

**BAUCHI STATE GOVERNMENT OF NIGERIA**

**COVID-19 BUDGET EXECUTION REPORT**

**FOR**

**AUGUST, 2020**

**GOVERNMENT OF BAUCHI STATE**

**FINANCIAL STATEMENT ON COVID-19 AS AT 31<sup>ST</sup> AUGUST, 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 of March, 2020 – August, 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 period March, 2020 – 31<sup>st</sup> August, 2020 as required in line with International Public Sector Accounting Standards (IPSAS) and the applicable laws and regulations.

  
  
**Alh. Abdu Usman Ayu** B.Sc. MBA, FCNA,  
Auditor General,  
Bauchi State.

BAUCHI STATE GOVERNMENT OF NIGERIA						
OFFICE OF THE ACCOUNTANT-GENERAL						
COVID - 19 BUDGET EXECUTION REPORT ON REVENUE AS AT AUGUST, 2020						
S/N	Expenditure Item	Note	ORI GIN AL AP PR OV	2020 Amended Budget (Covid - Responsive)	Actual Covid - Responsive for August, 2020	Cumulative Actual for Year (March - August, 2020)
1	Opening Balance				64,216,647.10	64,216,647.10
2	State Government Covid Fund	1	Nil	23,953,267,251.82	910,811,467.80	910,811,467.80
3	Transfer from Federal Government	2	Nil	1,000,000,000.00	NIL	NIL
4	Support from Development Partners	3	Nil	900,000,000.00	NIL	NIL
5	Borrowed Fund	4	Nil	7,000,000,000.00	NIL	NIL
6	Donations	5	Nil	900,000,000.00	NIL	NIL
<b>TOTAL</b>				<b># 33,753,267,251.82</b>	<b>975,028,114.90</b>	<b>975,028,114.90</b>

Prepared by: Wahid Isaac Abdullahi Checked by: SIRAH SO MUTHUJAN Authorized by: KABIR GARBA-GAMHAMA  
 Designation: CHIEF ACCOUNTANTS OFFICER Designation: DIRECTOR OPERATIONS Designation: LAG - OPERATIONS  
 Signature/Date: [Signature] 23/09/2020 Signature/Date: [Signature] 23/09/2020

**BAUCHI STATE GOVERNMENT OF NIGERIA**  
**OFFICE OF THE ACCOUNTANT-GENERAL**

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

S/N	Expenditure Item	Note	Original Budget	2020 Amended Budget (Covid - Responsive)	Actual Covid - Responsive for August, 2020	Cumulative Actual for Year (March - August, 2020)
1	Salaries and Wages	6	Nil	5,703,485,615.00	NIL	NIL
2	Overhead Costs	7	Nil	2,563,749,000.00	493,935,843.87	493,935,843.87
3	Other Expenditures	8	Nil	Nil	Nil	Nil
	<b>Total Recurrent</b>		<b>Nil</b>	<b>8,267,234,615.00</b>	<b>493,935,843.87</b>	<b>493,935,843.87</b>
4	Capital	9	Nil	15,686,032,637.00	416,875,624.00	416,875,624.00
	<b>GRAND TOTAL</b>		<b>#</b>	<b>23,953,267,252.00</b>	<b>910,811,467.87</b>	<b>910,811,467.87</b>

