

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
30TH 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 **30th 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 **30th September, 2020** as required in line with International Public Sector Accounting Standards (**IPSAS**) and the applicable laws and regulations.



ALH. ABDU USMAN ALIYU
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AUDITOR GENERAL,
BAUCHI STATE.

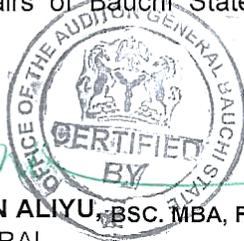
DISCLOSURE

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 30th September, 2020.



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

BAUCHI STATE GOVERNMENT OF NIGERIA							
OFFICE OF THE ACCOUNTANT-GENERAL							
COVID - 19 THIRD QUARTER BUDGET EXECUTION REPORT ON REVENUE AS AT SEPTEMBER, 2020							
S/N	Expenditure Item	Note	ORIGIN AL AP PR OV	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 MUHAMMAD SIKISA Checked by: KABIRU ISAH ABDELLAH Authorized by: SIRAJU MUHAMMAD SIKISA
 Designation: S/ACCOUNTANT Designation: CHIEF ACCOUNTANTS OPERATIONS Designation: DIRECTOR OPERATIONS
 Signature/Date: [Signature] 24/11/2020 Signature/Date: [Signature] 24/11/2020 Signature/Date: [Signature] 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	Note	Original Budget	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

Designation: HED Acci

Signature/Date: [Signature] 30/9/2020

Checked by: Auwaly Shehy Jalo

Designation: D. A. fin. & Acci

Signature/Date: [Signature] 30/9/2020

Authorized by: Dr Rilwanu Mohammed

Designation: Ex. Chairman RPHCDA

Signature/Date: [Signature] 30/9/2020

TOTAL 4							
	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 I	350,000,000		9,548,109.37	9,548,109.37		
053900200100	BAUCHI STATE COMMISSION FOR 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	0.38
	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 QUARTER, 2020 COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT

CODE	PROJECT TITLE	APPROVED COVID - 19 BUDGET 2020	2020 Q 3 PERFORMANCE (MARCH. TO AUGUST.)	SEPTEMBER	PAYMENTS TO DATE	BUDGET BALANCE	% PERFORMANCE YEAR TO DATE AGAINST 2020 ORIGINAL BUDGET
	Reform of Government and Governance (General)	1,980,000,000	318,446,668	584,440,980	902,887,647.92	1,077,112,352.08	45.60%
	Enhancing Skills and Knowledge (General)	4,201,032,637	5,000,000	846,056,692	851,056,691.85	3,349,975,945.15	20.26%
	Societal Re-Orientation (General)	3,354,115,000	196,997,500	34,077,392	231,074,891.50	3,123,040,108.50	6.89%
	Roads (General)	427,748,900	3,500,500	31,313,000	34,813,500.00	392,935,400.00	8.14%
	Youths (General)	650,000,000	0	39,596,843	39,596,843.12	610,403,156.88	6.09%
	Improvement to human health (General)	13,340,370,715	386,866,800	567,067,945	953,934,745.42	12,386,435,969.40	7.15%
	TOTAL FOR ALL MDA'S FUN	23,953,267,251.82	910,811,467.80	2,102,552,852.01	3,013,364,319.81	20,939,902,932.01	