



**AUDITOR – GENERAL**  
**ANNUAL REPORT**  
**ON THE ACCOUNT OF THE GOVERNMENT OF**  
**GOMBE STATE FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER 2023**

**SUBMITTED TO GOMBE STATE**  
**HOUSE OF ASSEMBLY**





**HIS EXCELLENCY**  
**ALH. MUHAMMADU INUWA YAHAYA**  
**THE EXECUTIVE GOVERNOR OF GOMBE STATE**  
**NIGERIA**



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

A handwritten signature in blue ink, appearing to read "Muhammad Buba G.", with the date "20/12/2024" written below it.

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

SECRET



# OFFICE OF THE STATE AUDITOR GENERAL

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

Phone No.: 08150637053, 08150636268

ACF.I/S.I/VOL.III/116

4<sup>th</sup> July 2024.

Our Ref: \_\_\_\_\_ Your Ref: \_\_\_\_\_ Date: \_\_\_\_\_ 20 \_\_\_\_\_

## AUDIT CERTIFICATION


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

## BASIS OF OPINION

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

## OPINION

In my opinion the Financial Statement (No. 1-4) and the related accounts gives a true and fair view of the state of financial position of the Government of Gombe State for the year ended 31<sup>st</sup> December 2023. The financial Statement have been certified subject to the observations/comment(s) contained in the report.

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







## **1.0 INTRODUCTION**

### **1.1 SUBMISSION OF REPORT: REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNT OF THE GOVERNMENT OF GOMBE STATE FOR THE YEAR ENDED 31ST DECEMBER 2023.**

In compliance with section 125(5) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Gombe State Audit Law 2024 (as amended) 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 2023. The other part of this report contains observations raised from the regular and routine Audit of Ministries, Departments and Agencies (MDAs) that have not responded to our queries or were unable to clear the queries in the year under review.

### **1.2 CONSTITUTIONALITY.**

In Conformity with Section 125(5) of the Constitution of the Federal Republic of Nigeria 1999, and section 11d of Gombe State Audit Law 2024 as amended. 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 2023 were received in this Office on 25th March 24. The draft Accounts and Statements were carefully examined and checked. Significant audit observations were made and the corrections subsequently effected by the Accountant General and re-submitted the accounts on 12th June 2024

### **1.3 SUBMISSION OF 2022 AUDITED ACCOUNTS**

The Auditor – General’s report for the financial year ended 31st December 2022 was submitted to the Honorable House of Assembly on 24th July 2023, the submission Was acknowledged And the report Was tabled before the Honorable House. Thereafter Interactive sessions. Were conducted between the public accounts committee, MDAs, and the Auditor General between 17th to 18th October, 2023. The report was considered, resolutions were subsequently made and passed by the Honourable House of Assembly.



## 2.0 GENERAL AUDIT ANALYSIS

### 2.1 STATUTORY ALLOCATION FROM FEDERATION ACCOUNTS

The report of the Accountant – General and other related financial Statements for the year ended 31st December 2023 have been audited in compliance with all Government Regulations and Guidelines. It was observed that the sum of One Hundred and Ten Billion, Four Hundred and Ninety-Three Million, Eight Hundred and Sixty-One Thousand, Five Hundred and Fifty-Eight Naira, Twenty-Five Kobo (₦110,493,861,558.25) only was received as total Statutory Allocation which include; Share of Statutory Allocation of Thirty Billion, One Hundred and Seventy-Six Million, One Hundred and Six Thousand, Two Hundred and Eighty-Nine Naira, Thirty-Nine kobo (₦ 30,176,106,289.39) only, which represented 27.31% of total Statutory Allocation received; Value Added Tax (VAT) of Thirty One Billion, Four Hundred and Eight Million, Nine Hundred and Eighty Thousand, Forty Naira, Forty Six Kobo (₦31,408,980,040.35) only which represent 28.43% (percent) of total Statutory Allocation received in the year under review; Excess Crude receipts amounted to Eight Hundred and Eleven Million, Seven Hundred and Forty-Five Thousand, Four Hundred and Fifty-Nine Naira, Forty-Six kobo (₦ 811,745,459.46) only, which had 0.73% of the total Statutory Allocation received; Exchange Rate Gain for the year in view amounted to (₦ 11,026,015,166.12) Eleven Billion, Twenty Six Million, Fifteen Thousand, One Hundred and Sixty-Six Naira, Twelve Kobo only, this was exactly 9.98% of the total Statutory Allocation received for the year; Forex Equalization Fund receipt was One Billion, Ninety Seven Million, One Hundred and Four Thousand, Four Hundred and Twenty-Six Naira Eighty Two Kobo (₦1,097,104,426.82) only was collected, and this amount represented 0.99% of the total Statutory Allocation; Ecological Fund of Eight Hundred and Fifty Five Million, Eight Hundred and Eighteen Thousand, Eight Hundred and Fifty Two Naira, Thirty One Kobo (₦855,818,852.31) only was collected, having a 0.77% share of the total Statutory Allocation; Budget Augmentation of Six Hundred and Forty Five Million, Eight Hundred and Twenty Thousand, Seven Hundred and Sixty Nine Naira, Ninety Two Kobo (₦645,820, 769.92) only was Received, which had 0.58% share of the total Statutory Allocation for the year in view; Sure-P of Eight Billion, Two Hundred and Four Million, Eight Thousand, Five Hundred and Forty Two Naira, Thirty Seven Kobo (₦8,204,008,542.37) was received, which amounted to 7.42% of the total Statutory Allocation; NNPC Refund of One Hundred and Eighty-Seven Million, Three Hundred and Twenty-Five Thousand, One Hundred and Eighty-Three Naira Eleven kobo (₦187,325,183.11) was received, which represented 0.17% of the total Statutory Allocation;



Non- oil Excess Revenue of Three Hundred and Eighty-Seven Million, Four Hundred and Ninety-Two Thousand Four Hundred and sixty-One Naira, Ninety-Five kobo. (₦387,492,461.95) only was received, amounting to 0.35% of the total Statutory Allocation received; Electronic Money Transfer of Two Billion, Four Hundred and Ninety One Million, Nine Hundred and Three Thousand, One Hundred and Seventeen Naira, Eighteen kobo (₦2,491,903,117.18) only was received, having a 2.26% share of the total Statutory Allocation received; Other Recurrent Receipts of Two Hundred and One Million, Five Hundred and Forty One Thousand, Two Hundred and Forty Nine Naira, Twenty Seven kobo (₦201,541,249.27) only was received, constituting 0.18% of the total Statutory Allocation for the year in view; While the sum of Two Billion Naira was received as Palliative on Subsidy Removal (₦2,000,000,000.00), which represented 1.81% of the total Statutory Allocation received for the year; Also the sum of Twenty One Billion Naira, (₦ 21 000,000,000.00) only was received as Infrastructure Fund for the year under review, which was exactly 19.01% of the total Statutory Allocation received.

PERCENTAGE OF STATUTORY ALLOCATION		
Description	₦	%
Statutory Allocation	30,176,106,289.39	27.31%
Share of VAT	31,408,980,040.35	28.43%
Excess Crude	811,745,459.46	0.73%
Ecological Fund	855,818,852.31	0.77%
Budget Augmentation	645,820,769.92	0.58%
NNPC Refunds	187,325,183.11	0.17%
SURE-P	8,204,008,542.37	7.42%
Exchange Rate Gain	11,026,015,166.12	9.98%
Non Oil Excess Revenue	387,492,461.95	0.35%
Forex Equalization Fund	1,097,104,426.82	0.99%
Electronic Money Transfer Levy	2,491,903,117.18	2.26%
Other Recurrent Receipts	201,541,249.27	0.18%
Palliative on Subsidy Removal	2,000,000,000.00	1.81%
Infrastructure Fund	21,000,000,000.00	19.01%
<b>TOTAL</b>	<b>110,493,861,558.25</b>	<b>100%</b>



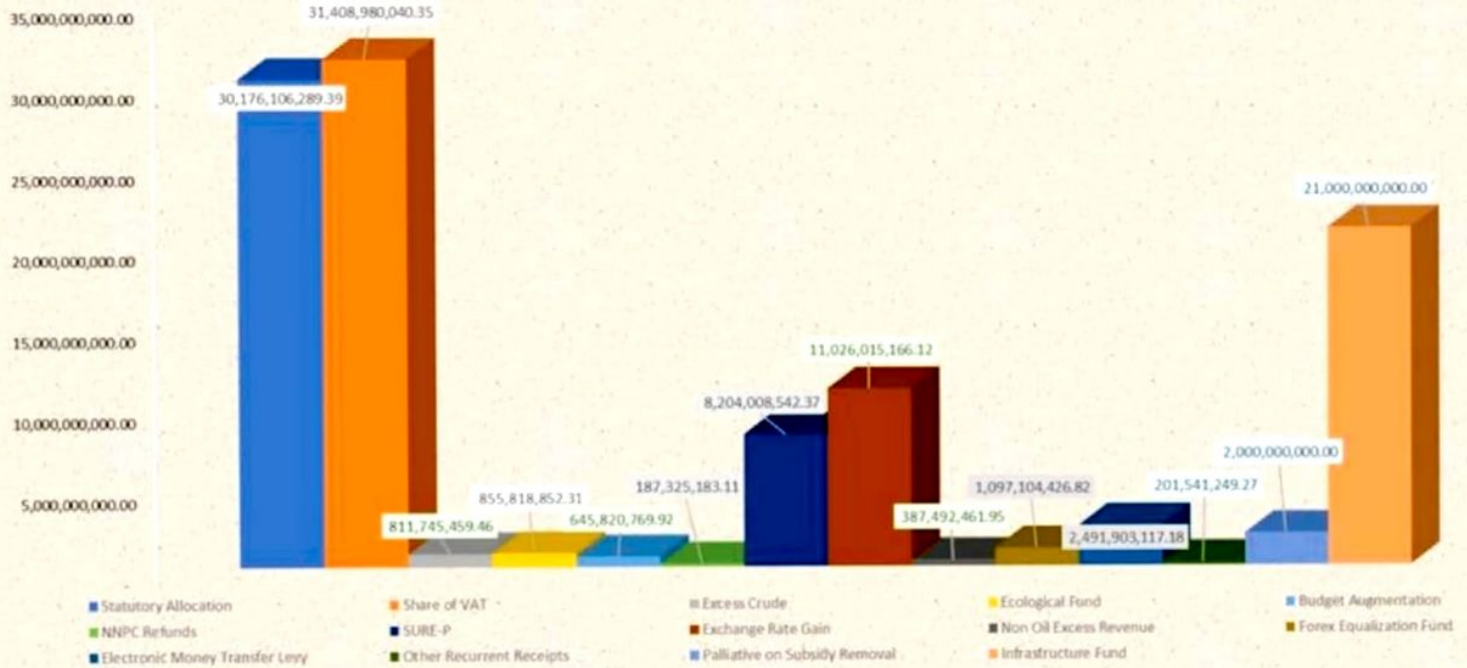


GOMBE STATE GOVERNMENT OF NIGERIA

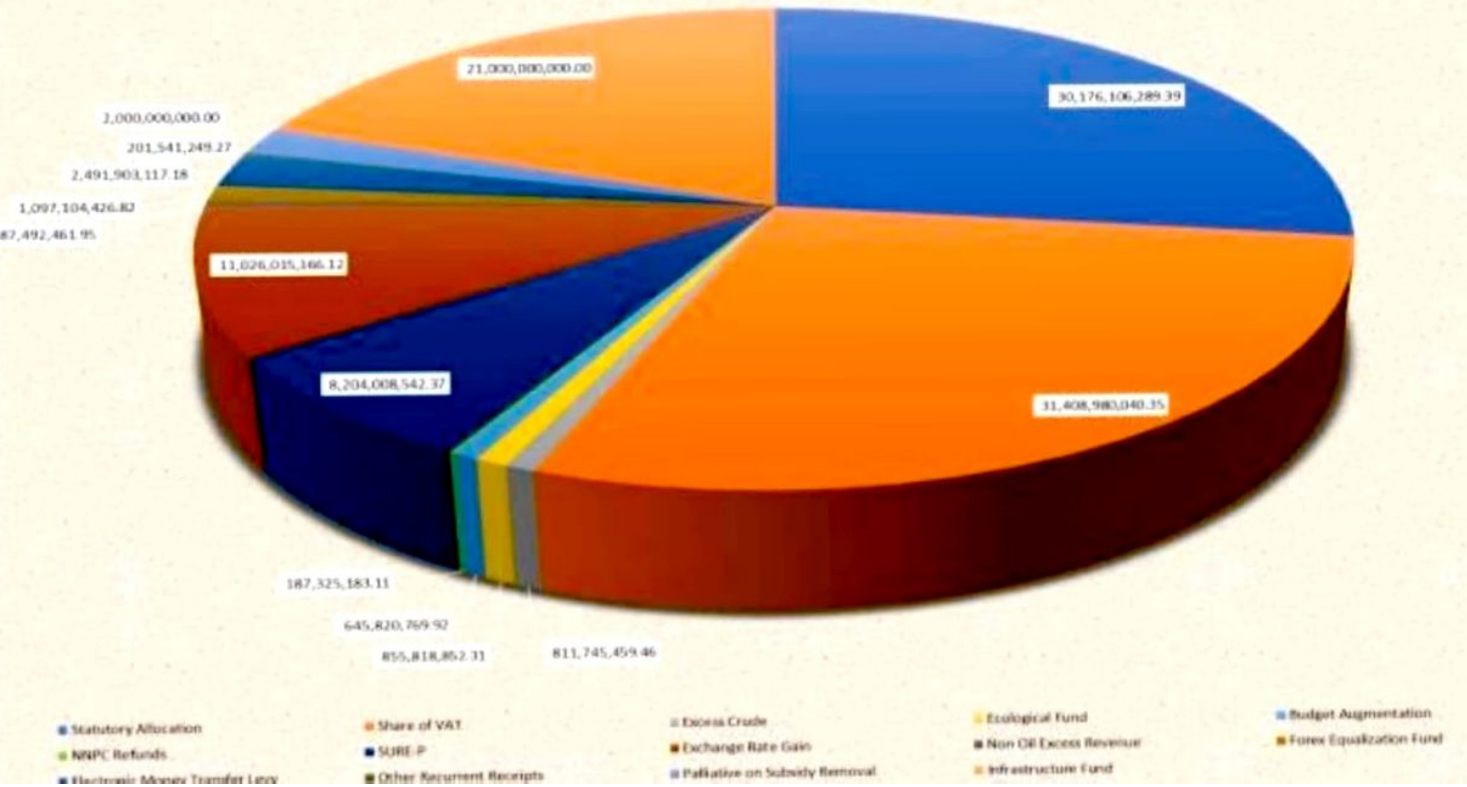
STATUTORY ALLOCATION FOR THE YEAR ENDED 31ST DECEMBER 2023

	Statutory Allocation	Share of VAT	Excess Crude	Ecological Fund	Budget Augmentation	NIPC Refunds	SURE-P	Exchange Rate Gain	Non Oil Excess Revenue	Forex Equalization Fund	Electronic Money Transfer Levy	Other Recount Receipts	Palliative on Subsidy Removal	Infrastructure Fund	TOTAL
	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
January	4,095,333,037.22	2,317,987,135.48		110,369,453.10				145,662,598.72			245,264,068.91				6,915,216,293.43
February	2,365,399,708.86	2,283,794,831.40			645,820,789.92			96,873,115.49			133,771,713.30				5,525,660,138.97
March	2,251,340,915.78	2,176,385,746.62		84,384,145.26				80,257,493.25		674,236,883.80	118,887,072.56				5,385,321,959.27
April	3,068,651,913.63	1,972,065,335.00		60,661,102.52				80,257,493.25		18,671,175.24	147,695,478.76				5,348,102,198.40
May	2,179,773,991.48	1,971,578,669.91	154,296,384.78	82,687,147.37			3,764,440,687.52			280,932,034.92	921,653,526.16				9,356,069,042.14
June	3,296,528,034.07	2,426,907,865.24	656,748,474.68	58,736,424.92				3,759,719.95		123,264,332.86	144,862,592.12	200,541,249.27			6,912,738,713.11
July	1,648,367,053.63	2,637,534,627.47		88,839,378.16				2,737,219,369.19			115,351,026.42				7,427,310,496.67
August	2,399,943,027.89	2,749,748,739.93		102,819,164.06				1,968,621,940.62			129,499,677.47		2,000,000,000.00	7,000,000,000.00	16,350,632,549.97
September	2,186,878,503.62	3,395,533,404.79		64,669,123.51			4,439,567,854.85	1,460,977,429.15			142,160,859.32				11,673,787,177.24
October	2,426,036,933.84	2,852,398,645.87		58,766,187.28				1,120,493,451.38			110,845,999.40				6,568,607,223.77
November	1,659,256,862.23	3,238,008,476.34		93,866,990.32		187,325,183.11		1,144,073,803.00	387,492,461.95		160,355,569.81			7,000,000,000.00	14,070,375,346.76
December	2,203,636,257.14	3,387,036,540.30		50,099,735.81				2,197,814,352.12			121,549,532.95			7,000,000,000.00	14,960,136,418.52
<b>Total</b>	<b>38,176,106,289.39</b>	<b>31,409,980,040.35</b>	<b>811,745,659.46</b>	<b>855,818,652.31</b>	<b>645,820,789.92</b>	<b>187,325,183.11</b>	<b>8,204,008,540.37</b>	<b>11,026,105,166.12</b>	<b>387,492,461.95</b>	<b>1,097,104,426.82</b>	<b>2,461,803,117.18</b>	<b>200,541,249.27</b>	<b>2,000,000,000.00</b>	<b>21,000,000,000.00</b>	<b>118,489,861,558.25</b>

### Statutory Allocation



### CHART: STATUTORY ALLOCATION







## 2.2 INDEPENDENT REVENUE

The Accountant General's report for the year ended 31st December 2023 had total receipts from Independent Revenue of Fifteen Billion, One Hundred and Seventy-Nine Million, Fifty Thousand, One Hundred and Eighty Naira, Twenty-Five Kobo (₦ 15,179,050,180.25) as against the budgeted sum of Eighteen Billion, Two Hundred and Seventeen Million, Four Hundred and Fifty Thousand Naira (₦18,217,450,000.00). An achievement of 83.32% of the Budget was noted, while 16.68% (₦3,038,399,819.75) of the Budget was not achieved.

Unfavourable Budget Performances were recorded on "Direct Taxes" with the sum of One Billion, Five Hundred and Eleven Million, Five Hundred and Eighty-Three Thousand, Two Hundred and Thirty-Two Naira, Thirty-One Kobo (₦ 1,511,583,232.31); "Licenses" with Thirty-Five Million, Nine Hundred and Thirty-Three Thousand, Two Hundred and Eighty-Seven Naira, Thirty Kobo (₦ 35,933,287.30); "Fines" with an adverse variance of Eighteen Million, Six Hundred and Thirty-One Thousand, Eight Hundred and Thirty-Nine Naira, Seventy - Five kobo (₦18,631,839.75), "Sales" with the sum of One Billion, Seventy-Four Million, Eight Hundred and Eighty-Seven Thousand, Seven Hundred and Ten Naira, Ninety-Nine Kobo (₦1,074,887,710.99); "Earnings" with Four Hundred and Six Million, Eight Hundred and Nine Thousand, Three Hundred and Thirty-Seven Naira, Eighty-Five kobo (₦406,809,337.85); "Rent on Government Building" had an unfavorable variance of Three Hundred and Twenty-Nine Million, Four Hundred and Eighteen Thousand, Seven Hundred and Ninety-Four Naira, Thirty Two kobo (₦ 329,418,794.32); "Investment Income" with the sum of Ten Million Naira (₦10,000,000.00), while "Re-imburement" had an unfavorable variance of Three Billion, Sixty-Six Million, Six Hundred and Eighty-Three Thousand, Eight Hundred and Twenty Naira Ten kobo (₦3,066,683,820.10). Favourable Budget Performances were achieved in: "Fees" with the sum of Two Billion, Three Hundred and Forty-Four Million, Seven Hundred and Fifty-Three Thousand, One Hundred and Ninety Four Naira, Seventy kobo (₦ 2,344,753,194.70); "Rent of Government Property" had the sum of Four Million, Five Thousand, Two Hundred and Forty-Four Naira, Thirty-Eight Kobo (₦4,005,244.38), "Repayments" with the sum of Ten Million, Four Hundred and Forty-Five Thousand, Five Hundred and Seventy-Two Naira, Thirty-Two Kobo (₦ 10,445,572.32); "Interest Earned" with One Hundred and Sixteen Million, Eighty-One Thousand, One Hundred and Twenty-Nine Naira, Seventy Three kobo (₦ 116,081,129.73); While "Miscellaneous collections" had a favorable variance of Nine Hundred and Forty Million, Two Hundred and Sixty-Three Thousand, Sixty One Naira, Seventy Four kobo (₦ 940,263,061.74).

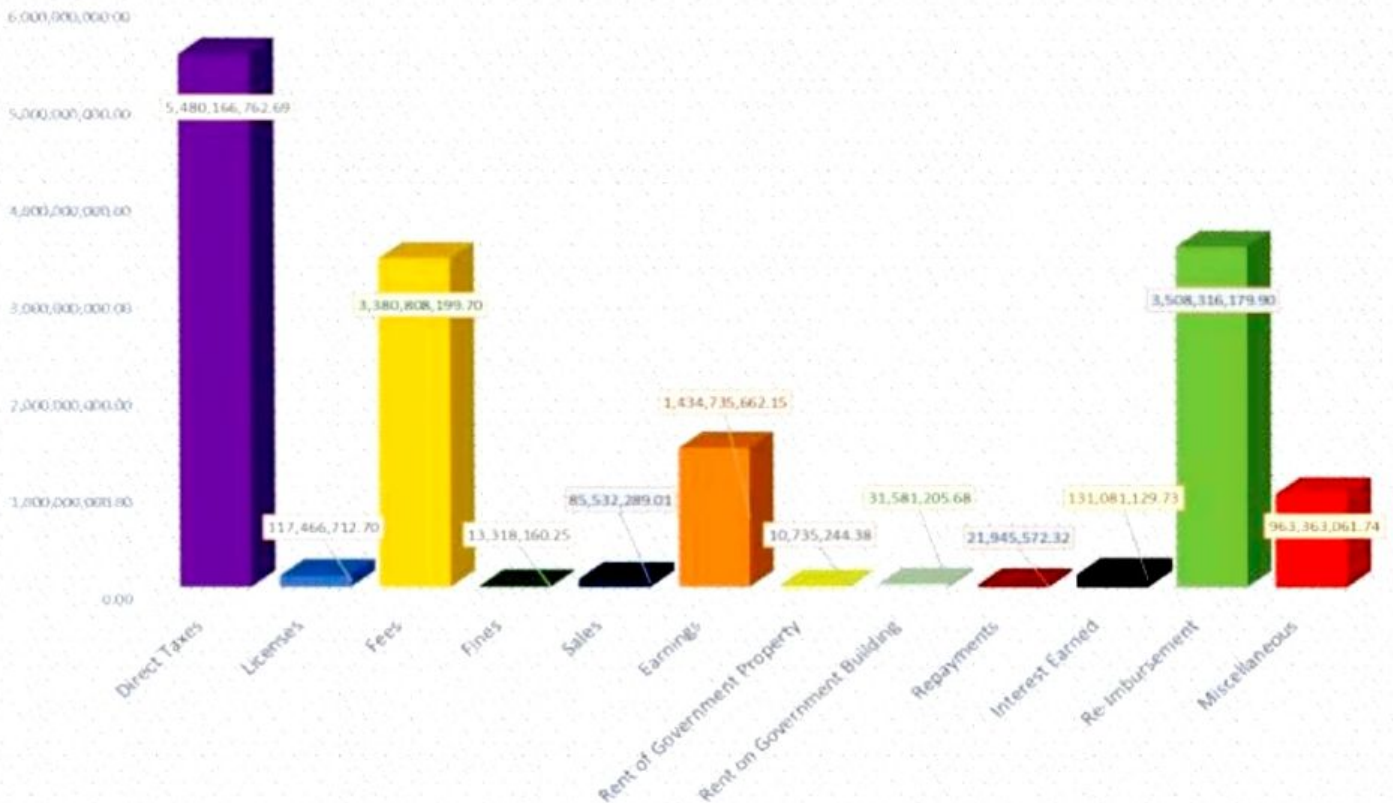


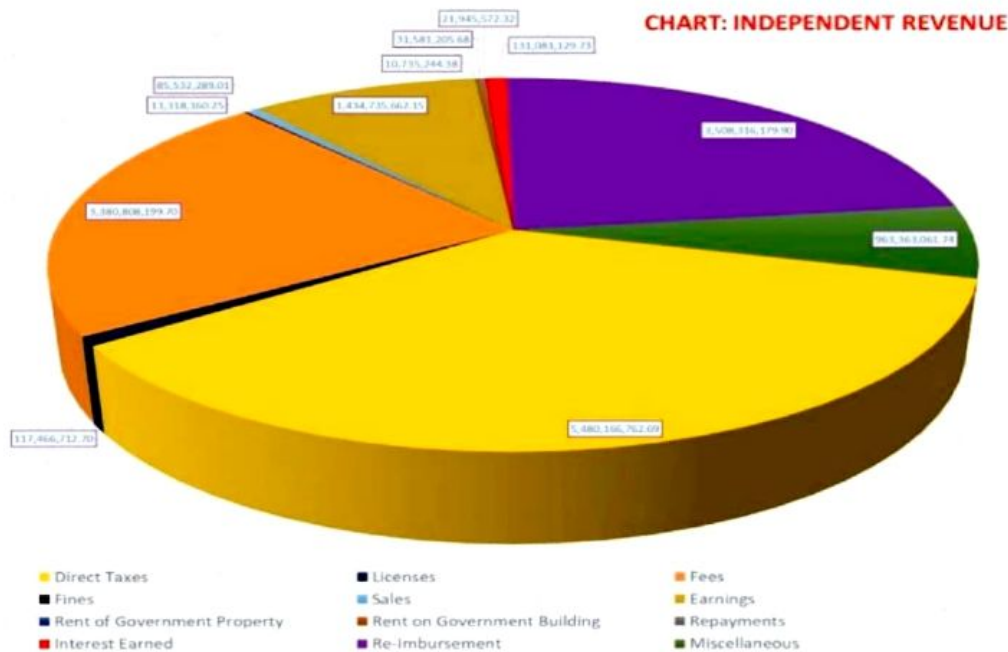


## INDEPENDENT REVENUE

	Actual	Revised	Variance	Variance
	2023	Budget 2023	2023	2023
	₦	₦	₦	%
Direct Taxes	5,480,166,762.69	6,991,749,995.00	(1,511,583,232.31)	-21.62%
Licenses	117,466,712.70	153,400,000.00	(35,933,287.30)	-23.42%
Fees	3,380,808,199.70	1,036,055,005.00	2,344,753,194.70	226.32%
Fines	13,318,160.25	31,950,000.00	(18,631,839.75)	-58.32%
Sales	85,532,289.01	1,160,420,000.00	(1,074,887,710.99)	-92.63%
Earnings	1,434,735,662.15	1,841,545,000.00	(406,809,337.85)	-22.09%
Rent of Government Property	10,735,244.38	6,730,000.00	4,005,244.38	59.51%
Rent on Government Building	31,581,205.68	361,000,000.00	(329,418,794.32)	-91.25%
Repayments	21,945,572.32	11,500,000.00	10,445,572.32	90.83%
Investment Income		10,000,000.00	(10,000,000.00)	-100.00%
Interest Earned	131,081,129.73	15,000,000.00	116,081,129.73	773.87%
Re-Imbursement	3,508,316,179.90	6,575,000,000.00	(3,066,683,820.10)	-46.64%
Miscellaneous	963,363,061.74	23,100,000.00	940,263,061.74	4070.40%
<b>Sub Total: Independent Revenue</b>	<b>15,179,050,180.25</b>	<b>18,217,450,000.00</b>	<b>(3,038,399,819.75)</b>	<b>-16.68%</b>

CHART: INDEPENDENT REVENUE





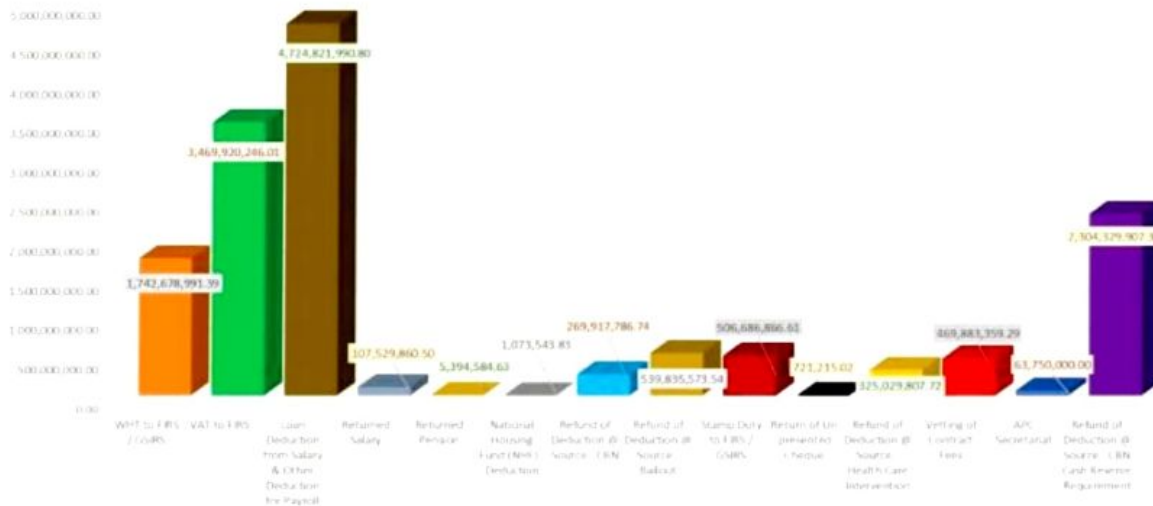
### 2.3 BELOW THE LINE RECEIPTS

The Statement of Consolidated Revenue Fund of the Accountant General's Report for the year ended 31st December 2023 showed that a total sum of Fourteen Billion, Five Hundred and Thirty One Million, Five Hundred and Seventy-Three Thousand, Seven Hundred and Thirty-Three Naira, Forty-Four kobo (₦14,531,573,733.44) only was generated from Revenue collections outside Budget appropriation (Below the line sources)

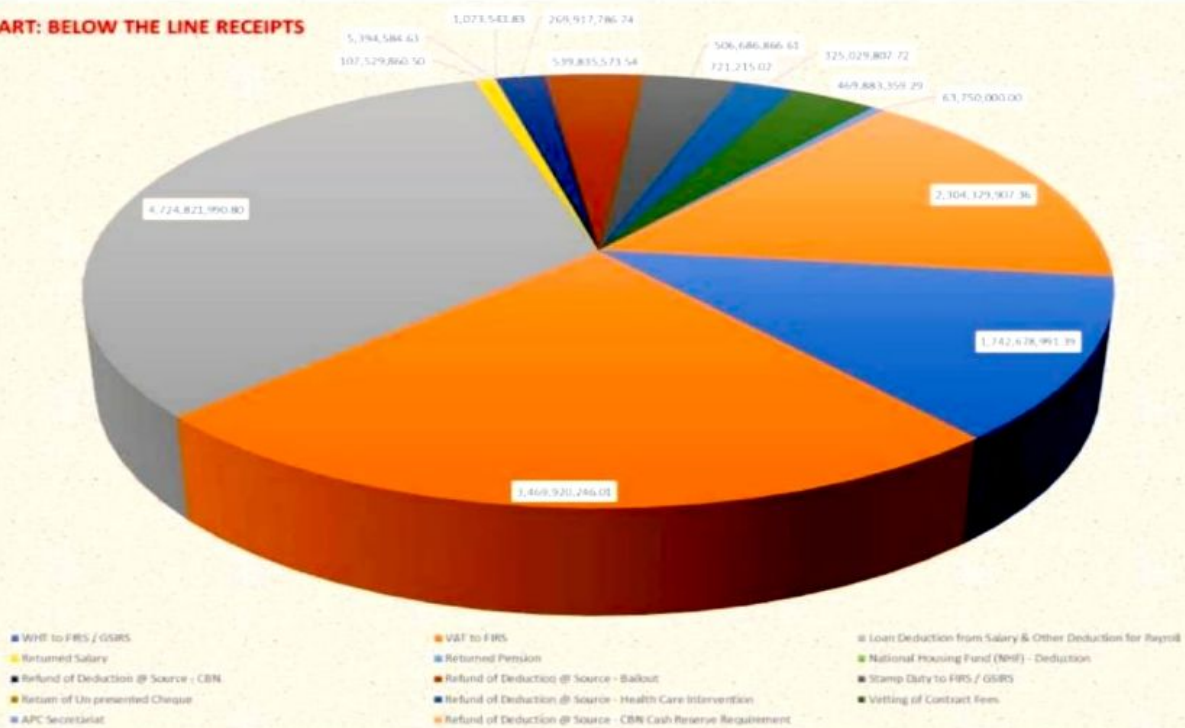
BELOW THE LINE RECEIPTS				
Details	Actual 2022	Actual 2023	Revised Budget 2023	Variance 2023
WHT to FIRS/GSIRS	1,651,230,594.79	1,742,678,991.39		1,742,678,991.39
VAT to FIRS	2,435,296,237.09	3,469,920,246.01		3,469,920,246.01
Union Deductions	90,236,790.40			-
Loan Deduction from Salary & Other Deduction for Payroll	4,113,132,403.53	4,724,821,990.80		4,724,821,990.80
Returned Salary	39,790,570.81	107,529,860.50		107,529,860.50
Returned Pension	593,636.96	5,394,584.63		5,394,584.63
National Housing Fund (NHF) - Deduction	9,442,889.98	1,073,543.83		1,073,543.83
Refund of Deduction @ Source - CBN	584,821,871.27	269,917,786.74		269,917,786.74
Refund of Deduction @ Source - Bailout	1,169,643,742.67	539,835,573.54		539,835,573.54
Stamp Duty to FIRS/GSIRS	367,267,513.17	506,686,866.61		506,686,866.61
GTB Term Loan/Capital Project	10,500.00			-
Return of Unpresented Cheque		721,215.02		721,215.02
Refund of Deduction @ Source-Health Care Intervention	439,296,312.53	325,029,807.72		325,029,807.72
Vetting of Contract Fees	459,765,767.82	469,883,359.29		469,883,359.29
APC Secretariat	104,950,000.00	63,750,000.00		63,750,000.00
Refund of Deduction @ Source-Judgement Debt	11,006,426.50			-
Refund of Deduction@Source-CBN Cash Reserve Requirement	1,344,192,445.96	2,304,329,907.36		2,304,329,907.36
Refund of Deduction @ Source - National Housing Loan [Family	4,166,666.67			-
Transfer From Local Govt. Joint Fund – LGJF	1,081,000,000.00			-
<b>TOTAL</b>	<b>13,905,844,370.1</b>	<b>14,531,573,733.4</b>	<b>-</b>	<b>14,531,573,733.4</b>



**CHART: BELOW THE LINE RECEIPTS**



**CHART: BELOW THE LINE RECEIPTS**



## 2.4 COMPENSATION OF EMPLOYEES

An assessment of the Consolidated Revenue Fund Report for the year ended 31st December 2023 indicated that Twenty-Two Billion, Eight Hundred and Ninety-Nine Million, Five Hundred and Seventeen Thousand, Five Hundred and Thirty-Six Naira, Forty-Three kobo (₦22,899,517,536.43) only which represents 25.09% of total recurrent expenditure was used for the payment of personnel cost to employees (salaries, wages and allowances) in the state under the year in review.

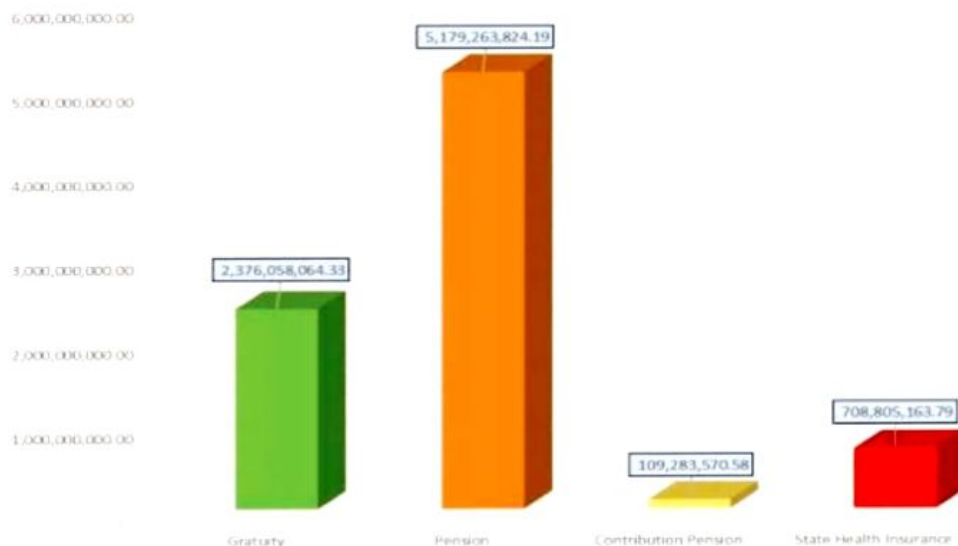


## 2.5 SOCIAL BENEFITS

The submitted Annual report of Accountant General for the year ended 31st December 2023 indicated a total expenditure of Eight Billion, Three Hundred and Seventy-Three Million, Four Hundred and Ten Thousand, Six Hundred and Twenty-Two Naira, Eighty-nine Kobo (₦8,373,410,622.89) for Social benefit, which represent 9.17% of the total recurrent expenditure. A breakdown of the reported expenditure for social benefit is shown below

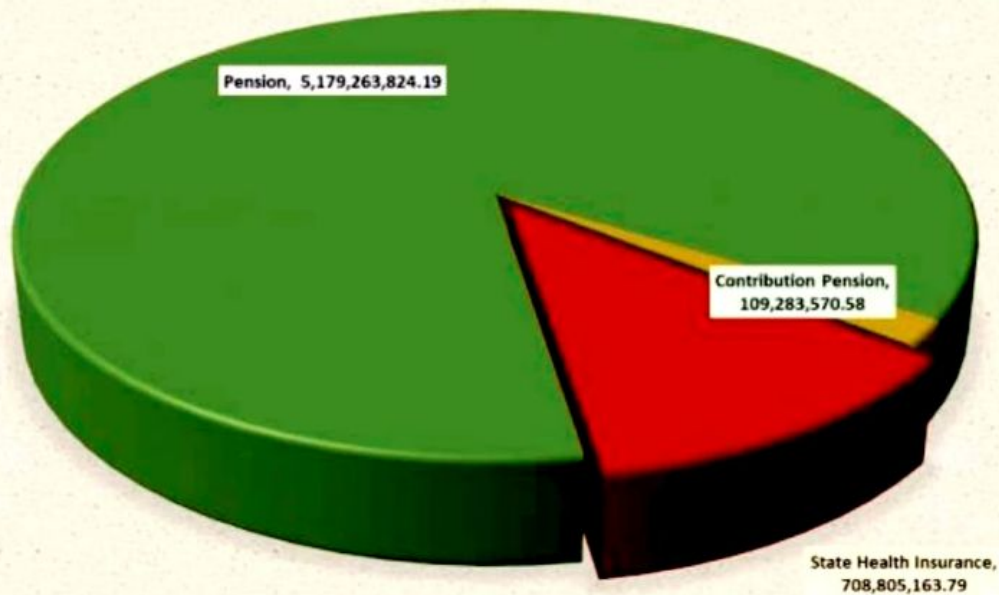
SOCIAL BENEFITS			
Details	Actual 2023	Percentage of Total Exp	Revised Budget 2023
	₦	%	₦
Gratuity	2,374,653,311.13	28.36%	2,374,654,000.00
Pension	5,179,263,824.19	61.85%	5,180,000,000.00
Death Benefits	-	0.00%	-
7.5% Contributory Pension Scheme	-	0.00%	-
State Contributory Health Insurance Scheme	-	0.00%	-
7.5% Contributory Pension Scheme	-	0.00%	22,000,000.00
7.5% Contributory Pension Scheme	-	0.00%	25,000,000.00
Gratuity	1,404,753.20	0.02%	5,000,000.00
Contribution Pension	108,096,769.67	1.29%	108,100,000.00
7.5% Contributory Pension Scheme	-	0.00%	-
Gratuity	-	0.00%	500,000.00
7.5% Contributory Pension Scheme	-	0.00%	2,500,000.00
Contribution Pension	1,186,800.91	0.01%	2,000,000.00
State Health Insurance	708,805,163.79	8.46%	709,200,000.00
<b>TOTAL</b>	<b>8,373,410,622.89</b>	<b>100.00%</b>	<b>8,428,954,000.00</b>

CHART: SOCIAL BENEFITS





**CHART: SOCIAL BENEFITS**



## 2.6 OVERHEAD CHARGES

The Accountant General's Annual financial statements for the year ended 31st December 2023 showed a total expenditure on Overhead charges to be Nineteen Billion, Three Hundred and Seventy-One Million, Six Hundred and Twenty-Four Thousand, Eight Hundred and Eighty-Two Naira, Twenty Five Kobo (₦19,371,624,882.25) which represent 21.23% of total recurrent expenditure for the year under review.

## 2.7 GRANT AND SUBVENTION

A total grant of Eleven Billion, Five Hundred and Eighty-Seven Million, One Hundred and Seventeen Thousand, Six Hundred Naira, Four kobo (₦ 11,587,117,600.04) only was realised as grants in the year under review. This comprised of Domestic Grants of Ten Billion, Five Hundred and Seventy-Nine Million, Two Hundred and Nineteen Thousand, Five Hundred and Eighty-Seven Naira, Ninety-Three kobo (₦ 10,579,219,587.93) only, and Foreign Grants of One Billion, Seven Million, Eight Hundred and Ninety-Eight Thousand, Twelve Naira, Eleven kobo (₦1,007,898,012.11) only



GRANT AND SUBVENTION				
Detail	Actual	Actual	Budget2023	Variance
	2022	2023		2023
	N	N	N	N
<b>DOMESTIC GRANTS</b>				
FG Emergency Relief Fund (ERF)			3,000,000,000.00	(3,000,000,000.00)
SDGs - Conditional Grants			50,000,000.00	(50,000,000.00)
SETAS	5,388,685,000.00	2,815,708,966.00	2,820,000,000.00	(4,291,034.00)
UBE	1,661,720,799.62	1,345,352,353.76	2,590,000,000.00	(1,244,647,646.24)
TET Fund	1,101,311.47	366,663,229.06	1,000,000,000.00	(633,336,770.94)
Strategist Support for Water Supply (COVID 19)			5,000,000.00	(5,000,000.00)
COVID - 19 Intervention	820,674,900.00	107,002,300.00		107,002,300.00
National Livestock Transformation Plan (NLTP)			500,000,000.00	(500,000,000.00)
Better Education Service Delivery for All (BESDA)	3,550,449,339.55	5,944,492,739.11		5,944,492,739.11
<b>Sub Total</b>	<b>11,422,631,350.64</b>	<b>10,579,219,587.93</b>	<b>9,965,000,000.00</b>	<b>614,219,587.93</b>
<b>FOREIGN GRANTS</b>				
UNICEF	38,784,598.00	119,218,982.10		119,218,982.10
United Nations Systems			200,000,000.00	(200,000,000.00)
International NGO's		280,000.00	100,000,000.00	(99,720,000.00)
COVID - 19 Intervention	200,000,000.00			-
Sustainable Water Supply (W/Bank)	208,687,333.90		450,000,000.00	(450,000,000.00)
Health System Support Grant (GAVI)		350,000.00	130,000,000.00	(129,650,000.00)
Basic Health CAREs Promotion Fund			900,000,000.00	(900,000,000.00)
Partnership For Extended Water Supply Sanitation		885,687,130.01	5,000,000.00	880,687,130.01
Better Education For All (BESDA) and Hygiene			800,000,000.00	(800,000,000.00)
German-Technical Cooperation (GIZ)			200,000,000.00	(200,000,000.00)
Gombe State Malaria Elimination Program			1,620,000,000.00	(1,620,000,000.00)
USAID State2State Activity			300,000,000.00	(300,000,000.00)
Grants from Bill and Melinda Gates Foundation (BMG)			50,000,000.00	(50,000,000.00)
SUBEB - UNICEF Program				-
UNIDO Small Hydro Power (shp) Project		2,361,900.00	200,000,000.00	(197,638,100.00)
<b>Sub Total</b>	<b>447,471,931.90</b>	<b>1,007,898,012.11</b>	<b>4,955,000,000.00</b>	<b>(3,947,101,987.89)</b>
<b>Total Grants</b>	<b>11,870,103,282.54</b>	<b>11,587,117,600.04</b>	<b>14,920,000,000.00</b>	<b>(3,332,882,399.96)</b>

## 2.8 10% OF IGR TO LOCAL GOVERNMENTS

The year 1999 Constitution of the Federal Republic of Nigeria Section 162 (7), stipulates that State Government shall pay to the Local Government Councils 10% of its internally generated revenue. Audit examination reveals that the total sum of One Billion, Five Hundred and Seventeen Million, Nine Hundred and Five Thousand, Eighteen Naira, Three Kobo (₦ 1,517,905,018.03) only, is expected to be paid to the councils for this fiscal year.

## 2.9 LOCAL GOVERNMENT COUNCIL'S CONTRIBUTION TO CAPITAL PROJECTS

The report of the Accountant-General for year ended 31st December 2023 revealed that the local government councils in Gombe State Contributed the total sum of Two Billion Two Hundred and Eighty Million Nine Hundred and Sixty Thousand Twenty Eight Naira Ninety Five Kobo (₦2,280,960,028.95) only. For capital project



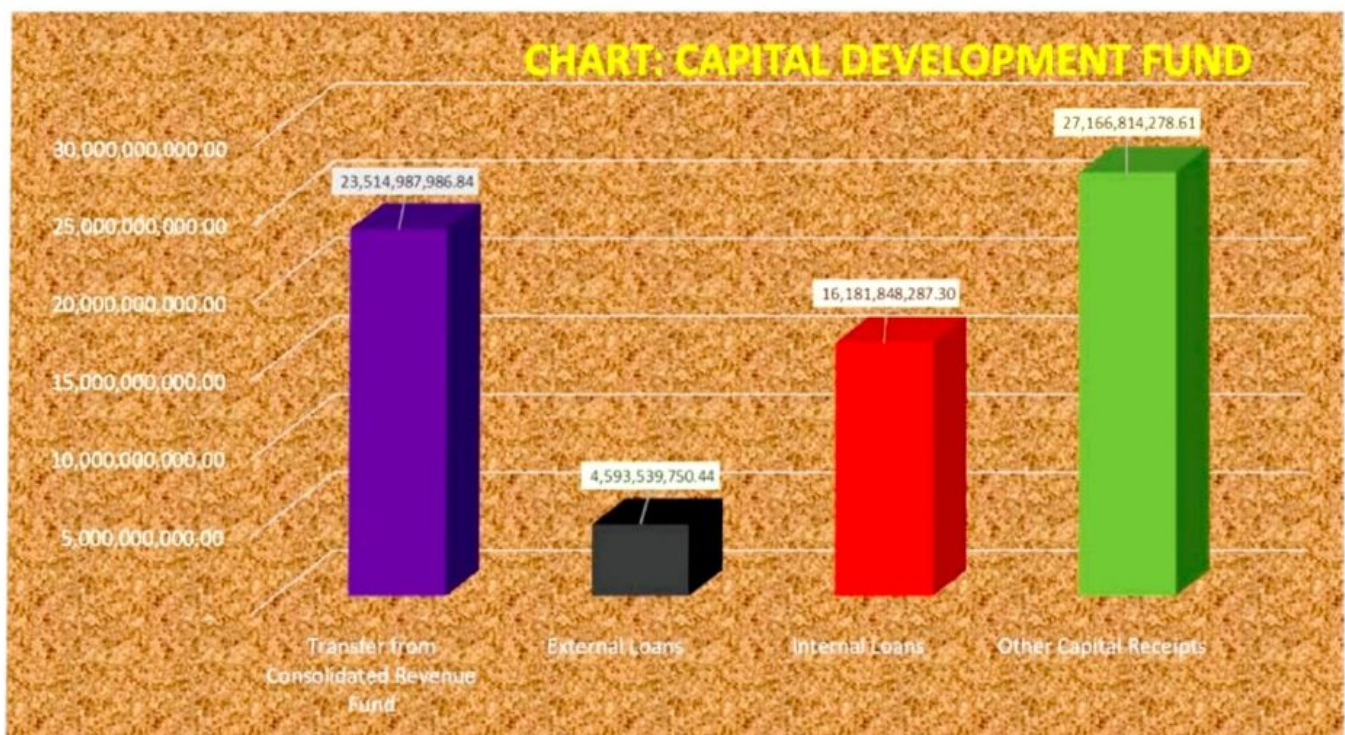
## 2.10 LOCAL GOVERNMENT COUNCIL'S CONTRIBUTION TO HIGHER EDUCATION

Gombe State Local Government contributed One Billion, Three Hundred and Sixty Seven Million, Six Hundred and Eleven Thousand, Two Hundred and Thirty-Six Naira, Twenty-One Kobo (₦ 1,367,611,236.21) only in the year ended 31st December 2023 for higher education in the state.

