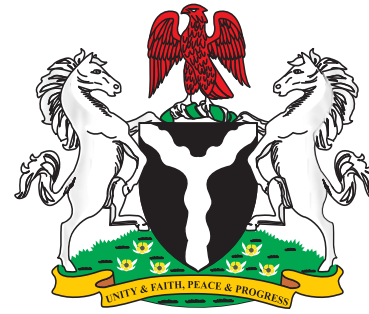


delivered solid results in a challenging market



CITIZENS' ACCOUNTABILITY REPORT

FOR THE YEAR ENDED 31ST DECEMBER, 2023



GOMBE STATE
FEDERAL REPUBLIC OF NIGERIA

2023 CITIZENS' ACCOUNTABILITY REPORT

FOR THE YEAR ENDED 31ST DECEMBER, 2023

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ABOUT

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 in the use of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilisation of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year 2023 and reports on state budget revenue and expenditure for the 2023 fiscal year.

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). 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. Performance of 80% and above has been colour-coded green, 60-80% as amber and less than 60% as red.

EXECUTIVE SUMMARY

The originally approved Gombe State 2023 “**Budget of Continuous Consolidation**” was assented to by the Governor on the 16th of December 2022.

This budget, with an originally approved size of **N176.01** billion, was revised in September 2023, with a reduction of N7.65 billion, making the final budget size to be **N168.36** billion.

The total revenue performance including opening balance by the state in 2023 was **N210.84** billion, indicating an 84% performance of the final budget amount, while the actual expenditure was **N161.73** billion, representing 96% performance against the final budget.

The performance of 'Other Recurrent Costs' was 91%, personnel emoluments – 97% while capital expenditure recorded a 98% outturn.

As depicted in the chart on expenditure breakdown, recurrent expenditure (personnel plus other recurrent costs) share in the total amount spent in 2023 was 45.1% while 54.9% was spent on capital expenditure (mainly projects).

The Government prioritised the expenditure in key sectors including Works, Agriculture, Education, Health, and Environment as well as the completion of key projects. The huge spending on the Works Education, Health and Agriculture reflects the priorities of the Government in providing the relevant infrastructure that will aid development, educating the citizens and nurturing healthy citizens.

Item	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Performance (%)*
Revenue	180,853,118,150	251,775,300,000	210,849,827,908	84%
Expenditure	176,016,202,000	168,368,722,000	161,730,514,617	96%
Personnel	37,953,747,000	41,941,230,000	40,640,596,164	97%
Other Recurrent	46,541,505,000	35,634,242,000	32,288,696,570	91%
Capital	91,520,950,000	90,793,250,000	88,801,221,882	98%

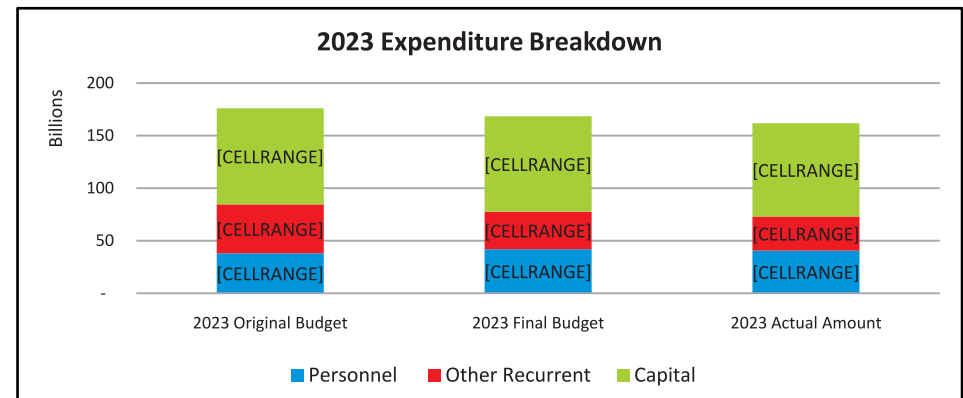
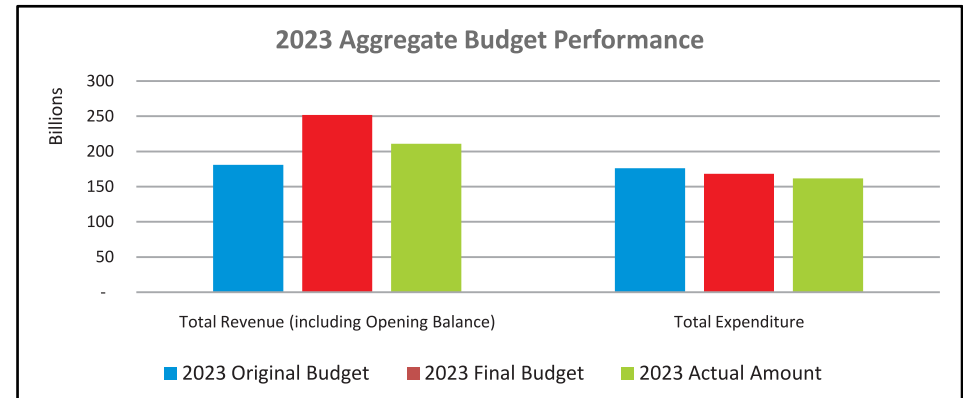


Figure 1 Summary of Revenue Performance











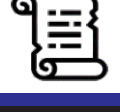


What are our sources for Financing the Budget?	What did we say we would collect in 2023?	How much did we actually collect in 2023?	How was our performance in 2023?	Did we collect more or less in 2023 compared to 2022?
Opening Balance 	N36.25 Billion	N35.851 Billion	99%	 132%
Federation Account 	N97.4 Billion	N110.494 Billion	113%	 51%
Internal Revenue 	N18.217 Billion	N15.179 Billion	83%	 15%
Aids and Grants 	N34.92 Billion	N27.167 Billion	78%	 81%
Loans 	N63.815 Billion	N20.775 Billion	33%	 -66%
Other Sources 	N1.173 Billion	N1.384 Billion	118%	 49%
Total Revenues	N251.775 Billion	N210.85 Billion	84%	 18%

Figure 2 Summary of Expenditure Performance










What are we spending our Money on?	What did we say we would spend in 2023?	What did we actually spend in 2023?	How was our performance in 2023?	Did we spend more or less in 2023 compared to 2022?
Personnel 	N41.941 Billion	N40.641 Billion	97%	 6%
Overheads 	N22.709 Billion	N19.375 Billion	85%	 102%
Debt Service 	N12.925 Billion	N12.914 Billion	100%	 -48%
Capital 	N90.793 Billion	N88.801 Billion	98%	 44%
Total Expenditure	N168.369 Billion	N161.731 Billion	96%	 12%

Figure 3 Summary of Recurrent Expenditure Performance by Planning Sector












Recurrent Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N0.726 Billion	N0.121 Billion	N5.2 Billion	N0.292 Billion	N1.272 Billion	N0.555 Billion
Actual	N0.487 Billion	N0.083 Billion	N4.048 Billion	N0.287 Billion	N1.253 Billion	N0.441 Billion
Perf.	67%	68%	78%	98%	99%	79%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N0.691 Billion	N0.481 Billion	N1.893 Billion	N0.487 Billion	N0.417 Billion	N65.441 Billion
Actual	N0.548 Billion	N0.205 Billion	N1.69 Billion	N0.142 Billion	N0.233 Billion	N63.512 Billion
Perf.	79%	43%	89%	29%	56%	97%

Figure 4 Summary of Capital Expenditure Performance by Planning Sector
















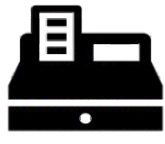






Capital Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N8.549 Billion	N4.209 Billion	N1.944 Billion	N0 Billion	N6.802 Billion	N0.098 Billion
Actual	N8.548 Billion	N4.005 Billion	N0.843 Billion	N0 Billion	N6.802 Billion	N0 Billion
Perf.	100%	95%	43%		100%	0%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N4.12 Billion	N30.301 Billion	N0.034 Billion	N4.557 Billion	N2.989 Billion	N27.188 Billion
Actual	N4.332 Billion	N30.219 Billion	N0.033 Billion	N4.557 Billion	N2.783 Billion	N26.681 Billion
Perf.	105%	100%	97%	100%	93%	98%

Figure 5 Summary of Total Expenditure Performance by Planning Sector

Total Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N9.276 Billion	N4.33 Billion	N7.144 Billion	N0.292 Billion	N8.074 Billion	N0.653 Billion
Actual	N9.035 Billion	N4.087 Billion	N4.891 Billion	N0.287 Billion	N8.055 Billion	N0.441 Billion
Perf.	97%	94%	68%	98%	100%	68%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N4.812 Billion	N30.782 Billion	N1.926 Billion	N5.044 Billion	N3.406 Billion	N92.63 Billion
Actual	N4.881 Billion	N30.424 Billion	N1.722 Billion	N4.699 Billion	N3.016 Billion	N90.193 Billion
Perf.	101%	99%	89%	93%	89%	97%

