



**AUDITOR-GENERAL
ANNUAL REPORT**

On the Account of the Government
of Gombe State for the year ended
31st December, 2021

submitted to Gombe State House
of Assembly





His Excellency

MUHAMMADU INUWA YAHAYA
Executive 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)
AUDITOR-GENERAL
GOMBE STATE**





ACKNOWLEDGEMENT

My sincere gratitude goes to many individual 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 the 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 Honourable House of Assembly, in particular the Speaker, Members of Public Account Committee and all Honourable 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.





SECRET

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AUDIT CERTIFICATION

Ref: No. ACF.1/S.1/VOL.III/115

P.M.B: 0045,

Gombe,

Gombe State.

DATE 30th May, 2022

20

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 Statements 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 2021 section 11. I planned and performed such audit procedures in order to obtain all the information and explanations, which I considered necessary for the purpose of my audit. Furthermore projects and programme were verified in the discharge of my duty and responsibility as required by section 125(2) of the Nigerian Constitution. I performed financial compliance audit in accordance with International Standard on Auditing (ISAs) and International Standard of Supreme Audit Institutions ("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 Statements (No. 1-4) and the related accounts give a true and fair view of the state of financial position of the Government of Gombe State for the year ended 31st December 2021. The Financial Statements have been certified subject to the observation/comment(s) contained in this report.

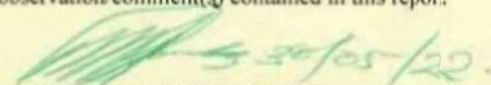

**MUHAMMAD BUBA G (FCNA)
AUDITOR-GENERAL
GOMBE STATE**





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REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF GOMBE STATE FOR THE YEAR ENDED 31ST DECEMBER 2021.

1.0 INTRODUCTION

1.1 Submission of Report:

In compliance with section 125(5) of the Constitution of the Federal Republic of Nigeria 1999 and Gombe State, State and Local Government Audit Law 2021 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 2021. 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 audit 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, State and Local Government 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 2021 were received in this Office on 25th March 2022. The draft Accounts and Statements were carefully examined and checked. Significant audit observations were made the corrections subsequently effected by the Accountant General and re-submitted the accounts on 11th May 2022.

1.3 Submission of 2020 Audited Accounts

The Auditor – General’s report for the financial year ended 31st December 2020 was submitted to the Honorable House of Assembly of Gombe State on 15th July 2021, the submission was acknowledged and the report was tabled before the Honorable House. Up to the time of writing of this report however, the 2020 Audited Accounts are still on the process of been considered by the Honorable House of Assembly.





2.0 GENERAL AUDIT ANALYSIS AND COMMENTS

2.1 STATUTORY ALLOCATION FROM FEDERATION ACCOUNTS

The report of the Accountant – General and other related financial Statements for the year ended 31st December 2021 have been audited in compliance with all Government Regulations and Guidelines. It was observed that the sum of Fifty-Four Billion, Seven Hundred and Thirty Six Million, Three Hundred and Ninety Thousand Five Hundred and Sixty Naira Eighty One Kobo (₦ 54,736,390,560.81) only was received as total Statutory Allocation which include; Value Added Tax (VAT) of Eighteen Billion, Nine Hundred and Ninety -Nine Million, Eight Hundred and Twenty-Two Thousand, Five Hundred and Eight Naira Sixteen Kobo (₦ 18,999,822,508.16) only which represent 34.71% (percent) of total Statutory Allocation received in the year under review; Forex Equalization Fund receipt was Seventy-Two Million, Four Hundred and Thirty-Nine Thousand, Six Hundred and Ninety-Six Naira Seventeen Kobo (₦72,439,696.17) only was collected; receipts for Refund of Excess Bank Charges amounted to Nine Million, Eight Hundred and Three Thousand, Eight Hundred and Thirty-Seven Naira Twenty-Eight Kobo (₦9,803,837.28) only was collected; One Hundred and Thirty Million, Three Hundred and Ninety-Nine Thousand, Five Hundred and Seventy Naira Two Kobo (₦130,399,570.02) only was collected in respect of Non-Oil Excess Revenue; Share of Solid Minerals' collection amounted to One Billion, Forty Million, Two Hundred and Three Thousand, Nine Hundred and Thirty-Five Naira Thirty-Nine Kobo (₦1,040,203,935.39) only; Share of Exchange Rate Gain amounted to One Hundred and Eighty-Three Million, Three Hundred and Twenty-Five Thousand, Eight Hundred and Forty-Seven Naira Forty-Eight Kobo (₦183,325,847.48) only was received; while One Billion, Seventeen Million, Four Hundred and Ninety-Nine Thousand, Five Hundred and Ninety-Eight Naira Three Kobo (₦1,017,499,598.03) was received as collection for Budget Augmentation.

Out of the total amount received as statutory allocation, Two Hundred and Eighty-Seven Million, Six Hundred and Two Thousand, Three Hundred and Six Naira Five Kobo (₦287,602,306.05) only was set aside for Refund of Health Care Loan; also, Eight Hundred and Eighteen Million, Eight Hundred and Five Thousand, One Hundred and Two Naira Thirty-Six Kobo (₦818,805,102.36) was earmark for Ecological Fund, while Ten Million, Four Hundred and Thirty-Five Thousand, Eight Hundred and Forty Naira Seventy-Five Kobo (₦10,435,840.75) only was committed to Refund of Judgment Debt leaving a sum Thirty-Two Billion, One Hundred and Sixty Six Million, Fifty Two Thousand, Three Hundred and Nineteen Naira, Twelve Kobo (₦32,166,052,319.12) only as the Statutory Allocation received for the year under review.





GOMBE STATE GOVERNMENT OF NIGERIA												
STATUTORY ALLOCATION FOR THE YEAR ENDED 31ST DECEMBER 2021												
Month	Statutory Allocation	VAT	Forex Equalization Fund	Refund of Excess Bank Charges	Non-Oil Excess Revenue	Share of Solid Minerals	Exchange Rate Gain	Budget Argumentation	Refund of Health Care	Refund of Judgment	Ecological Fund	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
January	2,364,944,084.49	1,537,016,605.80	22,427,360.73					39,826,309.41	21,917,810.13			3,986,132,170.56
February	2,583,349,257.37	1,411,536,749.27										3,994,886,006.64
March	2,232,983,890.91	1,476,419,658.86	48,574,655.44	3,341,566.80					21,917,810.13			3,783,237,982.14
April	2,247,532,634.12	1,630,067,135.27	1,437,680.00						27,085,187.31		60,760,824.28	3,966,883,460.98
May	2,420,566,002.95	1,631,246,578.61		3,654,149.19			30,440,458.87	322,910,384.96	54,170,374.62		68,780,753.41	4,551,748,702.61
June	2,137,137,835.22	1,788,506,263.51					1,019,279.04				74,470,207.77	4,001,133,585.54
July	3,515,940,802.56	1,521,913,142.03			130,399,570.02	68,872,689.75	22,440,295.99	331,852,518.70	27,085,187.31		5,084,944.71	5,623,589,151.07
August	3,482,685,909.29	1,362,390,743.33					24,347,934.04		27,085,187.31		257,314,994.85	5,153,024,708.82
September	2,951,337,132.20	1,676,048,380.70					46,093,341.85	322,910,384.96	27,085,187.31		386,620.98	5,023,861,048.00
October	3,360,551,857.10	1,603,515,613.23				2,600,090.76	17,628,697.10		27,085,187.31		89,734,379.59	5,101,115,825.09
November	2,143,012,202.43	1,603,308,543.92				968,731,154.88	18,326,028.41		27,085,187.31	10,435,840.75	94,189,804.49	4,865,088,762.19
December	2,726,910,710.48	1,757,853,093.63		2,828,121.29			23,929,812.18		27,085,187.31		168,028,572.28	4,705,735,497.17
TOTAL	31,166,052,119.12	18,999,822,508.16	72,439,696.17	9,803,837.28	130,399,570.02	1,048,203,935.39	183,325,847.48	1,017,499,598.03	287,602,306.05	10,435,840.75	818,805,102.36	54,736,390,560.81







2.2 INDEPENDENT REVENUE

A review of the Accountant General's report for the year ended 31st December 2021 revealed that Ten Billion, Four Hundred and Sixty-Five Million, Six Hundred and Thirteen Thousand, Six Hundred and Forty-Six Naira Four Kobo (₦10,465,613,646.04) only was generated as Internal Revenue as against the sum of Fourteen Billion, Seven Hundred and Eighty-One Million, Five Hundred and Thirteen Thousand Naira (₦14,781,513,000.00) only, budgeted for the year under review. An achievement of 71.01% of the Budget was noted, while 28.99% of the Budget which amounted to Four Billion, Two Hundred and Eighty-Five Million, Eight Hundred and Ninety-Nine Thousand, Three Hundred and Fifty-Three Naira Ninety-Six Kobo (₦4,285,899,353.96) was not achieved.

Unfavorable Budget Performance on some Revenue collections was noted from: Fine which amounted to Ninety Four Million, Seven Hundred and Ninety-Four Thousand, Three Hundred and Seventy-Seven Naira (₦94,794,377.00); Sales amounted to One Billion, Seven Hundred and Five Million, Five Hundred and Twenty-One Thousand, Eight Hundred and Twenty Naira Sixty Nine Kobo (₦1,705,521,820.69), Fees : Seventy Eight Million, Five Thousand, Two Hundred and Forty-Seven Naira Four Kobo (₦78,005,247.04), Earnings: One Billion, Three Hundred and Thirty-One Million, Nine Hundred and Eighty-Two Thousand, Eight Hundred and Seventeen Naira Fifty Seven Kobo (₦1,331,982,817.57), Rent on Government Buildings: Twenty Eight Million, Seven Hundred and Thirty Thousand, Six Hundred and Ninety- Nine Naira Fifty Kobo (₦28,730,699.50), Repayments: Thirty Million, Ninety-One Thousand, Seven Hundred and Ninety Naira Six Kobo (₦30,091,790.06), Interest Earned: Ninety Eight Million, Six Hundred and Seven Thousand, Four Hundred and Thirty-One Naira Eighty-Three Kobo (₦98,607,431.83), Re-imbursements: One Billion, Ninety Million, Nine Hundred and Forty Seven Thousand, Nine Hundred and Sixty-Five Naira Fifty-Four Kobo (₦1,090,947,965.54), and Rent on Government Property: Three Million, Nine Hundred and Seventy-One Thousand, Nine Hundred and Twenty-Four Naira Fifty Four Kobo (₦3,971,924.54) were the cause of the shortfall in the expected revenue.

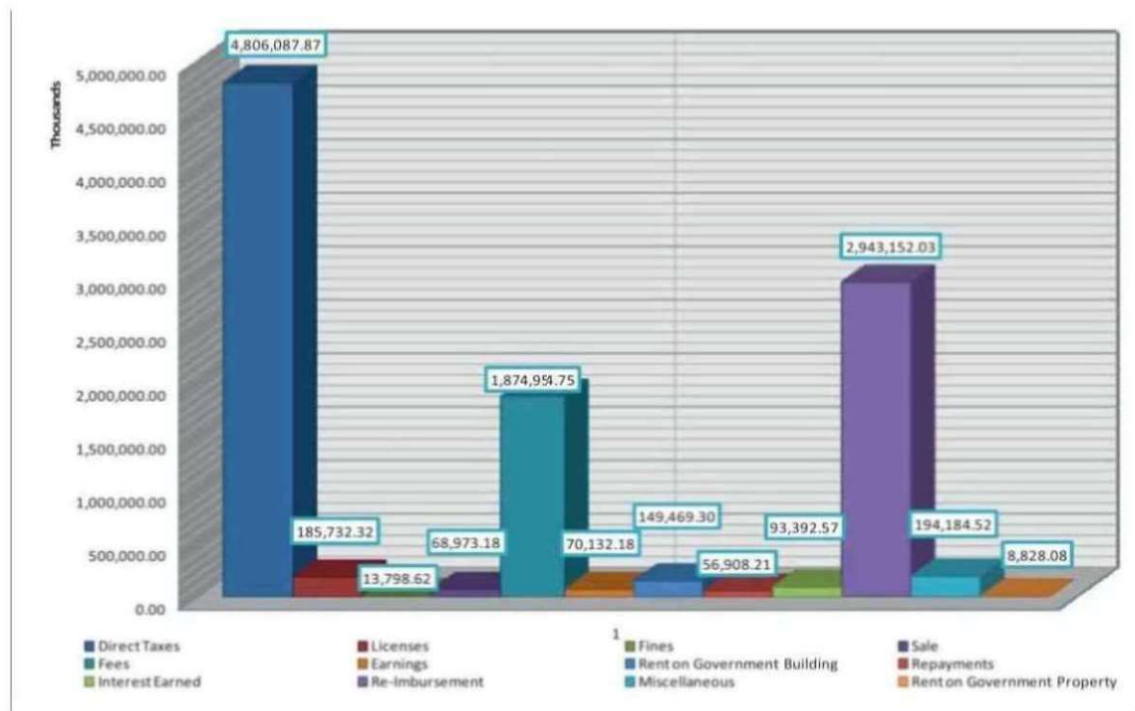
Though favorable Budget Performances were achieved in: Direct Taxes by Sixty Nine Million, Three Hundred and Eighty Seven Thousand, Eight Hundred and Seventy Three Naira Twenty Three Kobo (₦69,387,873.23), Licenses of Seven Million, Eighty-Two Thousand, Three Hundred and Twenty -Four Naira (₦7,082,324.00) and Miscellaneous revenue of One Hundred Million, Two Hundred and Eighty-Four Thousand, Five Hundred and Twenty-Two Naira Fifty-Eight Kobo (₦100,284,522.58), but this was unable to offset the amount of the unfavorable performances.





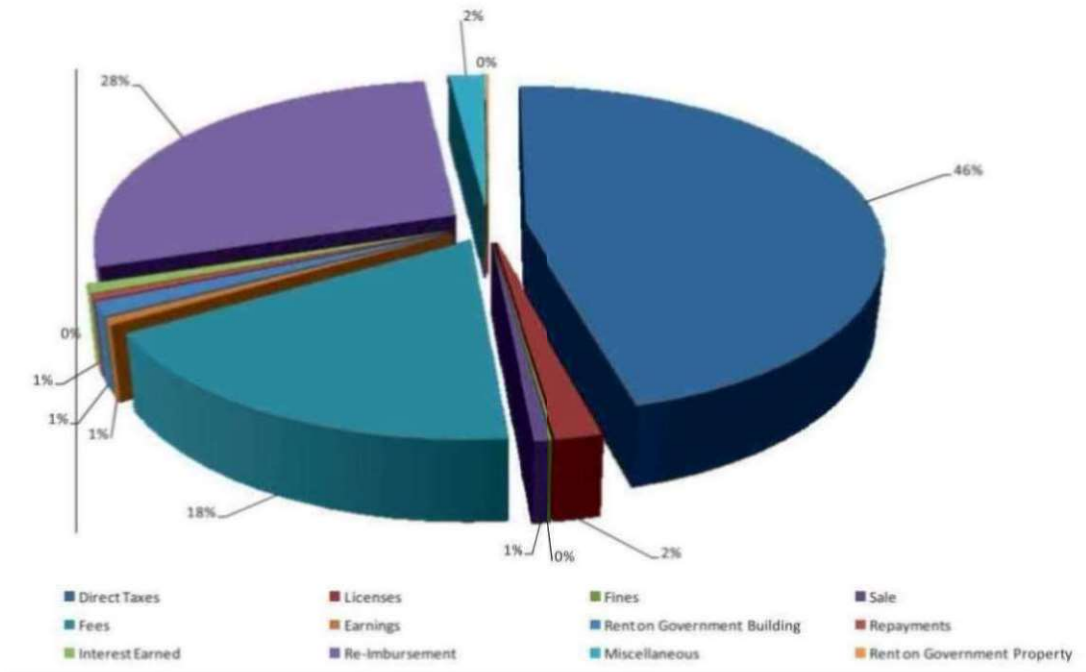
INDEPENDENT REVENUE				
Detail	Actual2021	Final Budgets 2021	Variance 2021	%
Direct Taxes	4,806,087,873.23	4,736,700,000.00	69,387,873.23	1.46
Licenses	185,723,324.00	178,650,000.00	7,082,324.00	3.96
Fines	13,798,623.00	108,593,000.00	94,794,377.00	87.29
Sale	68,931,179.31	1,774,495,000.00	1,705,521,820.69	96.11
Fees	1,874,947,522.96	1,952,960,000.00	78,005,247.04	3.99
Earnings	70,122,182.43	1,402,115,000.00	1,331,982,817.57	95
Rent on Government Building	149,469,300.50	178,200,000.00	28,730,699.50	16.12
Repayments	56,968,209.94	87,000,000.00	30,091,790.06	34.59
Interest Earned	93,392,568.17	192,000,000.00	98,607,431.83	51.36
Re-Imbursement	2,943,120,344.46	4,034,100,000.00	1,090,947,965.54	27.04
Miscellaneous	194,184,522.58	93,900,000.00	100,284,522.58	106.8
Rent on Government Property	8,828,075.46	12,800,000.00	3,971,924.54	31.03
Sub Total: Independent Revenue	10,465,613,646.04	14,781,513,000.00	4,285,899,353.96	28.99

Chart Independent Revenue





Pie Chart Independent Revenue



2.3 BELOW THE LINE RECEIPTS

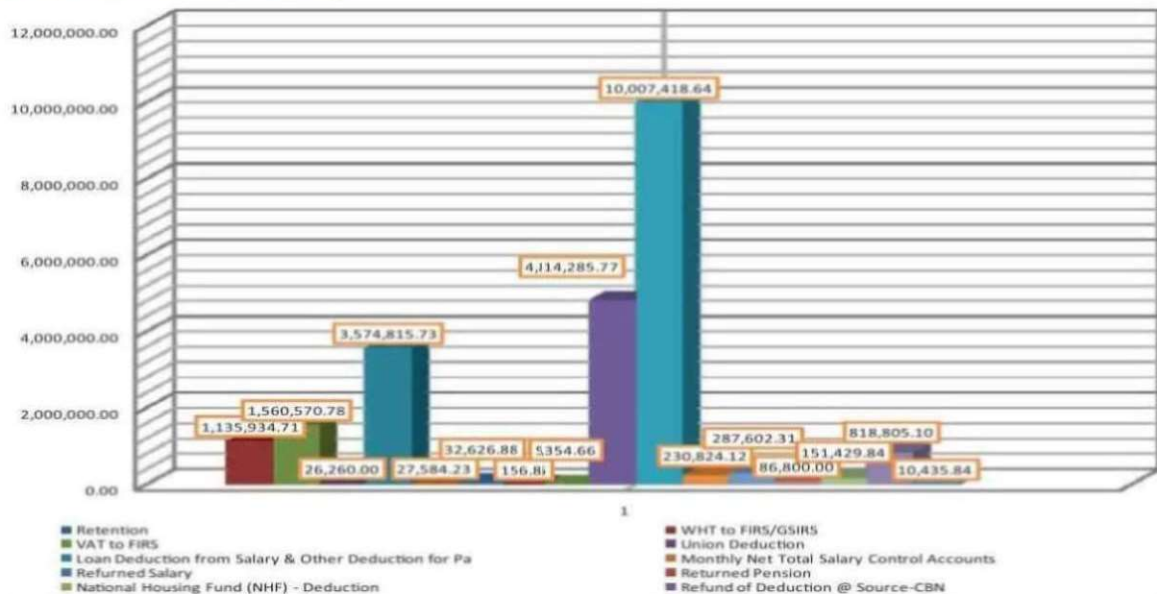
An Audit examination of the Statement of Consolidated Fund of the Accountant General's Report for the year ended 31st December 2021 showed that a total sum of Twenty-Two Billion, Seven Hundred and Seventy Million, Nine Hundred and Five Thousand, Four Hundred and Sixty-Four Naira Forty Kobo (₦22,770,905,464.40) only was realized from Below the line sources. Simply put as revenue collected which was not budgeted.





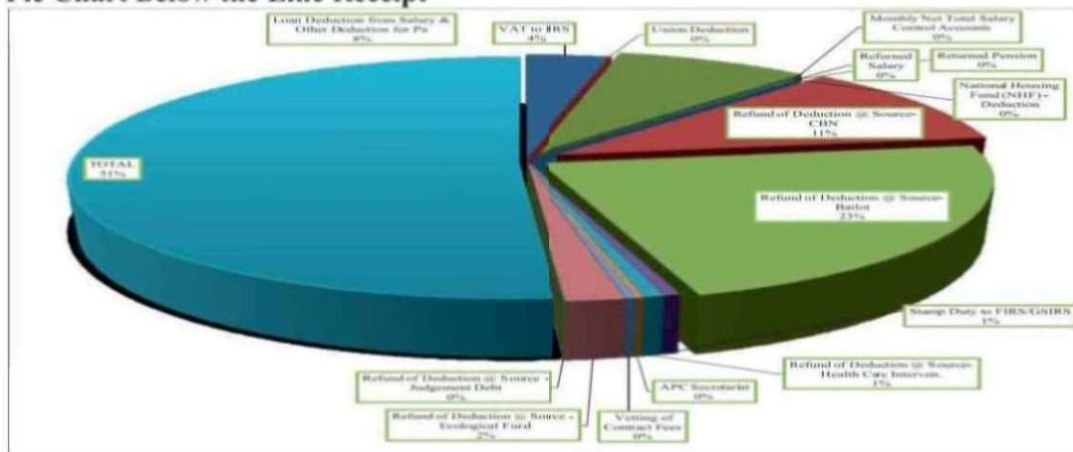
BELOW THE LINE RECEIPT			
Detail	Actual 2020	Actual 2021	Variance 2021
Retention	7,501,299.96		
WHT to FIRS/GSIRS	825,707,990.98	1,135,934,713.67	1,135,934,713.67
VAT to FIRS	876,852,978.78	1,560,570,776.05	1,560,570,776.05
Union Deduction	575,849,766.15	26,260,000.00	26,260,000.00
Loan Deduction from Salary & Other Deduction for Pa	2,087,280,905.54	3,574,815,731.22	3,574,815,731.22
Monthly Net Total Salary Control Accounts		27,584,226.60	27,584,226.60
Returned Salary	78,532,396.14	32,626,882.17	32,626,882.17
Returned Pension	2,972,651.26	156,848.63	156,848.63
National Housing Fund (NHF) - Deduction	3,909,238.73	5,354,661.93	5,354,661.93
Refund of Deduction @ Source-CBN	224,931,488.95	4,814,285,765.86	4,814,285,765.86
Refund of Deduction @ Source- Bailot	449,862,977.86	10,007,418,641.62	10,007,418,641.62
Stamp Duty to FIRS/GSIRS	102,645,151.54	230,824,123.30	230,824,123.30
Refund of Deduction @ Source-Health Care Intervention.		287,602,306.05	287,602,306.05
APC Secretariat		86,800,000.00	86,800,000.00
Vetting of Contract Fees		151,429,843.69	151,429,843.69
Refund of Deduction @ Source - Ecological Fund		818,805,102.36	818,805,102.36
Refund of Deduction @ Source - Judgement Debt		10,435,841.75	10,435,841.75
Refund of Deduction @ Source - CBN Budget Support	305,134,358.82		
Refund of Covid -19 CBN Budgets Support	3,651,000.00		
Refund of Unpresented Cheque	6,293,999.25		
TOTAL	5,551,126,203.96	22,770,905,464.90	22,770,905,464.90

Chart Below the Line Receipt





Pie Chart Below the Line Receipt



2.4.1 COMPENSATION OF EMPLOYEES

A review of the Accountant General’s Annual Report for the year ended 31st December 2021 revealed that the sum of Twenty One Billion, Four Hundred and Thirty Seven Million, Seven Hundred and Forty-Six Thousand, Four Hundred and Ninety Naira Seventy - Three Kobo (₦21,437,746,490.73) only which represent 23.31% of the total recurrent expenditure was used for the payment of personnel cost or simply as payment of salaries, wages and allowances to the employees of the state in the year under review.

2.5 SOCIAL BENEFITS

Accountant General’s Annual report for the year ended 31st December 2021 showed a total expenditure of Six Billion, Seven Hundred and Twenty Million, Six Hundred and Fourteen Thousand, Four Hundred and Thirty-Six Naira Eighty - Three Kobo (₦6,720,614,436.83) for Social benefit, which represent 7.31% of the total recurrent expenditure. A breakdown of the reported expenditure for social benefit is shown below.

SOCIAL BENEFIT			
Detail	Actual 2021	% of Total Ex.	Final Budget 2021
Gratuity	1,112,781,329.07	16.56%	2,266,000,000.00
Pension	4,217,017,879.70	62.75%	3,106,000,000.00
Death of Benefits	469,929,010.55	6.99%	
7.5% Contributory Pension Scheme	53,328,945.85	0.79%	
State Contributory Health Insurance Scheme	770,081,417.73	11.46%	
Severance Gratuity			1,000,000.00
7.5% Contributory Pension Scheme	21,027,472.96	0.31%	33,000,000.00
Gratuity	3,911,486.43	0.06%	
7.5% Contributory Pension Scheme	72,536,894.54	1.08%	199,400,000.00
Contribution			47,000,000.00
TOTAL	6,720,614,436.83	100.00%	5,652,400,000.00



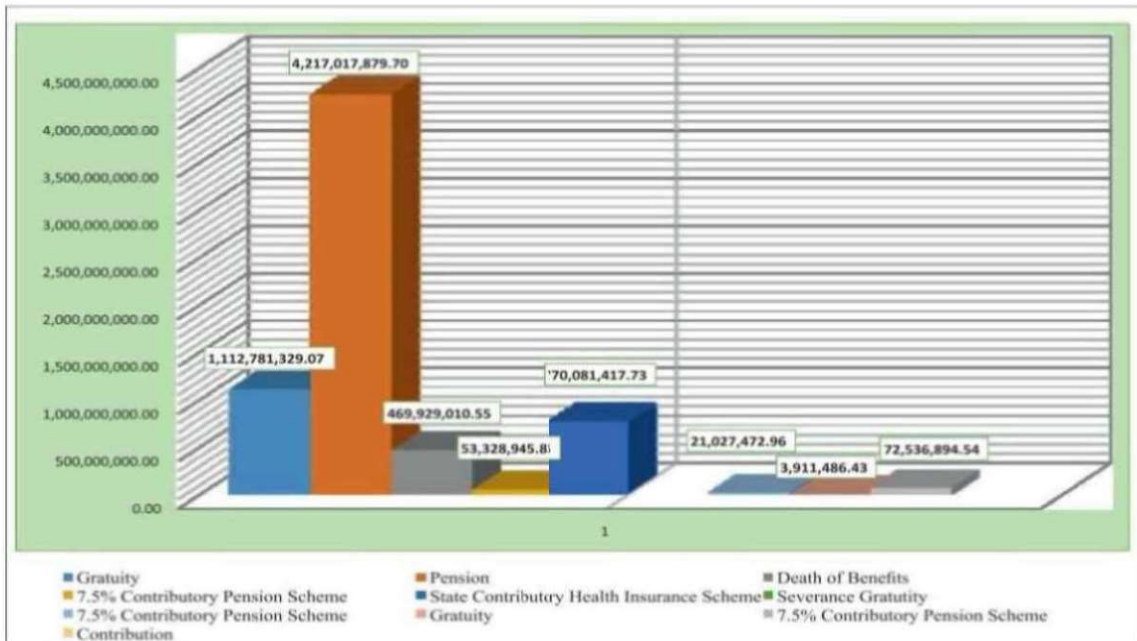
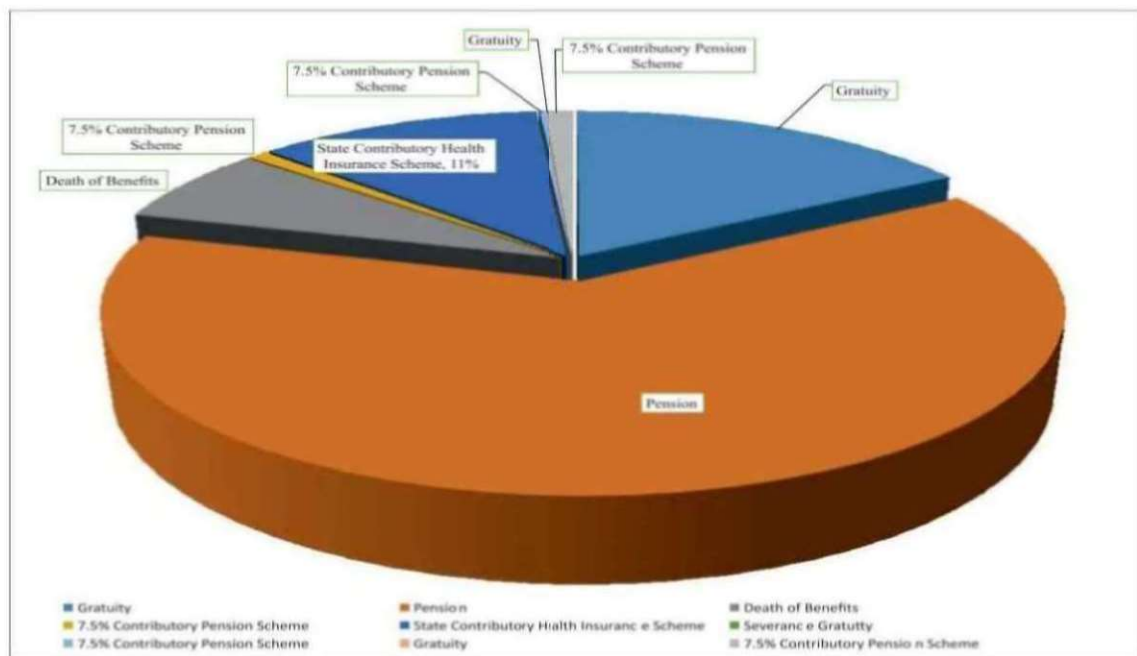


Chart Social Benefit



Pie Chart Social Benefit





2.6 OVERHEAD CHARGES

A review of the Consolidated Revenue Fund presented in the Accountant General's Annual Financial Statements for the year ended 31st December 2021, showed a total expenditure for Overhead charges to be Sixteen Billion, Nine Hundred and Forty-Eight Million, Five Hundred and Ninety-One Thousand, Two Hundred and Twenty-Seven Naira, Forty-Three Kobo (₦16,948,591,227.43) only, which represents 18.43% of the total recurrent expenditure.

2.7 GRANT AND SUBVENTION

GRANT AND SUBVENTION						
Detail	Actual	Actual	Original	Final	Variance	Budget
	2020	2021	Budget 2021	Budget 2021	2021	2022
DOMESTIC GRANTS						
SDGs Conditional Grants			500,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00
SFTAS	7,920,000,000.00	3,849,090,000.00	5,000,000,000.00	5,000,000,000.00	1,150,910,000.00	5,000,000,000.00
UBE		36,727,914.50		500,000,000.00	463,272,085.50	715,000,000.00
2TET Fund			3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00
Community Based Health Insurance Scheme			250,000,000.00	250,000,000.00	250,000,000.00	250,000,000.00
Save one Million Lives			700,000,000.00	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00
Strategic Support for water supply (COVID-19)			750,000,000.00	750,000,000.00	750,000,000.00	750,000,000.00
COVID-19 Intervention	1,110,689,648.58		200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00
20001001/13010112 SFTAS AF			2,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
FG-SUBEB Matching Grant	1,584,884,078.86		500,000,000.00			
FGN -Transfers Professional Development (TPD)		341,000,000.00			341,000,000.00	
Better Education Service Delivery for All (BESDA)	1,477,786,679.78	1,493,532,278.75	1,000,000,000.00		1,493,532,278.75	
TOTAL	12,093,360,407.22	5,720,350,193.25	13,900,000,000.00	12,700,000,000.00	6,979,649,806.75	12,915,000,000.00
FOREIGN GRANTS						
UNICEF	2,425,560.00	10,846,406.94			10,846,406.94	
YESSO World Bank Assisted	982,331,668.24					
United National Systems			500,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00
International NGO's			500,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00
COVID-19 Intervention			400,000,000.00			
Sustainable Water Supply (W/Bank)			1,300,000,000.00	1,400,000,000.00	1,400,000,000.00	1,400,000,000.00
Health System Support Grant (GAVI)			750,000,000.00	750,000,000.00	750,000,000.00	750,000,000.00
Basic Health CARE's Promotion Fund			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	500,000,000.00
Partnership for Extended Water Supply sanitation and Hygiene				725,000,000.00	725,000,000.00	500,000,000.00
Better Education for All (BESDA)				1,025,000,000.00	1,025,000,000.00	500,000,000.00
Grants from Bill and Melinda Gates Foundation (BMG)			500,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00
SEPIP -State Education Program Investment Project	750,984,200.29					
Accelerating Nutrition Result in Nigeria	86,248,730.44	56,693,000.00	1,000,000,000.00	1,000,000,000.00	943,307,000.00	1,000,000,000.00
SUB TOTAL	1,821,990,158.97	67,539,406.94	5,950,000,000.00	7,400,000,000.00	7,332,460,593.06	6,150,000,000.00
GRAND TOTAL	13,915,350,566.19	5,787,889,600.19	19,850,000,000.00	20,100,000,000.00	14,312,110,399.81	19,065,000,000.00





2.8 10% OF IGR TO LOCAL GOVERNMENTS

A total sum of One Billion, Forty-Six Million, Five Hundred and Sixty-One Thousand, Three Hundred and Sixty-Four Naira, Sixty Kobo (₦1,046,561,364.60) which is 10% of Internally Generated Revenue (IGR) was supposed to be paid to the Local Government Councils of the State as stipulated by Section 162 (7) of the Constitution of the Federal Republic of Nigeria 1999, but only Three Hundred and Forty-One Million, Three Hundred and Ninety-Four Thousand, Sixteen Naira, Fifty Kobo (₦341,394,016.50) which is 32.62% of the expected 10% of Internally Generated Revenue (IGR) was made available to the Local Government Councils of the State, leaving a balance of Seven Hundred and Five Million, One Hundred and Sixty Seven Thousand Three Hundred and Forty Eight Naira Ten Kobo (₦705,167,348.10) only payable to the Eleven (11) Local Government Councils of the State.

2.9 LOCAL GOVERNMENT COUNCIL'S CONTRIBUTION TO CAPITAL PROJECTS

A review of the Accountant General's Report for the year ended 31st December 2021 revealed that Local Government Councils in Gombe State contributed the sum of Two Billion, Seventy-Four Million, Three Hundred and Ninety-Seven Thousand, Eight Hundred and Fifty-Eight Naira Sixty-Six Kobo (₦2,074,397,858.66) only for capital projects in the State.

2.10 LOCAL GOVERNMENT COUNCIL'S CONTRIBUTION TO HIGHER EDUCATION

The Accountant General's Report for the year in review indicated that One Billion, Nine Hundred and Fifty Million, Seven Hundred and Seventy-Six Thousand, Eight Hundred and Sixty-Three Naira, Forty-Four Kobo (₦1,950,776,863.44) only was the total contribution of Local Government Councils towards augmenting the funding of various Higher Educational Institutions in the State.

2.11 FGN RE-IMBURSEMENTS ON CAPITAL PROJECTS

The Annual Report of the Accountant General for the year ended 31st December 2021 showed a total sum of One Hundred and Forty-Four Million, Seven Hundred and Thirty-Four Thousand, Six Hundred and Forty-Five Naira, Thirty-Five Kobo (₦144,734,645.35) only as re-imburement from the Federal Government of Nigeria for Capital projects undertaken in the State.

2.12 CAPITAL DEVELOPMENT FUND (CDF)

Capital Development Fund (CDF) is a Fund set aside to cater for all Capital Expenditure (projects) in a reporting period. In this Financial Year under review, a sum total of Thirty-Three Billion, Four Hundred and Forty-Eight Million, Eight Hundred and Eighteen Thousand, Three Hundred and Thirty-Four Naira Forty-Three Kobo (₦33,448,818,334.43) only was credited to the Capital Development Fund. There was no transfer of funds from the Consolidated Revenue Fund to Capital Development

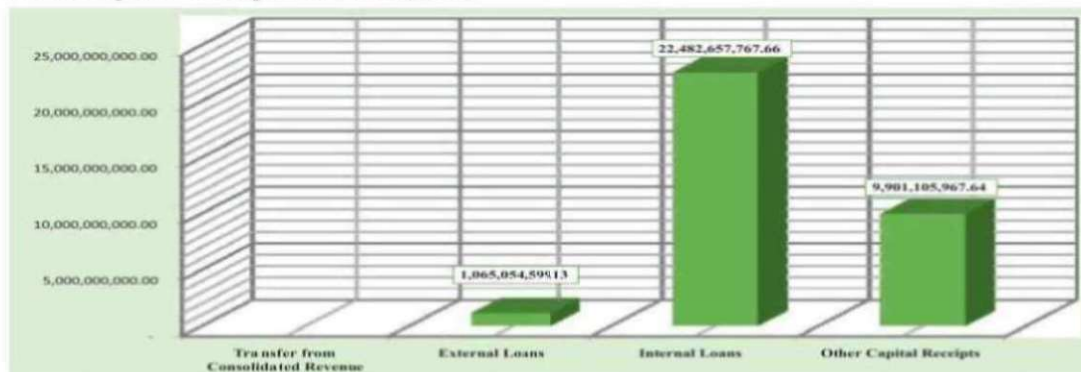




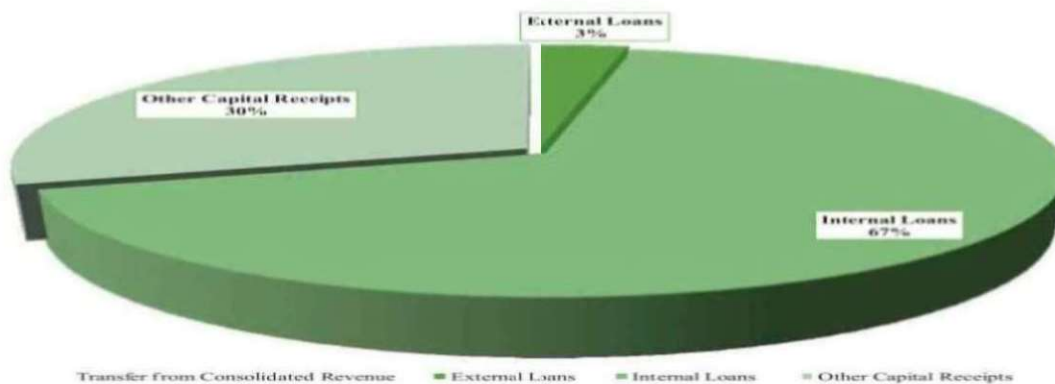
Fund in this reporting year. The total collections in this Capital Development Fund include: External Loans of One Billion, Sixty-Five Million, Fifty-Four Thousand, Five Hundred and Ninety-Nine Naira Thirteen Kobo (₦1,065,054,599.13), Internal Loans of Twenty-Two Billion, Four Hundred and Eighty-Two Million, Six Hundred and Fifty-Seven Thousand, Seven Hundred and Sixty-seven Naira Sixty-Six Kobo (₦22,482,657,767.66), and Other Capital Receipts of Nine Billion, Nine Hundred and One Million, One Hundred and Five Thousand, Nine Hundred and Sixty-Seven Naira Sixty-Four Kobo (₦9,901,105,967.64)

CAPITAL DEVELOPMENT FUND (CDF)					
Detail	Actual 2020	Actual 2021	Final Budget 2021	Variance 2021	%
Transfer from Consolidated Revenue	6,815,011,721.49		30,416,976,374.00	30,416,976,374.00	100%
External Loans	1,013,749,602.01	1,065,054,599.13	3,500,000,000.00	2,434,945,400.87	70%
Internal Loans	3,519,884,078.86	22,482,657,767.66	14,600,000,000.00	(7,882,657,767.66)	-54%
Other Capital Receipts	17,239,099,169.47	9,901,105,967.64	24,100,000,000.00	14,198,894,032.36	59%
Sub Totals Capital Receipt	28,587,744,571.83	33,448,818,334.43	72,616,976,374.00	39,168,158,039.57	54%

Chart Capital Development Fund (CDF)



Pie Chart







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 2021.

3.1 CASH FLOW AND LIQUIDITY POSITION

An analysis of the Accountant General's Report revealed that the total inflow to the State for the year ended 31st December 2021 was One Hundred and Thirty-Eight Billion, Two Hundred and Fifty-Two Million, Six Hundred and Fifty-Seven Thousand, Three Hundred and Ninety-One Naira, Eighty-Two Kobo (₦138,252,657,391.82) only. While the out flow stood at One Hundred and Twenty-Two Billion, Eight Hundred and Five Million, Eight Thousand, Nine Hundred and Sixty-Seven Naira, Thirty-Five Kobo (₦122,805,008,967.35) only, disclosing a closing balance of Fifteen Billion, Four Hundred and Forty-Seven Million, Six Hundred and Forty-Eight Thousand, Four Hundred and Twenty-Four Naira, Forty-Seven Kobo (₦15,447,648,424.47) only.

CASH FLOW AND LIQUIDITY POSITION				
	Actual 2021		Actual 2020	
Opening Balance		14,794,801,925.95		9,725,884,419.06
Total Receipt	123,457,855,465.87		94,544,384,808.23	
Less: Total Exp.	122,805,008,967.35		87,439,339,841.15	
Net Cash Surplus/Deficit		652,846,498.52		7,105,044,967.08
Closing Balance		15,447,648,424.47		
Presented by				
Consolidated Revenue Fund	10,802,344,171.42		14,794,801,925.95	
Capital Development Fund	4,645,304,253.05		2,036,127,460.19	
TOTAL	15,447,648,424.47	15,447,648,424.47	16,830,929,386.14	16,830,929,386.14

3.2 BUDGET PERFORMANCE

The Budget Performance for the year ended 31st December 2021 is summarized in the table below to enable us match up the Estimated Revenue and Expenditure with the Actual Revenue and Expenditure incurred in the year.





Budget Performance

BUDGET PERFORMANCE		
Detail	Budget 2021	Actual 2021
Recurrent Revenue B/F		14,794,801,925.95
Recurrent Receipt	77,261,513,000.00	87,972,909,671.25
Capital Receipt B/F		2,036,127,460.19
Capital Receipt	72,616,976,374.00	33,448,818,334.43
Total Fund Available	149,878,489,374.00	138,252,657,391.82
Recurrent Expenditure	63,827,936,626.00	91,965,367,425.78
Transfer to CDF		
Capital Expenditure	56,961,957,702.00	30,839,641,541.57
Total Expenditure	120,789,894,328.00	122,805,008,967.35
COLOSING		15,447,648,424.47

3.3 GOMBE STATE INVESTMENTS

Accountant-General report in respect of Gombe State Investment as at the year ended 31st December, 2021 was examined which puts the nominal value of investment with various companies at Eight hundred and Thirty Eight Million, Nine Hundred and Fifty Eight Thousand Eight Hundred and Seventy Six Naira One kobo (₦838,958,876.01) only, comprising of quoted investment to the tune of Four Hundred Million, Six Hundred and Eighty Seven Thousand, One Hundred and Thirty Seven Naira, Eighty Seven Kobo (₦400,687,177.87) and unquoted investment to the tune of Four Hundred and Thirty Eight Million, Two Hundred and Seventy Three Thousand, Seven Hundred and Thirty Eight Naira, Forteen Kobo (₦438,273,138.14). It was however, discovered that the nominal value given was inflated by non-existing companies of which I have been advising the investment company for years to remove them from active investment as the companies are not existing. The company are as follows:

1. Gombe Sugar Company	-	300,000,000.00
2. Kaduna Textile Limited	-	6,624,907.00
3. Yankari Saving and Loan Ltd	-	5,381,250.00
4. Gamakai Commercial Bank	-	61,520.00
5. Gombe Commercial Bank	-	76,504.00
6. Finsurance (Yankari Insurance Co.)	-	16,734,093.00
7. Superco (Nig Asbestors) Limited	-	1,383,750.00
TOTAL		<u>₦330,262,024.00</u>

If the values of the non-existing companies are removed from the nominal value of Eight hundred and Thirty Eight million, Nine hundred and Sixty thousand Eight Hundred and Seventy Six Naira One kobo (₦838,958,876.01). The active nominal value of the state investment will be Five hundred and Eight Million, Six hundred and Ninety Eight thousand, Eight hundred and Fifty Two naira One kobo (₦508,698,852.01) only. It will be appreciated if the management and Board of Gombe State Investment would approve and delete the affected companies and their respective value in the list of active companies so that we can have a true nominal value of the state of investment.

3.3.1 It was noted that the quoted investment was over stated with the sum of ₦959,143.14 while the unquoted was under with the sum of ₦959,173.14, but however, the total investment remain correct as ₦838,958,876.01





QUOTED INVESTMENTS

Details	Actual 2021	Actual 2020	Difference
	₦	₦	₦
Access Bank Plc.	3,535,581.00	3,212,436.50	323,145.00
Aviation Development Company	10,250.00	10,250.00	-
Afriprint Nigeria Plc.	38,725.00	38,725.00	-
A.G. Leventis Nigeria Plc.	17,902.56	17,902.56	-
African Petroleum (Forte Oil)	1,775,081.40	1,775,081.40	-
Baico Insurance Plc.	12,812.50	12,812.50	-
Benue Cement Plc.	8,334,767.00	7,942,351.90	392,415.10
Berger Paints Nigeria Plc.	1,217,049.75	1,046,235.75	170,814.00
D.N. Mayer Plc.	133,518.47	14,862.02	118,656.45
Dunlop Nigeria Plc. (DN Trye & Ruber Plc)	52,061.20	52,061.20	-
Evans Medical Plc.	42,588.00	42,588.00	-
First Bank Nig. Plc.	280,519.80	175,940.05	104,579.75
Foot Wears Ass. Man & Distribution Plc.	7,380.00	7,380.00	-
Flour Mills Nigeria Plc.	33,765,942.80	30,965,168.00	2,798,774.80
Fidelity Bank Plc.	3,905,087.85	3,859,145.64	45,942.21
FCMB (Former Fin Bank Nigeria) Plc.	2,483,356.46	2,765,744.82	(282,388.36)
IPWA Nigeria Plc.	7,995.00	7,995.00	-
Uniliver Nigeria Plc.	519,274.00	497,786.80	21,487.20
Mobil Oil Nigeria Plc.	700,416.00	700,416.00	-
National Salt Co. Plc.	9,529,977.60	10,468,536.00	(938,558.40)
Nigeria Aviation Hand Co. Plc.	2,256,970.32	1,387,976.40	868,993.92
Niger Insurance Co.	34,708.60	34,708.60	-
Nigerian Ropes	152,243.68	152,243.68	-
Con Oil Plc.	8,147,308.00	6,533,514.30	1,613,793.70
PZ Industries Plc.	1,906,268.30	1,656,265.90	250,002.40
Royal Exchange Assurance	6,693,472.72	1,977,616.94	4,715,855.78
MRS Oil Nig (Former Texaco) Plc.	409,476.60	455,895.00	(46,418.40)
Total Nigeria Plc.	3,684,205.70	2,158,390.00	1,525,815.70
UAC Nigeria Plc.	10,268,246.00	7,836,293.00	2,431,953.00
Union Bank Plc.	1,554,832.90	1,409,890.85	144,942.55
United Nigeria Textile Plc.	171,535.10	171,535.10	-
UTC Nigeria Plc.	63,774.00	63,774.00	-
Unity Bank Plc.	22,527,908.06	27,173,816.96	(4,245,908.90)
Wiggings Teapes Nig. (WTN) Plc.	13,145.50	13,145.50	-
U.B.A Plc.	2,505,360.00	2,708,920.50	(203,560.50)
Oando Plc.	45,663.02	90,879.70	(45,216.68)
Unity Kapital Assurance Plc	136,653,693.12	59,495,485.44	77,158,207.68
Savannah Sugar Co. Ltd	92,658,841.20	5,862,311.00	86,196,530.20
Diamond Bank	217,694.40	15,215.20	202,479.20
Lafarge WAPCO Plc.	43,782,228.60	38,480,831.40	5,301,397.20
Afriland Properties Plc.	9,025.50	9,025.50	-
Wapic Insurance Plc.	45,430.56	32,450.40	12,980.16
UBA Capital Plc.	714,819.60	340,080.84	374,738.76
SUB-TOTAL	400,685,137.87	221,673,685.35	179,011,453.52





UNQUOTED INVESTMENTS

Details	Actual 2021	Actual 2020	Difference
	₦	₦	₦
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 Computer Nigeria	82,000.00	82,000.00	-
Kaduna Textile Ltd.	6,624,907.00	6,624,907.00	-
Yankari Saving & Loans Ltd	5,381,250.00	5,381,250.00	-
Gamakai Community Bank	61,500.00	61,500.00	-
Garu Community Bank Ltd	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 Plc.	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	1,383,750.00	-
N.N.D.C.	8,650,000.00	8,650,000.00	-
Bauchi Publishing & Printing Company	6,049,632.00	6,049,632.00	-
Gombe Sugar Co. Ltd	300,000,000.00	300,000,000.00	-
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	959,173.14	1,295,836.56	(336,663.42)
SUB TOTAL UNQUOTED	431,273,738.14	438,610,401.56	(336,663.42)
SUB TOTAL QUOTED	406,685,137.87	221,673,685.35	179,011,453.52
GRAND TOTAL INVESTMENT	837,958,876.01	660,284,086.91	178,674,790.10

3.4 RECURRENT REVENUE PROFILE

An examination of the Accountant General's Annual Report for the year ended 31st December 2021 revealed a total sum of One Hundred and Two Billion, Seven Hundred and Six-Seven Million, Seven Hundred and Eleven Thousand, Five Hundred and Ninety-Seven Naira Twenty Kobo (₦102,767,711,597.20) only was realised as Recurrent Income for the year under review. This comprised of Opening balance of Fourteen Billion, Seven Hundred and Ninety-Four Million, Eight Hundred and One Thousand, Nine Hundred and Twenty-Five Naira Ninety-Five Kobo (₦14,794,801,925.95) only; Allocation from Federation Account of Thirty Two Billion, One Hundred and Sixty-Six Million, Fifty-Two Thousand, Three Hundred and Nineteen Naira Twelve Kobo (₦32,166,052,319.12) only; Share of Value Added Tax (VAT) of Eighteen Billion, Nine Hundred and Ninety-Nine Million, Eight Hundred and Twenty-Two Thousand, Five Hundred and Eight Naira Sixteen Kobo (₦18,999,822,508.15) only; Other Statutory Transfer of Three Billion, Five Hundred and Seventy Million, Five Hundred and Fifteen Thousand, Seven Hundred and Thirty-Three Naira Fifty-Three Kobo (₦3,570,515,733.53) only; Independent Revenue of Ten Billion,

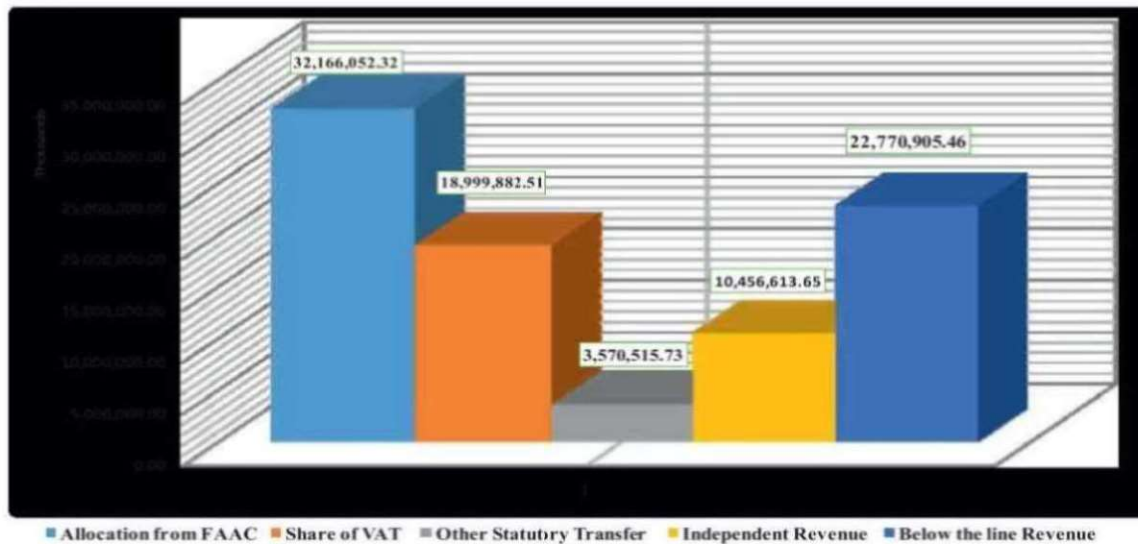




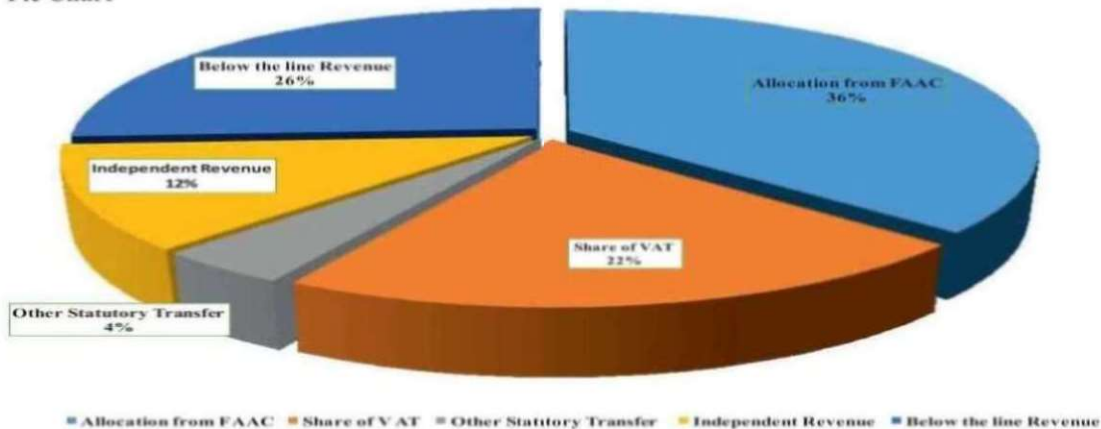
Four Hundred and Sixty-Five Million, Six Hundred and Thirteen Thousand, Six Hundred and Forty-Six Naira Four Kobo (₦10,465,613,646.04) only; and Below the Line Revenue (BTL) of Twenty-Two Million, Seven Hundred and Seventy Million, Nine Hundred and Five Thousand, Four Hundred and Sixty-Four Naira Forty Kobo (₦22,770,905,464.40) only as shown below.

RECURRENT REVENUE PROFILE			
Detail	Final Budget 2021	Actual 2021	% Variance
Opening Balance		14,794,801,925.95	
Allocation from FAAC	32,500,000,000.00	32,166,052,319.32	
Share of VAT	18,500,000,000.00	18,999,882,508.16	1.00%
Other Statutory Transfer	11,480,000,000.00	3,570,515,733.53	3.00%
Independent Revenue	14,781,513,000.00	10,456,613,646.04	69.00%
Below the line Revenue		22,770,905,464.40	29.00%
Total Recurrent Revenue	77,261,513,000.00	102,758,771,597.40	

Chart



Pie Chart





GOMBE STATE SECURITY, TRAFFIC & ENVIRONMENTAL CORPS





3.5 RECURRENT EXPENDITURE

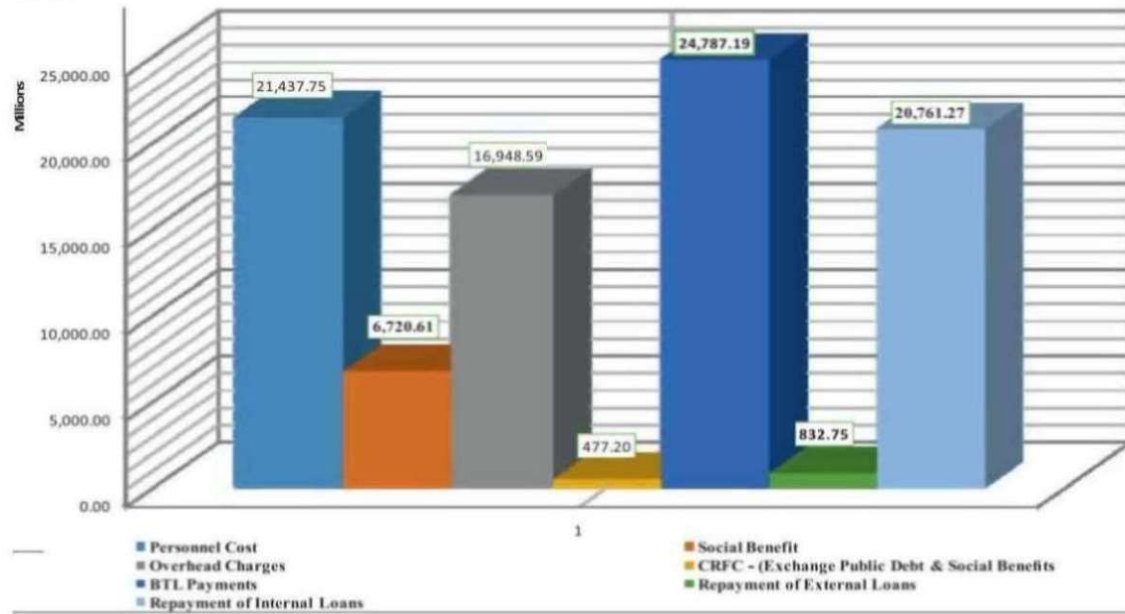
The Accountant General's Report for the year ended 31st December 2021 reveals that a total of Ninety-One Billion, Nine Hundred and Sixty-Five Million, Three Hundred and Sixty-Seven Thousand, Four Hundred and Twenty-Five Naira Seventy-Eight Kobo (₦91,965,367,425.78) only was spent on recurrent expenditure. Recurrent expenditure which has 74.89% of total expenditure for the year is comprised of Personnel Cost of Twenty One Billion, Four Hundred and Thirty-Seven Million, Seven Hundred and Forty-Six Thousand, Four Hundred and Ninety Naira Seven-Three Kobo (₦21,437,746,490.73) only which represents 23.31% of total recurrent expenditure; Social Benefits of Six Billion, Seven Hundred and Twenty Million, Six Hundred and Fourteen Thousand, Four Hundred and Thirty-Six Naira Eighty-Three Kobo (₦6,720,614,436.83) only which represents 7.31% of total recurrent expenditure; Overhead Charges of Sixteen Billion, Nine Hundred and Forty-Eight Million, Five Hundred and Ninety-One Thousand Two Hundred and Twenty-Seven Naira Forty-Three Kobo (₦16,948,591,227.43) only which represents 18.43% of total recurrent expenditure; CRFC - (Excluding Public Debt and Social Benefits) of Four Hundred and Seventy-Seven Million, Two Hundred and One Thousand, Four Hundred and Forty-Two Naira Ninety-Four Kobo (₦477,201,442.94) only which represents 0.52% of total recurrent expenditure; BTL Payments of Twenty Four Billion, Seven Hundred and Eighty-Seven Million, One Hundred and Ninety-Three Thousand, Four Hundred and Seventy-Eight Naira Seven Kobo (₦24,787,193,478.07) only which represents 25.95% of total recurrent expenditure; Repayment of External Loans of Eight Hundred and Thirty-Two Million, Seven Hundred and Forty-Eight Thousand, Six Hundred and Twenty-Six Naira Fifty-Five Kobo (₦832,748,626.55) only which is 0.91% of total recurrent expenditure; and Repayment of Internal Loans of Twenty Billion, Seven Hundred and Sixty-One Million, Two Hundred and Seventy-One Thousand, Seven Hundred and Twenty-Three Naira Twenty-Three Kobo (₦20,761,271,723.23) only which is 22.58% of total recurrent payment.

RECURRENT EXPENDITURE			
Detail	Final Budget 2021	Actual 2021	%
Personnel Cost	24,174,406,720.00	21,437,746,490.73	11%
Social Benefit	5,576,000,000.00	6,720,614,436.83	21%
Overhead Charges	16,446,929,906.00	16,948,591,227.43	3%
CRFC - (Exchange Public Debt & Social Benefits)	329,300,000.00	477,201,442.94	45%
BTL Payments		24,787,194,478.07	100%
Repayment of External Loans	1,133,000,000.00	832,748,626.55	27%
Repayment of Internal Loans	16,168,300,000.00	20,761,271,723.23	28%
Total Recurrent Payment	63,827,936,626.00	91,965,368,425.78	44.00%

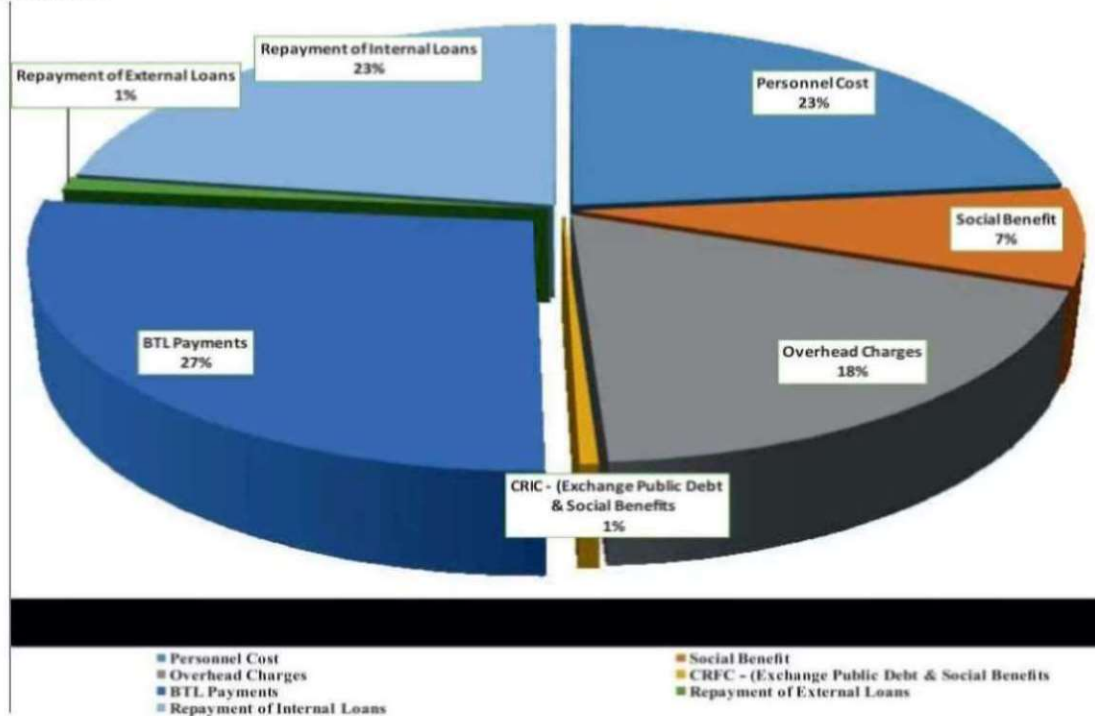




Chart



Pie Chart



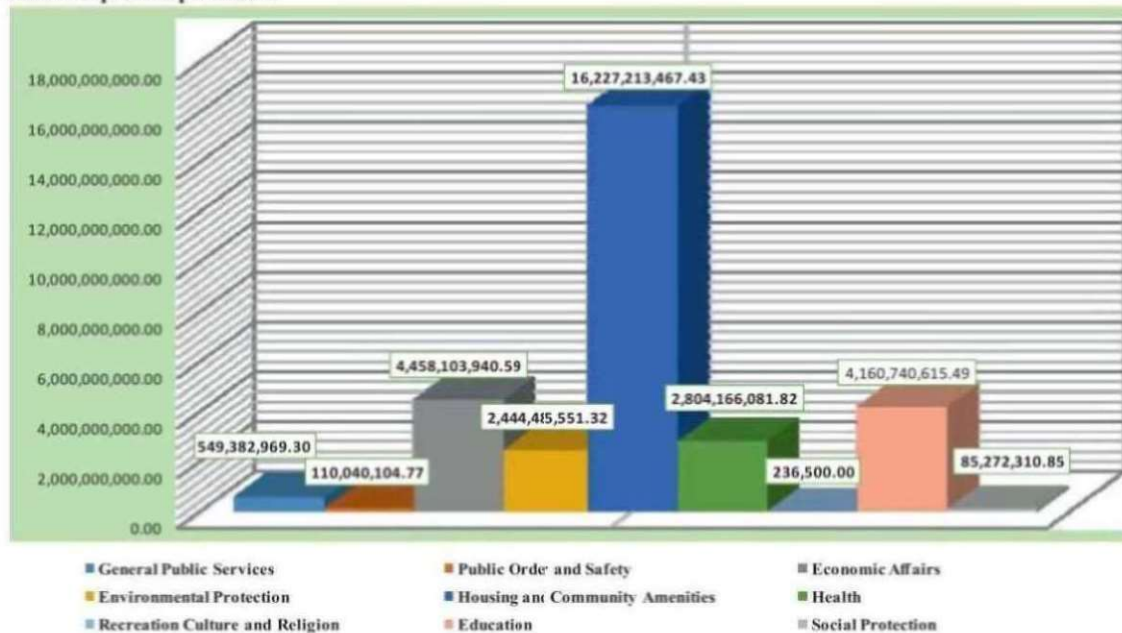


3.6 CAPITALEXPENDITURE

An assessment of the Accountant General's report for the year ended 31st December 2021 indicated a total expenditure of Thirty Billion, Eight Hundred and Thirty-Nine Million, Six Hundred and Forty-One Thousand, Five Hundred and Forty-One Naira Fifty-Seven Kobo (₦30,839,641,541.57) only for Capital projects. The total composition of this Capital Expenditure is shown below.

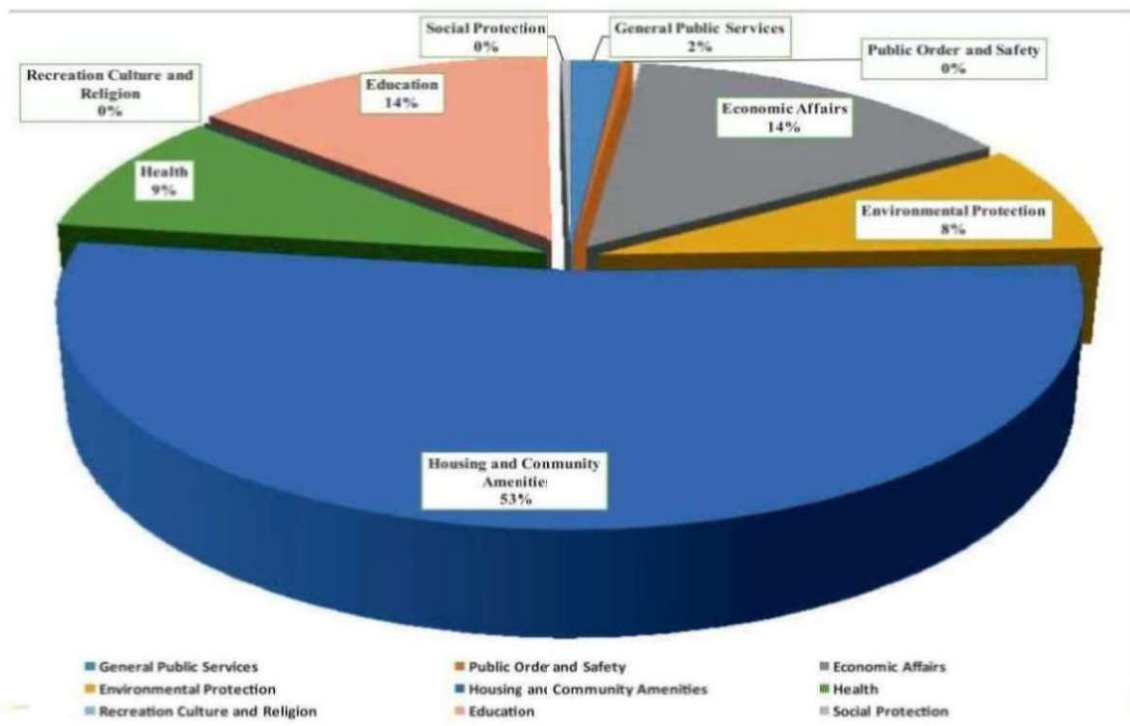
CAPITAL EXPENDITURE				
Details	Final Budget 2021	Actual 2021	Variance 2021	%
General Public Services	1,707,125,000.00	549,382,969.30	1,157,742,030.70	67.82%
Public Order and Safety	762,500,000.00	110,040,104.77	652,459,895.23	85.57%
Economic Affairs	12,276,075,002.00	4,458,103,940.59	7,817,971,061.41	63.78%
Environmental Protection	5,347,500,000.00	2,444,485,551.32	2,903,014,448.68	54.29%
Housing and Community Amenities	22,334,100,000.00	16,227,213,467.43	6,106,886,532.57	27.34%
Health	6,726,020,000.00	2,804,166,081.82	3,921,853,918.18	58.31%
Recreation Culture and Religion	188,679,700.00	236,500.00	188,443,200.00	99.87%
Education	7,131,458,000.00	4,160,740,615.49	2,970,717,384.51	41.66%
Social Protection	478,500,000.00	85,272,310.85	393,227,689.15	82.18%
Total Capital Expenditure	56,951,957,702.00	30,839,641,541.57	26,112,316,160.43	46%

Chart Capital Expenditure





Pie Chart Capital Expenditure



3.7 EXTERNAL LOANS

External Loans as at 31st December 2021, amounted to Fourteen Billion, Five Hundred Twelve, Million, Five Hundred and Eleven Thousand, Nine Hundred and Seventy Three Naira, Seventy Seven Kobo (N14, 512,511,973.77) 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 ON EXTERNAL LOAN

In the Statement of Assets and Liabilities for the year ended 31st December 2021, External loans was revaluated due to fluctuation in exchange rate e.g. The Exchange rate as at 1st January 2021, opening balance was 380.00 to \$ 1, and as at 31st December 2021, the closing balances was 412.29 to \$ 1. Thus resulting to exchange rate loss of One Billion, One Hundred Fifty Nine Million, Two Hundred and Seventy Two Thousand, Sixty Four Naira, Ninety Four Kobo (N1,159,272,064.94) only, which increase our loan balances to Fourteen Billion, Five Hundred and Twelve Million, Five Hundred and Eleven Thousand, Nine Hundred and Seventy Six Naira, Thirty Four Kobo (N 14,512,511,976.34) only as at 31st December 2021 as shown below.





S/N	Description	Foreign Currency	Exchange Rate	Home Currency			
				Calculated ₦	Opening Ex. Rate	Balance ₦	Variance/loss ₦
1	Gombe State Comm. Based Agric. & Rural Development Project	3,075,115.57	412.99	1,269,991,979.25	380.00	1,168,543,916.60	101,448,062.65
2	Community and Social Development	4,230,290.80	412.99	1,747,067,797.49	380.00	1,607,510,504.00	139,557,293.49
3	Gombe State National Program for Food Security	-	-	-	-	-	-
4	Health System Fund	3,500,680.01	412.99	1,445,745,837.33	380.00	1,330,258,403.80	115,487,433.53
5	HIV/AIDS-IDA World Bank	2,037,762.31	412.99	841,575,456.41	380.00	774,349,677.80	67,225,778.61
6	FADAMA II	4,826,690.03	412.99	1,993,374,715.49	380.00	1,834,142,211.40	159,232,504.09
7	HSDP II	3,269,950.98	412.99	1,350,457,055.23	380.00	1,242,581,372.40	107,875,682.83
8	Malaria Control	4,444,247.71	412.99	1,835,429,861.75	380.00	1,688,814,129.80	146,615,731.95
9	National FADAMA III	3,321,439.74	412.99	1,371,721,398.22	380.00	1,262,147,101.20	109,574,297.02
10	Malaria Control Booster Additional Financing	1,805,321.96	412.99	745,579,916.26	380.00	686,022,344.80	59,557,571.46
11	2nd HIV/AIDs (IDP World Bank)	4,628,605.92	412.99	1,911,567,958.90	380.00	1,758,870,249.60	152,697,709.30
TOTAL		35,140,105.03		14,512,511,976.34		13,353,239,911.40	1,159,272,064.94

3.9 INTERNAL LOANS BONDS

The following summary as details in Note 25 and 26 to Statement of Assets and Liabilities, makeup the Internal loans/bonds amounting to One Hundred and Fourteen Billion, Seven Hundred and Thirty Nine Million, Four Hundred and Twenty Six Thousand, Seven Hundred and Seventy Naira, Fifty Seven Kobo (N 114,739,426,770.57) only. This comprises of Principal Loan amounting Sixty Two Billion, Thirty Four Million, One Hundred and Ninety Nine Thousand, Two Hundred and Eighty Eight Naira, Eighteen Kobo only. (N62,034,199,288.18) and Interest of Fifty Two Billion, Seven Hundred and Five Million, Two Hundred and Twenty Seven Thousand, Four Hundred and Eighty Two Naira, Thirty Nine Kobo (N52,705,227,482.39)

3.10 OTHER OUTSTANDING LIABILITIES

The Accountant-General report for the year ended 31st December 2021 revealed that the state has other outstanding liabilities totaling Twenty Four Billion, Thirty Two Million, Six Hundred and Ninety Thousand, Three Hundred and Thirty Seven Naira, Thirteen Kobo (N24,032,690,337.13) only. This comprises of outstanding pension and gratuities of Ten Billion, Four Hundred and Sixty Six Million, Forty Six Thousand, Four Hundred and Fifteen Naira, Ninety Two Kobo (N10,466,046,415.92) only, Contractual obligation of Thirteen Billion, Five Hundred and Sixty Six Million, Six Hundred and Forty Three Thousand, Nine Hundred and Twenty One Naira, Twenty One Kobo (N13,566,643,921.21) only as table below.





Other Outstanding Liabilities

S/N	DETAIL	TOTAL
1	Pension and Gratuities	10,466,046,415.92
2	Contractual Obligation	13,566,643,921.21
	TOTAL	24,032,690,337.13

3.11 CERTIFIED COMPUTATION OF RETIREMENT BENEFITS

During the period under review Six Hundred and Twenty Nine (629) cases in respect of Pension and Gratuities, death gratuities, five years pension en bloc, contract gratuity were received and registered. However, Nine (9) cases were queried and returned while 620 were computed, checked, certified and approved for payment as shown below

S/N	DETAIL	NO OF FILE RECEIVED	NO OF QUERIED FILE	NO OF FILE TREATED & CERTIFIED
1	Retirement Benefit	514	9	505
2	Death Benefits	97	0	97
3	Five Years Pension Embloc	17	0	17
4	Contract Gratuities	1	0	1
	TOTAL	629	9	620

3.12 RECOVERIES

Recoveries were made in the course of processing retirement/death benefits such as overpayment of salaries and allowances, outstanding motor vehicle loans and other loans totaling to One Hundred and Ten Million, Two Hundred and Eighty Eight Thousand, and Fifty Nine Naira, Forty Three Kobo (N110,288,059.43) only

S/N	Overpayment of salaries and allowances	Loan & other	Total
1	₦108,413,486.46	₦ 1,874,572.97	₦ 110,288,059.43

3.13 COVID-19

Gombe State Management Committee on Covid -19 received from the state FAAC account the total sum of Two Hundred and Twelve Million Nine Hundred and Seventy Six Thousand Eight Hundred and Sixty Naira, (N212,976,860.00) only for the management of Covid -19 Pandemic for the period of 1st January to 31st December 2021. Audit examination however, reveals that the total sum of Two Hundred and Twelve Million, Eight Hundred and Seventy Nine Thousand, Four Hundred Naira (N212,879,400.00) only was expended within the year 2021 on second wave Covid-19 operations, leaving an outstanding balance of Ninety Seven Thousand Four Hundred and Sixty Naira (N97,460.00) only in the committee's account.





3.14 STATE FISCAL TRANSPARENCY, ACCOUNTABILITY AND SUSTAINABILITY (SFTAS):

Gombe State Government has participated in the State Fiscal Transparency, Accountability and Sustainability (SFTAS) World Bank programme. The program which is designed to promote focus and attention of Nigerian States towards improvement of their Performance systems, processes and institutions. The program help built confidence and trust in government, facilitate accountability in public resources management and ensuring sustainability in the participating states. Gombe State government has receipt support from the SFTAS program within the two years of its participation. Within the period 1st January 2021 to 31st December 2021 the State has in its SFTAS account the total sum of Seven Billion, Four Hundred and Seventy One Million, Eighty Nine Thousand One Hundred and Eighty Five Naira Twenty Five Kobo (N7,471,089,185.25) Only . This amount includes the opening balance of Three Billion Six Hundred and Twenty One Million, Nine Hundred and Ninety Nine Thousand One Hundred and Eighty Five Naira Twenty Five Kobo (N3,621,999,185.25) Only brought forward from the year 2020 while, the sum of Three Billion, Eight Hundred and Forty Nine Million, Ninety Thousand Naira (N3,849,090,000.00) Only stood as grant received within the year 2021. Audit examination reveals that out of the total amount, the sum of Four Billion Eight Hundred and Sixteen Million Four Hundred and Five Thousand Sixty Four Naira Seventy Kobo (N4,816,405,065.70) Only has been expended on very important government projects and program. Leaving a Bank balance of Two Billion, Six Hundred and Fifty Four Million, Six Hundred and Eighty Four Thousand One Hundred and Twenty Naira Fifty Five Kobo (N2,654,684,120.55) Only as at 31st December, 2021.





GENERAL UNCLEARED QUERIES ON MINISTRIES, AGENCIES AND EXTRA MINISTERIAL DEPARTMENTS

4.0 MINISTRY OF EDUCATION

Expenditure Dept.

4.1 **Unattached Supporting Documents:-** Payment Vouchers worth Two Million Eight Hundred and Seven Thousand, Fifty Naira Only (N2,807,050.00) were not attached and supported with relevant documents like receipt, SRV to authenticate payment which is contrary to financial regulation NO. 603 and Store Regulation No. 402. The accounting officer was duly communicated vide query letter number AQG.021/2021, his reply is being awaited.

4.2 **Non Deduction of VAT, WHT and STAMP DUTY:-** The sum of One Million Five Hundred and Eighty Nine Thousand Two Hundred and Sixteen Naira Thirty Four kobo (N1,589,216.34) was not deducted as 7.5% VAT, 5% WHT and 1% Stamp Duty. This is contrary to Store Regulation No. 1101 and Circular number MOF/ED/OFF/S/123/VOL.IV dated 3RD May, 2000. The Accounting officer was duly communicated vide query letter No. AQG. 26/2022, up to the time of writing this report his reply is still being awaited.

Government A

4.3 **Un-attached Supporting Document (SRV) and Invoice Receipt:-** Payment vouchers worth Five Million One hundred and Seventy One Thousand Six Hundred and Thirteen Naira Eighty Six kobo only (N5, 171,613.86) were not attached and supported with relevant documents like SRV to authenticate payment. This is contrary to Store Regulation No. 402 and financial regulation 603. The accounting officer has been communicated vide query letter No. RGK 6/Vol. I/2021, his reply is still being awaited.

Government B

4.4 **Unaccounted Fund (Government Day Sec. School Shinga):-** The total sum of Two hundred and Seventy Three Thousand, Three Hundred and Ninety Five Naira (N273,395.00) was collected as School charges, out of which the sum of Two hundred and Thirty Four thousand, Seven Hundred and Ninety Five Naira (N234,795.00) only was expended and accounted for, resulting to an outstanding balance of Thirty Eight thousand, Six hundred Naira (N38,600.00) only unaccounted. This is contrary to Financial Regulation No. 104. The Accounting officer was duly communicated vide query letter No. EGG. 76/VOL.I/10, his reply is still being awaited.

4.5 **Unaccounted Fund (GDSS SHABEWA):-** The total sum of Two and Nineteen Thousand, Nine Hundred Naira (N219,900.00) only was collected as school charges, out of which the sum of Two hundred and Ten thousand, Three hundred and Fifty Naira (N210,350.00) was expended and accounted for, resulting to an outstanding balance of Nine thousand, Eight





hundred Naira (N9,800.00) only unaccounted for. This is contrary to financial Regulation No. 104. The Accounting officer was duly communicated vide query letter No. EGG. 72/VOL.I/10, his reply is still being awaited.

- 4.6 Un-presented Receipt:-** Revenue receipt No. 401 -411 was not presented for audit examination amounting to Thirteen Thousand, Four Hundred Naira (N13,400.00) only which is contrary to Financial Regulation No. 302. The Accounting officer was duly communicated vide query letter No. EGG. 72/VOL.I/10, his reply is still being awaited.
- 4.7 Unaccounted Fund (GJSS AKKO):-**The total sum of One Hundred and Forty Nine Thousand, Three Hundred Naira (N149,300.00) was collected as school charges, out of which the sum of Eighty thousand, One hundred and Fifty Naira (N80,150.00) only was expended and accounted for, resulting to an outstanding balance of Sixty Nine Thousand, One Hundred and Fifty Naira (N69,150.00) only unaccounted for. This is contrary to Financial Regulation No. 104. The Accounting officer was duly communicated vide query letter No. ETT. 191/VOL.I/, his reply is still being awaited.
- 4.8 Un-presented records (GJSS TITI):-**The under listed records were not presented for audit examination during our audit inspection
- i. Expenditure Records
 - ii. Security book Register
 - iii. Receipt booklets no. 0601 –0750(3BKLETS) 0951 – 1000 (3 BKLETS)
- This action is contrary to Financial Regulation NO. 103 and the Gombe State, State and Local Government Law 2021 section 27c The Accounting officer was duly communicated vide query letter No. EGG. 144/VOL.I/18, his reply is still being awaited.
- 4.9 Unaccounted Fund:-**The total sum of One hundred and Twenty Nine thousand, Two hundred Naira (N129, 200.00) was collected as school charges, out of which the sum of Seventy four thousand, Two hundred and Seventy Naira only(N74,270.00) was expended and accounted for, resulting to an outstanding balance of Fifty Four thousand, Nine hundred and Thirty Naira (N54,930.00) only unaccounted for. This is contrary to Financial Regulation NO. 104. The Accounting officer was duly communicated vide query letter No. EGG. 144/VOL.I/18, his reply is still being awaited.
- 4.10 Un-attached supporting Document-**Payments worth Seventy Four thousand, Two hundred and Seventy Naira (N74,270.00) were expended without attaching relevant supporting documents to authenticate payment. This is contrary to Financial Regulation NO. 303. The Accounting officer was duly communicated vide query letter No. EGG. 144/VOL.I/18, his reply is still being awaited.





4.11 Un-presented Records (GDSS KIDDA):- The under listed records were not presented for audit examination during our audit inspection.

1. Cash book – income & Expenditure
2. Receipt booklets
3. Security book Register
4. Volunteer staff records.

This action is contrary to Financial Regulation NO. 103 and the Gombe State, State and Local Government Law 2021 section 27c The Accounting officer was duly communicated vide query letter No. EGG. 33/VOL.I/7, his reply is still being awaited.

4.12 Un-presented Records (GJSS KIDDA):- The under listed records were not presented for audit examination during our audit inspection.

1. Cash book register
2. Receipt receipts
3. Volunteer staff records.
4. Admission records

This action is contrary to Financial Regulation NO. 103 and the Gombe State, State and Local Government Law 2021 section 27c The Accounting officer was duly communicated vide query letter No. ETT. 192/VOL.I/, his reply is still being awaited.

4.13 Un-attached supporting document; Payments worth Two Hundred and Forty Four Thousand, Six Hundred Naira (N244,600.00) only were expended without attaching relevant supporting documents to authenticate payment. This is contrary to Financial Regulation NO. 303. The Accounting officer was duly communicated vide query letter No. ETT. 192/VOL.I/ his reply is still being awaited.

4.14 Un-posted Receipt into Cashbook(CDSS BULA):-The under listed receipt were not posted into cash book as expected.

1. 01401–014502. 01451–015003. 01501–01550
4. 01551–016005. 01851–01900

This is contrary to Financial Regulation No. 304. The Accounting officer was duly communicated vide query letter No. EGG. 174/VOL.I/, his reply is still being awaited.

4.15 Improper maintenance of Cash book:-This important document was not properly maintained in the school which is contrary to Financial Regulation No. 201. The Accounting officer was duly communicated vide query letter No. EGG. 174/VOL.I/, his reply is still being awaited.

4.16 Unaccounted Fund:-The total sum of One hundred and Seventy Two thousand Naira (N172,000.00) was collected as school charges, out of which the sum of Eighty Two thousand, One hundred and Thirty Naira (N82,130.00) was expended and accounted for, resulting to an outstanding balance of Eighty Four thousand, Eighty hundred and Seventy





Naira (N89,870.00) un accounted which is contrary to Financial Regulation No. 104. The Accounting officer was duly communicated vide query letter No. EGG. 174/VOL.I/, his reply is still being awaited.

- 4.17 Unaccounted Fund(GDSS KUNDULUM):-**The total sum of two hundred and Four thousand, Nine hundred and Ninety Six Naira (N204,996.00) only was collected as school charges, out of which the sum of One hundred and forty Five thousand, Nine hundred and Four Naira (N145,904.00) was not accounted for, resulting to an outstanding balance of Fifty Nine thousand, Ninety Two Naira (N59,092.00) un accounted. This is contrary to Financial Regulation No. 104. The Accounting officer was duly communicated vide query letter No. ETT. 193/VOL.I/, his reply is still being awaited.

MINISTRY OF EDUCATION HEADQUARTERS

Subsidiary Dept

- 4.18 Over payment of Salaries and Allowances:-** Audit verification revealed that following officers who left the Service through Transfer, withdrawal and Resignation, their Salaries continue to flow amounting to the tune of Eight Million, One Hundred and Seventy Five Thousand, Eight Hundred and Three Naira, Twenty four Kobo (N8,175,803.24) only. This is contrary to CSC approval. The accounting officer was duly communicated to ensure recovering the illegal salaries paid to the officers; his reply is still being awaited

S/N.	NAME	PSN	DATE	REFERNCE NO.	AMOUNT
1.	Abubakar Y. Musa	51636	27/7/2021	.O.36/AUD/2021	67,091.39
2.	Amina M. Ibrahim	51678	30/7/2021	O. O36/AUD/2021	33,081.54
3.	Toyiro G. Gari	54608	29/7/2021	O. O7/AUD/2021	121,794.44
4.	Maryam M. Gadam	39271	30/7/2021	O. O15/AUD/2021	156,088.52
5.	Musa D. Padah	51979	27/7/2021	O. O37/AUD/2021	67,091.39
6.	Adamu U. Usman	39986	30/7/2021	O. O51/AUD/2021	83,398.63
7.	Walida Mohammed	42058	30/7/2021	O. O52/AUD/2021	46,958.24
8.	Fatsuma I. Kamara	51875	29/7/2021	0.09/ AUD/2021	74,065.92
9.	Filibus Habila	39588	27/7/2021	0.038/ AUD/2021	44,185.77
10.	Danjuma Adamu	41020	27/7/2021	0.012 AUD/2021	206,140.38
11.	Auwalu Baba	33506	29/7/2021	0.08/ AUD/2021	240,737.94
12.	Auwal Jalo	54688	29/9/2021	0.058/ AUD/2021	166,083.40
13.	Usman Abubakar	52957	30/7/2021	0.060/ AUD/2021	39,936.37
14.	Baban Jija S. Isa	55180	30/7/2021	0.045/ AUD/2021	31,629.90
15.	Sani M. Yahaya	39999	29/9/2021	0.02/ AUD/2021	362,501.39
16.	Mohammed Umar	32300	29/9/2021	0.032/ AUD/2021	157,131.19
17.	Samuel N. Lautoni	52069	29/9/2021	0.055/ AUD/2021	34,184.26
18.	Auwal Abubakar	39582	26/7/2021	0.034/ AUD/2021	45,741.28
19.	Mohammed Abdullahi	52108	22/7/2021	0.3/ AUD/2021	24,411.68
20.	Khadija M. Gwani	52132	16/7/2021	0.033/ AUD/2021	68,368.52
21.	Sa'adu Abubakar Bello	51436	29/7/2021	0.06/ AUD/2021	107,798.95





22	Mohammad Abbaji P.	54547	27/7/2021	0.15/ AUD/2021	97,507.15
23	Timoty Suleiman	54891	30/7/2021	0.037/ AUD/2021	106,497.43
24	Muhammad A. Abubakar	55136	30/7/2021	0.025/ AUD/2021	23,877.84
25	Yahaya L. Biri	52040	30/7/2021	0.034/ AUD/2021	32,655.15
26	Faruk B. Abdulkadir	55179	30/7/2021	0.046/ AUD/2021	92,172.50
27	Usman Babangida	32139	30/7/2021	0.044/ AUD/2021	67,762.80
28	Murjanatu Yusuf	39379	26/8/2021	0.054/ AUD/2021	200,653.18
29	Yayaji Usman Isa	51798	26/8/2021	0.047/ AUD/2021	69,608.73
30	Mohammed Usman	32300	24/8/2021	0.052/ AUD/2021	433,463.70
31	Yusuf Emmanuel Yila	40043	24/8/2021	0.053/ AUD/2021	76,109.08
32	Mohammed B. Ahmed	51803	24/8/2021	0.047/ AUD/2021	31,490.80
33	Adamu Alhassan	54748	24/8/2021	0.053/ AUD/2021	217,065.60
34	Gidado Hamza	51690	24/8/2021	0.051/ AUD/2021	34,184.26
35	Martha Usman Audu	55210	24/8/2021	0.050/ AUD/2021	33,216.68
36	Marata B. Abubakar	54949	24/8/2021	0.049/ AUD/2021	111,751.04
37	Hussaini Abubakar	54699	29/7/2021	0.04/ AUD/2021	199,300.00
38	Balkisu Abdullahi	40092	30/7/2021	0.033/ AUD/2021	36,826.97
39	Mohammed B. Kabir	33535	30/7/2021	0.029/ AUD/2021	92,422.87
40	Binis N. Bangam	40808	30/7/2021	0.052/ AUD/2021	103,862.22
41	Mohammed S. Galadima	39177	24/8/2021	0.0/ AUD/2021	36,108.85
42	Abdulkadir Musa	51533	22/7/2021	0.051/ AUD/2021	53,575.18
43	Abdullahi M. Takor	39632	26/8/2021	0.056/ AUD/2021	166,553.19
44	Garba Alkali Kushi	39949	26/8/2021	0.054/ AUD/2021	198,282.42
45	Aliyu Yarima	33278	26/8/2021	0.056/ AUD/2021	95,928.28
46	Ashafa O. Umar	43029	29/7/2021	0.014/ AUD/2021	60,653.03
47	Vasty Amana	54957	24/8/2021	0.047/ AUD/2021	358,698.13
48	Tiklas Pado	40142	22/7/2021	0.061/ AUD/2021	22,253.40
49	Oseni T. Tinuke	52171	17/2/2021	0.041/ AUD/2021	74,163.02
50	Ahmed Mohammed	33596	17/2/2021	0.042/ AUD/2021	47,582.40
51	Nashir B. Radda	39719	17/2/2021	0.043/ AUD/2021	31,536.24
52	Abubakar Salisu	54807	27/2/2021	0.017/ AUD/2021	169,276.85
53	Caroline Ibrahim	51952	16/7/2021	0.024/ AUD/2021	29,773.32
54	Angela A. Leniya	51500	8/1/2021	0.045/ AUD/2021	105,777.13
55	Mohammed Rabiu	51858	22/7/2021	0.026/ AUD/2021	33,157.07
56	Zainab Abubakar	51819	22/7/2021	0.020/ AUD/2021	248,444.20
57	Nuraddeen Mohammed	41077	22/7/2021	0.030/ AUD/2021	526,963.95
58	Philibus Paul	32383	26/7/2021	0.049/ AUD/2021	50,798.82
59	Zulkiflu Adamu	51675	26/7/2021	0.039/ AUD/2021	125,431.72
60	Fauziya Bappah	54674	22/7/2021	0.05/ AUD/2021	174,229.46
61	Idris Sabo	51831	26/8/2021	0.058/ AUD/2021	80,217.98
62	Nathaniel Nathan	51939	26/8/2021	0.059/ AUD/2021	31,073.50
63	Abdulrahman Yau	51781	26/8/2021	0.059/ AUD/2021	125,748.86
64	Tak Tak Edna	52066	26/8/2021	0.057/ AUD/2021	141,438.72
65	Mohammed Bala	54717	24/8/2021	0.048/ AUD/2021	419,733.94
66	Kashimu B. Kawu	42062	29/7/2021	0.048/ AUD/2021	51,021.20
67	Ahmed Buhari	54009	22/7/2021	0.022/ AUD/2021	149,301.93
68	Adamu Haruna	36713	22/7/2021	0.016/ AUD/2021	83,500.06
69	Mohammed Y. Baride	54851	22/7/2021	0.019/ AUD/2021	245,731.29
TOTAL					₦8,175,803.24





5.0 MINISTRY OF HEALTH:

SUBSIDIARY DEPT

- 5.1 Overpayment of Salaries and Allowances:-**The audit verification revealed that the following officer who left the Service through Transfer, withdrawal and Resignation, but their Salaries continue to flow amounting to the tune Three million Eight hundred and Thirty Six thousand, Three hundred and Ten Naira, Ninety One kobo (N3,836,310.90) only. This is contrary to CSC Approval. The accounting officer was duly notified, his response is still being awaited.

S/N.	NAME	PSN	DATE	REFERENCE	AMOUNT
1.	Dr. John Abner	30501	8/1/2021	0.045/AUD/2019	364,079.72
2.	John Gibert	31630	16/7/2021	0.63/AUD/2021	72,767.38
3.	Dr. Muktar Abubakar	33012	16/7/2021	0.032/AUD/2021	546,116.58
4.	Anna Ahmed Isah	36426	22/7/2021	0.62/AUD/2021	92,959.79
5.	Hamza M. Abdullahi	44631	16/7/2021	0.03/AUD/2021	523,243.00
6.	Garba Aliyu	32796	16/7/2021	0.29/AUD/2021	119,097.30
7.	Ahmed S. Pindiga	39771	16/7/2021	0.028/AUD/2021	102,794.88
8.	Dr. Hassan Bakura	33387	16/7/2021	0.027/AUD/2021	592,727.08
9.	Bishara E. Benneth	40454	30/7/2021	0.01/AUD/2021	926,283.83
10.	Asmau A. Umar	36797	29/7/2021	0.056/AUD/2021	167,830.13
11.	Amina Y. Gombe	40675	27/7/2021	0.18/AUD/2021	208,529.85
12.	Mohammed U. Doma	35216	30/8/2021	0.59/AUD/2021	114,881.32
TOTAL					3,831,310.86

- 5.2 Double Payment Of Call Duty Allowances:-** Audit examination reveals that about (29) officer were wrongly paid double of their call duty allowance, to the tune of Three million, Eight hundred and Thirty four thousand, Nine hundred and Thirty Two Naira, Fifty Nine kobo (N3,834,932.59) only contrary to Circular No. GO/ESM/S/LAB/54/VOL.I dated 23rd April, 2014. The accounting officer has been communicated vide query letter No. TSQ/GEN/VOL.II dated 10th May, 2022, his response is still being awaited
- 5.3 Wrong Payment Of Rural Allowances:-** Audit examination reveals that about Eighty Four (84) staff who were reposted to Local Government Headquarters but are still enjoys rural posting allowance to the tune of Seven million, Six hundred and Eighty Six thousand, One hundred and Fifteen Naira Twenty Eight kobo (N7,686,115.28) only. contrary to ED circular No. GO/ESM/S/LAB/54/VOLI dated 23rd April, 2014. The accounting officer has been communicated vide query letter No. TSQ/GEN/VOL.II dated 10th May, 2022 his response is still being awaited.
- 5.4 Wrong payment of Shifting allowances:-** Audit examination reveals that about 121 staff who are on training into various Institution still enjoy their shifting allowances for the period 31st January, 2021 to 31st December, 2021, to the tune of Eleven million Eighty hundred and Forty Eight thousand, Five hundred and Seventy One Naira (N11,848,571.00) only. Contrary to ED. Circular No. GO/ESM/S/LAB/54/VOL.I dated 23th April, 2014 Item II, III & VII. The accounting officer





has been communicated vide query letter No. TSQ/GEN/VOL.II dated 10th May, 2022, his response is still being awaited.

5.5 Un-Authorized Allowances:-

Audit examination reveal that two (2) officer are collecting unauthorized allowances to the tune of Fifty Eight thousand, Nine hundred and Forty Seven Naira, Eighty Five kobo (N58,947.85) for the period January, 2021 to 31st December, 2021. Contrary to ED. Circular No. GO/ESM/S/LAB/54/VOL.I dated 23th April, 2014 Item II, III & VII. The accounting officer has been communicated vide query letter No. TSQ/GEN/VOL.II dated 10th May, 2022, his response is still being awaited.

EXPENDITURE DEPT

5.6 Un-attached Supporting Document:-

Payment vouchers worth Five Million One hundred and Seventy Six million Seven Hundred and Fifty Nine Thousand, Five Hundred and Forty Two Naira only (N6,759,542.00) were not attached and supported with relevant documents authenticate payment. This is contrary to Store Regulation No. 402 and financial regulation 603. The accounting officer has been communicated vide query letter No. AQG. 027/2021, his reply is still being awaited.

5.7 Non Compliance with Stamp Duty Circular:-

A query letter No. AQG 008/2021 was issued for non-compliance with stamp duty amounting to One Hundred and Sixty Six Million, Four Hundred Thousand, (N160,400,256.00). This is contrary to Financial Regulation No. 616 and ACT 411. The accounting officer was duly communicated, his reply is still being awaited.

GOVERNMENT A DEPT

5.8 Imported Donation lightly used medical equipment and consumable from Project cure U.S.A. without Store Receipt Vouchers (SRV):-

Payment voucher worth Twenty Seven Million Three Hundred and Eighty Thousand Two Hundred and Sixty Eight Naira Seventy Seven kobo (N27,380,268.77) being cost of clearance and transportation of donated medical equipment without attaching Store receipt vouchers (SRV) to ascertain the actual quantity of the items received. This is contrary to Store Regulation No. 402. The accounting officer has been communicated vide query letter No. RGK 5/Vol. II/2021, his reply is still being awaited.

5.9 Un-Attached Supporting Documents (SRV):-

Payment vouchers worth Ten million Three hundred and Eighty One thousand, Two hundred and Fifty naira (N10,381,250.00) only were not attached and supported with relevant documents to authenticate payment. This is contrary to Store Regulation No. 402 and financial regulation 603. The accounting officer has been communicated vide query letter No. RGK 5/Vol. II/2021, his reply is still being awaited.

5.10 Unattached Supporting Documents (SRV)/Receipts:- Payment Vouchers worth Three million, Two hundred and Thirty Three thousand, Six hundred and Sixty naira





(N3,233,660.00) only were paid without attaching relevant supporting document and approval which is contrary to Store Regulation No. 402 . The accounting officer has been communicated videquery letter No. RGK 5/Vol. II/40/2021, his reply is still being awaited.

**6.0 MINISTRY OF ENVIRONMENT AND FORESTRY RESOURCES:
EXPENDITURE DEPT**

6.1 Un-attached Supporting Documents:-The sum of Thirty Eight Thousand Two Hundred and Naira (N38,200.00) was paid without attaching receipts and SRV to authenticate payment which is contrary to Financial Regulation No. 603. The accounting officer was communicated videquery letter No. AQG. 29/2021, his reply is still being awaited.

6.2 Non- Fixing of Stamp Duty:-The sum of One Million, Five Hundred and Fifty Seven Naira Forty Nine Kobo (N1,506,757.49) worth of payment vouchers were paid without attaching/Fixing Stamp duty which is contrary to Financial Regulation No. 616 & ACT. 411. The accounting officer was duly communicated videquery letter No. AQG. 29/2021, his reply is still being awaited.

GOVERNMENT A DEPT

6.3 Payment Voucher's Without Supporting Document, SRV and Approval:-The sum of One Hundred and Forty Thousand Naira (N140,000.00) was paid without attaching receipts, approvals and SRV to authenticate payment which is contrary to Financial Regulation No. 603 and store regulations No. 402. The accounting officer was duly communicated videquery letter No. RGK 68/Vol. I/2021, his reply is still being awaited.

SUBSIDIARY DEPT

6.4 Over payment of Salaries & Allowances-Audit examination discovered that One officer named Saleh Samleh with PSN 53230 has resigned his appointment with the State Government on GL 7/4 . He was over paid Salaries and Allowances for twelve (12) month to the tune of One million One hundred and Eighty Seven thousand, Ninety Naira, Nineteen Kobo (N1,187,090.19) only which is contrary to CSC Approval. The accounting officer has been communicated vide letter No. TSQ/GEN/V,O/37 dated 10th August, 2021. His reply is still being awaited.

**7.0 MINISTRY OF RURAL, COMMUNITY DEVELOPMENT AND
COOPERATIVES:**

EXPENDITURE DEPT

7.1 Un-Justified payment:-Payment to the tune of N30,020,000.00 was made to a Consulting Firm named Cooperative Development Foundation for the reactivation of the Cooperative Societies in Gombe State. The payment is unjustified as the Ministry could not obtain any acknowledgement receipt, no any evidence of payment, no store receipt voucher to authenticate supplies received, no sundry list of beneficiaries and return air ine ticket.





Audit examination reveals further that four(4) laptops and its accessories (Hp Core7, 16GB RAM, Universal Modem) and survey instruments are not found in the store. This rendered the whole transaction doubtful and contradict the provision of financial regulation No. 519 and store regulation No. 1101. The accounting officer was duly communicated videquery Letter No. AQG. 19/Vol.1/14/2021, his reply is still being awaited

- 7.2 Non Payment of VAT and TAX:-** It was observed that the sum of Five Million Five Hundred and Fifty Three Thousand Seven Hundred Naira (N5,553,700.00) was not deducted as VAT – 7.5% and Tax – 5% from the contract sum in item 7.1 which is contrary to Store Regulation No. 1101 and Circular number MOF/ED/OFF/S/123/VOL.IV OF 3RD May, 2000. The Accounting officer was duly communicated vide query No. AQG. 19/VOL.1/14/2021. His reply is will being waited.

SUBSIDIARY DEPT

- 7.3 Wrong payment of Salaries and allowances:-**The sum One Hundred and Twenty Three Thousand, Forty Five Naira, Ninety Six kobo (N123,045.96) only was wrongly paid to two officer with PSN 26414 & 17511 respectively which is contrary to financial Regulation No.1906. The accounting officer has been communicated vide letter No.TSQ.39/VOL.I/90 dated 7/2/2021. His reply is still being awaited.

S/N.	NAME	PSN	GL	DETAILS	PERIOD	MONTH	AMOUNT	TOTAL
1.	Ibrahim Musa	26414	14/5	Special Edu. Al.	Jan-Dec. 2021	5,858.04	12	70,296.48
2.	Jummai Kollongs	17511	2/1	Hazard, Stress & straining.	Jan-Dec. 2021	4,395.79	12	52,749.48
							TOTAL	₦123,045.96

MINISTRY OF YOUTH DEVELOPMENT:-

EXPENDITURE DEPT

- 8.1 Lack of Maintenance of Vote books:-** Vote book is not maintained by the ministry, which is contrary to financial Regulation No. 502 The accounting officer has been communicated vide Query letter No. AQG. 024/Vol. 1/110 dated 15th March, 2022. His reply is still being awaited.
- 8.2 Payment Voucher, Without Supporting Document:-**The sum of Twenty Four Million Five Hundred and Twenty Eight Thousand Naira (N24,528,000.00) only was paid without attaching receipts, SRV and other relevant documents to authenticate payment. This is contrary to Financial Regulation No. 603. The Accounting officer has been communicated via Query letter No. AQG. 024/VOL/I/112, his reply is still being awaited.

9.0 MINISTRY OF SPECIAL DUTIES:

EXPENDITURE DEPT

- 9.1 Excess Expenditure:-**The sum of Two Million, Eight Hundred and Forty Five Thousand, Thirty Six Naira, Forty Seven kobo (N2,845,036.47) was discovered to have exceeded approved Estimate 2021 which is contrary to Financial Regulation No. 411. The accounting officer was duly communicated, his reply s still being awaited.





GOVERNMENT A

- 9.2 Un-attached Supporting Document, Store Receipt Vouchers (SRV):-**
Payment vouchers worth Six Hundred and Twenty Five Thousand (N625,000.00) only was paid without attaching relevant supporting document like Store Receipt Vouchers (SRV) to authenticate the payment which is contrary to Store Regulation No. 402. The accounting officer has been communicated vide query letter No. RGK 48/Vol. I/2021, his reply is still being awaited.

SUBSIDIARY DEPT

- 9.3 Overpayment of Salaries and Allowances:-** The audit verification has discovered that an officer named Mohammed Shua'aibu with PSN 52958 has resigned his appointment, but his salaries and allowances has continue to flow amounting to the sum of Thirty Six thousand Four hundred and Twelve naira Fifty Seven kobo (N36,412.57) only. This is contrary to circular GM/CSC/S/CIR/I/VOL.I dated 6th February, 2017. The accounting officer has been notified vide query No. 0.09/AUD/20 dated 30/7/21, his reply is still

10.0 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT GOVERNMENT 'A' DEPT

- 10.1 Un-attached Supporting Document (SRV/SIV):-**
Payment vouchers worth Nine hundred and Twenty Six Thousand Naira only (N926,000.00) were not attached with relevant supporting document like SRV, Approval to authenticate the payment which is contrary to Store Regulation No. 402. The accounting officer has been communicated vide query letter No. RGK36/Vol. I/202,1 his reply is still being awaited.

11.0 MINISTRY OF COMMERCE INDUSTRY AND TOURISM DEVELOPMENT GOVERNMENT A DEPT

- 11.1 Un-attached Supporting Document (SRV) and Invoice Receipt:-**
Payment vouchers amounting to Two Hundred and Seventy One Thousand Naira only (N271,000.00) were paid without attaching relevant supporting document, Store Receipt Vouchers (SRV) and Invoice Receipt) to authenticate the payment . This is contrary to Store Regulation No. 402. The accounting officer has been communicated vide query letter No. RGK 11/Vol. I/2021, his reply is still being awaited.

12.0 MINISTRY OF LANDS GOVERNMENT A DEPT

- 12.1 Payment Voucher's made without Supporting Document and Store Receipt Voucher's (SRV):-** Payment vouchers worth Four hundred and Fifty Six thousand Three hundred naira (N456,300.00) were paid without attaching relevant supporting document like Store receipt vouchers (SRV) which is contrary to Store Regulation No. 402. The accounting officer has been communicated vide query letter No. RGK 24/Vol. II/2021, his reply is still being awaited.

SUBSIDIARY DEPT

- 12.2 Over Payment of Salary and Allowances:-** Audit verification reveals that an officer named Chiroma A Anthony with PSN 40799 has withdrawn from Service on GL 5/7 but was over paid





two months January and February 2020 amounting to Forty thousand, Seven hundred and Eight Naira, Thirty One kobo (N40,708.31) only which is contrary to Financial Regulation No. 1906. The accounting officer has been communicated videquery letter No.TSQ.18/VOL.I/18 dated 8/9/2021. His reply is still being awaited.

13.0 MINISTRY OF INFORMATION AND CULTURE

GOVERNMENT A DEPT

- 13.1 Un-attached Supporting Document, (SRV):-**Payment vouchers amounting to Four Hundred and Ninety Seven Thousand One Hundred Naira Only (N497,100.00) was made without attaching relevant supporting document which is contrary to Store Regulation No. 402. The accounting officer has been communicated videquery letter No. RGK 14/Vol. II/2021, his reply is still being awaited.