## 2.11 CAPITAL DEVELOPMENT FUND (CDF)

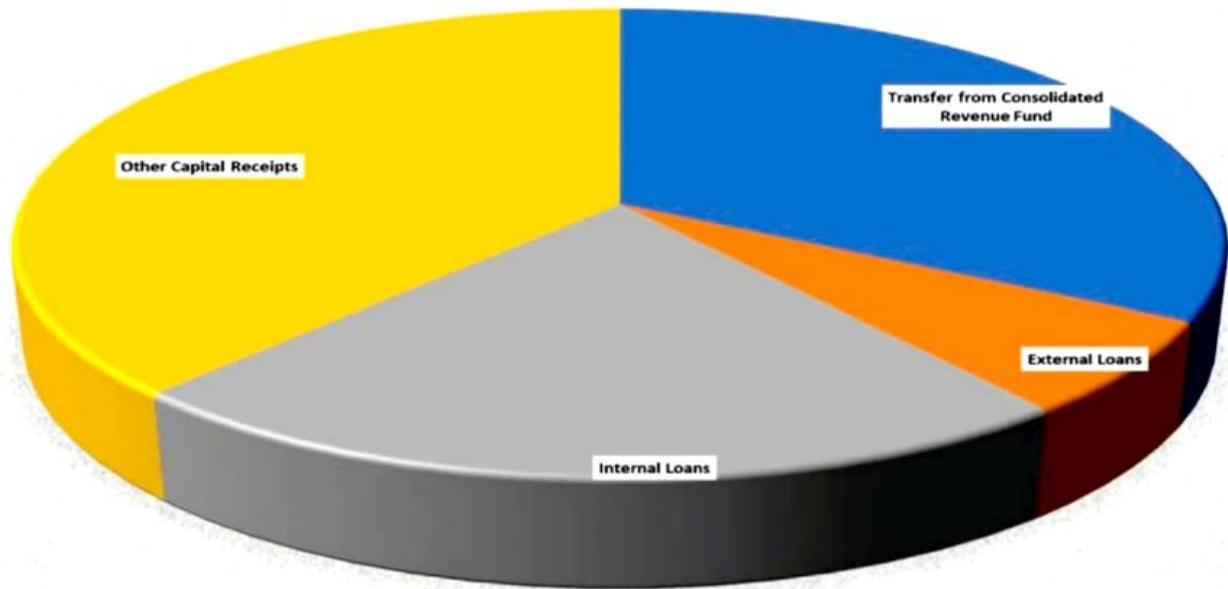
Capital Development Funds are Funds meant for the execution of capital expenditure (Projects) within a stipulated time. In this year in review, a total of Seventy One Million Four Hundred and Fifty Seven Million One Hundred and Ninety Thousand Three Hundred and Three Naira Nineteen Kobo (₦ 71,457,190,303.19) only was gathered for capital expenditure (Projects) as show below.

CAPITAL DEVELOPMENT FUND (CDF)					
Details	Actual 2022 ₦	Actual 2023 ₦	Final Budget 2023 ₦	Variance 2023 ₦	% Variance 2023 %
Transfer from Consolidated Revenue Fund	3,939,406,345.04	23,514,987,986.84	74,291,978,000.00	(50,776,990,013.16)	-68.35%
External Loans	464,922,149.04	4,593,539,750.44	10,815,000,000.00	(6,221,460,249.56)	-57.53%
Internal Loans	60,452,150,336.65	16,181,848,287.30	53,000,000,000.00	(36,818,151,712.70)	-69.47%
Other Capital Receipts	14,986,740,124.48	27,166,814,278.61	34,920,000,000.00	(7,753,185,721.39)	-22.20%
<b>Sub Total: Capital Receipts</b>	<b>79,843,218,955.21</b>	<b>71,457,190,303.19</b>	<b>173,026,978,000.00</b>	<b>(101,569,787,696.81)</b>	<b>-58.70%</b>





**CHART: CAPITAL DEVELOPMENT FUND**



### **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 2023.

### **3.1 CASH FLOW AND LIQUIDITY POSITION**

The submitted reports of the Accountant General indicated a total inflow to Gombe State Government for the year ended 31st December 2023 of Two Hundred and Forty-Seven Billion, Five Hundred and Twelve Million, Four Hundred and Forty-Eight Thousand, Four Hundred and Two Naira, Forty-Five kobo (₦ 247,512,448,402.45) only, while the out-flow was Two Hundred and Three Billion, Five Hundred and Eighty-Three Million, Two Hundred and Thirty-Five Thousand, Seventy-One Naira, Thirty-One Kobo (₦ 203,583,235,071.31) only, leaving a closing balance of Forty-Three Billion, Nine Hundred and Twenty - Nine Million, Two Hundred and Thirteen Thousand, Three Hundred and Thirty-One Naira, Fourteen Kobo (₦43,929,213,331.14) only.





CASH FLOW AND LIQUIDITY POSITION				
DESCRIPTION	Actual 2023		Actual 2022	
	N	N	N	N
Opening Balance		35,850,750,853.22		10,768,570,277.48
Total Receipt	211,661,697,549.23		184,994,825,565.75	
Less Total Exp.	203,583,235,071.31		159,912,644,990.01	
Net Cash Surplus/Deficit		8,078,462,477.92		25,082,180,575.74
<b>Closing Balance</b>		<b>43,929,213,331.14</b>		<b>35,850,750,853.22</b>
<b>Presented by</b>				
Consolidated Rev. Fund	38,456,319,427.57		13,033,825,370.70	
Capital Dev. Fund	5,472,893,903.57		22,816,925,482.52	
<b>Total</b>	<b>43,929,213,331.14</b>	<b>43,929,213,331.14</b>	<b>35,850,750,853.22</b>	<b>35,850,750,853.22</b>

### 3.2 BUDGET PERFORMANCE

An appraisal of actual performance for the year ended 31st December 2023 against the final budget is shown below. This matches the estimated revenue and expenditure against the actual revenue and expenditure of the year in view.

BUDGET PERFORMANCE		
DETAILS	Budgeted 2023	Actual 2023
	₦	₦
Recurrent Revenue B/F	36,250,000,000.00	13,033,825,370.70
Recurrent Receipt	115,617,450,000.00	140,204,507,246.04
Capital Receipt B/F	-	22,816,925,482.52
Capital Receipts	173,026,978,000.00	71,457,190,303.19
<b>Total Fund Available</b>	<b>324,894,428,000.00</b>	<b>247,512,448,402.45</b>
Recurrent Expenditure	77,575,472,000.00	91,267,025,202.33
Transfer to CDF	74,291,978,000.00	23,514,987,986.84
Capital Expenditure	90,793,250,000.00	88,801,221,882.14
<b>Total Expenditure</b>	<b>242,660,700,000.00</b>	<b>203,583,235,071.31</b>
<b>CLOSING</b>	<b>82,233,728,000.00</b>	<b>43,929,213,331.14</b>

### 3.3 GOMBE STATE INVESTMENT

The Accountant-General's Report in respect of Gombe State Investment as at the year ended 31st December 2023 was examined which puts the nominal value of Investment with various company 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 (₦400,687,137.87) only, 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, Fourteen kobo (₦438,273,738.14) only.

It has been earlier discovered that 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 companies are as follows.

1.	Gombe Sugar Company	-	300,000,000.00
2.	Kaduna Textile Limited	-	6,624,907.00
3.	Yankari Saving & Loan Limited	-	5,381,250.00
4.	Gamakai Community Bank	-	61,520.00
5.	Gombe Commercial Bank	-	76,504.00
6.	Fin (Yankari Insurance Company)	-	16,734,093.00
7.	Superco Nigeria Company	-	<u>1,383,750.00</u>
	<b>TOTAL</b>	<b>=</b>	<b><u>330,262,024.00</u></b>

If the value of the non existing companies are remove from the nominal value of (₦838,958,876.01) the active nominal value of the state investment will be (₦ 508,698,852.01) it will be appreciated if the management and Board of Gombe State Investment would approved 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



QUOTED INVESTMENTS	2023	2022
Details	₦	₦
Access Bank Plc	3,535,581.00	3,535,581.00
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 Plc	1,775,081.40	1,775,081.40
Baica Insurance Plc	12,812.50	12,812.50
Benue Cement Plc	8,334,767.00	8,334,767.00
Berger Paints Nigeria Plc	1,217,049.75	1,217,049.75
D. N. Mayer Plc	133,518.47	133,518.47
Dunlop Nigeria Plc	52,061.20	52,061.20
Evans Medical Plc	42,558.00	42,558.00
First Bank Plc	280,519.80	280,519.80
Foot Wears Ass. Man & Distribution Plc	7,380.00	7,380.00
Flour Mills Nigeria Plc	33,763,942.80	33,763,942.80
Fidelity/FSB Plc	3,905,087.85	3,905,087.85
FCMB (Former Fin Bank Nigeria) Plc	2,483,356.46	2,483,356.46
IPWA Nigeria Plc	7,995.00	7,995.00
Uniliver Nigeria Plc	519,274.00	519,274.00
Mobil Oil Nigeria Plc	700,416.00	700,416.00
National Salt Co. Plc	9,529,977.60	9,529,977.60
Nigeria Aviation Hand. Co. Plc	2,256,970.32	2,256,970.32
Niger Insurance Co.	34,708.60	34,708.60
Nigerian Ropes	152,243.68	152,243.68
Con Oil Plc	8,147,308.00	8,147,308.00
PZ Industries Plc	1,906,268.30	1,906,268.30
Royal Exchange Assurance	6,693,472.72	6,693,472.72
MRS Oil Nig. (Former Texaco) Plc	409,476.60	409,476.60
Total Nigeria Plc	3,684,205.70	3,684,205.70
UAC Nigeria Plc	10,268,246.00	10,268,246.00
Union Bank Plc	1,554,832.90	1,554,832.90
United Nigeria Textile Plc	171,535.10	171,535.10
UTC Nigeria Plc	63,774.00	63,774.00
Unity Bank Plc	22,927,908.06	22,927,908.06
Wiggings Teapes Nig. (WTN) Plc	13,145.50	13,145.50
U. B. A. Plc	2,505,360.00	2,505,360.00
Oando Plc	45,663.02	45,663.02
Unity Kapital Assurance Plc	136,653,693.10	136,653,693.10
Savannah Sugar Co. Ltd	92,058,841.20	92,058,841.20
Diamond Bank	217,694.40	217,694.40
Lafarage WAPCO Plc	43,782,228.60	43,782,228.60
Afriland Properties Plc	9,025.50	9,025.50
Wapic Insurance Plc	45,430.56	45,430.56
UBA Capital Plc	714,819.60	714,819.60
<b>SUB TOTAL QUOTED</b>	<b>400,685,107.85</b>	<b>400,685,107.85</b>



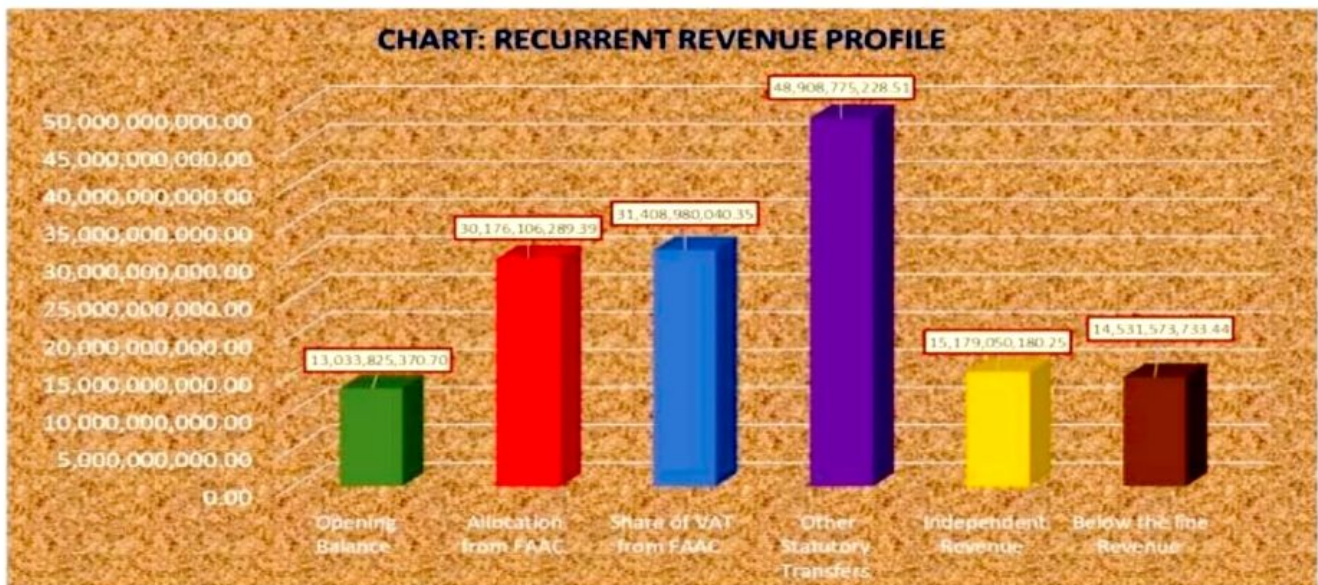
<b>UNQUOTED INVESTMENTS</b>	<b>2023</b>	<b>2022</b>
<b>Details</b>	<b>₦</b>	<b>₦</b>
Energy Master Fund	285,305.00	285,305.00
Alind Nigeria Ltd	11,572,900.00	11,572,900.00
Basic Tannery & Leather Work	676,678.00	676,678.00
Doman Long Amalgamated Co.	2,732,160.00	2,732,160.00
Lion African Insurance	1,578,139.00	1,578,139.00
Sterling Civil Engineering	2,167,898.00	2,167,898.00
Finsurance (Yankari Insurance Co.) Ltd	16,734,093.00	16,734,093.00
International Computers Nigeria	82,000.00	82,000.00
Kaduna Textile Ltd	6,624,907.00	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	315,853.00	315,853.00
Gombe Community Bank Ltd	76,504.00	76,504.00
Azare Community Bank Ltd	20,500.00	20,500.00
Misau Community Bank Ltd	20,500.00	20,500.00
Bajama Community Bank Ltd	20,500.00	20,500.00
Maiwa Mechanized Farm	38,048.00	38,048.00
Salama Steel Structure Ltd	2,436,866.00	2,436,866.00
Urban Development Bank Ltd	2,116,120.00	2,116,120.00
Grains Processing Co. Ltd	2,693,452.00	2,693,452.00
Superco (Nigerian Asbestors) Ltd	1,383,750.00	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	959,173.14
<b>SUB TOTAL UNQUOTED</b>	<b>438,273,738.14</b>	<b>438,273,738.14</b>
<b>SUB TOTAL QUOTED</b>	<b>400,685,107.85</b>	<b>400,685,107.85</b>
<b>GRAND TOTAL</b>	<b>838,958,845.99</b>	<b>838,958,845.99</b>

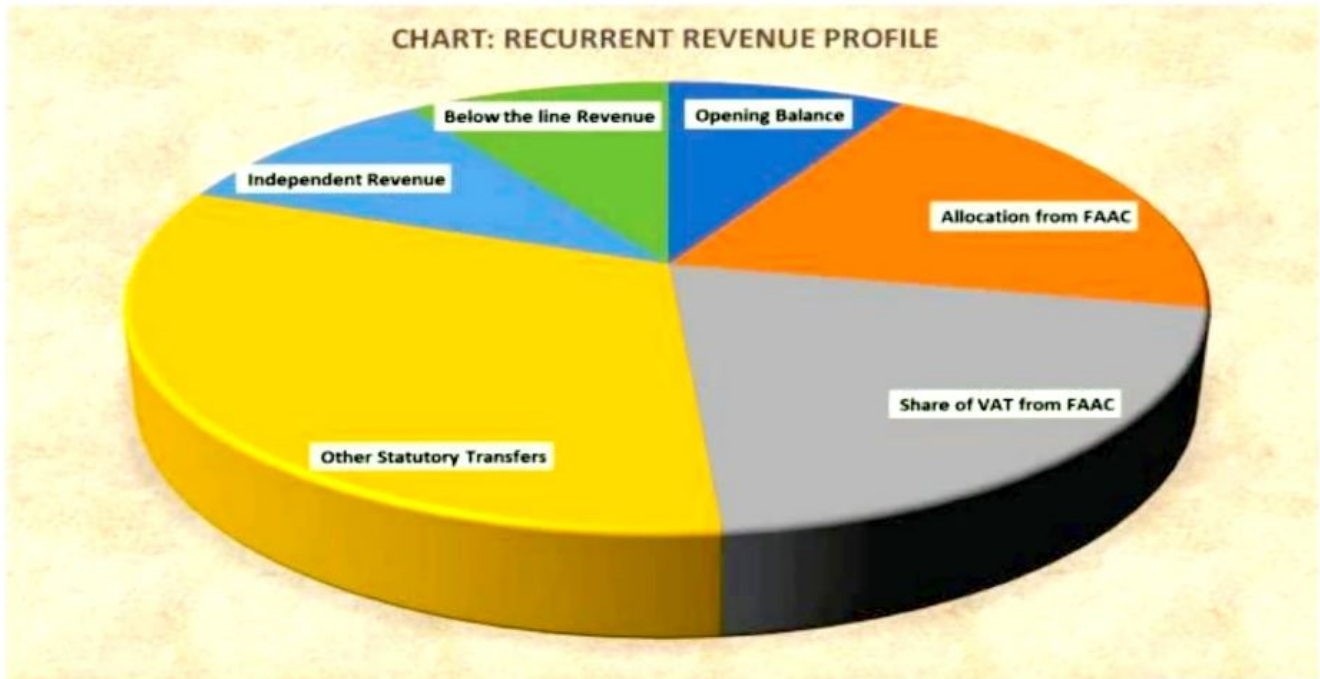


### 3.4 RECURRENT REVENUE PROFILE

An examination of the Accountant General’s Annual Report for the year ended 31st December 2023 revealed a total sum of One Hundred and Fifty-Three Billion, Two Hundred and Thirty-Eight Million, Three Hundred and Ten Thousand, Eight Hundred and Forty-Two Naira, Sixty-Four Kobo (₦153,238,310,842.64) only was realized as Recurrent Income for the year under review. This comprised of Opening balance of (₦13,033,825,370.70) only, Allocation from Federation Account of (₦30,176,106,289.39) only; Share of Value Added Tax (VAT) of (₦31,408,980,040.35) only; Other Statutory Transfer of (₦48,908,775,228.51) only; Independent Revenue of (₦15,179,050,180.25) only; and Below the Line Revenue (BTL) of Fourteen Billion Five Hundred and Thirty One Million Five Hundred and Seventy Three Thousand Seven Hundred and Thirty Three Naira Forty Four Kobo (₦14,531,573,733.44) only as shown below.

RECURRENT REVENUE PROFILE			
Details	Final Budget 2023	Actual 2023	% Variance
	₦	₦	
Opening Balance	36,250,000,000.00	13,033,825,370.70	-64.04%
Allocation from FAAC	32,000,000,000.00	30,176,106,289.39	-5.70%
Share of VAT from FAAC	28,500,000,000.00	31,408,980,040.35	10.21%
Other Statutory Transfers	36,900,000,000.00	48,908,775,228.51	32.54%
Independent Revenue	18,217,450,000.00	15,179,050,180.25	-16.68%
Below the line Revenue		14,531,573,733.44	
<b>Total Recurrent Revenue</b>	<b>151,867,450,000.00</b>	<b>153,238,310,842.64</b>	<b>0.90%</b>





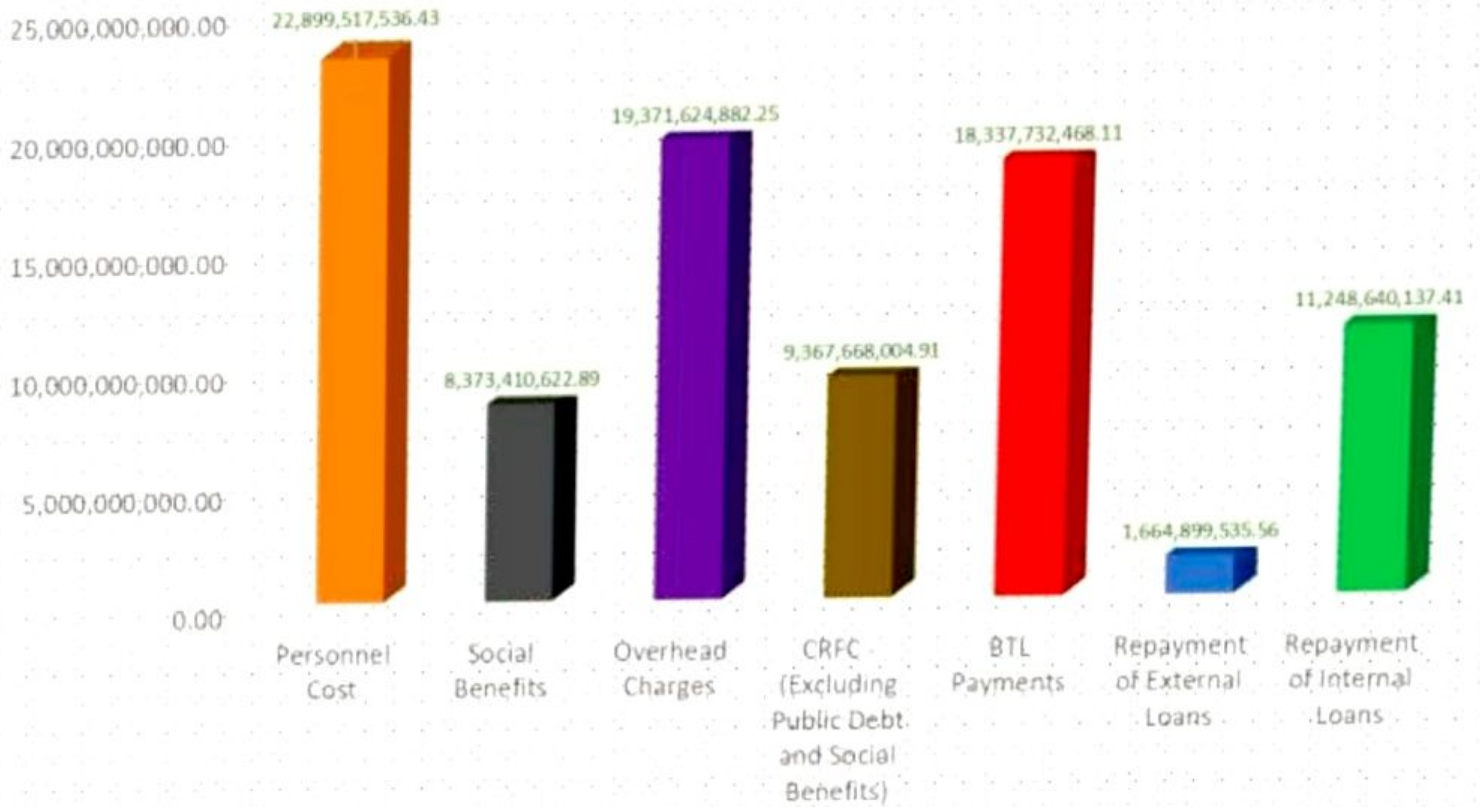
### 3.5 RECURRENT EXPENDITURE

The Accountant General's Report for the year ended 31st December 2023 reveals that a total of Ninety-Six Billion, One Hundred and Forty-Seven Million, Four Hundred and Sixty-Six Thousand, Four Hundred and Twenty-Two Naira, Seventy-Three Kobo (₦91,263,493,187.56) only was spent on recurrent expenditure. Recurrent expenditure which has 59.20% of total expenditure for the year is comprised of Personnel Cost of ₦22,899,517,536.43 only which represents 25.09% of total recurrent expenditure; Social Benefits of ₦8,373,410,622.89 only which represents 9.17% of total recurrent expenditure; Overhead Charges of ₦19,371,624,882.25 only which represents 21.23% of total recurrent expenditure; CRFC - (Excluding Public Debt and Social Benefits) of ₦9,367,668,004.91 only which represents 10.26% of total recurrent expenditure; BTL Payments of ₦18,337,732,468.11 only which represents 20.09% of total recurrent expenditure; Repayment of External Loans of ₦1,664,899,535.56 only which is 1.82% of total recurrent expenditure; and Repayment of Internal Loans of ₦11,248,640,137.41 only which is 12.33% of total recurrent payment

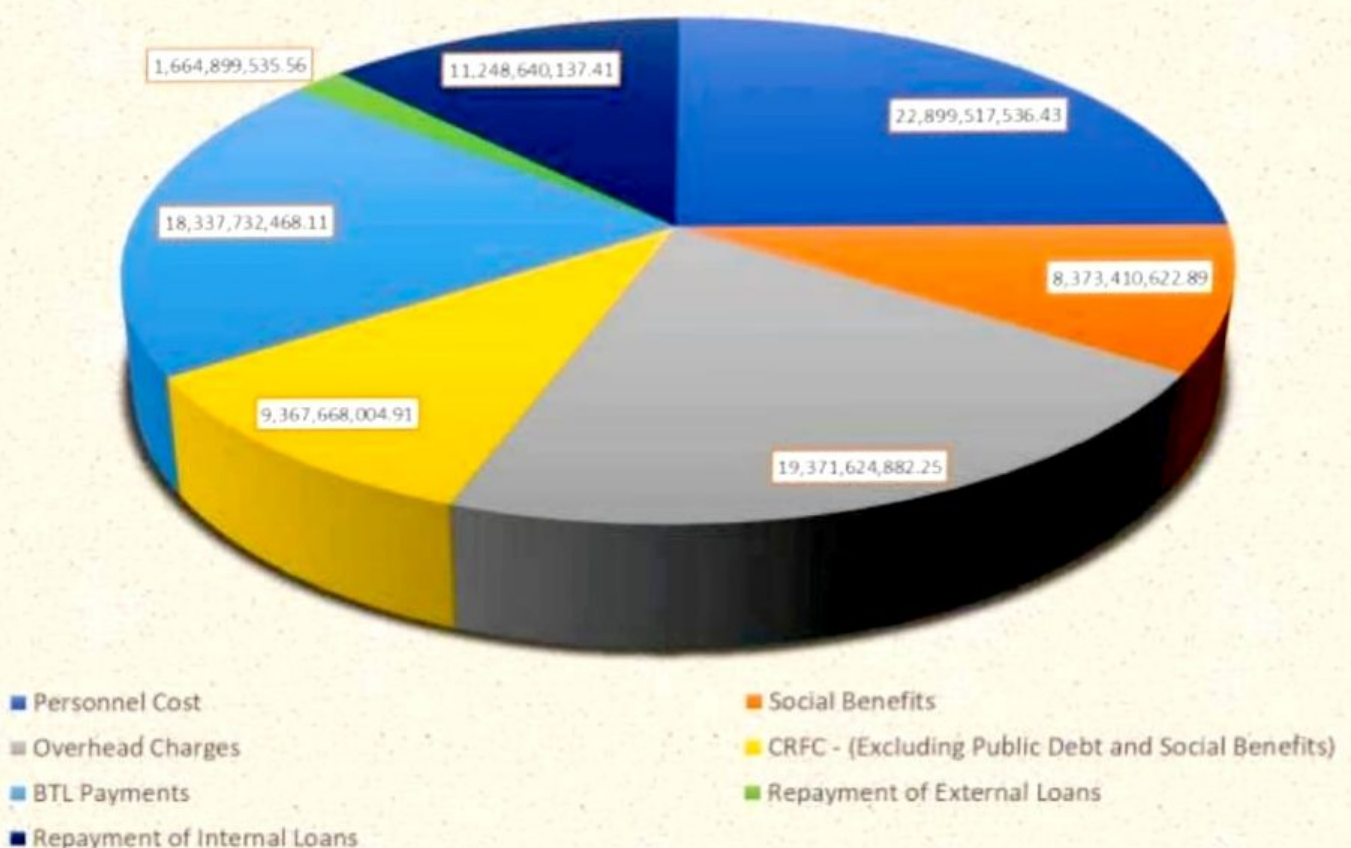
RECURRENT EXPENDITURE				
Details	Final Budget 2023	Actual 2023	% Variance	%
	₦	₦		
Personnel Cost	24,132,656,000.00	22,899,517,536.43	5.11%	25.09%
Social Benefits	8,428,954,000.00	8,373,410,622.89	-0.66%	9.17%
Overhead Charges	22,709,170,500.00	19,371,624,882.25	14.70%	21.23%
CRFC -	9,379,620,000.00	9,367,668,004.91	-0.13%	10.26%
BTL Payments	-	18,337,732,468.11		20.09%
Repayment of External Loans	1,665,000,000.00	1,664,899,535.56	0.01%	1.82%
Repayment of Internal Loans	11,260,071,500.00	11,248,640,137.41	-0.10%	12.33%
<b>Total Recurrent Payments</b>	<b>77,575,472,000.00</b>	<b>91,263,493,187.56</b>	<b>-17.64%</b>	<b>100.00%</b>



## CHART: RECURRENT EXPENDITURE



## CHART: RECURRENT EXPENDITURE



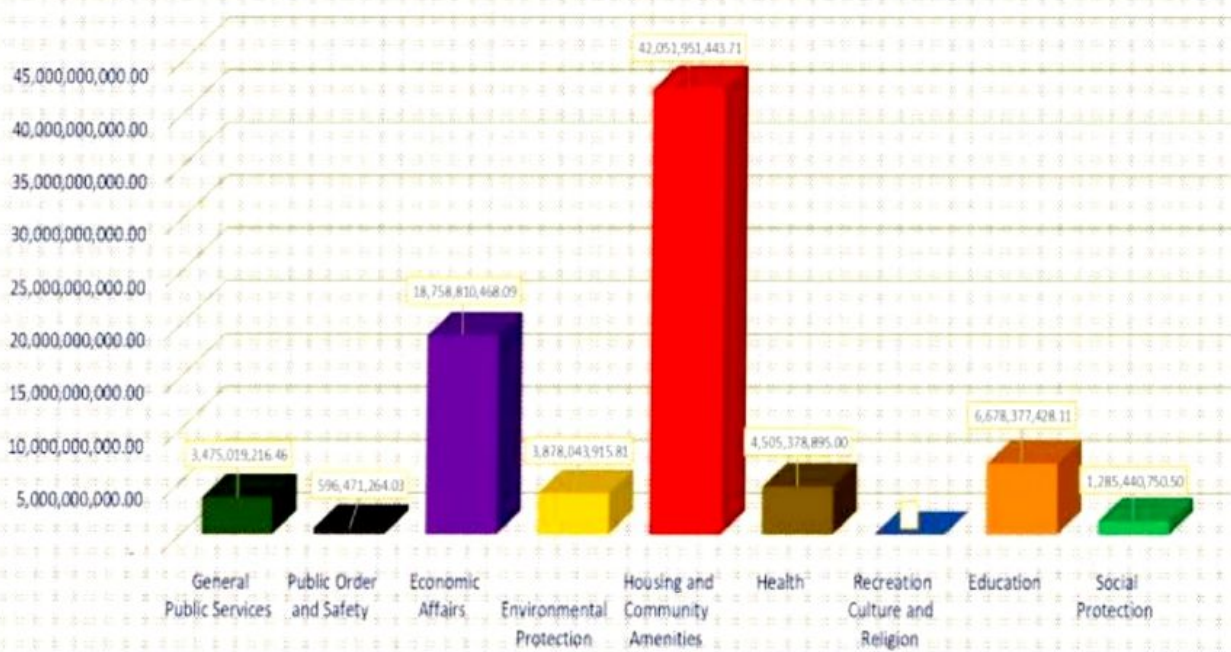


### 3.6 CAPITAL EXPENDITURE

An assessment of the Accountant General's report for the year ended 31st December 2023 indicated a total expenditure of Eighty-Eight Billion, Eight Hundred and One Million, Two Hundred and Twenty-One Thousand, Eight Hundred and Eighty-Two Naira, Fourteen Kobo (₦88,801,221,882.14) only for Capital projects. A breakdown of the total composition of this Capital Expenditure is shown below.

CAPITAL EXPENDITURE				
Details	Final Budget 2023	Actual 2023	Variance	%
	N	N	N	
General Public Services	4,519,570,400.00	3,475,019,216.48	1,044,551,183.52	23.11%
Public Order and Safety	597,589,264.00	596,471,264.03	1,117,999.97	0.19%
Economic Affairs	23,801,397,000.00	23,094,304,016.52	707,092,983.48	2.97%
Environmental Protection	3,945,252,400.00	3,878,043,915.81	67,208,484.19	1.70%
Housing and Community Amenities	42,073,712,546.00	42,051,951,443.71	21,761,102.29	0.05%
Health	4,549,819,427.00	4,524,589,132.50	25,230,294.50	0.55%
Recreation Culture and Religion	27,008,000.00	-	27,008,000.00	100.00%
Education	6,698,660,563.00	6,678,377,428.09	20,283,134.91	0.30%
Social Protection	4,580,240,400.00	4,502,465,465.00	77,774,935.00	1.70%
<b>Total Capital Expenditure</b>	<b>90,793,250,000.00</b>	<b>88,801,221,882.14</b>	<b>1,992,028,117.86</b>	<b>2.19%</b>

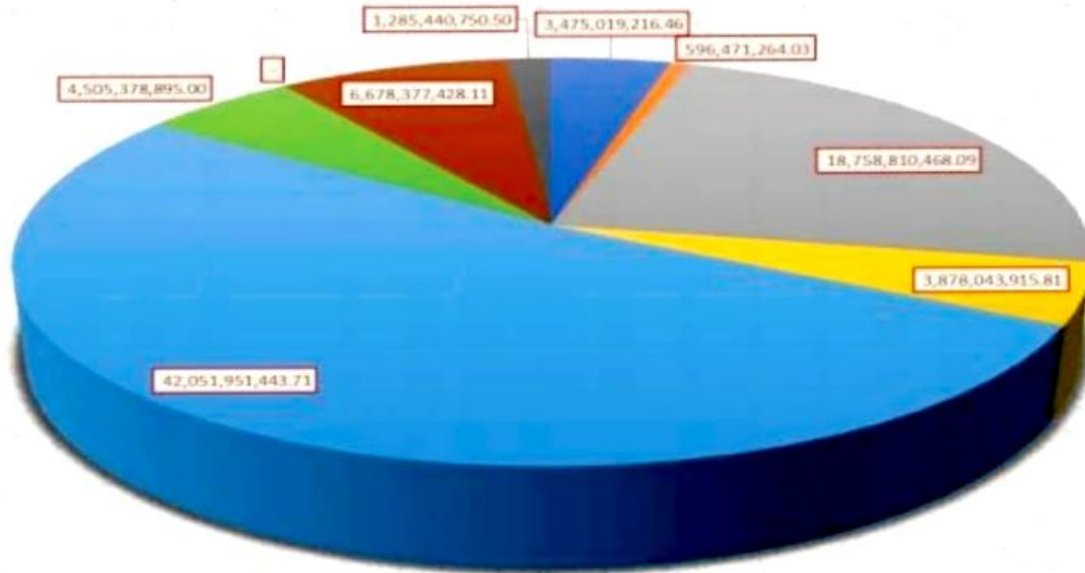
CHART: CAPITAL EXPENDITURE







### CHART: CAPITAL EXPENDITURE



- General Public Services
- Public Order and Safety
- Economic Affairs
- Environmental Protection
- Housing and Community Amenities
- Health
- Recreation Culture and Religion
- Education
- Social Protection





### 3.7 EXTERNAL LOANS

External Loans as at 31st December 2023 amounted to Forty-Nine Billion, Three Hundred and Fifty-Nine Million, Five Hundred and Sixty-One Thousand, One Hundred and Fifty-Nine Naira Two Kobo (₦49,359,561,159.02) only. This is based on data furnished by the Accountant General of the State and confirmed by the Debt Management Office Gombe State.

### 3.8 EXCHANGE RATE REVALUATION

In the Statement of Assets and Liabilities for the year ended 31st December 2023, External loans were revaluated due to fluctuations in exchange rate e.g. The Exchange rate as at 1st January 2023 (opening balance) was ₦448.55 to \$ 1, and as at 31st December 2023 (the closing balance) was ₦899.39 to \$ 1. Thus resulting to exchange rate loss of Twenty-Four Billion, Seven Hundred and Forty-Two Million, Six Hundred and Nineteen Thousand, Five Hundred Naira, Ninety-Two Kobo (₦24,742,619,500.92) only, which increased our loan balances to Forty-Nine Billion, Three Hundred and Fifty Nine Million, Five Hundred and Sixty-One Thousand, One Hundred and Fifty-Nine Naira, Two Kobo (₦49,359,561,159.02) only as at 31st December 2023 as shown below

S/N	Description	Foreign Currency	Exchange Rate	Home Currency			
				Calculated	Opening	Balance	Variance/Loss
1	Comm Based Agric & Rur Dev Prj	2,641,590.59	899.39	2,375,820,160.74	448.55	1,184,885,459.14	1,190,934,701.60
2	Inclusive Basic Service Delivery	1,232,641.35	899.39	1,108,625,303.78	448.55	552,901,277.54	555,724,026.23
3	The Inclusive Basic Service Delivery	19,231,791.07	899.39	17,296,880,570.45	448.55	8,626,419,884.45	8,670,460,686.00
4	Community & Social Development	3,880,867.12	899.39	3,490,413,079.06	448.55	1,740,762,946.68	1,749,650,132.38
5	Gombe State Nat Prog for Food Security	2,851,112.53	899.39	2,564,262,098.36	448.55	1,278,866,525.33	1,285,395,573.03
6	Health System Fund	2,999,288.15	899.39	2,697,529,769.23	448.55	1,345,330,699.68	1,352,199,069.55
7	HIV/AIDS - IDA World Bank	1,692,128.35	899.39	1,521,883,316.71	448.55	759,004,171.39	762,879,145.31
8	FADAMA II	4,221,103.09	899.39	3,796,417,908.12	448.55	1,893,375,791.02	1,903,042,117.10
9	HSDP II	3,010,505.02	899.39	2,707,618,109.94	448.55	1,350,362,026.72	1,357,256,083.22
10	Malaria Control	4,100,999.90	899.39	3,688,398,300.06	448.55	1,839,503,505.15	1,848,894,794.92
11	National FADAMA III	3,047,087.58	899.39	2,740,520,098.58	448.55	1,366,771,134.01	1,373,748,964.57
12	Malaria Cont Booster Add Fin	1,669,481.26	899.39	1,501,514,750.43	448.55	748,845,819.17	752,668,931.26
13	2nd HIV/AIDS (IDA World Bank)	4,302,558.06	899.39	3,869,677,693.58	448.55	1,929,912,417.81	1,939,765,275.77
	<b>TOTAL</b>	<b>54,881,154.07</b>		<b>49,359,561,159.02</b>		<b>24,616,941,658.10</b>	<b>24,742,619,500.92</b>

### 3.9 INTERNAL LOANS AND BONDS

The following summary as detailed in Note 25 and 26 to Statement of Assets and Liabilities, makes up the Internal loans/bonds amounting to Two Hundred and Eleven Billion, Three Hundred and Four Million, Eight Hundred and Ninety-Seven Thousand, Five Hundred and Eighty-Four Naira, Sixty Three Kobo (₦211,304,897,584.63) only. This comprises of Principal Loan amounting to One Hundred and Eleven Billion, Six Hundred and Eighteen Million, Four Hundred



and Ten Thousand, Six Hundred and Ninety-Nine Naira, Thirty Four Kobo (₦111,618,410,699.34) only, and Internal loan Interest of Ninety-Nine Billion, Six Hundred and Eighty-Six Million, Four Hundred and Eighty-Six Thousand, Eight Hundred and Eighty-Five Naira, Twenty-Nine kobo (₦99,686,486,885.29) only

### 3.10 OTHER OUTSTANDING LIABILITIES

The Accountant-General report for the year ended 31st December 2023 revealed that the state has other outstanding liabilities totaling Thirty Four Billion, Two Hundred and Two Million, Four Hundred and Sixteen Thousand, Nine Hundred and Five Naira, Fifty-Three Kobo (₦34,202,416,905.53) only. This comprises of outstanding pension and gratuities of Ten Billion, Four Hundred and Sixty-Five Million, Six Hundred and Twelve Thousand, Five Hundred and Forty-Four Naira, Twenty Kobo (₦10,465,612,544.20) only, and Contractual obligation of Twenty-Three Billion, Seven Hundred and Thirty-Six Million, Eight Hundred and Four Thousand, Three Hundred and Sixty-One Naira, Thirty-Three Kobo (₦23,736,804,361.33) only as shown in the table below

S/N	DETAIL	TOTAL
		₦
1	Pension and Gratuities	10,465,612,544.20
2	Contractual Obligation	23,736,804,361.33
	<b>TOTAL</b>	<b>34,202,416,905.53</b>

### 3.11 CERTIFIED COMPUTATION OF RETIREMENT BENEFITS

During the period under review Seven Hundred and Seventy Five (775) cases in respect of Live gratuities, death gratuities, five years pension embloc and contract gratuities were received from State Pension Bureau, registered for my auditing. Twenty Nine cases however, were queried and returned while Seven Hundred and Forty Six (746) were checked certified and approved for payment as shown below

S/N	DETAILS	NO OF FILES RECEIVED	NO OF QUERIED FILES	NO OF FILES TREATED AND CERTIFIED
1	Retirement Benefit	592	11	581
2	Death Benefit	80	9	71
3	Five years Pension	103	9	94
	<b>TOTAL</b>	<b>775</b>	<b>29</b>	<b>746</b>



### 3.12 RECOVERIES MADE FROM COMPUTATION OF RETIREMENT BENEFITS

Recoveries were made in the course of processing retirement/death benefits such as over payment of salaries and allowances, outstanding motor vehicle loans and other loans totaling to the sum of Sixty Three Million Five Hundred and Thirteen Thousand One Hundred and Fifty Six Naira Ninety Kobo (N63,513,156.90) only.

MONTH	OVER PAYMENT OF SALARIES	LOAN & OTHERS	TOTAL RECOVERIES
January	5,482,884.57	253,516.08	5,736,400.65
February	12,128,990.94	1,278,735.52	13,407,746.46
March	3,451,645.91	563,640.72	4,015,286.63
April	1,637,429.75	-	1,637,429.75
May	5,817,255.33	155,246.46	5,972,501.79
June	1,965,367.12	-	1,965,367.12
July	6,663,714.53	-	6,663,714.53
August	5,620,136.14	-	5,620,136.14
September	2,222,929.31	-	2,222,929.31
October	4,055,822.13	-	4,055,822.13
November	4,848,831.83	152,037.14	5,000,868.97
December	7,214,973.44	-	7,214,973.44
<b>.TOTAL</b>	<b>61,109,981.00</b>	<b>2,403,175.92</b>	<b>63,513,156.92</b>

### 3.13 WORLD BANK PROJECTS.

#### 3.13.1 STATE FISCAL TRANSPARENCY, ACCOUNTABILITY AND SUSTAINABILITY (SFTAS):

Gombe State Government has participated in the World Bank programme for State Fiscal Transparency, Accountability and Sustainability (SFTAS). The program which is designed to promote Nigerian States' focus and attention towards improvement of their Performance systems, processes and institutions. The program helps build confidence and trust in government, facilitate accountability in public resources management and ensuring sustainability in the participating states. Within this particular reporting year, Gombe State government had in its SFTAS account the total sum of Four Billion, Forty-Nine Million, Two Hundred and Sixty-Four Thousand, Four Hundred and Forty-Five Naira, Twenty Kobo (₦4,049,264,445.20) Only. This amount includes the opening balance of One Billion, Two Hundred and Thirty-Three Million, Five Hundred and Fifty-Five Thousand, Four Hundred and Seventy-Nine Naira, Twenty Kobo (₦1,233,555,479.20) only brought forward from year 2022, while the sum of Two Billion, Eight Hundred and Fifteen Million, Seven Hundred and Eight Thousand, Nine Hundred and Sixty-Six Naira (₦ 2,815,708,966.00) only was received within



year 2023. Audit examination reveals that out of the total amount, the sum of Three Billion Eleven Million Three Hundred and Fifty Nine Thousand Nine Hundred and Ninety Six Naira One Kobo (₦3,011,359,996.01) only has been expended on very important government project and program. Leaving a Bank balance of One Billion Thirty Seven Million Nine Hundred and Four Thousand Four Hundred and Forty Nine Naira (₦1,037,904,449.00) only as at 31st December 2023.

### **3.13.2 NIGERIA COVID 19 ACTION RECOVERY AND ECONOMIC STIMULUS (NG-CARES PROGRAMME NG-CARES**

Programme is an intervention that is built on the platforms of existing projects of the Federal Government of Nigeria these includes (1) National Cash Transfer Programme NCTP (2) Youth empowerment and Social Support Operation YESSO (3) Community and Social Development Project CSDP (4) Fadama (5) Government Enterprise and empowerment Programme GEEP. All these programmes are designed to restore the livelihoods of the poor and vulnerable maintaining food security and facilitating recovery of MSE are some of the key objectives set out in the Governments Economic Sustainability plan (ESP) to respond to the current economic crisis in Nigeria. Audit of these world bank programmes were conducted from January 1st to December, 31st 2023 as detailed herein.

### **3.13.3 FADAMA III**

The total sum of Seven Hundred and Two Billion, Three Hundred and Ninety Eight Million Three Hundred and Four Thousand Six Hundred and Twenty Two Naira (₦2,398,304,622.00) only was received by Gombe State Fadama III as grant encompasses fund from the world bank and State contribution. However, the total sum of Two Billion, Three Hundred and Forty Seven Million, Two Hundred and Seventy Seven Thousand One Hundred and Fifty Eight Naira Ninety Four Kobo (₦2,347,277,158.94) was expended on livelihood of the poor and vulnerable maintaining food security leaving a balance of ₦87,544,312.14 only.

### **3.13.4 COMMUNITY AND SOCIAL DEVELOPMENT PROJECTS (CSDP)**

The total sum of One Billion, Nine Hundred and Ninety Eight Million Seven Hundred and Twenty Five Thousand Five Hundred and Thirty Nine Naira Fifty Kobo (₦1,988,725,539.50) only was received by Gombe State CSDP as grant which encompasses fund from the world bank and State contribution. However, the total sum of One Billion Five Hundred and Eighty Two Million, Two Hundred and Seventy Seven Thousand and Ninety Seven Naira Sixty Three Kobo (₦1,582,277,097.63) was expended on community based project leaving a balance of ₦422,683,955.23 only.



### **3.13.5 MICRO SMALL AND MEDIUM ENTERPRISES**

The total sum of Nine Hundred and Ninety Four Million Six Hundred and Thirty Thousand One Hundred and Twenty Four Naira Fifty Kobo (N994,630,124.50) only was received by Gombe State MSMEs as grant which encompasses fund from the world bank and State contribution. However, the total sum of Nine Hundred and Forty Million, Twelve Thousand Four Hundred and Eighteen Naira Forty Five Kobo (N940,012,418.45) was expended on empowering Micro Small and Medium Enterprises in the State. leaving a balance of ₦54,617,706.05 only.

### **3.13.6 CONDITIONAL CASH TRANSFER**

The total sum of Two Hundred and Forty Nine Million Six Hundred Thousand Naira (₦249,600,000.00) only was received by Gombe State for Conditional Cash Transfer as grant which encompasses fund from the world bank and State contribution. However, the total sum of Two Hundred and Nine Million, Three Hundred and Twenty Thousand Two Hundred and Eighty Naira Forty Three Kobo (N209,320,280.43) was expended leaving a balance of N42,521,741.54 only.

### **3.13.7 TARGETED GRANT TRANSFERS**

The total sum of Nine Hundred and Sixteen Million Seven Hundred and Fifty Nine Thousand Six Hundred and Twenty Four Naira Fifty Kobo (N916,759,624.50) only was received by Gombe State TGT programme as grant which encompasses fund from the world bank and State contribution. However, the total sum of Nine Hundred and Fourteen Million, Six Hundred and Seventy Thousand Four Hundred and Nine Naira Forty Nine Kobo (N914,670,409.49) was expended leaving a balance of N2,089,215.01 only.

### **3.13.8 PUBLIC WORK FARE (PWF)**

The total sum of One Billion Four Hundred and Seventy One Million Two Hundred and Ten Thousand Naira (N1,471,210,000.00) only was received by Gombe State PWF programme as grant which encompasses fund from the world bank and State contribution. However, the total sum of One Billion Four Hundred and Twenty Seven Million, One Hundred and Twenty Nine Thousand Nine Hundred and Ninety Nine Naira Forty Four Kobo (N1,427,129,999.44) was expended leaving a balance of N44,080,000.56 only.



### **3.13.9 STATE CARES COORDINATING UNITS (SCCU)**

The total sum of Three Hundred and Seventy Million Three Hundred and Sixty Nine Thousand Six Hundred and Seventy Five Naira (N370,369,675.00) only was received by Gombe State SCCU programme as grant which encompasses fund from the world bank and State contribution. However, the total sum of Two Hundred and Ninety Million, Five Hundred and Sixty Five Thousand Six Hundred and Two Naira Twenty Three Kobo (N290,565,602.23) was expended leaving a balance of N120,504,531.97 only.

### **3.13.10 AGRO –CLIMATIC RESILENCE IN SEMI –ARID LANDSCAPES (ACRESAL)**

The total sum of One Billion and Sixty One Million Four Hundred and Sixty Five Thousand Two Hundred and Forty Naira Seventeen Kobo (N1,061,465,240.17) only was received by Gombe State ACRESAL programme as grant which encompasses fund from the world bank and State contribution. However, the total sum of Nine Hundred and Eighty Seven Million, Three Hundred and Forty Nine Thousand One Hundred and Seventy Eight Naira Seventy Kobo (N987,349,178.70) was expended leaving a balance of N74,116,597.65 only.

### **3.13.11 ACCELERATED NUTRITION RESULTS IN NIGERIAN (ANRIN)**

The total sum of Three Hundred and Seventy Seven Million Seven Hundred and Three Thousand Two Hundred and Sixty Naira Fifty Four Kobo (N377,703,260.54) only was received by Gombe State ANRIN programme as grant which encompasses fund from the world bank and State contribution. However, the total sum of Three Hundred and Sixty Four Million, Six Hundred and Twenty Five Thousand Eight Hundred and Forty Five Naira Eighty One Kobo (N364,625,845.81) was expended leaving a balance of N3,310,224.75 only.

### **3.13.12 LIVESTOCK PRODUCTIVITY AND RESILIENCE SUPPORT PROJECT ( L- PRES)**

The total sum of One Hundred and Ninety Four Million One Hundred Thousand Five Hundred Naira Eighty Four Kobo (N194,100,500.84) only was received by Gombe State L-PRES programme as grant which encompasses fund from the world bank and State contribution. However, the total sum of One Hundred and Sixty Two Million, Thirty Two Thousand Two Hundred and Thirty Four Naira Seventy Seven Kobo (N162,032,234.77) was expended leaving a balance of N32,068,266.07 only.



