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GOMBE STATE
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GOMBE STATE GOVERNMENT

CITIZENS' ACCOUNTABILITY REPORT 2025

GOMBE STATE
FEDERAL REPUBLIC OF NIGERIA

2025 CITIZENS' ACCOUNTABILITY REPORT

PUBLISHED 10TH AUGUST, 2026

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ABOUT

The Citizens' Accountability Report (CAR) is a simple, easy-to-read version of the government's official financial statements. It is prepared by the Office of the Accountant General to show the people of Gombe State how public money was used during the year.

Instead of long, technical documents, the CAR uses charts, tables, and short explanations to help you understand:

- How much money the government planned to collect and spend
- How much money actually came in and went out
- Whether the government met its targets
- Where spending was higher or lower than expected

This report is based on the Audited Financial Statements for 2025 and explains how the government performed in managing public funds during the 2025 fiscal year.

Key Terms Explained in Simple Language

Budget

This is the government's spending and revenue plan for the year. When we say “Budget” in this report, we mean the Final Budget, which includes the original plan plus any changes made later in the year. Think of it as the government's financial promise for 2025.

Actual

This is the real amount of money the government collected as revenue, spent on services and projects. It shows what truly happened, not just what was planned.

Variance

Variance simply means difference. It tells you whether the government collected or spent more or less than it planned.

For Revenue:

Variance = Actual – Budget

Negative variance → government collected less money than expected

Positive variance → government collected more money than

ABOUT

For Expenditure:

Variance = Budget – Actual

Negative variance → government spent more than planned

Positive variance → government spent less than planned

Variance helps citizens see where government performance was strong or weak.

Performance

Performance shows how much of the budget was actually achieved. It is expressed as a percentage:Expected PerformanceMeaningColour80% and aboveGood performance Green60–80%Fair performance AmberBelow 60%Poor performance Red100% → the government met its target exactly

Less than 100% → the government did not meet its target

More than 100% → the government collected or spent more than planned

To make this easy to understand, performance is colour-coded:

This helps you quickly see how well the government managed public funds.

Expected Performance	***Meaning***	***Colour***
80% and above	*Good performance*	*Green*
60–80%	*Fair performance*	*Amber*
Below 60%	*Poor performance*	*Red*

EXECUTIVE SUMMARY

The **2025 Gombe State Budget**, themed “Budget of Commitment and Resilience”, was signed into law by the Governor on **18 December 2024.** The budget outlined the government's financial plans for the year, including how much it intended to spend and the revenue it expected to generate.

Budget Size

The originally approved budget for 2025 was **₦361.4 billion**. On **7th November 2025**, the government revised the budget upward by **₦90.3 billion**, bringing the **final budget size** to **₦451.7 billion**. This adjustment reflected the government's response to emerging needs and priorities during the year.

Revenue Performance

In 2025, Gombe State recorded a total revenue inflow of **₦478.7 billion**, including the opening balance carried over from the previous year. This represents **86% of the final budgeted revenue**, indicating that the state was able to mobilize a substantial portion of the funds it projected for the year.

Expenditure Performance

Actual expenditure for the year stood at **₦336.9 billion**, translating to **75% performance** against the final budget. This means the government spent three-quarters of the funds it planned to utilize in 2025.

Breakdown of Expenditure Performance

Personnel Emoluments: 94%

Other Recurrent Costs: 86%

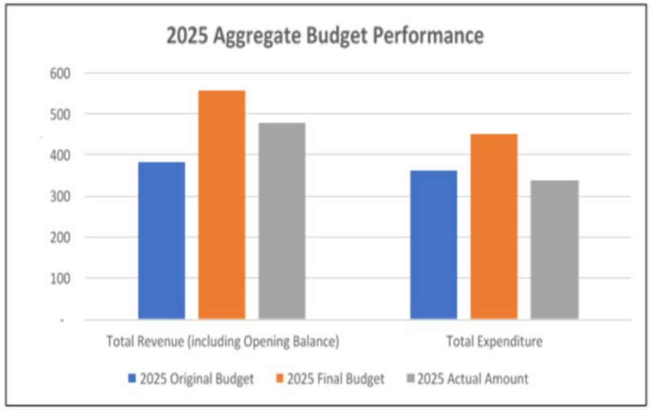
Capital Expenditure: 69%

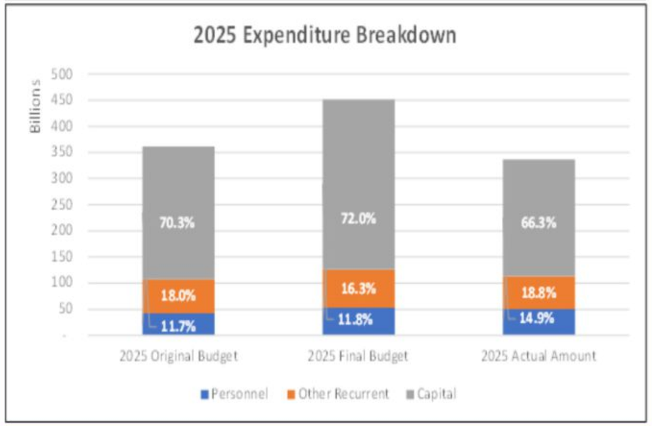
Although capital expenditure had a lower performance rate, it still accounted for the **largest share** of total spending.

Share of Total Spending

33.7% of total expenditure went to recurrent costs (salaries and other running

Item	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Performance (%)*
Revenue	382,609,745,000	558,845,655,000	478,668,762,657	86%
Expenditure	361,402,500,000	451,661,858,000	336,872,138,868	75%
Personnel	42,274,765,000	53,084,690,000	50,112,822,106	94%
Other Recurrent	65,229,950,000	73,477,933,000	63,287,107,219	86%
Capital	253,897,785,000	325,099,235,000	223,472,209,543	69%





expenses).

66.3% was dedicated to capital expenditure—mainly infrastructure and development projects.

This distribution shows a strong emphasis on long-term investments that directly benefit citizens.

Government Priorities in 2025

The government continued to prioritize spending in critical sectors such as **Works, Agriculture, Education, Health, and Environment.** A key focus was placed on completing **major ongoing projects,** ensuring that investments translate into real improvements for communities across the state.

Significant allocations to Works, Education, Health, and Agriculture demonstrate the administration's commitment to:

- Expanding and maintaining essential infrastructure
- Enhancing learning environments and educational outcomes
- Strengthening healthcare delivery
- Supporting farmers and boosting food production
- Protecting and improving the environment

These strategic choices reflect a clear vision for **sustainable development, economic resilience,** and an improved quality of life for the people of Gombe State

Figure 1 Summary of Revenue Performance

What are our sources for Financing the Budget?	What did we say we would collect in 2025?	How much did we actually collect in 2025?	How was our performance in 2025?	Did we collect more or less in 2025 compared to 2024?
Opening Balance	N127.1 Billion	N116.146 Billion	91%	↑ 164%
Federation Account	N258.31 Billion	N230.893 Billion	89%	↓ -19%
Internal Revenue	N32.736 Billion	N43.967 Billion	134%	↑ 111%
Aids and Grants	N22.8 Billion	N12.917 Billion	57%	↓ -54%
Loans	N109.4 Billion	N58.86 Billion	54%	↑ 86%
Other Sources	N8.5 Billion	N15.886 Billion	187%	↑ 57%
Total Revenues	N558.846 Billion	N478.669 Billion	86%	↑ 14%

Figure 2 Summary of Expenditure Performance

What are we spending our Money on?	What did we say we would spend in 2025?	What did we actually spend in 2025?	How was our performance in 2025?	Did we spend more or less in 2025 compared to 2024?
Personnel	N53.085 Billion	N50.113 Billion	94%	↑ 33%
Overheads	N36.927 Billion	N29.316 Billion	79%	↑ 117%
Debt Service	N34.201 Billion	N32.998 Billion	96%	↑ 7%
Other Recurrent	N2.35 Billion	N0.974 Billion	41%	↓ -24%
Capital	N325.099 Billion	N223.472 Billion	69%	↑ 8%
Total Expenditure	N451.662 Billion	N336.872 Billion	75%	↑ 12%

Figure 3 Summary of Recurrent Expenditure Performance by Planning Sector

Recurrent Expenditure by Sector

Sector	Agriculture	Commerce and Industry	Education	Water and Environment	Finance and Economic Planning	General Government Administration
Budget	N1.113 Billion	N0.29 Billion	N17.087 Billion	N1.778 Billion	N62.818 Billion	N11.447 Billion
Actual	N1.1 Billion	N0.164 Billion	N15.305 Billion	N1.398 Billion	N58.358 Billion	N10.689 Billion
Perf.	99%	57%	90%	79%	93%	93%
Sector	**Health**	**Infrastructure**	**Law and Justice**		**Women, Youth and Sports**	**Other**
						Others
Budget	N11.373 Billion	N1.104 Billion	N2.89 Billion		N0.725 Billion	N15.938 Billion
Actual	N9.829 Billion	N0.697 Billion	N2.576 Billion		N0.871 Billion	N12.413 Billion
Perf.	86%	63%	89%		120%	78%

Figure 4 Summary of Capital Expenditure Performance by Planning Sector

Capital Expenditure by Sector

Sector	Agriculture	Commerce and Industry	Education	Water and Environment	Finance and Economic Planning	General Government Administration
Budget	N32.49 Billion	N7.372 Billion	N32.544 Billion	N56.295 Billion	N16.613 Billion	N9.815 Billion
Actual	N15.494 Billion	N3.024 Billion	N25.391 Billion	N21.296 Billion	N15.757 Billion	N9.387 Billion
Perf.	48%	41%	78%	38%	95%	96%

Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
Budget	N20.291 Billion	N125.591 Billion	N1.249 Billion		N1.84 Billion	N21.002 Billion
Actual	N16.668 Billion	N107.715 Billion	N0 Billion		N0.335 Billion	N8.403 Billion
Perf.	82%	86%	0%		18%	40%

Figure 5 Summary of Total Expenditure Performance by Planning Sector

Total Expenditure by Sector

Sector	Agriculture	Commerce and Industry	Education	Water and Environment	Finance and Economic Planning	General Government Administration
Budget	N33.602 Billion	N7.662 Billion	N49.631 Billion	N58.072 Billion	N79.431 Billion	N21.261 Billion
Actual	N16.594 Billion	N3.189 Billion	N40.695 Billion	N22.694 Billion	N74.116 Billion	N20.077 Billion
Perf.	49%	42%	82%	39%	93%	94%
Sector	Health	Infrastructure	Law and Justice		Women, Youth and Sports	Other
						Others
Budget	N31.664 Billion	N126.695 Billion	N4.139 Billion		N2.565 Billion	N36.94 Billion
Actual	N26.498 Billion	N108.412 Billion	N2.576 Billion		N1.206 Billion	N20.816 Billion
Perf.	84%	86%	62%		47%	56%

Section One: Budget Outturn

For the 2025 financial year, a total of **₦478.7 billion** accrued to Gombe State out of the **final approved revenue estimate of ₦558.8 billion,** representing an overall **86% revenue performance.** This shows that the State was able to mobilize a significant portion of the funds it projected for the year.

Breakdown of Revenue

The total revenue for 2025 comprises allocations from the **Federation Account Allocation Committee (FAAC)** and **Internally Generated Revenue (IGR)** amounting to **₦274.9 billion.** Notably, the State's IGR grew impressively—111% higher than the previous year's actual collection. This remarkable improvement reflects the strategic measures introduced by the government to strengthen revenue collection systems, block leakages, and expand the tax base. These efforts are now yielding visible results.

In addition, capital receipts from Aids and Grants contributed ₦12.92 billion, representing 57% performance against the final budgeted figure of **₦22.8 billion.**

Expenditure Performance

Total actual expenditure for the year stood at **₦336.9 billion,** representing **75% performance** against the final approved expenditure estimate of **₦451.7 billion.** This indicates that the State spent less than the amount initially budgeted, reflecting controlled spending and prioritization of key projects.

Breakdown of Expenditure

Capital Expenditure: Actual spending on capital projects amounted to **₦223.5 billion,** representing **69% performance** compared to the approved estimate of **₦325.1 billion.** This demonstrates the government's continued focus on infrastructure and development projects.

