

GOVERNMENT OF BAYELSA STATE OF NIGERIA

Office of the State Auditor General

Auditor General
OFFURUGBO, G. S. *FCNA*
Tel: 08036744913
Email: offrugbo@yaho...com

C.AUD.5/VOL.1/29

Our Ref: _____

Your Ref: _____



P. M. B 19
Yenagoa
Email: stateauditbayelsa1@yahoo.com

24th November, 2020

Date: _____

REPORT OF THE STATE AUDITOR- GENERAL ON THIRD QUARTER 2020 COVID 19 EXPENDITURE FOR THE GOVERNMENT OF BAYELSA STATE

JULY- SEPTEMBER 2020

INTRODUCTION

This report represents the first in a series of quarterly reports that will deal with the financial management of the Government's **COVID 19** initiatives. It highlights the outcomes of the Bayelsa state government financial activities for the third quarter (JULY-SEPTEMBER) 2020 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 are 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.

FINANCIAL HIGHLIGHTS

CAPITAL EXPENDITURE

	JULY	AUGUST	SEPTEMBER	TOTAL
Ministry of Agriculture	68,499,844	174,700,000	28,000,000	271,199,844
Ministry of Health	50,000,000	-	100,000,000	150,000,000
Ministry of Works		7,000,000	700,000,000	707,000,000
TOTAL	118,499,844	181,700,000	828,000,000	1,128,199,844

Source: Auditor's computation.

ONE BILLION, ONE HUNDRED AND TWENTY EIGHT MILLION, ONE HUNDRED AND NINETY NINE THOUSAND, EIGHT HUNDRED AND FOUTY FOUR NAIRA.(N 1,128,199,844)

RECURRENT EXPENDITURE

	JULY	AUGUST	SEPTEMBER	TOTAL
Ministry of Information	5,815,000	-	-	5,815,000
Deputy Governor's office	-	-	7,000,000	7,000,000
Ministry of Environment	60,000,000	160,000,000	-	220,000,000
Ministry of Health	-	12,700,000	261,920,000	274,620,000
TOTAL	65,815,000	172,700,000	268,920,000	507,435,000

Source: Auditor's computation

FIVE HUNDRED AND SEVEN MILLION, FOUR HUNDRED AND THIRTY-FIVE THOUSAND NAIRA ONLY (N507,435,000)

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 deficiencies 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.

OPINION

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 third quarter 2020 as provided by the accountant general.

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


OWORIBO .O. OWORIBO FCNA
Ag, Auditor-General
Bayelsa state

GOVERNMENT OF BAYELSA STATE OF NIGERIA

Phone: 089-503691



OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE
TREASURY HEADQUARTERS
P.M.B. 13, YENAGOA
Website: www.mof.gov.ng

