



GOMBE STATE GOVERNMENT

Citizens' Accountability Report On the implementation of the

2022 Budget: Budget of Consolidation

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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 office of the Accountant General on behalf of Gombe State government 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) 2022 and reports on State budget revenue and expenditure for 2022.

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 2022 Budget of Gombe State Budget of Consolidation, was passed on the 17th December 2021 and budget implementation commenced on 1st January 2022. A supplementary budget was subsequently passed on 28th October 2022.

Aggregate budget performance was 93% of the budgeted N154.9 billion in the final budget with a negligible variance of N10.8 billion. The low variation could be attributed to a realistic budget projection and implementation. The sum N66.418 billion was appropriated in the final budget for capital expenditure, and the performance level was 92.9%. Similarly, recurrent expenditure received the sum of N88.545 billion as its final budget and the performance level was 92.5%. A closing balance of N4.6 billion was allowed in the original budget and NN14.8 billion in the final budget. However, as a result of bond inflow in December 2022, the actual closing balance was N35.8 billion.

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

Most of the Citizen's nominated projects were on going, and only few not implemented as planned as most resources were channeled to completing ongoing projects.

The most material audit findings related to Un attached supporting documents (SRV, Invoice, and Receipt), Over Payment of Salary, wrong payment of allowance, non-compliance with stamp duty tax, un accounted fund etc.

Section One: Budget Outturn

The Internally Generated Revenue recorded a tremendous performance (outturn) the aggregate revenue performance is 78.3%; thus about 21.7% short fall from the anticipated revenue in the budget, this is equivalent to N3.6billion naira.

On the expenditure side, the actual total expenditure is about N10.8 billion (7%) less than the budgeted amount which was N154.9 billion. Out of the total Capital expenditure in the final budget of N66.4 billion, the actual capital expenditure was N61.6 billion. This indicates that capital expenditure witnessed a performance level of 92.8% of the capital budget and 42.8% of the overall budget.

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.

Table1: Budget Outturn

State	GOMBE
Year	2022
Budget Title	Budget Of Consolidation

Budget Outturn (Originally Approved vs Actual)

2022 Revenue Composition Performance

2022 Aggregate Revenue Composition	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)
Opening Balance	6,000,000,000	15,447,748,425	15,435,668,150	12,080,275	99.9%
FAAC Revenue	54,000,000,000	53,000,000,000	58,827,644,891	5,827,644,891	111.0%
IGR	13,147,269,000	16,871,439,000	13,210,968,094	3,660,470,906	78.3%
Aids & Grants	23,315,000,000	25,765,000,000	14,986,740,124	10,778,259,876	58.2%
Other Revenue/Receipts	6,401,500,000	12,356,500,000	14,540,051,391	2,183,551,391	117.7%
Budget Financing (Loans)	56,800,000,000	46,355,000,000	60,917,072,486	14,562,072,486	131.4%
Total Revenue	159,663,769,000	169,795,687,425	177,918,145,136	8,122,457,711	104.8%

2022 Expenditure Performance by Economic Type

2022 Aggregate Expenditure Composition	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)
Personnel	25,414,589,000	23,881,505,130	21,828,031,212	2,053,473,918	91.4%
Other Recurrent Expenditure	44,585,975,000	64,664,366,536	60,550,592,668	4,113,773,868	93.6%
Capital Expenditure	84,963,400,000	66,418,092,334	61,693,391,345	4,724,700,989	92.9%
Total Expenditure	154,963,964,000	154,963,964,000	144,072,015,226	10,891,948,774	93.0%

* 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.

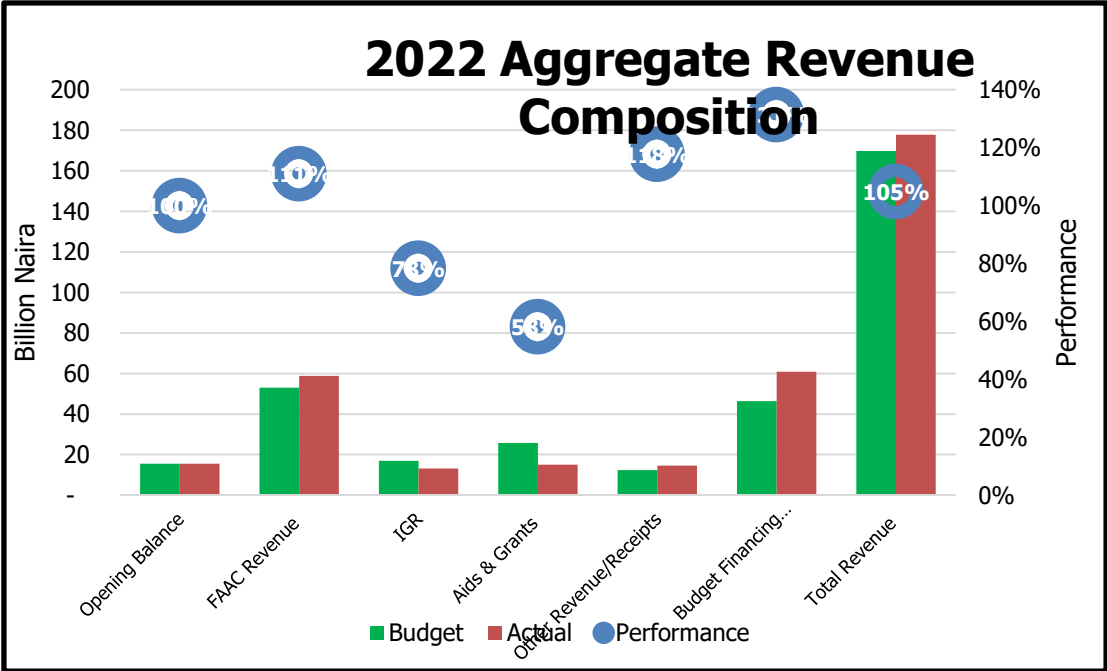
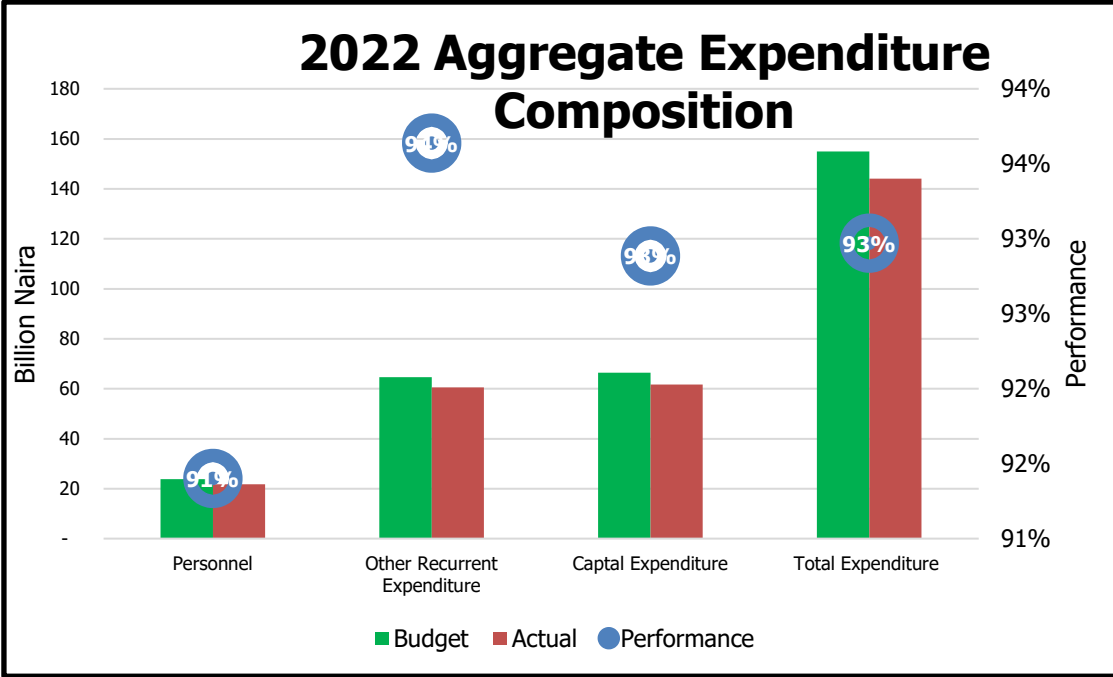


FIGURE 2 Budget Outturn Expenditure Graph



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 78.3%. This performance is as a result of various revenue mobilization strategy put in place by the state internal revenue service and other revenue generating agencies 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 80.4% and 77.3% respectively.

