



**ADAMAWA STATE GOVERNMENT OF NIGERIA**

**MONTHLY COVID-19 BUDGET IMPLEMENTATION**

**REPORT**

**FOR THE PERIOD ENDED 30TH SEPTEMBER, 2020**

**BY FUNCTIONS OF GOVERNMENT**



ADAMAWA STATE GOVERNMENT OF NIGERIA

**OFFICE OF THE STATE AUDITOR GENERAL**


P.M.B. 2084 YOLA, ADAMAWA STATE

**AUDIT CERTIFICATE**  
**ON COVID-19 BUDGET IMPLEMENTATION**

In accordance with the Constitution of the Federal Republic of Nigeria, 1999, the Accountant General is responsible for the preparation of the Financial Statements which he did on International Public Sector Accounting Standard (IPSAS) cash Accounting Basis while it is my responsibility as the Auditor General of the State to form an independent opinion based on my audit of those statements. In compliance with section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 and the Adamawa State Audit Law No. 16 of 2016 section 25(2), I have examined the Accounts and Financial Statements of Adamawa State Government of Nigeria for the period ended 30<sup>th</sup> September, 2020.

The Audit was conducted in accordance with the National and International Auditing Standards for Public Sector Accounts in Nigeria. In the discharge of my responsibility as required by section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999, and the Adamawa State Audit Law No. 16 of 2016, section 25(2), Projects and Programs were verified in line with the concept of performance Audit.

In my opinion, Projects and Programs executed were satisfactory in consideration of the funds employed; furthermore, the Financial Statements and related schedules give a true and fair view of the financial transactions for the period ended 30<sup>th</sup> September, 2020 and the state of affairs of Adamawa State Government as at 30<sup>th</sup> September, 2020. The Financial Statements are hereby certified.

  
 Alh Ibrahim Iya Gurin (FCSA[USA], FCNA),  
 Auditor-General,  
 Adamawa State.

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**SECRET**

**ADAMAWA STATE GOVERNMENT  
COVID-19 BUDGET IMPLEMENTATION REPORT  
BY FUNCTIONS OF GOVERNMENT FOR THE PERIOD ENDED 30/09/2020**

FUNCTION CODES AND DESCRIPTION	Sept 2020 Actual	YTD Actual	Original	Covid-19	Final	Budget Bal	% Achieved
	Covid Exp	Covid Exp	Budget 2020	Budget 2020	Budget 2020	2020	2020
	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	
<b>COVID-19 RECURRENT EXPENDITURE BY MAIN FUNCTION</b>							
701 - General Public Service	4,000,000.00	4,000,000.00	2,090,000	501,045,000	501,045,000	497,045,000.00+	0.80%
704 - Economic Affairs	-	-	-	400,000,000	400,000,000	400,000,000.00+	
705 - Environmental Protection	-	-	-	100,000,000	100,000,000	100,000,000.00+	
707 - Health	72,097,790.00	145,347,790.00	-	1,200,000,000	1,200,000,000	1,054,652,210.00+	12.11%
709 - Education		30,000,000.00	-	800,000,000	800,000,000	770,000,000.00+	3.75%
<b>Total Recurrent Expenditure</b>	<b>76,097,790.00</b>	<b>179,347,790.00</b>	<b>2,090,000</b>	<b>3,001,045,000</b>	<b>3,001,045,000</b>	<b>2,821,697,210.00+</b>	<b>5.98%</b>
<b>COVID-19 CAPITAL EXPENDITURE BY MAIN FUNCTION</b>							
701 - General Public Service	16,500,000.00	95,030,008.00	850,290,000	1,420,705,000	1,420,705,000	1,325,674,992.00+	6.69%
704 - Economic Affairs	12,828,800.00	4,674,373,752.99	3,013,747,707	7,138,396,200	7,138,396,200	2,464,022,447.01+	65.48%
705 - Environmental Protection			53,860,000	353,860,000	353,860,000	353,860,000.00+	
706 - Housing and Community Amenities		500,000,000.00	5,616,238,400	2,805,184,000	2,805,184,000	2,305,184,000.00+	17.82%
707 - Health	84,477,481.18	160,878,533.18	5,265,128,480	9,279,128,500	9,279,128,500	9,118,249,966.82+	1.73%
709 - Education		100,000,251.30	2,390,000,000	2,000,000,000	2,000,000,000	1,899,999,748.70+	5.00%
710 - Social Protection			300,000,000	250,000,000	250,000,000	250,000,000.00+	
<b>Total Capital Expenditure</b>	<b>113,806,281.18</b>	<b>5,530,282,545.47</b>	<b>17,489,264,587</b>	<b>23,247,273,700</b>	<b>23,247,273,700</b>	<b>17,716,991,154.53+</b>	<b>23.79%</b>
<b>Total Recurrent and Capital Exp.</b>	<b>189,904,071.18</b>	<b>5,709,630,335.47</b>	<b>17,491,354,587</b>	<b>26,248,318,700</b>	<b>26,248,318,700</b>	<b>20,538,688,364.53+</b>	<b>21.75%</b>