

**REPORT OF THE
AUDITOR-GENERAL
ON COVID-19
BUDGET IMPLEMENTATION
REPORT FOR THE MONTH
OF
AUGUST, 2020**

TABLE OF CONTENT

1.	Audit Certification	
2.	Report Introduction:.....	1 - 3
3.	Note I: Revenue Report	
4.	Note II: Report by Main Function	
5.	Note III: Budget Report	
6.	Note IV: Economic Classification	

**AUDIT CERTIFICATE
ON COVID-19 BUDGET PERFORMANCE FOR THE MONTH OF
AUGUST, 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 August, 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 31st August, 2020, in line with International Public Sector Accounting Standards (IPSAS) and the Applicable Laws and Regulations.


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

27/9/2020

**REPORT OF THE AUDITOR-GENERAL ON COVID-19 BUDGET
IMPLEMENTATION REPORT FOR THE MONTH OF AUGUST, 2020**

1.0 INTRODUCTION

- 1.1 In compliance with Section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 as amended. I humbly submit herewith monthly audit report in respect of COVID-19 Budget Implementation report forwarded to me by the Gombe State Budget and Planning Office. After carefully examination and audit checks; significant observations were made and the corrected COVID - 19 Budget Implementation report by Main Function, Administrative Segment and Economic Classification herewith attached, in Note II to Note IV.
- 1.2 Revenue Inflow:- Audit examination reveals that the total sum of ₦1,275,629,320.58 stood as the revenue inflow in respect of COVID-19 intervention support/palliative from March - August, 2020. Refer to note "1" for details.
- 1.3 Out of the total revenue inflow, the sum of ₦495,000,000.00 was contributed by the Eleven Local Government Councils of Gombe State, while the sum of ₦669,820,836.00 was contributed by the State Government and the total sum of ₦110,808,484.58 was contributed by Philanthropist and other organization.
- 2.0 The Budget Implementation report for the month of August, 2020 have been audited. It was observed that Budget Performance for the month of August, 2020 under Administrative Segment reveals that the total sum of Two hundred and Five million Eight hundred thousand naira

(₦205,800,000.00) only was expended. Accordingly, the total amount expended from March to August, 2020 stood at a cumulative sum of Eight hundred and Eight million Seven hundred and Twelve thousand Nine hundred and Eighteen naira Fifty Seven kobo (₦808,712,918.57) only.

- 2.1 It was also observed that Budget Performance for the month of August, 2020 under Economic Segment indicated that no amount was expended by the State. However, the total of sum Eighteen million Nine hundred and Seventy thousand Five hundred and Thirty Three naira Fifty kobo (₦18,970,533.50) was expended from March – August, 2020 cumulatively.
- 2.2 It was further observed that Budget Performances for the month of August, 2020 under Social Segment reveals that the sum of Five hundred and One million Eight hundred and Twenty Eight thousand Eight hundred and Four naira Forty Three kobo (₦501,828,804.43) only was expended. Accordingly the total amount expended from March – August, 2020 stood as a cumulative amount of Four billion Eight hundred and Seven million Three hundred and Thirteen thousand Four hundred and Thirty Six naira Ninety Two kobo (₦4,807,313,436.92) comprising of salaries and wages for medical staff from the Ministry of Health and fumigation exercises of various COVID-19 Isolation Centres, Schools and Offices by Ministry of Environment and Forest Resources.
- 2.3 COVID-19 Palliatives:- Audit examination reveals that the total sum of Seven hundred and Twenty One million, Seven hundred and Three thousand naira (₦721,703,000.00) was expended from March – August, 2020 on the purchase and distributions of assorted foods as COVID-19 palliatives out of it, the sum of ₦202,810,000.00 was expended in the month of August, 2020 alone.

- 2.4 COVID – 19 Task Force/Intervention Control:- Audit examination reveals that the total sum of Four million Five hundred thousand naira (₦4,500,000.00) was expended by the Task Force for the month of August, 2020. However, it was further observed that the total sum of ₦552,610,868.19 stood as the cumulative expenditure incurred by the COVID-19 Task Force from March – August, 2020 on COVID Intervention Control.
- 2.5 COVID-19 Lockdown Security Monitoring Exercises:- Audit examination reveals that the Ministry of Internal Security and Ethical Orientation has expended nothing in the of August, 2020. However, it was observed from March – July, 2020 the Ministry expended a cumulative amount of ₦79,239,918.57 as COVID-19 Lockdown Security Monitoring exercise in the State.
- 2.6 COVID-19 Schools Activities:- Audit examination reveals that the Ministry of Education has expended the sum of ₦35,664,000.00 on COVID-19 guidelines protocol compliance in School located across the State from March – August, 2020.
- 2.7 COVID-19 Awareness:- Audit examination reveals that the Ministry of Information and Culture has expended the sum of ₦2,990,000.00 in the month of August, 2020 and the cumulative sum of ₦7,770,000.00 from March – August, 2020 on Public awareness related to COVID – 19 Task Force activities.

