

# **GOMBE STATE GOVERNMENT**



## **CITIZENS' ACCOUNTABILITY REPORT ON THE IMPLEMENTATION OF THE 2020 BUDGET: BUDGET OF CHANGE**

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## INTRODUCTION

### About the Citizens Accountability Report

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency (State Audit office) on behalf of the government (Gombe State) to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY) 2020 and reports on State budget revenue and expenditure for 2020.

### Explanation of Key Terms used in this Report:

- Budget – unless otherwise stated, the budget refers to the Final Budget (i.e. the original budget, plus any adjustments that have been made via a supplementary budget / revised budget).
- Actual – this is the actual amount of revenue collected or expenditure incurred over the course of the year.
- Variance – for revenue items, this is calculated as Actual minus budget - a negative variance for revenues and inflows means actuals fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.
- Performance – this refers to the actual revenue / expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). A performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget.

## **Executive Summary**

The 2020 Budget of Gombe State, the Budget of Change, was passed on the 9th December 2019 and budget implementation commenced on 1st January 2020. The COVID-19 pandemic and the ensuing global economic downturn, including the reduction in crude oil price and production, was so significant that a revised budget was prepared and passed on the 15th July 2020. A supplementary budget was also prepared and subsequently passed on 30 October 2020.

Aggregate revenue performance was 80.53% of the budgeted N115.06 billion in the final budget this is equivalent to N22.40 billion shortfall – both Federation Account revenues and internally generated revenue performing in the region of 75-80%. On the expenditure side, the actual total expenditure is about N26.9 billion (25.6%) less than the budgeted amount which was N107.6 billion. A closing balance of N14.8 billion was allowed for due to the anticipated receipt of State Fiscal Transparency Accountability and Sustainability (SFTAS) grants in the final month of the year.

Capital Expenditure took the major part of the expenditure shortfall, with performance less than 60%. Much of the recurrent expenditure in 2020 was obligatory in nature so, based on the revenue short-fall; capital expenditure was largely focused on completing ongoing projects. Very few new projects, with the exception of those that targeted COVID-19 responsive matters, were started.

Health and Education sectors enjoyed the highest proportion of recurrent expenditure, whilst Works and Education received the highest proportion of capital expenditure.

Citizens projects were largely implemented as planned; albeit some minor carry over to 2021 as a result of funding short-falls.

The most material audit findings related to Un attached supporting documents (SRV, Invoice, and Receipt), Over Payment of Salary and Un accounted drug revenue fund under the Ministry of Health, Un recovered hotel bills, poor maintenance of vote book under Ministry of Trade and no supporting documents (SRV) in respect of General office expenses in most of the MDAs.

## **Section One: Budget Outturn**

The revenue performance (outturn) which shows the aggregate revenue performance is about 80.50%; thus about 19.5% less than the anticipated revenue in the budget, this is equivalent to N22.40billion naira. The critical causes of deviation include the budget financing through loans target of N18.4 billion for which only N4.5 (24.6%) billion was realized.

On the expenditure side, the actual total expenditure was N80.62 billion which is N26.8 billion (25.1%) less than the budgeted amount which was N107.6 billion. Out of the total Capital expenditure budget of N51.58 billion, the actual capital expenditure was N29.03 billion. This indicates that capital expenditure witnessed the least performance which is circa 56.3%. The inability of the state to access the desired level of financing from loan and other capital receipt resulted in the shortfall of revenue required for maximum execution of the capital budget, hence this level of performance.

Observe that personnel expenditure (employees' salaries and wages) has fared better in term of outturn. This was due to a more realistic projection as well as the state government policy on reduction of payroll frauds.

**Table 1: Budget Outturn:**

State	Gombe
Year	2020
Budget Title	Budget of Change

**Budget Outturn (Originally Approved vs Actual)**

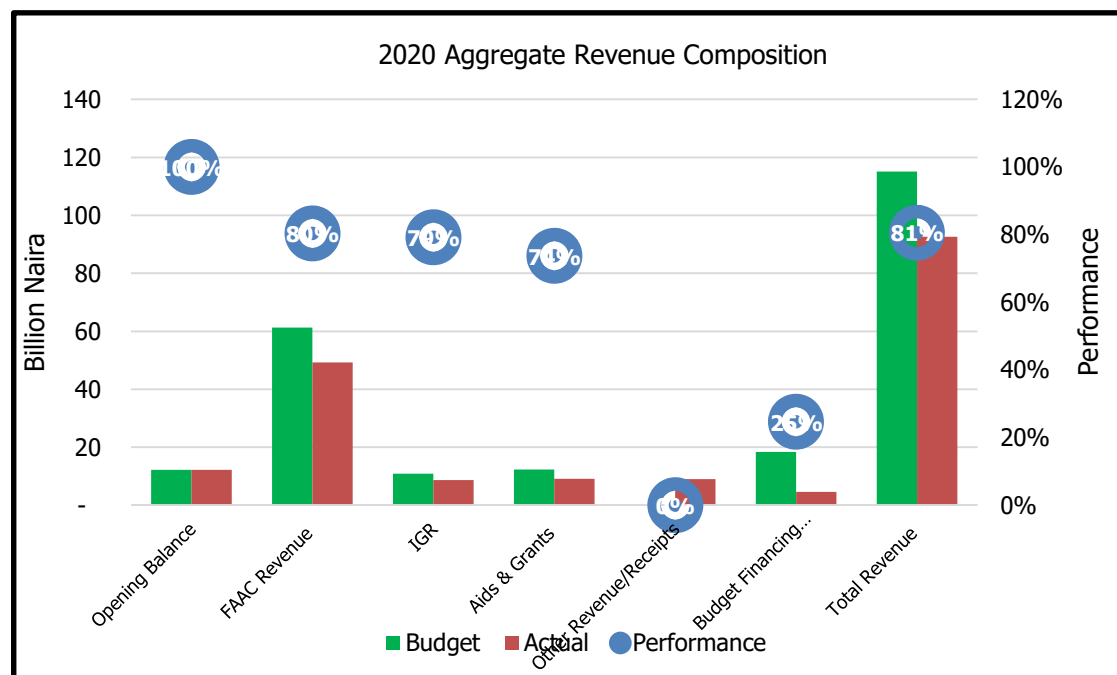
2020 Revenue Composition Performance					
2020 Aggregate Revenue Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Opening Balance	12,000,000,000	12,000,000,000	12,207,672,112	207,672,112	101.7%
FAAC Revenue	61,300,000,000	61,300,000,000	49,286,301,146	- 12,013,698,854	80.4%
IGR	11,265,595,000	11,265,595,000	8,637,425,194	- 2,628,169,806	76.7%
Aids & Grants	19,700,000,000	19,700,000,000	9,033,115,209	- 10,666,884,791	45.9%
Other Revenue/Receipts	-	-	8,961,123,538	8,961,123,538	
Budget Financing (Loans)	15,500,000,000	15,500,000,000	4,533,633,681	- 10,966,366,319	29.2%
<b>Total Revenue</b>	<b>119,765,595,000</b>	<b>119,765,595,000</b>	<b>92,659,270,880</b>	<b>- 27,106,324,120</b>	<b>77.4%</b>

**2020 Expenditure Performance by Economic Type**

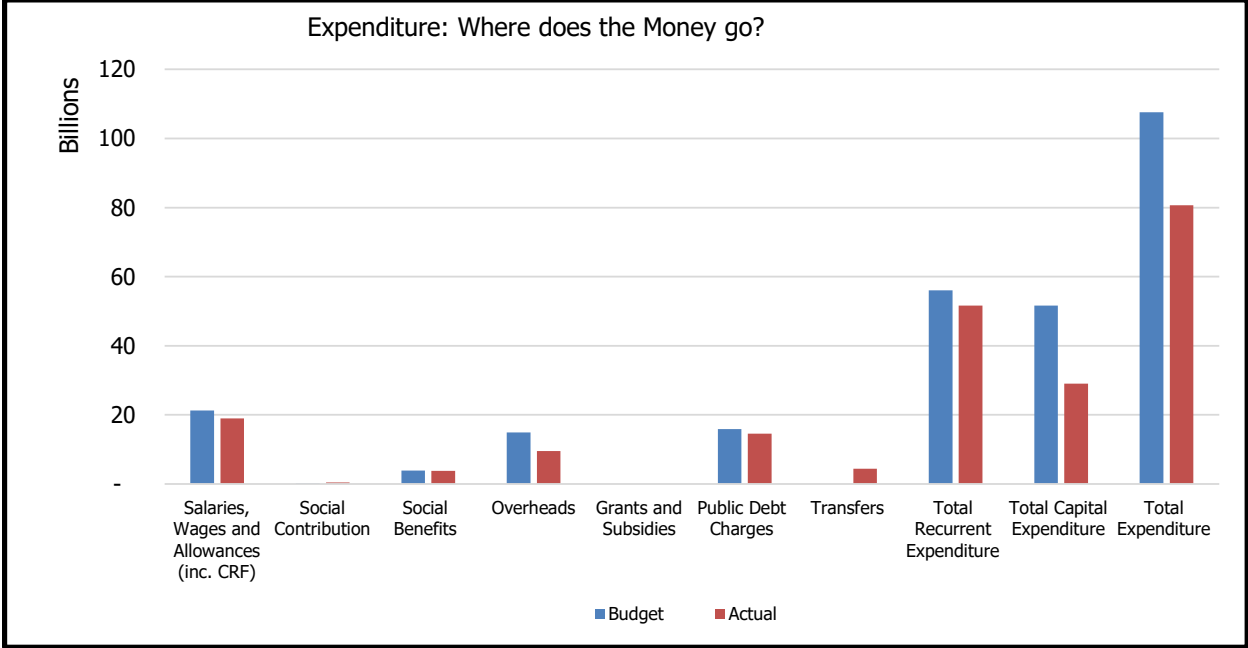
2020 Aggregate Expenditure Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	21,806,739,100	21,806,739,100	23,121,305,192	- 1,314,566,092	106.0%
Other Recurrent Expenditure	37,975,044,800	59,781,783,900	28,469,618,123	- 31,312,165,777	47.6%
Capital Expenditure	71,046,953,693	71,046,953,693	29,033,404,804	- 42,013,548,889	40.9%
<b>Total Expenditure</b>	<b>130,828,737,593</b>	<b>152,635,476,693</b>	<b>80,624,328,119</b>	<b>72,011,148,574</b>	<b>52.8%</b>

\* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget. Negative variance for expenditure items means actuals were above budget.

