

| BAUCHI STATE GOVERNMENT OF NIGERIA                               |                                      |   |  |  |  |   |          |
|--|--------------------------------------|---|--|--|--|---|----------|
| OFFICE OF THE ACCOUNTANT-GENERAL                                 |                                      |   |  |  |  |   |          |
| COVID - 19 BUDGET EXECUTION REPORT ON REVENUE AS AT AUGUST, 2020 |                                      |   |  |  |  |   |          |
|  | IN NAIRA, UNLESS<br>STATED OTHERWISE | REQUIR                                  | REQUIRED                                 | REQUIRED   | REQUIRED                                   | REQUIRED  | REQUIRED |
| S/N  | Expenditure Item                     | Note                                    | 2020 Amended Budget (Covid - Responsive) | Monthly Covid - Responsive Budget 2020 (Starting from March, 2020) | Actual Covid - Responsive for August, 2020 | Cumulative Actual for Year (March - August, 2020) |          |
|  |                                      | ORIG<br>INAL<br>APP<br>ROV<br>ED<br>BUD |  |  |  |   |          |
| 1  | Opening Balance                      |   |  |  |  |   |          |
| 2  | State Government Covid Fund          | 1 Nil                                   | 23,953,267,251.82                        | 11,976,633,625.91  | NIL  | 888,946,000.00                                    |          |
| 3  | Transfer from Federal Government     | 2 Nil                                   | 1,000,000,000.00                         | 500,000,000.00   | NIL  | NIL   |          |
| 4  | Support from Development Partners    | 3 Nil                                   | 900,000,000.00                           | 450,000,000.00   | NIL  | 72,710,000.00                                     |          |
| 5  | Borrowed Fund                        | 4 Nil                                   | 7,000,000,000.00                         | 3,500,000,000.00   | NIL  | NIL   |          |
| 6  | Donations                            | 5 Nil                                   | 900,000,000.00                           | 450,000,000.00   | NIL  | 13,372,114.90                                     |          |
|  | <b>TOTAL</b>                         | #                                       | <b>33,753,267,251.82</b>                 | <b>16,876,633,625.91</b>   | <b>-</b>                                   | <b>975,028,114.90</b>                             |          |

Prepared by: KABIR ISHIT ABDELLOU Checked by: SIR HASO MUHAMMAD JAHN Authorized by: KABIR GARBA GAWANJA  
 Designation: Chief Accountant Designation: DIRECTOR OPERATION Designation: BAU - OPERATIONS  
 Signature/Date: [Signature] 23/09/2020 Signature/Date: [Signature] 23/09/2020 Signature/Date: [Signature] 23/09/2020



| BAUCHI STATE GOVERNMENT OF NIGERIA                              |            |                                     |                       |                       |                       |
|---|------------|-------------------------------------|-----------------------|-----------------------|-----------------------|
| OFFICE OF THE ACCOUNTANT-GENERAL                                |            |                                     |                       |                       |                       |
| CONTRIBUTION RECEIVED FROM UBA AND GUARANTY TRUST BANKS, BAUCHI |            |                                     |                       |                       |                       |
| S/NO  | DATE       | CONTRIBUTORS INFLOW                 | UBA AMOUNT            | GUARANTY TRUST AMOUNT | TOTAL                 |
|   |            | UBA BANK PLC                        | N                     | N                     | N                     |
| 1   | 27/03/2020 | United Bank for Africa Plc          | 28,500,000.00         |                       |                       |
| 2   | 01/04/2020 | Khalid Garba                        | 5,000.00              |                       |                       |
| 3   | 03/04/2020 | Honourable Nakwada                  | 476,000.00            |                       |                       |
| 4   | 03/04/2020 | Face- Pam/Meda Way                  | 2,500,000.00          |                       |                       |
| 5   | 06/04/2020 | Auwal Shehu Jalo                    | 1,471,000.00          |                       |                       |
| 6   | 08/04/2020 | Alh. Sanin Malam                    | 250,000.00            |                       |                       |
| 7   | 08/04/2020 | Alh. Garba Noma                     | 6,800,000.00          |                       |                       |
| 8   | 08/04/2020 | VIP Cleaning                        | 5,000,000.00          |                       |                       |
| 9   | 09/04/2020 | Alheri Special Bread Limited        | 1,000,000.00          |                       |                       |
| 10  | 09/04/2020 | Mothercat Ltd Bauchi                | 5,000,000.00          |                       |                       |
| 11  | 16/04/2020 | Marina Khingoyan Asani              | 30,000.00             |                       |                       |
| 12  | 16/04/2020 | Bank of Industry                    | 10,000,000.00         |                       |                       |
| 13  | 23/04/2020 | Contribution from FCMB              | 10,000,000.00         |                       |                       |
| 14  | 23/04/2020 | Contribution from State Government  | 100,000,000.00        |                       |                       |
| 15  | 08/05/2020 | Contribution from State Government  | 100,000,000.00        |                       |                       |
| 16  | 13/05/2020 | Contribution from Fidelity Bank Plc | 10,000,000.00         |                       |                       |
| 17  | 15/05/2020 | Contribution from State Government  | 100,000,000.00        |                       |                       |
| 18  | 22/05/2020 | Contribution from State Government  | 150,000,000.00        |                       |                       |
| 19  | 22/05/2020 | Contribution from State Government  | 18,696,000.00         |                       |                       |
| 20  | 02/07/2020 | Contribution from State Government  | 120,000,000.00        |                       |                       |
|   |            | <b>SUB-TOTAL</b>                    | <b>669,728,000.00</b> |                       | <b>669,728,000.00</b> |
|   |            | <b>GUARANTY TRUST BANK</b>          |                       |                       |                       |
| 21  | 05/05/2020 | Mohammed Sabiu Baba (SSG)           |                       | 326,107.45            |                       |
| 22  | 07/05/2020 | David Salami                        |                       | 17,840.00             |                       |
| 23  | 11/05/2020 | Contribution from State Government  |                       | 300,000,000.00        |                       |
| 24  | 14/05/2020 | Abubakar T.                         |                       | 500,000.00            |                       |
| 25  | 14/05/2020 | Auwal Lamido                        |                       | 250,000.00            |                       |
| 26  | 15/05/2020 | Mr. John Shehu Gar                  |                       | 50,000.00             |                       |

