

GOVERNMENT OF BAYELSA STATE OF NIGERIA

Office of the State Auditor General

Auditor General
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C.AUD.5/VOL.1/31



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Our Ref: _____
Your Ref: _____

16th August 2021
Date: _____

REPORT OF THE STATE AUDITOR- GENERAL ON SECOND QUARTER 2021 COVID 19 EXPENDITURE FOR THE GOVERNMENT OF BAYELSA STATE APRIL-JUNE 2021

INTRODUCTION

This report transmits the fourth in a series of quarterly reports that deals with the financial management of the Government of Bayelsa state COVID 19 initiatives. It highlights the outcomes of the Bayelsa state government financial activities for the second quarter (APRIL-JUNE) 2021 which demonstrates the government's efforts in response to address significant risks and impacts of COVID 19 pandemic.

The purpose of this report is to give an independent opinion and provide on-going assurance to critical stakeholders. We conducted the audit assignment based on approved audit plan. The scope is basically processes, control and regularity audit, audit procedures performed were designed to evaluate adequacy, efficiency and effectiveness of financial governance principles and control processes.

We conducted this compliance and transaction audit in accordance with generally accepted public sector auditing standards and international standards for professional practice. Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

An audit in this context involves an independent examination on a test basis of evidence relevant and material to amounts and disclosures made by the office of the Accountant-General.

FINDINGS

The office of the Accountant- General had provided us with all the information they are aware of that could significantly affect the findings or conclusions of this report.

Based on our audit, we can assert the following as being generally true, with no reportable exceptions that,

1. We identified no financial control issues that we believe to represent substantial defects in internal control.
2. We identified no circumstances in which we believe that Government response resulted in the acceptance of unreasonable levels of risk.
3. The office of the Accountant-General is cognizant of their responsibility for internal control functions and takes seriously the need for financial control and accountability.

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AUDIT CERTIFICATE

In the course of the audit, we evaluated the overall adequacy of the transactions and chart of accounts as provided by the Accountant-General (Appendix 1 & 2) and have obtained information and explanations 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 of my independent opinion.

In my opinion, the expenditures incurred as presented in the financial highlight presents fairly, in all material respect, the financial deployments made by the Bayelsa state government in response to **COVID 19** for the second quarter 2021 as provided by the Accountant-General.

Office of the State Auditor-General
P.M.B 19
Yenagoa.


16-8-2021

Dounana Tarimotimi FCNA ACTI.
Ag. Auditor-General
Bayelsa State

FINANCIAL HIGHLIGHTS:**CAPITAL EXPENDITURE:**

	APRIL	MAY	JUNE	TOTAL
Ministry of Finance	64,438,000			64,438,000
Ministry of Works	100,000,000	1,999,345,000	571,500,000	2,670,845,000
Ministry of local Govt, Chieftaincy & Comm Devt.			650,000,000	650,000,000
Ministry of Health			81,475,472.16	81,475,472.16
TOTAL	164,438,000	1,999,345,000	1,302,975,472.16	3,466,758,472.16

Source: Auditor's computation

THREE BILLION, FOUR HUNDRED AND SIXTY-SIX MILLION, SEVEN HUNDRED AND FIFTY-EIGHT THOUSAND, FOUR HUNDRED AND SEVENTY TWO NAIRA, SIXTEEN KOBO(3,466,758,472.16) ONLY.

RECURRENT EXPENDITURE:

	APRIL	MAY	JUNE	TOTAL
GOVT HOUSE	10,000,000		13,000,000	23,000,000
DEPUTY GOVERNOR'S OFFICE	650,000	6,000,000	22,000,000	28,650,000
Ministry of Health		14,400,000		14,400,000
TRADITIONAL RULERS COUNCIL	3,195,000			3,195,000
Ministry of Environment	8,900,000	75,000,000		83,900,000
Ministry of justice	460,000			460,000
Ministry of finance		1,500,000		1,500,000
Ministry of information		25,500,000		25,500,000
SSG's office			5,970,000	5,970,000
Ministry of lands, housing & urban Devt			12,900,000	12,900,000
TOTAL	23,205,000	122,400,000	53,870,000	199,475,000

Source: Auditor's computation

ONE HUNDRED AND NINETY-NINE MILLION, FOUR HUNDRED AND SEVENTY-FIVE THOUSAND (₦199,475,000) NAIRA ONLY.

