AUDITOR –GENERAL
ANNUAL REPORT
On the Account of the Government
Of Gombe State for the year ended
31st December 2025

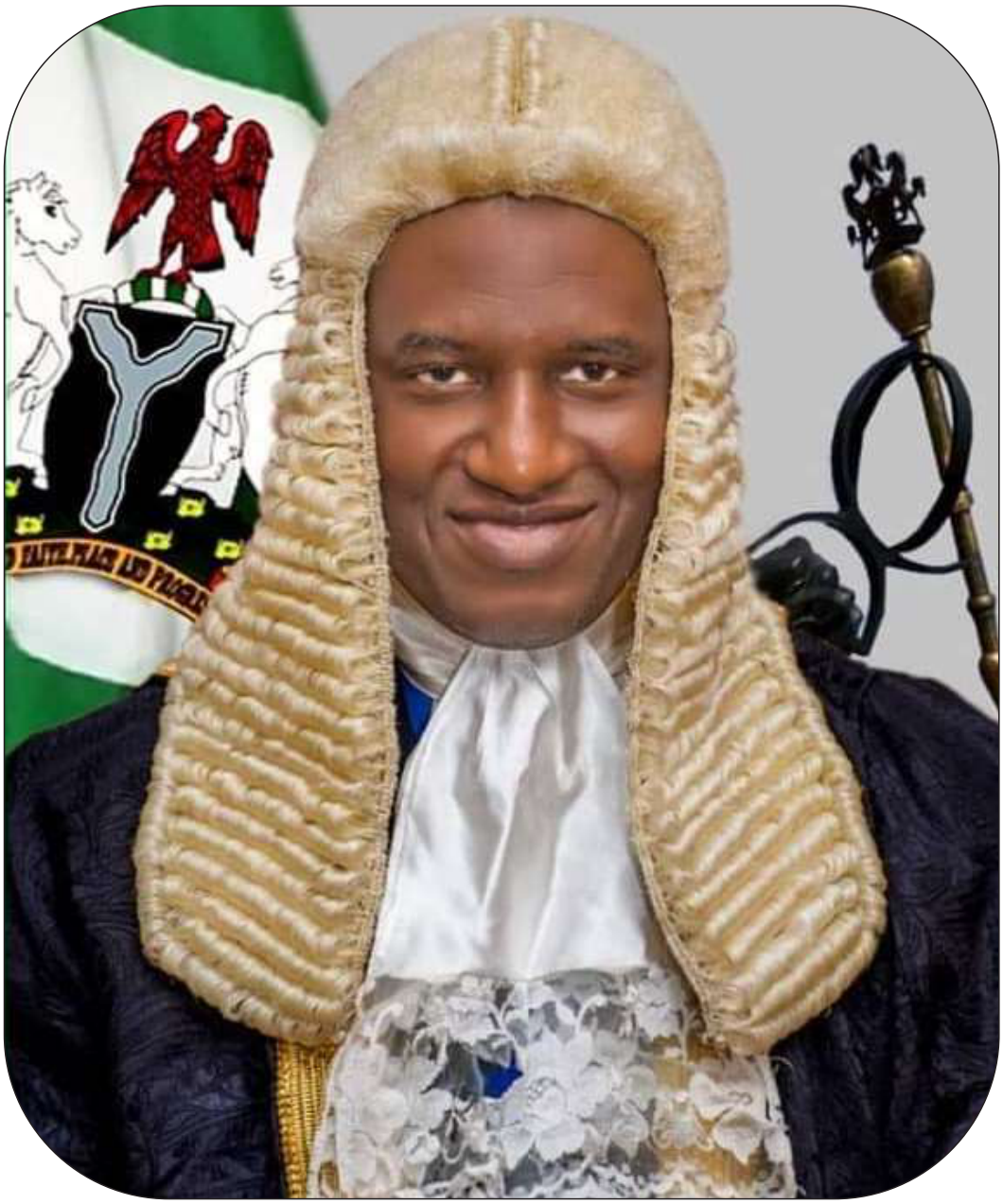
Submitted to Gombe State
House of Assembly

HIS EXCELLENCY
MUHAMMADU INUWA YAHAYA
(DANMAJEN GOMBE)

EXECUTIVE GOVERNOR OF
GOMBE STATE, NIGERIA

HIS EXCELLENCY
MANASSAH DANIEL JATAU, Ph.D
(TAURARON WAJA)

DEPUTY GOVERNOR OF
GOMBE STATE, NIGERIA



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

RT. HONOURABLE SPEAKER
GOMBE STATE HOUSE OF ASSEMBLY

UMAR ADAMU DUKKU (CNA)
Ag - AUDITOR - GENERAL
GOMBE STATE

ACKNOWLEDGEMENT

I extend my heartfelt appreciation to everyone whose support and cooperation made the completion of this report possible. I am grateful to all Chief Executives and Accounting Officers of Ministries and Extra-Ministerial Departments for their collaboration, with special recognition to the Ministry of Finance & Economic Development, particularly the Treasury Headquarters, for their assistance.

My sincere thanks go to the entire staff of the Office of the Auditor-General. Your dedication, loyalty, and relentless effort were instrumental in bringing this report to fruition. I trust that this spirit of collective commitment will endure, and that government will continue to uphold and value the constitutional mandate of this office in promoting accountability for public good.

I also convey my deep gratitude to the Honourable House of Assembly, especially the Speaker, the members of the Public Accounts Committee, and all Honourable Members, for their cooperation and backing of the Office of the State Auditor-General, Gombe State.

I wish to specially thank His Excellency the Governor of Gombe State, **MUHAMMADU INUWA YAHAYA (OON)**. His steadfast commitment to transparency and accountability since taking office has been commendable. Through his consistent support, this office has been empowered to carry out its constitutional responsibilities effectively.

UMAR ADAMU DUKKU (CNA)
Ag.-AUDITOR-GENERAL
GOMBE STATE

SECRET

OFFICE OF THE STATE AUDITOR GENERAL

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

Phone No.: 08150637055, 08150636268

Our Ref: ACF.I/S,I/VOL.III/118 Your Ref: _____ Date: 30th June 2026 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 safe guard 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 Statements are free from material misstatement. 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 and Local Government Audit Law 2024 (as amended) section 11. I planned and performed each 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 (ISA) and International Standards of Supreme Audit Institution ("ISSAIs") of all records kept at the Treasury Headquarters. Sub Treasury, Ministries and relevant Agencies of Government in conformity with the Public Finance (Control and Management act of 1958). The audit provided me with a reasonable basis for an independent opinion.

OPINION

In my opinion, the Financial Statements (No. 1 – 4) and the relevant accounts gives a true and fair view of the state of financial position of the Government of Gombe State for the year ended 31st December 2025. The Financial Statements have been certified subject to the observations/ comment(s) contained in the report.

Abl 30/06/2026

UMAR ADAMU DUKKU (CNA)
Ag- AUDITOR-GENERAL
GOMBE STATE

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1.0 INTRODUCTION

1.1 SUBMISSION OF REPORT:

REPORT OF THE AUDITOR - GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF GOMBE STATE FOR THE YEAR ENDED 31ST DECEMBER 2025.

In compliance with section 125(5) of the Constitution of the Federal Republic of Nigeria 1999 and Gombe State Audit Law 2024 section 11b and 11d. I humbly submit to the Honourable House of Assembly of Gombe State my Annual Report on the Accounts of Gombe State Government for the financial year ended 31st December 2025. 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. 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 2025 were received in this Office on 25th April 2026. 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 19th June 2026.

1.3 SUBMISSION OF 2024 AUDITED ACCOUNTS

The Auditor – General's report for the financial year ended 31st December 2024 was submitted to the Honourable House of Assembly of Gombe State on 17th July 2025, the submission was acknowledged and the report was tabled before the Honourable House. Interactive sessions were conducted between the public accounts committee, MDAs, and the Auditor – General, however, up to the time of writing this report, the 2024 Audited Accounts are still on the process of been considered by the Honourable House of Assembly.

2.0 GENERAL AUDIT ANALYSIS

2.1 STATUTORY ALLOCATION FROM FEDERATION ACCOUNTS

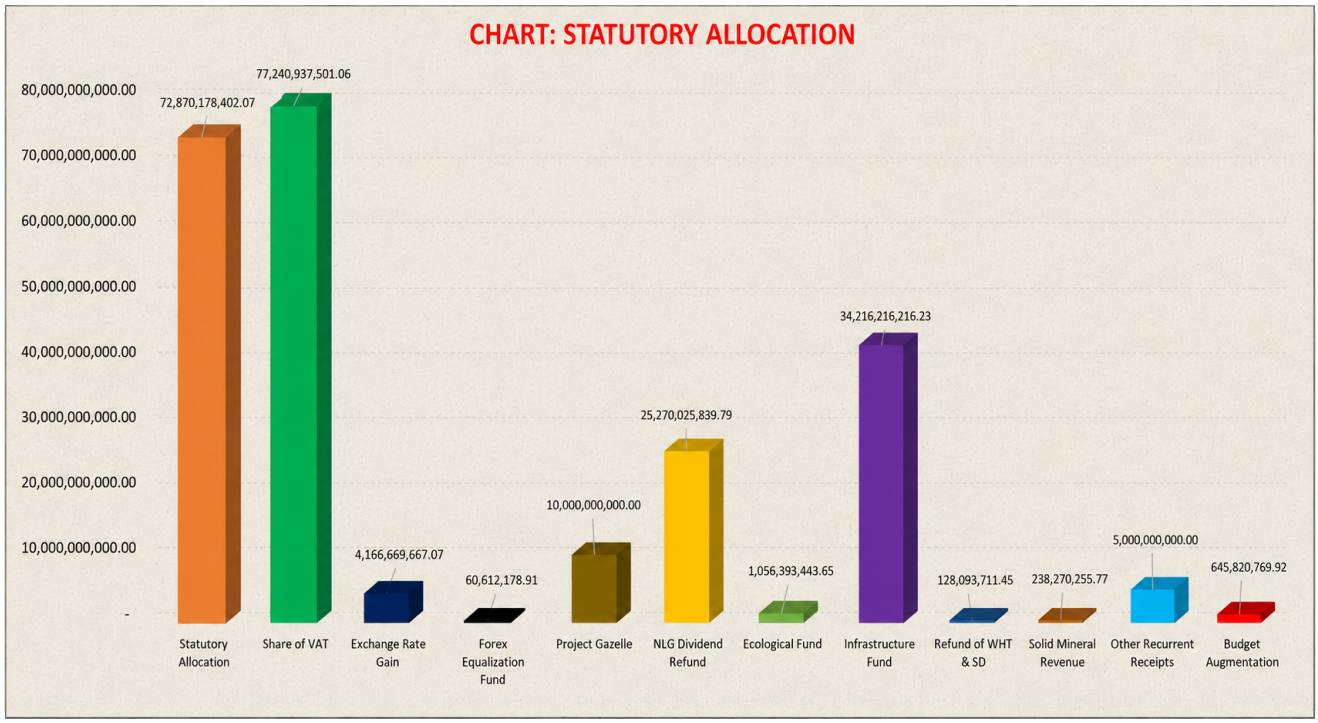
The report of the Accountant General and other related financial Statements for the year ended 31st December 2025 have been audited in compliance with all Government Regulations and Guidelines. It was observed that the sum of Two hundred and thirty Billion eight hundred and ninety-three million two hundred and seventeen thousand nine hundred and eighty-five Naira ninety-two Kobo (₦230,893,217,985.92) only was received as total Statutory Allocation which include; Value Added Tax (VAT) of (₦77,240,937,501.06) only which represent (33.45%) of total Statutory Allocation received in the year under review; Ecological Fund of One Billion, fifty-six million three hundred and ninety three thousand four hundred and forty-three Naira sixty-five Kobo (₦1,056,393,443.65) only was collected, representing (0.46%); 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 represented (0.28%); Share of Exchange Rate Gain of Four Billion, one hundred and sixty-six million six hundred and sixty-nine thousand six hundred and sixty-seven Naira seven Kobo (₦4,166,669,667.07) only was received, which was (1.80%) of the total allocation; Forex Equalization Fund of Sixty million, six hundred and twelve thousand, one hundred and seventy-eight naira ninety-one kobo (₦60,612,178.91) was received; Project Gazelle of Ten billion Naira (₦10,000,000,000.00) was received; NLNG Dividend Refund amounting to Twenty-five billion, two hundred and seventy million twenty-five thousand, eight hundred and thirty-nine Naira seventy-nine kobo (₦ 25,270,025,839.79) only was received; Share of solid Mineral of Two hundred and thirty-eight million two hundred and seventy thousand two hundred and fifty-five Naira seventy-seven kobo. (₦238,270,255.77); Other Recurrent Receipts of Five billion Naira (₦5,000,000,000.00) only was received; While the sum of Two Billion Naira was received as Palliative on Subsidy Removal (₦2,000,000,000.00).; Also the sum of Thirty-four Billion, two hundred and Sixteen million, two hundred and sixteen thousand, two hundred and sixteen Naira twenty-three kobo (₦34,216,216,216.23) only was received as Infrastructure Fund for the year under review; Refund of WHT & SD of One hundred and twenty-eight million, ninety-three thousand seven hundred and eleven Naira forty-five kobo.(₦128,093,711.45) only was received.

Percentage of Statutory Allocation		
Description	**₦**	**%**
Statutory Allocation	72,870,178,402.07	31.56%
Share of VAT	77,240,937,501.06	33.45%
Exchange Rate Gain	4,166,669,667.07	1.80%
Forex Equalization Fund	60,612,178.91	0.03%
Project Gazelle	10,000,000,000.00	4.33%
NLNG Dividend Refund	25,270,025,839.79	10.94%
Ecological Fund	1,056,393,443.65	0.46%
Infrastructure Fund	34,216,216,216.23	14.82%
Refund of WHT & SD	128,093,711.45	0.06%
Solid Mineral Revenue	238,270,255.77	0.10%
Other Recurrent Receipts	5,000,000,000.00	2.17%
Budget Augmentation	645,820,769.92	0.28%
TOTAL	**230,893,217,985.92**	**100%**

GOMBE STATE GOVERNMENT OF NIGERIA

STATUTORY ALLOCATION FOR THE YEAR ENDED 31ST DECEMBER 2025

	Statutory Allocation	Share of VAT	Exchange Rate Gain	Forex Equalization Fund	Project Gazelle	NLNG Dividend Refund	Ecological Fund	Infrastructure Fund	Refund of WHT & SD	Solid Mineral Revenue	Other Recurrent Receipts	Budget Augmentation	Total
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	
January	2,055,762,680.73	5,918,728,262.99	2,340,460,313.34				56,928,812.70						10,371,880,069.76
February	4,329,099,904.95	7,110,375,673.71			5,000,000,000.00								16,439,475,578.66
March	4,490,132,112.72	5,935,753,231.10				3,326,873,385.01	74,974,660.92	5,837,837,837.84		238,270,255.77			19,903,841,483.36
April	5,322,805,538.45	5,798,962,686.74	164,300,970.49		5,000,000,000.00	5,555,555,555.56	80,283,385.17	5,405,405,405.41	128,093,711.45				27,455,407,253.27
May	5,433,960,275.49	6,013,339,369.81	480,288,733.99			2,724,806,201.55	144,926,485.52						14,797,321,066.36
June	4,957,855,882.71	6,973,962,880.42	448,428,940.71	60,612,178.91				13,513,513,513.52					25,954,373,396.27
July	5,977,568,073.11	6,454,738,643.13	244,190,529.37			7,848,837,209.30	75,739,593.24	6,756,756,756.76				645,820,769.92	28,003,651,574.83
August	7,733,209,844.86	6,759,863,160.73	239,600,339.94				80,536,096.79						14,813,209,442.32
September	8,623,394,749.59	6,785,799,348.18	249,399,839.23			5,813,953,488.37	104,189,953.01	2,702,702,702.70			3,000,000,000.00		27,279,440,081.08
October	7,328,372,443.19	8,121,751,758.30					214,919,019.07						15,665,043,220.56
November	8,197,787,897.91	6,677,084,604.41					223,895,437.23						15,098,767,939.55
December	8,420,228,998.36	4,690,577,881.54									2,000,000,000.00		15,110,806,879.90
Total	72,870,178,402.07	77,240,937,501.06	4,166,669,667.07	60,612,178.91	10,000,000,000.00	25,270,025,839.79	1,056,393,443.65	34,216,216,216.23	128,093,711.45	238,270,255.77	5,000,000,000.00	645,820,769.92	230,893,217,985.92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80,000,000,000.00
70,000,000,000.00
60,000,000,000.00
50,000,000,000.00
40,000,000,000.00
30,000,000,000.00
20,000,000,000.00
10,000,000,000.00
-
72,870,178,402.07
77,240,937,501.06
4,166,669,667.07
60,612,178.91
10,000,000,000.00
25,270,025,839.79
1,056,393,443.65
34,216,216,216.23
128,093,711.45
238,270,255.77
5,000,000,000.00
645,820,769.92
Statutory Allocation
Share of VAT
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Forex Equalization Fund
Project Gazelle
NLG Dividend Refund
Ecological Fund
Infrastructure Fund
Refund of WHT & SD
Solid Mineral Revenue
Other Recurrent Receipts
Budget Augmentation

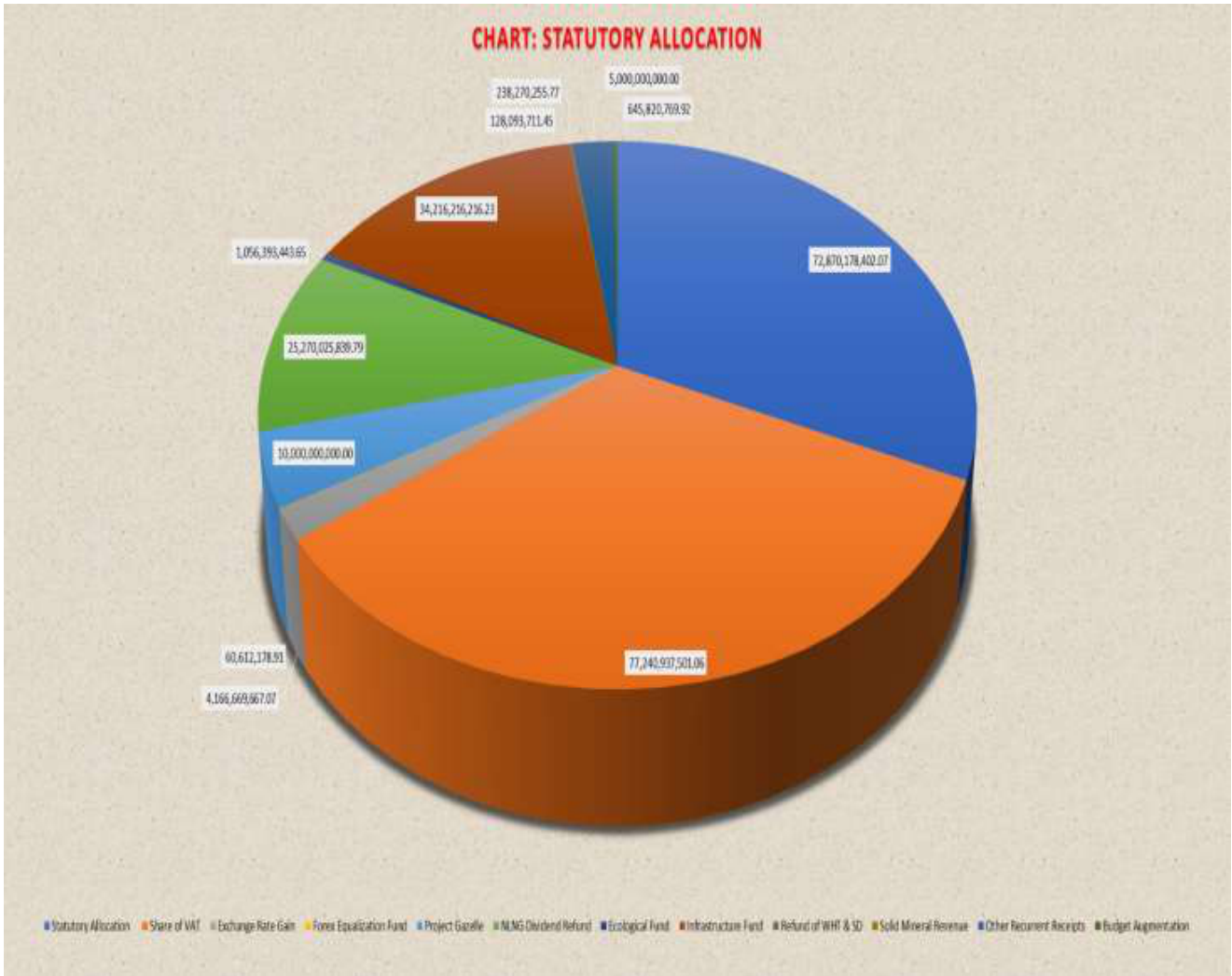
CHART: STATUTORY ALLOCATION
5,000,000,000.00
238,270,255.77
645,820,769.92
128,093,711.45
34,216,216,216.23
1,056,393,443.65
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60,612,178.91
77,240,937,501.06
4,166,669,667.07
Statutory Allocation
Share of VAT
Exchange Rate Gain
Forex Equalization Fund
Project Gazelle
NLNG Dividend Refund
Ecological Fund
Infrastructure Fund
Refund of WHT & SD
Solid Mineral Revenue
Other Recurrent Receipts
Budget Augmentation

2.2 INDEPENDENT REVENUE

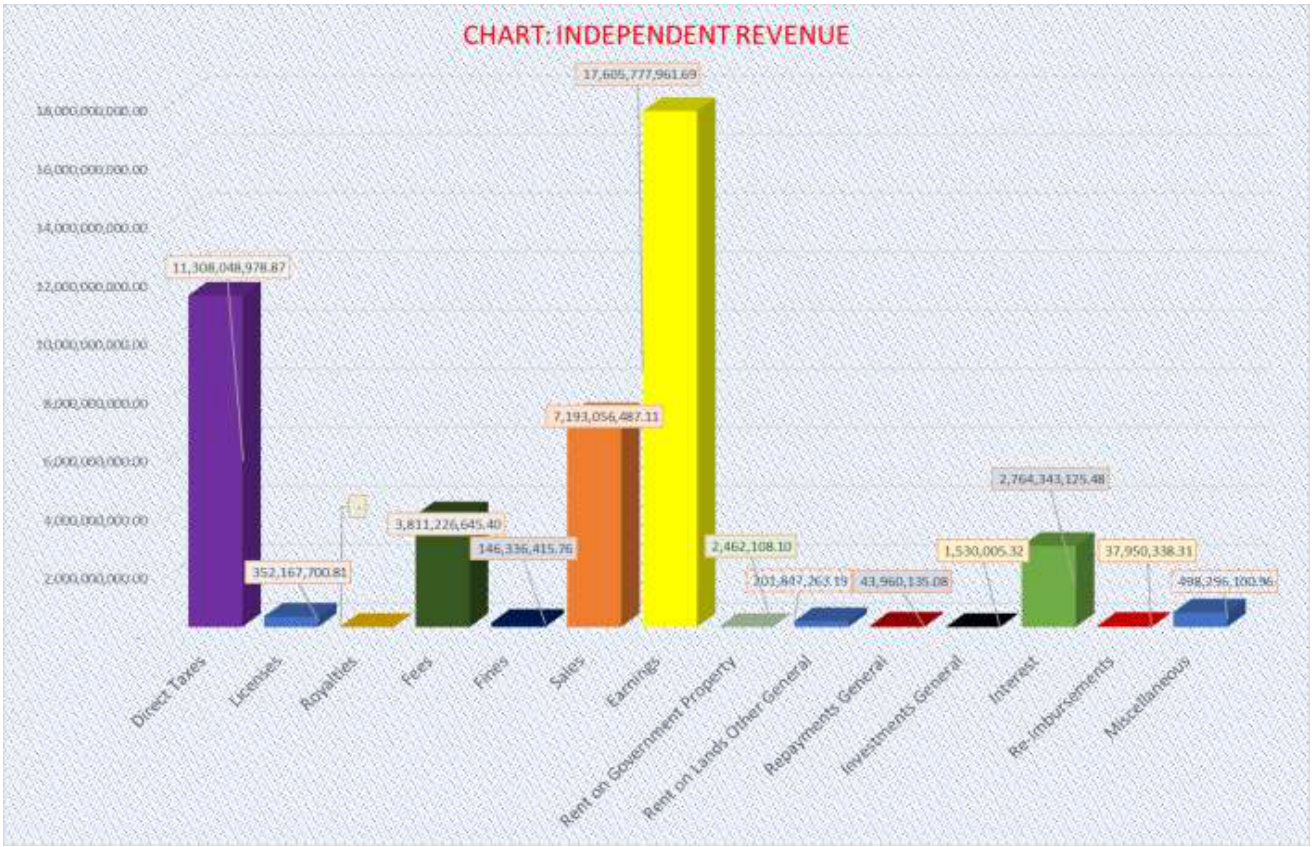
The Accountant General's report for the year ended 31st December 2025 had total receipts from Independent Revenue of Forty - three Billion, nine hundred and sixty-seven million, three thousand, two hundred and sixty-six Naira eight kobo (₦43,967,003,266.08) as against the budgeted sum of Thirty-two Billion and seven hundred and fifty-six million, one hundred and fifty-five thousand Naira (₦32,756,155,000.00). A total percent of 34.23% was achieved above the budgeted amount in the year in-view.

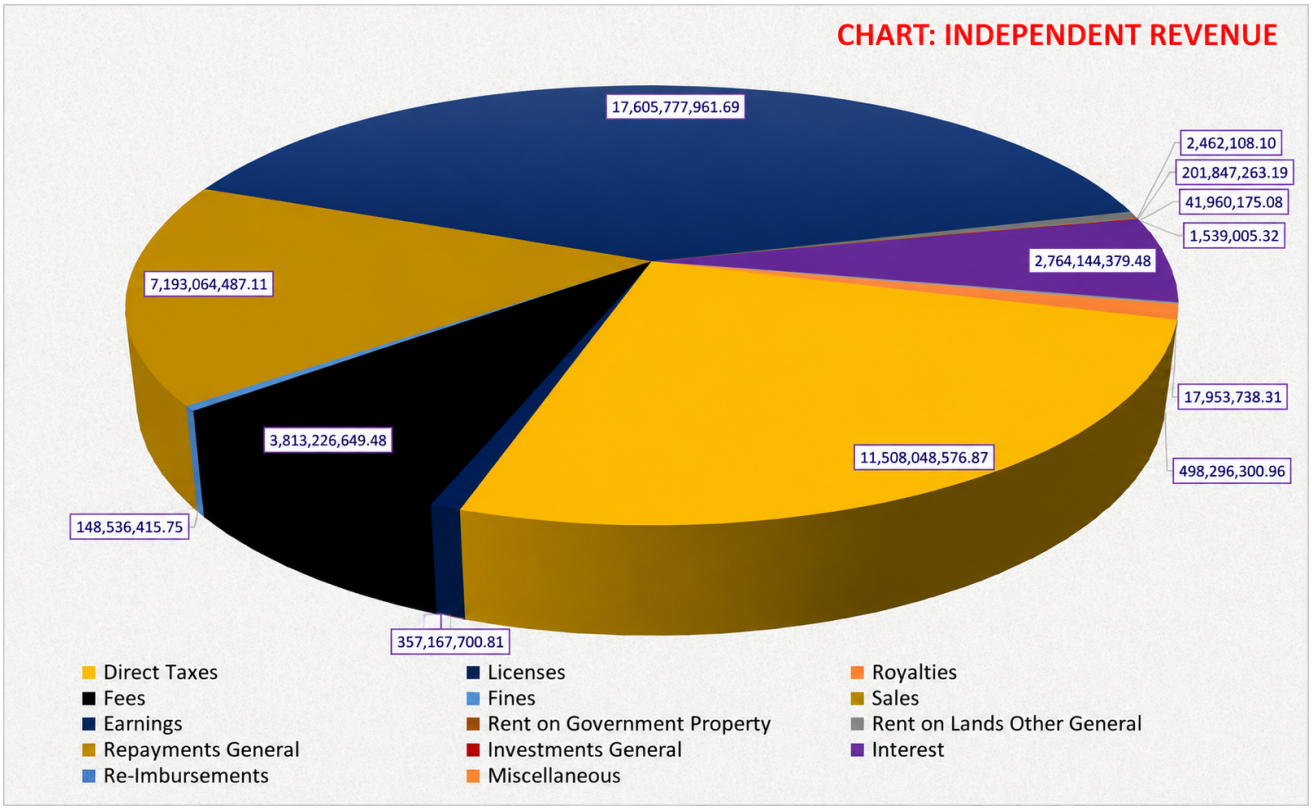
Unfavorable Budget Performances were recorded on "Direct Taxes" which had the sum of Eleven Billion, three Hundred and eight million, forty-eight Thousand, nine hundred and seventy-eight Naira, eighty-seven Kobo (₦11,308,048,978.87); "Licenses" with Three hundred and fifty-two million, one hundred and sixty-seven thousand, seven hundred naira, eighty-one kobo (₦352,167,700.81); "Royalties" with no receipt, "Fees" with a total receipt of Three billion, eight hundred and eleven million, two hundred and twenty-six thousand, six hundred and forty-five naira, forty kobo (₦3,811,226,645.40); "Fines" of One hundred and forty-six million, three hundred and thirty-six thousand, four hundred and fifteen naira, seventy-six kobo (₦146,336,415.76); Rent of Government Property" with total receipts of Two million, four hundred and sixty-two thousand, one hundred and eight naira, ten kobo (₦2,462,108.10); Rent on Government Building" of Two hundred and one million, eight hundred and forty-seven thousand, two hundred and sixty-three naira, nineteen kobo (₦201,847,263.19); Repayments" with Forty-three million, nine hundred and sixty thousand, one hundred and thirty-five naira, eight kobo (₦43,960,135.08); Investment Income" with a total receipts of One million, five hundred and thirty thousand, five naira thirty-two kobo (₦1,530,005.32); Re-Imbursement" with total collection of Thirty-seven million, nine hundred and fifty thousand, three hundred and thirty-eight naira, thirty-one kobo (₦37, 950,338.31).

Favorable Budget Performances were achieved in: "Sales" which had the sum of Seven billion, one hundred and ninety-three million, fifty-six thousand, four hundred and eighty-seven naira, eleven kobo (₦7,193,056,487.11); "Earnings" with a total collection of Seventeen billion, six hundred and five million, seven hundred and seventy-seven thousand, nine hundred and sixty-one naira, sixty-nine kobo (₦17,605,777,961.69) "Interest Earned" with Two billion, seven hundred and sixty-four million, three hundred and forty-three thousand, one hundred and twenty-five naira, forty-eight kobo

(₦2,764,343,125.48), and "Miscellaneous revenue" with a collection of Four hundred and ninety-eight million, two hundred and ninety-six thousand, one hundred naira, ninety-six kobo (₦498,296,100.96).

INDEPENDENT REVENUE				
	Actual	Revised	Variance	Variance
	2025	Budget 2025	2025	2025
	₦	₦	₦	%
Direct Taxes	11,308,048,978.87	14,169,000,000.00	(2,860,951,021.13)	-20.19%
Licenses	352,167,700.81	837,800,000.00	(485,632,299.19)	-57.97%
Royalties	-	1,500,000.00	(1,500,000.00)	-100.00%
Fees	3,811,226,645.40	5,503,985,000.00	(1,692,758,354.60)	-30.76%
Fines	146,336,415.76	638,850,000.00	(492,513,584.24)	-77.09%
Sales	7,193,056,487.11	4,721,700,000.00	2,471,356,487.11	52.34%
Earnings	17,605,777,961.69	6,033,470,000.00	11,572,307,961.69	191.80%
Rent of Government Property	2,462,108.10	25,750,000.00	(23,287,891.90)	-90.44%
Rent on Government Building	201,847,263.19	548,100,000.00	(346,252,736.81)	-63.17%
Repayments	43,960,135.08	63,000,000.00	(19,039,864.92)	-30.22%
Investment Income	1,530,005.32	50,000,000.00	(48,469,994.68)	-96.94%
Interest Earned	2,764,343,125.48	32,000,000.00	2,732,343,125.48	8538.57%
Re-Imbursement	37,950,338.31	123,000,000.00	(85,049,661.69)	-69.15%
Miscellaneous	498,296,100.96	8,000,000.00	490,296,100.96	6128.70%
Sub Total: Independent Revenue	**43,967,003,266.08**	**32,754,655,000.00**	**11,210,848,266.08**	**34.23%**

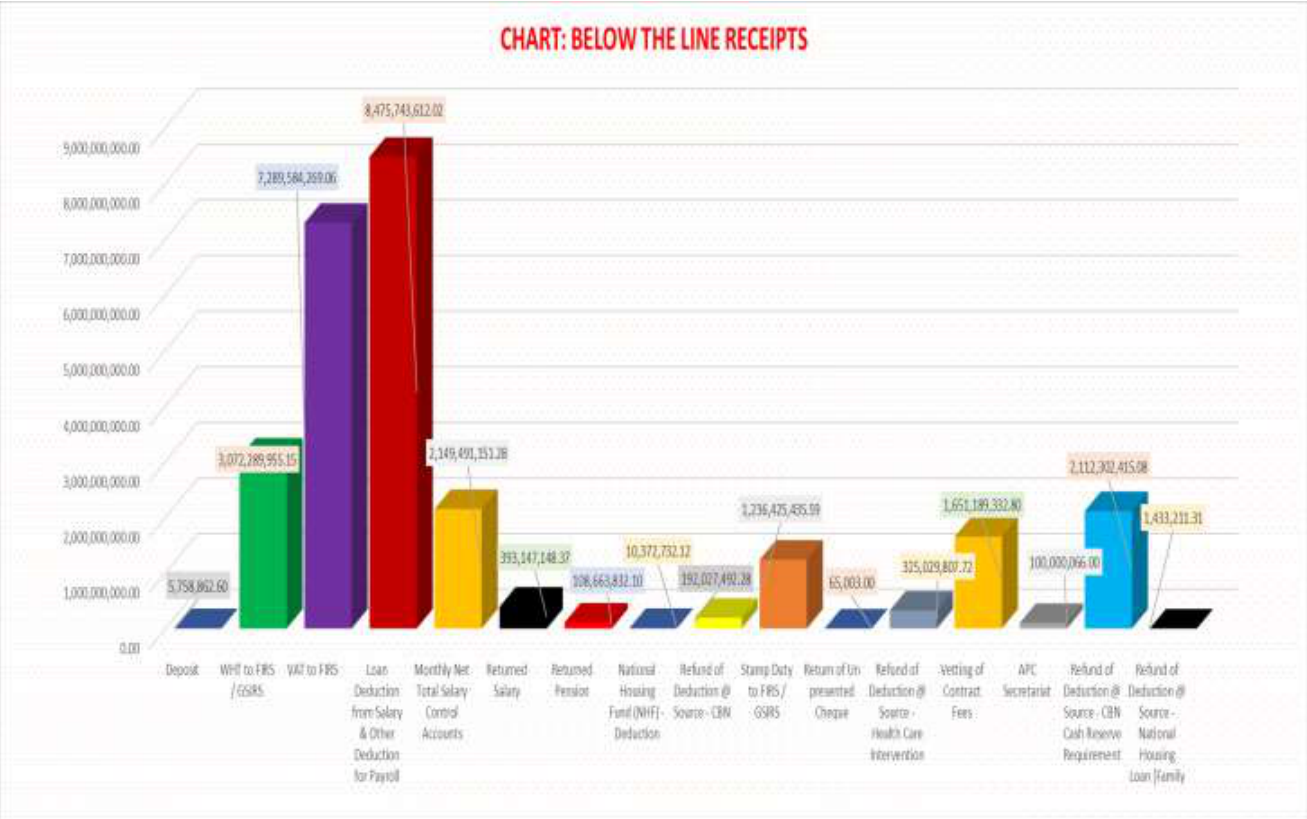




2.3 BELOW THE LINE RECEIPTS

The Statement of Consolidated Revenue Fund of the Accountant General's Report for the year ended 31st December 2025 showed that a total sum of Twenty-seven billion, one hundred and twenty-three million, five hundred and twenty-four thousand, three hundred-and twenty-six-naira, forty-eight kobo (₦27,123,524,326.48) only was generated from Revenue collections outside Budget appropriation (Below the line sources).

BELOW THE LINE RECEIPTS				
Details	Actual	Actual	Revised	Variance
	2024	2025	Budget 2025	2025
	₦	₦	₦	₦
Deposit	-	5,758,862.60	-	5,758,862.60
Retention	3,190,934,903.18	-	-	-
WHT to FIRS / GSIRS	1,743,288,869.63	3,072,289,955.15	-	3,072,289,955.15
VAT to FIRS	3,271,784,620.20	7,289,584,269.06	-	7,289,584,269.06
Loan Deduction from Salary & Other Deduction for Payroll	-	8,475,743,612.02	-	8,475,743,612.02
Monthly Net Total Salary Control Accounts	-	2,149,491,151.28		2,149,491,151.28
Returned Salary	143,444,401.09	393,147,148.37	-	393,147,148.37
Returned Pension	630,995,715.95	108,663,832.10	-	108,663,832.10
National Housing Fund (NHF) - Deduction	-	10,372,732.12	-	10,372,732.12
Refund of Deduction @ Source - CBN	-	192,027,492.28	-	192,027,492.28
Refund of Deduction @ Source - Bailout	-	-	-	-
Stamp Duty to FIRS / GSIRS	493,722,476.70	1,236,425,435.59	-	1,236,425,435.59
Return of Un presented Cheque	12,391,654.32	65,003.00	-	65,003.00
Refund of Deduction @ Source - Health Care Intervention	-	325,029,807.72	-	325,029,807.72
Vetting of Contract Fees	-	1,651,189,332.80	-	1,651,189,332.80
APC Secretariat	166,380,588.52	100,000,066.00	-	100,000,066.00
Refund of Deduction @ Source - CBN Cash Reserve Requirement	-	2,112,302,415.08		2,112,302,415.08
Refund of Deduction @ Source - National Housing Loan [Family	-	1,433,211.31	-	1,433,211.31
Total	9,652,943,229.59	27,123,524,326.48	-	27,123,524,326.48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3,072,289,955.15
7,289,584,269.06
8,475,743,612.02
2,149,491,151.28
393,147,148.37
108,663,832.10
10,372,732.12
192,027,492.28
1,236,425,435.59
65,003.00
325,029,807.72
1,651,189,332.80
100,000,066.00
2,112,302,415.08
1,433,211.31
Deposit
WHT to FIRS / GSIRS
VAT to FIRS
Loan Deduction from Salary & Other Deduction for Payroll
Monthly Net Total Salary Control Accounts
Returned Salary
Returned Pension
National Housing Fund (NHF) - Deduction
Refund of Deduction @ Source - CBN
Stamp Duty to FIRS / GSIRS
Return of Un presented Cheque
Refund of Deduction @ Source - Health Care Intervention
Vetting of Contract Fees
APC Secretariat
Refund of Deduction @ Source - CBN Cash Reserve Requirement
Refund of Deduction @ Source - National Housing Loan [Family

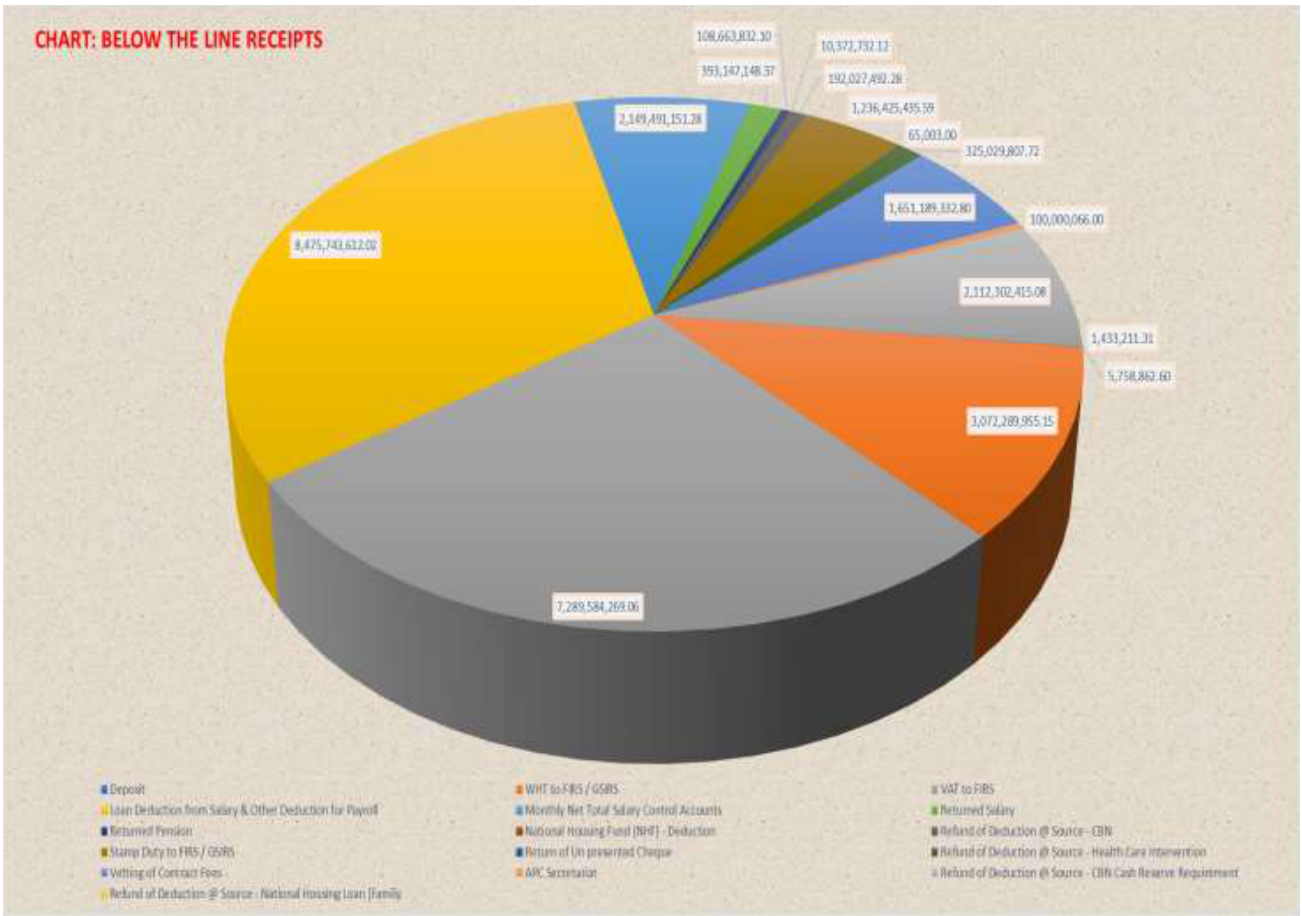
CHART: BELOW THE LINE RECEIPTS
108,663,832.10
10,372,732.12
393,147,148.37
192,027,492.28
1,236,425,435.59
2,149,491,151.28
65,003.00
325,029,807.72
1,651,189,332.80
100,000,066.00
8,475,743,612.02
2,112,302,415.08
1,433,211.31
5,758,862.60
3,072,289,955.15
7,289,584,269.06
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VAT to FIRS
Returned Salary
Refund of Deduction @ Source - CBN
Refund of Deduction @ Source - Health Care Intervention
Refund of Deduction @ Source - CBN Cash Reserve Requirement

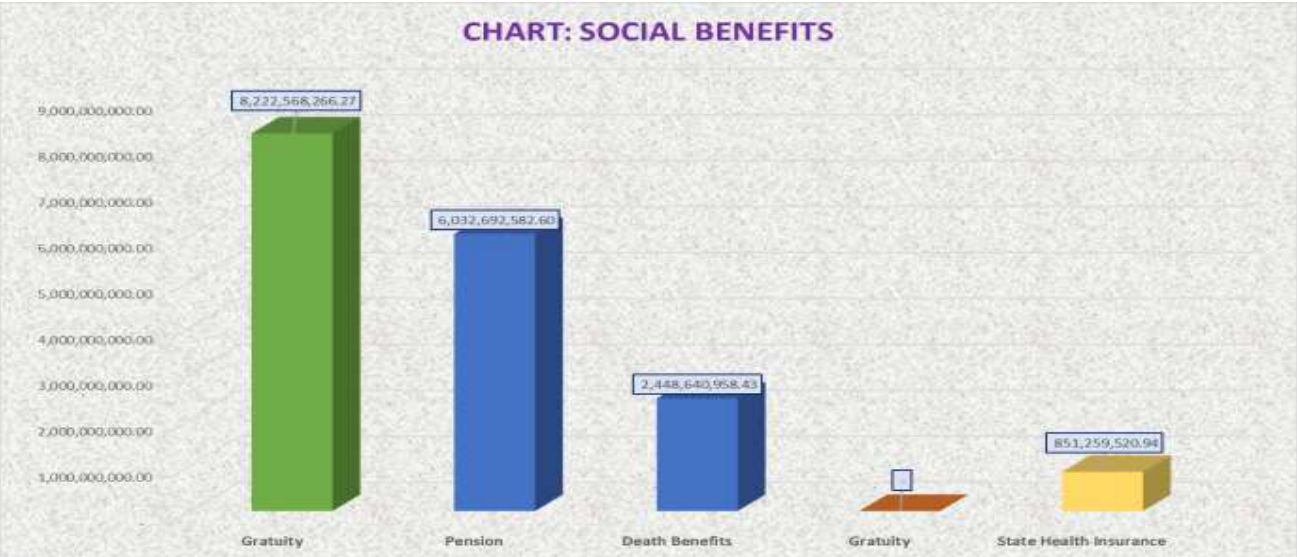
2.4 COMPENSATION OF EMPLOYEES

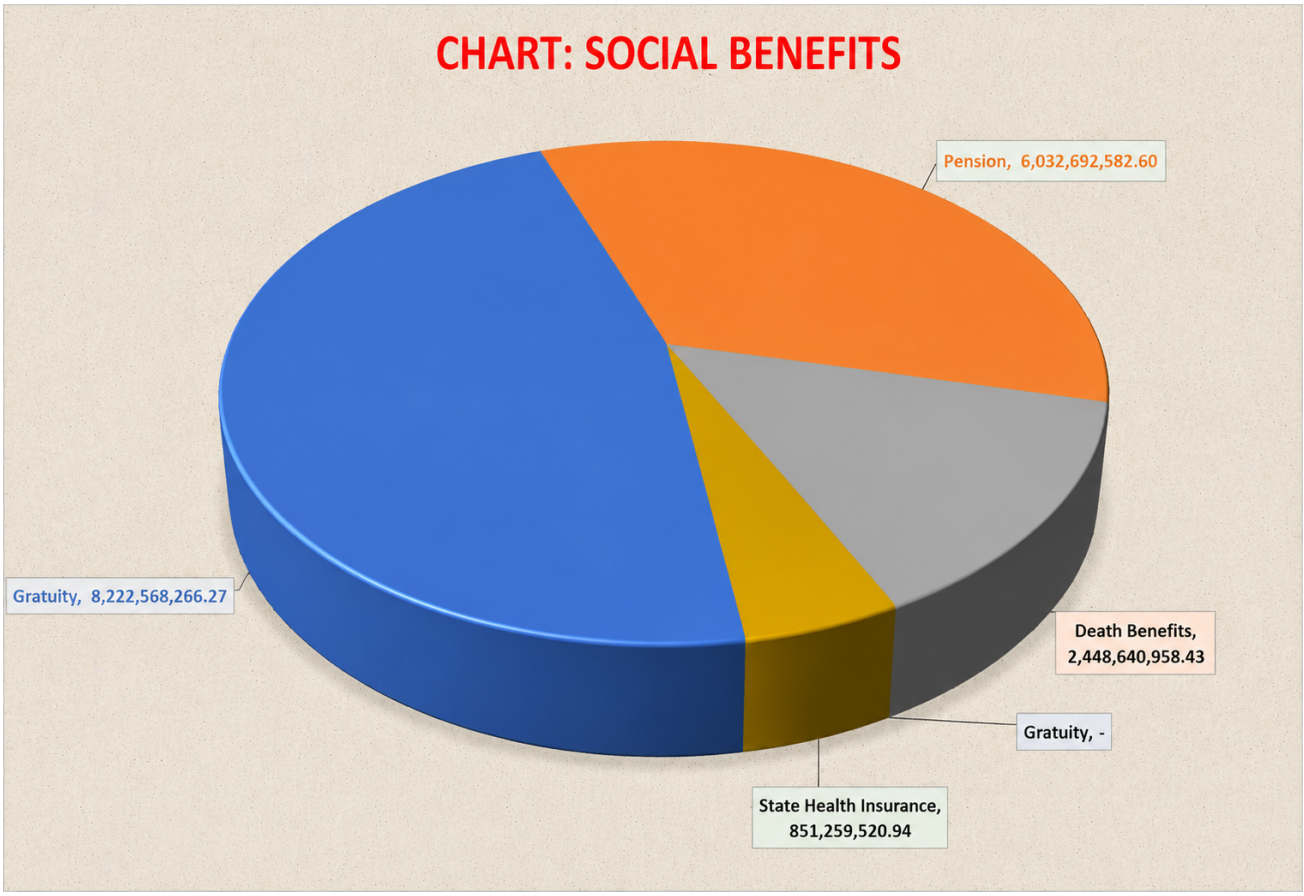
An assessment of the Consolidated Revenue Fund Report for the year ended 31st December 2025 shows that thirty-two billion, five hundred and fifty-seven million, six hundred and sixty thousand, seven hundred - and seventy-seven-naira, twenty-seven kobo (₦ 32,557,660,777.27) only which represents 19.93% 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 2025 indicated a total expenditure of Seventeen billion, five hundred and fifty-five million, one hundred and sixty-one thousand, three hundred- and twenty-eight-naira, twenty-four kobo (₦17,555,161,328.24) for Social benefit, which represent 10.74% of the total recurrent expenditure. A breakdown of the reported expenditure for social benefit is shown below.

SOCIAL BENEFITS			
Details	Actual	Percentage	Revised
	2025	of Total Exp	Budget 2025
	₦	%	₦
Gratuity	8,222,568,266.27	46.84%	8,300,000,000.00
Pension	6,032,692,582.60	34.36%	6,100,000,000.00
Death Benefits	2,448,640,958.43	13.95%	2,500,000,000.00
Gratuity	-	0.00%	-
Contribution Pension	-	0.00%	-
Contributory Pension	-	0.00%	-
Contribution Pension	-	0.00%	-
State Health Insurance	851,259,520.94	4.85%	900,000,000.00
Total	**17,555,161,328.24**	**100.00%**	**17,800,000,000.00**





2.6 OVERHEAD CHARGES

The Accountant General's Annual financial statements for the year ended 31st December 2025 showed a total expenditure on Overhead charges to be Twenty-nine billion, three hundred and fifteen million, nine hundred and fifty-five thousand, five hundred- and twelve-naira, sixty-six kobo (₦29,315,955,512.66) which represent 17.94% of total recurrent expenditure for the year under review.

