

BAUCHI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT-GENERAL

COVID - 19 FIRST QUARTER BUDGET EXECUTION REPORT ON REVENUE AS AT MARCH, 2021

S/N	Expenditure Item	Vote	ORIGI NAL AP PR OV	2020 Amended Budget (Covid - Responsive)	Monthly Covid - Responsive Budget 2020 (Starting from March, 2020)	First Quarter Actual Covid - Responsive for January to March, 2021	Cumulative Actual for Year (January - March, 2021)
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: ABDULLAZIZ MUHAMMAD SAIDU Designation: P/ACCOUNTANT Signature/Date: [Signature] 26/4/2021

Checked by: KABIRU BASSI ABDULLAH Designation: CHIEF ACCOUNTANT Signature/Date: [Signature]

Authorized by: SINAHU MUHAMMAD SAJI Designation: DIRECTOR OPERATION Signature/Date: [Signature] 27/04/2021

BAUCHI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT-GENERAL

COVID - 19 FIRST QUARTER BUDGET EXECUTION REPORT ON EXPENDITURES AS AT MARCH, 2021

S/N	Expenditure Item	Note	Original Budget	2020 Amended Budget (Covid - Responsive)	Monthly Covid - Responsive Budget 2020 (Starting from March -December, 2020)	First Quarter Actual Covid - Responsive for January to March, 2021	Cumulative Actual for Year (January - March, 2021)
1	Salaries and Wages	6	Nil	5,707,827,398.82	5,707,827,398.82	1,788,893,410.45	1,788,893,410.45
2	Overhead Costs	7	Nil	2,602,864,000.00	2,602,864,000.00	377,184,545.05	377,184,545.05
3	Other Expenditures	8	Nil	Nil	Nil	Nil	Nil
	Total Recurrent		Nil	8,310,691,398.82	8,310,691,398.82	2,166,077,955.50	2,166,077,955.50
4	Capital	9	Nil	15,686,032,637.00	15,686,032,637.00	79,151,542.68	79,151,542.68
	GRAND TOTAL		#	23,996,724,035.82	23,996,724,035.82	2,245,229,498.18	2,245,229,498.18

Prepared by: ALI HAMIDU

Checked by: ARWALU SHEHU JAH Authorized by: DR Rilwanu Mohammed

Designation: HEU ACCOUNT

Designation: DFA Designation: EC BSRHEDA

Signature/Date: [Signature] 31/3/2021

Signature/Date: [Signature] 31/3/2021

Signature/Date: [Signature] 31/3/2021

BAUCHI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT-GENERAL

FIRST QUARTER COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT

PERIOD JANUARY TO MARCH 2021

Code	Name	INITIAL BUDGET (A)	AMENDMENT	FINAL BUDGET AMOUNT	JANUARY TO MARCH, 2021	PAYMENTS YTD	BUDGET BALANCE	PERCENTAGE
		A	B	C=A+B	D	E	C-E	E/C*100
1-GPS	ADMINISTRATION	134,701,392.00	1,980,000,000	1,980,000,000.00	0.00	0.00	1,980,000,000.00	0.00%
2-Def	ECONOMIC	425,000,000.00	4,251,032,637.00	4,251,032,637.00	0.00	0.00	4,251,032,637.00	0.00%
3-PBS	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	795,254,690.00	9,455,000,000.00	9,455,000,000.00	2,245,229,498.18	2,245,229,498.18	4,964,541,003.64	23.75%
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-RCR	Others	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL		1,354,956,382.00	15,686,032,637.00	15,686,032,637.00	2,245,229,498.18	2,245,229,498.18	11,195,573,640.64	0.24

**BAUCHI STATE GOVERNMENT OF NIGERIA
OFFICE OF THE ACCOUNTANT-GENERAL
FIRST QUARTER COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT-..... 2021
CAPITAL EXPENDITURES**

