

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 MARCH, 2021 [FIRST QUARTER (Q1)]

MAY 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 March, 2021.

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 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 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 to 31st March 2021 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.



18/05/2021

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

ZAMFARA STATE GOVERNMENT OF NIGERIA

COVID-19 IMPLEMENTATION REPORT BY ADMINISTRATIVE CLASSIFICATION

PERIOD: FIRST QUARTER 2021

CODE	MDA	2021 Approved Budget	JAN	FEB	MARCH	YEAR TO DATE	BUDGET BALANCE
011100100100	GOVERNMENT HOUSE	480,000,000.00	-	8,500,000.00	-	8,500,000.00	471,500,000.00
012300300100	ZAMFARA RADIO & TELEVISION SERVICES	100,000,000.00	-	-	-	-	100,000,000.00
012400400300	DIRECTORATE OF CONFLICT RESOLUTION	200,000,000.00	-	-	-	-	200,000,000.00
021500100100	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	828,900,000.00	-	-	-	-	828,900,000.00
021500100200	DIRECTORATE OF ANIMAL HEALTH & LIVESTOCK HUSBANDRY	1,494,720,000.00	-	-	-	-	1,494,720,000.00
023400400100	ZAMFARA ROADS MAINTENANCE AGENCY	200,000,000.00	-	-	-	-	200,000,000.00
023800100100	MINISTRY OF BUDGET & ECO. PLANNING	3,000,000,000.00	-	-	-	-	3,000,000,000.00
023800100900	ZAKKAT AND ENDOWMENT BOARD	375,000,000.00	-	-	-	-	375,000,000.00
025200100100	MINISTRY OF WATER RESOURCES	150,000,000.00	-	-	-	-	150,000,000.00
025200100200	DIRECTORATE OF RURAL WATER SUPPLY	50,000,000.00	-	-	-	-	50,000,000.00
025210300100	RURAL WATER SANITATION (RUWATSAN) PROJECT	920,000,000.00	-	-	-	-	920,000,000.00
025300100100	DIRECTORATE OF HOUSING & TOWN PLANNING	400,000,000.00	-	-	-	-	400,000,000.00
026300100100	MINISTRY FOR RURAL DEVELOPMENT	500,000,000.00	-	-	-	-	500,000,000.00
031800400100	HIGH COURT OF JUSTICE	380,000,000.00	-	-	-	-	380,000,000.00
031800600100	SHARIA COURT OF APPEAL	40,000,000.00	-	-	-	-	40,000,000.00
032600100200	DIRECTORATE OF LEGAL MATTERS	30,000,000.00	-	-	-	-	30,000,000.00
051305100100	MINISTRY OF YOUTH EMPOWERMENT	150,000,000.00	-	45,000,000.00	-	45,000,000.00	105,000,000.00
051305100300	SKILLS ACQUISITION TRAINING CENTER	30,000,000.00	-	-	-	-	30,000,000.00

051400100100	MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL WELFARE	135,000,000.00	-	-	-	-	135,000,000.00
051700200100	MINISTRY OF SCIENCE & TECH. EDUCATION	30,000,000.00	-	-	-	-	30,000,000.00
052100100100	MINISTRY OF HEALTH	2,022,051,684.00	-	300,000,000.00	50,000,000.00	350,000,000.00	1,672,051,684.00
052100300100	STATE PRIMARY HEALTH CARE BOARD	811,926,244.00	-	-	70,000,000.00	70,000,000.00	741,926,244.00
053505500100	ZAMFARA ENVIRONMENTAL SANITATION AGENCY	100,000,000.00	-	-	36,000,000.00	36,000,000.00	64,000,000.00
'052110200100	HOSPITALS SERVICE MANAGEMENT BOARD	977,050,000.00	-	-	-	-	977,050,000.00
	Grand total	13,404,647,928.00	0.00	353,500,000.00	156,000,000.00	509,500,000.00	12,895,147,928.00

COVID-19 IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION

PERIOD: FIRST QUARTER 2021

CODE	DETAILS	2021 Approved Budget	JAN	FEB	MARCH	YEAR TO DATE	BUDGET BALANCE
21010106	Management Staff Basic Salary	72,051,684.00	-	3,000,000.00	-	3,000,000.00	69,051,684.00
21010101	Salary	81,926,244.00	-	2,200,000.00	-	2,200,000.00	79,726,244.00
21010101	Salary	976,500,000.00	-	3,300,000.00	-	3,300,000.00	973,200,000.00
21020103	TRANSPORT	550,000.00	-	-	-	-	550,000.00
011100100100	ZAPA : Procurement of equip., cars and working capital to Citizens as loan and Empowerment programs for COVID-19 palliatives	400,000,000.00	-	-	-	-	400,000,000.00
011100100100	ZAMSACA : Govt. counter part funds to HIV presidential response programmer to mitigate COVID-19 infection	80,000,000.00	-	-	-	-	80,000,000.00
012300300100	Procure Modern FM Radio Transmitter to educate public on prevention aspect of COVID-19 crises	100,000,000.00	-	-	-	-	100,000,000.00
012400400300	ZEMA: Procurement of relief materials for Mitigation of disaster victims and support to Unicef supported Programs and for COVID-19 victims	200,000,000.00	-	-	-	-	200,000,000.00

