

Appendix 2A



OFFICE OF THE AUDITOR GENERAL

BLOCK A NEW SECRETARIAT COMPLEX
P.M.B. 7016, DUTSE, JIGAWA STATE

Our Ref: AUD/ADM/26/VOL.III/281

Date: 30TH JULY 2021

AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Jigawa State of Nigeria for the year ended December 31st, 2020 have been audited in accordance with section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and section 8(1) of the Jigawa State Audit Law No.5 of 2019).

The audit was conducted in accordance with International Standards on auditing and INTOSAI auditing Standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General-Purpose Financial Statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) as described in Note 2, I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, and subject to observations contained in the Report, the Financial Statements which are in agreement with books of accounts and records show a true and fair view of the Financial Position of the Government of Jigawa State for the year ended December 31st, 2020 and the transactions for the fiscal year ended on that date.

SPECIAL OPINION:

The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS Program). The expenditure framework (and receipts) are detailed in Note 50 in the attached General-Purpose Financial Statements of Jigawa State Government. In my opinion,

Note 50 presents fairly, in all material respects, the expenditures incurred (and funds received) against the SFTAS Program by the State for the year ended December 31st, 2020 (2019 and 2018) in accordance with IPSAS as described in Note. 51.

DISCLOSURE NOTE IN STATE FINANCIAL STATEMENTS FOR 2020

Jigawa State is participating in the World bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS Program). For participation in the Program, the State must fully meet the Eligibility Criteria and amount earned is determined by performance against a set of Disbursement Linked Results which terms are defined in Subsidiary Grant Agreement dated 20th November 2019. The achievement of performance by the State is verified by an Independent Verification Agent.

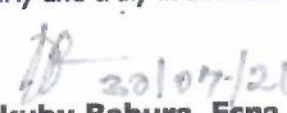
The State was found eligible to participate in the Program for 2018 and 2019 for verification and disbursements occurred during the year. Verification and disbursement for 2020 is to occur in 2021. The disbursements below were received as grants from the Federal Government in the State's (Consolidated Revenue Fund) and are reflected in the activity and balances under Note 22 (Note for cash and Bank balances)

DISCLOSURE NOTE ON COVID 19 IN 2020 FINANCIAL STATEMENT

With emergency of COVID 19 Pendermic in the year 2020, so also necessitated the need for the review and adjustment of Budgetary estimates in a response to control the Pendermic.

In this regard, the Jigawa State Government in its COVID 19 revised estimates, made a provision of funds to the tune of N16,076,127,500.00 to cater for both COVID 19 Recurrent and Capital Expenditure in the 2020 Financial Year.

I have also verified the total expenditure of N15,162,750,722.00 from COVID 19 supports Accounts and related expenditure in respect of 19 number of MDA from the State Consolidated Revenue fund as per Note No. 52 in the 2020 financial year report. The expenditure framework and receipts in respect of COVID 19 for the period under review presented fairly and truly in all material respect and quick response nature of the exercise.


Mutari Yakubu Babura, Fcna,
FRC/2021/001/00000023323
STATE AUDITOR GENERAL,
JIGAWA STATE

Appendix 2

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
COVID-19 CONSOLIDATED EXPENDITURE FOR THE YEAR, 2020
NOTE. NO. 52

| JIGAWA STATE GOVERNMENT | | | | |
|--|----------|------------------|------------------|--------------------|
| COVID-19 INCOME STATEMENT FOR THE YEAR, 2020 | | | | |
| | NOTES | N | N | COVID-19 Provision |
| REVENUES: | | | | |
| DONATIONS: | | | | |
| A. Federal Government | 1 | | | |
| B. Corporate Bodies and Individuals | 1 | 1,000,000,000.00 | | |
| | | 118,272,000.00 | | |
| C. Directly from World Bank | 1 | | 1,118,272,000.00 | |
| Sub Total | A | | 100,000,000.00 | |
| RELEASES: | | | 1,218,272,000.00 | 1,200,000,000.00 |
| Releases from FAAC Account | 2 | | | |
| Releases from FAAC Account | 3 | 1,019,949,177.19 | | |
| Sub Total | | 320,000,000.00 | | |
| Grand Total | | | 1,339,949,177.19 | |
| | | | 2,558,221,177.19 | |

