

AUD/ADM/COVID-19/VOL.I/I

1st February, 2021

The Clerk of the House,
Jigawa State House of Assembly,
Dutse.



FORWARDING OF FOURTH QUARTER, 2020 SECTORAL
QUARTERLY COVID 19 AUDITED ACCOUNTS REPORT

In pursuance of section 125 sub-section (5) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and section 8(i) (A) Jigawa State Audit Law No.5 of 2019.

I write to forward the Fourth Quarter, 2020 (1st October – December, 2020) Sectoral COVID – 19 implementation report for your appropriate action, please.

A handwritten signature in black ink, appearing to be "Mutari Yakubu Babura Fcna".

Mutari Yakubu Babura Fcna
STATE AUDITOR GENERAL

RESPONSIBILITY FOR THE COVID-19 CONSOLIDATED FINANCIAL STATEMENT

The COVID 19 Consolidated Financial Statements have been prepared in accordance with the State Published Approved Credible Supplementary/Revised 2020 COVID-19 Responsive Budget and new SFTAS DLIs 2020-2021 Additional Financing. Furthermore, the provision of Section 49 (3) of Fiscal Responsibility Act 2007 which states that **“The publication of general standards for the consolidation of public accounts shall be the responsibility of the Office of the State Accountant General”** was adhered to.

To fulfil Accounting and Reporting responsibilities, the State Accountant General is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and adequately disclose the use of all public resources of the State Government.

Responsibility for the integrity and objectivity of Financial Statements rests entirely with the State Government. These Financial Statements reflect Government operations and financial position of Government as regards to COVID-19 Pandemic for the period of Fourth quarter 2020.



AMINU SULE [CNA]

State Accountant - General

AUDIT CERTIFICATE.

The COVID-19 report of Jigawa State Government of Nigeria for the 4th quarter (1st October -31st December, 2020). Submitted by The Accountant General, have been examined in accordance with section 125 sub-section 2 of the constitution of the Federal Republic of Nigeria 1999 (As Amended) and section 8(1) (A) Jigawa State Audit Law of 2019.

I Have Obtained All the Information and explanations required and certify subject to the comments and observations contained in the Audit report that in my opinion and to the best of my knowledge were relevant and necessary for Audit exercise.

In my opinion, the publish report on COVID – 19 Budget implementation by Jigawa State Gives a true and fair view of financial transactions an all material respects and result of operations for the 4th quarter (1st October -31st December, 2020) in line with International Public Sector Accounting Standard (IPSAS) and the National Charts of Account.



Mutari Yakubu Babura FCNA
Auditor General

Jigawa State Revised Estimates, 2020

COVID-19 Related Expenditure Allocations October - December Report

Administrative Entity Code	CODE	SECTORS	2020 Estimates		COVID-19 Provision	% COVID	Oct - December, 2020 Actual Expenditure	YTD (Year - to - Date, Dec. 2020)	% COVID	COVID-19 BUDGET BALANCE
			Original	Revised						
	01	Admin Sector	1,162,000,000	1,162,000,000	549,200,000	47.3%	543,708,000	543,708,000	99.0%	5,492,000.00
	02	Law & Justice Sector	6,000,000	812,000,000	326,000,000	40.1%	350,000	105,348,200	32.3%	220,651,800.00
	03	Social Sector	6,653,363,000	7,068,363,000	5,400,938,000	76.4%	5,238,909,860	5,238,909,860	97.0%	162,028,140.00
	04	Economic Sector	9,041,158,000	4,663,958,000	1,852,489,500	39.7%	1,362,831,663	1,395,919,663	75.4%	456,569,837.29
		Total Capital:	16,862,521,000	13,706,321,000	8,128,627,500	203.5%	7,145,799,523	7,283,885,723	89.6%	844,741,777.29
	01	Admin. Sector	10,000,000	10,000,000	6,000,000	60.0%	3,075,000	3,075,000	51.3%	2,925,000.00
	02	Law & Justice Sector	-	-	-	0.0%	-	-	0.0%	-
	04	Economic Sector	6,704,500,000	5,302,500,000	4,255,500,000	80.3%	4,170,390,000	4,170,390,000	98.0%	85,110,000.00
	03	Social Sector	4,489,300,000	5,180,900,000	4,006,000,000	77.3%	2,986,826,939	3,605,400,000	90.0%	400,600,000.00
		Total Recurrent:	11,203,860,000	10,493,400,000	8,267,500,000	78.8%	7,100,291,939	7,778,665,000	94.1%	488,635,000.00
		TOTAL COVID-19 EXPENDITURE BY SECTOR:	28,066,321,000	24,199,721,000	16,396,127,500	67.5%	14,306,091,462	15,062,750,723	91.9%	1,333,376,777.29