021500100100	Provision for subsidized fertilizer to farmers to mitigate the effect of COVID-19.	432,000,000.00	-	-	-	-	432,000,000.00
021500100100	Rehabilitation of irrigation facilities to ensure job creation to reduce the impact of COVID-19	108,000,000.00	-	-	-	-	108,000,000.00
021500100100	C/Part to NACRDB for Animal Traction loan program for Job Creation to reduce the shocks of COVID-19 crisis	18,900,000.00	-	-	-	-	18,900,000.00
021500100100	Purchase of grains and essential Commodities as COVID-19 Palliatives to the citizens.	270,000,000.00	-	-	-	-	270,000,000.00
021500100200	Provision of small ruminants: Cattle, Sheep and Goat Fattening on subsidized loan for women empowerment, in response to COVID-19 crisis	54,000,000.00	-	-	-	-	54,000,000.00
021500100200	Purchase of Agric Inputs for (ZACAREP II) for Job Creation to reduce the shocks of COVID-19 crisis	108,000,000.00	-	-	-	-	108,000,000.00
021500100200	Purchase of Agric implements (Fadama Guys) for Job Creation to reduce the shocks of COVID-19 crisis	44,280,000.00	-	-	-	-	44,280,000.00
021500100200	Counterpart contribution to National Food Security Programme to mitigate the impact COVID-19	19,440,000.00	-	-	-	-	19,440,000.00
021500100200	FADAMA CARES World Bank COVID19 palliate	1,080,000,000.00	-	-	-	-	1,080,000,000.00
021500100200	IFAD to mitigate COVID-19 pandemic/Egg Pod survey.	162,000,000.00	-	-	-	-	162,000,000.00
021500100200	Federal Govt. Agric Interventions to reduce the shocks of COVID-19	27,000,000.00	-	-	-	-	27,000,000.00
023400400100	Maintenance of the existing roads at K/Kwashi-Mada, Gusau-D/Sadau in the state for easy access of business activities to mitigate the impact of COVID-19	200,000,000.00	-	-	-	-	200,000,000.00
023800100100	State Contribution to SDGs Program to palliate COVID-19 crises	500,000,000.00	-	-	-	-	500,000,000.00
023800100100	Community and Social Dev. Agency (CSDA): C/part. to World Bank facility for poverty reduction as a relief to COVID-19 crisis	2,500,000,000.00	-	-	-	-	2,500,000,000.00

023800100900	Procurement of Equipment and working materials for State Operation Coordinating Unit (SOCU) as a relief to COVID-19 crisis	25,000,000.00	-	-	-	-	25,000,000.00
023800100900	Renovation of Zakkat and Endowment Office at HQs resilience services to all vulnerable including COVID-19 victims	300,000,000.00	-	-	-	-	300,000,000.00
023800100900	Construction of Zakkat Plaza K/namoda to palliate COVID-19 crises	50,000,000.00	-	-	-	-	50,000,000.00
025200100100	Upgrading of semi urban to Urban water schemes at Magami, Keta, Moriki, Jengeru, Nasarawa Burkullu, G/Goga and Gayari and serve as palliate COVID-19 crises	150,000,000.00	-	-	-	-	150,000,000.00
025200100200	Completion and Rehabilitation of Earth Dams at Bagega, Magami, K/Lamba, K/daji, N/Mailayi, Gwaram and S/Fegi to serve as palliative to COVID	50,000,000.00	-	-	-	-	50,000,000.00
025200100200	Construct of Hand pumps borehole in SHAWN supported Communities to improve sanitation & hygiene to reduce the spread of COVID-19.	300,000,000.00	-	-	-	-	300,000,000.00
025210300100	Rehabilitation of Broken-down Hand pumps in Communities SHAWN Supported Prog to improve sanitation & hygiene to reduce the spread of COVID-19	75,000,000.00	-	-	-	-	75,000,000.00
025210300100	Provide Community Sanitation Facilities and Equipment for Safe Hygiene Practice of SHAWN Supported Prog. to improve sanitation & hygiene to reduce the spread of COVID-19.	145,000,000.00	-	-	-	-	145,000,000.00
025210300100	PEWASH Program to 5 LGAs Maradun, Bakura, Bukkuyum, Zurmi and K/Nam to improve sanitation & hygiene to reduce the spread of COVID-19	400,000,000.00	-	-	-	-	400,000,000.00
025300100100	Construction of 100 Housing of 2 & 3 Bed rooms (State Housing Prog) to reduce the shocks of COVID-19 pandemic.	300,000,000.00	-	-	-	-	300,000,000.00