Section One: Budget Outturn

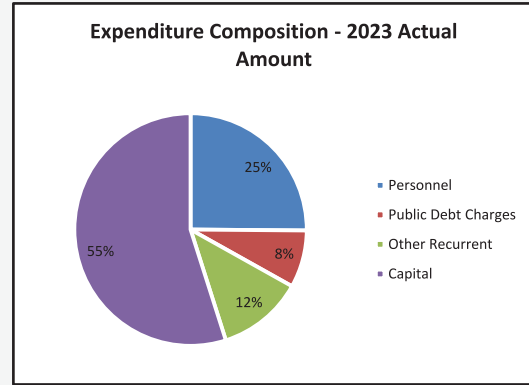
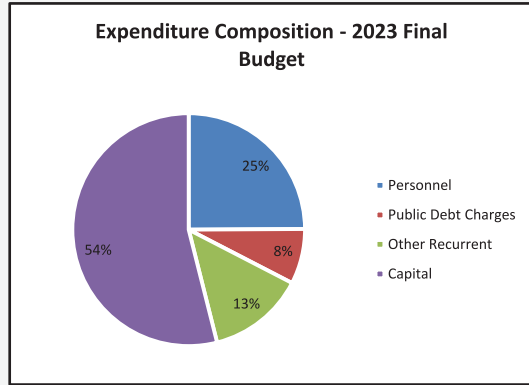
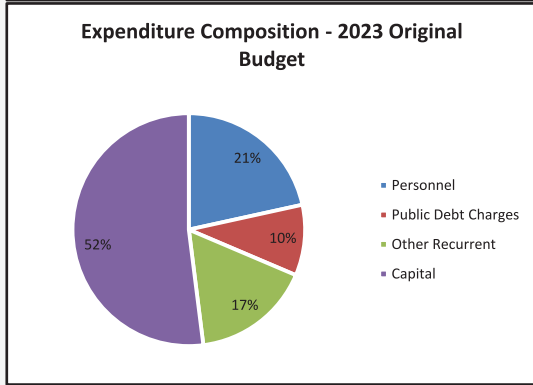
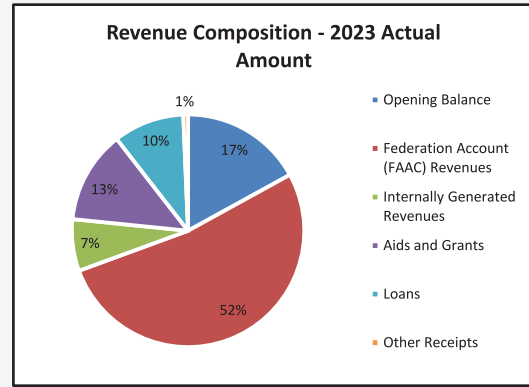
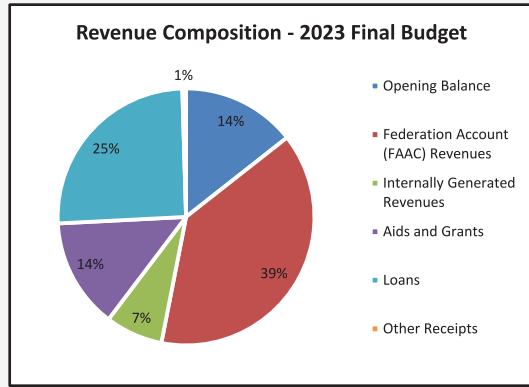
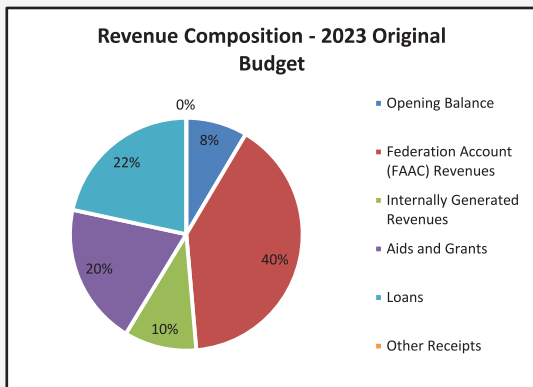
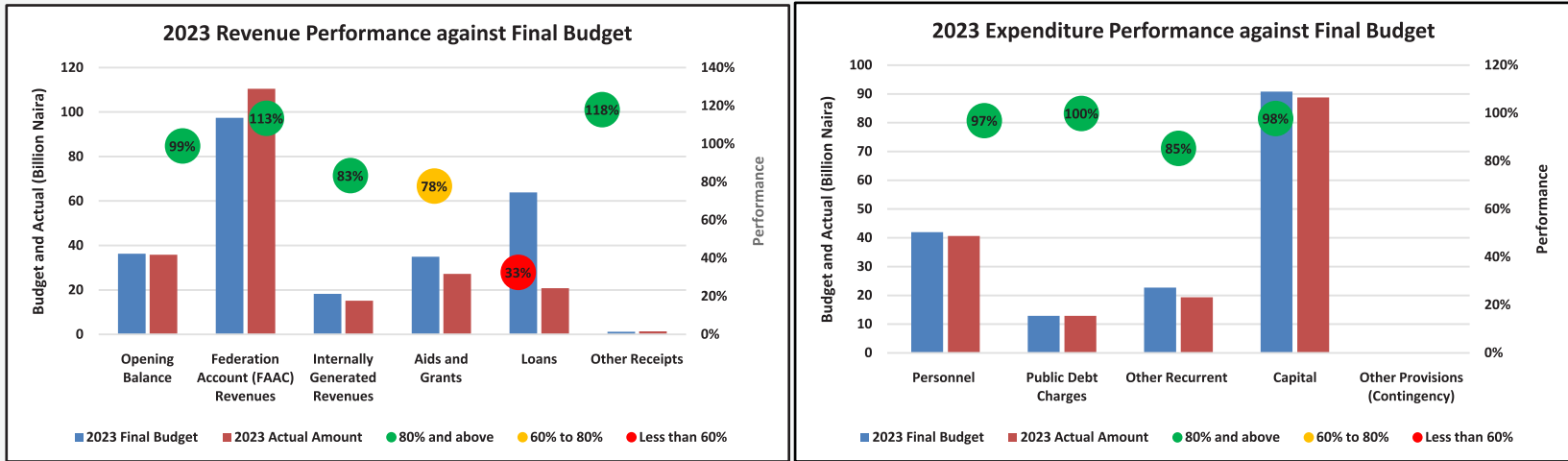
The total funds that accrued to Gombe State for the 2023 financial year stood at **N210.84** billion out of the final approved estimate of **N251.77** billion representing **84%** performance. The total revenue consists of FAAC allocation and IGR amounting to **N161.51** billion. The IGR exceeds that of last year actual by 15%. This achievement in the State's IGR is connected to the strategic efforts put in place towards improving IGR collection by the state government which is beginning to materialize. However, capital receipts from Aids and Grants contributed **N27.16** billion which is equivalent to 78% relative to the final budget of **N34.92** billion.

Also, the total actual expenditure was **N161.73** billion (96%) which is less than the estimated budget of **N168.36** billion. The total expenditure is made up of actual capital expenditure of **N88.80** billion, which is equivalent to 98% as against the estimated figure of **N90.79** billion and actual recurrent expenditure (Personnel and overhead cost). The actual personnel and Overheads cost stood at **N40.64** billion (97%) when compared with final approved estimate of **N41.94** billion, while other recurrent cost stood at **N19.37** billion (85%) as against final approved estimate of **N22.70** billion. The state's actual public debt charges were **N12.91** billion (100%) as against the final approved estimate of circa **N12.92** billion. See the Table 1 below the details of the State's Budget outturn:

Table 1: Budget Outturn:

Overview of the Implementation of the Gombe State 2023 Budget of Continuous Consolidation							
Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Opening Balance	15,435,668,150.28	36,250,000,000.00	35,850,750,853.22	- 399,249,146.78	99%	15,435,668,150.28	132%
Federation Account (FAAC) Revenues	72,500,000,000	97,400,000,000	110,493,861,558	13,093,861,558	113%	73,367,696,281	51%
Internally Generated Revenues	18,217,450,000	18,217,450,000	15,179,050,180	- 3,038,399,820	83%	13,210,968,086	15%
Aids and Grants	35,600,000,000	34,920,000,000	27,166,814,279	- 7,753,185,721	78%	14,986,740,125	81%
Loans	39,100,000,000	63,815,000,000	20,775,388,038	- 43,039,611,962	33%	60,917,072,486	-66%
Other Receipts	-	1,172,850,000	1,383,963,000	211,113,000	118%	928,891,503	49%
Total Revenue (including Opening Balance)	180,853,118,150	251,775,300,000	210,849,827,908	- 40,925,472,092	84%	178,847,036,631	18%
Expenditure	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Personnel	37,953,747,000	41,941,230,000	40,640,596,164	- 1,300,633,836	97%	38,444,389,834	6%
Public Debt Charges	17,315,000,000	12,925,071,500	12,913,539,673	- 11,531,827	100%	24,983,184,346	-48%
Other Recurrent	29,226,505,000	22,709,170,500	19,375,156,897	- 3,334,013,603	85%	18,951,049,700	2%
Capital	91,520,950,000	90,793,250,000	88,801,221,882	- 1,992,028,118	98%	61,693,391,345	44%
Total Expenditure	176,016,202,000	168,368,722,000	161,730,514,617	- 6,638,207,383	96%	144,072,015,225	12%

Figure 6 Budget Outturn Graphs

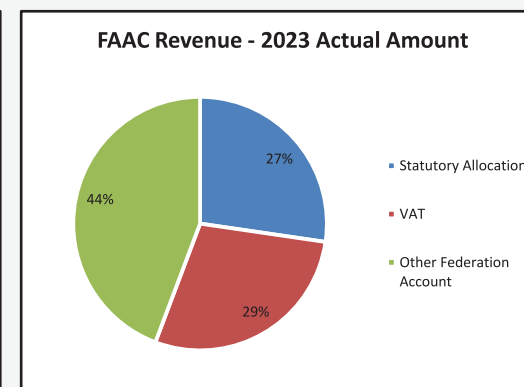
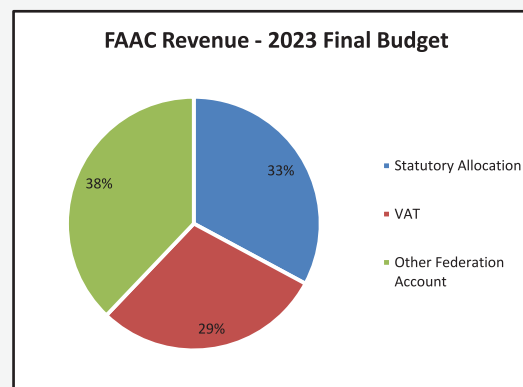
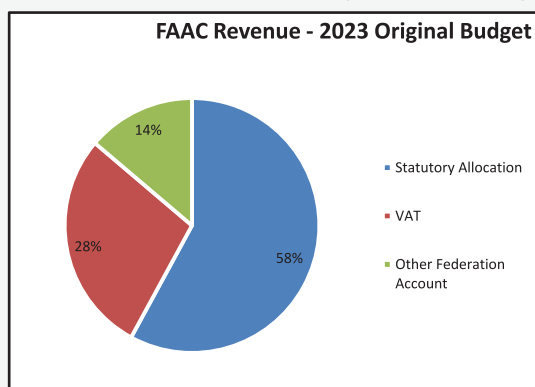


Section 2: Revenue Outturn

Table 2 below indicates the actual and budgeted Federation Account Revenue by item, highlighting 'what revenue Gombe State government received from FAAC, and how those receipts compare with the budgeted amount. In 2023, while Gombe State could not achieve the desired receipt from Statutory Allocation, the receipt from VAT, was higher than the approved budget estimate by 10%. The state received N30.17 billion (94%) as statutory allocation, N31.4 billion (110%) as VAT and N48.9 billion for other federation receipt amounting to an overall receipt of N110.4 billion (113%) compared to approved final estimates of N97.4 billion.

What Revenues did we receive from FAAC, and how does it compare to the Budget?							
FAAC Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Statutory Allocation	42,000,000,000	32,000,000,000	30,176,106,289	-1,823,893,711	94%	35,757,428,085	-16%
VAT	20,500,000,000	28,500,000,000	31,408,980,040	2,908,980,040	110%	23,070,216,806	36%
Other Federation Account	10,000,000,000	36,900,000,000	48,908,775,229	12,008,775,229	133%	14,540,051,391	236%
Total Federation Account Revenues	72,500,000,000	97,400,000,000	110,493,861,558	13,093,861,558	113%	73,367,696,281	51%

* Variance and Performance measured against 2023 Final Budget



What Revenues did we collect within the State (Internally Generated Revenues), and how does it compare to our Budget?

IGR	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Tax Revenues	5,038,995,000	6,991,749,995	5,480,166,763	- 1,511,583,232	78%	4,290,535,925	28%
Tax Revenues - Personal	4,758,800,000	6,591,749,995	5,155,240,482	- 1,436,509,513	78%	3,992,033,458	29%
Tax Revenue - Other	280,195,000	400,000,000	324,926,281	- 75,073,719	81%	298,502,468	9%
Non-Tax Revenues	13,178,455,000	11,225,700,005	9,698,883,418	- 1,526,816,587	86%	8,920,432,161	9%
Licenses	691,000,000	153,400,000	117,466,713	- 35,933,287	77%	64,829,005	81%
Mining Rent	-	-	-	-	-	-	-
Fees	1,317,670,000	1,036,055,005	3,380,808,200	2,344,753,195	326%	1,236,483,476	173%
Fines	39,950,000	31,950,000	13,318,160	- 18,631,840	42%	49,951,692	-73%
Sales	1,838,890,000	1,160,420,000	85,532,290	- 1,074,887,710	7%	1,532,801,344	-94%
Earnings	775,615,000	1,841,545,000	1,434,735,662	- 406,809,338	78%	1,510,134,794	-5%
Rent On Government Buildings	7,730,000	6,730,000	10,735,244	4,005,244	160%	2,457,479	337%
Rent on Land and Others	265,500,000	361,000,000	31,581,206	- 329,418,794	9%	258,427,179	-88%
Repayments	78,000,000	11,500,000	21,945,572	10,445,572	191%	76,735,887	-71%
Investment Income	30,000,000	10,000,000	-	- 10,000,000	0%	-	-
Interest Earned	60,000,000	15,000,000	131,081,130	116,081,130	874%	84,186,878	56%
Reimbursement	8,020,000,000	6,575,000,000	3,508,316,179	- 3,066,683,821	53%	3,200,489,845	10%
Miscellaneous Income	54,100,000	23,100,000	963,363,062	940,263,062	4170%	903,934,582	7%
Total IGR	18,217,450,000	18,217,450,000	15,179,050,180	- 3,038,399,820	83%	13,210,968,086	15%

Table 3 and 4 below indicate the actual and budgeted Internally Generated Revenue (IGR) by the state as well as the top 10 revenue generating Ministries, Departments and Agencies (MDAs).

