

AN ADDENDUM

REPORT OF THE

AUDITOR-GENERAL

ON THE ACCOUNTS OF GOMBE

STATE GOVERNMENT AS

REGARDS COVID-19

BUDGET IMPLEMENTATION

REPORT FOR THE YEAR ENDED

31ST DECEMBER, 2021

SECRET

OFFICE OF THE AUDITOR GENERAL GOMBE STATE

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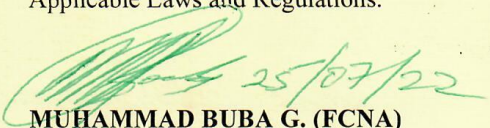
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AUDIT CERTIFICATE ON COVID-19 BUDGET PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2021

The budget execution reports of the Government of Gombe State of Nigeria for year ended 31st December, 2021 on the COVID -19 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, State and Local Government Audit Law 2021 Section 11 (a & b).

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 reports on the related COVID-19 budget implementation by Gombe State, presents fairly and completely in all material respects, expenditures incurred against the COVID-19 recovery Program by the State for the year-ended 31st December, 2021, in line with International Public Sector Accounting Standards (IPSAS) and the Applicable Laws and Regulations.


MUHAMMAD BUBA G. (FCNA)
AUDITOR-GENERAL
GOMBE STATE

DISCLOSURE IN THE GOMBE STATE AUDITED FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021 ON COVID 19 BUDGET AND EXPENDITURE.

Gombe State Government had a total budget of One Hundred and Twenty Billion, Three Hundred and Forty Six million, Five Hundred and Thirty-Six Thousand Six Hundred and Twenty-Six Naira (₦120,346,536,626.00) only for the year 2021 and tagged 5.5% as Covid 19 budget of Six Million, Six Hundred and Twelve Million Naira (₦6,612,000,000.00) due to the importance of Covid 19 management in the State. Find here with an addendum to the Audit Report on the Accounts of Gombe State Government for the year ended 31st December, 2021 as regards to the Audited Covid 19 Budget Implementation Report by Economic Classification as detailed in various Economic Codes showed below:

