

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

PERFORMANCE AUDIT REPORT

ON

**THE INSTALLATION OF SOLAR POWERED STREET
LIGHT IN VARIOUS AREAS OF GOMBE STATE**

**IMPLEMENTED BY THE GOMBE STATE JOINT
PROJECT DEVELOPMENT AGENCY**

JUNE 2025

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SECRET



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AUDIT CERTIFICATION

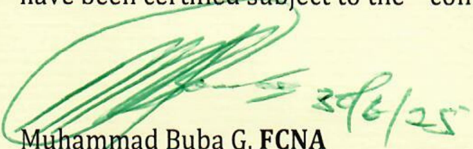
I have examined the statements of financial position, project performance together with the supporting documents of Gombe State Joint Project Development Agency as at 31st December, 2024, in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 as amended and any 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 "Street Light project carried out by Gombe State Joint Project Development Agency in arrears across the State. 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 statement of financial position all other statements and supporting accounts give a true and fair view of the state of affairs of the Agency as at 31st December, 2024 especially with respect to Street Light Projects in the State. The Street Light Project have been certified subject to the comments contained in the report.


Muhammad Buba G, FCNA
Auditor General
Gombe State

1.0 EXECUTIVE SUMMARY- This performance audit report evaluates the implementation and effectiveness of the street light project across selected Local Governments in Gombe State implemented by the Gombe State Joint Project Development Agency (GSHPDA). The contract for the project was awarded to Sigma Electric Nigeria Limited at a cost of Five billion Two hundred and Thirty million Four hundred and Thirty Six thousand Five hundred and Eighty naira (₦5,230,436,580.00).

The primary objective of the project was to enhance public safety, improve road visibility in the night, and stimulate socio-economic activities through the installation of modern street lighting infrastructure. Especially in the area of education and primary health care services.

1.1 The project was executed in Nafada, Funakaye, Kwami, Dukku and Yamaltu/ Deba Local Government Areas. The audit assesses project planning, financial management, installation quality, maintenance practices and the overall impact on community safety and economic activities in areas of education and primary health care services. The audit focused on assessing the project's effectiveness, efficiency, and economy in utilization of the total contract sum. The findings revealed significant achievements in improving street lighting which is commendable performance but also highlight areas requiring improvement, particularly in maintenance and sustainability that require management attention.

2.0 INTRODUCTION- Street lighting is a critical infrastructure component that enhances public safety, reduces crime rate, and promote economic activities especially in areas of education and primary health care services during night time. The Gombe State Government through the Gombe

State Joint Project Development Agency (GSJPDA), initiate the street light project to improve lighting across Local Government Areas especially in roads where Schools and Primary Health care facilities are located, in order to improve the security of students in boarding schools and primary health care patients. The contract for the project was awarded to Sigma Electric Nigeria Limited at a contract sum of Five billion Two hundred and Thirty million Four hundred and Thirty Six thousand Five hundred and Eight Naira (₦5,230,436,580.00) only.

2.1 This audit evaluates the performance of the project in the Local Governments of Nafada, Funakaye, Kwami, Dukku and Yamaltu/Deba to determine its effectiveness, efficiency and economy.

2.2 EFFECTIVENESS- The audit found out that the project fully achieved its intended objectives. It surely contributed and improved security and increased night time commercial activities in all the areas that benefited from the project.

2.3 EFFICIENCY- The audit findings indicate that the street light project was executed with a commendable level of efficiency, demonstrating effective utilization of resources to achieve the desired outputs.

2.4 ECONOMY- The total contract sum was within the approved budget, the audit also identified the positive improvement in commercial activities of the areas affected by the project.

3.0 OBJECTIVES OF THE AUDIT

3.1 To assess whether the street light project implemented by Gombe State Joint Project Development Agency and executed by Sigma Electric Nigeria Limited, was completed according to planned objectives and timelines

- 3.2 To evaluate financial management and utilization of the Five billion and Twenty Three million naira (₦5,023 ,000,000.00) contract sum.
- 3.3 To examine the quality and functionality of installed street light.
- 3.4 To assess the maintenance and sustainability mechanism in place.
- 3.5 To determine the impact of the project on community safety and economic activities especially as it relates to education and primary health care services.

4.0 SCOPE AND METHODOLOGY

4.1 Scope - The audit covered the street light project implementation in the following Local Government areas namely; Nafada, Funakaye, Kwami, Dukku and Yamaltu/Deba. The audit covers also the period from the project's inception to the stages of implementation, operation and completion. Specifically the audit focuses on the areas of project planning and design, procurement and contract management, implementation and installation, financial management, operational performance and impact, and maintenance and sustainability.

