

**OFFICE OF THE STATE AUDITOR GENERAL
GOMBE STATE**

PERFORMANCE AUDIT REPORT

ON

**CONSTRUCTION AND FURNISHING OF CORPERS' LODGES, ECCDE
BLOCKS OF TWO CLASSROOM WITH OFFICE, MAJOR / MINOR
RENOVATIONS AND INSTALLATION OF DC SOLAR LIGHTING
SYSTEM, SUPPLY OF FURNITURES, PLAYING EQUIPMENT, DOUBLE
BUNK BEDS WITH MATTRESSES AND DRILLING OF BOREHOLES.**

**IMPLEMENTED BY THE STATE UNIVERSAL BASIC EDUCATION
BOARD (SUBEB)**

JUNE 2025

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AUDIT CERTIFICATION

I have examined the Statements of financial position, Project Performance together with the supporting documents of Gombe State Universal Basic Education Board as at 30th June, 2025, in accordance with Section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and any other relevant State Law. The audit was conducted in accordance with International Standards on Auditing and INTOSAI Auditing Standards.

SPECIAL AUDIT

I have specially conducted a Performance Audit on the construction and furnishing of Coppers' lodges, renovations, supply of furniture and equipment and drilling of boreholes in some schools of Gombe State carried out by State Universal Basic Education Board (SUBEB). I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purpose of the audit, the audit has provided me with reasonable evidence and assurances which formed the basis for my independent opinion.

MY OPINION

In my opinion the Statements of financial position all other statements and supporting accounts give a true and fair view of the State of affairs of the Board as at 30th June, 2025 especially with respect to the construction of Coppers' lodges, renovations, supply of furniture and equipment and drilling of boreholes in some schools of Gombe State. The constructions, renovation and provision of furniture and equipment and other related works have been certified subject to the comment contained in the report.



UMAR ADAMU DUKKU CNA

Ag. Auditor General,
Gombe State
24 June, 2026

EXECUTIVE SUMMARY

This performance audit was undertaken to assess the implementation of various capital development projects executed by the Gombe State Universal Basic Education Board (SUBEB) under the 2025 Universal Basic Education Commission (UBEC) Matching Grant Scheme. The projects encompassed the construction and furnishing of corporers' lodges, ECCDE blocks of two classroom with office, major / minor renovations and installation of DC Solar Lighting System, supply of furniture, playing Equipment, double bunk beds with mattresses and drilling of boreholes in some school of Gombe state.

The initiative is commendable and aligns with the broader goal of improving the quality of basic education delivery across the state. The total budgeted allocation for the projects in 2025 was **₦3,000,156,000**, while actual expenditure as at the period of audit stood at **₦2,612,201,638.44**, representing a commendable **implementation rate of 87.07%**.

While the projects generally reflect the government's commitment to enhancing learning environments, the audit also identified areas where improvements can be made in terms of timeliness, adherence to quality standards, and overall project coordination. This report presents observations and constructive recommendations aimed at strengthening future project implementation.

1.0 INTRODUCTION

The Gombe State Universal Basic Education Board (SUBEB), in collaboration with the Universal Basic Education Commission (UBEC), embarked on the execution of capital projects in 2025 through the Matching Grant mechanism. This model, jointly funded by the Federal and State Governments, is designed to bridge educational infrastructure gaps and promote equitable access to quality basic education.

As part of its oversight responsibilities, the Office of the State Auditor-General conducted this performance audit in accordance with public sector auditing standards. The aim was to assess the level of project execution, identify successes, and provide recommendations to guide future interventions.

2.0 PROJECT OVERVIEW AND SCOPE

The audited projects were awarded on **7th November 2024** and were scheduled for completion within six months. The scope of the projects was diverse and strategically targeted to address infrastructure and learning equipment needs across Gombe State

Components included:

- Construction and furnishing 32 rooms of Corpers' Lodges in Gombe Mega College, Gombe (science), Government Girls Mega College Doma and Government Mega College Dadin kowa respectively, to enhance accommodation for NYSC members.
- Construction of ECCDA blocks of two classrooms with office at Wuro-Liman Babba Akko LGA, Runde Primary School Gombe LGA, and Nasarawa Primary School Kaltugo LGA to decongest existing ones.

