

EBONYI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

AUDITED COVID-19 QUARTERLY BUDGET EXECUTION REPORT BY ADMINISTRATIVE SEGMENT

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

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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**

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 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 ADMINISTRATIVE SEGMENT

PERIOD: 4TH QUARTER (OCTOBER-DECEMBER, 2020)

SECTOR CODE	SECTOR 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)
		₦	₦	₦	₦	₦	₦	%
01	ADMINISTRATION	1,770,450,000.00	7,975,000,000.00	7,975,000,000.00	2,628,140,000.00	4,701,932,230.12	3,273,067,769.88	58.96
02	ECONOMIC	6,940,900,000.00	7,730,000,000.00	7,730,000,000.00	2,355,449,735.52	9,099,157,933.74	-1,369,157,933.74	117.71
03	JUDICIARY	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	100.00
04	REGIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05	SOCIAL SECTOR	140,900,000.00	12,810,000,000.00	12,810,000,000.00	7,750,197,253.99	13,837,098,939.90	-1,027,098,939.90	108.02
	TOTAL FOR ALL SECTORS	8,852,250,000.00	28,615,000,000.00	28,615,000,000.00	12,733,786,989.51	27,738,189,103.76	876,810,896.24	96.94
ORG CODE	MAIN ORGANIZATION							
11004001	MINISTRY OF INTERNAL SECURITY & BORDER PEACE	0.00	150,000,000.00	150,000,000.00	0.00	70,165,680.00	79,834,320.00	46.78
11020002	DEPARTMENT OF SMALL & MEDIUM ENTERPRISES	0.00	1,400,000,000.00	1,400,000,000.00	0.00	0.00	1,400,000,000.00	0.00
11020002	DEPARTMENT OF SMALL & MEDIUM ENTERPRISES	500,000,000.00	50,000,000.00	50,000,000.00	0.00	0.00	50,000,000.00	0.00
11020002	DEPARTMENT OF SMALL & MEDIUM ENTERPRISES	500,000,000.00	50,000,000.00	50,000,000.00	0.00	0.00	50,000,000.00	0.00
11003001	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	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
11003001	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	0.00	200,000,000.00	200,000,000.00	2,400,000.00	121,132,480.00	78,867,520.00	60.57
11020001	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	0.00	20,000,000.00	20,000,000.00	0.00	11,573,400.00	8,426,600.00	57.87
11020001	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	0.00	5,000,000.00	5,000,000.00	0.00	0.00	5,000,000.00	0.00
11020001	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	0.00	5,000,000.00	5,000,000.00	0.00	0.00	5,000,000.00	0.00

SECTOR CODE	SECTOR 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)
		₦	₦	₦	₦	₦	₦	%
11020001	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	0.00	100,000,000.00	100,000,000.00	0.00	0.00	100,000,000.00	0.00
11020001	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	0.00	20,000,000.00	20,000,000.00	7500,000.00	7500,000.00	19,250,000.00	3.75
11020001	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	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
11020001	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	200,000,000.00	100,000,000.00	100,000,000.00	0.00	0.00	100,000,000.00	0.00
11020001	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	70,450,000.00	100,000,000.00	100,000,000.00	0.00	0.00	100,000,000.00	0.00
23001001	MINISTRY OF INFORMATION & STATE ORIENTATION	0.00	50,000,000.00	50,000,000.00	1,880,000.00	25,283,501.46	24,716,498.54	50.57
12003001	EBONYI STATE HOUSE OF ASSEMBLY	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	100.00
	TOTAL ADMINISTRATION	1,770,450,000.00	7,975,000,000.00	7,975,000,000.00	2,628,140,000.00	4,701,932,230.12	3,273,067,769.88	58.96
66001001	MINISTRY OF HOUSING & URBAN DEVELOPMENT	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	100.00
15001001	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	0.00	100,000,000.00	100,000,000.00	0.00	0.00	100,000,000.00	0.00
15001001	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	0.00	130,000,000.00	130,000,000.00	0.00	0.00	130,000,000.00	0.00
22001001	MINISTRY OF COMMERCE & INDUSTRY	2,000,000,000.00	2,500,000,000.00	2,500,000,000.00	325,784,024.48	3,066,042,081.77	-566,042,081.77	122.64
22001001	MINISTRY OF COMMERCE & INDUSTRY	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	1,080,655,281.04	3,299,588,800.31	-1,299,588,800.31	164.98
22001001	MINISTRY OF COMMERCE & INDUSTRY	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
22001001	MINISTRY OF COMMERCE & INDUSTRY	300,000,000.00	150,000,000.00	150,000,000.00	0.00	0.00	150,000,000.00	0.00
22001001	MINISTRY OF COMMERCE & INDUSTRY	140,900,000.00	150,000,000.00	150,000,000.00	0.00	114,795,267.83	35,204,732.17	76.53

