

BAUCHI STATE GOVERNMENT OF NIGERIA

**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.

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	ORI GIN AL AP PR OV	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)
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			-	-
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: ABDULAZIZ MUHAMMAD SADIQ Checked by: KABIRU KATU ABDULLAH Authorized by: SUMAYYU MUHAMMAD SADIQ
 Designation: P/ACCOUNTANT Designation: CHIEF ACCOUNTANT Designation: DIRECTOR OPERATION
 Signature/Date: [Signature] 26/4/2021 Signature/Date: [Signature] 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	Vote	Original Budget	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	9	Nil	16,089,120,208.51	16,089,120,208.51	79,151,542.68	79,151,542.68
	GRAND TOTAL		#	19,226,665,789.15	19,226,665,789.15	2,245,229,498.18	2,245,229,498.18

Prepared by: ALI HAMIDU

Checked by: ANWALU SHETTU JAL Authorized by: DR Rilwanu Mohammed

Designation: HEU ACCOUNT

Designation: DFA Designation: EC BSpHCOA

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

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	REGIONAL	0	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		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	

FIRST QUARTER, 2021 COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT

CODE	PROJECT TITLE	APPROVED COVID - 19 BUDGET 2021	2021 Q 1 PERFORMANCE (JAN. TO MAR.)	MARCH	PAYMENTS TO DATE	BUDGET BALANCE	% PERFORMANCE YEAR TO DATE AGAINST 2021 ORIGINAL BUDGET
	Reform of Government and Governance (General)	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	16.75%
	Societal Re-Orientation (General)	420,000,000	225,552,801	225,552,801	225,552,801	194,447,199	53.70%
	Roads (General)	6,000,000,000	350,000,000	350,000,000	350,000,000	5,650,000,000	5.83%
	Youths (General)	750,000,000	2,668,000	2,668,000	2,668,000	747,332,000	0.36%
	Improvement to human health (General)	7,134,730,789	793,359,672	793,359,672	793,359,672	6,341,371,117	11.12%
	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	