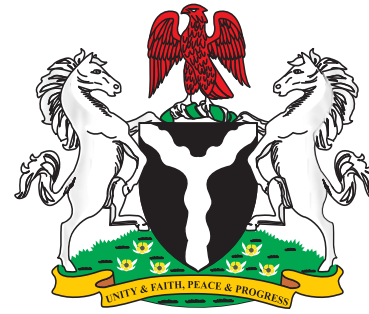




# GOMBE STATE Government 2024

## CITIZENS' ACCOUNTABILITY REPORT

FOR THE YEAR ENDED 31ST DECEMBER, 2024



**GOMBE STATE**  
FEDERAL REPUBLIC OF NIGERIA

# **2024 CITIZENS' ACCOUNTABILITY REPORT**

**FOR THE YEAR ENDED 31ST DECEMBER, 2024**



# TABLE OF CONTENTS

About.....	4
Executive Summary .....	5
Section 1 Budget Outturn .....	11
Section 2 Revenue Outturn .....	13
Section 3 Expenditure Outturn.....	17
Section 4 Audit Findings.....	19
Section 5 Audited Financial Statements .....	20
Section 6 Top Sectoral Allocation .....	23
Section 7 Top Value Capital Projects.....	30
Section 8 Citizen-Nominated Projects - Implementation Status Report.....	33
Section 9 Gender, Equity, and Social Inclusion (GESI) Projects .....	34
Section 10 Public Consultations with Citizens presenting the Annual Financial Statements.....	36

# ABOUT

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency (Office of the Accountant General) on behalf of the government (Gombe State) to the citizens to ensure accountability in the use of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilisation of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year 2024 and reports on state budget revenue and expenditure for the 2024 fiscal year.

## **Explanation of Key Terms Used in this Report:**

- \* **Budget** – unless otherwise stated, the budget refers to the Final Budget (i.e., the original budget, plus any adjustments that have been made via a supplementary budget/revised budget).
- \* **Actual** – this is the actual amount of revenue collected or expenditure incurred over the course of the year.
- \* **Variance** –for revenue items, this is calculated as actual minus budget - a negative variance for revenues and inflows means actuals fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.
- \* **Performance** – this refers to the actual revenue/expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). Performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget. Performance of 80% and above has been colour-coded green, 60-80% as amber and less than 60% as red.

# EXECUTIVE SUMMARY

The originally approved Gombe State 2024 “**Budget of Continuity and Consolidation**” was assented to by the Governor on the 22<sup>nd</sup> of December 2023.

This budget, with an originally approved size of **N208.06** billion, was revised in November 2024, with addition of **N156.6** billion, making the final budget size to be **N364.7** billion.

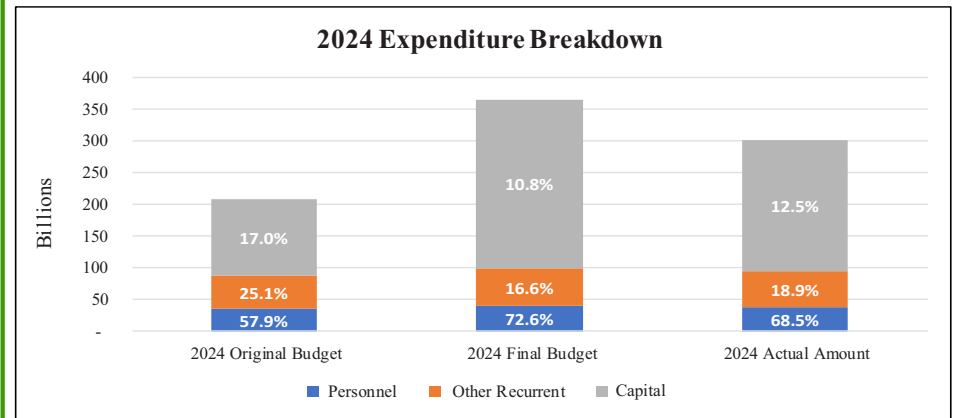
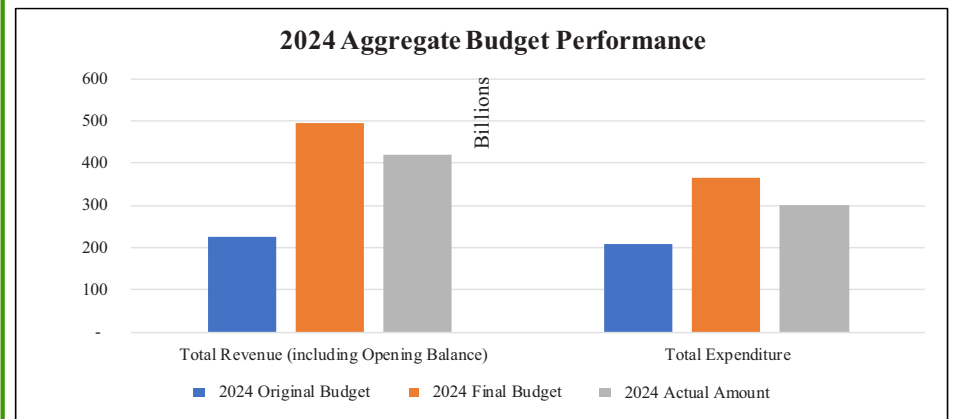
The total revenue performance including opening balance by the state in 2024 was **N420.9** billion, indicating an 85% performance of the final budget amount, while the actual expenditure was **N301.1** billion, representing 83% performance against the final budget.

The performance of 'Other Recurrent Costs' was 94%, personnel emoluments – 96% while capital expenditure recorded a 78% outturn.









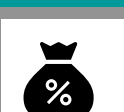




As depicted in the chart on expenditure breakdown, recurrent expenditure (personnel plus other recurrent costs) share in the total amount spent in 2024 was 31.4% while 68.6% was spent on capital expenditure (mainly projects).

The Government has prioritized expenditure in critical sectors such as Works, Agriculture, Education, Health and Environment, with a particular focus on completing key projects. The substantial investments in Works, Education, Health, and Agriculture underscore the administration's commitment to building essential infrastructure, empowering citizens through education, and promoting public health. These strategic allocations reflect a clear vision for sustainable development and improved quality of life.












Item	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Performance (%)*
Revenue	226,222,945,500	496,539,646,433	420,972,341,702	85%
Expenditure	208,064,000,000	364,712,911,855	301,135,624,078	83%
Personnel	35,276,045,000	39,251,672,930	37,785,157,190	96%
Other Recurrent	52,244,155,000	60,590,742,070	56,972,987,121	94%
Capital	120,543,800,000	264,870,496,855	206,377,479,767	78%



**Figure 1 Summary of Revenue Performance**








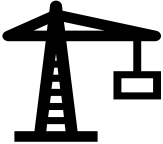



What are our sources for Financing the Budget?	What did we say we would collect in 2024?	How much did we actually collect in 2024?	How was our performance in 2024?	Did we collect more or less in 2024 compared to 2023?
Opening Balance 	N40.028 Billion	N43.929 Billion	110%	 23%
Federation Account 	N216.104 Billion	N286.219 Billion	132%	 159%
Internal Revenue 	N25.048 Billion	N20.81 Billion	83%	 37%
Aids and Grants 	N128.2 Billion	N28.276 Billion	22%	 4%
Loans 	N79.16 Billion	N31.65 Billion	40%	 52%
Other Sources 	N8 Billion	N10.09 Billion	126%	 629%
<b>Total Revenues</b>	N496.54 Billion	N420.972 Billion	85%	 100%

**Figure 2 Summary of Expenditure Performance**








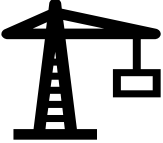



What are we spending our Money on?	What did we say we would spend in 2024?	What did we actually spend in 2024?	How was our performance in 2024?	Did we spend more or less in 2024 compared to 2023?
Personnel 	N39.252 Billion	N37.785 Billion	96%	 21%
Overheads 	N28.513 Billion	N24.97 Billion	88%	 129%
Debt Service 	N30.789 Billion	N30.714 Billion	100%	 39%
Other Recurrent 	N1.289 Billion	N1.289 Billion	100%	 857%
Capital 	N264.87 Billion	N206.377 Billion	78%	 132%
<b>Total Expenditure</b>	<b>N364.713 Billion</b>	<b>N301.136 Billion</b>	<b>83%</b>	 86%














**Figure 3 Summary of Recurrent Expenditure Performance by Planning Sector**

Recurrent Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N1.001 Billion	N0.385 Billion	N9.059 Billion	N0.354 Billion	N6.08 Billion	N9.272 Billion
Actual	N0.739 Billion	N0.261 Billion	N8.683 Billion	N0.315 Billion	N5.796 Billion	N9.224 Billion
Perf.	74%	68%	96%	89%	95%	99%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N8.471 Billion	N1.247 Billion	N3.771 Billion	N0.608 Billion	N0.734 Billion	N58.86 Billion
Actual	N8.268 Billion	N0.855 Billion	N3.198 Billion	N0.428 Billion	N0.533 Billion	N56.458 Billion
Perf.	98%	69%	85%	70%	73%	96%

**Figure 4 Summary of Capital Expenditure Performance by Planning Sector**

Capital Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N17.279 Billion	N7.52 Billion	N13.464 Billion	N21.67 Billion	N46.079 Billion	N8.068 Billion
Actual	N16.353 Billion	N5.489 Billion	N8.407 Billion	N19.396 Billion	N37.263 Billion	N7.935 Billion
Perf.	95%	73%	62%	90%	81%	98%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N6.735 Billion	N128.975 Billion	N3.356 Billion	N5.806 Billion	N5.875 Billion	N0.044 Billion
Actual	N4.174 Billion	N92.201 Billion	N2.385 Billion	N3.68 Billion	N5.2 Billion	N3.896 Billion
Perf.	62%	71%	71%	63%	89%	8774%

**Figure 5 Summary of Total Expenditure Performance by Planning Sector**

Total Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N18.28 Billion	N7.905 Billion	N22.523 Billion	N22.024 Billion	N52.159 Billion	N17.339 Billion
Actual	N17.091 Billion	N5.751 Billion	N17.09 Billion	N19.711 Billion	N43.059 Billion	N17.159 Billion
Perf.	93%	73%	76%	89%	83%	99%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N15.206 Billion	N130.222 Billion	N7.127 Billion	N6.414 Billion	N6.608 Billion	N58.905 Billion
Actual	N12.442 Billion	N93.056 Billion	N5.583 Billion	N4.108 Billion	N5.733 Billion	N60.354 Billion
Perf.	82%	71%	78%	64%	87%	102%

## Section One: Budget Outturn

The total funds that accrued to Gombe State for the 2024 financial year stood at **N420.9** billion out of the final approved estimate of **N496.5** billion representing **85%** performance. The total revenue consists of FAAC allocation and IGR amounting to **N307.03** billion. The IGR exceeds that of last year actual by 37%. This achievement in the State's IGR is connected to the strategic efforts put in place towards improving IGR collection by the state government which is beginning to materialize. However, capital receipts from Aids and Grants contributed **N28.27** billion which is equivalent to 22% relative to the final budget of **N128.2** billion.

