

**REPORT OF THE AUDITOR GENERAL**

**ON**

**BUDGET EXECUTION REPORT FOR COVID-19 RESPONSE AND RECOVERY**

**BY THE**

**ZAMFARA STATE GOVERNMENT  
FOR THE PERIOD OF**

**31<sup>ST</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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    |

