

GOVERNMENT OF BENUE STATE OF NIGERIA

OFFICE OF THE STATE AUDITOR GENERAL
MAKURDI, BENUE STATE



THE FOOD BASKET OF THE NATION
P.M.B. 102064
Makurdi



All Communications should be addressed
to the State Auditor General

Our Ref No:.....

Date:..... 26th November, 2020

AUDIT CERTIFICATE

Benue 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.

The monthly budget execution reports of the Government of Benue State of Nigeria from March, 2020 to September, 2020 on the COVID-related funds had been submitted to me.

The reports 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 Section 5(1) of Benue State Audit Law of 1981.

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

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

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

Office of the State Auditor- General,
State Secretariat,
P.M.B 102064,
Makurdi- Benue State.

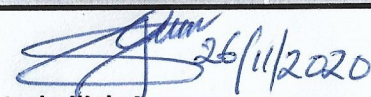
(EKIRIGWE, AMOS ODEGE, CNA)
Auditor- General.
Benue State.

BENUE STATE GOVERNMENT: COVID-19 BUDGET EXECUTION REPORT (REVENUE) FOR AUGUST, 2020

In Naira, unless stated otherwise		REQUIRED	REQUIRED	REQUIRED	REQUIRED	REQUIRED	REQUIRED
Expenditure Item	Note	Original approved Budget	2020 amended budget (COVID-responsive)	Monthly COVID-responsive budget 2020 (Starting from	Actual COVID-responsive for Aug. 2020	Cumulative Actual for year(march-	VARIANCE for August
1. Opening Balance							
2. State Gov't COVID Fund / Aids and Grants/ Donations			26,754,942,729	16,052,965,632	392,167,200	392,167,200	15,660,798,432
				16,052,965,632	392,167,200	392,167,200	

BENUE STATE GOVERNMENT: COVID-19 BUDGET EXECUTION REPORT (EXPENDITURE) FOR AUGUST, 2020

3 Expenditures:		REQUIRED	REQUIRED	REQUIRED	REQUIRED	REQUIRED	REQUIRED
Recurrent:	Note	2020 original budget	2020 amended budget(COVID-responsive)	Monthly COVID-responsive budget 2020 (Starting from	Actual COVID-responsive for Aug. 2020	Cumulative Actual for year	Variance
Salaries and Wages			7,553,071,214	4,531,842,726	-	-	4,531,842,726
Overhead costs	1		2,747,711,394	1,486,626,834	302,927,453	302,927,453	1,183,699,381
Other Expenditures			-	-			
Total Recurrent			10,300,782,608	6,018,469,560	302,927,453	302,927,453	5,715,542,107
Capital	1		16,454,160,121	1,645,416,012	348,576,913	348,576,913	1,296,839,099
			26,754,942,729	7,663,885,572	651,504,366	651,504,366	7,012,381,206



Iorkpiligh Agwaza
 Accountant-General,
 Benue State.

BENUE STATE GOVERNMENT: COVID-19 BUDGET EXECUTION REPORT (REVENUE) FOR SEPTEMBER, 2020

In Naira, unless stated otherwise		REQUIRED	REQUIRED	REQUIRED	REQUIRED	REQUIRED	REQUIRED
Expenditure Item	Note	Original approved Budget	2020 amended budget (COVID-responsive)	Monthly COVID-responsive budget 2020 (Starting from Mar.	Actual COVID-responsive for Sept. 2020	Cumulative Actual for year(march-Aug)	VARIANCE for September
1. Opening Balance							
2. State Gov't COVID Fund/ Aids and Grants/Donations		1	26,754,942,729	18,728,459,904	1,000,000,000	1,392,167,200	17,336,292,704
			26,754,942,729	18,728,459,904	1,000,000,000	1,392,167,200	17,336,292,704

BENUE STATE GOVERNMENT: COVID-19 BUDGET EXECUTION REPORT (EXPENDITURE) FOR SEPTEMBER, 2020

3Expenditures:		REQUIRED	REQUIRED	REQUIRED	REQUIRED	REQUIRED	REQUIRED
Recurrent:	Note	2020 original budget	2020 amended budget(COVID-responsive)	Monthly COVID-responsive budget 2020 (Starting from Mar. 2020)	Actual COVID-responsive for Sept. 2020	Cumulative Actual for year	Variance
Salaries and Wages			7,553,071,214	5,287,149,847			5,287,149,847
Overhead costs		1	2,747,711,394	1,923,397,973	171,377,107	474,304,560	1,449,093,413
Other Expenditures							
Total Recurrent			10,300,782,608	7,210,547,820	171,377,107	474,304,560	6,736,243,260
Capital		1	16,454,160,121	11,517,912,084	168,826,768	517,403,681	11,000,508,403
			26,754,942,729	18,728,459,904	340,203,875	991,708,241	


 26/11/2020
 Iorkpiligh Agwaza
 Accountant-General,
 Benue State.

**BENUE STATE GOVERNMENT; COVID-19 BUDGET EXECUTION REPORT (REVENUE) AS
AT SEPTEMBER 30TH 2020**

NOTES TO THE ACCOUNTS:

Note 1	STATE GOVERNMENT FUND		
	Date	Amount	Total
	19/03/2020	10,000,000.00	
	27/03/2020	50,000,000.00	
	07/04/2020	100,000,000.00	
	27/05/2020	50,000,000.00	
	08/07/2020	50,000,000.00	
	04/08/2020	<u>50,000,000.00</u>	
			310,000,000.00

Note 2	Transferred from FGN		
	Sep-20	1,000,000,000.00	1,000,000,000.00

Note 3	Donations (Cash).		
	UBA	28,500,000.00	
	State EXCO	2,700,000.00	
	Perm. Sec. Forum	1,375,000.00	
	BECCIMA	1,000,000.00	
	Miva Rice	1,000,000.00	
	Access Bank	5,000,000.00	
	Oracle Ltd	5,000,000.00	
	Achado Asema	<u>4,000,000.00</u>	
			48,575,000.00

Note 4	Donation in Kind	33,592,200.00	33,592,200.00
	Grand Total		1,392,167,200.00