Recurrent Expenditure - Administrative

11100100400	21010101	Personnel Cost	32,000,000	32,000,000	19,200,000	60.0%	924,513	18,624,000	97.6%	1,207,507.74
011101300600	22021059	Council of Ulama, Heba & Other Religious Groups Activities	100,000,000	100,000,000	50,000,000	50.0%	4,600,000	46,000,000	92.0%	8,937,776.25
011101300100	22040113	Assistance and Donations General	130,000,000	130,000,000	75,000,000	57.7%	72,000,000	72,000,000	96.0%	37,106,035.13
011101800100	22020604	Security Services Operations	800,000,000	800,000,000	320,000,000	40.0%	31,360,000,000	31,360,000,000	98.0%	4,971,407.57
011100800100	22020318 and 22040113	Emergency Relief Materials Management Agency	100,000,000	100,000,000	85,000,000	85.0%	82,450,000	82,450,000	97.6%	76,062,540.90
		Total (Administrative)	1,162,000,000	1,162,000,000	549,200,000	47.5%	31,519,974,513	31,579,071,000	58%	128,285,267.89

Recurrent Expenditure - Economic

02200100100	21010101	Personnel Cost	316,000,000	316,000,000	237,000,000	75.0%	358,435,060	592,500	104.0%	31,826,295.18
022000300100	21010101	Personnel Cost	31,758,000	31,758,000	7,939,500	25.0%	2,580,755	35,170,081	102.6%	853,020.26
022200100100	21010101	Personnel Cost	19,200,000	14,200,000	3,550,000	25.0%	6,456,024	75,351,370	485.1%	15,287,842.61
22000300100	22021014	Annual Planning & Budget Processes Expenses and Administration	24,200,000	242,000,000	4,000,000	1.7%	11,983,032	11,983,032	3.2%	3,801,933.35
022003001003	22021041	Office of the Permanent Secretary (Contingency Fund Provision)	4,500,000,000	2,500,000,000	500,000,000	20.0%	-	-	0.0%	-
02200700110	22063005	Contractual Liabilities	4,150,000,000	1,560,000,000	1,100,000,000	70.5%	1,272,822,679	1,272,822,679	40.5%	202,496,828.89
		Total (Economic)	9,041,158,000	4,663,958,000	1,852,489,500	38.7%	1,652,277,550	1,395,919,663	0.75	1,58,331,604.20

Law & Justice Sector

3180500100 22020601 Security Services High Court of Justices 6,000,000 12,000,000 6,000,000 50.0% 350,000 11,394,911 1,679.0% 302,544.29

Total (Legal) 6,000,000 12,000,000 6,000,000 50.0% 350,000 11,394,911 1.90 302,544.29