### 3.13.13 SURWASH P FOR R

The total sum of One Billion Two Hundred and Seventy Eight Million Eight Hundred and Forty Nine Thousand Seven Hundred and Fifty Two Naira (N1,278,849,752.00) only was received by Gombe State SURWASH P FOR R programme as grant which encompasses fund from the world bank and State contribution. However, the total sum of Five Hundred and Thirty Four Million, Two Hundred and Twenty Five Thousand Four Hundred and Twenty Three Naira Forty Two Kobo (N534,225,423.42) was expended leaving a balance of N744,624,328.58 only. Below is the analysis of the SURWASH P FOR R for the year.

S/N	PROJECT	RECIPT	EXPENDITURE	BALANCE
1	Water Board	255,174,200.00	201,153,181.28	56,831,324.03
2	RUWASSA	387,000,000.00	82,879,077.19	315,680,080.56
3	GOSEPA	636,675,552.00	250,193,164.95	397,978,322.73

### 3.13.14 SURWASH IPF

The total sum of Two Hundred and Seven Million Two Hundred and Eighty Thousand Two Hundred and Thirty Eight Naira (N207,280,238.75) only was received by Gombe State SURWASH IPF programme as grant which encompasses fund from the world bank and State contribution. However, the total sum of Two Hundred and Four Million, Five Hundred and Eleven Thousand Eight Hundred and Six Naira Sixteen Kobo (N204,511,806.16) was expended leaving a balance of N5,614,090.24 only.

### 3.13.15 RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)

The total sum of Four Hundred and Sixty Nine Million Fifty Thousand Two Hundred and Ten Naira (N469,050,210.00) only was received by Gombe State RAAMP programme as grant which encompasses fund from the world bank and State contribution. However, the total sum of Three Hundred and Ten Million, Nine Hundred and Ninety One Thousand Seven Hundred and Thirty Eight Naira Thirty Three Kobo (N310,991,738.33) was expended leaving a balance of N8,484,780.07 only.





**ANNUAL REPORT 2023**  
**CONSOLIDATED FINANCIAL SUMMARY,**  
**DEBT PROFILE & STATEMENT**  
**1,2,3 & 4**



**GOMBE STATE GOVERNMENT**

**CONSOLIDATED FINANCIAL SUMMARY**

**FOR THE PERIOD ENDED 31ST DECEMBER 2023**

	Actual		Original		Final		Variance	
	2022	2023	Budget2023	Budget2023	Budget2023	Budget2023	2023	2023
	N	N	N	N	N	N	N	N
Opening Balance	15,435,668,150.28	35,850,750,853.22	13,000,000,000.00	13,000,000,000.00	36,250,000,000.00	36,250,000,000.00	(399,249,146.78)	
<b>RECEIPTS</b>								
Statutory Allocation from FAAC	35,757,428,085.17	30,176,106,289.39	42,000,000,000.00	42,000,000,000.00	32,000,000,000.00	32,000,000,000.00	(1,823,893,710.61)	
Share of VAT from FAAC	23,070,216,805.60	31,408,980,040.35	20,500,000,000.00	20,500,000,000.00	28,500,000,000.00	28,500,000,000.00	2,908,980,040.35	
Other Statutory Transfers	14,540,051,390.57	48,908,775,228.51	10,000,000,000.00	10,000,000,000.00	36,900,000,000.00	36,900,000,000.00	12,008,775,228.51	
Internally Generated Revenue	13,210,968,086.25	15,179,050,180.25	18,217,450,000.00	18,217,450,000.00	18,217,450,000.00	18,217,450,000.00	(3,038,399,819.75)	
Grants & Miscellaneous	11,870,103,282.54	21,602,696,248.04	20,600,000,000.00	20,600,000,000.00	29,420,000,000.00	29,420,000,000.00	(7,817,303,751.96)	
Miscellaneous Capital Receipts	3,116,636,841.94	5,564,118,030.57	15,000,000,000.00	15,000,000,000.00	5,500,000,000.00	5,500,000,000.00	64,118,030.57	
<b>Total Current Year Receipts</b>	<b>101,565,404,492.07</b>	<b>152,839,726,017.11</b>	<b>126,317,450,000.00</b>	<b>126,317,450,000.00</b>	<b>150,537,450,000.00</b>	<b>150,537,450,000.00</b>	<b>2,302,276,017.11</b>	
<b>Total Funds Available</b>	<b>117,001,072,642.35</b>	<b>188,690,476,870.33</b>	<b>139,317,450,000.00</b>	<b>139,317,450,000.00</b>	<b>186,787,450,000.00</b>	<b>186,787,450,000.00</b>	<b>1,903,026,870.33</b>	
<b>Expenditure: Economic Classification</b>								
Personnel Cost	21,828,031,212.38	22,899,517,536.43	23,534,747,000.00	23,534,747,000.00	24,132,656,000.00	24,132,656,000.00	1,233,138,463.57	
Social Benefits	7,720,621,550.86	8,373,410,622.89	5,293,500,000.00	5,293,500,000.00	8,428,954,000.00	8,428,954,000.00	55,543,377.11	
Overhead Costs	18,951,049,699.69	19,375,156,897.02	29,226,505,000.00	29,226,505,000.00	22,709,170,500.00	22,709,170,500.00	3,334,013,602.98	
CRFC - (Excluding Public Debt & Social Benefit)	8,895,737,070.38	9,367,668,004.91	9,125,500,000.00	9,125,500,000.00	9,379,620,000.00	9,379,620,000.00	11,951,995.09	
Repayment of External Loans	973,737,210.60	1,664,899,535.56	1,772,700,000.00	1,772,700,000.00	1,665,000,000.00	1,665,000,000.00	100,464.44	
Repayment of Internal Loans	24,009,447,136.22	11,248,640,137.41	7,600,000,000.00	7,600,000,000.00	11,260,071,500.00	11,260,071,500.00	11,431,362.59	
<b>Total Recurrent Expenditure</b>	<b>82,378,623,880.13</b>	<b>72,929,292,734.22</b>	<b>76,552,952,000.00</b>	<b>76,552,952,000.00</b>	<b>77,575,472,000.00</b>	<b>77,575,472,000.00</b>	<b>4,646,179,265.78</b>	
<b>Capital Expenditure: Programme Classification</b>								
01 Economic Empowerment Through Agriculture	2,680,749,000.00	3,025,368,711.76	2,785,500,000.00	2,785,500,000.00	3,034,295,000.00	3,034,295,000.00	8,926,288.24	
02 Societal Re - Orientation	20,759,628.27	275,759,392.15	592,000,000.00	592,000,000.00	342,775,000.00	342,775,000.00	67,015,607.85	



03 Poverty Alleviation	2,750,000.00	90,000,000.00	442,000,000.00	96,050,100.00	6,050,100.00
04 Improvement to Human Health	3,169,521,005.34	3,349,834,206.32	4,099,000,000.00	3,368,932,102.00	19,097,895.68
05 Enhancing Skills and Knowledge	4,420,156,063.58	1,538,888,333.42	4,241,800,000.00	1,571,203,213.00	32,314,879.58
06 Housing and Urban Development	1,454,933,788.08	8,415,059,917.71	9,369,000,000.00	8,531,770,244.00	116,710,326.29
07 Gender	-	-	1,486,000,000.00	1,034,000.00	1,034,000.00
08 Youth	155,894,100.00	1,255,321,197.31	1,395,000,000.00	1,256,975,300.00	1,654,102.69
09 Environmentat Improvement	1,706,329,814.03	3,878,043,915.81	4,519,500,000.00	3,935,791,400.00	57,747,484.19
10 Water Resources and Rural Development	11,896,004,967.24	6,090,384,654.08	6,816,500,000.00	6,091,429,300.00	1,044,645.92
11 Information Communication & Technology	-	155,458,674.00	825,000,000.00	344,172,000.00	188,713,326.00
12 Growing the Private Sector	10,576,856,427.65	2,457,262,217.00	12,087,000,000.00	2,572,102,000.00	114,839,783.00
13 Reform of Government and Governance	13,826,314,756.29	26,140,883,189.70	29,295,450,000.00	27,075,396,341.00	934,513,151.30
14 Power	90,000.00	1,529,499,167.07	4,014,500,000.00	1,780,814,000.00	251,314,832.93
17 Road	11,690,618,804.01	30,580,162,855.81	17,440,000,000.00	30,771,200,000.00	191,037,144.19
18 Airways	92,412,991.00	19,295,450.00	25,000,000.00	19,300,000.00	4,550.00
20 Shipping	-	-	30,000,000.00	10,000.00	10,000.00
<b>Total Capital Expenditure by Program</b>	<b>61,693,391,345.49</b>	<b>88,801,221,882.14</b>	<b>99,463,250,000.00</b>	<b>90,793,250,000.00</b>	<b>1,992,028,117.86</b>
<b>Total Expenditure (Budget Size)</b>	<b>144,072,015,225.62</b>	<b>161,730,514,616.36</b>	<b>176,016,202,000.00</b>	<b>168,368,722,000.00</b>	<b>6,638,207,383.64</b>
<b>Budget Surplus/(Deficit)</b>	<b>(27,070,942,583.27)</b>	<b>26,959,962,253.97</b>	<b>(36,698,752,000.00)</b>	<b>18,418,728,000.00</b>	<b>8,541,234,253.97</b>
<b>Movement in Other Cash Equivalents:</b>					
Below the Line Receipts	13,905,844,370.15	14,531,595,507.54	-	-	14,531,595,507.54
Below the Line Payments	11,901,223,419.35	18,337,732,468.11	-	-	(18,337,732,468.11)
<b>Sub-Total: Movement in Other Cash Equivalents</b>	<b>2,004,620,950.80</b>	<b>(3,806,136,960.57)</b>	<b>-</b>	<b>-</b>	<b>(3,806,136,960.57)</b>
<b>Financing of Deficit by Borrowing</b>					
Internal Loans	60,452,150,336.65	16,181,848,287.30	12,100,000,000.00	53,000,000,000.00	(36,818,151,712.70)
External Loans	464,922,149.04	4,593,539,750.44	27,000,000,000.00	10,815,000,000.00	(6,221,460,249.56)
<b>Total Loans</b>	<b>60,917,072,485.69</b>	<b>20,775,388,037.74</b>	<b>39,100,000,000.00</b>	<b>63,815,000,000.00</b>	<b>(43,039,611,962.26)</b>
<b>Closing Balance</b>	<b>35,850,750,853.22</b>	<b>43,929,213,331.14</b>	<b>2,401,248,000.00</b>	<b>82,233,728,000.00</b>	<b>(58,304,514,668.86)</b>



FIVE YEAR FINANCIAL SUMMARY						
	2023	2022	2021	2020	2019	2018
RECEIPTS:	N	N	N	N	N	N
Statutory Allocation	110,493,861,558.25	73,367,696,281.34	54,736,390,560.81	49,286,301,145.56	57,412,351,575.81	60,378,585,482.15
Independent Revenue	15,179,050,180.25	13,210,988,086.25	10,023,295,524.19	8,637,425,194.37	6,832,026,079.50	7,490,367,833.50
BTL Receipts	14,531,595,507.54	13,905,844,370.15	7,949,201,056.92	5,551,126,203.96	6,153,163,785.36	5,905,938,204.85
Capital Receipts	47,942,202,316.35	75,903,812,610.17	34,173,666,001.71	21,772,732,850.34	27,415,079,880.78	11,814,293,242.20
<b>TOTAL RECEIPT</b>	<b>188,146,709,562.39</b>	<b>176,388,321,347.91</b>	<b>106,882,553,143.63</b>	<b>85,247,585,394.23</b>	<b>97,812,621,321.45</b>	<b>85,589,184,762.70</b>
<b>PAYMENTS:</b>						
Personnel Cost	22,899,517,536.43	21,828,031,212.38	21,437,746,490.73	18,775,897,213.68	19,330,167,725.67	19,276,643,132.10
Social Benefits	8,373,410,622.89	7,720,621,550.86	6,720,614,436.83	3,781,923,523.25	4,673,609,852.94	3,318,716,145.68
Overhead Cost	19,375,156,897.02	18,951,049,699.69	16,506,273,105.58	9,888,648,382.91	18,715,955,670.03	19,876,850,364.93
Public Debt Charges	12,913,539,672.97	24,983,184,346.82	21,594,020,349.78	14,541,660,719.38	13,915,413,312.21	13,822,204,886.49
CRFC - (Excluding Public Debt & Social Benefit)	9,367,668,004.91	8,895,737,070.38	477,201,442.94	181,077,773.92	165,988,076.76	165,988,076.76
BTL Payments	18,337,732,468.11	11,901,223,419.35	9,985,489,070.59	4,421,715,702.37	5,140,920,017.67	4,826,041,004.18
Capital Expenditure	88,801,221,882.14	61,693,391,345.49	31,576,469,483.04	29,033,404,804.15	30,715,081,084.39	25,775,880,118.42
<b>TOTAL PAYMENTS</b>	<b>180,068,247,084.47</b>	<b>155,973,238,644.97</b>	<b>108,277,814,379.49</b>	<b>80,624,328,119.66</b>	<b>92,657,135,739.67</b>	<b>87,062,323,728.56</b>
<b>CASH BALANCES:</b>						
Net Cash Surplus/(Deficit)	8,078,462,477.92	20,415,082,702.94	(1,395,261,235.86)	4,623,257,274.57	5,155,485,581.78	1,473,138,965.86
<b>OPENING CASH BALANCE</b>	<b>35,850,750,853.22</b>	<b>15,435,668,150.28</b>	<b>16,830,929,386.14</b>	<b>12,207,672,111.57</b>	<b>7,052,186,529.79</b>	<b>8,525,325,495.65</b>
<b>CLOSING CASH BALANCE</b>	<b>43,929,213,331.14</b>	<b>35,850,750,853.22</b>	<b>15,435,668,150.28</b>	<b>16,830,929,386.14</b>	<b>12,207,672,111.57</b>	<b>7,052,186,529.79</b>



**GOMBE STATE DOMESTIC DEBT PROFILE**

**AS AT 31ST DECEMBER 2023**

S/No	Bank	Balance as at 1st January 2023			Received in 2023			Total Repayments			Adjustments			Outstanding Balances as at 31st December 2023		
		Principal N	Interest N	Total N	N	N	N	N	N	N	N	N	N	N	N	N
1	Access Bank Bond	2,101,669,073.19	51,332,291.22	2,153,001,364.41	-	-	2,102,000,000.00	51,001,364.41	-	-	-	-	-	-	-	-
2	CBN Loan - Bailout to States	4,215,785,073.01	3,425,911,299.95	7,641,696,372.96	-	-	366,922,500.00	194,634,379.99	4,029,292,373.21	3,050,847,119.76	7,080,139,492.97					
3	FGN Loan I	8,696,754,057.64	6,583,859,727.57	15,280,613,785.21	-	-	262,552,300.00	858,732,337.19	8,329,831,632.04	5,829,497,515.98	14,159,329,148.02					
4	FGN Budget Support Facility	21,220,140,069.98	33,601,757,477.00	54,821,897,546.98	-	-	65,341,200.00	864,107,506.50	21,154,798,954.44	32,737,649,886.04	53,892,448,840.48					
5	Health Care Loan - UBA	1,809,149,916.94	432,736,650.15	2,241,886,567.09	-	-	182,211,600.00	108,394,202.46	1,626,938,365.72	324,342,398.91	1,951,280,764.63					
6	3rd Bond GROCOL	4,979,249,040.84	2,810,425,202.87	7,789,674,243.71	-	-	1,284,134,500.00	694,861,350.80	3,695,114,602.28	2,115,563,790.63	5,810,678,392.91					
7	SME Loan	1,812,963,903.91	-	1,812,963,903.91	-	-	186,492,700.00	345,348,075.19	1,281,123,128.72	-	1,281,123,128.72					
8	UBA CFF	1,450,995,276.65	50,751,104.18	1,501,746,380.83	14,977,395,933.54	-	2,693,527,500.00	(4,544,671,805.25)	13,735,963,720.23	4,594,322,899.39	18,330,286,619.62					
9	UBA Jewel Sukuk Bond	22,567,675,185.13	11,098,675,707.64	33,666,350,892.77	-	-	2,442,899,200.00	3,319,641,708.94	20,124,776,073.60	7,779,033,910.23	27,903,809,983.83					
10	Family Homes Loans	5,000,000,000.00	2,445,451,799.11	7,445,451,799.11	-	-	-	767,430,070.33	4,737,447,709.53	1,940,574,019.25	6,678,021,728.78					
11	CBN DCRR Loan	14,611,866,484.53	7,788,932,291.04	22,400,798,775.57	-	-	994,569,300.00	1,209,143,306.26	13,617,297,184.86	6,579,788,984.45	20,197,086,169.31					
12	FGN Bridging Finance Facility	18,043,082,742.84	34,692,640,470.79	52,735,723,213.63	-	-	-	-	18,043,082,742.84	34,692,640,470.79	52,735,723,213.63					
13	Keystone SUBEB Loan 2023	-	-	-	1,204,452,353.76	-	669,420,700.00	(42,225,947.97)	535,031,711.87	42,225,889.86	577,257,601.73					
14	Federal Mortgage Bank	707,712,500.00	-	707,712,500.00	-	-	-	-	707,712,500.00	-	707,712,500.00					
<b>Total</b>		<b>107,217,043,324.66</b>	<b>102,982,474,021.52</b>	<b>210,199,517,346.18</b>	<b>16,181,848,287.30</b>	<b>-</b>	<b>11,250,071,500.00</b>	<b>6,519,924,048.85</b>	<b>111,618,410,699.34</b>	<b>99,686,486,885.29</b>	<b>211,304,897,584.63</b>					



GENERAL HOSPITAL KALTUNGO



## 18.0 STATEMENT OF ACCOUNTING POLICIES

### 18.1 Accounting Terminologies/Definition.

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

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

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



## VI. Accounting policies and explanatory notes.

### 18.3 **Basis of Preparation and Legal Provision**

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

### 18.4. **Fundamental Accounting Concepts**

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

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

### 18.5 **Accounting Period**

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

### 18.6 **Reporting Currency**

The General Purpose GPFS are prepared in Nigeria Naira.

### 18.7 **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).

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

### 18.9 **Budget Figures** These are figures from the approved Annual Budget and Supplementary Budget as approved in accordance with the Appropriation Art

### 18.10 **Receipt**

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





- These items shall be disclosed at the face of the statement of cash receipt and payment for the year in accordance with the standardized GPFS. Notes shall be provided as per standardized to GPFS.

#### 18.11 External Assistance

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

#### 18.12 Other borrowings/Grants & Aids Received

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

#### 18.13 Interest Received

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

#### 18.14 Government Business activities

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

#### 18.15 Payments

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

#### 18.16 Loans Granted

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

#### 18.17 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.

#### 18.18 Interest on Loan

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



#### **18.19 Foreign currency transaction**

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

#### **18.20 Prepayment**

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

#### **18.21 Investment**

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

#### **18.22 Lease**

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

#### **18.23 Cash Balances**

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

#### **18.24 Advance**

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

 27/06/24

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




## 19.0 RESPONSIBILITY FOR FINANCIAL STATEMENT

These financial statements have been proposed by the Accountant –General of Gombe State in accordance with the provision of the Finance (Control and Management) Act 1958 as amended. The Financial Statement Comply with Generally Accepted Accounting Practice (GAAP). Furthermore, the Financial Statement were proposed in line with International Public Sector Accounting Standard –IPSAS (Cash Basis).

To fulfill accounting and reporting responsibilities the Accountant General is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly record the use of all public financial resource by the government. Effort were made to ensure that these Financial Statement reflect the financial position of Government as at 31st December 2023 and its operation for the year ended on that date.

The efforts of all officer of the Final Accounts Department, Central Accounts, Subsidiary Accounts Department, Sub Treasuries, Computer Payroll Division, Ministries, Departments and Agencies (MDA) are worthy of mention and recognition in the preparation of this report. We also appropriate the support of the Honourable Commissioner for Finance. We accept responsibility for the Integrity of the Financial Statement, the information they contain and their compliance with the 2009 Financial Regulation and the Finance (Control and Management) Act 1958 as amended.

In our opinion these Financial Statement fairly reflect the financial position of Gombe State Government as at 31st December 2023, and its operation for the year ended on that date.

 27/06/24

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



**ANNUAL REPORT 2023**  
**STATEMENTS OF ACCOUNT**



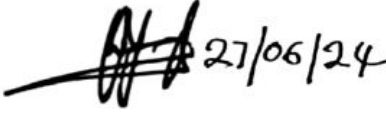
**GOMBE STATE GOVERNMENT**

**STATEMENT NO. 1**

**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2023**

Description	Note	2023	2023	2022
		Final Budget	Actual	Actual
		₦	₦	₦
<b>Cash Flow From Operating Activities</b>				
Statutory Allocation	1	32,000,000,000.00	30,176,106,289.39	35,757,428,085.17
Share of Value Added Tax	2	28,500,000,000.00	31,408,980,040.35	23,070,216,805.60
Other Statutory Transfers	3	36,900,000,000.00	48,908,775,228.51	14,540,051,390.57
Independent Revenue	4	18,217,450,000.00	15,179,050,180.25	13,210,968,086.25
<b>Total Receipts</b>		<b>115,617,450,000.00</b>	<b>125,672,911,738.50</b>	<b>86,578,664,367.59</b>
<b>Payments</b>				
Personnel Costs	5	24,132,656,000.00	22,899,517,536.43	21,828,031,212.38
Social Benefits	6	8,428,954,000.00	8,373,410,622.89	7,720,621,550.86
Overhead Costs	7	22,709,170,500.00	19,375,156,897.02	18,951,049,699.69
CRFC - Excluding (Public Debt & Social Benefits)	8	9,379,620,000.00	9,367,668,004.91	8,895,737,070.38
<b>Total Payments</b>		<b>64,650,400,500.00</b>	<b>60,015,753,061.25</b>	<b>57,395,439,533.31</b>
<b>Net Cash Flow from Operating Activities</b>		<b>50,967,049,500.00</b>	<b>65,657,158,677.25</b>	<b>29,183,224,834.28</b>
<b>Cash Flow From Investment Activities</b>				
Economic Empowerment Through Agriculture		3,034,295,000.00	3,025,368,711.76	2,680,749,000.00
Societal Re-Orientation		342,775,000.00	275,759,392.15	20,759,628.27
Poverty Alleviation		96,050,100.00	90,000,000.00	2,750,000.00
Improvement to Human Health		3,368,932,102.00	3,349,834,206.32	3,169,521,005.34
Enhancing Skills and Knowledge		1,571,203,213.00	1,538,888,333.42	4,420,156,063.58
Housing and Urban Development		8,531,770,244.00	8,415,059,917.71	1,454,933,788.08
Gender		1,034,000.00		
Youth		1,256,975,300.00	1,255,321,197.31	155,894,100.00
Environmental Improvement		3,935,791,400.00	3,878,043,915.81	1,706,329,814.03
Water Resources and Rural Development		6,091,429,300.00	6,090,384,654.08	11,896,004,967.24
Information and Communication Technology		344,172,000.00	155,458,674.00	
Growing the Private Sector		2,572,102,000.00	2,457,262,217.00	10,576,856,427.65
Reform of Government and Governance		27,075,396,341.00	26,140,883,189.70	13,826,314,756.29
Power		1,780,814,000.00	1,529,499,167.07	90,000.00
Road		30,771,200,000.00	30,580,162,855.81	11,690,618,804.01
Airways		19,300,000.00	19,295,450.00	92,412,991.00
Shipping		10,000.00		
<b>Net Cash Flow from Investment Activities</b>	<b>9</b>	<b>90,793,250,000.00</b>	<b>88,801,221,882.14</b>	<b>61,693,391,345.49</b>




<b>Cash Flow from Financing Activities</b>				
Proceeds from Aids and Grants	10	29,420,000,000.00	21,602,696,248.04	11,870,103,282.54
Proceeds from External Loans	11	10,815,000,000.00	4,593,539,750.44	464,922,149.04
Proceeds from Internal Loans	12	53,000,000,000.00	16,181,848,287.30	60,452,150,336.65
Proceeds from Other Capital Receipts	13	5,500,000,000.00	5,564,118,030.57	3,116,636,841.94
Repayment of External Loans	14	(1,665,000,000.00)	(1,664,899,535.56)	(973,737,210.60)
Repayment of Internal Loans	15	(11,260,071,500.00)	(11,248,640,137.41)	(24,009,447,136.22)
<b>Net Cash Flow From Financing Activities</b>		<b>85,809,928,500.00</b>	<b>35,028,662,643.38</b>	<b>50,920,628,263.35</b>
<b>Movement in other Cash Equivalent:</b>				
BTL Receipts	16		14,531,595,507.54	13,905,844,370.15
BTL Payments	17		18,337,732,468.11	11,901,223,419.35
<b>Net Movement</b>			<b>(3,806,136,960.57)</b>	<b>2,004,620,950.80</b>
<b>Net Surplus/(Deficit) for the Year</b>		<b>45,983,728,000.00</b>	<b>8,078,462,477.92</b>	<b>20,415,082,702.94</b>
Opening Balance		36,250,000,000.00	35,850,750,853.22	15,435,668,150.28
<b>Closing Cash Balance</b>	<b>18</b>	<b>82,233,728,000.00</b>	<b>43,929,213,331.14</b>	<b>35,850,750,853.22</b>
Aminu Umaru Yuguda PhD FCNA ACA	 27/06/24			
Accountant General				
Office of the Accountant General				
Ministry of Finance				
Gombe State				

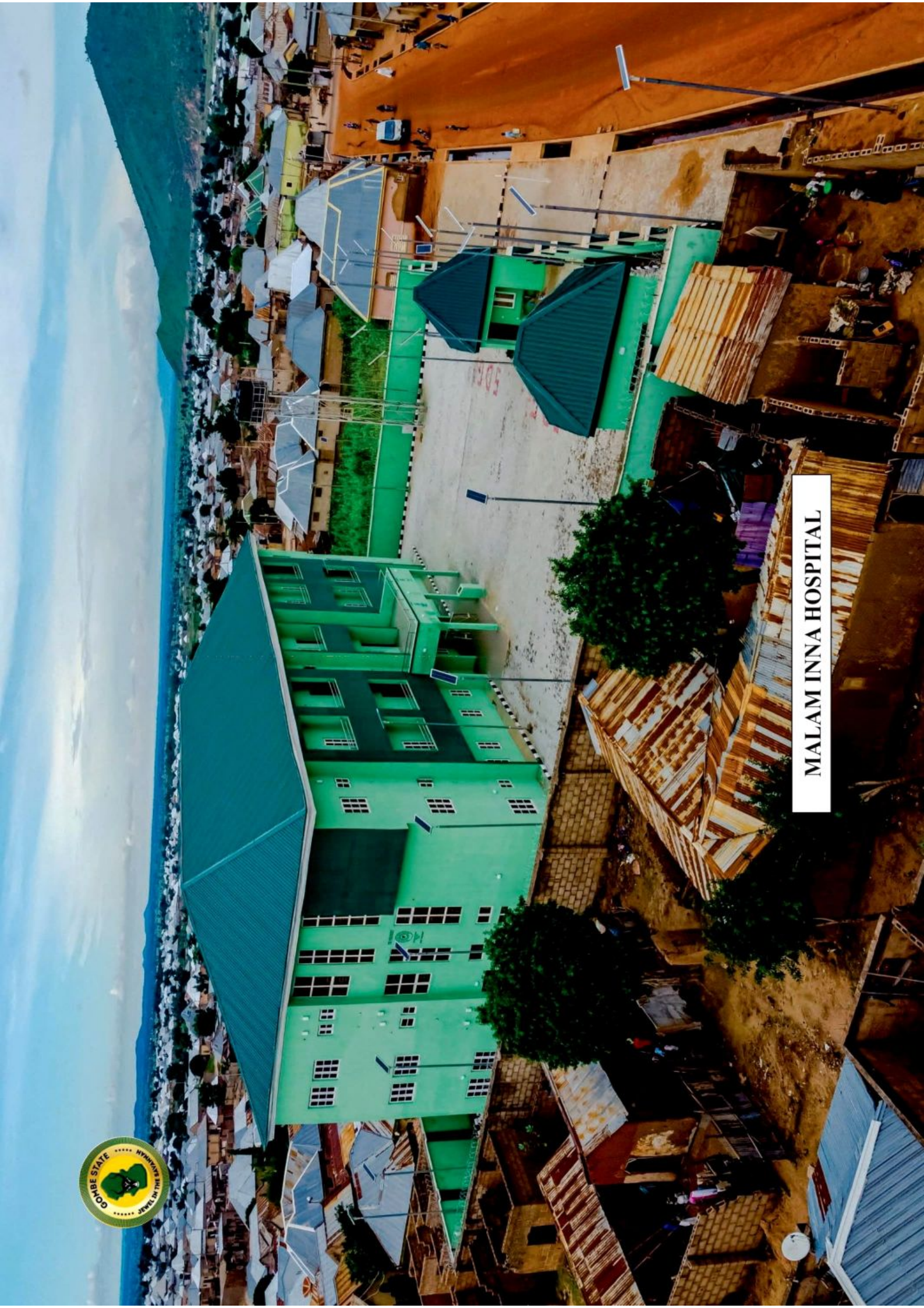


**GOMBE STATE GOVERNMENT**

**STATEMENT NO. 2**

**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER 2023**

Description	Note	2023	2022
		Actual	Actual
		₦	₦
<b>Liquid Assets</b>			
Treasuries and Banks	19	43,929,213,331.14	35,850,750,853.22
<b>Sub Total</b>		<b>43,929,213,331.14</b>	<b>35,850,750,853.22</b>
<b>Investments and Other Assets</b>			
Investments	20	838,958,846.01	838,958,846.01
<b>Sub Total</b>		<b>838,958,846.01</b>	<b>838,958,846.01</b>
<b>Total Assets</b>		<b>44,768,172,177.15</b>	<b>36,689,709,699.23</b>
<b>Public Funds</b>			
Consolidated Revenue Fund	23	38,456,319,427.57	13,033,825,370.70
Capital Development Fund	24	5,472,893,903.57	22,816,925,482.52
<b>Sub Total</b>		<b>43,929,213,331.14</b>	<b>35,850,750,853.22</b>
<b>Liabilities</b>			
Internal Loans - Principal	25	111,618,410,699.34	107,217,043,324.66
Internal Loans - Interest	26	99,686,486,885.29	102,982,474,021.52
External Loans	27	49,359,561,159.04	14,569,893,729.55
Outstanding Pension & Gratuities	28	10,465,612,544.20	10,334,028,782.99
Outstanding Contractual Obligations	29	23,736,804,361.33	17,449,417,363.18
<b>Sub Total: Liabilities</b>		<b>294,866,875,649.20</b>	<b>252,552,857,221.90</b>
<b>Less:</b>			
Liability Over Assets	30	294,027,916,803.19	251,713,898,375.89
<b>Other Funds</b>		<b>838,958,846.01</b>	<b>838,958,846.01</b>
<b>Total Public Fund</b>		<b>44,768,172,177.15</b>	<b>36,689,709,699.23</b>
Aminu Umaru Yuguda PhD FCNA ACA		 27/06/24	
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Ministry of Finance			
Gombe State			



**MALAM INNA HOSPITAL**





**GOMBE STATE GOVERNMENT**

**STATEMENT NO. 3**

**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER 2023**

Description	Note	Actual		Actual 2023 N	Original Budget 2023 N	Revised Budget 2023 N	Variance		% Variance 2023 %
		2022 N	2023 N				2023 N	2023 %	
<b>Opening Balance (a)</b>				<b>13,033,825,370.70</b>	<b>13,000,000,000.00</b>	<b>36,250,000,000.00</b>	<b>(23,216,174,629.30)</b>		<b>-64.04%</b>
Add: Recurrent Receipts									
Statutory Allocation from FAAC	32	35,757,428,085.17		30,176,106,289.39	42,000,000,000.00	32,000,000,000.00	(1,823,893,710.61)		-5.70%
Share of VAT from FAAC	33	23,070,216,805.60		31,408,980,040.35	20,500,000,000.00	28,500,000,000.00	2,908,980,040.35		10.21%
Other Statutory Transfers	34	14,540,051,390.57		48,908,775,228.51	10,000,000,000.00	36,900,000,000.00	12,008,775,228.51		32.54%
<b>Sub Total: Statutory Allocation (b)</b>		<b>73,367,696,281.34</b>		<b>110,493,861,558.25</b>	<b>72,500,000,000.00</b>	<b>97,400,000,000.00</b>	<b>13,093,861,558.25</b>		<b>13.44%</b>
Direct Taxes	35	4,290,535,925.53		5,480,166,762.69	5,038,995,000.00	6,991,749,995.00	(1,511,583,232.31)		-21.62%
Licenses	36	64,829,005.00		117,466,712.70	691,000,000.00	153,400,000.00	(35,933,287.30)		-23.42%
Fees	37	1,236,483,475.94		3,380,808,199.70	1,315,170,000.00	1,036,055,005.00	2,344,753,194.70		226.32%
Fines	38	49,951,691.73		13,318,160.25	39,950,000.00	31,950,000.00	(18,631,839.75)		-58.32%
Sales	39	1,532,801,343.89		85,532,289.01	1,841,390,000.00	1,160,420,000.00	(1,074,887,710.99)		-92.63%
Earnings	40	1,510,134,794.20		1,434,735,662.15	775,615,000.00	1,841,545,000.00	(406,809,337.85)		-22.09%
Rent of Government Property	41	2,457,478.84		10,735,244.38	7,730,000.00	6,730,000.00	4,005,244.38		59.51%
Rent on Government Building	42	258,427,179.45		31,581,205.68	265,500,000.00	361,000,000.00	(329,418,794.32)		-91.25%
Repayments	43	76,735,887.23		21,945,572.32	78,000,000.00	11,500,000.00	10,445,572.32		90.83%
Investment Income	44	-		-	30,000,000.00	10,000,000.00	(10,000,000.00)		-100.00%
Interest Earned	45	84,186,877.53		131,081,129.73	60,000,000.00	15,000,000.00	116,081,129.73		773.87%
Re-imbursment	46	3,200,489,845.03		3,508,316,179.90	8,020,000,000.00	6,575,000,000.00	(3,066,683,820.10)		-46.64%
Miscellaneous	47	903,934,581.88		963,363,061.74	54,100,000.00	23,100,000.00	940,263,061.74		4070.40%
<b>Sub Total: Independent Revenue (c)</b>		<b>13,210,968,086.25</b>		<b>15,179,050,180.25</b>	<b>18,217,450,000.00</b>	<b>18,217,450,000.00</b>	<b>(3,038,399,819.75)</b>		<b>-16.68%</b>
<b>Total Recurrent Revenue (b+c)</b>		<b>86,578,664,367.59</b>		<b>125,672,911,738.50</b>	<b>90,717,450,000.00</b>	<b>115,617,450,000.00</b>	<b>10,055,461,738.50</b>		<b>8.70%</b>
BTL Receipts (d)	48	13,905,844,370.15		14,531,595,507.54	-	-	14,531,595,507.54		
<b>Total Funds Available (a+b+c+d)</b>		<b>111,253,079,015.22</b>		<b>153,238,332,616.74</b>	<b>103,717,450,000.00</b>	<b>151,867,450,000.00</b>	<b>1,370,882,616.74</b>		<b>0.90%</b>



<b>Less: Recurrent Payments:</b>													
Personnel Cost	49	21,828,031,212.38	22,899,517,536.43	23,534,747,000.00	24,132,656,000.00	1,233,138,463.57							5.11%
Social Benefits	50	7,720,621,550.86	8,373,410,622.89	5,293,500,000.00	8,428,954,000.00	55,543,377.11							0.66%
Overhead Charges	51	18,951,049,699.69	19,375,156,897.02	29,226,505,000.00	22,709,170,500.00	3,334,013,602.98							14.68%
CRFC - (Excluding Public Debt and Social Benefit)	52	8,895,737,070.38	9,367,668,004.91	9,125,500,000.00	9,379,620,000.00	11,951,995.09							0.13%
BTL Payments	53	11,901,223,419.35	18,337,732,468.11	-	-	(18,337,732,468.11)							
<b>Sub Total: Recurrent Expenditure</b>		<b>69,296,662,952.66</b>	<b>78,353,485,529.36</b>	<b>67,180,252,000.00</b>	<b>64,650,400,500.00</b>	<b>(13,703,085,029.36)</b>							<b>-21.20%</b>
Repayment of External Loans	54	973,737,210.60	1,664,899,535.56	1,772,700,000.00	1,665,000,000.00	100,464.44							0.01%
Repayment of Internal Loans	55	24,009,447,136.22	11,248,640,137.41	7,600,000,000.00	11,260,071,500.00	11,431,362.59							0.10%
<b>Sub Total: Loans Repayment</b>		<b>24,983,184,346.82</b>	<b>12,913,539,672.97</b>	<b>9,372,700,000.00</b>	<b>12,925,071,500.00</b>	<b>11,531,827.03</b>							<b>0.09%</b>
<b>Total Recurrent Payments</b>		<b>94,279,847,299.48</b>	<b>91,267,025,202.33</b>	<b>76,552,952,000.00</b>	<b>77,575,472,000.00</b>	<b>(13,691,553,202.33)</b>							<b>-17.65%</b>
Operating Balance		16,973,231,715.74	61,971,307,414.41	27,164,498,000.00	74,291,978,000.00	(12,320,670,585.59)							-16.58%
<b>Appropriation and Transfers:</b>													
Transfer to Capital Development Fund	56	3,939,406,345.04	23,514,987,986.84	27,164,498,000.00	74,291,978,000.00	50,776,990,013.16							68.35%
<b>Sub Total: Transfers</b>		<b>3,939,406,345.04</b>	<b>23,514,987,986.84</b>	<b>27,164,498,000.00</b>	<b>74,291,978,000.00</b>	<b>50,776,990,013.16</b>							68.35%
<b>Closing Balance</b>		<b>13,033,825,370.70</b>	<b>38,456,319,427.57</b>	<b>-</b>	<b>-</b>	<b>38,456,319,427.57</b>							
Aminu Umaru Yuguda PhD FCNA ACA													
Accountant General													
Office of the Accountant General													
Gombe State													

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**GOMBE STATE GOVERNMENT**

**STATEMENT NO. 4**

**STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER 2023**

Description	Note	Actual		Actual 2023 N	Original Budget 2023 N	Revised Budget 2023 N	Variance 2023 N	% Variance 2023 %
		2022 N	2023 N					
<b>Opening Balance</b>				22,816,925,482.52	-	-	22,816,925,482.52	
Add Capital Receipts:								
Transfer from Consolidated Revenue Fund	56	3,939,406,345.04	23,514,987,986.84		27,164,498,000.00	74,291,978,000.00	(50,776,990,013.16)	-68.35%
External Loans	57	464,922,149.04	4,593,539,750.44		27,000,000,000.00	10,815,000,000.00	(6,221,460,249.56)	-57.53%
Internal Loans	58	60,452,150,336.65	16,181,848,287.30		12,100,000,000.00	53,000,000,000.00	(36,818,151,712.70)	-69.47%
Other Capital Receipts	59	14,986,740,124.48	27,166,814,278.61		35,600,000,000.00	34,920,000,000.00	(7,753,185,721.39)	-22.20%
<b>Sub Total: Capital Receipts</b>		<b>79,843,218,955.21</b>	<b>71,457,190,303.19</b>		<b>101,864,498,000.00</b>	<b>173,026,978,000.00</b>	<b>(101,569,787,696.81)</b>	<b>-58.70%</b>
<b>Total Capital Funds Available</b>		<b>84,510,316,828.01</b>	<b>94,274,115,785.71</b>		<b>101,864,498,000.00</b>	<b>173,026,978,000.00</b>	<b>(78,752,862,214.29)</b>	<b>-45.51%</b>
<b>Less: Capital Expenditure (Functional Classification)</b>								
701 - General Public Services	60	1,647,478,908.96	3,475,019,216.48		8,009,000,000.00	4,519,570,400.00	1,044,551,183.52	23.11%
703 - Public Order and Safety	62	72,562,500.00	596,471,264.03		1,594,000,000.00	597,589,264.00	1,117,999.97	0.19%
704 - Economic Affairs	63	21,569,213,204.60	23,094,304,016.52		30,277,800,000.00	23,801,397,000.00	707,092,983.48	2.97%
705 - Environmental Protection	64	1,706,329,814.03	3,878,043,915.81		4,579,000,000.00	3,945,252,400.00	67,208,484.19	1.70%
706 - Housing and Community Amenities	65	25,662,581,846.11	42,051,951,443.71		34,112,600,000.00	42,073,712,546.00	21,761,102.29	0.05%
707 - Health	66	4,509,197,750.84	4,524,589,132.50		5,850,500,000.00	4,549,819,427.00	25,230,294.50	0.55%
708 - Recreation Culture and Religion	67	-	-		201,000,000.00	27,008,000.00	27,008,000.00	100.00%
709 - Education	68	6,087,043,235.26	6,678,377,428.09		11,438,350,000.00	6,698,660,563.00	20,283,134.91	0.30%
710 - Social Protection	69	438,984,085.69	4,502,465,465.00		3,401,000,000.00	4,580,240,400.00	77,774,935.00	1.70%
<b>Total Capital Expenditure by Main Functions</b>		<b>61,693,391,345.49</b>	<b>88,801,221,882.14</b>		<b>99,463,250,000.00</b>	<b>90,793,250,000.00</b>	<b>1,992,028,117.86</b>	<b>2.19%</b>
<b>Closing Balance</b>		<b>22,816,925,482.52</b>	<b>5,472,893,903.57</b>		<b>2,401,248,000.00</b>	<b>82,233,728,000.00</b>	<b>(76,760,834,096.43)</b>	<b>-93.34%</b>
Aminu Umaru Yuguda PhD FCNA ACA								
Accountant General								
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Ministry of Finance								
Gombe State								

*[Signature]* 27/06/24



**ANNUAL REPORT 2023**  
**NOTES TO**  
**CASH FLOW STATEMENT**



GOMBE STATE GOVERNMENT				
NOTES TO CASH FLOW STATEMENT				
FOR THE YEAR ENDED 31ST DECEMBER 2023				
	Note	2023	2023	2022
		Final Budget	Actual	Actual
		N	N	N
<b>Note 1 - Statutory Allocation</b>				
Statutory Allocation from Federation Accounts		32,000,000,000.00	30,176,106,289.39	35,757,428,085.17
<b>Total</b>		<b>32,000,000,000.00</b>	<b>30,176,106,289.39</b>	<b>35,757,428,085.17</b>
This represent Statutory Allocation from FAAC				
<b>Note 2 - Share of VAT</b>				
Share of VAT		28,500,000,000.00	31,408,980,040.35	23,070,216,805.60
<b>Total</b>		<b>28,500,000,000.00</b>	<b>31,408,980,040.35</b>	<b>23,070,216,805.60</b>
This represent Share of VAT from FAAC				
<b>Note 3 - Other Statutory Transfers</b>				
20007001/11010003 Excess Crude		300,000,000.00	811,745,459.46	
20007001/11010004 Ecological Fund		700,000,000.00	855,818,852.31	1,044,237,824.38
20007001/11010005 Budget Augmentation		1,000,000,000.00	645,820,769.92	1,330,859,476.79
20007001/11010006 NNPC Refunds			187,325,183.11	
20007001/11010008 Stabilization Fund		50,000,000.00		
20007001/11010010 SURE-P			8,204,008,542.37	8,245,468,097.72
20007001/11010013 Exchange Rate Gain		7,200,000,000.00	11,026,015,166.12	392,657,140.29
20007001/11010015 Non Oil Excess Revenue		50,000,000.00	387,492,461.95	1,219,899,381.09
20007001/11010018 Share of Solid Minerals		50,000,000.00		645,820,769.92
20007001/11010019 Forex Equalization Fund			1,097,104,426.82	
20007001/11010020 Refund of Excess Bank Charges				48,303,472.06
20007001/11010023 Electronic Money Transfer Levy		1,850,000,000.00	2,491,903,117.18	192,295,537.79
20007001/11010309 Other Recurrent Receipts		11,700,000,000.00	201,541,249.27	1,420,509,690.53
20007001/11010311 Palliative on Subsidy Removal			2,000,000,000.00	
20007001/11010312 Infrastructure Fund		14,000,000,000.00	21,000,000,000.00	
<b>Total</b>		<b>36,900,000,000.00</b>	<b>48,908,775,228.51</b>	<b>14,540,051,390.57</b>
<b>Note 4 - Independent Revenue</b>				
12010000 - Taxes		6,991,749,995.00	5,480,166,762.69	4,290,535,925.53
12020000 - Licenses		153,400,000.00	117,466,712.70	64,829,005.00
12040000 - Fees		1,036,055,005.00	3,380,808,199.70	1,236,483,475.94
12050000 - Fines		31,950,000.00	13,318,160.25	49,951,691.73
12060000 - Sales		1,160,420,000.00	85,532,289.01	1,532,801,343.89
12070000 - Earnings		1,841,545,000.00	1,434,735,662.15	1,510,134,794.20
12080000 - Rent on Government Property		6,730,000.00	10,735,244.38	2,457,478.84
12090000 - Rent on Lands Other General		361,000,000.00	31,581,205.68	258,427,179.45
12100000 - Repayments General		11,500,000.00	21,945,572.32	76,735,887.23
12110000 - Investments General		10,000,000.00		
12120000 - Interest		15,000,000.00	131,081,129.73	84,186,877.53
12130000 - Re-Imbursements		6,575,000,000.00	3,508,316,179.90	3,200,489,845.03
12140000 - Miscellaneous		23,100,000.00	963,363,061.74	903,934,581.88
<b>Total</b>		<b>18,217,450,000.00</b>	<b>15,179,050,180.25</b>	<b>13,210,968,086.25</b>



<b>Note 5 - Personnel Cost</b>				
21010100 - Salaries and Wages	5A	16,065,265,945.00	15,807,794,958.61	15,583,640,710.85
21020100 - Allowances		8,041,089,555.00	7,091,722,577.84	6,244,390,501.53
<b>Total</b>		<b>24,106,355,500.00</b>	<b>22,899,517,536.43</b>	<b>21,828,031,212.38</b>
<b>Note 5A - Salaries and Wages</b>				
21010101 - Basic Salary		12,126,417,945.00	11,945,654,131.55	11,666,024,870.88
21010102 - Overtime Payments				7,011,222.09
21010103 - Consolidated Revenue Fund Charges - Salaries		3,937,228,000.00	3,862,140,827.06	3,910,604,617.88
<b>Total</b>		<b>16,063,645,945.00</b>	<b>15,807,794,958.61</b>	<b>15,583,640,710.85</b>
<b>Note 5B - Social Contributions</b>				
<b>Note 6 - Social Benefits</b>				
11035001/21020301 - Gratuity		2,374,654,000.00	2,374,653,311.13	1,407,271,123.71
11035001/21020302 - Pension		5,180,000,000.00	5,179,263,824.19	4,694,097,391.96
11035001/22010103 - Death Benefits				226,919,208.33
20007001/21020202 - 7.5% Contributory Pension Scheme				39,512,303.57
21102002/21030108 - State Contributory Health Insurance Scheme				1,166,571,500.04
66018001/21020202 - 7.5% Contributory Pension Scheme		22,000,000.00		22,638,135.89
66020001/21020202 - 7.5% Contributory Pension Scheme		25,000,000.00		32,297,849.05
66021001/22010101 - Gratuity		5,000,000.00	1,404,753.20	
66021001/22010102 - Contribution Pension		108,100,000.00	108,096,769.67	
66021001/22020202 - 7.5% Contributory Pension Scheme				65,210,077.99
66022001/22010101 - Gratuity		500,000.00		
66022001/21020202 - 7.5% Contributory Pension Scheme		2,500,000.00		
21016001/22020202 - Contribution Pension		2,000,000.00	1,186,800.91	18,400,000.00
21103001/22060108 - State Health Insurance		709,200,000.00	708,805,163.79	47,703,960.32
<b>Total</b>		<b>8,428,954,000.00</b>	<b>8,373,410,622.89</b>	<b>7,720,621,550.86</b>
<b>Note 7 - Overhead Costs:</b>				
22020100 - Transport and Travelling		1,552,311,100.00	1,337,807,384.25	1,168,546,985.02
22020200 - Utilities		2,073,068,200.00	1,901,030,129.73	1,413,056,646.54
22020300 - Material and Supplies		1,229,207,950.00	857,482,421.21	698,482,697.95
22020400 - Maintenance Services		1,028,242,200.00	585,002,827.86	492,340,785.48
22020500 - Training		518,629,350.00	187,703,468.76	172,403,884.32
22020600 - Other Services		4,702,246,600.00	4,230,821,217.90	4,990,826,383.56
22020700 - Consulting & Professional Services		1,689,702,600.00	1,523,319,898.37	1,294,064,207.34
22020800 - Fuel and Lubricants		1,412,323,400.00	1,076,519,487.20	625,781,451.76
22020900 - Financial Charges		452,890,000.00	447,015,690.25	372,354,057.96
22021000 - Miscellaneous Expenses		7,602,760,100.00	6,834,464,386.74	7,604,053,099.76
22030100 - Staff Loan and Advances		135,050,000.00	130,019,230.00	
22040100 - Local Grants and Contribution		315,700,000.00	263,970,754.75	119,139,500.00
<b>Total</b>		<b>22,712,131,500.00</b>	<b>19,375,156,897.02</b>	<b>18,951,049,699.69</b>