The critical source of Tax Revenue for Gombe state include personal taxes which recorded 84.8% performance during the period under review. A key component of the personal taxes is the PAYE recorded the highest level of performance (83.2%) because it is generally deducted at source. As indicated in the Table 2 below, over all, the actual amount realized with the exception of Direct Assessment, Capital Gain Tax 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 N11.6 billion and realized N7.7 billion, equivalent to 66.2%. 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 in the tune of N623.6 million while the actual realized was N1.4 billion, representing 226.8% outturn; and Ministry of Works and Infrastructure with a budget of N573.5million and N809.7 million as actual; implying 141.2% performance. This information is presented in Table 3 below.

Table 2: Revenue Outturn

IGR Item	2022 Original Budget	2022 Revised Budget	2022 Actual	Variance	Performance %
Tax Revenue	3,602,500,000.00	5,536,500,000.00	4,490,535,926.00	1,045,964,074.00	0.81
Personal Taxes:	2,448,000,000.00	4,848,000,000.00	4,113,116,096.72	734,883,903.28	0.85
Personal Income Tax (PAYE)	2,400,000,000.00	4,800,000,000.00	3,992,032,557.60	807,967,442.40	0.83
Personal Income Tax (Direct Assessment Taxes)	48,000,000.00	48,000,000.00	121,083,539.12	- 73,083,539.12	2.52
Other Taxes:	1,154,500,000.00	488,500,000.00	177,419,828.81	311,080,171.19	0.36
Capital Gain Taxes	40,000,000.00	-	3,139,700.00	- 3,139,700.00	
Withholding Tax	1,032,000,000.00	432,000,000.00	147,276,528.12	284,723,471.88	0.34
Other Taxes N.E.C	82,500,000.00	56,500,000.00	27,003,600.69	29,496,399.31	0.48
Non-Tax Revenue:	9,544,769,000.00	11,534,939,000.00	8,920,432,160.72	2,614,506,839.28	0.77
Licences General	186,950,000.00	150,650,000.00	64,829,005.00	85,820,995.00	0.43
Fees – General	1,425,710,000.00	1,404,485,000.00	1,236,483,475.94	168,001,524.06	0.88
Fines – General	72,050,000.00	54,780,000.00	49,951,691.73	4,828,308.27	0.91
Sales – General	762,880,000.00	783,750,000.00	1,532,801,343.89	- 749,051,343.89	1.96
Earnings – General	597,204,000.00	2,600,549,000.00	1,510,134,794.20	1,090,414,205.80	0.58
Rent On Government Buildings – General	7,225,000.00	204,000,000.00	258,427,179.45	- 54,427,179.45	1.27
Rent on Land and Others – General	8,000,000.00	7,225,000.00	2,457,478.84	4,767,521.16	0.34
Repayments	75,000,000.00	113,000,000.00	76,735,887.23	36,264,112.77	0.68
Investment Income	30,000,000.00	30,100,000.00	-	30,100,000.00	-
Interest Earned	132,000,000.00	132,400,000.00	84,186,877.53	48,213,122.47	0.64
Reimbursement	6,000,000,000.00	6,000,000,000.00	3,200,489,845.03	2,799,510,154.97	0.53
Miscellaneous Income	247,750,000.00	54,000,000.00	903,934,581.88	- 849,934,581.88	16.74
Independent Revenue (IGR)	13,147,269,000.00	16,871,439,000.00	13,210,968,086.25	3,660,470,913.75	0.78

* 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

MDA	2022 Original Budget	2022 Revised Budget	2022 Actual	Variance	Performance %
Board of Internal Revenue	10,020,000,000.00	11,655,000,000.00	7,716,597,104.76	3,938,402,895.24	0.66
Ministry of Agriculture	612,150,000.00	623,650,000.00	1,414,606,397.48	- 790,956,397.48	2.27
Ministry of Works	170,500,000.00	573,500,000.00	809,757,687.00	- 236,257,687.00	1.41
Ministry of Health	17,500,000.00	182,500,000.00	581,930,189.00	- 399,430,189.00	3.19
Budget Monitoring and Price Interligence Unit	62,000,000.00	62,000,000.00	495,676,020.86	- 433,676,020.86	7.99
Gombe Geographical Information System (GOGIS)	126,000,000.00	331,000,000.00	254,787,055.06	76,212,944.94	0.77
College of Health Technology Kaltungo	10,000,000.00	20,000,000.00	235,135,643.00	- 215,135,643.00	11.76
Gombe State University	609,284,000.00	609,284,000.00	210,352,147.15	398,931,852.85	0.35
Gombe State Water Board	74,500,000.00	74,500,000.00	64,836,729.03	9,663,270.97	0.87
State Urban Planning Development Board	99,000,000.00	99,000,000.00	59,392,070.00	39,607,930.00	0.60
Other Revenue Collecting Agencies	1,346,335,000.00	2,641,005,000.00	1,367,897,042.91	1,273,107,957.09	0.52
Independent Revenue (IGR)	13,147,269,000.00	16,871,439,000.00	13,210,968,086.25	3,660,470,913.75	0.78

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 outturn was N61.693 billion 42.8% of the total budget size of N154.963 billion while recurrent expenditure outturn was N82.378 billion, equivalent to 57.17% of the total expenditure. In terms of aggregate expenditure outturn, both recurrent and capital expenditure recorded an impressive outturn of 93.0%. of the final budget size.

The breakdown of recurrent expenditure shows that when compared with other recurrent items, social benefit, public debt charges and CRF charges (salaries) recorded the highest performance outturn of 99.8%, 99.7% and 97.4%. Clearly, all the components of recurrent expenditure performed within the budget size.

Table 4 Expenditure Outturn

State	GOMBE
Year	2022
Budget Title	Budget Of Consolidation

Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs						
Expenditure	2022 Final Budget	Budget Share (%)	2022 Actual Amount	ctual Share (%)	Variance*	erformance (%)
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	33,013,505,130	21.3%	30,723,768,283	21.3%	2,289,736,847	93.1%
Social Contribution	-	0.0%	-	0.0%	-	
Social Benefits	7,732,718,086	5.0%	7,720,621,551	5.4%	12,096,535	99.8%
Overheads	22,749,448,450	14.7%	18,951,049,700	13.2%	3,798,398,750	83.3%
Grants and Subsidies	-	0.0%	-	0.0%	-	
Public Debt Charges	25,050,200,000	16.2%	24,983,184,347	17.3%	67,015,653	99.7%
Transfers	-	0.0%	-	0.0%	-	
Total Recurrent Expenditure	88,545,871,666	57.1%	82,378,623,880	57.2%	6,167,247,786	93.0%
Total Capital Expenditure	66,418,092,334	42.9%	61,693,391,345	42.8%	4,724,700,989	92.9%
Total Expenditure	154,963,964,000	100.0%	144,072,015,226	100.0%	10,891,948,774	93.0%

