



**AUDITOR –GENERAL
ANNUAL REPORT
On the Account of the Government
Of Gombe State for the year ended
31st December, 2024**

**Submitted to Gombe State
House of Assembly**



HIS EXCELLENCY
MUHAMMADU INUWA YAHAYA
(DANMAJEN GOMBE)
EXECUTIVE GOVERNOR OF
GOMBE STATE, NIGERIA





HIS EXCELLENCY
MANASSAH DANIEL JATAU, PhD.
(TAURARON WAJA)
DEPUTY GOVERNOR OF
GOMBE STATE, NIGERIA



RT. HON. ABUBAKAR MOHAMMED LUGGEREWO
(SARKIN AREWAN AKKO)

RT. HONOURABLE SPEAKER
GOMBE STATE HOUSE OF ASSEMBLY



MUHAMMAD BUBA G. (FCNA)
(DANBURAM FUNAKAYE)
AUDITOR-GENERAL
GOMBE STATE

ACKNOWLEDGEMENT

My sincere gratitude goes to many individuals who have helped in one way or the other to make this report see the light of the day. I wish to acknowledge with gratitude the cooperation I received from all Chief Executive and Accounting Officers of Ministries/Extra Ministerial Departments and particularly the Ministry of Finance & Economic Development, especially the Treasury Headquarters. My profound appreciation to the entire staff of the office of the Auditor-General who, by their loyalty and untiring effort, made the production of this report possible. I hope that this spirit of team-work will continue and that government will continue to recognize and appreciate the statutory role of this office in enhancing accountability delivery in the public interest. Accordingly, I also wish to extend my profound gratitude to the Honorable House of Assembly, in particular the Speaker, Members of Public Account Committee and all Honorable Members for their cooperation and support to the Office of the State Auditor-General Gombe State. I wish to specially thank His Excellency the Governor of Gombe State, **MUHAMMADU INUWA YAHAYA** whose keen interest in accountability, since his assumption of office, continue to be exemplary, as a result, he has given this office the necessary support needed in the discharge of its constitutional duties.



MUHAMMAD BUBA G, (FCNA)
AUDITOR-GENERAL
GOMBE STATE

SECRET



OFFICE OF THE STATE AUDITOR GENERAL

P.M.B: 0045, Gombe, Gombe State.

Phone No.: 08150637053, 08150636268

Our Ref: ACF.I/S.I/VOL.III/117

Your Ref: _____

Date: 30th June 2025.

20

AUDIT CERTIFICATION

The Accountant- General is responsible for the preparation of the Financial Statement of the State Government for each financial year in compliance with the provision of the Constitution of the Federal Republic of Nigeria 1999 and the Public Finance (Control and Management) Act of 1958 as amended. The Accountant-General is also responsible for ensuring that proper books of accounts are kept and internal control procedures are maintained in order to safeguard assets and finances. It is my responsibility as the Auditor-General to form and express an independent opinion, based on my audit.

BASIS OF OPINION

I conducted my audit in compliance with the relevant laws of the Federal Republic of Nigeria and in accordance with the Public Sector Auditing Standards. These standards require that I plan and perform the audit to obtain reasonable assurance that the Financial Statement are free from material misstatements. An audit includes examination, on a test basis, of evidence supporting the amounts and disclosures in the Financial Statement which are prepared under IPSAS cash. It also includes an assessment of the Accounting Principles used in the preparation of the accounts and evaluation of the overall adequacy of the presentation of information in the Financial Statements. The Audit was carried out in accordance with Auditing Requirement as specified in the Audit Law 1959 (Chapter 14/5 (2) of the Federal Republic of Nigeria and Gombe State, State and Local Government Audit Law 2024 (as amended) sections 11. I planned and performed such audit procedure in order to obtain all the information and explanation, which I considered necessary for the purpose of my audit. Furthermore projects and programs were verified in the discharge of my duty and responsibility as required by section 125(2) of the Nigeria Constitution. I performed financial compliance audit in accordance with International Standards on Auditing (ISAs) and International Standard of Supreme Audit Institution ("ISSAIs") of all records kept at the Treasury Headquarters, Sub Treasuries, Ministries and relevant Agencies of Government in conformity with the Public Finance (Control and Management act of 1958). The audit provided me with a reasonable basis for an independent opinion.

OPINION

In my opinion the Financial Statement (No. 1-4) and the related accounts gives a true and fair view of the state of financial position of the Government of Gombe State for the year ended 31st December 2024. The financial Statement have been certified subject to the observations/comment(s) contained in the report.

MUHAMMAD BUBA G. (FCNA)
AUDITOR-GENERAL
OMBE STATE

30/6/2025

TABLE OF CONTENTS

1.0 INTRODUCTION

1.1	Submission of Report	-	-	-	-	-	-	-	-	1
1.2	Constitutionality	-	-	-	-	-	-	-	-	1
1.3	Submission of 2022 Audited Accounts			-	-	-	-	-	-	1

GENERAL AUDIT ANALYSIS AND COMMENTS

[illegible]

3.0 APPROPRIATION AUDIT

3.1	Cash Flow and Liquidity Position	-	-	-	-	-	-	-	15
3.2	Budget Performance	-	-	-	-	-	-	-	15
3.3	Gombe State Investment	-	-	-	-	-	-	-	16
3.4	Recurrent Revenue Profile	-	-	-	-	-	-	-	18
3.5	Recurrent Expenditure Profile	-	-	-	-	-	-	-	20
3.6	Capital Expenditure	-	-	-	-	-	-	-	21
3.7	External Loans	-	-	-	-	-	-	-	23
3.8	Exchanges Rate Revaluation on Internal Loan			-	-	-	-	-	23
3.9	Internal Loans Bonds	-	-	-	-	-	-	-	24
3.10	Other Outstanding Liabilities			-	-	-	-	-	24
3.11	Certified Computation of Retirement Benefits			-	-	-	-	-	24
3.12	Recoveries	-	-	-	-	-	-	-	25
3.14	SFTAS	-	-	-	-	-	-	-	27

[illegible]

1.0 INTRODUCTION

1.1 SUBMISSION OF REPORT: REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF GOMBE STATE FOR THE YEAR ENDED 31 ST DECEMBER 2024.

In compliance with section 125(5) of the Constitution of the Federal Republic of Nigeria 1999 and Gombe State Audit Law 2024 section 11b and 11d. I humbly submit to the Honorable House of Assembly of Gombe State my Annual Report on the Accounts of Gombe State Government for the financial year ended 31st December 2024. The other part of this report contains observations raised from the regular and routine Audit of Ministries, Departments and Agencies (MDAs) that have not responded to our queries or were unable to clear the queries in the year under review.

1.2 CONSTITUTIONALITY.

In Conformity with Section 125(5) of the Constitution of the Federal Republic of Nigeria 1999, and section 11d of Gombe State Audit Law 2021. The draft Annual Report of the Accountant General in respect of the Accounts and all other related financial Statements of Gombe State Government for the year ended 31st December 2024 were received in this Office on March 24. The draft Accounts and Statements were carefully examined and checked. Significant audit observations were made and the corrections subsequently effected by the Accountant General and re-submitted the accounts on 12 th June 2024.

1.3 SUBMISSION OF 2023 AUDITED ACCOUNTS

The Auditor – General’s report for the financial year ended 31 st December 2023 was submitted to the Honorable House of Assembly of Gombe State on 18th July 2024, the submission was acknowledged and the report was tabled before the Honorable House. The public accounts committee, of the House has deliberated and subsequently presented its report to the main House, which was finally deliberated at the plenary , and unanimously passed its resolution.

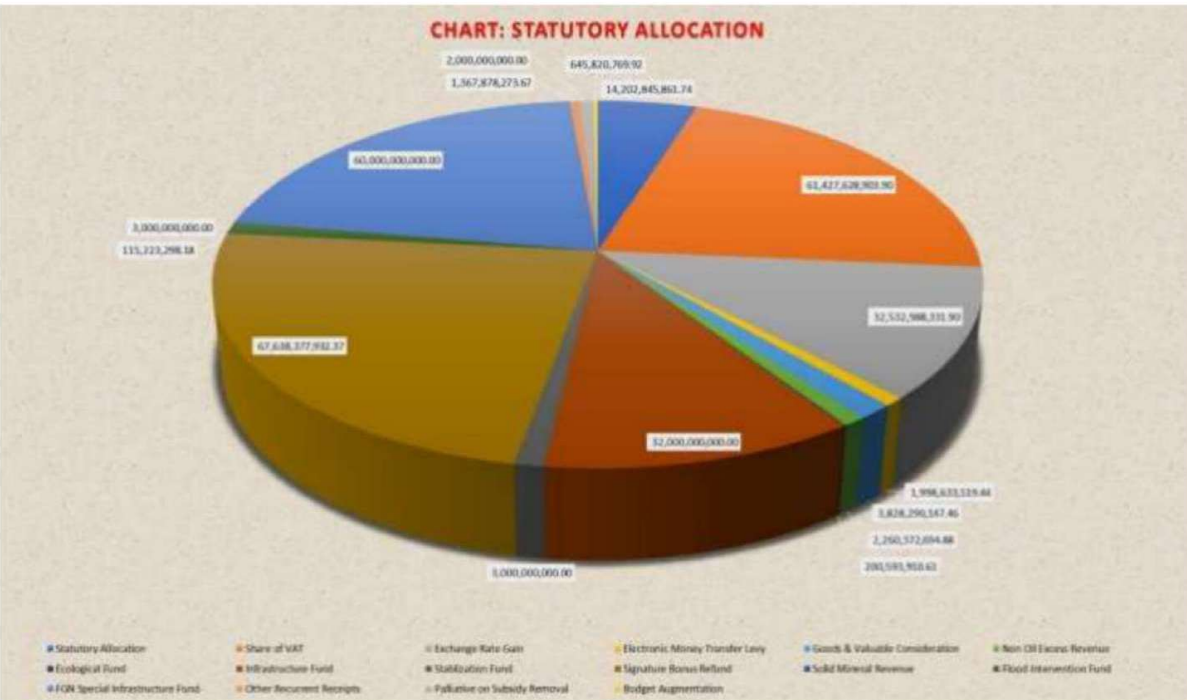
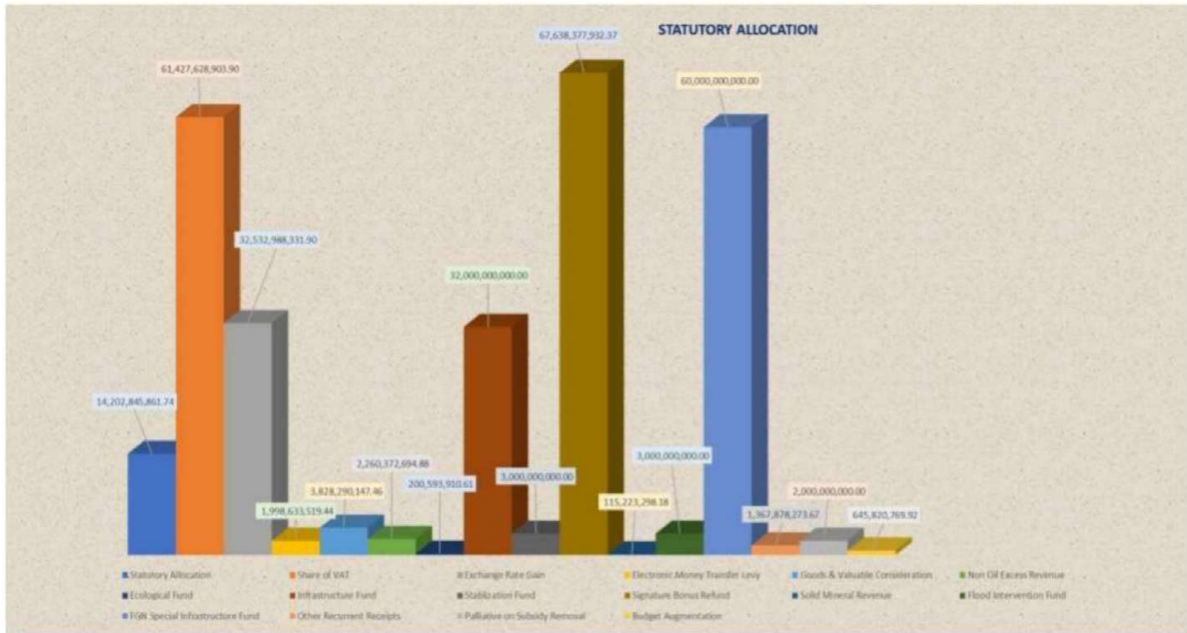
2.0 GENERAL AUDIT ANALYSIS

2.1 STATUTORY ALLOCATION FROM FEDERATION ACCOUNTS

The report of the Accountant General and other related financial Statements for the year ended 31st December 2024 have been audited in compliance with all Government Regulations and Guidelines. It was observed that the sum of Two hundred and eighty six Billion two hundred and eighteen million six hundred and fifty three thousand six hundred and forty four Naira seven Kobo (₦286,218,653,644.07) only was received as total Statutory Allocation which include; Value Added Tax (VAT) of (₦61,427,628,903.90) only which represent (21.46%) of total Statutory Allocation received in the year under review; Ecological Fund of Two hundred million five hundred and ninety three thousand nine hundred and ten Naira sixty one Kobo (₦200,593,910.61) only was collected; Budget Augmentation of Six Hundred and Forty Five Million, Eight Hundred and Twenty Thousand, Seven Hundred and Sixty Nine Naira Ninety Two Kobo (₦645,820,769.92) only was Received; Share of Exchange Rate Gain of Thirty two billion five hundred and thirty two million nine hundred and eighty eight thousand three hundred and thirty one Naira ninety one Kobo (₦32,532,988,331.91) only was received; Stabilization Fund of Three billion Naira (₦3,000,000,000.00) was received; Non - oil Excess Revenue of Two billion two hundred and sixty million three hundred and seventy two thousand six hundred and ninety four Naira eighty eight kobo. (₦2,260,372,694.88) was received; Electronic Money transfer levy amounting to one billion nine hundred and ninety-eight million six hundred thirty-three thousand five hundred and nineteen Naira forty- four kobo (₦1,998,633,519.44) only was received; Share of solid Mineral of one hundred and fifteen million two hundred and twenty-three thousand two hundred and ninety-eight Naira eighteen kobo. (₦115,223,298.18); Other Recurrent Receipts of One billion three and sixty seven million eight hundred and seventy eight thousand two hundred and seventy three Naira sixty seven kobo (₦1,367,878,273.67) only was received; While the sum of Two Billion Naira was received as Palliative on Subsidy Removal (₦2,000,000,000.00).; Also the sum of Ninety Two Billion Naira (₦92,000,000,000.00) only was received as Infrastructure Fund for the year under review; Signature Bonus Refund of Sixty seven billion six hundred and thirty eight million three and seventy seven thousand nine hundred and thirty two Naira thirty seven kobo (₦67,638,377,932.37) only was received; Good and valuable of Three billion eight hundred and twenty eight million two hundred and ninety thousand one hundred and forty seven Naira forty six kobo. (₦3,828,290,147.46) only was received. And finally, Flood intervention fund of Three billion (₦3,000,000,000.00) only was received for the year under review.

PERCENTAGE OF STATUTORY ALLOCATION		
Description	₦	%
Statutory Allocation	14,202,845,861.74	4.96%
Share of VAT	61,427,628,903.90	21.46%
Exchange Rate Gain	32,532,988,331.90	11.37%
Electronic Money Transfer Levy	1,998,633,519.44	0.70%
Goods & Valuable Consideration	3,828,290,147.46	1.34%
Non Oil Excess Revenue	2,260,372,694.88	0.79%
Ecological Fund	200,593,910.61	0.07%
Infrastructure Fund	32,000,000,000.00	11.18%
Stabilization Fund	3,000,000,000.00	1.05%
Signature Bonus Refund	67,638,377,932.37	23.63%
Solid Mineral Revenue	115,223,298.18	0.04%
Flood Intervention Fund	3,000,000,000.00	1.05%
FGN Special Infrastructure Fund	60,000,000,000.00	20.96%
Other Recurrent Receipts	1,367,878,273.67	0.48%
Palliative on Subsidy Removal	2,000,000,000.00	0.70%
Budget Augmentation	645,820,769.92	0.23%
TOTAL	286,218,653,644.07	100%

GOMBE STATE GOVERNMENT OF NIGERIA																
STATUTORY ALLOCATION																
FOR THE YEAR ENDED 31ST DECEMBER 2023																
Statutory Allocation	Share of VAT	Exchange Rate Gain	Electronic Money Transfer Levy	Goods Valuable Consideration	Non Oil Excess Revenue	Ecological Fund	Infrastructure Fund	Stabilization Fund	Signature Bonus Refund	Solid Mineral Revenue	Flood Intercession Fund	FCN Special Infrastructure Fund	Other Recurrent Receipts	Palliative on Subsidy Removal	Budget Augmentation	Total
N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
January	2,123,800,656.76	4,571,689,006.79	1,759,708,755.85	184,550,891.05	-	59,379,420.10	-	-	9,000,000,000.00	-	-	-	-	-	-	17,705,128,412.55
February	2,884,989,550.69	3,442,887,817.43	1,632,865,717.33	168,171,534.23	-	58,979,095.11	-	3,000,000,000.00	-	-	-	-	-	-	-	11,587,594,014.79
March	92,619,089.05	4,231,823,563.82	3,457,685,639.60	153,028,292.87	-	73,586,819.47	-	-	10,000,000,000.00	-	-	-	-	-	-	18,008,742,804.81
April	1,642,257,339.60	5,180,409,407.00	1,734,321,897.26	148,352,124.00	3,828,290,147.46	2,495,723.96	7,000,000,000.00	-	10,000,000,000.00	-	-	-	-	-	-	29,536,036,729.28
May	1,412,937,857.40	4,694,786,745.00	2,520,464,889.00	181,388,884.00	-	-	6,000,000,000.00	-	-	-	-	-	-	-	-	14,719,518,295.40
June	738,649,546.70	4,665,480,284.57	2,856,634,803.00	152,348,479.00	-	6,152,851.97	-	-	10,000,000,000.00	-	-	-	-	-	-	18,419,555,605.24
July	616,739,844.96	5,111,668,636.21	2,752,391,427.00	157,801,467.00	-	-	-	-	8,000,000,000.00	-	-	-	-	-	-	17,930,932,848.17
August	737,602,411.57	5,835,232,836.50	3,384,933,676.00	188,968,901.00	-	-	-	-	7,000,000,000.00	115,223,298.18	3,000,000,000.00	-	-	2,000,000,000.00	-	22,261,951,123.25
September	878,066,061.63	5,387,151,904.47	2,708,868,898.32	150,631,077.00	-	-	10,000,000,000.00	-	6,000,000,000.00	-	-	-	581,936,556.50	-	-	26,106,654,497.92
October	543,214,644.93	5,396,695,846.08	2,678,843,291.27	186,466,031.17	-	968,731,154.88	-	-	-	-	-	60,000,000,000.00	785,841,717.17	-	-	70,658,932,695.50
November	313,485,720.71	6,879,617,270.98	3,181,846,229.61	173,442,880.83	-	-	-	-	-	-	-	-	-	-	645830769.9	11,194,213,172.05
December	2,213,493,177.74	5,720,185,523.05	3,874,603,997.66	153,323,037.29	-	-	9,000,000,000.00	-	7,338,377,932.37	-	-	-	-	-	-	28,199,953,668.11
Total	14,202,845,661.74	61,237,626,901.90	34,552,983,331.90	1,998,633,519.44	3,828,290,147.46	2,260,372,694.88	32,000,000,000.00	3,000,000,000.00	67,838,377,932.37	115,223,298.18	3,000,000,000.00	60,000,000,000.00	1,367,878,273.67	2,000,000,000.00	645,320,769.92	286,218,533,644.07



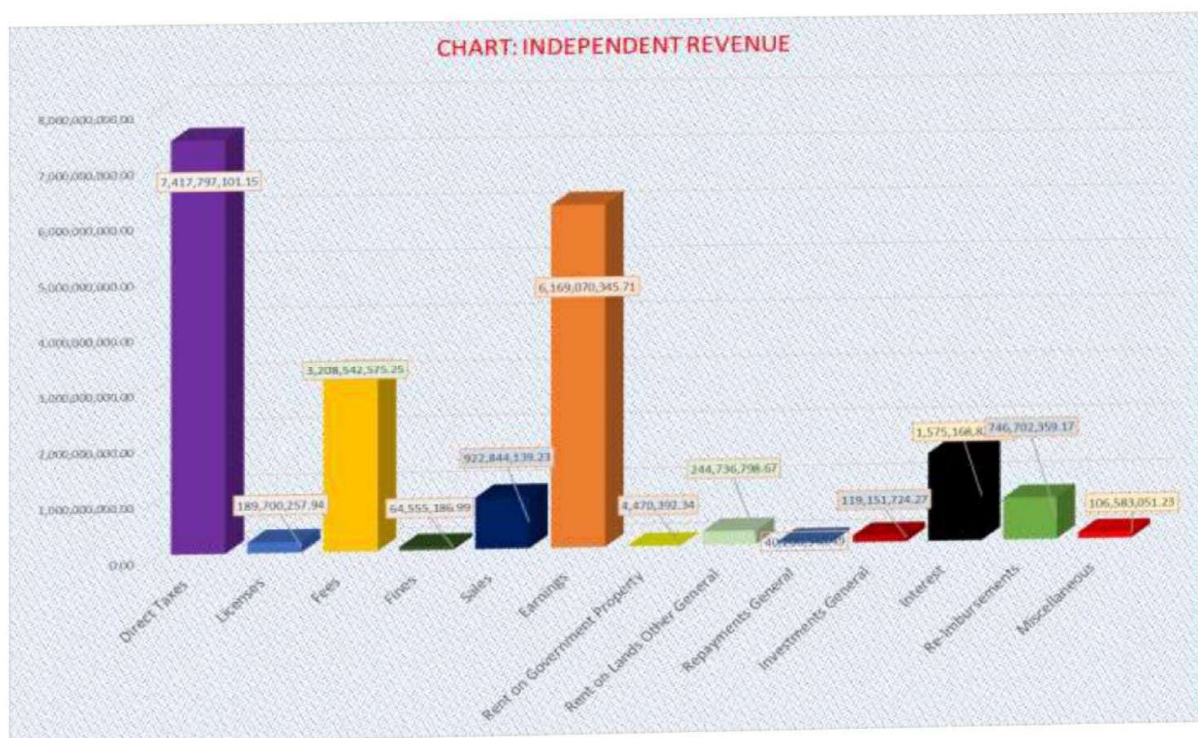
2.2 INDEPENDENT REVENUE

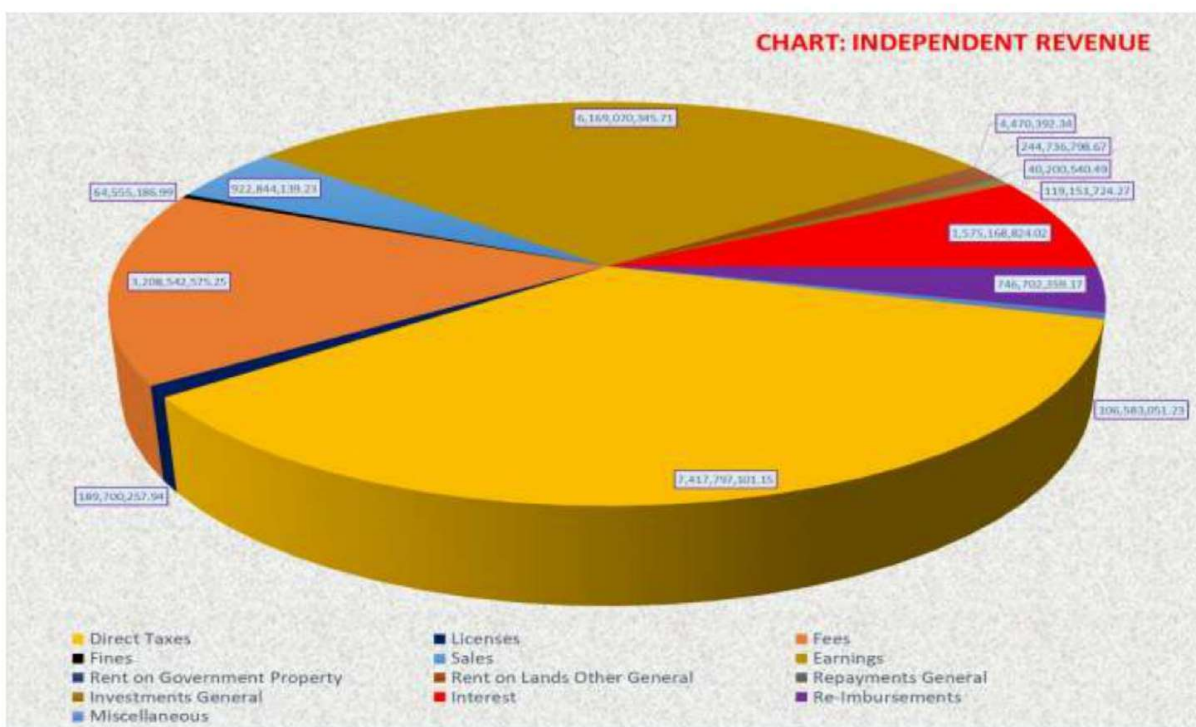
The Accountant General's report for the year ended 31st December 2024 had total receipts from Independent Revenue of Twenty Billion, Eight Hundred and Nine Million, Five hundred and Twenty-Three thousand Two hundred and Ninety Six Naira Forty Six kobo (₦ 20,809,523,296.46) as against the budgeted sum of Twenty Five Billion and Fifty six Million, Five hundred and fifty five thousand Five hundred Naira (₦25,056,555,500.00). An achievement of 83.05% of the Budget was noted, while 16.95% of the Budget was not achieved. Unfavourable Budget Performances were recorded on "Direct Taxes" with the sum of Eight Billion, Six Hundred and Forty Million, Eight Hundred and Twenty Five Thousand, Forty Seven Naira, Thirty- One Kobo (₦7,417,797,101.15); "Licenses" with One Hundred Eighty Nine Million, Seven Hundred Thousand, Two Hundred and Fifty Seven Naira, Ninety Four Kobo (₦189,700,257.94); "Fines" of Sixty Four Million, Five Hundred and Fifty Five Thousand One Hundred and Eighty Six Naira, Ninety Nine kobo (₦64,555,186.99), "Sales" with the sum of Nine Hundred and Twenty Two Million, Eight Hundred and Forty Four Thousand, One Hundred and Thirty Nine Naira, Twenty Three Kobo (₦922,844,139.23); "Earnings" with Six Billion One Hundred and Sixty Nine Million, Seventy Thousand, Three Hundred and Forty Five Naira, Seventy One kobo (₦6,169,070,345.71); "Rent on Government Building" had an unfavorable variance, the sum of Two Hundred and forty four Million, Seven Hundred and Thirty Six thousand, Seven Hundred and Ninety-Eight Naira, Sixty Seven kobo (₦244,736,798.67) was realized; "Investment Income" with the sum of Ten Million Naira (₦ 119,151,724.27), while "Re - imbursement" of Seven Hundred and Forty six Million, Seven Hundred and Two Thousand, Three Hundred and Fifty Nine Naira Seventeen kobo (₦746,702,359.17) was realized.

Favourable Budget Performances were achieved in: "Fees" with the sum of Three Billion, Two Hundred and Eight Million, Five Hundred and Forty Two Thousand, Five Hundred and Seventy Five Naira, Twenty Five kobo (₦3,208,542,575.25); "Rent of Government Property" had the sum of Four Million, Four Hundred and seventy ;Thousand, Three Hundred and Ninety Two Naira, Thirty- Four Kobo (₦4,470,392.34). , "Repayments" with the sum of Forty Million, Two Hundred

Thousand, Five Hundred and Forty Naira, Forty Nine Kobo (₦40,200,540.49); “Interest Earned” with One Billion, Five Hundred and Seventy Five Million, One Hundred and Sixty Eight Thousand, Eight Hundred and Twenty Four Naira, Two kobo (₦ 1,575,168,824.02); While “Miscellaneous collections” had a favorable variance of One Hundred and Six Million, Five Hundred and Eighty Three Thousand, Fifty One Naira, Twenty Three kobo (₦106,583,051.23).

INDEPENDENT REVENUE				
	Actual	Revised	Variance	Variance
	2024	Budget 2024	2024	2024
	₦	₦	₦	%
Direct Taxes	7,417,797,101.15	11,932,480,000.00	(4,514,682,898.85)	-37.84%
Licenses	189,700,257.94	336,250,000.00	(146,549,742.06)	-43.58%
Fees	3,208,542,575.25	1,912,655,500.00	1,295,887,075.25	67.75%
Fines	64,555,186.99	52,800,000.00	11,755,186.99	22.26%
Sales	922,844,139.23	2,039,520,000.00	(1,116,675,860.77)	-54.75%
Earnings	6,169,070,345.71	7,873,920,000.00	(1,704,849,654.29)	-21.65%
Rent of Government Property	4,470,392.34	32,730,000.00	(28,259,607.66)	-86.34%
Rent on Government Building	244,736,798.67	743,500,000.00	(498,763,201.33)	-67.08%
Repayments	40,200,540.49	25,100,000.00	15,100,540.49	60.16%
Investment Income	119,151,724.27	25,000,000.00	94,151,724.27	376.61%
Interest Earned	1,575,168,824.02	54,000,000.00	1,521,168,824.02	2816.98%
Re-Imbursement	746,702,359.17	21,100,000.00	725,602,359.17	3438.87%
Miscellaneous	106,583,051.23	7,500,000.00	99,083,051.23	1321.11%
Sub Total: Independent Revenue	20,809,523,296.46	25,056,555,500.00	(4,247,032,203.54)	-16.95%

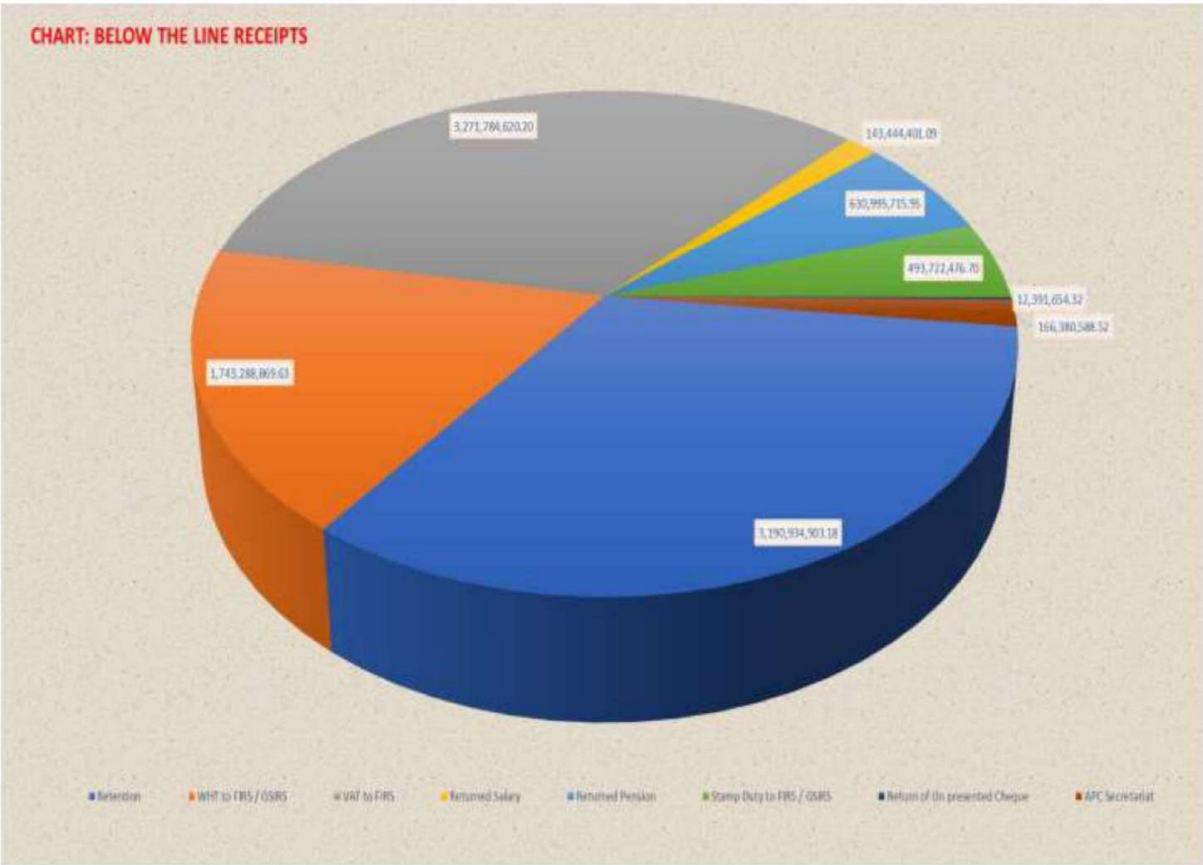
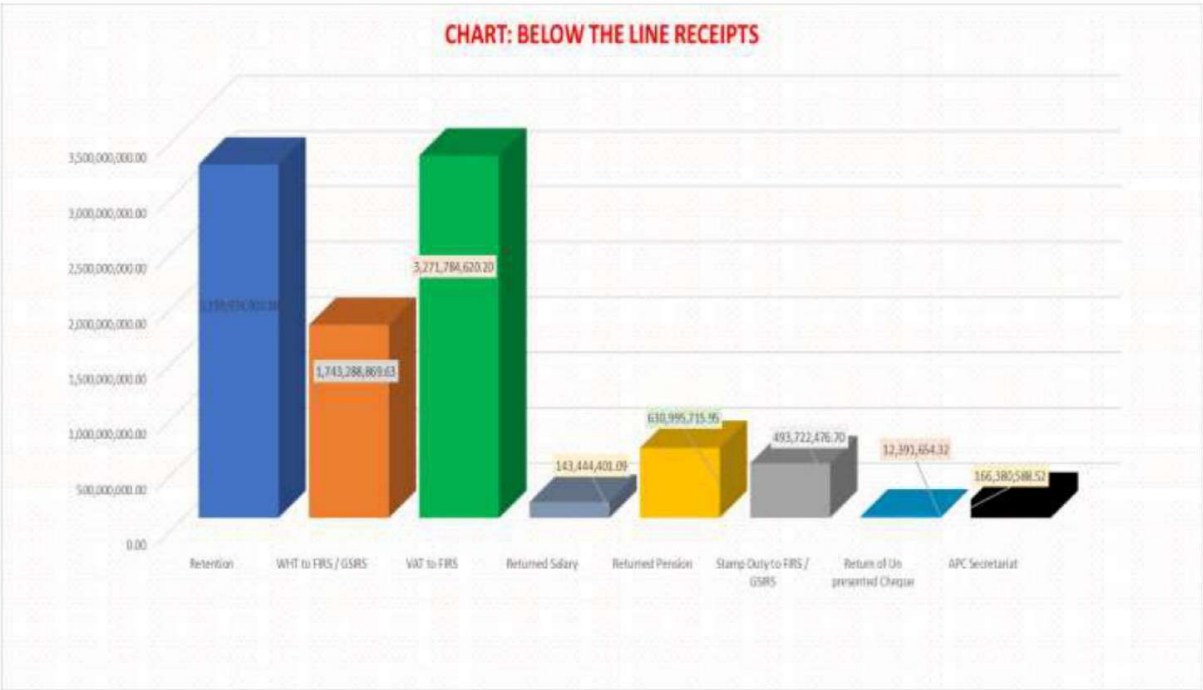




2.3 BELOW THE LINE RECEIPTS

The Statement of Consolidated Revenue Fund of the Accountant General's Report for the year ended 31st December 2024 showed that a total sum of Nine Billion, Six Hundred and Fifty Two Million, Nine Hundred and Forty-Three Thousand, Two Hundred and Twenty Nine Naira, Fifty Nine kobo (₦ 9,652,943,229.59) only was generated from Revenue collections outside Budget appropriation (Below the line sources).

BELOW THE LINE RECEIPTS				
Details	Actual 2023	Actual 2024	Revised Budget 2024	Variance 2024
	₦	₦	₦	₦
Deposit	21,774.10	-	-	-
Retention		3,190,934,903.18	-	3,190,934,903.18
WHT to FIRS / GSIRS	1,742,678,991.39	1,743,288,869.63	-	1,743,288,869.63
VAT to FIRS	3,469,920,246.01	3,271,784,620.20	-	3,271,784,620.20
Loan Deduction from Salary & Other Deduction for Payroll	4,724,821,990.80	-	-	-
Returned Salary	107,529,860.50	143,444,401.09	-	143,444,401.09
Returned Pension	5,394,584.63	630,995,715.95	-	630,995,715.95
National Housing Fund (NHF) - Deduction	1,073,543.83	-	-	-
Refund of Deduction @ Source - CBN	269,917,786.74	-	-	-
Refund of Deduction @ Source - Bailout	539,835,573.54	-	-	-
Stamp Duty to FIRS / GSIRS	506,686,866.61	493,722,476.70	-	493,722,476.70
Return of Un presented Cheque	721,215.02	12,391,654.32	-	12,391,654.32
Refund of Deduction @ Source - Health Care Intervention	325,029,807.72	-	-	-
Vetting of Contract Fees	469,883,359.29	-	-	-
APC Secretariat	63,750,000.00	166,380,588.52	-	166,380,588.52
Refund of Deduction @ Source - CBN Cash Reserve Requirement	2,304,329,907.36	-	-	-
Total	14,531,595,507.54	9,652,943,229.59	-	9,652,943,229.59



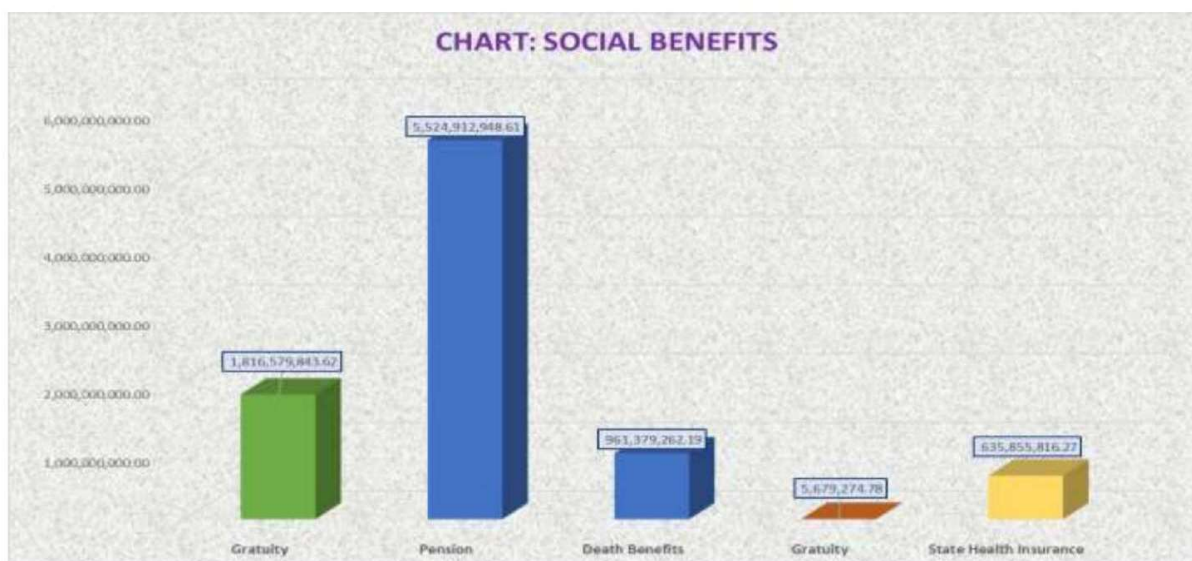
2.4 COMPENSATION OF EMPLOYEES

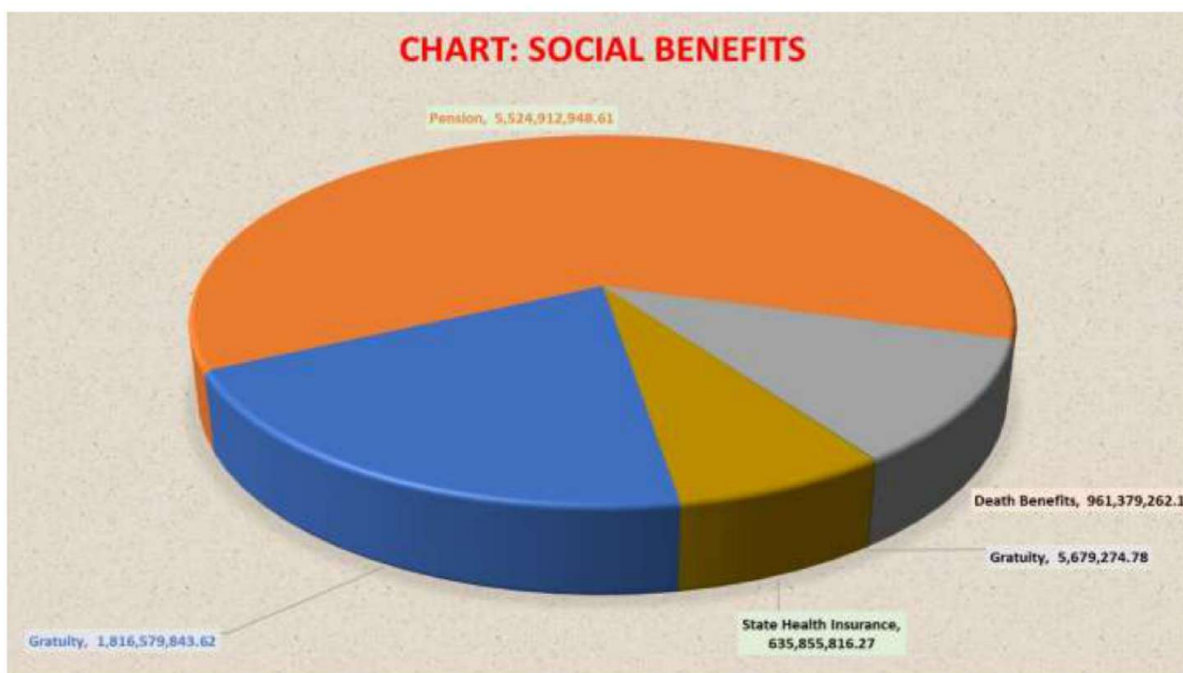
An assessment of the Consolidated Revenue Fund Report for the year ended 31st December 2024 shows that Twenty-Eight Billion, Eight Hundred and Forty Million, Seven Hundred and Fifty Thousand, Forty Four Naira, Eighty-Nine kobo (₦28,840,750,044.89) only which represents 26.68% of total recurrent expenditure was used for the payment of personnel cost to employees (salaries, wages and allowances) in the state under the year in review.

2.5 SOCIAL BENEFITS

The submitted Annual report of Accountant General for the year ended 31st December 2024 indicated a total expenditure of Eight Billion, Nine Hundred and Forty Four Million, Four Hundred and Seven Thousand, One Hundred and Forty Five Naira, Forty-Seven Kobo (₦ 8,944,407,145.47) for Social benefit, which represent 8.27% of the total recurrent expenditure. A breakdown of the reported expenditure for social benefit is shown below.

SOCIAL BENEFITS			
Details	Actual	Percentage	Revised
	2024	of Total Exp	Budget 2024
	₦	%	₦
Gratuity	1,816,579,843.62	20.31%	1,816,580,000.00
Pension	5,524,912,948.61	61.77%	5,524,913,000.00
Death Benefits	961,379,262.19	10.75%	961,379,300.00
Gratuity	5,679,274.78	0.06%	5,679,280.00
Contribution Pension	-	0.00%	-
Contributory Pension	-	0.00%	-
Contribution Pension	-	0.00%	-
State Health Insurance	635,855,816.27	7.11%	635,855,850.00
Total	8,944,407,145.47	100.00%	8,944,407,430.00





2.6 OVERHEAD CHARGES

The Accountant General's Annual financial statements for the year ended 31st December 2024 showed a total expenditure on Overhead charges to be Twenty-Four Billion, Nine Hundred and Seventy Million, Four Hundred and Twenty-Four Thousand, Nine Hundred and Seventy-Seven Naira, Seventy-Seven Kobo (₦24,970,424,977.77) which represent 23.10% of total recurrent expenditure for the year under review.