**Figure 1 Budget Outturn(Revenue) Graphs**



**Figure 2 Budget Outturn(Expenditure) Graphs**



## **Section 2 Revenue Outturn**

Table 2 below shows the approved and actual revenue generated internally by the State and disaggregated by sources while Table 3 outlines the revenue information from 10 performing revenue agencies in the State.

Government has continued to implement the fiscal space in a manner that would enhance IGR growth. Consequently, various IGR drive initiatives have been implemented by the State. These efforts are expected to buffer revenue available for the execution of the annual and effective delivery of services to the citizens of the state.

The total IGR performance in the last fiscal year was 79.2%. This outstanding performance was as a result of various revenue mobilization strategy put in place by the state internal revenue service aimed at enhancing revenue collection and minimizing revenue leakages by embracing technology in the revenue collection process. The IGR has two broad categories, namely the Tax Revenue and Non-tax Revenue. The outturn for the tax and non-tax revenue was 87.6% and 88.6% respectively.

The critical source of Tax Revenue for Gombe state include personal Income taxes which recorded 69.3% performance during the period under review. A key component of the personal taxes is the PAYE which recorded the highest level of performance (92.0%) because it is generally deducted at source. As indicated in the Table 2 below, over all, the actual realized fall short of the budgeted amount for all the revenue sources.

The State Board of Internal Revenue which is the highest revenue generating institution of the state had a budget of N10.9billion but N8.6 billion, equivalent to 79.2% was generated. Strengthening the BIR remains pivotal to the needed upscale in the revenue generation agenda of the state. Following the BIR are the Ministry of Agriculture which had a final budget to the tune of N1.04 billion while the actual revenue realized was N984million, representing 94.2% outturn; and Gombe State University with a budget of N692million and N252 million as actual; implying 36% performance.

Other MDAs with the highest level of outturn include the Ministry of Housing and Urban Development 194%, High Court of Justice 47% and Ministry of Lands and Survey 8.7%, Ministry of Commerce, Industry & Tourism 6.4%, Ministry of Works



& Transport 7.1%, Ministry of Education 21%, and Ministry of Health 75%. This information is presented in Table 3 below.

**Table 2: Revenue Outturn by Item**

<b>State</b>	Gombe				
<b>Year</b>	2020				
<b>Budget Title</b>	Budget of Change				
<b>Internally Generated Revenue Performance</b>					
<b>By Item</b>					
<b>IGR Items</b>	<b>2020 COVID-19 Revised Budget</b>	<b>2020 Final Budget</b>	<b>2020 Actual Amount</b>	<b>Variance*</b>	<b>Performance (%)*</b>
Tax Revenue	6,689,550,000	6,689,550,000	3,630,585,781	- 3,058,964,219	54.3%
Personal Taxes:	4,144,076,000	4,144,076,000	3,630,585,781	- 513,490,219	87.6%
Personal Income Tax (PAYE)	3,925,646,000	3,925,646,000	3,628,729,531	- 296,916,469	92.4%
Personal Income Tax (Direct Assessment Taxes)	218,430,000	218,430,000	1,856,250	- 216,573,750	0.8%
Penalty For Offences & Interest				-	
Other Personal Tax N.E.C				-	
Other Taxes:	2,545,474,000	2,545,474,000	-	- 2,545,474,000	0.0%
Sales Tax				-	
Lottery Tax/Licence				-	
Property Tax				-	
Capital Gain Taxes	3,000,000	3,000,000		- 3,000,000	0.0%
Withholding Tax	1,269,737,000	1,269,737,000		- 1,269,737,000	0.0%
Other Taxes N.E.C	1,272,737,000	1,272,737,000		- 1,272,737,000	0.0%
Non-Tax Revenue:	4,576,045,000	4,576,045,000	5,006,839,413	430,794,413	109.4%
Licences General	133,650,000	133,650,000	31,320,023	- 102,329,977	23.4%
Fees – General	1,376,655,000	1,376,655,000	658,975,081	- 717,679,919	47.9%
Fines – General	70,800,000	70,800,000	19,923,605	- 50,876,395	28.1%
Sales – General	1,215,190,000	1,215,190,000	1,101,180,853	- 114,009,147	90.6%
Earnings – General	762,870,000	762,870,000	108,084,740	- 654,785,260	14.2%
Rent On Government Buildings – General	1,380,000	1,380,000	9,205,380	7,825,380	667.1%
Rent on Land and Others – General	250,000,000	250,000,000	76,628,244	- 173,371,756	30.7%
Repayments	82,350,000	82,350,000	84,904,971	2,554,971	103.1%
Investment Income	21,450,000	21,450,000		- 21,450,000	0.0%
Interest Earned	80,000,000	80,000,000	240,647,728	160,647,728	300.8%
Reimbursement				-	
Miscellaneous Income	581,700,000	581,700,000	2,675,968,788	2,094,268,788	460.0%
<b>Independent Revenue (IGR)</b>	<b>11,265,595,000</b>	<b>11,265,595,000</b>	<b>8,637,425,194</b>	<b>- 2,628,169,806</b>	<b>76.7%</b>

\* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

**Table 3: Revenue Outturn by MDA**

<b>Internally Generated Revenue Performance</b>					
<b>By MDA:</b>					
<b>MDA</b>	<b>2020 COVID-19 Revised Budget</b>	<b>2020 Final Budget</b>	<b>2020 Actual Amount</b>	<b>Variance*</b>	<b>Performance (%)*</b>
Internal Revenue Service	5,729,700,000	5,729,700,000	3,834,020,641	- 1,895,679,359	66.9%
Ministry of Agriculture & Animal Husbandry	1,044,610,000	1,044,610,000	984,538,950	- 60,071,050	94.2%
Gombe State University	692,520,000	692,520,000	252,832,991	- 439,687,009	36.5%
Ministry of Housing & Urban Development	54,200,000	54,200,000	105,636,063	51,436,063	194.9%
High Court of Justice	77,980,000	77,980,000	36,619,480	- 41,360,520	47.0%
Ministry of Lands & Survey	387,000,000	387,000,000	33,673,401	- 353,326,599	8.7%
Ministry of Commerce, Industry & Tourism	494,000,000	494,000,000	31,740,281	- 462,259,719	6.4%
Ministry of Works & Transport	294,750,000	294,750,000	20,905,883	- 273,844,117	7.1%
Ministry of Education	25,794,000	25,794,000	5,429,230	- 20,364,770	21.0%
Ministry of Health	4,000,000	4,000,000	3,013,137	- 986,863	75.3%
Other Revenue Collecting Agencies	2,461,041,000	2,461,041,000	3,329,015,137	867,974,137	135.3%
<b>Independent Revenue (IGR)</b>	<b>11,265,595,000</b>	<b>11,265,595,000</b>	<b>8,637,425,194</b>	<b>- 2,628,169,806</b>	<b>76.7%</b>

\* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

### **Section 3 Expenditure Outturn**

Table 4 below looks at the expenditure outturn, how much expenditure was allocated to each main classification, and how much was actually spent. Broadly, capital expenditure got N51.58 billion 47.90% of the total budget size of N107.60 billion while recurrent expenditure was allocated N56.02 billion, equivalent to 52.1% of the total budget size. It should be observed that recurrent expenditure is slightly greater than capital expenditure; consequently, the share of actual capital expenditure in the total expenditure of N80.62 billion was N29.03 billion representing 36% while actual recurrent spending was N51.59 billion which is (64%). However, in terms of aggregate expenditure outturn, recurrent expenditure received about 92.1% of its final budget size while the capital expenditure outturn was 56.3%, implying about 43.7% deviation or N22.55 billion less than the final capital budget size.

The breakdown of recurrent expenditure shows that when compared with other recurrent items, salaries & wages received the highest share of N18.95 billion (23.5%); followed by public debt charges which got N14.54 billion 18% and overheads which got N9.50 billion 11.8% and then social contribution and social benefits which received N4.16 billion (5.2%).

Clearly, with the exception social benefits which performed significantly more than the final budget size with 254.9% performance, all other components of recurrent expenditure performed within the budget size. The over performance is as a result of state government resolve to clear backlog debt service charges, especially outstanding gratuities. Interestingly, public debt charges received about 18% of the total recurrent expenditure budget this is also aimed at reducing backlog debt service charges.