PERIOD	JANUARY TO MARCH 2021							
Code	Name	INITIAL BUDGET A	AMENDMENT B	FINAL BUDGET C=A+B	JAN - MARCH D	YR PRNTS TO DATE E	BUDGET BALANCE F=(C-E)	% =(F/C)*100
01	ADMINISTRATION	212,000,000.00	1,104,115,000.00	1,104,115,000.00			1,104,115,000.00	-
02	ECONOMIC	10,000,000.00	377,748,900.00	377,748,900.00			377,748,900.00	0.08
03	LAW AND JUSTICE	XXX	XXX	XXX	XXX	XXX	XXX	XXX
04	REGIONAL	XXXX	XX	XXXX	XXX	XXXX	XX	XX
05	SOCIAL SECTOR	5,735,194,775.00	6,378,827,488.00	6,826,827,488.00	2,245,229,498.18	2,245,229,498.18	4,581,597,989.82	0.33
TOTAL	TOTAL FOR ALL SECTORS	5,857,194,775.00	8,310,691,398.00	8,310,691,398.00	2,245,229,498.18	2,245,229,498.18	6,065,461,899.82	0.41
01110100100	GOVERNMENT HOUSE	XXX	XX	XXX	XX	XXX	XX	XX
01110200100	DEPUTY GOVERNOR OFFICE	1,000,000.00	430,000,000.00	430,000,000.00	XX	XXX	XX	XX
01110300100	STATE BOUNDARY COMMISSION	XXX	XX	XXX	XX	XXX	XX	XX
01110300100	BUDGET MONITORING, PRICE INTEL. AND PUBLIC PROC. UNIT	XXX	XX	XXX	XX	XXX	XX	XX
01110300100	GOVERNOR'S OFFICE	XXX	XX	XXX	XX	XXX	XX	XX
01110330000	STATE EMERGENCY MANAGEMENT AGENCY	191,000,000.00	424,115,000.00	424,115,000.00	0.00	XXX	XX	XX
01110330000	BAUCHI STATE SOCIAL INVESTMENT PROGRAMME	XXX	XX	XXX	XX	XXX	XX	XX
01110330000	CIVIL SERVICE COMMISSION	XXX	XX	XXX	XX	XXX	XX	XX
01110330000	LOCAL GOVERNMENT SERVICE COMMISSION	XXX	XX	XXX	XX	XXX	XX	XX
01110330000	STATE INDEPENDENT ELECTORAL COMMISSION	XXX	XX	XXX	XX	XXX	XX	XX
01110330000	AGENCY FOR ORPHANS AND VULNERABLE CHILDREN	XXX	XX	XXX	XX	XXX	XX	XX
01110330000	MINISTRY OF SPECIAL DUTIES	XXX	XX	XXX	XX	XXX	XX	XX
01110330000	OFFICE OF THE CHIEF OF STAFF	XXX	XX	XXX	XX	XXX	XX	XX
015400100100	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE	XXX	XX	XXX	XX	XXX	XX	XX
015400200100	BAUCHI STATE SHARIAH COMMISSION	XXX	XX	XXX	XX	XXX	XX	XX
015400300100	MUSLIMS PILGRIMS WELFARE BOARD	XXX	XX	XXX	XX	XXX	XX	XX
015400400100	CHRISTIAN PILGRIMS WELFARE BOARD	XXX	XX	XXX	XX	XXX	XX	XX
011200300100	BAUCHI STATE HOUSE OF ASSEMBLY	XXX	XX	XXX	XX	XXX	XX	XX
101200400100	BAUCHI STATE HOUSE OF ASSEMBLY SERVICE COM.	XXX	XX	XXX	XX	XXX	XX	XX
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	XXX	XX	XXX	XX	XXX	XX	XX
012300200100	STATE TELEVISION (BATV)	XXX	XX	XXX	XX	XXX	XX	XX
012300300100	STATE RADIO CORP. (BRC)	XXX	XX	XXX	XX	XXX	XX	XX
012300400100	BUREAU FOR INFORMATION TECHNOLOGY	XXX	XX	XXX	XX	XXX	XX	XX
013400100100	MINISTRY OF TOURISM AND CULTURE	XXX	XX	XXX	XX	XXX	XX	XX
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	XXX	XX	XXX	XX	XXX	XX	XX
012500200100	BAUCHI STATE PENSION BOARD	XXX	XX	XXX	XX	XXX	XX	XX
014000100100	OFFICE OF STATE AUDITOR GENERAL	XXX	XX	XXX	XX	XXX	XX	XX
014000200100	OFFICE OF AUDITOR GEN. FOR LOCAL GOVERNMENT	XXX	XX	XXX	XX	XXX	XX	XX
015500100100	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	20,000,000.00	250,000,000.00	250,000,000.00	0.00	0.00	XX	XX
TOTAL 1		212,000,000.00	1,104,115,000.00	1,104,115,000.00	-	-	XX	XX
021500100100	MIN. OF AGRICULTURE AND RURAL DEVELOPMENT	0	350,000,000.00	350,000,000.00	0.00	0.00	XX	XX
021500700100	COLLEGE OF AGRICULTURE	XXX	XX	XXX	XX	XXX	XX	XX
021500300100	BSADP	XXX	XX	XXX	XX	XXX	XX	XX
021500300100	BASAC	XXX	XX	XXX	XX	XXX	XX	XX
021500300100	BASAC	XXX	XX	XXX	XX	XXX	XX	XX
021500400100	GALAMBI RANCHING COMPANY	XXX	XX	XXX	XX	XXX	XX	XX
022000100100	MINISTRY OF FINANCE	XXX	XX	XXX	XX	XXX	XX	XX
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	XXX	XX	XXX	XX	XXX	XX	XX
022000800100	BOARD OF INTERNAL REVENUE	XXX	XX	XXX	XX	XXX	XX	XX
022000200100	DEBT MANAGEMENT AGENCY	XXX	XX	XXX	XX	XXX	XX	XX