4.2 METHODOLOGY

- 4.2.1 Review of project documents, contracts and financial records from Gombe State Joint Project Development Agency.
- 4.2.2 Physical inspection of installed street light in the project locations.
- 4.2.3 Interviews with Gombe State Joint Project Development Agency officials, other government officials and community officials.

5.0 BACKGROUND

5.1 The street light project was initiated by the Gombe State Government as part of its broader efforts to improve urban infrastructure, enhance public safety, and stimulate economic activities across the state. Recognizing the critical role of adequate street lighting in reducing crime rates, improving road safety, and extending commercial activities into the evening hours, the project aimed to install and upgrade street lighting systems in key local government areas.

5.2 The street light project was launched on 2nd April, 2024 by Gombe State Government and implemented by Gombe State Joint Project Development Agency (GSJFDA). The contract was awarded to Sigma Electric Nigeria Limited at a cost of Five billion Two hundred and Thirty million Four hundred and Thirty Six Thousand Five hundred and Eighty naira (₦5,230,436,580.00). The project aimed to install energy efficient street light across major roads connected to schools and primary health care facilities and other public areas in Nafada, Funakaye, Kwami, Dukku and Yamaltu/Deba to enhance safety and economic activities. The project is confirmed completed on the 17th September, 2024.

6.0 FINDINGS

6.1 Physical inspection confirmed that solar powered street light poles were installed in some areas of Nafada, Funakaye, Kwami, Dukku and Yamaltu/Deba as specified in the contract agreement with Sigma Electric Nigeria Limited.

6.2 The installed poles were functional at the time of verification, providing adequate illumination, consistent with project specification.

6.3 Absence of Government Ownership Identification

6.3.1 It was absence that none of the installed solar power street light poles bore any inscriptions, labels, or government logos to indicate ownership or attribution to the Gombe State Government or the Gombe State Joint Project Development Agency (GSJDA).

6.3.2 The absence of such identification marks, inscriptions and labels and or government logos may affect public awareness of government initiatives and accountability for the project..

6.4 PROJECT PLANNING AND IMPLEMENTATION

6.4.1 Gombe State Joint Project Development Agency (GSJDA) effectively coordinated the project implementation, while Sigma Electric Nigeria Limited was responsible for execution.

6.4.2 Installations were completed within planned timelines in Nafada, Funakaye, Kwami, Dukku and Yamaltu/Deba.

6.4.3 Project planning documents were comprehensive.

6.5 FINANCIAL MANAGEMENT

The contract sum Five Billion Two hundred and Thirty million Four hundred and Thirty Six thousand Five hundred and Eighty naira (₦5,230,436,580.00) was confirmed utilized as budgeted.

6.6 QUALITY AND FUNCTIONALITY OF STREET LIGHTS

The audit verification confirmed that the installed street lights were operational at the time of inspection.

6.7 MAINTENANCE AND SUSTAINABILITY

6.7.1 Gombe State Joint Project Development Agency (GSJDA) has not established a dedicated maintenance unit within the agency, resulting in irregular maintenance activities.

6.7.2 There is no clear sustainable funding mechanism for ongoing maintenance and repairs.

6.8 IMPACT ON COMMUNITY SAFETY AND ECONOMIC ACTIVITIES

6.8.1 Community feed backs and local crimes satellites suggest a reduction in crime rates in areas with functional street lighting.

6.8.2 Community feed backs confirmed the safety of secondary school student and primary health care facility patients because of functional street lighting

7.0 CHALLENGE IDENTIFIED

7.1 Inadequate maintenance, planning and funding mechanisms; one of the most significant challenges observed in the street light project of Nafada, Funakaye, Kwami, Dukku and Yamaltu/Deba is the inadequacy of maintenance planning. While the project successfully installed functional solar power street lights, the absence of a robust and sustainable maintenance framework poses a serious risk to the long term effectiveness and sustainability of the infrastructure especially related to schools and primary health care services.

7.2 Another critical challenge identified during the audit of the solar powered street light project is the lack of awareness among stakeholders and the absence of clearly defined pre-set goals to guide project implementation, monitoring and evaluation.