Personnel Costs: Actual personnel expenditure was **₦50.1 billion,** achieving **94% performance** against the approved estimate of **₦53.1 billion.** This reflects the government's commitment to meeting salary obligations and maintaining a stable workforce.

Overhead Costs and Public Debt Charges: Actual spending on overheads and debt-related obligations totaled **₦63.3 billion,** representing **86% performance** against the approved estimate of **₦73.5 billion.**

These figures highlight the State's efforts to balance recurrent obligations with capital investments aimed at improving infrastructure and service delivery.

Table 1 Budget Outturn

Overview of the Implementation of the Gombe State 2025 Budget of Commitment and Resilience

Revenue	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Opening Balance	120,000,000,000.00	127,100,000,000.00	116,145,828,182.74	- 10,954,171,817.26	91%	43,929,213,331.14	164%
Federation Account (FAAC) Revenues	120,250,000,000	258,310,000,000	230,893,217,986	- 27,416,782,014	89%	286,218,653,644	-19%
Internally Generated Revenues	25,639,745,000	32,735,655,000	43,967,003,266	11,231,348,266	134%	20,809,523,296	111%
Aids and Grants	17,520,000,000	22,800,000,000	12,917,102,319	- 9,882,897,681	57%	28,275,635,848	-54%
Loans	94,700,000,000	109,400,000,000	58,859,866,961	- 50,540,133,039	54%	31,649,781,871	86%
Other Receipts	4,500,000,000	8,500,000,000	15,885,743,942	7,385,743,942	187%	10,089,533,712	57%
Total Revenue (including Opening Balance)	**382,609,745,000**	**558,845,655,000**	**478,668,762,657**	**- 80,176,892,343**	**86%**	**420,972,341,702**	**14%**

Expenditure	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Personnel	42,274,765,000	53,084,690,000	50,112,822,106	- 2,971,867,894	94%	37,785,157,190	33%
Public Debt Charges	24,325,000,000	34,201,000,000	32,997,599,276	- 1,203,400,724	96%	30,713,694,679	7%
Other Recurrent	40,904,950,000	39,276,933,000	30,289,507,944	- 8,987,425,056	77%	26,259,292,443	15%
Capital	253,897,785,000	325,099,235,000	223,472,209,543	- 101,627,025,457	69%	206,377,479,767	8%
Total Expenditure	**361,402,500,000**	**451,661,858,000**	**336,872,138,868**	**- 114,789,719,132**	**75%**	**301,135,624,078**	**12%**

* Variance and Performance measured against 2025 Final Budget

Figure 6 Budget Outturn Graphs

Section 2: Revenue Outturn

Table 2 shows the details of Gombe State's revenue from the **Federation Account Allocation Committee (FAAC)** for the 2025 financial year. It highlights how much the State actually received from FAAC and how these receipts compare with the final approved budget.

In 2025, Gombe State received funds from three major FAAC sources: **Statutory Allocation, Value Added Tax (VAT),** and **Other Federation Account Receipts.**

Breakdown of FAAC Receipts

Statutory Allocation: The State received **₦72.9 billion,** achieving **100%** of the approved budget. This means the State received exactly what it expected under this category.

Value Added Tax (VAT): Actual VAT receipts amounted to **₦77.2 billion**, representing **97% performance.** This means VAT collections were slightly below the approved budget estimate, but still close to the target.

Other Federation Account Receipts: The State received **₦80.8 billion** under this category.

Together, these receipts amounted to a total of **₦230.9 billion**, representing **89% performance** against the final approved estimate of **₦258.3 billion.**

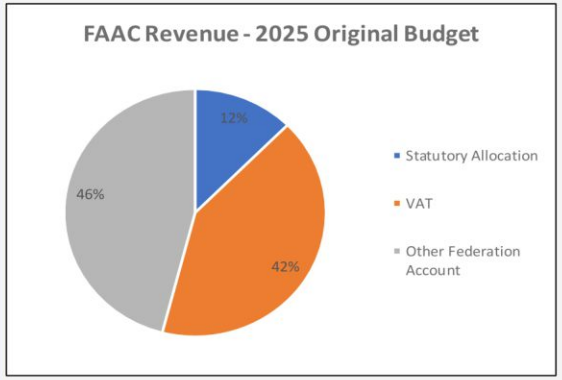
This performance shows that while Statutory Allocation met expectations and VAT came close to the target, overall FAAC receipts were slightly below the final budget. Nevertheless, FAAC remained a major and stable source of revenue for the State in 2025.

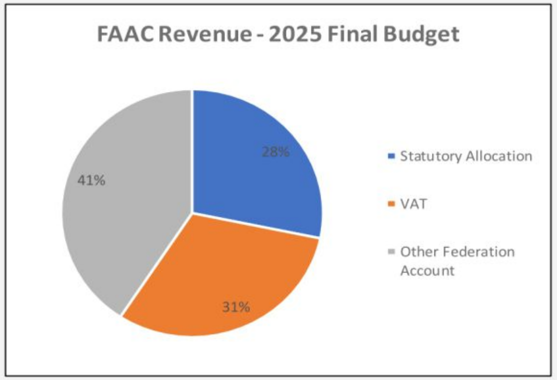
Table 2 Federation Account Revenue Outturn by Item

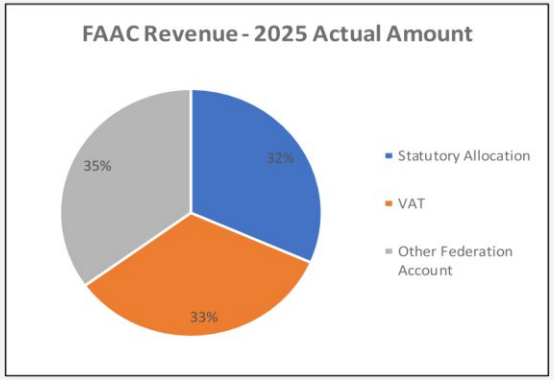
What Revenues did we receive from FAAC, and how does it compare to the Budget?

FAAC Revenue	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Statutory Allocation	15,000,000,000	73,000,000,000	72,870,178,402	- 129,821,598	100%	14,202,845,862	**413%**
VAT	50,000,000,000	80,000,000,000	77,240,937,501	- 2,759,062,499	97%	61,427,628,904	**26%**
Other Federation Account	55,250,000,000	105,310,000,000	80,782,102,083	- 24,527,897,917	77%	210,588,178,878	**-62%**
Total Federation Account Revenues	**120,250,000,000**	**258,310,000,000**	**230,893,217,986**	**- 27,416,782,014**	**89%**	**286,218,653,644**	**-19%**

* Variance and Performance measured against 2025 Final Budget







Tables 3 and 4 present the details of Gombe State's Internally Generated Revenue (IGR) for the 2025 financial year, showing both the budgeted and actual collections, as well as the top 10 revenue-generating Ministries, Departments, and Agencies (MDAs).

IGR in Gombe State is made up of **Tax Revenue** and **Non-Tax Revenue.**

IGR Budget and Actual Performance

The **final approved tax revenue budget** for 2025 was **₦14.1 billion.**

The **final approved non-tax revenue budget** was **₦18.6 billion.**

This brought the **total final approved IGR budget** to **₦32.7 billion.**

Actual Collections

Actual tax revenue collected: ₦11.3 billion, representing **80%** of the budget.

Actual non-tax revenue collected: ₦32.7 billion, representing **176%** of the budget.

The strong performance in non-tax revenue significantly boosted overall IGR collections for the year.

Total IGR Performance

Combined, the State generated **₦43.96 billion** from both tax and non-tax sources. This represents **134% performance** against the total IGR budget of **₦32.7 billion**, showing that the State exceeded its target by a wide margin.

This improvement reflects ongoing government efforts such as:

- Public sensitization on tax compliance
- Tax relief measures
- Amendments to relevant tax laws
- Automation of revenue administration systems

These reforms are beginning to yield positive results in both tax and non-tax revenue streams.

Top Revenue-Generating MDAs

Among the top 10 MDAs:

The **Gombe State Internal Revenue Service (GIRS)** generated the highest revenue, collecting **₦16.7 billion**, which is **93%** of its final approved budget of **₦18.1 billion.**

The **College of Health Technology, Kaltungo** recorded the lowest revenue among the top 10 MDAs, generating **₦19.8 million** against a final budget of **₦31.3 million**, representing **63% performance.**

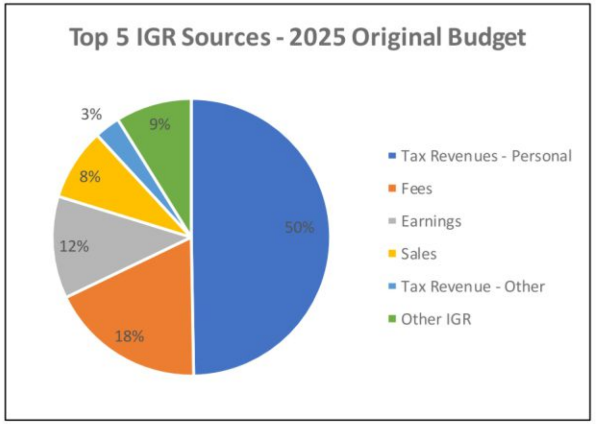
These figures highlight the varying capacities of MDAs to generate revenue and the need for continued reforms to strengthen internal revenue systems across the State.

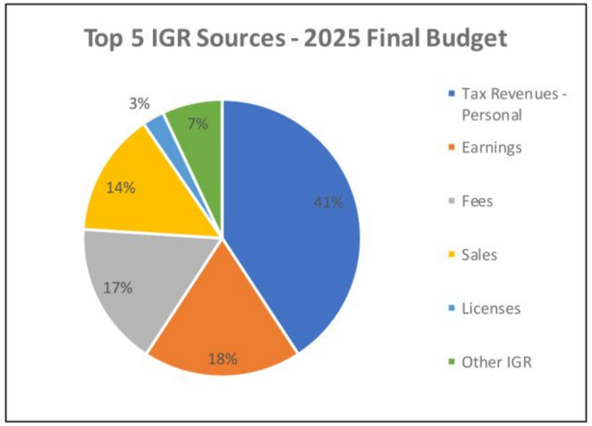
Table 3 Internally Generated Revenue Outturn by Source

What Revenues did we collect within the State (Internally Generated Revenues), and how does it compare to our Budget?

IGR	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Tax Revenues	**13,515,000,000**	**14,150,000,000**	**11,308,048,979**	**- 2,841,951,021**	80%	**7,417,797,101**	**52%**
Tax Revenues - Personal	12,750,000,000	13,350,000,000	10,456,570,367	- 2,893,429,633	78%	6,912,770,592	51%
Tax Revenue - Other	765,000,000	800,000,000	851,478,612	51,478,612	106%	505,026,509	69%
Non-Tax Revenues	**12,124,745,000**	**18,585,655,000**	**32,658,954,287**	**14,073,299,287**	176%	**13,391,726,195**	**144%**
Licenses	729,800,000	837,800,000	352,167,701	- 485,632,299	42%	189,700,258	86%
Mining Rent	-	-	-	-		-	
Fees	4,647,075,000	5,503,985,000	3,811,226,645	- 1,692,758,355	69%	3,208,542,575	19%
Fines	563,850,000	638,850,000	146,336,416	- 492,513,584	23%	64,555,187	127%
Sales	2,151,900,000	4,721,700,000	7,193,056,487	2,471,356,487	152%	922,844,139	679%
Earnings	3,056,770,000	6,033,470,000	17,605,777,962	11,572,307,962	292%	6,169,070,346	185%
Rent On Government Buildings	32,750,000	25,750,000	2,462,108	- 23,287,892	10%	4,470,392	-45%
Rent on Government Property	548,000,000	548,100,000	201,847,263	- 346,252,737	37%	244,736,799	-18%
Repayments	30,100,000	63,000,000	43,960,135	- 19,039,865	70%	40,200,540	9%
Investment Income	50,000,000	50,000,000	1,530,005	- 48,469,995	3%	119,151,724	-99%
Interest Earned	32,000,000	32,000,000	2,764,343,125	2,732,343,125	8639%	1,575,168,824	75%
Reimbursement	271,000,000	123,000,000	37,950,338	- 85,049,662	31%	746,702,359	-95%
Miscellaneous Income	11,500,000	8,000,000	498,296,101	490,296,101	6229%	106,583,051	368%
Total IGR	**25,639,745,000**	**32,735,655,000**	**43,967,003,266**	**11,231,348,266**	134%	**20,809,523,296**	111%