2.7 GRANT AND SUBVENTION

A total grant of Twenty-Nine Billion, Seven Hundred and Eighty Million, Eight Hundred and Eighty-Eight Thousand, Eight Hundred and Forty-Eight Naira, Seventeen kobo (₦ 29,780,888,848.17) only was realized as grants in the year under review. This comprised of Domestic Grants of Twenty-Nine Billion, Five Hundred and Seventy-Seven Million, Five Hundred and Two Thousand, Seven Hundred and Ten Naira, Eighteen kobo (₦ 29,577,502,710.18) only, and Foreign Grants of Two Hundred and Three Million, Three Hundred and Eighty-Six Thousand, One Hundred and Thirty-Seven Naira, Ninety- Nine kobo (₦ 203,386,137.99) only.

GRANTS AND SUBVENTION				
Detail	Actual	Actual	Final	Variance
	2023	2024	Budget 2024	2024
	₦	₦	₦	₦
DOMESTIC GRANTS				
FG Emergency Relief Fund(ERF)				-
SDGs Conditional Grants			50,000,000.00	(50,000,000.00)
Domestic Assistance /Donation by Individual/Corporate Bodies	-	5,253,000.00		5,253,000.00
Entrepreneurship Development Fund [NEDC]		1,500,000,000.00		1,500,000,000.00
SFTAS	2,815,708,966.00			-
UBE	1,345,352,353.76	27,800,000.00	1,400,000,000.00	(1,372,200,000.00)
TET Fund	366,663,229.06	1,343,498,490.00	2,000,000,000.00	(656,501,510.00)
Strategies Support for Water Supply(COVID_19)			50,000,000.00	(50,000,000.00)
COVID-19Intervention	107,002,300.00			-
FGN Project Grants			120,000,000,000.00	(120,000,000,000.00)
FG-SUBEB Matching Grant		1,395,784,959.14		1,395,784,959.14
National Livestock Transformation Plan (NLTP)			500,000,000.00	(500,000,000.00)
Nigeria CAREs Project	10,015,578,648.00	25,305,166,261.04		25,305,166,261.04
Better Education Service Delivery for All (BESDA)	5,944,492,739.11		100,000,000.00	(100,000,000.00)
Sub Total	20,594,798,235.93	29,577,502,710.18	124,100,000,000.00	(94,522,497,289.82)
FOREIGN GRANTS				
UNICEF	119,218,982.10	200,476,137.99		200,476,137.99
United Nations Systems			200,000,000.00	(200,000,000.00)
International NGO's	280,000.00		100,000,000.00	(100,000,000.00)
COVID-19 Intervention				-
Sustainable Water Supply(W/Bank)			50,000,000.00	(50,000,000.00)
Health System Support Grant(GAVI)	350,000.00	2,910,000.00		2,910,000.00
Basic Health CAREs Promotion Fund			1,000,000,000.00	(1,000,000,000.00)
SUB TOTAL	1,007,898,012.11	203,386,137.99	4,100,000,000.00	(1,146,613,862.01)
TOTAL GRANTS	21,602,696,248.04	29,780,888,848.17	128,200,000,000.00	(95,669,111,151.83)

2.8 10% OF IGR TO LOCAL GOVERNMENTS

The year 1999 Constitution of the Federal Republic of Nigeria Section 162 (7), stipulates that State Government shall pay to the Local Government Councils 10% of its Internally generated revenue. Audit examination reveals that the total sum of One Billion, One Hundred and Twelve Million, Eight Hundred and Seventy-Nine Thousand, Three Hundred and Eighty-Eight Naira, Two Kobo (₦ 1,122,879,388.02) only, was paid to the councils for this fiscal year, however the actual 10% of the IGR amount payable is Two Billion, Eighty Million, Nine Hundred and Fifty-Two thousand, Three hundred and Twenty-Nine naira, Sixty-Five kobo (₦ 2,080,952,329.65) only.

2.9 LOCAL GOVERNMENT COUNCIL'S CONTRIBUTION TO CAPITAL PROJECTS

The report of the Accountant-General for year ended 31st December 2024 revealed that the local government councils in Gombe State Contributed the total sum of Five Billion, Eight Hundred and Five Million, Four Hundred and Forty-Nine Thousand, Three Hundred and Ninety-Six Naira, Three Kobo (₦ 5,805,449,396.03) only, for capital projects.

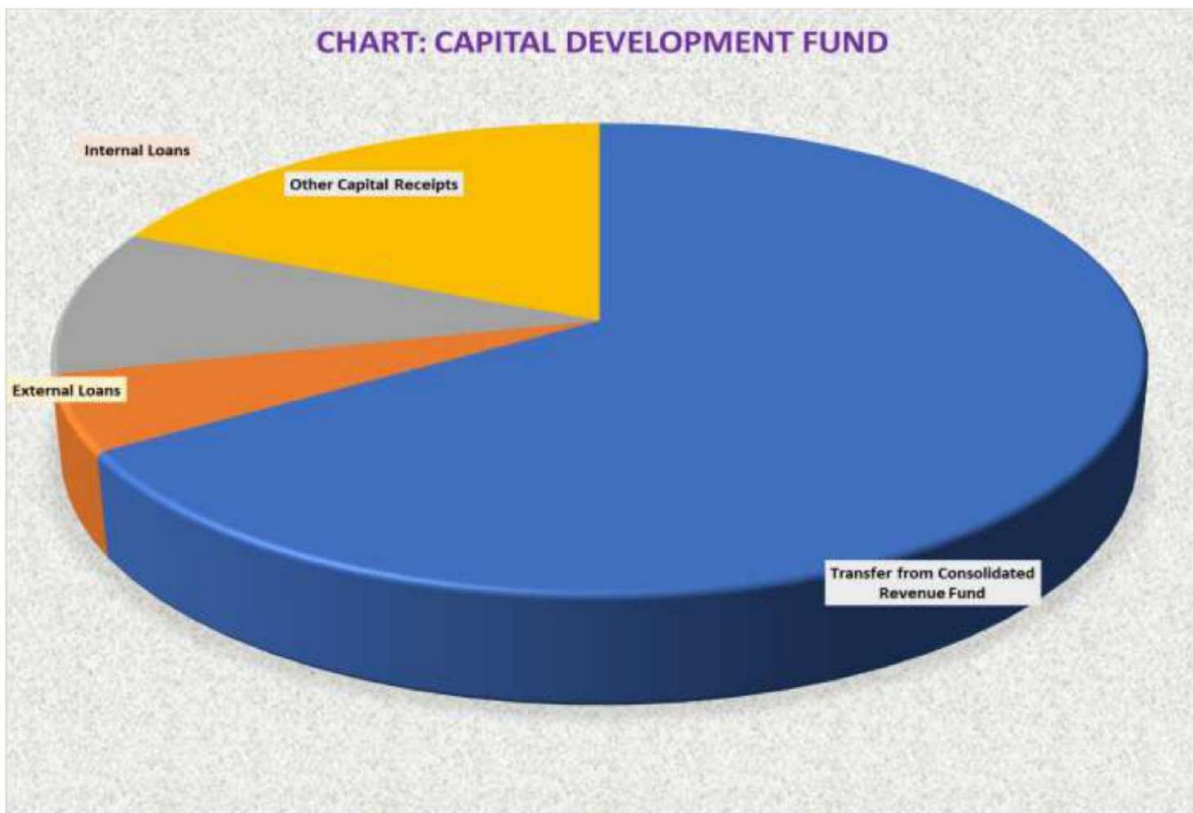
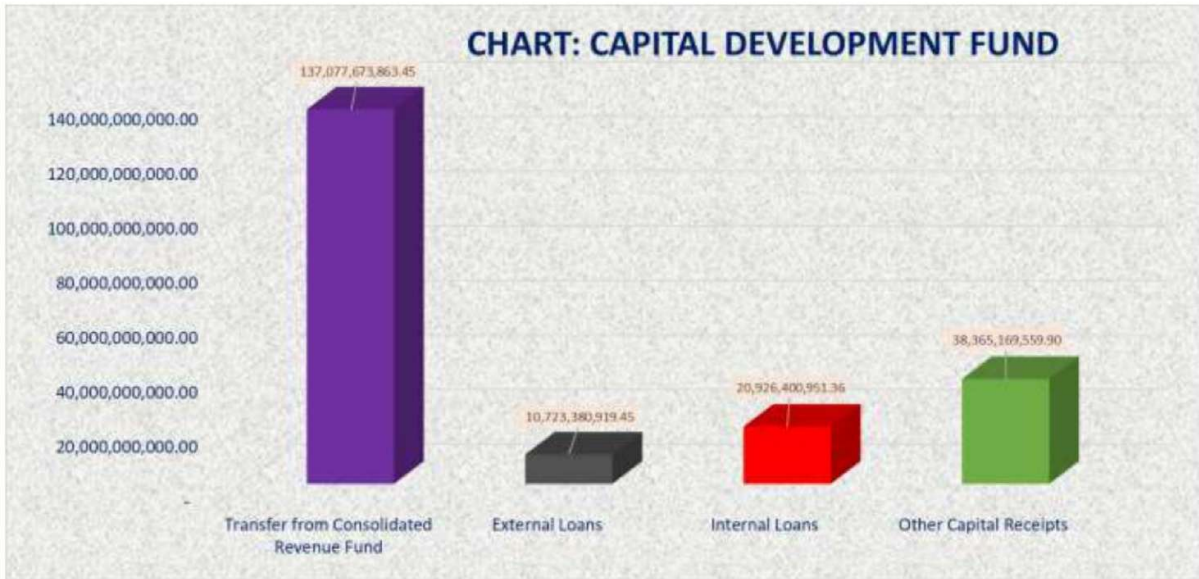
2.10 LOCAL GOVERNMENT COUNCIL'S CONTRIBUTION TO HIGHER EDUCATION

Gombe State Local Government contributed One Billion, Eight Hundred and Eighty-Seven Million, Five Hundred and Eighteen Thousand, Five Hundred and Sixty-Two Naira, Forty-Six Kobo (₦ 1,887,518,562.46) only in the year ended 31 st December 2024 for higher education in the state.

2.11 CAPITAL DEVELOPMENT FUND (CDF)

Capital Development Funds are Funds meant for the execution of capital expenditure (Projects) within a stipulated time. In this year in review, a total of Two Hundred and Seven Billion, Ninety-Two Million, Six Hundred and Twenty- Five Thousand, Two Hundred and Ninety-Four Naira, Sixteen Kobo (₦ 207,092,625,294.16) only was gathered for capital expenditure (Projects) as show below.

CAPITAL DEVELOPMENT FUND (CDF)					
	Actual 2023	Actual 2024	Final Budget 2024	Variance 2024	% Variance 2024
Details	₦	₦	₦	₦	%
Transfer from Consolidated Revenue Fund	23,514,987,986.84	137,077,673,863.45	181,346,131,433.00	(44,268,457,569.55)	-24.41%
External Loans	4,593,539,750.44	10,723,380,919.45	46,160,000,000.00	(35,436,619,080.55)	-76.77%
Internal Loans	16,181,848,287.30	20,926,400,951.36	33,000,000,000.00	(12,073,599,048.64)	-36.59%
Other Capital Receipts	27,166,814,278.61	38,365,169,559.90	136,200,000,000.00	(97,834,830,440.10)	-71.83%
Sub Total: Capital Receipts	71,457,190,303.19	207,092,625,294.16	396,706,131,433.00	(189,613,506,138.84)	-47.80%



3.0 APPROPRIATION AUDIT

This section of the report is meant to dissect the Accountant General's Report and also highlight on the total revenue received and revealed the extent of compliance with the expenditure unit as shown in the appropriation warrant for the year ended 31st December 2024.

3.1 CASH FLOW AND LIQUIDITY POSITION

The submitted reports of the Accountant General indicated a total inflow to Gombe State Government for the year ended 31st December 2024 of Five Hundred and Sixty-Seven Billion, Seven Hundred and Two Million, Nine Hundred and Fifty-Eight Thousand, Seven Hundred and Ninety-Five Naira, Forty-Two kobo (₦567,702,958,795.42) only, while the out-flow was Four Hundred and Fifty-One Billion, Five Hundred and Fifty-Seven Million, One Hundred and Thirty Thousand, Six Hundred and Twelve Naira, Seventy-Eight Kobo (₦ 451,557,130,612.78) only, leaving a closing balance of One Hundred and Sixteen Billion, One Hundred and Forty-Five Million, Eight Hundred and Twenty-Eight Thousand, One Hundred and Eighty-Two Naira, Sixty-Four Kobo (₦116,145,828,182.64) only.

CASH FLOW AND LIQUIDITY POSITION				
DESCRIPTION	Actual 2024		Actual 2023	
	₦	₦	₦	₦
Opening Balance		43,929,213,331.14		35,850,750,853.22
Total Receipt	523,773,745,464.28		211,661,697,549.23	
Less Total Exp.	451,557,130,612.78		203,583,235,071.31	
Net Cash Surplus/Deficit		72,216,614,851.50		8,078,462,477.92
Closing Balance		116,145,828,182.64		43,929,213,331.14
Presented by				
Consolidated Rev. Fund	109,957,788,751.72		38,456,319,427.57	
Capital Dev. Fund	6,188,039,430.92		5,472,893,903.57	
Total	116,145,828,182.64	116,145,828,182.64	43,929,213,331.14	43,929,213,331.14

3.2 BUDGET PERFORMANCE

An appraisal of actual performance for the year ended 31st December 2024 against the final budget is shown below. This matches the estimated revenue and expenditure against the actual revenue and expenditure of the year in view.

BUDGET PERFORMANCE				
DETAILS	Budgeted 2024	Actual 2024	Budgeted 2023	Actual 2023
	₦	₦	₦	₦
Recurrent Revenue B/F	-	38,456,319,427.57	36,250,000,000.00	13,033,825,370.70
Recurrent Receipt	241,160,755,500.00	316,681,120,170.12	115,617,450,000.00	140,204,507,246.04
Capital Receipt B/F	-	5,472,893,903.57	-	22,816,925,482.52
Capital Receipts	396,706,131,433.00	207,092,625,294.16	173,026,978,000.00	71,457,190,303.19
Total Fund Available	637,866,886,933.00	567,702,958,795.42	324,894,428,000.00	247,512,448,402.45
Recurrent Expenditure	99,842,415,000.00	108,101,976,982.52	77,575,472,000.00	91,267,025,202.33
Transfer to CDF	181,346,131,433.00	137,077,673,863.45	74,291,978,000.00	23,514,987,986.84
Capital Expenditure	264,891,096,855.00	206,377,479,766.81	90,793,250,000.00	88,801,221,882.14
Total Expenditure	546,079,643,288.00	451,557,130,612.78	242,660,700,000.00	203,583,235,071.31
CLOSING	91,787,243,645.00	116,145,828,182.64	82,233,728,000.00	43,929,213,331.14

3.3 GOMBE STATE INVESTMENT

The Accountant- General's Report for Investments of Gombe State as at the year ended 31st December 2024 puts the nominal value of Investment with various Quoted and Unquoted companies at Two Hundred and Fifty Million, Eight Hundred and Ninety- Seven Thousand, Four Hundred and Twenty Naira Seventy-Eight kobo (₦250,897,420.78) only, quoted investments amounted to One Hundred and Twenty Million, One Hundred and Seventy-One Thousand, Four Hundred and Thirty Three Naira Eight Kobo (₦120,171,433.08) only, while unquoted investment amounted to One Hundred and Thirty Million, Seven Hundred and Twenty-Five Thousand, Nine Hundred and Eighty-Seven Naira, Seventy kobo (₦130,725,987.70) only. Base on earlier discovery and recommendation, that nominal values of Investments

were inflated by non-existing companies, and therefore a corresponding adjustment in the actual and real values of reported Investments, the amount of Gombe State Investment as presented above has made necessary adjustments to correct the previous inflated value of Investments.

QUOTED INVESTMENTS	2024	2023
Details	₦	₦
Access Bank Plc	3,421,530.00	3,535,581.00
Aviation Development Company	10,250.00	10,250.00
Afriprint Nigeria Plc		38,725.00
A. G. Leventis Nigeria Plc		17,902.56
African Petroleum Plc		1,775,081.40
Baica Insurance Plc		12,812.50
Benue Cement Plc	7,459,130.00	8,334,767.00

Berger Paints Nigeria Plc	2,163,644.00	1,217,049.75
D.N. Mayer Plc	54,606.96	133,518.47
Dunlop Nigeria Plc	52,061.20	52,061.20
Evans Medical Plc		42,558.00
First Bank Plc	6,601,417.90	280,519.80
Foot Wears Ass. Man & Distribution Plc		7,380.00
Flour Mills Nigeria Plc	11,369,294.00	33,763,942.80
Fidelity / FSBPlc		3,905,087.85
FCMB (Former Fin Bank Nigeria) Plc	5,937,241.50	2,483,356.46
IPWA Nigeria Plc	7,995.00	7,995.00
Uniliver Nigeria Plc	540,761.20	519,274.00
Mobil Oil Nigeria Plc		700,416.00
National Salt Co. Plc		9,529,977.60
Nigeria Aviation Hand. Co. Plc	1,375,907.04	2,256,970.32
Niger Insurance Co.	11,237.80	34,708.60
Nigerian Ropes		152,243.68
Con Oil Plc		8,147,308.00
PZ Industries Plc		1,906,268.30
Royal Exchange Assurance	2,063,997.28	6,693,472.72
MRS Oil Nig.(Former Texaco) Plc	2,003,010.00	409,476.60
Total Nigeria Plc		3,684,205.70
UAC Nigeria Plc	1,561,346.00	10,268,246.00
Union Bank Plc		1,554,832.90
United Nigeria Textile Plc		171,535.10
UTC Nigeria Plc		63,774.00
Unity Bank Plc		22,927,908.06
Wiggings Teapes Nig. (WTN) Plc		13,145.50
U.B.A. Plc	3,228,510.00	2,505,360.00
Oando Plc	67,706,208.00	45,663.02
Unity Kapital Assurance Plc	-	136,653,693.10
Savannah Sugar Co. Ltd	-	92,058,841.20
Diamond Bank		217,694.40
Lafarage WAPCO Plc	659,141.70	43,782,228.60
Afriland Properties Plc	9,025.50	9,025.50
Wapic Insurance Plc		45,430.56
UBA Capital Plc	3,935,118.00	714,819.60
SUB TOTAL QUOTED	120,171,433.08	400,685,107.85

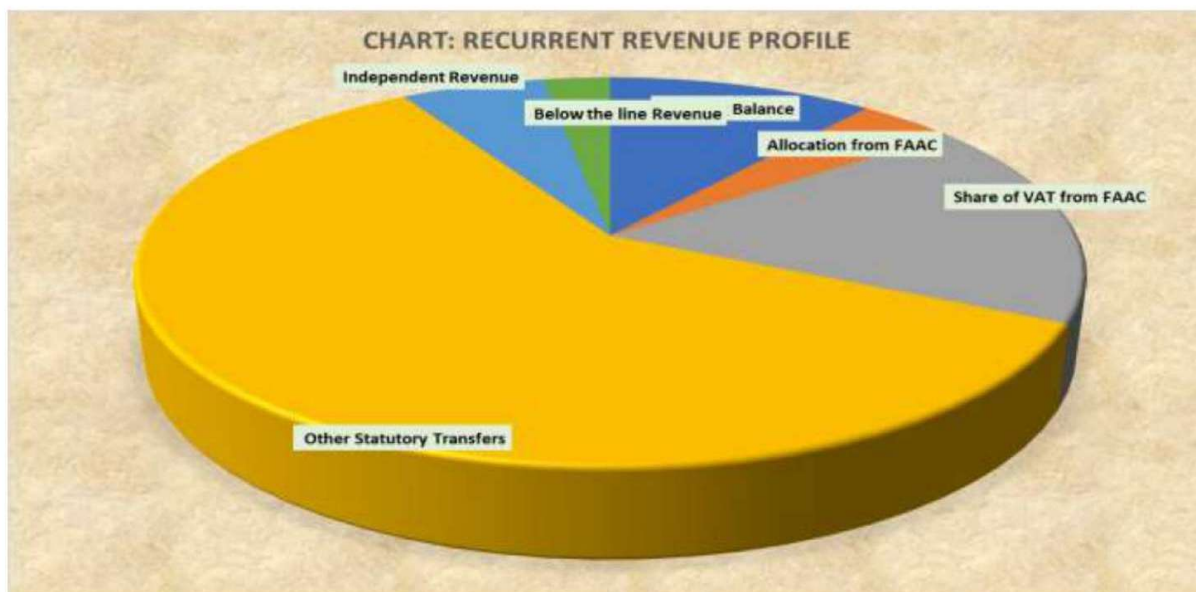
UNQUOTED INVESTMENTS	2024	2023
Details	₦	₦
Energy Master Fund	285,305.00	285,305.00
Alind Nigeria Ltd	11,572,900.00	11,572,900.00
Basic Tannery & Leather Work	676,678.00	676,678.00
Doman Long Amalgamated Co.	2,732,160.00	2,732,160.00
Lion African Insurance	1,578,139.00	1,578,139.00
Sterling Civil Engineering	2,167,898.00	2,167,898.00

Finsurance (Yankari Insurance Co.) Ltd	16,734,093.00	16,734,093.00
International Computers Nigeria	82,000.00	82,000.00
Kaduna Textile Ltd		6,624,907.00
Yankari Saving & Loans Ltd	5,381,250.00	5,381,250.00
Gamakai Community Bank		61,500.00
Garu Community Bank	315,853.00	315,853.00
Gombe Community Bank Ltd	76,504.00	76,504.00
Azare Community Bank Ltd	20,500.00	20,500.00
Misau Community Bank Ltd	20,500.00	20,500.00
Bajama Community Bank Ltd	20,500.00	20,500.00
Maiwa Mechanized Farm	38,048.00	38,048.00
Salama Steel Structure Ltd	2,436,866.00	2,436,866.00
Urban Development Bank Ltd	2,116,120.00	2,116,120.00
Grains Processing Co. Ltd	2,693,452.00	2,693,452.00
Superco (Nigerian Asbestors)Ltd		1,383,750.00
N.N.D.C.		8,650,000.00
Bauchi Publishing & Printing Company	6,049,632.00	6,049,632.00
Gombe Sugar Co. Ltd		300,000,000.00
Africa Prudential	76,998.00	
Unity Capital Assurance Plc	420,000.00	
New Nigeria Development Company Ltd	8,650,000.00	
Niko Plastic	30,596,010.00	30,596,010.00
Gypsum Company of Nigeria	15,000,000.00	15,000,000.00
Ascom Travel Agency Ltd	20,000,000.00	20,000,000.00
Sterling Bank Plc	984,581.70	959,173.14
SUBTOTALUNQUOTED	130,725,987.70	438,273,738.14
SUBTOTALQUOTED	120,171,433.08	400,685,107.85
GRANDTOTAL	250,897,420.78	838,958,845.99

3.4 RECURRENT REVENUE PROFILE

An examination of the Accountant General's Annual Report for the year ended 31st December 2024 revealed a total sum of Three Hundred and Fifty-Five Billion, One Hundred and Thirty-Seven Million, Four Hundred and Thirty-Nine Thousand, Five Hundred and Ninety-Seven Naira, Sixty-Nine Kobo (₦ 355,137,439,597.69) only was realized as Recurrent Income for the year under review. This comprised of Opening balance of (₦ 38,456,319,427.57) only, Allocation from Federation Account of (₦14,202,845,861.74) only; Share of Value Added Tax (VAT) of (₦61,427,628,903.90) only; Other Statutory Transfer of (₦210,588,178,878.43) only; Independent Revenue of (₦ 20,809,523,296.46) only; and Below the Line Revenue (BTL) of (₦ 9,652,943,229.59) only as shown below.

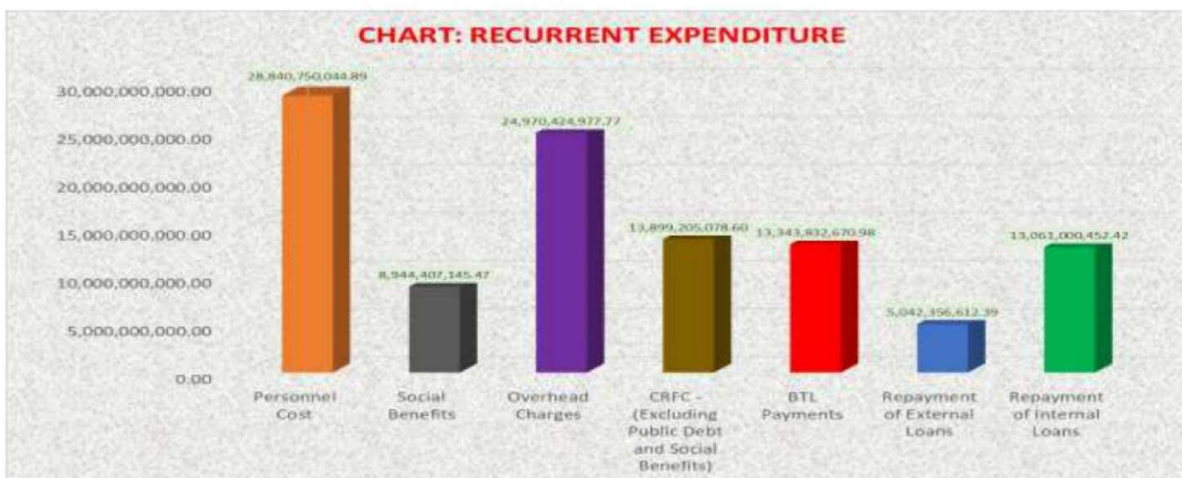
RECURRENT REVENUE PROFILE			
Details	Final Budget 2024	Actual 2024	% Variance
	₦	₦	
Opening Balance	-	38,456,319,427.57	-
Allocation from FAAC	17,000,000,000.00	14,202,845,861.74	-16.45%
Share of VAT from FAAC	57,000,000,000.00	61,427,628,903.90	7.77%
Other Statutory Transfers	142,104,200,000.00	210,588,178,878.43	48.19%
Independent Revenue	25,056,555,500.00	20,809,523,296.46	-16.95%
Below the line Revenue		9,652,943,229.59	
Total Recurrent Revenue	241,160,755,500.00	355,137,439,597.69	47.26%

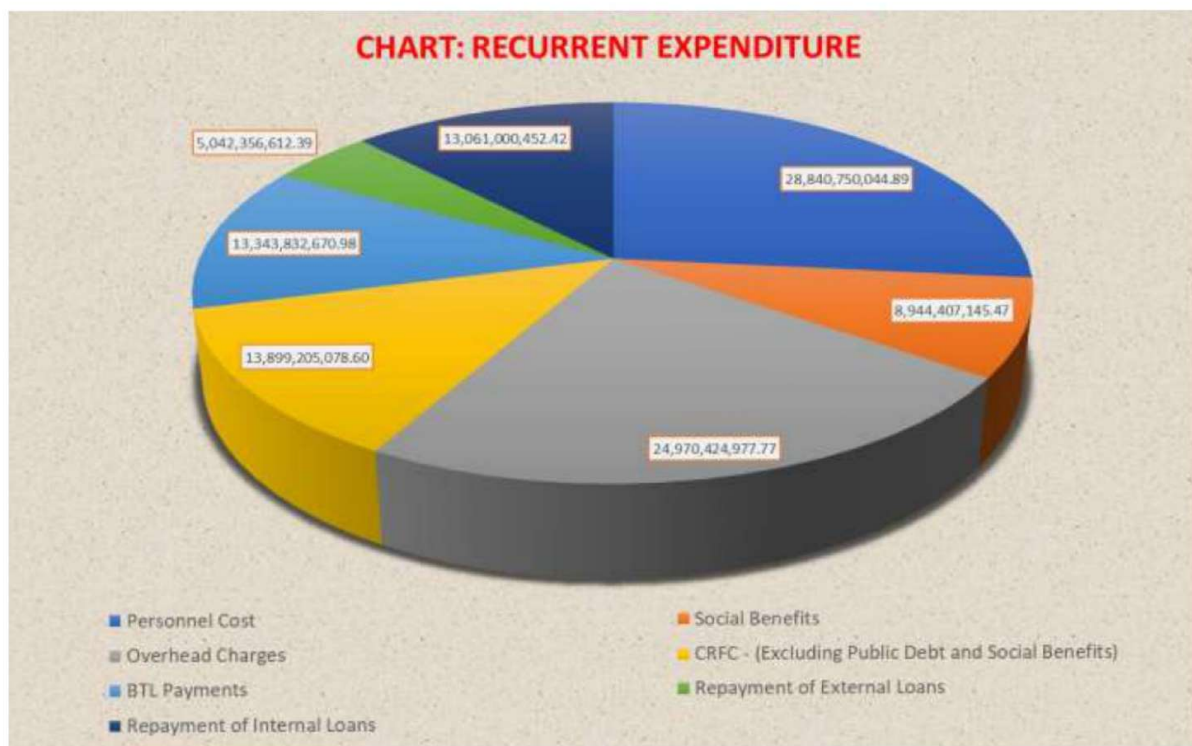


3.5 RECURRENT EXPENDITURE

The Accountant General's Report for the year ended 31st December 2024 reveals that a total of One Hundred and Eight Billion, One Hundred and One Million, Nine Hundred and Seventy-Six Thousand, Nine Hundred and Eighty=Two Naira, Fifty-Two Kobo (₦108,101,976,982.52) only was spent on recurrent expenditure. Recurrent expenditure which has 34.37% of total expenditure for the year is comprised of Personnel Cost of (₦ 28,840,750,044.89) only which represents 26.68% of total recurrent expenditure; Social Benefits of (₦ 8,944,407,145.47) only which represents 8.27% of total recurrent expenditure; Overhead Charges of ₦ 24,970,424,977.77 only which represents 23.10% of total recurrent expenditure; CRFC - (Excluding Public Debt and Social Benefits) of (₦ 13,899,205,078.60) only which represents 12.86% of total recurrent expenditure; BTL Payments of (₦ 13,343,832,670.98) only which represents 12.34% of total recurrent expenditure; Repayment of External Loans of (₦ 5,042,356,612.39) only which is 4.66% of total recurrent expenditure; and Repayment of Internal Loans of ₦ 13,061,000,452.42 only which is 12.08% of total recurrent payment.

RECURRENT EXPENDITURE				
Details	Final Budget 2024	Actual 2024	% Variance	%
	₦	₦		
Personnel Cost	30,307,265,500.00	28,840,750,044.89	4.84%	26.68%
Social Benefits	8,944,407,430.00	8,944,407,145.47	0.00%	8.27%
Overhead Charges	28,513,147,040.00	24,970,424,977.77	12.42%	23.10%
CRFC - (Excluding Public Debt and Social Benefits)	13,899,237,700.00	13,899,205,078.60	0.00%	12.86%
BTL Payments	-	13,343,832,670.98		12.34%
Repayment of External Loans	5,042,356,700.00	5,042,356,612.39	0.00%	4.66%
Repayment of Internal Loans	13,136,000,630.00	13,061,000,452.42	-0.57%	12.08%
Total Recurrent Payments	99,842,415,000.00	108,101,976,982.52	-8.27%	100.00%

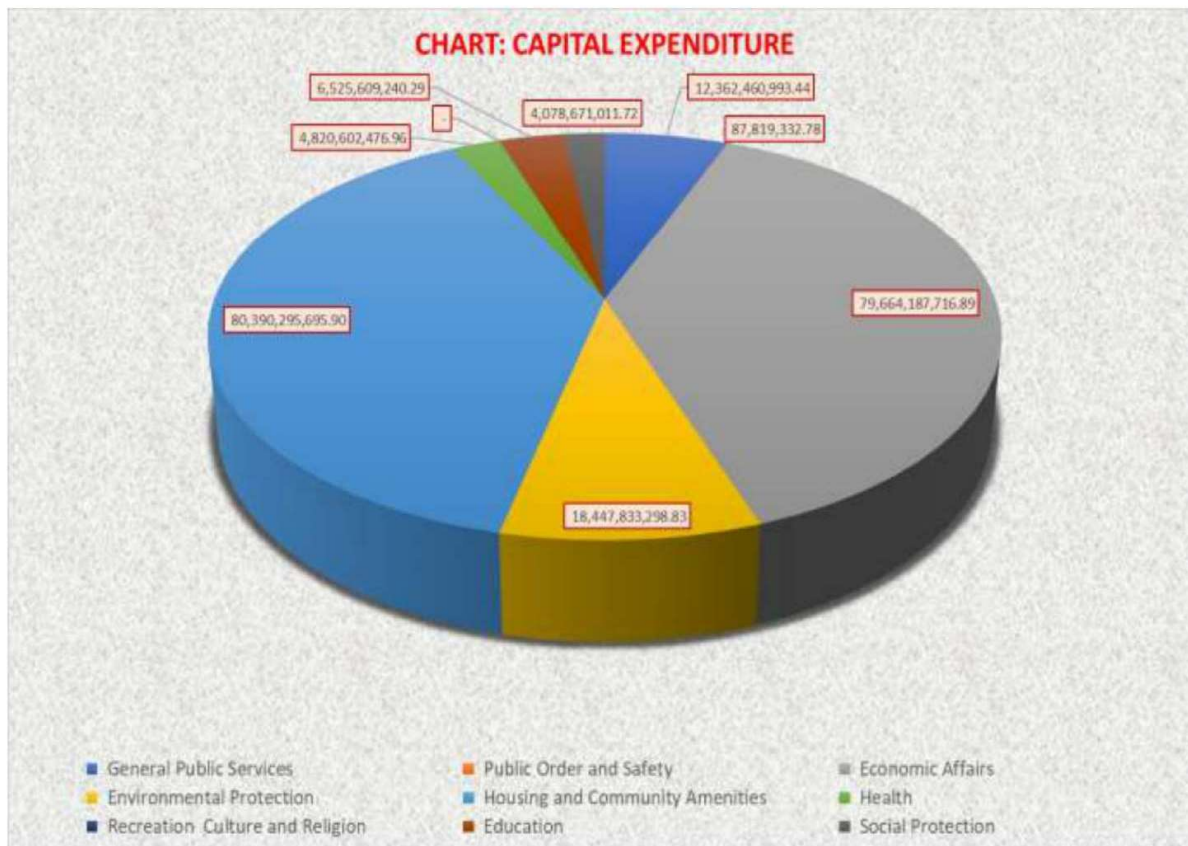
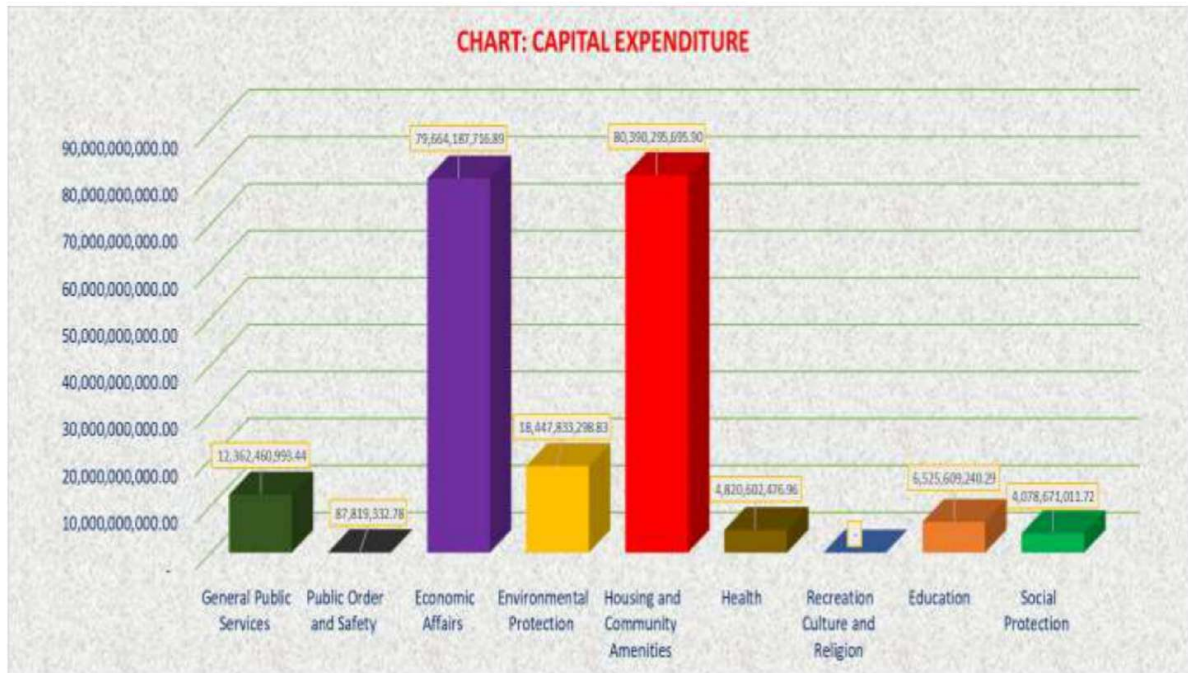




3.6 CAPITAL EXPENDITURE

An assessment of the Accountant General's report for the year ended 31st December 2024 indicated a total expenditure of Two Hundred and Six Billion, Three Hundred and Seventy-Seven Million, Four Hundred and Seventy-Nine Thousand, Seven Hundred and Sixty-Six Naira, Eighty-One Kobo (₦ 206,377,479,766.81) only for Capital projects. A breakdown of the total composition of this Capital Expenditure is shown below.

CAPITAL EXPENDITURE				
Details	Final Budget 2024	Actual 2024	Variance	%
	₦	₦	₦	
General Public Services	14,656,831,000.00	12,362,460,993.44	2,294,370,006.56	15.65%
Public Order and Safety	2,223,000,000.00	87,819,332.78	2,135,180,667.22	96.05%
Economic Affairs	85,081,810,000.00	79,664,187,716.89	5,417,622,283.11	6.37%
Environmental Protection	21,878,400,000.00	18,447,833,298.83	3,430,566,701.17	15.68%
Housing and Community Amenities	116,049,955,855.00	80,390,295,695.90	35,659,660,159.10	30.73%
Health	8,413,600,000.00	4,820,602,476.96	3,592,997,523.04	42.70%
Recreation Culture and Religion	142,000,000.00	-	142,000,000.00	100.00%
Education	11,825,500,000.00	6,525,609,240.29	5,299,890,759.71	44.82%
Social Protection	4,620,000,000.00	4,078,671,011.72	541,328,988.28	11.72%
Total Capital Expenditure	264,891,096,855.00	206,377,479,766.81	58,513,617,088.19	22.09%



3.7 EXTERNAL LOANS

External Loans as at 31st December 2024 amounted to Seventy-Five Billion, Two Hundred and Nineteen Million, Seven Hundred and Sixty-Two Thousand, Seven Hundred Naira, Nine Kobo (₦ 75,219,762,700.09) only . This is based on data furnished by the Accountant General of the State and confirmed by the Debt Management Office Gombe State.

3.8 EXCHANGE RATE REVALUATION

In the Statement of Assets and Liabilities for the year ended 31st December 2024, External loans were revaluated due to fluctuations in exchange rate e.g. The Exchange rate as at 1st January 2024 (opening balance) was ₦ 448.55 to \$ 1, and as at 31st December 2024 (the closing balance) was ₦ 1,535.32 to \$ 1. Thus resulting to exchange rate loss of Fifty-Three Billion, Two Hundred and Forty-Four Million, Two Thousand, Three Hundred and Forty-Eight naira, Three Kobo (₦ 53,244,002,348.03) only, which increased our loan balances to Seventy-Five Billion, Two Hundred and Nineteen Million, Seven Hundred and Sixty-Two Thousand, Eight Hundred and Sixty-One Naira, Forty-Nine Kobo (₦ 75,219,762,861.49) only as at 31st December 2024 as shown below.

S/N	Description	Foreign Currency	Exchange Rate	Home Currency			
				Calculated	Opening	Balance	Variance/Loss
		\$		₦	Ex Rate	₦	₦
1	Comm Based Agric & Rur Dev Prj	2,480,807.53	1,535.32	3,808,833,416.96	448.55	1,112,766,217.58	2,696,067,199.38
2	Inclusive Basic Service Delivery	500,125.17	1,535.32	767,852,176.00	448.55	224,331,145.00	543,521,031.00
3	The Inclusive Basic Service Delivery	419,254.45	1,535.32	643,689,742.17	448.55	188,056,583.55	455,633,158.63
4	Gombe State Nig For Women Prog	15,996,012.40	1,535.32	24,558,997,757.97	448.55	7,175,011,362.02	17,383,986,395.95
5	Community & Social Development	3,687,336.86	1,535.32	5,661,242,027.90	448.55	1,653,954,948.55	4,007,287,079.34
6	Gombe St. Nat Prog for Food Security	2,282,171.45	1,535.32	3,503,863,470.61	448.55	1,023,668,003.90	2,480,195,466.72
7	Health System Fund	2,684,178.26	1,535.32	4,121,072,566.14	448.55	1,203,988,158.52	2,917,084,407.62
8	HIV/AIDS IDA World Bank	1,517,700.42	1,535.32	2,330,155,808.83	448.55	680,764,523.39	1,649,391,285.44
9	FADAM II	3,790,249.43	1,535.32	5,819,245,754.87	448.55	1,700,116,381.83	4,119,129,373.04
10	HSDP II	2,865,787.84	1,535.32	4,399,901,386.51	448.55	1,285,449,135.63	3,114,452,250.88
11	Malaria Control	4,389,593.78	1,535.32	6,739,431,122.31	448.55	1,968,952,290.02	4,770,478,832.29
12	National FADAMA III	2,895,136.09	1,535.32	4,444,960,341.70	448.55	1,298,613,293.17	3,146,347,048.53
13	Malaria Cont Booster Add Fin	1,433,355.59	1,535.32	2,200,659,504.44	448.55	642,931,649.89	1,557,727,854.54
14	2nd HIV/AIDS (IDA World Bank	4,051,180.07	1,535.32	6,219,857,785.07	448.55	1,817,156,820.40	4,402,700,964.67
	TOTAL	48,992,889.34		75,219,762,861.49		21,975,760,513.46	53,244,002,348.03

3.9 INTERNAL LOANS AND BONDS

The following summary as detailed in Note 25 and 26 to Statement of Assets and Liabilities, makes up the Internal loans/bonds amounting to One Hundred and Seven Billion, Six Hundred and Seventy-Four Million, Six Hundred and One Thousand, Eight Hundred and Forty-Nine Naira (₦107,674,601,849.00) only. This comprises of Principal Loan amounting to Seventy-Two Billion, Seven Hundred and Eighty-Eight Million, Four Hundred and Sixty-One Thousand, Three Hundred and Ninety-One Naira, Eighty-Six Kobo (₦ 72,788,461,391.86) only, and Internal loan Interest of Thirty-Four Billion, Eight Hundred and Eighty-Six Million, One Hundred and Forty Thousand, Four Hundred and Fifty-Seven Naira, Forteen kobo (₦ 34,886,140,457.14) only.

3.10 OTHER OUTSTANDING LIABILITIES

The Accountant-General report for the year ended 31st December 2024 revealed that the state has other outstanding liabilities totaling Twenty-One Billion, Two Hundred and Thirty Million, Seven Hundred and Thirty Thousand, Two Hundred and Ninety-Six Naira, Fifty-Fifty Kobo (₦ 21,230,730,296.50) only. This comprises of outstanding pension and gratuities of Twelve Billion, Seven Hundred and Forty-Four Million, Eight Hundred and Sixty-Five Thousand, Seven Hundred and Eighteen Naira, Forty-One Kobo (₦12,744,865,718.41) only, and Contractual obligation of Eight Billion, Four Hundred and Eighty-Five Million, Eight Hundred and Sixty-Four Thousand, Five Hundred and Seventy-Eight Naira, Nine Kobo (₦8,485,864,578.09) only as shown in the table below.

OTHER OUTSTANDING LIABILITIES		
S/N	DETAILS	TOTAL(₦)
1	Pension and Gratuity	12,744,865,718.41
2	Contractual Obligation	8,485,864,578.09
	TOTAL	21,230,730,296.50

3.11 CERTIFIED COMPUTATION OF RETIREMENT BENEFITS

During the period under review Seven Hundred and Seventy Six (776) cases in respect of live gratuities, death gratuities, five years pension embloc and contract gratuities were received from the State Pension Bureau, registered for my auditing. Twelve (12) cases however, were queried and returned while (764) were checked certified and approved for payment as below

S/N	DETAILS	NO OF FILES RECEIVED	NO OF QUERIED FILES	NO OF FILES TREATED AND CERTIFIED
1	Retirement Benefit	596	12	576
2	Death Benefit	97	-	97
3	Five Year Pension	83	-	83
	TOTAL	776	12	764

3.12 RECOVERIES

Recoveries were made in the course of processing retirement/ death benefits such as over payment of salaries and allowance, outstanding motor vehicle loans and other loans totalling to Seventy Million Four Hundred and Thirty Seven Thousand Nine Hundred and Eighty Three Naira Twenty Six Kobo (₦70,437,983.26) only.

