



GOMBE STATE GOVERNMENT

2025 Citizens' Performance Audit Report

Evaluating the Effectiveness, Efficiency, and Economy Basic Education and Primary Healthcare Capital
Projects in 2025

July 2026

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What is a Citizens' Performance Audit Report?

A Citizens' Performance Audit Report turns the State's performance audit into plain charts, tables and commentaries showing citizens how effective, efficient and economical the use of public funds for capital expenditures have been.

This report covers the performance audit of basic education (BED) and primary healthcare (PHC) capital expenditure in 2025.

Performance audit serves as a vital tool for tracking government spending, while also serving as a veritable tool for providing independent and objective evaluation/assessments of how public funds are utilized.

**Better Clinics.
Stronger Schools.**

What Your Money Built in 2025

This report is a plain-language guide to how Gombe State spent public funds renovating 66 Primary Health Care facilities and delivering school infrastructure, furniture and boreholes in 2025 - based on the Auditor-General's Performance Audit Reports on GSPHCDA and SUBEB.

Key terms used in this report

Budget: The final budget — the original plus any supplementary or revised adjustments.

Actual: The expenditure actually incurred, during the year.

Variance: The difference between actual and budget for each revenue or expenditure item.

Performance: Actual as a percentage (%) of budget. 100% means the full amount was collected or spent.

Performance Audit: An independent investigation of the effectiveness, efficiency and economy of government expenditure by a qualified auditor.

Effectiveness: this is result-orientation in execution of government projects and programmes. We ask ourselves: Are the intended outcomes being achieved? Did the project deliver its expected benefits to citizens?

Efficiency: emphasizes resources utilization at an optimum level. i.e., measures if resources were expended in a manner that ensures results are achieved with minimum resources and loss of government funds. We ask ourselves: Were resources used optimally? Was there minimum waste, delays, or cost overruns? Was the project completed on time?

Economy: measures if projects and programmes are executed at minimum cost without loss of government funds. We ask ourselves: Were inputs acquired at the lowest cost while maintaining quality? Was procurement competitive and transparent?

SUMARRY

Why we're telling you this

Every year, the Office of the State Auditor-General checks how Gombe State Government spends public money, not just whether the paperwork is correct, but whether projects actually work for the people who use them. This report brings together two 2025 performance audits: the renovation of 66 Primary Health Care facilities by the Gombe State Primary Healthcare Development Agency (GSPHCDA), and the projects delivered by the Gombe State Universal Basic Education Board (SUBEB).

In the Auditor-General's own words: both audits assessed whether the State “received value for money” and identified “areas for operational improvement,” based on document review, physical inspection and stakeholder interviews.

AT A GLANCE

The numbers that matter

Project Allocations and Performance

₦4.80bn Budgeted for PHC facility renovation (GSPHCDA)	₦3.00bn Budgeted for school infrastructure (SUBEB)
58.9% Of the PHC budget spent so far — ₦2.83bn	87.1% Of the SUBEB budget spent so far — ₦2.61bn

PHC (GSPHCDA) spend vs budget 58.9%



BED (SUBEB) spend vs budget 87.1%



Combined: of the **₦7.80 billion** budgeted across both programmes, **₦5.44 billion (about 70%)** had been spent as at the time of the audits - on clinic renovations, boreholes, solar power, classrooms, Corpers' lodges, furniture and school equipment across the State.