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

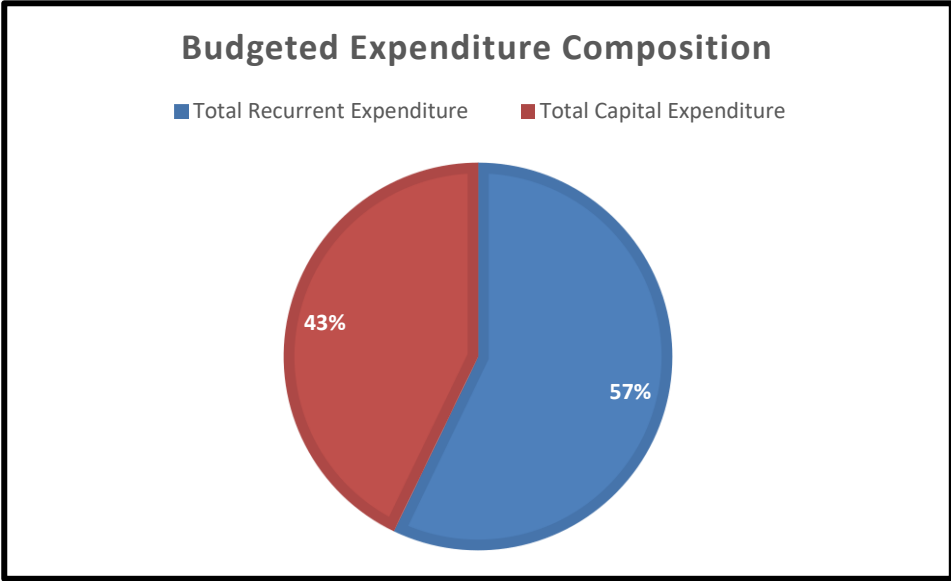
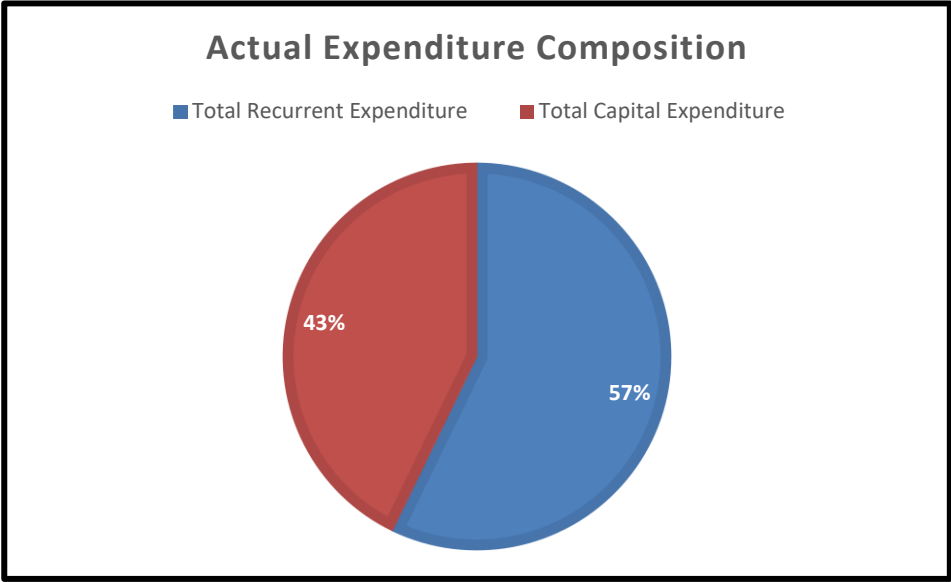


Figure 2 Expenditure Composition Budget and Actual



Section 4 Audit Findings

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

Un attached relevant supporting Documents, over payment of salaries and allowances, over expenditure by MDA's, Un supported expenditure and non-maintenance of important document.

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

No Findings

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

Several vouchers totaling N4,701,802,300.00 were queried as presented in Table 5 below.

State	GOMBE
Year	2022
Budget Title	Budget Of Consolidation

Top Ten Audit Queries					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Expenditure (Sharia Court of Appeal)	1	Unattached Relevant supporting Documents	1,080,000	74,400,175	1.5%
Expenditure (Min. of Justice)	1	Unattached Relevant supporting Documents	610,800	64,934,815	0.9%
Expenditure (min. of Science & Tech)	1	Unattached Relevant supporting Documents	1,210,800	22,341,000	5.4%
Expenditure (Min. of Women Affairs)	1	Unattached Relevant supporting Documents	746,500		
Expenditure (Min. of Works & Transport)	1	Unattached Relevant supporting Documents	487,900	25,172,070	1.9%
Expenditure (Min. of Agriculture)	1	Unattached Relevant supporting Documents	3,964,750	16,212,000	24.5%
Expenditure (Min. of Lnads & Survey)	1	Unattached Relevant supporting Documents	608,500	14,541,000	4.2%
Expenditure (Min. of Education)	1	Unattached Relevant supporting Documents	1,092,000	984,883,072	0.1%
Personnel Cost Min. of Education)	1	Overpayment of Salalries and Allowances	4,865,880	3,499,318,168	0.1%
Expenditure (Min of Internal Security)	1	Unattached Relevant supporting Documents	964,500	19,437,785	5.0%
Total Number of Queries	9		14,667,130	4,701,802,300	0.3%

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

No findings

E: BILLS PAYABLE

No findings

F: INVESTMENTS

No findings

G: AIDS AND GRANTS

No findings

H: CONTINGENT LIABILITIES ON BANK GUARANTEES

No bank guarantees were issued or outstanding during the FY 2022.

I: PERFORMANCE GUARANTEES

No performance guarantees were issued or outstanding during the FY 2022.

J: ADHERENCE TO PROCUREMENT PROCEDURES

All procurement procedures were partially observed during the FY 2022.

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 2022. Some of the highlights (major variances) are as follows:

MDA	2021 Actual	2022 Actual	Original Budget 2022	Final Budget 2022	Variance
Opening Balance	16,830,929,386.14	15,435,668,150.28	6,000,000,000.00	15,447,748,425.00	12,080,274.72
RECEIPTS:					-
Statutory Allocation from FAAC	32,166,052,319.12	35,757,428,085.17	36,000,000,000.00	33,500,000,000.00	- 2,257,428,085.17
Share of VAT from FAAC	18,999,822,508.16	23,070,216,805.60	18,000,000,000.00	19,500,000,000.00	- 3,570,216,805.60
Other Statutory Transfers	3,570,515,733.53	14,540,051,390.57	6,401,500,000.00	12,356,500,000.00	- 2,183,551,390.57
Internally Generated Revenue	10,023,295,524.19	13,210,968,086.25	13,147,269,000.00	16,871,439,000.00	3,660,470,913.75
Grants & Miscellaneous	5,731,196,600.19	11,870,103,282.54	18,315,000,000.00	17,236,000,000.00	5,365,896,717.46
Miscellaneous Capital Receipts	4,169,909,367.45	3,116,636,841.94	5,000,000,000.00	8,529,000,000.00	5,412,363,158.06
Total Current Year Receipts	74,660,792,052.64	101,565,404,492.07	96,863,769,000.00	107,992,939,000.00	6,427,534,507.93
Total Projected Funds Available	91,491,721,438.78	117,001,072,642.35	102,863,769,000.00	123,440,687,425.00	6,439,614,782.65
Recurrent Expenditure: Economic Classification:					-
Personnel Cost	21,437,746,490.73	21,828,031,212.38	25,414,589,000.00	23,881,505,130.00	2,053,473,917.62
Social Benefits	6,720,614,436.83	7,720,621,550.86	5,345,500,000.00	7,732,718,086.00	12,096,535.14
Overhead Costs	16,506,273,105.58	18,951,049,699.69	20,220,475,000.00	22,749,448,450.00	3,798,398,750.31
CRFC - (Excluding Public Debt & Social Benefit)	477,201,442.94	8,895,737,070.38	1,820,000,000.00	9,132,000,000.00	236,262,929.62
Repayment of External Loans	832,748,626.55	973,737,210.60	500,000,000.00	990,000,000.00	16,262,789.40
Repayment of Internal Loans	20,761,271,723.23	24,009,447,136.22	16,700,000,000.00	24,060,200,000.00	50,752,863.78
Total Recurrent Expenditure	66,735,855,825.86	82,378,623,880.13	70,000,564,000.00	88,545,871,666.00	6,167,247,785.87
Capital Expenditure: Programme Classification:					-
01 Economic Empowerment Through Agriculture	84,690,899.35	2,680,749,000.00	2,452,500,000.00	2,916,924,000.00	236,175,000.00
02 Societal Re - Orientation	6,061,500.00	20,759,628.27	247,500,000.00	84,300,000.00	63,540,371.73
03 Poverty Alleviation	195,374,905.64	2,750,000.00	87,000,000.00	19,000,000.00	16,250,000.00
04 Improvement to Human Health	2,592,864,174.17	3,169,521,005.34	4,534,500,000.00	3,957,241,281.00	787,720,275.66
05 Enhancing Skills and Knowledge	2,818,134,813.04	4,420,156,063.58	3,682,800,000.00	4,979,471,573.00	559,315,509.42
06 Housing and Urban Development	779,336,508.00	1,454,933,788.08	4,013,500,000.00	1,597,696,340.00	142,762,551.92
07 Gender			1,012,500,000.00	12,500,000.00	12,500,000.00
08 Youth	14,020,000.00	155,894,100.00	1,875,000,000.00	246,000,000.00	90,105,900.00
09 Environmental Improvement	3,059,237,769.54	1,706,329,814.03	4,961,000,000.00	1,947,102,000.00	240,772,185.97
10 Water Resources and Rural Development	1,064,165,329.72	11,896,004,967.24	5,938,600,000.00	12,061,203,001.00	165,198,033.76
11 Information Communication & Technology	82,302,341.00		740,900,000.00	123,665,500.00	123,665,500.00
12 Growing the Private Sector	380,988,119.30	10,576,856,427.65	14,822,000,000.00	10,661,000,000.00	84,143,572.35
13 Reform of Government and Governance	5,035,510,132.33	13,826,404,756.29	17,828,100,000.00	15,326,648,654.00	1,500,243,897.71
14 Power	38,073,758.00		2,419,500,000.00	212,500,000.00	212,500,000.00
17 Road	14,859,159,350.41	11,690,618,804.01	20,113,000,000.00	12,162,839,985.00	472,221,180.99
18 Airways	566,549,882.54	92,412,991.00	205,000,000.00	105,000,000.00	12,587,009.00
20 Shipping			30,000,000.00	5,000,000.00	5,000,000.00
Total Capital Expenditure by Programme	31,576,469,483.04	61,693,391,345.49	84,963,400,000.00	66,418,092,334.00	4,724,700,988.51
Total Expenditure (Budget Size)	98,312,325,308.90	144,072,015,225.62	154,963,964,000.00	154,963,964,000.00	10,891,948,774.38
Budget Surplus/(Deficit)	6,820,603,870.12	-27,070,942,583.27	52,100,195,000.00	31,523,276,575.00	58,594,219,158.27
Movement in Other Cash Equivalents:					-
Below the Line Receipts	7,949,201,056.92	13,905,844,370.15			- 13,905,844,370.15
Below the Line Payments	-9,965,489,070.59	-11,901,223,419.35			11,901,223,419.35
Sub-Total: Movement in Other Cash Equivalents	-2,016,288,013.67	2,004,620,950.80			- 2,004,620,950.80
Financing of Deficit by Borrowing:					-
Internal Loans	22,482,657,767.66	60,452,150,336.65	50,000,000,000.00	43,600,000,000.00	- 16,852,150,336.65
External Loans	1,789,902,266.41	464,922,149.04	6,800,000,000.00	2,755,000,000.00	2,290,077,850.96
Total Loans	24,272,560,034.07	60,917,072,485.69	56,800,000,000.00	46,355,000,000.00	- 14,562,072,485.69
Closing Balance	15,435,668,150.28	35,850,750,853.22	4,699,805,000.00	14,831,723,425.00	- 21,019,027,428.22