MONTHS	OVERPAYMENT OF SALARIES	LOANS & OTHERS	TOTAL RECOVERIES
January	6,096,194.78	396,837.23	6,493,032.01
February	2,849,153.99	-	2,849,153.99
March	5,304,765.22	380,441.85	5,685,207.07
April	5,137,751.29	653,156.06	5,790,907.35
May	2,007,801.30	-	2,007,801.30
June	4,188,267.01	478,371.57	4,666,638.58
July	6,656,158.11	135,329.80	6,791,487.91
August	6,205,134.30	929,907.68	7,135,041.98
September	2,669,187.02	-	2,669,187.02
October	3,976,609.68	1,218,335.24	5,194,944.92
November	10,766,444.00	-	10,766,444.00
December	10,309,040.09	79,097.04	10,388,137.13
TOTAL	66,166,506.79	4,271,476.47	70,437,983.26

3.13 WORLD BANK PROJECTS

3.13.1 NIGERIA COVID 19 ACTION RECOVERY AND ECONOMIC STIMULUS (NG- CARES) PROGRAMME.

NG Cares Nigeria (COVID 19 action recovery and economic stimulus) is a government initiative designed to address the economic and social challenges caused by the COVID pandemic in Nigeria. The Programme focuses on providing financial support to vulnerable individuals and businesses, busting economic recovery, and strengthening health care infrastructure. Though target intervention, NG Cares aimed to create jobs, support small and Medium Enterprises, and promote sustainable growth to help Nigeria recover from the pandemic's impact. NG Care programme include, Labour Intensive Public Work (LIPW), Targetted grant transfer (TGT), Small and Medium Enterprise SMES, Conditional cash transfer -SSTU (CCT), Fadama III, and Community and Social Development Agency (CSDA).

3.13.2 FADAMA III

The sum of Fourteen Billion, Six Hundred and Seventy Five Million, Sixty Eight Thousand, Eighty Eight Naira Four Kobo (₦14,675,068,088.04) only was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of Ten Billion, Eight Hundred and Four Million, Three Hundred and Sixty Six Thousand Fourty Two Naira (₦ 10,804,366,042.00) only was expended on livelihood of the poor and vulnerable maintaining food security, leaving a balance of Three Billion, Eight Hundred and Seventy Million, Seven Hundred and Two Thousand, Forty Six Naira (₦ 3,870,702,046.04) only.

3.13.3 Community and Social Development Agency (CSDA)

The sum of Five Billion, Two Hundred and Twenty Six Million, Ninety Nine Thousand Three Hundred and Two Naira Thirty Seven Kobo (₦ 5,226,099,302.37) only was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of Five Billion, One Million, Three Hundred and Fifty Two Thousand Nine Hundred and Eighty Nine Naira Sixty Four Kobo (₦ 5,001,352,989.64) only was expended on grassroots development through community participation, leaving a balance of Two Hundred and Twenty Four Million Seven Hundred and Fourty Six Thousand Three Hundred and Twelve Naira Seventy Three Kobo (₦ 224,746,312.73) only.

3.13.4 Labour Intensive Public Work (LIPW)

The sum of Three Hundred and One Million, Seven Hundred and Ten Thousand Naira (₦301,710,000.00) only was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of Two Hundred and Ninety One Million, Two Hundred and Thirty Eight Thousand Four Hundred and Seven Naira One Kobo (₦ 291,238,407.01) only was expended on job creation through temporary employment to unemployed or under employed individuals in rural areas, leaving a balance of Fifty Four Million, Five Hundred and Fifty One Thousand Five Hundred and Ninety Three Naira Fifty Five Kobo (₦ 54,551,593.55) only.

3.13.5 Targeted Grant Transfer (TGT)

The sum of ₦19,204,944,519.22 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦18,215,244,288.70 was expended on financial assistance to the poor and vulnerable population, leaving a balance of ₦989,700,230.52 only.

3.13.6 Small And Medium Enterprises

The sum of ₦ 1,048,829,566.35 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦774,318,977.40 was expended on job creation and economic growth to the poor and vulnerable , leaving a balance of ₦274,510,588.95 only.

3.13.7 Conditional Cash Transfer/State Social Transfer Unit - (SSTU /CCT)

The sum of ₦155,649,915.83 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦146,092,714.67 was expended on poverty reduction to the poor and vulnerable , leaving a balance of ₦ 9,557,201.16 only.

3.13.8 Livestock Productivity And Resilience Support (L-PRESS)

The sum of ₦ 1,797,026,089.21 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦1,779,554,385.56 was expended on livestock productivity and animal disease control, leaving a balance of ₦ 17,471,703.65 only.

3.13.9 Sustainable Urban And Rural Water Supply, Sanitation And Hygiene (SURWASH)

The sum of ₦1,463,616,599.82 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦1,425,861,564.76 was expended on Sustainable Water Sanitation, and Hygiene, leaving a balance of ₦37,755,035.06 only.

3.14 Sustainable Urban And Rural Water Supply, Sanitation And Hygiene (SURWASH IPF)

The sum of ₦492,094,320.30 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦459,448,792.20 was expended on Sustainable Water Sanitation, and Hygiene, leaving a balance of ₦32,645,528.10 only.

3.14.1 Adolescent Girls Initiative For Learning And Empowerment (AGILE)PROJECT

The sum of ₦807,466,284.60 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦781,910,808.76 was expended on empowering girls on education, and social inclusion, leaving a balance of Twenty Five Million Five Hundred and Fifty Five Thousand Four Hundred and Seventy Five Naira Eighty Four kobo(₦25,555,475.84) only.

3.14.2 Agro- Climatic Resilience In Semi Arid Landscape (ACReSAL)

The sum of ₦5,281,153,944.62 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦5,193,254,975.61 was expended on soil and water management, erosion control and agricultural productivity, leaving a balance of ₦87,898,969.01 only.

3.14.3 Accelerating Nutrition Result In Nigeria (ANRIN)

The sum of ₦1,236,015,989.35 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦996,563,421.18 was expended on Nutrition status by reducing malnutrition rates, leaving a balance of ₦239,452,568.17 only.

3.14.6 Rural Access and Agricultural Marketing Project (RAAMP)

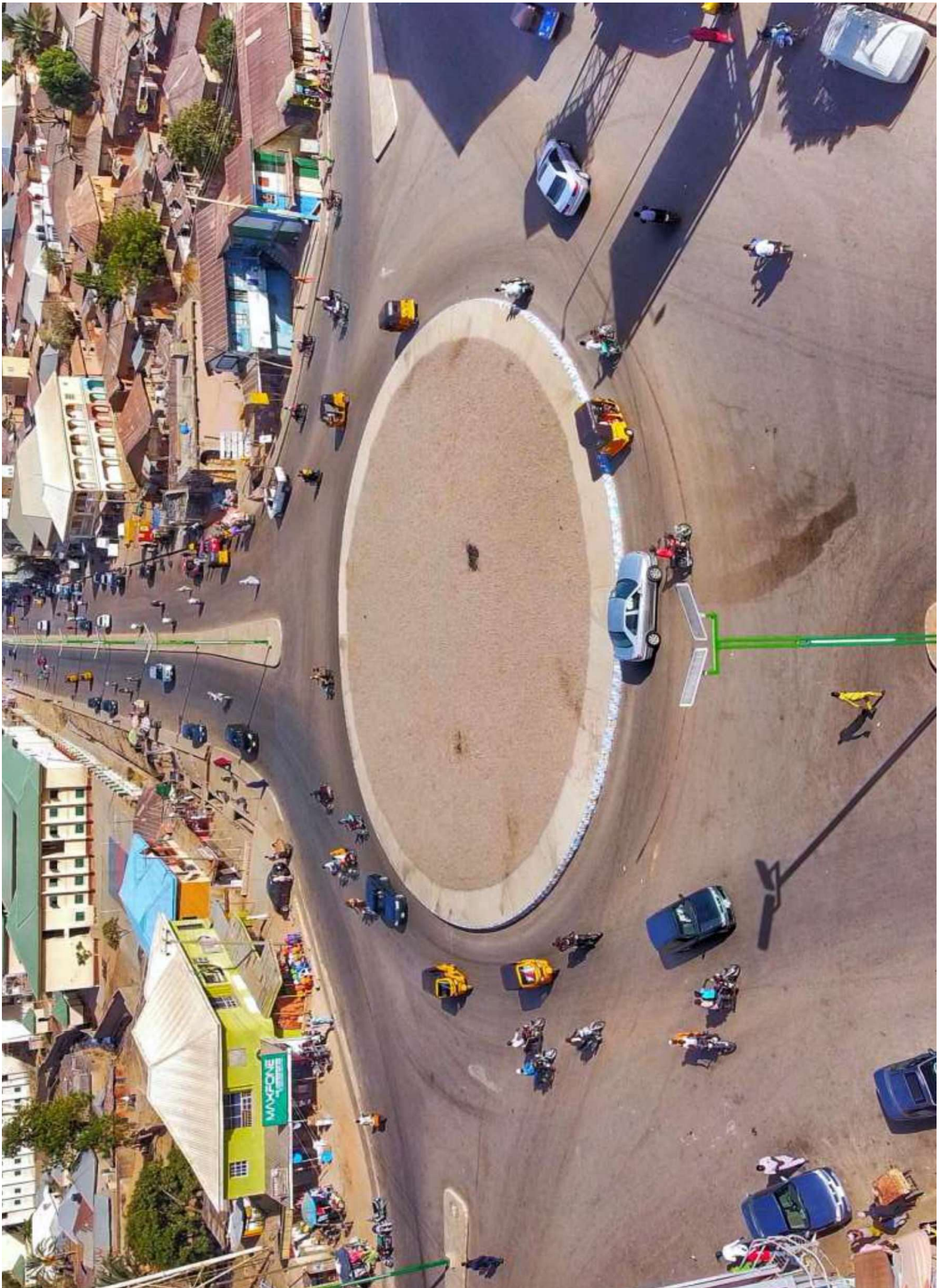
The sum of ₦3,977,980,992.94 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦3,964,386,912.41 was expended on rural roads, bridges and transport rehabilitation, leaving a balance of ₦13,594,080.53 only.

3.14.7 NG CARE State Care Coordinating Unit (SCCU)

The sum of ₦857,314,556.97 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦797,905,033.07 was expended on coordinating delivery of health and social care services to vulnerable populations, leaving a balance of ₦59,409,523.90 only.

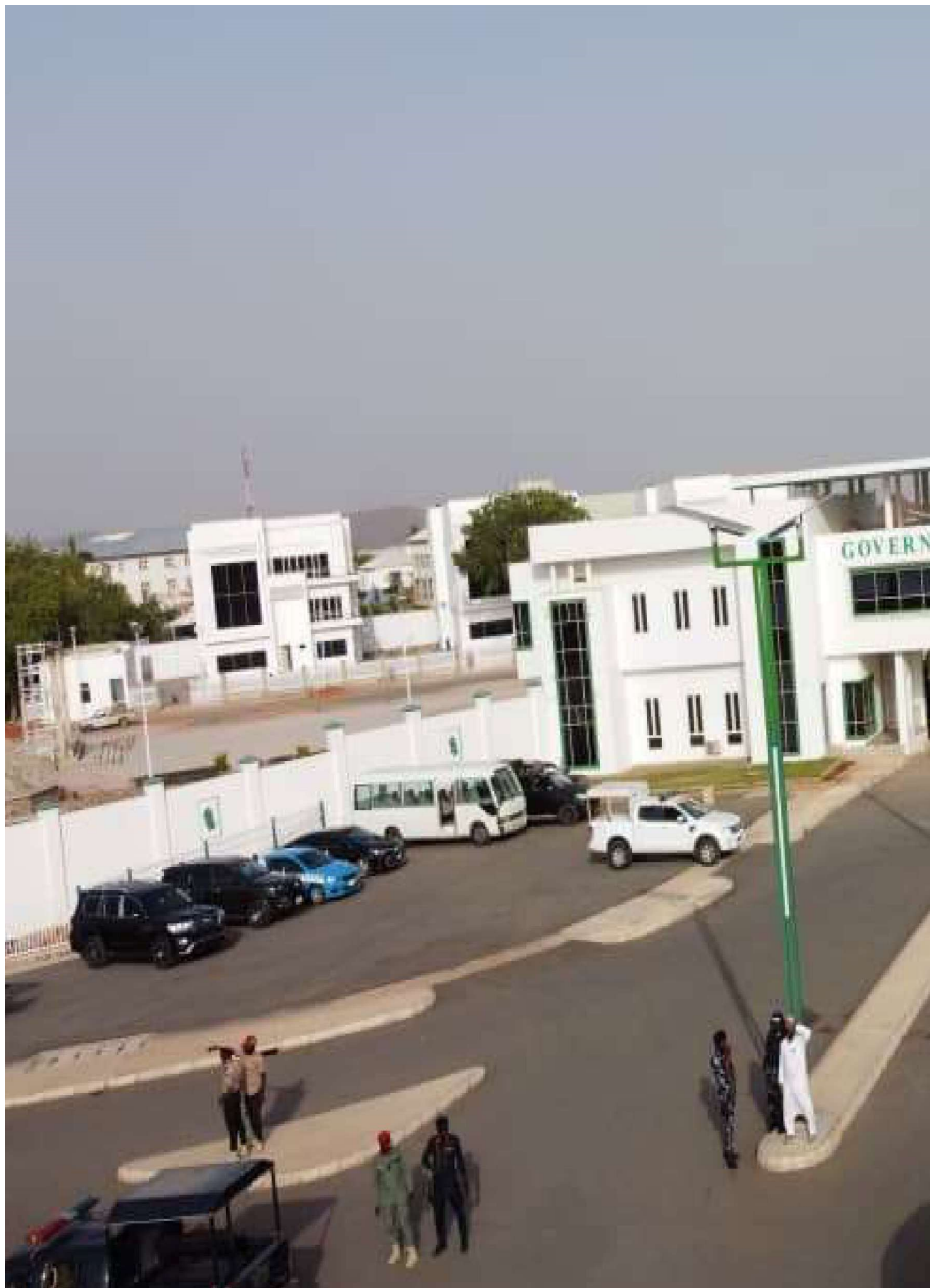


ANNUAL REPORT 2024
CONSOLIDATED FINANCIAL
SUMMARY, DEBT PROFILE &
STATEMENT 1,2,3 & 4



GOMBE STATE GOVERNMENT								
CONSOLIDATED FINANCIAL SUMMARY								
FOR THE PERIOD ENDED 31ST DECEMBER 2024								
	Actual	Actual	Original	Final	Variance	Variance		
Description	2023	2024	Budget 2024	Budget 2024	2024	2024	%	2025
	₦	₦	₦	₦	₦	₦		₦
Opening Balance	35,850,750,853.22	43,929,213,331.14			43,929,213,331.14			
RECEIPTS								
Statutory Allocation from FAAC	30,176,106,289.39	14,202,845,861.74	42,000,000,000.00	17,000,000,000.00	(2,797,154,138.26)		-16.45%	15,000,000,000.00
Share of VAT from FAAC	31,408,980,040.35	61,427,628,903.90	30,000,000,000.00	57,000,000,000.00	4,427,628,903.90		7.77%	50,000,000,000.00
Other Statutory Transfers	48,908,775,228.51	210,588,178,878.43	27,604,200,000.00	142,104,200,000.00	68,483,978,878.43		48.19%	55,250,000,000.00
Internally Generated Revenue	15,179,050,180.25	20,809,523,296.46	22,318,745,500.00	25,056,555,500.00	(4,247,032,203.54)		-16.95%	20,360,045,000.00
Grants & Miscellaneous	21,602,696,248.04	28,275,635,848.17	8,050,000,000.00	128,200,000,000.00	(99,924,364,151.83)		-77.94%	
Miscellaneous Capital Receipts	5,564,118,030.57	10,089,533,711.73	8,000,000,000.00	8,000,000,000.00	2,089,533,711.73		26.12%	
Total Current Year Receipts	152,839,726,017.11	345,393,346,500.43	137,972,945,500.00	377,360,755,500.00	(31,967,408,999.57)		-8.47%	140,610,045,000.00
Total Projected Funds Available	188,690,476,870.33	389,322,559,831.57	137,972,945,500.00	377,360,755,500.00	11,961,804,331.57		3.17%	140,610,045,000.00
Expenditure: Economic Classification								
Personnel Cost	22,899,517,536.43	28,840,750,044.89	28,271,045,000.00	30,307,265,500.00	1,466,515,455.11		4.84%	9,451,495,000.00
Social Benefits	8,373,410,622.89	8,944,407,145.47	7,005,000,000.00	8,944,407,430.00	284.53		0.00%	8,000,000,000.00
Overhead Costs	19,375,156,897.02	24,970,424,977.77	30,019,155,000.00	28,513,147,040.00	3,542,722,062.23		12.42%	30,931,700,000.00
CRFC - (Excluding Public Debt & Social Benefit)	9,367,668,004.91	13,899,205,078.60	300,000,000.00	13,899,237,700.00	32,621.40		0.00%	2,205,000,000.00
Repayment of External Loans	1,664,899,535.56	5,042,356,612.39	20,000,000.00	5,042,356,700.00	87.61		0.00%	7,200,000,000.00
Repayment of Internal Loans	11,248,640,137.41	13,061,000,452.42	21,905,000,000.00	13,136,000,630.00	75,000,177.58		0.57%	10,520,000,000.00
Total Recurrent Expenditure	72,929,292,734.22	94,758,144,311.54	87,520,200,000.00	99,842,415,000.00	5,084,270,688.46		5.09%	68,308,195,000.00
Capital Expenditure: Programme Classification								
01 Economic Empowerment Through Agriculture	3,025,368,711.76	2,880,983,699.94	5,513,000,000.00	3,545,500,000.00	664,516,300.06		18.74%	6,867,000,000.00
02 Societal Re - Orientation	275,759,392.15	18,955,800.00	341,000,000.00	124,000,000.00	105,044,200.00		84.71%	461,000,000.00
03 Poverty Alleviation	90,000,000.00	1,241,657,985.29	1,160,000,000.00	1,451,730,000.00	210,072,014.71		14.47%	610,000,000.00
04 Improvement to Human Health	3,349,834,206.32	2,551,443,356.06	3,972,200,000.00	4,308,300,000.00	1,756,856,643.94		40.78%	4,595,000,000.00
05 Enhancing Skills and Knowledge	1,538,888,333.42	5,885,166,057.50	7,576,000,000.00	10,006,500,000.00	4,121,333,942.50		41.19%	10,154,100,000.00

06 Housing and Urban Development	8,415,059,917.71	6,438,951,239.18	14,910,000,000.00	12,025,297,852.00	5,586,346,612.82	46.45%	14,615,000,000.00
07 Gender		-	967,000,000.00	189,500,000.00	189,500,000.00	100.00%	336,000,000.00
08 Youth	1,255,321,197.31	192,825,000.00	1,703,000,000.00	453,500,000.00	260,675,000.00	57.48%	1,535,000,000.00
09 Environmentat Improvement	3,878,043,915.81	17,484,431,922.90	10,395,900,000.00	20,882,900,000.00	3,398,468,077.10	16.27%	6,207,000,000.00
10 Water Resources and Rural Development	6,090,384,654.08	4,872,834,268.91	7,474,100,000.00	5,728,100,000.00	855,265,731.09	14.93%	7,642,000,000.00
11 Information Communication & Technology	155,458,674.00	192,721,930.66	626,500,000.00	451,200,000.00	258,478,069.34	57.29%	400,500,000.00
12 Growing the Private Sector	2,457,262,217.00	4,730,494,081.11	2,432,000,000.00	5,055,500,000.00	325,005,918.89	6.43%	3,200,000,000.00
13 Reform of Government and Governance	26,140,883,189.70	113,370,763,590.20	42,728,100,000.00	129,092,600,000.00	15,721,836,409.80	12.18%	75,645,685,000.00
14 Power	1,529,499,167.07	837,229,853.49	1,692,500,000.00	1,423,700,000.00	586,470,146.51	41.19%	2,523,500,000.00
17 Road	30,580,162,855.81	45,566,093,780.67	18,817,500,000.00	69,988,169,003.00	24,422,075,222.33	34.89%	51,887,000,000.00
18 Airways	19,295,450.00	112,927,200.90	205,000,000.00	114,000,000.00	1,072,799.10	0.94%	15,000,000.00
20 Shipping		-	30,000,000.00	30,000,000.00	30,000,000.00	100.00%	30,000,000.00
Total Capital Expenditure by Program	88,801,221,882.14	206,377,479,766.81	120,543,800,000.00	264,870,496,855.00	58,493,017,088.19	22.08%	186,723,785,000.00
Total Expenditure (Budget Size)	161,730,514,616.36	301,135,624,078.35	208,064,000,000.00	364,712,911,855.00	63,577,287,776.65	17.43%	255,031,980,000.00
Budget Surplus/(Deficit)	26,959,962,253.97	88,186,935,753.22	70,091,054,500.00	12,647,843,645.00	75,539,092,108.22	597.25%	114,421,935,000.00
Movement in Other Cash Equivalents:							
Below the Line Receipts	14,531,595,507.54	9,652,943,229.59		-	9,652,943,229.59		
Below the Line Payments	18,337,732,468.11	13,343,832,670.98		-	(13,343,832,670.98)		
Sub-Total: Movement in Other Cash Equivalents	3,806,136,960.57	3,690,889,441.39		-	(3,690,889,441.39)		
Financing of Deficit by Borrowing							
Internal Loans	16,181,848,287.30	20,926,400,951.36	55,000,000,000.00	33,000,000,000.00	(12,073,599,048.64)	-36.59%	
External Loans	4,593,539,750.44	10,723,380,919.45	23,250,000,000.00	46,160,000,000.00	(35,436,619,080.55)	-76.77%	
Total Loans	20,775,388,037.74	31,649,781,870.81	78,250,000,000.00	79,160,000,000.00	(47,510,218,129.19)	-60.02%	
Closing Balance	43,929,213,331.14	116,145,828,182.64	8,158,945,500.00	91,807,843,645.00	24,337,984,537.64	26.51%	114,421,935,000.00





FIVE YEAR FINANCIAL SUMMARY						
	2024	2023	2022	2021	2020	2019
RECEIPTS:	N	N	N	N	N	N
Statutory Allocation	286,218,653,644.07	110,493,861,558.25	73,367,696,281.34	54,736,390,560.81	49,286,301,145.56	57,412,351,575.81
Independent Revenue	20,809,523,296.46	15,179,050,180.25	13,210,968,086.25	10,023,295,524.19	8,637,425,194.37	6,832,026,079.50
BTL Receipts	9,652,943,229.59	14,531,595,507.54	13,905,844,370.15	7,949,201,056.92	5,551,126,203.96	6,153,163,785.36
Capital Receipts	70,014,951,430.71	47,942,202,316.35	75,903,812,610.17	34,173,666,001.71	21,772,732,850.34	27,415,079,880.78
TOTAL RECEIPT	386,696,071,600.83	188,146,709,562.39	176,388,321,347.91	106,882,553,143.63	85,247,585,394.23	97,812,621,321.45
PAYMENTS:						
Personnel Cost	28,840,750,044.89	22,899,517,536.43	21,828,031,212.38	21,437,746,490.73	18,775,897,213.68	19,330,167,725.67
Social Benefits	8,944,407,145.47	8,373,410,622.89	7,720,621,550.86	6,720,614,436.83	3,781,923,523.25	4,673,609,852.94
Overhead Cost	24,970,424,977.77	19,375,156,897.02	18,951,049,699.69	16,506,273,105.58	9,888,648,382.91	18,715,955,670.03
Public Debt Charges	18,103,357,064.81	12,913,539,672.97	24,983,184,346.82	21,594,020,349.78	14,541,660,719.38	13,915,413,312.21
CRFC - (Excluding Public Debt & Social Benefit)	13,899,205,078.60	9,367,668,004.91	8,895,737,070.38	477,201,442.94	181,077,773.92	165,988,076.76
BTL Payments	13,343,832,670.98	18,337,732,468.11	11,901,223,419.35	9,965,489,070.59	4,421,715,702.37	5,140,920,017.67
Capital Expenditure	206,377,479,766.81	88,801,221,882.14	61,693,391,345.49	31,576,469,483.04	29,033,404,804.15	30,715,081,084.39
TOTAL PAYMENTS	314,479,456,749.33	180,068,247,084.47	155,973,238,644.97	108,277,814,379.49	80,624,328,119.66	92,657,135,739.67
CASH BALANCES:						
Net Cash Surplus/(Deficit)	72,216,614,851.50	8,078,462,477.92	20,415,082,702.94	(1,395,261,235.86)	4,623,257,274.57	5,155,485,581.78
OPENING CASH BALANCE	43,929,213,331.14	35,850,750,853.22	15,435,668,150.28	16,830,929,386.14	12,207,672,111.57	7,052,186,529.79
CLOSING CASH BALANCE	116,145,828,182.64	43,929,213,331.14	35,850,750,853.22	15,435,668,150.28	16,830,929,386.14	12,207,672,111.57

34.0 STATEMENT OF ACCOUNTING POLICIES

34.1 Accounting Terminologies/Definition.

- I Accounting Policies are the separate principles, bases, convention, rules and practices adopted by an entity in preparing and presenting financial statements.
- II. Cash: Cash comprises cash on hand, demand deposit and cash equivalents.
- III. Cash Equivalent are short term, highly liquid investment that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value
- IV. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid.
- V. Cash Flow are inflows and outflows of cash. Cash flows exclude movement between items that constitute cash as these components are part of the cash management of an entity rather than increase or decrease in the cash it controls.
- VI. Cash receipt are cash inflows
- VII Cash payment are cash outflows
- VIII Cash controlled by an entity: Cash is controlled by an entity when the entity can use the cash for the achievement of its own objectives or otherwise benefits from the cash and excludes or regulates the access of others to that benefit. Cash collected by or appropriated or granted to an entity can use to fund its operating objectives, acquires capital assets or reply its debts controlled by the entity.
- IX. Government Business Enterprises: means an entity that has all the following characteristics
 - an entity has the power to contract in its own name.
 - Has been assigned the financial and operational authority to carry on a business
 - Sells good and service, in the normal course of its business to other entities at a profit or full cost recovery
 - Is not reliant on continuing government funding to be a going concern (other than purchase of outputs at arms lengths) and
 - Is controlled by a public sectors entity.
- X Note to the GPFS include narrative description or more details included or analysis amount shown on the race of the GPFS as well as additional information.

2. General Purpose Financial Statement (GPFS)

The GPFS comprises of statement of cash receipt and payment and other statements that discloses additional information about the cash receipt, payment and balances controlled by the entity, and accounting policies and notes. In the three tiers of Government. The GPFS are:

- I. Statement 1- Cash flow statement: Statement of cash receipts and payments which.
 - Recognize all cash receipts, cash payment and cash balances controlled by the entity and
 - Separately identifies payments made by third parties on behalf of the entity.
- II. Statement 2- Statement of Assets and Liabilities: statement of financial position
- III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance.
- IV. Statement 4-Statement of Capital Development Fund: Statement of Capital Financial Performance.
- V. Note to the Accounts: Additional discloses to explain the GPFS; and
- VI. Accounting policies and explanatory notes.

3. Basis of Preparation and Legal Provision

The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as may be defined by the Fiscal Responsibility Commission (FRC), and the Financial Reporting Council of Nigeria. In addition, GPFS are compliance with the provision of the finance (Control and Management) Art 1958 now CAP 1141FN, 1990, the Financial Regulation (2000) and other known legal requirements.

4. Fundamental Accounting Concepts

The following fundamental accounting concepts are taken as the basis of preparation of all accounts and all reporting entities

- Cash basis of Accounting
- Understandibility
- Materiality
- Relevance
- Going concern concepts
- Consistency concepts
- Prudence
- Completeness etc.

5. Accounting Period

The accounting year (fiscal year) is from 1st January to 31st December, each accounting years is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

6. Reporting Currency

The General Purpose GPFS are prepared in Nigeria Naira.

7. MDA for consolidation

The Consolidation of the GPFS are based on the cash transaction of all Ministries, Department and Agencies (MDAs) of the Government excepts Government Business Enterprises (GBEs).

8. Comparative Information

The General purpose of GPFS shall disclose all numerical information relating to previous period (at least one year).

9 Budget Figures

These are figures from the approved Annual Budget and Supplementary Budget as approved in accordance with the Appropriation Art.

10. Receipt

- These are cash inflow within the Financial Year. They comprise of receipts from Statutory Allocation; Taxes, External Assistance (Bilateral and Multilateral Agencies) other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets etc.) Receipts from Trading activities and other receipts
- These items shall be disclosed at the face of the statement of cash receipt and payment for the year in accordance with the standardized GPFS. Notes shall be provided as per standardized to GPFS. payment for the year in accordance with the standardized GPFS. Notes shall b provided as per standardized to GPFS.

11. External Assistance

- Receipt from loans are funds received from external source to be paid back at an agreed period of time. They are categorized either as Bilateral or Multilateral.
- External Loans receipt shall be disclosed separately under statement of cash receipt and payment for the years.

12. Other borrowings/Grants & Aids Received

- These shall be categorized as either short or long loans. Short-term loans are those repayable with one calendar year. While long terms loans and debts shall be due beyond one calendar year. Loans shall be disclosed separately and Grants shall be separately disclosed under statement of cash receipts and payment for the years.

13. Interest Received

- Interest actually received during the financial year shall be treated as a receipt under item “other receipts”.

14. Government Business activities

- Cash receipt from trading activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipt from all trading activities shall be disclosed to the Statement of cash receipt and payment under “Trading activities”. Where gross revenue is received corresponding payments shall be charged under corresponding payment item head “Government Business activities” in statement receipts and payment.

15. Payments

- These are recurrent and capital cash outflow made during the financial year and shall be categorized either by function and/or by sector in the statement of cash receipt and payment.
- Payment for purchase of items of capital nature (PPE) shall be expensed in the financial year in which the item has been purchased. It shall be disclosed under capital payments. Investment in PPEs shall also be treated in the same way as capital purchases. At the end of the financial years, a schedule of assets shall be provided as part of the Notes to GPFS.

16. Loans Granted

- Payment to other Government and Agencies in form of Loan during the years shall be shown separately in the statement of receipt and payment. Amount disclosed shall be actual amount paid during the year.

17. Loans Repayment

- Cash receipt from loan granted to other agencies and government shall be classified under loan repayment in the statement of receipt and payment. Amount disclosed shall be actual amount received during the years..

18. Interest on Loan

- Actual interest on loans and other bank commission charged on Bank accounts during the year shall be treated as a payment and disclosed under interest payment in the statement of cash receipt and repayments.

19. Foreign currency transaction

- Foreign currency transaction throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria CBN) rate of exchange at the date of the transaction: foreign currency balances, as at the year end, shall be translated at the exchange rate prevailing on that date; At the end of the financial year, additional amount (in cash or at bank) arising out of foreign exchange gains/losses shall be recognized in the statement of cash receipt and payment either as receipts/payment respectively.

20. Prepayment

- Prepaid expenses are amount paid in advance of receipt of goods or service and are charged directly to be respective expenditure items.

21. Investment

- Cash payment made for investment purpose such as purchase of government stock treasury bills and certificate of deposit, are capital cost and are disclosed as purchase of financial instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (statement of receipt and payment) under capital payments.

22. Lease

Cash payment for finance leases, which effectively transfer to the government sustainability all the risk and benefits incidentals to ownership of the leased items, are treated as capital payment and disclosed in the statement of cash receipts and payment.

- Operating lease cash payment, where the lessors effectively retain sustainability all the risk and benefits of ownership of the leased items, are treated as operating expenses.

23 . Cash Balances

- This includes cash at hand, at Bank and cash equivalent at the end of financial year.

24 . Advance

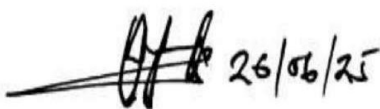
- The Government policy specifically state that all advances shall be retired before the end of the financial year. However, should circumstance occur (including an emergency) where either an advance is given out close to the financial year end or an advance already could not be accounted for. Such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be nor profit that such funds have been utilized.

 26/06/25

Aminu Umaru Yuguda PhD, FCNA, ACA
Accountant General
Office of the Accountant – General
Ministry of Finance
Gombe State.

3.5.0 RESPONSIBILITY FOR FINANCIAL STATEMENT

These financial statements have been proposed by the Accountant – General of Gombe State in accordance with the provision of the Finance (Control and Management) Act 1958 as amended. The Financial Statement Comply with Generally Accepted Accounting Practice (GAAP). Furthermore, the Financial Statement were proposed in line with International Public Sector Accounting Standard – IPSAS (Cash Basis). To fulfil accounting and reporting responsibilities the Accountant General is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly record the use of all public financial resource by the government. Effort were made to ensure that these Financial Statement reflect the financial position of Government as at 31 st December 2024 and its operation for the year ended on that date. The efforts of all officer of the Final Accounts Department, Central Accounts, Subsidiary Accounts Department, Sub Treasuries, Computer Payroll Division, Ministries, Departments and Agencies (MDA) are worthy of mention and recognition in the preparation of this report. We also appropriate the support of the Honourable Commissioner for Finance. We accept responsibility for the Integrity of the Financial Statement, the information they contain and their compliance with the 2009 Financial Regulation and the Finance (Control and Management) Act 1958 as amended. In our opinion these Financial Statement fairly reflect the financial position of Gombe State Government as at 31 st December 2024, and its operation for the year ended on that date.



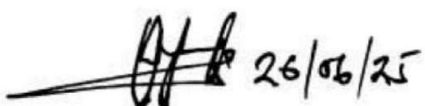
Aminu Umaru Yuguda PhD, FCNA, ACA
Accountant General
Office of the Accountant – General
Ministry of Finance
Gombe State.



ANNUAL REPORT 2024
STATEMENTS OF ACCOUNT

GOMBE STATE GOVERNMENT					
STATEMENT NO. 1					
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2024					
		2024	2024		2023
Description	Note	Final Budget	Actual		Actual
		N	N		N
Cash Flow From Operating Activities					
Statutory Allocation	1	17,000,000,000.00	14,202,845,861.74		30,176,106,289.39
Share of Value Added Tax	2	57,000,000,000.00	61,427,628,903.90		31,408,980,040.35
Other Statutory Transfers	3	142,104,200,000.00	210,588,178,878.43		48,908,775,228.51
Independent Revenue	4	25,056,555,500.00	20,809,523,296.56		15,179,050,180.25
Total Receipts		241,160,755,500.00	307,028,176,940.63		125,672,911,738.50
Payments					
Personnel Costs	5	30,307,265,500.00	28,840,750,044.89		22,899,517,536.43
Social Benefits	6	8,944,407,430.00	8,944,407,145.47		8,373,410,622.89
Overhead Costs	7	28,513,147,040.00	24,970,424,977.77		19,375,156,897.02
CRFC - Excluding (Public Debt & Social Benefits)	8	13,899,237,700.00	13,899,205,078.60		9,367,668,004.91
Total Payments		81,664,057,670.00	76,654,787,246.73		60,015,753,061.25
Net Cash Flow from Operating Activities		159,496,697,830.00	230,373,389,693.90		65,657,158,677.25
Cash Flow From Investment Activities					
Economic Empowerment Through Agriculture		3,545,500,000.00	2,880,983,699.94		3,025,368,711.76
Societal Re-Orientation		124,000,000.00	18,955,800.00		275,759,392.15
Poverty Alleviation		1,451,730,000.00	1,241,657,985.29		90,000,000.00
Improvement to Human Health		4,308,300,000.00	2,551,443,356.06		3,349,834,206.32
Enhancing Skills and Knowledge		10,006,500,000.00	5,885,166,057.50		1,538,888,333.42
Housing and Urban Development		12,025,297,852.00	6,438,951,239.18		8,415,059,917.71
Gender		189,500,000.00	-		-
Youth		453,500,000.00	192,825,000.00		1,255,321,197.31
Environmental Improvement		20,882,900,000.00	17,484,431,922.90		3,878,043,915.81
Water Resources and Rural Development		5,728,100,000.00	4,872,834,268.91		6,090,384,654.08
Information and Communication Technology		451,200,000.00	192,721,930.66		155,458,674.00
Growing the Private Sector		5,055,500,000.00	4,730,494,081.11		2,457,262,217.00
Reform of Government and Governance		129,092,600,000.00	113,370,763,590.20		26,140,883,189.70
Power		1,423,700,000.00	837,229,853.49		1,529,499,167.07
Road		69,988,169,003.00	45,566,093,780.67		30,580,162,855.81
Airways		114,000,000.00	112,927,200.90		19,295,450.00
Shipping		30,000,000.00	-		-
Net Cash Flow from Investment Activities	9	264,870,496,855.00	206,377,479,766.81		88,801,221,882.14
Cash Flow from Financing Activities					
Proceeds from Aids and Grants	10	128,200,000,000.00	28,275,635,848.17		21,602,696,248.04
Proceeds from External Loans	11	46,160,000,000.00	10,723,380,919.45		4,593,539,750.44
Proceeds from Internal Loans	12	33,000,000,000.00	20,926,400,951.36		16,181,848,287.30

Proceeds from Other Capital Receipts	13	8,000,000,000.00	10,089,533,711.73	5,564,118,030.57
Repayment of External Loans	14	5,042,356,700.00	5,042,356,612.39	1,664,899,535.56
Repayment of Internal Loans	15	13,136,000,630.00	13,061,000,452.42	11,248,640,137.41
Net Cash Flow From Financing Activities		197,181,642,670.00	51,911,594,365.90	35,028,662,643.38
Movement in other Cash Equivalent:				
BTL Receipts	16	-	9,652,943,229.59	14,531,595,507.54
BTL Payments	17	-	13,343,832,670.98	18,337,732,468.11
Net Movement		-	3,690,889,441.39	3,806,136,960.57
Net Surplus/(Deficit) for the Year		91,807,843,645.00	72,216,614,851.60	8,078,462,477.92
Opening Balance		-	43,929,213,331.14	35,850,750,853.22
Closing Cash Balance	18	91,807,843,645.00	116,145,828,182.74	43,929,213,331.14
Aminu Umaru Yuguda PhD FCNA ACA		 26/06/25		
Accountant General				
Office of the Accountant General				
Ministry of Finance				
Gombe State				

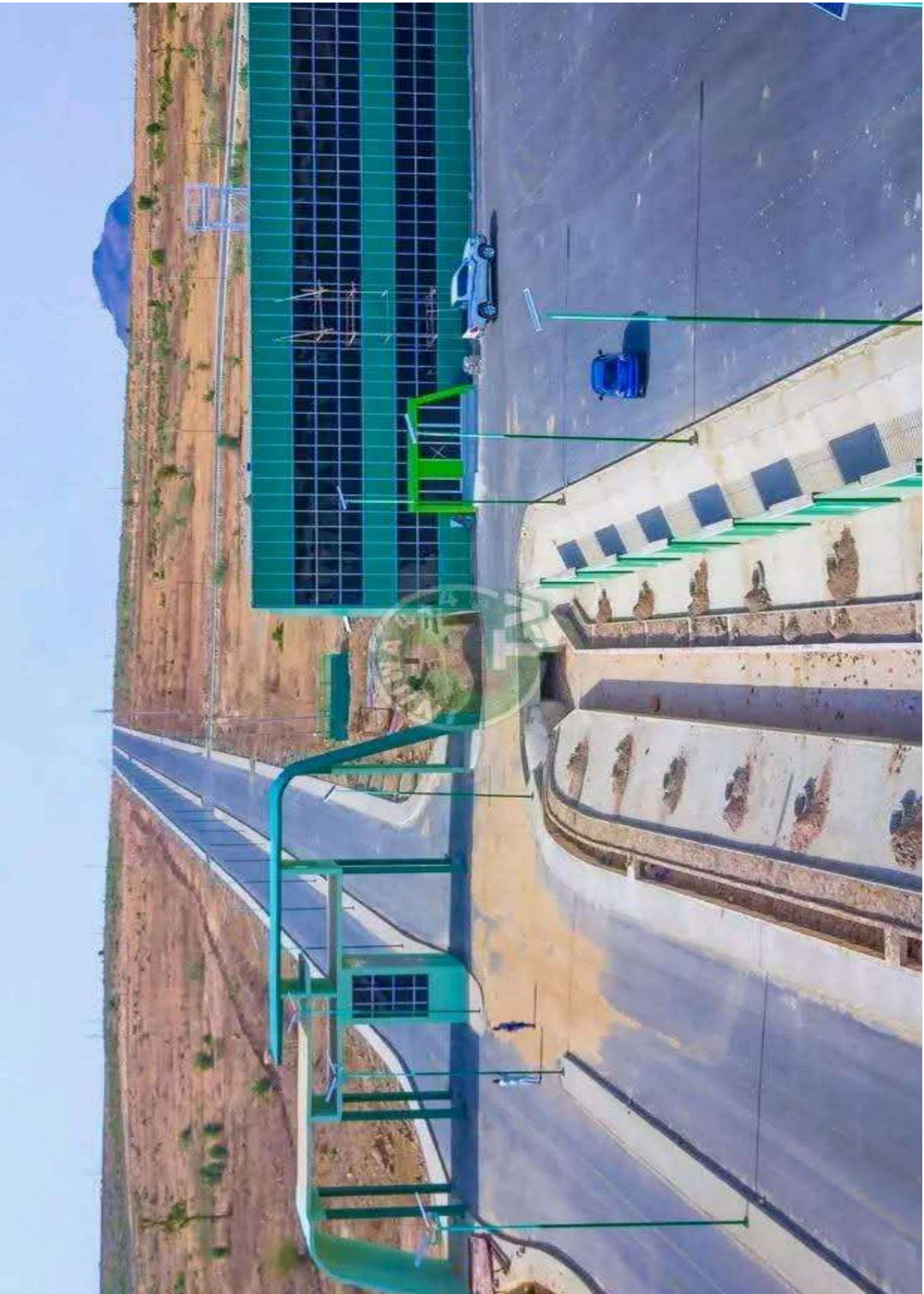
GOMBE STATE GOVERNMENT				
STATEMENT NO. 2				
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER 2024				
		2024		2023
Description	Note	Actual		Actual
		₦		₦
Liquid Assets				
Treasuries and Banks	19	116,145,828,182.74		43,929,213,331.14
Sub Total		116,145,828,182.74		43,929,213,331.14
Investments and Other Assets				
Investments	20	250,897,420.78		838,958,846.01
Sub Total		250,897,420.78		838,958,846.01
Total Assets		116,396,725,603.52		44,768,172,177.15
Public Funds				
Consolidated Revenue Fund	23	109,957,788,751.82		38,456,319,427.57
Capital Development Fund	24	6,188,039,430.92		5,472,893,903.57
Sub Total		116,145,828,182.74		43,929,213,331.14
Liabilities				
Internal Loans - Principal	25	72,788,461,391.86		111,618,410,699.34
Internal Loans - Interest	26	34,886,140,457.14		99,686,486,885.29
External Loans	27	75,219,762,700.09		49,359,561,159.04
Outstanding Pension & Gratuities	28	12,744,865,718.41		10,465,612,544.20
Outstanding Contractual Obligations	29	8,485,864,578.09		23,736,804,361.33
Sub Total: Liabilities		204,125,094,845.59		294,866,875,649.20
Less:				
Liability Over Assets	30	203,874,197,424.81		294,027,916,803.19
Other Funds		250,897,420.78		838,958,846.01
Total Public Fund		116,396,725,603.52		44,768,172,177.15
Aminu Umaru Yuguda PhD FCNA ACA				
Accountant General				
Office of the Accountant General				
Ministry of Finance Gombe State				