2.7 GRANT AND SUBVENTION

A total grant of Twelve billion, nine hundred and seventeen million, one hundred and two thousand, three hundred- and eighteen-naira, fifty-two kobo (₦12,917,102,318.52) only was received as grants in the year under review. This comprised of Domestic Grants of Twelve billion, seven hundred and fifty-two million, three hundred and sixty thousand, six hundred- and eighty-naira, ninety-six kobo (₦12,752,360,680.96) only, and Foreign Grants of One hundred and sixty-four million, seven hundred and forty-one thousand, six hundred and thirty-Seven naira, fifty- six kobo (₦164,741,637.56) only.

GRANTS AND SUBVENTION				
Detail	Actual	Actual	Final	Variance
	2024	2025	Budget 2025	2025
	₦	₦	₦	₦
DOMESTIC GRANTS				
FG Emergency Relief Fund(ERF)				-
SDGs Conditional Grants		-	50,000,000.00	(50,000,000.00)
SFTAS				-
UBE	27,800,000.00	1,069,953,934.11	3,800,000,000.00	(2,730,046,065.89)
TET Fund	1,343,498,490.00	1,714,728,855.54	2,500,000,000.00	(785,271,144.46)
Strategies Support for Water Supply(COVID-19)		-	100,000,000.00	(100,000,000.00)
COVID-19Intervention				-
FGN Project Grants		-	10,000,000,000.00	(10,000,000,000.00)
FG-SUBEB Matching Grant	1,395,784,959.14	5,278,788,665.19		5,278,788,665.19
National Livestock Transformation Plan (NLTP)			500,000,000.00	(500,000,000.00)
Nigeria CAREs Project	25,305,166,261.04	4,688,889,226.12		4,688,889,226.12
North-East Development Commission Intervention (NEDC)			1,500,000,000.00	(1,500,000,000.00)
Gombe State Malaria Elimination Program			2,500,000,000.00	(2,500,000,000.00)
Better Education Service Delivery for All (BESDA)				-
Sub Total	**28,072,249,710.18**	**12,752,360,680.96**	**20,950,000,000.00**	**(8,197,639,319.04)**
				-
FOREIGN GRANTS				-
				-
UNICEF	200,476,137.99	164,161,637.56		164,161,637.56
United Nations Systems			200,000,000.00	(200,000,000.00)
International NGO's		580,000.00	350,000,000.00	(349,420,000.00)
Carbon Funds for Budget Support			100,000,000.00	(100,000,000.00)
Grants from Bill and Melinda Gates Foundation (BMG)			50,000,000.00	(50,000,000.00)
UNIDO Small Hydro Power (shp) Project			50,000,000.00	(50,000,000.00)
COVID-19 Intervention				-
Sustainable Water Supply(W/Bank)				-
Health System Support Grant(GAVI)	2,910,000.00			-
Basic Health CAREs Promotion Fund			1,200,000,000.00	(1,200,000,000.00)
SUB TOTAL	**203,386,137.99**	**164,741,637.56**	**1,950,000,000.00**	**(1,785,258,362.44)**
TOTAL GRANTS	**28,275,635,848.17**	**12,917,102,318.52**	**22,900,000,000.00**	**(9,982,897,681.48)**

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 Seven hundred and ninety-two million, four hundred and seventy-four thousand, five hundred

and twenty-nine Naira, twenty-four kobo (₦792,474,529.24) only, was paid to the councils for this fiscal year, however the actual 10% of the IGR amount payable is Four billion, three hundred and ninety-six million, seven hundred thousand, three hundred- and twenty-six-naira, sixty-one kobo (₦4,396,700,326.61).

2.9 LOCAL GOVERNMENT COUNCIL'S CONTRIBUTION TO CAPITAL PROJECTS

The report of the Accountant-General for year ended 31st December 2025 revealed that the local government councils in Gombe State Contributed the total sum of Thirteen billion, one hundred and five million, one hundred and ninety-five thousand, three hundred and six naira, forty-four kobo (₦13,105,195,306.44) only, for capital projects.

2.10 LOCAL GOVERNMENT COUNCIL'S CONTRIBUTION TO HIGHER EDUCATION

Gombe State Local Government contributed Two billion, four hundred and ninety-three million, five hundred and two thousand, four hundred and one naira, six kobo (₦2,493,502,401.06) only in the year ended 31st December 2025 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 view, a total of Two hundred and seventeen billion, seven hundred and thirty-five million, nine hundred and sixty-one thousand, six hundred- and eighty-three-naira, six kobo (₦217,735,961,683.06) only was gathered for capital expenditure (Projects) as show below.

CAPITAL DEVELOPMENT FUND (CDF)					
	Actual 2024	Actual 2025	Final Budget 2025	Variance 2025	% Variance 2025
Details	₦	₦	₦	₦	%
Transfer from Consolidated Revenue Fund	137,077,673,863.45	130,073,248,460.72	291,603,532,000.00	(161,530,283,539.28)	-55.39%
External Loans	10,723,380,919.45	56,889,154,336.53	102,400,000,000.00	(45,510,845,663.47)	-44.44%
Internal Loans	20,926,400,951.36	1,970,712,624.85	7,000,000,000.00	(5,029,287,375.15)	-71.85%
Other Capital Receipts	38,365,169,559.90	28,802,846,260.96	31,400,000,000.00	(2,597,153,739.04)	-8.27%
Sub Total: Capital Receipts	**207,092,625,294.16**	**217,735,961,683.06**	**432,403,532,000.00**	**(214,667,570,316.94)**	**-49.65%**

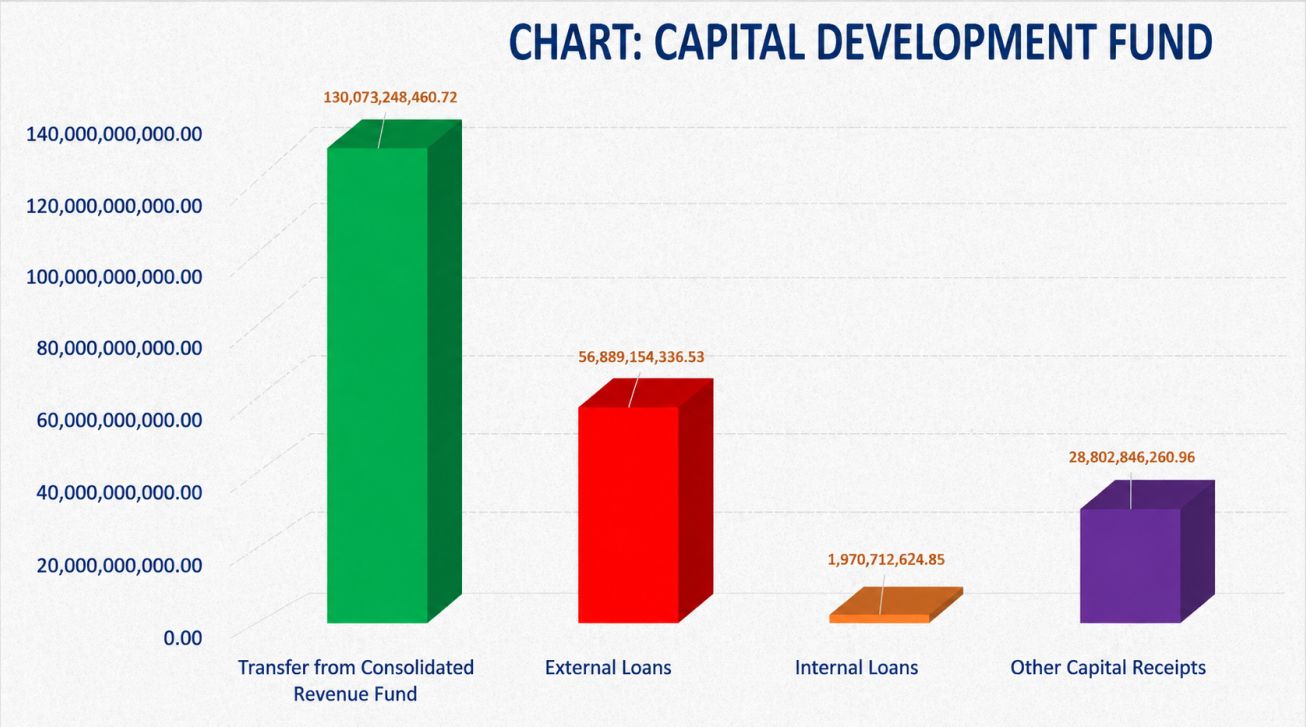


CHART: CAPITAL DEVELOPMENT FUND
130,073,248,460.72
56,889,154,336.53
1,970,712,624.85
28,802,846,260.96
140,000,000,000.00
120,000,000,000.00
100,000,000,000.00
80,000,000,000.00
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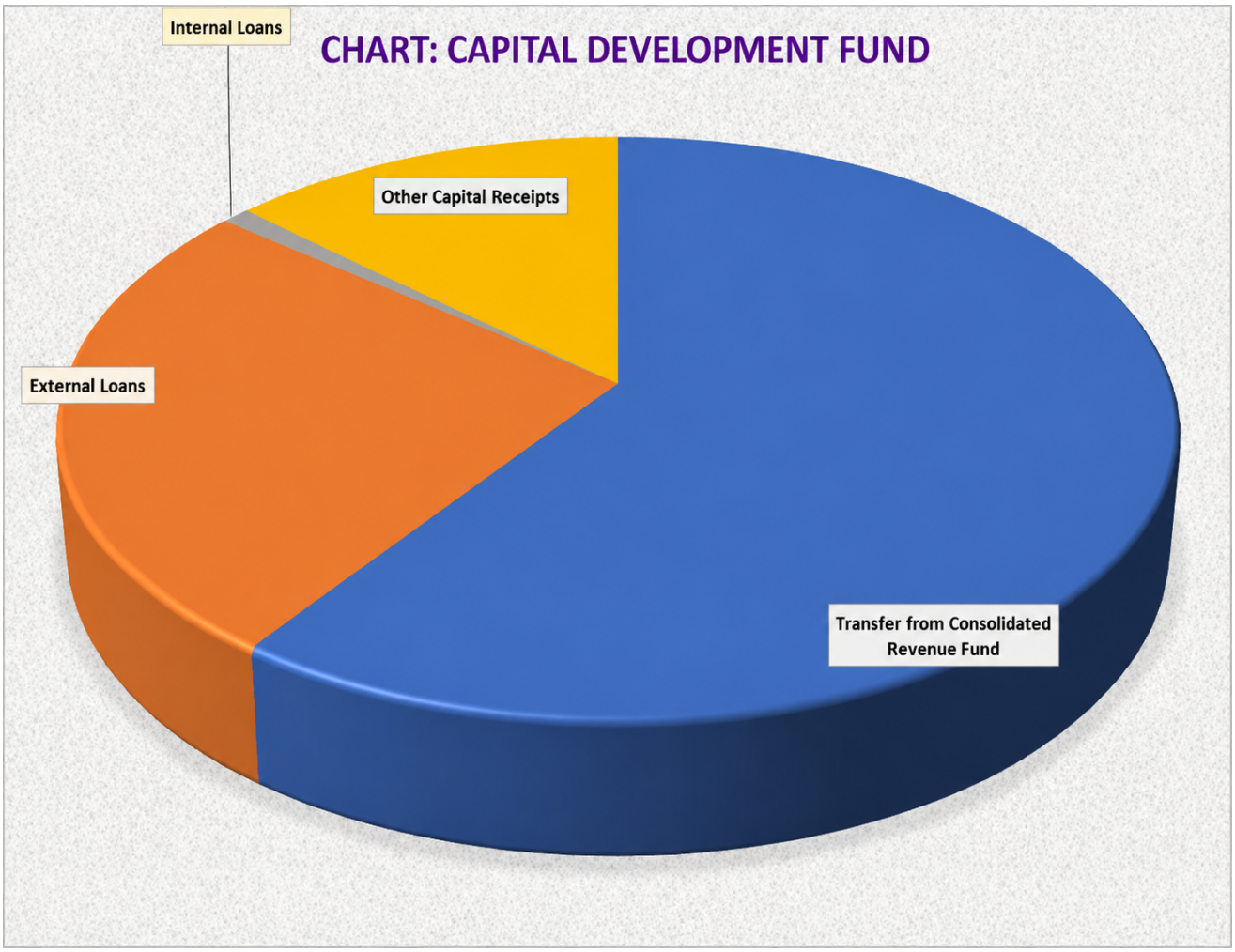
Transfer from Consolidated Revenue Fund
External Loans
Internal Loans
Other Capital Receipts


Internal Loans
CHART: CAPITAL DEVELOPMENT FUND
Other Capital Receipts
External Loans
Transfer from Consolidated Revenue 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 reveal the extent of compliance with the expenditure unit as shown in the appropriation warrant for the year ended 31st December 2025.

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 2025 of Five hundred and nineteen billion, seven hundred and nineteen million, seven hundred and seven thousand, two hundred and sixty-one naira, fifty-four kobo (₦519,719,707,261.54) only, while the out-flow was Five hundred and sixteen billion, nine hundred and twenty-five million, four hundred and fifty-six thousand, four hundred and thirty-seven naira, fourteen kobo (₦516,925,456,437.14) only, leaving a closing balance of One hundred and eighteen billion, nine hundred and forty million, seventy-nine thousand, seven naira, four Kobo (₦118,940,079,007.04) only.

CASH FLOW AND LIQUIDITY POSITION				
DESCRIPTION	Actual 2025		Actual 2024	
	₦	₦	₦	₦
Opening Balance		116,145,828,182.64		43,929,213,331.14
Total Receipt	519,719,707,261.54		523,773,745,464.28	
Less Total Exp.	516,925,456,437.14		451,557,130,612.78	
Net Cash Surplus/Deficit		2,794,250,824.40		72,216,614,851.50
Closing Balance		**118,940,079,007.04**		**116,145,828,182.64**
Presented by				
Consolidated Rev. Fund	118,488,287,436.13		109,957,788,751.72	
Capital Dev. Fund	451,791,571.01		6,188,039,430.92	
Total	118,940,079,007.14	118,940,079,007.04	116,145,828,182.64	116,145,828,182.64

3.2 BUDGET PERFORMANCE

An appraisal of actual performance for the year ended 31st December 2025 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 2025	Actual 2025	Budgeted 2024	Actual 2024
	₦	₦	₦	₦
Recurrent Revenue B/F	127,100,000,000.00	109,957,788,751.82	-	38,456,319,427.57
Recurent Receipt	291,064,655,000.00	301,983,745,578.48	241,160,755,500.00	316,681,120,170.12
Capital Receipt B/F		6,188,039,430.92	-	5,472,893,903.57
Capital Receipts	432,403,532,000.00	217,735,961,683.06	396,706,131,433.00	207,092,625,294.16
Total Fund Available	**850,568,187,000.00**	**635,865,535,444.28**	**637,866,886,933.00**	**567,702,958,795.42**
Recurent Expenditure	126,562,623,000.00	163,379,998,433.45	99,842,415,000.00	108,101,976,982.52
Transfer to CDF	291,603,532,000.00	130,073,248,460.72	181,346,131,433.00	137,077,673,863.45
Capital Expenditure	325,099,235,000.00	223,472,209,542.97	264,891,096,855.00	206,377,479,766.81
Total Expenditure	**743,265,390,000.00**	**516,925,456,437.14**	**546,079,643,288.00**	**451,557,130,612.78**
CLOSING	107,302,797,000.00	118,940,079,007.14	91,787,243,645.00	116,145,828,182.64

3.3 GOMBE STATE INVESTMENT

The Accountant-General's Report for Investments of Gombe State as at the year ended 31st December 2025 puts the nominal value of Investment with various Quoted and Unquoted companies at Six hundred and fifty-six million, six hundred and sixty-six thousand, five hundred and forty-four naira fifteen kobo (₦656,666,544.15) only. Quoted investments amounted to Five hundred and twenty-seven million, one hundred and sixty-eight thousand, five hundred- and nineteen-naira, sixty Kobo (₦527,168,519.60) only, while Unquoted investment amounted to One hundred and twenty-nine million, four hundred and ninety-eight thousand, twenty-four-naira, fifty-five kobo (₦129,498,024.55) only.

QUOTED INVESTMENTS	2025	2024
Details	₦	₦
Access Bank Plc		3,421,530.00
Aviation Development Company		
Benue Cement Plc		7,459,130.00
Berger Paints Nigeria Plc	940,800.00	2,163,644.00
D. N. Mayer Plc	130,199.30	
Dunlop Nigeria Plc		
First Bank Plc		6,601,417.90
Flour Mills Nigeria Plc		
FCMB (Former Fin Bank Nigeria)		5,937,241.50

IPWA Nigeria Plc		7,995.00
Uniliver Nigeria Plc	2,578,464.00	540,761.20
Nigeria Aviation Hand. Co. Plc		1,375,907.04
Niger Insurance Co.		
Royal Exchange Assurance		2,063,997.28
MRS Oil Nig. (Former Texaco) Plc		2,003,010.00
UAC Nigeria Plc	910,000.00	1,561,346.00
U. B. A. Plc	416,500.00	3,228,510.00
Oando Plc	92,460,000.00	
Lafarage WAPCO Plc	110,549,719.50	659,141.70
Afriland Properties Plc		9,025.50
UBA Capital Plc	5,546,644.40	3,935,118.00
Aradel Holding PLC	13,132,000.00	
Dangote Sugar Refinery	222,000,000.00	
Dangote Cement Plc	60,900,000.00	
PZ Industries Plc	443,600.00	
Initiative Plc	2,527,000.00	
U.P.D.C Plc	3,430,000.00	
Japaul Gold & Ventures	11,203,592.40	
SUB TOTAL QUOTED	**527,168,519.60**	**120,171,433.08**

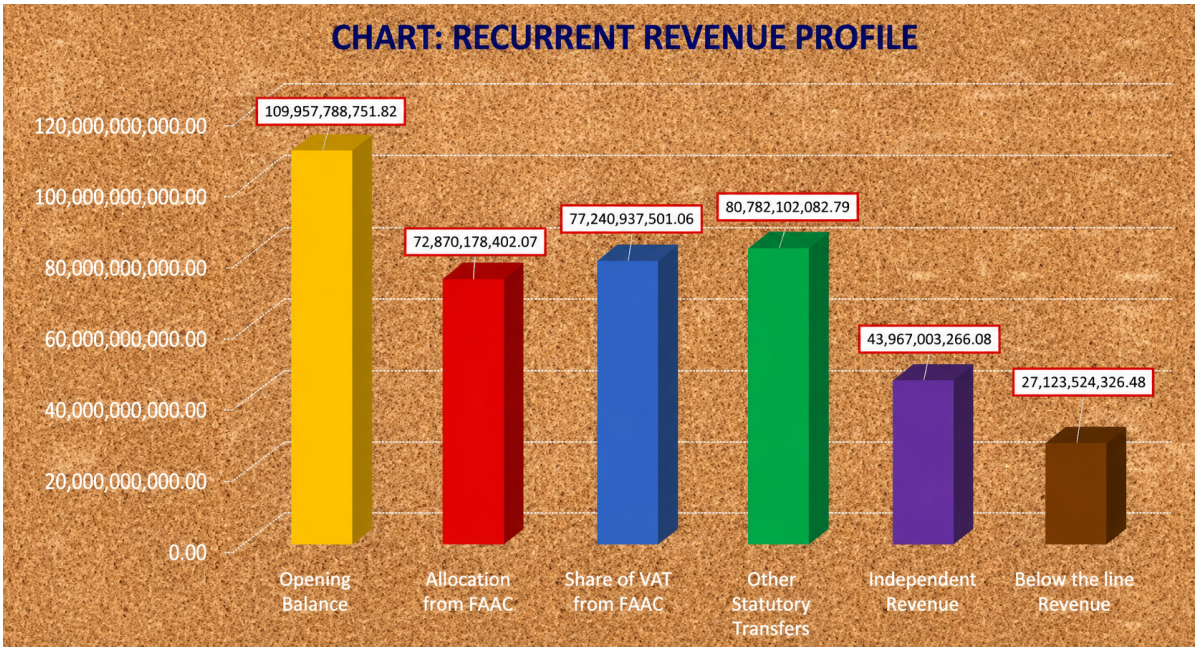
UNQUOTED INVESTMENTS	2025	2024
Details	**₦**	**₦**
Energy Master Fund	285,305.00	285,305.00
Alind Nigeria Ltd	11,572,900.00	11,572,900.00
Basic Tannery & Leather Work	676,678.00	676,678.00
Doman Long Amalgamated Co.	2,732,160.00	2,732,160.00
Lion African Insurance	1,578,139.00	1,578,139.00
Sterling Civil Engineering	2,167,898.00	2,167,898.00
Finsurance (Yankari Insurance Co.)	16,734,093.00	16,734,093.00
International Computers Nigeria	82,000.00	82,000.00
Yankari Saving & Loans Ltd	5,381,250.00	5,381,250.00
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

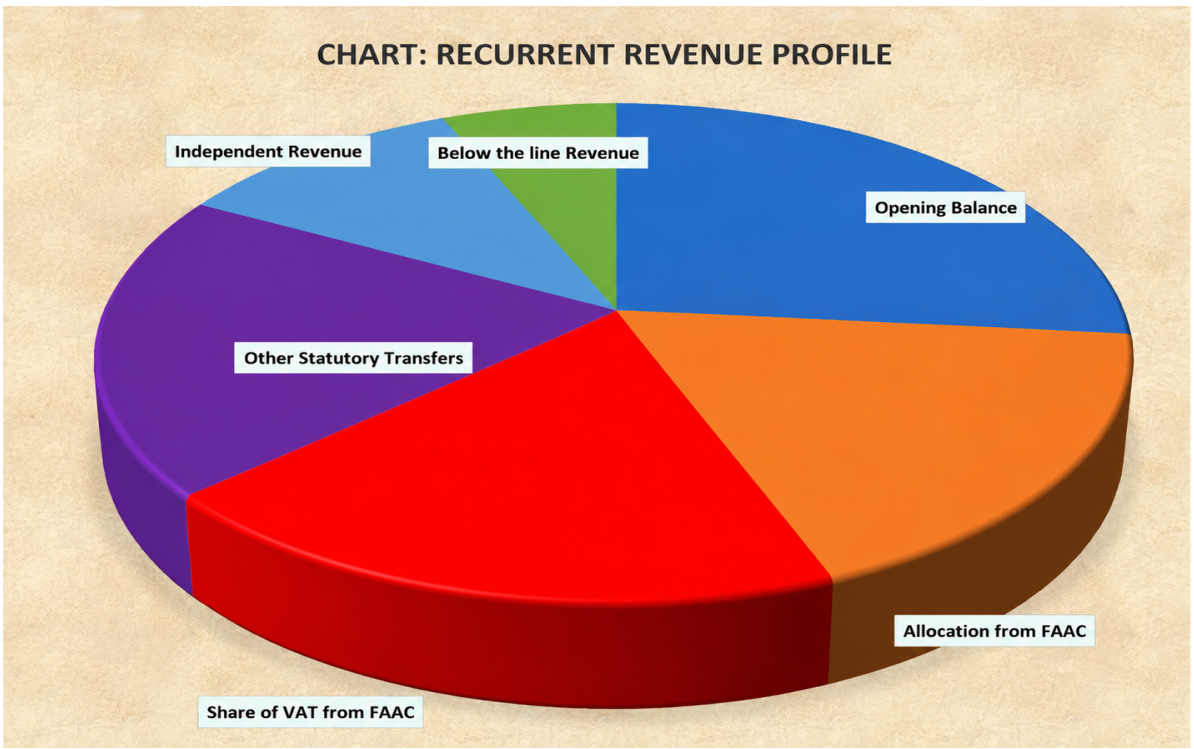
Misau Community Bank Ltd	20,500.00	20,500.00
Bajama Communicty Bank Ltd	20,500.00	20,500.00
Maiwa Mechanized Farm	38,048.00	38,048.00
Salama Steel Structure Ltd	2,436,866.00	2,436,866.00
Urban Development Bank Ltd	2,116,120.00	2,116,120.00
Grains Processing Co. Ltd	2,693,452.00	2,693,452.00
Bauchi Publishing & Printing	6,049,632.00	6,049,632.00
Africa Prudential	253,616.55	76,998.00
Unity Capital Assurance Plc		420,000.00
New Nigeria Development Company	8,650,000.00	8,650,000.00
Niko Plastic	30,596,010.00	30,596,010.00
Gypsum Company of Nigeria	15,000,000.00	15,000,000.00
Ascom Travel Agency Ltd	20,000,000.00	20,000,000.00
Sterling Bank Plc		984,581.70
SUB TOTAL UNQUOTED	**129,498,024.55**	**130,725,987.70**
SUB TOTAL QUOTED	**527,168,519.60**	**120,171,433.08**
GRAND TOTAL	**656,666,544.15**	**250,897,420.78**

3.4 RECURRENT REVENUE PROFILE

An examination of the Accountant General's Annual Report for the year ended 31st December 2025 revealed a total sum of Four hundred and eleven billion, nine hundred and forty-one million, five hundred and thirty-four thousand, three hundred-and thirty-naira, thirty kobo (₦411,941,534,330.30) as Recurrent Income for the year under review. This comprised of Opening balance of (₦109,957,788,751.72) only, Allocation from Federation Account of (₦72,870,178,402.07) only; Share of Value Added Tax (VAT) of (₦77,240,937,501.06) only; Other Statutory Transfer of (₦80,782,102,082.79) only; Independent Revenue of (₦43,967,003,266.08) only; and Below the Line Revenue (BTL) of (₦27,123,524,326.48) only as shown below.

RECURRENT REVENUE PROFILE			
Details	Final Budget 2025	Actual 2025	% Variance
	₦	₦	
Opening Balance	127,100,000,000.00	109,957,788,751.82	-13.49%
Allocation from FAAC	73,000,000,000.00	72,870,178,402.07	-0.18%
Share of VAT from FAAC	80,000,000,000.00	77,240,937,501.06	-3.45%
Other Statutory Transfers	105,310,000,000.00	80,782,102,082.79	-23.29%
Independent Revenue	32,754,655,000.00	43,967,003,266.08	34.23%
Below the line Revenue	-	27,123,524,326.48	
Total Recurrent Revenue	**418,164,655,000.00**	**411,941,534,330.30**	**-1.49%**

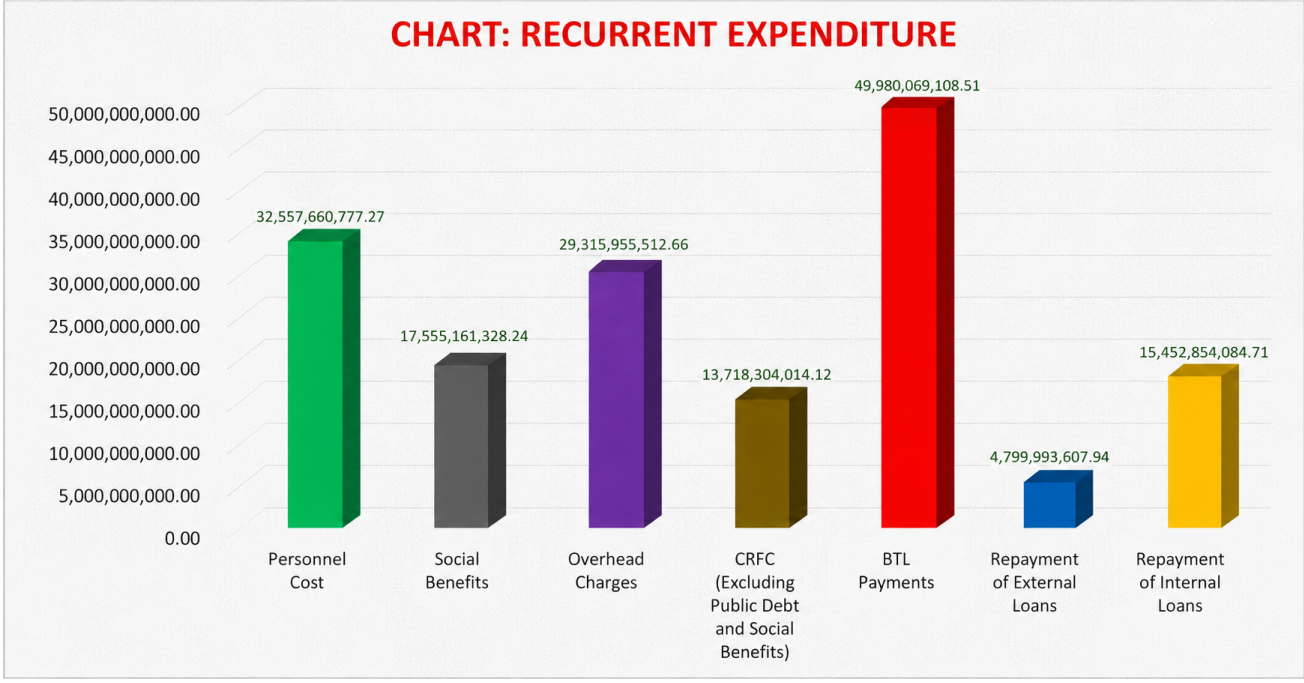


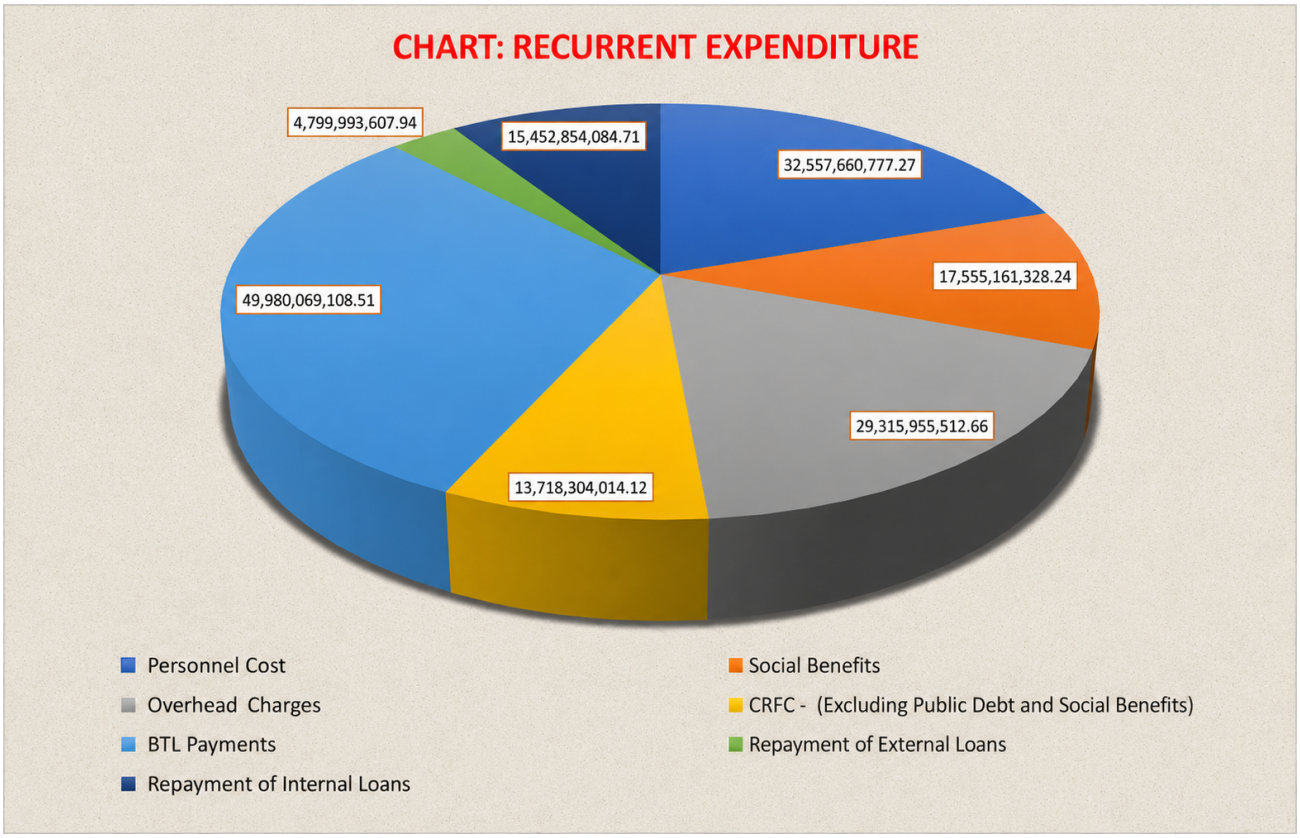


3.5 RECURRENT EXPENDITURE

The Accountant General's Report for the year ended 31st December 2025 reveals that a total of One hundred and sixty-five billion, two hundred and ninety-eight million, five hundred and seventy-nine thousand, five hundred- and twenty-two-naira, eighty-two Kobo (₦163,379,998,433.45) only was spent on recurrent expenditure. Recurrent expenditure which had 42.23% of total expenditure for the year is comprised of Personnel Cost of (₦32,557,660,777.27) only which represents 19.93% of total recurrent expenditure; Social Benefits of (₦17,555,161,328.24) only which represents 10.74% of total recurrent expenditure; Overhead Charges of (₦29,315,955,512.66) only which represents 17.94% of total recurrent expenditure; CRFC - (Excluding Public Debt and Social Benefits) of (₦13,718,304,014.12) only which represents 8.40% of total recurrent expenditure; BTL Payments of (₦49,980,069,108.51) only which represents 30.59% of total recurrent expenditure; Repayment of External Loans of (₦4,799,993,607.94) only which is 2.94% of total recurrent expenditure; and Repayment of Internal Loans of (₦15,452,854,084.71) only which is 9.46% of total recurrent payment.

RECURRENT EXPENDITURE				
Details	Final Budget 2025	Actual 2025	% Variance	%
	₦	₦		
Personnel Cost	35,284,690,000.00	32,557,660,777.27	7.73%	19.93%
Social Benefits	17,800,000,000.00	17,555,161,328.24	1.38%	10.74%
Overhead Charges	36,926,933,000.00	29,315,955,512.66	20.61%	17.94%
CRFC - (Excluding Public Debt and Social Benefits)	15,094,752,000.00	13,718,304,014.12	9.12%	8.40%
BTL Payments	-	49,980,069,108.51	0.00%	30.59%
Repayment of External Loans	5,552,393,500.00	4,799,993,607.94	13.55%	2.94%
Repayment of Internal Loans	15,903,854,500.00	15,452,854,084.71	2.84%	9.46%
Total Recurrent Payments	**126,562,623,000.00**	**163,379,998,433.45**	**-29.09%**	**100.00%**



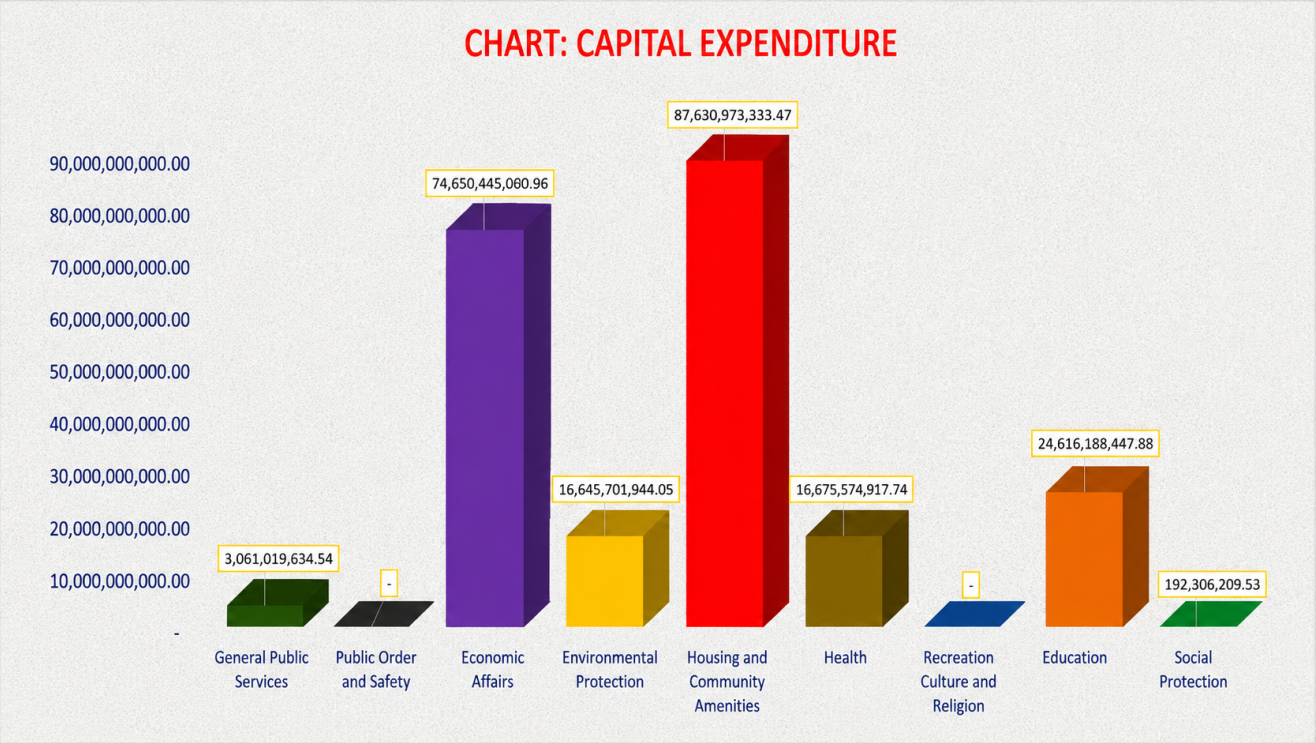


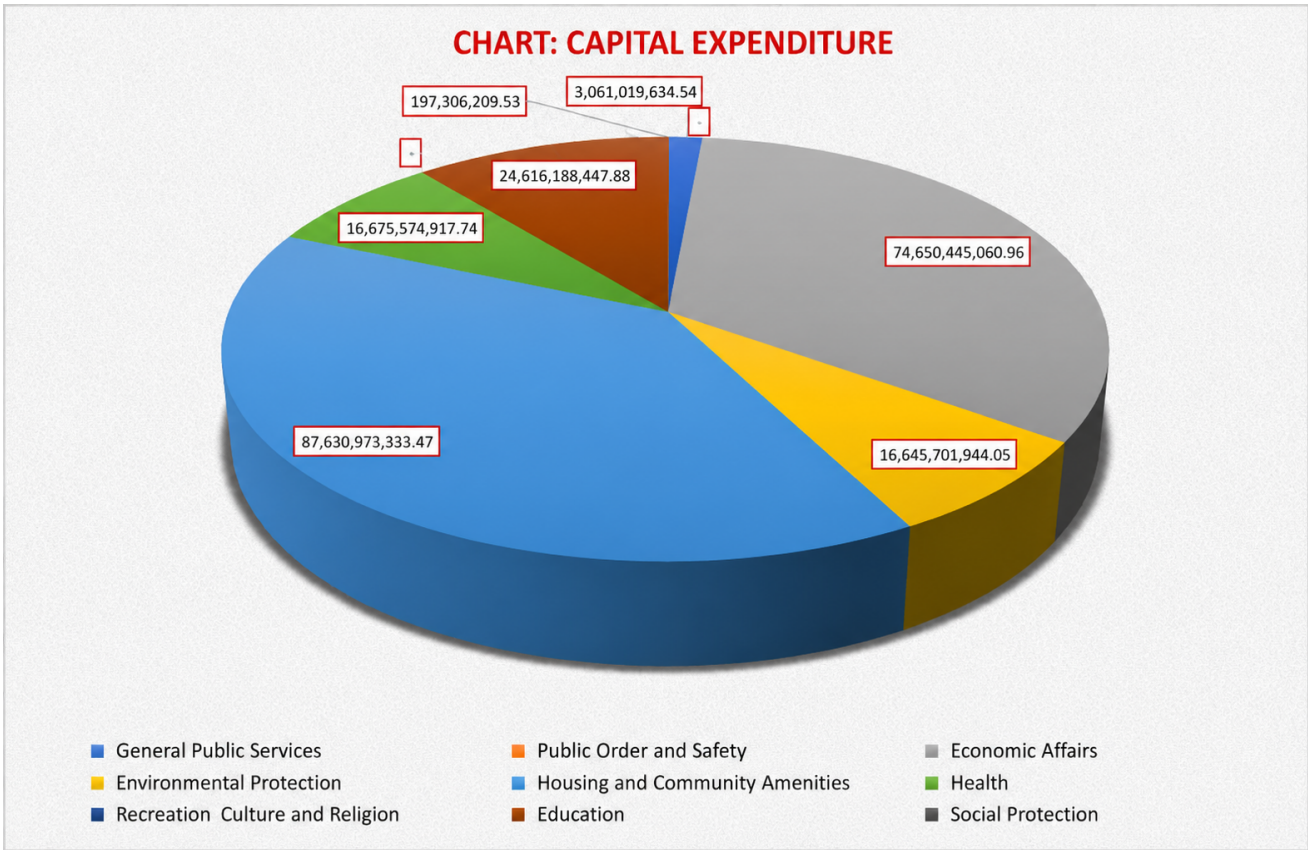
3.6 CAPITAL EXPENDITURE

An assessment of the Accountant General's report for the year ended 31st December 2025 indicated a total expenditure of Two hundred and twenty-three billion, four hundred and seventy-two million, two hundred and nine thousand, five hundred- and

forty-two-naira, ninety-seven kobo (₦223,472,209,542.97) only for Capital projects. A breakdown of the total composition of this Capital Expenditure is shown below.

CAPITAL EXPENDITURE				
Details	**Final Budget 2025**	**Actual 2025**	**Variance**	**%**
	₦	₦	₦	
General Public Services	6,899,810,000.00	3,061,019,634.34	3,838,790,365.66	55.64%
Public Order and Safety	1,316,500,000.00	-	1,316,500,000.00	100.00%
Economic Affairs	104,972,690,000.00	74,650,445,060.96	30,322,244,939.04	28.89%
Environmental Protection	32,591,500,000.00	16,645,701,944.05	15,945,798,055.95	48.93%
Housing and Community Amenities	124,470,500,000.00	87,630,973,333.47	36,839,526,666.53	29.60%
Health	21,012,185,000.00	16,675,574,917.74	4,336,610,082.26	20.64%
Recreation Culture and Religion	224,000,000.00	-	224,000,000.00	100.00%
Education	32,408,050,000.00	24,616,188,442.88	7,791,861,557.12	24.04%
Social Protection	1,204,000,000.00	192,306,209.53	1,011,693,790.47	84.03%
Total Capital Expenditure	**325,099,235,000.00**	**223,472,209,542.97**	**101,627,025,457.03**	**31.26%**





3.7 EXTERNAL LOANS

External Loans as at 31st December 2025 amounted to One hundred and twenty-seven billion, two hundred and fifty-four million, four hundred and twenty-nine thousand, one hundred- and thirty-six-naira, seventy-two kobo (₦127,254,429,136.72) only. This is from 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 2025, External loans were revaluated due to fluctuations in exchange rate. The Exchange rate as at 1st January 2025 (opening balance) was ₦1,535.32 to $1, and as at 31st December 2025 (the closing balance) was ₦1,435.26 to $1. Thus resulting to exchange rate gain of Eight billion, eight hundred and seventy-one million, six hundred and seventeen thousand, eight hundred and eight naira, eighteen Kobo (₦8,871,617,808.18) only, which reduced our loan balances to One hundred and twenty-seven billion, Two hundred and fifty-four million, four hundred and twenty-nine thousand, one hundred and thirty-six naira, seventy-two kobo (₦127,254,429,136.72) only as at 31st December 2025 as shown below.

S/N	Description	Foreign Currency	Exchange Rate	Home Currency			
				Calculated	Opening	Balance	Variance/Loss
		$		₦	Ex Rate	₦	₦
1	Comm Based Agric & Rur Dev Prj	3,073,478.48	1,435.26	4,411,240,729.03	1,535.32	4,718,772,979.91	(307,532,250.88)
2	Inclusive Basic Service Delivery	67,350.57	1,435.26	96,665,579.52	1,535.32	103,404,677.13	(6,739,097.61)
3	Nigeria for Women Programe	2,999,993.94	1,435.26	4,305,771,300.00	1,535.32	4,605,950,695.96	(300,179,395.96)
4	Agric Climate Res. in Semin Lsc	31,496,893.71	1,435.26	45,206,231,678.34	1,535.32	48,357,810,850.84	(3,151,579,172.50)
5	NEWMAP Proj I	5,826,585.83	1,435.26	8,362,665,579.54	1,535.32	8,945,673,756.52	(583,008,176.98)
6	Nig Sustain Urb and Rural Wat	1,475,281.01	1,435.26	2,117,411,816.20	1,535.32	2,265,028,440.27	(147,616,624.07)
7	Rural Acc & Agric Mk RAAMP	12,522,671.63	1,435.26	17,973,289,682.01	1,535.32	19,226,308,206.97	(1,253,018,524.96)
8	Community & Social Dev.	3,784,617.14	1,435.26	5,431,909,591.54	1,535.32	5,810,598,387.38	(378,688,795.84)
9	Gm St. Nat Prog for Food Sec.	3,706,047.70	1,435.26	5,319,142,022.73	1,535.32	5,689,969,154.76	(370,827,132.03)
10	Health System Fund	2,577,087.82	1,435.26	3,698,791,071.13	1,535.32	3,956,654,471.80	(257,863,400.67)
11	HIV/AIDS	1,293,003.19	1,435.26	1,855,795,760.74	1,535.32	1,985,173,657.67	(129,377,896.93)
12	FADAM II	3,653,431.41	1,435.26	5,243,623,964.82	1,535.32	5,609,186,312.40	(365,562,347.58)
13	HSDP II	2,947,207.82	1,435.26	4,230,009,495.40	1,535.32	4,524,907,110.20	(294,897,614.80)
14	Malaria Control	4,502,906.84	1,435.26	6,462,842,070.96	1,535.32	6,913,402,929.59	(450,560,858.63)
15	National FADAMA III	2,971,516.35	1,435.26	4,264,898,558.82	1,535.32	4,562,228,482.48	(297,329,923.66)
16	Malaria Cont Booster Add Fin	1,600,614.41	1,435.26	2,297,297,832.51	1,535.32	2,457,455,315.96	(160,157,483.45)
17	2nd HIV/AIDS (IDA World Bank)	4,164,292.47	1,435.26	5,976,842,403.43	1,535.32	6,393,521,515.04	(416,679,111.61)
	TOTAL	88,662,980.32		127,254,429,136.72		136,126,046,944.90	(8,871,617,808.18)

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 Eighty-two billion, eight Hundred and ten million, seven hundred and seventy-nine thousand, three hundred- and twenty-eight-naira, eighty-one kobo (₦82,810,779,328.81) only. This comprises of Principal Loan amounting to Fifty-nine billion, three hundred and thirty-seven million, one hundred and sixty-nine thousand, nine hundred- and six-naira, forty-six kobo (₦59,337,169,906.46) only, and Internal loan Interest of Twenty-three billion, four hundred and seventy-three million, six hundred and nine thousand, four hundred- and twenty-two-naira, thirty-five kobo (₦ 23,473,609,422.35) only.

3.10 OTHER OUTSTANDING LIABILITIES

The Accountant-General report for the year ended 31st December 2025 revealed that the state has other outstanding liabilities totaling Eleven billion, six hundred and forty-seven million, eight hundred and eighty-three thousand, three hundred and ninety-one

naira, four kobo (₦11,647,883,391.04) only. This comprises of outstanding pension and gratuities of Four billion, nine hundred and sixteen million, eight hundred and seventy-seven thousand, eight hundred - and twenty - four - naira, fifty - two kobo (₦4,916,877,824.52) only, and Contractual obligation of Six billion, seven hundred and thirty-one million, five thousand, five hundred-and sixty-six-naira, fifty-two kobo (₦6,731,005,566.52) only as shown in the table below.

Other Outstanding Liabilities		
S/N	DETAILS	TOTAL (₦)
1	Pension and Gratuity	4,916,877,824.52
2	Contractual Obligation	6,731,005,566.52
	TOTAL	11,647,883,391.04

3.11 CERTIFIED COMPUTATION OF RETIREMENT BENEFITS

During the period under review Nine hundred and twenty-six (926) cases in respect of live gratuities, death gratuities, five years pension embloc and contract gratuities were received from the State Pension Bureau, registered for my auditing. Sixty-four (64) cases however were queried and returned while (861) were checked certified and approved for payment as below

S/N	DETAILS	NO OF FILES RECEIVED	NO OF QUERIED FILES	NO OF FILES TREATED AND CERTIFIED
1	Retirement benefit	742	64	861
2	Death benefits	124		
3	Five Years Pension	59		
	TOTAL	925	64	861

3.12 RECOVERIES

Recoveries were made in the course of processing retirement/ death benefits, such as over payment of salaries and allowances, Loan and others totaling Ninety million, one hundred and forty-seven thousand, seven hundred and forty-three naira, twenty nine kobo (₦90,147,743.29) as shown below.

S/N		OVERPAYMENT OF SALARIES	LOANS & OTHERS	TOTAL RECOVERIES
		₦	₦	₦
1	Recoveries	472,675.04	89,675,068.25	90,147,743.29

3.13 WORLD BANK ASSISTED PROJECTS

3.13.1 Livestock Productivity and Resilience Support (L-PRESS)

With an opening balance of ₦17,471,703.65, a sum of ₦4,191,851,299.48 was received by Gombe State for Livestock Productivity and Resilience Support (L-PRESS) as grant, which includes funds from the world bank and State Contribution. However, the sum of ₦4,208,347,476.96 was expended on livestock productivity and animal disease control, leaving a balance of ₦975,526.17 only.

3.13.2 Sustainable Urban and Rural Water Supply, Sanitation and Hygiene (SUWASH P FOR R)

The sum of ₦5,576,331,187.54 was received by Gombe State for Sustainable Urban and Rural Water Supply, Sanitation and Hygiene (SUWASH P FOR R) as grant, which includes funds from the world bank and State Contribution. However, the sum of ₦5,560,356,702.44 was expended on Sustainable Water Sanitation, and Hygiene, leaving a balance of ₦78,808,266.04 while the opening balance for the year was ₦62,833,780.94 only.

3.13.3 Sustainable Urban and Rural Water Supply, Sanitation and Hygiene (SUWASH IPF)

The sum of ₦297,197,508.11 was received by Gombe State for Sustainable Urban and Rural Water Supply, Sanitation and Hygiene (SUWASH IPF) as grant, which includes funds from the world bank and State Contribution. Opening balance for the year was ₦32,645,528.10, however, the sum of ₦327,671,064.03 was expended on Sustainable Water Sanitation, and Hygiene, leaving a balance of ₦2,171,972.18 only.

