COVID-19 BUDGET IMPLEMENTATION REPORT

FOR

FIRST QUARTER, 2021

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.

OFFICE OF THE ACCOUNTANT-GENERAL

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

S/N	Expenditure Item	Vote	ORI GIN AL AP PR	2021 Amended Budget (Covid - Responsive)	Monthly Covid - Responsive Budget 2021 (Starting from January, 2021)	First Quarter Actual Covid - Responsive for January to March, 2021	Cumulative Actual for Year (January - March, 2021)
		\vdash					
1	Opening Balance	_				150,888,027.86	150,888,027.86
-		+					
2	State Government Covid Fund	1	Nil	-	-	2,225,229,498.18	2,225,229,498.18
		+					
3	Transfer from Federal Government	2	Nil			*	Ε.
		+					
4	Support from Development Partners	3	Nil	11,998,264,554.00	11,998,264,554.00	*	
		+					
5	Borrowed Fund	4	Nil	750,000,000.00	750,000,000.00	NIL	NIL
		+					
6	Donations	5	Nil	263,500,000.00	263,500,000.00	-	-
	TOTAL	+	#	13,011,764,554.00	13,011,764,554.00	2,376,117,526.04	2,376,117,526.04

Prepared by ABRUAUZ MULLI SARESHERNA Checked by: KABRU KATA ABBULLARY Authorized by: SINASO MYH I SAR	N.
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OFFICE OF THE ACCOUNTANT-GENERAL

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

S/N	Expenditure Item	Vote	Ori gin al Bud get	2021 Amended Budget (Covid - Responsive)	Monthly Covid - Responsive Budget 2020 (Starting from January -December, 2021)	First Quarter Actual Covid - Responsive for January to March, 2021	Cumulative Actual for Year (January- March, 2021)
1	Salaries and Wages	6	Nil	1,956,375,580.00	1,956,375,580.00	1,788,893,410.45	1,788,893,410.45
2	Overhead Costs	7	Nil	1,181,170,000.64	1,181,170,000.64	377,184,545.05	377,184,545.05
3	Other Expenditures	8	Nil	Nil	Nil	Nil	Nil
	Total Recurrent		Nil	3,137,545,580.64	3,137,545,580.64	2,166,077,955.50	2,166,077,955.50
4	Capital GRAND TOTAL	9	Nil #	16,089,120,208.51 19,226,665,789.15	16,089,120,208.51 19,226,665,789.15	79,151,542.68 2,245,229,498.18	79,151,542.68 2,245,229,498.18

Prepared by: AZI HAMIOU	Checked by: ANWALU	SHEHU JALAuthorized by:	DR Rilvana	Mohamud
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OFFICE OF THE ACCOUNTANT-GENERAL