GOMBE STATE GOVERNMENT									
STATEMENT NO. 3									
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER 2024									
		Actual	Actual	Original	Revised	Variance	% Variance		
	Note	2023	2024	Budget2024	Budget2024	2024	2024		
		₦	₦	₦	₦	₦	₦	₦	₦
Opening Balance (a)		13,033,825,370.70	38,456,319,427.57		-	38,456,319,427.57			
Add: Recurrent Receipts									
Statutory Allocation from FAAC	32	30,176,106,289.39	14,202,845,861.74	42,000,000,000.00	17,000,000,000.00	(2,797,154,138.26)	-16.45%	15,000,000,000.00	
Share of VAT from FAAC	33	31,408,980,040.35	61,427,628,903.90	30,000,000,000.00	57,000,000,000.00	4,427,628,903.90	7.77%	50,000,000,000.00	
Other Statutory Transfers	34	48,908,775,228.51	210,588,178,878.43	27,604,200,000.00	142,104,200,000.00	68,483,978,878.43	48.19%	55,250,000,000.00	
Sub Total: Statutory Allocation (b)		110,493,861,558.25	286,218,653,644.07	99,604,200,000.00	216,104,200,000.00	70,114,453,644.07	32.44%	120,250,000,000.00	
Direct Taxes	35	5,480,166,762.69	7,417,797,101.15	14,736,580,000.00	11,932,480,000.00	(4,514,682,898.85)	-37.84%	13,519,000,000.00	
Licenses	36	117,466,712.70	189,700,257.94	770,250,000.00	336,250,000.00	(146,549,742.06)	-43.58%	194,300,000.00	
Fees	37	3,380,808,199.70	3,208,542,575.25	1,864,925,500.00	1,912,655,500.00	1,295,887,075.25	67.75%	1,535,375,000.00	
Fines	38	13,318,160.25	64,555,186.99	28,800,000.00	52,800,000.00	11,755,186.99	22.26%	56,850,000.00	
Sales	39	85,830,089.01	922,844,139.23	2,086,220,000.00	2,039,520,000.00	(1,116,675,860.77)	-54.75%	1,149,900,000.00	
Earnings	40	1,434,437,862.15	6,169,070,345.71	2,105,540,000.00	7,873,920,000.00	(1,704,849,654.29)	-21.65%	2,954,270,000.00	
Rent of Government Property	41	10,735,244.38	4,470,392.34	7,730,000.00	32,730,000.00	(28,259,607.66)	-86.34%	7,750,000.00	
Rent on Government Building	42	31,581,205.68	244,736,798.67	436,500,000.00	743,500,000.00	(498,763,201.33)	-67.08%	548,000,000.00	
Repayments	43	21,945,572.32	40,200,540.49	10,100,000.00	25,100,000.00	15,100,540.49	60.16%	28,100,000.00	
Investment Income	44		119,151,724.27	80,000,000.00	25,000,000.00	94,151,724.27	376.61%	50,000,000.00	
Interest Earned	45	131,081,129.73	1,575,168,824.02	62,000,000.00	54,000,000.00	1,521,168,824.02	2816.98%	32,000,000.00	
Re-Imbursement	46	3,530,651,955.47	746,702,359.17	126,100,000.00	21,100,000.00	725,602,359.17	3438.87%	273,000,000.00	
Miscellaneous	47	941,027,286.17	106,583,051.23	4,000,000.00	7,500,000.00	99,083,051.23	1321.11%	11,500,000.00	
Sub Total: Independent Revenue (c)		15,179,050,180.25	20,809,523,296.46	22,318,745,500.00	25,056,555,500.00	(4,247,032,203.54)	-16.95%	20,360,045,000.00	
Total Recurrent Revenue (b+c)		125,672,911,738.50	307,028,176,940.53	121,922,945,500.00	241,160,755,500.00	65,867,421,440.53	27.31%	140,610,045,000.00	
BTL Receipts (d)	48	14,531,595,507.54	9,652,943,229.59	-	-	9,652,943,229.59			
Total Funds Available (a+b+c+d)		153,238,332,616.74	355,137,439,597.69	121,922,945,500.00	241,160,755,500.00	113,976,684,097.69	47.26%	140,610,045,000.00	
Less: Recurrent Payments:									
Personnel Cost	49	22,899,517,536.43	28,840,750,044.89	28,271,045,000.00	30,307,265,500.00	1,466,515,455.11	4.84%	9,451,495,000.00	
Social Benefits	50	8,373,410,622.89	8,944,407,145.47	7,005,000,000.00	8,944,407,430.00	284.53	0.00%	8,000,000,000.00	

Overhead Charges	51	19,375,156,897.02	24,970,424,977.77	30,019,155,000.00	28,513,147,040.00	3,542,722,062.23	12.42%	30,931,700,000.00
CRFC - (Excluding Public Debt and Social Benefits)	52	9,367,668,004.91	13,899,205,078.60	300,000,000.00	13,899,237,700.00	32,621.40	0.00%	2,205,000,000.00
BTL Payments	53	18,337,732,468.11	13,343,832,670.98		-	(13,343,832,670.98)		
Sub Total: Recurrent Expenditure		78,353,485,529.36	89,998,619,917.71	65,595,200,000.00	81,664,057,670.00	(8,334,562,247.71)	-10.21%	50,588,195,000.00
Repayment of External Loans	54	1,664,899,535.56	5,042,356,612.39	20,000,000.00	5,042,356,700.00	87.61	0.00%	7,200,000,000.00
Repayment of Internal Loans	55	11,248,640,137.41	13,061,000,452.42	21,905,000,000.00	13,136,000,630.00	75,000,177.58	0.57%	10,520,000,000.00
Sub Total: Loans Repayment		12,913,539,672.97	18,103,357,064.81	21,925,000,000.00	18,178,357,330.00	75,000,265.19	0.41%	17,720,000,000.00
Total Recurrent Payments		91,267,025,202.33	108,101,976,982.52	87,520,200,000.00	99,842,415,000.00	(8,259,561,982.52)	-8.27%	68,308,195,000.00
Operating Balance		61,971,307,414.41	247,035,462,615.17	34,402,745,500.00	141,318,340,500.00	(105,717,122,115.17)	-74.81%	72,301,850,000.00
Appropriation and Transfers:								
Transfer to Capital Development Fund	56	23,514,987,986.84	137,077,673,863.45	44,402,245,500.00	181,346,131,433.00	44,268,457,569.55	24.41%	
Sub Total: Transfers		23,514,987,986.84	137,077,673,863.45	44,402,245,500.00	181,346,131,433.00	44,268,457,569.55	24.41%	
Closing Balance		38,456,319,427.57	109,957,788,751.72	9,999,500,000.00	(40,027,790,933.00)	149,985,579,684.72	-374.70%	72,301,850,000.00
Aminu Umaru Yuguda PhD FCNA ACA								
Accountant General								
Office of the Accountant General								
Gombe State								

 26/06/25





ANNUAL REPORT 2024

NOTES TO

CASH FLOW STATEMENT

GOMBE STATE GOVERNMENT				
NOTES TO CASH FLOW STATEMENT				
FOR THE YEAR ENDED 31ST DECEMBER 2024				
	Note	2024	2024	2023
		Final Budget	Actual	Actual
		N	N	N
Note 1 - Statutory Allocation				
Statutory Allocation from Federation Accounts		17,000,000,000.00	14,202,845,861.74	30,176,106,289.39
Total		17,000,000,000.00	14,202,845,861.74	30,176,106,289.39
This represent Statutory Allocation from FAAC				
Note 2 - Share of VAT				
Share of VAT		57,000,000,000.00	61,427,628,903.90	31,408,980,040.35
Total		57,000,000,000.00	61,427,628,903.90	31,408,980,040.35
This represent Share of VAT from FAAC				
Note 3 - Other Statutory Transfers				
20007001/11010003 Excess Crude		500,000,000.00		811,745,459.46
20007001/11010004 Ecological Fund		1,000,000,000.00	200,593,910.61	855,818,852.31
20007001/11010005 Budget Augmentation		2,000,000,000.00	645,820,769.92	645,820,769.92
20007001/11010006 NNPC Refunds				187,325,183.11
20007001/11010008 Stabilization Fund		5,000,000,000.00	3,000,000,000.00	
20007001/11010010 SURE-P				8,204,008,542.37
20007001/11010013 Exchange Rate Gain		24,500,000,000.00	32,532,988,331.90	11,026,015,166.12
20007001/11010015 Non Oil Excess Revenue		1,500,000,000.00	2,260,372,694.88	387,492,461.95
20007001/11010018 Share of Solid Minerals		200,000,000.00	115,223,298.18	
20007001/11010019 Forex Equalization Fund				1,097,104,426.82
20007001/11010023 Electronic Money Transfer Levy		2,000,000,000.00	1,998,633,519.44	2,491,903,117.18
20007001/11010309 Other Recurrent Receipts		77,000,000,000.00	1,367,878,273.67	201,541,249.27
20007001/11010311 Palliative on Subsidy Removal		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00
20007001/11010312 Infrastructure Fund		26,404,200,000.00	92,000,000,000.00	21,000,000,000.00
20007001/11010313 Signature Bonus Refund			67,638,377,932.37	
20007001/11010314 Goods and Valuable Consideration			3,828,290,147.46	
20007001/11010315 Flood Intervention Fund			3,000,000,000.00	
Total		142,104,200,000.00	210,588,178,878.43	48,908,775,228.51
Note 4 - Independent Revenue				
12010000 - Taxes		11,932,480,000.00	7,417,797,101.25	5,480,166,762.69
12020000 - Licenses		336,250,000.00	189,700,257.94	117,466,712.70
12040000 - Fees		1,912,655,500.00	3,208,542,575.25	3,380,808,199.70
12050000 - Fines		52,800,000.00	64,555,186.99	13,318,160.25
12060000 - Sales		2,039,520,000.00	922,844,139.23	85,830,089.01
12070000 - Earnings		7,873,920,000.00	6,169,070,345.71	1,434,437,862.15
12080000 - Rent on Government Property		32,730,000.00	4,470,392.34	10,735,244.38
12090000 - Rent on Lands Other General		743,500,000.00	244,736,798.67	31,581,205.68
12100000 - Repayments General		25,100,000.00	40,200,540.49	21,945,572.32
12110000 - Investments General		25,000,000.00	119,151,724.27	
12120000 - Interest		54,000,000.00	1,575,168,824.02	131,081,129.73
12130000 - Re-Imbursements		21,100,000.00	746,702,359.17	3,530,651,955.47
12140000 - Miscellaneous		7,500,000.00	106,583,051.23	941,027,286.17
Total		25,056,555,500.00	20,809,523,296.56	15,179,050,180.25

Note 5 - Personnel Cost				
21010100 - Salaries and Wages		19,982,948,150.00	19,547,177,458.87	15,807,794,958.59
21020100 - Allowances		10,172,427,350.00	9,174,200,234.12	7,091,722,577.84
21020200 - Social Contributions		151,890,000.00	119,372,351.90	1,186,800.91
Total	5A	30,307,265,500.00	28,840,750,044.89	22,900,704,337.34
Note 5A - Salaries and Wages		5B		
21010101 - Basic Salary		15,145,679,150.00	14,826,583,914.85	11,945,654,131.53
21010103 - Consolidated Revenue Fund Charges - Salaries		4,837,269,000.00	4,720,593,544.02	3,862,140,827.06
Total		19,982,948,150.00	19,547,177,458.87	15,807,794,958.59
Note 5B - Social Contributions				
11035001/21020202 Contribution Pension		10,000,000.00		
20007001/21030105 Severance Gratuity		10,000,000.00		
22018000/21030105 Severance Gratuity		10,000,000.00		
63020001/21020303 Contribution Pension		115,500,000.00	115,485,684.60	
63020001/21020304 Gratuity Arrears		3,890,000.00	3,886,667.30	
60320002/21020104 Gratuity Arrears		500,000.00		
21016001/21020202 Contribution Pension		1,000,000.00		
21103001/21020207 Employer Contribution		1,000,000.00		
21016001/22020202 Contribution Pension				1,186,800.91
Total		151,890,000.00	119,372,351.90	1,186,800.91
Note 6 - Social Benefits				
11035001/21020301 Gratuity		1,816,580,000.00	1,816,579,843.62	2,374,653,311.13
11035001/21020302 Pension		5,524,913,000.00	5,524,912,948.61	5,179,263,824.19
11035001/22010103 Death Benefits		961,379,300.00	961,379,262.19	
63020001/22010101 Gratuity		5,679,280.00	5,679,274.78	1,404,753.20
63020002/21020202 Contribution Pension				108,096,769.67
21016001/22020202 Contribution Pension				1,186,800.91
21103001/22060108 State Health Insurance		635,855,850.00	635,855,816.27	708,805,163.79
Total		8,944,407,430.00	8,944,407,145.47	8,373,410,622.89
Note 7 - Overhead Costs:				
22020100 - Transport and Travelling		2,980,582,429.00	2,719,014,852.29	1,332,476,167.53
22020200 - Utilities		1,811,317,439.00	1,644,640,501.43	1,401,030,129.73
22020300 - Material and Supplies		1,357,865,600.00	997,119,840.13	857,482,421.21
22020400 - Maintenance Services		1,280,403,000.00	826,581,903.56	635,456,865.86
22020500 - Training		626,388,100.00	306,415,580.17	169,753,968.76
22020600 - Other Services		5,622,715,720.00	5,270,289,488.28	4,406,816,679.90
22020700 - Consulting & Professional Services		2,161,171,000.00	1,966,965,359.09	1,523,319,898.37
22020800 - Fuel and Lubricants		1,992,340,300.00	1,740,179,058.94	1,080,484,037.20
22020900 - Financial Charges		125,481,000.00	98,699,207.13	447,015,690.25
22021000 - Miscellaneous Expenses		9,994,423,452.00	8,946,364,686.75	7,127,331,053.46
22030100 - Staff Loan and Advances		40,002,000.00		130,019,230.00
22040100 - Local Grants and Contribution		520,457,000.00	454,154,500.00	263,970,754.75
Total		28,513,147,040.00	24,970,424,977.77	19,375,156,897.02
Note 8 - CRFC - Excluding (Public Debt & Social Benefits)				
20007001/22060103 Contribution to Local Government Pension Board		166,000,000.00	165,988,076.76	135,806,422.44
20007001/22060104 10% of IGR to Local Government		1,122,900,000.00	1,122,879,388.02	
20007001/22060202 Domestic Loans Interest/Discount		12,610,337,700.00	12,610,337,613.82	9,231,861,582.47
Total		13,899,237,700.00	13,899,205,078.60	9,367,668,004.91
Note 9 - Net Cash Flow from Investing Activities				
23000000 - Capital Expenditure by Administrative Sector		9,192,531,000.00	8,420,837,994.11	3,178,279,980.14

23000000 - Capital Expenditure by Economic Sector		221,453,765,855.00	176,464,823,910.45	65,602,258,532.65
23000000 - Capital Expenditure by Law and Justice		3,580,800,000.00	1,230,836,906.29	934,073,653.18
23000000 - Capital Expenditure by Social Sector		30,628,400,000.00	20,260,980,955.96	19,086,609,716.17
Total		264,870,496,855.00	206,377,479,766.81	88,801,221,882.14
Note 9A - Net Cash Flow From Investment Activities				
23010100 - Purchase of Fixed Assets General		22,821,661,000.00	15,503,454,747.33	6,962,866,272.71
23020100 - Construction and Provision of Fixed Assets General		149,944,775,855.00	108,076,661,183.97	48,762,978,770.47
23030100 - Rehabilitation and Repairs of Fixed Assets General		5,964,200,000.00	2,990,066,424.15	2,296,313,979.59
23040100 - Preservation of the Environment General		21,429,500,000.00	19,540,437,795.16	2,953,641,203.47
23050100 - Acquisition of Non Tangible Assets		64,710,360,000.00	60,266,859,616.20	27,825,421,655.90
Total		264,870,496,855.00	206,377,479,766.81	88,801,221,882.14
Note 9B - Analysis of Capital Expenditure by Geo Location				
215100 - Gombe North Senatorial Zone	9A	244,371,596,855.00	190,976,750,897.64	77,410,159,757.75
215200 - Gombe Central Senatorial Zone		15,762,100,000.00	11,961,413,526.82	7,896,229,996.23
215300 - Gombe South Senatorial Zone		4,736,800,000.00	3,439,315,342.35	3,494,832,128.16
Total		264,870,496,855.00	206,377,479,766.81	88,801,221,882.14
Note 9C - Cash Flow from Investing Activities by Programme				
See Schedule of Capital Exp. by Programme for breakdown				
Note 10 - Proceeds from Aids & Grants				
20001001/13010102 SDGs Conditional Grants		50,000,000.00		
20001001/13010103 SFTAS	9B			2,815,708,966.00
20001001/13010104 UBE		1,400,000,000.00	27,800,000.00	1,345,352,353.76
20001001/13010105 TET Fund		2,000,000,000.00	1,343,498,490.00	366,663,229.06
20001001/13010110 Strategic Support for Water Supply (COVID_19)		50,000,000.00		
20001001/13010111 COVID-19 Intervention				107,002,300.00
20001001/13010113 National Livestock Transformation Plan (NLTP)		500,000,000.00		
20001001/13010114 Nigeria CAREs Project			25,305,166,261.04	10,015,578,648.00
20001001/13010115 FGN Project Grants	9C	120,000,000,000.00		
17003001/13000000 FG - SUBEB Matching Grant			1,395,784,959.14	
17003001/13010104 Better Education Service Delivery for All (BESDA)		100,000,000.00		5,944,492,739.11
20001001/13010202 UNICEF			200,476,137.99	119,218,982.10
20001001/13010206 United Nations Systems		200,000,000.00		
20001001/13010207 International NGO's		100,000,000.00		280,000.00
20001001/13010208 Inclusive Basic Service Delivery ADB		1,000,000,000.00		
20001001/13010215 Sustainable Water Supply (W/Bank)		50,000,000.00		
20001001/13010215 Health System Support Grant (GAVI)			2,910,000.00	350,000.00
20001001/13010217 Basic Health CAREs Promotion Fund		1,000,000,000.00		
20001001/13020408 Partnership For Extended Water Supply Sanitation and Hygiene				885,687,130.01
20001001/13020411 Gombe State Malaria Elimination Program		1,400,000,000.00		
20001001/13020412 USAID State2State Activity		100,000,000.00		
21003001/13010201 Grants from Bill and Melinda Gates Foundation (BMG)		50,000,000.00		
17003001/13010201 SUBEB - UNICEF Program				2,361,900.00
2200100100/13000001 UNIDO Small Hydro Power (shp) Project		200,000,000.00		
Total		128,200,000,000.00	28,275,635,848.17	21,602,696,248.04
Note 11 - Proceeds from External Loans				
20001001/14030203 W/Bank Health System Development Programme				417,000,000.00
20001001/14030207 Sustain. Urban Rural Water Supply San & Hygiene (SURWASH) WB		500,000,000.00	1,083,617,834.64	1,426,138,679.05
20001001/14030218 ACreSAL (W/BANK)		4,000,000,000.00	5,291,572,360.99	1,433,169,031.13

20001001/14030209	Bilingual Education Programme (IDB)			45,333,568.88
20007001/14030211	Accelerating Nutrition Results in Nigeria	1,000,000,000.00	1,157,685,689.59	381,247,760.54
20007001/14030212	Immunization Plus and Malaria Progree by Accelerating Covera		1,178,976,463.00	
20007001/14030135	Nigeria CAREs Project	30,000,000,000.00		
20007001/14030206	Inno Dev and Effective in the Acqui of Skills IDEAS Project	1,500,000,000.00	91,814,955.08	227,500,000.00
20007001/14030212	Livestock Productivity and Resilliance support project (W/Ba	1,000,000,000.00	244,925,195.24	194,100,500.84
20007001/14030213	Ease of Doing Business - SEBER (PforR)	500,000,000.00		
20007001/14030214	Nigeria for Women Project (W/Bank)	500,000,000.00		
20007001/14030215	Rural Access to Agricultural Marketing Project (RAAMP)	4,910,000,000.00	797,627,720.00	469,050,210.00
20007001/14030216	Covid-19 Preparedness & Response Project (CO-PREP)	50,000,000.00		
20007001/14030217	Adolescent Girls Initiative for Learning and Empowerment add	200,000,000.00	877,160,700.91	
20007001/14030218	Business Enabling Reforms - SEBER (PforR)	2,000,000,000.00		
Total		46,160,000,000.00	10,723,380,919.45	4,593,539,750.44
Note 12 - Proceeds from Internal Loans				
20007001/14030101	Commercial & Other Bank Loans	2,000,000,000.00		
20007001/14030113	SUBEB Loans			1,204,452,353.76
20007001/14030116	UBA Contract Financing Facility		2,126,400,951.36	14,977,395,933.54
20007001/14030118	GOS Private Bond Proceed		18,800,000,000.00	
20007001/14030121	Carbon Fund for Budget Support	1,000,000,000.00		
20007001/14030122	Bonds	25,000,000,000.00		
20007001/14030125	Green Bond	5,000,000,000.00		
Total		33,000,000,000.00	20,926,400,951.36	16,181,848,287.30
Note 13 - Proceeds from Other Capital Receipts				
20007001/14020201	Local Gov't Contribution to Joint Projects	5,000,000,000.00	5,805,449,396.03	2,380,960,028.95
20007001/14020203	FGN Reimbursement on Capital Project	3,000,000,000.00		1,524,000,000.00
20007001/14020203	Local Gov't Contribution to Higher Education		1,887,518,562.46	1,367,611,236.21
20007001/14020204	Local Government Contribution to GoHealth Program		891,312,753.24	291,546,765.41
20007001/14020207	Domestic Assistance/Donation by Individual/Coporate Bodies		5,253,000.00	
20007001/14020208	Enterprenuership Development Fund [NEDC]		1,500,000,000.00	
Total		8,000,000,000.00	10,089,533,711.73	5,564,118,030.57
Note 14 - Repayment of External Loans				
Foreign Principal - Treasury Bill (Long Term)		5,042,356,700.00	5,042,356,612.39	1,664,899,535.56
Total		5,042,356,700.00	5,042,356,612.39	1,664,899,535.56
Note 15 - Repayment of Internal Loans				
20007001/22060201	Domestic Principal - Longterm Borrowing	50,000,000.00		2,692,427,489.94
20007001/22060202	Bond Repayment			2,101,669,073.19
20007001/22060206	Repayment FGN Bailout to States	914,424,850.00	914,424,844.81	366,922,425.60
20007001/22060207	Repayment of CBN Loan	133,858,250.00	133,858,220.03	186,492,699.80
20007001/22060208	SUBEB Loan Repayment	535,031,750.00	535,031,711.87	669,420,641.89
20007001/22060209	GROCOL - Bond Repayment	1,490,564,860.00	1,490,564,850.91	1,284,134,438.56
20007001/22060210	Repayment of CBN Budget Support Fund			65,341,115.54
20007001/22060212	Repayment of Health Care Intervention Loan	199,304,260.00	199,304,251.55	182,211,551.22
20007001/22060215	Jewel Sukuk - Bond Repayment	2,821,634,850.00	2,821,634,837.17	2,442,899,111.53
20007001/22060216	Repayment of CBN Discounted Cash Reserve Requirement	1,090,540,650.00	1,090,540,637.14	994,569,299.67
20007001/22060217	Repayment of National Housing Loans Facility (Family Homes)	559,934,050.00	559,934,029.43	262,552,290.47
20007001/22060218	Repayment of Contract Financing Facility - [UBA CFF]	4,344,357,610.00	4,344,357,604.20	

20007001/22060220	Repayment of GOS Private Bond	971,349,500.00	971,349,465.31	
20007001/22060221	Domestic Principal - Shortterm Borrowing	5,000,000.00		
Total		13,136,000,630.00	13,061,000,452.42	11,248,640,137.41
Note 16 - BTL Receipts				
20007001/22080001	Deposit			21,774.10
20007001/22085005	Retention		3,190,934,903.18	
20007001/22080020	WHT to FIRS / GSIRS		1,743,288,869.63	1,742,678,991.39
20007001/22080030	VAT to FIRS		3,271,784,620.20	3,469,920,246.01
20007001/22080050	Loan Deduction from Salary & Other Deduction for Payroll			4,724,821,990.80
20007001/22080070	Returned Salary		143,444,401.09	107,529,860.50
20007001/22080080	Returned Pension		630,995,715.95	5,394,584.63
20007001/22080090	National Housing Fund (NHF) - Deduction			1,073,543.83
20007001/22080120	Refund of Deduction @ Source - CBN			269,917,786.74
20007001/22080130	Refund of Deduction @ Source - Bailout			539,835,573.54
20007001/22080140	Stamp Duty to FIRS / GSIRS		493,722,476.70	506,686,866.61
20007001/22080160	Return of Un presented Cheque		12,391,654.32	721,215.02
20007001/22080180	Refund of Deduction @ Source - Health Care Intervention			325,029,807.72
20007001/22080190	Vetting of Contract Fees			469,883,359.29
20007001/22080200	APC Secretariat		166,380,588.52	63,750,000.00
20007001/22080240	Refund of Deduction @ Source - CBN Cash Reserve Requirement			2,304,329,907.36
Total			9,652,943,229.59	14,531,595,507.54
Note 17 - BTL Payments				
20007001/22080010	WHT Due to FIRS / GSIRS		293,947,914.04	1,297,327,532.03
20007001/22080020	VAT Due to FIRS		372,490,782.21	2,307,498,626.82
20007001/22080040	Loans Deduction from Salary		68,282,973.81	118,938,780.91
20007001/22080070	Returned Salary		663,008,412.65	171,739,697.15
20007001/22080080	Returned Pension		589,454,885.34	61,372,167.64
20007001/22060207	Deduction @ Source CBN			269,917,786.74
20007001/22020206	Deduction @ Source Bailout			539,835,573.54
20007001/22080140	Stamp Duty Due to FIRS / GSIRS		168,778,907.98	359,060,675.80
20007001/22080170	Deduction @ Source Health Care Intervention			325,029,807.72
20007001/22080190	Vetting of Contract Fees			308,228,760.82
20007001/22080200	Deduction @ Source Ecological Fund Deduction		362,357,485.78	834,182,229.90
20007001/22080202	Deduction @ Source CBN Differentiated Cash Reserve Requireme			2,304,329,907.36
20007001/22080203	Deduction @ Source National Housing Loan Facility (Family H			(0.01)
20007001/22080204	Deduction @ Source Refund of Paris Club Deduction			300,738,140.70
20007001/22080205	Refund of IGR Sweep Back - Gombe State LGAs			1,390,205,657.93
20007001/22080206	Refund of IGR Sweep Back - Amashpay Ltd [Hospitals]		11,711,974.20	23,781,685.75
20007001/22080207	Refund of IGR Sweep Back - Drug Revolving Fund [MOH]		5,243,098.00	21,900,813.00
20007001/22000001	Imprest			2,118,120,215.23
20007001/20000001	Motor Vehicle Advance - Gombe State			3,654,594.59
20007001/20000008	National Housing Fund (NHF)		19,503,219.58	241,866,069.17
20007001/20000009	Miscellaneous Payment			638,325,567.78
20007001/20000010	Overpayment			5,002.65
20007001/20000100	Transfer to Local Govt. Joint Fund - LGJF		1,038,243,108.49	
20007001/20000200	Transfer iro Contract Financing Facility - [Zenith CFF]		3,188,663,936.78	

20007000/12010001	10% Withholding Tax on Rent		32,517,392.09		35,960,483.50
20007001/12010002	5% Withholding Tax on Contracts		191,405,773.27		132,319,679.33
20007001/12010003	5% Value Added Tax (VAT)		451,925,393.82		174,911,700.42
20007001/12010004	Withholding Tax on Contracts (PLC)		47,461,282.51		713,599.89
20007001/00000005	Stamp Duty		15,275,172.23		28,561,855.24
20007001/00000006	Local Govt Pension Board Multipurpose Coops Society		5,231,171.08		5,398,287.03
20007001/00000007	Gombe Sports Comm (Ja emje Cooperative Society)				9,010,467.97
20007001/00000008	G20 Multipurpose Cooperative Society Ltd		317,514,701.81		52,260,262.86
20007001/00000009	Amana GMC Multipurpose Cooperatives Society		1,502,512.32		87,600.00
20007001/00000010	Treasury Staff Multipurpose Cooperative Society		161,184,972.98		45,261,370.80
20007001/00000011	ANFEA Multipurpose Cooperative Society savings		5,064,911.51		3,397,240.68
20007001/00000012	SON & MW Multipurposecooperative Savings Scheme		8,134,948.41		19,751,786.46
20007001/00000013	BOIR Multipurpose savings		16,108,613.33		4,556,643.91
20007001/00000014	BPB Multipurpose Cooperatives Savings sheme				5,000.00
20007001/00000015	Labour/Ashdene 500Housing Units Loan		7,365,623.96		8,533,824.63
20007001/00000016	Library Board Multipurpose Cooperative Society		5,675,441.85		1,756,334.28
20007001/00000017	GSADP Multipurpose Savings Scheme		2,801,770.67		2,010,342.52
20007001/00000018	Gombe State Medical Lab Multipurpose		25,169,306.57		24,763,354.42
20007001/00000017	GSCS Multipurpose Savings		27,091,764.00		26,392,981.94
20007001/00000020	Ministry of Education Multipurpose Savings		121,305,766.39		63,281,256.53
20007001/00000021	GSIPPC LTD		152,016.66		1,496,250.00
20007001/00000022	Credit Direct Ltd		745,592,659.47		913,661,280.58
20007001/00000023	ANCOPS Welfare Scheme		2,817,594.53		3,089,315.92
20007001/00000024	State Audit Multipurpose Cooperative Society		1,210,161.27		435,228.54
20007001/00000025	NASU SUBEB		358,703.93		901,736.32
20007001/00000026	GOMSDOCS Multipurpose Cooperatives Society		28,179,207.80		25,610,000.00
20007001/00000027	Nigerian Society of Phisiotheraphy (NSP)		453,000.00		633,000.00
20007001/00000028	Sharia Court of Appael Staff Multipurpose Coops Society		3,289,866.17		2,853,791.22
20007001/00000030	Shongom Micro Finance Bank		3,052,000.00		
20007001/00000032	FMBN Home Renovation Loan Scheme		540,933,460.77		464,201,776.29
20007001/00000033	Treasury Women Association Gombe (TREWAG)		7,027,031.14		3,881,000.00
20007001/00000034	Gadam Community Development Association (GACDA)		1,338,100.00		1,249,400.00
20007001/00000035	Unioin Deductions Tertiary Institutions		73,664,768.97		41,118,079.33
20007001/00000036	Nigerian Medical & Dental Association		4,723,616.23		9,870,000.00
20007001/00000037	MWR Multipurpose Savings		96,376,861.10		69,741,400.00
20007001/00000039	Min For Local Govt Multipurpose		16,873,654.97		11,444,400.00
20007001/00000041	NUT Multipurpose Cooperative Savings Scheme		154,674,305.54		81,943,587.36
20007001/00000041	Women Multipurpose Cooperative Society (S/Audit)		572,450.89		
20007001/00000042	Radio & Television Multipurpose Savings Scheme		9,384,810.00		11,286,600.00
20007001/00000043	SAU Multipurpose Savings Scheme		5,858,764.67		4,426,987.67
20007001/00000044	TSC Multipurpose Multipurpose Cooperatives		4,506,004.95		4,823,480.58
20007001/00000046	High Court of Justice Multipurpose		17,326,203.51		4,150,833.34
20007001/00000061	A.A.E.U.N . Agric & Allied		7,915,653.28		7,316,904.88
20007001/00000062	A.U.P.C.R.E		16,037,050.78		16,637,526.08
20007001/00000063	ICPAN Contribution		143,350.00		29,500.00
20007001/00000065	AMLS Association of Medical		973,176.64		5,334,000.00
20007001/00000066	Association of National Accountants of Nigeria (ANAN)		2,518,730.59		1,144,000.00
20007001/00000067	Association of Senior Civil Servant of Nigeria (ASCSN)		12,448,934.99		15,708,908.08
20007001/00000068	Deduction of 10% from Basic Salary				3,433,860.91
20007001/00000069	Estate Rent Deduction		4,220,508.99		90,000.10
20007001/00000070	GOFCD A		13,904,251.76		124,500.00
20007001/00000071	Hotels & Personal S. Workers		4,225,884.86		686,748.67

20007001/00000072	Islamic Health Student Association		5,976,956.17	1,952,963.24
20007001/00000073	Islamic Medical Association Gombe		45,235,711.40	13,703,240.27
20007001/00000074	Judiciary Staff Union of Nigeria (JUSUN)		13,225,857.90	15,573,228.13
20007001/00000075	M.H.W.U.N. Medical Health		41,557,065.30	38,602,069.91
20007001/00000076	Magistrate Union		3,706,739.01	1,625,400.00
20007001/00000077	Medical student Levy		2,379,542.53	1,992,000.00
20007001/00000078	N.A.N.M. National Association of Nurses & Midwives		216,298,545.69	140,950,717.86
20007001/00000079	N.A.R.D National Ass of Residence Doctors		3,547,000.00	4,654,000.00
20007001/00000080	NASU (Library) Non Academic		1,319,133.17	1,246,561.48
20007001/00000081	NASU Non Academic		48,899,055.48	20,800,316.10
20007001/00000082	Nigerian Veterinary Medical Ass		567,000.00	1,540,808.90
20007001/00000083	N.C.S.U Nigerian Civil Service Unioin		3,479,894.47	38,622,992.74
20007001/00000084	NUCTSAS		4,705,733.09	5,013,804.64
20007001/00000085	Permaceuticals Society of Nigeria [PSN]		4,788,182.00	1,623,303.00
20007001/00000086	Paliamentary Staff Association		2,808,737.32	4,069,018.58
20007001/00000087	Printing workers		2,200,975.73	1,922,328.04
20007001/00000088	RATTAWU		19,066,228.83	3,579,022.86
20007001/00000090	NLC 10% Deduction		189,274,962.35	18,263,059.60
20007001/00000091	NLC Loan			1,331,466.67
20007001/00000092	Nigerian Union of Pensioners		39,246,697.66	38,001,783.15
20007001/00000094	Ass of Retired Permanent Secretaries		6,725,190.33	6,742,842.35
20007001/00000095	Radiographers Association Of Nigeria		3,942,546.51	2,029,424.76
20007001/00000096	SSG Office Cooperative Society		11,012,474.98	6,113,222.45
20007001/00000097	Civil Service Commission Staff Multipurpose Cooperative Soc		13,598,450.00	10,413,450.00
20007001/00000098	APC SECRETARIAT		112,129,076.68	93,645,989.60
20007001/00000099	Iman Multipurpose Cooperative Society (IMCS)		67,708,461.07	58,306,914.12
20007001/00000100	Fauwabs Services Limited		247,496,784.02	81,726,827.54
20007001/00000101	Contributory Health Care LGA/LEA (GoHEALTH) Deductions		2,227,759,667.17	24,000.00
Total			13,343,832,670.98	18,337,732,468.11
Note 18 - Cash and Bank Balances				
20007001/31010101	Access Bank - FAAC Account		2,042,191,607.81	1,284,421,261.96
20007001/31010106	Access Bank - Salary		24,165.12	24,165.12
20007001/31010107	Access Bank - Bond Poject Acct		9,110,064.56	8,210,064.56
20007001/31010109	Access / Diamond - Operational Account		3,233,641.81	3,233,641.81
20007001/31010110	Access / Diamond Bank - Fertilizer		615.00	615.00
20007001/31010113	Eco Bank - Operational Acct 1772000707		599,994,625.00	
20007001/31010114	Eco Bank - Operational Acct II 3142043299		599,986,546.90	999,997,339.90
20007001/31010115	Fidelity Bank (FSB) - Ecological Fund Acct 5030011953		35.25	34.90
20007001/31010119	GTB - FAAC Account		299,999,982.80	299,999,982.80
20007001/31010120	GTB - Salary		161,136,864.12	
20007001/31010122	Jaiz Bank - Revenue Account 0000518408		103,447,525.73	25,017,183.40
20007001/31010124	Keystone (PHB) Bank - Operational Account 1001149996		2,107,361,758.47	1,346,065,047.69
20007001/31010125	Polaris Bank - Motor Vehicle Loan Account 1750011103		199,983,303.20	156,128,168.12
20007001/31010128	UBA - TSA ACTIVE LIST ACCT		2,096,425.70	2,096,425.70
20007001/31010129	UBA - Joint Capital Project Account		46.60	46.60
20007001/31010130	UBA - TSA DORMANT LIST ACCT		198.44	86.86
20007001/31010133	Union Bank - Primary Education Intervention Acct 0015688249			53.75
20007001/31010136	Unity Bank - Tudun Hatsi Acct 0004843508		3,358,453,383.08	1,055,164,481.38

20007001/31010138	Unity Bank - FAAC Account 0001253960		32.46	32.46
20007001/31010139	Zenith Bank - Higher Education Account 10124464		199,999,709.47	199,999,752.47
20007001/31010140	Zenith Bank - H/Education II		(34,186.51)	(34,186.51)
20007001/31010143	Zenith Bank - NNPC Account 1011066126		7,304,113,076.85	1,952,921,863.68
20007001/31010144	Polaris Bank - Operation Account 1750028697		39,398.77	1,235,062,041.77
20007001/31010146	Diamond Bank- Police Reform Fund Account		6,195.88	6,195.88
20007001/31010148	Jaiz Bank - Operational Account 0000362278		799,291,205.59	298,869,468.76
20007001/31010149	Union Bank- ADRF Account 0042174270		50,271.37	50,271.37
20007001/31010151	GTB VAT Account		134,176,511.29	2,310,903,826.43
20007001/31010153	Access Bank - Fertilizer Account		38.25	38.25
20007001/31010154	Access Bank - Excess Crude Oil Account		57.12	57.12
20007001/31010155	Access - Fiscal Sustainability Plan Account		7,506.64	7,506.64
20007001/31010156	Access - Foreign Loan Interest Refund Account		19,930.25	19,930.25
20007001/31010158	Polaris Bank - Fertilizer Account 1790269445		29,214,279.00	29,214,279.00
20007001/31010159	Sterling - Operation Account 0065613914		3,145,288.15	2,105,191,556.70
20007001/31010160	UBA - FAAC Account 1022218217		(3,780,241,925.39)	3,748,557,381.67
20007001/31010161	UBA - Salary Account 1022341339		604,610,830.65	312,592,796.70
20007001/31010163	Heritage Bank - Operation Account		1,062,520,546.38	1,062,520,546.38
20007001/31010164	Fidelity Bank - SUBEB Account 5030111688		603,704,576.78	103,709,955.78
20007001/31010165	UBA - COVID 19 Support Account		1,078,983.48	1,078,983.48
20007001/31010166	Unity Bank - Operation Account 0046634803		1,019,728,031.76	648,423,358.03
20007001/31010167	Unity Bank - SFTAS Capital Project Account 004411		28,637.56	37,904,449.19
20007001/31010168	Access Bank - COVID 19 Support Account		77,111.86	77,111.86
20007001/31010169	FCMB - Operation Account		50,142,428.39	
20007001/31010170	Union Bank - Operation Account 0139839888		9,073,982.24	151,992,155.41
20007001/31010171	UBA - Gombe State Liability Account		3,803,091.61	3,803,091.61
20007001/31010172	Taj Bank - Operation Account 0001802718		2,038,366,176.77	1,500,004,479.50
20007001/31010173	Keystone - SUBEB Account 1012350976		71,991,942.00	297,461,203.65
20007001/31010174	UBA - Ecological Fund Account		185,018,875.66	739,210,566.90
20007001/31010176	Keystone - GME Investment Account 1012698704		2,393.24	2,393.24
20007001/31010177	Access - GME Investment Account 1591314415		2,118,664,445.13	1,218,667,651.88
20007001/31010178	FCMB - GME Investment Account 9136391010		240,725,733.67	1,649,998,828.75
20007001/31010179	First Bank - GME Investment Account 2041914829		1,609,993,653.20	909,994,717.45
20007001/31010181	Stanbic IBTC - Operation Account - 0046728558		2,173,020,914.15	200,000,000.00
20007001/31010182	Access - GSOAG Investment Account 1534440764		428,825,182.97	219,811,674.97
20007001/31010183	Union Bank - Gombe State Treasury Account 0015		550,003,064.84	550,002,813.44
20007001/31010184	UBA - Jewel Sukuk Bond Acct		15,501,091.91	15,501,091.91
20007001/31010185	Taj Bank - Housing Project Account 0002143609		441,303,957.56	1,220,118,322.17
20007001/31010186	Sterling - GSOAG Investment Account 0088065453		1,600,000,285.50	600,000,135.50
20007001/31010187	First Bank - GSOAG Investment Account 20431925		99,993,111.40	699,997,303.90
20007001/31010188	Keystone - Account II - 1013047392		(14.84)	150,000,000.00
20007001/31010189	Unity Bank - Operation Acct II 0058433375		202,063,769.54	302,063,827.54
20007001/31010190	First Bank NG -CARES Account 2041308231		30,883,504.32	2,900,905,336.83
20007001/31010191	Zenith Bank - VAT Account 1229223225		7,058,860,589.90	
20007001/31010192	Sterling - Alternative Bank Opr Account 050574207		599,999,845.52	
20007001/31010193	UBA - Special Infrastructure Intervention Acct 102		6,188,039,430.92	
20007001/31010203	Call Deposit - Polaris Bank Plc		2,032,590,714.87	
20007001/31010204	Call Deposit - Eco Bank Plc		82,000,000.00	82,000,000.00
20007001/31010205	Call Deposit - Unity Bank Plc		242,539,775.00	242,539,775.00
20007001/31010207	Call Deposit - Heritage Bank Plc		250,000,000.01	250,000,000.01
20007001/31010208	Call Deposit - First Bank Plc		3,668,918,750.00	68,918,750.00
20007001/31010209	Call Deposit - FCMB Plc		2,000,000,000.00	

20007001/31010210	Call Deposit - Union Bank Plc		150,000,000.00	
20007001/31010211	Call Deposit - Sterling Bank Plc		207,774,373.40	500,000,000.00
20007001/31010212	Call Deposit - Jaiz Bank Plc		200,000,000.00	200,000,000.00
20007001/31010213	Call Deposit - UBA Nig. Plc		900,000,000.00	900,000,000.00
20007001/31010214	Call Deposit - United Capital Asset Management Lt		43,800,000,000.00	
20007001/31010215	Call Deposit - Zenith Bank Plc		6,000,000,000.00	
20007001/31010216	Call Deposit - Cedrus Asset Management Ltd		3,000,000,000.00	
61005001/31020101	Millennium Development Goals (MDG's Office) - Polaris Bank		150,000.00	
61005001/31020105	Millenium Development Goals(MDG) Access Bank		29,797.84	29,797.84
61001001/31020101	Office of the S S G - Unity Bank			61.00
23004001/31020101	Gombe Media Corporation - UBA		50.00	901,524.23
23004001/31020101	GMC- FCMB Revenue Account		10,651,263.24	242.95
23004001/31020103	GMC- Unity Bank Revenue Account		1,922.90	2,051.90
15001001/31020102	Livestock Prod and Resi Suport Proj - (L-PRESS) Zenith Bank		17,471,703.65	32,068,266.07
15001002/31020101	Cash & Bank - Gombe State Fertilizer Company		3,000,000.00	3,000,000.00
15105001/31020102	Sterling Bank - NG CARES Result Area 2		341,209,920.57	70,716,688.22
20001001/31020101	Ministry of Finance - Zenith Bank			10,158.13
3800100100/31020102	Budget Office - Stanbic IBTC Capital Poject Accou		51,533,547.36	17,320,660.49
20007001/31020100	Office of Account General - UBN Ops Acct - 208102			0.19
20007003/31020100	ST Gombe - Unity Bank Transit Account - 25498508		29,557,596.67	
20007003/31020100	ST Gombe Access Bank Operation Acct A/C NO 069		2,376,040,608.61	152,413,160.81
20007003/31020107	ST Gombe GTB Account NO 0899650183		2,053,610,741.67	
20008001/31020109	UBA Revenue		675,396.48	774,779,323.30
20008001/31020113	Access Bank - Revenue Account		409,076,153.73	293,590,064.50
22001001/31020102	Stanbic IBTC - NG CARES Result Ares 3		274,510,678.95	54,617,706.05
22018000/31020101	Gombe State Property Dev. Company - Access Ban		5,578,371.82	
34001001/31020102	Rural Access and Agricultural Marketinf Proj (RAAN		13,594,080.52	8,484,780.06
34001001/31020103	Rural Access and Agricultural Marketing Proj (RAA			8,484,780.07
34001001/31000000	Gombe State Transport Services - Unity Bank Reve			246,032,295.00
52001001/31020102	Surwash - Zenith Bank IPF Account		32,645,528.10	5,614,090.51
52001001/31020103	ACReSAL PolarisBank - Draw Down Account NO 40		87,899,018.01	74,116,565.32
52001001/31020104	ACReSAL Taj Bank - Counter Part Account NO 0002		11,629,405.46	536,337,345.22
52001001/31020105	Surwash - P for R Account (GOSEPA)		12,272,019.43	
52102001/31020101	Gombe State Water Board - Zenith Bank			13.48
52102001/31020103	Fidelity Bank - Surwash P for R Account		11,449,435.85	
52103001/31020100	FCMB - Rural Water Sup & San Agency RUWASSA (		13,175,452.78	316,426,180.08
52103001/31020100	Water and Sanitation ADF Account			(376,800.75)
18011001/31020101	Judicial Service Commission - Unity Bank			11.25
13001001/31020104	Ministry of Youth - Stanbic IBTC YESSO Account		59,409,523.90	120,504,531.97
13001001/31020105	Sterling Bank AC NO 0089062916 NG CARE (SSTU)		4,799,047.91	42,521,741.54
13001001/31020106	Sterling Bank AC NO 0068393534 NG CARE (TGT) F		25,985,089.66	1,969,215.01
13001001/31020107	Zenith Bank AC NO 1015693816 NG CARE (JPW)		54,284,593.55	44,080,000.56
13055001/31010101	Cash Book - Comm & Social Dev.		15,687,146.87	5,665,611.46
17001001/31020103	UBA Gombe State IDEAS Draw Down Account		3,287.73	360,978.75
17001001/31020104	AGILE - Union Bank Draw Down Account		25,555,475.84	
17003001/31020104	SUBEB - Sterling Bank Matching Grant Acct		211,623,109.13	211,623,109.13
17003001/31020105	SUBEB - Zenith Bank Special Education Acct		126,350.87	126,350.87
17003001/31020107	SUBEB - Eco Bank Teachers Proffessional Dev Acct		11,842,895.55	112,922,618.49
17003001/31020108	SUBEB - First Bank UNICEF Assited Funds Acct.		391,053.94	391,046.94

