

EBONYI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

AUDITED COVID-19 MONTHLY BUDGET EXECUTION REPORT (ADMINISTRATIVE SEGMENT)

FOR THE MONTH OF MARCH, 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 March, 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 31st March, 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 MARCH, 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 MARCH, 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 MARCH, 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 MARCH, 2021.

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

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

MONTHLY COVID - 19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT

PERIOD: MARCH 2021

| SECTOR CODE | SECTOR DESCRIPTION | FINAL BUDGET AMOUNT | MARCH 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 |
| | | ₦ | ₦ | ₦ | ₦ | % |
| 01 | ADMINISTRATION | 2,806,977,744.03 | 0.00 | 8,140,000.00 | 2,798,837,744.03 | 0.29 |
| 02 | ECONOMIC | 7,420,000,000.00 | 46,441,349.43 | 1,727,898,416.99 | 5,692,101,583.01 | 23.29 |
| 03 | JUDICIARY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04 | REGIONAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 05 | SOCIAL SECTOR | 10,985,348,800.00 | 578,205,266.15 | 1,853,909,238.93 | 9,131,439,561.07 | 16.88 |
| | TOTAL FOR ALL SECTOR | 21,212,326,544.03 | 624,646,615.58 | 3,589,947,655.92 | 17,622,378,888.11 | 16.92 |

| ORGANISATION CODE | MAIN ORGANIZATION | FINAL BUDGET AMOUNT | MARCH 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 |
| 11103200200 | DEPARTMENT OF SMALL & MEDIUM ENTERPRISES | 10,000,000.00 | 0.00 | 0.00 | 10,000,000.00 | 0.00 |
| 11103200200 | DEPARTMENT OF SMALL & MEDIUM ENTERPRISES | 10,000,000.00 | 0.00 | 0.00 | 10,000,000.00 | 0.00 |
| 16100100100 | OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT | 2,656,977,744.03 | 0.00 | 8,140,000.00 | 2,648,837,744.03 | 0.31 |
| 16100100100 | OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT | 100,000,000.00 | 0.00 | 0.00 | 100,000,000.00 | 0.00 |
| 12300100100 | MINISTRY OF INFORMATION & STATE ORIENTATION | 10,000,000.00 | 0.00 | 0.00 | 10,000,000.00 | 0.00 |
| 16400100100 | MINISTRY OF INTERNAL SECURITY & BORDER PEACE | 20,000,000.00 | 0.00 | 0.00 | 20,000,000.00 | 0.00 |
| | TOTAL ADMINISTRATION SECTOR | 2,806,977,744.03 | 0.00 | 8,140,000.00 | 2,798,837,744.03 | 0.29 |

| | | | | | | |
|--------------------|--|-------------------------|----------------------|-------------------------|-------------------------|--------------|
| 21500100100 | MINISTRY OF AGRICULTURE & NATURAL RESOURCES | 50,000,000.00 | 0.00 | 0.00 | 50,000,000.00 | 0.00 |
| 21500100100 | MINISTRY OF AGRICULTURE & NATURAL RESOURCES | 20,000,000.00 | 0.00 | 0.00 | 20,000,000.00 | 0.00 |
| 21500100100 | MINISTRY OF AGRICULTURE & NATURAL RESOURCES | 100,000,000.00 | 38,252,891.48 | 57,425,478.98 | 42,574,521.02 | 57.43 |
| 21500100100 | MINISTRY OF AGRICULTURE & NATURAL RESOURCES | 250,000,000.00 | 5,500,000.00 | 307,157,582.59 | -57,157,582.59 | 122.86 |
| 21500100100 | MINISTRY OF AGRICULTURE & NATURAL RESOURCES | 100,000,000.00 | 0.00 | 0.00 | 100,000,000.00 | 0.00 |
| 21500100100 | MINISTRY OF AGRICULTURE & NATURAL RESOURCES | 100,000,000.00 | 0.00 | 0.00 | 100,000,000.00 | 0.00 |
| 22700100100 | MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING | 40,000,000.00 | 800,000.00 | 2,960,000.00 | 37,040,000.00 | 7.40 |
| 22700100100 | MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING | 20,000,000.00 | 0.00 | 0.00 | 20,000,000.00 | 0.00 |
| 22700100100 | MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING | 20,000,000.00 | 0.00 | 0.00 | 20,000,000.00 | 0.00 |
| 22700100100 | MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING | 20,000,000.00 | 0.00 | 0.00 | 20,000,000.00 | 0.00 |
| 22700100100 | MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING | 3,000,000,000.00 | 0.00 | 0.00 | 3,000,000,000.00 | 0.00 |
| 22700100100 | MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING | 50,000,000.00 | 0.00 | 0.00 | 50,000,000.00 | 0.00 |
| 22700100100 | MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING | 50,000,000.00 | 0.00 | 0.00 | 50,000,000.00 | 0.00 |
| 22700100100 | MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING | 50,000,000.00 | 0.00 | 0.00 | 50,000,000.00 | 0.00 |
| 23400100100 | MINISTRY OF WORKS & TRANSPORT | 350,000,000.00 | 0.00 | 117,538,296.11 | 232,461,703.89 | 33.58 |
| 23400100100 | MINISTRY OF WORKS & TRANSPORT | 350,000,000.00 | 0.00 | 0.00 | 350,000,000.00 | 0.00 |
| 23400100100 | MINISTRY OF WORKS & TRANSPORT | 350,000,000.00 | 0.00 | 0.00 | 350,000,000.00 | 0.00 |
| 23400100100 | MINISTRY OF WORKS & TRANSPORT | 350,000,000.00 | 0.00 | 485,814,050.00 | -135,814,050.00 | 138.80 |
| 23400100100 | MINISTRY OF WORKS & TRANSPORT | 50,000,000.00 | 0.00 | 0.00 | 50,000,000.00 | 0.00 |
| 26900100100 | MINISTRY OF MARKET DEVELOPMENT & MANAGEMENT | 2,000,000,000.00 | 1,888,457.95 | 1,888,457.95 | 1,998,111,542.05 | 0.09 |
| 26900100100 | MINISTRY OF MARKET DEVELOPMENT & MANAGEMENT | 100,000,000.00 | 0.00 | 755,114,551.36 | -655,114,551.36 | 755.11 |
| | TOTAL ECONOMIC SECTOR | 7,420,000,000.00 | 46,441,349.43 | 1,727,898,416.99 | 5,692,101,583.01 | 23.29 |
| | | | | | | |

