

# EBONYI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

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

FOR THE MONTH OF APRIL, 2021



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 Monthly Budget Execution Report of the Government of Ebonyi State of Nigeria for the month of April, 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 30th April, 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 APRIL, 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 APRIL, 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 APRIL, 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 APRIL, 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: APRIL 2021

SECTOR CODE	SECTOR DESCRIPTION	FINAL BUDGET AMOUNT (A)	APRIL 2021 ACTUAL COVID-19 EXPENDITURE (B)	YEAR-TO-DATE ACTUAL COVID-19 EXPENDITURE (C)	BUDGET BALANCE (D) D = A-C	PERCENTAGE (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	275,503,969.62	2,003,402,386.61	5,416,597,613.39	27.00
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	289,857,337.17	2,143,766,576.10	8,841,582,223.90	19.51
	<b>TOTAL FOR ALL SECTOR</b>	<b>21,212,326,544.03</b>	<b>565,361,306.79</b>	<b>4,155,308,962.71</b>	<b>17,057,017,581.32</b>	<b>19.59</b>

ORGANISATION CODE	MAIN ORGANIZATION	FINAL BUDGET AMOUNT (A)	APRIL 2021 ACTUAL COVID-19 EXPENDITURE (B)	YEAR-TO-DATE ACTUAL COVID-19 EXPENDITURE (C)	BUDGET BALANCE (D) D = A-C	PERCENTAGE (E) E=(C/A)*100
<b>11103200200</b>	DEPARTMENT OF SMALL & MEDIUM ENTERPRISES	10,000,000.00	0.00	0.00	10,000,000.00	0.00
<b>11103200200</b>	DEPARTMENT OF SMALL & MEDIUM ENTERPRISES	10,000,000.00	0.00	0.00	10,000,000.00	0.00
<b>16100100100</b>	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
<b>16100100100</b>	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	100,000,000.00	0.00	0.00	100,000,000.00	0.00
<b>12300100100</b>	MINISTRY OF INFORMATION & STATE ORIENTATION	10,000,000.00	0.00	0.00	10,000,000.00	0.00
<b>16400100100</b>	MINISTRY OF INTERNAL SECURITY & BORDER PEACE	20,000,000.00	0.00	0.00	20,000,000.00	0.00
	<b>TOTAL ADMINISTRATION SECTOR</b>	<b>2,806,977,744.03</b>	<b>0.00</b>	<b>8,140,000.00</b>	<b>2,798,837,744.03</b>	<b>0.29</b>

<b>21500100100</b>	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	50,000,000.00	0.00	0.00	50,000,000.00	0.00
<b>21500100100</b>	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	20,000,000.00	0.00	0.00	20,000,000.00	0.00
<b>21500100100</b>	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	100,000,000.00	20,504,142.32	77,929,621.30	22,070,378.70	77.93
<b>21500100100</b>	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	250,000,000.00	108,178,234.70	415,335,817.29	-165,335,817.29	166.13
<b>21500100100</b>	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	100,000,000.00	72,081,975.00	72,081,975.00	27,918,025.00	72.08
<b>21500100100</b>	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	100,000,000.00	0.00	0.00	100,000,000.00	0.00
<b>22700100100</b>	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	40,000,000.00	0.00	2,960,000.00	37,040,000.00	7.40
<b>22700100100</b>	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	20,000,000.00	0.00	0.00	20,000,000.00	0.00
<b>22700100100</b>	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	20,000,000.00	0.00	0.00	20,000,000.00	0.00
<b>22700100100</b>	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	20,000,000.00	0.00	0.00	20,000,000.00	0.00
<b>22700100100</b>	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	3,000,000,000.00	0.00	0.00	3,000,000,000.00	0.00
<b>22700100100</b>	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	50,000,000.00	0.00	0.00	50,000,000.00	0.00
<b>22700100100</b>	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	50,000,000.00	0.00	0.00	50,000,000.00	0.00
<b>22700100100</b>	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	50,000,000.00	0.00	0.00	50,000,000.00	0.00
<b>23400100100</b>	MINISTRY OF WORKS & TRANSPORT	350,000,000.00	0.00	117,538,296.11	232,461,703.89	33.58
<b>23400100100</b>	MINISTRY OF WORKS & TRANSPORT	350,000,000.00	0.00	0.00	350,000,000.00	0.00
<b>23400100100</b>	MINISTRY OF WORKS & TRANSPORT	350,000,000.00	0.00	0.00	350,000,000.00	0.00
<b>23400100100</b>	MINISTRY OF WORKS & TRANSPORT	350,000,000.00	0.00	485,814,050.00	-135,814,050.00	138.80
<b>23400100100</b>	MINISTRY OF WORKS & TRANSPORT	50,000,000.00	0.00	0.00	50,000,000.00	0.00
<b>26900100100</b>	MINISTRY OF MARKET DEVELOPMENT & MANAGEMENT	2,000,000,000.00	74,739,617.60	76,628,075.55	1,923,371,924.45	3.83
<b>26900100100</b>	MINISTRY OF MARKET DEVELOPMENT & MANAGEMENT	100,000,000.00	0.00	755,114,551.36	-655,114,551.36	755.11
	<b>TOTAL ECONOMIC SECTOR</b>	<b>7,420,000,000.00</b>	<b>275,503,969.62</b>	<b>2,003,402,386.61</b>	<b>5,416,597,613.39</b>	<b>27.00</b>