17003001/31020109	SUBEB - Sterling Bank 2% CPM & Quality Assurance		65,857,073.14	56,154,774.62
17003001/31020111	SUBEB - Keystone Bank Matching Grant Acct		2,751,092,283.73	2,106,961,348.12
17003001/31020112	SUBEB/BESDA - Zenith Bank Advanced Account		772,844.82	773,052.82
17003001/31020113	SUBEB/BESDA Zenith Bank Result Account		279,412,973.33	3,014,485,403.04
63019001/31020101	College of Education Billiri - Unity Bank Operational		18,622,719.48	
63019001/31020102	College of Education Billiri - Unity Bank Revenue Acc		2,820,994.80	10,987,661.32
63020001/31020101	Gombe State University - Cash & Bank		(43,488,023.80)	(6,052,014.55)
63018001/31020101	State Polytechnic Bajoga - FCMB Bank Subvention		2,776.18	735,185.65
63018001/31020102	State Polytechnic Bajoga - FCMB Bank Rev Acct		708,418.27	280,617.81
63018001/31020103	State Polytechnic Bajoga - Union Bank Subvention		313,414.94	
21001001/31020102	MOH - GTB- Gombe Basic Health Care Provision Fund		137,513.94	137,513.94
21001001/31020104	MOH/UBN- ANRIN Counterpart Project Account		18,100,755.43	18,100,755.43
21001001/31020105	MOH/UBN- ANRIN Draw Down SPHCDA Account		178,729,806.89	75,019,652.45
21001001/31020106	MOH/UBN- ANRIN Draw Down SPIU Account		61,197,789.89	3,310,224.75
21001001/31020107	Sterling Bank AC NO 0077050859 CoPREP Project		129.00	77,906,593.53
21003001/31020103	Union Bank - Immunization Plus and Malaria Project		38,462,523.50	
21016001/31020101	SHT - First Bank - Revenue Account		10,950,758.38	602,718.98
21016001/31020102	SHT - First Bank - Operational Account		17,351,059.98	
34004001/31020101	Gombe State Road Maint. Agency - Zenith Bank 10			0.01
26006001/31000102	College for Legal & Islamic Studies Nafad - Micro Finance		234,800.00	1,272,000.00
26006001/31020102	College for Legal & Islamic Studies Nafada - First Bank		5,762,465.42	5,865,894.42
26006001/31020102	College For Legal & Islamic Studies Nafada Union Bank		31,517,215.45	
26006001/31020104	College for Legal & Islamic Studies Nafad-Taj Bank		153,023,931.10	3,568,792.63
52002001/31020101	Taj Bank- Gombe Goes Green (3G)		4,821.14	10,081.59
1103500300/30100101	Gombe State Joint Project Dev Agency - UBA Cap		363,987,666.83	277,574,518.16
1103500300/30100103	Gombe State Joint Project Dev Agency - GTB Don		118,624,837.98	
1103500300/30100004	GSJPD GT Bank Capital Project Account		2,506,715.79	
21103001/31020102	Stanbic IBTC Bank Rev Acc Gme State Contr Hlth Care			5,001,754.91
20053001/31020101	GROCOL - Cash Book - UBA Mrk Branch - Infrastructure		116,808,587.41	320,451,649.65
20053001/31020103	Grocol Revenue Account		47,282,050.35	
Total			116,145,828,182.74	43,929,213,331.14



ANNUAL REPORT 2024

NOTE TO

STATEMENT OF ASSETS AND LIABILITIES

GOMBE STATE GOVERNMENT				
NOTES TO ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER 2024				
Description	Note	2024		2023
		Actual		Actual
		₦		₦
Note 19 - Treasuries and Banks				
Central Accounts Cash Books		43,184,834,352.85		32,556,971,411.56
Fixed Deposits		62,533,823,613.28		2,243,458,525.01
MDAs Cash Book Balances		10,427,170,216.61		9,128,783,394.57
Total		116,145,828,182.74		43,929,213,331.14
Note 20 Investments				
20007001/31090101 Access Bank Plc		3,421,530.00		3,535,581.00
20007001/31090102 Aviation Development Company		10,250.00		10,250.00
20007001/31090103 Afriprint Nigeria Plc				38,725.00
20007001/31090104 A. G. Leventis Nigeria Plc				17,902.56
20007001/31090105 African Petroleum Plc				1,775,081.40
20007001/31090107 Baica Insurance Plc				12,812.50
20007001/31090108 Benue Cement Plc		7,459,130.00		8,334,767.00
20007001/31090109 Berger Paints Nigeria Plc		2,163,644.00		1,217,049.75
20007001/31090110 D. N. Mayer Plc		54,606.96		133,518.47
20007001/31090111 Dunlop Nigeria Plc		52,061.20		52,061.20
20007001/31090112 Evans Medical Plc				42,558.00
20007001/31090113 First Bank Plc		6,601,417.90		280,519.80
20007001/31090114 Foot Wears Ass. Man & Distribution Plc				7,380.00
20007001/31090115 Flour Mills Nigeria Plc		11,369,294.00		33,763,942.80
20007001/31090116 Fidelity/FSB Plc				3,905,087.85
20007001/31090117 FCMB (Former Fin Bank Nigeria) Plc		5,937,241.50		2,483,356.46
20007001/31090118 IPWA Nigeria Plc		7,995.00		7,995.00
20007001/31090119 Uniliver Nigeria Plc		540,761.20		519,274.00
20007001/31090120 Mobil Oil Nigeria Plc				700,416.00
20007001/31090121 National Salt Co. Plc				9,529,977.60
20007001/31090122 Nigeria Aviation Hand. Co. Plc		1,375,907.04		2,256,970.32
20007001/31090123 Niger Insurance Co.		11,237.80		34,708.60
20007001/31090124 Nigerian Ropes				152,243.68
20007001/31090125 Con Oil Plc				8,147,308.00
20007001/31090126 PZ Industries Plc				1,906,268.30
20007001/31090127 Royal Exchange Assurance		2,063,997.28		6,693,472.72
20007001/31090129 MRS Oil Nig. (Former Texaco) Plc		2,003,010.00		409,476.60
20007001/31090130 Total Nigeria Plc				3,684,205.70
20007001/31090131 UAC Nigeria Plc		1,561,346.00		10,268,246.00
20007001/31090132 Union Bank Plc				1,554,832.90
20007001/31090133 United Nigeria Textile Plc				171,535.10
20007001/31090134 UTC Nigeria Plc				63,774.00

20007001/31090135	Unity Bank Plc			22,927,908.06
20007001/31090137	Wiggings Teapes Nig. (WTN) Plc			13,145.50
20007001/31090138	U. B. A. Plc	3,228,510.00		2,505,360.00
20007001/31090139	Oando Plc	67,706,208.00		45,663.02
20007001/31090140	Energy Master Fund	285,305.00		285,305.00
20007001/31090141	Alind Nigeria Ltd	11,572,900.00		11,572,900.00
20007001/31090142	Basic Tannery & Leather Work	676,678.00		676,678.00
20007001/31090100	Kapital Insurance Co. Ltd			136,653,693.12
20007001/31090100	Doman Long Amalgamated Co.	2,732,160.00		2,732,160.00
20007001/31090100	Lion African Insurance	1,578,139.00		1,578,139.00
20007001/31090100	Sterling Civil Engineering	2,167,898.00		2,167,898.00
20007001/31090100	Finsurance (Yankari Insurance Co.) Ltd	16,734,093.00		16,734,093.00
20007001/31090100	International Computers Nigeria	82,000.00		82,000.00
20007001/31090100	Kaduna Textile Ltd			6,624,907.00
20007001/31090100	Yankari Saving & Loans Ltd	5,381,250.00		5,381,250.00
20007001/31090100	Gamakai Community Bank			61,500.00
20007001/31090100	Garu Community Bank	315,853.00		315,853.00
20007001/31090100	Gombe Community Bank Ltd	76,504.00		76,504.00
20007001/31090100	Azare Community Bank Ltd	20,500.00		20,500.00
20007001/31090100	Misau Community Bank Ltd	20,500.00		20,500.00
20007001/31090100	Bajama Community Bank Ltd	20,500.00		20,500.00
20007001/31090100	Maiwa Mechanized Farm	38,048.00		38,048.00
20007001/31090100	Savannah Sugar Co. Ltd			92,058,841.20
20007001/31090100	Salama Steel Structure Ltd	2,436,866.00		2,436,866.00
20007001/31090100	Urban Development Bank Ltd	2,116,120.00		2,116,120.00
20007001/31090100	Grains Processing Co. Ltd	2,693,452.00		2,693,452.00
20007001/31090100	Superco (Nigerian Asbestors) Ltd			1,383,750.00
20007001/31090100	N. N. D. C.			8,650,000.00
20007001/31090100	Bauchi Publishing & Printing Company	6,049,632.00		6,049,632.00
20007001/31090100	Gombe Sugar Co. Ltd			300,000,000.00
20007001/31090100	Niko Plastic	30,596,010.00		30,596,010.00
20007001/31090100	Gypsum Company of Nigeria	15,000,000.00		15,000,000.00
20007001/31090100	Ascom Travel Agency Ltd	20,000,000.00		20,000,000.00
20007001/31090100	Sterling Bank Plc	984,581.70		959,173.14
20007001/31090100	Diamond Bank			217,694.40
20007001/31090100	Lafarage WAPCO Plc	659,141.70		43,782,228.60
20007001/31090172	Afriland Properties Plc	9,025.50		9,025.50
20007001/31090173	Wapic Insurance Plc			45,430.56
20007001/31090174	UBA Capital Plc	3,935,118.00		714,819.60
20007001/31090175	Africa Prudential	76,998.00		
20007001/31090176	Unity Capital Assurance Plc	420,000.00		
20007001/31090177	New Nigeria Development Company Ltd	8,650,000.00		
Total		250,897,420.78		838,958,846.01
Note 23 46010101 Consolidated Revenue Fund				
Opening Balance		38,456,319,427.57		13,033,825,370.70
Add/(Less) Net Recurrent Surplus/(Deficit)		71,501,469,324.25		25,422,494,056.87
Closing Balance		109,957,788,751.82		38,456,319,427.57

Note 24 46010102 Capital Development Fund			
Opening Balance		5,472,893,903.57	22,816,925,482.52
Add/(Less) Net Capital Surplus/(Deficit)		715,145,527.35	(17,344,031,578.95)
Closing Balance		6,188,039,430.92	5,472,893,903.57
Note 25 Internal Loans Principal			
20007001/41030110 CBN Loan Bailout to States			4,029,292,373.21
20007001/41030111 FGN Loan I			8,329,831,632.04
20007001/41030116 FGN Budget Support Facility			21,154,798,954.44
20007001/41030122 Health Care Loan UBA Principal		1,427,634,114.17	1,626,938,365.72
20007001/41030100 3rd Bond GROCOL Principal		2,204,549,751.37	3,695,114,602.28
20007001/41030124 SME Loan Principal		1,281,123,128.72	1,281,123,128.72
20007001/41030128 UBA CFF Principal		11,518,007,067.39	13,735,963,720.23
20007001/41030129 UBA Jewel Sukuk Bond		17,303,141,236.43	20,124,776,073.60
20007001/41030130 Family Homes Loans		4,177,513,680.10	4,737,447,709.53
20007001/41030131 CBN DCRR Loan		12,526,756,547.72	13,617,297,184.86
20007001/41030132 FGN Bridging Finance Facility			18,043,082,742.84
20007001/41030133 Keystone SUBEB Loan 2023			535,031,711.87
20007001/41030134 GOS Private Bond Principal		17,828,650,534.69	
20007001/41030135 FGN Reconciled Debts(BSFECABridg FinBC		3,813,372,831.27	
20007001/41030121 Federal Mortgage Bank		707,712,500.00	707,712,500.00
Total		72,788,461,391.86	111,618,410,699.34
Note 26 Internal Loans Interest			
20007001/41030110 CBN Loan Bailout to State Interest			3,050,847,119.76
20007001/41030111 FGN Loan I Interest			5,829,497,515.98
20007001/41030119 CBN Budget Support Interest			32,737,649,886.04
20007001/41030100 3rd Bond GROCOL Interest		1,567,961,615.36	2,115,563,790.63
20007001/41030122 Health Care Loan UBA Interest		225,840,610.58	324,342,398.91
20007001/41030128 UBA CFF Interest		2,371,620,911.85	4,594,322,899.39
20007001/41030129 UBA Jewel Sukuk Bond		4,806,286,621.86	7,779,033,910.23
20007001/41030130 Family Homes Loans		1,304,339,819.63	1,940,574,019.25
20007001/41030131 CBN DCRR Loan		5,407,710,348.87	6,579,788,984.45
20007001/41030132 FGN Bridging Finance Facility			34,692,640,470.79
20007001/41030133 Keystone SUBEB Loan 2023			42,225,889.86
20007001/41030134 GOS Private Bond Interest		19,202,380,528.99	
Total		34,886,140,457.14	99,686,486,885.29
Note 27 External Loans			
External Loan Schedule (USD)			
Comm Based Agric & Rur Dev Prj		2,480,807.53	
Inclusive Basic Service Delivery		500,125.17	
The Inclusive Basic Service Delivery		419,254.45	
Gombe State Nig For Women Prog		15,996,012.40	
Community & Social Development		3,687,336.86	
Gombe St. Nat Prog for Food Security		2,282,171.45	

Health System Fund		2,684,178.26		
HIV/AIDS IDA World Bank		1,517,700.42		
FADAM II		3,790,249.43		
HSDP II		2,865,787.84		
Malaria Control		4,389,593.78		
National FADAMA III		2,895,136.09		
Malaria Cont Booster Add Fin		1,433,355.59		
2nd HIV/AIDS (IDA World Bank		4,051,180.07		
Total		48,992,889.34		
Exchange rate is N1 535.32 to 1\$				
External Loan Schedule (USD)				
Comm Based Agric & Rur Dev Prj		3,808,835,355.09		
Inclusive Basic Service Delivery		767,852,563.35		
The Inclusive Basic Service Delivery		643,690,076.29		
Gombe State Nig For Women Prog		24,558,971,844.43		
Community & Social Development		5,661,244,913.20		
Gombe St. Nat Prog for Food Security		3,503,865,254.58		
Health System Fund		4,121,074,666.11		
HIV/AIDS IDA World Bank		2,330,156,988.86		
FADAM II		5,819,248,719.10		
HSDP II		4,399,903,606.81		
Malaria Control		6,739,434,543.45		
National FADAMA III		4,444,962,606.57		
Malaria Cont Booster Add Fin		2,200,660,621.52		
2nd HIV/AIDS (IDA World Bank		6,219,860,940.70		
Total		75,219,762,700.06		
Exchange rate is N1535.318380 to 1 \$				
Note 28 Outstanding Pension & Gratuities				
20007001/41030119 Outstanding Pension & Gratuities 2019		1,435,635,339.45		1,435,635,339.45
20007001/41030120 Outstanding Pension & Gratuities 2020		2,309,363,349.45		2,309,363,349.45
20007001/41030121 Outstanding Pension & Gratuities 2021		2,048,003,277.63		2,048,003,277.63
20007001/41032022 Outstanding Pension & Gratuities 2022		2,329,882,377.57		2,329,882,377.57
20007001/41030123 Outstanding Pension & Gratuities 2023		2,342,728,200.10		2,342,728,200.10
20007001/41030100 Outstanding Pension and Gratuity 2024		2,279,253,174.21		
Total		12,744,865,718.41		10,465,612,544.20
Note 29 Outstanding Contractual Obligations				
'SCHEDULE OF CONTRACTOR OBLIGATIONS				
01 Econ. Empow.Through Agric		66,792,405.63		
04 Improv to Human Health		664,199,500.00		
05 Enhanc. skills & Know		216,782,698.39		
06 Housing and Urban Dev.		17,321,440.28		
10 Water Res. and Rural Dev		493,569,769.09		
11 Information Comm. & Tech.		1,964,490.00		
12 Grow. the Private sector		49,074,888.50		
13 Reform of Govt. & Gove		1,345,338,920.46		
14 Power		113,442,595.80		

17 Roads		5,477,417,117.90		
18 Airways		39,960,752.04		
Grand		8,485,864,578.09		
Total		8,485,864,578.09		23,736,804,361.33
Note 30 Liability Over Assets				
20008001/33010100 Liability Over Assets		203,874,197,424.81		294,027,916,803.19
Liability Over Assets		294,027,916,803.19		
Add/(Less): Net Movements:				
Internal Loans		103,630,295,735.63		
Foreign Loans		25,860,201,541.05		
Investments		588,061,425.23		
Contratual Obligation		15,250,939,783.24		
Pension and Gratuity		2,279,253,174.21		
Closing Balance		203,874,197,424.81		



ANNUAL REPORT 2024

NOTE TO

STATEMENT OF CONSOLIDATED

REVENUE FUND





GOMBE STATE GOVERNMENT									
NOTES TO CONSOLIDATED REVENUE FUND									
FOR THE YEAR ENDED 31ST DECEMBER 2024									
	Notes	Actual Year 2023	Actual Year 2024	Original Budget 2024	Revised Budget 2024	Variance 2024	% Variance 2024	Budget 2025	
		₦	₦	₦	₦		₦	₦	
Note 32 - Statutory Allocation from FAAC									
		30,176,106,289.39	14,202,845,861.74	42,000,000,000.00	17,000,000,000.00	2,797,154,138.26-	16.45%-	15,000,000,000.00	
		30,176,106,289.39	14,202,845,861.74	42,000,000,000.00	17,000,000,000.00	2,797,154,138.26-	16.45%-	15,000,000,000.00	
This represent Statutory Allocation from Federation Accounts									
Note 33 - Share of VAT from FAAC									
		31,408,980,040.35	61,427,628,903.90	30,000,000,000.00	57,000,000,000.00	4,427,628,903.90+	7.77%+	50,000,000,000.00	
		31,408,980,040.35	61,427,628,903.90	30,000,000,000.00	57,000,000,000.00	4,427,628,903.90+	7.77%+	50,000,000,000.00	
This represent Share of VAT from FAAC									
Note 34 - Other Statutory Transfers									
		811,745,459.46		2,500,000,000.00	500,000,000.00	500,000,000.00-	100.00%-	50,000,000.00	
		855,818,852.31	200,593,910.61	1,000,000,000.00	1,000,000,000.00	799,406,089.39-	79.94%-	500,000,000.00	
		645,820,769.92	645,820,769.92	2,000,000,000.00	2,000,000,000.00	1,354,179,230.08-	67.71%-		
		187,325,183.11							
			3,000,000,000.00	2,000,000,000.00	5,000,000,000.00	2,000,000,000.00-	40.00%-	2,000,000,000.00	
		8,204,008,542.37							
		11,026,015,166.12	32,532,988,331.90	6,000,000,000.00	24,500,000,000.00	8,032,988,331.90+	32.79%+	10,000,000,000.00	
		387,492,461.95	2,260,372,694.88	1,500,000,000.00	1,500,000,000.00	760,372,694.88+	50.69%+	1,500,000,000.00	
			115,223,298.18	200,000,000.00	200,000,000.00	84,776,701.82-	42.39%-	200,000,000.00	
		1,097,104,426.82							
		2,491,903,117.18	1,998,633,519.44	2,000,000,000.00	2,000,000,000.00	1,366,480.56-	0.07%-	3,000,000,000.00	
		201,541,249.27	1,367,878,273.67	2,000,000,000.00	77,000,000,000.00	75,632,121,726.33-	98.22%-	13,000,000,000.00	
		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00				
		21,000,000,000.00	92,000,000,000.00	6,404,200,000.00	26,404,200,000.00	65,595,800,000.00+	248.43%+	25,000,000,000.00	
			67,638,377,932.37			67,638,377,932.37+			
			3,828,290,147.46			3,828,290,147.46+			
			3,000,000,000.00			3,000,000,000.00+			
		48,908,775,228.51	210,588,178,878.43	27,604,200,000.00	142,104,200,000.00	68,483,978,878.43+	48.19%+	55,250,000,000.00	
Note 35: 12010000 - Direct Taxes									
				3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	3,000,000.00	
		5,480,166,762.69	7,417,797,101.25	14,611,000,000.00	11,906,900,000.00	4,489,102,898.75-	37.70%-	13,515,000,000.00	
								1,000,000.00	
		5,480,166,762.69	7,417,797,101.25	14,736,580,000.00	11,932,480,000.00	4,514,682,898.75-	37.84%-	13,519,000,000.00	

Note 36: 12020000 - Licenses									
Ministry of Information					500,000.00				
Ministry of Agriculture				5,664,000.00					
Board of Internal Revenue	3,878,300.00				11,500,000.00			5,836,000.00-	50.75%-
Ministry of Commerce Trade and Industry	105,082,912.70			164,395,857.20				111,604,142.80-	40.44%-
Ministry of Works and Transport	60,000.00								
Gombe State Water Board					15,200,000.00			15,200,000.00-	100.00%-
Ministry of Women Affairs				146,000.00				854,000.00-	85.40%-
Ministry of Education					550,000.00			550,000.00-	100.00%-
Gombe State Contributory Health Care	2,445,000.00			4,288,940.00				788,940.00+	22.54%+
Traditional Medicine Board				3,481,240.74				3,481,240.74+	
Gombe State Urban Planning and Development Board	557,000.00				2,000,000.00			2,000,000.00-	100.00%-
Ministry of Youth Development	5,228,500.00			7,257,520.00				7,257,520.00+	
Ministry Of Water Environment And Forest Resources	15,000.00				500,000.00			360,000.00-	72.00%-
Gombe Goes Green (3G)				3,508,700.00				13,491,300.00-	79.36%-
Ministry Of Higher Education				518,000.00				4,482,000.00-	89.64%-
	200,000.00			300,000.00				3,700,000.00-	92.50%-
Total	117,466,712.70			189,700,257.94				146,549,742.06-	45.58%-
Note 37: 12040000 - Fees									
Budget Monitoring and Price Intelligence Unit (Due Process)	119,831,672.01			1,167,047,633.36				1,013,047,633.36+	657.82%+
Office of the Secretary to the State Govt					2,000,000.00			2,000,000.00-	100.00%-
Muslim Pilgrims Welfare Board	36,410,000.00			360,000.00				5,640,000.00-	94.00%-
Christian Pilgrims Welfare Board				15,000.00				2,985,000.00-	99.50%-
Agency for Community and Social Development				793,430.39				193,430.39+	32.24%+
Ministry Of Information And Culture					9,100,000.00			9,600,000.00-	100.00%-
Office of the Auditor General (State)	180,000.00			940,000.00				2,060,000.00-	68.67%-
Office of the Auditor General (LG)					1,500,000.00			1,500,000.00-	100.00%-
Civil Service Commission					500,000.00			500,000.00-	100.00%-
Ministry Of Agriculture & And Animal Husbandry	231,500.00			3,248,000.00				1,548,000.00+	91.06%+
Ministry of Special Duties and Inter Govt Affrs	144,000.00			1,295,000.00				1,295,000.00+	
Office of the Accountant General					300,000.00			300,000.00-	100.00%-
Gombe State Internal Revenue Services	14,843,599.00			8,321,075.00				100,778,925.00-	92.37%-
Ministry Of Commerce Industry And Tourism	2,914,500.00			3,606,800.00				20,393,200.00-	84.97%-
Gombe State Property Development Company	2,985,000.00			294,652.00				3,705,348.00-	92.63%-
Gombe State Contributory Healthcare Mgt Agency (Gohealt)					174,000,000.00			54,000,000.00-	100.00%-
Ministry of Science Technology and Innovation	50,000.00				6,700,000.00			6,700,000.00-	100.00%-
Ministry of Works and Transport	14,330,700.00			158,220,800.00				128,220,800.00+	427.40%+
Ministry Of Water Environment And Forest Resources				20,000.00				3,380,000.00-	99.41%-
Gombe State Water Board	665,000.00			651,000.00				4,349,000.00-	86.98%-
Gombe State Urban Planning & Development Board	91,776,600.00			17,419,000.00				95,581,000.00-	84.58%-

Ministry Of Rural Community Development And Corporativ		1,062,000.00	1,232,650.00			1,232,650.00+		
Directorate Of Lands		10,793,045.70	248,500.00			248,500.00+		
Gombe Geographic Information System (GOGIS)		323,615,318.78	139,243,921.74	75,900,000.00	115,230,000.00	24,013,921.74+	20.84%+	118,950,000.00
Office of the Surveyor General		9,495,100.00	6,482,500.00	7,500,000.00	7,500,000.00	1,017,500.00	13.57%-	8,000,000.00
Ministry of Justice		9,596,400.00	8,034,100.00			8,034,100.00+		
High Court Of Justice		12,540,397.00	8,834,800.00	25,500,000.00	25,500,000.00	16,665,200.00-	65.35%-	23,500,000.00
Sharia Court of Appeal		1,004,550.00	631,950.00	6,850,000.00	6,850,000.00	6,218,050.00-	90.77%-	5,800,000.00
College of Legal & Islamic Studies Nafada		11,836,687.06	15,365,000.00	42,150,000.00	42,400,000.00	27,035,000.00-	63.76%-	33,700,000.00
Area Court Division			157,050.00			157,050.00+		
Ministry Of Youth And Sport Development		395,000.00	245,000.00	950,000.00	950,000.00	705,000.00-	74.21%-	1,700,000.00
Ministry of Women Affairs & Social Dev		680,000.00	5,000.00	500,000.00	500,000.00	495,000.00-	99.00%-	500,000.00
Ministry of Education		6,008,427.00	9,154,182.00	16,500,000.00	20,500,000.00	11,345,818.00-	55.35%-	
State Universal Basic Education				1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00
State Polytechnic Bajoga		1,474,592.50	146,470.00	61,500,000.00	61,500,000.00	61,353,530.00-	99.76%-	25,500,000.00
College of Education Billiri		7,299,454.02	6,079,350.00	29,525,000.00	29,525,000.00	23,445,650.00-	79.41%-	19,525,000.00
Teachers Service Commission		54,500.00		100,000.00	100,000.00	100,000.00-	100.00%-	100,000.00
Gombe State University		734,610,237.44	1,371,544,702.59	323,100,000.00	673,100,000.00	698,444,702.59+	103.77%+	2,500,000.00
Gombe State University of Science and Technology Kumo				200,000.00	200,000.00	200,000.00-	100.00%-	
Ministry of Higher Education		95,000.00		13,500,000.00	13,500,000.00	13,500,000.00-	100.00%-	13,500,000.00
Ministry of Health		9,000,970.00	62,170,767.62	9,000,000.00	9,000,000.00	53,170,767.62+	590.79%+	76,200,000.00
School of Nursing		3,914,978.00	47,977,700.00	15,000,000.00	39,000,000.00	8,977,700.00+	23.02%+	55,000,000.00
Traditional Medicine		297,800.00	11,800.00	2,550,000.00	2,550,000.00	2,538,200.00-	99.54%-	1,500,000.00
College of Health Technology		213,911,566.00	159,670,640.55	20,300,000.00	20,550,000.00	139,120,640.55+	676.99%+	15,000,000.00
Ministry of Environment & forest Resources		10,222,500.00	8,908,900.00		9,000,000.00	91,100.00-	1.01%-	
Gombe State Environmental Protection Agency (GOSEPA)			177,000.00	6,500,000.00	6,500,000.00	6,323,000.00-	97.28%-	5,500,000.00
Gombe Goes Green (3G)				500,000.00	500,000.00	500,000.00-	100.00%-	
Ministry of Local Government and Chieftaincy Affairs		1,728,834,905.19		1,000,000.00	11,000,000.00	11,000,000.00-	100.00%-	
Total		3,380,808,199.70	3,208,542,575.25	1,864,925,500.00	1,912,655,500.00	1,295,887,075.25+	67.75%+	1,535,375,000.00
Note 38: 12050000 - Fines								
Ministry of Special Duties		156,000.00	531,000.00			531,000.00+		
Gombe State Internal Revenue Services		4,962,732.56	11,006,667.50	15,000,000.00	15,000,000.00	3,993,332.50-	26.62%-	15,000,000.00
Ministry of Works and Transport		265,500.00						
Ministry of Water Resources				300,000.00	300,000.00	300,000.00-	100.00%-	300,000.00
State Urban Planning & Dev. Board		1,780,000.00	10,528,000.00	200,000.00	5,200,000.00	5,328,000.00+	102.46%+	5,000,000.00
Directorate Of Lands		91,100.00	59,765.00			59,765.00+		
Gombe Geographic Information System (GOGIS)				1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00
High Court of Justice		5,185,048.69	19,347,864.24	5,500,000.00	9,500,000.00	9,847,864.24+	103.66%+	10,500,000.00
Sharia Court of Appeal		141,600.00	148,100.00	300,000.00	300,000.00	151,900.00-	50.63%-	50,000.00
Ministry of Higher Education				4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	4,000,000.00

Ministry of Education	586,179.00			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	
College of Nursing		22,509,790.25		500,000.00	500,000.00	22,009,790.25+	4,401.96%+	500,000.00
College Health Technology		424,000.00				424,000.00+		
Total	13,318,160.25	64,555,186.99		28,800,000.00	52,800,000.00	11,755,186.99+	22.26%+	56,850,000.00
Note 39: 12060000 - Sales								
Gombe State House of Assembly								
Gombe State House of Assembly Service Commission				2,500,000.00	2,500,000.00	2,500,000.00-	100.00%-	2,000,000.00
Ministry Of Information And Strategy				1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00
Establishment and Service Matters Bureau				200,000.00	200,000.00	200,000.00-	100.00%-	200,000.00
Office of The Auditor General-LG				2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	3,500,000.00
Civil Service Commission	4,765,700.00			500,000.00	500,000.00	500,000.00-	100.00%-	
Ministry of Work and Transport	5,956,000.00	1,927,996.00		7,600,000.00	7,600,000.00	5,672,004.00-	74.63%-	7,000,000.00
Gombe State Independent Electoral Comm.		9,556,500.00		30,000,000.00	30,000,000.00	20,443,500.00-	68.15%-	33,000,000.00
Local Government Service Commission	2,321,000.00	10,100,000.00		564,450,000.00	564,450,000.00	554,350,000.00-	98.21%-	
Ministry of Agriculture	1,641,000.00	4,441,000.00		1,200,000.00	4,700,000.00	259,000.00-	5.51%-	6,000,000.00
Ministry of Finance	116,494.25	784,029,500.00		1,071,000,000.00	1,071,000,000.00	286,970,500.00-	26.79%-	832,000,000.00
Office of the Accountant General				141,000,000.00	141,000,000.00	141,000,000.00-	100.00%-	110,000,000.00
Board of Internal Revenue	24,088,595.00			100,500,000.00	50,500,000.00	50,500,000.00-	100.00%-	20,000,000.00
Gombe State Property Development Company	2,790,000.00	72,417,650.00		84,000,000.00	74,100,000.00	1,682,350.00-	2.27%-	66,000,000.00
Gombe State Water Board	1,291,700.00	1,401,899.00		13,000,000.00	5,000,000.00	3,598,101.00-	71.96%-	
Office of the Surveyor General	37,500.00	20,000.00		1,000,000.00	6,000,000.00	5,980,000.00-	99.67%-	2,000,000.00
Ministry Of Cooperatives & Poverty Alleviation	1,427,900.00	588,700.00		1,000,000.00	1,000,000.00	411,300.00-	41.13%-	1,000,000.00
Gombe Geographic Information System (GOGIS)	25,394,481.51	346,000.00				346,000.00+		
Ministry of Rural Community Development and Cooperative	120,000.00	988,370.10		8,000,000.00	8,000,000.00	7,011,629.90-	87.65%-	1,500,000.00
Judicial Service Commission	646,500.00							
High Court of Justice	26,000.00	1,505,300.00		3,500,000.00	4,000,000.00	2,494,700.00-	62.37%-	4,000,000.00
Sharia Court of Appeal	2,900.00	36,000.00		1,000,000.00	1,000,000.00	964,000.00-	96.40%-	1,000,000.00
College of Legal & Islamic Studies Nafada	557,000.00	49,000.00		50,000.00	50,000.00	1,000.00-	2.00%-	
Ministry of Youth Development	756,000.00	1,294,000.00		500,000.00	4,700,000.00	3,406,000.00-	72.47%-	4,700,000.00
Ministry of Education	680,000.00	440,000.00		300,000.00	500,000.00	60,000.00-	12.00%-	200,000.00
State Polytechnic Bajoga		2,374,054.00		3,000,000.00	3,000,000.00	625,946.00-	20.86%-	3,500,000.00
College of Education Billiri	390,000.00	110,000.00		4,500,000.00	4,500,000.00	4,390,000.00-	97.56%-	1,000,000.00
Teachers Service Commission	482,400.00	44,500.00		3,000,000.00	4,000,000.00	44,500.00+		
Gombe State University	8,477,626.25	3,316,900.00		1,500,000.00	4,000,000.00	683,100.00-	17.08%-	1,200,000.00
Gombe State University for Science and technology Kumo		13,039,584.00		5,800,000.00	5,800,000.00	7,239,584.00+	124.82%+	10,000,000.00
Scholarship Board				20,000.00	20,000.00	20,000.00-	100.00%-	
Ministry of Higher Education				5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	10,000,000.00
Ministry of Health	3,457,692.00	1,500,000.00		5,000,000.00	5,000,000.00	3,500,000.00-	70.00%-	6,000,000.00
School of Nursing		4,660,000.00		4,000,000.00	5,500,000.00	840,000.00-	15.27%-	1,000,000.00
				550,000.00	550,000.00	550,000.00-	100.00%-	

College of Health Technology				10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	5,300,000.00
Gombe State Contr Healthcare Agency (GoHealth)		105,800.00	8,081,228.49	2,000,000.00	8,000,000.00	8,000,000.00	81,228.49+	1.02%+	11,000,000.00
Ministry of Environment and Forest Resource			380,000.00				380,000.00+		
Total		85,830,089.01	922,844,139.23	2,086,220,000.00	2,039,520,000.00	2,039,520,000.00	1,116,675,860.77-	54.75%-	1,149,900,000.00
Note 40: 12070000 - Earnings									
Ministry For Local Government			3,762,903,266.09		4,000,000,000.00	4,000,000,000.00	237,096,733.91-	5.93%-	
Ministry of Information				700,000.00	1,200,000.00	1,200,000.00	1,200,000.00-	100.00%-	200,000.00
Gombe Media Corporation		23,932,485.68	98,574,249.17	34,000,000.00	119,000,000.00	119,000,000.00	20,425,750.83-	17.16%-	130,000,000.00
Ministry of Agriculture		8,761,200.00	1,364,000.00	11,000,000.00	11,000,000.00	11,000,000.00	9,636,000.00-	87.60%-	5,000,000.00
Office of the Accountant General		53,919,304.73		90,000,000.00	295,000,000.00	295,000,000.00	295,000,000.00-	100.00%-	105,000,000.00
Gombe State Internal Rev Service		4,207,000.00	18,451,081.66	56,000,000.00	16,000,000.00	16,000,000.00	2,451,081.66+	15.32%+	9,000,000.00
Ministry of Trade Industry & Tourism		68,474,243.55	185,480,614.49	91,000,000.00	142,000,000.00	142,000,000.00	43,480,614.49+	30.62%+	7,000,000.00
Ministry of Science Technology and Innovation			250,000.00	8,500,000.00	8,500,000.00	8,500,000.00	8,250,000.00-	97.06%-	8,000,000.00
Ministry Of Energy And Mineral Resources				285,350,500.00	285,350,500.00	285,350,500.00	285,350,500.00-	100.00%-	
Ministry of Works		715,299,170.00	1,376,682,839.00	1,017,500,000.00	2,231,500,000.00	2,231,500,000.00	854,817,161.00-	38.31%-	2,006,000,000.00
Gombe Geographical Information System (GOGIS)		42,989,150.00	13,598,421.00	51,000,000.00	16,000,000.00	16,000,000.00	2,401,579.00-	15.01%-	21,000,000.00
Ministry Of Water Environment And Forest Resources			2,884,400.00	2,620,000.00	2,920,000.00	2,920,000.00	35,600.00-	1.22%-	2,120,000.00
Gombe State Water Board		9,500,300.00	5,933,800.00	47,500,000.00	13,500,000.00	13,500,000.00	7,566,200.00-	56.05%-	43,500,000.00
Ministry of Housing & Transport		346,500.00							
Gombe State Urban Planning Dev. Board		55,503,675.00	17,671,940.00	1,000,000.00	5,150,000.00	5,150,000.00	12,521,940.00+	243.14%+	500,000.00
Ministry of Rural Community Development and Cooperatives		112,000.00							
High Court of Justice		1,848,250.00	86,400.00	3,500,000.00			86,400.00+		
Sharia Court od Appeal		110,500.00	173,100.00				173,100.00+		
College of Legal and Islamic Studies Nafada		7,595,268.80		2,700,000.00					
Ministry of Youth and Sport Development				10,000.00	10,000.00	10,000.00	10,000.00-	100.00%-	150,000.00
Gombe State Agency For Community and Social Development				100,000.00					
Ministry of Women Affairs		571,000.00	15,847,000.00	4,400,000.00	10,400,000.00	10,400,000.00	5,447,000.00+	52.38%+	4,800,000.00
Teachers Service Commission			46,200.00	1,000,000.00	1,000,000.00	1,000,000.00	953,800.00-	95.38%-	1,000,000.00
State Polytechnic Bajoga		9,898,221.14	18,969,705.85	1,000,000.00	1,000,000.00	1,000,000.00	17,969,705.85+	1,796.97%+	2,000,000.00
College of Education Billiri		13,754,292.58	3,692,097.92	4,800,000.00	20,500,000.00	20,500,000.00	16,807,902.08-	81.99%-	5,500,000.00
Gombe State University		73,290,799.77	115,743,588.60	362,200,000.00	362,200,000.00	362,200,000.00	246,456,411.40-	68.04%-	255,000,000.00
Gombe State University for Science and Technology				10,000.00	10,000.00	10,000.00	10,000.00-	100.00%-	
Sports Commission		1,689,000.00	650,000.00	10,000,000.00	10,000,000.00	10,000,000.00	9,350,000.00-	93.50%-	7,000,000.00
Ministry of Health		329,028,494.48	259,644,611.57	302,000,000.00	302,000,000.00	302,000,000.00	42,355,388.43-	14.02%-	330,000,000.00
College of Health Technology Kaltungo			538,600.00	1,000,000.00	303,030,000.00	303,030,000.00	302,491,400.00-	99.82%-	10,000,000.00
Traditional Medicine Board			11,800.00	2,550,000.00	2,550,000.00	2,550,000.00	2,538,200.00-	99.54%-	1,500,000.00
Gombe State Contr Healthcare Agency (GoHealth)		297,800.00	63,320,955.37				63,320,955.37+		
Ministry of Environment and Forest Resources		9,490,000.00	10,250,820.00				10,250,820.00+		
Gombe State Environmental Protection Agency (GOSEPA)				1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	1,500,000.00

Gombe Goes Green (3G)					500,000.00	500,000.00	500,000.00	1,704,849,654.29-	500,000.00-	100.00%-	
Total			1,434,437,862.15	6,169,070,345.71	2,105,540,000.00	7,873,920,000.00				21.65%-	2,954,270,000.00
Note 41: 12080000 - Rent on Gov't Property											
Office of the Accountant General			4,943,306.57								
Ministry of Trade Industry & Tourism			1,540,900.00	818,800.00	5,000,000.00	5,000,000.00	4,181,200.00-		83.62%-		5,000,000.00
Gombe State University			902,704.08	977,929.42	730,000.00	730,000.00	247,929.42+		33.96%+		750,000.00
College of Education Billiri			3,348,333.73	1,473,662.92	2,000,000.00	2,000,000.00	526,337.08-		26.32%-		2,000,000.00
Total			10,735,244.38	4,470,392.34	7,730,000.00	32,730,000.00	28,259,607.66-		86.34%-		7,750,000.00
Note 42: 12090000 - Rent on Gov't Lands											
Gombe State Property Development Company			860,000.00	2,250,000.00	1,500,000.00	2,500,000.00	250,000.00-		10.00%-		
Directorate Of Lands				19,586,504.45			19,586,504.45+				
Gombe Geographic information System (GOGIS)			30,721,205.68	222,900,294.22	435,000,000.00	741,000,000.00	518,099,705.78-		69.92%-		548,000,000.00
Total			31,581,205.68	244,736,798.67	436,500,000.00	743,500,000.00	498,763,201.33-		67.08%-		548,000,000.00
Notes 43: 12100000 - Repayments											
Ministry of Agriculture			2,000,000.00								3,000,000.00
Office of the Accountant General			19,875,572.32	40,200,540.49	10,000,000.00	25,000,000.00	15,200,540.49+		60.80%+		25,000,000.00
Gombe Geographic Information System(GOGIS)			70,000.00		100,000.00	100,000.00	100,000.00-		100.00%-		100,000.00
Total			21,945,572.32	40,200,540.49	10,100,000.00	25,100,000.00	15,100,540.49+		60.16%+		28,100,000.00
Note 44: 12110000 - Investment Income											
Office of the Accountant General											
Gombe State Cont Health Care Age Gohealth)				119,151,724.27	50,000,000.00	20,000,000.00	99,151,724.27+		495.76%+		50,000,000.00
Total				119,151,724.27	80,000,000.00	25,000,000.00	94,151,724.27+		376.61%+		50,000,000.00
Note 45: 12120000 - Interest											
Office of the Accountant General			130,701,084.73	1,573,133,380.76	60,000,000.00	52,000,000.00	1,521,133,380.76+		2,925.26%+		30,000,000.00
Gombe Stat Contr HealCare Agency (GoHealth)			380,045.00	2,035,443.26	2,000,000.00	2,000,000.00	35,443.26+		1.77%+		2,000,000.00
Total			131,081,129.73	1,575,168,824.02	62,000,000.00	54,000,000.00	1,521,168,824.02+		2,816.98%+		32,000,000.00
Note 46: 121300 - Re-Imbursement											
Office of the Accountant General			1,462,357.99	5,051,458.30	105,000,000.00		5,051,458.30+				252,000,000.00
Gombe St. Internal Revenue Service			3,506,853,821.91	727,071,835.30			727,071,835.30+				
Gombe State University Of Sci. & Tech Kumo			354.75		100,000.00	100,000.00	100,000.00-		100.00%-		
General high Court			264,846.07								
Total			3,530,651,955.47	746,702,359.17	126,100,000.00	21,100,000.00	725,602,359.17+		3,438.87%+		273,000,000.00
Note 47: 12140000 - Miscellaneous											