14.0 OFFICE OF THE SURVEYOR GENERAL:

REVENUE DEPT

- 14.1 Unaccounted Revenue:-** Attached to my report No. WGR/1/VOL.I/67 dated 29th March, 2022 is an appendix showing the details of revenue generated between September, 2021 to February, 2022. amounting to Four million, One hundred and Twenty One thousand, Five hundred Naira (N4,121,500.00) which reflects the actual revenue generated, whereas what was sighted and deposited in the IGR flat form for the period mentioned above is One million Eight hundred and Ninety One thousand, Five hundred Naira only (N1,891,500.00). Leaving a difference of Two million Two hundred and Twenty Nine thousand, Five hundred Naira (N2,229,500.00) which is unaccounted for. This is contrary to Financial Regulation No. 323. The Surveyor General has been communicated as well as the consultant in-charge of revenue collection. Their reply is still being awaited.

15.0 GOMBE GEOGRAPHIC INFORMATION SYSTEM:

REVENUE DEPT

- 15.1. Disagreement between collections made, E-Wallets & Actual payments Captured on the IGR flat form:-** Attached to my report No. WDM.2/VOL.I/20 dated 30th March, 2022 is a comprehensive analysis of payment made under each (sub-head). The payments were captured based on E-Wallets sub-receipt issued out to customers, the sub-receipts does not represent real, tangible, or genuine E-Wallet no's the sub-receipts only acts as a medium where customers are served immediately upon payments, the revenue consultant then sum up all the sub-receipts, and post it on the E-wallet that has number which is recognized on the revenue (Payment flat form thus, representing all the payments made under the sub-e-wallets receipts). The process resulted into a colossal loss of funds by the revenue consultant handling the e-wallet tablet. (i.e. Alpha Computer & Software Ltd.) between January, 2021 to July, 2021. The Accounting officers has been communicated on this matter, his reply and or action is still being awaited. The actual collection made with the e-wallets sub-receipt amounted to Twenty million, Three hundred and Fifty Six thousand, Eight hundred naira (N20,356,800.00) where as the main IGR payment flat form of the Gombe State Internal Revenue Service reported a total sum of Eleven million, Seven hundred and Thirteen thousand, Eight hundred and Sixteen naira Sixty One kobo





(N11,713,816.61) which resulted into difference of Eight million Six hundred and Forty Two thousand, Nine hundred and Eighty Three naira Sixty One kobo (N8,642,983.61) as unaccounted. The Accounting officers has been communicated on this matter, his reply and or action is still being awaited.

- 15.2 Drilling and Extraction of Oil/Petroleum Products at Pindiga:-** It was observed that the company has being in existence for a long period of time, drilling and or extraction of oil/petroleum products. However, we were unable to lay our hands on the subject file for this company, which will indicate any proceeds of revenue/tax imposed upon by the government, as well as their payment hitherto. The Accounting officers has been communicated on this matter, his reply and or action is still being awaited.
- 15.3 Unsighted Payment in respect of Ground Rent:-** Attached to my report at Appendix C1, 2, and C3 are list of business premises that were randomly selected which we were unable to see their payment of ground rent. The non payment of ground rent by these companies reduces the revenue generation of the state. The Accounting officers has been communicated on this matter, his reply and or action is still being awaited.
- 15.4 Need for Upward Review of Rates Per Square Meter of Ground Rent/Surface Rental:-**The need for an upward review of the rates/prices/square metre upwardly of companies to agree with the current economic realities of Dollar/Naira rates so as to raise the indices of revenue generation of the state become of paramount importance. The Accounting officers has been communicated on this matter, his reply and or action is still being awaited.
- 15.5 Store and Stores Record:-** We have observed that the office (GOGIS) has not complied with the store regulation chapter two (2) and four (4) respectively. The Accounting officers has been communicated, his reply and or action is still being awaited.
- 16.0 BOARD OF INTERNAL REVENUE SERVICE**
REVENUE DEPT
- 16.1 Unsighted payment of back duty:-**Payments made in respect of back duty, which was not sighted in the IGR flat form indicating that these payments were either not paid or is still pending amounting to Ten million Seven hundred and Seventy Nine thousand Six hundred and Seventy Six naira Fourty kobo (N10,779,676.40) only. The Executive Chairman, has been communicated, and his response is still being awaited.
- 16.2 E-Wallet Funding/Remittances:-**Earlier reported to the Chairman Board of Internal Revenue Service that the E-wallet funding from January, 2021 to 30th June, 2021 as well as the remittances received by the respective agent of Alpha Consulting Ltd, discloses a short fall amounting to Two million Four hundred and Ninety Two thousand Six hundred and Fifty Three naira (N2,492,653.00).The accounting officer has been communicated, his response is still being awaited.
- 16.3 POS Funding/Remittances:-**Audit examination reveals that the details of POS funding/remittances allotted to different vendors with an outstanding deficit/short tall in the remittance amounting to Ten million One hundred and Sixteen thousand Two hundred and





Eight naira (N10,116,208.00) which has not been accounted. The accounting officer has been communicated, his response is still being awaited.

16.4 Inconsistencies of PAYEE Monthly Collection in respect of the Federal Govt, State Gov't and Private Organization:-audit examination reveals inconsistency in payment of PAYEE by randomly selected MDA's and organizations payee payment that were found to be inconsistency, while some MDA's and organization monthly payment read or appear to be nil in most of the months. The MDA's and organizations found are as follows: Nigeria Immigration Service, Nitel, NSCDC, Federal University Kashere, Federal Polytechnic Kaltungo, Federal Ministry of Agriculture and Federal High Court of Justice, etc. Similarly randomly selected companies that were equally inconsistency in their payments while some month reads nil, whereas some companies has either not been recorded or capture by the Service or has not paid at all. The accounting officer is been informed, while his response is still being awaited.

16.5 Reversal of Entries:-Entries into the collection account (Access) amounting to Fifteen million Five hundred and Fifty Four thousand Five hundred and Fourty Nine kobo Fifty Nine (N15,554,549.59) were reversed back without authority mandating the Bank to do so. The accounting officer is been communicated to take action, his response is still being awaited.

16.6 Reversal of Entries from the statement of (NPN) Account (Access):-Reversals of entries that were sighted from the NPN revolving account amounting to (N1,467,192.10) without authority mandating the Bank to do so. The accounting officer has been informed to take action; his response is still being awaited.

16.7 Discrepancies observed from the sales of National Plate Number and Lodgment:-Audit examination reveals some deficit observed between August, 2020 to February, 2021, from the sales of plate number as well as the remittances made into the (NPN) account, amounting to (N856,018.47) only. The accounting officer has been informed and his response is still being awaited.

16.8 Loss of Revenue as a result of Multiple Commission Charge:-Audit examination reveals just between 1st January, 2021 to 18th June, 2021, that from the collection of (N105,532,717.48) only made by Gombe State Geographic Information System (GOGIS), the State suffer the following charges as commission.

• 10%	Commission to GOGIS	-	₦10,554,271.75
• 12%	Commission to Alpha	-	₦12,665,126.98
• 5%	Commission to BOR	-	₦5,277,135.88
• <u>0.4%</u>	Collecting Bank	-	<u>₦422,130.87</u>
• <u>27.4%</u>		-	<u>₦28,918,665.48</u>

Thus; resulting to a high percentage of commission charged over revenue. The accounting officer is been informed and his response is still being awaited.

16.9 Payment of Commission:- It was observed with deep concern during reconciliation of accounts that a certain sum of money was found to be debited as commission in the Access Bank Account No. 0056754317 on the 10/9/2020 amounting to (N10,541,699.41) only to





which details of such debits has not been explained. The accounting officer has been informed his response is still being awaited.

- 16.10 Re: Payment of Ground Rent and Surface Rent 2018(Ashaka Cement Co. Ltd):-** Reference to a letter dated 25th October, 2018 to which a discount of 20% was granted to Ashaka Plc. on the total ground rent of N72,414,230.73 only which translates into N14,682,846.14 only and that the amount should be paid within Thirty (30) calendar days from the date of receipt of the letter, failing to comply within 30days, the discount shall be considered as Lapsed as delineated in a letter No. GS/MLS/LAN/4410/V.II dated 7th June, 2018 and letter No. MD/RAU/HCA/TML/ dated 2nd July, 2018 and letter No.GS/ML/LAN/4410/55/Vol. V dated 25th October, 2018.Based on a special audit inspection carried out by the Office of the State Auditor General, it was discovered that the company only made the payment of N58,731,384.59 only on the 30th December, 2017. Which by virtue of this, the company has failed in its obligation Excellency (The Former Governor in paragraph (4) under item no. 17. The accounting officer has been informed; his response is still being awaited.

**17.0 BOARD OF INTERNAL REVENUE SERVICE:
PARASTATALS DEPT**

- 17.1 Un-Budgeted Allowances.**Payment made in respect of Hazard Allowance, Examination allowances, Learned Society Allowance and Inducement Allowances, appeared not to have been provided in the budget Estimate for the year 2021 amounting to Three Hundred and Fifty Five Thousand, Six Hundred and Twelve Naira, Ninety Two kobo (N355,612.92). Contrary to 2021 appropriation law (Budget Estimate). The accounting officer was communicated via letter No.WDM. 15/VOL.II/. His reply is still being awaited.

- 17.2 Un-remitted Tax:-** It was observed that Tax was deducted amounting to Two hundred and Thirty Eight thousand, Nine hundred and Ninety Five Naira, Five Kobo but was not remitted to the Revenue Service, contrary to Financial Regulation No. 317. The accounting officer was duly communicated vide letter No.WDM. 15/VOL.II/, dated January – June 2021. His reply is still being awaited.

- 17.3 Payment without supporting Document:-**Payment vouchers worth Two million Sixty four thousand, Seven hundred and Sixty Naira (N2,064,760.00) were not attached with relevant supporting document to authenticate payment, contrary to Financial Regulation No. 603. The accounting officer was duly communicated vide query letter No.WDM. 15/VOL.II, dated January – June 2021. His reply is still being awaited.

**18.0 MINISTRY OF COMMERCE, INDUSTRY & TOURISM.
SUBSIDIARY DEPT**

- 18.1 Un-budgeted Allowances:-**
The audit inspection report has revealed that there are eight (8) officer(s) who were wrongly paid Weighting allowances Amounting to the sum of Three hundred and Ninety Two thousand, Seventy One Naira, Fifty Six Kobo (N392,071.56) only, contrary to Financial Regulation No. 401. The accounting officer has been communicated via letter No. TS/45/VOL.I/97 dated 5th April, 2022.





S/N	NAME	PSN	PERIOD	AMOUNT	MONTHS	AMOUNT
1.	Umar A. Sanusi	32563	Jan – Dec. 2021	4,779.28	12	57,351.36
2.	Patricia H. Kure	48696	Jan – Dec 2021	4,291.17	12	51,494.04
3.	Raliya M. Moh'd	48705	Jan – Dec 2021	3,979.33	12	47,715.96
4.	Yusuf Meli	48707	Jan – Dec 2021	3,976.33	12	47,715.96
5.	Samaila Audu	51154	Jan – Dec 2021	3,837.20	12	46,046.40
6.	Yero Mohammed	51155	Jan – Dec 2021	3,837.20	12	46,046.40
7.	Daniel Williams	51160	Jan – Dec 2021	3,926.73	12	47,120.76
8.	Danjuma Adamu	51166	Jan – Dec 2021	4,048.39	12	48,580.63
TOTAL						₦392,071.56

18.2 Wrong Payment of Shift Duty Allowance:-The audit report has further revealed that there are three (3) officers who were wrongly paid Shift duty Allowance, amounting to the sum of Fifty Eight thousand Six hundred and Thirty Naira, Thirty Two Kobo (₦58,630.32) only. The accounting officer has been communicated via letter No. TS/45/VOL.I/97 dated 5th April, 2022.

S/N	NAME	PSN	PERIOD	AMOUNT	MONTHS	AMOUNT
1.	Salim Mohammed	51165	Jan – Dec. 2021	1,614.53	12	19,3374.36
2.	Hadiza Mohammed	51157	Jan – Dec. 2021	1,614.53	12	19,3374.36
3.	Hannatu Abdullahi	51162	Jan – Dec. 2021	1,656.80	12	19,881.60
TOTAL						₦58,630.32

19.0 MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION SUBSIDIARY DEPT

19.1 Overpayment of Salaries and Allowance:-Audit verification revealed that, some officers left the service through withdrawals and resignations, but their salaries and allowances continues to flow amounting to the tota sum of Eight hundred and Seventy Nine thousand Five hundred and Ninety One naira Fouty Three kobo (₦879,591.43) only, contrary to CSC approval. The accounting officer has been informed; his reply is still being waited.

S/N	NAME	PSN	DATE	REFERENCE NO.	AMOUNT
1.	Muhammad M. Tukur	53125	29/7/21	0.17/AUD/21	51,940.86
2.	Amina Abubakar Wada	53819	22/7/21	0.13/AUD/21	118,719.64
3.	Abdulkadir Abdulkadir	53123	30/7/21	0.030/AUD/21	31,658.63
4.	Mohammed Sagir Yusuf	53126	22/7/21	0.21/AUD/21	98,933.03
5.	Maryam Abubakar	53813	27/7/21	0.19/AUD/21	41,488.89
6.	Aliyu Umar	39699	22/7/21	0.20/AUD/21	145,169.43
7.	Farida Mohammed Duwama	40552	22/7/21	0.14/AUD/21	391,682.95
TOTAL					₦879,593.43





**20.0 MINISTRY OF HOUSING AND UREAN DEVELOPMENT
SUBSIDIARY DEPT**

20.1 Overpayment of Salaries and Allowances:-The audit verification revealed that some officers left the services through wiidrawals and resignations, but his salaries and allowances has continue to flow amounting to the sum of One hundred and Thirty thousand Two hundred and Fifty Four naira Severty Three kobo (₦130,254.73) only, contrary to CSC approval. The accounting officer has been communicated; his reply is still being waited.

S/N	NAME	PSN	DATE	REF. NO.	AMOUNT
1.	Dominic Stephen	47749	24/8/21	0.55/AUD/21	44,983.02
2.	Buhari Moh'd Ardo	53452	8/1/21	0.02/AUD/019	85,271.71
TOTAL					₦130,254.73

PARASTATAL DEPT

21.0. GOMBE STATE URBAN PLANNING DEVELOPMENT:

21.1 Unattached Supporting Document:-Payment vouchers amounting to Five hundred and Twenty Two thousand, Five hundred naira (₦522,500.00) was paid without attaching the proper supporting document to authenticate the payment, which is contrary to Financial regulation No. 603. The accounting officer was duly communicated vide letter No.WDM. 57/VOL.I/ dated 23rd June, 2021, his reply is still being awaited.

21.2 Un-answered Query:- Our previous report/query of 1st February, 2021 with reference NO. WDM. 67/VOL.III/63 remained un-answered.The accounting officer was duly communicated vide letter No.WDM. 57/VOL.I/ dated 23rd June, 2021, his reply is still being awaited.

22.0 GOMBE STATE POLYTECHNIC BAJOGA:

22.1 Unattached Supporting Document:-Payment vouchers worth One million One hundred and Forty Five thousand, Five hundred Naira (₦1,145,500.00) only, were not attached with relevant supporting documents to authenticate the payment, contrary to Financial Regulation No. 603. The accounting officer was duly communicated vide letter No.WDM. 45/VOL.I/174 dated June, 2021, his reply is still being awaited.

23.0 CIVIL SERVICE COMMISSION:

23.1 Un-attached Supporting Documents, Approval, receipts and SRV- Payments vouchers worth Four hundred and Six thousand, Four hundred Naira (₦406,400.00) only, have not been attached with proper supporting document to authenticate the payment, contrary to Financial Regulation No. 603. The accounting officer was duly communicated via letter No.WDM. 61/VOL.II/174 dated July – December, 2020 and January - June , 2021, his reply is still being awaited.





23.2 Unattached Relevant Supporting Document:- Payments vouchers worth Four hundred and Forty Nine thousand, Four hundred and Thirty Six Naira , Fifty Eight Kobo (₦449,436.58) only were not attached with relevant supporting document. Contrary to Financial Regulation No. 603. The accounting officer was communicated via letter No.WDM. 61/VOL.II/174 dated January - June , 2021, his reply is still being awaited.

24.0 GOMBE STATE INVESTMENT & PROPERTY DEVELOPMENT:-

24.1 Un attached supporting Documents/Receipt:- It was observed that payments Worth Eight Million, One Hundred and Eighty Two Thousand, Three Hundred and Twelve Naira, Three kobo (₦8,182,320,03) were not attached with proper supporting Document/Receipts. Contrary to financial Regulation No. 603 The accounting officer was communicated via letter No.WDM. 64/VOL.II/ dated January - June , 2021, his reply is still being awaited.

24.0 PRIMARY HEALTH CARE DEVELOPMENT AGENCY:

25.1 Unclaimed Payment:-Payment voucher worth Two hundred and Seventy Seven thousand Five hundred Naira (₦277,500.00) only were not claimed contrary to Financial Regulation No. 605. The accounting officer was duly communicated via letter No.WDM. 82/VOL.I/, his reply is still being awaited.

25.2 Unattached Supporting Documents:-Payment vouchers worth Two million three hundred and Forty thousand Naira (₦2,340,000.00) were not attached with the supporting documents to authenticate payment,contrary to Financial Regulation No. 603. The accounting officer was duly communicated vide letter No.WDM. 82/VOL.I/, his reply is still being awaited.

25.3 Non-attached Approval/Sundry list:-Payment vouchers worth Seven million One hundred and Thirteen thousand Naira (₦7,113,000.00) only have not been attached with the approval and Sundry list of beneficiaries/ acknowledgement, contrary to Financial Regulation No. 603. The accounting officer was duly communicated videquery letter No.WDM. 82/VOL.I/, his reply is still being awaited.

25.4 Discrepancies between PVs and Amount Retired:- It was observed that discrepancies occur between the payment vouchers and amount retired amounting One hundred and Thirty One thousand Naira (₦131,000.00) only, contrary to Financial Regulation No. 605 The accounting officer was duly communicated videquery letter No.WDM. 82/VOL.I/, his reply is still being awaited.

25.5 Unclaimed Payment Voucher:- It was observed that unclaimed payment vouchers worth Four million Two hundred and Eighty Three thousand Naira(₦4,283,000.00) only appeared not to have been claimed,contrary to Financial Regulation No. 605. The accounting officer was duly communicated vide query letter No.WDM. 82/VOL.I/, his reply is still being awaited.





- 25.6 Unattached Supporting Document:-**Payment Vouchers worth, Eight million, forty four thousand, Six hundred and Fifty Naira (₦8,044,650.00) only, were not attached with proper supporting document to authenticate payment,contrary to Financial Regulation No. 603. The accounting officer was duly communicated videquery letter No.WDM. 82/VOL.I/, his reply is still being awaited.
- 26.0 GOMBE MEDIA CORPORATION:-**
- 26.1 Payment without proper Supporting document:-** Payment vouchers worth Five million Four hundred and Eighty Five thousand,Seven hundred and Ninety Nine Naira, Forty Two kobo (₦5,485,799.42) only were not attached with proper supporting document e.g. Approval, NATA form Receipt, SRV and sundry list of beneficiaries to authenticate payment,contrary to Financial Regulation No. 603. The accounting officer was duly communicated videquery letter No.WDM. 12/VOL.II/, dated January – June 2021. His reply is still being awaited.
- 26.2 Unclaimed Payment:-** It was observed that payment worth One million, Nine hundred and Sixty One thousand, Three hundred and Forty Nine Naira, Forty Two kobo (₦1,961,349.42) only were not claimed. The accounting officer was duly communicated videquery letter No.WDM. 12/VOL.II/, His reply is still being awaited.
- 26.3 Store and Stores Report:-**Some items were dumped in the Store which would appear to be unserviceable,contrary to Stores Regulation Chapter 14. The accounting officer was duly communicated vide query letter No.WDM. 12/VOL.II/. His reply is still being awaited.
- 27.0 GOMBE STATE AGRICULTURAL DEVELOPMENT PROGRAMME:**
- 27.1 Un-attached supporting Document:-**Payment vouchers worth One hundred and Eighty Seven thousand, Four hundred Naira (₦187,400.00) only were not attached with the proper supporting Document, contrary to Financial Regulation No. 603. The accounting officer has been communicated videquery letter No WDM.33/VOL.I/, his reply is still being awaited.
- 26.2 Unclaimed Allowance:-** it was observed that payment made was not claimed by the payee worth Fifty Five thousand Naira (55,000.00) only,contrary to Financial Regulation No. 610. The accounting officer has been communicated vide query letter No. WDM.33/VOL.I/ ,his reply is still being awaited.
- 28.0 GOMBE STATE AGENCY FOR COMMUNITY DEVELOPMENT:**
- 28.1 Unattached Supporting Document:-**Payment vouchers worth Two million Four hundred and Eighty thousand Naira (₦2,480,000.00) only were paid without attaching relevant supporting document to authenticate payment, contrary to Financial Regulation No. 603. The accounting officer has been communicated vide query letter No. WDM. 2/VOL.I/, his reply is still being awaited.





- 28.2 Unclaimed Payment Allowance:-** It was observed that payment worth Five Million One Hundred and Nine Thousand, Eight Hundred Naira (₦5,109,800.00) only were not claimed by the payee. Contrary to Financial Regulation No. 610. The accounting officer has been communicated vide query letter No WDM. 2/VOL.I/, his reply is still being waited.
- 29.0 RURAL WATER SUPPLY (RUWASA)**
- 29.1 Unattached Supporting Document:-**Payment vouchers worth Two hundred and Forty five thousand Naira (₦245,000.00) only have not been attached with proper supporting document. Contrary to Financial Regulation No. 603. The accounting officer has been communicated vide query letter No. WDM.50/VOL.I, his reply is still being awaited.
- 30.0 TEACHERS SERVICE COMMISSION:**
- 30.1 Unattached Supporting Document:-**Payment vouchers worth One hundred thousand Naira (₦100,000.00) were not attached with relevant supporting document. Contrary to Financial Regulation No. 603. The accounting officer has been communicated vide query letter No. WDM. 69/VOL.I/ dated July – December, 2021. His reply is still being awaited.
- 30.2 Unclaimed Payment Vouchers:-**It was observed that payment worth Forty Five thousand Naira (₦45,000.00) only appeared not to have been claimed by the payee. Contrary to Financial Regulation No. The accounting officer has been communicated vide query letter No. WDM. 69/VOL.I/ dated July – December, 2021. His reply is still being awaited.
- 30.3 Unserviceable Items:-** It was observed that some items were found dump in the store which appeared to be unserviceable. Contrary to Store regulation Chapter. 12. The accounting officer has been communicated vide query letter No. WDM. 69/VOL.I, dated July – December, 2021. His reply is still being awaited.
- 31.0 ADULT AND NON-FORMAL EDUCATION AGENCY:**
- 31.1 Unattached Supporting Document:-**Payment vouchers worth Four Hundred and Fifty One Thousand, Four Hundred Naira (₦451,400.00) only. were not attached with the proper supporting document. Contrary to Financial Regulation No. 603. The accounting officer has been communicated vide query letter No WDM. 44/VOL.II, his reply is still being awaited.
- 30.2 Unclaimed Payment:-**It was observed that payment worth Eight hundred thousand Naira (₦800,000.00) only were not signed by the payee. Contrary to Financial Regulation No. 610. The accounting officer has been communicated vide query letter No. WDM. 44/VOL.II/, his reply is still being awaited.





32.0 GOMBE STATE ENTERPRISE DEVELOPMENT & PROMOTION AGENCY:

32.1 Un-attached supporting document:-Payment vouchers worth five hundred and Forty Seven thousand Five hundred Naira (₦547,500.00) only were not attached with the relevant supporting document. Contrary to Financial Regulation No. 603. The accounting officer has been communicated vide query letter No. WDM. 34/VOL.I, dated November, 2019 to June 2021. His reply is still being awaited.

32.2 Unclaimed Payment:-It was observed that payment worth Two hundred and Twenty Nine thousand Naira (₦229,000.00) only were not signed by the payee. Contrary to Financial Regulation No. 610. The accounting officer has been communicated vide query letter No. WDM. 44/VOL.II/, his reply is still being awaited.

32.3 Non-fixing of Stamp duty:- It was observed that all payment were made without fixing or attaching stamp. Contrary to Financial Regulation No. 616 and Circular No. GO/GS/S/FED/49/51/VOL.I dated 3RD January, 2012 on the implementation of Stamp duty. The accounting officer has been communicated vide query letter No. WDM. 34/VOL.I, dated November, 2019 to June 2021. His reply is still being awaited.

33.0 STATE UNIVERSAL BASIC EDUCATION BOARD:

33.1 Non- Compliance with Contract agreement:- Audit examination revealed that contract awarded to Hologene Geo. Consult Ltd for the procurement and drilling of five (5) motorized Borehole with 5,000 litter of Plastic Tank to various Local Government Areas, to the tune of Sixteen million, Seven hundred and Sixty Two thousand, Four hundred and Thirty Six Naira (₦16,762,436.00) only. Audit verification reveals that 2000 litre of plastic tanks were supplied in all the schools contrary to the contract agreement signed and sealed. This is irregular and contrary to the provision of financial Regulation 3106. The accounting officer has been communicated to ensure recovering from the contractor and or compel him to supply the correct item vide query letter No. WDM. 64/VOL I/ dated 31/5/2022. His reply is still being awaited.

33.2 Un-presented Contract Document:- Contract file in respect of a contract awarded to Proland Consult and Property limited for the procurement of furniture to some primary school under TET Fund Intervention Project to the tune of Ten million Naira only (₦10,000,000.00) was not presented for audit examination. This is a total violation of the provision of the Constitution of the Federal Republic of Nigeria 1999 section 125 and section 27c of the Gombe State, State and Local Government Audit Law 2021.

The accounting officer has been communicated to ensure providing the required documents for auditing or recover the total amount involved vide query letter No. WDM. 64/VOL I/ dated 31/5/2022. His reply is still being awaited.





- 33.3 Doubtful / Unattached supporting Document:-** Audit examination revealed that, payment vouchers amounting to One million, five hundred and Ninetyfour thousand (₦1,594,000.00) were not properly retired with genue receipts and or documentation that are not doubtful, contrary to Financial Regulation /Procurement Act 2007 No. 3106. The accounting officer has been communicated vide query letter No. WDM. 64/VOL I/ dated 31/5/2022. His reply is still being awaited.
- 33.4 Un-attached approval of no objection for the alteration of project location:-** Audit examination revealed list of contract and or projects whose location were altered in the original action plan without the approval / no objection by UBEC. The total amount of the projects involved is to the tune of Two hundred and Seventeen million, Four hundred and Forty Eight thousand Three hundred and Forty four naira forty five kobo (₦217,448,344.45) only. This action is contrary to the provision of Financial Regulation/procurement Act NO. 3106. The accounting officer has been communicated vide query letter No. WDM. 64/VOL I/ dated 31/5/2022. His reply is still being awaited.
- 33.5 Over Expenditure on Operating Cost(Personal):-** Audit examinationrevealed that an over expenditure was incurred to the tune of Six million, Three hundred and Forty one thousand, Nine hundred and Fifty four Naira Ninety Six Kobo (₦6,341,954.96) only. This is contrary to Financial Regulation No. 411 and budget appropriation law passed by the State House of Assembly. The accounting officer has been communicated vide query letter No. WDM. 64/VOL I/ dated 31/5/2022. His reply is still being awaited.
- 33.6 Un-claimed payment Voucher(Operation):-** Audit examination revealed that some payment were paid without the payee signing to acknowledge receipt. The total amount involved is to the tune of One hundred ard Seventy Three thousand, Five hundred Naira only (₦173,500.00) which is contrary to Financial Regulation No. 606. The accounting officer has been communicated vide query letter No. WDM. 64/VOL I/ dated 31/5/2022. His reply is still being awaited.
- 33.7 Un-attached supporting Document (operation):-** Audit examination revealed that payment vouchers were paid without attaching relevant supporting document to authenticate payment to the tune of Two million, Twenty Nne thousand, Five hundred Naira (₦2,029,500.00) only, contrary to Financial Regulation No. 603. The accounting officer has been communicated vide query letter No. WDM. 64/VOL I/ dated 31/5/2022. His reply is still being awaited.
- 33.8 Un-attached supporting Document(Teaching Processional Development):-** Audit examination of profession Development records revealed that payments made to the tune of Twenty Two million, Seven hundred ard Forty Four thousand, Eighty hundred and Fifty Nine Naira, Fifty (₦22,747,859.50) were not attached with relevant supporting document to authenticate payment. This is contrary to Financial Regulation No. 603. The accounting officer has been communicated vide query letter No. WDM. 64/VOL I/ dated 31/5/2022. His reply is still being awaited.





33.9 School farm implementation:- Audit examination revealed some schools were selected in 2019/2020 action plan via UBEC LETTER No. UBEC/IDACS/ABE/98 dated 17/9/2019 on the implementation of school garden scheme, through direct labour but the project was poorly implemented or in some cases are not even executed at all.

Audit examination reveals further that the sum of Thirty Four million , One hundred and three Nine hundred and Sixty Naira, Seventy Seven kobo (₦34,103,960.77) was authorized and used out of the total amount earmarked in the action plan to the tune of Sixty million, Seven hundred and Ninety Five thousand, Three hundred and Sixty Three Naira, Eight kobo (₦60, 795,363.08). The accounting officer has been communicated vide query letter No. WDM. 64/VOL I/ dated 31/5/2022. His reply is still being awaited.





ANNUAL REPORT 2021
PART TWO

**Consolidated Financial Summaries, Debt Profile &
Statement 1,2,3 & 4**

GOMBE STATE GOVERNMENT CONSOLIDATED FINANCIAL SUMMARY FOR THE PERIOD ENDED 31/12/2021

	Actual		Original Budget2021	Final Budget2021	Variance 2021	Budget 2022
	2020	2021				
Opening Balance	12,207,672,111.57	16,830,929,386.14	10,000,000.00	16,831,000,000.00	70,613.86-	6,000,000,000.00
RECEIPTS						
Statutory Allocation from FAAC	32,076,461,908.81	32,166,052,319.12	39,000,000,000.00	32,500,000,000.00	333,947,680.88-	36,000,000,000.00
Share of VAT from FAAC	13,377,878,333.91	18,999,822,508.16	12,000,000,000.00	18,500,000,000.00	499,822,508.16+	18,000,000,000.00
Other Statutory Transfers	3,831,960,902.84	3,570,515,733.53	11,200,000,000.00	11,480,000,000.00	7,909,484,266.47-	6,401,500,000.00
Internally Generated Revenue	8,637,425,194.37	10,023,295,524.19	14,086,513,000.00	14,781,513,000.00	4,758,217,475.81-	13,167,269,000.00
Grants & Miscellaneous	13,829,101,835.75	5,731,196,600.19	18,550,000,000.00	19,100,000,000.00	13,368,803,399.81-	18,065,000,000.00
Miscellaneous Capital Receipts	3,409,997,333.72	4,169,909,367.45	5,000,000,000.00	5,000,000,000.00	830,090,632.55-	5,000,000,000.00
Total Current Year Receipts	75,162,825,209.40	74,660,792,052.64	99,856,513,000.00	101,561,513,000.00	26,700,720,947.46-	96,633,769,000.00
Total Projected Funds Available	87,370,497,620.97	91,491,721,438.78	99,846,513,000.00	118,192,513,000.00	26,700,791,561.22-	102,633,769,000.00
Expenditure: Economic Classification						
Personnel Cost	18,773,048,292.84	21,437,746,490.73	22,764,470,626.00	21,619,694,620.00	181,948,129,27+	25,440,489,000.00
Social Benefits	3,784,772,444.09	6,720,614,436.83	4,116,200,000.00	6,774,050,000.00	53,435,563.17+	5,315,500,000.00
Overhead Costs	9,888,648,382.91	16,506,273,105.58	16,902,790,000.00	16,952,991,571.00	446,718,465.42+	20,224,575,000.00
CRFC - (Excluding Public Debt & Social Benefit)	181,077,773.92	477,201,442.94	470,000,000.00	478,010,000.00	808,557.06+	1,820,000,000.00
Repayment of External Loans	616,681,867.66	832,748,626.55	400,000,000.00	832,800,000.00	51,373.45+	500,000,000.00
Repayment of Internal Loans	13,924,978,851.72	20,761,271,723.23	14,027,621,000.00	20,857,700,000.00	96,428,276.77+	16,700,000,000.00
Total Recurrent Expenditure	47,169,207,613.14	66,735,855,825.86	58,681,081,626.00	67,515,246,191.00	779,390,365.14+	70,000,564,000.00
Capital Expenditure: Programme Classification						
01 Economic Empowerment Through Agriculture	1,583,531,249.51	84,690,899.35	2,013,000,000.00	159,943,000.00	75,252,100.65+	2,702,500,000.00
02 Societal Re – Orientation	46,907,795.75	6,061,500.00	524,500,000.00	70,500,000.00	64,438,500.00+	247,500,000.00
03 Poverty Alleviation	984,757,228.24	195,374,905.64	575,220,000.00	335,000,000.00	139,625,094.36+	87,000,000.00



04 Improvement to Human Health	978,333,999.48	2,592,864,174.17	4,265,400,000.00	5,304,900,000.00	2,712,035,825.83+	4,534,500,000.00
05 Enhancing Skills and Knowledge	2,814,091,945.96	2,818,134,813.04	7,370,765,000.00	3,648,778,000.00	830,643,186.96+	3,682,800,000.00
06 Housing and Urban Development	1,472,082,736.58	779,336,508.00	2,402,000,000.00	1,768,400,000.00	989,063,492.00+	2,513,500,000.00
07 Gender			300,000,000.00	80,000,000.00	80,000,000.00+	1,012,500,000.00
08 Youth		14,020,000.00	584,500,000.00	130,500,000.00	116,480,000.00+	1,875,000,000.00
09 Environmentat Improvement	2,212,832,409.39	3,059,237,769.54	4,389,760,000.00	4,562,152,435.00	1,502,914,665.46+	4,961,000,000.00
10 Water Resources and Rural Development	1,587,517,533.90	1,064,165,329.72	3,247,900,000.00	1,094,000,000.00	29,834,670.28+	5,938,600,000.00
11 Information Communication & Technology	19,263,612.50	82,302,341.00	584,000,000.00	336,439,002.00	254,136,661.00+	740,900,000.00
12 Growing the Private Sector	107,065,635.00	380,988,119.30	3,845,000,000.00	6,014,250,000.00	5,633,261,880.70+	14,822,000,000.00
13 Reform of Government and Governance	4,921,507,010.38	5,035,510,132.33	16,736,410,000.00	13,517,643,000.00	8,482,132,867.67+	17,928,100,000.00
14 Power	90,000.00	38,073,758.00	2,070,000,000.00	408,600,000.00	370,526,242.00+	2,419,500,000.00
17 Road	11,619,604,927.82	14,859,159,350.41	12,352,000,000.00	15,105,725,000.00	246,565,649.59+	21,263,000,000.00
18 Airways	685,798,719.64	566,549,882.54	405,000,000.00	572,000,000.00	5,450,117.46+	205,000,000.00
20 Shipping						30,000,000.00
Total Capital Expenditure by Program	29,033,404,804.15	31,576,469,483.04	61,665,455,000.00	53,108,830,437.00	21,532,360,953.96+	84,963,400,000.00
Total Expenditure (Budget Size)	76,202,612,417.29	98,312,325,308.90	120,346,536,626.00	120,624,076,628.00	22,311,751,319.10+	154,963,964,000.00
Budget Surplus/(Deficit)	11,167,885,203.68	6,820,603,870.12	20,500,023,626.00	2,431,563,628.00	4,389,040,242.12-	52,330,195,000.00
Movement in Other Cash Equivalents:						
Below the Line Receipts	5,551,126,203.96	7,949,201,056.92			7,949,201,056.92+	
Below the Line Payments	4,421,715,702.37	9,965,489,070.59			9,965,489,070.59-	
Sub-Total: Movement in Other Cash Equivalents	1,129,410,501.59	2,016,288,013.67			2,016,288,013.67-	
Financing of Deficit by Borrowing						
Internal loans	3,519,884,078.86	22,482,657,767.66	2,000,000,000.00	14,600,000,000.00	7,882,657,767.66+	50,000,000,000.00
External loans	1,013,749,602.01	1,789,902,266.41	4,250,000,000.00	3,500,000,000.00	1,710,097,733.59-	6,800,000,000.00
Total loans	4,533,633,680.87	24,272,560,034.07	6,250,000,000.00	18,100,000,000.00	6,172,560,034.07+	56,800,000,000.00
Closing balance	16,830,929,386.14	15,435,668,150.28	14,250,023,626.00	15,668,436,372.00	232,768,221.72-	4,469,805,000.00





FIVE YEARS FINANCIAL SUMMARY

	2021	2020	2019	2018	2017	2016
	N	N	N	N	N	N
RECEIPTS:						
Statutory Allocation	54,736,390,560.81	49,286,301,145.56	57,412,351,575.81	60,378,585,482.15	48,347,979,846.11	48,348,475,590.58
Independent Revenue	10,023,295,524.19	8,637,425,194.37	6,832,026,079.50	7,490,367,833.50	5,492,281,549.78	4,803,899,652.17
BTL Receipts	7,949,201,056.92	5,551,126,203.96	6,153,163,785.36	5,905,938,204.85	4,749,433,114.99	4,615,875,923.13
Capital Receipts	34,173,666,001.71	21,772,732,850.34	27,415,079,880.78	11,814,293,242.20	12,898,793,044.26	4,253,843,522.98
TOTAL RECEIPTS	106,882,553,143.63	85,247,585,394.23	97,812,621,321.45	85,589,184,762.70	71,488,487,555.14	62,022,094,688.86
PAYMENTS:						
Personnel Cost	21,437,746,490.73	18,775,897,213.68	19,330,167,725.67	19,276,643,132.10	17,396,484,631.60	16,340,961,715.30
Social Benefits	6,720,614,436.83	3,781,923,523.25	4,673,609,852.94	3,318,716,145.68	3,036,990,553.47	2,726,675,490.51
Overhead Cost	16,506,273,103.58	9,888,048,382.91	18,715,953,070.03	19,876,830,304.93	13,872,003,202.19	11,842,981,999.26
Public Debt Charges	21,594,020,349.78	14,541,660,719.38	13,915,413,312.21	13,822,204,886.49	10,400,325,462.22	11,702,730,524.72
CRFC - (Excluding Public Debt & Social Benefit)	477,201,442.94	181,077,773.92	165,988,076.76	165,988,076.76	688,385,762.90	181,077,901.92
BTL Payments	9,965,489,070.59	4,421,715,702.37	5,140,920,017.67	4,826,041,004.18	5,678,542,171.52	4,164,263,422.74
Capital Expenditure	31,576,469,483.04	29,033,404,804.15	30,715,081,084.39	25,775,880,118.42	17,371,282,941.35	20,929,822,465.70
TOTAL PAYMENTS	108,277,814,379.49	80,624,328,119.66	92,657,135,739.67	87,062,323,728.56	68,444,076,785.25	67,888,513,520.15
CASH BALANCES:						
Net Cash Surplus/(Deficit)	(1,395,261,235.86)	4,623,257,274.57	5,155,485,581.78	(1,473,138,965.86)	3,044,410,769.89	(5,866,418,831.29)
OPENING CASH BALANCE	16,830,929,386.14	12,207,672,111.57	7,052,186,529.79	8,525,325,495.65	5,480,914,725.76	11,347,333,557.05
CLOSING CASH BALANCE	15,435,668,150.28	16,830,929,386.14	12,207,672,111.57	7,052,186,529.79	8,525,325,495.65	5,480,914,725.76



GOMBE STATE DOMESTIC DEBT PROFILE AS AT 31ST DECEMBER 2021

S/N	BANK	BALANCE AS AT 31ST JANUARY 2021			Additional Loans Received in 2021			2021 REPAYMENTS			2021 Adjustment to Agree difference in Interest Closing Balance			OUTSTANDING BALANCE AS AT 31ST DEC 2021		
		PRINCIPAL	INTEREST	TOTAL PRINCIPAL & INTEREST	PRINCIPAL	INTEREST	TOTAL PRINCIPAL & INTEREST	PRINCIPAL REPAYMENT	INTEREST REPAYMENT	TOTAL PRINCIPAL & INTEREST REPAYMENT	INT. CHG. ADJUST.	INT. CHG. ADJUST.	PRINCIPAL	INTEREST	TOTAL	
1	Access Bank New Road I ISPO	4,006,414,307.46	2,595,357,579.77	6,601,771,887.23	-	-	-	2,241,964,303.38	862,409,914.08	3,104,374,217.46	-	-	2,564,433,064.68	2,712,956,661.69	5,277,389,726.37	
2	Access Bank New Road II ISPO	1,083,522,087.25	131,426,520.84	1,214,948,608.09	-	-	-	1,081,522,087.25	131,426,520.84	1,212,948,608.09	-	-	0.00	0.00	0.00	
3	CBN Loan	4,041,154,252.41	4,371,273,085.57	8,412,427,337.98	-	-	-	122,987,825.66	65,895,508.99	188,883,334.65	-	-	3,918,166,425.05	4,306,664,484.67	8,224,830,909.72	
4	FCN Loan 1	8,008,713,123.00	8,744,162,352.36	16,752,875,475.36	-	-	-	258,000,039.43	131,798,798.28	389,798,837.71	-	-	7,825,533,083.37	8,612,365,493.08	16,437,898,576.45	
5	GDFCOI	7,679,682,413.99	4,109,793,284.02	11,789,475,698.01	-	-	-	842,698,137.44	1,173,449,465.86	2,016,147,603.30	-	-	6,832,366,276.35	2,936,303,818.16	9,768,670,094.51	
6	CBN Budget Support	17,656,648,933.38	36,247,975,239.16	53,904,624,172.54	-	-	-	929,448,796.58	-	929,448,796.58	-	-	16,827,129,286.80	36,217,975,239.16	53,044,104,525.96	
7	Federal Mortgage Bank	707,712,500.00	-	707,712,500.00	-	-	-	-	-	-	-	-	707,712,500.00	-	707,712,500.00	
8	GTB Term Loan 1	2,383,224,987.37	1,437,615,245.25	3,820,840,232.62	-	-	-	2,383,224,987.37	215,268,725.16	2,598,493,712.53	-	-	(701,986,540.89)	-	-	
9	GTB Term Loan 2	4,000,000,000.00	4,000,000,000.00	8,000,000,000.00	-	-	-	4,000,000,000.00	4,000,000,000.00	8,000,000,000.00	-	-	-	-	-	
10	Facility SUBSID LOAN	397,158,228.69	7,009,349.33	404,167,578.02	-	-	-	397,158,228.69	7,009,349.33	404,167,578.02	-	-	-	0.00	0.00	
11	HEALTH CARE LOAN	2,000,000,000.00	637,660,912.00	2,637,660,912.00	-	-	-	25,706,151.11	108,138,498.06	133,844,649.17	-	-	1,974,233,668.89	528,922,452.94	2,503,156,121.83	
12	WSE LOAN	2,000,000,000.00	-	2,000,000,000.00	-	-	-	-	-	-	-	-	-	-	-	
13	UBA 08/09 OFFER	-	-	-	10,000,000,000.00	442,928,612.00	10,442,928,612.00	-	48,034,903.76	48,034,903.76	-	-	10,000,000,000.00	390,964,109.04	10,390,964,109.04	
14	KEYSTONE SUBSID 2021 TL	-	-	-	714,874,135.14	38,322,308.22	753,196,443.36	172,814,861.90	16,683,721.19	189,498,583.09	-	-	541,690,273.24	22,718,688.12	564,408,961.36	
15	KEYSTONE SUBSID 2022 TL	-	-	-	946,646,664.48	61,233,786.87	1,007,880,451.35	-	-	-	-	-	946,646,664.48	61,233,786.87	1,007,880,451.35	
16	UBA CTF	-	-	-	6,548,750,815.79	999,861,793.96	7,548,612,609.75	1,958,411,924.00	523,866,364.18	2,482,278,288.18	-	-	4,596,338,691.80	425,995,489.78	5,022,334,181.58	
TOTAL		57,618,667,744.27	99,669,289,441.69	157,287,957,185.97	18,210,471,616.32	1,542,235,874.95	19,752,707,491.27	16,726,832,158.63	3,973,117,872.58	20,700,940,031.21	-	-	59,412,867,274.96	56,268,619,905.61	115,681,487,180.57	





34.5 STATEMENT OF ACCOUNTING POLICIES

34. 1 Accounting Terminologies/Definitions.

- I. **Accounting Polices** are the separate principles, bases, conventions, rules and practices adopted by an entity in preparing and presenting financial statement.
- II. **Cash:** Cash comprises cash on land, demand deposits 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 recognize transaction and other events only when cash is received or paid.
- V. **Cash flows** 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 repay its debts is controlled by the entity.
- IX. **Government Business Enterprise** means an entity that has all the following characteristics
 - It an entity with the power to contract in its own name;
 - Has been assigned the financial and operational authority to carry, on a Business.
 - Sells goods and services, 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 length) and
 - Is controlled by a public sectors entity.
- X. Note to the GPFS include narrative descriptions or more detailed includes or analysis amounts shown on the face of the GPFS as well as additional information

2. **General Purpose Financial Statement (GPFS)**

The GPFS comprise of statement of cash receipt and payment and other statement that disclose additional information about the cash receipts, 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. Notes to the Accounts: Additional disclosures to explain the GPFS; and
 - VI. Accounting policies and explanatory notes
- 3. Basis of Preparation and Legal Provisions**
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) Act 1958 now CAP 114:FN, 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;
 - Understandability;
 - 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 year 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 must shall disclose all numerical information relating to previous period (at least one year)





9. Budget Figures

These are figure from the approved Annual Budget and Supplementary Budget as approved in accordance with the Appropriation Act.

10. Receipt

- These are cash inflow within the Financial Year. They comprise of receipt from Statutory Allocations; Taxes, External Assistance (Bilateral and Multilateral Agencies), other Aid and Grants, other borrowings, Capital receipt (Sale of Government Assets etc). Receipts from Trading activities and other receipt.
- 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.

11. External Assistance

- Receipts 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 year

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 fall due beyond one calendar year. Loans shall be disclosed separately and Grants shall also be separately disclosed under statement of cash receipt 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 receipts 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 item". Where gross revenue is received, corresponding payments shall be charged under corresponding payment item head "Government Business activities" in statement Receipts and Payments.

15. Payments

- These are recurrent and capital cash outflows made during the financial year and shall be categorized either by function and/or by sector in the statement of cash receipt and payments.
- 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 unde capital payments. Investments in PPEs shall also be treated in the same way as capital purchases. At the end of the financial year, 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 year shall be shown separated 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 account during the year shall be treated as a payment and disclosed under interest payment in statement of cash receipt and repayments.

19. Foreign currency transaction

- Foreign currency transaction throughout the year shall be converted into Nigeria Naira at the ruling (Central Bank of Nigeria CBN) rate of exchange at the dates of the transaction: foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date;
- At the end of the financial year, additional amounts (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 services and are charged directly to the respective expenditure item.

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 payment.

22. Lease

- Cash payment for finance leases, which effectively transfer to the Government substantially all the risk and benefits incidentals to ownership of the leased item, are treated as capital payment and disclosed in the statement of cash receipt and payments
- Operating lease cash payment, where the lessors effectively retain substantiality all the risk and benefits of ownership of the leased items, are treated as operating expenses.

23. Cash Balances


- This include cash at hand, at Bank and cash equivalent at the end of the Financial year.





24. Advances

- The Government policy specifically states 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 no proof that such funds have been utilized.


10/05/22

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





35.0. RESPONSIBILITY FOR THE FINANCIAL STATEMENTS.

These Financial Statements have been prepared by the Accountant General of Gombe State in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The Financial Statements comply with Generally Accepted Accounting Practice (GAAP). Furthermore, the Financial Statements were prepared in line with International Public Sector Accounting Standards – IPSAS (Cash Basis).

To fulfil accounting and reporting responsibilities the Accountant General is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the government.

Efforts were made to ensure that these Financial Statements reflect the Financial position of Government as at 31st December 2021 and its operation for the year ended on that date.

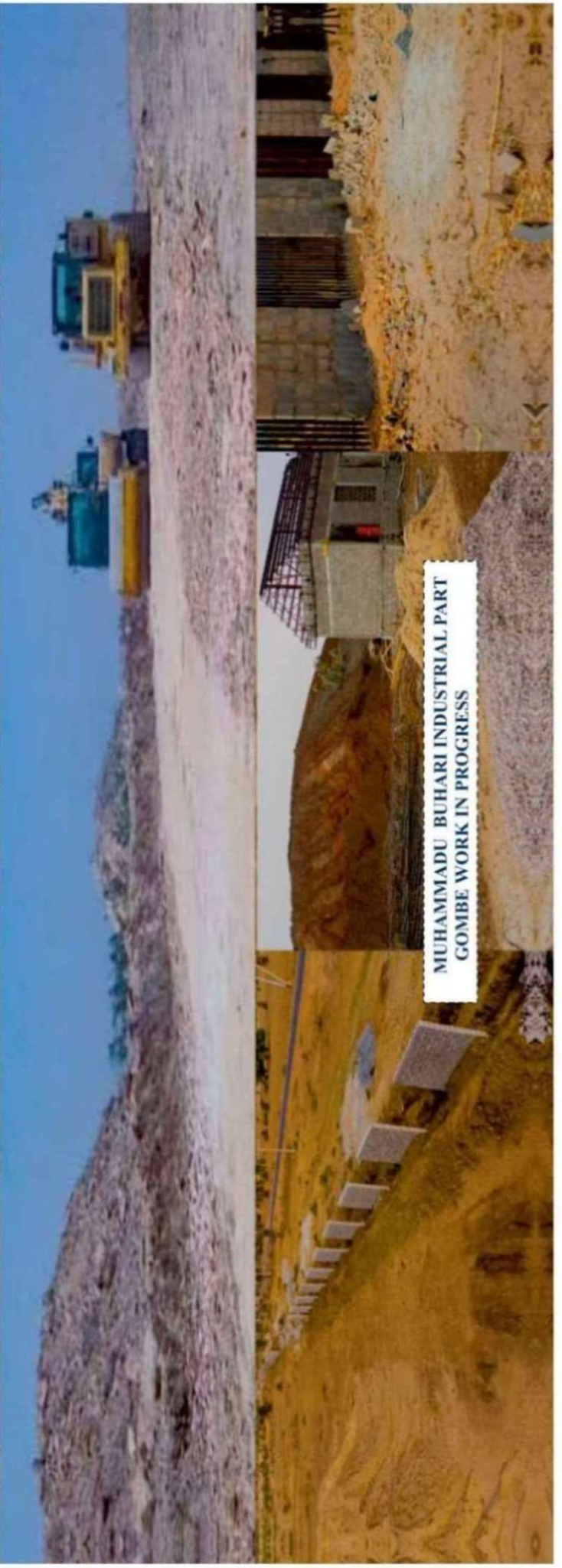
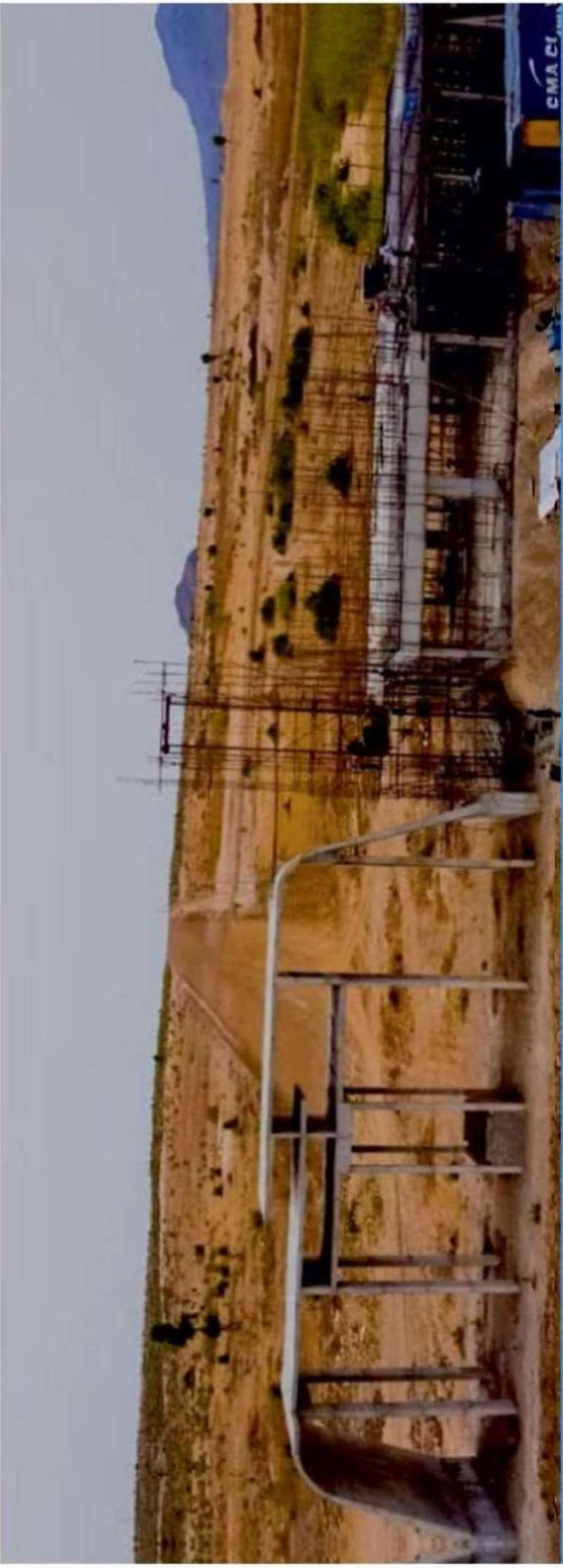
The efforts of all officers of the Final Accounts Department, Central Accounts, Subsidiary Accounts Department, Sub-Treasuries, Computer Payroll Division, Ministries, Departments and Agencies (MDAs) are worthy of mention and recognition in the preparation of this Report. We also appreciate the support of the Honorable Commissioner for Finance.

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the 2009 Financial Regulations and the Finance (Control and Management) Act 1958 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of Gombe State Government as at 31st December 2021, 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**





MUHAMMADU BUHARI INDUSTRIAL PART
GOMBE WORK IN PROGRESS



GOMBE STATE GOVERNMENT				
CASH FLOW STATEMENT FOR THE PERIOD ENDED				
31/12/2021				
Final Budget		Note	Actual	Actual
2021	Descriptions		2021	2020
₦			₦	₦
	Cash Flow From Operating Activities:			
32,500,000,000.00	Statutory Allocation	1	32,166,052,319.12	32,076,461,908.81
18,500,000,000.00	Share of Value Added Tax	2	18,999,822,508.16	13,377,878,333.91
11,480,000,000.00	Other Statutory Transfers	3	3,570,515,733.53	3,831,960,902.84
	Total Statutory Revenue		54,736,390,560.81	49,286,301,145.56
4,736,700,000.00	Direct Taxes		4,363,769,751.38	3,630,585,781.14
178,650,000.00	Licenses		185,732,324.00	31,320,023.11
1,952,960,000.00	Fees		1,874,954,752.96	658,975,081.28
108,593,000.00	Fines		13,798,623.00	19,923,604.55
1,774,495,000.00	Sales		68,973,179.31	1,101,180,852.99
1,402,115,000.00	Earnings		70,132,182.43	108,084,740.18
12,800,000.00	Rent of Government Property		8,828,075.46	9,205,379.93
178,200,000.00	Rent on Government Building		149,469,300.50	76,628,243.83
87,000,000.00	Repayments		56,908,209.94	84,904,971.49
30,000,000.00	Investment Income			
192,000,000.00	Interest Earned		93,392,568.17	240,647,728.37
4,034,100,000.00	Re-Imbursement		2,943,152,034.46	2,551,814,129.62
93,900,000.00	Miscellaneous		194,184,522.58	124,154,657.88
	Total Independent Revenue	4	10,023,295,524.19	8,637,425,194.37
	Total Receipts		64,759,686,085.00	57,923,726,339.93
	Payments			
21,619,794,620.00	Personnel Costs	5	21,437,746,490.73	18,775,897,213.68
6,773,950,000.00	Social Benefits	6	6,720,614,436.83	3,781,923,523.25
16,952,991,571.00	Overhead Costs	7	16,506,273,105.58	9,888,648,382.91
478,010,000.00	CRFC - Excluding (Public Debt & Social Benefits)	8	477,201,442.94	181,077,773.92
	Total Payments		45,141,835,476.08	32,627,546,893.76
	Net Cash Flow from Operating Activities		19,617,850,608.92	25,296,179,446.17
	Cash Flow From Investment Activities			
1,051,520,000.00	Capital Expenditure by Administrative Sector		(118,945,850.00)	(1,013,281,983.28)
32,797,000,002.00	Capital Expenditure by Economic Sector		(21,602,410,513.74)	(18,737,689,706.47)
979,220,000.00	Capital Expenditure by Law and Justice		(111,060,104.77)	(95,087,485.40)
18,281,090,435.00	Capital Expenditure by Social Sector		(9,744,053,014.53)	(9,187,345,629.00)
	Net Cash Flow from Investment Activities	9	31,576,469,483.04	29,033,404,804.15
	Cash Flow from Financing Activities			
19,100,000,000.00	Proceeds from Aids and Grants	10	5,731,196,600.19	13,829,101,835.75
3,500,000,000.00	Proceeds from External Loans	11	1,789,902,266.41	1,013,749,602.01
14,600,000,000.00	Proceeds from Internal Loans	12	22,482,657,767.66	3,519,884,078.86





5,000,000,000.00	Proceeds from Other Capital Receipts	13	4,169,909,367.45	3,409,997,333.72
(832,800,000.00)	Repayment of External Loans	14	832,748,626.55	616,681,867.66
(20,857,700,000.00)	Repayment of Internal Loans	15	20,761,271,723.23	13,924,978,851.72
	Net Cash Flow From Financing Activities		12,579,645,651.93	7,231,072,130.96
	Movement in other Cash Equivalent:			
	BTL Receipts	16	7,949,201,056.92	5,551,126,203.96
	BTL Payments	17	(9,965,489,070.59)	(4,421,715,702.37)
	Net Movement		2,016,288,013.67	1,129,410,501.59
	Net Surplus/(Deficit) for the Year		-1,395,261,235.86	-4,623,257,274.57
	Opening Balance		16,830,929,386.14	12,207,672,111.57
	Closing Cash Balance	18	15,435,668,150.28	16,830,929,386.14
	Aminu Umaru Yuguda PhD FCNA ACA			
	Accountant General			
	Office of the Accountant General			
	Ministry of Finance			
	Gombe State			

[Signature] 10/05/22



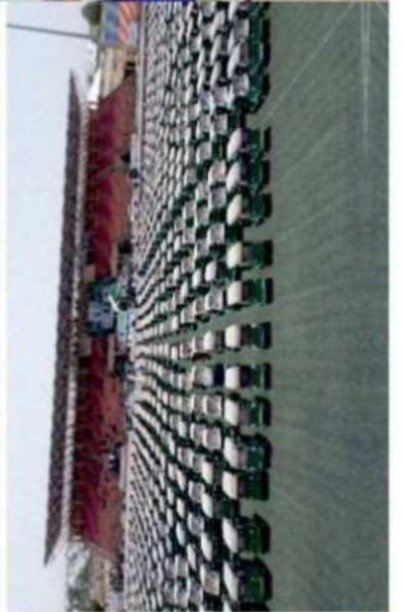


GOMBE STATE GOVERNMENT				
STATEMENT NO. 2				
STATEMENT OF ASSETS AND LIABILITIES				
AS AT 31/12/2021				
Description	Note	Actual 2021		Actual 2020
Liquid Assets				
Central Account Balance		13,161,608,044.52		12,021,406,607.02
MDAs Cash Book Balances	19	2,274,060,105.76		4,809,522,779.12
Sub Total Liquid Assets		15,435,668,150.28		16,830,929,386.14
Investments and Other Assets				
Quoted Investments		401,644,281.01		217,054,525.91
Unquoted Investments	20	437,314,565.00		443,176,876.00
Sub Total		838,958,846.01		660,284,056.91
Total Assets		16,274,626,996.29		17,491,213,443.05
Public Funds				

Consolidated Revenue Fund	23	10,768,570,277.48		14,794,801,925.95
Capital Development Fund	24	4,667,097,872.80		2,036,127,460.19
Sub Total		15,435,668,150.28		16,830,929,386.14
Liabilities				
Internal Loans - Principal	25	62,034,199,288.18		57,010,167,714.27
Internal Loans - Interest	26	52,705,227,482.39		59,569,289,441.59
External Loans	27	14,512,511,973.77		13,889,048,529.80
Outstanding Pension & Gratuities	28	10,466,046,415.92		9,745,944,252.48
Outstanding Contractual Obligations	29	13,566,643,921.21		15,732,025,317.43
Salary Arrears	30			319,037,202.21
Sub Total: Liabilities		153,284,629,081.47		156,265,512,457.78
Less:				
Liability Over Assets	31	152,445,670,235.46		155,605,228,400.87
Other Funds		838,958,846.01		660,284,056.91
Total Public Fund		16,274,626,996.29		17,491,213,443.05
Aminu Umaru Yuguda PhD FCNA ACA				
Accountant General				
Office of the Accountant General				
Ministry of Finance				
Gombe State				

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10/05/22





GOMBE STATE GOVERNMENT							
STATEMENT NO. 3							
STATEMENT OF CONSOLIDATED REVENUE FUND							
FOR THE PERIOD ENDED 31/12/2021							
Actual Previous Year 2020	Description	Note	Actual 2021	Final Budget 2021	Initial/Original Budget 2021	Supplementary Budget 2021	% Variance 2021
₦ 9,725,884,419.06	Opening Balance (a)		₦ 14,794,801,925.95	₦ 16,831,000,000.00	₦ 10,000,000.00		12.10%-
	Add: Recurrent Receipts						
32,076,461,908.81	Statutory Allocation from FAAC	32	32,166,052,319.12	32,500,000,000.00	39,000,000,000.00		1.03%-
13,377,878,333.91	Share of VAT from FAAC	33	18,999,822,508.16	18,500,000,000.00	12,000,000,000.00		2.70%+
3,831,960,902.84	Other Statutory Transfers	34	3,570,515,733.53	11,480,000,000.00	11,200,000,000.00		68.90%-
49,286,301,145.56	Sub Total: Statutory Allocation (b)		54,736,390,560.81	62,480,000,000.00	62,200,000,000.00		12.39%-
3,630,585,781.14	Direct Taxes	35	4,363,769,751.38	4,736,700,000.00	4,242,200,000.00		7.87%-
31,320,023.11	Licenses	36	185,732,324.00	178,650,000.00	113,450,000.00		3.96%+
658,975,081.28	Fees	37	1,874,954,752.96	1,952,960,000.00	1,902,643,000.00		3.99%-
19,923,604.55	Fines	38	13,798,623.00	108,593,000.00	63,350,000.00		87.29%-
1,101,180,822.99	Sales	39	68,375,179.31	1,774,495,000.00	1,831,740,000.00		96.11%-
108,084,740.18	Earnings	40	70,132,182.43	1,402,115,000.00	880,560,000.00		95.00%-
9,205,379.93	Rent of Government Property	41	8,828,075.46	12,800,000.00	2,500,000.00		31.03%-
76,628,243.83	Rent on Government Building	42	149,469,300.50	178,200,000.00	250,000,000.00		16.12%-
84,904,971.49	Repayments	43	56,908,209.94	87,000,000.00	82,000,000.00		34.59%-
	Investment Income	44		30,000,000.00	30,000,000.00		100.00%-
240,647,728.37	Interest Earned	45	93,392,568.17	192,000,000.00	46,400,000.00		51.36%-
2,551,814,129.62	Re-Imbursement	46	2,943,152,034.46	4,034,100,000.00	4,500,000,000.00		27.04%-
124,154,657.88	Miscellaneous	47	194,184,522.58	93,900,000.00	121,670,000.00		106.80%+
8,637,425,194.37	Sub Total: Independent Revenue (c)		10,023,295,524.19	14,781,513,000.00	14,086,513,000.00		32.1%-
57,923,726,339.93	Total Recurrent Revenue (b+c)		64,759,686,085.00	77,261,513,000.00	76,286,513,000.00		16.18%-
5,551,126,203.96	BTL Receipts (d)	48	7,949,201,056.92				
73,200,736,962.95	Total Funds Available (a+b+c+d)		87,503,689,067.87	94,092,513,000.00	76,296,513,000.00		7.00%-
	Less: Recurrent Payments:						
18,773,048,292.84	Personnel Cost	49	21,437,746,490.73	21,619,694,620.00	22,764,470,626.00		0.84%+
3,784,772,444.09	Social Benefits	50	6,720,614,436.83	6,774,050,000.00	4,116,200,000.00		0.79%+





9,888,648,382.91	Overhead Charges	51	16,506,273,105.58	16,952,991,571.00	16,902,790,000.00	2.64%+
181,077,773.92	CRFC - (Excluding Public Debt and Social Benefits)	52	477,201,442.94	478,010,000.00	470,000,000.00	0.17%+
4,421,715,702.37	BTL Payments	53	9,965,489,070.59			
37,049,262,596.13	Sub Total: Recurrent Expenditure		55,107,324,546.67	45,824,746,191.00	44,253,460,626.00	20.26%-
	Other Recurrent Payments:					
616,681,867.66	Repayment of External Loans	54	832,748,626.55	832,800,000.00	400,000,000.00	0.01%+
13,924,978,851.72	Repayment of Internal Loans	55	20,761,271,723.23	20,857,700,000.00	14,027,621,000.00	0.46%+
14,541,660,719.38	Sub Total: Loans Repayment		21,594,020,349.78	21,690,500,000.00	14,427,621,000.00	0.44%+
51,590,923,315.51	Total Recurrent Payments		76,701,344,896.45	67,515,246,191.00	58,681,081,626.00	13.61%-
21,609,813,647.44	Operating Balance		10,802,344,171.42	26,577,266,809.00	17,615,431,374.00	59.35%-
	Appropriation and Transfers:					
6,815,011,721.49	Transfer to Capital Development Fund	56	33,773,893.94			
6,815,011,721.49	Sub Total: Transfers		33,773,893.94			
14,794,801,925.95	CLOSING BALANCE		10,768,570,277.48	26,577,266,809.00	17,615,431,374.00	59.48%-
	Aminu Umaru Yuguda PhD FCNA ACA					
	Accountant General					
	Office of the Accountant General					
	Gombe State					

[Signature]
10/05/22





GOMBE STATE GOVERNMENT						
STATEMENT NO. 4						
STATEMENT OF CAPITAL DEVELOPMENT FU						
FOR THE PERIOD ENDED 31/12/2021						
Actual Previous Year	Description	Note	Actual Year 2021	Final Budget 2021	Initial/Original Budget 2021	Supplementary Budget 2021
2020						
2,481,787,692.51	Opening Balance		2,036,127,460.19			
	Add Capital Receipts:					
6,815,011,721.49	Transfer from Consolidated Revenue Fund	56	33,773,893.94	30,416,976,374.00	17,605,431,374.00	
1,013,749,602.01	External Loans	57	1,789,902,266.41	3,500,000,000.00	4,250,000,000.00	
3,519,884,078.86	Internal Loans	58	22,482,657,767.66	14,600,000,000.00	2,000,000,000.00	
17,239,099,169.47	Other Capital Receipts	59	9,901,105,967.64	24,100,000,000.00	23,550,000,000.00	
28,887,744,371.83	Sub Total: Capital Receipts		34,207,439,895.05	72,616,976,374.00	47,405,431,374.00	
31,069,532,264.34	Total Capital Funds Available		36,243,567,355.84	72,616,976,374.00	47,405,431,374.00	
	Less: Capital Expenditure by Sectors					
2,525,274,425.50	Capital Expenditure by Administrative Sector	60	549,382,969.30	1,922,116,000.00	5,004,500,000.00	
7,529,101,797.20	Capital Expenditure by Economic Sector	62	7,649,984,304.92	13,257,627,437.00	17,261,730,000.00	
152,464,985.40	Capital Expenditure by Law and Justice	63	110,040,104.77	762,500,000.00	1,347,500,000.00	
18,826,563,596.05	Capital Expenditure by Social Sector	64	23,267,162,104.05	37,166,966,700.00	38,051,725,000.00	
29,033,404,804.15	Total Capital Expenditure by Main Functions		31,576,569,483.04	53,109,210,137.00	61,665,455,000.00	
2,036,127,460.19	CLOSING BALANCE		4,666,997,872.80	19,507,766,237.00	14,260,023,626.00	
	Aminu Umaru Yuguda PhD FCNA ACA					
	Accountant General					
	Office of the Accountant General					
	Ministry of Finance					
	Gombe State					

[Signature]
10/05/22





**NOTES TO
CASH FLOW STATEMENT**

**GOMBE STATE GOVERNMENT
NOTE TO CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2021**

Final Budget 2021	Description	Notes	Actual	Actual
			2021	2020
			₦	₦
	Note 1 - Statutory Allocation			
32,500,000,000.00	Statutory Allocation from Federation Accounts		32,166,052,319.12	32,076,461,908.81
	January		2,364,944,084.49	3,418,820,102.59
	February		2,583,349,257.37	3,066,005,679.93
	March		2,232,983,890.91	2,702,317,096.07
	April		2,247,532,634.12	2,743,663,639.57
	May		2,420,566,002.95	2,139,660,947.20
	June		2,137,137,835.22	2,413,676,928.65
	July		3,515,040,802.66	2,535,425,942.31
	August		3,482,685,909.29	3,208,767,905.48
	September		2,951,337,132.20	3,174,237,487.29
	October		3,360,551,857.10	2,030,048,019.00
	November		2,143,012,202.4	2,226,599,678.11
	December		2,726,010,710.48	2,417,228,482.61
32,500,000,000.00	TOTAL		32,166,052,319.12	32,076,461,908.81
	This represent Statutory Allocation from FAAC			
	Note 2 - Share of VAT			
18,500,000,000.00	Share of VAT		18,999,822,508.16	13,377,878,333.91
	January		1,537,016,605.80	1,106,192,005.11
	February		1,411,536,749.27	977,882,546.39
	March		1,476,419,658.86	887,855,299.77
	April		1,630,067,135.27	1,070,654,234.03





	May			1,631,246,578.61	845,748,102.62
	June			1,788,506,263.51	940,761,673.23
	July			1,521,913,142.03	1,175,099,265.82
	August			1,362,390,743.33	1,194,870,525.35
	September			1,676,048,380.70	1,358,789,831.15
	October			1,603,515,613.23	1,268,888,315.57
	November			1,603,308,543.92	1,154,959,466.31
	December			1,757,853,093.63	1,396,177,068.56
18,500,000,000.00	TOTAL			18,999,822,508.16	13,377,878,333.91
	This represent Share of VAT from FAAC				
	Note 3 - Other Statutory Transfers				
500,000,000.00	20007001/11010003	Excess Crude			1,961,533,778.66
600,000,000.00	20007001/11010004	Ecological Fund		818,805,102.36	
1,000,000,000.00	20007001/11010005	Budget Augmentation		1,017,499,598.03	
1,200,000,000.00	20007001/11010008	Stablization Fund			
1,000,000,000.00	20007001/11010013	Exchange Rate Gain		183,325,847.48	1,069,411,639.90
500,000,000.00	20007001/11010015	Non Oil Excess Revenue		130,399,570.02	298,667,266.83
500,000,000.00	20007001/11010018	Share of Solid Minerals		1,040,203,935.39	78,470,411.56
	20007001/11010019	Forex Equalization Fund		72,439,696.17	403,055,366.26
	20007001/11010020	Refund of Excess Bank Charges		9,803,837.28	20,822,439.63
	20007001/11010021	Refund of Health Care Loan		287,602,306.05	
	20007001/11010022	Refund of Judgement Debt		10,435,840.75	
6,180,000,000.00	20007001/11010309	Other Recurrent Receipts			
11,480,000,000.00	TOTAL			3,570,515,733.53	3,831,960,902.84
	Note 4 - Independent Revenue				
4,736,700,000.00	12010000 - Taxes			4,363,769,751.38	3,630,585,781.14





178,650,000.00	12020000 - Licenses	185,732,324.00	31,320,023.11
1,952,960,000.00	12040000 - Fees	1,874,954,752.96	658,975,081.28
108,593,000.00	12050000 - Fines	13,798,623.00	19,923,604.55
1,774,495,000.00	12060000 - Sales	68,973,179.31	1,101,180,852.99
1,402,115,000.00	12070000 - Earnings	70,132,182.43	108,084,740.18
12,800,000.00	12080000 - Rent on Government Property	8,828,075.46	9,205,379.93
178,200,000.00	12090000 - Rent on Lands Other General	149,469,300.50	76,628,243.83
87,000,000.00	12100000 - Repayments General	56,908,209.94	84,904,971.49
30,000,000.00	12110000 - Investments Income General		
192,000,000.00	12120000 - Interest	93,392,568.17	240,647,728.37
4,034,100,000.00	12130000 - Re-Imbursements	2,943,152,034.46	2,551,814,129.62
93,900,000.00	12140000 - Miscellaneous	194,184,522.58	124,154,657.88
14,781,513,000.00	TOTAL	10,023,295,524.19	8,637,425,194.37
	Note 5 - Personnel Cost		
15,694,262,995.00	21010100 - Salaries and Wages	15,635,818,077.77	13,372,812,203.78
5,921,779,625.00	21020100 - Allowances	5,801,928,412.96	5,400,236,089.56
21,616,042,620.00	TOTAL	21,437,746,490.73	18,773,048,292.84
	Note 5A - Salaries and Wages		
11,567,812,795.00	21010101 - Basic Salary	11,523,222,664.51	9,399,175,931.27
18,900,000.00	21010102 - Overtime Payments	18,539,889.71	52,309,310.04
4,107,550,200.00	21010103 - Consolidated Revenue Fund Charges - Salaries	4,094,055,523.55	3,921,326,961.97
15,694,262,995.00	TOTAL	15,635,818,077.77	13,372,812,203.28
	Note 5B - Social Contributions		
	Note 6 - Social Benefits		
772,000,000.00	21020201 - National Health Insurance Contribution	770,081,417.73	
201,650,000.00	21020202 - 7.5% Contributory Pension	146,893,313.35	168,866,526.72
1,120,950,000.00	22010101 - Gratuity	1,116,692,815.50	88,138,939.73
4,218,000,000.00	22010102 - Pension	4,217,017,879.70	3,527,766,977.64





470,000,000.00	22010103 - Death Benefits	469,929,010.55	
6,782,600,000.00	TOTAL	6,720,614,436.83	3,784,772,444.09
	Note 7 - Overhead Costs:		
1,024,042,000.00	22020100 - Transport and Travelling	988,594,632.46	484,446,945.35
1,067,005,000.00	22020200 - Utilities	1,042,548,267.15	917,959,919.73
754,958,501.00	22020300 - Material and Supplies	680,417,935.36	554,680,778.86
490,930,000.00	22020400 - Maintenance Services	420,709,676.20	481,952,661.15
177,126,000.00	22020500 - Training	156,001,220.27	46,682,536.94
4,240,505,765.00	22020600 - Other Services	4,192,957,109.11	2,126,381,904.90
3,278,953,400.00	22020700 - Consulting & Professional Services	3,217,137,867.54	1,439,414,803.99
342,824,300.00	22020800 - Fuel and Lubricants	328,862,650.71	221,680,875.05
195,350,160.00	22020900 - Financial Charges	191,714,244.31	32,241,833.76
4,562,233,445.00	22021000 - Miscellaneous Expenses	4,474,320,734.47	3,479,269,623.18
900,000.00	22030100 - Staff Loan and Advances	520,000.00	
818,215,000.00	22040100 - Local Grants and Contribution	812,488,768.00	103,641,500.00
16,953,043,571.00	TOTAL	16,506,273,105.58	9,888,353,382.91
	Note 8 - CRFC - Excluding (Public Debt & Social Benefits)		
136,000,000.00	20007001/22060103 Contribution to Local Government Pension Board	135,807,426.44	181,077,773.92
342,000,000.00	20007001/22060104 10% of IGR to Local Government	341,394,016.50	
10,000.00	20007001/22060203 State Voucher and Liabilities (Asset Sharing)		
478,010,000.00	TOTAL	477,201,442.94	181,077,773.92
	Note 9 - Net Cash Flow from Investing Activities by Sector:		
1,051,520,000.00	23000000 - Capital Expenditure by Administrative Sector	118,945,850.00	1,013,281,983.28
32,797,000,002.00	23000000 - Capital Expenditure by Economic Sector	21,602,410,513.74	18,737,689,706.47
928,420,000.00	23000000 - Capital Expenditure by Law and Justice	111,060,104.77	95,087,485.40
18,281,090,435.00	23000000 - Capital Expenditure by Social Sector	9,744,053,014.53	9,187,345,629.00
53,058,030,437.00	TOTAL	31,576,469,483.04	29,033,404,804.15
	Note 9A - Net Cash Flow From Investment Activities by Economic:		





5,963,650,502.00	23010100 - Purchase of Fixed Assets General		3,369,290,323.54	2,532,110,316.70
29,134,240,300.00	23020100 - Construction and Provision of Fixed Assets General		16,805,062,134.88	15,564,602,183.80
4,728,905,000.00	23030100 - Rehabilitation and Repairs of Fixed Assets General		2,163,694,296.08	494,303,084.81
3,544,552,435.00	23040100 - Preservation of the Environment General		2,187,965,551.32	2,646,052,908.07
9,737,482,200.00	23050100 - Acquisition of Non Tangible Assets		7,050,457,177.22	7,796,336,310.77
53,108,830,437.00	TOTAL	9B	31,576,469,483.04	29,033,404,804.15
	Note 9B - Net Cash Flow From Investment Activities by Geo Location:			
42,136,401,937.00	215100 - Gombe North Senatorial Zone		24,433,408,567.63	22,186,855,444.18
3,615,830,000.00	215200 - Gombe Central Senatorial Zone		2,329,838,267.00	2,845,474,240.42
7,356,598,500.00	215300 - Gombe South Senatorial Zone		4,813,222,648.41	4,001,075,119.55
53,108,830,437.00	TOTAL	9C	31,576,469,483.04	29,033,404,804.15
	Note 9C - Cash Flow from Investing Activities by Programme:			
	See Schedule of Capital Exp. by Programme for breakdown			
	Note 10 - Proceeds from Aids & Grants			
500,000,000.00	20001001/130/0102 SDGs Conditional Grants			
5,000,000,000.00	20001001/130/0103 SFTAS		3,849,090,000.00	7,920,000,000.00
500,000,000.00	20001001/130/0104 UBE		36,727,914.50	
3,000,000,000.00	20001001/130/0105 TET Fund			
250,000,000.00	20001001/130/0108 Community Based Health Insurance Scheme			
1,500,000,000.00	20001001/130/0109 Save one Million Lives			
750,000,000.00	20001001/130/0110 Strategis Support for Water Supply (COVID_19)			
200,000,000.00	20001001/130/0111 COVID-19 Intervention			1,110,689,648.58
1,000,000,000.00	20001001/130/0112 SFTAS AF			
	17003001/130/0101 FG - SUBEB Matching Grant			1,584,884,078.86
	17003001/130/0102 FGN - Teachers Professional Development (TPD)		341,000,000.00	
	17003001/130/0104 Better Education Service Delivery for AI (BESDA)		1,493,532,278.75	1,477,786,679.78
	20001001/130/0202 UNICEF		10,846,406.94	2,425,560.00
	20001001/130/0205 YESSO World Bank Assisted			982,331,668.24
500,000,000.00	20001001/130/0206 United Nations Systems			





500,000,000.00	20001001/13010207	International NGO's			
1,400,000,000.00	20001001/13010215	Sustainable Water Supply (W/Bank)			
750,000,000.00	20001001/13010215	Health System Support Grant (GAVI)			
1,000,000,000.00	20001001/13010217	Basic Health CAREs Promotion Fund			
725,000,000.00	20001001/13020408	Partnership For Extended Water Supply Sanitation and Hyge			
1,025,000,000.00	20001001/13020409	Better Education For All (BESDA)			
500,000,000.00	21003001/13010201	Grants from Bill and Melinda Gates Foundation (BMG)			
	17001001/13010201	SEPIP - State Education Program Investment Project		750,984,200.29	
19,100,000,000.00	TOTAL		5,731,196,600.19	13,829,101,835.75	
		Note 11 - Proceeds from External Loans			
	20001001/14030204	Gombe State Agency for Community Development (W/B)	118,626,710.91	539,560,054.43	
	20001001/14030206	ADB Comm. Based Agric & Rural Development	626,347,434.22		
600,000,000.00	20001001/14030210	NEWMAP	819,272,863.80	387,940,817.14	
1,000,000,000.00	20007001/14030211	Accelerating Nutrition Results in Nigeria	155,193,233.06	86,248,730.44	
1,000,000,000.00	20007001/14030125	Inclusive Basic Service Delivery ADB			
820,000,000.00	20007001/14030135	Nigeria CAREs Project			
80,000,000.00	20007001/14030211	YESSO World Bank Assisted	70,462,024.42		
3,500,000,000.00	TOTAL		1,789,902,266.41	1,013,749,602.01	
		Note 12 - Proceeds from Internal Loans			
600,000,000.00	20007001/14030101	Commercial & Other Bank Loans	10,000,000,000.00		
1,000,000,000.00	20007001/14030112	CBN Support Facility for Health Sector [COVID-19]			
	20007001/14030113	SUBEB Loans	1,661,720,799.62	1,519,884,078.86	
7,000,000,000.00	20007001/14030114	National Housing Loans facility (Family Homes)			
	20007001/14030115	Covid 19 Intervention Loan	7,813,756,510.90	2,000,000,000.00	
	20007001/14030116	UBA Contract Financing Facility	3,007,180,457.14		
6,000,000,000.00	20007001/14030117	FGN Bridging Finance Loan	22,482,657,767.66	3,519,884,078.86	
14,600,000,000.00	TOTAL				
		Note 13 - Proceeds from Other Capital Receipts			





20007001/14020201	Local Gov't Contribution to Joint Projects		2,074,397,858.66	1,136,719,198.64
20007001/14020203	FCN Reimbursement on Capital Project		144,734,645.35	216,000,000.00
20007001/14020203	Local Gov't Contribution to Higher Education		1,950,776,863.44	2,057,278,135.08
TOTAL			4,169,909,367.45	3,409,997,333.72
Note 14 - Repayment of External Loans				
832,800,000.00	Foreign Principal - Treasury Bill (Long Term)		832,748,626.55	616,681,867.66
832,800,000.00	TOTAL		832,748,626.55	616,681,867.66
Note 15 - Repayment of Internal Loans				
20007001/22060105	Repayment: FGN Intervention on Education Project			772,312,281.37
20007001/22060201	Repayment: Domestic Loans/Interest/Discount-Short Term Loans		12,170,005,091.76	5,677,649,637.58
20007001/22060202	Bond Repayment		4,337,333,829.65	4,337,353,829.64
20007001/22060206	Repayment FGN Bailout to States		382,776,798.91	190,832,531.73
20007001/22060207	Repayment of CBN Loan		188,597,326.56	93,921,606.95
20007001/22060208	SUBEB Loan Repayment		593,738,161.02	
20007001/22060209	GROCOL - Bond Repayment		2,016,145,603.50	2,068,155,257.27
20007001/22060210	Repayment of CBN Budget Support Fund		929,448,706.58	762,835,897.05
20007001/22060212	Repayment of Health Care Intervention Loan		133,904,610.17	21,917,810.13
20007001/22060213	Deduction @ Source OAGF Software Upgrade		9,321,595.08	
20,857,700,000.00	TOTAL		20,761,271,723.23	13,924,978,851.72
Note 16 - BTL Receipts				
20007001/22085005	Retention			7,501,299.96
20007001/22080020	WHT to FIRS / GSIRS		1,135,934,713.67	825,707,990.98
20007001/22080030	VAT to FIRS		1,560,570,776.05	876,852,978.78
20007001/22080040	Union Deductions		26,260,000.00	575,849,766.15
20007001/22080050	Loan Deduction from Salary & Other Deduction for Payroll		3,574,815,731.72	2,087,280,905.54
20007001/22080060	Monthly Net Total Salary Control Accounts		27,584,226.60	
20007001/22080070	Returned Salary		32,626,882.17	78,532,396.14





20007001/22080080	Returned Pension	156,848.63	2,972,651.26
20007001/22080090	National Housing Fund (NHF) - Deduction	5,354,661.93	3,909,238.73
20007001/22080120	Refund of Deduction @ Source - CBN		224,931,488.95
20007001/22080130	Refund of Deduction @ Source - Bailout		449,862,977.86
20007001/22080140	Stamp Duty to FIRS / GSIRS	230,824,123.30	102,645,151.54
20007001/22080160	Return of Un presented Cheque		6,293,999.25
20007001/22080170	Returned of Covid-19 Allowance		3,651,000.00
20007001/22080180	Refund of Deduction @ Source - Health Care Intervention	287,602,306.05	
20007001/22080190	Vetting of Contract Fees	151,429,843.69	
20007001/22080200	APC Secretariat	86,800,000.00	
20007001/22080210	Refund of Deduction @ Source - CBN Budget Support		305,134,358.82
20007001/22080220	Refund of Deduction @ Source - Ecological Fund	818,805,102.36	
20007001/22080230	Refund of Deduction @ Source - Judgement Debt	10,435,840.75	
TOTAL		7,949,201,056.92	5,551,126,203.96
Note 17 - BTL Payments			
20007001/22080010	WHT Due to FIRS / GSIRS	1,330,328,632.59	725,696,500.31
20007001/22080020	VAT Due to FIRS	1,557,064,864.72	676,627,965.21
20007001/22080030	Union Dues Deductions from Salary	4,593,020.71	11,653,453.63
20007001/22080040	Loans Deduction from Salary	34,271,590.94	13,266,249.04
20007001/22080070	Returned Salary	105,055,604.87	21,534,080.80
20007001/22080080	Returned Pension	4,518,499.88	2,659,783.06
20007001/22080090	National Housing Fund (NHF) - Remittance	153,236.98	36,979,715.69
20007001/22060207	Deduction @ Source CBN		224,931,488.95
20007001/22020206	Deduction @ Source Bailout		449,862,977.95
20007001/22080140	Stamp Duty Due to FIRS / GSIRS	328,362,448.95	96,655,477.47
20007001/22080160	Returned of Covid-19 Allowance		3,510,000.00
20007001/22080170	Deduction @ Source Health Care Intervention	314,487,423.38	
20007001/22080190	Vetting of Contract Fees	151,798,869.09	
20007001/22080200	Deduction @ Source Ecological Fund Dduction	705,899,169.12	
20007001/22080201	Deduction @ Source Liquidation of Judgment Debt	10,435,840.75	
20007001/22000001	Imprest	666,482,673.00	-17,599,999.40





20007001/20000002	Personal Advance		11,969.75	11,700,000.00
20007001/20000003	Yankari Housing Loan		198,634.87	234,750.29
20007001/20000008	National Housing Fund (NHF)		277,556,934.44	213,540,154.84
20007001/20000009	Miscellaneous Payment		173,540,849.70	49,124,136.56
20007001/20000010	Overpayment			6,889,763.09
20007001/20000100	Transfer to Local Government Joint Fund - LGJF		1,081,000,000.00	
20007000/12010001	10% Withholding Tax on Rent		86,454,977.80	26,733,826.80
20007001/12010002	5% Withholding Tax on Contracts		459,584,635.59	46,943,401.56
20007001/12010003	5% Value Added Tax (VAT)		107,627,498.67	18,187,506.55
20007001/12010004	Withholding Tax on Contracts (PLC)		1,911,735.00	3,582,003.22
20007001/00000005	Stamp Duty		26,085,970.42	3,702,518.49
20007001/00000006	Local Govt Pension Board Multipurpose Coops Society		4,156,386.35	3,178,044.38
20007001/00000008	G20 Multipurpose Cooperative Society Ltd		2,932,576.25	3,415,325.45
20007001/00000009	Amara GMC Multipurpose Cooperatives Society		87,600.00	174,266.67
20007001/00000010	Treasury Staff Multipurpose Cooperative Society		34,574,406.65	32,619,586.72
20007001/00000011	ANFEA Multipurpose Cooperative Society savings		2,185,658.55	9,100,526.30
20007001/00000012	SON & MW Multipurpose cooperative savings Scheme		8,900,900.08	8,663,438.84
20007001/00000013	BOIR Multipurpose savings		4,903,891.56	5,502,223.72
20007001/00000015	Labour/Ashdene 500Housing Units Loan		13,329,765.22	19,209,428.99
20007001/00000016	Library Board Multipurpose Cooperative Society		1,525,564.15	1,676,225.03
20007001/00000017	GSADP Multipurpose Savings Scheme		872,200.00	36,168,960.94
20007001/00000018	Gombe State Medical Lab Multipurpose		26,765,955.13	20,868,040.93
20007001/00000017	GSCS Multipurpose Savings		20,750,860.00	17,052,772.64
20007001/00000020	Ministry of Education Multipurpose Savings		55,548,391.23	51,171,932.01
20007001/00000021	GSIPPC LTD		958,286.16	
20007001/00000022	Credit Direct Ltd		505,051,006.47	549,870,304.74
20007001/00000023	ANCOPS Welfare Scheme		4,235,187.58	4,963,482.05
20007001/00000024	State Audit Multipurpose Cooperative Society		277,000.01	1,041,446.65
20007001/00000025	NASU SUBEB		448,505.82	584,223.23
20007001/00000026	GOMSDOCS Multipurpose Cooperatives Society		32,525,000.00	32,660,000.00
20007001/00000027	Nigerian Society of Physiotherapy (NSI)		843,000.00	822,000.00





20007001/000000028	Sharia Court of Appael Staff Multipurpose Coops Society	2,002,333.77	1,225,542.20
20007001/000000032	FMBN Home Renovation Loan Scheme	314,070,958.12	236,134,108.36
20007001/000000033	Treasury Women Association Loan Scheme (TREWAG)	4,609,700.00	3,430,350.00
20007001/000000034	Gadam Community Development Association (GACDA)	1,996,918.79	6,937,510.44
20007001/000000035	Union Deductions Tertiary Institutions	1,024,769.40	69,987,050.05
20007001/000000036	Nigerian Medical & Dental Association	6,816,400.00	8,289,600.00
20007001/000000037	MWR Multipurpose Savings	72,486,800.00	77,294,000.00
20007001/000000039	Min For Local Govt Multipurpose	7,205,400.00	6,561,000.00
20007001/000000041	NUT Multipurpose Cooperative Savings Scheme	58,730,390.48	65,996,082.73
20007001/000000042	Radio & Television Multipurpose Savings Scheme	14,292,315.35	10,017,697.89
20007001/000000043	SAU Multipurpose Savings Scheme	3,482,412.68	4,278,231.22
20007001/000000044	TSC Multipurpose Multipurpose Cooperatives	4,654,871.83	3,816,091.35
20007001/000000045	Kugal Multipurpose Cooperatives Society	140,700.00	382,207.80
20007001/000000046	High Court of Justice Multipurpose	3,136,033.83	2,781,255.72
20007001/000000049	JSC Multipurpose Cooperative Society		2,386,400.00
20007001/000000049	S/Duties Multipurpose Cooperative Savings Scheme	25,980.00	110,890.00
20007001/000000061	A.A.F.U.N. Agric & Allied	9,488,577.72	10,140,106.95
20007001/000000062	A.U.P.C.R.E	11,943,785.50	9,493,408.50
20007001/000000063	ICP AN Contribution	34,000.00	44,750.00
20007001/000000064	Amalgamated Union		95,088.23
20007001/000000065	AMLS Association of Medical	5,166,400.00	5,640,899.96
20007001/000000066	Association of National Accountants of Nigeria (ANAN)	1,189,000.00	1,257,000.00
20007001/000000067	Association of Senior Civil Servant of Nigeria (ASCSN)	18,612,522.04	14,906,771.59
20007001/000000068	Deduction of 10% from Basic Salary	3,000,000.00	38,123,717.07
20007001/000000069	Estate Rent Deduction	643,738.17	888,745.94
20007001/000000070	GOFDA	154,800.00	180,709.00
20007001/000000071	Hotels & Personal S. Workers	758,868.64	582,775.91
20007001/000000072	Islamic Health Student Association	2,899,107.95	4,829,218.51
20007001/000000073	Islamic Medical Association Gombe	11,357,993.09	15,652,736.28
20007001/000000074	Judiciary Staff Union of Nigeria (JUSU)	15,581,667.19	9,821,761.36
20007001/000000075	M.H.W.U.N. Medical Health	45,276,335.28	42,460,357.47
20007001/000000076	Magistrate Union	584,584.60	678,031.17
20007001/000000077	Medical student Levy	2,951,000.00	3,690,400.00
20007001/000000078	N.A.N.M. National Association of Nursrs & Midwives	115,991,653.96	99,544,198.73





20007001/000000079	N.A.R.D National Ass of Residence Doctors		3,939,000.00	4,621,000.00
20007001/000000080	NASU (Library) Non Academic		1,009,683.35	521,805.71
20007001/000000081	NASU Non Academic		5,094,175.22	6,710,218.41
20007001/000000082	Nigerian Veterinary Medical Ass		600,000.00	560,000.00
20007001/000000083	N.C.S.U Nigerian Civil Service Union		46,831,324.45	32,712,435.41
20007001/000000084	NUCTSAS		2,693,466.89	2,291,556.51
20007001/000000085	Pharmaceuticals Society of Nigeria [PSN]		1,295,500.00	59,000.00
20007001/000000086	Parliamentary Staff Association		500,549.64	324,503.53
20007001/000000087	Printing workers		2,169,802.15	2,735,320.75
20007001/000000088	RATTAWU		2,865,348.79	6,027,374.53
20007001/000000090	NLC 10% Deduction		15,201,871.02	12,647,956.99
20007001/000000091	NLC Loan			3,348,333.34
20007001/000000092	Nigerian Union of Pensioners		31,734,016.72	32,291,643.20
20007001/000000094	Ass of Retired Permanent Secretaries		5,500,299.34	4,458,269.49
20007001/000000095	Radiographers Association Of Nigeria		1,263,245.78	1,482,000.00
20007001/000000096	SSG Office Cooperative Society		5,083,160.56	-2,260,433.33
20007001/000000097	Civil Service Commission Staff Multipurpose Cooperative Soc		5,873,829.00	4,322,540.00
20007001/000000098	APC SECRETARIAT		130,610,000.00	124,740,000.00
20007001/000000099	Iman Multipurpose Cooperative Society (IMCS)		21,448,897.42	1,305,500.00
20007001/000000100	Fauwabs Services Limited		30,065,482.34	
20007001/000000101	Nayinawa Enterprise Multipurpose Cooperative Limited		753,666.65	
20007001/000000102	Monthly PAYE Deduction		762,348,510.45	
TOTAL			9,965,489,070.59	4,421,715,702.37
Note 18 - Cash and Bank Balances				
20007001/31010101	Access Bank - FAAC Account		22,857,082.10	169,316,678.93
20007001/31010106	Access Bank - Salary		24,165.12	29,115.05
20007001/31010107	Access Bank - Bond Project Acct		8,210,064.56	9,110,064.56
20007001/31010109	Diamond Bank - VAT Account		500,000,640.54	640.54
20007001/31010110	Diamond Bank - Fertilizer		615.00	615.00
20007001/31010114	Ecobank - Operational		400,002,942.80	3,080.40
20007001/31010115	Fidelity Bank (FSB) - Ecological Account		34.21	33.87





20007001/31010119	GTB - FAAC Account		2,397,745.58	928,581.56
20007001/31010122	Jaiz Bank - IGR Account		200,099,854.00	4.00
20007001/31010124	Keystone (PHB) Bank - Operational Account		991,046,208.25	2,710,737,706.17
20007001/31010125	Polaris Bank - Motor Vehicle Loan Account		112,225,283.05	68,277,848.10
20007001/31010127	UBA - I.G.R.			889.00
20007001/31010128	UBA - TSA ACTIVE LIST ACCT		2,096,425.70	3,686,138.95
20007001/31010129	UBA - Joint Capital Project Account		46.60	120.36
20007001/31010130	UBA - TSA DORMANT LIST ACCT		1,040,254.54	570,951.33
20007001/31010100	UBA - Sec School Intervention Fund Account			585.55
20007001/31010133	Union Bank - Primary Education Intervention Account		53.75	53.75
20007001/31010134	Unity Bank - Fertilizer Account			36,570.33
20007001/31010138	Unity Bank - FAAC Account		32.46	139.96
20007001/31010139	Zenith Bank - Higher Education Account		400.00	2,999,900.00
20007001/31010140	Zenith Bank - H/Education II		-34,186.51	-34,186.51
20007001/31010143	Zenith Bank NNPC Acct		68,922,135.18	68,922,178.18
20007001/31010144	Polaris Bank - Operation Account		999,999,920.00	299,999,920.00
20007001/31010146	Diamond Bank- Police Reform Fund Account		6,195.88	6,195.88
20007001/31010147	Eco Bank - Special Edu Intervention Account			0.01
20007001/31010148	Jaiz Bank - Operational Account		389,999,904.00	4.00
20007001/31010149	Union Bank- ADRF Account		50,271.37	50,271.37
20007001/31010151	GTB VAT Account		250,412,402.82	16,833,277.47
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 - Loan Repayment Account		19,930.25	19,930.25
20007001/31010158	Polaris Bank Fertilizer Account		29,214,279.00	29,214,279.00
20007001/31010159	Sterling - Operation Account		200,008,261.82	110,403.60
20007001/31010160	UBA - FAAC A/C		865,862,229.85	925,771,757.35
20007001/31010161	UBA - Salary A/C		31,190,618.24	6,622,582.71
20007001/31010162	First Bank - Operation Account			804,678,310.89
20007001/31010163	Heritage Bank - Operation Account		105,991,549.07	211,506,756.26
20007001/31010164	Fidelity Bank - SUBEB Account		363,710,745.78	663,365,703.58





20007001/31010165	UBA - COVID 19 Support Account	1,079,077.58	12,555,562.30
20007001/31010166	Unity Bank - Operation Account	12,612,786.50	5,421,369.42
20007001/31010167	Unity Bank - SFTAS Capital Project Account	2,654,684,120.55	2,072,071,954.80
20007001/31010168	Access Bank - COVID 19 Support Account	77,111.86	7,111.86
20007001/31010169	FCMB - Operation Account		62,000,000.00
20007001/31010170	Union Bank - Operation Account	151,992,155.41	72,735.95
20007001/31010171	UBA - Gombe State Liability Account	3,803,091.61	2,001,639,614.44
20007001/31010172	Taj Bank - Operation Account	380,000,000.00	
20007001/31010173	Keystone - SUBEB Account	1,135,246,775.57	
20007001/31010174	UBA - Ecological Fund Account	263,043,828.08	
20007001/31010175	UBA - Operation Account	320,255,768.56	
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	2,000,000,000.01	1,330,404,999.79
20007001/31010208	Call Deposit - First Bank Plc	68,918,750.00	68,918,750.00
20007001/31010210	Call Deposit - Union Bank Plc		131,000,000.00
20007001/31010211	Call Deposit - Sterling Bank Plc	300,000,000.00	
11005001/31020102	Millennium Dev Goals (MDG's Of) - Skye Bank (Water Exit)		50,680,141.98
11005001/31020105	Millennium Development Goals(MDG) Access Bank	29,797.84	4,531,981.59
71001001/31020101	Ministry of Special Duties & Intergov'tal Aff. - Cash & Bank	15,000.00	
23004001/31020101	GMC- FCMB Revenue Account	53,515.51	
23004001/31020103	GMC- Unity Bank Revenue Account	88,485.08	
15001001/31020101	Ministry of Agriculture - Zenith Bank	1,500,000.00	
15001002/31020101	Cash & Bank - Gombe State Fertilizer Company	3,000,000.00	
20003001/31020102	Budget Office - Stanbic IBTC Capital Project Account	1,608,141.47	
20007003/31020100	ST Gombe Access Bank Operation Acct A/C NO		
0694956498		71,330,271.28	
20008001/31020109	UBA Revenue	47,433,868.34	314,716,948.78
20008001/31020113	Access Bank - Revenue Account	172,099,527.86	270,922,444.99
52102001/31020100	Gombe State Water Board Unity Bank Capital Proj Acct		
52103001/31020102	Water & sanitation ADB Account	175.29	
52103001/31020103	Water & Sanitation ADF Account	714,738.75	
53053001/31020101	Diamond Bank - Revenue Account	4,360,477.25	
53053001/31020102	Unity Bank Revenue Account	-351.00	-351.00
		25,738.60	25,738.60





54001001/31020101	Ministry of Rural Development - FCMB Operational Account				36,270,000.00
13001001/31020104	Ministry of Youth - Stanbic IBTC YESSO Account		1,174,949.12		
13055001/31010101	Cash Book - Comm & Social Dev.		5,665,611.46		
17003001/31020101	State Universal Basic Education - Unity Bank			-45.14	
17003001/31020102	SUBEB - Fidelity Bank - Salary Account			112,165.49	
17003001/31020104	SUBEB - Sterling Bank Matching Grant Acct		211,623,109.13		219,178,732.42
17003001/31020105	SUBEB - Zenith Bank Special Education Acct		36,730,286.61		1,560,549.59
17003001/31020107	SUBEB - Eco Bank Teachers Professional Dev Acct.		79,250,500.73		2,911,530.07
17003001/31020108	SUBEB - First Bank UNICEF Assited Funds Acct.		391,390.94		391,733.44
17003001/31020109	SUBEB - Sterling Bank 2% CPM Acct.		16,676.45		16,676.45
17003001/31020110	SUBEB - Fidelity Bank Matching Grant Acct		256,104,893.57		2,918,771,205.75
17003001/31020111	SUBEB - Keystone Bank Matching Grant Acct		715,074,131.14		
17003001/31020112	SUBEB/BESDA - Zenith Bank Advanced Account		92,863,448.89		
17003001/31020113	SUBEB/BESDA Zenith Bank Result Account		48,851,852.66		
66021001/31020101	Gombe State University - Cash & Bank		421,210,454.35		279,255,373.56
66018001/31020101	State Polytechnic Bajoga - FCMB Bank		351,463.46		136,679.21
21001001/31020102	MOH - GTB- Gombe Basic Health Care Provision Fund Acct		137,513.94		91,904,500.00
21001001/31020104	MOH/UBN- ANRIN Counterpart Project Account		18,100,755.43		
21001001/31020105	MOH/UBN- ANRIN Draw Down SPHCDA Account		22,116,680.13		
21001001/31020106	MOH/UBN- ANRIN Draw Down SPIU Account		174,524.94		
21003001/31020102	PHCDA - Stanbic IBTC VHW Accts (Belinda & Gates)		-129,155.41		-129,155.41
21016001/31020101	SHT - First Bank - Revenue Account		677,686.14		5,941,010.80
21016001/31020102	SHT - First Bank - Operational Account		3,907,617.21		333,068.31
35001001/31020101	Ministry of Environment - Sterling Bank Capital Project Accto		7,181,244.75		7,181,244.75
66001001/31020101	Ministry of Higher Education - Cash and Bank		-19.99		
34004001/31020101	Gombe State Road Maint. Agency - Zenith Bank 1014252111		1,628.86		1,628.86
66019001/31000102	College for Legal & Islamic Studies Nafad - Micro Fin Bank		2,112,598.54		2,501,723.30
66019001/31020102	College for Legal & Islamic Studies Nafada - First Bank Rev		3,543,900.45		5,714,221.50
66019001/31020102	College For Legal & Islamic Studies Nafada Union Bank Gombe				4,015.67
35002001/31020000	Taj Bank- Gombe Goes Green (3G)		4,100.00		
1103500300/30100101	Gombe State Joint Project Dev Agency - UBA Operations Acct		23,761,831.34		575,687,970.91
TOTAL			15,435,668,150.28		16,830,929,386.14





**NOTES TO STATEMENT OF ASSETS AND
LIABILITIES**



**GOMBE STATE GOVERNMENT
NOTE TO STATEMENT OF ASSETS AND LIABILITIES
FOR THE PERIOD ENDED 31/12/2021**

Description	Note	2021	2020
		Actual ₦	Actual ₦
Note 19 - Treasuries and Banks			
Central Accounts Cash Books		10,468,149,519.51	10,146,543,082.23
Fixed Deposits		2,693,458,525.01	1,874,863,524.79
MDAs Cash Book Balances		2,274,060,105.76	4,809,522,779.12
TOTAL		15,435,668,150.28	16,830,929,386.14
Note 20 - Investments			
20007001/31090101 Access Bank Plc		3,535,581.00	3,212,436.50
20007001/31090102 Aviation Development Company		10,250.00	10,250.00
20007001/31090103 Afriprint Nigeria Plc		38,725.00	38,725.00
20007001/31090104 A. G. Leventis Nigeria Plc		17,902.56	17,902.56
20007001/31090105 African Petroleum Plc		1,775,081.40	1,775,081.40
20007001/31090107 Baica Insurance Plc		12,812.50	12,812.50
20007001/31090108 Benue Cement Plc		8,334,767.00	7,942,351.90
20007001/31090109 Berger Pains Nigeria Plc		1,217,049.75	1,046,235.75
20007001/31090110 D. N. Mayer Plc		133,518.47	14,862.02
20007001/31090111 Dunlop Nigeria Plc		52,061.20	52,061.20
20007001/31090112 Evans Medical Plc		42,558.00	42,558.00
20007001/31090113 First Bank Plc		280,519.80	175,940.05
20007001/31090114 Foot Wears Ass. Man & Distribution Plc		7,380.00	7,380.00
20007001/31090115 Flour Mills Nigeria Plc		33,763,942.80	30,965,168.00
20007001/31090116 Fidelity/FSB Plc		3,905,087.85	3,859,145.64
20007001/31090117 FCMB (Fomer Fin Bank Nigeria) Plc		2,483,356.46	2,765,744.82
20007001/31090118 IPWA Nigeria Plc		7,995.00	7,995.00
20007001/31090119 Uniliver Nigeria Plc		519,274.00	497,786.80
20007001/31090120 Mobil Oil Nigeria Plc		700,416.00	700,416.00
20007001/31090121 National Salt Co. Plc		9,529,977.60	10,468,536.00
20007001/31090122 Nigeria Aviation Hand. Co. Plc		2,256,970.32	1,387,976.40
20007001/31090123 Niger Insurance Co.		34,708.60	34,708.60
20007001/31090124 Nigerian Ropes		152,243.68	152,243.68





20007001/31090125	Con Oil Plc	8,147,308.00	6,533,514.30
20007001/31090126	PZ Industries Plc	1,906,268.30	1,656,265.90
20007001/31090127	Royal Exchange Assurance	6,693,472.72	1,977,616.94
20007001/31090129	MRS Oil Nig. (Former Texaco) Plc	409,476.60	455,895.00
20007001/31090130	Total Nigeria Plc	3,684,205.70	2,158,390.00
20007001/31090131	UAC Nigeria Plc	10,268,246.00	7,836,293.00
20007001/31090132	Union Bank Plc	1,554,832.90	1,409,890.85
20007001/31090133	United Nigeria Textile Plc	171,535.10	171,535.10
20007001/31090134	UTC Nigeria Plc	63,774.00	63,774.00
20007001/31090135	Unity Bank Plc	22,927,908.06	27,173,816.96
20007001/31090137	Wiggings Teapes Nig. (WTN) Plc	13,145.50	13,145.50
20007001/31090138	U. B. A. Plc	2,505,360.00	2,708,920.50
20007001/31090139	Oando Plc	45,663.02	90,879.70
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	59,495,485.44
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	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	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	5,862,311.00
20007001/31090100	Salama Sted 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	1,383,750.00