|    |            |                                      |  |                       |                       |
|----|------------|--------------------------------------|--|-----------------------|-----------------------|
| 27 | 17/05/2020 | Tsammani Lydia Haruna                |  | 100,000.00            |                       |
| 28 | 18/05/2020 | Engr. Babangida Zango                |  | 2,000,000.00          |                       |
| 29 | 20/05/2020 | Contribution from State Government   |  | 250,000.00            |                       |
| 30 | 22/05/2020 | Mohammed Sabiu Baba (SSG)            |  | 326,167.45            |                       |
| 31 | 27/05/2020 | Contribution from 5 Special Advisers |  | 250,000.00            |                       |
| 32 | 28/05/2020 | Idris Abd                            |  | 20,000.00             |                       |
| 33 | 29/05/2020 | Omotosh                              |  | 200,000.00            |                       |
| 34 | 29/05/2020 | Omotosh                              |  | 10,000.00             |                       |
| 35 | 02/06/2020 | Babani Abdullahi Tela Esq            |  | 500,000.00            |                       |
| 36 | 02/06/2020 | Bauchi State University              |  | 500,000.00            |                       |
|    |            |                                      |  | <b>305,300,114.90</b> | <b>305,300,114.90</b> |
|    |            | <b>GRAND TOTAL</b>                   |  |                       | <b>975,028,114.90</b> |
|    |            |                                      |  |                       |                       |

| BAUCHI STATE GOVERNMENT OF NIGERIA               |  |   |                       |  |  |
|--|--|---|-----------------------|--|--|
| OFFICE OF THE ACCOUNTANT-GENERAL OF BAUCHI STATE |  |   |                       |  |  |
| SUMMARY OF CONTRIBUTIONS                         |  |   |                       |  |  |
| S/NO   |  | NAME OF CONTRIBUTORS                      | AMOUNT N              |  |  |
| 1  |  | Contribution from Bauchi State Government | 888,946,000.00        |  |  |
| 2  |  | Individual Contributions                  | 13,372,114.90         |  |  |
|  |  |   |                       |  |  |
| 3  |  | Banks, Companies and Other                | 72,710,000.00         |  |  |
|  |  | <b>TOTAL</b>                              | <b>975,028,114.90</b> |  |  |



**BAUCHI STATE GOVERNMENT OF NIGERIA**

**OFFICE OF THE ACCOUNTANT-GENERAL**

**COVID - 19 BUDGET EXECUTION REPORT ON EXPENDITURES AS AT AUGUST, 2020**

| S/N | IN NAIRA, UNLESS<br>STATED OTHERWISE | REQUIR | REQUIRED               | REQUIRED                                    | REQUIRED   | REQUIRED   | REQUIRED   |
|-----|--------------------------------------|--------|------------------------|---|--|--|--|
|     | Expenditure Item                     | Vote   | Original<br>Budg<br>et | 2020 Amended Budget (Covid -<br>Responsive) | Monthly Covid - Responsive<br>Budget 2020 (Starting from<br>March, 2020) | Actual Covid -<br>Responsive for August,<br>2020 | Cumulative Actual for Year<br>(March - August, 2020) |
| 1   | Salaries and Wages                   | 6      | Nil                    | 5,707,827,398.82                            | Nil  | Nil  | Nil  |
| 2   | Overhead Costs                       | 7      | Nil                    | 2,602,864,000.00                            | 410,935,843.80   | 83,000,000.00                                    | 493,935,843.80                                       |
| 3   | Other Expenditures                   | 8      | Nil                    | Nil   | Nil  | Nil  | Nil  |
|     | <b>Total Recurrent</b>               |        | <b>Nil</b>             | <b>8,310,691,398.82</b>                     | <b>410,935,843.80</b>  | <b>83,000,000.00</b>                             | <b>493,935,843.80</b>                                |
| 4   | Capital                              | 9      | Nil                    | 15,686,032,637.00                           | 416,875,624.00   | Nil  | 416,875,624.00                                       |
|     | <b>GRAND TOTAL</b>                   |        | <b>#</b>               | <b>23,996,724,035.82</b>                    | <b>827,811,467.80</b>  | <b>83,000,000.00</b>                             | <b>910,811,467.80</b>                                |