Internally Generated Revenue comprises Tax and Non-Tax Revenue. The total tax revenue budget was N6.99 billion while the total non-tax revenue budget was N11.22 billion, making a total final approved IGR budget of N18.21 billion. The actual tax revenue collected amounted to N5.48 billion representing 78% of the budgeted amount and N9.69 billion was generated from non-tax revenue equivalent to 86%. However, the State Government has continued to put in place strategic effort such as sensitization, tax relief, amendment of relevant tax laws and automation of revenue administration systems in both Tax revenue and non-tax revenue to improve their collections.

The aggregate Internally Generated Revenue (IGR) during the year from both tax and non-tax revenue stood at N15.17 billion – an 83% performance when compared with the total budgeted IGR.

Gombe State Internal Revenue Service generated the highest revenue of N9.1 billion representing (49.95%) as against the final estimated budget of N18.21 billion while Ministry of Commerce recorded the least of the top 10 with a collection of N72.98 million against the final budget of N18.21 million representing 0.4%.

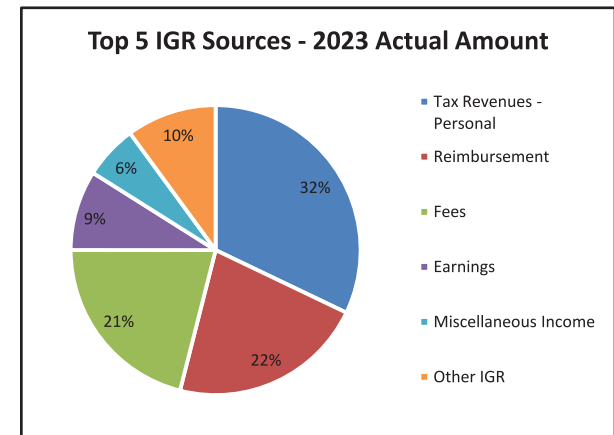
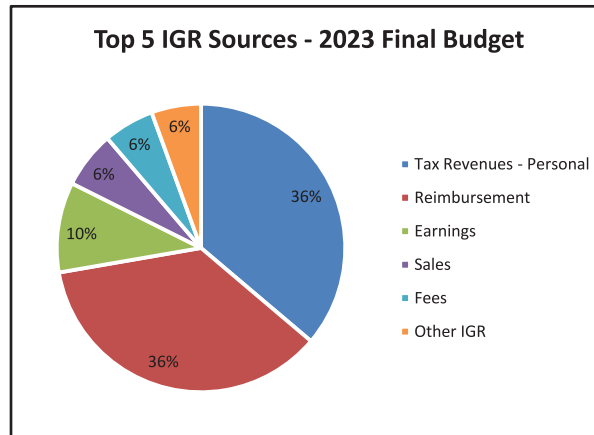
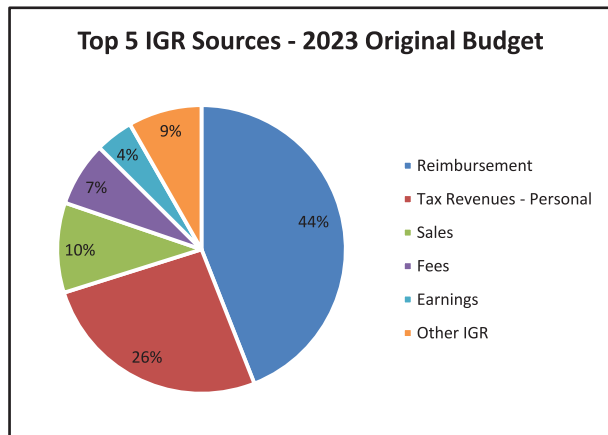
The state government has over the last three years invested heavily towards revamping domestic revenue mobilisation through the medium-term revenue strategy. It is expected that Gombe State will continue to vigorously pursue IGR drive initiatives and plug any loophole capable of undermining the needed growth in revenue generation capacity.

Table 3 Internally Generated Revenue Outturn by Source

Table 4 Internally Generated Revenue Outturn by MDA

What Revenues did we collect within the State (Internally Generated Revenues), and how does it compare to our Budget?							
IGR	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Tax Revenues	5,038,995,000	6,991,749,995	5,480,166,763	- 1,511,583,232	78%	4,290,535,925	28%
Tax Revenues - Personal	4,758,800,000	6,591,749,995	5,155,240,482	- 1,436,509,513	78%	3,992,033,458	29%
Tax Revenue - Other	280,195,000	400,000,000	324,926,281	- 75,073,719	81%	298,502,468	9%
Non-Tax Revenues	13,178,455,000	11,225,700,005	9,698,883,418	- 1,526,816,587	86%	8,920,432,161	9%
Licenses	691,000,000	153,400,000	117,466,713	- 35,933,287	77%	64,829,005	81%
Mining Rent	-	-	-	-		-	
Fees	1,317,670,000	1,036,055,005	3,380,808,200	2,344,753,195	326%	1,236,483,476	173%
Fines	39,950,000	31,950,000	13,318,160	- 18,631,840	42%	49,951,692	-73%
Sales	1,838,890,000	1,160,420,000	85,532,290	- 1,074,887,710	7%	1,532,801,344	-94%
Earnings	775,615,000	1,841,545,000	1,434,735,662	- 406,809,338	78%	1,510,134,794	-5%
Rent On Government Buildings	7,730,000	6,730,000	10,735,244	4,005,244	160%	2,457,479	337%
Rent on Land and Others	265,500,000	361,000,000	31,581,206	- 329,418,794	9%	258,427,179	-88%
Repayments	78,000,000	11,500,000	21,945,572	10,445,572	191%	76,735,887	-71%
Investment Income	30,000,000	10,000,000	-	- 10,000,000	0%	-	
Interest Earned	60,000,000	15,000,000	131,081,130	116,081,130	874%	84,186,878	56%
Reimbursement	8,020,000,000	6,575,000,000	3,508,316,179	- 3,066,683,821	53%	3,200,489,845	10%
Miscellaneous Income	54,100,000	23,100,000	963,363,062	940,263,062	4170%	903,934,582	7%
Total IGR	18,217,450,000	18,217,450,000	15,179,050,180	- 3,038,399,820	83%	13,210,968,086	15%

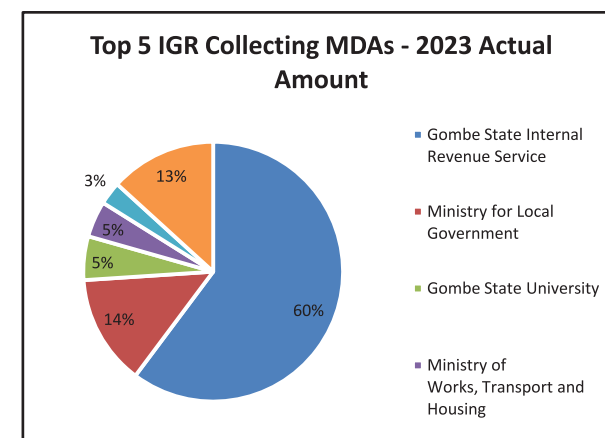
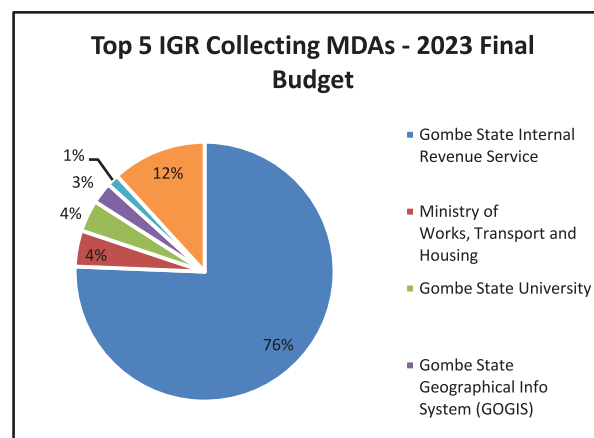
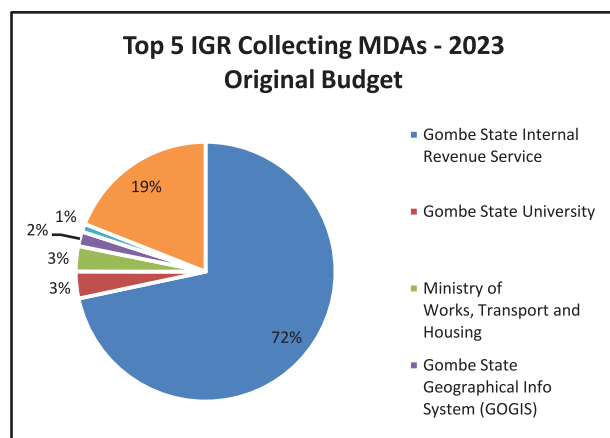
* Variance and Performance measured against 2023 Final Budget



Who was responsible for collecting our Internally Generated Revenues, and how did they Perform?

IGR Collecting MDAs (Top 10)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Gombe State Internal Revenue Service	13,058,100,000	13,778,849,995	9,140,355,424	- 4,638,494,571	66%	7,716,597,105	18%
Ministry for Local Government	5,000,000	1,000,000	2,085,915,313	2,084,915,313	208592%	-	
Gombe State University	609,284,000	716,780,000	825,796,766	109,016,766	115%	210,352,147	293%
Ministry of Works, Transport and Housing	573,500,000	819,500,000	682,946,190	- 136,553,810	83%	809,757,687	-16%
Gombe State Geographical Info System (GOGIS)	331,000,000	482,450,000	434,809,703	- 47,640,297	90%	254,787,055	71%
Ministry of Health	182,550,000	272,500,000	299,982,215	27,482,215	110%	581,930,189	-48%
Gombe State Urban Planning & Dev Board	100,000,000	160,000,000	154,288,775	- 5,711,225	96%	59,392,070	160%
Budget Monitoring & Price Int Unit (Due Process)	62,000,000	147,000,000	120,831,742	- 26,168,258	82%	495,676,021	-76%
College of Health Technology Kaltungo	20,000,000	12,500,000	214,001,566	201,501,566	1712%	235,135,643	-9%
Ministry of Trade, Industries and Tourism	157,000,000	238,121,107	86,607,667	- 151,513,440	36%	23,428,936	270%
Other Revenue Collecting Agencies	3,119,016,000	1,588,748,898	1,133,514,819	- 455,234,079	71%	2,823,911,234	-60%
Total Internally Generated Revenue	18,217,450,000	18,217,450,000	15,179,050,180	- 3,038,399,820	83%	13,210,968,086	15%

* Variance and Performance measured against 2023 Final Budget



Section 3: Expenditure Outturn

Table 5 below shows the expenditure outturn, which indicates a total sum of **N168.36** billion as the final approved budget estimate for the year 2023 with actual spending of **N161.73** billion equivalent to 96%.