- Major renovation and installation of DC Solar Lighting System of Bima, swili and Balanga Houses, as well as minor renovations and installation of DC Solar Lighting System of Kalam, Morom and Hadiza Houses all at Government Girls Mega College Doma to improve safety and aesthetics.
- Provision and Supply of 3000 sets of pupils classroom furniture (Two Seater Desk), 1000 sets of ECCDE Furniture (Four Seater Desk with 4 Chairs), 3 sets of ECCDE playing Equipment at various Schools and 500 Double Bunk Beds together with 1000 Mattresses/pillows to Five (5) Mega Colleges
- Renovation of Five (5) VIP Toilet at Mega College Gombe (Science).
- Drilling of Boreholes at Government Girls Mega College Doma, Government Mega College Gombe (Science), Government Mega College Kaltungo, Nayi-Nawa Community in Akko LGA and Geotechnical/Geophysical as well as Consultancy for projects management and supervision.

Financial Summary:

- **Budgeted Amount (2025):** ₦3,000,156,000
- **Actual Expenditure:** ₦2,612,201,638.44
- **Implementation Rate: 87.07%**

3.0 PROJECT OBJECTIVES

The projects were designed to achieve the following key objectives:

- Provide conducive learning environments by upgrading educational infrastructure.
- Support rural and underserved areas with educational resources and physical structures.

- Enhance teacher and Corps member retention through better accommodation facilities.
- Ensure optimal utilization of UBEC matching grants for developmental purposes.
- Promote equitable access to quality education throughout Gombe State.

4.0 AUDIT OBJECTIVES

The main objectives of this performance audit were to:

- Assess whether the projects were implemented in line with contractual terms and specifications.
- Determine the effectiveness and efficiency of the fund utilization.
- Verify the existence and condition of completed projects.
- Identify any implementation bottlenecks and areas for improvement.
- Propose practical recommendations to strengthen project planning, execution, and monitoring.

5.0 AUDIT APPROACH AND METHODOLOGY

The audit exercise employed a multi-faceted methodology to ensure a thorough and objective evaluation. The following approaches were adopted:

- **Desk Review:** A comprehensive review of project documents, including contracts, payment records, SUBEB project files, and UBEC guidelines.
- **Field Inspections:** On-site physical verification of a representative sample of projects across various LGAs.

- **Stakeholder Engagement:** Interviews and informal discussions with school heads, community representatives, SUBEB officials, and some of the implementing contractors.

6.0 AUDIT FINDINGS

6.1.1 Effectiveness:

Achievement of objectives: The project successfully constructed three (3) new coppers lodges, renovated existing hostels, supplied furniture and playing equipment in some primaries and mega colleges of Gombe state. Furniture and equipment were supplied as planned with the exception of few areas as at the time of audit. These has improved the learning environment

Impact on Education: Beneficiary schools reported improved student attendance, enrollment and engagement due to better facilities. Teachers indicated enhanced teaching conditions

Completion rate: Approximately 87.07% of the budget was expended indicating substantial progress. However, some planned activities were delayed or partially completed due to logistical challenges as at the time of audit.

6.1.2 Efficiency

Resource Utilization: The project utilized 87.07% of the allocated budget, reflecting prudent financial management. However delay in procurement processes affected timely delivery of some materials.

Time Management: Some construction and renovation activities extended beyond the scheduled timelines, impacting overall project efficiency

Procurement Process: The procurement of furniture and equipment followed the matching grant guidelines, but some instances of delayed supply were noted.

6.1.3 Economy

Cost Management: The project demonstrated good cost control, with actual expenditures below the approved budget by approximately 12.93%. This indicates that funds were used economically without compromising quality

Value for Money: The materials and equipment procured met quality standards, ensuring durability and value for money

Use of Matching Grant: The matching grant mechanism was effectively utilized, with SUBEB providing counterpart funding as required.

6.2 Audit findings

Generally is that the audit team acknowledges the visible progress recorded under the 2025 matching grant scheme. However, certain areas require attention to further enhance impact and ensure value for money. Notable observations include:

6.2.1 Timely Completion and Work Progress

- While many projects were delivered as scheduled, a few experienced delays due to weather constraints, or logistical issues.
- Some Corpers' Lodges were at various stages of completion during the audit visit, with finishing works pending.

