

REPORT OF THE AUDITOR GENERAL

ON

BUDGET EXECUTION REPORT FOR COVID-19 RESPONSE AND RECOVERY

BY THE

**ZAMFARA STATE GOVERNMENT
FOR THE PERIOD OF**

31ST DECEMBER, 2020 [FOURTH QUARTER (Q4)]

FEBRUARY 2021

INTRODUCTION

The world has faced an unprecedented economic and health crisis with the outbreak of Corona virus known as COVID-19. Zamfara State is no exception-having to deal with a pandemic for the first time in 100 years required as extraordinary response. Government react swiftly to protect the health of citizen and limit the consequence of the virus; drastic measures were taken to respond to the outbreak of the virus accordingly.

COVID-19 BUDGET EXECUTION AUDIT

We have audited the COVID-19 expenditure report of Zamfara State Government as submitted by the Accountant-General in compliance with the State Budget and other relevant legislation for the period ended 31st December, 2020.

RESPONSIBILITY FOR THE REPORT

The Zamfara State Government through the office of the Accountant-General, is responsible for the general supervision of accounts and preparation of financial report including this budget execution report for COVID-19 response and recovery. The responsibility of financial statement raised entirely with the Zamfara State Government.

AUDITOR'S-RESPONSIBILITY

It is my responsibility to independently express a conclusion on these statements based on my audit. I conducted the Compliance Audit on the Budget Execution Report for COVID-19 Response and Recovery report attached to this report in accordance with the Auditing Standards for Public Sector Account of Nigeria and Fundamental Auditing Principles and Guideline for Compliance Audit. Those principles require that I comply with ethical requirements, plan and perform the audit so as to obtain reasonable assurance as to whether the use of COVID-19 Response and Recovery Budgeted funds were used in compliance with the Budget in all material respects.

An audit involves performing procedures to provide sufficient, appropriate evidence to support our conclusion. The procedure performed depends 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

Zamfara State Government 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 as well as physical verification of the expenditures with respect to COVID-19 incurred were conducted.

Furthermore, the statements in respect to COVID-19 management by the Zamfara State Government for the period ended 31st December, 2020 as reflected in this report have been duly audited under my watch, as required by section 125 of the 1999 constitution of the Federal Republic of Nigeria, and the State Fiscal Transparency and Accountability and Sustainability (SFTAS) requirements.

AUDIT OPINION

In my opinion, as the Zamfara State Auditor General, all statements shown here on in respect of COVID-19 management by the Zamfara State Government, for the period under review, reflect true and fair view of how funds and materials were utilized in Zamfara State.

To the best of my knowledge, the statements are free of any material violation.


Alh. Aliyu Abdullahi Ibrahim FCNA, CRFA
Auditor-General
Zamfara State

15/02/2021

ZAMFARA STATE GOVERNMENT OF NIGERIA

MONTHLY COVID-19 IMPLEMENTATION REPORT BY ADMINISTRATIVE CLASSIFICATION

PERIOD: FOURTH QUARTER

Org. Code	Sector	Approved COVID-19 Budget 2020	July to August	September	October	November	December	Payments to date	Budget Balance
000000001	General Administration	4,387,610,508	-					-	4,387,610,508
000000002	Economic	15,073,000,000	-	2,300,000,000.00				2,300,000,000.00	12,773,000,000
000000003	Law and Justice	550,000,000	-					-	550,000,000
000000004	Social	5,630,000,000	550,000,000		500,000,000	10,000,000		1,060,000,000.00	4,570,000,000
	Total for all Sectors	25,640,610,508	550,000,000	2,300,000,000	500,000,000	10,000,000	-	3,360,000,000	22,280,610,508
Code	Project Title	Approved COVID-19 Budget 2020	July to August	September	October	November	December	Payments to date	Budget Balance
0111020001	Zamfara Agency for Poverty Alleviation	500,000,000	-					-	500,000,000
0111033001	Zamfara State Action Committee on Aids	100,000,000	-					-	100,000,000
0238001008	Ministry of Humanitarian	200,000,000	50,000,000	75,000,000	35,000,000			160,000,000.00	40,000,000
0123003001	Ministry of Information	500,000,000	-	-				-	500,000,000
0215 001001	Ministry of Agriculture and Natural Resources	4,770,000,000	-					-	4,770,000,000
0238001003	Ministry of Budget and Economic Planning	1,675,000,000	-					-	1,675,000,000
0236 017001	Ministry of Culture and Tourism	370,000,000	-					-	370,000,000
0222001001	Ministry of Commerce, Industry and Tourism	1,060,000,000	-					-	1,060,000,000
02 34 001001	Ministry of Works and Transport	5,300,000,000	-	500,000,000.00				500,000,000.00	4,800,000,000
0252 001001	Ministry of Water Resources	1,220,000,000	-					-	1,220,000,000
0253 001001	Housing and Urban Development	900,000,000	-					-	900,000,000
03 26 051001	Ministry of Justice	550,000,000	-					-	550,000,000
0513051 001	Ministry of Youth Empowerment and Skills Acquisition	730,000,000	-	270,000,000.00	60,000,000.00			330,000,000.00	400,000,000
0514 001001	Women Affairs	620,000,000	-	155,000,000.00	50,000,000.00			205,000,000.00	415,000,000
0517 001001	Education	650,000,000	-					-	650,000,000