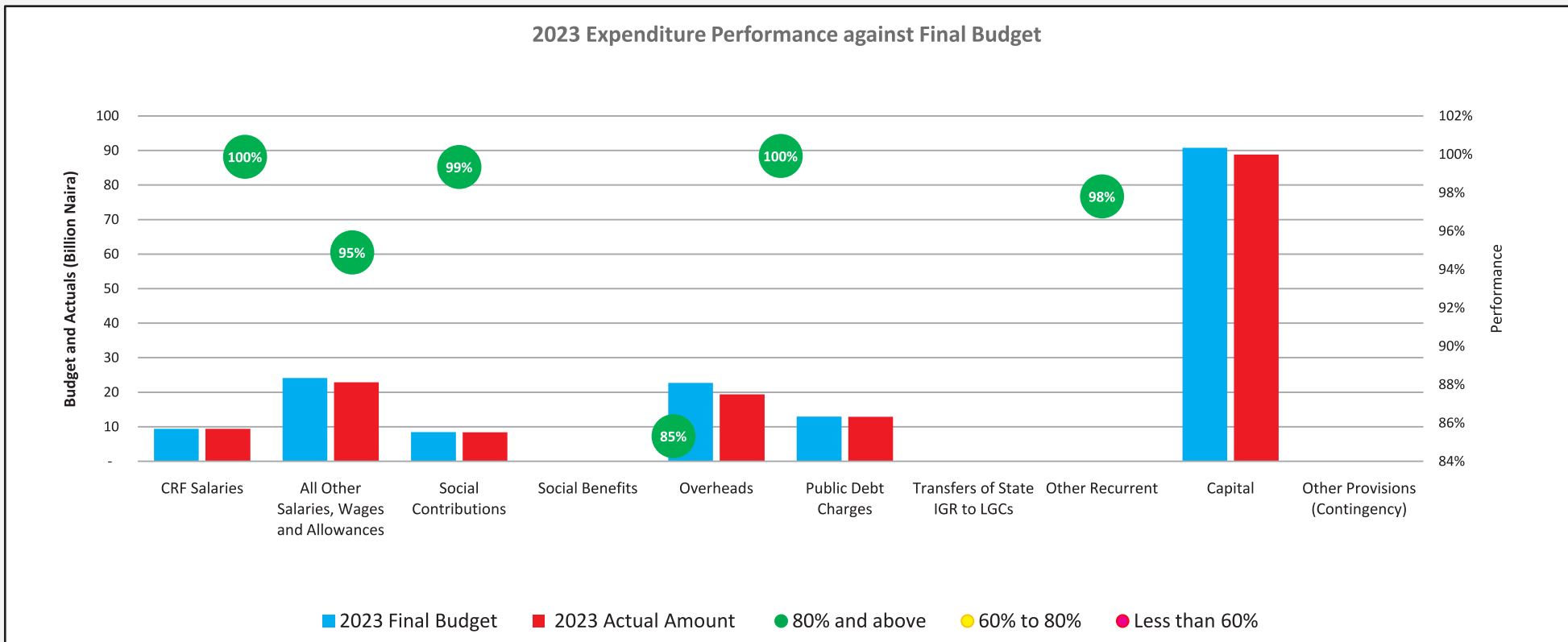
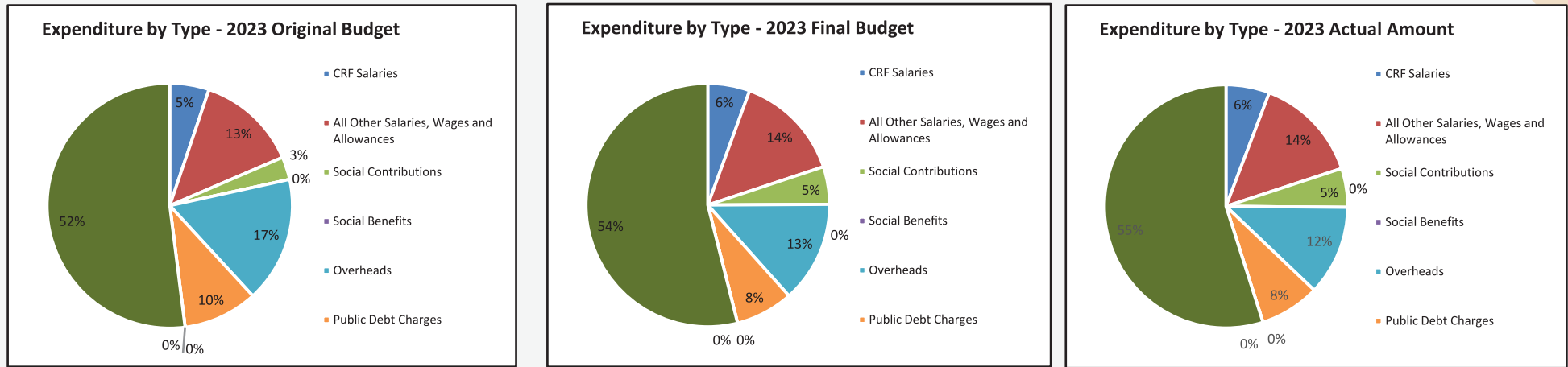
Accordingly, **N88.80** billion was spent on capital expenditure, equivalent to 55% as against the estimated **N168.36** billion. Whereas **N72.92** billion (Personnel **N40.64** and Other Recurrent **N32.28**) was spent on recurrent expenditure against the budget estimate of **N77.57** billion, equivalent to 94%.

It should be noted that 45% of the total actual expenditure was incurred on recurrent expenditure while the remaining 55% was expended on capital expenditure. This is in line with the state government's resolve to increase the share of capital expenditure in the total expenditure outlay of Gombe State.

What did we spend our Resources on?							
FAAC Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Personnel	37,953,747,000	41,941,230,000	40,640,596,164	1,300,633,836	97%	38,444,389,834	6%
CRF Salaries	9,125,500,000	9,379,620,000	9,367,668,005	11,951,995	100%	8,895,737,070	5%
All Other Salaries, Wages and Allowances	23,534,747,000	24,132,656,000	22,899,517,536	1,233,138,464	95%	21,828,031,212	5%
Social Contributions	5,293,500,000	8,428,954,000	8,373,410,623	55,543,377	99%	7,720,621,551	8%
Social Benefits	-	-	-	-	-	-	-
Other Recurrent	46,541,505,000	35,634,242,000	32,288,696,570	3,345,545,430	91%	43,934,234,046	-27%
Overheads	29,226,505,000	22,709,170,500	19,375,156,897	3,334,013,603	85%	18,951,049,700	2%
Public Debt Charges	17,315,000,000	12,925,071,500	12,913,539,673	11,531,827	100%	24,983,184,346	-48%
Transfers of State IGR to LGCs	-	-	-	-	-	-	-
Others (Staff Loans, Grants, Subsidies, Other Transfers)	-	-	-	-	-	-	-
Capital	91,520,950,000	90,793,250,000	88,801,221,882	1,992,028,118	98%	61,693,391,345	44%
Total Expenditure	176,016,202,000	168,368,722,000	161,730,514,617	6,638,207,383	96%	144,072,015,225	12%

* Variance and Performance measured against 2023 Final Budget

Figure 7 Expenditure Composition



Section 4: Audit Findings

This section outlines the findings from the Audit process on fiscal year budget implementation, including queries, unremitted funds, government property sales, etc. The Auditor General's Statement should include revenue and expenditure, an audited financial statement, findings from the audit as contained in the audited financial statement.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

The Ministry of Trade had the highest queries on recurrent expenditure relating to overhead cost. The queries were for the sum of **N102.5** thousand as overpayment of salaries.

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

Non deduction of VAT, WHT and Stamp duty by the Ministry of Health and Ministry of Works. Totalling N5,327,184.70.

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

There was a total of 69 queries for transactions amounting to N383million representing 3% of the expenditure payment of N14.87billion issued to MDAs in the State University.

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER: Non maintenance of assets registers by MDAs

E: BILLS PAYABLE: No findings

F: INVESTMENTS: No findings

G: AIDS AND GRANTS: No findings

H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND: No findings

I: PERFORMANCE GUARANTEES: No findings

I: ADHERENCE TO PROCUREMENT PROCEDURES: No findings

Table 6 Top Ten Audit Queries

Was all of our expenditure executed in line with the laws and regulations of the State?					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Over payment of salaries and other allowances	11	Over payment of salary	1,420,882	4,180,160,000	0%
Non deduction of taxes from Government contracts	1	Non deduction of tax	1,120,285	22,402,700	5%
Unattached Supporting Documents	8	Unattached Document	84,737,570	1,393,275,000	6%
Un authorized sales of fertilizer	1	Illegal Transaction	11,400,000	881,610,000	1%
Others	48	-	284,954,848	8,399,095,521	3%
Total for All Audit Findings	69	-	383,633,585	14,876,543,221	3%

Section 5 Audited Financial Statements

This section outlines a breakdown of 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 table below elucidates the revenue and expenditure for the year 2023.

- The State Statutory Allocation for the year was less than the projected figure with the sum of N1.87billion. While other Federation Account Distribution surpasses the budgeted estimate by N12.00 billion because of the rise in the price of crude oil and exchange rate.
- There was an increase in Independent Revenue by N1.97 billion against the last years actual, which is because of strategic effort such as sensitization, amendment of relevant tax laws and automation of revenue administration systems in both Tax revenue and non-tax revenue to improve their collections.
- The total actual expenditure was N161.73billion which represents 96% of the final budget of N168.36billion.

The table below illustrates the breakdown of revenue and expenditure for the year 2023.