| | | | | | | |
|--------------------|----------------------------|--------------------------|-----------------------|-------------------------|-------------------------|--------------|
| 51700100100 | MINISTRY OF EDUCATION | 20,000,000.00 | 0.00 | 0.00 | 20,000,000.00 | 0.00 |
| 51700100100 | MINISTRY OF EDUCATION | 20,000,000.00 | 0.00 | 0.00 | 20,000,000.00 | 0.00 |
| 51702100100 | EBONYI STATE UNIVERSITY | 3,400,000,000.00 | 0.00 | 0.00 | 3,400,000,000.00 | 0.00 |
| 52100100100 | MINISTRY OF HEALTH | 1,080,000.00 | 0.00 | 200,000.00 | 880,000.00 | 18.52 |
| 52100100100 | MINISTRY OF HEALTH | 97,929,500.00 | 0.00 | 5,000,000.00 | 92,929,500.00 | 5.11 |
| 52100100100 | MINISTRY OF HEALTH | 38,702,500.00 | 0.00 | 0.00 | 38,702,500.00 | 0.00 |
| 52100100100 | MINISTRY OF HEALTH | 13,300,000.00 | 0.00 | 0.00 | 13,300,000.00 | 0.00 |
| 52100100100 | MINISTRY OF HEALTH | 1,700,000.00 | 0.00 | 0.00 | 1,700,000.00 | 0.00 |
| 52100100100 | MINISTRY OF HEALTH | 51,094,500.00 | 0.00 | 0.00 | 51,094,500.00 | 0.00 |
| 52100100100 | MINISTRY OF HEALTH | 10,000,000.00 | 0.00 | 0.00 | 10,000,000.00 | 0.00 |
| 52100100100 | MINISTRY OF HEALTH | 24,577,800.00 | 0.00 | 0.00 | 24,577,800.00 | 0.00 |
| 52100100100 | MINISTRY OF HEALTH | 800,000,000.00 | 0.00 | 47,690,006.65 | 752,309,993.35 | 5.96 |
| 52100100100 | MINISTRY OF HEALTH | 255,870,000.00 | 3,000,000.00 | 37,000,000.00 | 218,870,000.00 | 14.46 |
| 52100100100 | MINISTRY OF HEALTH | 50,000,000.00 | 0.00 | 0.00 | 50,000,000.00 | 0.00 |
| 52100100100 | MINISTRY OF HEALTH | 3,000,000,000.00 | 200,000,000.00 | 205,736,000.00 | 2,794,264,000.00 | 6.86 |
| 52100100100 | MINISTRY OF HEALTH | 3,000,000,000.00 | 375,205,266.15 | 1,558,283,232.28 | 1,441,716,767.72 | 51.94 |
| 52100100100 | MINISTRY OF HEALTH | 1,094,500.00 | 0.00 | 0.00 | 1,094,500.00 | 0.00 |
| 52100100101 | MINISTRY OF HEALTH | 200,000,000.00 | 0.00 | 0.00 | 200,000,000.00 | 0.00 |
| | TOTAL SOCIAL SECTOR | 10,985,348,800.00 | 578,205,266.15 | 1,853,909,238.93 | 9,131,439,561.07 | 16.88 |