* Variance and Performance measured against 2025 Final Budget





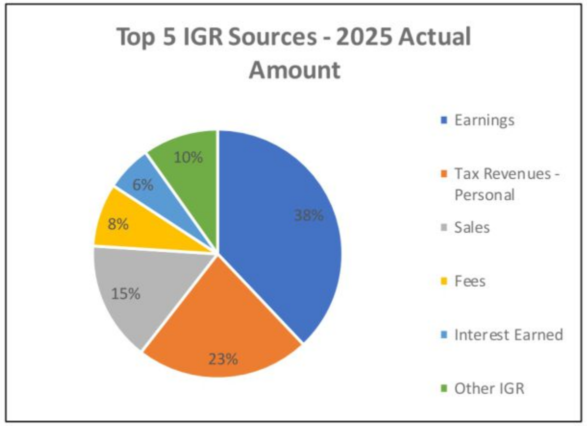
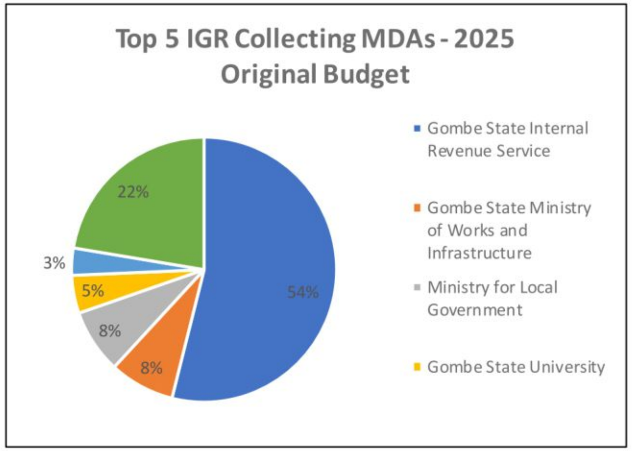
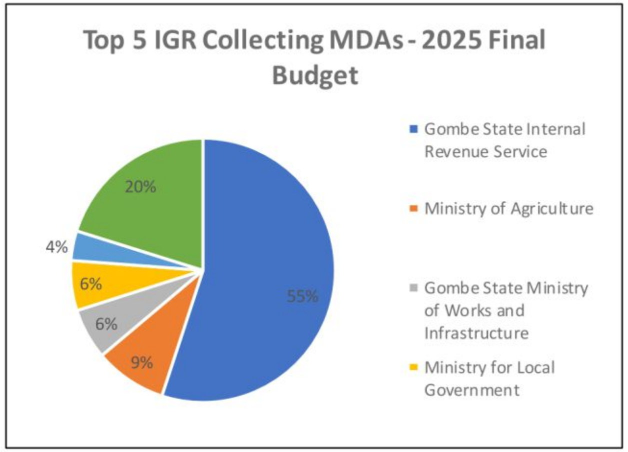


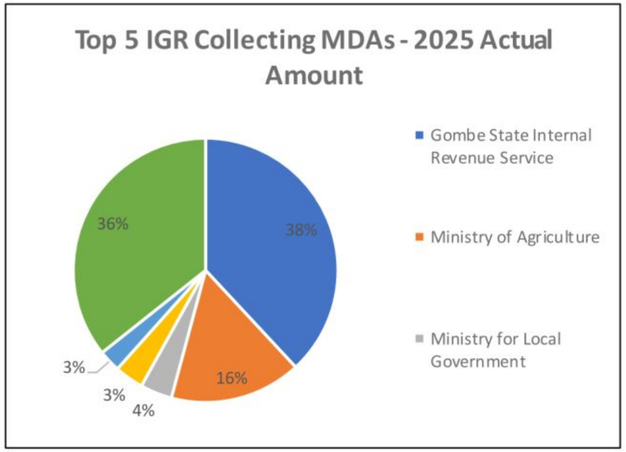
Table 4 Internally Generated Revenue Outturn by MDA

Who was responsible for collecting our Internally Generated Revenues, and how did they Perform?							
IGR Collecting MDAs (Top 10)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**2024 Actual Amount**	**Growth in 2025**
Gombe State Internal Revenue Service	13,821,000,000	18,014,000,000	16,746,305,257	- 1,267,694,743	93%	8,419,461,268	99%
Gombe State Budget Monitoring and Price Interligence	235,000,000	1,035,000,000	1,179,660,820	144,660,820	114%	1,167,047,633	1%
Gombe State Ministry of Works and Infrastructure	2,039,400,000	2,039,700,000	1,560,102,496	- 479,597,504	76%	1,544,460,139	1%
Ministry of Commerce, Industry and Tourism	34,000,000	215,100,000	355,432,701	140,332,701	165%	189,906,214	87%
Gombe State Geographic Information System - GOGIS	723,450,000	756,450,000	619,093,778	- 137,356,222	82%	376,731,007	64%
School of Health Technology	31,300,000	31,300,000	19,799,908	- 11,500,092	63%	239,453,405	-92%
Gombe State University	1,187,350,000	1,187,350,000	429,258,581	- 758,091,419	36%	1,515,784,681	-72%
Ministry of Health	470,200,000	470,200,000	269,533,737	- 200,666,263	57%	329,956,620	-18%
Ministry for Local Government	2,005,000,000	2,005,000,000	1,712,120,066	- 292,879,934	85%	3,762,903,266	-55%
Ministry of Agriculture	851,850,000	2,885,860,000	7,069,780,667	4,183,920,667	245%	794,305,525	790%
Other Revenue Collecting Agencies	4,241,195,000	4,095,695,000	14,005,915,255	9,910,220,255	342%	2,469,513,538	467%
Total Interally Generated Revenue	**25,639,745,000**	**32,735,655,000**	**43,967,003,266**	**11,231,348,266**	**134%**	**20,809,523,296**	**111%**

* Variance and Performance measured against 2025 Final Budget







Section 3: Expenditure Outturn

Table 5 presents the expenditure outturn for the 2025 financial year. The **final approved expenditure budget** for the year was **₦451.7 billion**, while **actual spending** amounted to **₦336.9 billion**, representing **75% performance**. This means the State spent three-quarters of the funds it planned for the year.

Capital and Recurrent Expenditure Performance

Capital Expenditure: Actual spending on capital projects stood at **₦223.5 billion,** representing **69% performance** against the approved estimate of **₦325.1 billion.** This reflects the government's continued investment in infrastructure and development projects across the State.

Recurrent Expenditure: Total recurrent spending amounted to **₦113.4 billion**, made up of:

Personnel Costs: ₦50.1 billion

Other Recurrent Costs: ₦63.3 billion

Combined, recurrent expenditure achieved **90% performance** against the approved budget of ₦126.6 billion.

Share of Total Spending

Of the total actual expenditure for 2025:

33.7% was spent on **recurrent expenditure** (salaries and running costs).

66.3% was spent on **capital expenditure** (projects and infrastructure).

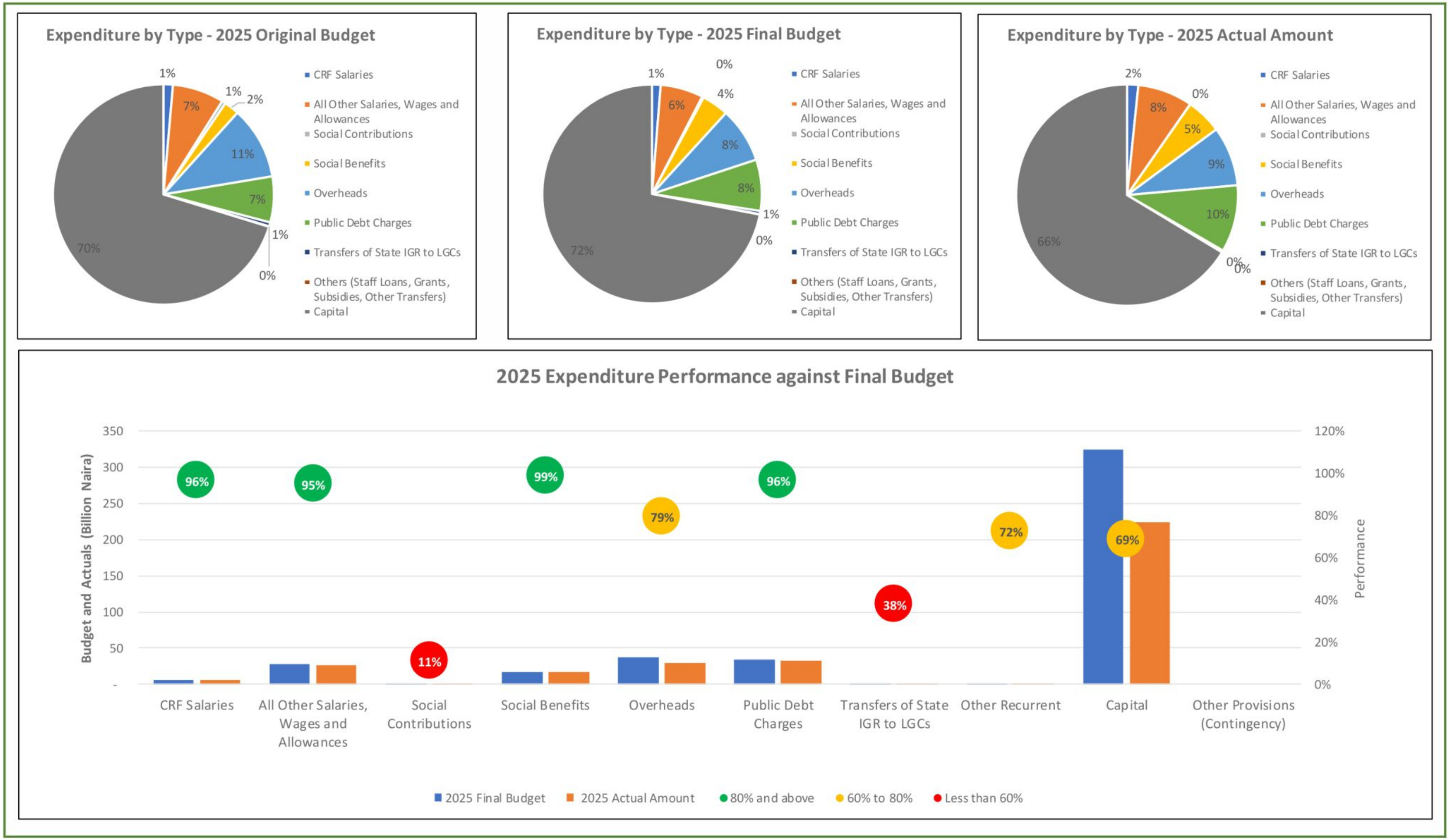
This spending pattern aligns with the State Government's commitment to increasing the share of capital expenditure in the overall budget. By prioritizing capital projects, the government aims to improve infrastructure, expand economic opportunities, and enhance service delivery for the people of Gombe State.

