

Gombe State Government

Citizens' Accountability Report On the implementation of the

2021 Budget: Budget of Resilience

Published: 19/07/2022

Table of Contents

Introduction	3
Executive Summary	4
Section 1 Budget Outturn	5
Section 2 Revenue Outturn	8
Section 3 Expenditure Outturn	11
Section 4 Audit Findings	14
Section 5 Audited Financial Statements	16
Section 6 Top Sectorial Allocation	17
Section 7 Top Value Capital Projects	21
Section 8 Citizen-Nominated Projects - Implementation Status Report	23

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 (office of the Accountant General) 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) 2021 and reports on State budget revenue and expenditure for 2021.

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 2021 Budget of Gombe State, the Budget of Resilience, was passed on the 17th December 2020 and budget implementation commenced on 1st January 2021. A supplementary budget was subsequently passed on 29 October 2021.

Aggregate revenue performance was 85.3% of the budgeted N136.2 billion in the final budget, this is equivalent to N19.9 billion shortfall. On the expenditure side, the actual total expenditure is about N22.2 billion (%) less than the budgeted amount which was N120.6 billion. A closing balance of N15.6 billion was allowed in the budget due to anticipated receipt of SFTAS grants in the final month of the year. Capital Expenditure budget was 53.1 billion and performance was 59.4%. Much of the recurrent expenditure in 2021 was obligatory in nature.

Admin, Education and Health sectors enjoyed the highest proportion of recurrent expenditure, Similarly, Infrastructure, Education and Health received the highest proportion of capital expenditure.

Some of the larger contracts were subject to delays due to funding issue, and some amendments were made. Citizens projects were largely not implemented as planned; albeit as a result of funding short-falls and resources were channeled to completing ongoing projects.

The most material audit findings related to under remittance of 10% IGR to Local Governments, Un attached supporting documents (SRV, Invoice, and Receipt), Over Payment of Salary, non-deduction of VAT & WHT and non-compliance with stamp duty act.

Section One: Budget Outturn

The Internally Generated revenue performance (outturn) which shows the aggregate revenue performance is about 68%; thus about 32% different from the anticipated revenue in the budget, this is equivalent to N4.75billion naira.

On the expenditure side, the actual total expenditure is about N22.8 billion (18.5%) less than the budgeted amount which was N120.6 billion. Out of the total Capital expenditure budget of N53.1 billion, the actual capital expenditure was N31.5 billion. This indicates that capital expenditure witnessed the least performance which is 32.1% of the overall total expenditure.

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

Table 1 Budget Outturn

Budget Outturn (Originally Approved v s Actual)					
2021 Revenue Composition Performance					
2021 Aggregate Revenue Composition	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Opening Balance	10,000,000	16,831,000,000	16,830,929,386	70,614	100.0%
FAAC Revenue	62,200,000,000	62,480,000,000	54,736,390,561	7,743,609,439	87.6%
IGR	14,086,513,000	14,781,513,000	10,023,295,524	4,758,217,476	67.8%
Aids & Grants	19,100,000,000	19,100,000,000	5,731,196,600	13,368,803,400	30.0%
Other Revenue/Receipts	5,000,000,000	5,000,000,000	4,169,909,367	830,090,633	83.4%
Budget Financing (Loans)	6,250,000,000	18,100,000,000	24,272,560,034	6,172,560,034	134.1%
Total Revenue	106,646,513,000	136,292,513,000	115,764,281,473	20,528,231,527	84.9%
2021 Expenditure Performance by Economic Type					
2021 Aggregate Expenditure Composition	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Personnel	27,666,712,326	28,871,754,620	28,635,562,371	236,192,249	99.2%
Other Recurrent Expenditure	31,014,369,300	38,913,491,571	38,134,067,350	779,424,221	98.0%
Capital Expenditure	61,665,455,000	52,838,830,437	31,576,469,483	21,262,360,954	59.8%
Total Expenditure	120,346,536,626	120,624,076,628	98,346,099,204	22,277,977,424	81.5%