[Signature]
STATE AUDITOR GENERAL
JIGAWA STATE
DATE: 20/08/21

| JIGAWA STATE GOVERNMENT | | | | |
|--|------------|------------------|------------------|--|
| COVID-19 SUPPORT ACCOUNTS INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2020 | | | | |
| | NOTES | N | N | |
| INCOME: | | | | |
| Donations | | | | |
| Releases from FAAC | 3 | 1,118,272,000.00 | | |
| Total Income | A | 320,000,000.00 | | |
| EXPENDITURE: | | | 1,438,272,000.00 | |
| Payment to FAAC A/C | 4 | | | |
| Bank Charges | 5 | 825,080,144.68 | | |
| CoVID-19 Support A/C Exp | A-4 and 5 | 62,257.40 | | |
| Total Expenditure | B | 613,048,848.50 | | |
| Surplus/(Deficit) as at 31st | A-B | | 1,438,191,250.58 | |
| | | | 80,749.42 | |


| JIGAWA STATE GOVERNMENT | | | | |
|--|-----------|-------------------|-------------------|--|
| COVID-19 CONSOLIDATED EXPENDITURE FOR THE YEAR, 2020 | | | | |
| | NOTES | N | N | |
| COVID -19 Support Acc | A-4 and 5 | | | |
| COVID -19 Related Exp | 1 | 613,048,848.50 | | |
| DAs, State Salary A/C and | 6 | 100,000,000.00 | | |
| Total Expenditure | | 14,449,701,873.50 | | |
| | | | 15,162,750,722.00 | |

| JIGAWA STATE REVISED ESTIMATE, 2020 | | | | | | | | |
|--|---|-----------------------|-----------------------|--------------------------|------------|--------------------------|--------------|-------------------------|
| COVID-19 RELATED EXPENDITURE ALLOCATION AND ACTUAL FOR THE YEAR 2020 | | | | | | | | |
| CODE | SECTORS | 2020 Estimates | | COVID-19 Provision | % COVID | (Year - to - Date, Dec.) | % COVID | COVID-19 BUDGET BALANCE |
| | | Original | Revised | | | | | |
| 01 | Admin Sector | 1,162,000,000 | | | | | | |
| 02 | Law & Justice Sector | 6,000,000 | 1,162,000,000 | 549,200,000.00 | 47% | 543,708,000.00 | 99.0% | |
| 03 | Social Sector | 6,653,363,000 | 812,000,000 | 326,000,000.00 | 40% | 105,348,200.00 | 32.3% | 5,492,000.00 |
| 04 | Economic Sector | 9,041,158,000 | 7,068,363,000 | 5,539,810,500.00 | 78% | 5,338,909,860.00 | 96.4% | 220,651,800.00 |
| | Total Capital: | 16,862,521,000 | 4,663,958,000 | 1,852,489,500.00 | 40% | 1,395,919,662.00 | 75.4% | 200,900,640.00 |
| 01 | Admin. Sector | 10,000,000 | 13,706,321,000 | 8,267,500,000.00 | 60% | 7,383,885,722.00 | 89.3% | 456,569,838.00 |
| 02 | Law & Justice Sector | - | 10,000,000 | 6,000,000.00 | 60% | 3,075,000.00 | 51.3% | 883,614,278.00 |
| 04 | Economic Sector | 6,704,500,000 | - | - | - | - | - | 2,925,000.00 |
| 03 | Social Sector | 4,489,300,000 | 5,302,500,000 | 3,296,627,500.00 | 62% | 4,170,390,000.00 | 126.5% | - |
| | Total Recurrent: | 11,203,800,000 | 5,180,900,000 | 4,506,000,000.00 | 87% | 3,605,400,000.00 | 80.0% | 873,762,500.00 |
| | TOTAL COVID-19 EXPENDITURE BY SECTOR | 28,066,321,000 | 10,493,400,000 | 7,808,627,500.00 | 74% | 7,778,865,000.00 | 99.6% | 29,762,500.00 |
| | | | 24,199,721,000 | 16,076,127,500.00 | 66% | 15,162,750,722.00 | 94.3% | 913,376,778.00 |

Issue No. 4 - Provision of Exclusion List

| Budgeted COVID-19 Expenditures (from the revised budget 2020) | | Budgeted Covid-19 Revenue | Actual Revenue received | Variance (valid exclusions) | Remark | |
|---|--|---------------------------|-------------------------|-----------------------------|----------------------|---|
| S/N | Description of Expenditure | Amount | | | | |
| | Capital and Recurrent Covid-19 Related Expenditure Provision | 16,076,127,500.00 | 1,200,000,000.00 | 1,218,272,000.00 | 18,272,000.00 | This included N1 Billion FG Covid-19 Grants of N 1bn and expectations of NO.2bn from other individuals and corporate bodies. All Receipts were paid into dedicated Covid-19 Bank Accounts maintained with UBA. The actual outturns indicated a positive variance of about 1.52% equivalent to an actual receipts of about N18.27 Million more than the expected income. This was principally due to a grant of N 0.1 billion received from NCDC which was not envisaged at the time of the 2020 budget was revised due to Covid-19. |
| | TOTAL | 16,076,127,500.00 | 1,200,000,000.00 | 1,218,272,000.00 | 18,272,000.00 | |

NB: The total Covid-19 related expenditure allocation (Revised Budget) stands at N16,076,127,500.00 and the budgeted COVID-19 Donations and Grants Revenue was N1,200,000,000.00 of which N 1,218,272,000.00 were received during the fiscal year, the remaining expenditure was financed by the state government treasury amounting to 13,944,478,722.00


STATE AUDITOR GENERAL
JIGAWA STATE
 DATE: 20/08/21