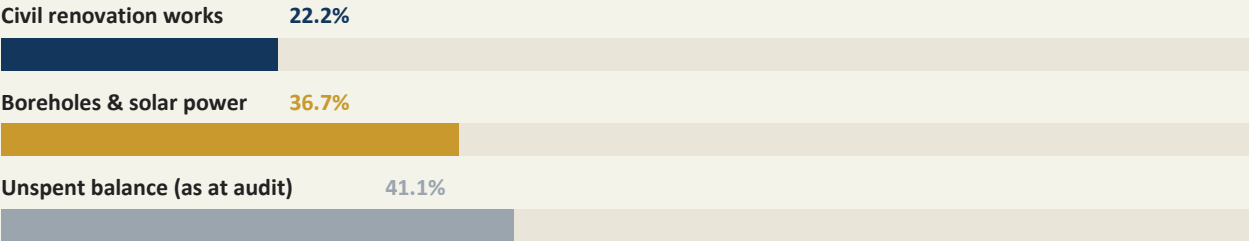
66 health facilities, State-wide

The 2025 PHC Revitalization Programme covered civil renovation and provision of infrastructure at 66 Primary Health Care facilities across Gombe State's Local Government Areas, delivered by 8 contracting firms working at the same time to speed up completion.

What was renovated

- GOOD** Roofing - replacement of worn or leaking roofs.
- GOOD** Ceilings & flooring - full repair or overhaul for durability and hygiene.
- GOOD** Plumbing & sanitation - standard toilets, wash basins and drainage.
- GOOD** Interior & exterior finishes - painting, plastering and beautification.
- GOOD** Minor structural works - reinforcement of walls, entrances and service areas.
- GOOD** Boreholes and DC solar lighting installed at facilities State-wide.

Where the ₦4.8 billion PHC budget went



₦1.07 billion went to civil renovation and **₦1.76 billion** to boreholes and solar lighting — together, 58.9% of the **₦4.8 billion** budget. The remaining **₦1.97 billion** is earmarked for fencing, equipment and further rollout in the next phase.

Classrooms, hostels & boreholes for schools

Through the 2025 UBEC Matching Grant Scheme, SUBEB delivered new accommodation, classrooms, furniture and water infrastructure at schools across the State. Projects were awarded on 7 November 2024 for completion within six months.

What was delivered

Corpers' Lodges — 32 rooms Gombe Mega College (Science) · Govt Girls Mega College Doma · Govt Mega College Dadin Kowa New accommodation built to improve NYSC Corps member retention.	ECCDE Blocks (2 classrooms + office) Wuro-Liman Babba, Akko LGA · Runde P/S, Gombe LGA · Nasarawa P/S, Kaltungo LGA Built to decongest existing early-childhood classrooms.
Major & minor renovations + DC solar Bima, Swili, Balanga, Kalam, Morom & Hadiza Houses — Govt Girls Mega College Doma Hostel houses upgraded for safety and improved aesthetics.	5 VIP toilets renovated Mega College Gombe (Science) Sanitation facilities upgraded for staff and students.
Furniture & equipment supply Various schools & 5 Mega Colleges 3,000 pupil desks, 1,000 ECCDE furniture sets, 3 sets of playing equipment, 500 double bunk beds and 1,000 mattresses/pillows.	Boreholes drilled Govt Girls Mega College Doma · Mega College Gombe (Science) · Mega College Kaltungo · Nayi-Nawa Community, Akko LGA Plus geotechnical/geophysical survey and project supervision consultancy.

₦3.00bn 2025 budget for SUBEB matching-grant projects	87.1% Spent - ₦2.61bn, about 13% under budget
Why the underspend is good news: the audit found actual cost about 12.93% below the approved budget, without compromising the quality of materials or workmanship.	

Where the Money Came From

How we were able to finance the projects

SUBEB – CRF and UBEC Matching Grant

GSPHCDA – CRF, BHCPF Grant and others

The money used to finance the projects came from releases from the Consolidated Revenue Fund (CRF) and grants from the Universal Basic Education Commission (UBEC) and Basic Healthcare Provision Fund (BHCPF).

