

BAUCHI STATE GOVERNMENT OF NIGERIA

COVID-19 BUDGET EXECUTION REPORT

FOR

DECEMBER, 2020

GOVERNMENT OF BAUCHI STATE

FINANCIAL STATEMENT ON COVID-19 FOR THE MONTH ENDED
31ST DECEMBER, 2020

REPORT OF THE AUDITOR GENERAL:

Bauchi State is eligible to receive Performance-Based-Grant Financing from the Federal Government subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program to provide Fiscal Relief to States in response to **Covid-19**.

The Monthly Budget Execution Reports of the Government of Bauchi State of Nigeria for the Month ended **31st December, 2020** on the **Covid-19** Related Funds had been submitted to me.

The report have been Audited by me in accordance with Section **125** Sub-section **2** of the Constitution of the Federal Republic of Nigeria **1999** (as amended) and the Bauchi State Audit Law of **2012**.

In the course of the Audit, I performed financial and Compliance Audit in accordance with International Standards on Auditing ('ISSAIS').

I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the Audit.

This Audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, the Published Monthly Reports on the **Covid-19** Budget Implementation by Bauchi State presents fairly and completely in all material respects, expenditures incurred and funds received against **Covid-19** Recovery Program by the State for the **Month** ended **31st December, 2020** as required in line with International Public Sector Accounting Standards (**IPSAS**) and the applicable laws and regulations.



RILWAN T. BALA CMA,
(DIRECTOR AUDIT),
FOR: AUDITOR GENERAL,
BAUCHI STATE.

DISCLOSURE

In the course of Auditing we have scrutinized all the transactions (Books of Accounts and Records) we took into cognizance of the special nature of the exercise. The payment of Salaries and Wages to Covid-19 Budget Response MDAs' Personnel Cost was paramount so as to assist in managing of Covid-19 Patient and the control of the spread of the Pandemic in the state.

The protocol of the transactions in terms of bidding documents, request for quotations and other procurement procedures were difficult because of the urgency of the transactions. In a bid to save lives other protocols were skipped for good.

However, all these were later verified and found to be in order and complied with the **ISSAI 5510** and **5520** requirement.

I have received all information necessary for my Work. Moreover, I have a reasonable assurance that all the transactions represent true and fair view position of the state affairs of Bauchi State for Month ended **31st December, 2020**.


RILWAN T. BALA CNA,
(DIRECTOR AUDIT),
FOR: AUDITOR GENERAL,
BAUCHI STATE.



BAUCHI STATE GOVERNMENT OF NIGERIA					
OFFICE OF THE ACCOUNTANT-GENERAL					
COVID - 19 BUDGET EXECUTION REPORT ON REVENUE AS AT DECEMBER, 2020					
S/N	Expenditure Item	Note	2020 Amended Budget (Covid - Responsive)	Actual Covid - Responsive for December, 2020	Cumulative Actual for Year (March - December, 2020)
1	Opening Balance				64,216,647.10
2	State Government Covid Fund	1 Nil	23,953,267,251.82	50,000,000.00	3,822,941,347.29
					-
3	Transfer from Federal Government	2 Nil	1,000,000,000.00	NIL	1,000,000,000.00
					-
4	Support from Development Partners	3 Nil	900,000,000.00	NIL	72,710,000.00
					-
5	Borrowed Fund	4 Nil	7,000,000,000.00	NIL	NIL
					-
6	Donations	5 Nil	900,000,000.00	NIL	13,372,114.90
	TOTAL	#	33,753,267,251.82	50,000,000.00	4,973,240,109.29

Prepared by: ABDULLAZIZ MUHAMMAD SANUSI Checked by: SAMIRA CARBA Approved by: SIRIAYO MUHAMMAD SANUSI
 Designation: ACCOUNTANT Designation: Dir. Finance Account Designation: DIRECTOR OPERATIONS
 Signature/Date: [Signature] 26/1/2021 Signature/Date: [Signature] 26/1/2021 Signature/Date: [Signature] 26/1/2021