Table 5 Expenditure Outturn

What did we spend our Resources on?							
FAAC Revenue	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Personnel	**42,274,765,000**	**53,084,690,000**	**50,112,822,106**	**2,971,867,894**	**94%**	**37,785,157,190**	**33%**
CRF Salaries	5,000,000,000	5,705,860,000	5,496,189,825	209,670,175	96%	4,720,593,544	16%
All Other Salaries, Wages and Allowances	27,274,765,000	28,461,173,000	26,938,686,795	1,522,486,205	95%	24,000,784,149	12%
Social Contributions	2,000,000,000	1,117,657,000	122,784,157	994,872,843	11%	119,372,352	3%
Social Benefits	8,000,000,000	17,800,000,000	17,555,161,328	244,838,672	99%	8,944,407,145	96%
Other Recurrent	**65,229,950,000**	**73,477,933,000**	**63,287,107,219**	**10,190,825,781**	**86%**	**56,972,987,121**	**11%**
Overheads	38,554,950,000	36,926,933,000	29,315,955,513	7,610,977,487	79%	24,970,424,978	17%
Public Debt Charges	24,325,000,000	34,201,000,000	32,997,599,276	1,203,400,724	96%	30,713,694,679	7%
Transfers of State IGR to LGCs	2,100,000,000	2,100,000,000	792,474,529	1,307,525,471	38%	1,122,879,388	-29%
Others (Staff Loans, Grants, Subsidies, Other Transfer	250,000,000	250,000,000	181,077,902	68,922,098	72%	165,988,077	9%
Capital	**253,897,785,000**	**325,099,235,000**	**223,472,209,543**	**101,627,025,457**	**69%**	**206,377,479,767**	**8%**
Total Expenditure	**361,402,500,000**	**451,661,858,000**	**336,872,138,868**	**114,789,719,132**	**75%**	**301,135,624,078**	**12%**

* Variance and Performance measured against 2025 Final Budget

Figure 7 Expenditure Composition



Section 4: Audit Findings

This section outlines the findings from the Audit process on fiscal year budget implementation, including queries, unremitted funds, government property sales, etc. The Auditor General's Statement should include revenue and expenditure, an audited financial statement, findings from the audit as contained in the audited financial statement.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS The Ministry of Higher Education had the highest amount queried, largely due to capital project irregularities.
B: CAPITAL EXPENDITURE PAYMENT VOUCHERS Abandoned projects, inflated contracts, lack of performance bonds amounting to **N92,000,000.00** from Ministry of Higher Education.
C: SUMMARY OF QUERIED PAYMENT VOUCHERS There was a total of 37 queries for transactions amounting to **N109**million representing 8% of the expenditure payment of **N1.3b**illion issued to MDAs in the State.
D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER Non maintenance of assets registers by MDAs
E: BILLS PAYABLE No findings
F: INVESTMENTS No findings
G: AIDS AND GRANTS No findings
H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND No findings
I: PERFORMANCE GUARANTEES No findings
I: ADHERENCE TO PROCUREMENT PROCEDURES No findings

Table 6 Top Ten Audit Queries

Was all of our expenditure executed in line with the laws and regulations of the State?					
Details of Expenditure	**No. of Queries**	**Nature of Queries**	**Amount Queried**	**Total Cash Expenditure**	**Percentage (%)**
Displacement of some air conditioners 18 Nos.	5	lost of govt asset	-	-	
Violation of financial regulation failure to post vouchers into cashbook	2	violation Of FR	92,000,000	1,150,000,000	8%
Effecting payments and failing to support them with relevent documents	10	lacking documents	5,074,500	50,745,000	10%
Making supplies but failing to provide SRV, LEDGERS against SR	4	violation of store reg.	45,080	644,000	7%
Payments to some individuals of health assistance with	1	poor documentation	10,821,561	135,269,513	8%
Payment of huge amount of money outside Approved	6	unbudgetted expen.	105,000	1,500,000	7%
Effecting payments of public funds through personal a	3	inproper payment	900,000	15,000,000	6%
Payments made without prior Approval from the auhor	3	un authorised expd.	236,000	4,720,000	5%
Payments not claimed by the respective benficiary	3	unclaim expenditure	62,220	2,074,000	3%
Others	-	-	-	-	
Total for All Audit Findings	**37**	**-**	**109,244,361**	**1,359,952,513**	8%

Section 5 Audited Financial Statements

This section provides a simplified breakdown of Gombe State's audited public revenue and expenditure for the 2025 fiscal year. It draws from the **audited financial statements**, including the **Consolidated Revenue Fund** and the Audited **Cash Flow Statement,** and presents the information in a way that citizens can easily understand.

The table below explains the State's revenue inflows and expenditure outturn for the year 2025.

Revenue Performance Highlights

Statutory Allocation: The State received an amount slightly below the budgeted figure, with a shortfall of ₦129.90 million compared to the approved estimate.

Value Added Tax (VAT): VAT receipts were **₦2.8 billion** less than the projected amount.

Other Federation Account Distributions: This category recorded a shortfall of **₦24.5 billion** against the final budget estimate.

Independent Non-Tax Revenue: The State recorded a significant increase of **₦14.1 billion** above the final budget. This improvement is linked to the government's intensified IGR-boosting initiatives, including sensitization campaigns, tax relief measures, amendments to relevant tax laws, automation and upgrades of revenue administration systems. These efforts have strengthened both tax and non-tax revenue collection.

Expenditure Performance Highlights

Total Actual Expenditure: The State spent **₦336.9 billion**, representing **75%** of the final approved budget of **₦451.7 billion.**

Recurrent vs. Capital Expenditure:

33.7% of total spending went to **recurrent expenditure** (salaries and running costs).

66.3% was spent on **capital expenditure** (projects and infrastructure).

This spending approach shows that the government is prioritizing capital projects, making sure more funds go into improving roads, schools, hospitals, and other services that directly benefit the people and improve everyday life.

Table 7 Statement of Income and Expenditure

Consolidated financial summary for the fiscal year 2025

	Actual 2024	Actual 2025	Original Budget 2025	Final Budget 2025	Variance 2025	% Variance 2025
	₦	₦	₦	₦	₦	%
Opening Balance	**43,929,213,331.14**	**116,145,828,182.74**		**127,100,000,000.00**	**10,954,171,817.26**	**8.62**
RECEIPTS						
Statutory Allocation from FAAC	14,202,845,861.74	72,870,178,402.07	15,000,000,000.00	73,000,000,000.00	129,821,597.93	0.18
Share of VAT from FAAC	61,427,628,903.90	77,240,937,501.06	50,000,000,000.00	80,000,000,000.00	2,759,062,498.94	3.45
Other Statutory Transfers	210,588,178,878.43	80,782,102,082.79	55,250,000,000.00	105,310,000,000.00	24,527,897,917.21	23.29
Internally Generated Revenue	20,809,523,296.56	43,967,003,266.08	25,660,245,000.00	32,756,155,000.00	11,210,848,266.08+	34.23+
Grants & Miscellaneous	28,275,635,848.17	12,917,102,318.52	17,520,000,000.00	22,900,000,000.00	9,982,897,681.48	43.59
Miscellaneous Capital Receipts	10,089,533,711.73	15,885,743,942.44	4,500,000,000.00	8,500,000,000.00	7,385,743,942.44+	86.89+
Total Current Year Receipts	**345,393,346,500.53**	**303,663,067,512.96**	**167,930,245,000.00**	**322,466,155,000.00**	**18,803,087,487.04**	**5.83**
Total Projected Funds Available	**389,322,559,831.67**	**419,808,895,695.70**	**167,930,245,000.00**	**449,566,155,000.00**	**29,757,259,304.30**	**6.62**
Expenditure: Economic Classification						
Personnel Cost	28,840,750,044.89	32,557,660,777.27	32,274,765,000.00	35,284,690,000.00	2,727,029,222.73+	7.73+
Social Benefits	8,944,407,145.47	17,555,161,328.24	8,000,000,000.00	17,800,000,000.00	244,838,671.76+	1.38+
Overhead Costs	24,970,424,977.77	29,315,955,512.66	38,554,950,000.00	36,926,933,000.00	7,610,977,487.34+	20.61+
CRFC (Excluding Public Debt & Social Benefit)	13,899,205,078.60	13,718,304,014.12	12,850,000,000.00	15,094,752,000.00	1,376,447,985.88+	9.12+
Repayment of External Loans	5,042,356,612.39	4,799,993,607.94	7,200,000,000.00	5,552,393,500.00	752,399,892.06+	13.55+
Repayment of Internal Loans	13,061,000,452.42	15,452,854,084.71	17,125,000,000.00	15,903,854,500.00	451,000,415.29+	2.84+
Total Recurrent Expenditure	**94,758,144,311.54**	**113,399,929,324.94**	**116,004,715,000.00**	**126,562,623,000.00**	**13,162,693,675.06+**	**10.40+**
Capital Expenditure: Programme Classification						
01 Economic Empowerment Through Agriculture	2,880,983,699.94	15,049,383,112.57	6,960,000,000.00	26,418,500,000.00	11,369,116,887.43+	43.03+
02 Societal Re Orientation	18,955,800.00	21,987,900.00	475,000,000.00	159,100,000.00	137,112,100.00+	86.18+
03 Poverty Alleviation	1,241,657,985.29	150,852,382.32	783,000,000.00	518,000,000.00	367,147,617.68+	70.88+
04 Improvement to Human Health	2,551,443,356.06	15,518,097,775.46	18,567,000,000.00	19,183,500,000.00	3,665,402,224.54+	19.11+
05 Enhancing Skills and Knowledge	5,885,166,057.50	7,757,589,176.40	16,220,736,000.00	13,225,286,000.00	5,467,696,823.60+	41.34+
06 Housing and Urban Development	3,873,572,779.80	1,144,982,165.92	3,167,000,000.00	3,772,000,000.00	2,627,017,834.08+	69.65+
07 Gender			508,000,000.00	156,000,000.00	156,000,000.00+	100.00+
08 Youth	192,825,000.00	170,771,377.30	482,500,000.00	378,000,000.00	207,228,622.70+	54.82+
09 Environmentat Improvement	18,263,245,068.46	14,506,418,907.77	22,769,364,000.00	30,473,164,000.00	15,966,745,092.23+	52.40+
10 Water Resources and Rural Development	4,872,834,268.91	6,858,319,132.21	13,522,000,000.00	17,462,000,000.00	10,603,680,867.79+	60.72+
11 Information Communication & Technology	192,721,930.66	50,630,000.00	546,000,000.00	406,000,000.00	355,370,000.00+	87.53+
12 Growing the Private Sector	4,730,494,081.11	2,757,311,569.60	3,360,000,000.00	6,801,000,000.00	4,043,688,430.40+	59.46+
13 Reform of Government and Governance	113,552,535,316.43	91,333,137,539.97	110,341,685,000.00	122,181,185,000.00	30,848,047,460.03+	25.25+
14 Power	837,229,853.49	176,198,132.00	3,008,500,000.00	1,399,500,000.00	1,223,301,868.00+	87.41+
17 Road	47,170,887,368.26	67,832,530,371.45	53,142,000,000.00	82,391,000,000.00	14,558,469,628.55+	17.67+
18 Airways	112,927,200.90	144,000,000.00	15,000,000.00	145,000,000.00	1,000,000.00+	0.69+
20 Shipping			30,000,000.00	30,000,000.00	30,000,000.00+	100.00+
Total Capital Expenditure by Program	**206,377,479,766.81**	**223,472,209,542.97**	**253,897,785,000.00**	**325,099,235,000.00**	**101,627,025,457.03+**	**31.26+**
Total Expenditure (Budget Size)	**301,135,624,078.35**	**336,872,138,867.91**	**369,902,500,000.00**	**451,661,858,000.00**	**114,789,719,132.09+**	**25.41+**
Budget Surplus/(Deficit)	88,186,935,753.32	82,936,756,827.79	201,972,255,000.00	2,095,703,000.00	85,032,459,827.79+	4,057.47+
Movement in Other Cash Equivalents:						
Below the Line Receipts	9,652,943,229.59	27,123,524,326.48			27,123,524,326.48+	
Below the Line Payments	13,343,832,670.98	49,980,069,108.51			49,980,069,108.51	
SubTotal: Movement in Other Cash Equivalents	**3,690,889,441.39**	**22,856,544,782.03**			**22,856,544,782.03**	
Financing of Deficit by Borrowing						
Internal Loans	20,926,400,951.36	1,970,712,624.85	7,500,000,000.00	7,000,000,000.00	5,029,287,375.15	71.85
External Loans	10,723,380,919.45	56,889,154,336.53	87,200,000,000.00	102,400,000,000.00	45,510,845,663.47	44.44
Total Loans	31,649,781,870.81	58,859,866,961.38	94,700,000,000.00	109,400,000,000.00	50,540,133,038.62	46.20
Closing Balance	**116,145,828,182.74**	**118,940,079,007.14**	**107,272,255,000.00**	**107,304,297,000.00**	**11,635,782,007.14+**	**10.84+**

Table 8 Assets and Liabilities

Assets and Liabilities of the State			
Item	**As at 31st December 2025**	**As at 31st December 2024**	**Change in Assets / Liabilities**
Assets	**119,596,745,551**	**116,396,725,604**	**3,200,019,948**
Plants, Properties and Investments	-	-	-
Unclassified Assets	-	-	-
Securities	-	-	-
Investment Property	656,666,544	250,897,421	405,769,123
Cash and Cash Equivalents	118,940,079,007	116,145,828,183	2,794,250,824
Receivables	-	-	-
Inventories (Stocks)	-	-	-
Liabilities	**210,065,208,466**	**182,894,364,549**	**27,170,843,917**
Debt (Long and Short Term)	210,065,208,466	182,894,364,549	27,170,843,917
Payables and Other Liabilities	-	-	-

