BAUCHI STATE GOVERNMENT OF NIGERIA

COVID-19 BUDGET IMPLEMENTATION REPORT

FOR

FOURTH QUARTER, 2020

GOVERNMENT OF BAUCHI STATE

FOURTH QUARTER FINANCIAL STATEMENT ON COVID-19 AS AT 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 Quarterly Budget Execution Reports of the Government of Bauchi State of Nigeria for the Fourth Quarter 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.

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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 **Fourth Quarter** ended **31**st **December**, **2020** as required in line with International Public Sector Accounting Standards (IPSAS) and the applicable laws and regulations.

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

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DISCLOSURE

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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 *Fourth Quarter* as at 31st December, 2020.

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

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				BAUCHI STAT	E GOVERNMENT OF NIC	GERIA	
					HE ACCOUNTANT-GENER		
S/N	<u>COVID - 1</u> Expenditure Item	9 F		TH QUARTER BUDGET EX 2020 Amended Budget (Covid - Responsive)	KECUTION REPORT ON E Monthly Covid - Responsive Budget 2020 (Starting from March, 2020)	REVENUE AS AT DECEMBE Fourth Quarter Actual Covid - Responsive as at December, 2020	E R, 2020 Cumulative Actual for Year (December, 2020)
1	Opening Balance					150,888,027.86	150,888,027.86
2	State Government Covid Fund	1	Nil	23,953,267,251.82	11,976,633,625.91	2,225,229,498.18	2,225,229,498.18
3	Transfer from Federal Government	2	Nil	1,000,000,000.00	500,000,000.00	-	-
4	Support from Development Partners	3	Nil	900,000,000.00	450,000,000.00	-	-
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	-	-
	TOTAL		#	33,753,267,251.82	16,876,633,625.91	2,376,117,526.04	2,376,117,526.04

Prepared by: <u>ABAURDMUHD</u> SABISU, CMA Checked by: <u>Samues Genber Amm</u>Authorized by: <u>SINAS</u> MUHD BAZD Designation: <u>PACEOULIAN</u> I Designation: <u>Ark</u>. FINAL ALCONDED Designation: <u>DINECTOR ODED AT ACTOR</u> Signature/Date: <u>MMM</u> 26/1/201 Signature/Date: <u>ACCOULIAD</u> Signature/Date: <u>Machan</u> 26/01 [2026

				BAUCHI STATI	E GOVERNMENT OF NIC	GERIA	
				OFFICE OF T	HE ACCOUNTANT-GENER	AL	
	COVID - 1	9 FOL	JRTH	I QUARTER BUDGET EXEC	UTION REPORT ON EXP	ENDITURES AS AT DECEN	MBER, 2020
S/N	Expenditure Item	Vot	e gin al Bud get	2020 Amended Budget (Covid - Responsive)	Monthly Covid - Responsive Budget 2020 (Starting from March, 2020)	Fourth Quarter Actual Covid - Responsive as at December, 2020	Cumulative Actual for Year (December, 2020)
	Oslaria en lWerer		N.EI	E 700 405 045 0	5 700 405 045 00	4 044 005 005 00	0.400.000.540.47
1	Salaries and Wages	6	Nil	5,703,485,615.00	5,703,485,615.00	1,814,285,305.06	2,422,298,548.17 NIL
2	Overhead Costs	7	Nil	2,563,749,000.00	2,563,749,000.00	444,773,006.82	1,483,279,138.42
3	Other Expenditures	8	Nil	Nil	Nil	Nil	-
	Total Recurrent		Nil	8,267,234,615.00	8,267,234,615.00	2,259,058,311.88	3,905,577,686.59
4	Capital	9	Nil	15,686,032,637.00	15,686,032,637.00	3,697,989,790.60	5,064,834,735.70
	GRAND TOTAL		#	23,953,267,252.00	23,953,267,252.00	5,957,048,102.48	8,970,412,422.29

Checked by: ANMALU SHEHY JALauthorized by: DR Rilwany Mohamme of Prepared by: ALI HAMINGY Designation: EC BSPHEDA Designation: HED Accounis. DFA Designation:__ 31/12/2020 Signature/Date: 31/12/2020 K Signature/Date: Hollo 31/12/202 Signature/Date:

		BAU	UCHI STATE GOVERNMI	ENT OF NIGERIA			
		OFFI	CE OF THE ACCOUNT	FANT-GENERAL			
		COVID-19 IMPL	EMENTATION REPORT BY AD	MINISTRATIVE CLASSIFICA	ATION		
		PERIOD	: FOURTH QUARTER, 2020 (MARCH TO DECEMBER)			
ORIGINAL CODE		APPROVED COVID - 19 BUDGET 2020 (ORIGINAL BUDGET)	2020 Q 4 PERFORMANCE (MARCH. TO NOVEMBER.)	DECEMBER	2020 PERFORMANCE YEAR TO DATE Q 4 (PAYMENTS TO DATE)	BUDGET BALANCE (ACTUAL AGAINST ORIGINAL BUDGET)	% PERFORMACE YEAR TO DATE AGAINST 2020 ORIGINAL BUDGET
01	ADMINISTRATION	3,084,115,000.00	1,551,504,029.00	76,416,865.15	1,627,920,894.15	1,456,194,105.85	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	4,769,122,079.39	4,201,290,342.86	8,970,412,422.25	14,982,854,829.57	1.08
CODE	PROJECT TITLE	APPROVED COVID - 19 BUDGET 2020 (ORIGINAL BUDGET)	2020 Q 4 PERFORMANCE (MARCH. TO NOVEMBER.)	DECEMBER	2020 PERFORMANCE YEAR TO DATE Q 4 (PAYMENTS TO DATE)	BUDGET BALANCE (ACTUAL AGAINST ORIGINAL BUDGET)	90 PERFORMACE YEAR TO DATE AGAINST
	ADMINISTRATION	120,000,000					107.000/
011100200100	DEPUTY GOVERNOR'S OFFICE	430,000,000	593,216,914.55		593,216,914.55	- 163,216,914.55	
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 INVESTMEN MINISTRY OF RELIGIOUS AFFAIRS	280,000,000	14,359,163.07	14,229,793.07	28,588,956.14		
015400100100	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	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	C

	REGIONAL	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	
	FOURTH QUAR	TER, 2020 COVID-19	9 BUDGET IMPLEN	IENTATION BY FU	NCTIONS OF GOV	ERNMENT	
CODE		APPROVED COVID - 19 BUDGET 2020	2020 Q 4 PERFORMANCE (MARCH. TO NOVEMBER.)	DECEMBER	NCTIONS OF GOV	BUDGET BALANCE	% PERFORMAC YEAR TO DATE AGAINST 2020 ORIGINAL
CODE	FOURTH QUAR PROJECT TITLE Reform of Government and Governance (General)	APPROVED COVID - 19	2020 Q 4 PERFORMANCE (MARCH. TO				PERFORMAC YEAR TO DATE AGAINST 2020
CODE	PROJECT TITLE Reform of Government and	APPROVED COVID - 19 BUDGET 2020	2020 Q 4 PERFORMANCE (MARCH. TO NOVEMBER.)	DECEMBER	PAYMENTS TO DATE	BUDGET BALANCE	PERFORMAC YEAR TO DATE AGAINST 2020 ORIGINAL BUDGET
CODE	PROJECT TITLE Reform of Government and Governance (General) Enhancing Skills and Knowledge	APPROVED COVID - 19 BUDGET 2020 1,980,000,000	2020 Q 4 PERFORMANCE (MARCH. TO NOVEMBER.) 1,318,652,840 893,890,426 262,158,427	DECEMBER 27,000,000	PAYMENTS TO DATE 1,345,652,839.99 937,689,159.35 311,575,292.08	BUDGET BALANCE 634,347,160.01 3,263,343,477.65	PERFORMAC YEAR TO DATE AGAINST 2020 ORIGINAL RUDGET 67.96% 22.32% 9.29%
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 3,354,115,000 427,748,900	2020 Q 4 PERFORMANCE (MARCH. TO NOVEMBER.) 1,318,652,840 893,890,426 262,158,427 59,172,663	DECEMBER 27,000,000 43,798,734 49,416,865 1,250,000	PAYMENTS TO DATE 1,345,652,839.99 937,689,159.35 311,575,292.08 60,422,663.07	BUDGET BALANCE 634,347,160.01 3,263,343,477.65 3,042,539,707.92 367,326,236.93	PERFORMAC YEAR TO DATE AGAINST 2020 ORIGINAL BUDGET 67.96% 22.32% 9.29% 14.13%
CODE	PROJECT TITLE Reform of Government and Governance (General) Enhancing Skills and Knowledge (General) Societal Re-Orientation (General Roads (General) Youths (General)	APPROVED COVID - 19 BUDGET 2020 1,980,000,000 4,201,032,637 3,354,115,000	2020 Q 4 PERFORMANCE (MARCH. TO NOVEMBER.) 1,318,652,840 893,890,426 262,158,427	DECEMBER 27,000,000 43,798,734 49,416,865	PAYMENTS TO DATE 1,345,652,839.99 937,689,159.35 311,575,292.08	BUDGET BALANCE 634,347,160.01 3,263,343,477.65 3,042,539,707.92 367,326,236.93	PERFORMAC YEAR TO DATE AGAINST 2020 ORIGINAL RIIDGET 67.96% 22.32% 9.29%
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 4 PERFORMANCE (MARCH. TO NOVEMBER.) 1,318,652,840 893,890,426 262,158,427 59,172,663	DECEMBER 27,000,000 43,798,734 49,416,865 1,250,000	PAYMENTS TO DATE 1,345,652,839.99 937,689,159.35 311,575,292.08 60,422,663.07	BUDGET BALANCE 634,347,160.01 3,263,343,477.65 3,042,539,707.92 367,326,236.93	PERFORMAC YEAR TO DATE AGAINST 2020 ORIGINAL BUDGET 67.96% 22.32% 9.29% 14.13%