

REPORT OF THE
AUDITOR-GENERAL
ON COVID-19
BUDGET IMPLEMENTATION
REPORT FOR THE MONTH OF
SEPTEMBER, 2020 AND THIRD
QUARTER REPORT JULY TO
SEPTEMBER, 2020

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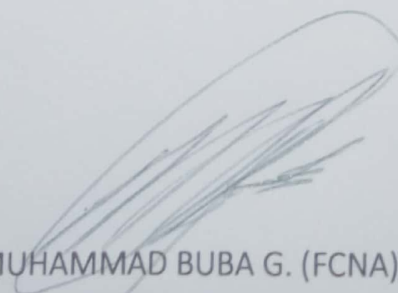
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**AUDIT CERTIFICATE
ON COVID-19 BUDGET PERFORMANCE FOR THE MONTH OF SEPTEMBER, 2020**

Gombe 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 Gombe State of Nigeria for the month of September, 2020 on the COVID related funds had been submitted to me. 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 Gombe State Audit Law 2018 Section 4(a).

In the course of the audit, I performed financial compliance audit in accordance with International Standards on Auditing (ISAs) and International Standards of Supreme Audit Institutions (“ISSALs”). 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, the published monthly reports on the COVID-19 budget implementation by Gombe 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 month ended 31stSeptember, 2020, in line with International Public Sector Accounting Standards (IPSAS) and the Applicable Laws and Regulations.


MUHAMMAD BUBA G. (FCNA)
Auditor-General
Gombe State.

NOTE 1
 AUDITED REPORT
 GOMBE STATE 2020 BUDGET PERFORMANCE
 COVID-19 BUDGET IMPLEMENTATION REPORT BY MAIN FUNCTION

Main Function Code	Main Function	Approved 2020	Budget Review	2020 Revised Budget	September 2020	Jan to September 2020	Variance	Percentage
703	Public Order and Safety	1,866,000,000.00	3,779,000,000.00	5,645,000,000.00	808,958,400.00	1,537,000,955.75	4,107,999,044.25	27.23
704	Economic Affairs	90,000,000.00	1,020,000,000.00	1,110,000,000.00	0.00	18,970,533.50	1,091,029,466.50	1.71
705	Environmental Protection	1,327,000,000.00	200,000,000.00	1,527,000,000.00	110,462,325.05	779,575,831.10	747,424,168.90	51.86
706	Housing and community Development		150,000,000.00	150,000,000.00	101,306,900.00	101,306,900.00	48,693,100.00	67.54
707	Health	1,330,000,000.00	1,300,000,000.00	2,630,000,000.00	54,473,394.16	1,015,954,499.12	1,614,045,500.88	38.63
Total:		4,613,000,000.00	6,449,000,000.00	11,062,000,000.00	1,075,201,019.21	3,452,808,719.47	7,609,191,280.53	33.45

NOTE II
AUDITED REPORT
GOMBE STATE 2020 BUDGET PERFORMANCE
COVID 19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT

Organisation Code	Description	Approved 2020	Budget Review	2020 Revised Budget	September 2020	Jan to September 2020	Variance	Percentage
<i>Administrative</i>								
11013001	Office of the Secretary to the State Government	730,000,000.00	730,000,000.00	730,000,000.00	364,500.00	722,067,500.00	7,932,500.00	98.92
16018001	Ministry of Internal Security and Ethical Orientation	600,000,000.00	-50,000,000.00	550,000,000.00	240,291.81	79,480,210.38	470,519,789.62	14.45
23001001	Ministry of Information and Culture	20,000,000.00	300,000,000.00	320,000,000.00	246,000.00	8,016,000.00	311,984,000.00	2.51
	Sub Total:	620,000,000.00	980,000,000.00	1,600,000,000.00	850,791.81	809,563,710.38	790,436,289.62	50.60
<i>Economic</i>								
15001001	Ministry of Agriculture and Animal Husbandry	90,000,000.00	20,000,000.00	110,000,000.00	0	18,970,533.50	91,029,466.50	17.25
15102001	Gombe State Agric. Dev. Program(GSADP)	1,500,000.00	0.00	1,500,000.00	0.00	0.00	1,500,000.00	0.00
15110001	Gombe State Agricultural Supply Company (GOSAC)	1,090,000,000.00	150,000,000.00	1,240,000,000.00	800,000,000.00	800,000,000.00	440,000,000.00	64.52
22001001	Ministry of Commerce, Industry and Tourism	500,000,000.00	500,000,000.00	500,000,000.00	0.00	0.00	500,000,000.00	0.00
52102001	Gombe State Water Board	150,000,000.00	150,000,000.00	150,000,000.00	101,306,900.00	101,306,900.00	48,693,100.00	67.54
	Sub Total:	1,181,500,000.00	820,000,000.00	2,001,500,000.00	901,306,900.00	920,277,433.50	1,081,222,566.50	45.98
<i>Law And Justice</i>								
18011001	Judicial Service Commission	1,500,000.00	0.00	1,500,000.00	0.00	0.00	1,500,000.00	0.00
26051001	High Court of Justice	11,000,000.00	-5,000,000.00	6,000,000.00	0.00	0.00	6,000,000.00	0.00
	Sub Total:	12,500,000.00	-5,000,000.00	7,500,000.00	0.00	0.00	7,500,000.00	0.00
<i>Social</i>								
13001001	Ministry of Youth and Sports Development	15,000,000.00	985,000,000.00	1,000,000,000.00	0.00	0.00	1,000,000,000.00	0.00
14001001	Ministry of Women Affairs & Social Development	6,000,000.00	994,000,000.00	1,000,000,000.00	0.00	0.00	1,000,000,000.00	0.00
17001001	Ministry of Education	200,000,000.00	200,000,000.00	200,000,000.00	4,336,000.00	40,000,000.00	160,000,000.00	20.00
17018001	State Polytechnic Bajoga	10,000,000.00	10,000,000.00	10,000,000.00	0.00	0.00	10,000,000.00	0.00
17020001	College of Education Billiri	10,000,000.00	10,000,000.00	10,000,000.00	0.00	0.00	10,000,000.00	0.00
17021001	Gombe State University	10,000,000.00	10,000,000.00	10,000,000.00	300,000.00	300,000.00	9,700,000.00	3.00
17022001	Gombe State University of Science and Technology Kumo	10,000,000.00	10,000,000.00	10,000,000.00	0.00	0.00	10,000,000.00	0.00
21001001	Ministry of Health	6,554,000,000.00	2,701,000,000.00	9,255,000,000.00	410,416,853.10	4,512,952,783.97	4,742,047,216.03	48.77

NOTE II CONTINUE

AUDITED REPORT
 GOMBE STATE 2020 BUDGET PERFORMANCE
 COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT

Organisation Code	Description	Approved 2020	Budget Review 2020 Revised Budget	September 2020 Jan to September 2020	Variance	Percentage
21011001	College of Nursing	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
21016001	College of Health Technology	10,000,000.00	10,000,000.00	1,000,000.00	9,000,000.00	10.00
35001001	Ministry of Environment and Forest Resources	1,327,000.00 0.00	1,527,000,000.00	111,956,225.05	781,069,731.10	51.15
	Sub Total:	7,902,000.00	13,042,000,000.00	528,009,078.15	5,335,322,515.07	41.20
	Total:	9,686,000.00	16,651,000,000.00	1,430,166,769.96	7,065,163,658.95	42.56

**NOTE III
AUDITED REPORT
GOMBE STATE 2020 BUDGET PERFORMANCE
COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION**