20007001/31090100	N. N. D. C.		8,650,000.00	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	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		959,173.14	1,295,836.56
20007001/31090100	Diamond Bank		217,694.40	15,215.20
20007001/31090100	Lafarge WAPCO Plc		43,782,228.60	38,480,831.40
20007001/31090172	Afriland Properties Plc		9,025.50	9,025.50
20007001/31090173	Wapic Insurance Plc		45,430.56	32,450.40
20007001/31090174	UBA Capital Plc		714,819.60	340,080.84
TOTAL			838,958,846.01	660,284,056.91
Note 23 - 46010101 - Consolidated Revenue Fund				
Opening Balance			14,794,801,925.95	9,725,884,419.06
Add/(Less) Net Recurrent Surplus/(Deficit)			4,026,231,648.47	5,068,917,506.89
CLOSING BALANCE			10,768,570,277.48	14,794,801,925.95
Note 24 - 46010102 - Capital Development Fund				
Opening Balance			2,036,127,460.19	2,481,787,692.51
Add/(Less) Net Capital Surplus/(Deficit)			2,630,970,412.61	445,660,232.32
CLOSING BALANCE			4,667,097,872.80	2,036,127,460.19
Note 25 - Internal Loans - Principal				
20007001/41030103	Access Bank Bond		3,918,312,271.31	4,806,414,387.46
20007001/41030109	Access Bank Bond II ISPO		4,435,352,450.43	1,081,522,007.35
20007001/41030110	CBN Loan - Bailout to States		8,870,704,900.09	4,041,154,251.61
20007001/41030111	FGN Loan I		17,434,275,452.24	8,080,713,123.00
20007001/41030116	FGN Budget Support Facility			17,456,568,913.38
20007001/41030119	GTB TERM LOAN			7,303,224,907.37
20007001/41030120	GTB TERM LOAN 2			1,460,644,981.42
20007001/41030121	Fidelity SUBEB LOAN - Principal			397,150,228.69
20007001/41030122	Health Care Loan - UBA - Principal		1,974,233,848.89	2,000,000,000.00
20007001/41030100	3rd Bond GROCOL - Principal		6,604,563,035.70	7,675,062,413.99
20007001/41030124	SME Loan - Principal		2,000,000,000.00	2,000,000,000.00





20007001/41030125	UBA OD Facility - Principal		10,000,000,000.00	
20007001/41030125	Keystone Bank Term Loan I - SUBEB - Principal		543,059,273.24	
20007001/41030127	Keystone Bank Term Loan II - SUBEB - Principal		946,646,664.48	
20007001/41030128	UBA CFF - Principal		4,599,338,891.80	
20007001/41030121	FEDERAL MORTGAGE BANK		707,712,500.00	
TOTAL			62,034,199,288.18	57,010,167,714.27
Note 26 - Internal Loans - Interest				
20007001/41030101	Access Bank Term Loan - Interest		1,359,074,394.46	3,595,357,579.77
20007001/41030103	Access Bank Loan - Interest			131,426,520.84
20007001/41030110	CBN Loan - Bailout to State - Interest		3,788,478,460.19	4,371,273,985.57
20007001/41030111	FGN Loan I - Interest		7,571,393,676.36	8,744,162,252.36
20007001/41030117	GTB Term Loan - Interest			1,437,675,265.25
20007001/41030118	GTB Term Loan - Interest 2			287,535,053.29
20007001/41030119	CBN Budget Support - Interest		35,339,919,993.72	36,247,075,239.16
20007001/41030100	Fidelity SUBEB LOAN - Interest			7,969,349.33
20007001/41030100	3rd Bond GROCOI - Interest		3,164,107,058.81	4,109,753,284.02
20007001/41030122	Health Care Loan - URA - Interest		528,922,452.04	637,060,912.00
20007001/41030125	UBA OD Facility - Interest		393,094,109.04	
20007001/41030126	Keystone Bank Term Loan I SUBEB - Interest		22,718,668.12	
20007001/41030127	Keystone Bank Term Loan II SUBEB - Interest		61,523,178.97	
20007001/41030128	UBA CFF - Interest		475,995,489.78	
TOTAL			52,705,227,482.39	59,569,289,441.59
Note 27 - External Loans				
External Loan Schedule (USD)				
	Comm Based Agric & Rur Dev Prj		3,075,115.57	3,142,766.72
	Community and Social Dev		4,230,290.80	4,345,038.58
	Health System Fund		3,500,680.01	3,754,355.93
	HIV/AIDS		2,037,762.31	2,202,225.64
	FADAM II		4,826,690.03	5,024,653.59
	HSDP II		3,269,950.98	3,395,949.38
	Malaria Control		4,444,247.71	4,687,557.06
	National FADAMA III		3,321,439.74	3,438,442.94
	Malaria Cont Booster Add. Fin		1,805,321.96	1,858,018.46
	2nd HIV/AIDS		4,628,605.92	4,701,119.41
TOTAL			35,140,105.03	36,550,127.71





Exchange Rate		N412.99 to 1\$	N380 to 1\$
External Loan Schedule (NAIRA)			
Comm Based Agric & Rur Dev Prj		1,269,991,979.55	1,194,251,353.60
Community and Social Dev		1,747,067,797.49	1,651,114,660.40
Health System Fund		1,445,745,838.54	1,426,655,253.40
HIV/AIDS		841,575,456.41	836,845,743.20
FADAM II		1,993,374,715.49	1,909,368,364.20
HSDP II		1,350,457,055.23	1,290,460,764.40
Malaria Control		1,835,429,861.09	1,781,271,682.80
National FADAMA III		1,371,721,398.22	1,306,608,317.20
Malaria Cont Booster Add. Fin		745,579,914.39	706,047,014.80
2nd HIV/AIDS		1,911,567,957.36	1,786,425,375.80
TOTAL		14,512,511,973.77	13,889,048,529.80
Note 28 - Outstanding Pension & Gratuities			
20007001/41030115	Outstanding Pension & Gratuities 2015		1,484,891,137.17
20007001/41030116	Outstanding Pension & Gratuities 2016	1,676,601,162.44	1,702,033,939.34
20007001/41030117	Outstanding Pension & Gratuities 2017	1,740,596,650.63	1,740,596,650.63
20007001/41030118	Outstanding Pension & Gratuities 2018	2,264,106,343.70	2,264,106,348.70
20007001/41030119	Outstanding Pension & Gratuities 2019	1,455,781,519.48	1,455,781,519.48
20007001/41030120	Outstanding Pension & Gratuities 2020	1,098,534,657.16	1,098,534,657.16
20007001/41030121	Outstanding Pension & Gratuities 2021	2,230,426,082.51	
TOTAL		10,466,046,415.92	9,745,944,252.48
Note 29 - Outstanding Contractual Obligations			
20007001/41030110	Outstanding Contractual Obligation	13,566,643,921.21	15,732,025,317.43
TOTAL		13,566,643,921.21	15,732,025,317.43
Note 30 - Salary Arrears			
Salary Arrears - 2018 - 2019			296,332,497.86
20007001/41030102	Salary Arrears - 2020		22,704,704.35
TOTAL			319,037,202.21
Note 31 - Liability Over Assets			
20008001/33010100	Operating Liability Over Assets	152,445,670,235.46	155,605,228,400.87



Liability Over Assets:			
Opening Balance	155,605,228,400.87		82,539,638,267.55
Add/(Less) Net Movements:			
Internal Loan	-1,840,030,385.29		44,531,784,561.90
Foreign Loan	623,463,443.97		69,319,816.60
Investment	-178,674,789.10		(23,731,345.66)
Pension and Gratuities	720,102,163.44		9,745,944,252.48
Contractual Obligation	-2,165,381,396.22		15,732,025,317.43
Salary Areas	-319,037,202.21		319,037,202.21
Foreign Exchange Loss			2,691,210,328.36
CLAOSING BALANCE	152,445,670,235.46		155,605,228,400.87



**NOTES TO STATEMENT OF
CONSOLIDATED REVENUE FUND**



GOMBE STATE GOVERNMENT
NOTE TO STATEMENT OF CONSOLIDATED REVENUE
FOR THE PERIOD ENDED 31/12/2021

Actual Previous Year 2020	Actual Year 2021	Final Budget 2021	Initial/Original Budget 2021	Supplementary Budget 2021	% Variance on Final Budget 2021
20007001/1010001 Statutory Allocation from FAAC Federation Accounts	32,166,052,319.12	32,500,000,000.00	39,000,000,000.00		1.03%--
TOTAL	18,999,822,508.16	18,500,000,000.00	12,000,000,000.00		2.70%+
This represent Statutory Allocation from Federation Accounts					
Note 33 - Share of VAT from FAAC					
20007001/1010102 Share of VAT	18,999,822,508.16	18,500,000,000.00	12,000,000,000.00		2.70%+
TOTAL	18,999,822,508.16	18,500,000,000.00	12,000,000,000.00		2.70%+
This represent Share of VAT from FAAC					
Note 34 - Other Statutory Transfers					
20007001/1010003 Excess Crude	818,805,102.36	600,000,000.00	500,000,000.00		100.00%--
20007001/1010004 Ecological Fund	1,017,499,598.03	1,000,000,000.00	500,000,000.00		36.47%+
20007001/1010005 Budget Augmentation	183,325,847.48	1,200,000,000.00	1,200,000,000.00		1.75%+
20007001/1010008 Stabilization Fund	130,399,570.02	1,000,000,000.00	1,000,000,000.00		100.00%--
20007001/1010013 Exchange Rate Gain	1,040,203,935.39	500,000,000.00	500,000,000.00		81.67%--
20007001/1010015 Non Oil Excess Revenue	72,439,696.17	500,000,000.00	500,000,000.00		73.92%--
20007001/1010018 Share of Solid Minerals	9,803,837.28				108.04%+
20007001/1010019 Forex Equalization Fund	287,602,306.05				
20007001/1010021 Refund of Excess Bank Charges	10,435,840.75				
20007001/1010022 Refund of Health Care Loan					
20007001/1010022 Refund of Judgement Debt					
20007001/1010309 Other Recurrent Receipts	3,570,515,733.53	6,180,000,000.00	7,000,000,000.00		100.00%--
TOTAL	3,570,515,733.53	11,480,000,000.00	11,200,000,000.00		68.90%--
Note 35: 12010000 - Direct Taxes					
Gombe State House of Assembly		2,500,000.00			100.00%--
Office of the SSG	3,190,000.00		10,000,000.00		
Board of Internal Revenue	4,360,579,751.38	4,733,200,000.00	4,229,200,000.00		7.87%--
Ministry of Works and Transport	4,360,579,751.38	4,733,200,000.00	4,229,200,000.00		7.87%--
TOTAL	4,363,769,751.38	4,736,700,000.00	4,242,200,000.00		7.87%--
Note 36: 12020000 - Licenses					
Ministry of Agriculture					
329,881.11					





28,305,842.00	Board of Internal Revenue	135,019,724.00	112,100,000.00	98,000,000.00		20.45%+
329,881.11	Ministry of Commerce Trade and Industry					
1,142,300.00	Ministry of Works and Transport					
	Gombe State Water Board	60,000.00	2,000,000.00	2,000,000.00		97.00%+
	Ministry of Women Affairs		1,500,000.00			100.00%+
	Ministry of Education		5,000,000.00			100.00%+
	Gombe State Urban Planning and Development Board	46,947,600.00		2,000,000.00		
	Ministry Of Lands and Survey		2,000,000.00			100.00%+
	Ministry of Youth Development		600,000.00			100.00%+
	Ministry of Environment and Forest Resources		27,000,000.00	2,000,000.00		100.00%+
	Gombe Goes Green (3G)					
	Environmental Protection Agency (GOSEPA)		9,000,000.00			100.00%+
	Ministry of Education		8,500,000.00			100.00%+
31,320,023.11	TOTAL	185,732,324.00	178,650,000.00	113,450,000.00		3.96%+
	Note 37: 12040000 - Fees					
	Budget Monitoring and Price Intelligence Unit (Due Process)	363,198,048.53	403,500,000.00	3,500,000.00		9.99%+
6,614,250.00	Office of the Secretary to the State Govt	24,580,651.82	20,000,000.00	20,000,000.00		22.90%+
	Muslim Pilgrims Welfare Board		10,000,000.00	10,000,000.00		100.00%+
21,988.00	Christian Pilgrims Welfare Board		6,000,000.00	6,000,000.00		100.00%+
	Agency for Community and Social Development					
	Ministry of Information	1,745,602.50	13,500,000.00	13,500,000.00		87.07%+
550,000.00	Office of the Auditor General (State)	1,357,000.00	1,500,000.00	1,500,000.00		9.53%+
	Office of the Auditor General (LG)	15,000.00	2,500,000.00	4,000,000.00		99.40%+
	Civil Service Commission	18,000.00	1,500,000.00	1,500,000.00		98.80%+
3,090,000.00	Ministry of Agriculture	3,074,100.00	6,600,000.00	19,100,000.00		53.42%+
	Ministry of Animal Husbandry & Normadic Affairs		1,000,000.00			100.00%+
373,500.00	Ministry of Special Duties and Inter Govt Affrs		4,000,000.00	4,000,000.00		100.00%+
23,000.00	Fire Service					
	Office of the Accountant General	1,007,000.00	40,000,000.00	40,000,000.00		97.48%+
174,056,718.27	Board of Internal Revenue	177,003,227.75	181,000,000.00	229,000,000.00		2.21%+
5,022,700.00	Ministry of Commerce Trade & Industry	6,516,380.00	157,000,000.00	189,000,000.00		95.85%+
	Gombe State Property Development Company		2,000,000.00	2,000,000.00		100.00%+
230,400.00	Ministry of Science Technology and Innovation		8,600,000.00	4,600,000.00		100.00%+
4,406,625.00	Ministry of Works and Transport	24,806,500.00	1,000,000.00	14,000,000.00		2,380.65%+
120,500.00	Ministry of Water Resources Envir & Town Planning	20,000.00	3,100,000.00	3,100,000.00		99.35%+
423,800.00	Gombe State Water Board	1,783,600.00	24,200,000.00	26,200,000.00		92.63%+
1,939,575.00	Ministry of Housing & Urban Development			100,000,000.00		
95,481,336.25	Gombe State Urban Planning & Development Board	5,135,900.00	96,500,000.00	96,500,000.00		94.68%+
	Ministry of Rural Development	1,690,000.00	4,000,000.00	5,100,000.00		57.75%+
1,022,500.00	Ministry of Cooperatives	336,800.00				
31,144,078.61	Ministry of Lands and Survey	23,483,483.65	26,300,000.00	53,000,000.00		10.70%+
	Gombe Geographic Information System (GOGIS)	11,866,286.31	50,000,000.00	64,000,000.00		76.27%+





8,210,152.13	Office of the Surveyor General				26,400,000.00	26,500,000.00		76.49%+
7,578,555.66	Ministry of Justice		68,040,545.77	36,000,000.00	1,000,000.00	1,000,000.00		89.00%+
23,788,228.33	Judicial High Court		24,940,855.58	61,550,000.00	55,050,000.00	55,050,000.00		59.48%+
2,094,700.00	Sharia Court of Appeal		3,734,400.00	6,505,000.00	9,000,000.00	9,000,000.00		42.59%+
17,633,138.62	College of Legal & Islamic Studies Nafada		18,133,056.71	8,750,000.00	32,850,000.00	32,850,000.00		107.23%+
270,000.00	Ministry of Youth Development		1,065,900.00	595,000.00	1,295,000.00	1,295,000.00		79.14%+
5,429,230.00	Ministry of Women Affairs & Social Dev		390,000.00	3,060,000.00	3,000,000.00	3,000,000.00		87.25%+
	Ministry of Education		3,915,751.00	30,000,000.00	35,000,000.00	35,000,000.00		86.95%+
	State Universal Basic Education		49,000.00	5,000,000.00	5,000,000.00	5,000,000.00		100.00%+
15,503,544.01	State Polytechnic Bajoga		56,025,332.76	3,620,000.00	6,060,000.00	6,060,000.00		98.65%+
	College of Education Billiri			28,600,000.00	34,225,000.00	34,225,000.00		95.89%+
	Teachers Service Commission			2,000,000.00	2,000,000.00	2,000,000.00		100.00%+
222,834,165.00	Gombe State University		809,789,579.54	623,680,000.00	665,750,000.00	665,750,000.00		29.84%+
174,500.00	Gombe State University of Science and Tech, Kumo		420,063.00	150,000.00	220,000.00	220,000.00		180.04%+
	Ministry of Higher Education		223,000.00	18,500,000.00	32,000,000.00	32,000,000.00		98.79%+
2,800,000.00	Ministry of Health		4,718,500.00	18,000,000.00	21,000,000.00	21,000,000.00		73.79%+
2,715,780.00	School of Nursing		883,150.00	4,750,000.00	5,093,000.00	5,093,000.00		81.41%+
100,000.00	Traditional Medicine		157,000.00		500,000.00	500,000.00		
7,547,606.40	College of Health Technology		199,325,143.04	3,000,000.00	5,000,000.00	5,000,000.00		6,544.17%+
1,485,570.00	Ministry of Environment & forest Resources		7,802,000.00	2,500,000.00	16,000,000.00	16,000,000.00		212.08%+
	Gombe State Env. Protection Agency (GOSEPA)			3,500,000.00	18,500,000.00	18,500,000.00		100.00%+
	Gombe Goes Green (3G)							
	Ministry of Local Government and Chieftaincy Affairs				5,000,000.00	5,000,000.00		
658,975,081.28	TOTAL		1,874,954,752.96	1,952,960,000.00	1,902,643,000.00	1,902,643,000.00		3.99%+
	Note 38: 12050000 - Fines							
	Ministry of Special Duties		18,000.00	2,000,000.00	2,000,000.00	2,000,000.00		99.10%+
6,978,092.88	Board of Internal Revenue		9,799,413.00	20,000,000.00	10,000,000.00	10,000,000.00		51.00%+
	Ministry of Works and Transport			1,000,000.00				100.00%+
	Ministry of Water Resources		120,000.00	500,000.00	500,000.00	500,000.00		76.00%+
6,978,092.88	Gombe Water Board		9,799,413.00	20,000,000.00	10,000,000.00	10,000,000.00		51.00%+
5,000.00	State Urban Planning & Dev. Board		755,000.00	1,000,000.00	1,000,000.00	1,000,000.00		24.50%+
137,759.79	Ministry of Lands & Survey		62,000.00	14,000,000.00	2,000,000.00	2,000,000.00		99.56%+
12,796,251.88	High Court of Justice		3,038,510.00	34,500,000.00	41,000,000.00	41,000,000.00		91.19%+
6,500.00	Sharia Court of Appeal		5,700.00	3,500,000.00	2,000,000.00	2,000,000.00		99.84%+
	Ministry of Youth Empowerment			100,000.00	100,000.00	100,000.00		
	Ministry of Higher Education			4,000,000.00	4,000,000.00	4,000,000.00		100.00%+
	Ministry of Education			25,000,000.00				100.00%+
	College of Nursing			343,000.00				100.00%+
	College Health Technology			2,000,000.00				100.00%+
19,923,604.55	TOTAL		13,798,623.00	108,593,000.00	63,350,000.00	63,350,000.00		87.29%+
	Note 39: 12060000 - Sales							
	Gombe State House of Assembly			2,200,000.00	5,000,000.00	5,000,000.00		100.00%+





	Gombe State House of Assembly Service Commission				5,000,000.00		100.00%
	Ministry of Information			500,000.00			100.00%
	Establishment and Service Matters Bureau			300,000.00			100.00%
	Office of The Auditor General-LG			1,500,000.00			100.00%
229,100.00	Civil Service Commission	722,500.00		20,100,000.00	20,100,000.00		96.41%
	Ministry of Work and Transport	401,000.00		22,000,000.00	20,000,000.00		98.18%
43,150,500.00	Gombe State Independent Electoral Comm.	850,000.00		9,000,000.00	9,000,000.00		90.56%
43,150,500.00	Local Government Service Commission	850,000.00		9,000,000.00	9,000,000.00		90.56%
967,452,400.00	Ministry of Agriculture	2,163,477.30		1,538,100,000.00	1,536,600,000.00		99.86%
	Gombe State Agricultural Supply Company (GOSAC)	5,000.00		17,000,000.00	26,000,000.00		100.00%
	Ministry of Finance	37,495,839.75		55,000,000.00	55,000,000.00		31.83%
82,145,852.00	Office of the Accountant General	5,378,750.00		16,000,000.00	27,000,000.00		66.38%
	Board of Internal Revenue			20,500,000.00	20,000,000.00		100.00%
16,388,940.00	Gombe State Property Development Company	21,652,195.00		3,000,000.00	13,500,000.00		621.74%+
	Gombe State Water Board	565,425.00		200,000.00	100,000.00		182.71%+
	Office of the Surveyor General	1,919,500.00			5,000,000.00		
2,081,455.99	Ministry of Lands and Survey	4,850,203.40		10,000,000.00			51.50%
	Gombe Geographic Information System (GOGIS)	4,547,263.86		2,000,000.00	2,000,000.00		127.36%+
	Ministry of Rural Com. Development and Cooperative			2,000,000.00			100.00%
428,300.00	Judicial Service Commission	65,200.00		7,700,000.00	7,700,000.00		99.15%
35,000.00	High Court of Justice	49,000.00		1,000,000.00	1,000,000.00		95.10%
	Sharia Court of Appeal			495,000.00			100.00%
1,225,500.00	College of Legal & Islamic Studies Nafada	1,239,000.00		1,500,000.00	4,500,000.00		17.40%
	Ministry of Youth Development			100,000.00	100,000.00		100.00%
	Ministry of Women Affairs	4,000.00			1,600,000.00		
17,000.00	Ministry of Education	114,000.00		5,000,000.00	5,000,000.00		97.72%
	State Polytechnic Bajoga			1,040,000.00	3,520,000.00		100.00%
448,500.00	College of Education Billiri	1,500.00		1,800,000.00	1,500,000.00		99.92%
448,500.00	Teachers Service Commission	12,400.00		890,000.00	870,000.00		98.61%
	Gombe State University	12,400.00		890,000.00	870,000.00		98.61%
210,000.00	Gombe State University for Science and Tech. Kumo	10,000.00		20,000.00	10,000.00		100.00%
	Scholarship Board			5,000,000.00	5,000,000.00		99.80%
	Ministry of Higher Education			7,000,000.00	2,000,000.00		100.00%
	Ministry of Health			2,000,000.00	2,000,000.00		100.00%
200.00	School of Nursing	300,000.00		500,000.00	1,000,000.00		100.00%
	Gombe State Traditional Medicine Board				4,000,000.00		
	College of Health Technology						
	Ministry of Environment and Forest Resource	794,500.00			9,500,000.00		
1,101,180,852.99	TOTAL	68,973,179.31		1,774,495,000.00	1,851,740,000.00		96.11%
	Note 40: 12070000 - Earnings						
100,000.00	Ministry of Information	60,000.00		6,000,000.00	4,000,000.00		99.00%
22,367,433.55	Gombe Media Corporation	18,151,146.48		40,000,000.00	40,000,000.00		54.62%





1,307,363.63	Ministry of Agriculture	19,500.00	5,500,000.00	500,000.00			99.65%
5,158,872.00	Office of the Accountant General	7,312,352.26	263,000,000.00	203,000,000.00			97.22%
26,387,700.00	Board of Internal Revenue	12,701,175.00	52,500,000.00	9,500,000.00			75.81%
19,533,183.00	Ministry of Commerce Trade Industry Tourism	3,154,000.00	285,000,000.00	263,000,000.00			98.89%
171,280.00	Ministry of Science Technology and Innovation	10,750,375.80	25,400,000.00	20,000,000.00			100.00%
129,000.00	Ministry of Works	3,245,755.89	272,000,000.00	259,000,000.00			96.05%
21,575,933.00	Ministry of Lands and Survey	9,651,977.00	6,800,000.00	1,300,000.00			97.40%
60,000.00	Ministry of Water Resources	699,400.00	52,500,000.00	40,000,000.00			100.00%
73,400.00	Gombe State Water Board	30,500.00	100,000,000.00	500,000.00			81.62%
	Ministry of Housing & Transport	13,000.00	2,500,000.00	500,000.00			99.30%
	Gombe State Urban Planning Dev. Board		4,100,000.00				98.78%
	Ministry of Rural Com. Development and Cooperatives						100.00%
	High Court of Justice						
	Sharia Court od Appeal		500,000.00	500,000.00			100.00%
	College of Legal and Islamic Studies Nafada		25,100,000.00				100.00%
	Ministry of Youth and Sport Development		200,000.00	100,000.00			100.00%
	Gombe State Agency For Com, and Social Development		100,000.00				100.00%
1,686,700.00	Ministry of Women Affairs	1,802,500.00	6,150,000.00	4,560,000.00			70.69%
	Teachers Service Commission						
	State Polytechnic Bajoga		5,920,000.00	1,000,000.00			100.00%
120,000.00	College of Education Billiri	1,039,000.00	300,000.00	100,000.00			246.33%
	Gombe State University for Science and Technology		60,000.00				100.00%
	Sports Commission		5,000,000.00	5,000,000.00			96.70%
	Ministry of Health		6,500,000.00	2,500,000.00			91.54%
	College of Nursing Gombe		1,000,000.00				100.00%
	College of Health Technology Kaltungo		4,000,000.00				100.00%
100,000.00	Traditional Medicine Board	157,000.00		500,000.00			
9,313,875.00	Ministry of Environment and Forest Resources	600,000.00	2,000,000.00	5,000,000.00			70.00%
	Gombe State Environmental Protection Agency (GOSEPA)		6,000,000.00				100.00%
	Gombe Goes Green (3G)						
	Ministry of Local Government and Chieftancy affairs		5,000,000.00				100.00%
108,084,740.18	TOTAL	70,132,182.43	1,402,115,000.00	880,560,000.00			95.00%
	Note 41: 12080000 - Rent on Gov't Property						
8,266,675.85	Gombe State Property Development Company	6,317,371.20	1,500,000.00				100.00%
	Office of the Accountant General	570,000.00	10,000,000.00				94.30%
9,205,379.93	TOTAL	8,828,075.46	12,800,000.00	2,500,000.00			31.03%
	Note 42: 12090000 - Rent on Gov't Lands						
76,628,243.83	Ministry of Lands and Survey	149,469,300.50	166,700,000.00	250,000,000.00			10.34%
	Gombe Geographic information System (GOGIS)		10,000,000.00				100.00%
938,704.08	Gombe State University	1,269,537.48	1,500,000.00	1,500,000.00			15.36%





76,628,243.83	College of Education Billiri	671,166.78	1,300,000.00	1,000,000.00	48.37%+
TOTAL		149,469,300.50	178,200,000.00	250,000,000.00	16.12%+
Notes 43: 12100000 - Repayments					
544,000.00	Ministry of Agriculture		12,000,000.00	12,000,000.00	100.00%+
84,222,144.88	Office of the Accountant General	48,297,114.38	75,000,000.00	50,000,000.00	35.60%+
138,826.61	Ministry of Lands	8,611,095.56		20,000,000.00	
84,904,971.49	TOTAL	56,908,209.94	87,000,000.00	82,000,000.00	34.59%+
Note 44: 12110000 - Investment Income					
	Office of the Accountant General		30,000,000.00	30,000,000.00	100.00%+
TOTAL			30,000,000.00	30,000,000.00	100.00%+
Note 45: 12120000 - Interest					
240,647,728.37	Office of the Accountant General	93,392,568.17	192,000,000.00	46,400,000.00	51.36%+
240,647,728.37	TOTAL	93,392,568.17	192,000,000.00	46,400,000.00	51.36%+
Note 46: 121300 - Re-Imbursement					
	Office of the Accountant General		134,200,000.00		100.00%+
2,551,814,129.62	TOTAL	2,943,152,034.46	4,034,100,000.00	4,500,000,000.00	27.04%+
Note 47: 12140000 - Miscellaneous					
12,454,550.00	Ministry of Agriculture	28,493.27		5,500,000.00	
80,541,785.69	Office of the Accountant General	160,791,500.01		25,070,000.00	
2,551,814,129.62	Board of Internal Revenue	2,943,152,034.46	3,899,900,000.00	4,500,000,000.00	24.53%+
1,000.00	High Court	3,000.00	500,000.00		99.40%+
2,141,000.00	College of Legal and Islamic Studies Nafada	6,510,500.00	3,000,000.00	1,000,000.00	117.02%+
	College of Education Billiri	827,993.21	300,000.00		176.00%+
	School of Health Technology	23,468.92			
29,016,322.19	Gombe State University	25,999,567.17	90,000,000.00	90,000,000.00	71.11%+
124,154,657.88	TOTAL	194,184,522.58	93,900,000.00	121,670,000.00	106.80%+
Note 48: BTL Receipts					
7,501,299.96	20007001/22085005 Retention				
825,707,990.98	20007001/22080020 WHT to FIRS / GSIRS	1,135,934,713.67			
876,852,978.78	20007001/22080030 VAT to FIRS	1,560,570,776.05			
575,849,766.15	20007001/22080040 Union Deductions	26,260,000.00			
2,087,280,905.54	20007001/22080050 Loan Deduction from Salary & Other Deduction for Payroll	3,574,815,731.72			
	20007001/22080060 Monthly Net Total Salary Control Accounts	27,584,226.60			
78,532,396.14	20007001/22080070 Returned Salary	32,626,882.17			
2,972,651.26	20007001/22080080 Returned Pension	156,848.63			





3,909,238.73	20007001/22080090	National Housing Fund (NHF) - Deduction	5,354,661.93						
224,931,488.95	20007001/22080120	Refund of Deduction @ Source - CBN							
449,862,977.86	20007001/22080130	Refund of Deduction @ Source - Bailout							
102,645,151.54	20007001/22080140	Stamp Duty to FIRS / GSIRS	230,824,123.30						
6,293,999.25	20007001/22080160	Return of Un-presented Cheque							
3,651,000.00	20007001/22080170	Returned of Covid-19 Allowance							
	20007001/22080180	Refund of Deduction @ Source - Health Care Intervention	287,602,306.05						
	20007001/22080190	Vetting of Contract Fees	151,429,843.69						
	20007001/22080200	APC Secretariat	86,800,000.00						
305,134,358.82	20007001/22080210	Refund of Deduction @ Source - CBN Budget Support							
	20007001/22080220	Refund of Deduction @ Source - Ecological Fund	818,805,102.36						
	20007001/22080230	Refund of Deduction @ Source - Judgement Debt	10,435,840.75						
5,551,126,203.96	TOTAL		7,949,201,056.92						
	Nota 40 - Personnel Costs								
92,733,519.57	Office of the Executive Governor		119,361,310.91		120,936,632.00		116,526,632.00		1.30%+
24,220,980.52	Deputy Governor's Office		30,963,134.65		31,460,000.00		29,400,000.00		1.58%+
	State Emergency Management Agency (SEMA)				60,000.00		2,600,000.00		100.00%+
	Directorate of Research Documentation and ICT				850,000.00		850,000.00		100.00%+
443,140,870.43	Office of the Secretary to the State Gov't		550,488,749.69		556,498,600.00		359,883,600.00		1.08%+
74,939,985.59	Min. of Special Duties and Intergov. Affairs		91,671,054.52		91,975,620.00		95,454,800.00		0.33%+
4,805,019.84	Gombe State Agency For the Control of Aids		6,238,972.83		6,423,000.00		5,823,000.00		2.87%+
329,196,405.69	Estabs and Service Matters Bureau		390,186,896.28		401,046,900.00		409,374,400.00		2.71%+
	Gombe Bureau of Public Service Reform				1,400,000.00		1,600,000.00		100.00%+
	Gombe State Pension Bureau				350,000.00		500,000.00		100.00%+
10,647,906.28	Local Government Pension Board		12,522,228.96		12,850,000.00		12,450,000.00		2.55%+
5,258,226.17	Muslim Pilgrim Welfare Board		7,253,876.92		7,376,700.00		7,876,700.00		1.67%+
2,103,284.82	Christian Pilgrim Welfare Board		2,623,228.92		2,857,000.00		2,320,000.00		8.18%+
4,596,981.27	Ministry of Internal Security and Ethical Orientation		8,427,454.31		9,192,000.00		6,030,000.00		8.32%+
198,663,510.74	Gombe State House of Assembly		212,555,936.81		215,768,600.00		394,800,600.00		1.49%+
26,731,158.60	Gombe State House of Assembly Service Comm.		76,262,684.68		78,228,936.00		151,385,936.00		2.51%+
86,391,692.38	Ministry of Information and Orientation		106,780,262.54		107,684,200.00		113,733,500.00		0.84%+
147,822,609.90	Gombe State Media Corporation		161,712,372.56		162,513,500.00		160,083,000.00		0.49%+
3,572,793.67	Gombe Printing and Publishing Company		4,178,573.43		4,650,000.00		5,150,000.00		10.14%+
	Office of the Head of Civil Service				3,100,000.00		3,100,000.00		100.00%+
326,541,209.51	Service Welfare Department		336,485,066.57		360,264,600.00		376,734,900.00		6.60%+
127,719,741.48	Office of the State Auditor General		155,976,176.49		157,554,600.00		181,620,100.00		1.00%+
55,239,534.57	Civil Service Commission		70,980,178.56		71,710,000.00		81,200,000.00		1.02%+





33,176,739.85	Gombe State Independent Electoral Commission	52,489,742.82	53,544,400.00	32,870,500.00	1.97%+
54,804,266.66	Office of the Auditor General - Local Government	63,381,012.69	64,087,500.00	74,895,500.00	1.10%+
22,961,049.76	Local Government Service Commission	39,527,121.72	43,320,000.00	37,120,000.00	8.76%+
430,878,091.93	Ministry of Agriculture	468,564,470.56	470,026,100.00	513,450,000.00	0.31%+
159,664,201.69	Gombe State Agric Devt Programme (GSADPP)	163,873,248.00	166,055,000.00	196,702,000.00	1.31%+
	Gombe State Agricultural Supply Company (GOSAC)		2,700,000.00	2,700,000.00	100.00%+
78,210,483.06	Ministry of Finance and Economic Development	89,523,983.05	89,820,000.00	99,200,000.00	0.33%+
	Debt Management Department		7,000.00	2,800,000.00	100.00%+
28,949,617.84	Budget Planning and Development Partner Coordination Office	36,096,300.40	37,160,099.00	39,203,900.00	2.86%+
262,400,946.97	Office of the Accountant General	299,662,966.68	301,687,800.00	366,265,000.00	0.67%+
50,670,299.08	Board of Internal Revenue Services	82,793,605.60	83,207,400.00	68,400,200.00	0.50%+
52,389,277.85	Ministry of Commerce Trade & Industry	67,543,223.50	68,690,500.00	63,270,500.00	1.67%+
59,204,183.14	Investment & Property Development Company		1,500,000.00	105,800,000.00	100.00%+
10,254,369.21	Gombe State Investment Promotion Agency	63,988,355.77	64,540,000.00	3,100,000.00	0.85%+
	Gombe State Enterprise Dev. and Promotion Agency	12,658,839.18	13,400,000.00	14,300,000.00	5.53%+
	Gombe Revenue Optimisation Company LTD (GROCOL)		560,000.00	650,000.00	100.00%+
33,371,062.19	Ministry of Science Technology and Innovation	45,569,491.91	45,878,100.00	43,322,500.00	0.67%+
20,844,671.84	Ministry of Energy and Mineral Resources	26,676,710.35	27,158,000.00	26,008,000.00	1.77%+
	Gombe State Energy and Minerals Dev. Agency		1,100,000.00	1,100,000.00	100.00%+
121,575,192.29	Ministry of Works & Transport	175,112,640.01	175,912,500.00	199,007,500.00	0.45%+
5,999,641.14	State Road Maintenance Agency	8,312,914.13	8,830,300.00	7,578,300.00	5.86%+
1.00	Ministry of Culture and Tourism				
24,721,669.08	Bureau of Statistics	29,926,398.33	31,776,600.00	30,496,600.00	5.82%+
115,259,757.21	Ministry of Water Resources	133,756,718.50	135,164,000.00	149,170,000.00	1.04%+
240,101,878.26	Gombe State Water Board	307,420,972.77	308,227,000.00	275,900,000.00	0.26%+
	Rural Water Supply and San. Agency (RUWASSA)		2,300,000.00	2,300,000.00	100.00%+
	Gombe State Agency for Rural Development		700,000.00	700,000.00	100.00%+
139,297,831.60	Ministry of Housing and Urban Development	141,502,026.38	142,723,500.00	195,092,500.00	0.86%+
4,577,676.40	Gombe State Housing Corporation	6,286,983.46	6,441,400.00	4,930,700.00	2.40%+
43,977,011.33	Gombe State Urban Planning & Development Board	55,279,909.16	55,925,000.00	48,160,000.00	1.15%+
28,111,540.90	Ministry of Lands and Survey	33,868,178.25	34,462,000.00	39,612,000.00	1.72%+
35,049,333.75	Office of the Surveyor General of the State	42,850,609.82	43,823,500.00	53,175,000.00	2.22%+
	Gombe State Geographic Information System (GOGIS)		639,000.00	38,900,000.00	100.00%+
95,589,275.40	Judicial Service Commission	124,858,695.78	126,343,100.00	125,218,100.00	1.17%+
232,560,514.84	Ministry of Justice	240,615,512.51	247,191,008.00	236,681,008.00	2.66%+
260,340,254.13	College of Legal & Islamic Studies Nafada	222,987,177.44	223,100,000.00	287,800,000.00	0.05%+
1,373,456,768.20	Judiciary - High Court of Justice	1,497,615,152.50	1,501,064,900.00	1,561,064,900.00	0.32%+
148,123,076.80	Sharia Court of Appeal	177,669,303.79	179,610,000.00	224,150,000.00	1.08%+
36,945,130.06	Ministry of Youth Empowerment & Poverty All	53,350,092.56	53,725,240.00	50,775,000.00	0.70%+
108,293,813.65	Ministry of Women Affairs & Social Dev.	131,853,511.37	132,862,500.00	126,814,000.00	0.76%+
	Agency for Social Development Programmes		1,800,000.00	2,750,000.00	100.00%+
2,963,824,618.31	Ministry of Education	3,472,011,578.74	3,475,894,995.00	2,966,719,000.00	0.11%+





72,679,053.45	State Universal Basic Education Board	104,737,694.57	105,358,650.00	84,214,850.00	0.59%+
22,135,439.57	Gombe State Library Board	26,818,948.53	29,052,500.00	30,016,500.00	7.69%+
66,833,987.90	Adult and Non-Forma Education	77,924,414.36	80,915,000.00	81,816,000.00	3.70%+
31,227,485.40	Teachers Service Commission	46,399,124.12	46,750,000.00	43,750,000.00	0.75%+
367,623,869.76	State Polytechnic Bajoga	275,047,251.16	275,310,000.00	403,200,000.00	0.10%+
454,465,363.03	College of Education Billiri	319,789,276.51	322,100,000.00	550,000,000.00	0.72%+
2,263,796,683.24	Gombe State University	3,038,126,728.02	3,041,275,000.00	3,567,125,000.00	0.10%+
53,092,893.31	Gombe State University of Science and Tech Kumo	61,849,695.81	63,800,000.00	214,800,000.00	3.06%+
12,818,959.57	Scholarship Board	16,566,122.50	18,645,200.00	18,525,200.00	11.15%+
7,103,685.39	Ministry of Higher Education	5,849,799.52	7,829,000.00	10,829,000.00	25.28%+
5,022,386,091.61	Ministry of Health	5,629,509,791.96	5,633,797,740.00	5,611,872,000.00	0.08%+
10,023,089.96	Primary Health Care Development Agency	13,726,478.28	14,560,500.00	12,450,500.00	5.73%+
116,080,856.21	School of Nursing	111,184,162.51	111,200,000.00	155,000,000.00	0.01%+
405,912.81	Gombe Traditional Medicine Board	463,121.34	751,200.00	1,443,200.00	38.35%+
418,926,486.95	College of Health Technology Kaltungo	312,987,800.48	315,800,000.00	440,000,000.00	0.89%+
	Gombe State Hospital Management Board		2,900,000.00	3,200,000.00	100.00%+
	Gombe State Contributory Health Care Scheme (GOHealth)		1,900,000.00		100.00%+
200,076,264.49	Ministry of Environment and Forest Resources	212,481,311.94	213,557,000.00	188,749,000.00	0.50%+
	Gombe State Environmental Protection Agency (GOSEPA)		400,000.00	5,000,000.00	100.00%+
36,973,633.57	Sports Commission	49,362,472.72	50,192,000.00	58,072,000.00	1.65%+
144,222,367.63	Gombe United	144,071,903.32	146,000,000.00	185,000,000.00	1.32%+
	Fiscal Responsibility Agency		14,900,000.00	14,900,000.00	100.00%+
52,034,470.14	Ministry of Local Government & Chieftancy Affairs	66,745,905.32	68,980,000.00	74,380,000.00	3.24%+
	Gombe State Local Government Eco. Planning Bureau		1,800,000.00	1,800,000.00	100.00%+
	Gombe State Joint Project Development Agency		1,100,000.00	1,600,000.00	100.00%+
	Gombe Security Traffic & environmental Corp (G-TEC)				
18,775,897,213.68	TOTAL	21,437,746,490.73	21,619,794,620.00	22,764,670,626.00	0.84%+
	Note 50 - Contrib. to Pension				
85,290,018.89	11035001/21020301 Gratuity	1,112,781,329.07	1,116,000,000.00	500,000,000.00	0.29%+
3,527,766,977.64	11035001/21020302 Pension	4,217,017,879.70	4,218,000,000.00	3,500,000,000.00	0.02%+
	11035001/22010103 Death Benefits	469,929,010.55	470,000,000.00		0.02%+
168,866,526.72	20007001/21020202 7.5% Contributory Pension Scheme	53,328,945.85	53,400,000.00	10,000,000.00	0.13%+
	21102002/21030108 State Contributory Health Insurance Scheme	770,081,417.73	771,000,000.00	3,000,000.00	0.12%+
	12003001/21020304 Severance Gratuity		50,000.00		100.00%+
	66020001/21020202 7.5% Contributory Pension Scheme	21,027,472.96	21,100,000.00	33,000,000.00	0.34%+
	66021001/22010101 Gratuity	3,911,486.43	4,000,000.00		2.21%+
	66021001/22020202 7.5% Contributory Pension Scheme	72,536,894.54	73,400,000.00	70,000,000.00	1.18%+





3,781,923,523.25	21016001/22020202 Contribution Pension	47,000,000.00	6,720,614,436.83	6,775,950,000.00	4,116,000,000.00	100.00%+
TOTAL						0.79%+
	Note 51 - 220200 - Overhead Cost					
2,264,243,765.55	Office of the Executive Governor	3,555,479,100.00	3,546,505,953.48	3,555,479,100.00	3,270,450,000.00	0.25%+
111,257,319.00	Deputy Governor's Office	136,150,000.00	133,540,500.00	136,150,000.00	255,500,000.00	1.92%+
11,852,407.60	Sustainable Development Goals (SDGs) Office	5,908,800.00	4,924,500.00	5,908,800.00	12,850,000.00	16.66%+
3,590,000.00	State Emergency Management Agency (SEMA)	8,830,000.00	3,767,000.00	8,830,000.00	25,100,000.00	57.34%+
4,793,896.74	Budget Monitoring & Price Intelligence Unit (Due Process)	75,030,000.00	71,863,098.40	75,030,000.00	13,050,000.00	4.22%+
1,250,713,256.33	Directorate of Research Documentation and ICT	6,950,000.00	3,243,784,094.12	6,950,000.00	52,950,000.00	100.00%+
17,133,586.23	Office of the Secretary to the State Gov't	3,244,805,000.00	14,511,000.00	3,244,805,000.00	685,250,000.00	0.03%+
9,890,000.00	Ministry of Special Duties and Intergov. Affairs	15,450,000.00	7,795,000.00	15,450,000.00	31,350,000.00	6.08%+
2,998,078.06	Fire Service	8,400,000.00	2,996,005.15	8,400,000.00	26,200,000.00	7.20%+
12,477,000.00	Gombe State Agency For the Control of Aids	4,610,000.00	26,266,499.27	4,610,000.00	33,350,000.00	35.01%+
2,834,000.00	Estabs and Service Matters Bureau	27,430,000.00	983,933.03	27,430,000.00	35,000,000.00	4.24%+
6,549,000.00	Gombe Bureau of Public Service Reform	3,310,000.00	5,137,374.41	3,310,000.00	25,600,000.00	70.27%+
5,999,839.75	Gombe State Pension Bureau	8,000,000.00	6,000,000.00	8,000,000.00	8,000,000.00	11.73%+
12,099,100.00	Local Government Pension Board	6,720,000.00	13,730,350.00	6,720,000.00	24,000,000.00	10.71%+
13,007,021.66	Muslim Pilgrim Welfare Board	15,170,000.00	17,998,332.12	15,170,000.00	672,000,000.00	9.49%+
3,585,000.00	Christian Pilgrim Welfare Board	19,063,000.00	3,595,000.00	19,063,000.00	192,950,000.00	5.58%+
36,984,614.70	Directorate of Protocol	4,480,000.00	26,356,411.00	4,480,000.00	17,700,000.00	19.75%+
806,383,451.63	Ministry of Internal Security and Ethical Orientation	28,968,000.00	862,697,951.63	28,968,000.00	100,900,000.00	9.02%+
5,996,800.00	Gombe State House of Assembly	865,994,000.00	17,147,673.75	865,994,000.00	1,433,500,000.00	0.38%+
30,127,125.07	Gombe State House of Assembly Service Comm.	18,409,000.00	47,279,000.10	18,409,000.00	32,500,000.00	6.85%+
29,656,866.03	Ministry of Information and Orientation	49,496,005.00	42,703,711.36	49,496,005.00	219,900,000.00	4.48%+
644,000.00	Gombe State Media Corporation	44,650,000.00	610,000.00	44,650,000.00	50,900,000.00	4.36%+
32,193,023.08	Gombe Printing and Publishing Company	995,000.00	30,387,000.00	995,000.00	6,300,000.00	38.69%+
227,030,185.82	Office of the Head of Civil Service	32,049,300.00	277,417,403.78	32,049,300.00	128,000,000.00	5.19%+
11,990,036.86	Service Welfare Department	18,600,000.00	15,315,036.86	18,600,000.00	18,600,000.00	100.00%+
2,777,000.00	Office of the State Auditor General	279,160,000.00	7,288,659.97	279,160,000.00	305,900,000.00	0.62%+
19,914,974.25	Civil Service Commission	16,750,000.00	22,753,785.00	16,750,000.00	44,500,000.00	8.57%+
500,000.00	Gombe State Independent Electoral Commission	8,777,000.00	1,187,700,333.28	8,777,000.00	17,850,000.00	16.96%+
22,188,929.00	Office of the Auditor General - Local Government	23,774,000.00	38,815,748.39	23,774,000.00	24,150,000.00	4.29%+
5,996,900.00	Local Government Service Commission	2,900,000.00	6,058,000.00	2,900,000.00	28,600,000.00	100.00%+
711,182,270.09	Ministry of Agriculture	41,834,000.00	2,975,615,146.67	41,834,000.00	92,400,000.00	7.21%+
3,000.00	Gombe State Agric Development Programme (GSADP)	6,706,000.00	7,250,000.00	6,706,000.00	26,100,000.00	9.66%+
61,928,650.00	Gombe State Agricultural Supply Company (GOSAC)	12,900,000.00	91,461,043.75	12,900,000.00	13,300,000.00	100.00%+
549,013,097.12	Ministry of Finance and Economic Development	3,016,241,000.00	1,187,700,333.28	3,016,241,000.00	539,550,000.00	1.35%+
1,213,103,822.54	Debt Management Department	8,125,000.00	1,187,700,333.28	8,125,000.00	99,200,000.00	10.77%+
14,241,015.50	Budget Planning and Dev Partner Cordiation Office	96,394,301.00	18,846,641.77	96,394,301.00	171,250,000.00	5.12%+
	Office of the Accountant General	986,192,400.00	1,187,700,333.28	986,192,400.00	1,208,300,000.00	0.48%+
	Board of Internal Revenue Services	1,199,216,000.00	18,846,641.77	1,199,216,000.00	679,500,000.00	0.96%+
	Ministry of Commerce Trade & Industry	20,206,140.00		20,206,140.00	34,500,000.00	6.73%+





	Investment & Property Development Company				1,830,000.00	12,000,000.00		100.00%+
	Gombe State Investment Promotion Agency				1,700,000.00	8,700,000.00		100.00%+
1,798,812.37	Gombe State Enterprise Development & Promotion		1,796,500.00		3,010,000.00	25,750,000.00		40.32%+
20,050,200.00	Ministry of Science Technology and Innovation		19,650,800.00		21,399,400.00	51,350,000.00		8.17%+
12,812,500.00	Ministry of Energy and Mineral Resources		16,095,500.00		17,880,000.00	54,650,000.00		9.98%+
	Gombe State Energy and Minerals Dev Agency				4,450,000.00	4,450,000.00		100.00%+
12,326,520.00	Ministry of Works & Transport		15,250,200.00		16,919,000.00	52,200,000.00		9.86%+
2,198,500.00	State Road Maintenance Agency		2,396,300.00		3,168,000.00	14,200,000.00		24.36%+
16,239,000.00	Bureau of Statistics		5,739,000.00		7,360,000.00	50,500,000.00		22.02%+
10,165,159.75	Ministry of Water Resources		14,485,309.25		15,581,000.00	50,800,000.00		7.03%+
23,969,000.00	Gombe State Water Board		23,999,400.00		25,830,000.00	89,450,000.00		7.09%+
	Rural Water Supply and Sanitation Agency (RUWASSA)		1,396,693.39		2,000,000.00	26,300,000.00		30.17%+
18,337,122.40	Gombe State Agency for Rural Development		20,236,419.90		22,200,000.00	12,300,000.00		100.00%+
2,395,500.00	Ministry of Housing and Transport		2,399,000.00		4,209,300.00	55,250,000.00		8.84%+
10,025,831.42	Gombe State Urban Planning & Development Board		2,615,812.22		3,710,000.00	11,250,000.00		43.01%+
	Gombe State Agency for Community Devevelopment (World Bank)				2,000,000.00	2,000,000.00		100.00%+
13,086,000.00	Ministry of Lands and Survey		16,035,000.00		18,900,000.00	43,850,000.00		15.16%+
2,992,000.00	Office of the Surveyor General of the State		3,276,000.00		8,770,000.00	30,550,000.00		62.65%+
1,614,600.00	Gombe State Geographic Information System (GOGIS)		19,491,930.00		22,441,000.00	48,160,000.00		13.14%+
500,000.00	Ministry of Metropolitan and Urban Development		20,992,973.50		22,565,000.00	40,900,000.00		6.97%+
20,781,000.00	Judicial Service Commission		108,789,145.25		111,210,000.00	152,750,000.00		2.18%+
28,883,607.50	Ministry of Justice		53,061,248.10		56,896,665.00	123,070,000.00		6.74%+
44,982,130.03	College of Legal & Islamic Studies Nafada		139,686,364.02		142,236,000.00	226,500,000.00		1.79%+
164,554,864.02	Judiciary - High Court of Justice		51,454,810.00		53,258,000.00	143,900,000.00		3.39%+
53,932,533.68	Sharia Court of Appeal		44,415,112.62		45,350,000.00	50,000,000.00		2.06%+
18,889,790.62	Ministry of Youth Empowerment & Poverty All		6,000,000.00		6,700,000.00	32,000,000.00		10.45%+
13,500,000.00	National Youth Services Corps				11,200,000.00	15,700,000.00		100.00%+
49,102,000.00	Agency for Community and Social Services		14,355,000.00		17,990,000.00	116,900,000.00		20.21%+
500,000.00	Ministry of Women Affairs & Social Dev.		1,322,288.66		18,700,000.00	23,500,000.00		92.93%+
565,614,036.84	Gombe State Agency for Social Investment Programme		787,342,266.85		795,400,000.00	1,085,500,000.00		1.01%+
27,702,488.75	Ministry of Education		41,008,833.46		51,050,000.00	111,800,000.00		19.67%+
3,242,500.00	State Universal Basic Education Board		2,993,500.00		8,614,000.00	16,300,000.00		65.25%+
6,357,014.07	Gombe State Library Board		5,149,540.83		8,481,000.00	21,780,000.00		39.28%+
3,598,700.00	Adult and Non Forma Education		8,696,700.00		15,150,000.00	23,500,000.00		42.60%+
16,013,295.87	Teachers Service Commission		14,934,983.31		27,850,000.00	150,100,000.00		46.37%+
43,619,655.91	State Polytechnic Bajoga		39,024,321.90		47,180,000.00	301,000,000.00		17.29%+
429,535,061.52	College of Education Billiri		583,676,242.26		595,980,160.00	1,032,850,000.00		2.06%+
	Gombe State University		2,373,136.25		12,850,000.00	277,200,000.00		81.53%+
2,451,988.75	Gombe State University of Science & Tech Kumo		2,399,663.50		3,560,000.00	17,830,000.00		32.59%+
24,964,723.90	Scholarship Board		33,621,178.90		36,930,000.00	44,350,000.00		8.96%+
280,207,449.64	Ministry of Higher Education		160,335,390.00		167,849,000.00	269,050,000.00		4.48%+
	Ministry of Health							





187,027,479.83	Primary Health Care Development Agency	48,711,270.65	55,440,000.00	429,000,000.00	12.14%+
6,407,507.47	School of Nursing	13,026,044.90	38,372,000.00	67,100,000.00	66.05%+
2,398,157.99	Gombe Traditional Medicine Board	3,789,999.96	5,972,000.00	5,825,000.00	36.54%+
86,249,507.73	School of Health Technology	191,292,901.02	207,300,000.00	238,000,000.00	7.72%+
	Gombe State Hospital Management Board	10,328,333.84	14,150,000.00	12,550,000.00	27.01%+
	Gombe State Contributory Health Care (GOHealth)	47,365,128.64	53,020,000.00		10.67%+
11,147,984.78	Ministry of Environment and Forest Resources	11,220,000.00	14,092,000.00	37,900,000.00	20.38%+
16,782,000.00	Gombe State Environmental Protection Agency (GOSEPA)	23,480,100.00	28,100,000.00	35,000,000.00	16.44%+
89,944,092.75	Sports Commission	51,756,110.86	54,935,000.00	176,525,000.00	5.79%+
5,952,300.00	Gombe United	35,150,000.00	36,700,000.00	78,500,000.00	4.22%+
3,226,370.00	Fiscal Responsibility Agency	2,999,700.00	5,870,000.00	33,200,000.00	48.90%+
5,250,100.00	Ministry of Local Govt & Chieftancy Affairs	6,000,000.00	10,300,000.00	91,400,000.00	41.75%+
	Gombe State Local Government Economic Planning Bureau		6,200,000.00	6,400,000.00	100.00%+
	Gombe State Joint Project Development Agency		3,500,000.00	11,200,000.00	100.00%+
	Gombe Security Traffic & Environmental Corp (G-TEC)				
9,888,648,382.91	TOTAL	16,506,273,105.58	16,952,991,571.00	16,902,790,000.00	2.64%+
	Note 52 - Consolidated Revenue Fund				
	Charges (Excluding Public Debt and Social Benefits)				
181,077,773.92	20007001/22060103 Contribution to Local Government Pension Board	135,807,426.44	136,000,000.00	250,000,000.00	0.14%+
	20007001/22060104 10% of IGR to Local Government	341,394,016.50	342,000,000.00	100,000,000.00	0.18%+
	20007001/22060202 Domestic Loans Interest/Discount			50,000,000.00	
	20007001/22060205 Petroleum Support Fund			10,000,000.00	
181,077,773.92	TOTAL	477,201,442.94	478,000,000.00	410,000,000.00	0.17%+
	Note 53 - BTL Payments				
725,696,500.31	20007001/22080010 WHT Due to FIRS / GSIRS	1,330,328,632.59			
676,627,965.21	20007001/22080020 VAT Due to FIRS	1,557,064,864.72			
11,653,453.63	20007001/22080030 Union Dues Deductions from Salary	4,593,020.71			
13,266,249.04	20007001/22080040 Loans Deduction from Salary	34,271,590.94			
21,534,080.80	20007001/22080070 Returned Salary	105,055,604.87			
2,659,783.06	20007001/22080080 Returned Pension	4,518,499.88			
36,979,715.69	20007001/22080090 National Housing Fund (NHF) - Remittance	153,236.98			
224,931,488.95	20007001/22060207 Deduction @ Source CBN				
449,862,977.95	20007001/22020206 Deduction @ Source Bailout				
96,655,477.47	20007001/22080140 Stamp Duty Due to FIRS / GSIRS	328,362,448.95			
3,510,000.00	20007001/22080160 Returned of Covid-19 Allowance				
	20007001/22080170 Deduction @ Source Health Care Intervention	314,487,423.38			





	20007001/22080190	Vetting of Contract Fees				151,798,869.09			
	20007001/22080200	Deduction @ Source Ecological Fund Deduction				705,899,169.12			
	20007001/22080201	Deduction @ Source Liquidation of Judgment Debt				10,435,840.75			
	20007001/22000001	Imprest				666,482,673.00			
	20007001/20000002	Personal Advance				11,969.75			
	20007001/20000003	Yankari Housing Loan				198,634.87			
	20007001/20000008	National Housing Fund (NHF)				277,556,934.44			
	20007001/20000009	Miscellaneous Payment				173,540,849.70			
	20007001/20000010	Overpayment							
	20007001/20000100	Transfer to Local Government Joint Fund - LGJF				1,081,000,000.00			
	20007000/12010001	10% Withholding Tax on Rent				86,454,977.80			
	20007001/12010002	5% Withholding Tax on Contracts				459,584,635.59			
	20007001/12010003	5% Value Added Tax (VAT)				107,627,498.67			
	20007001/12010004	Withholding Tax on Contracts (PLC)				1,911,735.00			
	20007001/00000005	Stamp Duty				26,085,970.42			
	20007001/00000006	Local Govt Pension Board Multipurpose Coops Society				4,126,386.35			
	20007001/00000008	G20 Multipurpose Cooperative Society Ltd				2,932,576.25			
	20007001/00000009	Amama GMC Multipurpose Cooperatives Society				87,600.00			
	20007001/00000010	Treasury Staff Multipurpose Cooperative Society				34,574,406.65			
	20007001/00000011	ANFEA Multipurpose Cooperative Society savings				2,185,658.55			
	20007001/00000012	SON & MW Multipurposecooperative Savings Scheme				8,900,900.08			
	20007001/00000013	BOIR Multipurpose savings				4,903,891.56			
	20007001/00000015	Labour/Ashdene 500Housing Units Loan				13,329,765.22			
	20007001/00000016	Library Board Multipurpose Cooperative Society				1,525,564.15			
	20007001/00000017	GSADP Multipurpose Savings Scheme				872,200.00			
	20007001/00000018	Gombe State Medical Lab Multipurpose				26,765,955.13			
	20007001/00000017	GSCS Multipurpose Savings				20,750,860.00			
	20007001/00000020	Ministry of Education Multipurpose Savings				55,548,391.23			





549,870,304.74	20007001/00000021	GSIPPC LTD				938,286.16	
4,963,482.05	20007001/00000022	Credit Direct Ltd				505,051,006.47	
1,041,446.65	20007001/00000023	ANCOPS Welfare Scheme				4,235,187.58	
584,223.23	20007001/00000024	State Audit Multipurpose Cooperative Society				277,000.01	
32,660,000.00	20007001/00000025	NASU SUBEB				448,505.82	
822,000.00	20007001/00000026	GOMSDOC'S Multipurpose Cooperatives Society				32,525,000.00	
1,225,542.20	20007001/00000027	Nigerian Society of Physiotherapy (NSP)				843,000.00	
236,134,108.36	20007001/00000028	Sharia Court of Appael Staff Multipurpose Coops Society				2,002,333.77	
3,430,350.00	20007001/00000032	FMBN Home Renovation Loan Scheme				314,070,958.12	
6,937,510.44	20007001/00000033	Treasury Women Association Gombe (TREWAG)				4,609,700.00	
69,987,050.05	20007001/00000034	Gadam Community Development Association (GACDA)				1,996,918.79	
8,289,600.00	20007001/00000035	Union Deductions Tertiary Institutions Association				1,024,769.40	
77,294,000.00	20007001/00000036	Nigerian Medical & Dental Association				6,816,400.00	
6,561,000.00	20007001/00000037	MWR Multipurpose Savings Min For Local Govt Multipurpose				72,486,800.00	
65,996,082.73	20007001/00000041	NUT Multipurpose Cooperative Savings Scheme				7,205,400.00	
10,017,697.89	20007001/00000042	Radio & Television Multipurpose Savings Scheme				58,730,390.48	
4,278,231.22	20007001/00000043	SAU Multipurpose Savings Scheme				14,292,315.35	
3,816,091.35	20007001/00000044	TSC Multipurpose Multipurpose Cooperatives				3,482,412.68	
382,207.80	20007001/00000045	Kugal Multipurpose Cooperatives Society				4,654,871.83	
2,781,255.72	20007001/00000046	High Court of Justice Multipurpose				140,700.00	
2,386,400.00	20007001/00000049	JSC Multipurpose Cooperative Society				3,136,033.83	
110,890.00	20007001/00000049	S/Duties Multipurpose Cooperative Savings Scheme				25,980.00	
10,140,106.95	20007001/00000061	A.A.E.U.N .Agric & Allied				9,488,577.72	
9,493,408.50	20007001/00000062	A.U.P.C.R.E				11,943,785.50	
44,750.00	20007001/00000063	ICPAN Contribution				34,000.00	
95,088.23	20007001/00000064	Amalgamated Union					





5,640,899.96	20007001/000000065	AMLS Association of Medical				5,166,400.00
1,257,000.00	20007001/000000066	Association of National Accountants of Nigeria (ANAN)				1,189,000.00
14,906,771.59	20007001/000000067	Association of Senior Civil Servant of Nigeria (ASCNS)				18,612,522.04
38,123,717.07	20007001/000000068	Deduction of 10% from Basic Salary				3,000,000.00
888,745.94	20007001/000000069	Estate Rent Deduction				643,738.17
180,709.00	20007001/000000070	GOFEDA				154,800.00
582,775.91	20007001/000000071	Hotels & Personal S. Workers Association				758,868.64
4,829,218.51	20007001/000000072	Islamic Health Student Association				2,899,107.95
15,652,736.28	20007001/000000073	Islamic Medical Association Gombe				11,357,993.09
9,821,761.36	20007001/000000074	Judiciary Staff Union of Nigeria (JUSUN)				15,581,667.19
42,460,357.47	20007001/000000075	M.H.W.U.N. Medical Health				45,276,335.28
678,031.17	20007001/000000076	Magistrate Union				584,584.60
3,690,400.00	20007001/000000077	Medical student Levy				2,951,000.00
99,544,198.73	20007001/000000078	N.A.N.M. National Association of Nurses & Midwives				115,991,653.96
4,621,000.00	20007001/000000079	N.A.B.D National Ass of Residence Doctors				3,939,000.00
521,805.71	20007001/000000080	NASU (Library) Non Academic				1,009,683.35
6,710,218.41	20007001/000000081	NASU Non Academic				5,094,175.22
560,000.00	20007001/000000082	Nigerian Veterinary Medical Ass				600,000.00
32,712,435.41	20007001/000000083	N.C.S.U Nigerian Civil Service Union				46,831,324.45
2,291,556.51	20007001/000000084	NUCTSAS				2,693,466.89
59,000.00	20007001/000000085	Permacuticals Society of Nigeria [PSN]				1,295,500.00
324,503.53	20007001/000000086	Parliamentary Staff Association				500,549.64
2,735,320.75	20007001/000000087	Printing workers				2,169,802.15
6,027,374.53	20007001/000000088	RA TTAWU				2,865,348.79
12,647,956.99	20007001/000000090	NLC 10% Deduction				15,201,871.02
3,348,333.34	20007001/000000091	NLC Loan				
32,291,643.20	20007001/000000092	Nigerian Union of Pensioners				31,734,016.72
4,458,269.49	20007001/000000094	Ass of Retired Permanent Secretaries				5,500,299.34
1,482,000.00	20007001/000000095	Radiographers Association Of Nigeria				1,263,245.78
2,260,433.33	20007001/000000096	SSG Office Cooperative Society				5,083,160.56
4,322,540.00	20007001/000000097	Civil Service Commission Staff Multipurpose Cooperative Soc				5,873,829.00





124,740,000.00	20007001/00000098	APC SECRETARIAT				130,610,000.00				
1,305,500.00	20007001/00000099	Iman Multipurpose Cooperative Society (IMCS)				21,448,897.42				
	20007001/00000100	Fauwabs Services Limited				30,065,482.34				
	20007001/00000101	Nayinawa Enterprise Multipurpose Cooperative Limited				753,666.65				
	20007001/00000102	Monthly PAYE Deduction				762,348,510.45				
4,421,715,702.37	TOTAL					9,965,489,070.59				
	Note 54 - Repayment of External Loans									
616,681,867.66	20007001/22060101	Foreign Principal - Treasury Bill (Long Term)				832,748,626.55	832,800,000.00	400,000,000.00		0.01%+
616,681,867.66	TOTAL					832,748,626.55	832,800,000.00	400,000,000.00		0.01%+
	This represent deductions at Source from FAAC for Repayment of External Loans									
	Note 55 - Repayment of Internal Loans									
772,312,281.37	20007001/22060105	Repayment; FGN Intervention on Education Project						311,621,000.00		
3,077,049,037.38	20007001/22060201	Repayment; Domestic Loans Interest/Discount-Short Term Loans				12,170,000,091.70	12,178,000,000.00	7,478,000,000.00		0.07%+
4,337,353,829.64	20007001/22060202	Bond Repayment				4,337,333,829.65	4,340,300,000.00	6,238,000,000.00		0.07%+
190,832,531.73	20007001/22060206	Repayment FGN Bailout to States				382,776,798.91	383,000,000.00			0.06%+
93,921,606.95	20007001/22060207	Repayment of CBN Loan				188,597,326.56	189,000,000.00			0.21%+
	20007001/22060208	SUBEB Loan Repayment				593,738,161.02	594,000,000.00			0.04%+
2,068,155,257.27	20007001/22060209	GROCOL - Bond Repayment				2,016,145,603.50	2,100,000,000.00			3.99%+
762,835,897.05	20007001/22060210	Repayment of CBN Budget Support Fund				929,448,706.58	930,000,000.00			0.06%+
21,917,810.13	20007001/22060212	Repayment of Health Care Intervention Loan				133,904,610.17	134,000,000.00			0.07%+
	20007001/22060213	Deduction @ Source OAGF Software Upgrade				9,321,595.08	9,400,000.00			0.83%+
13,924,978,851.72	TOTAL					20,761,271,723.23	20,857,700,000.00	14,027,621,000.00		0.46%+





**NOTES TO STATEMENT
OF CAPITAL DEVELOPMENT FUND**





1,159,717,993.72	70721 - General Medical Services	2,785,987,046.13	4,766,000,000.00	2,509,000,000.00	41.54%+
	70722 - Specialized Medical Services		766,000,000.00	90,000,000.00	100.00%+
15,262,795.75	70731 - General Hospital Services	117,312,358.94	140,608,500.00	115,000,000.00	16.57%+
	70733 - Medical and Maternity Centre Services		44,000,000.00	111,000,000.00	100.00%+
	70740 - Public Health Services	1,900,000.00	952,500,000.00	2,302,000,000.00	99.80%+
200,000.00	70750 - R & D Health	14,622,400.00	42,263,000.00	166,120,000.00	65.40%+
1,175,180,789.47	TOTAL	2,919,821,805.07	6,732,771,500.00	5,319,520,000.00	56.63%+
	Note 67 - 708 - Recreation Culture and Religion				
	70810 - Recreation and Sporting Services	236,500.00	99,500,000.00	109,500,000.00	99.76%+
	70820 - Cultural Services		2,000,000.00	2,000,000.00	100.00%+
	70830 - Broadcasting and Publishing Services		5,439,000.00	21,000,000.00	100.00%+
	70840 - Religious and Other Community Services		60,000,000.00	80,000,000.00	100.00%+
	TOTAL	236,500.00	166,939,000.00	212,500,000.00	99.86%+
	Note 68 - 709 - Education				
1,803,480,832.29	70912 - Primary Education	2,662,666,316.18	2,673,700,000.00	2,800,000,000.00	0.41%+
	70921 - Lower Secondary Education		1,000,000.00	1,000,000.00	100.00%+
	70922 - Upper Secondary Education		62,000,000.00	226,000,000.00	100.00%+
118,662,600.00	70930 - Post Secondary Education		5,000,000.00	10,000,000.00	100.00%+
92,554,196.64	70941 - First Stage of Tertiary Education	52,559,410.20	377,875,000.00	2,140,920,000.00	86.09%+
808,584,606.32	70942 - Second Stage of Tertiary Education	1,445,514,889.11	1,670,000,000.00	1,315,000,000.00	100.00%+
	70950 - Education Not Defined by Level		2,112,591,500.00	3,833,285,000.00	31.58%+
6,670,000.00	70960 - Subsidiary Services to Education		1,030,000.00	25,000,000.00	100.00%+
	70970 - R & D Education		2,250,000.00	11,250,000.00	100.00%+
2,829,952,235.25	TOTAL	4,160,740,615.49	6,905,446,500.00	10,362,455,000.00	39.75%+
	Note 69 - 710 - Social Protection				
	71040 - Family and Children		152,500,000.00	382,500,000.00	100.00%+
	71050 - Unemployment	14,020,000.00	60,000,000.00	410,000,000.00	76.63%+
984,031,668.24	71070 - Social Exclusions	71,252,310.85	266,000,000.00	386,000,000.00	73.21%+
984,031,668.24	TOTAL	85,272,310.85	478,500,000.00	1,178,500,000.00	82.18%+





**SCHEDULE OF CONSOLIDATED REVENUE FUND
CHARGES (CRFC)**





GOMBE STATE GOVERNMENT						
SCHEDULE OF CONSOLIDATED REVENUE FUND CHARGES (CRFC)						
FOR THE PERIOD ENDED 31/12/2021						
Actual	Actual	Final	Original	Variance		
2020	2021	Budget 2021	Budget 2021	2021		
₦	₦	₦	₦	₦		₦
181,077,773.92						
CONSOLIDATED REVENUE FUND CHARGES						
20007001/22060103	Contribution to Local Government Pension Board	135,807,426.44	250,000,000.00	192,573.56+		
20007001/22060104	10% of IGR to Local Government	341,394,016.50	100,000,000.00	605,983.50+		
20007001/22060203	State Voucher and Liabilities (Asset Sharing)		60,000,000.00	10,000.00+		
20007001/22060202	Domestic Loans Interest/Discount		50,000,000.00			
20007001/22060205	Petroleum Support Fund		10,000,000.00			
181,077,773.92	TOTAL	477,201,442.94	470,000,000.00	808,557.06+		
CRFC PUBLIC DEBT CHARGES						
20007001/22060101	Foreign Principal Treasury Bill (Long Term)	832,748,626.55	400,000,000.00	51,373.45+		
20007001/22060105	Repayment: FGN Intervention on Education Project		311,621,000.00			
20007001/22060201	Repayment: Domestic Loans Interest/Discount/Short Term Loans	12,170,005,091.76	7,478,000,000.00	7,994,908.24+		
20007001/22060202	Bond Repayment	4,337,333,829.65	4,340,300,000.00	2,966,170.35+		
20007001/22060206	Repayment FGN Bailout to States	382,776,798.91	383,000,000.00	223,201.09+		
20007001/22060207	Repayment of CBN Loan	188,597,326.56	189,000,000.00	402,673.44+		
20007001/22060208	SUBEB Loan Repayment	593,738,161.02	594,000,000.00	261,838.98+		
20007001/22060209	GRCOL Bond Repayment	2,016,145,603.50	2,100,000,000.00	83,854,396.50+		
20007001/22060210	Repayment of CBN Budget Support Fund	929,448,706.58	930,000,000.00	551,293.42+		
20007001/22060212	Repayment of Health Care Intervention Loan	133,904,610.17	134,000,000.00	95,389.83+		
20007001/22060213	Deduction @ Source OAGF Software Upgrade	9,321,595.08	9,400,000.00	78,404.92+		
14,541,660,719.38	TOTAL	21,594,020,349.78	14,427,621,000.00	96,479,650.22+		
CRFC SOCIAL BENEFITS						
11013001/21030105	Severance Gratuity		100,000.00			100,000.00+
12003001/21030105	Severance Gratuity		100,000.00			100,000.00+
22001018/21030105	Severance Gratuity		40,000,000.00			100,000.00+
66021001/22020304	Gratuity		200,000.00			100,000.00+
66022001/21010101	Gratuity		500,000.00			500,000.00+
21011001/21030105	Severance Allowance					
11035001/21020301	Gratuity	1,112,781,329.07	1,116,000,000.00	3,218,670.93+		
12003001/21020304	Severance Gratuity		50,000.00			50,000.00+
66021001/22010101	Gratuity	3,911,486.43	4,000,000.00	88,513.57+		



3,527,766,977.64	66022001/22010101	Gratuity	4,217,017,879.70	18,000,000.00	982,120.30+
	11035001/21020302	Pension	469,929,010.55	3,500,000,000.00	70,989.45+
	11035001/22010103	Death Benefits			50,000.00+
	11035001/21020202	Contribution Pension			100,000.00+
	66018001/21020202	Contribution Pension		30,000,000.00	100,000.00+
	66020001/21020202	Contribution Pension		33,000,000.00	100,000.00+
	66021001/21020202	Contribution Pension		70,000,000.00	400,000.00+
	66022001/21020202	Contribution Pension		100,000.00	100,000.00+
168,866,526.72	21016001/21020202	Contribution Pension		10,000,000.00	1,000,000.00+
	20007001/21020202	7.5% Contributory Pension Scheme	53,328,945.85	10,000,000.00	71,054.15+
	66020001/21020202	7.5% Contributory Pension Scheme	21,027,472.96	33,000,000.00	72,527.04+
	66021001/22020202	7.5% Contributory Pension Scheme	72,536,894.54	70,000,000.00	863,105.46+
	66022001/21020202	7.5% Contributory Pension Scheme		5,000,000.00	5,000,000.00+
3,784,772,444.09	21016001/22020202	Contribution Pension	5,950,533,019.10	47,000,000.00	47,000,000.00+
	TOTAL		6,010,600,000.00	4,327,200,000.00	60,066,980.90+



**SCHEDULE OF CONSOLIDATED
REVENUE BY ORGANISATION**



801,200.00	20008001/12010001	Capital Gains Tax	4,729,454.87	23,000,000.00	3,000,000.00	18,270,545.13-
27,553,942.84	20008001/12010002	Direct Assessment Tax (Current)	129,067,451.95		50,000,000.00	129,067,451.95+
1,447,336,537.49	20008001/12010004	Pay as You Earn (PAYE) Federal	1,748,063,986.39	1,500,000,000.00	1,500,000,000.00	248,063,986.39+
834,531,912.92	20008001/12010005	Pay As You Earn (PAYE) - State (Adjustment Voucher)	893,816,506.18	1,000,000,000.00	1,000,000,000.00	106,183,493.82-
237,339,413.96	20008001/12010006	Pay as You earn (PAYE) Local Government	398,801,270.22	300,000,000.00	300,000,000.00	98,801,270.22+
720,106,231.44	20008001/12010007	Pay as You Earn (PAYE) Private Sector	353,816,789.32	1,000,000,000.00	1,000,000,000.00	646,183,210.68-
154,657,859.99	20008001/12010010	5% Withholding Tax on Payment to Contractors	703,349,457.38	600,000,000.00	150,000,000.00	103,349,457.38+
61,218,692.86	20008001/12010011	10% With Holding Tax on Dividends	47,714,677.51	150,000,000.00	60,000,000.00	102,285,322.49-
83,186,222.87	20008001/12010012	10% Withholding Tax on Bank Interest	33,767,980.93	100,000,000.00	100,000,000.00	66,232,019.07-
14,266,748.84	20008001/12010013	10% Withholding Tax on Rent	32,222,138.28	32,000,000.00	32,000,000.00	222,138.28+
3,618,771.37	20008001/12010019	10% Director's Fees Stamp Duty Tax	4,999,968.23	15,000,000.00	15,000,000.00	10,000,031.77-
42,097,828.56	20008001/12010021	5% Withholding Tax on Rent	4,239,448.45	3,200,000.00	3,200,000.00	1,039,448.45+
2,014,168.00	20008001/12010022	Interest & Penalty on PAYEE/WHT	300,000.00		6,000,000.00	300,000.00+
3,628,729,531.14	20008001/12010017	Development Levy	5,690,621.67	10,000,000.00	10,000,000.00	4,309,378.33-
	TOTAL		4,360,579,751.38	4,733,200,000.00	4,229,200,000.00	372,620,248.62-
	MINISTRY OF WORKS AND TRANSPORT					
	Organization/Economic Code					
	34001001/12010000	Roads Development Levy Airport		1,000,000.00	3,000,000.00	1,000,000.00-
	Total			1,000,000.00	3,000,000.00	1,000,000.00-
	TOTAL TAXES		4,363,769,751.38	4,736,700,000.00	4,242,200,000.00	372,930,248.62-
	LICENSES					
	MINISTRY OF INFORMATION AND CULTURE					
	Organization/Economic Code					
	23001001/12020000					
	LICENSES					
	MINISTRY OF INFORMATION					
	Organization/Economic Code					
	23001001/12020000					
	TOTAL		3,705,000.00	10,950,000.00	9,450,000.00	7,245,000.00-
	LICENSES					
	MINISTRY OF AGRICULTURE AND ANIMAL HUSBANDRY					
	Organization/Economic Code					
	15001001/12020000					
	15001001/12020016	Cattle Dealer Licences	169,000.00	1,000,000.00	1,000,000.00	831,000.00-
	15001001/12020022	Produce Buying Licence	5,000.00	850,000.00	850,000.00	845,000.00-
	15001001/12020026	Tractor Hiring Services	975,000.00	1,500,000.00	1,500,000.00	525,000.00-





1,542,000.00	15001001/12020048	Hide & Skin Buyers Licence	16,000.00	100,000.00	100,000.00	84,000.00-
	15001001/12020070	License Fees Charges			1,000,000.00	
	15001001/12020137	Trade Permits Licences	2,540,000.00	5,000,000.00	5,000,000.00	2,460,000.00-
	15001001/12020153	Annual Renewal		2,500,000.00		2,500,000.00-
1,542,000.00	TOTAL		3,705,000.00	10,950,000.00	9,450,000.00	7,245,000.00-
	LICENSES					
	MIN OF ANIMAL HUSBANDRY & NOMADIC AFFR					
	Organization/Economic Code					
	70001001/12020000					
	LICENSES					
	BOARD OF INTERNAL REVENUE					
	Organization/Economic Code					
	20008001/12020000					
17,283,817.00	20008001/12020032	Motor Vehicle Licences	17,652,674.00	15,100,000.00	15,000,000.00	2,552,674.00+
6,559,500.00	20008001/12020033	Driver's Licences			8,000,000.00	
509,500.00	20008001/12020034	License Plates	6,771,048.00	48,000,000.00	48,000,000.00	41,228,952.00-
3,953,025.00	20008001/12020071	Learners Permit	369,180.00	2,000,000.00	2,000,000.00	1,630,820.00-
	20008001/12020082	Motorcycle /Tricycle Licences	11,246,472.00	25,000,000.00	25,000,000.00	13,753,528.00-
	20008001/12020409	Weight and Measure Fees	128,500.00			128,500.00+
	20008001/12020450	Inspection Fees	439,400.00			439,400.00+
	20008001/12020616	Other Sales	60,206,000.00	17,000,000.00		43,206,000.00+
	20008001/12020636	Replacement of Missing Number Plates	197,075.00	5,000,000.00		4,802,925.00-
	20008001/12020712	Other Earnings	38,009,375.00			38,009,375.00+
	20008001/12020719	Collections from POS				
28,305,842.00	TOTAL		135,019,724.00	112,100,000.00	98,000,000.00	22,919,724.00+
	LICENSES					
	MINISTRY OF COMMERCE INDUSTRY AND TOURISM					
	Organization/Economic Code					
	22001001/12020000					
329,881.11	22001001/12020045	Pool Belting Licences				
329,881.11	TOTAL					
	LICENSES					
	MINISTRY OF SCIENCE AND TECHNOLOGY					
	Organization/Economic Code					
	28001001/12020000					
	LICENSES					
	MINISTRY OF WORKS AND TRANSPORT					
	Organization/Economic Code					
	34001001/12020000					





1,072,300.00	34001001/12020032	Motor Vehicle Licences						
70,000.00	34001001/12020035	Private Driving School						
1,142,300.00	TOTAL							
	LICENSES							
	MINISTRY OF HOUSING & TRANSPORT							
	Organization/Economic Code							
	53001001/12020000							
	LICENSES							
	GOMBE STATE WATER BOARD							
	Organization/Economic Code							
	52102001/12020000							
	52102001/12020028	Borehole Drilling Licences	60,000.00	2,000,000.00	2,000,000.00	2,000,000.00	1,940,000.00-	1,940,000.00-
	TOTAL		60,000.00	2,000,000.00	2,000,000.00	2,000,000.00	1,940,000.00-	1,940,000.00-
	LICENSES							
	MINISTRY OF WOMEN AFFAIRS							
	Organization/Economic Code							
	14001001/12020000							
	14001001/12020030	Cinematography Licence/Public Collection						
	14001001/12020153	Annual Renewal	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00-	1,500,000.00-
	Total							
	LICENSES							
	MINISTRY OF EDUCATION							
	Organization/Economic Code							
	17001001/12020000							
	17001001/12020153	Annual Renewal	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00-	5,000,000.00-
	TOTAL							
	LICENSES							
	TRADITIONAL MEDICINE BOARD							
	Organization/Economic Code							
	21015001/12020000							
31,320,023.11	TOTAL LICENSES		185,732,324.00	178,650,000.00	178,650,000.00	113,450,000.00	7,082,324.00+	7,082,324.00+
	LICENSES							
	GOMBE STATE URBAN PLANNING AND DEVELOPMENT BOARD							
	Organization/Economic Code							
	53053001/12020000							
	53053001/12020073	Road Show Permit				2,000,000.00		





53053001/12020458	Processing Fees	46,947,600.00	46,947,600.00	46,947,600.00+
TOTAL				46,947,600.00+
LICENSES				
MINISTRY OF LANDS AND SURVEY				
Organization/Economic Code				
60001001/12040000				
60001001/12020153	Annual Renewal	2,000,000.00	2,000,000.00	2,000,000.00-
TOTAL				2,000,000.00-
LICENSES				
MINISTRY OF YOUTH DEVELOPMENT				
Organization/Economic Code				
13001001/12040000				
13001001/12020153	Annual Renewal	600,000.00	600,000.00	600,000.00-
TOTAL				600,000.00-
LICENSES				
MINISTRY OF ENVIRONMENT AND FOREST RESOURCES				
Organization/Economic Code				
52001001/12020000				
52001001/12020028	Monthly Permit for Power Saw Operator			
52001001/12020138	Forest Licences Roller Saws Saw Mill Hammer/Licences	5,000,000.00	5,000,000.00	5,000,000.00-
52001001/12020157	Public Convenience Operating Licence	1,500,000.00	1,500,000.00	1,500,000.00-
52001001/12020158	Forest Produce Cutting/Handling Licence	5,000,000.00	5,000,000.00	5,000,000.00-
52001001/12020159	Wood/Charcoal Sales Charges	2,000,000.00	2,000,000.00	2,000,000.00-
52001001/12020160	Wood/Charcoal Transporting Charges	7,500,000.00	7,500,000.00	7,500,000.00-
52001001/12020161	Bushmeat Sellers Charges	2,000,000.00	2,000,000.00	2,000,000.00-
52001001/12020162	Environmental Pollution Charges	2,000,000.00	2,000,000.00	2,000,000.00-
52001001/12020163	Waste Collection & Disposal Charges	2,000,000.00	2,000,000.00	2,000,000.00-
TOTAL				27,000,000.00-
LICENSES				
GOMBE GOES GREEN (3G)				
Organization/Economic Code				
35002001/22020000				
35002001/12020158	Forest Produce Cutting/Handling Licence			
35002001/12020159	Wood/Charcoal Sales Charges			
35002001/12020160	Wood/Charcoal Transporting Charges			
35002001/12020161	Bushmeat Sellers Charges			
Total				
LICENSES				
ENVIRONMENTAL PROTECTION AGENCY (GOSEPA)				





Organization/Economic Code								
35016001/22020000	Annual Renewal					3,000,000.00		3,000,000.00-
35016001/22020153	Public Convenience Operating Licence					6,000,000.00		6,000,000.00-
TOTAL						9,000,000.00		9,000,000.00-
LICENSES								
MINISTRY OF HIGHER EDUCATION								
Organization/Economic Code								
66001001/12050000	Issuing of Certificate/Licence					1,000,000.00		1,000,000.00-
66001001/12020152	Annual Renewal					7,500,000.00		7,500,000.00-
TOTAL						8,500,000.00		8,500,000.00-
FEEs								
BUDGET MONITORING AND PRICE INTELLIGENCE UNIT (DUE PROCESS)								
Organization/Economic Code								
11010001/12000000	Contractors Registration Fees				7,720,000.00	140,500,000.00	500,000.00	132,780,000.00-
11010001/12040017	Non Refundable Deposit				100,000.00			100,000.00+
11010001/12040267	Vetting of Contract fees				350,628,048.53	252,000,000.00	2,000,000.00	98,628,048.53+
11010001/12040465	Consultants/Service Providers Fees				2,500,000.00	500,000.00	500,000.00	2,000,000.00+
11010001/12040540	Tender Fees				2,250,000.00	10,500,000.00	500,000.00	8,250,000.00-
TOTAL					363,198,048.53	403,500,000.00	3,500,000.00	40,301,951.47-
FEEs								
OFFICE OF THE SECRETARY TO THE STATE GOV'T								
Organization/Economic Code								
11013001/12040000	Contractors Registration Fees				1,820,000.00	10,000,000.00	10,000,000.00	8,180,000.00-
11013001/12040267	Non Returnable Deposit				1,190,000.00	10,000,000.00	10,000,000.00	8,810,000.00-
11013001/12040540	Non Refundable Tender Fees				21,570,651.82			21,570,651.82+
TOTAL					24,580,651.82	20,000,000.00	20,000,000.00	4,580,651.82+
FEEs								
MUSLIM PILGRIMS WELFARE BOARD								
Organization/Economic Code								
11037001/12040000	Registration Form for Intending Pilgrims					5,000,000.00	5,000,000.00	5,000,000.00-
11037001/12040020	Screening Fees					5,000,000.00	10,000,000.00	5,000,000.00-
TOTAL						10,000,000.00	10,000,000.00	10,000,000.00-
FEEs								





	CHRISTIAN PILGRIMS WELFARE BOARD				
	Organization/Economic Code				
	11038001/12040000				
	11038002/12040020	Registration Form for Intending Pilgrims		3,000,000.00	3,000,000.00-
	11038002/12040407	Screening Fees		3,000,000.00	3,000,000.00-
	TOTAL			6,000,000.00	6,000,000.00-
	FEEES				
	AGENCY FOR COMMUNITY AND SOCIAL DEVELOPMENT				
	Organization/Economic Code				
	13055001/12040000				
	13055001/12040000/12140004	Revenue from Agency for Social Service			
21,988.00	TOTAL				
21,988.00					
	FEEES				
	MINISTRY OF INFORMATION AND CULTURE				
	Organization/Economic Code				
	23001001/12040000				
	23001001/12040453	Application Fees		2,000,000.00	2,000,000.00-
	23001001/12040152	Renewal Fees for Auctioneers			
	23001001/12040264	Registration Fees	1,745,602.50	2,500,000.00	1,754,397.50
	23001001/12040265	Annual Renewal of Registration Fees		3,000,000.00	3,000,000.00-
	23001001/12040374	Processing of Permit Fees		5,000,000.00	5,000,000.00-
	23001001/12040402	Registration of Auctioneers Category A / B			
	23001001/12040523	Printing Press Application Fees		1,500,000.00	1,500,000.00
	TOTAL		1,745,602.50	13,500,000.00	11,754,397.50-
	FEEES				
	OFFICE OF THE AUDITOR GENERAL (STATE)				
	Organization/Economic Code				
	40001001/12040000				
	40001001/12040264	Registration Fees		1,000,000.00	357,000.00+
550,000.00	40001001/12040265	Renewal of Audit Fees		500,000.00	500,000.00-
550,000.00	TOTAL		1,357,000.00	1,500,000.00	143,000.00-
	FEEES				
	OFFICE OF THE AUDITOR GENERAL (LG)				
	Organization/Economic Code				
	40001002/12040000				
	40002001/12020457	Registration Fee		2,500,000.00	2,500,000.00-
	40002001/12020460	Renewal Fee	15,000.00	2,500,000.00	15,000.00+
	TOTAL		15,000.00	2,500,000.00	2,485,000.00-





FEEs						
CIVIL SERVICE COMMISSION						
Organization/Economic Code						
47001001/47000000						
47001001/47020453	Application Fees			1,500,000.00		1,500,000.00-
4700000/12040564	Appointment Letter Fees				18,000.00	18,000.00+
TOTAL			18,000.00	1,500,000.00	1,500,000.00	1,482,000.00-
FEEs						
GOMBE STATE INDEPENDENT ELECTORAL COMMISSION						
Organization/Economic Code						
48001001/12040000						
FEEs						
FISCAL RESPONSIBILITIES AGENCY						
Organization/Economic Code						
50001001/12040000						
FEEs						
MINISTRY OF AGRICULTURE AND ANIMAL HUSBANDRY						
Organization/Economic Code						
15001001/12040000						
15001001/12040025	Disinfection of Produce		30,000.00		1,000,000.00	970,000.00-
	Fees/Fumigation/Spraying of Produce				2,500,000.00	2,500,000.00-
15001001/12040017	Registration Fee				1,000,000.00	991,000.00-
15001001/12040050	Inspection Fees		9,000.00		200,000.00	200,000.00-
15001001/12040115	Haulage Fees				2,000,000.00	2,000,000.00-
15001001/12040361	Registration of Veterinary Hospitals				500,000.00	
15001001/12040383	Pest Control Fees				5,000,000.00	468,500.00+
15001001/120400524	Trade Animals Fees		468,500.00		400,000.00	2,166,600.00+
15001001/12040647	Grading Fees		2,566,600.00		2,500,000.00	
15001001/12040565	Renewal of Registration of Vet Hospitals				1,500,000.00	1,500,000.00-
15001001/12040567	Cold Rooms Fees				1,000,000.00	
15001001/12040567	Freezers fees				1,500,000.00	
15001001/12040568	Fees for Vaccination of Pets/Ornamental Birds				19,100,000.00	3,525,900.00-
TOTAL			3,074,100.00	6,600,000.00	19,100,000.00	3,525,900.00-
FEEs						
MIN OF ANIMAL HUSBANDRY & NOMADIC AFFAIR						
Organization/Economic Code						
15001001/12040000						
70001001/12020459	Approval Fees			1,000,000.00		1,000,000.00-
TOTAL				1,000,000.00	1,000,000.00	1,000,000.00-





MIN OF SPECIAL DUTIES AND INTERGOVERNMENTAL AFFAIRS					
	Organization/Economic Code				
373,500.00	71001001/12040000				
	71001001/12040140	Fire Inspection Fees	4,000,000.00	4,000,000.00	4,000,000.00-
373,500.00	TOTAL		4,000,000.00	4,000,000.00	4,000,000.00-
FIRE SERVICE					
	Organization/Economic Code				
23,000.00	71019001/12040000				
	71019001/12040140	Fire Inspection Fees			
23,000.00	Total				
FEEES					
OFFICE OF THE ACCOUNTANT GENERAL					
	Organization/Economic Code				
	20007001/12040000				
	20007001/12040232	Registration fees For Consultants	10,000,000.00	10,000,000.00	10,000,000.00-
	20007001/12040233	Audit Fees	10,000,000.00	10,000,000.00	10,000,000.00-
	20007001/12040540	Non Refundable Deposit/ Fees	1,000,000.00	10,000,000.00	9,000,000.00-
	20007001/12040593	Processing fees for Consultants	7,000.00	10,000,000.00	9,993,000.00-
	TOTAL		1,007,000.00	-40,000,000.00	38,993,000.00-
FEEES					
BOARD OF INTERNAL REVENUE					
	Organization/Economic Code				
	20008001/12040000				
	20008001/12020409	Weight and Measure Fees	1,000,000.00	1,000,000.00	1,000,000.00-
	20008001/12020450	Inspection Fees	5,000,000.00	5,000,000.00	5,000,000.00-
	20008001/12040045	Change of Ownership Fees	717,650.00	9,000,000.00	8,282,350.00-
	20008001/12040054	Road Side Parking Fees	8,314,650.00	5,000,000.00	3,314,650.00+
14,878,475.00	20008001/12040056	Miscellaneous Road Traff Regulation Fees			
67,735,925.00	20008001/12040057	Motor Vehicle New Number Plates	2,156,800.00	35,000,000.00	2,156,800.00+
	20008001/12040108	Accident Treatment Fees			
	20008001/12040116	Proof Of Ownership Certificatet(POC)	105,300.00	5,000,000.00	4,894,700.00-
	20008001/12040130	Haulage Fees	1,938,125.00	5,000,000.00	3,061,875.00-
864,100.00	20008001/12040253	Taxi Cab Registration Fees	5,529,500.00	15,000,000.00	9,470,500.00-
	20008001/12040333	5% Consultancy & Professional Fees			
	20008001/12020457	Registration Fees	102,363,005.75	75,000,000.00	27,363,005.75+
20,000.00	20008001/12040540	Non Refundable Tender Fees			
44,225,791.76	20008001/12040549	Motor Vehicle Registration Fees	55,089,172.00	55,000,000.00	89,172.00+
204,976.25	20008001/12040550	Motor Vehicle Weighing Fees			
21,654,250.26	20008001/12040551	Business/Trade Operation Fee	12,000.00	20,000,000.00	12,000.00+
14,099,400.00	20008001/12040552	Certificates of Road Worthness			
				10,000,000.00	10,000,000.00





	20008001/12040578	Roof Rack Fees				5,000,000.00	
	20008001/12040579	Vehicles Registration Booklet				10,000,000.00	
	20008001/12040580	Revalidation of Old Number Plates	193,125.00			5,000,000.00	193,125.00+
	20008001/12040581	Demurrage Fees	583,900.00		6,000,000.00	6,000,000.00	5,416,100.00-
	20008001/12040594	Motor Cycles Plate Number				40,000,000.00	
	174,056,718.27	TOTAL	177,003,227.75		181,000,000.00	229,000,000.00	3,996,772.25-
		FEES					
		MINISTRY OF COMMERCE INDUSTRY AND TOURISM					
		Organization/Economic Code					
	22001001/12040000						
	22001001/12040049	Business /Trade Operations Fees	1,766,900.00		2,000,000.00	2,000,000.00	233,100.00-
	22001001/12040125	Registration of Business Premises					
	3,822,900.00	(Current)	4,268,580.00			15,000,000.00	4,268,580.00+
	22001001/12040245	Registration of Hotels and Other Tourism Enterprises					
			10,000.00			7,000,000.00	10,000.00+
	25,000.00	Hotel Business Fees	112,500.00		5,000,000.00	5,000,000.00	4,887,500.00-
	22001001/12040441	Concession Fees	10,000.00		150,000,000.00	150,000,000.00	149,990,000.00-
	1,174,800.00	Industrial Cluster	348,400.00			10,000,000.00	348,400.00+
	5,022,700.00	TOTAL	6,516,380.00		157,000,000.00	189,000,000.00	150,483,620.00-
		GOMBE STATE PROPERTY DEVELOPMENT COMPANY					
		Organization/Economic Code					
	22018001/12040000						
	22018001/12020466	Non Refundables Application Fees for Government Properties f			1,000,000.00	1,000,000.00	1,000,000.00-
	22018001/12020458	Processing Fees			1,000,000.00	1,000,000.00	1,000,000.00-
		TOTAL			2,000,000.00	2,000,000.00	2,000,000.00-
		FEES					
		MINISTRY OF SCIENCE AND TECHNOLOGY					
		Organization/Economic Code					
	28001001/12040000						
	28001001/12020477	Network Mast & Base Stations			5,000,000.00		
	230,400.00	Registration of Herbal Union Member			200,000.00	200,000.00	5,000,000.00-
	28001001/12040562	Registration of Makera Union Members			200,000.00	200,000.00	200,000.00-
	28001001/12040563	Registration of Welders Union Members			200,000.00	200,000.00	200,000.00-
	28001001/12020478	Optic Fibre Cables Linear fees			3,000,000.00	3,000,000.00	3,000,000.00-
	28001001/12040585	Registration /Renewal of due Amalgamated ICT Union and As				500,000.00	
	28001001/12040587	Certification of Products				500,000.00	
		FEES					
		MINISTRY OF WORKS AND TRANSPORT					
		Organization/Economic Code					
	34001001/12040000						





	34001001/12020479	Fuel Dumping Fees							1,000,000.00-
	34001001/12020737	Other Airport Services General							24,806,500.00+
2,815,250.00	34001001/12040552	Certificates of Road Worthness							
1,591,375.00	34001001/12040553	Fees/Charges for Inspection of Accident Vehicles							
	34001001/12040571	Airport Toll/Gate Fees[Keke/Napep Cars Jeeps/Buses Trucks a						3,000,000.00	
	34001001/12040572	Airport Excursions [Nursery Primary Secondary Tertiary an						2,000,000.00	
	34001001/12040573	Registration of Cargo Handling Service Providers Airport						4,000,000.00	
	34001001/12040574	Registration of Express Mail Services Airport						2,000,000.00	
	34001001/12040575	Tolling on State Roads Airport						3,000,000.00	
	TOTAL							4,600,000.00	8,600,000.00-
230,400.00									
	FEEES								
	MINISTRY OF TRANSPORT								
	Organization/Economic Code								
	29001001/12040000								
	FEEES								
	MINISTRY OF CULTURE AND TOURISM								
	Organization/Economic Code								
	36001001/12040000								
	FEEES								
	MINISTRY OF WATER RESOURCES ENVIRONMENT & TOWN PLAN.								
	Organization/Economic Code								
	52001001/12040000								
	52001001/12020457	Registration Fees						2,100,000.00	2,100,000.00-
	52001001/12020475	Concession Fees						1,000,000.00	1,000,000.00-
	52001001/12040232	Registration of Consultants					20,000.00	1,500,000.00	20,000.00+
	52001001/12040265	Registration/Annual Dues Fisherman						250,000.00	
	52001001/12040350	Registration of Fish Farms/Hatchers						500,000.00	
	52001001/12040419	Consultancy fees for Water Analysis						500,000.00	
	52001001/12040537	Registration of Irrigation Farmers						350,000.00	
120,500.00									
	TOTAL							3,100,000.00	3,080,000.00-
120,500.00									
	FEEES								
	GOMBE STATE WATER BOARD								
	Organization/Economic Code								
	52102001/12040000								
	52102001/12040040	Consultancy fees for Water Analysis						500,000.00	





343,200.00	52102001/12040260	Water Connection & Reconnection Charges	238,400.00	20,000,000.00	5,000,000.00	19,761,600.00-
32,000.00	52102001/12040261	Change of Water Line	1,396,700.00	4,000,000.00	4,000,000.00	2,603,300.00-
48,600.00	52102001/12040539	Water Reconnection Fees			15,000,000.00	
	52102001/12040570	Royalty on Boreholes		200,000.00	200,000.00	200,000.00-
	52102001/12040612	Water Tank Treatment Charges	148,500.00		1,500,000.00	148,500.00+
423,800.00	TOTAL		1,783,600.00	24,200,000.00	26,200,000.00	22,416,400.00-
	FEEES					
	MINISTRY OF HOUSING AND URBAN DEVELOPMENT					
	Organization/Economic Code					
1,939,575.00	53001001/12040000				100,000,000.00	
1,939,575.00	53001001/12040333	Consultancy Fees on Constructions			100,000,000.00	
1,939,575.00	TOTAL					
	FEEES					
	MINISTRY OF METROPOLITANT & URBAN DEVELOPMENT					
	Organization/Economic Code					
68001001/12040000						
	FEEES					
	STATE URBAN PLANNING & DEVELOPMENT BOARD					
	Organization/Economic Code					
53053001/12040000						
53053001/12020458		Processing Fees		80,000,000.00		80,000,000.00-
53053001/12040036		Billboard/Advertisement Fees	5,135,900.00	10,000,000.00	10,000,000.00	4,864,100.00-
53053001/12040266		Approval for Building Plans			50,000,000.00	
53053001/12040546		Approved Temporary Structure/ Bill Boards			30,000,000.00	
53053001/12040588		Signages and Mobile Advertisement		6,500,000.00	5,000,000.00	6,500,000.00-
53053001/12040589		Second Party Signage/Rate			1,500,000.00	
95,481,336.25	TOTAL		5,135,900.00	96,500,000.00	96,500,000.00	91,364,100.00-
	FEEES					
	MINISTRY OF RURAL DEVELOPMENT & COOPERATIVES					
	Organization/Economic Code					
69001001/12040000						
69001001/12040050		Inspection Fees	72,000.00			72,000.00+
69001001/12040064		Application Fees		2,000,000.00	2,000,000.00	2,000,000.00-
69001001/12040080		Processing of Fees	1,618,000.00	2,000,000.00		382,000.00-
69001001/12040220		Registration Fees of Cooperative Societies			2,000,000.00	
69001001/12040362		Cooperative Audit & Supervision Fees			1,100,000.00	
1,690,000.00	TOTAL		1,690,000.00	4,000,000.00	5,100,000.00	2,310,000.00-





FEEES							
MINISTRY OF RURAL COMMUNITY DEVELOPMENT AND CORPORATIVES							
Organization/Economic Code							
69001001/12040000	Inspection Fees		72,000.00				72,000.00+
69001001/12040064	Application Fees			2,000,000.00			2,000,000.00-
69001001/12040080	Processing of Fees		1,618,000.00	2,000,000.00			382,000.00-
69001001/12040220	Registration Fees of Cooperative Societ						
69001001/12040362	Cooperative Audit & Supervision Fees						
54001001/12040220	Application Fees		206,800.00				206,800.00+
54001001/12040362	Inspection Fees		130,000.00				130,000.00+
TOTAL			1,690,000.00	4,000,000.00		5,100,000.00	2,310,000.00-
FEEES							
MINISTRY OF LANDS AND SURVEY							
Organization/Economic Code							
60001001/12040000	Survey Charges		418,000.00				418,000.00+
60001001/12040038	Clearance on Development Plan			2,000,000.00			2,000,000.00-
60001001/12040048	Site Inspection Report for Conversion		557,679.70				557,679.70+
60001001/12050034	Application Fees		804,333.93	10,000,000.00			9,195,466.07-
60001001/12040114	Inspection Fees		30,000.00	300,000.00			270,000.00-
60001001/12040131	Survey /Planning fees		7,894,600.00	10,000,000.00			2,105,400.00-
60001001/12050036	Application Fees for Certificate of Occupancy						
60001001/12040157	Temporary Certificate of Occupancy fees		15,000.00				15,000.00+
60001001/12040166	Planning Recomm for Exit Site						
60001001/12040251	Land Processing Fees						
60001001/12040264	Registration Fee		89,000.00	2,000,000.00			1,911,000.00-
60001001/12040265	Annual Renewal of Registration Fees						
60001001/12040266	Processing of Permit Fees			2,000,000.00			2,000,000.00-
60001001/12040272	Transfer of C of O		3,353,280.06				3,353,280.06+
60001001/12040275	Consent Fees		3,038,200.00				3,038,200.00+
60001001/12040276	Layout Plan Design fees						
60001001/12040277	Preparation fees						
60001001/12040280	Re-Certification of Certificantes Ocupan		57,000.00				57,000.00+
60001001/12040333	Search Fees						
60001001/12040398	Application Fees		7,228,189.96				7,228,189.96+
60001001/12040576	Extension of Titles						
60001001/12040577	Land Registration fees						
TOTAL			23,485,483.65	26,300,000.00		53,000,000.00	2,814,516.35-





FEES						
GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)						
Organization/Economic Code						
60003001/12040000						
60003001/12040156	Application Fees	8,148,775.01	50,000,000.00			41,851,224.99-
60003001/12040272	Transfer of C of O	1,429,357.35				1,429,357.35+
60003001/12040280	Re-Certification of Charges	1,145,665.00				1,145,665.00+
60003001/12040290	Clearance on Development Plans	731,000.00				731,000.00+
60003001/12040295	Site Inspection Report for Conversion	155,000.00				155,000.00+
60003001/12040333	Search Fees	256,488.95				256,488.95+
TOTAL		11,866,286.31	50,000,000.00			38,133,713.69-
FEES						
OFFICE OF THE SURVEYOR GENERAL						
Organization/Economic Code						
60001002/12040000						
60002001/12040038	Survey/Planning Fees	5,193,000.00	24,400,000.00			19,207,000.00-
60002001/12040161	Beacon Installation and Replacement fees	265,000.00	1,000,000.00			735,000.00-
60002001/12040555	Registration Fees	748,700.00	1,000,000.00			251,300.00-
8,210,152.13	TOTAL	6,206,700.00	26,400,000.00			20,193,300.00-
FEES						
MINISTRY OF JUSTICE						
Organization/Economic Code						
26001001/12040000						
26001001/12040017	Vetting of Contract fees	68,040,545.77	35,500,000.00			32,540,545.77+
26001001/12040554	Deeds Preparation Fees		500,000.00			500,000.00-
7,578,555.66	TOTAL	68,040,545.77	36,000,000.00			32,040,545.77+
FEES						
JUDICIARY - HIGH COURT						
Organization/Economic Code						
26051001/12040000						
26051001/12040018	Marriage Certificate	233,000.00	50,000.00			183,000.00+
26051001/12040026	Court Fees	3,477,100.00	38,000,000.00			34,522,900.00-
26051001/12040089	Affidavit Fees	8,341,734.58	3,500,000.00			4,841,734.58+
26051001/12040090	Affidavit	928,989.00				928,989.00+
26051001/12040283	Probate Fees	7,938,732.00	10,000,000.00			2,061,268.00-
26051001/12040409	Certification Fees	39,800.00	1,500,000.00			1,460,200.00-
26051001/12040557	Complains Fees	666,900.00	2,000,000.00			1,333,100.00-
26051001/12040026	Court Summons Fee	3,300,100.00	1,000,000.00			2,300,100.00+
26051001/12040578	Transfer of Cases		2,500,000.00			2,500,000.00-
26051001/12040579	Witness fees	13,900.00	1,500,000.00			1,486,100.00-
26051001/12040580	Entry of Appeals	600.00	1,500,000.00			1,499,400.00-