3.13.4 Adolescent Girls Initiative for Learning and Empowerment (AGILE) PROJECT

Opening balance for the year was ₦25,555,475.84, whereas, the sum of ₦14,714,618,787.35 was received by Gombe State for Adolescent Girls Initiative for Learning and Empowerment (AGILE) Project as grant, which includes funds from the world bank and State Contribution. However, the sum of ₦13,481,259,841.01 was expended on empowering girls on education and social inclusion, leaving a balance of One billion, two hundred and fifty-eight million, nine hundred and fourteen thousand four hundred-and twenty-two-naira eighteen kobo (₦1,258,914,422.18) only.

3.13.5 Agro- Climatic Resilience in Semi-Arid Landscape (ACReSAL)

The sum of ₦14,443,119,773.59 was received by Gombe State for Agro-Climatic Resilience in Semi-Arid Landscape (ACReSAL) as grant, which includes funds from the world bank and State Contribution. However, the sum of ₦14,530,324,294.64 was expended on soil and water management, erosion control and agricultural productivity, leaving a balance of ₦694,447.96 only. The opening balance for the year was ₦87,898,969.01

3.13.6 Accelerating Nutrition Result in Nigeria (ANRIN)

With an opening balance of ₦239,452,568.17, a total sum of ₦670,802,472.68 was received by Gombe State for Accelerating Nutrition Result in Nigeria (ANRIN) as grant, which includes funds from the world bank and State Contribution. However, the sum of ₦862,081,659.89was expended on Nutrition status by reducing malnutrition rates, leaving a balance of N 48,173,380.96 only.

3.13.7 Rural Access and Agricultural Marketing Project (RAAMP)

The sum of ₦14,134,752,998.37 was received by Gombe State for Rural Access and Agricultural Marketing Project (RAAMP) as grant, which includes funds from the world bank and State Contribution. Opening balance was ₦13,594,080.53. However, the sum of ₦13,845,860,800.87was expended on rural roads, bridges and transport rehabilitation, leaving a balance of ₦302,486,278.03 only.

3.13.8 IDEAS

The sum of ₦3,287.73 was opening balance, whereas, the sum of ₦1,179,953,705.24 was received by Gombe State for IDEAS as grant, which includes funds from the world bank and State Contribution. However, the sum of ₦1,179,741,126.67 was expended on coordinating delivery of health and social care services to vulnerable populations, leaving a balance of ₦215,866.30 only. 3,287.73

3.13.9 NIGERIA COVID-19 ACTION RECOVERY AND ECONOMIC STIMULUS (NG- CARES)

Opening balance stood at ₦989,700,230.52, no amount was received by Gombe State Nigeria COVID-19 Action Recovery and Economic Stimulus (NG- CARES) as grant, however, the sum of ₦987,284,322.45 was expended on coordinating delivery of health and social care services to vulnerable populations, leaving a balance of ₦2,415,908.07 only.

3.13.10 IMPACT

The sum of ₦14,780,637,207.74 was received by Gombe State Government for IMPACT as grant, which includes funds from the world bank and State Contribution. However, the sum of ₦14,817,396,337.87 was expended on coordinating delivery of health and social care services to vulnerable populations, leaving a balance of ₦1,703,393.37 only. The sum of ₦38,462,523.50 was the opening balance for the year.

3.13.11 NFWP

The sum of ₦77,538,524.20 was received by Gombe State for NFWP as grant, which includes funds from the world bank and State Contribution. However, the sum of ₦77,105,860.38 was expended on coordinating delivery of health and social care services to vulnerable populations, leaving a balance of ₦432,663.82 only. There was no opening balance at the beginning of the year.

3.14 EUROPEAN UNION ASSISTED PROJECTS

3.14.1 NEWMAP-EIB

The sum of ₦356,101,637.16 was received by Gombe State for NEWMAP-EIB as grant, which includes funds from the European Union and State Contribution. The sum of ₦336,966,952.41 was expended on coordinating delivery of health and social care services to vulnerable populations, leaving a balance of ₦19,134,684.75 only. There was no opening balance for the year.

4.0 GENERAL UNCLEARED QUERIES ON MINISTRIES, AGENCIES AND EXTRA MINISTERIAL DEPARTMENTS.

GOVERNMENT "A"

4.1.0 MINISTRY OF WOMEN AFFAIRS

4.1.1 Store Records: This report shows 12 No of Air Conditions has been taken for repairs more than half year yet the Air Conditions were not returned to the ministry, which is contrary to Store Regulation No.2137. The accounting officer was communicated via letter No. GM/INP/04/V.I/161/2026 dated 13th April 2026. and no response was received up to the time of compilation of this report.

4.2.0 MINISTRY OF HIGHER EDUCATION

4.2.1 Unposted payment voucher: - The payment voucher worth One Billion One Hundred and Fifty Million Naira (₦1,150,000,000.00) was not posted into cash book which is contrary to Financial Regulation No. 0802. and no response was received up to the time of compilation of this report.

4.2.2 In the same vein, it was observed that Store records were not maintained in the ministry, which is contrary to Store Regulation No.802. It has been communicated to the accounting officer via letter No.GM/INP/04/V.I/2026 dated 13 April 2026 and no response was received up to the time of compilation of this report.

4.3.0 MINISTRY OF ENERGY & MINERAL RESOURCE

4.3.1 Payment vouchers not supported with relevant documents: Audit examination revealed that payment vouchers worth Fifty Million Seven Hundred and Forty-Five Thousand Naira (₦50,745,000.00) only, were paid without providing supporting documents, which is contrary to Financial Regulation No.603. The accounting officer was duly communicated via letter No. GM/INP/4/V.I61/2026 dated 8 June 2026. and no response was received up to the time of compilation of this report.

4.4.0 MINISTRY OF COMMERCE INDUSTRY & TOURISM

4.4.1 Audit examination revealed that payment vouchers worth Six Hundred and Forty Four Thousand Naira (₦644,000.00) only, were not supported with Store Receipt Voucher (SRV)/Store Issue Voucher (SIV), which is contrary to Financial Regulation No.603 & 604 (p.1). This was communicated via letter No. GM/INP/04/V.I/161/2026 dated 6th May, 2026. and no response was received up to the time of compilation of this report.

4.5.0 SPECIALIST HOSPITAL GOMBE

4.5.1 Specialist Hospital Gombe: During audit inspection it was observed that some Store Receipt Vouchers (SRV) showing some store items, amounting to Four Hundred and Seventeen Thousand Naira (₦417,000.00) only, were not posted to ledger account, contrary to Store Regulation No. 201 (p.1). The Accounting Officer was communicated via letter No GM/INP/04/V.I/161/2025 dated 17th April 2026. and no response was received yet.

TREASURY ACCOUNT DEPT

4.6.0 MINISTRY OF SCIENCE TECHNOLOGY & INNOVATION

4.6.1 Missing supporting documents: Audit inspection report revealed that, there were some payment vouchers worth Three Hundred and Seventy Thousand Naira (₦370,000.00) only, that were not supported with relevant documents, contrary to Financial Regulation No 603 (p.1). The accounting officer was duly communicated via letter Ref No. AUD/TEA.I/V.II/8 dated 03/03/2025 and no responses was received yet.

4.6.2 Audit inspection report also revealed that, there were some payment vouchers totalling to Ninety-Seven Thousand Naira (₦97,000.00)only, that were processed without the requisite supporting documents, contrary to the provision of Financial Regulation 0603 (p.1). The issue was communicated via letter No.Ref No. AQG011/25/V.I/19 dated 7th April, 2025, and also no response was received yet .

4.7.0 MINISTRY OF JUSTICE

4.7.1 Unbudgeted Payment: Audit inspection report revealed that, there were some payment vouchers worth One Million Five Hundred Thousand Naira (₦1,500,000.00) only, that were paid outside the approved budget contrary to Financial Regulation No. 401. The accounting officer was duly communicated vide letter Ref No. AQG021/V.11/2024 dated 06/10/2025, and no response was received yet

4.7.2 Payment vouchers without relevant supporting documents: Audit inspection report revealed that, there were some payment vouchers worth Fifteen Million Nine Hundred and Ninety-Five Thousand Naira (₦15,995,000.00) only that were not supported with relevant documents, contrary to Financial Regulation No. 603. The Accounting Officer was duly communicated vide letter No.AQG021.V.I.2024 dated 06/10/2025, and no response was received yet.

4.8.0 MINISTRY OF COMMERCE INDUSTRY /TOURISM

4.8.1 Un-attached supporting document: Audit inspection report revealed that payment vouchers worth Nine Hundred and Ninety-Four Thousand Naira (₦994,000.00) only, lacked relevant supporting documents, contrary to financial regulation No.603. The Accounting Officer was duly communicated vide letter ref No. AQG077/25/V.I/59 dated 7th April 2025, and no response was received yet.

4.9.0 MINISTRY OF HEALTH

4.9.1 Unattached supporting document: Audit examination disclosed that several payments in the name of medical assistance were processed and paid without complete and adequate supporting documentation, such as itemised medical bill, official hospital receipt, confirmation of treatment, visas, air tickets, and other relevant documents contrary to Financial Regulation No.0603 and established internal control requirements, amounting to One Hundred and Thirty Five Million Two Hundred and Sixty Nine Thousand Five Hundred and Thirteen Naira Twenty Five Kobo (₦135,269,513.25) as itemized bellow

PV NO	PERIOD	PAYEE	AMOUNT
2002	February 2025	Sundry Persons	23,020,000.00
2005	February 2025	Sundry Persons	587,000.00
2008	July 2025	Haruna Garba	20,015,000.00
2008	July 2025	Idris Mohammed	5,500,000.00
2008	July 2025	Hajiya Aishatu Umar Maigari	45,799,660.00
2008	July 2025	Celedarcreest Hospital Ltd	12.397,295.06
2007	August 2025	Umar B. Abubakar (Tela)	3,500,000.00
2002	September 2025	Sundry List	24,450,558/19
		TOTAL	**135,269,513.25**

The Accounting Officer was duly communicated vide letter Ref No. AQG/25/V.I/166 dated 30/03/2026 and no responses was received yet.

4.10.0 MINISTRY OF INFORMATION

4.10.1 Unattached supporting documents: Audit inspection report revealed that, here are some payment vouchers worth One Million Four Hundred and Fourteen Thousand Nine Hundred and Seventy-Five Naira (₦1,414,975.00) only, that were not attached with relevant supporting documents, contrary to Financial Regulation No.603. The

Accounting Officer was duly communicated vide letter No. Ref No. AQG009/25/ V.I/ 166 dated 12/11/2025, and no responses was received yet

4.10.2 **Improper payment:** Audit inspection revealed that the sum of Fifteen Million Naira (₦15,000,000.00) only was paid to Hikima Media Service being payment of publicity and awareness. The inspection on Bank Statement revealed that the sum of Six Million Two Hundred Thousand Naira (₦6, 200,000.00) only, was transferred to the personal accounts of One Ibrahim Isa and remaining Eight Million, Eight Hundred Thousand Naira (N8,800,000.00) only was cash withdrawal, contrary to Financial Regulation No. 613. The Accounting Officer was duly communicated and intimated on the issue vide letter Ref No.AQG.009/25/V.I/166 dated 12/11/2025 and no response was received yet.

4.11.0 MINISTRY OF INTERNAL SECURITY

4.11.1 **Unattached supporting documents:** Audit inspection revealed that payment vouchers worth One Million, Four Hundred and Thirty Thousand Naira, (₦1,430,000.00) only do not have relevant supporting documents attached to them, contrary to Financial Regulation No.603. The Accounting Officer was duly communicated vide letter Ref No.AQG031/25/V.I/85 dated 22/02/2025, and no response was received yet

4.12.0 MINISTRY OF WOMEN AFFAIRS

4.12.1 **Unattached supporting documents:** Audit inspection report revealed that there are certain payment vouchers worth One Million Five Hundred and Twenty-Five Thousand Naira (₦1,525,000.00) only, that lacks important document attached to them, which is contrary to Financial Regulation No.603. The Accounting officer was duly communicated vide letter Ref No. AQG025/25/V.I/52 dated 13/04/2026, and no response was received yet.

4.12.2 **Payment vouchers without relevant supporting documents:-** Audit inspection report revealed that, there are some payment vouchers worth Seven Million, Eighty Thousand Naira (₦7,080,000.00) only that were not supported with relevant documents, contrary to Financial Regulation No.603. The Accounting Officer was duly communicated vide letter Ref No.TEA.IV.I/163 dated 26/03/2026, and no response was received yet .

GOVERNMENT "B"

4.13.0 MINISTRY OF EDUCATION

4.13.1 GJSS Kwage Balanga LGA: Audit inspection revealed that, expenses amounting to Four Hundred and Thirty-Six Thousand Naira (₦436,000.00) only, were not supported with relevant documents, contrary to Financial Regulation No.304. Also, an over expenditure amounting to Two Hundred and Thirty-Six Thousand Seven Hundred Naira (₦236,700.00) was observed, contrary to Financial Regulation No.204 for the period of 1/1/2025 to 31/12/2025. The accounting officer was duly communicated via letter No. Ref No. AUD/GOV.B/REF/V.II/174 and no response was received yet.

4.13.2 GDSS Lobwi Kaltungo LGA: It was observed that expenses amounting to Sixty-Two Thousand Two Hundred Naira (₦62,200.00) only, were not supported with relevant documents, contrary to Financial Regulation No. 304. also, an over expenditure amounting to Seventeen Thousand Two Hundred Naira (₦17,200.00) only, was observed, contrary to Financial Regulation No.204 for the period of 1/7/2025 to 31/12/2025. The Accounting Officer was duly communicated via letter No. Ref No. AUD/GOV.B/REF/V.II/176 and no response was received yet.

4.13.3 GSTC Amada Akko LGA: It was observed that some receipts amounting to the tune of One Hundred and Fourteen Thousand Two Hundred Naira (₦114,200.00) only, were not presented for audit scrutiny, contrary to Financial Regulation No.1024. In the same vein, Direct Feeding records where not presented, contrary to Financial Regulation No.3124 for the period of 1/7/2025 to 31/12/2025. The Accounting Officer was duly communicated via letter No.Ref No. AUD/GOV.B/REF/V.II/174 and no response was received yet.

4.13.4 GDSS Putoki Balanga LGA: It was observed that Security Book Register was not maintained by the school, contrary to Financial Regulation No.801. Also, some receipt booklets were not presented, contrary to Financial Regulation No.1024 for the period of 1/7/2025 to 31/12/2025. The Accounting Officer was duly communicated via letter No.Ref No. AUD/GOV.B/REF/V.II/172 and no response was received yet.

4.13.5 GDSS Ture Kaltungo LGA: It was observed that accounts and records maintained by the school where not presented for audit exercise, contrary to Financial Regulation No.201 for the period of 1/1/2025 to 31/12/2025. The Accounting Officer was duly communicated via letter No. Ref No.AUD/GOV.B/REF/V.II/175 and no response was received yet.

4.13.6 GDSS Galdimari Shongom LGA: It was observed that the Accounts and Records maintained by the school where not presented for audit exercise, contrary to Financial Regulation No.201 for

the period of 1/1/2025 to 31/12/2025. The Accounting Officer was duly communicated via letter No. Ref No. AUD/GOV.B/REF/V.II/176 and no response was received yet.

PARATATALS DEPRT.

4.14.0 GOMBE STATE SPORTS COMMISSION

4.14.1 Unauthorised allowance payment: A payment amounting to Four Million Seven Hundred and Twenty Thousand Naira (₦4,720,000.00) only, was made without obtaining approval from the authorising officer. The Accounting Officer has been communicated via letter No.GM/AUD/PAR/REF/10/V.I/397 dated 04/12/2025. His reply is still being awaited.

4.14.2 Denial of Access to Stadium Revenue Documents: Significant records of the stadium revenue documents were denied access for the period July to December 2024. This action is contrary to Financial Regulation No.103. The Accounting Officer has been communicated via letter No.GM/AUD/PAR/REF/10/V.I/397 dated 04/12/2025. His reply is still being awaited.

4.14.3 Unpresented players engagement letter: Significant records of the players engagement letter were not presented during the audit inspection by the management of Sports Commission. This is contrary to Financial Regulation No.103. The Accounting Officer has been communicated via letter No GM/AUD/PAR/REF/10/V.I/397 dated 04/12/2025. His reply is still being awaited.

4.15.0 GOMBE STATE INTERPRISES DEVELOPMENT AND PROTECTION AGENCY

4.15.1 Payment vouchers without supporting documents: It was observed that payments amounting to the tune of Seven Hundred and Sixty Thousand One Hundred and Eighty Six Naira Seventy Three Kobo (₦760,186.73) only, was made without proper supporting documents, contrary to Financial Regulation No.603. The Accounting Officer has been communicated via letter No.GM/AUD/PAR/POS/35/V.II/dated 05/06/2025. His reply is still being awaited.

4.16.0 JUDICIAL SERVICE COMMISSION

4.16.1 Payment vouchers without proper supporting documents: The audit report revealed that some payments amounting to the sum of Six Hundred and Sixty-Six Thousand Naira (₦666,000.00) only, were made without proper supporting documents, contrary to Financial Regulation No.603. The Accounting Officer has been communicated via letter No.GM/AUD/PAR/POS/63/V.I dated 26/01/2026. His reply is still being awaited.

4.16.2 Unclaimed Payment Vouchers: It was observed that some payment vouchers were not claimed by the respective beneficiaries amounting to Two Million Seventy-Four Thousand Naira (₦2,074,000.00) only. The Accounting Officer has been communicated via letter No.GM/AUD/PAR/POS/63/V.I dated 26/01/2025. His reply is still being awaited.

BOARD & LOSSES

4.17.0 MINISTRY OF EDUCATION

4.17.1 Access was denied for inventory of replaced items to be taken, during renovation works at Government Girls Secondary School Doma, Yamaltu Deba LGA. The Accounting Officer was communicated via letter with reference No.S.73/V.I/1 dated 19/12/2023 and No.S.73/V.I/3 dated 7th August 2024, however no response was receipt yet. The items are lying in waste exposed to the vagaries of weather and beyond economic repairs and were almost turned to mere scraps.

4.17.2 Access was denied for inventory of replaced items to be taken, during renovation works at Government Science Secondary School Lakanje, Kaltungo LGA, The Accounting officer was duly communicated via letter No. Letter. S.69/V.I/1 dated 07/10/2023 and No. S.69 Vol.I/6 dated 7th August 2024. His reply is still being awaited. The items are still lying in waste, exposed to the vagaries of weather and beyond repairs.

4.17.3 Access was denied for inventory of replaced items to be taken, during renovation works at Government Science I Secondary School Gombe LGA. The Accounting Officer was duly communicated via Letter No. S.100/V.I/6 dated 07/08/2024. No response was received yet. The items are lying in waste exposed to the vagaries of weather and beyond repairs.

4.17.4 Access was denied for inventory of replaced items to be taken during renovation work at Government Day Secondary School Jekadafari Gombe LGA. The Accounting officer was duly communicated via Letter No. S.102/V.I/3 dated 8/8/2024 but his reply is being awaited, The items are still lying in waste exposed to the vagaries of weather and beyond repairs.

4.17.5 Access was denied for inventory of replaced items to be taken, during renovation works at Government Secondary School Malam Sidi Kwami LGA. The Accounting Officer was duly communicated via Letter No. S.78/V.I/1 dated 12/2/2024. His reply is still being awaited. The items are still lying in waste exposed to the vagaries of weather and beyond repairs and were turned to mere scraps.

4.18.0 MINISTRY OF WATER RESOURCE.

4.18.1. Denial of access to site: All efforts made to carryout audit investigation exercise on power line relocation at Bap4 proved abortive, despite audit letter No. S.106/V.I/9 dated 28/01/2024 that was communicated to the Accounting Officer, Ministry of Water Resource. The Auditors were not invited for the exercise up to the time of compilation of this report. The Accounting officer response is still being awaited.

ANNUAL REPORT 2025

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

GOMBE STATE GOVERNMENT							
CONSOLIDATED FINANCIAL SUMMARY							
FOR THE PERIOD ENDED 31ST DECEMBER 2025							
Description	Actual 2024	Actual 2025	Original Budget 2025	Final Budget 2025	Variance 2025	Variance 2025	Budget 2026
	₦	₦	₦	₦	₦	%	₦
Opening Balance	**43,929,213,331.14**	**116,145,828,182.74**		**127,100,000,000.00**	**(10,954,171,817.26)**		
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	25,665,245,000.00	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**	**167,935,245,000.00**	**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**	**167,935,245,000.00**	**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	780,000,000.00	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	18,590,000,000.00	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	6,438,951,239.18	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	17,484,431,922.90	14,506,418,907.77	22,769,363,998.00	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	13,527,000,000.00	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	113,370,763,590.20	91,333,137,539.97	110,316,685,002.00	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	45,566,093,780.67	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**	**201,967,255,000.00**	**(2,095,703,000.00)**	**(85,032,459,827.79)**	**4057.47%**	
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)		
Sub-Total: Movement in Other Cash Equivalen	**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**	**296,667,255,000.00**	**107,304,297,000.00**	**11,635,782,007.14**	**10.84%**	

FIVE YEAR FINANCIAL SUMMARY							
	2025	2024	2023	2022	2021	2020	2019
RECEIPTS:	₦	₦	₦	₦	₦	₦	₦
Statutory Allocation	230,893,217,985.92	286,218,653,644.07	110,493,861,558.25	73,367,696,281.34	54,736,390,560.81	49,286,301,145.56	57,412,351,575.81
Independent Revenue	43,967,003,266.08	20,809,523,296.46	15,179,050,180.25	13,210,968,086.25	10,023,295,524.19	8,637,425,194.37	6,832,026,079.50
BTL Receipts	27,123,524,326.48	9,652,943,229.59	14,531,595,507.54	13,905,844,370.15	7,949,201,056.92	5,551,126,203.96	6,153,163,785.36
Capital Receipts	87,662,713,222.34	70,014,951,430.71	47,942,202,316.35	75,903,812,610.17	34,173,666,001.71	21,772,732,850.34	27,415,079,880.78
TOTAL RECEIPT	**389,646,458,800.82**	**386,696,071,600.83**	**188,146,709,562.39**	**176,388,321,347.91**	**106,882,553,143.63**	**85,247,585,394.23**	**97,812,621,321.45**
PAYMENTS:							
Personnel Cost	32,557,660,777.27	28,840,750,044.89	22,899,517,536.43	21,828,031,212.38	21,437,746,490.73	18,775,897,213.68	19,330,167,725.67
Social Benefits	17,555,161,328.24	8,944,407,145.47	8,373,410,622.89	7,720,621,550.86	6,720,614,436.83	3,781,923,523.25	4,673,609,852.94
Overhead Cost	29,315,955,512.66	24,970,424,977.77	19,375,156,897.02	18,951,049,699.69	16,506,273,105.58	9,888,648,382.91	18,715,955,670.03
Public Debt Charges	20,252,847,692.65	18,103,357,064.81	12,913,539,672.97	24,983,184,346.82	21,594,020,349.78	14,541,660,719.38	13,915,413,312.21
CRFC - (Excluding Public Debt & Social Benefit)	13,718,304,014.12	13,899,205,078.60	9,367,668,004.91	8,895,737,070.38	477,201,442.94	181,077,773.92	165,988,076.76
BTL Payments	49,980,069,108.51	13,343,832,670.98	18,337,732,468.11	11,901,223,419.35	9,965,489,070.59	4,421,715,702.37	5,140,920,017.67
Capital Expenditure	223,472,209,542.97	206,377,479,766.81	88,801,221,882.14	61,693,391,345.49	31,576,469,483.04	29,033,404,804.15	30,715,081,084.39
TOTAL PAYMENTS	**386,852,207,976.42**	**314,479,456,749.33**	**180,068,247,084.47**	**155,973,238,644.97**	**108,277,814,379.49**	**80,624,328,119.66**	**92,657,135,739.67**
CASH BALANCES:							
Net Cash Surplus/(Deficit)	2,794,250,824.40	72,216,614,851.50	8,078,462,477.92	20,415,082,702.94	(1,395,261,235.86)	4,623,257,274.57	5,155,485,581.78
OPENING CASH BALANCE	**116,145,828,182.64**	**43,929,213,331.14**	**35,850,750,853.22**	**15,435,668,150.28**	**16,830,929,386.14**	**12,207,672,111.57**	**7,052,186,529.79**
CLOSING CASH BALANCE	**118,940,079,007.04**	**116,145,828,182.64**	**43,929,213,331.14**	**35,850,750,853.22**	**15,435,668,150.28**	**16,830,929,386.14**	**12,207,672,111.57**

SECRET

GOMBE STATE GOVERNMENT OF NIGERIA
OFFICE OF THE ACCOUNTANT GENERAL
Office: Treasury House, Ministry of Finance, P.M.B. 2013, Gombe.
Emails:oaggombestate@yahoo.com

ACCOUNTING POLICIES

1. Accounting Terminologies/Definitions

I. Accounting policies are the specific principles, bases, conventions, rules, and practices adopted by an entity in preparing and presenting financial statements.

II. Cash- Cash comprises cash at hand, demand deposits, and cash equivalents.

III. Cash equivalents are short-term term highly liquid investments that are readily convertibles to known amounts of cash and which are subject to an insignificant risk of change 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 flows are inflows and outflows of cash. Cash flow excludes movement between items that constitute cash as these components are part of the cash management of an entity rather than an increase or decrease in the cash it controls.

VI. Cash receipts are cash inflows.

VII. Cash payments are cash outflows.

VIII. Cash control by an entity; Cash is controlled by an entity when the entity can use the cash for the achievement of its objectives or otherwise benefit 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 be used to fund its operating objectives to acquire capital assets or repay its debt is control by the entity.

IX. Government Business Enterprise means an entity that has the following characteristics:

- ► Is an entity with powers to contract in its name.
- ► Has been assigned the financial and operational authority to carry on a business
- ► Sells goods and services in the normal course of its business to other entities at a profit or full cost recovery.

- ➤ Is not reliant on continuing government funding to be a going concern other than purchases of outputs at arm's length and
- ➤ It is controlled by a public entity.

I. Notes to the GPFS include narrative, descriptive or more detailed schedules or analysis of amounts shown on the face of the GPFS as well as additional information.

2. General Purpose Financial Statements (GPFS)

The GPFS comprises of the statement of cash receipts and payments and other statements that disclose additional information about the cash receipts, payments, 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 Statements: Statement of cash receipts and payments which:
   - ➤ recognizes all cash receipts, cash payments, and cash balances controlled by the entity; and
   - ➤ separately identifies payments made by third parties on behalf of the entity.

II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position.

III. Statement 3- Statement of Consolidated Revenue Fund: statement Recurrent Financial Performance.

IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance.

V. Notes to the Accounts: Additional disclosures to explain the GPFS; and

VI. Accounting policies and explanatory notes.

3. Basis of Preparation and Legal Provisions

The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as may be defined by the Fiscal Responsibility Commission (FRC), and the Financial Reporting Council of Nigeria. In addition, GPFS complies with the provisions of the Finance (Control and Management) Act 1958 now CAP 144IFN, 1990, the Financial Regulations (2000), and other known legal requirements.

4. Fundamental Accounting Concepts

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

- Cash basis of accounting;
- Understandability;
- Materiality,
- Relevance;
- Going concern concept;
- Consistency concept
- Prudence
- Completeness etc.

5. Accounting Period

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

6. Reporting Currency

The General Purpose GPFS is prepared in Nigerian Naira.

7. MDA for Consolidation

- The Consolidation of the GPFS is based on the Cash transactions of all Ministries, Departments, and Agencies (MDAs) of the Government except Government Business Enterprises (GBEs).

8. Comparative Information

- The General-Purpose GPFS must disclose all numerical information relating to the previous period (at least one year).

9. Budget Figures

- These are figures from the approved annual budget and supplementary budget as approved by the Appropriation Act.

10. Receipts

- These are cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations, 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 receipts and Payment for the year under the standardized GPFS. Notes shall be provided as per standardized notes to GPFS.

11. External Assistance

- Receipts from loans are funds received from external sources to be paid back at an agreed period. They are categorized either as Bilateral or Multilateral.

- External Loan receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.

12. Other Revenue/Income

- Other revenue/income consists of fees, fines, debt forgiveness, commissions, rentals, gains on disposal of assets, etc.
- Any gain on disposal is recognized at the date the control of the asset is passed to the buyer and is determined after deducting from the proceeds the carrying value of the asset at that time.

13. Other borrowings/Grants & Aid Received

- These shall be categorized as either short- or long-term loans. Short-term loans are those repayable within one calendar year, while long-term loans and debts shall fall due beyond one calendar year. Loans shall be disclosed separately, and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
- Aid and Grants to an Entity is recognized as income on entitlement, while Aid and Grants to other governments/ agencies are recognized as expenditure on commitment.
- Grant should be recognized as either in kind (assets, goods or service) or Cash.
- Assets related grant for which conditions are fully met should be recognized systematically as income in the GPFS to compensate for the cost of the Asset (depreciation) it is intended to represent by applying deferred Income method.

14. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments to an Entity are recognized as income when money is received, or entitlement to receive money is established; except where fulfilment of any restrictions attached to these monies is not probable.

15. Remittance in Transit

- Remittance in Transit represents funds that have been sent or received but are still in the process of being cleared or settled.
- Remittances in transit are recognized as assets in the Statement of Assets and Liabilities when the funds are in the process of being transferred.
- Remittances in transit are measured at their face value.
- Remittances in transit are disclosed separately in the Statement of Assets and Liabilities under Investments and other Cash Assets.

16. Trust and other Public Funds

Trust and other public funds represent funds held in trust or for specific purposes, such as statutory funds, pension funds, or other fiduciary arrangements.

- Trust and other public funds are recognized as liabilities in the Statement of Assets and Liabilities when the entity has a present obligation to transfer funds to beneficiaries or for specific purposes.
- Trust and other public funds are measured at the amount required to settle the obligation.
- Trust and other public funds are disclosed separately in the Statement of Assets and Liabilities under Public Funds, and the nature and purpose of each fund are disclosed in the notes to the financial statements.

17. Interest Received

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

18. Government Business activities

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

19. Payments

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

20. Loans Granted:

- Payments to other Governments and Agencies in the form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. The amount disclosed shall be the actual amount paid during the year.

21. Loan Repayments

- Cash receipts from loans granted to other agencies and governments shall be classified under loan repayments in the Statement of Receipts and Payments. The amount disclosed shall be the actual amount received during the year.

22. Interest on loans:

- Actual Interest on loans and other bank commissions charged on the Bank account during the year shall be treated as a payment and disclosed under interest payment in the Statement of Cash Receipts and Payments.

23. Foreign currency transactions:

- Foreign currency transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria -CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year-end, shall be translated at the exchange rates prevailing on that date.
- At the end of the financial year, additional amounts (in cash or at the bank) arising out of Foreign Exchange gains/losses shall be recognized in the Statement of cash receipts and payments either as receipts/payments respectively.

24. Prepayments:

- Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.

25. Investments:

- Cash Payments made for investment purposes such as the purchase of Government Stock, Treasury Bills, and Certificates of Deposit, are capital costs 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 Receipts and Payments) under capital payments.

26. Leases

- Cash Payments for Finance leases, which effectively transfer to the Government substantially all the risks and benefits incidentals to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and Payments.
- Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.

27. Cash Balances

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

28. Advances

- The Government policy specifically states that all advances shall be retired before the end of the financial year. However, should circumstances occur
- (Including an Emergency) where either an advance is given out close to the financial year end or an advance already could not be accounted for, such an
- advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilized.

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

SECRET

GOMBE STATE GOVERNMENT OF NIGERIA
OFFICE OF THE ACCOUNTANT GENERAL
Office: Treasury House, Ministry of Finance, P.M.B. 0013, Gombe.
Emails: oaggombestate@yahoo.com

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Accountant General of Gombe State has prepared these Financial Statements under the provision of the Finance (Control and Management) Act 1958 amended. The Financial Statements comply with generally accepted accounting practice (GAAP). Furthermore, the Financial Statements were prepared in line with International Public Sector Accounting Standards - IPSAS (Cash Basis).

To fulfill accounting and reporting responsibilities, the Accountant General is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the government's use of all public financial resources. Efforts were made to ensure that these financial statements reflect the financial position of the Government as of 31st December 2025 and its operation for the year ended on that date.

The efforts of all officers of the Final Account Department, Budget Office, Central Accounts Unit, Subsidiary Accounts Department, Sub Treasury offices, Inspectorate Department, Payroll Department, Ministries, Departments, and Agencies (MDAs) are worthy of mention and recognized in the preparation of this report. We also appreciate the support of the Honourable Commissioner for Finance. Finally, I wish to specifically thank His Excellency the Governor of Gombe State Alhaji Muhammadu Inuwa Yahaya (Dan Majen Gombe) whose keen interest in accountability has given this office the necessary support to discharge its duties.18/06/26

18/06/26

Alh. Aminu Umaru Yuguda PhD, FCNA, ACA
ACCOUNTANT GENERAL/PERMANENT SECRETARY
GOMBE STATE

ANNUAL REPORT 2025

STATEMENTS OF ACCOUNT

GOMBE STATE GOVERNMENT					
STATEMENT NO. 1					
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2025					
		2025	2025		2024
Description	Note	Final Budget	Actual		Actual
		₦	₦		₦
Cash Flow From Operating Activities					
Statutory Allocation	1	73,000,000,000.00	72,870,178,402.07		14,202,845,861.74
Share of Value Added Tax	2	80,000,000,000.00	77,240,937,501.06		61,427,628,903.90
Other Statutory Transfers	3	105,310,000,000.00	80,782,102,082.79		210,588,178,878.43
Independent Revenue	4	32,756,155,000.00	43,967,003,266.08		20,809,523,296.56
Total Receipts		**291,066,155,000.00**	**274,860,221,252.00**		**307,028,176,940.63**
Payments					
Personnel Costs	5	35,284,690,000.00	32,557,660,777.27		28,840,750,044.89
Social Benefits	6	17,800,000,000.00	17,555,161,328.24		8,944,407,145.47
Overhead Costs	7	36,926,933,000.00	29,315,955,512.66		24,970,424,977.77
CRFC - Excluding (Public Debt & Social Benefits)	8	15,094,752,000.00	13,718,304,014.12		13,899,205,078.60
Total Payments		**105,106,375,000.00**	**93,147,081,632.29**		**76,654,787,246.73**
Net Cash Flow from Operating Activities		**185,959,780,000.00**	**181,713,139,619.71**		**230,373,389,693.90**
Cash Flow From Investment Activities					
Economic Empowerment Through Agriculture		26,418,500,000.00	15,049,383,112.57		2,880,983,699.94
Societal Re-Orentation		159,100,000.00	21,987,900.00		18,955,800.00
Poverty Allevation		518,000,000.00	150,852,382.32		1,241,657,985.29
Improvement to Human Health		19,183,500,000.00	15,518,097,775.46		2,551,443,356.06
Enhancing Skills and Knowledge		13,225,286,000.00	7,757,589,176.40		5,885,166,057.50
Housing and Urban Development		3,772,000,000.00	1,144,982,165.92		6,438,951,239.18
Gender		156,000,000.00			-
Youth		378,000,000.00	170,771,377.30		192,825,000.00
Environmental Improvement		30,473,164,000.00	14,506,418,907.77		17,484,431,922.90
Water Resources and Rural Development		17,462,000,000.00	6,858,319,132.21		4,872,834,268.91
Information and Communication Technolology		406,000,000.00	50,630,000.00		192,721,930.66
Growing the Private Sector		6,801,000,000.00	2,757,311,569.60		4,730,494,081.11
Reform of Government and Governance		122,181,185,000.00	91,333,137,539.97		113,370,763,590.20
Power		1,399,500,000.00	176,198,132.00		837,229,853.49
Road		82,391,000,000.00	67,832,530,371.45		45,566,093,780.67
Airways		145,000,000.00	144,000,000.00		112,927,200.90
Shipping		30,000,000.00			-
Net Cash Flow from Investment Activities	9	**325,099,235,000.00**	**223,472,209,542.97**		**206,377,479,766.81**
Cash Flow from Financing Activities					
Proceeds from Aids and Grants	10	22,900,000,000.00	12,917,102,318.52		28,275,635,848.17
Proceeds from External Loans	11	102,400,000,000.00	56,889,154,336.53		10,723,380,919.45
Proceeds from Internal Loans	12	7,000,000,000.00	1,970,712,624.85		20,926,400,951.36

Proceeds from Other Capital Receipts	13	8,500,000,000.00	15,885,743,942.44		10,089,533,711.73
Repayment of External Loans	14	5,552,393,500.00	4,799,993,607.94		5,042,356,612.39
Repayment of Internal Loans	15	15,903,854,500.00	15,452,854,084.71		13,061,000,452.42
Net Cash Flow From Financing Activities		**119,343,752,000.00**	**67,409,865,529.69**		**51,911,594,365.90**
Movement in other Cash Equivalent:					
BTL Receipts	16		27,123,524,326.48		9,652,943,229.59
BTL Payments	17		49,980,069,108.51		13,343,832,670.98
Net Movement			**22,856,544,782.03**		**3,690,889,441.39**
Net Surplus/(Deficit) for the Year		**19,795,703,000.00**	**2,794,250,824.40**		**72,216,614,851.60**
Opening Balance		127,100,000,000.00	116,145,828,182.74		43,929,213,331.14
Closing Cash Balance	**18**	**107,304,297,000.00**	**118,940,079,007.14**		**116,145,828,182.74**
Aminu Umaru Yuguda PhD FCNA ACA					
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 2025				
		2025		2024
Description	Note	Actual		Actual
		₦		₦
Liquid Assets				
Treasuries and Banks	19	118,940,079,007.14		116,145,828,182.74
Sub Total		**118,940,079,007.14**		**116,145,828,182.74**
Investments and Other Assets				
Investments	20	656,666,544.15		250,897,420.78
Sub Total		**656,666,544.15**		**250,897,420.78**
Total Assets		**119,596,745,551.29**		**116,396,725,603.52**
Public Funds				
Consolidated Revenue Fund	23	118,488,287,436.13		109,957,788,751.82
Capital Development Fund	24	451,791,571.01		6,188,039,430.92
Sub Total		**118,940,079,007.14**		**116,145,828,182.74**
Liabilities				
Internal Loans - Principal	25	59,337,169,906.46		72,788,461,391.86
Internal Loans - Interest	26	23,473,609,422.35		34,886,140,457.14
External Loans	27	127,254,429,136.72		75,219,762,700.09
Outstanding Pension & Gratuities	28	4,916,877,824.52		12,744,865,718.41
Outstanding Contractual Obligations	29	6,731,005,566.52		8,485,864,578.09
Sub Total: Liabilities		**221,713,091,856.57**		**204,125,094,845.59**
Less:				
Liability Over Assets	30	221,056,425,312.42		203,874,197,424.81
Other Funds		**656,666,544.15**		**250,897,420.78**
Total Public Fund		**119,596,745,551.29**		**116,396,725,604.52**
Aminu Umaru Yuguda PhD FCNA ACA				
Accountant General				
Office of the Accountant General				
Ministry of Finance Gombe State				

GOMBE STATE GOVERNMENT							
STATEMENT NO. 3							
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER 2025							
		Actual	Actual	Original	Revised	Variance	% Variance
Description	Note	2024	2025	Budget2025	Budget2025	2025	2025
		₦	₦	₦	₦	₦	₦
Opening Balance (a)		38,456,319,427.57	109,957,788,751.82	-	127,100,000,000.00	(17,142,211,248.18)	-13.49%
Add: Recurrent Receipts							
Statutory Allocation from FAAC	32	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	33	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	34	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%
Sub Total: Statutory Allocation (b)		**286,218,653,644.07**	**230,893,217,985.92**	**120,250,000,000.00**	**258,310,000,000.00**	**(27,416,782,014.08)**	**-10.61%**
Direct Taxes	35	7,417,797,101.15	11,308,048,978.87	13,534,000,000.00	14,169,000,000.00	(2,860,951,021.13)	-20.19%
Licenses	36	189,700,257.94	352,167,700.81	729,800,000.00	837,800,000.00	(485,632,299.19)	-57.97%
Royalities					1,500,000.00		
Fees	37	3,208,542,575.25	3,811,226,645.40	4,647,075,000.00	5,503,985,000.00	(1,692,758,354.60)	-30.76%
Fines	38	64,555,186.99	146,336,415.76	563,850,000.00	638,850,000.00	(492,513,584.24)	-77.09%
Sales	39	922,844,139.23	7,193,056,487.11	2,151,900,000.00	4,721,700,000.00	2,471,356,487.11	52.34%
Earnings	40	6,169,070,345.71	17,605,777,961.69	3,056,770,000.00	6,033,470,000.00	11,572,307,961.69	191.80%
Rent of Government Property	41	4,470,392.34	2,462,108.10	32,750,000.00	25,750,000.00	(23,287,891.90)	-90.44%
Rent on Government Building	42	244,736,798.67	201,847,263.19	548,000,000.00	548,100,000.00	(346,252,736.81)	-63.17%
Repayments	43	40,200,540.49	43,960,135.08	30,100,000.00	63,000,000.00	(19,039,864.92)	-30.22%
Investment Income	44	119,151,724.27	1,530,005.32	50,000,000.00	50,000,000.00	(48,469,994.68)	-96.94%
Interest Earned	45	1,575,168,824.02	2,764,343,125.48	32,000,000.00	32,000,000.00	2,732,343,125.48	8538.57%
Re-Imbursement	46	746,702,359.17	37,950,338.31	271,000,000.00	123,000,000.00	(85,049,661.69)	-69.15%
Miscellaneous	47	106,583,051.23	498,296,100.96	11,500,000.00	8,000,000.00	490,296,100.96	6128.70%
Sub Total: Independent Revenue (c)		**20,809,523,296.46**	**43,967,003,266.08**	**25,658,745,000.00**	**32,756,155,000.00**	**11,210,848,266.08**	**34.23%**
Total Recurrent Revenue (b+c)		**307,028,176,940.53**	**274,860,221,252.00**	**145,908,745,000.00**	**291,066,155,000.00**	**(16,205,933,748.00)**	**-5.57%**
BTL Receipts (d)	48	9,652,943,229.59	27,123,524,326.48	-	-	27,123,524,326.48	
Total Funds Available (a+b+c+d)		**355,137,439,597.69**	**411,941,534,330.30**	**145,908,745,000.00**	**418,166,155,000.00**	**(6,224,620,669.70)**	**-1.49%**
Less: Recurrent Payments:							
Personnel Cost	49	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	50	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 Charges	51	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 and Social Benefits)	52	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%
BTL Payments	53	13,343,832,670.98	49,980,069,108.51		-	(49,980,069,108.51)	
Sub Total: Recurrent Expenditure		**89,998,619,917.71**	**143,127,150,740.80**	**91,679,715,000.00**	**105,106,375,000.00**	**(38,020,775,740.80)**	**-36.17%**
Repayment of External Loans	54	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	55	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%
Sub Total: Loans Repayment		**18,103,357,064.81**	**20,252,847,692.65**	**24,325,000,000.00**	**21,456,248,000.00**	**1,203,400,307.35**	**5.61%**
Total Recurrent Payments		**108,101,976,982.52**	**163,379,998,433.45**	**116,004,715,000.00**	**126,562,623,000.00**	**(36,817,375,433.45)**	**-29.09%**
Operating Balance		**247,035,462,615.17**	**248,561,535,896.85**	**29,904,030,000.00**	**291,603,532,000.00**	**(43,041,996,103.15)**	**-14.76%**
Appropriation and Transfers:							
Transfer to Capital Development Fund	56	137,077,673,863.45	130,073,248,460.72	149,905,530,000.00	291,603,532,000.00	161,530,283,539.28	55.39%
Sub Total: Transfers		**137,077,673,863.45**	**130,073,248,460.72**	**149,905,530,000.00**	**291,603,532,000.00**	**161,530,283,539.28**	**55.39%**
Closing Balance		**109,957,788,751.72**	**118,488,287,436.13**	**120,001,500,000.00**	**-**	**118,488,287,436.13**	**#DIV/0!**
Aminu Umaru Yuguda PhD FCNA ACA							
Accountant General							
Office of the Accountant General							
Gombe State							

GOMBE STATE GOVERNMENT							
STATEMENT NO. 4							
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER 2025							
		Actual	Actual	Original	Revised	Variance	Variance
Description	Note	2024	2025	Budget2025	Budget2025	2025	2025
		₦	₦	₦	₦	₦	%
Opening Balance		5,472,893,903.57	6,188,039,430.92	-	-	6,188,039,430.92	-
Add Capital Receipts:							
Transfer from Consolidated Revenue Fund	57	137,077,673,863.45	130,073,248,460.72	149,905,530,000.00	291,603,532,000.00	(161,530,283,539.28)	-55.39%
External Loans	58	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%
Internal Loans	59	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%
Other Capital Receipts	60	38,365,169,559.90	28,802,846,260.96	22,020,000,000.00	31,400,000,000.00	(2,597,153,739.04)	-8.27%
Sub Total: Capital Receipts		**207,092,625,294.16**	**217,735,961,683.06**	**266,625,530,000.00**	**432,403,532,000.00**	**(214,667,570,316.94)**	**-49.65%**
Total Capital Funds Available		**212,565,519,197.73**	**223,924,001,113.98**	**266,625,530,000.00**	**432,403,532,000.00**	**(208,479,530,886.02)**	**-48.21%**
Less: Capital Expenditure (Functional Classification)							
701 - General Public Services	61	12,362,460,993.44	3,061,019,634.34	9,985,500,000.00	6,899,810,000.00	3,838,790,365.66	55.64%
703 - Public Order and Safety	63	87,819,332.78	-	2,567,500,000.00	1,316,500,000.00	1,316,500,000.00	100.00%
704 - Economic Affairs	64	79,664,187,716.89	74,650,445,060.96	51,466,000,000.00	104,972,690,000.00	30,322,244,939.04	28.89%
705 - Environmental Protection	65	18,447,833,298.83	16,645,701,944.05	23,549,000,000.00	32,591,500,000.00	15,945,798,055.95	48.93%
706 - Housing and Community Amenities	66	80,390,295,695.90	87,630,973,333.47	104,743,500,000.00	124,470,500,000.00	36,839,526,666.53	29.60%
707 - Health	67	4,820,602,476.96	16,675,574,917.74	22,011,685,000.00	21,012,185,000.00	4,336,610,082.26	20.64%
708 - Recreation Culture and Religion	68	-	-	584,000,000.00	224,000,000.00	224,000,000.00	100.00%
709 - Education	69	6,525,609,240.29	24,616,188,442.88	37,113,100,000.00	32,408,050,000.00	7,791,861,557.12	24.04%
710 - Social Protection	70	4,078,671,011.72	192,306,209.53	1,877,500,000.00	1,204,000,000.00	1,011,693,790.47	84.03%
Total Capital Expenditure by Main Functions		**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%**
Closing Balance		**6,188,039,430.92**	**451,791,571.01**	**12,727,745,000.00**	**107,304,297,000.00**	**106,852,505,428.99**	**99.58%**
Aminu Umaru Yuguda PhD FCNA ACA							
Accountant General							
Office of the Accountant General							
Ministry of Finance							
Gombe State							

ANNUAL REPORT 2025

NOTES TO

CASH FLOW STATEMENT

GOMBE STATE GOVERNMENT					
NOTES TO CASH FLOW STATEMENT					
FOR THE YEAR ENDED 31ST DECEMBER 2025					
	Note	2025	2025		2024
		Final Budget	Actual		Actual
		₦	₦		₦
Note 1 - Statutory Allocation					
Statutory Allocation from Federation Accounts		73,000,000,000.00	72,870,178,402.07		14,202,845,861.74
Total		**73,000,000,000.00**	**72,870,178,402.07**		**14,202,845,861.74**
This represent Statutory Allocation from FAAC					
Note 2 - Share of VAT					
Share of VAT		80,000,000,000.00	77,240,937,501.06		61,427,628,903.90
Total		**80,000,000,000.00**	**77,240,937,501.06**		**61,427,628,903.90**
This represent Share of VAT from FAAC					
Note 3 - Other Statutory Transfers					
20007001/11010003 Excess Crude		50,000,000.00			
20007001/11010004 Ecological Fund		1,500,000,000.00	1,056,393,443.65		200,593,910.61
20007001/11010005 Budget Augmentation			645,820,769.92		645,820,769.92
20007001/11010008 Stablization Fund		2,000,000,000.00			3,000,000,000.00
20007001/11010013 Exchange Rate Gain		10,000,000,000.00	4,166,669,667.07		32,532,988,331.90
20007001/11010015 Non Oil Excess Revenue		1,500,000,000.00			2,260,372,694.88
20007001/11010018 Share of Solid Minerals		260,000,000.00	238,270,255.77		115,223,298.18
20007001/11010019 Forex Equalization Fund			60,612,178.91		
20007001/11010023 Electronic Money Transfer Levy		3,000,000,000.00			1,998,633,519.44
20007001/11010024 Project Gazelle			10,000,000,000.00		
20007001/11010025 NLNG Dividend Refund			25,270,025,839.79		
20007001/11010026 Refund of WHT & SD			128,093,711.45		
20007001/11010101 Other Recurrent Receipts			5,000,000,000.00		1,367,878,273.67
20007001/11010311 Palliative on Subsidy Removal					2,000,000,000.00
20007001/11010312 Infrastructure Fund		44,000,000,000.00	34,216,216,216.23		92,000,000,000.00
20007001/11010313 Signature Bonus Refund					67,638,377,932.37
20007001/11010314 Goods and Valuable Consideration					3,828,290,147.46
20007001/11010315 Flood Intervention Fund					3,000,000,000.00
20007001/11010399 Other FAAC Distributions		43,000,000,000.00			
Total		**105,310,000,000.00**	**80,782,102,082.79**		**210,588,178,878.43**
Note 4 - Independent Revenue					
12010000 - Taxes		14,169,000,000.00	11,308,048,978.87		7,417,797,101.25
12020000 - Licenses		837,800,000.00	352,167,700.81		189,700,257.94
12030000 - Royalities		1,500,000.00			
12040000 - Fees		5,503,985,000.00	3,811,226,645.40		3,208,542,575.25
12050000 - Fines		638,850,000.00	146,336,415.76		64,555,186.99
12060000 - Sales		4,721,700,000.00	7,193,056,487.11		922,844,139.23

