



NIGER STATE GOVERNMENT OF NIGERIA

OFFICE OF THE STATE AUDITOR GENERAL

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NIGER STATE AUDITOR GENERAL REPORT ON COVID-19 RESPONSE AND RECOVERY

Niger State is eligible to receive performance-based grant financing from the Federal Government subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program to provide fiscal relief to States in response to COVID-19.

2. The monthly budget execution reports of the Government of Niger State of Nigeria for the Third Quarter, 2020 on the COVID-19 related funds had been submitted to me.

3. The report have been audited by me in accordance with section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and the Niger State Audit Law of 2015.

4. In the course of the audit, I performed financial and compliance audit in accordance with International Standard on Auditing (ISAS) and International Standards of Supreme Audit Institutions (ISSAIs).

5. I have obtained information and explanations that to the best of my knowledge was relevant and necessary for the purpose of audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

6. In my opinion, the published monthly reports on the COVID-19 budget implementation by Niger State, presents fairly and completely, in all material respects, expenditure incurred and funds received against the COVID-19 recovery program by the State for the quarter ended 30th September, 2020 as required in line with International Public Sector Accounting Standard (IPSAS) and the applicable laws and regulations.

for [Signature] 29/11/2020

GARBA ABDULLAHI ABUBAKAR

Ag. STATE AUDITOR GENERAL
NIGER STATE OF NIGERIA

**NIGER STATE GOVERNMENT: COVID-19 BUDGET EXECUTED
REPORT (EXPENDITURE) THIRD (3RD) QUARTER, 2020**

| SECTOR | ADMIN CODE | ECONOMIC CODE | FUNCTION CODE | MDAs | INITIAL BUDGET A | AMENDMENT B | FINAL BUDGET C=A+B | 3RD QTR, 2020 D | ACTUAL TO DATE E | BUDGET BALANCE C-E | PERCENTAGE (%) E/C*100 |
|----------------------|------------|---------------|---------------|---|-------------------|-------------|--------------------|-------------------|-------------------|--------------------|------------------------|
| 1 | | | | ADMIN SECTOR | 2,708,805,552.14 | 0 | 2,708,805,552.14 | 885,731,629.94 | 885,731,629.94 | 1,823,073,922.20 | 33% |
| 2 | | | | ECONOMIC SECTOR | 1,509,179,547.62 | 0 | 1,509,179,547.62 | 8,257,026,324.86 | 8,257,026,324.86 | (6,747,846,777.24) | 547% |
| 5 | | | | SOCIAL SECTOR | 21,723,432,586.79 | 0 | 21,723,432,586.79 | 8,400,732,235.22 | 8,400,732,235.22 | 13,322,700,351.57 | 39% |
| TOTAL FOR ALL SECTOR | | | | | 25,941,417,686.55 | 0 | 25,941,417,686.55 | 17,543,490,190.02 | 17,543,490,190.02 | 8,397,927,496.53 | 68% |
| 1 | 11001001 | 21010101 | 70111 | GOVT. HOUSE | 652,606,042.55 | 0 | 652,606,042.55 | 265,719,488.98 | 265,719,488.98 | 386,886,553.57 | 41% |
| 1 | 23003001 | 23010115 | 70460 | S.S.G'S OFFICE | 936,229,840.00 | 0 | 936,229,840.00 | 487,152,396.47 | 487,152,396.47 | 449,077,443.53 | 52% |
| 1 | 23001001 | 23010115 | 70460 | MINISTRY OF INFORMATION & STRATEGY | 125,704,317.48 | 0 | 125,704,317.48 | 88,573,163.00 | 88,573,163.00 | 37,131,154.48 | 70% |
| 1 | 51001001 | 22020101 | 70180 | NIGER STATE BUREAU FOR RELIGIOUS AFFAIRS | 26,489,784.62 | 0 | 26,489,784.62 | 44,286,581.49 | 44,286,581.49 | (17,796,796.87) | 167% |
| 2 | 21001001 | 23010122 | 70740 | MINISTRY OF TRANSPORT | 78,041,208.72 | 0 | 78,041,208.72 | 412,851,316.24 | 412,851,316.24 | (334,810,107.52) | 529% |
| 2 | 21500001 | 23010139 | 70421 | AGRICULTURE AND RURAL DEVELOPMENT | 576,252,544.41 | 0 | 576,252,544.41 | 1,651,405,264.97 | 1,651,405,264.97 | (1,075,152,720.56) | 287% |
| 2 | 33001001 | 23050101 | 70431 | MIN. OF WORKS | 1,020,185,587.98 | 0 | 1,020,185,587.98 | 4,954,215,794.91 | 4,954,215,794.91 | (3,934,030,206.93) | 486% |
| 2 | 25200001 | 23010143 | 70630 | MIN. WATER RESOURCES | 334,700,206.50 | 0 | 334,700,206.50 | 1,238,553,948.74 | 1,238,553,948.74 | (903,853,742.24) | 370% |
| 5 | 21001001 | 23010222 | 70740 | MINISTRY OF EDUCATION | 884,293,189.80 | 0 | 884,293,189.80 | 840,073,223.52 | 840,073,223.52 | 44,219,966.28 | 95% |
| 5 | 21001001 | 23010122 | 70740 | MINISTRY OF HEALTH & HEALTH SERVICES | 17,347,269,758.48 | 0 | 17,347,269,758.48 | 5,040,439,341.13 | 5,040,439,341.13 | 12,306,830,417.35 | 29% |
| 5 | 21001001 | 23030105 | 70731 | HOSPITAL MANAGEMENT BOARD | 3,041,052,573.11 | 0 | 3,041,052,573.11 | 1,680,146,447.04 | 1,680,146,447.04 | 1,360,906,126.07 | 55% |
| 5 | 21001001 | 23010122 | 70740 | NIGER STATE ENVIRONMENTAL PROTECTION AGENCY (NISEPA). | 558,941,109.59 | 0 | 558,941,109.59 | 504,043,934.13 | 504,043,934.13 | 54,897,175.46 | 90% |
| 5 | 21106001 | 23030106 | 70740 | SCHOOL OF HEALTH TECHNOLOGY MINNA. | 96,113,473.79 | 0 | 96,113,473.79 | 84,007,322.35 | 84,007,322.35 | 12,106,151.44 | 87% |
| 5 | 201027001 | 23010122 | 70732 | IBB SPECIALISED HOSPITAL | 263,538,049.51 | 0 | 263,538,049.51 | 252,021,967.05 | 252,021,967.05 | 11,516,082.46 | 96% |
| | | | | | 25,941,417,686.55 | 0 | 25,941,417,686.55 | 17,543,490,190.02 | 17,543,490,190.02 | 8,397,927,496.53 | 68% |