<b>51700100100</b>	MINISTRY OF EDUCATION	20,000,000.00	0.00	0.00	20,000,000.00	0.00
<b>51700100100</b>	MINISTRY OF EDUCATION	20,000,000.00	0.00	0.00	20,000,000.00	0.00
<b>51702100100</b>	EBONYI STATE UNIVERSITY	3,400,000,000.00	0.00	0.00	3,400,000,000.00	0.00
<b>52100100100</b>	MINISTRY OF HEALTH	1,080,000.00	0.00	200,000.00	880,000.00	18.52
<b>52100100100</b>	MINISTRY OF HEALTH	97,929,500.00	0.00	5,000,000.00	92,929,500.00	5.11
<b>52100100100</b>	MINISTRY OF HEALTH	38,702,500.00	0.00	0.00	38,702,500.00	0.00
<b>52100100100</b>	MINISTRY OF HEALTH	13,300,000.00	0.00	0.00	13,300,000.00	0.00
<b>52100100100</b>	MINISTRY OF HEALTH	1,700,000.00	0.00	0.00	1,700,000.00	0.00
<b>52100100100</b>	MINISTRY OF HEALTH	51,094,500.00	0.00	0.00	51,094,500.00	0.00
<b>52100100100</b>	MINISTRY OF HEALTH	10,000,000.00	0.00	0.00	10,000,000.00	0.00
<b>52100100100</b>	MINISTRY OF HEALTH	24,577,800.00	0.00	0.00	24,577,800.00	0.00
<b>52100100100</b>	MINISTRY OF HEALTH	800,000,000.00	0.00	47,690,006.65	752,309,993.35	5.96
<b>52100100100</b>	MINISTRY OF HEALTH	255,870,000.00	0.00	37,000,000.00	218,870,000.00	14.46
<b>52100100100</b>	MINISTRY OF HEALTH	50,000,000.00	0.00	0.00	50,000,000.00	0.00
<b>52100100100</b>	MINISTRY OF HEALTH	3,000,000,000.00	217,323,381.92	423,059,381.92	2,576,940,618.08	14.10
<b>52100100100</b>	MINISTRY OF HEALTH	3,000,000,000.00	72,533,955.25	1,630,817,187.53	1,369,182,812.47	54.36
<b>52100100100</b>	MINISTRY OF HEALTH	1,094,500.00	0.00	0.00	1,094,500.00	0.00
<b>52100100101</b>	MINISTRY OF HEALTH	200,000,000.00	0.00	0.00	200,000,000.00	0.00
	<b>TOTAL SOCIAL SECTOR</b>	<b>10,985,348,800.00</b>	<b>289,857,337.17</b>	<b>2,143,766,576.10</b>	<b>8,841,582,223.90</b>	<b>19.51</b>