Table 7 Statement of Income and Expenditure

Consolidated financial summary for the fiscal year 2023

	Actual	Actual	Original	Final	Variance
	2022	2023	Budget 2023	Budget 2023	2023
	₦	₦	₦	₦	₦
Opening Balance	15,435,668,150.28	35,850,750,853.22	13,000,000,000.00	36,250,000,000.00	399,249,146.78-
Receipts:					
Statutory Allocation from FAAC	35,757,428,085.17	30,176,106,289.39	42,000,000,000.00	32,000,000,000.00	1,823,893,710.61-
Share of VAT from FAAC	23,070,216,805.60	31,408,980,040.35	20,500,000,000.00	28,500,000,000.00	2,908,980,040.35+
Other Statutory Transfers	14,540,051,390.57	48,908,775,228.51	10,000,000,000.00	36,900,000,000.00	12,008,775,228.51+
Internally Generated Revenue	13,210,968,086.25	15,179,050,180.25	18,217,450,000.00	18,217,450,000.00	3,038,399,819.75-
Grants & Miscellaneous	11,870,103,282.54	21,602,696,248.04	20,600,000,000.00	29,420,000,000.00	7,817,303,751.96-
Miscellaneous Capital Receipts	3,116,636,841.94	5,564,118,030.57	15,000,000,000.00	5,500,000,000.00	64,118,030.57+
Total Current Year Receipts	101,565,404,492.07	152,839,726,017.11	126,317,450,000.00	150,537,450,000.00	2,302,276,017.11+
Total Projected Funds Available	117,001,072,642.35	188,690,476,870.33	139,317,450,000.00	186,787,450,000.00	1,903,026,870.33+
Recurrent Expenditure: Economic Classification:					
Personnel Cost	21,828,031,212.38	22,899,517,536.43	23,534,747,000.00	24,132,656,000.00	1,233,138,463.57+
Social Benefits	7,720,621,550.86	8,373,410,622.89	5,293,500,000.00	8,428,954,000.00	55,543,377.11+
Overhead Costs	18,951,049,699.69	19,375,156,897.02	29,226,505,000.00	22,709,170,500.00	3,334,013,602.98+
CRFC - (Excluding Public Debt & Social Benefit)	8,895,737,070.38	9,367,668,004.91	9,125,500,000.00	9,379,620,000.00	11,951,995.09+
Repayment of External Loans	973,737,210.60	1,664,899,535.56	1,772,700,000.00	1,665,000,000.00	100,464.44+
Repayment of Internal Loans	24,009,447,136.22	11,248,640,137.41	7,600,000,000.00	11,260,071,500.00	11,431,362.59+
Total Recurrent Expenditure	82,378,623,880.13	72,929,292,734.22	76,552,952,000.00	77,575,472,000.00	4,646,179,265.78+
Capital Expenditure: Programme Classification:					
01 Economic Empowerment Through Agriculture	2,680,749,000.00	3,025,368,711.76	2,785,500,000.00	3,034,295,000.00	8,926,288.24+
02 Societal Re - Orientation	20,759,628.27	275,759,392.15	592,000,000.00	342,775,000.00	67,015,607.85+
03 Poverty Alleviation	2,750,000.00	90,000,000.00	442,000,000.00	96,050,100.00	6,050,100.00+
04 Improvement to Human Health	3,169,521,005.34	3,349,834,206.32	4,099,000,000.00	3,368,932,102.00	19,097,895.68+
05 Enhancing Skills and Knowledge	4,420,156,063.58	1,538,888,333.42	4,241,800,000.00	1,571,203,213.00	32,314,879.58+
06 Housing and Urban Development	1,454,933,788.08	8,415,059,917.71	9,369,000,000.00	8,531,770,244.00	116,710,326.29+
07 Gender			1,486,000,000.00	1,034,000.00	1,034,000.00+
08 Youth	155,894,100.00	1,255,321,197.31	1,395,000,000.00	1,256,975,300.00	1,654,102.69+
09 Environmental Improvement	1,706,329,814.03	3,878,043,915.81	4,519,500,000.00	3,935,791,400.00	57,747,484.19+
10 Water Resources and Rural Development	11,896,004,967.24	6,090,384,654.08	6,816,500,000.00	6,091,429,300.00	1,044,645.92+
11 Information Communication & Technology		155,458,674.00	825,000,000.00	344,172,000.00	188,713,326.00+
12 Growing the Private Sector	10,576,856,427.65	2,457,262,217.00	12,087,000,000.00	2,572,102,000.00	114,839,783.00+
13 Reform of Government and Governance	13,826,314,756.29	26,140,883,189.70	29,295,450,000.00	27,075,396,341.00	934,513,151.30+
14 Power	90,000.00	1,529,499,167.07	4,014,500,000.00	1,780,814,000.00	251,314,832.93+
17 Road	11,690,618,804.01	30,580,162,855.81	17,440,000,000.00	30,771,200,000.00	191,037,144.19+
18 Airways	92,412,991.00	19,295,450.00	25,000,000.00	19,300,000.00	4,550.00+
20 Shipping			30,000,000.00	10,000.00	10,000.00+
Total Capital Expenditure by Programme	61,693,391,345.49	88,801,221,882.14	99,463,250,000.00	90,793,250,000.00	1,992,028,117.86+
Total Expenditure (Budget Size)	144,072,015,225.62	161,730,514,616.36	176,016,202,000.00	168,368,722,000.00	6,638,207,383.64+
Budget Surplus/(Deficit)	27,070,942,583.27	26,959,962,253.97	36,698,752,000.00	18,418,728,000.00	8,541,234,253.97+
Movement in Other Cash Equivalents:					
Below the Line Receipts	13,905,844,370.15	14,531,595,507.54			14,531,595,507.54+
Below the Line Payments	11,901,223,419.35	(18,337,732,468.11)			18,337,732,468.11-
Sub-Total: Movement in Other Cash Equivalents	2,004,620,950.80	(3,806,136,960.57)			3,806,136,960.57-
Financing of Deficit by Borrowing:					
Internal Loans	60,452,150,336.65	16,181,848,287.30	12,100,000,000.00	53,000,000,000.00	36,818,151,712.70-
External Loans	464,922,149.04	4,593,539,750.44	27,000,000,000.00	10,815,000,000.00	6,221,460,249.56-
Total Loans	60,917,072,485.69	20,775,388,037.74	39,100,000,000.00	63,815,000,000.00	43,039,611,962.26-
Closing Balance	35,850,750,853.22	43,929,213,331.14	2,401,248,000.00	82,233,728,000.00	38,304,514,668.86-

Table 8 Assets and Liabilities

Assets and Liabilities of the State			
Item	As at 31st December 2023	As at 31st December 2022	Change in Assets / Liabilities
Assets	44,768,172,177	36,689,709,700	8,078,462,478
Fixed Deposit	2,243,458,525	3,693,458,525	- 1,450,000,000
CRF Bank Balances	32,556,971,412	26,996,625,315	5,560,346,096
State Government Investment	838,958,846	838,958,846	0
MDA's Cash Balances	9,128,783,395	5,160,667,013	3,968,116,382
Liabilities	44,768,172,177	36,689,709,699	8,078,462,478
Public Funds	43,929,213,331	35,850,750,853	8,078,462,478
Other Funds	838,958,846	838,958,846	-

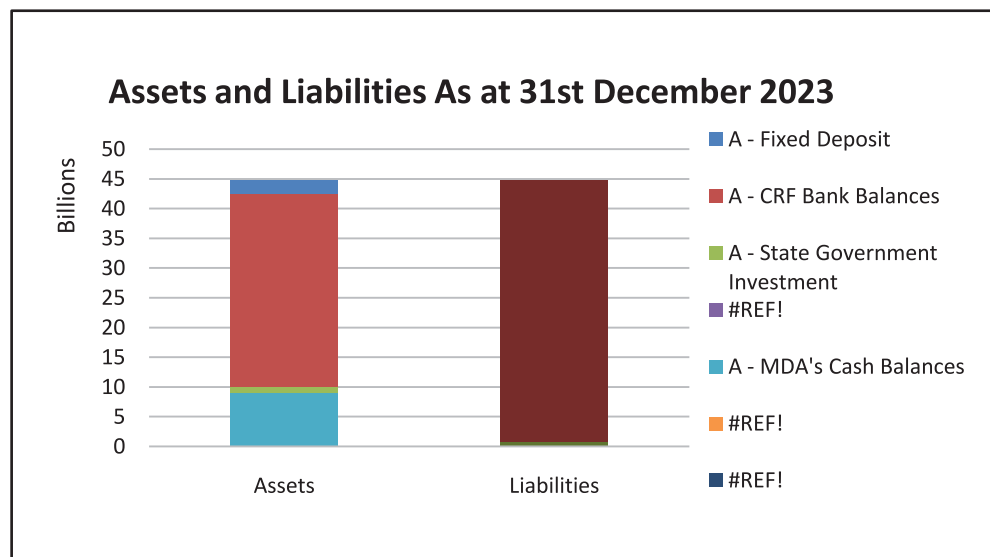
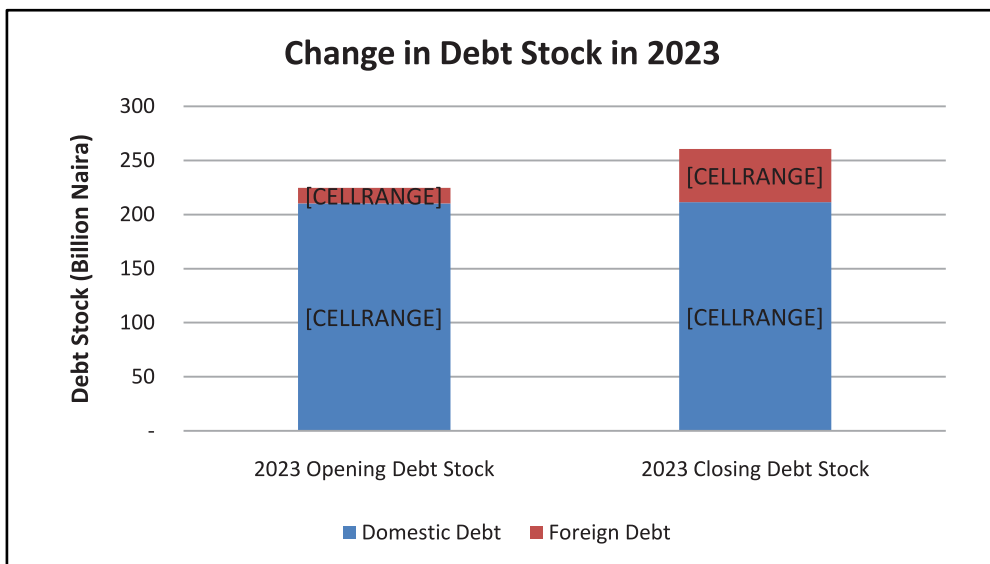


Table 9 Dynamics in Debt Stock

How much did we borrow and how much debt did we repay?			
Item	Domestic Debt	Foreign Debt	Total Debt
2023 Opening Debt Stock	210,199,517,346	14,569,893,730	224,769,411,076
2023 New Loans Taken	16,181,848,287	4,593,539,750	20,775,388,038
2023 Principal Repayment	2,016,778,605	1,664,899,536	3,681,678,141
Adjustments (Positive means increase)	- 13,059,689,443	31,861,027,215	18,801,337,771
2023 Closing Debt Stock	211,304,897,585	49,359,561,159	260,664,458,744
Net Increase in Debt Stock	1,105,380,238	34,789,667,429	35,895,047,668

Cost of Servicing Debt			
Interest Payments in 2023	9,231,861,532	-	9,231,861,532
Approximate Interest Rate	4.4%	0.0%	3.8%



Section 6: Top Sectorial Allocation

This section outlines the financial information on top Ministries, Department, Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

Recurrent Expenditure

Table 13 highlights the recurrent expenditure data of the existing main organization in Gombe State. The estimated budget was slightly higher than the actual expenditures including the aggregate figure from 'other MDA expenditure. It gladdens our heart to state that the budget was to a reasonable extent implemented as intended given that the share for each MDA as a percentage of the budget and actual expenditure were relatively matched. Health and Education got the highest share of actual amounts of 79% and 78% respectively while the Ministry of lands got the lowest share of actual of 38%.

Capital Expenditure

Table 14 represents the capital expenditure of the top 20 main organisations. The capital expenditure performance shows that all the MDAs listed had actual capital expenditure less than their respective budget size. Ministry of works got the highest actual expenditure which is about **N30.2**billion equivalent to 34.3% of the total actual capital expenditure of **N88.80**billion, followed by the Ministry of Agriculture with **N8.54**billion, equivalent to 9.63%.

Total Expenditure

Table 11 indicates top highest spending sectors, the Economic Sector received the highest total actual expenditure which is about **N65.60**billion (74%) of the state's total actual capital expenditure of **N88.80**billion, followed by the Social Sector which got **N19.08**billion (21%). The Administration Sector received **N3.17**billion (4%) while Justice Sectors got the least actual expenditure to the tune of **N934**million (1%).