Also, the total actual expenditure was **N301.1** billion (83%) which is less than the estimated budget of **N364.7** billion. The total expenditure is made up of actual capital expenditure of **N206.3** billion, which is equivalent to 74% as against the estimated figure of **N264.8** billion. The actual Personnel cost stood at **N37.7** billion (96%) when compared with final approved estimate of **N39.2** billion, and Overhead cost, actual public debt charges were **N56.9** billion (94%) as against the final approved estimate of **N60.5** billion. See the Table 1 below the details of the State's Budget outturn:

**Table 1: Budget Outturn:**

Overview of the Implementation of the Gombe State 2024 Budget of Continuity and Consolidation							
Revenue	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Opening Balance	10,000,000,000.00	40,027,890,933.00	43,929,213,331.14	3,901,322,398.14	110%	35,850,750,853.22	23%
Federation Account (FAAC) Revenues	99,604,200,000	216,104,200,000	286,218,653,644	70,114,453,644	132%	110,493,861,558	159%
Internally Generated Revenues	22,318,745,500	25,047,555,500	20,809,523,296	- 4,238,032,204	83%	15,179,050,180	37%
Aids and Grants	8,050,000,000	128,200,000,000	28,275,635,848	- 99,924,364,152	22%	27,166,814,279	4%
Loans	78,250,000,000	79,160,000,000	31,649,781,871	- 47,510,218,129	40%	20,775,388,038	52%
Other Receipts	8,000,000,000	8,000,000,000	10,089,533,712	2,089,533,712	126%	1,383,963,000	629%
<b>Total Revenue (including Opening Balance)</b>	<b>226,222,945,500</b>	<b>496,539,646,433</b>	<b>420,972,341,702</b>	<b>- 75,567,304,731</b>	<b>85%</b>	<b>210,849,827,908</b>	<b>100%</b>
Expenditure	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Personnel	35,276,045,000	39,251,672,930	37,785,157,190	- 1,466,515,740	96%	31,274,114,960	21%
Public Debt Charges	21,925,000,000	30,788,695,030	30,713,694,679	- 75,000,351	100%	22,145,401,255	39%
Other Recurrent	30,319,155,000	29,802,047,040	26,259,292,443	- 3,542,754,597	88%	19,509,776,519	35%
Capital	120,543,800,000	264,870,496,855	206,377,479,767	- 58,493,017,088	78%	88,801,221,882	132%
<b>Total Expenditure</b>	<b>208,064,000,000</b>	<b>364,712,911,855</b>	<b>301,135,624,078</b>	<b>- 63,577,287,777</b>	<b>83%</b>	<b>161,730,514,616</b>	<b>86%</b>

\* Variance and Performance measured against 2024 Final Budget

Figure 6 Budget Outturn Graphs



## Section 2: Revenue Outturn

Table 2 below indicates the actual and budgeted Federation Account Revenue by item, highlighting 'what revenue Gombe State government received from FAAC, and how those receipts compare with the budgeted amount. In 2024, while Gombe State could not achieve the desired receipt from Statutory Allocation, the receipt from VAT, was higher than the approved budget estimate by 8%. The state received **N14.2 billion** (84%) as statutory allocation, **N61.4 billion** (108%) as VAT and **N210.9 billion** for other federation receipt amounting to an overall receipt of **N286.2 billion** (132%) compared to approved final estimates of **N216.1 billion**.

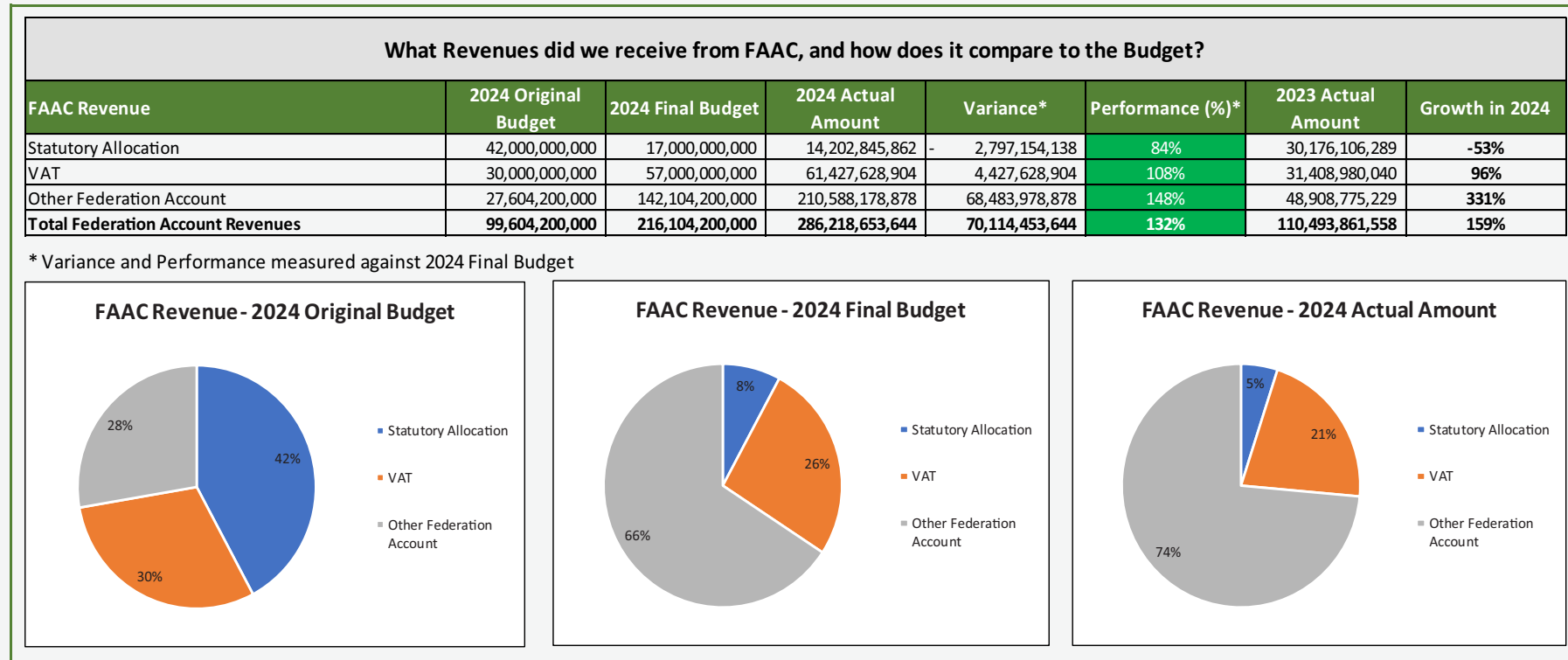


Table 3 and 4 below indicate the actual and budgeted Internally Generated Revenue (IGR) by the state as well as the top 10 revenue generating Ministries, Departments and Agencies (MDAs).

Internally Generated Revenue comprises Tax and Non-Tax Revenue. The total tax revenue budget was **N11.9** billion while the total non-tax revenue budget was **N13.1** billion, making a total final approved IGR budget of **N25.1** billion. The actual tax revenue collected amounted to **N7.4** billion representing 62% of the budgeted amount and **N13.3** billion was generated from non-tax revenue equivalent to 102%. However, the State Government has continued to put in place strategic effort such as sensitization, tax relief, amendment of relevant tax laws and automation of revenue administration systems in both Tax revenue and non-tax revenue to improve their collections.

The aggregate Internally Generated Revenue (IGR) during the year from both tax and non-tax revenue stood at N20.8 billion – an 83% performance when compared with the total budgeted IGR.

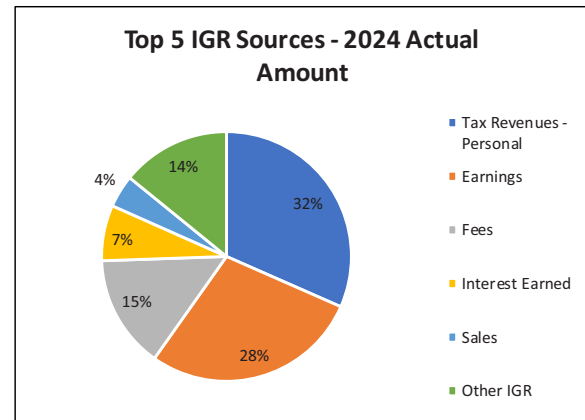
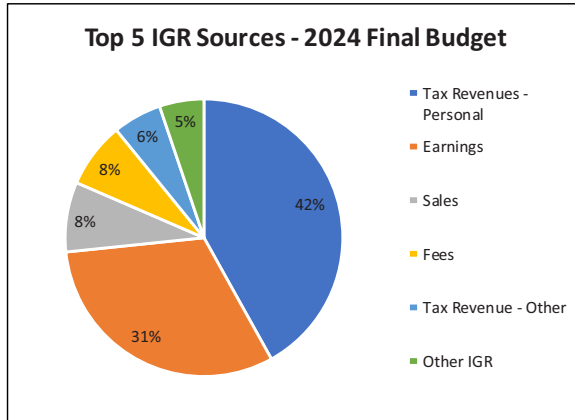
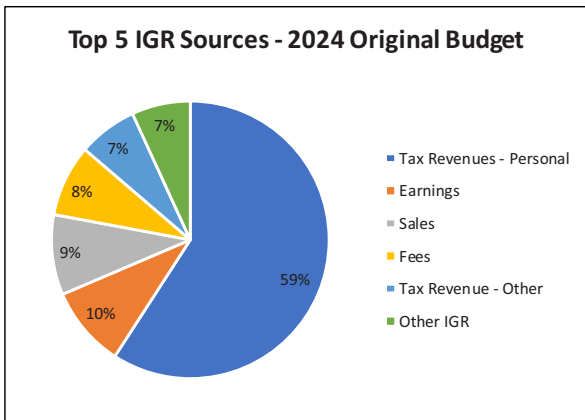
Gombe State Internal Revenue Service generated the highest revenue of **N8.4** billion representing (32%) as against the final estimated budget of **N25.1** billion while Ministry of Commerce recorded the least of the top 10 with a collection of **N189.9** million against the final budget of **N25.1** million representing 0.1%.

The state government has over the last three years invested heavily towards revamping domestic revenue mobilisation through the medium-term revenue strategy. It is expected that Gombe State will continue to vigorously pursue IGR drive initiatives and plug any loophole capable of undermining the needed growth in revenue generation capacity.