Prepared by: ALI HAMIDU

Checked by: Aunaly Shehu Jalo Authorized by: DR Rilwanu mohammed

Designation: HED AECI

Designation: DAF BSPHCOA Designation: EC BSPHCOA

Signature/Date: Hamidu 23/9/2020

Signature/Date: [Signature] 23/9/2020 Signature/Date: [Signature] 23/09/2020

EC BSPHCOA



| DETAILS STATEMENT OF RECURRENT AND CAPITAL EXPENDITURES FOR COVID RESPONSE FOR THE PERIOD ENDED 31ST AUGUST, 2020 |     |  |                         |                                 |             |                |                |         |
|---|-----|--|-------------------------|---------------------------------|-------------|----------------|----------------|---------|
| MDA:  |     | DEPUTY GOVERNOR'S OFFICE   |                         |                                 |             |                |                |         |
| Economic Code   |     | Details of Expenditure   | Approved Estimates 2020 | REVISED BUDGET/COVID RESPONSIVE | AUTHORISED  | ACTUAL         | VARIANCE       | PER.(%) |
| 2   |     |  | N                       | N                               | N           | N              | N              |         |
| 22020601  | 101 | Security Serv. (Enforcement of COVID 19 Lockdown/Cordination) & Others | 1,000,000               | 430,000,000                     | 430,000,000 | 303,766,667.80 | 126,233,332.20 | 70.64%  |
|   |     |  | 1,000,000               | 430,000,000                     | 430,000,000 | 303,766,668    | 126,233,332    | 1       |
| MDA:  |     | SEMA   | Approved Estimates 2020 | REVISED BUDGET/COVID RESPONSIVE | AUTHORISED  | ACTUAL         | VARIANCE       | PER.(%) |
| 22020311  | 101 | Food Stuff/Catering Materials Supplies                                 | 156,000,000             | 235,000,000                     | 235,000,000 |                | 235,000,000.00 | 0.00%   |
| 22021007  | 101 | Welfare Packages (Financial Assistance)                                | 35,000,000              | 189,115,000                     | 189,115,000 |                | 189,115,000.00 | 0.00%   |
|   |     |  | 191,000,000             | 424,115,000                     | 424,115,000 | 0              | 424,115,000    | 0       |
| MDA:  |     | MINISTRY OF LOCAL GOVERNMENT   | Approved Estimates 2020 | REVISED BUDGET/COVID RESPONSIVE | AUTHORISED  | ACTUAL         | VARIANCE       | PER.(%) |
| 22021004  | 101 | Welfare Packages   | 20,000,000              | 250,000,000                     | 250,000,000 |                | 250,000,000.00 | 0.00%   |
|   |     |  | 20,000,000              | 250,000,000                     | 250,000,000 | 0              | 250,000,000    | 0       |
| MDA:  |     | MIN. OF AGRICULTURE AND RURAL DEVELOPMENT                              | Approved Estimates 2020 | REVISED BUDGET/COVID RESPONSIVE | AUTHORISED  | ACTUAL         | VARIANCE       | PER.(%) |
| 22020311  | 101 | Food stuff/catering material supplies (Buffer Stock Scheme)            | 0                       | 350,000,000                     | 350,000,000 |                | 350,000,000.00 | 0.00%   |
|   |     |  | 0                       | 350,000,000                     | 350,000,000 | 0              | 350,000,000    | 0       |
| MDA:  |     | BASEPA   | Approved Estimates 2020 | REVISED BUDGET/COVID RESPONSIVE | AUTHORISED  | ACTUAL         | VARIANCE       | PER.(%) |
| 22020605  | 101 | Cleaning & Fumigation Services   | 10,000,000              | 27,748,900                      | 27,748,900  | 270,000.00     | 27,478,900.00  | 0.97%   |
|   |     |  | 10,000,000              | 27,748,900                      | 27,748,900  | 270,000        | 27,478,900     | 0       |
| MDA:  |     | MINISTRY OF EDUCATION  | Approved Estimates 2020 | REVISED BUDGET/COVID RESPONSIVE | AUTHORISED  | ACTUAL         | VARIANCE       | PER.(%) |
| 22021007  | 101 | Welfare Packages (COVID 19 Response)                                   | 20,000,000              | 250,000,000                     | 250,000,000 | 5,000,000.00   | 245,000,000.00 | 2.00%   |
|   |     |  | 20,000,000              | 250,000,000                     | 250,000,000 | 5,000,000      | 245,000,000    | 0       |
| MDA:  |     | MINISTRY OF HEALTH   | Approved Estimates 2020 | REVISED BUDGET/COVID RESPONSIVE | AUTHORISED  | ACTUAL         | VARIANCE       | PER.(%) |
| Economic Code   |     | Details of Expenditure   |                         |                                 |             |                |                |         |