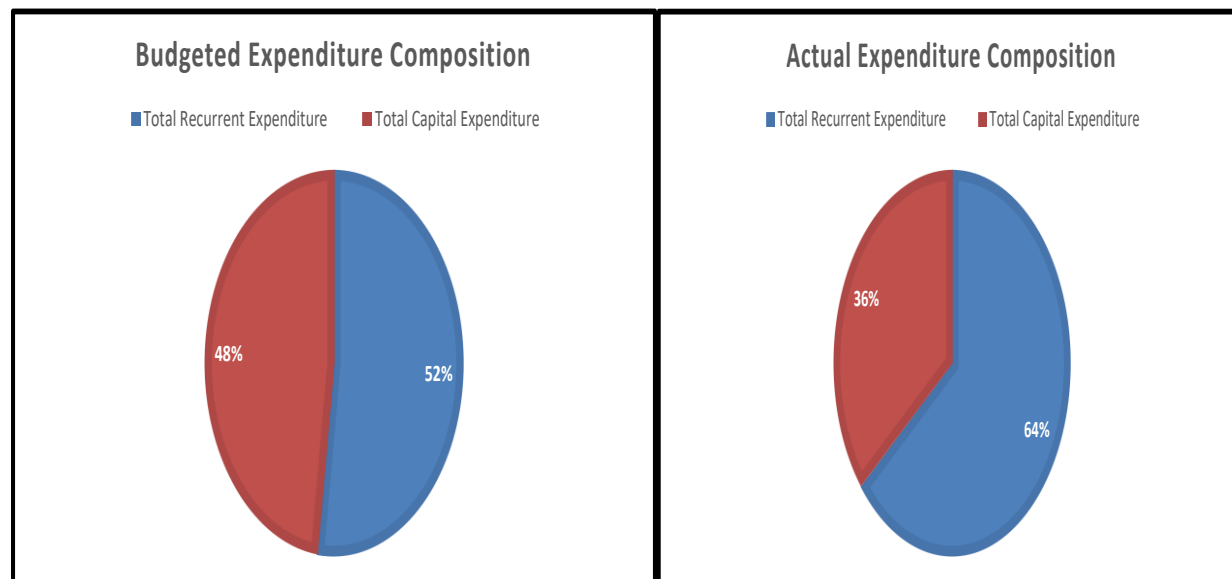
**Table 4: Expenditure Outturn**

State	Gombe
Year	2020
Budget Title	Budget of Change

Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	2020 Final Budget	Budget Share (%)	2020 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
<b>Recurrent Expenditure:</b>						
Salaries, Wages and Allowances (inc. CRF)	21,806,739,100	16.7%	18,956,974,988	24.9%	2,849,764,112	86.9%
Social Contribution	150,000,000	0.1%	382,406,682	0.5%	- 232,406,682	254.9%
Social Benefits	5,150,000,000	3.9%	3,781,923,523	5.0%	1,368,076,477	73.4%
Overheads	16,734,044,800	12.8%	9,506,241,701	12.5%	7,227,803,099	56.8%
Grants and Subsidies	-	0.0%	-	0.0%	-	-
Public Debt Charges	15,941,000,000	12.2%	14,541,660,719	19.1%	1,399,339,281	91.2%
Transfers	-	0.0%	-	0.0%	-	-
<b>Total Recurrent Expenditure</b>	<b>59,781,783,900</b>	<b>45.7%</b>	<b>47,169,207,613</b>	<b>61.9%</b>	<b>12,612,576,287</b>	<b>78.9%</b>
Total Capital Expenditure	71,046,953,693	54.3%	29,033,404,804	38.1%	42,013,548,889	40.9%
<b>Total Expenditure</b>	<b>130,828,737,593</b>	<b>100.0%</b>	<b>76,202,612,417</b>	<b>100.0%</b>	<b>54,626,125,176</b>	<b>58.2%</b>

\* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget

**Figure 2 Expenditure Composition Budget and Actual**



## Section 4 Audit Findings

### A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

Eight various payment under recurrent expenditure were observed to be payment without proper document e.g. invoice/receipt, SRV, remittance receipt amounted to the total sum of N883, 166,418.00 other queries are revenue related.

### B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

No Findings

### C: SUMMARY OF QUERIED PAYMENT VOUCHERS

Ten vouchers totaling N993.888 million as presented in table 5 below:

Table 5 below.

Top Ten Audit Queries					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Various Expenditure	2	Un attached supporting documents (SRV, Invoice, Receipt)	1,353,281	14,241,016	9.5%
Drug revolving fund	1	Un accounted drug revenue	377,058	4,872,023	7.7%
10% IGR to Local Government	1	Non Remittance 10% Share of State IGR to Local Governments	863,742,507	863,742,507	100.0%
Personnel Cost	1	Over Payment of Salary	5,825,451	5,022,386,092	0.1%
Purchase of Drugs (Revolving Fund)	1	Un accounted drug revenue	1,391,185	7,672,430	18.1%
Sundry Expenses	1	Payment without supporting documents	7,275,813	20,050,200	36.3%
Hotel bills	1	Un recovered hotel bills	110,442,134	211,250,946	52.3%
Sales Government Property	1	Payment without supporting documents	3,201,124	80,028,100	4.0%
Non deduction of PAYE	1	Loss of fund by the government	280,000	280,000	100.0%
<b>Total Number of Queries</b>	<b>10</b>		<b>993,888,552</b>	<b>6,224,523,314</b>	<b>16.0%</b>

Source: Report of the Gombe State Auditor General on 2020 AFS

### D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

No findings (not in existence).

### E: BILLS PAYABLE

No findings (Cash basis of Accounting in place)

### F: INVESTMENTS

Gombe State Investment as at the year ended 31st December 2020 was examined which put the nominal value of Investment with various companies at Six Hundred and Sixty Million, Two Hundred and Eighty Four Thousand, and Fifty Six Naira,

Ninety One Kobo (₦ 660,284,056.91) only. It was however, discovered that the nominal value given was inflated by non-existing companies. They were advised to remove them from active investment as the companies do not exist. Non-existing companies are about Eight (8) in numbers worth the total sum of Three Hundred and Thirty Six Million, One Hundred and Twenty Four Thousand, Three Hundred and Thirteen Naira, (N 336,124,315.00) only.

#### G: AIDS AND GRANTS

No findings

#### H: CONTINGENT LIABILITIES ON BANK GUARANTEES

No bank guarantees were issued or outstanding during the FY 2020.

#### I: PERFORMANCE GUARANTEES

No performance guarantees were issued or outstanding during the FY 2020.

#### J: ADHERENCE TO PROCUREMENT PROCEDURES

All procurement procedures were duly observed during the FY 2020.

## **Section 5 Audited Financial Statements**

This section outlines a breakdown on the state's audited public expenditure and revenue for the fiscal year in review. The expenditure budget figures, consolidated revenue fund and audited cash flow statements based on the audited financial statement are represented here for citizens' understanding.

The tables provide a more detailed breakdown of revenues and expenditures in 2020. Some of the highlights (major variances) are as follows:

- Statutory Allocation performed averagely even with the fall in crude oil production in 2020 (as a result of COVID-19 and its wider global impacts).
- Domestic grants also performed poorly – this is due to revenue shortages at Local Government level which results in lower than expected contributions to State managed capital projects (road construction largely).
- The drawdown of loans was also significantly lower than budget, due to over ambitious provision in the budget.
- Public debt charges (expenditure) benefited from a moratorium as a result of COVID 19 palliatives on several large principle payments – these are now captured in the 2021 budget.
- Generally expenditure was low due to low revenue performance – with cuts needing to be made across the board.
- The State still recorded a surplus on operating activities at the end of 2020.
- Total cash reserves as at the end of 2020 stood at N16.8 billion.

