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28th October, 2020

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

Hon. Speaker Sir,

**REPORT ON COVID-19 FUNDING  
FOR THIRD QUARTER PERIOD OF JUNE TO SEPTEMBER, 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.

**Introduction**

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 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 9<sup>th</sup> 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.
4. In order to facilitate these contributions by the LGCs, CRS Exco approval was obtained in April, 2020.
5. CRS Exco approval was acquired before incurring capital expenditures from the fund.
6. Due Process was followed with *Clearance of No Objection* obtained on all Procurements made.
7. Budget Clearance was enabled by the provisions of the Covid-19 Law, 2020 as the expenditures incurred thereof were below-the-line.
8. The total expenditure of ₦24,700,000.00 was incurred for the first quarter audit period ended 31<sup>st</sup> March, 2021.



The following is a summary of the outflows from the Covid-19 Account for the third quarter ending 30th September, 2020.

#### SUMMARY OF 2020 FOURTH QUARTER COVID-19 EXPENDITURE

S/N	PV. NO.	PAYMENT DESCRIPTION	AMOUNT	REMARKS
1	MOH/CAP/001/2020	Payment for Surveillance/Risk Communication and transportation for the month of July, 2020	7,500,000.00	Supporting documents duly sighted by Audit
2	MOH/CAP/002/2020	Payment for Surveillance/Risk Communication for the month of August, 2020	3,000,000.00	Supporting documents duly sighted by Audit
<b>TOTAL</b>			<b>10,500,000.00</b>	

#### AUDIT REMARKS

The documentary evidence of the above third quarter expenditures were examined by Audit and found to comply with extant laws guiding public expenditures.

The various expenditures were incurred on surveillances, risk communication and transportation.

#### RECOMMENDATION

Audit is satisfied with the expenditure documentation, response to Audit requests by the Covid-19 Committee Chairperson – Dr. (Mrs.) Betta Edu, and the retirement particulars.

Audit hereby advises that proper accountability in the use of the Covid-19 fund should continually be sustained.



**Comrade John M. Odey, CNA**  
**Auditor-General**

