

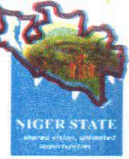


NIGER STATE GOVERNMENT OF NIGERIA

OFFICE OF THE STATE AUDITOR GENERAL

Abdulkareem Lafene, Secretariat, P.M.B 47, Minna-Niger State, Nigeria

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Ref. Number and date

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 First Quarter, 2021 on the COVID-19 related funds had been submitted to me.

3. The report have been audited by me in accordance with section 125 sub-section 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 31st March, 2021 as required in line with International Public Sector Accounting Standard (IPSAS) and the applicable laws and regulations.

 27/5/2021

GARBA ABDULLAHI ABUBAKAR

Ag. STATE AUDITOR GENERAL
NIGER STATE OF NIGERIA

**NIGER STATE GOVERNMENT: COVID-19 BUDGET EXECUTED
REPORT (EXPENDITURE) FIRST(1ST)QUARTER, 2021**

ADMIN CODE	ECONOMIC CODE	FUNCTION CODE	MDAs	INITIAL BUDGET A	AMENDMENT B	FINAL BUDGET C=A+B	1ST QTR,2021 D	ACTUAL TO DATE E	BUDGET BALANCE C-E	PERCENTAGE (%) E/C*100
			ADMIN SECTOR	803,598,870.30	-	803,598,870.30	20,000,000.00	20,000,000.00	783,598,870.30	2.49
			ECONOMIC SECTOR	6,253,058,791.84	-	6,253,058,791.84	-	-	6,253,058,791.84	-
			SOCIAL SECTOR	9,467,135,304.00	-	9,467,135,304.00	245,325,163.61	245,325,163.61	9,221,810,140.39	2.59
				16,523,792,966.14	-	16,523,792,966.14	265,325,163.61	265,325,163.61	16,258,467,802.53	1.61
16103300100	23010122	70722	HIV/AIDS Control Agency	30,000,000.00	-	30,000,000.00	-	-	30,000,000.00	-
12300100100	23030121	70460	Min. of Information	35,000,000.00	-	35,000,000.00	-	-	35,000,000.00	-
12300100100	23020127	70460	Min. of Information	15,000,000.00	-	15,000,000.00	-	-	15,000,000.00	-
12300400100	23050102	70460	Media Corp (Radio Division)	40,000,000.00	-	40,000,000.00	-	-	40,000,000.00	-
12305500100	23010113	70460	Media Corp (Print & Pub. Division)Newsline	30,000,000.00	-	30,000,000.00	-	-	30,000,000.00	-

12300100100	23050101	70460	Min. of Information	20,000,000.00	-	20,000,000.00	-	-	20,000,000.00	-
16800100100	23050108	70841	Bureau of Religious Affairs	185,526,132.00	-	185,526,132.00	-	-	185,526,132.00	-
11100800100	23010139	70111	N/S Emmergency Mgt Agency(NSEMA)	110,000,000.00	-	110,000,000.00	20,000,000.00	20,000,000.00	90,000,000.00	18.18
11100800100	23050101	70133	N/S Emmergency Mgt Agency(NSEMA)	20,000,000.00	-	20,000,000.00	-	-	20,000,000.00	-
11100800100	23050101	70133	Emm. Prep and Resp	70,000,000.00	-	70,000,000.00	-	-	70,000,000.00	-
16101700100	23010128	70111	Cabinet & Security	248,072,738.30	-	248,072,738.30	-	-	248,072,738.30	-
21500100100	23010140	70421	Min. of Agric & Rural Dev.	20,000,000.00	-	20,000,000.00	-	-	20,000,000.00	-
21500100100	23030121	70421	Min. of Agric & Rural Dev.	25,871,116.00	-	25,871,116.00	-	-	25,871,116.00	-
21510200100	23050101	70421	Niger Agric Mech Dev Authority	70,000,000.00	-	70,000,000.00	-	-	70,000,000.00	-
21500100100	23010140	70421	Min. of Agric & Rural Dev.	80,000,000.00	-	80,000,000.00	-	-	80,000,000.00	-
21500100100	23050101	70421	Min. of Agric & Rural Dev.	20,000,000.00	-	20,000,000.00	-	-	20,000,000.00	-
21500100100	23020113	70421	Min. of Agric & Rural Dev.	440,000,000.00	-	440,000,000.00	-	-	440,000,000.00	-
21500100100	23050101	70421	Min. of Agric & Rural Dev.	25,000,000.00	-	25,000,000.00	-	-	25,000,000.00	-

