

BAUCHI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT-GENERAL

COVID - 19 BUDGET EXECUTION REPORT ON REVENUE AS AT OCTOBER, 2020

| S/N | Expenditure Item | Note | ORI GIN AL AP PR OV | 2020 Amended Budget (Covid - Responsive) | Monthly Covid - Responsive Budget 2020 (Starting from March, 2020) | Actual Covid - Responsive for October, 2020 | Cumulative Actual for Year (March - October, 2020) |
|--------------|-----------------------------------|------|------------------------------------|------------------------------------------|--------------------------------------------------------------------|---------------------------------------------|----------------------------------------------------|
| 1 | Opening Balance | | | | | 64,216,647.10 | 64,216,647.10 |
| 2 | State Government Covid Fund | 1 | Nil | 23,953,267,251.82 | 11,976,633,625.91 | 650,846,238.78 | 2,255,681,039.09 |
| 3 | Transfer from Federal Government | 2 | Nil | 1,000,000,000.00 | 500,000,000.00 | NIL | 1,000,000,000.00 |
| 4 | Support from Development Partners | 3 | Nil | 900,000,000.00 | 450,000,000.00 | NIL | 72,710,000.00 |
| 5 | Borrowed Fund | 4 | Nil | 7,000,000,000.00 | 3,500,000,000.00 | NIL | NIL |
| 6 | Donations | 5 | Nil | 900,000,000.00 | 450,000,000.00 | NIL | 13,372,114.90 |
| TOTAL | | | | # 33,753,267,251.82 | 16,876,633,625.91 | 715,062,885.88 | 3,405,979,801.09 |

Prepared by: Kelamu Suleman Checked by: KASIRU Isah Abdullahi Authorized by: SIRABO: MUHAMMAD SABA
 Designation: Accountant Designation: Chief Accountant Officer Designation: Director Operations
 Signature/Date: [Signature] 27/11/20 Signature/Date: [Signature] 27/11/2020 Signature/Date: [Signature] 27/11/2020

BAUCHI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT-GENERAL

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

| S/N | Expenditure Item | Note | Original Budget | 2020 Amended Budget (Covid - Responsive) | Monthly Covid - Responsive Budget 2020 (Starting from March -August, 2020) | Actual Covid - Responsive for October, 2020 | Cumulative Actual for Year (March - October, 2020) |
|-----|------------------------|------|-----------------|------------------------------------------|----------------------------------------------------------------------------|---------------------------------------------|----------------------------------------------------|
| 1 | Salaries and Wages | 6 | Nil | 5,707,827,398.82 | 5,707,827,398.82 | 605,846,238.78 | 1,213,859,481.89 |
| 2 | Overhead Costs | 7 | Nil | 2,602,864,000.00 | 2,602,864,000.00 | 23,991,000.00 | 568,561,287.80 |
| 3 | Other Expenditures | 8 | Nil | Nil | Nil | Nil | Nil |
| | Total Recurrent | | Nil | 8,310,691,398.82 | 8,310,691,398.82 | 629,837,238.78 | 1,782,420,769.69 |
| 4 | Capital | 9 | Nil | 15,686,032,637.00 | 15,686,032,637.00 | 21,009,000.00 | 970,978,321.10 |
| | GRAND TOTAL | | # | 23,996,724,035.82 | 23,996,724,035.82 | 650,846,238.78 | 2,753,399,090.79 |

Prepared by: Ali Hamidu

Checked by: Auwaku Shelu Jalw

Authorized by: Dr. Rilwanu Mohammed

Designation: HEO AACC

Designation: D.D. of SAACC

Designation: EC Chairman PHECA

Signature/Date: [Signature] 31/10/2020

Signature/Date: [Signature] 31/10/2020

Signature/Date: [Signature] 31/10/2020

BAUCHI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT-GENERAL

MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT

PERIODOCTOBER 2020.....

| Code | Name | INITIAL BUDGET | AMENDMENT | FINAL BUDGET | OCTOBER,2020 | PAYMENTS YTD | BUDGET BALANCE | PERCENTAGE |
|----------------|-----------------|-------------------------|--------------------------|--------------------------|-----------------------|-------------------------|--------------------------|-------------|
| | | A | B | C =A+B | | | | |
| 1-G | ADMINISTRATION | 134,701,392.00 | 1,980,000,000 | 1,980,000,000.00 | 26,636,262.99 | 279,416,025.99 | 1,673,947,711.02 | 14.11% |
| 2-De | ECONOMIC | 425,000,000.00 | 4,251,032,637.00 | 4,251,032,637.00 | 0.00 | 5,700,500.00 | 4,245,332,137.00 | 0.13% |
| 3-PC | LAW AND JUSTICE | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4-EA | REGIONAL | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-EP | SOCIAL SECTOR | 795,254,990.00 | 9,455,000,000.00 | 9,455,000,000.00 | 624,209,975.79 | 1,974,346,721.00 | 6,856,443,303.21 | 20.88% |
| 6-HCA | | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7-H | | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8-RC | Others | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL N | | 1,354,956,382.00 | 15,686,032,637.00 | 15,686,032,637.00 | 650,846,238.78 | 2,259,463,246.99 | 12,775,723,151.23 | 0.35 |

GOVERNMENT OF BAUCHI STATE

FINANCIAL STATEMENT ON COVID-19 AS AT 31ST OCTOBER, 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 **October, 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 of **October, 2020** as required in line with International Public Sector Accounting Standards (**IPSAS**) and the applicable laws and regulations.



ALH. ABDU USMAN ALIYU, BSC, MBA, FCNA
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 as at **31st October, 2020**.



ALH. ABDU USMAN ALIYU, BSC. MBA, FCNA
AUDITOR GENERAL,
BAUCHI STATE.