* 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

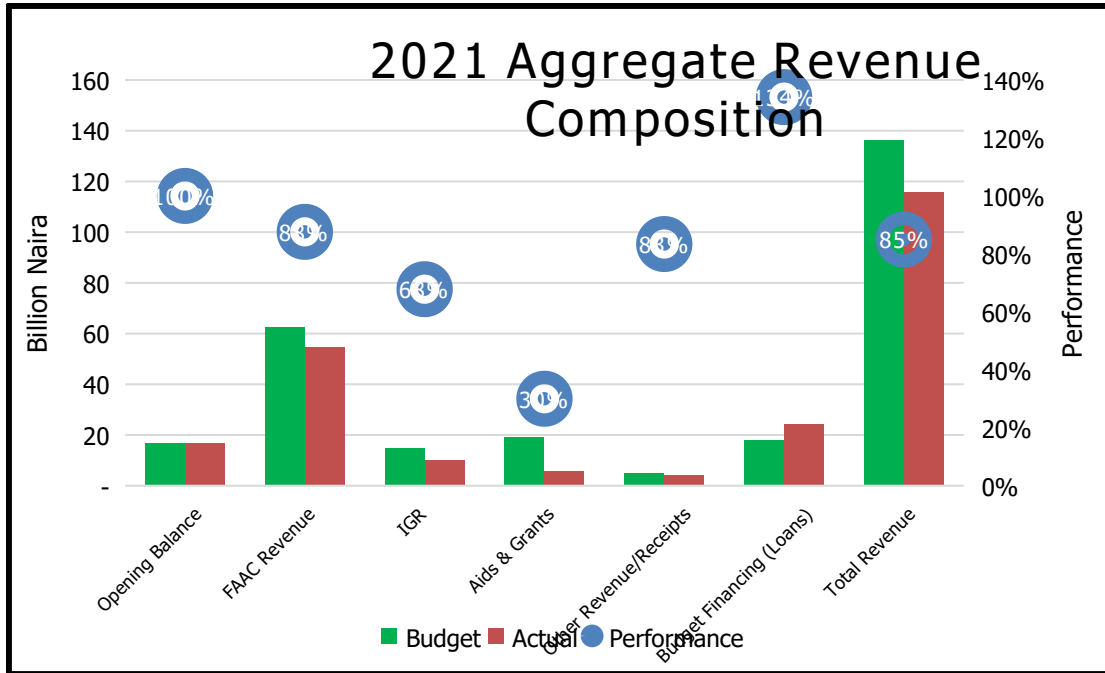
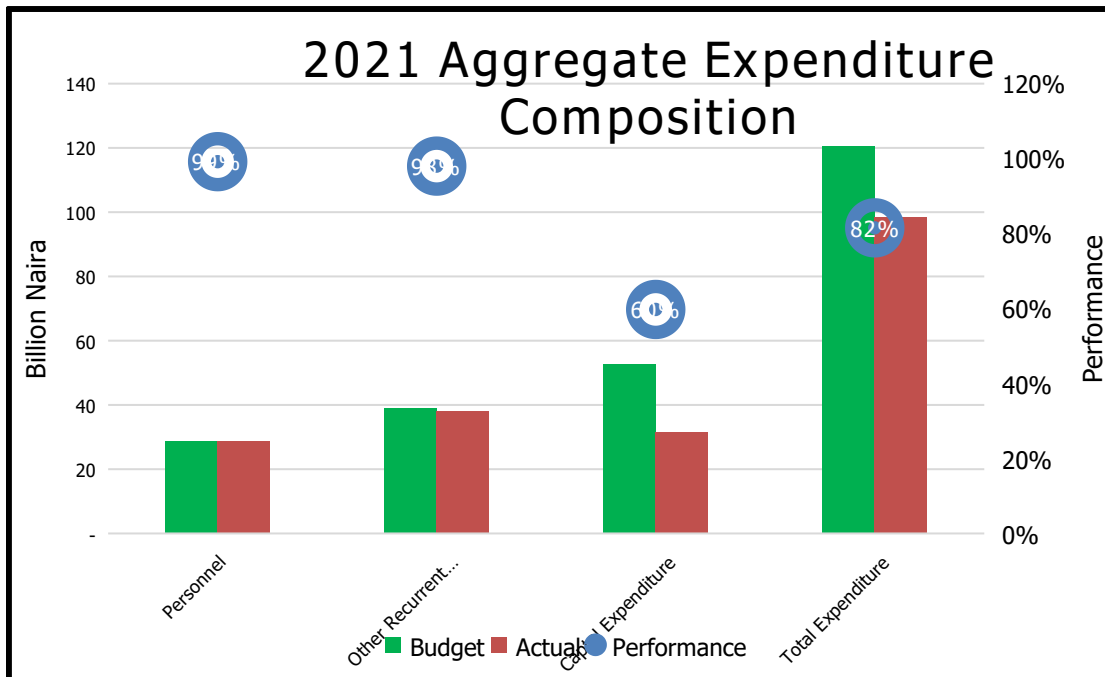


FIGURE 2 Budget Outturn Expenditure Graph



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.

The state government has continued to spur 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 budget and effective delivery of services to the citizens of the state.

The total IGR performance in the last completed fiscal year was 67.8%. This performance is 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 92.10% and 56.3% respectively.

The critical source of Tax Revenue for Gombe state include personal taxes which recorded 69.3% performance during the period under review. A key component of the personal taxes is the PAYE recorded the highest level of performance (90.5%) because it is generally deducted at source. As indicated in the Table 2 below, over all, the actual realized with the exception of Licenses General and Miscellaneous Income 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 N9.1billion but N9.0 billion, equivalent to 84.8% was generated. Strengthening the BIR remains pivotal to the needed upscale in the revenue generation agenda of the state. Following the BIR are the Budget Monitoring and Price Intelligent Unit which had a final budget in the tune of N403.5 million while the actual realized was N363.1million, representing 90% outturn; and Ministry of Lands with a budget of N345.5million and N190.69 million as actual; implying 55.2% performance. This information is presented in Table 2 below.

Table 2: Revenue Outturn

State	GOMBE				
Year	2021				
Budget Title	Budget Of Resilience				
Internally Generated Revenue Performance					
By Item					
IGR Items	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Tax Revenue	4,242,200,000	4,736,700,000	4,363,769,751	-372,930,249	92.10%
Personal Taxes:	3,897,200,000	3,831,700,000	3,541,686,042	-290,013,958	92.40%
Personal Income Tax (PAYE)	3,747,200,000	3,731,700,000	3,378,850,609	-352,849,391	90.50%
Personal Income Tax (Direct Assessment Taxes)	50,000,000	-	129,067,452	129,067,452	
Penalty For Offences & Interest	100,000,000	100,000,000	33,767,981	-66,232,019	33.80%
Other Personal Tax N.E.C				-	
Other Taxes:	345,000,000	905,000,000	822,083,709	-82,916,291	90.80%
Sales Tax				-	
Lottery Tax/Licence				-	
Property Tax				-	
Capital Gain Taxes	2,000,000	23,000,000	4,729,455	-18,270,545	20.60%
Withholding Tax	343,000,000	882,000,000	817,354,254	-64,645,746	92.70%
Other Taxes N.E.C				-	
Non-Tax Revenue:	9,844,313,000	10,044,813,000	5,659,525,773	-4,385,287,227	56.30%
Licences General	113,450,000	178,650,000	185,732,324	7,082,324	104.00%
Fees – General	1,902,643,000	1,952,960,000	1,874,954,753	-78,005,247	96.00%
Fines – General	63,350,000	105,593,000	13,798,623	-91,794,377	13.10%
Sales – General	1,851,740,000	1,774,495,000	68,973,179	-1,705,521,821	3.90%
Earnings – General	880,560,000	1,402,115,000	70,132,182	-1,331,982,818	5.00%
Rent On Government Buildings – General	2,500,000	12,800,000	8,828,075	-3,971,925	69.00%
Rent on Land and Others – General	250,000,000	178,200,000	149,469,300	-28,730,700	83.90%
Repayments	82,000,000	87,000,000	56,908,210	-30,091,790	65.40%
Investment Income	30,000,000	30,000,000	-	-30,000,000	0.00%
Interest Earned	46,400,000	192,000,000	93,392,570	-98,607,430	48.60%
Reimbursement	4,500,000,000	4,034,100,000	2,943,152,034	-1,090,947,966	73.00%
Miscellaneous Income	121,670,000	96,900,000	194,184,523	97,284,523	200.40%
Independent Revenue (IGR)	14,086,513,000	14,781,513,000	10,023,295,524	-4,758,217,476	67.80%