| 2        |       |                                     | ₦                  | ₦                    | ₦                    | ₦                  | ₦                    |               |
|----------|-------|-------------------------------------|--------------------|----------------------|----------------------|--------------------|----------------------|---------------|
| 21010101 | 101   | B/SALARY                            | 611,942,340        | 620,872,861          | 620,872,861          |                    | 620,872,860.90       | 0.00%         |
|          | 02101 | HZ/ALL                              | 40,734,414         | 38,924,138           | 38,924,138           |                    | 38,924,137.90        | 0.00%         |
|          | 02101 | MEA/SUB                             | 5,591,799          | 5,180,252            | 5,180,252            |                    | 5,180,251.96         | 0.00%         |
|          | 02101 | REN/SUB                             | 67,437,833         | 69,532,257           | 69,532,257           |                    | 69,532,256.80        | 0.00%         |
|          | 02101 | TRAN/ALL                            | 11,186,403         | 10,540,604           | 10,540,604           |                    | 10,540,603.73        | 0.00%         |
|          | 02101 | UTI/ALL                             | 3,142,296          | 2,979,733            | 2,979,733            |                    | 2,979,732.80         | 0.00%         |
|          | 02101 | IDUS/ALL                            | 9,596,715          | 9,054,846            | 9,054,846            |                    | 9,054,846.07         | 0.00%         |
|          | 02101 | JOUR/RES                            | 15,506,799         | 14,893,849           | 14,893,849           |                    | 14,893,848.89        | 0.00%         |
|          | 02101 | EXAM/ALL                            | 27,039,464         | 27,516,745           | 27,516,745           |                    | 27,516,744.94        | 0.00%         |
|          | 02101 | CALL/DUT                            | 30,921,900         | 31,717,949           | 31,717,949           |                    | 31,717,948.92        | 0.00%         |
|          | 02101 | SHIT/DUTY                           | 16,119,638         | 15,032,683           | 15,032,683           |                    | 15,032,683.24        | 0.00%         |
|          | 02101 | EX/WORK                             | 3,597,200          | 2,715,900            | 2,715,900            |                    | 2,715,899.94         | 0.00%         |
|          | 02101 | TP/SIWES                            | 7,358,640          | 5,669,362            | 5,669,362            |                    | 5,669,362.32         | 0.00%         |
|          | 02101 | TEA/ALLO                            | 16,153,693         | 15,165,306           | 15,165,306           |                    | 15,165,305.92        | 0.00%         |
|          | 02101 | MED/BOOK                            | 4,228,428          | 4,341,784            | 4,341,784            |                    | 4,341,784.00         | 0.00%         |
|          |       | <b>PERSONNEL COST TOTAL</b>         | <b>870,557,561</b> | <b>874,138,268</b>   | <b>874,138,268</b>   | <b>0</b>           | <b>874,138,268</b>   | <b>0</b>      |
| 22020501 | 101   | Local Training (IPC Training)       | 10,000,000         | 70,000,000           | 70,000,000           |                    | 70,000,000.00        | 0.00%         |
| 22021002 | 101   | Honorarium & Sitting Allowance      | 4,000,000          | 50,570,100           | 50,570,100           |                    | 50,570,100.00        | 0.00%         |
| 22021003 | 101   | Publicity & Advertisements (Risk Co | 500,000            | 100,430,000          | 100,430,000          | 5,874,500.00       | 94,755,500.00        | 5.65%         |
|          |       | Welfare Packages (COVID 19          |                    |                      |                      |                    |                      |               |
| 22021007 | 101   | Health Workers Allowances)          |                    | 300,000,000          | 300,000,000          | 137,443,360.00     | 162,556,640.00       | 45.81%        |
|          |       | Direct Feeding in Hosp. (Special    |                    |                      |                      |                    |                      |               |
| 22050103 | 101   | Feeding of COVID 19 Patients)       | 0                  | 50,000,000           | 50,000,000           | 25,762,616.00      | 24,237,384.00        | 51.53%        |
|          |       |                                     | <b>14,500,000</b>  | <b>571,000,100</b>   | <b>571,000,100</b>   | <b>168,880,476</b> | <b>402,119,624</b>   | <b>29.58%</b> |
|          |       | <b>RECURRENT EXPENDITURE TOTAL</b>  | <b>885,057,561</b> | <b>1,445,138,368</b> | <b>1,445,138,368</b> | <b>168,880,476</b> | <b>1,276,257,892</b> | <b>11.89%</b> |

| MDA:             |       | PRIMARY HEALTH CARE DEVELO         | Approved<br>Estimates 2020 | REVISED BUDGET/COVID<br>RESPONSIVE | AUTHORISED         | ACTUAL            | VARIANCE           | PER.(%)  |
|------------------|-------|------------------------------------|----------------------------|------------------------------------|--------------------|-------------------|--------------------|----------|
| 21010101         | 101   | BASIC SALARY                       | 654,848,572                | 651,051,082                        | 651,051,082        |                   |                    |          |
|                  | 02101 | HAZARD ALLW.                       | 38,040,000                 | 35,015,000                         | 35,015,000         |                   | 35,015,000.00      | 0.00%    |
|                  | 02101 | SHIFTING DUTY ALLOW.               | 20,588,294                 | 21,239,402                         | 21,239,402         |                   | 21,239,401.76      | 0.00%    |
|                  | 02101 | CALL DUTY ALLOW.                   | 106,858,822                | 86,145,524                         | 86,145,524         |                   | 86,145,524.29      | 0.00%    |
|                  |       | <b>PERSONNEL COST TOTAL</b>        | <b>820,335,688</b>         | <b>793,451,008</b>                 | <b>793,451,008</b> | <b>0</b>          | <b>142,399,926</b> | <b>0</b> |
| 22021007         | 101   | Welfare Packages                   | 2,000,000                  | 50,000,000                         | 50,000,000         | 16,018,700.00     | 33,981,300.00      | 32.04%   |
|                  |       |                                    | <b>2,000,000</b>           | <b>50,000,000</b>                  | <b>50,000,000</b>  | <b>16,018,700</b> | <b>33,981,300</b>  | <b>0</b> |
|                  |       | <b>RECURRENT EXPENDITURE TOTAL</b> | <b>822,335,688</b>         | <b>843,451,008</b>                 | <b>843,451,008</b> | <b>16,018,700</b> | <b>176,381,226</b> | <b>0</b> |
|                  |       | HOSPITAL MANAGEMENT BOARD          | Approved<br>Estimates 2020 | REVISED BUDGET/COVID<br>RESPONSIVE | AUTHORISED         | ACTUAL            | VARIANCE           | PER.(%)  |
| Economic<br>Code |       | Details of Expenditure             |                            |                                    |                    |                   |                    |          |
| <b>2</b>         |       |                                    | <b>N</b>                   | <b>N</b>                           | <b>N</b>           | <b>N</b>          | <b>N</b>           |          |
| 21010101         | 101   | Basic Salary                       | 2,912,250,317              | 3,031,251,730                      | 3,031,251,730      |                   | 3,031,251,729.79   | 0.00%    |
|                  | 02101 | Rent Subsidy                       | 2,830,516                  | 4,153,610                          | 4,153,610          |                   | 4,153,609.85       | 0.00%    |
|                  | 02101 | Transport Allowance                | 196,057                    | 372,173                            | 372,173            |                   | 372,173.37         | 0.00%    |
|                  | 02101 | Utility                            | 431,764                    | 390,014                            | 390,014            |                   | 390,014.45         | 0.00%    |
|                  | 02101 | Inducement                         | 155,616                    | 159,243                            | 159,243            |                   | 159,243.00         | 0.00%    |
|                  | 02101 | Hazard                             | 192,490,000                | 217,824,593                        | 217,824,593        |                   | 217,824,593.26     | 0.00%    |
|                  | 02101 | Entertainment                      | 374,361                    | 280,771                            | 280,771            |                   | 280,770.75         | 0.00%    |
|                  | 02101 | Domestic Staff Allow.              | 935,903                    | 701,927                            | 701,927            |                   | 701,926.92         | 0.00%    |
|                  | 02101 | Meal Subsidy                       | 81,840                     | 157,598                            | 157,598            |                   | 157,598.40         | 0.00%    |
|                  | 02101 | Call Duty Allow.                   | 137,877,786                | 161,586,425                        | 161,586,425        |                   | 161,586,424.65     | 0.00%    |



