

**QUARTERLY REPORT
OF THE AUDITOR GENERAL, BORNO STATE**

**ON THE
BUDGET EXECUTION REPORT OF
COVID-19 RESPONSE AND RECOVERY EXPENDITURE**

**FOR
FIRST QUARTER ENDED 31ST MARCH, 2021**



BORNO STATE GOVERNMENT OF NIGERIA

**QUARTERLY REPORT OF THE STATE AUDITOR GENERAL
ON THE COVID-19 RESPONSE AND RECOVERY EXPENDITURE
BY THE GOVERNMENT OF BORNO STATE FOR FIRST QUARTER
ENDED 31ST MARCH, 2021**

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**REPORT OF THE AUDITOR GENERAL BORNO STATE ON COVID-19 RESPONSE AND RECOVERY
EXPENDITURE FOR FIRST QUARTER ENDED 31ST MARCH, 2021.**

1.0 Introduction

Pursuant to the outbreak of COVID-19 pandemic in the country, Borno State Government setup a High-Power Committee named “Borno State COVID-19 Pandemic Response Committee” to Co-ordinate COVID-19 Response and Recovery Program. This Committee is chaired by the State Deputy Governor.

Consequent upon the financial and material contributions in response to COVID-19, the World Bank Assisted programme on States Fiscal Transparency, Accountability and Sustainability (SFTAS) introduced a New Disbursement Linked Indicator (DLI) 8 to provide Fiscal Relief to States in Response to COVID-19, christened “Strengthened Transparency and Accountability by Publishing COVID-19 Response and Recovery Expenditures and Audit Reports”. This program mandated the Office of the State Auditor General to conduct the audit of the COVID-19 Receipts and Payments on quarterly basis; also requires the State Auditor General to Publish the Report from the Audit on the Open Treasury Portal, post on the State official website(s) and submit same to the State House of Assembly.

2.0 Objectives of the Audit

The main audit objectives are:

- ⇒ To confirm that amounts and other data relating to recorded transactions on COVID-19 Response and Recovery Program have been recorded appropriately and at the correct values;
- ⇒ Ensure that the financial Statements comply with the State Fiscal Transparency Accountability and Sustainability (SFTAS) response program on COVID-19;
- ⇒ To ensure that COVID-19 budget execution report comply with the framework for financial Statement audit of International Auditing Standards (ISA) and the International Standards for Supreme Audit Institutions);

- ⇒ Proper books of accounts and records have been maintained during the period under review and
- ⇒ Whether necessary and relevant information and explanations have been obtained.

3.0 Scope of the Audit

The audit review of COVID-19 Budget Implementation Report for the First Quarter 2021 ended 31st March, 2021 covers the following areas:

1. **Financial Audit:** Audit of COVID-19 Financial Records and transactions, and Financial Statements to provide reasonable assurance about whether the reports present fairly the financial position devoid of material misstatement of financial information in conformity with International Public Sector Accounting Standards (IPSAS), generally accepted accounting principles and applicable laws and extant regulations.
2. **Compliance Audit:** Audit of COVID-19 Budget Execution Report to give assurance that funds have been received and spent in accordance with COVID-19 Financial Guidelines, Relevant Laws and Regulations.

4.0 Responsibility for the COVID-19 Accounts and Execution Reports

The Accountant General, in accordance with the provisions of the Constitution of the Federal Republic of Nigeria 1999 (As Amended), Financial Regulations (Chapter 1) and the Public Finance (Control and Management) Law 1958 CAP 144 (As Amended) is responsible for the keeping and maintenance of the various books of accounts that provides adequate and reasonable assurances that transactions are appropriately recorded in line with relevant laws and Regulation; and for the preparation of the State's Annual Financial Statements and their related Notes.

The Accountant General is therefore responsible for the preparation of COVID-19 Budget Execution Reports.

5.0 Responsibility of the Auditor General

The Auditor General in accordance with the provisions of section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended), Borno State Audit Law, 2021, and in line with States Fiscal Transparency, Accountability and Sustainability (SFTAS) New Disbursement Linked Indicator (DLI) 8, The Auditor General is responsible for the audit and expression of independent opinion on COVID-19 financial statements prepared by Borno State Accountant General.

6.0 Observations

Accounting, Recording and Reporting

The Accounts have been prepared under the Cash Basis of accounting. This means that revenue and expenses are recorded only when monies are received and paid within the given period. Therefore, all revenue and expenditure in respect of COVID-19 Pandemic Financial Reports are reported on cash basis in accordance with International Public Sector Accounting Standards (IPSAS).

Revenue represents all monies received in cash from donations, grants or borrowed fund for the purpose of COVID-19 Pandemic. It includes also government cash expenditure on equipment, goods and services outside the normal budget mainly for COVID-19 pandemic.