* 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

Internally Generated Revenue Performance					
By MDA:					
MDA	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Board of Internal Revenue Service	9,102,700,000	9,014,700,000	7,644,234,075	-1,370,465,925	84.80%
Budget Monitoring and Price Interligent Unit	3,500,000	403,500,000	363,198,049	-40,301,951	90.00%
Ministry of Lands	345,000,000	345,500,000	190,693,376	-154,806,624	55.20%
Ministry of Justice	1,500,000	36,000,000	68,053,546	32,053,546	189.00%
Gombe State Urban Planning and Development Board	100,000,000	100,000,000	52,869,000	-47,131,000	52.90%
Office of the Secretary to state Government	20,000,000	20,000,000	24,580,652	4,580,652	122.90%
High Court of Justice	97,550,000	98,050,000	28,041,366	-70,008,634	28.60%
Gombe State Geographical Information System	66,000,000	62,000,000	16,413,550	-45,586,450	26.50%
Ministry of Works and Infrastructure	286,600,000	303,600,000	39,147,876	-264,452,124	12.90%
GOGIS	40,000,000	40,000,000	18,151,146	-21,848,854	45.40%
Other Revenue Collecting Agencies	4,023,663,000	4,358,163,000	1,577,912,888	-2,780,250,112	36.20%
Independent Revenue (IGR)	14,086,513,000	14,781,513,000	10,023,295,524	-4,758,217,476	67.80%

* 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 N53.1 billion 44.0% of the total budget size of N120.624 billion while recurrent expenditure was allocated N67.515 billion, equivalent to 55.97% 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 N98.34billion was N31.57billion representing 32.1% while actual recurrent spending was allotted the remaining N66.76 billion which is (67.9%). However, in terms of aggregate expenditure outturn, recurrent expenditure received about 98.5% of its final budget size while the capital expenditure outturn was 59.8%. of its final budget size.

The breakdown of recurrent expenditure shows that when compared with other recurrent items, salaries & wages received the highest share of N21.91 billion (22.3%); followed by public debt charges which got 22% and overheads which got 16.8% and then social benefits which received 6.8%.

Clearly, all the components of recurrent expenditure performed within the budget size. Interestingly, public debt charges received about 22% of the total recurrent expenditure budget this is also aimed at reducing backlog debt service charges.

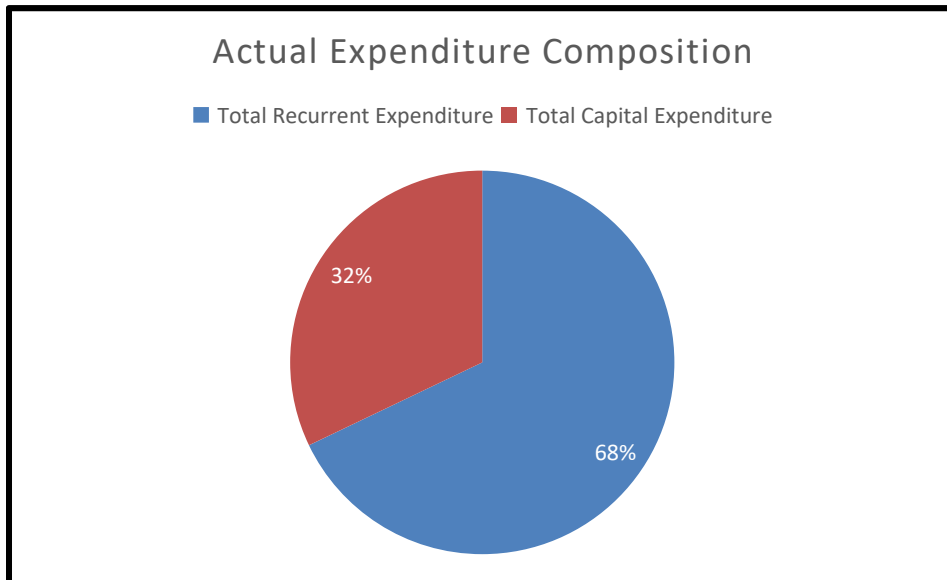
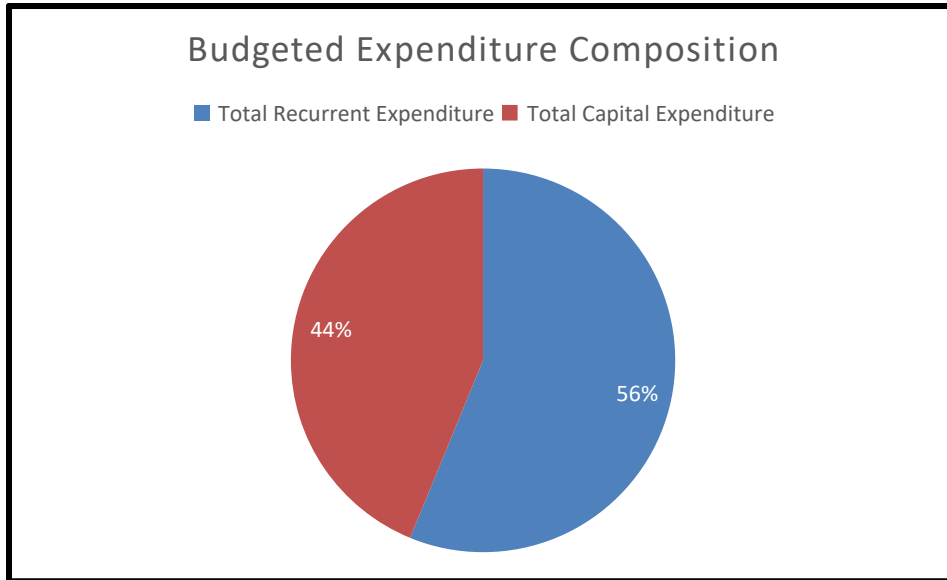
Table 4: Expenditure Outturn

