



ADAMAWA STATE GOVERNMENT OF NIGERIA
MONTHLY COVID-19 BUDGET IMPLEMENTATION
REPORT
FOR THE PERIOD ENDED 30TH SEPTEMBER, 2020
BY ECONOMIC SEGMENT



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 30th 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 30th September, 2020 and the state of affairs of Adamawa State Government as at 30th September, 2020. The Financial Statements are hereby certified.


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

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ADAMAWA STATE GOVERNMENT
COVID-19 BUDGET IMPLEMENTATION REPORT
BY ECONOMIC SEGMENT FOR THE PERIOD ENDED 30/09/2020

ECONOMIC CODES AND DESCRIPTIONS	Sept 2020 Actual	YTD Actual	Original	Covid-19	Final	Budget Bal	% Achieved
	Covid Rec	Covid Rec	Budget 2020	Budget 2020	Budget 2020	2020	2020
RECURRENT REVENUE BY ECONOMIC							
11010021 - Contribution for Covid-19 Pandemic Response (FGN)	1,000,000,000.00	1,000,000,000.00	-	2,000,000,000	2,000,000,000	1,000,000,000.00-	50.00%
11010022 - Contribution for Covid-19 Pandemic Response (Others)	256,487,912.50	256,487,912.50	-				
Total Revenue	1,256,487,912.50	1,256,487,912.50	-	2,000,000,000	2,000,000,000	743,512,087.50-	62.82%

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BY ECONOMIC SEGMENT FOR THE PERIOD ENDED 30/09/2020

ECONOMIC CODES AND DESCRIPTIONS	Sept 2020 Actual Covid Exp	YTD Actual Covid Exp	Original Budget 2020	Covid-19 Budget 2020	Final Budget 2020	Budget Bal 2020	%Achieved 2020
COVID-19 RECURRENT EXPENDITURE BY ECONOMIC							
22020308 - Field & Camping Materials Supplies			2,090,000	251,045,000	251,045,000	251,045,000+	
22021026 - Scholarship and Bursary Awards				170,000,000	170,000,000	170,000,000+	
22021027 - Monitoring and Evaluation				130,000,000	130,000,000	130,000,000+	
22021028 - Research & Development	4,000,000.00	4,000,000.00		50,000,000	50,000,000	46,000,000+	8.00%
22021031 - Insurance Cover for front line Health Workers	10,119,000.00	10,119,000.00		100,000,000	100,000,000	89,881,000+	10.12%
22021032 - Training Cover for front line Health Workers	24,415,500.00	97,665,500.00		200,000,000	200,000,000	102,334,500+	48.83%
22021033 - Special Allowance for front line Health Workers	37,563,290.00	37,563,290.00		300,000,000	300,000,000	262,436,710+	12.52%
22021034 - Miscellaneous Expensis for Covid-19		30,000,000.00		800,000,000	800,000,000	770,000,000+	3.75%
22040101 - Grant to State Governments - Current				900,000,000	900,000,000	900,000,000+	
22040201 - Grant to Foreign Governments				100,000,000	100,000,000	100,000,000+	
Total Recurrent Expenditure	76,097,790.00	179,347,790.00	2,090,000	3,001,045,000	3,001,045,000	2,821,697,210+	5.98%
COVID-19 CAPITAL EXPENDITURE BY ECONOMIC							
23010112 - Purchase of Office Furniture and Fittings		100,000,251.30	300,000,000	300,000,000	300,000,000	199,999,749+	33.33%
23010122 - Purchase of Health/Medical Equipment	26,373,000.00	35,480,500.00	761,000,000	598,000,000	598,000,000	562,519,500+	5.93%
23010127 - Purchase of Agriculture Equipment			5,000,000	198,500,000	198,500,000	198,500,000+	
23010132 - Purchase of Security Equipment			535,925,000	1,330,500,000	1,330,500,000	1,330,500,000+	
23010139 - Purchase of Plants & Equipments			353,860,000	453,860,000	453,860,000	453,860,000+	
23010144 - Purchase of Water Treatment Chemicals	12,997,782.42	12,997,782.42	197,500,000	117,500,000	117,500,000	104,502,218+	11.06%
23010146 - Purchase of Drugs	12,828,800.00	119,208,768.86		150,000,000	150,000,000	30,791,231+	79.47%
23020101 - Construction/Provision of Office Buildings			50,000,000	40,000,000	40,000,000	40,000,000+	
23020105 - Construction/Provision of Water Facilities			901,452,207	1,012,118,480	1,012,118,480	1,012,118,480+	
23020106 - Construction/Provision of Hospitals/Health Centre			2,500,000,000	1,769,293,535	1,769,293,535	1,769,293,535+	
23020107 - Construction/Provision of Public Schools			13,102,500	6,551,300	6,551,300	6,551,300+	
23020114 - Construction/Provision of Roads		5,055,164,984.13	7,167,238,400	7,060,184,000	7,060,184,000	2,005,019,016+	71.60%
23020118 - Construction/Provision of Infrastructure			600,000,000	600,000,000	600,000,000	600,000,000+	
23030101 - Rehabilitation/Repairs of Residential Building			150,000,000	100,000,000	100,000,000	100,000,000+	
23030104 - Rehabilitation/Repairs - Water Facilities			48,040,000	24,020,000	24,020,000	24,020,000+	
23030105 - Rehabilitation/Repairs - Hospital/Health Centers	33,982,698.76	53,282,698.76	1,259,528,480	1,115,571,217	1,115,571,217	1,062,288,518+	4.78%
23030106 - Rehabilitation/Repairs - Public Schools			840,000,000	700,000,000	700,000,000	700,000,000+	
23030121 - Rehabilitation/Repairs of Office Buildings			300,000,000	200,000,000	200,000,000	200,000,000+	
23030127 - Rehabilitation/Repairs - ICT Infrastructures			200,000,000	100,000,000	100,000,000	100,000,000+	
23030141 - Rehabilitation/Repairs - Office Equipments			50,000,000	50,000,000	50,000,000	50,000,000+	
23050101 - Research and Development	27,624,000.00	154,147,560.00	1,244,948,000	7,309,505,168	7,309,505,168	7,155,357,608+	2.11%
23050103 - Monitoring and Evaluation			11,670,000	11,670,000	11,670,000	11,670,000+	
Total Capital Expenditure	113,806,281.18	5,530,282,545.47	17,489,264,587	23,247,273,700	23,247,273,700	17,716,991,155+	23.79%
Total Recurrent and Capital Expenditure	189,904,071.18	5,709,630,335.47	17,491,354,587	26,248,318,700	26,248,318,700	20,538,688,365+	21.75%