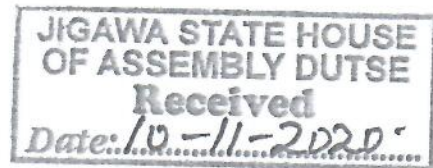


AUD/ADM/COVID-19/VOL.I/I

10th November, 2020

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



**FORWARDING OF THIRD 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 Third Quarter, 2020 (1st July – September, 2020) Sectoral COVID – 19 implementation report for your appropriate action, please.


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

Third quarter 2020.



AMINU SULE [CNA]

State Accountant - General

AUDIT CERTIFICATE.

The COVID-19 report of Jigawa State Government of Nigeria for the 3rd quarter (1st July - 30th September, 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 3rd quarter (1st July -30th September, 2020) in line with International Public Sector Accounting Standard (IPSAS) and the National Charts of Account.

M 27/10/2020

Mutari Yakubu Babura FCNA
Auditor General
Jigawa State.

**COVID-19 BUDGET IMPLEMENTATION REPORT BY SECTOR
FOR JULY TO SEPTEMBER, 2020 QUARTER**

CODE	SECTORS	2020 Estimates		COVID-19 Provision	% COVID	YTD	% COVID	COVID-19 BUDGET BALANCE
		Original	Revised					
01	Admin Sector	130,000,000.00	130,000,000.00	75,000,000.00	0.00%	-	0%	75,000,000.00
02	Law & Justice Sector	806,000,000.00	812,000,000.00	326,000,000.00	0.00%	104,998,200.00	32%	221,001,800.00
03	Social Sector	9,073,158,000.00	7,268,363,000.00	5,555,958,000.00	0.01%	437,635,730.00	8%	5,098,302,270.00
04	Economic Sector	10,815,158,000.00	4,695,958,000.00	1,871,689,500.00	0.30%	33,088,000.00	2%	1,838,601,500.00
				7,808,627,500.00	0.08%	57,572,930.00	7%	7,232,905,570.00
				6,000,000.00	0.00%	-	0%	6,000,000.00
01	Admin. Sector	6,704,500,000.00	5,302,500,000.00	4,255,500,000.00	0.00%	5,550,000.00	0%	4,249,950,000.00
04	Economic Sector	4,499,300,000.00	5,180,900,000.00	4,006,000,000.00	4.53%	618,573,000.69	15%	3,387,426,939.31
03	Social Sector	11,203,800,000.00	10,493,400,000.00	8,267,500,000.00	2.20%	181,619,200.00	8%	7,643,376,939.31
	Total Recurrent:	22,018,958,000.00	23,389,721,000.00	16,076,127,500.00	1.17%	1,199,844,990.69	7%	14,876,282,309.31

**COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT
FOR JULY TO SEPTEMBER, 2020 QUARTER**

Administrative Code	Budget Executing Agency	2020 Estimates		COVID-19 Provision	% COVID	YTD	% COVID	COVID-19 BUDGET BALANCE
		Original	Revised					
COVID - 19 RECURRENT EXPENDITURE BY ADMINISTRATIVE SEGMENT								
011101300100	Administrasi & Finance Directorate	130,000,000.00	130,000,000.00	75,000,000.00	0.0%	-	0%	75,000,000.00
Admin Sector		130,000,000.00	130,000,000.00	75,000,000.00	0.0%	-	0%	75,000,000.00
31800500100	High Court of Justices	6,000,000.00	12,000,000.00	6,000,000.00	0.0%	-	0%	6,000,000.00
011101800100	Special Service Directorate	800,000,000.00	800,000,000.00	320,000,000.00	0.0%	104,998,200.00	33%	215,001,800.00
Law & Justice Sector		806,000,000.00	812,000,000.00	326,000,000.00	0.0%	104,998,200.00	32%	221,001,800.00
052100100100	Ministry of Health	866,300,000.00	812,000,000.00	731,170,000.00	0.0%	-	0%	731,170,000.00
052100100110	Babura General Hospital	220,900,000.00	220,900,000.00	157,925,000.00	0.0%	-	0%	157,925,000.00
052100100111	Birnin Kudu General Hospital	435,230,000.00	435,230,000.00	317,872,500.00	0.0%	-	0%	317,872,500.00
052100100112	Birniwa General Hospital	169,300,000.00	169,300,000.00	121,475,000.00	0.0%	-	0%	121,475,000.00
052100100113	Dutse General Hospital	562,200,000.00	562,200,000.00	470,230,000.00	0.0%	-	0%	470,230,000.00
052100100114	Gumel General Hospital	383,680,000.00	383,680,000.00	273,170,000.00	0.0%	-	0%	273,170,000.00
052100100115	Gwarang Cottage Hospital	154,400,000.00	154,400,000.00	111,200,000.00	0.0%	-	0%	111,200,000.00
052100100116	Hadejia Tuberculosis and Leprosy Hospital	58,966,000.00	58,966,000.00	464,397,500.00	0.0%	-	0%	464,397,500.00
052100100117	Ja Hun General Hospital	303,310,000.00	303,310,000.00	217,027,500.00	0.0%	-	0%	217,027,500.00
052100100118	Kafin Hausa (Bulangu) Cottage Hospital	114,100,000.00	114,100,000.00	80,975,000.00	0.0%	-	0%	80,975,000.00
052100100119	Kafin Hausa General Hospital	170,200,000.00	170,200,000.00	121,650,000.00	0.0%	-	0%	121,650,000.00
052100100120	Kazaura General Hospital	390,300,000.00	390,300,000.00	282,225,000.00	0.0%	-	0%	282,225,000.00
052100100121	Kazaura Psychiatric Hospital	46,700,000.00	46,700,000.00	31,925,000.00	0.0%	-	0%	31,925,000.00
052100100122	Ringim General Hospital	279,650,000.00	279,650,000.00	203,737,500.00	0.0%	-	0%	203,737,500.00
052100300100	Primary Health Care Development Agency	168,502,000.00	168,502,000.00	126,576,500.00	0.0%	-	0%	126,576,500.00
052110400107	School of Nursing Birnin Kudu	47,235,000.00	37,235,000.00	5,000,000.00	0.0%	-	0%	5,000,000.00
052110400108	School of Midwifery Birnin Kudu	41,200,000.00	31,200,000.00	5,000,000.00	0.0%	-	0%	5,000,000.00
052110400109	School of Nursing Hadejia	14,000,000.00	9,000,000.00	5,000,000.00	0.0%	-	0%	5,000,000.00
052111600100	Rasheed Shekoni Specialist Hospital	926,800,000.00	926,800,000.00	775,000,000.00	0.0%	388,941,000.00	48%	425,659,000.00
052110020000	State Rehabilitation Board	415,500,000.00	815,500,000.00	815,500,000.00	0.0%	41,400,000.00	83%	8,600,000.00
011100800100	State Emergency Management Agency	100,000,000.00	100,000,000.00	50,000,000.00	0.0%	333,730.00	3%	9,666,270.00
011101300600	Religious Affairs (SSG's Office)	2,000,000.00	12,000,000.00	10,000,000.00	3.3%	6,061,000.00	19%	26,414,000.00
052300100100	Ministry of Information, Sports and Culture	147,100,000.00	137,100,000.00	32,475,000.00	0.0%	-	0%	3,000,000.00
052300300100	Jigawa State Television	22,000,000.00	22,000,000.00	3,000,000.00	0.0%	-	0%	3,000,000.00
052300400100	Jigawa State Broadcasting Corporation (Radio)	33,000,000.00	23,000,000.00	3,000,000.00	0.0%	-	0%	3,000,000.00
053801600100	Jigawa State Environmental Protection Agency (JISEPA)	38,000,000.00	38,000,000.00	18,000,000.00	0.0%	-	0%	18,000,000.00
Social Sector		806,000,000.00	726,563,000.00	5,535,938,000.00	0.0%	333,730.00	8%	5,098,302,270.00
111001004000	Due Process and Project Monitoring Bureau	32,000,000.00	32,000,000.00	19,200,000.00	0.0%	-	0%	11,939,500.00
022000300100	Budget and Economic Planning Directorate	55,968,000.00	273,758,000.00	11,939,500.00	0.0%	-	0%	500,000,000.00
022000300103	Ministry of Finance and Economic Planning	4,500,000,000.00	2,500,000,000.00	500,000,000.00	0.0%	-	0%	1,100,000,000.00
022000700100	Ministry of Finance and Economic Planning (Debt Management)	4,150,000,000.00	1,560,000,000.00	1,100,000,000.00	0.0%	-	0%	3,550,000.00
022001001000	Ministry of Commerce, Industries and Co-operatives	19,200,000.00	14,200,000.00	3,550,000.00	168.3%	5,550,000.00	0%	237,000,000.00
022001001001	Ministry of Finance & Economic Planning	316,000,000.00	316,000,000.00	237,000,000.00	0.0%	-	0%	237,000,000.00
Economic Sector		9,073,158,000.00	4,695,958,000.00	1,871,689,500.00	0.3%	33,088,000.00	2%	1,838,601,500.00