|             |  |                                    |  |                      |                    |                      |                |
|-------------|--|------------------------------------|--|----------------------|--------------------|----------------------|----------------|
| 02101       | Exam Supervision                                       | 2,055,326                          | 2,456,438                              | 2,456,438            |                    | 2,456,438.40         | 0.00%          |
| 02101       | Excess Work load                                       | 24,000                             | 22,000                                 | 22,000               |                    | 22,000.00            | 0.00%          |
| 02101       | Health Professional Non Clinical                       | 1,082,160                          | 811,620                                | 811,620              |                    | 811,620.00           | 0.00%          |
| 02101       | Research/Journal                                       | 249,000                            | 256,500                                | 256,500              |                    | 256,500.00           | 0.00%          |
| 02101       | Rural Posting  | 143,762                            | 131,782                                | 131,782              |                    | 131,781.87           | 0.00%          |
| 02101       | Shift Duty   | 119,288,604                        | 143,959,360                            | 143,959,360          |                    | 143,959,359.67       | 0.00%          |
| 02101       | Teaching Allow   | 108,661,275                        | 116,011,678                            | 116,011,678          |                    | 116,011,677.52       | 0.00%          |
| 02101       | TP/SIWES Allow.  | 290,623                            | 290,623                                | 290,623              |                    | 290,623.32           | 0.00%          |
| 21020127101 | Furniture Allow.                                       | 873,509                            | 661,320                                | 661,320              |                    | 661,320.16           | 0.00%          |
| 21020165101 | INCEP Allow.   | 3600000                            | 3,600,000                              | 3,600,000            |                    | 3,600,000.00         | 0.00%          |
| 21020165101 | Personel Assit Allow.                                  | 311967.48                          | 233,976                                | 233,976              |                    | 233,975.61           | 0.00%          |
| 21020130101 | Salary Arrears   | 70292502.48                        | 52,854,647                             | 52,854,647           |                    | 52,854,646.86        | 0.00%          |
| 21020123101 | Secretariat Allow                                      | 24000                              | 20,000                                 | 20,000               |                    | 20,000.00            | 0.00%          |
| 02101       | Specialist Allow.                                      | 3942346.08                         | 3,285,288                              | 3,285,288            |                    | 3,285,288.40         | 0.00%          |
| 02101       | Uniform Allow.   | 3996                               | 3,996                                  | 3,996                |                    | 3,996.00             | 0.00%          |
| 02101       | Vehicle maintenance                                    | 935902.56                          | 701,927                                | 701,927              |                    | 701,926.92           | 0.00%          |
| 02101       | Newspaper/Medical                                      | 187180.56                          | 140,385                                | 140,385              |                    | 140,385.42           | 0.00%          |
| 02101       | CONHESS 20% Increment                                  | 248211211.7                        | 297,918,498                            | 297,918,498          |                    | 297,918,497.77       | 0.00%          |
|             | <b>PERSONNEL COST TOTAL</b>                            | <b>3,807,801,526</b>               | <b>4,040,238,122</b>                   | <b>4,040,238,122</b> | <b>0</b>           | <b>4,040,238,122</b> | <b>0</b>       |
| <b>MDA:</b> | <b>DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY</b> | <b>Approved Estimates 2020</b>     | <b>REVISED BUDGET/COVID RESPONSIVE</b> | <b>AUTHORISED</b>    | <b>ACTUAL</b>      | <b>VARIANCE</b>      | <b>PER.(%)</b> |
|             | 22020307101  | Drugs/laboratory/ Medical Supplies | 200,000,000                            | 250,000,000          | 250,000,000        |                      | PER.(%)        |
|             |  |                                    | <b>200,000,000</b>                     | <b>250,000,000</b>   | <b>250,000,000</b> | <b>0</b>             | <b>PER.(%)</b> |