0521 001001	Ministry of Health	6,495,610,508	500,000,000	1,300,000,000	355,000,000	10,000,000	-	2,165,000,000.00	4,330,610,508
		25,640,610,508	550,000,000	2,300,000,000	500,000,000	10,000,000	-	3,360,000,000	22,280,610,508

MONTHLY COVID-19 IMPLEMENTATION REPORT BY FUNCTIONAL CLASSIFICATION

PERIOD: FOURTH QUARTER

Org. Code	Sector	Approved COVID-19 Budget 2020	July to August	September	October	November	December	Payments to date	Budget Balance
000000001	General Administration	4,387,610,508	-					-	4,387,610,508
000000002	Economic	15,073,000,000	-	2,300,000,000.00				2,300,000,000.00	12,773,000,000
000000003	Law and Justice	550,000,000	-					-	550,000,000
000000004	Social	5,630,000,000	550,000,000		500,000,000	10,000,000		1,060,000,000.00	4,570,000,000
	Total for all Sectors	25,640,610,508	550,000,000	2,300,000,000	500,000,000	10,000,000	-	3,360,000,000	22,280,610,508
Code	Project Title	Approved COVID-19 Budget 2020	July to August	September	October	November	December	Payments to date	Budget Balance
11	Reform of Government and Governance (General)	1,100,000,000	-	500,000,000.00				500,000,000.00	600,000,000
4	Enhancing Skills and knowledge (General)	6,645,000,000	-	400,000,000.00				400,000,000.00	6,245,000,000
2	Societal Re-orientation (General)	1,430,000,000	50,000,000		375,000,000			425,000,000.00	1,005,000,000
13	Roads (General)	7,970,000,000	-					-	7,970,000,000
7	Youths (General)	2,000,000,000	-	150,000,000.00	15,000,000.00			165,000,000.00	1,835,000,000
3	Improvement to human health (General)	6,495,610,508	500,000,000	1,250,000,000	110,000,000	10,000,000	-	1,870,000,000.00	4,625,610,508
		25,640,610,508	550,000,000	2,300,000,000	500,000,000	10,000,000	-	3,360,000,000	22,280,610,508

MONTHLY COVID-19 IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION

PERIOD: FOURTH QUARTER

Org. Code	Sector	Approved COVID-19 Budget 2020	July to August	September	October	November	December	Payments to date	Budget Balance
000000001	General Administration	4,387,610,508	-					-	4,387,610,508
000000002	Economic	15,073,000,000	-	2,300,000,000.00				2,300,000,000.00	12,773,000,000

000000003	Law and Justice	550,000,000	-					-	550,000,000
000000004	Social	5,630,000,000	550,000,000.00		500,000,000.00	10,000,000.00		1,060,000,000.00	4,570,000,000
	Total for all Sectors	25,640,610,508	550,000,000.00	2,300,000,000.00	500,000,000.00	10,000,000.00	-	3,360,000,000.00	22,280,610,508
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0111033001	Zamfara State Action Committee on Aids	100,000,000	-					-	100,000,000
0238001008	Ministry of Humanitarian	200,000,000	50,000,000	75,000,000	35,000,000			160,000,000.00	40,000,000
0123003001	Ministry of Information	500,000,000	-					-	500,000,000
0215 001001	Ministry of Agriculture and Natural Resources	4,770,000,000	-					-	4,770,000,000
0238001003	Ministry of Budget and Economic Planning	1,675,000,000	-					-	1,675,000,000
0236 017001	Ministry of Culture and Tourism	370,000,000	-					-	370,000,000
0222001001	Ministry of Commerce, Industry and Tourism	1,060,000,000	-					-	1,060,000,000
02 34 001001	Ministry of Works and Transport	5,300,000,000	-	500,000,000.00				500,000,000.00	4,800,000,000
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0513051 001	Ministry of Youth Empowerment and Skills Acquisition	730,000,000	-	270,000,000.00	60,000,000.00			330,000,000.00	400,000,000
0514 001001	Women Affairs	620,000,000	-	155,000,000.00	50,000,000.00			205,000,000.00	415,000,000
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0521 001001	Ministry of Health	6,495,610,508	500,000,000	1,300,000,000	355,000,000	10,000,000		2,165,000,000.00	4,330,610,508
		25,640,610,508	550,000,000	2,300,000,000	500,000,000	10,000,000	-	3,360,000,000	22,280,610,508