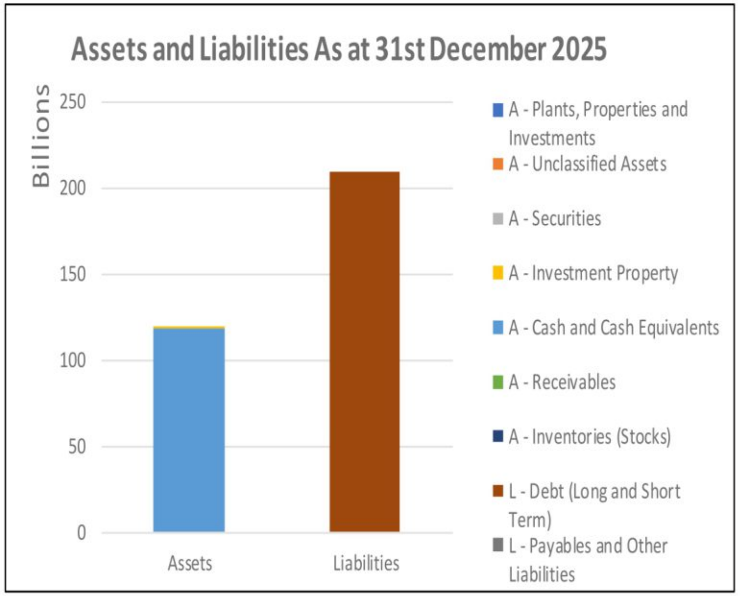
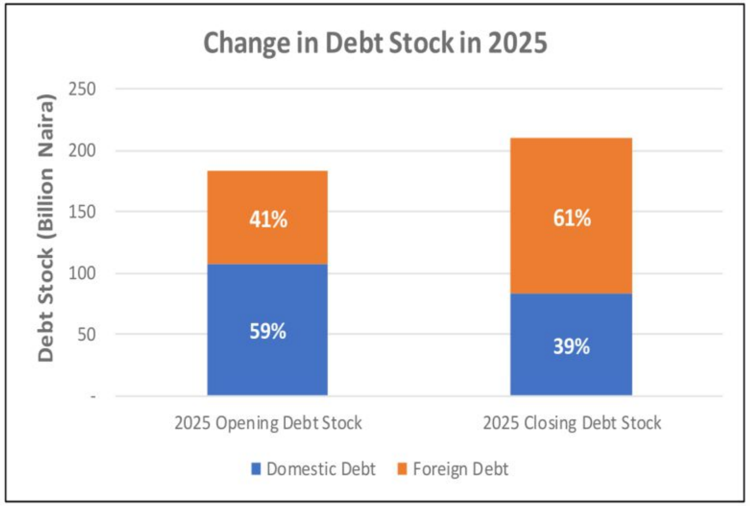


Table 9 Dynamics in Debt Stock

How much did we borrow and how much debt did we repay?			
Item	**Domestic Debt**	**Foreign Debt**	**Total Debt**
2025 Opening Debt Stock	107,674,601,849	75,219,762,700	**182,894,364,549**
2025 New Loans Taken	1,970,712,625	56,889,154,337	**58,859,866,961**
2025 Principal Repayment	15,452,854,085	4,799,993,608	**20,252,847,693**
Adjustments (Positive means increase)	- 11,381,681,060	- 54,494,292	**- 11,436,175,352**
2025 Closing Debt Stock	**82,810,779,329**	**127,254,429,137**	**210,065,208,466**
Net Increase in Debt Stock	- 24,863,822,520	52,034,666,437	**27,170,843,916**

Cost of Servicing Debt			
Interest Payments in 2025	12,744,751,583	-	**12,744,751,583**
Approximate Interest Rate	13.4%	0.0%	6.5%



Section 6: Top Sectorial Allocation

This section presents a clear breakdown of Gombe State's audited public expenditure and revenue for the 2025 fiscal year. It highlights how funds were allocated to key Ministries, Departments, and Agencies (MDAs), and how much was actually spent during the implementation of the budget. The information is drawn from the audited financial statements, including the Consolidated Revenue Fund and the Audited Cash Flow Statement, and is presented to enhance citizens' understanding of how public resources were utilized.

Recurrent Expenditure

Table 13 provides details of recurrent expenditure across major MDAs in Gombe State. Overall, the **budgeted recurrent expenditure was slightly higher than the actual amount spent,** including the aggregate expenditure from other MDAs. This indicates that recurrent spending was largely kept within planned limits.

It is encouraging to note that the distribution of recurrent expenditure closely matched the budget intentions, with most MDAs receiving a share of funds that aligned with their approved allocations.

Health received the highest share of actual recurrent spending at **8.6%. Education** followed with **7.62%** of actual recurrent expenditure. The **Ministry for Internal Security** recorded the lowest share, with **0.03%** of actual recurrent spending.

These figures reflect the government's continued prioritization of essential social services such as health and education.

Capital Expenditure

Table 14 presents the capital expenditure performance of the top 20 MDAs. The data shows that **all MDAs spent less on capital projects than their approved budget allocations,** indicating either cost savings, implementation delays, or phased project execution. **The Ministry of Works** recorded the highest actual capital expenditure: **₦107.7 billion,** representing **48.2%** of the total actual capital expenditure of **₦223.4 billion.**

This demonstrates the government's strong focus on infrastructure development, particularly roads, public buildings, and other major construction projects.

Total Expenditure by Sector

Table 12 highlights the sectors with the highest total spending in 2025. The distribution shows a clear prioritization of economic and social development:

Economic Sector: Received **₦227.7 billion,** representing **68%** of total actual expenditure. This includes investments in Works, Agriculture, Energy, Transport, and other growth-driven sectors.

Social Sector: Received **₦73.6 billion** (21%), covering Education, Health, and other citizen-focused services.

Administration Sector: Received **₦32.2 billion** (10%), covering governance, public service management, and administrative functions.

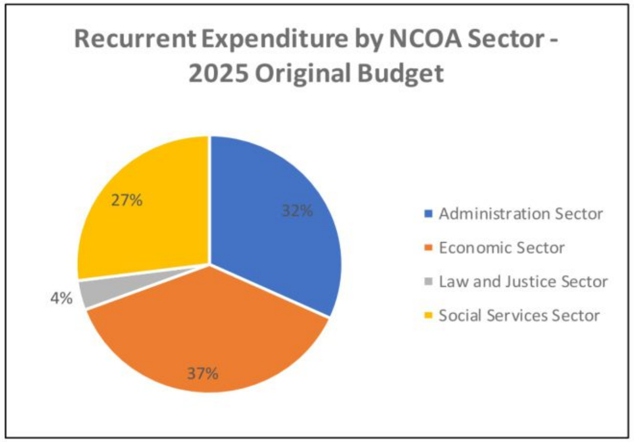
Justice Sector: Received **₦3.3 billion** (1%), the lowest share of actual expenditure.

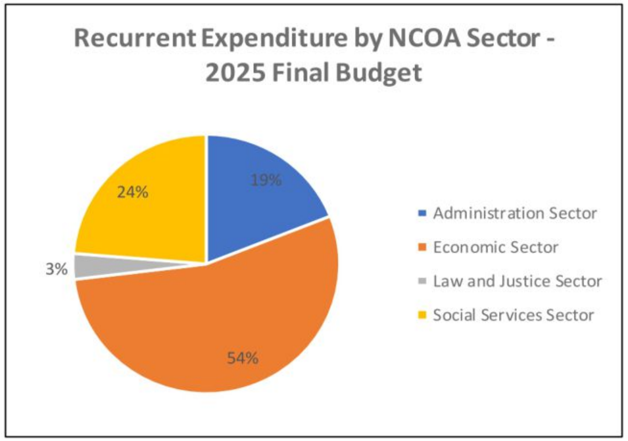
This spending pattern reflects the government's strategy of channeling more resources into sectors that drive economic growth and improve social welfare.

Table 10 Recurrent Expenditure by Mains Sectors of Government

Recurrent Expenditure by NCOA Sector							
Expenditure by Sector (NCOA Administrative Segment)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Share of Final Budget**	**Share of Actual Expenditure**
Administration Sector	34,231,030,000	24,046,560,000	21,315,093,412	2,731,466,588	89%	19%	19%
Economic Sector	40,255,145,000	68,462,285,000	62,557,680,645	5,904,604,355	91%	54%	55%
Law and Justice Sector	3,978,220,000	4,065,588,000	3,317,223,546	748,364,454	82%	3%	3%
Social Services Sector	29,040,320,000	29,988,190,000	26,209,931,723	3,778,258,277	87%	24%	23%
Total Expenditure	**107,504,715,000**	**126,562,623,000**	**113,399,929,325**	**13,162,693,675**	**90%**		

*** Variance and Performance measured against 2025 Final Budget**





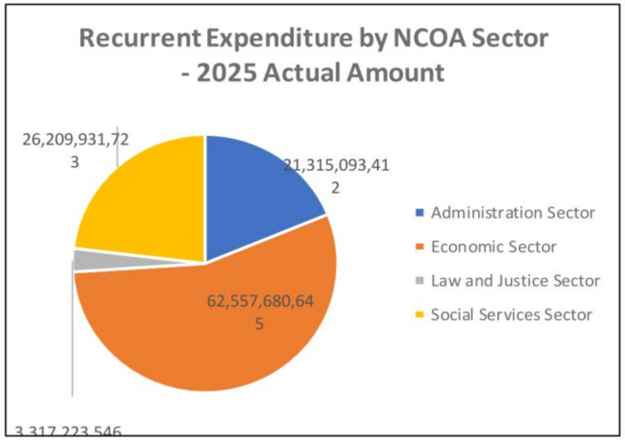
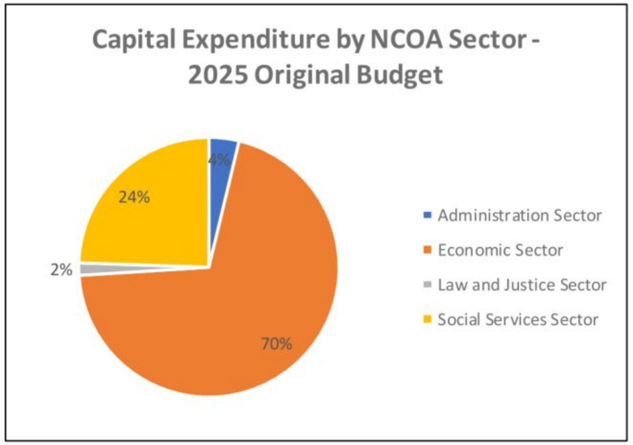
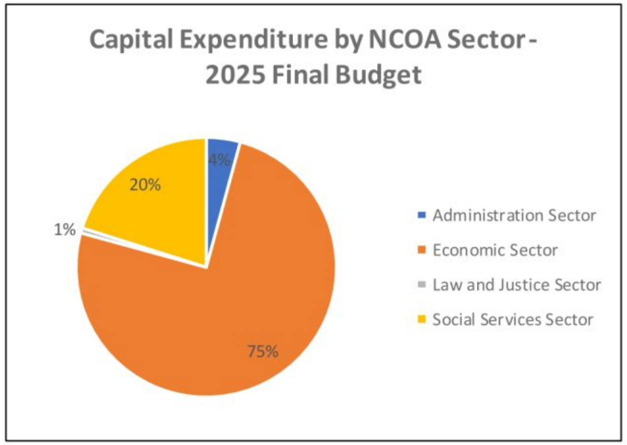


Table 11 Capital Expenditure by Mains Sectors of Government

Capital Expenditure by NCOA Sector							
Expenditure by Planning Sector	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Share of Final Budget**	**Share of Actual Expenditure**
Administration Sector	9,488,000,000	13,719,000,000	10,912,604,599	2,806,395,401	80%	4%	5%
Economic Sector	178,403,600,000	243,976,100,000	165,174,572,394	78,801,527,606	68%	75%	74%
Law and Justice Sector	3,908,000,000	2,042,000,000	-	2,042,000,000	0%	1%	0%
Social Services Sector	62,098,185,000	65,362,135,000	47,385,032,550	17,977,102,450	72%	20%	21%
Total Expenditure	**253,897,785,000**	**325,099,235,000**	**223,472,209,543**	**101,627,025,457**	**69%**		