12070000 - Earnings		6,033,470,000.00	17,605,777,961.69		6,169,070,345.71
12080000 - Rent on Government Property		25,750,000.00	2,462,108.10		4,470,392.34
12090000 - Rent on Lands Other General		548,100,000.00	201,847,263.19		244,736,798.67
12100000 - Repayments General		63,000,000.00	43,960,135.08		40,200,540.49
12110000 - Investments General		50,000,000.00	1,530,005.32		119,151,724.27
12120000 - Interest		32,000,000.00	2,764,343,125.48		1,575,168,824.02
12130000 - Re-Imbursements		123,000,000.00	37,950,338.31		746,702,359.17
12140000 - Miscellaneous		8,000,000.00	498,296,100.96		106,583,051.23
Total		**32,756,155,000.00**	**43,967,003,266.08**		**20,809,523,296.56**
Note 5 - Personnel Cost					
21010100 - Salaries and Wages	5A	22,810,526,000.00	22,436,281,060.03		19,547,177,458.87
21020100 - Allowances		11,356,507,000.00	9,998,595,560.07		9,174,112,236.68
21020200 - Social Contributions	5B	1,117,657,000.00	122,784,157.17		119,460,349.34
Total		**35,284,690,000.00**	**32,557,660,777.27**		**28,840,750,044.89**
Note 5A - Salaries and Wages					
21010101 - Basic Salary		17,104,666,000.00	16,940,091,234.77		14,826,583,914.85
21010103 - Consolidated Revenue Fund Charges - Salaries		5,705,860,000.00	5,496,189,825.26		4,720,593,544.02
Total		**22,810,526,000.00**	**22,436,281,060.03**		**19,547,177,458.87**
Note 5B - Social Contributions					
11035001/21020202 Contribution Pension		10,000,000.00			
38001001/21020108 Shift Allowance		500,000.00	89,467.54		87,997.44
20007001/21030105 Severance Gratuity		10,000,000.00			
63020001/21020303 Contribution Pension		142,157,000.00	120,139,891.17		115,485,684.60
63020001/21020304 Gratuity Arrears		4,000,000.00	2,554,798.46		3,886,667.30
21016001/21020202 Contribution Pension		1,000,000.00			
21103001/21020207 Employer Contribution		950,000,000.00			
Total		**1,117,657,000.00**	**122,784,157.17**		**119,460,349.34**
Note 6 - Social Benefits					
11035001/21020301 Gratuity		8,300,000,000.00	8,222,568,266.27		1,816,579,843.62
11035001/21020302 Pension		6,100,000,000.00	6,032,692,582.60		5,524,912,948.61
11035001/22010103 Death Benefits		2,500,000,000.00	2,448,640,958.43		961,379,262.19
63020001/22010101 Gratuity					5,679,274.78
21103001/22060108 State Health Insurance		900,000,000.00	851,259,520.94		635,855,816.27
Total		**17,800,000,000.00**	**17,555,161,328.24**		**8,944,407,145.47**
Note 7 - Overhead Costs:					
22020100 - Transport and Travelling		4,239,447,000.00	3,760,126,103.19		2,719,014,852.29
22020200 - Utilities		2,316,718,000.00	1,938,850,721.59		1,658,233,501.43
22020300 - Material and Supplies		2,078,198,000.00	1,349,595,440.08		997,119,840.13
22020400 - Maintenance Services		1,875,258,000.00	1,152,332,106.23		826,581,903.56
22020500 - Training		921,685,000.00	304,403,251.95		306,415,580.17
22020600 - Other Services		7,119,868,000.00	5,971,724,523.93		5,256,696,488.28
22020700 - Consulting & Professional Services		3,233,015,000.00	2,487,666,643.74		1,966,965,359.09
22020800 - Fuel and Lubricants		2,236,256,000.00	1,887,391,809.83		1,740,179,058.94
22020900 - Financial Charges		238,200,000.00	50,504,740.63		98,699,207.13
22021000 - Miscellaneous Expenses		11,999,868,000.00	10,016,907,476.89		8,946,134,686.75
22030100 - Staff Loan and Advances		141,800,000.00			
22040100 - Local Grants and Contribution		526,120,000.00	395,400,000.00		454,154,500.00
Total		**36,926,433,000.00**	**29,314,902,818.06**		**24,970,194,977.77**

Note 8 - CRFC - Excluding (Public Debt & Social Benefits)					
20007001/22060103 Contribution to Local Government Pension Board		250,000,000.00	181,077,901.92		165,988,076.76
20007001/22060104 10% of IGR to Local Government		2,100,000,000.00	792,474,529.24		1,122,879,388.02
20007001/22060202 Domestic Loans Interest/Discount		12,744,752,000.00	12,744,751,582.96		12,610,337,613.82
Total		**15,094,752,000.00**	**13,718,304,014.12**		**13,899,205,078.60**
Note 9 - Net Cash Flow from Investing Activities					
23000000 - Capital Expenditure by Administrative Sector		13,719,000,000.00	10,912,604,598.75		8,420,837,994.11
23000000 - Capital Expenditure by Economic Sector		243,976,100,000.00	165,174,572,393.91		176,464,823,910.45
23000000 - Capital Expenditure by Law and Justice		2,042,000,000.00			1,230,836,906.29
23000000 - Capital Expenditure by Social Sector		65,362,135,000.00	47,385,032,550.31		20,260,980,955.96
Total	**9A**	**325,099,235,000.00**	**223,472,209,542.97**		**206,377,479,766.81**
Note 9A - Net Cash Flow From Investment Activities					
23010100 - Purchase of Fixed Assets General		37,751,375,000.00	31,367,627,336.46		15,503,454,747.33
23020100 - Construction and Provision of Fixed Assets Genera		184,494,350,000.00	121,484,479,241.23		108,076,661,183.97
23030100 - Rehabilitation and Repairs of Fixed Assets Genera		3,467,610,000.00	110,324,426.95		2,990,066,424.15
23040100 - Preservation of the Environment General		22,535,500,000.00	11,859,425,475.47		19,540,437,795.16
23050100 - Acquisition of Non Tangible Assets		76,850,400,000.00	58,650,353,062.86		60,266,859,616.20
Total	**9B**	**325,099,235,000.00**	**223,472,209,542.97**		**206,377,479,766.81**
Note 9B - Analysis of Capital Expenditure by Geo Location					
215100 - Gombe North Senatorial Zone		294,608,235,000.00	208,025,560,804.10		190,976,750,897.64
215200 - Gombe Central Senatorial Zone		18,962,000,000.00	6,772,639,297.30		11,961,413,526.82
215300 - Gombe South Senatorial Zone		11,529,000,000.00	8,674,009,441.57		3,439,315,342.35
Total	**9C**	**325,099,235,000.00**	**223,472,209,542.97**		**206,377,479,766.81**
Note 10 - Proceeds from Aids & Grants					
20001001/13010102 SDGs Conditional Grants		50,000,000.00			
20001001/13010104 UBE		3,800,000,000.00	1,069,953,934.11		27,800,000.00
20001001/13010105 TET Fund		2,500,000,000.00	1,714,728,855.54		1,343,498,490.00
20001001/13010110 Strategis Suppor for Water Supply (COVID-19)		100,000,000.00			
20001001/13010113. National Livestock Transfomation Plan (NLTP)		500,000,000.00			
20001001/13010114 Nigeria CAREs Project			4,688,889,226.12		25,305,166,261.04
20001001/13010115 FGN Project Grants		10,000,000,000.00			
20001001/13010100 North-East Development Commission Intervention (NED)		1,500,000,000.00			
17003001/13000000 FG - SUBEB Matching Grant			5,278,788,665.19		1,395,784,959.14
20001001/13010202 UNICEF			164,161,637.56		200,476,137.99
20001001/13010206 United Nations Systems		200,000,000.00			
20001001/13010207 International NGO's		350,000,000.00	580,000.00		
20001001/13010215 Health System Support Grant (GAVI)					2,910,000.00
20001001/13010217 Basic Health CAREs Promotion Fund		1,200,000,000.00			
20001001/13020411 Gombe State Malaria Elimination Program		2,500,000,000.00			
20001001/13010413 Carbon Funds for Budget Support		100,000,000.00			
21003001/13010201 Grants from Bill and Melinda Gates Foundation (BMG)		50,000,000.00			
22001001/13000001 UNIDO Small Hydro Power (shp) Project		50,000,000.00			
Total		**22,900,000,000.00**	**12,917,102,318.52**		**28,275,635,848.17**

Note 11 - Proceeds from External Loans					
20001001/14030207 Sustain. Urban Rural Water Supply San & Hygine (SURWASH) WB		45,000,000,000.00	5,490,215,845.10		1,083,617,834.64
20001001/14030218 ACreSAL (W/BANK)		7,000,000,000.00	6,916,668,710.47		5,291,572,360.99
20001001/14030210 NEWMAP		2,200,000,000.00			
20007001/14030211 Accelerating Nutrition Results in Nigeria		1,000,000,000.00	670,802,472.68		1,157,685,689.59
20007001/14030212 Immunization Plus and Malaria Progree by Accelarating Covera		1,500,000,000.00	14,782,853,504.24		1,178,976,463.00
20007001/14030125 Inclusive Basic Servcie Delivery ADB		5,000,000,000.00			
20007001/14030135 Nigeria CAREs Project		4,800,000,000.00			
20007001/14030206 Inno Dev and Effective in the Acqui of Skills IDEAS Project		2,000,000,000.00	178,441,920.79		91,814,955.08
20007001/14030212 Livestock Productivity and Resilliance support project (W)		2,200,000,000.00			244,925,195.24
20007001/14030213 Ease of Doing Business - SEBER (PforR)		17,700,000,000.00			
20007001/14030214 Nigeria for Women Project (W/Bank)		500,000,000.00			
(RAAMP)		10,000,000,000.00	14,134,752,998.37		797,627,720.00
20007001/14030217 Adolescent Girls Initiative for Learning and Empowerment add		3,500,000,000.00	14,715,418,884.88		877,160,700.91
Total		**102,400,000,000.00**	**56,889,154,336.53**		**10,723,380,919.45**
Note 12 - Proceeds from Internal Loans					
20007001/14030101 Commercial & Other Bank Loans		2,000,000,000.00			
20007001/14030116 UBA Contract Financing Facility			1,970,712,624.85		2,126,400,951.36
20007001/14030118 GOS Private Bond Proceed					18,800,000,000.00
20007001/14030125 Green Bond		5,000,000,000.00			
Total		**7,000,000,000.00**	**1,970,712,624.85**		**20,926,400,951.36**
Note 13 - Proceeds from Other Capital Receipts					
20007001/14020201 Local Gov't Contribution to Joint Projects		6,500,000,000.00	13,105,195,306.44		5,805,449,396.03
20007001/14020203 FGN Reimbursement on Capital Project		2,000,000,000.00			
20007001/14020203 Local Gov't Contribution to Higher Education			2,493,502,401.06		1,887,518,562.46
20007001/14020204 Local Government Contribution to GoHealth Program			287,046,234.94		891,312,753.24
20007001/14020207 Domestic Assistance/Donation by Individual/Coporate					5,253,000.00
20007001/14020208 Enterprenuership Development Fund [NEDC]					1,500,000,000.00
Total		**8,500,000,000.00**	**15,885,743,942.44**		**10,089,533,711.73**
Note 14 - Repayment of External Loans					
Foreign Principal - Treasury Bill (Long Term)		5,552,393,500.00	4,799,993,607.94		5,042,356,612.39
Total		**5,552,393,500.00**	**4,799,993,607.94**		**5,042,356,612.39**

Note 15 - Repayment of Internal Loans						
20007001/22060201	Domestic Principal - Longterm Borrowing		100,000,000.00			
20007001/22060206	Repayment FGN Bailout to States		1,116,109,200.00	1,116,109,121.40		914,424,844.81
20007001/22060207	Repayment of CBN Loan					133,858,220.03
20007001/22060208	SUBEB Loan Repayment					535,031,711.87
20007001/22060209	GROCOL - Bond Repayment		1,731,596,700.00	1,731,596,610.96		1,490,564,850.91
20007001/22060212	Repayment of Health Care Intervention Loan		224,724,700.00	224,724,601.66		199,304,251.55
20007001/22060215	Jewel Sukuk - Bond Repayment		3,209,425,100.00	3,209,425,057.89		2,821,634,837.17
20007001/22060216	Repayment of CBN Discounted Cash Reserve Requirement		1,197,278,900.00	1,197,278,883.80		1,090,540,637.14
20007001/22060217	Repayment of National Housing Loans Facility (Family H		604,403,200.00	604,403,180.61		559,934,029.43
20007001/22060218	Repayment of Contract Financing Facility - [UBA CFF]		5,382,902,300.00	5,382,902,294.45		4,344,357,604.20
20007001/22060220	Repayment of GOS Private Bond		1,714,755,100.00	1,714,755,035.14		971,349,465.31
20007001/22060221	Domestic Principal - Shortterm Borrowing		105,000,000.00			
20007001/22060222	Repayment of Federal Mortgage Bank Loan		271,659,300.00	271,659,298.80		
Total			**15,903,854,500.00**	**15,452,854,084.71**		**13,061,000,452.42**
Note 16 - BTL Receipts						
20007001/22080001	Deposit			5,758,862.60		
20007001/22085005	Retention					3,190,934,903.18
20007001/22080020	WHT to FIRS / GSIRS			3,072,289,955.15		1,743,288,869.63
20007001/22080030	VAT to FIRS			7,289,584,269.06		3,271,784,620.20
20007001/22080050	Loan Deduction from Salary & Other Deduction for payroll			8,475,743,612.02		
20007001/22080060	Monthly Net Total Salary Control Accounts			2,149,491,151.28		
20007001/22080070	Returned Salary			393,147,148.37		143,444,401.09
20007001/22080080	Returned Pension			108,663,832.10		630,995,715.95
20007001/22080090	National Housing Fund (NHF) - Deduction			10,372,732.12		
20007001/22080120	Refund of Deduction @ Source - CBN			192,027,492.28		
20007001/22080140	Stamp Duty to FIRS / GSIRS			1,236,425,435.59		493,722,476.70
20007001/22080160	Return of Un presented Cheque			65,003.00		12,391,654.32
20007001/22080180	Refund of Deduction @ Source - Health Care Intervention			325,029,807.72		
20007001/22080190	Vetting of Contract Fees			1,651,189,332.80		
20007001/22080200	APC Secretariat			100,000,066.00		166,380,588.52
20007001/22080240	Refund of Deduction @ Source - CBN Cash Reserve Requirement			2,112,302,415.08		
20007001/22080250	Refund of Deduction @ Source - National Housing Loan			1,433,211.31		
Total				**27,123,524,326.48**		**9,652,943,229.59**
Note 17 - BTL Payments						
20007001/22080010	WHT Due to FIRS / GSIRS			3,356,171,783.58		293,947,914.04
20007001/22080020	VAT Due to FIRS			5,785,413,818.57		372,490,782.21
20007001/22080030	Union Dues Deductions from Salary			744,426,781.90		
20007001/22080040	Loans Deduction from Salary			422,352,421.29		68,282,973.81
20007001/22080050	Monthly Net Pay Control Accounts			6,024,645,258.96		
20007001/22080070	Returned Salary			837,674,816.78		663,008,412.65
20007001/22080080	Returned Pension			172,016,868.53		589,454,885.34
20007001/22080090	National Housing Fund (NHF) - Remittance			10,372,732.12		

20007001/22080140	Stamp Duty Due to FIRS / GSIRS			769,146,707.58		168,778,907.98
20007001/22080170	Deduction @ Source Health Care Intervention			325,029,807.72		
20007001/22080190	Vetting of Contract Fees			3,144,558,122.45		
20007001/22080200	Deduction @ Source Ecological Fund Deduction			1,787,181,296.04		362,357,485.78
20007001/22080202	Deduction @ Source CBN Differenciated Cash Reserve Requirement			2,304,329,907.36		
20007001/22080206	Refund of IGR Sweep Back - Amashpay Ltd [Hospitals]					11,711,974.20
20007001/22080207	Refund of IGR Sweep Back - Drug Revolving Fund [MOH]					5,243,098.00
20007001/22080501	Refund of IGR Sweep Back - Akko LGA			1,684,183,319.93		
20007001/22080502	Refund of IGR Sweep Back - Balanga LGA			188,691,533.41		
20007001/22080503	Refund of IGR Sweep Back - Billiri LGA			192,613,037.98		
20007001/22080504	Refund of IGR Sweep Back - Dukku LGA			673,952,327.53		
20007001/22080505	Refund of IGR Sweep Back - Funakaye LGA			2,670,780,744.19		
20007001/22080506	Refund of IGR Sweep Back - Gombe LGA			2,060,732,805.02		
20007001/22080507	Refund of IGR Sweep Back - Kaltungo LGA			95,461,006.48		
20007001/22080508	Refund of IGR Sweep Back - Kwami LGA			463,133,836.39		
20007001/22080509	Refund of IGR Sweep Back - Nafada LGA			129,683,051.92		
20007001/22080510	Refund of IGR Sweep Back - Shongom LGA			318,775,206.62		
20007001/22080511	Refund of IGR Sweep Back - Yamaltu Deba LGA			689,731,939.58		
20007001/22080600	Electronic Money Transfer Levy - EMTL LGAs			1,711,929,566.09		
20007001/22080601	GROCOL - BOIR IGR			312,313,722.60		
20007001/20000008	National Housing Fund (NHF)			21,749,453.62		19,503,219.58
20007001/20000010	Overpayment			5,307,741.20		
20007001/20000011	Unclaimed Pension/Gratuity			13,090,000.00		
20007001/20000012	Access Bank Ded / CBN Loan & FGN Bailout to States			248,809,801.73		
20007001/20000100	Transfer to Local Govt. Joint Fund - LGJF					1,038,243,108.49
20007001/20000200	Transfer iro Contract Financing Facility - [Zenith CFF]			2,235,980,128.36		3,188,663,936.78
20007000/12010001	10% Withholding Tax on Rent			5,126,723.69		32,517,392.09
20007001/12010002	5% Withholding Tax on Contracts			95,306,570.20		191,405,773.27
20007001/12010003	5% Value Added Tax (VAT)			376,669,998.51		451,925,393.82
20007001/12010004	Withholding Tax on Contracts (PLC)			2,181,050.00		47,461,282.51
20007001/00000005	Stamp Duty			21,753,786.55		15,275,172.23
20007001/00000006	Local Govt Pension Board Multipurpose Coops Society			8,415,798.72		5,231,171.08
20007001/00000007	Gombe Sports Comm (Ja emje Cooperative Society)			2,599,409.06		
20007001/00000008	G20 Multipurpose Cooperative Society Ltd			292,087,732.75		317,514,701.81
20007001/00000009	Amana GMC Multipurpose Cooperatives Society			2,668,600.00		1,502,512.32
20007001/00000010	Treasury Staff Multipurpose Cooperative Society			74,227,318.17		161,184,972.98
20007001/00000011	ANFEA Multipurpose Cooperative Society savings			11,586,900.89		5,064,911.51
20007001/00000012	SON & MW Multipurposecooperative Savings Scheme			17,009,694.44		8,134,948.41
20007001/00000013	BOIR Multipurpose savings			13,359,774.96		16,108,613.33
20007001/00000014	BPB Multipurpose Cooperatives Savings sheme			1,766,200.00		

20007001/00000015	Labour/Ashdene 500Housing Units Loan			16,856,832.65		7,365,623.96
20007001/00000016	Library Board Multipurpose Cooperative Society			1,451,066.10		5,675,441.85
20007001/00000017	GSADP Multipurpose Savings Scheme			229,813.64		2,801,770.67
20007001/00000018	Gombe State Medical Lab Multipurpose			39,187,975.91		25,169,306.57
20007001/00000017	GSCS Multipurpose Savings			30,575,361.63		27,091,764.00
20007001/00000020	Ministry of Education Multipurpose Savings			83,495,080.00		121,305,766.39
20007001/00000021	GSIPPC LTD					152,016.66
20007001/00000022	Credit Direct Ltd			3,652,602,575.64		745,592,659.47
20007001/00000023	ANCOPS Welfare Scheme			6,422,866.45		2,817,594.53
20007001/00000024	State Audit Multipurpose Cooperative Society			369,000.00		1,210,161.27
20007001/00000025	NASU SUBEB			5,705,487.01		358,703.93
20007001/00000026	GOMSDOCS Multipurpose Cooperatives Society			25,542,500.00		28,179,207.80
20007001/00000027	Nigerian Society of Phisiotheraphy (NSP)			1,917,108.61		453,000.00
20007001/00000028	Sharia Court of Appael Staff Multipurpose Coops Society			5,505,211.95		3,289,866.17
20007001/00000030	Shongom Micro Finance Bank					3,052,000.00
20007001/00000032	FMBN Home Renovation Loan Scheme			554,819,122.90		540,933,460.77
20007001/00000033	Treasury Women Association Gombe (TREWAG)			10,521,831.92		7,027,031.14
20007001/00000034	Gadam Community Development Association (GACDA)			939,165.39		1,338,100.00
20007001/00000035	Unioin Deductions Tertiary Institutions			117,227,414.08		73,664,768.97
20007001/00000036	Nigerian Medical & Dental Association			7,418,123.61		4,723,616.23
20007001/00000037	MWR Multipurpose Savings			68,118,200.00		96,376,861.10
20007001/00000038	GSWC Loan			67,812.63		
20007001/00000039	Min For Local Govt Multipurpose			21,193,353.60		16,873,654.97
20007001/00000041	NUT Multipurpose Cooperative Savings Scheme			215,379,246.28		154,674,305.54
20007001/00000041	Women Multipurpose Cooperative Society (S/Audit)			314,834.23		572,450.89
20007001/00000042	Radio & Television Multipurpose Savings Scheme			9,272,676.00		9,384,810.00
20007001/00000043	SAU Multipurpose Savings Scheme			15,290,778.96		5,858,764.67
20007001/00000044	TSC Multipurpose Multipurpose Cooperatives			33,174,525.96		4,506,004.95
20007001/00000046	High Court of Justice Multipurpose			2,394,100.00		17,326,203.51
20007001/00000061	A.A.E.U.N . Agric & Allied			16,578,775.35		7,915,653.28
20007001/00000062	A.U.P.C.R.E			18,125,587.57		16,037,050.78
20007001/00000063	ICPAN Contribution			12,750.00		143,350.00
20007001/00000065	AMLS Association of Medical			2,085,500.00		973,176.64
20007001/00000066	Association of National Accountants of Nigeria (ANAN)			1,298,000.00		2,518,730.59
20007001/00000067	Association of Senior Civil Servant of Nigeria (ASCSN)			12,597,969.50		12,448,934.99
20007001/00000069	Estate Rent Deduction			23,333.38		4,220,508.99
20007001/00000070	GOFCDA			21,700.00		13,904,251.76
20007001/00000071	Hotels & Personal S. Workers			544,082.78		4,225,884.86
20007001/00000072	Islamic Health Student Association			1,725,011.97		5,976,956.17
20007001/00000073	Islamic Medical Association Gombe			45,286,122.13		45,235,711.40
20007001/00000074	Judiciary Staff Union of Nigeria (JUSUN)			11,914,924.67		13,225,857.90
20007001/00000075	M.H.W.U.N. Medical Health			61,144,358.72		41,557,065.30
20007001/00000076	Magistrate Union			1,747,500.00		3,706,739.01
20007001/00000077	Medical student Levy			160,933,445.80		2,379,542.53
20007001/00000078	N.A.N.M. National Association of Nurses & Midwives			174,399,900.67		216,298,545.69
20007001/00000079	N.A.R.D National Ass of Residence Doctors			2,864,600.00		3,547,000.00

20007001/00000080	NASU (Library) Non Academic			2,023,048.70		1,319,133.17
20007001/00000081	NASU Non Academic			26,947,692.06		48,899,055.48
20007001/00000082	Nigerian Veterinary Medical Ass			727,562.51		567,000.00
20007001/00000083	N.C.S.U Nigerian Civil Service Unioin			35,503,761.62		3,479,894.47
20007001/00000084	NUCTSAS			2,608,656.81		4,705,733.09
20007001/00000085	Permaceuticals Society of Nigeria [PSN]			9,931,431.00		4,788,182.00
20007001/00000086	Paliamentary Staff Association			5,081,030.28		2,808,737.32
20007001/00000087	Printing workers			3,406,625.66		2,200,975.73
20007001/00000088	RATTAWU			4,226,820.64		19,066,228.83
20007001/00000090	NLC 10% Deduction			30,445,881.89		189,274,962.35
20007001/00000091	NLC Loan			5,073,563.80		
20007001/00000092	Nigerian Union of Pensioners			49,685,464.36		39,246,697.66
20007001/00000094	Ass of Retired Permanent Secretaries			12,879,384.17		6,725,190.33
20007001/00000095	Radiographers Association Of Nigeria			3,272,087.32		3,942,546.51
20007001/00000096	SSG Office Cooperative Society			5,516,660.02		11,012,474.98
20007001/00000097	Civil Service Commission Staff Multipurpose Cooperative			14,331,850.05		13,598,450.00
20007001/00000098	APC SECRETARIAT			207,833,270.69		112,129,076.68
20007001/00000099	Iman Multipurpose Cooperative Society (IMCS)			99,718,548.28		67,708,461.07
20007001/00000100	Fauwahs Services Limited			199,334,965.26		247,496,784.02
20007001/00000101	Contributory Health Care LGA/LEA (GoHEALTH) Deduction			2,522,573,882.61		2,227,759,667.17
20007001/00000103	Monthly PAYE Deduction [Pay As You Earn]			975,926,114.16		
20007001/00000107	Acadamic Staff Union Of Polytecnics ASUP			450,106.15		
20007001/00000108	Nigerian Social Insurance Trust			275,969.31		
Total				**49,980,069,108.51**		**13,343,832,670.98**
Note 18 - Cash and Bank Balances						
20007001/31010101	Access Bank - FAAC Account			441,925,054.24		2,042,191,607.81
20007001/31010106	Access Bank - Salary			24,165.12		24,165.12
20007001/31010107	Access Bank - Bond Poject Acct			9,110,064.56		9,110,064.56
20007001/31010109	Access / Diamond - Operational Account			3,233,641.81		3,233,641.81
20007001/31010110	Access / Diamond Bank - Fertilizer			615.00		615.00
20007001/31010113	Eco Bank - Operational Acct 1772000707			1,316,280,220.00		599,994,625.00
20007001/31010114	Eco Bank - Operational Acct II 3142043299					599,986,546.90
20007001/31010115	Fidelity Bank (FSB) - Ecological Fund Acct 5030011953			35.61		35.25
20007001/31010119	GTB - FAAC Account			277.45		299,999,982.80
20007001/31010120	GTB - Salary			198,456,488.54		161,136,864.12
20007001/31010122	Jaiz Bank - Revenue Account 0000518408			168,688,223.15		103,447,525.73
20007001/31010124	Keystone (PHB) Bank - Operational Account 1001149996			124,647,109.86		2,107,361,758.47
20007001/31010125	Polaris Bank - Motor Vehicle Loan Account 1750011103			243,838,330.78		199,983,303.20
20007001/31010128	UBA - TSA ACTIVE LIST ACCT			2,096,425.70		2,096,425.70
20007001/31010129	UBA - Joint Capital Project Account 1003729635			46.60		46.60
20007001/31010130	UBA - TSA DORMANT LIST ACCT			198.44		198.44
20007001/31010136	Unity Bank - Tudun Hatsi Acct 0004843508			1,058,441,521.08		3,358,453,383.08

20007001/31010138	Unity Bank - FAAC Account 0001253960			32.46		32.46
20007001/31010139	Zenith Bank - Higher Education Account 1012446475			199,999,580.47		199,999,709.47
20007001/31010140	Zenith Bank - H/Education II			(34,186.51)		(34,186.51)
20007001/31010143	Zenith Bank - NNPC Account 1011066126			1,109,193,028.83		7,304,113,076.85
20007001/31010144	Polaris Bank - Operation Account 1750028697			247,656,512.10		39,398.77
20007001/31010146	Diamond Bank- Police Reform Fund Account			6,195.88		6,195.88
20007001/31010148	Jaiz Bank - Operational Account 0000362278			1,399,285,644.69		799,291,205.59
20007001/31010149	Union Bank- ADRF Account 0042174270			50,271.37		50,271.37
20007001/31010151	GTB VAT Account			792,727,722.50		134,176,511.29
20007001/31010153	Access Bank - Fertilizer Account			38.25		38.25
20007001/31010154	Access Bank - Excess Crude Oil Account			57.12		57.12
20007001/31010155	Access - Fiscal Sustainability Plan Account			7,506.64		7,506.64
20007001/31010156	Access - Foreign Loan Interest Refund Account			19,930.25		19,930.25
20007001/31010158	Polaris Bank - Fertilizer Account 1790269445			29,214,279.00		29,214,279.00
20007001/31010159	Sterling - Operation Account 0065613914			303,118,391.65		3,145,288.15
20007001/31010160	UBA - FAAC Account 1022218217			7,186,037,899.75		(3,780,241,925.39)
20007001/31010161	UBA - Salary Account 1022341339			264,534,152.39		604,610,830.65
20007001/31010163	Heritage Bank - Operation Account			1,062,520,546.38		1,062,520,546.38
20007001/31010164	Fidelity Bank - SUBEB Account 5030111688			303,703,513.53		603,704,576.78
20007001/31010165	UBA - COVID 19 Support Account 1022751527			1,078,983.48		1,078,983.48
20007001/31010166	Unity Bank - Operation Account 0046634803			191,280,700.50		1,019,728,031.76
20007001/31010167	Unity Bank - SFTAS Capital Project Account 0044115986			28,444.06		28,637.56
20007001/31010168	Access Bank - COVID 19 Support Account			77,111.86		77,111.86
20007001/31010169	FCMB - Operation Account			50,142,428.39		50,142,428.39
20007001/31010170	Union Bank - Operation Account 0139839888			223,373,294.46		9,073,982.24
20007001/31010171	UBA - Gombe State Liability Account 3003007898			3,803,091.61		3,803,091.61
20007001/31010172	Taj Bank - Operation Account 0001802718			897,495,504.85		2,038,366,176.77
20007001/31010173	Keystone - SUBEB Account 1012350976			571,991,886.62		71,991,942.00
20007001/31010174	UBA - Ecological Fund Account 1001217491			451,791,571.01		185,018,875.66
20007001/31010176	Keystone - GME Investment Account 1012698704			2,393.24		2,393.24
20007001/31010177	Access - GME Investment Account 1591314415			718,661,355.58		2,118,664,445.13
20007001/31010178	FCMB - GME Investment Account 9136391010			240,725,733.67		240,725,733.67
20007001/31010179	First Bank - GME Investment Account 2041914829			662,836,322.43		1,609,993,653.20
20007001/31010181	Stanbic IBTC - Operation Account - 0046728558			2,173,020,133.87		2,173,020,914.15
20007001/31010182	Access - GSOAG Investment Account 1534440764			169,894.65		428,825,182.97
20007001/31010183	Union Bank - Gombe State Treasury Account 0015701900			250,001,958.69		550,003,064.84
20007001/31010184	UBA - Jewel Sukuk Bond Acct 1024794788			15,501,091.91		15,501,091.91
20007001/31010185	Taj Bank - Housing Project Account 0002143609			204,003,050.03		441,303,957.56
20007001/31010186	Sterling - GSOAG Investment Account 0088065453			499,998,187.10		1,600,000,285.50
20007001/31010187	First Bank - GSOAG Investment Account 2043192539			830,485,538.09		99,993,111.40
20007001/31010188	Keystone - Account II - 1013047392			(20.76)		(14.84)
20007001/31010189	Unity Bank - Operation Acct II 0058433375			202,063,485.79		202,063,769.54
20007001/31010190	First Bank NG -CARES Account 2041308231			9,070,950.24		30,883,504.32
20007001/31010191	Zenith Bank - VAT Account 1229223225			5,117,677,364.92		7,058,860,589.90
20007001/31010192	Sterling - Alternative Bank Opr Account 0505742079			949,998,510.10		599,999,845.52
20007001/31010193	UBA - Special Infrastructure Intervention Acct 1027595041			7,548,970.51		6,188,039,430.92
20007001/31010194	Fidelity Bank - Operative Account 5030162707			500,000,000.00		
20007001/31010195	Access Bank - Operation Account 0003271302			3,110,020,850.39		

20007001/31010203	Call Deposit - Polaris Bank Plc					2,032,590,714.87
20007001/31010204	Call Deposit - Eco Bank Plc			82,000,000.00		82,000,000.00
20007001/31010205	Call Deposit - Unity Bank Plc			242,539,775.00		242,539,775.00
20007001/31010207	Call Deposit - Heritage Bank Plc			250,000,000.01		250,000,000.01
20007001/31010208	Call Deposit - First Bank Plc			6,347,326,332.97		3,668,918,750.00
20007001/31010209	Call Deposit - FCMB Plc			2,000,000,000.00		2,000,000,000.00
20007001/31010210	Call Deposit - Union Bank Plc			150,000,000.00		150,000,000.00
20007001/31010211	Call Deposit - Sterling Bank Plc			337,879,624.55		207,774,373.40
20007001/31010212	Call Deposit - Jaiz Bank Plc			200,000,000.00		200,000,000.00
20007001/31010213	Call Deposit - UBA Nig. Plc			900,000,000.00		900,000,000.00
20007001/31010214	Call Deposit - United Capital Asset Management Ltd			47,600,000,000.00		43,800,000,000.00
20007001/31010215	Call Deposit - Zenith Bank Plc					6,000,000,000.00
20007001/31010216	Call Deposit - Cedrus Asset Management Ltd			3,000,000,000.00		3,000,000,000.00
20007001/31030112	Funds Transfer - Muslim Pilgrims Welfare Board			5,000,000,000.00		
61005001/31020101	Millennium Development Goals (MDG's Office) - Polaris Bank			150,000.00		150,000.00
61005001/31020105	Millenium Development Goals(MDG) Access Bank			29,797.84		29,797.84
23004001/31020101	Gombe Media Corporation - UBA					50.00
23004001/31020101	GMC- FCMB Revenue Account			490,862.58		10,651,263.24
23004001/31020103	GMC- Unity Bank Revenue Account			1,922.90		1,922.90
15001001/31020102	Livestock Prod and Ressi Suport Proj - (L-PRESS) Zenith Bank			975,523.17		17,471,703.65
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			1,248,863.29		341,209,920.57
20003001/31020102	Budget Office - Stanbic IBTC Capital Poject Account			9,637,425.92		51,533,547.36
20007003/31020100	ST Gombe - Unity Bank Transit Account - 254985082-120			29,557,596.67		29,557,596.67
20007003/31020100	ST Gombe Access Bank Operation Acct A/C NO 0694956498			324,216,839.43		2,376,040,608.61
20007003/31020107	ST Gombe GTB Account NO 0899650183			(574,076,428.87)		2,053,610,741.67
20008001/31020109	UBA Revenue			155,967,729.39		675,396.48
20008001/31020113	Access Bank - Revenue Account			510,000.00		409,076,153.73
22001001/31020102	Stanbic IBTC- - NG CARES Result Ares 3			637,654.18		274,510,678.95
22018000/31020101	Gombe State Property Dev. Company - Access Bank			5,578,371.82		5,578,371.82
34001001/31020102	Rural Access and Agricultural Marketinf Proj (RAAMP) Keyston			302,486,278.03		13,594,080.52
52001001/31020102	Surwash - Zennith Bank IPF Account			2,171,972.19		32,645,528.10
52001001/31020103	ACReSAL PolarisBank - Draw Down Account NO 4060015830			694,447.96		87,899,018.01
52001001/31020104	ACReSAL Taj Bank - Counter Part Account NO 0002441862			298,504,139.85		11,629,405.46
52001001/31020105	Surwash - P for R Account (GOSEPA)			47,510.66		12,272,019.43
52102001/31020103	Fidelity Bank - Surwash P for R Account			174,021.99		11,449,435.85
52103001/31020100	FCMB - Rural Water Sup & San Agency RUWASSA (NG-SURWASH)			76,609,288.98		13,175,452.78

13001001/31020104	Ministry of Youth - Stanbic IBTC YESSO Account			123,655.80		59,409,523.90
13001001/31020105	Sterling Bank AC NO 0089062916 NG CARE (SSTU) Result Area 1			237,588.15		4,799,047.91
13001001/31020106	Sterling Bank AC NO 0068393534 NG CARE (TGT) Result Area 1			17,689.98		25,985,089.66
13001001/31020107	Zennth Bank AC NO 1015693816 NG CARE (LIPW) Result Area 1			112,557.39		54,284,593.55
13002001/31020101	GO-TEC - Operational Account			(54,855.78)		
13055001/31010101	Cash Book - Comm & Social Dev.			47,314.64		15,687,146.87
17001001/31020103	UBA Gombe State IDEAS Draw Down Account			215,866.30		3,287.73
17001001/31020104	AGILE - Union Bank Draw Down Account			1,258,914,422.18		25,555,475.84
17003001/31020101	State Universal Basic Education - Unity Bank			(121.50)		
17003001/31020104	SUBEB - Sterling Bank Matching Grant Acct			211,623,109.13		211,623,109.13
17003001/31020105	SUBEB - Zenith Bank Special Education Acct			35,567.49		126,350.87
17003001/31020107	SUBEB - Eco Bank Teachers Proffessional Dev Acct.			3,797,852.02		11,842,895.55
17003001/31020108	SUBEB - First Bank UNICEF Assited Funds Acct.			391,053.94		391,053.94
17003001/31020109	SUBEB - Keystone Bank 2% CPM & Quality Assurance Acct.			468,444,765.98		65,857,073.14
17003001/31020111	SUBEB - Keystone Bank Matching Grant Acct			9,950,950,715.40		2,751,092,283.73
17003001/31020112	SUBEB/BESDA - Zennith Bank Advanced Account			22,566.57		772,844.82
17003001/31020113	SUBEB/BESDA Zennith Bank Result Account			84,939,025.88		279,412,973.33
17003001/31020114	SUBEB Edu. Imbalance/SBMC Union Bank 0015792539			15,500.87		
63019001/31020101	College of Education Billiri - Unity Bank Operational Acct.			31,601,628.83		18,622,719.48
63019001/31020102	College of Education Billiri - Unity Bank Revenue Acct.			(3,109,256.57)		2,820,994.80
63020001/31020101	Gombe State University - Cash & Bank			(183,093,145.19)		(43,488,023.80)
63018001/31020101	State Polythecnic Bajoga - FCMB Bank Subvention Acct			2,776.18		2,776.18
63018001/31020102	State Polythecnic Bajoga - FCMB Bank Rev Acct			3,243,326.80		708,418.27
63018001/31020103	State Polythecnic Bajoga - Union Bank Subvention Acct			1,349,621.07		313,414.94
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			18,488,755.33		18,100,755.43
21001001/31020105	MOH/UBN- ANRIN Draw Down SPHCDA Account			15,446,707.93		178,729,806.89
21001001/31020106	MOH/UBN- ANRIN Draw Down SPIU Account			32,727,466.93		61,197,789.89
21001001/31020107	Sterling Bank AC NO 0077050859 CoPREP Project			129.00		129.00
21003001/31020103	Union Bank - Immunization Plus and Malaria Project (IMPACT)			1,703,393.37		38,462,523.50
21016001/31020101	SHT - First Bank - Revenue Account			33,139,658.24		10,950,758.38
21016001/31020102	SHT - First Bank - Operational Account			1,408,880.97		17,351,059.98
26006001/31000102	College for Legal & Islamic Studies Nafad - Micro Fin Bank			657,300.00		234,800.00
26006001/31020102	College for Legal & Islamic Studies Nafada - First Bank Rev			5,659,265.42		5,762,465.42
26006001/31020102	College For Legal & Islamic Studies Nafada Union Bank Gombe			355,269.67		31,517,215.45

26006001/31020104 Capex Acc	College for Legal & Islamic Studies Nafad-Taj Bank			153,023,931.10		153,023,931.10
52002001/31020101	Taj Bank- Gombe Goes Green (3G)					4,821.14
51001001/30100101 Proj Acct	Gombe State Joint Project Dev Agency - UBA Capital			1,126,945,698.98		363,987,666.83
51001002/30100103 Acct	Gombe State Joint Project Dev Agency - GTB Donor			118,624,837.98		118,624,837.98
51001002/30100004	GSJPD GT Bank Capital Project Account			2,055,339,820.05		2,506,715.79
21104001/31020101 Mgt Agency	FCMB Account - GM State Med Consumables & Drugs			8,136.55		
20053001/31020101 Account	GROCOL - Cash Book - UBA Mrk Branch - Infrastructure			1,054,613,621.76		116,808,587.41
20053001/31020103	Grocol Revenue Account			47,282,050.35		47,282,050.35
20053001/31020101	GROCOL - Cash Book - Zenith Bank			1,348,895,666.12		
Total				**118,940,079,007.14**		**116,145,828,182.74**

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NOTE TO

STATEMENT OF ASSETS AND LIABILITIES

GOMBE STATE GOVERNMENT				
NOTES TO ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER 2025				
Description	Note	2025		2024
		Actual		Actual
		₦		₦
Note 19 - Treasuries and Banks				
Central Accounts Cash Books		34,347,632,321.98		43,184,834,352.85
Fixed Deposits		61,109,745,732.53		62,533,823,613.28
MDAs Cash Book Balances		23,482,700,952.63		10,427,170,216.61
Total		**118,940,079,007.14**		**116,145,828,182.74**
Note 20 - Investments				
20007001/31090101 Access Bank Plc				3,421,530.00
20007001/31090102 Aviation Development Company				10,250.00
20007001/31090108 Benue Cement Plc				7,459,130.00
20007001/31090109 Berger Paints Nigeria Plc		940,800.00		2,163,644.00
20007001/31090110 D. N. Mayer Plc		130,199.30		54,606.96
20007001/31090111 Dunlop Nigeria Plc				52,061.20
20007001/31090113 First Bank Plc				6,601,417.90
20007001/31090115 Flour Mills Nigeria Plc				11,369,294.00
20007001/31090117 FCMB (Former Fin Bank Nigeria) Plc				5,937,241.50
20007001/31090118 IPWA Nigeria Plc				7,995.00
20007001/31090119 Uniliver Nigeria Plc		2,578,464.00		540,761.20
20007001/31090122 Nigeria Aviation Hand. Co. Plc				1,375,907.04
20007001/31090123 Niger Insurance Co.				11,237.80
20007001/31090127 Royal Exchange Assurance				2,063,997.28
20007001/31090129 MRS Oil Nig. (Former Texaco) Plc				2,003,010.00
20007001/31090131 UAC Nigeria Plc		910,000.00		1,561,346.00
20007001/31090138 U. B. A. Plc		416,500.00		3,228,510.00
20007001/31090139 Oando Plc		92,460,000.00		67,706,208.00
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 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 Yankari Saving & Loans Ltd		5,381,250.00		5,381,250.00

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 Communicty Bank Ltd		20,500.00		20,500.00
20007001/31090100	Maiwa Mechanized Farm		38,048.00		38,048.00
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	Bauchi Publishing & Printing Company		6,049,632.00		6,049,632.00
20007001/31090100	Niko Plastic		30,596,010.00		30,596,010.00
20007001/31090100	Gypsum Company of Nigeria		15,000,000.00		15,000,000.00
20007001/31090100	Ascom Travel Agency Ltd		20,000,000.00		20,000,000.00
20007001/31090100	Sterling Bank Plc				984,581.70
20007001/31090100	Lafarage WAPCO Plc		110,549,719.50		659,141.70
20007001/31090172	Afriland Properties Plc				9,025.50
20007001/31090174	UBA Capital Plc		5,546,644.40		3,935,118.00
20007001/31090175	Africa Prudential		253,616.55		76,998.00
20007001/31090176	Unity Capital Assurance Plc				420,000.00
20007001/31090177	New Nigeria Development Company Ltd		8,650,000.00		8,650,000.00
20007001/31090179	Aradel Holding PLC		13,132,000.00		
20007001/31090179	Dangote Sugar Refinery		222,000,000.00		
20007001/31090180	Dangote Cement Plc		60,900,000.00		
20007001/31090181	PZ Industries Plc		443,600.00		
20007001/31090182	Initiative Plc		2,527,000.00		
20007001/31090183	U.P.D.C Plc		3,430,000.00		
20007001/31090184	Japaul Gold & Ventures		11,203,592.40		
Total			**656,666,544.15**		**250,897,420.78**
Note 23 - 46010101 - Consolidated Revenue Fund					
Opening Balance			109,957,788,751.82		38,456,319,427.57
Add/(Less) Net Recurrent Surplus/(Deficit)			8,530,498,684.31		71,501,469,324.25
Closing Balance			**118,488,287,436.13**		**109,957,788,751.82**
Note 24 - 46010102 - Capital Development Fund					
Opening Balance			6,188,039,430.92		5,472,893,903.57
Add/(Less) Net Capital Surplus/(Deficit)			5,736,247,859.91		715,145,527.35
Closing Balance			**451,791,571.01**		**6,188,039,430.92**
Note 25 - Internal Loans - Principal					
20007001/41030122	Health Care Loan - UBA - Principal		1,202,909,512.51		1,427,634,114.17

20007001/41030100	3rd Bond GROCOL - Principal		472,953,140.41		2,204,549,751.37
20007001/41030124	SME Loan - Principal		1,281,123,128.72		1,281,123,128.72
20007001/41030128	UBA CFF - Principal		8,105,817,397.79		11,518,007,067.39
20007001/41030129	UBA Jewel Sukuk Bond		14,093,716,178.54		17,303,141,236.43
20007001/41030130	Family Homes Loans		3,573,110,499.49		4,177,513,680.10
20007001/41030131	CBN DCRR Loan		11,329,477,663.92		12,526,756,547.72
20007001/41030134	GOS Private Bond - Principal		16,113,895,499.55		17,828,650,534.69
20007001/41030135	FGN Reconciled Debts(BSF-ECA-Bridg Fin-BOut-48b-44b)		2,697,263,709.87		3,813,372,831.27
20007001/41030121	Federal Mortgage Bank		466,903,175.66		707,712,500.00
Total			**59,337,169,906.46**		**72,788,461,391.86**
Note 26 - Internal Loans - Interest					
20007001/41030100	3rd Bond GROCOL - Interest		1,320,562,375.52		1,567,961,615.36
20007001/41030122	Health Care Loan - UBA - Interest		152,759,172.36		225,840,610.58
20007001/41030128	UBA CFF - Interest				2,371,620,911.85
20007001/41030129	UBA Jewel Sukuk Bond		2,253,170,770.81		4,806,286,621.86
20007001/41030130	Family Homes Loans		918,783,279.44		1,304,339,819.63
20007001/41030131	CBN DCRR Loan		4,342,369,959.94		5,407,710,348.87
20007001/41030134	GOS Private Bond - Interest		14,275,943,770.49		19,202,380,528.99
20007001/41030135	Federal Mortgage Bank		210,020,093.79		
Total			**23,473,609,422.35**		**34,886,140,457.14**
Note 27 - External Loans					
'External Loan Schedule (NAIRA)					
Comm Based Agric & Rur Dev Pr			4,411,240,729.03		2,480,807.53
Inclusive Basic Service Delivery			96,665,579.52		500,125.17
Inclusive Basic Service Delivery					419,254.45
Nigeria for Women Programe			4,305,771,300.00		15,996,012.40
Agric Climate Res. in Semin Lsc			45,206,231,678.34		
NEWMAP Proj I			8,362,665,579.54		
Nig Sustain Urb and Rural Wat			2,117,411,816.20		
Rural Acc & Agric Mk RAAMP			17,973,289,682.01		
Community & Social Dev.			5,431,909,591.54		3,687,336.86
Gm St. Nat Prog for Food Sec			5,319,142,022.73		2,282,171.45
Health System Fund			3,698,791,071.13		2,684,178.26
HIV/AIDS - IDA World Ban			1,855,795,760.74		1,517,700.42
FADAM II			5,243,623,964.82		3,790,249.43
HSDP II			4,230,009,495.40		2,865,787.84
Malaria Control			6,462,842,070.96		4,389,593.78
National FADAMA III			4,264,898,558.82		2,895,136.09

Malaria Cont Booster Add Fin		2,297,297,832.51		1,433,355.59
2nd HIV/AIDS (IDA World Bank		5,976,842,403.43		4,051,180.07
Total		**127,254,429,136.72**		**48,992,889.34**
Exchange rate is N1435.26 to 1$				
External Loan Schedule (DOLAR)				
Comm Based Agric & Rur Dev Prj		3,073,478.48		3,808,835,355.09
Inclusive Basic Service Delivery		67,350.57		767,852,563.35
The Inclusive Basic Service Delivery				643,690,076.29
Nigeria for Women Programe		2,999,993.94		24,558,971,844.43
Agric Climate Res. in Semin Lsc		31,496,893.71		
NEWMAP Proj I		5,826,585.83		
Nig Sustain Urb and Rural Wat		1,475,281.01		
Rural Acc & Agric Mk RAAMP		12,522,671.63		
Community & Social Dev.		3,784,617.14		5,661,244,913.20
Gm St. Nat Prog for Food Sec.		3,706,047.70		3,503,865,254.58
Health System Fund		2,577,087.82		4,121,074,666.11
HIV/AIDS - IDA World Bank		1,293,003.19		2,330,156,988.86
FADAM II		3,653,431.41		5,819,248,719.10
HSDP II		2,947,207.82		4,399,903,606.81
Malaria Control		4,502,906.84		6,739,434,543.45
National FADAMA III		2,971,516.35		4,444,962,606.57
Malaria Cont Booster Add Fin		1,600,614.41		2,200,660,621.52
2nd HIV/AIDS (IDA World Bank)		4,164,292.47		6,219,860,940.70
Total		**88,662,980.32**		**7,521,976,200.06**
Exchange rate is N1435.26 to 1$				
Note 28 - Outstanding Pension & Gratuities				
20007001/41030119 Outstanding Pension & Gratuities 2019				1,435,635,339.45
20007001/41030120 Outstanding Pension & Gratuities 2020				2,309,363,349.45
20007001/41030121 Outstanding Pension & Gratuities 2021				2,048,003,277.63
20007001/41032022 Outstanding Pension & Gratuities 2022				2,329,882,377.57
20007001/41030123 Outstanding Pension & Gratuities 2023				2,342,728,200.10
20007001/41030100 Oustanding Pension and Gratuity 2024		2,216,006,023.73		2,279,253,174.21
20007001/41030025 Outstanding Pensoin & Gratuities 2025		2,700,871,800.79		
Total		**4,916,877,824.52**		**12,744,865,718.41**
Note 29 - Outstanding Contractual Obligations				
Schedule Of Contractor Obligations				
01 - Econ. Empow.Through Agric.		52,392,405.63		66,792,405.63

04 - Improv to Human Health		460,156,373.60		664,199,500.00
05 - Enhanc. skills & Know.		187,600,784.14		216,782,698.39
06 - Housing and Urban Dev.		329,911,596.02		17,321,440.28
10 - Water Res. and Rural Dev		606,607,093.39		493,569,769.09
11 - Information Comm. & Tech.		1,964,490.00		1,964,490.00
12 - Grow. the Private sector		49,074,888.50		49,074,888.50
13 - Reform of Govt. & Gove.		1,178,472,470.36		1,345,338,920.46
14 - Power				113,442,595.80
17 - Roads		3,824,864,712.84		5,477,417,117.90
18 - Airways		39,960,752.04		39,960,752.04
Grand		**6,731,005,566.52**		**8,485,864,578.09**
Total		**6,731,005,566.52**		**8,485,864,578.09**
Note 30 - Liability Over Assets				
20008001/33010100 Liability Over Assets		221,056,425,312.42		203,874,197,424.81
Liability Over Assets				
Opening Balance		203,874,197,424.81		294,027,916,803.19
Add/(Less): Net Movements:				
Internal Loans		24,863,822,520.19		103,630,295,735.63
Foreign Loans		52,034,666,436.63		25,860,201,541.05
Investments		405,769,123.37		588,061,425.23
Contratual Obligation		1,754,859,011.57		15,250,939,783.24
Pension and Gratuity		7,827,987,893.89		2,279,253,174.21
Closing Balance		**221,056,425,312.42**		**203,874,197,424.81**

