER STATE COVID-19 FUNDING
FOR THE PERIOD 27 MARCH TO 7 JUNE, 2020

Report on the COVID-19 Account

I have examined the Covid-19 Statement of Account set out below in accordance with the provisions of Section 125 of the Constitution of the Federal Republic of Nigeria, 1999 and Generally Accepted Auditing Standards.

Management's and Auditors' responsibility for Financial Statements

It is the responsibility of the Accountant-General to prepare the accounts in accordance with the provisions of the Financial Regulations. It is my responsibility to audit and form an independent opinion on the Financial Statements.

I have examined the Covid-19 financial records and observed as follows.

1. The CRS Coronavirus and other Epidemic/Pandemic Law No.4 (2020) authorises the establishment of a Trust Fund to manage the pandemic
2. The CRS House of Assembly Resolution of 9th April, 2020 granted approval for 18 LGCs in the State to contribute towards the fight against Covid-19 in the State

3. CRS Exco approval was obtained before incurring capital expenditures from the fund
4. Due Process was also followed with *Clearance of No Objection* obtained on all Procurements made

Budget Clearance was enabled by the provisions of the Covid-19 Law, 2020 as the expenditures incurred thereof were below-the-line.

Audit Opinion

I am of the opinion, that the Covid-19 Account as expressed for the focal period, gives a True and Fair view of the State of Affairs of its financial transactions thereof.

COMRADE JOHN M. ODEY, CNA
AUDITOR-GENERAL
CROSS RIVER STATE



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28th September, 2020

The Hon. Speaker
Cross River State House of Assembly
Assembly Complex
Calabar

Hon. Speaker Sir,

**REPORT ON COVID-19 FUNDING
FOR THE PERIOD 27TH MARCH TO 30TH JUNE, 2020**

The following Audit appraisals are noted from the account of inflows and outflows from the Covid-19 Account as rendered by the CRS Chairman of the Covid-19 Committee and Commissioner of Health, Dr. Betta Edu.

1. The CRS Coronavirus and other Epidemic/Pandemic Law No.4 (2020) authorises the establishment of a Trust Fund to manage the pandemic (*annexure 2 attached herewith*).
2. The above Law also empowers His Excellency, the Governor to incur the take-off expenditure sum not more than ₦500,000,000.00 (five hundred million naira) to combat and prevent the spread of the coronavirus pandemic or any other epidemic/pandemic.
3. The CRS House of Assembly Resolution of 9th April, 2020 further granted approval for 18 LGCs in the State to contribute ₦50,000,000.00 each towards the fight against Covid-19 in the State (*annexure 3 attached herewith*).
4. In order to facilitate this contributions by the LGCs, CRS Exco approval was obtained in April, 2020 (*annexure 4 attached herewith*).
5. Consequently, the sum of ₦850,000,000.00 was contributed by 17 Nos. LGCs (excluding Yakurr LGC).
6. The total funds received for curbing the Covid-19 amounted to ₦1,006,500,000.00 between 27th March and 30th June, 2020.
7. CRS Exco approval was acquired before incurring capital expenditures from the fund (*annexure 5 attached herewith*).
8. Due Process was followed with **Clearance of No Objection** obtained on all Procurements made (*annexure 6 attached herewith*).





9. Budget Clearance was enabled by the provisions of the Covid-19 Law, 2020 as the expenditures incurred thereof were below-the-line.
10. The total expenditure of ₦994,183,299.00 was incurred, which includes total bank charges of ₦1,073,299.00 as at 30th June, 2020.
11. Closing bank balance in the Covid-19 Account No.102-2751-761 with UBA Plc as at 30th June, 2020 amounted to ₦12,316,701.00 only.

The following is a statement of the inflow, and outflow of Covid-19 Account as at 30th June, 2020.

Inflow:

a) Opening balance as at 27 th March, 2020	-	28,500,000.00
b) Contributions from 17 nos. LGCs	-	850,000,000.00
c) Contributions from Private Sector/others	-	128,000,000.00

Total funds available (27th March to 30th June, 2020) - 1,006,500,000.00

Outflow:

d) Total Expenditure (27 th March to 30 th June, 2020)-	994,183,299.00
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Closing balance as at 30th June, 2020 - 12,316,701.00

Further analysis of the above inflow and outflow figure are herewith attached for your consideration.

RECOMMENDATION

In the absence of properly constituted LG Legislature, the Legislative Approval from the CRS House of Assembly and every other due process followed, suffice as an authority to operate the Covid-19 fund.