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	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Education Sector	9,362,940,000	8,397,726,773	965,213,227	89.7%	10.6%	10.2%
Infrastructure Sector	251,350,000	207,202,800	44,147,200	82.4%	0.3%	0.3%
Health Sector	7,655,472,574	7,016,699,697	638,772,877	91.7%	8.6%	8.5%
Administration Sector	13,251,313,000	10,638,673,151	2,612,639,849	80.3%	15.0%	12.9%
Finance and Economic Planning Sector	6,602,666,000	6,554,865,979	47,800,021	99.3%	7.5%	8.0%
Trade and Industry Sector	431,120,000	167,783,404	263,336,596	38.9%	0.5%	0.2%
Law & Justice Sector	2,627,350,000	2,480,595,645	146,754,355	94.4%	3.0%	3.0%
Water Sector	560,000,000	486,005,751	73,994,249	86.8%	0.6%	0.6%
Agricultural Sector	742,475,000	634,098,456	108,376,544	85.4%	0.8%	0.8%
Social & Youth Development Sector	219,550,000	146,485,853	73,064,148	66.7%	0.2%	0.2%
Other MDA Expenditure	46,841,635,092	45,648,486,371	1,193,148,721	97.5%	52.9%	55.4%
Total (Except Other MDA Expenditure)	41,704,236,574	36,730,137,509	4,974,099,065	88.1%	47.1%	44.6%
Total Budgeted Expenditure	88,545,871,666	82,378,623,881	6,167,247,785	93.0%		

* 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	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Education Sector	7,112,009,200	6,087,043,235	1,024,965,965	85.6%	10.7%	9.9%
Infrastructure Sector	12,276,839,985	11,783,031,795	493,808,190	96.0%	18.5%	19.1%
Health Sector	5,347,636,625	4,509,197,751	838,438,874	84.3%	8.1%	7.3%
Administration Sector	2,206,788,800	1,679,300,909	527,487,891	76.1%	3.3%	2.7%
Finance and Economic Planning Sector	9,691,547,386	9,626,394,400	65,152,986	99.3%	14.6%	15.6%
Trade and Industry Sector	9,571,000,000	9,115,105,819	455,894,181	95.2%	14.4%	14.8%
Law & Justice Sector	181,500,000	72,562,500	108,937,500	40.0%	0.3%	0.1%
Water Sector	12,048,600,000	11,896,004,967	152,595,033	98.7%	18.1%	19.3%
Agricultural Sector	3,402,610,000	3,143,728,775	258,881,225	92.4%	5.1%	5.1%
Social & Youth Development Sector	412,529,497	309,084,086	103,445,411	74.9%	0.6%	0.5%
Other MDA Expenditure	4,167,030,841	3,471,937,108	695,093,733	83.3%	6.3%	5.6%
Total (Except Other MDA Expenditure)	62,251,061,493	58,221,454,237	4,029,607,256	93.5%	93.7%	94.4%
Total Budgeted Expenditure	66,418,092,334	61,693,391,346	4,724,700,988	92.9%		

* 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	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Education Sector	16,474,949,200	14,484,770,008	1,990,179,192	87.9%	10.6%	10.1%
Infrastructure Sector	12,528,189,985	11,990,233,795	537,956,190	95.7%	8.1%	8.3%
Health Sector	13,003,109,199	11,525,897,448	1,477,211,751	88.6%	8.4%	8.0%
Administration Sector	15,458,101,800	12,317,974,060	3,140,127,740	79.7%	10.0%	8.5%
Finance and Economic Planning Sector	16,294,213,386	16,181,260,379	112,953,007	99.3%	10.5%	11.2%
Trade and Industry Sector	10,002,120,000	9,282,889,223	719,230,777	92.8%	6.5%	6.4%
Law & Justice Sector	2,808,850,000	2,553,158,145	255,691,855	90.9%	1.8%	1.8%
Water Sector	12,608,600,000	12,382,010,718	226,589,282	98.2%	8.1%	8.6%
Agricultural Sector	4,145,085,000	3,777,827,231	367,257,769	91.1%	2.7%	2.6%
Social & Youth Development Sector	632,079,497	455,569,939	176,509,558	72.1%	0.4%	0.3%
Other MDA Expenditure	51,008,665,933	49,120,424,280	1,888,241,653	96.3%	32.9%	34.1%
Total (Except Other MDA Expenditure)	103,955,298,067	94,951,590,946	9,003,707,121	91.3%	67.1%	65.9%
Total Budgeted Expenditure	154,963,964,000	144,072,015,225	10,891,948,775	93.0%		