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MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION PERIOD; APRIL, 2021

CODE	NAME	INITIAL BUDGET	AMENDMENT	FINAL BUDGET	APRIL	YR PMTS TO DATE ACTUAL	BUDGET BALANCE	EXECU
		A	B	C=A+B	D	E	C-E	G=E/C
23020118	Construction/Provision of Infrastructure	1,570,000,000.00	-	1,570,000,000.00		1,140,466,227.00	429,533,773.00	
23020114	Construction/Provision of Roads (Access roads to health facilities- Urban/Rural)	20,500,000,000.00	-	20,500,000,000.00	164,438,000.00	20,593,846,074.53	(93,846,074.53)	
22020402	Maintenance of office Furnitures	10,000,000.00	-	10,000,000.00			10,000,000.00	
23010105	Purchase of Motor vehicles	80,000,000.00	-	80,000,000.00		375,000,000.00	(295,000,000.00)	
23010127	Purchase of Agricultural Equipment		-				-	
23020113	Construction/Provision of Agricultural facilities		-				-	
23050101	Research and Development	40,000,000.00	-	40,000,000.00			40,000,000.00	
23010112	Purchase of Office Furniture and Fittings (Upgrading of Health Facilities)	48,000,000.00	-	48,000,000.00			48,000,000.00	
23010122	Purchase of Health/Medical Equipment (Health Facilities/Upgrading)	507,000,000.00	-	507,000,000.00		135,000,000.00	372,000,000.00	
23020101	Construction/Provision of Office Building (Health Facilities/Upgrading)	2,056,000,000.00	-	2,056,000,000.00		1,800,000,000.00	256,000,000.00	

23020106	Construction/Provision of Hospitals/Health Centres	357,668,596.00	-	357,668,596.00			357,668,596.00	0.00
23020113	Construction / Provision of Agricultural Facilities	5,000,000,000.00	-	5,000,000,000.00		1,685,870,609.49	3,314,129,390.51	
23030105	Rehabilitation/Repairs of Hospitals/Health Centres	1,345,831,404.00	-	1,345,831,404.00			1,345,831,404.00	0.00
22020604	Security Vote (Compliance Monitoring on Covis-19 Protocols)	400,000,000.00	-	400,000,000.00	13,195,000.00	13,195,000.00	386,805,000.00	3.30
22021003	Publicity/Advertisement (Public enlightenment)	500,000,000.00	-	500,000,000.00	650,000.00	13,994,700.00	486,005,300.00	2.80
22021007	Welfare Packages (Palliatives)	500,000,000.00	-	500,000,000.00			500,000,000.00	0.00
22040107	Grants to Private Companies (SMEs Intervention)	300,000,000.00	-	300,000,000.00			300,000,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	26,000,000.00	-	26,000,000.00		2,000,000.00	24,000,000.00	7.69
22020501	Local Training (Medical Personnels)	100,000,000.00	-	100,000,000.00			100,000,000.00	0.00
22020104	Medical Expenses Local		-				-	
22021044	Health Care Financing	20,000,000.00	-	20,000,000.00		4,857,000.00	15,143,000.00	24.29
22020605	Cleaning and Fumigation	1,150,000,000.00	-	1,150,000,000.00	960,000.00	603,072,000.00	603,072,000.00	52.44
22020414	Maintenance of dump-Site (For Disposal of Waste)	120,000,000.00	-	120,000,000.00	8,400,000.00	243,400,000.00	(123,400,000.00)	202.83
	GRAND TOTAL	34,630,500,000.00	-	34,630,500,000.00	187,643,000.00	26,610,701,611.02	8,019,798,388.98	76.84

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MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION PERIOD; MAY, 2021

CODE	NAME	INITIAL BUDGET	AMENDMENT	FINAL BUDGET	MAY	YR PMTS TO DATE ACTUAL	BUDGET BALANCE	EXECUTION
		A	B	C=A+B	D	E	C-E	G=E/C*100
23020118	Construction/Provision of Infrastructure	1,570,000,000.00	-	1,570,000,000.00		1,140,466,227.00	429,533,773.00	72.64
23020114	Construction/Provision of Roads (Access roads to health facilities- Urban/Rural)	20,500,000,000.00	-	20,500,000,000.00		20,593,846,074.53	(93,846,074.53)	100.46
22020402	Maintenance of office Furnitures	10,000,000.00	-	10,000,000.00			10,000,000.00	0.00
23010105	Purchase of Motor vehicles	80,000,000.00	-	80,000,000.00		375,000,000.00	(295,000,000.00)	468.75
23010127	Purchase of Agricultural Equipment		-				-	
23020113	Construction/Provision of Agricultural facilities		-				-	
23050101	Research and Development	40,000,000.00	-	40,000,000.00			40,000,000.00	0.00