BAUCHI STATE GOVERNMENT OF NIGERIA
OFFICE OF THE ACCOUNTANT-GENERAL

COVID - 19 BUDGET EXECUTION REPORT ON EXPENDITURES AS AT DECEMBER, 2020

S/N	Expenditure Item	Note	Original Budget	2020 Amended Budget (Covid - Responsive)	Actual Covid - Responsive for December, 2020	Cumulative Actual for Year (March - December, 2020)
1	Salaries and Wages	6	Nil	5,703,485,615.00	602,008,225.88	2,422,298,548.17
						NIL
2	Overhead Costs	7	Nil	2,563,749,000.00	66,014,150.00	1,483,279,138.42
						-
3	Other Expenditures	8	Nil	Nil	0	-
						-
	Total Recurrent		Nil	8,267,234,615.00	668,022,375.88	3,905,577,686.59
						-
4	Capital	9	Nil	15,686,032,637.00	3,533,267,966.91	5,064,834,735.70
	GRAND TOTAL		#	23,953,267,252.00	4,201,290,342.79	8,970,412,422.29

Prepared by: Ali Hamidu

Checked by: Awwalu Sule JAL

Authorized by: DR. Ridwan Mohammed

Designation: Head Accounts

Designation: DFA

Designation: EC BSRHEDA

Signature/Date: [Signature] 31/12/2020

Signature/Date: [Signature] 31/12/2020

Signature/Date: [Signature] 31/12/2020

BAUCHI STATE GOVERNMENT OF NIGERIA							
OFFICE OF THE ACCOUNTANT-GENERAL							
COVID-19 IMPLEMENTATION REPORT BY ADMINISTRATIVE CLASSIFICATION							
PERIOD : DECEMBER, 2020							
ORIGINAL CODE	SECTOR	APPROVED COVID - 19 BUDGET 2020 (ORIGINAL BUDGET)	PERFORMANCE (MARCH. TO NOVEMBER.)	DECEMBER	PAYMENTS TO DATE	BUDGET BALANCE	% PERFORMANCE OF ACTUAL AGAINST 2020 ORIGINAL BUDGET
01	ADMINISTRATION	3,084,115,000.00	1,551,504,029.04	76,416,865.15	1,627,920,894.19	1,456,194,105.81	52.78%
02	ECONOMIC	4,628,781,537.00	633,480,793.99	2,500,000.00	635,980,793.99	3,992,800,743.01	13.74%
03	LAW AND JUSTICE	0	0	0	-	-	0.00%
04	REGIONAL	0	0	0	-	-	0.00%
05	SOCIAL SECTOR	16,240,370,714.82	2,584,137,256.40	4,122,373,477.71	6,706,510,734.11	9,533,859,980.71	41.30%
TOTAL	TOTAL FOR ALL SECTORS	23,953,267,251.82	4,769,122,079.43	4,201,290,342.86	8,970,412,422.29	14,982,854,829.53	1.08
CODE	PROJECT TITLE	APPROVED COVID - 19 BUDGET 2020 (ORIGINAL BUDGET)	PERFORMANCE (MARCH. TO NOVEMBER.)	DECEMBER	PAYMENTS TO DATE	BUDGET BALANCE	% PERFORMANCE OF ACTUAL AGAINST 2020 ORIGINAL
	ADMINISTRATION						
011100200100	DEPUTY GOVERNOR'S OFFICE	430,000,000	593,216,914.55		593,216,914.55	163,216,914.55	137.96%
011101300200	SEMA	824,115,000	218,492,025.98	35,187,072.08	253,679,098.06	570,435,901.94	30.78%
015500100100	MINISTRY OF LOCAL GOVERNMENT	250,000,000	84,363,939.02		84,363,939.02		
011101300100	GOVERNOR'S OFFICE	1,000,000,000	610,255,254.54	27,000,000.00	637,255,254.54		
011101300400	BAUCHI STATE SOCIAL INVESTMENT	280,000,000	14,359,163.07	14,229,793.07	28,588,956.14		
015400100100	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE	300,000,000	30,816,731.88		30,816,731.88	269,183,268.12	10.27%
TOTAL 1		3,084,115,000.00	1,551,504,029.04	76,416,865.15	1,627,920,894.19	676,402,255.51	1.79
	ECONOMIC						
021500100100	MIN. OF AGRICULTURE AND RURAL	650,000,000	527,791,729.97		527,791,729.97	122,208,270.03	81.20%
021500300100	STATE AGRIC. DEVELOPMENT PROG	300,000,000	-		-	300,000,000.00	0.00%
021500300100	BASAC	400,000,000	700,000.00	1,250,000.00	1,950,000.00	398,050,000.00	0.49%
022205100100	MINISTRY OF COOPERATIVES AND HOUSING	2,250,000,000	29,307,237.88		29,307,237.88	2,220,692,762.12	1.30%
025600100100	MINISTRY OF ENVIRONMENT AND HOUSING	200,000,000	40,000,000.00	1,250,000.00	41,250,000.00	158,750,000.00	20.63%
023800100100	STATE PLANNING COMMISSION	601,032,637	16,509,163.07		16,509,163.07	584,523,473.93	2.75%
	BASEPA	227,748,900	19,172,663.07		19,172,663.07		
TOTAL 2		4,628,781,537.00	633,480,793.99	2,500,000.00	635,980,793.99	3,784,224,506.08	1.06
	LAW AND JUSTICE						