26051001/12040581	Affidavits Judgement and Order on Filing				1,000,000.00	
any other Applica					30,000,000.00	
6,857,353.33	26051001/12040614	Court Fees (Area Courts)			55,050,000.00	36,609,144.42-
23,788,228.33	TOTAL		24,940,855.58	61,550,000.00		
	FEES					
	JUDICIARY - SHARIA COURT OF APPEAL					
	Organization/Economic Code					
	26052001/12040000					
	FEES					
	JUDICIARY - LEGAL & ISLAMIC STUDIES NAFADA					
	Organization/Economic Code					
	66019001/12040000					
	66019001/12040017	Contractors Registration Fees	50,000.00		50,000.00	50,000.00-
	66019001/12040027	Tender Fees	5,046,000.00		300,000.00	4,746,000.00+
3,261,666.68	66019001/12040274	Student Registration Fees	972,343.40		2,100,000.00	1,127,656.60-
1,687,971.94	66019001/12040296	Teaching Practice Fees	891,000.00		1,800,000.00	891,000.00+
2,810,000.00	66019001/12040316	Examination Fees	3,702,000.00		6,300,000.00	2,598,000.00-
5,789,500.00	66019001/12040411	Facility Fees	1,581,000.00		2,100,000.00	1,581,000.00+
449,000.00	66019001/12040426	Result Verification Fees	1,040,000.00		1,500,000.00	1,040,000.00+
	66019001/12040322	Matriculation Fees	582,000.00		3,000,000.00	582,000.00+
936,000.00	66019001/12040569	Library Fees	812,000.00		2,100,000.00	812,000.00+
365,000.00	66019001/12040586	Student Handbook	517,000.00		1,500,000.00	517,000.00+
	66019001/12040617	ICT Fees	338,713.31		5,000,000.00	338,713.31+
1,754,000.00	66019001/12040618	Sport Fees	1,615,000.00		2,100,000.00	1,615,000.00+
580,000.00	66019001/12040619	Hostel Accommodation Fees	1,036,000.00		5,000,000.00	1,036,000.00+
17,633,138.62	TOTAL		18,133,056.71	8,750,000.00	32,850,000.00	9,383,056.71+
	JUDICIARY - AREA COURT DIVISION					
	Organization/Economic Code					
	26055001/12040000					
	FEES					
	MINISTRY OF YOUTH DEVELOPMENT					
	Organization/Economic Code					
	13001001/12040000					
	13001001/12040050	Inspection Fees		100,000.00	100,000.00	100,000.00-
	13001001/12040053	Application Fees		100,000.00	100,000.00	100,000.00-
	13001001/12040183	Registration Fees		395,000.00	695,000.00	670,900.00+
270,000.00	13001001/12040184	Renewal Fee for Reg. of Voluntary Youth Association	1,065,900.00		300,000.00	
	13001001/12040218	Supervision fees for Election			100,000.00	
270,000.00	TOTAL		1,065,900.00	595,000.00	1,295,000.00	470,900.00+





FEEs								
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT								
Organization/Economic Code								
14001001/12040000								
14001001/12020457	Registration Fees			400,000.00				400,000.00-
14001001/12040050	Inspection Fees			600,000.00				600,000.00-
14001001/12040188	Renewal of Registration fees for Day Care Centre			1,500,000.00				1,500,000.00-
14001001/12040189	Registration of Voluntary Organization Audit Social Club		390,000.00					390,000.00+
14001001/12040449	Registration fee for Day Care Centre					500,000.00		
14001001/12040592	Child Development Schools					500,000.00		560,000.00-
TOTAL			390,000.00			3,060,000.00		2,670,000.00-
FEEs								
MINISTRY OF EDUCATION								
Organization/Economic Code								
17001001/12040000	Tender Fees		500.00					500.00+
17001001/12040027	Application Fees for Inspection of Comm./Private Vocational				1,000,000.00			673,886.00
17001001/12040265	Annual Renewal of Registration Fees		326,114.00					
17001001/12040475	Registration of Private School		867,453.00		2,500,000.00			1,632,547.00-
17001001/12040532	Boarding and Lodging Charges		669,522.00					669,522.00+
17001001/12060053	Registration Forms		1,942,162.00		15,000,000.00			13,057,838.00-
17001001/12040590	PTA Levy				1,500,000.00			1,390,000.00-
17001001/12040591	Bill of Interest				5,000,000.00			5,000,000.00-
TOTAL			3,915,751.00		30,000,000.00			26,084,249.00-
FEEs								
STATE UNIVERSAL BASIC EDUCATION								
Organization/Economic Code								
17003001/12040000	Tender fees for Contractors Award							
17003001/12040027	Vetting for Contract Agreement fees				3,000,000.00			3,000,000.00-
TOTAL					2,000,000.00			2,000,000.00-
FEEs								
GOMBE STATE POLYTECHNIC BAJOGA								
Organization/Economic Code								
66018001/12040000	Medical Consultancy Fees							
66018001/12040440	Psychometric Studies Fees							
66018001/12040492	Maintenance Fees							
66018001/12040493								
TOTAL					5,000,000.00			5,000,000.00-





	66018001/12040041	Laboratory Fees				520,000.00	520,000.00	520,000.00-
	66018001/12040090	Administrative Fees				100,000.00	100,000.00	
	66018001/12040279	Cautions				520,000.00	520,000.00	
	66018001/12040316	Examination Fees		49,000.00		500,000.00	500,000.00	451,000.00-
	66018001/12040426	Result Verification Fees				520,000.00	520,000.00	
	66018001/12040569	Library Fees				260,000.00	260,000.00	
	66018001/12040586	Student Handbook				520,000.00	520,000.00	2,600,000.00-
	66018001/12040616	Tuition Fees			2,600,000.00	2,600,000.00	2,600,000.00	
	66018001/12040617	ICT Fees				260,000.00	260,000.00	
	66018001/12040618	Sport Fees				260,000.00	260,000.00	
	TOTAL			49,000.00		3,620,000.00	6,060,000.00	3,571,000.00-
	FEES							
	COLLEGE OF EDUCATION BILLIRI							
	Organization/Economic Code							
	66018001/12040000							
	66020001/12040027	Tender Fees				2,000,000.00	2,000,000.00	2,000,000.00-
	66020001/12040041	Laboratory Fees		272,333.36		350,000.00	350,000.00	77,666.64-
	66020001/12040090	Administrative Fees				300,000.00	300,000.00	
503,544.01	66020001/12040239	Farm Allocation Fees				500,000.00	500,000.00	
15,000,000.00	66020001/12040270	Student Registration Fees		54,618,142.75		10,000,000.00	10,000,000.00	29,618,142.75+
	66020001/12040279	Cautions Fees				2,000,000.00	2,000,000.00	
	66020001/12040316	Examination Fees				750,000.00	750,000.00	750,000.00-
	66020001/12040402	Study Skills Fees				3,750,000.00	3,750,000.00	
	66020001/12040407	Teaching Practice Fees		52,000.00				52,000.00+
	66020001/12040425	Medical Examination Fees		1,082,856.65				1,082,856.65+
	66020001/12040426	Result Verification Fees				3,500,000.00	3,500,000.00	
	66020001/12040569	Library Fees				1,000,000.00	1,000,000.00	
	66020001/12040586	Student Handbook				400,000.00	400,000.00	
	66020001/12040616	Tuition Fees				300,000.00	300,000.00	500,000.00-
	66020001/12040617	ICT Fees				5,500,000.00	5,500,000.00	
	66020001/12040618	Sport Fees				2,875,000.00	2,875,000.00	
	TOTAL			56,025,332.76		28,600,000.00	34,225,000.00	27,425,332.76+
	FEES							
	TEACHERS SERVICE COMMISSION							
	Organization/Economic Code							
	17017001/12040000							
	17017001/12040564	Appointment Letter Fees				2,000,000.00	2,000,000.00	2,000,000.00-
	TOTAL					2,000,000.00	2,000,000.00	2,000,000.00-
	FEES							
	GOMBE STATE UNIVERSITY							
	Organization/Economic Code							
	66021001/12040000							





66021001/12040017	Contractors Registration Fees			16,380,000.00	690,000.00	16,380,000.00-
66021001/12040027	Tender Fees	240,000.00		1,800,000.00	1,800,000.00	1,560,000.00-
66021001/12040274	Student Registration Fees	758,961,420.54		605,500,000.00	605,500,000.00	153,461,420.54+
66021001/12040348	Zoo Fees	1,006,159.00			2,760,000.00	1,006,159.00+
66021001/12040619	Hostel Accomodation Fees	49,582,000.00			55,000,000.00	49,582,000.00+
222,834,165.00	TOTAL	809,789,579.54	623,680,000.00		665,750,000.00	186,109,579.54+
FEES						
GOMBE STATE UNIVERSITY OF SC. AND TECHN KUMO						
Organization/Economic Code						
66022001/12040000						
66022001/12040017	Contractors Registration Fees			100,000.00	100,000.00	100,000.00-
66022001/12040027	Tender Fees			10,000.00	10,000.00	10,000.00-
66022001/12040041	Laboratory Fees			10,000.00	10,000.00	10,000.00-
66022001/12040264	Registration Fee	145,000.00		10,000.00	10,000.00	135,000.00+
66022001/12040279	Caution Fees				10,000.00	
66022001/12040316	Examination Fees			10,000.00	10,000.00	10,000.00-
66022001/120400425	Medical Examination Fees			10,000.00	10,000.00	
66022001/12040426	Verification Fees			10,000.00	10,000.00	
66022001/12040569	Library Fees			10,000.00	10,000.00	
66022001/12040616	Tuition Fees			10,000.00	10,000.00	10,000.00-
66022001/12040617	ICT Fees				10,000.00	
66022001/12040618	Sport Fees				10,000.00	
66022001/12040619	Hostel Accomodation Fees	275,063.00		10,000.00	10,000.00	275,063.00+
174,500.00	TOTAL	420,063.00	150,000.00		220,000.00	270,063.00+
FEES						
MINISTRY OF HIGHER EDUCATION						
Organization/Economic Code						
66001001/12040000						
66001001/12040050	Inspection Fees	205,500.00		2,000,000.00	2,000,000.00	1,794,500.00-
66001001/12040264	Registration Fee			1,500,000.00	1,500,000.00	1,500,000.00-
66001001/12040265	Annual Renewal of Registration Fees	17,500.00			7,500,000.00	17,500.00+
66001001/12040409	Issuing of Certificate / License				1,000,000.00	
66001001/12040477	Application Form Fees (Private School)			15,000,000.00	5,000,000.00	15,000,000.00-
66001001/12040478	Private University fees and Equipment				10,000,000.00	
66001001/12040583	Private Nce Diploma/ Awarding				5,000,000.00	
Colleges						
223,000.00	TOTAL	223,000.00	18,500,000.00		32,000,000.00	18,277,000.00-
FEES						
MINISTRY OF HEALTH						
Organization/Economic Code						
21001001/12040000						
21001001/12040050	Inspection Fees			2,000,000.00	2,000,000.00	2,000,000.00-





450,000.00	21001001/12040000	Registration Fees (School of Nursing & Midwifery/SHT)	335,500.00			335,500.00+
	21001001/12040117	Registration of Spare Parts Stores	370,000.00			370,000.00+
	21001001/12040264	Registration Fee	620,000.00	7,500,000.00	1,500,000.00	6,880,000.00-
235,000.00	21001001/12040265	Annual Renewal	1,478,000.00	2,000,000.00	2,000,000.00	522,000.00-
	21001001/12040307	Registration of Patent Proprietary Medicine Vendors	1,000,000.00		5,000,000.00	1,000,000.00+
160,000.00	21001001/12040308	Renewal of Patent Medicine Registration	772,500.00	2,000,000.00	2,000,000.00	1,227,500.00-
1,815,000.00	21001001/12040487	Processing of Permit Fees	142,500.00	1,500,000.00	1,500,000.00	1,500,000.00-
140,000.00	21001001/12040488	Registration fees for Private Hospital			4,000,000.00	142,500.00+
	Hospital Fees	Registration & Renewal of Private		3,000,000.00	3,000,000.00	3,000,000.00-
2,800,000.00	TOTAL		4,718,500.00	18,000,000.00	21,000,000.00	13,281,500.00-
	FEES					
	SCHOOL OF NURSING					
	Organization/Economic Code					
	21011001/12040000					
1,779,000.00	21011001/12040264	Registration Fee	836,000.00	4,400,000.00	4,500,000.00	3,564,000.00-
	21011001/12040491	Tuition Fees for School of Nursing		350,000.00	350,000.00	350,000.00-
936,780.00	21011001/12040532	Boarding and Lodging Charges	47,150.00		243,000.00	47,150.00+
2,715,780.00	TOTAL		869,150.00	4,750,000.00	5,092,000.00	3,866,830.00-
	FEES					
	GOMBE STATE TRADITIONAL MEDICINE BOARD					
	Organization/Economic Code					
	21015001/12040000					
100,000.00	21015001/12070087	Earningd From out Patient Cards	157,000.00		500,000.00	157,000.00+
100,000.00	TOTAL		157,000.00		500,000.00	157,000.00+
	FEES					
	COLLEGE OF HEALTH TECHNOLOGY					
	Organization/Economic Code					
	21016001/12040000					
3,566,870.00	21016001/12040264	Registration Fee	199,325,143.04	3,000,000.00	3,000,000.00	196,325,143.04+
3,980,736.40	21016001/12040532	Boarding and Lodging Charges			2,000,000.00	
7,547,606.40	TOTAL		199,325,143.04	3,000,000.00	5,000,000.00	196,325,143.04+
	FEES					
	MINISTRY OF ENVIRONMENT & FOREST RESOURCES					
	Organization/Economic Code					
	35001001/12040000					
35001001/12040212	Truck Load of Madrid Timber Transit				1,500,000.00	
35001001/12040240	Forest Produce Cutting/Handling Licence		6,339,000.00		1,000,000.00	6,339,000.00+





35001001/12040264	Registration Fee				2,500,000.00	1,000,000.00	2,500,000.00-
35001001/12040275	Truck Load of Fuel Wood / Charcoal to other State					1,500,000.00	
1,485,570.00			293,000.00			2,000,000.00	293,000.00+
35001001/12040319	Waste Collection and Disposal Charges					2,000,000.00	
35001001/12040376	Environmental Pollution Charges					1,000,000.00	
35001001/12040494	Public Convenience Operating Licence		1,090,000.00			1,500,000.00	1,090,000.00+
35001001/12040536	Registration of Environmental Consult					500,000.00	
35001001/12040544	Public Convenience					2,000,000.00	
35001001/12040557	Gaseous Emission Charges					2,000,000.00	
35001001/12040584	Solid / Liquid Waste Disposal Charges		80,000.00			2,000,000.00	80,000.00+
1,485,570.00	TOTAL		7,802,000.00		2,500,000.00	16,000,000.00	5,302,000.00+
FEEES							
GOMBE STATE ENVIRONMENTAL PROTECTION AGENCY (GOSEPA)							
Organization/Economic Code							
35016001/12040000							
35016001/12040025	Fumigation of Business Premises				2,000,000.00	2,000,000.00	
35016001/12040050	Inspection Fees			2,000,000.00		2,000,000.00	2,000,000.00-
35016001/12040265	Annual Renewal of Registration Fees					3,000,000.00	
35016001/12040289	Application fees For Permit to Construct					1,000,000.00	
Public Convenience							
35016001/12040398	Processing Fees			1,500,000.00		1,500,000.00	1,500,000.00-
35016001/12040494	Public Convenience					5,000,000.00	
35016001/12040531	Earning From Environmental Sanitation and Protection Agency [G					4,000,000.00	
TOTAL					3,500,000.00	18,500,000.00	3,500,000.00-
FEEES							
GOMBE GOES GREEN (3G)							
Organization/Economic Code							
35002001/12020400							
35002001/12020457	Registration Fees						
Total							
FEEES							
MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTANCY AFFAIRS							
Organization/Economic Code							
51001001/12040000							
51001001/12040559	Conferral of Traditional Titles under Emirate / District / V					5,000,000.00	
Total						5,000,000.00	
658,975,081.28	TOTAL FEES		1,874,954,752.96		1,952,960,000.00	1,902,643,000.00	78,005,247.04-





	FINES								
	MINISTRY OF SPECIAL DUTIES								
	Organization/Economic Code								
	71001001/12050000								
	71001001/12050020 Non Compliance Penalty		18,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	1,982,000.00-	1,982,000.00-
	TOTAL		18,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	1,982,000.00-	1,982,000.00-
	FINES								
	BOARD OF INTERNAL REVENUE SERVICES								
	Organization/Economic Code								
	20008001/12050000								
	20008001/12020549 Accident Treatment Charge			5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00-	5,000,000.00-
	20008001/12050003 Penalties (General)		9,799,413.00	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	5,200,587.00-	5,200,587.00-
	20008001/12050030 Traffic Offences and Penalties							5,000,000.00	5,000,000.00
	TOTAL		9,799,413.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	10,200,587.00-	10,200,587.00-
	FINES								
	MINISTRY OF WORKS AND TRANSPORT								
	Organization/Economic Code								
	34001001/12020500								
	34001001/12020548 Demorage Charge			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00-	1,000,000.00-
	FINES								
	MINISTRY OF WATER RESOURCES								
	Organization/Economic Code								
	52001001/12050000								
	52001001/12050003 Penalties (General)			750,000.00	750,000.00	750,000.00	750,000.00	750,000.00-	750,000.00-
	FINES								
	GOMBE STATE WATER BOARD								
	Organization/Economic Code								
	52102001/12050000								
	52102001/12050003 Penalties (General)		120,000.00	500,000.00	500,000.00	500,000.00	500,000.00	380,000.00-	380,000.00-
	FINES								
	STATE URBAN PLANNING AND DEVELOPMENT BOARD								
	Organization/Economic Code								
	53053001/12050000								
	53053001/12040546 Billboard/Advertisement Fees		580,000.00					580,000.00+	580,000.00+
	53053001/12050004 Fines for Illegal Cutting of Roads		175,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	825,000.00-	825,000.00-
	TOTAL		755,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	245,000.00-	245,000.00-
	5,000.00								
	5,000.00								





FINES										
MINISTRY OF LANDS & SURVEY										
Organization/Economic Code										
60001001/12050000										
60001001/12020534	Site Inspection Report for Conversion				4,000,000.00					4,000,000.00-
60001001/12020536	Transfer of C of O				2,000,000.00					2,000,000.00-
60001001/12020540	Sales of Layout Plans				4,000,000.00					4,000,000.00-
60001001/12050000	Planning Recommendation of Extension of Site				1,000,000.00					1,000,000.00-
60001001/12050023	Penalty For Late Payment of Rent		62,000.00		3,000,000.00				2,000,000.00	2,938,000.00-
TOTAL			62,000.00		14,000,000.00				2,000,000.00	13,938,000.00-
FINES										
GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)										
Organization/Economic Code										
60003001/12040000										
FINES										
HIGH COURT OF JUSTICE										
Organization/Economic Code										
26051001/12050000	Court Fines		2,278,510.00		33,500,000.00				30,000,000.00	31,271,490.00-
26051001/12050001	Motion		30,700.00		500,000.00				500,000.00	469,300.00-
26051001/12050003	Penalties (General)		729,300.00		500,000.00				500,000.00	229,300.00+
26051001/12050030	Court Fines on Traffic Offences								5,000,000.00	
26051001/12050033	Court Fines (Area Courts)								5,000,000.00	
TOTAL			3,038,510.00		34,500,000.00				41,000,000.00	31,461,490.00-
FINES										
SHARIA COURT OF APPEAL										
Organization/Economic Code										
26053001/12050000	Court Fines		4,000.00							4,000.00+
26053001/12050001	Motion on Notice/Amex Fines		1,700.00		2,000,000.00				500,000.00	1,998,300.00-
26053001/12050002	Non Compliance Penalty		5,700.00		1,500,000.00				1,500,000.00	1,500,000.00-
TOTAL					3,500,000.00				2,000,000.00	3,494,300.00-
FINES										
AREA COURT DIVISION										
Organization/Economic Code										
26055001/12050000										
TOTAL FINES			13,798,623.00		108,593,000.00				63,350,000.00	94,794,377.00-
FINES										
MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT										





Organization/Economic Code						
17018001/12050000						
17018001/12040037	Agency For Social Service				100,000.00	
Total					100,000.00	
FINES						
MINISTRY OF HIGHER EDUCATION						
Organization/Economic Code						
66001001/12050000						
66001001/12050003	Penalties (General)			4,000,000.00	4,000,000.00	4,000,000.00-
TOTAL				4,000,000.00	4,000,000.00	4,000,000.00-
FINES						
MINISTRY OF EDUCATION						
Organization/Economic Code						
17001001/12060000						
17001001/12020550	Boarding and Loading Charges			15,000,000.00		15,000,000.00-
17001001/12020551	PTA Levy			5,000,000.00		5,000,000.00-
17001001/12020552	Bill of Interest			5,000,000.00		5,000,000.00-
TOTAL				25,000,000.00		25,000,000.00-
FINES						
COLLEGE OF NURSING						
Organization/Economic Code						
21011001/12040000						
21011001/12020550	Boarding and Loading Charges			343,000.00		343,000.00-
TOTAL				343,000.00		343,000.00-
FINES						
COLLEGE OF HEALTH TECHNOLOGY KALTUNGO						
Organization/Economic Code						
21016001/12040000						
21016001/12020550	Boarding and Loading Charges			2,000,000.00		2,000,000.00-
Total				2,000,000.00		2,000,000.00-
19,923,604.55			13,798,623.00	108,593,000.00	63,350,000.00	94,794,377.00-
TOTAL FINES						
SALES						
GOMBE STATE HOUSE OF ASSEMBLY						
Organization/Economic Code						
12003001/12020600						
12003001/12020601	Sale of Journal & Publication			2,200,000.00		2,200,000.00-
12003001/12060101	Sale of Publication Loss			2,500,000.00		2,500,000.00-
TOTAL				2,200,000.00	5,000,000.00	2,200,000.00-





SALES								
GOMBE STATE HOUSE OF ASSEMBLY SERVICE COMMISSION								
Organization/Economic Code								
12004001/12020600								
12004001/12020617				2,000,000.00			2,000,000.00	2,000,000.00-
12004001/12020606				3,000,000.00			3,000,000.00	3,000,000.00-
TOTAL				5,000,000.00			5,000,000.00	5,000,000.00-
SALES								
MINISTRY OF INFORMATION AND CULTURE								
Organization/Economic Code								
23001001/12060000								
23001001/12060117				500,000.00			500,000.00	500,000.00-
TOTAL				500,000.00			500,000.00	500,000.00-
SALES								
ESTABLISHMENT & SERVICE MATTERS BUREAU								
Organization/Economic Code								
11034001/12020000								
11034001/12020646				300,000.00			300,000.00	300,000.00-
TOTAL				300,000.00			300,000.00	300,000.00-
SALES								
OFFICE OF THE AUDITOR GENERAL- LG								
Organization/Economic Code								
63001001/22020000								
40002001/12020606				1,500,000.00			1,500,000.00	1,500,000.00-
TOTAL				1,500,000.00			1,500,000.00	1,500,000.00-
SALES								
CIVIL SERVICE COMMISSION								
Organization/Economic Code								
47001001/12060000								
47001001/12060068							2,500,000.00	2,500,000.00
47001001/12060136				529,500.00			2,500,000.00	1,970,500.00-
47001001/12060141							500,000.00	1,000,000.00-
47001001/12060142							500,000.00	500,000.00
47001001/12060143							3,100,000.00	3,100,000.00-
47001001/12060144							600,000.00	600,000.00
47001001/12060145							2,000,000.00	2,000,000.00
47001001/12060146							500,000.00	10,000,000.00-
47001001/12060147							3,000,000.00	3,000,000.00
47001001/12060148							4,000,000.00	4,000,000.00





	47001001/12060149	Contract Appointment Form			2,500,000.00	2,500,000.00	2,500,000.00-
	47001001/12060150	Sale of Aper Forms	193,000.00		1,000,000.00	1,000,000.00	807,000.00-
229,100.00	TOTAL		722,500.00		20,100,000.00	20,100,000.00	19,377,500.00-
	SALES						
	MINISTRY OF WORKS AND TRANSPORT						
	Organization/Economic Code						
	650055/12060000						
	34001001/12020607	Sales of Registration Forms		20,000,000.00			20,000,000.00-
	34001001/12060163	Sales of Gate Ticket (Airport)			20,000,000.00		
	34001001/12060616	Other Sales	401,000.00		2,000,000.00		1,599,000.00-
	TOTAL		401,000.00	22,000,000.00	20,000,000.00		21,599,000.00-
	SALES						
	GOMBE STATE INDEPENDENT ELECTORAL COMMISSION						
	Organization/Economic Code						
	48001001/12060000						
500,000.00	48001001/12060124	Sale of Nomination Forms	850,000.00	9,000,000.00	2,000,000.00		8,150,000.00-
28,650,000.00	48001001/12060125	Sale of Nomination Forms Councilors			5,000,000.00		
14,000,500.00	48001001/12060000	Sales of Nomination Forms Deputy Chair			2,000,000.00		
43,150,500.00	TOTAL		850,000.00	9,000,000.00	9,000,000.00		8,150,000.00-
	SALES						
	LOCAL GOVERNMENT SERVICE COMMISSION						
	Organization/Economic Code						
	64001001/12060000						
	64001001/12060147	LGA to State Government Transfer Form	1,000.00		3,500,000.00		1,000.00+
	64001001/12060159	Sales of Local Government Service Forms	105,000.00	500,000.00	500,000.00		395,000.00-
26,500.00	64001001/12060160	Sales of Transfer of Service Transfer Forms	410,500.00	4,000,000.00	500,000.00		3,589,500.00-
1,223,500.00	64001001/12060161	Sales of APERS FORMS	397,000.00	1,500,000.00	1,500,000.00		1,103,000.00-
1,250,000.00	TOTAL		913,500.00	6,000,000.00	6,000,000.00		5,086,500.00-
	SALES						
	MINISTRY OF AGRICULTURE AND ANIMAL HUSBANDRY						
	Organization/Economic Code						
	15001001/12060000						
	15001001/12020605	Sales of Vaccines		1,500,000.00			1,500,000.00-
	15001001/12020609	Sales of Farm Produce		250,000.00			250,000.00-
	15001001/12020616	Other Sales		100,000.00			100,000.00-
	15001001/12020623	Sales of Fertilizer	2,163,477.30	1,500,000,000.00			1,497,836,522.70-
	15001001/12060008	Sales of Improved Seeds/Chemicals		6,000,000.00	6,000,000.00		6,000,000.00-
	15001001/12060009	Produce Sale Tax			250,000.00		
967,000,000.00	15001001/12060073	Sale of Agric Input (Fertilizer).			1,500,000,000.00		5,000,000.00-
452,400.00	15001001/12060000	Poultry Production Sales		5,000,000.00			





	15001001/12060127	Sales of Hay				100,000.00			
	15001001/12060128	Strategic Grain Reserve Sales			25,000,000.00	25,000,000.00			25,000,000.00-
	15001001/12060151	Sale of Fruits and Vegetables Base			250,000.00	250,000.00			250,000.00-
967,452,400.00	TOTAL		2,163,477.30	1,538,100,000.00	1,536,600,000.00	1,535,936,522.70-			
	SALES								
	MINISTRY OF ANIMAL HUSBANDRY & NORMADIC AFFR								
	Organization/Economic Code								
	70001001/12060000								
	SALES								
	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT								
	Organization/Economic Code								
	20001001/12060000								
	20001001/12060010	Proceeds from Auction	5,000.00						5,000.00+
	TOTAL		5,000.00						5,000.00+
	SALES								
	OFFICE OF THE ACCOUNTANT GENERAL								
	Organization/Economic Code								
	20007001/12060000								
90,016.00	20007001/12060010	Proceeds from Auction	33,810,433.75	5,000,000.00	5,000,000.00	5,000,000.00			28,810,433.75+
82,055,836.00	20007001/12060139	Sales of Government Property	3,685,406.00	50,000,000.00	50,000,000.00	46,314,594.00-			46,314,594.00-
82,145,852.00	TOTAL		37,495,839.75	55,000,000.00	55,000,000.00	17,504,160.25-			
	SALES								
	BOARD OF INTERNAL REVENUE								
	Organization/Economic Code								
	22008001/12060000								
	20008001/12020631	Sale of Vehicle Stickers		1,000,000.00					1,000,000.00-
	20008001/12020635	Proof of Ownership Certificate		5,000,000.00					5,000,000.00-
	20008001/12020636	Heavy Duty Vehicles Permit		5,000,000.00					5,000,000.00-
	20008001/12060049	Sale of Hacteney & State Carriage Badges			2,000,000.00				
	20008001/12060050	Sales of New Number Plates Form							
	20008001/12060052	Revalidation of Old Number Plates	5,378,750.00						5,378,750.00+
	20008001/12060112	Sales of Driver's and Conductor's Badge		2,000,000.00					2,000,000.00-
	20008001/12060169	Sales of Motorcycles Reflective Jacket		3,000,000.00					3,000,000.00-
	20008001/12060170	Sale of Replacement of Missing Number Plates			8,000,000.00				
	TOTAL		5,378,750.00	16,000,000.00	27,000,000.00	10,621,250.00-			





SALES									
MINISTRY OF COMMERCE INDUSTRY AND TOURISM									
Organization/Economic Code									
22001001/12060000									
SALES									
GOMBE STATE PROPERTY DEVELOPMENT COMPANY									
Organization/Economic Code									
22008001/12020600									
22018001/12020606	500,000.00								500,000.00-
22018001/12020629	20,000,000.00								20,000,000.00-
SALES									
MINISTRY OF WATER RESOURCES									
Organization/Economic Code									
52001001/12060000									
20007001/12060010	5,000,000.00								5,000,000.00
20007001/12060139	50,000,000.00								50,000,000.00
TOTAL	13,050,000.00								13,050,000.00
SALES									
GOMBE STATE WATER BOARD									
Organization/Economic Code									
52102001/12060000									
52102001/12020076	2,900,000.00								2,900,000.00+
52102001/12020606	2,000,000.00								2,000,000.00-
52102001/12040538	69,500.00								69,500.00+
52102001/12040539	115,100.00								115,100.00+
52102001/12060123	17,000.00								17,000.00+
52102001/12060129	18,550,395.00								18,550,395.00+
52102001/12060133	2,000,000.00								2,000,000.00
52102001/12060134	1,000,000.00								999,800.00-
TOTAL	21,652,195.00								18,652,195.00+
SALES									
OFFICE OF THE SUEYVOR GENERAL									
Organization/Economic Code									
60002001/12060000									
60002001/12060059	200,000.00								200,000.00
TOTAL	565,425.00								365,425.00+
SALES									
MINISTRY OF METROPOLITAN AND URBAN DEVELOPMENT									
Organization/Economic Code									
60002001/12060059	200,000.00								200,000.00
TOTAL	565,425.00								365,425.00+





	Organization/Economic Code							
	68001001/12060000							
	SALES							
	STATE URBAN PLANNING & DEVELOPMENT BOARD							
	Organization/Economic Code							
	69001001/12060000							
	SALES							
	MINISTRY OF COOPERATIVES							
	Organization/Economic Code							
	69001001/12060000							
	54001001/12060053	Registration Forms	1,919,500.00			2,000,000.00		1,919,500.00+
	69001001/12060101	Bye Law [AT REG]				3,000,000.00		
	TOTAL		1,919,500.00			5,000,000.00		1,919,500.00+
	SALES							
	MINISTRY OF LANDS AND SURVEY							
	Organization/Economic Code							
	60001001/12060060							
	60001001/12020616	Other Sales	4,551,110.00	10,000,000.00				5,448,890.00-
	60001001/12060060	Sales of Layout Plans	799,093.40					799,093.40+
	Total		4,850,203.40	10,000,000.00				5,149,796.60-
	SALES							
	MINISTRY OF LANDS AND SURVEY							
	Organization/Economic Code							
	60001001/12060000							
	60001001/12020616	Other Sales	4,551,110.00	10,000,000.00				5,448,890.00-
	60001001/12060060	Sales of Layout Plans	299,093.40					299,093.40+
	TOTAL		4,850,203.40	10,000,000.00				5,149,796.60-
	SALES							
	GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)							
	Organization/Economic Code							
	60003001/12060000							
	60003001/12060060	Sales of Layout Plans	4,547,263.86	2,000,000.00		2,000,000.00		2,547,263.86+
	TOTAL		4,547,263.86	2,000,000.00		2,000,000.00		2,547,263.86+
	SALES							
	MINISTRY OF RURAL COMMUNITY DEVELOPMENT AND COOPERATIVES							
	Organization/Economic Code							
	51001001/12060000							
	51001001/12060053	Sales of Registration Forms		2,000,000.00				2,000,000.00-
	TOTAL			2,000,000.00				2,000,000.00-





	SALES								
	JUDICIAL SERVICE COMMISSION								
	Organization/Economic Code								
	18011001/12060000	Sales of Application Forms	16,200.00	300,000.00	300,000.00	300,000.00	300,000.00	283,800.00-	
	18011001/12060160	Sales of Transfer of Service Forms	2,000.00	750,000.00	750,000.00	750,000.00	750,000.00	748,000.00-	
	18011001/12060161	Sales of JSC Form 5 & 6 (APERS)	34,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,466,000.00-	
	18011001/12060162	Sales of Contract Appointment/Re-Engagement Forms	13,000.00	1,650,000.00	1,650,000.00	1,650,000.00	1,650,000.00	1,637,000.00-	
	18011001/12060164	Sale of JSC Form 1[Transfer of Service]			500,000.00	500,000.00	500,000.00		
	18011001/12060165	Sale of Recruitment/Appointment Forms		1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00-	
	18011001/12060166	Sale of JSC Forms 4[Contract and Board Member Engagement]			1,500,000.00	1,500,000.00	1,500,000.00		
	18011001/12060167	Sale of JSC Forms 5 Apers for [GL 1 and 2]			1,500,000.00	1,500,000.00	1,500,000.00		
	18011001/12060168	Sale of JSC Forms 6 Aper for [GL 3 and above]			1,500,000.00	1,500,000.00	1,500,000.00		
	TOTAL		65,200.00	7,700,000.00	7,700,000.00	7,700,000.00	7,700,000.00	7,634,800.00-	
	SALES								
	HIGH COURT OF JUSTICE								
	Organization/Economic Code								
	26051001/12060000	Sales of Application Form	49,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00-	
	26051001/12060140	Sales of Judicial Forms						49,000.00+	
	TOTAL		49,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	951,000.00-	
	SALES								
	SHARIA COURT DIVISION								
	Organization/Economic Code								
	26053001/12060000	Sales of Application Forms		495,000.00	495,000.00	495,000.00	495,000.00	495,000.00-	
	TOTAL			495,000.00	495,000.00	495,000.00	495,000.00	495,000.00-	
	SALES								
	AREA COURT DIVISION								
	Organization/Economic Code								
	26055001/12060000								
	SALES								
	COLLEGE OF LEGAL & ISLAMIC STUDIES NAFADA								
	Organization/Economic Code								
	66019002/12060000	Sales of ID Cards	428,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,072,000.00-	
	66019001/12060003	Sales of Application Form	811,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	811,000.00+	
	TOTAL		1,239,000.00	4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00	3,884,000.00-	



782,000.00	66019001/12060129	Water Charges								
1,225,500.00	TOTAL		1,239,000.00	1,500,000.00	4,500,000.00	261,000.00-				
	SALES									
	MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT									
	Organization/Economic Code									
	13001001/12060000									
	13001001/12060000	Sales of Application Forms		100,000.00	100,000.00	100,000.00-				
	TOTAL			100,000.00	100,000.00	100,000.00-				
	SALES									
	MINISTRY OF WOMEN AFFAIRS									
	Organization/Economic Code									
	14001001/12060000									
	14001001/12060137	Sales of Blind Workshop Products			100,000.00					
	14001001/12060138	Sale of Products From Women Development Center	4,000.00		1,500,000.00	4,000.00+				
	TOTAL		4,000.00	4,000.00	1,600,000.00	4,000.00+				
	SALES									
	MINISTRY OF EDUCATION									
	Organization/Economic Code									
	17001001/12060000									
15,000.00	17001001/12060006	Sales of Bills of Entries/Application Forms	2,000.00			2,000.00+				
	17001001/12060027	Sales of Transfer of Service Forms	1,000.00		1,000,000.00	999,000.00-				
2,000.00	17001001/12060053	Sales of Application Forms	111,000.00		4,000,000.00	3,889,000.00-				
	17001001/12060171	Sale of Forms for Community Private / Vacca			2,500,000.00					
	SALES									
	STATE POLYTECHNIC BAJOGA									
	Organization/Economic Code									
	17018001/12060000									
	66020001/12020628	Proceeds of ID Cards		520,000.00	520,000.00	520,000.00-				
	66018001/12060003	Sales of ID Cards		520,000.00	520,000.00	520,000.00-				
	66018001/12060122	Sale of admission Form			3,000,000.00					
	SALES									
	COLLEGE OF EDUCATION BILLIRI									
	Organization/Economic Code									
	1702000001/12060000									
	17020001/12020628	Proceeds from Auctions		300,000.00	300,000.00	300,000.00-				
	66020001/12060003	Sales of ID Cards	1,500.00	1,500,000.00	1,500,000.00	1,498,500.00-				
	SALES									
	TEACHERS SERVICE COMMISSION									



	Organization/Economic Code							
	17017001/12060000					70,000.00		
	17017001/12060068	Sale of Transfer Forms				20,000.00		70,000.00-
448,500.00	17017001/12060001	Sales of Employment Forms	12,400.00			200,000.00		187,600.00-
	17017001/12060143	Withdrawal from Service Forms				200,000.00		300,000.00-
	17017001/12060144	Voluntary Retirement Forms				50,000.00		
	17017001/12060145	Resignation from the Service Forms				50,000.00		
	17017001/12060146	Sale of Inter States Transfer Forms				50,000.00		
	17017001/12060149	Contract Appointment Form				300,000.00		320,000.00-
448,500.00	TOTAL		12,400.00			890,000.00	870,000.00	877,600.00-
	SALES							
	GOMBE STATE UNIVERSITY							
	Organization/Economic Code							
	66021001/12060000							
	66021001/12060053	Sales of Contract Registration Form	180,000.00			690,000.00		180,000.00+
43,800.00	66021001/12060122	Sales of Admission Forms	6,391,120.00			45,900,000.00		6,391,120.00+
43,800.00	TOTAL		6,571,120.00			46,590,000.00		6,571,120.00+
	SALES							
	SALES - GOMBE STATE UNIVERSITY FOR SC AND TECH							
	Organization/Economic Code							
	66022001/12060000							
	66022001/12020628	Proceeds from Auctions			10,000.00	10,000.00		10,000.00-
	66022001/12060000	Sales of ID Card			10,000.00	10,000.00		10,000.00-
	TOTAL				20,000.00	10,000.00		20,000.00-
	SALES							
	GOMBE STATE SCHOLARSHIP BOARD							
	Organization/Economic Code							
	17056001/12060000							
210,000.00	66056001/12060006	Sales of Application Forms	10,000.00			5,000,000.00		4,990,000.00-
210,000.00	TOTAL		10,000.00			5,000,000.00	5,000,000.00	4,990,000.00-
	SALES							
	MINISTRY OF HIGHER EDUCATION							
	Organization/Economic Code							
	66001001/12060000							
	66001001/12060606	Sales of Journals & Publications			1,000,000.00	1,000,000.00		1,000,000.00-
	17065001/12060006	Sales of Bills of Entries/Application Forms			6,000,000.00	6,000,000.00		6,000,000.00-
	66001001/12060152	Sale of Guidelines Booklets				1,000,000.00		
	TOTAL				7,000,000.00	2,000,000.00		7,000,000.00-





	SALES								
	MINISTRY OF HEALTH								
	Organization/Economic Code								
	21001001/12060000								
	21001001/12060122	Sales of Admission Forms			2,000,000.00			2,000,000.00	2,000,000.00-
	TOTAL				2,000,000.00			2,000,000.00	2,000,000.00-
	SALES								
	SCHOOL OF NURSING								
	Organization/Economic Code								
	21011001/12060000								
200.00	21011001/12060122	Sales of Admission Forms		300,000.00				1,000,000.00	300,000.00+
200.00	TOTAL			300,000.00				1,000,000.00	300,000.00+
	SALES								
	GOMBE STATE TRADITIONAL MEDICINE BOARD								
	Organization/Economic Code								
	21015001/22020000								
	21015001/22020644	Sale of Out-Patient Cards			500,000.00				500,000.00-
	TOTAL				500,000.00				500,000.00-
	SALES								
	COLLEGE OF HEALTH TECHNOLOGY								
	Organization/Economic Code								
	21016001/12060000								
	21016001/12060166	Sales of Application Form			4,000,000.00				
	TOTAL				4,000,000.00				
	SALES								
	MINISTRY OF ENVIRONMENT AND FOREST RESOURCES								
	Organization/Economic Code								
	35001001/12060000								
	35001001/12060153	Sales of Madrid Timbers Cutting / Others		788,500.00				2,000,000.00	788,500.00+
	35001001/12060154	Sale of Bush Meat						2,000,000.00	
	35001001/12060155	Sale of Charcoals [Truck Load]		6,000.00				2,000,000.00	6,000.00+
	35001001/12060156	Sales of Pick UP Load of Charcoal Charges						3,500,000.00	
	Total			794,500.00				9,500,000.00	794,500.00+
1,101,180,852.99	TOTAL SALES			68,973,179.31				1,851,740,000.00	1,705,521,820.69-
	EARNINGS								
	MINISTRY OF INFORMATION AND CULTURE								
	Organization/Economic Code								
	23001001/12070000								
	23001001/12020712	Other Earnings			2,000,000.00				2,000,000.00-
	23001001/12070017	Hire of Cinema Van and Projector						2,000,000.00	





100,000.00	23001001/12070089	Earnings From State Cultural Troupes			2,000,000.00	2,000,000.00	2,000,000.00-
	23001001/12070000	Earnings From Video Viewing Centres		60,000.00	2,000,000.00	2,000,000.00-	1,940,000.00-
100,000.00	TOTAL			60,000.00	6,000,000.00	4,000,000.00	5,940,000.00-
	EARNINGS						
	GOMBE STATE MEDIA CORPORATION						
	Organization/Economic Code						
	23004002/12070000						
11,873,283.12	23004001/12070121	Revenue from Gombe Radio Service		10,727,095.27	20,000,000.00	20,000,000.00	9,272,904.73-
10,494,150.43	23004001/12070122	Revenue from Gombe State Television		7,424,051.21	20,000,000.00	20,000,000.00	12,575,948.79-
22,367,433.55	TOTAL			18,151,146.48	40,000,000.00	40,000,000.00	21,848,853.52-
	EARNINGS						
	MINISTRY OF AGRICULTURE AND ANIMAL HUSBANDRY						
	Organization/Economic Code						
	15001001/12070000						
	15001001/12070042	Earnings From Disinfection/Fumigation Serv				500,000.00	
	15001001/12070084	Other Earnings		19,500.00	5,500,000.00	5,500,000.00	5,480,500.00-
	TOTAL			19,500.00	5,500,000.00	500,000.00	5,480,500.00-
	EARNINGS						
	OFFICE OF THE ACCOUNTANT GENERAL						
	Organization/Economic Code						
	20007001/12070000						
	20007001/1207012	Other Earnings			10,000,000.00	10,000,000.00	10,000,000.00-
608,431.72	20007001/12070118	Proceeds from Monetisation			253,000,000.00	3,000,000.00	253,000,000.00-
698,931.91	20007001/12070121	Misc Income		7,312,352.26	200,000,000.00	200,000,000.00	7,312,352.26+
1,307,363.63	TOTAL			7,312,352.26	263,000,000.00	203,000,000.00	255,687,647.74-
	EARNINGS						
	BOARD OF INTERNAL REVENUE						
	Organization/Economic Code						
	20008001/12070000						
	20008001/1207010	Earning From Consultancy Services			3,000,000.00	3,000,000.00	3,000,000.00-
	20008001/12070722	Revalidation of Old Plates Numbers			5,000,000.00	5,000,000.00	5,000,000.00-
4,584,872.00	20008001/12070011	Collections from POS			5,000,000.00	5,000,000.00	5,000,000.00-
574,000.00	20008001/12070101	Earnings from Hospital Shops		290,000.00	500,000.00	500,000.00	210,000.00-
	20008001/12070107	Earning From Cars Hire Services			4,000,000.00	4,000,000.00	4,000,000.00-
	20008001/12070712	Other Earnings		12,411,175.00	35,000,000.00	35,000,000.00	22,588,825.00-
5,158,872.00	TOTAL			12,701,175.00	52,500,000.00	9,500,000.00	39,798,825.00-
	EARNINGS						
	MINISTRY OF COMMERCE TRADE & INDUSTRY						
	Organization/Economic Code						





22001001/12070000											
22001001/12020723	Registration of Business Premises					15,000,000.00					15,000,000.00-
22001001/12020724	Registration of Hotels					7,000,000.00					7,000,000.00-
22001001/12020725	Earnings from State Owned Hotels				2,200,000.00	256,000,000.00					253,800,000.00-
22001001/12070029	Earnings From Market				894,000.00	7,000,000.00					6,106,000.00-
22001001/12070030	Earnings from Jewel Hotel Kaduna						16,000,000.00				
22001001/12070031	Earnings From Gombe Jewel Hotels Kalt						5,000,000.00				
22001001/12070089	Earnings From State Cultural Troupes										
22001001/12070112	Earnings From Gombe Jewel Hotels Gombe						15,000,000.00				
22001001/12070115	Earnings from Gombe Jewel Hotel Abuja						70,000,000.00				
22001001/12070116	Earnings from Gombe International Hotel						150,000,000.00				
22001001/12020725	Other Earnings				60,000.00						60,000.00+
26,387,700.00	TOTAL				3,154,000.00	285,000,000.00	263,000,000.00				281,846,000.00-
	EARNINGS										
	MINISTRY OF SCIENCE AND TECHNOLOGY										
	Organization/Economic Code										
28001001/12070000											
28001001/12020728	Certification of Patent & Trade Marks					1,000,000.00					1,000,000.00-
28001001/12020729	Certification of Commodities/Products					700,000.00					700,000.00-
28001001/12020544	Registration of NATA Union Members					200,000.00					200,000.00-
28001001/12070730	A amalgamated Unions/Associations					500,000.00					500,000.00-
28001001/12020732	Earnings from Other Masts					3,000,000.00					3,000,000.00-
28001001/12020732	GSM Service Providers					20,000,000.00					20,000,000.00-
25,400,000.00	TOTAL				25,400,000.00	20,000,000.00	20,000,000.00				25,400,000.00-
	EARNINGS										
	MINISTRY OF WORKS AND TRANSPORT										
	Organization/Economic Code										
34001001/12070000											
34001001/12020704	Earnings From the use of Government Veh					1,000,000.00					1,000,000.00-
34001001/12020706	Earnings From Tolls of Expressway				2,070,800.00	3,000,000.00					929,200.00-
34001001/12020736	Students Airport Excursion					2,000,000.00					2,000,000.00-
34001001/12020737	Other Airport Services General					24,000,000.00					24,000,000.00-
34001001/12070097	Earnings from Gombe State Transport Serv				329,900.00	200,000,000.00					199,670,100.00-
34001001/12070101	Internat Operation Day / Night Landing					1,000,000.00					1,000,000.00-
34001001/12070102	Earnings From Airport						10,000,000.00				
34001001/12070103	Domestic Landing and Parking				6,004,000.00	39,000,000.00					32,996,000.00-
34001001/12070104	Domestic Operation Day / Night Parking						2,000,000.00				
34001001/12070105	Domestic Operation Passengers Service Charge						5,000,000.00				
34001001/12070106	Earnings from Lease of Fuel Dump [Jet AI-Airport]						4,000,000.00				
34001001/12070128	Earning From Landing and Packing_Space				231,000.00	2,000,000.00					231,000.00+
34001001/12070712	Other Earnings				2,114,675.80						114,675.80+
19,533,183.00	TOTAL				10,750,375.80	272,000,000.00	259,000,000.00				261,249,624.20-





	EARNINGS								
	MINISTRY OF LANDS AND SURVEY								
	Organization/Economic Code								
	60001001/12070000					15,000,000.00			11,754,244.11-
	60001001/12070712				Other Earnings	3,245,755.89			110,000,000.00-
171,280.00	60001001/12070035				Earnings From Premium on Land	110,000,000.00		20,000,000.00	110,000,000.00-
171,280.00	TOTAL					125,000,000.00		20,000,000.00	121,754,244.11-
	EARNINGS								
	MINISTRY OF CULTURE AND TOURISM								
	Organization/Economic Code								
	36001001/12070000								
	EARNINGS								
	MINISTRY OF WATER RESOURCES								
	Organization/Economic Code								
	52001001/12070000								
	52001001/12020701				Earnings From Consultancy Services	500,000.00			500,000.00-
	52001001/12020712				Other Earnings	4,300,000.00			4,300,000.00-
	52001001/12020738				Water Rate/Charges	2,000,000.00			2,000,000.00-
129,000.00	52001001/12070000				Earnings from Hire of Land			300,000.00	
	52001001/12070000				Concession of Wash Boreholes/Tube wells and water Pumps			1,000,000.00	
129,000.00	TOTAL					6,800,000.00		1,300,000.00	6,800,000.00-
	EARNINGS								
	GOMBE STATE WATER BOARD								
	Organization/Economic Code								
	52102001/12070000								
	52102001/12020738				Water Rate/Charges	10,000,000.00			10,000,000.00-
	52102001/12020742				Water Tank Treatment Charges	1,500,000.00			1,500,000.00-
10,426,295.00	52102001/12070109				Earnings From Compensation of Relocation of Road Project			8,000,000.00	6,680,825.00-
	52102001/12070010				Earnings From Relocation of Water Pipe lines State wide			20,000,000.00	11,777,598.00-
11,149,638.00	52102001/12070701				Earnings From Consultancy Services	20,000.00		2,500,000.00	2,480,000.00-
	52102001/12070712				Other Earnings	90,400.00		10,500,000.00	10,409,600.00-
21,575,933.00	TOTAL					9,651,977.00		40,000,000.00	42,848,023.00-
	EARNINGS								
	MINISTRY OF HOUSING								
	Organization/Economic Code								
	54001001/12070000								





53001001/12070096	Earnings From Consultancy Services	699,400.00	100,000,000.00	100,000,000.00	99,300,600.00-
TOTAL		699,400.00	100,000,000.00	100,000,000.00	99,300,600.00-
EARNINGS					
MINISTRY OF METROPOLITAN AND URBAN DEV.					
Organization/Economic Code					
68001001/12070000					
EARNINGS					
GOMBE STATE URBAN PLANNING & DEV. BOARD					
Organization/Economic Code					
54053001/12070000			2,000,000.00		2,000,000.00-
53053001/12020745	Road Show Permit				
53053001/12070003	Earnings From Hire of Plants and Equipments	30,500.00	500,000.00	500,000.00	469,500.00-
TOTAL		30,500.00	2,500,000.00	500,000.00	2,469,500.00-
EARNINGS					
MINISTRY OF RURAL COMMUNITY DEV. AND COOPERA.					
Organization/Economic Code					
69001001/12040000					
54001001/12070712	Other Earnings		4,100,000.00		4,100,000.00-
TOTAL			4,100,000.00		4,100,000.00-
EARNINGS					
HIGH COURT OF JUSTICE					
Organization/Economic Code					
26051001/12070000					
26051001/12070121	Misc Income	13,000.00	500,000.00	500,000.00	13,000.00+
TOTAL		13,000.00	500,000.00	500,000.00	13,000.00+
EARNINGS					
SHARIA COURT OF APPEAL					
Organization/Economic Code					
26053001/12040000					
26053001/12020760	Declaration General		500,000.00		500,000.00-
TOTAL			500,000.00	500,000.00	500,000.00-
EARNINGS					
COLLEGE OF LEGAL & ISLAMIC STUDIES NAFADA					
Organization/Economic Code					
66001001/12070000					
66190001/12020748	Sale of Admission Form		3,000,000.00		3,000,000.00-
66190001/12020749	Students Handbook		1,500,000.00		1,500,000.00-





	6619000/1/2020751	ICT Charges				5,000,000.00			5,000,000.00-
	6619000/1/2020752	Library Usage Charges				2,100,000.00			2,100,000.00-
	6619000/1/2020753	Verification of Results Charges				1,500,000.00			1,500,000.00-
	6619000/1/2020755	Games/Sports Charges				2,100,000.00			2,100,000.00-
	6619000/1/2020756	Facility Usage Charges				2,100,000.00			2,100,000.00-
	6619000/1/2020757	Matriculation Charges				3,000,000.00			3,000,000.00-
	6619000/1/2020759	Hostel Accommodation Charges				3,000,000.00			3,000,000.00-
	6619000/1/2020776	Teaching Practice Charges				1,800,000.00			1,800,000.00-
	TOTAL					25,100,000.00			25,100,000.00-
	EARNINGS								
	MINISTRY OF YOUTH AND SPORT DEVELOPMENT								
	Organization/Economic Code								
	1300100/1/2070000								
	1300100/1/2020762	Supervision Charges General				100,000.00			100,000.00-
	1300100/1/2070015	Hire of Public Address System				100,000.00			100,000.00-
	TOTAL					200,000.00			200,000.00-
	EARNINGS								
	GOMBE STATE AGENCY FOR COM, AND SOCIAL DEV.								
	Organization/Economic Code								
	1400200/1/220000000								
	1400100/1/2020765	Blind Workshop Products				1,600,000.00			1,600,000.00-
	1400100/1/2020766	Women Development Center Product				50,000.00			50,000.00-
	1,535,900.00	Hire of Hall & Other Facilities				1,580,000.00			80,000.00+
	1400100/1/2070108	Earning from Music/Films/Video/Cassette Vendors				52,000.00			500,000.00
	1400100/1/2070109	Sale of Rental / Cassettes Sellers							1,000,000.00
	150,800.00	Earnings From Public Collection							500,000.00
	1400100/1/2070111	Earnings From Nursery/Primary Day Care Centre							60,000.00
	1400100/1/2070116	Earning from Video /Audio DownLoaders							500,000.00
	1400100/1/2070117	Earning from Film Producers				1,000,000.00			1,000,000.00-
	1400100/1/2070712	Other Earnings				500,000.00			329,500.00-
	TOTAL					6,150,000.00			4,347,500.00-
	EARNINGS								
	MINISTRY OF WOMEN AFFAIRS								
	Organization/Economic Code								
	1400100/1/2070000								
	1400100/1/2020765	Blind Workshop Products				1,600,000.00			1,600,000.00-
	1400100/1/2020766	Women Development Center Product				50,000.00			50,000.00-
	1,535,900.00	Hire of Hall & Other Facilities				1,580,000.00			80,000.00+





1400100/12070108	Earning from Music/Films/Video/Cassete	52,000.00	1,500,000.00	500,000.00	1,448,000.00-
Vendors					
1400100/12070109	Sale of Rental / Cassettes Sellers			1,000,000.00	
150,800.00	Earnings From Public Collection			500,000.00	
1400100/12070110	Earnings From Nursery/Primary Day			60,000.00	
1400100/12070111	Care Centre				
1400100/12070116	Earning from Video /Audio			500,000.00	
DownLoaders					
1400100/12070117	Earning from Film Producers	170,500.00	1,000,000.00	500,000.00	1,000,000.00-
1400100/12070712	Other Earnings			500,000.00	329,500.00-
1,686,700.00	TOTAL	1,802,500.00	6,150,000.00	4,560,000.00	4,347,500.00-
EARNINGS					
TEACHERS SERVICE COMMISSION					
Organization/Economic Code					
1701700/12060068					
1701700/12060712	Other Earnings				
Total					
EARNINGS					
STATE POLYTECHNIC BAJOGA					
Organization/Economic Code					
1701800001/12070000					
6601800/12020748	Sale of Admission Form		3,000,000.00		3,000,000.00-
6601800/12020749	Students Handbook		520,000.00		520,000.00-
6601800/12020751	ICT Charges		260,000.00		260,000.00-
6601800/12020752	Library Usage Charge		260,000.00		260,000.00-
6601800/12020753	Verification of Results Charges		520,000.00		520,000.00-
6601800/12020755	Games/Sports Charges		260,000.00		260,000.00-
6601800/12070757	Matriculation Charges				
6601800/12020769	Administrative Charges		100,000.00		100,000.00-
6601800/12070777	SIWES				
6601800/12070124	Misc Revenue		1,000,000.00	1,000,000.00	1,000,000.00-
TOTAL			5,920,000.00	1,000,000.00	5,920,000.00-
EARNINGS					
COLLEGE OF EDUCATION BILLIRI					
Organization/Economic Code					
170200001/12070000					
6602000/12070124	Misc Revenue	1,039,000.00	300,000.00	100,000.00	739,000.00+
TOTAL		1,039,000.00	300,000.00	100,000.00	739,000.00+





EARNINGS									
GOMBE STATE UNIVERSITY									
Organization/Economic Code									
6601001/12040000									
EARNINGS									
GOMBE STATE UNIVERSITY FOR SCIENCE AND TECHNOLOGY									
Organization/Economic Code									
66022001/12060000									
66022001/12020751	ICT Charges			10,000.00					10,000.00-
66022001/12020752	Library Usage Charges			10,000.00					10,000.00-
66022001/12020753	Verification of Results Charges			10,000.00					10,000.00-
66022001/12020755	Games/Sports Charges			10,000.00					10,000.00-
66022001/12020759	Hostel Accommodation Charges			10,000.00					10,000.00-
66022001/12020770	Medical Examination Charges			10,000.00					10,000.00-
TOTAL				60,000.00					60,000.00-
EARNINGS									
SPORTS COMMISSION									
Organization/Economic Code									
39001001/12070000									
39001001/12070052	Earnings From Stadium Hire		165,000.00	5,000,000.00				5,000,000.00	4,835,000.00-
TOTAL			165,000.00	5,000,000.00				5,000,000.00	4,835,000.00-
EARNINGS									
MINISTRY OF HEALTH									
Organization/Economic Code									
21001001/12070000									
21001001/12070072	Earning from Open Space		10,000.00	1,000,000.00				1,000,000.00	990,000.00-
21001001/12070101	Earnings From Hospital Shops			1,500,000.00				1,500,000.00	1,500,000.00-
21001001/12070712	Other Earnings		540,000.00	4,000,000.00				4,540,000.00	3,460,000.00-
TOTAL			550,000.00	6,500,000.00				2,500,000.00	5,950,000.00-
EARNINGS									
COLLEGE OF NURSING GOMBE									
Organization/Economic Code									
21001001/12070000									
21001001/21020748	Sale of Admission Form			1,000,000.00				1,000,000.00	1,000,000.00-
TOTAL				1,000,000.00				1,000,000.00	1,000,000.00-
EARNINGS									
COLLEGE OF HEALTH									
Organization/Economic Code									





21016001/12040000	Sale of Admission Form				4,000,000.00		4,000,000.00-
21016001/12020748					4,000,000.00		4,000,000.00-
TOTAL							
EARNINGS							
MINISTRY OF ENVIRONMENT & FOREST RESOURCES							
Organization/Economic Code							
35001001/12070000							
35001001/12020712	Other Earnings				2,000,000.00		2,000,000.00-
35001001/12070123	Major Forest Produce	600,000.00			5,000,000.00		600,000.00+
TOTAL		600,000.00			2,000,000.00		1,400,000.00-
EARNINGS							
ENVIRONMENTAL PROTECTION AGENCY (GOSEPA)							
Organization/Economic Code							
35016001/122020000							
35016001/22020712	Other Earnings				4,000,000.00		4,000,000.00-
35016001/22020773	Fumigation Services				2,000,000.00		2,000,000.00-
TOTAL					6,000,000.00		6,000,000.00-
EARNINGS							
GOMBE GOES GREEN (SG)							
Organization/Economic Code							
35002001/12020700							
35002001/12020712	Other Earnings						
Total							
EARNINGS							
MINISTRY OF LOCAL GOVERNMENT & CHIEFTANCY AFFAIRS							
Organization/Economic Code							
51001001/220200000							
51001001/22020775	Confirmation of Traditional Titles				5,000,000.00		5,000,000.00-
TOTAL EARNINGS					5,000,000.00		5,000,000.00-
RENT ON GOVERNMENT BUILDING OFFICE OF THE SSG							
Organization/Economic Code							
11013001/12080000							
RENT ON GOVERNMENT BUILDING GOMBE STATE PROPERTY DEVELOPMENT COMPANY							
Organization/Economic Code							
22018001/12020800							
22018001/12020808	Rent on Govt. Stalls				1,500,000.00		1,500,000.00-





	RENT ON GOVERNMENT BUILDINGS						
	OFFICE OF THE ACCOUNTANT GENERAL						
	Organization/Economic Code						
20007001/12080000	Rent on Government Property						6,317,371.20+
8,266,675.85		6,317,371.20					6,317,371.20+
8,266,675.85	TOTAL	6,317,371.20					
	RENT ON GOVERNMENT BUILDINGS						
	MINISTRY OF COMMERCE, TRADE AND INDUSTRY						
	Organization/Economic Code						
22001001/12020000							
22001001/12020907	Rent on Industrial Estates				10,000,000.00		9,430,000.00-
		570,000.00			10,000,000.00		9,430,000.00-
	TOTAL	570,000.00					
	RENT ON GOVERNMENT BUILDINGS						
	MINISTRY OF METROPOLITAN AND URBAN DEV						
	Organization/Economic Code						
536002001/12080000							
9,205,379.93	TOTAL RENT ON GOVERNMENT BUILDINGS	8,828,075.46			12,800,000.00	2,500,000.00	3,971,924.54-
	RENT ON GOVERNMENT LANDS						
	MINISTRY OF LANDS AND SURVEY						
	Organization/Economic Code						
60001001/12090000	Consent Fees				10,000,000.00		10,000,000.00-
60001001/12020908	Temporary C of O				1,000,000.00		1,000,000.00-
60001001/12020911	Extension Titles				200,000.00		200,000.00-
60001001/12020912	Preparation Fees				500,000.00		500,000.00-
60001001/12020913	Recovery on Compensation				5,000,000.00	250,000,000.00	144,469,300.50+
76,628,243.83	Ground Rent				150,000,000.00		150,000,000.00-
		149,469,300.50			150,000,000.00		150,000,000.00-
76,628,243.83	TOTAL	149,469,300.50			166,700,000.00	250,000,000.00	17,230,699.50-
	RENT ON GOVERNMENT LANDS						
	GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)						
	Organization/Economic Code						
60003001/12040000	Search Fees				5,000,000.00		5,000,000.00-
60003001/12020914	Recertification Charges				5,000,000.00		5,000,000.00-
60003001/12020915					10,000,000.00		10,000,000.00-
	TOTAL						
	RENT ON GOVERNMENT LANDS						
	HIGH COURT OF JUSTICE						
	Organization/Economic Code						





	26051001/12090000								
	RENT ON GOVERNMENT LANDS								
	GOMBE STATE UNIVERSITY								
	Organization/Economic Code								
938,704.08	66021001/12080006	Rent on Senior Staff Quarters	1,269,537.48	1,500,000.00	1,500,000.00	1,500,000.00	230,462.52-		
938,704.08	TOTAL		1,269,537.48	1,500,000.00	1,500,000.00	1,500,000.00	230,462.52-		
	RENT ON GOVERNMENT LANDS								
	COLLEGE OF EDUCATION BILLIRI								
	Organization/Economic Code								
	66020001/12080000								
	66020001/12080006	Rent on Senior Staff Quarters	671,166.78	1,300,000.00	1,000,000.00	1,000,000.00	628,833.22-		
	Total		671,166.78	1,300,000.00	1,000,000.00	1,000,000.00	628,833.22-		
76,628,243.83	TOTAL RENT ON GOVERNMENT LANDS		149,469,300.50	178,200,000.00	250,000,000.00	250,000,000.00	28,730,699.50-		
	REPAYMENTS								
	MINISTRY OF AGRICULTURE AND ANIMAL HUSBANDRY								
	Organization/Economic Code								
	15001001/12100000								
	15001001/12100000	General Refunds		12,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00-		
544,000.00	TOTAL			12,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00-		
	REPAYMENTS								
	OFFICE OF THE ACCOUNTANT GENERAL								
	Organization/Economic Code								
	20007001/12100000								
	20007001/12100006	General Refunds	3,324,988.16	75,000,000.00	5,000,000.00	5,000,000.00	71,675,011.84-		
18,109,698.62	20007001/12100007	Recovery of Personal Advance	432,640.16				432,640.16+		
17,799,892.50	20007001/12100010	Recovery of Car Loans	44,539,486.06		45,000,000.00	45,000,000.00	44,539,486.06+		
48,312,553.76	TOTAL		48,297,114.38	75,000,000.00	50,000,000.00	50,000,000.00	26,702,885.62-		
84,222,144.88	TOTAL								
	REPAYMENT								
	MINISTRY OF LANDS & SURVEY								
	Organization/Economic Code								
	60001001/12100000								
	60001001/12100008	Recovery on Compensation	8,611,095.56		20,000,000.00	20,000,000.00	8,611,095.56+		
138,826.61	TOTAL		8,611,095.56		20,000,000.00	20,000,000.00	8,611,095.56+		
138,826.61	TOTAL								
	REPAYMENT								
	GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)								
	Organization/Economic Code								
	60003001/12020909								
84,904,971.49	TOTAL REPAYMENTS		56,908,209.94	87,000,000.00	82,000,000.00	82,000,000.00	30,091,790.06-		





	INVESTMENT INCOME						
	OFFICE OF THE ACCOUNTANT GENERAL						
	Organization/Economic Code						
	2000700/12120000						
	2000700/12110003	Dividend Received		30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
	Total			30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
	TOTAL INVESTMENT INCOME			30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
	INTEREST						
	OFFICE OF THE ACCOUNTANT GENERAL						
	Organization/Economic Code						
	2000700/12120000						
240,647,728.37	2000700/12120001	Interest on Bank Deposit	93,387,315.50	110,000,000.00	44,400,000.00	16,612,684.50	16,612,684.50
	2000700/12120002	Earning from Interest on Cars Loans	5,252.67	82,000,000.00	2,000,000.00	81,994,747.33	81,994,747.33
240,647,728.37	Total		93,392,568.17	192,000,000.00	46,400,000.00	98,607,431.83	98,607,431.83
240,647,728.37	TOTAL INTEREST		93,392,568.17	192,000,000.00	46,400,000.00	98,607,431.83	98,607,431.83
	REIMBURSEMENT						
	OFFICE OF THE HEAD OF SERVICE						
	Organization/Economic Code						
	2500100/12130000						
	REIMBURSEMENT						
	GOMBE STATE UNIVERSITY OF SCI. & TECH KUMO						
	Organization/Economic Code						
	6602200/12140000						
	6602200/12140002	Misc Revenue		100,000.00	100,000.00	100,000.00	100,000.00
	TOTAL			100,000.00	100,000.00	100,000.00	100,000.00
	REIMBURSEMENT						
	OFFICE OF THE ACCOUNTANT GENERAL						
	Organization/Economic Code						
	2000700/12130000						
	2000700/12121306	Miscellaneous Revenue		89,200,000.00	89,200,000.00	89,200,000.00	89,200,000.00
	2000700/12121309	Recovery of Car Loan		45,000,000.00	45,000,000.00	45,000,000.00	45,000,000.00
	TOTAL REIMBURSEMENT			134,200,000.00	134,200,000.00	134,200,000.00	134,200,000.00
	MISCELLANEOUS						
	MINISTRY OF AGRICULTURE AND ANIMAL HUSBANDRY						
	Organization/Economic Code						
	1500100/12140000						
12,454,550.00	1500100/12140002	Miscellaneous Revenue	28,493.27		5,000,000.00		28,493.27+





15001001/12140003	TIN				500,000.00			
12,454,550.00	TOTAL		28,493.27		5,500,000.00			28,493.27+
MISCELLANEOUS								
OFFICE OF THE ACCOUNTANT GENERAL								
Organization/Economic Code								
20007001/12140000								
1,669,939.55		Recovery of Overpayment	139,977,903.77					139,977,903.77+
63,838,239.78		Unspecified Revenue	17,669,249.02		25,070,000.00			17,669,249.02+
15,033,606.36		Refund of Excess Bank Charges	3,144,347.22					3,144,347.22+
80,541,785.69	TOTAL		160,791,500.01		25,070,000.00			160,791,500.01+
MISCELLANEOUS								
BOARD OF INTERNAL REVENUE								
Organization/Economic Code								
20008001/12200000								
2,551,814,129.62		Liabilities (Back Duty)	2,943,152,034.46		3,899,900,000.00			956,747,965.54+
2,551,814,129.62	TOTAL		2,943,152,034.46		4,500,000,000.00			956,747,965.54+
MISCELLANEOUS								
HIGH COURT								
Organization/Economic Code								
26051001/12140000								
1,000.00		Miscellaneous Income	3,000.00		500,000.00			497,000.00-
1,000.00	TOTAL		3,000.00		500,000.00			497,000.00-
MISCELLANEOUS								
SCHOOL OF HEALTH TECHNOLOGY								
Organization/Economic Code								
21016001/12140000								
		Unspecified Revenue	23,468.92					23,468.92+
	TOTAL		23,468.92					23,468.92+
MISCELLANEOUS								
COLLEGE OF LEGAL & ISLAMIC STUDIES NAFADA								
Organization/Economic Code								
66019001/12140000								
2,141,000.00		Misc Revenue	6,510,500.00		3,000,000.00			3,510,500.00+
2,141,000.00	TOTAL		6,510,500.00		3,000,000.00			3,510,500.00+
MISCELLANEOUS								
COLLEGE OF EDUCATION BILLIRI								
Organization/Economic Code								
66020001/12140000								
		Misc Revenue	827,993.21		300,000.00			527,993.21+
	TOTAL		827,993.21		3,000,000.00			527,993.21+
2,141,000.00	TOTAL		6,510,500.00		1,000,000.00			3,510,500.00+



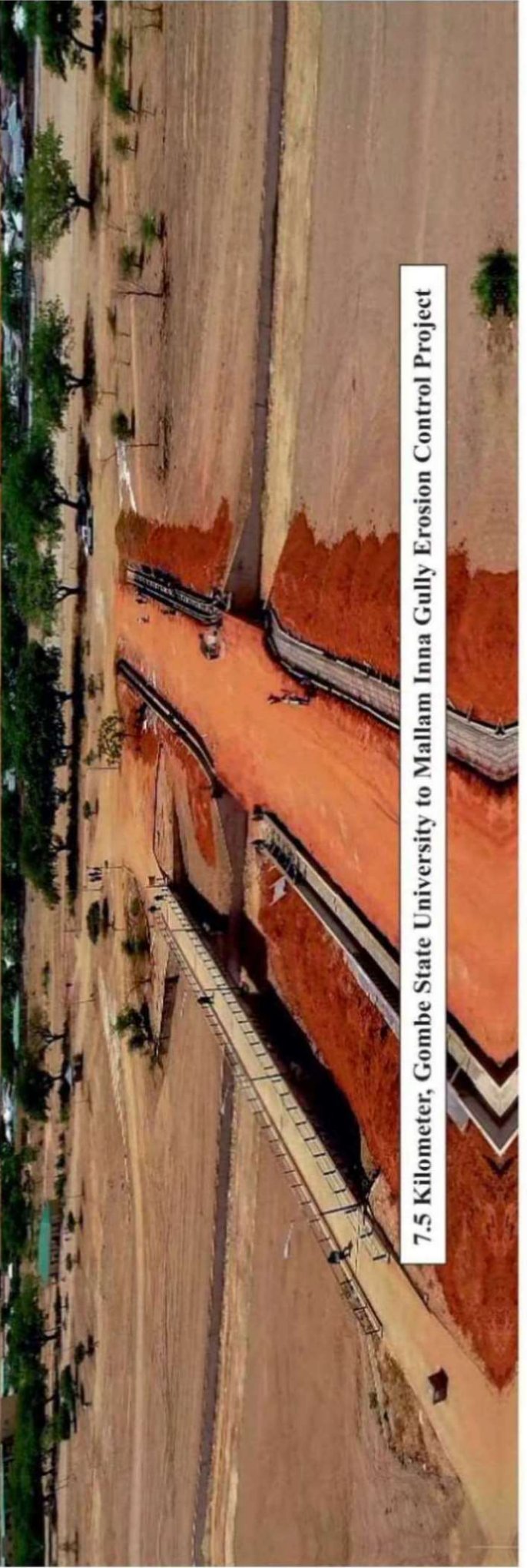
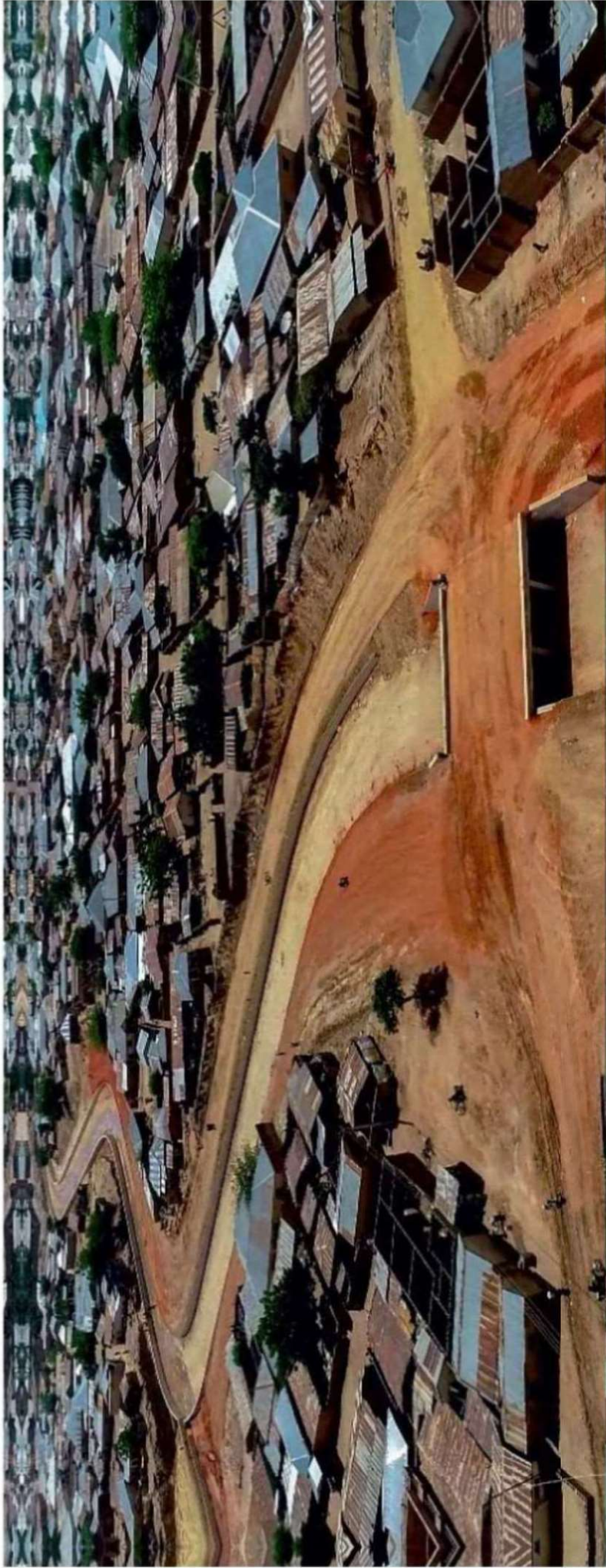


	MISCELLANEOUS							
	SCHOOL OF HEALTH TECHNOLOGY							
	Organization/Economic Code							
	21016001/12140000							23,468.92+
	21016001/12140002		23,468.92					23,468.92+
	TOTAL		23,468.92					
	MISCELLANEOUS							
	GOMBE STATE UNIVERSITY							
	Organization/Economic Code							
	66021001/12140000							
	66021001/12140002		25,999,567.17		90,000,000.00		90,000,000.00	64,000,432.83-
	Total		25,999,567.17		90,000,000.00		90,000,000.00	64,000,432.83-
	TOTAL MISCELLANEOUS		194,184,522.58		93,900,000.00		121,670,000.00	100,284,522.58+
	TOTAL RECURRENT REVENUE		64,759,686,085.00		77,261,513,000.00		76,286,513,000.00	12,501,826,915.00-





**SCHEDULE OF RECURRENT
EXPENDITURE BY SUB ORGANISATIONS/MDAs**



7.5 Kilometer, Gombe State University to Mallam Inna Gully Erosion Control Project



GOMBE STATE GOVERNMENT						
SCHEDULE OF RECURRENT EXPENDITURE BY SUB ORGANISATIONS/MDAs						
FOR THE PERIOD ENDED 31/12/2021						
Actual 2020 ₦	Actual 2021 ₦	Final Budget2021 ₦	Original Budget2021 ₦	Variance 2021 ₦	ADMINISTRATIVE SECTOR	
					11001001 - OFFICE OF THE EXECUTIVE GOVERNOR	
57,180,085.89	82,458,066.55	82,500,000.00	80,000,000.00	41,933.45+		
8,338,893.84	8,338,893.84	8,350,000.00	8,350,000.00	11,106.16+		
6,715,121.96	6,440,611.87	6,781,132.00	6,281,132.00	340,520.13+		
5,422,682.28	5,165,960.30	5,500,100.00	5,500,100.00	334,139.70+		
4,299,197.66	4,106,095.56	4,358,300.00	4,358,300.00	252,204.44+		
4,319,197.66	4,184,537.44	4,358,300.00	4,358,300.00	173,762.56+		
5,448,839.98	8,203,387.85	8,329,800.00	6,629,800.00	126,412.15+		
949,500.30	408,757.50	629,400.00	429,400.00	220,642.50+		
60,000.00	55,000.00	119,600.00	119,600.00	64,600.00+		
		10,000.00		10,000.00+		
			500,000.00			
92,733,519.57	119,361,310.91	120,936,632.00	116,526,632.00	1,575,321.09+		
317,292,473.01	717,047,720.55	718,000,000.00	300,000,000.00	952,279.45+		
		550,000.00	550,000.00	550,000.00+		
9,811,673.00		50,000.00	18,000,000.00	50,000.00+		
		50,000.00	550,000.00	50,000.00+		
		100,000.00	1,100,000.00	100,000.00+		
		100,000.00	1,100,000.00	100,000.00+		
		100,000.00	1,100,000.00	100,000.00+		
9,322,360.00	9,568,440.01	9,800,000.00	10,800,000.00	231,559.99+		
1,409,000.00	1,170,000.00	1,200,000.00	1,700,000.00	30,000.00+		
		100,000.00	1,100,000.00	100,000.00+		
2,629,700.00	8,858,150.00	9,000,000.00	3,000,000.00	141,850.00+		
774,600.00	420,000.00	500,000.00	5,500,000.00	80,000.00+		
307,000.00			1,100,000.00			
2,424,500.00			3,300,000.00			
64,184,370.38	46,855,625.00	47,000,000.00	80,000,000.00	144,375.00+		
33,414,720.00	35,697,375.00	36,000,000.00	40,000,000.00	302,625.00+		
4,805,170.00		50,000.00	10,000,000.00	50,000.00+		
		200,000.00	2,200,000.00	200,000.00+		
		200,000.00	1,100,000.00	18,500.00+		
2,874,600.00	6,189,900.00	6,200,000.00	15,000,000.00	10,100.00+		





8,311,545.00	11001001/22020406	Other Maintenance Services	17,950,297.48	18,300,000.00	23,300,000.00	349,702.52+
	11001001/22020411	Maintenance of Communication Equipments		50,000.00	550,000.00	50,000.00+
1,540,831.50	11001001/22020414	Maintenance of computers/internet expansion			2,000,000.00	
8,143,690.00	11001001/22020642	Government Clinic	8,903,750.00	9,000,000.00	5,500,000.00	96,250.00+
6,307,710.00	11001001/22020415	Maintenance of Boreholes	1,191,600.00	1,210,000.00	11,000,000.00	18,400.00+
400,000.00	11001001/22020501	Local Training		300,000.00	3,300,000.00	300,000.00+
608,719,630.00	11001001/22020610	Information and Reward	809,447,795.56	811,369,100.00	1,000,000,000.00	1,921,304.44+
1,055,500.00	11001001/22020605	Cleaning & Fumigation Services	4,287,400.00	4,400,000.00	2,200,000.00	112,600.00+
	11001001/22020614	Other Services General	250,000.00	300,000.00	11,100,000.00	50,000.00+
137,985,398.00	11001001/22020656	House/Office/Guest House Upkeep	30,181,322.50	30,200,000.00	120,000,000.00	18,677.50+
12,161,472.50	11001001/22020709	Planning and Research			20,000,000.00	
	11001001/22020713	Planning and Research	2,515,400.00	2,600,000.00		84,600.00+
54,508,090.16	11001001/22020801	Motor Vehicle Fuel Cost	102,608,913.00	102,700,000.00	60,000,000.00	91,087.00+
480,000.00	11001001/22020802	Other Transport Equipment Fuel Cost		300,000.00	3,300,000.00	300,000.00+
61,659,500.00	11001001/22020803	Plant/Generator Fuel Cost	116,931,720.00	117,000,000.00	56,000,000.00	68,280.00+
756,690,193.10	11001001/22021001	Entertainment & Hospitality	1,414,513,312.53	1,414,550,000.00	960,000,000.00	36,687.47+
1,461,450.00	11001001/22021006	Postage & Courier Services		300,000.00	3,300,000.00	300,000.00+
	11001001/22021009	Sporting Services		500,000.00	5,500,000.00	500,000.00+
	11001001/22021004	Medical Expenses	180,000.00	400,000.00	4,400,000.00	220,000.00+
128,859,488.90	11001001/22021016	Monitoring and Evaluation	199,555,731.85	300,000.00	3,300,000.00	300,000.00+
	11001001/22020657	Press and Goodwill		200,000,000.00	300,000,000.00	444,268.15+
3,980,900.00	11001001/22021130	Government House Up Keep			130,000,000.00	
5,028,200.00	11001001/22021218	Incidental Expenses			10,000,000.00	
17,700,000.00	11001001/22040109	Grant to Communities/NGO's	12,000,000.00	12,300,000.00	36,300,000.00	300,000.00+
2,264,243,765.55	Sub-Total: Overhead		3,546,505,953.48	3,555,479,100.00	3,270,450,000.00	8,973,146.52+
2,356,977,285.12	TOTAL RECURRENT EXPENDITURE		3,665,867,264.39	3,676,415,732.00	3,386,976,632.00	10,548,467.61+
	11001002 - DEPUTY GOVERNOR'S OFFICE					
10,900,595.58	11001002/21010101	Basic Salary	17,027,366.87	17,125,000.00	15,000,000.00	97,633.13+
7,920,806.40	11001002/21010103	Consolidated Revenue Fund Charges - Salaries	7,920,806.40	7,950,000.00	8,500,000.00	29,193.60+
1,343,728.65	11001002/21020101	Housing/Rent Allowance	1,474,380.53	1,475,000.00	1,400,000.00	619.47+
1,167,036.51	11001002/21020102	Transport Allowance	1,144,320.80	1,200,000.00	1,200,000.00	55,679.20+
899,376.90	11001002/21020103	Meal Subsidy	809,822.37	1,000,000.00	1,000,000.00	190,177.63+
899,376.90	11001002/21020104	Utility Allowance	885,235.54	1,000,000.00	1,000,000.00	114,764.46+
1,090,059.58	11001002/21020106	Leave Allowance	1,701,202.14	1,710,000.00	1,300,000.00	8,797.86+
	11001002/21020108	Shift Allowance				
24,220,980.52	Total Personnel Cost		30,963,134.65	31,460,000.00	29,400,000.00	496,865.35+
	11001002/22020101	Local Transport & Travel-Training			40,000,000.00	
16,021,000.00	11001002/22020102	Local Transport & Travel-Others	31,225,500.00	31,500,000.00	1,000,000.00	274,500.00+
132,500.00	11001002/22020209	Utilities Services		50,000.00	1,000,000.00	50,000.00+
4,200,000.00	11001002/22020656	House/Office/Guest House Up-keep	8,400,000.00	8,500,000.00	6,000,000.00	100,000.00+
4,200,000.00	11001002/22020211	Deputy Governors Guest House Up-keep			10,000,000.00	
2,000,000.00	11001002/22020212	Deputy Governors Office Up-keep			2,000,000.00	





381,150.00	11001002/22020301	Office Stationeries/Computer Consumables	244,200.00	300,000.00	2,000,000.00	55,800.00+
250,000.00	11001002/22020304	Magazines & Periodicals		50,000.00	1,000,000.00	50,000.00+
27,018,268.00	11001002/22020314	Office Expenses	6,629,300.00	6,800,000.00	40,000,000.00	170,700.00+
12,122,908.00	11001002/22020401	Maint of Motor Vehicles/Transport Equipment	13,725,300.00	14,000,000.00	15,000,000.00	274,700.00+
18,100.00	11001002/22020402	Maintenance of Office Furniture		100,000.00	2,000,000.00	100,000.00+
151,400.00	11001002/22020405	Maintenance of Plants/Generators	797,500.00	800,000.00	2,500,000.00	2,500.00+
16,500.00	11001002/22020414	Maintenance of computers/internet expansion		50,000.00	1,000,000.00	50,000.00+
	11001002/22020501	Local Training		100,000.00	3,000,000.00	100,000.00+
	11001002/22020604	Information and Reward		100,000.00	1,000,000.00	100,000.00+
4,826,400.00	11001002/22020803	Plant/Generator fuel Cost	3,992,200.00	5,000,000.00	5,000,000.00	1,007,800.00+
38,317,893.00	11001002/22021001	Entertainment and Hospitality	31,070,500.00	31,100,000.00	50,000,000.00	29,500.00+
1,601,200.00	11001002/22021003	Publicity & Advertisements		100,000.00	2,500,000.00	100,000.00+
	11001002/22021110	Committee Works General	37,456,000.00	37,500,000.00	70,000,000.00	44,000.00+
	11001002/22021113	Press and Goodwill Messages		100,000.00	1,000,000.00	100,000.00+
	11001002/22040109	Grant to Communities/NGO's			500,000.00	
111,257,319.00	TOTAL OVERHEAD COST		133,540,500.00	136,150,000.00	255,500,000.00	2,609,500.00+
135,478,299.52	TOTAL RECURRENT EXP		164,503,634.65	167,610,000.00	284,900,000.00	3,106,365.35+
	11005001 - SUSTAINABLE DEVELOPMENT GOALS					
1,851,500.00	11005001/22020101	Local Travel and Transport - Training	553,440.00	1,000,000.00	1,000,000.00	446,560.00+
1,742,115.00	11005001/22020102	Local Travel and Transport - Others	1,564,230.00	1,600,000.00	2,000,000.00	35,770.00+
02,417,800	11005001/22020309	Legislatives for 3DOs Inactivation				
1,145,225.00	11005001/22020401	Maint of Motor Vehicles/Transport Equipment	78,800.00	100,000.00	2,000,000.00	21,200.00+
349,600.00	11005001/22020402	Maintenance of office Furniture		50,000.00	1,900,000.00	50,000.00+
246,250.00	11005001/22020404	Maintenance of office/ IT Equipments	15,390.00	50,000.00	250,000.00	34,610.00+
	11005001/22020405	Maintenance of Plants and Generators		10,000.00	300,000.00	10,000.00+
196,100.00	11005001/22020406	Other Maintenance Services	66,650.00	200,000.00	200,000.00	133,350.00+
450,000.00	11005001/22020414	Maintenance of computers/internet expansion		10,000.00	500,000.00	10,000.00+
	11005001/22020614	Other Services General	801,000.00	1,000,000.00		199,000.00+
2,633,200.00	11005001/22020710	Consultancy Services		10,000.00	500,000.00	10,000.00+
432,400.00	11005001/22020810	Motor Vehicle Fuel Cost	598,700.00	598,800.00	500,000.00	100.00+
440,400.00	11005001/22020803	Plant/Generator fuel Cost	223,000.00	230,000.00	500,000.00	7,000.00+
106,800.00	11005001/22021003	Publicity & Advertisements/Awareness	26,670.00	30,000.00	500,000.00	3,330.00+
	11005001/22021006	Postage & Courier Services		10,000.00	200,000.00	10,000.00+
989,500.00	11005001/22021007	Welfare Packages	996,620.00	1,000,000.00	1,000,000.00	3,380.00+
859,400.00	11005001/22021103	MDGs Tracking			1,000,000.00	
347,500.00	11005001/22040109	Grant to Communities/NGO's		10,000.00	500,000.00	10,000.00+
11,852,407.60	TOTAL OVERHEAD COST		4,924,500.00	5,908,800.00	12,850,000.00	984,300.00+
11,852,407.60	TOTAL RECURRENT EXP		4,924,500.00	5,908,800.00	12,850,000.00	984,300.00+
	11008001 - STATE EMERGENCY MAN. AGENCY (SEMA)					
	11008001/21010101	Basic Salary		10,000.00	1,500,000.00	10,000.00+
	11008001/21020101	Housing/Rent Allowance		10,000.00	200,000.00	10,000.00+
	11008001/21020102	Transport Allowance		10,000.00	200,000.00	10,000.00+





11008001/21020103	Meal Subsidy				10,000.00	200,000.00	10,000.00+
11008001/21020104	Utility Allowance				10,000.00	200,000.00	10,000.00+
11008001/21020106	Leave Allowance				10,000.00	200,000.00	10,000.00+
11008001/21020108	Shift Allowance					100,000.00	
Total Personnel Cost							
11008001/22020101	Local Travel and Transport - Training	180,000.00			60,000.00	2,600,000.00	60,000.00+
11008001/22020102	Local Transport & Travel-Others	299,300.00			200,000.00	1,000,000.00	20,000.00+
11008001/22020301	Office Stationeries/Computer Consumables	410,450.00			400,000.00	1,500,000.00	100,700.00+
11008001/22020308	Field and Camping Materials Supplies				450,000.00	1,000,000.00	39,550.00+
11008001/22020314	Office Expenses	1,149,500.00			4,800,000.00	3,000,000.00	3,650,500.00+
11008001/22020401	Maint of Motor Vehicles/Transport Equipment	257,100.00			270,000.00	1,000,000.00	12,900.00+
11008001/22020402	Maintenance of office Furniture				50,000.00	1,500,000.00	50,000.00+
11008001/22020404	Maintenance of Equipments	65,000.00			100,000.00		35,000.00+
11008001/22020405	Maintenance of Plants and Generators	65,000.00			100,000.00	1,500,000.00	35,000.00+
11008001/22020406	Other Maintenance Services	275,550.00			500,000.00	1,500,000.00	224,450.00+
11008001/22020501	Local Training	50,000.00			60,000.00	1,000,000.00	10,000.00+
11008001/22020614	Other Services General				50,000.00		50,000.00+
11008001/22020801	Motor Vehicle Fuel Cost	254,500.00			400,000.00	1,500,000.00	145,500.00+
11008001/22020802	Other Transport Equipment Fuel Cost	25,000.00			200,000.00	1,500,000.00	175,000.00+
11008001/22020803	Plant/Generator fuel Cost	60,000.00			200,000.00	1,500,000.00	140,000.00+
11008001/22021001	Entertainment & Hospitality	550,600.00			600,000.00	1,000,000.00	49,400.00+
11008001/22021002	Honourarium & sitting Allowance				50,000.00	1,000,000.00	50,000.00+
11008001/22021003	Publicity & Advertisements/Awareness	100,000.00			200,000.00	1,500,000.00	100,000.00+
11008001/22021006	Postage & Courier Services	25,000.00			100,000.00	100,000.00	75,000.00+
11008001/22021028	Board Allowance				100,000.00	3,000,000.00	100,000.00+
3,590,000.00	TOTAL OVERHEAD	3,767,000.00			8,830,000.00	25,100,000.00	5,063,000.00+
3,590,000.00	TOTAL RECURRENT EXPENDITURE	3,767,000.00			8,890,000.00	27,700,000.00	5,123,000.00+
11010001 - BUDGET MONITORING & PRICE INTEL. UNIT							
11010001/22020101	Local Transport & Travel-Training				250,000.00	1,000,000.00	250,000.00+
11010001/22020102	Local Transport & Travel-Others	12,361.15			250,000.00	1,000,000.00	237,638.85+
11010001/22020203	Internet Access Charges	496,500.00			800,000.00	1,000,000.00	303,500.00+
11010001/22020209	Utilities Services	20,000.00			400,000.00	200,000.00	380,000.00+
11010001/22020301	Office Stationeries/Computer Consumables	557,056.00			1,000,000.00	1,000,000.00	442,944.00+
11010001/22020314	Office Expenses	1,987,144.00			2,500,000.00	1,500,000.00	512,856.00+
11010001/22020401	Maint of Motor Vehicles/Transport Equipment	442,730.00			500,000.00	1,000,000.00	57,270.00+
11010001/22020402	Maintenance of Office Furniture	57,000.00			350,000.00	350,000.00	293,000.00+
11010001/22020404	Maintenance of Office IT Equipment	93,600.00			500,000.00	500,000.00	406,400.00+
11010001/22020406	Other Maintenance Services				50,000.00	1,000,000.00	50,000.00+
11010001/22020414	Maintenance of computers/internet expansion				50,000.00	500,000.00	50,000.00+
11010001/22020614	Other Services General				50,000.00		50,000.00+
11010001/22020728	SFT AS Compliance				50,000.00		50,000.00+
11010001/22020803	Plant/Generator fuel Cost				10,000.00	500,000.00	10,000.00+
11010001/22021071	Due Process and Public Procurement					1,000,000.00	





1,428,500.00	11010001/22021093	Project/Programme Monitoring and Evaluation	1,260,000.00	1,270,000.00	1,500,000.00	10,000.00+
50,500.00	11010001/22021101	Computerisation of Activities	66,936,707.25	67,000,000.00	1,000,000.00	63,292.75+
4,793,896.74	TOTAL OVERHEAD COST		71,863,098.40	75,030,000.00	13,050,000.00	3,166,901.60+
4,793,896.74	TOTAL RECURRENT EXP		71,863,098.40	75,030,000.00	13,050,000.00	3,166,901.60+
	11010001 - DIRECTORATE OF RESEARCH, DOC. AND ICT					
	11010001/21010101	Basic Salary		100,000.00	100,000.00	100,000.00+
	11010001/21020101	Housing/Rent Allowance		100,000.00	100,000.00	100,000.00+
	11010001/21020103	Meal Subsidy		50,000.00	50,000.00	50,000.00+
	11010001/21020104	Utility Allowance		50,000.00	50,000.00	50,000.00+
	11010001/21020106	Leave Allowance		300,000.00	300,000.00	300,000.00+
	11010001/21020108	Shift Allowance		150,000.00	150,000.00	150,000.00+
	11010001/21020111	Hazard Allowance		100,000.00	100,000.00	100,000.00+
	Total Personnel Cost			850,000.00	850,000.00	850,000.00+
	110100002/22020101	Local Travel and Transport - Training		500,000.00	1,000,000.00	500,000.00+
	110100002/22020102	Local Travel and Transport - Others		500,000.00	500,000.00	500,000.00+
	110100002/22020104	International Transport and Travels - Others		500,000.00	1,500,000.00	500,000.00+
	110100002/22020104	International Transport and Travels - Others		500,000.00	500,000.00	500,000.00+
	110100002/22020203	Internet Access Charges		500,000.00	3,000,000.00	500,000.00+
	110100002/22020208	Software Charges/Licenses Renewal		500,000.00	6,000,000.00	500,000.00+
	110100002/22020303	Newspapers			450,000.00	
	110100002/22020304	Magazines & Periodicals		500,000.00	1,000,000.00	500,000.00+
	110100002/22020305	Printing of Non security Documents			4,000,000.00	
	110100002/22020306	Printing of Security Documents		500,000.00		500,000.00+
	110100002/22020313	Accessories/Materials/Supplies General		500,000.00		500,000.00+
	110100002/22020322	Computer Parts and Accessories			2,000,000.00	
	110100002/22020404	Maintenance of Office/ IT Equipments		500,000.00	10,000,000.00	500,000.00+
	110100002/22020446	Maintenance of Website		500,000.00	6,000,000.00	500,000.00+
	110100002/22020501	Local Training		500,000.00		500,000.00+
	110100002/22020614	Other Services General		450,000.00		450,000.00+
	110100002/22020709	Planning and Research		500,000.00	10,000,000.00	500,000.00+
	110100002/22021022	Training Programme			5,000,000.00	
	110100002/22021023	National council		500,000.00	500,000.00	500,000.00+
	TOTAL OVERHEAD COST			6,950,000.00	52,950,000.00	6,950,000.00+
	TOTAL RECURRENT EXP			7,800,000.00	53,800,000.00	7,800,000.00+
	11013001 - OFFICE OF THE SSG					
228,542,322.97	11013001/21010101	Basic Salary	151,855,450.12	156,000,000.00	115,000,000.00	4,144,549.88+
46,048,798.02	11013001/21010103	Consolidated Revenue Fund Charges - Salaries	40,018,856.69	40,100,000.00		81,143.31+
6,650,310.97	11013001/21020108	Housing/Rent Allowance	78,776,082.83	78,841,800.00	44,841,800.00	65,717.17+
	11013001/21020109	Transport Allowance	6,402,802.11	6,424,700.00	6,224,700.00	21,897.89+





2,450,612.64	11013001/21020111	Meal Subsidy	2,285,265.78	2,517,800.00	2,517,800.00	232,534.22+
21,136,214.60	11013001/21020110	Utility Allowance	32,320,457.49	32,433,900.00	20,233,900.00	113,442.51+
19,194,292.51	11013001/21020105	Entertainment Allowance	38,787,901.62	38,800,000.00		12,098.38+
8,720,275.48	11013001/21020106	Robe Allowance	14,628,729.76	14,700,000.00	800,000.00	71,270.24+
42,493,544.79	11013001/21020113	Domestic and Staff Allowance	73,331,500.71	73,598,300.00	41,498,300.00	266,799.29+
55,717.71	11013001/21020102	Shift Allowance		10,000.00	500,000.00	10,000.00+
445,741.70	11013001/21020115	Medical Allowance	490,315.87	600,000.00	1,000,000.00	109,684.13+
891,483.40	11013001/21020116	Hazard Allowance	980,631.74	1,300,000.00	1,300,000.00	319,368.26+
	11013001/21020112	Leave Allowance		38,900.00	10,438,900.00	38,900.00+
	11013001/21020118	Other Allowance		28,200.00	83,028,200.00	28,200.00+
14,756,626.96	11013001/21020119	Personal Assistant	23,403,407.17	23,500,000.00		96,592.83+
724,330.21	11013001/21020120	Journal Allowance	735,473.75	740,000.00		4,526.25+
	11013001/21020122	Furniture Allowance		100,000.00	30,000,000.00	100,000.00+
9,532,718.84	11013001/21020123	Newspaper Allowance	14,138,755.29	14,200,000.00		61,244.71+
39,940,921.12	11013001/21020124	Vehicle Maintenance Allowance	70,526,114.78	70,600,000.00		73,885.22+
557,177.11	11013001/21020117	Inducement Allowance	551,605.34	600,000.00	600,000.00	48,394.66+
501,459.40	11013001/21020128	Research Allowance	551,605.34	560,000.00		8,394.66+
198,322.00	11013001/21020136	Fixed Allowance	191,436.00	192,000.00		564.00+
	11013001/21020139	Hazard Allowance - Teachers			1,300,000.00	
	11013001/21020140	Inducement Allowance - Teachers			600,000.00	
300,000.00	11013001/21020143	Adjustment Allowance	512,357.30	513,000.00		642.70+
	11013001/21030105	Severance Gratuity		100,000.00		100,000.00+
443,140,870.43	Total Personnel Cost		550,488,749.69	556,498,600.00	359,883,600.00	6,009,850.31+
	11013001/22020101	Local Travel and Transport - Training	2,738,000.00	2,750,000.00	2,000,000.00	12,000.00+
1,897,304.00	11013001/22020102	Local Transport & Travel-Others	9,185,000.00	9,500,000.00	5,000,000.00	315,000.00+
	11013001/22020209	Utilities Services			500,000.00	
7,320,000.00	11013001/22020301	Office Stationeries/Computer Consumables	4,550,000.00	4,550,000.00		
	11013001/22020303	Newspapers			250,000.00	
13,710,000.00	11013001/22020314	Office Expenses	13,879,700.00	13,910,000.00	10,000,000.00	30,300.00+
2,153,000.00	11013001/22020401	Maint of Motor Vehicles/Transport Equipment	7,095,000.00	7,250,000.00	1,000,000.00	155,000.00+
	11013001/22020402	Maintenance of Office Furniture			1,000,000.00	
	11013001/22020403	Maintenance of Institutional Building			1,000,000.00	
	11013001/22020404	Maintenance of office/ IT Equipments			10,000,000.00	
5,400,550.00	11013001/22020414	Maintenance of computers/internet expansion			10,000,000.00	
250,000.00	11013001/22020501	Local Training			1,000,000.00	
	11013001/22020604	Information and Reward	7,025,000.00	7,100,000.00	10,000,000.00	75,000.00+
	11013001/22020614	Other Services General	106,903,250.00	107,000,000.00	33,000,000.00	96,750.00+
673,967,202.12	11013001/22020648	Anti Banditory Operations	1,595,564,614.01	1,595,600,000.00	400,000,000.00	35,385.99+
125,060,000.00	11013001/22021001	Entertainment & Hospitality	189,088,241.23	189,100,000.00	50,000,000.00	11,758.77+
	11013001/22021003	Publicity & Advertisements/Awareness	15,000,000.00	15,000,000.00	30,000,000.00	
	11013001/22021006	Postage & Curier Services			500,000.00	
	11013001/22021058	Medical Expenses			15,000,000.00	
148,714,406.00	11013001/22021079	Furniture Allowance				
	11013001/22021092	Planning and Research	24,013,007.00	24,200,000.00	20,000,000.00	186,993.00+





105,036,407.06	11013001/22021110	Committee Works General	483,336,533.01	483,400,000.00	50,000,000.00	63,466,991+
42,587,293.00	11013001/22021223	Activities of Special Aid to His Excellency				
2,000,000.00	11013001/22021225	Northern Governors Forum				
3,150,000.00	11013001/22021226	Executive Council Matters General	350,000.00	350,000.00		
2,130,000.00	11013001/22021227	Boundary Matters			5,000,000.00	
26,902,094.15	11013001/22021228	Liason Offices Kaduna Abuja and Lagos	2,096,980.87	2,100,000.00		3,019,131+
	11013001/22021229	Annual Vacation			5,000,000.00	
3,900,000.00	11013001/22021377	North-East Development Commission	5,000,000.00	5,000,000.00		
	11013001/22030125	Gombe State Social Investment Activities	145,000.00	145,000.00		
3,665,000.00	11013001/22030130	Gombe state Micro Small and Medium Scale Enterprises				
7,420,000.00	11013001/22030131	General Duties Matters	350,000.00	350,000.00		
75,450,000.00	11013001/22040109	Grant to Communities/NGO's	777,463,768.00	777,500,000.00	20,000,000.00	36,232,001+
1,250,713,256.33	TOTAL OVERHEAD COST		3,243,784,094.12	3,244,805,000.00	685,250,000.00	1,020,905,881+
1,693,854,126.76	TOTAL RECURRENT EXP		3,794,272,843.81	3,801,303,600.00	1,045,133,600.00	7,030,756,191+
	11019001 - MIN. OF SPECIAL DUTIES AND INTERGOV.AFFAIRS					
44,474,281.86	71001001/21010101	Basic Salary	60,550,535.37	60,600,000.00	58,000,000.00	49,464,631+
5,564,808.50	71001001/21020101	Housing/Rent Allowance	6,016,289.75	6,050,000.00	6,800,000.00	33,710,251+
3,988,003.28	71001001/21020102	Transport Allowance	3,851,418.94	3,900,000.00	4,400,000.00	48,581,061+
2,842,741.23	71001001/21020103	Meal Subsidy	2,747,334.45	2,780,000.00	3,180,000.00	32,665,551+
2,842,741.23	71001001/21020104	Utility Allowance	2,747,334.45	2,780,000.00	3,180,000.00	32,665,551+
	71001001/21020105	Entertainment Allowance	815.36	820.00		4.64+
4,395,822.48	71001001/21020106	Leave Allowance	6,055,055.35	6,070,000.00	6,870,000.00	14,944,651+
4,704,704.69	71001001/21020108	Shift Allowance	4,692,758.14	4,700,000.00	5,250,000.00	7,241,861+
1,210,407.79	71001001/21020111	Hazard Allowance		74,800.00	7,774,800.00	74,800,001+
	71001001/21020115	DOMESTIC STAFF DIRECTORS				
4,916,474.53	71001001/21020130	Fire Service Hazard Allowance	119,236.36	120,000.00		763.64+
74,939,985.59	Total Personnel Cost		91,671,054.52	91,975,620.00	95,454,800.00	304,565,481+
928,000.00	71001001/22020102	Local Travel and Transport - Others	470,500.00	1,130,000.00	3,000,000.00	659,500,001+
98,000.00	71001001/22020209	Utilities Services	186,000.00	200,000.00	500,000.00	14,000,001+
	71001001/22020211	Conference/Forum General		570,000.00	4,000,000.00	
430,000.00	71001001/22020301	Office Stationaries/Computers Consumables	625,150.00	650,000.00	1,000,000.00	24,850,001+
1,267,700.00	71001001/22020314	Office Expenses	1,569,100.00	1,600,000.00	2,000,000.00	30,900,001+
	71001001/22020340	Flow of Information between State and Agencies				
74,100.00						
911,774.23	71001001/22020401	Maint of Motor Vehicles/Transport Equipment	3,236,400.00	3,300,000.00	2,000,000.00	63,600,001+
1,009,700.00	71001001/22020402	Maintenance of office Furniture	1,295,000.00	1,300,000.00	1,000,000.00	5,000,001+
	71001001/22020403	Maintenance of Institutional Building	385,850.00	400,000.00	1,000,000.00	14,150,001+
900,000.00	71001001/22020430	Maintenance of Fire Fighting Equipment				
999,312.00	71001001/22020501	Local Training			1,000,000.00	





	71001001/22020511	Conference and Forums General	173,000.00	200,000.00	5,000,000.00	27,000.00+
	71001001/22020614	Other Services General			350,000.00	
25,000.00	71001001/22020680	Coordinating the Activities of NGOs				
8,250,000.00	71001001/22021001	Entertainment & Hospitality	6,000,000.00	6,000,000.00	6,000,000.00	
1,500,000.00	71001001/22021144	Inter governmental Relation			2,000,000.00	
341,000.00	71001001/22021220	General Political Activities			1,000,000.00	
	71001001/22021235	Effective Collaboration with Federal State and Local Governm		50,000.00	500,000.00	50,000.00+
399,000.00	71001001/22040109	Grant to Communities/NGO's		50,000.00	1,000,000.00	50,000.00+
17,133,586.23	TOTAL OVERHEAD COST		14,511,000.00	15,450,000.00	31,350,000.00	939,000.00+
92,073,571.82	TOTAL RECURRENT EXP		106,182,054.52	107,425,620.00	126,804,800.00	1,243,565.48+
	71001002 - FIRE SERVICE					
	71019001/22020101	Local Travel and Transport - Training		50,000.00	1,000,000.00	50,000.00+
	71019001/22020102	Local Travel and Transport - Others		50,000.00	1,000,000.00	50,000.00+
	71019001/22020313	Accessories/Materials/Supplies General		50,000.00		50,000.00+
	71019001/22020314	Office Expenses		50,000.00	1,500,000.00	50,000.00+
	71019001/22020329	Communication Gadgets & Other Office Equipments			2,000,000.00	
4,495,000.00	71019001/22020401	Maint of Motor Vehicles/Transport Equipment	900,000.00	1,000,000.00	10,000,000.00	100,000.00+
	71019001/22020402	Maintenance of office Furniture			200,000.00	
300,000.00	71019001/22020403	Maintenance of Plans and Generators			1,000,000.00	
	71019001/22020406	Other Maintenance Services				
	71019001/22020414	Maintenance of Office/Residential Buildings	600,000.00	600,000.00		
	71019001/22020430	Maintenance of Fire Fighting Equipment			3,000,000.00	
	71019001/22020608	Rescue Operations			1,000,000.00	
	71019001/22020614	Other Services General		300,000.00	500,000.00	300,000.00+
4,495,000.00	71019001/22020801	Motor Vehicle Fuel Cost	6,295,000.00	6,300,000.00	5,000,000.00	5,000.00+
9,890,000.00	TOTAL OVERHEAD COST		7,795,000.00	8,400,000.00	26,200,000.00	605,000.00+
9,890,000.00	TOTAL RECURRENT EXP		7,795,000.00	8,400,000.00	26,200,000.00	605,000.00+
	11033001 - GOMBE STATE AGENCY FOR THE CONTROL OF AIDS					
3,433,898.88	11033001/21010101	Basic Salary	4,849,779.09	4,887,000.00	4,287,000.00	37,220.91+
154,240.50	11033001/21020101	Housing/Rent Allowance	150,688.86	168,500.00	168,500.00	17,811.14+
126,425.04	11033001/21020102	Transport Allowance	121,909.86	139,000.00	139,000.00	17,090.14+
103,624.36	11033001/21020103	Meal Subsidy	99,928.08	114,000.00	114,000.00	14,071.92+
103,624.38	11033001/21020104	Utility Allowance	99,928.08	114,000.00	114,000.00	14,071.92+
125,454.93	11033001/21020106	Leave Allowance	195,378.84	220,000.00	220,000.00	24,621.16+
337,751.75	11033001/21020108	Shift Allowance	301,360.02	318,500.00	318,500.00	17,139.98+
420,000.00	11033001/21020111	Hazard Allowance	420,000.00	462,000.00	462,000.00	42,000.00+
4,805,019.84	Total Personnel Cost		6,238,972.83	6,423,000.00	5,823,000.00	184,027.17+