8.0 RECOMMENDATIONS

- 8.1** Gombe State Joint Project Development Agency (GSJDA) should establish a dedicated maintenance team with allocated budget in the agency to ensure regular upkeep of street light.
- 8.2** Gombe State Joint Project Development Agency (GSJDA) should ensure all installed street light poles bear or clear inscriptions, labels or government logos to promote public awareness of government initiatives and enhance accountability.
- 8.3** Gombe State Joint Project Development Agency (GSJDA) should engage community, stakeholders, civil society groups in monitoring street light functionality and reporting issues promptly.
- 8.4** Gombe State Joint Project Development Agency (GSJDA). Should develop a comprehensive risk management and mitigation plan.
- 8.5** Gombe State Joint Project Development Agency (GSJDA). Should conduct capacity building to train local technicians and maintenance personnel on the specific technologies use (e.g. solar powered systems) to ensure effective trouble and repairs.

9.0 CONCLUSION

- 9.1** The audit of the solar powered street light implemented across Nafada, Funakaye, Kwami, Dukku and Yamaltu/Deba Local Government Areas reveals a commendable efforts by the Gombe State Government and the Gombe State Joint Project Development Agency (GSJDA) to enhance public infrastructure mostly in schools and in primary health care facilities and also to promote renewable energy solutions.

9.2 The physical verification confirms that the solar powered street light poles were installed and functional, contributing positively to improve street illumination, enhance public safety, security and increase economic activities during evening hours. With concerted effort and strategic improvement, the Gombe State Government can build on the successes of this project and set a strong precedent for future renewable energy initiatives.

10.0 REPORT DISCUSSION - The report was discussed with the Director General of the Agency Dr Mahmud Yusuf and his management by the audit team leader Messr Adamu Umar Dukku, CNA together with his supporting auditors Aisha Idris, CNA, Gabriel Ladan, CNA, and Hassan Jidda, CNA.

APPENDIX 'A'

LIST OF PROJECT LOCATION INITIATED BY GOMBE STATE JOINT PROJECT DEVELOPMENT AGENCY

1. YAMALTU/DEBA LOCAL GOVERNMENT

- i. Nalda Market Square
- ii. Wajari
- iii. Kwadon
- iv. Dadinkowa
- v. Hinna
- vi. Shinga
- vii. Gwani
- viii. Wade

2. DUKKU LOCAL GOVERNMENT

- i. Dukku Town

3. KWAMI LOCAL GOVERNMENT

- i. Bojude
- ii. Gadam
- iii. Kwami
- iv. Daban Fulani
- v. Jurara
- vi. Dukul

vii. Mallam Sidi

viii. Doho

4. NAFADA LOCAL GOVERNMENT

i. Nafada Town

5. FUNAKAYE LOCAL GOVERNMENT

i. Bajoga Town

APPENDIX 'B'

PROJECT LOCATION PICTURES

**SOLAR-POWERED STREET LIGHTS AT DOHO, KWAMI
LGA PASSING THROUGH HEALTH CARE CENTER**



**SOLAR-POWERED STREET LIGHTS AT DUKKU TOWN,
DUKKU LGA PASSING THROUGH GENERAL HOSPITAL**



**SOLAR-POWERED STREET LIGHTS AT JURARA, KWAMI
LGA PASSING THROUGH MATERNITY CLINIC**



**SOLAR-POWERED STREET LIGHTS AT NAFADA TOWN,
NAFADA LGA PASSING THROUGH SECRETARY**



**SOLAR-POWERED STREET LIGHTS AT BOJUDE, KWAMI LGA
PASSING THROUGH MATERNITY CLINIC (NIGHT VIEW)**



**SOLAR-POWERED STREET LIGHTS AT NALDA MARKET
KWADOM, YAMALTU/DEBA LGA**



**SOLAR-POWERED STREET LIGHTS AT BAJOGA TOWN,
FUNAKAYE LGA**



**SOLAR-POWERED STREET LIGHTS AT BAJOGA TOWN,
FUNAKAYE LGA**



**SOLAR-POWERED STREET LIGHTS AT M/SIDI, SENIOR
DISTRICT HEAD PALACE KWAMI LGA**



**SOLAR-POWERED STREET LIGHTS AT NAFADA TOWN, NAFADA LGA
PASSING THROUGH LGA SECRETARIAT**



**SOLAR-POWERED STREET LIGHTS AT BOJUDE, KWAMI
LGA PASSING THROUGH MARKET SQUARE (NIGHT VIEW)**



SOLAR-POWERED STREET LIGHTS AT BOJUDE, KWAMI LGA PASSING THROUGH MARKET SQUARE (NIGHT VIEW)



**SOLAR-POWERED STREET LIGHTS AT DABAN FULANI,
KWAMI LGA (NIGHT VIEW)**



**SOLAR-POWERED STREET LIGHTS AT JURARA,
KWAMI LGA**