022200100100	MIN OF COMMERCE AND INDUSTRY	XXX	XX	XXX	XX	XXX	XX	XX
022205100100	MIN OF COOPERATIVES AND SME DEVELOPMENT	XXX	XX	XXX	XX	XXX	XX	XX
022800100100	MINISTRY OF POWER, SCIENCE & TECHNOLOGY	XXX	XX	XXX	XX	XXX	XX	XX
023200100100	MINISTRY OF NATURAL RESOURCES	XXX	XX	XXX	XX	XXX	XX	XX
023400100100	MINISTRY OF WORKS AND TRANSPORT	XXX	XX	XXX	XX	XXX	XX	XX
023400200100	STATE DEVELOPMENT BOARD	XXX	XX	XXX	XX	XXX	XX	XX
026000100100	MINISTRY OF LANDS AND SURVEY	XXX	XX	XXX	XX	XXX	XX	XX
026000100100	MINISTRY OF ENVIRONMENT AND HOUSING	XXX	XX	XXX	XX	XXX	XX	XX
026000200100	BASEPA	10,000,000.00		27,748,900.00		27,748,900.00	XX	XX
026000100100	STATE PLANNING COMMISSION						XX	XX
025200100100	MINISTRY OF WATER RESOURCES	XX	X	XX	X	XX	X	XX
025200200100	BAUCHI STATE URBAN WATER AND SEWERAGES CORPORATION	XX	X	XX	X	XX	X	XX
025200300100	RUWASSA	XX	X	XX	X	XX	X	XX
TOTAL 2		10,000,000.00		377,748,900.00		377,748,900.00		
031801100100	JUDICIAL SERVICE COMMISSION	XX	X	XX	X	XX	X	XX
032600100100	MINISTRY OF JUSTICE	XX	X	XX	X	XX	X	XX
032605100100	THE JUDICIARY	XX	X	XX	X	XX	X	XX
032605300100	SHARIA COURT OF APPEAL	XX	X	XX	X	XX	X	XX
TOTAL 3		XXX	XXX	XXX	XXX	XXX	XXX	XXX
051400100100	MINISTRY OF WOMEN AFFAIRS AND CHILD DEV.	XX	X	XX	X	XX	X	XX
051700100100	MINISTRY OF EDUCATION	20,000,000.00		250,000,000.00		250,000,000.00	XX	XX
051700300100	STATE UNIVERSAL BASIC EDUCATION	XX	X	XX	X	XX	X	XX
051701100100	AGENCY FOR NOMADIC EDUCATION	XX	X	XX	X	XX	X	XX
051706500100	SPECIAL SCHOOLS MANAGEMENT BOARD	XX	X	XX	X	XX	X	XX
051705400100	TEACHERS' SERVICE COMMISSION	XX	X	XX	X	XX	X	XX
051706900100	STATE SCHOLARSHIP BOARD	XX	X	XX	X	XX	X	XX
051702100100	STATE UNIVERSITY	XX	X	XX	X	XX	X	XX
051706600100	AMINU SALEH COLLEGE OF EDUCATION, AZARE	XX	X	XX	X	XX	X	XX
051706800100	A.D. RUFAI CLIS, MISAU	XX	X	XX	X	XX	X	XX
051701800100	A.T.A. POLYTECHNIC, BAUCHI	XX	X	XX	X	XX	X	XX
051706900100	STATE LIBRARY BOARD	XX	X	XX	X	XX	X	XX
051706900100	BAUCHI STATE AGENCY FOR MASS EDUCATION (BASAME)	XX	X	XX	X	XX	X	XX
051706100100	ADAMU TAFAWA BALEWA COLLEGE OF EDUCATION KANGERE	XX	X	XX	X	XX	X	XX
052100100100	MINISTRY OF HEALTH	895,057,501.00	1,446,138,389.00	1,445,138,388.00	492,429,310.92	492,429,310.92	852,706,067.08	34.07%
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	822,335,098.00	843,451,098.00	843,451,098.00	300,930,361.04	300,930,361.04	542,520,736.96	35.68%
0521100300100	HOSPITALS MANAGEMENT BOARD	3,807,801,526.00	4,246,238,122.00	4,649,238,122.00	1,211,582,116.31	1,211,582,116.31	2,826,856,005.69	29.09%
