



FINANCIAL AND COMPLIANCE AUDIT REPORT
ON
COVID-19 BUDGET EXPENDITURE
FOR THE FIRST QUARTER ENDED
31ST MARCH, 2021

OFFICE OF THE STATE AUDITOR GENERAL

KEBBI STATE GOVERNMENT

SULTAN ABUBAKAR ROAD, P.M.B. 1050, BIRNIN KEBBI

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In reply quote
Ref. No and date



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

Date:.....19TH MAY,2021.....

FINANCIAL AND COMPLIANCE AUDIT REPORT ON BUDGET EXECUTION REPORTS FOR COVID-19 RESPONSE AND RECOVERY BY THE KEBBI STATE GOVERNMENT FOR THE PERIOD 1ST JANUARY 2021 TO 31ST MARCH 2021

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 31st March 2021.

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 2021 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 first Quarter of the year 2021, in all material respects.

Date:- 31/05/21
Signature: 

KEBBI STATE QUARTERLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT - 2021								
PERIOD	FIRST QUARTER	Name		FINAL BUDGET AMOUNT	FIRST QUARTER (JAN-MAR)	YR PMTS TO DATE	BUDGET BALANCE	%
Code				A	B	C	D = (A - C)	= C/A*100
01	ADMINISTRATION			1,032,550,000	70,822,973	70,822,973	961,727,027	7
02	ECONOMIC			7,678,981,363	11,645,000	11,645,000	7,667,336,363	0
03	JUDICIARY			0	0	0	0	0
04	REGIONAL/ENVIRONMENTAL			50,000,000			50,000,000	0
05	SOCIAL SECTOR			802,000,000	127,453,594	127,453,594	674,546,406	16
06	CONTINGENCY FUND			373,261,446			373,261,446	0
TOTAL	TOTAL FOR ALL SECTORS			9,936,792,809	209,921,567	209,921,567	9,726,871,242	2.1
021500100100	MINISTRY OF AGRICULTURE			5,113,981,363			5,113,981,363	0
021600100100	MINISTRY OF ANIMAL HEALTH HUSBANDRY AND FISHERIES			1,200,000,000			1,200,000,000	0
022200100100	MINISTRY OF COMMERCE AND INDUSTRY			1,360,000,000	11,000,000	11,000,000	1,349,000,000	1
052100100100	MINISTRY OF HEALTH			80,000,000			80,000,000	0
025200100100	MINISTRY OF WATER RESOURCES AND RURAL DEVELOPMENT			50,000,000			50,000,000	0
011101700100	CABINET AND POLITICAL AFFAIRS			100,000,000			100,000,000	0
022000100100	MINISTRY OF FINANCE			225,000,000			225,000,000	0
011101700100	MINISTRY OF BUDGET AND ECONOMIC PLANNING			50,000,000	7,854,000	7,854,000	42,146,000	16
051400100100	MINISTRY FOR WOMEN AFFAIRS AND SOCIAL DEVELOPMENT			655,150,000	62,968,973	62,968,973	592,181,027	10
012300500100	MINISTRY OF INFORMATION AND COMMUNICATION TECHNOLOGY			122,000,000			122,000,000	0
011103000100	CONTINGENCY FUND			373,261,446		0	373,261,446	0
TOTAL 3	TOTAL FOR ALL MDA			9,329,392,809	81,822,973	81,822,973	9,247,569,836	1
	RECURRENT EXPENDITURE							
052100100100	MINISTRY OF HEALTH			600,000,000	127,453,594	127,453,594	472,546,406	21
022200100100	MINISTRY OF COMMERCE AND INDUSTRY			5,000,000	645,000	645,000	4,355,000	13
011101700100	MINISTRY OF BUDGET AND ECONOMIC PLANNING			2,400,000			2,400,000	0
TOTAL	TOTAL FOR ALL MDA			607,400,000	128,098,594	128,098,594	479,301,406	21

KEBBI STATE QUARTERLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION 2021