<b>Note 8 - CRFC - Excluding (Public Debt &amp; Social Benefits)</b>					
20007001/22060103	Contribution to Local Government Pension Board		136,750,000.00	135,806,422.44	78,609,716.07
20007001/22060104	10% of IGR to Local Government		10,000,000.00		
20007001/22060203	Stale Voucher and Liabilities (Asset Sharing)		1,000,000.00		
20007001/22060202	Domestic Loans Interest/Discount		9,231,870,000.00	9,231,861,582.47	8,817,127,354.31
<b>Total</b>			<b>9,379,620,000.00</b>	<b>9,367,668,004.91</b>	<b>8,895,737,070.38</b>
<b>Note 9 - Net Cash Flow from Investing Activities</b>					
23000000 - Capital Expenditure by Administrative Sector			4,080,309,000.00	3,178,279,980.14	1,288,573,127.08
23000000 - Capital Expenditure by Economic Sector			63,744,809,800.00	65,602,258,532.65	47,995,060,050.71
23000000 - Capital Expenditure by Law and Justice			1,539,750,000.00	934,073,653.18	75,432,500.00
23000000 - Capital Expenditure by Social Sector			21,413,381,200.00	19,086,609,716.17	12,334,325,667.70
<b>Total</b>		<b>9A</b>	<b>90,778,250,000.00</b>	<b>88,801,221,882.14</b>	<b>61,693,391,345.49</b>
<b>Note 9A - Net Cash Flow From Investment Activities</b>					
23010100 - Purchase of Fixed Assets General			7,401,420,222.00	6,962,866,272.71	4,835,372,381.32
23020100 - Construction and Provision of Fixed Assets Genera			49,618,286,208.00	48,762,978,770.47	33,984,622,344.99
23030100 - Rehabilitation and Repairs of Fixed Assets Genera			2,499,951,847.00	2,296,313,979.59	3,629,713,524.46
23040100 - Preservation of the Environment General			2,958,682,400.00	2,953,641,203.47	1,706,329,814.03
23050100 - Acquisition of Non Tangible Assets			28,308,868,323.00	27,825,421,655.90	17,537,353,280.69
<b>Total</b>		<b>9B</b>	<b>90,787,209,000.00</b>	<b>88,801,221,882.14</b>	<b>61,693,391,345.49</b>
<b>Note 9B - Analysis of Capital Expenditure by Geo Location</b>					
215100 - Gombe North Senatorial Zone			79,215,219,334.00	77,410,159,757.75	54,794,211,001.13
215200 - Gombe Central Senatorial Zone			7,988,641,042.00	7,896,229,996.23	4,104,431,418.38
215300 - Gombe South Senatorial Zone			3,589,389,624.00	3,494,832,128.16	2,794,748,925.98
<b>Total</b>		<b>9C</b>	<b>90,793,250,000.00</b>	<b>88,801,221,882.14</b>	<b>61,693,391,345.49</b>
<b>Note 9C - Cash Flow from Investing Activities by Programme</b>					
See Schedule of Capital Exp. by Programme for breakdown					
<b>Note 10 - Proceeds from Aids &amp; Grants</b>					
20001001/13010101	FG Emergency Relief Fund (ERF)		3,000,000,000.00		
20001001/13010102	SDGs Conditional Grants		50,000,000.00		
20001001/13010103	SFTAS		2,820,000,000.00	2,815,708,966.00	5,388,685,000.00
20001001/13010104	UBE		2,590,000,000.00	1,345,352,353.76	1,661,720,799.62
20001001/13010105	TET Fund		1,000,000,000.00	366,663,229.06	1,101,311.47
20001001/13010110	Strategis Suppor for Water Supply (COVID_19)		5,000,000.00		
20001001/13010111	COVID-19 Intervention			107,002,300.00	820,674,900.00
20001001/13010113.	National Livestock Transformation Plan (NLTP)		500,000,000.00		
20001001/13010114	Nigeria CAREs Project		14,500,000,000.00	10,015,578,648.00	
17003001/13010104	Better Education Service Delivery for All (BESDA)			5,944,492,739.11	3,550,449,339.55
20001001/13010202	UNICEF			119,218,982.10	38,784,598.00
20001001/13010206	United Nations Systems		200,000,000.00		
20001001/13010207	International NGO's		100,000,000.00	280,000.00	



20001001/13010213	COVID-19 Intervention			200,000,000.00
20001001/13010215	Sustainable Water Supply (W/Bank)	450,000,000.00		208,687,333.90
20001001/13010215	Health System Support Grant (GAVI)	130,000,000.00	350,000.00	
20001001/13010217	Basic Health CAREs Promotion Fund	900,000,000.00		
20001001/13020408	Partnership For Extended Water Supply Sanitation and Hygeine	5,000,000.00	885,687,130.01	
20001001/13020409	Better Education For All (BESDA)	800,000,000.00		
20001001/13020410	German-Technical Cooperation (GIZ)	200,000,000.00		
20001001/13020411	Gombe State Malaria Elimination Program	1,620,000,000.00		
20001001/13020412	USAID State2State Activity	300,000,000.00		
21003001/13010201	Grants from Bill and Melinda Gates Foundation (BMG)	50,000,000.00		
17003001/13010201	SUBEB - UNICEF Program		2,361,900.00	
2200100100/13000001	UNIDO Small Hydro Power (shp) Project	200,000,000.00		
<b>Total</b>		<b>29,420,000,000.00</b>	<b>21,602,696,248.04</b>	<b>11,870,103,282.54</b>
<b>Note 11 - Proceeds from External Loans</b>				
20001001/14030203	W/Bank Health System Development Programme		417,000,000.00	
20001001/14030207	Sustain. Urban Rural Water Supply San & Hygine (SURWASH) WB		1,426,138,679.05	
20001001/14030218	ACreSAL (W/BANK)	3,000,000,000.00	1,433,169,031.13	
20001001/14030209	Bilingual Education Programme (IDB)		45,333,568.88	
20007001/14030211	Accelerating Nutrition Results in Nigeria	1,000,000,000.00	381,247,760.54	242,359,152.51
20007001/14030125	Inclusive Basic Servcie Delivery ADB	1,000,000,000.00		
20007001/14030206	Inno Dev and Effective in the Acqui of Skills IDEAS Project	1,500,000,000.00	227,500,000.00	222,562,996.53
20007001/14030211	YESSO World Bank Assisted	5,000,000.00		
20007001/14030212	Livestock Productivity and Resilliance support project (W/Ba	1,000,000,000.00	194,100,500.84	
20007001/14030213	Ease of Doing Business - SEBER (PforR)	100,000,000.00		
20007001/14030214	Nigeria for Women Project (W/Bank)	500,000,000.00		
20007001/14030215	Rural Access to Agricultural Marketing Project (RAAMP)	2,500,000,000.00	469,050,210.00	
20007001/14030216	Covid-19 Preparedness & Response Project (CO-PREP)	10,000,000.00		
20007001/14030217	Adolescent Girls Initiative for Learning and Empowerment add	200,000,000.00		
		<b>10,815,000,000.00</b>	<b>4,593,539,750.44</b>	<b>464,922,149.04</b>
<b>Note 12 - Proceeds from Internal Loans</b>				
20007001/14030101	Commercial & Other Bank Loans	23,000,000,000.00		
20007001/14030113	SUBEB Loans		1,204,452,353.76	
20007001/14030114	National Housing Loans facility (Family Homes)			5,000,000,000.00
20007001/14030116	UBA Contract Financing Facility		14,977,395,933.54	1,065,248,050.95
20007001/14030117	FGN Bridging Finance Loan			15,035,902,285.70
20007001/14030118	Bonds	30,000,000,000.00		
20007001/14030119	CBN Differentiated Cash Reserve Requirement			15,000,000,000.00
20007001/14030120	UBA Jewel Sukuk Bond Proceed			24,351,000,000.00
<b>Total</b>		<b>53,000,000,000.00</b>	<b>16,181,848,287.30</b>	<b>60,452,150,336.65</b>
<b>Note 13 - Proceeds from Other Capital Receipts</b>				
20007001/14020201	Local Gov't Contribution to Joint Projects	5,000,000,000.00	2,380,960,028.95	1,663,584,765.15
20007001/14020203	FGN Reimbursement on Capital Project	500,000,000.00	1,524,000,000.00	
20007001/14020203	Local Gov't Contribution to Higher Education		1,367,611,236.21	1,453,052,076.79
20007001/14020204	Local Government Contribution to GoHealth Program		291,546,765.41	
<b>Total</b>		<b>5,500,000,000.00</b>	<b>5,564,118,030.57</b>	<b>3,116,636,841.94</b>





<b>Note 14 - Repayment of External Loans</b>				
Foreign Principal - Treasury Bill (Long Term)		1,665,000,000.00	1,664,899,535.56	973,737,210.60
<b>Total</b>		<b>1,665,000,000.00</b>	<b>1,664,899,535.56</b>	<b>973,737,210.60</b>
<b>Note 15 - Repayment of Internal Loans</b>				
20007001/22060201	Repayment: Domestic Loans/Discount-Short Term Loans	2,693,527,500.00	2,692,427,489.94	15,322,933,080.65
20007001/22060202	Bond Repayment	2,102,000,000.00	2,101,669,073.19	2,615,050,584.69
20007001/22060206	Repayment FGN Bailout to States	366,922,500.00	366,922,425.60	433,626,558.75
20007001/22060207	Repayment of CBN Loan	186,492,700.00	186,492,699.80	219,567,377.42
20007001/22060208	SUBEB Loan Repayment	669,420,700.00	669,420,641.89	1,489,705,937.72
20007001/22060209	GROCOL - Bond Repayment	1,284,134,500.00	1,284,134,438.56	1,037,619,701.01
20007001/22060210	Repayment of CBN Budget Support Fund	65,341,200.00	65,341,115.54	120,734,896.20
20007001/22060212	Repayment of Health Care Intervention Loan	182,211,600.00	182,211,551.22	165,083,931.95
20007001/22060215	Jewel Sukuk - Bond Repayment	2,442,899,200.00	2,442,899,111.53	1,962,624,769.80
20007001/22060216	Repayment of CBN Discounted Cash Reserve Requirement	994,569,300.00	994,569,299.67	642,500,298.03
20007001/22060217	Repayment of National Housing Loans Facility (Family Homes)	262,552,300.00	262,552,290.47	
<b>Total</b>		<b>11,260,071,500.00</b>	<b>11,248,640,137.41</b>	<b>24,009,447,136.22</b>
<b>Note 16 - BTL Receipts</b>				
20007001/22080001	Deposit		21,774.10	
20007001/22080020	WHT to FIRS / GSIRS		1,742,678,991.39	1,651,230,594.79
20007001/22080030	VAT to FIRS		3,469,920,246.01	2,435,296,237.09
20007001/22080040	Union Deductions			90,236,790.40
20007001/22080050	Loan Deduction from Salary & Other Deduction for Payroll		4,724,821,990.80	4,113,132,403.53
20007001/22080070	Returned Salary		107,529,860.50	39,790,570.81
20007001/22080080	Returned Pension		5,394,584.63	593,636.96
20007001/22080090	National Housing Fund (NHF) - Deduction		1,073,543.83	9,442,889.98
20007001/22080120	Refund of Deduction @ Source - CBN		269,917,786.74	584,821,871.27
20007001/22080130	Refund of Deduction @ Source - Bailout		539,835,573.54	1,169,643,742.67
20007001/22080140	Stamp Duty to FIRS / GSIRS		506,686,866.61	367,267,513.17
20007001/22080150	GTB Term Loan / Capital Project			10,500.00
20007001/22080160	Return of Un presented Cheque		721,215.02	
20007001/22080180	Refund of Deduction @ Source - Health Care Intervention		325,029,807.72	439,296,312.53
20007001/22080190	Vetting of Contract Fees		469,883,359.29	459,765,767.82
20007001/22080200	APC Secretariat		63,750,000.00	104,950,000.00
20007001/22080230	Refund of Deduction @ Source - Judgement Debt			11,006,426.50
20007001/22080240	Refund of Deduction @ Source - CBN Cash Reserve Requirement		2,304,329,907.36	1,344,192,445.96
20007001/22080250	Refund of Deduction @ Source - National Housing Loan [Family			4,166,666.67
20007001/22080260	Transfer From Local Govt. Joint Fund - LGJF			1,081,000,000.00
<b>Total</b>			<b>14,531,595,507.54</b>	<b>13,905,844,370.15</b>
<b>Note 17 - BTL Payments</b>				
20007001/22080010	WHT Due to FIRS / GSIRS		1,297,327,532.03	1,289,040,871.20
20007001/22080020	VAT Due to FIRS		2,307,498,626.82	1,713,123,977.56
20007001/22080040	Loans Deduction from Salary		118,938,780.91	41,436,256.55
20007001/22080070	Returned Salary		171,739,697.15	106,356,456.76



20007001/22080080	Returned Pension		61,372,167.64	12,335,954.70
20007001/22060207	Deduction @ Source CBN		269,917,786.74	539,835,573.48
20007001/22020206	Deduction @ Source Bailout		539,835,573.54	1,079,671,147.08
20007001/22080140	Stamp Duty Due to FIRS / GSIRS		359,060,675.80	227,626,396.06
20007001/22080170	Deduction @ Source Health Care Intervention		325,029,807.72	412,210,495.22
20007001/22080190	Vetting of Contract Fees		308,228,760.82	473,235,517.72
20007001/22080200	Deduction @ Source Ecological Fund Deduction		834,182,229.90	954,368,974.58
20007001/22080201	Deduction @ Source Liquidation of Judgment Debt			11,006,426.51
20007001/22080202	Deduction @ Source CBN Differentiated Cash Reserve Requireme		2,304,329,907.36	1,344,192,445.96
20007001/22080203	Deduction @ Source National Housing Loan Facility (Family H		0.01	
20007001/22080204	Deduction @ Source Refund of Paris Club Deduction		300,738,140.70	
20007001/22080205	Refund of IGR Sweep Back - Gombe State LGAs		1,390,205,657.93	
20007001/22080206	Refund of IGR Sweep Back - Amashpay Ltd [Hospitals]		23,781,685.75	
20007001/22080207	Refund of IGR Sweep Back - Drug Revolving Fund [MOH]		21,900,813.00	
20007001/22000001	Imprest		2,118,120,215.23	176,345,295.00
20007001/20000001	Motor Vehicle Advance - Gombe State		3,654,594.59	22,136,017.22
20007001/20000008	National Housing Fund (NHF)		241,866,069.17	258,452,162.38
20007001/20000009	Miscellaneous Payment		638,325,567.78	48,025,551.86
20007001/20000010	Overpayment		5,002.65	1,050.50
20007001/20000100	Transfer to Local Govt. Joint Fund - LGJF			1,161,638.00
20007000/12010001	10% Withholding Tax on Rent		35,960,483.50	15,356,730.46
20007001/12010002	5% Withholding Tax on Contracts		132,319,679.33	51,772,644.22
20007001/12010003	5% Value Added Tax (VAT)		174,911,700.42	123,099,421.61
20007001/12010004	Withholding Tax on Contracts (PLC)		713,599.89	2,246,425.15
20007001/00000005	Stamp Duty		28,561,855.24	40,236,234.66
20007001/00000006	Local Govt Pension Board Multipurpose Coops Society		5,398,287.03	4,371,456.27
20007001/00000007	Gombe Sports Comm (Ja emje Cooperative Society)		9,010,467.97	
20007001/00000008	G20 Multipurpose Cooperative Society Ltd		52,260,262.86	26,281,797.54
20007001/00000009	Amana GMC Multipurpose Cooperatives Society		87,600.00	87,600.00
20007001/00000010	Treasury Staff Multipurpose Cooperative Society		45,261,370.80	39,348,968.27
20007001/00000011	ANFEA Multipurpose Cooperative Society savings		3,397,240.68	2,181,312.67
20007001/00000012	SON & MW Multipurposecooperative Savings Scheme		19,751,786.46	6,818,261.34
20007001/00000013	BOIR Multipurpose savings		4,556,643.91	7,197,755.72
20007001/00000014	BPB Multipurpose Cooperatives Savings sheme		5,000.00	
20007001/00000015	Labour/Ashdene 500Housing Units Loan		8,533,824.63	17,510,003.36
20007001/00000016	Library Board Multipurpose Cooperative Society		1,756,334.28	1,005,333.32
20007001/00000017	GSADP Multipurpose Savings Scheme		2,010,342.52	1,282,500.00
20007001/00000018	Gombe State Medical Lab Multipurpose		24,763,354.42	27,670,011.21
20007001/00000017	GSCS Multipurpose Savings		26,392,981.94	23,478,700.00
20007001/00000020	Ministry of Education Multipurpose Savings		63,281,256.53	54,144,827.86
20007001/00000021	GSIPPC LTD		1,496,250.00	2,412,500.00
20007001/00000022	Credit Direct Ltd		913,661,280.58	563,575,865.61
20007001/00000023	ANCOPS Welfare Scheme		3,089,315.92	4,135,580.45
20007001/00000024	State Audit Multipurpose Cooperative Society		435,228.54	669,179.44
20007001/00000025	NASU SUBEB		901,736.32	4,574,473.14
20007001/00000026	GOMSDOCS Multipurpose Cooperatives Society		25,610,000.00	32,360,000.00
20007001/00000027	Nigerian Society of Physiotherapy (NSP)		633,000.00	681,000.00
20007001/00000028	Sharia Court of Appael Staff Multipurpose Coops Society		2,853,791.22	2,111,560.12
20007001/00000032	FMBN Home Renovation Loan Scheme		464,201,776.29	440,502,502.87
20007001/00000033	Treasury Women Association Gombe (TREWAG)		3,881,000.00	4,333,800.00



20007001/00000034	Gadam Community Development Association (GACDA)		1,249,400.00	1,278,500.00
20007001/00000035	Unioin Deductions Tertiary Institutions		41,118,079.33	6,339,263.82
20007001/00000036	Nigerian Medical & Dental Association		9,870,000.00	10,966,681.00
20007001/00000037	MWR Multipurpose Savings		69,741,400.00	69,690,600.00
20007001/00000039	Min For Local Govt Multipurpose		11,444,400.00	9,060,200.00
20007001/00000041	NUT Multipurpose Cooperative Savings Scheme		81,943,587.36	64,617,784.58
20007001/00000042	Radio & Television Multipurpose Savings Scheme		11,286,600.00	12,979,843.59
20007001/00000043	SAU Multipurpose Savings Scheme		4,426,987.67	4,594,455.18
20007001/00000044	TSC Multipurpose Multipurpose Cooperatives		4,823,480.58	5,495,636.95
20007001/00000046	High Court of Justice Multipurpose		4,150,833.34	2,935,139.06
20007001/00000049	JSC Multipurpose Cooperative Society			253,974.56
20007001/00000061	A.A.E.U.N . Agric & Allied		7,316,904.88	8,861,161.02
20007001/00000062	A.U.P.C.R.E		16,637,526.08	13,236,812.65
20007001/00000063	ICPAN Contribution		29,500.00	33,000.00
20007001/00000065	AMLS Association of Medical		5,334,000.00	4,233,000.00
20007001/00000066	Association of National Accountants of Nigeria (ANAN)		1,144,000.00	1,115,000.00
20007001/00000067	Association of Senior Civil Servant of Nigeria (ASCSN)		15,708,908.08	17,224,678.52
20007001/00000068	Deduction of 10% from Basic Salary		3,433,860.91	
20007001/00000069	Estate Rent Deduction		90,000.10	99,999.11
20007001/00000070	GOFCDA		124,500.00	147,800.00
20007001/00000071	Hotels & Personal S. Workers		686,748.67	726,902.00
20007001/00000072	Islamic Health Student Association		1,952,963.24	2,052,463.24
20007001/00000073	Islamic Medical Association Gombe		13,703,240.27	13,230,121.93
20007001/00000074	Judiciary Staff Union of Nigeria (JUSUN)		15,573,228.13	15,993,908.97
20007001/00000075	M.H.W.U.N. Medical Health		38,602,069.91	43,126,456.01
20007001/00000076	Magistrate Union		1,625,400.00	1,197,678.40
20007001/00000077	Medical student Levy		1,992,000.00	2,150,400.00
20007001/00000078	N.A.N.M. National Association of Nurses & Midwives		140,950,717.86	140,241,459.79
20007001/00000079	N.A.R.D National Ass of Residence Doctors		4,654,000.00	4,614,000.00
20007001/00000080	NASU (Library) Non Academic		1,246,561.48	508,679.91
20007001/00000081	NASU Non Academic		20,800,316.10	8,978,178.36
20007001/00000082	Nigerian Veterinary Medical Ass		1,540,808.90	680,000.00
20007001/00000083	N.C.S.U Nigerian Civil Service Unioin		38,622,992.74	42,328,305.88
20007001/00000084	NUCTSAS		5,013,804.64	2,451,891.43
20007001/00000085	Permaceticals Society of Nigeria [PSN]		1,623,303.00	1,790,500.00
20007001/00000086	Paliamentary Staff Association		4,069,018.58	2,790,125.71
20007001/00000087	Printing workers		1,922,328.04	2,201,585.91
20007001/00000088	RATTAWU		3,579,022.86	3,392,920.95
20007001/00000090	NLC 10% Deduction		18,263,059.60	15,307,068.09
20007001/00000091	NLC Loan		1,331,466.67	
20007001/00000092	Nigerian Union of Pensioners		38,001,783.15	33,161,259.05
20007001/00000094	Ass of Retired Permanent Secretaries		6,742,842.35	6,741,093.61
20007001/00000095	Radiographers Association Of Nigeria		2,029,424.76	1,775,949.33
20007001/00000096	SSG Office Cooperative Society		6,113,222.45	6,998,790.04
20007001/00000097	Civil Service Commission Staff Multipurpose Cooperative Soc		10,413,450.00	12,328,570.00
20007001/00000098	APC SECRETARIAT		93,645,989.60	969,372,740.05
20007001/00000099	Iman Multipurpose Cooperative Society (IMCS)		58,306,914.12	42,464,158.99
20007001/00000100	Fauwahs Services Limited		81,726,827.54	81,446,028.03
20007001/00000101	Nayinawa Enterprise Multipurpose Cooperative Limited		24,000.00	
20007001/00000102	Monthly PAYE Deduction		1,741,344,250.62	
<b>Total</b>			<b>18,337,732,468.11</b>	<b>11,901,223,419.35</b>



Note 18 - Cash and Bank Balances				
20007001/31010101	Access Bank - FAAC Account		1,284,421,261.96	135,345,274.55
20007001/31010106	Access Bank - Salary		24,165.12	24,165.12
20007001/31010107	Access Bank - Bond Project Acct		8,210,064.56	8,210,064.56
20007001/31010109	Access / Diamond - Operational Account		3,233,641.81	3,233,641.81
20007001/31010110	Access / Diamond Bank - Fertilizer		615.00	615.00
20007001/31010114	Ecobank - Operational		999,997,339.90	400,002,942.80
20007001/31010115	Fidelity Bank (FSB) - Ecological Account		34.90	34.21
20007001/31010119	GTB - FAAC Account		299,999,982.80	299,999,982.80
20007001/31010122	Jaiz Bank - Revenue Account		25,017,183.40	10,750,914.95
20007001/31010124	Keystone (PHB) Bank - Operational Account		1,346,065,047.69	1,317,673,643.23
20007001/31010125	Polaris Bank - Motor Vehicle Loan Account		156,128,168.12	137,854,895.17
20007001/31010128	UBA - TSA ACTIVE LIST ACCT		2,096,425.70	2,096,425.70
20007001/31010129	UBA - Joint Capital Project Account		46.60	46.60
20007001/31010130	UBA - TSA DORMANT LIST ACCT		86.86	86.86
20007001/31010133	Union Bank - Primary Education Intervention Account		53.75	53.75
20007001/31010136	Unity Bank - Tudun Hatsi Acct		1,055,164,481.38	
20007001/31010138	Unity Bank - FAAC Account		32.46	32.46
20007001/31010139	Zenith Bank - Higher Education Account		199,999,752.47	136.41
20007001/31010140	Zenith Bank - H/Education II		34,186.51	34,186.51
20007001/31010143	Zenith Bank NNPC Acct		1,952,921,863.68	68,922,135.18
20007001/31010144	Polaris Bank - Operation Account		1,235,062,041.77	1,335,073,391.77
20007001/31010146	Diamond Bank - Police Reform Fund Account		6,195.88	6,195.88
20007001/31010148	Jaiz Bank - Operational Account		298,869,468.76	393,775,405.33
20007001/31010149	Union Bank - ADRF Account		50,271.37	50,271.37
20007001/31010151	GTB VAT Account		2,310,903,826.43	1,636,064,780.27
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		2,105,191,556.70	1,151,973,581.32
20007001/31010160	UBA - FAAC A/C		3,748,557,381.67	2,772,288,204.43
20007001/31010161	UBA - Salary A/C		312,592,796.70	38,360,215.68
20007001/31010163	Heritage Bank - Operation Account		1,062,520,546.38	600,690,973.81
20007001/31010164	Fidelity Bank - SUBEB Account		103,709,955.78	263,710,271.78
20007001/31010165	UBA - COVID 19 Support Account		1,078,983.48	1,079,077.58
20007001/31010166	Unity Bank - Operation Account		648,423,358.03	426,322,791.76
20007001/31010167	Unity Bank - SFTAS Capital Project Account		37,904,449.19	733,555,479.20
20007001/31010168	Access Bank - COVID 19 Support Account		77,111.86	77,111.86
20007001/31010170	Union Bank - Operation Account		151,992,155.41	151,992,155.41
20007001/31010171	UBA - Gombe State Liability Account		3,803,091.61	3,803,091.61
20007001/31010172	Taj Bank - Operation Account		1,500,004,479.50	4,487.50
20007001/31010173	Keystone - SUBEB Account		297,461,203.65	105,532,603.41
20007001/31010174	UBA - Ecological Fund Account		739,210,566.90	366,744,981.72
20007001/31010176	Keystone - GME Investment Account		2,393.24	1,499,999,492.00
20007001/31010177	Access - GME Investment Account		1,218,667,651.88	662,802,754.73
20007001/31010178	FCMB - GME Investment Account		1,649,998,828.75	850,000,000.00
20007001/31010179	First Bank - GME Investment Account		909,994,717.45	1,149,997,936.00



20007001/31010181	Stanbic IBTC - Operation Account		200,000,000.00	200,000,000.00
20007001/31010182	Access - GSOAG Investment Account		219,811,674.97	399,988,385.50
20007001/31010183	Union Bank - Gombe State Treasury Account		550,002,813.44	300,002,887.44
20007001/31010184	UBA - Jewel Sukuk Bond Acct		15,501,091.91	3,939,406,345.04
20007001/31010185	Taj Bank - Housing Project Account		1,220,118,322.17	5,000,000,000.00
20007001/31010186	Sterling - GSOAG Investment Account		600,000,135.50	600,000,000.00
20007001/31010187	First Bank - GSOAG Investment Account		699,997,303.90	
20007001/31010188	Keystone - Account II - 1013047392		150,000,000.00	
20007001/31010189	Unity Bank - Operation Account 0058433375		302,063,827.54	
20007001/31010090	FBN NG-CARES Account 2041308231		2,900,905,336.83	
20007001/31010202	Call Deposit - Access Bank Plc			500,000,000.00
20007001/31010204	Call Deposit - Eco Bank Plc		82,000,000.00	82,000,000.00
20007001/31010205	Call Deposit - Unity Bank Plc		242,539,775.00	242,539,775.00
20007001/31010207	Call Deposit - Heritage Bank Plc		250,000,000.01	200,000,000.01
20007001/31010208	Call Deposit - First Bank Plc		68,918,750.00	68,918,750.00
20007001/31010211	Call Deposit - Sterling Bank Plc		500,000,000.00	
20007001/31010212	Call Deposit - Jaiz Bank Plc		200,000,000.00	200,000,000.00
20007001/31010213	Call Deposit - UBA Nig. Plc		900,000,000.00	2,400,000,000.00
11005001/31020105	Millenium Development Goals(MDG) Access Bank		29,797.84	29,797.84
11013001/31020101	Office of the S S G - Unity Bank		61.00	327.74
65001001/31020101	Ministry of Special Duties & Intergov'tal Aff. - Cash & Bank			15,000.00
23004001/31020101	Gombe Media Corporation - UBA		901,524.23	
23004001/31020101	GMC- FCMB Revenue Account		242.95	2,610.21
23004001/31020103	GMC- Unity Bank Revenue Account		2,051.90	2,246.41
15001001/31020102	Livestock Prod and Resi Suport Proj - (L-PRESS) Zenith Bank		32,068,266.07	
15001002/31020101	Cash & Bank - Gombe State Fertilizer Company		3,000,000.00	3,000,000.00
15105001/31020102	Sterling Bank - NG CARES Result Area 2		70,716,688.22	20,089,225.16
20001001/31020101	Ministry of Finance - Zenith Bank		10,158.13	6,175,579.85
3800100100/31020102	Budget Office - Stanbic IBTC Capital Poject Account		17,320,660.49	645,003.65
20007001/31020100	Office of Account General - UBN Ops Acct - 2081020000237		0.19	
20007003/31020100	ST Gombe Access Bank Operation Acct A/C NO 0694956498		152,413,160.81	251,327,026.07
20008001/31020109	UBA Revenue		774,779,323.30	3,687,743.13
20008001/31020113	Access Bank - Revenue Account		293,590,064.50	189,589,006.15
22001001/31020102	Stanbic IBTC- - NG CARES Result Ares 3		54,617,706.05	3,808,508.39
34001001/31020102	Rural Access and Agricultural Marketinf Proj (RAAMP) Keyston		8,484,780.06	
34001001/31020103	Rural Access and Agricultural Marketing Proj (RAAMP) Keyston		8,484,780.07	
3400100/31000101	Gombe State Transport Services - Unity Bank Revenue Account		246,032,295.00	246,032,295.00
52001001/31020102	Surwash - Zennith Bank IPF Account		5,614,090.51	
52001001/31020103	ACReSAL PolarisBank - Draw Down Account NO 4060015830		74,116,565.32	
52001001/31020104	ACReSAL Taj Bank - Counter Part Account NO 0002441862		536,337,345.22	
52102001/31020101	Gombe State Water Board - Zenith Bank		13.48	13.48
52102001/31020100	Gombe State Water Board Unity Bank Capital Proj Acct			3,953.48
52103001/31020100	Water & sanitation ADB Account		316,426,180.08	714,738.75
52103001/31020100	Water and Sanitation ADF Account		376,800.75	4,360,477.25
18011001/31020101	Judicial Service Commission - Unity Bank		11.25	
26001001/31020101	Ministry of Justice - Polaris Bank			8.00
13001001/31020104	Ministry of Youth - Stanbic IBTC YESSO Account		120,504,531.97	1,174,949.12
13001001/31020105	Sterling Bank AC NO 0089062916 NG CARE (SSTU) Result Area 1		42,521,741.54	2,242,263.85
13001001/31020106	Sterling Bank AC NO 0068393534 NG CARE (TGT) Result Area 1		1,969,215.01	7,898,818.70
13001001/31020107	Zennth Bank AC NO 1015693816 NG CARE (LIPW) Result Area 1		44,080,000.56	9,328,931.76



13055001/31010101	Cash Book - Comm & Social Dev.		5,665,611.46	5,665,611.46
17001001/31020103	UBA Gombe State IDEAS Draw Down Account		360,978.75	
17003001/31020104	SUBEB - Sterling Bank Matching Grant Acct		211,623,109.13	211,623,109.13
17003001/31020105	SUBEB - Zenith Bank Special Education Acct		126,350.87	21,832.37
17003001/31020107	SUBEB - Eco Bank Teachers Professional Dev Acct.		112,922,618.49	10,148,840.04
17003001/31020108	SUBEB - First Bank UNICEF Assited Funds Acct.		391,046.94	391,046.94
17003001/31020109	SUBEB - Sterling Bank 2% CPM & Quality Assurance Acct.		56,154,774.62	16,676.45
17003001/31020110	SUBEB - Fidelity Bank Matching Grant Acct			19,501,917.29
17003001/31020111	SUBEB - Keystone Bank Matching Grant Acct		2,106,961,348.12	235,300,051.26
17003001/31020112	SUBEB/BESDA - Zennith Bank Advanced Account		773,052.82	1,497,852,224.48
17003001/31020113	SUBEB/BESDA Zennith Bank Result Account		3,014,485,403.04	250,514,162.15
66002001/31020101	College of Education Billiri - Unity Bank Operational Acct.			400,808.15
66002001/31020102	College of Education Billiri - Unity Bank Revenue Acct.		10,987,661.32	3,314,196.85
66021001/31020101	Gombe State University - Cash & Bank		6,052,014.55	117,480,947.59
66018001/31020101	State Polytechnic Bajoga - FCMB Bank		735,185.65	12,399.43
66018001/31020102	State Polytechnic Bajoga - FCMB Bank Rev Acct		280,617.81	
21001001/31020102	MOH - GTB- Gombe Basic Health Care Provision Fund Acct		137,513.94	137,513.94
21001001/31020104	MOH/UBN- ANRIN Counterpart Project Account		18,100,755.43	18,100,755.43
21001001/31020105	MOH/UBN- ANRIN Draw Down SPHCDA Account		75,019,652.45	27,606,904.21
21001001/31020106	MOH/UBN- ANRIN Draw Down SPIU Account		3,310,224.75	33,711,116.73
21001001/31020107	Sterling Bank AC NO 0077050859 CoPREP Project		77,906,593.53	8,853,391.37
21016001/31020101	SHT - First Bank - Revenue Account		602,718.98	193,994.01
21016001/31020102	SHT - First Bank - Operational Account			10,914,689.75
66001001/31020101	Ministry of Higher Education - Cash and Bank			19.99
34004001/31020101	Gombe State Road Maint. Agency - Zenith Bank 1014252111		0.01	
66019001/31000102	College for Legal & Islamic Studies Nafad - Micro Fin Bank		1,272,000.00	975,360.10
66019001/31020102	College for Legal & Islamic Studies Nafada - First Bank Rev		5,865,894.42	4,993,076.70
66019001/31020102	College For Legal & Islamic Studies Nafada Union Bank Gombe			9,766.23
66019001/31020104	College for Legal & Islamic Studies Nafad-Taj Bank Capex Acc		3,568,792.63	
35002001/31020000	Taj Bank- Gombe Goes Green (3G)		10,081.59	2,668,570.70
1103500300/30100101	Gombe State Joint Project Dev Agency - UBA Capital Proj Acct		277,574,518.16	253,899,083.54
1103500300/30100002	Gombe State Joint Project Dev Agency - Keystone Ops Acct			2,131.50
2110300100/31020100	Stanbic IBTC Bank Gombe State Contr Health Care (GOHealth)			335.67
2110300100/31020102	Stanbic IBTC Bank Rev Acc Gme State Contr Hlth Care (GOHlth)		5,001,754.91	
2005300100/31020101	DMO - Cash Book - UBA Mrk Branch - Infrastructure Account		320,451,649.65	1,675,327,637.94
<b>Total</b>			<b>43,929,213,331.14</b>	<b>35,850,750,853.22</b>



**ANNUAL REPORT 2023**  
**NOTE TO STATEMENT OF ASSETS AND**  
**LIABILITIES**



**GOMBE STATE GOVERNMENT**

**NOTES TO ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER 2023**

Description		Note	2023	2022
			Actual	Actual
			N	N
<b>Note 19 - Treasuries and Banks</b>				
Central Accounts Cash Books				
			32,556,971,411.56	26,996,625,315.49
Fixed Deposits				
			2,243,458,525.01	3,693,458,525.01
MDAs Cash Book Balances				
			9,128,783,394.57	5,160,667,012.72
<b>Total</b>			<b>43,929,213,331.14</b>	<b>35,850,750,853.22</b>
<b>Note 20 - Investments</b>				
20007001/31090101	Access Bank Plc		3,535,581.00	3,535,581.00
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	8,334,767.00
20007001/31090109	Berger Paints Nigeria Plc		1,217,049.75	1,217,049.75
20007001/31090110	D. N. Mayer Plc		133,518.47	133,518.47
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	280,519.80
20007001/31090114	Foot Wears Ass. Man & Distribution Plc		7,380.00	7,380.00
20007001/31090115	Flour Mills Nigeria Plc		33,763,942.80	33,763,942.80
20007001/31090116	Fidelity/FSB Plc		3,905,087.85	3,905,087.85
20007001/31090117	FCMB (Former Fin Bank Nigeria) Plc		2,483,356.46	2,483,356.46
20007001/31090118	IPWA Nigeria Plc		7,995.00	7,995.00
20007001/31090119	Uniliver Nigeria Plc		519,274.00	519,274.00
20007001/31090120	Mobil Oil Nigeria Plc		700,416.00	700,416.00
20007001/31090121	National Salt Co. Plc		9,529,977.60	9,529,977.60
20007001/31090122	Nigeria Aviation Hand. Co. Plc		2,256,970.32	2,256,970.32
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	8,147,308.00
20007001/31090126	PZ Industries Plc		1,906,268.30	1,906,268.30
20007001/31090127	Royal Exchange Assurance		6,693,472.72	6,693,472.72
20007001/31090129	MRS Oil Nig. (Former Texaco) Plc		409,476.60	409,476.60
20007001/31090130	Total Nigeria Plc		3,684,205.70	3,684,205.70
20007001/31090131	UAC Nigeria Plc		10,268,246.00	10,268,246.00
20007001/31090132	Union Bank Plc		1,554,832.90	1,554,832.90
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	22,927,908.06
20007001/31090137	Wiggings Teapes Nig. (WTN) Plc		13,145.50	13,145.50
20007001/31090138	U. B. A. Plc		2,505,360.00	2,505,360.00





20007001/31090139	Oando Plc		45,663.02	45,663.02
20007001/31090140	Energy Master Fund		285,305.00	285,305.00
20007001/31090141	Alind Nigeria Ltd		11,572,900.00	11,572,900.00
20007001/31090142	Basic Tannery & Leather Work		676,678.00	676,678.00
20007001/31090100	Kapital Insurance Co. Ltd		136,653,693.12	136,653,693.12
20007001/31090100	Doman Long Amalgamated Co.		2,732,160.00	2,732,160.00
20007001/31090100	Lion African Insurance		1,578,139.00	1,578,139.00
20007001/31090100	Sterling Civil Engineering		2,167,898.00	2,167,898.00
20007001/31090100	Finsurance (Yankari Insurance Co.) Ltd		16,734,093.00	16,734,093.00
20007001/31090100	International Computers Nigeria		82,000.00	82,000.00
20007001/31090100	Kaduna Textile Ltd		6,624,907.00	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	92,058,841.20
20007001/31090100	Salama Steel Structure Ltd		2,436,866.00	2,436,866.00
20007001/31090100	Urban Development Bank Ltd		2,116,120.00	2,116,120.00
20007001/31090100	Grains Processing Co. Ltd		2,693,452.00	2,693,452.00
20007001/31090100	Superco (Nigerian Asbestors) Ltd		1,383,750.00	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	959,173.14
20007001/31090100	Diamond Bank		217,694.40	217,694.40
20007001/31090100	Lafarage WAPCO Plc		43,782,228.60	43,782,228.60
20007001/31090172	Afriland Properties Plc		9,025.50	9,025.50
20007001/31090173	Wapic Insurance Plc		45,430.56	45,430.56
20007001/31090174	UBA Capital Plc		714,819.60	714,819.60
<b>Total</b>			<b>838,958,846.01</b>	<b>838,958,846.01</b>
<b>Note 23 - 46010101 - Consolidated Revenue Fund</b>				
Opening Balance			13,033,825,370.70	10,768,570,277.48
Add/(Less) Net Recurrent Surplus/(Deficit)			25,422,494,056.87	2,265,255,093.22
<b>Closing Balance</b>			<b>38,456,319,427.57</b>	<b>13,033,825,370.70</b>
<b>Note 24 - 46010102 - Capital Development Fund</b>				
Opening Balance			22,816,925,482.52	4,667,097,872.80
Add/(Less) Net Capital Surplus/(Deficit)			17,344,031,578.95	18,149,827,609.72
<b>Closing Balance</b>			<b>5,472,893,903.57</b>	<b>22,816,925,482.52</b>



<b>Note 25 - Internal Loans - Principal</b>			
20007001/41030103	Access Bank Bond		2,101,669,073.19
20007001/41030110	CBN Loan - Bailout to States	4,029,292,373.21	4,215,785,073.01
20007001/41030111	FGN Loan I	8,329,831,632.04	8,696,754,057.64
20007001/41030116	FGN Budget Support Facility	21,154,798,954.44	21,220,140,069.98
20007001/41030122	Health Care Loan - UBA - Principal	1,626,938,365.72	1,809,149,916.94
20007001/41030100	3rd Bond GROCOL - Principal	3,695,114,602.28	4,979,249,040.84
20007001/41030124	SME Loan - Principal	1,281,123,128.72	1,812,963,903.91
20007001/41030128	UBA CFF - Principal	13,735,963,720.23	1,450,995,276.65
20007001/41030129	UBA Jewel Sukuk Bond	20,124,776,073.60	22,567,675,185.13
20007001/41030130	Family Homes Loans	4,737,447,709.53	5,000,000,000.00
20007001/41030131	CBN DCRR Loan	13,617,297,184.86	14,611,866,484.53
20007001/41030132	FGN Bridging Finance Facility	18,043,082,742.84	18,043,082,742.84
20007001/41030133	Keystone SUBEB Loan 2023	535,031,711.87	
20007001/41030121	Federal Mortgage Bank	707,712,500.00	707,712,500.00
<b>Total</b>		<b>111,618,410,699.34</b>	<b>107,217,043,324.66</b>
<b>Note 26 - Internal Loans - Interest</b>			
20007001/41030101	Access Bank Term Loan - Interest		51,332,291.22
20007001/41030110	CBN Loan - Bailout to State - Interest	3,050,847,119.76	3,425,911,299.95
20007001/41030111	FGN Loan I - Interest	5,829,497,515.98	6,583,859,727.57
20007001/41030119	CBN Budget Support - Interest	32,737,649,886.04	33,601,757,477.00
20007001/41030100	3rd Bond GROCOL - Interest	2,115,563,790.63	2,810,425,202.87
20007001/41030122	Health Care Loan - UBA - Interest	324,342,398.91	432,736,650.15
20007001/41030128	UBA CFF - Interest	4,594,322,899.39	50,751,104.18
20007001/41030129	UBA Jewel Sukuk Bond	7,779,033,910.23	11,098,675,707.64
20007001/41030130	Family Homes Loans	1,940,574,019.25	2,445,451,799.11
20007001/41030131	CBN DCRR Loan	6,579,788,984.45	7,788,932,291.04
20007001/41030132	FGN Bridging Finance Facility	34,692,640,470.79	34,692,640,470.79
20007001/41030133	Keystone SUBEB Loan 2023	42,225,889.86	
<b>Total</b>		<b>99,686,486,885.29</b>	<b>102,982,474,021.52</b>
<b>Note 27 - External Loans</b>			
<b>External Loan Schedule (USD)</b>			
-----			
	\$		
Comm Based Agric & Rur Dev Prj	2 641 590.59		
Inclusive Basic Service Delivery	1 232 641.35		
The Inclusive Basic Service Delivery	19 231 791.07		
Community & Social Development	3 880 867.12		
Gombe St. Nat Prog for Food Security	2 851 112.53		
Health System Fund	2 999 288.15		
HIV/AIDS - IDA World Bank	1 692 128.35		
FADAM II	4 221 103.09		
HSDP II	3 010 505.02		
Malaria Control	4 100 999.90		
National FADAMA III	3 047 087.58		
Malaria Cont Booster Add Fin	1 669 481.26		
2nd HIV/AIDS (IDA World Bank)	4 302 558.06		
	=====		
	<b>54 881 154.07</b>		
	=====		
Exchange rate is N899.39 to 1\$			



### External Loan Schedule (NAIRA)

	=N=
Comm Based Agric & Rur Dev Prj	2 375 820 160.74
Inclusive Basic Service Delivery	1 108 625 303.78
The Incl Basic Service Delivery	17 296 880 570.45
Community & Social Development	3 490 413 079.06
Gm St Nat Prog for Food Security	2 564 262 098.36
Health System Fund	2 697 529 769.23
HIV/AIDS - IDA World Bank	1 521 883 316.71
FADAM II	3 796 417 908.12
HSDP II	2 707 618 109.94
Malaria Control	3 688 398 300.06
National FADAMA III	2 740 520 098.58
Malaria Cont Booster Add Fin	1 501 514 750.43
2nd HIV/AIDS (IDA World Bank)	3 869 677 693.58
	=====
<b>Total</b>	<b>49 359 561 159.04</b>
	=====

Exchange rate is N899.39 to 1\$

### Note 28 - Outstanding Pension & Gratuities

20007001/41030118	Outstanding Pension & Gratuities 2018		2211144439
20007001/41030119	Outstanding Pension & Gratuities 2019	1435635339	1435635339
20007001/41030120	Outstanding Pension & Gratuities 2020	2309363349	2309363349
20007001/41030121	Outstanding Pension & Gratuities 2021	2048003278	2048003278
20007001/41030222	Outstanding Pension & Gratuities 2022	2329882378	2329882378
20007001/41030123	Outstanding Pension & Gratuities 2023	2342728200	
<b>Total</b>		<b>10,465,612,544.20</b>	<b>10,334,028,782.99</b>

### Note 29 - Outstanding Contractual Obligations

20007001/41030110	Outstanding Contractual Obligation	23736804361	17449417363
<b>Total</b>		<b>23,736,804,361.33</b>	<b>17,449,417,363.18</b>

### Note 30 - Liability Over Assets

<b>20008001/33010100</b>	<b>Liability Over Assets</b>	<b>294,027,916,803.19</b>	<b>251,713,898,375.89</b>
--------------------------	------------------------------	---------------------------	---------------------------

### Liability Over Assets

Opening Balance	251 713 898 375.89
Add/(Less) Net Movement:	
Internal Loan	1 105 380 238.45
Foreign Loan	34 789 667 429.49
Investment	0.00
Outstanding Pension & Grat.	131 583 761.21
Contractual Obligation	6 287 386 998.15
	=====
<b>Closing Balance</b>	<b>294 027 916 803.19</b>
	=====



**ANNUAL REPORT 2023**  
**NOTE TO STATEMENT OF CONSOLIDATED**  
**REVENUE FUND**



GENERAL HOSPITAL KUMO





**GOMBE STATE GOVERNMENT**  
**NOTES TO CONSOLIDATED REVENUE FUND**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

Notes	Actual Year		Actual Year		Original		Revised		Variance		% Variance
	2022	2023	2023	2023	Budget 2023	Budget 2023	Budget 2023	Budget 2023	2023	2023	
	N	N	N	N	N	N	N	N	N	N	
<b>Note 32 - Statutory Allocation from FAAC</b>											
Statutory Allocation from Federation Accounts	35,757,428,085.17	30,176,106,289.39	30,176,106,289.39	42,000,000,000.00	32,000,000,000.00	(1,823,893,710.61)					-5.70%
<b>Total</b>	<b>35,757,428,085.17</b>	<b>30,176,106,289.39</b>	<b>30,176,106,289.39</b>	<b>42,000,000,000.00</b>	<b>32,000,000,000.00</b>	<b>(1,823,893,710.61)</b>					<b>-5.70%</b>
This represent Statutory Allocation from Federation Accounts											
<b>Note 33 - Share of VAT from FAAC</b>											
Share of VAT	23,070,216,805.60	31,408,980,040.35	31,408,980,040.35	20,500,000,000.00	28,500,000,000.00	2,908,980,040.35					10.21%
<b>Total</b>	<b>23,070,216,805.60</b>	<b>31,408,980,040.35</b>	<b>31,408,980,040.35</b>	<b>20,500,000,000.00</b>	<b>28,500,000,000.00</b>	<b>2,908,980,040.35</b>					<b>10.21%</b>
This represent Share of VAT from FAAC											
<b>Note 34 - Other Statutory Transfers</b>											
Excess Crude		811,745,459.46	811,745,459.46	500,000,000.00	300,000,000.00	511,745,459.46					170.58%
Ecological Fund	1,044,237,824.38	855,818,852.31	855,818,852.31	700,000,000.00	700,000,000.00	155,818,852.31					22.26%
Budget Augmentation	1,330,859,476.79	645,820,769.92	645,820,769.92	5,500,000,000.00	1,000,000,000.00	(354,179,230.08)					-35.42%
NNPC Refunds		187,325,183.11	187,325,183.11	500,000,000.00	50,000,000.00	187,325,183.11					-100.00%
Stabilization Fund											
SURE-P	8,245,468,097.72	8,204,008,542.37	8,204,008,542.37	8,204,008,542.37	8,204,008,542.37						
Exchange Rate Gain	392,657,140.29	11,026,015,166.12	11,026,015,166.12	200,000,000.00	7,200,000,000.00	3,826,015,166.12					53.14%
Non Oil Excess Revenue	1,219,899,381.09	387,492,461.95	387,492,461.95	1,500,000,000.00	50,000,000.00	337,492,461.95					674.98%
Share of Solid Minerals	645,820,769.92			200,000,000.00	50,000,000.00	(50,000,000.00)					-100.00%
Forex Equalization Fund		1,097,104,426.82	1,097,104,426.82			1,097,104,426.82					
Refund of Excess Bank Charges	48,303,472.06										
Electronic Money Transfer Levy	192,295,537.79	2,491,903,117.18	2,491,903,117.18		1,850,000,000.00	641,903,117.18					34.70%
Other Recurrent Receipts	1,420,509,690.53	201,541,249.27	201,541,249.27	1,600,000,000.00	11,700,000,000.00	(11,498,458,750.73)					-98.28%
Palliative on Subsidy Removal		2,000,000,000.00	2,000,000,000.00			2,000,000,000.00					
Infrastructure Fund		21,000,000,000.00	21,000,000,000.00		14,000,000,000.00	7,000,000,000.00					50.00%
<b>Total</b>	<b>14,540,051,390.57</b>	<b>48,908,775,228.51</b>	<b>48,908,775,228.51</b>	<b>10,000,000,000.00</b>	<b>36,900,000,000.00</b>	<b>12,008,775,228.51</b>					<b>32.54%</b>
<b>Note 35: 12010000 - Direct Taxes</b>											
Gombe State House of Assembly				3,000,000.00	3,000,000.00	(3,000,000.00)					-100.00%