ANNUAL REPORT 2025

NOTE TO

STATEMENT OF CONSOLIDATED

REVENUE FUND

GOMBE STATE GOVERNMENT							
NOTES TO CONSOLIDATED REVENUE FUND							
FOR THE YEAR ENDED 31ST DECEMBER 2025							
	Notes	Actual Year	Actual Year	Original	Revised	Variance	% Variance
Description		2024	2025	Budget 2025	Budget 2025	2025	2025
		₦	₦	₦	₦	₦	
Note 32 - Statutory Allocation from FAAC							
Statutory Allocation from Federation Accounts		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%-
Total		**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%-**
This represent Statutory Allocation from Federation Accounts							
Note 33 - Share of VAT from FAAC							
Share of VAT		**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%-**
Total		**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%-**
This represent Share of VAT from FAAC							
Note 34 - Other Statutory Transfers							
Excess Crude				50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-
Ecological Fund		200,593,910.61	1,056,393,443.65	500,000,000.00	1,500,000,000.00	443,606,556.35-	29.57%-
Budget Augmentation		645,820,769.92	645,820,769.92			645,820,769.92+	
Stablization Fund		3,000,000,000.00		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	100.00%-
Exchange Rate Gain		32,532,988,331.90	4,166,669,667.07	10,000,000,000.00	10,000,000,000.00	5,833,330,332.93-	58.33%-
Non Oil Excess Revenue		2,260,372,694.88		1,500,000,000.00	1,500,000,000.00	1,500,000,000.00-	100.00%-
Share of Solid Minerals		115,223,298.18	238,270,255.77	200,000,000.00	260,000,000.00	21,729,744.23-	8.36%-
Forex Equalization Fund			60,612,178.91			60,612,178.91+	
Electronic Money Transfer Levy		1,998,633,519.44		3,000,000,000.00	3,000,000,000.00	3,000,000,000.00-	100.00%-
Project Gazelle			10,000,000,000.00			10,000,000,000.00+	
NLNG Dividend Refund			25,270,025,839.79			25,270,025,839.79+	
Refund of WHT & SD			128,093,711.45			128,093,711.45+	
Other Recurrent Receipts		1,367,878,273.67	5,000,000,000.00			5,000,000,000.00+	
Palliative on Subsidy Removal		2,000,000,000.00					
Infrastructure Fund		92,000,000,000.00	34,216,216,216.23	25,000,000,000.00	44,000,000,000.00	9,783,783,783.77-	22.24%-
Signature Bonus Refund		67,638,377,932.37					
Goods and Valuable Consideration		3,828,290,147.46					
Flood Intervention Fund		3,000,000,000.00					
Other FAAC Distributions				13,000,000,000.00	43,000,000,000.00	43,000,000,000.00-	100.00%-
Total		**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%-**
Note 35: 12010000 - Direct Taxes							
Gombe State House of Assembly				3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-
Board of Internal Revenue		7,417,797,101.25	11,308,048,978.87	13,515,000,000.00	14,150,000,000.00	2,841,951,021.13-	20.08%-
Ministry of Works and Transport				1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
Total		**7,417,797,101.25**	**11,308,048,978.87**	**13,534,000,000.00**	**14,169,000,000.00**	**2,860,951,021.13-**	**20.19%-**

Note 36: 12020000 - Licenses							
Ministry of Information			30,000.00	1,000,000.00	1,000,000.00	970,000.00-	97.00%-
Ministry of Agriculture		5,664,000.00	57,140,666.67	10,150,000.00	35,150,000.00	21,990,666.67+	62.56%+
Board of Internal Revenue		164,395,857.20	279,498,750.00	148,000,000.00	231,000,000.00	48,498,750.00+	21.00%+
Ministry of Works and Transport				15,000,000.00	15,000,000.00	15,000,000.00-	100.00%-
Gombe State Water Board		146,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
Ministry of Women Affairs			250,000.00	650,000.00	650,000.00	400,000.00-	61.54%-
Ministry of Education		4,288,940.00	3,903,250.00	5,000,000.00	5,000,000.00	1,096,750.00-	21.94%-
Gombe State Contributory Health Care		3,481,240.74					
Traditional Medicine Board			15,000.00	2,000,000.00	2,000,000.00	1,985,000.00-	99.25%-
Gombe State Urban Planning and Development Board		7,257,520.00		500,000.00	500,000.00	500,000.00-	100.00%-
Ministry of Youth Development		140,000.00	435,000.00	500,000.00	500,000.00	65,000.00-	13.00%-
Ministry Of Water Enviroment And Forest Resources		3,508,700.00	8,996,584.14	17,000,000.00	17,000,000.00	8,003,415.86-	47.08%-
Gombe Goes Green (3G)		518,000.00	12,000.00			12,000.00+	
Enviromental Protection Agency (GOSEPA)			1,526,150.00	2,000,000.00	2,000,000.00	473,850.00-	23.69%-
Ministry Of Higher Education		300,000.00	360,300.00	4,000,000.00	4,000,000.00	3,639,700.00-	90.99%-
Total		**189,700,257.94**	**352,167,700.81**	**729,800,000.00**	**837,800,000.00**	**485,632,299.19-**	**57.97%-**
Note 37: 12040000 - Fees							
Budget Monitoring and Price Intelligence Unit (Due Process)		1,167,047,633.36	1,179,660,819.85	235,000,000.00	1,035,000,000.00	144,660,819.85+	13.98%+
Office of the Secretary to the State Govt			1,477,120.48		2,000,000.00	522,879.52-	26.14%-
Muslim Pilgrims Welfare Board		360,000.00		3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-
Christian Pilgrims Welfare Board		15,000.00		3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-
Agency for Community and Social Development		793,430.39					
Ministry Of Information And Culture				9,100,000.00	9,100,000.00	9,100,000.00-	100.00%-
Office of the Auditor General (State)		940,000.00	940,000.00	2,500,000.00	3,000,000.00	2,060,000.00-	68.67%-
Office of the Auditor General (LG)			40,000.00	2,000,000.00	2,000,000.00	1,960,000.00-	98.00%-
Civil Service Commission			1,451,850.00	500,000.00	2,500,000.00	1,048,150.00-	41.93%-
Ministry Of Agriculture & And Animal Husbandry		3,248,000.00	4,947,000.00	1,700,000.00	5,710,000.00	763,000.00-	13.36%-
Ministry of Special Duties and Inter Govt Affrs		1,295,000.00					
Office of the Accountant General				3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-
Gombe State Internal Revenue Services		8,321,075.00	63,732,625.00	40,000,000.00	69,000,000.00	5,267,375.00-	7.63%-
Ministry Of Commerce Industry And Tourism		3,606,800.00	78,137,931.85	22,000,000.00	57,000,000.00	21,137,931.85+	37.08%+
Gombe State Property Development Company		294,652.00					
Gombe State Contributory Healthcare Mgt Agency (Gohealt			26,858,243.07	23,000,000.00	23,000,000.00	3,858,243.07+	16.77%+
Ministry of Science Technology and Innovation			150,000.00	400,000.00	700,000.00	550,000.00-	78.57%-
Ministry of Works and Transport		158,220,800.00	22,064,400.00	687,500,000.00	687,500,000.00	665,435,600.00-	96.79%-
Ministry Of Water Enviroment And Forest Resources		20,000.00	10,000.00	1,900,000.00	1,900,000.00	1,890,000.00-	99.47%-
Gombe State Water Board		651,000.00	3,330,350.00	15,000,000.00	15,000,000.00	11,669,650.00-	77.80%-
Gombe State Urban Planning & Development Board		17,419,000.00	107,871,500.00	110,000,000.00	110,000,000.00	2,128,500.00-	1.94%-

Ministry Of Rual Community Development And Corporativ		1,232,650.00					
Directorate Of Lands		248,500.00					
Gombe Geographic Information System (GOGIS)		139,243,921.74	339,000,558.53	141,850,000.00	141,850,000.00	197,150,558.53+	138.99%+
Office of the Surveyor General		6,482,500.00	11,455,200.00	8,000,000.00	8,000,000.00	3,455,200.00+	43.19%+
Ministry of Justice		8,034,100.00					
High Court Of Justice		8,834,800.00	34,630,243.42	25,000,000.00	25,000,000.00	9,630,243.42+	38.52%+
Sharia Court of Appeal		631,950.00	2,069,050.00	3,800,000.00	5,800,000.00	3,730,950.00-	64.33%-
College of Legal & Islamic Studies Nafada		15,365,000.00	23,441,600.00	33,700,000.00	17,800,000.00	5,641,600.00+	31.69%+
Area Court Division		157,050.00		2,000,000.00			
Ministry Of Youth And Sport Development		245,000.00	1,230,000.00	1,700,000.00	1,700,000.00	470,000.00-	27.65%-
Ministry of Women Affairs & Social Dev		5,000.00		500,000.00	500,000.00	500,000.00-	100.00%-
Ministry of Education		9,154,182.00	21,598,424.34	25,000,000.00	25,000,000.00	3,401,575.66-	13.61%-
State Universal Basic Education			110,000.00	1,000,000.00	1,000,000.00	890,000.00-	89.00%-
State Polytechnic Bajoga		146,470.00	29,332,317.48	25,500,000.00	25,500,000.00	3,832,317.48+	15.03%+
College of Education Billiri		6,079,350.00	5,231,870.79	19,525,000.00	19,525,000.00	14,293,129.21-	73.20%-
Teachers Service Commission				100,000.00	100,000.00	100,000.00-	100.00%-
Gombe State University		1,371,544,702.59	19,273,852.66	901,600,000.00	901,600,000.00	882,326,147.34-	97.86%-
Ministry of Higher Education			4,068,000.00	13,500,000.00	13,500,000.00	9,432,000.00-	69.87%-
Ministry of Health		62,170,767.62	5,416,000.00	80,200,000.00	80,200,000.00	74,784,000.00-	93.25%-
School of Nursing		47,977,700.00	92,167,562.59	55,000,000.00	55,000,000.00	37,167,562.59+	67.58%+
Traditional Medicine		11,800.00	7,500.00	1,500,000.00	1,500,000.00	1,492,500.00-	99.50%-
College of Health Technology		159,670,640.55	18,252,559.19	16,000,000.00	16,000,000.00	2,252,559.19+	14.08%+
Ministry of Environment & forest Resources		8,908,900.00	45,500.00			45,500.00+	
Gombe State Enviromental Protection Agency (GOSEPA)		177,000.00		3,500,000.00	3,500,000.00	3,500,000.00-	100.00%-
Ministry of Local Government and Chieftaincy Affairs			1,712,120,066.15	2,005,000,000.00	2,005,000,000.00	292,879,933.85-	14.61%-
Total		**3,208,542,575.25**	**3,811,226,645.40**	**4,647,075,000.00**	**5,503,985,000.00**	**1,692,758,354.60-**	**30.76%-**
Note 38: 12050000 - Fines							
Ministry of Special Duties		531,000.00					
Gombe State Internal Revenue Services		11,006,667.50	77,226,499.51	15,000,000.00	90,000,000.00	12,773,500.49-	14.19%-
Ministry of Water Resources				300,000.00	300,000.00	300,000.00-	100.00%-
State Urban Planning & Dev. Board		10,528,000.00	17,800,200.00	5,000,000.00	5,000,000.00	12,800,200.00+	256.00%+
Directorate Of Lands		59,765.00					
Gombe Geographic Information System (GOGIS)			30,000.00	1,000,000.00	1,000,000.00	970,000.00-	97.00%-
High Court of Justice		19,347,864.24	51,060,466.25	10,500,000.00	10,500,000.00	40,560,466.25+	386.29%+
Sharia Court of Appeal		148,100.00		50,000.00	50,000.00	50,000.00-	100.00%-
Ministry of Higher Education				4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-
Ministry of Education			31,250.00	7,000,000.00	7,000,000.00	6,968,750.00-	99.55%-
College of Nursing		22,509,790.25	165,000.00	500,000.00	500,000.00	335,000.00-	67.00%-
College Health Technology		424,000.00					
Total		**64,555,186.99**	**146,336,415.76**	**563,850,000.00**	**638,850,000.00**	**492,513,584.24-**	**77.09%-**

Note 39: 12060000 - Sales							
Gombe State House of Assembly				2,000,000.00	2,000,000.00	2,000,000.00-	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 And Strategy				200,000.00	200,000.00	200,000.00-	100.00%-
Establishment and Service Matters Bureau			300,000.00	3,500,000.00	3,500,000.00	3,200,000.00-	91.43%-
Civil Service Commission		1,927,996.00	3,822,450.00	7,000,000.00	7,500,000.00	3,677,550.00-	49.03%-
Ministry of Work and Transport		9,556,500.00	5,459,375.56	33,000,000.00	33,000,000.00	27,540,624.44-	83.46%-
Gombe State Independent Electoral Comm.		10,100,000.00					
Local Government Service Commission		4,441,000.00	961,000.00	6,000,000.00	6,500,000.00	5,539,000.00-	85.22%-
Ministry of Agriculture		784,029,500.00	7,005,043,000.00	832,000,000.00	2,837,000,000.00	4,168,043,000.00+	146.92%+
Ministry of Finance			58,779,375.73	110,000,000.00	110,000,000.00	51,220,624.27-	46.56%-
Office of the Accountant General				20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-
Board of Internal Revenue		72,417,650.00	70,553,700.00	61,000,000.00	629,000,000.00	558,446,300.00-	88.78%-
Gombe State Property Development Company		1,401,899.00					
Gombe State Water Board		20,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-
Office of the Surveyor General		588,700.00	30,000.00	1,000,000.00	1,000,000.00	970,000.00-	97.00%-
Ministry Of Cooperatives & Poverty Alleviation		346,000.00					
Gombe Geographic Information System (GOGIS)		988,370.10	2,221,217.31	1,500,000.00	1,500,000.00	721,217.31+	48.08%+
Judicial Service Commission		1,505,300.00	772,850.00	4,000,000.00	4,000,000.00	3,227,150.00-	80.68%-
High Court of Justice		36,000.00	2,200.00	1,000,000.00	1,000,000.00	997,800.00-	99.78%-
Sharia Court of Appeal		49,000.00	60,900.00			60,900.00+	
College of Legal & ISlamic Studies Nafada		1,294,000.00	12,000.00	4,700,000.00	500,000.00	488,000.00-	97.60%-
Ministry of Youth Development		440,000.00		200,000.00	200,000.00	200,000.00-	100.00%-
Ministry of Education		2,374,054.00	8,946,550.00	3,500,000.00	3,500,000.00	5,446,550.00+	155.62%+
State Polytechnic Bajoga		110,000.00	1,226,999.96	2,500,000.00	3,500,000.00	2,273,000.04-	64.94%-
College of Education Billiri		44,500.00		3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-
Teachers Service Commission		3,316,900.00	5,784,730.47	1,200,000.00	1,200,000.00	4,584,730.47+	382.06%+
Gombe State University		13,039,584.00		10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-
Scholarship Board			17,923,112.50	10,000,000.00	10,000,000.00	7,923,112.50+	79.23%+
Ministry of Higher Education		1,500,000.00	4,581,000.00			4,581,000.00+	
Ministry of Health		4,660,000.00	560,000.00	6,000,000.00	6,000,000.00	5,440,000.00-	90.67%-
School of Nursing			2,048,000.00	1,000,000.00		2,048,000.00+	
Gombe State Traditional Medicine Board			4,200.00			4,200.00+	
College of Health Technology				5,300,000.00	5,300,000.00	5,300,000.00-	100.00%-
Gombe State Contr Healthcare Agency (Gohealth)		8,081,228.49	3,132,658.91	11,000,000.00	11,000,000.00	7,867,341.09-	71.52%-
Ministry of Enviroment and Forest Resource		380,000.00					
Total		**922,844,139.23**	**7,193,056,487.11**	**2,151,900,000.00**	**4,721,700,000.00**	**2,471,356,487.11+**	**52.34%+**

Note 40: 12070000 - Earnings							
Ministry For Local Government		3,762,903,266.09	8,667,659,845.80	10,000,000.00	10,000,000.00	8,657,659,845.80+	86,576.60%+
Ministry of Information			100,000.00	700,000.00	700,000.00	600,000.00-	85.71%-
Gombe Media Corporation		98,574,249.17	91,681,643.05	130,000,000.00	130,000,000.00	38,318,356.95-	29.48%-
Ministry of Agriculture		1,364,000.00	2,650,000.00	5,000,000.00	5,000,000.00	2,350,000.00-	47.00%-
Office of the Accountant General			1,098,164,288.84	100,000,000.00	105,000,000.00	993,164,288.84+	945.87%+
Gombe State Internal Rev Service		18,451,081.66	4,947,244,703.78	42,000,000.00	2,845,000,000.00	2,102,244,703.78+	73.89%+
Ministry of Trade Industry & Tourism		185,480,614.49	275,159,769.50	7,000,000.00	155,100,000.00	120,059,769.50+	77.41%+
Ministry of Science Technology and Innovation		250,000.00	1,521,000.00	8,000,000.00	5,000,000.00	3,479,000.00-	69.58%-
Ministry Of Energy And Mineral Resources			1,112,000.00	115,000,000.00	115,000,000.00	113,888,000.00-	99.03%-
Ministry of Works		1,376,682,839.00	1,554,493,120.11	2,006,000,000.00	2,006,000,000.00	451,506,879.89-	22.51%-
Gombe Geographical Information System (GOGIS)		13,598,421.00	32,034,603.88	1,000,000.00	1,000,000.00	31,034,603.88+	3,103.46%+
Ministry Of Water Enviroment And Forest Resources		2,884,400.00	204,238,116.67	2,120,000.00	2,120,000.00	202,118,116.67+	9,533.87%+
Gombe State Water Board		5,933,800.00	21,000.00	45,500,000.00	45,500,000.00	45,479,000.00-	99.95%-
Gombe State Urban Planning Dev. Board		17,671,940.00	12,264,613.46	2,500,000.00	2,500,000.00	9,764,613.46+	390.58%+
High Court of Justice		86,400.00			3,500,000.00	3,500,000.00-	100.00%-
Sharia Court od Appeal		173,100.00					
College of Legal and Islamic Studies Nafada			5,511,000.00		20,100,000.00	14,589,000.00-	72.58%-
Ministry of Youth and Sport Development				150,000.00	150,000.00	150,000.00-	100.00%-
Ministry of Women Affairs		15,847,000.00	18,989,000.00	4,800,000.00	4,800,000.00	14,189,000.00+	295.60%+
Teachers Service Commission		46,200.00	5,400.00	1,000,000.00	1,000,000.00	994,600.00-	99.46%-
State Polytechnic Bajoga		18,969,705.85	930,000.00	3,000,000.00	2,000,000.00	1,070,000.00-	53.50%-
College of Education Billiri		3,692,097.92	12,409,997.13	5,500,000.00	5,500,000.00	6,909,997.13+	125.64%+
Gombe State University		115,743,588.60	409,960,120.69	255,000,000.00	255,000,000.00	154,960,120.69+	60.77%+
Sports Commission		650,000.00	2,280,000.00	7,000,000.00	7,000,000.00	4,720,000.00-	67.43%-
Ministry of Health		259,644,611.57	264,117,736.74	380,000,000.00	380,000,000.00	115,882,263.26-	30.50%-
College of Nursing & Midwifery Gombe					1,000,000.00	1,000,000.00-	100.00%-
College of Health Technology Kaltungo		538,600.00	744,000.00	10,000,000.00	10,000,000.00	9,256,000.00-	92.56%-
Traditional Medicine Board		11,800.00	7,500.00	1,500,000.00	1,500,000.00	1,492,500.00-	99.50%-
Gombe State Contr HealthCare Agency (GoHealth)		63,320,955.37	271,002.04	20,000,000.00	20,000,000.00	19,728,997.96-	98.64%-
Ministry of Environment and Forest Resources		10,250,820.00	3,000,000.00			3,000,000.00+	
Gombe State Enviromental Protection Agency (GOSEPA)			327,000.00	1,500,000.00	1,500,000.00	1,173,000.00-	78.20%-
Total		**6,169,070,345.71**	**17,605,777,961.69**	**3,056,770,000.00**	**6,033,470,000.00**	**11,572,307,961.69+**	**191.80%+**
Note 41: 12080000 - Rent on Gov't Property							
Ministry of Trade Industry & Tourism		818,800.00	2,135,000.00	5,000,000.00	3,000,000.00	865,000.00-	28.83%-
Gombe State University		977,929.42	24,608.02	750,000.00	750,000.00	725,391.98-	96.72%-
College of Education Billiri		1,473,662.92	302,500.08	2,000,000.00	2,000,000.00	1,697,499.92-	84.87%-
Total		**4,470,392.34**	**2,462,108.10**	**32,750,000.00**	**25,750,000.00**	**23,287,891.90-**	**90.44%-**

Note 42: 12090000 - Rent on Gov't Lands							
Gombe State Property Development Company		2,250,000.00					
Directorate Of Lands		19,586,504.45					
Gombe Geographic information System (GOGIS)		222,900,294.22	201,847,263.19	548,000,000.00	548,100,000.00	346,252,736.81-	63.17%-
Total		**244,736,798.67**	**201,847,263.19**	**548,000,000.00**	**548,100,000.00**	**346,252,736.81-**	**63.17%-**
Notes 43: 12100000 - Repayments							
Ministry of Agriculture				3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-
Office of the Accountant General		40,200,540.49	43,855,135.08	27,000,000.00	60,000,000.00	16,144,864.92-	26.91%-
Gombe Geographic Information System(GOGIS)			105,000.00	100,000.00		105,000.00+	
Total		**40,200,540.49**	**43,960,135.08**	**30,100,000.00**	**63,000,000.00**	**19,039,864.92-**	**30.22%-**
Note 44: 12110000 - Investment Income							
Gombe State Cont Health Care Age Gohealth)		119,151,724.27	1,530,005.32	50,000,000.00	50,000,000.00	48,469,994.68-	96.94%-
Total		**119,151,724.27**	**1,530,005.32**	**50,000,000.00**	**50,000,000.00**	**48,469,994.68-**	**96.94%-**
Note 45: 12120000 - Interest							
Office of the Accountant General		1,573,133,380.76	2,764,343,125.48	30,000,000.00	30,000,000.00	2,734,343,125.48+	9,114.48%+
Gombe Stat Contr HealCare Agency (GoHealth)		2,035,443.26		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-
Total		**1,575,168,824.02**	**2,764,343,125.48**	**32,000,000.00**	**32,000,000.00**	**2,732,343,125.48+**	**8,538.57%+**
Note 46: 121300 - Re-Imbursement							
Office of the Accountant General		5,051,458.30	37,950,338.31	250,000,000.00	102,000,000.00	64,049,661.69-	62.79%-
Gombe St. Internal Revenue Service		727,071,835.30					
Total		**746,702,359.17**	**37,950,338.31**	**271,000,000.00**	**123,000,000.00**	**85,049,661.69-**	**69.15%-**
Note 47: 12140000 - Miscellaneous							
Ministry of Agriculture		25.00					
Office of the Accountant General		19,912,780.87	493,291,181.94			493,291,181.94+	
High Court		201,580.65		3,500,000.00			
College of Legal and Islamic Studies Nafada		7,648,500.00	4,201,570.00	8,000,000.00	8,000,000.00	3,798,430.00-	47.48%-
School of Health Technology		78,820,164.71	803,349.02			803,349.02+	
Gombe State University		14,478,876.64		20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-
Total		**106,583,051.23**	**498,296,100.96**	**11,500,000.00**	**8,000,000.00**	**490,296,100.96+**	**6,128.70%+**
Note 48: BTL Receipts							
Deposit			5,758,862.60			5,758,862.60+	
Retention		3,190,934,903.18					
WHT to FIRS / GSIRS		1,743,288,869.63	3,072,289,955.15			3,072,289,955.15+	
VAT to FIRS		3,271,784,620.20	7,289,584,269.06			7,289,584,269.06+	

Loan Deduction from Salary & Other Deduction for Payroll			8,475,743,612.02			8,475,743,612.02+	
Monthly Net Total Salary Control Accounts			2,149,491,151.28			2,149,491,151.28+	
Returned Salary		143,444,401.09	393,147,148.37			393,147,148.37+	
Returned Pension		630,995,715.95	108,663,832.10			108,663,832.10+	
National Housing Fund (NHF) - Deduction			10,372,732.12			10,372,732.12+	
Refund of Deduction @ Source - CBN			192,027,492.28			192,027,492.28+	
Stamp Duty to FIRS / GSIRS		493,722,476.70	1,236,425,435.59			1,236,425,435.59+	
Return of Un presented Cheque		12,391,654.32	65,003.00			65,003.00+	
Refund of Deduction @ Source - Health Care Intervention			325,029,807.72			325,029,807.72+	
Vetting of Contract Fees			1,651,189,332.80			1,651,189,332.80+	
APC Secretariat		166,380,588.52	100,000,066.00			100,000,066.00+	
Refund of Deduction @ Source - CBN Cash Reserve Requirement			2,112,302,415.08			2,112,302,415.08+	
Refund of Deduction @ Source - National Housing Loan [Family			1,433,211.31			1,433,211.31+	
Total		**9,652,943,229.59**	**27,123,524,326.48**			**27,123,524,326.48+**	
Note 49: 210100 - Personnel Costs							
Office of the Executive Governor		153,639,607.86	201,678,978.81	226,000,000.00	226,000,000.00	24,321,021.19+	10.76%+
Deputy Governor's Office		43,283,915.08	50,763,767.58	58,600,000.00	61,600,000.00	10,836,232.42+	17.59%+
State Emergency Management Agency (SEMA)				1,100,000.00	1,100,000.00	1,100,000.00+	100.00%+
Office of the Secretary to the State Gov't		1,011,434,467.75	872,985,303.43	658,100,000.00	876,067,000.00	3,081,696.57+	0.35%+
Min. of Special Duties and Intergov. Affairs		109,527,207.64	126,066,434.41	15,100,000.00	128,900,000.00	2,833,565.59+	2.20%+
Gombe State Agency For the Control of Aids		9,084,198.25	12,590,388.93	15,800,000.00	17,800,000.00	5,209,611.07+	29.27%+
Estabs and Service Matters Bureau		463,645,850.60	532,909,958.77	515,300,000.00	547,000,000.00	14,090,041.23+	2.58%+
Gombe Bureau of Public Service Reform		47,701,861.00	172,372,019.92	234,700,000.00	427,700,000.00	255,327,980.08+	59.70%+
Gombe State Pension Bureau		52,949.17		10,500,000.00	10,500,000.00	10,500,000.00+	100.00%+
Local Government Pension Board		13,865,285.29	16,133,486.46	28,700,000.00	28,700,000.00	12,566,513.54+	43.79%+
Muslim Pilgrim Welfare Board		9,316,450.44	12,943,931.66	16,500,000.00	16,500,000.00	3,556,068.34+	21.55%+
Christian Pilgrim Welfare Board		3,593,632.32	3,146,115.70	4,900,000.00	4,900,000.00	1,753,884.30+	35.79%+
Ministry of Internal Security and Ethical Orientation		12,327,830.18	14,066,951.24	17,450,000.00	19,450,000.00	5,383,048.76+	27.68%+
Gombe State House of Assembly		358,258,030.89	446,733,796.70	477,800,000.00	479,800,000.00	33,066,203.30+	6.89%+
Gombe State House of Assembly Service Comm.		154,356,718.60	172,674,406.73	309,600,000.00	264,200,000.00	91,525,593.27+	34.64%+
Ministry Of Information And Culture		131,032,337.10	138,500,562.09	155,600,000.00	158,600,000.00	20,099,437.91+	12.67%+
Gombe State Media Corporation		186,360,433.10	218,596,350.00	214,900,000.00	233,000,000.00	14,403,650.00+	6.18%+
Gombe Printing and Publishing Company		5,344,646.95	7,110,469.60	6,880,000.00	7,870,000.00	759,530.40+	9.65%+
Office of the Head of Civil Service		489,052,544.00	592,282,790.91	550,600,000.00	657,150,000.00	64,867,209.09+	9.87%+
Service Welfare Department				2,800,000.00	2,300,000.00	2,300,000.00+	100.00%+
Office of the State Auditor General		208,304,827.03	250,843,166.02	256,200,000.00	252,990,000.00	2,146,833.98+	0.85%+
Civil Service Commission		79,751,239.23	84,558,510.51	80,000,000.00	86,500,000.00	1,941,489.49+	2.24%+
Gombe State Independent Electoral Commision		48,007,310.41	49,573,099.54	82,100,000.00	57,200,000.00	7,626,900.46+	13.33%+
Office of the Auditor General - Local Government		75,474,492.12	80,181,361.21	101,000,000.00	107,500,000.00	27,318,638.79+	25.41%+

Local Government Service Commission		26,070,495.01	48,472,054.67	59,200,000.00	90,800,000.00	42,327,945.33+	46.62%+
Ministry of Agriculture		525,206,604.10	793,601,158.93	549,500,000.00	795,900,000.00	2,298,841.07+	0.29%+
Gombe State Agric Devt Programme (GSADP)		151,783,948.60	184,108,226.13	186,500,000.00	185,638,000.00	1,529,773.87+	0.82%+
Ministry of Finance and Economic Development		89,252,083.22	108,036,443.44	98,750,000.00	123,870,000.00	15,833,556.56+	12.78%+
Debt Management Department				4,900,000.00	4,900,000.00	4,900,000.00+	100.00%+
Ministry Of Budget And Economic Planning		48,903,526.95	61,591,841.79	49,900,000.00	66,000,000.00	4,408,158.21+	6.68%+
Office of the Accountant General		332,699,035.17	373,109,773.32	373,000,000.00	412,100,000.00	38,990,226.68+	9.46%+
Gombe State Internal Revenue Services		129,489,734.94	155,450,390.18	116,900,000.00	157,900,000.00	2,449,609.82+	1.55%+
Ministry of Commerce Trade & Industry		82,665,936.02	119,681,239.53	82,300,000.00	129,900,000.00	10,218,760.47+	7.87%+
Gombe State Property Development Company		56,837,603.70					
Gombe State Investment Promotion Agency					4,600,000.00	4,600,000.00+	100.00%+
Gombe State Small Business Ent Dev Agency		15,650,205.41	19,064,137.16	29,700,000.00	25,500,000.00	6,435,862.84+	25.24%+
Ministry of Science Technology and Innovation		67,798,349.65	84,401,675.58	62,000,000.00	86,400,000.00	1,998,324.42+	2.31%+
Gombe State Information Tech Dev Agency					1,500,000.00	1,500,000.00+	100.00%+
Ministry of Energy and Mineral Resources		32,424,007.65	41,340,881.38	35,550,000.00	44,647,000.00	3,306,118.62+	7.41%+
Ministry Of Works & Infrastructure		420,679,144.40	535,313,407.01	486,500,000.00	537,800,000.00	2,486,592.99+	0.46%+
Directorate Of Rural Roads		130,780,107.87		25,000,000.00	175,000,000.00	175,000,000.00+	100.00%+
State Road Maintenance Agency		13,875,144.85	16,924,165.50	12,500,000.00	19,000,000.00	2,075,834.50+	10.93%+
Bureau of Statistics		39,588,490.92	41,699,980.79	66,600,000.00	51,600,000.00	9,900,019.21+	19.19%+
Ministry Of Water Enviroment And Forest Re		600,443,262.76	665,118,966.96	422,700,000.00	667,000,000.00	1,881,033.04+	0.28%+
Gombe State Water Board		402,795,315.42	503,811,801.70	401,960,000.00	511,856,000.00	8,044,198.30+	1.57%+
Water And Sanitation Agency				2,300,000.00	2,300,000.00	2,300,000.00+	100.00%+
Small Towns Water Supply And Sanitation Age				12,500,000.00	12,500,000.00	12,500,000.00+	100.00%+
Gombe State Housing Corporation		8,660,664.01	12,042,101.24	9,600,000.00	14,800,000.00	2,757,898.76+	18.63%+
Gombe State Urban Planning & Development Board		64,826,964.91	77,471,621.83	131,085,000.00	90,085,000.00	12,613,378.17+	14.00%+
Directorate Of Lands		41,792,759.86	48,500,737.01	51,000,000.00	54,000,000.00	5,499,262.99+	10.18%+
Office of the Surveyor General of the State		51,567,457.66	52,962,427.22	41,000,000.00	53,900,000.00	937,572.78+	1.74%+
Judicial Service Commission		150,619,424.89	174,398,035.88	155,150,000.00	182,538,000.00	8,139,964.12+	4.46%+
Ministry of Justice		236,141,467.05	278,959,547.83	257,400,000.00	308,270,000.00	29,310,452.17+	9.51%+
College of Legal & Islamic Studies Nafada		148,575,907.55	257,354,278.43	410,800,000.00	308,800,000.00	51,445,721.57+	16.66%+
Judiciary - High Court of Justice		1,751,298,148.13	1,836,725,204.23	1,766,500,000.00	1,881,600,000.00	44,874,795.77+	2.38%+
Sharia Court of Appeal		225,652,350.48	235,828,237.91	224,970,000.00	273,670,000.00	37,841,762.09+	13.83%+
Ministry Of Youth And Sport Development		57,987,514.98	67,496,530.90	49,900,000.00	71,990,000.00	4,493,469.10+	6.24%+
Ministry of Women Affairs & Social Dev.		145,535,474.16	169,103,705.14	141,000,000.00	181,890,000.00	12,786,294.86+	7.03%+
Gombe State Commission for People with Disabilities					2,020,000.00	2,020,000.00+	100.00%+
Agency For Social Investments Programmes				2,750,000.00	2,750,000.00	2,750,000.00+	100.00%+
Ministry of Education		5,153,797,095.21	6,566,269,742.50	4,525,000,000.00	6,698,310,000.00	132,040,257.50+	1.97%+

State Universal Basic Education Board		143,230,555.31	197,076,854.60	133,250,000.00	205,550,000.00	8,473,145.40+	4.12%+
Gombe State Senior Secondary Sch Education Board					2,900,000.00	2,900,000.00+	100.00%+
Gombe State Library Board		37,845,507.82	44,510,844.55	45,400,000.00	50,500,000.00	5,989,155.45+	11.86%+
Adult and Non Forma Education		98,421,508.67	113,267,287.78	105,600,000.00	125,100,000.00	11,832,712.22+	9.46%+
Teachers Service Commission		41,530,304.78	55,308,079.88	43,440,000.00	56,260,000.00	951,920.12+	1.69%+
State Polytechnic Bajoga		351,688,357.54	448,794,332.80	738,000,000.00	477,500,000.00	28,705,667.20+	6.01%+
College of Education Billiri		342,107,404.28	331,325,936.08	558,000,000.00	485,000,000.00	153,674,063.92+	31.69%+
Gombe State University		4,779,113,437.46	4,137,366,786.87	5,281,000,000.00	4,200,257,000.00	62,890,213.13+	1.50%+
Gombe State University of Science and Technology Kumo		21,700,684.86					
Scholarship Board		19,358,064.08	23,559,407.18	23,300,000.00	23,810,000.00	250,592.82+	1.05%+
Ministry of Higher Education		12,647,776.64	5,842,244.14	8,680,000.00	10,480,000.00	4,637,755.86+	44.25%+
Ministry of Health		625,359,757.62	567,882,368.35	584,500,000.00	574,300,000.00	6,417,631.65+	1.12%+
Primary Health Care Development Agency		32,403,181.54	45,935,431.46	43,200,000.00	54,641,000.00	8,705,568.54+	15.93%+
College Of Nursing & Midwifery Gombe		124,016,951.49	118,816,557.00	178,000,000.00	119,000,000.00	183,443.00+	0.15%+
Gombe Traditional Medicine Board		675,345.60	888,220.84	2,750,000.00	2,750,000.00	1,861,779.16+	67.70%+
College of Health Technology Kaltungo		293,469,729.63	330,631,898.68	445,000,000.00	339,000,000.00	8,368,101.32+	2.47%+
Gombe State Hospital Management Board		6,766,841,170.87	7,955,398,392.53	7,708,000,000.00	7,959,484,000.00	4,085,607.47+	0.05%+
Gombe State Contributory Health Care Scheme (GOHealth)				767,000,000.00	955,700,000.00	955,700,000.00+	100.00%+
Gombe State Environmental Protection Agency (GOSEPA)				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+
Sports Commission		48,117,001.20	52,183,330.47	52,000,000.00	53,347,000.00	1,163,669.53+	2.18%+
Gombe United		143,971,614.21	153,477,105.02	150,000,000.00	153,500,000.00	22,894.98+	0.01%+
Fiscal Responsibility Agency		3,117,808.03		15,400,000.00	10,400,000.00	10,400,000.00+	100.00%+
Ministry of Local Government & Chieftancy Affairs		138,319,822.72	199,150,970.06	111,500,000.00	210,000,000.00	10,849,029.94+	5.17%+
Gombe Security Traffic & enviromental Corp (G-TEC)			190,694,564.57	390,000,000.00	301,900,000.00	111,205,435.43+	36.84%+
Total		**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%+**
Note 50 - Social Benefits							
Gratuity		1,816,579,843.62	8,222,568,266.27	2,500,000,000.00	8,300,000,000.00	77,431,733.73+	0.93%+
Pension		5,524,912,948.61	6,032,692,582.60	5,500,000,000.00	6,100,000,000.00	67,307,417.40+	1.10%+
Death Benefits		961,379,262.19	2,448,640,958.43		2,500,000,000.00	51,359,041.57+	2.05%+
Gratuity		5,679,274.78					
State Health Insurance		635,855,816.27	851,259,520.94		900,000,000.00	48,740,479.06+	5.42%+
Total		**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%+**
Note 51 - 220200 - Overhead Cost							
Office of the Executive Governor		8,577,297,874.19	9,832,159,621.32	10,194,000,000.00	10,409,000,000.00	576,840,378.68+	5.54%+
Deputy Governor's Office		433,830,671.96	579,642,547.70	466,400,000.00	636,400,000.00	56,757,452.30+	8.92%+

Sustainable Development Goals (SDGs) Office		6,550,500.00	9,408,266.00	15,000,000.00	39,300,000.00	29,891,734.00+	76.06%+
State Emergency Management Agency (SEMA)		7,131,246.42	25,838,117.46	43,600,000.00	45,700,000.00	19,861,882.54+	43.46%+
Budget Monitoring & Price Intelligence Unit (Due Process)		48,632,147.96	96,865,000.00	33,300,000.00	97,530,000.00	665,000.00+	0.68%+
Directorate of Research Documentation and ICT				80,000,000.00	45,000,000.00	45,000,000.00+	100.00%+
Office of the Secretary to the State Gov't		3,245,363,989.53	3,109,525,617.50	3,594,000,000.00	3,118,920,000.00	9,394,382.50+	0.30%+
Ministry of Special Duties and Intergov. Affairs		10,808,615.42	14,099,731.67	49,450,000.00	42,450,000.00	28,350,268.33+	66.79%+
Fire Service		12,241,396.67	10,845,239.90	25,700,000.00	26,700,000.00	15,854,760.10+	59.38%+
Gombe State Agency For the Control of Aids		2,986,202.27	4,994,333.82	36,200,000.00	32,200,000.00	27,205,666.18+	84.49%+
Estabs and Service Matters Bureau		57,174,000.00	77,943,000.00	63,000,000.00	100,300,000.00	22,357,000.00+	22.29%+
Gombe Bureau of Public Service Reform		40,677,048.75	56,326,312.56	65,250,000.00	74,650,000.00	18,323,687.44+	24.55%+
Gombe State Pension Bureau		6,808,700.00	4,799,000.00	18,000,000.00	18,000,000.00	13,201,000.00+	73.34%+
Local Government Pension Board		8,160,924.38	6,002,431.24	26,500,000.00	26,500,000.00	20,497,568.76+	77.35%+
Gombe State Joint Project Development Agenc		2,397,655.71	2,546,400.00	27,200,000.00	27,200,000.00	24,653,600.00+	90.64%+
Muslim Pilgrim Welfare Board		949,590,735.92	1,069,771,437.54	913,000,000.00	1,165,900,000.00	96,128,562.46+	8.25%+
Christian Pilgrim Welfare Board		8,608,888.00	37,910,367.85	449,000,000.00	441,000,000.00	403,089,632.15+	91.40%+
Directorate of Protocol		3,595,042.43	4,074,959.98	25,000,000.00	25,000,000.00	20,925,040.02+	83.70%+
Ministry of Internal Security and Ehical Orientation		19,989,204.87	20,805,913.39	59,100,000.00	55,100,000.00	34,294,086.61+	62.24%+
Gombe State House of Assembly		1,321,880,789.68	1,444,212,610.61	5,089,000,000.00	1,652,713,000.00	208,500,389.39+	12.62%+
Gombe State House of Assembly Service Comm.		14,264,762.13	13,017,570.25	246,000,000.00	166,000,000.00	152,982,429.75+	92.16%+
Ministry Of Information And Culture		25,396,000.00	42,696,773.26	90,300,000.00	113,800,000.00	71,103,226.74+	62.48%+
Gombe State Media Corporation		107,450,968.27	75,351,475.78	134,900,000.00	108,400,000.00	33,048,524.22+	30.49%+
Gombe Printing and Publishing Company		598,842.20	598,500.00	8,500,000.00	7,510,000.00	6,911,500.00+	92.03%+
Office of the Head of Civil Service		57,565,375.00	85,259,250.00	109,500,000.00	108,450,000.00	23,190,750.00+	21.38%+
Service Welfare Department				25,800,000.00	11,300,000.00	11,300,000.00+	100.00%+
Office of the State Auditor General		470,810,450.00	505,132,137.24	424,200,000.00	512,210,000.00	7,077,862.76+	1.38%+
Civil Service Commission		27,895,300.00	44,513,276.36	45,000,000.00	48,000,000.00	3,486,723.64+	7.26%+
Gombe State Independent Electoral Commision		112,195,526.27	12,071,315.92	55,000,000.00	53,900,000.00	41,828,684.08+	77.60%+
Office of the Auditor General - Local Government		38,728,052.38	23,498,299.67	52,800,000.00	53,800,000.00	30,301,700.33+	56.32%+
Local Government Service Commission				13,300,000.00	11,300,000.00	11,300,000.00+	100.00%+
Ministry Of Agriculture And Animal Husbandr		52,198,500.00	111,840,590.57	150,300,000.00	120,400,000.00	8,559,409.43+	7.11%+
Gombe State Agric Development Programme (GSADP)		9,598,000.00	10,001,900.00	21,500,000.00	10,900,000.00	898,100.00+	8.24%+
Ministry of Finance and Economic Development		1,266,126,174.75	1,487,694,860.74	1,729,500,000.00	1,919,842,000.00	432,147,139.26+	22.51%+
Debt Management Department		348,265,500.00	137,150,000.00	513,900,000.00	540,900,000.00	403,750,000.00+	74.64%+
Ministry Of Budget And Economic Planning		385,960,608.74	356,616,730.85	483,000,000.00	526,900,000.00	170,283,269.15+	32.32%+
Office of the Accountant General		1,855,816,622.52	2,185,482,683.49	2,473,000,000.00	2,839,100,000.00	653,617,316.51+	23.02%+
Gombe State Internal Revenue Services		1,339,760,114.66	2,385,009,822.96	934,200,000.00	2,467,970,000.00	82,960,177.04+	3.36%+
Development Partner Coordination Office							
Ministry Of Commerce Industry And Tourism		47,024,910.00	23,538,406.83	144,000,000.00	66,200,000.00	42,661,593.17+	64.44%+

Gombe State Property Development Company		39,858,546.00					
Gombe State Investment Promotion Agency					33,500,000.00	33,500,000.00+	100.00%+
Gombe State Small Business Ent Dev Agency		1,760,500.00	1,799,672.86	32,000,000.00	30,100,000.00	28,300,327.14+	94.02%+
Ministry of Science Technology and Innovation		25,492,261.25	21,768,090.40	87,300,000.00	61,900,000.00	40,131,909.60+	64.83%+
Gombe State Information Tech Dev Agency					16,850,000.00	16,850,000.00+	100.00%+
Ministry of Energy and Mineral Resources		21,481,100.00	23,518,000.00	98,000,000.00	87,503,000.00	63,985,000.00+	73.12%+
Ministry Of Works & Infrastructure		33,119,359.08	25,448,081.70	105,500,000.00	94,200,000.00	68,751,918.30+	72.99%+
Directorate Of Rural Roads				23,500,000.00	23,500,000.00	23,500,000.00+	100.00%+
State Road Maintenance Agency		2,398,391.43	2,399,543.50	10,700,000.00	11,200,000.00	8,800,456.50+	78.58%+
Bureau of Statistics		18,937,473.70	28,052,400.00	87,000,000.00	81,000,000.00	52,947,600.00+	65.37%+
Ministry Of Water Enviroment And Forest Re		36,947,500.00	142,678,376.19	173,700,000.00	149,250,000.00	6,571,623.81+	4.40%+
Gombe State Water Board		24,015,295.54	23,975,510.87	92,050,000.00	68,154,000.00	44,178,489.13+	64.82%+
Water And Sanitation Agency		1,198,329.16	1,198,711.29	10,500,000.00	10,500,000.00	9,301,288.71+	88.58%+
Sustain. Urban Rural Wat.Supp San & Hygiene				98,500,000.00	235,670,000.00	235,670,000.00+	100.00%+
Small Towns Water Supply And Sanitation Age				26,500,000.00	26,500,000.00	26,500,000.00+	100.00%+
Gombe State Housing Corporation		3,601,000.01	8,396,891.77	163,500,000.00	73,500,000.00	65,103,108.23+	88.58%+
Gombe State Urban Planning & Development Board		12,680,992.94	18,793,367.09	87,150,000.00	65,150,000.00	46,356,632.91+	71.15%+
Directorate Of Lands				28,000,000.00	28,000,000.00	28,000,000.00+	100.00%+
Office of the Surveyor General of the State		5,994,000.00	4,376,833.73	29,800,000.00	29,300,000.00	24,923,166.27+	85.06%+
Gombe State Geographic Information System (GOGIS)		64,948,303.66	66,568,620.51	134,200,000.00	122,200,000.00	55,631,379.49+	45.52%+
Judicial Service Commission		23,989,272.50	24,960,141.00	50,500,000.00	50,810,000.00	25,849,859.00+	50.88%+
Ministry of Justice		326,822,900.00	112,091,200.00	368,750,000.00	278,550,000.00	166,458,800.00+	59.76%+
College of Legal & Islamic Studies Nafada		86,244,031.99	92,662,071.53	232,100,000.00	280,100,000.00	187,437,928.47+	66.92%+
Judiciary - High Court of Justice		164,622,384.76	193,186,614.65	350,000,000.00	320,000,000.00	126,813,385.35+	39.63%+
Sharia Court of Appeal		83,859,000.00	111,058,214.08	166,550,000.00	181,250,000.00	70,191,785.92+	38.73%+
Ministry Of Youth And Sport Development		53,504,250.03	31,022,173.15	82,500,000.00	60,340,000.00	29,317,826.85+	48.59%+
National Youth Services Corps		8,974,500.00		43,000,000.00	43,000,000.00	43,000,000.00+	100.00%+
Gombe State Agency For Community And Social				5,300,000.00	5,300,000.00	5,300,000.00+	100.00%+
Ministry of Women Affairs & Social Dev.		24,384,000.00	25,114,157.75	144,500,000.00	112,740,000.00	87,625,842.25+	77.72%+
Gombe State Commission for People with Disabilities			4,166,397.93		14,200,000.00	10,033,602.07+	70.66%+
Gombe State Agency for Social Investment Programme		6,000.00		24,400,000.00	24,400,000.00	24,400,000.00+	100.00%+
Ministry of Education		1,341,178,093.43	1,637,413,170.47	2,664,000,000.00	2,239,740,000.00	602,326,829.53+	26.89%+
State Universal Basic Education Board		20,797,264.12	15,662,000.00	224,050,000.00	72,750,000.00	57,088,000.00+	78.47%+
Gombe State Senior Secondary Sch Education Board			2,890,000.00		14,000,000.00	11,110,000.00+	79.36%+
Gombe State Library Board		2,997,000.00	2,998,208.90	11,000,000.00	11,000,000.00	8,001,791.10+	72.74%+
Adult and Non Forma Education		39,765,977.47	2,994,651.29	213,500,000.00	184,500,000.00	181,505,348.71+	98.38%+
Teachers Service Commission		5,597,000.00	6,143,619.12	33,700,000.00	27,330,000.00	21,186,380.88+	77.52%+
State Polytechnic Bajoga		40,647,547.10	90,780,124.58	208,700,000.00	173,200,000.00	82,419,875.42+	47.59%+

College of Education Billiri		42,855,430.54	67,670,391.80	363,800,000.00	247,300,000.00	179,629,608.20+	72.64%+
Gombe State University		866,340,391.20	1,406,409,401.31	1,050,000,000.00	1,624,273,000.00	217,863,598.69+	13.41%+
Scholarship Board		2,394,000.00	78,565,771.00	24,500,000.00	79,700,000.00	1,134,229.00+	1.42%+
Ministry of Higher Education		33,478,840.00	69,703,750.00	88,750,000.00	77,750,000.00	8,046,250.00+	10.35%+
Ministry of Health		34,148,739.72	242,500,878.04	242,400,000.00	313,600,000.00	71,099,121.96+	22.67%+
Gombe State Medical Consumable and Drugs Mgt Agency		25,252,652.55	11,166,681.00	102,500,000.00	65,000,000.00	53,833,319.00+	82.82%+
Primary Health Care Development Agency		88,434,021.51	196,972,558.61	582,200,000.00	425,159,000.00	228,186,441.39+	53.67%+
College Of Nursing & Midwifery Gombe		19,957,083.66	20,647,467.62	57,200,000.00	40,700,000.00	20,052,532.38+	49.27%+
Gombe Traditional Medicine Board		2,399,878.77	2,400,473.99	18,050,000.00	12,150,000.00	9,749,526.01+	80.24%+
College Of Health Technology Kaltungo		198,692,817.82	268,266,894.16	347,200,000.00	376,200,000.00	107,933,105.84+	28.69%+
Gombe State Hospital Managemet Board		48,075,347.05	50,010,685.67	126,000,000.00	63,016,000.00	13,005,314.33+	20.64%+
Gombe State Contributory Health Care (GOHealth)		16,211,954.82	17,788,170.40	131,000,000.00	72,500,000.00	54,711,829.60+	75.46%+
Gombe Goes Green (3G) Coordination Office		2,405,000.00	12,391,445.95	15,000,000.00	22,200,000.00	9,808,554.05+	44.18%+
Gombe State Environmental Protection Agency (GOSEPA)		83,515,029.93	48,894,875.20	83,000,000.00	75,000,000.00	26,105,124.80+	34.81%+
Sports Commission		45,884,512.39	78,930,596.85	102,500,000.00	94,653,000.00	15,722,403.15+	16.61%+
Gombe United		4,791,110.08	4,794,500.00	34,000,000.00	30,500,000.00	25,705,500.00+	84.28%+
Fiscal Responsibility Agency		3,285,552.48	9,541,216.72	39,000,000.00	38,000,000.00	28,458,783.28+	74.89%+
Ministry of Local Govt & Chieftancy Affairs		13,099,000.00	6,000,000.00	61,500,000.00	37,500,000.00	31,500,000.00+	84.00%+
Gombe Security Traffic & Enviromental Corp (G-TEC)			93,938,407.52	48,500,000.00	124,100,000.00	30,161,592.48+	24.30%+
Total		**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%+**
Note 52 - Consolidated Revenue Fund							
Charges (Excluding Public Debt and Social Benefits)							
Contribution to Local Government Pension Board		165,988,076.76	181,077,901.92	250,000,000.00	250,000,000.00	68,922,098.08+	27.57%+
10% of IGR to Local Government		1,122,879,388.02	792,474,529.24	2,100,000,000.00	2,100,000,000.00	1,307,525,470.76+	62.26%+
Domestic Loans Interest/Discount		12,610,337,613.82	12,744,751,582.96	10,500,000,000.00	12,744,752,000.00	417.04+	0.00%+
Total		**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%+**
Note 53 - BTL Payments							
WHT Due to FIRS / GSIRS		293,947,914.04	3,356,171,783.58			3,356,171,783.58-	
VAT Due to FIRS		372,490,782.21	5,785,413,818.57			5,785,413,818.57-	
Union Dues Deductions from Salary			744,426,781.90			744,426,781.90-	
Loans Deduction from Salary		68,282,973.81	422,352,421.29			422,352,421.29-	
Monthly Net Pay Control Accounts			6,024,645,258.96			6,024,645,258.96-	
Returned Salary		663,008,412.65	837,674,816.78			837,674,816.78-	
Returned Pension		589,454,885.34	172,016,868.53			172,016,868.53-	
National Housing Fund (NHF) - Remittance			10,372,732.12			10,372,732.12-	
Stamp Duty Due to FIRS / GSIRS		168,778,907.98	769,146,707.58			769,146,707.58-	
Deduction @ Source Health Care Intervention			325,029,807.72			325,029,807.72-	

