# **BAUCHI STATE GOVERNMENT OF NIGERIA**

# COVID-19 BUDGET IMPLEMENTATION REPORT

**FOR** 

**THIRD QUARTER, 2020** 

# **GOVERNMENT OF BAUCHI STATE**

# THIRD QUARTER FINANCIAL STATEMENT ON COVID-19 AS AT 30<sup>TH</sup> SEPTEMBER, 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 Quarterly Budget Execution Reports of the Government of Bauchi State of Nigeria for the **Third Quarter** ended 30<sup>th</sup> **September**, **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 Quarterly 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 Third

Quarter ended 30<sup>th</sup> September, 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 for Third

Quarter as at 30<sup>th</sup> September, 2020.

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

				BAUCHI STATE	GOVERNMENT OF NIG	ERIA		
				OFFICE OF T	HE ACCOUNTANT-GENERA	AL .		
	COVID - 1	9 T	HIR	D QUARTER BUDGET EXE	CUTION REPORT ON RE	VENUE AS AT SEPTEME	BER, 2020	
S/N	Expenditure Item	Vote	ORI GIN AL AP PR	2020 Amended Budget (Covid - Responsive)	Monthly Covid - Responsive Budget 2020 (Starting from March, 2020)	Third Quarter Actual Covid - Responsive as at September, 2020	Cumulative Actual for Year (September, 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	1,604,834,800.31	1,604,834,800.31	
3	Transfer from Federal Government	2	Nil	1,000,000,000.00	500,000,000.00	1,000,000,000.00	1,000,000,000.00	
4	Support from Development Partners	3	Nil	900,000,000.00	450,000,000.00	72,710,000.00	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	13,372,114.90	13,372,114.90	
	TOTAL		#	33,753,267,251.82	16,876,633,625.91	2,755,133,562.31	2,755,133,562.31	

Prepared by: ABDULAZIZ MUHD SWIST KABIRU ISAN ABDULLANT Authorized by: SIRAJO MULT SWEET	1
Designation: S/ACCOUNTANT Designation: CHIEF Accounting Millarian Designation: DIRECTOR OPERATIONS	
Signature/Date: 24   11 2020 Signature/Date: 24   11 / 2020 Signature/Date: Work: 24   11 2020	

# BAUCHI STATE GOVERNMENT OF NIGERIA

# OFFICE OF THE ACCOUNTANT-GENERAL

# COVID - 19 THIRD QUARTER BUDGET EXECUTION REPORT ON EXPENDITURES AS AT SEPTEMBER, 2020

S/N	Expenditure Item	Vote	Ori gin al Bu dge t	2020 Amended Budget (Covid - Responsive)	Monthly Covid - Responsive Budget 2020 (Starting from March -August, 2020)	Third Quarter Actual Covid - Responsive as at September, 2020	Cumulative Actual for Year (September, 2020)	
1	Salaries and Wages	6	Nil	5,703,485,615.00	0	608,013,243.11	608,013,243.11	
2	Overhead Costs	7	Nil	2,563,749,000.00	493,935,843.80	544,570,287.80	1,038,506,131.60	
3	Other Expenditures	8	Nil	Nil	Nil	Nil	Nil	
		-						
	Total Recurrent		Nil	8,267,234,615.00	493,935,843.80	1,152,583,530.91	1,646,519,374.71	
4	Capital	9	Nil	15,686,032,637.00	416,875,624.00	949,969,321.10	1,366,844,945.10	
	GRAND TOTAL		#	23,953,267,252.00	910,811,467.80	2,102,552,852.01	3,013,364,319.81	

Prepared by: ALI Hamidu	Checked by: Auwaly Shehy Talo	Authorized by:	Relwany	Molyamore
Designation: HEO Acci	Designation: A. A. Fro. & Aeci			RPHCDA
Signature/Date: Franki 309 201 signa	sture/Date: 30/9/2020	Signature/Date:	30	9 2020

## BAUCHI STATE GOVERNMENT OF NIGERIA

## OFFICE OF THE ACCOUNTANT-GENERAL

## COVID-19 IMPLEMENTATION REPORT BY ADMINISTRATIVE CLASSIFICATION

PERIOD: THIRD QUARTER, 2020 ( MARCH TO SEPTEMBER)