Table 10 Recurrent Expenditure by Mains Sectors of Government

Recurrent Expenditure by NCOA Sector							
Expenditure by Sector (NCOA Administrative Segment)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	25,290,850,000	16,698,704,000	14,941,821,138	1,756,882,862	89%	22%	20%
Economic Sector	28,919,474,000	36,218,353,500	37,599,692,636	-1,381,339,136	104%	47%	52%
Law and Justice Sector	3,581,530,000	5,143,550,000	2,759,782,100	2,383,767,900	54%	7%	4%
Social Services Sector	18,761,098,000	19,514,864,500	17,627,996,859	1,886,867,641	90%	25%	24%
Total Expenditure	76,552,952,000	77,575,472,000	72,929,292,734	4,646,179,266	94%		

* Variance and Performance measured against 2023 Final Budget

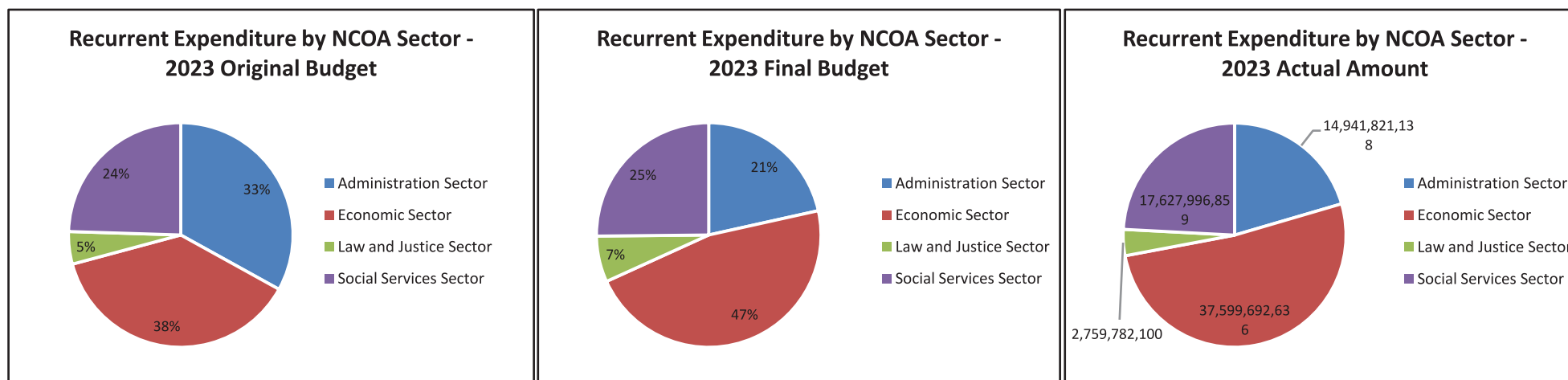


Table 11 Capital Expenditure by Mains Sectors of Government

Capital Expenditure by NCOA Sector							
Expenditure by Planning Sector	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	6,135,000,000	4,080,328,205	3,178,279,980	902,048,225	78%	4%	4%
Economic Sector	64,210,300,000	66,659,833,546	65,602,258,533	1,057,575,013	98%	73%	74%
Law and Justice Sector	2,494,750,000	935,597,264	934,073,653	1,523,611	100%	1%	1%
Social Services Sector	26,623,200,000	19,117,490,985	19,086,609,716	30,881,269	100%	21%	21%
Total Expenditure	99,463,250,000	90,793,250,000	88,801,221,882	1,992,028,118	98%		

* Variance and Performance measured against 2023 Final Budget

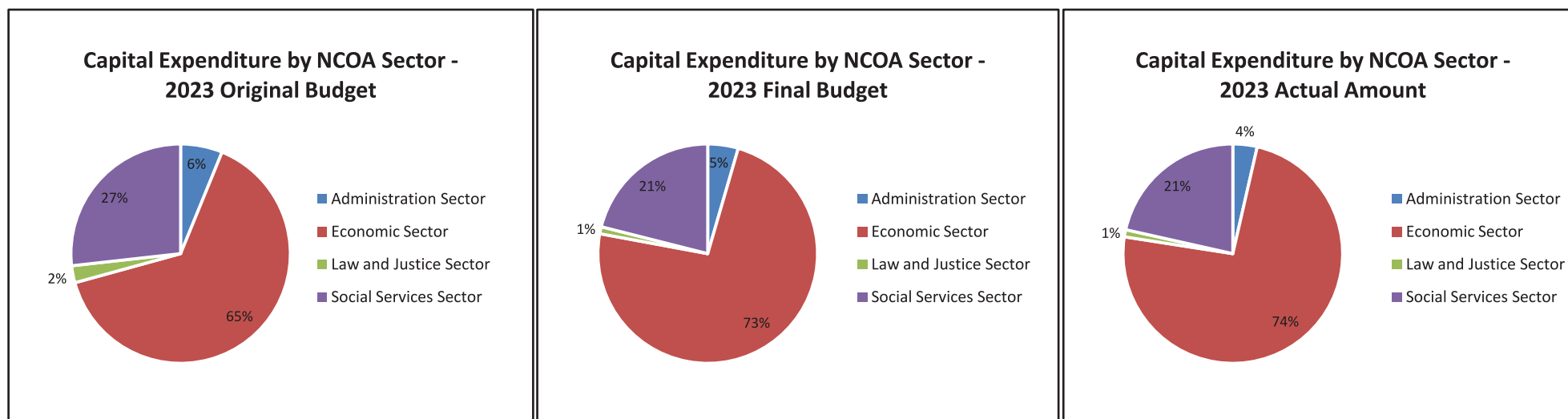


Table 12 Total Expenditure by Mains Sectors of Government

Total Expenditure by NCOA Sector							
Infrastructure	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	31,425,850,000	20,779,032,205	18,120,101,118	2,658,931,087	87%	12%	11%
Economic Sector	93,129,774,000	102,878,187,046	103,201,951,169	323,764,123	100%	61%	64%
Law and Justice Sector	6,076,280,000	6,079,147,264	3,693,855,753	2,385,291,511	61%	4%	2%
Social Services Sector	45,384,298,000	38,632,355,485	36,714,606,575	1,917,748,910	95%	23%	23%
Total Expenditure	176,016,202,000	168,368,722,000	161,730,514,616	6,638,207,384	96%		

* Variance and Performance measured against 2023 Final Budget

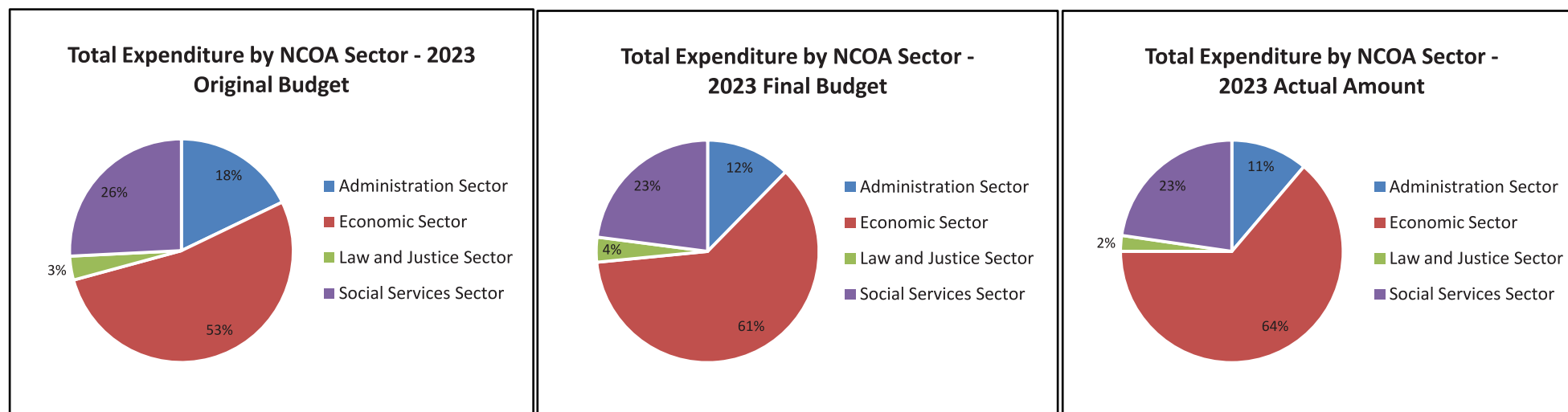


Table 13 Top Twenty Recurrent Expenditure by Main Organisations

Recurrent Expenditure by Main Organization							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Education	4,769,000,000	5,200,000,000	4,048,038,223	1,151,961,777	78%	6.70%	5.55%
Ministry of Health	767,035,000	691,205,000	548,461,396	142,743,604	79%	0.89%	0.75%
Ministry of Works, Transport and Housing	268,450,000	481,105,000	204,829,525	276,275,475	43%	0.62%	0.28%
Ministry of Finance & Economic Development	2,644,950,000	1,271,686,300	1,252,984,895	18,701,405	99%	1.64%	1.72%
Ministry Of Water Resources	195,900,000	487,194,000	142,160,389	345,033,611	29%	0.63%	0.19%
Ministry of Agriculture & Natural Resources	781,425,000	726,425,000	487,347,154	239,077,846	67%	0.94%	0.67%
Ministry of Environment	324,694,000	291,900,000	287,124,669	4,775,331	98%	0.38%	0.39%
Office of the Secretary to the State Government	3,284,600,000	4,046,200,000	3,955,422,647	90,777,353	98%	5.22%	5.42%
State House of Assembly	2,605,250,000	1,842,450,000	1,530,292,382	312,157,618	83%	2.38%	2.10%
Government House	8,154,000,000	5,912,319,000	5,713,844,367	198,474,633	97%	7.62%	7.83%
Judiciary	1,849,500,000	1,892,500,000	1,689,702,753	202,797,247	89%	2.44%	2.32%
Ministry of Women Affairs	293,603,000	298,753,000	149,724,398	149,028,602	50%	0.39%	0.21%
Office of the Head of State Civil Service	756,000,000	554,500,000	440,663,580	113,836,420	79%	0.71%	0.60%
Ministry Of Commerce and Industries	138,660,000	121,160,000	82,517,940	38,642,060	68%	0.16%	0.11%
Ministry Of Land and Survey	218,950,000	108,950,000	41,884,561	67,065,439	38%	0.14%	0.06%
Ministry of Budget and Economic Planning	206,450,000	306,750,000	208,074,849	98,675,151	68%	0.40%	0.29%
Ministry of Information	989,850,000	209,850,000	120,488,441	89,361,559	57%	0.27%	0.17%
Local Government Service Commission	65,600,000	53,600,000	39,536,415	14,063,585	74%	0.07%	0.05%
Office of the Auditor General	528,300,000	529,665,000	529,122,179	542,821	100%	0.68%	0.73%
Ministry of Justice	883,100,000	447,350,000	315,989,197	131,360,803	71%	0.58%	0.43%
Other Main Orgs	46,827,635,000	52,101,909,700	51,141,082,774	960,826,926	98%	67.16%	70.12%
Total Expenditure	76,552,952,000	77,575,472,000	72,929,292,734	4,646,179,266	94%		