**Table 6 Statement of Income and Expenditure**

GOMBE STATE GOVERNMENT						
CONSOLIDATED FINANCIAL SUMMARY						
FOR THE PERIOD ENDED 31/12/2020						
	Actual 2019	Actual 2020	Original Budget2020	Final Budget2020	Variance 2020	Budget 2021
Income	7,052,186,529.79	12,207,672,111.57			12,207,672,111.57	10,000,000.00
Contribution	57,412,351,575.81	49,286,301,145.56	61,300,000,000.00	61,300,000,000.00	12,013,698,854.44	55,200,000,000.00
Generated Revenue	6,832,026,079.50	8,637,425,194.37	11,265,595,000.00	10,904,735,850.00	2,267,310,655.63	14,086,513,000.00
Miscellaneous	6,119,725,729.46	13,829,101,835.75	19,700,000,000.00	12,950,000,000.00	879,101,835.75	18,550,000,000.00
Grants Capital Receipts	5,695,200,876.80	3,409,997,333.72	5,000,000,000.00	4,500,000,000.00	1,090,002,666.28	5,000,000,000.00
Grants	6,153,163,785.36	5,551,126,203.96			5,551,126,203.96	
Yearly Receipts	82,212,468,046.93	80,713,951,713.36	97,265,595,000.00	89,654,735,850.00	8,940,784,136.64	92,836,513,000.00
Unexpended Funds Available	89,264,654,576.72	92,921,623,824.93	97,265,595,000.00	89,654,735,850.00	3,266,887,974.93	92,846,513,000.00
Economic Classification						
Investment	19,330,167,725.67	18,775,897,213.68	21,806,739,100.00	20,737,501,227.00	1,961,604,013.32	22,821,122,726.00
Transport	4,673,609,852.94	3,781,923,523.25	5,150,000,000.00	3,781,923,610.00	86.75	4,010,000,000.00
Utilities	18,715,955,670.03	9,888,648,382.91	16,734,044,800.00	14,968,632,801.00	5,079,984,418.09	16,752,337,900.00
(Including Public Debt & Social Benefit)	165,988,076.76	181,077,773.92	661,000,000.00	196,077,780.00	15,000,006.08	670,000,000.00
Foreign External Loans	412,668,231.52	616,681,867.66	400,000,000.00	616,681,900.00	32.34	400,000,000.00
Foreign Internal Loans	13,502,745,080.69	13,924,978,851.72	15,030,000,000.00	15,722,548,300.00	1,797,569,448.28	14,027,621,000.00
Grants	5,140,920,017.67	4,421,715,702.37			4,421,715,702.37	
Current Expenditure	61,942,054,655.28	51,590,923,315.51	59,781,783,900.00	56,023,365,618.00	4,432,442,302.49	58,681,081,626.00
Programme Classification						
Empowerment Through Agric	631,366,019.76	1,583,531,249.51	2,446,000,000.00	1,932,050,000.00	348,518,750.49	2,023,100,000.00
Extension – Orientation	78,176,597.81	46,907,795.75	876,500,000.00	588,200,000.00	541,292,204.25	524,500,000.00
Relief	2,984,287,995.28	984,757,228.24	1,034,220,000.00	1,754,170,000.00	769,412,771.76	595,220,000.00
Expenditure on Human Health	279,632,052.21	978,353,999.48	4,506,300,000.00	5,782,300,000.00	4,803,946,000.52	4,265,400,000.00
Technical Skills and Knowledge	3,643,214,026.07	2,814,091,945.96	7,522,759,393.00	5,616,674,393.00	2,802,582,447.04	7,354,000,000.00
Urban Development	291,206,633.78	1,472,082,736.58	2,795,000,000.00	1,964,500,000.00	492,417,263.42	2,402,000,000.00
	7,380,000.00		86,000,000.00	184,000,000.00	184,000,000.00	300,000,000.00
	292,313,224.41		476,500,000.00	559,800,000.00	559,800,000.00	564,500,000.00
Infrastructure Improvement	1,399,617,483.19	2,212,832,409.39	6,088,105,000.00	4,144,929,724.00	1,932,097,314.61	4,381,525,000.00
Resources and Rural Development	1,978,073,206.15	1,587,517,533.90	3,703,700,000.00	2,497,300,000.00	909,782,466.10	3,267,900,000.00
Information Communication & Technology		19,263,612.50	768,500,000.00	532,500,000.00	513,236,387.50	584,000,000.00
Engagement of the Private Sector	148,505,486.25	107,065,635.00	2,056,000,000.00	204,000,000.00	96,934,365.00	3,845,000,000.00
Government and Governance	6,055,130,852.87	4,921,507,010.38	18,230,869,300.00	12,914,610,101.00	7,993,103,090.62	16,636,410,000.00
	278,228,045.90	90,000.00	2,069,000,000.00	236,000,000.00	235,910,000.00	2,070,000,000.00
	12,238,220,473.21	11,619,604,927.82	17,872,500,000.00	11,978,529,557.00	358,924,629.18	12,347,000,000.00
	409,728,987.50	685,798,719.64	505,000,000.00	686,379,200.00	580,480.36	405,000,000.00
			10,000,000.00	10,000,000.00	10,000,000.00	
Expenditure by Program	30,715,081,084.39	29,033,404,804.15	71,046,953,693.00	51,585,942,975.00	22,552,538,170.85	61,565,555,000.00
Expenditure (Budget Size)	92,657,135,739.67	80,624,328,119.66	130,828,737,593.00	107,609,308,593.00	26,984,980,473.34	120,246,636,626.00
Surplus/(Deficit)	3,392,481,162.95	12,297,295,705.27	33,563,142,593.00	17,954,572,743.00	30,251,868,448.27	27,400,123,626.00
Deficit by Borrowing						
Grants	13,500,000,000.00	3,519,884,078.86	8,500,000,000.00	11,900,000,000.00	8,380,115,921.14	2,000,000,000.00
Loans	2,100,153,274.52	1,013,749,602.01	7,000,000,000.00	6,500,000,000.00	5,486,250,397.99	4,250,000,000.00
	15,600,153,274.52	4,533,633,680.87	15,500,000,000.00	18,400,000,000.00	13,866,366,319.13	6,250,000,000.00
Income	12,207,672,111.57	16,830,929,386.14	18,063,142,593.00	445,427,257.00	16,385,502,129.14	21,150,123,626.00

## **Section 6 Top Sectorial Allocation**

Tables 8, 9 and 10 outline the financial information on top Ministries, Department Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

Recurrent Expenditure - Presented in Table 8 is data on recurrent expenditure of top MDAs. It was observed that for all the sectors listed, actual expenditures were less than budget. The level of performance is 92.1% across all the MDAs/sectors and the share for each sector is similar both as a percentage of budget and actual expenditure. Administrative sector got the highest share of 16.6%, Education 12.6%, Health 7.8%, Finance and Economic Planning Sector 4.1%, Social Development and Youth Empowerment 1.3%, Law and Justice 5%, Agriculture 1.7% while infrastructure received 1%.

Capital Expenditure – Table 9 presents capital expenditure of top MDAs/sectors. The sectorial capital expenditure performance shows that only the Ministry of Works & Infrastructure received actual capital expenditure more than the amount budgeted. All the other MDAs listed had actual capital expenditure less than their respective budget size. As indicated in the table 9, infrastructure got the highest capital expenditure budget of N10.03 billion or 19.4% of the total capital expenditure budget (N51.58billion). Education received N5.92 billion, equivalent to 11.5% , Ministry of Finance and Economic Development received 3.62 billion 7% while Ministry of Agriculture got N2.10 billion (4.1%). Due to the pressure exerted by COVID -19 on the health sector recurrent spending needs, the sector received one the lowest capital expenditure which was about N2.72 billion (4%) and as low as 43% performance.

Total Expenditure – As indicated in Table 10 for the top highest spending MDAs/sectors, Ministry of Infrastructure received the highest total actual expenditure of N14.14 billion (17.4%) of the total actual expenditure N80.62 billion, followed by education which got N11.78 billion (14.6%), Administration sector received N7.91 billion (9.8%) while the health sector had an actual expenditure of N7.31 billion (9.1%) and Finance and Economic Planning got N3.7 billion (4.6%) The performance shows that only Ministry of Infrastructure had actual total expenditure more than the budgeted figure while all the other MDAs had a positive variance (actual expenditure less than the budget).



### Table 8 Top Ten Recurrent Expenditure Sectors / MDAs

State	Gombe
Year	2020
Budget Title	Budget of Change

Expenditure: Where does the Money go?							
Top Ten Recurrent Allocation by Sectors							
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure	
Education Sector	7,032,578,006	7,413,701,505	- 381,123,499	105.4%	12.6%	14.4%	
Administrative Sector	9,301,787,815	6,897,339,114	2,404,448,701	74.2%	16.6%	13.4%	
Health Sector	4,343,184,589	6,135,111,568	- 1,791,926,979	141.3%	7.8%	11.9%	
Finance & Economic Planning Sector	2,273,207,310	2,988,480,687	- 715,273,377	131.5%	4.1%	5.8%	
Law & Justice Sector	2,796,986,871	2,423,204,025	373,782,846	86.6%	5.0%	4.7%	
Agricultural Sector	960,141,502	618,728,123	341,413,379	64.4%	1.7%	1.2%	
Social Development & Youth Empowerment	712,375,000	503,823,128	208,551,872	70.7%	1.3%	1.0%	
Infrastructure Sector	547,943,880	441,564,291	106,379,589	80.6%	1.0%	0.9%	
Water Sector	369,623,924	389,495,795	- 19,871,871	105.4%	0.7%	0.8%	
Trade & Industry Sector	394,947,220	137,887,658	257,059,562	34.9%	0.7%	0.3%	
Other MDA Expenditure	27,290,589,501	23,641,587,422	3,649,002,079	86.6%	48.7%	45.8%	
<b>Total (Except Other MDA Expenditure)</b>	<b>28,732,776,117</b>	<b>27,949,335,894</b>	<b>783,440,223</b>	<b>97.3%</b>	<b>51.3%</b>	<b>54.2%</b>	
<b>Total Budgeted Expenditure</b>	<b>56,023,365,618</b>	<b>51,590,923,315</b>	<b>4,432,442,303</b>	<b>92.1%</b>			

\* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

### Table 9 Top Ten Capital Expenditure Sectors / MDAs

Top Ten Capital Allocation by Sectors							
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure	
Infrastructure Sector	10,030,826,040	13,572,934,912	- 3,542,108,872	135.3%	19.4%	46.7%	
Education Sector	5,928,019,887	4,375,740,707	1,552,279,180	73.8%	11.5%	15.1%	
Water Sector	3,023,695,072	1,587,705,534	1,435,989,538	52.5%	5.9%	5.5%	
Agricultural Sector	2,101,700,000	1,583,531,250	518,168,750	75.3%	4.1%	5.5%	
Health Sector	2,725,016,289	1,175,180,789	1,549,835,500	43.1%	5.3%	4.0%	
Administrative Sector	1,542,000,000	1,013,281,983	528,718,017	65.7%	3.0%	3.5%	
Social Development & Youth Empowerment	1,210,700,000	984,031,668	226,668,332	81.3%	2.3%	3.4%	
Finance & Economic Planning Sector	3,623,702,370	722,350,970	2,901,351,400	19.9%	7.0%	2.5%	
Law & Justice Sector	670,500,000	95,087,485	575,412,515	14.2%	1.3%	0.3%	
Trade & Industry Sector	1,038,000,000	-	1,038,000,000	0.0%	2.0%	0.0%	
Other MDA Expenditure	19,691,783,317	3,923,559,505	15,768,223,812	19.9%	38.2%	13.5%	
<b>Total (Except Other MDA Expenditure)</b>	<b>31,894,159,658</b>	<b>25,109,845,299</b>	<b>6,784,314,359</b>	<b>78.7%</b>	<b>61.8%</b>	<b>86.5%</b>	
<b>Total Budgeted Expenditure</b>	<b>51,585,942,975</b>	<b>29,033,404,804</b>	<b>22,552,538,171</b>	<b>56.3%</b>			

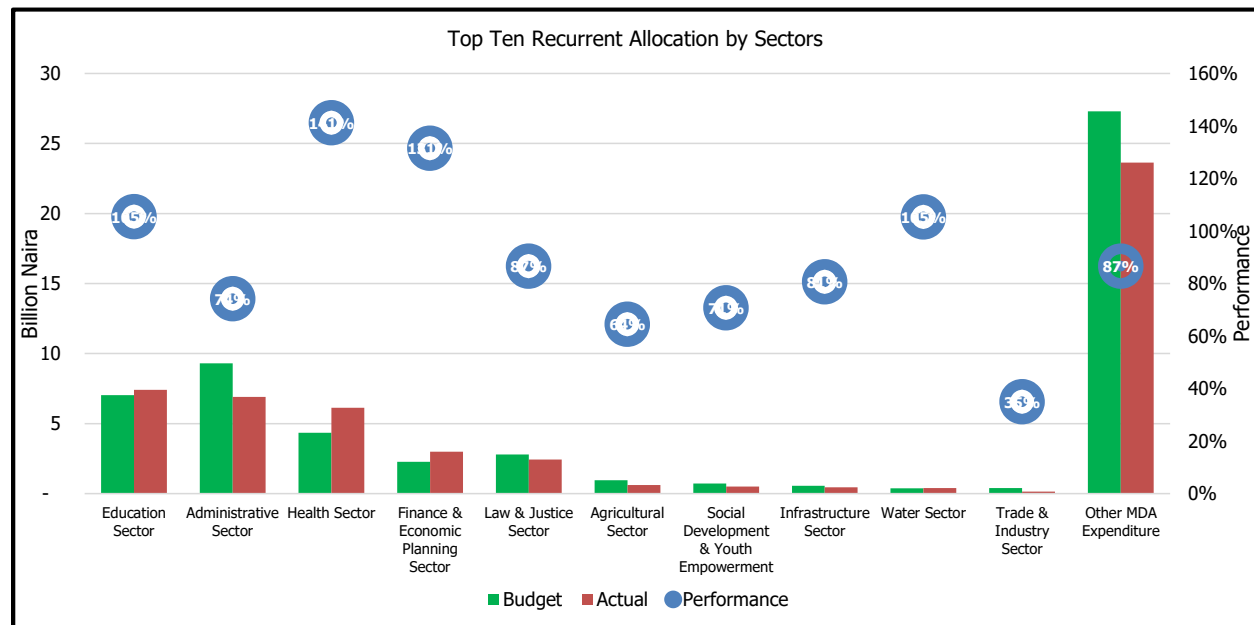
\* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

**Table 10 Top Ten Total Expenditure Sectors / MDAs**

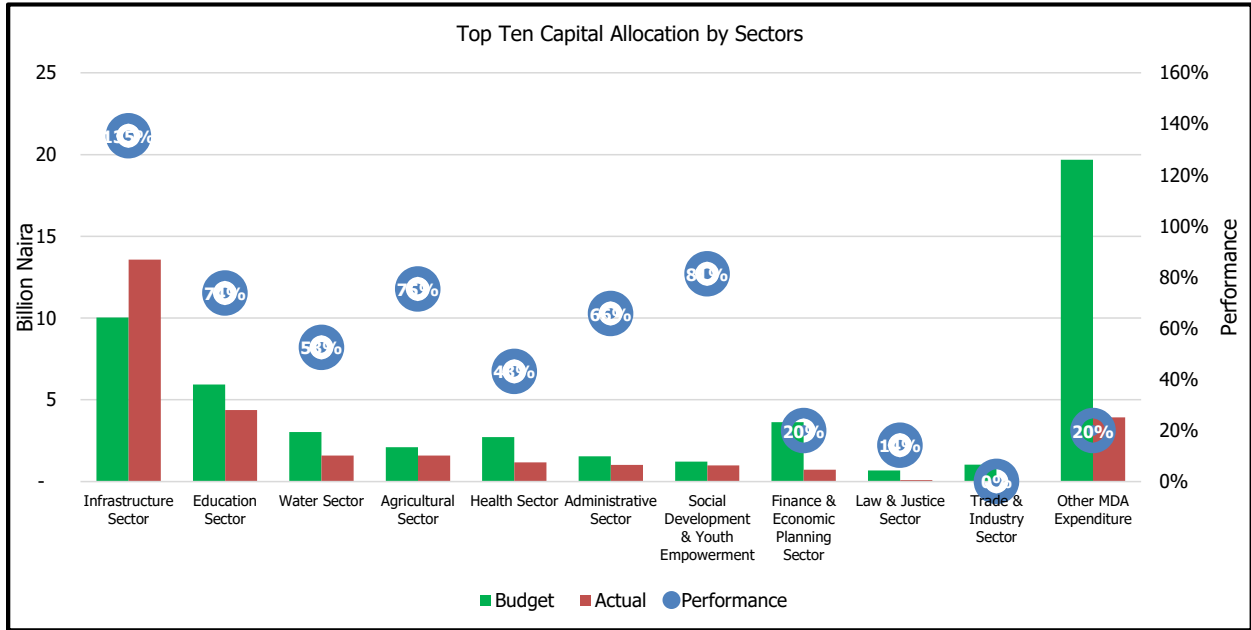
Top Ten Total Allocation by Sectors							
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure	
Infrastructure Sector	10,578,769,920	14,014,499,203	- 3,435,729,283	132.5%	9.8%	17.4%	
Education Sector	12,960,597,893	11,789,442,212	1,171,155,681	91.0%	12.0%	14.6%	
Administrative Sector	1,551,301,788	7,910,621,097	- 6,359,319,309	509.9%	1.4%	9.8%	
Health Sector	7,068,200,878	7,310,292,357	- 242,091,479	103.4%	6.6%	9.1%	
Finance & Economic Planning Sector	5,896,909,680	3,720,831,657	2,176,078,023	63.1%	5.5%	4.6%	
Law & Justice Sector	2,864,486,871	2,518,291,510	346,195,361	87.9%	2.7%	3.1%	
Agricultural Sector	3,061,841,502	2,202,259,373	859,582,129	71.9%	2.8%	2.7%	
Water Sector	3,393,318,996	1,977,201,329	1,416,117,667	58.3%	3.2%	2.5%	
Social Development & Youth Empowerment	1,923,075,000	1,487,854,796	435,220,204	77.4%	1.8%	1.8%	
Trade & Industry Sector	1,432,947,220	137,887,658	1,295,059,562	9.6%	1.3%	0.2%	
Other MDA Expenditure	56,877,858,845	27,555,146,928	29,322,711,917	48.4%	52.9%	34.2%	
<b>Total (Except Other MDA Expenditure)</b>	<b>50,731,449,748</b>	<b>53,069,181,192</b>	<b>- 2,337,731,444</b>	<b>104.6%</b>	<b>47.1%</b>	<b>65.8%</b>	
<b>Total Budgeted Expenditure</b>	<b>107,609,308,593</b>	<b>80,624,328,120</b>	<b>26,984,980,473</b>	<b>74.9%</b>			

\* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

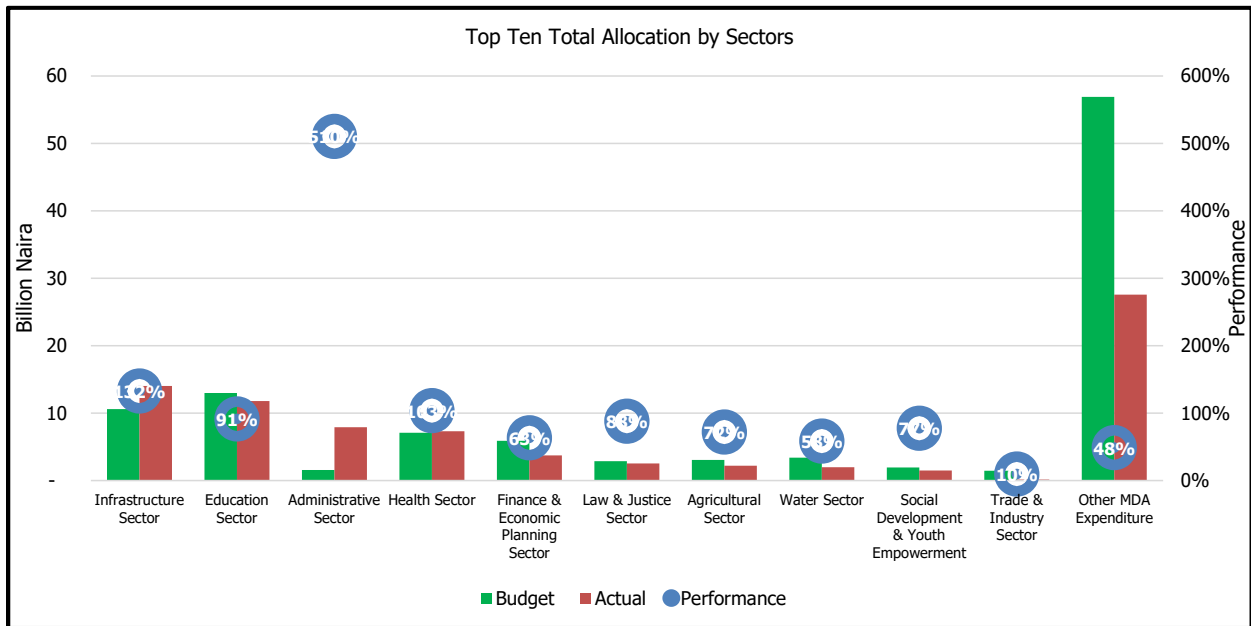
**Figure 3 Top Ten Recurrent Expenditure Sectors / MDAs Graph**



**Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph**



**Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph**



## Section 7 Top Value Capital Projects

This section outlines information on the largest 10-15 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget.

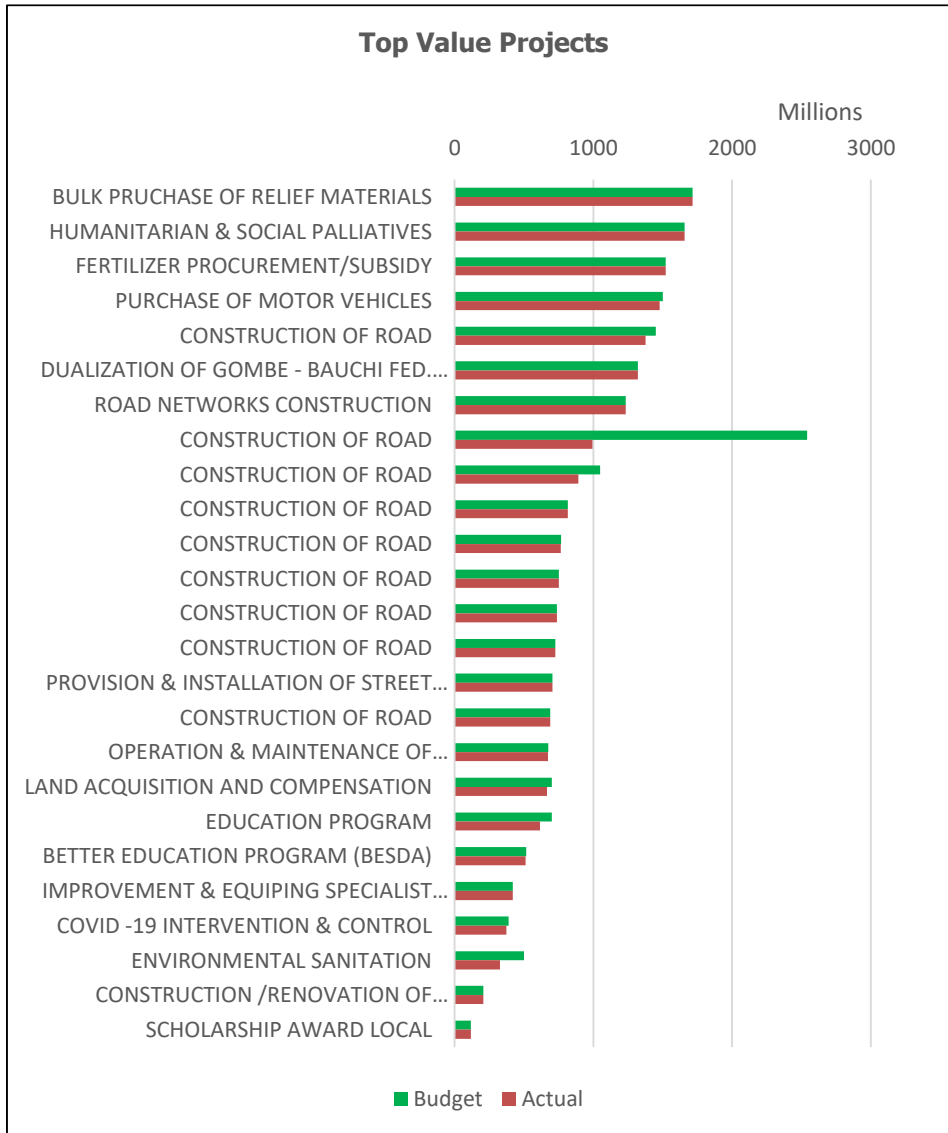
**Table 11 Top VALUE PROJECTS**

State	Gombe
Year	2020
Budget Title	Budget of Charge

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%) <sup>†</sup>	Completion Status
BULK PRCHASE OF RELIEF MATERIALS	JEKA DAFARI, GOMBE	17000063	SEMA	1,716,183,450	1,715,183,441	1,000,009	99.9%	Complete
HUMANITARIAN & SOCIAL PALLIATIVES	STATE WIDE	09000001	SSG	1,657,924,724	1,656,934,876	989,848	99.9%	Complete
FERTILIZER PROCUREMENT/SUBSIDY	STATE WIDE	01000001	Min. of Agric.	1,522,500,000	1,522,400,000	100,000	100.0%	Complete
PURCHASE OF MOTOR VEHICLES	STATE WIDE	05000179	Min of Finance	1,500,000,000	1,477,786,680	22,213,320	98.5%	Complete
CONSTRUCTION OF ROAD	GOMBE NORTH Phase I	10000001	Ministry of Works	1,450,000,000	1,377,351,721	72,648,279	95.0%	Complete
DUALIZATION OF GOMBE - BAUCHI FED. HIGHWAY	GOMBE - BAUCHI ROAD	17000034	Min. of Works	1,321,825,900	1,320,825,864	1,000,036	99.9%	Complete
ROAD NETWORKS CONSTRUCTION	MALAMINA - KURBA - GIKWA	17000019	Min. of Works	1,232,729,900	1,232,689,546	40,354	100.0%	Complete
CONSTRUCTION OF ROAD	STATE WIDE	23050101	Ministry of Works	2,540,000,000	994,500,000	1,545,500,000	39.2%	Complete
CONSTRUCTION OF ROAD	STATE WIDE	06000002	Ministry of Works	1,050,000,000	893,022,682	156,977,318	85.0%	Complete
CONSTRUCTION OF ROAD	BILLIRI	17000012	Ministry of Works	815,721,200	815,669,171	52,029	100.0%	Complete
CONSTRUCTION OF ROAD	STATE WIDE	13000746	Ministry of Works	788,000,000	765,262,500	2,737,500	99.6%	Complete
CONSTRUCTION OF ROAD	STATE WIDE	05000067	Ministry of Works	751,000,000	750,984,200	15,800	100.0%	Complete
CONSTRUCTION OF ROAD	BAMBAM - TULA YIRI	17000023	Ministry of Works	737,270,100	737,270,001	99	100.0%	Complete
CONSTRUCTION OF ROAD	MARABA JEBA - PANDI KOLA	17000089	Ministry of Works	725,400,000	725,325,625	74,375	100.0%	Complete
PROVISION & INSTALLATION OF STREET LIGHT	MALALA - ZAUNE - DUKKUYEL	17000028	Ministry of Works	706,459,100	705,859,074	600,026	99.9%	Complete
CONSTRUCTION OF ROAD	BOLTONGO - NONO	17000066	Ministry of Works	690,649,900	690,583,245	66,655	100.0%	Complete
OPERATION & MAINTENANCE OF REGIONAL WATER	DEGRI - REME - TALASE	17000037	Water Board	675,000,000	674,258,413	741,587	99.9%	Ongoing
LAND ACQUISITION AND COMPENSATION	SERVICE WIDE	13000001	Ministry of Lands	700,000,000	666,206,500	33,793,500	95.2%	Ongoing
EDUCATION PROGRAM	GOMBE	04000012	Ministry of Education	700,000,000	615,430,955	84,569,045	87.9%	Ongoing
BETTER EDUCATION PROGRAM (BESDA)	GONA - GARKO - KALSHINGI	17000021	Ministry of Education	516,250,900	511,966,007	4,284,893	99.2%	Ongoing
IMPROVEMENT & EQUIPING SPECIALIST HOSPITAL	INGAI BAUCHI - JURARA - LUBI	17000016	Ministry of Health	418,650,710	418,650,708	2	100.0%	Complete
COVID -19 INTERVENTION & CONTROL	STATE WIDE	13000001	Ministry of Health	390,000,000	374,508,582	15,491,418	96.0%	Ongoing
ENVIRONMENTAL SANITATION	STATE WIDE	04000128	Ministry of Environment	500,000,000	327,182,544	172,817,456	65.4%	Ongoing
CONSTRUCTION /RENOVATION OF GOVT BUILDING	GOMBE TOWNSHIP	17000005	Ministry of Housing	208,000,000	206,986,227	1,013,773	99.5%	Ongoing
SCHOLARSHIP AWARD LOCAL	STATE WIDE	5000001	Ministry of Higher Education	118,662,600	118,662,600	-	100.0%	Ongoing