Economic Code	Description	Approved 2020	Budget Review	2020 Revised Budget	September 2020	Jan to September 2020	Variance	Percentage
RECURRENT EXPENDITURE								
21020105	Entertainment Allowance	1,000,000.00	0.00	1,000,000.00	0.00	0.00	1,000,000.00	0.00
21020107	Domestic Staff Allowance	1,500,000.00	0.00	1,500,000.00	0.00	0.00	1,500,000.00	0.00
21020108	Shift Allowance	275,000,000.00	0.00	275,000,000.00	22,600,517.09	183,634,764.83	91,365,235.17	66.78
21020111	Hazard Allowance	230,000,000.00	0.00	230,000,000.00	16,934,067.05	16,934,067.05	213,065,932.95	7.36
21020115	Domestic Staff Allowance (Directors)	1,500,000.00	0.00	1,500,000.00	0.00	0.00	1,500,000.00	0.00
21020131	Call Duty - Pharmacist/Lab Scientist	120,000,000.00	0.00	120,000,000.00	10,704,700.00	86,334,640.00	33,665,360.00	71.95
21020132	Call Duty - Doctors	200,000,000.00	0.00	200,000,000.00	18,409,560.00	134,213,045.16	65,786,954.84	67.11
21010101	Basic Salary	4,101,000,000.00	1,500,000.00	4,102,500,000.00	323,312,159.24	2,985,003,262.25	1,117,496,737.75	72.76
22020341	EPRC Activities and Expenses		100,000,000.00	100,000,000.00	0.00	0.00	100,000,000.00	0.00
22020342	COVID-19 Task Force		500,000,000.00	500,000,000.00	3,600,000.00	106,196,050.00	393,803,950.00	21.24
22020343	Wash Activities in Schools [COVID-19 State Wide]		200,000,000.00	200,000,000.00	5,636,000.00	41,300,000.00	158,700,000.00	20.65
22021003	Publicity & Advertisements/Awareness	20,000,000.00	300,000,000.00	320,000,000.00	246,000.00	8,016,000.00	311,984,000.00	2.51
22021055	Disease Control	10,000,000.00	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0.00
22021059	Health Management Information System	10,000,000.00	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0.00
22021061	Emergency Situation Service	18,000,000.00	0.00	18,000,000.00	0.00	0.00	18,000,000.00	0.00
22020609	Sports, Games and Clinic	10,000,000.00	-5,000,000.00	5,000,000.00	0.00	0.00	5,000,000.00	0.00
22020648	Anti Banditory Operations	20,000,000.00	50,000,000.00	70,000,000.00	0.00	0.00	70,000,000.00	0.00
22020681	Public Order Compliance		100,000,000.00	100,000,000.00	0.00	77,665,250.00	22,334,750.00	77.67
22020101	Local Travel and Transport - Training	5,000,000.00	0.00	5,000,000.00	0.00	0.00	5,000,000.00	0.00
22020213	Hospitals Running Cost	50,000,000.00	0.00	50,000,000.00	2,700,000.00	27,000,000.00	23,000,000.00	54.00
Sub Total:		5,073,000,000.00	1,246,500,000.00	6,319,500,000.00	404,143,003.38	3,666,297,079.29	2,653,202,920.71	58.80
CAPITAL								
23050101	Research and Development	150,000,000.00	450,000,000.00	600,000,000.00	54,473,394.16	504,488,212.35	95,511,787.65	84.08
23050103	Monitoring and Evaluation	200,000,000.00	-100,000,000.00	100,000,000.00	0.00	0.00	100,000,000.00	0.00
23050108	Other Non Tangible Assets	421,000,000.00	1,799,000,000.00	2,220,000,000.00	0.00	0.00	2,220,000,000.00	0.00
23050111	Agricultural Inputs	1,090,000,000.00	150,000,000.00	1,240,000,000.00	800,000,000.00	800,000,000.00	440,000,000.00	64.52

NOTE III CONT.
GOMBE STATE 2020 BUDGET PERFORMANCE
COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION

Economic Code	Description	Approved 2020	Budget Review	2020 Revised Budget	September 2020	Jan to September 2020	Variance	Percentage
23020101	Construction/Provision of office Buildings	150,000,000.00	0.00	150,000,000.00	0.00	0.00	150,000,000.00	0.00
23020105	Construction/Provision of Water Facilities	40,000,000.00	500,000,000.00	540,000,000.00	0.00	0.00	540,000,000.00	0.00
23020106	Construction/Provision of Hospitals/Health Centres	350,000,000.00	150,000,000.00	500,000,000.00	0.00	0.00	500,000,000.00	0.00
23020113	Construction/Provision of Agricultural Facilities	40,000,000.00	0.00	40,000,000.00	0.00	18,970,533.50	21,029,466.50	47.43
23020116	Construction/ Provision of Water Ways	150,000,000.00	150,000,000.00	150,000,000.00	101,306,900.00	101,306,900.00	48,693,100.00	67.54
23020118	Construction/ Provision of Infrastructure	400,000,000.00	400,000,000.00	400,000,000.00	0.00	0.00	400,000,000.00	0.00
23060201	Loans to SME's	500,000,000.00	500,000,000.00	500,000,000.00	0.00	0.00	500,000,000.00	0.00
23040106	Environmental Sanitation	1,327,000,000.00	200,000,000.00	1,527,000,000.00	111,956,225.05	781,069,731.10	745,930,268.90	51.15
23010122	Purchase of Health/Medical Equipment	840,000,000.00	200,000,000.00	1,040,000,000.00	0.00	511,466,286.77	528,533,713.23	49.18
23010140	Purchase of General Items	730,000,000.00	730,000,000.00	730,000,000.00	364,500.00	722,067,500.00	7,932,500.00	98.92
23030105	Rehabilitation/Repairs - Hospital/Health Centres	5,000,000.00	500,000,000.00	505,000,000.00	0.00	0.00	505,000,000.00	0.00
Sub Total:		4,613,000,000.00	5,629,000,000.00	10,242,000,000.00	1,067,736,519.21	3,439,369,163.72	6,802,630,836.28	33.38
Total:		9,686,000,000.00	6,875,500,000.00	16,561,500,000.00	1,471,879,522.59	7,105,666,243.01	9,455,833,756.99	42.93