Table 14 Top Twenty Capital Expenditure by Main Organisations

Capital Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Education	4,383,700,000	1,944,388,135	842,698,818	1,101,689,317	43%	2.14%	0.95%
Ministry of Health	5,123,000,000	4,120,323,222	4,332,441,233	- 212,118,011	105%	4.54%	4.88%
Ministry of Works, Transport and Housing	14,856,000,000	30,301,285,000	30,219,066,137	82,218,863	100%	33.37%	34.03%
Ministry of Finance & Economic Development	4,780,000,000	6,802,470,000	6,801,558,126	911,874	100%	7.49%	7.66%
Ministry Of Water Resources	4,276,100,000	4,557,139,000	4,556,631,359	507,641	100%	5.02%	5.13%
Ministry of Agriculture & Natural Resources	2,730,000,000	8,549,200,000	8,547,755,695	1,444,305	100%	9.42%	9.63%
State House of Assembly	1,332,000,000	80,000	-	80,000	0%	0.00%	0.00%
Judiciary	905,000,000	33,667,400	32,565,400	1,102,000	97%	0.04%	0.04%
Ministry of Women Affairs	1,747,500,000	2,519,000	-	2,519,000	0%	0.00%	0.00%
Office of the Head of State Civil Service	448,000,000	98,000,000	-	98,000,000	0%	0.11%	0.00%
Ministry Of Commerce and Industries	9,435,000,000	4,209,261,500	4,004,752,579	204,508,921	95%	4.64%	4.51%
Ministry Of Land and Survey	1,120,000,000	1,786,268,244	1,786,259,244	9,000	100%	1.97%	2.01%
Ministry of Budget and Economic Planning	2,566,000,000	617,710,000	615,133,414	2,576,586	100%	0.68%	0.69%
Ministry of Information	539,000,000	109,000,000	-	109,000,000	0%	0.12%	0.00%
Local Government Service Commission	12,000,000	12,000,000	-	12,000,000	0%	0.01%	0.00%
Ministry of Justice	140,500,000	503,000	-	503,000	0%	0.00%	0.00%
Other Main Orgs	44,722,450,000	27,649,435,499	27,062,359,876	587,075,622	98%	30.45%	30.48%
Total Expenditure	99,463,250,000	90,793,250,000	88,801,221,882	1,992,028,118	98%		

Table 15 Top Twenty Total Expenditure by Main Organisations

Total Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Education	9,152,700,000	7,144,388,135	4,890,737,041	2,253,651,094	68%	4.53%	3.23%
Ministry of Health	5,890,035,000	4,811,528,222	4,880,902,629	- 69,374,407	101%	3.05%	3.23%
Ministry of Works, Transport and Housing	15,124,450,000	30,782,390,000	30,423,895,662	358,494,338	99%	19.53%	20.12%
Ministry of Finance & Economic Development	7,424,950,000	8,074,156,300	8,054,543,021	19,613,279	100%	5.12%	5.33%
Ministry Of Water Resources	4,472,000,000	5,044,333,000	4,698,791,748	345,541,252	93%	3.20%	3.11%
Ministry of Agriculture & Natural Resources	3,511,425,000	9,275,625,000	9,035,102,850	240,522,150	97%	5.89%	5.97%
State House of Assembly	3,937,250,000	1,842,530,000	1,530,292,382	312,237,618	83%	1.17%	1.01%
Judiciary	2,754,500,000	1,926,167,400	1,722,268,153	203,899,247	89%	1.22%	1.14%
Ministry of Women Affairs	2,041,103,000	301,272,000	149,724,398	151,547,602	50%	0.19%	0.10%
Office of the Head of State Civil Service	1,204,000,000	652,500,000	440,663,580	211,836,420	68%	0.41%	0.29%
Ministry Of Commerce and Industries	9,573,660,000	4,330,421,500	4,087,270,520	243,150,980	94%	2.75%	2.70%
Ministry Of Land and Survey	1,338,950,000	1,895,218,244	1,828,143,805	67,074,439	96%	1.20%	1.21%
Ministry of Budget and Economic Planning	2,772,450,000	924,460,000	823,208,263	101,251,737	89%	0.59%	0.54%
Ministry of Information	1,528,850,000	318,850,000	120,488,441	198,361,559	38%	0.20%	0.08%
Local Government Service Commission	77,600,000	65,600,000	39,536,415	26,063,585	60%	0.04%	0.03%
Ministry of Justice	1,023,600,000	447,853,000	315,989,197	131,863,803	71%	0.28%	0.21%
Other Main Orgs	91,550,085,000	79,751,345,199	78,203,442,651	1,547,902,548	98%	50.61%	51.71%
Total Expenditure	163,377,608,000	157,588,638,000	151,245,000,754	6,343,637,246	96%		

Section 7 Top Value Capital Projects

This section outlines information on the largest 20 capital projects in the budget, and the actual expenditure from the implementation of the fiscal year budget. The table shows some top value projects implemented in the 2023 fiscal year at various stages. Out of the 20 projects listed, 5 were completed, which represents 25%, while 15 representing 75% are still on going.

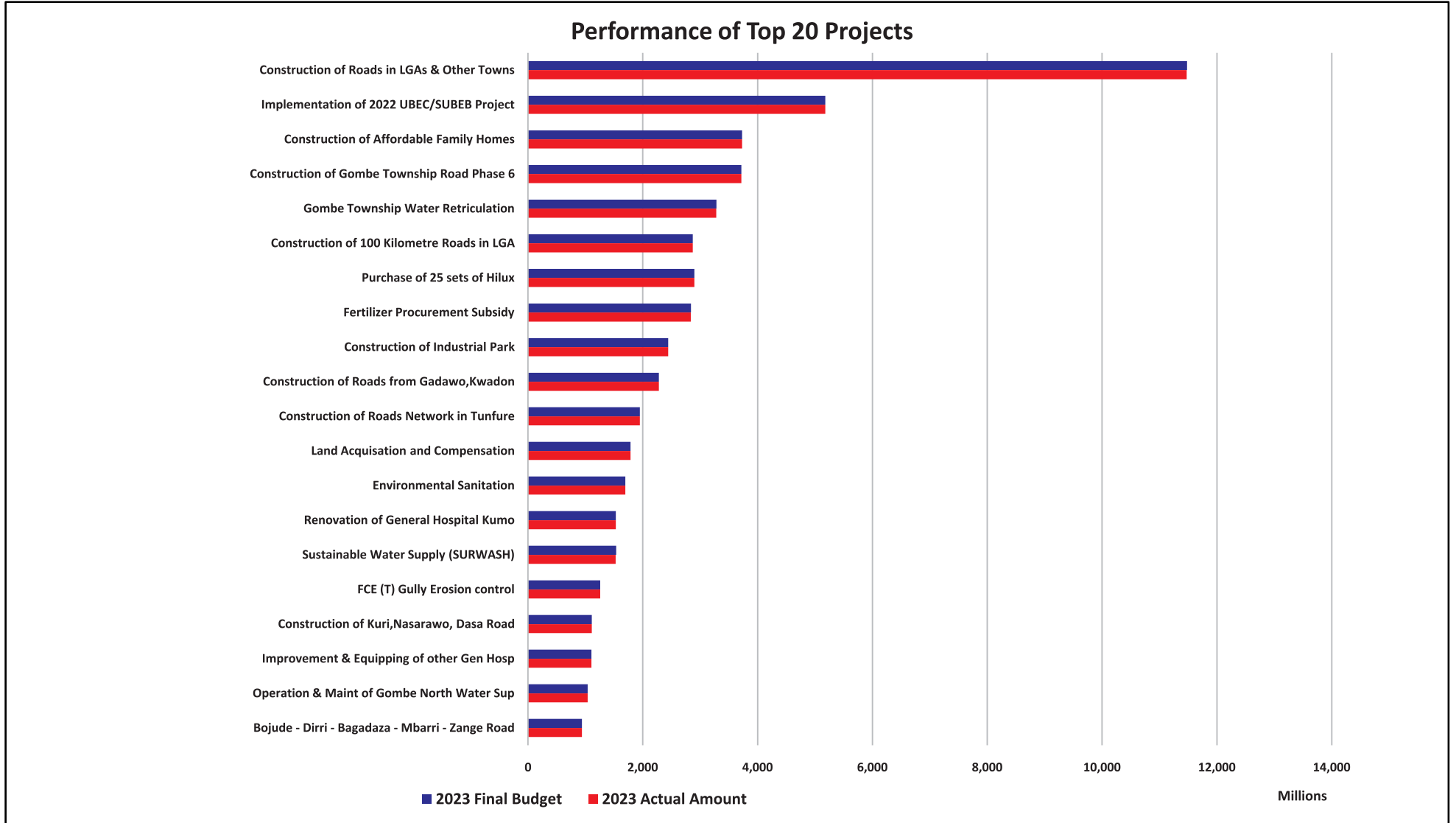
The construction of township roads across the state, constructions, renovations and equipping of Hospital across the state were ongoing. Similarly, construction of drainage, reclamations of eroded areas and washed away roads embankment, erosion control of various borrow pit across the state is still ongoing while a total of **N88.80 billion** has been expended representing 98% of the approved capital budgeted amount.

Table 16 Largest Projects

What major Investments did we make?							
Top 20 Projects (Size, Government Priority)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Construction of Roads in LGAs & Other Towns	2,000,000,000	11,480,000,000	11,472,785,134	7,214,866	100%	State Wide	Ongoing
Implementation of 2022 UBEC/SUBEB Project	1,300,000,000	5,178,200,000	5,178,100,951	99,049	100%	State Wide	Ongoing
Construction of Affordable Family Homes	5,000,000,000	3,729,879,055	3,729,900,000	- 20,945	100%	Gombe LGA	Ongoing
Construction of Gombe Township Road Phase 6	2,500,000,000	3,718,500,000	3,718,000,000	500,000	100%	Gombe LGA	Ongoing
Gombe Township Water Retriculation	4,000,000,000	3,281,500,000	3,281,314,871	185,129	100%	Gombe LGA	Ongoing
Construction of 100 Kilometer Roads in LGA	1,100,000,000	2,871,310,000	2,871,307,619	2,381	100%	State Wide	Ongoing
Purchase of 25 sets of Hilux	2,500,000,000	2,900,000,000	2,899,275,000	725,000	100%	State Wide	Complete
Fertilizer Procurement Subsidy	800,000,000	2,838,176,000	2,837,500,000	676,000	100%	State Wide	Complete
Construction of Industrial Park	9,000,000,000	2,442,000,000	2,441,602,217	397,783	100%	Yamaltu Deba LGA	Ongoing
Construction of Roads from Gadawo, Kwadon	5,000,000	2,279,345,000	2,279,344,112	888	100%	Yamaltu Deba LGA	Ongoing
Construction of Roads Network in Tunfure	1,000,000,000	1,950,000,000	1,949,526,028	473,972	100%	Akko LGA	Ongoing
Land Acquisition and Compensation	1,000,000,000	1,786,260,244	1,786,259,244	1,000	100%	State Wide	Complete
Environmental Sanitation	2,200,000,000	1,695,853,400	1,695,852,400	1,000	100%	State Wide	Ongoing
Renovation of General Hospital Kumo	-	1,529,200,000	1,529,198,035	1,965	100%	Akko LGA	Complete
Sustainable Water Supply (SURWASH)	250,000,000	1,537,500,000	1,527,427,238	10,072,762	99%	State Wide	Ongoing
FCE (T) Gully Erosion control	-	1,257,800,000	1,257,788,803	11,197	100%	Gombe LGA	Complete
Construction of Kuri,Nasarawo, Dasa Road	1,500,000,000	1,111,030,000	1,111,028,827	1,173	100%	Yamaltu Deba LGA	Ongoing
Improvement & Equipping of other Gen Hosp	300,000,000	1,105,504,273	1,105,503,274	999	100%	State Wide	Ongoing
Operation & Maint of Gombe North Water Sup	1,200,000,000	1,039,000,000	1,038,828,377	171,623	100%	Gombe LGA	Ongoing
Bojude - Dirri - Bagadaza - Mbarri - Zange Road	700,000,000	939,000,000	938,899,422	100,578	100%	Kwami LGA	Ongoing
Others Capital Expenditure	55,165,950,000	36,123,192,028	34,151,780,330	1,971,411,698	95%		
Total Capital Expenditure	91,520,950,000	90,793,250,000	88,801,221,882	1,992,028,118	98%		