NOTE: I

GOMBE STATE GOVERNMENT

COVID-19 BUDGET EXECUTED REPORT: REVENUE FOR AUGUST, 2020

Expenditure Item	Eco-Code	Approval Budget	Budget Review	2020 Revised Budget	August	March to August 2020	Variance	Percentage
13010311	Covid - 19 Intervention	0.00	500,000,000.00	500,000,000.00	0.00	669,820,836.00	-169,820,836.00	133.97
13010413	Covid - 19 Intervention	0.00	500,000,000.00	500,000,000.00	0.00	605,808,484.58	-105,808,484.58	121.17
			1,000,000,000.00	1,000,000,000.00		1,275,629,320.58	-275,629,320.58	127.57

NOTE "II"
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	August	Jan to August 2020	Variance	Percentage
703	Public Order and Safety	1,866,000,000.00	3,779,000,000.00	5,645,000,000.00	204,303,900.00	728,042,555.75	4,916,957,444.25	12.90
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	3.11
705	Environmental Protection	1,327,000,000.00	200,000,000.00	1,527,000,000.00	111,956,225.05	669,113,506.05	857,886,493.95	43.82
707	Health	1,330,000,000.00	1,300,000,000.00	2,630,000,000.00	5,686,983.75	961,481,104.96	1,668,518,895.04	36.56
	Sub-Total	4,613,000,000.00	6,299,000,000.00	10,912,000,000.00	321,947,108.80	2,377,607,700.26	8,534,392,299.74	21.79

NOTE "III"

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

Organization Code	Description	Approved 2020	Budget Review	2020 Revised Budget	August	Jan to August 2020	Variance	Percentage
<i>Administrative</i>								
11013001	Office of the Secretary to the State Government	0.00	730,000,000.00	730,000,000.00	202,810,000.00	721,703,000.00	8,297,000.00	98.86
16018001	Ministry of Internal Security and Ethical Orientation	600,000,000.00	-50,000,000.00	550,000,000.00	0.00	79,239,918.57	443,260,081.43	15.17
23001001	Ministry of Information and Culture	20,000,000.00	300,000,000.00	320,000,000.00	2,990,000.00	7,770,000.00	312,230,000.00	2.41
	Sub-Total	620,000,000.00	980,000,000.00	1,600,000,000.00	205,800,000.00	808,712,918.57	763,787,081.43	51.43
<i>Economic</i>								
15001001	Ministry of Agriculture and Animal Husbandry	90,000,000.00	20,000,000.00	110,000,000.00	0.00	18,970,533.50	91,029,466.50	17.25
15110001	Gombe State Agricultural Supply Company (GOSAC)	1,090,000,000.00	150,000,000.00	1,240,000,000.00	0.00	0.00	1,240,000,000.00	0.00
22001001	Ministry of Commerce, Industry and Tourism	0.00	500,000,000.00	500,000,000.00	0.00	0.00	500,000,000.00	0.00
	Sub-Total	1,180,000,000.00	670,000,000.00	1,850,000,000.00	0.00	18,970,533.50	1,831,029,466.50	1.03
<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	0.00	200,000,000.00	200,000,000.00	0.00	35,664,000.00	164,336,000.00	17.83
21001001	Ministry of Health	6,554,000,000.00	2,701,000,000.00	9,255,000,000.00	389,872,579.38	4,102,535,930.87	5,152,464,069.13	44.33
35001001	Ministry of Environment and Forest Resources	1,327,000,000.00	200,000,000.00	1,527,000,000.00	111,956,225.05	669,113,506.05	857,886,493.95	43.82
	Sub-Total	7,902,000,000.00	5,080,000,000.00	12,982,000,000.00	501,828,804.43	4,807,313,436.92	8,174,686,563.08	37.03
	TOTAL	9,702,000,000.00	6,730,000,000.00	16,432,000,000.00	707,627,804.43	5,634,996,888.99	10,769,503,111.01	34.3

NOTE "IV"