11033001/22020101	Local Travel and Transport - Training					50,000.00	1,000,000.00	50,000.00+
11033001/22020102	Local Travel and Transport - Others		356,000.00			400,000.00	1,500,000.00	44,000.00+
11033001/22020201	Electricity Charges		255,000.00			300,000.00	1,000,000.00	45,000.00+
11033001/22020203	Internet Access Charges		155,000.00			300,000.00	300,000.00	145,000.00+
11033001/22020209	Utility Services						500,000.00	
11033001/22020213	Utilities/Services General		95,000.00			110,000.00		15,000.00+
11033001/22020301	Office Stationaries/Computer Consumables		245,300.00			270,000.00	500,000.00	24,700.00+
11033001/22020307	Drugs & Medical Supplies					50,000.00		50,000.00+
11033001/22020314	Office Expenses		360,705.15			500,000.00	500,000.00	139,294.85+
11033001/22020401	Maint of Motor Vehicles/Transport Equipment		1,048,300.00			1,100,000.00	2,000,000.00	51,700.00+
11033001/22020402	Maintenance of office Furniture		20,000.00			300,000.00	300,000.00	280,000.00+
11033001/22020404	Maintenance of Office/ IT Equipments		73,500.00			100,000.00	500,000.00	26,500.00+
11033001/22020405	Maint. of Plants & Generators		290,200.00			300,000.00	1,000,000.00	9,800.00+
11033001/22020414	Maintenance of Computers/Internet expansion					20,000.00	250,000.00	20,000.00+
11033001/22020501	Local Training					100,000.00	1,500,000.00	100,000.00+
11033001/22020510	Other Trainings General		35,000.00			100,000.00		65,000.00+
11033001/22020602	Consultancy Services					100,000.00	1,500,000.00	100,000.00+
11033001/22020623	Purchase of Reagent for Prov. Free Lab For PLWH						4,000,000.00	
11033001/22021001	Entertainment & Hospitality					10,000.00	300,000.00	10,000.00+
11033001/22021002	Honorarium & Sitting Allowance					100,000.00	800,000.00	100,000.00+
11033001/22021003	Publicity & Advertisements/Awareness		42,000.00			100,000.00	1,800,000.00	58,000.00+
11033001/22021006	Postage & Courier Services					100,000.00	100,000.00	100,000.00+
11033001/22021016	Monitoring & Evaluation					50,000.00		50,000.00+
11033001/22021022	Training Programme						5,000,000.00	
11033001/22021028	Board Allowance					50,000.00	5,000,000.00	50,000.00+
11033001/22021042	Women and children Activities		20,000.00			100,000.00		80,000.00+
11033001/22021093	Project/Programme Monitoring and Evaluation						3,000,000.00	
11033001/22021347	orphan and Vulnerable Children						1,000,000.00	
2,998,078.06	TOTAL OVERHEAD COST		2,996,005.15			4,610,000.00	33,350,000.00	1,613,994.85+
7,803,097.90	TOTAL RECURRENT EXP		9,234,977.98			11,033,000.00	39,173,000.00	1,798,022.02+
11034001 - ESTABLISHMENTS AND SERVICE MATTERS								
BUREAU								
227,677,590.22	11034001/21010101	Basic Salary	285,039,465.21			291,000,000.00	300,000,000.00	5,960,534.79+
34,356,072.89	11034001/21020101	Housing/Rent Allowance	32,531,427.50			33,000,000.00	35,000,000.00	468,572.50+
17,966,085.20	11034001/21020102	Transport Allowance	17,063,223.62			18,000,000.00	18,000,000.00	936,776.38+
12,373,515.32	11034001/21020103	Meal Subsidy	11,770,750.97			12,500,000.00	13,000,000.00	729,249.03+
12,373,515.32	11034001/21020104	Utility Allowance	11,770,750.97			12,500,000.00	13,000,000.00	729,249.03+
22,758,400.89	11034001/21020106	Leave Allowance	30,503,952.14			30,800,000.00	25,000,000.00	296,047.86+
267,237.54	11034001/21020108	Shift Allowance	281,895.04			981,300.00	600,000.00	699,404.96+
355,854.25	11034001/21020111	Hazard Allowance	365,217.65			365,300.00	126,600.00	82.35+
	11034001/21020118	Other Allowances				932,700.00	932,700.00	932,700.00+





309,145.17	11034001/21020126	Inducement Allowance	258,289.77	265,100.00	715,100.00	6,810.23+
	11034001/21020129	Legislative Allowance		100,000.00	3,000,000.00	100,000.00+
57,210.00	11034001/21020136	Fixed Allowance				
237,600.53	11034001/21020142	Weighing Allowance	62,420.16	62,500.00		79.84+
464,178.36	11034001/21020159	Stress & Strain Inducement Allowance	539,503.25	540,000.00		496.75+
329,196,405.69	Total Personnel Cost		390,186,896.28	401,046,900.00	409,374,400.00	10,860,003.72+
	11034001/22020101	Local Transport and Travelling	100,000.00	200,000.00		100,000.00+
170,000.00	11034001/22020102	Local Travel and Transport - Others			1,000,000.00	
742,500.00	11034001/22020209	Utilitie Services	672,000.00	700,000.00	500,000.00	28,000.00+
2,556,500.00	11034001/22020301	Office Stationaries/Computer Consumables	2,529,000.00	2,600,000.00	3,000,000.00	71,000.00+
3,999,600.00	11034001/22020314	General Office Expenses	1,885,000.00	1,900,000.00	3,000,000.00	15,000.00+
1,716,800.00	11034001/22020402	Maintenance of office Furniture	780,000.00	800,000.00	2,000,000.00	20,000.00+
612,400.00	11034001/22020501	Local Training		100,000.00	3,000,000.00	100,000.00+
	11034001/22020614	Other Service General	3,882,000.00	3,900,000.00	4,500,000.00	18,000.00+
	11034001/22020709	Planning and Research		100,000.00	2,000,000.00	100,000.00+
391,700.00	11034001/22020801	Motor Vehicle Fuel Cost	535,999.27	600,000.00	2,000,000.00	64,000.73+
210,000.00	11034001/22020510	Other Trainings General		100,000.00	3,000,000.00	100,000.00+
376,000.00	11034001/22021023	National council		30,000.00	2,500,000.00	30,000.00+
	11034001/22021060	Disease Control Programmes		100,000.00	500,000.00	100,000.00+
726,500.00	11034001/22021255	Recruitment and Appointment (Service Wide)	14,657,500.00	15,000,000.00	5,000,000.00	342,500.00+
975,000.00	11034001/22040109	Grant to Communities/NGO's	1,225,000.00	1,300,000.00	3,000,000.00	75,000.00+
12,477,000.00	TOTAL OVERHEAD COST		26,266,499.27	27,430,000.00	35,000,000.00	1,163,500.73+
341,673,405.69	TOTAL RECURRENT EXP		416,453,395.55	428,476,900.00	444,374,400.00	12,023,504.45+
	11034002 - GOMBE BUREAU OF PUBLIC SERVICE REFORM					
	11034002/21010101	Basic Salary		300,000.00	500,000.00	300,000.00+
	11034002/21020101	Housing/Rent Allowance		300,000.00	300,000.00	300,000.00+
	11034002/21020102	Transport Allowance		300,000.00	300,000.00	300,000.00+
	11034002/21020103	Meal Subsidy		200,000.00	200,000.00	200,000.00+
	11034002/21020104	Utility Allowance		200,000.00	200,000.00	200,000.00+
	11034002/21020106	Leave Allowance		100,000.00	100,000.00	100,000.00+
	Total Personnel Cost			1,400,000.00	1,600,000.00	1,400,000.00+
	110034002/22020101	Local Travel and Transport - Training	39,600.00	100,000.00	1,000,000.00	60,400.00+
234,000.00	110034002/22020102	Local Travel and Transport - Others		10,000.00	500,000.00	10,000.00+
	110034002/22020203	Internet Access Charges		10,000.00	600,000.00	10,000.00+
	110034002/22020209	Utilities Services	82,400.00	200,000.00	200,000.00	117,600.00+
	110034002/22020301	Office Stationaries/Computer Consumables	121,700.00	500,000.00	500,000.00	378,300.00+
	110034002/22020304	Magazines & Periodicals		200,000.00	200,000.00	200,000.00+
	110034002/22020305	Printing of Non Security Documents		200,000.00	200,000.00	200,000.00+





	110034002/22020308	Printing of Security Documents		10,000.00	400,000.00	10,000.00+
	110034002/22020314	Printing/Publications General		10,000.00		10,000.00+
	110034002/22020312	Office Expenses	444,000.00	450,000.00	1,000,000.00	6,000.00+
	110034002/22020401	Maint of Motor Vehicles/Transport Equipment	5,000.00	200,000.00	200,000.00	195,000.00+
	110034002/22020402	Maintenance of Office Furniture	51,000.00	100,000.00	100,000.00	49,000.00+
	110034002/22020403	Maintenance of Office IT Equipment	33,300.00	100,000.00	100,000.00	66,700.00+
	110034002/22020405	Maintenance of Plants/Generators	26,000.00	200,000.00	1,200,000.00	174,000.00+
	110034002/22020406	Other maintenance services	82,500.00	100,000.00		17,500.00+
	110034002/22020414	Maintenance of computers/internet expansion			800,000.00	
	110034002/22020501	Local Training		100,000.00	5,000,000.00	100,000.00+
	110034002/22020605	Cleaning & Fumigation Services	12,900.00	50,000.00	500,000.00	37,100.00+
	110034002/22020618	Population & Housing Census		100,000.00		100,000.00+
	110034002/22020709	Planning and Research		50,000.00	1,000,000.00	50,000.00+
	110034002/22020801	Motor Vehicle Fuel Cost	11,000.00	100,000.00	1,500,000.00	89,000.00+
	110034002/22021001	Entertainment & Hospitality	74,533.03	100,000.00	500,000.00	25,466.97+
	110034002/22021006	Postage & Courier Services		200,000.00	200,000.00	200,000.00+
	110034002/22021007	Honourarium & sitting Allowance		10,000.00	500,000.00	10,000.00+
	110034002/22021014	Printing of Annual Report			400,000.00	
	110034002/22021058	Publicity & Advertisements/Awareness		10,000.00	500,000.00	10,000.00+
	110034002/22021078	Project Finance Monitoring Unit Expenses		100,000.00	1,500,000.00	100,000.00+
	110034002/22021113	Board Allowance		100,000.00	5,000,000.00	100,000.00+
	110034002/22021130	Seminars and Workshops			2,000,000.00	
2,834,000.00		TOTAL OVERHEAD COST	983,933.03	3,310,000.00	25,600,000.00	2,326,066.97+
2,834,000.00		TOTAL RECURRENT EXP	983,933.03	4,710,000.00	27,200,000.00	3,726,066.97+
		11035001 - GOMBE STATE PENSION BUREAU				
	11035001/21010101	Basic Salary		300,000.00	500,000.00	300,000.00+
	11035001/21020202	Contribution Pension		50,000.00		50,000.00+
		Total Personnel Cost		350,000.00	500,000.00	350,000.00+
500,000.00		TOTAL OVERHEAD COST	540,000.00	600,000.00	1,500,000.00	60,000.00+
		TOTAL RECURRENT EXP		100,000.00		100,000.00+
				1,120,000.00		625.59+
1,349,000.00		TOTAL OVERHEAD COST	809,000.00	880,000.00	1,000,000.00	71,000.00+
1,000,000.00		TOTAL RECURRENT EXP	1,000,000.00	1,010,000.00	1,000,000.00	10,000.00+
980,000.00		TOTAL OVERHEAD COST	1,000,000.00	1,000,000.00	1,000,000.00	
390,000.00		TOTAL RECURRENT EXP	439,000.00	500,000.00	1,000,000.00	61,000.00+
580,000.00		TOTAL OVERHEAD COST	230,000.00	500,000.00	500,000.00	270,000.00+
		TOTAL RECURRENT EXP		50,000.00		50,000.00+
142,000.00		TOTAL OVERHEAD COST		50,000.00		50,000.00+
		TOTAL RECURRENT EXP		10,000.00		10,000.00+
1,608,000.00		TOTAL OVERHEAD COST		1,000,000.00		
6,549,000.00		TOTAL RECURRENT EXP	5,137,374.41	5,820,000.00	8,000,000.00	682,625.59+
6,549,000.00		TOTAL OVERHEAD COST	5,137,374.41	6,170,000.00	8,500,000.00	1,032,625.59+





11035002 - LOCAL GOVERNMENT PENSION BOARD									
6,991,626.71	11035002/21010101	Basic Salary	9,270,528.21	9,300,000.00	7,500,000.00	29,471.79+			
895,878.36	11035002/21020101	Housing/Rent Allowance	853,330.65	900,000.00	1,500,000.00	46,669.35+			
1,116,229.46	11035002/21020102	Transport Allowance	592,328.94	600,000.00	1,200,000.00	7,671.06+			
453,716.72	11035002/21020103	Meal Subsidy	417,421.59	500,000.00	500,000.00	82,578.41+			
415,803.62	11035002/21020104	Utility Allowance	417,421.59	500,000.00	500,000.00	82,578.41+			
699,162.89	11035002/21020106	Leave Allowance	927,053.04	1,000,000.00	1,000,000.00	72,946.96+			
75,488.52	11035002/21020108	Shift Allowance	44,144.94	50,000.00	250,000.00	5,855.06+			
10,647,906.28	Total Personnel Cost		12,522,228.96	12,850,000.00	12,450,000.00	327,771.04+			
1,391,039.75	11035002/22020101	Local Travel and Transport - Training		50,000.00	1,000,000.00	50,000.00+			
	11035002/22020102	Local Travel and Transport - Others		100,000.00	2,000,000.00	100,000.00+			
987,750.00	11035002/22020208	Software Charges/Licenses Renewal	80,000.00	100,000.00	1,000,000.00	20,000.00+			
	11035002/22020301	Office Stationaries/Computer Consumables	1,086,900.00	1,100,000.00	1,000,000.00	13,100.00+			
778,100.00	11035002/22020314	Office Expenses	2,113,200.00	2,200,000.00	2,000,000.00	86,800.00+			
545,250.00	11035002/22020401	Maint of Motor Vehicles/Transport Equipment	977,400.00	1,000,000.00	1,000,000.00	23,000.00+			
760,000.00	11035002/22020402	Maintenance of office Furniture	169,400.00	200,000.00	1,000,000.00	30,600.00+			
261,000.00	11035002/22020405	Maintenance of Plants and Generators	459,000.00	500,000.00	1,000,000.00	41,000.00+			
805,300.00	11035002/22020406	Other Maintenance Services	500,000.00	500,000.00	500,000.00				
200,000.00	11035002/22020501	Local Training	300,000.00	310,000.00	1,000,000.00	10,000.00+			
	11035002/22020602	Consultancy Services		100,000.00	5,000,000.00	100,000.00+			
	11035002/22020802	Plant/Generator fuel Cost		400,000.00	1,000,000.00	85,500.00+			
241,400.00	11035002/22020803	Plant/Generator fuel Cost	314,500.00	400,000.00	1,000,000.00	50,000.00+			
30,000.00	11035002/22021002	Honourarium & sitting Allowance		50,000.00	1,000,000.00	10,000.00+			
	11035002/22021003	Publicity & Advertisements/Awareness		10,000.00	500,000.00	10,000.00+			
	11035002/22021028	Board Allowance		100,000.00	5,000,000.00	100,000.00+			
5,999,839.75	TOTAL OVERHEAD COST		6,000,000.00	6,720,000.00	24,000,000.00	720,000.00+			
16,647,746.03	TOTAL RECURRENT EXP		18,522,228.96	19,570,000.00	36,450,000.00	1,047,771.04+			
11037001 - MUSLIM PILGRIMS WELFARE BOARD									
3,530,333.19	11037001/21010101	Basic Salary	5,360,395.28	5,400,000.00	5,900,000.00	39,604.72+			
436,914.12	11037001/21020101	Housing/Rent Allowance	436,873.90	500,000.00	500,000.00	63,126.10+			
375,598.80	11037001/21020102	Transport Allowance	368,376.04	375,600.00	375,600.00	7,223.96+			
281,173.27	11037001/21020103	Meal Subsidy	275,895.90	281,100.00	281,100.00	5,204.10+			
281,173.28	11037001/21020104	Utility Allowance	275,895.90	281,100.00	281,100.00	5,204.10+			
353,033.51	11037001/21020106	Leave Allowance	536,439.90	538,900.00	538,900.00	2,460.10+			
5,258,226.17	Total Personnel Cost		7,253,876.92	7,376,700.00	7,876,700.00	122,823.08+			
1,503,000.00	11037001/22020101	Local Travel and Transport - Training							
14,250.00	11037001/22020102	Local Travel and Transport - Others	1,549,500.00	1,600,000.00	2,000,000.00	50,500.00+			
	11037001/22020213	Utilities Services General		50,000.00	200,000.00	50,000.00+			
	11037001/22020214	Haji Camp Running Cost	150,000.00	150,000.00	2,000,000.00	50,000.00+			
	11037001/22020213	Operational Cost in Nigeria		50,000.00	3,000,000.00	50,000.00+			
980,855.00	11037001/22020301	Office Stationaries/Computer Consumables	506,500.00	600,000.00	3,000,000.00	93,500.00+			





11037001/22020314	Printing/Publications General	3,835,300.00	50,000.00	2,000,000.00	50,000.00+
11037001/22020312	Office Expenses		3,850,000.00	2,000,000.00	14,700.00+
11037001/22020335	Office Expenses in Saudi Arabia			2,000,000.00	
11037001/22020401	Maint of Motor Vehicles/Transport Equipment	150,000.00	200,000.00	1,500,000.00	50,000.00+
11037001/22020402	Maintenance of office Furniture		300,000.00	300,000.00	300,000.00+
11037001/22020404	Maintenance of office/ IT Equipments	97,000.00	100,000.00	1,000,000.00	3,000.00+
11037001/22020405	Maintenance of Plants and Generators		50,000.00	1,000,000.00	50,000.00+
11037001/22020501	Local Training	220,000.00	300,000.00	1,500,000.00	80,000.00+
11037001/22020510	Other Trainings General		50,000.00		50,000.00+
11037001/22020629	Pilgrims Camping Expenses		10,000.00		10,000.00+
11037001/22020635	Officials General Expenses in Saudi Arabia		10,000.00	1,500,000.00	10,000.00+
11037001/22020636	Inspection Visit in Saudi Arabia	5,337,000.00	5,400,000.00	25,000,000.00	63,000.00+
11037001/22020638	Printing of Annual Report			1,500,000.00	
11037001/22021001	Entertainment & Hospitality	1,533,050.00	1,600,000.00	3,000,000.00	66,950.00+
11037001/22021003	Publicity & Advertisements/Awareness	352,000.00	400,000.00	500,000.00	48,000.00+
11037001/22021017	Contingencies		100,000.00	10,000,000.00	100,000.00+
11037001/22021019	Air ticket/Estacode/BTA allowance		100,000.00	600,000,000.00	100,000.00+
11037001/22021022	Training Programme			2,000,000.00	
11037001/22021025	National/State Pilgrim Commission Operations		100,000.00	1,000,000.00	
11037001/22021028	Board Allowance		50,000.00	5,000,000.00	100,000.00+
11037001/22021258	Subsidy on Accommodation in Saudi Arabia		50,000.00	2,000,000.00	50,000.00+
11037001/22040109	Grant to Communities/NGO's		50,000.00	1,000,000.00	50,000.00+
12,099,100.00	TOTAL OVERHEAD COST	13,730,350.00	15,170,000.00	672,000,000.00	1,439,650.00+
17,357,326.17	TOTAL RECURRENT EXP	20,984,226.92	22,546,700.00	679,876,700.00	1,562,473.08+
11038001 - CHRISTIAN PILGRIMS WELFARE BOARD					
1,475,391.23	Basic Salary	1,961,418.96	2,000,000.00	1,600,000.00	38,581.04+
184,495.77	Housing/Rent Allowance	181,655.76	204,000.00	204,000.00	22,344.24+
123,376.72	Transport Allowance	119,164.08	152,000.00	152,000.00	32,835.92+
87,240.98	Meal Subsidy	82,424.16	102,000.00	102,000.00	19,575.84+
85,240.98	Utility Allowance	82,424.16	102,000.00	102,000.00	19,575.84+
147,539.14	Leave Allowance	196,141.80	297,000.00	160,000.00	100,858.20+
2,103,284.82	Total Personnel Cost	2,623,228.92	2,857,000.00	2,320,000.00	233,771.08+
472,000.00	Local Travel and Transport - Others	1,738,000.00	1,800,000.00	2,000,000.00	62,000.00+
103,900.00	Utilities Services	74,000.00	100,000.00	400,000.00	26,000.00+
	Operational/Running Costs		100,000.00		100,000.00+
697,161.66	Office Stationaries/Computer Consumables	394,600.00	400,000.00	1,000,000.00	5,400.00+
2,498,500.00	Office Expenses	1,327,500.00	1,363,000.00	3,000,000.00	35,500.00+
304,500.00	Maint of Motor Vehicles/Transport Equipment	523,000.00	600,000.00	1,500,000.00	77,000.00+
864,000.00	Maintenance of office Furniture	11,600.00	100,000.00	1,000,000.00	88,400.00+
	Local Training	120,000.00	200,000.00	1,000,000.00	80,000.00+
	Other Service General	1,551,200.00	1,600,000.00		48,800.00+
	Planning and Research		50,000.00	50,000.00	50,000.00+





2,935,300.00	11038002/22021001	Entertainment & Hospitality	1,397,100.00	1,400,000.00	15,000,000.00	2,900,000.00+
2,550,000.00	11038002/22021017	Contingences		50,000.00	10,000,000.00	50,000,000.00+
	11038002/22021018	Pilgrim Estacode Allowance			20,000,000.00	
	11038002/22021019	Air ticket/Estacode/BTA allowance	10,861,332.12	11,000,000.00	120,000,000.00	138,667.88+
65,000.00	11038002/22021024	Sensitization		100,000.00	3,000,000.00	100,000,000.00+
250,000.00	11038002/22021025	National/State Pilgrim Commission Operations			3,000,000.00	
	11038002/22021028	Board Allowance		50,000.00	4,000,000.00	50,000,000.00+
2,266,660.00	11038002/22021044	Inspectorate Services		100,000.00	5,000,000.00	100,000,000.00+
	11038002/22021354	Provision of ICT Equipment			2,000,000.00	
	11038002/22040109	Grant to Communities/NGO's		50,000.00	1,000,000.00	50,000,000.00+
13,007,021.66	TOTAL OVERHEAD COST		17,998,332.12	19,063,000.00	192,950,000.00	1,064,667.88+
15,110,306.48	TOTAL RECURRENT EXP		20,621,561.04	21,920,000.00	195,270,000.00	1,298,438.96+
	1113001 - DIRECTORATE OF PROTOCOL					
729,500.00	1113001/22020102	Local Travel and Transport - Others	405,000.00	500,000.00	2,000,000.00	95,000,000.00+
	1113001/22020213	Utilities/Services General		10,000.00		10,000,000.00+
176,000.00	1113001/22020301	Office Stationaries/Computer Consumables	287,500.00	300,000.00	1,100,000.00	12,500,000.00+
120,000.00	1113001/22020302	Books/Materials		20,000.00	300,000.00	20,000,000.00+
	1113001/22020304	Magazines & Periodicals	220,000.00	250,000.00		30,000,000.00+
50,000.00	1113001/22020313	Flag & Ratings			1,000,000.00	
328,150.00	1113001/22020314	Office Expenses	742,500.00	750,000.00	1,200,000.00	7,500,000.00+
364,500.00	1113001/22020401	Maint of Motor Vehicles/Transport Equipment	481,500.00	550,000.00	1,500,000.00	68,500,000.00+
225,000.00	1113001/22020402	Maintenance of office Furniture	446,700.00	450,000.00	1,000,000.00	3,300,000.00+
40,000.00	1113001/22020416	Ground Upkeep			500,000.00	
	1113001/22020501	Local Training			500,000.00	20,000,000.00+
	1113001/22020512	Seminars/Workshops/Inductions			50,000.00	50,000,000.00+
169,600.00	1113001/22020801	Motor Vehicle Fuel Cost	235,000.00	300,000.00	1,100,000.00	65,000,000.00+
513,500.00	1113001/22020101	Entertainment & Hospitality	394,000.00	500,000.00	1,500,000.00	106,000,000.00+
41,000.00	1113001/22021002	Honourarium & sitting Allowance	175,000.00	300,000.00	300,000.00	125,000,000.00+
	1113001/22021003	Publicity & Advertisements/Awareness		100,000.00		100,000,000.00+
	1113001/22021006	Postage & Courier Services		200,000.00		170,000,000.00+
60,000.00	1113001/22021017	Contingences	30,000.00		1,500,000.00	
	1113001/22021218	Incidental Expenses	147,800.00	150,000.00		2,200,000.00+
240,400.00	1113001/22021287	Hotel Accommodation			2,000,000.00	
527,350.00	1113001/22021293	Ceremonies and Functions			2,200,000.00	
3,585,000.00	TOTAL OVERHEAD COST		3,595,000.00	4,480,000.00	17,700,000.00	885,000.00+
3,585,000.00	TOTAL RECURRENT EXP		3,595,000.00	4,480,000.00	17,700,000.00	885,000.00+
	16018001 - MINISTRY OF INTERNAL SECURITY AND ETHICAL O					
2,776,127.62	16018001/21010101	Basic Salary	5,615,845.58	5,650,000.00	3,000,000.00	34,154.42+
342,053.87	16018001/21020101	Housing/Rent Allowance	480,152.97	590,000.00	420,000.00	109,847.03+
274,790.34	16018001/21020102	Transport Allowance	358,498.02	470,000.00	320,000.00	111,501.98+





211,252.80	16018001/21020103	Meal Subsidy	269,814.81	270,000.00	120,000.00	185.19+
211,252.80	16018001/21020104	Utility Allowance	269,814.81	270,000.00	120,000.00	185.19+
277,612.74	16018001/21020106	Leave Allowance	662,000.00	662,000.00	500,000.00	100,405.52+
	16018001/21020107	Domestic Staff Allowance	150,000.00	150,000.00	550,000.00	150,000.00+
216,262.59	16018001/21020108	Shift Allowance	150,000.00	150,000.00	450,000.00	150,000.00+
	16018001/21020118	Other Allowances	100,000.00	100,000.00	400,000.00	100,000.00+
71,365.92	16018001/21020124	Vehicle Maintenance Allowance			150,000.00	
216,262.59	16018001/21020180	Weighting and Shifting Allowance	871,733.64	880,000.00		8,266.36+
4,596,981.27	Total Personnel Cost		8,427,454.31	9,192,000.00	6,030,000.00	764,545.69+
2,252,168.00	16018001/22020101	Local Travel and Transport - Training	360,000.00	500,000.00	1,500,000.00	140,000.00+
224,750.00	16018001/22020102	Local Travel and Transport - Others	43,200.00	418,000.00	1,000,000.00	374,800.00+
68,750.00	16018001/22020209	Utilities Services		50,000.00	250,000.00	
	16018001/22020210	Operational/Running Costs				
	16018001/22020213	Utilities/Services General		150,000.00		50,000.00+
610,400.00	16018001/22020301	Office Stationaries/Computer Consumables	328,450.00	500,000.00	1,000,000.00	150,000.00+
72,000.00	16018001/22020303	Newspapers	96,000.00	150,000.00	150,000.00	54,000.00+
	16018001/22020305	Printing of Non security Documents		100,000.00	500,000.00	100,000.00+
	16018001/22020306	Printing of Security Documents		50,000.00	4,000,000.00	50,000.00+
	16018001/22020309	Uniform and Other Clothing (Service Wide)		50,000.00	4,000,000.00	50,000.00+
	16018001/22020314	Printing/Publications General		50,000.00		50,000.00+
2,234,850.00	16018001/22020314	Office Expenses	6,252,761.00	6,300,000.00	2,000,000.00	64,239.00+
1,134,266.70	16018001/22020401	Maint of Motor Vehicles/Transport Equipment	669,600.00	670,000.00	2,500,000.00	400.00+
65,900.00	16018001/22020402	Maintenance of Office Furniture	190,000.00	200,000.00	1,500,000.00	10,000.00+
	16018001/22020404	Maintenance of Office/ IT Equipments	70,000.00	100,000.00	1,000,000.00	30,000.00+
179,000.00	16018001/22020405	Maintenance of Plants and Generators	240,000.00	300,000.00	500,000.00	60,000.00+
206,800.00	16018001/22020414	Maintenance of Computers/Internet expansion		200,000.00	500,000.00	200,000.00+
3,500,000.00	16018001/22020468	Armed Forces Remembrance Day				
	16018001/22020501	Local Training	30,000.00	100,000.00	2,000,000.00	70,000.00+
14,199,115.00	16018001/22020607	Information and Reward	8,570,000.00	8,600,000.00	15,000,000.00	30,000.00+
	16018001/22020605	Cleaning & Fumigating Services	9,000.00	100,000.00	2,000,000.00	91,000.00+
	16018001/22020607	Information and Reward	3,500,000.00	3,600,000.00		100,000.00+
	16018001/22020608	Operation of Drugs / Substance Abuse Control			3,000,000.00	
	16018001/22020614	Other Services General		50,000.00		50,000.00+
	16018001/22020638	Printing of Annual Report			5,000,000.00	
	16018001/22020648	Anti Banditory Operations	9,000.00	50,000.00	10,000,000.00	41,000.00+
	16018001/22020658	Celebration of Workers & Other Days		10,000.00		10,000.00+
6,420,000.00	16018001/22020681	Public Order Compliance			20,000,000.00	
	16018001/22020709	Planning and Research		10,000.00	1,000,000.00	10,000.00+
419,615.00	16018001/22020801	Motor Vehicle Fuel Cost	211,600.00	300,000.00	500,000.00	88,400.00+
1,854,500.00	16018001/22021001	Entertainment & Hospitality	5,306,300.00	5,470,000.00	6,000,000.00	163,700.00+
482,500.00	16018001/22021003	Publicity & Advertisements/Awareness	357,500.00	700,000.00	1,000,000.00	342,500.00+
	16018001/22021023	National council		10,000.00	3,500,000.00	10,000.00+





16018001/22021063	Drugs & Substance Abuse Control						
16018001/22021064	Support to Correctional Centres						
16018001/22021110	General Duties Matters					5,000,000.00	
16018001/22021224	State Annual/Independence Day Celebrations					2,500,000.00	
16018001/22021227	Boundary Matters				50,000.00	3,000,000.00	50,000,000+
16018001/22040109	Grant to Communities/NGOs/Unions		130,000.00			1,000,000.00	
36,984,614.70	TOTAL OVERHEAD COST		26,356,411.00		28,968,000.00	100,900,000.00	2,611,589.00+
41,581,595.97	TOTAL RECURRENT EXP		34,783,865.31		38,160,000.00	106,930,000.00	3,376,134.69+
12003001 - GOMBE STATE HOUSE OF ASSEMBLY							
12003001/21010101	Basic Salary		78,508,425.92		79,000,000.00	85,000,000.00	491,574.08+
12003001/21010114	Consolidated Salaries				100,000.00	53,000,000.00	100,000,000+
12003001/21020108	Housing/Rent Allowance		6,682,779.45		6,700,000.00	8,000,000.00	17,220.55+
12003001/21020109	Transport Allowance		2,757,010.28		2,760,000.00	4,500,000.00	2,989.72+
12003001/21020111	Meal Subsidy		2,018,784.15		2,020,000.00	3,200,000.00	1,215.85+
12003001/21020110	Utility Allowance		8,894,777.79		8,900,000.00	10,000,000.00	5,222.21+
12003001/21020105	Entertainment Allowance		15,198,078.36		15,200,000.00	16,600,000.00	1,921.64+
12003001/21020112	Leave Allowance		7,677,206.45		7,700,000.00	6,200,000.00	22,793.55+
12003001/21020113	Domestic Staff Allowance		25,316,187.60		25,500,000.00	33,000,000.00	183,812.40+
12003001/21020102	Shift Allowance		139,635.65		200,000.00	1,100,000.00	60,364.35+
12003001/21020115	Medical Allowance		693,071.25		694,000.00	1,000,000.00	978.75+
12003001/21020116	Hazard Allowance		1,265,131.98		1,270,000.00	1,500,000.00	4,868.02+
12003001/21020105	Legislative Aids		525,199.38		600,600.00	26,500,600.00	75,400.62+
12003001/21020106	Robe Allowance		625,055.04		626,000.00	1,600,000.00	944.96+
12003001/21020118	Other Allowances		8,438,728.32		9,200,000.00	64,200,000.00	761,271.68+
12003001/21020120	Legislative Allowance		750,066.00		1,100,000.00	1,200,000.00	349,934.00+
12003001/21020123	Newspaper Allowance		5,063,236.92		5,100,000.00	5,700,000.00	36,763.08+
12003001/21020124	Vehicle Maintenance Allowance		25,316,187.60		25,400,000.00	28,500,000.00	83,812.40+
12003001/21020117	Inducement Allowance		747,697.59		748,000.00	1,000,000.00	302.41+
12003001/21020128	Research Allowance		562,549.44		570,000.00	1,000,000.00	7,450.56+
12003001/21020120	Legislative Allowance		21,120,738.72		22,000,000.00	14,000,000.00	879,261.28+
12003001/21020142	Weighing Allowance Non Shifting Staff		255,388.92		260,000.00	500,000.00	4,611.08+
12003001/21020121	Peculiar Allowance				10,000.00	12,500,000.00	10,000.00+
12003001/21020122	Furniture Allowance				10,000.00	5,000,000.00	10,000.00+
12003001/21030105	Severance Gratuity				100,000.00	10,000,000.00	100,000.00+
198,663,510.74	Total Personnel Cost		212,555,936.81		215,768,600.00	394,800,600.00	3,212,663.19+
12003001/22020101	Local Transport & Travel-Training		6,404,500.00		6,500,000.00	15,000,000.00	95,500.00+
12003001/22020102	Local Travel and Transport - Others		25,329,500.00		25,500,000.00	25,000,000.00	170,500.00+
12003001/22020103	International Transport and Travels - Training				100,000.00	100,000,000.00	100,000.00+
12003001/22020104	International Transport & Travel-Others				100,000.00	15,000,000.00	100,000.00+
12003001/22020201	Electricity Charges		5,200.00		100,000.00	5,000,000.00	94,800.00+
12003001/22020205	Water Rates		18,000.00		100,000.00	1,000,000.00	82,000.00+
12003001/22020209	Utilities Services					5,000,000.00	





12003001/22020211	Outfit/Robe Stipend	24,428,961.50	24,500,000.00	29,000,000.00	71,038.50+
12003001/22020213	Utilities/Services General	1,147,800.00	1,500,000.00		352,200.00+
12003001/22020219	Retreat General	50,285,000.00	50,500,000.00	60,000,000.00	215,000.00+
12003001/22020220	Forum of Clerks			5,000,000.00	
12003001/22020221	Conference of Speakers			10,000,000.00	
12003001/22020301	Office Stationeries/Computer Consumables	1,966,500.00	1,970,000.00	10,000,000.00	3,500.00+
12003001/22020305	Printing of Non Security Documents	3,312,500.00	3,400,000.00	10,000,000.00	87,500.00+
12003001/22020307	Drugs & Medical Supplies	360,000.00	400,000.00	5,000,000.00	40,000.00+
12003001/22020314	Printing/Publications General		100,000.00		100,000.00+
12003001/22020312	Office Expenses	10,625,100.00	10,800,000.00	15,000,000.00	174,900.00+
12003001/22020319	Printing of Calendar	7,105,000.00	7,200,000.00	30,000,000.00	95,000.00+
12003001/22020401	Main. of Motor Vehicles/Transport Equipment	756,900.00	800,000.00	5,000,000.00	43,100.00+
12003001/22020402	Maintenance of Office Furniture		100,000.00	5,000,000.00	100,000.00+
12003001/22020403	Maint of Office Building/Residential Qrts.		50,000.00	30,000,000.00	50,000.00+
12003001/22020405	Maintenance of Plants and Generators		100,000.00	1,000,000.00	100,000.00+
12003001/22020414	Maintenance of Office/Residential Buildings	12,233,950.00	12,500,000.00	20,000,000.00	266,050.00+
12003001/22020418	Maintenance of Speaker/Deputy Residence			10,000,000.00	
12003001/22020419	Maintenance of Speaker/Deputy Guest House			5,000,000.00	
12003001/22020420	Maint. of House of Assembly Guest House			15,000,000.00	
12003001/22020501	Local Training	7,110,000.00	7,200,000.00	10,000,000.00	90,000.00+
12003001/22020502	International Training			20,000,000.00	
12003001/22020511	Conferences and Forums General	14,411,000.00	14,500,000.00	15,000,000.00	89,000.00+
12003001/22020512	Seminars/Workshops/Inductions	767,500.00	800,000.00	2,500,000.00	32,500.00+
12003001/22020601	Security Services	3,278,500.00	3,280,000.00	5,000,000.00	1,500.00+
12003001/22020603	Residential Rent	32,504,807.50	32,600,000.00	45,000,000.00	95,192.50+
12003001/22020614	Other Services General	5,500,000.00	5,510,000.00	20,000,000.00	10,000.00+
12003001/22020710	Consultancy Services	700,000.00	710,000.00	15,000,000.00	10,000.00+
12003001/22020801	Motor Vehicle Fuel Cost	2,518,000.00	2,520,000.00	5,000,000.00	2,000.00+
12003001/22020906	Induction			1,000,000.00	
12003001/22021001	Entertainment & Hospitality	44,937,550.00	45,000,000.00	80,000,000.00	62,450.00+
12003001/22021003	Publicity & Advertisements/Awareness	2,811,000.00	3,000,000.00	10,000,000.00	189,000.00+
12003001/22021004	Medical Expenses		50,000.00	30,000,000.00	50,000.00+
12003001/22021081	Severance Gratuity			10,000,000.00	
12003001/22021106	Robes			29,000,000.00	
12003001/22021108	Principal Officers Up-keep	57,600,000.00	57,600,000.00	60,000,000.00	
12003001/22021109	Constituency allowance	8,126,201.88	8,200,000.00	20,000,000.00	73,798.12+
12003001/22020657	Committee Works General	529,034,000.00	529,034,000.00	530,000,000.00	
12003001/22021111	Hon Members Up-keep			21,000,000.00	
12003001/22021112	Recess Allowance	3,250,480.75	3,300,000.00	5,000,000.00	49,519.25+
12003001/22021113	Press And Goodwill Messages	4,250,000.00	4,260,000.00	10,000,000.00	10,000.00+
12003001/22021114	Establishment And Funding of Legislative Activities			10,000,000.00	





12003001/22021115	CPA activities		100,000.00	14,000,000.00	100,000.00+
12003001/22021204	Children and Youth Parliament	1,400,000.00	1,400,000.00	10,000,000.00	
12003001/22021239	House Services Committee			5,000,000.00	
12003001/22030114	Legal Fees	520,000.00	600,000.00	5,000,000.00	80,000.00+
12003001/22030115	Garzetting of House of Assembly Law			5,000,000.00	
12003001/22040109	Grant to Communities/NGO's		10,000.00	10,000,000.00	10,000.00+
806,383,451.63	TOTAL OVERHEAD COST	862,697,951.63	865,994,000.00	1,433,500,000.00	3,296,048.37+
1,005,046,962.37	TOTAL RECURRENT EXP	1,075,253,888.44	1,081,762,600.00	1,828,300,600.00	6,508,711.56+
12004001 - GOMBE STATE HOUSE OF ASSEMBLY SERVICE					
COMMISSION					
12004001/21010101	Basic Salary	16,841,263.50	16,842,000.00	20,000,000.00	736.50+
12004001/21010113	CRFC State Assembly Service Commission		1,000,000.00	28,000,000.00	1,000,000.00+
12004001/21010114	Consolidated Salaries	39,742,613.14	39,800,000.00	50,000,000.00	57,386.86+
12004001/21020108	Housing/Rent Allowance	1,525,634.16	1,600,000.00	3,500,000.00	74,365.84+
12004001/21020109	Transport Allowance	1,108,279.80	1,200,000.00	3,000,000.00	91,720.20+
12004001/21020111	Meal Subsidy	809,529.12	900,000.00	1,200,000.00	90,470.88+
12004001/21020110	Utility Allowance	809,529.12	900,000.00	1,200,000.00	90,470.88+
12004001/21020105	Legislative Aids				
12004001/21020112	Leave Allowance	1,684,127.34	1,734,136.00	3,034,136.00	50,008.66+
12004001/21020113	Domestic Staff Allowance		200,000.00	500,000.00	200,000.00+
12004001/21020102	Shift Allowance	100,952.10	150,000.00	150,000.00	49,047.90+
12004001/21020154	Wardrobe Allowance	9,738,000.00	9,800,000.00	34,000,000.00	62,000.00+
12004001/21020118	Other Allowances		100,000.00		100,000.00+
12004001/21020120	Legislative Allowance	3,902,756.40	3,902,800.00	3,801,800.00	43.60+
12004001/21020121	Peculiar Allowance		100,000.00	3,000,000.00	100,000.00+
26,731,158.60	Total Personnel Cost	76,262,684.68	78,228,936.00	151,385,936.00	1,966,251.32+
12004001/22020101 Local Travel and Transport - Training					
12004001/22020102	Local Travel and Transport - Others	3,240,000.00	3,250,000.00	3,000,000.00	10,000.00+
12004001/22020203	Internet Access Charges		10,000.00	1,000,000.00	10,000.00+
12004001/22020209	Utility Services	3,600.00	100,000.00	1,000,000.00	96,400.00+
12004001/22020301	Office Stationaries/Computer Consumables	92,050.00	300,000.00	1,500,000.00	207,950.00+
12004001/22020305	Printing of Non Security Documents		100,000.00		100,000.00+
12004001/22020306	Printing of Security Documents			2,000,000.00	
12004001/22020312	General Office Expenses	3,490,623.75	3,600,000.00	3,000,000.00	109,376.25+
12004001/22020401	Maint of Motor Vehicles/Transport Equipment	1,990,000.00	2,000,000.00	2,000,000.00	10,000.00+
12004001/22020402	Maintenance of office Furniture	69,500.00	100,000.00	1,000,000.00	30,500.00+
12004001/22020404	Maintenance of office/ IT Equipments	28,550.00	100,000.00	1,000,000.00	71,450.00+
12004001/22020405	Maintenance of Plants and Generators	339,800.00	400,000.00	2,000,000.00	60,200.00+
12004001/22020501	Local Training	3,890,000.00	3,900,000.00	5,000,000.00	10,000.00+
12004001/22020502	International Training				
12004001/22020511	Conference and Forums General				





12004001/22020512	Seminars/Workshops/Inductions								
12004001/22020602	Office Rent					200,000.00			65,000.00+
12004001/22020614	Other Services General		135,000.00						
12004001/22020615	Press and Goodwill								
12004001/22020657	Committee Works General								
12004001/22020709	Consultancy Services								
12004001/22021001	Entertainment & Hospitality		1,543,550.00			1,650,000.00		3,000,000.00	106,450.00+
12004001/22021003	Publicity & Advertisements/Awareness		25,000.00			100,000.00		1,000,000.00	75,000.00+
12004001/22021027	Board Allowance					99,000.00		3,000,000.00	99,000.00+
12004001/22021047	Inter-Gov. Relations & Conflict Management								
12004001/22040109	Grant to Communities/NGO's/Unions								
5,996,800.00	TOTAL OVERHEAD COST		17,147,673.75			18,409,000.00		32,500,000.00	1,261,326.25+
32,727,958.60	TOTAL RECURRENT EXP		93,410,358.43			96,637,936.00		183,885,936.00	3,227,577.57+
23001001 - MINISTRY OF INFORMATION AND CULTURE									
48,071,049.73	23001001/21010101	Basic Salary	68,644,685.38			68,800,000.00		82,000,000.00	155,314.62+
7,375,287.03	23001001/21020101	Housing/Rent Allowance	6,898,651.44			7,200,000.00		8,500,000.00	301,348.56+
4,508,905.53	23001001/21020102	Transport Allowance	4,257,461.58			4,300,000.00		4,600,000.00	42,538.42+
3,185,267.03	23001001/21020103	Meal Subsidy	3,014,050.91			3,017,000.00		3,500,000.00	2,949.09+
3,218,697.66	23001001/21020104	Utility Allowance	3,014,050.91			3,017,000.00		3,500,000.00	2,949.09+
67,035.11	23001001/21020105	Entertainment Allowance	24,169.60			24,200.00		30,40+	30.40+
5,287,629.30	23001001/21020202	Leave Allowance	6,864,468.33			7,000,000.00		9,300,000.00	135,531.67+
83,576.57	23001001/21020107	Domestic and Staff Allowance				50,000.00		1,550,000.00	50,000.00+
207,735.84	23001001/21020108	Shift Allowance	208,608.72			278,500.00		228,500.00	69,891.28+
1,770,206.96	23001001/21020115	Domestic and Staff Allowance (Directors)	1,025,475.26			1,100,000.00		74,524.74+	74,524.74+
	23001001/21020118	Other Allowances				55,000.00		555,000.00	55,000.00+
33,430.63	23001001/21020119	Personal Assistant							
16,715.31	23001001/21020123	Newspaper Allowance							
83,576.57	23001001/21020124	Vehicle Maintenance Allowance							
18,939.20	23001001/21020125	Contract Addition	32,467.20			32,500.00			32.80+
12,239,047.92	23001001/21020142	Weighting Allowance Non Shifting Staff	11,792,137.29			11,800,000.00			7,862.71+
224,591.99	23001001/21020145	Weighting & Shifting Allowance RATTAWU Workers	1,004,035.92			1,010,000.00			5,964.08+
86,391,692.38	Total Personnel Cost		106,780,262.54			107,684,200.00		113,733,500.00	903,937.46+
312,300.00	23001001/22020101	Local Transport & Travel-Training	809,000.00			900,000.00		1,500,000.00	91,000.00+
75,000.00	23001001/22020209	Local Transport & Travel-Others	196,160.00			200,000.00		2,000,000.00	3,840.00+
1,402,050.00	23001001/22020301	Utility Services	1,187,360.00			10,000.00		800,000.00	10,000.00+
441,300.00	23001001/22020303	Office Stationeries/Computer Consumables	573,100.00			1,200,000.00		2,000,000.00	12,640.00+
335,700.00	23001001/22020304	Newspapers				651,000.00		1,000,000.00	77,900.00+
	23001001/22020304	Magazines & Periodicals				50,000.00		5,000,000.00	50,000.00+
	23001001/22020305	Printing of Non security Documents	250,000.00			600,000.00		600,000.00	350,000.00+
	23001001/22020311	Photographic materials						500,000.00	





	23001001/22020312	Printing/Publications General	7,239,000.00	7,500,000.00	30,500,000.00	261,000.00+
	23001001/22020313	Accessories/Materials/Supplies General	266,000.00	500,000.00	500,000.00	234,000.00+
1,400,650.00	23001001/22020314	Office Expenses	759,980.10	800,000.00	2,500,000.00	40,019.90+
	23001001/22020320	Advocacy Visit/Sensitization	530,000.00	550,000.00	1,000,000.00	20,000.00+
1,789,000.00	23001001/22020334	Publications Posters Booklets & Portraits				
1,552,800.00	23001001/22020401	Maint of Motor Vehicles/Transport Equipment	1,282,800.00	1,300,000.00	2,000,000.00	17,200.00+
235,000.00	23001001/23020402	Maintenance of Office Furniture		10,000.00	600,000.00	10,000.00+
243,000.00	23001001/23020405	Maintenance of Plants/Generators		10,000.00	600,000.00	10,000.00+
	23001001/22020414	Other Maintenance Services	344,100.00	350,000.00	3,500,000.00	5,900.00+
	23001001/22020501	Local Training		100,000.00	1,000,000.00	100,000.00+
	23001001/22020614	Other Services General	638,860.00	700,000.00	1,500,000.00	61,140.00+
	23001001/22020630	Disease Control Programmes		100,000.00	100,000.00	100,000.00+
	23001001/22020643	Press and Goodwill		50,000.00	3,500,000.00	50,000.00+
	23001001/22020692	Awareness Creation on Malnutrition Problems in Nigeria				
	23001001/22020709	Planning and Research		300,000.00	1,000,000.00	300,000.00+
1,035,000.00	23001001/22020801	Motor Vehicle Fuel Cost	952,640.00	1,000,000.00	1,500,000.00	47,360.00+
400,900.00	23001001/22020803	Plant/Generator fuel Cost	253,000.00	300,000.00	700,000.00	47,000.00+
6,025,125.07	23001001/22021001	Entertainment & Hospitality	6,000,000.00	6,000,000.00	6,000,000.00	
9,016,000.00	23001001/22021003	Publicity & Advertisements/Awareness	18,847,000.00	18,915,005.00	107,000,000.00	68,005.00+
	23001001/22021008	Subscription to Professional Bodies	100,000.00	110,000.00		10,000.00+
	23001001/22021023	National council		10,000.00	1,500,000.00	10,000.00+
	23001001/22021056	Nutrition Intervention Activities		100,000.00	10,000,000.00	100,000.00+
295,200.00	23001001/22021175	Audio Visual Equipment				
	23001001/22021176	Jingles/Documents		100,000.00		100,000.00+
	23001001/22021178	Film Production		10,000.00		10,000.00+
	23001001/22021180	Subscription to Media Organisation			5,000,000.00	
73,100.00	23001001/22021189	Festivals of Arts/Crafts/Culture Others	7,000,000.00	7,000,000.00	17,000,000.00	
	23001001/22021224	Celebration of Workers & Other Days		10,000.00	2,000,000.00	10,000.00+
	23001001/22021260	Participation of National Langa by NCAC			500,000.00	
	23001001/22021261	Gombe State Festivals of Arts & Culture (GOFEST)			5,000,000.00	
3,995,000.00	23001001/22021346	Gombe Jewel Magazine				
1,500,000.00	23001001/22040109	Grant to Communities/NGO's	50,000.00	60,000.00	2,000,000.00	10,000.00+
30,127,125.07		TOTAL OVERHEAD COST	47,279,000.10	49,496,005.00	219,900,000.00	2,217,004.90+
116,518,817.45		TOTAL RECURRENT EXP	154,059,262.64	157,180,205.00	333,633,500.00	3,120,942.36+
		23004001 - GOMBE MEDIA CORPORATION				
77,446,166.11	23004001/21010101	Basic Salary	93,844,461.95	93,900,000.00	80,000,000.00	55,538.05+
11,734,622.97	23004001/21020101	Housing/Rent Allowance	11,131,193.41	11,182,000.00	12,982,000.00	50,806.59+
5,812,404.84	23004001/21020102	Transport Allowance	5,402,995.29	5,506,000.00	6,506,000.00	103,004.71+
3,611,310.18	23004001/21020103	Meal Subsidy	3,663,139.86	3,714,400.00	4,414,400.00	51,260.14+





3,944,551.25	23004001/21020104	Utility Allowance	3,663,139.86	3,714,400.00	4,414,400.00	51,260.14+
45,194.24	23004001/21020105	Entertainment Allowance	30,401.28	30,500.00	52,000.00	98.72+
7,744,618.00	23004001/21020106	Leave Allowance	9,384,446.43	9,400,000.00	10,000,000.00	15,553.57+
2,616,827.68	23004001/21020107	Domestic and Staff Allowance		48,000.00	3,048,000.00	48,000.00+
8,634,184.45	23004001/21020108	Shift Allowance	8,388,341.56	8,538,500.00	9,538,500.00	150,158.44+
	23004001/21020115	Domestic and Staff Allowance (Directors)	1,533,327.30	1,600,000.00		66,672.70+
	23004001/21020118	Other Allowance		179,700.00		179,700.00+
	23004001/21020129	Legislative Allowance			656,500.00	
1,743,460.89	23004001/21020142	Weighing Allowance Non Shifting Staff	1,185,379.91	1,200,000.00	2,080,200.00	14,620.09+
24,489,269.29	23004001/21020145	Weighing & Shifting Allowance (RATTAWU Workers)	23,485,545.71	23,500,000.00	26,391,000.00	14,454.29+
147,822,609.90	Total Personnel Cost		161,712,372.56	162,513,500.00	160,083,000.00	801,127.44+
2,950,600.00	23004001/22020102	Local Travel and Transport - Others	3,018,650.00	3,289,000.00	3,000,000.00	270,350.00+
840,450.00	23004001/22020301	Office Stationeries/Computer Consumables	1,877,750.00	1,880,000.00	1,500,000.00	2,250.00+
15,000.00	23004001/22020303	Newspapers	43,050.00	200,000.00	200,000.00	156,950.00+
158,000.00	23004001/22020305	Printing of Non Security Documents	233,728.74	350,000.00	250,000.00	116,271.26+
5,863,416.03	23004001/22020314	Office Expenses	5,121,519.42	5,131,000.00	5,000,000.00	9,480.58+
662,500.00	23004001/22020401	Maint of Motor Vehicles/Transport Equipment	773,000.00	800,000.00	1,500,000.00	27,000.00+
319,500.00	23004001/22020402	Maintenance of Office Furniture	804,650.00	1,000,000.00	1,000,000.00	195,350.00+
965,200.00	23004001/22020404	Maintenance of Office IT Equipment	1,161,000.00	1,170,000.00	1,000,000.00	9,000.00+
2,284,550.00	22004001/22020405	Maintenance of Plants/Generators	1,600,500.00	1,610,000.00	2,500,000.00	500.00+
2,421,350.00	23004001/22020406	Other Maintenance Services	1,568,300.00	1,570,000.00	2,000,000.00	1,700.00+
150,000.00	23004001/22020501	Local Training	718,700.00	800,000.00	2,500,000.00	81,300.00+
	23004001/22020601	Security Service	394,200.00	500,000.00	1,500,000.00	105,800.00+
	23004001/22020614	Other Services General	2,693,000.00	3,000,000.00		307,000.00+
	23004001/22020660	Jingles/Documents		100,000.00		100,000.00+
	23004001/22020713	Special Services	241,100.00	250,000.00		8,900.00+
1,315,600.00	23004001/22020801	Motor Vehicle Fuel Cost	2,245,500.00	2,250,000.00	2,000,000.00	4,500.00+
4,617,300.00	23004001/22020803	Plant/Generator Fuel Cost	5,194,700.00	5,200,000.00	15,000,000.00	5,300.00+
41,000.00	23004001/22021006	Postage & Courier Services	126,500.00	200,000.00	200,000.00	73,500.00+
	23004001/22021008	Subscription to Professional Bodies	225,000.00	250,000.00	250,000.00	25,000.00+
	23004001/22021028	Board Allowance	12,233,333.20	12,500,000.00	5,000,000.00	266,666.80+
436,000.00	23004001/22021174	Radio Communication			1,000,000.00	
630,000.00	23004001/22021175	Audio Visual Equipment			2,000,000.00	
4,499,700.00	23004001/22021176	Jingles & Production of documentary	2,015,030.00	2,100,000.00	2,000,000.00	84,970.00+
386,700.00	23004001/22021178	Annual Film Production	405,500.00	500,000.00	500,000.00	94,500.00+
29,656,866.03	TOTAL OVERHEAD COST		42,703,711.36	44,650,000.00	50,900,000.00	1,946,288.64+
177,479,475.93	TOTAL RECURRENT EXP		204,416,083.92	207,163,500.00	210,983,000.00	2,747,416.08+
	23055001 - GOMBE PRINTING AND PUBLISHING COMPANY					
2,458,554.10	23055001/21010101	Basic Salary	3,100,339.35	3,200,000.00	3,700,000.00	99,660.65+
299,649.80	23055001/21020101	Housing/Rent Allowance	265,098.05	350,000.00	350,000.00	84,901.95+
218,800.58	23055001/21020102	Transport Allowance	191,410.78	250,000.00	250,000.00	58,589.22+





164,725.82	23055001/21020103	Meal Subsidy	143,232.81	220,000.00	220,000.00	76,767.19+
164,725.82	23055001/21020104	Utility Allowance	143,232.81	200,000.00	200,000.00	56,767.19+
241,111.87	23055001/21020106	Leave Allowance	310,033.95	400,000.00	400,000.00	89,966.05+
25,225.68	23055001/21020108	Shift Allowance	25,225.68	30,000.00	30,000.00	4,774.32+
3,572,793.67	Total Personnel Cost		4,178,573.43	4,650,000.00	5,150,000.00	471,426.57+
153,000.00	23055001/22020102	Local Transport & Travel-Others	179,000.00	200,000.00	500,000.00	21,000.00+
167,000.00	23055001/22020301	Office Stationeries/Computer Consumables	187,000.00	200,000.00	600,000.00	13,000.00+
157,000.00	23055001/22020314	Office Expenses	98,000.00	100,000.00	500,000.00	2,000.00+
	23055001/22020403	Maint of Office Building/Residential Qrts.	15,000.00	15,000.00		
	23055001/22020405	Maintenance of Plants/Generators	10,000.00	10,000.00	500,000.00	10,000.00+
117,000.00	23055001/22020406	Other Maintenance Services	131,000.00	300,000.00	300,000.00	169,000.00+
	23055001/22020501	Local Training		50,000.00	1,000,000.00	50,000.00+
50,000.00	23055001/22020803	Plant/Generator Fuel Cost	10,000.00	10,000.00	400,000.00	10,000.00+
	23055001/22021003	Publicity & Advertisements		10,000.00	500,000.00	10,000.00+
	23055001/22021028	Board Members Allowance		100,000.00	2,000,000.00	100,000.00+
644,000.00	TOTAL OVERHEAD COST		610,000.00	995,000.00	6,300,000.00	385,000.00+
4,216,793.67	TOTAL RECURRENT EXP		4,788,573.43	5,645,000.00	11,450,000.00	856,426.57+
	25001001 - OFFICE OF THE HEAD OF CIVIL SERVICE					
156,005,327.28	25001001/21010101	Basic Salary	184,329,054.86	190,000,000.00	190,000,000.00	5,670,945.14+
42,493,209.90	25001001/21020101	Housing/Rent Allowance	35,899,054.67	49,530,000.00	49,530,000.00	13,630,945.33+
9,149,017.93	25001001/21020102	Transport Allowance	9,166,064.75	10,002,000.00	10,002,000.00	835,935.25+
6,184,815.22	25001001/21020103	Meal Subsidy	6,200,446.32	6,760,000.00	6,760,000.00	559,553.68+
14,607,937.72	25001001/21020104	Utility Allowance	12,477,130.88	14,378,000.00	17,878,000.00	1,900,869.12+
8,581,360.58	25001001/21020105	Entertainment Allowance	9,594,721.54	9,600,000.00	11,300,000.00	5,278.46+
15,595,660.70	25001001/21020106	Leave Allowance	18,432,906.44	18,433,000.00	17,000,000.00	93.56+
21,057,807.60	25001001/21020107	Domestic and Staff Allowance	15,766,232.88	15,827,000.00	9,000,000.00	60,767.12+
1,904,131.88	25001001/21020108	Shift Allowance	187,958.36	258,000.00	258,000.00	70,041.64+
2,994,888.24	25001001/21020110	Medical Allowance	1,458,461.55	1,496,000.00	2,196,000.00	37,538.45+
7,157,793.36	25001001/21020111	Hazard Allowance	2,916,923.10	2,992,000.00	4,392,000.00	75,076.90+
	25001001/21020115	Domestic Staff Allowance (Directors)	8,590,611.88	8,600,000.00	8,127,000.00	9,388.12+
	25001001/21020118	Other Allowances		324,600.00		324,600.00+
2,083,506.72	25001001/21020118	Robe Allowance	1,823,077.20	1,846,000.00	2,746,000.00	22,922.80+
7,019,268.30	25001001/21020119	Personal Assistant	5,255,410.92	5,300,000.00	9,265,000.00	44,589.08+
2,433,346.50	25001001/21020120	Journal Allowance	2,018,692.50	2,100,000.00	3,294,400.00	81,307.50+
	25001001/21020122	Furniture Allowance		100,000.00		100,000.00+
4,211,562.60	25001001/21020123	Newspaper Allowance	3,153,253.50	3,200,000.00	5,559,300.00	46,746.50+
21,057,807.60	25001001/21020124	Vehicle Maintenance Allowance	15,789,764.54	15,800,000.00	20,000,000.00	10,235.46+
1,909,722.81	25001001/21020126	Inducement Allowance	1,728,539.48	1,962,000.00	2,562,000.00	233,460.52+
1,825,010.07	25001001/21020128	Research Allowance	1,640,769.20	1,700,000.00	2,470,800.00	59,230.80+
	25001001/21020129	Legislative Allowance			794,400.00	
1,399.34	25001001/21020133	Examination Allowance				





699.67	25001001/21020135	Learned Society Teachers Allowance	55,992.00	56,000.00	1,200,000.00	8.00+
9,332.00	25001001/21020136	Fixed Allowance				
1,399.34	25001001/21020139	Hazard Allowance - Teachers				
4,198.03	25001001/21020140	Inducement Allowance - Teachers			2,400,000.00	
	25001001/21020126	Inducement /Stress Allowance				
326,541,209.51	Total Personnel Cost		336,485,066.57	360,264,600.00	376,734,900.00	23,779,533.43+
1,747,700.00	25001001/22020102	Local Travel and Transport - Others	1,527,760.00	1,600,000.00	3,000,000.00	72,240.00+
1,963,550.00	25001001/22020301	Office Stationaries/Computer Consumables	2,277,290.00	2,500,000.00	2,000,000.00	222,710.00+
	25001001/22020303	Newspapers	728,000.00	759,300.00		31,300.00+
	25001001/22020313	Accessories/Materials/Supplies General		100,000.00		100,000.00+
2,972,112.45	25001001/22020314	Office Expenses	3,668,820.00	3,670,000.00	3,000,000.00	1,180.00+
	25001001/22020325	ID Card And Accessories			1,000,000.00	
1,430,946.63	25001001/22020401	Maint of Motor Vehicles/Transport Equipment	2,280,510.00	2,300,000.00	2,000,000.00	19,490.00+
3,473,300.00	25001001/22020403	Maintenance of Institutional Building	1,827,650.00	2,000,000.00	5,000,000.00	172,350.00+
	25001001/22020404	Maintenance of Office / IT Equipments	740,900.00	800,000.00		59,100.00+
3,642,900.00	25001001/22020405	Maintenance of Plants and Generators	3,789,040.00	4,000,000.00	4,000,000.00	210,960.00+
1,550,200.00	25001001/22020414	Maintenance of computers/internet expansion			3,000,000.00	
3,000,000.00	25001001/22020433	Guest House/Residential Upkeep			3,000,000.00	
2,399,200.00	25001001/22020614	Local Training	1,300,000.00	1,310,000.00	5,000,000.00	10,000.00+
	25001001/22020619	Other Services General	2,972,850.00	3,000,000.00		27,150.00+
	25001001/22020656	Gombe State Management Information System	390,000.00	400,000.00	3,000,000.00	10,000.00+
	25001001/22020656	House/Guest/Office upkeep	2,990,000.00	3,000,000.00		10,000.00+
	25001001/22020714	Technical Committee		50,000.00		50,000.00+
4,891,744.00	25001001/22021001	Entertainment & Hospitality	4,867,180.00	4,900,000.00	5,000,000.00	32,820.00+
1,518,140.00	25001001/22021003	Publicity & Advertisements/Awareness	1,027,000.00	1,500,000.00	3,000,000.00	473,000.00+
	25001001/22021004	Medical Expenses		50,000.00	2,000,000.00	50,000.00+
	25001001/22021079	Furniture Allowance			70,000,000.00	
1,455,030.00	25001001/22021110	Committee Works General		100,000.00	10,000,000.00	100,000.00+
2,148,200.00	25001001/22021235	Meeting With Perm Secretaries & Federal Government Officials			3,000,000.00	
	25001001/22040109	Grant to Communities/NGO's		10,000.00	1,000,000.00	10,000.00+
32,193,023.08	TOTAL OVERHEAD COST		30,387,000.00	32,049,300.00	128,000,000.00	1,662,300.00+
358,734,232.59	TOTAL RECURRENT EXP		366,872,066.57	392,313,900.00	504,734,900.00	25,441,833.43+
	25005007 - SERVICE WELFARE DEPARTMENT					
	25005007/22010101	Basic Salary		1,000,000.00	1,000,000.00	1,000,000.00+
	25005007/22020101	Housing/Rent Allowance		500,000.00	500,000.00	500,000.00+
	25005007/22020102	Transport Allowance		500,000.00	500,000.00	500,000.00+
	25005007/22020103	Meal Subsidy		200,000.00	200,000.00	200,000.00+
	25005007/22020104	Utility Allowance		200,000.00	200,000.00	200,000.00+
	25005007/22020105	Entertainment Allowance			200,000.00	
	25005007/22020106	Leave Allowance		500,000.00	500,000.00	500,000.00+
	25005007/22020118	Other Allowances		200,000.00		200,000.00+





Total Personnel Cost		3,100,000.00	3,100,000.00	3,100,000.00	3,100,000.00	3,100,000.00+
25005007/22020101	Local Travel and Transport - Training		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+
25005007/22020102	Local Transport & Travel-Others		1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00+
25005007/22020203	Internet Access Charges		500,000.00	500,000.00	500,000.00	500,000.00+
25005007/22020209	Utilitie Services		200,000.00	200,000.00	200,000.00	200,000.00+
25005007/22020301	Office Stationeries/Computer Consumables		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+
25005007/22020304	Magazines & Periodicals		200,000.00	200,000.00	200,000.00	200,000.00+
25005007/22020305	Printing of Non security Documents		200,000.00	200,000.00	200,000.00	200,000.00+
25005007/22020306	Printing of Security Documents		400,000.00	400,000.00	400,000.00	400,000.00+
25005007/22020314	Printing/Publications General		400,000.00	400,000.00	400,000.00	400,000.00+
25005007/22020314	Office Expenses		1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00+
25005007/22020401	Maint of Motor Vehicles/Transport Equipment		1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00+
25005007/22020402	Maintenance of Office Furniture		600,000.00	600,000.00	600,000.00	600,000.00+
25005007/22020404	Maintenance of office/ IT Equipments		1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00+
25005007/22020405	Maintenance of Plants and Generators		100,000.00	100,000.00	100,000.00	100,000.00+
25005007/22020414	Maintenance of computers/internet expansion		800,000.00	800,000.00	800,000.00	800,000.00+
25005007/22020501	Local Training		500,000.00	500,000.00	500,000.00	500,000.00+
25005007/22020605	Cleaning & Fumigating Services		500,000.00	500,000.00	500,000.00	500,000.00+
25005007/22020638	Printing of Annual Report		400,000.00	400,000.00	400,000.00	400,000.00+
25005007/22020709	Planning and Research		500,000.00	500,000.00	500,000.00	500,000.00+
25005007/22020801	Motor Vehicle Fuel Cost		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+
25005007/22021001	Entertainment & Hospitality		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+
25005007/22021002	Honourarium & sitting Allowance		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+
25005007/22021003	Publicity & Advertisements/Awareness		300,000.00	300,000.00	300,000.00	300,000.00+
25005007/22021006	Postage & Courier Services		200,000.00	200,000.00	200,000.00	200,000.00+
25005007/22021016	Monitoring & Evaluation		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+
25005007/22021028	Board Allowance		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+
25005007/22021093	Project/Programme Monitoring and Evaluation		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+
25005007/22021301	Seminars and Workshops		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00+
TOTAL OVERHEAD COST			18,600,000.00	18,600,000.00	18,600,000.00	18,600,000.00+
TOTAL RECURRENT EXP			21,700,000.00	21,700,000.00	21,700,000.00	21,700,000.00+
40001001 - OFFICE OF THE STATE AUDITOR GENERAL						
83,564,382.47	40001001/21010101 Basic Salary	109,974,144.09	110,000,000.00	110,000,000.00	120,000,000.00	25,855.91+
5,428,234.80	40001001/21010103 Consolidated Revenue Fund Charges - Salaries	5,625,495.00	6,000,000.00	6,000,000.00	6,000,000.00	374,505.00+
12,186,939.94	40001001/21020101 Housing/Rent Allowance	12,006,237.31	12,100,000.00	12,100,000.00	15,000,000.00	93,762.69+
6,939,921.05	40001001/21020102 Transport Allowance	6,734,886.52	6,800,000.00	6,800,000.00	10,000,000.00	65,113.48+
4,810,006.57	40001001/21020103 Meal Subsidy	4,673,649.35	4,716,000.00	4,716,000.00	8,000,000.00	42,350.65+
4,810,006.57	40001001/21020104 Utility Allowance	4,673,649.35	4,816,000.00	4,816,000.00	8,000,000.00	142,350.65+
4,892.16	40001001/21020105 Entertainment Allowance	2,853.76	3,000.00	3,000.00	50,000.00	146.24+
8,356,437.93	40001001/21020106 Leave Allowance	10,997,414.46	11,029,000.00	11,029,000.00	12,329,000.00	31,585.54+





40001001/21020107	Domestic and Staff Allowance	18,000.00	508,000.00	18,000.00	18,000.00+
40001001/21020108	Shift Allowance	19,185.96	200,000.00	200,000.00	180,814.04+
40001001/21020111	Hazard Allowance	5,854.48	37,800.00	37,800.00	31,945.52+
40001001/21020115	Domestic Staff Allowance - Directors	252,031.98	260,000.00	260,000.00	7,968.02+
40001001/21020118	Other Allowances		256,000.00	256,000.00	256,000.00+
40001001/21020126	Inducement Allowance	95,300.00	1,000,000.00	1,000,000.00	95,300.00+
40001001/21020129	Legislative Allowance	212,000.00	200,000.00	200,000.00	212,000.00+
40001001/21020137	Audit Inducement Allowance	819,726.93	100,000.00	100,000.00	273.07+
40001001/21020143	Adjustment Allowance	70,253.64	75,600.00	75,600.00	246.36+
40001001/21020159	Stress & Strain Inducement Allowance	120,793.66	119,700.00	119,700.00	206.34+
40001001/21020160	CSC Inducement Allowance	155,976,176.49	181,620,100.00	157,554,600.00	1,578,423.51+
Total Personnel Cost		7,022,000.00	5,000,000.00	7,100,000.00	78,000.00+
40001001/22020102	Local Transport & Travel-Others	90,000.00	200,000.00	350,000.00	260,000.00+
40001001/22020209	Utilities Services	1,966,450.00	2,000,000.00	2,000,000.00	33,550.00+
40001001/22020301	Office Stationeries/Computer Consumables	1,485,000.00	1,500,000.00	1,500,000.00	15,000.00+
40001001/22020305	Printing of Non security Documents	10,789,000.00	11,100,000.00	11,100,000.00	311,000.00+
40001001/22020314	Office Expenses	20,000,000.00	20,000,000.00	20,000,000.00	100,000.00+
40001001/22020324	Printing of AG's Annual Report	1,480,134.50	1,500,000.00	1,500,000.00	19,865.50+
40001001/22020401	Maint of Motor Vehicles/Transport Equipment	316,000.00	2,000,000.00	400,000.00	84,000.00+
40001001/22020402	Maintenance of Office Furniture	1,000,000.00	3,000,000.00	1,000,000.00	
40001001/22020404	Maintenance of Offices IT Equipment	300,000.00	1,300,000.00	300,000.00	
40001001/22020405	Maintenance of Plants/Generators	4,735,000.00	4,900,000.00	4,900,000.00	165,000.00+
40001001/22020501	Local Training	2,893,500.00	3,000,000.00	3,000,000.00	106,500.00+
40001001/22020614	Other Services General		10,000.00	10,000.00	10,000.00+
40001001/22020630	Disease Control Programmes	199,000,000.00	199,100,000.00	199,100,000.00	100,000.00+
40001001/22020637	Audit Fees and Expenses	8,560,400.00	8,600,000.00	8,600,000.00	39,600.00+
40001001/22020669	Publication of AG's Annual Report	1,602,000.00	1,700,000.00	1,700,000.00	98,000.00+
40001001/22020709	Planning and Research	2,915,000.00	3,000,000.00	3,000,000.00	85,000.00+
40001001/22020728	SFTAS Compliance	877,819.28	900,000.00	900,000.00	22,180.72+
40001001/22020801	Motor Vehicle Fuel Cost	405,600.00	500,000.00	500,000.00	94,400.00+
40001001/22020803	Plant/Generator Fuel Cost		100,000.00	100,000.00	100,000.00+
40001001/22021006	Postage & Courier Services	2,000,000.00	2,000,000.00	2,000,000.00	
40001001/22021016	Monitoring & Evaluation	3,000,000.00	3,000,000.00	3,000,000.00	
40001001/22021023	National council		3,000,000.00	3,000,000.00	
40001001/22021060	HIV/AIDS Control Programme		2,000,000.00	2,000,000.00	
40001001/22021073	Preparation of Final Account	6,979,500.00	7,000,000.00	7,000,000.00	20,500.00+
40001001/22021078	Project Finance Monitoring Unit Expenses		5,000,000.00	5,000,000.00	
40001001/22021101	Computerisation of Activities		5,000,000.00	5,000,000.00	
TOTAL OVERHEAD COST		277,417,403.78	305,900,000.00	279,160,000.00	1,742,596.22+
TOTAL RECURRENT EXP		433,393,580.27	487,520,100.00	436,714,600.00	3,321,019.73+





47001001 - CIVIL SERVICE COMMISSION (CSC)									
16,983,171.72	47001001/21010101	Basic Salary	25,765,557.94	25,800,000.00	28,000,000.00				34,442.06+
19,542,785.10	47001001/21010103	Consolidated Revenue Fund Charges - Salaries	28,519,492.20	28,600,000.00	30,000,000.00				80,507.80+
2,146,437.31	47001001/21020101	Housing/Rent Allowance	2,078,649.10	2,100,000.00	4,000,000.00				21,350.90+
3,010,868.28	47001001/21020102	Transport Allowance	1,703,505.53	1,800,000.00	3,000,000.00				96,494.47+
1,317,526.73	47001001/21020103	Meal Subsidy	1,300,340.42	1,500,000.00	2,500,000.00				199,659.58+
1,347,241.86	47001001/21020104	Utility Allowance	1,300,340.42	1,500,000.00	2,500,000.00				199,659.58+
29,715.13	47001001/21020105	Entertainment Allowance							
1,687,637.26	47001001/21020106	Leave Allowance	2,576,555.82	2,600,000.00	3,500,000.00				23,444.18+
74,287.82	47001001/21020107	Domestic & Staff Allowance							
322,901.88	47001001/21020108	Shift Allowance	326,437.92	400,000.00	700,000.00				73,562.08+
24,762.61	47001001/21020119	Personal Assistant							
14,857.56	47001001/21020123	Newspaper Allowance							
74,287.82	47001001/21020124	Vehicle Maintenance Allowance							
8,663,053.49	47001001/21020126	C.S.C Inducement Allowance	7,409,299.21	7,410,000.00	7,000,000.00				700.79+
55,239,534.57	Total Personnel Cost		70,980,178.56	71,710,000.00	81,200,000.00				729,821.44+
889,300.00	47001001/22020102	Local Transport & Travel-Others		100,000.00	1,500,000.00				100,000.00+
1,243,400.00	47001001/22020301	Office Stationeries/Computer Consumables	1,255,600.00	1,300,000.00	4,000,000.00				44,400.00+
	47001001/22020305	Printing of Non security Documents	708,750.00	800,000.00	5,000,000.00				91,250.00+
	47001001/22020314	Printing/Publications General		100,000.00					100,000.00+
2,998,100.00	47001001/22020314	Office Expenses	6,745,700.00	6,800,000.00	4,000,000.00				54,300.00+
	47001001/22020331	Printing of Security Documents		100,000.00	5,000,000.00				100,000.00+
	47001001/22020344	Printing of Civil Service Guideline			4,500,000.00				
1,894,164.88	47001001/22020401	Maint. of Motor Vehicle/Transport Equipment	2,782,950.00	3,000,000.00	3,000,000.00				217,050.00+
1,298,571.98	47001001/22020402	Maintenance of Office Furniture	130,236.86	200,000.00	2,000,000.00				69,763.14+
	47001001/22020501	Local Training		50,000.00	1,000,000.00				50,000.00+
421,000.00	47001001/22020602	Office Rent							
	47001001/22020614	Other services General	1,040,050.00	1,100,000.00					59,950.00+
	47001001/22020627	Inspection Visits		100,000.00					100,000.00+
	47001001/22020710	Consultancy Services			1,500,000.00				
	47001001/22020712	Other Consultancy Service	160,000.00	200,000.00					40,000.00+
3,245,500.00	47001001/22021001	Entertainment & Hospitality	2,421,750.00	2,500,000.00	4,000,000.00				78,250.00+
	47001001/22021003	Publicity & Advertisements	70,000.00	100,000.00	2,000,000.00				30,000.00+
	47001001/22021011	Recruitment and Appointment (Service Wide)		100,000.00	2,000,000.00				100,000.00+
	47001001/22021023	National council		100,000.00	1,500,000.00				100,000.00+
	47001001/22021108	Visit/Activities of Federal Civil Service			1,500,000.00				
	47001001/22021301	Seminars and Workshops		50,000.00	1,000,000.00				50,000.00+
	47001001/22040109	Grant to Communities/NGO's		50,000.00	1,000,000.00				50,000.00+
11,990,036.86	TOTAL OVERHEAD COST		15,315,036.86	16,750,000.00	44,500,000.00				1,434,963.14+
67,229,571.43	TOTAL RECURRENT EXP		86,295,215.42	88,460,000.00	125,700,000.00				2,164,784.58+





48001001 - GOMBE STATE INDEPENDENT ELECTORAL COMMISSION						
3,475,500.29	48001001/21010101 Basic Salary	5,239,315.62	5,500,000.00	6,000,000.00	260,684.38+	
28,006,636.40	48001001/21010103 Consolidated Revenue Fund Charges - Salaries	45,395,977.20	45,500,000.00	24,000,000.00	104,022.80+	
427,878.01	48001001/21020101 Housing/Rent Allowance	424,026.06	445,500.00	520,500.00	21,473.94+	
341,909.14	48001001/21020102 Transport Allowance	335,892.72	700,000.00	700,000.00	364,107.28+	
263,407.27	48001001/21020103 Meal Subsidy	260,074.08	321,000.00	300,000.00	60,925.92+	
263,407.27	48001001/21020104 Utility Allowance	260,074.08	321,000.00	300,000.00	60,925.92+	
	48001001/21020105 Entertainment Allowance			250,000.00		
347,550.11	48001001/21020106 Leave Allowance	523,931.70	550,000.00	500,000.00	26,068.30+	
	48001001/21020107 Domestic Staff Allowance		55,900.00	100,000.00	55,900.00+	
50,451.36	48001001/21020108 Shift Allowance	50,451.36	101,000.00	100,000.00	50,548.64+	
	48001001/21020118 Other Allowances		50,000.00		50,000.00+	
	48001001/21020124 Vehicle Maintenance Allowance			100,000.00		
33,176,739.85	Total Personnel Cost	52,489,742.82	53,544,400.00	32,870,500.00	1,054,657.18+	
192,000.00	48001001/22020102 Local Transport & Travel-Others	2,948,500.00	3,200,000.00	1,000,000.00	251,500.00+	
84,800.00	48001001/22020203 Internet Access Charges		100,000.00	500,000.00	100,000.00+	
	48001001/22020209 Utilities- Services		50,000.00	50,000.00	50,000.00+	
316,150.00	48001001/22020301 Office Stationeries/Computer Consumables	276,800.00	300,000.00	1,000,000.00	23,200.00+	
847,350.00	48001001/22020314 Office Expenses	686,059.97	700,000.00	1,500,000.00	13,940.03+	
225,000.00	48001001/22020401 Maint of Motor Vehicles/Transport Equipment	410,400.00	500,000.00	1,000,000.00	89,600.00+	
5,200.00	48001001/22020402 Maintenance of Office Furniture		100,000.00	1,000,000.00	100,000.00+	
	48001001/22020403 Maint of Office Building/Residential Qrts.		100,000.00	1,000,000.00	100,000.00+	
	48001001/22020404 Maintenance of Office IT Equipment		100,000.00	1,000,000.00	100,000.00+	
	48001001/22020501 Local Training	400,000.00	500,000.00	500,000.00	100,000.00+	
	48001001/22020655 Coordination & Running of LGA Area Offices		100,000.00		100,000.00+	
	48001001/22020703 Legal Services	1,126,000.00	1,177,000.00	2,000,000.00	51,000.00+	
569,000.00	48001001/22020803 Plant/Generator Fuel Cost	551,500.00	650,000.00	2,000,000.00	98,500.00+	
512,500.00	48001001/22021001 Entertainment & Hospitality	889,400.00	900,000.00	500,000.00	10,600.00+	
25,000.00	48001001/22021003 Publicity & Advertisements		100,000.00	300,000.00	100,000.00+	
	48001001/22021240 Election Activities General		100,000.00	1,500,000.00	100,000.00+	
	48001001/22021241 Field Staff Allowance			2,500,000.00		
	48001001/22040109 Grant to Communities/NGO's		100,000.00	500,000.00	100,000.00+	
2,777,000.00	TOTAL OVERHEAD COST	7,288,659.97	8,777,000.00	17,850,000.00	1,488,340.03+	
33,176,739.85	TOTAL RECURRENT EXP	52,489,742.82	53,544,400.00	32,870,500.00	1,054,657.18+	
33,971,766.87	63001001 - OFFICE OF THE AUDITOR GENERAL - LG	41,891,244.82	41,946,000.00	47,800,000.00	54,755.18+	
	40002001/21020101 Basic Salary					





5,428,234.80	40002001/21020103	Consolidated Revenue Fund Charges - Salaries	5,625,495.00	5,800,000.00	7,700,000.00	174,505.00+
5,087,746.82	40002001/21020102	Housing/Rent Allowance	4,952,503.60	5,020,000.00	5,620,000.00	67,496.40+
2,570,014.31	40002001/21020109	Transport Allowance	2,435,487.91	2,450,000.00	2,850,000.00	14,512.09+
1,727,911.41	40002001/21020111	Meal Subsidy	1,637,601.08	1,640,000.00	1,920,000.00	2,398.92+
1,727,503.73	40002001/21020110	Utility Allowance	1,637,601.08	1,640,000.00	1,920,000.00	2,398.92+
4,484.48	40002001/21020105	Entertainment Allowance	5,299.84	6,000.00	540,000.00	700.16+
3,388,806.31	40002001/21020112	Leave Allowance	4,189,124.56	4,360,000.00	4,360,000.00	170,875.44+
	40002001/21020113	Domestic Staff Allowance		60,000.00		60,000.00+
50,451.36	40002001/21020114	Shift Allowance	50,451.36	55,500.00	55,500.00	5,048.64+
461,793.12	40002001/21020115	Domestic and Staff Allowance (Directors)	584,817.56	590,000.00	510,000.00	5,182.44+
	40002001/21020118	Other Allowances		40,000.00		40,000.00+
	40002001/21020119	Personal Assistant			400,000.00	
	40002001/21020123	Newspaper			220,000.00	
	40002001/21020126	Inducement Allowance		100,000.00		100,000.00+
353,208.37	40002001/21020137	Audit Inducement Allowance	371,385.88	380,000.00	1,000,000.00	8,614.12+
32,345.08	40002001/21020143	Adjustment Allowance				
54,804,266.66	Total Personnel Cost		63,381,012.69	64,087,500.00	74,895,500.00	706,487.31+
1,180,000.00	40002001/22020102	Local Transport & Travel-Others	2,402,000.00	2,500,000.00	3,000,000.00	98,000.00+
	40002001/22020200	Utilities Services	40,500.00	50,000.00	50,000.00	500.00+
3,222,200.00	40002001/22020301	Office Stationeries/Computer Consumables	4,911,950.00	5,000,000.00	3,500,000.00	88,050.00+
	40002001/22020303	Newspapers		70,000.00		70,000.00+
1,160,000.00	40002001/22020306	Printing of Security Documents	800,000.00	850,000.00	1,400,000.00	50,000.00+
2,488,500.00	40002001/22020314	Office Expenses	4,434,235.00	4,500,000.00	2,500,000.00	65,765.00+
1,936,274.25	40002001/22020401	Maint of Motor Vehicles/Transport Equipment	2,003,600.00	2,004,000.00	2,000,000.00	400.00+
1,128,000.00	40002001/22020402	Maintenance of Office Furniture	936,500.00	1,000,000.00	2,000,000.00	63,500.00+
2,500,000.00	40002001/22020501	Local Training	7,216,000.00	7,300,000.00	3,000,000.00	84,000.00+
	40002001/22020719	Audit Fees External		100,000.00	2,000,000.00	100,000.00+
2,000,000.00	40002001/22020638	Printing of Annual Report		100,000.00	2,000,000.00	100,000.00+
3,500,000.00	40002001/22020709	Planning and Research		50,000.00	1,000,000.00	50,000.00+
	40002001/22020719	Produce Division Services				
	40002001/22021003	Publicity & Advertisements/Awareness		200,000.00	200,000.00	200,000.00+
800,000.00	40002001/22021234	Annual Conferences		50,000.00	1,500,000.00	50,000.00+
19,914,974.25	TOTAL OVERHEAD COST		22,753,785.00	23,774,000.00	24,150,000.00	1,020,215.00+
74,719,240.91	TOTAL RECURRENT EXP		86,134,797.69	87,861,500.00	99,045,500.00	1,726,702.31+
	64001001 - LOCAL GOVERNMENT SERVICE COMMISSION					
7,963,521.18	64001001/21010101	Basic Salary	12,532,916.76	13,000,000.00	13,000,000.00	467,083.24+
11,041,107.50	64001001/21010103	Consolidated Revenue Fund Charges - Salaries	22,621,217.64	22,700,000.00	16,500,000.00	78,782.36+
982,642.13	64001001/21020101	Housing/Rent Allowance	978,591.84	2,000,000.00	2,000,000.00	1,021,408.16+
850,278.68	64001001/21020102	Transport Allowance	834,331.92	1,500,000.00	1,500,000.00	665,668.08+
663,573.87	64001001/21020103	Meal Subsidy	653,385.60	1,000,000.00	1,000,000.00	346,614.40+





663,573.87	64001001/21020104	Utility Allowance	653,385.60	1,000,000.00	1,000,000.00	346,614.40+
	64001001/21020105	Entertainment Allowance			70,000.00	
796,352.53	64001001/21020106	Leave Allowance	1,253,292.36	2,000,000.00	2,000,000.00	746,707.64+
	64001001/21020107	Domestic Staff Allowance		50,000.00	50,000.00	50,000.00+
	64001001/21020118	Other Allowances		70,000.00	70,000.00	70,000.00+
22,961,049.76	Total Personnel Cost		39,527,121.72	43,320,000.00	37,120,000.00	3,792,878.28+
	64001001/22020101	Local Transport & Travel-Training		100,000.00	2,500,000.00	100,000.00+
	64001001/22020102	Local Transport & Travel-Others		100,000.00	2,000,000.00	100,000.00+
	64001001/22020209	Utilities Services		100,000.00	100,000.00	100,000.00+
	64001001/22020301	Office Stationeries/Computer Consumables		500,000.00	500,000.00	500,000.00+
	64001001/22020305	Printing of Non Security Document		500,000.00	1,000,000.00	500,000.00+
	64001001/22020306	Printing of Security Documents		500,000.00	500,000.00	500,000.00+
	64001001/22020314	Office Expenses		50,000.00	2,000,000.00	50,000.00+
	64001001/22020401	Maint of Motor Vehicles/Transport Equipment		100,000.00	1,500,000.00	100,000.00+
	64001001/22020402	Maintenance of Office Furniture		50,000.00	1,000,000.00	50,000.00+
	64001001/22020404	Maintenance of Office IT Equipment		50,000.00	1,000,000.00	50,000.00+
	64001001/22020405	Maintenance of Plants/Generators		500,000.00	1,500,000.00	500,000.00+
	64001001/22020414	Maintenance of Computer/Internet Expansion		100,000.00	2,000,000.00	100,000.00+
	64001001/22020501	Local Training		50,000.00	1,000,000.00	50,000.00+
500,000.00	64001001/22021001	Entertainment & Hospitality		50,000.00	6,000,000.00	50,000.00+
	64001001/22021002	Honourarium & sitting Allowance		100,000.00	5,000,000.00	100,000.00+
	64001001/22021003	Publicity & Advertisements/Awareness		50,000.00	1,000,000.00	50,000.00+
500,000.00	TOTAL OVERHEAD COST		39,527,121.72	2,900,000.00	28,600,000.00	2,900,000.00+
23,461,049.76	TOTAL RECURRENT EXP		46,220,000.00	46,220,000.00	65,720,000.00	6,692,878.28+
	ECONOMIC SECTOR					
	15001001 - MINISTRY OF AGRICULTURE & ANIMAL HUSBANDRY					
334,740,799.33	15001001/21010101	Basic Salary	371,959,007.18	372,049,000.00	400,000,000.00	89,992.82+
8,944,858.50	15001001/21020101	Housing/ Rent Allowance	9,151,263.66	9,152,000.00	9,100,000.00	736.34+
5,828,201.16	15001001/21020102	Transport Allowance	5,969,927.04	6,000,000.00	5,500,000.00	30,072.96+
4,435,099.97	15001001/21020103	Meal Subsidy	4,550,740.83	4,700,000.00	4,500,000.00	149,259.17+
4,435,099.97	15001001/21020104	Utility Allowance	4,550,740.83	4,551,000.00	4,500,000.00	259.17+
15,433.60	15001001/21020105	Entertainment Allowance	14,094.08	14,100.00		5.92+
6,555,743.84	15001001/21020106	Leave Allowance	10,128,125.93	10,200,000.00	11,000,000.00	71,874.07+
	15001001/21020107	Domestic Staff Allowance		100,000.00	2,600,000.00	100,000.00+
14,645,014.81	15001001/21020108	Shift Allowance	14,513,072.83	15,000,000.00	15,000,000.00	486,927.17+
9,760,000.00	15001001/21020111	Hazard Allowance	10,095,000.00	10,100,000.00	11,000,000.00	5,000.00+
	15001001/21020115	Domestic Staff Allowance - Directors		60,000.00		381.82+
	15001001/21020118	Other Allowances	59,618.18	100,000.00	550,000.00	100,000.00+





19,632,422.33	15001001/21020131	Call Duty - Pharmacist/Lab Scientist	15,246,080.00	15,300,000.00	27,700,000.00	53,920.00+
21,811,040.00	15001001/21020132	Call Duty - Doctors	22,326,800.00	22,700,000.00	22,000,000.00	373,200.00+
39,156.09	15001001/21020142	Weighing Allowance Non Sshifting Staff				
35,222.33	15001001/21020143	Adjustment Allowance				
430,878,091.93	Total Personnel Cost		468,564,470.56	470,026,100.00	513,450,000.00	1,461,629.44+
2,863,500.00	15001001/22020101	Local Travel and Transport - Training	8,000.00	100,000.00	1,500,000.00	92,000.00+
5,478,000.00	15001001/22020102	Local Transport & Travel-Others	3,399,998.39	3,500,000.00	2,000,000.00	100,001.61+
18,000.00	15001001/22020105	Fertilizer Procurement Running Cost	2,500,000.00	2,600,000.00	20,000,000.00	100,000.00+
	15001001/22020203	Internet Access Charges	1,000,000.00	1,000,000.00		
	15001001/22020209	Utilities Services	66,800.00	100,000.00	100,000.00	33,200.00+
	15001001/22020210	Operational Running Cost				
575,300.00	15001001/22020301	Office Stationeries/Computer Consumables	746,200.00	800,000.00	5,000,000.00	53,800.00+
	15001001/22020309	Newspapers	100,000.00	150,000.00	50,000.00	50,000.00+
2,231,129.00	15001001/22020314	Office Expenses	2,283,050.00	2,284,000.00	1,500,000.00	950.00+
123,500.00	15001001/22020401	Maint of Motor Vehicles/Transport Equipment	646,300.00	1,000,000.00	2,000,000.00	353,700.00+
38,900.00	15001001/22020402	Maintenance of Office Furniture	77,400.00	500,000.00	1,000,000.00	422,600.00+
31,000.00	15001001/22020403	Maintenance of Institutional Building		100,000.00	2,000,000.00	100,000.00+
314,000.00	15001001/22020405	Maintenance of Plants/Generators	343,000.00	400,000.00	2,000,000.00	57,000.00+
25,000.00	15001001/22020406	Other Maintenance Services	9,879,200.00	9,900,000.00	5,000,000.00	20,800.00+
	15001001/22020501	Local Training		50,000.00	1,000,000.00	50,000.00+
	15001001/22020510	Other Trainings General		100,000.00	3,000,000.00	100,000.00+
	15001001/22020606	Tractor Hiring Services		50,000.00	5,000,000.00	50,000.00+
	15001001/22020607	Poultry Production			3,500,000.00	
	15001001/22020612	Poltry Production Services		10,000.00		10,000.00+
	15001001/22020614	Other Services General				
	15001001/22020630	Disease Control Programmes		10,000.00	500,000.00	10,000.00+
	15001001/22020681	CAADP Biennial Review Activities		10,000.00	1,500,000.00	10,000.00+
	15001001/22020687	Food and Nutrition Security				
	15001001/22020692	Awareness Creation on Malnutrition Problems in Nigeria				
	15001001/22020694	Climate Change Intervention Activities				
857,000.00	15001001/22020707	Agricultural Services	1,418,000.00	1,500,000.00	3,000,000.00	82,000.00+
286,000.00	15001001/22020709	Planning and Research	691,000.00	700,000.00	2,000,000.00	9,000.00+
688,000.00	15001001/22020710	Veterinary Services	1,429,500.00	1,500,000.00	2,000,000.00	70,500.00+
267,500.00	15001001/22020712	Livestock Service	178,000.00	200,000.00	1,000,000.00	22,000.00+
	15001001/22020717	Produce Division services		10,000.00	250,000.00	10,000.00+
7,750,000.00	15001001/22020729	Agrie Engineering Services	800,000.00	810,000.00	1,500,000.00	10,000.00+
241,100.00	15001001/22021001	Entertainment & Hospitality	7,867,000.00	7,900,000.00	6,000,000.00	33,000.00+
324,000.00	15001001/22021002	Honourarium & sitting Allowance	2,185,000.00	3,000,000.00	1,000,000.00	815,000.00+
	15001001/22021003	Publicity & Advertisements/Awareness	1,270,000.00	1,300,000.00	2,000,000.00	30,000.00+
	15001001/22021017	National/State Agricultural Show		50,000.00	1,000,000.00	50,000.00+
77,000.00	15001001/22021023	National council		50,000.00	3,000,000.00	50,000.00+





15001001/22021056	Nutrition Intervention Activities	1,865,000.00	2,000,000.00	10,000,000.00	135,000,000+
15001001/22021204	NYSC Corp Members Expenses	62,300.00	100,000.00	1,000,000.00	37,700,000+
15001001/22040109	Grant to Communities/NGO's		50,000.00	2,000,000.00	50,000,000+
22,188,929.00	TOTAL OVERHEAD COST	38,815,748.39	41,834,000.00	92,400,000.00	3,018,251.61+
453,067,020.93	TOTAL RECURRENT EXP	507,380,218.95	511,860,100.00	605,850,000.00	4,479,881.05+
15102001 - GOMBE STATE AGRIC DEVT PROG. (GSADP)					
130,413,409.21	Basic Salary	135,494,616.37	137,000,000.00	160,000,000.00	1,505,383.63+
5,293,841.19	Housing/ Rent Allowance	4,727,815.16	4,800,000.00	6,600,000.00	72,184.84+
2,694,024.01	Transport Allowance	2,431,435.36	2,500,000.00	3,400,000.00	68,564.64+
1,876,875.22	Meal Subsidy	1,693,977.98	1,771,000.00	2,271,000.00	77,022.02+
1,876,875.22	Utility Allowance	1,693,977.98	1,771,000.00	2,271,000.00	77,022.02+
22,364.16	Entertainment Allowance	22,247.68	23,000.00	30,000.00	752.32+
3,149,380.29	Leave Allowance	4,332,902.36	4,500,000.00	5,700,000.00	167,097.64+
	Domestic Staff Allowance		100,000.00	1,200,000.00	100,000,000+
7,813,465.47	Shift Allowance	7,096,883.01	7,100,000.00	8,600,000.00	3,116.99+
2,560,000.00	Hazard Allowance	2,350,000.00	2,400,000.00	2,800,000.00	50,000,000+
654,206.92	Domestic Staff Allowance - Directors	763,672.10	770,000.00		6,327.90+
	Other Allowances		10,000.00	380,000.00	10,000,000+
	Inducement Allowance		10,000.00	250,000.00	10,000,000+
3,309,760.00	Call Duty Pharmacy / Lab Scientist	3,265,720.00	3,300,000.00	3,200,000.00	34,280,000+
159,664,201.69	Total Personnel Cost	163,873,248.00	166,055,000.00	196,702,000.00	2,181,752.00+
390,500.00	Local Transport & Travel-Training	120,000.00	300,000.00	1,500,000.00	180,000,000+
267,400.00	Local Transport & Travel-Others	278,000.00	340,000.00	1,000,000.00	62,000,000+
431,000.00	Office Stationeries/Computer Consumables	460,000.00	470,000.00	500,000.00	10,000,000+
	Printing of Non Security Documents	71,000.00	80,000.00	250,000.00	9,000,000+
1,693,200.00	Office Expenses	1,684,100.00	1,700,000.00	2,000,000.00	15,900,000+
180,000.00	Maintenance of Office Furniture	210,000.00	220,000.00	1,000,000.00	10,000,000+
271,500.00	Maintenance of Office IT Equipment	28,000.00	30,000.00	350,000.00	2,000,000+
60,000.00	Maintenance of Plants/Generators	82,500.00	84,000.00	1,000,000.00	1,500,000+
994,300.00	Other Maintenance Services	757,500.00	800,000.00	1,000,000.00	42,500,000+
50,000.00	Maintenance of computers/internet expansion	336,600.00	420,000.00	1,000,000.00	83,400,000+
367,800.00	Local Training	875,300.00	1,000,000.00	2,000,000.00	124,700,000+
	Feed the Future Nigerias Rural Resilience Activity			10,000,000.00	
	Agricultural Services		1,000.00		1,000,000+
635,300.00	Motor Vehicle Fuel Cost	590,000.00	620,000.00	1,500,000.00	30,000,000+
295,400.00	Plant/Generator Fuel Cost	229,000.00	300,000.00	1,000,000.00	71,000,000+
322,500.00	Honourarium & sitting Allowance	336,000.00	340,000.00	500,000.00	4,000,000+
38,000.00	Publicity & Advertisements/Awareness		1,000.00	1,500,000.00	1,000,000+
5,996,900.00	TOTAL OVERHEAD COST	6,058,000.00	6,706,000.00	26,100,000.00	648,000,000+
165,661,101.69	TOTAL RECURRENT EXP	169,931,248.00	172,761,000.00	222,802,000.00	2,829,752.00+





15102002 - GOMBE STATE AGRICULTURAL SUPPLY COMPANY (GOSAC)						
15102002/21010101	Basic Salary	1,000,000.00			1,000,000.00	1,000,000.00+
15102002/21020101	Housing/Rent Allowance	500,000.00			500,000.00	500,000.00+
15102002/21020102	Transport Allowance	400,000.00			400,000.00	400,000.00+
15102002/21020103	Meal Subsidy	300,000.00			300,000.00	300,000.00+
15102002/21020104	Utility Allowance	100,000.00			100,000.00	100,000.00+
15102002/21020105	Entertainment Allowance	200,000.00			200,000.00	200,000.00+
15102002/21020106	Leave Allowance	200,000.00			200,000.00	200,000.00+
15102002/21020118	Other Allowances	200,000.00			200,000.00	200,000.00+
	Total Personnel Cost	2,700,000.00			2,700,000.00	2,700,000.00+
15102002/22020101	Local Travel and Transport - Training	500,000.00			500,000.00	500,000.00+
15102002/22020102	Local Travel and Transport - Others	500,000.00			500,000.00	500,000.00+
15102002/22020203	Internet Access Charges	1,000,000.00			1,000,000.00	1,000,000.00+
15102002/22020209	Utilities Services	200,000.00			200,000.00	200,000.00+
15102002/22020301	Office Stationeries/Computer Consumables	200,000.00			200,000.00	200,000.00+
15102002/22020304	Magazines & Periodicals	200,000.00			200,000.00	200,000.00+
15102002/22020305	Printing of Non security Documents	200,000.00			200,000.00	200,000.00+
15102002/22020306	Printing of Security Documents	400,000.00			400,000.00	400,000.00+
15102002/22020314	Printing/Publications General	400,000.00			400,000.00	400,000.00+
15102002/22020312	Office Expenses	200,000.00			200,000.00	200,000.00+
15102002/22020401	Maint of Motor Vehicles/Transport Equipment	500,000.00			500,000.00	500,000.00+
15102002/22020402	Maintenance of Office Furniture	800,000.00			800,000.00	800,000.00+
15102002/22020404	Maintenance of Office/ IT Equipments	1,200,000.00			1,200,000.00	1,200,000.00+
15102002/22020405	Maintenance of Plants and Generators	1,500,000.00			1,500,000.00	1,500,000.00+
15102002/22020411	Maintenance of Communication Equipments	800,000.00			800,000.00	800,000.00+
15102002/22020414	Maintenance of Computers/Internet expansion	500,000.00			500,000.00	500,000.00+
15102002/22020501	Local Training	200,000.00			200,000.00	200,000.00+
15102002/22020605	Cleaning & Fumigating Services	400,000.00			400,000.00	400,000.00+
15102002/22020638	Printing of Annual Report	500,000.00			500,000.00	500,000.00+
15102002/22020207	Planning and Research	200,000.00			200,000.00	200,000.00+
15102002/22020801	Motor Vehicle Fuel Cost	500,000.00			500,000.00	500,000.00+
15102002/22021001	Entertainment & Hospitality	500,000.00			500,000.00	500,000.00+
15102002/22021002	Honourarium & sitting Allowance	200,000.00			200,000.00	200,000.00+
15102002/22021003	Publicity & Advertisements/Awareness	200,000.00			200,000.00	200,000.00+
15102002/22021006	Postage & Courier Services	200,000.00			200,000.00	200,000.00+
15102002/22021028	Board Allowance	500,000.00			500,000.00	500,000.00+
15102002/22021093	Project/Programme Monitoring and Evaluation	500,000.00			500,000.00	500,000.00+
15102002/22021301	Seminars and Workshops	500,000.00			500,000.00	500,000.00+
	TOTAL OVERHEAD COST	12,900,000.00			13,300,000.00	12,900,000.00+
	TOTAL RECURRENT EXP	15,600,000.00			16,000,000.00	15,600,000.00+





532,900.00	20001001/22020406	Other Maintenance Services	223,500.00	230,000.00	1,000,000.00	6,500.00+
	20001001/22020411	Maintenance of Communication Equipments	800,000.00	805,000.00	1,000,000.00	5,000.00+
	20001001/22020501	Local Training	2,484,400.00	2,500,000.00	1,500,000.00	15,600.00+
	20001001/22020502	International Training		50,000.00	1,000,000.00	50,000.00+
1,115,000.00	20001001/22020605	Cleaning & Fumigation Services	740,000.00	750,000.00	1,000,000.00	10,000.00+
	20001001/22020614	Other Services General	7,940,000.00	7,950,000.00	3,600,000.00	10,000.00+
	20001001/22020630	Disease Control Programmes		10,000.00	500,000.00	10,000.00+
6,200,000.00	20001001/22020642	Bond Issuance Expenses		5,000.00	2,000,000.00	5,000.00+
	20001001/22020701	Financial Consulting	1,570,667,541.41	1,604,100,000.00	100,000.00	33,432,458.59+
	20001001/22020709	Planning and Research	35,700,000.00	35,900,000.00	1,500,000.00	200,000.00+
23,000,000.00	20001001/22020718	Consultancy Services	283,307,279.93	283,400,000.00	150,000,000.00	92,720.07+
282,800,000.00	20001001/22020728	SFT AS Compliance	751,140,000.00	757,000,000.00	15,000,000.00	5,860,000.00+
436,500.00	20001001/22020801	Motor Vehicle Fuel Cost	1,008,950.00	1,010,000.00	1,500,000.00	1,050.00+
1,962,270.09	20001001/22020803	Plant/Generator Fuel Cost	2,009,000.00	2,010,000.00	1,000,000.00	1,000.00+
	20001001/22020902	Insurance Premium (Service Wide)		100,000.00	1,000,000.00	100,000.00+
7,090,000.00	20001001/22021001	Entertainment and Hospitality	11,191,000.00	11,200,000.00	6,000,000.00	9,000.00+
	20001001/22021003	Publicity & Advertisements/Awareness	6,607,000.00	6,610,000.00	5,000,000.00	3,000.00+
	20001001/22021006	Postage & Courier Services		1,000.00	250,000.00	1,000.00+
	20001001/22021016	Serviceom		1,000.00	200,000.00	1,000.00+
	20001001/22021017	Anti-Corruption		1,000.00	1,000,000.00	1,000.00+
	20001001/22021093	Project/Programme Monitoring and Evaluation				
9,710,000.00	20001001/22021110	Committee Works General		10,000.00	5,000,000.00	10,000.00+
343,500.00	20001001/22021267	Central Store General Expenses				
	20001001/22040109	Grant to Communities/NGO's		1,000.00	1,000,000.00	1,000.00+
711,182,270.09	TOTAL OVERHEAD COST		2,975,615,146.67	3,016,241,000.00	539,550,000.00	40,625,853.33+
789,392,753.15	TOTAL RECURRENT EXP		3,065,139,129.72	3,106,061,000.00	638,750,000.00	40,921,870.28+
	20002001 - DEBT MANAGEMENT OFFICE					
	20002001/21010101	Basic Salary		1,000.00	1,000,000.00	1,000.00+
	20002001/21020101	Housing/Rent Allowance		1,000.00	400,000.00	1,000.00+
	20002001/21020102	Transport Allowance		1,000.00	400,000.00	1,000.00+
	20002001/21020103	Meal Subsidy		1,000.00	200,000.00	1,000.00+
	20002001/21020104	Utility Allowance		1,000.00	200,000.00	1,000.00+
	20002001/21020105	Entertainment Allowance			100,000.00	
	20002001/21020106	Leave Allowance		1,000.00	500,000.00	1,000.00+
	20002001/21020118	Other Allowances		1,000.00		1,000.00+
	Total Personnel Cost			7,000.00	2,800,000.00	7,000.00+
	20002001/22000000	Local Travel and Transport - Training		100,000.00	3,000,000.00	100,000.00+
	20002001/22020102	Local Travel and Transport - Others		1,000.00	1,000,000.00	1,000.00+





