

GOMBE STATE LOCAL GOVERNEMENT COUNCILS APPROPRIATION LAW, 2025

GOMBE STATE LOCAL GOVERNEMENT COUNCILS APPROPRIATION LAW, 2025

A Law to authorize the issuance and Appropriation of a total sum of N122,762,500,000.00 (One Hundred and Twenty-Two Billion, Seven Hundred and Sixty-Two Million Five Hundred Thousand Naira) only from the Consolidated Revenue Fund of Local Government Councils of Gombe State, the Sum of N64,335,000,000.00(Sixty-Four Billion, Three Hundred and Thirty-Five Million,) only, for Recurrent Expenditure including Public Debt Charges, while the balance of N58,427,500,000.00 (Fifty-Eight Billion, Four Hundred and Twenty-Seven Million, Five Hundred Thousand Naira) only, as Capital Expenditure for the Eleven (11) Local Government Councils in Gombe State for the year, 2025

ENACTED by the Gombe State House of Assembly as follows:-

Citation and commencement

- Appropriation of the sum 2(1) of N122,762,500,000.00
- Governor, pay out of the Consolidated Revenue Fund for the Eleven (11) Local Government Councils in the State during the year ended 31st December, 2025 the sum specified by the warrant which shall not exceed the aggregate of N122,762,500,000.00 (One Hundred and Twenty-Two Billion, Seven Hundred and Sixty-Two Million Five Hundred Thousand Naira) only being Recurrent and Capital Expenditure for the Services of all the Eleven (11) Local Government Councils of the State for the Year 2025
 - (2) The amount mentioned in sub-section (1) of this section, shall be appropriated in the manner specified in schedules A, B,CI-CXI of this Law.
 - Use of Funds 3 The sum appropriated in schedules A, B,CI-CXI shall be used as specified in the manner against their Heads and Sub-heads
 - Interpretation 4 In this law, unless the context otherwise requires:
 - "Commissioner" means the Commissioner for Local Government, Gombe State.
 - "Governor" means the Executive Governor of Gombe State.
 - "Warrant" means authority to draw and appropriate funds.

SCHEDULE 'A'

GOMBE STATE LOCAL GOVERNMENT COUNCILS 2025 BUDGET CONSOLIDATED BUDGET SUMMARY OF THE ELEVEN LGAS

Description	Approved Budget 2025
Projected Funds Available	
Opening Balance	
Opening Balance	10,952,744,623.89
Total:	10,952,744,623.89
Recurrent Revenue	
STATUTORY ALLOCATION	17,750,000,000.00
SHARE OF VAT	39,400,000,000.00
INDEPENDENT REVENUE	1,359,487,000.00
OTHER FAAC	41,912,300,000.00
Total:	100,421,787,000.00
Projected Funds Available Total:	111,374,531,623.89
Expenditure	
Recurrent Expenditure	
Personnel	23,424,200,000.00
Overhead	18,716,800,000.00
SOCIAL BENEFITS	6,880,000,000.00
Grants and Subsidies	11,216,500,000.00
Debt Service	4,097,500,000.00
Total:	64,335,000,000.00
Capital Expenditure	
Administrative	12,144,500,000.00
Economic	36,513,500,000.00
Social	9,769,500,000.00
Total:	58,427,500,000.00
Expenditure Total:	122,762,500,000.00
Capital Receipts	
Capital Receipts	
Transfer from CRF to CDF	47,039,531,623.89
Grants	530,000,000.00
Loans	9,800,000,000.00
Other Capital Receipts	2,385,000,000.00

Total:	59,754,531,623.89
Capital Receipts Total:	59,754,531,623.89
Balance	
Closing Balance	CHARRY STATES AND COLOR
Closing Balance	1,327,031,623.89
Total:	1,327,031,623.89
Balance Total:	1,327,031,623.89

SCHEDULE 'B'

ESTIMATE OF THE ELEVEN (11) LOCAL GOVERNMENT COUNCILS, 2025 SUMMARY OF TOTAL EXPENDITURE BY LOCAL GOVERNMENT

S/N	Local Government	Approved Budget 2025
1	Akko	12,570,000,000.0
2	Balanga	11,440,000,000.0
3	Billiri	13,617,000,000.0
4	Dukku	8,612,000,000.0
5	Funakaye	11,769,000,000.0
6	Gombe	12,538,000,000.0
7	Kaltungo	11,617,000,000.0
8	Kwami	10,306,000,000.0
9	Nafada	9,532,000,000.0
10	Shongom	10,256,000,000.0
11	Yamaltu Deba	10,505,500,000.0
	Grand Total	122,762,500,000.0

SCHEDULE C'I'

AKKO LOCAL GOVERNMENT COUNCIL, 2025 CONSOLIDATED BUDGET SUMMARY

Exercise	23,673,175
Description	Approved Budget 2025
Projected Funds Available	
Opening Balance	
Opening Balance	1,291,008,176.15
Total:	1,291,008,176.15
Recurrent Revenue	
STATUTORY ALLOCATION	1,500,000,000.00
SHARE OF VAT	3,800,000,000.00
INDEPENDENT REVENUE	172,665,000.00
OTHER FAAC	4,210,000,000.00
Total:	9,682,665,000.00
Projected Funds Available Total:	10,973,673,176.15
Expenditure	
Recurrent Expenditure	
Personnel	2,159,400,000.00
Overhead	1,737,600,000.00
SOCIAL BENEFITS	900,000,000.00
Grants and Subsidies	1,075,000,000.00
Debt Service	220,000,000.00
Total:	6,092,000,000.00
Capital Expenditure	
Administrative	915,000,000.00
Economic	4,080,000,000.00
Social	1,483,000,000.00
Total:	6,478,000,000.00
Expenditure Total:	12,570,000,000.00
Capital Receipts	
Capital Receipts	
Transfer from CRF to CDF	4,881,673,176.15
Grants	
Loans	1,500,000,000.00
Other Capital Receipts	150,000,000.00
Total:	6,531,673,176.15

