



**FINANCIAL AND COMPLIANCE AUDIT REPORT**  
**ON**  
**COVID-19 BUDGET EXPENDITURE**  
**FOR THE FOURTH QUARTER ENDED**  
**31ST DECEMBER, 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:..... 29<sup>TH</sup> January, 2021.....

**FINANCIAL AND COMPLIANCE AUDIT REPORT ON BUDGET EXECUTION**  
**REPORTS FOR COVID-19 RESPONSE AND RECOVERY BY THE KEBBI STATE**  
**GOVERNMENT FOR THE PERIOD 1<sup>ST</sup> OCTOBER 2020 TO 31<sup>ST</sup> DECEMBER 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 31<sup>st</sup> December, 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 Fourth Quarter of the year 2020, in all material respects.

Date:-

29/1/2021

Signature

*[Handwritten Signature]*

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

PERIOD	FOURTH QUARTER							
Code	Name	INITIAL BUDGET	AMENDMENT	FINAL BUDGET AMOUNT	FOURTH QUARTER (OCT-DEC)	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	243,694,569	330,000,000	2,112,200,000	14
02	ECONOMIC	3,389,800,000	6,773,100,000	10,162,900,000	3,344,807,004	4,278,441,697	5,884,458,304	42
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	0	2,609,709,616	3,963,700,855	40
06	CONTINGENCY FUND	517,158,592	21,102,854	538,261,446			538,261,446	0
<b>TOTAL</b>	<b>TOTAL FOR ALL SECTORS</b>	<b>8,165,458,592</b>	<b>11,651,313,325</b>	<b>19,816,771,917</b>	<b>3,588,501,573</b>	<b>7,218,151,313</b>	<b>12,598,620,604</b>	<b>36</b>
021500100100	MINISTRY OF AGRICULTURE	2,014,800,000	5,230,100,000	7,244,900,000	2,944,575,822	2,944,575,823	4,300,324,178	41
021600100100	MINISTRY OF ANIMAL HEALTH HUSBANDRY AND FISHERIES	1,060,000,000	513,000,000	1,573,000,000	19,231,182	481,048,528	1,091,951,472	31
022200100100	MINISTRY OF COMMERCE AND INDUSTRY	315,000,000	1,030,000,000	1,345,000,000	381,000,000	386,000,000	959,000,000	29
052100100100	MINISTRY OF HEALTH	30,000,000	1,638,410,471	1,668,410,471		13,945,000	1,654,465,471	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	234,694,569	320,000,000	5,000,000	98
011101700100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	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	9,000,000	9,000,000	541,000,000	2
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
<b>TOTAL 3</b>	<b>TOTAL FOR ALL MDA</b>	<b>4,261,958,592</b>	<b>10,481,213,325</b>	<b>14,743,171,917</b>	<b>3,588,501,573</b>	<b>4,154,569,351</b>	<b>10,588,602,566</b>	<b>28</b>
	<b>RECURRENT EXPENDITURE</b>							
052100100100	MINISTRY OF HEALTH	3,903,500,000	796,500,000	4,700,000,000	101,000,000	2,595,764,616	2,104,235,384	55
011101700100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	0	373,600,000	373,600,000	200,000	1,000,000	372,600,000	0
<b>TOTAL</b>	<b>TOTAL FOR ALL MDA</b>	<b>3,903,500,000</b>	<b>796,500,000</b>	<b>4,700,000,000</b>	<b>101,200,000</b>	<b>2,596,764,616</b>	<b>2,104,235,384</b>	<b>55</b>

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


PERIOD	DECEMBER	Code	Name	INITIAL BUDGET	AMENDMENT	FINAL BUDGET AMOUNT	DECEMBER	YR PMTS TO DATE	BUDGET BALANCE	%
				A	B	C =A+B	D	E	F =(C-E)	=EC*100
01		ADMINISTRATION		275,000,000	2,167,200,000	2,442,200,000	149,389,138	330,000,000	2,112,200,000	14
02		ECONOMIC		3,389,800,000	6,773,100,000	10,162,900,000	1,375,287,911	4,278,441,697	5,884,458,304	42
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	0	2,609,709,616	3,963,700,855	40
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	1,524,677,049	7,218,151,313	12,598,620,604	36
021500100100		MINISTRY OF AGRICULTURE		2,014,800,000	5,230,100,000	7,244,900,000	1,022,287,911	2,944,575,823	4,300,324,178	41
021600100100		MINISTRY OF ANIMAL HEALTH HUSBANDRY AND FISHERIES		1,060,000,000	513,000,000	1,573,000,000	3,000,000	481,048,528	1,091,951,472	31
022200100100		MINISTRY OF COMMERCE AND INDUSTRY		315,000,000	1,030,000,000	1,345,000,000	350,000,000	386,000,000	959,000,000	29
052100100100		MINISTRY OF HEALTH		30,000,000	1,638,410,471	1,668,410,471		13,945,000	1,654,465,471	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	149,389,138	320,000,000	5,000,000	98
011101700100		MINISTRY OF BUDGET AND ECONOMIC PLANNING		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		9,000,000	541,000,000	2
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	1,524,677,049	4,154,569,351	10,588,602,566	28
		RECURRENT EXPENDITURE								
052100100100		MINISTRY OF HEALTH		3,903,500,000	796,500,000	4,700,000,000	31,000,000	2,595,764,616	2,104,235,384	55
011101700100		MINISTRY OF BUDGET AND ECONOMIC PLANNING		0	373,600,000	373,600,000	200,000	1,000,000	372,600,000	0
TOTAL		TOTAL FOR ALL MDA		3,903,500,000	796,500,000	4,700,000,000	31,200,000	2,596,764,616	2,104,235,384	55