6.2.2 Quality of Work

- Generally, the quality of completed structures was satisfactory. However, minor issues identified during the Audit are non-critical and were resolved promptly. Upon completion, the building will be fully compliant and ready for occupancy.

6.2.3 Equipment and Furniture Supply

- Few schools are yet to receive their Furniture Supplies as result of non-completion of constructions, particularly the Corpers' lodge.

6.2.4 Contract and Procurement Documentation

- The majority of project files were found to be generally well-organized and properly maintained, indicating commendable efforts in documentation.
- Nonetheless, a few minor gaps in consistency and completeness of records were observed suggesting room for improvement in standardizing documentation practices across board.

7.0 Challenges

During the course of the audit, the team observed several operational challenges that may have affected the smooth execution and oversight of the projects. These include the following:

- **Contractor Capacity Constraints:**

While efforts were made to mobilize resources, some contractors were unable to meet expected delivery schedules, as a result of logistical challenges.

- **Resource Limitations in Project Monitoring:**

Although the State Universal Basic Education Board (SUBEB) demonstrated a commitment to supervising the works, its monitoring activities were occasionally hindered by logistical constraints and inadequate field staff.

- **Community Engagement Issues:**

While community involvement is crucial for the success of educational projects, some locations experienced low participation or lack of awareness, which may have contributed to issues such as site access constraints.

8.0 RECOMMENDATIONS

In view of the audit findings and identified implementation challenges, the following recommendations are respectfully submitted to enhance the efficiency, transparency, and impact of future projects:

8.1 Enhance Project Monitoring and Supervision

- SUBEB should develop a robust monitoring framework with clearly defined schedules and responsibilities to ensure regular oversight of project sites.
- Adequate logistics such as transportation, monitoring tools, and allowances should be provided to field officers to facilitate unhindered site visits.

8.2 Strengthen Contractor Screening and Support

- Where necessary, small or local contractors should receive targeted support or guidance, especially in mobilization, scheduling, and compliance with standards.
- Contractors with consistent performance delays or subpar delivery should be placed under closer supervision.

8.3 Promote Quality Assurance Mechanisms

- Independent technical consultants or internal quality assurance teams as well as Auditors should be deployed periodically to assess workmanship and material quality on-site.

- A checklist-based compliance system should be introduced, requiring contractors and supervisors to validate that each construction phase meets design and safety standards before payment milestones are released.

8.4 Address Delays in Furniture and Equipment Supply

- Furniture and equipment supply contracts should be synchronized with construction timelines to avoid idle or delayed delivery.
- Warehousing or interim storage solutions may be considered in cases where immediate installation is not feasible due to ongoing civil works

9.0. CONCLUSION

The implementation of the 2025 Universal Basic Education (UBE) Matching Grant projects by the Gombe State Universal Basic Education Board (SUBEB) represents a commendable stride toward improving access to quality basic education across the state. The audit exercise revealed that a significant portion of the planned projects were executed satisfactorily, with visible improvements recorded in school infrastructure, learning conditions, and accommodation facilities for Corps members.

With an overall performance rate of **87.07%**, the Board demonstrated a strong level of commitment to the proper utilization of public funds and compliance with intervention guidelines. While some operational challenges were observed particularly around timeliness, documentation, however, they do not overshadow the general progress achieved.

This audit has identified areas for improvement and offers practical recommendations to guide future project execution. With sustained attention to monitoring, contractor performance, community participation, and internal

capacity building, SUBEB can further enhance the effectiveness of its programs and deliver even greater value to the education sector.

The Office of the Auditor-General encourages continued collaboration between stakeholders—particularly UBEC, SUBEB, community leaders, and contractors—to ensure that education-related investments translate into long-term benefits for the people of Gombe State.

10.0 PRE AND POST AUDIT DISCUSSION

Before the commencement of the audit a pre- audit discussion were conducted and also prior to the finalization of this audit report, detailed discussions were held between key stakeholders for validation and feedback. The following stakeholders participated in the discussion:

- **Executive Chairman SUBEB.....**
- **SUBEB Secretary.....**
- **Director Finance.....**
- **Procurement officer.....**
- **Audit Team Lead.....**
- **Audit team Members:.....**

The meeting centered on findings, concerns on execution status, and recommendations. The Board acknowledged the highlighted gaps and expressed readiness to adjust implementation strategies and will ensure readiness to attending to all the observations highlighted.