MONTHLY MDA BY MDA COVID-19 BUDGET IMPLEMENTATION REPORT BY SEGMENTS-....AUGUST, 2020

S/N	ADM CODE	MDAs	ALLOCATION	CAPITAL B	TOTAL BUDGET	AUGUST	CAPITAL E	TOTAL F=D+E	PAYMENT YTD	BUDGET BAL	PERCENT
		ADMINISTRATIVE SECTOR	RECURRENT A		G=A+B	RECURRENT D			G	H=C-G	I=G/C*100
1	011100202700	S. A SECURITY MATTERS	400,000,000.00	-	400,000,000.00	-	-	-	8,000,000.00	392,000,000.00	2.0%
2	011101300200	GENERAL SERVICES BUREAU (SSG OFFICE)	500,000,000.00	-	500,000,000.00	-	-	-	251,650,000.00	248,350,000.00	50.3%
3	012300100100	MINISTRY OF INFORMATION AND ORIENTATION	500,000,000.00	-	500,000,000.00	-	-	-	17,815,000.00	482,185,000.00	3.5%
4	011105000100	MINISTRY OF SPECIAL PROJECT	-	-	-	-	-	-	-	-	0.0%
		SUB-TOTAL A	1,400,000,000.00	0.00	1,400,000,000.00	0.00	0.00	0.00	277,465,000.00	1,122,535,000.00	19.8%
5	022000100100	MINISTRY OF FINANCE	100,000,000.00	-	100,000,000.00	-	-	-	-	100,000,000.00	0.0%
6	022000800100	BOARD OF INTERNAL REVENUE	200,000,000.00	-	200,000,000.00	-	-	-	-	200,000,000.00	0.0%
7	011200800500	MINISTRY OF BUDGET & ECO PLANNING	200,000,000.00	-	200,000,000.00	-	-	-	2,600,000.00	197,400,000.00	1.3%
8	021500100100	MINISTRY OF AGRICULTURE	-	3,000,000,000.00	3,000,000,000.00	-	181,700,000.00	181,700,000.00	1,051,199,844.00	1,948,800,156.00	35.0%
	023400100100	MINISTRY OF WORKS	-	19,683,758,000.00	19,683,758,000.00	-	-	-	852,607,588.00	18,831,150,412.00	4.3%
		SUB-TOTAL B	500,000,000.00	22,683,758,000.00	23,183,758,000.00	0.00	181,700,000.00	181,700,000.00	1,906,407,432.00	21,277,350,568.00	8.2%
		SOCIAL SECTOR									
9	052100100100	MINISTRY OF HEALTH	250,000,000.00	2,450,000,000.00	2,700,000,000.00	172,700,000.00	-	172,700,000.00	739,290,769.82	1,960,709,230.18	27.3%
10	053500100100	MINISTRY OF ENVIRONMENT	400,000,000.00	-	400,000,000.00	-	-	-	280,570,000.00	119,430,000.00	70.1%
11		MINISTRY OF LOCAL GOVT. CHIEFTENCY AND COMMUNITY	-	1,500,000,000.00	1,500,000,000.00	-	-	-	-	1,500,000,000.00	0.0%
		SUB-TOTAL C	650,000,000.00	3,950,000,000.00	4,600,000,000.00	172,700,000.00	0.00	172,700,000.00	1,019,860,769.82	3,580,139,230.18	22.1%
		GRAND TOTAL (A+B+C)	2,550,000,000.00	26,633,758,000.00	29,183,758,000.00	172,700,000.00	181,700,000.00	354,400,000.00	3,203,733,201.82	25,980,024,798.18	10.98%

NOTE: THERE WAS NO SUPPLEMENTARY BUDGET. THE BUDGET WAS ONLY REVISED.

GOVERNMENT OF BAYELSA STATE OF NIGERIA

Phone: 089-503691



OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE
TREASURY HEADQUARTERS
P.M.B. 13, YENAGOA

MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION PERIOD; AUGUST, 2020

ECONOMIC CODE	DESCRIPTION	BUDGET ALLOCATION				AUGUST		PAYMENT YTD	BUDGET BAL	PERCENT E/C*100
		INITIAL BUDGET A	AMENDMENT B	FINAL BUDGET C=B	D	E				
23020118	Construction/Provision of Infrastructure	3,000,000,000.00	2,300,000,000.00	2,300,000,000.00	-	-	-	2,300,000,000.00	0.00	
23020114	Construction/Provision of Roads (Access roads to health facilities- Urban/Rural)	2,075,050,000.00	15,575,394,468.45	15,575,394,468.45	181,700,000.00	309,390,769.82	15,266,003,698.63	1.95		
23030113	Rehabilitation/Repairs of roads	200,000,000.00	2,516,163,531.55	2,516,163,531.55	-	852,607,588.00	1,663,555,943.55	33.85		
23010101	Purchase/Acquisition of Land	1,000,000,000.00	650,000,000.00	650,000,000.00	-	-	650,000,000.00	0.00		
23010127	Purchase of Agricultural Equipment	2,090,000,000.00	550,000,000.00	550,000,000.00	-	-	550,000,000.00	0.00		
23020113	Construction/Provision of Agricultural facilities	4,450,000,000.00	1,700,000,000.00	1,700,000,000.00	-	1,051,199,844.00	648,800,156.00	61.84		
23050103	Monitoring/Evaluation	-	175,000,000.00	175,000,000.00	-	-	175,000,000.00	0.00		
23010112	Purchase of Office Furniture and Fittings (Upgrading of Health Facilities)	-	270,000,000.00	270,000,000.00	172,700,000.00	260,000,000.00	10,000,000.00	96.30		
23021022	Purchase of Health/Medical Equipment (Health Facilities/Upgrading)	-	709,892,825.00	709,892,825.00	-	-	709,892,825.00	0.00		
23020102	Construction/Provision of Office Building (Health Facilities/Upgrading)	-	265,000,000.00	265,000,000.00	-	-	265,000,000.00	0.00		
23020106	Construction/Provision of Hospitals/Health Centres	-	1,636,336,403.00	1,636,336,403.00	-	-	1,636,336,403.00	0.00		
23030105	Rehabilitation/Repairs of Hospitals/Health Centres	-	493,770,772.00	493,770,772.00	-	-	493,770,772.00	0.00		
22020604	Security Vote (Compliance Monitoring on Covid-19 Protocols)	-	500,000,000.00	500,000,000.00	-	8,000,000.00	492,000,000.00	1.60		
22021003	Publicity/Advertisement (Public enlightenment)	791,000,000.00	500,000,000.00	500,000,000.00	-	17,815,000.00	482,185,000.00	3.56		
22021007	Welfare Packages (Palliatives)	276,500,000.00	500,000,000.00	500,000,000.00	-	251,650,000.00	248,350,000.00	50.33		
22040107	Grants to Private Companies (SMEs Intervention)	-	100,000,000.00	100,000,000.00	-	-	100,000,000.00	0.00		
232040107	Grants to Private Companies (SMEs Intervention)	-	400,000,000.00	400,000,000.00	-	2,600,000.00	397,400,000.00	0.65		
22020307	Drugs/Laboratory/Medical Supplies	-	35,000,000.00	35,000,000.00	-	20,000,000.00	15,000,000.00	57.14		
22020501	Local Training (Medical Personnel)	-	80,000,000.00	80,000,000.00	-	50,000,000.00	30,000,000.00	62.50		
22020104	Medical Expenses Local	-	35,000,000.00	35,000,000.00	-	20,000,000.00	15,000,000.00	57.14		
22021044	Health Care Financing	-	100,000,000.00	100,000,000.00	-	80,000,000.00	20,000,000.00	80.00		
22020605	Cleaning and Furnigation	-	291,000,000.00	291,000,000.00	-	280,470,000.00	10,530,000.00	96.38		
22020401	Maintenance of Motor Vehicles (For Disposal of Waste)	-	50,200,000.00	50,200,000.00	-	-	50,200,000.00	0.00		
22020405	Motor Vehicle Fuel Cost	-	51,000,000.00	51,000,000.00	-	-	51,000,000.00	0.00		
		-	29,483,758,000.00	29,483,758,000.00	354,400,000.00	3,203,733,201.82	26,280,024,798.18	10.87		

GOVERNMENT OF BAYELSA STATE OF NIGERIA



Phone: 089-503691

OFFICE OF THE ACCOUNTANT GENERAL
 MINISTRY OF FINANCE
 TREASURY HEADQUARTERS
 P.M.B. 13, YENAGOA
 Website: www.mofb.gov.ng

MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT PERIOD AUGUST 2020.....

Code	Name	INITIAL BUDGET (A)	AMENDMENT B	FINAL BUDGET AMOUNT C = B	AUGUST E	PAYMENTS YTD F=D+E	BUDGET BALANCE G=C-F	PERCENTAGE F/C*100
701	General Public Services	3,560,082,676.18	2,500,000,000.00	2,500,000,000.00	-	269,465,000.00	2,230,535,000.00	10.78
703	Public Order and Safety	569,613,228.19	400,000,000.00	400,000,000.00	-	8,000,000.00	392,000,000.00	2.00
704	Economic Affairs	33,104,438,089.85	23,183,758,000.00	23,183,758,000.00	181,700,000.00	1,906,407,432.00	21,277,350,568.00	8.22
705	Environmental Protection	569,613,228.19	400,000,000.00	400,000,000.00	-	280,570,000.00	119,430,000.00	70.14
706	Housing and Community Ame	427,209,921.14	300,000,000.00	300,000,000.00	-	-	300,000,000.00	-
707	Health	3,844,889,290.28	2,700,000,000.00	2,700,000,000.00	172,700,000.00	739,290,769.82	1,960,709,230.18	27.38
	GRAND TOTAL	42,075,846,433.83	29,483,758,000.00	29,483,758,000.00	354,400,000.00	3,203,733,201.82	26,280,024,798.18	10.87

NOTE: THERE WAS NO SUPPLEMENTARY BUDGET. THE BUDGET WAS ONLY REVISED.