State	GOMBE
Year	2021
Budget Title	Budget Of Resilience

Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	2021 Final Budget	Budget Share (%)	2021 Actual Amount	Actual Share (%)	Variance*	Performance (%)†
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	22,097,704,620	18.3%	21,914,947,934	22.3%	182,756,686	99.2%
Social Contribution	-	0.0%	-	0.0%	-	-
Social Benefits	6,774,050,000	5.6%	6,720,614,437	6.8%	53,435,563	99.2%
Overheads	16,952,991,571	14.1%	16,506,273,106	16.8%	446,718,465	97.4%
Grants and Subsidies	-	0.0%	-	0.0%	-	-
Public Debt Charges	21,960,500,000	18.2%	21,594,020,350	22.0%	366,479,650	98.3%
Transfers	-	0.0%	33,773,894	0.0%	33,773,894	-
Total Recurrent Expenditure	67,785,246,191	56.2%	66,769,629,721	67.9%	1,015,616,470	98.5%
Total Capital Expenditure	52,838,830,437	43.8%	31,576,469,483	32.1%	21,262,360,954	59.8%
Total Expenditure	120,624,076,628	100.0%	98,346,099,204	100.0%	22,277,977,424	81.5%

* 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

Un attached supporting Documents

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

No Findings

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

Several vouchers totaling N910.51 million as presented in Table 5 below.

GOMBE
2021
Budget Of Resilience

No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
2	Unattached supporting documents	7,979,564	795,400,000	1.0%
1	Non deduction of VAT, WHT & Stamp duty	1,589,216	12,224,738	13.0%
1	Over payment of Salaries	8,175,803	3,475,894,995	0.2%
4	Over payment of various allowances	27,205,930	5,633,797,740	0.5%
1	Non compliance with Stamp duty act	160,400,256	167,849,000	95.6%
1	Non remittance of 10% of IGR to Local Govts	705,167,348	1,046,561,365	67.4%
10		910,518,117	11,131,727,838	8.2%

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

No findings

E: BILLS PAYABLE

No findings

F: INVESTMENTS

Investment with 7 Companies with total Amount of N330,262,024 cannot be verified.

G: AIDS AND GRANTS

No findings

H: CONTINGENT LIABILITIES ON BANK GUARANTEES

No bank guarantees were issued or outstanding during the FY 2021.

I: PERFORMANCE GUARANTEES

No performance guarantees were issued or outstanding during the FY 2021.

J: ADHERENCE TO PROCUREMENT PROCEDURES

All procurement procedures were partially observed during the FY 2021.

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 statement based on the audited financial statement are represented here for citizens' understanding.

The tables provide a more detailed breakdown of revenues and expenditures in 2021. Some of the highlights (major variances) are as follows:

- Public debt charges (expenditure) benefited from a moratorium on several large principal payments – these are now captured in the 2022 budget.
- The State still recorded a surplus on operating activities at the end of 2021.