Vetting of Contract Fees			3,144,558,122.45			3,144,558,122.45-	
Deduction @ Source Ecological Fund Deduction		362,357,485.78	1,787,181,296.04			1,787,181,296.04-	
Deduction @ Source CBN Differenciated Cash Reserve Requireme			2,304,329,907.36			2,304,329,907.36-	
Refund of IGR Sweep Back - Amashpay Ltd [Hospitals]		11,711,974.20					
Refund of IGR Sweep Back - Drug Revolving Fund [MOH]		5,243,098.00					
Refund of IGR Sweep Back - Akko LGA			1,684,183,319.93			1,684,183,319.93-	
Refund of IGR Sweep Back - Balanga LGA			188,691,533.41			188,691,533.41-	
Refund of IGR Sweep Back - Billiri LGA			192,613,037.98			192,613,037.98-	
Refund of IGR Sweep Back - Dukku LGA			673,952,327.53			673,952,327.53-	
Refund of IGR Sweep Back - Funakaye LGA			2,670,780,744.19			2,670,780,744.19-	
Refund of IGR Sweep Back - Gombe LGA			2,060,732,805.02			2,060,732,805.02-	
Refund of IGR Sweep Back - Kaltungo LGA			95,461,006.48			95,461,006.48-	
Refund of IGR Sweep Back - Kwami LGA			463,133,836.39			463,133,836.39-	
Refund of IGR Sweep Back - Nafada LGA			129,683,051.92			129,683,051.92-	
Refund of IGR Sweep Back - Shongom LGA			318,775,206.62			318,775,206.62-	
Refund of IGR Sweep Back - Yamaltu Deba LGA			689,731,939.58			689,731,939.58-	
Electronic Money Transfer Levy - EMTL LGAs			1,711,929,566.09			1,711,929,566.09-	
GROCOL - BOIR IGR			312,313,722.60			312,313,722.60-	
National Housing Fund (NHF)		19,503,219.58	21,749,453.62			21,749,453.62-	
Overpayment			5,307,741.20			5,307,741.20-	
Unclaimed Pension/Gratuity			13,090,000.00			13,090,000.00-	
Access Bank Ded / CBN Loan & FGN Bailout to States			248,809,801.73			248,809,801.73-	
Transfer to Local Govt. Joint Fund - LGJF		1,038,243,108.49					
Transfer iro Contract Financing Facility - [Zenith CFF]		3,188,663,936.78	2,235,980,128.36			2,235,980,128.36-	
10% Withholding Tax on Rent		32,517,392.09	5,126,723.69			5,126,723.69-	
5% Withholding Tax on Contracts		191,405,773.27	95,306,570.20			95,306,570.20-	
5% Value Added Tax (VAT)		451,925,393.82	376,669,998.51			376,669,998.51-	
Withholding Tax on Contracts (PLC)		47,461,282.51	2,181,050.00			2,181,050.00-	
Stamp Duty		15,275,172.23	21,753,786.55			21,753,786.55-	
Local Govt Pension Board Multipurpose Coops Society		5,231,171.08	8,415,798.72			8,415,798.72-	
Gombe Sports Comm (Ja emje Cooperative Society)			2,599,409.06			2,599,409.06-	
G20 Multipurpose Cooperative Society Ltd		317,514,701.81	292,087,732.75			292,087,732.75-	
Amana GMC Multipurpose Cooperatives Society		1,502,512.32	2,668,600.00			2,668,600.00-	
Treasury Staff Multipurpose Cooperative Society		161,184,972.98	74,227,318.17			74,227,318.17-	
ANFEA Multipurpose Cooperative Society savings		5,064,911.51	11,586,900.89			11,586,900.89-	
SON & MW Multipurposecooperative Savings Scheme		8,134,948.41	17,009,694.44			17,009,694.44-	
BOIR Multipurpose savings		16,108,613.33	13,359,774.96			13,359,774.96-	
BPB Multipurpose Cooperatives Savings sheme			1,766,200.00			1,766,200.00-	

Labour/Ashdene 500Housing Units Loan		7,365,623.96	16,856,832.65			16,856,832.65-	
Library Board Multipurpose Cooperative Society		5,675,441.85	1,451,066.10			1,451,066.10-	
GSADP Multipurpose Savings Scheme		2,801,770.67	229,813.64			229,813.64-	
Gombe State Medical Lab Multipurpose		25,169,306.57	39,187,975.91			39,187,975.91-	
GSCS Multipurpose Savings		27,091,764.00	30,575,361.63			30,575,361.63-	
Ministry of Education Multipurpose Savings		121,305,766.39	83,495,080.00			83,495,080.00-	
GSIPPC LTD		152,016.66					
Credit Direct Ltd		745,592,659.47	3,652,602,575.64			3,652,602,575.64-	
ANCOPS Welfare Scheme		2,817,594.53	6,422,866.45			6,422,866.45-	
State Audit Multipurpose Cooperative Society		1,210,161.27	369,000.00			369,000.00-	
NASU SUBEB		358,703.93	5,705,487.01			5,705,487.01-	
GOMSDOCS Multipurpose Cooperatives Society		28,179,207.80	25,542,500.00			25,542,500.00-	
Nigerian Society of Phisiotheraphy (NSP)		453,000.00	1,917,108.61			1,917,108.61-	
Sharia Court of Appael Staff Multipurpose Coops Society		3,289,866.17	5,505,211.95			5,505,211.95-	
Shongom Micro Finance Bank		3,052,000.00					
FMBN Home Renovation Loan Scheme		540,933,460.77	554,819,122.90			554,819,122.90-	
Treasury Women Association Gombe (TREWAG)		7,027,031.14	10,521,831.92			10,521,831.92-	
Gadam Community Development Association (GACDA)		1,338,100.00	939,165.39			939,165.39-	
Unioin Deductions Tertiary Institutions		73,664,768.97	117,227,414.08			117,227,414.08-	
Nigerian Medical & Dental Association		4,723,616.23	7,418,123.61			7,418,123.61-	
MWR Multipurpose Savings		96,376,861.10	68,118,200.00			68,118,200.00-	
GSWC Loan			67,812.63			67,812.63-	
Min For Local Govt Multipurpose		16,873,654.97	21,193,353.60			21,193,353.60-	
NUT Multipurpose Cooperative Savings Scheme		154,674,305.54	215,379,246.28			215,379,246.28-	
Women Multipurpose Cooperative Society (S/Audit)		572,450.89	314,834.23			314,834.23-	
Radio & Television Multipurpose Savings Scheme		9,384,810.00	9,272,676.00			9,272,676.00-	
SAU Multipurpose Savings Scheme		5,858,764.67	15,290,778.96			15,290,778.96-	
TSC Multipurpose Multipurpose Cooperatives		4,506,004.95	33,174,525.96			33,174,525.96-	
High Court of Justice Multipurpose		17,326,203.51	2,394,100.00			2,394,100.00-	
A.A.E.U.N . Agric & Allied		7,915,653.28	16,578,775.35			16,578,775.35-	
A.U.P.C.R.E		16,037,050.78	18,125,587.57			18,125,587.57-	
ICPAN Contribution		143,350.00	12,750.00			12,750.00-	
AMLS Association of Medical		973,176.64	2,085,500.00			2,085,500.00-	
Association of National Accountants of Nigeria (ANAN)		2,518,730.59	1,298,000.00			1,298,000.00-	
Association of Senior Civil Servant of Nigeria (ASCSN)		12,448,934.99	12,597,969.50			12,597,969.50-	
Estate Rent Deduction		4,220,508.99	23,333.38			23,333.38-	
GOFCDA		13,904,251.76	21,700.00			21,700.00-	
Hotels & Personal S. Workers		4,225,884.86	544,082.78			544,082.78-	

Islamic Health Student Association		5,976,956.17	1,725,011.97			1,725,011.97-	
Islamic Medical Association Gombe		45,235,711.40	45,286,122.13			45,286,122.13-	
Judiciary Staff Union of Nigeria (JUSUN)		13,225,857.90	11,914,924.67			11,914,924.67-	
M.H.W.U.N. Medical Health		41,557,065.30	61,144,358.72			61,144,358.72-	
Magistrate Union		3,706,739.01	1,747,500.00			1,747,500.00-	
Medical student Levy		2,379,542.53	160,933,445.80			160,933,445.80-	
N.A.N.M. National Association of Nurses & Midwives		216,298,545.69	174,399,900.67			174,399,900.67-	
N.A.R.D National Ass of Residence Doctors		3,547,000.00	2,864,600.00			2,864,600.00-	
NASU (Library) Non Academic		1,319,133.17	2,023,048.70			2,023,048.70-	
NASU Non Academic		48,899,055.48	26,947,692.06			26,947,692.06-	
Nigerian Veterinary Medical Ass		567,000.00	727,562.51			727,562.51-	
N.C.S.U Nigerian Civil Service Unioin		3,479,894.47	35,503,761.62			35,503,761.62-	
NUCTSAS		4,705,733.09	2,608,656.81			2,608,656.81-	
Permaceuticals Society of Nigeria [PSN]		4,788,182.00	9,931,431.00			9,931,431.00-	
Paliamentary Staff Association		2,808,737.32	5,081,030.28			5,081,030.28-	
Printing workers		2,200,975.73	3,406,625.66			3,406,625.66-	
RATTAWU		19,066,228.83	4,226,820.64			4,226,820.64-	
NLC 10% Deduction		189,274,962.35	30,445,881.89			30,445,881.89-	
NLC Loan			5,073,563.80			5,073,563.80-	
Nigerian Union of Pensioners		39,246,697.66	49,685,464.36			49,685,464.36-	
Ass of Retired Permanent Secretaries		6,725,190.33	12,879,384.17			12,879,384.17-	
Radiographers Association Of Nigeria		3,942,546.51	3,272,087.32			3,272,087.32-	
SSG Office Cooperative Society		11,012,474.98	5,516,660.02			5,516,660.02-	
Civil Service Commission Staff Multipurpose Cooperative Soc		13,598,450.00	14,331,850.05			14,331,850.05-	
APC SECRETARIAT		112,129,076.68	207,833,270.69			207,833,270.69-	
Iman Multipurpose Cooperative Society (IMCS)		67,708,461.07	99,718,548.28			99,718,548.28-	
Fauwahs Services Limited		247,496,784.02	199,334,965.26			199,334,965.26-	
Contributory Health Care LGA/LEA (GoHEALTH) Deductions		2,227,759,667.17	2,522,573,882.61			2,522,573,882.61-	
Monthly PAYE Deduction [Pay As You Earn]			975,926,114.16			975,926,114.16-	
Acadamic Staff Union Of Polytecnics ASUP			450,106.15			450,106.15-	
Nigerian Social Insurance Trust			275,969.31			275,969.31-	
Total		**13,343,832,670.98**	**49,980,069,108.51**			**49,980,069,108.51-**	
Note 54 - Repayment of External Loans							
Foreign Principal - Treasury Bill (Long Term)		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%+
Total		**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%+**
This represent deductions at Source							
from FAAC for Repayment of External Loans							

Note 55 - Repayment of Internal Loans							
Domestic Principal - Longterm Borrowing				17,000,000,000.00	100,000,000.00	100,000,000.00+	100.00%+
Repayment FGN Bailout to States		914,424,844.81	1,116,109,121.40		1,116,109,200.00	78.60+	0.00%+
Repayment of CBN Loan		133,858,220.03					
SUBEB Loan Repayment		535,031,711.87					
GROCOL - Bond Repayment		1,490,564,850.91	1,731,596,610.96		1,731,596,700.00	89.04+	0.00%+
Repayment of Health Care Intervention Loan		199,304,251.55	224,724,601.66		224,724,700.00	98.34+	0.00%+
Jewel Sukuk - Bond Repayment		2,821,634,837.17	3,209,425,057.89		3,209,425,100.00	42.11+	0.00%+
Repayment of CBN Discounted Cash Reserve Requirement		1,090,540,637.14	1,197,278,883.80		1,197,278,900.00	16.20+	0.00%+
Repayment of National Housing Loans Facility (Family Homes)		559,934,029.43	604,403,180.61		604,403,200.00	19.39+	0.00%+
Repayment of Contract Financing Facility - [UBA CFF]		4,344,357,604.20	5,382,902,294.45		5,382,902,300.00	5.55+	0.00%+
Repayment of GOS Private Bond		971,349,465.31	1,714,755,035.14		1,714,755,100.00	64.86+	0.00%+
Domestic Principal - Shortterm Borrowing				105,000,000.00	105,000,000.00	105,000,000.00+	100.00%+
Repayment of Federal Mortgage Bank Loan			271,659,298.80		271,659,300.00	1.20+	0.00%+
Total		**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%+**
Note 56 - Transfer to Capital Development Fund							
Transfer to Capital Development Fund		137,077,673,863.45	130,073,248,460.72	149,905,530,000.00	291,603,532,000.00	161,530,283,539.28+	55.39%+
Total		**137,077,673,863.45**	**130,073,248,460.72**	**149,905,530,000.00**	**291,603,532,000.00**	**161,530,283,539.28+**	**55.39%+**

ANNUAL REPORT 2025

NOTE TO

STATEMENT OF

CAPITAL DEVELOPMENT FUND

GOMBE STATE GOVERNMENT

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

FOR THE YEAR ENDED 31ST DECEMBER 2024

		Actual	Actual	Original	Final		
		Year	Year	Budget	Budget	Variance	% Variance
		2024	2025	2025	2025	2025	2025
		₦	₦	₦	₦	₦	%
Note 57 - Transfer from Consolidated Revenue Fund							
20007001/14010101 Transfer from CRF		137,077,673,863.45	130,073,248,460.72	149,905,530,000.00	291,603,532,000.00	161,530,283,539.28-	55.39%-
Total		**137,077,673,863.45**	**130,073,248,460.72**	**149,905,530,000.00**	**291,603,532,000.00**	**161,530,283,539.28-**	**55.39%-**
This represent Transfer from Recurrent Budget Surplus							
Note 58 - External Loans							
20001001/14030207 Sustain. Urban Rural Water Supply San & Hygine (SURWASH) WB		1,083,617,834.64	5,490,215,845.10	45,000,000,000.00	45,000,000,000.00	39,509,784,154.90-	87.80%-
20001001/14030218 ACreSAL (W/BANK)		5,291,572,360.99	6,916,668,710.47	2,000,000,000.00	7,000,000,000.00	83,331,289.53-	1.19%-
20001001/14030210 NEWMAP				3,200,000,000.00	2,200,000,000.00	2,200,000,000.00-	100.00%-
20007001/14030211 Accelerating Nutrition Results in Nigeria		1,157,685,689.59	670,802,472.68	1,000,000,000.00	1,000,000,000.00	329,197,527.32-	32.92%-
20007001/14030212 Immunization Plus and Malaria Progree by Accelarating Covera		1,178,976,463.00	14,782,853,504.24		1,500,000,000.00	13,282,853,504.24+	885.52%+
20007001/14030125 Inclusive Basic Servcie Delivery ADB				1,000,000,000.00	5,000,000,000.00	5,000,000,000.00-	100.00%-
20007001/14030135 Nigeria CAREs Project				10,000,000,000.00	4,800,000,000.00	4,800,000,000.00-	100.00%-
20007001/14030206 Inno Dev and Effective in the Acqui of Skills IDEAS Project		91,814,955.08	178,441,920.79	2,000,000,000.00	2,000,000,000.00	1,821,558,079.21-	91.08%-
20007001/14030212 Livestock Productivity and Resilliance support project (W/Ba		244,925,195.24		2,000,000,000.00	2,200,000,000.00	2,200,000,000.00-	100.00%-
20007001/14030213 Ease of Doing Business - SEBER (PforR)				15,000,000,000.00	17,700,000,000.00	17,700,000,000.00-	100.00%-
20007001/14030214 Nigeria for Women Project (W/Bank)				500,000,000.00	500,000,000.00	500,000,000.00-	100.00%-
20007001/14030215 Rural Access to Agricultural Marketing Project (RAAMP)		797,627,720.00	14,134,752,998.37	5,000,000,000.00	10,000,000,000.00	4,134,752,998.37+	41.35%+
20007001/14030217 Adolescent Girls Initiative for Learning and Empowerment add		877,160,700.91	14,715,418,884.88	500,000,000.00	3,500,000,000.00	11,215,418,884.88+	320.44%+
Total		**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%-**
Note 59 - Internal Loans							
20007001/14030101 Commercial & Other Bank Loans				2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	100.00%-
20007001/14030116 UBA Contract Financing Facility		2,126,400,951.36	1,970,712,624.85			1,970,712,624.85+	
20007001/14030118 GOS Private Bond Proceed		18,800,000,000.00					
20007001/14030121 Carbon Fund for Budget Support				500,000,000.00			
20007001/14030125 Green Bond				5,000,000,000.00	5,000,000,000.00	5,000,000,000.00-	100.00%-
Total		**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%-**

Note 60 - Other Capital Receipts							
20007001/14020201 Local Gov't Contribution to Joint Projects		5,805,449,396.03	13,105,195,306.44	2,500,000,000.00	6,500,000,000.00	6,605,195,306.44+	101.62%+
20007001/14020203 FGN Reimbursement on Capital Project				2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	100.00%-
20007001/14020203 Local Gov't Contribution to Higher Education		1,887,518,562.46	2,493,502,401.06			2,493,502,401.06+	
20007001/14020204 Local Government Contribution to GoHealth Program		891,312,753.24	287,046,234.94			287,046,234.94+	
20007001/14020207 Domestic Assistance/Donation by Individual/Coporate Bodies		5,253,000.00					
20007001/14020208 Enterprenuership Development Fund [NEDC]		1,500,000,000.00					
20001001/13010102 SDGs Conditional Grants				50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-
20001001/13010104 UBE		27,800,000.00	1,069,953,934.11	2,000,000,000.00	3,800,000,000.00	2,730,046,065.89-	71.84%-
20001001/13010105 TET Fund		1,343,498,490.00	1,714,728,855.54	2,500,000,000.00	2,500,000,000.00	785,271,144.46-	31.41%-
20001001/13010110 Strategis Suppor for Water Supply (COVID_19)				500,000,000.00	100,000,000.00	100,000,000.00-	100.00%-
20001001/13010113 National Livestock Transfomation Plan (NLTP)				500,000,000.00	500,000,000.00	500,000,000.00-	100.00%-
20001001/13010114 Nigeria CAREs Project		25,305,166,261.04	4,688,889,226.12			4,688,889,226.12+	
20001001/13010115 FGN Project Grants				10,000,000,000.00	10,000,000,000.00	10,000,000,000.00-	100.00%-
20001001/13010100 North-East Development Commission Intervention (NEDC)					1,500,000,000.00	1,500,000,000.00-	100.00%-
17003001/13000000 FG - SUBEB Matching Grant		1,395,784,959.14	5,278,788,665.19			5,278,788,665.19+	
20001001/13010202 UNICEF		200,476,137.99	164,161,637.56			164,161,637.56+	
20001001/13010206 United Nations Systems				200,000,000.00	200,000,000.00	200,000,000.00-	100.00%-
20001001/13010207 International NGO's			580,000.00	200,000,000.00	350,000,000.00	349,420,000.00-	99.83%-
20001001/13010215 Health System Support Grant (GAVI)		2,910,000.00					
20001001/13010217 Basic Health CAREs Promotion Fund				700,000,000.00	1,200,000,000.00	1,200,000,000.00-	100.00%-
20001001/13020409 Better Education For All (BESDA)				20,000,000.00			
20001001/13020411 Gombe State Malaria Elimination Program				500,000,000.00	2,500,000,000.00	2,500,000,000.00-	100.00%-
20001001/13020412 USAID State2State Activity				100,000,000.00			
20001001/13010413 Carbon Funds for Budget Support					100,000,000.00	100,000,000.00-	100.00%-
21003001/13010201 Grants from Bill and Melinda Gates Foundation (BMG)				50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-
22001001/13000001 UNIDO Small Hydro Power (shp) Project				200,000,000.00	50,000,000.00	50,000,000.00-	100.00%-
Total		**38,365,169,559.90**	**28,802,846,260.96**	**22,020,000,000.00**	**31,400,000,000.00**	**2,597,153,739.04-**	**8.27%-**
Note 61 - 701 - General Public Services							
70111 - Executive and Legislative Organs		4,792,512,592.32	801,351,841.51	4,607,500,000.00	2,330,500,000.00	1,529,148,158.49+	65.61%+
70112 - Financial and Fiscal Affairs		25,348,012.00	382,836,221.60	880,000,000.00	757,810,000.00	374,973,778.40+	49.48%+
52102001/23030121/13000003 Renovation of Office Buildings				30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+
70131 - General Personnel Services				165,000,000.00	165,000,000.00	165,000,000.00+	100.00%+
38004001/23050102/13000002 State Bureau of Statistics Database				4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+
38004001/23010105/13000003 Purchase of 22 nos Motor Vechicles for statiscal Investigati				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+

11001002/23050101/13000002	Communication Gadgets				15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+
11001002/23030121/13000003	Rehabilitation of Deputy Governor's Residence				150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+
11001002/23030100/13000204	Rehabilitation of Deputy Governor's Office Complex				150,000,000.00	150,000,000.00	150,000,000.00+	100.00%+
61008001/23010119/00008200	Purchase of 1 Set 18KVA Solar Source of Power (Renewable E				30,000,000.00	25,000,000.00	25,000,000.00+	100.00%+
61008001/23010112/00000000	Purchase of Office Equipment				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
65001001/23010123/13000004	Construction of Fire Fighting Stations at Bajoga Kumo Kalt					4,000,000.00	4,000,000.00+	100.00%+
61037001/23010119/13000004	Purchase of 1 set of 18 KVA Solar Source of power (Renewabl				30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+
15001001/23010100/00010119	Purchase of 1 Set 33 KVA Solar Source Energy				30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+
61038001/23030100/23030121	Renovation Of Office Complex				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
11035003/23010103/06000005	Infrasturcture Donor Scheme (State Wide)		8,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+
11035003/23010102/13000001	Provision of 3 Four Wheel Truck Van for Monitoring and Supe				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+
11035003/23010102/13000002	Drilling of 500 MTRS Solar Borehole in Dukku LGA				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+
11035003/23030101/13000003	Renovation and Expansion of Emirs and Chiefs Palaces across		24,508,397.85		250,000,000.00			
11035003/23010119/13000004	Provision of 100 each Solar Street Light Across 11 LGAs Head		5,290,470,413.26		1,000,000,000.00			
11035003/23050102/13000006	Installation of Budget Software in 11 LGAs				5,000,000.00			
12004001/23010136/13000108	Purchase of Electrical/Electronic Equiptment				15,000,000.00	5,000,000.00	5,000,000.00+	100.00%+
23001001/23030111/00000131	Renovation of External Structure Works and Services				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
23001001/23050101/11000132	Comletion of NUJ Press Centre				7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+
23001001/23020124/23002007	Construction of Cultural Theatre Meseum and Artist Camp				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
23001001/23020124/02000008	Construction of Tourism Sites at Pandi Takki and Sultan At				15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+
23001001/23020100/23020124	Completion of Kaltungo Meseum				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
23001001/23020100/23020127	Construction of 50KWA A. M Radio Station				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+
23004001/23010119/00000600	Purchase of 1 set of 100 KVA Solar Source of power (Renewabl		58,941,173.00	5,700,000.00	100,000,000.00	20,000,000.00	14,300,000.00+	71.50%+
40001001/23030121/00000102	Expansion /Renovation of Office Building				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
49001001/23020441/13010119	Purchase of 1 set of 40 KVA Solar Source Energy				20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+
20007001/23050108/13000107	Gombe State Personell Management Information System			1,900,000.00	500,000,000.00	100,000,000.00	98,100,000.00+	98.10%+
22001001/23030124/12000008	Upgrading and Fencing of Major Markets in the11 LGAs of th				100,000,000.00	20,000,000.00	20,000,000.00+	100.00%+
34001001/23030121/00000109	Renovation/Upgrade of International Conference Centre					50,000,000.00	50,000,000.00+	100.00%+
34001001/23020102/00000125	Construction of Affordable Family Homes		778,813,145.56	237,299,589.51	200,000,000.00	250,000,000.00	12,700,410.49+	5.08%+
34001001/23030100/13000002	Renovation of Office Building					50,000,000.00	50,000,000.00+	100.00%+
34004001/23020118/13000001	Consruction/ Conversion Of Existing Structures				45,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
52001001/23020105/00000124	Portable Water in Rural Areas via Boreholes			3,560,000.00	250,000,000.00	150,000,000.00	146,440,000.00+	97.63%+
18051001/23010112/13000022	Purchase of Office Furniture				15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+
18053001/23010119/13000105	Purchase and Installation of Sets Generators for Khadis Qtrs				20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+
14001001/23020618/02000002	Support for the Vulnerable					10,000,000.00	10,000,000.00+	100.00%+

14001001/23050108/02000004	NUT.5. Advocacy Gender and Human Right Sensitization to					2,000,000.00	2,000,000.00+	100.00%+
14001001/23050108/02000007	NUT.4.CP Child Survival Growth and improved				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+
14001001/23050101/03000003	NUT.4.SP by Women empowerment Programme				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
14001001/23020101/08000005	Purchase of Equipment for Remand Home/ Inmates to Acquir				20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+
14001001/23020101/13000011	Construction of additional WDCs in Gombe Y/Deba & Kaltungo				30,000,000.00			
14001001/23020100/13000012	Renovation of Ministry of Women affairs and Hajiya Amina Inu				30,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
14001001/23050101/13000013	Women Peace and Security				1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+
14001001/23020101/13000015	Renovation of Existing Rehabilitation Center Gombe and Billi				20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
52003001/23020101/00000103	Renovation of Office Building				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
51001001/23010136/11000001	Purchase of various tools blic Address systems (Statewide)				15,000,000.00	5,000,000.00	5,000,000.00+	100.00%+
51001001/23010105/13000007	Purchase of Vehicles				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+
51001001/23010127/13000008	Purchase of ICT Equipment For LGAs Budget Office				4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+
51001001/23010112/13000010	Renovation/Furnishing of Head Quarters				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
51001001/23050101/13000012	Nigeria For Women Project (NFWP) World Bank Project				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
51001001/23020114/13000013	Consturction of mini culvert/bridge by six CDAs				25,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
51001001/23050108/13000014	NUT.6.NF Partnership through Capacity Building and				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+
51001001/23050108/13000015	NUT.6.Advocacy Town Hall meeting Community				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+
26006001/23020102/13000015	Construction of Male and Female Hostel				100,000,000.00	20,000,000.00	20,000,000.00+	100.00%+
26006001/23020101/13000016	Construction of Central Store.					10,000,000.00	10,000,000.00+	100.00%+
26006001/23020101/13000017	Construction of Central Store				10,000,000.00			
26006001/23020111/13000023	Library Development (TETFund)		63,146,386.30		20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+
26006001/23020111/13000024	Construction of Library (Faculty of Language)				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+
13001001/23020118/00000123	Updrading of Existing Skills Centres				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
65001001/23050101/13000005	Empowerment Intervention Programme for Vulnerable Peopl			1,485,519,599.40		1,486,000,000.00	480,400.60+	0.03%+
16018001/23050101/13000009	Intelligence Management and Monitoring		193,285,581.49		20,000,000.00	5,000,000.00	5,000,000.00+	100.00%+
16018001/23050101/13000010	Hunters and Vigilenties [Security]		6,000,000.00		20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
38001001/23050101/13000100	Improve Access to Basic Services and provide Economic Oppo					10,000,000.00	10,000,000.00+	100.00%+
38001001/23050101/13000101	Investment on Youth to Develop Technology and Creative Ski					10,000,000.00	10,000,000.00+	100.00%+
38004001/23050101/00000104	Develovpment and Hosting of Bureau of Statiscs Website					5,000,000.00	5,000,000.00+	100.00%+
38004001/23050102/13000005	Development and Hosting Of Bureau of Statistics Website				5,000,000.00			
52001001/23050101/04000103	NUT.1.Advocacy. Sensitization and Advocacy to Food Handler				2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+
Biofort					2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+
52102001/23020105/10000020	Construction of Gombe Township water SUP Augmentation s				20,000,000.00			

13001001/23050100/00000101	Logistic For Digital Youth Empowerment SDGs				2,500,000.00			
65001001/23040102/13000006	Implementation of North-East Regional Integration Forum				50,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
16018001/23010104/13000001	Purchase of 100 Motor Cycles				40,000,000.00	20,000,000.00	20,000,000.00+	100.00%+
16018001/23010106/13000003	Purchase of Cinema Van				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
16018001/23010136/13000005	Purchase of Assorted Communication / Security Gadgets [CC				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
16018001/23010113/13000006	Graphic Machines				20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
16018001/23020118/13000007	Construction of Three Rehabilitation Centres in Senatorial				25,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
16018001/23020101/13000008	Construction of Eleven [11]Local Government Areas Office				25,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
23001001/23020100/00000129	Construction of Cultural Theatre				10,000,000.00			
34001001/23020100/00000105	Construction of Account Section and Workshops at Depoty Gove				20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+
34001001/23030100/00000113	Rehabilitation and Furnishing of Deputy Governor office Com				70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+
34001001/23010100/00000300	Purchase of Operational Vehicle				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
34001001/23010100/00000900	Purchase of 1 Set 40 KVA Solar Source of Power (Renewable)				30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+
13001001/23050100/00000117	Go-Cares Project		1,121,435,291.66	142,852,382.32	500,000,000.00	429,000,000.00	286,147,617.68+	66.70%+
14001001/23010133/13000007	Purchase of Working Materials				20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+
Total			**12,362,460,993.44**	**3,061,019,634.34**	**9,985,500,000.00**	**6,899,810,000.00**	**3,838,790,365.66+**	**55.64%+**
Note 63 - 703 - Public Order and Safety								
70320 - Fire Protection Services					365,000,000.00	25,000,000.00	25,000,000.00+	100.00%+
70330 - Law Courts			87,819,332.78		2,170,500,000.00	1,274,500,000.00	1,274,500,000.00+	100.00%+
70350 - Research and Development Public Order and Safety					32,000,000.00	17,000,000.00	17,000,000.00+	100.00%+
Total			**87,819,332.78**		**2,567,500,000.00**	**1,316,500,000.00**	**1,316,500,000.00+**	**100.00%+**
Note 64 - 704 - Economic Affairs								
70411 - General Economic and Commercial Affairs			43,853,970,070.27	47,273,136,452.22	25,974,000,000.00	58,023,690,000.00	10,750,553,547.78+	18.53%+
70412 - General Labour Affairs					20,000,000.00	5,000,000.00	5,000,000.00+	100.00%+
70421 - Agriculture			16,352,512,902.78	15,494,091,863.75	11,877,000,000.00	32,482,500,000.00	16,988,408,136.25+	52.30%+
70435 - Electricity					455,000,000.00	210,000,000.00	210,000,000.00+	100.00%+
70441 - Mining of Mineral Resources Other Than Mineral Fuels					27,000,000.00	17,500,000.00	17,500,000.00+	100.00%+
70443 - Construction			19,224,037,663.18	11,780,415,744.99	12,025,000,000.00	12,706,000,000.00	925,584,255.01+	7.28%+
70451 - Road Transport					165,000,000.00	895,000,000.00	895,000,000.00+	100.00%+
70460 - Communication			193,618,180.66	22,811,000.00	215,000,000.00	185,000,000.00	162,189,000.00+	87.67%+
70472 - Hotels and Restuarants					30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+

70473 - Tourism				85,000,000.00	70,000,000.00	70,000,000.00+	100.00%+
70474 - Multipurpose Development Projects		40,048,900.00	79,990,000.00	460,000,000.00	275,000,000.00	195,010,000.00+	70.91%+
70481 - R & D Gen Economic Commercial and Labour Affairs				95,000,000.00	35,000,000.00	35,000,000.00+	100.00%+
70482 - R & D Agriculture Forestry Fishing and Hunting				1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+
70484 - R & D Mining Manufacturing and Construction				20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+
70486 - R & D Communication				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+
70487 - R & D Other Industries				12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+
Total		**79,664,187,716.89**	**74,650,445,060.96**	**51,466,000,000.00**	**104,972,690,000.00**	**30,322,244,939.04+**	**28.89%+**
Note 65 - 705 - Environmental Protection							
70510 - Waste Management		2,481,714,655.04	4,990,768,756.33	2,422,000,000.00	5,302,000,000.00	311,231,243.67+	5.87%+
70520 - Waste Water Management				247,000,000.00	147,500,000.00	147,500,000.00+	100.00%+
70530 - Pollution Abatement				50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+
70550 - R & D Environmental Protection		449,622,346.55	529,533,731.11	7,110,000,000.00	6,330,000,000.00	5,800,466,268.89+	91.63%+
70560 - Environmental Protection		15,516,496,297.24	11,125,399,456.61	13,720,000,000.00	20,762,000,000.00	9,636,600,543.39+	46.41%+
Total		**18,447,833,298.83**	**16,645,701,944.05**	**23,549,000,000.00**	**32,591,500,000.00**	**15,945,798,055.95+**	**48.93%+**
Note 66 - 706 - Housing and Community Amenities							
70610 - Housing Development		3,873,836,779.80	1,126,868,860.92	3,025,500,000.00	1,955,500,000.00	828,631,139.08+	42.37%+
70620 - Community Development		33,568,312,491.66	23,397,137,836.54	25,305,000,000.00	31,420,000,000.00	8,022,862,163.46+	25.53%+
70630 - Water Supply		3,945,109,831.69	4,556,532,205.23	33,069,000,000.00	22,997,000,000.00	18,440,467,794.77+	80.19%+
70650 - R & D Housing and Community Amenities		39,003,036,592.75	58,550,434,430.78	43,344,000,000.00	68,098,000,000.00	9,547,565,569.22+	14.02%+
Total		**80,390,295,695.90**	**87,630,973,333.47**	**104,743,500,000.00**	**124,470,500,000.00**	**36,839,526,666.53+**	**29.60%+**
Note 67 - 707 - Health							
70711 - Pharmaceutical Products				100,000,000.00	14,800,000.00	14,800,000.00+	100.00%+
70712 - Other Medical Products		646,570,311.00		315,000,000.00	115,000,000.00	115,000,000.00+	100.00%+
70721 - General Medical Services		4,077,169,903.43	11,953,938,169.38	4,808,000,000.00	13,822,000,000.00	1,868,061,830.62+	13.52%+
70722 - Specialized Medical Services				80,000,000.00	31,000,000.00	31,000,000.00+	100.00%+
70724 - Paramedical Services				1,351,185,000.00	201,185,000.00	201,185,000.00+	100.00%+
70731 - General Hospital Services		18,955,800.00	13,647,900.00	90,000,000.00	65,000,000.00	51,352,100.00+	79.00%+
70733 - Medical and Maternity Centre Services				55,000,000.00	40,000,000.00	40,000,000.00+	100.00%+
70740 - Public Health Services		77,906,462.53	4,681,372,362.94	14,992,000,000.00	6,032,500,000.00	1,351,127,637.06+	22.40%+
70750 - R & D Health			26,616,485.42	218,500,000.00	688,700,000.00	662,083,514.58+	96.14%+
Total		**4,820,602,476.96**	**16,675,574,917.74**	**22,009,685,000.00**	**21,010,185,000.00**	**4,334,610,082.26+**	**20.63%+**

Note 68 - 708 - Recreation Culture and Religion							
70810 - Recreation and Sporting Services				138,000,000.00	28,000,000.00	28,000,000.00+	100.00%+
70820 - Cultural Services				262,000,000.00	112,000,000.00	112,000,000.00+	100.00%+
70830 - Broadcasting and Publishing Services				19,000,000.00	19,000,000.00	19,000,000.00+	100.00%+
70840 - Religious and Other Community Services				7,000,000.00	7,000,000.00	7,000,000.00+	100.00%+
70850 - R & D Recreation Culture and Religion				160,000,000.00	60,000,000.00	60,000,000.00+	100.00%+
Total				**586,000,000.00**	**226,000,000.00**	**226,000,000.00+**	**100.00%+**
Note 69 - 709 - Education							
70911 - Pre-Primary Education				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+
70912 - Primary Education		2,034,888,583.80	3,407,387,798.71	4,089,000,000.00	4,577,950,000.00	1,170,562,201.29+	25.57%+
70921 - Lower Secondary Education				2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+
70922 - Upper Secondary Education			50,162,222.24	7,348,000,000.00	1,218,000,000.00	1,167,837,777.76+	95.88%+
70930 - Post Secondary Education				2,000,000.00	2,000,000.00	2,000,000.00+	100.00%+
70941 - First Stage of Tertiary Education		1,667,520,631.05		4,560,500,000.00	1,610,500,000.00	1,610,500,000.00+	100.00%+
70942 - Second Stage of Tertiary Education		393,156,965.77	2,432,307,137.62	5,770,000,000.00	4,400,000,000.00	1,967,692,862.38+	44.72%+
70950 - Education Not Defined by Level		2,430,043,059.67	18,726,331,284.31	14,982,500,000.00	20,367,500,000.00	1,641,168,715.69+	8.06%+
70960 - Subsidiary Services to Education				18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+
70970 - R & D Education				331,100,000.00	202,100,000.00	202,100,000.00+	100.00%+
Total		**6,525,609,240.29**	**24,616,188,442.88**	**37,113,100,000.00**	**32,408,050,000.00**	**7,791,861,557.12+**	**24.04%+**
Note 70 - 710 - Social Protection							
71040 - Family and Children		1,410,500.00		377,000,000.00	227,000,000.00	227,000,000.00+	100.00%+
71050 - Unemployment				142,500,000.00	90,000,000.00	90,000,000.00+	100.00%+
71070 - Social Exclusions		120,222,693.63	15,368,377.30	343,000,000.00	226,000,000.00	210,631,622.70+	93.20%+
71080 - R & D Social Protection		3,957,037,818.09	176,937,832.23	1,015,000,000.00	661,000,000.00	484,062,167.77+	73.23%+
Total		**4,078,671,011.72**	**192,306,209.53**	**1,877,500,000.00**	**1,204,000,000.00**	**1,011,693,790.47+**	**84.03%+**

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SCHEDULE OF RECURRENT REVENUE

GOMBE STATE GOVERNMENT						
SCHEDULE OF RECURRENT REVENUE						
FOR THE PERIOD ENDED 31ST DECEMBER 2025						
Description	Actual 2024	Actual 2025	Original Budget 2025	Final Budget 2025	Variance 2025	% Variance 2025
	₦	₦	₦	₦	₦	%
RECURRENT REVENUE						
STATUTORY ALLOCATION FROM FAAC						
FEDERATION ACCOUNT						
Organization/Economic Code						
20007001/11010000						
20007001/11010001 Statutory Allocation from Federation Accounts	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%-
20007001/11010102 Share of VAT	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%-
20007001/11010003 Excess Crude			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-
20007001/11010004 Ecological Fund	200,593,910.61	1,056,393,443.65	500,000,000.00	1,500,000,000.00	443,606,556.35-	29.57%-
20007001/11010005 Budget Augmentation	645,820,769.92	645,820,769.92			645,820,769.92+	
20007001/11010008 Stablization Fund	3,000,000,000.00		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	100.00%-
20007001/11010013 Exchange Rate Gain	32,532,988,331.90	4,166,669,667.07	10,000,000,000.00	10,000,000,000.00	5,833,330,332.93-	58.33%-
20007001/11010015 Non Oil Excess Revenue	2,260,372,694.88		1,500,000,000.00	1,500,000,000.00	1,500,000,000.00-	100.00%-
20007001/11010018 Share of Solid Minerals	115,223,298.18	238,270,255.77	200,000,000.00	260,000,000.00	21,729,744.23-	8.36%-
20007001/11010019 Forex Equalization Fund		60,612,178.91			60,612,178.91+	
20007001/11010023 Electronic Money Transfer Levy	1,998,633,519.44		3,000,000,000.00	3,000,000,000.00	3,000,000,000.00-	100.00%-
20007001/11010024 Project Gazelle		10,000,000,000.00			10,000,000,000.00+	
20007001/11010025 NLNG Dividend Refund		25,270,025,839.79			25,270,025,839.79+	
20007001/11010026 Refund of WHT & SD		128,093,711.45			128,093,711.45+	
20007001/11010101 Other Recurrent Receipts	1,367,878,273.67	5,000,000,000.00			5,000,000,000.00+	
20007001/11010311 Palliative on Subsidy Removal	2,000,000,000.00					
20007001/11010312 Infrastructure Fund	92,000,000,000.00	34,216,216,216.23	25,000,000,000.00	44,000,000,000.00	9,783,783,783.77-	22.24%-
20007001/11010313 Signature Bonus Refund	67,638,377,932.37					
20007001/11010314 Goods and Valuable Consideration	3,828,290,147.46					
20007001/11010315 Flood Intervention Fund	3,000,000,000.00					
20007001/11010399 Other FAAC Distributions			13,000,000,000.00	43,000,000,000.00	43,000,000,000.00-	100.00%-
Total	**286,218,653,644.07**	**230,893,217,985.92**	**120,250,000,000.00**	**258,310,000,000.00**	**27,416,782,014.08-**	**10.61%-**
TAXES						
GOMBE STATE HOUSE OF ASSEMBLY						
Organization/Economic Code						
12003001/12010000						

12003001/12010316 Bills Introduction Levy			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-
Total			**3,000,000.00**	**3,000,000.00**	**3,000,000.00-**	**100.00%-**
GOMBE STATE INTERNAL REVENUE SERVICES						
Organization/Economic Code						
20008001/12010000						
20008001/12010001 Capital Gains Tax	97,599,187.34	1,750,000.00	50,000,000.00	50,000,000.00	48,250,000.00-	96.50%-
20008001/12010002 Direct Assessment Tax (Current)	55,343,984.18	132,339,717.26	150,000,000.00	150,000,000.00	17,660,282.74-	11.77%-
20008001/12010004 Pay as You Earn (PAYE) Federal	5,030,695,544.75	6,981,429,927.75	7,000,000,000.00	7,000,000,000.00	18,570,072.25-	0.27%-
20008001/12010005 Pay As You Earn (PAYE) - State	924,242,118.10	1,152,399,659.27	1,350,000,000.00	1,350,000,000.00	197,600,340.73-	14.64%-
20008001/12010006 Pay as You earn (PAYE) Local Government	171,175,480.33	311,116,135.22	500,000,000.00	500,000,000.00	188,883,864.78-	37.78%-
20008001/12010007 Pay as You Earn (PAYE) Private Sector	784,657,449.17	1,599,685,197.80	900,000,000.00	1,500,000,000.00	99,685,197.80+	6.65%+
20008001/12010008 Pay as You Earn (PAYE) - Arrears	2,000,000.00	411,939,446.78	3,000,000,000.00	3,000,000,000.00	2,588,060,553.22-	86.27%-
20008001/12010010 5% Withholding Tax on Payment to Contractors	77,306,950.56	361,175,634.85	108,000,000.00	208,000,000.00	153,175,634.85+	73.64%+
20008001/12010011 10% With Holding Tax on Dividends	43,529,084.45	36,762,175.61	100,000,000.00	60,000,000.00	23,237,824.39-	38.73%-
20008001/12010012 10% Withholding Tax on Bank Interest	153,614,333.29	203,309,529.67	200,000,000.00	200,000,000.00	3,309,529.67+	1.65%+
20008001/12010013 10% Withholding Tax on Rent	26,785,477.11	26,948,579.11	50,000,000.00	30,000,000.00	3,051,420.89-	10.17%-
20008001/12010015 10% Director's Fees	4,062,750.00	1,421,720.00	15,000,000.00	10,000,000.00	8,578,280.00-	85.78%-
20008001/12010019 Stamp Duty Tax	6,191,586.02	6,594,100.00	12,000,000.00	12,000,000.00	5,405,900.00-	45.05%-
20008001/12010017 Development Levy	40,593,155.95	81,177,155.55	80,000,000.00	80,000,000.00	1,177,155.55+	1.47%+
Total	**7,417,797,101.25**	**11,308,048,978.87**	**13,515,000,000.00**	**14,150,000,000.00**	**2,841,951,021.13-**	**20.08%-**
MINISTRY OF WORKS HOUSING AND TRANSPORT						
Organization/Economic Code						
34001001/12010000						
34001001/12010315 Development Levy			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
Total			**1,000,000.00**	**1,000,000.00**	**1,000,000.00-**	**100.00%-**
TOTAL TAXES	**7,417,797,101.25**	**11,308,048,978.87**	**13,534,000,000.00**	**14,169,000,000.00**	**2,860,951,021.13-**	**20.19%-**
LICENSES						
MINISTRY OF INFORMATION AND CULTURE						
Organization/Economic Code						
23001001/12020000						
23001001/12020073 Annual Renewal License		30,000.00	1,000,000.00	1,000,000.00	970,000.00-	97.00%-
Total		**30,000.00**	**1,000,000.00**	**1,000,000.00**	**970,000.00-**	**97.00%-**
LICENSES						
GOMBE MEDIA CORPORATION						
Organization/Economic Code						
23004001/12020000						

23001001/12020073	Annual Renewal License		30,000.00	1,000,000.00	1,000,000.00	970,000.00-	97.00%-
Total		**5,664,000.00**	**57,140,666.67**	**10,150,000.00**	**35,150,000.00**	**21,990,666.67+**	**62.56%+**
LICENSES							
MINISTRY OF AGRICULTURE ANIMAL HUSBANDARY AND COOPERATION							
Organization/Economic Code							
15001001/12020000							
15001001/12020016	Cattle Dealer Licences	426,000.00	440,000.00	500,000.00	500,000.00	60,000.00-	12.00%-
15001001/12020122	Produce Buying Licence	50,000.00	56,680,666.67	500,000.00	25,500,000.00	31,180,666.67+	122.28%+
15001001/12020126	Tractor Hiring Services	2,500,000.00		1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-
15001001/12020148	Hide & Skin Buyers Licence	26,500.00		150,000.00	150,000.00	150,000.00-	100.00%-
15001001/12020137	Trade Permits Licences	2,661,500.00		5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-
15001001/12020153	Annual Renewal License		20,000.00	2,500,000.00	2,500,000.00	2,480,000.00-	99.20%-
Total		**5,664,000.00**	**57,140,666.67**	**10,150,000.00**	**35,150,000.00**	**21,990,666.67+**	**62.56%+**
LICENSES							
MINISTRY OF ENERGY AND MINERAL RESOURCES							
Organization/Economic Code							
33001001/12020000							
33001001/12020147	Permits for Oil Services Companies			20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-
Total				**20,000,000.00**	**20,000,000.00**	**20,000,000.00-**	**100.00%-**
LICENSES							
GOMBE STATE INTERNAL REVENUE SERVICES							
Organization/Economic Code							
20008001/12020000							
20008001/12020032	Motor Vehicle Licences	22,752,125.00	43,698,050.00	50,000,000.00	50,000,000.00	6,301,950.00-	12.60%-
20008001/12020033	Renewal of Driver's Licences/Renewal	19,720,357.00	43,267,900.00	20,000,000.00	20,000,000.00	23,267,900.00+	116.34%+
20008001/12020034	National Plate Number Licence	47,801,900.00	157,839,000.00	40,000,000.00	120,000,000.00	37,839,000.00+	31.53%+
20008001/12020071	Learners Permit	2,389,750.00	3,821,225.00	2,000,000.00	6,000,000.00	2,178,775.00-	36.31%-
20008001/12020082	Motorcycle /Tricycle Licences	12,349,625.00	29,070,575.00	20,000,000.00	30,000,000.00	929,425.00-	3.10%-
20008001/12020164	Heavy Duty Vehicles Permit		1,802,000.00	2,000,000.00	2,000,000.00	198,000.00-	9.90%-
20008001/12020402	Medical Service Fees/Laboratory Fees			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-
20008001/12020445	Proof/Change of Ownership Certificate Fees	3,781,500.00		2,000,000.00			
20008001/12020450	Inspection Fees			1,000,000.00			
20008001/12020454	Tetiary Social Health Insurance Programme (TSHIP)			5,000,000.00			
20008001/12020636	Replacement of Missing Number Plates	2,412,000.00		3,000,000.00			
20008001/12020712	Other Earnings	47,140,500.20					
20008001/12020719	Collections from POS	6,005,000.00					