Recurrent Expenditure - Social

52100100100	21010101	Personnel Cost	Ministry of Health	701,300,000	701,300,000	631,170,000	90.0%	65,935,037	758,425,708	98.1%	51,414,037.15
052100100110	21010101	Personnel Cost	Babura General Hospital	205,400,000	205,400,000	154,050,000	75.0%	19,334,587	227,622,486	101.4%	16,686,872.25
052100100111	21010101	Personnel Cost	Bimim Kudu General Hospital	418,130,000	418,130,000	313,597,500	75.0%	38,973,395	450,705,865	94.6%	24,431,899.40
052100100112	21010101	Personnel Cost	Bimim Kudu General Hospital	158,300,000	158,300,000	118,725,000	75.0%	13,985,382	163,688,809	94.6%	4,041,606.95
052100100113	21010101	Personnel Cost	Dutse General Hospital	507,200,000	507,200,000	456,480,000	90.0%	46,617,549	540,793,161	97.4%	30,233,862.80
052100100114	21010101	Personnel Cost	Gumel General Hospital	354,400,000	354,400,000	265,800,000	75.0%	31,542,172	372,187,076	96.1%	13,340,306.98
052100100115	21010101	Personnel Cost	Gwararam Cottage Hospital	145,200,000	145,200,000	108,900,000	75.0%	11,357,972	137,735,407	87.2%	5,588,444.84
052100100116	21010101	Personnel Cost	Hadejia General Hospital	607,700,000	607,700,000	455,775,000	75.0%	55,336,061	666,968,177	100.5%	44,451,132.63
052100100117	21010101	Personnel Cost	Hadejia Tuberculosis and Leprosy Hospital	51,300,000	51,300,000	15,390,000	30.0%	4,505,235	51,783,683	91.9%	145,104.96
052100100118	21010101	Personnel Cost	Jahun General Hospital	282,400,000	282,400,000	211,800,000	75.0%	15,883,891	281,155,382	97.4%	933,463.73
052100100119	21010101	Personnel Cost	Kafin Hausa (Bulangu) Cottage Hospital	104,900,000	104,900,000	78,675,000	75.0%	8,857,354	107,223,441	93.8%	1,742,581.11
052100100120	21010101	Personnel Cost	Kafin Hausa General Hospital	158,200,000	158,200,000	118,650,000	75.0%	13,510,845	164,337,152	95.3%	4,602,864.12
052100100121	21010101	Personnel Cost	Kazauru General Hospital	369,300,000	369,300,000	276,975,000	75.0%	34,665,461	405,332,044	100.3%	27,024,033.17
052100100122	21010101	Personnel Cost	Kazauru Psychiatric Hospital	40,500,000	40,500,000	30,375,000	75.0%	3,386,344	40,671,291	92.1%	128,468.06
052100100123	21010101	Personnel Cost	Ringim General Hospital	267,650,000	267,650,000	200,737,500	75.0%	25,130,826	290,729,412	99.2%	17,309,559.03
05211600100	21010101	Personnel Cost	Rasheed Shokoni Specialist Hospital	850,000,000	850,000,000	765,000,000	90.0%	80,881,719	949,442,445	102.2%	89,498,200.06
052300100100	21010101	Personnel Cost	Ministry of Information Youths, Sports and Culture	89,900,000	89,900,000	22,475,000	25.0%	8,543,261	104,311,456	106.5%	3,602,864.04
052100300100	21010101	Personnel Cost	Primary Health Care Development Agency	168,902,000	168,902,000	126,676,500	75.0%	16,569,717	100,910,430	44.1%	50,993,677.61
514001002100	22021007	Welfare Package	State Rehabilitation Board	415,500,000	815,500,000	815,500,000	100.0%	76,367,000	466,208,000	49.7%	349,292,000.00
517001001100	22020501	Local Training	Ministry of Education	2,000,000	12,000,000	10,000,000	83.3%	15,826,270	16,160,000	166.7%	3,466,666.67
521001001100	22021064	Emergency Preparedness and Response	Ministry of Health	165,000,000	215,000,000	100,000,000	46.5%	233,212,493	293,678,750	135.9%	36,594,767.44
052100100110	22020307	Drugs, Vaccines & Medical Supplies	Babura General Hospital	15,500,000	15,500,000	3,875,000	25.0%	11,907,155	11,907,155	76.8%	898,211.37
052100100111	22020307	Drugs, Vaccines & Medical Supplies	Bimim Kudu General Hospital	17,100,000	17,100,000	4,275,000	25.0%	23,123,390	23,123,390	135.2%	1,505,847.42
052100100112	22020307	Drugs, Vaccines & Medical Supplies	Bimim Kudu General Hospital	11,000,000	11,000,000	2,750,000	25.0%	10,928,983	10,928,983	99.4%	17,754.31
052100100113	22020307	Drugs, Vaccines & Medical Supplies	Dutse General Hospital	55,000,000	55,000,000	13,750,000	25.0%	35,622,043	35,622,043	64.8%	4,844,489.33
052100100114	22020307	Drugs, Vaccines & Medical Supplies	Gumel General Hospital	29,480,000	29,480,000	7,370,000	25.0%	20,640,438	20,640,438	70.0%	2,209,890.46
052100100115	22020307	Drugs, Vaccines & Medical Supplies	Gwararam Cottage Hospital	9,200,000	9,200,000	2,300,000	25.0%	10,480,290	10,480,290	113.9%	320,072.50
052100100116	22020307	Drugs, Vaccines & Medical Supplies	Hadejia General Hospital	34,490,000	34,490,000	8,622,500	25.0%	42,485,392	42,485,392	123.2%	1,998,847.90
052100100117	22020307	Drugs, Vaccines & Medical Supplies	Hadejia Tuberculosis and Leprosy Hospital	7,666,000	7,666,000	1,916,500	25.0%	543,082	543,082	7.1%	1,780,729.40