SECTOR CODE	SECTOR 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)
		₦	₦	₦	₦	₦	₦	%
34001001	MINISTRY OF WORKS & TRANSPORT	500,000,000.00	500,000,000.00	500,000,000.00	0.00	347,775,931.58	152,224,068.42	69.56
34001001	MINISTRY OF WORKS & TRANSPORT	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
34001001	MINISTRY OF WORKS & TRANSPORT	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
34001001	MINISTRY OF WORKS & TRANSPORT	300,000,000.00	500,000,000.00	500,000,000.00	151,045,800.00	288,445,462.07	211,554,537.93	57.69
	TOTAL ECONOMIC	6,940,900,000.00	7,730,000,000.00	7,730,000,000.00	2,355,449,735.52	9,099,157,933.74	-1,369,157,933.74	117.71
18011001	JUDICIAL SERVICE COMMISSION	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	100.00
	TOTAL JUDICIARY	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	100.00
21001001	MINISTRY OF HEALTH	0.00	150,000,000.00	150,000,000.00	24,213,000.00	65,234,427.00	84,765,573.00	43.49
21001001	MINISTRY OF HEALTH	0.00	60,000,000.00	60,000,000.00	0.00	48,018,100.00	11,981,900.00	80.03
21001001	MINISTRY OF HEALTH	0.00	100,000,000.00	100,000,000.00	0.00	61,457,600.00	38,542,400.00	61.46
21001001	MINISTRY OF HEALTH	0.00	50,000,000.00	50,000,000.00	6,614,000.00	10,746,500.00	39,253,500.00	21.49
21001001	MINISTRY OF HEALTH	0.00	120,000,000.00	120,000,000.00	0.00	82,296,400.00	37,703,600.00	68.58
21001001	MINISTRY OF HEALTH	0.00	150,000,000.00	150,000,000.00	3,160,000.00	29,020,786.00	120,979,214.00	19.35
21001001	MINISTRY OF HEALTH	0.00	30,000,000.00	30,000,000.00	0.00	29,625,730.85	374,269.15	98.75
21001001	MINISTRY OF HEALTH	0.00	100,000,000.00	100,000,000.00	37,944,000.00	123,699,524.49	-23,699,524.49	123.70
21001001	MINISTRY OF HEALTH	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
21001001	MINISTRY OF HEALTH	0.00	120,000,000.00	120,000,000.00	4,500,000.00	173,012,536.80	-53,012,536.80	144.18
21001001	MINISTRY OF HEALTH	0.00	320,000,000.00	320,000,000.00	23,305,500.00	372,608,876.19	-52,608,876.19	116.44
21001001	MINISTRY OF HEALTH	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
21001001	MINISTRY OF HEALTH	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
17001001	MINISTRY OF EDUCATION	0.00	50,000,000.00	50,000,000.00	0.00	140,900.00	49,859,100.00	0.28
17001001	MINISTRY OF EDUCATION	0.00	60,000,000.00	60,000,000.00	0.00	0.00	60,000,000.00	0.00
17021001	EBONYI STATE UNIVERSITY	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
	TOTAL SOCIAL	140,900,000.00	12,810,000,000.00	12,810,000,000.00	7,750,197,253.99	13,837,098,939.90	-1,027,098,939.90	108.02