20008001/12020721 Concession Fees	43,100.00					
Total	**164,395,857.20**	**279,498,750.00**	**148,000,000.00**	**231,000,000.00**	**48,498,750.00+**	**21.00%+**
LICENSES						
MINISTRY OF WORKS HOUSING AND TRANSPORT						
Organization/Economic Code						
34001001/12020000						
34001001/12020132 Motor Vehicle Licences			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-
34001001/12020170 Tripate Enhance National Driver's Licence			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-
Total			**15,000,000.00**	**15,000,000.00**	**15,000,000.00-**	**100.00%-**
LICENSES						
GOMBE STATE WATER BOARD						
Organization/Economic Code						
52102001/12020000						
52102001/12020028 Borehole Drilling Licences	146,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
Total	**146,000.00**		**1,000,000.00**	**1,000,000.00**	**1,000,000.00-**	**100.00%-**
LICENSES						
MINISTRY OF WOMEN AFAIRS & SOCIAL DEV.						
Organization/Economic Code						
14001001/12020000						
14001001/12020153 Annual Renewal License		250,000.00	300,000.00	300,000.00	50,000.00-	16.67%-
14001001/12020130 CinematographLicenses			350,000.00	350,000.00	350,000.00-	100.00%-
Total		**250,000.00**	**650,000.00**	**650,000.00**	**400,000.00-**	**61.54%-**
LICENSES						
MINISTRY OF EDUCATION						
Organization/Economic Code						
17001001/12020000						
17001001/12020153 Annual Renewal License	4,288,940.00	3,903,250.00	5,000,000.00	5,000,000.00	1,096,750.00-	21.94%-
Total	**4,288,940.00**	**3,903,250.00**	**5,000,000.00**	**5,000,000.00**	**1,096,750.00-**	**21.94%-**
LICENSES						
GOMBE STATE CONTRIBUTORY HEALTH CARE						
Organization/Economic Code						
21103001/12020000						
21103000/12020503 Penalties General	3,481,240.74					
Total	**3,481,240.74**					

LICENSES						
GOMBE TRADITIONAL MEDICINE BOARD						
Organization/Economic Code						
21015001/12020000						
21015001/12020457 Annual Renewal License		15,000.00	2,000,000.00	2,000,000.00	1,985,000.00-	99.25%-
Total		**15,000.00**	**2,000,000.00**	**2,000,000.00**	**1,985,000.00-**	**99.25%-**
TOTAL LICENSES	**189,700,257.94**	**352,167,700.81**	**729,800,000.00**	**837,800,000.00**	**485,632,299.19-**	**57.97%-**
LICENSES						
MINISTRY OF HOUSING & URBAN DEVELOPMENT						
Organization/Economic Code						
53001001/12020000						
34006001/12020173 Road Show Permit	4,697,520.00		500,000.00	500,000.00	500,000.00-	100.00%-
34006001/12020458 Fuel Dumping Fees	2,560,000.00					
Total	**7,257,520.00**		**500,000.00**	**500,000.00**	**500,000.00-**	**100.00%-**
LICENSES						
MINISTRY OF YOUTH AND SPORT DEVELOPMENT						
Organization/Economic Code						
13001001/12040000						
13001001/12020153 Annual Renewal License	140,000.00	435,000.00	500,000.00	500,000.00	65,000.00-	13.00%-
Total	**140,000.00**	**435,000.00**	**500,000.00**	**500,000.00**	**65,000.00-**	**13.00%-**
LICENSES						
MINISTRY OF WATER ENVIROMENT AND FOREST RESOURCES						
Organization/Economic Code						
52001001/12020000						
52001001/12020138 Forest Licences Roller Saws Saw Mill Hammer/Licenc			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
52001001/12020157 Public Convenience Operating Lincence	1,542,000.00	1,228,584.14	3,000,000.00	3,000,000.00	1,771,415.86-	59.05%-
52001001/12020158 Forest Produce Cutting/Handling Licence			9,000,000.00	9,000,000.00	9,000,000.00-	100.00%-
52001001/12020159 Wood/Charcoal Sales Charges			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
52001001/12020160 Wood/Charcoal Transporting Charges			500,000.00	500,000.00	500,000.00-	100.00%-
52001001/12020161 Bushmeat Sellers Charges			500,000.00	500,000.00	500,000.00-	100.00%-
52001001/12020162 Enviromental Pollution Charges	77,000.00	7,518,000.00	1,000,000.00	1,000,000.00	6,518,000.00+	651.80%+
52001001/12020163 Waste Collection & Disposal Charges	1,889,700.00	250,000.00	1,000,000.00	1,000,000.00	750,000.00-	75.00%-
Total	**3,508,700.00**	**8,996,584.14**	**17,000,000.00**	**17,000,000.00**	**8,003,415.86-**	**47.08%-**
LICENSES						
GOMBE GOES GREEN (3G)						
Organization/Economic Code						

35002001/22020000							
52002001/12020158	Forest Produce Cutting/Handling Licence		12,000.00			12,000.00+	
52002001/12020161	Bushmeat Sellers Charges	518,000.00					
Total		**518,000.00**	**12,000.00**			**12,000.00+**	
LICENSES							
ENVIROMENTAL PROTECTION AGENCY (GOSEPA)							
Organization/Economic Code							
52003001/22020000							
52003001/12020157	Public Convenience Operating Lincence		1,526,150.00	2,000,000.00	2,000,000.00	473,850.00-	23.69%-
Total			**1,526,150.00**	**2,000,000.00**	**2,000,000.00**	**473,850.00-**	**23.69%-**
LICENSES							
MINISTRY OF HIGHER EDUCATION							
Organization/Economic Code							
63001001/12050000							
63001001/12020152	Issuing of Certificate/Licence		360,300.00	1,000,000.00	1,000,000.00	639,700.00-	63.97%-
63001001/12020153	Annual Renewal License	300,000.00		3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-
Total		**300,000.00**	**360,300.00**	**4,000,000.00**	**4,000,000.00**	**3,639,700.00-**	**90.99%-**
FEES							
BUDGET MONITORIN AND PRICE INTELLIGENCE UNIT (DUE PROCESS)							
Organization/Economic Code							
61010001/12000000							
61010001/12040417	Contractors Registration Fees	337,945,904.55	14,154,458.13	100,000,000.00	100,000,000.00	85,845,541.87-	85.85%-
61010001/12040427	Tender Fees/Bill of Interest /Non Refundable Tender	27,676,384.00	1,450,000.00	100,000,000.00	100,000,000.00	98,550,000.00-	98.55%-
61010001/12040333	Consultants/Service Providers Fees	380,386,281.86	2,500,000.00	10,000,000.00	10,000,000.00	7,500,000.00-	75.00%-
61010001/12040464	Vetting of Contract Fees	289,032,609.04	1,161,556,361.72	25,000,000.00	825,000,000.00	336,556,361.72+	40.79%+
61010001/12040498	Change of Ownership Fees	126,239,861.80					
61010001/12040540	Complaints Fee	5,766,592.11					
Total		**1,167,047,633.36**	**1,179,660,819.85**	**235,000,000.00**	**1,035,000,000.00**	**144,660,819.85+**	**13.98%+**
FEES							
OFFICE OF THE SECRETARY TO THE STATE GOV'T							
Organization/Economic Code							
61001001/12040000							
61001001/12040450	Inspection Fees		1,477,120.48		2,000,000.00	522,879.52-	26.14%-
Total			**1,477,120.48**		**2,000,000.00**	**522,879.52-**	**26.14%-**

FEES							
MUSLIM PILGRIMS WELFARE BOARD							
Organization/Economic Code							
61037001/12040000							
61037001/12040606	Sales of Application/Registration Forms	240,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
61037001/12040494	Screening Fees	120,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-
Total		**360,000.00**		**3,000,000.00**	**3,000,000.00**	**3,000,000.00-**	**100.00%-**
FEES							
CHRISTIAN PILGRIMS WELFARE BOARD							
Organization/Economic Code							
61038001/12040000							
61038001/12040495	Sales of Application/Registration Forms	10,000.00		1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-
61038001/12040494	Screening Fees	5,000.00		1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-
Total		**15,000.00**		**3,000,000.00**	**3,000,000.00**	**3,000,000.00-**	**100.00%-**
FEES							
GOMBE STATE AGENCY FOR COMMUNITY AND SOCIAL							
Organization/Economic Code							
13055001/12040000							
13055001/12040712	Other Earnings	793,430.39					
Total		**793,430.39**					
FEES							
MINISTRY OF INFORMATION AND CULTURE							
Organization/Economic Code							
23001001/12040000							
23001001/12040453	Application Fees			100,000.00	100,000.00	100,000.00-	100.00%-
23001001/12040264	Registration Fee			500,000.00	500,000.00	500,000.00-	100.00%-
23001001/12040402	Levies From Private Printers Category A			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-
23001001/12040558	Levies From Private Printers Category B			1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-
23001001/12040559	Administrative Charges/Processing Fees			4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-
Total				**9,100,000.00**	**9,100,000.00**	**9,100,000.00-**	**100.00%-**
FEES							
OFFICE OF THE AUDITOR GENERAL (STATE)							
Organization/Economic Code							
40001001/12040000							
40001001/12040457	Registration Fees	50,000.00	940,000.00	500,000.00	1,000,000.00	60,000.00-	6.00%-
40001001/12040460	Annual Renewal Fees	890,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-
Total		**940,000.00**	**940,000.00**	**2,500,000.00**	**3,000,000.00**	**2,060,000.00-**	**68.67%-**

FEES							
OFFICE OF THE AUDITOR GENERAL (LG)							
Organization/Economic Code							
40002001/12040000							
40002001/12040457	Registration Fee		40,000.00	1,500,000.00	1,500,000.00	1,460,000.00-	97.33%-
40002001/12040460	Renewal Fee			500,000.00	500,000.00	500,000.00-	100.00%-
Total			**40,000.00**	**2,000,000.00**	**2,000,000.00**	**1,960,000.00-**	**98.00%-**
FEES							
CIVIL SERVICE COMMISION							
Organization/Economic Code							
47001001/47000000							
47001001/47020453	Application Fees		1,451,850.00	500,000.00	2,500,000.00	1,048,150.00-	41.93%-
Total			**1,451,850.00**	**500,000.00**	**2,500,000.00**	**1,048,150.00-**	**41.93%-**
FEES							
MINISTRY OF AGRICULTURE ANIMAL HUSBANDARY AND COOPERATION							
Organization/Economic Code							
15001001/12040000							
15001001/12040425	Disinfection of Produce Fees/Fumigation/Spraying of		9,000.00	200,000.00	200,000.00	191,000.00-	95.50%-
15001001/12040457	Registration Fee	1,253,000.00	3,358,000.00		4,000,000.00	642,000.00-	16.05%-
15001001/12040450	Inspection Fees	885,500.00	1,580,000.00		10,000.00	1,570,000.00+	15,700.00%+
15001001/12040459	Teaching Practice Charges/SIWES	106,000.00					
15001001/12040162	Concession Fees			1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-
15001001/12040470	Games/Sports Charges	1,003,500.00					
Total		**3,248,000.00**	**4,947,000.00**	**1,700,000.00**	**5,710,000.00**	**763,000.00-**	**13.36%-**
MIN OF SPECIAL DUTIES AND REGIONAL INTEGRATION							
Organization/Economic Code							
65001001/12040000							
65001001/12040450	Cold Room Fees	1,295,000.00					
Total		**1,295,000.00**					
FEES							
OFFICE OF THE ACCOUNTANT GENERAL							
Organization/Economic Code							
20007001/12040000							
20007001/12040090	Administrative Charges/Processing Fees			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
20007001/12040187	Games/Sports Charges/Fees			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-

20007001/12040540	Contractors Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
Total				**3,000,000.00**	**3,000,000.00**	**3,000,000.00-**	**100.00%-**
FEES							
GOMBE STATE INTERNAL REVENUE SERVICES							
Organization/Economic Code							
20008001/12040000							
20008001/12020446	Inspection Fees		**206,000.00**		**1,000,000.00**	**794,000.00-**	**79.40%-**
20008001/12020450	Administrative Charges/Processing Fee		**3,126,250.00**			**3,126,250.00+**	
20008001/12040116	Proof Of Ownership Certificate(POC)		**37,040,625.00**		**35,000,000.00**	**2,040,625.00+**	**5.83%+**
20008001/12040333	Consultants/Service Providers Fees	**97,350.00**					
20008001/12040411	Facility Usage Charges			**30,000,000.00**	**10,000,000.00**	**10,000,000.00-**	**100.00%-**
20008001/12020457	Registration Fees	**4,683,125.00**	**17,554,125.00**	**5,000,000.00**	**19,000,000.00**	**1,445,875.00-**	**7.61%-**
20008001/12040549	Motor Vehicle Registration Fees	3,540,600.00	5,805,625.00	2,000,000.00	4,000,000.00	1,805,625.00+	45.14%+
20008001/12040580	Revalidation of Old Number Plates			3,000,000.00			
Total		**8,321,075.00**	**63,732,625.00**	**40,000,000.00**	**69,000,000.00**	**5,267,375.00-**	**7.63%-**
FEES							
MINISTRY OF COMMERCE INDUSTRY AND TOURISM							
Organization/Economic Code							
22001001/12040000							
22001001/12040470	Games/Sports Charges		20,000.00			20,000.00+	
22001001/12040423	Registration of Business Premises/Hotels	2,312,000.00	33,080,656.29	20,000,000.00	32,000,000.00	1,080,656.29+	3.38%+
22001001/12040470	Hotel Business Fees	996,000.00	7,493,475.56		10,000,000.00	2,506,524.44-	25.07%-
22001001/12040477	Newly Constructed Street Corner Shop	140,000.00					
22001001/12040475	Concession Fees	157,800.00	37,543,800.00	2,000,000.00	15,000,000.00	22,543,800.00+	150.29%+
22001001/12040449	Library Usage Charge	1,000.00					
Total		**3,606,800.00**	**78,137,931.85**	**22,000,000.00**	**57,000,000.00**	**21,137,931.85+**	**37.08%+**
GOMBE STATE PROPERTY DEVELOPMENT COMPANY							
Organization/Economic Code							
22018001/12040000							
22018000/12020458	Administrative Charges/Processing Fees	294,652.00					
Total		**294,652.00**					
FEES							
MINISTRY OF SCIENCE & TECHNOLOGY AND INNOVA							
Organization/Economic Code							
28001001/12040000							
28001001/12040477	Facility Usage Charges			400,000.00	400,000.00	400,000.00-	100.00%-

28001001/12040478	Optic Fibre Cables Linear fees		150,000.00		300,000.00	150,000.00-	50.00%-
FEES							
MINISTRY OF WORKS HOUSING AND TRANSPORT							
Organization/Economic Code							
34001001/12040000							
34001001/12040479	Fuel Dumping Fees		6,700.00	15,000,000.00	15,000,000.00	14,993,300.00-	99.96%-
34001001/12040737	Other Airport Services General	154,346,800.00			10,000,000.00	10,000,000.00-	100.00%-
34001001/12040421	MOT Test Training and Workshop Inspection Fees		10,000.00	10,000,000.00	10,000,000.00	9,990,000.00-	99.90%-
34001001/12040406	Transport Services/Haulage fees/Demorage Charges a			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
34001001/12040535	Operating of Private Driving School Fees			500,000.00	500,000.00	500,000.00-	100.00%-
34001001/12040480	Inspection of Accident Vehicle Fees		165,000.00	500,000,000.00	500,000,000.00	499,835,000.00-	99.97%-
34001001/12040430	Certificates of Road Worthness			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
34001001/12040553	Development Levy	500.00					
34001001/12040433	Student Airport Excursion/Other Airport Services Ger		252,700.00	10,000,000.00		252,700.00+	
34001001/12040429	International/Domestic Landing and Parking	3,873,500.00	21,630,000.00	150,000,000.00	150,000,000.00	128,370,000.00-	85.58%-
Total			**150,000.00**	**400,000.00**	**700,000.00**	**550,000.00-**	**78.57%-**
FEES							
MINISTRY OF WATER ENVIROMENT AND FOREST RESOURCES							
Organization/Economic Code							
52001001/12040000							
52001001/12040457	Registration Fees	20,000.00		700,000.00	700,000.00	700,000.00-	100.00%-
52001001/12040475	Concession Fees		10,000.00			10,000.00+	
52001001/12040053	Application Fees			700,000.00	700,000.00	700,000.00-	100.00%-
52001001/12040420	Registration of Fish Farms/Hatchers			500,000.00	500,000.00	500,000.00-	100.00%-
Total		**20,000.00**	**10,000.00**	**1,900,000.00**	**1,900,000.00**	**1,890,000.00-**	**99.47%-**
FEES							
GOMBE STATE WATER BOARD							
Organization/Economic Code							
52102001/12040000							
52102001/12040260	Water Connection &Reconnection Charges	651,000.00		5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-
52102001/12040612	Water TankTreatment Charges		3,330,350.00	10,000,000.00	10,000,000.00	6,669,650.00-	66.70%-
Total		**651,000.00**	**3,330,350.00**	**15,000,000.00**	**15,000,000.00**	**11,669,650.00-**	**77.80%-**
FEES							
STATE URBAN PLANNING & DEVELOPMENT BOARD							
Organization/Economic Code							
53053001/12040000							

34006001/12040458	Administrative Charges/ Processing Fees	11,819,000.00	98,618,500.00	100,000,000.00	100,000,000.00	1,381,500.00-	1.38%-
34006001/12040436	Billboard/Advertisement Fees	4,775,000.00	9,253,000.00	10,000,000.00	10,000,000.00	747,000.00-	7.47%-
34006001/12040588	Signages and Mobile Advertisement	825,000.00					
Total		**17,419,000.00**	**107,871,500.00**	**110,000,000.00**	**110,000,000.00**	**2,128,500.00-**	**1.94%-**
FEES							
MINISTRY OF RURAL COMMUNITY DEVELOPMENT AND CORPORATIVES							
Organization/Economic Code							
54001001/12040000							
54001001/12040362	Inspection Fees	1,232,650.00					
Total		**1,232,650.00**					
FEES							
DIRECTORATE OF LANDS							
Organization/Economic Code							
60001001/12040000							
60001001/12020264	Registration Fee	248,500.00					
Total		**248,500.00**					
FEES							
GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)							
Organization/Economic Code							
60002001/12040000							
60002001/12020453	Preparation Fees	8,801,328.00	995,432.63	500,000.00	500,000.00	495,432.63+	99.09%+
60002001/12020910	Temporary C of O	57,063,393.77		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
60003001/12020458	Fuel Dumping Fees	115,000.00					
60003001/12020487	Processing Fees	360,000.00					
60002001/12020438	Survey/Planning Fees		1,208,297.39	35,000,000.00	35,000,000.00	33,791,702.61-	96.55%-
60002001/12020438	Clearance on Development Plans	16,280.00	422,612.49			422,612.49+	
60002001/12020450	Inspection Fees	145,000.00	2,213,136.16			2,213,136.16+	
60003001/12040053	Application Fees	5,127,427.00	15,542,872.89	25,000,000.00	25,000,000.00	9,457,127.11-	37.83%-
60002001/12020456	Registration Fees	49,294,112.30	160,000.00	45,000,000.00	45,000,000.00	44,840,000.00-	99.64%-
60002001/12020458	Administrative Charges/Processing Fees	54,420.00	265,000.00	250,000.00	250,000.00	15,000.00+	6.00%+
60002001/12020474	Transfer of C of O	5,505,911.67	24,247,501.65	10,000,000.00	10,000,000.00	14,247,501.65+	142.48%+
60002001/12020908	Consent Fees	685,000.00	490,000.00	700,000.00	700,000.00	210,000.00-	30.00%-
60002001/12020911	Extention of Titles	1,555,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-
60002001/12020400	Premium on Lands	1,566,000.00	293,340,401.98	20,000,000.00	20,000,000.00	273,340,401.98+	1,366.70%+
60002001/12020471	Other Fees	8,955,049.00	115,303.34			115,303.34+	
60002001/12040409	Certification Fees			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-
60003001/12040556	Beacon Installation/Replacement Fees			400,000.00	400,000.00	400,000.00-	100.00%-
Total		**139,243,921.74**	**339,000,558.53**	**141,850,000.00**	**141,850,000.00**	**197,150,558.53+**	**138.99%+**

FEES							
OFFICE OF THE SURVEYOR GENERAL							
Organization/Economic Code							
60003001/12040000							
60003001/12020457	Survey/Planning Fees	2,777,800.00	9,911,200.00	5,000,000.00	5,000,000.00	4,911,200.00+	98.22%+
60003001/12040039	Beacon Installation/Replacement Fees	1,861,500.00	924,000.00	1,000,000.00	1,000,000.00	76,000.00-	7.60%-
60003001/12020481	Registration of Hotels	959,400.00	40,000.00			40,000.00+	
60003001/12020438	Registration Fees	883,800.00	580,000.00	2,000,000.00	2,000,000.00	1,420,000.00-	71.00%-
Total		**6,482,500.00**	**11,455,200.00**	**8,000,000.00**	**8,000,000.00**	**3,455,200.00+**	**43.19%+**
FEES							
MINISTRY OF JUSTICE							
Organization/Economic Code							
26001001/12040000							
26001001/12040397	Vetting of Contract Fees	8,034,100.00					
Total		**8,034,100.00**					
FEES							
HIGH COURT OF JUSTICE							
Organization/Economic Code							
18011001/12040000							
18051001/12020401	Court/Court Summons Fees	3,381,700.00	8,857,561.74	5,000,000.00	5,000,000.00	3,857,561.74+	77.15%+
18051001/12020496	Search Fees	33,100.00					
18051001/12020415	Motion on Notice/Annetures	311,400.00	10,000.00	500,000.00	500,000.00	490,000.00-	98.00%-
18051001/12020487	Certification Fees	13,500.00	2,000.00	5,000,000.00	5,000,000.00	4,998,000.00-	99.96%-
26000000/12040407	Screening Fees			500,000.00	500,000.00	500,000.00-	100.00%-
26000000/12040408	Other Fees			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
18051001/12020483	Affidavit/Declaration Fees	455,800.00	579,555.72	500,000.00	500,000.00	79,555.72+	15.91%+
18051001/12020495	Preparation Fees	352,400.00					
18051001/12020493	Registration of NATA Union Members	500.00					
18051001/12020492	Birth and Death Registration Fees	1,000.00					
18051001/12020485	Complains Fees	72,900.00					
18051001/12020426	Court Summons Fees	3,935,100.00	25,156,925.96			25,156,925.96+	
18051001/12020483	Probate Fees	128,100.00	20,200.00	500,000.00	500,000.00	479,800.00-	95.96%-
18051001/12020486	Marriage Certificate Fees		4,000.00			4,000.00+	
18051001/12020488	Transfer of Cases Fees			11,000,000.00	11,000,000.00	11,000,000.00-	100.00%-
18051001/12020489	Witness Fees	45,600.00		500,000.00	500,000.00	500,000.00-	100.00%-
18051001/12020489	Entry of Appeal Fees	103,700.00		500,000.00	500,000.00	500,000.00-	100.00%-
Total		**8,834,800.00**	**34,630,243.42**	**25,000,000.00**	**25,000,000.00**	**9,630,243.42+**	**38.52%+**

FEES							
COLLEGE OF LEGAL & ISLAMIC STUDIES NAFADA							
Organization/Economic Code							
26006001/12040000							
26006001/12040017	Contractors Registration Fees			300,000.00	300,000.00	300,000.00-	100.00%-
26006001/12040027	Tender Fees/Bill of Interest/Non-Refundable Tender	296,000.00		1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-
26006001/12040457	Registration Fees	1,552,000.00	13,945,100.00	10,000,000.00	10,000,000.00	3,945,100.00+	39.45%+
26006001/12040459	Teaching Practice Charges/SIWES	884,000.00		500,000.00			
26006001/12040462	Examination Fees	2,652,000.00	7,088,500.00	6,000,000.00	6,000,000.00	1,088,500.00+	18.14%+
26006001/12040477	Facillity Usage Charge	684,000.00		1,700,000.00			
26006001/12040469	Verification of Result Charges	1,797,000.00		1,700,000.00			
26006001/12040456	Matriculation Fees	2,796,000.00		3,000,000.00			
26006001/12040449	Library Usage Charges	785,000.00		2,000,000.00			
26006001/12060649	Student Handbook	964,000.00		2,000,000.00			
26006001/12040444	ICT Charges	883,000.00		500,000.00			
26006001/12040470	Games/Sport Charges	1,341,000.00	2,408,000.00	2,000,000.00		2,408,000.00+	
26006001/12050759	Hostel Accomodation Charges	731,000.00		2,500,000.00			
Total		**15,365,000.00**	**23,441,600.00**	**33,700,000.00**	**17,800,000.00**	**5,641,600.00+**	**31.69%+**
JUDICIARY - AREA COURT DIVISION							
Organization/Economic Code							
26055001/12040000							
18053001/12020401	Courts/Court Summon Fees	157,050.00		2,000,000.00			
Total		**157,050.00**		**2,000,000.00**			
FEES							
MINISTRY OF YOUTH AND SPORT DEVELOPMENT							
Organization/Economic Code							
13001001/12040000							
13001001/12020450	Inspection Fees			100,000.00	100,000.00	100,000.00-	100.00%-
13001001/12020453	Application Fees			50,000.00	50,000.00	50,000.00-	100.00%-
13001001/12020457	Registration Fees	245,000.00	1,230,000.00	1,500,000.00	1,500,000.00	270,000.00-	18.00%-
13001001/12020467	Supervision Charges General			50,000.00	50,000.00	50,000.00-	100.00%-
Total		**245,000.00**	**1,230,000.00**	**1,700,000.00**	**1,700,000.00**	**470,000.00-**	**27.65%-**
FEES							
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT							
Organization/Economic Code							
14001001/12040000							

14001001/12020457	Registration Fees	5,000.00					
14001001/12020450	Inspection Fees			500,000.00	500,000.00	500,000.00-	100.00%-
Total		**5,000.00**		**500,000.00**	**500,000.00**	**500,000.00-**	**100.00%-**
FEES							
MINISTRY OF EDUCATION							
Organization/Economic Code							
17001001/12040000							
17001001/12020471	Other Fees	5,812,477.00	3,125,000.00			3,125,000.00+	
17001001/12020453	Application Fees	110,000.00	3,775,000.00	10,000,000.00	10,000,000.00	6,225,000.00-	62.25%-
17001001/12020457	Registration Fees		7,030,000.00	1,000,000.00	1,000,000.00	6,030,000.00+	603.00%+
17001001/12040457	Registration Fees	1,390,000.00	401,250.00			401,250.00+	
17001001/12040406	Transport Service/Haulage Fees/Demorage Charges/E	1,816,305.00	6,637,174.34	10,000,000.00	10,000,000.00	3,362,825.66-	33.63%-
17001001/12060607	Sales of Registration Forms			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
17001001/12040419	PTA Levy		630,000.00	3,000,000.00	3,000,000.00	2,370,000.00-	79.00%-
17001001/12020592	Optic Fiber cable laying	25,400.00					
Total		**9,154,182.00**	**21,598,424.34**	**25,000,000.00**	**25,000,000.00**	**3,401,575.66-**	**13.61%-**
FEES							
STATE UNIVERSAL BASIC EDUCATION							
Organization/Economic Code							
17003001/12040000							
17003001/12040427	Tender Fees/Bill of Interest/Non RefundableTender f		110,000.00	500,000.00	500,000.00	390,000.00-	78.00%-
17003001/12040464	Vetting for Contract fees			500,000.00	500,000.00	500,000.00-	100.00%-
Total			**110,000.00**	**1,000,000.00**	**1,000,000.00**	**890,000.00-**	**89.00%-**
FEES							
GOMBE STATE POLYTECHNIC BAJOGA							
Organization/Economic Code							
63018001/12040000							
63018001/12040441	Employee Contributions			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
63018001/12040457	Registration Fees		22,130,791.31	5,000,000.00	5,000,000.00	17,130,791.31+	342.62%+
63018001/12040459	Teaching Practice Charges/SIWES			500,000.00	500,000.00	500,000.00-	100.00%-
63018001/12040462	Examination Fees		26,892.54	2,000,000.00	2,000,000.00	1,973,107.46-	98.66%-
63018001/12040477	Facility Usage Charges		1,835,499.90	1,000,000.00	1,000,000.00	835,499.90+	83.55%+
63018001/12040493	Matriculation Fees		327,000.00			327,000.00+	
63018001/12040496	Collection of Statement/Certificate Fee		1,397,196.01			1,397,196.01+	
63018001/12040458	Administrative Charges/Processing Fees	1,470.00	87,237.74	1,000,000.00	1,000,000.00	912,762.26-	91.28%-
63018001/12040469	Verification of Result Charges	133,000.00	1,034,950.00	2,000,000.00	2,000,000.00	965,050.00-	48.25%-

63018001/12040449	Library Usage Fees			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
63018001/12040463	Tuition Fees		2,492,749.98	10,000,000.00	10,000,000.00	7,507,250.02-	75.07%-
63018001/12040444	ICT Fees	12,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
63018001/12040470	Games/Sports Charges			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
Total		**146,470.00**	**29,332,317.48**	**25,500,000.00**	**25,500,000.00**	**3,832,317.48+**	**15.03%+**
FEES							
COLLEGE OF EDUCATION BILLILIRI							
Organization/Economic Code							
63019001/12040000							
63019001/12040441	Employee Contribution			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
63019001/12040427	Tender Fees/Bill of Interest/Non -Refundable Tender			1,350,000.00	1,350,000.00	1,350,000.00-	100.00%-
63019001/12040402	Medical Service Fees/Laboratory Fees	361,000.00	38,000.00			38,000.00+	
63019001/12040458	Administrative Charges/Processing Fees		451,000.00	300,000.00	300,000.00	151,000.00+	50.33%+
63019001/12040457	Registration Fees	178,850.00	1,330,684.99	3,000,000.00	3,000,000.00	1,669,315.01-	55.64%-
63019001/12040462	Examination Fees	648,000.00	459,000.00	3,750,000.00	3,750,000.00	3,291,000.00-	87.76%-
63019001/12040417	TransportService/HaulageFees/Demorage Charge/Bo	4,275,000.00					
63019001/12040417	Contractors Registration Fees	40,000.00		500,000.00	500,000.00	500,000.00-	100.00%-
63019001/12040469	Verification of Result Charges			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
63019001/12040449	Library Usage Charges			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
63019001/12040463	Tuition Fees	576,500.00	1,972,185.80	3,000,000.00	3,000,000.00	1,027,814.20-	34.26%-
63019001/12040444	ICT Fees		492,000.00	2,875,000.00	2,875,000.00	2,383,000.00-	82.89%-
63019001/12040470	Games/Sport Charges		489,000.00	1,750,000.00	1,750,000.00	1,261,000.00-	72.06%-
Total		**6,079,350.00**	**5,231,870.79**	**19,525,000.00**	**19,525,000.00**	**14,293,129.21-**	**73.20%-**
FEES							
TEACHERS SERVICE COMMISSION							
Organization/Economic Code							
17017001/12040000							
17017001/12040468	Appointment Letter Collection Fees			100,000.00	100,000.00	100,000.00-	100.00%-
Total				**100,000.00**	**100,000.00**	**100,000.00-**	**100.00%-**
FEES							
MINISTRY OF HIGHER EDUCATION							
Organization/Economic Code							
63001001/12040000							
63001001/12040450	Inspection Fees		2,708,000.00	2,000,000.00	2,000,000.00	708,000.00+	35.40%+
63001001/12040457	Registration Fee		1,160,000.00	1,500,000.00	1,500,000.00	340,000.00-	22.67%-
63001001/12040491	Private Institutions fees		200,000.00	10,000,000.00	10,000,000.00	9,800,000.00-	98.00%-
Total			**4,068,000.00**	**13,500,000.00**	**13,500,000.00**	**9,432,000.00-**	**69.87%-**

FEES							
GOMBE STATE UNIVERSITY							
Organization/Economic Code							
63020001/12040000							
63020001/12040417	Contractors Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
63020001/12040427	Tender Fees/Bill of Interest/Non RefundableTender F	440,000.00		600,000.00	600,000.00	600,000.00-	100.00%-
63020001/12040457	Registration Fees	1,371,104,702.59	19,273,852.66	900,000,000.00	900,000,000.00	880,726,147.34-	97.86%-
Total		**1,371,544,702.59**	**19,273,852.66**	**901,600,000.00**	**901,600,000.00**	**882,326,147.34-**	**97.86%-**
FEES							
MINISTRY OF HEALTH							
Organization/Economic Code							
21001001/12040000							
21001001/12040450	Inspection Fees		930,000.00	2,000,000.00	2,000,000.00	1,070,000.00-	53.50%-
21001001/12040403	Upgrade of Private Medical Facility Fees		1,370,000.00	2,000,000.00	2,000,000.00	630,000.00-	31.50%-
21001001/12040407	Inspection of Private Schools (Health Hazard)		203,000.00	2,000,000.00	2,000,000.00	1,797,000.00-	89.85%-
21001001/12040457	Registration Fee	755,000.00	192,000.00			192,000.00+	
21001001/12040460	Annual Renewal Fees	2,763,000.00	281,000.00	4,000,000.00	4,000,000.00	3,719,000.00-	92.98%-
21001001/12040662	Registration of Patent Proprietary Medicine Vendors	260,000.00					
21001001/12020134	PatentMedicine and Drugs License	57,205,569.62	1,470,000.00	70,000,000.00	70,000,000.00	68,530,000.00-	97.90%-
21001001/12040458	Administrative Charges/Processing Fees		650,000.00			650,000.00+	
21001001/12020153	Annual Renewal License		320,000.00			320,000.00+	
21001001/12070772	Earnings from Open Space Usage	1,187,198.00		200,000.00	200,000.00	200,000.00-	100.00%-
Total		**62,170,767.62**	**5,416,000.00**	**80,200,000.00**	**80,200,000.00**	**74,784,000.00-**	**93.25%-**
FEES							
COLLEGE OF NURSING & MIDWIFERY GOMBE							
Organization/Economic Code							
21011001/12040000							
21011001/12040457	Registration Fee	6,456,300.00	66,930,000.00	40,000,000.00	40,000,000.00	26,930,000.00+	67.33%+
21011001/12040463	Tuition Fees	41,521,400.00	25,237,562.59	15,000,000.00	15,000,000.00	10,237,562.59+	68.25%+
Total		**47,977,700.00**	**92,167,562.59**	**55,000,000.00**	**55,000,000.00**	**37,167,562.59+**	**67.58%+**
FEES							
GOMBE STATE TRADITIONAL MEDICINE BOARD							
Organization/Economic Code							
21015001/12040000							
21015001/12060606	Sales of Applications Form		7,500.00	1,000,000.00	1,000,000.00	992,500.00-	99.25%-
21015001/12060644	Sales of out Patient Cards	11,800.00		500,000.00	500,000.00	500,000.00-	100.00%-
Total		**11,800.00**	**7,500.00**	**1,500,000.00**	**1,500,000.00**	**1,492,500.00-**	**99.50%-**

FEES							
COLLEGE OF HEALTH TECHNOLOGY KALTUNGO							
Organization/Economic Code							
21016001/12040000							
21016001/12040498	Other Fees		10,057,059.19	1,000,000.00	1,000,000.00	9,057,059.19+	905.71%+
21016001/12040457	Registration Fee	159,670,640.55	8,195,500.00	15,000,000.00	15,000,000.00	6,804,500.00-	45.36%-
Total		**159,670,640.55**	**18,252,559.19**	**16,000,000.00**	**16,000,000.00**	**2,252,559.19+**	**14.08%+**
FEES							
MINISTRY OF ENVIRONMENT & FOREST RESOURCES							
Organization/Economic Code							
35001001/12040000							
35001001/12040212	Wood/Charcol Transporting Charges	6,000.00					
35001001/12040240	Forest Licences Roller Saw Mill Hammer/Licenses	4,310,500.00					
35001001/12040319	Waste Collection and Disposal Charges	947,500.00	45,500.00			45,500.00+	
35001001/12040376	Environmental Pollution Charges	619,000.00					
35001001/12040494	Public Convenience Operating Licence	2,950,900.00					
35001001/12040536	Registration of Environmental Consultancy	75,000.00					
Total		**8,908,900.00**	**45,500.00**			**45,500.00+**	
FEES							
GOMBE STATE ENVIROMENTAL PROTECTION AGENCY (GOSEPA)							
Organization/Economic Code							
52003001/12040000							
52003001/12040025	Disinfection of Produce/Fumigation Services/Spraying	134,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
52003001/12040050	Inspection Fees	41,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-
52003001/12040398	Administration Charges/Processing Fees			500,000.00	500,000.00	500,000.00-	100.00%-
52003001/12020157	Public Convinience Operating Licence	2,000.00					
Total		**177,000.00**		**3,500,000.00**	**3,500,000.00**	**3,500,000.00-**	**100.00%-**
FEES							
MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTANCY AFFAIRS							
Organization/Economic Code							
51001001/12040000							
51001001/12040498	Other Fees		1,711,949,566.15			1,711,949,566.15+	
51001001/12040500	Registration of Community Dev Association & Comm		170,500.00	5,000,000.00	5,000,000.00	4,829,500.00-	96.59%-
51001001/12040125	Registration of Business Premises			1,500,000,000.00	1,500,000,000.00	1,500,000,000.00-	100.00%-
51001001/12040545	TransportService/HaulageFees/Demorage Charge/Bo			500,000,000.00	500,000,000.00	500,000,000.00-	100.00%-
Total			**1,712,120,066.15**	**2,005,000,000.00**	**2,005,000,000.00**	**292,879,933.85-**	**14.61%-**
TOTAL FEES		**3,208,542,575.25**	**3,811,226,645.40**	**4,647,075,000.00**	**5,503,985,000.00**	**1,692,758,354.60-**	**30.76%-**

FINES						
MINISTRY OF SPECIAL DUTIES AND REGIONAL INTEGRATION						
Organization/Economic Code						
65001001/12050000						
65001001/12050020 Non Compliance Penalty	531,000.00					
Total	**531,000.00**					
FINES						
GOMBE STATE INTERNAL REVENUE SERVICES						
Organization/Economic Code						
20008001/12050000						
20008001/12050003 Penalties (General)	11,006,667.50	77,226,499.51	15,000,000.00	90,000,000.00	12,773,500.49-	14.19%-
Total	**11,006,667.50**	**77,226,499.51**	**15,000,000.00**	**90,000,000.00**	**12,773,500.49-**	**14.19%-**
FINES						
MINISTRY OF WATER ENVIROMENT AND FOREST RESOURCES						
Organization/Economic Code						
52001001/12050000						
52001001/12050503 Penalties (General)			300,000.00	300,000.00	300,000.00-	100.00%-
Total			**300,000.00**	**300,000.00**	**300,000.00-**	**100.00%-**
FINES						
GOMBE STATE WATER BOARD						
Organization/Economic Code						
52102001/12050000						
52102001/12050003 Penalties (General)		**23,000.00**	**500,000.00**	**500,000.00**	**477,000.00-**	**95.40%-**
FINES						
STATE URBAN PLANNING AND DEVELOPMENT BOARD						
Organization/Economic Code						
53053001/12050000						
34006001/12050504 Fines for Illegal Cutting of Roads	10,528,000.00	17,800,200.00	5,000,000.00	5,000,000.00	12,800,200.00+	256.00%+
Total	**10,528,000.00**	**17,800,200.00**	**5,000,000.00**	**5,000,000.00**	**12,800,200.00+**	**256.00%+**
FINES						
DIRECTORATE OF LANDS						
Organization/Economic Code						
60001001/12050000						
60001001/12020540 Sales of Layout Plans	59,765.00					
Total	**59,765.00**					

FINES						
GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)						
Organization/Economic Code						
60002001/12040000						
60002001/12020524 Penalty on Interest on PAYE/Witholding Tax		30,000.00	1,000,000.00	1,000,000.00	970,000.00-	97.00%-
Total		**30,000.00**	**1,000,000.00**	**1,000,000.00**	**970,000.00-**	**97.00%-**
FINES						
HIGH COURT OF JUSTICE						
Organization/Economic Code						
18051001/12050000						
18051001/12020501 Court Fines	17,655,548.00	48,223,048.03	10,000,000.00	10,000,000.00	38,223,048.03+	382.23%+
18051001/12020538 NA	1,554,100.00					
18051001/12020503 Penalties (General)	138,216.24	2,837,418.22	500,000.00	500,000.00	2,337,418.22+	467.48%+
Total	**19,347,864.24**	**51,060,466.25**	**10,500,000.00**	**10,500,000.00**	**40,560,466.25+**	**386.29%+**
FINES						
SHARIA COURT OF APPEAL						
Organization/Economic Code						
18053001/12050000						
18053001/12020001 Court Fines	91,900.00					
18053001/12020415 Motion on Notice/Annetures	39,600.00		50,000.00	50,000.00	50,000.00-	100.00%-
18053001/12020003 Non Compliance Penalty	16,600.00					
Total	**148,100.00**		**50,000.00**	**50,000.00**	**50,000.00-**	**100.00%-**
FINES						
AREA COURT DIVISION						
Organization/Economic Code						
26055001/12050000						
TOTAL FINES	**64,555,186.99**	**146,336,415.76**	**563,850,000.00**	**638,850,000.00**	**492,513,584.24-**	**77.09%-**
FINES						
MINISTRY OF HIGHER EDUCATION						
Organization/Economic Code						
63001001/12050000						
63001001/12050503 Penalties (General)			4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-
Total			**4,000,000.00**	**4,000,000.00**	**4,000,000.00-**	**100.00%-**

FINES						
MINISTRY OF EDUCATION						
Organization/Economic Code						
17001001/12060000						
17001001/12020551 PTA Levy		31,250.00			31,250.00+	
17001001/12020427 Tender Fees/Bill of Interest/Non Refundable Tender			7,000,000.00	7,000,000.00	7,000,000.00-	100.00%-
Total		**31,250.00**	**7,000,000.00**	**7,000,000.00**	**6,968,750.00-**	**99.55%-**
FINES						
COLLEGE OF NURSING & MIDWIFERY GOMBE						
Organization/Economic Code						
21011001/12040000						
21011001/12040406 Transport Services/Haulage Fees/Demorage Charges/	22,509,790.25	165,000.00	500,000.00	500,000.00	335,000.00-	67.00%-
Total	**22,509,790.25**	**165,000.00**	**500,000.00**	**500,000.00**	**335,000.00-**	**67.00%-**
FINES						
COLLEGE OF HEALTH TECHNOLOGY KALTUNGO						
Organization/Economic Code						
21016001/12040000						
21016001/12050550 Boarding and Loadging Charges	424,000.00					
Total	**424,000.00**					
TOTAL FINES	**64,555,186.99**	**146,336,415.76**	**563,850,000.00**	**638,850,000.00**	**492,513,584.24-**	**77.09%-**
SALES						
GOMBE STATE HOUSE OF ASSEMBLY						
Organization/Economic Code						
12003001/12020600						
12003001/12060601 Sale of Journal & Publication			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-
Total			**2,000,000.00**	**2,000,000.00**	**2,000,000.00-**	**100.00%-**
SALES						
GOMBE STATE HOUSE OF ASSEMBLY SERVICE COMMISSION						
Organization/Economic Code						
12004001/12020600						
12004001/12060617 Sale of Trasfer of Service Forms			500,000.00	500,000.00	500,000.00-	100.00%-
12004001/12060606 Sales of Application Forms			500,000.00	500,000.00	500,000.00-	100.00%-
Total			**1,000,000.00**	**1,000,000.00**	**1,000,000.00-**	**100.00%-**

SALES						
MINISTRY OF INFORMATION AND CULTURE						
Organization/Economic Code						
23001001/12060000						
23001001/12060006 Sales of Journal and Publication			200,000.00	200,000.00	200,000.00-	100.00%-
Total			**200,000.00**	**200,000.00**	**200,000.00-**	**100.00%-**
SALES						
ESTABLISHMENT & SERVICE MATTERS BUREAU						
Organization/Economic Code						
11034001/12020000						
25034001/12060422 State Indigene Letter		300,000.00	3,500,000.00	3,500,000.00	3,200,000.00-	91.43%-
Total		**300,000.00**	**3,500,000.00**	**3,500,000.00**	**3,200,000.00-**	**91.43%-**
SALES						
CIVIL SERVICE COMMISSION						
Organization/Economic Code						
47001001/12060000						
47001001/12060617 Sale of Trasfer of Service Forms	504,000.00	123,000.00	500,000.00	500,000.00	377,000.00-	75.40%-
47001001/12060606 Sales of Application Forms	480,200.00	1,958,000.00	2,000,000.00	2,000,000.00	42,000.00-	2.10%-
47001001/12060618 Sales of Secondment Forms	37,896.00		500,000.00	500,000.00	500,000.00-	100.00%-
47001001/12060621 Sales of Withdrawal /Resignation/Retirement Forms	55,000.00		1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-
47001001/12060619 Sales of Contract Appointment / Re Engagement Forr	329,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
47001001/12060620 Sale of Aper Forms	521,900.00	1,741,450.00	1,500,000.00	2,000,000.00	258,550.00-	12.93%-
Total	**1,927,996.00**	**3,822,450.00**	**7,000,000.00**	**7,500,000.00**	**3,677,550.00-**	**49.03%-**
SALES						
MINISTRY OF WORKS HOUSING AND TRANSPORT						
Organization/Economic Code						
650055/12060000						
34001001/12060607 Sales of Registration Forms			15,000,000.00	15,000,000.00	15,000,000.00-	100.00%-
34001001/12060616 Other Sales	9,556,500.00	5,459,375.56	18,000,000.00	18,000,000.00	12,540,624.44-	69.67%-
Total	**9,556,500.00**	**5,459,375.56**	**33,000,000.00**	**33,000,000.00**	**27,540,624.44-**	**83.46%-**
SALES						
GOMBE STATE INDEPENDENT ELECTORAL COMMISSION						
Organization/Economic Code						
48001001/12060000						
48001001/12060622 Sale of Nomination Forms	10,100,000.00					
Total	**10,100,000.00**					

SALES							
LOCAL GOVERNMENT SERVICE COMMISSION							
Organization/Economic Code							
49001001/12060000							
49001001/12060606	Sales of Application Forms	45,000.00	3,000.00	500,000.00	500,000.00	497,000.00-	99.40%-
49001001/12060617	Sales of Transfer of Service Forms	59,000.00	580,000.00	500,000.00	1,000,000.00	420,000.00-	42.00%-
49001001/12060620	Sales of APERS FORMS	4,337,000.00	378,000.00	5,000,000.00	5,000,000.00	4,622,000.00-	92.44%-
Total		**4,441,000.00**	**961,000.00**	**6,000,000.00**	**6,500,000.00**	**5,539,000.00-**	**85.22%-**
SALES							
MINISTRY OF AGRICULTURE ANIMAL HUSBANDRY AND CORPERATION							
Organization/Economic Code							
15001001/12060000							
15001001/12060616	Other Sales	784,029,500.00	3,875,000.00	2,000,000.00	7,000,000.00	3,125,000.00-	44.64%-
15001001/12060623	Sales of Fertilizer		7,001,168,000.00	800,000,000.00	2,800,000,000.00	4,201,168,000.00+	150.04%+
15001001/12060608	Sales of Improved Seeds/Chemicals			25,000,000.00	25,000,000.00	25,000,000.00-	100.00%-
15001001/12060624	Strategic Grain Reserve Sales			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-
Total		**784,029,500.00**	**7,005,043,000.00**	**832,000,000.00**	**2,837,000,000.00**	**4,168,043,000.00+**	**146.92%+**
SALES							
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT							
Organization/Economic Code							
20001001/12060000							
20001001/12060629	Sales of Government Property			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-
20001001/12060628	Proceeds from Auction		58,779,375.73	100,000,000.00	100,000,000.00	41,220,624.27-	41.22%-
Total			**58,779,375.73**	**110,000,000.00**	**110,000,000.00**	**51,220,624.27-**	**46.56%-**
SALES							
OFFICE OF THE ACCOUNTANT GENERAL							
Organization/Economic Code							
20007001/12060000							
20007001/12060010	Proceeds from Auction			15,000,000.00	15,000,000.00	15,000,000.00-	100.00%-
20007001/12060139	Sales of Government Property			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-
Total				**20,000,000.00**	**20,000,000.00**	**20,000,000.00-**	**100.00%-**
SALES							
GOMBE STATE INTERNAL REVENUE SERVICES							
Organization/Economic Code							
20008001/12060000							
20008001/12020616	Other Sales	41,011,125.00	38,505,200.00	48,000,000.00	48,000,000.00	9,494,800.00-	19.78%-

20008001/12020631	Sale of Vehicle Stickers		4,110,000.00	4,000,000.00	149,000,000.00	144,890,000.00-	97.24%-
20008001/12020635	Proof of Ownership Certificate	15,744,575.00					
20008001/12020636	Heavy Duty Vehicles Permit	568,000.00			2,000,000.00	2,000,000.00-	100.00%-
20008001/12060049	Sale of Hackeney & State Carriage Badges	178,000.00					
20008001/12060050	Sales of New Number Plates Form	8,555,000.00					
20008001/12060052	Revalidation of Old Number Plates				3,000,000.00	3,000,000.00-	100.00%-
20008001/12060112	Sales of Driver's and Conductor's Badge	6,360,950.00	8,126,500.00	7,000,000.00	7,000,000.00	1,126,500.00+	16.09%+
20008001/12060169	Sales of Reflective Jacket			2,000,000.00	167,000,000.00	167,000,000.00-	100.00%-
20008001/12060170	Sale of Replacement of Missing Number Plates		19,812,000.00		253,000,000.00	233,188,000.00-	92.17%-
Total		**72,417,650.00**	**70,553,700.00**	**61,000,000.00**	**629,000,000.00**	**558,446,300.00-**	**88.78%-**
SALES							
GOMBE STATE PROPERTY DEVELOPMENT COMPANY							
Organization/Economic Code							
22018001/12020600							
22018000/12020606	Sales of Application Forms	1,401,899.00					
Total		**1,401,899.00**					
SALES							
MINISTRY OF WATER ENVIROMENT AND FOREST RESOURCES							
Organization/Economic Code							
52001001/12060000							
20007001/12060010	Proceeds from Auction			15,000,000.00	15,000,000.00	15,000,000.00-	100.00%-
20007001/12060139	Sales of Government Property			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-
Total				**20,000,000.00**	**20,000,000.00**	**20,000,000.00-**	**100.00%-**
SALES							
GOMBE STATE WATER BOARD							
Organization/Economic Code							
52102001/12060000							
52102001/12020606	Sales of Application Forms			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-
52102001/12040261	Water Rate/Charges/Change of Water Line	20,000.00					
Total		**20,000.00**		**2,000,000.00**	**2,000,000.00**	**2,000,000.00-**	**100.00%-**
SALES							
OFFICE OF THE SUVEYYOR GENERAL							
Organization/Economic Code							
60003001/12060000							
60003001/12020637	Sales of Maps	588,700.00	30,000.00	1,000,000.00	1,000,000.00	970,000.00-	97.00%-
Total		**588,700.00**	**30,000.00**	**1,000,000.00**	**1,000,000.00**	**970,000.00-**	**97.00%-**