  
**AUDITOR GENERAL**  
**KEBBI-STATE**

**KEBBI STATE MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION**

PERIOD: DEC. 2020

Code	Name	INITIAL BUDGET =A	AMENDMENT =B	FINAL BUDGET AMOUNT =N=C=A+B	DECEMBER =D	YEAR TO DATE ACTUAL =N=E	BUDGET BALANCE =N=F	EXECUTION %
								G=C/C*100
<b>RECURRENT</b>								
21010101	SALARY	3,803,500,000.00		596,500,000.00	88,000,000.00	440,000,000.00	3,960,000,000.00	10%
22021026	OUTBREAK OF DISEASE	100,000,000.00		200,000,000.00	31,000,000.00	155,000,000.00	145,000,000.00	52%
22020305	SUBSIDY GRANT TO NASS/INASME & COOP	3,000,000.00		3,000,000.00	0.00	0.00	6,000,000.00	0%
<b>CAPITAL</b>								
23020232	FOOD SECURITY PROGRAMME (KARDA) COUNTERPART F	74,800,000.00		74,800,000.00	0.00	0.00	149,600,000.00	0%
12020686	SKILL ACQUISITION FOR YOUTH IN AGRICULTURE	50,000,000.00		1,000,000,000.00	0.00	0.00	1,050,000,000.00	0%
23020145	PROVISION OF AGRIC COMMERCIAL SERVICE (KASCOM)	50,000,000.00		50,000,000.00	0.00	0.00	100,000,000.00	0%
23020247	PROVISION OF FARMERS CREDIT SCHEME	20,000,000.00		850,300,000.00	0.00	0.00	870,300,000.00	0%
23040456	PURCHASE OF AGRO-PROCESSING EQUIPMENT AND SUP	200,000,000.00		1,000,000,000.00	900,000,161.25	900,000,161.25	299,999,838.75	75%
23010158	PURCHASE OF FERTILIZER	1,000,000,000.00		1,000,000,000.00	122,287,750.00	1,000,000,000.00	1,000,000,000.00	50%
23010160	PURCHASE OF GRAINS	500,000,000.00		515,000,000.00	0.00	0.00	1,015,000,000.00	0%
23010162	SEED MULTIPLICATION DEMONSTRATION FARM (SOURC	100,000,000.00		100,000,000.00	0.00	0.00	200,000,000.00	0%
23020334	CARES (P for R) Livelihood Component			340,000,000.00	0.00	0.00	340,000,000.00	0%
23020301	COMMERCIAL AGRICULTURE CREDIT LOAN	20,000,000.00		300,000,000.00	0.00	0.00	320,000,000.00	0%
23010127	PURCHASE OF LIVE STOCK PRODUCTION INPUTS	50,000,000.00		8,000,000.00	0.00	0.00	58,000,000.00	100%
23040110	RANGE MANAGEMENT AND PASTURE DEVELOPMENT	10,000,000.00		5,000,000.00	3,000,000.00	3,000,000.00	12,000,000.00	20%
23020319	ACCELERATED AGRICULTURAL DEVELOPMENT SCHEME	1,000,000,000.00		500,000,000.00	0.00	456,817,346.50	1,043,182,653.50	30%
23020212	PROVISION FOR ENTREPRENEURSHIP DEVELOPMENT			20,000,000.00	0.00	0.00	20,000,000.00	0%
23020211	NATIONAL PROGRAMME ON ZERO OIL (DIVERSIFICATION)			10,000,000.00	0.00	0.00	10,000,000.00	0%
23020192	PROVISION OF CAPACITY BUILDING FOR INDEGENOUS ENTERP.			50,000,000.00	0.00	0.00	40,000,000.00	20%
23020161	PROVISION OF COOPERATIVE CONSUMER SHOPS	10,000,000.00		10,000,000.00	0.00	0.00	20,000,000.00	0%
23020213	PROVISION OF COOPERATIVE SUBSIDY & GRANT	100,000,000.00		50,000,000.00	0.00	0.00	150,000,000.00	0%
23020118	PROVISION FOR INDUSTRIALIZATION PROGRAMME	50,000,000.00		10,000,000.00	0.00	0.00	60,000,000.00	0%
23020210	PROVISION TO PROMOTE SMALL SCALE INDUSTRIES	50,000,000.00		50,000,000.00	0.00	0.00	74,000,000.00	26%
23020108	SEED CAPITAL FOR SMES	100,000,000.00		765,000,000.00	350,000,000.00	350,000,000.00	515,000,000.00	40%