* Variance and Performance measured against 2023 Final Budget

Figure 8 Largest Projects Graph



Section 8 Citizen-Nominated Projects - Implementation Status Report

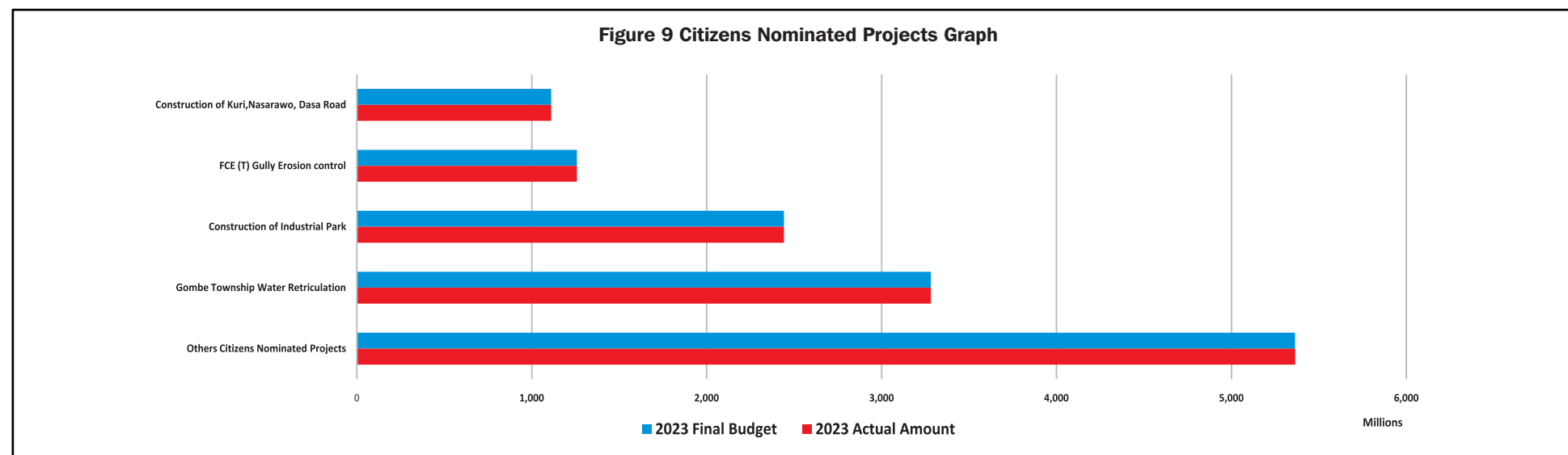
This section outlines the financial information on top Ministries, Departments and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

Scitizens' nominated projects were sampled and presented in Table 17 below, including the construction of roads, Gully erosion control, construction of Industrial Park, and the water reticulation project. Out of the 5 sampled, three projects are ongoing, one completed, and one projects is yet to start.

Table 17 Citizens Nominated Projects

Have we responded to the needs of our Citizens in terms of Investments?							
Citizens Nominated Projects (Top 20)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Construction of Kuri,Nasarawo, Dasa Road	1,500,000,000	1,111,030,000	1,111,028,827	1,173	100%	Yamaltu Deba LGA	Ongoing
FCE (T) Gully Erosion control	-	1,257,800,000	1,257,788,803	11,197	100%	Gombe LGA	Complete
Construction of Industrial Park	9,000,000,000	2,442,000,000	2,441,602,217	397,783	100%	Yamaltu Deba LGA	Ongoing
Gombe Township Water Reticulation	4,000,000,000	3,281,500,000	3,281,314,871	185,129	100%	Gombe LGA	Ongoing
Others Citizens Nominated Projects	5,919,000,000	5,363,770,000	5,364,365,281	- 595,281	100%		
Total Value of Citizens Nominated Projects	20,419,000,000	13,456,100,000	13,456,100,000	-	100%		

* Variance and Performance measured against 2023 Final Budget



Section 9 Gender, Equity, and Social Inclusion (GESI) Projects

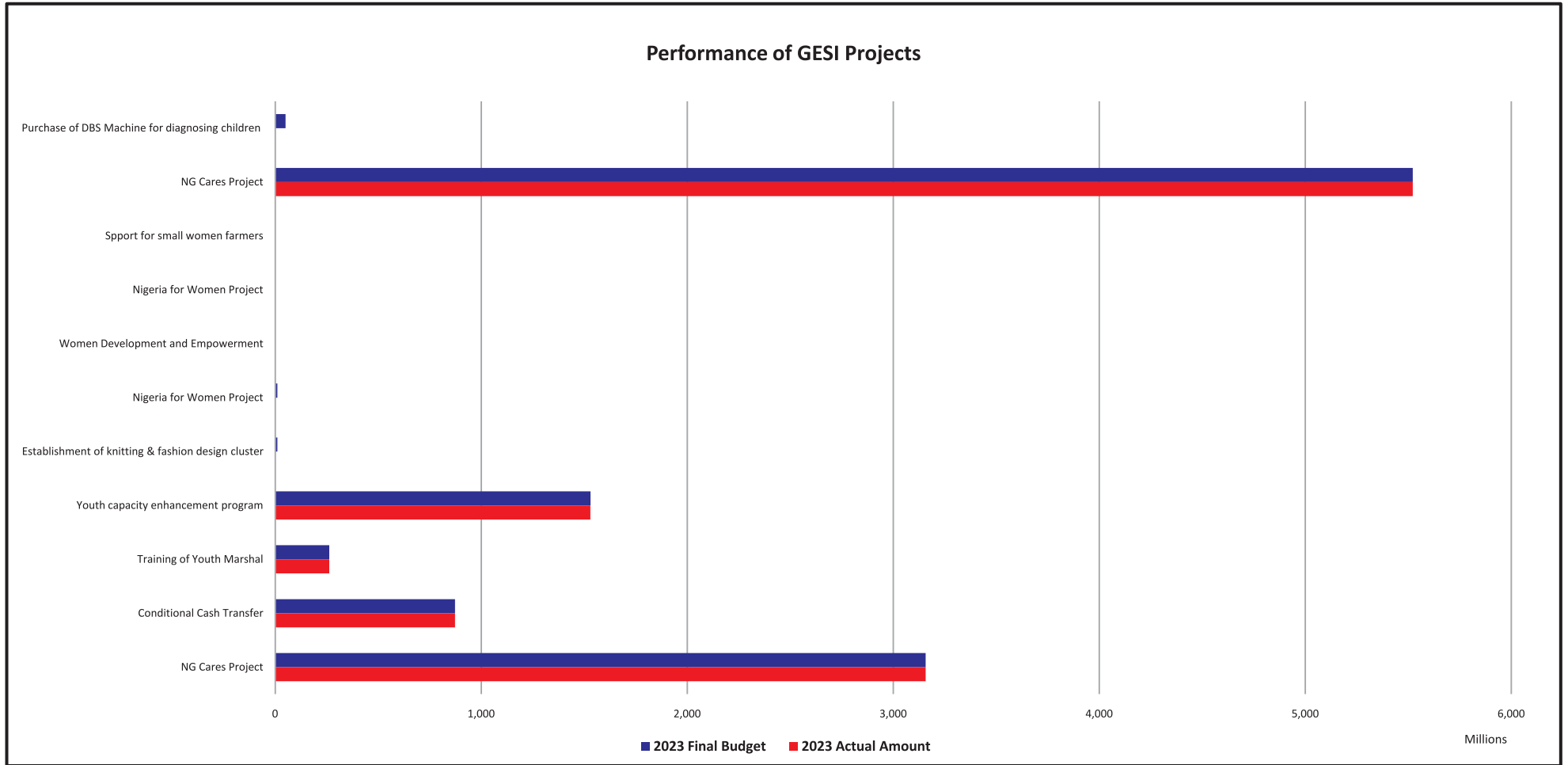
This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects that address Gender, Equality and Social Inclusion (GESI) issues and the actual expenditure from the implementation of the fiscal year budget.

Gombe State Government in its 2023 expenditure tried to ensure that projects that promote equity and social inclusion were implemented. Out of the 11 projects identified as reflecting 'Gender, Equity and Social Inclusion', five are ongoing and six not yet started.

Table 18 Gender, Equity and Social Inclusion (GESI) Projects

To what extent has our expenditure reflected Gender, Equity and Social Inclusion (GESI) Issues in the State?							
Gender, Equity and Social Inclusion (GESI) Projects (Top 20)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Implementing MDA	Status
Purchase of DBS Machine for diagnosing children	10,000,000	50,000,000	-	50,000,000	0%	GOMSACA	Not Yet Started
NG Cares Project	280,000,000	5,522,100,000	5,522,069,983	30,017	100%	Ministry of Agric	Ongoing
Sport for small women farmers	70,000,000	10,000	-	10,000	0%	Ministry of Agric	Not Yet Started
Nigeria for Women Project	50,000,000	10,000	-	10,000	0%	Ministry of Agric	Not Yet Started
Women Development and Empowerment	-	10,000	-	10,000	0%	Ministry of Agric	Not Yet Started
Nigeria for Women Project	-	10,000,000	-	10,000,000	0%	Ministry of Commerce	Not Yet Started
Establishment of knitting & fashion design cluster	50,000,000	10,000,000	-	10,000,000	0%	Directorate of small scale	Not Yet Started
Youth capacity enhancement program	30,000,000	1,530,250,000	1,529,499,167	750,833	100%	Ministry of Youth	Ongoing
Training of Youth Marshal	15,000,000	262,240,000	262,239,392	608	100%	Ministry of Youth	Ongoing
Conditional Cash Transfer	10,000,000	872,520,600	872,520,522	78	100%	Ministry of Youth	Ongoing
NG Cares Project	300,000,000	3,157,200,000	3,157,144,268	55,732	100%	Ministry of Youth	Ongoing
Total Value of GESI Projects	11,627,500,000	11,500,000,000	11,343,473,332	156,526,668	99%		

Figure 10 Gender, Equity and Social Inclusion (GESI) Projects Graph



Section 10 Public Consultations with Citizens presenting the Annual Financial Statements

The Gombe State Audited Annual Financial Statements were made available on the State Government and Ministry of Finance Websites, specifically at this link address. <https://mof.gm.gov.ng> as published on **30th July, 2024**.

ANNEX: KUMO CENTRE:



Representative of Stakeholder Mal. Idris Lawanti and Executive Director, Lawanti Community Development Foundation during the CAR session in Kumo

Group photograph after the CAR session in Gombe Central Senatorial Zone



Billiri Centre (Southern Senatorial Zone): Kaltungo LGA

ANNEX: Billiri Centre:



Kabiru Lamido Representative of the Permanent Secretary Ministry Finance and Economic Development during the CAR session in Billiri



Cross section of stakeholders during the CAR Session in Billiri Centre

**Gombe Centre (Northern Senatorial Zone):
ANNEX: Gombe Centre:**



Group photograph after the CAR session in Gombe North Senatorial Zone



◀ Shamakin Gombe (standing in for Senior District Head of Gombe) giving his remarks during CAR



◀ Chairman Board of Trustees JEHDI General presentation



Director Final Account presenting the Citizens' Accountability Report (CAR) to Stakeholders during CAR



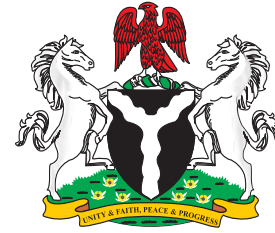
Cross section of the Stakeholders during the CAR



Deputy Director Budget represented his Director, presenting objectives of the meeting



Representative of PWDs
contributing during CAR



GOMBE STATE
FEDERAL REPUBLIC OF NIGERIA

Thank You



FOR THE YEAR ENDED

31ST DECEMBER, 2023



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