The report did not capture Donations/ Grants-in-Kind for COVID-19 Pandemic, although there are no monetary values placed on them. However, Stores Ledgers and books are maintained specifically for COVID-19 Donations-in-kind for both consumables and equipment.

7.0 COVID-19 Revenue and Expenditure Review

Actual Revenue

In the period 1st January, 2021 to 31st March, 2021 (being the First Quarter 2021), there was no amount received or released specifically to COVID-19 Dedicated Account. However, releases were made to concerned Ministries, Departments and Agencies (MDAs) where COVID-19 expenditure were carried out. These involve the sum of ₦513,369,517.82 (five hundred and thirteen million three hundred and sixty nine thousand five hundred and seventeen naira and eighty two kobo) only and classified as revenue for the period. The details are tabulated as shown below:

Table showing COVID-19 Actual Revenue for Year 2021:

TYPES OF REVENUE	ACTUAL REVENUE FOR 1ST QUARTER 2021 (₦)
Grant by Borno State Government	0.00
Releases to MDAs for COVID-19	513,369,517.82
Donations from Organizations (Bank)	0.00
Donations by Individuals	0.00
COVID-19 ERAD Pub. Sec. Donation (Federal Government of Nigeria Grant)	0.00
Aids/Grants	0.00
GRAND TOTAL	513,369,517.82

Actual Expenditure:

The actual expenditure for the First Quarter ended 31st March, 2021 stands at the total sum of ₦513,369,517.82 (five hundred and thirteen million three hundred and sixty nine thousand five hundred and seventeen naira and eighty two kobo) only. These are all Capital expenditure as presented under the Economic classification of the Report.

AUDIT CERTIFICATE

The COVID-19 First Quarter 2021 Budget Execution Report for the Borno State Government have been examined under my direction in accordance with the provisions of Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), the Public Sector Auditing Standards, 1997, the Borno State Audit Law, 2021(as amended); and in fulfilment of the requirement of the State Fiscal Transparency, Accountability and Sustainability (SFTAS) program.

I have performed Compliance and Financial Audits in conformity with the Public Sector Auditing Standards, 1997, and International Standards on Auditing.

I have obtained the relevant information and explanations that to the best of my knowledge are necessary for this audit; and that the audit has provided me with reasonable evidence and assurances as basis for my independent opinion.

In my opinion, I certify that the Published First Quarter 2021 Budget Execution Report of the Government of Borno State of Nigeria prepared according to Administration and Economic Sectors and by Function of Government reproduced on pages 7 to 14, present a true and fair view of funds received and expenditures incurred against COVID-19 Response and Recovery programme in accordance with the International Public Sector Accounting Standards (IPSAS) and other applicable laws and regulations.



**ALH. SHETTIMA BUKAR, FCPA, FCNA
AUDITOR GENERAL, BORNO STATE.**

24TH MAY, 2021

BORNO STATE YEAR 2021 FIRST QUARTER COVID-19 RESPONSE AND RECOVERY EXPENDITURE AUDIT REPORT

**BORNO STATE GOVERNMENT OF NIGERIA
AUDITED FIRST QUARTER 2021 COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATION SEGMENT**

CODE	MDA	2021 APPROVED BUDGET =N=	COVID-19 RESPONSIVE ACTUAL TO DATE =N=	COVID-19 RESPONSIVE 1 ST QTR 2021 =N=	BUDGET BALANCE =N=	%
01	ADMINISTRATION	1,640,000,000.00	266,370,888.32	266,370,888.32	1,373,629,111.68	17.47
02	ECONOMIC	16,223,850,000.00	246,998,629.50	246,998,629.50	15,976,851,370.50	3.98
03	LAW & JUSTICE	-	-	-	-	-
04	SOCIAL SECTOR	64,000,000.00	-	-	64,000,000.00	-
	TOTAL FOR ALL SECTORS	17,927,850,000.00	513,369,517.82	513,369,517.82	17,414,480,482.18	21.45
011100100100	GOVERNMENT HOUSE	1,525,000,000.00	266,370,888.32	266,370,888.32	1,258,629,111.68	17.47
011101300100	GOVERNOR'S OFFICE	15,000,000.00	-	-	15,000,000.00	-
011200100100	BORNO STATE HOUSE ASSEMBLY	100,000,000.00	-	-	100,000,000.00	-
052100100100	MINISTRY OF HEALTH	5,000,000.00	-	-	5,000,000.00	-
012600100100	MINISTRY OF RECONSTRUCTION, REHAB. & RESETTLEMENT (R.R.R)	6,203,750,000.00	246,998,629.50	246,998,629.50	5,956,751,370.50	3.98
025300100100	MINISTRY OF HOUSING AND ENERGY	3,000,000.00	-	-	3,000,000.00	-
051700100100	MINISTRY OF EDUCATION	7,000,000.00	-	-	7,000,000.00	-
021600100100	MINISTRY OF ANIMAL RESOURCES & FISHERIES DEVELOPMENT	102,000,000.00	-	-	102,000,000.00	-