Ministry of Agriculture	756,840.48	25.00				25.00+		
Office of the Accountant General	935,363,326.29	19,912,780.87				19,912,780.87+		
High Court	112,021.50	201,580.65				3,298,419.35-	94.24%+	3,500,000.00
College of Legal and Islamic Studies Nafada	4,530,224.95	7,648,500.00				3,648,500.00+	91.21%+	8,000,000.00
College of Education Billiri	264,846.07							
School of Health Technology	26.88	78,820,164.71				78,820,164.71+		
Gombe State University	22,335,420.82	14,478,876.64				5,521,123.36-	27.61%+	20,000,000.00
Total	941,027,286.17	106,583,051.23	4,000,000.00	7,500,000.00	99,083,051.23+	1,321.11%+		11,500,000.00
Note 48: BTL Receipts								
Deposit	21,774.10							
Retention		3,190,934,903.18				3,190,934,903.18+		
WHT to FIRS / GSIRS	1,742,678,991.39	1,743,288,869.63				1,743,288,869.63+		
VAT to FIRS	3,469,920,246.01	3,271,784,620.20				3,271,784,620.20+		
Loan Deduction from Salary & Other Deduction for Payroll	4,724,821,990.80							
Returned Salary	107,529,860.50	143,444,401.09				143,444,401.09+		
Returned Pension	5,394,584.63	630,995,715.95				630,995,715.95+		
National Housing Fund (NHF) - Deduction	1,073,543.83							
Refund of Deduction @ Source - CBN	269,917,786.74							
Refund of Deduction @ Source - Bailout	539,835,573.54							
Stamp Duty to FIRS / GSIRS	506,686,866.61	493,722,476.70				493,722,476.70+		
Return of Un presented Cheque	721,215.02	12,391,654.32				12,391,654.32+		
Refund of Deduction @ Source - Health Care Intervention	325,029,807.72							
Vetting of Contract Fees	469,883,359.29							
APC Secretariat	63,750,000.00	166,380,588.52				166,380,588.52+		
Refund of Deduction @ Source - CBN Cash Reserve Requirement	2,304,329,907.36							
Total	14,531,595,507.54	9,652,943,229.59			9,652,943,229.59+			
Note 49: 210100 - Personnel Costs								
Office of the Executive Governor	117,869,067.54	153,639,607.86				5,680,392.14+	3.57%+	226,000,000.00
Deputy Governor's Office	32,107,655.62	43,283,915.08				1,616,084.92+	3.60%+	58,600,000.00
State Emergency Management Agency (SEMA)						2,600,000.00	100.00%+	2,600,000.00
Office of the Secretary to the State Gov't	755,572,703.87	1,011,434,467.75				16,910,532.25+	1.64%+	658,100,000.00
Min. of Special Duties and Intergov. Affairs	86,801,588.85	109,527,207.64				36,108,792.36+	24.79%+	15,100,000.00
Gombe State Agency For the Control of Aids	6,725,083.36	9,084,198.25				1,421,801.75+	13.53%+	14,800,000.00
Estabs and Service Matters Bureau	408,318,560.14	463,645,850.60				103,901,049.40+	18.31%+	515,300,000.00
Gombe Bureau of Public Service Reform		47,701,861.00				45,039.00+	0.09%+	15,700,000.00
Gombe State Pension Bureau		52,949.17				10,447,050.83+	99.50%+	10,500,000.00
Local Government Pension Board	11,669,919.44	13,865,285.29				19,834,714.71+	58.86%+	28,700,000.00
Muslim Pilgrim Welfare Board	6,834,521.69	9,316,450.44				223,549.56+	2.34%+	16,500,000.00

Christian Pilgrim Welfare Board	2,853,898.40	3,593,632.32	4,900,000.00	4,900,000.00	1,306,367.68+	26.66%+	4,900,000.00
Ministry of Internal Security and Ethical Orientation	14,260,227.39	12,327,830.18	23,250,000.00	23,250,000.00	10,922,169.82+	46.98%+	17,450,000.00
Gombe State House of Assembly	405,721,297.11	358,258,030.89	525,800,000.00	525,800,000.00	87,317,569.11+	19.60%+	427,800,000.00
Gombe State House of Assembly Service Comm.	145,084,365.65	154,356,718.60	309,600,000.00	309,600,000.00	109,743,281.40+	41.55%+	315,600,000.00
Ministry Of Information And Culture	99,297,805.13	131,032,337.10	154,700,000.00	154,700,000.00	23,667,662.90+	15.30%+	155,600,000.00
Gombe State Media Corporation	163,721,736.22	186,360,433.10	184,000,000.00	184,000,000.00	7,639,566.90+	3.94%+	214,900,000.00
Gombe Printing and Publishing Company	4,064,588.90	5,344,646.95	5,500,000.00	5,500,000.00	255,353.05+	4.56%+	6,880,000.00
Office of the Head of Civil Service	402,609,579.75	489,052,544.00	578,600,000.00	578,600,000.00	109,547,456.00+	18.30%+	550,600,000.00
Service Welfare Department			2,800,000.00	2,800,000.00	2,800,000.00+	100.00%+	2,800,000.00
Office of the State Auditor General	171,601,520.13	208,304,827.03	200,700,000.00	200,700,000.00	12,395,172.97+	5.62%+	256,200,000.00
Civil Service Commission	70,524,679.16	79,751,239.23	80,600,000.00	80,600,000.00	2,848,760.77+	3.45%+	80,000,000.00
Gombe State Independent Electoral Commission	47,258,555.61	48,007,310.41	57,900,000.00	57,900,000.00	11,892,689.59+	19.85%+	82,100,000.00
Office of the Auditor General - Local Government	66,044,944.54	75,474,492.12	76,500,000.00	76,500,000.00	21,025,507.88+	21.79%+	101,000,000.00
Local Government Service Commission	39,536,414.76	26,070,495.01	57,200,000.00	57,200,000.00	33,129,504.99+	55.96%+	59,200,000.00
Ministry of Agriculture	464,900,622.52	525,206,604.10	611,500,000.00	636,500,000.00	111,293,395.90+	17.49%+	499,500,000.00
Gombe State Agric Devt. Programme (GSADP)	161,387,389.84	151,783,948.60	230,900,000.00	178,900,000.00	27,116,051.40+	15.16%+	186,500,000.00
Ministry of Finance and Economic Development	81,772,743.23	89,252,083.22	109,750,000.00	118,750,000.00	29,497,916.78+	24.84%+	98,750,000.00
Debt Management Department			4,900,000.00	4,900,000.00	4,900,000.00+	100.00%+	4,900,000.00
Ministry Of Budget And Economic Planning	38,763,603.42	48,903,526.95	49,400,000.00	51,400,000.00	2,496,473.05+	4.86%+	49,700,000.00
Office of the Accountant General	296,835,452.23	332,699,035.17	363,000,000.00	370,385,100.00	37,686,064.83+	10.17%+	373,000,000.00
Gombe State Internal Revenue Services	79,094,728.98	129,489,734.94	116,900,000.00	129,787,000.00	297,265.06+	0.23%+	116,900,000.00
Ministry of Commerce Trade & Industry	69,932,540.21	82,665,936.02	89,300,000.00	87,300,000.00	4,634,063.98+	5.31%+	82,300,000.00
Gombe State Property Development Company	68,746,781.77	56,837,603.70	98,810,000.00	98,810,000.00	41,972,396.30+	42.48%+	
Gombe State Investment Promotion Agency	39.94			1,050,000.00	1,050,000.00+	100.00%+	
Gombe State Small Business Ent Dev Agency	13,190,485.64	15,650,205.41	28,700,000.00	29,200,000.00	13,549,794.59+	46.40%+	29,700,000.00
Ministry of Science Technology and Innovation	49,849,857.65	67,798,349.65	67,500,000.00	71,000,000.00	3,201,650.35+	4.51%+	62,000,000.00
Ministry of Energy and Mineral Resources	26,520,275.44	32,424,007.65	33,060,000.00	35,560,000.00	3,135,992.35+	8.82%+	35,550,000.00
Ministry Of Works & Infrastructure	190,367,012.08	420,679,144.40	436,600,000.00	435,600,000.00	14,920,855.60+	3.43%+	486,500,000.00
Directorate Of Rural Roads		130,780,107.87	500,000.00	140,500,000.00	9,719,892.13+	6.92%+	25,000,000.00
State Road Maintenance Agency	8,709,391.66	13,875,144.85	12,500,000.00	14,609,000.00	733,855.15+	5.02%+	12,500,000.00
Bureau of Statistics	26,048,803.68	39,588,490.92	67,600,000.00	69,600,000.00	30,011,509.08+	43.12%+	66,600,000.00
Ministry Of Water Environment And Forest Re	128,822,442.80	600,443,262.76	516,500,000.00	601,290,000.00	846,737.24+	0.14%+	422,700,000.00
Gombe State Water Board	323,869,270.96	402,795,315.42	396,960,000.00	416,960,000.00	14,164,684.58+	3.40%+	401,960,000.00
Water And Sanitation Agency			2,300,000.00	2,300,000.00	2,300,000.00+	100.00%+	2,300,000.00
Small Towns Water Supply And Sanitation Age				360,000.00	360,000.00+	100.00%+	
Ministry of Housing and Urban Development	141,095,728.61						
Gombe State Housing Corporation	6,243,959.66	8,660,664.01	9,970,000.00	10,970,000.00	2,309,335.99+	21.05%+	9,600,000.00
Gombe State Urban Planning & Development Board	55,800,944.23	64,826,964.91	69,585,000.00	89,585,000.00	24,758,035.09+	27.64%+	131,085,000.00
Min Of Rural Community Dev And Corporate	214,696,496.42						
Directorate Of Lands	33,390,230.65	41,792,759.86	76,350,000.00	77,850,000.00	36,057,240.14+	46.32%+	51,000,000.00

Office of the Surveyor General of the State	35,985,630.78	51,567,457.66	48,500,000.00	55,303,000.00	3,735,542.34+	6.75%+	41,000,000.00
Gombe State Geographic Information System (GOGIS)			57,800,000.00	57,800,000.00	57,800,000.00+	100.00%+	
Judicial Service Commission	141,720,059.07	150,619,424.89	169,150,000.00	173,150,000.00	22,530,575.11+	13.01%+	155,150,000.00
Ministry of Justice	240,511,869.12	236,141,467.05	259,400,000.00	259,400,000.00	23,258,532.95+	8.97%+	257,400,000.00
College of Legal & Islamic Studies Nafada	180,442,852.51	148,575,907.55	260,800,000.00	155,800,000.00	7,224,092.45+	4.64%+	
Judiciary - High Court of Justice	1,601,876,963.66	1,751,298,148.13	1,906,500,000.00	1,824,500,000.00	73,201,851.87+	4.01%+	1,766,500,000.00
Sharia Court of Appeal	183,208,831.32	225,652,350.48	211,270,000.00	226,870,000.00	1,217,649.52+	0.54%+	224,970,000.00
Ministry Of Youth And Sport Development	48,787,805.14	57,987,514.98	56,500,000.00	65,500,000.00	7,512,485.02+	11.47%+	
Ministry of Women Affairs & Social Dev.	125,605,671.39	145,535,474.16	190,000,000.00	165,900,000.00	20,364,525.84+	12.28%+	
Agency For Social Investments Programmes			2,750,000.00	2,750,000.00	2,750,000.00+	100.00%+	
Ministry of Education	4,048,038,223.06	5,153,797,095.21	4,225,000,000.00	5,181,000,000.00	27,202,904.79+	0.53%+	
State Universal Basic Education Board	115,704,505.04	143,230,555.31	132,250,000.00	145,480,000.00	2,249,444.69+	1.55%+	
Gombe State Library Board	25,800,265.12	37,845,507.82	42,400,000.00	42,400,000.00	4,554,492.18+	10.74%+	
Adult and Non Forma Education	82,796,498.97	98,421,508.67	112,600,000.00	108,123,860.00	9,702,351.33+	8.97%+	
Teachers Service Commission	44,203,281.51	41,530,304.78	66,940,000.00	57,440,000.00	15,909,695.22+	27.70%+	
State Polytechnic Baijoga	290,632,844.18	351,688,357.54	432,000,000.00	354,986,140.00	3,297,782.46+	0.93%+	
College of Education Billiri	306,046,035.87	342,107,404.28	356,000,000.00	353,000,000.00	10,892,595.72+	3.09%+	
Gombe State University	2,519,579,996.76	4,779,113,437.46	3,567,000,000.00	4,780,860,000.00	1,746,562.54+	0.04%+	
Gombe State University of Science and Technology Kumo	42,664,170.77	21,700,684.86	47,400,000.00	27,300,000.00	5,599,315.14+	20.51%+	
Scholarship Board	15,449,616.10	19,358,064.08	23,300,000.00	23,900,000.00	4,541,935.92+	19.00%+	
Ministry of Higher Education	4,176,605.84	12,647,776.64	7,250,000.00	13,750,000.00	1,102,223.36+	8.02%+	
Ministry of Health	501,758,129.25	625,359,757.62	579,800,000.00	629,300,000.00	3,940,242.38+	0.63%+	
Primary Health Care Development Agency	29,282,663.11	32,403,181.54	43,200,000.00	36,300,000.00	3,896,818.46+	10.74%+	
College Of Nursing & Midwifery Gombe	114,325,002.49	124,016,951.49	165,000,000.00	126,000,000.00	1,983,048.51+	1.57%+	
Gombe Traditional Medicine Board	518,456.02	675,345.60	2,750,000.00	2,650,000.00	1,974,654.40+	74.52%+	
College of Health Technology Kaltungo	300,057,200.21	293,469,729.63	485,000,000.00	316,000,000.00	22,530,270.37+	7.13%+	
Gombe State Hospital Management Board	5,804,332,127.54	6,766,841,170.87	6,353,000,000.00	6,786,100,000.00	19,258,829.13+	0.28%+	
Gombe State Contributory Health Care Scheme (GOHealth)			812,000,000.00	9,500,000.00	9,500,000.00+	100.00%+	
Ministry of Environment and Forest Resources	271,536,789.37						
Gombe State Environmental Protection Agency (GOSEPA)			5,000,000.00	20,000.00	20,000.00+	100.00%+	5,000,000.00
Sports Commission	43,194,654.75	48,117,001.20	53,200,000.00	53,700,000.00	5,582,998.80+	10.40%+	
Gombe United	167,345,393.69	143,971,614.21	250,000,000.00	150,000,000.00	6,028,385.79+	4.02%+	
Fiscal Responsibility Agency	2,025,678.93	3,117,808.03	14,950,000.00	14,950,000.00	11,832,191.97+	79.15%+	15,400,000.00
Ministry of Local Government & Chieftancy Affairs	73,392,279.86	138,319,822.72	202,500,000.00	160,500,000.00	22,180,177.28+	13.82%+	
Total	22,899,517,536.43	28,840,750,044.89	28,271,045,000.00	30,307,265,500.00	1,466,515,455.11+	4.84%+	9,451,495,000.00
Note 50 - Social Benefits							
Gratuity	2,374,653,311.13	1,816,579,843.62	2,000,000,000.00	1,816,580,000.00	156.38+	0.00%+	2,500,000,000.00
Pension	5,179,263,824.19	5,524,912,948.61	5,000,000,000.00	5,524,913,000.00	51.39+	0.00%+	5,500,000,000.00
Death Benefits		961,379,262.19		961,379,300.00	37.81+	0.00%+	

Gratuity	1,404,753.20	5,679,274.78	5,679,280.00	5.22+	0.00%+	
Contribution Pension	108,096,769.67					
Contributory Pension			5,000,000.00			
Contribution Pension	1,186,800.91					
State Health Insurance	708,805,163.79	635,855,816.27	635,855,850.00	33.73+	0.00%+	
Total	8,373,410,622.89	8,944,407,145.47	8,944,407,430.00	284.53+	0.00%+	8,000,000,000.00
Note 51 - 220200 - Overhead Cost						
Office of the Executive Governor	5,595,975,299.86	8,577,297,874.19	8,587,300,000.00	10,002,125.81+	0.12%+	10,194,000,000.00
Deputy Governor's Office	307,251,321.12	433,830,671.96	435,040,000.00	1,209,328.04+	0.28%+	466,400,000.00
Sustainable Development Goals (SDGs) Office	5,847,500.00	6,550,500.00	14,900,000.00	8,349,500.00+	56.04%+	15,000,000.00
State Emergency Management Agency (SEMA)	5,520,000.00	7,131,246.42	34,200,000.00	27,068,753.58+	79.15%+	33,600,000.00
Budget Monitoring & Price Intelligence Unit (Due Process)	21,299,188.97	48,632,147.96	48,797,100.00	164,952.04+	0.34%+	33,300,000.00
Directorate of Research Documentation and ICT			17,030,000.00	17,030,000.00+	100.00%+	80,000,000.00
Office of the Secretary to the State Gov't	3,094,655,009.04	3,245,363,989.53	3,282,330,000.00	36,966,010.47+	1.13%+	3,594,000,000.00
Ministry of Special Duties and Intergov. Affairs	10,912,505.05	10,808,615.42		21,111,384.58+	66.14%+	48,450,000.00
Fire Service	8,800,000.00	12,241,396.67	29,100,000.00	16,858,603.33+	57.93%+	25,700,000.00
Gombe State Agency For the Control of Aids	3,000,658.10	2,986,202.27	33,700,000.00	30,713,797.73+	91.14%+	33,200,000.00
Estabs and Service Matters Bureau	22,682,500.00	57,174,000.00	66,600,000.00	20,880,102.00+	26.75%+	63,000,000.00
Gombe Bureau of Public Service Reform	14,296,976.37	40,677,048.75	41,172,696.00	495,647.25+	1.20%+	61,750,000.00
Gombe State Pension Bureau	4,797,440.25	6,808,700.00	12,500,000.00	5,691,300.00+	45.53%+	15,000,000.00
Local Government Pension Board	5,996,047.88	8,160,924.38	26,500,000.00	18,339,075.62+	69.20%+	26,500,000.00
Gombe State Joint Project Development Agenc	2,449,606.60	2,397,655.71	23,955,530.00	21,557,874.29+	89.99%+	27,200,000.00
Muslim Pilgrim Welfare Board	977,290,029.11	949,590,735.92	955,057,000.00	5,466,264.08+	0.57%+	911,500,000.00
Christian Pilgrim Welfare Board	14,886,916.97	8,608,888.00	400,000,000.00	92,391,112.00+	91.48%+	448,000,000.00
Directorate of Protocol	6,498,308.05	3,595,042.43	25,000,000.00	21,404,957.57+	85.62%+	25,000,000.00
Ministry of Internal Security and Ethical Orientation	17,429,550.00	19,989,204.87	65,450,000.00	45,460,795.13+	69.46%+	59,100,000.00
Gombe State House of Assembly	1,124,571,084.55	1,321,880,789.68	1,827,856,602.00	505,975,812.32+	27.68%+	5,054,000,000.00
Gombe State House of Assembly Service Comm.	11,981,836.19	14,264,762.13	286,000,000.00	271,735,237.87+	95.01%+	246,000,000.00
Ministry Of Information And Culture	21,190,636.13	25,396,000.00	108,800,000.00	55,064,000.00+	68.44%+	89,300,000.00
Gombe State Media Corporation	45,880,600.92	107,450,968.27	111,900,000.00	4,449,031.73+	3.98%+	119,900,000.00
Gombe Printing and Publishing Company	623,574.10	598,842.20	8,300,000.00	7,701,157.80+	92.79%+	8,500,000.00
Office of the Head of Civil Service	38,054,000.00	57,565,375.00	113,900,000.00	56,334,625.00+	49.46%+	108,500,000.00
Service Welfare Department			27,200,000.00	27,200,000.00+	100.00%+	25,800,000.00
Office of the State Auditor General	357,520,658.78	470,810,450.00	471,810,000.00	999,550.00+	0.21%+	424,200,000.00
Civil Service Commission	16,422,500.00	27,895,300.00	37,000,000.00	9,104,700.00+	24.61%+	45,000,000.00
Gombe State Independent Electoral Commission	7,160,350.00	112,195,526.27	114,490,000.00	2,294,473.73+	2.00%+	55,000,000.00
Office of the Auditor General - Local Government	37,603,000.00	38,728,052.38	42,500,000.00	3,771,947.62+	8.88%+	45,500,000.00
Local Government Service Commission			13,300,000.00	13,300,000.00+	100.00%+	13,300,000.00
Ministry Of Agriculture And Animal Husbandr	22,446,531.82	52,198,500.00	158,400,000.00	106,201,500.00+	67.05%+	131,000,000.00

Gombe State Agric Development Programme (GSADP)			8,910,000.00	9,598,000.00	27,500,000.00	27,500,000.00	17,902,000.00+	65.10%+	21,500,000.00
Ministry of Finance and Economic Development		1,181,212,151.88	1,266,126,174.75	1,907,550,000.00	1,907,550,000.00	1,323,940,000.00	57,813,825.25+	4.37%+	1,721,500,000.00
Debt Management Department		20,210,560.63	348,265,500.00	526,100,000.00	526,100,000.00	382,008,400.00	33,742,900.00+	8.83%+	512,900,000.00
Ministry Of Budget And Economic Planning		169,311,245.68	385,960,608.74	256,200,000.00	256,200,000.00	418,800,000.00	32,839,391.26+	7.84%+	433,000,000.00
Office of the Accountant General		1,841,758,883.43	1,855,816,622.52	1,757,000,000.00	1,757,000,000.00	1,939,045,520.00	83,228,897.48+	4.29%+	2,418,000,000.00
Gombe State Internal Revenue Services		1,190,427,417.12	1,339,760,114.66	690,500,000.00	690,500,000.00	1,341,404,600.00	1,644,485.34+	0.12%+	929,200,000.00
Development Partner Coordination Office		1,190,427,417.12	1,339,760,114.66	690,500,000.00	690,500,000.00	1,341,404,600.00	1,644,485.34+	0.12%+	929,200,000.00
Ministry Of Commerce Industry And Tourism		12,585,400.00	47,024,910.00	69,500,000.00	69,500,000.00	78,600,000.00	31,575,090.00+	40.17%+	144,000,000.00
Gombe State Property Development Company		11,540,000.00	39,858,546.00	42,000,000.00	42,000,000.00	42,000,000.00	2,141,454.00+	5.10%+	
Gombe State Investment Promotion Agency						970,000.00	970,000.00+	100.00%+	
Gombe State Small Business Ent Dev Agency		1,713,000.00	1,760,500.00	27,400,000.00	27,400,000.00	27,400,000.00	25,639,500.00+	93.57%+	32,000,000.00
GMS Micro Small Medium Ent. & M/F Development Agency		84,000.00							
Ministry of Science Technology and Innovation		18,118,861.25	25,492,261.25	81,500,000.00	81,500,000.00	77,100,000.00	51,607,738.75+	66.94%+	84,300,000.00
Gombe State Information Tech Dev Agency		500,000.00							
Ministry of Energy and Mineral Resources		10,496,254.75	21,481,100.00	79,000,000.00	79,000,000.00	91,949,431.00	70,468,331.00+	76.64%+	98,000,000.00
Ministry Of Works & Infrastructure		14,462,513.17	33,119,359.08	121,050,000.00	121,050,000.00	109,050,000.00	75,930,640.92+	69.63%+	100,500,000.00
Directorate Of Rural Roads				24,500,000.00	24,500,000.00	24,500,000.00	24,500,000.00+	100.00%+	23,250,000.00
State Road Maintenance Agency		2,395,150.00	2,398,391.43	9,850,000.00	9,850,000.00	7,741,000.00	5,342,608.57+	69.02%+	10,700,000.00
Bureau of Statistics		4,786,800.00	18,937,473.70	41,000,000.00	41,000,000.00	70,000,000.00	51,062,526.30+	72.95%+	86,000,000.00
Ministry Of Water Enviroment And Forest Resources		13,337,945.72	36,947,500.00	115,000,000.00	115,000,000.00	50,710,000.00	13,762,500.00+	27.14%+	130,200,000.00
Gombe State Water Board		28,367,186.70	24,015,295.54	80,225,000.00	80,225,000.00	61,725,000.00	37,709,704.46+	61.09%+	91,500,000.00
Water And Sanitation Agency		1,198,501.07	1,198,329.16	15,500,000.00	15,500,000.00	15,500,000.00	14,301,670.84+	92.27%+	10,500,000.00
Sustain. Urban Rural Wat.Supp San & Hygiene				108,500,000.00	108,500,000.00	108,500,000.00	108,500,000.00+	100.00%+	94,000,000.00
Small Towns Water Supply And Sanitation Age						4,640,000.00	4,640,000.00+	100.00%+	
Ministry of Housing and Transport		12,882,600.00							
Gombe State Housing Corporation		2,397,900.00	3,601,000.01	9,300,000.00	9,300,000.00	10,300,000.00	6,698,999.99+	65.04%+	163,500,000.00
Gombe State Urban Planning & Development Board		15,982,838.40	12,680,992.94	32,400,000.00	32,400,000.00	32,200,000.00	19,519,007.06+	60.62%+	87,150,000.00
Min Of Rural Community Dev And Corporate		8,491,949.62							
Directorate Of Lands		8,494,330.50		36,500,000.00	36,500,000.00	36,500,000.00	36,500,000.00+	100.00%+	28,000,000.00
Office of the Surveyor General of the State		3,714,000.00	5,994,000.00	35,500,000.00	35,500,000.00	31,197,000.00	25,203,000.00+	80.79%+	29,800,000.00
Gombe State Geographic Information System (GOGIS)		46,912,367.61	64,948,303.66	112,750,000.00	112,750,000.00	113,550,000.00	48,601,696.34+	42.80%+	134,200,000.00
Judicial Service Commission		25,261,990.28	23,989,272.50	44,500,000.00	44,500,000.00	44,500,000.00	20,510,727.50+	46.09%+	40,500,000.00
Ministry of Justice		53,508,199.47	326,822,900.00	378,250,000.00	378,250,000.00	403,750,000.00	76,927,100.00+	19.05%+	365,750,000.00
College of Legal & Islamic Studies Nafada		75,477,328.10	86,244,031.99	159,000,000.00	159,000,000.00	185,504,000.00	99,259,968.01+	53.51%+	
Judiciary - High Court of Justice		169,948,217.47	164,622,384.76	340,000,000.00	340,000,000.00	306,500,000.00	141,877,615.24+	46.29%+	315,000,000.00
Sharia Court of Appeal		87,825,789.26	83,859,000.00	194,000,000.00	194,000,000.00	191,000,000.00	107,141,000.00+	56.09%+	166,550,000.00
Ministry Of Youth And Sport Development		27,983,600.00	53,504,250.03	56,200,000.00	56,200,000.00	66,959,000.00	13,454,749.97+	20.09%+	
National Youth Services Corps		6,500,000.00	8,974,500.00	50,000,000.00	50,000,000.00	20,600,000.00	11,625,500.00+	56.43%+	
Gombe State Agency For Community And Social				5,300,000.00	5,300,000.00	2,500,000.00	2,500,000.00+	100.00%+	
Ministry of Women Affairs & Social Dev.		24,118,726.13	24,384,000.00	179,250,000.00	179,250,000.00	46,950,000.00	22,566,000.00	48.06%+	

Returned Pension		61,372,167.64	589,454,885.34			589,454,885.34-	
Deduction @ Source CBN		269,917,786.74					
Deduction @ Source Bailout		539,835,573.54					
Stamp Duty Due to FIRS / GSIRS		359,060,675.80	168,778,907.98			168,778,907.98-	
Deduction @ Source Health Care Intervention		325,029,807.72					
Vetting of Contract Fees		308,228,760.82					
Deduction @ Source Ecological Fund Deduction		834,182,229.90	362,357,485.78			362,357,485.78-	
Deduction @ Source CBN Differentiated Cash Reserve Requirement		2,304,329,907.36					
Deduction @ Source National Housing Loan Facility (Family H		0.01					
Deduction @ Source Refund of Paris Club Deduction		300,738,140.70					
Refund of IGR Sweep Back - Gombe State LGAs		1,390,205,657.93					
Refund of IGR Sweep Back - Amashpay Ltd [Hospitals]		23,781,685.75	11,711,974.20			11,711,974.20-	
Refund of IGR Sweep Back - Drug Revolving Fund [MOH]		21,900,813.00	5,243,098.00			5,243,098.00-	
Imprest		2,118,120,215.23					
Motor Vehicle Advance - Gombe State		3,654,594.59					
National Housing Fund (NHF)		241,866,069.17	19,503,219.58			19,503,219.58-	
Miscellaneous Payment		638,325,567.78					
Overpayment		5,002.65					
Transfer to Local Govt. Joint Fund - LGJF			1,038,243,108.49			1,038,243,108.49-	
Transfer to Contract Financing Facility - [Zenith CFF]			3,188,663,936.78			3,188,663,936.78-	
10% Withholding Tax on Rent		35,960,483.50	32,517,392.09			32,517,392.09-	
5% Withholding Tax on Contracts		132,319,679.33	191,405,773.27			191,405,773.27-	
5% Value Added Tax (VAT)		174,911,700.42	451,925,393.82			451,925,393.82-	
Withholding Tax on Contracts (PLC)		713,599.89	47,461,282.51			47,461,282.51-	
Stamp Duty		28,561,855.24	15,275,172.23			15,275,172.23-	
Local Govt Pension Board Multipurpose Coops Society		5,398,287.03	5,231,171.08			5,231,171.08-	
Gombe Sports Comm (Ia emje Cooperative Society)		9,010,467.97					
G20 Multipurpose Cooperative Society Ltd		52,260,262.86	317,514,701.81			317,514,701.81-	
Amana GMC Multipurpose Cooperatives Society		87,600.00	1,502,512.32			1,502,512.32-	
Treasury Staff Multipurpose Cooperative Society		45,261,370.80	161,184,972.98			161,184,972.98-	
ANFEA Multipurpose Cooperative Society savings		3,397,240.68	5,064,911.51			5,064,911.51-	
SON & MW Multipurpose cooperative Savings Scheme		19,751,786.46	8,134,948.41			8,134,948.41-	
BOIR Multipurpose savings		4,556,643.91	16,108,613.33			16,108,613.33-	
BPB Multipurpose Cooperatives Savings scheme		5,000.00					
Labour/Ashdene 500Housing Units Loan		8,533,824.63	7,365,623.96			7,365,623.96-	
Library Board Multipurpose Cooperative Society		1,756,334.28	5,675,441.85			5,675,441.85-	
GSADP Multipurpose Savings Scheme		2,010,342.52	2,801,770.67			2,801,770.67-	
Gombe State Medical Lab Multipurpose		24,763,354.42	25,169,306.57			25,169,306.57-	
GSCS Multipurpose Savings		26,392,981.94	27,091,764.00			27,091,764.00-	
Ministry of Education Multipurpose Savings		63,281,256.53	121,305,766.39			121,305,766.39-	

GSIPPC LTD	1,496,250.00	152,016.66			152,016.66-	
Credit Direct Ltd	913,661,280.58	745,592,659.47			745,592,659.47-	
ANCOPS Welfare Scheme	3,089,315.92	2,817,594.53			2,817,594.53-	
State Audit Multipurpose Cooperative Society	435,228.54	1,210,161.27			1,210,161.27-	
NASU SUBEB	901,736.32	358,703.93			358,703.93-	
GOMSDOCS Multipurpose Cooperatives Society	25,610,000.00	28,179,207.80			28,179,207.80-	
Nigerian Society of Physiotherapy (NSP)	633,000.00	453,000.00			453,000.00-	
Sharia Court of Appael Staff Multipurpose Coops Society	2,853,791.22	3,289,866.17			3,289,866.17-	
Shongom Micro Finance Bank		3,052,000.00			3,052,000.00-	
FMBN Home Renovation Loan Scheme	464,201,776.29	540,933,460.77			540,933,460.77-	
Treasury Women Association Gombe (TREWAG)	3,881,000.00	7,027,031.14			7,027,031.14-	
Gadam Community Development Association (GACDA)	1,249,400.00	1,338,100.00			1,338,100.00-	
Union Deductions Tertiary Institutions	41,118,079.33	73,664,768.97			73,664,768.97-	
Nigerian Medical & Dental Association	9,870,000.00	4,723,616.23			4,723,616.23-	
MWR Multipurpose Savings	69,741,400.00	96,376,861.10			96,376,861.10-	
Min For Local Govt Multipurpose	11,444,400.00	16,873,654.97			16,873,654.97-	
NUT Multipurpose Cooperative Savings Scheme	81,943,587.36	154,674,305.54			154,674,305.54-	
Women Multipurpose Cooperative Society (S/Audit)		572,450.89			572,450.89-	
Radio & Television Multipurpose Savings Scheme	11,286,600.00	9,384,810.00			9,384,810.00-	
SAU Multipurpose Savings Scheme	4,426,987.67	5,858,764.67			5,858,764.67-	
TSC Multipurpose Multipurpose Cooperatives	4,823,480.58	4,506,004.95			4,506,004.95-	
High Court of Justice Multipurpose	4,150,833.34	17,326,203.51			17,326,203.51-	
A.A.E.U.N . Agric & Allied	7,316,904.88	7,915,653.28			7,915,653.28-	
A.U.P.C.R.E	16,637,526.08	16,037,050.78			16,037,050.78-	
ICPAN Contribution	29,500.00	143,350.00			143,350.00-	
AMLS Association of Medical	5,334,000.00	973,176.64			973,176.64-	
Association of National Accountants of Nigeria (ANAN)	1,144,000.00	2,518,730.59			2,518,730.59-	
Association of Senior Civil Servant of Nigeria (ASCSN)	15,708,908.08	12,448,934.99			12,448,934.99-	
Deduction of 10% from Basic Salary	3,433,860.91					
Estate Rent Deduction	90,000.10	4,220,508.99			4,220,508.99-	
GOFDA	124,500.00	13,904,251.76			13,904,251.76-	
Hotels & Personal S. Workers	686,748.67	4,225,884.86			4,225,884.86-	
Islamic Health Student Association	1,952,963.24	5,976,956.17			5,976,956.17-	
Islamic Medical Association Gombe	13,703,240.27	45,235,711.40			45,235,711.40-	
Judiciary Staff Union of Nigeria (JUSUN)	15,573,228.13	13,225,857.90			13,225,857.90-	
M.H.W.U.N. Medical Health	38,602,069.91	41,557,065.30			41,557,065.30-	
Magistrate Union	1,625,400.00	3,706,739.01			3,706,739.01-	
Medical student Levy	1,992,000.00	2,379,542.53			2,379,542.53-	
N.A.N.M. National Association of Nurses & Midwives	140,950,717.86	216,298,545.69			216,298,545.69-	
N.A.R.D National Ass of Residence Doctors	4,654,000.00	3,547,000.00			3,547,000.00-	

NASU (Library) Non Academic		1,246,561.48	1,319,133.17			1,319,133.17-	
NASU Non Academic		20,800,316.10	48,899,055.48			48,899,055.48-	
Nigerian Veterinary Medical Ass		1,540,808.90	567,000.00			567,000.00-	
N.C.S.U Nigerian Civil Service Union		38,622,992.74	3,479,894.47			3,479,894.47-	
NUCTSAS		5,013,804.64	4,705,733.09			4,705,733.09-	
Pharmaceuticals Society of Nigeria [PSN]		1,623,303.00	4,788,182.00			4,788,182.00-	
Parliamentary Staff Association		4,069,018.58	2,808,737.32			2,808,737.32-	
Printing workers		1,922,328.04	2,200,975.73			2,200,975.73-	
RATTAWU		3,579,022.86	19,066,228.83			19,066,228.83-	
NLC 10% Deduction		18,263,059.60	189,274,962.35			189,274,962.35-	
NLC Loan		1,331,466.67					
Nigerian Union of Pensioners		38,001,783.15	39,246,697.66			39,246,697.66-	
Ass of Retired Permanent Secretaries		6,742,842.35	6,725,190.33			6,725,190.33-	
Radiographers Association Of Nigeria		2,029,424.76	3,942,546.51			3,942,546.51-	
SSG Office Cooperative Society		6,113,222.45	11,012,474.98			11,012,474.98-	
Civil Service Commission Staff Multipurpose Cooperative Soc		10,413,450.00	13,598,450.00			13,598,450.00-	
APC SECRETARIAT		93,645,989.60	112,129,076.68			112,129,076.68-	
Iman Multipurpose Cooperative Society (IMCS)		58,306,914.12	67,708,461.07			67,708,461.07-	
Fauwahs Services Limited		81,726,827.54	247,496,784.02			247,496,784.02-	
Contributory Health Care LGA/LEA (GoHEALTH) Deductions		24,000.00	2,227,759,667.17			2,227,759,667.17-	
Total		18,337,732,468.11	13,343,832,670.98			13,343,832,670.98-	
Note 54 - Repayment of External Loans							
Foreign Principal - Treasury Bill (Long Term)		1,664,899,535.56	5,042,356,612.39	20,000,000.00	5,042,356,700.00	87.61+	0.00%+
Total		1,664,899,535.56	5,042,356,612.39	20,000,000.00	5,042,356,700.00	87.61+	0.00%+
This represent deductions at Source							
from FAAC for Repayment of External Loans							
Note 55 - Repayment of Internal Loans							
Domestic Principal - Longterm Borrowing		2,692,427,489.94		20,200,000,000.00	50,000,000.00	50,000,000.00+	100.00%+
Bond Repayment		2,101,669,073.19					
Repayment FGN Bailout to States		366,922,425.60	914,424,844.81		914,424,850.00	5.19+	0.00%+
Repayment of CBN Loan		186,492,699.80	133,858,220.03		133,858,250.00	29.97+	0.00%+
SUBEB Loan Repayment		669,420,641.89	535,031,711.87		535,031,750.00	38.13+	0.00%+
GROCOL - Bond Repayment		1,284,134,438.56	1,490,564,850.91		1,490,564,860.00	9.09+	0.00%+
Repayment of CBN Budget Support Fund		65,341,115.54					
Repayment of Health Care Intervention Loan		182,211,551.22	199,304,251.55		199,304,260.00	8.45+	0.00%+
Jewel Sukuk - Bond Repayment		2,442,899,111.53	2,821,634,837.17		2,821,634,850.00	12.83+	0.00%+
Repayment of CBN Discounted Cash Reserve Requirement		994,569,299.67	1,090,540,637.14		1,090,540,650.00	12.86+	0.00%+
Repayment of National Housing Loans Facility (Family Homes)		262,552,290.47	559,934,029.43		559,934,050.00	20.57+	0.00%+

Repayment of Contract Financing Facility - [UBA CFF]			4,344,357,604.20		4,344,357,610.00	5.80+	0.00%+	
Repayment of GOS Private Bond			971,349,465.31		971,349,500.00	34.69+	0.00%+	
Domestic Principal - Shortterm Borrowing				105,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	
Total		11,248,640,137.41	13,061,000,452.42	21,905,000,000.00	13,136,000,630.00	75,000,177.58+	0.57%+	10,520,000,000.00
Note 56 - Transfer to Capital Development Fund								
Transfer to Capital Development Fund		23,514,987,986.84	137,077,673,863.45	44,402,245,500.00	181,346,131,433.00	44,268,457,569.55+	24.41%+	
Total		23,514,987,986.84	137,077,673,863.45	44,402,245,500.00	181,346,131,433.00	44,268,457,569.55+	24.41%+	

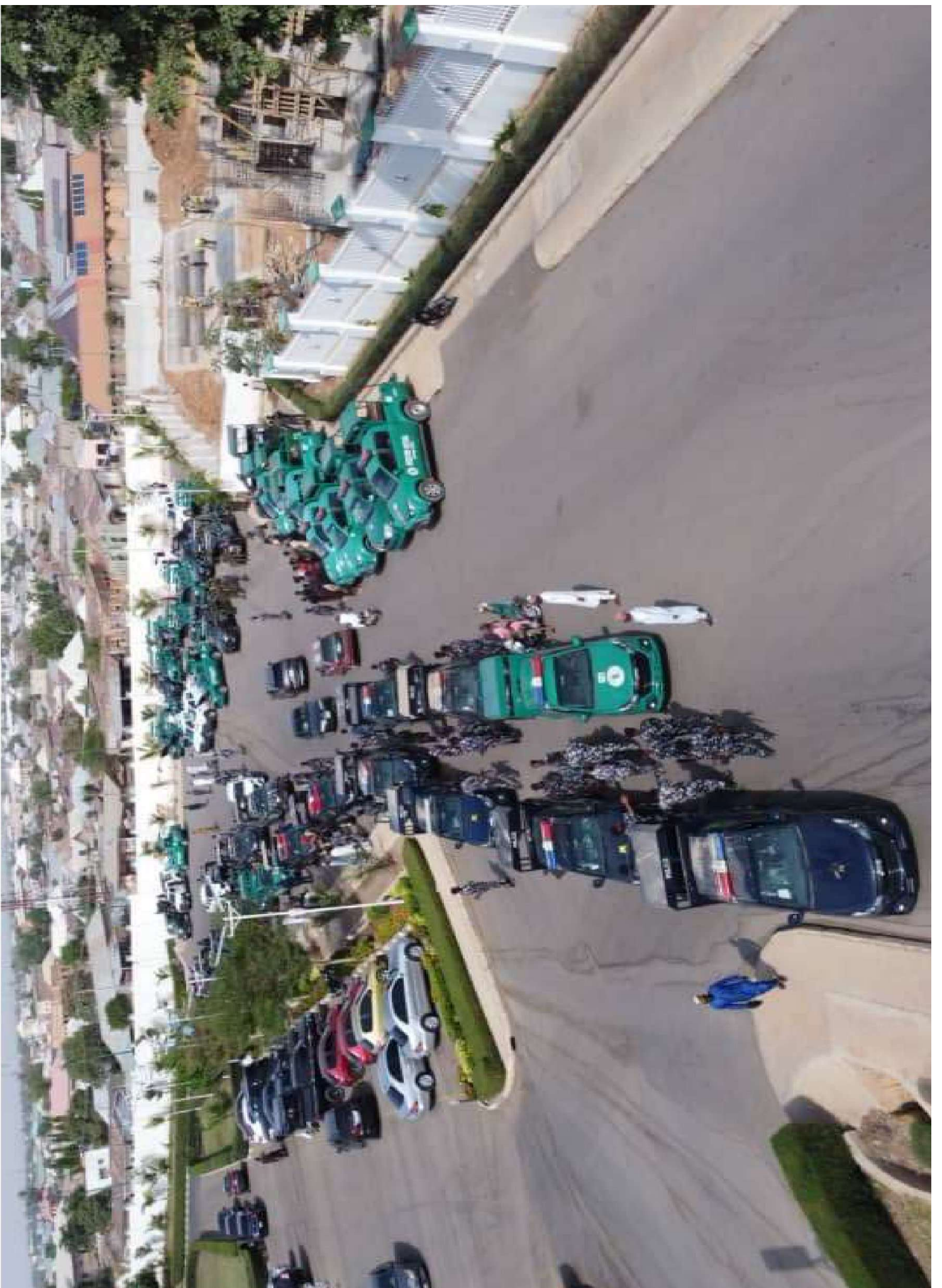


ANNUAL REPORT 2024

NOTE TO

STATEMENT OF

CAPITAL DEVELOPMENT FUND



GOMBE STATE GOVERNMENT									
NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND									
FOR THE YEAR ENDED 31ST DECEMBER 2024									
	Actual	Actual	Actual	Original	Final	Variance	%	Budget	Budget
	Year	Year	Year	Budget	Budget	2024	2024	2024	2025
	2023	2024	2024	2024	2024	2024	2024	2024	2025
	₦	₦	₦	₦	₦	₦	%		
Note 57 - Transfer from Consolidated Revenue Fund									
20007001/14010101 Transfer from CRF	23,514,987,986.84	137,077,673,863.45	137,077,673,863.45	44,402,245,500.00	181,346,131,433.00	44,268,457,569.55-	24.41%-		
Total	23,514,987,986.84	137,077,673,863.45	137,077,673,863.45	44,402,245,500.00	181,346,131,433.00	44,268,457,569.55-	24.41%-		
This represent Transfer from Recurrent Budget Surplus									
Note 58 - External Loans									
20001001/14030203 W/Bank Health System Development Programme	417,000,000.00								
20001001/14030207 Sustain. Urban Rural Water Supply San & Hygiene (SURWASH) WB	1,426,138,679.05	1,083,617,834.64		500,000,000.00	500,000,000.00	583,617,834.64+	116.72%+		
20001001/14030218 ACReSAL (W/BANK)	1,433,169,031.13	5,291,572,360.99		4,000,000,000.00	4,000,000,000.00	1,291,572,360.99+	32.29%+		
20001001/14030209 Bilingual Education Programme (IDB)	45,333,568.88								
20007001/14030211 Accelerating Nutrition Results in Nigeria	381,247,760.54	1,157,685,689.59		1,000,000,000.00	1,000,000,000.00	157,685,689.59+	15.77%+		
20007001/14030212 Immunization Plus and Malaria Progree by Accelerating Covera		1,178,976,463.00				1,178,976,463.00+			
20007001/14030135 Nigeria CAREs Project				10,000,000,000.00	30,000,000,000.00	30,000,000,000.00-	100.00%-		
20007001/14030206 Inno Dev and Effective in the Acqui of Skills IDEAS Project	227,500,000.00	91,814,955.08		1,500,000,000.00	1,500,000,000.00	1,408,185,044.92-	93.88%-		
20007001/14030212 Livestock Productivity and Resilience support project (W/Ba	194,100,500.84	244,925,195.24		1,000,000,000.00	1,000,000,000.00	755,074,804.76-	75.51%-		
20007001/14030213 Ease of Doing Business - SEBER (PforR)				500,000,000.00	500,000,000.00	500,000,000.00-	100.00%-		
20007001/14030214 Nigeria for Women Project (W/Bank)				500,000,000.00	500,000,000.00	500,000,000.00-	100.00%-		
20007001/14030215 Rural Access to Agricultural Marketing Project (RAAMP)	469,050,210.00	797,627,720.00		2,000,000,000.00	4,910,000,000.00	4,112,372,280.00-	83.76%-		
20007001/14030216 Covid-19 Preparedness & Response Project (CO-PREP)				50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-		
20007001/14030217 Adolescent Girls Initiative for Learning and Empowerment		877,160,700.91		200,000,000.00	200,000,000.00	677,160,700.91+	338.58%+		
20007001/14030218 Business Enabling Reforms - SEBER (PforR)				2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	100.00%-		
Total	4,593,539,750.44	10,723,380,919.45		23,250,000,000.00	46,160,000,000.00	35,436,619,080.55-	76.77%-		
Note 59 - Internal Loans									
20007001/14030101 Commercial & Other Bank Loans				20,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	100.00%-		
20007001/14030113 SUBEB Loans	1,204,452,353.76								
20007001/14030116 UBA Contract Financing Facility	14,977,395,933.54	2,126,400,951.36				2,126,400,951.36+			
20007001/14030118 GOS Private Bond Proceed		18,800,000,000.00				18,800,000,000.00+			
20007001/14030121 Carbon Fund for Budget Support				5,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-		
20007001/14030122 Bonds				25,000,000,000.00	25,000,000,000.00	25,000,000,000.00-	100.00%-		
20007001/14030125 Green Bond				5,000,000,000.00	5,000,000,000.00	5,000,000,000.00-	100.00%-		
Total	16,181,848,287.30	20,926,400,951.36		55,000,000,000.00	33,000,000,000.00	12,073,599,048.64-	36.59%-		

