

EBONYI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

AUDITED COVID-19 MONTHLY BUDGET EXECUTION REPORT BY ADMINISTRATIVE SEGMENT

FOR THE MONTH OF SEPTEMBER, 2020



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**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 September 2020 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 budget execution by the State Government for the period ended 30th September, 2020 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

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 September, 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 month of September, 2020.

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 September, 2020.

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 September, 2020.

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: SEPTEMBER 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)	SEPTEMBER 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	120,528,080.00	2,073,792,230.12	5,901,207,769.88	26.00
02	ECONOMIC	6,940,900,000.00	7,730,000,000.00	7,730,000,000.00	270,552,123.00	6,743,708,198.22	986,291,801.78	87.24
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	2,356,886,286.38	6,086,901,685.91	6,723,098,314.09	47.52
	TOTAL FOR ALL SECTORS	8,852,250,000.00	28,615,000,000.00	28,615,000,000.00	2,747,966,489.38	15,004,402,114.25	13,610,597,885.75	52.44
ORG CODE	MAIN ORGANIZATION							
11004001	MINISTRY OF INTERNAL SECURITY & BORDER PEACE	0.00	150,000,000.00	150,000,000.00	554,680.00	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	108,400,000.00	1,581,384,400.00	2,418,615,600.00	39.53
11003001	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	0.00	200,000,000.00	200,000,000.00	0.00	118,732,480.00	81,267,520.00	59.37
11020001	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	0.00	20,000,000.00	20,000,000.00	11,573,400.00	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)	SEPTEMBER 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	0.00	0.00
11020001	MINISTRY OF HUMAN CAPITAL DEVELOPMENT & MONITORING	0.00	20,000,000.00	20,000,000.00	0.00		0.00	0.00
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	0.00	23,403,501.46	26,596,498.54	46.81
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	120,528,080.00	2,073,792,230.12	5,781,207,769.88	26.00
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	2,500,000,000	2,500,000,000	28,825,728.00	2,740,258,057.29	(240,258,057.29)	109.61
22001001	MINISTRY OF COMMERCE & INDUSTRY	2,000,000,000	2,000,000,000	2,000,000,000	119,830,612.80	2,218,933,519.27	(218,933,519.27)	110.95
22001001	MINISTRY OF COMMERCE & INDUSTRY	500,000,000.00	500,000,000.00	500,000,000.00	7,362,878.92	623,976,143.78	(123,976,143.78)	124.80
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)	SEPTEMBER 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	114,532,903.28	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	0.00	163,970,889.35	336,029,110.65	32.79
34001001	MINISTRY OF WORKS & TRANSPORT	500,000,000.00	500,000,000.00	500,000,000.00	0.00	196,598,727.05	303,401,272.95	39.32
34001001	MINISTRY OF WORKS & TRANSPORT	500,000,000.00	500,000,000.00	500,000,000.00	0.00	137,399,662.07	362,600,337.93	27.48
	TOTAL ECONOMIC	3,800,000,000.00	7,730,000,000.00	7,730,000,000.00	270,552,123.00	6,743,708,198.22	986,291,801.78	87.24
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	-	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	350,000.00	41,021,427.00	108,978,573.00	27.35
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	0.00	4,132,500.00	45,867,500.00	8.27
21001001	MINISTRY OF HEALTH	0.00	120,000,000.00	120,000,000.00	1,796,400.00	82,296,400.00	37,703,600.00	68.58
21001001	MINISTRY OF HEALTH	0.00	150,000,000.00	150,000,000.00	0.00	25,860,786.00	124,139,214.00	17.24
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	0.00	85,755,524.49	14,244,475.51	85.76
21001001	MINISTRY OF HEALTH	0.00	1,500,000,000.00	1,500,000,000.00	5,045,336.00	119,104,141.00	1,380,895,859.00	7.94
21001001	MINISTRY OF HEALTH	0.00	120,000,000.00	120,000,000.00	0.00	168,512,536.80	(48,512,536.80)	140.43
21001001	MINISTRY OF HEALTH	0.00	320,000,000.00	320,000,000.00	0.00	349,303,376.19	(29,303,376.19)	109.16
21001001	MINISTRY OF HEALTH	0.00	4,000,000,000.00	4,000,000,000.00	1,017,017,388.34	2,558,198,715.43	1,441,801,284.57	63.95
21001001	MINISTRY OF HEALTH	0.00	3,000,000,000.00	3,000,000,000.00	1,332,677,162.04	2,513,473,948.15	486,526,051.85	83.78
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	2,356,886,286.38	6,086,901,685.91	6,723,098,314.09	47.52