Board of Internal Revenue	4,290,535,925.53	5,480,166,762.69	5,035,995,000.00	6,987,749,995.00	(1,507,583,232.31)	-21.57%
Ministry of Works and Transport				1,000,000.00	(1,000,000.00)	-100.00%
<b>Total</b>	<b>4,290,535,925.53</b>	<b>5,480,166,762.69</b>	<b>5,038,995,000.00</b>	<b>6,991,749,995.00</b>	<b>(1,511,583,232.31)</b>	<b>-21.62%</b>
<b>Note 36: 12020000 - Licenses</b>						
Ministry of Agriculture	3,763,000.00	3,878,300.00	11,000,000.00	8,000,000.00	(4,121,700.00)	-51.52%
Board of Internal Revenue	60,110,505.00	105,082,912.70	467,000,000.00	117,000,000.00	(11,917,087.30)	-10.19%
Ministry of Commerce Trade and Industry		60,000.00	100,000.00	60,000.00		
Gombe State Water Board			1,000,000.00	500,000.00	(500,000.00)	-100.00%
Ministry of Women Affairs			400,000.00	400,000.00	(400,000.00)	-100.00%
Ministry of Education	815,000.00	2,445,000.00		3,500,000.00	(1,055,000.00)	-30.14%
Traditional Medicine Board		557,000.00		557,000.00		
Gombe State Urban Planning and Development Board		5,228,500.00	2,000,000.00		5,228,500.00	
Ministry of Youth Development	140,500.00	15,000.00	500,000.00	500,000.00	(485,000.00)	-97.00%
Ministry of Environment and Forest Resources			185,000,000.00	15,500,000.00	(15,500,000.00)	-100.00%
Gombe Goes Green (3G)			24,000,000.00	5,000,000.00	(5,000,000.00)	-100.00%
Ministry of Education		200,000.00		3,000,000.00	(2,800,000.00)	-93.33%
<b>Total</b>	<b>64,829,005.00</b>	<b>117,466,712.70</b>	<b>691,000,000.00</b>	<b>153,400,000.00</b>	<b>(35,933,287.30)</b>	<b>-23.42%</b>
<b>Note 37: 12040000 - Fees</b>						
Budget Monitoring and Price Intelligence Unit (Due Process)	495,676,020.86	119,831,672.01	235,000,000.00	147,000,000.00	(27,168,327.99)	-18.48%
Office of the Secretary to the State Govt			2,000,000.00	2,000,000.00	(2,000,000.00)	-100.00%
Muslim Pilgrims Welfare Board		36,410,000.00	10,000,000.00	37,410,000.00	(1,000,000.00)	-2.67%
Christian Pilgrims Welfare Board			6,000,000.00	3,000,000.00	(3,000,000.00)	-100.00%
Agency for Community and Social Development	14,000.00		100,000.00			
Ministry of Information			5,600,000.00	5,600,000.00	(5,600,000.00)	-100.00%
Office of the Auditor General (State)	241,000.00	180,000.00	2,000,000.00	2,340,000.00	(2,160,000.00)	-92.31%
Office of the Auditor General (LG)			2,000,000.00	1,500,000.00	(1,500,000.00)	-100.00%
Civil Service Commission			1,000,000.00	1,500,000.00	(1,500,000.00)	-100.00%
Ministry of Agriculture	2,560,700.00	231,500.00	1,000,000.00	5,200,000.00	(4,968,500.00)	-95.55%
Ministry of Animal Husbandry & Normadic Affairs		144,000.00	1,000,000.00	500,000.00	(500,000.00)	-100.00%
Ministry of Special Duties and Inter Govt Affrs			300,000.00	144,000.00	144,000.00	
Office of the Accountant General			300,000.00	100,000.00	(100,000.00)	-100.00%
Board of Internal Revenue	31,302,275.00	14,843,599.00	14,100,000.00	99,000,000.00	(84,156,401.00)	-85.01%
Ministry of Commerce Trade & Industry	1,731,000.00	2,914,500.00	88,000,000.00	28,600,000.00	(25,685,500.00)	-89.81%
Gombe State Property Development Company	860,000.00	2,985,000.00	2,000,000.00	4,000,000.00	(1,015,000.00)	-25.38%
Ministry of Science Technology and Innovation			1,400,000.00	7,600,000.00	(7,600,000.00)	-100.00%
Ministry of Works and Transport	45,553,635.00	14,330,700.00	3,000,000.00	1,000,000.00	13,330,700.00	1333.07%
Ministry of Water Resources Envir & Town Planning			300,000.00	985,005.00	(985,005.00)	-100.00%



Gombe State Water Board	44,000.00	665,000.00	11,000,000.00	4,500,000.00	(3,835,000.00)	-85.22%
Ministry of Housing & Urban Development	126,000.00					
Gombe State Urban Planning & Development Board	59,302,070.00	91,776,600.00		155,000,000.00	(63,223,400.00)	-40.79%
Ministry of Rural Development	537,000.00					
Ministry of Cooperatives	936,000.00	1,062,000.00			1,062,000.00	
Ministry of Lands and Survey	2,631,551.40	10,793,045.70	7,800,000.00		10,793,045.70	
Gombe Geographic Information System (GOGIS)	54,148,140.20	323,615,318.78	52,000,000.00	61,950,000.00	261,665,318.78	422.38%
Office of the Surveyor General	10,330,000.00	9,495,100.00	18,000,000.00	3,000,000.00	6,495,100.00	216.50%
Ministry of Justice	10,385,891.58	9,596,400.00	1,000,000.00	1,000,000.00	8,596,400.00	859.64%
Judicial High Court	21,088,878.00	12,540,397.00	40,500,000.00	23,500,000.00	(10,959,603.00)	-46.64%
Sharia Court of Appeal	1,628,500.00	1,004,550.00	2,000,000.00	3,500,000.00	(2,495,450.00)	-71.30%
College of Legal & Islamic Studies Nafada	9,348,000.00	11,836,687.06	28,350,000.00	11,750,000.00	86,687.06	0.74%
Ministry of Youth Development	979,000.00	395,000.00	1,400,000.00	1,450,000.00	(1,055,000.00)	-72.76%
Ministry of Women Affairs & Social Dev	461,000.00	680,000.00	650,000.00	550,000.00	130,000.00	23.64%
Ministry of Education	4,149,543.04	6,008,427.00	30,500,000.00	16,500,000.00	(10,491,573.00)	-63.59%
State Universal Basic Education			5,000,000.00	1,000,000.00	(1,000,000.00)	-100.00%
State Polytechnic Bajoga	4,925,900.00	1,474,592.50	10,720,000.00	17,920,000.00	(16,445,407.50)	-91.77%
College of Education Billiri	14,701,613.81	7,299,454.02	11,100,000.00	15,600,000.00	(8,300,545.98)	-53.21%
Teachers Service Commission	18,200.00	54,500.00		200,000.00	(145,500.00)	-72.75%
Gombe State University	176,761,463.63	734,610,237.44	623,500,000.00	323,100,000.00	411,510,237.44	127.36%
Gombe State University of Science and Technology Kumo			100,000.00	150,000.00	(150,000.00)	-100.00%
Ministry of Higher Education	369,400.00	95,000.00	17,500,000.00	5,500,000.00	(5,405,000.00)	-98.27%
Ministry of Health	3,015,000.00	9,000,970.00	4,000,000.00	12,000,000.00	(2,999,030.00)	-24.99%
School of Nursing	30,218,050.00	3,914,978.00	2,750,000.00	9,050,000.00	(5,135,022.00)	-56.74%
Traditional Medicine	218,600.00	297,800.00	550,000.00	550,000.00	(252,200.00)	-45.85%
College of Health Technology	235,135,643.42	213,911,566.00	48,500,000.00	10,500,000.00	203,411,566.00	1937.25%
Gombe State Contributory Healthcare Mgt Agency (GOHealth)		50,000.00			50,000.00	
Ministry of Environment & forest Resources	15,774,000.00	10,222,500.00	15,500,000.00		10,222,500.00	
Gombe State Environmental Protection Agency (GOSEPA)	1,410,000.00		9,500,000.00	6,500,000.00	(6,500,000.00)	-100.00%
Gombe Goes Green (3G)				500,000.00	(500,000.00)	-100.00%
Ministry of Local Government and Chieftaincy Affairs		1,728,834,905.19		1,000,000.00	1,727,834,905.19	172783.49%
<b>Total</b>	<b>1,236,483,475.94</b>	<b>3,380,808,199.70</b>	<b>1,315,170,000.00</b>	<b>1,036,055,005.00</b>	<b>2,344,753,194.70</b>	<b>226.32%</b>
<b>Note 38: 12050000 - Fines</b>						
Ministry of Special Duties		156,000.00	1,000,000.00		156,000.00	
Board of Internal Revenue	44,130,137.03	4,962,732.56	15,000,000.00	20,000,000.00	(15,037,267.44)	-75.19%
Ministry of Works and Transport	258,500.00	265,500.00		1,000,000.00	(734,500.00)	-73.45%
Ministry of Water Resources			500,000.00			
Gombe Water Board	44,130,137.03	4,962,732.56	15,000,000.00	20,000,000.00	(15,037,267.44)	-75.19%





State Urban Planning & Dev. Board	90,000.00	1,780,000.00	200,000.00	200,000.00	1,580,000.00	790.00%
Ministry of Lands & Survey	411,665.00	91,100.00			91,100.00	
High Court of Justice	2,862,550.00	5,185,048.69	16,000,000.00	7,000,000.00	(1,814,951.31)	-25.93%
Sharia Court of Appeal	9,900.00	141,600.00	3,250,000.00	1,250,000.00	(1,108,400.00)	-88.67%
Ministry of Higher Education			4,000,000.00	1,000,000.00	(1,000,000.00)	-100.00%
Ministry of Education	2,188,939.70	586,179.00		1,000,000.00	(413,821.00)	-41.38%
<b>Total</b>	<b>49,951,691.73</b>	<b>13,318,160.25</b>	<b>39,950,000.00</b>	<b>31,950,000.00</b>	<b>(18,631,839.75)</b>	<b>-58.32%</b>
Note 39: 12060000 - Sales						
-----						
Gombe State House of Assembly			2,500,000.00	2,500,000.00	(2,500,000.00)	-100.00%
Gombe State House of Assembly Service Commission			1,000,000.00	1,000,000.00	(1,000,000.00)	-100.00%
Ministry of Information			200,000.00	200,000.00	(200,000.00)	-100.00%
Establishment and Service Matters Bureau			2,000,000.00	2,000,000.00	(2,000,000.00)	-100.00%
Office of The Auditor General-LG				500,000.00	(500,000.00)	-100.00%
Civil Service Commission	4,210,700.00	4,765,700.00	14,000,000.00	12,500,000.00	(7,734,300.00)	-61.87%
Ministry of Work and Transport		5,956,000.00	23,000,000.00	12,000,000.00	(6,044,000.00)	-50.37%
Gombe State Independent Electoral Comm.			45,000,000.00	5,000,000.00	(5,000,000.00)	-100.00%
Local Government Service Commission			45,000,000.00	5,000,000.00	(5,000,000.00)	-100.00%
Ministry of Agriculture	1,411,733,397.48	1,641,000.00	1,566,000,000.00	881,610,000.00	(879,969,000.00)	-99.81%
Ministry of Finance	485,000.00		60,000,000.00	141,000,000.00	(141,000,000.00)	-100.00%
Office of the Accountant General	158,625.00	116,494.25	1,000,000.00	1,000,000.00	(883,505.75)	-88.35%
Board of Internal Revenue	67,096,561.99	24,088,595.00	29,000,000.00	40,100,000.00	(16,011,405.00)	-39.93%
Gombe State Property Development Company		2,790,000.00	20,500,000.00	9,500,000.00	(6,710,000.00)	-70.63%
Gombe State Water Board		1,291,700.00	2,500,000.00	1,000,000.00	291,700.00	29.17%
Office of the Surveyor General	42,500.00	37,500.00	1,000,000.00	500,000.00	(462,500.00)	-92.50%
Ministry of Cooperatives	2,567,500.00	1,427,900.00			1,427,900.00	
Ministry of Lands and Survey			20,000.00			
Gombe Geographic Information System (GOGIS)	17,323,068.63	25,394,481.51	11,500,000.00	10,500,000.00	14,894,481.51	141.85%
Ministry of Rural Community Development and Cooperative			4,000,000.00		120,000.00	
Judicial Service Commission	657,200.00	646,500.00	6,000,000.00	6,000,000.00	(5,353,500.00)	-89.23%
High Court of Justice	27,500.00	26,000.00	1,000,000.00	1,000,000.00	(974,000.00)	-97.40%
Sharia Court of Appeal	13,800.00	2,900.00	250,000.00	390,000.00	(387,100.00)	-99.26%
College of Legal & Islamic Studies Nafada	379,500.00	557,000.00	3,900,000.00	200,000.00	357,000.00	178.50%
Ministry of Youth Development	69,000.00	756,000.00	10,000.00	10,000.00	746,000.00	7460.00%
Ministry of Education	401,400.00	680,000.00	8,000,000.00	5,000,000.00	(4,320,000.00)	-86.40%
State Polytechnic Bajoga	259,000.00		500,000.00	800,000.00	(800,000.00)	-100.00%
College of Education Billiri		390,000.00	3,500,000.00	1,500,000.00	(1,110,000.00)	-74.00%
Teachers Service Commission	19,363,240.79	482,400.00	2,690,000.00	1,690,000.00	(1,207,600.00)	-71.46%
Gombe State University	7,217,850.00	8,477,626.25			8,477,626.25	



Gombe State University for Science and technology Kumo					20,000.00	20,000.00	(20,000.00)	-100.00%
Scholarship Board				10,000,000.00	10,000,000.00	(10,000,000.00)	-100.00%	
Ministry of Higher Education				1,200,000.00	1,700,000.00	(1,700,000.00)	-100.00%	
Ministry of Health			3,457,692.00	2,000,000.00	4,000,000.00	(542,308.00)	-13.56%	
School of Nursing				500,000.00	500,000.00	(500,000.00)	-100.00%	
College of Health Technology				5,000,000.00				
GoHealth			105,800.00		500,000.00	(394,200.00)	-78.84%	
Ministry of Enviroment and Forest Resource				500,000.00				
<b>Total</b>	<b>1,532,801,343.89</b>	<b>85,552,289.01</b>	<b>1,841,390,000.00</b>	<b>1,160,420,000.00</b>	<b>(1,074,887,710.99)</b>		<b>-92.63%</b>	
<b>Note 40: 12070000 - Earnings</b>								
Ministry of Information	997,000.00			700,000.00	700,000.00	(700,000.00)	-100.00%	
Gombe Media Corporation	61,807,528.95	23,932,485.68	29,000,000.00	34,000,000.00	(10,067,514.32)	-29.61%		
Ministry of Agriculture	1,673,000.00	8,761,200.00	12,000,000.00	6,000,000.00	2,761,200.00	46.02%		
Office of the Accountant General	25,341,458.74	53,919,304.73	110,000,000.00	45,000,000.00	8,919,304.73	19.82%		
Board of Internal Revenue	10,898,974.00	4,207,000.00	11,000,000.00	11,000,000.00	(6,793,000.00)	-61.75%		
Ministry of Commerce Trade Industry Tourism	19,440,456.66	68,474,243.55	109,000,000.00	71,500,000.00	(3,025,756.45)	-4.23%		
Ministry of Science Technology and Innovation			33,600,000.00	9,900,000.00	(9,900,000.00)	-100.00%		
Ministry of Works	763,945,552.00	715,299,170.00	144,500,000.00	806,500,000.00	(91,200,830.00)	-11.31%		
Gombe Geographical Information System (GOGIS)		42,989,150.00	4,000,000.00	37,500,000.00	5,489,150.00	14.64%		
Ministry of Water Resources			760,000.00	2,170,000.00	(2,170,000.00)	-100.00%		
Gombe State Water Board	20,662,592.00	9,500,300.00	42,000,000.00	36,000,000.00	(26,499,700.00)	-73.61%		
Ministry of Housing & Transport	302,500.00	346,500.00	1,000,000.00		346,500.00			
Gombe State Urban Planning Dev. Board	443,000.00	55,503,675.00	11,800,000.00	4,800,000.00	50,703,675.00	1056.33%		
Ministry of Rural Community Development and Cooperatives	98,000.00	112,000.00	1,000,000.00		112,000.00			
High Court of Justice	3,500.00	1,848,250.00	500,000.00	3,500,000.00	(1,651,750.00)	-47.19%		
Sharia Court od Appeal	29,700.00	110,500.00	500,000.00		110,500.00			
College of Legal and Islamic Studies Nafada		7,595,268.80		10,100,000.00	(2,504,731.20)	-24.80%		
Ministry of Youth and Sport Development			60,000.00	10,000.00	(10,000.00)	-100.00%		
Gombe State Agency For Community and Socail Development			100,000.00	100,000.00	(100,000.00)	-100.00%		
Ministry of Women Affairs	787,600.00	571,000.00	5,060,000.00	5,160,000.00	(4,589,000.00)	-88.93%		
Teachers Service Commission				500,000.00	(500,000.00)	-100.00%		
State Polytechnic Baijoga	5,583,511.56	9,898,221.14	7,900,000.00	9,770,000.00	128,221.14	1.31%		
College of Education Billiri	2,301,411.26	13,754,292.58	19,725,000.00	14,225,000.00	(470,707.42)	-3.31%		
Gombe State University	11,184,750.05	73,290,799.77	44,000,000.00	368,000,000.00	(294,709,200.23)	-80.08%		
Gombe State University for Science and Technology			60,000.00	60,000.00	(60,000.00)	-100.00%		
Sports Commission	5,270,000.00	1,689,000.00	2,000,000.00	10,000,000.00	(8,311,000.00)	-83.11%		
Ministry of Health	578,915,189.30	329,028,494.48	105,500,000.00	256,500,000.00	72,528,494.48	28.28%		
College of Nursing Gombe			300,000.00					



College of Health Technology Kaitungo						2,000,000.00	(2,000,000.00)	-100.00%
Traditional Medicine Board				218,600.00	297,800.00	550,000.00	(252,200.00)	-45.85%
Gombe State Contr HealthCare Agency (GoHealth)				4,117,006.42	9,490,000.00	64,500,000.00	(89,382,993.58)	-95.60%
Ministry of Environment and Forest Resources					9,490,000.00	7,500,000.00	9,490,000.00	
Gombe State Environmental Protection Agency (GOSEPA)					4,000,000.00	1,000,000.00	(1,000,000.00)	-100.00%
Gombe Goes Green (3G)					2,500,000.00	500,000.00	(500,000.00)	-100.00%
<b>Total</b>				<b>1,510,134,794.20</b>	<b>1,434,735,662.15</b>	<b>1,841,545,000.00</b>	<b>(406,809,337.85)</b>	<b>-22.09%</b>
<b>Note 41: 12080000 - Rent on Gov't Property</b>								
Office of the Accountant General								
Ministry of Trade				200,000.00	4,943,306.57		4,943,306.57	
Gombe State University				920,000.00	1,540,900.00	5,000,000.00	(3,459,100.00)	-69.18%
College of Education Billiri				873,812.08	902,704.08	730,000.00	172,704.08	23.66%
				463,666.76	3,348,333.73	1,000,000.00	2,348,333.73	234.83%
<b>Total</b>				<b>2,457,478.84</b>	<b>10,735,244.38</b>	<b>6,730,000.00</b>	<b>4,005,244.38</b>	<b>59.51%</b>
<b>Note 42: 12090000 - Rent on Gov't Lands</b>								
Gombe State Property Development Company					860,000.00	1,500,000.00	(640,000.00)	-42.67%
Ministry of Lands and Survey				75,111,333.22		2,500,000.00		
Gombe Geographic Information System (GOGIS)				183,315,846.23	30,721,205.68	261,500,000.00	(328,778,794.32)	-91.45%
<b>Total</b>				<b>258,427,179.45</b>	<b>31,581,205.68</b>	<b>265,500,000.00</b>	<b>(329,418,794.32)</b>	<b>-91.25%</b>
<b>Notes 43: 12100000 - Repayments</b>								
Ministry of Agriculture								
Office of the Accountant General				1,200,000.00	2,000,000.00	21,000,000.00	1,000,000.00	100.00%
Ministry of Lands				72,737,287.23	19,875,572.32	55,000,000.00	9,875,572.32	98.76%
				2,798,600.00	70,000.00	2,000,000.00	(430,000.00)	-86.00%
<b>Total</b>				<b>76,735,687.23</b>	<b>21,945,572.32</b>	<b>78,000,000.00</b>	<b>10,445,572.32</b>	<b>90.83%</b>
<b>Note 44: 12110000 - Investment Income</b>								
Office of the Accountant General								
<b>Total</b>						<b>10,000,000.00</b>	<b>(10,000,000.00)</b>	<b>-100.00%</b>
<b>Note 45: 12120000 - Interest</b>								
Office of the Accountant General								
Gombe Stat Contr HealCare Agency (GoHealth)				84,186,877.53	130,701,084.73	60,000,000.00	115,701,084.73	771.34%
<b>Total</b>				<b>84,186,877.53</b>	<b>131,081,129.73</b>	<b>60,000,000.00</b>	<b>116,081,129.73</b>	<b>773.87%</b>



<b>Note 46: 121300 - Re-Imbursement</b>								
Office of the Accountant General	2,409,603.56			1,462,357.99	20,000,000.00	75,000,000.00	(73,537,642.01)	-98.05%
Board Of Internal Revenue	3,198,080,241.47			3,506,853,821.91	8,000,000,000.00	6,500,000,000.00	(2,993,146,178.09)	-46.05%
<b>Total</b>	<b>3,200,489,845.03</b>			<b>3,508,316,179.90</b>	<b>8,020,000,000.00</b>	<b>6,575,000,000.00</b>	<b>(3,066,683,820.10)</b>	<b>-46.64%</b>
<b>Note 47: 12140000 - Miscellaneous</b>								
Ministry of Agriculture	149,947.50			756,840.48			756,840.48	
Office of the Accountant General	884,992,503.73			935,363,326.29			935,363,326.29	
High Court	2,000.00			112,021.50			112,021.50	
College of Legal and Islamic Studies Nafada	5,436,500.00			4,530,224.95	4,000,000.00	2,500,000.00	2,030,224.95	81.21%
College of Education Billiri				264,846.07		500,000.00	(235,153.93)	-47.03%
School of Health Technology				-26.88			26.88	
Gombe State University	13,353,630.65			22,335,420.82	50,000,000.00	20,000,000.00	2,335,420.82	11.68%
<b>Total</b>	<b>903,934,581.88</b>			<b>963,363,061.74</b>	<b>54,100,000.00</b>	<b>23,100,000.00</b>	<b>940,263,061.74</b>	<b>4070.40%</b>
<b>Note 48: BTL Receipts</b>								
Deposit				21,774.10			21,774.10	
WHT to FIRS / GSIRS	1,651,230,594.79			1,742,678,991.39			1,742,678,991.39	
VAT to FIRS	2,435,296,237.09			3,469,920,246.01			3,469,920,246.01	
Union Deductions	90,236,790.40							
Loan Deduction from Salary & Other Deduction for Payroll	4,113,132,403.53			4,724,821,990.80			4,724,821,990.80	
Returned Salary	39,790,570.81			107,529,860.50			107,529,860.50	
Returned Pension	593,636.96			5,394,584.63			5,394,584.63	
National Housing Fund (NHF) - Deduction	9,442,889.98			1,073,543.83			1,073,543.83	
Refund of Deduction @ Source - CBN	584,821,871.27			269,917,786.74			269,917,786.74	
Refund of Deduction @ Source - Bailout	1,169,643,742.67			539,835,573.54			539,835,573.54	
Stamp Duty to FIRS / GSIRS	367,267,513.17			506,686,866.61			506,686,866.61	
GTB Term Loan / Capital Project	10,500.00							
Return of Un presented Cheque				721,215.02			721,215.02	
Refund of Deduction @ Source - Health Care Intervention	439,296,312.53			325,029,807.72			325,029,807.72	
Vetting of Contract Fees	459,765,767.82			469,883,359.29			469,883,359.29	
APC Secretariat	104,950,000.00			63,750,000.00			63,750,000.00	
Refund of Deduction @ Source - Judgement Debt	11,006,426.50							
Refund of Deduction @ Source - CBN Cash Reserve Requirement	1,344,192,445.96			2,304,329,907.36			2,304,329,907.36	
Refund of Deduction @ Source - National Housing Loan (Family	4,166,666.67							
Transfer From Local Govt. Joint Fund - LGJF	1,081,000,000.00							
<b>Total</b>	<b>13,905,844,370.15</b>			<b>14,531,595,507.54</b>			<b>14,531,595,507.54</b>	



Note 49: 210100 - Personnel Costs									
Office of the Executive Governor	123,086,141.58	117,869,067.54	168,300,000.00	133,300,000.00	15,430,932.46				11.58%
Deputy Governor's Office	30,170,160.82	32,107,655.62	40,800,000.00	34,060,000.00	1,952,344.38				5.73%
State Emergency Management Agency (SEMA)			3,900,000.00	1,900,000.00	1,900,000.00				100.00%
Directorate of Research Documentation and ICT			185,000.00	185,000.00	185,000.00				100.00%
Office of the Secretary to the State Gov't	863,260,915.74	755,572,703.87	876,600,000.00	832,410,000.00	76,837,296.13				9.23%
Min. of Special Duties and Intergov. Affairs	90,182,641.15	86,801,588.85	93,110,000.00	87,271,000.00	469,411.15				0.54%
Gombe State Agency For the Control of Aids	6,030,507.96	6,725,083.36	7,785,000.00	8,185,000.00	1,459,916.64				17.84%
Estabs and Service Matters Bureau	374,536,767.72	408,318,560.14	421,650,000.00	459,100,100.00	50,781,539.86				11.06%
Gombe Bureau of Public Service Reform			6,100,000.00	1,300,000.00	1,300,000.00				100.00%
Gombe State Pension Bureau			10,500,000.00	10,500,000.00	10,500,000.00				100.00%
Local Government Pension Board	11,301,046.48	11,669,919.44	20,150,000.00	20,172,000.00	8,502,080.56				42.15%
Muslim Pilgrim Welfare Board	6,313,942.29	6,834,521.69	9,900,000.00	8,907,000.00	2,072,478.31				23.27%
Christian Pilgrim Welfare Board	2,638,563.60	2,853,898.40	2,720,000.00	4,820,000.00	1,966,101.60				40.79%
Ministry of Internal Security and Ethical Orientation	11,883,284.75	14,260,227.39	17,350,000.00	17,350,000.00	3,089,772.61				17.81%
Gombe State House of Assembly	342,467,385.41	405,721,297.11	582,250,000.00	444,522,500.00	38,801,202.89				8.73%
Gombe State House of Assembly Service Comm.	140,154,178.36	145,084,365.65	306,400,000.00	216,400,000.00	71,315,634.35				32.96%
Ministry of Information and Orientation	101,217,579.49	99,297,805.13	105,050,000.00	111,450,000.00	12,152,194.87				10.90%
Gombe State Media Corporation	155,478,651.85	163,721,736.22	175,600,000.00	172,490,000.00	8,768,263.78				5.08%
Gombe Printing and Publishing Company	3,689,713.92	4,064,588.90	5,500,000.00	5,500,000.00	1,435,411.10				26.10%
Office of the Head of Civil Service			720,000.00	720,000.00	720,000.00				100.00%
Service Welfare Department	348,307,440.57	402,609,579.75	578,400,000.00	441,400,000.00	38,790,420.25				8.79%
Office of the State Auditor General	159,073,455.12	171,601,520.13	167,200,000.00	171,665,000.00	63,479.87				0.04%
Civil Service Commission	71,677,237.36	70,524,679.16	73,500,000.00	78,500,000.00	7,975,320.84				10.16%
Gombe State Independent Electoral Commission	48,825,684.17	47,258,555.61	99,600,000.00	75,600,000.00	28,341,444.39				37.49%
Office of the Auditor General - Local Government	62,955,016.88	66,044,944.54	73,010,000.00	73,010,000.00	6,965,055.46				9.54%
Local Government Service Commission	39,228,300.95	39,536,414.76	52,300,000.00	43,900,000.00	4,363,585.24				9.94%
Ministry of Agriculture	457,602,609.57	464,900,622.52	593,000,000.00	554,000,000.00	89,099,377.48				16.08%
Gombe State Agric Devt Programme (GSADP)	154,283,846.58	161,387,389.84	191,200,000.00	184,700,000.00	23,312,610.16				12.62%
Gombe State Agricultural Supply Company (GOSAC)			1,600,000.00	1,600,000.00	1,600,000.00				100.00%
Ministry of Finance and Economic Development	85,049,746.45	81,772,743.23	108,300,000.00	82,156,500.00	383,756.77				0.47%
Debt Management Department			4,850,000.00	70,000.00	70,000.00				100.00%
Budget Planning and Development Partner Coordination Office	37,469,082.78	38,763,603.42	44,450,000.00	46,950,000.00	8,186,396.58				17.44%
Office of the Accountant General	306,352,676.15	296,835,452.23	694,000,000.00	297,293,000.00	457,547.77				0.15%
Board of Internal Revenue Services	82,592,335.60	79,094,728.98	108,400,000.00	79,301,000.00	206,271.02				0.26%
Ministry of Commerce Trade & Industry	68,375,414.80	69,932,540.21	81,660,000.00	80,160,000.00	10,227,459.79				12.76%
Investment & Property Development Company	65,513,708.40	68,746,781.77	97,700,000.00	79,300,000.00	10,553,218.23				13.31%
Gombe State Investment Promotion Agency		-39.94	2,500,000.00	2,500,000.00	2,500,039.94				100.00%
Gombe State Enterprise Development and Promotion Agency	13,198,781.13	13,190,485.64	15,200,000.00	15,800,000.00	2,609,514.36				16.52%



Ministry of Science Technology and Innovation	48,841,324.84	49,849,857.65	60,130,000.00	65,830,000.00	15,980,142.35	24.27%
Ministry of Energy and Mineral Resources	26,908,818.46	26,520,275.44	30,660,000.00	29,660,000.00	3,139,724.56	10.59%
Gombe State Energy and Minerals Development Agency			620,000.00	620,000.00	620,000.00	100.00%
Ministry of Works & Transport	171,349,922.76	190,367,012.08	226,200,000.00	191,620,995.00	1,253,982.92	0.65%
State Road Maintenance Agency	8,281,806.90	8,709,391.66	11,100,000.00	12,753,000.00	4,043,608.34	31.71%
Bureau of Statistics	26,107,244.03	26,048,803.68	39,000,000.00	35,000,000.00	8,951,196.32	25.57%
Ministry of Water Resources	130,867,874.27	128,822,442.80	144,400,000.00	192,244,500.00	63,422,057.20	32.99%
Gombe State Water Board	305,685,659.12	323,869,270.96	316,200,000.00	327,900,000.00	4,030,729.04	1.23%
Rural Water Supply and Sanitation Agency (RUWASSA)			2,100,000.00	2,100,000.00	2,100,000.00	100.00%
Ministry of Housing and Urban Development	135,804,038.36	141,095,728.61	163,755,000.00	147,255,005.00	1,159,276.39	0.81%
Gombe State Housing Corporation	5,860,010.97	6,243,959.66	6,720,000.00	7,520,000.00	1,276,040.34	16.97%
Gombe State Urban Planning & Development Board	53,480,390.61	55,800,944.23	64,730,000.00	62,620,000.00	6,819,055.77	10.89%
Ministry of Lands and Survey	31,942,928.94	33,390,230.65	176,950,000.00	77,450,000.00	44,059,769.35	56.89%
Office of the Surveyor General of the State	57,120,056.43	35,985,630.78	51,750,000.00	42,750,000.00	6,764,369.22	15.82%
Gombe State Geographic Information System (GOGIS)			38,900,000.00	6,400,000.00	6,400,000.00	100.00%
Judicial Service Commission	128,908,650.99	141,720,059.07	146,650,000.00	147,350,000.00	5,629,940.93	3.82%
Ministry of Justice	238,573,773.04	240,511,869.12	252,400,000.00	246,400,000.00	5,888,130.88	2.39%
College of Legal & Islamic Studies Nafada	190,567,250.01	180,442,852.51	190,800,000.00	189,800,000.00	9,357,147.49	4.93%
Judiciary - High Court of Justice	1,524,755,073.57	1,601,876,963.66	1,577,000,000.00	1,689,500,000.00	87,623,036.34	5.19%
Sharia Court of Appeal	175,444,370.00	183,208,831.32	184,480,000.00	205,480,000.00	22,271,168.68	10.84%
Ministry of Youth Empowerment & Poverty All	49,264,566.31	48,787,805.14	56,050,000.00	57,050,000.00	8,262,194.86	14.48%
Ministry of Women Affairs & Social Dev.	127,134,773.93	125,605,671.39	195,353,000.00	142,853,000.00	17,247,328.61	12.07%
Agency for Social Development Programmes			2,750,000.00	2,750,000.00	2,750,000.00	100.00%
Ministry of Education	3,499,318,167.96	4,048,038,223.06	3,448,000,000.00	4,052,000,000.00	3,961,776.94	0.10%
State Universal Basic Education Board	106,719,504.54	115,704,505.04	52,350,000.00	119,400,000.00	3,695,494.96	3.10%
Gombe State Library Board	25,976,309.10	25,800,265.12	30,500,000.00	30,800,000.00	4,999,734.88	16.23%
Adult and Non-Forma Education	79,065,074.64	82,796,498.97	95,450,000.00	99,270,000.00	16,473,501.03	16.59%
Teachers Service Commission	46,220,697.04	44,203,281.51	52,820,000.00	55,020,000.00	10,816,718.49	19.66%
State Polytechnic Bajoga	286,829,842.07	290,632,844.18	266,000,000.00	329,968,000.00	39,335,155.82	11.92%
College of Education Billiri	314,638,697.98	306,046,035.87	425,000,000.00	363,400,000.00	57,353,964.13	15.78%
Gombe State University	2,316,339,438.98	2,519,579,996.76	2,599,000,000.00	2,606,460,000.00	86,880,003.24	3.33%
Gombe State University of Science and Technology Kumo	54,404,530.32	42,664,170.77	94,700,000.00	54,700,000.00	12,035,829.23	22.00%
Scholarship Board	15,170,184.35	15,449,616.10	18,650,000.00	19,650,000.00	4,200,383.90	21.38%
Ministry of Higher Education	4,301,020.57	4,176,605.84	7,235,000.00	6,735,000.00	2,558,394.16	37.99%
Ministry of Health	3,092,749,963.43	501,758,129.25	566,635,000.00	526,265,000.00	24,506,870.75	4.66%
Primary Health Care Development Agency	22,018,789.10	29,282,663.11	37,000,000.00	36,300,000.00	7,017,336.89	19.33%
School of Nursing	110,284,150.22	114,325,002.49	162,000,000.00	142,000,000.00	27,674,997.51	19.49%
Gombe Traditional Medicine Board	470,788.68	518,456.02	2,250,000.00	2,250,000.00	1,731,543.98	76.96%
College of Health Technology Kaltungo	299,067,910.82	300,057,200.21	323,000,000.00	304,100,000.00	4,042,799.79	1.33%
Gombe State Hospital Management Board	3,064,229,663.59	5,804,332,127.54	3,545,600,000.00	5,810,030,000.00	5,697,872.46	0.10%



Gombe State Contributory Health Care Scheme (GOHealth)							713,910,000.00	5,450,500.00	5,450,500.00	100.00%
Ministry of Environment and Forest Resources	232,800,763.81		271,536,789.37		250,794,000.00		271,681,000.00	271,681,000.00	144,210.63	0.05%
Gombe State Environmental Protection Agency (GOSEPA)					5,000,000.00		200,000.00	200,000.00	200,000.00	100.00%
Sports Commission					58,200,000.00		52,400,000.00	52,400,000.00	9,205,345.25	17.57%
Gombe United	50,1105,631.86		43,194,654.75		400,000,000.00		170,000,000.00	170,000,000.00	2,654,606.31	1.56%
Fiscal Responsibility Agency	236,078,260.00		167,345,393.69		14,950,000.00		7,950,000.00	7,950,000.00	5,924,321.07	74.52%
Ministry of Local Government & Chieftancy Affairs	368,305.26		2,025,678.93		96,195,000.00		84,195,000.00	84,195,000.00	10,802,720.14	12.83%
Gombe Security Traffic & environmental Corp (G-TEC)	64,468,533.72		73,392,279.86		1,650,000.00		1,650,000.00	1,650,000.00	1,650,000.00	100.00%
<b>Total</b>	<b>21,828,031,212.38</b>		<b>22,899,517,536.43</b>		<b>23,537,747,000.00</b>		<b>24,137,656,000.00</b>	<b>24,137,656,000.00</b>	<b>1,238,138,463.57</b>	<b>5.13%</b>
<b>Note 50 - Social Benefits</b>										
Gratuity	1,407,271,123.71		2,374,653,311.13		2,000,000,000.00		2,374,654,000.00	2,374,654,000.00	688.87	0.00%
Pension	4,694,097,391.96		5,179,263,824.19		2,500,000,000.00		5,180,000,000.00	5,180,000,000.00	736,175.81	0.01%
Death Benefits	226,919,208.33									
7.5% Contributory Pension Scheme	39,512,303.57									
State Contributory Health Insurance Scheme	1,166,571,500.04									
7.5% Contributory Pension Scheme	22,638,135.89				20,000,000.00		22,000,000.00	22,000,000.00	22,000,000.00	100.00%
7.5% Contributory Pension Scheme	32,297,849.05				33,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00	100.00%
Gratuity			1,404,753.20		3,000,000.00		5,000,000.00	5,000,000.00	3,595,246.80	71.90%
Contribution Pension			108,096,769.67		90,000,000.00		108,100,000.00	108,100,000.00	3,230.33	0.00%
7.5% Contributory Pension Scheme	65,210,077.99									
Gratuity					500,000.00		500,000.00	500,000.00	500,000.00	100.00%
7.5% Contributory Pension Scheme					5,000,000.00		2,500,000.00	2,500,000.00	2,500,000.00	100.00%
Contribution Pension	18,400,000.00		1,186,800.91		20,000,000.00		2,000,000.00	2,000,000.00	813,199.09	40.66%
State Health Insurance	47,703,960.32		708,805,163.79		622,000,000.00		709,200,000.00	709,200,000.00	394,836.21	0.06%
<b>Total</b>	<b>7,720,621,550.86</b>		<b>8,373,410,622.89</b>		<b>5,293,500,000.00</b>		<b>8,428,954,000.00</b>	<b>8,428,954,000.00</b>	<b>55,543,377.11</b>	<b>0.66%</b>
<b>Note 51 - 220200 - Overhead Cost</b>										
Office of the Executive Governor	5,003,873,122.68		5,030,775,261.86		7,986,100,000.00		5,174,669,000.00	5,174,669,000.00	143,893,738.14	2.78%
Deputy Governor's Office	176,522,000.00		307,251,321.12		340,500,000.00		308,340,000.00	308,340,000.00	1,088,678.88	0.35%
Sustainable Development Goals (SDGs) Office	6,094,000.00		5,847,500.00		12,000,000.00		12,700,000.00	12,700,000.00		
State Emergency Management Agency (SEMA)	5,002,000.00		5,520,000.00		30,600,000.00		30,600,000.00	30,600,000.00		
Budget Monitoring & Price Intelligence Unit (Due Process)	6,065,001.19		21,299,188.97		27,500,000.00		28,500,000.00	28,500,000.00		
Directorate of Research Documentation and ICT					29,200,000.00		17,700,000.00	17,700,000.00		
Office of the Secretary to the State Gov't	2,537,915,577.43		3,094,655,009.04		2,408,000,000.00		3,182,300,000.00	3,182,300,000.00		
Ministry of Special Duties and Intergov. Affairs	11,275,000.00		10,912,505.05		36,500,000.00		11,575,100.00	11,575,100.00		
Fire Service	8,100,000.00		8,800,000.00		26,200,000.00		26,200,000.00	26,200,000.00		
Gombe State Agency For the Control of Aids	3,239,397.15		3,000,658.10		30,700,000.00		30,700,000.00	30,700,000.00		



Estabs and Service Matters Bureau	14,983,500.00	22,682,500.00	67,500,000.00	57,500,000.00		
Gombe Bureau of Public Service Reform	4,517,000.00	14,296,976.37	27,300,000.00	15,800,000.00		
Gombe State Pension Bureau	4,799,000.00	4,797,440.25	12,500,000.00	12,500,000.00		
Local Government Pension Board	5,999,763.50	5,996,047.88	29,500,000.00	29,478,000.00		
Muslim Pilgrim Welfare Board	354,891,103.83	977,290,029.11	761,000,000.00	1,029,993,000.00		
Christian Pilgrim Welfare Board	89,176,462.22	14,886,916.97	349,000,000.00	73,400,000.00		
Directorate of Protocol	3,590,000.00	6,498,308.05	18,000,000.00	18,000,000.00		
Ministry of Internal Security and Ethical Orientation	19,437,785.00	17,429,550.00	69,350,000.00	64,350,000.00		
Gombe State House of Assembly	1,058,999,687.44	1,124,571,084.55	2,023,000,000.00	1,262,800,000.00		
Gombe State House of Assembly Service Comm.	11,998,500.00	11,981,836.19	402,000,000.00	203,121,500.00		
Ministry of Information and Orientation	187,760,873.05	21,190,636.13	884,800,000.00	98,400,000.00		
Gombe State Media Corporation	58,427,999.68	45,880,600.92	69,300,000.00	72,410,000.00		9.46%
Gombe Printing and Publishing Company	597,500.00	623,574.10	8,350,000.00	8,350,000.00		300.36%
Office of the Head of Civil Service	44,845,000.00	38,054,000.00	177,600,000.00	113,100,000.00		6.37%
Service Welfare Department			3,850,000.00	3,850,000.00		459.74%
Office of the State Auditor General	272,861,632.69	357,520,658.78	361,100,000.00	358,140,000.00		25.31%
Civil Service Commission	12,432,000.00	16,422,500.00	56,000,000.00	32,500,000.00		2.04%
Gombe State Independent Electoral Commission	11,047,600.00	7,160,350.00	96,000,000.00	46,000,000.00		37.83%
Office of the Auditor General - Local Government	27,825,000.00	37,603,000.00	104,420,000.00	42,920,000.00		64.54%
Local Government Service Commission			13,300,000.00	9,700,000.00		358.94%
Ministry of Agriculture	16,212,000.00	22,446,531.82	193,425,000.00	125,425,000.00		1.20%
Gombe State Agric Development Programme (GSADP)	6,000,000.00	8,910,000.00	27,500,000.00	28,500,000.00		27.03%
Gombe State Agricultural Supply Company (GOSAC)			5,900,000.00	5,900,000.00		398.00%
Ministry of Finance and Economic Development	629,178,423.20	1,181,212,151.88	1,941,300,000.00	1,189,529,800.00		4.43%
Debt Management Department	345,870,000.00	20,210,560.63	346,200,000.00	21,000,000.00		278.63%
Budget Planning and Development Partner Cordination Office	209,526,671.75	169,311,245.68	162,000,000.00	259,800,000.00		4.43%
Office of the Accountant General	3,430,260,131.13	2,406,958,921.43	2,451,800,000.00	2,408,707,000.00		1.95%
Board of Internal Revenue Services	1,428,566,912.08	1,190,427,417.12	557,460,000.00	1,190,740,000.00		11.61%
Ministry of Commerce Trade & Industry	18,896,500.00	12,585,400.00	57,000,000.00	41,000,000.00		466.19%
Investment & Property Development Company		11,540,000.00	47,000,000.00	25,400,000.00		303.97%
Gombe State Investment Promotion Agency	1,799,000.00	1,713,000.00	4,900,000.00	4,900,000.00		541.42%
Gombe State Enterprise Development & Promotion			33,400,000.00	32,800,000.00		23.56%
GMS Micro Small Medium Ent. & M/F Development Agency		84,000.00		85,200.00		88082.16%
Ministry of Science Technology and Innovation	22,341,000.00	18,118,861.25	61,600,000.00	47,900,000.00		8.04%
Ministry of Energy and Mineral Resources	11,407,000.00	10,496,254.75	76,500,000.00	60,500,000.00		1.02%
Gombe State Energy and Minerals Development Agency			2,900,000.00	2,900,000.00		554.40%
Ministry of Works & Transport	25,172,070.00	14,462,513.17	41,250,000.00	16,345,000.00		237.62%
State Road Maintenance Agency	2,399,000.00	2,395,150.00	8,000,000.00	5,347,000.00		99.44%
Bureau of Statistics	4,791,000.00	4,786,800.00	168,500,000.00	68,000,000.00		14.26%
Ministry of Water Resources	11,792,000.00	13,337,945.72	51,500,000.00	75,949,500.00		135.59%





Gombe State Water Board	36,460,666.76	28,367,186.70	105,650,000.00	40,950,000.00	19,590,000.00	47.84%
Rural Water Supply and Sanitation Agency (RUWASSA)	1,199,550.50	1,198,501.07	7,500,000.00	5,000,000.00	5,900,000.00	118.00%
Ministry of Housing and Transport	16,319,072.76	12,882,600.00	50,400,000.00	12,884,000.00	8,317,648.12	64.56%
Gombe State Housing Corporation	2,397,500.00	2,397,900.00	10,200,000.00	10,000,000.00	789,439.37	7.89%
Gombe State Urban Planning & Development Board	7,203,884.55	15,982,838.40	24,900,000.00	24,010,000.00	90,488,754.32	376.88%
Ministry of Lands and Survey	14,541,000.00	8,494,330.50	42,000,000.00	31,200,000.00	2,280,093.34	7.31%
Office of the Surveyor General of the State	2,997,073.59	3,714,000.00	35,700,000.00	35,700,000.00	312,582.88	0.88%
Gombe State Geographic Information System (GOGIS)	33,356,160.00	46,912,367.61	149,550,000.00	83,550,000.00	28,414,600.00	34.01%
Judicial Service Commission	21,471,751.50	25,261,990.28	35,550,000.00	34,850,000.00	13,860,000.00	39.77%
Ministry of Justice	64,934,814.93	53,508,199.47	630,700,000.00	85,700,000.00	4,900,000.00	5.72%
College of Legal & Islamic Studies Nafada	31,208,076.75	75,477,328.10	117,150,000.00	151,950,000.00	31,087,000.00	20.46%
Judiciary - High Court of Justice	180,712,111.56	169,948,217.47	272,500,000.00	316,000,000.00	1,200.00	0.00%
Sharia Court of Appeal	74,400,175.00	87,825,789.26	123,000,000.00	138,500,000.00	29,781,138.75	21.50%
Ministry of Youth Empowerment & Poverty All	30,209,450.00	27,983,600.00	55,200,000.00	48,200,000.00	50,003,745.25	103.74%
National Youth Services Corps	18,750,000.00	6,500,000.00	47,000,000.00	36,000,000.00	2,900,000.00	8.06%
Agency for Community and Social Services			8,300,000.00	9,300,000.00	1,882,486.83	20.24%
Ministry of Women Affairs & Social Dev.	18,399,230.66	24,118,726.13	98,250,000.00	94,900,000.00	2,951,850.00	3.11%
Gombe State Agency for Social Investment Programme	951,847.91	361,518.41	17,200,000.00	17,200,000.00	63,213,200.00	367.52%
Ministry of Education	984,883,072.00	1,097,120,318.29	1,321,000,000.00	1,097,733,500.00	62,611,554.28	5.70%
State Universal Basic Education Board	33,156,000.08	16,640,816.70	74,850,000.00	70,300,000.00	12,582,813.30	17.90%
Gombe State Library Board	2,998,800.00	2,997,500.00	18,100,000.00	15,100,000.00	3,801,498.93	25.18%
Adult and Non Form Education	4,153,651.39	12,487,400.00	38,100,000.00	35,780,000.00	1,400.00	0.00%
Teachers Service Commission	15,967,713.75	7,028,000.00	25,900,000.00	24,800,000.00	7,602,100.00	30.65%
State Polytechnic Bajoga	31,147,197.94	35,260,753.04	106,300,000.00	99,800,000.00	8,027,161.60	8.04%
College of Education Billiri	56,553,891.54	39,106,602.36	272,250,000.00	200,850,000.00	22,705,669.50	11.30%
Gombe State University	539,354,183.97	755,823,139.17	705,050,000.00	881,590,000.00	31,986,000.00	3.63%
Gombe State University of Science & Technology Kumo			19,300,000.00	19,300,000.00	36,637,632.39	189.83%
Scholarship Board	2,399,000.00	2,400,000.00	33,500,000.00	22,500,000.00	9,588,009.72	42.61%
Ministry of Higher Education	27,015,064.92	30,045,971.87	58,850,000.00	57,820,000.00	32,191,800.53	55.68%
Ministry of Health	80,209,804.60	46,703,266.36	200,400,000.00	125,940,000.00	76,472,671.90	60.72%
Primary Health Care Development Agency	37,296,009.44	38,106,799.26	386,500,000.00	154,500,000.00	146,051,782.53	94.53%
School of Nursing	25,705,160.46	9,112,433.10	97,200,000.00	52,700,000.00	50,674,210.74	96.16%
Gombe Traditional Medicine Board	10,800,449.87	5,897,238.22	18,550,000.00	18,700,000.00	20,216,400.00	108.11%
School of Health Technology	219,923,692.26	190,211,298.88	226,500,000.00	231,400,000.00	29,500,000.00	12.75%
Gombe State Hospital Management Board	38,290,973.37	40,750,650.00	130,200,000.00	52,670,000.00	9,300,000.00	17.66%
Gombe State Contributory Health Care (GOHealth)	15,652,341.60	13,388,714.56	131,000,000.00	37,800,000.00	70,781,273.87	187.25%
Ministry of Environment and Forest Resources	10,956,000.00	15,587,880.00	73,900,000.00	15,770,000.00	16,838,481.59	106.78%
Gombe State Environmental Protection Agency (GOSEPA)	21,648,923.63	35,789,700.00	64,400,000.00	63,085,100.00	613,181.71	0.97%
Sports Commission	91,922,045.11	59,325,217.84	291,500,000.00	110,000,000.00	53,659,183.30	48.78%
Gombe United	7,593,000.00	4,793,430.86	70,500,000.00	20,500,000.00	12,102,500.00	59.04%