**Table 3 Internally Generated Revenue Outturn by Source**

What Revenues did we collect within the State (Internally Generated Revenues), and how does it compare to our Budget?							
IGR	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
<b>Tax Revenues</b>	<b>14,736,580,000</b>	<b>11,923,480,000</b>	<b>7,417,797,101</b>	- <b>4,505,682,899</b>	<b>62%</b>	<b>5,480,166,015</b>	<b>35%</b>
Tax Revenues - Personal	13,200,000,000	10,500,000,000	6,912,770,592	- 3,587,229,408	66%	5,155,240,095	34%
Tax Revenue - Other	1,536,580,000	1,423,480,000	505,026,509	- 918,453,491	35%	324,925,920	55%
<b>Non-Tax Revenues</b>	<b>7,582,165,500</b>	<b>13,124,075,500</b>	<b>13,391,726,195</b>	<b>267,650,695</b>	<b>102%</b>	<b>9,698,884,165</b>	<b>38%</b>
Licenses	770,250,000	336,250,000	189,700,258	- 146,549,742	56%	117,466,713	61%
Mining Rent	-	-	-	-	-	-	-
Fees	1,864,925,500	1,912,655,500	3,208,542,575	1,295,887,075	168%	3,380,808,200	-5%
Fines	28,800,000	52,800,000	64,555,187	11,755,187	122%	13,318,160	385%
Sales	2,086,220,000	2,039,520,000	922,844,139	- 1,116,675,861	45%	85,532,289	979%
Earnings	2,105,540,000	7,873,920,000	6,169,070,346	- 1,704,849,654	78%	1,434,735,662	330%
Rent On Government Buildings	7,730,000	32,730,000	4,470,392	- 28,259,608	14%	31,581,206	-86%
Rent on Government Property	436,500,000	743,500,000	244,736,799	- 498,763,201	33%	10,735,244	2180%
Repayments	10,100,000	25,100,000	40,200,540	15,100,540	160%	21,945,572	83%
Investment Income	80,000,000	25,000,000	119,151,724	94,151,724	477%	-	-
Interest Earned	62,000,000	54,000,000	1,575,168,824	1,521,168,824	2917%	131,081,878	1102%
Reimbursement	126,100,000	21,100,000	746,702,359	725,602,359	3539%	3,508,316,180	-79%
Miscellaneous Income	4,000,000	7,500,000	106,583,051	99,083,051	1421%	963,363,062	-89%
<b>Total IGR</b>	<b>22,318,745,500</b>	<b>25,047,555,500</b>	<b>20,809,523,296</b>	- <b>4,238,032,204</b>	<b>83%</b>	<b>15,179,050,180</b>	<b>37%</b>

\* Variance and Performance measured against 2024 Final Budget

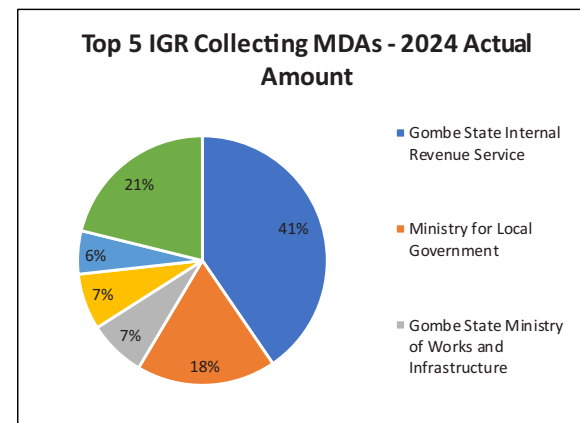
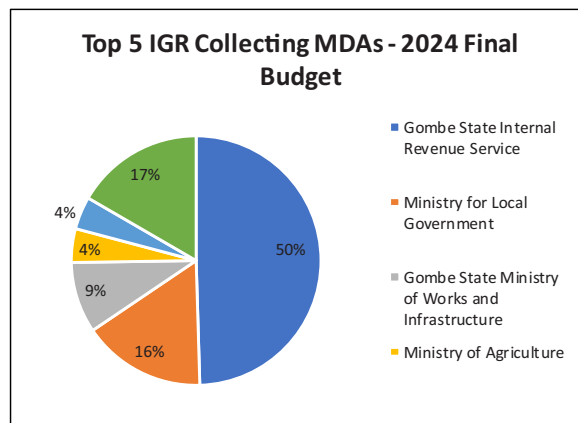
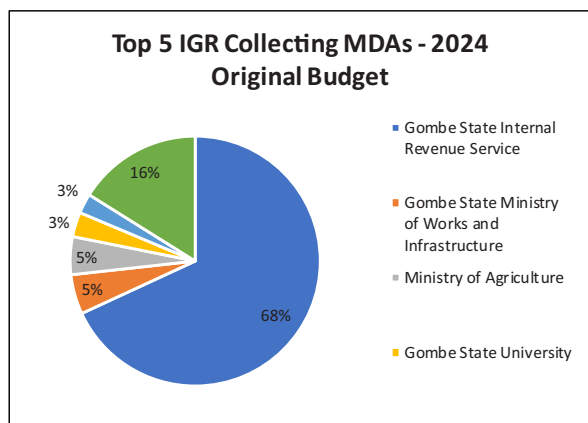




**Table 4 Internally Generated Revenue Outturn by MDA**

Who was responsible for collecting our Internally Generated Revenues, and how did they Perform?							
IGR Collecting MDAs (Top 10)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Gombe State Internal Revenue Service	15,201,000,000	12,406,100,000	8,419,461,268	- 3,986,638,732	68%	9,140,205,424	-8%
Gombe State Budget Mon. Price Int. Unit (Due Process)	154,000,000	154,000,000	1,167,047,633	1,013,047,633	758%	119,831,672	874%
Gombe State Ministry of Works and Infrastructure	1,146,700,000	2,306,700,000	1,544,460,139	- 762,239,861	67%	715,564,670	116%
Ministry of Commerce, Industry and Tourism	100,000,000	171,000,000	189,906,214	18,906,214	111%	13,390,540	1318%
Gombe State Geographic Information System - GOGIS	571,000,000	881,330,000	376,731,007	- 504,598,993	43%	-	-
School of Health Technology	31,300,000	333,580,000	239,453,405	- 94,126,595	72%	-	-
Gombe State University	711,830,000	1,061,830,000	1,515,784,681	453,954,681	143%	-	-
Ministry of Health	315,000,000	316,500,000	329,956,620	13,456,620	104%	-	-
Ministry for Local Government	1,000,000	4,011,000,000	3,762,903,266	- 248,096,734	94%	-	-
Ministry of Agriculture	1,095,200,000	1,095,200,000	794,305,525	- 300,894,475	73%	1,419,730,097	-44%
Other Revenue Collecting Agencies	2,991,715,500	2,310,315,500	2,469,513,538	159,198,038	107%	3,770,327,777	-35%
<b>Total Interally Generated Revenue</b>	<b>22,318,745,500</b>	<b>25,047,555,500</b>	<b>20,809,523,296</b>	<b>- 4,238,032,204</b>	<b>83%</b>	<b>15,179,050,180</b>	<b>37%</b>

\* Variance and Performance measured against 2024 Final Budget



### Section 3: Expenditure Outturn

Table 5 below shows the expenditure outturn, which indicates a total sum of N364.7 billion as the final approved budget estimate for the year 2024 with actual spending of N301.1 billion equivalent to 83%.

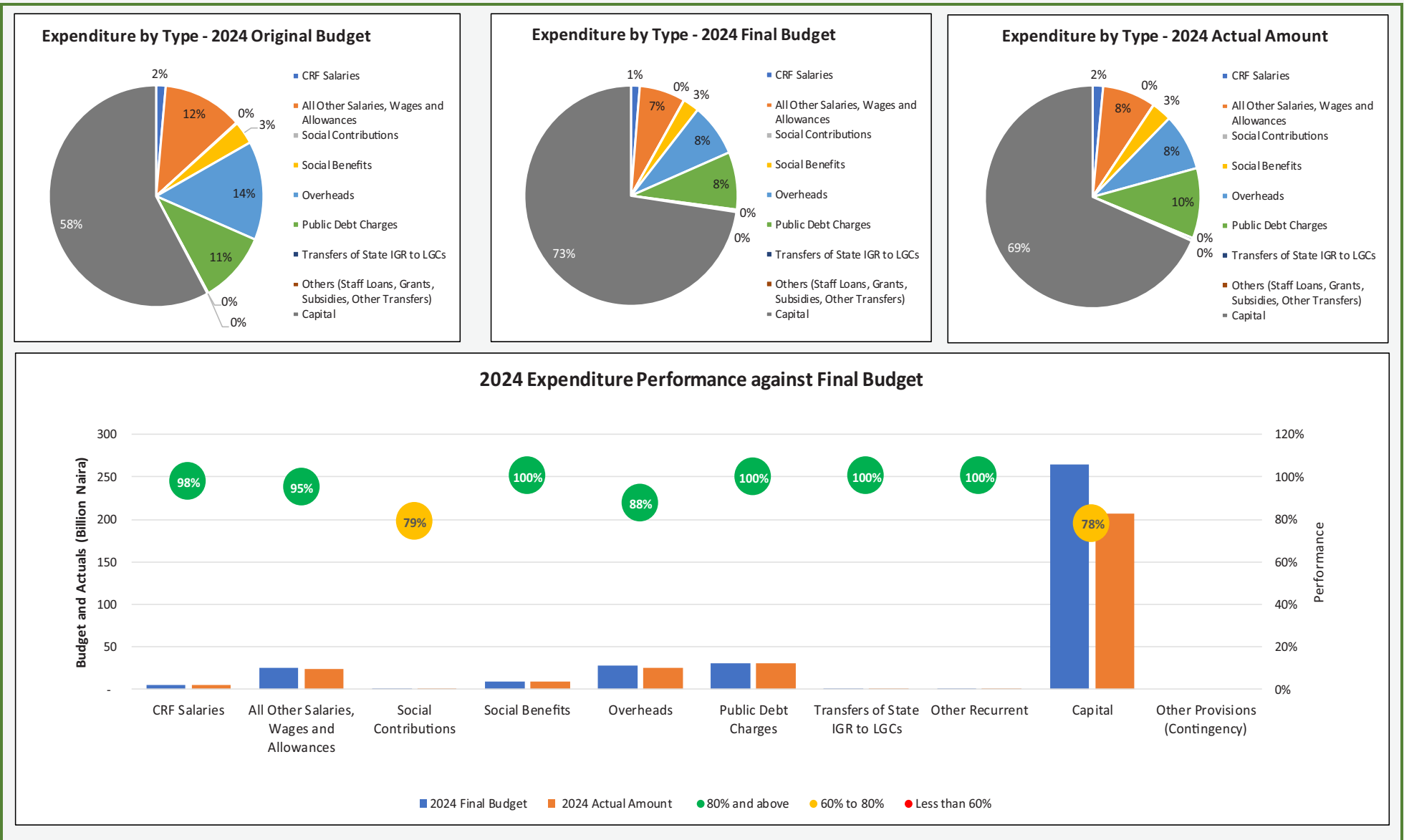
Accordingly, N206.3 billion was spent on capital expenditure, equivalent to 78% as against the estimated N264.8 billion. Whereas N94.7 billion (Personnel N37.7 and Other Recurrent N56.9) was spent on recurrent expenditure against the budget estimate of N99.8.7 billion, equivalent to 95%.

It should be noted that 31.4% of the total actual expenditure was incurred on recurrent expenditure while the remaining 68.6% was expended on capital expenditure. This is in line with the state government's resolve to increase the share of capital expenditure in the total expenditure outlay of Gombe State.