ORIGINAL CODE	SECTOR	APPROVED COVID - 19 BUDGET 2020 (ORIGINAL BUDGET)	2021 Q 3		2020 PERFORMANIE		% PERFORMACE
		DODGET)	PERFORMANCE (MARCH. TO AUGUST.)	SEPTEMBER	2020 PERFORMANCE YEAR TO DATE Q 1 (PAYMENTS TO DATE)	BUDGET BALANCE (ACTUAL AGAINST ORIGINAL BUDGET)	YEAR TO DATE AGAINST 2020 ORIGINAL BUDGET
01	ADMINISTRATION	3,084,115,000.00	512,974,167.80	608,013,243.11	1,120,987,410.91	1,963,127,589.09	36.35%
	ECONOMIC	4,628,781,537.00	5,970,500.00	544,570,287.80	550,540,787.80	4,078,240,749.20	11.89%
	LAW AND JUSTICE	0	0	0	-	-	0.00%
	REGIONAL	0	0	0	-	-	0.00%
	SOCIAL SECTOR	16,240,370,714.82	391,866,800.00	949,969,321.10	1,341,836,121.10	14,898,534,593.72	8.26%
TOTAL	TOTAL FOR ALL SECTORS	23,953,267,251.82	910,811,467.80	2,102,552,852.01	3,013,364,319.81	20,939,902,932.01	0.57
	PROJECT TITLE	APPROVED COVID - 19 BUDGET 2020	2020 Q 3 PERFORMANCE (MARCH. TO AUGUST.)	SEPTEMBER	PAYMENTS TO DATE	BUDGET BALANCE	PERFORMACE YEAR TO DATE AGAINST
	ADMINISTRATION	420,000,000	000 700 607 00			100 000 000	75.000/
	DEPUTY GOVERNOR'S OFFICE	430,000,000	303,766,667.80	20,000,000.00	323,766,667.80		
	SEMA	824,115,000	194,527,500.00	23,572,262.99	218,099,762.99	606,015,237.01	26.46%
	MINISTRY OF LOCAL GOVERNMENT	250,000,000	-	84,363,939.02	84,363,939.02		33.75%
	GOVERNOR'S OFFICE	1,000,000,000	4,000,000.00	478,093,697.10	482,093,697.10		48.21%
011101300400	BAUCHI STATE SOCIAL INVESTMEN	280,000,000			-		0.00%
015400100100	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE	300,000,000	10,680,000.00	1,983,344.00	12,663,344.00	287,336,656.00	4.22%
TOTAL 1	AND SOCIAL WELLAND	3,084,115,000.00	512,974,167.80	608,013,243.11	1,120,987,410.91	999,585,225.21	36.35%
	ECONOMIC	5/55 1/225/555155	012/01 1/201100	000/010/1 10111	2/220/201/ 120122	222/200/22012	00.0070
	MIN. OF AGRICULTURE AND RURAL	650,000,000		488,142,996.22	488,142,996.22	161,857,003.78	75 10%
	STATE AGRIC. DEVELOPMENT PROG	300,000,000		100/11/2/30122	-	300,000,000.00	
	BASAC	400,000,000			2		0.00%
	MINISTRY OF COOPERATIVES AND	2,250,000,000	2,470,000.00	10,505,128.51	12,975,128.51	2,237,024,871.49	0.58%
025000100100	MINISTRY OF ENVIRONMENT AND	200 000 000				170,000,000,00	15.00%
025600100100	HOUSING	200,000,000		30,000,000.00	30,000,000.00	170,000,000.00	Postalogia societado
	STATE PLANNING COMMISSION	601,032,637	2 500 500 00	14,609,163.07	14,609,163.07	586,423,473.93	2.43%
	BASEPA	227,748,900	3,500,500.00	1,313,000.00	4,813,500.00	2.055.205.242.22	0.00
TOTAL 2	LAW AND HIGHER	4,628,781,537.00	5,970,500.00	544,570,287.80	550,540,787.80	3,855,305,349.20	0.93
	LAW AND JUSTICE						-
TOTAL 3	REGIONAL	0	0		0	0	