Note 60 - Other Capital Receipts									
20007001/14020201	Local Gov't Contribution to Joint Projects		2,380,960,028.95	5,805,449,396.03	5,000,000,000.00	5,000,000,000.00	805,449,396.03+	16.11%+	
20007001/14020203	FGN Reimbursement on Capital Project		1,524,000,000.00		3,000,000,000.00	3,000,000,000.00	3,000,000,000.00-	100.00%-	
20007001/14020203	Local Gov't Contribution to Higher Education		1,367,611,236.21	1,887,518,562.46			1,887,518,562.46+		
20007001/14020204	Local Government Contribution to GoHealth Program		291,546,765.41	891,312,753.24			891,312,753.24+		
20007001/14020207	Domestic Assistance/Donation by Individual/Coporate Bodies			5,253,000.00			5,253,000.00+		
20007001/14020208	Enterpreneurship Development Fund [NEDC]			1,500,000,000.00			1,500,000,000.00+		
20001001/13010102	SDGs Conditional Grants				50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	
20001001/13010103	SFTAS		2,815,708,966.00						
20001001/13010104	UBE		1,345,352,353.76	27,800,000.00	1,400,000,000.00	1,400,000,000.00	1,372,200,000.00-	98.01%-	
20001001/13010105	TET Fund		366,663,229.06	1,343,498,490.00	2,000,000,000.00	2,000,000,000.00	656,501,510.00-	32.83%-	
20001001/13010110	Strategic Support for Water Supply (COVID_19)				50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	
20001001/13010111	COVID-19 Intervention		107,002,300.00						
20001001/13010113	National Livestock Transformation Plan (NLTP)				500,000,000.00	500,000,000.00	500,000,000.00-	100.00%-	
20001001/13010114	Nigeria CARES Project		10,015,578,648.00	25,305,166,261.04			25,305,166,261.04+		
20001001/13010115	FGN Project Grants				120,000,000,000.00	120,000,000,000.00	120,000,000,000.00-	100.00%-	
17003001/13000000	FG - SUBEB Matching Grant			1,395,784,959.14			1,395,784,959.14+		
17003001/13010104	Better Education Service Delivery for All (BESDA)		5,944,492,739.11		100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	
20001001/13010202	UNICEF		119,218,982.10	200,476,137.99			200,476,137.99+		
20001001/13010206	United Nations Systems				200,000,000.00	200,000,000.00	200,000,000.00-	100.00%-	
20001001/13010207	International NGO's		280,000.00		100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	
20001001/13010208	Inclusive Basic Service Delivery ADB				1,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-	
20001001/13010215	Sustainable Water Supply (W/Bank)				50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	
20001001/13010215	Health System Support Grant (GAVI)		350,000.00	2,910,000.00			2,910,000.00+		
20001001/13010217	Basic Health CARES Promotion Fund				1,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-	
20001001/13020408	Partnership For Extended Water Supply Sanitation and Hygeine		885,687,130.01						
20001001/13020411	Gombe State Malaria Elimination Program				1,400,000,000.00	1,400,000,000.00	1,400,000,000.00-	100.00%-	
20001001/13020412	USAID State2State Activity				100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	
21003001/13010201	Grants from Bill and Melinda Gates Foundation (BMG)				50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	
17003001/13010201	SUBEB - UNICEF Program		2,361,900.00						
2200100100/13000001	UNIDO Small Hydro Power (shp) Project				200,000,000.00	200,000,000.00	200,000,000.00-	100.00%-	
Total			27,166,814,278.61	38,365,169,559.90	16,050,000,000.00	136,200,000,000.00	97,834,830,440.10-	71.83%-	
Note 61 - 701 - General Public Services									
70111 - Executive and Legislative Organs			2,978,093,840.18	4,792,512,592.32	3,413,000,000.00	5,207,400,000.00	414,887,407.68+	7.97%+	3,701,500,000.00
70112 - Financial and Fiscal Affairs			42,380,890.50	25,348,012.00	620,500,000.00	397,100,000.00	371,751,988.00+	93.62%+	940,000,000.00
52102001/23030121/13000003	Renovation of Office Buildings				30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00
70131 - General Personnel Services					157,000,000.00	103,500,000.00	103,500,000.00+	100.00%+	165,000,000.00
38004001/23050102/13000002	State Bureau of Statistics Database				4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	
38004001/23010105/13000003	Purchase of 22 nos Motor Vechicles for statistical Investigati				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00
11001002/23050101/13000002	Communication Gadgets				15,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	15,000,000.00

11001002/23030121/13000003	Rehabilitation of Deputy Governor's Residence				50,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	150,000,000.00
11001002/23030100/13000204	Rehabilitation of Deputy Governor's Office Complex				100,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	150,000,000.00
61004001/23010112/13000002	Purchase of Office Furniture & Equipment				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	
61004001/23010113/13000004	Procurement of Laptops and other Accessories				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	
61008001/23010119/000008200	Purchase of 1 Set 18KVA Solar Source of Power (Renewable E				30,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	30,000,000.00
61008001/23010112/000000000	Purchase of Office Equipment				10,000,000.00				
61008001/23050108/000026200	Palliative to Support Removal Fuel Subsidy				50,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	
61006001/23010112/13000001	Purchase of Office Furniture & Equipment				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	
61006001/23010113/13000002	Purchase of Office Equipment/ICT				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	
61006001/23020121/13000003	Renovation of Office Building				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	
61037001/23010119/13000004	Purchase of 1 set of 18 KVA Solar Source of power (Renewable				30,000,000.00	500,000.00	500,000.00+	100.00%+	30,000,000.00
15001001/23010100/00010119	Purchase of 1 Set 33 KVA Solar Source Energy				84,000,000.00				30,000,000.00
61038001/23030100/23030121	Renovation Of Office Complex				10,000,000.00	500,000.00	500,000.00+	100.00%+	10,000,000.00
1103500300/23010103/06000005	Infrastructure Donor Scheme (State Wide)			8,000,000.00	2,000,000.00	8,001,000.00	1,000.00+	0.01%+	5,000,000.00
1103500300/23010102/13000001	Provision of 3 Four Wheel Truck Van for Monitoring and Sup				3,000,000.00	10,000.00	10,000.00+	100.00%+	5,000,000.00
1103500300/23010102/13000002	Drilling of 500 MTRS Solar Borehole in Duikku LGA				2,000,000.00	10,000.00	10,000.00+	100.00%+	5,000,000.00
1103500300/23030101/13000003	Renovation and Expansion of Emirs and Chiefs Palaces across			24,508,397.85	3,000,000.00	33,000,000.00	8,491,602.15+	25.73%+	250,000,000.00
1103500300/23010119/13000004	Provision of 100 each Solar Street Light Across 11 LGAs								
Head				5,290,470,413.26	2,000,000.00	5,302,000,000.00	11,529,586.74+	0.22%+	1,000,000,000.00
1103500300/23050102/13000006	Installation of Budget Software in 11 LGAs				3,000,000.00	10,000.00	10,000.00+	100.00%+	5,000,000.00
1103500300/23020114/13000007	Implementation of Joint Projects across LGAs								2,500,000,000.00
12004001/23010136/13000108	Purchase of Electrical/Electronic Equipment				10,000,000.00	500,000.00	500,000.00+	100.00%+	15,000,000.00
23001001/23030111/00000131	Renovation of External Structure Works and Services				20,000,000.00	500,000.00	500,000.00+	100.00%+	
23001001/23050100/00000132	Completion of NUJ Press Centre				7,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	
23001001/23020124-23020107	Construction of Cultural Theatre Museum and Artist Camp				10,000,000.00	500,000.00	500,000.00+	100.00%+	10,000,000.00
23001001/23020124/02000008	Construction of Tourism Sites at Pandi Takki and Sultan At				20,000,000.00	500,000.00	500,000.00+	100.00%+	15,000,000.00
23001001/23020100/23020124	Completion of Kaltungo Museum				30,000,000.00	500,000.00	500,000.00+	100.00%+	10,000,000.00
23001001/23020100/23020127	Construction of 50KVA A. M Radio Station				25,000,000.00	500,000.00	500,000.00+	100.00%+	5,000,000.00
23004001/23010119/00000600	Purchase of 1 set of 100 KVA Solar Source of power (Renewab			58,941,173.00	200,000,000.00	59,000,000.00	58,827.00+	0.10%+	100,000,000.00
40001001/23030121/00000102	Expansion /Renovation of Office Building				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00
49001001/23020441/13010119	Purchase of 1 set of 40 KVA Solar Source Energy				120,000,000.00				20,000,000.00
20007001/23050108/13000107	Gombe State Personnel Management Information System				50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	500,000,000.00
22001001/23030124/12000008	Upgrading and Fencing of Major Markets in the 11 LGAs of the				45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	100,000,000.00
34001001/23030121/00000109	Renovation/Upgrade of International Conference Centre				20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	
34001001/23020102/00000125	Construction of Affordable Family Homes			778,813,145.56	1,500,000,000.00	1,426,000,000.00	647,186,854.44+	45.38%+	200,000,000.00
34001001/23030100/13000002	Renovation of Office Building				50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	

34004001/23020118/13000001	Construction/ Conversion Of Existing Structures					45,000,000.00	45,000,000.00	45,000,000.00	100.00%+	45,000,000.00	100.00%+	45,000,000.00
52001001/23020105/00000124	Portable Water in Rural Areas via Boreholes					250,000,000.00	10,000,000.00	10,000,000.00	100.00%+	10,000,000.00	100.00%+	250,000,000.00
18051001/23010112/13000022	Purchase of Office Furniture					15,000,000.00	15,000,000.00	15,000,000.00	100.00%+	15,000,000.00	100.00%+	15,000,000.00
18053001/23010119/13000105	Purchase and Installation of Sets Generators for Khadis Qtrs											20,000,000.00
14001001/23020618/02000002	Support for the Vulnerable					20,000,000.00	20,000,000.00	20,000,000.00	100.00%+	20,000,000.00	100.00%+	
14001001/23020101/08000005	Purchase of Equipment for Remand Home/Inmates to Acquire					20,000,000.00	20,000,000.00	20,000,000.00	100.00%+	20,000,000.00	100.00%+	20,000,000.00
14001001/23020101/13000011	Construction of additional WDCs in Gombe Y/Deba & Kaltung											30,000,000.00
14001001/23020100/13000012	Renovation of Ministry of Women affairs and Hajjiya Amina Int					30,000,000.00	10,000,000.00	10,000,000.00	100.00%+	10,000,000.00	100.00%+	30,000,000.00
14001001/23050101/13000013	Women Peace and Security					1,500,000.00	1,500,000.00	1,500,000.00	100.00%+	1,500,000.00	100.00%+	1,500,000.00
14001001/23020101/13000015	Renovation of Existing Rehabilitation Center Gombe and Billi											
52003001/23020101/00000103	Renovation of Office Building					10,000,000.00	10,000,000.00	10,000,000.00	100.00%+	10,000,000.00	100.00%+	10,000,000.00
51001001/23030101/13000006	Upgrading of Emirs Palace					10,000,000.00	10,000,000.00	10,000,000.00	100.00%+	10,000,000.00	100.00%+	
51001001/23010105/13000007	Purchase of Vehicles					4,000,000.00	4,000,000.00	4,000,000.00	100.00%+	4,000,000.00	100.00%+	5,000,000.00
51001001/23010127/13000008	Purchase of ICT Equipment For LGAs Budget Office					4,000,000.00	4,000,000.00	4,000,000.00	100.00%+	4,000,000.00	100.00%+	4,000,000.00
51001001/23010112/13000010	Renovation/Furnishing of Head Quarters					1,000,000.00	1,000,000.00	1,000,000.00	100.00%+	1,000,000.00	100.00%+	10,000,000.00
51001001/23030128/03000011	Upgrading of Graveyards					100,000,000.00	100,000,000.00	100,000,000.00	100.00%+	100,000,000.00	100.00%+	
51001001/23050101/13000012	Nigeria For Women Project (NFWP) World Bank Project					5,000,000.00	5,000,000.00	5,000,000.00	100.00%+	5,000,000.00	100.00%+	10,000,000.00
26006001/23020102/13000015	Construction of Male and Female Hostel					100,000,000.00	20,000,000.00	20,000,000.00	100.00%+	20,000,000.00	100.00%+	100,000,000.00
26006001/23020101/13000017	Construction of Central Store					10,000,000.00	10,000,000.00	10,000,000.00	100.00%+	10,000,000.00	100.00%+	10,000,000.00
26006001/23020111/13000018	Construction of New Library.	21,228,803.30										
26006001/23020107/13000020	Construction of Language Laboratory For Mass Communication					15,000,000.00	15,000,000.00	15,000,000.00	100.00%+	15,000,000.00	100.00%+	
26006001/23020111/13000023	Library Development (TETFund)	63,146,386.30				50,000,000.00	63,200,000.00	53,613.70+	0.08%+	53,613.70+	0.08%+	20,000,000.00
26006001/23020117/13000024	Construction of Library (Faculty of Language)					1,000,000.00	3,000,000.00	3,000,000.00	100.00%+	3,000,000.00	100.00%+	5,000,000.00
13001001/23020118/00000123	Upgrading of Existing Skills Centres					10,000,000.00	1,000,000.00	1,000,000.00	100.00%+	1,000,000.00	100.00%+	10,000,000.00
16018001/23050101/13000009	Intelligence Management and Monitoring	238,312,361.53	193,285,581.49			250,000,000.00	194,000,000.00	714,418.51+	0.37%+	714,418.51+	0.37%+	20,000,000.00
16018001/23050101/13000010	Hunters and Vigilantes [Security]		6,000,000.00			70,000,000.00	56,000,000.00	50,000,000.00	89.29%+	50,000,000.00	89.29%+	20,000,000.00
23001001/23050101/000005300	Consultancy Services					8,000,000.00	500,000.00	500,000.00	100.00%+	500,000.00	100.00%+	
38004001/23050101/00000104	Development and Hosting of Bureau of Statistics Website						3,000,000.00	3,000,000.00	100.00%+	3,000,000.00	100.00%+	4,000,000.00
38004001/23050102/13000005	Development and Hosting Of Bureau of Statistics Website					3,000,000.00						5,000,000.00
52102001/23020105/10000020	Construction of Gombe Township water SUP Augmentation s					20,000,000.00						20,000,000.00
52102001/23020105/10000021	Construction Of Water supply at Gombe state uni of science K											20,000,000.00
13001001/23050100/00000101	Logistic For Digital Youth Empowerment SDGs					1,000,000.00	1,000,000.00	1,000,000.00	100.00%+	1,000,000.00	100.00%+	

[illegible]

70472 - Hotels and Restaurants				15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	30,000,000.00
70473 - Tourism				70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	85,000,000.00
70474 - Multipurpose Development Projects			40,048,900.00	415,000,000.00	415,000,000.00	374,951,100.00+	90.35%+	460,000,000.00
70481 - R & D Gen Economic Commercial and Labour Affairs				95,000,000.00	95,000,000.00	95,000,000.00+	100.00%+	95,000,000.00
70482 - R & D Agriculture Forestry Fishing and Hunting				500,000.00	500,000.00	500,000.00+	100.00%+	1,000,000.00
70484 - R & D Mining Manufacturing and Construction				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00
70486 - R & D Communication				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	5,000,000.00
70487 - R & D Other Industries				12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00
Total		23,094,304,016.52	79,664,187,716.89	33,592,500,000.00	85,061,810,000.00	5,397,622,283.11+	6.35%+	48,425,000,000.00
Note 65 - 705 - Environmental Protection								
70510 - Waste Management		1,695,852,400.00	2,481,714,655.04	4,095,000,000.00	4,342,000,000.00	1,860,285,344.96+	42.84%+	2,422,000,000.00
70520 - Waste Water Management				60,400,000.00	11,400,000.00	11,400,000.00+	100.00%+	240,000,000.00
70530 - Pollution Abatement				50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00
70550 - R & D Environmental Protection		908,375,028.01	449,622,346.55	1,713,000,000.00	1,808,000,000.00	1,358,377,653.45+	75.13%+	555,000,000.00
70560 - Environmental Protection		1,273,816,487.80	15,516,496,297.24	4,625,000,000.00	15,667,000,000.00	150,503,702.76+	0.96%+	3,960,000,000.00
Total		3,878,043,915.81	18,447,833,298.83	10,543,400,000.00	21,878,400,000.00	3,430,566,701.17+	15.68%+	7,227,000,000.00
Note 66 - 706 - Housing and Community Amenities								
70610 - Housing Development		5,519,153,299.10	3,873,836,779.80	1,781,500,000.00	7,003,500,000.00	3,129,663,220.20+	44.69%+	1,785,500,000.00
70620 - Community Development		28,543,301,747.47	33,568,312,491.66	11,860,000,000.00	35,680,800,000.00	2,112,487,508.34+	5.92%+	25,305,000,000.00
70630 - Water Supply		6,088,884,654.08	3,945,109,831.69	7,233,600,000.00	4,851,800,000.00	906,690,168.31+	18.69%+	6,336,000,000.00
70650 - R & D Housing and Community Amenities		1,900,611,743.06	39,003,036,592.75	22,997,000,000.00	68,513,855,855.00	29,510,819,262.25+	43.07%+	43,044,000,000.00
Total		42,051,951,443.71	80,390,295,695.90	43,872,100,000.00	116,049,955,855.00	35,659,660,159.10+	30.73%+	76,470,500,000.00
Note 67 - 707 - Health								
70711 - Pharmaceutical Products				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	
70712 - Other Medical Products		23,169,225.33	646,570,311.00	155,000,000.00	1,741,000,000.00	1,094,429,689.00+	62.86%+	310,000,000.00
70713 - Therapeutic Appliances and Equipment				38,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	
70721 - General Medical Services		3,974,031,907.48	4,077,169,903.43	2,724,000,000.00	5,570,100,000.00	1,492,930,096.57+	26.80%+	4,518,000,000.00
70722 - Specialized Medical Services				25,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	5,000,000.00
70723 - Dental Services				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	
70724 - Paramedical Services				520,000,000.00	340,000,000.00	340,000,000.00+	100.00%+	1,326,185,000.00
70731 - General Hospital Services		168,978,674.00	18,955,800.00	273,000,000.00	185,600,000.00	166,644,200.00+	89.79%+	90,000,000.00
70732 - Specialized Hospital Services				10,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	
70733 - Medical and Maternity Centre Services				250,000,000.00	52,000,000.00	52,000,000.00+	100.00%+	55,000,000.00
70740 - Public Health Services		358,409,325.69	77,906,462.53	1,673,200,000.00	405,400,000.00	327,493,537.47+	80.78%+	1,557,000,000.00
70750 - R & D Health				120,500,000.00	101,500,000.00	101,500,000.00+	100.00%+	80,500,000.00
Total		4,524,589,132.50	4,820,602,476.96	5,803,700,000.00	8,413,600,000.00	3,592,997,523.04+	42.70%+	7,941,685,000.00

Note 68 - 708 - Recreation Culture and Religion									
70810 - Recreation and Sporting Services				187,400,000.00	133,900,000.00	133,900,000.00+	100.00%+		134,000,000.00
70820 - Cultural Services				15,000,000.00	100,000.00	100,000.00+	100.00%+		-
70830 - Broadcasting and Publishing Services				35,000,000.00	500,000.00	500,000.00+	100.00%+		12,000,000.00
70840 - Religious and Other Community Services				22,000,000.00	6,500,000.00	6,500,000.00+	100.00%+		5,000,000.00
70850 - R & D Recreation Culture and Religion				20,000,000.00	500,000.00	500,000.00+	100.00%+		10,000,000.00
Total				279,400,000.00	141,500,000.00	141,500,000.00	100.00%+		161,000,000.00
Note 69 - 709 - Education									
70912 - Primary Education			5,178,100,951.39	2,034,888,583.80	2,080,000,000.00	45,111,416.20+	2.17%+		3,020,000,000.00
70921 - Lower Secondary Education					2,000,000.00	2,000,000.00+	100.00%+		2,000,000.00
70922 - Upper Secondary Education					1,816,000,000.00	1,816,000,000.00+	100.00%+		1,818,000,000.00
70930 - Post Secondary Education			94,137,848.00		105,000,000.00	105,000,000.00+	100.00%+		2,000,000.00
70941 - First Stage of Tertiary Education			318,156,085.85	1,667,520,631.05	2,132,400,000.00	464,879,368.95+	21.80%+		4,196,500,000.00
70942 - Second Stage of Tertiary Education				393,156,965.77	1,012,000,000.00	618,843,034.23+	61.15%+		5,210,000,000.00
70950 - Education Not Defined by Level			1,087,982,542.85	2,430,043,059.67	4,603,000,000.00	2,172,956,940.33+	47.21%+		16,332,500,000.00
70960 - Subsidiary Services to Education					18,000,000.00	18,000,000.00+	100.00%+		18,000,000.00
70970 - R & D Education					57,100,000.00	57,100,000.00+	100.00%+		305,100,000.00
Total			6,678,377,428.09	6,525,609,240.29	11,825,500,000.00	5,299,890,759.71+	44.82%+		30,904,100,000.00
Note 70 - 710 - Social Protection									
71040 - Family and Children			3,157,144,267.69	1,410,500.00	124,770,000.00	123,359,500.00+	98.87%+		375,000,000.00
71050 - Unemployment			229,369,675.00		6,000,000.00	6,000,000.00+	100.00%+		145,000,000.00
71070 - Social Exclusions			962,520,522.31	120,222,693.63	469,230,000.00	349,007,306.37+	74.38%+		326,000,000.00
71080 - R & D Social Protection			153,431,000.00	3,957,037,818.09	4,020,000,000.00	62,962,181.91+	1.57%+		1,015,000,000.00
Total			4,502,465,465.00	4,078,671,011.72	4,620,000,000.00	541,328,988.28+	11.72%+		1,861,000,000.00



ANNUAL REPORT 2024
SCHEDULE OF RECURRENT REVENUE



GOMBE STATE GOVERNMENT							
SCHEDULE OF RECURRENT REVENUE							
FOR THE PERIOD ENDED 31ST DECEMBER 2024							
	Actual 2023 ₦	Actual 2024 ₦	Original Budget 2024 ₦	Final Budget 2024 ₦	Variance 2024 ₦	% Variance 2024 %	Budget 2025 ₦
Description							
RECURRENT REVENUE							
STATUTORY ALLOCATION FROM FAAC							
FEDERATION ACCOUNT							
Organization/Economic Code							
20007001/11010000							
20007001/11010001	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-	5.70%-	42,000,000,000.00
20007001/11010102	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+	10.21%+	30,000,000,000.00
20007001/11010003		811,745,459.46	500,000,000.00	300,000,000.00	511,745,459.46+	170.58%+	2,500,000,000.00
20007001/11010004	1,044,237,824.38	855,818,852.31		700,000,000.00	155,818,852.31+	22.26%+	1,000,000,000.00
20007001/11010005	1,330,859,476.79	645,820,769.92	5,500,000,000.00	1,000,000,000.00	354,179,230.08-	35.42%-	2,000,000,000.00
20007001/11010006		187,325,183.11			187,325,183.11+		
20007001/11010008			500,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	2,000,000,000.00
20007001/11010010	8,245,468,097.72	8,204,008,542.37			8,204,008,542.37+		
20007001/11010013	392,657,140.29	11,026,015,166.12	200,000,000.00	7,200,000,000.00	3,826,015,166.12+	53.14%+	6,000,000,000.00
20007001/11010015	1,219,899,381.09	387,492,461.95	1,500,000,000.00	50,000,000.00	337,492,461.95+	674.98%+	1,500,000,000.00
20007001/11010018	645,820,769.92		200,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	200,000,000.00
20007001/11010019		1,097,104,426.82			1,097,104,426.82+		
20007001/11010020	48,303,472.06						
20007001/11010023	192,295,537.79	2,491,903,117.18		1,850,000,000.00	641,903,117.18+	34.70%+	2,000,000,000.00
20007001/11010309	1,420,509,690.53	201,541,249.27	1,600,000,000.00	11,700,000,000.00	11,498,458,750.73-	98.28%-	2,000,000,000.00
20007001/11010311		2,000,000,000.00			2,000,000,000.00+		2,000,000,000.00
20007001/11010312		21,000,000,000.00		14,000,000,000.00	7,000,000,000.00+	50.00%+	6,404,200,000.00
Total	73,367,696,281.34	110,493,861,558.25	72,500,000,000.00	97,400,000,000.00	13,093,861,558.25+	13.44%+	99,604,200,000.00
TAXES							
OFFICE OF THE SSG							
Organization/Economic Code							
11013001/12010000							
GOMBE STATE HOUSE OF ASSEMBLY							
Organization/Economic Code							
12003001/12010000							

[illegible]

MINISTRY OF AGRICULTURE ANIMAL HUSBANDRY AND COOPERATION									
Organization/Economic Code									
15001001/12020000									
15001001/12020016	Cattle Dealer Licences	124,000.00	122,500.00	1,000,000.00	1,000,000.00	877,500.00-	87.75%-	1,000,000.00	
15001001/12020022	Produce Buying Licence	39,000.00	49,000.00	350,000.00	350,000.00	301,000.00-	86.00%-	350,000.00	
15001001/12020026	Tractor Hiring Services	1,595,000.00	247,000.00	2,500,000.00	1,500,000.00	1,253,000.00-	83.53%-	3,000,000.00	
15001001/12020048	Hide & Skin Buyers Licence	10,000.00	137,200.00	150,000.00	150,000.00	12,800.00-	8.53%-	150,000.00	
15001001/12020072	Hide & Skin Buyers Licences	417,000.00							
15001001/12020137	Trade Permits Licences	1,578,000.00	3,282,600.00	5,000,000.00	4,000,000.00	717,400.00-	17.94%-	5,000,000.00	
15001001/12020153	Annual Renewal		40,000.00	2,000,000.00	1,000,000.00	960,000.00-	96.00%-	2,000,000.00	
Total		3,763,000.00	3,878,300.00	11,000,000.00	8,000,000.00	4,121,700.00-	51.52%-	11,500,000.00	
LICENSES									
MINISTRY OF ENERGY AND MINERAL RESOURCES									
Organization/Economic Code									
33001001/12020000									
LICENSES									
MIN OF ANIMAL HUSBANDRY & NOMADIC AFFR									
Organization/Economic Code									
70001001/12020000									
LICENSES									
GOMBE STATE INTERNAL REVENUE SERVICES									
Organization/Economic Code									
20008001/12020000									
20008001/12020032	Motor Vehicle Licences	5,951,275.00	22,119,592.00	70,000,000.00	30,000,000.00	52,119,592.00+	173.73%+	70,000,000.00	
20008001/12020033	Driver's Licences							10,000,000.00	
20008001/12020034	Licence Plates	3,629,750.00	17,207,413.00	40,000,000.00	28,000,000.00	10,792,587.00-	38.54%-	40,000,000.00	
20008001/12020071	Learners Permit	209,005.00	588,000.00	2,000,000.00	2,000,000.00	1,412,000.00-	70.60%-	5,000,000.00	
20008001/12020548	Penalty on Interest on PAYE/Withholding Tax			6,000,000.00					
20008001/12020082	Motorcycle /Tricycle Licences	621,725.00	3,821,270.00	71,000,000.00	31,000,000.00	27,178,730.00-	87.67%-	50,000,000.00	
20008001/12020409	Weight and Measure Fees	68,975.00	29,025.00		1,000,000.00	970,975.00-	97.10%-		
20008001/12020450	Inspection Fees				5,000,000.00	5,000,000.00-	100.00%-		
20008001/12020636	Replacement of Missing Number Plates		4,488,100.00	5,000,000.00	5,000,000.00	511,900.00-	10.24%-		
20008001/12020712	Other Earnings	49,629,775.00	56,521,600.32	35,000,000.00	70,000,000.00	13,478,399.68-	19.25%-		
20008001/12020719	Collections from POS		307,912.38	5,000,000.00	5,000,000.00	4,692,087.62-	93.84%-		
20008001/12020720	Cold room Fees			5,000,000.00					
20008001/12020721	Concession Fees			5,000,000.00					
20008001/12020722	Optic Fiber cable laying			118,000,000.00					

200080001/12020723	Private Institution Fees					20,000,000.00						
200080001/12020724	Maintenance Fees					10,000,000.00						
200080001/12020725	Screening Fees					75,000,000.00						
Total		60,110,505.00	105,082,912.70			467,000,000.00	117,000,000.00	11,917,087.30-	10.19%-			175,000,000.00
LICENSES												
MINISTRY OF TRADE INDUSTRY AND TOURISM												
Organization/Economic Code												
22001001/12020000												
22001001/12020045	Transfer of C of O		60,000.00			100,000.00		60,000.00+				
Total			60,000.00			100,000.00		60,000.00+				
LICENSES												
MINISTRY OF SCIENCE & TECHNOLOGY AND INNOVATION												
Organization/Economic Code												
28001001/12020000												
LICENSES												
MINISTRY OF WORKS HOUSING AND TRANSPORT												
Organization/Economic Code												
34001001/12020000												
34001001/12020032	Motor Vehicle Licences											10,000,000.00
34001001/12020033	Tripate Enhance National Driver's Licence											5,000,000.00
Total												15,000,000.00
LICENSES												
MINISTRY OF HOUSING & URBAN DEVELOPMENT												
Organization/Economic Code												
53001001/12020000												
LICENSES												
GOMBE STATE WATER BOARD												
Organization/Economic Code												
52102001/12020000												
52102001/12020028	Borehole Drilling Licences											
Total						1,000,000.00	500,000.00	500,000.00-	100.00%-			1,000,000.00
LICENSES												
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEV.												
Organization/Economic Code												

[illegible]

[illegible]

[illegible]

GOMBE STATE AGENCY FOR COMMUNITY AND SOCIAL									
Organization/Economic Code									
13055001/12040000									
13055001/12040004 Other Earnings	14,000.00				100,000.00				
Total	14,000.00				100,000.00				
FEES									
MINISTRY OF INFORMATION AND CULTURE									
Organization/Economic Code									
23001001/12040000									
23001001/12040453 Application Fees						500,000.00		100.00%	500,000.00
23001001/12040457 Optic Fiber Cables Laying Fees									
23001001/12040264 Registration Fee						100,000.00		100.00%	
23001001/12040265 Annual Renewal						1,000,000.00		100.00%	1,000,000.00
23001001/12040374 Hotel Business Fees						500,000.00			
23001001/12040375 Processing Fees							4,000,000.00	100.00%	
23001001/12040523 Fuel Dumping Fees									
Total						5,600,000.00		100.00%	1,500,000.00
FEES									
OFFICE OF THE AUDITOR GENERAL (STATE)									
Organization/Economic Code									
40001001/12040000									
40001001/12040264 Registration Fees	241,000.00		180,000.00		1,000,000.00		820,000.00	82.00%	2,000,000.00
40001001/12040265 Renewal of Audit Fees					1,000,000.00		1,340,000.00	100.00%	1,000,000.00
Total	241,000.00		180,000.00		2,000,000.00		2,160,000.00	92.31%	3,000,000.00
FEES									
OFFICE OF THE AUDITOR GENERAL (LG)									
Organization/Economic Code									
40002001/12040000									
40002001/12020457 Registration Fee					1,500,000.00		1,500,000.00	100.00%	1,500,000.00
40002001/12020460 Renewal Fee					500,000.00				
Total					2,000,000.00		1,500,000.00	100.00%	1,500,000.00
FEES									
CIVIL SERVICE COMMISSION									
Organization/Economic Code									
47001001/47000000									
47001001/47020453 Application Fees						1,500,000.00		100.00%	500,000.00

[illegible]

[illegible]

222001001/12040608	Concession Fees						25,000,000.00	25,000,000.00	100.00%-	2,000,000.00
222001001/12040609	Games/Sports Charges									2,000,000.00
Total		1,731,000.00	2,914,500.00	88,000,000.00			28,600,000.00	25,685,500.00	89.81%-	4,000,000.00
GOMBE STATE PROPERTY DEVELOPMENT COMPANY										
Organization/Economic Code										
222018001/12040000										
222018001/12020466	Non Refundables Application Fees for Government		390,000.00	1,000,000.00			1,000,000.00	610,000.00-	61.00%-	
222018001/12020458	Processing Fees	860,000.00	2,595,000.00	1,000,000.00			3,000,000.00	405,000.00-	13.50%-	
Total		860,000.00	2,985,000.00	2,000,000.00			4,000,000.00	1,015,000.00-	25.38%-	
FEES										
MINISTRY OF SCIENCE & TECHNOLOGY AND INNOVATION										
Organization/Economic Code										
28001001/12040000										
28001001/12020477	Network Mast & Base Stations						3,000,000.00	3,000,000.00-	100.00%-	
28001001/12040561	Registration of Herbal Union Member			400,000.00						
28001001/12040562	Registration of Makera Union Members						200,000.00	200,000.00-	100.00%-	
28001001/12040563	Registration of Welders Union Members						200,000.00	200,000.00-	100.00%-	
28001001/12040564	Registration of Union Members									1,000,000.00
28001001/12040565	Facility Usage Charges									5,000,000.00
28001001/12020478	Optic Fibre Cables Linear fees			1,000,000.00			3,000,000.00	3,000,000.00-	100.00%-	
28001001/12040585	Registration /Renewal of due Amalgamated ICT						500,000.00	500,000.00-	100.00%-	
28001001/12040587	Certification of Products						700,000.00	700,000.00-	100.00%-	700,000.00
FEES										
MINISTRY OF WORKS HOUSING AND TRANSPORT										
Organization/Economic Code										
34001001/12040000										
34001001/12020477	Revalidation of old plate numbers			1,000,000.00						
34001001/12020478	Penalty on interest on PAYE/WHIT			1,000,000.00						
34001001/12020479	Fuel Dumping Fees						1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00
34001001/12020737	Other Airport Services General	45,553,635.00	14,330,700.00					14,330,700.00+		
34001001/12040132	MOT Test Training and Workshop Inspection Fees									10,000,000.00
34001001/12040552	Certificates of Road Worthness									15,000,000.00
34001001/12040553	Development Levy			1,000,000.00						
Total				1,400,000.00			7,600,000.00	7,600,000.00-	100.00%-	6,700,000.00
FEES										
MINISTRY OF TRANSPORT										

[illegible]

104

6000010001/12040577	Hotel Business Fees				1,500,000.00				
6000010001/12040579	Fiber Optic Cable laying fees				3,000,000.00				
Total		2,631,551.40	10,793,045.70		7,800,000.00		10,793,045.70+		
FEES									
GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)									
Organization/Economic Code									
600020001/12040000									
600030001/12020438	Optic Fiber Cables Layinf Fees		800.00		500,000.00		800.00+		
600030001/12020450	Cold Room Fees				200,000.00				
600030001/12020453	Hotel Business Fees				38,000,000.00				
600030001/12040541	Plannind Reccommendation of Extension of Site					100,000.00	100,000.00-	100.00%-	
600030001/12020910	Temporary C of O		20,000.00		1,050,000.00		1,030,000.00-	98.10%-	1,000,000.00
600030001/12020458	Fuel Dumping Fees				50,000.00				
600030001/12020487	Processing Fees		2,287,900.00		50,000.00		2,237,900.00+	4,475.80%+	100,000.00
600030001/12040038	Survey/Planning Fees					3,000,000.00	3,000,000.00-	100.00%-	4,000,000.00
600030001/12040048	Clearance on Development Plans					450,000.00	450,000.00-	100.00%-	450,000.00
600030001/12040050	Inspection Fees					200,000.00	200,000.00-	100.00%-	100,000.00
600030001/12040053	Application Fees					38,000,000.00	38,000,000.00-	100.00%-	50,000,000.00
600030001/12020456	Registration Fees	31,490,970.60	34,042,215.43		3,000,000.00	2,500,000.00	31,542,215.43+	1,261.69%+	5,000,000.00
600030001/12020457	Grading Fees				450,000.00				
600030001/12020474	Transfer of C of O	14,912,079.55	12,894,708.50		4,000,000.00	14,000,000.00	1,105,291.50-	7.89%-	15,000,000.00
600030001/12020486	Consent Fees	60,000.00	4,233,200.00		2,500,000.00	500,000.00	3,733,200.00+	746.64%+	100,000.00
600030001/12020911	Extention of Titles	6,220,171.05	268,484,394.85		100,000.00	100,000.00	268,384,394.85+	8,384.39%+	100,000.00
600030001/12020539	Site Inspection Report for Conversion	366,619.00	1,517,100.00		2,000,000.00	2,000,000.00	482,900.00-	24.15%-	
600030001/12020471	Other Fees	1,098,300.00	135,000.00		100,000.00		135,000.00+		
Total		54,148,140.20	323,615,318.78		52,000,000.00	61,950,000.00	261,665,318.78+	422.38%+	75,850,000.00
FEES									
OFFICE OF THE SURVEYOR GENERAL									
Organization/Economic Code									
600030001/12040000									
600020001/12020457	Survey/Planning Fees	8,640,800.00	4,194,500.00		1,000,000.00	1,000,000.00	3,194,500.00+	319.45%+	
600020001/12040039	Beacon Installation/Replacement Fees				1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	
600020001/12020481	Registration of Hotels	252,200.00	211,000.00		1,000,000.00		211,000.00+		
600020001/12040554	Deeds Preparation Fees		2,355,400.00				2,355,400.00+		
600020001/12020438	Registration Fees	1,437,000.00	2,734,200.00		15,000,000.00	1,000,000.00	1,734,200.00+	173.42%+	
Total		10,330,000.00	9,495,100.00		18,000,000.00	3,000,000.00	6,495,100.00+	216.50%+	
FEES									

MINISTRY OF JUSTICE									
Organization/Economic Code									
26001001/12040000									
26001001/12020464		Compliants Fees	282,400.00	500,000.00			282,400.00+		
26001001/12040397		Vetting of Contract Fees		500,000.00			500,000.00-	100.00%-	
26001001/12020482		Certification of Patent & Trade Marks	7,032,500.00				2,054,500.00+		
26001001/12040554		Deeds Preparation Fees	3,353,391.58	7,259,500.00			500,000.00	1,351.90%+	
Total			10,385,891.58	9,596,400.00	1,000,000.00		8,596,400.00+	859.64%+	
FEES									
HIGH COURT OF JUSTICE									
Organization/Economic Code									
18011001/12040000									
26051001/12020485		Amalgamated Union/Association	27,500.00	88,500.00	2,000,000.00		88,500.00+		
26051001/12020401		Court Fees	2,188,050.00	4,874,150.00	5,000,000.00		5,000,000.00	2.52%-	5,000,000.00
26051001/12020488		Search Fees	2,869,211.00	254,200.00	2,500,000.00				
26051001/12020471		Other Fees		164,500.00	1,500,000.00				
26051001/12020489		Recertification Charges	11,967,106.00	1,709,430.00	1,500,000.00		1,709,430.00+		
26051001/12020483		Certification of Commodities/Products	15,200.00	23,700.00	10,000,000.00		1,500,000.00	98.42%-	500,000.00
26051001/12040557		Complains Fees	1,226,000.00	3,748,184.00			2,000,000.00	87.41%+	500,000.00
26051001/12020487		Preparation Fees	2,566,611.00	1,482,333.00	1,500,000.00		1,482,333.00+		
26051001/12020484		Registration of NATA Union Members	229,200.00	1,000.00	15,000,000.00		1,000.00+		
26051001/12020426		Birth and Death Registration Fees		187,400.00	1,000,000.00		187,400.00+		
26051001/12020486		Consent Fees		7,000.00	500,000.00		7,000.00+		
26051001/12020400		Court Summons Fees					1,000,000.00	100.00%-	1,000,000.00
26051001/12020400		Probate Fees					11,000,000.00	100.00%-	11,000,000.00
26051001/12020400		Marriage Certificate Fees					500,000.00	100.00%-	500,000.00
26051001/12020400		Transfer of Cases Fees					1,500,000.00	100.00%-	500,000.00
26051001/12020400		Witness Fees					500,000.00	100.00%-	500,000.00
26051001/12020400		Entry of Appeal Fees					500,000.00-	100.00%-	500,000.00
Total			21,088,878.00	12,540,397.00	40,500,000.00		10,959,603.00-	46.64%-	20,000,000.00
FEES									
JUDICIARY - SHARIA COURT OF APPEAL									
Organization/Economic Code									
18053001/12040000									
FEES									
COLLEGE OF LEGAL & ISLAMIC STUDIES NAFADA									
Organization/Economic Code									

[illegible]

[illegible]

Total		4,925,900.00	1,474,592.50	10,720,000.00	17,920,000.00	16,445,407.50-	91.77%-	
FEEs								
COLLEGE OF EDUCATION BILLILIRI								
Organization/Economic Code								
63019001/12040000								
66020001/12040027	Tender Fees	540,000.00	193,000.00	1,350,000.00	1,350,000.00	1,157,000.00-	85.70%-	
66020001/12040041	Laboratory Fees	336,000.00	756,000.00		1,000,000.00	244,000.00-	24.40%-	
66020001/12040090	Administrative Fees		87,000.00			87,000.00+		
66020001/12040233	Audit Fees			3,750,000.00				
66020001/12040270	Student Registration Fees	12,036,313.81	1,081,000.00		6,000,000.00	4,919,000.00-	81.98%-	
66020001/12040279	Cauton Fees			1,000,000.00				
66020001/12040316	Examination Fees	109,300.00	3,326,100.00		1,750,000.00	1,576,100.00+	90.06%+	
66020001/12040407	Teaching Practice Fees			5,000,000.00				
66020001/12040616	Tuition Fees	1,680,000.00	1,856,354.02		5,500,000.00	3,643,645.98-	66.25%-	
Total		14,701,613.81	7,299,454.02	11,100,000.00	15,600,000.00	8,300,545.98-	53.21%-	
FEEs								
TEACHERS SERVICE COMMISSION								
Organization/Economic Code								
17017001/12040000								
17017001/12040564	Appointment Letter Fees	18,200.00	54,500.00		200,000.00	145,500.00-	72.75%-	100,000.00
Total		18,200.00	54,500.00		200,000.00	145,500.00-	72.75%-	100,000.00
FEEs								
MINISTRY OF HIGHER EDUCATION								
Organization/Economic Code								
63001001/12040000								
66001001/12040050	Inspection Fees	369,400.00	95,000.00	2,000,000.00	2,000,000.00	1,905,000.00-	95.25%-	2,000,000.00
66001001/12040264	Registration Fee			1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	1,500,000.00
66001001/12040265	Annual Renewal			8,000,000.00				3,000,000.00
66001001/12040409	Issuing of Certificate / License			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00
66001001/12040478	Private Institutions Fees			5,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	10,000,000.00
Total		369,400.00	95,000.00	17,500,000.00	5,500,000.00	5,405,000.00-	98.27%-	17,500,000.00
FEEs								
GOMBE STATE UNIVERSITY								
Organization/Economic Code								
63020001/12040000								
66021001/12040017	Contractors Registration Fees		3,328,718.75	1,500,000.00	500,000.00	2,828,718.75+	565.74%+	