Prepared by: ALI HAMIDU

Designation: HED ACCI

Signature/Date: Hamidu 23/9/2020

Checked by: Auwaly Shehu Jalo Authorized by: DR Rilwanu mohammed

Designation: DAF BSPHCOA Designation: EC BSPHCOA

Signature/Date: [Signature] 23/9/2020 Signature/Date: [Signature] 23/09/2020

EC BSPHCOA

BAUCHI STATE GOVERNMENT OF NIGERIA							
OFFICE OF THE ACCOUNTANT-GENERAL							
COVID-19 IMPLEMENTATION REPORT BY ADMINISTRATIVE CLASSIFICATION							
PERIOD : AUGUST, 2020							
ORIGINAL CODE	SECTOR	APPROVED COVID - 19 BUDGET 2020 (ORIGINAL BUDGET)	PERFORMANCE (MARCH. TO JULY.)	AUGUST	PAYMENTS TO DATE	BUDGET BALANCE	% PERFORMANCE OF ACTUAL AGAINST 2020 ORIGINAL BUDGET
01	ADMINISTRATION	3,084,115,000.00	512,974,167.80	-	512,974,167.80	2,571,140,832.20	16.63%
02	ECONOMIC	4,628,781,537.00	2,740,000.00	3,230,500.00	5,970,500.00	4,622,811,037.00	0.13%
03	LAW AND JUSTICE	0	0	0	-	-	0.00%
04	REGIONAL	0	0	0	-	-	0.00%
05	SOCIAL SECTOR	16,240,370,714.82	189,899,176.00	201,967,624.00	391,866,800.00	15,848,503,914.82	2.41%
<b>TOTAL</b>	<b>TOTAL FOR ALL SECTORS</b>	<b>23,953,267,251.82</b>	<b>705,613,343.80</b>	<b>205,198,124.00</b>	<b>910,811,467.80</b>	<b>23,042,455,784.02</b>	<b>0.19</b>
CODE	PROJECT TITLE	APPROVED COVID - 19 BUDGET 2020 (ORIGINAL BUDGET)	PERFORMANCE (MARCH. TO JULY.)	AUGUST	PAYMENTS TO DATE	BUDGET BALANCE	% PERFORMANCE OF ACTUAL AGAINST 2020 ORIGINAL
	<b>ADMINISTRATION</b>						
011100200100	DEPUTY GOVERNOR'S OFFICE	430,000,000	303,766,667.80		303,766,667.80	126,233,332.20	70.64%
011101300200	SEMA	824,115,000	194,527,500.00		194,527,500.00	629,587,500.00	23.60%
015500100100	MINISTRY OF LOCAL GOVERNMENT	250,000,000			-		
011101300100	GOVERNOR'S OFFICE	1,000,000,000	4,000,000.00		4,000,000.00		
011101300400	BAUCHI STATE SOCIAL INVESTMEN	280,000,000			-		
015400100100	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE	300,000,000	10,680,000.00		10,680,000.00	289,320,000.00	3.56%
<b>TOTAL 1</b>		<b>3,084,115,000.00</b>	<b>512,974,167.80</b>	<b>-</b>	<b>512,974,167.80</b>	<b>1,045,140,832.20</b>	<b>0.98</b>
	<b>ECONOMIC</b>						
021500100100	MIN. OF AGRICULTURE AND RURAL	650,000,000			-	650,000,000.00	0.00%
021500300100	STATE AGRIC. DEVELOPMENT PROG	300,000,000			-	300,000,000.00	0.00%
021500300100	BASAC	400,000,000			-	400,000,000.00	0.00%
022205100100	MINISTRY OF COOPERATIVES AND	2,250,000,000	2,470,000.00		2,470,000.00	2,247,530,000.00	0.11%
025600100100	MINISTRY OF ENVIRONMENT AND HOUSING	200,000,000			-	200,000,000.00	0.00%
023800100100	STATE PLANNING COMMISSION	601,032,637			-	601,032,637.00	0.00%
	BASEPA	227,748,900	270,000.00	3,230,500.00	3,500,500.00		
<b>TOTAL 2</b>		<b>4,628,781,537.00</b>	<b>2,740,000.00</b>	<b>3,230,500.00</b>	<b>5,970,500.00</b>	<b>4,398,562,637.00</b>	<b>0.00</b>
	<b>LAW AND JUSTICE</b>						

<b>TOTAL 3</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>REGIONAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL 4</b>							
	<b>SOCIAL SECTOR</b>						
051700100100	MINISTRY OF EDUCATION	2,250,000,000	5,000,000.00		5,000,000.00	2,245,000,000.00	0.22%
052100100100	MINISTRY OF HEALTH	5,645,138,368	168,880,476.00	71,104,274.00	239,984,750.00	5,405,153,618.33	4.25%
052100300100	PRIMARY HEALTH CARE DEVELOPMENT	3,394,994,224	16,018,700.00	130,863,350.00	146,882,050.00	3,248,112,174.13	4.33%
052110200100	HOSPITAL MANAGEMENT BOARD	4,040,238,122			-		
052111300100	DRUGS AND MEDICAL CONSUMABLES	260,000,000			-		
053900100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	350,000,000			-		
053900200100	BAUCHI STATE COMMISSION FOR YOUTH AND WOMEN REHAB AND DEVELOPMENT	300,000,000			-	300,000,000.00	0.00%
<b>TOTAL 5</b>		<b>16,240,370,714.82</b>	<b>189,899,176.00</b>	<b>201,967,624.00</b>	<b>391,866,800.00</b>	<b>11,198,265,792.46</b>	<b>0.09</b>
	<b>TOTAL FOR ALL MDA'S</b>	<b>23,953,267,251.82</b>	<b>705,613,343.80</b>	<b>205,198,124.00</b>	<b>910,811,467.80</b>	<b>16,641,969,261.66</b>	

**AUGUST,2020 COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT**

CODE	PROJECT TITLE	APPROVED COVID - 19 BUDGET 2020	PERFORMANCE (MARCH. TO JULY.)	AUGUST	PAYMENTS TO DATE	BUDGET BALANCE	% PERFORMANCE YEAR TO DATE AGAINST 2020 ORIGINAL BUDGET
	Reform of Government and Governance (General)	1,980,000,000	318,446,668	0	318,446,667.80	1,661,553,332.20	16.08%
	Enhancing Skills and Knowledge (General)	4,201,032,637	5,000,000	0	5,000,000.00	4,196,032,637.00	0.12%
	Societal Re-Orientatation (General)	3,354,115,000	196,997,500	0	196,997,500.00	3,157,117,500.00	5.87%
	Roads (General)	427,748,900	270,000	3,230,500	3,500,500.00	424,248,400.00	0.82%
	Youths (General)	650,000,000	0	0	-	650,000,000.00	0.00%
	Improvement to human health (General)	13,340,370,715	184,899,176	201,967,624	386,866,800.00	12,953,503,914.82	2.90%
	<b>TOTAL FOR ALL MDA'S FUN</b>	<b>23,953,267,251.82</b>	<b>705,613,343.80</b>	<b>205,198,124.00</b>	<b>910,811,467.80</b>	<b>23,042,455,784.02</b>	