TOTAL 4							2
	SOCIAL SECTOR						
051700100100	MINISTRY OF EDUCATION	2,250,000,000	5,000,000.00	343,304,532.56	348,304,532.56	1,901,695,467.44	15.48%
052100100100	MINISTRY OF HEALTH	5,645,138,368	239,984,750.00	72,436,562.89	312,421,312.89	5,332,717,055.44	5.53%
052100300100	PRIMARY HEALTH CARE DEVELOPME	3,394,994,224	146,882,050.00	81,012,706.48	227,894,756.48	3,167,099,467.65	6.71%
052110200100	HOSPITAL MANAGEMENT BOARD	4,040,238,122		412,023,330.08	412,023,330.08		
052111300100	DRUGS AND MEDICAL CONSUMABLE	260,000,000		1,595,345.97	1,595,345.97		
053900100100	MINISTRY OF YOUTH AND SPORTS (	350,000,000		9,548,109.37	9,548,109.37		
053900200100	YOUTH AND WOMEN REHAB AND DEVELOPMENT	300,000,000		30,048,733.75	30,048,733.75	269,951,266.25	10.02%
TOTAL 5		16,240,370,714.82	391,866,800.00	949,969,321.10	1,341,836,121.10	10,671,463,256.78	0
	TOTAL FOR ALL MDA'S	23,953,267,251.82	910,811,467.80	2,102,552,852.01	3,013,364,319.81	15,526,353,831.19	
	THIRD QUAR	TER,2020 COVID-19		NTATION BY FUN	CTIONS OF GOVE	RNMENT	YEAR T
CODE	PROJECT TITLE	TER,2020 COVID-19  APPROVED COVID - 19 BUDGET 2020	2020 Q 3 PERFORMANCE (MARCH. TO AUGUST.)	NTATION BY FUN SEPTEMBER	PAYMENTS TO DATE	RNMENT BUDGET BALANCE	PERFORM YEAR T DATE AGAINS 2020 ORIGIN
CODE	PROJECT TITLE Reform of Government and	APPROVED COVID - 19 BUDGET 2020	2020 Q 3 PERFORMANCE (MARCH. TO AUGUST.)	SEPTEMBER	PAYMENTS TO DATE	BUDGET BALANCE	PERFORM YEAR T DATE AGAINS 2020 ORIGIN
CODE	PROJECT TITLE  Reform of Government and Governance (General)	APPROVED COVID - 19	2020 Q 3 PERFORMANCE				PERFORM YEAR T DATE AGAINS 2020 ORIGIN BUDGE
CODE	PROJECT TITLE Reform of Government and Governance (General) Enhancing Skills and Knowledge	APPROVED COVID - 19 BUDGET 2020	2020 Q 3 PERFORMANCE (MARCH. TO AUGUST.)	<b>SEPTEMBER</b> 584,440,980	902,887,647.92	BUDGET BALANCE 1,077,112,352.08	PERFORM YEAR TO DATE AGAIN 2020 ORIGIN BUDGE
CODE	PROJECT TITLE Reform of Government and Governance (General) Enhancing Skills and Knowledge (General)	APPROVED COVID - 19 BUDGET 2020 1,980,000,000 4,201,032,637	2020 Q 3 PERFORMANCE (MARCH. TO AUGUST.) 318,446,668 5,000,000	<b>SEPTEMBER</b> 584,440,980  846,056,692	902,887,647.92 851,056,691.85	BUDGET BALANCE 1,077,112,352.08 3,349,975,945.15	PERFORM YEAR TO DATE AGAIN 2020 ORIGIN BUDGI 45.60%
CODE	PROJECT TITLE  Reform of Government and Governance (General) Enhancing Skills and Knowledge (General) Societal Re-Orientation (General	APPROVED COVID - 19 BUDGET 2020 1,980,000,000 4,201,032,637 3,354,115,000	2020 Q 3 PERFORMANCE (MARCH. TO AUGUST.) 318,446,668 5,000,000 196,997,500	<b>SEPTEMBER</b> 584,440,980  846,056,692  34,077,392	902,887,647.92 851,056,691.85 231,074,891.50	1,077,112,352.08 3,349,975,945.15 3,123,040,108.50	PERFORM YEAR TO DATE AGAIN 2020 ORIGIN BUDGI 45.60% 20.26%
CODE	PROJECT TITLE  Reform of Government and Governance (General) Enhancing Skills and Knowledge (General) Societal Re-Orientation (General Roads (General)	APPROVED COVID - 19 BUDGET 2020 1,980,000,000 4,201,032,637 3,354,115,000 427,748,900	2020 Q 3 PERFORMANCE (MARCH. TO AUGUST.) 318,446,668 5,000,000	584,440,980 846,056,692 34,077,392 31,313,000	902,887,647.92 851,056,691.85 231,074,891.50 34,813,500.00	1,077,112,352.08 3,349,975,945.15 3,123,040,108.50 392,935,400.00	PERFORM YEAR 1 DATE AGAIN 2020 ORIGIN 45.60% 20.26% 6.89% 8.14%
CODE	PROJECT TITLE  Reform of Government and Governance (General) Enhancing Skills and Knowledge (General) Societal Re-Orientation (General	APPROVED COVID - 19 BUDGET 2020 1,980,000,000 4,201,032,637 3,354,115,000	2020 Q 3 PERFORMANCE (MARCH. TO AUGUST.) 318,446,668 5,000,000 196,997,500	<b>SEPTEMBER</b> 584,440,980  846,056,692  34,077,392	902,887,647.92 851,056,691.85 231,074,891.50	1,077,112,352.08 3,349,975,945.15 3,123,040,108.50 392,935,400.00	PERFORM YEAR T DATE AGAINS 2020 ORIGIN RUDGE 45.60% 20.26% 6.89%