23010112	Purchase of Office Furniture and Fittings (Upgrading of Health Facilities)	48,000,000.00	-	48,000,000.00			48,000,000.00	0.00
23010122	Purchase of Health/Medical Equipment (Health Facilities/Upgrading)	507,000,000.00	-	507,000,000.00	14,400,000.00	149,400,000.00	357,600,000.00	29.47
23020101	Construction/Provision of Office Building (Health Facilities/Upgrading)	2,056,000,000.00	-	2,056,000,000.00		1,800,000,000.00	256,000,000.00	87.55
23020106	Construction/Provision of Hospitals/Health Centres	357,668,596.00	-	357,668,596.00			357,668,596.00	0.00
23020113	Construction / Provision of Agricultural Facilities	5,000,000,000.00	-	5,000,000,000.00	1,999,345,000.00	3,685,215,609.49	1,314,784,390.51	
23030105	Rehabilitation/Repairs of Hospitals/Health Centres	1,345,831,404.00	-	1,345,831,404.00			1,345,831,404.00	0.00
22020604	Security Vote (Compliance Monitoring on Covis-19 Protocols)	400,000,000.00	-	400,000,000.00	7,500,000.00	20,695,000.00	379,305,000.00	5.17
22021003	Publicity/Advertisement (Public enlightenment)	500,000,000.00	-	500,000,000.00	25,500,000.00	39,494,700.00	460,505,300.00	7.90
22021007	Welfare Packages (Palliatives)	500,000,000.00	-	500,000,000.00			500,000,000.00	0.00
22040107	Grants to Private Companies (SMEs Intervention)	300,000,000.00	-	300,000,000.00			300,000,000.00	0.00

22020307	Drugs/Laboratory/Medical Supplies	26,000,000.00	-	26,000,000.00		2,000,000.00	24,000,000.00	7.69
22020501	Local Training (Medical Personnels)	100,000,000.00	-	100,000,000.00			100,000,000.00	0.00
22020104	Medical Expenses Local		-				-	
22021044	Health Care Financing	20,000,000.00	-	20,000,000.00		4,857,000.00	15,143,000.00	24.29
22020605	Cleaning and Fumigation	1,150,000,000.00	-	1,150,000,000.00	75,000,000.00	678,072,000.00	603,072,000.00	58.96
22020414	Maintenance of dump-Site (For Disposal of Waste)	120,000,000.00	-	120,000,000.00		243,400,000.00	(123,400,000.00)	202.83
	GRAND TOTAL	34,630,500,000.00	-	34,630,500,000.00	2,121,745,000.00	28,732,446,611.02	5,898,053,388.98	82.97

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MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION PERIOD; JUNE, 2021

CODE	NAME	INITIAL BUDGET	AMEN DMEN T	FINAL BUDGET	MAY	YR PMTS TO DATE ACTUAL	BUDGET BALANCE	EXECUTION
		A	B	C=A+B	D	E	C-E	G=E/C*100
23020118	Construction/Provision of Infrastructure	1,570,000,000.00	-	1,570,000,000.00		1,140,466,227.00	429,533,773.00	72.64
23020114	Construction/Provision of Roads (Access roads to health facilities- Urban/Rural)	20,500,000,000.00	-	20,500,000,000.00		20,593,846,074.53	(93,846,074.53)	100.46
22020402	Maintenance of office Furnitures	10,000,000.00	-	10,000,000.00			10,000,000.00	0.00
23010105	Purchase of Motor vehicles	80,000,000.00	-	80,000,000.00		375,000,000.00	(295,000,000.00)	468.75
23010127	Purchase of Agricultural Equipment		-				-	
23020113	Construction/Provision of Agricultural facilities		-				-	
23050101	Research and Development	40,000,000.00	-	40,000,000.00			40,000,000.00	0.00