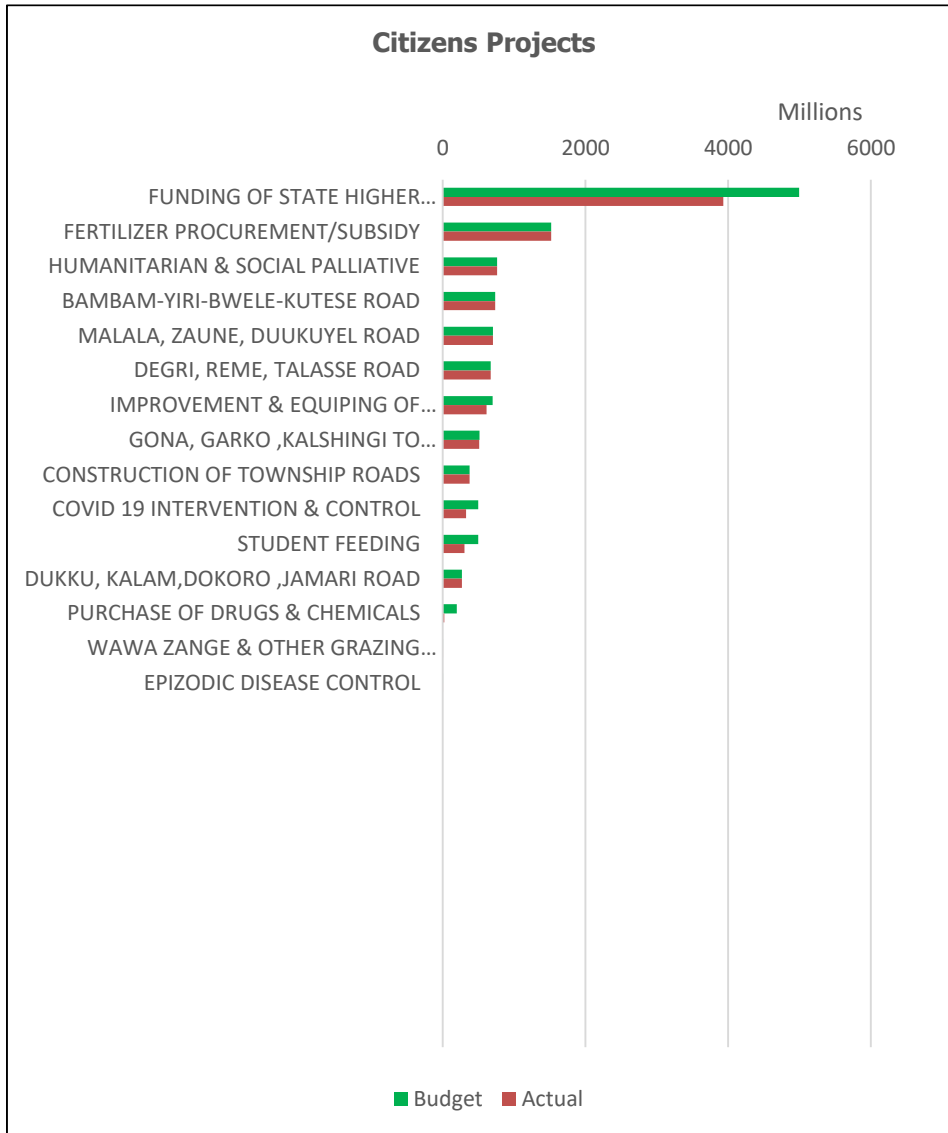
\*Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

**Figure 6 Top Value Project Graph**





**Figure 7 Citizens Nominated Projects Graph**



## **Section 9 Public Consultations with Citizens presenting the Annual Financial Statements**

The FY 2020 Audited Annual Financial Statements for Gombe State can be found on the State Government Website, at the following specific address: [www.mof.gm.gov.ng/Accountant General/Policies and Report/2020/AFS](http://www.mof.gm.gov.ng/Accountant%20General/Policies%20and%20Report/2020/AFS)

Gombe State Government published the Audited Annual Financial Statements on the 31<sup>st</sup> July 2021. Subsequently, town hall consultations were held on the 22<sup>nd</sup> September 2021 to present the Financial Statements. The events were also broadcast TV stations in Gombe with the details for the physical and virtual events having been advertised in people's daily national newspapers via link <http://von.gov.ng/2021/09/22/gombe-state-presents-citizens-accountability-report-on-2020-budget/>

Citizen's comments were recorded and a minute of the meetings as below:

### **REPORT ON CITIZENS ENGAGEMENT HELD ON TUESDAY, 21ST SEPTEMBER 2020 AT THE THREE (3) SENATORIAL ZONES OF GOMBE STATE – GOMBE NORTH, CENTRAL AND SOUTH ON 2020 CITIZENS' ACCOUNTABILITY REPORT (CAR) BASED ON THE AUDITED FINANCIAL REPORT OF THE FISCAL YEAR 2020.**

The citizen's engagement which took place in Gombe Township for Gombe North, Deba township for Gombe Central and in Billiri township for Gombe South was a forum where the representatives of the general public and non-governmental organizations, such as Civil Society Organizations, People Living with Disability, National Council of Women Societies, Print, Electronic and Social Media Outfits, etc. converged with government officials and other stakeholders to discuss about the projects/activities executed in the 2020 fiscal year as enunciated in the annual budget in the interest of the general public.

A Citizens' Accountability Report is a series of audit statements prepared by a government agency (Public Accounts or Final Accounts Department) on behalf of the government to the citizens to ensure accountability of public funds. This report details the government performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government. This accountability report is based on the audited financial statement (AFS) for the year 2020.



The Citizens Accountability Report meeting was meant to achieve the following: -

- Create platform to educate and enlighten the general public on the process and procedures of preparation of annual audited financial statement.
- Give citizens the opportunity to participate in reading, understanding, digesting and analyzing the annual audited financial report.
- To ensure that audited annual financial report is accepted and can be owned by the people as a demonstration of good governance and make inputs into the 2020 audited financial report.
- To present State AFS information in a manner that is easily understandable and digestible for citizens.
- To facilitate citizens' engagement with their government for improved service delivery and societal development.
- To give the citizens the opportunity to track government projects meant for their wellbeing.

#### Opening Remarks

In his opening remarks, the Honorable Commissioner, Ministry of Finance and Economic Development represented by the Permanent Secretary, Jalo I. Ali stressed the importance of Citizens Accountability Report (CAR) as new normal and international best practice as well as a requisite deliverable in the achieving Disbursement Linked Criteria (DLI 7.2) for States to win grants from the States' Fiscal Transparency, Accountability and Sustainability (SFTAS) program for results. He further that Every responsible citizen has the right to know how common wealth of the State is being expended in the delivery of public goods.

- CAR helps to ensure that citizens have a good understanding of how actual expenditure directly affects their lives.
- It fosters a greater understanding of how public funds are utilized, especially if the information presented is in a more accessible format.
- It contributes to the effort of increasing government accountability on how it manages public money.

He informed the gatherings that in its wisdom, the Gombe State government granted to its partner Civil Society Organizations to anchor and facilitate the Citizens

Accountability Report Zonal meetings to three CSOs. This is to demonstrate its transparency and partnership spirit as well as build the capacity of CSOs and allow freedom of expression to participants in order to generate accurate views expressed by the public to enhance public service delivery.

The CSOs granted to include Advocacy Centre for Development (AC4D) in Gombe North; Dandalin Matasa Initiative for Rapid Development (DMIRD) in Gombe Central and; Responsible Citizenship and Human Development Initiative (RCHDI) in Gombe South. He commended the CSOs for accepting to facilitate the meetings and assured that more CSOs will be engaged to anchor such events in the future.



