



FINANCIAL AND COMPLIANCE AUDIT REPORT
ON
COVID-19 BUDGET EXPENDITURE
FOR THE THIRD QUARTER ENDED
30TH SEPTEMBER, 2020

OFFICE OF THE STATE AUDITOR GENERAL
KEBBI STATE GOVERNMENT
SULTAN ABUBAKAR ROAD, P.M.B. 1050, BIRNIN KEBBI

Telephone: 068/320754

In reply quote
Ref. No and date



Ref No.....
OFFICE OF THE AUDITOR GENERAL
KEBBI STATE
BIRNIN KEBBI.

Date:.....30TH October, 2020.....

FINANCIAL AND COMPLIANCE AUDIT REPORT ON BUDGET EXECUTION
REPORTS FOR COVID-19 RESPONSE AND RECOVERY BY THE KEBBI STATE
GOVERNMENT FOR THE PERIOD 1ST AUGUST 2020 TO 30TH SEPTEMBER 2020

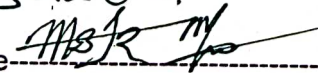
We have audited the COVID-19 Expenditure Reports of Kebbi State Government in compliance with the State budget and other relevant legislation for the period ended 30th September 2020.

Responsibility for the Report the State Government through the Office of the Accountant General is responsible for general supervision of accounts and preparation of Financial Reports including this Budget Execution Reports for COVID-19 Response and Recovery. The responsibility for integrity and objectivity of Financial Statements rests entirely with the State Government. Auditor's Responsibility It is my responsibility to independently express a conclusion on these accounts based on my audit. I conducted the Compliance Audit on the Budget Execution Reports for COVID-19 Response and Recovery Report on pages 3 to 5 of these report in accordance with the Auditing Standards for Public Sector Account of Nigeria and Fundamental Auditing Principles and Guidelines for Compliance Audit. Those principles require that i comply with ethical requirements and plan and perform the audit so as to obtain reasonable assurance as to whether the use of the COVID-19 Response and Recovery Budgeted funds were used in compliance with the Budgets, in all material respects. An audit involves performing procedures to obtain sufficient appropriate evidence to support our conclusion. The procedures performed depend on the auditor's professional judgment, including assessing the risk of material non-compliance, whether due to fraud or error. The audit procedures performed are those we believe are appropriate in the circumstances. I believe that the audit evidence gathered is sufficient and appropriate to provide the basis for our conclusion.

Work Performed We reviewed the State Budget for the year 2020 with all Expenditures recorded in the report including the process leading to every Expenditure incurred in this report to confirm that due processes were followed and that evidence of value obtained for the expenditure were reasonably provided.

Conclusion Based on the audit work performed, we found that Kebbi State Government Budget Execution Reports of COVID-19 Response and Recovery were in compliance with the State Approved Budget for the Third Quarter of the year 2020, in all material respects.

Date:- 30th Oct, 2020

Signature: 

KEBBI STATE QUARTERLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT-..... 2020

PERIOD	THIRD QUARTER							
Code	Name	INITIAL BUDGET	AMENDMENT	FINAL BUDGET AMOUNT	THIRD QUARTER (AUG-SEPT)	YR PMTS TO DATE	BUDGET BALANCE	%
		A	B	C =A+B	D	E	F =(C-E)	=E/C*100
01	ADMINISTRATION	275,000,000	2,167,200,000	2,442,200,000	0	2,000,000	2,440,200,000	0
02	ECONOMIC	3,389,800,000	6,773,100,000	10,162,900,000	466,817,346	466,817,346	9,696,082,654	5
03	JUDICIARY			0	0	0	0	0
04	REGIONAL/ENVIRONMENTAL	50,000,000	50,000,000	100,000,000			100,000,000	0
05	SOCIAL SECTOR	3,933,500,000	2,639,910,471	6,573,410,471	13,000,000	2,507,764,616	4,065,645,855	38
06	CONTINGENCY FUND	517,158,592	21,102,854	538,261,446			538,261,446	0
TOTAL	TOTAL FOR ALL SECTORS	8,165,458,592	11,651,313,325	19,816,771,917	479,817,346	2,976,581,962	16,840,189,955	15
021500100100	MINISTRY OF AGRICULTURE	2,014,800,000	5,230,100,000	7,244,900,000			7,244,900,000	0
021600100100	MINISTRY OF ANIMAL HEALTH HUSBANDRY AND FISHERIES	1,060,000,000	513,000,000	1,573,000,000	461,817,346	461,817,346	1,111,182,654	29
022200100100	MINISTRY OF COMMERCE AND INDUSTRY	315,000,000	1,030,000,000	1,345,000,000	5,000,000	5,000,000	1,340,000,000	0
052100100100	MINISTRY OF HEALTH	30,000,000	1,638,410,471	1,668,410,471	13,000,000	13,000,000	1,655,410,471	1
025200100100	MINISTRY OF WATER RESOURCES AND NATURAL RESOURCES	50,000,000	50,000,000	100,000,000		0	100,000,000	0
011101700100	CABINET AND POLITICAL AFFAIRS	0	820,000,000	820,000,000		0	820,000,000	0
022000100100	MINISTRY OF FINANCE	225,000,000	100,000,000	325,000,000		0	325,000,000	0
011101700100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	0	373,600,000	373,600,000		0	373,600,000	0
051400100100	MINISTRY FOR WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	50,000,000	500,000,000	550,000,000		0	550,000,000	0
012300500100	MINISTRY OF INFORMATION AND COMMUNICATION TECHNOLOGY	0	205,000,000	205,000,000		0	205,000,000	0
011103000100	CONTINGENCY FUND	517,158,592	21,102,854	538,261,446		0	538,261,446	0
TOTAL 3	TOTAL FOR ALL MDA	4,261,958,592	10,481,213,325	14,743,171,917	479,817,346	479,817,346	14,263,354,571	31
	RECURRENT EXPENDITURE							
052100100100	MINISTRY OF HEALTH	3,903,500,000	796,500,000	4,700,000,000	2,494,764,616	2,494,764,616	2,205,235,384	53
011101700100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	0	373,600,000	373,600,000	200,000	2,000,000	371,600,000	1
TOTAL	TOTAL FOR ALL MDA	3,903,500,000	796,500,000	4,700,000,000	2,494,964,616	2,496,764,616	2,205,235,384	53