NOTE IV
AUDITED REPORT
GOMBE STATE 2020 QUARTERLY BUDGET
COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT

Organisation Code	Description	Approved 2020	Budget Review	2020 Revised Budget	July to September 2020	Jan to September 2020	Variance	Percentage
Administrative								
11013001	Office of the Secretary to the State		730,000,000.00	730,000,000.00	205,274,500.00	722,067,500.00	125,932,500.00	85.15
16018001	Ministry of Internal Security and Ethical	571,000,000.00	-98,000,000.00	550,000,000.00	720,875.43	79,480,210.38	470,519,789.62	14.45
23001001	Ministry of Information and Culture	20,000,000.00	300,000,000.00	320,000,000.00	7,936,000.00	8,016,000.00	311,984,000.00	2.51
Sub Total:		591,000,000.00	932,000,000.00	1,600,000.00	2,13,931,375.43	809,563,710.38	908,436,289.	50.60
Economic								
15001001	Ministry of Agriculture and Animal	90,000,000.00	20,000,000.00	110,000,000.00	18,970,533.50	18,970,533.50	91,029,466.50	17.24
15102001	Gombe State Agric. Dev. Program(GSADP)	1,500,000.00	0.00	1,500,000.00	115,448.28	115,448.28	1,384,551.72	7.70
15110001	Gombe State Agricultural Supply Company	1,090,000,000.00	150,000,000.00	1,240,000,000.00	800,000,000.00	800,000,000.00	440,000,000.00	64.52
22001001	Ministry of Commerce, Industry and		500,000,000.00	500,000,000.00	0.00	0.00	500,000,000.00	0.00
52102001	Gombe State Water Board		150,000,000.00	150,000,000.00	101,306,900.00	101,306,900.00	48,693,100.00	67.54
Sub Total:		1,181,500,000.	820,000,000.00	2,001,500,000	920,392,881.78	920,392,881.78	1,081,107,11	45.99
Law And Justice								
18011001	Judicial Service Commission	1,500,000.00	0.00	1,500,000.00	0.00	0.00	1,500,000.00	0.00
26051001	High Court of Justice	11,000,000.00	-5,000,000.00	6,000,000.00	0.00	0.00	6,000,000.00	0.00
Sub Total:		12,500,000.00	-5,000,000.00	7,500,000.00	0.00	0.00	7,500,000.00	
Social								
13001001	Ministry of Youth and Sports Development	15,000,000.00	985,000,000.00	1,000,000,000.00	0.00	0.00	1,000,000,000.00	0.00
14001001	Ministry of Women Affairs & Social	6,000,000.00	994,000,000.00	1,000,000,000.00	0.00	0.00	1,000,000,000.00	0.00
17001001	Ministry of Education	200,000,000.00	200,000,000.00	200,000,000.00	40,000,000.00	40,000,000.00	160,000,000.00	20.00
17018001	State Polytechnic Bajoga		10,000,000.00	10,000,000.00	0.00	0.00	10,000,000.00	0.00
17020001	College of Education Billiri		10,000,000.00	10,000,000.00	0.00	0.00	10,000,000.00	0.00
17021001	Gombe State University		10,000,000.00	10,000,000.00	300,000.00	300,000.00	9,700,000.00	3.00
17022001	Gombe State University of Science and		10,000,000.00	10,000,000.00	0.00	0.00	10,000,000.00	0.00
21001001	Ministry of Health	6,553,000,000.00	2,605,500,000.00	9,158,500,000.00	1,434,530,393.81	4,553,455,368.03	4,605,044,631.9	49.72
Sub Total:		27,053,000,000.00	2,605,500,000.00	9,158,500,000.00	1,434,530,393.81	4,553,455,368.03	4,605,044,631.9	49.72

NOTE I CONT.
AUDITED REPORT
GOMBE STATE 2020 QUARTERLY BUDGET
COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT

AUDITOR GENERAL
GOMBE STATE.