  
**AUDITOR GENERAL**  
**KEBBI-STATE**

23020335	CARES (P for R) (SMEs COMPONENT)		50,000,000.00	50,000,000.00	0.00	0.00	0.00	50,000,000.00	0%
23020271	TECHNOLOGY BUSINESS INCUBATOR CENTRE	5,000,000.00	15,000,000.00	20,000,000.00	0.00	0.00	20,000,000.00	0%	
23020132	EPIDEMIC CONTROL	30,000,000.00	1,171,010,471.00	1,201,010,471.00	0.00	0.00	1,201,010,471.00	0%	
23040459	PURCHASE OF VENTILATORS AND OTHER ESSENTIA EQUIP		277,400,000.00	277,400,000.00	0.00	0.00	277,400,000.00	0%	
23040460	PURCHASE OF COVID-19 PPEs		190,000,000.00	190,000,000.00	0.00	0.00	190,000,000.00	0%	
23020285	PROVISION OF SOLAR POWERED WATER SUPPLY SCHEM	50,000,000.00	50,000,000.00	100,000,000.00	0.00	0.00	100,000,000.00	0%	
23050116	PEOPLE EMPOWERMENT PROGRAMME		820,000,000.00	820,000,000.00	0.00	0.00	820,000,000.00	0%	
23020219	PROVISION TO IMPROVE REVENUE GENERATION	225,000,000.00	100,000,000.00	325,000,000.00	149,389,138.00	320,000,000.00	5,000,000.00	98%	
23020336	CARES (P for R) CASH TRANSFER COMPONENT		161,000,000.00	161,000,000.00	0.00	0.00	161,000,000.00	0%	
23020453	SUPPORT TO THE STATE COM ON FOOD AND NUTRITION		7,600,000.00	7,600,000.00	0.00	0.00	7,600,000.00	0%	
23020452	FACILITATION OF SOCIAL INVESTMENT PROGRAMME (SIP)		170,000,000.00	170,000,000.00	0.00	0.00	170,000,000.00	0%	
23020168	PROVISION OF WOMEN ECONOMIC EMPOWERMENT PRO	50,000,000.00	300,000,000.00	350,000,000.00	0.00	8,500,000.00	341,500,000.00	2%	
23020333	NIGERIA FOR WOMEN PROJECT (NWP) COUNTERPAT FUND		200,000,000.00	200,000,000.00	0.00	0.00	200,000,000.00	0%	
23020298	CONTINGENCY FUND	517,158,592.00	21,102,854.00	538,261,446.00			538,261,446.00	0%	
23020352	E-LEARNING PROGRAMMES FOR PRIM. AND SEC. SCH		15,000,000.00	15,000,000.00			15,000,000.00	0%	
23020353	GIRLS CHILD INFORMATION TECHNOLOGY PROGRAMME		50,000,000.00	50,000,000.00			50,000,000.00	0%	
23020357	E-COMMERCE SMES		110,000,000.00	110,000,000.00			110,000,000.00	0%	
23020358	CARES (P for R) (ICT VOUCHER COMPONENT)		30,000,000.00	30,000,000.00			30,000,000.00	0%	
23020337	ESTABLISHMENT OF CARES OFFICE		35,000,000.00	35,000,000.00	0.00	0.00	35,000,000.00	0%	
	<b>SUB-TOTAL B</b>	<b>8,168,458,592.00</b>	<b>11,280,713,325.00</b>	<b>19,449,171,917.00</b>	<b>1,643,677,049.25</b>	<b>3,727,317,507.75</b>	<b>15,721,854,409.25</b>	<b>19%</b>	



**AUDITOR GENERAL  
KEBBI-STATE**

**MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT**

PERIOD .....DECEMBER 2020.....

Code	Name	INITIAL BUDGET (A)	AMENDMENT	FINAL BUDGET AMOUNT	DECEMBER	PAYMENTS YTD	BUDGET BALANCE	PERCENTAGE
		A	B	C = A+B	D	E	C-E	E/C*100
1-GPS	General Public Services	517,158,592	1,046,102,854	1,563,261,446	-	-	1,563,261,446	-
4-EA	Economic Affairs	3,664,800,000	7,296,700,000	10,961,500,000	1,524,577,049	4,131,624,351	6,829,875,649	38
7-H	Health	30,000,000	1,638,410,471	1,668,410,471	-	13,945,000	1,654,465,471	1
10-SP	Social Protection	50,000,000	500,000,000	550,000,000	-	9,000,000	541,000,000	2

  
**AUDITOR GENERAL**  
**KEBBI-STATE**