COVID - 19 CAPITAL EXPENDITURE BY ADMINISTRATIVE SEGMENT		Total Recurrent:	10,815,158,000.00	12,906,321,000.00	7,808,627,500.00	5,883,730.00	575,721,930.00	7%	7,232,905,570.00
012500100100	Office of Head of Service	10,000,000.00	10,000,000.00	10,000,000.00	6,000,000.00	0.0%		0%	6,000,000.00
Admin. Sector		10,000,000.00	10,000,000.00	6,000,000.00	0.0%			0%	6,000,000.00
021500100100	Min. of Agriculture & JARDA	3,843,000,000.00	3,843,000,000.00	1,998,000,000.00	0.0%			0%	1,998,000,000.00
Directorate of Economic Empowerment		136,000,000.00	132,000,000.00	65,000,000.00	0.0%			0%	132,000,000.00
022700600100	RUIWASA	750,000,000.00	750,000,000.00	121,500,000.00	0.0%			0%	65,000,000.00
025210300100	BEPDISLOGOR	21,500,000.00	21,500,000.00	751,000,000.00	0.0%		5,550,000.00	5%	298,000,000.00
022700300100	Ministry of Commerce	1,001,000,000.00	1,001,000,000.00	90,000,000.00	0.0%			0%	115,950,000.00
022700600100	Directorate of Economic Empowerment	90,000,000.00	90,000,000.00	500,000,000.00	0.0%			0%	751,000,000.00
051400100100	Ministry of Women Affairs	300,000,000.00	300,000,000.00	300,000,000.00	0.0%			0%	90,000,000.00
022000300100	Budget and Economic Planning Directorate	6,704,500,000.00	5,302,500,000.00	4,255,500,000.00	0.0%		5,550,000.00	0%	500,000,000.00
022000100100	Ministry of Finance	120,000,000.00	120,000,000.00	100,000,000.00	0.0%			0%	300,000,000.00
Economic Sector		3,619,000,000.00	4,284,000,000.00	3,170,000,000.00	5.6%	176,619,200.00	606,943,060.69	19%	4,249,950,000.00
051400100100	Ministry of Health and SNOL	122,000,000.00	122,000,000.00	10,000,000.00	0.0%			0%	100,000,000.00
052100100100	PHCCA	10,000,000.00	10,000,000.00	10,000,000.00	0.0%			0%	122,000,000.00
052100300100	Rashed Sheikhoni Hospital	92,900,000.00	70,900,000.00	30,000,000.00	0.0%			0%	10,000,000.00
052111600100	Ministry of Information	450,000,000.00	450,000,000.00	450,000,000.00	0.0%			0%	30,000,000.00
052300100100	State Rehabilitation Board	5,400,000.00	54,000,000.00	54,000,000.00	0.0%			0%	450,000,000.00
011100800100	Budget and Economic Planning Directorate	20,000,000.00	20,000,000.00	20,000,000.00	25.0%	5,000,000.00	11,630,000.00	58%	54,000,000.00
022000300100	Ministry of Environment	4,489,300,000.00	5,180,900,000.00	4,016,000,000.00	4.5%	181,619,200.00	618,573,060.69	15%	50,000,000.00
Social Sector		11,203,800,000.00	10,493,400,000.00	8,257,500,000.00	2.2%	187,502,930.00	624,123,060.69	6%	8,370,000.00
Total Capital:		162,920,000,000.00	124,357,000,000.00	16,076,127,500.00	1.2%	187,502,930.00	1,199,844,980.69	7%	14,876,282,509.31
Total Budget:		162,920,000,000.00	124,357,000,000.00	16,076,127,500.00	1.2%	187,502,930.00	1,199,844,980.69	7%	14,876,282,509.31