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Organisation Code	Description	Approved 2020	Budget Review	2020 Revised Budget	July to September 2020	Jan to September 2020	Variance	Percentage
21011001	Colleges of Nursing		10,000,000.00	10,000,000.00	0.00	0.00	10,000,000.00	0.00
21016001	Colleges of Health Technology		10,000,000.00	10,000,000.00	2,006,300.00	1,000,000.00	9,000,000.00	10.00
35001001	Ministry of Environment and Forest Resources	1,327,000,000.00	200,000,000.00	1,527,000,000.00	227,264,205.85	781,069,731.10	745,930,268.90	51.15
	Sub Total:	7,901,000,000.0	5,044,500,00	12,945,500,000.	1,704,287,899.66	5,375,825,099.13	7,569,674,90	41.53
	Total:	9,686,000,000.0	6,909,500,00	16,595,500,000.	2,640,802,156.87	7,131,977,068.32	9,463,522,93	42.98

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AUDITOR

NOTE V
AUDITED REPORT
GOMBE STATE 2020 QUARTERLY BUDGET PERFORMANCE
COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION

AUDITOR GENERAL GOMBE
STATE, NIGERIA

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Economic Code	Description	Approved 2020	Budget Review	2020 Revised Budget	July to September 2020	Jan to September 2020	Variance	Percentage
RECURRENT EXPENDITURE								
21020105	Entertainment Allowance	1,000,000.00	0.00	1,000,000.00	0.00	0.00	1,000,000.00	0.00
21020107	Domestic Staff Allowance	1,500,000.00	0.00	1,500,000.00	115,448.28	0.00	1,500,000.00	0.00
21020108	Shift Allowance	275,000,000.00	0.00	275,000,000.00	68,534,209.19	183,634,764.83	91,365,235.17	66.78
21020111	Hazard Allowance	230,000,000.00	0.00	230,000,000.00	50,704,989.77	16,934,067.05	213,065,932.95	7.36
21020115	Domestic Staff Allowance (Directors)	1,500,000.00	0.00	1,500,000.00	32,438,660.00	86,334,640.00	33,665,360.00	0.00
21020131	Call Duty - Pharmacist/Lab Scientist	120,000,000.00	0.00	120,000,000.00	50,611,445.16	134,213,045.16	65,786,954.84	71.95
21020132	Call Duty - Doctors	200,000,000.00	0.00	200,000,000.00	971,914,576.78	2,985,243,554.06	1,117,496,737.75	67.11
21010101	Basic Salary	4,101,000,000.00	0.00	4,102,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00
22020341	EPRC Activities and Expenses	500,000,000.00	1,500,000.00	500,000,000.00	106,196,050.00	106,196,050.00	393,803,950.00	0.00
22020342	COVID-19 Task Force	200,000,000.00	5,500,000.00	200,000,000.00	41,300,000.00	41,300,000.00	158,700,000.00	21.24
22020343	Wash Activities in Schools [COVID-19 Publicity & Advertisements/Awareness	300,000,000.00	0.00	320,000,000.00	7,936,000.00	8,016,000.00	311,984,000.00	20.65
22021055	Disease Control	10,000,000.00	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0.00
22021061	Health Management Information System	18,000,000.00	0.00	18,000,000.00	0.00	0.00	18,000,000.00	0.00
22020609	Emergency Situation Service	10,000,000.00	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0.00
22020648	Sports, Games and Clinic	10,000,000.00	-5,000,000.00	5,000,000.00	0.00	0.00	5,000,000.00	0.00
22020681	Anti Banditory Operations	20,000,000.00	0.00	20,000,000.00	0.00	0.00	20,000,000.00	0.00
22020101	Public Order Compliance	5,000,000.00	100,000,000.00	100,000,000.00	0.00	77,665,250.00	22,334,750.00	0.00
22020101	Local Travel and Transport - Training	50,000,000.00	0.00	50,000,000.00	8,100,000.00	0.00	5,000,000.00	77.67
22020213	Hospitals Running Cost	50,000,000.00	0.00	50,000,000.00	0.00	27,000,000.00	23,000,000.00	0.00
Sub Total:		5,073,000,000.00	1,102,000,000.00	6,175,000,000.00	1,337,851,379.18	3,666,537,371.10	2,508,702,920.71	58.80
CAPITAL								
23050101	Research and Development	150,000,000.00	450,000,000.00	600,000,000.00	54,473,394.16	504,488,212.35	95,511,787.65	84.08
23050103	Monitoring and Evaluation	200,000,000.00	-100,000,000.00	100,000,000.00	59,790,000.00	0.00	100,000,000.00	0.00
23050108	Other Non Tangible Assets	421,000,000.00	1,799,000,000.00	2,220,000,000.00	0.00	0.00	2,220,000,000.00	0.00
23050111	Agricultural Inputs	1,090,000,000.00	150,000,000.00	1,240,000,000.00	800,000,000.00	800,000,000.00	440,000,000.00	64.52

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AUDITOR GENERAL GOMBE STATE, NIGERIA

NOTE V CONT.