WHAT THE AUDITS FOUND

What we would Score if Performance Audit Assessment were in Scores

Criterion	Basic Education Avg	Primary Healthcare Avg	Overall Avg	Max Score	Interpretation
Effectiveness	4.0	4.0	4.0	5	Strong
Economy	4.0	3.0	3.5	5	Adequate
Efficiency	4.0	3.0	3.5	5	Adequate

SCORING GUIDE (1-5 Scale)

- Score 5:** Excellent - Fully meets or exceeds expectations
- Score 4:** Good - Substantially meets expectations with minor gaps
- Score 3:** Adequate - Generally meets expectations but with notable gaps
- Score 2:** Needs Improvement - Partially meets expectations with significant gaps
- Score 1:** Weak - Does not meet expectations

The good news

- GOOD** Most GSPHCDA and SUBEB contracts were awarded through open, competitive bidding, in line with the Public Procurement Regulations - award letters, BOQs and bid evaluations were available for review.
- GOOD** The majority of contractors mobilised quickly and made commendable progress; a few delays were mainly due to difficult terrain, logistics or weather.
- GOOD** SUBEB delivered 3 new Corpers' Lodges, renovated hostels, and supplied furniture and equipment largely as planned - beneficiary schools reported improved attendance and engagement.
- GOOD** SUBEB's spending came in about 13% under budget without compromising material or workmanship quality - good value for money.
- GOOD** Project documentation (site diaries, progress photos, contract files) was generally available, though completeness varied by site.

The gaps that still need fixing



- GAP** Many PHC facilities still lack perimeter fencing and any night-time security - exposing completed works to theft, encroachment and deterioration.
- GAP** Community oversight structures (Ward & Village Development Committees) are weak or non-functional in several PHC locations, contributing to theft and vandalism risk.
- GAP** Both GSPHCDA and SUBEB have too few field monitoring officers to track every site regularly - slowing early detection of problems, especially in remote, hard-to-reach areas.
- GAP** A few Corpers' Lodges and some PHC sites were still incomplete at the time of audit, delaying furniture and equipment supply to those locations.
- GAP** Some contractors showed capacity constraints, and community engagement/awareness was low in a number of school and PHC locations.

WHAT HAPPENS NEXT

Turning findings into action



Gap identified	What should happen next
Missing PHC fencing & security	Build perimeter fencing into the next funding phase; deploy watchmen, security posts and gates, working with local vigilante groups where needed.
Weak community oversight	Re-activate and strengthen Ward/Village Development Committees and traditional institutions to embed local ownership of PHC facilities.
Limited field monitoring capacity	Establish a decentralised, digitised monitoring framework — zonal officers, geo-tagged photos and real-time reporting tools for both agencies.
Unspent PHC balance (~₦1.97bn)	Allocate transparently to fencing, equipment, furnishing and healthcare personnel deployment, with independent verification before payments.
Delayed furniture/equipment supply	Synchronise supply contracts with construction timelines; use interim storage where installation must wait for civil works to finish.
Contractor capacity constraints	Strengthen screening and support for small/local contractors; place consistently underperforming contractors under closer supervision.
Transparency to citizens	Publish project status — contractor name, timeline and amount spent — on agency websites and community notice boards.

GET INVOLVED

This belongs to you



Accountability works best when citizens are part of it. If you live near, work at, or use any of the health facilities or schools covered by these audits, here is how you can help:

VISIT AND OBSERVE - check whether fencing, furniture and other promised works are complete at your local clinic or school.

REPORT A CONCERN - raise it with GSPHCDA, SUBEB, your Ward/Village Development Committee, or the Office of the Auditor-General.

ASK FOR THE NUMBERS - the full Performance Audit Reports and Audited Financial Statements are public documents you can request or download from <https://www.mof.gm.gov.ng/>

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This citizen brief summarises two Performance Audit Reports certified 24th June 2026 by Umar Adamu Dukku (CNA), Ag. Auditor-General, Gombe State. It is not a substitute for the full reports, which should be read together with it.



Accountable to our citizens

Every naira collected and spent, transparently reported to the people of Gombe State.

GOMBE STATE GOVERNMENT • JEWEL IN THE SAVANNAH

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