COVID-19 IMPLEMENTATION REPORT BY ADMINISTRATIVE CLASSIFICATION

		PERIO	DD : FIRST QUARTER, 2021	(JANUARY TO MARCH)			
ORIGINAL CODE	SECTOR	APPROVED COVID - 19 BUDGET 2021 (ORIGINAL BUDGET)	2021 Q 1 PERFORMANCE (JAN. TO MAR.)	MARCH	2021 PERFORMANCE YEAR TO DATE Q 1 (PAYMENTS TO DATE)	BUDGET BALANCE (ACTUAL AGAINST ORIGINAL BUDGET)	% PERFORMACE YEAR TO DATE AGAINST 2021 ORIGINAL BUDGET
01	ADMINISTRATION	731,170,001.00	326,815,372.00	326,815,372.00	326,815,372.00	404,354,629.00	
02	ECONOMIC	10,460,185,000.00	1,116,889,154.22	1,116,889,154.22	1,116,889,154.22	9,343,295,845.78	10.68%
03	LAW AND JUSTICE	0	0	0	-		0.00%
04	REGIONAL	0	0	0	9	9.7	0.00%
05	SOCIAL SECTOR	8,035,310,788.51	801,524,971.96	801,524,971.96	801,524,971.96	7,233,785,816.55	9.98%
TOTAL	TOTAL FOR ALL SECTORS	19,226,665,789.51	2,245,229,498.18	2,245,229,498.18	2,245,229,498.18	16,981,436,291.33	0.65
CODE	PROJECT TITLE	APPROVED COVID - 19 BUDGET 2021	2021 Q 1 PERFORMANCE (JAN. TO MAR.)	MARCH	PAYMENTS TO DATE	BUDGET BALANCE	PERFORMACE YEAR TO DATE
	ADMINISTRATION						
011100200100	DEPUTY GOVERNOR OFFICE	31,170,001	27,373,097.04	27,373,097.04	27,373,097.04	3,796,903.96	87.82%
011101300200	STATE EMERGENCY MANAGEMENT A	420,000,000	225,552,801.25	225,552,801.25	225,552,801.25	194,447,198.75	53.70%
011101300400	BAUCHI STATE SOCIAL INVESTMENT	230,000,000	45,745,145.60	45,745,145.60	45,745,145.60	184,254,854.40	19.89%
	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE	50,000,000	28,144,328.11	28,144,328.11	28,144,328.11	21,855,671.89	56.29%
TOTAL 1		731,170,001.00	326,815,372.00	326,815,372.00	326,815,372.00	404,354,629.00	2.18
	ECONOMIC						
021500100100	MIN. OF AGRICULTURE AND RURAL	650,000,000		-	-	650,000,000.00	0.00%
021500300100	BSADP	913,185,000	5,307,037.91	5,307,037.91	5,307,037.91	907,877,962.09	0.58%
021500300100	BASAC	300,000,000	-	(-)	Э.	300,000,000.00	0.00%
022205100100	MIN OF COOPERATIVES AND SME D	1,549,000,000	761,582,116.31	761,582,116.31	761,582,116.31	787,417,883.69	49.17%
025600100100	MINISTRY OF ENVIRONMENT AND HOUSING	6,000,000,000	350,000,000.00	350,000,000.00	350,000,000.00	5,650,000,000.00	5.83%
023800100100	STATE PLANNING COMMISSION	1,048,000,000	-	-	-	1,048,000,000.00	0.00%
TOTAL 2		10,460,185,000.00	1,116,889,154.22	1,116,889,154.22	1,116,889,154.22	9,343,295,845.78	0.56
	LAW AND JUSTICE						
TOTAL 3		0	0	0	0	0	0

	REGIONAL	0	0	0	0	0	
TOTAL 4							
	SOCIAL SECTOR						
051700100100	MINISTRY OF EDUCATION	150,000,000	5,497,300.00	5,497,300.00	5,497,300.00	144,502,700.00	3.66%
051706800100	A.D. RUFAI CLIS, MISAU	580,000	-	-	-	580,000.00	0.00%
052100100100	MINISTRY OF HEALTH	5,316,060,113	492,429,310.92	492,429,310.92	492,429,310.92	4,823,630,801.76	9.26%
052100300100	PRIMARY HEALTH CARE DEVELOPME	1,818,670,676	300,930,361.04	300,930,361.04	300,930,361.04	1,517,740,314.79	16.55%
053900200100	BAUCHI STATE COMMISSION FOR YOUTH AND WOMEN REHAB AND DEVELOPMENT	750,000,000	2,668,000.00	2,668,000.00	2,668,000.00	747,332,000.00	0.36%
TOTAL 5	DEVELOPMENT	8,035,310,788.51	801,524,971.96	801,524,971.96	801,524,971.96	7,233,785,816.55	0.30
IUIAL 5		8,035,310,788.51	801,524,971.96	801,524,971.96	801,524,971.96	7,233,785,816.55	0.30
	TOTAL FOR ALL MDA'S	19,226,665,789.51	2,245,229,498.18	2,245,229,498.18	2,245,229,498.18	16,981,436,291.33	
		APPROVED COVID - 19 BUDGET 2021	2021 Q 1 PERFORMANCE (JAN. TO MAR.)	MARCH	PAYMENTS TO DATE	BUDGET BALANCE	PERFORMAC YEAR TO DATE AGAINST
CODE	PROJECT TITLE Reform of Government and		TO TIALLY				2021 ORIGINAL BUDGET
	Government and Government and	311,170,001	101,262,571	101,262,571	101,262,571	209,907,430	32.54%
	Enhancing Skills and Knowledge (General)	4,610,765,000	772,386,454	772,386,454	772,386,454	3,838,378,546	16 750/
	Societal Re-Orientation (General	420,000,000	225,552,801	225,552,801	225,552,801	194,447,199	
	Roads (General)	6,000,000,000	350,000,000	350,000,000	350,000,000	5,650,000,000	
	Youths (General)	750,000,000	2,668,000	2,668,000	2,668,000	747,332,000	
	Improvement to human health (General)	7,134,730,789	793,359,672	793,359,672	793,359,672		11 120/
	TOTAL FOR ALL MDA'S FUN	19,226,665,789.51	2,245,229,498.18	2,245,229,498.18	2,245,229,498.18	16,981,436,291.33	