GOMBE STATE 2020 BUDGET PERFORMANCE

COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION

Item Code	Description	2020 Revised Budget		August		Jan to August 2020		Variance	Percentage
		Budget Review	2020 Revised Budget	August	Jan to August 2020	August	Jan to August 2020		
	RECURRENT EXPENDITURE								
20108	Shift Allowance	275,000,000.00	275,000,000.00	22,967,498.27	161,034,247.74	113,965,752.26	58.56		
20111	Hazard Allowance	230,000,000.00	230,000,000.00	0.00	0.00	230,000,000.00	0.00		
20131	Call Duty- Pharmacist/Lab. Scientist	120,000,000.00	120,000,000.00	10,866,980.00	75,629,940.00	44,370,060.00	63.03		
20132	Call Duty - Doctors	200,000,000.00	200,000,000.00	16,110,960.00	115,803,485.16	84,196,514.84	57.91		
20101	Basic Salary	4,101,000,000.00	4,102,500,000.00	324,340,157.36	2,661,691,103.01	1,440,808,896.99	64.88		
20341	EPRC Activities and Expenses	0.00	100,000,000.00	0.00	0.00	100,000,000.00	0.00		
20342	COVID-19 Task Force	0.00	500,000,000.00	4,500,000.00	102,596,050.00	397,403,950.00	20.52		
20343	Wash activities in Schools (COVID-19 State Wide)	0.00	200,000,000.00	0.00	35,664,000.00	164,336,000.00	17.83		
21003	Public & Advertisement/Awareness	20,000,000.00	320,000,000.00	2,990,000.00	7,770,000.00	312,230,000.00	2.43		
21055	Disease Control	10,000,000.00	10,000,000.00	0.00	0.00	10,000,000.00	0.00		
21059	Health Management Information System	10,000,000.00	10,000,000.00	0.00	0.00	10,000,000.00	0.00		
21061	Emergency Situation Service	18,000,000.00	18,000,000.00	0.00	0.00	18,000,000.00	0.00		
20648	Anti Banditory Operations	20,000,000.00	70,000,000.00	0.00	0.00	70,000,000.00	0.00		
20681	Public Order Compliance	0.00	100,000,000.00	0.00	77,665,250.00	22,334,750.00	77.67		
20101	Local Travel & Transport- Training	5,000,000.00	5,000,000.00	0.00	0.00	5,000,000.00	0.00		
20213	Hospitals Running Cost	50,000,000.00	50,000,000.00	5,400,000.00	24,300,000.00	25,700,000.00	48.60		
	Sub-Total	5,059,000,000.00	6,310,500,000.00	387,175,595.63	3,262,154,075.91	3,048,345,924.09	51.70		
	CAPITAL								
350101	Research and Development (Covid 19 Intervention)	0.00	500,000,000.00	0.00	450,014,818.19	49,985,181.81	90.00		
350103	Monitoring and Evaluation	200,000,000.00	100,000,000.00	0.00	0.00	100,000,000.00	0.00		
350108	Other Non Tangible Assets	421,000,000.00	2,220,000,000.00	0.00	0.00	2,220,000,000.00	0.00		
350111	Agricultural Inputs (Fertilizer)	1,090,000,000.00	1,240,000,000.00	0.00	0.00	1,240,000,000.00	0.00		
20101	Construction/Provision of Office Buildings	150,000,000.00	150,000,000.00	0.00	0.00	150,000,000.00	0.00		

NOTE "IV" Cont

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

Economic Code	Description	Approved 2020	Budget Review	2020 Revised Budget	August	Jan to August 2020	Variance	Percentage
23021105	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 Hospital/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
23020118	Construction/Provision of Infrastructure	0.00	400,000,000.00	400,000,000.00	0.00	0.00	400,000,000.00	0.00
23060201	Loans to SME's	0.00	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	111,956,225.00	669,113,506.05	857,886,493.95	43.82
23010122	Purchase of Health/Medical Equipment	840,000,000.00	200,000,000.00	1,040,000,000.00	5,686,983.75	511,466,286.77	528,533,713.23	49.18
23010140	Purchase of General Items	0.00	850,000,000.00	850,000,000.00	202,810,000.00	721,703,000.00	128,297,000.00	84.91
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	2,212,000,000.00	2,650,000,000.00	4,862,000,000.00	320,453,208.75	1,921,253,326.32	2,940,746,673.68	39.52
	TOTAL	7,271,000,000.00	3,901,500,000.00	11,172,500,000.00	707,628,804.38	5,183,407,402.23	5,989,092,597.77	46.40