GOVERNMENT OF BAYELSA STATE OF NIGERIA

Phone: 089-503691



OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE
TREASURY HEADQUARTERS
P.M.B. 13, YENAGOA

MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION PERIOD: SEPTEMBER, 2020

CODE	NAME	INITIAL BUDGET A	AMENDMENT B	FINAL BUDGET C=B	SEPTEMBER D	YR PMTS TO DATE ACTUAL E	BUDGET BALANCE C-E	EXECUTION G-E/C*100
23020118	Construction/Provision of Infrastructure	3,000,000,000.00	2,300,000,000.00	2,300,000,000.00	150,000,000.00	150,000,000.00	2,150,000,000.00	6.52
23020114	Construction/Provision of Roads (Access roads to health facilities- Urban/Rural)	2,075,050,000.00	15,575,394,468.45	15,575,394,468.45	550,000,000.00	859,390,769.82	14,716,003,698.63	5.52
23030113	Rehabilitation/Repairs of roads	200,000,000.00	2,516,163,531.55	2,516,163,531.55	-	852,607,588.00	1,663,555,943.55	33.89
23010101	Purchase/Acquisition of Land	1,000,000,000.00	650,000,000.00	650,000,000.00	-	-	650,000,000.00	0.00
23010127	Purchase of Agricultural Equipment	2,090,000,000.00	550,000,000.00	550,000,000.00	-	-	550,000,000.00	0.00
23020113	Construction/Provision of Agricultural facilities	4,450,000,000.00	1,700,000,000.00	1,700,000,000.00	28,000,000.00	1,079,199,844.00	620,800,156.00	63.48
23050103	Monitoring/Evaluation	-	175,000,000.00	175,000,000.00	-	-	175,000,000.00	0.00
23010112	Purchase of Office Furniture and Fittings (Upgrading of Health Facilities)	-	270,000,000.00	270,000,000.00	-	260,000,000.00	10,000,000.00	96.30
23021022	Purchase of Health/Medical Equipment (Health Facilities/Upgrading)	-	709,892,825.00	709,892,825.00	-	-	709,892,825.00	0.00
23020102	Construction/Provision of Office Building (Health Facilities/Upgrading)	-	265,000,000.00	265,000,000.00	-	-	265,000,000.00	0.00
23020106	Construction/Provision of Hospitals/Health Centres	-	1,636,336,403.00	1,636,336,403.00	-	-	1,636,336,403.00	0.00
23030105	Rehabilitation/Repairs of Hospitals/Health Centres	-	493,770,772.00	493,770,772.00	100,000,000.00	100,000,000.00	393,770,772.00	20.25
22020604	Security Vote (Compliance Monitoring on Covid-19 Protocols)	-	500,000,000.00	500,000,000.00	268,920,000.00	276,920,000.00	223,080,000.00	55.38
22021003	Publicity/Advertisement (Public enlightenment)	791,000,000.00	500,000,000.00	500,000,000.00	-	17,815,000.00	482,185,000.00	3.56
22021007	Welfare Packages (Palliatives) Grants to Private Companies (SMEs Intervention)	276,500,000.00	500,000,000.00	500,000,000.00	-	251,650,000.00	248,350,000.00	50.33
22040107	Grants to Private Companies (SMEs Intervention)	-	100,000,000.00	100,000,000.00	-	-	100,000,000.00	0.00
23040107	Drugs/Laboratory/Medical Supplies	-	400,000,000.00	400,000,000.00	-	2,600,000.00	397,400,000.00	0.65
22020307	Local Training (Medical Personnel)	-	80,000,000.00	80,000,000.00	-	50,000,000.00	30,000,000.00	62.50
22020104	Medical Expenses Local	-	35,000,000.00	35,000,000.00	-	20,000,000.00	15,000,000.00	57.14
22021044	Health Care Financing	-	100,000,000.00	100,000,000.00	-	80,000,000.00	20,000,000.00	80.00
22020605	Cleaning and Furnigation Maintenance of Motor Vehicles (For Disposal of Waste)	-	291,000,000.00	291,000,000.00	-	280,470,000.00	10,530,000.00	96.38
22020401	Motor Vehicle Fuel Cost	-	50,200,000.00	50,200,000.00	-	-	50,200,000.00	0.00
22020405	Motor Vehicle Fuel Cost	-	51,000,000.00	51,000,000.00	-	-	51,000,000.00	0.00
	GRAND TOTAL	13,882,550,000.00	29,483,758,000.00	29,483,758,000.00	1,096,920,000.00	4,300,653,201.82	25,183,104,798.18	14.59