CONSOLIDATED FINANCIAL SUMMARY FOR THE FISCAL YEAR 2021

	Actual	Actual	Original	Final	Variance	Budget
	2020	2021	Budget 2021	Budget 2021	2021	2022
	N	N	N	N	N	N
Opening Balance	12,207,672,111.57	16,830,929,386.14	10,000,000.00	16,831,000,000.00	70,613.86-	6,000,000,000.00
RECEIPTS:						
Statutory Allocation from FAAC	49,286,301,145.56	32,166,052,319.12	39,000,000,000.00	32,500,000,000.00	333,947,680.88-	36,000,000,000.00
Share of VAT from FAAC	13,377,878,333.91	18,999,822,508.16	12,000,000,000.00	18,500,000,000.00	499,822,508.16+	18,000,000,000.00
Other Statutory Transfers	3,831,960,902.84	3,570,515,733.53	11,200,000,000.00	11,480,000,000.00	7,909,484,266.47-	6,401,500,000.00
Internally Generated Revenue	8,637,425,194.37	10,023,295,524.19	14,086,513,000.00	14,781,513,000.00	4,758,217,475.81-	13,167,269,000.00
Grants & Miscellaneous	13,829,101,835.75	5,731,196,600.19	18,550,000,000.00	19,100,000,000.00	13,368,803,399.81-	18,065,000,000.00
Miscellaneous Capital Receipts	3,409,997,333.72	4,169,909,367.45	5,000,000,000.00	5,000,000,000.00	830,090,632.55-	5,000,000,000.00
Total Current Year Receipts	80,713,951,713.36	74,660,792,052.64	99,836,513,000.00	101,361,513,000.00	26,700,720,947.36-	96,633,769,000.00
Total Projected Funds Available	92,921,623,824.93	91,491,721,438.78	99,846,513,000.00	118,192,513,000.00	26,700,791,561.22-	102,633,769,000.00
Expenditure: Economic Classification						
Personnel Cost	18,773,048,292.84	21,437,746,490.73	22,764,470,626.00	21,619,694,620.00	181,948,129.27+	25,440,489,000.00
Social Benefits	3,784,772,444.09	6,720,614,436.83	4,116,200,000.00	6,774,050,000.00	53,435,563.17+	5,315,500,000.00
Overhead Costs	9,888,648,382.91	16,506,273,105.58	16,902,790,000.00	16,952,991,571.00	446,718,465.42+	20,224,575,000.00
CRFC - (Excluding Public Debt & Social Benefit)	181,077,773.92	477,201,442.94	470,000,000.00	478,010,000.00	808,557.06+	1,820,000,000.00
Repayment of External Loans	616,681,867.66	832,748,626.55	400,000,000.00	832,800,000.00	51,373.45+	500,000,000.00
Repayment of Internal Loans	13,924,978,851.72	20,761,271,723.23	14,027,621,000.00	20,857,700,000.00	96,428,276.77+	16,700,000,000.00
Total Recurrent Expenditure	51,590,923,315.51	66,735,855,825.86	58,681,081,626.00	67,515,246,191.00	779,390,365.14+	70,000,564,000.00
Capital Expenditure: Programme Classification						
01 Economic Empowerment Through Agriculture	1,583,531,249.51	84,690,899.35	2,013,000,000.00	159,943,000.00	75,252,100.65+	2,702,500,000.00
02 Societal Re - Orientation	46,907,795.75	6,061,500.00	524,500,000.00	70,500,000.00	64,438,500.00+	247,500,000.00
03 Poverty Alleviation	984,757,228.24	195,374,905.64	575,220,000.00	335,000,000.00	139,625,094.36+	87,000,000.00
04 Improvement to Human Health	978,353,999.48	2,592,864,174.17	4,265,400,000.00	5,304,900,000.00	2,712,035,825.83+	4,534,500,000.00
05 Enhancing Skills and Knowledge	2,814,091,945.96	2,818,134,813.04	7,370,765,000.00	3,648,778,000.00	830,643,186.96+	3,682,800,000.00
06 Housing and Urban Development	1,472,082,736.58	779,336,508.00	2,402,000,000.00	1,768,400,000.00	989,063,492.00-	2,513,500,000.00
07 Gender			300,000,000.00	80,000,000.00	80,000,000.00-	1,012,500,000.00
08 Youth		14,020,000.00	584,500,000.00	130,500,000.00	116,480,000.00-	1,875,000,000.00
09 Environmental Improvement	2,212,832,409.39	3,059,237,769.54	4,389,760,000.00	4,562,152,435.00	1,502,914,665.46+	4,961,000,000.00
10 Water Resources and Rural Development	1,587,517,533.90	1,064,163,329.72	3,247,900,000.00	1,094,000,000.00	29,834,670.28+	5,938,600,000.00
11 Information Communication & Technology	19,263,612.50	82,302,341.00	584,000,000.00	336,439,002.00	254,136,661.00+	740,900,000.00
12 Growing the Private Sector	107,065,635.00	380,988,119.30	3,845,000,000.00	6,014,250,000.00	5,633,261,880.70+	14,822,000,000.00
13 Reform of Government and Governance	4,921,507,010.38	5,035,510,132.33	16,736,410,000.00	13,517,643,000.00	8,482,132,867.67+	17,928,100,000.00
14 Power	90,000.00	38,073,758.00	2,070,000,000.00	408,600,000.00	370,526,242.00-	2,419,500,000.00
17 Road	11,619,604,927.82	14,859,159,350.41	12,352,000,000.00	15,105,725,000.00	246,565,649.59+	21,263,000,000.00
18 Airways	685,798,719.64	566,549,882.54	405,000,000.00	572,000,000.00	5,450,117.46+	205,000,000.00
20 Shipping						30,000,000.00
Total Capital Expenditure by Programme	40,960,773,793.83	31,576,469,483.04	61,665,455,000.00	53,108,830,437.00	21,532,360,953.96+	84,963,400,000.00
Total Expenditure (Budget Size)	92,551,697,109.34	98,312,325,308.90	120,346,536,626.00	120,624,076,628.00	22,311,751,319.10+	154,963,964,000.00
Budget Surplus/(Deficit)	11,167,885,203.68	6,820,603,870.12	20,500,023,626.00	2,431,563,628.00	4,389,040,242.12-	52,330,195,000.00
Movement in Other Cash Equivalents:						
Below the Line Receipts	5,551,126,203.96	7,949,201,056.92			7,949,201,056.92+	
Below the Line Payments	4,421,715,702.37	9,965,489,070.59			9,965,489,070.59-	
Sub-Total: Movement in Other Cash Equivalents	1,129,410,501.59	2,016,288,013.67			2,016,288,013.67-	

Section 6: Top Sectoral Allocation

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

Recurrent expenditure presented in table 8 is data on recurrent expenditure of top 10 MDAs. it can be observed that, for all the sector listed, actual expenditures are less than budget with level of performance standing at above 90% across all MDAs.

Capital expenditure performance on table 9 shows that all MDAs budget on capital expenditure is higher than the actual. As showed in the table, Infrastructural sector received the highest budget (29.6%) of the total budget followed by Education and Health sectors.

Table 8 Top 10 Recurrent Expenditure Sectors/MDAs

Expenditure: Where does the Money go? Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Administration Sector	9,809,588,632	9,769,980,471	39,608,161	99.6%	14.5%	14.6%
Education Sector	9,156,831,545	9,005,864,256	150,967,289	98.4%	13.6%	13.5%
HealthSector	6,563,645,700	6,542,705,424	20,940,276	99.7%	9.7%	9.8%
Finance and Economic Planning Sector	5,128,231,000	4,913,053,535	215,177,465	95.8%	7.6%	7.4%
Law & Justice Sector	2,898,734,008	2,637,730,383	261,003,625	91.0%	4.3%	4.0%
Agricultural Sector	729,802,000	677,416,467	52,385,533	92.8%	1.1%	1.0%
Water Sector	501,320,000	481,059,094	20,260,906	96.0%	0.7%	0.7%
Social & Youth Development Sector	263,739,000	251,296,005	12,442,995	95.3%	0.4%	0.4%
Infrastructure Sector	202,115,800	201,072,055	1,043,745	99.5%	0.3%	0.3%
Trade and Industry Sector	167,269,500	164,833,560	2,435,940	98.5%	0.2%	0.2%
Other MDA Expenditure	32,093,969,006	32,090,844,576	3,124,430	100.0%	47.5%	48.1%
Total (Except Other MDA Expenditure)	35,421,277,185	34,645,011,250	776,265,935	97.8%	52.5%	51.9%
Total Budgeted Expenditure	67,515,246,191	66,735,855,826	779,390,365	98.8%		