|   |   |                                |  |                      |                       |                      |                |
|---|---|--------------------------------|--|----------------------|-----------------------|----------------------|----------------|
| <b>GRAND TOTAL (COVID 19) RECURRENT EXPENDITURE</b> |   | <b>5,957,194,776</b>           | <b>8,310,691,399</b>                   | <b>8,310,691,399</b> | <b>493,935,843.80</b> | <b>6,915,704,473</b> | <b>5.94%</b>   |
|   |   |                                |  |                      |                       |                      |                |
| <b>CAPITAL EXPENDITURE</b>                          |   |                                |  |                      |                       |                      |                |
|   |   |                                |  |                      |                       |                      |                |
| <b>MDA:</b>   | <b>GOVERNOR'S OFFICE</b>                                | <b>Approved Estimates 2020</b> | <b>REVISED BUDGET/COVID RESPONSIVE</b> | <b>AUTHORISED</b>    | <b>ACTUAL</b>         | <b>VARIANCE</b>      | <b>PER.(%)</b> |
| <b>Economic Code</b>                                | <b>Details of Expenditure</b>                           | <b>₦</b>                       | <b>₦</b>                               |                      |                       |                      |                |
| <b>23020118</b>                                     | COVID 19 Enforcement and other                          | 0                              | 1,000,000,000                          | 1,000,000,000        | 4,000,000.00          | 996,000,000.00       | 0.40%          |
|   |   | 0                              | 1,000,000,000                          | 1,000,000,000        | 4,000,000             |                      | 0              |
| <b>MDA:</b>   | <b>SEMA</b>   | <b>Approved Estimates 2020</b> | <b>REVISED BUDGET/COVID RESPONSIVE</b> | <b>AUTHORISED</b>    | <b>ACTUAL</b>         | <b>VARIANCE</b>      | <b>PER.(%)</b> |
| <b>23020118</b>                                     | Palliatives (COVID 19 Response)                         | 0                              | 400,000,000                            | 400,000,000          | 194,527,500.00        | 205,472,500.00       | 48.63%         |
|   |   | 0                              | 400,000,000                            | 400,000,000          | 194,527,500           |                      | 0              |
| <b>MDA:</b>   | <b>BAUCHI STATE SOCIAL INVESTMENT OFFICE</b>            | <b>Approved Estimates 2020</b> | <b>REVISED BUDGET/COVID RESPONSIVE</b> | <b>AUTHORISED</b>    | <b>ACTUAL</b>         | <b>VARIANCE</b>      | <b>PER.(%)</b> |
| <b>23020118</b>                                     | CARES Project   | 0                              | 180,000,000                            | 180,000,000          |                       | 180,000,000.00       | 0.00%          |
| <b>23020118</b>                                     | State Women Poultry Empowerment Programme               | 34,701,392                     | 100,000,000                            | 100,000,000          |                       | 100,000,000.00       | 0.00%          |
|   |   | 34,701,392                     | 280,000,000                            | 280,000,000          | 0                     | 280,000,000          | 0              |
| <b>MDA:</b>   | <b>MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE</b> | <b>Approved Estimates 2020</b> | <b>REVISED BUDGET/COVID RESPONSIVE</b> | <b>AUTHORISED</b>    | <b>ACTUAL</b>         | <b>VARIANCE</b>      | <b>PER.(%)</b> |
| <b>23020118</b>                                     | CARES Project   | 0                              | 100,000,000                            | 100,000,000          |                       | 100,000,000.00       | 0.00%          |
| <b>23020118</b>                                     | Old age financial assistance scheme (COVID 19 Response) | 100,000,000                    | 200,000,000                            | 200,000,000          | 10,680,000.00         | 189,320,000.00       | 5.34%          |
|   |   | 100,000,000                    | 300,000,000                            | 300,000,000          | 10,680,000            | 289,320,000          | 0              |
| <b>MDA:</b>   | <b>MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>    | <b>Approved Estimates 2020</b> | <b>REVISED BUDGET/COVID RESPONSIVE</b> | <b>AUTHORISED</b>    | <b>ACTUAL</b>         | <b>VARIANCE</b>      | <b>PER.(%)</b> |



|               |  |                         |                                 |               |              |                  |         |
|---------------|--|-------------------------|---------------------------------|---------------|--------------|------------------|---------|
| 23030112      | Renovation of Warehouse and Silos                            |                         | 100,000,000                     | 100,000,000   |              | 100,000,000.00   | 0.00%   |
| 23020118      | CARES Project  | 0                       | 200,000,000                     | 200,000,000   |              | 200,000,000.00   | 0.00%   |
|               |  | 0                       | 300,000,000                     | 300,000,000   | 0            | 300,000,000      | 0       |
| MDA:          | STATE AGRIC. DEVELOPMENT PROGRAMME                           | Approved Estimates 2020 | REVISED BUDGET/COVID RESPONSIVE | AUTHORISED    | ACTUAL       | VARIANCE         | PER.(%) |
| 23020113      | NFDP 111 (CARES Project)                                     | 0                       | 300,000,000                     | 300,000,000   |              | 300,000,000.00   | 0.00%   |
|               |  | 0                       | 300,000,000                     | 300,000,000   | 0            |                  | 0       |
| MDA:          | BASAC  | Approved Estimates 2020 | REVISED BUDGET/COVID RESPONSIVE | AUTHORISED    | ACTUAL       | VARIANCE         | PER.(%) |
| 23010140      | Purchase of Fertilizer/Agroche                               | 150,000,000             | 400,000,000                     | 400,000,000   |              | 400,000,000.00   | 0.00%   |
|               |  | 150,000,000             | 400,000,000                     | 400,000,000   | 0            |                  | 0       |
| MDA:          | MINISTRY OF COOPERATIVES AND SME DEVELOPMENT                 | Approved Estimates 2020 | REVISED BUDGET/COVID RESPONSIVE | AUTHORISED    | ACTUAL       | VARIANCE         | PER.(%) |
| Economic Code | Details of Expenditure                                       |                         |                                 |               |              |                  |         |
| 2             |  | N                       | N                               | N             | N            | N                | N       |
| 23010139      | Purchase of Tricycles (Keke NAPEP Loan COVID 19              | 200,000,000             | 1,000,000,000                   | 1,000,000,000 |              | 1,000,000,000.00 | 0.00%   |
| 23020118      | Bank of Industry Loan (NURTW Vehicle Loan COVID 19 Response) |                         | 500,000,000                     | 500,000,000   |              | 500,000,000.00   | 0.00%   |
| 23020118      | Traders and Artisan Association (COVID 19 Response)          |                         | 500,000,000                     | 500,000,000   | 2,470,000.00 | 497,530,000.00   | 0.49%   |
| 23020118      | CARES Project  | 0                       | 250,000,000                     | 250,000,000   |              | 250,000,000.00   | 0.00%   |
|               |  | 200,000,000             | 2,250,000,000                   | 2,250,000,000 | 2,470,000    | 2,247,530,000    | 0       |
| MDA:          | MINISTRY OF ENVIRONMENT AND HOUSING                          | Approved Estimates 2020 | REVISED BUDGET/COVID RESPONSIVE | AUTHORISED    | ACTUAL       | VARIANCE         | PER.(%) |
| 23020118      | CARES Project  |                         | 200,000,000                     | 200,000,000   |              | 200,000,000.00   | 0.00%   |
|               |  | 0                       | 200,000,000                     | 200,000,000   | 0            | 200,000,000      | 0       |