20002001/22020203	Internet Access Charges			1,000.00	3,000,000.00	1,000.00+	1,000.00+
20002001/22020208	Software Charges/Licenses Renewal			1,000.00	5,000,000.00	1,000.00+	1,000.00+
20002001/22020209	Utilities Services			1,000.00	300,000.00	1,000.00+	1,000.00+
20002001/22020301	Office Stationeries/Computer Consumables			1,000.00	1,100,000.00	1,000.00+	1,000.00+
20002001/22020304	Magazines & Periodicals			1,000.00	300,000.00	1,000.00+	1,000.00+
20002001/22020305	Printing of Non security Documents			1,000.00	300,000.00	1,000.00+	1,000.00+
20002001/22020306	Printing of Security Documents			1,000.00	400,000.00	1,000.00+	1,000.00+
20002001/22020312	Printing/Publication General			1,000.00		1,000.00+	1,000.00+
20002001/22020314	Office Expenses	300,000.00		300,000.00	1,500,000.00		
20002001/22020401	Maint of Motor Vehicles/Transport Equipment			1,000.00	2,000,000.00	1,000.00+	1,000.00+
20002001/22020402	Maintenance of Office Furniture			1,000.00	2,000,000.00	1,000.00+	1,000.00+
20002001/22020404	Maintenance of Office/IT Equipments	600,000.00		601,000.00	700,000.00	1,000.00+	1,000.00+
20002001/22020405	Maintenance of Plants and Generators			1,000.00	1,200,000.00	1,000.00+	1,000.00+
20002001/22020414	Maintenance of Communication Equipments			1,000.00	1,500,000.00	1,000.00+	1,000.00+
20002001/22020501	Local Training			1,000.00	1,000,000.00	1,000.00+	1,000.00+
20002001/22020605	Cleaning & Fumigating Services			1,000.00	1,200,000.00	1,000.00+	1,000.00+
20002001/22020638	Printing of Annual Report			1,000.00	500,000.00		
20002001/22020642	Bond Issuance Expenses			1,000.00	5,000,000.00	1,000.00+	1,000.00+
20002001/22020701	Financial Consulting			1,000.00	2,000,000.00	1,000.00+	1,000.00+
20002001/22020709	Planning and Research			1,000.00	1,500,000.00	1,000.00+	1,000.00+
20002001/22020710	Consultancy Services (Service Wide)	6,020,000.00		6,100,000.00	13,000,000.00	30,000.00+	100,000.00+
20002001/22020801	Motor Vehicle Fuel Cost			100,000.00	1,500,000.00	100,000.00+	100,000.00+
20002001/22021001	Entertainment & Hospitality	300,000.00		300,000.00	2,000,000.00		
20002001/22021002	Honourarium & sitting Allowance			1,000.00	1,000,000.00	1,000.00+	1,000.00+
20002001/22021003	Publicity & Advertisements/Awareness			1,000.00	500,000.00	1,000.00+	1,000.00+
20002001/22021006	Postage & Courier Services			1,000.00	200,000.00	1,000.00+	1,000.00+
20002001/22021028	Board Allowance			1,000.00	1,000,000.00	1,000.00+	1,000.00+
20002001/22021093	Project/Programme Monitoring and Evaluation			1,000.00	1,500,000.00	1,000.00+	1,000.00+
20002001/22021301	Seminars and Workshops			1,000.00	2,000,000.00	1,000.00+	1,000.00+
20002001/22021323	SFT AS Compliance			600,000.00	40,000,000.00	600,000.00+	600,000.00+
3,000.00	TOTAL OVERHEAD COST	7,250,000.00		8,125,000.00	99,200,000.00	875,000.00+	875,000.00+
3,000.00	TOTAL RECURRENT EXP	7,250,000.00		8,132,000.00	102,000,000.00	882,000.00+	882,000.00+
	20003001 - BUDGET PLANNING AND DEVELOPMENT PARTNERS COORDIN						
19,747,651.99	20003001/21010101	Basic Salary	26,114,035.63	26,200,000.00	29,000,000.00	85,964.37+	85,964.37+
2,723,323.80	20003001/21020101	Housing/Rent Allowance	2,733,315.65	2,800,000.00	2,800,000.00	66,684.35+	66,684.35+
1,677,426.98	20003001/21020102	Transport allowance	1,597,076.64	1,700,000.00	1,700,000.00	102,923.36+	102,923.36+
1,188,335.78	20003001/21020103	Meal Subsidy	1,130,752.72	1,200,000.00	1,200,000.00	69,247.28+	69,247.28+
1,188,335.78	20003001/21020104	Utility Allowance	1,130,752.72	1,200,000.00	1,200,000.00	69,247.28+	69,247.28+
11,880.96	20003001/21020105	Entertainment Allowance	12,113.92	13,000.00	11,000.00	886.08+	886.08+
1,815,245.95	20003001/21020106	Leave Allowance	2,611,403.20	2,800,000.00	2,800,000.00	188,596.80+	188,596.80+





50,074.32	20003001/21020108	Shift Allowance	100,688.96	100,700.00	100,000.00	100,000.00	11.04+
	20003001/21020111	Harzard Allowance		100,000.00	100,000.00	100,000.00	100,000.00+
461,793.12	20003001/21020115	Domestic and Staff Allowance (Directors)	644,435.74	949,999.00	200,000.00	305,563.26+	305,563.26+
85,549.16	20003001/21020116	Inducement Allowance	21,725.22	92,900.00	92,900.00	71,174.78+	71,174.78+
	20003001/21020118	Other Allowances		3,500.00		3,500.00+	3,500.00+
28,949,617.84	Total Personnel Cost		36,096,300.40	37,160,099.00	39,203,900.00	1,063,798.60+	1,063,798.60+
100,000.00	20003001/22020101	Local Travel and Transport - Training	1,333,600.00	1,400,000.00	2,000,000.00	66,400.00+	66,400.00+
1,490,535.00	20003001/22020102	Local Travels & Transport - Others	590,000.00	600,000.00	3,000,000.00	10,000.00+	10,000.00+
	20003001/22020103	International Transport and Travels - Training		100,000.00	2,000,000.00	100,000.00+	100,000.00+
	20003001/22020203	Internet Access Charges	240,000.00	300,000.00	3,000,000.00	60,000.00+	60,000.00+
5,000,000.00	20003001/22020208	Software Charges/Licence Renewal		100,000.00	11,000,000.00	100,000.00+	100,000.00+
45,000.00	20003001/22020209	Utilities/Services General	152,600.00	500,000.00	500,000.00	347,400.00+	347,400.00+
1,254,000.00	20003001/22020301	Office Stationaries/Computer Consumables	1,175,750.00	1,300,000.00	5,000,000.00	124,250.00+	124,250.00+
	20003001/22020308	Printing of Non security Document	338,000.00	348,801.00	1,200,000.00	10,801.00+	10,801.00+
	20003001/22020306	Printing of security Document		200,000.00	200,000.00	200,000.00+	200,000.00+
1,717,700.00	20008001/22020314	General Office Expenses	2,229,850.00	2,300,000.00	5,000,000.00	70,150.00+	70,150.00+
58,500.00	20003001/22020320	Advocacy Visit/Sensitization		100,000.00	2,000,000.00	100,000.00+	100,000.00+
	20003001/22020323	Printing/Publications General		10,000.00	500,000.00	10,000.00+	10,000.00+
325,900.00	20003001/22020401	Maintenance of Office Motor Vehicle & transport Equipment	369,400.00	400,000.00	2,000,000.00	30,600.00+	30,600.00+
438,300.00	20003001/22020402	Maintenance of Office Furniture	21,000.00	100,000.00	1,000,000.00	79,000.00+	79,000.00+
462,400.00	20008001/22020404	Maintenance of Office /IT Equipment	329,000.00	500,000.00	500,000.00	171,000.00+	171,000.00+
95,300.00	20003001/22020406	Other Maintenance Services	237,600.00	240,000.00		2,400.00+	2,400.00+
	20003001/22020414	Maintenance of Office/Residential Bldings		100,000.00	1,500,000.00	100,000.00+	100,000.00+
178,600.00	20003001/22020501	Local Training	714,000.00	720,000.00	3,000,000.00	6,000.00+	6,000.00+
	20003001/22020609	Nutrition Intervention		1,500,000.00	5,000,000.00	279,000.00+	279,000.00+
	20003001/22020614	Other Services General	6,000.00	50,000.00	100,000.00	44,000.00+	44,000.00+
5,025,000.00	20003001/22020630	Disease Control Programmes		250,000.00	250,000.00	250,000.00+	250,000.00+
	20003001/22020641	Preparation of Budget/MTEF/IPSAS (Ser. Wide)					
	20003001/22020686	GRID 3 Project					
	20003001/22020691	Improving Capacity to address Food Security Problems					
	20003001/22020692	Awareness Creation on Malnutrition Problems in Nigeria					
	20003001/22020693	Priority actions on Food and Nutrition Security Planning and Research					
	20008001/22020710	Other Consultancy Services	200,000.00	100,000.00	3,000,000.00	100,000.00+	100,000.00+
28,133,300.00	20003001/22020728	SFT AS Compliance	43,469,000.00	43,500,000.00	20,000,000.00	800,000.00+	800,000.00+
629,365.00	20003001/22020801	Motor Vehicle Fuel Cost	700,450.00	700,500.00	2,500,000.00	50.00+	50.00+
689,500.00	20003001/22020803	Plant & Generator Fuel Cost	1,016,800.00	1,100,000.00	2,500,000.00	83,200.00+	83,200.00+
507,000.00	20003001/22021001	Entertainment & Hospitality	592,650.00	593,000.00	2,000,000.00	350.00+	350.00+





161,000.00	20008001/22021003	Publicity & Advertisement/Awareness	222,000.00	500,000.00	1,500,000.00	278,000.00+
8,000.00	20003001/22021006	Postage & Courier services	17,500.00	500,000.00	500,000.00	482,500.00+
13,644,750.00	20003001/22021014	Annual Budget Expenses and Administration	19,325,868.75	19,400,000.00	20,000,000.00	74,131.25+
	20003001/22021023	National Economic Council Meeting	2,181,175.00	2,182,000.00		825.00+
245,000.00	20003001/22021093	Project Programme Monitoring and Evaluation	361,600.00	500,000.00	7,500,000.00	138,400.00+
	20003001/22021094	Coordination and Sourcing of Dev. Assistance	10,000,000.00	10,100,000.00	4,000,000.00	100,000.00+
	20003001/22021100	Gombe State MTSS GdP and GUG	4,416,200.00	4,500,000.00	2,000,000.00	83,800.00+
	20003001/22021110	Committee Work General		100,000.00	2,000,000.00	100,000.00+
100,000.00	20003001/22021290	State Com. on Food and Nutrition [SCFN]				
345,900.00	20003001/22021323	Expenses on Meetings with Dev. Partners				
673,600.00	20003001/22021323	National Economic Council Meeting			2,000,000.00	
600,000.00	20003001/22040109	Grant to Community and NGO		500,000.00	3,000,000.00	500,000.00+
61,928,650.00	TOTAL OVERHEAD COST		91,461,043.75	96,394,301.00	171,250,000.00	4,933,257.25+
90,878,267.84	TOTAL RECURRENT EXP		127,557,344.15	133,554,400.00	210,453,900.00	5,997,055.85+
		20007001 - OFFICE OF THE ACCOUNTANT GENERAL				
175,432,792.57	20007001/21010101	Basic Salary	213,642,895.50	214,000,000.00	240,000,000.00	357,104.50+
28,265,028.54	20007001/21020101	Housing/Rent Allowance	26,878,298.35	26,900,000.00	31,400,000.00	21,701.65+
12,283,637.17	20007001/21020102	Transport Allowance	12,012,668.37	12,100,000.00	18,700,000.00	87,331.63+
8,337,368.47	20007001/21020103	Meal Subsidy	8,161,520.54	8,300,000.00	9,300,000.00	138,479.46+
8,711,729.47	20007001/21020104	Utility Allowance	8,224,026.04	8,300,000.00	9,300,000.00	75,973.96+
428,465.96	20007001/21020105	Entertainment Allowance	155,550.88	160,000.00	400,000.00	4,449.12+
17,540,687.53	20007001/21020106	Leave Allowance	21,336,268.44	21,500,000.00	24,500,000.00	163,731.56+
935,902.56	20007001/21020107	Domestic Staff Allowance	156,263.76	200,000.00	4,600,000.00	43,736.24+
382,402.20	20007001/21020108	Shift Allowance	316,417.64	420,000.00	420,000.00	103,582.36+
8,600.48	20007001/21020111	Hazard Allowance	2,242.76	2,300.00	5,000.00	57.24+
3,540,413.92	20007001/21020115	Domestic Staff Allowance - Directors	4,806,946.06	4,850,000.00	500,000.00	43,053.94+
311,967.48	20007001/21020119	Personal Assistant	26,043.96	27,000.00	1,000,000.00	956.04+
	20007001/21020122	Furniture Allowance		100,000.00	3,000,000.00	100,000.00+
187,180.56	20007001/21020123	News Paper Allowance	31,252.74	31,500.00	1,000,000.00	247.26+
935,902.56	20007001/21020124	Vehicle Maintenance Allowance	156,263.76	157,000.00	5,000,000.00	736.24+
6,450.33	20007001/21020126	Inducement Allowance	37,708.68	540,000.00	540,000.00	502,291.32+
	20007001/21020129	Legislative Allowance				
15,516.37	20007001/21020118	Other Allowances	48,739.48	300,000.00	8,300,000.00	251,260.52+
5,076,900.80	20007001/21020169	Payroll Unit Inducement Allowance	3,669,859.72	3,700,000.00	6,300,000.00	30,140.28+
	20007001/21030105	Severance Gratuity		100,000.00	2,000,000.00	100,000.00+
262,400,946.97	Total Personnel Cost		299,662,966.68	301,687,800.00	366,265,000.00	2,024,833.32+
1,079,000.00	20007001/22020101	Local Transport & Travel-Training	5,947,000.00	6,000,000.00	20,000,000.00	53,000.00+
11,810,226.88	20007001/22020102	Local Transport & Travel-Others	23,077,957.98	23,100,000.00	10,000,000.00	22,042.02+
437,980,884.95	20007001/22020201	Electricity Charges	566,309,238.20	566,400,000.00	600,000,000.00	90,761.80+
	20007001/22020205	Water Rates	774,000.00	1,000,000.00	10,000,000.00	226,000.00+





20007001/22020209	Utilities/Services General		388,286.25	1,000,000.00	1,000,000.00	611,713.75+
20007001/22020301	Office Stationeries/Computer Consumables		15,646,900.00	15,700,000.00	20,000,000.00	53,100.00+
20007001/22020302	Books/Materials		4,373,000.00	4,400,000.00	1,000,000.00	27,000.00+
20007001/22020303	Newspapers			300,000.00	800,000.00	300,000.00+
20007001/22020304	Magazines & Periodicals			100,000.00	500,000.00	100,000.00+
20007001/22020306	Printing of Security Documents		6,802,300.00	6,802,400.00	5,000,000.00	100.00+
20007001/22020314	General Office Expenses		41,417,038.00	41,500,000.00	20,000,000.00	82,962.00+
20007001/22020401	Maint of Motor Vehicles/Transport Equipment		2,945,800.00	3,000,000.00	5,000,000.00	54,200.00+
20007001/22020402	Maintenance of Office Furniture			100,000.00	2,000,000.00	100,000.00+
20012001/22020403	Maintenance of Institutional Building		3,906,220.00	4,000,000.00	10,000,000.00	93,780.00+
20007001/22020404	Maintenance of office/ IT Equipments		7,986,500.00	8,100,000.00	5,000,000.00	113,500.00+
20007001/22020405	Maintenance of Plants/Generators		9,007,000.00	9,100,000.00	10,000,000.00	93,000.00+
20007001/22020411	Maintenance of Communication Equipments			2,000,000.00	2,000,000.00	
20007001/22020501	Local Training		18,217,600.00	18,300,000.00	10,000,000.00	82,400.00+
20007001/22020502	International Training		1,720,000.00	1,900,000.00	5,000,000.00	180,000.00+
20007001/22020602	Consultancy Services					
20007001/22020614	Other Services General		24,834,479.00	25,500,000.00	253,000,000.00	665,521.00+
20007001/22020701	Financial Consulting			100,000.00	5,000,000.00	100,000.00+
20007001/22020702	Information Technology Consulting			100,000.00	5,000,000.00	100,000.00+
20007001/22020712	Other Consultancy Services		30,378,657.61	30,380,000.00	80,000,000.00	1,342.39+
20007001/22020713	Planning and Research			200,000.00	1,000,000.00	200,000.00+
20007001/22020722	Waiver on Motor Vehicle				9,000,000.00	
20007001/22020723	Waiver on Assets			100,000.00		100,000.00+
20007001/22020901	Bank Charges(Other Than Interest)		189,541,965.93	190,000,000.00	50,000,000.00	458,034.07+
20007001/22020904	Other CRF Bank Charges			10,000.00	5,000,000.00	10,000.00+
20007001/22020905	Bond Issuance Expenses					
20007001/22021001	Entertainment & Hospitality		28,210,200.00	28,300,000.00	10,000,000.00	89,800.00+
20007001/22021006	Postage & Courier Services			100,000.00	5,000,000.00	100,000.00+
20007001/22021016	Monitoring & Evaluation			100,000.00	2,000,000.00	100,000.00+
20007001/22021073	Preparation of Final Account			100,000.00	5,000,000.00	100,000.00+
20007001/22021075	Computerisation of Treasury H/Qrts Software					
20007001/22021077	Refund General					
20007001/22021081	Severance Gratuity				2,000,000.00	
20007001/22021323	SFT AS Compliance			100,000.00	30,000,000.00	100,000.00+
20007001/22030103	Refurbishing Advances			100,000.00	2,000,000.00	100,000.00+
20007001/22030106	Motor Vehicle Advances			100,000.00	5,000,000.00	100,000.00+
20007001/22040109	Grant to Communities/NGO's			100,000.00	2,000,000.00	100,000.00+
549,013,097.12	TOTAL OVERHEAD COST		981,484,142.97	986,192,400.00	1,208,300,000.00	4,708,257.03+
811,414,044.09	TOTAL RECURRENT EXP		1,281,147,109.65	1,287,880,200.00	1,574,565,000.00	6,733,090.35+





	20008001 - BOARD OF INTERNAL REVENUE SERVICES							
36,056,084.27	20008001/21010101 Basic Salary	52,615,000.00	41,000,000.00					648.08+
	20008001/21000103 Consolidated Salaries	7,000,000.00	2,000,000.00					73,211.34+
5,221,352.11	20008001/21020101 Housing/Rent Allowance	5,880,000.00	5,400,000.00					1,864.56+
2,459,163.09	20008001/21020102 Transport Allowance	2,900,000.00	2,600,000.00					60,414.05+
1,686,898.60	20008001/21020103 Meal Subsidy	2,000,000.00	2,000,000.00					55,439.98+
1,686,898.58	20008001/21020104 Utility Allowance	2,900,000.00	2,000,000.00					52,813.06+
6,988.80	20008001/21020105 Entertainment Allowance	910,000.00						675.48+
3,397,364.51	20008001/21020106 Leave Allowance	5,348,800.00	4,448,800.00					87,364.84+
	20008001/21020107 Domestic and Staff Allowance	2,300,000.00	800,000.00					43,432.88+
151,354.08	20008001/21020108 Shift Allowance	151,400.00	151,400.00					10,556.62+
	20008001/21020114 Other Allowances	1,200,000.00	8,000,000.00					27,322.98+
4,195.04	20008001/21020126 Inducement Allowance	2,200.00						50.53+
50,670,299.08	Total Personnel Cost	83,207,400.00	68,400,200.00					413,794.40+
	20008001/22020101 Local Travel and Transport - Training							
3,777,705.00	20008001/22020102 Local Travel and Transport - Others	15,000,000.00	15,000,000.00					548,567.80+
	20008001/22020201 Electricity Charges							
1,641,300.00	20008001/22020203 Internet Access Charges	3,500,000.00	3,500,000.00					615,768.44+
	20008001/22020205 Water Rates							
	20008001/22020209 Utilities/Services General							
3,518,350.00	20008001/22020301 Office Stationeries/Computer Consumables	7,125,150.00	10,000,000.00					74,850.00+
	20008001/22020303 Newspaper							
	20008001/22020304 Magazines & Periodicals							
7,094,145.00	20008001/22020305 Printing of Non security Documents	5,100,000.00	10,000,000.00					56,750.00+
5,645,625.00	20008001/22020306 Printing of Security Documents	7,196,000.00	5,000,000.00					525.00+
	20008001/22020312 Printing/Publications General	13,600,000.00						16,429.00+
55,775,044.35	20003001/22020314 General Office Expenses	30,159,753.10	20,000,000.00					40,246.90+
4,250,000.00	20008001/22020319 Printing of Calendar		6,000,000.00					
5,016,471.70	20008001/22020401 Maint. of Motor Vehicles/Transport Equipment	14,160,000.00	4,500,000.00					4,116.23+
1,595,950.00	20008001/22020402 Maintenance of Office Furniture	200,000.00	3,000,000.00					101,000.00+
6,012,790.00	20008001/22020403 Maintenance of Institutional Building	560,000.00	1,500,000.00					13,000.00+
7,421,805.50	20003001/22020404 Maintenance of Office/ IT Equipments	2,250,000.00	3,500,000.00					84,414.00+
7,169,130.00	20008001/22020501 Local Training	11,020,000.00	10,000,000.00					25,924.00+
416,521,720.20	20003001/22020602 Consultancy services	437,860,000.00	470,000,000.00					6,789,420.91+
	20008001/22020608 Cost of Collection Service	609,227,091.78	40,000,000.00					1,772,908.22+
618,282,965.08	20008001/22020701 Financial Consulting	6,943,714.00	15,000,000.00					156,286.00+
262,000.00	20003001/22020703 Legal Services	1,000,000.00	5,000,000.00					877,300.00+
	20008001/22020728 SFT AS Compliance	2,700,000.00	5,000,000.00					92,500.00+
27,758,850.00	20008001/22021002 Honourarium & Sitting Allowance	14,100,000.00	32,000,000.00					16,600.00+
7,034,653.75	20003001/22021003 Publicity & Advertisements/Awareness	3,300,000.00	7,500,000.00					90,832.21+





1,650,000.00	20008001/22021028	Board Allowance	11,891,571.99	11,970,000.00	8,000,000.00	78,428.01+
32,648,816.96	20008001/22021029	Cost of Revenue Collection				
26,500.00	20008001/22021069	Revenue Recovery Tribunal	140,200.00	200,000.00	5,000,000.00	59,800.00+
1,213,103,822.54	TOTAL OVERHEAD COST		1,187,700,333.28	1,199,216,000.00	679,500,000.00	11,515,666.72+
1,263,774,121.62	TOTAL RECURRENT EXP		1,270,493,938.88	1,282,423,400.00	747,900,200.00	11,929,461.12+
22001001 - MINISTRY OF COM. INDUSTRY AND TOURISM						
35,871,660.63	22001001/21010101	Basic Salary	49,302,501.66	49,500,000.00	45,000,000.00	197,498.34+
5,164,597.29	22001001/21020101	Housing/Rent Allowance	5,262,235.88	5,500,000.00	5,500,000.00	237,764.12+
2,985,477.80	22001001/21020102	Transport Allowance	3,016,666.08	3,200,000.00	3,200,000.00	183,333.92+
2,083,284.18	22001001/21020103	Meal Subsidy	2,107,194.52	2,250,000.00	2,250,000.00	142,805.48+
2,083,284.18	22001001/21020104	Utility Allowance	2,107,194.52	2,250,000.00	2,250,000.00	142,805.48+
3,587,167.50	22001001/21020106	Leave Allowance	4,930,250.40	4,950,000.00	3,700,000.00	19,749.60+
525,896.36	22001001/21020108	Shift Duty	371,427.71	385,000.00	500,000.00	10,000.00+
39,951.83	22001001/21020111	Hazard Allowance		20,000.00	20,000.00	13,572.29+
47,958.08	22001001/21020118	Other Allowances	445,752.73	30,000.00	30,000.00	20,000.00+
24,389,277.85	22001001/21020159	Stress & Strain Inducement Allowance		595,500.00	435,500.00	30,000.00+
449,856.00	Total Personnel Cost		67,545,265.50	68,090,500.00	63,270,500.00	1,147,276.20+
174,953.00	22001001/22020102	Local Travel & Transport - Others	75,000.00	100,000.00	1,000,000.00	25,000.00+
638,250.00	22001001/22020103	International Transport and Travels - Training		90,000.00	500,000.00	90,000.00+
1,718,447.50	22001001/22020209	Utilities/Services General	195,150.00	200,000.00	400,000.00	4,850.00+
178,500.00	22001001/22020301	Office Stationeries/Computer Consumables	508,950.00	700,000.00	700,000.00	191,050.00+
213,000.00	22001001/22020312	General Office Expenses	1,688,200.00	1,700,000.00	2,000,000.00	11,800.00+
202,300.00	22001001/22020401	Maint of Motor Vehicles/Transport Equipment	282,000.00	500,000.00	500,000.00	218,000.00+
759,059.00	22001001/22020402	Maintenance of Office Furniture	101,350.00	200,000.00	500,000.00	98,650.00+
	22001001/22020404	Maintenance of Office IT Equipment	151,450.00	200,000.00	500,000.00	48,550.00+
	22001001/22020464	COMDEX Activities	600,000.00	600,000.00		
	22001001/22020501	Local Training		100,000.00	500,000.00	100,000.00+
	22001001/22020611	Support to Sporting Clubs		10,000.00	500,000.00	10,000.00+
	22001001/22020614	Other Services General	3,963,000.00	4,000,000.00	4,700,000.00	37,000.00+
	22001001/22020658	Celebration of Workers & Other Days		10,000.00	300,000.00	10,000.00+
	22001001/22020709	Planning and Research		10,000.00		10,000.00+
	22001001/22020713	Planning and Research		126,000.00	900,000.00	
	22001001/22020801	Motor Vehicle Fuel Cost	528,200.00	700,000.00	500,000.00	171,800.00+
	22001001/22021001	Entertainment & Hospitality	6,000,000.00	6,000,000.00	6,000,000.00	
	22001001/22021023	National council		10,000.00	1,000,000.00	10,000.00+
	22001001/22021041	Other Miscellaneous Expenses	478,500.00	500,000.00	500,000.00	21,500.00+
	22001001/22021053	Commerce/Industry Activities	2,018,708.80	2,100,000.00	6,800,000.00	81,291.20+
	22001001/22021054	Business/Commercial Promotion	2,070,132.97	2,070,140.00	4,000,000.00	7.03+





	22001001/22021070	Tender Board	60,000.00	160,000.00	200,000.00	100,000.00+
	22001001/22021093	Monitoring and Evaluation		100,000.00	500,000.00	100,000.00+
1,708,000.00	22001001/22021146	Commercial Activities And General Expense				
	22001001/22021148	Trade Fare Expenses		10,000.00	1,000,000.00	10,000.00+
249,000.00	22001001/22021149	Export Promotion Expense				
189,300.00	22001001/22021153	Industrial Promotion And Development				
522,500.00	22001001/22021155	Industrial Cluster Zone				
277,000.00	22001001/22021157	Manto Processing company				
1,091,500.00	22001001/22021193	Tourism Promotion		10,000.00	1,000,000.00	10,000.00+
	22001001/22040109	Grant to Communities/NGO's				
14,241,015.50	TOTAL OVERHEAD COST		18,846,641.77	20,206,140.00	34,500,000.00	1,359,498.23+
66,630,293.35	TOTAL RECURRENT EXP		86,389,865.27	88,896,640.00	97,770,500.00	2,506,774.73+
	22001018 - INVESTMENT & PROPERTY DEV. COMPANY					
25,765,459.87	22001018/21010101	Basic Salary		500,000.00	25,000,000.00	500,000.00+
6,852,228.20	22001018/21020101	Housing/Rent Allowance		100,000.00	9,300,000.00	100,000.00+
6,065,741.95	22001018/21020102	Transport Allowance		100,000.00	8,000,000.00	100,000.00+
2,590,241.83	22001018/21020103	Meal Subsidy		100,000.00	3,500,000.00	100,000.00+
2,678,448.27	22001018/21020104	Utility Allowance		100,000.00	3,000,000.00	100,000.00+
2,237,313.13	22001018/21020105	Entertainment Allowance				
2,189,114.45	22001018/21020106	Leave Allowance		100,000.00	4,000,000.00	100,000.00+
2,477,959.94	22001018/21020107	Domestic Staff Allowance		100,000.00	5,000,000.00	100,000.00+
6,537,345.45	22001018/21020110	Medical Allowance		100,000.00	5,000,000.00	100,000.00+
1,810,330.05	22001018/21020114	Other Allowances		200,000.00	3,000,000.00	200,000.00+
	22001018/21030105	Severance Gratuity		100,000.00	40,000,000.00	100,000.00+
59,204,183.14	Total Personnel Cost			1,500,000.00	105,800,000.00	1,500,000.00+
	22001018/22020709	Consultancy Services				
	22001018/22020901	Bank Charges (other than interest)		1,630,000.00	2,000,000.00	1,630,000.00+
	22001018/22021054	Business/Commercial Promotion		100,000.00	5,000,000.00	100,000.00+
	22001018/22021269	Board Allowance		100,000.00	5,000,000.00	100,000.00+
	TOTAL OVERHEAD COST			1,830,000.00	12,000,000.00	1,830,000.00+
59,204,183.14	TOTAL RECURRENT EXP			3,330,000.00	117,800,000.00	3,330,000.00+
	22001001 - GOMBE STATE INVESTMENT PROM. AGENCY					
	22018002/21010101	Basic Salary	26,849,789.24	27,000,000.00	500,000.00	150,210.76+
	22018002/21020101	Housing/Rent Allowance	7,936,763.15	8,000,000.00	800,000.00	63,236.85+
	22018002/21020102	Transport Allowance	7,916,483.94	8,000,000.00	600,000.00	83,516.06+
	22018002/21020103	Meal Subsidy	2,505,611.26	2,510,000.00	400,000.00	4,388.74+
	22018002/21020104	Utility Allowance	2,703,730.07	2,710,000.00	400,000.00	6,269.93+
	22018002/21020105	Entertainment Allowance	260,296.63	270,000.00		9,703.37+





	22018002/21020106	Leave Allowance				100,000.00	200,000.00	100,000.00+	100,000.00+
	22018002/21020113	Domestic Staff Allowance		2,404,673.98		2,450,000.00		2,450,000.00	45,326.02+
	22018002/21020115	Medical Allowance		7,616,483.93		7,700,000.00		7,700,000.00	83,516.07+
	22018002/21020118	Other Allowances		5,794,523.57		5,800,000.00	200,000.00	5,800,000.00	5,476.43+
	Total Personnel Cost			63,988,355.77		64,540,000.00	3,100,000.00	551,644.23+	
	22018002/22020101	Local Travel and Transport - Training				50,000.00	200,000.00	50,000.00+	50,000.00+
	22018002/22020102	Local Travel and Transport - Others				100,000.00	100,000.00	100,000.00+	100,000.00+
	22018002/22020203	Internet Access Charges				50,000.00	200,000.00	50,000.00+	50,000.00+
	22018002/22020209	Utilities Services				50,000.00	200,000.00	50,000.00+	50,000.00+
	22018002/22020301	Office Stationeries/Computer Consumables				50,000.00	200,000.00	50,000.00+	50,000.00+
	22018002/22020304	Magazines & Periodicals				50,000.00	250,000.00	50,000.00+	50,000.00+
	22018002/22020305	Printing of Non security Documents				50,000.00	250,000.00	50,000.00+	50,000.00+
	22018002/22020306	Printing of Security Documents				50,000.00	200,000.00	50,000.00+	50,000.00+
	22018002/22020312	Printing/Publications General				50,000.00	200,000.00	50,000.00+	50,000.00+
	22018002/22020314	General Office Expenses				100,000.00	500,000.00	100,000.00+	100,000.00+
	22018002/22020401	Maint of Motor Vehicles/Transport Equipment				50,000.00	200,000.00	50,000.00+	50,000.00+
	22018002/22020402	Maintenance of Office Furniture				50,000.00	300,000.00	50,000.00+	50,000.00+
	22018002/22020404	Maintenance of Office/ IT Equipments				50,000.00	500,000.00	50,000.00+	50,000.00+
	22018002/22020414	Maintenance of Plants and Generators				50,000.00	500,000.00	50,000.00+	50,000.00+
	22018002/22020411	Maintenance of Communication Equipment				50,000.00	500,000.00	50,000.00+	50,000.00+
	22018002/22020414	Maintenance of Computers/Internet expansion					300,000.00		
	22018002/22020501	Local Training				50,000.00	200,000.00	50,000.00+	50,000.00+
	22018002/22020605	Cleaning & Fumigating Services				50,000.00	200,000.00	50,000.00+	50,000.00+
	22018002/22021709	Planning and Research				100,000.00	500,000.00	100,000.00+	100,000.00+
	22018002/22020801	Motor Vehicle Fuel Cost				50,000.00	200,000.00	50,000.00+	50,000.00+
	22018002/22021001	Entertainment & Hospitality				100,000.00	500,000.00	100,000.00+	100,000.00+
	22018002/22021002	Honourarium & sitting Allowance				100,000.00	500,000.00	100,000.00+	100,000.00+
	22018002/22021003	Publicity & Advertisements/Awareness				50,000.00	300,000.00	50,000.00+	50,000.00+
	22018002/22021006	Postage & Courier Services				50,000.00	200,000.00	50,000.00+	50,000.00+
	22018002/22021028	Board Allowance				50,000.00	500,000.00	50,000.00+	50,000.00+
	22018002/22021054	Business/Commercial Promotion				50,000.00	500,000.00	50,000.00+	50,000.00+
	22018002/22021093	Monitoring and Evaluation				100,000.00	500,000.00	100,000.00+	100,000.00+
	22018002/22021301	Seminars/Workshops/Inductions				100,000.00	500,000.00	100,000.00+	100,000.00+
	TOTAL OVERHEAD COST			63,988,355.77		1,700,000.00	8,700,000.00	1,700,000.00+	
	TOTAL RECURRENT EXP					66,240,000.00	11,800,000.00	2,251,644.23+	
	22051001 - GOMBE STATE ENTERPRISE DEV. & PROM.								
	7,099,870.13	22051001/21010101	Basic Salary	9,340,015.83		9,400,000.00	10,300,000.00	59,984.17+	
	995,495.82	22051001/21020101	Housing/Rent Allowance	973,581.08		1,100,000.00	1,100,000.00	126,418.92+	
	619,939.32	22051001/21020102	Transport Allowance	603,687.22		800,000.00	800,000.00	196,312.78+	
	414,538.44	22051001/21020103	Meal Subsidy	403,776.64		460,000.00	500,000.00	56,223.36+	
	414,538.44	22051001/21020104	Utility Allowance	403,776.64		540,000.00	500,000.00	136,223.36+	





709,987.06	22051001/21020106	Leave Allowance	934,001.77	1,100,000.00	1,100,000.00	165,998.23+
10,254,369.21	Total Personnel Cost		12,658,839.18	13,400,000.00	14,300,000.00	741,160.82+
501,000.00	22051001/22020101	Local Travel and Transport - Training	61,500.00	500,000.00	1,500,000.00	438,500.00+
315,000.00	22051001/22020102	Local Travel and Transport - Others	407,500.00	500,000.00	1,500,000.00	92,500.00+
	22051001/22020203	Internet Access Charges		50,000.00	1,000,000.00	50,000.00+
35,801.06	22051001/22020209	Utilities Services	136,000.00	250,000.00	2,500,000.00	114,000.00+
	22051001/22020301	Office Stationeries/Computer Consumables				
692,011.31	22051001/22020314	Office Expenses	966,500.00	1,000,000.00	2,000,000.00	33,500.00+
45,000.00	22051001/22020401	Maint of Motor Vehicles/Transport Equipment		50,000.00	1,000,000.00	50,000.00+
72,500.00	22051001/22020402	Maintenance of office Furniture	205,000.00	300,000.00	1,000,000.00	95,000.00+
20,000.00	22051001/22020501	Local Training		50,000.00	2,000,000.00	50,000.00+
	22051001/22020509	Conference Attendance [TETFUND]	20,000.00	50,000.00		30,000.00+
	22051001/22020512	Seminars/Workshops/Inductions			5,000,000.00	
117,500.00	22051001/22020513	Meeting & Conferences			2,000,000.00	
	22051001/22020611	Skills Acquisition Centre		50,000.00	1,000,000.00	50,000.00+
	22051001/22020644	Investment Scheme			1,000,000.00	
	22051001/22020706	Surveying Services		50,000.00		50,000.00+
	22051001/22020710	Consultancy Services		50,000.00	1,500,000.00	50,000.00+
	22051001/22020801	Motor Vehicle Fuel Cost				
	22051001/22020803	Plant and Generator Fuel Cost				
	22051001/22021028	Board Allowance		50,000.00	3,000,000.00	50,000.00+
	22051001/22021054	Business/Commercial Promotion		10,000.00		10,000.00+
	22051001/22021091	Statistical investigation and Socio Eco. Survey			1,000,000.00	
	22051001/22021149	Layout Preparation			1,000,000.00	
	22051001/22040109	Grant to Communities/NGOs/Unions		50,000.00		50,000.00+
1,798,812.37	TOTAL OVERHEAD COST		1,796,500.00	3,010,000.00	25,750,000.00	1,213,500.00+
12,053,181.58	TOTAL RECURRENT EXP		14,455,339.18	16,410,000.00	40,050,000.00	1,954,660.82+
	22052001 - GMS MICRO SMALL MEDIUM ENT & M/F DEV AGENCY					
	22052002 - GOMBE REVENUE OPTIMISATION COMPANY					
	22052002/21010101	Basic Salary		10,000.00	100,000.00	10,000.00+
	22052002/21020101	Housing/Rent Allowance		100,000.00	100,000.00	100,000.00+
	22052002/21020102	Transport Allowance		100,000.00	100,000.00	100,000.00+
	22052002/21020103	Meal Subsidy		100,000.00	100,000.00	100,000.00+
	22052002/21020104	Utility Allowance		100,000.00	100,000.00	100,000.00+
	22052002/21020105	Entertainment Allowance			50,000.00	
	22052002/21020106	Leave Allowance		100,000.00	100,000.00	100,000.00+
	22052002/21020118	Other Allowances		50,000.00		50,000.00+
	Total Personnel Cost			560,000.00	650,000.00	560,000.00+





	22052002/22020101	Local Travel and Transport - Training		100,000.00	100,000.00	100,000.00+
	22052002/22020104	Local Travel and Transport - Others		100,000.00	100,000.00	100,000.00+
	22052002/22020312	Printing/Publication General		50,000.00	50,000.00	50,000.00+
	22052002/22020203	Internet Access Charges		100,000.00	100,000.00	100,000.00+
	22052002/22020209	Utilities Services		100,000.00	100,000.00	100,000.00+
	22052002/22020301	Office Stationeries/Computer Consumables		100,000.00	100,000.00	100,000.00+
	22052002/22020304	Magazines & Periodicals		300,000.00	300,000.00	300,000.00+
	22052002/22020305	Printing of Non security Documents		50,000.00	50,000.00	50,000.00+
	22052002/22020306	Printing of Security Documents		50,000.00	50,000.00	50,000.00+
	22052002/22020312	Printing/Publication General		50,000.00	50,000.00	50,000.00+
	22052002/22020401	Maint of Motor Vehicles/Transport Equipment		50,000.00	50,000.00	50,000.00+
	22052002/22020402	Maintenance of Office Furniture		50,000.00	50,000.00	50,000.00+
	22052002/22020404	Maintenance of Office/IT Equipments		50,000.00	50,000.00	50,000.00+
	22052002/22020405	Maintenance of Plants and Generators		50,000.00	50,000.00	50,000.00+
	22052002/22020414	Maintenance of Computers/Internet expansion		1,050,000.00	1,050,000.00	1,050,000.00+
	22052002/22020501	Local Training		100,000.00	100,000.00	100,000.00+
	22052002/22020605	Cleaning & Fumigating Services		50,000.00	50,000.00	50,000.00+
	22052002/22020638	Printing of Annual Report		50,000.00	50,000.00	50,000.00+
	22052002/22020709	Planning and Research		50,000.00	50,000.00	50,000.00+
	22052002/22020801	Motor Vehicle Fuel Cost		50,000.00	50,000.00	50,000.00+
	22052002/22021001	Entertainment & Hospitality		50,000.00	50,000.00	50,000.00+
	22052002/22021002	Honourarium & sitting Allowance		10,000.00	500,000.00	10,000.00+
	22052002/22021003	Publicity & Advertisements/Awareness		50,000.00	50,000.00	50,000.00+
	22052002/22021006	Postage & Courier Services		50,000.00	50,000.00	50,000.00+
	22052002/22021028	Board Allowance		100,000.00	3,000,000.00	100,000.00+
	22052002/22021093	Project/Programme Monitoring and Evaluation		50,000.00	50,000.00	50,000.00+
	22052002/22021301	Seminars and Workshops		50,000.00	50,000.00	50,000.00+
	TOTAL OVERHEAD COST			1,810,000.00	7,150,000.00	1,810,000.00+
	TOTAL RECURRENT EXP			1,810,000.00	7,150,000.00	1,810,000.00+
	28001001 - MINISTRY OF SCIENCE, TECH AND INNOVATION					
	22,628,103.75	28001001/21010101	Basic Salary	33,088,146.32	32,000,000.00	11,853.68+
	3,115,830.36	28001001/21020101	Housing/Rent Allowance	3,258,389.85	3,000,000.00	41,610.15+
	1,980,065.08	28001001/21020102	Transport Allowance	2,032,445.62	2,000,000.00	7,554.38+
	1,450,047.63	28001001/21020103	Meal Subsidy	1,487,861.35	1,400,000.00	12,138.65+
	1,450,047.63	28001001/21020104	Utility Allowance	1,487,861.35	1,400,000.00	12,138.65+
	22,364.16	28001001/21020118	Other Allowance	23,063.04	22,500.00	15,036.96+
	2,262,810.46	28001001/21020106	Leave Allowance	3,308,815.92	3,000,000.00	91,184.08+
		28001001/21020107	Domestic Staff Allowance		100,000.00	100,000.00+
	461,793.12	28001001/21020115	Domestic Staff Allowance -Directors	882,908.46	900,000.00	17,091.54+
	33,371,062.19	Total Personnel Cost	45,569,491.91	45,878,100.00	43,322,500.00	308,608.09+





652,000.00	28001001/22020102	Local Travel and Transport - Others	232,200.00	500,000.00	3,000,000.00	267,800.00+
259,800.00	28001001/22020203	Internet Access Charges	30,000.00	50,000.00	1,000,000.00	20,000.00+
47,000.00	28001001/22020209	Utility Services	21,200.00	50,000.00	50,000.00	28,800.00+
288,000.00	28001001/22020301	Office Stationeries Computer/Consumables	580,450.00	600,000.00	3,000,000.00	19,550.00+
1,474,550.00	28001001/22020314	General Office Expenses	2,495,950.00	2,500,000.00	1,000,000.00	4,050.00+
335,200.00	28001001/22020401	Maint of Motor Vehicle/Transport Equipment	261,200.00	500,000.00	500,000.00	238,800.00+
469,500.00	28001001/22020402	Maintenance of Office Furniture	10,000.00	10,000.00	500,000.00	10,000.00+
537,000.00	28001001/22020404	Maintenance of Office/IT Equipments	65,000.00	100,000.00	1,000,000.00	35,000.00+
	28001001/22020414	Maintenance of Office/Residential Bldings	1,732,400.00	2,000,000.00	2,000,000.00	267,600.00+
237,000.00	28001001/22020501	Local Training		50,000.00	1,000,000.00	50,000.00+
40,000.00	28001001/22020602	Consultancy Services		100,000.00	2,000,000.00	100,000.00+
	28001001/22020614	Other Services General	2,322,500.00	2,400,000.00	2,500,000.00	77,500.00+
	28001001/22020688	Enhancing Care Giving Capacity				
	28001001/22020692	Awareness Creation on Malnutrition Problems in Nigeria				
	28001001/22020702	Information Technology Consulting	2,220,000.00	2,259,400.00	9,000,000.00	39,400.00+
	28001001/22020706	Surveying Services	80,000.00	80,000.00		
54,750.00	28001001/22020709	Planning and Research		100,000.00	3,500,000.00	100,000.00+
142,500.00	28001001/22020801	Motor Vehicle Fuel Cost	500,000.00	500,000.00	500,000.00	
17,000.00	28001001/22020803	Piant Generator Fuel Cost	305,000.00	300,000.00	300,000.00	195,000.00+
8,387,000.00	28001001/22021001	Entertainment & Hospitality	7,000,000.00	7,000,000.00	6,000,000.00	
1,888,200.00	28001001/22021023	National Council	1,574,500.00	1,600,000.00	3,000,000.00	
	28001001/22021056	Nutrition Intervention Activities		100,000.00		
528,700.00	28001001/22021093	Project/Programme Monitoring and Evaluation		100,000.00	2,000,000.00	100,000.00+
3,550,500.00	28001001/22021213	State Information Communication Technology		100,000.00		
188,000.00	28001001/22021214	Science Research & Development				
60,000.00	28001001/22021286	Maint of Electrical Exam Centre (JAMB)				
341,500.00	28001001/22021301	Seminar and Workshops	230,400.00	300,000.00	2,000,000.00	69,600.00+
230,000.00	28001001/22021335	eHealth (Health ICT)				
150,000.00	28001001/22020000	Science Innovation and Technology Exhibition				
172,000.00	28001001/22060105	Nutrition Intervention Activities			10,000,000.00	
20,050,200.00	TOTAL OVERHEAD COST		19,650,800.00	21,399,400.00	51,350,000.00	1,748,600.00+
53,421,262.19	TOTAL RECURRENT EXP		65,220,291.91	67,277,500.00	94,672,500.00	2,057,208.09+
	28007001 - GOMBE STATE INFORMATION TECH DEVELOPMENT AGENCY					
	28007001/21010101	Basic Salary		500,000.00	500,000.00	500,000.00+
	28007001/21020101	Housing/Rent Allowance		400,000.00	400,000.00	400,000.00+
	28007001/21020102	Transport Allowance		200,000.00	200,000.00	200,000.00+
	28007001/21020103	Meal Subsidy		400,000.00	400,000.00	400,000.00+
	28007001/21020104	Utility Allowance		400,000.00	400,000.00	400,000.00+
	28007001/21020105	Entertainment Allowance			200,000.00	





28007001/21020106	Leave Allowance				1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00+
28007001/21020118	Other Allowances				200,000.00	200,000.00	200,000.00	200,000.00+
	Total Personnel Cost				3,300,000.00	3,300,000.00	3,300,000.00+	3,300,000.00+
28007001/22020101	Local Travel and Transport - Training				200,000.00	200,000.00	200,000.00	200,000.00+
28007001/22020102	Local Travel and Transport - Others				300,000.00	300,000.00	300,000.00	300,000.00+
28007001/22020203	Internet Access Charges				100,000.00	100,000.00	100,000.00	100,000.00+
28007001/22020209	Utility Services				200,000.00	200,000.00	200,000.00	200,000.00+
28007001/22020301	Office Stationaries/Computer Consumables				200,000.00	200,000.00	200,000.00	200,000.00+
28007001/22020304	Magazines & Periodicals				100,000.00	100,000.00	100,000.00	100,000.00+
28007001/22020305	Printing of Non security Documents				100,000.00	100,000.00	100,000.00	100,000.00+
28007001/22020306	Printing of Security Documents				200,000.00	200,000.00	200,000.00	200,000.00+
28007001/22020312	Printing/Publication General				200,000.00	200,000.00	200,000.00	200,000.00+
28007001/22020314	Office Expenses				100,000.00	100,000.00	100,000.00	100,000.00+
28007001/22020401	Maint of Motor Vehicles/Transport Equipment				200,000.00	200,000.00	200,000.00	200,000.00+
28007001/22020402	Maintenance of Office Furniture				500,000.00	500,000.00	500,000.00	500,000.00+
28007001/22020404	Maintenance of Office/ IT Equipments				200,000.00	200,000.00	200,000.00	200,000.00+
28007001/22020404	Maintenance of Plants and Generators				200,000.00	200,000.00	200,000.00	200,000.00+
28007001/22020414	Maintenance of Computers/Internet expansion				100,000.00	100,000.00	100,000.00	100,000.00+
28007001/22020501	Local Training				200,000.00	200,000.00	200,000.00	200,000.00+
28007001/22020605	Cleaning & Fumigating Services				100,000.00	100,000.00	100,000.00	100,000.00+
28007001/22020638	Printing of Annual Report				200,000.00	200,000.00	200,000.00	200,000.00+
28007001/22020709	Planning and Research				200,000.00	200,000.00	200,000.00	200,000.00+
28007001/22020801	Motor Vehicle Fuel Cost				200,000.00	200,000.00	200,000.00	200,000.00+
28007001/22021001	Entertainment & Hospitality				200,000.00	200,000.00	200,000.00	200,000.00+
28007001/22021002	Honourarium & sitting Allowance				200,000.00	200,000.00	200,000.00	200,000.00+
28007001/22021003	Publicity & Advertisements/Awareness				200,000.00	200,000.00	200,000.00	200,000.00+
28007001/22021006	Postage & Courier Services				200,000.00	200,000.00	200,000.00	200,000.00+
28007001/22021028	Board Allowance				200,000.00	200,000.00	200,000.00	200,000.00+
28007001/22021093	Project/Programme Monitoring and Evaluation				200,000.00	200,000.00	200,000.00	200,000.00+
28007001/22021301	Seminars and Workshops				200,000.00	200,000.00	200,000.00	200,000.00+
	TOTAL OVERHEAD COST				5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00+
	TOTAL RECURRENT EXP				8,300,000.00	8,300,000.00	8,300,000.00+	8,300,000.00+
	28002001 - MINISTRY OF ENERGY & MINERL RESOURCES							
13,821,024.06	31001001/21010101	Basic Salary	19,362,680.59		19,400,000.00	18,000,000.00	37,319.41+	
2,211,605.41	31001001/21020101	Housing/Rent Allowance	2,151,336.69		2,200,000.00	2,500,000.00	48,663.31+	
1,117,582.94	31001001/21020102	Transport Allowance	1,118,676.17		1,150,000.00	1,400,000.00	31,323.83+	
848,627.63	31001001/21020103	Meal Subsidy	802,888.34		1,000,000.00	1,000,000.00	197,111.66+	
848,627.63	31001001/21020104	Utility Allowance	733,343.57		750,000.00	1,000,000.00	16,656.43+	
4,892.16	31001001/21020118	Other Allowances	4,892.16		5,400.00	5,400.00	507.84+	





1,489,702.69	31001001/21020106	Leave Allowance	1,936,268.17	2,000,000.00	1,500,000.00	63,731.83+
	31001001/21020107	Domestic and Staff Allowance		28,000.00	508,000.00	28,000.00+
40,816.20	31001001/21020108	Shift Allowance	41,425.28	44,600.00	44,600.00	3,174.72+
	31001001/21020111	Hazard Allowance		50,000.00	50,000.00	50,000.00+
461,793.12	31001001/21020115	Domestic Staff Allowance - Directors	525,199.38	530,000.00		4,800.62+
20,844,671.84	Total Personnel Cost		26,676,710.35	27,158,000.00	26,008,000.00	481,289.65+
	31001001/22020101	Local Travel and Transport - Training		50,000.00	1,500,000.00	50,000.00+
	31001001/22020102	Local Travel and Transport - Others	1,400,000.00	1,400,000.00	1,000,000.00	
	31001001/22020203	Internet Access Charges		10,000.00	500,000.00	10,000.00+
	31001001/22020208	Software Charges/Licenses Renewal		10,000.00	500,000.00	10,000.00+
	31001001/22020209	Utilities Services General	47,150.00	50,000.00	50,000.00	2,850.00+
	31001001/22020210	Operational/Running Cost		50,000.00	6,000,000.00	50,000.00+
477,600.00	31001001/22020301	Office Stationaries/Computer Consumables	428,850.00	500,000.00	1,000,000.00	71,150.00+
9,000.00	31001001/22020305	Printing of Non security Documents	60,500.00	100,000.00	500,000.00	39,500.00+
1,615,700.00	31001001/22020314	General Office Expenses	1,466,000.00	1,500,000.00	2,000,000.00	34,000.00+
	31001001/22020325	Accessories/Materials/Supplies General		150,000.00	150,000.00	150,000.00+
979,700.00	31001001/22020401	Maint of Motor Vehicles/Transport Equipment	282,000.00	300,000.00	1,000,000.00	18,000.00+
60,000.00	31001001/22020402	Maintenance of Office Furniture		10,000.00	500,000.00	10,000.00+
77,800.00	31001001/22020403	Maintenance of Institutional Building	313,000.00	500,000.00	500,000.00	187,000.00+
19,000.00	28002001/22020404	Maintenance of Office/it Equipment	15,000.00	30,000.00	250,000.00	35,000.00+
410,000.00	31001001/22020405	Maintenance of Plants and Generators	652,000.00	700,000.00	1,000,000.00	48,000.00+
105,000.00	31001001/22020414	Maintenance of Communication Equipments	75,000.00	100,000.00	3,000,000.00	25,000.00+
51,000.00	31001001/22020501	Local Training		10,000.00	500,000.00	10,000.00+
	31001001/22020712	Other Consultancy Services	2,000,000.00	2,000,000.00	5,000,000.00	
	31001001/22020614	Other Services General	90,500.00	100,000.00	1,000,000.00	9,500.00+
	31001001/22020694	Climate Change Intervention Activities				
	31001001/22020706	Surveying Service	65,000.00	100,000.00	2,000,000.00	35,000.00+
4,800.00	31001001/22020709	Planning and Research		50,000.00	2,500,000.00	50,000.00+
440,000.00	31001001/22020801	Motor Vehicle Fuel Cost	810,000.00	1,000,000.00	1,000,000.00	190,000.00+
2,250,000.00	31001001/22021001	Entertainment & Hospitality	5,000,000.00	5,050,000.00	6,000,000.00	50,000.00+
	31001001/22021003	Publicity & Advertisements/Awareness	105,000.00	500,000.00	500,000.00	395,000.00+
112,000.00	31001001/22021017	Contingencies		10,000.00	500,000.00	10,000.00+
451,000.00	31001001/22021023	National council		50,000.00	2,000,000.00	50,000.00+
	31001001/22021028	Board Allowance		50,000.00	1,000,000.00	50,000.00+
	31001001/22021093	Monitoring and Evaluation		50,000.00	2,000,000.00	50,000.00+
374,000.00	31001001/22021158	Business/Commercial Promotion	3,285,500.00	50,000.00	2,000,000.00	50,000.00+
5,248,100.00	31001001/22021211	Solid Mineral Promotion		3,380,000.00	10,200,000.00	94,500.00+
127,800.00	31001001/22021337	Conventional Energy Promotion/Solution				
	31001001/22040109	Grant to Communities/NGOS		50,000.00	1,000,000.00	50,000.00+
12,812,500.00	TOTAL OVERHEAD COST		16,095,500.00	17,880,000.00	54,650,000.00	1,784,500.00+
33,657,171.84	TOTAL RECURRENT EXP		42,772,210.35	45,038,000.00	80,658,000.00	2,265,789.65+





	31001002 - GOMBE STATE ENERGY AND MINERALS DEVELOPMENT AGENCY					
	31001002/21010101 Basic Salary	200,000.00			200,000.00	200,000.00+
	31001002/21020101 Housing/Rent Allowance	200,000.00			200,000.00	200,000.00+
	31001002/21020103 Transport Allowance	200,000.00			200,000.00	200,000.00+
	31001002/21020103 Meal Subsidy	100,000.00			100,000.00	100,000.00+
	31001002/21020104 Utility Allowance	100,000.00			100,000.00	100,000.00+
	31001002/21020105 Entertainment Allowance	100,000.00			100,000.00	100,000.00+
	31001002/21020106 Leave Allowance	100,000.00			100,000.00	100,000.00+
	31001002/21020118 Other Allowances	200,000.00			200,000.00	200,000.00+
	Total Personnel Cost	1,100,000.00			1,100,000.00	1,100,000.00+
	31001002/22020101 Local Travel and Transport - Training	200,000.00			200,000.00	200,000.00+
	31001002/22020102 Local Travel and Transport - Others	200,000.00			200,000.00	200,000.00+
	31001002/22020203 Internet Access Charges	200,000.00			200,000.00	200,000.00+
	31001002/22020209 Utility Services	100,000.00			100,000.00	100,000.00+
	31001002/22020301 Office Stationeries/Computer Consumables	100,000.00			100,000.00	100,000.00+
	31001002/22020304 Magazines & Periodicals	200,000.00			200,000.00	200,000.00+
	31001002/22020305 Printing of Non security Documents	100,000.00			100,000.00	100,000.00+
	31001002/22020306 Printing of Security Documents	200,000.00			200,000.00	200,000.00+
	31001002/22020312 Printing/Publication General	200,000.00			200,000.00	200,000.00+
	31001002/22020314 Office Expenses	100,000.00			100,000.00	100,000.00+
	31001002/22020401 Maint of Motor Vehicles/Transport Equipment	100,000.00			100,000.00	100,000.00+
	31001002/22020402 Maintenance of Office Furniture	100,000.00			100,000.00	100,000.00+
	31001002/22020404 Maintenance of Office/ IT Equipments	100,000.00			100,000.00	100,000.00+
	31001002/22020405 Maintenance of Plants and Generators	100,000.00			100,000.00	100,000.00+
	31001002/22020414 Maintenance of Computers/Internet expansion	100,000.00			100,000.00	100,000.00+
	31001002/22020501 Local Training	200,000.00			200,000.00	200,000.00+
	31001002/22020605 Cleaning & Fumigating Services	200,000.00			200,000.00	200,000.00+
	31001002/22020638 Printing of Annual Report	200,000.00			200,000.00	200,000.00+
	31001002/22020709 Planning and Research	100,000.00			100,000.00	100,000.00+
	31001002/22020801 Motor Vehicle Fuel Cost	100,000.00			100,000.00	100,000.00+
	31001002/22021001 Entertainment & Hospitality	200,000.00			200,000.00	200,000.00+
	31001002/22021002 Honourarium & sitting Allowance	200,000.00			200,000.00	200,000.00+
	31001002/22021003 Publicity & Advertisements/Awareness	150,000.00			150,000.00	150,000.00+
	31001002/22021006 Postage & Courier Services	200,000.00			200,000.00	200,000.00+
	31001002/22021028 Board Allowance	500,000.00			500,000.00	500,000.00+
	31001002/22021093 Project/Programme Monitoring and Evaluation	200,000.00			200,000.00	200,000.00+
	31001002/22021301 Seminars and Workshops	300,000.00			300,000.00	300,000.00+





TOTAL OVERHEAD COST		4,450,000.00	4,450,000.00	4,450,000.00+
TOTAL RECURRENT EXP		5,550,000.00	5,550,000.00	5,550,000.00+
34001001 - MINISTRY OF WORKS & TRANSPORT				
82,811,259.32	34001001/21010101 Basic Salary	129,014,706.76	80,000,000.00	85,293.24+
11,096,447.79	34001001/21020101 Housing/Rent Allowance	11,946,947.08	8,000,000.00	53,052.92+
7,821,958.08	34001001/21020102 Transport Allowance	8,519,056.76	5,300,000.00	180,943.24+
5,576,177.00	34001001/21020103 Meal Subsidy	6,070,828.20	4,000,000.00	129,171.80+
5,576,177.00	34001001/21020104 Utility Allowance	6,070,828.20	4,000,000.00	129,171.80+
	34001001/21020118 Other Allowances		50,000.00	50,000.00+
8,256,784.57	34001001/21020106 Leave Allowance	12,902,272.35	7,000,000.00	97,727.65+
	34001001/21020107 Domestic Staff Allowance		50,000.00	50,000.00+
436,378.53	34001001/21020108 Shift Allowance	443,671.70	487,500.00	13,828.30+
	34001001/21020111 Hazard Allowance	40,441.16	50,000.00	9,558.84+
	34001001/21020115 Domestic and Staff Allowance (Directors)	59,618.18	1,000,000.00	381.82+
	34001001/21020126 Inducement Allowance	40,848.84	41,000.00	151.16+
	34001001/21020130 Fire Service Hazard Allowance	3,421.58	4,000.00	578.42+
121,575,182.29	Total Personnel Cost	175,112,640.81	109,887,500.00	799,859.19+
1,089,000.00	34001001/22020102 Local Transport & Travel-Others	3,257,000.00	1,600,000.00	943,000.00+
108,300.00	34001001/22020209 Utility Services	129,130.00	200,000.00	70,870.00+
347,100.00	34001001/22020301 Office Stationeries/Computer Consumables	753,900.00	600,000.00	6,100.00+
	34001001/22020308 Instrument of drawing		100,000.00	100,000.00+
4,200,370.00	34001001/22020314 General Office Expenses	3,509,000.00	4,500,000.00	
184,200.00	34001001/22020322 Electric Supply and Installation			
120,000.00	34001001/22020401 Maint of Motor Vehicles/Transport Equipment	25,000.00	200,000.00	175,000.00+
24,000.00	34001001/22020402 Maintenance of Office Furniture	96,000.00	100,000.00	4,000.00+
59,350.00	34001001/22020405 Maintenance of Plants & Generators	121,750.00	200,000.00	78,250.00+
	34001001/22020406 Other Maintenance Services	89,000.00	100,000.00	11,000.00+
	34001001/22020410 Maintenance of Street Lightings		1,500,000.00	100,000.00+
	34001001/22020465 Township Road Marping/Signage		10,000.00	10,000.00+
188,000.00	34001001/22020501 Local Training		10,000.00	10,000.00+
	34001001/22020801 Motor Vehicle Fuel Cost		100,000.00	100,000.00+
620,000.00	34001001/22020803 Plant & Generator Fuel Cost	1,185,400.00	2,000,000.00	14,600.00+
5,250,000.00	34001001/22021001 Entertainment and Hospitality	6,000,000.00	6,000,000.00	
56,000.00	34001001/22021003 Publicity & Advertisements	84,000.00	100,000.00	16,000.00+
	34001001/22021023 National council		10,000.00	10,000.00+
	34001001/22021282 Annual Celebration Day for Road Traffic Accident Victims		10,000.00	10,000.00+
	34001001/22040109 Grant to Communities/NGO's		10,000.00	10,000.00+
12,326,520.00	TOTAL OVERHEAD COST	15,250,200.00	52,200,000.00	1,668,800.00+
133,901,702.29	TOTAL RECURRENT EXP	190,362,840.81	162,087,500.00	2,468,659.19+





	34004001 - GOMBE STATE ROAD MAINTENANCE AGENCY								
3,994,917.87	34004001/21010101 Basic Salary	6,165,664.08	6,200,000.00	5,000,000.00					34,335.92+
529,231.51	34004001/21020101 Housing/Rent Allowance	474,269.90	540,400.00	540,400.00					66,130.10+
387,983.84	34004001/21020102 Transport Allowance	404,240.78	462,400.00	462,400.00					58,159.22+
336,923.35	34004001/21020103 Meal Allowance	323,724.80	363,600.00	363,600.00					39,875.20+
336,923.35	34004001/21020104 Utility Allowance	323,724.80	363,600.00	363,600.00					39,875.20+
399,491.86	34004001/21020106 Leave Allowance	616,566.65	692,500.00	692,500.00					75,933.35+
14,169.36	34004001/21020108 Shift Allowance	4,723.12	107,800.00	55,800.00					103,076.88+
	34004001/21020114 Other Allowances		100,000.00	100,000.00					100,000.00+
5,999,641.14	Total Personnel Cost	8,312,914.13	8,830,300.00	7,578,300.00					517,385.87+
160,150.00	34004001/22020102 Local Travel and Transport-Others	112,000.00	200,000.00	1,000,000.00					88,000.00+
679,150.00	34004001/22020209 Utilities Service	141,000.00	142,000.00	1,000,000.00					1,000.00+
	34004001/22020213 Utilities/Services General	60,000.00	100,000.00						40,000.00+
99,850.00	34004001/22020301 Office Stationeries/Computer Consumables	97,900.00	100,000.00	1,000,000.00					2,100.00+
	34004001/22020303 Newspapers		10,000.00	200,000.00					10,000.00+
	34004001/22020308 Instrument of Drawings		50,000.00	1,000,000.00					50,000.00+
920,500.00	34004001/22020314 Office Expenses	1,504,100.00	1,510,000.00	2,000,000.00					5,900.00+
268,850.00	34004001/22020401 Maint of Motor Vehicle/Transport Equipment	365,800.00	500,000.00	500,000.00					134,200.00+
70,000.00	34004001/22020402 Maintenance of Office Furniture	115,500.00	358,000.00	500,000.00					242,500.00+
	34004001/22020501 Local Training		50,000.00	1,000,000.00					50,000.00+
	34004001/22021023 National Council		50,000.00	1,000,000.00					50,000.00+
	34004001/22021028 Board Members Allowance		98,000.00	5,000,000.00					98,000.00+
2,198,500.00	TOTAL OVERHEADS	2,396,300.00	3,168,000.00	14,200,000.00					771,700.00+
8,198,141.14	TOTAL RECURRENT EXPENDITURE	10,709,214.13	11,998,300.00	21,778,300.00					1,289,085.87+
	36001001 - MINISTRY OF CULTURE AND TOURISM								
1.00	36001001/21020110 Medical Allowance								
1.00	Total Personnel Cost								
1.00	Total Recurrent Exp								
	38001001 - MINISTRY OF ECONOMIC PLANNING								
	38004001 - STATE BUREAU OF STATISTICS								
14,458,577.68	38004001/21010101 Basic salary	19,068,732.53	19,100,000.00	18,000,000.00					31,267.47+
2,717,057.95	38004001/21020101 Housing/Rent Allowance	2,668,955.89	3,023,000.00	3,023,000.00					354,044.11+
1,190,907.21	38004001/21020102 Transport Allowance	1,133,668.09	1,339,000.00	1,339,000.00					205,331.91+
838,106.20	38004001/21020103 Meal Subsidy	799,738.50	941,000.00	941,000.00					141,261.50+
1,212,456.96	38004001/21020104 Utility Allowance	1,174,771.50	1,353,000.00	1,353,000.00					178,228.50+
374,360.99	38004001/21020105 Entertainment Allowance	563,364.80	570,000.00						6,635.20+
1,445,858.05	38004001/21020106 Leave Allowance	1,906,873.34	2,187,500.00	2,187,500.00					280,626.66+





935,902.56	38004001/21020107	Domestic Allowance	1,056,818.92	1,430,100.00	1,430,100.00	1,430,100.00	373,281.08+
113,390.88	38004001/21020108	Shift Allowance	115,848.24	125,000.00	125,000.00	125,000.00	9,151.76+
	38004001/21010118	Other Allowance		23,000.00	23,000.00	1,923,000.00	23,000.00+
311,967.48	38004001/21020119	Personal Assistant	312,527.52	320,000.00	320,000.00		7,472.48+
187,180.56	38004001/21020123	Newspaper	187,516.44	190,000.00	190,000.00		2,483.56+
935,902.56	38004001/21020124	Vehicle Maintenance	937,582.56	1,000,000.00	1,000,000.00		62,417.44+
	38004001/21020126	Inducement Allowance		175,000.00	175,000.00		175,000.00+
24,721,669.08	Total Personnel Cost		29,926,398.33	31,776,600.00	30,496,600.00		1,850,201.67+
75,000.00	38004001/22020101	Local Travel & Transport-Training		100,000.00	2,000,000.00		100,000.00+
15,000.00	38004001/22020102	Local Travel & Transport -Others	2,500.00	100,000.00	2,000,000.00		97,500.00+
14,000.00	38004001/22020203	Internet access Charges		50,000.00	1,000,000.00		50,000.00+
368,900.00	38004001/22020209	Utilities Services	70,500.00	100,000.00	500,000.00		29,500.00+
197,500.00	38004001/22020301	Office Stationaries/ Computer Consumables	131,000.00	200,000.00	1,000,000.00		69,000.00+
10,000.00	38004001/22020305	Printing of Non Security Documents	40,000.00	100,000.00	500,000.00		60,000.00+
1,953,000.00	38004001/22020314	General Office Expenses	2,652,000.00	2,700,000.00	3,500,000.00		48,000.00+
	38004001/22020323	Publicity/Printing of Statistical Data & Economic Planning		100,000.00	3,000,000.00		100,000.00+
61,000.00	38004001/22020401	Maint of Motor Vehicle/Transport Equipment	227,000.00	240,000.00	500,000.00		13,000.00+
128,500.00	38004001/22020402	Maintenance of Office Furniture	106,000.00	200,000.00	1,000,000.00		94,000.00+
35,000.00	38004001/22020404	Maintenance of Office/IT Equipment	46,000.00	100,000.00	2,000,000.00		54,000.00+
144,000.00	38004001/22020414	Maintenance of Computers/Internet Expansion	100,000.00	110,000.00	1,000,000.00		10,000.00+
	38004001/22020501	Local Training	40,000.00	100,000.00	500,000.00		60,000.00+
220,000.00	38004001/22020602	Other Consultancy Service		10,000.00	500,000.00		10,000.00+
	38004001/22020702	Information Technology Consulting		50,000.00	1,000,000.00		50,000.00+
	38004001/22020709	Planning and Research		100,000.00	1,500,000.00		100,000.00+
177,500.00	38004001/22020801	Motor Vehicle Fuel Cost	145,000.00	150,000.00	500,000.00		5,000.00+
13,000.00	38004001/22020803	Plant/Generator Fuel Cost	10,000.00	50,000.00	500,000.00		40,000.00+
357,000.00	38004001/22021017	Contingences	15,000.00	100,000.00	500,000.00		85,000.00+
8,412,600.00	38004001/22021091	Statistical Investigation and Socio-Economic Survey	1,205,000.00	1,300,000.00	12,000,000.00		95,000.00+
159,000.00	38004001/22021092	Manpower Reseach and Planning					
	38004001/22021094	Coordination and Sourcing of Development Assistance		50,000.00	1,000,000.00		50,000.00+
1,400,000.00	38004001/22021096	Collaborative Arrang with Other Stat. Agencies	199,000.00	200,000.00	1,500,000.00		1,000.00+
	38004001/22021098	State Consultative Forum on Statistics	750,000.00	800,000.00	1,500,000.00		50,000.00+
	38004001/22021100	Gombe State MTSS Gdp and GUG		50,000.00	1,000,000.00		50,000.00+
	38004001/22021269	Board Allowance		100,000.00	2,500,000.00		100,000.00+
2,498,000.00	38004001/22021347	Population and Housing Census		100,000.00	5,000,000.00		100,000.00+
	38004001/22021348	Coord. and Running of LGA Area Offices		100,000.00	3,000,000.00		100,000.00+
16,239,000.00	TOTAL OVERHEAD COST		5,739,000.00	7,360,000.00	50,500,000.00		1,621,000.00+
40,960,669.08	TOTAL RECURRENT EXPENDITURE		35,665,398.33	39,136,600.00	80,996,600.00		3,471,201.67+





50001001 - FISCAL RESPONSIBILITY AGENCY								
50001001/21010101	Basic Salary		2,500,000.00			2,500,000.00		2,500,000.00+
50001001/21010103	CRFC Civil Service Commission		10,000,000.00			10,000,000.00		10,000,000.00+
50001001/21020101	Housing/Rent Allowance		700,000.00			700,000.00		700,000.00+
50001001/21020102	Transport Allowance		600,000.00			600,000.00		600,000.00+
50001001/21020103	Meal Subsidy		500,000.00			500,000.00		500,000.00+
50001001/21020104	Utility Allowance		300,000.00			300,000.00		300,000.00+
50001001/21020105	Entertainment Allowance					50,000.00		
50001001/21020106	Leave Allowance		250,000.00			250,000.00		250,000.00+
50001001/21020114	Other Allowance		50,000.00			50,000.00		50,000.00+
	Total Personnel Cost		14,900,000.00			14,900,000.00		14,900,000.00+
50001001/22020101	Local Travel & Transport- Training	40,000.00				1,000,000.00		60,000.00+
50001001/22020102	Local Travel & Transport Others	120,000.00				1,000,000.00		80,000.00+
50001001/22020203	Internet Access Charges					700,000.00		100,000.00+
50001001/22020208	Soft ware Charges/Licence renewal					100,000.00		100,000.00+
50001001/22020209	Utilities Services	67,000.00				600,000.00		100,000.00+
50001001/22020301	Office Stationaries/Computer Consumables	205,350.00				500,000.00		294,650.00+
50001001/22020302	Books/Materials	10,750.00				1,500,000.00		89,250.00+
50001001/22020304	Magazines & Periodicals					200,000.00		100,000.00+
50001001/22020305	Printing of Non-Security Documents	643,800.00				800,000.00		156,200.00+
50001001/22020306	Printing of Security Documents	48,000.00				600,000.00		52,000.00+
50001001/22020314	Office Expenses	142,800.00				200,000.00		57,200.00+
50001001/22020402	Maintenance of Office Furniture	9,500.00				5,000,000.00		90,500.00+
50001001/22020405	Maintenance of Plant & Generators	8,000.00				100,000.00		92,000.00+
50001001/22020414	Maintenance of Computers/Internet Expansion					100,000.00		100,000.00+
50001001/22020501	Local Training					100,000.00		100,000.00+
50001001/22020502	International Training					100,000.00		100,000.00+
50001001/22020602	Consultancy Service					50,000.00		50,000.00+
50001001/22020614	Other Services General	28,000.00				100,000.00		72,000.00+
50001001/22020618	Social Development Activities							
50001001/22020638	Printing of Annual Report					1,000,000.00		
50001001/22020709	Planning & Research					1,500,000.00		
50001001/22020801	Motor Vehicle Fuel Cost	6,000.00				500,000.00		10,000.00+
50001001/22020901	Bank Charges(Other Than Interest)					10,000.00		94,000.00+
50001001/22021001	Entertainment & Hospitality	780,300.00				800,000.00		10,000.00+
50001001/22021002	Honorarium & Sitting Allowance					100,000.00		19,700.00+
50001001/22021003	Publicity & Advertisement/ Awareness	27,200.00				100,000.00		100,000.00+
50001001/22021006	Postage & Courier Services	15,000.00				300,000.00		72,800.00+
50001001/22021028	Board Allowance					100,000.00		285,000.00+
50001001/22021093	Project/Programme Monitoring & Evaluation	672,000.00				700,000.00		100,000.00+
50001001/22021237	Allowances For NYSC					400,000.00		28,000.00+
						1,100,000.00		400,000.00+



50001001/22021301	Seminars & Workshops	176,000.00	200,000.00	1,000,000.00	24,000.00+
3,226,370.00	TOTAL OVERHEAD COST	2,999,700.00	5,870,000.00	33,200,000.00	2,870,300.00+
3,226,370.00	TOTAL RECURRENT EXP	2,999,700.00	20,770,000.00	48,100,000.00	17,770,300.00+
52001001 - MINISTRY OF WATER RESOURCES					
91,179,721.82	52001001/21010101 Basic Salary	109,570,224.33	110,400,000.00	126,000,000.00	829,775.67+
4,392,981.19	52001001/21020101 Housing/Rent Allowance	3,982,520.36	4,300,000.00	700,000.00	317,479.64+
2,925,791.06	52001001/21020102 Transport Allowance	2,695,758.91	2,700,000.00	3,500,000.00	4,241.09+
2,191,809.43	52001001/21020103 Meal Subsidy	2,031,819.15	2,100,000.00	2,500,000.00	68,180.85+
2,191,809.43	52001001/21020104 Utility Allowance	2,031,819.15	2,100,000.00	2,500,000.00	68,180.85+
3,494.40	52001001/21020105 Entertainment Allowance	3,727.36	4,000.00		272.64+
3,259,660.13	52001001/21020106 Leave Allowance	4,330,535.82	4,400,000.00	4,000,000.00	69,464.18+
	52001001/21020107 Domestic and Staff Allowance		10,000.00	50,000.00	10,000.00+
5,949,489.75	52001001/21020108 Shift Allowance	5,990,313.42	6,000,000.00	6,500,000.00	9,686.58+
3,165,000.00	52001001/21020111 Hazard Allowance	3,120,000.00	3,130,000.00	3,400,000.00	10,000.00+
	52001001/21020118 Other Allowance		20,000.00	20,000.00	20,000.00+
115,259,757.21	Total Personnel Cost	133,756,718.50	135,164,000.00	149,170,000.00	1,407,281.50+
785,300.00	52001001/22020101 Local Travel and Transport - Training	841,000.00	850,000.00	1,000,000.00	9,000.00+
1,517,700.00	52001001/22020102 Local Travel and Transport - Others	1,209,800.00	1,220,000.00	1,500,000.00	10,200.00+
45,000.00	52001001/22020209 Infringe Services General	65,700.00	66,000.00	100,000.00	300.00+
	52001001/22020210 Operational/Running Cost		50,000.00	1,000,000.00	50,000.00+
408,800.00	52001001/22020301 Office Stationaries/Computer Consumables	315,750.00	400,000.00	2,000,000.00	84,250.00+
	52001001/22020309 Uniform and Other Clothing (Service Wide)		10,000.00	500,000.00	10,000.00+
33,000.00	52001001/22020312 Photographic materials	15,000.00	15,000.00		
	52001001/22020313 Accessories/Material/Supplies General		10,000.00	600,000.00	10,000.00+
1,555,000.00	52001001/22020314 General Office Expenses	2,105,750.00	2,200,000.00	2,000,000.00	94,250.00+
34,159.75	52001001/22020401 Maint of Motor Vehicles/Transport Equipment	350,109.25	500,000.00	1,500,000.00	149,890.75+
96,200.00	52001001/22020402 Maintenance of Office Furniture	69,000.00	100,000.00	2,000,000.00	31,000.00+
	52001001/22020404 Maintenance of Office/IT Equipment		100,000.00	4,500,000.00	100,000.00+
	52001001/22020406 Other Maintenance Services		100,000.00	14,000,000.00	100,000.00+
	52001001/22020501 Local Training	855,000.00	1,000,000.00	2,000,000.00	145,000.00+
	52001001/22020614 Other Services General		100,000.00	4,100,000.00	100,000.00+
	52001001/22020709 Planning and Research		50,000.00	1,000,000.00	50,000.00+
5,497,000.00	52001001/22021001 Entertainment & Hospitality	7,610,600.00	7,650,000.00	6,000,000.00	39,400.00+
72,000.00	52001001/22021003 Publicity & Advertisements/Awareness	47,600.00	100,000.00	500,000.00	52,400.00+
	52001001/22021023 National council	1,000,000.00	1,010,000.00	1,500,000.00	10,000.00+
121,000.00	52001001/22021167 Photographic Video Recording Material				
	52001001/220206105 Nutrition Intervention Activities		50,000.00	5,000,000.00	50,000.00+
10,165,159.75	TOTAL OVERHEAD COST	14,485,309.25	15,581,000.00	50,800,000.00	1,095,690.75+
125,424,916.96	TOTAL RECURRENT EXP	148,242,027.75	150,745,000.00	199,970,000.00	2,502,972.25+





52102001 - GOMBE STATE WATER BOARD							
160,348,424.88	52102001/21010101 Basic Salary	223,773,074.90	224,000,000.00	190,000,000.00			226,925.10+
21,073,225.93	52102001/21020101 Housing/Rent Allowance	20,334,011.52	20,500,000.00	23,000,000.00			165,988.48+
14,554,982.00	52102001/21020102 Transport Allowance	13,854,534.09	14,000,000.00	16,500,000.00			145,465.91+
10,873,672.72	52102001/21020103 Meal Subsidy	10,381,742.88	10,400,000.00	11,700,000.00			18,257.12+
10,873,672.72	52102001/21020104 Utility Allowance	10,381,742.88	10,400,000.00	11,700,000.00			18,257.12+
31,100.16	52102001/21020105 Entertainment Allowance	26,557.44	27,000.00				442.56+
16,032,960.41	52102001/21020106 Leave Allowance	22,377,312.95	22,400,000.00	17,000,000.00			22,687.05+
	52102001/21020107 Domestic and Staff Allowance		100,000.00				100,000.00+
4,906,198.62	52102001/21020108 Shift Allowance	4,547,760.66	4,600,000.00	5,000,000.00			52,239.34+
68,193.64	52102001/21020111 Hazard Allowance	63,631.80	100,000.00	800,000.00			36,368.20+
461,793.12	52102001/21020115 Domestic Staff Allowance - Directors	882,908.46	890,000.00				7,091.54+
	52102001/21020118 Other Allowance		10,000.00	200,000.00			10,000.00+
877,654.06	52102001/21020138 Hazard Water Corporation	797,695.19	800,000.00				2,304.81+
240,101,878.26	Total Personnel Cost	307,420,972.77	308,227,000.00	275,900,000.00			806,027.23+
2,299,000.00	52102001/22020101 Local Travel and Transport - Training	827,500.00	900,000.00	1,500,000.00			72,500.00+
6,572,000.00	52102001/22020102 Local Travel and Transport - Others	1,655,500.00	1,700,000.00	1,500,000.00			44,500.00+
	52102001/22020201 Electricity Charges		100,000.00	100,000.00			100,000.00-
24,000.00	52102001/22020202 Interest Assessor Charges	22,000.00	50,000.00	250,000.00			18,000.00+
1,040,000.00	52102001/22020301 Office Stationeries/Computer Consumables	316,500.00	320,000.00	1,000,000.00			3,500.00+
	52102001/22020305 Printing of Non security Documents	94,000.00	100,000.00	1,000,000.00			6,000.00+
6,456,400.00	52102001/22020314 General Office Expenses	11,555,200.00	11,600,000.00	15,000,000.00			44,800.00+
1,338,500.00	52102001/22020401 Maint of Motor Vehicles/Transport Equipment	1,841,700.00	1,850,000.00	2,000,000.00			8,300.00+
155,000.00	52102001/22020402 Maintenance of Office Furniture		10,000.00	500,000.00			10,000.00+
50,000.00	52102001/22020404 Maintenance of office/ IT Equipments		100,000.00	2,100,000.00			100,000.00+
233,000.00	52102001/22020405 Maintenance of Plants and Generators	250,480.00	300,000.00	5,000,000.00			49,520.00+
	52102001/22020414 Maintenance of Office/Residential Buildings	15,000.00	100,000.00	2,000,000.00			85,000.00+
	52102001/22020416 Maintenance of Water Works Generals	4,332,905.00	4,500,000.00	15,000,000.00			167,095.00+
895,700.00	52102001/22020415 Maintenance of Boreholes	434,100.00	500,000.00	18,000,000.00			65,900.00+
2,159,100.00	52102001/22020441 Maintenance of Water Works General						
110,500.00	52102001/22020501 Local Training		10,000.00	5,000,000.00			10,000.00+
	52102001/22020510 Other Training General		100,000.00	1,000,000.00			100,000.00+
	52102001/22020601 Security Services		100,000.00	500,000.00			100,000.00+
30,000.00	52102001/22020603 Residential Rent	90,000.00	100,000.00	1,000,000.00			10,000.00+
	52102001/22020605 Cleaning & Fumigating Services		100,000.00	2,000,000.00			100,000.00+
	52102001/22020703 Legal Services		10,000.00	500,000.00			10,000.00+
550,600.00	52102001/22020801 Motor Vehicle Fuel Cost	715,400.00	800,000.00	2,000,000.00			84,600.00+
145,200.00	52102001/22020803 Plant/Generator fuel Cost	43,320.00	100,000.00	3,000,000.00			56,680.00+
1,170,000.00	52102001/22021001 Entertainment & Hospitality	1,115,000.00	1,300,000.00	2,500,000.00			185,000.00+
	52102001/22021002 Honourarium & sitting Allowance		100,000.00	1,000,000.00			100,000.00+
	52102001/22021006 Postage & Courier Services		10,000.00	500,000.00			10,000.00+





265,000.00	52102001/22021007	Welfare Packages	268,295.00	300,000.00	1,000,000.00	31,705.00+
	52102001/22021011	Recruitment and Appointment (Service Wide)		20,000.00	250,000.00	20,000.00+
145,000.00	52102001/22021012	Decline & Appointment (Service Wide)				
60,000.00	52102001/22021013	Promotion (Service Wide)	262,500.00	263,000.00	250,000.00	500.00+
	52102001/22021014	Annual Budget Expenses and Administration	150,000.00	187,000.00	1,000,000.00	37,000.00+
260,000.00	52102001/22021022	Training Programme				
	52102001/22021028	Board Allowance		100,000.00	2,000,000.00	100,000.00+
	52102001/22040109	Grand top Communities/NGOs/Unions		100,000.00	1,000,000.00	100,000.00+
23,969,000.00	TOTAL OVERHEAD COST		23,999,400.00	25,830,000.00	89,450,000.00	1,830,600.00+
264,070,878.26	TOTAL RECURRENT EXP		331,420,372.77	334,057,000.00	365,350,000.00	2,636,627.23+
	52103001 - RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)					
	52103001/21010101	Basic Salary		900,000.00	900,000.00	900,000.00+
	52103001/21020101	Housing/Rent Allowance		400,000.00	400,000.00	400,000.00+
	52103001/21020102	Transport Allowance		300,000.00	300,000.00	300,000.00+
	52103001/21020103	Meal Subsidy		300,000.00	300,000.00	300,000.00+
	52103001/21020104	Utility Allowance		100,000.00	100,000.00	100,000.00+
	52103001/21020106	Leave Allowance		250,000.00	250,000.00	250,000.00+
	52103001/21020108	Shift Allowance		50,000.00	50,000.00	50,000.00+
	Total Personnel Cost		2,300,000.00	2,300,000.00	2,300,000.00	2,300,000.00+
30,000.00	52103001/22020101	Local Travel and Transport - Training				
291,000.00	52103001/22020102	Local Travel and Transport - Others	122,000.00	200,000.00	1,500,000.00	78,000.00+
810,262.71	52103001/22020314	Office Expenses	1,045,693.39	1,100,000.00	2,500,000.00	54,306.61+
68,000.00	52103001/22020401	Maintenance of Moto Vehicle/Transport	204,000.00	300,000.00	3,000,000.00	96,000.00+
	52103001/22020406	Other Maintenance Services	25,000.00	100,000.00	5,000,000.00	75,000.00+
	52103001/22020614	Other Services General		100,000.00	3,000,000.00	100,000.00+
	52103001/22021093	Project/Programme Monitoring and Evaluation		100,000.00	1,300,000.00	100,000.00+
	52103001/22021269	Board Members Sitting Allowance		100,000.00	10,000,000.00	100,000.00+
1,199,262.71	TOTAL OVERHEAD COST		1,396,693.39	2,000,000.00	26,300,000.00	603,306.61+
1,199,262.71	TOTAL RECURRENT EXP		1,396,693.39	4,300,000.00	28,600,000.00	2,903,306.61+
	52103002 - GOMBE STATE AGENCY FOR RURAL DEVELOPMENT					
	52103002/21010101	Basic Salary		100,000.00	100,000.00	100,000.00+
	52103002/21020101	Housing/Rent Allowance		100,000.00	100,000.00	100,000.00+
	52103002/21020102	Transport Allowance		100,000.00	100,000.00	100,000.00+
	52103002/21020103	Meal Subsidy		100,000.00	100,000.00	100,000.00+
	52103002/21020104	Utility Allowance		100,000.00	100,000.00	100,000.00+
	52103002/21020106	Leave Allowance		100,000.00	100,000.00	100,000.00+
	52103002/21020118	Other Allowances		100,000.00	100,000.00	100,000.00+





9,926.19	53001001/21020130	Fire Service Hazard Allowance	33,538.70	34,000.00			461.30+
139,297,831.60	Total Personnel Cost		141,502,026.38	142,723,500.00	195,092,500.00	1,221,473.62+	
1,795,200.00	53001001/22020101	Local Travel and Transport - Training	764,000.00	800,000.00	3,000,000.00	36,000.00+	
2,517,000.00	53001001/22020102	Local Travel and Transport - Others	4,551,300.00	4,600,000.00	5,000,000.00	48,700.00+	
	53001001/22020209	Utilities Services/General		50,000.00	50,000.00	50,000.00+	
261,850.00	53001001/22020301	Office Stationaries/Computer Consumables	598,769.90	700,000.00	3,000,000.00	101,230.10+	
	53001001/22020305	Printing of Non security Documents		50,000.00	1,000,000.00	50,000.00+	
	53001001/22020308	Instrument of drawing		200,000.00	200,000.00	200,000.00+	
1,242,222.40	53001001/22020314	General Office Expenses	1,048,880.00	1,100,000.00	3,500,000.00	51,120.00+	
425,500.00	53001001/22020401	Maint of Motor Vehicles/Transport Equipment	129,100.00	300,000.00	1,500,000.00	170,900.00+	
273,100.00	53001001/22020402	Maintenance of Office Furniture	1,033,550.00	1,100,000.00	1,500,000.00	66,450.00+	
3,872,200.00	53001001/22020403	Maintenance of Institutional Building	3,100,000.00	3,200,000.00	5,000,000.00	100,000.00+	
	53001001/22020404	Maintenance of Office/ IT Equipments	12,600.00	200,000.00	1,000,000.00	187,400.00+	
287,250.00	53001001/22020405	Maintenance of Plants and Generators		100,000.00	2,000,000.00	100,000.00+	
239,950.00	53001001/22020414	Maintenance of Office/Residential Buildings	127,250.00	300,000.00	6,000,000.00	172,750.00+	
893,000.00	53001001/22020501	Local Training		100,000.00	3,000,000.00	100,000.00+	
	53001001/22020630	Disease Control Programmes		10,000.00	500,000.00	10,000.00+	
156,700.00	53001001/22020709	Planning and Research		50,000.00	1,000,000.00	50,000.00+	
	53001001/22020710	Other Consultancy Services		100,000.00	3,000,000.00	100,000.00+	
154,500.00	53001001/22020801	Motor Vehicle Fuel Cost	31,970.00	100,000.00	1,000,000.00	68,030.00+	
5,264,300.00	53001001/22021001	Entertainment & Hospitality	6,140,000.00	6,140,000.00	6,000,000.00		
10,000.00	53001001/22021003	Publicity & Advertisements/Awareness	159,000.00	200,000.00	1,000,000.00	41,000.00+	
	53001001/22021021	Annual Celebration Day for Road Traffic Accident Victims					
888,000.00	53001001/22021023	National council	2,540,000.00	2,600,000.00	3,000,000.00	60,000.00+	
	53001001/22021070	Tender Expenses		100,000.00	2,000,000.00	100,000.00+	
56,350.00	53001001/22021093	Monitoring and Evaluation		50,000.00	1,000,000.00	50,000.00+	
	53001001/22040109	Grant to Communities/NGO's		50,000.00	1,000,000.00	50,000.00+	
18,337,122.40	TOTAL OVERHEAD COST		20,236,419.90	22,200,000.00	55,250,000.00	1,963,580.10+	
157,634,954.00	TOTAL RECURRENT EXP		161,738,446.28	164,923,500.00	250,342,500.00	3,185,053.72+	
	53011001 - GOMBE STATE HOUSING CORPORATION						
3,044,425.92	53011001/21010101	Basic Salary	4,636,634.18	4,700,000.00	3,200,000.00	63,365.82+	
374,762.64	53011001/21020101	Housing / Rent Allowance	361,568.70	374,800.00	374,800.00	13,231.30+	
321,462.48	53011001/21020102	Transport Allowance	300,399.28	321,500.00	321,500.00	21,100.72+	
274,736.64	53011001/21020103	Meal Subsidy	241,784.90	255,800.00	255,800.00	14,015.10+	
255,862.20	53011001/21020104	Utility Allowance	241,784.90	255,800.00	255,800.00	14,015.10+	
264,255.75	53011001/21020106	Leave Allowance	463,663.02	482,300.00	482,300.00	18,636.98+	
42,170.77	53011001/21020108	Shift Allowance	41,148.48	51,200.00	40,500.00	10,051.52+	
4,577,676.40	Total Personnel Cost		6,286,983.46	6,441,400.00	4,930,700.00	154,416.54+	
	53011001/22020101	Local Training and Transport - Training		10,000.00	400,000.00	10,000.00+	





53011001/22020102	Local Travel and Transport - Others				10,000.00	300,000.00	10,000.00+
53011001/22020209	Utility Services - General				50,000.00	200,000.00	50,000.00+
53011001/22020301	Office Stationeries/Computer Consumables	300,000.00			308,000.00	3,000,000.00	8,000.00+
53011001/22020314	General office Expenses	419,000.00			420,000.00	1,000,000.00	1,000.00+
53011001/22020401	Maint of M/Vehicle/ Transport Equipment	100,000.00			110,000.00	500,000.00	10,000.00+
53011001/22020402	Maintenance of Office Furniture				50,000.00	250,000.00	50,000.00+
53011001/22020404	Maintenance of Office / IT Equipment				50,000.00	250,000.00	50,000.00+
53011001/22020405	Maintenance of Plant & generators				50,000.00	200,000.00	50,000.00+
53011001/22020406	Other Maintenance Services				150,000.00	150,000.00	150,000.00+
53011001/22020602	Consultancy Services				100,000.00	500,000.00	100,000.00+
53011001/22020801	Motor Vehicle Fuel Cost	380,500.00			400,000.00	500,000.00	19,500.00+
53011001/22020802	Board Members Sitting/ Nighth Allowance						
53011001/22020803	Plant/Generator fuel Cost	52,500.00			250,000.00	250,000.00	197,500.00+
53011001/22021001	Entertainment & hospitality	997,000.00			1,000,000.00	1,500,000.00	3,000.00+
53011001/22021003	Publicity & Advertisements/Awareness				100,000.00	500,000.00	100,000.00+
53011001/22021014	Annual Budget Expenses and Administration	150,000.00			150,000.00	150,000.00	
53011001/22021070	Tender Expenses				1,300.00	300,000.00	1,300.00+
53011001/22021269	Board Allowance				1,000,000.00	4,000,000.00	1,000,000.00+
2,395,500.00	TOTAL OVERHEAD COST	2,399,000.00			4,209,300.00	11,250,000.00	1,810,300.00+
6,973,176.40	TOTAL RECURRENT EXP	8,685,983.46			10,650,700.00	16,180,700.00	1,964,716.54+
53053001 - GOMBE STATE URBAN PLAN. & DEV. BOARD							
30,208,356.27	53053001/21010101	Basic Salary	39,078,395.88		39,200,000.00	35,400,000.00	121,604.12+
4,193,877.56	53053001/21020101	Housing/Rent Allowance	4,021,711.62		4,110,000.00	4,410,000.00	88,288.38+
2,590,779.30	53053001/21020102	Transport Allowance	4,358,704.04		4,410,000.00	2,710,000.00	51,295.96+
1,747,218.28	53053001/21020103	Meal Subsidy	1,679,630.22		1,810,000.00	1,810,000.00	130,369.78+
1,747,218.26	53053001/21020104	Utility Allowance	1,679,630.22		1,810,000.00	1,810,000.00	130,369.78+
4,955.16	53053001/21020105	Entertainment Allowance	4,892.16		5,000.00	10,000.00	107.84+
3,020,836.90	53053001/21020106	Leave Allowance	3,907,839.42		4,000,000.00	1,500,000.00	92,160.58+
1,976.48	53053001/21020108	Shift Allowance	23,906.22		44,000.00	10,000.00	20,093.78+
461,793.12	53053001/21020115	Domestic Staff Allowance - Directors	525,199.38		526,000.00	500,000.00	800.62+
	53053001/21020118	Other Allowances			10,000.00		10,000.00+
43,977,011.33	Total Personnel Cost	55,279,909.16			55,925,000.00	48,160,000.00	645,090.84+
3,032,000.00	53053001/22020101	Local Travel and Transport - Training			50,000.00	1,000,000.00	50,000.00+
	53053001/22020102	Local Transport & Travel-Others	134,000.00		200,000.00	1,000,000.00	66,000.00+
	53053001/22020209	Utilities Services			10,000.00	500,000.00	10,000.00+
150,300.00	53053001/22020301	Office Stationeries/Computer Consumables	25,900.00		100,000.00	1,000,000.00	74,100.00+
131,500.00	53053001/22020305	Printing of Non security Documents			50,000.00	1,000,000.00	50,000.00+
1,692,861.42	53053001/22020314	Office Expenses	958,612.22		1,000,000.00	3,500,000.00	41,387.78+
491,480.00	53053001/22020401	Maint of Motor Vehicles/Transport Equipment	70,500.00		100,000.00	4,000,000.00	29,500.00+
689,000.00	53053001/22020402	Maintenance of Office Furniture			100,000.00	1,500,000.00	100,000.00+





6,500.00	53053001/22020405	Maintenance of Plants/Generators		50,000.00	1,000,000.00	50,000.00+	50,000.00+
	53053001/22020406	Other Maintenance Services		100,000.00			100,000.00+
146,000.00	53053001/22020414	Maintenance of computers/internet expansion		50,000.00	1,000,000.00		50,000.00+
	53053001/22020457	Maintenance of Roundabout			4,000,000.00		
50,000.00	53053001/22020501	Local Training		10,000.00	1,000,000.00		10,000.00+
	53053001/22020614	Other Services General	1,166,500.00	1,170,000.00			3,500.00+
1,487,440.00	53053001/22020801	Motor Vehicle Fuel Cost	260,300.00	500,000.00	1,500,000.00		239,700.00+
936,600.00	53053001/22021003	Publicity & Advertisements/Awareness		10,000.00	1,500,000.00		10,000.00+
	53053001/22021006	Postage & Courier Services		150,000.00	150,000.00		150,000.00+
	53053001/22021023	National council		10,000.00	1,500,000.00		10,000.00+
	53053001/22021024	Board Members Monthly Allowance		50,000.00			50,000.00+
1,212,150.00	53053001/22021359	Development Control					
10,025,831.42	TOTAL OVERHEAD COST		2,615,812.22	3,710,000.00	25,150,000.00		1,094,187.78+
54,002,842.75	TOTAL RECURRENT EXP		57,895,721.38	59,635,000.00	73,310,000.00		1,739,278.62+
	54001001 - GOMBE STATE AGENCY FOR COM. DEV.						
	(WORLD BANK ASSISTED)						
	53057001/22021269	Board Members Sitting Allowance		2,000,000.00	2,000,000.00		2,000,000.00+
	TOTAL OVERHEAD COST			2,000,000.00	2,000,000.00		2,000,000.00+
	TOTAL RECURRENT EXPENDITURE			2,000,000.00	2,000,000.00		2,000,000.00+
	69001001 - MIN OF RURAL COMMUNITY DEVELOPMENT AND CORPORATIVE						
126,027,952.37	54001001/21010101	Basic Salary	155,405,818.79	155,500,000.00	188,000,000.00		94,181.21+
16,941,520.89	54001001/21020101	Housing/Rent Allowance	17,130,807.41	17,150,000.00	20,600,000.00		19,192.59+
11,787,806.66	54001001/21020102	Transport Allowance	9,385,847.36	9,400,000.00	11,400,000.00		14,152.64+
7,130,017.99	54001001/21020103	Meal Subsidy	6,565,160.23	6,600,000.00	7,900,000.00		34,839.77+
7,130,017.99	54001001/21020104	Utility Allowance	6,565,160.23	6,600,000.00	7,900,000.00		34,839.77+
12,597,948.86	54001001/21020105	Entertainment Allowance	10,366.72	11,000.00			633.28+
	54001001/21020106	Leave Allowance	15,540,583.62	15,700,000.00	18,700,000.00		159,416.38+
	54001001/21020107	Domestic and Staff Allowance		30,000.00			30,000.00+
411,913.44	54001001/21020108	Shift Allowance	375,788.52	381,000.00	461,000.00		5,211.48+
14,275.00	54001001/21020111	Hazard Allowance	4,475.16	50,000.00	50,000.00		45,524.84+
923,586.24	54001001/21020115	Domestic Staff Allowance - Directors	794,578.70	800,000.00	1,000,000.00		5,421.30+
	54001001/21020118	Other Allowance		8,500.00	108,500.00		8,500.00+
17,130.00	54001001/21020126	Inducement Allowance	8,950.32	38,000.00	38,000.00		29,049.68+
82,012.68	54001001/21020141	Special Education Allowance	21,342.54	22,000.00			657.46+
183,080,955.24	Total Personnel Cost		211,808,879.60	212,290,500.00	256,157,500.00		481,620.40+
	54001001/22020101	Local Travel and Transport - Training	149,500.00	200,000.00	1,000,000.00		50,500.00+
75,800.00	54001001/22020102	Local Travel and Transport - Others	287,900.00	300,000.00	2,000,000.00		12,100.00+
	54001001/22020103	International Transport and Travels - Training		100,000.00	3,000,000.00		100,000.00+
	54001001/22020000	International Transport and Travels - Others		100,000.00	2,000,000.00		100,000.00+





	54001001/22020201	Electricity Charges	46,000.00	100,000.00	1,500,000.00	54,000.00+
	54001001/22020209	Utilities /Services General		10,000.00	500,000.00	10,000.00+
453,900.00	54001001/22020301	Office Stationeries/Computer Consumables (Service Wide)	472,121.28	500,000.00	3,100,000.00	27,878.72+
	54001001/22020302	Books/Materials			200,000.00	
	54001001/22020305	Printing of Non Security Documents	84,800.00	150,000.00	1,500,000.00	65,200.00+
	54001001/22020313	Accessories/Materials/Supplies General	23,500.00	100,000.00	1,000,000.00	76,500.00+
2,145,000.00	54001001/22020314	General Office Expenses	3,628,800.00	3,650,000.00	4,000,000.00	21,200.00+
2,961,500.00	54001001/22020401	Maint of Motor Vehicle /Transport Equipment	432,000.00	500,000.00	3,500,000.00	68,000.00+
195,000.00	54001001/22020402	Maintenance of Office Furniture	100,000.00	200,000.00	2,000,000.00	100,000.00+
30,000.00	54001001/22020404	Maintenance of Office / IT Equipments	55,000.00	100,000.00	1,500,000.00	45,000.00+
	54001001/22020405	Maintenance of Plants & Generators			100,000.00	
22,600.00	54001001/22020406	Other Maintenance Services	38,000.00	100,000.00	5,000,000.00	62,000.00+
	54001001/22020413	Minor Road Maintenance		100,000.00	3,000,000.00	100,000.00+
	54001001/22020501	Local Training	1,556,000.00	1,600,000.00	1,700,000.00	44,000.00+
	54001001/22020510	Other Training General		100,000.00	1,500,000.00	100,000.00+
	54001001/22020614	Other Services General		100,000.00	3,700,000.00	100,000.00+
	54001001/22020630	Disease Control Programmes		50,000.00	250,000.00	50,000.00+
	54001001/22020658	Celebration of Workers & Other Days		50,000.00	1,000,000.00	50,000.00+
	54001001/22020706	Surveying Services		100,000.00	2,500,000.00	100,000.00+
	54001001/22020709	Planning and Research		100,000.00	1,800,000.00	100,000.00+
	54001001/22020712	Other Consultancy Services	75,000.00	100,000.00	1,500,000.00	25,000.00+
5,265,000.00	54001001/22021001	Entertainment & Hospitality	6,000,000.00	6,000,000.00	6,000,000.00	
	54001001/22021003	Publicity & Advertisements/Awareness	10,000.00	100,000.00	1,500,000.00	90,000.00+
	54001001/22021023	National council		50,000.00	2,000,000.00	50,000.00+
40,000.00	54001001/22021093	Monitoring and Evaluation		50,000.00	2,200,000.00	50,000.00+
52,200.00	54001001/22021181	Electrical Construction Material		50,000.00	2,000,000.00	8,000.00+
	54001001/22021290	Council Expenses	42,000.00	50,000.00	2,000,000.00	50,000.00+
	54001001/22040109	Grant to Communities/NGO's		50,000.00	4,500,000.00	50,000.00+
11,241,000.00	TOTAL OVERHEAD COST		13,000,621.28	14,710,000.00	65,700,000.00	1,709,378.72+
194,321,955.24	TOTAL RECURRENT EXP		224,809,500.88	227,000,500.00	321,857,500.00	2,190,999.12+
	72001001 - MINISTRY OF COMMUNITY DEVELOPMENT & POVERTY ALLEVIATION					
	60001001 - MINISTRY OF LANDS AND SURVEY					
19,115,328.58	60001001/21010101	Basic Salary	24,932,323.89	25,000,000.00	28,600,000.00	67,676.11+
2,883,403.57	60001001/21020101	Housing/Rent Allowance	2,835,480.60	2,840,000.00	3,300,000.00	4,519.40+
1,482,174.36	60001001/21020102	Transport Allowance	1,443,529.26	1,600,000.00	1,600,000.00	156,470.74+
1,062,912.51	60001001/21020103	Meal Subsidy	1,035,668.16	1,200,000.00	1,200,000.00	164,331.84+
1,062,912.51	60001001/21020104	Utility Allowance	1,035,668.16	1,200,000.00	1,200,000.00	164,331.84+





509,318.40	60001001/21020105	Other Allowance	6,988.80	12,000.00	12,000.00	5,011.20+
1,911,533.09	60001001/21020106	Leave Allowance	2,493,232.50	2,500,000.00	2,900,000.00	6,767.50+
	60001001/21020107	Domestic and Staff Allowance		10,000.00	700,000.00	10,000.00+
83,957.88	60001001/21020108	Shift Allowance	85,286.88	100,000.00	100,000.00	14,713.12+
28,111,540.90	Total Personnel Cost		33,868,178.25	34,462,000.00	39,612,000.00	593,821.75+
	60001001/22020101	Local Transport & Travel-Training		100,000.00	2,000,000.00	100,000.00+
70,000.00	60001001/22020102	Local Transport & Travel-Others	212,566.00	500,000.00	1,500,000.00	287,434.00+
16,250.00	60001001/22020209	Utilities Services	54,000.00	200,000.00	2,000,000.00	146,000.00+
366,600.00	60001001/22020301	Office Stationeries/Computer Consumables	267,400.00	400,000.00	2,000,000.00	132,600.00+
210,000.00	60001001/22020306	Printing of Security Documents	245,300.00	400,000.00	2,800,000.00	154,700.00+
	60001001/22020308	Instrument of drawing		100,000.00	2,500,000.00	100,000.00+
	60001001/22020313	Accessories/Material/Supplies General		100,000.00		100,000.00+
4,163,350.00	60001001/22020314	Office Expenses	4,166,224.00	4,700,000.00	3,000,000.00	533,776.00+
	60001001/22020321	Plan printing Machine			3,000,000.00	
369,400.00	60001001/22020401	Maint of Motor Vehicles/Transport Equipment	505,000.00	700,000.00	3,000,000.00	195,000.00+
57,850.00	60001001/22020402	Maintenance of Office Furniture	89,000.00	200,000.00	1,500,000.00	111,000.00+
148,750.00	60001001/22020404	Maintenance of Office/IT Equipments	48,334.00	300,000.00	1,300,000.00	251,666.00+
	60001001/22020501	Local Training (Organising the Periodic budget review for th	25,000.00	200,000.00	2,000,000.00	175,000.00+
26,000.00	60001001/22020716	Satellite.Imageary		240,000.00	1,000,000.00	240,000.00+
504,800.00	60001001/22020803	Plant/Generator Fuel Cost	369,400.00	500,000.00	2,500,000.00	130,600.00+
4,748,000.00	60001001/22021001	Entertainment & Hospitality	8,000,000.00	8,000,000.00	6,000,000.00	
10,000.00	60001001/22021176	Jingles/Documentsaries		50,000.00	1,000,000.00	50,000.00+
1,880,000.00	60001001/22021184	Layout MasterPlan & Survey		150,000.00	4,750,000.00	150,000.00+
515,000.00	60001001/22021185	Land Allocation	2,052,776.00	2,060,000.00	2,000,000.00	7,224.00+
13,086,000.00	TOTAL OVERHEAD COST		16,035,000.00	18,900,000.00	43,850,000.00	2,865,000.00+
41,197,540.90	TOTAL RECURRENT EXP		49,903,178.25	53,362,000.00	83,462,000.00	3,458,821.75+
	60002001 - OFFICE OF THE SURVEYOR GENERAL					
23,955,379.61	60002001/21010101	Basic Salary	31,341,056.72	31,500,000.00	36,000,000.00	158,943.28+
3,387,088.71	60002001/21020101	Housing/Rent Allowance	3,247,171.38	3,300,000.00	4,000,000.00	52,828.62+
1,991,751.46	60002001/21020102	Transport Allowance	1,906,338.55	2,050,000.00	3,000,000.00	143,661.45+
1,414,208.72	60002001/21020103	Meal Subsidy	1,354,951.56	1,500,000.00	1,500,000.00	145,048.44+
1,414,208.72	60002001/21020104	Utility Allowance	1,354,731.54	1,500,000.00	1,500,000.00	145,268.46+
8,386.56	60002001/21020105	Entertainment Allowance	8,386.56	8,500.00		113.44+
2,359,241.57	60002001/21020106	Leave Allowance	3,092,717.53	3,200,000.00	4,000,000.00	107,282.47+
	60002001/21020107	Domestic and Staff Allowance		100,000.00	1,500,000.00	100,000.00+
57,275.28	60002001/21020108	Shift Allowance	57,840.48	100,000.00	100,000.00	42,159.52+
	60002001/21020114	Other Allowances		100,000.00	1,575,000.00	75,000.00+
461,793.12	60002001/21020115	Domestic and Staff Allowance (Directors)	487,415.50	490,000.00		2,584.50+
35,049,333.75	Total Personnel Cost		42,850,609.82	43,823,500.00	53,175,000.00	972,890.18+
	60002001/22020101	Local Travel and Transport - Training	480,000.00	500,000.00	1,000,000.00	20,000.00+
100,000.00	60002001/22020102	Local Travel and Transport - Others		50,000.00	1,000,000.00	50,000.00+