What did we spend our Resources on?							
FAAC Revenue	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
<b>Personnel</b>	<b>35,276,045,000</b>	<b>39,251,672,930</b>	<b>37,785,157,190</b>	<b>1,466,515,740</b>	<b>96%</b>	<b>31,274,114,960</b>	<b>21%</b>
CRF Salaries	3,000,000,000	4,837,269,000	4,720,593,544	116,675,456	98%	3,862,140,827	22%
All Other Salaries, Wages and Allowances	25,000,000,000	25,318,106,500	24,000,784,149	1,317,322,351	95%	19,037,376,709	26%
Social Contributions	271,045,000	151,890,000	119,372,352	32,517,648	79%	1,186,801	9958%
Social Benefits	7,005,000,000	8,944,407,430	8,944,407,145	285	100%	8,373,410,623	7%
<b>Other Recurrent</b>	<b>52,244,155,000</b>	<b>60,590,742,070</b>	<b>56,972,987,121</b>	<b>3,617,754,949</b>	<b>94%</b>	<b>41,655,177,774</b>	<b>37%</b>
Overheads	30,019,155,000	28,513,147,040	24,970,424,978	3,542,722,062	88%	19,375,156,897	29%
Public Debt Charges	21,925,000,000	30,788,695,030	30,713,694,679	75,000,351	100%	22,145,401,255	39%
Transfers of State IGR to LGCs	100,000,000	1,122,900,000	1,122,879,388	20,612	100%	-	
Others (Staff Loans, Grants, Subsidies, Other Transfers)	200,000,000	166,000,000	165,988,077	11,923	100%	134,619,622	23%
<b>Capital</b>	<b>120,543,800,000</b>	<b>264,870,496,855</b>	<b>206,377,479,767</b>	<b>58,493,017,088</b>	<b>78%</b>	<b>88,801,221,882</b>	<b>132%</b>
<b>Total Expenditure</b>	<b>208,064,000,000</b>	<b>364,712,911,855</b>	<b>301,135,624,078</b>	<b>63,577,287,777</b>	<b>83%</b>	<b>161,730,514,616</b>	<b>86%</b>

\* Variance and Performance measured against 2024 Final Budget

**Figure 7 Expenditure Composition**



## Section 4: Audit Findings

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

### **A: RECURRENT EXPENDITURE PAYMENT VOUCHERS**

The Ministry of Works had the highest amount queried, largely due to capital project irregularities.

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### **B: CAPITAL EXPENDITURE PAYMENT VOUCHERS**

Abandoned projects, inflated contracts, lack of performance bonds amounting to **N415,670.00** from Ministry of Works.

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### **C: SUMMARY OF QUERIED PAYMENT VOUCHERS**

There was a total of 87 queries for transactions amounting to **N1.976** million representing 7.7% of the expenditure payment of **N25.620** million issued to MDAs in the State.

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**D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER:** Non maintenance of assets registers by MDAs

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**E: BILLS PAYABLE:** No findings

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**F: INVESTMENTS:** No findings

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**G: AIDS AND GRANTS:** No findings

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**H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND:** No findings

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**I: PERFORMANCE GUARANTEES:** No findings

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**I: ADHERENCE TO PROCUREMENT PROCEDURES:** No findings

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**Table 6 Top Ten Audit Queries**

Was all of our expenditure executed in line with the laws and regulations of the State?					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Ghost workers, unretired advances, unsupported	14	Unsupported grants	312,420	3,852,500	8%
Irregular procurement, missing supplies, payroll fraud	11	Irregular procurement	278,910	3,212,187	9%
Abandoned projects, inflated contracts, lack of	9	Abandoned projects	415,670	5,110,664	8%
Procurement violations, unaccounted funds	8	Unaccounted funds	198,323	2,450,000	8%
Others	23	-	349,661	5,455,318	6%
<b>Total for All Audit Findings</b>	<b>87</b>	-	<b>1,976,485</b>	<b>25,620,000</b>	<b>8%</b>

## Section 5 Audited Financial Statements

This section outlines a breakdown of the state's audited public expenditure and revenue for the fiscal year in review. The expenditure budget figures, consolidated revenue fund and audited cash flow statement based on the audited financial statement are represented here for citizens' understanding.

The table below elucidates the revenue and expenditure for the year 2024.

- The State Statutory Allocation for the year was less than the projected figure with the sum of **N2.80** billion. VAT Allocation had **N4.0** billion more than the projected figure, while other Federation Account Distribution surpasses the budgeted estimate by **N68.5** billion because of the rise in the price of crude oil and exchange rate.
- There was an increase in Independent non-Tax Revenue by **N267.7** million against the final budget, because of the vigorous pursue of IGR drive initiatives and automation upgrade done on Tax Database.
- The total actual expenditure was **N301.73** billion which represents 83% of the final budget of **N364.7** billion. However, 31.4% of the total expenditure was on recurrent while the remaining 68.6% was on capital.

The table below illustrates the breakdown of revenue and expenditure for the year 2024.

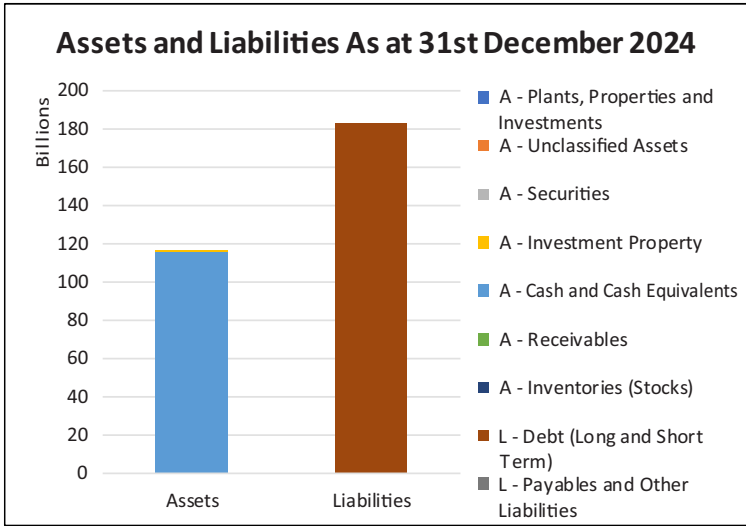
**Table 7 Statement of Income and Expenditure**

**Consolidated financial summary for the fiscal year 2024**

	Actual 2023	Actual 2024	Original Budget2024	Final Budget2024	Variance 2024	% Variance 2024	Budget 2025
<b>Opening Balance</b>	<b>35,850,750,853.22</b>	<b>43,929,213,331.14</b>			<b>43,929,213,331.14</b>		
<b>RECEIPTS</b>							
Statutory Allocation from FAAC	30,176,106,289.39	14,202,845,861.74	42,000,000,000.00	17,000,000,000.00	2,797,154,138.26-	16.45%-	15,000,000,000.00
Share of VAT from FAAC	31,408,980,040.35	61,427,628,903.90	30,000,000,000.00	57,000,000,000.00	4,427,628,903.90+	7.77%+	50,000,000,000.00
Other Statutory Transfers	48,908,775,228.51	210,588,178,878.43	27,604,200,000.00	142,104,200,000.00	68,483,978,878.43+	48.19%+	55,250,000,000.00
Internally Generated Revenue	15,179,050,180.25	20,809,523,296.56	22,318,745,500.00	25,056,555,500.00	4,247,032,203.44-	16.95%-	20,360,045,000.00
Grants & Miscellaneous	21,602,696,248.04	28,275,635,848.17	8,050,000,000.00	128,200,000,000.00	99,924,364,151.83-	77.94%-	
Miscellaneous Capital Receipts	5,564,118,030.57	10,089,533,711.73	8,000,000,000.00	8,000,000,000.00	2,089,533,711.73+	26.12%+	
<b>Total Current Year Receipts</b>	<b>152,839,726,017.11</b>	<b>345,393,346,500.53</b>	<b>137,972,945,500.00</b>	<b>377,360,755,500.00</b>	<b>31,967,408,999.47-</b>	<b>8.47%-</b>	<b>140,610,045,000.00</b>
<b>Total Projected Funds Available</b>	<b>188,690,476,870.33</b>	<b>389,322,559,831.67</b>	<b>137,972,945,500.00</b>	<b>377,360,755,500.00</b>	<b>11,961,804,331.67+</b>	<b>3.17%+</b>	<b>140,610,045,000.00</b>
Expenditure: Economic Classification							
Personnel Cost	22,899,517,536.43	28,840,750,044.89	28,271,045,000.00	30,307,265,500.00	1,466,515,455.11+	4.84%+	9,451,495,000.00
Social Benefits	8,373,410,622.89	8,944,407,145.47	7,005,000,000.00	8,944,407,430.00	284.53+	0.00%+	8,000,000,000.00
Overhead Costs	19,375,156,897.02	24,970,424,977.77	30,019,155,000.00	28,513,147,040.00	3,542,722,062.23+	12.42%+	30,931,700,000.00
CRFC - (Excluding Public Debt & Social Benefit)	9,367,668,004.91	13,899,205,078.60	300,000,000.00	13,899,237,700.00	32,621.40+	0.00%+	2,205,000,000.00
Repayment of External Loans	1,664,899,535.56	5,042,356,612.39	20,000,000.00	5,042,356,700.00	87.61+	0.00%+	7,200,000,000.00
Repayment of Internal Loans	11,248,640,137.41	13,061,000,452.42	21,905,000,000.00	13,136,000,630.00	75,000,177.58+	0.57%+	10,520,000,000.00
<b>Total Recurrent Expenditure</b>	<b>72,929,292,734.22</b>	<b>94,758,144,311.54</b>	<b>87,520,200,000.00</b>	<b>99,842,415,000.00</b>	<b>5,084,270,688.46+</b>	<b>5.09%+</b>	<b>68,308,195,000.00</b>
<b>Capital Expenditure: Programme Classification</b>							
01 Economic Empowerment Through Agriculture	3,025,368,711.76	2,880,983,699.94	5,518,000,000.00	3,545,500,000.00	664,516,300.06+	18.74%+	6,867,000,000.00
02 Societal Re - Orientation	275,759,392.15	18,955,800.00	340,000,000.00	124,000,000.00	105,044,200.00+	84.71%+	461,000,000.00
03 Poverty Alleviation	90,000,000.00	1,241,657,985.29	1,480,000,000.00	1,451,730,000.00	210,072,014.71+	14.47%+	610,000,000.00
04 Improvement to Human Health	3,349,834,206.32	2,551,443,356.06	3,972,200,000.00	4,308,300,000.00	1,756,856,643.94+	40.78%+	4,595,000,000.00
05 Enhancing Skills and Knowledge	1,538,888,333.42	5,885,166,057.50	9,071,000,000.00	10,006,500,000.00	4,121,333,942.50+	41.19%+	10,154,100,000.00
06 Housing and Urban Development	8,415,059,917.71	6,438,951,239.18	3,940,000,000.00	12,025,297,852.00	5,586,346,612.82+	46.45%+	4,595,000,000.00
07 Gender			967,000,000.00	189,500,000.00	189,500,000.00+	100.00%+	336,000,000.00
08 Youth	1,255,321,197.31	192,825,000.00	843,000,000.00	453,500,000.00	260,675,000.00+	57.48%+	485,000,000.00
09 Environmentat Improvement	3,878,043,915.81	17,484,431,922.90	10,395,900,000.00	20,882,900,000.00	3,398,468,077.10+	16.27%+	6,207,000,000.00
10 Water Resources and Rural Development	6,090,384,654.08	4,872,834,268.91	7,474,100,000.00	5,728,100,000.00	855,265,731.09+	14.93%+	7,642,000,000.00
11 Information Communication & Technology	155,458,674.00	192,721,930.66	627,500,000.00	451,200,000.00	258,478,069.34+	57.29%+	400,500,000.00
12 Growing the Private Sector	2,457,262,217.00	4,730,494,081.11	2,432,000,000.00	5,055,500,000.00	325,005,918.89+	6.43%+	3,200,000,000.00
13 Reform of Government and Governance	26,140,883,189.70	113,370,763,590.20	52,978,100,000.00	129,092,600,000.00	15,721,836,409.80+	12.18%+	86,705,685,000.00
14 Power	1,529,499,167.07	837,229,853.49	1,692,500,000.00	1,423,700,000.00	586,470,146.51+	41.19%+	2,523,500,000.00
17 Road	30,580,162,855.81	45,566,093,780.67	18,777,500,000.00	69,988,169,003.00	24,422,075,222.33+	34.89%+	51,847,000,000.00
18 Airways	19,295,450.00	112,927,200.90	5,000,000.00	114,000,000.00	1,072,799.10+	0.94%+	15,000,000.00
20 Shipping			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00
<b>Total Capital Expenditure by Program</b>	<b>88,801,221,882.14</b>	<b>206,377,479,766.81</b>	<b>120,543,800,000.00</b>	<b>264,870,496,855.00</b>	<b>58,493,017,088.19+</b>	<b>22.08%+</b>	<b>186,673,785,000.00</b>
<b>Total Expenditure (Budget Size)</b>	<b>161,730,514,616.36</b>	<b>301,135,624,078.35</b>	<b>208,064,000,000.00</b>	<b>364,712,911,855.00</b>	<b>63,577,287,776.65+</b>	<b>17.43%+</b>	<b>254,981,980,000.00</b>
Budget Surplus/(Deficit)	26,959,962,253.97	88,186,935,753.32	70,091,054,500.00	12,647,843,645.00	75,539,092,108.32+	597.25%+	114,371,935,000.00
Movement in Other Cash Equivalents:							
Below the Line Receipts	14,531,595,507.54	9,652,943,229.59			9,652,943,229.59+		
Below the Line Payments	18,337,732,468.11	13,343,832,670.98			13,343,832,670.98-		
<b>Sub-Total: Movement in Other Cash Equivalents</b>	<b>3,806,136,960.57</b>	<b>3,690,889,441.39</b>			<b>3,690,889,441.39-</b>		
Financing of Deficit by Borrowing							
Internal Loans	16,181,848,287.30	20,926,400,951.36	55,000,000,000.00	33,000,000,000.00	12,073,599,048.64-	36.59%-	
External Loans	4,593,539,750.44	10,723,380,919.45	23,250,000,000.00	46,160,000,000.00	35,436,619,080.55-	76.77%-	
<b>Total Loans</b>	<b>20,775,388,037.74</b>	<b>31,649,781,870.81</b>	<b>78,250,000,000.00</b>	<b>79,160,000,000.00</b>	<b>47,510,218,129.19-</b>	<b>60.02%-</b>	
<b>Closing Balance</b>	<b>43,929,213,331.14</b>	<b>116,145,828,182.74</b>	<b>8,158,945,500.00</b>	<b>91,807,843,645.00</b>	<b>24,337,984,537.74+</b>	<b>26.51%+</b>	<b>114,371,935,000.00</b>