* 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

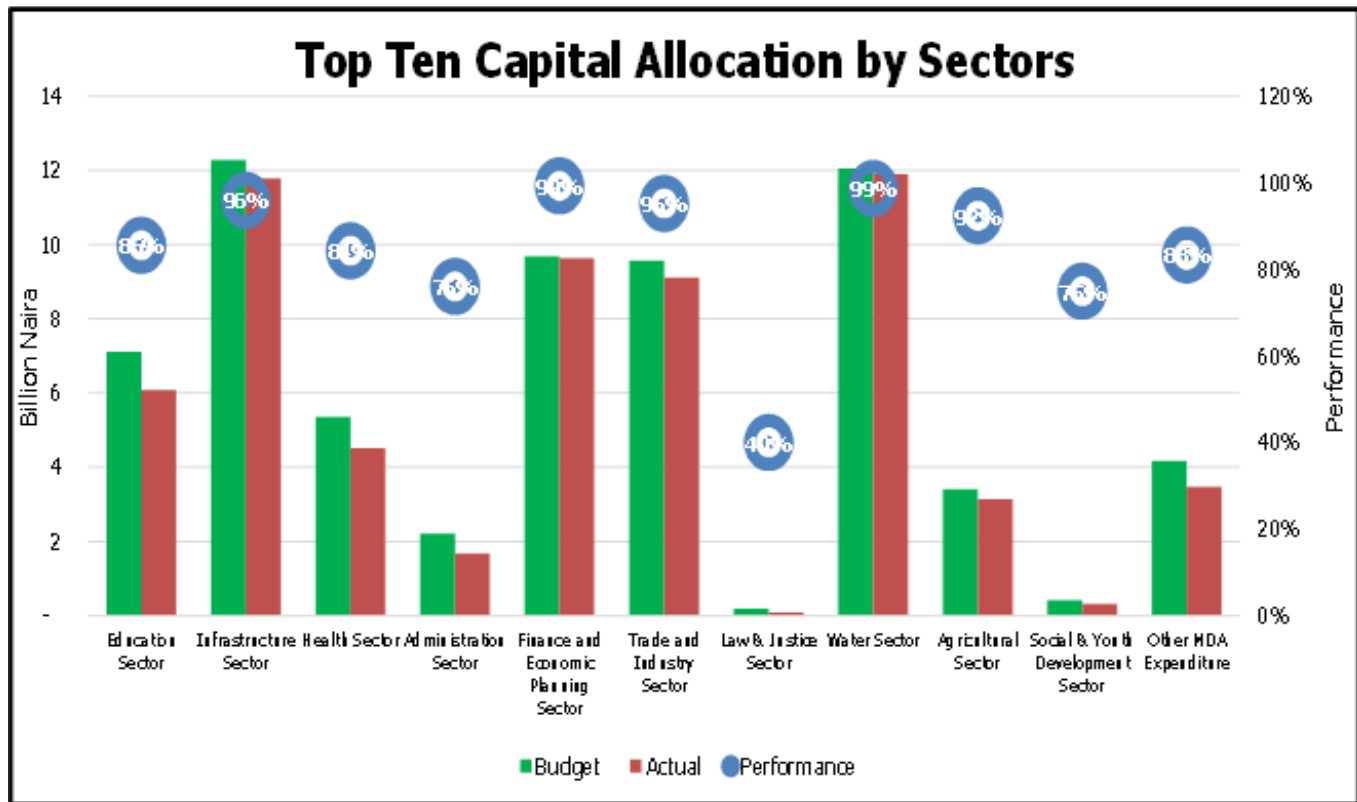
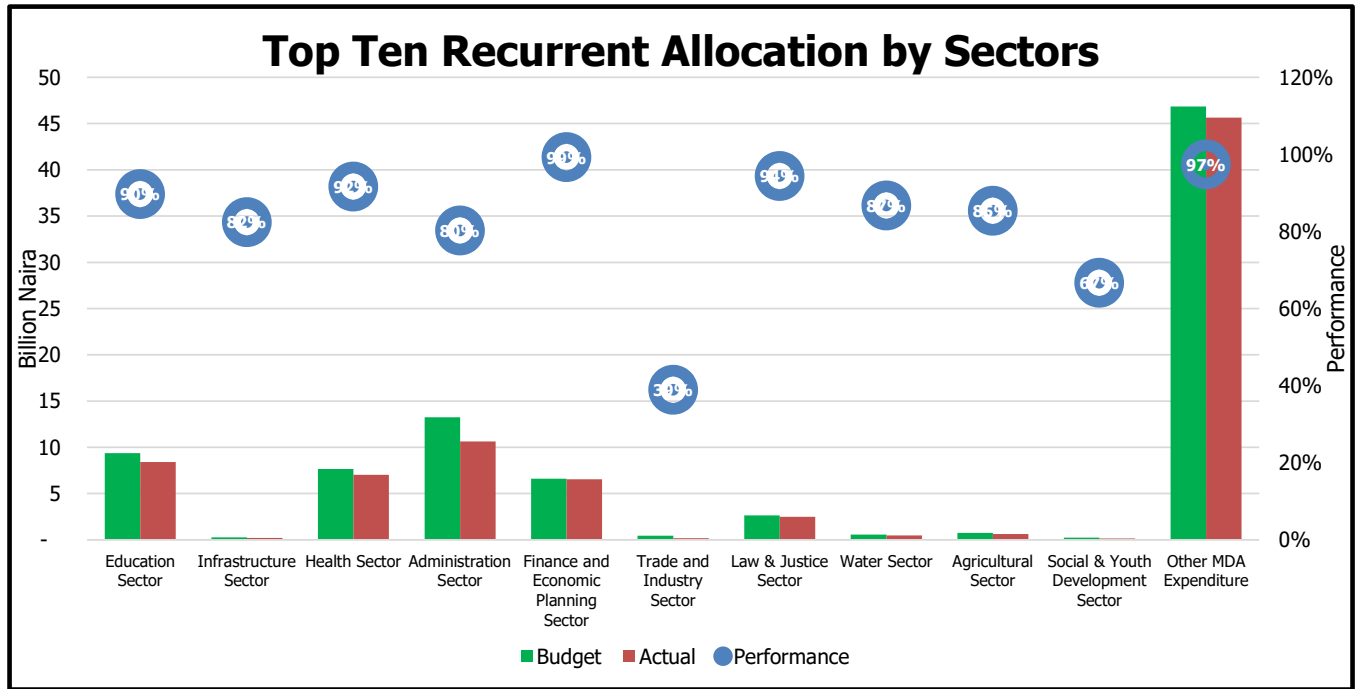
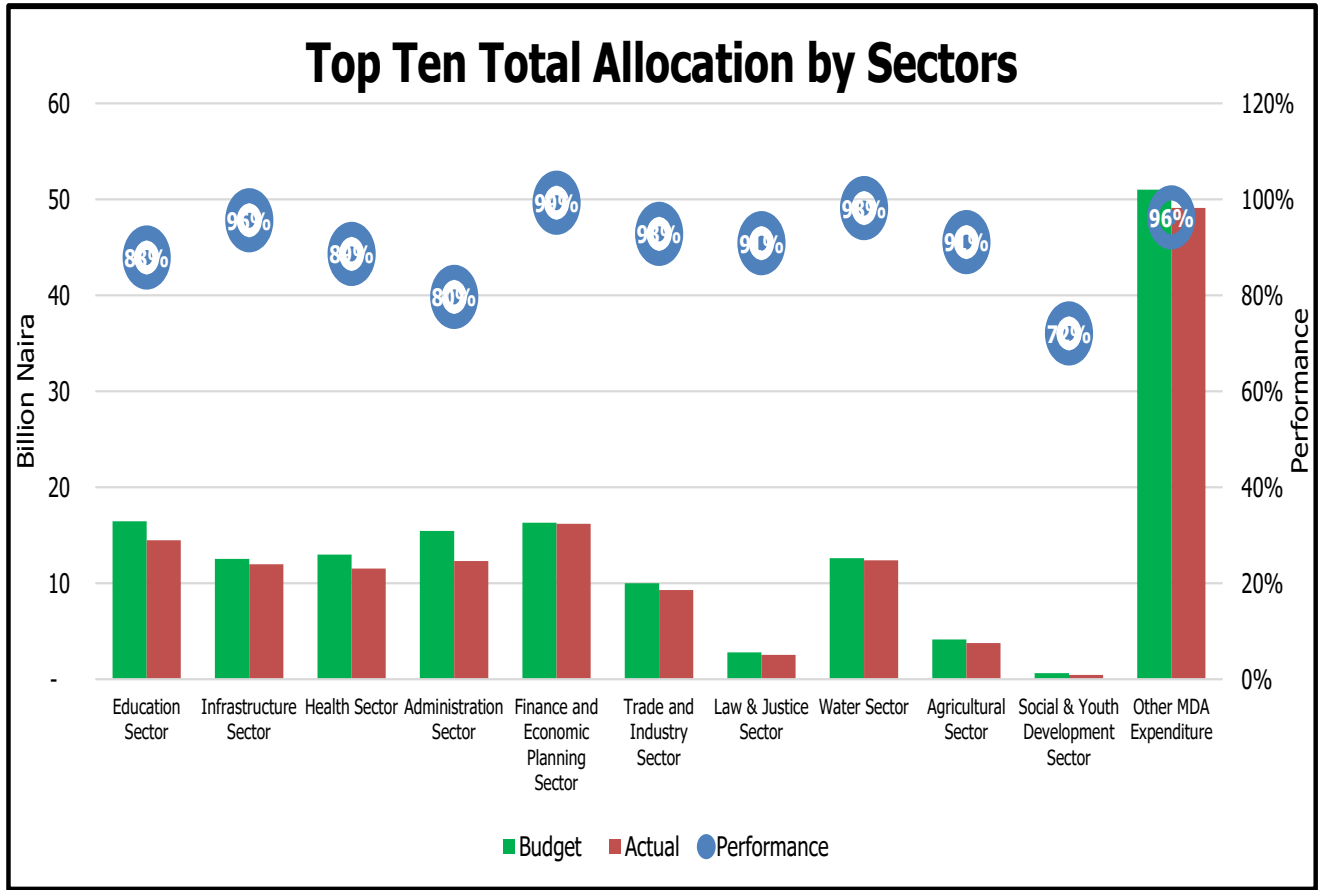