66021001/12040027	Tender Fees	785,000.00	101,500.00		600,000.00	498,500.00-	83.08%-	
66021001/12040274	Student Registration Fees	173,456,463.63	730,804,871.19	622,000,000.00	322,000,000.00	408,804,871.19+	126.96%+	
66021001/12040619	Hostel Accommodation Fees	2,520,000.00	375,147.50			375,147.50+		
Total		176,761,463.63	734,610,237.44	623,500,000.00	323,100,000.00	411,510,237.44+	127.36%+	
FEES								
GOMBE STATE UNIVERSITY OF SC. AND TECHNOLOGY KUMO								
Organization/Economic Code								
63020002/12040000								
66022001/12040017	Contractors Registration Fees			100,000.00	100,000.00	100,000.00-	100.00%-	
66022001/12040027	Tender Fees				10,000.00	10,000.00-	100.00%-	
66022001/12040041	Laboratory Fees				10,000.00	10,000.00-	100.00%-	
66022001/12040264	Registration Fee				10,000.00	10,000.00-	100.00%-	
66022001/12040316	Examination Fees				10,000.00	10,000.00-	100.00%-	
66022001/12040616	Tuition Fees				10,000.00	10,000.00-	100.00%-	
Total				100,000.00	150,000.00	150,000.00-	100.00%-	
FEES								
MINISTRY OF HEALTH								
Organization/Economic Code								
21001001/12040000								
21001001/12040050	Inspection Fees	100,000.00	420,000.00		1,000,000.00	580,000.00-	58.00%-	1,000,000.00
21001001/12040000	Registration Fees (School of Nursing & Midwifery)		100,000.00			100,000.00+		1,000,000.00
21001001/12040053	Upgrade of Private Medical Facility Fees							1,000,000.00
21001001/12040054	Inspection of Private Schools (Health Hazard)							
21001001/12040264	Registration Fee	1,020,000.00	595,000.00		1,000,000.00	405,000.00-	40.50%-	
21001001/12040265	Annual Renewal	1,580,000.00	3,660,000.00	2,000,000.00	3,000,000.00	660,000.00+	22.00%+	4,000,000.00
21001001/12040308	Patent/Medicine and Drugs License	315,000.00	723,770.00	2,000,000.00	1,500,000.00	776,230.00-	51.75%-	2,000,000.00
21001001/12040374	Processing Fees				2,500,000.00	2,500,000.00-	100.00%-	
21001001/12040488	Renewal Fees		1,290,400.00		3,000,000.00	1,709,600.00-	56.99%-	
21001001/12040532	Boarding and Lodging Charges		2,205,300.00			2,205,300.00+		
21001001/12040000	Revenue from Hospital Shops		6,500.00			6,500.00+		
Total		3,015,000.00	9,000,970.00	4,000,000.00	12,000,000.00	2,999,030.00-	24.99%-	9,000,000.00
FEES								
COLLEGE OF NURSING & MIDWIFERY GOMBE								
Organization/Economic Code								
21011001/12040000								
21011001/12040264	Registration Fee	29,676,700.00		2,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	7,000,000.00
21011001/12040491	Tuition Fees	541,350.00	3,914,978.00	750,000.00	4,800,000.00	885,022.00-	18.44%-	8,000,000.00

[illegible]

[illegible]

[illegible]

[illegible]

17001001/12070453	PTA	561,179.00				561,179.00+		
17001001/12020551	PTA Levy							
17001001/12020552	Bill of Interest	25,000.00			1,000,000.00	975,000.00-	97.50%-	
Total		2,188,939.70			1,000,000.00	413,821.00-	41.38%-	
FINES								
COLLEGE OF NURSING & MIDWIFERY GOMBE								
Organization/Economic Code								
21011001/12040000								
FINES								
COLLEGE OF HEALTH TECHNOLOGY KALTUNGO								
Organization/Economic Code								
21016001/12040000								
TOTAL FINES		49,951,691.73	13,318,160.25	39,950,000.00	31,950,000.00	18,631,839.75-	58.32%-	32,000,000.00
SALES								
GOMBE STATE HOUSE OF ASSEMBLY								
Organization/Economic Code								
12003001/12020600								
12003001/12020601	Sale of Journal & Publication			2,500,000.00	2,500,000.00	2,500,000.00-	100.00%-	2,500,000.00
Total				2,500,000.00	2,500,000.00	2,500,000.00-	100.00%-	2,500,000.00
SALES								
GOMBE STATE HOUSE OF ASSEMBLY SERVICE COMMISSION								
Organization/Economic Code								
12004001/12020600								
12004001/12020617	Sale of Trasfer of Service Forms			500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00
12004001/12020606	Sales of Application Forms			500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00
Total				1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00
SALES								
MINISTRY OF INFORMATION AND CULTURE								
Organization/Economic Code								
23001001/12060000								
23001001/12060006	Sales of Journal and Publication			200,000.00	200,000.00	200,000.00-	100.00%-	
Total				200,000.00	200,000.00	200,000.00-	100.00%-	
SALES								
ESTABLISHMENT & SERVICE MATTERS BUREAU								

[illegible]

[illegible]

— — —

[illegible]

JUDICIAL SERVICE COMMISSION									
Organization/Economic Code									
18011001/12060000									
18011001/12060159		Sales of Application /RegistrationForms	283,700.00	66,000.00	1,000,000.00	1,000,000.00	934,000.00-	93.40%-	
18011001/12060160		Sales of Transfer of Service Forms	53,000.00	20,000.00	1,000,000.00	1,000,000.00	980,000.00-	98.00%-	
18011001/12060161		Sales of (APERS Form	310,500.00	510,500.00	2,000,000.00	2,000,000.00	1,489,500.00-	74.48%-	
18011001/12060162		Sales of Contract Appointment/Re-Engagement	10,000.00		1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	
18011001/12060165		Sale of Recruitment/Appointment Forms			500,000.00	500,000.00	500,000.00-	100.00%-	
18011001/12060167		Sale of JSC Forms 5 Apers for [GL 1 and 2]		50,000.00			50,000.00+		
Total		657,200.00	646,500.00	6,000,000.00	6,000,000.00	6,000,000.00	5,353,500.00-	89.23%-	
SALES									
HIGH COURT OF JUSTICE									
Organization/Economic Code									
18051001/12060000									
26051001/12020606		Sales of Application / RegistrationForm		2,500.00	1,000,000.00		2,500.00+		1,000,000.00
26051001/12060140		Sales of Application Forms	27,500.00	23,500.00		1,000,000.00	976,500.00-	97.65%-	
Total		27,500.00	26,000.00	1,000,000.00		1,000,000.00	974,000.00-	97.40%-	1,000,000.00
SALES									
SHARIA COURT DIVISION									
Organization/Economic Code									
18053001/12060000									
26053001/12020606		Sales of Application Forms	13,800.00	2,900.00	250,000.00	390,000.00	387,100.00-	99.26%-	
Total		13,800.00	2,900.00		250,000.00	390,000.00	387,100.00-	99.26%-	
SALES									
AREA COURT DIVISION									
Organization/Economic Code									
26055001/12060000									
SALES									
COLLEGE OF LEGAL & ISLAMIC STUDIES NAFADA									
Organization/Economic Code									
26006001/12060000									
66019001/12060003		Sales of ID Cards	200,500.00	549,000.00	1,200,000.00	200,000.00	349,000.00+	174.50%+	
66019001/12060122		Sales of Application Form	179,000.00	8,000.00	2,700,000.00		8,000.00+		
Total		379,500.00	557,000.00	3,900,000.00		200,000.00	357,000.00+	178.50%+	
SALES									

[illegible]

[illegible]

[illegible]

EARNINGS									
MINISTRY OF WATER ENVIRONMENT AND FOREST RESOURCES									
Organization/Economic Code									
52001001/12070000									
52001001/12020701	Earnings From Consultancy Services		460,000.00	460,000.00			460,000.00-	100.00%-	150,000.00
52001001/12020712	Other Earnings		100,000.00	1,510,000.00			1,510,000.00-	100.00%-	1,470,000.00
52001001/12020738	Water Rate/Charges		200,000.00	200,000.00			200,000.00-	100.00%-	1,000,000.00
Total			760,000.00	2,170,000.00			2,170,000.00-	100.00%-	2,620,000.00
EARNINGS									
GOMBE STATE WATER BOARD									
Organization/Economic Code									
52102001/12070000									
52102001/12020738	Water Rate/Charges	16,239,100.00		8,670,400.00	15,000,000.00	11,000,000.00	2,329,600.00-	21.18%-	25,000,000.00
52102001/12020742	Water Tank Treatment Charges	1,218,008.00		28,000.00	500,000.00	500,000.00	472,000.00-	94.40%-	
52102001/12070109	Compensation Charges			801,500.00	20,000,000.00	2,000,000.00	1,198,500.00-	59.93%-	20,000,000.00
52102001/12070010	Earnings From Relocation of Water Pipe lines				5,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	
52102001/12070701	Earnings From Consultancy Services	198,000.00			500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00
52102001/12070712	Other Earnings	3,007,484.00		400.00	1,000,000.00	21,000,000.00	20,999,600.00-	100.00%-	1,000,000.00
Total		20,662,592.00		9,500,300.00	42,000,000.00	36,000,000.00	26,499,700.00-	73.61%-	46,500,000.00
EARNINGS									
MINISTRY OF HOUSING AND TRANSPORT									
Organization/Economic Code									
53001001/12070000									
53001001/12070096	Earnings From Consultancy Services	302,500.00		346,500.00	1,000,000.00		346,500.00+		
Total		302,500.00		346,500.00	1,000,000.00		346,500.00+		
EARNINGS									
MINISTRY OF METROPOLITAN AND URBAN DEVELOPMENT									
Organization/Economic Code									
68001001/12070000									
EARNINGS									
GOMBE STATE URBAN PLANNING & DEVELOPMENT BOARD									
Organization/Economic Code									
34006001/12070000									
53053001/12020745	Road Show Permit			250,500.00	10,000,000.00	2,000,000.00	1,749,500.00-	87.48%-	500,000.00
53053001/12070003	Earnings From Hire of Plants and Equipment	443,000.00		55,253,175.00	500,000.00	1,500,000.00	53,753,175.00+	8,583.55%+	500,000.00
53053001/12070060	Signage & Mobile Adverts				1,300,000.00	1,300,000.00	1,300,000.00-	100.00%-	

Total		443,000.00	55,503,675.00	11,800,000.00	4,800,000.00	50,703,675.00+	1,056.33%+	1,000,000.00
EARNINGS								
MINISTRY OF RURAL COMMUNITY DEVELOPMENT AND COOPERATIVES								
Organization/Economic Code								
54001001/12040000								
54001001/12070712	Other Earnings	98,000.00	112,000.00	1,000,000.00		112,000.00+		
Total		98,000.00	112,000.00	1,000,000.00		112,000.00+		
EARNINGS								
HIGH COURT OF JUSTICE								
Organization/Economic Code								
18051001/12070000								
26051001/12021306	Miscellaneous Revenue	3,500.00	1,848,250.00	500,000.00	3,500,000.00	1,651,750.00-	47.19%-	3,500,000.00
Total		3,500.00	1,848,250.00	500,000.00	3,500,000.00	1,651,750.00-	47.19%-	3,500,000.00
EARNINGS								
SHARIA COURT OF APPEAL								
Organization/Economic Code								
18053001/12040000								
26053001/12020760	Declaration General	29,700.00	110,500.00	500,000.00		110,500.00+		
Total		29,700.00	110,500.00	500,000.00		110,500.00+		
EARNINGS								
COLLEGE OF LEGAL & ISLAMIC STUDIES NAFADA								
Organization/Economic Code								
66190001/12070000								
66190001/12020748	Sale of Admission Form		565,000.00		700,000.00	135,000.00-	19.29%-	
66190001/12020749	Students Handbook		1,467,000.00		700,000.00	767,000.00+	109.57%+	
66190001/12020751	ICT Charges		177,500.00		1,000,000.00	822,500.00-	82.25%-	
66190001/12020752	Library Usage Charges		302,500.00		200,000.00	102,500.00+	51.25%+	
66190001/12020753	Verification of Results Charges		506,000.00		3,200,000.00	2,694,000.00-	84.19%-	
66190001/12020755	Games/Sports Charges		252,000.00		1,000,000.00	748,000.00-	74.80%-	
66190001/12020756	Facility Usage Charges		2,049,000.00		1,000,000.00	1,049,000.00+	104.90%+	
66190001/12020757	Matriculation Charges		825,000.00		1,000,000.00	175,000.00-	17.50%-	
66190001/12020759	Hostel Accommodation Charges		1,451,268.80		1,000,000.00	451,268.80+	45.13%+	
66190001/12020776	Teaching Practice Charges				300,000.00	300,000.00-	100.00%-	
Total			7,595,268.80		10,100,000.00	2,504,731.20-	24.80%-	
EARNINGS								

MINISTRY OF YOUTH AND SPORT DEVELOPMENT									
Organization/Economic Code									
13001001/12070000									
13001001/12020450						50,000.00			
13001001/12020761						10,000.00		10,000.00	100.00%-
Total						60,000.00		10,000.00	100.00%-
EARNINGS									
MINISTRY OF WOMEN AFFAIRS									
Organization/Economic Code									
14001001/12070000									
14001001/12020648						100,000.00		100,000.00	100.00%-
14001001/12020649						100,000.00		100,000.00	100.00%-
14001001/12070065								100,000.00	100.00%-
14001001/12020768					396,500.00	1,700,000.00		1,700,000.00	76.68%-
14001001/12070107						500,000.00		500,000.00	100.00%-
14001001/12020764					39,000.00	500,000.00		500,000.00	92.20%-
14001001/12020712					135,500.00	2,160,000.00		2,160,000.00	93.73%-
Total					571,000.00	5,060,000.00		5,160,000.00	88.93%-
EARNINGS									
GOMBE STATE AGENCY FOR COMMUNITY AND SOCIAL DEVELOPMENT									
Organization/Economic Code									
14002001/22000000									
14001001/12020648						100,000.00		100,000.00	100.00%-
14001001/12020649						100,000.00		100,000.00	100.00%-
14001001/12070065								100,000.00	100.00%-
14001001/12020768						1,700,000.00		1,700,000.00	76.68%-
14001001/12070107					396,500.00	500,000.00		500,000.00	100.00%-
14001001/12020764					39,000.00	500,000.00		500,000.00	92.20%-
14001001/12020712					135,500.00	2,160,000.00		2,160,000.00	93.73%-
Total					571,000.00	5,060,000.00		5,160,000.00	88.93%-
EARNINGS									
TEACHERS SERVICE COMMISSION									
Organization/Economic Code									
17017001/12060068									
17017001/12060712								500,000.00	100.00%-
Total								500,000.00	100.00%-

EARNINGS									
STATE POLYTECHNIC BAIJOGA									
Organization/Economic Code									
630180001/12070000									
660180001/12020748	5,000.00		241,583.24	1,000,000.00	1,000,000.00	758,416.76-	75.84%-		
660180001/12020749				500,000.00	500,000.00	500,000.00-	100.00%-		
660180001/12020751	1,000.00			1,100,000.00	1,100,000.00	1,100,000.00-	100.00%-		
660180001/12020752	1,000.00			700,000.00	700,000.00	700,000.00-	100.00%-		
660180001/12020753	429,511.56		137,000.00	650,000.00	650,000.00	513,000.00-	78.92%-		
660180001/12020755	2,000.00			700,000.00	700,000.00	700,000.00-	100.00%-		
660180001/12070757				750,000.00	370,000.00	370,000.00-	100.00%-		
660180001/12020769			600,699.31			600,699.31+			
660180001/12070777			802,600.00	500,000.00	500,000.00	302,600.00+	60.52%+		
660180001/12040264	5,000,000.00		7,771,338.59	2,000,000.00	3,500,000.00	4,271,338.59+	122.04%+		
660180001/12070124	144,000.00		45,000.00			45,000.00+			
660180001/12070756	1,000.00		300,000.00		750,000.00	450,000.00-	60.00%-		
Total	5,583,511.56		9,898,221.14	7,900,000.00	9,770,000.00	128,221.14+	1.31%+		
EARNINGS									
COLLEGE OF EDUCATION BILLIRI									
Organization/Economic Code									
630190001/12070000									
660200001/12020712	495,411.26		1,735,192.58	500,000.00	5,500,000.00	3,764,807.42-	68.45%-		
660200001/12020749			666,000.00		300,000.00	366,000.00+	122.00%+		
660200001/12020751	100,000.00		1,524,000.00	300,000.00	1,875,000.00	351,000.00-	18.72%-		
660200001/12020752	336,000.00		690,750.00	2,875,000.00	1,000,000.00	309,250.00-	30.93%-		
660200001/12020753			967,950.00	1,000,000.00	1,000,000.00	32,050.00-	3.21%-		
660200001/12020755	336,000.00		1,294,000.00	1,000,000.00	1,750,000.00	456,000.00-	26.06%-		
660200001/12020769	6,000.00		87,000.00	2,050,000.00	300,000.00	213,000.00-	71.00%-		
660200001/12020770	675,500.00		1,701,000.00	3,500,000.00	1,500,000.00	201,000.00+	13.40%+		
660200001/12020771	327,500.00		1,782,800.00	1,000,000.00	1,000,000.00	782,800.00+	78.28%+		
660200001/12070032				5,500,000.00					
660200001/12070033	25,000.00		3,305,600.00	2,000,000.00		3,305,600.00+			
660200001/12070093			13,754,292.58	19,725,000.00	14,225,000.00	470,707.42-	3.31%-		
Total	2,301,411.26		13,754,292.58	19,725,000.00	14,225,000.00	470,707.42-	3.31%-		
EARNINGS									
GOMBE STATE UNIVERSITY									
Organization/Economic Code									
630200001/12040000									
660210001/12020712	8,136,650.05		33,651,350.01	3,200,000.00	357,200,000.00	323,548,649.99-	90.58%-		

66021001/12020748	Sale of Admission Form	3,048,100.00	11,604,010.26	10,800,000.00	5,800,000.00	5,804,010.26+	100.07%+	
66021001/12020759	Hotel Accommodation Charges		28,035,439.50	30,000,000.00	5,000,000.00	23,035,439.50+	460.71%+	
Total		11,184,750.05	73,290,799.77	44,000,000.00	368,000,000.00	294,709,200.23-	80.08%-	
EARNINGS								
GOMBE STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY KUMO								
Organization/Economic Code								
63020002/12060000								
66022001/12020751	ICT Charges			10,000.00	10,000.00	10,000.00-	100.00%-	
66022001/12020752	Library Usage Charges			10,000.00	10,000.00	10,000.00-	100.00%-	
66022001/12020753	Verification of Results Charges			10,000.00	10,000.00	10,000.00-	100.00%-	
66022001/12020755	Games/Sports Charges			10,000.00	10,000.00	10,000.00-	100.00%-	
66022001/12020759	Hostel Accommodation Charges			10,000.00	10,000.00	10,000.00-	100.00%-	
66022001/12020770	Medical Examination Charges			10,000.00	10,000.00	10,000.00-	100.00%-	
Total				60,000.00	60,000.00	60,000.00-	100.00%-	
EARNINGS								
SPORTS COMMISSION								
Organization/Economic Code								
13004001/12070000								
39001001/12070052	Earnings From Stadium Hire	5,270,000.00	1,689,000.00	2,000,000.00	10,000,000.00	8,311,000.00-	83.11%-	10,000,000.00
Total		5,270,000.00	1,689,000.00	2,000,000.00	10,000,000.00	8,311,000.00-	83.11%-	10,000,000.00
EARNINGS								
MINISTRY OF HEALTH								
Organization/Economic Code								
21001001/12070000								
21001001/12070072	Earning from Open Space				1,000,000.00	1,000,000.00-	100.00%-	
21001001/12070101	Earnings From Hospital Shops		7,239,166.00	500,000.00	500,000.00	6,739,166.00+	1,347.83%+	2,000,000.00
21001001/12070712	Other Earnings	578,915,189.30	321,789,328.48	105,000,000.00	255,000,000.00	66,789,328.48+	26.19%+	300,000,000.00
Total		578,915,189.30	329,028,494.48	105,500,000.00	256,500,000.00	72,528,494.48+	28.28%+	302,000,000.00
EARNINGS								
COLLEGE OF NURSING AND MID-WIFERY GOMBE								
Organization/Economic Code								
21011001/12070000								
21001001/21070074	Hire of Hall			300,000.00				
Total				300,000.00				
EARNINGS								

GOMBE STATE CONTRIBUTORY HEALTHCARE AGENCY (GOHEALTH)									
Organization/Economic Code									
21103001/12040000									
2110300100/12020785	Contribution from Informal Sector			72,002.00	4,000,000.00	4,000,000.00	3,927,998.00-	98.20%-	
2110300100/12020786	Contribution for Additional Dependents			36,000.00	500,000.00	500,000.00	464,000.00-	92.80%-	
2110300100/12020787	Contribution from Organised Private Sector			970,000.00	10,000,000.00	3,000,000.00	2,030,000.00-	67.67%-	
2110300100/12020788	Tertiary Social Health Insurance Program (TSHI)				50,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	
2110300100/12020789	Employee Contribution			3,039,004.42	76,000,000.00	76,000,000.00	72,960,995.58-	96.00%-	
Total				4,117,006.42	64,500,000.00	93,500,000.00	89,382,993.58-	95.60%-	
EARNINGS									
COLLEGE OF HEALTH TECHNOLOGY									
Organization/Economic Code									
21016001/12040000									
21016001/12020748	Sale of Admission Form					2,000,000.00	2,000,000.00-	100.00%-	
Total						2,000,000.00	2,000,000.00-	100.00%-	
EARNINGS									
MINISTRY OF WATER ENVIRONMENT & FOREST RESOURCES									
Organization/Economic Code									
35001001/12070000									
35001001/12020712	Other Earnings				4,000,000.00				
35001001/12070123	Forest Produce Cutting/Handling Licenses			9,490,000.00	1,000,000.00		9,490,000.00+		
35001001/12070124	Fiber Optic Cable Laying				2,500,000.00				
Total				9,490,000.00	7,500,000.00		9,490,000.00+		
EARNINGS									
ENVIRONMENTAL PROTECTIONN AGENCY (GOSEPA)									
Organization/Economic Code									
52003001/122020000									
35016001/22020712	Other Earnings					1,000,000.00	1,000,000.00-	100.00%-	1,500,000.00
35016001/22020713	Teaching Practice Charges								
Total					4,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,500,000.00
EARNINGS									
GOMBE GOES GREEN (3G)									
Organization/Economic Code									
52002001/12020700									
35002001/12020712	Other Earnings				2,500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00
Total					2,500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00

[illegible]

66021001/12080006	Rent on Senior Staff Quarters	873,812.08	902,704.08	1,730,000.00	730,000.00	172,704.08+	23.66%+	
Total		873,812.08	902,704.08	1,730,000.00	730,000.00	172,704.08+	23.66%+	
RENT ON GOVERNMENT LANDS								
COLLEGE OF EDUCATION BILLIRI								
Organization/Economic Code								
63019001/12080000								
66020001/12080006	Rent on Senior Staff Quarters	463,666.76	3,348,333.73	1,000,000.00	1,000,000.00	2,348,333.73+	234.83%+	
Total		463,666.76	3,348,333.73	1,000,000.00	1,000,000.00	2,348,333.73+	234.83%+	
TOTAL RENT ON GOVERNMENT LANDS		258,427,179.45	31,581,205.68	265,500,000.00	361,000,000.00	329,418,794.32+	91.25%+	435,000,000.00
REPAYMENTS								
MINISTRY OF AGRICULTURE ANIMAL HUSBANDRY AND COOPERATION								
Organization/Economic Code								
15001001/12100000								
15001001/12100009	General Refunds	1,200,000.00	2,000,000.00	21,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	
Total		1,200,000.00	2,000,000.00	21,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	
REPAYMENTS								
OFFICE OF THE ACCOUNTANT GENERAL								
Organization/Economic Code								
20007001/12100000								
20007001/12100005	Recovery of Staff Housing Loans	4,875,000.00						
20007001/12100006	General Refunds	40,241,394.05	1,329,865.99	10,000,000.00	10,000,000.00	8,670,134.01-	86.70%-	10,000,000.00
20007001/12100010	Recovery of Car Loans	27,620,893.18	18,545,706.33	45,000,000.00		18,545,706.33+		
Total		72,737,287.23	19,875,572.32	55,000,000.00	10,000,000.00	9,875,572.32+	98.76%+	10,000,000.00
REPAYMENT								
DIRECTORATE OF LANDS								
Organization/Economic Code								
60001001/12100000								
60001001/12100008	Recovery on Compensation	2,798,600.00						
Total		2,798,600.00						
REPAYMENT								
GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)								
Organization/Economic Code								
60002001/12020909								
60003001/1202008	Repayment - Recovery on Compensation		70,000.00	2,000,000.00	500,000.00	430,000.00-	86.00%-	100,000.00
Total			70,000.00	2,000,000.00	500,000.00	430,000.00-	86.00%-	100,000.00

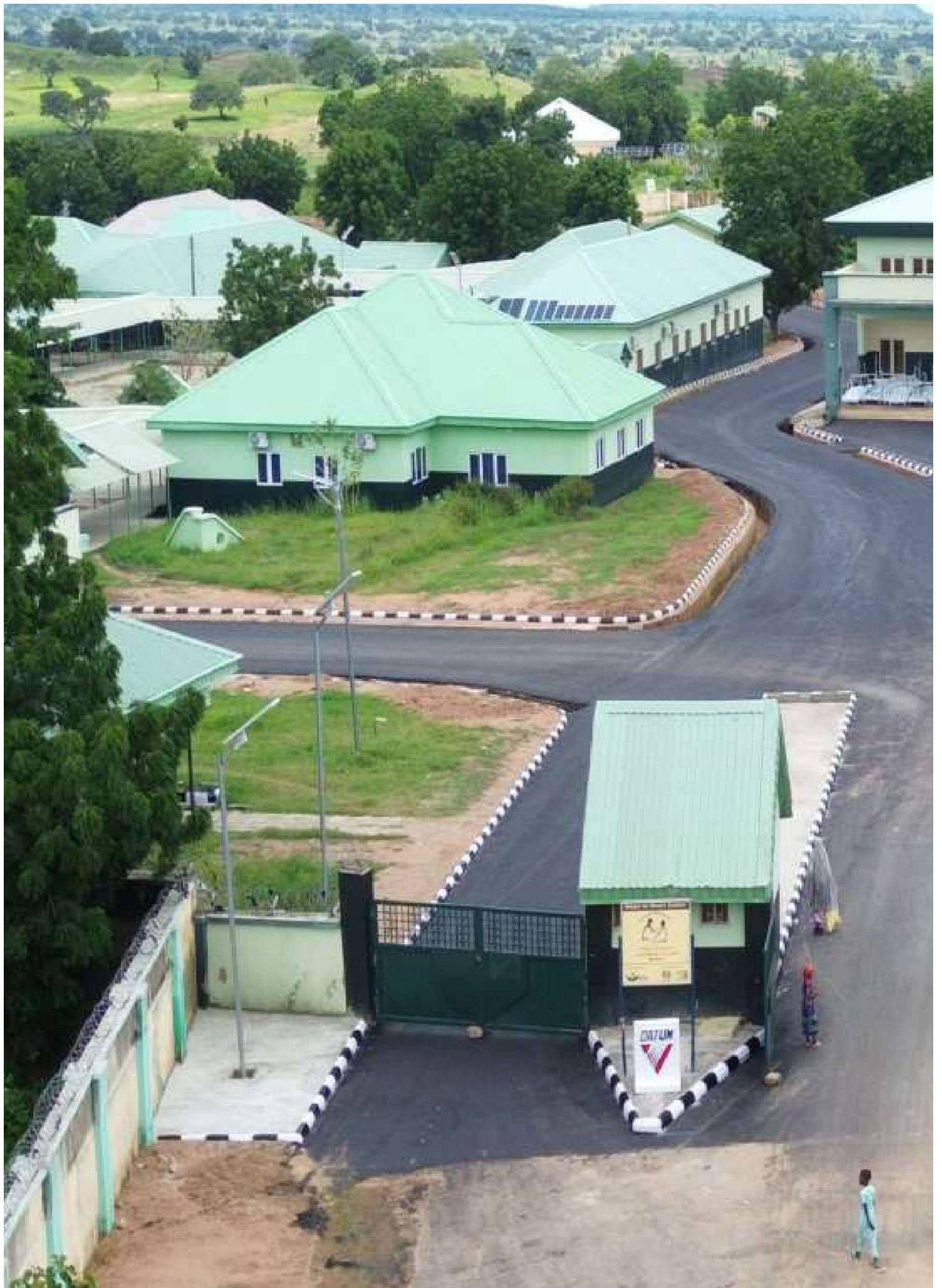
TOTAL REPAYMENTS		76,735,887.23	21,945,572.32	78,000,000.00	11,500,000.00	10,445,572.32+	90.83%+	10,100,000.00
INVESTMENT INCOME								
OFFICE OF THE ACCOUNTANT GENERAL								
Organization/Economic Code								
20007001/12120000								
20007001/12110003	Dividend Received			30,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	30,000,000.00
Total				30,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	30,000,000.00
INVESTMENT INCOME								
GOMBE STATE CONTRIBUTORY HEALTH CARE AGENCY (GOHEALTH)								
Organization/Economic Code								
21103001/12120000								
2110300100/12021102	Dividends Received							50,000,000.00
Total								50,000,000.00
TOTAL INVESTMENT INCOME				30,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	80,000,000.00
INTEREST								
OFFICE OF THE ACCOUNTANT GENERAL								
Organization/Economic Code								
20007001/12120000								
20007001/12120001	Interest on Bank Deposit	84,186,877.53	130,701,084.73	50,000,000.00	10,000,000.00	120,701,084.73+	1,207.01%+	50,000,000.00
20007001/12120002	Interest on Motor Vehicle Advances			10,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	10,000,000.00
Total		84,186,877.53	130,701,084.73	60,000,000.00	15,000,000.00	115,701,084.73+	771.34%+	60,000,000.00
INTEREST								
GOMBE STATE CONTRIBUTORY HEALTH CARE AGENCY (GOHEALTH)								
Organization/Economic Code								
21103001/12120000								
2110300100/12021212	Interest o Bank Deposit		380,045.00			380,045.00+		2,000,000.00
Total			380,045.00			380,045.00+		2,000,000.00
TOTAL INTEREST		84,186,877.53	131,081,129.73	60,000,000.00	15,000,000.00	116,081,129.73+	773.87%+	62,000,000.00
REIMBURSEMENT								
OFFICE OF THE HEAD OF SERVICE								
Organization/Economic Code								
25001001/12130000								
REIMBURSEMENT								
GOMBE STATE UNIVERSITY OF SCI. & TECH KUMO								

[illegible]

[illegible]



**ANNUAL REPORT 2024
SCHEDULE OF
CONSOLIDATED REVENUE FUND CHARGES
(CRFC)**





GOMBE STATE GOVERNMENT							
SCHEDULE OF CONSOLIDATED REVENUE FUND CHARGES (CRFC)							
FOR THE PERIOD ENDED 31ST DECEMBER 2024							
	Actual 2023 ₦	Actual 2024 ₦	Original Budget 2024 ₦	Final Budget 2024 ₦	Variance 2024 ₦	% Variance 2024 %	Budget 2025 ₦
Description							
CONSOLIDATED REVENUE FUND CHARGES							
20007001/22060103 Pension Board	135,806,422.44	165,988,076.76	200,000,000.00	166,000,000.00	11,923.24+	0.01%+	
20007001/22060104 10% of IGR to Local Government		1,122,879,388.02	100,000,000.00	1,122,900,000.00	20,611.98+	0.00%+	2,100,000,000.00
20007001/22060202 Domestic Loans Interest/Discount	9,231,861,582.47	12,610,337,613.82		12,610,337,700.00	86.18+	0.00%+	105,000,000.00
Total	9,367,668,004.91	13,899,205,078.60	300,000,000.00	13,899,237,700.00	32,621.40+	0.00%+	2,205,000,000.00
CRFC - PUBLIC DEBT CHARGES							
20007001/22060101 Foreign Principal - Treasury Bill (Longterm)	1,664,899,535.56	5,042,356,612.39	20,000,000.00	5,042,356,700.00	87.61+	0.00%+	7,200,000,000.00
20007001/22060201 Domestic Principal - Longterm Borrowing	2,692,427,489.94						
20007001/22060202 Bond Repayment	2,101,669,073.19		20,200,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	10,500,000,000.00
20007001/22060206 Repayment FGN Bailout to States	366,922,425.60	914,424,844.81		914,424,850.00	5.19+	0.00%+	
20007001/22060207 Repayment of CBN Loan	186,492,699.80	133,858,220.03		133,858,250.00	29.97+	0.00%+	
20007001/22060208 SUBEB Loan Repayment	669,420,641.89	535,031,711.87		535,031,750.00	38.13+	0.00%+	
20007001/22060209 GROCOL - Bond Repayment	1,284,134,438.56	1,490,564,850.91		1,490,564,860.00	9.09+	0.00%+	
20007001/22060210 Repayment of CBN Budget Support Fund	65,341,115.54						
20007001/22060212 Repayment of Health Care intervention Loan	182,211,551.22	199,304,251.55		199,304,260.00	8.45+	0.00%+	
20007001/22060215 Jewel Sukuk - Bond Repayment	2,442,899,111.53	2,821,634,837.17		2,821,634,850.00	12.83+	0.00%+	
20007001/22060216 Repayment of CBN Discounted Cash Rese	994,569,299.67	1,090,540,637.14		1,090,540,650.00	12.86+	0.00%+	
20007001/22060217 Repayment of National Housing Loans Facility (Family Homes)	262,552,290.47	559,934,029.43		559,934,050.00	20.57+	0.00%+	
Total	12,913,539,672.97	12,787,649,995.30	20,220,000,000.00	12,837,650,220.00	50,000,224.70+	0.39%+	17,700,000,000.00
CRFC - SOCIAL BENEFITS							
11035001/21020301 Gratuity	2,374,653,311.13	1,816,579,843.62	2,000,000,000.00	1,816,580,000.00	156.38+	0.00%+	2,500,000,000.00
63020001/22010101 Gratuity	1,404,753.20	5,679,274.78		5,679,280.00	5.22+	0.00%+	

11035001/21020302	Pension	5,179,263,824.19	5,524,912,948.61	5,000,000,000.00	5,524,913,000.00	51.39+	0.00%+	5,500,000,000.00
63020002/21020202	Contribution Pension	108,096,769.67						
63020002/21020102	Contributory Pension			5,000,000.00				
11035001/22010103	Death Benefits		961,379,262.19		961,379,300.00	37.81+	0.00%+	
11035001/21020202	Contribution Pension			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00
20007001/21030105	Severance Gratuity			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00
22018000/21030105	Severance Gratuity			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	
63020001/21020303	Contribution Pension		115,485,684.60	100,000,000.00	115,500,000.00	14,315.40+	0.01%+	
63020001/21020304	Gratuity Arrears		3,886,667.30	5,000,000.00	3,890,000.00	3,332.70+	0.09%+	
60320002/21020104	Gratuity Arrears			500,000.00	500,000.00	500,000.00+	100.00%+	
21016001/21020202	Contribution Pension			120,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	
21016001/22020202	Contribution Pension	1,186,800.91						
Total		7,664,605,459.10	8,427,923,681.10	7,270,500,000.00	8,459,441,580.00	31,517,898.90+	0.37%+	8,020,000,000.00



**ANNUAL REPORT 2024
SCHEDULE OF
CAPITAL RECEIPT**



GOMBE STATE GOVERNMENT						
SCHEDULE OF CAPITAL RECEIPTS						
FOR THE YEAR ENDED 31ST DECEMBER 2024						
Description	Actual	Actual	Original	Final	Variance	Variance
	2023	2024	Budget 2024	Budget 2024	2024	2024
	₦	₦	₦	₦	₦	%
DOMESTIC GRANTS						
20001001/13010102 SDGs Conditional Grants			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-
20001001/13010103 SFTAS	2,815,708,966.00					
20001001/13010104 UBE	1,345,352,353.76	27,800,000.00	1,400,000,000.00	1,400,000,000.00	1,372,200,000.00-	98.01%-
20001001/13010105 TET Fund	366,663,229.06	1,343,498,490.00	2,000,000,000.00	2,000,000,000.00	656,501,510.00-	32.83%-
20001001/13010110 Strategic Support for Water Supply (COVID_19)			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-
20001001/13010111 COVID-19 Intervention	107,002,300.00					
20001001/13010113. National Livestock Transformation Plan (NLTP)			500,000,000.00	500,000,000.00	500,000,000.00-	100.00%-
20001001/13010114 Nigeria CAREs Project	10,015,578,648.00	25,305,166,261.04			25,305,166,261.04+	
20001001/13010115 FGN Project Grants				120,000,000,000.00	120,000,000,000.00-	100.00%-
17003001/13000000 FG - SUBEB Matching Grant		1,395,784,959.14			1,395,784,959.14+	
17003001/13010104 Better Education Service Delivery for All (BESDA)	5,944,492,739.11			100,000,000.00	100,000,000.00-	100.00%-
Total	20,594,798,235.93	28,072,249,710.18	4,000,000,000.00	124,100,000,000.00	96,027,750,289.82-	77.38%-
FOREIGN GRANTS						
20001001/13010202 UNICEF	119,218,982.10	200,476,137.99			200,476,137.99+	
20001001/13010206 United Nations Systems			200,000,000.00	200,000,000.00	200,000,000.00-	100.00%-
20001001/13010207 International NGO's	280,000.00		100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-
20001001/13010208 Inclusive Basic Service Delivery ADB			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-
20001001/13010215 Sustainable Water Supply (W/Bank)				50,000,000.00	50,000,000.00-	100.00%-
20001001/13010215 Health System Support Grant (GAVI)	350,000.00	2,910,000.00			2,910,000.00+	
20001001/13010217 Basic Health CAREs Promotion Fund			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-
20001001/13020408 Partnership For Extended Water Supply Sanitation and Hygeine	885,687,130.01					
20001001/13020411 Gombe State Malaria Elimination Program			1,400,000,000.00	1,400,000,000.00	1,400,000,000.00-	100.00%-
20001001/13020412 USAID State2State Activity			100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-
21003001/13010201 Grants from Bill and Melinda Gates Foundation (BMG)			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-
17003001/13010201 SUBEB - UNICEF Program	2,361,900.00					
2200100100/13000001 UNIDO Small Hydro Power (shp) Project			200,000,000.00	200,000,000.00	200,000,000.00-	100.00%-
Total	1,007,898,012.11	203,386,137.99	4,050,000,000.00	4,100,000,000.00	3,896,613,862.01-	95.04%-
TRANSFER FROM RECURRENT BUDGET SURPLUS						
20007001/14010101 Transfer from CRF	23,514,987,986.84	137,077,673,863.45	44,402,245,500.00	181,346,131,433.00	44,268,457,569.55-	24.41%-
Total	23,514,987,986.84	137,077,673,863.45	44,402,245,500.00	181,346,131,433.00	44,268,457,569.55-	24.41%-

OTHER CAPITAL RECEIPTS							
MISCELLANEOUS							
20007001/14020201	Local Gov't Contribution to Joint Projects	2,380,960,028.95	5,805,449,396.03	5,000,000,000.00	5,000,000,000.00	805,449,396.03+	16.11%+
20007001/14020203	FGN Reimbursement on Capital Project	1,524,000,000.00		3,000,000,000.00	3,000,000,000.00	3,000,000,000.00-	100.00%-
20007001/14020203	Local Gov't Contribution to Higher Education	1,367,611,236.21	1,887,518,562.46			1,887,518,562.46+	
20007001/14020204	Local Government Contribution to GoHealth Program	291,546,765.41	891,312,753.24			891,312,753.24+	
20007001/14020207	Domestic Assistance/Donation by Individual/Corporate Bodies		5,253,000.00			5,253,000.00+	
20007001/14020208	Entrepreneurship Development Fund [NEDC]		1,500,000,000.00			1,500,000,000.00+	
Total		5,564,118,030.57	10,089,533,711.73	8,000,000,000.00	8,000,000,000.00	2,089,533,711.73+	26.12%+
DOMESTIC LOANS AND CREDITS							
20007001/14030101	Commercial & Other Bank Loans			20,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	100.00%-
20007001/14030113	SUBEB Loans	1,204,452,353.76					
20007001/14030116	UBA Contract Financing Facility	14,977,395,933.54	2,126,400,951.36			2,126,400,951.36+	
20007001/14030118	GOS Private Bond Proceed		18,800,000,000.00			18,800,000,000.00+	
20007001/14030121	Carbon Fund for Budget Support			5,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-
20007001/14030122	Bonds			25,000,000,000.00	25,000,000,000.00	25,000,000,000.00-	100.00%-
20007001/14030125	Green Bond			5,000,000,000.00	5,000,000,000.00	5,000,000,000.00-	100.00%-
Total		16,181,848,287.30	20,926,400,951.36	55,000,000,000.00	33,000,000,000.00	12,073,599,048.64-	36.59%-
EXTERNAL LOANS AND CREDITS							
20001001/14030203	W/Bank Health System Development Programme	417,000,000.00					
20001001/14030207	Sustain. Urban Rural Water Supply San & Hygine (SURWASH) WB	1,426,138,679.05	1,083,617,834.64	500,000,000.00	500,000,000.00	583,617,834.64+	116.72%+
20001001/14030218	AcresAL (W/BANK)	1,433,169,031.13	5,291,572,360.99	4,000,000,000.00	4,000,000,000.00	1,291,572,360.99+	32.29%+
20001001/14030209	Bilingual Education Programme (IDB)	45,333,568.88					
20007001/14030211	Accelerating Nutrition Results in Nigeria	381,247,760.54	1,157,685,689.59	1,000,000,000.00	1,000,000,000.00	157,685,689.59+	15.77%+
20007001/14030212	Immunization Plus and Malaria Progree by Accelerating Coverage		1,178,976,463.00			1,178,976,463.00+	
20007001/14030135	Nigeria CAREs Project			10,000,000,000.00	30,000,000,000.00	30,000,000,000.00-	100.00%-
20007001/14030206	Inno Dev and Effective in the Acqui of Skills IDEAS Project	227,500,000.00	91,814,955.08	1,500,000,000.00	1,500,000,000.00	1,408,185,044.92-	93.88%-
20007001/14030212	Livestock Productivity and Resilience support project (W/Ba	194,100,500.84	244,925,195.24	1,000,000,000.00	1,000,000,000.00	755,074,804.76-	75.51%-
20007001/14030213	Ease of Doing Business - SEBER (PforR)			500,000,000.00	500,000,000.00	500,000,000.00-	100.00%-
20007001/14030214	Nigeria for Women Project (W/Bank)			500,000,000.00	500,000,000.00	500,000,000.00-	100.00%-
20007001/14030215	Rural Access to Agricultural Marketing Project (RAAMP)	469,050,210.00	797,627,720.00	2,000,000,000.00	4,910,000,000.00	4,112,372,280.00-	83.76%-
20007001/14030216	Covid-19 Preparedness & Response Project (CO-PREP)			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-
20007001/14030217	Adolescent Girls Initiative for Learning and Empowerment		877,160,700.91	200,000,000.00	200,000,000.00	677,160,700.91+	338.58%+
20007001/14030218	Business Enabling Reforms - SEBER (PforR)			2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	100.00%-
Sub total		4,593,539,750.44	10,723,380,919.45	23,250,000,000.00	46,160,000,000.00	35,436,619,080.55-	76.77%-
Grand Total		71,457,190,303.19	207,092,625,294.16	138,702,245,500.00	396,706,131,433.00	189,613,506,138.84-	47.80%-

END....