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

Table 9 Top 10 Capital expenditure Sector/MDAs

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Infrastructure Sector	15,658,575,000	15,434,553,626	224,021,374	98.6%	29.5%	48.9%
Education Sector	6,957,038,000	4,350,879,635	2,606,158,365	62.5%	13.1%	13.8%
Health Sector	6,732,000,000	2,815,666,082	3,916,333,918	41.8%	12.7%	8.9%
Trade and Industry Sector	5,462,425,000	257,513,714	5,204,911,286	4.7%	10.3%	0.8%
Finance and Economic Planning Sector	4,101,000,000	2,626,091,386	1,474,908,614	64.0%	7.7%	8.3%
Water Sector	2,091,600,000	1,352,239,088	739,360,912	64.7%	3.9%	4.3%
Law & Justice Sector	772,500,000	110,040,105	662,459,895	14.2%	1.5%	0.3%
Social & Youth Development Sector	652,000,000	85,272,311	566,727,689	13.1%	1.2%	0.3%
Agricultural Sector	232,000,000	196,496,916	35,503,084	84.7%	0.4%	0.6%
Administration Sector	128,000,000	12,858,750	115,141,250	10.0%	0.2%	0.0%
Other MDA Expenditure	10,321,692,437	4,334,857,871	5,986,834,566	42.0%	19.4%	13.7%
Total (Except Other MDA Expenditure)	42,787,138,000	27,241,611,613	15,545,526,387	63.7%	80.6%	86.3%
Total Budgeted Expenditure	53,108,830,437	31,576,469,484	21,532,360,953	59.5%		

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

Table 10 Total Expenditure Sectors/MDAs

Top Ten Total Allocation by Sectors						
MDA/Sectors	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Education Sector	16,813,869,545	13,356,743,891	3,457,125,654	79.4%	13.9%	13.6%
Infrastructure Sector	15,950,690,800	15,635,625,681	315,065,119	98.0%	13.2%	15.9%
Health Sector	14,075,645,700	9,358,371,506	4,717,274,194	66.5%	11.7%	9.5%
Administration Sector	10,937,588,632	9,082,839,221	1,854,749,411	83.0%	9.1%	9.2%
Finance and Economic Planning Sector	9,829,231,000	7,539,144,921	2,290,086,079	76.7%	8.1%	7.7%
Trade and Industry Sector	5,728,695,500	422,347,274	5,306,348,226	7.4%	4.7%	0.4%
Law & Justice Sector	3,671,234,008	2,747,770,488	923,463,520	74.8%	3.0%	2.8%
Water Sector	2,701,920,000	1,833,298,182	868,621,818	67.9%	2.2%	1.9%
Agricultural Sector	1,261,802,000	873,913,383	387,888,617	69.3%	1.0%	0.9%
Social & Youth Development Sector	1,015,739,000	336,568,316	679,170,684	33.1%	0.8%	0.3%
Other MDA Expenditure	38,637,660,443	37,125,702,445	1,511,957,998	96.1%	32.0%	37.8%
Total (Except Other MDA Expenditure)	81,986,416,185	61,186,622,863	20,799,793,322	74.6%	68.0%	62.2%
Total Budgeted Expenditure	120,624,076,628	98,312,325,308	22,311,751,320	81.5%		