### Table 8 Assets and Liabilities

Assets and Liabilities of the State			
Item	As at 31st December 2024	As at 31st December 2023	Change in Assets / Liabilities
<b>Assets</b>	<b>116,396,725,604</b>	<b>44,768,172,177</b>	<b>71,628,553,426</b>
Plants, Properties and Investments	-	-	-
Unclassified Assets	-	-	-
Securities	-	-	-
Investment Property	250,897,421	838,958,846	- 588,061,425
Cash and Cash Equivalents	116,145,828,183	43,929,213,331	72,216,614,852
Receivables	-	-	-
Inventories (Stocks)	-	-	-
<b>Liabilities</b>	<b>182,894,364,549</b>	<b>260,664,458,744</b>	<b>- 77,770,094,195</b>
Debt (Long and Short Term)	182,894,364,549	260,664,458,744	- 77,770,094,195
Payables and Other Liabilities	-	-	-

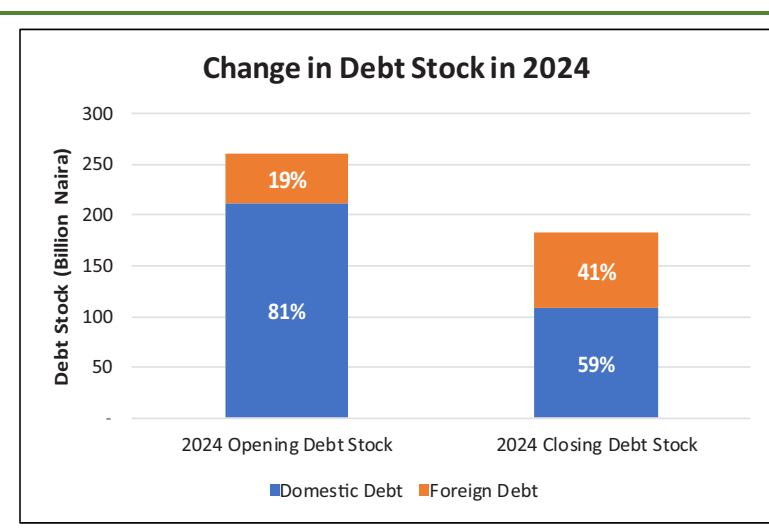


### Table 9 Dynamics in Debt Stock

How much did we borrow and how much debt did we repay?			
Item	Domestic Debt	Foreign Debt	Total Debt
2024 Opening Debt Stock	211,304,897,585	49,359,561,159	<b>260,664,458,744</b>
2024 New Loans Taken	20,926,400,951	10,723,380,919	<b>31,649,781,871</b>
2024 Principal Repayment	13,061,000,452	5,042,356,612	<b>18,103,357,065</b>
Adjustments (Positive means increase)	- 111,495,696,235	20,179,177,234	- <b>91,316,519,001</b>
<b>2024 Closing Debt Stock</b>	<b>107,674,601,849</b>	<b>75,219,762,700</b>	<b>182,894,364,549</b>
Net Increase in Debt Stock	- 103,630,295,736	25,860,201,541	- <b>77,770,094,195</b>

Cost of Servicing Debt			
Item	Domestic Debt	Foreign Debt	Total Debt
Interest Payments in 2024	12,610,337,614	-	<b>12,610,337,614</b>
Approximate Interest Rate	7.9%	0.0%	5.7%



## Section 6: Top Sectorial Allocation

This section outlines the financial information on top Ministries, Department, Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

### Recurrent Expenditure

Table 13 highlights the recurrent expenditure data of the existing main organization in Gombe State. The estimated budget was slightly higher than the actual expenditures including the aggregate figure from 'other MDA expenditure. It gladdens our heart to state that the budget was to a reasonable extent implemented as intended given that the share for each MDA as a percentage of the budget and actual expenditure were relatively matched. Health and Education got the highest share of actual amounts of 97% and 98% respectively while the Ministry for Internal Security got the lowest share of actual of 36%.

### Capital Expenditure

Table 14 represents the capital expenditure of the top 20 main organisations. The capital expenditure performance shows that all the MDAs listed had actual capital expenditure less than their respective budget size. Ministry of works got the highest actual expenditure which is about **N79.1** billion equivalent to 39.3% of the total actual capital expenditure of **N206.3** billion.

### Total Expenditure

Table 11 indicates top highest spending sectors, the Economic Sector received the highest total actual expenditure which is about **N217.3** billion (72%) of the state's total actual capital expenditure of **N301.1** billion, followed by the Social Sector which got **N42.6** billion (14%). The Administration Sector received **N36.7** billion (12%) while Justice Sectors got the least actual expenditure to the tune of **N4.4** billion (2%).



**Table 10 Recurrent Expenditure by Mains Sectors of Government**

Recurrent Expenditure by NCOA Sector							
Expenditure by Sector (NCOA Administrative Segment)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	28,239,345,000	30,346,786,860	28,321,896,737	2,024,890,123	93%	30%	30%
Economic Sector	32,248,475,000	42,471,384,489	40,856,201,707	1,615,182,782	96%	43%	43%
Law and Justice Sector	3,922,810,000	3,770,904,651	3,197,824,887	573,079,764	85%	4%	3%
Social Services Sector	23,109,570,000	23,253,339,000	22,382,220,980	871,118,020	96%	23%	24%
<b>Total Expenditure</b>	<b>87,520,200,000</b>	<b>99,842,415,000</b>	<b>94,758,144,312</b>	<b>5,084,270,688</b>	<b>95%</b>		

\* Variance and Performance measured against 2024 Final Budget

**Recurrent Expenditure by NCOA Sector - 2024 Original Budget**

Sector	Percentage
Administration Sector	32%
Economic Sector	37%
Law and Justice Sector	5%
Social Services Sector	26%

**Recurrent Expenditure by NCOA Sector - 2024 Final Budget**

Sector	Percentage
Administration Sector	30%
Economic Sector	43%
Law and Justice Sector	4%
Social Services Sector	23%

**Recurrent Expenditure by NCOA Sector - 2024 Actual Amount**

Sector	Percentage	Amount
Administration Sector	30%	28,321,896,737
Economic Sector	43%	40,856,201,707
Law and Justice Sector	3%	3,197,824,887
Social Services Sector	24%	22,382,220,980

**Table 11 Capital Expenditure by Mains Sectors of Government**

Capital Expenditure by NCOA Sector							
Expenditure by Planning Sector	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	4,910,500,000	9,207,531,000	8,420,837,994	786,693,006	91%	3%	4%
Economic Sector	89,584,000,000	221,453,765,855	176,464,823,910	44,988,941,945	80%	84%	86%
Law and Justice Sector	2,426,800,000	3,580,800,000	1,230,836,906	2,349,963,094	34%	1%	1%
Social Services Sector	23,622,500,000	30,628,400,000	20,260,980,956	10,367,419,044	66%	12%	10%
<b>Total Expenditure</b>	<b>120,543,800,000</b>	<b>264,870,496,855</b>	<b>206,377,479,767</b>	<b>58,493,017,088</b>	<b>78%</b>		

\* Variance and Performance measured against 2024 Final Budget

**Capital Expenditure by NCOA Sector - 2024 Original Budget**

Sector	Share (%)
Economic Sector	74%
Social Services Sector	20%
Administration Sector	4%
Law and Justice Sector	2%

**Capital Expenditure by NCOA Sector - 2024 Final Budget**

Sector	Share (%)
Economic Sector	84%
Social Services Sector	12%
Administration Sector	3%
Law and Justice Sector	1%