052100100118	22020307	Drugs, Vaccines & Medical Supplies	20,910,000	5,227,500	25.0%	21,928,816	104.9%	254,704.02
052100100119	22020307	Drugs, Vaccines & Medical Supplies	9,200,000	2,300,000	25.0%	6,871,229	73.7%	582,192.86
052100100120	22020307	Drugs, Vaccines & Medical Supplies	12,000,000	3,000,000	25.0%	12,502,152	104.2%	125,538.10
052100100121	22020307	Drugs, Vaccines & Medical Supplies	21,000,000	5,250,000	25.0%	24,313,199	115.8%	828,299.66
052100100122	22020307	Drugs, Vaccines & Medical Supplies	6,200,000	1,550,000	25.0%	1,250,000	20.2%	1,237,500.00
052100100123	22020307	Drugs, Vaccines & Medical Supplies	12,000,000	3,000,000	25.0%	11,086,792	92.4%	228,302.06
052110400107	22020501	Local Training	47,235,000	5,000,000	13.4%	36,317,041	75.3%	123,265.57
052110400108	22020501	Local Training	41,200,000	5,000,000	16.0%	1,000,000	29.0%	3,390,868.54
052110400109	22020501	Local Training	14,000,000	5,000,000	55.6%	15,764,475	180.1%	3,758,041.63
052111600100	22020307	Drugs, Vaccines & Medical Supplies	76,800,000	10,000,000	13.0%	27,214,966	35.4%	6,456,384.65
052300100100	22021003	Publicity and Advertisements	57,200,000	10,000,000	21.2%	20,607,904	53.0%	4,349,808.57
052300300100	22021003	Publicity and Advertisements	22,000,000	3,000,000	13.6%	16,795,714	70.0%	709,875.36
052300400100	22021003	Publicity and Advertisements	33,000,000	3,000,000	13.0%	16,630,334	11.7%	830,825.97
053501600100	22021003	Publicity and Advertisements	38,000,000	18,000,000	47.4%	36,998,500	97.4%	474,394.74
			6,653,363,000	7,068,363,000	76.4%	1,226,435,466		57,465,701.15
			18,862,521,000	12,906,321,000	60.5%	34,399,037,528		87,814,582.05
						7,010,185,080		
						39,996,573,654		

Capital Expenditure Details

012500100100	010003	Office Of Hos - Government-wide Special Expenditure Provision Admin. Sector	10,000,000	10,000,000	60.0%	3,075,000	51.3%	4,155,000.00
			10,000,000	6,000,000	60.0%	3,075,000	51.3%	4,155,000.00
021500100100	020000	Agricultural Development and Extension (JARDA)	1,095,000,000	1,000,000,000	91.3%	2,163,786,759	9.5%	976,060,967.12
021500100100	020001	Climate Change and Adaptation Project (IFAD)	850,000,000	150,000,000	25.0%	534,799,538	227.8%	16,300,115.50
021500100100	020002	Fadama III Development Project (World Bank)	1,500,000,000	600,000,000	100.0%	785,166,837	81.1%	185,166,837.00
021500100100	020014	Field Crop Protection and Termite Control	15,000,000	15,000,000	100.0%	2,500,000	0.0%	12,500,000.00
021500100100	020022	Disease Control and Eradication Scheme	10,000,000	10,000,000	100.0%	12,694,000	126.9%	2,694,000.00
021500100100	020033	Borehole - Based Minor Irrigation Schemes	200,000,000	100,000,000	66.7%	176,315,000	12.3%	17,543,333.33
021500100100	020037	National Programme for Food Security	40,000,000	40,000,000	100.0%	79,022,500	76.4%	9,022,500.00
021500100100	020026	Livestock Investigation and Breeding Centres	120,000,000	70,000,000	100.0%	79,022,500	76.4%	13,000,000.00
021500100100	020030	Meat Inspection and Hygiene Promotion	13,000,000	13,000,000	100.0%	98,974,187	59.8%	33,025,813.45
021500100100	020057	Directorate of Economic Maintenance of Skills Acquisition Centres	134,000,000	132,000,000	100.0%	98,974,187	59.8%	33,025,813.45