*** Variance and Performance measured against 2025 Final Budget**





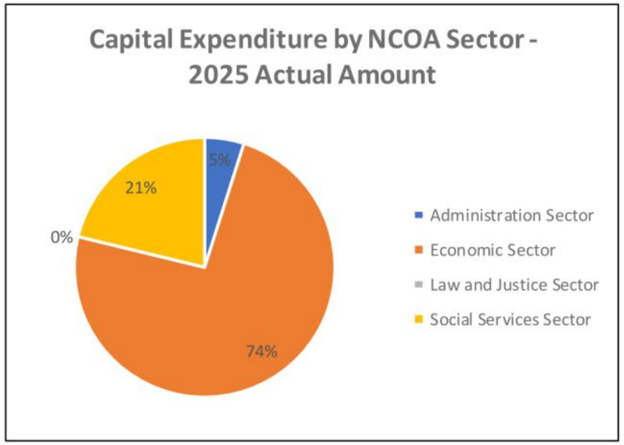
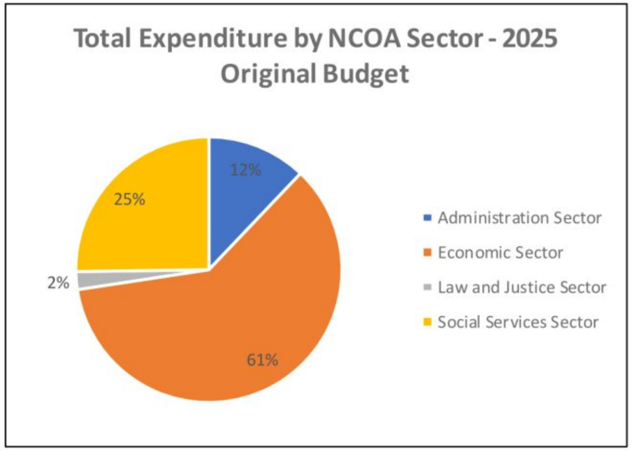
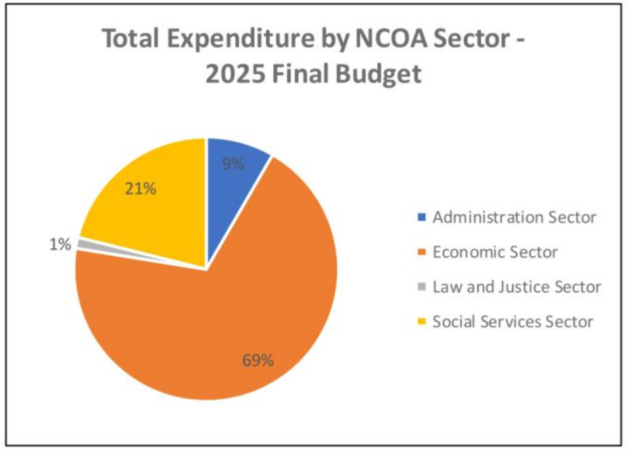


Table 12 Total Expenditure by Mains Sectors of Government

Total Expenditure by NCOA Sector							
Infrastructure	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Share of Final Budget**	**Share of Actual Expenditure**
Administration Sector	43,719,030,000	37,765,560,000	32,227,698,011	5,537,861,989	85%	8%	10%
Economic Sector	218,658,745,000	312,438,385,000	227,732,253,039	84,706,131,961	73%	69%	68%
Law and Justice Sector	7,886,220,000	6,107,588,000	3,317,223,546	2,790,364,454	54%	1%	1%
Social Services Sector	91,138,505,000	95,350,325,000	73,594,964,273	21,755,360,727	77%	21%	22%
Total Expenditure	**361,402,500,000**	**451,661,858,000**	**336,872,138,868**	**114,789,719,132**	**75%**		

*** Variance and Performance measured against 2025 Final Budget**





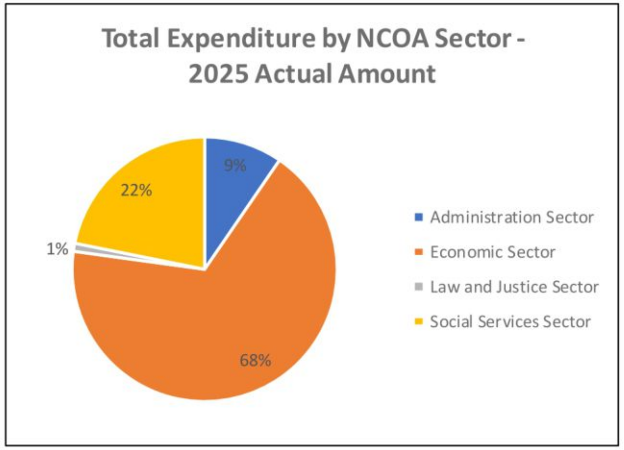


Table 13 Top Twenty Recurrent Expenditure by Main Organisations

Recurrent Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Share of Final Budget**	**Share of Actual Expenditure**
Office of the Executive Governor	18,982,400,000	11,446,900,000	10,689,175,038	757,724,962	93%	9.04%	9.43%
Gombe State House of Assembly	6,062,400,000	2,562,713,000	2,076,638,384	486,074,616	81%	2.02%	1.83%
Office of the Secretary to the State Gov't	5,995,150,000	6,405,967,000	5,482,012,690	923,954,311	86%	5.06%	4.83%
Ministry of Agriculture	905,300,000	1,112,838,000	1,099,551,876	13,286,124	99%	0.88%	0.97%
Ministry of Finance and Economic Development	34,366,150,000	62,817,582,000	58,358,247,009	4,459,334,991	93%	49.63%	51.46%
Ministry of Commerce Trade & Industry	285,000,000	289,800,000	164,083,456	125,716,544	57%	0.23%	0.14%
Ministry Of Works & Infrastructure	1,051,035,000	1,104,235,000	696,789,180	407,445,820	63%	0.87%	0.61%
Ministry Of Water Enviroment And Forest Re	1,340,710,000	1,777,730,000	1,398,069,688	379,660,312	79%	1.40%	1.23%
Directorate Of Lands	284,000,000	287,400,000	172,408,618	114,991,382	60%	0.23%	0.15%
Judicial Service Commission	2,710,170,000	2,889,868,000	2,576,156,448	313,711,552	89%	2.28%	2.27%
Ministry Of Youth And Sport Development	975,150,000	969,430,000	672,537,208	296,892,792	69%	0.77%	0.59%
Ministry of Women Affairs & Social Dev.	282,500,000	310,850,000	198,384,261	112,465,739	64%	0.25%	0.17%
Ministry of Education	7,946,940,000	9,687,940,000	8,644,534,459	1,043,405,541	89%	7.65%	7.62%
Ministry of Health	11,329,500,000	11,373,200,000	9,829,306,678	1,543,893,322	86%	8.99%	8.67%
Ministry of Higher Education	8,343,230,000	7,399,270,000	6,660,018,146	739,251,854	90%	5.85%	5.87%
Ministry of Local Government & Chieftancy Affairs	163,000,000	247,500,000	205,150,970	42,349,030	83%	0.20%	0.18%
Office of the State Auditor General	834,200,000	926,500,000	859,654,964	66,845,036	93%	0.73%	0.76%
Local Government Pension Board	126,700,000	157,300,000	70,607,972	86,692,028	45%	0.12%	0.06%
Ministry of Internal Security and Ethical Orientation	74,550,000	171,350,000	34,872,865	136,477,135	20%	0.14%	0.03%
Ministry Of Information And Culture	610,080,000	629,180,000	482,854,131	146,325,869	77%	0.50%	0.43%
Other Main Orgs	4,836,550,000	3,995,070,000	3,028,875,284	966,194,716	76%	3.16%	2.67%
Total Expenditure	**107,504,715,000**	**126,562,623,000**	**113,399,929,325**	**13,162,693,675**	**90%**		

Table 14 Top Twenty Capital Expenditure by Main Organisations

Capital Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Share of Final Budget**	**Share of Actual Expenditure**
Office of the Executive Governor	5,019,500,000	9,814,500,000	9,387,374,999	427,125,001	96%	3.02%	4.20%
Gombe State House of Assembly	2,250,000,000	980,000,000	-	980,000,000	0%	0.30%	0.00%
Office of the Secretary to the State Gov't	345,000,000	245,000,000	8,000,000	237,000,000	3%	0.08%	0.00%
Ministry of Agriculture	11,884,000,000	32,489,500,000	15,494,091,864	16,995,408,136	48%	9.99%	6.93%
Ministry of Finance and Economic Development	14,055,000,000	16,613,000,000	15,757,277,324	855,722,676	95%	5.11%	7.05%
Ministry of Commerce Trade & Industry	4,052,000,000	7,372,000,000	3,024,485,197	4,347,514,803	41%	2.27%	1.35%
Ministry Of Works & Infrastructure	84,415,500,000	125,590,500,000	107,715,151,423	17,875,348,577	86%	38.63%	48.20%
Ministry Of Water Enviroment And Forest Re	57,784,500,000	56,294,500,000	21,296,302,281	34,998,197,719	38%	17.32%	9.53%
Directorate Of Lands	2,489,000,000	3,839,000,000	1,160,667,709	2,678,332,291	30%	1.18%	0.52%
Judicial Service Commission	2,045,000,000	1,249,000,000	-	1,249,000,000	0%	0.38%	0.00%
Ministry Of Youth And Sport Development	2,440,000,000	1,995,500,000	335,158,592	1,660,341,408	17%	0.61%	0.15%
Ministry of Women Affairs & Social Dev.	775,500,000	-	-	-	#DIV/0!	0.00%	0.00%
Ministry of Education	25,242,500,000	25,304,950,000	21,873,359,924	3,431,590,076	86%	7.78%	9.79%
Ministry of Health	21,456,185,000	20,290,685,000	16,668,204,918	3,622,480,082	82%	6.24%	7.46%
Ministry of Higher Education	12,069,000,000	7,239,000,000	3,517,540,360	3,721,459,640	49%	2.23%	1.57%
Ministry of Local Government & Chieftancy Affairs	115,000,000	65,000,000	-	65,000,000	0%	0.02%	0.00%
Office of the State Auditor General	170,000,000	170,000,000	15,100,000	154,900,000	9%	0.05%	0.01%
Local Government Pension Board	56,500,000	56,500,000	-	56,500,000	0%	0.02%	0.00%
Ministry of Internal Security and Ethical Orientation	200,000,000	100,000,000	-	100,000,000	0%	0.03%	0.00%
Ministry Of Information And Culture	749,000,000	429,000,000	5,700,000	423,300,000	1%	0.13%	0.00%
Other Main Orgs	6,284,600,000	14,961,600,000	7,213,794,952	7,747,805,048	48%	4.60%	3.23%
Total Expenditure	**253,897,785,000**	**325,099,235,000**	**223,472,209,543**	**101,627,025,457**	**69%**		