Fiscal Responsibility Agency	2,999,250.00	2,995,310.00	33,000,000.00	24,500,000.00	23,292,600.00	95.07%
Ministry of Local Govt & Chieftancy Affairs	6,000,000.00	4,000,000.00	36,500,000.00	20,500,000.00	17,772,000.00	86.69%
Gombe Security Traffic & Environmental Corp (G-TEC)	1,500,000.00		10,800,000.00	6,800,000.00	64,539,246.96	949.11%
<b>Total</b>	<b>18,951,049,699.69</b>	<b>19,375,156,897.02</b>	<b>29,226,505,000.00</b>	<b>22,709,170,500.00</b>	<b>3,334,013,602.98</b>	<b>1468.14%</b>
<b>Note 52 - Consolidated Revenue Fund</b>						
<b>Charges (Excluding Public Debt and Social Benefits)</b>						
Contribution to Local Government Pension Board	78,609,716.07	135,806,422.44	250,000,000.00	136,750,000.00	943,577.56	0.69%
10% of IGR to Local Government			360,500,000.00	10,000,000.00	10,000,000.00	100.00%
State Voucher and Liabilities (Asset Sharing)			515,000,000.00	1,000,000.00	1,000,000.00	100.00%
Domestic Loans Interest/Discount	8,817,127,354.31	9,231,861,582.47	8,000,000,000.00	9,231,870,000.00	8,417.53	0.00%
<b>Total</b>	<b>8,895,737,070.38</b>	<b>9,367,668,004.91</b>	<b>9,125,500,000.00</b>	<b>9,379,620,000.00</b>	<b>11,951,995.09</b>	<b>0.13%</b>
<b>Note 53 - BTL Payments</b>						
WHT Due to FIRS / GSIRS	1,289,040,871.20	1,297,327,532.03			(1,297,327,532.03)	
VAT Due to FIRS	1,713,123,977.56	2,307,498,626.82			(2,307,498,626.82)	
Loans Deduction from Salary	41,436,256.55	118,938,780.91			(118,938,780.91)	
Returned Salary	106,356,456.76	171,739,697.15			(171,739,697.15)	
Returned Pension	12,335,954.70	61,372,167.64			(61,372,167.64)	
Deduction @ Source CBN	539,835,573.48	269,917,786.74			(269,917,786.74)	
Deduction @ Source Bailout	1,079,671,147.08	539,835,573.54			(539,835,573.54)	
Stamp Duty Due to FIRS / GSIRS	227,626,396.06	359,060,675.80			(359,060,675.80)	
Deduction @ Source Health Care Intervention	412,210,495.22	325,029,807.72			(325,029,807.72)	
Vetting of Contract Fees	473,235,517.72	308,228,760.82			(308,228,760.82)	
Deduction @ Source Ecological Fund Deduction	954,368,974.58	834,182,229.90			(834,182,229.90)	
Deduction @ Source Liquidation of Judgment Debt	11,006,426.51					
Deduction @ Source CBN Differentiated Cash Reserve Requireme	1,344,192,445.96	2,304,329,907.36			(2,304,329,907.36)	
Deduction @ Source National Housing Loan Facility (Family H		-0.01			0.01	
Deduction @ Source Refund of Paris Club Deduction		300,738,140.70			(300,738,140.70)	
Refund of IGR Sweep Back - Gombe State LGAs		1,390,205,657.93			(1,390,205,657.93)	
Refund of IGR Sweep Back - Amashpay Ltd [Hospitals]		23,781,685.75			(23,781,685.75)	
Refund of IGR Sweep Back - Drug Revolving Fund [MOH]		21,900,813.00			(21,900,813.00)	
Imprest	176,345,295.00	2,118,120,215.23			(2,118,120,215.23)	
Motor Vehicle Advance - Gombe State	22,136,017.22	3,654,594.59			(3,654,594.59)	
National Housing Fund (NHF)	258,452,162.38	241,866,069.17			(241,866,069.17)	
Miscellaneous Payment	48,025,551.86	638,325,567.78			(638,325,567.78)	
Overpayment	1,050.50	5,002.65			(5,002.65)	
Transfer to Local Govt. Joint Fund - LGJF	1,161,638.00					



10% Withholding Tax on Rent	15,356,730.46	35,960,483.50	(35,960,483.50)
5% Withholding Tax on Contracts	51,772,644.22	132,319,679.33	(132,319,679.33)
5% Value Added Tax (VAT)	123,099,421.61	174,911,700.42	(174,911,700.42)
Withholding Tax on Contracts (PLC)	2,246,425.15	713,599.89	(713,599.89)
Stamp Duty	40,236,234.66	28,561,855.24	(28,561,855.24)
Local Govt Pension Board Multipurpose Coops Society	4,371,456.27	5,398,287.03	(5,398,287.03)
Gombe Sports Comm (Ja emje Cooperative Society)	26,281,797.54	9,010,467.97	(9,010,467.97)
G20 Multipurpose Cooperative Society Ltd	87,600.00	52,260,262.86	(52,260,262.86)
Amana GMC Multipurpose Cooperatives Society	39,348,968.27	87,600.00	(87,600.00)
Treasury Staff Multipurpose Cooperative Society	2,181,312.67	45,261,370.80	(45,261,370.80)
ANFEA Multipurpose Cooperative Society savings	6,818,261.34	3,397,240.68	(3,397,240.68)
SON & MW Multipurpose cooperative Savings Scheme	7,197,755.72	19,751,786.46	(19,751,786.46)
BOIR Multipurpose savings	17,510,003.36	4,556,643.91	(4,556,643.91)
BPB Multipurpose Cooperatives Savings scheme	1,005,333.32	5,000.00	(5,000.00)
Labour/Ashdene 500Housing Units Loan	1,282,500.00	8,533,824.63	(8,533,824.63)
Library Board Multipurpose Cooperative Society	27,670,011.21	1,756,334.28	(1,756,334.28)
GSADP Multipurpose Savings Scheme	23,478,700.00	2,010,342.52	(2,010,342.52)
Gombe State Medical Lab Multipurpose	54,144,827.86	24,763,354.42	(24,763,354.42)
GSCS Multipurpose Savings	2,412,500.00	26,392,981.94	(26,392,981.94)
Ministry of Education Multipurpose Savings	563,575,865.61	63,281,256.53	(63,281,256.53)
GSIPPC LTD	4,135,580.45	1,496,250.00	(1,496,250.00)
Credit Direct Ltd	669,179.44	913,661,280.58	(913,661,280.58)
ANCOPS Welfare Scheme	4,574,473.14	3,089,315.92	(3,089,315.92)
State Audit Multipurpose Cooperative Society	32,360,000.00	435,228.54	(435,228.54)
NASU SUBEB	681,000.00	901,736.32	(901,736.32)
GOMSDOCS Multipurpose Cooperatives Society	2,111,560.12	25,610,000.00	(25,610,000.00)
Nigerian Society of Physiotherapy (NSP)	440,502,502.87	633,000.00	(633,000.00)
Sharia Court of Appaal Staff Multipurpose Coops Society	4,333,800.00	2,853,791.22	(2,853,791.22)
FMBN Home Renovation Loan Scheme	1,278,500.00	464,201,776.29	(464,201,776.29)
Treasury Women Association Gombe (TREWAG)	6,339,263.82	3,881,000.00	(3,881,000.00)
Gadam Community Development Association (GACDA)	10,966,681.00	1,249,400.00	(1,249,400.00)
Union Deductions Tertiary institutions	69,690,600.00	41,118,079.33	(41,118,079.33)
Nigerian Medical & Dental Association	9,060,200.00	9,870,000.00	(9,870,000.00)
MWR Multipurpose Savings	64,617,784.58	69,741,400.00	(69,741,400.00)
Min For Local Govt Multipurpose	12,979,843.59	11,444,400.00	(11,444,400.00)
NUT Multipurpose Cooperative Savings Scheme	4,594,455.18	81,943,587.36	(81,943,587.36)
Radio & Television Multipurpose Savings Scheme	5,495,636.95	11,286,600.00	(11,286,600.00)
SAU Multipurpose Savings Scheme	2,935,139.06	4,426,987.67	(4,426,987.67)
TSC Multipurpose Multipurpose Cooperatives		4,823,480.58	(4,823,480.58)
High Court of Justice Multipurpose		4,150,833.34	(4,150,833.34)

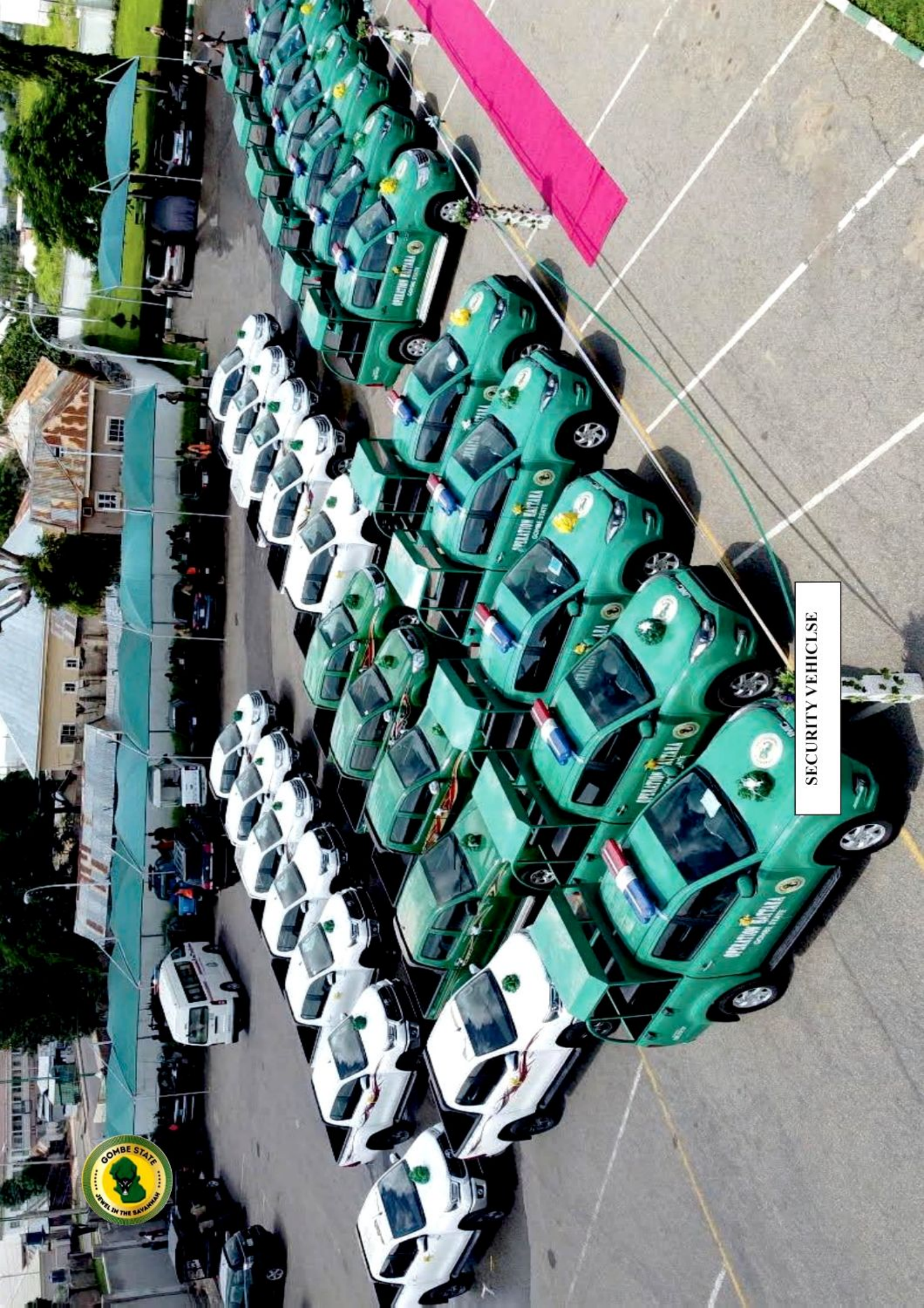


JSC Multipurpose Cooperative Society	253,974.56						
A.A.E.U.N - Agric & Allied	8,861,161.02	7,316,904.88					(7,316,904.88)
A.U.P.C.R.E	13,236,812.65	16,637,526.08					(16,637,526.08)
ICPAN Contribution	33,000.00	29,500.00					(29,500.00)
AMLS Association of Medical	4,233,000.00	5,334,000.00					(5,334,000.00)
Association of National Accountants of Nigeria (ANAN)	1,115,000.00	1,144,000.00					(1,144,000.00)
Association of Senior Civil Servants of Nigeria (ASCSN)	17,224,678.52	15,708,908.08					(15,708,908.08)
Deduction of 10% from Basic Salary		3,433,860.91					(3,433,860.91)
Estate Rent Deduction	99,999.11	90,000.10					(90,000.10)
GOFEDA	147,800.00	124,500.00					(124,500.00)
Hotels & Personal S. Workers	726,902.00	686,748.67					(686,748.67)
Islamic Health Student Association	2,052,463.24	1,952,963.24					(1,952,963.24)
Islamic Medical Association Gombe	13,230,121.93	13,703,240.27					(13,703,240.27)
Judiciary Staff Union of Nigeria (JUSUN)	15,993,908.97	15,573,228.13					(15,573,228.13)
M.H.W.U.N. Medical Health	43,126,456.01	38,602,069.91					(38,602,069.91)
Magistrate Union	1,197,678.40	1,625,400.00					(1,625,400.00)
Medical student Levy	2,150,400.00	1,992,000.00					(1,992,000.00)
N.A.N.M. National Association of Nurses & Midwives	140,241,459.79	140,950,717.86					(140,950,717.86)
N.A.R.D National Ass of Residence Doctors	4,614,000.00	4,654,000.00					(4,654,000.00)
NASU (Library) Non Academic	508,679.91	1,246,561.48					(1,246,561.48)
NASU Non Academic	8,978,178.36	20,800,316.10					(20,800,316.10)
Nigerian Veterinary Medical Ass	680,000.00	1,540,808.90					(1,540,808.90)
N.C.S.U Nigerian Civil Service Union	42,328,305.88	38,622,992.74					(38,622,992.74)
NUCTSAS	2,451,891.43	5,013,804.64					(5,013,804.64)
Permaculticals Society of Nigeria [PSN]	1,790,500.00	1,623,303.00					(1,623,303.00)
Paliamentary Staff Association	2,790,125.71	4,069,018.58					(4,069,018.58)
Printing workers	2,201,585.91	1,922,328.04					(1,922,328.04)
RATTAWU	3,392,920.95	3,579,022.86					(3,579,022.86)
NLC 10% Deduction	15,307,068.09	18,263,059.60					(18,263,059.60)
NLC Loan		1,331,466.67					(1,331,466.67)
Nigerian Union of Pensioners	33,161,259.05	38,001,783.15					(38,001,783.15)
Ass of Retired Permanent Secretaries	6,741,093.61	6,742,842.35					(6,742,842.35)
Radiographers Association Of Nigeria	1,775,949.33	2,029,424.76					(2,029,424.76)
SSG Office Cooperative Society	6,998,790.04	6,113,222.45					(6,113,222.45)
Civil Service Commission Staff Multipurpose Cooperative Soc	12,328,570.00	10,413,450.00					(10,413,450.00)
APC SECRETARIAT	969,372,740.05	93,645,989.60					(93,645,989.60)
Iman Multipurpose Cooperative Society (IMCS)	42,464,158.99	58,306,914.12					(58,306,914.12)
Fauwahs Services Limited	81,446,028.03	81,726,827.54					(81,726,827.54)
Navinawa Enterprise Multipurpose Cooperative Limited		24,000.00					(24,000.00)
Monthly PAYE Deduction		1,741,344,250.62					(1,741,344,250.62)
<b>Total</b>	<b>11,901,223,419.35</b>	<b>18,337,732,468.11</b>					<b>(18,337,732,468.11)</b>



**ANNUAL REPORT 2023**

**NOTE TO STATEMENT OF  
CAPITAL DEVELOPMENT FUND**



SECURITY VEHICLE





**GOMBE STATE GOVERNMENT**  
**NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Actual		Original Budget		Final Budget		% Variance
	Year		2023		2023		
	N	N	N	N	N	N	
<b>Note 56 - Transfer from Consolidated Revenue Fund</b>							
20007001/14030201	3,939,406,345.04	23,514,987,986.84	27,164,498,000.00	74,291,978,000.00	(50,776,990,013.16)	-68.35%	
<b>Total</b>	<b>3,939,406,345.04</b>	<b>23,514,987,986.84</b>	<b>27,164,498,000.00</b>	<b>74,291,978,000.00</b>	<b>(50,776,990,013.16)</b>	<b>-68.35%</b>	
This represent Transfer from Recurrent Budget Surplus							
<b>Note 57 - External Loans</b>							
20001001/14030203	-	-	-	-	-	-	
20001001/14030207	417,000,000.00	417,000,000.00	-	-	417,000,000.00		
20001001/14030218	1,426,138,679.05	1,426,138,679.05	-	-	1,426,138,679.05		
20001001/14030219	1,433,169,031.13	1,433,169,031.13	4,000,000,000.00	3,000,000,000.00	(1,566,830,968.87)	-52.23%	
20001001/14030209	45,333,568.88	45,333,568.88	-	-	45,333,568.88		
20007001/14030211	242,359,152.51	381,247,760.54	1,000,000,000.00	1,000,000,000.00	(618,752,239.46)	-61.88%	
20007001/14030125	-	-	1,000,000,000.00	1,000,000,000.00	(1,000,000,000.00)	-100.00%	
20007001/14030206	222,562,996.53	227,500,000.00	3,500,000,000.00	1,500,000,000.00	(1,272,500,000.00)	-84.83%	
20007001/14030211	-	-	1,000,000,000.00	5,000,000.00	(5,000,000.00)	-100.00%	
20007001/14030212	194,100,500.84	194,100,500.84	1,500,000,000.00	1,000,000,000.00	(805,899,499.16)	-80.59%	
20007001/14030213	-	-	4,000,000,000.00	100,000,000.00	(100,000,000.00)	-100.00%	
20007001/14030214	-	-	3,500,000,000.00	500,000,000.00	(500,000,000.00)	-100.00%	
20007001/14030215	469,050,210.00	469,050,210.00	3,500,000,000.00	2,500,000,000.00	(2,030,949,790.00)	-81.24%	
20007001/14030216	-	-	1,000,000,000.00	10,000,000.00	(10,000,000.00)	-100.00%	
20007001/14030217	464,922,149.04	4,593,539,750.44	3,000,000,000.00	200,000,000.00	(200,000,000.00)	-100.00%	
<b>Total</b>	<b>464,922,149.04</b>	<b>4,593,539,750.44</b>	<b>27,000,000,000.00</b>	<b>10,815,000,000.00</b>	<b>(6,221,460,249.56)</b>	<b>-57.53%</b>	
<b>Note 58 - Internal Loans</b>							
20007001/14030101	-	-	-	-	-	-	
20007001/14030112	-	-	3,000,000,000.00	23,000,000,000.00	(23,000,000,000.00)	-100.00%	
20007001/14030113	5,000,000,000.00	1,204,452,353.76	100,000,000.00	-	1,204,452,353.76		
20007001/14030114	1,065,248,050.95	14,977,395,933.54	4,000,000,000.00	-	-		
20007001/14030116	15,035,902,285.70	-	5,000,000,000.00	-	-		
20007001/14030117	-	-	-	-	-	-	







70111 - Executive and Legislative Organs	1,237,063,816.90	2,978,093,840.18	4,027,500,000.00	3,414,496,000.00	436,402,159.82	12.78%
70112 - Financial and Fiscal Affairs	248,710,500.00	42,380,890.50	648,000,000.00	239,100,000.00	196,719,109.50	82.27%
70113 - External Affairs		-		1,000,000.00	1,000,000.00	100.00%
52102001/23030121/13000003 Renovation of Office Buildings		-	30,000,000.00	1,000.00	1,000.00	100.00%
70131 - General Personnel Services		-	217,000,000.00	57,001,000.00	57,001,000.00	100.00%
38004001/23050102/13000002 State Bureau of Statistics Database		-	20,000,000.00	10,000,000.00	10,000,000.00	100.00%
38004001/23010105/13000003 Purchase of 22 nos Motor Vehicles for statistical Investigati		-	20,000,000.00	10,000,000.00	10,000,000.00	100.00%
11001002/23050101/13000002 Communication Gadgets		-	5,000,000.00	5,000,000.00	5,000,000.00	100.00%
11001002/23030121/13000003 Rehabilitation of Deputy Governor's Residence		-	100,000,000.00	20,000,000.00	20,000,000.00	100.00%
11001002/23030100/13000204 Rehabilitation of Deputy Governor's Office Complex		-	200,000,000.00	20,000,000.00	20,000,000.00	100.00%
11004001/23010105/13000001 Purchase of Motor Vehicles		-	15,000,000.00	5,000,000.00	5,000,000.00	100.00%
11004001/23010112/13000002 Purchase of Office Furniture & Equipment		-	10,000,000.00	5,000,000.00	5,000,000.00	100.00%
11004001/23010113/13000004 Procurement of Laptops and other Accessories		-	5,000,000.00	5,000,000.00	5,000,000.00	100.00%
11013001/23010123/13000008 Purchase of New/Modern Fire Fighting Trucks		-	5,000,000.00	5,000,000.00	5,000,000.00	100.00%
11013001/23010123/13000009 Procurement of Fire Fighting Equipment		-	5,000,000.00	5,000,000.00	5,000,000.00	100.00%
11013001/23010123/13000010 Fire Hydrants		-	5,000,000.00	5,000,000.00	5,000,000.00	100.00%
11013001/23010123/13000011 Construction of Fire Fighting Sration at Bajoga Kumo and K		-	5,000,000.00	5,000,000.00	5,000,000.00	100.00%
11013001/23010123/13000012 Creation of Data Bank		-	5,000,000.00	5,000,000.00	5,000,000.00	100.00%
65001001/23010123/13000004 Construction of Fire Fighting Stations at Bajoga Kumo Kalt		-	30,000,000.00	-	-	
11006001/23010112/13000001 Purchase of Office Furniture & Equipment		-	20,000,000.00	5,000,000.00	5,000,000.00	100.00%
11006001/23010113/13000002 Purchase of Office Equipment/ICT		-	25,000,000.00	5,000,000.00	5,000,000.00	100.00%
11006001/23020121/13000003 Renovation of Office Building		-	5,000,000.00	5,000,000.00	5,000,000.00	100.00%
11038002/23030100/23030121 Renovation Of Office Complex		-	10,000,000.00	5,000,000.00	5,000,000.00	100.00%
1103500300/23010103/06000005 Infrastructure Donor Scheme (State Wide)		-	265,000,000.00	1,000.00	1,000.00	100.00%
1103500300/23010102/13000001 Provision of 3 Four Wheel Truck Van for Monitoring and Super		-	1,000.00	1,000.00	1,000.00	100.00%
1103500300/23010102/13000002 Drilling of 500 MTRS Solar Borehole in Dukku LGA		-	1,000.00	1,000.00	1,000.00	100.00%
1103500300/23030101/13000003 Renovation and Expansion of Emirs and Chiefs Palaces across		-	1,000.00	1,000.00	1,000.00	100.00%
1103500300/23010119/13000004 Provision of 100 each Solar Street Light Across 11 LGAs Head		-	1,000.00	1,000.00	1,000.00	100.00%
1103500300/23030101/13000005 Renovation and Expansion of Emirs and Chiefs Palaces across		-	1,000.00	1,000.00	1,000.00	100.00%
1103500300/23050102/13000006 Installation of Budget Software in 11 LGAs		-	1,000.00	1,000.00	1,000.00	100.00%
12004001/23010136/13000108 Purchase of Electrical/Electronic Equipment		-	10,000,000.00	10,000.00	10,000.00	100.00%
23001001/23030111/00000131 External Works and Services		-	30,000,000.00	5,000,000.00	5,000,000.00	100.00%
23001001/23050100/00000132 Completion of NUJ Press Centre		-	7,000,000.00	7,000,000.00	7,000,000.00	100.00%
23001001/23020119/02000004 Community viewing Centre		-	5,000,000.00	5,000,000.00	5,000,000.00	100.00%
23001001/23020124-23020107 Construction of Cultural Theatre Meseum and Artist Camp		-	250,000,000.00	10,000,000.00	10,000,000.00	100.00%
23001001/23020124/02000008 Construction of Tourism Sites at Pandi Takki and Sultan At		-	40,000,000.00	5,000,000.00	5,000,000.00	100.00%
23001001/23020100/23020124 Tula Holiday Resort		-	2,000,000.00	2,000,000.00	2,000,000.00	100.00%
23001001/23020100/23020124 Completion of Kaltungo Meseum		-	20,000,000.00	5,000,000.00	5,000,000.00	100.00%
23001001/23020100/23020127 Construction of 50KWA A. M Radio Station		-	50,000,000.00	10,000,000.00	10,000,000.00	100.00%
40001001/23030121/00000102 Expansion /Renovation of Office Building		-	5,000,000.00	5,000,000.00	5,000,000.00	100.00%



20007001/23050108/13000107	Gombe State Personell Management Information System	1,250,000.00	-	150,000,000.00	44,500,000.00	44,500,000.00	44,500,000.00	100.00%
22001001/23030124/12000008	Upgrading and Fencing of Major Markets in the 11 LGAs of the		-	100,000,000.00	10,000.00	10,000.00	10,000.00	100.00%
34001001/23030122/00000105	Construction of Account Section and Workshops at Deputy Gove		-		10,000.00	10,000.00	10,000.00	100.00%
34001001/23030121/00000109	Renovation/Upgrade of International Conference Centre		-		10,000.00	10,000.00	10,000.00	100.00%
34001001/23020102/00000125	Construction of Affordable Family Homes		-		44,555,000.00	44,555,000.00	44,555,000.00	100.00%
34001001/23030100/13000002	Renovation of Office Building		-	20,000,000.00	10,000.00	10,000.00	10,000.00	100.00%
34004001/23020118/13000001	Construction/ Conversion Of Existing Structures		-	45,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00	100.00%
52001001/23020105/00000124	Portable Water in Rural Areas via Boreholes		-		10,000.00	10,000.00	10,000.00	100.00%
26051001/23010112/13000022	Purchase of Office Furniture		-	10,000,000.00	1,000.00	1,000.00	1,000.00	100.00%
26053001/23010119/13000105	Purchase and Installation of Sets Generators for Khadis Qtrs		-	25,000,000.00	1,000.00	1,000.00	1,000.00	100.00%
14001001/23020618/02000002	Support for the Vulnerable		-	20,000,000.00	1,000.00	1,000.00	1,000.00	100.00%
14001001/23050101/07000005	Women Empowerment		-	500,000,000.00	1,000.00	1,000.00	1,000.00	100.00%
14001001/23020101/08000005	Purchase of Equipment for Remand Home/ Inmates to Acquire Sk		-	20,000,000.00	1,000.00	1,000.00	1,000.00	100.00%
14001001/23020100/13000012	Renovation of Ministry of Women affairs and Hajjya Amina Inu		-	30,000,000.00	1,000.00	1,000.00	1,000.00	100.00%
14001001/23050101/13000013	Women Peace and Security		-	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	100.00%
14001001/23020101/13000014	Purchase of Working Materials for Rehabilitation Centres		-	20,000,000.00	-	-	-	
14001001/23020101/13000015	Renovation of Existing Rehabilitation Center Gombe and Billi		-	20,000,000.00	1,000.00	1,000.00	1,000.00	100.00%
3500200100/23000000/00000102	Construction of Waste to Energy Generation Plant		-	50,000,000.00	1,000.00	1,000.00	1,000.00	100.00%
3500200100/23020101/00000103	Renovation of Office Building		-	10,000,000.00	1,000.00	1,000.00	1,000.00	100.00%
51001001/23030101/13000006	Upgrading of Emirs Palace		-	10,000,000.00	1,000.00	1,000.00	1,000.00	100.00%
51001001/23010105/13000007	Purchase of Vehicles		-	4,000,000.00	1,000.00	1,000.00	1,000.00	100.00%
51001001/23010102/13000008	Purchase of ICT Equipment For LGAs Budget Office		-	4,000,000.00	1,000.00	1,000.00	1,000.00	100.00%
51001001/23010112/13000010	Renovation/Furnishing of Head Quarters		-	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	100.00%
51001001/23030128/03000011	Upgrading of Graveyards	3,082,592.06	-	100,000,000.00	1,000.00	1,000.00	1,000.00	100.00%
66019001/23020102/13000015	Construction of Male and Female Hostel		-	150,000,000.00	1,000.00	1,000.00	1,000.00	100.00%
66019001/23020101/13000017	Construction of Central Store		-	15,000,000.00	1,000.00	1,000.00	1,000.00	100.00%
66019001/23020111/13000018	Construction of New Library.		21,228,803.30	15,000,000.00	21,300,000.00	21,300,000.00	71,196.70	0.33%
66019001/23020107/13000020	Construction of Language Laboratory For Mass Communication		-	15,000,000.00	1,000.00	1,000.00	1,000.00	100.00%
23001001/23020118/00000129	Construction of Cultural Theatre		-	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	100.00%
13001001/23020118/00000123	Updrading of Existing Skills Centres		-	30,000,000.00	10,000.00	10,000.00	10,000.00	100.00%
16018001/23050101/13000009	Intelligence Management and Monitoring	127,965,000.00	238,312,361.53	100,000,000.00	239,400,000.00	239,400,000.00	1,087,638.47	0.45%
16018001/23050101/13000010	Hunters and Vigilancies [Security ]		-	50,000,000.00	600,000.00	600,000.00	600,000.00	100.00%
23001001/23020119/11000001	Establishment of Film Unit in Gombe		-	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	100.00%
23001001/23010136/11000002	Establishment of Technical Workshop		-	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	100.00%
23001001/23020118/11000003	Purchase of Video Public Address System		-	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	100.00%
23001001/23050101/11000011	Establishment of New Digital Studio.		-	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	100.00%
38004001/23050102/13000005	Development and Hosting Of Bureau of Statistics Website		-	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	100.00%
52102001/23020105/10000020	Construction of Gombe Township water SUP Augmentation schem		-		10,000.00	10,000.00	10,000.00	100.00%
52102001/23020105/10000021	Construction Of Water supply at Gombe state uni of science K		-		10,000.00	10,000.00	10,000.00	100.00%
66001001/23020107/05000019	State Polytechnic Bajoga		195,003,320.97		195,003,400.00	195,003,400.00	79.03	0.00%



16018001/23010104/130000001	Purchase of Motor Cycles		-	20,000,000.00	4,000,000.00	4,000,000.00	100.00%
16018001/23010106/130000003	Purchase of Cinema Van		-	10,000,000.00	5,000,000.00	5,000,000.00	100.00%
16018001/23010119/130000004	Purchase of Generator		-	5,000,000.00	5,000,000.00	5,000,000.00	100.00%
16018001/23010136/130000005	Purchase of Assorted Communication / Security Gadgets [CCT	29,407,000.00	-	200,000,000.00	-	-	100.00%
16018001/23010113/130000006	Graphic Machines		-	20,000,000.00	5,000,000.00	5,000,000.00	100.00%
16018001/23020118/130000007	Construction of Three Rehabilitation Centres in Senatorial		-	50,000,000.00	5,000,000.00	5,000,000.00	100.00%
16018001/23020101/130000008	Construction of Eleven [11] Local Government Areas Office		-	100,000,000.00	10,000,000.00	10,000,000.00	100.00%
14001001/23010133/130000007	Purchase of Working Materials		-	1,000.00	1,000.00	1,000.00	100.00%
<b>Total</b>		<b>1,647,478,908.96</b>	<b>3,475,019,216.48</b>	<b>8,009,000,000.00</b>	<b>4,519,579,400.00</b>	<b>1,044,551,183.52</b>	<b>23.11%</b>
<b>Note 61 - 702 - Defense</b>							
<b>Note 62 - 703 - Public Order and Safety</b>							
<b>Note 63 - 704 - Economic Affairs</b>							
70320 - Fire Protection Services			-	30,000,000.00	10,000.00	10,000.00	100.00%
70330 - Law Courts	72,562,500.00		596,471,264.03	1,514,000,000.00	597,578,264.00	1,106,999.97	0.19%
70350 - Research and Development Public Order and Safety			-	50,000,000.00	1,000.00	1,000.00	100.00%
<b>Total</b>	<b>72,562,500.00</b>	<b>72,562,500.00</b>	<b>596,471,264.03</b>	<b>1,594,000,000.00</b>	<b>597,589,264.00</b>	<b>1,117,999.97</b>	<b>0.19%</b>
<b>Note 63 - 704 - Economic Affairs</b>							
70411 - General Economic and Commercial Affairs	18,357,006,369.14		12,646,379,088.10	22,837,800,000.00	12,979,895,000.00	333,515,911.90	2.57%
70412 - General Labour Affairs			262,239,392.15	15,000,000.00	262,240,000.00	607.85	0.00%
70421 - Agriculture	3,143,728,774.84		8,551,263,695.20	3,060,000,000.00	8,560,320,000.00	9,056,304.80	0.11%
70435 - Electricity			1,529,499,167.07	80,000,000.00	1,545,281,000.00	15,781,832.93	1.02%
70441 - Mining of Mineral Resources Other Than Mineral Fuels			-	31,400,000.00	21,400,000.00	21,400,000.00	100.00%
70442 - Manufacturing			-	100,000.00	100,000.00	100,000.00	100.00%
70443 - Construction			-	20,000,000.00	30,000.00	30,000.00	100.00%
70451 - Road Transport			-	130,000,000.00	20,030,000.00	20,030,000.00	100.00%
70452 - Water Transport			1,500,000.00	58,000,000.00	1,501,000.00	1,000.00	0.07%
70460 - Communication	7,048,000.00		103,422,674.00	370,000,000.00	183,500,000.00	80,077,326.00	43.64%
70472 - Hotels and Restaurants			-	15,000,000.00	10,000.00	10,000.00	100.00%
70473 - Tourism			-	180,000,000.00	10,030,000.00	10,030,000.00	100.00%
70474 - Multipurpose Development Projects			-	3,430,000,000.00	202,010,000.00	202,010,000.00	100.00%
70481 - R & D Gen Economic Commercial and Labour Affairs			-	15,000,000.00	20,000.00	20,000.00	100.00%
70482 - R & D Agriculture Forestry Fishing and Hunting			-	500,000.00	10,000.00	10,000.00	100.00%
70484 - R & D Mining Manufacturing and Construction	58,680,060.62		-	10,000,000.00	20,000.00	20,000.00	100.00%
70487 - R & D Other Industries	2,750,000.00		-	25,000,000.00	15,000,000.00	15,000,000.00	100.00%
<b>Total</b>	<b>21,569,213,204.60</b>	<b>21,569,213,204.60</b>	<b>23,094,304,016.52</b>	<b>30,277,800,000.00</b>	<b>23,801,397,000.00</b>	<b>707,092,983.48</b>	<b>2.97%</b>



<b>Note 64 - 705 - Environmental Protection</b>						
70510 - Waste Management	1,583,001,012.10	1,695,852,400.00	3,295,000,000.00	1,695,879,400.00	484,167,600.00	28.55%
70520 - Waste Water Management			60,000,000.00	20,000.00	20,000.00	100.00%
70530 - Pollution Abatement			15,000,000.00	14,500,000.00	14,500,000.00	100.00%
70540 - Protection of Biodiversity and Landscape			45,000,000.00	25,000,000.00	25,000,000.00	100.00%
70550 - R & D Environmental Protection	110,462,325.05	908,375,028.01	778,000,000.00	913,503,000.00	22,124,971.99	2.42%
70560 - Environmental Protection	12,866,476.88	1,273,816,487.80	386,000,000.00	1,296,350,000.00	22,533,512.20	1.74%
<b>Total</b>	<b>1,706,329,814.03</b>	<b>3,878,043,915.81</b>	<b>4,579,000,000.00</b>	<b>3,945,254,400.00</b>	<b>67,208,484.19</b>	<b>1.70%</b>
<b>Note 65 - 706 - Housing and Community Amenities</b>						
70610 - Housing Development	90,511,661.00	5,519,153,799.10	8,846,500,000.00	5,519,224,244.00	583,776,700.90	10.58%
70620 - Community Development	7,844,143,853.16	28,543,301,747.47	11,134,000,000.00	28,562,630,000.00	19,328,252.53	0.07%
70630 - Water Supply	11,896,004,967.24	6,088,884,654.08	6,585,100,000.00	6,089,911,300.00	316,657,345.92	5.20%
70650 - R & D Housing and Community Amenities	5,831,921,364.71	1,900,611,743.06	7,547,000,000.00	1,901,947,002.00	1,335,258.94	0.07%
<b>Total</b>	<b>25,662,581,846.11</b>	<b>42,051,951,443.71</b>	<b>34,112,600,000.00</b>	<b>42,073,712,546.00</b>	<b>21,761,102.29</b>	<b>0.05%</b>
<b>Note 66 - 707 - Health</b>						
70711 - Pharmaceutical Products		-	5,000,000.00	1,000.00	1,000.00	100.00%
70712 - Other Medical Products	506,290,000.00	23,169,225.33	115,000,000.00	32,000,000.00	8,830,774.67	27.60%
70713 - Therapeutic Appliances and Equipment		-	38,000,000.00	2,000.00	2,000.00	100.00%
70721 - General Medical Services	3,401,582,884.81	3,974,031,907.48	3,433,000,000.00	3,976,295,897.00	2,263,989.52	0.06%
70722 - Specialized Medical Services		-	10,000,000.00	3,001,000.00	3,001,000.00	100.00%
70723 - Dental Services		-	10,000,000.00	1,000.00	1,000.00	100.00%
70724 - Paramedical Services		-	250,000,000.00	1,000.00	1,000.00	100.00%
70731 - General Hospital Services	79,073,744.04	168,978,674.00	194,000,000.00	174,176,205.00	5,197,531.00	2.98%
70732 - Specialized Hospital Services		-	10,000,000.00	1,000.00	1,000.00	100.00%
70733 - Medical and Maternity Centre Services		-	250,000,000.00	5,054,000.00	5,054,000.00	100.00%
70740 - Public Health Services	521,272,721.99	358,409,325.69	1,410,000,000.00	358,768,325.00	358,999.31	0.10%
70750 - R & D Health	978,400.00	-	125,500,000.00	518,000.00	518,000.00	100.00%
<b>Total</b>	<b>4,509,197,750.84</b>	<b>4,524,589,132.50</b>	<b>5,850,500,000.00</b>	<b>4,549,819,427.00</b>	<b>25,230,294.50</b>	<b>0.55%</b>
<b>Note 67 - 708 - Recreation Culture and Religion</b>						
70810 - Recreation and Sporting Services		-	149,000,000.00	7,000.00	7,000.00	100.00%
70820 - Cultural Services		-	5,000,000.00	5,000,000.00	5,000,000.00	100.00%
70830 - Broadcasting and Publishing Services		-	12,000,000.00	7,000,000.00	7,000,000.00	100.00%
70840 - Religious and Other Community Services		-	15,000,000.00	10,001,000.00	10,001,000.00	100.00%



**ANNUAL REPORT 2023  
SCHEDULE  
OF RECURRENT REVENUE**



LAMBO DASHI SPUR BRIDGE





**GOMBE STATE GOVERNMENT**

**SCHEDULE OF RECURRENT REVENUE**

**FOR THE PERIOD ENDED 31ST DECEMBER 2023**

	Actual		Original Budget 2023	Revised Budget 2023	Variance 2023
	2022	2023			
	N	N	N	N	N
RECURRENT REVENUE					
STATUTORY ALLOCATION FROM FAAC					
FEDERATION ACCOUNT					
Organization/Economic Code					
20007001/11010000					
20007001/11010001 Statutory Allocation from Federation Accounts	35,757,428,085.17	30,176,106,289.39	42,000,000,000.00	32,000,000,000.00	(1,823,893,710.61)
20007001/11010102 Share of VAT	23,070,216,805.60	31,408,980,040.35	20,500,000,000.00	28,500,000,000.00	2,908,980,040.35
20007001/11010003 Excess Crude		811,745,459.46	500,000,000.00	300,000,000.00	511,745,459.46
20007001/11010004 Ecological Fund	1,044,237,824.38	855,818,852.31	-	700,000,000.00	155,818,852.31
20007001/11010005 Budget Augmentation	1,330,859,476.79	645,820,769.92	5,500,000,000.00	1,000,000,000.00	(354,179,230.08)
20007001/11010006 NNPC Refunds		187,325,183.11	-	-	187,325,183.11
20007001/11010008 Stabilization Fund			500,000,000.00	50,000,000.00	(50,000,000.00)
20007001/11010010 SURE-P	8,245,468,097.72	8,204,008,542.37	-	-	8,204,008,542.37
20007001/11010013 Exchange Rate Gain	392,657,140.29	11,026,015,166.12	200,000,000.00	7,200,000,000.00	3,826,015,166.12
20007001/11010015 Non Oil Excess Revenue	1,219,899,381.09	387,492,461.95	1,500,000,000.00	50,000,000.00	337,492,461.95
20007001/11010018 Share of Solid Minerals	645,820,769.92		200,000,000.00	50,000,000.00	(50,000,000.00)
20007001/11010019 Forex Equalization Fund		1,097,104,426.82	-	-	1,097,104,426.82
20007001/11010020 Refund of Excess Bank Charges	48,303,472.06		-	-	
20007001/11010023 Electronic Money Transfer Levy	192,295,537.79	2,491,903,117.18	-	1,850,000,000.00	641,903,117.18
20007001/11010309 Other Recurrent Receipts	1,420,509,690.53	201,541,249.27	1,600,000,000.00	11,700,000,000.00	(11,498,458,750.73)
20007001/11010311 Palliative on Subsidy Removal		2,000,000,000.00	-	-	2,000,000,000.00
20007001/11010312 Infrastructure Fund		21,000,000,000.00	-	14,000,000,000.00	7,000,000,000.00
<b>Total</b>	<b>73,367,696,281.34</b>	<b>110,493,861,558.25</b>	<b>72,500,000,000.00</b>	<b>97,400,000,000.00</b>	<b>13,093,861,558.25</b>
<b>TAXES</b>					
<b>OFFICE OF THE SSG</b>					
Organization/Economic Code					
11013001/12010000					
<b>GOMBE STATE HOUSE OF ASSEMBLY</b>					
Organization/Economic Code					
12003001/12010000					



12003001/12010316	Bills Introduction Levy					3,000,000.00	3,000,000.00	3,000,000.00	(3,000,000.00)
<b>Total</b>						<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>(3,000,000.00)</b>	
<b>BOARD OF INTERNAL REVENUE</b>									
Organization/Economic Code									
20008001/12010000									
20008001/12010001	Capital Gains Tax	3,139,700.00			53,995,000.00	50,000,000.00	50,000,000.00	50,000,000.00	3,995,000.00
20008001/12010002	Direct Assessment Tax (Current)	121,083,539.12			25,761,602.54	120,000,000.00	120,000,000.00	120,000,000.00	(94,238,397.46)
20008001/12010004	Pay as You Earn (PAYE) Federal	2,266,062,318.44			3,437,936,728.46	1,544,995,000.00	4,066,749,995.00	4,066,749,995.00	(628,813,266.54)
20008001/12010005	Pay As You Earn (PAYE) - State	848,156,448.95			714,725,022.96	800,000,000.00	800,000,000.00	800,000,000.00	(85,274,977.04)
20008001/12010006	Pay as You earn (PAYE) Local Government	332,029,020.95			310,358,090.82	400,000,000.00	400,000,000.00	400,000,000.00	(89,641,909.18)
20008001/12010007	Pay as You Earn (PAYE) Private Sector	545,784,769.26			692,220,639.88	900,000,000.00	900,000,000.00	900,000,000.00	(207,779,360.12)
20008001/12010010	5% Withholding Tax on Payment to Contractors	74,277,265.20			79,174,365.48	900,000,000.00	400,000,000.00	400,000,000.00	(320,825,634.52)
20008001/12010011	10% With Holding Tax on Dividends	20,490,165.42			28,778,355.50	100,000,000.00	100,000,000.00	100,000,000.00	(21,221,644.50)
20008001/12010012	10% Withholding Tax on Bank Interest	40,953,869.50			106,698,429.42	100,000,000.00	32,000,000.00	32,000,000.00	6,698,429.42
20008001/12010013	10% Withholding Tax on Rent	11,555,228.00			7,560,363.23	15,000,000.00	15,000,000.00	15,000,000.00	(24,439,636.77)
20008001/12010015	10% Director's Fees	515,000.00			140,000.00	54,000,000.00	34,000,000.00	34,000,000.00	(14,860,000.00)
20008001/12010019	Stamp Duty Tax	2,798,739.69			5,024,100.00	54,000,000.00	34,000,000.00	34,000,000.00	(28,975,900.00)
20008001/12010017	Development Levy	23,689,861.00			17,794,064.40	20,000,000.00	20,000,000.00	20,000,000.00	(2,205,935.60)
<b>Total</b>		<b>4,290,535,925.53</b>			<b>5,480,166,762.69</b>	<b>5,035,995,000.00</b>	<b>6,987,749,995.00</b>	<b>6,987,749,995.00</b>	<b>(1,507,583,232.31)</b>
<b>MINISTRY OF WORKS AND TRANSPORT</b>									
Organization/Economic Code									
34001001/12010000									
34001001/12010033	Roads Development Levy Airport						1,000,000.00	1,000,000.00	(1,000,000.00)
<b>Total</b>							<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>(1,000,000.00)</b>
<b>TOTAL TAXES</b>		<b>4,290,535,925.53</b>			<b>5,480,166,762.69</b>	<b>5,038,995,000.00</b>	<b>6,991,749,995.00</b>	<b>6,991,749,995.00</b>	<b>(1,511,583,232.31)</b>
<b>LICENSES</b>									
<b>MINISTRY OF INFORMATION AND CULTURE</b>									
Organization/Economic Code									
23001001/12020000									
<b>LICENSES</b>									
<b>MINISTRY OF INFORMATION</b>									
Organization/Economic Code									
23001001/12020000									
<b>Total</b>		<b>3,763,000.00</b>			<b>3,878,300.00</b>	<b>11,000,000.00</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>(4,121,700.00)</b>





<b>LICENSES</b>									
<b>MINISTRY OF AGRICULTURE AND ANIMAL HUSBANDRY</b>									
Organization/Economic Code									
15001001/12020000									
15001001/12020016	Cattle Dealer Licences	124,000.00	122,500.00	1,000,000.00	1,000,000.00	1,000,000.00			(877,500.00)
15001001/12020022	Produce Buying Licence	39,000.00	49,000.00	350,000.00	350,000.00	350,000.00			(301,000.00)
15001001/12020026	Tractor Hiring Services	1,595,000.00	247,000.00	2,500,000.00	2,500,000.00	1,500,000.00			(1,253,000.00)
15001001/12020048	Hide & Skin Buyers Licence	10,000.00	137,200.00	150,000.00	150,000.00	150,000.00			(12,800.00)
15001001/12020072	Hide & Skin Buyers Licences	417,000.00							
15001001/12020137	Trade Permits Licences	1,578,000.00	3,282,600.00	5,000,000.00	5,000,000.00	4,000,000.00			(717,400.00)
15001001/12020153	Annual Renewal		40,000.00	2,000,000.00	2,000,000.00	1,000,000.00			(960,000.00)
	<b>Total</b>	<b>3,763,000.00</b>	<b>3,878,300.00</b>	<b>11,000,000.00</b>	<b>11,000,000.00</b>	<b>8,000,000.00</b>			<b>(4,121,700.00)</b>
<b>LICENSES</b>									
<b>MIN OF ANIMAL HUSBANDRY &amp; NOMADIC AFFR</b>									
Organization/Economic Code									
70001001/12020000									
<b>LICENSES</b>									
<b>BOARD OF INTERNAL REVENUE</b>									
Organization/Economic Code									
20008001/12020000									
20008001/12020032	Motor Vehicle Licences	5,951,275.00	22,119,592.00	70,000,000.00	70,000,000.00	(30,000,000.00)			52,119,592.00
20008001/12020034	Licence Plates	3,629,750.00	17,207,413.00	40,000,000.00	40,000,000.00	28,000,000.00			(10,792,587.00)
20008001/12020071	Learners Permit	209,005.00	588,000.00	2,000,000.00	2,000,000.00	2,000,000.00			(1,412,000.00)
20008001/12020548	Penalty on interest on PAYE/Withholding Tax			6,000,000.00	6,000,000.00				
20008001/12020082	Motorcycle /Tricycle Licences	621,725.00	3,821,270.00	71,000,000.00	71,000,000.00	31,000,000.00			(27,178,730.00)
20008001/12020409	Weight and Measure Fees	68,975.00	29,025.00			1,000,000.00			(970,975.00)
20008001/12020450	Inspection Fees					5,000,000.00			(5,000,000.00)
20008001/12020636	Replacement of Missing Number Plates		4,488,100.00	5,000,000.00	5,000,000.00	5,000,000.00			(511,900.00)
20008001/12020712	Other Earnings	49,629,775.00	56,521,600.32	35,000,000.00	35,000,000.00	70,000,000.00			(13,478,399.68)
20008001/12020719	Collections from POS		307,912.38	5,000,000.00	5,000,000.00	5,000,000.00			(4,692,087.62)
20008001/12020720	Cold room Fees			5,000,000.00	5,000,000.00				
20008001/12020721	Concession Fees			5,000,000.00	5,000,000.00				
20008001/12020722	Optic Fiber cable laying			118,000,000.00	118,000,000.00				
20008001/12020723	Private Institution Fees			20,000,000.00	20,000,000.00				
20008001/12020724	Maintenance Fees			10,000,000.00	10,000,000.00				









<b>LICENSES</b>									
<b>MINISTRY OF HIGHER EDUCATION</b>									
Organization/Economic Code									
660010001/12050000									
660010001/12020152 Issuing of Certificate/Licence									
660010001/12020153 Annual Renewal									
<b>Total</b>									
<b>FEES</b>									
<b>BUDGET MONITORIN AND PRICE INTELLIGENCE UNIT (DUE PROCESS)</b>									
Organization/Economic Code									
110100001/12000000									
110100001/120040017 Contractors Registration Fees									
110100001/12040333 Consultants/Service Providers Fees									
110100001/12040397 Vetting of Contract Fees									
110100001/12040465 Change of Ownership Fees									
110100001/12040540 Tender Fees									
<b>Total</b>									
<b>FEES</b>									
<b>OFFICE OF THE SECRETARY TO THE STATE GOV'T</b>									
Organization/Economic Code									
110130001/12040000									
110130001/12040050 Inspection Fees									
110130001/12050020 Non Compliance Penalty									
<b>Total</b>									
<b>FEES</b>									
<b>MUSLIM PILGRIMS WELFARE BOARD</b>									
Organization/Economic Code									
110370001/12040000									
110370001/12020606 Sales of Application/Registration Forms									
110370001/12020473 Screening Fees									
<b>Total</b>									