	60003001/22020102	Local Travel and Transport - Others	1,083,500.00	1,100,000.00	2,000,000.00	16,500.00+
	60003001/22020209	Utility Service		10,000.00	500,000.00	10,000.00+
17,600.00	60003001/22020301	Office Stationaries/ Computer Consumables	1,272,180.00	1,400,000.00	1,000,000.00	127,820.00+
	60003001/22020302	Books/Materials		50,000.00		50,000.00+
	60003001/22020303	Newspaper		300,000.00	500,000.00	300,000.00+
	60003001/22020306	Printing of Security Documents		100,000.00	1,500,000.00	100,000.00+
	60003001/22020308	Instrument of Drawing		50,000.00	1,000,000.00	50,000.00+
	60003001/22020309	Uniform and Other Clothing (Service Wide)		50,000.00	1,000,000.00	50,000.00+
	60003001/22020314	Printing/Publications General	1,330,000.00	1,331,000.00		1,000.00+
	60003001/22020313	Accessories/Materials/Supplies General		100,000.00		100,000.00+
448,000.00	60003001/22020312	Office Expenses	3,455,262.00	3,600,000.00	2,000,000.00	144,738.00+
	60003001/22020318	Binding of Materials			1,000,000.00	
	60003001/22020319	Printing of Calender			1,000,000.00	
	60003001/22020320	Advocacy (UN Agencies)		10,000.00	360,000.00	10,000.00+
	60003001/22020321	Plan Printing Machine			200,000.00	
500,000.00	60003001/22020401	Maint of Motor Vehicle/Transport Equipment	2,489,688.00	2,600,000.00	1,500,000.00	110,312.00+
	60003001/22020402	Maintenance of Office Furniture		10,000.00	500,000.00	10,000.00+
	60003001/22020404	Maintenance of Office/IT Equipments		150,000.00	150,000.00	150,000.00+
	60003001/22020405	Maintenance of Plants and Generators		50,000.00	1,000,000.00	50,000.00+
	60003001/22020426	Machine Tools			500,000.00	
	60003001/22020501	Local Training		100,000.00	1,500,000.00	100,000.00+
	60003001/22020510	Other Trainings Generals		10,000.00		10,000.00+
	60003001/22020601	Security Services		10,000.00	500,000.00	10,000.00+
	60003001/22020703	Legal Services		10,000.00	1,500,000.00	10,000.00+
	60003001/22020716	Satellite Imagery		50,000.00	1,000,000.00	50,000.00+
	60003001/22020718	Consultancy Services (State Wide)		100,000.00	15,000,000.00	100,000.00+
45,000.00	60003001/22020803	Plant/Generator Fuel Cost	375,300.00			
504,000.00	60003001/22021001	Entertainment & Hospitality	9,486,000.00	9,600,000.00	2,500,000.00	624,700.00+
	60003001/22021006	Postage & Courier Services		250,000.00		250,000.00+
	60003001/22021022	Training Programme			1,500,000.00	
100,000.00	60003001/22021176	Jingle & Production of Documentary		100,000.00	700,000.00	100,000.00+
	60003001/22021184	Layout Preparation		100,000.00	500,000.00	100,000.00+
	60003001/22021185	Land use and Allocation		100,000.00	1,500,000.00	100,000.00+
	60003001/22021187	Implementation of State Master Plan			2,000,000.00	
1,614,600.00		TOTAL OVERHEAD COST	19,491,930.00	22,441,000.00	48,160,000.00	2,949,070.00+
1,614,600.00		TOTAL RECURRENT EXP	19,491,930.00	23,080,000.00	87,060,000.00	3,588,070.00+
500,000.00	68001001 - MIN. OF METROPOLITAN AND URBAN DEV.					
	68001001/22021001	Entertainment & Hospitality				
500,000.00		Total Overhead Cost				
500,000.00		Total Recurrent Expenditure				





LAW AND JUSTICE SECTOR						
18011001 - JUDICIAL SERVICE COMMISSION						
24,169,371.63	18011001/21010101	Basic Salary	38,867,728.94	38,895,000.00	38,395,000.00	27,271.06+
18,527,382.05	18011001/21010103	Consolidated Revenue Fund Charges - Salaries	22,501,980.00	22,600,200.00	21,200,200.00	98,220.00+
4,037,697.55	18011001/21020101	Housing/Rent Allowance	4,733,853.90	4,882,000.00	4,882,000.00	148,146.10+
1,960,535.64	18011001/21020102	Transport Allowance	2,405,043.16	2,466,500.00	2,356,500.00	61,456.84+
1,378,156.84	18011001/21020103	Meal Subsidy	1,706,701.60	1,776,500.00	1,656,500.00	69,798.40+
1,721,321.09	18011001/21020104	Utility Allowance	2,081,734.60	2,103,500.00	2,068,500.00	21,765.40+
350,851.93	18011001/21020105	Other Allowance	570,936.00	1,066,100.00	5,066,100.00	495,164.00+
2,345,972.89	18011001/21020106	Leave Allowance	3,886,773.40	3,949,500.00	3,839,500.00	62,726.60+
857,910.68	18011001/21020107	Domestic and Staff Allowance	937,582.56	962,000.00	3,562,000.00	24,417.44+
109,311.28	18011001/21020108	Shift Allowance	54,655.64	165,000.00	165,000.00	110,344.36+
10,684,418.21	18011001/21020110	Medical Allowance	12,852,474.16	12,870,000.00	12,870,000.00	17,525.84+
11,946,825.98	18011001/21020111	Hazard Allowance	14,297,858.70	14,386,500.00	14,386,500.00	88,641.30+
709,989.30	18011001/21020115	Domestic and Staff Allowance (Directors)	236,663.10	240,000.00	240,000.00	3,336.90+
1,065,942.68	18011001/21020118	Robe Allowance	1,186,778.52	1,279,200.00	1,279,200.00	92,421.48+
285,970.19	18011001/21020119	Personal Assistant	312,527.52	320,000.00		7,472.48+
1,279,131.15	18011001/21020120	Journal Allowance	1,424,134.08	1,500,000.00		75,865.92+
180,112.00	18011001/21020121	Judicial Allowance	194,304.00	200,000.00	200,000.00	5,696.00+
171,582.18	18011001/21020123	Newspaper Allowance	187,516.44	190,000.00		2,483.56+
857,900.68	18011001/21020124	Vehicle Maintenance Allowance	937,582.56	950,000.00		12,417.44+
11,200,666.06	18011001/21020126	Inducement Allowance	13,467,113.94	13,491,100.00	13,491,100.00	23,986.06+
788,877.00	18011001/21020127	Domestic Staff (Lawyers)	946,652.40	950,000.00		3,347.60+
959,348.39	18011001/21020128	Research Allowance	1,068,100.56	1,100,000.00		31,899.44+
95,589,275.40		Total Personnel Cost	124,858,695.78	126,343,100.00	125,218,100.00	1,484,404.22+
1,099,100.00	18011001/22020101	Local Travel and Transport - Training	1,481,600.00	1,500,000.00	1,500,000.00	18,400.00+
629,500.00	18011001/22020203	Internet Access Charges	591,000.00	600,000.00	1,000,000.00	9,000.00+
411,900.00	18011001/22020205	Water Rate	456,900.00	460,000.00	750,000.00	3,100.00+
840,300.00	18011001/22020301	Office Stationeries/Computer Consumables	208,273.50	400,000.00	1,500,000.00	191,726.50+
1,495,000.00	18011001/22020305	Printing of Non security Documents	1,102,000.00	1,110,000.00	1,500,000.00	8,000.00+
1,931,400.00	18011001/22020306	Printing of Security Documents	1,947,000.00	2,000,000.00	2,000,000.00	53,000.00+
1,818,100.00	18011001/22020314	Office Expenses	777,380.00	925,000.00	4,000,000.00	147,620.00+
1,045,800.00	18011001/22020401	Maint of Motor Vehicle/Transport Equipment	972,400.00	1,000,000.00	1,500,000.00	27,600.00+
1,131,450.00	18011001/22020402	Maintenance of Office Furniture	511,000.00	600,000.00	2,000,000.00	89,000.00+
1,766,400.00	18011001/22020404	Maintenance of Office / IT Equipments	172,620.00	200,000.00	2,000,000.00	27,380.00+
166,500.00	18011001/22020405	Maintenance of Plants and Generators	634,700.00	700,000.00	1,000,000.00	65,300.00+
329,400.00	18011001/22020411	Maintenance of Communication Equipment	350,000.00	400,000.00	1,000,000.00	50,000.00+
600,000.00	18011001/22020441	Maintenance of Computers/internet expansion				
	18011001/22020501	Local Training	1,400,000.00	1,500,000.00	1,500,000.00	100,000.00+
	18011001/22020511	Conferences and Forums General	985,000.00	1,000,000.00	1,500,000.00	15,000.00+
	18011001/22020614	Other Service General	350,000.00	350,000.00	350,000.00	





18011001/22020703	Legal Services				100,000.00	500,000.00	100,000.00+	100,000.00+
632,500.00	18011001/22020801	Motor Vehicle Fuel Cost	653,500.00		700,000.00	900,000.00	46,500.00+	46,500.00+
311,400.00	18011001/22020803	Plant/Generator Fuel Cost	327,800.00		500,000.00	1,500,000.00	172,200.00+	172,200.00+
2,978,900.00	18011001/22021001	Entertainment & Hospitality	4,961,900.00		5,000,000.00	6,000,000.00	38,100.00+	38,100.00+
2,500.00	18011001/22021003	Publicity and Advertisements			100,000.00	400,000.00	100,000.00+	100,000.00+
2,990,850.00	18011001/22021006	Postages and Courier Services	2,809,900.00		100,000.00	300,000.00	100,000.00+	100,000.00+
600,000.00	18011001/22021028	Board Allowance	300,000.00		10,000.00	3,000,000.00	190,100.00+	190,100.00+
	18011001/22021085	Outfit/Robe Stipend			310,000.00	1,000,000.00	10,000.00+	10,000.00+
	18011001/22040109	Grant to Communities/NGO's				200,000.00		
20,781,000.00	TOTAL OVERHEAD COST		20,992,973.50		22,565,000.00	40,900,000.00	1,572,026.50+	1,572,026.50+
116,370,275.40	TOTAL RECURRENT EXP		145,851,669.28		148,908,100.00	166,118,100.00	3,056,430.72+	3,056,430.72+
26001001 - MINISTRY OF JUSTICE								
44,081,753.56	26001001/21010101	Basic Salary	51,244,448.44		56,000,000.00	56,000,000.00	4,755,551.56+	4,755,551.56+
6,502,892.52	26001001/21020101	Housing/Rent Allowance	6,504,813.76		6,600,000.00	7,000,000.00	93,186.24+	93,186.24+
2,867,377.40	26001001/21020102	Transport Allowance	2,796,549.86		2,800,000.00	3,400,000.00	3,450.14+	3,450.14+
1,982,521.58	26001001/21020103	Meal Subsidy	1,932,638.03		2,000,000.00	3,000,000.00	67,361.97+	67,361.97+
1,982,521.58	26001001/21020104	Utility Allowance	1,932,638.03		2,000,000.00	3,000,000.00	67,361.97+	67,361.97+
55,269.76	26001001/21020105	Entertainment Allowance	52,172.80		53,000.00		827.20+	827.20+
4,055,009.93	26001001/21020106	Leave Allowance	5,124,444.93		5,200,000.00	4,200,000.00	75,555.07+	75,555.07+
126,128.40	26001001/21020108	Shift Allowance	126,128.40		250,000.00	250,000.00	123,871.60+	123,871.60+
16,620,378.80	26001001/21020110	Medical Allowance	16,518,446.06		16,700,000.00	18,000,000.00	181,553.94+	181,553.94+
28,675,955.18	26001001/21020111	Hazard Allowance	28,729,415.26		28,800,000.00	31,000,000.00	70,584.74+	70,584.74+
1,064,983.95	26001001/21020116	Domestic and Staff Allowance (Directors Judiciary)						
14,960,330.20	26001001/21020118	Robe Allowance	15,642,499.97		15,700,000.00	16,000,000.00	57,500.03+	57,500.03+
17,818,419.52	26001001/21020120	Journal Allowance	18,035,531.79		18,500,000.00		464,468.21+	464,468.21+
3,479,753.00	26001001/21020121	Judicial Allowance	3,441,301.00		3,500,000.00		58,699.00+	58,699.00+
18,281,729.78	26001001/21020126	Inducement Allowance	18,208,690.35		18,250,000.00	20,150,000.00	41,309.65+	41,309.65+
56,641,358.60	26001001/21020127	Domestic Staff Allowance	56,799,144.00		57,000,000.00	65,000,000.00	200,856.00+	200,856.00+
13,364,131.08	26001001/21020128	Orther Allowance	13,526,649.83		13,828,008.00	4,681,008.00	301,358.17+	301,358.17+
	26001001/21020129	Furniture Allowance			10,000.00	5,000,000.00	10,000.00+	10,000.00+
232,560,514.84	Total Personnel Cost		240,615,512.51		247,191,008.00	236,681,008.00	6,575,495.49+	6,575,495.49+
3,201,807.50	26001001/22020102	Local Travel and Transport - Others	4,367,000.00		4,370,000.00	6,000,000.00	3,000.00+	3,000.00+
	26001001/22020211	Outfit/Robe Stipend	2,000,000.00		2,000,000.00	2,500,000.00	50,000.00+	50,000.00+
	26001001/22020212	Specialized Courts General			50,000.00	12,000,000.00		
	26001001/22020301	Office Stationaries	360,000.00		360,000.00			
	26001001/22020304	Magazines & Periodicals			50,000.00			
185,000.00	26001001/22020305	Printing of Non security Documents	174,000.00		200,000.00	500,000.00	26,000.00+	26,000.00+
	26001001/22020314	Printing/Publications General			100,000.00	2,000,000.00	100,000.00+	100,000.00+
5,176,200.00	26001001/22020312	Office Expenses	5,214,345.25		5,300,000.00	6,000,000.00	85,654.75+	85,654.75+





1,298,800.00	26001001/22020401	Maint of Motor Vehicles/Transport Equipment	1,909,400.00	2,000,000.00	2,000,000.00	90,600.00+
1,163,100.00	26001001/22020402	Maintenance of office Furniture	483,500.00	500,000.00	1,000,000.00	16,500.00+
	26001001/22020406	Other Maintenance Services	729,800.00	1,000,000.00	1,000,000.00	270,200.00+
142,200.00	26001001/22020411	Maintenance of Communication Equipments		10,000.00	1,000,000.00	10,000.00+
	26001001/22020414	Maintenance of computers/internet expansion		10,000.00	2,000,000.00	10,000.00+
	26001001/22020501	Local Training		10,000.00	2,000,000.00	10,000.00+
	26001001/22020502	International Training		50,000.00	20,000,000.00	50,000.00+
	26001001/22020510	Other Trainings General		50,000.00	3,000,000.00	50,000.00+
	26001001/22020511	Conferences and Forums General		2,600,000.00	13,000,000.00	97,500.00+
	26001001/22020614	Other Service General	2,502,500.00	2,500,000.00	2,500,000.00	250,000.00+
	26001001/22020630	Disease Control Programmes		1,400,000.00	2,000,000.00	10,000.00+
	26001001/22020657	Committee Works General	1,390,000.00	500,000.00	7,000,000.00	51,400.00+
	26001001/22020669	Court Order Sermon & Service	448,600.00	34,300,000.00	20,000,000.00	1,060,000.00+
3,362,500.00	26001001/22020713	Lwa Graduate Expenses	33,240,000.00	11,000,000.00	14,000,000.00	30,000.00+
	26001001/22020715	Planning Research	10,970,000.00	22,600,000.00	3,000,000.00	100,000.00+
	26001001/22021001	Professional Fees	22,500,000.00	6,000,000.00	6,000,000.00	
4,250,000.00	26001001/22021027	Entertainment & Hospitality	6,000,000.00			
150,000.00	26001001/22021027	State Case and Briefs				
1,345,500.00	26001001/22021030	State Case and Briefs				
1,710,000.00	26001001/22021031	Committee of Prerogative of Mercy				
134,500.00	26001001/22021033	Punctuation of Gazette				
1,957,500.00	26001001/22021034	State Witness Allowance				
2,000,000.00	26001001/22021106	Law officer Practicing Fees				
1,635,000.00	26001001/22021273	Robes				
28,500.00	26001001/22021279	Court Processes and Case Management				
1,143,000.00	26001001/22040109	Grant to Communities/NGO's	16,500,000.00	16,500,000.00	2,000,000.00	
28,883,607.50	TOTAL OVERHEAD COST		108,789,145.25	111,210,000.00	152,750,000.00	2,420,854.75+
261,444,122.34	TOTAL RECURRENT EXP		349,404,657.76	358,401,008.00	389,431,008.00	8,996,350.24+
	66019001 - COLLEGE OF LEGAL & ISLAMIC STUDIES					
260,340,254.13	66019001/21010103	Consolidated Salaries	222,987,177.44	223,000,000.00	272,000,000.00	12,822.56+
	66019001/21020122	Furniture Allowance		50,000.00	5,800,000.00	50,000.00+
	66019001/21020174	Sabbatical		50,000.00	10,000,000.00	50,000.00+
260,340,254.13	Total Personnel Cost		222,987,177.44	223,100,000.00	287,800,000.00	112,822.56+
178,000.00	66019001/22020101	Local Transport & Travel-Training				
2,272,004.82	66019001/22020102	Local Travel and Transports - Others	4,102,000.00	4,200,000.00	5,200,000.00	98,000.00+
144,300.00	66019001/22020106	Fertilizer Transport Cost			20,000.00	
214,053.49	66019001/22020201	Electricity Charges	254,930.00	300,000.00	1,200,000.00	45,070.00+
221,500.00	66019001/22020202	Telephone Charges	111,000.00	200,000.00	1,600,000.00	89,000.00+
	66019001/22020203	Internet Access Charges		10,000.00	1,000,000.00	10,000.00+
100,920.00	66019001/22020205	Water Rate		10,000.00	1,000,000.00	10,000.00+





660190001/22020213	Utilities/Services General	608,300.00	700,000.00	2,000,000.00	91,700.00+
660190001/22020301	Office Stationaries/Computer Consumables	905,600.00	1,000,000.00	3,000,000.00	94,400.00+
660190001/22020302	Books/Materials		10,000.00	1,000,000.00	10,000.00+
660190001/22020303	Newspapers		10,000.00	1,000,000.00	10,000.00+
660190001/22020304	Magazines & Periodicals		10,000.00	1,000,000.00	10,000.00+
660190001/22020305	Printing of Non security Documents	544,925.00	600,000.00	1,500,000.00	55,075.00+
660190001/22020306	Printing of Security Documents	431,466.25	432,000.00	1,000,000.00	533.75+
660190001/22020307	Drugs & Medical Supplies	298,850.00	300,000.00	1,000,000.00	1,150.00+
660190001/22020309	Uniform and Other Clothing (Service Wide)		100,000.00	500,000.00	100,000.00+
660190001/22020314	Printing/Publication - General		10,000.00	1,000,000.00	10,000.00+
660190001/22020313	Accessories/Materials/Supplies General		10,000.00		10,000.00+
660190001/22020312	Office Expenses	8,815,880.00	8,900,000.00	7,000,000.00	84,120.00+
660190001/22020317	Library Books & Materials		200,000.00	1,700,000.00	200,000.00+
660190001/22020401	Maint of Motor Vehicles/Transport Equipment	1,598,820.00	1,650,000.00	1,500,000.00	51,180.00+
660190001/22020402	Maintenance of office Furniture	89,000.00	100,000.00	1,000,000.00	11,000.00+
660190001/22020403	Maintenance of Institutional Building	1,211,200.00	1,300,000.00	6,000,000.00	88,800.00+
660190001/22020404	Maintenance of office/ IT Equipments	514,900.00	600,000.00	1,000,000.00	85,100.00+
660190001/22020405	Maintenance of Plants and Generators	147,300.00	200,000.00	1,200,000.00	52,700.00+
660190001/22020406	Other Maintenance Services	2,341,740.00	2,400,000.00	7,000,000.00	58,260.00+
660190001/22020413	Minor Road Maintenance		10,000.00	1,000,000.00	10,000.00+
660190001/22020447	Maintenance of Play Field Parks and Gardens				
660190001/22020448	Student Hostels Maintenance				
660190001/22020451	Maintenance of Electricity				
660190001/22020452	Maintenance of Residential Building				
660190001/22020501	Local Training	349,000.00	400,000.00	1,000,000.00	51,000.00+
660190001/22020507	Teaching Practice	773,000.00	780,000.00	1,500,000.00	7,000.00+
660190001/22020508	Local Conference	274,000.00	280,000.00		6,000.00+
660190001/22020510	Other Training General	900,000.00	1,000,000.00	4,500,000.00	100,000.00+
660190001/22020511	Conferences and Forums General	250,000.00	500,000.00	1,000,000.00	250,000.00+
660190001/22020512	Seminars/Workshops/Inductions	20,000.00	100,000.00	500,000.00	80,000.00+
660190001/22020601	Security Services	94,000.00	100,000.00	1,000,000.00	6,000.00+
660190001/22020605	Cleaning & Fumigating Services		10,000.00	1,000,000.00	10,000.00+
660190001/22020611	Support to Sports Clubs	100,000.00	110,000.00	1,500,000.00	10,000.00+
660190001/22020614	Other Services General	1,929,965.00	2,000,000.00	4,000,000.00	70,035.00+
660190001/22020636	Students Union Activities		10,000.00	500,000.00	10,000.00+
660190001/22020637	Examiners' Fees/Expense	2,179,722.05	2,500,000.00	2,500,000.00	320,277.95+
660190001/22020644	Examination Printing	500,161.25	500,165.00	3,500,000.00	3.75+
660190001/22020647	Audit Fees and Expenses	804,500.00	804,500.00	700,000.00	
660190001/22020657	Committee Works General	1,109,000.00	1,500,000.00	1,500,000.00	391,000.00+
660190001/22020703	Legal Services		300,000.00	300,000.00	300,000.00+
660190001/22020801	Motor Vehicle Fuel Cost	1,325,900.00	1,500,000.00	1,500,000.00	174,100.00+





1,704,820.00	66019001/22020803	Plant/Generator fuel Cost	1,002,800.00	1,100,000.00	5,500,000.00	97,200.00+
55,814.16	66019001/22020901	Bank Charges (Other Than Interest)	54,965.35	100,000.00	500,000.00	45,034.65+
1,414,699.00	66019001/22021001	Entertainment & Hospitality	5,417,823.20	5,450,000.00	3,000,000.00	32,176.80+
50,000.00	66019001/22021002	Seminars and Workshops				
209,750.00	66019001/22021003	Publicity & Advertisements/Awareness	1,095,500.00	1,100,000.00	3,000,000.00	4,500.00+
667,250.00	66019001/22021004	Medical Expenses	370,900.00	400,000.00	1,000,000.00	29,100.00+
150,000.00	66019001/22021005	Service School Fees Payment				
914,800.00	66019001/22021006	Postage & Courier Services	40,000.00	150,000.00	150,000.00	110,000.00+
737,000.00	66019001/22021007	Welfare Packages	1,246,000.00	1,500,000.00	1,500,000.00	254,000.00+
447,000.00	66019001/22021017	Public Relations				
	66019001/22021023	Council Member's Expenses		50,000.00	6,500,000.00	50,000.00+
1,053,200.00	66019001/22020616	Accreditation Expenses	11,248,100.00	11,300,000.00	20,000,000.00	51,900.00+
	66019001/22021028	Fertilizer Transport Cost		20,000.00		20,000.00+
	66019001/22021034	NYSC Expenses		10,000.00	500,000.00	10,000.00+
200,000.00	66019001/22021036	Matriculation/Convocation Expenses		10,000.00	2,000,000.00	10,000.00+
	66019001/22021079	Furniture Allowance				
1,416,000.00	66019001/22021110	Committee Works General				
4,473,000.00	66019001/22021292	Welfare Packages				
156,000.00	66019001/22021293	Ceremonies and Functions				
800,000.00	66019001/22021306	Computerisation of Rursary				
	66019001/22021311	Academic Gowns			1,000,000.00	
1,366,161.25	66019001/22021314	External Examiner's Fees and Expenses				
1,535,000.00	66019001/22021315	Examination Printing and Stationaries				
	66019001/22021320	Graduation Ceremony Expenses		50,000.00	1,500,000.00	50,000.00+
746,000.00	66019001/22021321	SIWES				
530,000.00	66019001/22021326	Council Member's Transport and Travelling				
3,365,000.00	66019001/22021327	Council Member's Committee Expenses				
1,876,500.00	66019001/22021346	Matriculation Expenses				
44,982,130.03	TOTAL OVERHEAD COST		53,061,248.10	56,896,665.00	123,070,000.00	3,835,416.90+
305,322,384.16	TOTAL RECURRENT EXP		276,048,425.54	279,996,665.00	410,870,000.00	3,948,239.46+
	26051001 - HIGH COURT OF JUSTICE					
415,965,982.62	26051001/21010101	Basic Salary	541,858,784.02	541,900,000.00	550,000,000.00	41,215.98+
61,006,801.74	26051001/21020101	Housing/Rent Allowance	58,816,419.98	59,035,200.00	128,035,200.00	218,780.02+
33,927,546.37	26051001/21020102	Transport Allowance	32,314,397.68	32,411,000.00	37,711,000.00	96,602.32+
24,042,553.52	26051001/21020103	Meal Subsidy	22,894,267.57	23,134,300.00	27,134,300.00	240,032.43+
24,566,971.79	26051001/21020104	Utility Allowance	23,269,300.57	23,270,300.00	27,134,300.00	999.43+
635,610.43	26051001/21020105	Entertainment Allowance	669,584.85	670,000.00		415.15+
41,492,615.85	26051001/21020106	Leave Allowance	54,185,881.04	54,373,000.00	62,373,000.00	187,118.96+
1,155,061.96	26051001/21020107	Domestic Staff Allowance	781,318.80	1,417,500.00	61,417,500.00	636,181.20+
1,463,896.57	26051001/21020108	Shift Allowance	1,325,402.00	1,634,000.00	1,634,000.00	308,598.00+
189,454,987.36	26051001/21020110	Medical Allowance	31,295,846.80	32,000,000.00	185,000,000.00	704,153.20+





211,629,061.83	26051001/21020111	Hazard Allowance	206,274,115.55	206,300,000.00	200,000,000.00	25,884.45+
1,116,000.04	26051001/21020115	Domestic and Staff Allowance (Directors)	794,578.70	800,000.00		5,421.30+
8,756,534.70	26051001/21020116	Other Allowance	8,519,871.60	10,337,600.00	55,337,600.00	1,817,728.40+
155,983.76	26051001/21020117	Domestic and Staff Allowance (General)	156,263.76	157,000.00		736.24+
18,659,472.04	26051001/21020118	Robe Allowance	19,953,398.64	20,188,000.00	25,188,000.00	234,601.36+
437,015.21	26051001/21020119	Personal Assistant	312,527.52	320,000.00		7,472.48+
20,570,211.87	26051001/21020120	Journal Allowance	23,944,074.82	24,000,000.00		55,925.18+
7,582,052.00	26051001/21020121	Judicial Allowance	8,062,264.83	8,100,000.00		37,735.17+
246,610.80	26051001/21020123	Newspaper Allowance	187,516.44	188,000.00		483.56+
1,311,045.72	26051001/21020124	Vehicle Maintenance Allowance	937,582.56	950,000.00		12,417.44+
27,228.92	26051001/21020125	Contract Addition				
198,567,433.60	26051001/21020126	Inducement Allowance	192,369,748.96	192,400,000.00	200,100,000.00	30,251.04+
50,740,678.80	26051001/21020127	Domestic Staff (Lawyers)	55,300,277.70	55,400,000.00		99,722.30+
16,563,980.02	26051001/21020128	Research Allowance	18,054,171.26	18,100,000.00		45,828.74+
2,278.13	26051001/21020139	Hazard - Teachers				
6,834.39	26051001/21020140	Inducement - Teachers				
43,372,318.16	26051001/21020162	Rent Subsidy	43,195,155.02	43,200,000.00		4,844.98+
	26051001/21020165	Medical Allowance (Judges)	152,142,401.83	152,200,000.00		57,598.17+
1,373,456,768.20	Total Personnel Cost		1,497,615,152.50	1,502,485,900.00	1,561,064,900.00	4,870,747.50+
435,000.00	26051001/22020101	Local Travel and Transport - Training	105,000.00	200,000.00	1,000,000.00	95,000.00+
5,112,500.00	26051001/22020102	Local Travel and Transport - Others	12,180,600.00	12,200,000.00	5,000,000.00	19,400.00+
2,436,300.00	26051001/22020209	Utilities Services	2,162,250.00	2,200,000.00	2,500,000.00	37,750.00+
	26051001/22020210	Operational/Running Costs		100,000.00	2,000,000.00	100,000.00+
	26051001/22020212	Specialized Courts General		100,000.00	2,500,000.00	100,000.00+
	26051001/22020215	Principal Offices Up-keep	7,680,000.00	7,700,000.00	8,000,000.00	20,000.00+
6,925,864.02	26051001/22020301	Office Stationeries/Computer Consumables	8,104,200.00	8,200,000.00	8,000,000.00	95,800.00+
1,862,000.00	26051001/22020302	Books/Materials	3,240,000.00	3,300,000.00	5,000,000.00	60,000.00+
	26051001/22020304	Magazine & Periodicals	345,000.00	400,000.00	3,000,000.00	55,000.00+
4,832,350.00	26051001/22020305	Printing of Non security Documents	2,830,000.00	3,000,000.00	8,000,000.00	170,000.00+
	26051001/22020314	Printing/Publications General	2,889,500.00	3,000,000.00		110,500.00+
12,316,350.00	26051001/22020312	Office Expenses	16,655,950.00	16,700,000.00	15,000,000.00	44,050.00+
	26051001/22020314	Printing/Publication General			5,000,000.00	
1,484,300.00	26051001/22020401	Maint of Motor Vehicles/Transport Equipment	3,568,800.00	3,570,000.00	5,000,000.00	1,200.00+
2,797,000.00	26051001/22020402	Maintenance of office Furniture	11,430,700.00	11,500,000.00	5,000,000.00	69,300.00+
90,150.00	26051001/22020404	Maintenance of Office/ IT Equipments		100,000.00	5,000,000.00	100,000.00+
6,919,000.00	26051001/22020405	Maintenance of Plants and Generators	4,465,000.00	4,466,000.00	7,000,000.00	1,000.00+
2,959,000.00	26051001/22020406	Other Maintenance Services	1,456,500.00	1,600,000.00	5,000,000.00	143,500.00+
	26051001/22020501	Local Training	275,000.00	400,000.00	5,000,000.00	125,000.00+
	26051001/22020511	Conferences and Forums General		100,000.00	15,000,000.00	100,000.00+
395,000.00	26051001/22020601	Security Services	805,000.00	1,000,000.00	2,000,000.00	195,000.00+
	26051001/22020603	Residential Rent	8,287,000.00	8,400,000.00	30,000,000.00	113,000.00+





801,000.00	26051001/22020605	Cleaning & Fumigating Services	2,40,000.00	3,00,000.00	3,00,000.00	60,000.00+
	26051001/22020609	Sporting Services		50,000.00	1,00,000.00	50,000.00+
	26051001/22020614	Other Services General	5,000,000.00	5,000,000.00	2,000,000.00	
33,022,000.00	26051001/22020663	Government Rented Quarters	300,000.00	300,000.00		
	26051001/22020702	Information Technology Consulting		100,000.00	5,000,000.00	100,000.00+
	26051001/22020710	Consultancy Services		100,000.00	5,000,000.00	100,000.00+
796,500.00	26051001/22020801	Motor Vehicle Fuel Cost	679,000.00	700,000.00	1,500,000.00	21,000.00+
5,736,850.00	26051001/22021001	Entertainment & Hospitality	6,686,864.02	6,700,000.00	6,000,000.00	13,135.98+
190,000.00	26051001/22021003	Publicity & Advertisements/Awareness		50,000.00	2,000,000.00	50,000.00+
26,000,000.00	26051001/22021374	Medical Expenses	24,300,000.00	24,400,000.00	32,000,000.00	100,000.00+
1,280,000.00	26051001/22021035	National Conference on NBA			5,000,000.00	
3,250,000.00	26051001/22021061	ICT and Information Centre				
5,920,000.00	26051001/22021083	Chief Judges Up-keep				
529,700.00	26051001/22021087	Appeal Session				
10,300,000.00	26051001/22021088	Election Activities General	3,500,000.00	3,600,000.00	2,000,000.00	100,000.00+
6,914,000.00	26051001/22021215	National council		50,000.00		50,000.00+
2,750,000.00	26051001/22021216	Law Journals Books and Periodicals				
5,000,000.00	26051001/22021217	Annual Legal Year				
13,500,000.00	26051001/22021229	Annual Vacation	12,500,000.00	12,600,000.00	16,000,000.00	100,000.00+
	26051001/22040109	Grant to Communities/NGO's		50,000.00	2,000,000.00	50,000.00+
164,554,864.02	TOTAL OVERHEAD COST		139,686,364.02	142,236,000.00	226,500,000.00	2,549,635.98+
1,538,011,632.22	TOTAL RECURRENT EXP		1,637,301,516.52	1,644,721,900.00	1,787,564,900.00	7,420,383.48+
	26053001 - SHARIA COURT OF APPEAL					
40,835,608.73	26053001/21010101	Basic Salary	55,075,788.05	55,100,000.00	60,000,000.00	24,211.95+
6,201,574.61	26053001/21020101	Housing/Rent Allowance	6,030,612.73	6,800,000.00	32,800,000.00	769,387.27+
3,638,721.74	26053001/21020102	Transport Allowance	3,403,879.06	3,500,000.00	5,000,000.00	96,120.94+
2,647,334.86	26053001/21020103	Meal Subsidy	2,481,751.61	2,500,000.00	4,000,000.00	18,248.39+
2,990,499.11	26053001/21020104	Utility Allowance	2,856,784.61	3,000,000.00	4,000,000.00	143,215.39+
353,044.57	26053001/21020105	Entertainment Allowance	572,333.76	580,000.00		7,666.24+
4,070,245.18	26053001/21020106	Leave Allowance	5,507,580.02	5,520,000.00	5,000,000.00	12,419.98+
1,011,841.72	26053001/21020107	Domestic and Staff Allowance	1,385,816.42	1,400,000.00	5,000,000.00	14,183.58+
397,385.68	26053001/21020108	Shift Allowance	341,891.46	500,000.00	500,000.00	158,108.54+
18,564,388.87	26053001/21020110	Medical Allowance	15,033,215.37	15,100,000.00	50,000,000.00	66,784.63+
20,484,698.37	26053001/21020111	Hazard Allowance	19,828,797.89	20,000,000.00	25,000,000.00	171,202.11+
1,615,275.67	26053001/21020116	Domestic and Staff Allowance (Directors Judiciary)	2,680,259.62	2,700,000.00		19,740.38+
1,332,333.33	26053001/21020118	Robe Allowance	1,505,683.73	1,600,000.00	2,500,000.00	94,316.27+
285,970.19	26053001/21020119	Other Allowances	312,527.52	350,000.00	5,350,000.00	37,472.48+
1,598,799.92	26053001/21020120	Journal Allowance	1,806,820.35	1,900,000.00		93,179.65+
176,100.00	26053001/21020121	Judicial Allowance	206,802.00	210,000.00		3,198.00+
171,582.18	26053001/21020123	Tea Allowance	187,516.44	200,000.00	3,000,000.00	12,483.56+
857,910.68	26053001/21020124	Vehicle Maintenance Allowance	937,582.56	950,000.00		12,417.44+





19,426,730.76	26053001/21020126	Inducement Allowance	18,550,425.37	18,600,000.00	22,000,000.00	49,574.63+
1,893,304.80	26053001/21020127	Domestic Staff (Lawyers)	2,445,518.70	2,500,000.00		54,481.30+
1,252,814.71	26053001/21020128	Research Allowance	1,756,050.05	1,800,000.00		43,949.95+
18,316,911.12	26053001/21020162	Rent Subsidy	20,082,839.51	20,100,000.00		17,160.49+
	26053001/21020165	Medical Allowance for Kadis	14,678,826.96	14,700,000.00		21,173.04+
148,123,076.80	Total Personnel Cost		177,669,303.79	179,610,000.00	224,150,000.00	1,940,696.21+
	26053001/22020101	Local Travel and Transport - Training		50,000.00	2,000,000.00	50,000.00+
2,974,000.00	26053001/22020102	Local Travel and Transport - Others	6,726,000.00	6,800,000.00	5,000,000.00	74,000.00+
	26053001/22020203	Internet Access Charges	30,000.00	100,000.00	500,000.00	70,000.00+
	26053001/22020208	Software Charges/Licenses Renewal		100,000.00	500,000.00	100,000.00+
100,000.00	26053001/22020213	Utilities Services	154,500.00	200,000.00	200,000.00	45,500.00+
	26053001/22020211	Outfit/Robe Stipend	3,200,000.00	3,250,000.00	6,000,000.00	50,000.00+
	26053001/22020212	Specialized Courts General		50,000.00	3,000,000.00	50,000.00+
1,800,000.00	26053001/22020218	Principal Officers Up-Keep	1,650,000.00	1,660,000.00	2,000,000.00	10,000.00+
2,158,583.68	26053001/22020301	Office Stationaries/Computer Consumables	2,277,000.00	2,280,000.00	2,500,000.00	3,000.00+
54,000.00	26053001/22020302	Books/Materials	300,000.00	310,000.00	3,000,000.00	10,000.00+
	26053001/22020303	Newspapers		200,000.00	200,000.00	200,000.00+
	26053001/22020304	Magazines & Periodicals		50,000.00	2,500,000.00	50,000.00+
825,000.00	26053001/22020305	Printing of Non security Documents	1,403,335.00	1,500,000.00	1,500,000.00	96,665.00+
6,739,650.00	26053001/22020312	General Office Expenses	6,366,875.00	6,400,000.00	6,000,000.00	33,125.00+
	26053001/22020314	Printing/Publications General		100,000.00	3,500,000.00	100,000.00+
4,318,800.00	26053001/22020401	Maint of Motor Vehicles/Transport Equipment	3,583,000.00	3,700,000.00	7,000,000.00	117,000.00+
798,700.00	26053001/22020402	Maintenance of office Furniture		10,000.00	2,000,000.00	10,000.00+
2,095,100.00	26053001/22020404	Maintenance of office/ IT Equipments	1,367,900.00	1,400,000.00	3,000,000.00	32,100.00+
1,010,000.00	26053001/22020405	Maintenance of Plants and Generators	1,341,200.00	1,400,000.00	4,000,000.00	58,800.00+
1,824,300.00	26053001/22000406	Other Maintenance Services	1,290,100.00	1,300,000.00	2,000,000.00	9,900.00+
53,000.00	26053001/22020411	Maintenance of Communication Equipments		10,000.00	500,000.00	10,000.00+
	26053001/22020501	Local Training		50,000.00	3,000,000.00	50,000.00+
1,480,500.00	26053001/22020508	Local Conference				
	26053001/22020511	Conferences and Forums General	5,197,000.00	5,200,000.00	23,000,000.00	3,000.00+
	26053001/22020601	Security Services		50,000.00	2,000,000.00	50,000.00+
	26053001/22020603	Residential Rent	1,038,000.00	1,038,000.00	5,000,000.00	
	26053001/22020614	Other Services General		50,000.00	5,000,000.00	50,000.00+
	26053001/22020702	Information Technology Consulting		50,000.00	5,000,000.00	50,000.00+
	26053001/22020709	Planning and Research		10,000.00	1,500,000.00	10,000.00+
	26053001/22000710	Consultancy Services		50,000.00	5,000,000.00	50,000.00+
	26053001/22020715	Professional Fees	252,500.00	300,000.00	1,000,000.00	47,500.00+
1,951,000.00	26053001/22020801	Motor Vehicle Fuel Cost	2,524,000.00	2,600,000.00	3,500,000.00	76,000.00+
3,520,000.00	26053001/22020803	Plant/Generator fuel Cost	3,720,000.00	3,720,000.00	4,000,000.00	
3,306,900.00	26053001/22021001	Entertainment & Hospitality	2,533,400.00	2,600,000.00	4,000,000.00	66,600.00+
	26053001/22021003	Publicity & Advertisement Awareness		50,000.00	2,000,000.00	50,000.00+





5,283,500.00	13001001/22021001	Entertainment & Hospitality	7,450,000.00	6,000,000.00	33,709.38+
	13001001/22021009	Sporting Services	110,000.00	4,000,000.00	10,000.00+
	13001001/22021023	National council	100,000.00	3,000,000.00	100,000.00+
1,139,000.00	13001001/22021122	Physically Challenged Sports			
1,000,000.00	13001001/22021204	Youth Parliament			
416,000.00	13001001/22021205	Professional Technical Literature			
	13001001/22021207	Children and Youth Parliament	5,298,000.00	5,000,000.00	83,000.00+
	13001001/22021357	National Youth Council	5,000,000.00		
20,000.00	13001001/22040109	Grant to Communities/NGO	200,000.00	2,000,000.00	80,000.00+
18,889,790.62	TOTAL OVERHEAD COST		44,415,112.62	50,000,000.00	934,887.38+
55,834,920.68	TOTAL RECURRENT EXP		99,075,240.00	100,775,000.00	1,310,034.82+
	13003001 - NATIONAL YOUTH SERVICE CORPS				
3,000,000.00	13003001/22020102	Local Travel and Transport - Others	100,000.00	5,000,000.00	100,000.00+
	13003001/22020314	Office Expenses	750,000.00	2,000,000.00	
	13003001/22020402	Maintenance of Office Furniture	50,000.00	2,000,000.00	50,000.00+
	13003001/22020406	Other Maintenance Services	100,000.00	4,000,000.00	100,000.00+
	13003001/22020510	Other Trainings General	100,000.00	10,000,000.00	100,000.00+
10,500,000.00	13003001/22021179	Re-Orientation Activities	3,000,000.00		
	13003001/22021237	NYSC Expenses	2,500,000.00	5,000,000.00	250,000.00+
	13003001/22040109	Grant Contribution and Orientation	100,000.00	4,000,000.00	100,000.00+
13,500,000.00	TOTAL OVERHEAD COST		6,700,000.00	32,000,000.00	700,000.00+
13,500,000.00	TOTAL RECURRENT EXP		6,700,000.00	32,000,000.00	700,000.00+
	13002001 - GOMBE STATE SECURITY, TRAFFIC & ENVIRONMENTAL CORP				
	13002001/21010101	Basic Salary			
	13002001/21020108	Housing/Rent Allowance			
	13002001/21020109	Transport Allowance			
	13002001/21020110	Utility Allowance			
	13002001/21020111	Meal Subsidy Allowance			
	13002001/21020112	Leave Allowance			
	13002001/21020113	Domestic Staff Allowance			
	13002001/21020116	Hazard Allowance			
	13002001/21020117	Inducement Allowance			
	13002001/21020118	Other Allowances			
	Total Personnel Cost				
	13002001/22020101	Local Travel and Transport - Training			
	13002001/22020201	Electricity Charges			
	13002001/22020202	Telephone Charges			
	13002001/22020203	Internet Access Charges			
	13002001/22020208	Software Charges/Licenses Renewal			





13002001/22020213	Utilities/Services General					
13002001/22020301	Office Stationeries/Computer Consumables					
13002001/22020305	Printing of Non security Documents					
13002001/22020312	General Office Expenses					
13002001/22020314	Printing/Publications General					
13002001/22020401	Maint of Motor Vehicles/Transport Equipment					
13002001/22020402	Maintenance of Office Furniture					
13002001/22020405	Maintenance of Plants and Generators					
13002001/22020406	Other Maintenance Services					
13002001/22020501	Local Training					
13002001/22020709	Planning and Research					
13002001/22020801	Motor Vehicle Fuel Cost					
13002001/22020803	Plant/Generator fuel Cost					
13002001/22021001	Entertainment & Hospitality					
13002001/22021002	Honourarium & sitting Allowance					
13002001/22021027	Board Allowance					
	Total Overhead Cost					
	Total Recurrent Exp					
	13055001 - GOMBE STATE AGENCY FOR COMMUNITY AND SOCIAL DEVELOPMENT					
13055001/22020101	Local Travel and Transport - Training	1,000,000.00		1,000,000.00		1,000,000.00+
13055001/22020102	Local Travel and Transport - Others	1,500,000.00		1,000,000.00		1,500,000.00+
13055001/22020209	Utilities Services	200,000.00		200,000.00		200,000.00+
13055001/22020301	Office Stationeries/Computer Consumables	500,000.00		500,000.00		500,000.00+
13055001/22020314	Office Expenses	500,000.00		500,000.00		500,000.00+
13055001/22020330	Communication Gadget			2,000,000.00		
13055001/22020401	Maint of Motor Vehicle /Transport Equipment	1,500,000.00		2,000,000.00		1,500,000.00+
13055001/22020402	Maintenance of Office Furniture	1,000,000.00		1,000,000.00		1,000,000.00+
13055001/22020405	Maintenance of Plants & Generators	500,000.00		500,000.00		500,000.00+
13055001/22020406	Motor Vehicles Chain			1,000,000.00		
13055001/22020501	Local Training	1,000,000.00		1,000,000.00		1,000,000.00+
13055001/22020614	Other Services General	1,000,000.00		1,000,000.00		1,000,000.00+
13055001/22020621	Youth Programmes	500,000.00		500,000.00		500,000.00+
13055001/22020630	Disease Control Programmes	500,000.00		500,000.00		500,000.00+
13055001/22020702	Information Technology Consulting	500,000.00		500,000.00		500,000.00+
13055001/22021027	Board Allowance	500,000.00		500,000.00		500,000.00+
13055001/22021028	Board Members Sitting Allowance			2,000,000.00		
13055001/22021060	HIV/AIDS Control Program			500,000.00		
13055001/22021205	Professional Technical Literature youth			500,000.00		
13055001/22040109	Grant to Communities & NGOs	500,000.00		500,000.00		500,000.00+
	TOTAL OVERHEAD COST	11,200,000.00		15,700,000.00		11,200,000.00+
	TOTAL RECURRENT EXP	11,200,000.00		15,700,000.00		11,200,000.00+





14001001 - MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT						
74,093,866.38	14001001/21010101	Basic Salary	96,704,776.60	96,805,000.00	85,000,000.00	100,223.40+
10,594,826.70	14001001/21020101	Housing/Rent Allowance	10,233,944.10	10,345,000.00	12,000,000.00	111,055.90+
6,350,214.23	14001001/21020102	Transport Allowance	6,025,960.79	6,100,000.00	8,500,000.00	74,039.21+
4,440,640.11	14001001/21020103	Meal Subsidy	4,210,090.03	4,300,000.00	5,000,000.00	89,909.97+
4,440,640.11	14001001/21020104	Utility Allowance	4,210,090.03	4,300,000.00	5,000,000.00	89,909.97+
11,790.96	14001001/21020105	Entertainment Allowance	9,493.12	9,500.00		6.88+
7,403,071.58	14001001/21020106	Leave Allowance	9,670,477.93	9,680,000.00	10,000,000.00	9,522.07+
311,911.23	14001001/21020107	Domestic Staff Allowance		50,000.00		50,000.00+
36,890.37	14001001/21020108	Shift Allowance	323,828.15	400,000.00	400,000.00	76,171.85+
461,793.12	14001001/21020111	Harzard Allowance	6,591.83	50,000.00	50,000.00	43,408.17+
21,890.21	14001001/21020115	Domestic and Staff Allowance (Directors)	430,886.52	450,000.00	500,000.00	19,113.48+
34,052.64	14001001/21020133	Examination Allowance	10,345.94	200,000.00	200,000.00	189,654.06+
15,607.48	14001001/21020135	Learned Society - Teachers Allowance	5,675.44	6,000.00		324.56+
76,618.53	14001001/21020118	Other Allowance	2,837.72	3,000.00		162.28+
108,293,813.65	Total Personnel Cost		131,853,511.37	132,862,500.00	126,814,000.00	1,008,988.63+
200,000.00	14001001/22020101	Local Transport & Travel-Training	916,000.00	1,000,000.00	1,000,000.00	84,000.00+
	14001001/22020104	International Transport and Travels - Others		100,000.00	10,000,000.00	100,000.00+
	14001001/22020209	Utility Services		100,000.00	100,000.00	100,000.00+
77,600.00	14001001/22020301	Office Stationeries/Computer Consumables	29,000.00	100,000.00	500,000.00	71,000.00+
3,233,500.00	14001001/22020314	Office Expenses	3,303,500.00	3,500,000.00	2,500,000.00	196,500.00+
203,400.00	14001001/22020401	Maint of Motor Vehicles/Transport Equipment		10,000.00	500,000.00	10,000.00+
	14001001/22020402	Maintenance of Office Furniture		100,000.00	2,500,000.00	100,000.00+
	14001001/22020404	Maintenance of Office/ IT Equipments		10,000.00	2,500,000.00	10,000.00+
14,000.00	14001001/22020405	Maintenance of Plants/Generators	16,500.00	100,000.00	500,000.00	83,500.00+
	14001001/22020501	Local Training		50,000.00	1,000,000.00	50,000.00+
	14001001/22020602	Consultancy Services		10,000.00	500,000.00	10,000.00+
	14001001/22020607	Gender Based Violence Services		50,000.00	8,000,000.00	50,000.00+
	14001001/22020609	Nutrition Intervention		50,000.00	12,000,000.00	50,000.00+
	14001001/22020620	Skills Acquisition Centre		50,000.00	1,500,000.00	50,000.00+
	14001001/22020614	Other Services General	850,000.00	1,000,000.00	6,000,000.00	150,000.00+
3,131,000.00	14001001/22020619	Child Protection Services	1,800,000.00	2,000,000.00	20,000,000.00	200,000.00+
	14001001/22020628	Advocacy Visit/Sensitization		50,000.00	2,000,000.00	50,000.00+
	14001001/22020621	Youth Programmes		10,000.00	500,000.00	10,000.00+
	14001001/22020630	Disease Control Programmes		10,000.00	500,000.00	10,000.00+
	14001001/22020633	Children and Youth Parliament		50,000.00	4,000,000.00	50,000.00+
2,000,000.00	14001001/22020647	Social Security Scheme		10,000.00		
	14001001/22020658	Celebration of Workers & Other Days		10,000.00	3,000,000.00	10,000.00+
	14001001/22020683	Psychosocial Support				
	14001001/22020684	Support to Physically Challenged/PWDs				





14001001/22020688	Enhancing Care Giving Capacity							
14001001/22020691	Improving Capacity to Address Food Security Problems							
14001001/22020709	Planning and Research			100,000.00				100,000.00+
14001001/22021001	Entertainment & Hospitality		6,000,000.00					6,000,000.00
14001001/22021003	Publicity & Advertisements			10,000.00				10,000.00+
14001001/22021004	Medical Expenses			10,000.00				10,000.00+
14001001/22021006	Postage & Courier Services			50,000.00				50,000.00+
14001001/22021007	Welfare Packages		1,440,000.00					60,000.00+
14001001/22021014	Creche			1,810,000.00				1,810,000.00+
14001001/22021023	National council			50,000.00				50,000.00+
14001001/22021042	Women and children Activities			50,000.00				50,000.00+
14001001/22021116	Women Development							
14001001/22021121	Women for Change Initiative							
14001001/22021122	Rehabilitation of Physocally challenged							
14001001/22021123	Support to N/East Women Mobilisation							
14001001/22021331	Social Welfare							
14001001/22021618	Child Protection Service							
14001001/22040109	Grant to Communities/NGO's			50,000.00				50,000.00+
49,102,000.00	TOTAL OVERHEAD COST		14,355,000.00					3,635,000.00+
157,395,813.65	TOTAL RECURRENT EXP		146,208,511.37	1,990,000.00	116,900,000.00	243,714,000.00		4,643,988.63+
	14002001 - GOMBE STATE AGENCY FOR SOCIAL INVESTMENT PROGRAM							
14003001/21010101	Basic Salary			50,000.00				50,000.00+
14003001/21020101	Housing/Rent Allowance			250,000.00				250,000.00+
14003001/21020102	Transport Allowance			250,000.00				250,000.00+
14002001/21020103	Meal Subsidy			200,000.00				200,000.00+
14002001/21020104	Utility Allowance			200,000.00				200,000.00+
14002001/21020105	Entertainment Allowance			400,000.00				
14002001/21020106	Leave Allowance			300,000.00				300,000.00+
14002001/21020108	Shift Allowance			150,000.00				150,000.00+
14002001/21020118	Other Allowances			400,000.00				400,000.00+
	Total Personnel Cost			1,800,000.00				1,800,000.00+
14002001/22020101	Local Travel and Transport - Training			1,000,000.00				1,000,000.00+
14002001/22020102	Local Travels And Transport - Others		815,000.00					35,000.00+
14002001/22020202	Telephone Charges			200,000.00				200,000.00+
14002001/22020209	Utilities services			300,000.00				300,000.00+
14002001/22020301	Office Stationaries/Computer Consumables			500,000.00				500,000.00+
14002001/22020314	Office Expenses			600,000.00				600,000.00+
14002001/22020401	Maint of Motor Vehicles/Transport Equipment			50,000.00				50,000.00+
14002001/22020402	Maintenance of Office Furniture			50,000.00				50,000.00+





14002001/22020404	Maintenance of Office/It Equipment		200,000.00	300,000.00	200,000.00+
14002001/22020405	Maintenance Of Plant and Generator Sets		200,000.00	2,500,000.00	200,000.00+
14002001/22020411	Maintenance of Communication Equipments		50,000.00	300,000.00	50,000.00+
14002001/22020414	Maint of Computer and Internet Expansion			5,000,000.00	
14002001/22020462	Grant Cash transfer Unit Running Cost			500,000.00	50,000.00+
14002001/22020505	Local Training		50,000.00	500,000.00	50,000.00+
14002001/22020602	Consultancy services		50,000.00	500,000.00	50,000.00+
14002001/22020614	Other Services General	500,000.00	11,400,000.00		10,900,000.00+
14002001/22020621	Youth Programmes		500,000.00		500,000.00+
14002001/22020630	Disease Control Programmes		500,000.00		500,000.00+
14002001/22020801	Motor Vehicle Fuel Cost	7,288.66	100,000.00	500,000.00	92,711.34+
14002001/22020803	Plant/Generator Fuel Cost		500,000.00	500,000.00	500,000.00+
14002001/22021001	Entertainment and Hospitality		50,000.00		50,000.00+
14002001/22021003	Publicity & Advertisement/Awareness		500,000.00		500,000.00+
14002001/22021060	HIV/AIDS Control Programme			1,000,000.00	
14002001/22021093	Project/Programme Monitoring and Evaluation		50,000.00	2,000,000.00	50,000.00+
14002001/22021269	Board Members Sitting Allowance		500,000.00		500,000.00+
14002001/22040109	Grant To Community/NGO		500,000.00		500,000.00+
500,000.00	TOTAL OVERHEAD COST	1,322,288.66	18,700,000.00	23,500,000.00	17,377,711.34+
500,000.00	TOTAL RECURRENT EXP	1,322,288.66	20,500,000.00	26,250,000.00	19,177,711.34+
17001001 - MINISTRY OF EDUCATION					
1,825,271,219.44	Basic Salary	2,304,155,230.15	2,304,269,995.00	1,694,694,000.00	114,764.85+
256,570,827.24	Housing/Rent Allowance	246,002,001.25	246,301,000.00	288,000,000.00	298,998.75+
139,665,065.84	Transport Allowance	132,843,875.51	133,000,000.00	170,000,000.00	156,124.49+
97,453,496.68	Meal Subsidy	92,814,638.83	93,000,000.00	100,500,000.00	185,361.17+
97,486,927.31	Utility Allowance	92,814,638.83	93,000,000.00	100,500,000.00	185,361.17+
781,465.19	Entertainment Allowance	48,921.60	49,000.00		78.40+
179,995,945.53	Leave Allowance	228,092,754.29	229,000,000.00	200,000,000.00	907,245.71+
83,576.57	Domestic Staff Allowance				
5,937,828.28	Shift Allowance	5,963,308.30	6,100,000.00	7,700,000.00	136,691.70+
1,130,467.10	Hazard Allowance	68,529,239.95	69,300,000.00	74,700,000.00	770,760.05+
1,808,689.72	Domestic Staff Allowance	2,789,097.16	2,800,000.00	3,400,000.00	10,902.84+
	Other Allowance	107,503,248.98	108,225,000.00	117,225,000.00	721,751.02+
33,430.63	Personal Assistant				
32,313.69	Newspaper Allowance				
83,576.57	Vehicle Maintenance Allowance				
2,310,802.96	Contract Addition				
72,173,400.46	Examination Allowance	5,694,661.80	5,700,000.00		5,338.20+
1,450,000.00	Science Teachers Allowance	116,000.00	120,000.00		4,000.00+
29,951,064.20	Learned Society - Teachers Allowance	2,847,181.59	2,900,000.00		52,818.41+





12,732,243.33	17001001/21020138	Hazard Allowance NASU	1,070,510.47	1,100,000.00			29,489.53+
72,173,270.55	17001001/21020139	Hazard Allowance - Teachers	5,697,318.53	5,700,000.00			2,681.47+
136,676,574.09	17001001/21020140	Inducement Allowance	172,762,963.14	173,000,000.00		210,000,000.00	237,036.86+
1,911,378.66	17001001/21020141	Special Education Allowance	127,160.33	130,000.00			2,839.67+
106,409.47	17001001/21020142	Weighing Allowance					
31,691.17	17001001/21020143	Adjustment Allowance					
27,972,953.63	17001001/21020159	Stress & Strain Inducement Allowance	2,138,828.03	2,200,000.00			61,171.97+
2,963,824,618.31	Total Personnel Cost		3,472,011,578.74	3,475,894,995.00	2,966,719,000.00		3,883,416.26+
1,546,158.00	17001001/22020101	Local Travel and Transport - Training	827,000.00	1,000,000.00	2,000,000.00		173,000.00+
141,000.00	17001001/22020102	Local Travel and Transport - Others	409,000.00	500,000.00	1,500,000.00		91,000.00+
1,438,800.00	17001001/22020301	Office Stationaries/Computer Consumables	1,367,400.00	1,450,000.00	3,000,000.00		82,600.00+
	17001001/22020302	Books/Materials		50,000.00	5,000,000.00		50,000.00+
	17001001/22020305	Printing of Non security Documents		50,000.00	1,000,000.00		50,000.00+
	17001001/22020310	Teaching Aids/Catering Materials Supplies		50,000.00	2,000,000.00		50,000.00+
	17001001/22020314	Printing/Publications General		50,000.00	2,000,000.00		50,000.00+
14,474,349.50	17001001/22020312	General Office Expenses	4,451,050.00	5,000,000.00	10,000,000.00		548,950.00+
	17001001/22020317	Library Books & Materials		50,000.00	1,000,000.00		50,000.00+
90,000.00	17001001/22020328	Prizes for Best Principals Teachers & Students					
1,178,250.00	17001001/22020401	Maint of Motor Vehicle/Transport Equipment	1,697,380.00	1,750,000.00	1,500,000.00		52,620.00+
213,300.00	17001001/22020402	Maintenance of office Furniture	60,000.00	100,000.00	1,000,000.00		40,000.00+
	17001001/22020403	Maintenance of Institutional Building			1,000,000.00		50,000.00+
	17001001/22020411	Maintenance of Communication Equipments	13,300.00	100,000.00	1,500,000.00		86,700.00+
2,072,400.00	17001001/22020501	Local Training	874,500.00	1,050,000.00	3,000,000.00		175,500.00+
	17001001/22020602	Consultancy Services		50,000.00	2,000,000.00		50,000.00+
187,000.00	17001001/22020609	Sports Games and Clinic					
	17001001/22020614	Other Services General					
	17001001/22020609	Disease Control Programmes	10,448,370.00	11,000,000.00	11,000,000.00		551,630.00+
	17001001/22020671	School Census and Mapping		100,000.00	3,000,000.00		100,000.00+
162,750.00	17001001/22020709	Planning and Research	1,300,000.00	50,000.00	2,000,000.00		50,000.00+
5,250,000.00	17001001/22021001	Entertainment & Hospitality	6,000,000.00	1,400,000.00	5,000,000.00		100,000.00+
	17001001/22021009	Sporting Services	168,000.00	6,000,000.00	6,000,000.00		
	17001001/22021023	National council	904,000.00	200,000.00	2,000,000.00		32,000.00+
	17001001/22021033	WAEC/NECO Examination Expenses	227,987,236.85	1,000,000.00	2,000,000.00		96,000.00+
305,114,029.34	17001001/22021038	Student feeding	474,502,030.00	228,050,000.00	350,000,000.00		62,763.15+
	17001001/22021039	Religious Intervention	15,000,000.00	15,050,000.00	10,000,000.00		497,970.00+
15,849,000.00	17001001/22020670	Student Exchange Program	38,995,000.00	39,000,000.00	30,000,000.00		5,000.00+
288,000.00	17001001/22020627	Inspectorate Services	838,000.00	1,000,000.00	10,000,000.00		162,000.00+
	17001001/22020609	Nutrition Intervention		50,000.00	2,000,000.00		50,000.00+
40,000,000.00	17001001/22021030	WASH Activities		1,000,000.00	105,000,000.00		1,000,000.00+
2,060,000.00	17001001/22020619	Child Protection Services	1,500,000.00	4,700,000.00	5,000,000.00		3,200,000.00+
175,549,000.00	17001001/22021196	Exam fees					
	17001001/22021042	Women and children Activities		500,000.00	5,000,000.00		500,000.00+
565,614,036.84	TOTAL OVERHEAD COST		787,342,266.85	795,400,000.00	1,085,500,000.00		8,057,733.15+
3,529,438,655.15	TOTAL RECURRENT EXP		4,259,353,845.59	4,271,294,995.00	4,052,219,000.00		11,941,149.41+





17003001 - STATE UNIVERSAL BASIC EDUCATION BOARD							
45,924,336.61	17003001/21010101 Basic Salary	71,632,911.83	71,700,000.00	58,000,000.00		67,088.17+	
6,449,480.70	17003001/21020101 Housing/Rent Allowance	6,998,164.54	7,050,000.00	6,800,000.00		51,835.46+	
4,017,676.77	17003001/21020102 Transport Allowance	4,389,768.66	4,400,000.00	4,200,000.00		10,231.34+	
2,954,365.92	17003001/21020103 Meal Subsidy	3,265,991.84	3,300,000.00	2,000,000.00		34,008.16+	
2,721,774.69	17003001/21020104 Utility Allowance	3,265,991.84	3,300,000.00	2,000,000.00		34,008.16+	
3,494.40	17003001/21020105 Entertainment Allowance	3,727.36	3,800.00			72.64+	
4,592,434.42	17003001/21020106 Leave Allowance	7,152,074.10	7,200,000.00	5,000,000.00		47,925.90+	
303,088.68	17003001/21020108 Shift Allowance	75,677.04	111,000.00	111,000.00		35,322.96+	
839,437.06	17003001/21000000 Hazard Allowance	652,072.12	700,000.00	900,000.00		47,927.88+	
	17003001/21020114 Other Allowances		3,850.00	3,403,850.00		3,850.00+	
	17003001/21020115 DOMESTIC STAFF DIRECTORS	119,236.36	120,000.00			763.64+	
1,354,053.54	17003001/21020126 Inducement Allowance	202,234.74	400,000.00	1,800,000.00		197,765.26+	
815,111.06	17003001/21020133 Examination Allowance	833,937.80	850,000.00			16,062.20+	
409,747.54	17003001/21020135 Learned Society Teachers	419,187.76	420,000.00			812.24+	
835,176.98	17003001/21020139 Hazard Allowance - Teachers	1,897,127.68	1,900,000.00			2,872.32+	
1,458,875.08	17003001/21020140 Inducement Allowance - Teachers	3,829,590.90	3,900,000.00			70,409.10+	
72,679,053.45	Total Personnel Cost	104,737,694.57	105,358,650.00	84,214,850.00		620,955.43+	
1,961,250.00	17003001/22020102 Local Travel and Transport Others	730,800.00	1,000,000.00	1,000,000.00		269,200.00+	
	17003001/22020203 Internet Access Charges		100,000.00	500,000.00		100,000.00+	
346,988.75	17003001/22020209 Utility Services	23,200.00	350,000.00	350,000.00		326,800.00+	
2,524,900.00	17003001/22020301 Office Stationeries/Computer Consumables	208,500.00	300,000.00	1,500,000.00		91,500.00+	
	17003001/22020302 Books/Materials		100,000.00	5,000,000.00		100,000.00+	
646,000.00	17003001/22020305 Printing of Non security Documents	140,000.00	500,000.00	500,000.00		360,000.00+	
	17003001/22020310 Teaching Aids/Catering Materials Supplies		500,000.00	500,000.00		500,000.00+	
1,986,800.00	17003001/22020314 General Office Expenses	1,632,500.00	2,000,000.00	2,000,000.00		367,500.00+	
500,000.00	17003001/22020317 Library Books & Materials		100,000.00	700,000.00		100,000.00+	
280,000.00	17003001/22020327 Instructional Materials for Schools						
615,000.00	17003001/22020328 Teachers Professional Development (TDP)						
1,850,500.00	17003001/22020401 Maint of Motor Vehicles/Transport Equipment	130,000.00	300,000.00	3,000,000.00		170,000.00+	
148,000.00	17003001/22020402 Maintenance of office Furniture		50,000.00	1,000,000.00		50,000.00+	
650,000.00	17003001/22020403 Maintenance of Institutional Building		100,000.00	6,500,000.00		100,000.00+	
475,000.00	17003001/22020404 Maintenance of office/ IT Equipments		50,000.00	1,000,000.00		50,000.00+	
155,000.00	17003001/22020405 Maintenance of Plants and Generators	7,500.00	500,000.00	500,000.00		492,500.00+	
	17003001/22020406 Other Maintenance Services	922,000.00	2,000,000.00	1,000,000.00		1,078,000.00+	
	17003001/22020411 Maintenance of Communication Equipments		350,000.00			350,000.00+	
43,000.00	17003001/22020414 Maintenance of computers/internet expansion			350,000.00			
660,750.00	17003001/22020445 Maintenance of Board Secretariat						
82,000.00	17003001/22020501 Local Training	32,000.00	200,000.00	3,500,000.00		168,000.00+	
	17003001/22020510 Other Trainings General	4,029,125.00	4,500,000.00	10,500,000.00		470,875.00+	





350,000.00	17003001/22020601	Security Services	615,000.00	700,000.00	2,000,000.00	85,000.00+
620,000.00	17003001/22020709	Consultancy Services		700,000.00	700,000.00	700,000.00+
	17003001/22020607	Information and Reward	171,875.00	180,000.00		8,125.00+
	17003001/22021009	Sporting Services		50,000.00	3,000,000.00	50,000.00+
	17003001/22020614	Other Services General	26,465,000.00	26,500,000.00	16,400,000.00	35,000.00+
	17003001/22020619	Child Protection Service		50,000.00	10,000,000.00	50,000.00+
	17003001/22020630	Disease Control Programmes		100,000.00	1,300,000.00	100,000.00+
2,288,300.00	17003001/22020668	Enrolment Drive				
1,399,000.00	17003001/22021001	Entertainment & Hospitality	638,000.00	800,000.00	3,000,000.00	162,000.00+
	17003001/22021002	Honourarium & sitting Allowance		50,000.00	1,000,000.00	50,000.00+
25,000.00	17003001/22021004	Medical Expenses	50,000.00	250,000.00	2,500,000.00	200,000.00+
184,000.00	17003001/22021007	Welfare Packages	30,000.00	250,000.00	2,500,000.00	220,000.00+
	17003001/22021009	Sports Games and Clinic		50,000.00		
	17003001/22000000	Recruitment and Appointment (Service Wide)		100,000.00	3,000,000.00	100,000.00+
1,121,000.00	17003001/22021017	S.B.M.C Activity				
4,000,000.00	17003001/22021027	Board Allowance	5,133,333.46	5,140,000.00	5,000,000.00	6,666.54+
150,000.00	17003001/22021016	Monitoring & Evaluation		1,730,000.00	5,900,000.00	1,730,000.00+
	17003001/22021039	Religious Intervention		50,000.00	1,000,000.00	50,000.00+
	17003001/22020646	JSS Examination Expenses		150,000.00	700,000.00	150,000.00+
2,757,000.00	17003001/22020673	LIB Programme		100,000.00	3,500,000.00	100,000.00+
	17003001/22020505	Better Educ. Services Delv. for all (BESDA)		50,000.00	10,000,000.00	50,000.00+
1,800,000.00	17003001/22021078	Routine School Monitoring				
	17003001/22020672	T sangaya Education Program		50,000.00	4,400,000.00	50,000.00+
83,000.00	17003001/22040109	Grant to Communities/NGO's		1,000,000.00	1,000,000.00	1,000,000.00+
27,702,488.75	TOTAL OVERHEAD COST		41,008,833.46	51,050,000.00	111,800,000.00	10,041,166.54+
100,381,542.20	TOTAL RECURRENT EXP		145,746,528.03	156,408,650.00	196,014,850.00	10,662,121.97+
	17008001 - GOMBE STATE LIBRARY BOARD					
14,453,351.21	17008001/21010101	Basic Salary	18,961,742.00	19,000,000.00	20,000,000.00	38,258.00+
2,070,375.27	17008001/21020101	Housing/Rent Allowance	1,973,672.62	2,300,000.00	2,300,000.00	326,327.38+
1,155,552.12	17008001/21020102	Transport Allowance	1,110,566.92	1,300,000.00	1,300,000.00	189,433.08+
841,106.64	17008001/21020103	Meal Subsidy	811,111.91	946,000.00	950,000.00	134,888.09+
841,106.65	17008001/21020104	Utility Allowance	811,111.91	950,000.00	950,000.00	138,888.09+
3,494.40	17008001/21020105	Entertainment Allowance	3,494.40	4,000.00		505.60+
1,439,325.78	17008001/21020106	Leave Allowance	1,896,175.15	2,000,000.00	2,000,000.00	103,824.85+
	17008001/21020107	Domestic Staff Allowance		380,000.00	480,000.00	380,000.00+
1,331,127.50	17008001/21020108	Shift Allowance	1,251,073.62	1,400,000.00	1,400,000.00	148,926.38+
	17008001/21020118	Other Allowances		520,000.00	520,000.00	520,000.00+
	17008001/21020129	Legislative Allowance		252,500.00	116,500.00	252,500.00+
22,135,439.57	Total Personnel Cost		26,818,948.53	29,052,500.00	30,016,500.00	2,233,551.47+
330,000.00	17008001/22020101	Local Transport & Travel - Others	510,000.00	1,000,000.00	1,000,000.00	490,000.00+
985,000.00	17008001/22020303	Newspaper Allowances				





40,000.00	17008001/22020203	Internet Access Charges			500,000.00	500,000.00	500,000.00+
140,000.00	17008001/22020302	Books/Materials	27,400.00		100,000.00	2,300,000.00	72,600.00+
47,000.00	17008001/22020305	Printing of Non security Documents	30,000.00		500,000.00	500,000.00	470,000.00+
560,000.00	17008001/22020313	Accessories/Materials/Supplies General			300,000.00	300,000.00	300,000.00+
45,000.00	17008001/22020314	General Office Expenses	947,700.00		1,000,000.00	1,000,000.00	52,300.00+
171,500.00	17008001/22020318	Binding of Materials					
60,500.00	17008001/22020401	Maint of Motor Vehicles/Transport Equipment	146,900.00		700,000.00	700,000.00	553,100.00+
60,500.00	17008001/22020402	Maintenance of office Furniture			500,000.00	500,000.00	500,000.00+
475,000.00	17008001/22020406	Other Maintenance Services	547,250.00		1,000,000.00	1,000,000.00	452,750.00+
	17008001/22020444	Maintenance of E-Library					
	17008001/22020501	Local Training			100,000.00	500,000.00	100,000.00+
	17008001/22020614	Other Services General	472,850.00		900,000.00	500,000.00	427,150.00+
388,500.00	17008001/22020803	Plant/Generator fuel Cost	311,400.00		1,000,000.00	1,000,000.00	688,600.00+
	17008001/22021008	Subscription to Professional Bodies			50,000.00	1,000,000.00	50,000.00+
	17008001/22021028	Board Allowance			500,000.00	5,000,000.00	500,000.00+
	17008001/22040109	Grant to Communities/NGO's			464,000.00	500,000.00	464,000.00+
3,242,500.00	TOTAL OVERHEAD COST		2,993,500.00		8,614,000.00	16,300,000.00	5,620,500.00+
25,377,939.57	TOTAL RECURRENT EXP		29,812,448.53		37,666,500.00	46,316,500.00	7,854,051.47+
	17010001 - ADULT AND NON FORMA EDUCATION						
40,097,898.64	17010001/21010101	Basic Salary	51,458,671.25		51,600,000.00	50,000,000.00	141,328.75+
5,882,715.27	17010001/21020101	Housing/Rent Allowance	5,586,307.34		5,800,000.00	6,400,000.00	213,692.66+
3,296,591.68	17010001/21020102	Transport Allowance	3,182,108.00		3,399,000.00	3,600,000.00	216,892.00+
2,268,059.11	17010001/21020103	Meal Subsidy	2,194,204.99		2,500,000.00	2,500,000.00	305,795.01+
2,268,059.11	17010001/21020104	Utility Allowance	2,194,204.99		2,500,000.00	2,500,000.00	305,795.01+
153,842.82	17010001/21020105	Entertainment Allowance	14,210.56		15,000.00		789.44+
4,007,330.35	17010001/21020106	Leave Allowance	5,145,869.10		5,700,000.00	5,700,000.00	554,130.90+
124,177.85	17010001/21020107	Domestic and Staff Allowance	59,618.18		508,000.00	508,000.00	448,381.82+
	17010001/21020108	Shift Allowance			30,000.00	30,000.00	30,000.00+
258,920.66	17010001/21020111	Harzard Allowance	113,991.56		200,000.00	1,100,000.00	86,008.44+
60,598.27	17010001/21020112	Inducement/Stress Allowance	489,296.56		650,000.00	5,350,000.00	160,703.44+
423,310.36	17010001/21020115	Domestic and Staff Allowance (Directors)	59,618.18		60,000.00		381.82+
	17010001/21020118	Other Allowances			19,000.00	2,628,000.00	19,000.00+
181,794.81	17010001/21020119	Visiting/Part Time Lecturers Allowance			300,000.00	1,500,000.00	300,000.00+
1,225,938.53	17010001/21020126	Inducement Allowance	244,648.28		250,000.00		5,351.72+
739,398.87	17010001/21020133	Examination Allowance	1,373,533.62		1,400,000.00		26,466.38+
54,327.49	17010001/21020135	Learned Society - Teachers Allowance	629,770.33		700,000.00		70,229.67+
1,354,621.67	17010001/21020138	Hazard Allowance NASU	83,198.40		84,000.00		801.60+
4,436,402.41	17010001/21020139	Harzard Allowance - Teachers	1,259,542.06		1,300,000.00		40,457.94+
66,833,987.90	Total Personnel Cost		77,924,414.36		80,915,000.00	81,816,000.00	2,990,585.64+





65,000.00	17010001/22020101	Local Travel and Transport - Training	39,000.00	300,000.00	800,000.00	300,000.00+
	17010001/22020102	Local Travel and Transport - Others		100,000.00	900,000.00	61,000.00+
	17010001/22020209	Utility Services		10,000.00	10,000.00	10,000.00+
362,000.00	17010001/22020301	Office Stationeries/Computer Consumables	263,000.00	500,000.00	500,000.00	237,000.00+
85,000.00	17010001/22020310	Teaching Aids/Catering Materials Supplies	78,600.00	200,000.00	200,000.00	121,400.00+
347,014.07	17010001/22020312	General Office Expenses	517,978.61	601,000.00	1,500,000.00	83,021.39+
804,000.00	17010001/22020317	Home Economics Materials				
526,000.00	17010001/22020401	Maint of Motor Vehicles/Transport Equipment	1,199,000.00	1,200,000.00	1,200,000.00	1,000.00+
80,000.00	17010001/22020402	Maintenance of office Furniture		50,000.00	250,000.00	50,000.00+
	17010001/22020404	Maintenance of office/ IT Equipments		200,000.00	200,000.00	200,000.00+
221,000.00	17010001/22020405	Maintenance of Plants and Generators	82,500.00	300,000.00	300,000.00	217,500.00+
	17010001/22020501	Local Training	60,000.00	500,000.00	500,000.00	440,000.00+
	17010001/22020614	Other Services General	2,353,462.22	2,500,000.00	4,000,000.00	146,537.78+
180,000.00	17010001/22020625	Epidemic Response Services				
	17010001/22020674	Festivals & Other Sporting Events		200,000.00	1,000,000.00	200,000.00+
	17010001/22020709	Planning and Research		50,000.00	300,000.00	50,000.00+
130,000.00	17010001/22021003	Publicity & Advertisements/Awareness		150,000.00	150,000.00	150,000.00+
	17010001/22021006	Postage & Courier Services		20,000.00	20,000.00	20,000.00+
	17010001/22020658	Celebration of Workers & Other Days		400,000.00	4,000,000.00	400,000.00+
	17010001/22021025	Sensitization	291,000.00	300,000.00	250,000.00	9,000.00+
	17010001/22021016	Monitoring and Evaluation	107,500.00	200,000.00	500,000.00	92,500.00+
147,000.00	17010001/22021048	Literacy campaign				
	17010001/22020675	Vocational/Special Education		200,000.00	1,000,000.00	200,000.00+
2,000,000.00	17010001/22020628	Advocacy visit /Sensitization	157,500.00	200,000.00	1,000,000.00	42,500.00+
235,000.00	17010001/22020672	Tsangava Education Program		100,000.00	3,000,000.00	100,000.00+
1,000,000.00	17010001/22021315	Examination Expenses				
175,000.00	17010001/22021318	Field day				
	17010001/22040109	Grant to Communities/NGO's		200,000.00	200,000.00	200,000.00+
6,357,014.07	TOTAL OVERHEAD COST		5,149,540.83	8,481,000.00	21,780,000.00	3,331,459.17+
73,191,001.97	TOTAL RECURRENT EXP		83,073,955.19	89,396,000.00	103,596,000.00	6,322,044.81+
	17017001 - TEACHERS SERVICE COMMISSION					
13,594,233.73	17017001/21010101	Basic Salary	20,384,283.35	20,400,000.00	16,000,000.00	15,716.65+
11,059,708.65	17017001/21010103	Consolidated Revenue Fund Charges - Salaries	18,258,521.16	18,300,000.00	18,000,000.00	41,478.84+
1,682,124.94	17017001/21020101	Housing/Rent Allowance	1,782,070.66	1,800,000.00	3,500,000.00	17,929.34+
1,250,536.78	17017001/21020102	Transport Allowance	1,321,565.68	1,330,000.00	1,530,000.00	8,434.32+
1,043,731.64	17017001/21020103	Meal Subsidy	1,009,230.11	1,029,000.00	1,200,000.00	19,769.89+
1,043,731.64	17017001/21020104	Utility Allowance	1,059,376.05	1,200,000.00	1,200,000.00	140,623.95+
	17017001/21020105	Entertainment Allowance	50,145.94	51,000.00		854.06+
1,359,423.14	17017001/21020106	Leave Allowance	2,038,428.13	2,100,000.00	2,100,000.00	61,571.87+
	17017001/21020107	Domestic Staff Allowance	125,364.84	126,000.00		635.16+
193,994.88	17017001/21020108	Shift Allowance	177,912.12	220,000.00	220,000.00	42,087.88+





17017001/21020119	Personal Assistant	41,788.28	42,000.00		211.72+
17017001/21020123	Newspaper Allowance	25,072.96	26,000.00		927.04+
17017001/21020124	Vehicle Maintenance	125,364.84	126,000.00		635.16+
31,227,485.40	Total Personnel Cost	46,399,124.12	46,750,000.00	43,750,000.00	350,875.88+
17017001/22020101	Local Travel and Transport - Training	20,000.00	500,000.00	1,500,000.00	480,000.00+
17017001/22020102	Local Travel and Transport - Others		300,000.00	1,000,000.00	300,000.00+
17017001/22020203	Internet Access Charges		500,000.00	500,000.00	500,000.00+
17017001/22020204	Satellite Broadcasting Access Charges	20,000.00	100,000.00	1,000,000.00	80,000.00+
17017001/22020301	Office Stationaries/Computer Consumables	2,101,750.00	2,170,000.00	2,000,000.00	68,250.00+
17017001/22020314	General Office Expenses	1,019,750.00	1,500,000.00	1,500,000.00	480,250.00+
17017001/22020401	Maint of Motor Vehicles/Transport Equipment	488,000.00	1,000,000.00	1,000,000.00	512,000.00+
17017001/22020402	Maintenance of office Furniture	34,000.00	500,000.00	500,000.00	466,000.00+
17017001/22020404	Maintenance of office/ IT Equipments		500,000.00	500,000.00	500,000.00+
17017001/22020405	Maintenance of Plants and Generators	30,000.00	500,000.00	500,000.00	470,000.00+
17017001/22020501	Local Training	892,200.00	1,000,000.00	2,000,000.00	107,800.00+
17017001/22020508	Conferences and Forums General		50,000.00	1,000,000.00	50,000.00+
17017001/22020709	Planning and Research		100,000.00	1,000,000.00	100,000.00+
17017001/22020801	Motor Vehicle Fuel Cost	126,000.00	1,000,000.00	1,000,000.00	874,000.00+
17017001/22020803	Plant/Generator fuel Cost	125,000.00	500,000.00	500,000.00	375,000.00+
17017001/22021001	Entertainment & Hospitality	1,090,000.00	1,130,000.00	2,000,000.00	40,000.00+
17017001/22021002	Honourarium & sitting Allowance		50,000.00	4,000,000.00	50,000.00+
17017001/22021003	Publicity & Advertisements/Awareness	50,000.00	500,000.00	500,000.00	450,000.00+
17017001/22021011	Recruitment and Appointment (Service Wide)		500,000.00	500,000.00	500,000.00+
17017001/22021016	Monitoring & Evaluation				
17017001/22021023	National council		50,000.00	1,000,000.00	50,000.00+
17017001/22021028	Board Allowance	2,700,000.00	2,700,000.00		
3,598,700.00	TOTAL OVERHEAD COST	8,696,700.00	15,150,000.00	23,500,000.00	6,453,300.00+
34,826,185.40	TOTAL RECURRENT EXP	55,095,824.12	61,900,000.00	67,250,000.00	6,804,175.88+
	66018001 - GOMBE STATE POLYTECHNIC BAJOGA				
367,346,069.76	66018001/21010103 Consolidated Salaries	274,821,751.16	274,900,000.00	370,000,000.00	78,248.84+
277,800.00	66018001/21010115 Overtime Responsibility Hazard	225,500.00	300,000.00	2,500,000.00	74,500.00+
	66018001/21020123 Other Allowance		10,000.00	700,000.00	10,000.00+
	66018001/21020202 Contribution Pension		100,000.00	30,000,000.00	100,000.00+
367,623,869.76	Total Personnel Cost	275,047,251.16	275,310,000.00	403,200,000.00	262,748.84+
1,329,960.00	66018001/22020102 Local Travel and Transport - Others	1,021,000.00	1,186,000.00	2,000,000.00	165,000.00+
136,006.00	66018001/22020201 Electricity Charges	166,283.83	1,000,000.00	1,000,000.00	833,716.17+
	66018001/22020202 Telephone Charges		50,000.00	1,000,000.00	50,000.00+
	66018001/22020203 Internet Access Charges		50,000.00	2,000,000.00	50,000.00+
55,000.00	66018001/22020209 Water Rates	6,000.00	100,000.00	1,500,000.00	94,000.00+
	66018001/22020208 Software Charges/Licenses Renewal		100,000.00	1,500,000.00	100,000.00+
	66018001/22020209 Utility Services		100,000.00	700,000.00	100,000.00+





906,160.00	66018001/22020301	Office Stationeries/Computer Consumables	253,240.00	350,000.00	3,000,000.00	96,760.00+
570,000.00	66018001/22020304	Magazines and Periodicals		50,000.00	2,000,000.00	50,000.00+
426,050.00	66018001/22020306	Printing of Security Documents	35,550.00	50,000.00	3,000,000.00	50,000.00+
	66018001/22020307	Drugs and Medical Supplies		500,000.00	1,500,000.00	464,450.00+
	66018001/22020309	Uniform and Other Clothing (Service Wide)		400,000.00	2,400,000.00	400,000.00+
	66018001/22020310	Teaching Aids and Catering Material Supply		500,000.00	1,500,000.00	500,000.00+
	66018001/22020313	Accessories/Materials/Supplies General		50,000.00	1,000,000.00	50,000.00+
	66018001/22020314	General Office Expenses		50,000.00	2,000,000.00	50,000.00+
146,594.03	66018001/22021030	Wash Activities		100,000.00	10,000,000.00	100,000.00+
9,100.00	66018001/22020401	Maint of Motor Vehicle /Transport Equipments		50,000.00	1,500,000.00	50,000.00+
785,890.00	66018001/22020402	Maintenance of Office Furniture		300,000.00	1,000,000.00	300,000.00+
44,700.00	66018001/22020403	Maintenance of Institutional Building	40,000.00	100,000.00	2,000,000.00	60,000.00+
40,000.00	66018001/22020404	Maintenance of Office/IT Equipment	44,500.00	150,000.00	2,000,000.00	105,500.00+
521,870.00	66018001/22020405	Maintenance of Plants and Generators	399,080.00	500,000.00	1,000,000.00	500,000.00+
	66018001/22020406	Other Maintenance Services	281,400.00	500,000.00	4,500,000.00	100,920.00+
	66018001/22020411	Maintenance of Communication Equipments		500,000.00	3,000,000.00	218,600.00+
	66018001/22020413	Minor Road Maintenance		500,000.00	1,000,000.00	500,000.00+
291,650.00	66018001/22020414	Maintenance of computers/internet expansion	28,800.00	29,000.00		200.00+
1,734,025.00	66018001/22020448	Maintenance of Students Hostels		300,000.00	1,500,000.00	300,000.00+
	66018001/22020449	Maintenance of Play Field Parks and Gardens		500,000.00	1,500,000.00	500,000.00+
	66018001/22020452	Maintenance of Residential Building		500,000.00	3,000,000.00	500,000.00+
	66018001/22020501	Local Training		500,000.00	3,000,000.00	500,000.00+
	66018001/22020502	International Training		500,000.00	3,000,000.00	500,000.00+
	66018001/22020510	Other Training General		500,000.00	3,000,000.00	500,000.00+
	66018001/22020511	Conferences and Forums General		500,000.00	4,000,000.00	500,000.00+
	66018001/22020512	Seminars/Workshops/Inductions		500,000.00	1,000,000.00	500,000.00+
2,832,500.00	66018001/22020601	Security Services	4,290,000.00	4,300,000.00	10,000,000.00	10,000.00+
	66018001/22020603	Residential Rent		800,000.00	2,000,000.00	800,000.00+
1,246,500.00	66018001/22020605	Cleaning and Fumigation Services	3,830,000.00	4,000,000.00	6,500,000.00	170,000.00+
280,400.00	66018001/22020609	Sports Games and Clinics				
	66018001/22020614	Other Services General	255,000.00	300,000.00	2,000,000.00	45,000.00+
	66018001/22020617	Graduation Expenses		600,000.00	1,900,000.00	600,000.00+
	66018001/22020657	Committee Works General		300,000.00	1,500,000.00	300,000.00+
737,500.00	66018001/22020801	Motor Vehicle Fuel Cost	1,305,000.00	1,305,000.00	2,000,000.00	
100,000.00	66018001/22020803	Plant and Generator Fuel Cost	360,400.00	500,000.00	2,500,000.00	139,600.00+
380,762.64	66018001/22020901	Bank Charges other than Interest	382,779.48	600,000.00	600,000.00	217,220.52+
248,400.00	66018001/22021001	Entertainment and Hospitality	622,550.00	700,000.00	2,500,000.00	77,450.00+
128,000.00	66018001/22021003	Publicity & Advertisements/Awareness	42,000.00	100,000.00	3,000,000.00	58,000.00+
5,500.00	66018001/22021004	Medial Expenses		500,000.00	2,000,000.00	500,000.00+
16,500.00	66018001/22021006	Postage and Courier Services		650,000.00	500,000.00	650,000.00+
	66018001/22021007	Welfare Packages		100,000.00	3,500,000.00	100,000.00+





66018001/22021008	Subscription to National and International Associations	80,000.00		1,500,000.00	
66018001/22021009	Sporting Services		100,000.00	1,000,000.00	20,000.00+
66018001/22021027	Accreditation Expenses		100,000.00	20,000,000.00	100,000.00+
66018001/22021034	NYSC Expenses	345,000.00	500,000.00	500,000.00	155,000.00+
66018001/22021046	Subsidy on Accommodation		50,000.00	2,000,000.00	50,000.00+
66018001/22021237	Allowances for NYSC				
66018001/22021290	Committee Expenses				
66018001/22021292	Gifts & Donations by the School	480,000.00	480,000.00		
66018001/22021311	Academic Gowns		50,000.00	5,000,000.00	50,000.00+
66018001/22020644	Examination Printing		50,000.00	2,000,000.00	50,000.00+
66018001/22021316	Consumables/Cleaning Materials				
66018001/22021317	Fuel and Lubricants (Allowance)				
66018001/22021323	Other Miscellaneous Expenses	666,400.00	700,000.00	3,500,000.00	33,600.00+
66018001/22021324	Governing Council		500,000.00	5,000,000.00	500,000.00+
	TOTAL OVERHEAD COST	14,934,983.31	27,850,000.00	150,100,000.00	12,915,016.69+
	TOTAL RECURRENT EXP	289,982,234.47	303,160,000.00	553,300,000.00	13,177,765.53+
66019001	- COLLEGE OF BASIC REMEDIAL STUDIES				
	KUMO				
66019003	- COLLEGE OF BASIC REMEDIAL STUDIES				
	DANBAN FULANI				
2,001,675.88	Local Travel and Transport - Training	3,397,190.00	3,500,000.00	10,000,000.00	102,810.00+
581,437.12	Electricity Charges	1,040,616.00	1,100,000.00	4,000,000.00	59,384.00+
1,155,000.00	Telephone Charges	1,050,000.00	1,100,000.00	2,000,000.00	50,000.00+
266,000.00	Internet Access Charges	100,380.66	200,000.00	1,000,000.00	99,619.34+
	Water Rates	54,800.00	100,000.00	500,000.00	45,200.00+
	Software Charges/Licenses Renewal	342,850.00	400,000.00	1,000,000.00	57,150.00+
48,760.00	Utilities Services				
	Utilities/Services General	20,830.00	100,000.00	100,000.00	79,170.00+
1,259,000.00	Office Stationaries/Computer Consumables	784,350.00	1,000,000.00	5,000,000.00	215,650.00+
	Books/Materials	368,720.00	500,000.00	2,000,000.00	131,280.00+
17,300.00	Magazines & Periodicals		50,000.00	1,000,000.00	50,000.00+
	Publication of Journals [TETFUND]		100,000.00	10,000,000.00	100,000.00+
	Printing of Security Documents	1,230,023.25	1,300,000.00	2,000,000.00	69,976.75+
	Drugs & Medical Supplies	1,101,800.00	1,200,000.00	2,000,000.00	98,200.00+
	Uniform and Other Clothing (Service Wide)		100,000.00	1,500,000.00	100,000.00+
	Teaching aids/ Instruction Materials	5,600.00	200,000.00	1,500,000.00	194,400.00+
	Accessories/Materials/Supplies General	162,500.00	500,000.00	500,000.00	337,500.00+
2,180,970.00	General Office Expenses	815,000.00	1,000,000.00	4,000,000.00	185,000.00+
295,000.00	School Library				





66020001/22020317	Library Books & Materials				50,000.00	3,000,000.00	50,000.00+
66020001/22021030	Wash Activities			100,000.00	20,000,000.00	100,000.00+	
66020001/22020401	Maint of Motor Vehicles/Transport Equipment	3,250,350.00		3,400,000.00	5,000,000.00	149,650.00+	
66020001/22020402	Maintenance of office Furniture	125,000.00		150,000.00	800,000.00	25,000.00+	
66020001/22020403	Maintenance of Institutional Building	47,500.00		200,000.00	3,000,000.00	152,500.00+	
66020001/22020404	Maintenance Of Office/ IT Equipments	276,450.00		400,000.00	2,000,000.00	123,550.00+	
66020001/22020405	Maintenance of Plants and Generators	293,250.00		400,000.00	1,500,000.00	106,750.00+	
66020001/22020406	Other Maintenance Allowances	321,500.00		400,000.00	5,000,000.00	78,500.00+	
66020001/22020411	Maintenance of Communication Equipments	18,300.00		100,000.00	2,000,000.00	81,700.00+	
66020001/22020413	Minor Road Maintenance	188,100.00		500,000.00	500,000.00	311,900.00+	
66020001/22020414	Maintenance of Office/Residential Buildings			100,000.00	3,000,000.00	100,000.00+	
66020001/22020418	Maintenance of Students Hostels	109,900.00		1,000,000.00	1,000,000.00	890,100.00+	
66020001/22020448	Student Hostel Maintenance						
66020001/22020449	Maintenance of Play Fields Parks and Gardens						
66020001/22020450	Maintenance of Equipment						
66020001/22020451	Maintenance of Electricity						
66020001/22020452	Maintenance of Residential Building			100,000.00	15,000,000.00	100,000.00+	
66020001/22020501	Local Training			300,000.00	2,000,000.00	65,640.00+	
66020001/22020502	International Training	234,360.00		130,000.00	30,000,000.00	130,000.00+	
66020001/22020507	Teaching Practice						
66020001/22020509	Conference Attendance [TETFUND]			100,000.00	10,000,000.00	100,000.00+	
66020001/22020510	Other Trainings General	526,580.00		600,000.00	21,000,000.00	73,420.00+	
66020001/22020511	Conferences and Forums General			100,000.00	6,500,000.00	100,000.00+	
66020001/22020512	Seminars/Workshops/Inductions	414,720.00		500,000.00	1,000,000.00	85,280.00+	
66020001/22020514	Academic Staff Training & Dev. (TETFUND)						
66020001/22020515	Teaching Practice (TETFUND)						
66020001/22020516	Institutional Based Research (TETFUND)						
66020001/22020605	Cleaning & Fumigating Services	68,500.00		250,000.00	2,000,000.00	181,500.00+	
66020001/22020609	Sports Games and Clinic						
66020001/22020614	Other Services General	1,734,597.50		2,500,000.00	23,500,000.00	765,402.50+	
66020001/22020617	Graduation Expenses			50,000.00	2,000,000.00	50,000.00+	
66020001/22020647	Audit Fees and Expenses	320,000.00		350,000.00	2,000,000.00	30,000.00+	
66020001/22020644	Examination Printing	832,342.50		1,000,000.00	5,000,000.00	167,657.50+	
66020001/22020645	Internal and External Examination	52,500.00		100,000.00	1,000,000.00	47,500.00+	
66020001/22020657	Committee Works General	525,600.00		700,000.00	500,000.00	174,400.00+	
66020001/22020674	Festivals & Other Sporting Events	1,233,700.00		1,250,000.00	1,500,000.00	16,300.00+	
66020001/22020679	Governing Council	1,146,600.00		1,200,000.00	4,000,000.00	53,400.00+	
66020001/22020801	Motor Vehicle Fuel Cost	4,017,160.00		4,200,000.00	7,000,000.00	182,840.00+	
66020001/22020803	Plant/Generator fuel Cost	852,250.00		900,000.00	5,000,000.00	47,750.00+	
66020001/22020901	Bank Charges (Other than Interest)	111,388.66		500,000.00	500,000.00	388,611.34+	
66020001/22021001	Entertainment & Hospitality	7,283,100.00		7,300,000.00	7,000,000.00	16,900.00+	





610,000.00	66020001/22021002	Honourarium & sitting Allowance	705,750.00	800,000.00	10,000,000.00	94,250.00+
508,650.00	66020001/22021003	Publicity & Advertisements/Awareness		50,000.00	1,000,000.00	50,000.00+
651,400.00	66020001/22021004	Medical Expenses		300,000.00	3,000,000.00	274,150.00+
	66020001/22021006	Postage & Courier Services	25,850.00	200,000.00	3,500,000.00	163,500.00+
	66020001/22021008	Subscriptions to Professional Bodies	36,500.00	500,000.00	1,500,000.00	47,260.00+
	66020001/22021009	Sporting Services	452,740.00	100,000.00	2,000,000.00	12,600.00+
	66020001/22021026	Students Field Trips	87,400.00	100,000.00	20,000,000.00	100,000.00+
855,000.00	66020001/22021027	Accreditation Expenses		800,000.00	500,000.00	365,100.00+
	66020001/22021041	Other Miscellaneous	434,900.00	10,000.00	1,500,000.00	10,000.00+
	66020001/22021045	Academic Gowns		600,000.00	5,000,000.00	1,666.67+
	66020001/22021046	Subsidy on Accommodation	598,333.33			
	66020001/22021060	Vehicle Maintenance Expenses				
5,020,619.98	66020001/22021196	Exams Fees				
306,457.00	66020001/22021205	Professional Technical Literature				
250,000.00	66020001/22021214	Manuscript Development [TETFUND]				
105,000.00	66020001/22021237	Allowances for NYSC		10,000.00	300,000.00	10,000.00+
100,000.00	66020001/22021290	Committee Expenses				
3,635,000.00	66020001/22021292	Gifts & donations by the School				
1,248,300.00	66020001/22021239	Ceremonies and Functions				
193,000.00	66020001/22021294	Hospitality				
250,000.00	66020001/22021298	Special Teaching Materials				
330,000.00	66020001/22021300	Subscriptions to National and Inter. Associa.				
994,000.00	66020001/22021301	Seminars & Workshops				
1,780,000.00	66020001/22021302	Public Relation				
836,800.00	66020001/22021303	Computer Software Expenses				
310,100.00	66020001/22021304	Computer Parts & Accessories				
177,100.00	66020001/22021306	Computerisation of Bursary				
610,000.00	66020001/22021315	Examination Printing & Stationaries				
82,100.00	66020001/22021316	Consumables/Cleaning Materials				
1,176,100.00	66020001/22021317	Fuel and Lubricants (Allowance)				
251,000.00	66020001/22021318	Students Field Trips		10,000.00	2,000,000.00	10,000.00+
285,000.00	66020001/22020659	JAMB/ JMBEE Expenses				
285,000.00	66020001/22021323	Other Miscellaneous Expenses				
	66020001/22021037	Council Expenses	2,224,440.00	2,300,000.00	12,000,000.00	75,560.00+
43,619,655.91	TOTAL OVERHEAD COST		39,024,321.90	47,180,000.00	301,000,000.00	8,155,678.10+
43,619,655.91	TOTAL RECURRENT EXP		39,024,321.90	47,180,000.00	301,000,000.00	8,155,678.10+
	66020001 - COLLEGE OF EDUCATION BILLIRI					
5,327,303.40	66020001/21010115	Overtime Responsibility Hazard lab & Excess load	3,814,389.71	4,000,000.00	6,000,000.00	185,610.29+
415,934,797.79	66020001/21010114	Consolidated Salaries	291,327,506.36	291,500,000.00	420,000,000.00	172,493.64+
1,472,268.16	66020001/21020114	Other Allowances	2,612,500.00	2,700,000.00	5,000,000.00	87,500.00+





780,000.00	66020001/21020147	Tea Allowance	715,000.00	1,000,000.00	1,000,000.00	285,000.00+
7,387,242.08	66020001/21020158	Visiting Lecturers Allowance	7,894,394.14	8,000,000.00	15,000,000.00	105,605.86+
	66020001/21020168	Research Study Grant Arrears [TETFUND]	285,000.00	500,000.00	20,000,000.00	215,000.00+
	66020001/21020174	Sabbatical		1,000,000.00	25,000,000.00	1,000,000.00+
23,563,751.60	66020001/21020175	Peculiar Allowance	13,140,486.30	13,300,000.00	25,000,000.00	159,513.70+
	66020001/21020202	Contribution Pension		100,000.00	33,000,000.00	100,000.00+
454,465,363.03		Total Personnel Cost	319,789,276.51	322,100,000.00	550,000,000.00	2,310,723.49+
2,001,675.88	66020001/22020101	Local Travel and Transport - Training	3,397,190.00	3,500,000.00	10,000,000.00	102,810.00+
581,437.12	66020001/22020201	Electricity Charges	1,040,616.00	1,100,000.00	4,000,000.00	59,384.00+
1,155,000.00	69001001/22020202	Telephone Charges	1,050,000.00	1,100,000.00	2,000,000.00	50,000.00+
266,000.00	69001001/22020203	Internet Access Charges	100,380.66	200,000.00	1,000,000.00	99,619.34+
	69001001/22020205	Water Rates	54,800.00	100,000.00	500,000.00	45,200.00+
	66020001/22020208	Software Charges/Licenses Renewal	342,850.00	400,000.00	1,000,000.00	57,150.00+
48,760.00	69001001/22020209	Utilities Services				
	66020001/22020213	Utilities/Services General	20,830.00	100,000.00	100,000.00	79,170.00+
1,259,000.00	69001001/22020301	Office Stationeries/Computer Consumables	784,350.00	1,000,000.00	5,000,000.00	215,650.00+
	66020001/22020302	Books/Materials	368,720.00	500,000.00	2,000,000.00	131,280.00+
17,300.00	66020001/22020304	Magazines & Periodicals		50,000.00	1,000,000.00	50,000.00+
	66020001/22021031	Publication of Journals [TETFUND]		100,000.00	10,000,000.00	100,000.00+
	66020001/22020306	Printing of Security Documents	1,230,023.25	1,300,000.00	2,000,000.00	69,976.75+
	66020001/22020307	Drugs & Medical Supplies	1,101,800.00	1,200,000.00	2,000,000.00	98,200.00+
	66020001/22020309	Uniform and Other Clothing (Service Wide)		100,000.00	1,500,000.00	100,000.00+
	66020001/22020310	Teaching aids/ Instruction Materials	5,600.00	200,000.00	1,500,000.00	194,400.00+
	66020001/22020313	Accessories/Materials/Supplies General	162,500.00	500,000.00	500,000.00	337,500.00+
2,180,970.00	66020001/22020312	General Office Expenses	815,000.00	1,000,000.00	4,000,000.00	185,000.00+
295,000.00	66020001/22000000	School Library				
	66020001/22020317	Library Books & Materials		50,000.00	3,000,000.00	50,000.00+
	66020001/22021030	Wash Activities		100,000.00	20,000,000.00	100,000.00+
2,591,750.00	66020001/22020401	Maint of Motor Vehicles/Transport Equipment	3,250,350.00	3,400,000.00	5,000,000.00	149,650.00+
361,900.00	66020001/22020402	Maintenance of office Furniture	125,000.00	150,000.00	800,000.00	25,000.00+
374,575.00	66020001/22020403	Maintenance of Institutional Building	47,500.00	200,000.00	3,000,000.00	152,500.00+
270,000.00	66020001/22020404	Maintenance Of Office/ IT Equipments	276,450.00	400,000.00	2,000,000.00	123,550.00+
31,500.00	66020001/22020405	Maintenance of Plants and Generators	293,250.00	400,000.00	1,500,000.00	106,750.00+
387,000.00	66020001/22020406	Other Maintenance Allowances	321,500.00	400,000.00	5,000,000.00	78,500.00+
	66020001/22020411	Maintenance of Communication Equipments	18,300.00	100,000.00	2,000,000.00	81,700.00+
191,400.00	66020001/22020413	Minor Road Maintenance	188,100.00	500,000.00	500,000.00	311,900.00+
303,500.00	66020001/22020414	Maintenance of Office/Residential Buildings		100,000.00	3,000,000.00	100,000.00+
	66020001/22020418	Maintenance of Students Hostels	109,900.00	1,000,000.00	1,000,000.00	890,100.00+
370,000.00	66020001/22020448	Student Hostel Maintenance				
572,000.00	66020001/22020449	Maintenance of Play Fields Parks and Gardens				
284,100.00	66020001/22020450	Maintenance of Equipment				





463,400.00	66020001/22020451	Maintenance of Electricity							
271,150.00	66020001/22020452	Maintenance of Residential Building							
22,000.00	66020001/22020501	Local Training				100,000.00			100,000.00+
	66020001/22020502	International Training			234,360.00				65,640.00+
	66020001/22020507	Teaching Practice							150,000.00+
	66020001/22020509	Conference Attendance [TETFUND]							100,000.00+
	66020001/22020510	Other Trainings General			526,580.00				73,420.00+
	66020001/22020511	Conferences and Forums General							100,000.00+
	66020001/22020512	Seminars/Workshops/Inductions			414,720.00				85,280.00+
	66020001/22020514	Academic Staff Training & Dev (TETFUND)							
	66020001/22020515	Teaching Practice (TETFUND)							
	66020001/22020516	Institutional Based Research (TETFUND)							
50,000.00	66020001/22020605	Cleaning & Fumigating Services			68,500.00				181,500.00+
285,000.00	66020001/22020609	Sports Games and Clinic							
	66020001/22020614	Other Services General			1,734,597.50				765,402.50+
	66020001/22020617	Graduation Expenses							50,000.00+
480,000.00	66020001/22020647	Audit Fees and Expenses			320,000.00				30,000.00+
	66020001/22020644	Examination Printing			832,342.50				167,657.50+
	66020001/22020645	Internal and External Examination			52,500.00				47,500.00+
	66020001/22020657	Committee Works General			525,600.00				174,400.00+
	66020001/22020674	Festivals & Other Sporting Events			1,233,700.00				16,300.00+
	66020001/22020679	Governing Council			1,146,600.00				53,400.00+
1,956,000.00	66020001/22020801	Motor Vehicle Fuel Cost			4,017,160.00				182,840.00+
2,765,500.00	66020001/22020803	Plant/Generator fuel Cost			852,250.00				47,750.00+
482,724.68	66020001/22020901	Bank Charges (Other than Interest)			111,388.66				388,611.34+
2,450,386.25	66020001/22021001	Entertainment & Hospitality			7,283,100.00				16,900.00+
610,000.00	66020001/22021002	Honourarium & sitting Allowance							
508,650.00	66020001/22021003	Publicity & Advertisements/Awareness			705,750.00				94,250.00+
651,400.00	66020001/22021004	Medical Expenses							50,000.00+
	66020001/22021006	Postage & Courier Services			25,850.00				274,150.00+
	66020001/22021008	Subscriptions to Professional Bodies			36,500.00				163,500.00+
	66020001/22021009	Sporting Services			452,740.00				47,260.00+
	66020001/22021026	Students Field Trips			87,400.00				12,600.00+
855,000.00	66020001/22021027	Accreditation Expenses							100,000.00+
	66020001/22021041	Other Miscellaneous			434,900.00				365,100.00+
	66020001/22021045	Academic Gowns							10,000.00+
	66020001/22021046	Subsidy on Accommodation			598,333.33				1,666.67+
5,020,619.98	66020001/22021060	Vehicle Maintenance Expenses							
306,457.00	66020001/22021196	Exams Fees							
250,000.00	66020001/22021205	Professional Technical Literature							
105,000.00	66020001/22021214	Manuscript Development [TETFUND]							
	66020001/22021237	Allowances for NYSC					10,000.00		10,000.00+
								300,000.00	