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

Figure 3 Top 10 Recurrent Expenditure Sectors/ MDA Graph

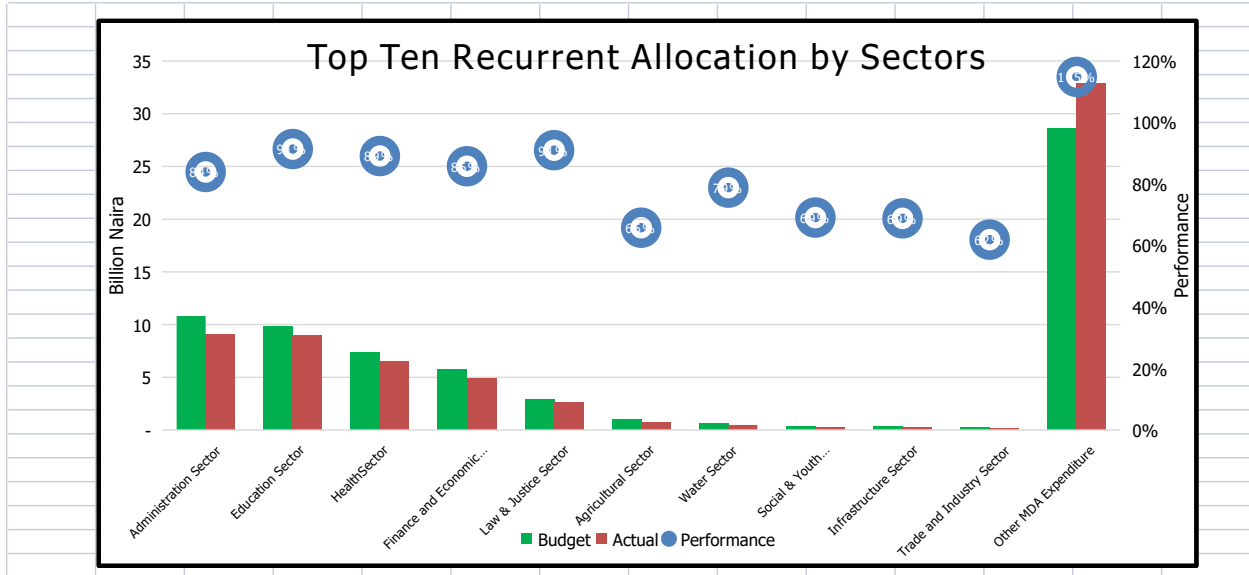


Figure 4 Top 10 Capital Expenditure Sectors/ MDA Graph

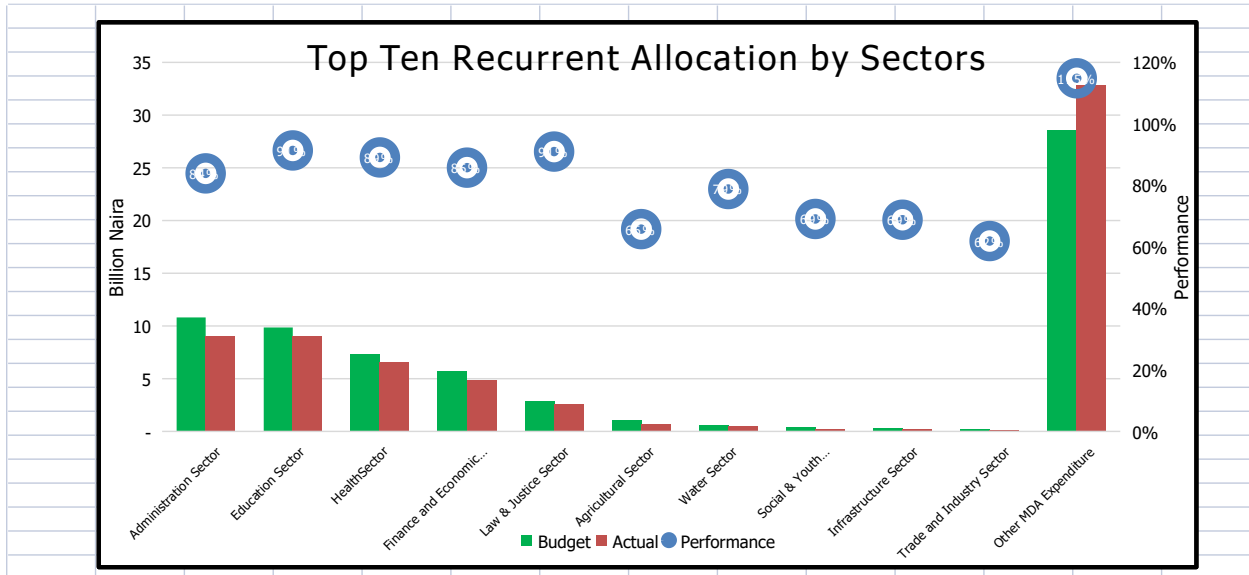
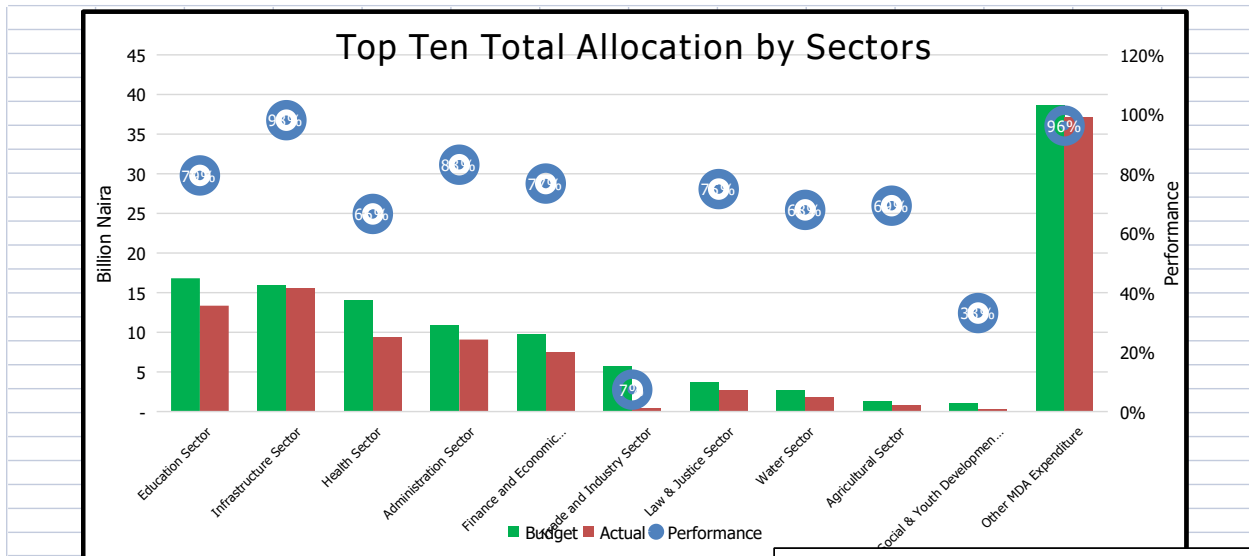


Figure 5 Top 10 Total Expenditure Sectors/MDA Graph



SECTION 7: TOP VALUE PROJECT

This section outlines information on the largest capital project in the budget and the actual performance during the financial year.

Table 11 Top Value Projects.