<b>FEES</b>					
<b>CHRISTIAN PILGRIMS WELFARE BOARD</b>					
Organization/Economic Code					
11038001/12040000					
11038002/12020606	Sales of Application/Registration Forms				1,500,000.00
11038002/12040473	Screening Fees		3,000,000.00		1,500,000.00
<b>Total</b>			<b>6,000,000.00</b>		<b>(3,000,000.00)</b>
<b>FEES</b>					
<b>AGENCY FOR COMMUNITY AND SOCIAL DEVELOPMENT</b>					
Organization/Economic Code					
13055001/12040000					
13055001/12040000	Other Earnings	14,000.00		100,000.00	
<b>Total</b>		<b>14,000.00</b>		<b>100,000.00</b>	
<b>FEES</b>					
<b>MINISTRY OF INFORMATION AND CULTURE</b>					
Organization/Economic Code					
23001001/12040000					
23001001/12040453	Application Fees				500,000.00
23001001/12040457	Optic Fiber Cables Laying Fees		100,000.00		
23001001/12040264	Registration Fee				100,000.00
23001001/12040265	Annual Renewal		1,000,000.00		1,000,000.00
23001001/12040374	Hotel Business Fees		500,000.00		
23001001/12040375	Processing Fees				4,000,000.00
23001001/12040523	Fuel Dumping Fees		4,000,000.00		
<b>Total</b>			<b>5,600,000.00</b>		<b>(5,600,000.00)</b>
<b>FEES</b>					
<b>OFFICE OF THE AUDITOR GENERAL (STATE)</b>					
Organization/Economic Code					
40001001/12040000					
40001001/12040264	Registration Fees	241,000.00	180,000.00	1,000,000.00	820,000.00
40001001/12040265	Renewal of Audit Fees			1,000,000.00	1,340,000.00
<b>Total</b>		<b>241,000.00</b>	<b>180,000.00</b>	<b>2,000,000.00</b>	<b>(2,160,000.00)</b>



<b>FEEES</b>									
<b>OFFICE OF THE AUDITOR GENERAL (LG)</b>									
Organization/Economic Code									
40001002/12040000									
40002001/12020457	Registration Fee	1,500,000.00					1,500,000.00		(1,500,000.00)
40002001/12020460	Renewal Fee	500,000.00					500,000.00		
<b>Total</b>		<b>2,000,000.00</b>					<b>1,500,000.00</b>		<b>(1,500,000.00)</b>
<b>FEEES</b>									
<b>CIVIL SERVICE COMMISSION</b>									
Organization/Economic Code									
47001001/47000000									
47001001/47020453	Application Fees						1,500,000.00		(1,500,000.00)
<b>Total</b>							<b>1,500,000.00</b>		<b>(1,500,000.00)</b>
<b>FEEES</b>									
<b>GOMBE STATE INDEPENDENT ELECTORAL COMMISSION</b>									
Organization/Economic Code									
48001001/12040000									
<b>FEEES</b>									
<b>FISCAL RESPONSIBILITIES AGENCY</b>									
Organization/Economic Code									
50001001/12040000									
<b>FEEES</b>									
<b>MINISTRY OF AGRICULTURE AND ANIMAL HUSBANDARY</b>									
Organization/Economic Code									
15001001/12040000									
15001001/12040025	Disinfection of Produce Fees/Fumigation/Spraying of Product						200,000.00		(200,000.00)
15001001/12040017	Registration Fee						1,000,000.00		(1,000,000.00)
15001001/12040050	Inspection Fees					500,000.00	500,000.00		(500,000.00)
15001001/12040115	Haulage Fees						100,000.00		(100,000.00)
15001001/12040647	Grading Fees					231,500.00	2,560,700.00		(1,768,500.00)
15001001/12040567	Cold Rooms Fees					500,000.00	1,400,000.00		(1,400,000.00)
<b>Total</b>						<b>2,560,700.00</b>	<b>1,000,000.00</b>		<b>(4,968,500.00)</b>



<b>FEEES</b>										
<b>MIN OF ANIMAL HUSBANDRY &amp; NOMADIC AFFAIR</b>										
Organization/Economic Code										
15001001/12040000										
70001001/12020459	Approval Fees					500,000.00				(500,000.00)
<b>Total</b>						<b>500,000.00</b>				<b>(500,000.00)</b>
<b>MIN OF SPECIAL DUTIES AND INTERGOVERNMENTAL AFFAIRS</b>										
Organization/Economic Code										
71001001/12040000										
65001001/12040450	Cold Room Fees			120,000.00			144,000.00			144,000.00
<b>Total</b>				<b>120,000.00</b>			<b>144,000.00</b>			<b>144,000.00</b>
<b>FIRE SERVICE</b>										
Organization/Economic Code										
71019001/12040000										
<b>FEEES</b>										
<b>OFFICE OF THE ACCOUNTANT GENERAL</b>										
Organization/Economic Code										
20007001/12040000										
20007001/12040232	Professional Registration Fees							100,000.00		
20007001/12040233	Fuel Dumping Fees							100,000.00		
20007001/12040540	Certification Fees							100,000.00		
20007001/12040593	Processing fees for Consultants								100,000.00	(100,000.00)
<b>Total</b>								<b>300,000.00</b>		<b>(100,000.00)</b>
<b>FEEES</b>										
<b>BOARD OF INTERNAL REVENUE</b>										
Organization/Economic Code										
20008001/12040000										
20008001/12040045	Change of Ownership Fees			48,125.00						(5,000,000.00)
20008001/12040054	Road Side Parking Fees								5,000,000.00	(5,000,000.00)
20008001/12040116	Proof Of Ownership Certificate(POC)							4,100,000.00		
20008001/12040130	Haulage Fees			7,952,485.00					20,000,000.00	(20,000,000.00)





20008001/12040253	Taxi Cab Registration Fees	1,000.00				10,000,000.00	(10,000,000.00)
20008001/12040333	Consultants/Service Providers Fees		10,000,000.00				
20008001/12020457	Registration of Business Premises	13,274,791.00	6,636,750.00			18,000,000.00	(11,363,250.00)
20008001/12040549	Motor Vehicle Registration Fees	10,025,874.00	8,206,849.00			35,000,000.00	(26,793,151.00)
20008001/12040580	Revalidation of Old Number Plates					5,000,000.00	(5,000,000.00)
20008001/12040581	Demurrage Fees					1,000,000.00	(1,000,000.00)
<b>Total</b>		<b>31,302,275.00</b>	<b>14,843,599.00</b>		<b>14,100,000.00</b>	<b>99,000,000.00</b>	<b>(84,156,401.00)</b>
<b>FEES</b>							
<b>MINISTRY OF COMMERCE INDUSTRY AND TOURISM</b>							
	Organization/Economic Code						
22001001/12040000							
22001001/12040049	Business /Trade Operations Fees	1,331,000.00	2,561,000.00			3,500,000.00	(999,000.00)
22001001/12040125	Registration of Business Premises (Current)	105,000.00	318,000.00		10,000,000.00		318,000.00
22001001/12040245	Registration of Hotels and Other Tourism Enterprises				3,000,000.00		
22001001/12040425	Hotel Business Fees	15,000.00	35,500.00			100,000.00	(64,500.00)
22001001/12040441	Newly Constructed Street Corner Shop	70,000.00			75,000,000.00		
22001001/12040607	Industrial Cluster	210,000.00					
22001001/12040608	Concession Fees					25,000,000.00	(25,000,000.00)
<b>Total</b>		<b>1,731,000.00</b>	<b>2,914,500.00</b>		<b>88,000,000.00</b>	<b>28,600,000.00</b>	<b>(25,685,500.00)</b>
<b>GOMBE STATE PROPERTY DEVELOPMENT COMPANY</b>							
	Organization/Economic Code						
22018001/12040000							
22018001/12020466	Non Refundables Application Fees for Government Property		390,000.00		1,000,000.00	1,000,000.00	(610,000.00)
22018001/12020458	Processing Fees	860,000.00	2,595,000.00		1,000,000.00	3,000,000.00	(405,000.00)
<b>Total</b>		<b>860,000.00</b>	<b>2,985,000.00</b>		<b>2,000,000.00</b>	<b>4,000,000.00</b>	<b>(1,015,000.00)</b>
<b>FEES</b>							
<b>MINISTRY OF SCIENCE AND TECHNOLOGY</b>							
	Organization/Economic Code						
28001001/12040000							
28001001/12020477	Network Mast & Base Stations					3,000,000.00	(3,000,000.00)
28001001/12040561	Registration of Herbal Union Member			400,000.00			
28001001/12040562	Registration of Makera Union Members					200,000.00	(200,000.00)
28001001/12040563	Registration of Welders Union Members					200,000.00	(200,000.00)
28001001/12020478	Optic Fibre Cables Linear fees			1,000,000.00		3,000,000.00	(3,000,000.00)





521020001/12040260	Water Connection & Reconnection Charges	44,000.00	605,000.00	5,000,000.00	3,000,000.00	(2,395,000.00)
521020001/12040261	Change of Water Line		60,000.00	5,000,000.00	1,000,000.00	(940,000.00)
521020001/12040570	Royalty on Boreholes			1,000,000.00	500,000.00	(500,000.00)
<b>Total</b>		<b>44,000.00</b>	<b>665,000.00</b>	<b>11,000,000.00</b>	<b>4,500,000.00</b>	<b>(3,835,000.00)</b>
<b>FEES</b>						
<b>MINISTRY OF HOUSING AND URBAN DEVELOPMENT</b>						
Organization/Economic Code						
530001001/12040000						
530001001/12040333	Consultancy Fees on Constructions	126,000.00				
<b>Total</b>		<b>126,000.00</b>				
<b>FEES</b>						
<b>MINISTRY OF METROPOLITAN &amp; URBAN DEVELOPMENT</b>						
Organization/Economic Code						
680001001/12040000						
<b>FEES</b>						
<b>STATE URBAN PLANNING &amp; DEVELOPMENT BOARD</b>						
Organization/Economic Code						
530530001/12040000						
530530001/12020458	Processing Fees	53,533,335.00	91,510,100.00		145,000,000.00	(53,489,900.00)
530530001/12040036	Billboard/Advertisement Fees	5,485,735.00	266,500.00		10,000,000.00	(9,733,500.00)
530530001/12040266	Approval for Building Plans	200,000.00				
530530001/12040588	Signages and Mobile Advertisement	83,000.00				
<b>Total</b>		<b>59,302,070.00</b>	<b>91,776,600.00</b>		<b>155,000,000.00</b>	<b>(63,223,400.00)</b>
<b>FEES</b>						
<b>MINISTRY OF RURAL DEVELOPMENT &amp; COOPERATIVES</b>						
Organization/Economic Code						
690001001/12040000						
<b>Total</b>						



<b>FEES</b>						
<b>MINISTRY OF RURAL COMMUNITY DEVELOPMENT AND CORPORATIVES</b>						
Organization/Economic Code						
69001001/12040000						
69001001/12040168	Non-Refundable Application Fees	537,000.00				
54001001/12040220	Application Fees	421,500.00	990,000.00			990,000.00
54001001/12040362	Inspection Fees	514,500.00	72,000.00			72,000.00
<b>Total</b>		<b>1,473,000.00</b>	<b>1,062,000.00</b>			<b>1,062,000.00</b>
<b>FEES</b>						
<b>DIRECTORATE OF LANDS</b>						
Organization/Economic Code						
60001001/12040000						
60001001/12050034	Site Inspection Report for Conversion			300,000.00		
60001001/12040114	Inspection Fees	146,500.00				
60001001/12040131	Survey/Planning fees	647,500.00				
60001001/12040166	Planning Recomm for Exit Site	17,963.50				
60001001/12040264	Registration Fee			3,000,000.00		
60001001/12040265	Annual Renewal of Registration Fees		45,000.00			45,000.00
60001001/12040275	Consent Fees	10,000.00				
60001001/12040280	Re-Certification of Certificates Occupancies	15,000.00	3,165,405.55			3,165,405.55
60001001/12040333	Search Fees	32,787.90	340,000.00			340,000.00
60001001/12040398	Application Fees	1,761,800.00	7,242,640.15			7,242,640.15
60001001/12040577	Hotel Business Fees			1,500,000.00		
60001001/12040579	Fiber Optic Cable laying fees			3,000,000.00		
<b>Total</b>		<b>2,631,551.40</b>	<b>10,793,045.70</b>	<b>7,800,000.00</b>		<b>10,793,045.70</b>
<b>FEES</b>						
<b>GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)</b>						
Organization/Economic Code						
60003001/12040000						
60003001/12020438	Optic Fiber Cables Layinf Fees		800.00	500,000.00		800.00
60003001/12020450	Cold Room Fees			200,000.00		
60003001/12020453	Hotel Business Fees			38,000,000.00		
60003001/12040541	Plannind Reccommendation of Extension of Site				100,000.00	(100,000.00)
60003001/12020910	Temporary C of O		20,000.00	1,050,000.00		1,050,000.00
60003001/12020458	Fuel Dumping Fees			50,000.00		



60003000/12020487	Processing Fees			2,287,900.00	50,000.00	50,000.00	2,237,900.00
60003000/12040038	Survey/Planning Fees					3,000,000.00	(3,000,000.00)
60003000/12040048	Clearance on Development Plans					450,000.00	(450,000.00)
60003000/12040050	Inspection Fees					200,000.00	(200,000.00)
60003000/12040053	Application Fees					38,000,000.00	(38,000,000.00)
60003000/12020456	Registration Fees	31,490,970.60		34,042,215.43	3,000,000.00	2,500,000.00	31,542,215.43
60003000/12020457	Grading Fees				450,000.00		
60003000/12020474	Transfer of C of O	14,912,079.55		12,894,708.50	4,000,000.00	14,000,000.00	(1,105,291.50)
60003000/12020486	Consent Fees	60,000.00		4,233,200.00	2,500,000.00	500,000.00	3,733,200.00
60003000/12020911	Extension of Titles	6,220,171.05		268,484,394.85	100,000.00	100,000.00	268,384,394.85
60003000/12020539	Site Inspection Report for Conversion	366,619.00		1,517,100.00	2,000,000.00	2,000,000.00	(482,900.00)
60003000/12020471	Other Fees	1,098,300.00		135,000.00	100,000.00		135,000.00
<b>Total</b>		<b>54,148,140.20</b>		<b>323,615,318.78</b>	<b>52,000,000.00</b>	<b>61,950,000.00</b>	<b>261,665,318.78</b>
<b>FEES</b>							
<b>OFFICE OF THE SURVEYOR GENERAL</b>							
Organization/Economic Code							
60001002/12040000							
60002000/12020457	Survey/Planning Fees	8,640,800.00		4,194,500.00	1,000,000.00	1,000,000.00	3,194,500.00
60002000/12040039	Beacon Installation/Replacement Fees				1,000,000.00	1,000,000.00	(1,000,000.00)
60002000/12020481	Registration of Hotels	252,200.00		211,000.00	1,000,000.00		211,000.00
60002000/12040554	Deeds Preparation Fees			2,355,400.00			2,355,400.00
60002000/12020438	Registration Fees	1,437,000.00		2,734,200.00	15,000,000.00	1,000,000.00	1,734,200.00
<b>Total</b>		<b>10,330,000.00</b>		<b>9,495,100.00</b>	<b>18,000,000.00</b>	<b>3,000,000.00</b>	<b>6,495,100.00</b>
<b>FEES</b>							
<b>MINISTRY OF JUSTICE</b>							
Organization/Economic Code							
26001000/12040000							
26001000/12020464	Complaints Fees			282,400.00	500,000.00		282,400.00
26001000/12040397	Vetting of Contract Fees				500,000.00		(500,000.00)
26001000/12020482	Certification of Patent & Trade Marks	7,032,500.00		2,054,500.00			2,054,500.00
26001000/12040554	Deeds Preparation Fees	3,353,391.58		7,259,500.00		500,000.00	6,759,500.00
<b>Total</b>		<b>10,385,891.58</b>		<b>9,596,400.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>8,596,400.00</b>
<b>FEES</b>							
<b>JUDICIARY - HIGH COURT</b>							
Organization/Economic Code							
26051000/12040000							



26051001/12020485	Amalgamated Union/Association	27,500.00	88,500.00	2,000,000.00		88,500.00
26051001/12020401	Court Fees	2,188,050.00	4,874,150.00	5,000,000.00	5,000,000.00	(125,850.00)
26051001/12020488	Search Fees	2,869,211.00	254,200.00	2,500,000.00		254,200.00
26051001/12020471	Other Fees		164,500.00	1,500,000.00		164,500.00
26051001/12020489	Recertification Charges	11,967,106.00	1,709,430.00	1,500,000.00		1,709,430.00
26051001/12020483	Certification of Commodities/Products	15,200.00	23,700.00	10,000,000.00	1,500,000.00	(1,476,300.00)
26051001/12040557	Complains Fees	1,226,000.00	3,748,184.00		2,000,000.00	1,748,184.00
26051001/12020487	Preparation Fees	2,566,611.00	1,482,333.00	1,500,000.00		1,482,333.00
26051001/12020484	Registration of NATA Union Members	229,200.00	1,000.00	15,000,000.00		1,000.00
26051001/12020426	Birth and Death Registration Fees		187,400.00	1,000,000.00		187,400.00
26051001/12020486	Consent Fees		7,000.00	500,000.00		7,000.00
26051001/12020400	Court Summons Fees				1,000,000.00	(1,000,000.00)
26051001/12020400	Probate Fees				11,000,000.00	(11,000,000.00)
26051001/12020400	Marriage Certificate Fees				500,000.00	(500,000.00)
26051001/12020400	Transfer of Cases Fees				1,500,000.00	(1,500,000.00)
26051001/12020400	Witness Fees				500,000.00	(500,000.00)
26051001/12020400	Entry of Appeal Fees				500,000.00	(500,000.00)
<b>Total</b>		<b>21,088,878.00</b>	<b>12,540,397.00</b>	<b>40,500,000.00</b>	<b>23,500,000.00</b>	<b>(10,959,603.00)</b>
<b>FEES</b>						
<b>JUDICIARY - SHARIA COURT OF APPEAL</b>						
Organization/Economic Code						
26052001/12040000						
<b>FEES</b>						
<b>JUDICIARY - LEGAL &amp; ISLAMIC STUDIES NAFADA</b>						
Organization/Economic Code						
66019001/12040000						
66019001/12040017	Contractors Registration Fees			1,500,000.00	50,000.00	(50,000.00)
66019001/12040027	Tender Fees		124,000.00	2,000,000.00	500,000.00	(376,000.00)
66019001/12040274	Registration Fees	2,476,000.00	3,095,187.06	50,000.00	10,000,000.00	(6,904,812.94)
66019001/12040296	Teaching/Practice Fees	1,169,000.00	914,000.00	6,200,000.00		914,000.00
66019001/12040316	Examination Fees	1,475,000.00	1,647,000.00		1,200,000.00	447,000.00
66019001/12040411	Facility Usage Fees	989,000.00	184,000.00	2,000,000.00		184,000.00
66019001/12040426	Result Verification Fees	400,000.00	1,098,000.00	1,700,000.00		1,098,000.00
66019001/12040522	Matriculation Fees	555,000.00	184,000.00	3,000,000.00		184,000.00
66019001/12040569	Library Usage Charges	495,000.00	549,000.00	2,200,000.00		549,000.00
66019001/12040586	Student Handbook	284,000.00	633,000.00	1,700,000.00		633,000.00



66019001/12040617	ICT Charges	531,000.00	914,000.00	3,000,000.00	914,000.00	914,000.00
66019001/12040618	Games/Sport Charges	506,000.00	1,006,000.00	2,000,000.00	1,006,000.00	1,006,000.00
66019001/12040619	Hostel Accomodation Charges	468,000.00	1,488,500.00	3,000,000.00	1,488,500.00	1,488,500.00
<b>Total</b>		<b>9,348,000.00</b>	<b>11,836,687.06</b>	<b>28,350,000.00</b>	<b>11,750,000.00</b>	<b>86,687.06</b>
<b>JUDICIARY - AREA COURT DIVISION</b>						
Organization/Economic Code						
26055001/12040000						
<b>FEES</b>						
<b>MINISTRY OF YOUTH DEVELOPMENT</b>						
Organization/Economic Code						
13001001/12040000						
13001001/12020453	Hotel Business Fees			50,000.00		
13001001/12020457	Inspection Fees			800,000.00	50,000.00	(50,000.00)
13001001/12040053	Application Fees		155,000.00		50,000.00	105,000.00
13001001/12040183	Registration Fees	931,000.00	240,000.00		800,000.00	(560,000.00)
13001001/12040184	Renewal Fee for Reg. of Voluntary Youth Association	48,000.00		500,000.00	500,000.00	(500,000.00)
13001001/12020762	Supervision Charges General			50,000.00	50,000.00	(50,000.00)
<b>Total</b>		<b>979,000.00</b>	<b>395,000.00</b>	<b>1,400,000.00</b>	<b>1,450,000.00</b>	<b>(1,055,000.00)</b>
<b>FEES</b>						
<b>MINISTRY OF WOMEN AFFAIRS &amp; SOCIAL DEVELOPMENT</b>						
Organization/Economic Code						
14001001/12040000						
14001001/12020457	Registration Fees	461,000.00	680,000.00	500,000.00	500,000.00	180,000.00
14001001/12020450	Inspection Fees			50,000.00	50,000.00	(50,000.00)
14001001/12020767	Earnings from Child Development Schools			100,000.00		
<b>Total</b>		<b>461,000.00</b>	<b>680,000.00</b>	<b>650,000.00</b>	<b>550,000.00</b>	<b>130,000.00</b>
<b>FEES</b>						
<b>MINISTRY OF EDUCATION</b>						
Organization/Economic Code						
17001001/12040000						
17001001/12020471	Other Fees		2,226,770.00	22,000,000.00		2,226,770.00
17001001/12020457	Application Fees	140,000.00	712,478.00		500,000.00	212,478.00







66020001/12040027	Tender Fees	540,000.00	193,000.00	1,350,000.00	1,350,000.00	(1,157,000.00)
66020001/12040041	Laboratory Fees	336,000.00	756,000.00	1,000,000.00	1,000,000.00	(244,000.00)
66020001/12040090	Administrative Fees		87,000.00			87,000.00
66020001/12040233	Audit Fees			3,750,000.00		
66020001/12040270	Student Registration Fees	12,036,313.81	1,081,000.00	1,000,000.00	6,000,000.00	(4,919,000.00)
66020001/12040279	Cautions Fees	109,300.00	3,326,100.00		1,750,000.00	1,576,100.00
66020001/12040316	Examination Fees					
66020001/12040407	Teaching Practice Fees			5,000,000.00		
66020001/12040616	Tuition Fees	1,680,000.00	1,856,354.02		5,500,000.00	(3,643,645.98)
	<b>Total</b>	<b>14,791,613.81</b>	<b>7,299,454.02</b>	<b>11,100,000.00</b>	<b>15,600,000.00</b>	<b>(8,300,545.98)</b>
	<b>FEES</b>					
	<b>TEACHERS SERVICE COMMISSION</b>					
	Organization/Economic Code					
	17017001/12040000					
17017001/12040564	Appointment Letter Fees	18,200.00	54,500.00		200,000.00	(145,500.00)
	<b>Total</b>	<b>18,200.00</b>	<b>54,500.00</b>		<b>200,000.00</b>	<b>(145,500.00)</b>
	<b>FEES</b>					
	<b>GOMBE STATE UNIVERSITY</b>					
	Organization/Economic Code					
	66021001/12040000					
66021001/12040017	Contractors Registration Fees		3,328,718.75	1,500,000.00	500,000.00	2,828,718.75
66021001/12040027	Tender Fees	785,000.00	101,500.00		600,000.00	(498,500.00)
66021001/12040274	Student Registration Fees	173,456,463.63	730,804,871.19	622,000,000.00	322,000,000.00	408,804,871.19
66021001/12040619	Hostel Accommodation Fees	2,520,000.00	375,147.50			375,147.50
	<b>Total</b>	<b>176,761,463.63</b>	<b>734,610,237.44</b>	<b>623,500,000.00</b>	<b>323,100,000.00</b>	<b>411,510,237.44</b>
	<b>FEES</b>					
	<b>GOMBE STATE UNIVERSITY OF SC. AND TECHNOLOGY KUMO</b>					
	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)
66022001/12040041	Laboratory Fees				10,000.00	(10,000.00)
66022001/12040264	Registration Fee				10,000.00	(10,000.00)
66022001/12040316	Examination Fees				10,000.00	(10,000.00)



66022001/12040516	Tuition Fees				10,000.00	(10,000.00)
<b>Total</b>					<b>150,000.00</b>	<b>(150,000.00)</b>
<b>FEES</b>						
<b>MINISTRY OF HIGHER EDUCATION</b>						
Organization/Economic Code						
66001001/12040000						
66001001/12040050	Inspection Fees	369,400.00	95,000.00	2,000,000.00	2,000,000.00	(1,905,000.00)
66001001/12040264	Registration Fee			1,500,000.00	1,500,000.00	(1,500,000.00)
66001001/12040265	Annual Renewal			8,000,000.00		
66001001/12040409	Issuing of Certificate / License			1,000,000.00	1,000,000.00	(1,000,000.00)
66001001/12040478	Private Institutions fees			5,000,000.00	1,000,000.00	(1,000,000.00)
<b>Total</b>		<b>369,400.00</b>	<b>95,000.00</b>	<b>17,500,000.00</b>	<b>5,500,000.00</b>	<b>(5,405,000.00)</b>
<b>FEES</b>						
<b>MINISTRY OF HEALTH</b>						
Organization/Economic Code						
21001001/12040000						
21001001/12040050	Inspection Fees	100,000.00	420,000.00		1,000,000.00	(580,000.00)
21001001/12040000	Registration Fees (School of Nursing.& Midwifery/SHT)		100,000.00			100,000.00
21001001/12040264	Registration Fee	1,020,000.00	595,000.00		1,000,000.00	(405,000.00)
21001001/12040265	Annual Renewal	1,580,000.00	3,660,000.00	2,000,000.00	3,000,000.00	660,000.00
21001001/12040308	PatentMedicine and Drugs License	315,000.00	723,770.00	2,000,000.00	1,500,000.00	(776,230.00)
21001001/12040374	Processing Fees				2,500,000.00	(2,500,000.00)
21001001/12040488	Renewal Fees		1,290,400.00		3,000,000.00	(1,709,600.00)
21001001/12040532	Boarding and Lodging Charges		2,205,300.00			2,205,300.00
21001001/12040000	Revenue from Hospital Shops		6,500.00			6,500.00
<b>Total</b>		<b>3,015,000.00</b>	<b>9,000,970.00</b>	<b>4,000,000.00</b>	<b>12,000,000.00</b>	<b>(2,995,030.00)</b>
<b>FEES</b>						
<b>SCHOOL OF NURSING</b>						
Organization/Economic Code						
21011001/12040000						
21011001/12040264	Registration Fee	29,676,700.00		2,000,000.00	4,000,000.00	(4,000,000.00)
21011001/12040491	Tuition Fees	541,350.00	3,914,978.00	750,000.00	4,800,000.00	(885,022.00)
21011001/12040532	Boarding and Lodging Charges				250,000.00	(250,000.00)
<b>Total</b>		<b>30,218,050.00</b>	<b>3,914,978.00</b>	<b>2,750,000.00</b>	<b>9,050,000.00</b>	<b>(5,135,022.00)</b>



<b>FEES</b>						
<b>GOMBE STATE TRADITIONAL MEDICINE BOARD</b>						
Organization/Economic Code						
21015001/12040000						
21015001/12070087	Sales of out Patient Cards	218,600.00	297,800.00	550,000.00	550,000.00	(252,200.00)
<b>Total</b>		<b>218,600.00</b>	<b>297,800.00</b>	<b>550,000.00</b>	<b>550,000.00</b>	<b>(252,200.00)</b>
<b>FEES</b>						
<b>COLLEGE OF HEALTH TECHNOLOGY</b>						
Organization/Economic Code						
21016001/12040000						
21016001/12040264	Registration Fee	235,135,643.42	213,911,566.00	45,500,000.00	5,000,000.00	208,911,566.00
21016001/12040532	Boarding and Lodging Charges			3,000,000.00	5,500,000.00	(5,500,000.00)
<b>Total</b>		<b>235,135,643.42</b>	<b>213,911,566.00</b>	<b>48,500,000.00</b>	<b>10,500,000.00</b>	<b>203,411,566.00</b>
<b>FEES</b>						
<b>MINISTRY OF ENVIRONMENT &amp; FOREST RESOURCES</b>						
Organization/Economic Code						
35001001/12040000						
35001001/12040212	Wood/Charcol Transporting Charges			1,000,000.00		
35001001/12040240	Forest Licences Roller Saw Mill Hammer/Licenses	13,032,000.00	4,144,000.00	2,000,000.00		4,144,000.00
35001001/12040275	Truck Load of Fuel Wood / Charcoal to other State			5,000,000.00		
35001001/12040319	Waste Collection and Disposal Charges	207,000.00	223,000.00	2,000,000.00		223,000.00
35001001/12040376	Environmental Pollution Charges	2,110,000.00		2,000,000.00		
35001001/12040494	Public Convenience Operating Licence	340,000.00	5,730,500.00	1,000,000.00		5,730,500.00
35001001/12040544	Public Convenience	85,000.00	125,000.00			125,000.00
35001001/12040585	Optic Fiber Cable Laying			2,500,000.00		
<b>Total</b>		<b>15,774,000.00</b>	<b>10,222,500.00</b>	<b>15,500,000.00</b>		<b>10,222,500.00</b>
<b>FEES</b>						
<b>GOMBE STATE ENVIRONMENTAL PROTECTION AGENCY (GOSEPA)</b>						
Organization/Economic Code						
35016001/12040000						
35016001/12040025	Fumigation of Business Premises				1,000,000.00	(1,000,000.00)
35016001/12040050	Inspection Fees				2,000,000.00	(2,000,000.00)
35016001/12040265	Annual Renewal of Registration Fees	110,000.00				



35016001/12040398	Processing Fees							1,500,000.00	(1,500,000.00)
35016001/12040494	Public Convenience							2,000,000.00	(2,000,000.00)
35016001/12040531	Earning From Environmental Sanitation and Protection Agency	1,300,000.00					6,000,000.00		
35016001/12040552	Cold Room Fees						2,000,000.00		
35016001/12040553	Fuel Dumping Fees						1,500,000.00		
<b>Total</b>		<b>1,410,000.00</b>					<b>9,500,000.00</b>	<b>6,500,000.00</b>	<b>(6,500,000.00)</b>
<b>FEES</b>									
<b>GOMBE GOES GREEN (3G)</b>									
	Organization/Economic Code								
35002001/12020400									
35002001/12020457	Registration Fees							500,000.00	(500,000.00)
<b>Total</b>								<b>500,000.00</b>	<b>(500,000.00)</b>
<b>FEES</b>									
<b>MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTANCY AFFAIRS</b>									
	Organization/Economic Code								
51001001/12040000									
51001001/12040559	Conferment of Traditional Titles under Emirate / Distric / V							1,000,000.00	1,727,834,905.19
<b>Total</b>								<b>1,000,000.00</b>	<b>1,727,834,905.19</b>
<b>TOTAL FEES</b>		<b>1,236,483,475.94</b>					<b>1,315,170,000.00</b>	<b>1,036,055,005.00</b>	<b>2,344,753,194.70</b>
<b>FINES</b>									
<b>MINISTRY OF SPECIAL DUTIES</b>									
	Organization/Economic Code								
71001001/12050000									
65001001/12050020	Non Compliance Penalty							1,000,000.00	156,000.00
<b>Total</b>								<b>1,000,000.00</b>	<b>156,000.00</b>
<b>FINES</b>									
<b>BOARD OF INTERNAL REVENUE SERVICES</b>									
	Organization/Economic Code								
20008001/12050000									
20008001/12020548	Demorage Charge	3,201,474.58							
20008001/12020549	Accident Treatment Charge							5,000,000.00	(5,000,000.00)
20008001/12050003	Penalties (General)	40,928,662.45					15,000,000.00	15,000,000.00	(10,037,267.44)
<b>Total</b>		<b>44,130,137.03</b>					<b>15,000,000.00</b>	<b>20,000,000.00</b>	<b>(15,037,267.44)</b>



<b>FINES</b>									
<b>MINISTRY OF WORKS AND TRANSPORT</b>									
Organization/Economic Code									
34001001/12020500									
34001001/12020548	Demorage Charge	258,500.00	265,500.00	1,000,000.00					(734,500.00)
<b>Total</b>		<b>258,500.00</b>	<b>265,500.00</b>	<b>1,000,000.00</b>					<b>(734,500.00)</b>
<b>FINES</b>									
<b>MINISTRY OF WATER RESOURCES</b>									
Organization/Economic Code									
52001001/12050000									
<b>FINES</b>									
<b>GOMBE STATE WATER BOARD</b>									
Organization/Economic Code									
52102001/12050000									
52102001/12050003	Penalties (General)		500,000.00						
<b>FINES</b>									
<b>STATE URBAN PLANNING AND DEVELOPMENT BOARD</b>									
Organization/Economic Code									
53053001/12050000									
53053001/12040546	Billboard/Advertisement Fees	50,000.00							
53053001/12050004	Fines for Illegal Cutting of Roads	40,000.00	1,780,000.00	200,000.00					1,580,000.00
<b>Total</b>		<b>90,000.00</b>	<b>1,780,000.00</b>	<b>200,000.00</b>					<b>1,580,000.00</b>
<b>FINES</b>									
<b>DIRECTORATE OF LANDS</b>									
Organization/Economic Code									
60001001/12050000									
60001001/12020534	Site Inspection Report for Conversion	375,000.00							
60001001/12020536	Transfer of C of O	36,665.00	65,000.00						65,000.00
60001001/12020540	Sales of Layout Plans		26,100.00						26,100.00
<b>Total</b>		<b>411,665.00</b>	<b>91,100.00</b>						<b>91,100.00</b>





66001001/12050003	Penalties (General)				4,000,000.00	1,000,000.00	(1,000,000.00)
<b>Total</b>					<b>4,000,000.00</b>	<b>1,000,000.00</b>	<b>(1,000,000.00)</b>
<b>FINES</b>							
<b>MINISTRY OF EDUCATION</b>							
Organization/Economic Code							
17001001/12060000							
17001001/12070453	PTA	1,430,948.00	561,179.00				561,179.00
17001001/12020551	PTA Levy	757,991.70					
17001001/12020552	Bill of Interest		25,000.00			1,000,000.00	(975,000.00)
<b>Total</b>		<b>2,188,939.70</b>	<b>586,179.00</b>			<b>1,000,000.00</b>	<b>(413,821.00)</b>
<b>FINES</b>							
<b>COLLEGE OF NURSING</b>							
Organization/Economic Code							
21011001/12040000							
<b>FINES</b>							
<b>COLLEGE OF HEALTH TECHNOLOGY KALTUNGO</b>							
Organization/Economic Code							
21016001/12040000							
<b>TOTAL FINES</b>		<b>49,951,691.73</b>	<b>13,318,160.25</b>		<b>39,950,000.00</b>	<b>31,950,000.00</b>	<b>(18,631,839.75)</b>
<b>SALES</b>							
<b>GOMBE STATE HOUSE OF ASSEMBLY</b>							
Organization/Economic Code							
12003001/12020600							
12003001/12020601	Sale of Journal & Publication				2,500,000.00	2,500,000.00	(2,500,000.00)
<b>Total</b>					<b>2,500,000.00</b>	<b>2,500,000.00</b>	<b>(2,500,000.00)</b>
<b>SALES</b>							
<b>GOMBE STATE HOUSE OF ASSEMBLY SERVICE COMMISSION</b>							
Organization/Economic Code							
12004001/12020600							



12004001/12020617	Sale of Trasfer of Service Forms				500,000.00	500,000.00	(500,000.00)
12004001/12020606	Sales of Application Forms				500,000.00	500,000.00	(500,000.00)
<b>Total</b>					<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>(1,000,000.00)</b>
<b>SALES</b>							
<b>MINISTRY OF INFORMATION AND CULTURE</b>							
Organization/Economic Code							
23001001/12060000							
23001001/12060006	Sales of Journal and Publication				200,000.00	200,000.00	(200,000.00)
<b>Total</b>					<b>200,000.00</b>	<b>200,000.00</b>	<b>(200,000.00)</b>
<b>SALES</b>							
<b>ESTABLISHMENT &amp; SERVICE MATTERS BUREAU</b>							
Organization/Economic Code							
11034001/12020000							
11034001/12020646	State Indigene Letter				2,000,000.00	2,000,000.00	(2,000,000.00)
<b>Total</b>					<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>(2,000,000.00)</b>
<b>SALES</b>							
<b>OFFICE OF THE AUDITOR GENERAL- LG</b>							
Organization/Economic Code							
63001001/22020000							
40002001/12020606	Sales of Application Forms				500,000.00	500,000.00	(500,000.00)
<b>Total</b>					<b>500,000.00</b>	<b>500,000.00</b>	<b>(500,000.00)</b>
<b>SALES</b>							
<b>CIVIL SERVICE COMMISSION</b>							
Organization/Economic Code							
47001001/12060000							
47001001/12060068	Sale of Trasfer of Service Forms				2,500,000.00	2,500,000.00	(2,500,000.00)
47001001/12060136	Sales of Application/Registration Forms			4,765,700.00	3,000,000.00	3,000,000.00	1,765,700.00
47001001/12060141	Sales of Secondment Forms				1,000,000.00	1,000,000.00	(1,000,000.00)
47001001/12060143	Sales of Withdrawal /Resignation/Retirement Forms				2,500,000.00	2,500,000.00	(2,500,000.00)
47001001/12060146	Hotel Business Fees			546,000.00	1,500,000.00		
47001001/12060149	Sales of Contract Appointment / Re Engagement Forms				2,500,000.00	2,500,000.00	(2,500,000.00)
47001001/12060150	Sale of Aper Forms				1,000,000.00	1,000,000.00	(1,000,000.00)
<b>Total</b>				<b>4,210,700.00</b>	<b>14,000,000.00</b>	<b>4,765,700.00</b>	<b>(7,734,300.00)</b>





<b>SALES</b>									
<b>MINISTRY OF WORKS AND TRANSPORT</b>									
Organization/Economic Code									
650055/12060000									
34001001/12020607	Sales of Registration Forms	60,500.00	20,000,000.00	5,000,000.00	(4,939,500.00)				
34001001/12060616	Other Sales	5,895,500.00	3,000,000.00	7,000,000.00	(1,104,500.00)				
<b>Total</b>		<b>5,956,000.00</b>	<b>23,000,000.00</b>	<b>12,000,000.00</b>	<b>(6,044,000.00)</b>				
<b>SALES</b>									
<b>GOMBE STATE INDEPENDENT ELECTORAL COMMISSION</b>									
Organization/Economic Code									
48001001/12060000									
48001001/12060124	Sale of Nomination Forms		45,000,000.00	5,000,000.00	(5,000,000.00)				
<b>Total</b>			<b>45,000,000.00</b>	<b>5,000,000.00</b>	<b>(5,000,000.00)</b>				
<b>SALES</b>									
<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>									
Organization/Economic Code									
64001001/12060000									
64001001/12060147	LGA to State Government Transfer Form	10,000.00							
64001001/12060159	Sales of Application/Registration Forms	25,000.00	300,000.00	300,000.00	(221,000.00)				
64001001/12060160	Sales of Transfer of Service Forms	636,500.00	300,000.00	400,000.00	(40,000.00)				
64001001/12060161	Sales of APERS FORMS	124,000.00	1,500,000.00	1,500,000.00	382,000.00				
<b>Total</b>		<b>795,500.00</b>	<b>2,100,000.00</b>	<b>2,200,000.00</b>	<b>121,000.00</b>				
<b>SALES</b>									
<b>MINISTRY OF AGRICULTURE AND ANIMAL HUSBANDRY</b>									
Organization/Economic Code									
15001001/12060000									
15001001/12020616	Other Sales		1,000,000.00	1,600,000.00	41,000.00				
15001001/12020623	Sales of Fertilizer	569,500.00	1,500,000,000.00	870,000,000.00	(870,000,000.00)				
15001001/12060008	Sales of Improved Seeds/Chemicals	1,411,163,897.48	40,000,000.00	5,000,000.00	(5,000,000.00)				
15001001/12060073	Sale of Farm Produce			10,000.00	(10,000.00)				
15001001/12060128	Strategic Grain Reserve Sales		25,000,000.00	5,000,000.00	(5,000,000.00)				
<b>Total</b>		<b>1,411,733,397.48</b>	<b>1,566,000,000.00</b>	<b>881,610,000.00</b>	<b>(879,969,000.00)</b>				



<b>SALES</b>									
<b>GOMBE STATE AGRICULTURAL SUPPLY COMPANY (GOSAC)</b>									
Organization/Economic Code									
15102002/12060000									
XC									
<b>Total</b>									
<b>SALES</b>									
<b>FORESTRY COMMISSION</b>									
Organization/Economic Code									
15109001/12060000									
<b>Total</b>									
<b>SALES</b>									
<b>MINISTRY OF ANIMAL HUSBANDRY &amp; NORMADIC AFFR</b>									
Organization/Economic Code									
70001001/12060000									
<b>SALES</b>									
<b>MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT</b>									
Organization/Economic Code									
20001001/12060000									
20001001/12060627	Sales of Government Property				50,000,000.00	10,000,000.00			(10,000,000.00)
20001001/12060010	Proceeds from Auction	485,000.00			10,000,000.00	131,000,000.00			(131,000,000.00)
<b>Total</b>		<b>485,000.00</b>			<b>60,000,000.00</b>	<b>141,000,000.00</b>			<b>(141,000,000.00)</b>
<b>SALES</b>									
<b>OFFICE OF THE ACCOUNTANT GENERAL</b>									
Organization/Economic Code									
20007001/12060000									
20007001/12060010	Proceeds from Auction	76,125.00		116,494.25	500,000.00	500,000.00			(383,505.75)
20007001/12060139	Sales of Government Property	82,500.00			500,000.00	500,000.00			(500,000.00)
<b>Total</b>		<b>158,625.00</b>		<b>116,494.25</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>			<b>(883,505.75)</b>



<b>SALES</b>						
<b>BOARD OF INTERNAL REVENUE</b>						
Organization/Economic Code						
22008001/12060000						
20008001/12020616	Other Sales	21,337,545.00	67,073,761.99	20,000,000.00	1,337,545.00	
20008001/12020631	Sale of Vehicle Stickers		2,000,000.00	2,000,000.00	(2,000,000.00)	
20008001/12020635	Proof of Ownership Certificate	718,800.00	22,800.00	4,100,000.00	(3,381,200.00)	
20008001/12020636	Heavy Duty Vehicles Permit	727,750.00		2,000,000.00	(1,272,250.00)	
20008001/12060049	Sale of Hackney & State Carriage Badges	685,500.00			685,500.00	
20008001/12060052	Revalidation of Old Number Plates		10,000,000.00			
20008001/12060112	Sales of Driver's and Conductor's Badge	619,000.00		7,000,000.00	(6,381,000.00)	
20008001/12060169	Sales of Motorcycles Reflective Jacket		5,000,000.00	5,000,000.00	(5,000,000.00)	
<b>Total</b>		<b>24,088,595.00</b>	<b>67,096,561.99</b>	<b>29,000,000.00</b>	<b>40,100,000.00</b>	<b>(16,011,405.00)</b>
<b>SALES</b>						
<b>MINISTRY OF COMMERCE INDUSTRY AND TOURISM</b>						
Organization/Economic Code						
22001001/12060000						
<b>SALES</b>						
<b>GOMBE STATE PROPERTY DEVELOPMENT COMPANY</b>						
Organization/Economic Code						
22008001/12020600						
22018001/12020606	Sales of Application Forms	2,790,000.00		500,000.00	(1,710,000.00)	
22018001/12020629	Sales of Government Properties			20,000,000.00	(5,000,000.00)	
<b>Total</b>		<b>2,790,000.00</b>		<b>20,500,000.00</b>	<b>9,500,000.00</b>	<b>(6,710,000.00)</b>
<b>SALES</b>						
<b>MINISTRY OF WATER RESOURCES</b>						
Organization/Economic Code						
52001001/12060000						
20007001/12060010	Proceeds from Auction	116,494.25	76,125.00	500,000.00	(383,505.75)	
20007001/12060139	Sales of Government Property		82,500.00	500,000.00	(500,000.00)	
<b>Total</b>		<b>116,494.25</b>	<b>158,625.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>(883,505.75)</b>



<b>SALES</b>									
<b>GOMBE STATE WATER BOARD</b>									
Organization/Economic Code									
52.102001/12060000									
52.102001/12020606	Sales of Application Forms						1,000,000.00	500,000.00	(500,000.00)
52.102001/12040538	Private Water Charges		29,500.00				500,000.00	500,000.00	(470,500.00)
52.102001/12060123	Sales of Application Form						1,000,000.00		
52.102001/12060129	Water Rate/Charges		1,262,200.00						1,262,200.00
<b>Total</b>			<b>1,291,700.00</b>				<b>2,500,000.00</b>	<b>1,000,000.00</b>	<b>291,700.00</b>
<b>SALES</b>									
<b>OFFICE OF THE SUVEYYOR GENERAL</b>									
Organization/Economic Code									
60002001/12060000									
60002001/12020637	Sales of Maps		37,500.00				1,000,000.00	500,000.00	(462,500.00)
<b>Total</b>			<b>37,500.00</b>				<b>1,000,000.00</b>	<b>500,000.00</b>	<b>(462,500.00)</b>
<b>SALES</b>									
<b>MINISTRY OF METROPOLITANT AND URBAN DEVELOPMENT</b>									
Organization/Economic Code									
68001001/12060000									
<b>SALES</b>									
<b>STATE URBAN PLANNING &amp; DEVELOPMENT BOARD</b>									
Organization/Economic Code									
69001001/12060000									
<b>SALES</b>									
<b>MINISTRY OF COOPERATIVES</b>									
Organization/Economic Code									
69001001/12060000									
54001001/12060053	Registration Forms		1,427,900.00						1,427,900.00
<b>Total</b>			<b>1,427,900.00</b>				<b>2,567,500.00</b>	<b>1,427,900.00</b>	<b>1,427,900.00</b>



<b>SALES</b>										
<b>DIRECTORATE OF LANDS</b>										
Organization/Economic Code										
60001001/12060060										
60001001/12020616 Other Sales						20,000.00				
<b>Total</b>						<b>20,000.00</b>				
<b>SALES</b>										
<b>DIRECTORATE OF LANDS</b>										
Organization/Economic Code										
60001001/12060000										
60001001/12020616 Other Sales						20,000.00				
<b>Total</b>						<b>20,000.00</b>				
<b>SALES</b>										
<b>GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)</b>										
Organization/Economic Code										
60003001/12060000										
60003001/12020616 Other Sales						3,598,211.00	6,500,000.00			(2,901,789.00)
60003001/12020616 Sales of Layout Plans						21,796,270.51	9,000,000.00			17,796,270.51
<b>Total</b>						<b>17,323,068.63</b>	<b>11,500,000.00</b>	<b>10,500,000.00</b>		<b>14,894,481.51</b>
<b>SALES</b>										
<b>MINISTRY OF RURAL COMMUNITY DEVELOPMENT AND COOPERATIVES</b>										
Organization/Economic Code										
51001001/12060000										
51001001/12040605 Hotel Business Fees						1,500,000.00				
51001001/12040606 Optic Fiber Cables Layinf Fees						1,500,000.00				
51001001/12060053 Sales of Registration Forms						120,000.00	1,000,000.00			120,000.00
<b>Total</b>						<b>120,000.00</b>	<b>4,000,000.00</b>	<b>120,000.00</b>		<b>120,000.00</b>
<b>SALES</b>										
<b>JUDICIAL SERVICE COMMISSION</b>										
Organization/Economic Code										
18011001/12060000										



18011001/12060159	Sales of Application /RegistrationForms	283,700.00	66,000.00	1,000,000.00	1,000,000.00	(934,000.00)
18011001/12060160	Sales of Transfer of Service Forms	53,000.00	20,000.00	1,000,000.00	1,000,000.00	(980,000.00)
18011001/12060161	Sales of (APERS Form	310,500.00	510,500.00	2,000,000.00	2,000,000.00	(1,489,500.00)
18011001/12060162	Sales of Contract Appointment/Re-Engagement Forms	10,000.00		1,500,000.00	1,500,000.00	(1,500,000.00)
18011001/12060165	Sale of Recruitment/Appointment Forms		50,000.00	500,000.00	500,000.00	(500,000.00)
18011001/12060167	Sale of JSC Forms 5 Apers for [GL 1 and 2 ]		50,000.00			50,000.00
<b>Total</b>		<b>657,200.00</b>	<b>646,500.00</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>(5,353,500.00)</b>
<b>SALES</b>						
<b>HIGH COURT OF JUSTICE</b>						
Organization/Economic Code						
26051001/12060000						
26051001/12020606	Sales of Application / RegistrationForm		2,500.00	1,000,000.00		2,500.00
26051001/12060140	Sales of Application Forms	27,500.00	23,500.00	1,000,000.00	1,000,000.00	(976,500.00)
<b>Total</b>		<b>27,500.00</b>	<b>26,000.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>(974,000.00)</b>
<b>SALES</b>						
<b>SHARIA COURT DIVISION</b>						
Organization/Economic Code						
26053001/12060000						
26053001/12020606	Sales of Application Forms	13,800.00	2,900.00	250,000.00	390,000.00	(387,100.00)
<b>Total</b>		<b>13,800.00</b>	<b>2,900.00</b>	<b>250,000.00</b>	<b>390,000.00</b>	<b>(387,100.00)</b>
<b>SALES</b>						
<b>AREA COURT DIVISION</b>						
Organization/Economic Code						
26055001/12060000						
<b>SALES</b>						
<b>COLLEGE OF LEGAL &amp; ISLAMIC STUDIES NAFADA</b>						
Organization/Economic Code						
66019002/12060000						
66019001/12060003	Sales of ID Cards	200,500.00	549,000.00	1,200,000.00	200,000.00	349,000.00
66019001/12060122	Sales of Application Form	179,000.00	8,000.00	2,700,000.00		8,000.00
<b>Total</b>		<b>379,500.00</b>	<b>557,000.00</b>	<b>3,900,000.00</b>	<b>200,000.00</b>	<b>357,000.00</b>