26500100100	23050101	70423	Min. of Livestock & Fisheries	30,000,000.00	-	30,000,000.00	-	-	30,000,000.00	-
26500100100	23050101	70423	Min. of Livestock & Fisheries	100,000,000.00	-	100,000,000.00	-	-	100,000,000.00	-
26500100100	23020113	70423	Min. of Livestock & Fisheries	50,000,000.00	-	50,000,000.00	-	-	50,000,000.00	-
22205100100	23050103	70411	Small Medium Ent. & Mic. Fin. Agency	70,000,000.00	-	70,000,000.00	-	-	70,000,000.00	-
23400700200	23030123	70435	Niger State Electrification Board	550,000,000.00	-	550,000,000.00	-	-	550,000,000.00	-
23400700200	23020103	70435	Niger State Electrification Board	323,348,124.84	-	323,348,124.84	-	-	323,348,124.84	-
22200100100	23050101	70411	Min. of Inv. Commerce & Ind.	5,000,000.00	-	5,000,000.00	-	-	5,000,000.00	-
25200100100	23010142	70631	Min. of Water Resources	100,000,000.00	-	100,000,000.00	-	-	100,000,000.00	-
25200100100	23030115	70631	Min. of Water Resources	150,000,000.00	-	150,000,000.00	-	-	150,000,000.00	-
25200100100	23020116	70631	Min. of Water Resources	1,800,000,000.00	-	1,800,000,000.00	-	-	1,800,000,000.00	-
25200100100	23010143	70631	Min. of Water Resources	200,000,000.00	-	200,000,000.00	-	-	200,000,000.00	-
25200100100	23020116	70631	Min. of Water Resources	122,006,036.00	-	122,006,036.00	-	-	122,006,036.00	-
25200100100	23020115	70631	Min. of Water Resources	10,000,000.00	-	10,000,000.00	-	-	10,000,000.00	-

25200100100	23020115	70631	Min. of Water Resources	73,200,140.00	-	73,200,140.00	-	-	73,200,140.00	-
25200100100	23020115	70631	Min. of Water Resources	25,000,000.00	-	25,000,000.00	-	-	25,000,000.00	-
25200100100	23050101	70631	Min. of Water Resources	10,000,000.00	-	10,000,000.00	-	-	10,000,000.00	-
25200100100	23050108	70631	Min. of Water Resources	5,000,000.00	-	5,000,000.00	-	-	5,000,000.00	-
23800100100	23050101	70112	Niger State Plannig Commission	1,560,000,000.00	-	1,560,000,000.00	-	-	1,560,000,000.00	-
23800100100	23050101	70112	Niger State Plannig Commission	388,633,375.00	-	388,633,375.00	-	-	388,633,375.00	-
52100100100	23020114	70731	Min. of Health	5,000,000.00	-	5,000,000.00	-	-	5,000,000.00	-
52100100100	23030105	70731	Min. of Health	55,000,000.00	-	55,000,000.00	-	-	55,000,000.00	-
52100100100	23030105	70731	Min. of Health	2,630,000,000.00	-	2,630,000,000.00	152,413,794.61	152,413,794.61	2,477,586,205.39	5.80
52100100100	23010122	70741	Min of Health	40,000,000.00	-	40,000,000.00	-	-	40,000,000.00	-
52100300100	23050101	70741	NSPHDA	2,716,223,562.00	-	2,716,223,562.00	-	-	2,716,223,562.00	-
52100300100	23020106	70741	NSPHDA	100,000,000.00	-	100,000,000.00	-	-	100,000,000.00	-
52100100100	23050103	70741	Ministry of health	5,000,000.00	-	5,000,000.00	-	-	5,000,000.00	-
52100100100	23010122	70731	Ministry of health	65,000,000.00	-	65,000,000.00	-	-	65,000,000.00	-
52100100100	23030105	70731	Ministry of health	20,000,000.00	-	20,000,000.00	-	-	20,000,000.00	-

51400100100	23030105	70721	Min. of Gender Affairs	50,000,000.00	-	50,000,000.00	-	-	50,000,000.00	-
52102700100	23010122	70732	IBB Specialzed Hosp	150,000,000.00	-	150,000,000.00	-	-	150,000,000.00	-
52100100100	23050101	70721	Ministry of Health	20,000,000.00	-	20,000,000.00	-	-	20,000,000.00	-
52100100100	23050103	70721	Ministry of Health	13,500,000.00	-	13,500,000.00	-	-	13,500,000.00	-
52100100100	23050103	70721	Ministry of Health	1,000,000.00	-	1,000,000.00	-	-	1,000,000.00	-
52100100100	23030105	70721	Ministry of Health	39,000,000.00	-	39,000,000.00	-	-	39,000,000.00	-
52100100100	23010122	70741	Ministry of Health	30,000,000.00	-	30,000,000.00	-	-	30,000,000.00	-
52100100100	23010112	70741	Ministry of Health	3,000,000.00	-	3,000,000.00	-	-	3,000,000.00	-
52100100100	23010122	70741	Ministry of Health	1,094,795,820.00	-	1,094,795,820.00	92,911,369.00	92,911,369.00	1,001,884,451.00	8.49
51400100100	23010122	71041	Min. of Gender Affairs	20,000,000.00	-	20,000,000.00	-	-	20,000,000.00	-
51400100100	23030101	71041	Min. of Gender Affairs	66,515,922.00	-	66,515,922.00	-	-	66,515,922.00	-
51400100100	23030121	71041	Min. of Gender Affairs	1,000,000.00	-	1,000,000.00	-	-	1,000,000.00	-
51400400100	23050108	70133	Child Right Agency	2,192,100,000.00	-	2,192,100,000.00	-	-	2,192,100,000.00	-
51300100100	23020118	71051	Min. of Youth Development	150,000,000.00	-	150,000,000.00	-	-	150,000,000.00	-
			=	16,523,792,966.14	-	16,523,792,966.14	265,325,163.61	265,325,163.61	16,258,467,802.53	1.61