| MDA:                     |  | Approved<br>Estimates 2020 | REVISED BUDGET/COVID<br>RESPONSIVE | AUTHORISED           | ACTUAL           | VARIANCE             | PER.(%)  |
|--------------------------|--|----------------------------|------------------------------------|----------------------|------------------|----------------------|----------|
| <b>23010129</b>          | <b>BASEPA</b><br>Purchase of Motorized Sprayer,<br>Personal Protective Equipment | 75,000,000                 | 200,000,000                        | 200,000,000          | 3,230,500.00     | 196,769,500.00       | 1.62%    |
|                          |  | <b>75,000,000</b>          | <b>200,000,000</b>                 | <b>200,000,000</b>   | <b>3,230,500</b> | <b>196,769,500</b>   | <b>0</b> |
| MDA:                     |  | Approved<br>Estimates 2020 | REVISED BUDGET/COVID<br>RESPONSIVE | AUTHORISED           | ACTUAL           | VARIANCE             | PER.(%)  |
| <b>23020118</b>          | <b>STATE PLANNING COMMISSION</b><br>CARES Project (CSDA)                         | 0                          | 451,032,637                        | 451,032,637          |                  | 451,032,637.00       | 0.00%    |
| <b>23020118</b>          | CARES Project Coordination   | 0                          | 150,000,000                        | 150,000,000          |                  | 150,000,000.00       | 0.00%    |
|                          |  | <b>0</b>                   | <b>601,032,637</b>                 | <b>601,032,637</b>   | <b>0</b>         | <b>601,032,637</b>   | <b>0</b> |
| MDA:                     |  | Approved<br>Estimates 2020 | REVISED BUDGET/COVID<br>RESPONSIVE | AUTHORISED           | ACTUAL           | VARIANCE             | PER.(%)  |
| <b>23020118</b>          | <b>MINISTRY OF EDUCATION</b><br>TETFUND to COVID 19                              | 0                          | 2,000,000,000                      | 2,000,000,000        |                  | 2,000,000,000.00     | 0.00%    |
|                          |  | <b>0</b>                   | <b>2,000,000,000</b>               | <b>2,000,000,000</b> | <b>0</b>         | <b>2,000,000,000</b> | <b>0</b> |
| MDA:                     |  | Approved<br>Estimates 2020 | REVISED BUDGET/COVID<br>RESPONSIVE | AUTHORISED           | ACTUAL           | VARIANCE             | PER.(%)  |
| <b>Economic<br/>Code</b> | <b>Details of Expenditure</b>  |                            |                                    |                      |                  |                      |          |
| <b>2</b>                 |  | <b>₦</b>                   | <b>₦</b>                           | <b>₦</b>             | <b>₦</b>         | <b>₦</b>             | <b>₦</b> |
| <b>23010122</b>          | Procurement of PPEs  | 0                          | 300,000,000                        | 300,000,000          | 49,399,319.00    | 250,600,681.00       | 16.47%   |
| <b>23020106</b>          | Establishment of Vaccination<br>Centre   | 0                          | 100,000,000                        | 100,000,000          |                  | 100,000,000.00       | 0.00%    |
| <b>23020106</b>          | Establishment of<br>Laboratory/Sample Collection                                 | 0                          | 200,000,000                        | 200,000,000          | 200,715.00       | 199,799,285.00       | 0.10%    |
| <b>23020106</b>          | Establishment of Isolation Centres<br>in Azare, ATBUTH Bauchi, IDH               | 0                          | 200,000,000                        | 200,000,000          | 6,000,000.00     | 192,000,000.00       | 4.00%    |
| <b>23020106</b>          | Establishment of Emergency ICU<br>at ATBUTH                                      | 0                          | 50,000,000                         | 50,000,000           |                  | 50,000,000.00        | 0.00%    |
| <b>23020106</b>          | Establishment of Bauchi State<br>CONVID - 19 Reference                           | 0                          | 500,000,000                        | 500,000,000          | 1,300,000.00     | 498,700,000.00       | 0.26%    |
| <b>23020118</b>          | Expansion of Health Centres in<br>the State                                      | 0                          | 2,500,000,000                      | 2,500,000,000        |                  | 2,500,000,000.00     | 0.00%    |