025300100100	To Const. Mass Housing Estate in the State Under (PPP) (Private developers housing) as mean of job creation to reduce the impact of COVID-19.	100,000,000.00	-	-	-	-	100,000,000.00
026300100100	Construction of rural roads across the villages of the State for easy access of business activities to mitigate the impact of COVID-19	500,000,000.00	-	-	-	-	500,000,000.00
031800400100	Extension works of High Court Office at T/Mafara, and Gummi justice to COVID victim is resilience.	100,000,000.00	-	-	-	-	100,000,000.00
031800400100	Construction of Magistrate courts at Anka, Bungudu Bukuyyum Maradun, Birnin Magaji, And Bakura, justice to COVID-19 victim resilience	100,000,000.00	-	-	-	-	100,000,000.00
031800400100	Extension works at Tsafe, Maru and shinkafi Magistrate Court justice to COVID-19 victim resilience	80,000,000.00	-	-	-	-	80,000,000.00
031800400100	Contruction of High court Guest House, justice to COVID-19 victim resilience	100,000,000.00	-	-	-	-	100,000,000.00
031800600100	Purchase of Internet Equipment for Video Conference of Covid 19	40,000,000.00	-	-	-	-	40,000,000.00
032600100200	Renov. of Special Court on Covid-19 pandemic	30,000,000.00	-	-	-	-	30,000,000.00
051305100100	Contruction of Citizen/Leadership training centre/Rock School at K/kwashi to palliate COVID-19 crises.	100,000,000.00	-	-	-	-	100,000,000.00
051305100300	Support to trained youth by Federal govt and NGOs (Youth Empowerment Support Promotion) to palliate COVID-19 crises	50,000,000.00	-	45,000,000.00	-	45,000,000.00	5,000,000.00
051305100300	Rehab and Equipping of All Farms Centres at Gwashi, Damba, Shinkafi and Maradun Agro Based Centres as a job creation to youth to mitigate the impact of COVID-19.	30,000,000.00	-	-	-	-	30,000,000.00
051400100100	Women empowerment scheme: Provide start up capital to Women in the state to mitigate COVID-19 infection	20,000,000.00	-	-	-	-	20,000,000.00

051400100100	Supply of Equipment to Amusement park for COVID	15,000,000.00	-	-	-	-	15,000,000.00
051400100100	Equipping of LGAs Women Skills Acquisition Centre to serve as a resilience to COVID-19 victim	100,000,000.00	-	-	-	-	100,000,000.00
051700200100	Procurement of Grain and Essential Modern Education to Eliminate Child Begging for COVID-19	30,000,000.00	-	-	-	-	30,000,000.00
052100100100	Purchase of medical Equipment to meet the standard of MSP and to educate public prevention of COVID-19 crises	500,000,000.00	-	105,000,000.00	-	105,000,000.00	395,000,000.00
052100100100	Up-grading of T/Mafara, K/N and Gummi General Hosp and to educate public for prevention of COVID-19 crises	1,000,000,000.00	-	-	-	156,000,000.00	844,000,000.00
052100100100	Expansion of existing facilities and development of new clinics within Yarima Bakura Specialist Hospital (COVID-19 Isolation Centre)	100,000,000.00	-	-	-	-	100,000,000.00
052100100100	Renovation and Equipment for Damba Centre and provision of Preventive COVID-19 Medications and Hand Sanitizer Production for distribution to public	350,000,000.00	-	-	-	-	350,000,000.00
052100100100	Rehabilitation, Renovation and upgrading of one (1) PHCs in each ward for COVID-19 crises	150,000,000.00	-	45,000,000.00	156,000,000.00	45,000,000.00	105,000,000.00
052100300100	Construction of additional structures at Women and Children Hospital Gusau to educate public prevention of COVID-19 crises	150,000,000.00	-	-	-	-	150,000,000.00
053505500100	Construction and Equipping of ICT and call Centre at Zamfara State Contributory Health Care Management Agency and Payment of take-off Grant, to prevent COVID-19 crises	430,000,000.00	-	150,000,000.00	-	150,000,000.00	280,000,000.00
052110200100	Fumigation of COVID-19 prone areas	100,000,000.00	-	-	-	-	100,000,000.00
	Grand Total	13,404,647,928.00	-	353,500,000.00	156,000,000.00	509,500,000.00	12,895,147,928.00

COVID-19 IMPLEMENTATION REPORT BY ADMINISTRATIVE CLASSIFICATION

PERIOD: FIRST QUARTER 2021

CODE	DETAILS	2021 Approved Budget	JAN	FEB	MARCH	YEAR TO DATE	BUDGET BALANCE
701	General public services	480,000,000.00	-	8,500,000.00	-	8,500,000.00	471,500,000.00
704	Economic Affairs	2,823,620,000.00	-	-	-	-	2,823,620,000.00
707	Health	3,911,027,928.00	-	300,000,000.00	156,000,000.00	456,000,000.00	3,455,027,928.00
710	Social protection	6,190,000,000.00	-	-	45,000,000.00	45,000,000.00	6,145,000,000.00
	Grand total	13,404,647,928.00	0.00	308,500,000.00	201,000,000.00	509,500,000.00	12,895,147,928.00