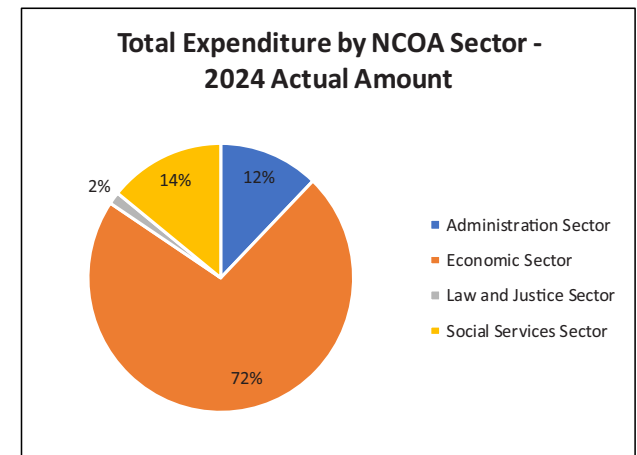
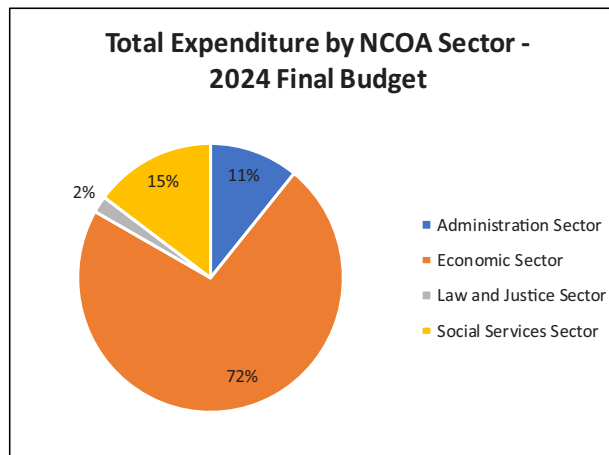
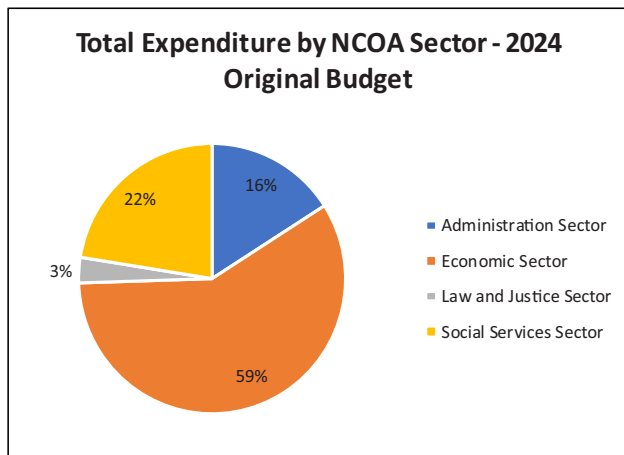
**Capital Expenditure by NCOA Sector - 2024 Actual Amount**

Sector	Share (%)
Economic Sector	85%
Social Services Sector	10%
Administration Sector	4%
Law and Justice Sector	1%

**Table 12 Total Expenditure by Mains Sectors of Government**

Total Expenditure by NCOA Sector							
Infrastructure	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	33,149,845,000	39,554,317,860	36,742,734,731	2,811,583,129	93%	11%	12%
Economic Sector	121,832,475,000	263,925,150,344	217,321,025,617	46,604,124,727	82%	72%	72%
Law and Justice Sector	6,349,610,000	7,351,704,651	4,428,661,794	2,923,042,857	60%	2%	1%
Social Services Sector	46,732,070,000	53,881,739,000	42,643,201,936	11,238,537,064	79%	15%	14%
<b>Total Expenditure</b>	<b>208,064,000,000</b>	<b>364,712,911,855</b>	<b>301,135,624,078</b>	<b>63,577,287,777</b>	<b>83%</b>		

\* Variance and Performance measured against 2024 Final Budget



**Table 13 Top Twenty Recurrent Expenditure by Main Organisations**

Recurrent Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Office of the Executive Governor	15,403,345,000	18,414,018,960	18,293,161,271	120,857,689	99%	18.44%	19.31%
Gombe State House of Assembly	4,795,400,000	2,823,532,202	1,848,760,301	974,771,901	65%	2.83%	1.95%
Office of the Secretary to the State Gov't	4,920,600,000	5,588,046,000	5,356,974,016	231,071,984	96%	5.60%	5.65%
Ministry of Agriculture	1,058,800,000	1,001,300,000	738,787,053	262,512,947	74%	1.00%	0.78%
Ministry of Finance and Economic Development	27,445,165,000	36,838,900,458	36,407,811,161	431,089,297	99%	36.90%	38.42%
Ministry of Commerce Trade & Industry	355,710,000	365,330,000	243,797,701	121,532,299	67%	0.37%	0.26%
Ministry Of Works & Infrastructure	726,255,000	875,055,000	690,621,770	184,433,231	79%	0.88%	0.73%
Ministry Of Water Enviroment And Forest Re	1,315,085,000	1,353,265,000	1,151,319,733	201,945,267	85%	1.36%	1.22%
Directorate Of Lands	367,400,000	372,200,000	164,302,521	207,897,479	44%	0.37%	0.17%
Judicial Service Commission	3,922,870,000	3,770,974,000	3,197,824,887	573,149,113	85%	3.78%	3.37%
Ministry Of Youth And Sport Development	686,850,000	520,909,000	363,236,503	157,672,497	70%	0.52%	0.38%
Ministry of Women Affairs & Social Dev.	369,250,000	212,850,000	169,919,474	42,930,526	80%	0.21%	0.18%
Ministry of Education	6,512,520,000	7,092,423,860	6,885,160,307	207,263,553	97%	7.10%	7.27%
Ministry of Health	9,581,900,000	8,429,570,000	8,250,685,980	178,884,020	98%	8.44%	8.71%
Ministry of Higher Education	5,580,300,000	6,664,136,140	6,469,476,503	194,659,637	97%	6.67%	6.83%
Ministry of Local Government & Chieftancy Affairs	245,500,000	195,000,000	151,418,823	43,581,177	78%	0.20%	0.16%
Office of the State Auditor General	660,900,000	831,510,000	793,317,822	38,192,178	95%	0.83%	0.84%
Local Government Pension Board	130,200,000	132,700,000	48,096,705	84,603,295	36%	0.13%	0.05%
Ministry of Internal Security and Ethical Orientation	105,700,000	88,700,000	32,317,035	56,382,965	36%	0.09%	0.03%
Ministry Of Information And Culture	563,700,000	554,960,000	456,183,228	98,776,772	82%	0.56%	0.48%
Other Main Orgs	2,772,750,000	3,717,034,380	3,044,971,519	672,062,861	82%	3.72%	3.21%
<b>Total Expenditure</b>	<b>87,520,200,000</b>	<b>99,842,415,000</b>	<b>94,758,144,312</b>	<b>5,084,270,688</b>	<b>95%</b>		

**Table 14 Top Twenty Capital Expenditure by Main Organisations**

Capital Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Office of the Executive Governor	1,275,500,000	8,067,531,000	7,934,831,809	132,699,191	98%	3.05%	3.84%
Gombe State House of Assembly	818,000,000	30,500,000	-	30,500,000	0%	0.01%	0.00%
Office of the Secretary to the State Gov't	523,000,000	87,000,000	33,900,000	53,100,000	39%	0.03%	0.02%
Ministry of Agriculture	7,367,500,000	17,278,800,000	16,352,512,903	926,287,097	95%	6.52%	7.92%
Ministry of Finance and Economic Development	9,116,500,000	46,078,800,000	41,158,234,839	4,920,565,161	89%	17.40%	19.94%
Ministry of Commerce Trade & Industry	3,760,400,000	7,520,400,000	5,489,293,743	2,031,106,257	73%	2.84%	2.66%
Ministry Of Works & Infrastructure	48,274,200,000	113,069,965,855	79,194,263,081	33,875,702,774	70%	42.69%	38.37%
Ministry Of Water Enviroment And Forest Re	18,366,000,000	27,476,200,000	23,075,894,391	4,400,305,609	84%	10.37%	11.18%
Directorate Of Lands	1,980,000,000	7,146,000,000	4,076,394,304	3,069,605,696	57%	2.70%	1.98%
Judicial Service Commission	2,881,800,000	3,355,800,000	2,384,675,559	971,124,441	71%	1.27%	1.16%
Ministry Of Youth And Sport Development	2,340,000,000	5,396,000,000	5,200,106,303	195,893,697	96%	2.04%	2.52%
Ministry of Women Affairs & Social Dev.	1,197,500,000	478,500,000	-	478,500,000	0%	0.18%	0.00%
Ministry of Education	8,103,800,000	10,858,800,000	6,845,552,452	4,013,247,548	63%	4.10%	3.32%
Ministry of Health	5,953,200,000	6,735,100,000	4,174,032,166	2,561,067,834	62%	2.54%	2.02%
Ministry of Higher Education	5,768,000,000	2,605,000,000	1,560,985,880	1,044,014,120	60%	0.98%	0.76%
Ministry of Local Government & Chieftancy Affairs	140,000,000	140,000,000	-	140,000,000	0%	0.05%	0.00%
Office of the State Auditor General	10,000,000	15,000,000	-	15,000,000	0%	0.01%	0.00%
Local Government Pension Board	21,500,000	21,500,000	-	21,500,000	0%	0.01%	0.00%
Ministry of Internal Security and Ethical Orientation	560,000,000	253,500,000	199,285,581	54,214,419	79%	0.10%	0.10%
Ministry Of Information And Culture	805,000,000	259,100,000	246,163,104	12,936,896	95%	0.10%	0.12%
Other Main Orgs	1,281,900,000	7,997,000,000	8,451,353,652	454,353,652	106%	3.02%	4.10%
<b>Total Expenditure</b>	<b>120,543,800,000</b>	<b>264,870,496,855</b>	<b>206,377,479,767</b>	<b>58,493,017,088</b>	<b>78%</b>		

**Table 15 Top Twenty Total Expenditure by Main Organisations**

Total Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Office of the Executive Governor	16,678,845,000	26,481,549,960	26,227,993,080	253,556,880	99%	7.26%	8.71%
Gombe State House of Assembly	5,613,400,000	2,854,032,202	1,848,760,301	1,005,271,901	65%	0.78%	0.61%
Office of the Secretary to the State Gov't	5,443,600,000	5,675,046,000	5,390,874,016	284,171,984	95%	1.56%	1.79%
Ministry of Agriculture	8,426,300,000	18,280,100,000	17,091,299,955	1,188,800,045	93%	5.01%	5.68%
Ministry of Finance and Economic Development	36,561,665,000	82,917,700,458	77,566,046,000	5,351,654,458	94%	22.74%	25.76%
Ministry of Commerce Trade & Industry	4,116,110,000	7,885,730,000	5,733,091,444	2,152,638,556	73%	2.16%	1.90%
Ministry Of Works & Infrastructure	49,000,455,000	113,945,020,855	79,884,884,851	34,060,136,005	70%	31.24%	26.53%
Ministry Of Water Environment And Forest Re	19,681,085,000	28,829,465,000	24,227,214,124	4,602,250,876	84%	7.90%	8.05%
Directorate Of Lands	2,347,400,000	7,518,200,000	4,240,696,825	3,277,503,175	56%	2.06%	1.41%
Judicial Service Commission	6,804,670,000	7,126,774,000	5,582,500,446	1,544,273,554	78%	1.95%	1.85%
Ministry Of Youth And Sport Development	3,026,850,000	5,916,909,000	5,563,342,806	353,566,194	94%	1.62%	1.85%
Ministry of Women Affairs & Social Dev.	1,566,750,000	691,350,000	169,919,474	521,430,526	25%	0.19%	0.06%
Ministry of Education	14,616,320,000	17,951,223,860	13,730,712,759	4,220,511,101	76%	4.92%	4.56%
Ministry of Health	15,535,100,000	15,164,670,000	12,424,718,146	2,739,951,854	82%	4.16%	4.13%
Ministry of Higher Education	11,348,300,000	9,269,136,140	8,030,462,383	1,238,673,757	87%	2.54%	2.67%
Ministry of Local Government & Chieftancy Affairs	385,500,000	335,000,000	151,418,823	183,581,177	45%	0.09%	0.05%
Office of the State Auditor General	670,900,000	846,510,000	793,317,822	53,192,178	94%	0.23%	0.26%
Local Government Pension Board	151,700,000	154,200,000	48,096,705	106,103,295	31%	0.04%	0.02%
Ministry of Internal Security and Ethical Orientation	665,700,000	342,200,000	231,602,617	110,597,383	68%	0.09%	0.08%
Ministry Of Information And Culture	1,368,700,000	814,060,000	702,346,331	111,713,669	86%	0.22%	0.23%
Other Main Orgs	4,054,650,000	11,714,034,380	11,496,325,171	217,709,209	98%	3.21%	3.82%
<b>Total Expenditure</b>	<b>208,064,000,000</b>	<b>364,712,911,855</b>	<b>301,135,624,078</b>	<b>63,577,287,777</b>	<b>83%</b>		

## Section 7 Top Value Capital Projects

This section outlines information on the largest 20 capital projects in the budget, and the actual expenditure from the implementation of the fiscal year budget. The table shows some top value projects implemented in the 2024 fiscal year at various stages. Out of the 20 projects listed, 1 was completed, which represents 10%, while 19 representing 90% are still on going.