Figure 4 (above)Top 10 Capital Expenditure Sectors/ MDA Graph

Figure 5 Top 10 Total Expenditure Sectors/MDA Graph



SECTION 7: TOP VALUE PROJECT

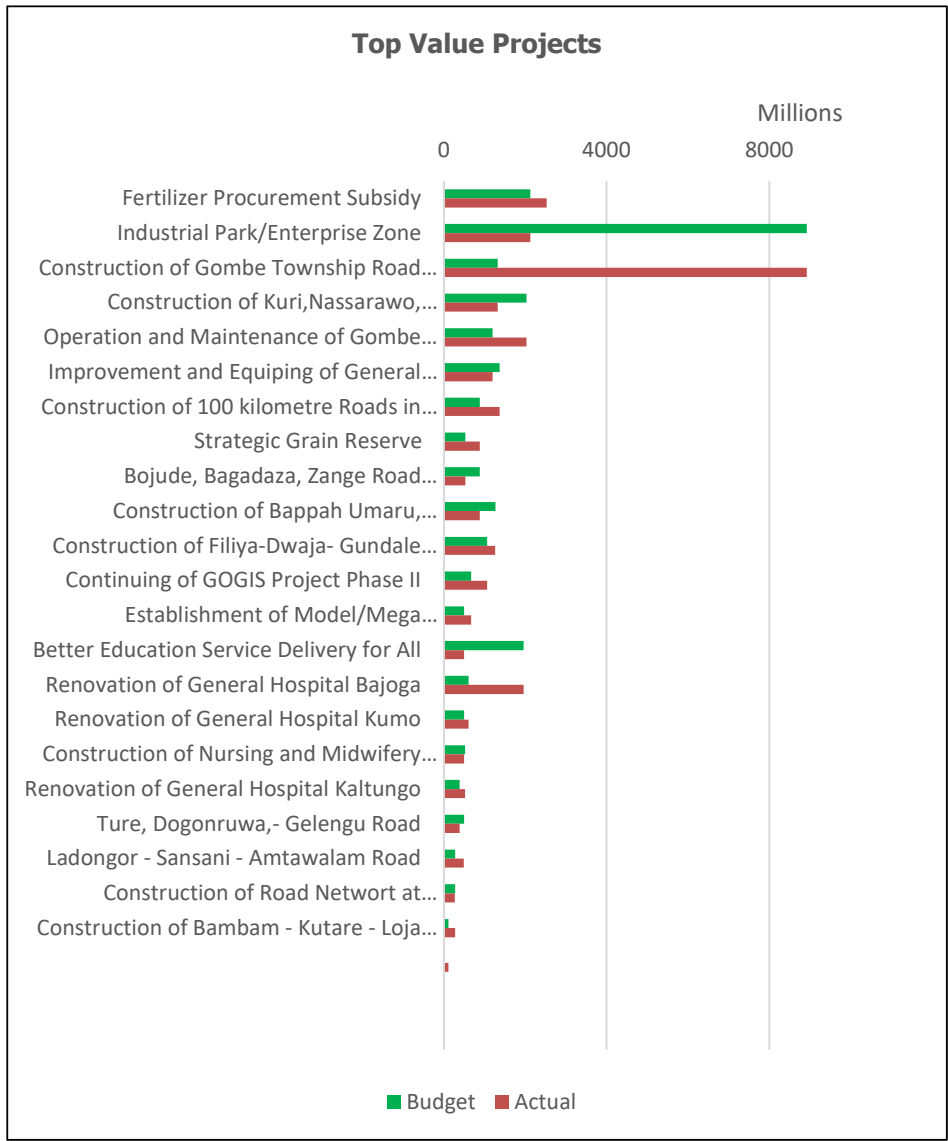
This section outlines information on the largest capital project in the budget and the actual performance during the financial year.

Table 11 Top Value Projects.

Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Purchase of Motor Vehicle	State Wide	23010105	Ministry of Finance	2,531,318,000.00	2,531,318,000	- 405,068,000	119.1%	Complete
Fertilizer Procurement Subsidy	State Wide	23050101	Ministry of Agriculture	2,126,250,000	2,126,250,000	#REF!		Complete
Industrial Park/Enterprise Zone	State Wide	23020129	Ministry of Commerce	8,919,000,000	8,918,914,327	85,673	100.0%	Ongoing
Construction of Gombe Township Road Phase 6	State Wide	23030113	Ministry of Works	1,325,887,000	1,325,463,739	423,261	100.0%	Ongoing
Construction of Kuri, Nassarawo, Lambam, Dasa Road	V/Deba L.G.A	23020114	Ministry of Works	2,030,000,000	2,029,619,490	380,510	100.0%	Ongoing
Operation and Maintenance of Gombe Regional Water	State Wide	23050108	Gombe State Water Board	1,202,810,000	1,202,810,000	-	100.0%	Ongoing
Improvement and Equipping of General Hospitals	State Wide	23010122	Ministry of Health	1,374,870,000	1,374,863,842	6,158	100.0%	Ongoing
Construction of 100 kilometre Roads in LGAs	State Wide	23020118	Joint Project Dev Agency	888,000,000	887,592,909	407,091	100.0%	Ongoing
Strategic Grain Reserve	State Wide	23050108	Ministry of Agriculture	531,000,000	530,737,000	263,000	100.0%	Ongoing
Bojude, Bagadaza, Zange Road Connecting Kirfi	Kwami L.G.A	23020114	Ministry of Works	887,940,000	887,939,224	776	100.0%	Ongoing
Construction of Bappah Umaru, Luggerawo Road	Akko L.G.A	23020114	Ministry of Works	1,270,784,966	1,260,784,966	10,000,000	99.2%	Ongoing
Construction of Filiya-Dwaja- Gundale Road	Shongom L.G.A	23020114	Ministry of Works	1,065,000,000	1,062,023,443	2,976,557	99.7%	Ongoing
Continuing of GOGIS Project Phase II	State Wide	23010112	GOGIS	674,000,000	673,973,776	26,224	100.0%	Ongoing
Establishment of Model/Mega Secondary Sch Dukku	Dukku L.G.A	23020107	Ministry of Education	500,000,000	500,000,000	-	100.0%	Ongoing
Better Education Service Delivery for All	State Wide	23050101	SUBEB	1,963,800,000	1,963,705,297	94,703	100.0%	Ongoing
Renovation of General Hospital Bajoga	F/Kaye L.G.A	23030105	Ministry of Health	608,410,000	608,409,524	476	100.0%	Ongoing
Renovation of General Hospital Kumo	Akko L.G.A	23030105	Ministry of Health	500,044,000	500,043,250	750	100.0%	Ongoing
Construction of Nursing and Midwifery Dukku	Dukku L.G.A	23020107	Ministry of Health	521,307,073	521,272,722	34,351	100.0%	Ongoing
Renovation of General Hospital Kaltungo	Kaltungo LGA	23030105	Ministry of Health	385,999,000	385,998,511	489	100.0%	Ongoing
Ture, Dogonruwa, - Gelengu Road	Kaltungo LGA	23020114	Ministry of Works	500,000,000	489,397,466	10,602,534	97.9%	Ongoing
Ladongor - Sansani - Amtawalam Road	Billiri L.G.A	23020114	Ministry of Works	276,545,173	271,545,173	5,000,000	98.2%	Ongoing
Construction of Road Networt at Jekadafari	Gombe L.G.A	23020114	Ministry of Works	279,000,000	278,914,668	85,332	100.0%	Ongoing
Construction of Bambam - Kutare - Loja Road	Balanga L.G.A	23020114	Ministry of Works	117,000,000	116,135,511	864,489	99.3%	Ongoing
						-		Ongoing
						-		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