025210300100	Water Sanitation and Hygiene Promotion E / U / World Bank Supported State & Local Governance Reform Project (SLOGOR)	RUWASA	65,000,000	65,000,000	100.0%	179,947,069	179,947,069	204.7%	114,947,068.88
022000300100	Business Development Support Services	BEFD/SLOGOR	750,000,000	298,000,000	39.7%	514,970,092	514,970,092	149.3%	93,385,216.78
022200100100	Development and Support to Business Cooperatives for Economic Empowerment	Ministry of Commerce	21,500,000	121,500,000	100.0%	69,450,000	75,000,000	37.4%	46,500,000.00
022700600100	Micro Credit and Business Start-ups Support	Directorate of Economic Empowerment	50,000,000	100,000,000	100.0%	166,750,000	166,750,000	56.8%	66,750,000.00
02200600100	Agro-Processing Equipment Leasing	Directorate of Economic Empowerment	401,000,000	301,000,000	100.0%	262,560,000	262,560,000	4.8%	38,440,000.00
022700600100	Women and Youths Artisans and Skills Development Initiatives	Directorate of Economic Empowerment	450,000,000	250,000,000	100.0%	276,239,974	276,239,974	99.3%	26,239,973.88
022700600100	Women Development Programme	Ministry of Women Affairs	100,000,000	100,000,000	100.0%	107,905,800	107,905,800	99.9%	7,905,800.00
051400100100	Sustainable Development Goals Coordination and Monitoring	Budget and Economic Planning Directorate	90,000,000	90,000,000	100.0%	-	-	0.5%	90,000,000.00
022000300100	Ministry of Finance Incorporated Investment Fund	Ministry of Finance	500,000,000	500,000,000	100.0%	13,550,000	13,550,000	2.7%	486,450,000.00
022000100100	Economic Sector		6,704,500,000	5,302,500,000	80.3%	5,718,564,821	5,718,114,821	51.7%	32,066,934.80
060300	Women Development Programme	Ministry of Women Affairs	90,000,000	90,000,000	100.0%	62,555,000	62,555,000	0.5%	21,346,111.11
060308	Hospital-Based & Zonal Social Welfare Operations	Ministry of Women Affairs	30,000,000	30,000,000	100.0%	39,500,000	39,500,000	28.3%	9,500,000.00
060225	Free Maternal and Child Health Programme in Secondary Hospitals	Ministry of Health	945,000,000	800,000,000	100.0%	713,000,000	713,000,000	72.9%	87,000,000.00
060233	Free Maternal and Child Health Programme in Primary Healthcare Centres	PHCDA	122,000,000	122,000,000	100.0%	116,149,730	116,149,730	65.0%	5,850,270.00
060224	Rasheed Shekoni Specialist Hospital, Dutsab	Rasheed Shekoni Hospital	10,000,000	10,000,000	100.0%	42,700,400	42,700,400	54.0%	32,700,400.00
010101	Social Re-Orientation & Mobilization	Ministry of Information	37,900,000	37,900,000	26.4%	30,686,000	30,686,000	173.7%	1,903,430.08
010111	Fanwise NYSC Permanent Orientation Camp	Ministry of Information	37,000,000	15,000,000	66.7%	22,388,615	22,388,615	23.9%	4,925,743.46
060310	Social Assistance & Social Welfare Programs	State Rehabilitation Board	450,000,000	450,000,000	100.0%	564,400,000	564,400,000	84.4%	114,400,000.00
060205	World Bank Supported Save One Million Lives Health Program	Ministry of Health (SOML)	854,000,000	854,000,000	4.7%	595,175,000	595,175,000	1487.9%	12,122,950.82
060218	Improvement of General Hospitals	Ministry of Health	1,790,000,000	1,400,000,000	78.6%	1,989,493,058	2,231,162,894	83.7%	653,056,559.57
060234	Infectious Diseases Hospital	Ministry of Health	30,000,000	1,230,000,000	100.0%	1,172,444,406	1,457,251,374	92.0%	227,251,374.00
010100	Public Enlightenment and Information Equipment	Ministry of Information	18,000,000	10,000,000	55.6%	22,135,500	22,137,500	5.4%	2,298,611.11
01100800100	Emergency Response & Preparedness (Relief Materials & Interventions)	State Rehabilitation Board	5,400,000	54,000,000	100.0%	21,665,643	82,131,900	128.2%	28,131,900.00

022004300100	010029	SOCU State Social Register Development and Maintenance	Budget and Economic Planning Directorate	50,000,000	50,000,000	50,000,000	100.0%	4,600,000	4,600,000	0.0%	45,400,000.00
053500100100	060110	Environmental Health & Sanitation Services Social Sector	Ministry of Environment	20,000,000	20,000,000	20,000,000	100.0%	15,668,500	27,298,500	49.0%	7,298,500.00
				4,489,300,000	5,180,900,000	4,006,000,000	77.3%	5,392,561,852	6,011,136,913	94.9%	905,940,326.13
		Total Capital:		11,108,201,673	10,493,400,000	8,267,500,000	79%	11,732,326,734		73%	2,261,989,740.56
		Total Budget		152,920,000,000	124,357,000,000	18,076,127,500	12.83%	45,507,230,201	51,728,800,368	86.30%	2,349,804,322.61