SALES						
MINISTRY OF COOPERATIVES & POVERTY ALLEVIATION						
Organization/Economic Code						
69001001/12060000						
54001001/12060053 Registration Forms	346,000.00					
Total	**346,000.00**					
SALES						
GOMBE STATE GEOGRAPHIC INFO. SYSTEM - GOGI						
Organization/Economic Code						
60002001/12060000						
60002001/12020616 Other Sales	429,125.00	440,000.00	500,000.00	500,000.00	60,000.00-	12.00%-
60002001/12020616 Sales of Layout Plans	559,245.10	1,781,217.31	1,000,000.00	1,000,000.00	781,217.31+	78.12%+
SALES						
OFFICE OF THE SURVEYOR GENERAL						
Organization/Economic Code						
60003001/12060000						
Total	**988,370.10**	**2,221,217.31**	**1,500,000.00**	**1,500,000.00**	**721,217.31+**	**48.08%+**
SALES						
JUDICIAL SERVICE COMMISSION						
Organization/Economic Code						
18011001/12060000						
18011001/12060159 Sales of Application Forms	957,000.00	28,000.00	1,000,000.00	1,000,000.00	972,000.00-	97.20%-
18011001/12060160 Sales of Transfer of Service Forms	53,100.00	33,000.00	500,000.00	500,000.00	467,000.00-	93.40%-
18011001/12060161 Sales of (APERS Form	172,000.00	567,000.00	1,500,000.00	1,500,000.00	933,000.00-	62.20%-
18011001/12060162 Sales of Contract Appointment/Re-Engagement Form	188,200.00	84,000.00	500,000.00	500,000.00	416,000.00-	83.20%-
18011001/12060165 Sale of Recruitment/Appointment Forms	135,000.00	60,850.00	500,000.00	500,000.00	439,150.00-	87.83%-
Total	**1,505,300.00**	**772,850.00**	**4,000,000.00**	**4,000,000.00**	**3,227,150.00-**	**80.68%-**
SALES						
HIGH COURT OF JUSTICE						
Organization/Economic Code						
18051001/12060000						
18051001/12020606 Sales of Application Forms	36,000.00	700.00	1,000,000.00	1,000,000.00	999,300.00-	99.93%-
18051001/12020606 Sales of Application Forms		1,500.00			1,500.00+	
Total	**36,000.00**	**2,200.00**	**1,000,000.00**	**1,000,000.00**	**997,800.00-**	**99.78%-**

SALES						
SHARIA COURT DIVISION						
Organization/Economic Code						
18053001/12060000						
18053001/12020606 Sales of Application Forms	49,000.00	60,900.00			60,900.00+	
Total	**49,000.00**	**60,900.00**			**60,900.00+**	
SALES						
COLLEGE OF LEGAL & ISLAMIC STUDIES NAFADA						
Organization/Economic Code						
26006001/12060000						
26006001/12060603 Sales of ID Cards	900,000.00	12,000.00	500,000.00	500,000.00	488,000.00-	97.60%-
26006001/12060648 Sales of Application Form	394,000.00		4,200,000.00			
Total	**1,294,000.00**	**12,000.00**	**4,700,000.00**	**500,000.00**	**488,000.00-**	**97.60%-**
SALES						
MINISTRY OF YOUTH AND SOCIAL DEVELOPMET						
Organization/Economic Code						
13001001/12060000						
13001001/12020606 Sales of Application Forms	440,000.00		200,000.00	200,000.00	200,000.00-	100.00%-
Total	**440,000.00**		**200,000.00**	**200,000.00**	**200,000.00-**	**100.00%-**
SALES						
MINISTRY OF EDUCATION						
Organization/Economic Code						
17001001/12060000						
17001001/12060617 Sales of Transfer of Service Forms	1,592,015.00		1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-
17001001/12060606 Sales of Application Forms	782,039.00	8,946,550.00	2,000,000.00	2,000,000.00	6,946,550.00+	347.33%+
Total	**2,374,054.00**	**8,946,550.00**	**3,500,000.00**	**3,500,000.00**	**5,446,550.00+**	**155.62%+**
SALES						
STATE POLYTECHNIC BAJOGA						
Organization/Economic Code						
63018001/12060000						
63018001/12060648 Sales of Admission Form			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
63018001/12060603 Sales of ID Cards		1,226,999.96	500,000.00	500,000.00	726,999.96+	145.40%+
63018001/12060649 Students Handbook			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
63018001/12060628 Proceeds from Auctions	110,000.00			1,000,000.00	1,000,000.00-	100.00%-
Total	**110,000.00**	**1,226,999.96**	**2,500,000.00**	**3,500,000.00**	**2,273,000.04-**	**64.94%-**

SALES						
COLLEGE OF EDUCATION BILLIRI						
Organization/Economic Code						
170200001/12060000						
17020001/12020628 Proceeds from Auctions			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-
63019001/12060801 Sales of ID Cards	44,500.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
Total	**44,500.00**		**3,000,000.00**	**3,000,000.00**	**3,000,000.00-**	**100.00%-**
SALES						
TEACHERS SERVICE COMMISSION						
Organization/Economic Code						
17017001/12060000						
17017001/12060617 Sale of Trasfer of Service Forms	231,000.00	5,269,030.47	100,000.00	100,000.00	5,169,030.47+	5,169.03%+
17017001/12060606 Sales of Application Forms	546,200.00	508,100.00	1,000,000.00	1,000,000.00	491,900.00-	49.19%-
17017001/12060621 Sales of Withdrawal/Resignation/Retirement Forms	5,000.00		100,000.00	100,000.00	100,000.00-	100.00%-
17017001/12060617 Sale of Transfer of Service Forms	2,292,100.00					
17017001/12060619 Sales of Contract Appointment/Re-engagement Form	242,600.00	7,600.00			7,600.00+	
Total	**3,316,900.00**	**5,784,730.47**	**1,200,000.00**	**1,200,000.00**	**4,584,730.47+**	**382.06%+**
SALES						
GOMBE STATE UNIVERSITY						
Organization/Economic Code						
63020001/12060000						
63020001/12060648 Sales of Admission Forms	13,039,584.00		10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-
Total	**13,039,584.00**		**10,000,000.00**	**10,000,000.00**	**10,000,000.00-**	**100.00%-**
SALES						
GOMBE STATE SCHOLARSHIP BOARD						
Organization/Economic Code						
63021002/12060000						
63021002/12060606 Sales of Application Forms		17,923,112.50	10,000,000.00	10,000,000.00	7,923,112.50+	79.23%+
Total		**17,923,112.50**	**10,000,000.00**	**10,000,000.00**	**7,923,112.50+**	**79.23%+**
SALES						
MINISTRY OF HIGHER EDUCATION						
Organization/Economic Code						
63001001/12060000						
63001001/12060601 Sales of Journals & Publications	200,000.00					
63001001/12060606 Sale of Application Forms	1,300,000.00	4,581,000.00			4,581,000.00+	
Total	**1,500,000.00**	**4,581,000.00**			**4,581,000.00+**	

SALES						
INISTRY OF HEALTH						
Organization/Economic Code						
21001001/12060000						
21001001/12060606 Sales of Application Forms	4,660,000.00	560,000.00	6,000,000.00	6,000,000.00	5,440,000.00-	90.67%-
Total	**4,660,000.00**	**560,000.00**	**6,000,000.00**	**6,000,000.00**	**5,440,000.00-**	**90.67%-**
SALES						
CHOOL OF NURSING AND MIDWIFERY GOMBE						
Organization/Economic Code						
21011001/12060000						
21011001/12060648 Sales of Admission Forms		2,048,000.00	1,000,000.00		2,048,000.00+	
Total		**2,048,000.00**	**1,000,000.00**		**2,048,000.00+**	
SALES						
OMBE STATE TRADITIONAL MEDICINE BOARD						
Organization/Economic Code						
21015001/22020000						
21015001/22020644 Sale of Out-Patient Cards		4,200.00			4,200.00+	
Total		**4,200.00**			**4,200.00+**	
SALES						
OLLEGE OF HEALTH TECHNOLOGY						
Organization/Economic Code						
21016001/12060000						
21016001/12060648 Sales of Admission Form			5,300,000.00	5,300,000.00	5,300,000.00-	100.00%-
Total			**5,300,000.00**	**5,300,000.00**	**5,300,000.00-**	**100.00%-**
SALES						
OMBE STATE CONTRIB HEALTHCARE AGENCY (GOHEALTH)						
Organization/Economic Code						
21103001/12060000						
21103001/12060603 Sales of ID Cards	8,041,228.49	3,132,658.91	10,000,000.00	10,000,000.00	6,867,341.09-	68.67%-
21103001/12060606 Sales of Application Form	40,000.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
Total	**8,081,228.49**	**3,132,658.91**	**11,000,000.00**	**11,000,000.00**	**7,867,341.09-**	**71.52%-**
SALES						
INISTRY OF ENVIROMENT AND FOREST RESOURCES						
Organization/Economic Code						

35001001/12060000						
35001001/12060155 Sale of Charcoals [Truck Load]	380,000.00					
Total	**380,000.00**					
TOTAL SALES	**922,844,139.23**	**7,193,056,487.11**	**2,151,900,000.00**	**4,721,700,000.00**	**2,471,356,487.11+**	**52.34%+**
EARNINGS						
MINISTRY OF INFORMATION AND CULTURE						
Organization/Economic Code						
23001001/12070000						
23001001/12070089 Earnings From Tourism/ Cultural/Arts Centres			200,000.00	200,000.00	200,000.00-	100.00%-
23001001/12070099 Earnings from Issuance of Acceptance Letters			500,000.00	500,000.00	500,000.00-	100.00%-
23001001/12070000 Other Earnings		100,000.00			100,000.00+	
Total		**100,000.00**	**700,000.00**	**700,000.00**	**600,000.00-**	**85.71%-**
EARNINGS						
GOMBE STATE MEDIA CORPORATION						
Organization/Economic Code						
23004001/12070000						
23004001/12070121 Earning from Radio Stations	37,636,070.49	91,681,643.05	50,000,000.00	50,000,000.00	41,681,643.05+	83.36%+
23004001/12070122 Earning from Gombe Television Stations	60,938,178.68		80,000,000.00	80,000,000.00	80,000,000.00-	100.00%-
Total	**98,574,249.17**	**91,681,643.05**	**130,000,000.00**	**130,000,000.00**	**38,318,356.95-**	**29.48%-**
EARNINGS						
MINISTRY OF AGRICULTURE AND ANIMAL HUSBANDARY						
Organization/Economic Code						
15001001/12070000						
15001001/12070783 Earnings From Lease			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-
15001001/12070712 Other Earnings	1,364,000.00	2,650,000.00			2,650,000.00+	
Total	**1,364,000.00**	**2,650,000.00**	**5,000,000.00**	**5,000,000.00**	**2,350,000.00-**	**47.00%-**
EARNINGS						
OFFICE OF THE ACCOUNTANT GENERAL						
Organization/Economic Code						
20007001/12070000						
20007001/12020712 Other Earnings		1,098,164,288.84	95,000,000.00	100,000,000.00	998,164,288.84+	998.16%+
20007001/12070118 Proceeds from Monetisation			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-
Total		**1,098,164,288.84**	**100,000,000.00**	**105,000,000.00**	**993,164,288.84+**	**945.87%+**

EARNINGS							
GOMBE STATE INTERNAL REVENUE SERVICES							
Organization/Economic Code							
20008001/12070000							
20008001/12020701	Earning From Consultancy Services			3,000,000.00	1,003,000,000.00	1,003,000,000.00-	100.00%-
20008001/12020722	Revalidation of Old Plates Numbers	2,700,000.00			3,000,000.00	3,000,000.00-	100.00%-
20008001/12070011	Collections from POS	552,000.00	93,000.09			93,000.09+	
20008001/12070101	Earnings from Hospital Shops	985,000.00	460,000.00	4,000,000.00	4,000,000.00	3,540,000.00-	88.50%-
20008001/12070107	Earning From Cars Hire Services	680,500.00	1,162,000.00		2,000,000.00	838,000.00-	41.90%-
20008001/12070712	Other Earnings	13,533,581.66	4,945,529,703.69	2,000,000.00		4,945,529,703.69+	
20008001/12070099	Earnings from Issuance of Acceptance Letters			33,000,000.00	1,833,000,000.00	1,833,000,000.00-	100.00%-
Total		**18,451,081.66**	**4,947,244,703.78**	**42,000,000.00**	**2,845,000,000.00**	**2,102,244,703.78+**	**73.89%+**
EARNINGS							
MINISTRY OF TRADE INDUSTRY AND TOURISM							
Organization/Economic Code							
22001001/12070000							
22001001/12020723	Registration of Business Premises/Hotels	13,989,000.00					
22001001/12020725	Earnings from State Owned Hotels	91,704,537.02	273,745,120.44		150,000,000.00	123,745,120.44+	82.50%+
22001001/12070726	Earnings From Market	1,090,700.00	1,044,099.96	7,000,000.00	5,000,000.00	3,955,900.04-	79.12%-
22001001/12070725	Earnings from State Owned Hotels	78,696,377.47					
22001001/12070728	Other Earnings		370,549.10		100,000.00	270,549.10+	270.55%+
Total		**185,480,614.49**	**275,159,769.50**	**7,000,000.00**	**155,100,000.00**	**120,059,769.50+**	**77.41%+**
EARNINGS							
MINISTRY OF SCIENCE AND TECHNOLOGY							
Organization/Economic Code							
28001001/12070000							
28001001/12070732	Earning from Other Mast	250,000.00	1,500,000.00	2,000,000.00	2,000,000.00	500,000.00-	25.00%-
28001001/12070731	Amalgamated Unions/Associations			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
28001001/12070727	Earnings from GSM Providers		21,000.00	5,000,000.00	2,000,000.00	1,979,000.00-	98.95%-
Total		**250,000.00**	**1,521,000.00**	**8,000,000.00**	**5,000,000.00**	**3,479,000.00-**	**69.58%-**
EARNINGS							
MINISTRY OF ENERGY AND MINERAL RESOURCES							
Organization/Economic Code							
33001001/12070000							
33001001//12040411	Registration of Access/Permit of Power Generating (		250,000.00	10,000,000.00	10,000,000.00	9,750,000.00-	97.50%-
33001001//12040414	Registration of Access/Permit of Minerals Minning &		12,000.00	5,000,000.00	5,000,000.00	4,988,000.00-	99.76%-
33001001//12040460	Annual Renewal Fees		850,000.00	100,000,000.00	100,000,000.00	99,150,000.00-	99.15%-
Total			**1,112,000.00**	**115,000,000.00**	**115,000,000.00**	**113,888,000.00-**	**99.03%-**

EARNINGS							
MINISTRY OF WORKS HOUSING AND TRANSPORT							
Organization/Economic Code							
34001001/12070000							
34001001/12070704	Earnings From the use of Government Vehicles		2,781,150.00	1,000,000.00	1,000,000.00	1,781,150.00+	178.12%+
34001001/12020706	Earnings From Tolls of Expressway	95,360.00	3,865,600.00	1,500,000.00	1,500,000.00	2,365,600.00+	157.71%+
34001001/12070706	Earning From Toll of Expressway	13,799,106.00					
34001001/12070733	Earnings from Gombe State Transport Service	1,359,592,120.00	1,528,536,000.00	2,000,000,000.00	2,000,000,000.00	471,464,000.00-	23.57%-
34001001/12070800	International Operation Day / Night Landing	12,000.00					
34001001/12070801	Earnings From Airport	2,078,000.00					
34001001/12070794	Earnings from Hiring of Crane		192,200.00	2,000,000.00	2,000,000.00	1,807,800.00-	90.39%-
34001001/12070712	Other Earnings	1,106,253.00	19,118,170.11	1,500,000.00	1,500,000.00	17,618,170.11+	1,174.54%+
Total		**1,376,682,839.00**	**1,554,493,120.11**	**2,006,000,000.00**	**2,006,000,000.00**	**451,506,879.89-**	**22.51%-**
EARNINGS							
GOMBER GEOGRAPHICAL INFORMATION SYSTEM (GOGIS)							
Organization/Economic Code							
60002001/12070000							
60002001/12020712	Other Earnings	2,535,190.00	32,034,603.88	1,000,000.00	1,000,000.00	31,034,603.88+	3,103.46%+
60003001/12020747	Premium on Lands	11,063,231.00					
Total		**13,598,421.00**	**32,034,603.88**	**1,000,000.00**	**1,000,000.00**	**31,034,603.88+**	**3,103.46%+**
EARNINGS							
MINISTRY OF WATER ENVIRONMENT AND FOREST RESOURCES							
Organization/Economic Code							
52001001/12070000							
52001001/12020701	Earnings From Consultancy Services	70,000.00	199,861,000.00	150,000.00	150,000.00	199,711,000.00+	33,140.67%+
52001001/12020712	Other Earnings	1,194,000.00	3,459,416.67	1,970,000.00	1,970,000.00	1,489,416.67+	75.60%+
52001001/12020738	Water Rate/Charges	1,474,400.00	917,700.00			917,700.00+	
52001001/12070701	Earning from Consultancy Services	146,000.00					
Total		**2,884,400.00**	**204,238,116.67**	**2,120,000.00**	**2,120,000.00**	**202,118,116.67+**	**9,533.87%+**
EARNINGS							
GOMBE STATE WATER BOARD							
Organization/Economic Code							
52102001/12070000							
52102001/12020738	Water Rate/Charges	1,376,800.00					
52102001/12020742	Water Tank Trearment Charges	350,000.00					
52102001/12070109	Compansation Charges			37,000,000.00	37,000,000.00	37,000,000.00-	100.00%-

52102001/12070010	Relocation of Water Pipe lines	4,207,000.00		5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-
52102001/12070701	Earnings From Consultancy Services			500,000.00	500,000.00	500,000.00-	100.00%-
52102001/12070712	Other Earnings		21,000.00	2,000,000.00	2,000,000.00	1,979,000.00-	98.95%-
52102001/12070099	Earnings from Issuance of Acceptance Letters			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
Total		**5,933,800.00**	**21,000.00**	**45,500,000.00**	**45,500,000.00**	**45,479,000.00-**	**99.95%-**
EARNINGS							
GOMBE STATE URBAN PLANNING & DEVELOPMENT BOARD							
Organization/Economic Code							
34006001/12070000							
34006001/12070748	Road Show Permit	3,968,000.00					
34006001/12070703	Earnings From Hire of Plants and Equipments	13,463,940.00	4,520,000.00	500,000.00	500,000.00	4,020,000.00+	804.00%+
34006001/12070790	Earnings From Hire of Gov. Vehicles Plants & Equipm	80,000.00					
34006001/12070746	Signage & Mobile Adverts	160,000.00	7,744,613.46	2,000,000.00	2,000,000.00	5,744,613.46+	287.23%+
Total		**17,671,940.00**	**12,264,613.46**	**2,500,000.00**	**2,500,000.00**	**9,764,613.46+**	**390.58%+**
EARNINGS							
HIGH COURT OF JUSTICE							
Organization/Economic Code							
18051001/12070000							
18051001/12021307	Miscellaneous Revenue	86,400.00			3,500,000.00	3,500,000.00-	100.00%-
Total		**86,400.00**			**3,500,000.00**	**3,500,000.00-**	**100.00%-**
EARNINGS							
SHARIA COURT OF APPEAL							
Organization/Economic Code							
18053001/12040000							
18053001/12020660	Declaration General	173,100.00					
Total		**173,100.00**					
EARNINGS							
COLLEGE OF LEGAL & ISLAMIC STUDIES NAFADA							
Organization/Economic Code							
66190001/12070000							
66190001/12040748	Sale of Admission Form				4,200,000.00	4,200,000.00-	100.00%-
66190001/12020749	Students Handbook		23,000.00		2,000,000.00	1,977,000.00-	98.85%-
66190001/12020751	ICT Charges				500,000.00	500,000.00-	100.00%-
66190001/12020752	Library Usage Charges		13,000.00		2,000,000.00	1,987,000.00-	99.35%-
66190001/12020753	Verification of Results Charges		4,000.00		1,700,000.00	1,696,000.00-	99.76%-
66190001/12020755	Games/Sports Charges		21,000.00		2,000,000.00	1,979,000.00-	98.95%-

66190001/12020756	Facility Usage Charges		15,000.00		1,700,000.00	1,685,000.00-	99.12%-
66190001/12020757	Matriculation Charges		5,208,000.00		3,000,000.00	2,208,000.00+	73.60%+
66190001/12020759	Hostel Accomodation Charges		227,000.00		2,500,000.00	2,273,000.00-	90.92%-
66190001/12020776	Teaching Practice Charges				500,000.00	500,000.00-	100.00%-
Total			**5,511,000.00**		**20,100,000.00**	**14,589,000.00-**	**72.58%-**
EARNINGS							
MINISTRY OF YOUTH AND SPORT DEVELOPMENT							
Organization/Economic Code							
13001001/12070000							
13001001/12020761	Hiring of Camaras/Public Address System			150,000.00	150,000.00	150,000.00-	100.00%-
Total				**150,000.00**	**150,000.00**	**150,000.00-**	**100.00%-**
EARNINGS							
MINISTRY OF WOMEN AFFAIRS							
Organization/Economic Code							
14001001/12070000							
14001001/12020650	Blind Workshop Products	10,000.00		200,000.00	200,000.00	200,000.00-	100.00%-
14001001/12020651	Women Development Center Product	70,000.00	120,000.00	100,000.00	100,000.00	20,000.00+	20.00%+
14001001/12020768	Hiring of Hall & Other Facilities	1,552,000.00	3,080,000.00	2,000,000.00	2,000,000.00	1,080,000.00+	54.00%+
14001001/12020763	Earning from Music/Films Producers		15,000.00	500,000.00	500,000.00	485,000.00-	97.00%-
14001001/12020764	Earning from Music/Films/Video/Cassete Vendors			500,000.00	500,000.00	500,000.00-	100.00%-
14001001/12020712	Other Earnings	14,215,000.00	15,774,000.00	1,500,000.00	1,500,000.00	14,274,000.00+	951.60%+
Total		**15,847,000.00**	**18,989,000.00**	**4,800,000.00**	**4,800,000.00**	**14,189,000.00+**	**295.60%+**
EARNINGS							
GOMBE STATE AGENCY FOR COMMUNITY AND SOCIAL DEVELOPMENT							
Organization/Economic Code							
14002001/22000000							
14001001/12020650	Blind Workshop Products	10,000.00		200,000.00	200,000.00	200,000.00-	100.00%-
14001001/12020651	Women Development Center Product	70,000.00	120,000.00	100,000.00	100,000.00	20,000.00+	20.00%+
14001001/12020768	Hiring of Hall & Other Facilities	1,552,000.00	3,080,000.00	2,000,000.00	2,000,000.00	1,080,000.00+	54.00%+
14001001/12020763	Earning from Music/Films Producers		15,000.00	500,000.00	500,000.00	485,000.00-	97.00%-
14001001/12020764	Earning from Music/Films/Video/Cassete Vendors			500,000.00	500,000.00	500,000.00-	100.00%-
14001001/12020712	Other Earnings	14,215,000.00	15,774,000.00	1,500,000.00	1,500,000.00	14,274,000.00+	951.60%+
Total		**15,847,000.00**	**18,989,000.00**	**4,800,000.00**	**4,800,000.00**	**14,189,000.00+**	**295.60%+**
EARNINGS							
TEACHERS SERVICE COMMISSION							
Organization/Economic Code							

17017001/12060068							
17017001/12070712	Other Earnings	46,200.00	5,400.00	1,000,000.00	1,000,000.00	994,600.00-	99.46%-
Total		**46,200.00**	**5,400.00**	**1,000,000.00**	**1,000,000.00**	**994,600.00-**	**99.46%-**
EARNINGS							
STATE POLYTECHNIC BAJOGA							
Organization/Economic Code							
63018001/12070000							
63018001/12070775	NA	8,000.00		1,000,000.00			
63018001/12070771	NA	5,277,600.00					
63018001/12070772	NA	92,000.00					
63018001/12070759	Hostel Accomodation Charges		930,000.00	1,000,000.00	1,000,000.00	70,000.00-	7.00%-
63018001/12070773	NA	3,821,120.00					
63018001/12070760	NA	9,450,985.85					
63018001/12070768	NA	320,000.00					
63018001/12070099	Other Earnings			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-
Total		**18,969,705.85**	**930,000.00**	**3,000,000.00**	**2,000,000.00**	**1,070,000.00-**	**53.50%-**
EARNINGS							
COLLEGE OF EDUCATION BILLIRI							
Organization/Economic Code							
63019001/12070000							
63019001/12070712	Other Earnings	541,997.92	11,654,997.13	1,000,000.00	1,000,000.00	10,654,997.13+	1,065.50%+
63019001/12070803	Students Handbook	25,500.00					
63019001/12070804	ICT Charges	657,000.00					
63019001/12070805	Library Usage Charges	262,550.00	466,000.00			466,000.00+	
63019001/12070806	Verification of Results Charges	75,250.00					
63019001/12070807	Games/Sports Charges	33,000.00					
63019001/12070759	Hostel Accomodation Charges	615,000.00	285,000.00			285,000.00+	
63019001/12070768	Hiring of Hall and Other Facilities	290,000.00		500,000.00	500,000.00	500,000.00-	100.00%-
63019001/12070759	Hostel Accomodation Charges	16,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-
63019001/12070801	Medical Examination Charges	465,600.00					
63019001/12070771	Earnings from Business Centers	220,000.00	4,000.00	2,000,000.00	2,000,000.00	1,996,000.00-	99.80%-
63019001/12070812	Other Earnings	490,200.00					
Total		**3,692,097.92**	**12,409,997.13**	**5,500,000.00**	**5,500,000.00**	**6,909,997.13+**	**125.64%+**
EARNINGS							
GOMBE STATE UNIVERSITY							
Organization/Economic Code							
63020001/12040000							

63020001/12070712 Other Earnings	115,743,588.60	409,960,120.69	250,000,000.00	250,000,000.00	159,960,120.69+	63.98%+
63020001/12070759 Hotel Accommodation Charges			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-
Total	**115,743,588.60**	**409,960,120.69**	**255,000,000.00**	**255,000,000.00**	**154,960,120.69+**	**60.77%+**
EARNINGS						
SPORTS COMMISSION						
Organization/Economic Code						
13004001/12070000						
13004001/12070774 Earnings From Stadium Hire	650,000.00	2,280,000.00	7,000,000.00	7,000,000.00	4,720,000.00-	67.43%-
Total	**650,000.00**	**2,280,000.00**	**7,000,000.00**	**7,000,000.00**	**4,720,000.00-**	**67.43%-**
EARNINGS						
MINISTRY OF HEALTH						
Organization/Economic Code						
21001001/12070000						
21001001/12070716 Earnings From Hospital Shops	1,482,330.00	1,725,000.00	80,000,000.00	80,000,000.00	78,275,000.00-	97.84%-
21001001/12070712 Other Earnings	258,162,281.57	262,392,736.74	300,000,000.00	300,000,000.00	37,607,263.26-	12.54%-
Total	**259,644,611.57**	**264,117,736.74**	**380,000,000.00**	**380,000,000.00**	**115,882,263.26-**	**30.50%-**
EARNINGS						
COLLEGE OF NURSING AND MID-WIFERY GOMBE						
Organization/Economic Code						
21011001/12070000						
21001001/21020748 Sale of Admission Form				1,000,000.00	1,000,000.00-	100.00%-
Total				**1,000,000.00**	**1,000,000.00-**	**100.00%-**
EARNINGS						
GOMBE STATE CONTRIBUTORY HEALTHCARE AGENCY (GOHEALTH)						
Organization/Economic Code						
21103001/12040000						
21103001/12070785 Contribution fromInformal Sector	56,584,666.10	271,002.04	20,000,000.00	20,000,000.00	19,728,997.96-	98.64%-
21103001/12070786 Contribution for Additional Dependents	6,736,289.27					
Total	**63,320,955.37**	**271,002.04**	**20,000,000.00**	**20,000,000.00**	**19,728,997.96-**	**98.64%-**
EARNINGS						
COLLEGE OF HEALTH TECHNOLOGY						
Organization/Economic Code						
21016001/12040000						
21016001/12070712 Other Earning	538,600.00	744,000.00	10,000,000.00	10,000,000.00	9,256,000.00-	92.56%-
Total	**538,600.00**	**744,000.00**	**10,000,000.00**	**10,000,000.00**	**9,256,000.00-**	**92.56%-**

EARNINGS						
MINISTRY OF WATER ENVIROMENT & FOREST RESOURCES						
Organization/Economic Code						
35001001/12070000						
35001001/12070712 Other Earnings	3,019,000.00	3,000,000.00			3,000,000.00+	
35001001/12070123 Forest Produce Cutting/Handling Licenses	7,231,820.00					
Total	**10,250,820.00**	**3,000,000.00**			**3,000,000.00+**	
EARNINGS						
ENVIROMENTAL PROTECTIONN AGENCY (GOSEPA)						
Organization/Economic Code						
52003001/122020000						
52003001/12070712 Other Earnings		327,000.00	1,500,000.00	1,500,000.00	1,173,000.00-	78.20%-
Total		**327,000.00**	**1,500,000.00**	**1,500,000.00**	**1,173,000.00-**	**78.20%-**
RENT ON GOVERNMENT BUILDING						
GOMBE STATE PROPERTY DEVELOPMENT COMPANY						
Organization/Economic Code						
22018001/12020800						
22018000/12020808 Rent on Govt. Stalls	2,250,000.00					
Total	**2,250,000.00**					
RENT ON GOVERNMENT BUILDINGS						
MINISTRY OF COMMERCE TRADE AND INDUSTRY						
Organization/Economic Code						
22001001/12020000						
22001001/12080907 Rent on Industrial Estates	818,800.00	2,135,000.00	5,000,000.00	3,000,000.00	865,000.00-	28.83%-
Total	**818,800.00**	**2,135,000.00**	**5,000,000.00**	**3,000,000.00**	**865,000.00-**	**28.83%-**
RENT ON GOVERNMENT BUILDINGS						
MINISTRY OF ENERGY & MINERAL RESOURCES						
Organization/Economic Code						
33001001/12020000						
33001001/12080201 Mineral Title Holder Access Permit	1,100,000.00					
33001001/12080202 Surface Rent	100,000.00		20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-
Total	**1,200,000.00**		**20,000,000.00**	**20,000,000.00**	**20,000,000.00-**	**100.00%-**
RENT ON GOVERNMENT BUILDINGS						
MINISTRY OF METROPOLITANT AND URBAN DEV						
Organization/Economic Code						

530002001/12080000						
TOTAL RENT ON GOVERNMENT BUILDINGS	**4,470,392.34**	**2,462,108.10**	**32,750,000.00**	**25,750,000.00**	**23,287,891.90-**	**90.44%-**
RENT ON GOVERNMENT LANDS						
DIRECTORATE OF LANDS						
Organization/Economic Code						
60001001/12090000						
60001001/12090908 Consent Fees	90,000.00					
60001001/12020911 Temporary C of O	5,000.00					
60001001/12090007 Ground Rent	19,491,504.45					
Total	**19,586,504.45**					
RENT ON GOVERNMENT LANDS						
GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)						
Organization/Economic Code						
60002001/12040000						
60002001/12020523 Penalty for Late Payment of Rent			6,000,000.00	6,000,000.00	6,000,000.00-	100.00%-
60002001/12020914 Search Fees	395,000.00	75,000.00	2,000,000.00	2,000,000.00	1,925,000.00-	96.25%-
60002001/12020489 Recertification Charges	989,418.00	205,000.00	505,000,000.00	505,000,000.00	504,795,000.00-	99.96%-
60002001/12020909 Ground Rent	221,515,876.22	201,567,263.19	35,000,000.00	35,000,000.00	166,567,263.19+	475.91%+
60003001/12100008 Recovery on Compensation				100,000.00	100,000.00-	100.00%-
Total	**222,900,294.22**	**201,847,263.19**	**548,000,000.00**	**548,100,000.00**	**346,252,736.81-**	**63.17%-**
RENT ON GOVERNMENT LANDS						
GOMBE STATE UNIVERSITY						
Organization/Economic Code						
63020001/12090000						
63020001/12080806 Rent on Senior Staff Quarters	977,929.42	24,608.02	750,000.00	750,000.00	725,391.98-	96.72%-
Total	**977,929.42**	**24,608.02**	**750,000.00**	**750,000.00**	**725,391.98-**	**96.72%-**
RENT ON GOVERNMENT LANDS						
COLLEGE OF EDUCATION BILLIRI						
Organization/Economic Code						
63019001/12080000						
63019001/12080806 Rent on Senior Staff Quarters	1,473,662.92	302,500.08	2,000,000.00	2,000,000.00	1,697,499.92-	84.87%-
Total	**1,473,662.92**	**302,500.08**	**2,000,000.00**	**2,000,000.00**	**1,697,499.92-**	**84.87%-**
TOTAL RENT ON GOVERNMENT LANDS	**244,736,798.67**	**201,847,263.19**	**548,000,000.00**	**548,100,000.00**	**346,252,736.81-**	**63.17%-**
REPAYMENTS						
MINISTRY OF AGRICULTURE ANIMAL HUSBANDARY AND COOPERATION						

Organization/Economic Code						
15001001/12100000						
15001001/12100006 General			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-
Total			**3,000,000.00**	**3,000,000.00**	**3,000,000.00-**	**100.00%-**
REPAYMENTS						
OFFICE OF THE ACCOUNTANT GENERAL						
Organization/Economic Code						
20007001/12100000						
20007001/12100006 General Refunds			25,000,000.00	60,000,000.00	60,000,000.00-	100.00%-
20007001/12100010 Recovery of Car Loans	40,200,540.49	43,855,135.08	2,000,000.00		43,855,135.08+	
Total	**40,200,540.49**	**43,855,135.08**	**27,000,000.00**	**60,000,000.00**	**16,144,864.92-**	**26.91%-**
REPAYMENT						
GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)						
Organization/Economic Code						
60002001/12020909						
60002001/12020908 Recovery on Compensation		105,000.00	100,000.00		105,000.00+	
Total		**105,000.00**	**100,000.00**		**105,000.00+**	
TOTAL REPAYMENTS	**40,200,540.49**	**43,960,135.08**	**30,100,000.00**	**63,000,000.00**	**19,039,864.92-**	**30.22%-**
INVESTMENT INCOME						
GOMBE STATE CONTRIBUT HEALTH CARE AGENCY (GOHEALTH)						
Organization/Economic Code						
21103001/12120000						
21103001/12110002 Dividends Recieved	119,151,724.27	1,530,005.32	50,000,000.00	50,000,000.00	48,469,994.68-	96.94%-
Total	**119,151,724.27**	**1,530,005.32**	**50,000,000.00**	**50,000,000.00**	**48,469,994.68-**	**96.94%-**
TOTAL INVESTMENT INCOME	**119,151,724.27**	**1,530,005.32**	**50,000,000.00**	**50,000,000.00**	**48,469,994.68-**	**96.94%-**
INTEREST						
OFFICE OF THE ACCOUNTANT GENERAL						
Organization/Economic Code						
20007001/12120000						
20007001/12120001 Interest on Bank Deposit	1,573,133,380.76	2,764,343,125.48	30,000,000.00	30,000,000.00	2,734,343,125.48+	9,114.48%+
Total	**1,573,133,380.76**	**2,764,343,125.48**	**30,000,000.00**	**30,000,000.00**	**2,734,343,125.48+**	**9,114.48%+**
INTEREST						
GOMBE STATE CONTRIBUT HEALTH CARE AGENCY (GOHEALTH)						
Organization/Economic Code						

21103001/12120000							
21103001/121221210	Interest o Bank Deposit	2,035,443.26		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-
Total		**2,035,443.26**		**2,000,000.00**	**2,000,000.00**	**2,000,000.00-**	**100.00%-**
TOTAL INTEREST		**1,575,168,824.02**	**2,764,343,125.48**	**32,000,000.00**	**32,000,000.00**	**2,732,343,125.48+**	**8,538.57%+**
REIMBURESEMENT							
OFFICE OF THE ACCOUNTANT GENERAL							
Organization/Economic Code							
20007001/12130000							
20007001/12121306	Miscelleneous Revenue	5,051,458.30	12,217.44	250,000,000.00	100,000,000.00	99,987,782.56-	99.99%-
20007001/12121309	Recovery of Car Loan		3,900.00		2,000,000.00	1,996,100.00-	99.81%-
20007001/12130002	Reimbursements General		37,934,220.87			37,934,220.87+	
Total		**5,051,458.30**	**37,950,338.31**	**250,000,000.00**	**102,000,000.00**	**64,049,661.69-**	**62.79%-**
TOTAL REIMBURESEMENT							
MISCELLANEOUS							
MINISTRY OF AGRICULTURE ANIMAL HUSBANDARY AND COOPERATION							
Organization/Economic Code							
15001001/12140000							
15001001/12140002	Miscelleneous Revenue	25.00					
Total		**25.00**					
MISCELLANEOUS							
OFFICE OF THE ACCOUNTANT GENERAL							
Organization/Economic Code							
20007001/12140000							
20007001/12140001	Recovery of Overpayment	6,144,420.26	428,390,732.85			428,390,732.85+	
20007001/12140002	Unspecified Revenue	9,567,192.88	50,321,587.85			50,321,587.85+	
20007001/12140003	Refund of Excess Bank Charges	4,201,167.73	14,578,861.24			14,578,861.24+	
Total		**19,912,780.87**	**493,291,181.94**			**493,291,181.94+**	
MISCELLANEOUS							
GOMBE STATE INTERNAL REVENUE SERVICE							
Organization/Economic Code							
20008001/12200000							
20008001/12240003	Liabilities (Back Duty)	727,071,835.30					
Total		**727,071,835.30**					

MISCELLANEOUS						
HIGH COURT						
Organization/Economic Code						
18051001/12140000						
18051001/12021306 Miscellaneous Revenue	201,580.65		3,500,000.00			
Total	**201,580.65**		**3,500,000.00**			
MISCELLANEOUS						
SCHOOL OF HEALTH TECHNOLOGY						
Organization/Economic Code						
21016001/12140000						
21016001/12140002 Unspecified Revenue	78,820,164.71	803,349.02			803,349.02+	
Total	**78,820,164.71**	**803,349.02**			**803,349.02+**	
MISCELLANEOUS						
COLLEGE OF LEGAL & ISLAMIC STUDIES NAFADA						
Organization/Economic Code						
26006001/12140000						
26006001/12140306 Misc Revenue	7,648,500.00	4,201,570.00	8,000,000.00	8,000,000.00	3,798,430.00-	47.48%-
Total	**7,648,500.00**	**4,201,570.00**	**8,000,000.00**	**8,000,000.00**	**3,798,430.00-**	**47.48%-**
MISCELLANEOUS						
COLLEGE OF EDUCATION BILLIRI						
Organization/Economic Code						
63019001/12140000						
Total	**7,648,500.00**	**4,201,570.00**	**8,000,000.00**	**8,000,000.00**	**3,798,430.00-**	**47.48%-**
MISCELLANEOUS						
COLLEGE OF HEALTH TECHNOLOGY KALTUNGO						
Organization/Economic Code						
21016001/12140000						
21016001/12140002 Unspecified Revenue	78,820,164.71	803,349.02			803,349.02+	
Total	**78,820,164.71**	**803,349.02**			**803,349.02+**	
MISCELLANEOUS						
GOMBE STATE UNIVERSITY						
Organization/Economic Code						
63020001/12140000						
63020001/12130306 Miscellaneous Revenue	14,478,876.64		20,000,000.00	20,000,000.00	20,000,000.00-	100.00%-
Total	**14,478,876.64**		**20,000,000.00**	**20,000,000.00**	**20,000,000.00-**	**100.00%-**
TOTAL MISCELLANEOUS	**106,583,051.23**	**498,296,100.96**	**11,500,000.00**	**8,000,000.00**	**490,296,100.96+**	**6,128.70%+**
TOTAL RECURRENT REVENUE	**307,028,176,940.63**	**274,860,221,252.00**	**145,910,245,000.00**	**291,066,155,000.00**	**16,205,933,748.00-**	**5.57%-**

ANNUAL REPORT 2025
SCHEDULE OF
CONSOLIDATED REVENUE FUND CHARGES
(CRFC)

GOMBE STATE GOVERNMENT

SCHEDULE OF CONSOLIDATED REVENUE FUND CHARGES (CRFC)

FOR THE PERIOD ENDED 31ST DECEMBER 2025

Description	Actual 2024 ₦	Actual 2025 ₦	Original Budget 2025 ₦	Final Budget 2025 ₦	Variance 2025 ₦	% Variance 2025 %	Budget 2026 ₦
CONSOLIDATED REVENUE FUND CHARGES							
20007001/22060103 Contribution to Local Government Pension Board	165,988,076.76	181,077,901.92	250,000,000.00	250,000,000.00	68,922,098.08+	27.57%+	
20007001/22060104 10% of IGR to Local Government	1,122,879,388.02	792,474,529.24	2,100,000,000.00	2,100,000,000.00	1,307,525,470.76+	62.26%+	
20007001/22060202 Domestic Loans Interest/Discount	12,610,337,613.82	12,744,751,582.96	10,500,000,000.00	12,744,752,000.00	417.04+	0.00%+	
Total	**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%+**	
CRFC - PUBLIC DEBT CHARGES							
20007001/22060101 Foreign Principal - Treasury Bill (Long Term)	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%+	
20007001/22060201 Domestic Principal - Longterm Borrowing			17,000,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	
20007001/22060206 Repayment FGN Bailout to States	914,424,844.81	1,116,109,121.40		1,116,109,200.00	78.60+	0.00%+	
20007001/22060207 Repayment of CBN Loan	133,858,220.03						
20007001/22060208 SUBEB Loan Repayment	535,031,711.87						
20007001/22060209 GROCOL - Bond Repayment	1,490,564,850.91	1,731,596,610.96		1,731,596,700.00	89.04+	0.00%+	
20007001/22060212 Repayment of Health Care Intervention Loan	199,304,251.55	224,724,601.66		224,724,700.00	98.34+	0.00%+	
20007001/22060215 Jewel Sukuk - Bond Repayment	2,821,634,837.17	3,209,425,057.89		3,209,425,100.00	42.11+	0.00%+	
20007001/22060216 Repayment of CBN Discounted Cash Reserve Req	1,090,540,637.14	1,197,278,883.80		1,197,278,900.00	16.20+	0.00%+	
20007001/22060217 Repayment of National Housing Loans Facility (Fa	559,934,029.43	604,403,180.61		604,403,200.00	19.39+	0.00%+	
Total	**12,787,649,995.30**	**12,883,531,064.26**	**24,200,000,000.00**	**13,735,931,300.00**	**852,400,235.74+**	**6.21%+**	
CRFC - SOCIAL BENEFITS							
11035001/21020301 Gratuity	1,816,579,843.62	8,222,568,266.27	2,500,000,000.00	8,300,000,000.00	77,431,733.73+	0.93%+	3,500,000,000.00
40002001/22010101 Severance Gratuity							25,000,000.00
63020001/22010101 Gratuity	5,679,274.78						
11035001/21020302 Pension	5,524,912,948.61	6,032,692,582.60	5,500,000,000.00	6,100,000,000.00	67,307,417.40+	1.10%+	6,500,000,000.00
11035001/22010103 Death Benefits	961,379,262.19	2,448,640,958.43		2,500,000,000.00	51,359,041.57+	2.05%+	
11035001/21020202 Contribution Pension			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00
20007001/21030105 Severance Gratuity			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00
63020001/21020303 Contribution Pension	115,485,684.60	120,139,891.17	100,000,000.00	142,157,000.00	22,017,108.83+	15.49%+	150,000,000.00
63020001/21020304 Gratuity Arrears	3,886,667.30	2,554,798.46	4,000,000.00	4,000,000.00	1,445,201.54+	36.13%+	4,000,000.00
21016001/21020202 Contribution Pension			60,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	75,600,000.00
Total	**8,427,923,681.10**	**16,826,596,496.93**	**8,184,000,000.00**	**17,067,157,000.00**	**240,560,503.07+**	**1.41%+**	**9,725,400,000.00**

ANNUAL REPORT 2025
SCHEDULE OF
CAPITAL RECEIPT

GOMBE STATE GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

Description		Actual 2024	Actual 2025	Original Budget 2025	Final Budget 2025	Variance 2025	Variance 2025
		₦	₦	₦	₦	₦	%
DOMESTIC GRANTS							
20001001/13010102	SDGs Conditional Grants		-	50,000,000.00	50,000,000.00	(50,000,000.00)	-100%
20001001/13010104	UBE	27,800,000.00	1,069,953,934.11	2,000,000,000.00	3,800,000,000.00	(2,730,046,065.89)	-71.84%
20001001/13010105	TET Fund	1,343,498,490.00	1,714,728,855.54	2,500,000,000.00	2,500,000,000.00	(785,271,144.46)	-31.41%
20001001/13010110	Strategis Suppor for Water Supply (COVID_19)		-	500,000,000.00	100,000,000.00	(100,000,000.00)	-100.00%
20001001/13010113.	National Livestock Transfomation Plan (NLTP)		-	500,000,000.00	500,000,000.00	(500,000,000.00)	-100.00%
20001001/13010114	Nigeria CAREs Project	25,305,166,261.04	4,688,889,226.12		-	4,688,889,226.12	0.00%
20001001/13010115	FGN Project Grants		-	10,000,000,000.00	10,000,000,000.00	(10,000,000,000.00)	-100.00%
20001001/13010100	North-East Development Commission Intervention (NEDC)		-		1,500,000,000.00	(1,500,000,000.00)	-100.00%
17003001/13000000	FG - SUBEB Matching Grant	1,395,784,959.14	5,278,788,665.19		-	5,278,788,665.19	0.00%
Total		**28,072,249,710.18**	**12,752,360,680.96**	**15,550,000,000.00**	**18,450,000,000.00**	**(5,697,639,319.04)**	**-30.88%**
FOREIGN GRANTS							
20001001/13010202	UNICEF	200,476,137.99	164,161,637.56			164,161,637.56	
20001001/13010206	United Nations Systems			200,000,000.00	200,000,000.00	(200,000,000.00)	(100.00)
20001001/13010207	International NGO's		580,000.00	200,000,000.00	350,000,000.00	(349,420,000.00)	(99.83)
20001001/13010215	Health System Support Grant (GAVI)	2,910,000.00					
20001001/13010217	Basic Health CAREs Promotion Fund			700,000,000.00	1,200,000,000.00	(1,200,000,000.00)	(100.00)
20001001/13020409	Better Education For All (BESDA)			20,000,000.00			
20001001/13020411	Gombe State Malaria Elimination Program			500,000,000.00	2,500,000,000.00	(2,500,000,000.00)	(100.00)
20001001/13020412	USAID State2State Activity			100,000,000.00			
21003001/13010201	Grants from Bill and Melinda Gates Foundation (BMG)			50,000,000.00	50,000,000.00	(50,000,000.00)	(100.00)
22001001/13000001	UNIDO Small Hydro Power (shp) Project			200,000,000.00	50,000,000.00	(50,000,000.00)	(100.00)
Total		**203,386,137.99**	**164,741,637.56**	**1,970,000,000.00**	**4,350,000,000.00**	**(4,185,258,362.44)**	**(96.21)**
TRANSFER FROM RECURRENT BUDGET SURPLUS							
20007001/14010101	Transfer from CRF	137,077,673,863.45	130,073,248,460.72	149,905,530,000.00	291,603,532,000.00	(161,530,283,539.28)	-55.39%
Total		**137,077,673,863.45**	**130,073,248,460.72**	**149,905,530,000.00**	**291,603,532,000.00**	**(161,530,283,539.28)**	**-55.39%**

OTHER CAPITAL RECEIPTS							
MISCELLANEUOS							
20007001/14020201	Local Gov't Contribution to Joint Projects	5,805,449,396.03	13,105,195,306.44	2,500,000,000.00	6,500,000,000.00	6,605,195,306.44	101.62%
20007001/14020203	FGN Reimbursement on Capital Project			2,000,000,000.00	2,000,000,000.00	(2,000,000,000.00)	-100.00%
20007001/14020203	Local Gov't Contribution to Higher Education	1,887,518,562.46	2,493,502,401.06	-	-	2,493,502,401.06	
20007001/14020204	Local Government Contribution to GoHealth Program	891,312,753.24	287,046,234.94	-	-	287,046,234.94	
20007001/14020207	Domestic Assistance/Donation by Individual/Coporate Bodies	5,253,000.00			-		
20007001/14020208	Enterprenuership Development Fund [NEDC]	1,500,000,000.00					
Total		**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%**
DOMESTIC LOANS AND CREDITS							
20007001/14030101	Commercial & Other Bank Loans			2,000,000,000.00	2,000,000,000.00	(2,000,000,000.00)	(100.00)
20007001/14030116	UBA Contract Financing Facility	2,126,400,951.36	1,970,712,624.85			1,970,712,624.85	
20007001/14030118	GOS Private Bond Proceed	18,800,000,000.00					
20007001/14030121	Carbon Fund for Budget Support			500,000,000.00			
20007001/14030125	Green Bond			5,000,000,000.00	5,000,000,000.00	(5,000,000,000.00)	(100.00)
Total		**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 AND CREDITS							
20001001/14030207	Sustain. Urban Rural Water Supply San & Hygine (SURWASH) WB	1,083,617,834.64	5,490,215,845.10	45,000,000,000.00	45,000,000,000.00	(39,509,784,154.90)	(87.80)
20001001/14030218	ACreSAL (W/BANK)	5,291,572,360.99	6,916,668,710.47	2,000,000,000.00	7,000,000,000.00	(83,331,289.53)	(1.19)
20001001/14030210	NEWMAP			3,200,000,000.00	2,200,000,000.00	(2,200,000,000.00)	(100.00)
20007001/14030211	Accelerating Nutrition Results in Nigeria	1,157,685,689.59	670,802,472.68	1,000,000,000.00	1,000,000,000.00	(329,197,527.32)	(32.92)
20007001/14030212	Immunization Plus and Malaria Progree by Accelarating Covera	1,178,976,463.00	14,782,853,504.24		1,500,000,000.00	13,282,853,504.24	885.52
20007001/14030125	Inclusive Basic Servcie Delivery ADB			1,000,000,000.00	5,000,000,000.00	(5,000,000,000.00)	(100.00)
20007001/14030135	Nigeria CAREs Project			10,000,000,000.00	4,800,000,000.00	(4,800,000,000.00)	(100.00)
20007001/14030206	Inno Dev and Effective in the Acqui of Skills IDEAS Project	91,814,955.08	178,441,920.79	2,000,000,000.00	2,000,000,000.00	(1,821,558,079.21)	(91.08)
20007001/14030212	Livestock Productivity and Resilliance support project (W/Ba	244,925,195.24		2,000,000,000.00	2,200,000,000.00	(2,200,000,000.00)	(100.00)
20007001/14030213	Ease of Doing Business - SEBER (PforR)			15,000,000,000.00	17,700,000,000.00	(17,700,000,000.00)	(100.00)
20007001/14030214	Nigeria for Women Project (W/Bank)			500,000,000.00	500,000,000.00	(500,000,000.00)	(100.00)
20007001/14030215	Rural Access to Agricultural Marketing Project (RAAMP)	797,627,720.00	14,134,752,998.37	5,000,000,000.00	10,000,000,000.00	4,134,752,998.37	41.35
20007001/14030217	Adolescent Girls Initiative for Learning and Empowerment add	877,160,700.91	14,715,418,884.88	500,000,000.00	3,500,000,000.00	11,215,418,884.88	320.44
Sub total		**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)**
Grand Total		**207,092,625,294.16**	**217,735,961,683.06**	**266,625,530,000.00**	**432,403,532,000.00**	**(214,567,570,316.94)**	**-49.62%**

END….