AUDITED REPORT GOMBE STATE 2021 BUDGET PERFORMANCE COVID 19 BUDGET IMPLEMENTATION REPORT

Programme Code	Project Name	MDA	2021 APPROVED BUDGET N	2021 BUDGET PERFORMANCE N	% PERFORM MANCE
	RECURRENT EXPENDITURE				
196100100101	Humanitarian and Social Palliatives	016100100100 - Office of the Secretary to the State Government	100,000,000.00	12,858,750.00	12.86
196100100102	Community and Social Development Project	016100100100 - Office of the Secretary to the State Government	50,000,000.00	-	0.00
196100100103	Government Empowerment and Enterprise Promotion [GEEP]	16100100100 - Office of the Secretary to the State Government	20,000,000.00	-	0.00
191500100138	Nigeria CARE's Project	021500100100 - Ministry of Agriculture and Animal Husbandry	200,000,000.00	-	0.00
191500100149	Fertilizer Subsidy	021500100100 - Ministry of Agriculture and Animal Husbandry	800,000,000.00	1,725,000.00	0.22
191510200111	Grown in Gombe Agricultural Revolution Programme	021510200100 - Gombe State Agric. Dev. Program(GSADP)	255,000,000.00	-	0.00
192200100116	Conditional Support Grants to Enterprises CARES	022200100100 - Ministry of Commerce, Industry and Tourism	200,000,000.00	-	0.00
193800100119	Nigeria CARES Program [P for R]	023800100100 - Budget, Planning and Development Partners Coordination	100,000,000.00	-	0.00
195200200130	Strategic Support for Water Supply [COVID - 19]	025210200100 - Gombe State Water Board	50,000,000.00	12,100,375.00	24.20
195200300441	Partnership for Expended Water Supply Sanitation and Hygeine [PEWASH]	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	250,000,000.00	250,000,000.00	100.00
191300100114	Youth Empowerment & Social Support (YESSO) World Bank Assisted	051300100100 - Ministry of Youth and Sports Development	230,000,000.00	141,714,335.27	61.61
191300100116	Youths Empowerment	051300100100 - Ministry of Youth and Sports Development	350,000,000.00	14,020,000.00	4.01
191300100117	Nigeria CAREs Project	051300100100 - Ministry of Youth and Sports Development	200,000,000.00	-	0.00
191400100119	Women Empowerment	051400100100 - Ministry of Women Affairs & Social Development	250,000,000.00	-	0.00
1931400200108	Nigeria CARE's Project	051400200100 - Gombe State Agency for Social Investment Programmes	100,000,000.00	-	0.00
192100100121	Renovation of General Billiri Hospital	052100100100 - Ministry of Health	500,000,000.00	-	0.00
192100100152	Equiping of General Hospital Bajoga	052100100100 - Ministry of Health	100,000,000.00	402,394,216.91	402.39
192100100153	Equiping of General Hospital Billiri	052100100100 - Ministry of Health	100,000,000.00	-	0.00
192100100154	Equiping of General Hospital Kumo	052100100100 - Ministry of Health	100,000,000.00	458,890,762.53	458.89
192100100174	COVID 19 Intervention and Control	052100100100 - Ministry of Health	100,000,000.00	127,996,460.00	128.00
192100100176	Project Cure	052100100100 - Ministry of Health	100,000,000.00	25,410,000.00	25.41
193500100115	Environmental Sanitation	053500100100 - Ministry of Environment and Forest Resources	1,200,000,000.00	1,515,079,575.55	126.26
193500100116	Cleaning & Fumigation Services [COVID - 19] [State Wide]	053500100100 - Ministry of Environment and Forest Resources	50,000,000.00	45,982,350.35	91.96
22021003	PUBLICITY & ADVERTISEMENT/AWARENESS	012300100100 - MINISTRY OF INFORMATION	100,000,000.00	188,748,885.30	188.75
22021030	WASH ACTIVITIES IN SCHOOLS	051700100100 - MINISTRY OF EDUCATION	105,000,000.00	100,950,750.00	96.14
21010101	BASIC SALARY (FRONT LINE WORKERS)	052101600100 - MINISTRY OF HEALTH	900,000,000.00	1,371,265,365.24	152.36
22021029	COVID-19 TASK FORCE	052101600100 - MINISTRY OF HEALTH	50,000,000.00	91,425,200.00	182.85
22021030	WASH ACTIVITIES IN SCHOOLS	051902000100 - COLLEGE OF EDUCATION BILLIRI	10,000,000.00	-	0.00
22021030	WASH ACTIVITIES IN SCHOOLS	051902140100 - GOMBE STATE UNIVERSITY	10,000,000.00	-	0.00
22021030	WASH ACTIVITIES IN SCHOOLS	051902200100 - GOMBE STATE UNI. OF SCIENCE & TECH. KUMO	15,000,000.00	-	0.00
22021030	WASH ACTIVITIES IN SCHOOLS	052101100100 - COLLEGE OF NURSING	2,000,000.00	-	0.00
22021030	WASH ACTIVITIES IN SCHOOLS	052101600100 - COLLEGE OF HEALTH TECHNOLOGY	10,000,000.00	-	0.00
22021030	WASH ACTIVITIES IN SCHOOLS	052101600100 - COLLEGE OF HEALTH TECHNOLOGY	5,000,000.00	-	0.00
	Sub Total	-	6,612,000,000.00	4,760,562,026.15	72.00

The analysis of the above table revealed that a total sum Six Million, Six Hundred and Twelve Million Naira (~~₦~~6,612,000,000.00) was budgeted and tagged as Covid 19 budget expenditure which represent 5.5% of the total original budget. It was further revealed that out of this budget figure; the State expended on Covid 19 related matters the total sum of Four Billion, Seven Hundred and Sixty Million, Five Hundred and Sixty-Two Thousand and Twenty-Six Naira, Fifteen Kobo (~~₦~~4,760,562,026.15) only, representing 72% of the Covid 19 tagged budget before excluded items. Out of the total expended the total sum of (~~₦~~212,879,400.00) was expended by the Gombe State Management Committee on Covid 19 as disclosed earlier in item 13:3 of my audit report while all other expenditure disclosed in this addendum are expended by relevant ministries, department and agencies indicated in the table above.