AUDITED REPORT
GOMBE STATE 2020 QUARTERLY BUDGET PERFORMANCE
COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION

AUDITOR GENERAL GOMBE STATE,
NIGERIA

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Economic Code	Description	Approved 2020	Budget Review	2020 Revised Budget	July to September 2020	Jan to September 2020	Variance	Percentage
23020101	Construction/Provision of office	150,000,000.00	0.00	150,000,000.00	0.00	0.00	150,000,000.00	0.00
23020105	Construction/Provision of Water	40,000,000.00	500,000,000.00	540,000,000.00	0.00	0.00	540,000,000.00	0.00
23020106	Construction/Provision of	350,000,000.00	150,000,000.00	500,000,000.00	0.00	0.00	500,000,000.00	0.00
23020113	Construction/Provision of Agricultural	40,000,000.00	0.00	40,000,000.00	0.00	0.00	40,000,000.00	0.00
23020116	Construction/ Provision of Water Ways	150,000,000.00	150,000,000.00	150,000,000.00	18,970,533.50	18,970,533.50	21,029,466.50	47.43
23020118	Construction/ Provision of Infrastructure	400,000,000.00	400,000,000.00	400,000,000.00	101,306,900.00	101,306,900.00	48,693,100.00	67.54
23060201	Loans to SME's	500,000,000.00	500,000,000.00	500,000,000.00	0.00	0.00	500,000,000.00	0.00
23040106	Environmental Sanitation	1,327,000,000.00	200,000,000.00	1,527,000,000.00	227,264,205.85	0.00	500,000,000.00	0.00
23010122	Purchase of Healthy/Medical Equipment	840,000,000.00	200,000,000.00	1,040,000,000.00	29,067,068.75	781,069,731.10	745,930,268.90	0.00
23010140	Purchase of General Items	730,000,000.00	730,000,000.00	730,000,000.00	29,067,068.75	511,466,286.77	528,533,713.23	51.15
23030105	Rehabilitation/Repairs - Hospital/Health	5,000,000.00	500,000,000.00	505,000,000.00	205,274,500.00	722,067,500.00	125,932,500.00	49.18
	Sub Total:	4,613,000,000.00	5,629,000,000.00	10,242,000,000.00	1,496,146,601.91	3,439,369,163.72	6,802,630,836.28	33.59
	Total:	9,686,000,000.00	6,909,500,000.00	16,595,500,000.00	2,640,802,156.87	7,131,977,068.32	9,463,522,931.68	42.98

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AUDITOR GENERAL GOMBE STATE

NOTE VI
AUDITED REPORT
GOMBE STATE 2020 QUARTELY BUDGET
COVID-19 BUDGET IMPLEMENTATION REPORT BY MAIN FUNCTION

Main Function Code	Main Function	Approved 2020	Budget Review	2020 Revised Budget	July to September 2020	Jan to September 2020	Variance	Percentage
703	Public Order and Safety	1,866,000,000.00	3,777,000,000.00	5,643,000,000.00	873,594,055.75	1,537,000,955.75	4,105,999,044.25	27.24
704	Economic Affairs	90,000,000.00	1,020,000,000.00	1,110,000,000.00	18,970,533.50	18,970,533.50	1,091,029,466.50	1.71
705	Environmental Protection	1,327,000,000.00	0.00	1,327,000,000.00	220,924,650.10	773,236,275.35	553,763,724.65	58.27
706	Housing and community Development	1,330,000,000.00	150,000,000.00	150,000,000.00	101,306,900.00	101,306,900.00	48,693,100.00	67.54
707	Health	1,330,000,000.00	1,300,000,000.00	2,630,000,000.00	83,540,462.91	1,015,954,499.12	1,614,045,500.88	38.63
Total:		4,613,000,000.00	6,247,000,000.00	10,860,000,000.00	1,298,336,602.26	3,446,469,163.72	7,413,530,836.28	33.45

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