Code	Development and Maintenance of Skills Acquisition Centres	Directorate of Economic Empowerment	134,000,000	132,000,000	132,000,000.00	100.0%			0.0%	132,000,000.00
020403	Water Sanitation and Hygiene Promotion	RUWASA	65,000,000	65,000,000	65,000,000.00	100.0%			0.0%	65,000,000.00
010034	E U / World Bank Supported State & Local Governance Reform Project (SLOGOR)	BEPD/SLOGOR	750,000,000	750,000,000	298,000,000.00	39.7%			0.0%	298,000,000.00
020050	Business Development Support Services	Ministry of Commerce	21,500,000	121,500,000	121,500,000.00	100.0%	5,550,000.00		4.6%	115,950,000.00
020056	Development and Support to Business Cooperatives for Economic Empowerment	Directorate of Economic Empowerment	50,000,000	100,000,000	100,000,000.00	100.0%			0.0%	100,000,000.00
020058	Micro Credit and Business Start-ups Support	Directorate of Economic Empowerment	401,000,000	301,000,000	301,000,000.00	100.0%			0.0%	301,000,000.00
020060	Agro-Processing Equipment Leasing	Directorate of Economic Empowerment	450,000,000	250,000,000	250,000,000.00	100.0%			0.0%	250,000,000.00
020061	Women and Youths Artisans and Skills Development Initiatives	Directorate of Economic Empowerment	100,000,000	100,000,000	100,000,000.00	100.0%			0.0%	100,000,000.00
060300	Women Development Programme	Ministry of Women Affairs	90,000,000	90,000,000	90,000,000.00	100.0%			0.0%	90,000,000.00
010028	Sustainable Development Goals Coordination and Monitoring	Budget and Economic Planning Directorate	500,000,000	500,000,000	500,000,000.00	100.0%			0.0%	500,000,000.00
020065	Ministry of Finance Incorporated Investment Fund	Ministry of Finance	300,000,000	300,000,000	300,000,000.00	100.0%			0.0%	300,000,000.00
060300	Women Development Programme	Ministry of Women Affairs	90,000,000	90,000,000	70,000,000.00	77.8%			0.0%	70,000,000.00
060308	Hospital-Based & Zonal Social Welfare Operations	Ministry of Women Affairs	30,000,000	30,000,000	30,000,000.00	100.0%			0.0%	30,000,000.00
060225	Free Maternal and Child Health Programme in Secondary Hospitals	Ministry of Health	800,000,000	800,000,000	800,000,000.00	100.0%			0.0%	800,000,000.00
060233	Free Maternal and Child Health Programme in Primary Healthcare Centres	PHCDA	122,000,000	122,000,000	122,000,000.00	100.0%			0.0%	122,000,000.00
060224	Rasheed Shekoni Specialist Hospital, Dulse	Rasheed Shekoni Hospital	10,000,000	10,000,000	10,000,000.00	100.0%			0.0%	10,000,000.00
010101	Social Re-Orientation & Mobilization	Ministry of Information	37,900,000	37,900,000	10,000,000.00	26.4%			0.0%	10,000,000.00
010111	Fanwise NYSC Permanent Orientation Camp	Ministry of Information	37,000,000	15,000,000	10,000,000.00	66.7%			0.0%	10,000,000.00
060310	Social Assistance & Social Welfare Program Activities	State Rehabilitation Board	450,000,000	450,000,000	450,000,000.00	100.0%			0.0%	450,000,000.00
060206	World Bank Supported Save One Million Lives Health Program	Ministry of Health (SOML)	854,000,000	854,000,000	40,000,000.00	4.7%			0.0%	40,000,000.00
60218	Improvement Of General Hospitals	Ministry of Health	1,790,000,000	1,400,000,000	1,100,000,000.00	78.6%	261,669,835.68		23.8%	838,330,164.32
060234	Infectious Diseases Hospital	Ministry of Health	30,000,000	1,230,000,000	1,230,000,000.00	100.0%	176,236,700.00		23.2%	945,193,031.99
010100	Public Enlightenment and Information Equipment	Ministry of Information	18,000,000	18,000,000	10,000,000.00	55.6%			0.0%	10,000,000.00
10017	Emergency Response & Preparedness (Relief Materials & Interventions)	State Rehabilitation Board	5,400,000	54,000,000	54,000,000.00	100.0%			0.0%	54,000,000.00
010029	SOCU State Social Register Development and Maintenance	Budget and Economic Planning Directorate	50,000,000	50,000,000	50,000,000.00	100.0%			0.0%	50,000,000.00
060110	Environmental Health & Sanitation Services	Ministry of Environment	20,000,000	20,000,000	20,000,000.00	100.0%	5,000,000.00		58.2%	8,370,000.00
	Total Capital:		11,203,800,000	10,483,400,000	8,267,500,000.00	78.8%	186,786,700.00		6.8%	7,703,843,196.31
	Total Budget		152,920,000,000	124,357,000,000	16,076,127,500.00	12.9%	1,199,844,990.69		7.5%	14,876,282,509.31