PERIOD: FIRST QUARTER

Code	Name	FINAL BUDGET AMOUNT =N=	FIRST QUARTER (JAN-MAR)	YEAR TO DATE ACTUAL =N=	BUDGET BALANCE =N=	EXECUTION %
		A	B	C	D=A-C	=C/A*100
RECURRENT						
21010101	SALARY	400,000,000.00	95,453,594.42	95,453,594.42	304,546,405.58	24%
22021026	OUTBREAK OF DISEASE	200,000,000.00	32,000,000.00	32,000,000.00	168,000,000.00	16%
22020622	STATE COMMITTEE ON FOOD AND NUTRITION	2,400,000.00			2,400,000.00	0%
22020305	SUBSIDY GRANT TO NASS/NASME & COOP	5,000,000.00	645,000.00	645,000.00	4,355,000.00	13%
CAPITAL						
23020232	FOOD SECURITY PROGRAMME (KARDA) COUNTERPART FUNDS)	74,800,000.00	0.00	0.00	74,800,000.00	0%
12020686	SKILL ACQUISITION FOR YOUTH IN AGRICULTURE	50,000,000.00	0.00	0.00	50,000,000.00	0%
23020145	PROVISION OF AGRIC COMMERCIAL SERVICE (KASCOM)	100,000,000.00	0.00	0.00	100,000,000.00	0%
23020247	PROCUREMENT OF MANUAL AND MOTORIZED SMALL SCALE PLANTERS AND RICE TRANS	435,150,000.00	0.00	0.00	435,150,000.00	0%
23040456	PURCHASE OF AGRO-PROCESSING EQUIPMENT AND SOFT LOAN	200,000,000.00			200,000,000.00	0%
23010158	PURCHASE OF FERTILIZER	2,054,031,363.00			2,054,031,363.00	0%
23010160	PURCHASE OF GRAINS	200,000,000.00	0.00	0.00	200,000,000.00	0%
23010162	DISTRIBUTION AND PRODUCTION OF CERTIFIED SEEDS (SOURCING/PURCHASE OF RICE,	30,000,000.00	0.00	0.00	30,000,000.00	0%
23020315	CARES (P for R) (FADAMA)	1,950,000,000.00	0.00	0.00	1,950,000,000.00	0%
23020301	COMMERCIAL AGRICULTURE CREDIT LOAN	20,000,000.00	0.00	0.00	20,000,000.00	0%
23010127	PURCHASE OF LIVE STOCK PRODUCTION INPUTS	100,000,000.00			100,000,000.00	0%
23040110	GRAZING RESERVE DEVELOPMENT	50,000,000.00			50,000,000.00	0%
23020319	ACCELERATED AGRICULTURAL DEVELOPMENT SCHEME (AADS)	1,050,000,000.00			1,050,000,000.00	0%
23020212	PROVISION FOR ENTREPRENEURSHIP DEVELOPMENT	50,000,000.00	0.00	0.00	50,000,000.00	0%
23020211	NATIONAL PROGRAMME ON ZERO OIL (DIVERSIFICATION)	50,000,000.00	0.00	0.00	50,000,000.00	0%
23020161	PROVISION OF COOPERATIVE CONSUMER SHOPS	30,000,000.00	0.00	0.00	30,000,000.00	0%
23020213	PROVISION OF COOPERATIVE SUBSIDY & GRANT	50,000,000.00	0.00	0.00	50,000,000.00	0%
23020118	PROVISION FOR INDUSTRIALIZATION PROGRAMME	80,000,000.00	0.00	0.00	80,000,000.00	0%
23020210	PROVISION TO PROMOTE SMALL SCALE INDUSTRIES	50,000,000.00	11,000,000.00	11,000,000.00	39,000,000.00	22%
23020108	SEED CAPITAL FOR SMES	250,000,000.00	0.00	0.00	250,000,000.00	0%

23020335	CARES (P for R) (SMEs COMPONENT)	780,000,000.00	0.00	0.00	0.00	780,000,000.00	0%
23020271	TECHNOLOGY BUSINESS INCUBATOR CENTRE	20,000,000.00	0.00	0.00	0.00	20,000,000.00	0%
23020132	EPIDEMIC CONTROL	80,000,000.00	0.00	0.00	0.00	80,000,000.00	0%
23020285	PROVISION OF SOLAR POWERED WATER SUPPLY SCHEME	50,000,000.00	0.00	0.00	0.00	50,000,000.00	0%
23050116	PEOPLE EMPOWERMENT PROGRAMME	100,000,000.00	0.00	0.00	0.00	100,000,000.00	0%
23020219	PROVISION TO IMPROVE REVENUE GENERATION	225,000,000.00	0.00	0.00	0.00	225,000,000.00	0%
23020314	CARES (P for R) CASH TRANSFER COMPONENT	390,000,000.00	0.00	0.00	0.00	390,000,000.00	0%
23020453	SUPPORT TO THE STATE COMMITTEE ON FOOD AND NUTRITION	10,000,000.00	0.00	0.00	0.00	10,000,000.00	0%
23020168	PROVISION OF WOMEN ECONOMIC EMPOWERMENT PROGRAMME	65,150,000.00	62,968,972.87	62,968,972.87	2,181,027.13	2,181,027.13	97%
23020333	NIGERIA FOR WOMEN PROJECT (NWP) COUNTERPAT FUND	200,000,000.00	0.00	0.00	0.00	200,000,000.00	0%
23020298	CONTINGENCY FUND	373,261,446.00	0.00	0.00	0.00	373,261,446.00	0%
23020352	E-LEARNING PROGRAMMES FOR PRIM. AND SEC. SCH.	30,000,000.00	0.00	0.00	0.00	30,000,000.00	0%
23020353	GIRLS CHILD INFORMATION TECHNOLOGY PROGRAMME	50,000,000.00	0.00	0.00	0.00	50,000,000.00	0%
23020357	E-COMMERCE SMES	42,000,000.00	0.00	0.00	0.00	42,000,000.00	0%
23020337	ESTABLISHMENT OF CARES OFFICE	40,000,000.00	7,854,000.00	7,854,000.00	32,146,000.00	32,146,000.00	20%
SUB-TOTAL	SUB-TOTAL FOR EXPENDITURE	9,936,792,809.00	209,921,567.29	209,921,567	9,726,871,242	9,726,871,242	2.1%


QUARTERLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT 2021

PERIOD FIRST QUARTER 2021.....

Code	Name	FINAL BUDGET AMOUNT	FIRST QUARTER (JAN-MAR)	PAYMENTS YTD	BUDGET BALANCE	PERCENTAGE
		A	B	C	D=A-C	C/A*100
1-CPS	General Public Services	1,405,811,446	70,822,973	70,822,973	1,334,988,473	5.0%
4-EA	Economic Affairs	7,678,981,363	11,645,000	11,645,000	7,667,336,363	0%
7-H	Health	680,000,000	127,453,594	127,453,594	552,546,406	19%
10-SP	Social Protection	172,000,000	-		172,000,000	0%

KEBBI STATE MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT - 2021


PERIOD	Code	Name	FINAL BUDGET AMOUNT		MARCH	YR PMTS TO DATE		BUDGET BALANCE	%
			A	B		C	D		
	01	ADMINISTRATION	1,032,550,000	37,647,000	70,822,973	961,727,027	7		=C/A*100
	02	ECONOMIC	7,678,981,363	0	11,645,000	7,667,336,363	0		
	03	JUDICIARY	0	0	0	0	0		
	04	REGIONAL/ENVIRONMENTAL	50,000,000			50,000,000	0		
	05	SOCIAL SECTOR	802,000,000	64,349,677	127,453,594	674,546,406	16		
	06	CONTINGENCY FUND	373,261,446			373,261,446	0		
	TOTAL	TOTAL FOR ALL SECTORS	9,936,792,809	101,996,677	209,921,567	9,726,871,242	2.1		
	021500100100	MINISTRY OF AGRICULTURE	5,113,981,363			5,113,981,363	0		
	021600100100	MINISTRY OF ANIMAL HEALTH HUSBANDRY AND FISHERIES	1,200,000,000			1,200,000,000	0		
	022200100100	MINISTRY OF COMMERCE AND INDUSTRY	1,360,000,000		11,000,000	1,349,000,000	1		
	052100100100	MINISTRY OF HEALTH	80,000,000			80,000,000	0		
	025200100100	MINISTRY OF WATER RESOURCES AND RURAL DEVELOPMENT	50,000,000			50,000,000	0		
	011101700100	CABINET AND POLITICAL AFFAIRS	100,000,000			100,000,000	0		
	022000100100	MINISTRY OF FINANCE	225,000,000			225,000,000	0		
	011101700100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	50,000,000	7,854,000	7,854,000	42,146,000	16		
	051400100100	MINISTRY FOR WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	655,150,000	29,793,000	62,968,973	592,181,027	10		
	012300500100	MINISTRY OF INFORMATION AND COMMUNICATION TECHNOLOGY	122,000,000			122,000,000	0		
	011103000100	CONTINGENCY FUND	373,261,446		0	373,261,446	0		
	TOTAL 3	TOTAL FOR ALL MDA	9,329,392,809	37,647,000	81,822,973	9,247,569,836	1		
		RECURRENT EXPENDITURE							
	052100100100	MINISTRY OF HEALTH	600,000,000	64,349,677	127,453,594	472,546,406	21		
	022200100100	MINISTRY OF COMMERCE AND INDUSTRY	5,000,000		645,000	4,355,000	13		
	011101700100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	2,400,000			2,400,000	0		
	TOTAL	TOTAL FOR ALL MDA	607,400,000	64,349,677	128,098,594	479,301,406	21		