100,000.00	66020001/22021290	Committee Expenses							
3,635,000.00	66020001/22021292	Gifts & donations by the School							
1,248,300.00	66020001/22021239	Ceremonies and Functions							
193,000.00	66020001/22021294	Hospitality							
250,000.00	66020001/22021298	Special Teaching Materials							
330,000.00	66020001/22021300	Subscriptions to National and Inter. Asso.							
994,000.00	66020001/22021301	Seminars & Workshops							
1,780,000.00	66020001/22021302	Public Relation							
836,800.00	66020001/22021303	Computer Software Expenses							
310,100.00	66020001/22021304	Computer Parts & Accessories							
177,100.00	66020001/22021306	Computerisation of Bursary							
610,000.00	66020001/22021315	Examination Printing & Stationaries							
82,100.00	66020001/22021316	Consumables/Cleaning Materials							
1,176,100.00	66020001/22021317	Fuel and Lubricants (Allowance)							
251,000.00	66020001/22021318	Students Field Trips							
285,000.00	66020001/22020659	JAMB/ JIMBEEexpenses			10,000.00				10,000.00+
285,000.00	66020001/22021323	Other Miscellaneous Expenses							
	66020001/22021037	Council Expenses	2,224,440.00		2,300,000.00				75,560.00+
43,619,655.91	TOTAL OVERHEAD COST		39,024,321.90		47,180,000.00				8,155,678.10+
498,085,018.94	TOTAL RECURRENT EXP		358,813,598.41		369,280,000.00				10,466,401.59+
	66021001 - GOMBE STATE UNIVERSITY								
	66021001/21010115	Overtime Responsibility Hazard and Laboratory Allowance	14,500,000.00		14,600,000.00				100,000.00+
46,704,206.64									
2,176,281,814.28	66021001/21010114	Consolidated Salaries	2,579,361,874.47		2,579,400,000.00				38,125.53+
	66021001/21020101	Earned Allowance	256,881,256.68		257,000,000.00				118,743.32+
	66021001/21020106	Robe Allowances			200,000.00				200,000.00+
	66021001/21020103	Call Duties Allowance	1,596,104.00		2,500,000.00				903,896.00+
680,000.00	66021001/21020118	Other Allowances	58,847,895.90		59,025,000.00				177,104.10+
	66021001/21020117	Inducement Allowance	490,000.00		500,000.00				10,000.00+
240,620.00	66021001/21020147	Passage Allowance							
114,250.00	66021001/22020148	Baggage Allowance							
4,485,072.86	66021001/22020151	Post Graduate in Training Allowance							
300,000.00	66021001/22020153	Hospitality Allowance							
1,350,000.00	66021001/22020154	Wardrobe Allowance	750,000.00		750,000.00				
960,000.00	66021001/22020155	Tea Allowance							
2,844,650.00	66021001/22020156	Expense on Assessment of Associate Professors							
26,987,148.62	66021001/22020119	Visiting Lecturers Allowance	125,699,596.97		125,800,000.00				100,403.03+
	66021001/21020107	Research Study Grant Arrears (TETFUND)			1,000,000.00				1,000,000.00+
	66021001/21020202	Contribution Pension			400,000.00				400,000.00+
2,848,920.84	66021001/22020304	Gratuity			100,000.00				100,000.00+





2,263,796,683.24	Total Personnel Cost	3,038,126,728.02	3,041,275,000.00	3,567,125,000.00	3,148,271.98+
12,054,953.00	66021001/22020101 Local Travel and Transport - Training	19,289,338.69	19,300,000.00	20,000,000.00	10,661.31+
30,858,740.66	66021001/22020106 Fertilizer Transport Cost	1,725,000.00	1,800,000.00	4,800,000.00	75,000.00+
480,000.00	66021001/22020201 Electricity Charges	56,182,207.31	56,200,000.00	60,000,000.00	17,792.69+
13,484,400.74	66021001/22020202 Telephone Charges	2,802,621.77	2,900,000.00	1,500,000.00	97,378.23+
610,260.00	66021001/22020203 Internet Access Charges	12,048,378.53	12,049,000.00	15,000,000.00	621.47+
	66021001/22020205 Water Rates	1,216,517.00	1,400,000.00	2,400,000.00	183,483.00+
	66021001/22020206 Sewerage Charges		600,000.00	1,600,000.00	600,000.00+
	66021001/22020208 Software Charges/Licenses Renewal		100,000.00	6,300,000.00	100,000.00+
	66021001/22020213 Utilities/Services General	4,844,000.00	4,850,000.00	7,500,000.00	6,000.00+
2,200,500.00	66021001/22020217 Residential Rent (Service Wide)			15,000,000.00	
2,759,500.00	66021001/22020301 Office Stationeries/Computer Consumables	18,961,652.52	19,100,000.00	15,000,000.00	138,347.48+
2,123,150.00	66021001/22020304 Magazines & Periodicals	1,989,300.00	2,000,000.00	15,000,000.00	10,700.00+
675,000.00	66021001/22020306 Printing of Security Documents	2,079,599.50	2,200,000.00	7,200,000.00	120,400.50+
733,150.00	66021001/22020307 Drugs & Medical Supplies	4,392,324.42	4,500,000.00	7,500,000.00	107,675.58+
37,500.00	66021001/22020309 Uniform and Other Clothing (Service Wide)	1,340,650.00	1,400,000.00	2,400,000.00	59,350.00+
5,984,315.96	66021001/22020310 Teaching Aids/Catering Materials Supplies	7,937,600.00	8,000,000.00	12,000,000.00	62,400.00+
	66021001/22020314 General Office Expenses	13,511,291.62	13,600,000.00	20,000,000.00	88,708.38+
	66021001/22020313 Accessories/Materials/Supplies General		100,000.00		100,000.00+
	66021001/22020314 Printing/Publications General	4,978,000.00	5,000,000.00	2,400,000.00	22,000.00+
	66021001/22020316 Library Books	6,600,000.00	6,600,000.00		
	66021001/22020317 Library Books & Materials	7,044,776.00	10,100,000.00	20,000,000.00	3,055,224.00+
	66021001/22020318 Chemicals/Reagents/Laboratory Equipment		100,000.00		100,000.00+
1,382,750.00	66021001/22020336 Depreciation Expenses				
667,000.00	66021001/22020343 Wash Activities in Schools (COVID 19 State Wide)	950,750.00	1,000,000.00	15,000,000.00	49,250.00+
5,738,500.00	66021001/22020401 Maint of Motor Vehicles/Transport Equipment	9,629,550.00	9,800,000.00	10,000,000.00	170,450.00+
7,599,518.00	66021001/22020403 Maintenance of Institutional Building	9,457,056.24	9,600,000.00	16,500,000.00	142,943.76+
7,305,188.75	66021001/22020404 Maintenance of office/ IT Equipments	6,754,735.71	7,000,000.00	12,000,000.00	245,264.29+
1,105,600.00	66021001/22020405 Maintenance of Plants and Generators	7,126,450.00	7,200,000.00	7,500,000.00	73,550.00+
3,420,000.00	66021001/22020406 Other Maintenance Services	13,874,270.00	13,900,000.00	59,000,000.00	25,730.00+
	66021001/22020411 Maintenance of Communication Equipments	1,693,376.00	1,700,000.00	4,800,000.00	6,624.00+
5,889,200.00	66021001/22020453 Maintenance of Zoo				
1,650,000.00	66021001/22020413 Minor Road Maintenance	900,000.00	1,050,000.00	3,750,000.00	150,000.00+
	66021001/22020414 Maintenance of Office/Residential Buildings	2,644,860.00	2,700,000.00	6,000,000.00	55,140.00+
	66021001/22020418 Maintenance of Students Hostels	7,106,330.00	7,200,000.00	16,500,000.00	93,670.00+
1,921,050.00	66021001/22020451 Maintenance of Electricity				
6,257,575.00	66021001/22020448 Student Hostel Maintenance				
9,721,200.00	66021001/22020449 Maint. of Olay Field Parks & Gardens				
6,652,550.00	66021001/22020450 Maintenance of Equipment				
474,657.17	66021001/22020452 Maintenance of Residential Building	223,200.00	230,000.00		6,800.00+
	66021001/22020502 International Training	9,530,906.38	9,600,000.00		69,093.62+





3,809,980.00	66021001/22020508	Local Conference	24,853,311.64	24,900,000.00	70,200,000.00	46,688.36+
2,076,100.00	66021001/22020510	Other Training		100,000.00	30,000,000.00	100,000.00+
2,876,024.94	66021001/22020511	Conferences and Forums General	7,070,441.25	7,500,000.00	10,500,000.00	429,558.75+
9,561,671.00	66021001/22020601	Seminars/Workshops/Inductions Security Services	10,994,124.00	11,000,000.00	15,000,000.00	5,876.00+
4,542,205.00	66021001/22020602	Office Rent				
19,839,398.50	66021001/22020603	Residential Rent	9,749,887.70	9,750,000.00	13,800,000.00	112.30+
940,600.00	66021001/22020605	Cleaning & Fumigating Services	30,830,100.35	30,850,000.00	33,000,000.00	19,899.65+
	66021001/22020609	Sports Games and Clinic				
	66021001/22020614	Other Services General	31,110,094.15	31,200,000.00	46,900,000.00	89,905.85+
	66021001/22020636	Students Union Activities	1,467,950.00	1,500,000.00	8,400,000.00	32,050.00+
1,952,000.00	66021001/22020637	Audit Fees and Expenses	15,422,841.50	15,489,000.00	7,200,000.00	66,158.50+
	66021001/22020644	Examination Printing	14,504,486.25	14,600,000.00	30,000,000.00	95,513.75+
	66021001/22020645	Internal and External Examination	5,883,206.75	6,000,000.00	5,000,000.00	116,793.25+
	66021001/22020657	Committee Works General	3,632,375.00	3,800,000.00	17,500,000.00	167,625.00+
	66021001/22020656	House/Office/Guest House Upkeep	1,624,200.00	1,700,000.00	15,000,000.00	75,800.00+
	66021001/22020675	Vocational/Special Education		2,000.00	4,500,000.00	2,000.00+
73,161.25	66021001/22020701	Financial Consulting	160,000.00	400,000.00	2,400,000.00	240,000.00+
145,000.00	66021001/22020703	Legal Services	160,000.00	400,000.00	2,400,000.00	240,000.00+
	66021001/22020708	Medical Consulting	1,469,195.50	3,900,000.00	1,200,000.00	2,430,804.50+
883,025.00	66021001/22020710	Consultancy Services	2,702,500.00	2,800,000.00	10,500,000.00	97,500.00+
2,139,633.00	66021001/22020713	Planning and Research		100,000.00	12,000,000.00	100,000.00+
421,000.00	66021001/22020715	Audit fees External				
7,909,500.00	66021001/22020721	Visiting Lecturers Outstanding Fees				
34,285,128.00	66021001/22020801	Motor Vehicle Fuel Cost	35,814,000.50	36,000,000.00	40,000,000.00	185,999.50+
491,280.20	66021001/22020901	Bank Charges (Other Than Interest)	365,688.32	400,000.00	2,400,000.00	34,311.68+
10,296.70	66021001/22020902	Insurance Premium (Service Wide)	1,000,157.00	1,000,160.00	8,000,000.00	3.00+
	66021001/22021001	Entertainment & Hospitality	18,446,315.00	18,459,000.00	3,750,000.00	12,685.00+
33,514,900.00	66021001/22021002	Honourarium & sitting Allowance	29,807,700.00	30,000,000.00	45,000,000.00	192,300.00+
3,331,382.00	66021001/22021003	Publicity & Advertisements/Awareness	2,369,847.51	2,400,000.00	17,400,000.00	30,152.49+
891,480.36	66021001/22021004	Medical Expenses	3,169,881.69	3,250,000.00	8,250,000.00	80,118.31+
621,143.95	66021001/22021006	Postage & Courier Services	1,157,209.85	1,250,000.00	2,250,000.00	92,790.15+
	66021001/22021008	Subscription to Professional Bodies	880,788.09	881,000.00	4,800,000.00	211.91+
	66021001/22021009	Sporting Services	1,326,701.71	1,500,000.00	7,500,000.00	173,298.29+
	66021001/22021011	Recruitment and Appointment (Service Wide)	1,217,000.00	1,400,000.00	2,400,000.00	183,000.00+
51,890,300.00	66021001/22021026	Allowance for Outsource Staff	1,200,000.00	1,200,000.00		
8,217,861.25	66021001/22021305	Accreditation Expenses	5,249,200.00	5,300,000.00	25,000,000.00	50,800.00+
5,514,700.00	66021001/22021027	Board Allowance	4,249,000.00	4,300,000.00	2,400,000.00	51,000.00+
	66021001/22021041	Other Miscellaneous	3,700,661.50	3,800,000.00	4,800,000.00	99,338.50+
	66021001/22021045	Academic Gowns	669,940.00	670,000.00	1,200,000.00	60.00+
	66021001/22021046	Subsidy on Accommodation	4,772,741.43	4,800,000.00	12,000,000.00	27,258.57+
158,825.00	66021001/22021058	Overseas Medical Treatment				
937,900.00	66021001/22021077	Refund General				
99,400.00	66021001/22021110	Committee Works General	6,630,910.00	6,700,000.00		69,090.00+





1,800,200.00	66021001/22021296	Upkeep of VC's Lodge	5,237,700.00						
3,844,100.00	66021001/22021196	Exam Expenses		5,400,000.00	15,000,000.00				162,300.00+
410,000.00	66021001/22021237	Allowances for NYSC		100,000.00	1,300,000.00				100,000.00+
2,725,000.00	66021001/22021287	Hotel Accommodations							
4,771,200.00	66021001/22021290	University Community Expenses							
	66021001/22021291	Subsidy to Affiliate Bodies	1,496,860.00						3,140.00+
5,364,000.00	66021001/22021292	Gift & Donations by the University							
2,026,400.00	66021001/22021293	Ceremonies & Functions							
1,490,000.00	66021001/22021294	University Hospitality							
120,000.00	66021001/22021297	Upkeep of University Guest House	146,500.00	150,000.00					3,500.00+
1,548,550.00	66021001/22021298	Special Teaching Materials							
1,579,500.00	66021001/22020300	Subscription to National & Int Associations							
563,700.00	66021001/22021301	Seminars & Workshops							
490,000.00	66021001/22021302	Public Relations	5,834,379.38	5,900,000.00					65,620.62+
	66021001/22021303	Computer Software Expenses	1,099,000.00	1,100,000.00					1,000.00+
4,310,000.00	66021001/22021308	General Expenses GSU							
7,284,990.00	66021001/22021309	Tutorial Assistance							
120,000.00	66021001/22021310	GSU Scholarship							
	66021001/22021312	Publication Support	2,642,956.00	2,700,000.00					57,044.00+
3,257,027.00	66021001/22021314	External Examiner Fees & Expenses	3,780,098.20	3,800,000.00					19,901.20+
14,110,750.00	66021001/22021315	Examination Printing & Stationaries							
8,992,537.70	66021001/22021316	Consumables/Cleaning Materials							
4,072,300.00	66021001/22021317	Fuel & Lubricant (Allowance)							
7,292,070.00	66021001/22021026	Student Field Trip	8,202,310.00	8,250,000.00	15,250,000.00				47,690.00+
1,500,000.00	66021001/22021319	Student Union							
4,666,800.00	66021001/22021320	Graduation Ceremony Expenses	3,797,720.00	3,800,000.00	20,300,000.00				2,280.00+
85,000.00	66021001/22021321	SIWES							
	66021001/22021322	UME/JAMB Expenses	1,528,850.00	1,600,000.00	4,800,000.00				71,150.00+
1,689,950.00	66021001/22021323	Other Miscellaneous Expenses							
4,708,343.75	66021001/22021037	Council Expenses	24,319,400.00	24,400,000.00	44,400,000.00				80,600.00+
200,000.00	66021001/22021325	Council Members Hotel Expenses							
300,000.00	66021001/22021326	Council Members Transport & Travelling Exp.							
500,000.00	66021001/22021327	Council Members Committee Expenses							
700,000.00	66021001/22021328	Council Members Honoraria							
5,954,000.00	66021001/22021355	Library Books							
2,158,477.64	66021001/22030129	Chemicals and Reagents	3,093,270.00	3,100,000.00	22,500,000.00				6,730.00+
429,585,061.52	TOTAL OVERHEAD COST		583,676,242.26	595,980,160.00	1,032,850,000.00				12,303,917.74+
2,693,331,744.76	TOTAL RECURRENT EXP		3,621,802,970.28	3,637,255,160.00	4,599,975,000.00				15,452,189.72+





	66022001 - GOMBE STATE UNIVERSITY OF SCIENCE & TECH. KU					
	66022001/21010101 Gratuity	500,000.00				500,000.00+
53,092,893.31	66022001/21010103 Consolidated Salaries	62,000,000.00	61,849,695.81		150,000,000.00	150,304,19+
	66022001/21010115 Overtime Responsibility Hazard Laboratory Allowance and E	200,000.00			17,000,000.00	200,000.00+
	66022001/21020106 Robe Allowances	100,000.00			2,500,000.00	100,000.00+
	66022001/21020109 Call Duties Allowance	100,000.00			500,000.00	100,000.00+
	66022001/21020114 Other Allowances	100,000.00			10,300,000.00	100,000.00+
	66022001/21020116 Earned Allowance	100,000.00			1,000,000.00	100,000.00+
	66022001/21020122 Furniture Allowance	100,000.00			10,000,000.00	100,000.00+
	66022001/21020126 Inducement Allowance	100,000.00			500,000.00	100,000.00+
	66022001/21020158 Visiting Lecturers Allowance	200,000.00			15,000,000.00	200,000.00+
	66022001/21020168 Research Study Grant Arrears (TETFUND)	100,000.00			1,000,000.00	100,000.00+
	66022001/21020174 Sabbatical	100,000.00			7,000,000.00	100,000.00+
	66022001/21020202 Contribution Pension	100,000.00				100,000.00+
53,092,893.31	Total Personnel Cost	63,800,000.00	61,849,695.81		214,800,000.00	1,950,304.19+
	66022001/22020101 Local Travel and Transport - Training	100,000.00			5,000,000.00	100,000.00+
	66022001/22020105 Fertilizer Transport Cost	100,000.00			500,000.00	100,000.00+
	66022001/22020201 Electricity Charges	300,000.00			3,000,000.00	300,000.00+
	66022001/22020202 Telephone Charges	300,000.00			5,000,000.00	300,000.00+
	66022001/22020203 Internet Access Charges	100,000.00			2,500,000.00	100,000.00+
	66022001/22020205 Water Rates	100,000.00			1,000,000.00	100,000.00+
	66022001/22020206 Sewerage Charges	100,000.00			1,000,000.00	100,000.00+
	66022001/22020208 Software Charges/Licenses Renewal	100,000.00			2,500,000.00	100,000.00+
	66022001/22020213 Utility Services General	100,000.00			1,000,000.00	100,000.00+
	66022001/22020217 Residential Rent (Service Wide)	100,000.00			5,000,000.00	100,000.00+
	66022001/22020301 Office Stationaries/Computer Consumables	500,000.00			5,000,000.00	500,000.00+
	66022001/22020304 Magazines & Periodicals	100,000.00			2,000,000.00	100,000.00+
	66022001/22020305 Printing of Non security Documents	100,000.00			5,000,000.00	100,000.00+
	66022001/22020306 Printing of Security Documents	100,000.00			5,000,000.00	100,000.00+
	66022001/22020307 Drugs & Medical Supplies	100,000.00			3,500,000.00	100,000.00+
	66022001/22020309 Uniform and Other Clothing (Service Wide)	100,000.00			3,000,000.00	100,000.00+
	66022001/22020310 Teaching Aids/Catering Materials Supplies	100,000.00			3,000,000.00	100,000.00+
	66022001/22020314 Printing/Publications General	200,000.00			200,000.00	200,000.00+
	66022001/22020313 Accessories/Materials/Supplies General	100,000.00			2,000,000.00	100,000.00+
	66022001/22020312 General Office Expenses	100,000.00			13,500,000.00	100,000.00+
	66022001/22020317 Library Books & Materials	100,000.00			4,000,000.00	100,000.00+
	66022001/22020318 Chemicals/Reagents/Laboratory Equipment	100,000.00			2,000,000.00	100,000.00+
	66022001/22021030 Wash Activities					
	66022001/22020401 Maint of Motor Vehicles/Transport Equipment	100,000.00			3,000,000.00	100,000.00+





66022001/22020402	Maintenance of Office Furniture	100,000.00	1,000,000.00	100,000.00+	100,000.00+
66022001/22020403	Maintenance of Institutional Building	100,000.00	5,000,000.00	100,000.00+	100,000.00+
66022001/22020404	Maintenance of Office/ IT Equipments	100,000.00	2,000,000.00	100,000.00+	100,000.00+
66022001/22020405	Maintenance of Plants and Generators	100,000.00	2,000,000.00	100,000.00+	100,000.00+
66022001/22020406	Other Maintenance Services	50,000.00	10,000,000.00	50,000.00+	50,000.00+
66022001/22020411	Maintenance of Communication Equipments	100,000.00	2,500,000.00	100,000.00+	100,000.00+
66022001/22020413	Minor Road Maintenance	100,000.00	2,000,000.00	100,000.00+	100,000.00+
66022001/22020414	Maintenance of Office/Residential Building	100,000.00		100,000.00+	100,000.00+
66022001/22020418	Maintenance of Students Hostels	300,000.00	10,000,000.00	300,000.00+	300,000.00+
66022001/22020501	Local Training	100,000.00	2,000,000.00	100,000.00+	100,000.00+
66022001/22020502	International Training	100,000.00	2,000,000.00	100,000.00+	100,000.00+
66022001/22020510	Other Trainings General	100,000.00	4,000,000.00	100,000.00+	100,000.00+
66022001/22020511	Conferences and Forums General	100,000.00	3,500,000.00	100,000.00+	100,000.00+
66022001/22020512	Seminars/Workshops/Inductions	100,000.00	2,500,000.00	100,000.00+	100,000.00+
66022001/22020601	Security Services	100,000.00	2,000,000.00	100,000.00+	100,000.00+
66022001/22020709	Consultancy Services	500,000.00	20,000,000.00	500,000.00+	500,000.00+
66022001/22020605	Cleaning & Fumigating Services	100,000.00	16,200,000.00	100,000.00+	100,000.00+
66022001/22020614	Other Services General	50,000.00	17,350,000.00	50,000.00+	50,000.00+
66022001/22020617	Graduation Expenses	300,000.00		300,000.00+	300,000.00+
66022001/22020645	Internal and External Examination	150,000.00	950,000.00	150,000.00+	150,000.00+
66022001/22020647	Audit Fees and Expenses	100,000.00	6,000,000.00	100,000.00+	100,000.00+
66022001/22020656	House/Office/Guest House Upkeep	100,000.00		100,000.00+	100,000.00+
66022001/22020657	Committee Works General	100,000.00	4,000,000.00	100,000.00+	100,000.00+
66022001/22020675	Vocational/Special Education	100,000.00	500,000.00	100,000.00+	100,000.00+
66022001/22020701	Financial Consulting	100,000.00	500,000.00	100,000.00+	100,000.00+
66022001/22020703	Legal Services	100,000.00	1,500,000.00	100,000.00+	100,000.00+
66022001/22020708	Medical Consulting	100,000.00	1,500,000.00	100,000.00+	100,000.00+
66022001/22020712	Other Consultancy Services	100,000.00	1,500,000.00	100,000.00+	100,000.00+
66022001/22020713	Planning and Research	100,000.00	2,000,000.00	100,000.00+	100,000.00+
66022001/22020801	Motor Vehicle Fuel Cost	100,000.00	3,000,000.00	100,000.00+	100,000.00+
66022001/22020803	Plant/Generator fuel Cost	100,000.00	5,000,000.00	100,000.00+	100,000.00+
66022001/22020901	Bank Charges (Other Than Interest)	100,000.00	500,000.00	100,000.00+	100,000.00+
66022001/22020902	Insurance Premium (Service Wide)	100,000.00	5,000,000.00	100,000.00+	100,000.00+
66022001/22021001	Entertainment & Hospitality	500,000.00	7,500,000.00	500,000.00+	500,000.00+
66022001/22021002	Honourarium & sitting Allowance	100,000.00	5,000,000.00	100,000.00+	100,000.00+
66022001/22021003	Publicity & Advertisements/Awareness	600,000.00	7,500,000.00	600,000.00+	600,000.00+
66022001/22021004	Medical Expenses	100,000.00	4,500,000.00	100,000.00+	100,000.00+
66022001/22021006	Postage & Courier Services	100,000.00	500,000.00	100,000.00+	100,000.00+
66022001/22021009	Sporting Services	100,000.00	1,000,000.00	100,000.00+	100,000.00+
66022001/22021011	Recruitment and Appointment (Service Wide)	300,000.00	5,000,000.00	300,000.00+	300,000.00+
66022001/22021026	Students Field Trips	100,000.00	1,000,000.00	100,000.00+	100,000.00+





66022001/22021027	Board Allowance	100,000.00	2,500,000.00	100,000.00+	100,000.00+
66022001/22021037	Council Expenses	300,000.00	14,000,000.00	300,000.00+	300,000.00+
66022001/22021041	Other Miscellaneous	100,000.00	1,000,000.00	100,000.00+	100,000.00+
66022001/22021046	Subsidy on Accommodation	100,000.00	2,500,000.00	100,000.00+	100,000.00+
66022001/22021034	NYSC Expenses	100,000.00	500,000.00	100,000.00+	100,000.00+
66022001/22021300	Subscriptions to National and Inter. Asso.	100,000.00	1,000,000.00	100,000.00+	100,000.00+
66022001/22021304	Computer Parts and Accessories	2,373,136.25	2,400,000.00	26,863.75+	26,863.75+
66022001/22021305	Accreditation Expenses	100,000.00	3,000,000.00	100,000.00+	100,000.00+
66022001/22021311	Academic Gowns	100,000.00	2,000,000.00	100,000.00+	100,000.00+
66022001/22021314	External Examiner's Fees and Expenses	100,000.00	1,000,000.00	100,000.00+	100,000.00+
66022001/22021319	Students Union	100,000.00	1,000,000.00	100,000.00+	100,000.00+
66022001/22020659	JAMB/DMB Expenses	100,000.00	1,000,000.00	100,000.00+	100,000.00+
66022001/22021323	Other Miscellaneous Expenses	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
TOTAL OVERHEAD COST		12,850,000.00	277,200,000.00	10,476,863.75+	10,476,863.75+
53,092,893.31	TOTAL RECURRENT EXP	76,650,000.00	492,000,000.00	12,427,167.94+	12,427,167.94+
6056001 - SCHOLARSHIP BOARD					
8,786,418.37	Basic Salary	13,000,000.00	13,000,000.00	761,728.38+	761,728.38+
1,163,861.28	Housing/Rent Allowance	2,000,000.00	2,000,000.00	837,702.56+	837,702.56+
773,784.80	Transport Allowance	900,000.00	900,000.00	140,660.72+	140,660.72+
553,325.94	Meal Subsidy	600,000.00	600,000.00	57,234.28+	57,234.28+
553,325.94	Utility Allowance	600,000.00	600,000.00	89.12+	89.12+
3,494.40	Entertainment Allowance	3,700.00	3,700.00	82,134.38+	82,134.38+
878,642.02	Leave Allowance	1,300,000.00	1,300,000.00	18,793.78+	18,793.78+
106,106.84	Shift Allowance	118,000.00	121,700.00	123,500.00	123,500.00
	Other Allowances	123,500.00	3,500.00	18,525,200.00	2,079,077.50+
12,818,959.57	Total Personnel Cost	18,645,200.00	18,525,200.00	2,079,077.50+	2,079,077.50+
66056001/22020102	Local Travel and Transport - Others	50,000.00	1,000,000.00	50,000.00+	50,000.00+
66056001/22020209	Utilities Services General	180,000.00	300,000.00	180,000.00+	180,000.00+
66056001/22020301	Office Stationaries/Computer Consumables	50,000.00	2,000,000.00	50,000.00+	50,000.00+
66056001/22020314	Printing/Publications General	30,000.00	30,000.00	30,000.00+	30,000.00+
2,451,988.75	General Office Expenses	2,400,000.00	3,000,000.00	336.50+	336.50+
66056001/22020401	Maintenance of Motor Vehicles/Transport Equipment	50,000.00	1,500,000.00	50,000.00+	50,000.00+
66056001/22020402	Maintenance of office Furniture	50,000.00	1,000,000.00	50,000.00+	50,000.00+
66056001/22020404	Maintenance of office/ IT Equipments	50,000.00	1,000,000.00	50,000.00+	50,000.00+
66056001/22020501	Local Training	50,000.00	1,500,000.00	50,000.00+	50,000.00+
66056001/22021001	Entertainment & Hospitality	50,000.00	1,000,000.00	50,000.00+	50,000.00+
66056001/22021003	Publicity & Advertisements/Awareness	50,000.00	1,000,000.00	50,000.00+	50,000.00+
66056001/22021027	Board Allowance	500,000.00	4,000,000.00	500,000.00+	500,000.00+
66056001/22040109	Grant to Communities/NGO's	50,000.00	500,000.00	50,000.00+	50,000.00+
2,451,988.75	TOTAL OVERHEAD COST	3,560,000.00	17,830,000.00	1,160,336.50+	1,160,336.50+
15,270,948.32	TOTAL RECURRENT EXP	22,205,200.00	36,355,200.00	3,239,414.00+	3,239,414.00+





66001001 - MINISTRY OF HIGHER EDUCATION						
4,153,916.67	66001001/21010101 Basic Salary	4,080,729.88	4,200,000.00	6,200,000.00	119,270.12+	
592,037.86	66001001/21010101 Housing/Rent Allowance	393,789.56	700,000.00	700,000.00	306,210.44+	
318,824.62	66001001/21020102 Transport Allowance	249,901.28	600,000.00	600,000.00	350,098.72+	
226,360.43	66001001/21020103 Meal Subsidy	177,865.52	500,000.00	500,000.00	322,134.48+	
226,360.43	66001001/21020104 Utility Allowance	177,865.52	500,000.00	500,000.00	322,134.48+	
9,376.64	66001001/21020105 Entertainment Allowance	3,261.44	4,000.00		738.56+	
415,391.63	66001001/21020106 Leave Allowance	408,072.88	500,000.00	1,000,000.00	91,927.12+	
3,316.31	66001001/21020107 Domestic and Staff Allowance					
75,677.04	66001001/21020107 Shift Allowance	50,451.36	100,000.00	100,000.00	49,548.64+	
	66001001/21020110 Medical Allowance		50,000.00	50,000.00	50,000.00+	
	66001001/21020111 Hazard Allowance		39,800.00	39,800.00	39,800.00+	
885,103.48	66001001/21020115 Domestic Staff Allowance	307,862.08	450,000.00	950,000.00	142,137.92+	
	66001001/21020118 Other Allowances		65,800.00	69,800.00	65,800.00+	
	66001001/21020126 Inducement Allowance		119,400.00	119,400.00	119,400.00+	
33,163.10	66001001/21020133 Examination Allowance					
18,239.65	66001001/21020135 Learned Society - Teachers Allowance					
36,479.41	66001001/21020139 Hazard Allowance - Teachers					
109,458.12	66001001/21020149 Inducement Allowance - Teachers					
7,103,685.39	Total Personnel Cost	5,849,799.52	7,829,000.00	10,829,000.00	1,979,200.48+	
216,000.00	66001001/22020102 Local Travel and Transport - Others	710,000.00	1,100,000.00	1,500,000.00	390,000.00+	
	66001001/22020203 Internet Access Charges		250,000.00	250,000.00	250,000.00+	
	66001001/22020209 Utilities Services	916,100.00	1,000,000.00		83,900.00+	
	66001001/22020210 Operational/Running Cost		100,000.00	4,000,000.00	100,000.00+	
825,650.00	66001001/22020301 Office Stationaries/Computer Consumables	334,700.00	500,000.00	1,500,000.00	165,300.00+	
1,525,800.00	66001001/22020314 Office Expenses	1,030,800.00	1,100,000.00	1,500,000.00	69,200.00+	
1,091,023.90	66001001/22020401 Maint of Motor Vehicles/Transport Equipment	532,404.96	600,000.00	1,500,000.00	67,595.04+	
45,000.00	66001001/22020402 Maintenance of office Furniture	59,700.00	100,000.00	1,000,000.00	40,300.00+	
432,650.00	66001001/22020403 Maintenance of Institutional Building	143,000.00	200,000.00	1,000,000.00	57,000.00+	
	66001001/22020406 Other Maintenance Services	285,300.00	290,000.00		4,700.00+	
	66001001/22020501 Local Training		200,000.00	1,000,000.00	200,000.00+	
	66001001/22020508 Institution Based Research (IETFUND)		200,000.00	500,000.00	200,000.00+	
	66001001/22020602 Consultancy Services	70,000.00	700,000.00	1,500,000.00	630,000.00+	
	66001001/22020614 Other Services - General	3,637,023.94	3,700,000.00	2,500,000.00	62,976.06+	
	66001001/22020630 Disease Control Programme		100,000.00	100,000.00	100,000.00+	
	66001001/22020636 Students Union Activities		50,000.00	1,500,000.00	50,000.00+	
	66001001/22020670 Monitoring and Evaluation	90,000.00	500,000.00	500,000.00	410,000.00+	
	66001001/22020709 Planning and Research	188,200.00	500,000.00	1,000,000.00	311,800.00+	
	66001001/22020712 Other Consultancy Services		50,000.00	500,000.00	50,000.00+	
5,869,100.00	66001001/22021001 Entertainment & Hospitality	6,103,950.00	6,110,000.00	6,000,000.00	6,050.00+	
665,500.00	66001001/22021023 National Council		50,000.00	1,000,000.00	50,000.00+	





66001001/22021041	Other Miscellaneous	14,520,000.00	14,530,000.00	15,000,000.00	10,000.00+
66001001/22021197	Higher Institutions Liaison Service				
66001001/22021200	National/Student Convention				
66001001/22021214	Science Research & Development				
66001001/22021322	JAMB FORM				
66001001/22040109	Grant to Communities/NGO's	5,000,000.00	5,000,000.00	1,000,000.00	
24,964,723.90	TOTAL OVERHEAD COST	33,621,178.90	36,930,000.00	44,350,000.00	3,308,821.10+
32,068,409.29	TOTAL RECURRENT EXP	39,470,978.42	44,759,000.00	55,179,000.00	5,288,021.58+
21001001 - MINISTRY OF HEALTH					
3,987,455,738.77	21001001/21010101 Basic Salary	4,563,558,083.58	4,564,000,000.00	4,500,000,000.00	441,916.42+
31,093,321.51	21001001/21020101 Housing/Rent Allowance	26,777,614.95	26,801,000.00	34,500,000.00	23,385.05+
25,165,032.42	21001001/21020102 Transport Allowance	21,286,006.90	22,200,000.00	28,200,000.00	913,993.10+
20,137,172.33	21001001/21020103 Meal Subsidy	17,041,702.82	17,600,000.00	22,600,000.00	558,297.18+
20,137,172.33	21001001/21020104 Utility Allowance	17,041,702.82	17,600,000.00	22,600,000.00	558,297.18+
25,187,157.95	21001001/21020106 Leave Allowance	33,423,987.12	33,500,000.00	43,000,000.00	76,012.88+
	21001001/21020107 Domestic Staff Allowance		150,000.00	150,000.00	150,000.00+
274,655,210.96	21001001/21020108 Shift Allowance	274,935,640.77	275,000,000.00	275,000,000.00	64,359.23+
36,133,280.00	21001001/21020109 Call Duty Allowance	369,008,780.00	369,100,000.00	365,000,000.00	91,220.00+
1,528,151.59	21001001/21020110 Clinical Allowance	3,002,147.67	3,100,000.00	3,100,000.00	97,852.33+
204,340,654.73	21001001/21020111 Hazard Allowance	209,244,976.49	209,300,000.00	230,100,000.00	55,023.51+
45,703,555.92	21001001/21020112 Rural Posting Allowance	44,523,188.68	44,550,000.00		26,811.32+
1,104,052.35	21001001/21020113 Teaching Allowance	2,054,200.85	2,100,000.00		45,799.15+
	21001001/21020118 Other Allowances		474,000.00	80,474,000.00	474,000.00+
	21001001/21020126 Inducement Allowance		50,000.00	3,800,000.00	50,000.00+
	21001001/21020129 Legislative Allowance		48,000.00	3,448,000.00	48,000.00+
719.03	21001001/21020130 Hazard Allowance NASU	730.10	740.00		9.90+
130,972,960.00	21001001/21020131 Call Duty - Pharmacist/Lab Scientist	12,756,820.00	12,800,000.00		43,180.00+
206,649,045.16	21001001/21020132 Call Duty - Doctors	17,629,680.00	17,650,000.00		20,320.00+
	21001001/21020140 Stress & Strain Inducement Allowance	2,920.40	3,000.00		79.60+
6,869,292.02	21001001/21020141 Special Education Allowance	9,500,755.73	9,550,000.00		49,244.27+
28,311.57	21001001/21020143 Adjustment Allowance				
5,200,000.00	21001001/21020144 Scarce Skill Allowance	7,700,000.00	7,700,000.00		
25,262.97	21001001/21020159 Stress & Strain Inducement Allowance	20,853.08	21,000.00		146.92+
	21001001/21020160 Research Study Grant Arrears (TETFUND)		500,000.00	3,000,000.00	500,000.00+
5,022,386,091.61	Total Personnel Cost	5,629,509,791.96	5,633,797,740.00	5,611,872,000.00	4,287,948.04+
3,356,000.00	21001001/22020101 Local Transport & Travel-Training	498,390.00	1,000,000.00	3,000,000.00	501,610.00+
564,819.84	21001001/22020102 Local Transport & Travel-Others	2,210,000.00	2,300,000.00	3,000,000.00	90,000.00+
	21001001/22020203 Internet Access Charges	121,000.00	200,000.00	1,200,000.00	79,000.00+
	21001001/22020210 Operational/Running Costs	32,400,000.00	33,000,000.00	40,000,000.00	600,000.00+
16,039,688.34	21001001/22020213 Hospital Running Cost				





21001001/22020608	Malaria Intervention Activities					5,000,000.00				
591,500.00	21001001/22020301 Office Stationeries/Computer Consumables	804,190.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00				195,810.00+
80,000.00	21001001/22020305 Printing of Non Security Documents	317,900.00	500,000.00	500,000.00	500,000.00	500,000.00				182,100.00+
205,660,691.66	21001001/22021040 EPRC Activities		100,000.00	100,000.00	100,000.00	2,000,000.00				100,000.00+
339,800.00	21001001/22020342 COVID-19 Task Force	91,425,200.00	91,500,000.00	91,500,000.00	91,500,000.00	50,000,000.00				74,800.00+
544,300.00	21001001/22020401 Maint of Motor Vehicles/Transport Equipment	451,550.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00				548,450.00+
836,800.00	21001001/22020402 Maintenance of Office Furniture	75,000.00	100,000.00	100,000.00	100,000.00	2,000,000.00				25,000.00+
	21001001/22020405 Maintenance of Plants/Generators	482,750.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00				517,250.00+
1,291,292.00	21001001/22020406 Other Maintenance Services	940,450.00	1,000,000.00	1,000,000.00	1,000,000.00	17,000,000.00				59,550.00+
	21001001/22020438 Maintenance of Hospital Equipments									
	21001001/22020501 Local Training		500,000.00	500,000.00	500,000.00	10,000,000.00				500,000.00+
	21001001/22020510 Other Trainings General		500,000.00	500,000.00	500,000.00	11,000,000.00				500,000.00+
	21001001/22020518 Enhancing Provision of Quality Health Services									
	21001001/22020601 Security Services									
	21001001/22020608 Malaria Intervention Services		500,000.00	500,000.00	500,000.00					500,000.00+
	21001001/22020609 Nutrition Intervention		50,000.00	50,000.00	50,000.00	11,000,000.00				50,000.00+
	21001001/22020614 Other Services General	1,000,000.00	1,200,000.00	1,200,000.00	1,200,000.00	21,200,000.00				200,000.00+
804,700.00	21001001/22020619 Child Protection Services		100,000.00	100,000.00	100,000.00	5,000,000.00				100,000.00+
	21001001/22020627 Environmental Health Services									
	21001001/22020610 Environmental Services									
7,600,000.00	21001001/22020633 Emergency Situation Service	326,850.00	400,000.00	400,000.00	400,000.00	1,000,000.00				73,150.00+
3,000,000.00	21001001/22020650 Midwifery and Nursing Scheme									
	21001001/22020634 Family Planning Services		100,000.00	100,000.00	100,000.00	5,000,000.00				100,000.00+
	21001001/22020654 EOC Operations	10,724,000.00	10,725,000.00	10,725,000.00	10,725,000.00	17,000,000.00				1,000.00+
	21001001/22020668 Management Information System (MIS)		99,000.00	99,000.00	99,000.00	5,000,000.00				99,000.00+
	21001001/22020688 Enhancing Care Giving Capacity									
	21001001/22020708 Medical Consulting	4,580,000.00	4,600,000.00	4,600,000.00	4,600,000.00	10,000,000.00				20,000.00+
	21001001/22020711 State Health Insurance Scheme Expenses		100,000.00	100,000.00	100,000.00	100,000.00				100,000.00+
	21001001/22020801 Motor Vehicle Fuel Cost	1,526,610.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00				473,390.00+
	21001001/22020902 Insurance Premium (Service Wide)		500,000.00	500,000.00	500,000.00	5,000,000.00				500,000.00+
15,914,600.00	21001001/22021001 Entertainment & Hospitality	8,614,300.00	8,650,000.00	8,650,000.00	8,650,000.00	7,000,000.00				35,700.00+
145,000.00	21001001/22021003 Publicity & Advertisements	167,900.00	200,000.00	200,000.00	200,000.00	2,000,000.00				32,100.00+
	21001001/22021004 Medical Expenses		500,000.00	500,000.00	500,000.00	5,000,000.00				500,000.00+
	21001001/22021006 Postage & Courier Services	20,000.00	150,000.00	150,000.00	150,000.00	150,000.00				130,000.00+
	21001001/22021009 Special Education	224,500.00	225,000.00	225,000.00	225,000.00	225,000.00				500.00+
	21001001/22020630 Disease Control Programmes	3,424,800.00	3,500,000.00	3,500,000.00	3,500,000.00	10,000,000.00				75,200.00+
	21001001/22020667 Maternal and child Health Services		50,000.00	50,000.00	50,000.00	10,000,000.00				50,000.00+
6,029,000.00	21001001/22021058 Overseas Medical Treatment									
17,409,257.80	21001001/22021034 NYSC Expenses		500,000.00	500,000.00	500,000.00	5,000,000.00				500,000.00+
280,207,449.64	TOTAL OVERHEAD COST	160,335,390.00	167,849,000.00	167,849,000.00	167,849,000.00	269,050,000.00				7,513,610.00+
5,302,593,541.25	TOTAL RECURRENT EXP	5,789,845,181.96	5,801,646,740.00	5,801,646,740.00	5,801,646,740.00	5,880,922,000.00				11,801,558.04+





21003001 - PRIM. HEALTH CARE DEVELOPMENT AGENCY							
7,382,863.21	21003001/21010101	Basic Salary	11,024,909.04	11,100,000.00	9,000,000.00	75,090.96+	
501,465.31	21003001/21020101	Housing/Rent Allowance	512,311.89	578,000.00	578,000.00	65,688.11+	
427,931.98	21003001/21020102	Transport Allowance	428,942.10	477,000.00	477,000.00	48,057.90+	
615,587.12	21003001/21020103	Meal Subsidy	351,598.80	391,000.00	391,000.00	39,401.20+	
349,115.12	21003001/21020104	Utility Allowance	351,598.80	391,000.00	391,000.00	39,401.20+	
409,233.30	21003001/21020106	Leave Allowance	675,141.24	739,000.00	739,000.00	63,858.76+	
281,893.92	21003001/21020108	Shift Allowance	316,976.41	318,500.00	308,500.00	1,523.59+	
55,000.00	21003001/21020109	Call Duties Allowance	65,000.00	500,000.00	500,000.00	500,000.00+	
55,000.00	21003001/21020111	Hazard Allowance	65,000.00	66,000.00	66,000.00	1,000.00+	
10,023,089.96	Total Personnel Cost		13,726,478.28	14,560,500.00	12,450,500.00	834,021.72+	
371,729.76	21003001/22020102	Local Travel and Transport - Others	210,800.00	250,000.00	1,000,000.00	39,200.00+	
981,300.00	21003001/22020209	Utilities Services	749,500.00	750,000.00		500.00+	
	21003001/22020210	Operational/Running Costs	614,500.00	1,000,000.00	20,000,000.00	385,500.00+	
	21003001/22020213	Utilities/Services General		1,000,000.00	1,000,000.00	1,000,000.00+	
489,600.00	21003001/22020301	Office Stationaries/Computer Consumables	925,700.00	1,000,000.00	1,000,000.00	74,300.00+	
	21003001/22020307	Drugs & Medical Supplies	188,650.00	200,000.00	3,500,000.00	11,350.00+	
1,974,500.00	21003001/22020314	General Office Expenses	2,769,550.00	3,000,000.00	3,000,000.00	230,450.00+	
2,993,900.00	21003001/22020401	Maint of Motor Vehicles/Transport Equipment	945,000.00	1,000,000.00	5,000,000.00	55,000.00+	
30,000.00	21003001/22020404	Maintenance of office IT Equipments	407,100.00	1,000,000.00	1,000,000.00	592,900.00+	
862,300.00	21003001/22020406	Other Maintenance Services	223,700.00	500,000.00	500,000.00	276,300.00+	
30,000.00	21003001/22020501	Local Training	81,500.00	1,000,000.00	3,000,000.00	918,500.00+	
	21003001/22020518	Enhancing Provision of Quality Health Services					
	21003001/22020709	Consultancy Services		50,000.00	1,000,000.00	50,000.00+	
	21003001/22020614	Other Services General	4,252,850.00	4,300,000.00	32,500,000.00	47,150.00+	
14,301,784.57	21003001/22020620	Supplemental and Routine Immuni. Services					
20,000.00	21003001/22020622	Primary Health Centres Running Costs					
104,000.00	21003001/22020631	Environmental Services		100,000.00	10,000,000.00	100,000.00+	
2,874,805.00	21003001/22020628	Free MCH Services (Primary Health Care)					
	21003001/22020634	Family Planning Services		100,000.00	42,000,000.00	100,000.00+	
	21003001/22020654	EOC Operations		100,000.00	2,000,000.00	100,000.00+	
	21003001/22020668	Celebration of Workers & Others Days		100,000.00	10,000,000.00	100,000.00+	
	21003001/22020665	Immunization Services	18,521,320.00	18,600,000.00	20,000,000.00	78,680.00+	
	21003001/22020667	Maternal/Child Health Services		100,000.00	5,000,000.00	100,000.00+	
	21003001/22020668	Management Information System (MIS)		100,000.00	5,000,000.00	100,000.00+	
	21003001/22020608	Malaria Intervention Services	11,058,100.00	11,100,000.00	30,000,000.00	41,900.00+	
	21003001/22020688	Enhancing Care Giving Capacity					
	21003001/22020713	Planning and Research		100,000.00	5,000,000.00	100,000.00+	
	21003001/22020711	State Health Insurance Scheme		90,000.00	20,000,000.00	90,000.00+	





21003001/22021027	Board Allowance	7,763,000.65	8,000,000.00	5,000,000.00	2,36,999.35+
21003001/22020630	Disease Control Programmes		100,000.00	16,000,000.00	100,000,000+
21003001/22020609	Nutrition Intervention		100,000.00	10,000,000.00	100,000,000+
21003001/22020619	Child Protection Services		100,000.00	5,000,000.00	100,000,000+
21003001/22021016	Monitoring and Evaluation		1,000,000.00	1,000,000.00	1,000,000,000+
21003001/22021344	Village Health Workers (VHW)		100,000.00	170,000,000.00	100,000,000+
21003001/22040109	Grant to Communities/NGO's		500,000.00	500,000,000.00	500,000,000+
187,027,479.83	TOTAL OVERHEAD COST	48,711,270.65	55,440,000.00	429,000,000.00	6,728,729.35+
197,050,569.79	TOTAL RECURRENT EXP	62,437,748.93	70,000,500.00	441,450,500.00	7,562,751.07+
21011001 - SCHOOL OF NURSING					
21011001/21010114	Consolidated Salaries	111,184,162.51	111,200,000.00	155,000,000.00	15,837.49+
21011001/21020174	Sabbatical Allowance				
21011001/21030105	Severance Allowance				
116,080,856.21	Total Personnel Cost	111,184,162.51	111,200,000.00	155,000,000.00	15,837.49+
21011001/22020101	Local Travel and Transport - Training	245,000.00	3,000,000.00	3,000,000.00	2,755,000.00+
21011001/22020102	Local Travel and Transport - Others	1,168,537.50	2,000,000.00	2,000,000.00	831,462.50+
21011001/22020301	Office Stationaries/Computer Consumables	509,100.00	1,000,000.00	1,000,000.00	490,900.00+
21011001/22020317	Library Books & Materials	95,000.00	1,000,000.00	1,000,000.00	905,000.00+
21011001/22020305	Printing of Non security Documents	37,500.00	1,500,000.00	1,500,000.00	962,500.00+
21011001/22020309	Uniform and Other Clothing (Service Wide)		1,500,000.00	1,500,000.00	1,500,000.00+
21011001/22020310	Teaching Aids/Catering materials supplies		5,300,000.00	5,300,000.00	5,300,000.00+
21011001/22020314	General Office Expenses	652,000.00	2,000,000.00	2,000,000.00	1,348,000.00+
21011001/22021343	Wash Activities		2,000,000.00	2,000,000.00	2,000,000.00+
21011001/22020401	Maint of Motor Vehicles/Transport Equipment	177,000.00	2,000,000.00	2,000,000.00	1,823,000.00+
21011001/22020402	Maintenance of office Furniture	100,000.00	1,000,000.00	1,000,000.00	900,000.00+
21011001/22020403	Maintenance of Institutional Building	339,708.10	2,000,000.00	2,000,000.00	1,660,291.90+
21011001/22020405	Maintenance of Plants and Generators		1,000,000.00	1,000,000.00	1,000,000.00+
21011001/22020411	Maintenance of Communication Equipments		250,000.00	250,000.00	250,000.00+
21011001/22020417	Maintenance Of Website		2,000,000.00	2,000,000.00	2,000,000.00+
21011001/22020510	Other Training General		2,000,000.00	2,000,000.00	2,000,000.00+
21011001/22020614	Other Services General	1,171,900.00	1,172,000.00	11,250,000.00	100.00+
21011001/22020645	Internal and External Examination		250,000.00		250,000.00+
21011001/22020713	Planning and Research				
21011001/22021001	Entertainment & Hospitality	30,000.00	500,000.00	500,000.00	470,000.00+
21011001/22021006	Postage & Courier Services	5,000.00	100,000.00	1,500,000.00	95,000.00+
21011001/22020616	Accreditation Expenses		100,000.00	5,000,000.00	100,000,000+
21011001/22021027	Board Allowance	7,399,999.30	7,700,000.00	10,000,000.00	300,000.70+
21011001/22021196	Examiner's Fees/Expenses		100,000.00	10,000,000.00	100,000,000+
21011001/22021237	NYSC Expenses		100,000.00	1,600,000.00	100,000,000+
21011001/22021314	External Examiner Fees & Expenses		1,100,000.00		4,700.00+
21011001/22021348	Aptitude Test	1,095,300.00			
6,407,507.47	TOTAL OVERHEAD COST	13,026,044.90	38,372,000.00	67,100,000.00	25,345,955.10+
122,488,363.68	TOTAL RECURRENT EXP	124,210,207.41	149,572,000.00	222,100,000.00	25,361,792.59+





21015001 - GOMBE STATE TRAD. MEDICINE BOARD								
277,523.36	21015001/21010101 Basic Salary	340,136.70	400,000.00		1,100,000.00			59,863.30+
33,607.76	21015001/21020101 Housing / Rent Allowance	29,885.10	100,000.00		100,000.00			70,114.90+
28,285.96	21015001/21020102 Transport Allowance	25,275.84	100,000.00		100,000.00			74,724.16+
19,371.68	21015001/21020103 Meal Subsidy	16,905.00	35,000.00		35,000.00			18,095.00+
19,371.68	21015001/21020104 Utility Allowance	16,905.00	35,800.00		35,800.00			18,895.00+
27,752.37	21015001/21020106 Leave Allowance	34,013.70	72,400.00		72,400.00			38,386.30+
	21015001/21020108 Shift Allowance		8,000.00					8,000.00+
	21015001/21020118 Other Allowances							
405,912.81	Total Personnel Cost	463,121.34	751,200.00		1,443,200.00			288,078.66+
199,157.99	21015001/22020101 Local Travel and Transport - Training	100,500.00	101,000.00		200,000.00			500.00+
187,000.00	21015001/22020102 Local Travel and Transport - Others	192,000.00	200,000.00		200,000.00			8,000.00+
	21015001/22020213 Utilities Services General	23,000.00	40,000.00		25,000.00			17,000.00+
86,500.00	21015001/22020301 Office Stationeries/Computer Consumables	59,000.00	100,000.00		100,000.00			41,000.00+
	21015001/22020302 Books/Materials	41,000.00	50,000.00		50,000.00			9,000.00+
94,000.00	21015001/22020305 Printing of Non Security Documents	91,500.00	100,000.00		100,000.00			8,500.00+
999,500.00	21015001/22020314 General Office Expenses	1,550,300.00	2,100,000.00		1,000,000.00			549,700.00+
34,000.00	21015001/22020401 Maint of Motor Vehicles/Transport Equipment	33,000.00	100,000.00		100,000.00			67,000.00+
100,000.00	21015001/22020402 Maintenance of Office Furniture	73,500.00	150,000.00		150,000.00			76,500.00+
78,000.00	21015001/22020404 Maintenance of Office/IT Equipment	44,000.00	100,000.00		100,000.00			56,000.00+
100,000.00	21015001/22020501 Local Training	8,500.00	100,000.00		100,000.00			91,500.00+
	21015001/22020668 Management Information System (MIS)		10,000.00		100,000.00			10,000.00+
91,000.00	21015001/22020713 Planning and Research	29,000.00	29,000.00		100,000.00			
40,000.00	21015001/22021001 Entertainment & Hospitality	36,700.00	200,000.00		300,000.00			163,300.00+
29,000.00	21015001/22021003 Publicity & Advertisements/ Awareness	38,000.00	100,000.00		100,000.00			62,000.00+
60,000.00	21015001/22020512 Seminars /Workshops and Inductions	70,000.00	100,000.00		100,000.00			30,000.00+
300,000.00	21015001/22021027 Board Allowance	1,399,999.96	2,392,000.00		3,000,000.00			992,000.04+
2,398,157.99	TOTAL OVERHEAD COST	3,789,999.96	5,972,000.00		5,825,000.00			2,182,000.04+
2,804,070.80	TOTAL RECURRENT EXP	4,253,121.30	6,723,200.00		7,268,200.00			2,470,078.70+
21016001 - SCHOOL OF HEALTH TECHNOLOGY								
416,956,486.95	21016001/21010103 Consolidated Salaries	307,954,007.53	308,750,000.00		400,000,000.00			795,992.47+
1,970,000.00	21016001/21020114 Visiting /Part Time Lecturers Allowance	5,033,792.95	6,000,000.00		20,000,000.00			966,207.05+
	21016001/21020122 Furniture Allowance		50,000.00		10,000,000.00			50,000.00+
	21016001/21020202 Contribution Pension		1,000,000.00		10,000,000.00			1,000,000.00+
418,926,486.95	Total Personnel Cost	312,987,800.48	315,800,000.00		440,000,000.00			2,812,199.52+
2,225,500.00	21016001/22020101 Local Travel and Transport - Training							
	21016001/22020102 Local Travel and Transport - Others	9,385,500.00	9,400,000.00		5,000,000.00			14,500.00+
25,500.00	21016001/22020201 Electricity Charges	385,700.00	500,000.00		5,000,000.00			114,300.00+
1,015,000.00	21016001/22020202 Telephone Charges	840,000.00	1,000,000.00		5,000,000.00			160,000.00+
795,100.00	21016001/22020203 Internet Access Charges	1,009,990.00	2,000,000.00		2,000,000.00			990,010.00+





225,400.00	21016001/22020205	Water Rates	152,000.00	500,000.00	2,500,000.00	348,000.00+
	21016001/22020208	Software Charges/Licenses Renewal		50,000.00	5,000,000.00	50,000.00+
	21016001/22020213	Utility Services General	63,082.80	500,000.00	500,000.00	436,917.20+
3,316,100.00	21016001/22020301	Office Stationeries/Computer Consumables	4,206,611.00	4,300,000.00	3,000,000.00	93,389.00+
245,000.00	21016001/22020304	Magazines & Periodicals	302,700.00	500,000.00	1,500,000.00	197,300.00+
825,000.00	21016001/22020306	Printing of Security Documents	4,602,560.00	4,650,000.00	3,000,000.00	47,440.00+
1,056,365.00	21016001/22020307	Drugs & Medical Supplies	1,930,500.00	2,000,000.00	3,000,000.00	69,500.00+
16,400.00	21016001/22020309	Uniform and Other Clothing (Service Wide)	6,180,175.00	6,200,000.00	5,000,000.00	19,825.00+
	21016001/22020310	Teaching Aids/Catering Materials Supplies		1,000,000.00	3,000,000.00	1,000,000.00+
	21016001/22020313	Accessories/Materials/Supplies General	5,246,050.00	5,500,000.00	1,000,000.00	253,950.00+
4,968,585.00	21016001/22020314	General Office Expenses	5,156,575.00	5,400,000.00	8,000,000.00	243,425.00+
	21016001/22020317	Library Books & Materials	871,000.00	1,000,000.00	5,000,000.00	129,000.00+
1,206,300.00	21016001/22021030	Wash Activities		500,000.00	5,000,000.00	500,000.00+
2,604,900.00	21016001/22020401	Maint of Motor Vehicles/Transport Equipment	8,037,700.00	8,100,000.00	5,000,000.00	62,300.00+
1,922,690.00	21016001/22020402	Maintenance of office Furniture	1,688,800.00	1,700,000.00	3,000,000.00	11,200.00+
5,130,503.00	21016001/22020403	Maintenance of Institutional Building	9,096,800.00	9,100,000.00	6,000,000.00	3,200.00+
524,200.00	21016001/22020405	Maintenance of Plants and Generators	1,298,225.00	1,300,000.00	2,000,000.00	1,775.00+
2,550,515.00	21016001/22020406	Other Maintenance Services	10,897,780.00	11,000,000.00	13,000,000.00	102,220.00+
	21016001/22020411	Maintenance of Communication Equipments		100,000.00	5,000,000.00	100,000.00+
1,292,000.00	21016001/22020414	Maintenance of Office/Residential Buildings	210,700.00	300,000.00	4,000,000.00	89,300.00+
112,100.00	21016001/22020656	House/Office/Guest House Upkeep	684,400.00	1,500,000.00	1,500,000.00	815,600.00+
965,240.00	21016001/22020418	Maintenance of Students Hostel	1,927,600.00	2,150,000.00	2,000,000.00	222,400.00+
318,000.00	21016001/22020450	Maintenance of Equipment				
1,408,600.00	21016001/22020451	Maintenance of Electricity				
150,000.00	21016001/22020452	Maintenance of Residential Building				
160,000.00	21016001/22020501	Local Training	426,000.00	500,000.00	5,000,000.00	74,000.00+
356,740.00	21016001/22020670	Local Conference				
	21016001/22020510	Other Trainings General				
	21016001/22020511	Conferences and Forums General	1,145,000.00	1,200,000.00	6,500,000.00	55,000.00+
	21016001/22020512	Seminars/Workshops/Inductions	2,145,000.00	2,300,000.00	5,000,000.00	155,000.00+
1,490,000.00	21016001/22020601	Security Services	3,651,000.00	3,700,000.00	3,000,000.00	49,000.00+
1,010,000.00	21016001/22020603	Residential Rent	3,310,000.00	3,400,000.00	2,000,000.00	90,000.00+
1,190,500.00	21016001/22020605	Cleaning & Fumigating Services	1,795,000.00	2,400,000.00	1,500,000.00	605,000.00+
278,700.00	21016001/22020609	Nutrition Intervention	2,041,900.00	2,100,000.00	5,000,000.00	58,100.00+
13,718,005.65	21016001/22020614	Other Services General	4,615,100.00	500,000.00	2,000,000.00	500,000.00+
	21016001/22020648	Students Community Expenses	742,500.00	4,700,000.00	2,000,000.00	84,900.00+
	21016001/22020636	Students Union Activities		1,000,000.00	1,000,000.00	257,500.00+
	21016001/22020637	Examiners Fees and Expenses	401,000.00	50,000.00		50,000.00+
	21016001/22020644	Examination Printing	3,048,600.00	500,000.00	3,000,000.00	99,000.00+
	21016001/22020645	Internal and External Examination	31,700,151.00	3,049,000.00	3,000,000.00	400.00+
	21016001/22020647	Audit Fees and Expenses	286,000.00	31,800,000.00	15,000,000.00	99,849.00+
				1,000,000.00	1,000,000.00	714,000.00+





21016001/22020659	JAMB/IJMB Expenses	20,000.00	100,000.00	3,000,000.00	80,000.00+
21016001/22020643	Indexing and Verification Expenses	8,015,061.25	8,100,000.00	10,000,000.00	84,938.75+
21016001/22020703	Legal Services	100,000.00	200,000.00	2,000,000.00	100,000.00+
21016001/22020713	Planning and Research	250,000.00	1,000,000.00	1,000,000.00	750,000.00+
21016001/22020801	Motor Vehicle Fuel Cost	6,316,500.00	6,400,000.00	2,000,000.00	83,500.00+
21016001/22020803	Plant/Generator fuel Cost	4,752,800.00	5,000,000.00	5,000,000.00	247,200.00+
21016001/22020901	Bank Charges (Other Than Interest)	257,299.57	300,000.00	1,500,000.00	42,700.43+
21016001/22021001	Entertainment & Hospitality	10,568,740.00	10,700,000.00	5,000,000.00	131,260.00+
21016001/22021002	Honorarium and Sitting Allowances	7,130,000.00	7,400,000.00	5,000,000.00	270,000.00+
21016001/22021003	Publicity & Advertisements/Awareness	479,000.00	500,000.00	2,000,000.00	21,000.00+
21016001/22021004	Medical Expenses	1,016,000.00	2,000,000.00	2,000,000.00	984,000.00+
21016001/22021006	Postage & Courier Services	70,000.00	500,000.00	500,000.00	430,000.00+
21016001/22021008	Subscription to Professional Bodies		50,000.00	2,000,000.00	50,000.00+
21016001/22021009	Sporting Services	644,000.00	1,000,000.00	5,000,000.00	356,000.00+
21016001/22020617	Graduation Expenses	1,000,000.00	1,000,000.00	3,000,000.00	
21016001/22021027	Board Allowance	10,906,900.40	10,950,000.00	5,000,000.00	43,099.60+
21016001/22021033	WAEC/NECO Examination Expenses		50,000.00		50,000.00+
21016001/22020657	Committee Works General	478,000.00	500,000.00	3,000,000.00	22,000.00+
21016001/22021237	Allowances for NYSC	150,000.00	1,000,000.00	3,000,000.00	850,000.00+
21016001/22021202	Public Relation				
21016001/22021304	Computer Parts & Accessories				
21016001/22021045	Academe Gown		50,000.00	1,000,000.00	50,000.00+
21016001/22021315	Examination Printing & Stationaries				
21016001/22021026	Student Field Trip	200,000.00	1,000,000.00	2,000,000.00	800,000.00+
21016001/22020636	Student Union Activities			1,000,000.00	
21016001/22021036	Matriculation/Convocation Expenses	474,900.00	1,400,000.00	2,000,000.00	925,100.00+
21016001/22021321	SIWES				
21016001/22021036	Council Expenses	4,770,000.00	5,251,000.00	13,000,000.00	481,000.00+
21016001/22021326	Council Members Transport & Trav. Expenses				
21016001/22021327	Council Members Committee Expenses	1,860,000.00	1,900,000.00		40,000.00+
21016001/22021329	Council Members Other Expenses	1,016,000.00	1,100,000.00		84,000.00+
21016001/22021346	Matriculation Expenses	1,336,000.00	1,400,000.00		64,000.00+
86,249,507.73	TOTAL OVERHEAD COST	191,292,901.02	207,300,000.00	238,000,000.00	16,007,098.98+
505,175,994.68	TOTAL RECURRENT EXP	504,280,701.50	523,100,000.00	678,000,000.00	18,819,298.50+
	21102001 - GOMBE STATE HOSPITAL MAN. BOARD				
21102001/21010101	Basic Salary		1,000,000.00	1,000,000.00	1,000,000.00+
21102001/21020101	Housing/Rent Allowance		500,000.00	500,000.00	500,000.00+
21102001/21020102	Transport Allowance		500,000.00	500,000.00	500,000.00+
21102001/21020103	Meal Subsidy		200,000.00	200,000.00	200,000.00+
21102001/21020104	Utility Allowance		200,000.00	200,000.00	200,000.00+
21102001/21020106	Leave Allowance		300,000.00	600,000.00	300,000.00+





21102001/21020107	Research Study Grant Areas (TETFUND)						
21102001/21020108	Shift Allowance						
21102001/21020109	Call Duty Allowance						
21102001/21020116	Hazard Allowance						
21102001/21020117	Inducement Allowance						
21102001/21020118	Other Allowances				200,000.00	200,000.00	200,000.00+
	Total Personnel Cost				2,900,000.00	3,200,000.00	2,900,000.00+
21102001/22020101	Local Transport & Travel-Training				200,000.00	200,000.00	200,000.00+
21102001/22020102	Local Transport & Travel-Others			119,800.00	500,000.00	500,000.00	380,200.00+
21102001/22020203	Internet Access Charges				100,000.00	800,000.00	100,000.00+
21102001/22020210	Operational/Running Costs						
21102001/22020213	Utilities/Services General			53,787.33	200,000.00	200,000.00	146,212.67+
21102001/22020301	Office Stationeries/Computer Consumables			295,642.67	500,000.00	500,000.00	204,357.33+
21102001/22020304	Magazines & Periodicals				300,000.00	300,000.00	300,000.00+
21102001/22020305	Printing of Non Security Documents				200,000.00	200,000.00	200,000.00+
21102001/22020306	Printing of Security Documents				100,000.00	400,000.00	100,000.00+
21102001/22020314	Printing/Publication General			76,020.00	100,000.00	200,000.00	23,980.00+
21102001/22020312	General Office Expenses			960,325.00	1,000,000.00	1,000,000.00	39,675.00+
21102001/22020401	Maint of Motor Vehicles/Transport Equipment			390,000.00	500,000.00	500,000.00	110,000.00+
21102001/22020402	Maintenance of Office Furniture			13,000.00	200,000.00	200,000.00	187,000.00+
21102001/22020404	Maintenance of Office/IT Equipments			22,000.00	50,000.00	250,000.00	28,000.00+
21102001/22020405	Maintenance of Plants/Generators			25,500.00	100,000.00	100,000.00	74,500.00+
21102001/22020411	Maintenance of Communication Equipments				100,000.00	500,000.00	100,000.00+
21102001/22020501	Local Training				100,000.00	500,000.00	100,000.00+
21102001/22020512	Seminars/Workshops/Inductions				100,000.00	1,000,000.00	100,000.00+
21102001/22020605	Cleaning & Fumigating Services			56,150.00	500,000.00	500,000.00	443,850.00+
21102001/22020713	Planning and Research				100,000.00	500,000.00	100,000.00+
21102001/22020801	Motor Vehicle Fuel Cost			31,000.00	100,000.00	100,000.00	69,000.00+
21102001/22021001	Entertainment & Hospitality			334,500.00	500,000.00	500,000.00	165,500.00+
21102001/22021002	Honourarium & sitting Allowance			5,000.00	200,000.00	200,000.00	195,000.00+
21102001/22021003	Publicity & Advertisements/Awareness			211,000.00	300,000.00	300,000.00	89,000.00+
21102001/22021006	Postage & Courier Services			60,000.00	100,000.00	100,000.00	40,000.00+
21102001/22021016	Monitoring & Evaluation			300,000.00	500,000.00	1,000,000.00	200,000.00+
21102001/22021028	Board Allowance			7,183,333.84	7,300,000.00	2,000,000.00	116,666.16+
21102001/22021093	Project/Programme Monitoring and Evaluation			191,275.00	200,000.00		8,725.00+
	TOTAL OVERHEAD COST			10,328,333.84	14,150,000.00	12,550,000.00	3,821,666.16+
	TOTAL RECURRENT EXP			10,328,333.84	17,050,000.00	15,750,000.00	6,721,666.16+
211030000 - GOMBE STATE CONTR HEALTH CARE (GOHealth)							
21103001/21010101	Basic Salary				100,000.00		100,000.00+





21103001/21020108	Housing/Rent Allowance	100,000.00			100,000.00+
21103001/21020109	Transport Allowance	100,000.00			100,000.00+
21103001/21020110	Utility Allowance	100,000.00			100,000.00+
21103001/21020111	Meal Subsidy Allowance	100,000.00			100,000.00+
21103001/21020112	Leave Allowance	100,000.00			100,000.00+
21103001/21020114	Shift Allowance	100,000.00			100,000.00+
21103001/21020116	Hazard Allowance	100,000.00			100,000.00+
21103001/21020118	Other Allowances	100,000.00			100,000.00+
21103001/21020207	State Health Insurance Scheme	1,000,000.00			1,000,000.00+
Total Personnel Cost		1,900,000.00			1,900,000.00+
21103001/22020101	Local Travel and Transport - Training	690,000.00			510,000.00+
21103001/22020102	Local Travel and Transport - Others	799,500.00			500.00+
21103001/22020202	Telephone Charges	512,500.00			187,500.00+
21103001/22020203	Internet Access Service	144,900.00			155,100.00+
21103001/22020301	Office Stationeries/Computer Consumables	1,910,700.00			89,300.00+
21103001/22020304	Magazine & Periodicals	30,000.00			1,470,000.00+
21103001/22020312	General Office Expenses	4,900,041.74			199,958.26+
21103001/22020313	Accessories/Materials/ Supplies General	344,600.00			155,400.00+
21103001/22020314	Printing/Publication General	15,881,250.00			118,750.00+
21103001/22020401	Maint of Motor Vehicles/Transport Equipment	497,200.00			202,800.00+
21103001/22020402	Maintenance of Office Furniture				100,000.00+
21103001/22020404	Maintenance of Office/IT Equipment	697,690.00			302,310.00+
21103001/22020405	Maintenance of Plants and Generators	251,200.00			248,800.00+
21103001/22020411	Maintenance of Communication Equipment	400,000.00			
21103001/22020417	Maintenance of Website	299,000.00			100,000.00+
21103001/22020501	Local Training	300,000.00			1,000.00+
21103001/22020614	Other Services General	4,871,820.00			128,180.00+
21103001/22020801	Motor Vehicle Fuel Cost	975,560.00			24,440.00+
21103001/22020803	Plant/Generator Fuel Cost				400,000.00+
21103001/22021003	Publicity & Advertisements/Awareness	1,242,500.00			1,257,500.00+
21103001/22021027	Board Allowance	12,916,666.90			3,333.10+
TOTAL OVERHEAD COST		47,365,128.64			5,654,871.36+
TOTAL RECURRENT EXP		54,920,000.00			7,554,871.36+
35001001 - MINISTRY OF ENV. AND FOREST RESOURCES					
35001001/21010101	Basic Salary	180,155,791.45			44,208.55+
35001001/21020101	Housing/Rent Allowance	482,158.18			17,841.82+
35001001/21020102	Transport Allowance	347,224.90			152,775.10+
35001001/21020103	Meal Subsidy	267,633.90			32,366.10+
35001001/21020104	Utility Allowance	267,633.90			32,366.10+
35001001/21020106	Leave Allowance	595,195.45			804.55+
35001001/21020107	Domestic Staff Allowance				500,000.00+





17,656,012.82	35001001/21020108	Shift Allowance	16,925,772.20	17,000,000.00	15,000,000.00	74,227.80+
13,955,752.89	35001001/21020111	Hazard Allowance	13,421,530.92	13,500,000.00	11,000,000.00	78,469.08+
1,505.79	35001001/21020126	Inducement Allowance	18,371.04	111,000.00	111,000.00	92,628.96+
	35001001/21020118	Other Allowances		50,000.00	50,000.00	50,000.00+
200,076,264.49	Total Personnel Cost		212,481,311.94	213,557,000.00	188,749,000.00	1,075,688.06+
	35001001/22020101	Local Travel and Transport - Training	350,000.00	500,000.00	1,000,000.00	150,000.00+
170,000.00	35001001/22020102	Local Travel and Transport - Others	15,000.00	100,000.00	2,000,000.00	85,000.00+
	35001001/22020204	Satellite Broadcasting Access Charges		100,000.00	100,000.00	100,000.00+
	35001001/22020213	Utilities/Services General		100,000.00	100,000.00	100,000.00+
240,059.00	35001001/22020301	Office Stationeries/Computer Consumables	269,200.00	270,000.00	2,000,000.00	800.00+
	35001001/22020305	Printing of Non security Documents	51,500.00	80,000.00	200,000.00	28,500.00+
	35001001/22020308	Instructment of drawing		100,000.00	500,000.00	100,000.00+
	35001001/22020309	Uniform and Other Clothing (Service Wide)		50,000.00	300,000.00	50,000.00+
1,653,200.00	35001001/22020314	General Office Expenses	2,301,500.00	2,302,000.00	2,000,000.00	500.00+
412,800.00	35001001/22020401	Maint of Motor Vehicles/Transport Equipment	211,400.00	300,000.00	2,000,000.00	88,600.00+
445,100.00	35001001/22020404	Maintenance of office/ IT Equipments	215,000.00	690,000.00	1,000,000.00	475,000.00+
47,400.00	35001001/22020405	Maintenance of Plants and Generators	28,800.00	300,000.00	1,500,000.00	271,200.00+
	35001001/22020425	Maintenance of forestry Nurseries	201,600.00	500,000.00	2,000,000.00	298,400.00+
	35001001/22020501	Local Training		100,000.00	1,000,000.00	100,000.00+
	35001001/22020709	Consultancy Services		100,000.00	1,000,000.00	100,000.00+
	35001001/22020614	Other Services General	41,500.00	100,000.00	2,000,000.00	58,500.00+
	35001001/22020631	Environmental Services		100,000.00	2,000,000.00	100,000.00+
	35001001/22020658	Celebration of Workers & Other Days		100,000.00	1,000,000.00	100,000.00+
	35001001/22020694	Climate Change Intervention Activities				
	35001001/22020714	Technical Committee		100,000.00	500,000.00	100,000.00+
4,250,000.00	35001001/22021001	Entertainment & Hospitality	5,000,000.00	5,100,000.00	6,000,000.00	100,000.00+
30,000.00	35001001/22021003	Publicity & Advertisements/Awareness	1,902,500.00	2,000,000.00	2,000,000.00	97,500.00+
	35001001/22021017	Wild Life Management		100,000.00	2,000,000.00	100,000.00+
557,500.00	35001001/22021023	Contingences	197,000.00	300,000.00	700,000.00	103,000.00+
	35001001/22021024	National council	370,000.00	500,000.00	2,000,000.00	130,000.00+
12,000.00	35001001/22021140	Forestry Field General Expenses		100,000.00	3,000,000.00	35,000.00+
3,329,925.78	35001001/22020632	Environmental control and Management	65,000.00	100,000.00	3,000,000.00	35,000.00+
11,147,984.78	TOTAL OVERHEAD COST		11,220,000.00	14,092,000.00	37,900,000.00	2,872,000.00+
211,224,249.27	TOTAL RECURRENT EXP		223,701,311.94	227,649,000.00	226,649,000.00	3,947,688.06+
	35055001 - GOMBE STATE ENVIRONMENTAL PROTECTION AGENCY (GOSE)					
	35016001/21010101	Basic Salary		200,000.00	3,000,000.00	200,000.00+
	35016001/21020104	Utility Allowance		200,000.00	2,000,000.00	200,000.00+
	Total Personnel Cost			400,000.00	5,000,000.00	400,000.00+
	35016001/22020101	Local Travel and Transport - Training		500,000.00	1,000,000.00	500,000.00+





352,000.00	35016001/22020301	Office Stationeries/Computer Consumables	206,100.00	300,000.00	2,000,000.00	93,900.00+
	35016001/22020303	Newspapers	20,000.00	200,000.00	200,000.00	180,000.00+
80,000.00	35016001/22020305	Printing of Non security Documents	30,000.00	300,000.00	500,000.00	270,000.00+
204,600.00	35016001/22020314	General Office Expenses	456,000.00	500,000.00	500,000.00	44,000.00+
2,016,500.00	35016001/22020401	Maint of Motor Vehicles/Transport Equipment	8,866,800.00	9,000,000.00	2,000,000.00	133,200.00+
121,100.00	35016001/22020402	Maintenance of office Furniture	24,000.00	100,000.00	2,500,000.00	76,000.00+
146,300.00	35016001/22020404	Maintenance of office/ IT Equipments	100,000.00	200,000.00	500,000.00	100,000.00+
80,000.00	35016001/22020405	Maintenance of Plants and Generators		200,000.00	500,000.00	200,000.00+
3,452,400.00	35016001/22020605	Cleaning & Fumigating Services	3,731,900.00	3,800,000.00	5,000,000.00	68,100.00+
	35016001/22020694	Climate Change Intervention Activities				
2,990,700.00	35016001/22020801	Motor Vehicle Fuel Cost	4,412,050.00	4,500,000.00	3,000,000.00	87,950.00+
2,492,600.00	35016001/22020802	Other Transport Equipment Fuel Cost	311,250.00	1,000,000.00	2,000,000.00	688,750.00+
	35016001/22021003	Publicity & Advertisements/Awareness		100,000.00	1,000,000.00	100,000.00+
	35016001/22021028	Board Allowance		200,000.00	2,000,000.00	200,000.00+
	35016001/22021056	Layout Masterplan & Survey		100,000.00	500,000.00	100,000.00+
4,301,800.00	35016001/22020631	Environmental Service	4,414,000.00	5,000,000.00	5,000,000.00	586,000.00+
	35016001/22020658	Celebration of Workers & Other Days	250,000.00	500,000.00	2,000,000.00	250,000.00+
	35016001/22020714	Technical Committee	48,000.00	100,000.00	800,000.00	52,000.00+
544,000.00	35016001/22020632	Environmental Control and Management	565,000.00	1,000,000.00	3,000,000.00	435,000.00+
	35016001/22020660	Jingles/Documentary	45,000.00	500,000.00	1,000,000.00	455,000.00+
16,782,000.00	TOTAL OVERHEAD COST		23,480,100.00	28,100,000.00	35,000,000.00	4,619,900.00+
16,782,000.00	TOTAL RECURRENT EXP		23,480,100.00	28,500,000.00	40,000,000.00	5,019,900.00+
	35002001 - GOMBE GOES GREEN (3G) COORDINATION OFFICE					
	35002001/21020101	Basic Salary		5,000,000.00		5,000,000.00+
	35002001/21020108	Housing/Rent Allowance		100,000.00		100,000.00+
	35002001/21020109	Transport Allowance		100,000.00		100,000.00+
	35002001/21020110	Utility Allowance		200,000.00		200,000.00+
	35002001/21020111	Meal Subsidy Allowance		200,000.00		200,000.00+
	35002001/21020112	Leave Allowance		100,000.00		100,000.00+
	35002001/21020116	Hazard Allowance		100,000.00		100,000.00+
	35002001/21020117	Inducement Allowance		200,000.00		200,000.00+
	35002001/21020118	Other Allowances		200,000.00		200,000.00+
	Total Personnel Cost			6,200,000.00		6,200,000.00+
	35002001/22020101	Local Travel and Transport - Training		500,000.00		500,000.00+
	35002001/22020301	Office Stationeries/Computer Consumables		500,000.00		500,000.00+
	35002001/22020312	General Office Expenses		200,000.00		200,000.00+
	35002001/22020401	Maint of Motor Vehicles/Transport Equipment		200,000.00		200,000.00+
	35002001/22020419	Maintenance of Forestry/Nurseries		200,000.00		200,000.00+
	35002001/22020501	Local Training		200,000.00		200,000.00+
	35002001/22020694	Climate Change Intervention Activities				





35002001/22021027	Board Allowance				50,000.00	50,000.00+
TOTAL OVERHEAD COST					1,850,000.00	1,850,000.00+
TOTAL RECURRENT EXP					8,050,000.00	8,050,000.00+
39001001 - SPORTS COMMISSION						
39001001/21010101	Basic Salary	35,329,715.18			35,329,715.18	70,284.82+
39001001/21020101	Housing/Rent Allowance	3,760,395.78			3,770,000.00	9,604.22+
39001001/21020102	Transport Allowance	1,747,223.76			2,000,000.00	252,776.24+
39001001/21020103	Meal Subsidy	1,233,302.88			1,500,000.00	266,697.12+
39001001/21020104	Utility Allowance	1,509,105.55			1,500,000.00	894.45+
39001001/21020105	Entertainment Allowance	283,257.39			290,000.00	6,742.61+
39001001/21020106	Leave Allowance	2,987,125.92			3,000,000.00	12,874.08+
39001001/21020107	Domestic and Staff Allowance	689,506.62			720,000.00	30,493.38+
39001001/21020108	Shift Allowance	466,359.84			500,000.00	33,640.16+
39001001/21020111	Hazard Allowance	180,000.00			260,000.00	80,000.00+
39001001/21020115	Domestic and Staff Allowance (Directors)	119,236.36			120,000.00	763.64+
39001001/21020118	Other Allowances				62,000.00	62,000.00+
39001001/21020119	Personal Assistant	229,835.54			230,000.00	164.46+
39001001/21020123	Newspaper Allowance	137,901.28			140,000.00	2,098.72+
39001001/21000000	Vehicle Maintenance Allowance	689,506.62			690,000.00	493.38+
39001001/21020142	Weighing Allowance				50,000.00	
36,973,633.57	Total Personnel Cost	49,362,472.72			50,192,000.00	829,527.28+
39001001/22020101	Local Travel and Transport - Training	35,000.00			100,000.00	65,000.00+
39001001/22020102	Local Travel and Transport - Others	162,500.00			200,000.00	37,500.00+
39001001/22020203	Internet Access Charges				60,000.00	60,000.00+
39001001/22020301	Office Stationaries/Computer Consumables	229,500.00			300,000.00	70,500.00+
39001001/22020305	Printing of Non security Documents				50,000.00	50,000.00+
39001001/22020313	Flag and bannings				25,000.00	
39001001/22020314	Office Expenses	4,005,000.00			4,100,000.00	95,000.00+
39001001/22020401	Maint of Motor Vehicles/Transport Equipment	394,000.00			500,000.00	106,000.00+
39001001/22020402	Maintenance of office Furniture	15,000.00			900,000.00	885,000.00+
39001001/22020404	Maintenance of office/ IT Equipments	110,000.00			200,000.00	90,000.00+
39001001/22020405	Maintenance of Plants and Generators	46,500.00			100,000.00	53,500.00+
39001001/22020406	Other Maintenance Services				100,000.00	100,000.00+
39001001/22020501	Local Training				50,000.00	50,000.00+
39001001/22020605	Cleaning & Fumigating Services				50,000.00	50,000.00+
39001001/22020614	Other Services General				25,000.00	25,000.00+
39001001/22020630	Disease Control Programmes				50,000.00	50,000.00+
39001001/22020658	Government Support to Football Teams	5,773,000.00			6,000,000.00	227,000.00+
39001001/22020659	Gombe Bulls DSTV Premier League	35,768,420.00			35,800,000.00	31,580.00+
39001001/22020660	Support to Sport Associations	12,000.00			200,000.00	188,000.00+





39001001/22020661	Grass Root Sport Associations					5,000,000.00	
39001001/22020662	Physically Challenged Sports					5,000,000.00	
39001001/22020674	Festivals & Other Sporting Events				50,000.00		50,000.00+
39001001/22020677	Basketball Clubs Competitions				100,000.00		100,000.00+
39001001/22020801	Motor Vehicle Fuel Cost	817,000.00			900,000.00	10,000,000.00	83,000.00+
39001001/22020803	Plant/Generator fuel Cost				50,000.00	2,000,000.00	50,000.00+
39001001/22021001	Entertainment & Hospitality	1,563,024.18			2,000,000.00	2,000,000.00	436,975.82+
39001001/22021009	Sporting Services				50,000.00		50,000.00+
39001001/22021023	National council				50,000.00	5,500,000.00	50,000.00+
39001001/22021027	Board Allowance				50,000.00		50,000.00+
39001001/22021060	HIV/AIDS Control Programme					1,000,000.00	
39001001/22021233	Account Closing					5,000,000.00	
39001001/22021242	National FA Challenge Cup					2,000,000.00	
39001001/22021243	National Sports Festival					4,000,000.00	
39001001/22021244	State Sports Festival					2,000,000.00	
39001001/22021245	Camping for Sports					38,500,000.00	
39001001/22021246	Zonal Elimination for Team Events					2,000,000.00	
39001001/22021248	Affiliation/Registration Fees	58,500.00			100,000.00	5,000,000.00	41,500.00+
39001001/22021249	International Competitions					5,000,000.00	
39001001/22021250	National Competitions					5,000,000.00	
39001001/22021251	Institutional Sports Championship					2,000,000.00	
39001001/22021252	Inter Local Government					10,000,000.00	
39001001/22021269	Board Members Sitting Allowance	2,766,666.68			2,800,000.00	10,000,000.00	33,333.32+
	TOTAL OVERHEAD COST	51,756,110.86			54,935,000.00	176,525,000.00	3,178,889.14+
	TOTAL RECURRENT EXP	101,118,583.58			105,127,000.00	234,537,000.00	4,008,416.42+
	39002001 - GOMBE UNITED						
39002001/21020114	Other Allowances			144,071,903.32		145,000,000.00	1,928,096.68+
39002001/21020163	Sign on Fees Arrears					40,000,000.00	
	Total Personnel Cost			144,071,903.32	146,000,000.00	185,000,000.00	1,928,096.68+
39002001/22020102	Local Travel & Transport-Others				500,000.00	1,500,000.00	500,000.00+
39002001/22020301	Office Stationary & Computer Consumables				100,000.00	1,000,000.00	100,000.00+
39002001/22020314	Office Expenses	300,000.00			300,000.00	5,000,000.00	
39002001/22020401	Maint of Motor Vehicle & Transport Equip	76,200.00			100,000.00	2,000,000.00	23,800.00+
39002001/22020402	Maintenance of Office Furniture				100,000.00	1,000,000.00	100,000.00+
39002001/22020406	Other Maintenance Service				100,000.00	1,000,000.00	100,000.00+
39002001/22020432	Maintenance of Sporting & Recreational Equip					10,000,000.00	
39002001/22020801	Motor Vehicle Fuel Cost				500,000.00	3,000,000.00	500,000.00+
39002001/22020803	Plant/Generator Fuel Cost				90,000.00	1,000,000.00	90,000.00+
39002001/22021001	Entertainment & Hospitality	5,410,000.00			5,410,000.00	10,000,000.00	
39002001/22021003	Publicity & Advertisement/Awareness	29,340,000.00			29,400,000.00	60,000,000.00	





595,000.00	39002001/22021004	Medical Expenses	23,800.00	100,000.00	3,000,000.00	76,200.00+
1,840,000.00	39002001/22021302	Public Relation			40,000,000.00	
5,952,300.00	TOTAL OVERHEAD COST		35,150,000.00	36,700,000.00	78,500,000.00	1,550,000.00+
150,174,667.63	TOTAL RECURRENT EXP		179,221,903.32	182,700,000.00	263,500,000.00	3,478,096.68+
	51001001 - MIN OF LOCAL GOVT & CHIEFTANCY AFFAIRS					
32,281,736.00	51001001/21010101	Basic Salary	48,554,701.33	48,600,000.00	55,000,000.00	45,298.67+
7,876,407.48	51001001/21020101	Housing/Rent Allowance	4,963,247.21	5,600,000.00	5,600,000.00	636,752.79+
3,127,838.76	51001001/21020102	Transport Allowance	3,071,967.69	3,500,000.00	3,500,000.00	428,032.31+
2,221,731.88	51001001/21020103	Meal Subsidy	2,180,221.78	2,400,000.00	2,400,000.00	219,778.22+
2,234,231.89	51001001/21020104	Utility Allowance	2,180,221.78	2,400,000.00	2,400,000.00	219,778.22+
35,017.27	51001001/21020105	Entertainment Allowance	11,648.00	12,000.00		352.00+
3,521,011.63	51001001/21020106	Leave Allowance	4,855,470.93	5,000,000.00	4,000,000.00	144,529.07+
50,000.01	51001001/21020107	Domestic Staff Allowance			15,000.00	
70,771.06	51001001/21020108	Shift Allowance	31,958.88	200,000.00	200,000.00	168,041.12+
	51001001/21020111	Hazard Allowance		3,000.00		3,000.00+
615,724.16	51001001/21020115	Domestic and Staff Allowance (Directors)	896,467.72	1,000,000.00	1,000,000.00	103,532.28+
	51001001/21020118	Other Allowances		265,000.00	265,000.00	265,000.00+
52,034,470.14	Total Personnel Cost		66,745,905.32	68,980,000.00	74,380,000.00	2,234,094.68+
	51001001/22020101	Lease Travel and Transport Training		50,000.00	2,000,000.00	50,000.00+
	51001001/22020301	Office Stationeries/Computer Consumables		50,000.00	1,000,000.00	50,000.00+
100.00	51001001/22020314	General Office Expenses		100,000.00	2,000,000.00	100,000.00+
	51001001/22020401	Maint of Motor Vehicles/Transport Equipment		50,000.00	1,000,000.00	50,000.00+
	51001001/22020402	Maintenance of office Furniture		400,000.00	1,400,000.00	400,000.00+
	51001001/22020403	Maintenance of Institutional Building		500,000.00	5,000,000.00	500,000.00+
	51001001/22020406	Other Maintenance Services		500,000.00	2,000,000.00	500,000.00+
	51001001/22020501	Local Training		500,000.00	2,000,000.00	500,000.00+
	51001001/22020608	Malaria Intervention Services		500,000.00	5,000,000.00	500,000.00+
	51001001/22020639	Emirs and Chiefs Matters		100,000.00	50,000,000.00	100,000.00+
5,250,000.00	51001001/22021001	Entertainment & Hospitality	6,000,000.00	6,000,000.00	6,000,000.00	
	51001001/22021003	Publicity & Advertisements/Awareness		500,000.00	2,000,000.00	500,000.00+
	51001001/22021004	Medical Expenses		500,000.00	5,000,000.00	500,000.00+
	51001001/22021023	National council		50,000.00	4,000,000.00	50,000.00+
	51001001/22040109	Grant to Communities/NGO's		500,000.00	3,000,000.00	500,000.00+
5,250,100.00	TOTAL OVERHEAD COST		6,000,000.00	10,300,000.00	91,400,000.00	4,300,000.00+
57,284,570.14	TOTAL RECURRENT EXP		72,745,905.32	79,280,000.00	165,780,000.00	6,534,094.68+
	51002001 - GOMBE STATE LOCL GOVT ECONOMIC PLANNING BUREAU					
	51002001/21010101	Basic Salary		500,000.00	500,000.00	500,000.00+
	51002001/21020101	Housing/Rent Allowance		300,000.00	300,000.00	300,000.00+
	51002001/21020102	Transport Allowance		100,000.00	100,000.00	100,000.00+





51002001/21020103	Meal Subsidy		100,000.00	100,000.00	100,000.00+
51002001/21020104	Utility Allowance		400,000.00	400,000.00	400,000.00+
51002001/21020105	Entertainment Allowance			200,000.00	
51002001/21020106	Leave Allowance		200,000.00	200,000.00	200,000.00+
51002001/21020118	Other Allowance		200,000.00	200,000.00	200,000.00+
Total Personnel Cost			1,800,000.00	1,800,000.00	1,800,000.00+
51002001/22020101	Local Travel and Transport - Training		500,000.00	500,000.00	500,000.00+
51002001/22020102	Local Travel and Transport - Others		300,000.00	300,000.00	300,000.00+
51002001/22020203	Internet Access Charges		100,000.00	100,000.00	100,000.00+
51002001/22020204	Utilline Services		200,000.00	200,000.00	200,000.00+
51002001/22020301	Office Stationaries/Computer Consumables		200,000.00	200,000.00	200,000.00+
51002001/22020304	Magazines & Periodicals		200,000.00	200,000.00	200,000.00+
51002001/22020305	Printing of Non security Documents		200,000.00	200,000.00	200,000.00+
51002001/22020306	Printing of Security Documents		200,000.00	200,000.00	200,000.00+
51002001/22020312	Printing/Publications General		200,000.00	100,000.00	200,000.00+
51002001/22020314	Office Expenses		200,000.00	200,000.00	200,000.00+
51002001/22020401	Maint of Motor Vehicles/Transport Equipment		200,000.00	200,000.00	200,000.00+
51002001/22020402	Maintenance of Office Furniture		500,000.00	500,000.00	500,000.00+
51002001/22020404	Maintenance of Office/ IT Equipments		400,000.00	400,000.00	400,000.00+
51002001/22020405	Maintenance of Plants and Generators		200,000.00	200,000.00	200,000.00+
51002001/22020414	Maintenance of Computers/internet expansion			200,000.00	
51002001/22020501	Local Training		200,000.00	200,000.00	200,000.00+
51002001/22020605	Cleaning & Fumigating Services		200,000.00	200,000.00	200,000.00+
51002001/22020638	Printing of Annual Report			100,000.00	
51002001/22020709	Planning and Research		500,000.00	500,000.00	500,000.00+
51002001/22020801	Motor Vehicle Fuel Cost		200,000.00	200,000.00	200,000.00+
51002001/22021001	Entertainment & Hospitality		200,000.00	200,000.00	200,000.00+
51002001/22021002	Honourarium & sitting Allowance		100,000.00	100,000.00	100,000.00+
51002001/22021003	Publicity & Advertisements/Awareness		100,000.00	100,000.00	100,000.00+
51002001/22021006	Postage & Courier Services		200,000.00	200,000.00	200,000.00+
51002001/22021028	Board Allowance		500,000.00	500,000.00	500,000.00+
51002001/22021093	Project/Programme Monitoring and Evaluation		200,000.00	200,000.00	200,000.00+
51002001/22021301	Seminars and Workshops		200,000.00	200,000.00	200,000.00+
TOTAL OVERHEAD COST			6,200,000.00	6,400,000.00	6,200,000.00+
TOTAL RECURRENT EXP			8,000,000.00	8,200,000.00	8,000,000.00+
51001002 - GOMBE STATE JOINT PROJECT DEV. AGENCY					
51001002/21010101	Basic Salary		100,000.00	500,000.00	100,000.00+
51001002/21020101	Housing Rent Allowance		100,000.00	300,000.00	100,000.00+
51001002/21020102	Transport Allowance		100,000.00	200,000.00	100,000.00+





51001002/21020103	Medical Allowance	100,000.00	200,000.00	100,000.00+	100,000.00+
51001002/21020104	Utility Allowance	100,000.00	200,000.00	100,000.00+	100,000.00+
51001002/21020106	Leave Allowance	100,000.00	200,000.00	100,000.00+	100,000.00+
51001002/21020108	Shift Allowance	100,000.00		100,000.00+	100,000.00+
51001002/21020111	Hazard Allowance	100,000.00		100,000.00+	100,000.00+
51001002/21020113	Domestic Staff Allowance	100,000.00		100,000.00+	100,000.00+
51001002/21020117	Inducement Allowance	100,000.00		100,000.00+	100,000.00+
51001002/21020118	Other Allowances	100,000.00		100,000.00+	100,000.00+
	Total Personnel Cost	1,100,000.00	1,600,000.00		1,100,000.00+
51001002/22020101	Local Travel and Transport - Training	50,000.00	500,000.00	50,000.00	50,000.00+
51001002/22020102	Local Travel and Transport - Others	50,000.00	200,000.00	50,000.00	50,000.00+
51001002/22020201	Electricity Charges	100,000.00		100,000.00	100,000.00+
51001002/22020203	Internet Access Charges	100,000.00	200,000.00	100,000.00	100,000.00+
51001002/22020208	Software Charges/Licences	100,000.00		100,000.00	100,000.00+
51001002/22020209	Utilities Allowance	100,000.00	200,000.00	100,000.00	100,000.00+
51001002/22020301	Office Stationaries/Computer Consumables	500,000.00	1,000,000.00	500,000.00	500,000.00+
51001002/22020302	Books/Materials	100,000.00		100,000.00	100,000.00+
51001002/22020304	Magazines & Periodicals	100,000.00	300,000.00	100,000.00	100,000.00+
51001002/22020305	Printing of Non security Documents	100,000.00	300,000.00	100,000.00	100,000.00+
51001002/22020306	Printing of Security Documents	100,000.00	400,000.00	100,000.00	100,000.00+
51001002/22020309	Uniform and Other Clothing (Service Wide)	100,000.00		100,000.00	100,000.00+
51001002/22020312	Printing/Publication General	100,000.00		100,000.00	100,000.00+
51001002/22020313	Accessories/Materials/Supplies General	300,000.00		300,000.00	300,000.00+
51001002/22020314	Office Expenses	100,000.00	2,000,000.00	100,000.00	100,000.00+
51001002/22020401	Maint of Motor Vehicles/Transport Equipment	200,000.00	500,000.00	200,000.00	200,000.00+
51001002/22020402	Maintenance of Office Furniture	100,000.00	300,000.00	100,000.00	100,000.00+
51001002/22020404	Maintenance of Office/ IT Equipments	100,000.00	300,000.00	100,000.00	100,000.00+
51001002/22020405	Maintenance of Plants and Generators	100,000.00	200,000.00	100,000.00	100,000.00+
51001002/22020406	Other Maintenance Services	100,000.00		100,000.00	100,000.00+
51001002/22020414	Maintenance of Computers/Internet expansion	500,000.00	500,000.00	500,000.00	500,000.00+
51001002/22020501	Local Training	100,000.00	500,000.00	100,000.00	100,000.00+
51001002/22020601	Security Services	100,000.00		100,000.00	100,000.00+
51001002/22020605	Cleaning & Fumigating Services		300,000.00		
51001002/22020638	Printing of Annual Report		200,000.00		
51001002/22020709	Planning and Research	100,000.00	100,000.00	100,000.00	100,000.00+
51001002/22020801	Motor Vehicle Fuel Cost	100,000.00	200,000.00	100,000.00	100,000.00+
51001002/22021001	Entertainment & Hospitality	100,000.00	700,000.00	100,000.00	100,000.00+
51001002/22021002	Honourarium & sitting Allowance		500,000.00		
51001002/22021003	Publicity & Advertisements/Awareness		200,000.00		
51001002/22021006	Postage & Courier Service	200,000.00	200,000.00	200,000.00	200,000.00+
51001002/22021023	Contingencies	100,000.00		100,000.00	100,000.00+
51001002/22021028	Board Allowance	100,000.00	1,000,000.00	100,000.00	100,000.00+
51001002/22021093	Project/Programme Monitoring and Evaluation	100,000.00	200,000.00	100,000.00	100,000.00+
51001002/22021301	Seminars and Workshops		200,000.00		
	TOTAL OVERHEAD COST	3,500,000.00	11,200,000.00	3,500,000.00	3,500,000.00+
	TOTAL RECURRENT EXP	4,600,000.00	12,800,000.00	4,600,000.00	4,600,000.00+





SCHEDULE OF CAPITAL RECEIPTS



GOMBE STATE GOVERNMENT					
SCHEDULE OF CAPITAL RECEIPTS					
FOR THE PERIOD ENDED 31/12/2021 Date: 13/06/2022					
Actual 2020	Actual 2021	Final Budget2021	Original Budget2021	Variance 2021	
DOMESTIC GRANTS					
20001001/13010102 SDGs Conditional Grants		500,000,000.00	500,000,000.00		500,000,000.00-
20001001/13010103 SFT AS	3,849,090,000.00	5,000,000,000.00	5,000,000,000.00		1,150,910,000.00-
20001001/13010104 UBE	36,727,914.50	500,000,000.00			463,272,085.50-
20001001/13010105 TET Fund		3,000,000,000.00	3,000,000,000.00		3,000,000,000.00-
20001001/13010108 Community Based Health Insurance Scheme		250,000,000.00	250,000,000.00		250,000,000.00-
20001001/13010109 Save one Million Lives		1,500,000,000.00	700,000,000.00		1,500,000,000.00-
20001001/13010110 Strategis Suppor for Water Supply (COVID_19)		750,000,000.00	750,000,000.00		750,000,000.00-
20001001/13010111 COVID-19 Intervention	1,110,689,648.58	200,000,000.00	200,000,000.00		200,000,000.00-
20001001/13010112 SFTAS AF		1,000,000,000.00	2,000,000,000.00		1,000,000,000.00-
17003001/13010101 FG - SUBEB Matching Grant	1,584,884,078.86		500,000,000.00		
17003001/13010102 FGN Teachers Professional Dev. (TPD)	341,000,000.00				341,000,000.00-
17003001/13010104 Better Educ. Service Delivery for All (BESDA)	1,477,786,679.78	1,493,532,278.75	1,000,000,000.00		1,493,532,278.75+
TOTAL	12,093,360,407.22	5,720,350,193.25	12,700,000,000.00		6,979,649,806.75-
FOREIGN GRANTS					
20001001/13010202 UNICEF	2,425,560.00				
982,331,668.24	10,846,406.94				10,846,406.94+
20001001/13010205 YESSO World Bank Assisted					
20001001/13010206 United Nations Systems		500,000,000.00	500,000,000.00		500,000,000.00-
20001001/13010207 International NGO's		500,000,000.00	500,000,000.00		500,000,000.00-
20001001/13010213 COVID-19 Intervention			400,000,000.00		
20001001/13010215 Sustainable Water Supply (W/Bank)		1,400,000,000.00	1,000,000,000.00		1,400,000,000.00-
20001001/13010215 Health System Support Grant (GAVI)		750,000,000.00	750,000,000.00		750,000,000.00-
20001001/13020408 Partnership For Extended Water Supply Sanitation and Hygeins		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00-
20001001/13020409 Better Education For All (BESDA)		725,000,000.00			725,000,000.00-
21003001/13010201 Grants from Bill and Melinda Gates Fou (BMG)		1,025,000,000.00			1,025,000,000.00-
17001001/13010201 SEPIP - State Education Program Invest Project	750,984,200.29		500,000,000.00		500,000,000.00-
86,248,730.44	155,193,233.06	1,000,000,000.00	1,000,000,000.00		844,806,766.94-
TOTAL	1,821,990,158.97	166,039,640.00	7,400,000,000.00		7,233,960,360.00-





	TRANSFER FROM RECURRENT BUDGET SURPLUS							
6,815,011,721.49	20007001/14010101 Transfer from CRF	33,773,893.94	30,416,976,374.00	17,605,431,374.00				30,383,202,480.06-
6,815,011,721.49	TOTAL	33,773,893.94	30,416,976,374.00	17,605,431,374.00				30,383,202,480.06-
	OTHER CAPITAL RECEIPTS							
	MISCELLANEOUS							
1,136,719,198.64	20007001/14020201 Local Gov't Contribution to Joint Projects	2,074,397,858.66	5,000,000,000.00	5,000,000,000.00				2,925,602,141.34-
216,000,000.00	20007001/14020203 FGN Reimbursement on Capital Project	144,734,645.35						144,734,645.35+
2,057,278,135.08	20007001/14020203 Local Gov't Contribution to Higher Education	1,950,776,863.44						1,950,776,863.44+
3,409,997,333.72	TOTAL	4,169,909,367.45	5,000,000,000.00	5,000,000,000.00				830,090,632.55-
	DOMESTIC LOANS AND CREDITS							
	20007001/14030101 Commercial & Other Bank Loans	10,000,000,000.00	600,000,000.00	1,000,000,000.00				9,400,000,000.00+
	20007001/14030112 CBN Support Facility for Health Sector [COVID-19]		1,000,000,000.00					1,000,000,000.00-
1,519,884,078.86	20007001/14030113 SUBEB Loans	1,661,720,799.62						1,661,720,799.62+
	20007001/14030114 National Housing Loans facility (Family Homes)		7,000,000,000.00					7,000,000,000.00-
2,000,000,000.00	20007001/14030115 Covid 19 Intervention Loan			1,000,000,000.00				
	20007001/14030116 UBA Contract Financing Facility	7,813,756,510.90						7,813,756,510.90+
	20007001/14030117 FGN Bridging Finance Loan	3,007,180,457.14	6,000,000,000.00					2,992,819,542.86-
	20007001/14030118 Bonds							
3,519,884,078.86	TOTAL	22,482,657,767.66	14,600,000,000.00	2,000,000,000.00				7,882,657,767.66+
	EXTERNAL LOANS AND CREDITS							
539,560,054.43	20001001/14030204 Gombe State Agency for Com. Dev. (W/B)	118,626,710.91						118,626,710.91+
	20001001/14030206 ADB Comm. Based Agric & Rural Dev.	626,347,434.22						626,347,434.22+
	20001001/14030218 ACReSAL (W/BANK)							
387,940,817.14	20001001/14030210 NEWMAP	819,272,863.80	600,000,000.00					219,272,863.80+
	20007001/13010410 Partnership For Expended Water Sup Sami and Hygiene (PEWASH)			750,000,000.00				
86,248,730.44	20007001/14030211 Accelerating Nutrition Results in Nigeria	155,193,233.06	1,000,000,000.00	1,000,000,000.00				844,806,766.94-
	20007001/14030125 Inclusive Basic Service Delivery ADB		1,000,000,000.00	1,000,000,000.00				1,000,000,000.00-
	20007001/14030135 Nigeria CAREs Project		820,000,000.00	1,500,000,000.00				820,000,000.00-
	20007001/14030211 YESSO World Bank Assisted	70,462,024.42	80,000,000.00					9,537,975.58-
1,013,749,602.01	SUB TOTAL	1,789,902,266.41	3,500,000,000.00	4,250,000,000.00				1,710,097,733.59-
28,587,744,571.83	GRAND TOTAL	34,207,439,895.65	72,616,976,374.00	47,405,431,374.00				38,409,536,478.35-





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