23010112	Purchase of Office Furniture and Fittings (Upgrading of Health Facilities)	48,000,000.00	-	48,000,000.00			48,000,000.00	0.00
23010122	Purchase of Health/Medical Equipment (Health Facilities/Upgrading)	507,000,000.00	-	507,000,000.00		149,400,000.00	357,600,000.00	29.47
23020101	Construction/Provision of Office Building (Health Facilities/Upgrading)	2,056,000,000.00	-	2,056,000,000.00	81,475,472.16	1,881,475,472.16	174,524,527.84	91.51
23020106	Construction/Provision of Hospitals/Health Centres	357,668,596.00	-	357,668,596.00			357,668,596.00	0.00
23020113	Construction / Provision of Agricultural Facilities	5,000,000,000.00	-	5,000,000,000.00	1,221,500,000.00	4,906,715,609.49	93,284,390.51	
23030105	Rehabilitation/Repairs of Hospitals/Health Centres	1,345,831,404.00	-	1,345,831,404.00	25,900,000.00	25,900,000.00	1,319,931,404.00	1.92
22020604	Security Vote (Compliance Monitoring on Covis-19 Protocols)	400,000,000.00	-	400,000,000.00	27,970,000.00	48,665,000.00	351,335,000.00	12.17
22021003	Publicity/Advertisement (Public enlightenment)	500,000,000.00	-	500,000,000.00		39,494,700.00	460,505,300.00	7.90
22021007	Welfare Packages (Palliatives)	500,000,000.00	-	500,000,000.00			500,000,000.00	0.00
22040107	Grants to Private Companies (SMEs Intervention)	300,000,000.00	-	300,000,000.00			300,000,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	26,000,000.00	-	26,000,000.00		2,000,000.00	24,000,000.00	7.69
22020501	Local Training (Medical Personnels)	100,000,000.00	-	100,000,000.00			100,000,000.00	0.00
22020104	Medical Expenses Local		-				-	
22021044	Health Care Financing	20,000,000.00	-	20,000,000.00		4,857,000.00	15,143,000.00	24.29
22020605	Cleaning and Fumigation	1,150,000,000.00	-	1,150,000,000.00		678,072,000.00	603,072,000.00	58.96

22020414	Maintenance of dump-Site (For Disposal of Waste)	120,000,000.00	-	120,000,000.00		243,400,000.00	(123,400,000.00)	202.83
	GRAND TOTAL	34,630,500,000.00	-	34,630,500,000.00	1,356,845,472.16	30,089,292,083.18	4,541,207,916.82	86.89

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MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION PERIOD; APRIL, 2021

CODE	NAME	INITIAL BUDGET	AMENDMENT	FINAL BUDGET	APRIL	YR PMTS TO DATE ACTUAL	BUDGET BALANCE	EXECUTION
		A	B	C=A+B	D	E	C-E	G=E/C*100
23020118	Construction/Provision of Infrastructure	1,570,000,000.00	-	1,570,000,000.00		1,140,466,227.00	429,533,773.00	72.6
23020114	Construction/Provision of Roads (Access roads to health facilities- Urban/Rural)	20,500,000,000.00	-	20,500,000,000.00	164,438,000.00	20,593,846,074.53	(93,846,074.53)	100.4
22020402	Maintenance of office Furnitures	10,000,000.00	-	10,000,000.00			10,000,000.00	0.0
23010105	Purchase of Motor vehicles	80,000,000.00	-	80,000,000.00		375,000,000.00	(295,000,000.00)	468.7
23010127	Purchase of Agricultural Equipment		-				-	
23020113	Construction/Provision of Agricultural facilities		-				-	
23050101	Research and Development	40,000,000.00	-	40,000,000.00			40,000,000.00	0.0
23010112	Purchase of Office Furniture and Fittings (Upgrading of Health Facilities)	48,000,000.00	-	48,000,000.00			48,000,000.00	0.0
23010122	Purchase of Health/Medical Equipment (Health Facilities/Upgrading)	507,000,000.00	-	507,000,000.00		135,000,000.00	372,000,000.00	26.6
23020101	Construction/Provision of Office Building (Health Facilities/Upgrading)	2,056,000,000.00	-	2,056,000,000.00		1,800,000,000.00	256,000,000.00	87.5