AUDITOR GENERAL
KEBBI STATE

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

PERIOD: MARCH 2021


Code	Name	FINAL BUDGET AMOUNT =N=	MARCH	YEAR TO DATE ACTUAL =N=	BUDGET BALANCE =N=	EXECUTION %
RECURRENT						
21010101	SALARY	400,000,000.00	32,349,677.21	95,453,594.42	304,548,405.58	24%
22021026	OUTBREAK OF DISEASE	200,000,000.00	32,000,000.00	32,000,000.00	168,000,000.00	16%
22020622	STATE COMMITTEE ON FOOD AND NUTRITION	2,400,000.00			2,400,000.00	0%
22020305	SUBSIDY GRANT TO NASSI/NASME & COOP	5,000,000.00		645,000.00	4,355,000.00	13%
CAPITAL						
23020232	FOOD SECURITY PROGRAMME (KARDA) COUNTERPART FUNDS)	74,800,000.00	0.00		74,800,000.00	0%
12020686	SKILL ACQUISITION FOR YOUTH IN AGRICULTURE	50,000,000.00	0.00		50,000,000.00	0%
23020145	PROVISION OF AGRIC COMMERCIAL SERVICE (KASCOM)	100,000,000.00	0.00		100,000,000.00	0%
23020247	PROCUREMENT OF MANUAL AND MOTORIZED SMALL SCALE PLANTERS AND RICE TRANS	435,150,000.00	0.00		435,150,000.00	0%
23040456	PURCHASE OF AGRO-PROCESSING EQUIPMENT AND SOFT LOAN	200,000,000.00			200,000,000.00	0%
23010158	PURCHASE OF FERTILIZER	2,054,031,363.00			2,054,031,363.00	0%
23010160	PURCHASE OF GRAINS	200,000,000.00	0.00		200,000,000.00	0%
23010162	DISTRIBUTION AND PRODUCTION OF CERTIFIED SEEDS (SOURCING/PURCHASE OF RICE,	30,000,000.00	0.00		30,000,000.00	0%
23020315	CARES (P for R) (FADAMA)	1,950,000,000.00	0.00		1,950,000,000.00	0%
23020301	COMMERCIAL AGRICULTURE CREDIT LOAN	20,000,000.00	0.00		20,000,000.00	0%
23010127	PURCHASE OF LIVE STOCK PRODUCTION INPUTS	100,000,000.00			100,000,000.00	0%
23040110	GRAZING RESERVE DEVELOPMENT	50,000,000.00			50,000,000.00	0%
23020319	ACCELERATED AGRICULTURAL DEVELOPMENT SCHEME (AADS)	1,050,000,000.00			1,050,000,000.00	0%
23020212	PROVISION FOR ENTERPRENEURSHIP DEVELOPMENT	50,000,000.00	0.00	0.00	50,000,000.00	0%
23020211	NATIONAL PROGRAMME ON ZERO OIL (DIVERSIFICATION)	50,000,000.00	0.00	0.00	50,000,000.00	0%
23020161	PROVISION OF COOPERATIVE CONSUMER SHOPS	30,000,000.00	0.00	0.00	30,000,000.00	0%
23020213	PROVISION OF COOPERATIVE SUBSIDY & GRANT	50,000,000.00	0.00	0.00	50,000,000.00	0%
23020118	PROVISION FOR INDUSTRIALIZATION PROGRAMME	80,000,000.00	0.00	0.00	80,000,000.00	0%
23020210	PROVISION TO PROMOTE SMALL SCALE INDUSTRIES	50,000,000.00		11,000,000.00	39,000,000.00	22%
23020108	SEED CAPITAL FOR SMES	250,000,000.00	0.00	0.00	250,000,000.00	0%


AUDITOR GENERAL
 KEBBI STATE

MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT

PERIODMARCH 2021.....

Code	Name	FINAL BUDGET AMOUNT	MARCH	PAYMENTS YTD	BUDGET BALANCE	PERCENTAGE
		A	B	C	D=A-C	C/A*100
1-CPS	General Public Services	1,405,811,446	37,647,000	70,822,973	1,334,988,473	5.0%
4-EA	Economic Affairs	7,678,981,363		11,645,000	7,667,336,363	0%
7-H	Health	680,000,000	64,349,677	127,453,594	552,546,406	19%
10-SP	Social Protection	172,000,000	-		172,000,000	0%


AUDITOR GENERAL
KEBBI-STATE