Table 15 Top Twenty Total Expenditure by Main Organisations

Total Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Share of Final Budget**	**Share of Actual Expenditure**
Office of the Executive Governor	24,001,900,000	21,261,400,000	20,076,550,038	1,184,849,962	94%	4.71%	5.96%
Gombe State House of Assembly	8,312,400,000	3,542,713,000	2,076,638,384	1,466,074,616	59%	0.78%	0.62%
Office of the Secretary to the State Gov't	6,340,150,000	6,650,967,000	5,490,012,690	1,160,954,311	83%	1.47%	1.63%
Ministry of Agriculture	12,789,300,000	33,602,338,000	16,593,643,739	17,008,694,261	49%	7.44%	4.93%
Ministry of Finance and Economic Development	48,421,150,000	79,430,582,000	74,115,524,333	5,315,057,667	93%	17.59%	22.00%
Ministry of Commerce Trade & Industry	4,337,000,000	7,661,800,000	3,188,568,654	4,473,231,346	42%	1.70%	0.95%
Ministry Of Works & Infrastructure	85,466,535,000	126,694,735,000	108,411,940,602	18,282,794,398	86%	28.05%	32.18%
Ministry Of Water Enviroment And Forest Re	59,125,210,000	58,072,230,000	22,694,371,969	35,377,858,031	39%	12.86%	6.74%
Directorate Of Lands	2,773,000,000	4,126,400,000	1,333,076,328	2,793,323,672	32%	0.91%	0.40%
Judicial Service Commission	4,755,170,000	4,138,868,000	2,576,156,448	1,562,711,552	62%	0.92%	0.76%
Ministry Of Youth And Sport Development	3,415,150,000	2,964,930,000	1,007,695,800	1,957,234,200	34%	0.66%	0.30%
Ministry of Women Affairs & Social Dev.	1,058,000,000	310,850,000	198,384,261	112,465,739	64%	0.07%	0.06%
Ministry of Education	33,189,440,000	34,992,890,000	30,517,894,383	4,474,995,617	87%	7.75%	9.06%
Ministry of Health	32,785,685,000	31,663,885,000	26,497,511,596	5,166,373,404	84%	7.01%	7.87%
Ministry of Higher Education	20,412,230,000	14,638,270,000	10,177,558,506	4,460,711,494	70%	3.24%	3.02%
Ministry of Local Government & Chieftancy Affairs	278,000,000	312,500,000	205,150,970	107,349,030	66%	0.07%	0.06%
Office of the State Auditor General	1,004,200,000	1,096,500,000	874,754,964	221,745,036	80%	0.24%	0.26%
Local Government Pension Board	183,200,000	213,800,000	70,607,972	143,192,028	33%	0.05%	0.02%
Ministry of Internal Security and Ethical Orientation	274,550,000	271,350,000	34,872,865	236,477,135	13%	0.06%	0.01%
Ministry Of Information And Culture	1,359,080,000	1,058,180,000	488,554,131	569,625,869	46%	0.23%	0.15%
Other Main Orgs	11,121,150,000	18,956,670,000	10,242,670,236	8,713,999,764	54%	4.20%	3.04%
Total Expenditure	**361,402,500,000**	**451,661,858,000**	**336,872,138,868**	**114,789,719,132**	**75%**		

Section 7 Top Value Capital Projects

This section provides information on the top 20 capital projects captured in the 2025 budget and the actual expenditure incurred during implementation. It highlights the progress made on major development projects across the State and how public funds were utilized to advance infrastructure and service delivery.

Project Completion Status

The table below presents the largest capital projects executed during the 2025 fiscal year. These projects are at various stages of completion:

4 projects were fully completed, representing 10% of the total.

16 projects are still ongoing, accounting for 90% of the listed capital projects.

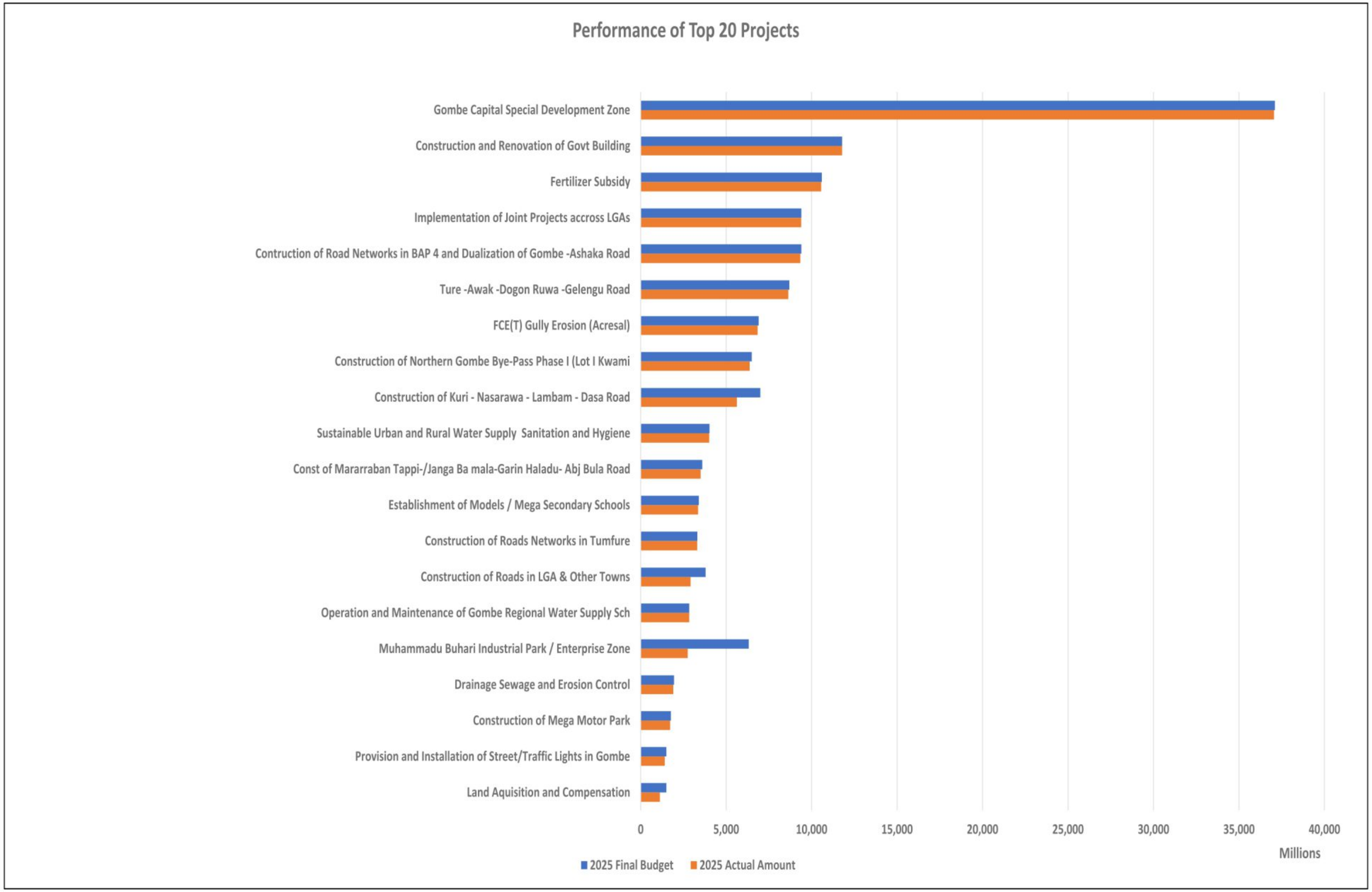
This shows that while some projects have reached completion, the majority are still under implementation, reflecting the scale and complexity of the State's development agenda.

Table 16: Largest Projects

What major Investments did we make?							
Top 20 Projects (Size, Government Priority)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Location (LG)**	**Status**
Gombe Capital Special Development Zone	20,000,000,000	37,105,000,000	37,054,132,452	50,867,548	100%	Gombe LGA	Ongoing
Construction and Renovation of Govt Building	10,000,000,000	11,781,000,000	11,780,415,745	584,255	100%	Gombe LGA	Ongoing
Fertilizer Subsidy	1,000,000,000	10,600,000,000	10,563,168,000	36,832,000	100%	Gombe LGA	Complete
Implementation of Joint Projects accross LGAs	2,500,000,000	9,400,000,000	9,387,374,999	12,625,001	100%	Gombe LGA	Ongoing
Contruction of Road Networks in BAP 4 and Dualization of Gombe -Ashaka Road	5,000,000,000	9,400,000,000	9,334,196,187	65,803,813	99%	Gombe LGA	Ongoing
Ture -Awak -Dogon Ruwa -Gelengu Road	1,000,000,000	8,700,000,000	8,638,147,766	61,852,234	99%	Kaltungo LGA	Complete
FCE(T) Gully Erosion (Acresal)	2,500,000,000	6,900,000,000	6,842,621,887	57,378,113	99%	Akko LGA	Ongoing
Construction of Northern Gombe Bye-Pass Phase I (Lot I Kwami	-	6,500,000,000	6,374,209,620	125,790,380	98%	Kwami LGA	Ongoing
Construction of Kuri - Nasarawa - Lambam - Dasa Road	2,000,000,000	7,000,000,000	5,626,192,751	1,373,807,249	80%	Yamaltu Deba LGA	Ongoing
Sustainable Urban and Rural Water Supply Sanitation and Hygiene	1,200,000,000	4,030,000,000	4,004,785,782	25,214,218	99%	Gombe LGA	Ongoing
Const of Mararraban Tappi-/Janga Ba mala-Garin Haladu- Abj Bula Road	2,000,000,000	3,600,000,000	3,507,665,511	92,334,489	97%	Kwami LGA	Ongoing
Establishment of Models / Mega Secondary Schools	1,000,000,000	3,400,000,000	3,357,853,290	42,146,710	99%	Statewide	Ongoing
Construction of Roads Networks in Tumfure	2,000,000,000	3,310,000,000	3,301,524,876	8,475,124	100%	Akko LGA	Complete
Construction of Roads in LGA & Other Towns	5,000,000,000	3,800,000,000	2,918,841,361	881,158,639	77%	Statewide	Ongoing
Operation and Maintenance of Gombe Regional Water Supply Sch	1,800,000,000	2,840,000,000	2,834,607,954	5,392,046	100%	Gombe LGA	Complete
Muhammadu Buhari Industrial Park / Enterprise Zone	2,500,000,000	6,325,000,000	2,750,161,570	3,574,838,430	43%	Yamaltu Deba LGA	Ongoing
Drainage Sewage and Erosion Control	150,000,000	1,950,000,000	1,906,194,944	43,805,056	98%	Gombe LGA	Ongoing
Construction of Mega Motor Park	200,000,000	1,770,000,000	1,723,328,237	46,671,763	97%	Gombe LGA	Complete
Provision and Installation of Street/Traffic Lights in Gombe	2,000,000,000	1,500,000,000	1,404,393,701	95,606,299	94%	Gombe LGA	Ongoing
Land Aquisition and Compensation	1,500,000,000	1,500,000,000	1,121,843,861	378,156,139	75%	Gombe LGA	Ongoing
Others Capital Expenditure	190,547,785,000	183,688,235,000	89,040,549,050	94,647,685,950	48%		
Total Capital Expenditure	**253,897,785,000**	**325,099,235,000**	**223,472,209,543**	**101,627,025,457**	**69%**		

* Variance and Performance measured against 2025 Final Budget

Figure 8 Largest Projects Graph



Section 8 Citizen-Nominated Projects - Implementation Status Report

This section outlines the financial information on top Ministries, Departments and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