GOVERNMENT OF BAYELSA STATE OF NIGERIA



Phone: 089-503691

OFFICE OF THE ACCOUNTANT
GENERAL
MINISTRY OF FINANCE
TREASURY HEADQUARTERS
P.M.B. 13, YENAGOA
Website: www.mofbay.gov.ng

MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT PERIODSEPTEMBER 2020.....

Code	Name	INITIAL BUDGET (A)		AMENDMENT B	FINAL BUDGET AMOUNT C=B		SEPTEMBER D	YR PMTS TO DATE E	BUDGET BALANCE C-E	PERCENTAGE E/C*100
		A	B		C=B	D				
1-GPS	General Public Services	3,560,082,676.18	2,500,000,000.00	2,500,000,000.00	2,500,000,000.00	269,465,000.00	2,230,535,000.00	10.78		
2-DEF	Defence									
3-POS	Public Order and Safety	569,613,228.19	400,000,000.00	400,000,000.00	268,920,000.00	276,920,000.00	123,080,000.00	69.23		
4-EA	Economic Affairs	33,104,438,089.85	23,183,758,000.00	23,183,758,000.00	178,000,000.00	2,084,407,432.00	21,099,350,568.00	8.99		
5-EP	Environmental Protection	569,613,228.19	400,000,000.00	400,000,000.00		280,570,000.00	119,430,000.00	70.14		
6-HCA	Housing and Community Amenities	427,209,921.14	300,000,000.00	300,000,000.00		-	300,000,000.00	-		
7-H	Health	3,844,889,290.28	2,700,000,000.00	2,700,000,000.00	650,000,000.00	1,389,290,769.82	1,310,709,230.18	51.46		
8-RCR	Recreation, Culturrr and Religion									
9-E	Education									
10-SP	Social Protection									
	GRAND TOTAL	42,075,846,433.83	29,483,758,000.00	29,483,758,000.00	1,096,920,000.00	4,300,653,201.82	25,183,104,798.18	14.59		

NOTE: THERE WAS NO SUPPLEMENTARY BUDGET. THE BUDGET WAS ONLY REVISED.

GOVERNMENT OF BAYELSA STATE OF NIGERIA



Phone:

OFFICE OF THE ACCOUNTANT GENERAL
 MINISTRY OF FINANCE
 TREASURY HEADQUARTERS
 P.M.B. 13, YENAGOA
 Website: www.mofl.by.gov.ng

MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENTS-..... 2020 PERIOD SEPTEMBER

Code	Name	INITIAL BUDGET A	AMENDMENT B	FINAL BUDGET AMOUNT C=B	SEPTEMBER D	YR PMTS TO DATE E	BUDGET BALANCE F=(C-E)	% =E/C*100
01	ADMINISTRATION	2,420,856,219.80	1,700,000,000.00	1,700,000,000.00	268,920,000.00	546,385,000.00	1,153,615,000.00	32.1
02	ECONOMIC	33,014,438,089.85	23,183,758,000.00	23,183,758,000.00	178,000,000.00	2,084,407,432.00	21,099,350,568.00	8.9
03	JUDICIARY	-	-	-	-	-	-	-
04	REGIONAL	-	-	-	-	-	-	-
05	SOCIAL SECTOR	6,550,552,124.18	4,600,000,000.00	4,600,000,000.00	650,000,000.00	1,669,860,769.82	2,930,139,230.18	36.3
	TOTAL FOR ALL							
	TOTAL SECTORS	41,985,846,433.83	29,483,758,000.00	29,483,758,000.00	1,096,920,000.00	4,300,653,201.82	25,183,104,798.18	14.5

NOTE: THERE WAS NO SUPPLEMENTARY BUDGET. THE BUDGET WAS ONLY REVISED.