



OFFICE OF THE AUDITOR-GENERAL (STATE)


Block A, New Secretariat Complex, Oke-Mosan, P.M.B. 2028, Sapon, Abeokuta, Ogun State.

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FINDINGS ON COVID-19 BUDGET EXECUTION REPORT (REVENUE AND EXPENDITURE) FOR THIRD QUARTER 2020

1. **UNBUDGETED EXPENDITURE:** Audit scrutiny of the Records of the Palliative and other Revenue and Expenditures on Covid-19 revealed that both the Revenue and Expenditures were not planned and were therefore not included in the initial 2020 budget. This has led to the creation of revised and Covid-19 response budget for the State in year 2020.
 - **Recommendation:** The Ministry of Budget and Planning should try to create adequate contingency funds in the budget and allocation of fund for such unforeseen circumstances in future.
2. **VERIFICATION OF PALLIATIVE:** The emergence nature of all the activities relating to Covid-19 made it difficult for the Team of Auditors to carry out the physical verification of the items of palliative distributed in the State.
 - **Recommendation:** Necessary preparation should always be put in place for such unforeseen situations in future.
3. **PAYMENT VOUCHER NARRATION:** The audit examination of the Payment Vouchers presented on the Expenditures on Covid-19 revealed that most information on them was not detailed enough to reveal the real nature of the expenditure actually made on Covid-19.
 - **Recommendation:** All Payment Vouchers narration should always be detailed enough to show what the expenditure is actually meant for.
4. **SECURITY FOR STORAGE OF PALLIATIVE:** It was discovered during audit examination of the available records presented on Covid-19 that the security arrangement at the Storage Centers for the palliative was not adequate. Enough security measure should be put in place to prevent unscrupulous elements in the society from stealing items of palliatives.
 - **Recommendation:** Adequate and enough security measures should always be put in place to secure all the Government facilities.
5. **CLASSIFICATION OF EXPENDITURES:** Audit examination of the Financial Records presented for Audit scrutiny showed that the classification of the various items of expenditures on Covid-19 were not standardized. The same items of expenditures were given different treatment on records.
 - **Recommendation:** All items of same expenditures should always be classified and treated the same way in record presentation.


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