BORNO STATE YEAR 2021 FIRST QUARTER COVID-19 RESPONSE AND RECOVERY EXPENDITURE AUDIT REPORT

053500100100	MINISTRY OF ENVIRONMENT	1,500,000.00	-	-	1,500,000.00	-
021510100100	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	5,763,000,000.00	-	-	5,763,000,000.00	-
	SUB-TOTAL	13,725,250,000.00	513,369,517.82	513,369,517.82	13,211,880,482.18	21.45
					-	
052110200100	HOSPITALS MANAGEMENT BOARD	10,000,000.00	-	-	10,000,000.00	-
025210300100	RUWASA	4,152,100,000.00	-	-	4,152,100,000.00	-
052110600100	COLLEGE OF HEALTH TECHNOLOGY	12,500,000.00	-	-	12,500,000.00	-
052110500100	COLLEGE OF NURSING AND MIDWIFERY	3,000,000.00	-	-	3,000,000.00	-
052100100100	PHCDA	25,000,000.00	-	-	25,000,000.00	-
	SUB-TOTAL	4,202,600,000.00	-	-	4,202,600,000.00	-
	GRAND TOTAL	17,927,850,000.00	513,369,517.82	513,369,517.82	17,414,480,482.18	21.45

**BORNO STATE GOVERNMENT OF NIGERIA
AUDITED FIRST QUARTER 2021 COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION**

ECON CODE	MDA	2021 APPROVED BUDGET =N=	COVID-19 RESPONSIVE ACTUAL TO DATE =N=	COVID-19 RESPONSIVE 1ST QTR 2021 =N=	BUDGET BALANCE =N=	%
		A	B	C	D	E
23010105	PURCHASE OF MOTOR VEHICLES	500,000,000.00	117,760,000.00	117,760,000.00	382,240,000.00	23.55
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	100,000,000.00	-	-	100,000,000.00	-
23010113	PURCHASE OF COMPUTERS	5,000,000.00	-	-	5,000,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	-	-	2,000,000.00	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	-	-	2,000,000.00	-
23010117	PURCHASE OF SHREDDING MACHINES	1,000,000.00	-	-	1,000,000.00	-
23010119	PURCHASE OF POWER GENERATING SET	50,000,000.00	-	-	50,000,000.00	-
23010128	PURCHASE OF SECURITY EQUIPMENT	250,000,000.00	-	-	250,000,000.00	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	175,000,000.00	-	-	175,000,000.00	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	150,000,000.00	148,610,888.32	148,610,888.32	1,389,111.68	99.07
23020104	CONSTRUCTION / PROVISION OF HOUSING	40,000,000.00	-	-	40,000,000.00	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	100,000,000.00	-	-	100,000,000.00	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	50,000,000.00	-	-	50,000,000.00	-

BORNO STATE YEAR 2021 FIRST QUARTER COVID-19 RESPONSE AND RECOVERY EXPENDITURE AUDIT REPORT

23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	50,000,000.00	-	-	50,000,000.00	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	50,000,000.00	-	-	50,000,000.00	-
23010105	PURCHASE OF MOTOR VEHICLES	15,000,000.00	-	-	15,000,000.00	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	-	-	100,000,000.00	-
23010113	PURCHASE OF COMPUTERS	2,000,000.00	-	-	2,000,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	1,500,000.00	-	-	1,500,000.00	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,500,000.00	-	-	1,500,000.00	-
23010101	PURCHASE / ACQUISITION OF LAND	50,000,000.00	-	-	50,000,000.00	-
23010105	PURCHASE OF MOTOR VEHICLES	75,000,000.00	-	-	75,000,000.00	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	-	-	2,000,000.00	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	500,000,000.00	21,507,228.00	21,507,228.00	478,492,772.00	4.30
23020124	CONSTRUCTION OF MARKETS/PARKS	219,500,000.00	21,507,228	21,507,228	197,992,772.00	9.80
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	25,000,000.00	20,000,000	20,000,000	5,000,000.00	80.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	20,000,000.00			20,000,000.00	-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	25,000,000.00			25,000,000.00	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	135,000,000.00			135,000,000.00	-
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	150,000,000.00	26,992,086.75	26,992,086.75	123,007,913.25	17.99
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	200,000,000.00	26,992,086.75	26,992,086.75	173,007,913.25	13.50