052110400100	COLLEGE OF NURSING AND MIDWIFERY	910,469,977.00	244,570,955.00	344,570,955.00	27,373,697.04	27,373,697.04	311,197,257.96	7.94%
052110800100	COLLEGE OF HEALTH TECHNOLOGY NINGI	1,345,797,199.00	815,780,199.00	815,780,199.00	45,745,145.80	45,745,145.80	570,035,053.20	7.43%
052111500100	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY	731,137,000.00	889,078,750.00	889,078,750.00	5,307,837.91	5,307,837.91	883,770,912.09	0.77%
052111500100	SPECIALIST HOSPITAL BAUCHI	887,256,000.00	738,944,250.00	738,944,250.00	135,552,891.25	135,552,891.25	602,391,358.75	17.00%
052111600100	BACATMA	787,378,000.00	423,109,549.00	423,109,549.00	28,144,328.11	28,144,328.11	394,963,670.89	6.65%
052100200100	HEALTH CONTRIBUTORY MANAGEMENT AGENCY	2,454,938,822.00	970,542,500.00	970,542,500.00	5,487,300.00	5,487,300.00	965,055,200.00	0.57%
052111700100	BAUCHI STATE HEALTH TRUST FUND	832,200,000.00	345,541,100.00	345,541,100.00	2,898,000.00	2,898,000.00	342,642,100.00	0.77%
053000100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	XX	X	XX	X	XX	X	XX
053000200100	DEVELOPMENT	XX	X	XX	X	XX	X	XX
053000300100	STATE SPORTS COUNCIL	XX	X	XX	X	XX	X	XX
053000400100	WIKKI TOURISTS FOOTBALL CLUB, BAUCHI	XX	X	XX	X	XX	X	XX
TOTAL 4		13,317,362,015.01	10,786,044,501.00	10,706,644,501.00	2,245,229,498.18	2,245,229,498.18	8,210,815,002.82	1.41
TOTAL 3	TOTAL FOR ALL MDA'S	13,539,363,015.01	12,187,966,401.00	12,187,966,401.00	2,245,229,498.18	2,245,229,498.18	8,210,815,002.82	1.41
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GOVERNMENT OF BAUCHI STATE

FIRST QUARTER FINANCIAL STATEMENT ON COVID-19 AS AT 31ST MARCH, 2021

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 **First Quarter** ended **31st March, 2021** 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 **First Quarter** ended **31st March, 2021** as required in line with International Public Sector Accounting Standards (**IPSAS**) and the applicable laws and regulations.




ALH. ABDU USMAN ALIYU B.SC, 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, hence procurement protocols are avoided and done after the transactions. In addition the Covid-19 Budget response 2020 was carried forward to finance the **First Quarter, 2021** Budget response MDAs Overhead and Capital Expenditure.

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 **First Quarter** as at **31st March, 2021**.



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