TOTAL 3		0	0	0	0	0	0
	REGIONAL	0	0	0	0	0	0
TOTAL 4							
	SOCIAL SECTOR						
051700100100	MINISTRY OF EDUCATION	2,250,000,000	348,889,532.56	42,548,733.75	391,438,266.31	1,858,561,733.69	17.40%
052100100100	MINISTRY OF HEALTH	5,645,138,368	526,803,508.01	3,097,945,481.92	3,624,748,989.93	2,020,389,378.40	64.21%
052100300100	PRIMARY HEALTH CARE DEVELOPME	3,394,994,224	388,334,620.78	79,234,278.92	467,568,899.70	2,927,425,324.43	13.77%
052110200100	HOSPITAL MANAGEMENT BOARD	4,040,238,122	1,223,703,185.51	883,309,546.29	2,107,012,731.80		
052111300100	DRUGS AND MEDICAL CONSUMABLE	260,000,000	4,339,037.91	1,371,845.97	5,710,883.88		
053900100100	MINISTRY OF YOUTH AND SPORTS I	350,000,000	18,043,637.88	9,298,109.37	27,341,747.25		
053900200100	BAUCHI STATE COMMISSION FOR YOUTH AND WOMEN REHAB AND DEVELOPMENT	300,000,000	74,023,733.75	8,665,481.49	82,689,215.24	217,310,784.76	27.56%
TOTAL 5		16,240,370,714.82	2,584,137,256.40	4,122,373,477.71	6,706,510,734.11	7,023,687,221.28	1.23
	TOTAL FOR ALL MDA'S	23,953,267,251.82	4,769,122,079.43	4,201,290,342.86	8,970,412,422.29	11,484,313,982.87	

DECEMBER, 2020 COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT

CODE	PROJECT TITLE	APPROVED COVID - 19 BUDGET 2020	PERFORMANCE (MARCH. TO NOVEMBER.)	DECEMBER	PAYMENTS TO DATE	BUDGET BALANCE	% PERFORMANCE YEAR TO DATE AGAINST 2020 ORIGINAL BUDGET
	Reform of Government and Governance (General)	1,980,000,000	1,318,652,840	27,000,000	1,345,652,839.99	634,347,160.01	67.96%
	Enhancing Skills and Knowledge (General)	4,201,032,637	893,890,426	43,798,734	937,689,159.35	3,263,343,477.65	22.32%
	Societal Re-Orientation (General)	3,354,115,000	262,158,427	49,416,865	311,575,292.08	3,042,539,707.92	9.29%
	Roads (General)	427,748,900	59,172,663	1,250,000	60,422,663.07	367,326,236.93	14.13%
	Youths (General)	650,000,000	92,067,372	17,963,591	110,030,962.49	539,969,037.51	16.93%
	Improvement to human health (General)	13,340,370,715	2,143,180,352	4,061,861,153	6,205,041,505.31	7,135,329,209.51	46.51%
	TOTAL FOR ALL MDA'S FUN	23,953,267,251.82	4,769,122,079.43	4,201,290,342.86	8,970,412,422.29	14,982,854,829.53	