KEBBI STATE MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT-..... 2020

PERIOD	SEPTEMBER								
Code	Name	INITIAL BUDGET	AMENDMENT	AMOUNT	SEPTEMBER	YR PMTS TO DATE	BUDGET BALANCE	%	
		A	B	C =A+B	D	E	F =(C-E)	=E/C*100	
01	ADMINISTRATION	16,513,015,966	1,793,600,000	18,306,615,966			18,306,615,966	0	
02	ECONOMIC	12,697,360,611	6,773,100,000	19,470,460,611			19,470,460,611	0	
03	JUDICIARY	0	0	0		0	0	0	
04	REGIONAL/ENVIRONMENTAL	4,916,900,000	50,000,000	4,966,900,000			4,966,900,000	0	
05	SOCIAL SECTOR	3,160,000,000	1,843,410,471	5,003,410,471			5,003,410,471	0	
06	CONTINGENCY FUND	517,158,592	21,102,854	538,261,446			538,261,446	0	
TOTAL	TOTAL FOR ALL SECTORS	37,804,435,169	10,481,213,325	48,285,648,494		0	0	48,285,648,494	
021500100100	MINISTRY OF AGRICULTURE MINISTRY OF ANIMAL HEALTH HUSBANDRY AND FISHERIES	2,014,800,000	5,230,100,000	7,244,900,000			0	7,244,900,000	0
021600100100		1,060,000,000	513,000,000	1,573,000,000				1,573,000,000	0
022200100100	MINISTRY OF COMMERCE AND INDUSTRY	315,000,000	1,030,000,000	1,345,000,000				1,345,000,000	0
052100100100	MINISTRY OF HEALTH MINISTRY OF WATER RESOURCES AND NATURAL RESOURCES	30,000,000	1,638,410,471	1,668,410,471	13,000,000	13,000,000		1,655,410,471	1
025200100100		50,000,000	50,000,000	100,000,000			0	100,000,000	0
011101700100	CABINET AND POLITICAL AFFAIRS	0	820,000,000	820,000,000			0	820,000,000	0
022000100100	MINISTRY OF FINANCE MINISTRY OF BUDGET AND ECONOMIC PLANNING	225,000,000	100,000,000	325,000,000			0	325,000,000	0
011101700100		0	373,600,000	373,600,000				373,600,000	0
051400100100	MINISTRY FOR WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	50,000,000	500,000,000	550,000,000			0	550,000,000	0
012300500100	MINISTRY OF INFORMATION AND COMMUNICATION TECHNOLOGY	0	205,000,000	205,000,000			0	205,000,000	0
011103000100	CONTINGENCY FUND	517,158,592	21,102,854	538,261,446			0	538,261,446	0
TOTAL 3	TOTAL FOR ALL MDA	4,261,958,592	10,481,213,325	14,743,171,917	13,000,000	13,000,000		14,730,171,917	1
RECURRENT EXPENDITURE									
052100100100	MINISTRY OF HEALTH MINISTRY OF BUDGET AND ECONOMIC PLANNING	3,903,500,000	796,500,000	4,700,000,000	141,535,000	141,535,000		4,558,465,000	3
011101700100		0	373,600,000	373,600,000	200,000	200,000		373,400,000	0
TOTAL	TOTAL FOR ALL MDA	3,903,500,000	796,500,000	4,700,000,000	141,735,000	141,735,000		4,558,465,000	3