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Provision and Installation of Street/Traffic Light in Gombe	Gombe Town Gombe LGA	17000005	Ministry of Works	6,110,000,000	6,107,599,988	2,400,012	100.0%	Complete
Degri - Reme - Talasse Road	Degri Balanga LGA	17000037	Ministry of Works	1,500,000,000	1,499,298,214	701,786	100.0%	Complete
Bambam - Tula Yiri - Bwele - Kutare Road	Tula Kaltungo LGA	17000023	Ministry of Works	849,000,000	848,523,311	476,689	99.9%	Complete
Implementation of 2019 UBEC/SUBEB Projects	Statewide	05000028	SUBEB	2,662,700,000	2,662,666,312	33,688	100.0%	Complete
Operation and Maintenance of Gombe North Water Supply	Statewide	10000001	Water Board	1,000,000,000	991,391,230	8,608,770	99.1%	Ongoing
Renovation og General Hospital Kaltungo	Kaltungo, Kaltungo LGA	04100187	Ministry of Health	800,000,000	750,649,933	49,350,067	93.8%	Ongoing
Industrial Park/Enterprise Zone	Dadinkowa Y/Deba LGA	12000007	Ministry of Trade	4,950,000,000	193,794,373	4,756,205,627	3.9%	Complete
Renovation og General Hospital Kumo	Kumo, Akko LGA	04100141	Ministry of Health	697,000,000	696,058,628	941,372	99.9%	complete
Environmental Sanitation	Statewide	09000001	Ministry of Environment	1,250,000,000	1,215,079,576	34,920,424	97.2%	Ongoing
Drainage and sewage control	Statewide	09000002	Ministry of Environment	900,000,000	848,357,751	51,642,249	94.3%	Ongoing
Land Acquisition & Compensation	Statewide	06000002	Ministry of Lands	779,400,000	779,336,508	63,492	100.0%	Ongoing
Const & Renovation of Government Buildings	Statewide	13000001	Ministry of Housing	700,000,000	67,335,349	632,664,651	9.6%	Ongoing
Agricultural Transformation Agenda Support	Statewide	01000009	Ministry of Agriculture	127,257,000	127,256,017	983	100.0%	Complete
Purchase of Motor Vehicle	Statewide	13000001	Ministry of Finance	980,300,000	980,285,354	14,646	100.0%	Complete
Purchase of Specialised Vehicles/Equipment	Statewide	13000003	Ministry of Finance	1,182,500,000	1,182,500,000	-	100.0%	Complete
Training/Implementation concept in 474 Communities	Statewide	09000332	Ministry of Water Supply	621,300,000	621,272,218	27,782	100.0%	Ongoing
Counterpart Contribution to Dev Partners	Statewide	23050101	Budget Planning & Dev Pa	203,300,000	203,248,994	51,006	100.0%	Ongoing
Malala - Zaune - Dukkuyel Road	Dukku LGA	17000029	Ministry of Works	473,000,000	472,478,268	521,732	99.9%	Ongoing
Partnership for Expanded Water Supply Scheme	Statewide	09000034	Ministry of Water Supply	268,700,000	250,000,000	18,700,000	93.0%	Ongoing
Const of Road From Jagabari - Magaba - Kuka Bakwai	Funakaye LGA	17000051	Ministry of Works	647,200,000	647,119,554	80,446	100.0%	Ongoing
Const of Gombe Township Road Phase 6	Statewide	17000062	Ministry of Works	1,227,000,000	1,226,239,122	760,878	99.9%	Ongoing
Const of Road Network in Jekadafari	Statewide	17000063	Ministry of Works	417,000,000	416,465,600	534,400	99.9%	Ongoing
Better Education Service Delivery (BESDA)	Statewide	13000036	SUBEB	1,352,000,000	1,351,819,202	180,798	100.0%	Ongoing
Const of Maramraba Jaba - to Maikaho Road	Balanga LGA	17000089	Ministry of Works	794,000,000	793,041,608	958,392	99.9%	Ongoing
Const of Lambo - Dashi bridge	Yamaltu Deba LGA	17000099	Ministry of Works	1,011,000,000	1,010,528,545	471,455	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

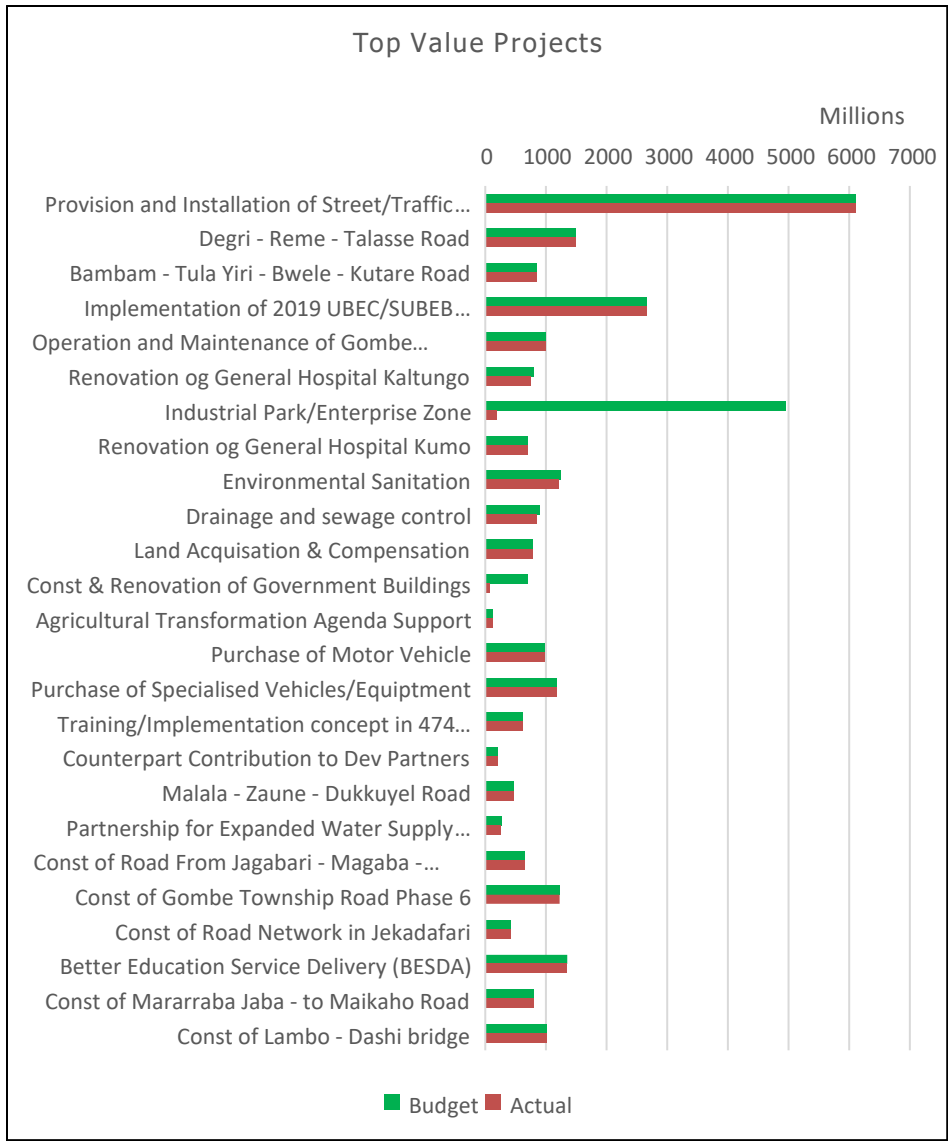


FIGURE 7: Citizens Nominated Projects Graph