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23050128	LOGISTICS SUPPORT & WELFARE INTERVENTION – GENERAL	1,120,000,000.00			1,120,000,000.00	-
23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	3,682,250,000.00	130,000,000.00	130,000,000.00	3,552,250,000.00	3.53
23010113	PURCHASE OF COMPUTERS	2,000,000.00	-	-	2,000,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000.00	-	-	1,000,000.00	-
23010113	PURCHASE OF COMPUTERS	5,000,000.00	-	-	5,000,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	-	-	2,000,000.00	-
23010113	PURCHASE OF COMPUTERS	2,000,000.00	-	-	2,000,000.00	-
23050101	RESEARCH AND DEVELOPMENT	50,000,000.00	-	-	50,000,000.00	-
23050103	MONITORING AND EVALUATION	50,000,000.00	-	-	50,000,000.00	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,500,000.00	-	-	1,500,000.00	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000.00	-	-	10,000,000.00	-
23010113	PURCHASE OF COMPUTERS	3,000,000.00	-	-	3,000,000.00	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	100,000,000.00	-	-	100,000,000.00	-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	190,000,000.00	-	-	190,000,000.00	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	30,000,000.00	-	-	30,000,000.00	-
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	160,000,000.00	-	-	160,000,000.00	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	90,000,000.00	-	-	90,000,000.00	-
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	80,000,000.00	-	-	80,000,000.00	-

BORNO STATE YEAR 2021 FIRST QUARTER COVID-19 RESPONSE AND RECOVERY EXPENDITURE AUDIT REPORT

23050128	LOGISTICS SUPPORT & WELFARE INTERVENTION – GENERAL	700,000,000.00	-	-	700,000,000.00	-
23050132	AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES	4,400,000,000.00	-	-	4,400,000,000.00	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	-	-	5,000,000.00	-
23010113	PURCHASE OF COMPUTERS	2,000,000.00	-	-	2,000,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	-	-	2,000,000.00	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	-	-	1,000,000.00	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	137,300,000.00	-	-	137,300,000.00	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	60,000,000.00	-	-	60,000,000.00	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,054,000,000.00	-	-	1,054,000,000.00	-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	171,500,000.00	-	-	171,500,000.00	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	451,400,000.00	-	-	451,400,000.00	-
23050101	RESEARCH AND DEVELOPMENT	197,300,000.00	-	-	197,300,000.00	-
23050103	MONITORING AND EVALUATION	263,000,000.00	-	-	263,000,000.00	-
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	1,817,600,000.00	-	-	1,817,600,000.00	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	-	-	5,000,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	1,500,000.00	-	-	1,500,000.00	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	-	-	1,000,000.00	-
23050103	MONITORING AND EVALUATION	5,000,000.00	-	-	5,000,000.00	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,000,000.00	-	-	3,000,000.00	-

BORNO STATE YEAR 2021 FIRST QUARTER COVID-19 RESPONSE AND RECOVERY EXPENDITURE AUDIT REPORT

23010113	PURCHASE OF COMPUTERS	5,000,000.00	-	-	5,000,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	1,500,000.00	-	-	1,500,000.00	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,500,000.00	-	-	1,500,000.00	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	15,000,000.00	-	-	15,000,000.00	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	2,000,000.00	-	-	2,000,000.00	-
	TOTAL	17,927,850,000.00	513,369,517.82	513,369,517.82	17,414,480,482.18	251.75

**BORNO STATE GOVERNMENT OF NIGERIA
AUDITED FIRST QUARTER 2021 COVID-19 BUDGET IMPLEMENTATION REPORT BY FUNCTIONS OF GOVERNMENT**

CODE	DESCRIPTION	2021 APPROVED BUDGET =N=	AMENDMENT =N=	COVID-19 RESPONSIVE ACTUAL TO DATE =N=	COVID-19 RESPONSIVE 1ST QTR 2021 =N=	BUDGET BALANCE =N=	PERCENT AGE
		A	B	C	D	E	E/C*100
701	General Public Services	-	-	-	-	-	-
703	Public Order and Safety	1,640,000,000.00	-	-	-	1,640,000,000.00	-
704	Economic Affairs	12,068,750,000.00	-	246,998,629.50	246,998,629.50	11,821,751,370.50	2.05
705	Environmental Protection	1,500,000.00	-	-	-	1,500,000.00	-
706	Housing and Community Amenities	4,155,100,000.00	-	266,370,888.32	266,370,888.32	3,888,729,111.68	6.41
707	Health	55,500,000.00	-	-	-	55,500,000.00	-
708	Recreation, Culture and Religion	-	-	-	-	-	-
709	Education	7,000,000.00	-	-	-	7,000,000.00	-
710	Social Protection	-	-	-	-	-	-
	TOTAL EXPENDITURE	17,927,850,000.00	-	513,369,517.82	513,369,517.82	17,414,480,482.18	8.46