17020001/12020628	Proceeds from Auctions				2,000,000.00				
66020001/12060003	Sales of ID Cards		390,000.00		1,500,000.00		1,500,000.00		(1,110,000.00)
<b>Total</b>			<b>390,000.00</b>		<b>3,500,000.00</b>		<b>1,500,000.00</b>		<b>(1,110,000.00)</b>
<b>SALES</b>									
<b>TEACHERS SERVICE COMMISSION</b>									
	Organization/Economic Code								
17017001/12060000									
17017001/12060068	Sale of Transfer Forms		25,900.00		70,000.00				25,900.00
17017001/12060001	Sales of Application Forms	19,363,240.79	421,900.00		2,000,000.00		1,000,000.00		(578,100.00)
17017001/12060143	Sales of Withdrawal/Resignation/Retirement Forms				300,000.00		300,000.00		(300,000.00)
17017001/12060146	Sale of Transfer of States Forms		34,600.00				70,000.00		(35,400.00)
17017001/12060149	Sales of Contract Appointment/Re-engagement Form				320,000.00		320,000.00		(320,000.00)
<b>Total</b>		<b>19,363,240.79</b>	<b>482,400.00</b>		<b>2,690,000.00</b>		<b>1,690,000.00</b>		<b>(1,207,600.00)</b>
<b>SALES</b>									
<b>GOMBE STATE UNIVERSITY</b>									
	Organization/Economic Code								
66021001/12060000									
66021001/12060122	Sales of Admission Forms	7,217,850.00	8,477,626.25						8,477,626.25
<b>Total</b>		<b>7,217,850.00</b>	<b>8,477,626.25</b>						<b>8,477,626.25</b>
<b>SALES</b>									
<b>SALES - GOMBE STATE UNIVERSITY FOR SC. AND TECHNOLOGY</b>									
	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)
<b>Total</b>					<b>20,000.00</b>		<b>20,000.00</b>		<b>(20,000.00)</b>
<b>SALES</b>									
<b>GOMBE STATE SCHOLARSHIP BOARD</b>									
	Organization/Economic Code								
17056001/12060000									
66056001/12600006	Sales of Application Forms				10,000,000.00		10,000,000.00		(10,000,000.00)
<b>Total</b>					<b>10,000,000.00</b>		<b>10,000,000.00</b>		<b>(10,000,000.00)</b>





SALES									
<b>MINISTRY OF HIGHER EDUCATION</b>									
Organization/Economic Code									
66001001/12060000									
66001001/12060606	Sales of Journals & Publications	200,000.00	200,000.00				200,000.00		(200,000.00)
66001001/12060152	Sale of Application Forms	1,000,000.00	1,000,000.00				1,500,000.00		(1,500,000.00)
<b>Total</b>		<b>1,200,000.00</b>	<b>1,200,000.00</b>				<b>1,700,000.00</b>		<b>(1,700,000.00)</b>
SALES									
<b>MINISTRY OF HEALTH</b>									
Organization/Economic Code									
21001001/12060000									
21001001/12060122	Sales of Application Forms	3,457,692.00	2,000,000.00				4,000,000.00		(542,308.00)
<b>Total</b>		<b>3,457,692.00</b>	<b>2,000,000.00</b>				<b>4,000,000.00</b>		<b>(542,308.00)</b>
SALES									
<b>SCHOOL OF NURSING</b>									
Organization/Economic Code									
21011001/12060000									
21011001/12060122	Sales of Admission Forms	500,000.00	500,000.00				500,000.00		(500,000.00)
<b>Total</b>		<b>500,000.00</b>	<b>500,000.00</b>				<b>500,000.00</b>		<b>(500,000.00)</b>
SALES									
<b>GOMBE STATE TRADITIONAL MEDICINE BOARD</b>									
Organization/Economic Code									
21015001/22020000									
SALES									
<b>COLLEGE OF HEALTH TECHNOLOGY</b>									
Organization/Economic Code									
21016001/12060000									
21016001/12060166	Sales of Admission Form	5,000,000.00	5,000,000.00				5,000,000.00		
<b>Total</b>			<b>5,000,000.00</b>				<b>5,000,000.00</b>		





20007001/12020712	Other Earnings	11,801,000.00	9,036,488.88	40,000,000.00	40,000,000.00	(30,963,511.12)
20007001/12070118	Proceeds from Monetisation		1,496,250.00	50,000,000.00	5,000,000.00	(3,503,750.00)
20007001/12070121	Misc Income	13,540,458.74	43,386,565.85	20,000,000.00		43,386,565.85
<b>Total</b>		<b>25,341,458.74</b>	<b>53,919,304.73</b>	<b>110,000,000.00</b>	<b>45,000,000.00</b>	<b>8,919,304.73</b>
<b>EARNINGS</b>						
<b>BOARD OF INTERNAL REVENUE</b>						
Organization/Economic Code						
20008001/12070000						
20008001/12020701	Earning From Consultancy Services			3,000,000.00		(3,000,000.00)
20008001/12020722	Revalidation of Old Plates Numbers		2,387,500.00			2,387,500.00
20008001/12070101	Earnings from Hospital Shops	5,535,625.00	1,525,000.00	4,000,000.00	4,000,000.00	(2,475,000.00)
20008001/12070107	Earning From Cars Hire Services		294,500.00	4,000,000.00	4,000,000.00	(3,705,500.00)
20008001/12070712	Other Earnings	5,363,349.00				
<b>Total</b>		<b>10,898,974.00</b>	<b>4,207,000.00</b>	<b>11,000,000.00</b>	<b>11,000,000.00</b>	<b>(6,793,000.00)</b>
<b>EARNINGS</b>						
<b>MINISTRY OF COMMERCE TRADE &amp; INDUSTRY</b>						
Organization/Economic Code						
22001001/12070000						
22001001/12020723	Registration of Business Premises	5,101,000.00	9,444,000.00		11,500,000.00	(2,056,000.00)
22001001/12020724	Registration of Hotels				3,000,000.00	(3,000,000.00)
22001001/12020725	Earnings from State Owned Hotels	4,739,583.33	53,989,943.55	100,000,000.00		53,989,943.55
22001001/12070029	Earnings From Market	820,800.00	957,100.00	7,000,000.00	7,000,000.00	(6,042,900.00)
22001001/12070089	Earnings From State Cultural Troupes			2,000,000.00		
22001001/12070115	Earnings from Gombe Jewel Hotel Abuja	8,774,073.33				
22001001/12070116	Earnings from State Owned Hotels		3,833,200.00		50,000,000.00	(46,166,800.00)
22001001/12020725	Other Earnings	5,000.00	250,000.00			250,000.00
<b>Total</b>		<b>19,440,456.66</b>	<b>68,474,243.55</b>	<b>109,000,000.00</b>	<b>71,500,000.00</b>	<b>(3,025,756.45)</b>
<b>EARNINGS</b>						
<b>MINISTRY OF SCIENCE AND TECHNOLOGY</b>						
Organization/Economic Code						
28001001/12070000						
28001001/12020728	Certification of Patent & Trade Marks			1,000,000.00	1,000,000.00	(1,000,000.00)
28001001/12020729	Certification of Commodities/Products			1,100,000.00		
28001001/12020544	Registration of NATA Union Members			500,000.00	400,000.00	(400,000.00)



28001001/12020730	Amalgamated Unions/Associations								500,000.00	(500,000.00)
28001001/12020732	Earnings from Other Masts							3,000,000.00	3,000,000.00	(3,000,000.00)
28001001/12020732	GSM Service Providers							20,000,000.00	5,000,000.00	(5,000,000.00)
28001001/12020787	Demorage Charge							5,000,000.00		
28001001/12020788	Accident Treatment Charge							3,000,000.00		
<b>Total</b>								<b>33,600,000.00</b>	<b>9,900,000.00</b>	<b>(9,900,000.00)</b>
<b>EARNINGS</b>										
<b>MINISTRY OF WORKS AND TRANSPORT</b>										
Organization/Economic Code										
34001001/12070000										
34001001/12020704	Earnings From the use of Government Vehicles	266,500.00			212,500.00			1,500,000.00	1,500,000.00	(1,287,500.00)
34001001/12020706	Earnings From Tolls of Expressway				61,500.00			2,000,000.00	2,000,000.00	(1,938,500.00)
34001001/12020736	Students Airport Excursion				8,709,600.00			2,000,000.00	9,000,000.00	(290,400.00)
34001001/12020737	Other Airport Services General				14,652,674.00			45,000,000.00	35,000,000.00	(20,347,326.00)
34001001/12070097	Earnings from Gombe State Transport Service	761,731,052.00			688,439,805.00			50,000,000.00	750,000,000.00	(61,560,195.00)
34001001/12070101	International Operation Day / Night Landing							2,000,000.00	2,000,000.00	(2,000,000.00)
34001001/12070102	Earnings From Airport				2,309,591.00				5,000,000.00	2,309,591.00
34001001/12070103	Domestic Landing and Parking							40,000,000.00	5,000,000.00	(5,000,000.00)
34001001/12070128	Earning From Landing and Packing Space				48,000.00					48,000.00
34001001/12070712	Other Earnings	1,948,000.00			865,500.00			2,000,000.00	2,000,000.00	(1,134,500.00)
<b>Total</b>		<b>763,945,552.00</b>			<b>715,299,170.00</b>			<b>144,500,000.00</b>	<b>806,500,000.00</b>	<b>(91,200,830.00)</b>
<b>EARNINGS</b>										
<b>DIRECTORATE OF LANDS</b>										
Organization/Economic Code										
60001001/12070000										
<b>EARNINGS</b>										
<b>MINISTRY OF CULTURE AND TOURISM</b>										
Organization/Economic Code										
36001001/12070000										



52001001/12020701	Earnings From Consultancy Services						460,000.00	(460,000.00)
52001001/12020712	Other Earnings						1,510,000.00	(1,510,000.00)
52001001/12020738	Water Rate/Charges						200,000.00	(200,000.00)
<b>Total</b>							<b>2,170,000.00</b>	<b>(2,170,000.00)</b>
<b>EARNINGS</b>								
<b>GOMBE STATE WATER BOARD</b>								
Organization/Economic Code								
52102001/12070000								
52102001/12020738	Water Rate/Charges	16,239,100.00	8,670,400.00				11,000,000.00	(2,329,600.00)
52102001/12020742	Water Tank Treatment Charges	1,218,008.00	28,000.00				500,000.00	(472,000.00)
52102001/12070109	Compensation Charges		801,500.00				2,000,000.00	(1,198,500.00)
52102001/12070010	Earnings From Relocation of Water Pipe lines State wide						1,000,000.00	(1,000,000.00)
52102001/12070701	Earnings From Consultancy Services	198,000.00					500,000.00	(500,000.00)
52102001/12070712	Other Earnings	3,007,484.00	400.00				21,000,000.00	(20,999,600.00)
<b>Total</b>		<b>20,662,592.00</b>	<b>9,500,300.00</b>				<b>36,000,000.00</b>	<b>(26,499,700.00)</b>
<b>EARNINGS</b>								
<b>MINISTRY OF HOUSING</b>								
Organization/Economic Code								
54001001/12070000								
53001001/12070096	Earnings From Consultancy Services	302,500.00	346,500.00				1,000,000.00	346,500.00
<b>Total</b>		<b>302,500.00</b>	<b>346,500.00</b>				<b>1,000,000.00</b>	<b>346,500.00</b>
<b>EARNINGS</b>								
<b>MINISTRY OF METROPOLITAN AND URBAN DEVELOPMENT</b>								
Organization/Economic Code								
68001001/12070000								
<b>EARNINGS</b>								
<b>GOMBE STATE URBAN PLANNING &amp; DEVELOPMENT BOARD</b>								
Organization/Economic Code								
54053001/12070000								
53053001/12020745	Road Show Permit		250,500.00				10,000,000.00	(1,749,500.00)
53053001/12070003	Earnings From Hire of Plants and Equipments	443,000.00	55,253,175.00				500,000.00	53,753,175.00
53053001/12070060	Signage & Mobile Adverts						1,300,000.00	(1,300,000.00)
<b>Total</b>		<b>443,000.00</b>	<b>55,503,675.00</b>				<b>11,800,000.00</b>	<b>50,703,675.00</b>



<b>EARNINGS</b>									
<b>MINISTRY OF RURAL COMMUNITY DEVELOPMENT AND COOPERATIVES</b>									
Organization/Economic Code									
69001001/12040000									
54001001/12070712	Other Earnings	98,000.00	112,000.00	1,000,000.00	1,000,000.00				112,000.00
<b>Total</b>		<b>98,000.00</b>	<b>112,000.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>				<b>112,000.00</b>
<b>EARNINGS</b>									
<b>HIGH COURT OF JUSTICE</b>									
Organization/Economic Code									
26051001/12070000									
26051001/12021306	Miscellaneous Revenue	3,500.00	1,848,250.00	500,000.00	500,000.00				(1,651,750.00)
<b>Total</b>		<b>3,500.00</b>	<b>1,848,250.00</b>	<b>500,000.00</b>	<b>500,000.00</b>				<b>(1,651,750.00)</b>
<b>EARNINGS</b>									
<b>SHARIA COURT OF APPEAL</b>									
Organization/Economic Code									
26053001/12040000									
26053001/12020760	Declaration General	29,700.00	110,500.00	500,000.00	500,000.00				110,500.00
<b>Total</b>		<b>29,700.00</b>	<b>110,500.00</b>	<b>500,000.00</b>	<b>500,000.00</b>				<b>110,500.00</b>
<b>EARNINGS</b>									
<b>COLLEGE OF LEGAL &amp; ISLAMIC STUDIES NAFADA</b>									
Organization/Economic Code									
66001001/12070000									
66190001/12020748	Sale of Admission Form		565,000.00			700,000.00			(135,000.00)
66190001/12020749	Students Handbook		1,467,000.00			700,000.00			767,000.00
66190001/12020751	ICT Charges		177,500.00			1,000,000.00			(822,500.00)
66190001/12020752	Library Usage Charges		302,500.00			200,000.00			102,500.00
66190001/12020753	Verification of Results Charges		506,000.00			3,200,000.00			(2,694,000.00)
66190001/12020755	Games/Sports Charges		252,000.00			1,000,000.00			(748,000.00)
66190001/12020756	Facility Usage Charges		2,049,000.00			1,000,000.00			1,049,000.00
66190001/12020757	Matriculation Charges		825,000.00			1,000,000.00			(175,000.00)
66190001/12020759	Hostel Accommodation Charges		1,451,268.80			1,000,000.00			451,268.80
66190001/12020776	Teaching Practice Charges					300,000.00			(300,000.00)
<b>Total</b>			<b>7,595,268.80</b>			<b>10,100,000.00</b>			<b>(2,504,731.20)</b>



<b>EARNINGS</b>									
<b>MINISTRY OF YOUTH AND SPORT DEVELOPMENT</b>									
Organization/Economic Code									
13001001/12070000									
13001001/12020450 Cold Room Fees									
13001001/12020761 Earning from Hiring of Camaras/Public Address System									
<b>Total</b>									
<b>EARNINGS</b>									
<b>GOMBE STATE AGENCY FOR COMMUNITY AND SOCIAL DEVELOPMENT</b>									
Organization/Economic Code									
14002001/22000000									
14001001/12020648 Blind Workshop Products									
14001001/12020649 Sales of Women Development Center Product									
14001001/12070065 Child Development Schools									
14001001/12020768 Hiring of Hall & Other Facilities									
14001001/12070107 Earning from Music/Films Producers									
14001001/12020764 Earning from Music/Films/Video/Cassete Vendors									
14001001/12020712 Other Earnings									
<b>Total</b>									
<b>EARNINGS</b>									
<b>MINISTRY OF WOMEN AFFAIRS</b>									
Organization/Economic Code									
14001001/12070000									
14001001/12020648 Blind Workshop Products									
14001001/12020649 Sales of Women Development Center Product									
14001001/12070065 Child Development Schools									
14001001/12020768 Hiring of Hall & Other Facilities									
14001001/12070107 Earning from Music/Films Producers									
14001001/12020764 Earning from Music/Films/Video/Cassete Vendors									
14001001/12020712 Other Earnings									
<b>Total</b>									
<b>EARNINGS</b>									
<b>TEACHERS SERVICE COMMISSION</b>									
Organization/Economic Code									
17017001/12060068									



17017001/12060712	Other Earnings							500,000.00	(500,000.00)
<b>Total</b>								<b>500,000.00</b>	<b>(500,000.00)</b>
<b>EARNINGS</b>									
<b>STATE POLYTECHNIC BAJOGA</b>									
Organization/Economic Code									
170180001/12070000									
66018001/12020748	Sale of Admission Form	5,000.00	241,583.24	1,000,000.00	1,000,000.00			1,000,000.00	(758,416.76)
66018001/12020749	Students Handbook			500,000.00	500,000.00			500,000.00	(500,000.00)
66018001/12020751	ICT Charges	1,000.00		1,100,000.00	1,100,000.00			1,100,000.00	(1,100,000.00)
66018001/12020752	Library Usage Charge	1,000.00		700,000.00	700,000.00			700,000.00	(700,000.00)
66018001/12020753	Verification of Results Charges	429,511.56	137,000.00	650,000.00	650,000.00			650,000.00	(513,000.00)
66018001/12020755	Games/Sports Charges	2,000.00		700,000.00	700,000.00			700,000.00	(700,000.00)
66018001/12070757	Matriculation Charges			750,000.00	750,000.00			370,000.00	(370,000.00)
66018001/12020769	Administrative Charges		600,699.31						600,699.31
66018001/12070777	SIWES		802,600.00					500,000.00	302,600.00
66018001/12040264	Registration Fees	5,000,000.00	7,771,338.59	2,000,000.00	2,000,000.00			3,500,000.00	4,271,338.59
66018001/12070124	Misc Revenue	144,000.00	45,000.00						45,000.00
66018001/12070756	Facility Usage Charges	1,000.00	300,000.00					750,000.00	(450,000.00)
<b>Total</b>		<b>5,583,511.56</b>	<b>9,898,221.14</b>	<b>7,900,000.00</b>	<b>7,900,000.00</b>			<b>9,770,000.00</b>	<b>128,221.14</b>
<b>EARNINGS</b>									
<b>COLLEGE OF EDUCATION BILLIRI</b>									
Organization/Economic Code									
17020001/12070000									
66020001/12070124	Misc Revenue	230,469.68						500,000.00	
<b>Total</b>		<b>230,469.68</b>						<b>500,000.00</b>	
<b>EARNINGS</b>									
<b>GOMBE STATE UNIVERSITY</b>									
Organization/Economic Code									
6601001/12040000									
<b>EARNINGS</b>									
<b>GOMBE STATE UNIVERSITY FOR SCIENCE AND TECHNOLOGY</b>									
Organization/Economic Code									
66022001/12060000									





66022001/12020751	ICT Charges					10,000.00	10,000.00	10,000.00	(10,000.00)
66022001/12020752	Library Usage Charges					10,000.00	10,000.00	(10,000.00)	(10,000.00)
66022001/12020753	Verification of Results Charges					10,000.00	10,000.00	(10,000.00)	(10,000.00)
66022001/12020755	Games/Sports Charges					10,000.00	10,000.00	(10,000.00)	(10,000.00)
66022001/12020759	Hostel Accommodation Charges					10,000.00	10,000.00	(10,000.00)	(10,000.00)
66022001/12020770	Medical Examination Charges					10,000.00	10,000.00	(10,000.00)	(10,000.00)
<b>Total</b>						<b>60,000.00</b>	<b>60,000.00</b>	<b>(60,000.00)</b>	<b>(60,000.00)</b>
<b>EARNINGS</b>									
<b>SPORTS COMMISSION</b>									
Organization/Economic Code									
39001001/12070000									
39001001/12070052	Earnings From Stadium Hire	5,270,000.00	1,689,000.00			2,000,000.00	10,000,000.00		(8,311,000.00)
<b>Total</b>		<b>5,270,000.00</b>	<b>1,689,000.00</b>			<b>2,000,000.00</b>	<b>10,000,000.00</b>		<b>(8,311,000.00)</b>
<b>EARNINGS</b>									
<b>MINISTRY OF HEALTH</b>									
Organization/Economic Code									
21001001/12070000									
21001001/12070072	Earning from Open Space						1,000,000.00		(1,000,000.00)
21001001/12070101	Earnings From Hospital Shops		7,239,166.00			500,000.00	500,000.00		6,739,166.00
21001001/12070712	Other Earnings	578,915,189.30	321,789,328.48			105,000,000.00	255,000,000.00		66,789,328.48
<b>Total</b>		<b>578,915,189.30</b>	<b>329,028,494.48</b>			<b>105,500,000.00</b>	<b>256,500,000.00</b>		<b>72,528,494.48</b>
<b>EARNINGS</b>									
<b>COLLEGE OF NURSING GOMBE</b>									
Organization/Economic Code									
21001001/12070000									
21001001/21070074	Hire of Hall					300,000.00			
<b>Total</b>						<b>300,000.00</b>			
<b>EARNINGS</b>									
<b>COLLEGE OF HEALTH</b>									
Organization/Economic Code									
21016001/12040000									
21016001/12020748	Sale of Admission Form						2,000,000.00		(2,000,000.00)
<b>Total</b>							<b>2,000,000.00</b>		<b>(2,000,000.00)</b>





22018001/12020808	Rent on Govt. Stalls		860,000.00	1,500,000.00	1,500,000.00	(640,000.00)
<b>Total</b>			<b>860,000.00</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>(640,000.00)</b>
<b>RENT ON GOVERNMENT BUILDINGS</b>						
<b>OFFICE OF THE ACCOUNTANT GENERAL</b>						
Organization/Economic Code						
20007001/12080000						
20007001/12080019	Rent on Government Property	200,000.00	4,943,306.57			4,943,306.57
<b>Total</b>		<b>200,000.00</b>	<b>4,943,306.57</b>			<b>4,943,306.57</b>
<b>RENT ON GOVERNMENT BUILDINGS</b>						
<b>MINISTRY OF COMMERCE TRADE AND INDUSTRY</b>						
Organization/Economic Code						
22001001/12020000						
22001001/12020907	Rent on Industrial Estates	920,000.00	1,540,900.00	5,000,000.00	5,000,000.00	(3,459,100.00)
<b>Total</b>		<b>920,000.00</b>	<b>1,540,900.00</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>(3,459,100.00)</b>
<b>RENT ON GOVERNMENT BUILDINGS</b>						
<b>MINISTRY OF METROPOLITAN AND URBAN DEV</b>						
Organization/Economic Code						
536002001/12080000						
<b>TOTAL RENT ON GOVERNMENT BUILDINGS</b>		<b>2,457,478.84</b>	<b>10,735,244.58</b>	<b>7,730,000.00</b>	<b>6,730,000.00</b>	<b>4,005,244.58</b>
<b>RENT ON GOVERNMENT LANDS</b>						
<b>DIRECTORATE OF LANDS</b>						
Organization/Economic Code						
60001001/12090000						
60001001/12020908	Consent Fees	15,574,200.00				
60001001/12090007	Recovery on Compensation	17,667,372.06		2,500,000.00		
60001001/12090007	Ground Rent	41,869,761.16				
<b>Total</b>		<b>75,111,333.22</b>		<b>2,500,000.00</b>		
<b>RENT ON GOVERNMENT LANDS</b>						
<b>GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)</b>						
Organization/Economic Code						
60003001/12040000						



60003001/12020523	Penalty for Late Payment of Rent									500,000.00	(500,000.00)
60003001/12020414	Search Fees		923,690.80	1,049,800.00	1,500,000.00	5,000,000.00	4,000,000.00			4,000,000.00	(2,950,200.00)
60003001/12020489	Recertification Charges		26,169,676.34	6,276,457.93	60,000,000.00	60,000,000.00	310,000,000.00			310,000,000.00	(303,723,542.07)
60003001/12020909	Ground Rent		156,222,479.09	23,394,947.75	195,000,000.00	195,000,000.00	45,000,000.00			45,000,000.00	(21,605,052.25)
<b>Total</b>			<b>183,315,846.23</b>	<b>30,721,205.68</b>	<b>261,500,000.00</b>	<b>261,500,000.00</b>	<b>359,500,000.00</b>				<b>(328,778,794.32)</b>
<b>RENT ON GOVERNMENT LANDS</b>											
<b>HIGH COURT OF JUSTICE</b>											
Organization/Economic Code											
26051001/12090000											
<b>RENT ON GOVERNMENT LANDS</b>											
<b>GOMBE STATE UNIVERSITY</b>											
Organization/Economic Code											
66021001/12090000											
<b>RENT ON GOVERNMENT LANDS</b>											
66021001/12080006	Rent on Senior Staff Quarters		873,812.08	902,704.08	1,730,000.00	1,730,000.00	730,000.00			730,000.00	172,704.08
<b>Total</b>			<b>873,812.08</b>	<b>902,704.08</b>	<b>1,730,000.00</b>	<b>1,730,000.00</b>	<b>730,000.00</b>				<b>172,704.08</b>
<b>RENT ON GOVERNMENT LANDS</b>											
<b>COLLEGE OF EDUCATION BILLIRI</b>											
Organization/Economic Code											
66020001/12080000											
66020001/12080006	Rent on Senior Staff Quarters		463,666.76	3,348,333.73	1,000,000.00	1,000,000.00	1,000,000.00			1,000,000.00	2,348,333.73
<b>Total</b>			<b>463,666.76</b>	<b>3,348,333.73</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>				<b>2,348,333.73</b>
<b>TOTAL RENT ON GOVERNMENT LANDS</b>			<b>258,427,179.45</b>	<b>31,581,205.68</b>	<b>265,500,000.00</b>	<b>265,500,000.00</b>	<b>361,000,000.00</b>				<b>(329,418,794.32)</b>
<b>REPAYMENTS</b>											
<b>MINISTRY OF AGRICULTURE AND ANIMAL HUSBANDRY</b>											
Organization/Economic Code											
15001001/12100000											
15001001/12100009	General Refunds		1,200,000.00	2,000,000.00	21,000,000.00	21,000,000.00	1,000,000.00			1,000,000.00	1,000,000.00
<b>Total</b>			<b>1,200,000.00</b>	<b>2,000,000.00</b>	<b>21,000,000.00</b>	<b>21,000,000.00</b>	<b>1,000,000.00</b>				<b>1,000,000.00</b>
<b>REPAYMENTS</b>											
<b>OFFICE OF THE ACCOUNTANT GENERAL</b>											
Organization/Economic Code											
20007001/12100000											



20007001/12100005	Recovery of Staff Housing Loans	4,875,000.00								
20007001/12100006	General Refunds	40,241,394.05					10,000,000.00	10,000,000.00	10,000,000.00	(8,670,134.01)
20007001/12100010	Recovery of Car Loans	27,620,893.18					45,000,000.00	45,000,000.00	45,000,000.00	18,545,706.33
<b>Total</b>		<b>72,737,287.23</b>					<b>55,000,000.00</b>	<b>55,000,000.00</b>	<b>10,000,000.00</b>	<b>9,875,572.32</b>
<b>REPAYMENT</b>										
<b>DIRECTORATE OF LANDS</b>										
Organization/Economic Code										
60001001/12100000										
60001001/12100008	Recovery on Compensation	2,798,600.00								
<b>Total</b>		<b>2,798,600.00</b>								
<b>REPAYMENT</b>										
<b>GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)</b>										
Organization/Economic Code										
60003001/12020909										
60003001/1202008	Repayment - Recovery on Compensation		70,000.00	2,000,000.00			2,000,000.00	2,000,000.00	500,000.00	(430,000.00)
<b>Total</b>			<b>70,000.00</b>	<b>2,000,000.00</b>			<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>500,000.00</b>	<b>(430,000.00)</b>
<b>TOTAL REPAYMENTS</b>		<b>76,735,887.23</b>	<b>21,945,572.32</b>	<b>78,000,000.00</b>			<b>11,500,000.00</b>	<b>11,500,000.00</b>	<b>10,445,572.32</b>	<b>10,445,572.32</b>
<b>INVESTMENT INCOME</b>										
<b>OFFICE OF THE ACCOUNTANT GENERAL</b>										
Organization/Economic Code										
20007001/12120000										
20007001/12110003	Dividend Received			30,000,000.00			30,000,000.00	30,000,000.00	10,000,000.00	(10,000,000.00)
<b>Total</b>				<b>30,000,000.00</b>			<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>10,000,000.00</b>	<b>(10,000,000.00)</b>
<b>TOTAL INVESTMENT INCOME</b>				<b>30,000,000.00</b>			<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>10,000,000.00</b>	<b>(10,000,000.00)</b>
<b>INTEREST</b>										
<b>OFFICE OF THE ACCOUNTANT GENERAL</b>										
Organization/Economic Code										
20007001/12120000										
20007001/12120001	Interest on Bank Deposit	84,186,877.53	130,701,084.73	50,000,000.00			50,000,000.00	50,000,000.00	10,000,000.00	120,701,084.73
20007001/12120002	Interest on Motor Vehicle Advances			10,000,000.00			10,000,000.00	10,000,000.00	5,000,000.00	(5,000,000.00)
<b>Total</b>		<b>84,186,877.53</b>	<b>130,701,084.73</b>	<b>60,000,000.00</b>			<b>60,000,000.00</b>	<b>60,000,000.00</b>	<b>15,000,000.00</b>	<b>115,701,084.73</b>
<b>TOTAL INTEREST</b>		<b>84,186,877.53</b>	<b>131,081,129.73</b>	<b>60,000,000.00</b>			<b>60,000,000.00</b>	<b>60,000,000.00</b>	<b>15,000,000.00</b>	<b>116,081,129.73</b>



<b>REIMBURSEMENT</b>											
<b>OFFICE OF THE HEAD OF SERVICE</b>											
Organization/Economic Code											
25001001/12130000											
<b>REIMBURSEMENT</b>											
<b>GOMBE STATE UNIVERSITY OF SCI. &amp; TECH KUMO</b>											
Organization/Economic Code											
66022001/12140000											
66022001/12140002 Misc Revenue						354.75	100,000.00	100,000.00	100,000.00	(99,645.25)	
<b>Total</b>						<b>354.75</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>(99,645.25)</b>	
<b>REIMBURSEMENT</b>											
<b>OFFICE OF THE ACCOUNTANT GENERAL</b>											
Organization/Economic Code											
20007001/12130000											
20007001/12121306 Miscellaneous Revenue						2,362,803.65	20,000,000.00	20,000,000.00	70,000,000.00	(68,537,642.01)	
20007001/12121309 Recovery of Car Loan						46,799.91			5,000,000.00	(5,000,000.00)	
<b>Total</b>						<b>2,409,603.56</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>75,000,000.00</b>	<b>(73,537,642.01)</b>	
<b>TOTAL REIMBURSEMENT</b>											
<b>MISCELLANEOUS</b>											
<b>MINISTRY OF AGRICULTURE AND ANIMAL HUSBANDARY</b>											
Organization/Economic Code											
15001001/12140000											
15001001/12140002 Miscellaneous Revenue						149,947.50			756,840.48	756,840.48	
<b>Total</b>						<b>149,947.50</b>			<b>756,840.48</b>	<b>756,840.48</b>	
<b>MISCELLANEOUS</b>											
<b>OFFICE OF THE ACCOUNTANT GENERAL</b>											
Organization/Economic Code											
20007001/12140000											
20007001/12140001 Recovery of Overpayment						51,304,785.24			890,285,010.60	890,285,010.60	
20007001/12140002 Unspecified Revenue						9,145,710.22			45,078,315.69	45,078,315.69	
20007001/12140003 Refund of Excess Bank Charges						824,542,008.27					
<b>Total</b>						<b>884,992,503.73</b>			<b>935,363,326.29</b>	<b>935,363,326.29</b>	



<b>MISCELLANEOUS</b>					
<b>BOARD OF INTERNAL REVENUE</b>					
Organization/Economic Code					
20008001/12200000					
20008001/12240003	Liabilities (Back Duty)	3,198,080,241.47	3,506,853,821.91	8,000,000,000.00	(2,993,146,178.09)
<b>Total</b>		<b>3,198,080,241.47</b>	<b>3,506,853,821.91</b>	<b>8,000,000,000.00</b>	<b>(2,993,146,178.09)</b>
<b>MISCELLANEOUS</b>					
<b>HIGH COURT</b>					
Organization/Economic Code					
26051001/12140000					
26051001/12140002	Miscellaneous Income	2,000.00	112,021.50		112,021.50
<b>Total</b>		<b>2,000.00</b>	<b>112,021.50</b>		<b>112,021.50</b>
<b>MISCELLANEOUS</b>					
<b>SCHOOL OF HEALTH TECHNOLOGY</b>					
Organization/Economic Code					
21016001/12140000					
21016001/12140002	Unspecified Revenue		26.88		26.88
<b>Total</b>			<b>26.88</b>		<b>26.88</b>
<b>MISCELLANEOUS</b>					
<b>COLLEGE OF LEGAL &amp; ISLAMIC STUDIES NAFADA</b>					
Organization/Economic Code					
66019001/12140000					
66019001/12140002	Misc Revenue	5,436,500.00	4,530,224.95	4,000,000.00	2,030,224.95
<b>Total</b>		<b>5,436,500.00</b>	<b>4,530,224.95</b>	<b>4,000,000.00</b>	<b>2,030,224.95</b>
<b>MISCELLANEOUS</b>					
<b>COLLEGE OF EDUCATION BILLIRI</b>					
Organization/Economic Code					
66020001/12140000					
66020001/12140001	Misc Revenue		264,846.07	500,000.00	(235,153.93)
<b>Total</b>		<b>5,436,500.00</b>	<b>4,530,224.95</b>	<b>4,000,000.00</b>	<b>2,030,224.95</b>



MISCELLANEOUS										
SCHOOL OF HEALTH TECHNOLOGY										
Organization/Economic Code										
21016001/12140000										
21016001/12140002	Unspecified Revenue		26.88							26.88
<b>Total</b>			<b>26.88</b>							<b>26.88</b>
MISCELLANEOUS										
GOMBE STATE UNIVERSITY										
Organization/Economic Code										
66021001/12140000										
66021001/12140002	Unspecified Revenue	13,353,630.65	22,335,420.82	50,000,000.00	20,000,000.00					2,335,420.82
<b>Total</b>		<b>13,353,630.65</b>	<b>22,335,420.82</b>	<b>50,000,000.00</b>	<b>20,000,000.00</b>					<b>2,335,420.82</b>
<b>TOTAL MISCELLANEOUS</b>		<b>903,934,581.88</b>	<b>963,363,061.74</b>	<b>54,100,000.00</b>	<b>23,100,000.00</b>					<b>940,263,061.74</b>
<b>TOTAL RECURRENT REVENUE</b>		<b>86,578,664,367.59</b>	<b>125,672,911,738.50</b>	<b>90,717,450,000.00</b>	<b>115,617,450,000.00</b>					<b>10,055,461,738.50</b>





**ANNUAL REPORT 2023**  
**SCHEDULE OF**  
**CONSOLIDATED REVENUE**  
**FUND CHARGES(CRFC)**





**GOMBE STATE GOVERNMENT**  
**SCHEDULE OF CONSOLIDATED REVENUE FUND CHARGES (CRFC)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023
	₦	₦	₦	₦	₦
<b>CONSOLIDATED REVENUE FUND CHARGES</b>					
20007001/22060103	78,609,716.07	135,806,422.44	250,000,000.00	136,750,000.00	943,577.56
20007001/22060104			360,500,000.00	10,000,000.00	10,000,000.00
20007001/22060203			515,000,000.00	1,000,000.00	1,000,000.00
20007001/22060202	8,817,127,354.31	9,231,861,582.47	8,000,000,000.00	9,231,870,000.00	8,417.53
<b>Total</b>	<b>8,895,737,070.38</b>	<b>9,367,668,004.91</b>	<b>9,125,500,000.00</b>	<b>9,379,620,000.00</b>	<b>11,951,995.09</b>
<b>CRFC - PUBLIC DEBT CHARGES</b>					
20007001/22060101	973,737,210.60	1,664,899,535.56	1,772,700,000.00	1,665,000,000.00	100,464.44
20007001/22060201	15,322,933,080.65	2,692,427,489.94	1,000,000,000.00	2,693,527,500.00	1,100,010.06
20007001/22060202	2,615,050,584.69	2,101,669,073.19	6,500,000,000.00	2,102,000,000.00	330,926.81
20007001/22060206	433,626,558.75	366,922,425.60		366,922,500.00	74.40
20007001/22060207	219,567,377.42	186,492,699.80		186,492,700.00	0.20
20007001/22060208	1,489,705,937.72	669,420,641.89		669,420,700.00	58.11
20007001/22060209	1,037,619,701.01	1,284,134,438.56		1,284,134,500.00	61.44
20007001/22060210	120,734,896.20	65,341,115.54		65,341,200.00	84.46
20007001/22060212	165,083,931.95	182,211,551.22		182,211,600.00	48.78
20007001/22060215	1,962,624,769.80	2,442,899,111.53		2,442,899,200.00	88.47
20007001/22060216	642,500,298.03	994,569,299.67		994,569,300.00	0.33
20007001/22060217		262,552,290.47		262,552,300.00	9.53
<b>Total</b>	<b>24,983,184,346.82</b>	<b>12,913,539,672.97</b>	<b>9,272,700,000.00</b>	<b>12,915,071,500.00</b>	<b>1,531,827.03</b>



CRFC - SOCIAL BENEFITS								
22001018/21030105	Severance Gratuity							5,630,000.00
66021001/22020304	Gratuity							5,000,000.00
66022001/21010101	Gratuity							500,000.00
11035001/21020301	Gratuity	1,407,271,123.71	2,374,653,311.13					688.87
66018001/21020202	7.5% Contributory Pension Scheme	22,638,135.89						22,000,000.00
66021001/22010101	Gratuity		1,404,753.20					3,595,246.80
66022001/22010101	Gratuity							500,000.00
11035001/21020302	Pension	4,694,097,391.96	5,179,263,824.19					736,175.81
66021001/22010102	Contribution Pension		108,096,769.67					3,230.33
11035001/22010103	Death Benefits	226,919,208.33						
11035001/21020202	Contribution Pension							10,000,000.00
66021001/21020202	Contribution Pension							8,100,000.00
66022001/21020202	Contribution Pension							2,500,000.00
21016001/21020202	Contribution Pension							1,000,000.00
20007001/21020202	7.5% Contributory Pension Scheme	39,512,303.57						
66020001/21020202	7.5% Contributory Pension Scheme	32,297,849.05						25,000,000.00
66021001/22020202	7.5% Contributory Pension Scheme	65,210,077.99						
66022001/21020202	7.5% Contributory Pension Scheme							2,500,000.00
21016001/22020202	Contribution Pension	18,400,000.00	1,186,800.91					813,199.09
<b>Total</b>		<b>6,506,346,090.50</b>	<b>7,664,605,459.10</b>				<b>4,830,000,000.00</b>	<b>87,878,540.90</b>



**ANNUAL REPORT 2023**  
**SCHEDULE OF CAPITAL RECEIPT**



**GOMBE STATE GOVERNMENT  
SCHEDULE OF CAPITAL RECEIPTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Actual		Actual		Original		Final		Variance	
	2022	2023	2022	2023	Budget 2023	Budget 2023	Budget 2023	2023	2023	2023
	N	N	N	N	N	N	N	N	N	N
<b>DOMESTIC GRANTS</b>										
20001001/13010101										
FG Emergency Relief Fund (ERF)										
20001001/13010102										
SDGs Conditional Grants					500,000,000.00			3,000,000,000.00		(3,000,000,000.00)
20001001/13010103	5,388,685,000.00	2,815,708,966.00			3,500,000,000.00			50,000,000.00		(50,000,000.00)
SFTAS					3,500,000,000.00			2,820,000,000.00		(4,291,034.00)
20001001/13010104	1,661,720,799.62	1,345,352,353.76			1,900,000,000.00			2,590,000,000.00		(1,244,647,646.24)
UBE					1,900,000,000.00			1,000,000,000.00		(633,336,770.94)
20001001/13010105	1,101,311.47	366,663,229.06			2,500,000,000.00			5,000,000.00		(5,000,000.00)
TET Fund					50,000,000.00			5,000,000.00		(5,000,000.00)
20001001/13010110										
Strategic Support for Water Supply (COVID_19)										
20001001/13010111	820,674,900.00	107,002,300.00			100,000,000.00			107,002,300.00		107,002,300.00
COVID-19 Intervention					100,000,000.00					
20001001/13010112					200,000,000.00					
SFTAS AF					200,000,000.00					
20001001/13010113					2,500,000,000.00			500,000,000.00		(500,000,000.00)
National Livestock Transformation Plan (NLTP)					2,500,000,000.00			500,000,000.00		(500,000,000.00)
20001001/13010114		10,015,578,648.00			3,500,000,000.00			14,500,000,000.00		(4,484,421,352.00)
Nigeria CAREs Project					3,500,000,000.00			14,500,000,000.00		(4,484,421,352.00)
17003001/13010104	3,550,449,339.55	5,944,492,739.11			100,000,000.00			5,944,492,739.11		5,944,492,739.11
Better Education Service Delivery for All (BESDA)					100,000,000.00			5,944,492,739.11		5,944,492,739.11
<b>Total</b>	<b>11,422,631,350.64</b>	<b>20,594,798,235.93</b>			<b>14,850,000,000.00</b>			<b>24,465,000,000.00</b>		<b>(3,870,201,764.07)</b>
<b>FOREIGN GRANTS</b>										
20001001/13010202										
UNICEF										
20001001/13010206	38,784,598.00	119,218,982.10			200,000,000.00			200,000,000.00		119,218,982.10
United Nations Systems					200,000,000.00			200,000,000.00		119,218,982.10
20001001/13010207					100,000,000.00			100,000,000.00		(99,720,000.00)
International NGO's					100,000,000.00			100,000,000.00		(99,720,000.00)
20001001/13010213	200,000,000.00									
COVID-19 Intervention										
20001001/13010215	208,687,333.90	350,000.00			400,000,000.00			450,000,000.00		(450,000,000.00)
Sustainable Water Supply (w/Bank)					400,000,000.00			450,000,000.00		(450,000,000.00)
20001001/13010215					100,000,000.00			130,000,000.00		(129,650,000.00)
Health System Support Grant (GAVI)					100,000,000.00			130,000,000.00		(129,650,000.00)
20001001/13010217					1,200,000,000.00			900,000,000.00		(900,000,000.00)
Basic Health CAREs Promotion Fund					1,200,000,000.00			900,000,000.00		(900,000,000.00)
20001001/13020408		885,687,130.01			50,000,000.00			5,000,000.00		880,687,130.01
Partnership For Extended Water Supply Sanitation and Hygiene					50,000,000.00			5,000,000.00		880,687,130.01
20001001/13020409								800,000,000.00		(800,000,000.00)
Better Education For All (BESDA)								800,000,000.00		(800,000,000.00)
20001001/13020410					1,000,000,000.00			200,000,000.00		(200,000,000.00)
German-Technical Cooperation (GIZ)					1,000,000,000.00			200,000,000.00		(200,000,000.00)
20001001/13020411					1,300,000,000.00			1,620,000,000.00		(1,620,000,000.00)
Gombe State Malaria Elimination Program					1,300,000,000.00			1,620,000,000.00		(1,620,000,000.00)
20001001/13020412					1,000,000,000.00			300,000,000.00		(300,000,000.00)
USAID State2State Activity					1,000,000,000.00			300,000,000.00		(300,000,000.00)
21003001/13010201					200,000,000.00			50,000,000.00		(50,000,000.00)
Grants from Bill and Melinda Gates Foundation (BMG)					200,000,000.00			50,000,000.00		(50,000,000.00)
17003001/13010201		2,361,900.00						2,361,900.00		2,361,900.00
SUBEB - UNICEF Program								2,361,900.00		2,361,900.00
2200100100/13000001					200,000,000.00			200,000,000.00		(200,000,000.00)
UNIDO Small Hydro Power (shp) Project					200,000,000.00			200,000,000.00		(200,000,000.00)
<b>Total</b>	<b>447,471,931.90</b>	<b>1,007,898,012.11</b>			<b>5,750,000,000.00</b>			<b>4,955,000,000.00</b>		<b>(3,947,101,967.89)</b>



<b>TRANSFER FROM RECURRENT BUDGET SURPLUS</b>									
20007001/14010101	Transfer from CRF	3,939,406,345.04	23,514,987,986.84	27,164,498,000.00	74,291,978,000.00	(50,776,990,013.16)			
<b>Total</b>		<b>3,939,406,345.04</b>	<b>23,514,987,986.84</b>	<b>27,164,498,000.00</b>	<b>74,291,978,000.00</b>	<b>(50,776,990,013.16)</b>			
<b>OTHER CAPITAL RECEIPTS</b>									
<b>MISCELLANEOUS</b>									
20007001/14020201	Local Gov't Contribution to Joint Projects	1,663,584,765.15	2,380,960,028.95	5,000,000,000.00	5,000,000,000.00	(2,619,039,971.05)			
20007001/14020203	FGN Reimbursement on Capital Project		1,524,000,000.00	10,000,000,000.00	500,000,000.00	1,024,000,000.00			
20007001/14020203	Local Gov't Contribution to Higher Education	1,453,052,076.79	1,367,611,236.21			1,367,611,236.21			
20007001/14020204	Local Government Contribution to GoHealth Program		291,546,765.41			291,546,765.41			
<b>Total</b>		<b>3,116,636,841.94</b>	<b>5,564,118,030.57</b>	<b>15,000,000,000.00</b>	<b>5,500,000,000.00</b>	<b>64,118,030.57</b>			
<b>DOMESTIC LOANS AND CREDITS</b>									
20007001/14030101	Commercial & Other Bank Loans			3,000,000,000.00	23,000,000,000.00	(23,000,000,000.00)			
20007001/14030112	CBN Support Facility for Health Sector [COVID-19]			100,000,000.00					
20007001/14030113	SUBEB Loans		1,204,452,353.76			1,204,452,353.76			
20007001/14030114	National Housing Loans Facility (Family Homes)	5,000,000,000.00		4,000,000,000.00					
20007001/14030116	UBA Contract Financing Facility	1,065,248,050.95	14,977,395,933.54			14,977,395,933.54			
20007001/14030117	FGN Bridging Finance Loan	15,035,902,285.70		5,000,000,000.00					
20007001/14030118	Bonds				30,000,000,000.00	(30,000,000,000.00)			
20007001/14030119	CBN Differentiated Cash Reserve Requirement	15,000,000,000.00							
20007001/14030120	UBA Jewel Sukuk Bond Proceed	24,351,000,000.00							
<b>Total</b>		<b>60,452,150,336.65</b>	<b>16,181,848,287.30</b>	<b>12,100,000,000.00</b>	<b>53,000,000,000.00</b>	<b>(36,818,151,712.70)</b>			
<b>EXTERNAL LOANS AND CREDITS</b>									
20001001/14030203	W/Bank Health System Development Programme		417,000,000.00			417,000,000.00			
20001001/14030207	Sustain. Urban Rural Water Supply San & Hygiene (SURWASH) WB	-	1,426,138,679.05			1,426,138,679.05			
20001001/14030218	ACreSAL (W/BANK)		1,433,169,031.13	4,000,000,000.00	3,000,000,000.00	(1,566,830,968.87)			
20001001/14030209	Bilingual Education Programme (IDB)	242,359,152.51	45,333,568.88	1,000,000,000.00	1,000,000,000.00	45,333,568.88			
20007001/14030211	Accelerating Nutrition Results in Nigeria		381,247,760.54	1,000,000,000.00	1,000,000,000.00	(618,752,239.46)			
20007001/14030125	Inclusive Basic Service Delivery ADB		227,500,000.00	3,500,000,000.00	1,500,000,000.00	(1,000,000,000.00)			
20007001/14030206	Inno Dev and Effective in the Acqui of Skills IDEAS Project	222,562,996.53		1,000,000,000.00	5,000,000.00	(5,000,000.00)			
20007001/14030211	YESO World Bank Assisted		194,100,500.84	1,500,000,000.00	1,000,000,000.00	(805,899,499.16)			
20007001/14030213	Livestock Productivity and Resilience support project (W/Ba)			4,000,000,000.00	100,000,000.00	(100,000,000.00)			
20007001/14030214	Ease of Doing Business - SEBER (PforR)			3,500,000,000.00	500,000,000.00	(500,000,000.00)			
20007001/14030215	Nigeria for Women Project (W/Bank)		469,050,210.00	3,500,000,000.00	2,500,000,000.00	(2,030,949,790.00)			
20007001/14030215	Rural Access to Agricultural Marketing Project (RAAMP)			1,000,000,000.00	10,000,000.00	(10,000,000.00)			
20007001/14030216	Covid-19 Preparedness & Response Project (CO-PREP)			3,000,000,000.00	200,000,000.00	(200,000,000.00)			
20007001/14030217	Adolescent Girls Initiative for Learning and Empowerment add			27,000,000,000.00	10,815,000,000.00	(6,221,460,249.56)			
<b>Sub total</b>		<b>464,922,149.04</b>	<b>4,593,539,750.44</b>	<b>101,864,498,000.00</b>	<b>173,026,978,000.00</b>	<b>(101,569,787,696.81)</b>			
<b>Grand Total</b>		<b>79,843,218,955.21</b>	<b>71,457,190,303.19</b>	<b>101,864,498,000.00</b>	<b>173,026,978,000.00</b>	<b>(101,569,787,696.81)</b>			



✓ **END....**