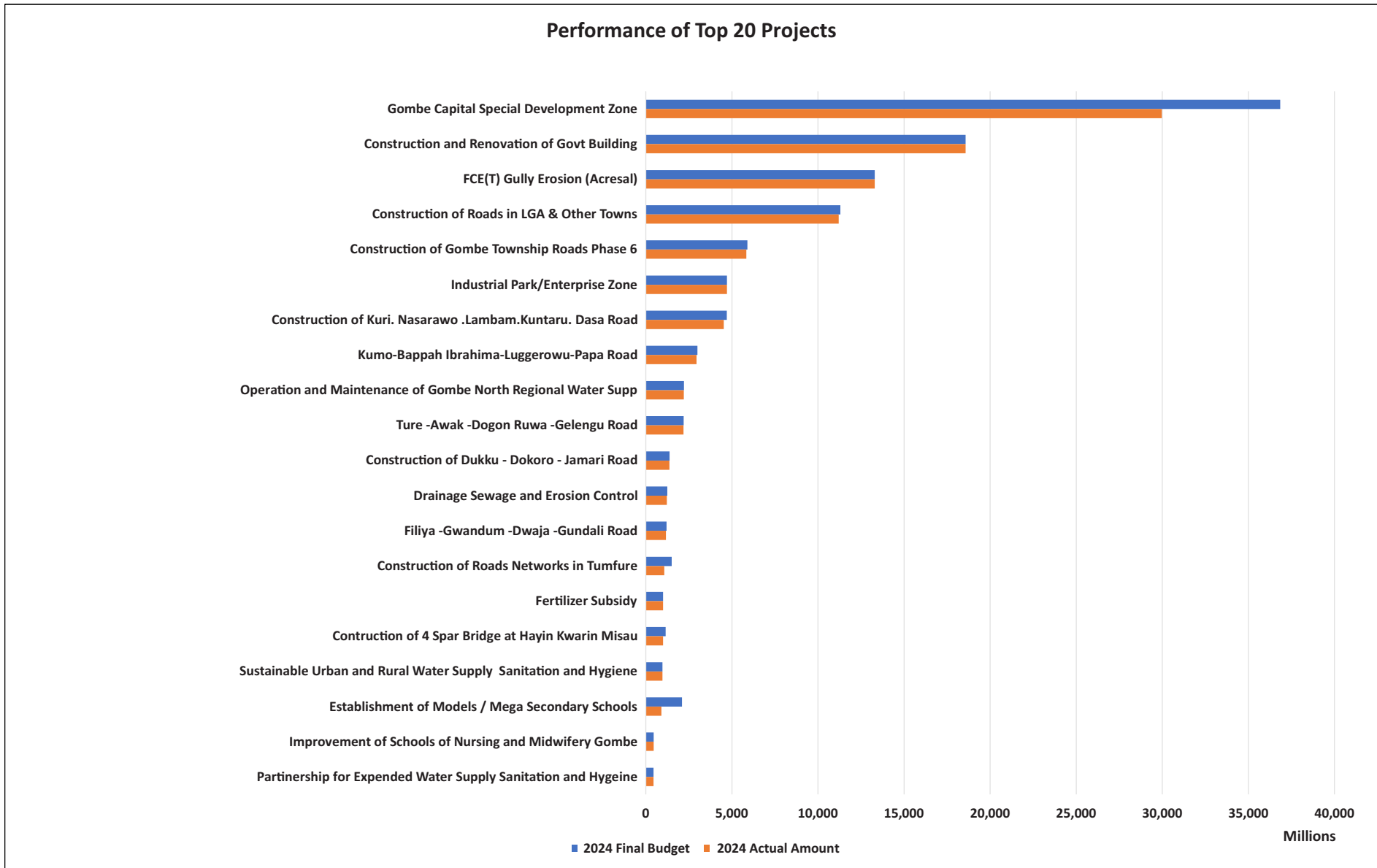
The construction of township roads across the state, constructions, renovations and equipping of Hospital across the state were ongoing. Similarly, construction of drainages, reclamations of eroded areas and washed away roads embankment, erosion control of various borrow pit across the state is still ongoing while a total of N206.3 billion has been expended representing 78% of the approved capital budgeted amount.

**Table 16:  
Largest  
Projects**

What major Investments did we make?							
Top 20 Projects (Size, Government Priority)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Gombe Capital Special Development Zone	18,000,000,000	36,853,000,000	29,967,218,264	6,885,781,736	81%	Gombe LGA	Ongoing
Construction and Renovation of Govt Building	11,000,000,000	18,574,000,000	18,573,997,526	2,474	100%	Gombe LGA	Ongoing
FCE(T) Gully Erosion (Acresal)	4,000,000,000	13,300,000,000	13,294,510,322	5,489,678	100%	Akko LGA	Ongoing
Construction of Roads in LGA & Other Towns	3,000,000,000	11,300,000,000	11,200,505,967	99,494,033	99%	Statewide	Ongoing
Construction of Gombe Township Roads Phase 6	1,500,000,000	5,900,000,000	5,841,316,377	58,683,623	99%	Kaltungo LGA	Ongoing
Industrial Park/Enterprise Zone	2,000,000,000	4,715,000,000	4,714,544,081	455,919	100%	Dukku LGA	Ongoing
Construction of Kuri. Nasarawo .Lambam.Kuntaru. Dasa Road	700,000,000	4,700,000,000	4,524,622,121	175,377,879	96%	Shongom LGA	Ongoing
Kumo-Bappah Ibrahimia-Luggerowu-Papa Road	1,000,000,000	3,000,000,000	2,943,069,796	56,930,204	98%	Akko LGA	Ongoing
Operation and Maintenance of Gombe North Regional Water Supp	2,000,000,000	2,210,000,000	2,205,064,854	4,935,146	100%	Gombe LGA	Ongoing
Ture -Awak -Dogon Ruwa -Gelengu Road	700,000,000	2,200,000,000	2,183,662,559	16,337,441	99%	Gombe LGA	Ongoing
Construction of Dukku - Dokoro - Jamari Road	200,000,000	1,380,000,000	1,371,357,453	8,642,547	99%	Akko LGA	Ongoing
Drainage Sewage and Erosion Control	150,000,000	1,250,000,000	1,216,427,780	33,572,220	97%	Yamaltu Deba LGA	Ongoing
Filiya -Gwandum -Dwaja -Gundali Road	600,000,000	1,200,000,000	1,170,007,066	29,992,934	98%	Statewide	Ongoing
Construction of Roads Networks in Tumfure	1,000,000,000	1,500,000,000	1,071,487,805	428,512,195	71%	Gombe LGA	Ongoing
Fertilizer Subsidy	1,000,000,000	1,000,000,000	1,000,000,000	-	100%	Gombe LGA	Complete
Contraction of 4 Spar Bridge at Hayin Kwarin Misau	750,000,000	1,150,000,000	997,711,772	152,288,228	87%	Gombe LGA	Ongoing
Sustainable Urban and Rural Water Supply Sanitation and Hygiene	100,000,000	964,000,000	963,401,376	598,624	100%	Gombe LGA	Ongoing
Establishment of Models / Mega Secondary Schools	3,000,000,000	2,098,000,000	900,085,718	1,197,914,282	43%	Gombe LGA	Ongoing
Improvement of Schools of Nursing and Midwifery Gombe	10,000,000	452,000,000	451,294,181	705,819	100%	Yamaltu Deba LGA	Ongoing
Partnership for Expended Water Supply Sanitation and Hygeine	750,000,000	450,000,000	449,622,347	377,653	100%	Statewide	Ongoing
Others Capital Expenditure	69,083,800,000	150,674,496,855	101,337,572,403	49,336,924,452	67%		
<b>Total Capital Expenditure</b>	<b>120,543,800,000</b>	<b>264,870,496,855</b>	<b>206,377,479,767</b>	<b>58,493,017,088</b>	<b>78%</b>		

\* Variance and Performance measured against 2023 Final Budget

**Figure 8 Largest Projects Graph**





## Section 8 Citizen-Nominated Projects - Implementation Status Report

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

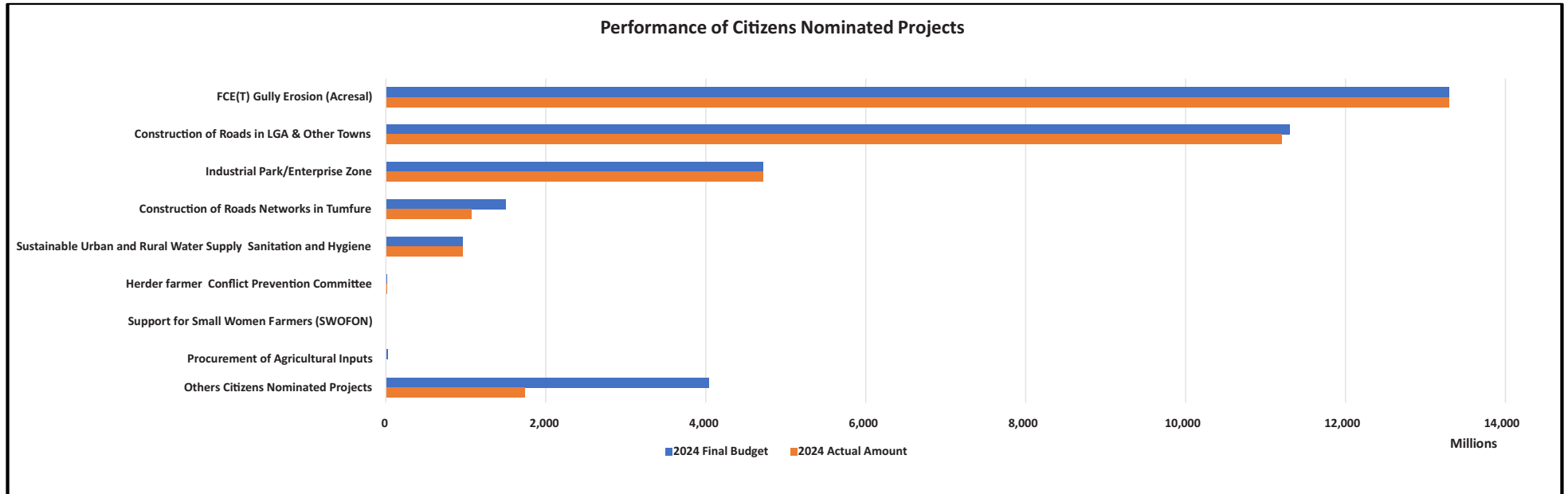
5citizens' nominated projects were sampled and presented in Table 17 below, including the construction of roads, Gully erosion control, and construction of Industrial Park. Out of the 5 sampled, four projects are ongoing, one projects is yet to start.