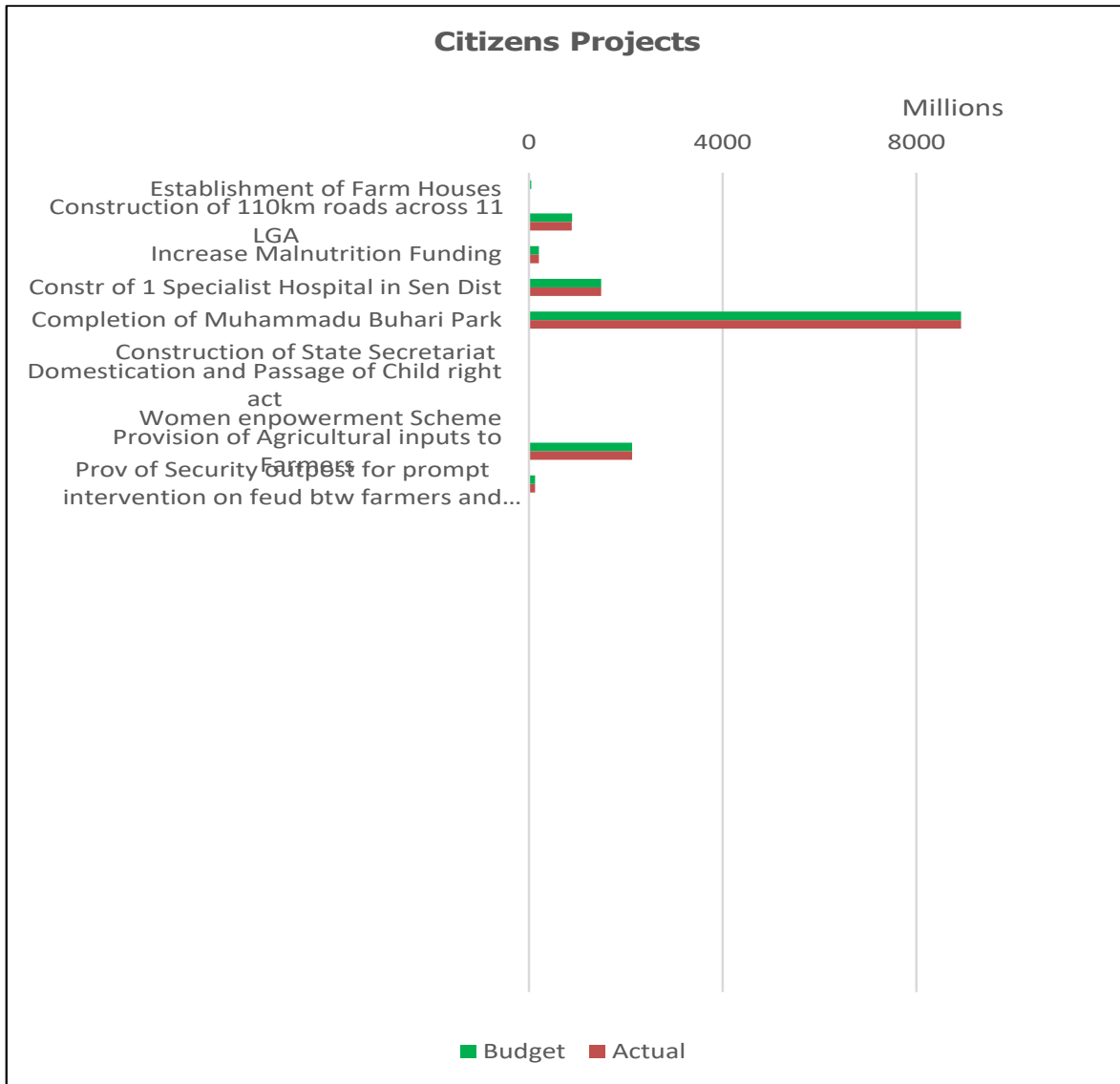
SECTION 8: CITIZEN’S NOMINATED PROJECT

This section outlines the projects nominated by the citizens and the actual expenditure incurred as a result of the projects implementation. Ten projects were nominated by the citizens and all were captured in the 2022 budget. Two out of the 10 were completed, not have not started and six are ongoing.

Table 12 Citizens Nominated Projects

Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
State Wide	01000008	Ministry of Agric	45,000,000.00	-	45,000,000.00	0	Completed
State Wide	00100197	Joint Project Board	888,000,000.00	887,592,908.72	407,091.28	0.999541564	Ongoing
State Wide	13000006	Ministry of Health	203,360,000.00	203,357,724.24	2,275.76	0.999988809	Ongoing
State Wide	04100132	Ministry of Health	1,494,453,000.00	1,494,451,285.00	1,715.00	0.999998852	Ongoing
Yamaltu Deba LGA	12000007	Ministry of Trade	8,919,000,000.00	8,918,914,327.82	85,672.18	0.999990394	Ongoing
Gombe LGA		Ministry of Works	-	-	-		Not Yet Started
State Wide		Min of Wommen Affairs	-	-	-		Ongoing
State Wide	07000004	Min of Wommen Affairs	5,000,000.00	-	5,000,000.00	0	Not Yet Started
State Wide	01000001	Ministry of Agric	2,126,250,000.00	2,126,250,000.00	-	1	Completed
State Wide	13000009	Min of Int Security	130,500,000.00	127,965,000.00	2,535,000.00	0.980574713	Ongoing

FIGURE 7: Citizens Nominated Projects Graph



REPORT OF A CITIZENS' ACCOUNTABILITY REPORT (CAR) CONSULTATION MEETING ON GOMBE STATE 2021 AUDITED FINANCIAL REPORT WITH STAKEHOLDERS AND CIVIL SOCIETIES ORGANIZED BY MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT IN COLLABORATION WITH STATE2STATE HELD IN THE THREE (3) SENATORIAL DISTRICTS OF GOMBE STATE HELD ON 1ST SEPTEMBER, 2022

Preamble:

The meeting was organized and conducted simultaneously in the three Senatorial District i.e. Gombe North, Gombe Central and Gombe South by three (3) Civil Societies Organizations (CSOs) namely Crystal Justice Initiative for Legal Advancement, New age Initiative for Youth Development and Foundation for Community Empowerment Initiative (FOCEI) in collaboration with Ministry of Finance and Economic Development, Gombe State with support from United States Agency for International Development (USAID), State2State project.

Opening Remarks:

After climate settings, opening prayers and self-introduction by participants. Then opening remarks was made by the representatives of the Permanent Secretary, Ministry of Finance and Economic Development in person of **Mal. Mohammed Adamu, Mal. Kabiru Lamido Deba and Mr. Alim Gideon Maisamari** at different locations separately, welcomed all the participants and prayed for fruitful deliberations. They encouraged participants to use the platform to participate in governance especially in planning and implementation of policies and programme by making meaningful inputs that will help government satisfy the needs and aspirations of their communities. They equally thanked all the Stakeholders for their untiring support to Government and concluded that, a lot has been achieved in 2021 despite financial difficulties faced by State Government this achievement came about as a result of pragmatic and purposeful leadership of **His Excellency the Executive Governor, Alhaji Muhammadu Inuwa Yahaya** and his team.

Goodwill Messages:

The USAID States2State represented by the State Team Lead, Grant Specialists Mr. Silas Daniel, Accountability, Transparency and Effectiveness Specialist, Mohammed Bello Abubakar and Public Financial Management Expert Dr. Eunice Ngozi Akpala Okoroafor, separately at different centers said that, States2States seeks to facilitate a shift from the orthodox to modern ways of governance, and also to ensure that, elected leaders are accountable to the citizens through adequate engagement and citizens' participation as well as create a platform to receive feedback from citizens also to enable them make inputs in budgeting processes in order to bring about the much-needed development in their communities. Furthermore, State Team Lead State2State commended facilitators, CJILA, NAI and FOCEI for organizing such event, and strongly advised on the use Advocacy programme.

The Public Financial Management Expert Dr. Ngozi Eunice Akpala Okoroafor, also commended the CJILA, FOCEI and NAI for a job well-done and encouraged the citizens to organize similar events on their own as a way of keeping citizens up to date on how public funds are utilized. She said, CSOs need to identify more citizens' expectations through interactive sessions like this. She advised citizens to learn to identify needed projects and follow it up to implementation and completion stages not to just identify and relax. She also pledged the support of her Office in programmes like this and urged participants to feel free while expressing their opinions.

Magajin Garin Kaltungo

He welcomed all participants to the interactive session which is aimed at promoting good governance, he particularly appreciates the Ministry of Finance and Economic Development, Gombe State for facilitating the programme as he expressed his surprised that, government could create a platform to get inputs from citizens. He went on to commend the initiative and stressed the need for government to be more citizens oriented through Town Hall meetings and interactive discussions. Finally, he prayed for a successful discussion and journey mercies to all participants.

Presentation 2021 Audited Financial Statement:

The report as presented by representatives of Ministry of Finance and Economic Development Budget Office and Office of the Accountant General, where their presentation shows that, an aggregate revenue performance was 67.8% of the budgeted N14.7 billion in the final budget, which is equivalent to N4.75 billion shortfall. On the expenditure side, the actual total expenditure is about 26.27 billion (22.3%) less than the budgeted amount which was 120.6 billion. A closing balance of N15.6 billion was allowed in the budget due to the anticipated receipt of SFTAS grants in the final month of the year. Capital Expenditure was 53.1 billion and performance was 59.4%. Much of the recurrent expenditure in 2021 was obligatory.