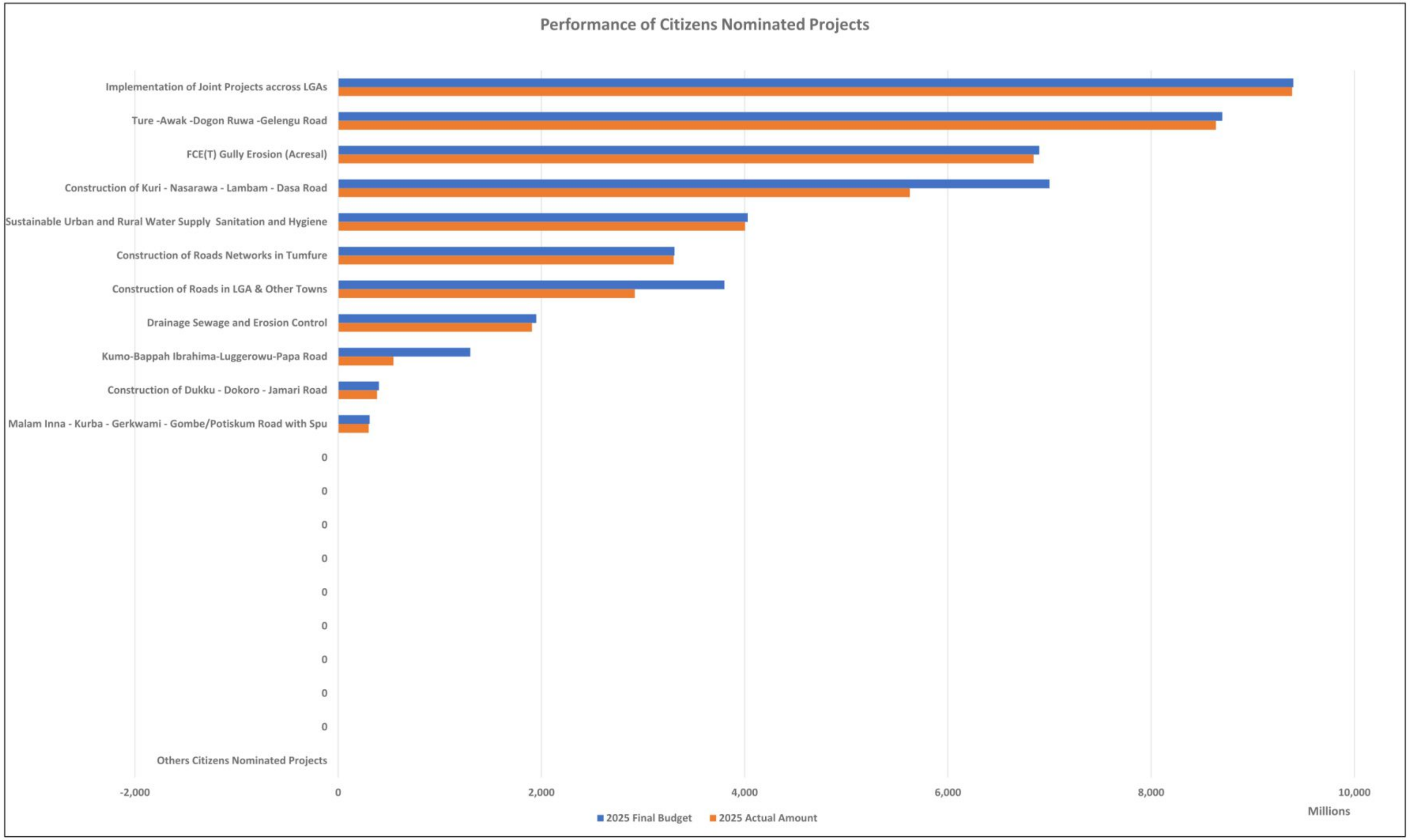
11 citizens' nominated projects were sampled and presented in Table 17 below, including the construction of roads, Gully erosion control, and Drainages.

Table 17 Citizens Nominated Projects

Have we responded to the needs of our Citizens in terms of Investments?							
Citizens Nominated Projects (Top 20)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Location (LG)**	**Status**
Implementation of Joint Projects accross LGAs	2,500,000,000	9,400,000,000	9,387,374,999	**12,625,001**	100%	Statewide	Ongoing
Ture -Awak -Dogon Ruwa -Gelengu Road	1,000,000,000	8,700,000,000	8,638,147,766	**61,852,234**	99%	Kaltungo LGA	Ongoing
FCE(T) Gully Erosion (Acresal)	2,500,000,000	6,900,000,000	6,842,621,887	**57,378,113**	99%	Akko LGA	Ongoing
Construction of Kuri - Nasarawa - Lambam - Dasa Road	2,000,000,000	7,000,000,000	5,626,192,751	**1,373,807,249**	80%	Yamaltu Deba LGA	Ongoing
Sustainable Urban and Rural Water Supply Sanitation and Hygiene	1,200,000,000	4,030,000,000	4,004,785,782	**25,214,218**	99%	Gombe LGA	Ongoing
Construction of Roads Networks in Tumfure	2,000,000,000	3,310,000,000	3,301,524,876	**8,475,124**	100%	Akko LGA	Ongoing
Construction of Roads in LGA & Other Towns	5,000,000,000	3,800,000,000	2,918,841,361	**881,158,639**	77%	Statewide	Ongoing
Drainage Sewage and Erosion Control	150,000,000	1,950,000,000	1,906,194,944	**43,805,056**	98%	Gombe LGA	Ongoing
Kumo-Bappah Ibrahima-Luggerowu-Papa Road	1,300,000,000	1,300,000,000	542,772,291	**757,227,709**	42%	Akko LGA	Ongoing
Construction of Dukku - Dokoro - Jamari Road	400,000,000	400,000,000	383,060,480	**16,939,520**	96%	Dukku LGA	Complete
Malam Inna - Kurba - Gerkwami - Gombe/Potiskum Road with Spu	10,000,000	310,000,000	300,743,322	**9,256,678**	97%	Kwami LGA	Ongoing
0	-	-	-	**-**		0	0
0	-	-	-	**-**		0	0
0	-	-	-	**-**		0	0
Others Citizens Nominated Projects	-	-	- 0	**0**			
Total Value of Citizens Nominated Projects	**18,060,000,000**	**47,100,000,000**	**43,852,260,458**	**3,247,739,542**	**93%**		

* Variance and Performance measured against 2025 Final Budget

Figure 9 Citizens Nominated Projects Graph



Section 9 Gender, Equity, and Social Inclusion (GESI) Projects

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects that address Gender, Equality and Social Inclusion (GESI) issues and the actual expenditure from the implementation of the fiscal year budget.

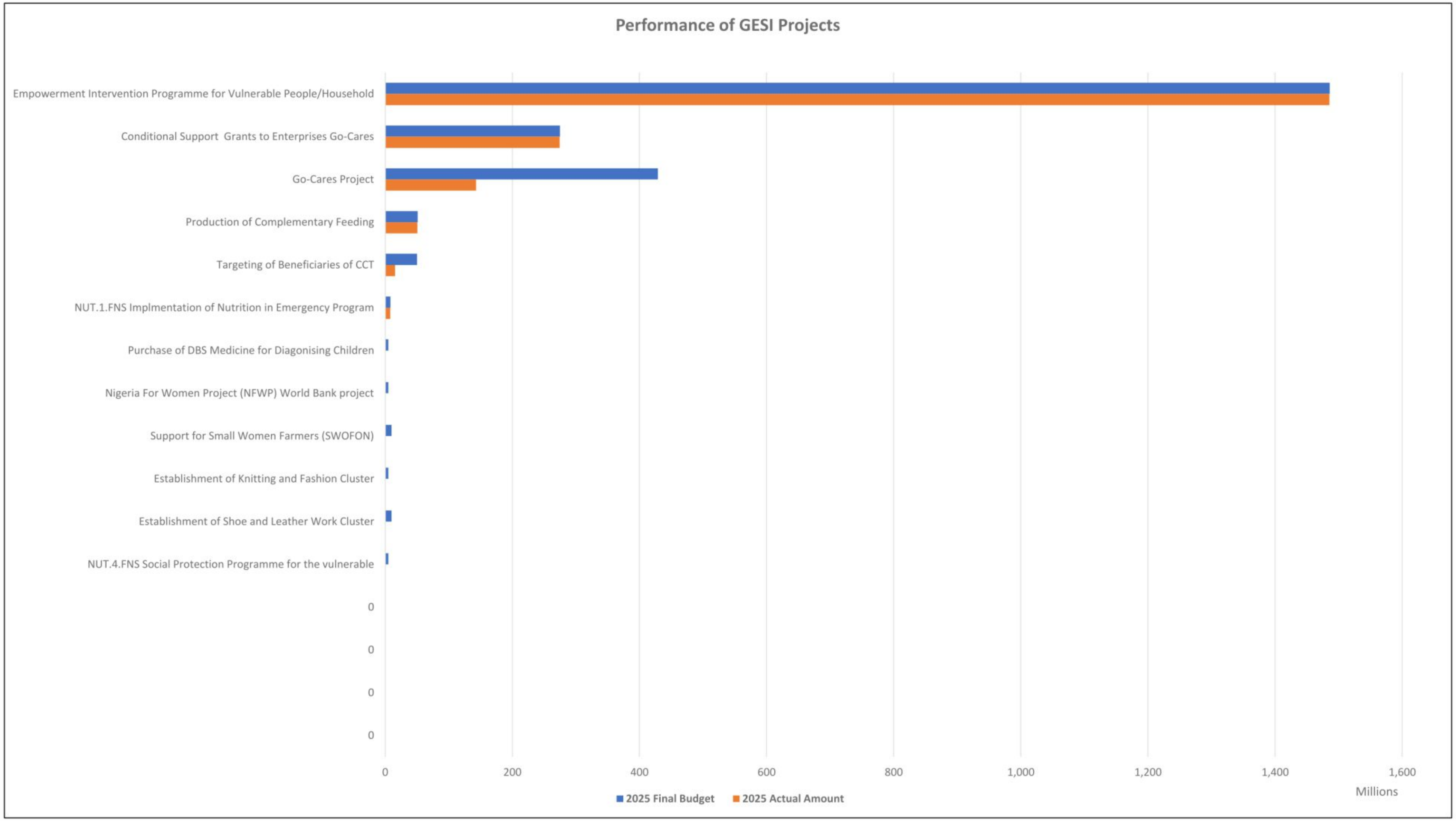
Gombe State Government in its 2025 expenditure tried to ensure that projects that promote equity and social inclusion were implemented.

Table 18 Gender, Equity and Social Inclusion (GESI) Projects

To what extent has our expenditure reflected Gender, Equity and Social Inclusion (GESI) Issues in the State?							
Gender, Equity and Social Inclusion (GESI) Projects (Top 20)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Implementing MDA**	**Status**
Empowerment Intervention Programme for Vulnerable People/Household	-	1,486,000,000	1,485,519,599	**480,401**	100%	Ministry of Special Duties	Complete
Conditional Support Grants to Enterprises Go-Cares	800,000,000	275,000,000	274,323,628	**676,372**	100%	Ministry of Trade, Industr	Ongoing
Go-Cares Project	500,000,000	429,000,000	142,852,382	**286,147,618**	33%	Ministry of Youth	Ongoing
Production of Complementary Feeding	20,000,000	51,000,000	50,630,000	**370,000**	99%	Minstry of Science and Sc	Ongoing
Targeting of Beneficiaries of CCT	50,000,000	50,000,000	15,368,377	**34,631,623**	31%	Ministry of Youth	Ongoing
NUT.1.FNS Implmentation of Nutrition in Emergency Program	3,000,000	8,200,000	8,000,000	**200,000**	98%	SEMA	Complete
Purchase of DBS Medicine for Diagonising Children	5,000,000	5,000,000	-	**5,000,000**	0%	GOMSACA	Not Yet Started
Nigeria For Women Project (NFWP) World Bank project	5,000,000	5,000,000	-	**5,000,000**	0%	Ministry of Agric	Not Yet Started
Support for Small Women Farmers (SWOFON)	30,000,000	10,000,000	-	**10,000,000**	0%	Ministry of Agric	Not Yet Started
Establishment of Knitting and Fashion Cluster	10,000,000	5,000,000	-	**5,000,000**	0%	GEDPA	Not Yet Started
Establishment of Shoe and Leather Work Cluster	10,000,000	10,000,000	-	**10,000,000**	0%	GEDPA	Not Yet Started
NUT.4.FNS Social Protection Programme for the vulnerable	5,000,000	5,000,000	-	**5,000,000**	0%	Ministry of Women Affai	Not Yet Started
0	-	-	-	**-**		0	0
0	-	-	-	**-**		0	0
0	-	-	-	**-**		0	0
0	-	-	-	**-**		0	0
Total Value of GESI Projects	**1,438,000,000**	**2,339,200,000**	**1,976,693,987**	**362,506,013**	**85%**		

* Variance and Performance measured against 2025 Final Budget

Figure 10 Gender, Equity and Social Inclusion (GESI) Projects Graph



Section 10 Public Consultations with Citizens presenting the Annual Financial Statements

The Gombe State Audited Annual Financial Statements were made available on the State Government and Ministry of Finance Websites, specifically at this link address: https://www.mof.gm.gov.ng/download/report-of-the-accountant-general-with-financial-statements/ as published on **28th July 2026.** Accordingly, the Audited Financial Statement was published in the national newspapers. (Daily Trust of Monday 27th July 2026 pages 22 and 23, The Nation of Monday 27th July 2026 pages 34 and 35).

A town hall meeting/Audit Forum was conducted to present the Financial Statements.

ANNEX: KUMO CENTRE:


MINISTRY OF FINANCE
ORGANISED
EXECUTED BY
DATE: THURSDAY, 14 AUGUST, 2025
VENUE: CENTRAL PRIMARY SCHOOL,

ANNEX: Gombe Network for Civil Society (GONET)

GOMBE STATE GOVERNMENT

Thank You!

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