|               |     |   |                         |                                 |               |               |                |         |
|---------------|-----|---|-------------------------|---------------------------------|---------------|---------------|----------------|---------|
| 23030105      |     | Renovation and Repairs of Isolation Centere Across the        |                         | 200,000,000                     | 200,000,000   | 12,204,240.00 | 187,795,760.00 | 6.10%   |
| 23050103      | 1 2 | Monitoring and Evaluation (Sur                                | 5,000,000               | 150,000,000                     | 150,000,000   |               | 150,000,000.00 | 0.00%   |
|               |     |   | 5,000,000               | 4,200,000,000                   | 4,200,000,000 | 71,104,274    | 4,128,895,726  | 1.69%   |
| MDA:          |     | PRIMARY HEALTH CARE DEVELOPMENT AGENCY                        | 052100300100            |                                 |               |               |                |         |
| Economic Code |     | Details of Expenditure  | Approved Estimates 2020 | REVISED BUDGET/COVID RESPONSIVE | AUTHORISED    | ACTUAL        | VARIANCE       | PER.(%) |
| 2             |     |   | N                       | N                               | N             | N             | N              | N       |
| 23010122      | 1 2 | Purchase of Health and Medical Equipments for PHCs Across the | 450,000,000             | 600,000,000                     | 600,000,000   | 41,371,600.00 | 558,628,400.00 | 6.90%   |
| 23010122      | 02  | Personal Protective Equipment (PPE)                           | 0                       | 300,000,000                     | 300,000,000   | 84,000,000.00 | 216,000,000.00 | 28.00%  |
| 23010122      | 02  | Testing Kits (Viral Transport Media)                          | 0                       | 100,000,000                     | 100,000,000   | 5,491,750.00  | 94,508,250.00  | 5.49%   |
| 23020118      | 1 2 | Health Emergency and Response                                 | 0                       | 400,000,000                     | 400,000,000   |               | 400,000,000.00 | 0.00%   |
| 23020118      | 1 2 | MNCH Week   | 0                       | 60,000,000                      | 60,000,000    |               | 60,000,000.00  | 0.00%   |
| 23020118      | 1 2 | Child Spacing Programme                                       | 0                       | 35,000,000                      | 35,000,000    |               | 35,000,000.00  | 0.00%   |
| 23020118      | 1 2 | RMNCH + N   | 0                       | 400,000,000                     | 400,000,000   |               | 400,000,000.00 | 0.00%   |
| 23020118      | 2   | UNICEF - Support to (Nutrition, CMAM, MNCH, Immunization,     | 40,254,990              | 300,000,000                     | 300,000,000   |               | 300,000,000.00 | 0.00%   |
| 23050101      | 1 2 | Routine Immunization Program                                  | 300,000,000             | 400,000,000                     | 400,000,000   |               | 400,000,000.00 | 0.00%   |
|               |     |   | 790,254,990             | 2,595,000,000                   | 2,595,000,000 | 130,863,350   | 2,464,136,650  | 0       |
| MDA:          |     | DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY               | Approved Estimates 2020 | REVISED BUDGET/COVID RESPONSIVE | AUTHORISED    | ACTUAL        | VARIANCE       | PER.(%) |
| 23020118      | 1 2 | Health Emergency Preparedness                                 | 0                       | 10,000,000                      | 10,000,000    |               | 10,000,000.00  | 0.00%   |
|               |     |   | 0                       | 10,000,000                      | 10,000,000    | 0             | 10,000,000     | 0       |
| MDA:          |     | MINISTRY OF YOUTH AND SPORTS DEVELOPMENT                      | Approved Estimates 2020 | REVISED BUDGET/COVID RESPONSIVE | AUTHORISED    | ACTUAL        | VARIANCE       | PER.(%) |
| 23010129      | 1 2 | Youth Empowerments (COVID 19 Response)                        | 0                       | 250,000,000                     | 250,000,000   |               | 250,000,000.00 | 0.00%   |



|   |    |  |                                |                                 |                       |                       |                       |          |
|---|----|--|--------------------------------|---------------------------------|-----------------------|-----------------------|-----------------------|----------|
| <b>23020118</b>                                   | 1  | State Social Safety Net for the Elderly (Response to COVID 19)           | 0                              | 100,000,000                     | 100,000,000           |                       | 100,000,000.00        | 0.00%    |
|   |    |  | 0                              | 350,000,000                     | 350,000,000           | 0                     | 350,000,000           | 0        |
| <b>MDA:</b>                                       |    | <b>BAUCHI STATE COMMISSION FOR YOUTH AND WOMEN REHAB AND DEVELOPMENT</b> | <b>Approved Estimates 2020</b> | REVISED BUDGET/COVID RESPONSIVE | AUTHORISED            | ACTUAL                | VARIANCE              | PER.(%)  |
| <b>23020118</b>                                   | 02 | CARES Project  | 0                              | 300,000,000                     | 300,000,000           |                       | 300,000,000.00        | 0.00%    |
|   |    |  | 0                              | 300,000,000                     | 300,000,000           | 0                     |                       | 0        |
| <b>GRAND TOTAL (COVID 19) CAPITAL EXPENDITURE</b> |    |  | <b>1,354,956,382</b>           | <b>15,686,032,637</b>           | <b>15,686,032,637</b> | <b>416,875,624.00</b> | <b>13,067,684,513</b> | <b>1</b> |
|   |    |  |                                |                                 |                       |                       |                       |          |
|   |    |  |                                |                                 | G/TOTAL               | <b>910,811,467.80</b> |                       |          |

## **GOVERNMENT OF BAUCHI STATE**

### **FINANCIAL STATEMENT ON COVID-19 AS AT 31<sup>ST</sup> AUGUST, 2020**

#### **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 Monthly Budget Execution Reports of the Government of Bauchi State of Nigeria for the month of March, 2020 – August, 2020 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 Monthly 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 period March, 2020 – 31<sup>st</sup> August, 2020 as required in line with International Public Sector Accounting Standards (IPSAS) and the applicable laws and regulations.

  
  
**Alh. Abdu Usman Ayuba** B.Sc. MBA, FCNA,  
Auditor General,  
Bauchi State.