

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	Vote	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	23,953,267,251.82	50,000,000.00	3,822,941,347.29
					-
3	Transfer from Federal Government	2	1,000,000,000.00	NIL	1,000,000,000.00
					-
4	Support from Development Partners	3	900,000,000.00	NIL	72,710,000.00
					-
5	Borrowed Fund	4	7,000,000,000.00	NIL	NIL
					-
6	Donations	5	900,000,000.00	NIL	13,372,114.90
	<b>TOTAL</b>	<b>#</b>	<b>33,753,267,251.82</b>	<b>50,000,000.00</b>	<b>4,973,240,109.29</b>

Prepared by: ABDULLAZIZ MUHAMMAD SANUSI Checked by: SAMIRA CARBA AMARA Authorized 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] 26/01/2021

**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	-
						-
	<b>Total Recurrent</b>		<b>Nil</b>	<b>8,267,234,615.00</b>	<b>668,022,375.88</b>	<b>3,905,577,686.59</b>
						-
4	Capital	9	Nil	15,686,032,637.00	3,533,267,966.91	5,064,834,735.70
	<b>GRAND TOTAL</b>		<b>#</b>	<b>23,953,267,252.00</b>	<b>4,201,290,342.79</b>	<b>8,970,412,422.29</b>

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

GOVERNMENT OF BAUCHI STATE

FINANCIAL STATEMENT ON COVID-19 FOR THE MONTH ENDED  
31<sup>ST</sup> 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 **31<sup>st</sup> 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 **31<sup>st</sup> 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 **31<sup>st</sup> December, 2020**.

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