Comrade John M. Odey, CNA
Auditor-General





ANNEXURE I

**ANALYSIS OF CONTRIBUTIONS RECEIVED AND EXPENDITURES
FROM THE COVID-19 ACCOUNT FOR THE PERIOD 27TH MARCH
TO 30TH JUNE, 2020**

1. CONTRIBUTIONS FROM 17 NOS. LGCs

S/N	DATE	LOCAL GOVERNMENT COUNCILS	CONTRIBUTIONS		TOTAL CONTRIBUTIONS	REMARK
			1	2		
			₦	₦	₦	
1	28/04/2020	ABI	25,000,000.00	25,000,000.00	50,000,000.00	
2	20/04/2020	AKAMKPA	25,000,000.00	25,000,000.00	50,000,000.00	
3	24/04/2020	AKPABUYO	25,000,000.00	25,000,000.00	50,000,000.00	
4	28/04/2020	BAKASSI	25,000,000.00	25,000,000.00	50,000,000.00	
5	28/04/2020	BEKWARRA	50,000,000.00	NIL	50,000,000.00	
6	28/04/2020	BIASE	25,000,000.00	25,000,000.00	50,000,000.00	
7	28/04/2020	BOKI	50,000,000.00	NIL	50,000,000.00	
8	28/04/2020 & 13/05/2020	CALABAR MUNICIPAL	25,000,000.00	25,000,000.00	50,000,000.00	
9	20/04/2020	CALABAR SOUTH	25,000,000.00	25,000,000.00	50,000,000.00	
10	28/04/2020	ETUNG	50,000,000.00	NIL	50,000,000.00	
11	28/04/2020	IKOM	50,000,000.00	NIL	50,000,000.00	
12	22/04/2020	OBANLIKU	50,000,000.00	NIL	50,000,000.00	
13	24/04/2020	OBUBRA	25,000,000.00	25,000,000.00	50,000,000.00	
14	28/04/2020 & 13/05/2020	OBUDU	25,000,000.00	25,000,000.00	50,000,000.00	
15	29/04/2020	ODUKPANI	50,000,000.00	NIL	50,000,000.00	
16	28/04/2020	OGOJA	50,000,000.00	NIL	50,000,000.00	
17		YAKURR	NIL	NIL	NIL	NO CONTRIBUTION
18	28/04/2020	YALA	50,000,000.00	NIL	50,000,000.00	
TOTAL			625,000,000.00	225,000,000.00	850,000,000.00	



**ANNEXURE 1 (Continued)****2. PRIVATE SECTOR / OTHER CONTRIBUTORS**

S/N	PRIVATE SECTOR / OTHER CONTRIBUTORS	CONTRIBUTIONS	REMARK
		₦	
1	NIGER DELTA EMERGENCY	75,000,000.00	
2	UNKNOWN	1,000,000.00	
3	SKYRUN AIR CONDITIONERS	1,000,000.00	
4	DOZZY OIL & GAS	2,000,000.00	
5	MINISTRY OF SUSTENABLE DEVELOPMENT	30,000,000.00	
6	EKONDO MICRO FINANCE BANK	10,000,000.00	
7	CCECC	5,000,000.00	
8	UNKNOWN	2,000,000.00	
9	UNKNOWN	2,000,000.00	
TOTAL		128,000,000.00	

3. SUMMARY OF TOTAL EXPENDITURE

S/N	DETAILS	AMOUNT
		₦
1	POINT OF ENTRY (TASK FORCE)	243,000,000.00
2	PURCHASE OF TASK FORCE SURVEILLANCE VEHICLES (30 TRUCKS & 1 SUV)	530,000,000.00
3	TRAINING OF 400 NOS. HEALTH WORKERS	4,500,000.00
4	SUPPORT TO ISOLATION CENTRES (UCTH, TINAPA & OGOJA)	15,300,000.00
5	PALLIATIVES	196,500,000.00
6	LOGISTICS	3,810,000.00
7	BANK CHARGES	1,073,299.00
TOTAL COVID-19 EXPENDITURES BETWEEN 27 TH MARCH & 30 TH JUNE, 2020		994,183,299.00





4. SUMMARY OF TOTAL INFLOWS

S/N	DETAILS	AMOUNT ₦
1	OPENING BALANCE (AS AT 27 TH MARCH, 2020)	28,500,000.00
2	TOTAL CONTRIBUTIONS FROM 17 NOS. LGCs	850,000,000.00
3	TOTAL CONTRIBUTIONS FROM PRIVATE SECTOR / OTHERS	128,000,000.00
TOTAL COVID-19 FUNDS AVAILABLE BETWEEN 27 TH MARCH & 30 TH JUNE, 2020		1,006,500,000.00
4	CLOSING BALANCE (AS AT 30 TH JUNE, 2020)	12,316,701.00