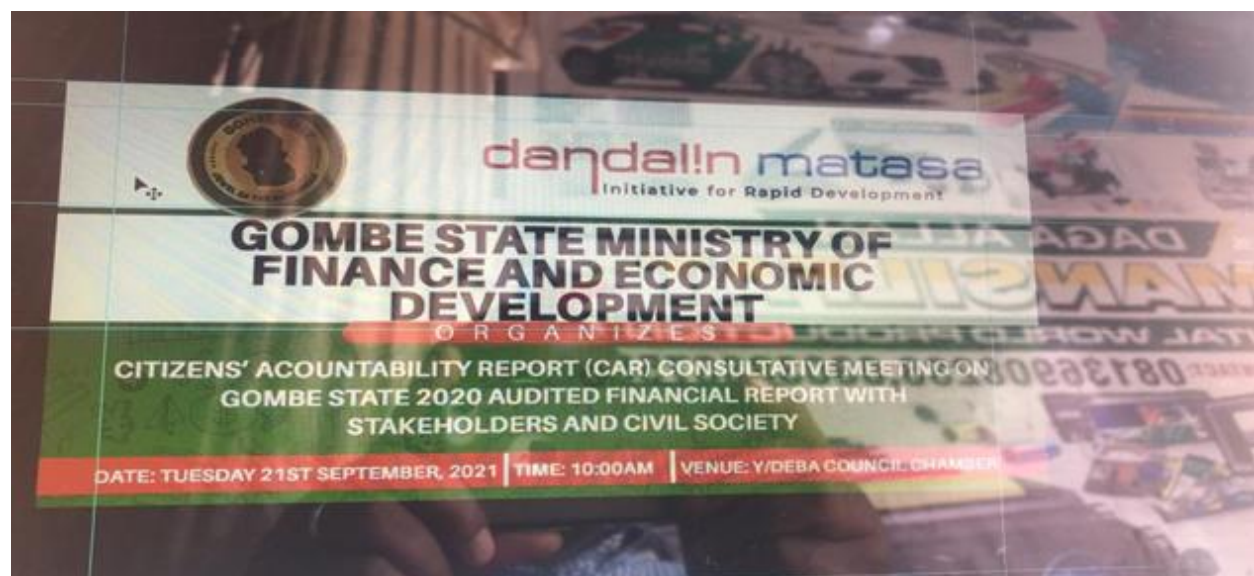
**ADVOCACY CENTER FOR DEVELOPMENT (AC4D)**  
IN COLLABORATION WITH:

**GOMBE STATE MINISTRY OF FINANCE  
AND ECONOMIC DEVELOPMENT**

**ORGANIZES**

**CITIZENS' ACCOUNTABILITY REPORT (CAR) CONSULTATIVE MEETING  
ON GOMBE STATE 2020 AUDITED FINANCIAL REPORT  
WITH STAKEHOLDERS AND CIVIL SOCIETY**

**DATE: TUESDAY 21ST SEPTEMBER, 2021 | TIME: 10:00AM | VENUE: GOMBE LOCAL GOVERNMENT COUNCIL CHAMBER**



**dandalin matasa**  
Initiative for Rapid Development

**GOMBE STATE MINISTRY OF  
FINANCE AND ECONOMIC  
DEVELOPMENT**

**ORGANIZES**

**CITIZENS' ACCOUNTABILITY REPORT (CAR) CONSULTATIVE MEETING ON  
GOMBE STATE 2020 AUDITED FINANCIAL REPORT WITH  
STAKEHOLDERS AND CIVIL SOCIETY**

**DATE: TUESDAY 21ST SEPTEMBER, 2021 | TIME: 10:00AM | VENUE: Y/DEBA COUNCIL CHAMBER**

**RESPONSIBLE CITIZENSHIP AND HUMAN DEVELOPMENT INITIATIVE**  
**IN COLLABORATION WITH**  
**GOMBE STATE MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT**

**WELCOME'S YOU TO**

**CITIZENS' ACCOUNTABILITY REPORT (CAR) CONSULTATIVE MEETING ON GOMBE STATE 2020 AUDITED FINANCIAL REPORT WITH STAKEHOLDERS AND CIVIL SOCIETY**

**21ST SEPT., 2021**

**by: 10:00am**  
**@: Veterans Multi-purpose Hall Near LGA Secretariat Billiri, Gombe State.**

The Permanent Secretary implored all participants to endeavor to listen to the presentations to be made and make useful contributions for good of the people they represent and make meaningful suggestions in order to improve good governance in the state.



THE PERMANENT SECRETARY, MINISTRY OF FINANCE, DELIVERING HIS ADDRESS

In her contribution, the Public Financial Management (PFM) expert for the United States Agency for International Development (USAID) project in Gombe State on State Accountability, Transparency and Effectiveness (State 2 State), Dr. Eunice Ngozi Okoroafor expressed her happiness for being part of history. She welcomed the participants and commended them for creating time to attend the meeting. She thanked the Gombe State government for organizing the meeting. She pledged the continued support of the State 2 State project in such events urged the participants



to feel free and express their opinions while proffering solutions that will enhance good governance practice and reforms in the state.



DR. NGOZI OKOROAFOR DELIVERING HER GOOD WILL MESSAGE

### Presentation of the 2020 Citizens Accountability Report (CAR)

The Director Final Accounts from the State Treasury Department presented the full CAR report to the meeting indicating that the year 2020 Revenue performance (outturn) shows the aggregate revenue performance of about 77%; this is about 23% less than the anticipated revenue in the budget. It is equivalent to N28.92billion naira. The critical causes of deviation in the revenue performance include the budget financing through loans target of N19.1 billion for which only N4.5 (23.7%) billion was realized and also from other capital receipt of N21.7billion, whereas N8.69billion, representing about 41.3% was realized.

On the expenditure side, the actual total expenditure was N80.62 billion which is N26.8 billion (25.1%) less than the budgeted amount which was N107.6 billion. Out of the total Capital expenditure budget of N51.58 billion, the actual capital expenditure was N29.03 billion. This indicates that capital expenditure witnessed the least performance which is circa 56.3%. The inability of the state to access the desired level of financing from loan and other capital receipt resulted in the shortfall of revenue required for maximum execution of the capital budget, hence this level of performance. It can therefore be observed that personnel expenditure (employees' salaries and wages) has fared better in term of outturn. This was due to a more realistic projection as well as the state government policy on reduction of payroll

frauds. Conversely, the performance of other recurrent expenditure which includes overhead cost, grants, subsidies & subvention to parastatals was about 6.5% more than the budget target due to creation of new MDAs which increased the running cost for the state government.

After presenting the performance detailed narratives, graphs and chart, the floor was then opened for participants to comment, critique and proffer suggestions where necessary.

Highlights of the participants' comments and suggestions.

- The participants generally expressed their happiness for attending the event being the first time it is organized in the state and finding them as pioneers in the efforts of the government showing openness displaying its financial statement to the people. They opined that this singular practice assures them that government is carrying its citizens along and recognizes their contributions. As the first time, they commended the performance of the 2020 fiscal year, appreciating the effect of COVID-19 on the total revenue performance while decrying the low performance in capital projects implementation. The participants assured that next year's meeting will have more contributions because the materials distributed will be studied by them to equip them to scrutinize 2021 performance better. They commended the level of performance on some of the projects they suggested during budget preparation while asking that those that are not completed be given priority. Several goodwill messages were expressed.

- The Organizing Secretary of People Living with disabilities mentioned that the Gombe State blind workshops are not functioning well while there are only a few blind persons or people living with disability in the civil service. He then urged government to consider rehabilitating the blind workshops so that the blind persons can acquire skills that will enable them engage in business ventures to uplift their livelihoods. He further called on the state government to hasten the passage of the bill on disability currently before the State House of Assembly into law;

- A resident of Nafada Local Government requested for the rehabilitation of the access road into Nafada town from the main road which is their major problem especially during the rainy season;

- A community-based organization from Bajoga, Funakaye Local Government called for the completion of Dukul-Bajoga road, which will boost economic

activities in the area. They equally solicited for the provision of portable drinking water in Tilde, Sangaru and other surrounding villages;

- The Nigerian Automobile and Technical Association (NATA) Gombe State Chapter – requested for the establishment of mechanic village where many youths will be trained and will equally contribute to revenue generation of the state;

- Several participants called on the state government to create proactive measure to curtail harders/farmers clashes especially now that harvest season is approaching in Yamaltu Deba and Akko LGAs.

- The Nigeria Union of Teachers (NUT) called for the improvement of welfare of teachers in the state. According to the union, this will improve the quality of teaching/learning at the grassroots for improvement of our students’ performance in the exit classes examinations like WAEC and NECO. The state is currently one of the educationally backward states with poor WAEC and NECO results annually.

- Participants in all the zones called on the state government to rehabilitate classrooms, build additional classes, and provide furniture and instructional materials to improve the teaching quality.



A CROSS SECTION OF PARTICIPANTS FROM GOMBE NORTH SENATORIAL ZONE



A PARTICIPANT FROM GOMBE NORTH SENATORIAL ZONE EXPRESSING HIS VIEWS



A PARTICIPANT FROM GOMBE CENTRAL SENATORIAL ZONE EXPRESSING HIS VIEWS





A CROSS SECTION OF PARTICIPANTS FROM GOMBE CENTRAL SENATORIAL ZONE



A CROSS SECTION OF PARTICIPANTS FROM GOMBE SOUTH SENATORIAL ZONE





A GROUP PICTURE OF PARTICIPANTS FROM GOMBE SOUTH SENATORIAL ZONE

### Closing Remarks

In his closing remarks, the State Team Lead of the United States Agency for International Development (USAID) project in Gombe State on State Accountability, Transparency and Effectiveness (State 2 State), Mohammed Bello

Abubakar, commended the facilitating CSOs for doing a well-done job organizing the meetings while assuring them of more engagements in public mobilization forums from State 2 State project too. He thanked the participants for creating time to attend the meeting. He also thanked the Gombe State government for being bold for organizing the engagement. He urged participants to go to their respective domains and spread the information gained to their respective organizations and communities at large and prayed for the safe return journeys to all that graced the event. He continued by assuring the state of his organization's support and encouragement as a partner and key stakeholder.