Highlight of 2021 Budget Performance includes:

- i. Provision and installations of street/traffic lights in Gombe State with N6.1 billion with performance of 100%.
- ii. Degri-Reme Talasse Road in Balanga LGA worth N1.5 billion with performance of 100%.
- iii. Implementation of SUBEB/UBEC projects worth N2.6 billion with 100% performance.
- iv. Operation and maintenance of Gombe North water project worth 1 billion Naira as budgeted amount, with actual amount spend is to the tune of N991.3 million with project performance of 99% ongoing.
- v. Renovation of General Hospital Kaltungo actual amount budgeted 800,000,000 actual N750.6 million with performance 93.8%

Questions, Answers and Responses:

Stakeholders present commended the government for its transparency, accountability on public funds entrusted to her based on the budget performance despite the severe negative impact of COVID-19 which governments faced at all levels. They further urged Government to continue to do more by institutionalizing this process down to the Local Government levels.

Participants were given an opportunity to present their inputs and questions:

- i. Representative from Gender Awareness asked why projects earmarked last year was not duly implemented by the State Government? and why CSOs were not carried along early enough from budget proposal review and its execution process?
 - ii. Director, Final Account Office of the Accountant General, Gombe State responded to the question by saying circulars are usually sent to all CSOs through MDAs as such she should contact her partnering Ministry, Departments and Agencies MDAs for more information.
- Representative of PINDS also asked the Director, Final Account why the issue of water is not yet resolved as promised by the Governor last year? Director responded by saying government is making serious effort to provide water to its citizens.
- iv. A participant also asked how can citizens be aware of when defaulters are queried in cases where MDAs defaults? The question was answered by Alh. Ibrahim Yusuf, Coordinator, CSOs in the State; he said a committee was set up purposely for matters like that, that is Public Account Committee, in the State House of Assembly SHoA who invites MDAs to answer.
 - v. A participant needed more clarification on overpayment of salaries as indicated by Alh. Mohammed Y. Kulani while presenting 2021 budget? Director, Final Account explained there are allowances meant for workers who work in rural areas for example Health Personnel, such people benefit from such allowances but if its not paid to deserving staff and Civil Servants who are stationed in urban areas enjoyed same it is an overpayment of salaries.
 - vi. A participant asked why Go-Health deductions from Civil Servant salaries is still ongoing but not implemented? Director, Final Account responded by urging the participant to approach Management of Go-Health programme for enrolment.

The representatives of the Permanent Secretary, Ministry of Finance and Economic Development and Director, Final Account Office of the Accountant General in Gombe, Kaltungo and Kumo Centre's Mal. Mohammed Adamu, Mal. Kabiru Lamido Deba, Alh. Mohammed Yusuf Kulani and Mr. Alim Gideon

Maisamari appreciates stakeholders for their sincere inputs and responded to carefully listed questions as follows:

- i. The child Rights Bill is presently with the state House of Assembly awaiting passage, hence urged Civil Society Organizations CSOs, Traditional and Religious Leaders to lobby for the passage of the bill into law.
- ii. Budgeting processes for 2023 is already on-going with this exercise as part of it, and inputs gathered from the interactive session would be carefully considered and included in the 2023 budget.
- iii. Government is willing to do much however; lack of funds and dwindling revenue usually affects the volume of projects that Government may be able to accomplish as such citizens are enjoined to pay their tax promptly.
- iv. He encouraged organizing of Workshops by Civil Society Organizations, CSOs and Non-Governmental Organizations NGOs which is a laudable initiative that will empower citizens to understand the budget processes and its assumptions.
- v. Government is making efforts to revamp the Water Board and develop Water projects across the State as soon as the funds are available.
- vi. Road construction is an on-going project, citizens should be patient as their own turn will come.

Finally, representatives of government assured participants that all their inputs are duly noted and would be considered for implementation and wish all participants journey mercies.

CITIZENS' EXPECTATIONS ON THE 2023 BUDGET

Kumo Centre:

- a. Citizens have discussed their expectations in the 2023 Budget which includes issues of Youth and Women Empowerment considering the high rate of unemployment which is a threat to peace and security.
- b. They further urged Gombe State Government to ensure timely distribution of subsidized fertilizer to farmers early so that, they can take good use of it appropriately.

- c. Citizens expect that Government to meet up the UNESCO standard of Education allocation in the budget and that the issue of water supply in both Akko and Yamaltu-Deba Local Governments. They further urged that, project of township roads within Kumo be given utmost priority.

The citizen's expectation in the 2023 Budget:

- i. Project for Construction and Repairs of new and existing roads respectively
- ii. Kuri - Nono Road Project
- iii. Reconstruction of GDSS Akkoyel, Kumo
- iv. Road Linking to Kumo graveyard
- v. Renovation of Jauro Musa Primary School
- vi. Erosion Control Project in Kumo and Deba
- vii. Financial Implementation of Promotion, Payment of Gratuity and Local Government Minimum Wage be given utmost priority
- viii. There is a need for the Orphan and Vulnerable Children Support Agency in the State.
- ix. Citizens have unanimously supported Local Government Financial and Administrative Autonomy.
- x. The issue of the Government Reserve Forest Area or cattle route known as Burtali be checked to ensure that it was not tempered.

ANNEX: KUMO CENTRE:



Kabiru Lamido Representative of the Permanent Secretary Ministry



of Finance and Economic Development during the CAR session in Kumo



Kaltungo Centre::

- i. Construction of access roads to renovated health care facilities across the zone.
- ii. Institutionalize staff development through training and retraining, promotion and other incentives which is very important for holistic development in the State.
- iii. Construction of about 10kilometers access road in Kalorgu which will enable citizens to access education and healthcare.
- iv. Construction of Kamo-Datuma-Shenge-Shenge 3kilometers
- v. Construction of drainges in Kaltungo Town.
- vi. Employment of Agricultural Officers
- vii. Government should consider increase in awareness creation, against rape and domestic violence within the region as well as passage of the Child Rights Law and other relevant Laws so as victims will get justice and deterrence to the culprits.

ANNEX: Kaltungo Centre:



Representative of the Permanent Secretary Ministry of Finance and Economic Development Gideon A. Maisamari welcoming participants during the meeting



Executive Director Foundation for Community Empowerment Initiative Mrs. Rahab M. Loh Participants during the meeting



Representative of Dir. Final Account Office of the Accountant General presenting 2021 Citizen Accountability Report during interactive Session



Representative of USAID State2State Activity Mr. Silas Daniel Addressing during the engagement meeting



Cross-section of the participants during the Citizens Accountability Report meeting



Participant Making Presentation during the Citizens Report meeting



Traditional Ruler Making Presentation during the Citizens Accountability Report meeting



Ameerah FOMWAN of Kaltungo LGA Making Presentation during the Citizens Accountability Report meeting

Gombe Centre:

- i. Improvement of irrigation activities in Dadin-Kowa Dam hydro electric project.
- ii. Special intervention funds to People with disabilities (PWDs) by Government.
- iii. Accreditation of State Polytechnic, Bajoga and erosion control by constructing drainages in Bajoga Town.
- iv. Execution of Water projects in Nafada LGA.

- vi. Government should improve on Security situation in Gombe metropolis. Especially, along Agric. Junction which leads to Fadama III. Women cannot pass in the evening with their bags or phones in peace, without it been snatched away from them or injured with knives.

ANNEX: Gombe Centre:



Cross-section of the participants during the Citizens Accountability Report meeting



Director Final Account Office of the Accountant General presenting 2021 Citizen Accountability Report during interactive Session



Gombe State Coordinator of CSOs making responding Citizen Accountability Report during interactive Session



Cross-section of the participants during the Citizens Accountability Report meeting

Conclusion:

The meeting ended with separate vote of thanks from Mal. Yahaya Muhammad, Executive Director, New Age Initiative for Youth Development, Mal. Ibrahim Yusuf, Director, Crystal Justice Initiative for Legal Advancement and Mr. Benjamin

Maina, Director, Foundation for Community Empowerment Initiative. All of them thanked the Ministry of Finance and Economics Development, Gombe State and State2State for collaborating with them and other critical stakeholders in carrying out the programme. They further urged participants to learn more about advocacies and utilize digital tools for their Advocacies.