**Table 17 Citizens Nominated Projects**

Have we responded to the needs of our Citizens in terms of Investments?							
Citizens Nominated Projects (Top 20)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
FCE(T) Gully Erosion (Acresal)	4,000,000,000	13,300,000,000	13,294,510,322	5,489,678	100%	Gombe LGA	Ongoing
Construction of Roads in LGA & Other Towns	3,000,000,000	11,300,000,000	11,200,505,967	99,494,033	99%	Yamaltu Deba LGA	Ongoing
Industrial Park/Enterprise Zone	2,000,000,000	4,715,000,000	4,714,544,081	455,919	100%	Akko LGA	Ongoing
Construction of Roads Networks in Tumfure	1,000,000,000	1,500,000,000	1,071,487,805	428,512,195	71%	Statewide	Ongoing
Sustainable Urban and Rural Water Supply Sanitation and Hygiene	100,000,000	964,000,000	963,401,376	598,624	100%	Statewide	Ongoing
Herder farmer Conflict Prevention Committee	25,000,000	19,000,000	18,962,000	38,000	100%	Statewide	Ongoing
Support for Small Women Farmers (SWOFON)	50,000,000	1,000,000	-	1,000,000	0%	Statewide	Not Yet Started
Procurement of Agricultural Inputs	30,000,000	25,100,000	-	25,100,000	0%	Statewide	Not Yet Started
Others Citizens Nominated Projects	1,905,000,000	4,040,900,000	1,736,698,449	2,304,201,551	43%		
<b>Total Value of Citizens Nominated Projects</b>	<b>12,110,000,000</b>	<b>35,865,000,000</b>	<b>33,000,110,000</b>	<b>2,864,890,000</b>	<b>92%</b>		

\* Variance and Performance measured against 2024 Final Budget

**Figure 9 Citizens Nominated Projects Graph**



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

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

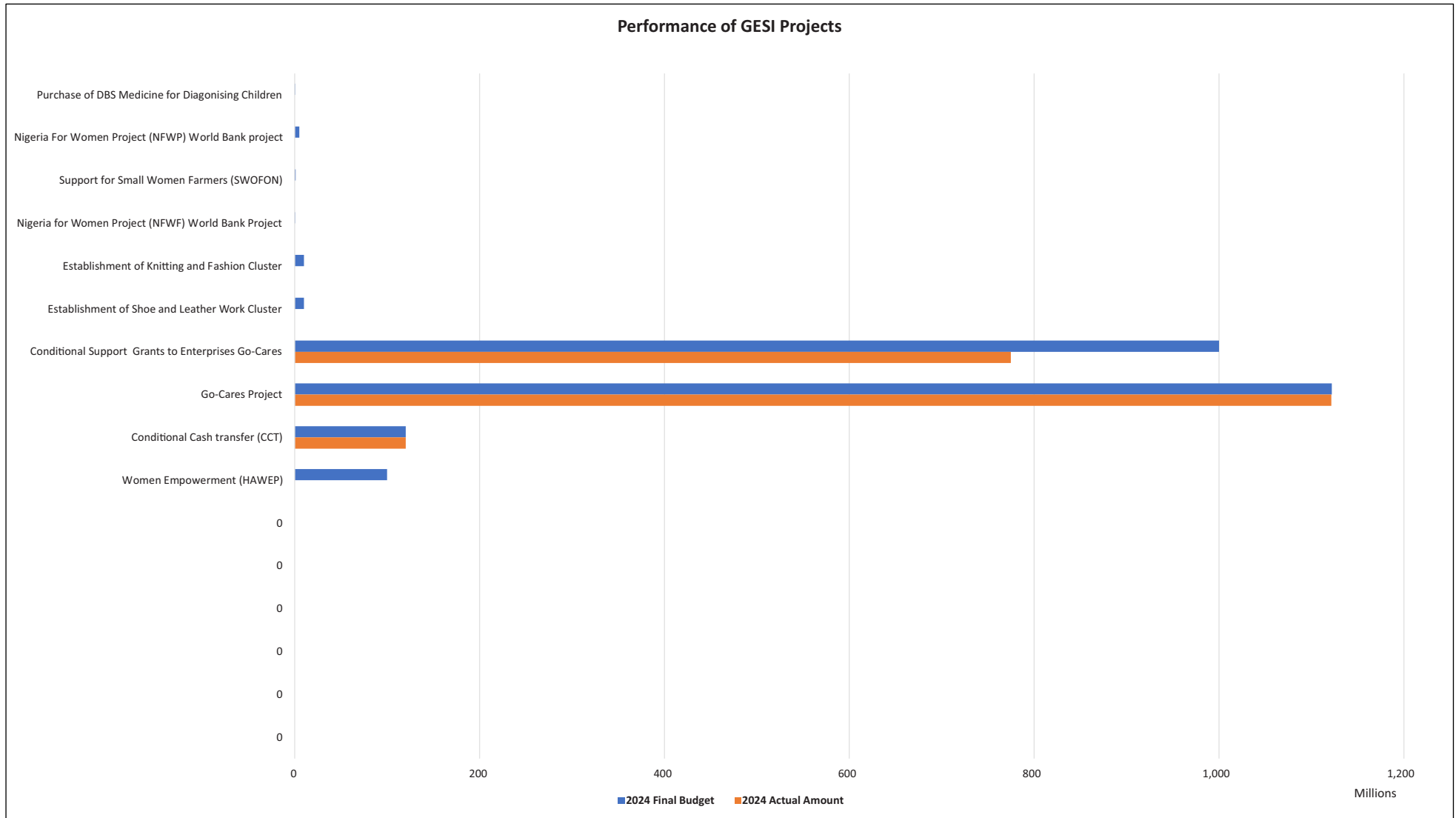
Gombe State Government in its 2024 expenditure tried to ensure that projects that promote equity and social inclusion were implemented. Out of the 10 projects identified as reflecting 'Gender, Equity and Social Inclusion', three are ongoing and seven not yet started.

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

To what extent has our expenditure reflected Gender, Equity and Social Inclusion (GESI) Issues in the State?							
Gender, Equity and Social Inclusion (GESI) Projects (Top 20)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Implementing MDA	Status
Purchase of DBS Medicine for Diagonising Children	50,000,000	500,000	-	500,000	0%	GOMSACA	Not Yet Started
Nigeria For Women Project (NFWP) World Bank project	25,000,000	5,000,000	-	5,000,000	0%	Ministry of Agric	Not Yet Started
Support for Small Women Farmers (SWOFON)	50,000,000	1,000,000	-	1,000,000	0%	Ministry of Agric	Not Yet Started
Nigeria for Women Project (NFWF) World Bank Project	50,000,000	500,000	-	500,000	0%	Ministry of Finance	Not Yet Started
Establishment of Knitting and Fashion Cluster	10,000,000	10,000,000	-	10,000,000	0%	GEDPA	Not Yet Started
Establishment of Shoe and Leather Work Cluster	10,000,000	10,000,000	-	10,000,000	0%	GEDPA	Not Yet Started
Conditional Support Grants to Enterprises Go-Cares	800,000,000	1,000,000,000	774,749,662	225,250,339	77%	Minstry of Trade	Ongoing
Go-Cares Project	300,000,000	1,122,000,000	1,121,435,292	564,708	100%	Ministry of Youth	Ongoing
Conditional Cash transfer (CCT)	20,000,000	120,230,000	120,222,694	7,306	100%	Ministry of Youth	Ongoing
Women Empowerment (HAWEP)	500,000,000	100,000,000	-	100,000,000	0%	Ministry of Women Affairs	Not Yet Started
0	-	-	-	-		0	0
0	-	-	-	-		0	0
<b>Total Value of GESI Projects</b>	<b>1,815,000,000</b>	<b>2,369,230,000</b>	<b>2,061,407,647</b>	<b>307,822,353</b>	<b>87%</b>		

\* Variance and Performance measured against 2024 Final Budget

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



## Section 10 Public Consultations with Citizens presenting the Annual Financial Statements

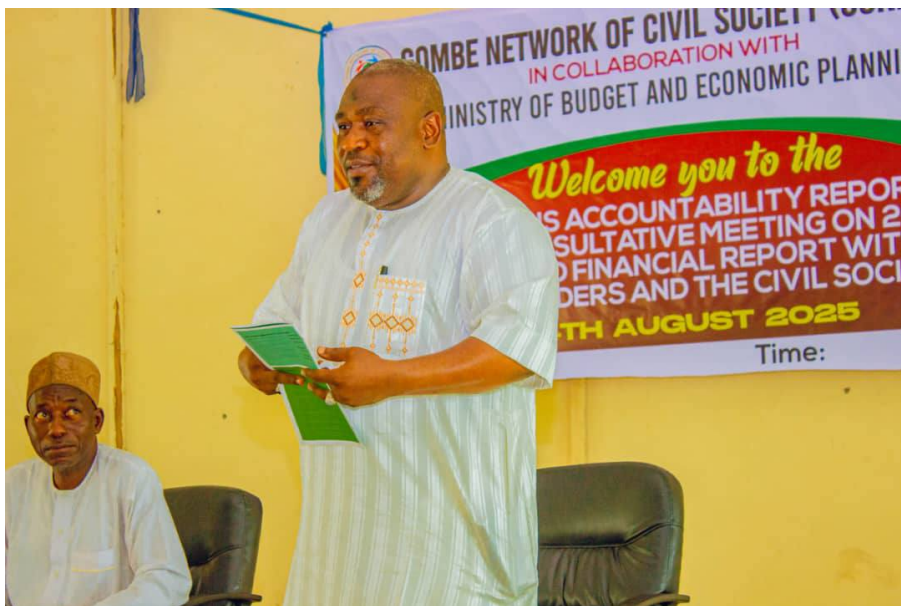
The Gombe State Audited Annual Financial Statements were made available on the State Government and Ministry of Finance Websites, specifically at this link address: <https://mof.gm.gov.ng> as published on **30th July 2025**.

### ANNEX: KUMO CENTRE:



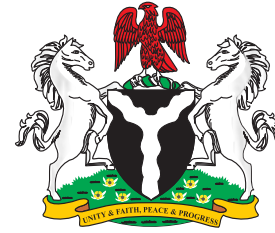


**ANNEX: Gombe Network for Civil Society (GONET)**









**GOMBE STATE**  
FEDERAL REPUBLIC OF NIGERIA

**Thank You**



**FOR THE YEAR ENDED**

**31ST DECEMBER, 2024**



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