Capital Receipts Total:	6,531,673,176.15
Balance	
Closing Balance	
Closing Balance	53,673,176.15
Total:	53,673,176.15
Balance Total:	53,673,176.15

Scheduled C'II'

BALANGA LOCAL GOVERNMENT COUNCIL, 2025 CONSOLIDATED BUDGET SUMMARY

Description	Approved Budget 2025
Projected Funds Available	
Opening Balance	
Opening Balance	1,405,910,621.17
Total:	1,405,910,621.17
Recurrent Revenue	
STATUTORY ALLOCATION	1,500,000,000.00
SHARE OF VAT	3,400,000,000.00
INDEPENDENT REVENUE	47,430,000.00
OTHER FAAC	2,908,000,000.00
Total:	7,855,430,000.00
Projected Funds Available Total:	9,261,340,621.17
Expenditure	
Recurrent Expenditure	
Personnel	2,505,500,000.00
Overhead	1,473,500,000.00
SOCIAL BENEFITS	555,000,000.00
Grants and Subsidies	807,000,000.00
Debt Service	615,000,000.00
Total:	5,956,000,000.00
Capital Expenditure	
Administrative	1,521,000,000.00
Economic	3,390,000,000.00
Social	573,000,000.00
Total:	5,484,000,000.00
Expenditure Total:	11,440,000,000.00
Capital Receipts	
Capital Receipts	
Transfer from CRF to CDF	3,305,340,621.17
Grants	70,000,000.00
Loans	1,700,000,000.00
Other Capital Receipts	550,000,000.00
Total:	5,625,340,621.17

Capital Receipts Total:	5,625,340,621.17
Balance	
Closing Balance	
Closing Balance	141,340,621.17
Total:	141,340,621.17
Balance Total:	141,340,621.17

SCHEDULE C'III'

BILLIRI LOCAL GOVERNMENT COUNCIL, 2025 CONSOLIDATED BUDGET SUMMARY

	Approved Budget 2025
escription	
rojected Funds Available	
pening Balance	
pening Balance	1,516,173,447.33
otal:	1,516,173,447.33
lecurrent Revenue	
TATUTORY ALLOCATION	1,500,000,000.00
HARE OF VAT	4,000,000,000.00
NDEPENDENT REVENUE	89,210,000.00
OTHER FAAC	4,900,000,000.00
Total:	10,489,210,000.00
Projected Funds Available Total:	12,005,383,447.33
Expenditure	
Recurrent Expenditure	
Personnel	1,799,600,000.00
Overhead	1,924,400,000.00
SOCIAL BENEFITS	500,000,000.00
Grants and Subsidies	811,000,000.00
Debt Service	500,000,000.00
Total:	5,535,000,000.00
Capital Expenditure	550,000,000,00
Administrative	660,000,000.00
Economic	6,174,000,000.00
Law and Justice	4 242 222 222 222
Social	1,248,000,000.00
Total:	8,082,000,000.00
Expenditure Total:	13,617,000,000.00
Capital Receipts	
Capital Receipts	2 170 202 447 2
Transfer from CRF to CDF	6,470,383,447.3
Grants	40,000,000.0
Loans	1,500,000,000.0
Other Capital Receipts	200,000,000.0

Total:	8,210,383,447.33
Capital Receipts Total:	8,210,383,447.33
Balance	A CALL SOLITAN SALES AND
Closing Balance	
Closing Balance	128,383,447.33
Total:	128,383,447.33
Balance Total:	128,383,447.33

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SCHEDULE C'IV'

DUKKU LOCAL GOVERNMENT COUNCIL, 2025 CONSOLIDATED BUDGET SUMMARY

Description	Approved Budget 2025
Projected Funds Available	
Opening Balance	
Opening Balance	274,753,362.90
Total:	274,753,362.90
Recurrent Revenue	
STATUTORY ALLOCATION	1,500,000,000.00
SHARE OF VAT	3,000,000,000.00
INDEPENDENT REVENUE	26,180,000.00
OTHER FAAC	2,650,000,000.00
Total:	7,176,180,000.00
Projected Funds Available Total:	7,450,933,362.90
Expenditure	
Recurrent Expenditure	
Personnel	2,174,000,000.00
Overhead	1,526,000,000.00
SOCIAL BENEFITS	400,000,000.00
Grants and Subsidies	757,000,000.00
Debt Service	300,000,000.00
fotal:	5,157,000,000.00
Capital Expenditure	
Administrative	630,000,000.00
conomic	2,553,000,000.00
ocial	272,000,000.00
otal:	3,455,000,000.00
xpenditure Total:	8,612,000,000.00
apital Receipts	
apital Receipts	
ransfer from CRF to CDF	2,293,933,362.90
Grants	30,000,000.00
oans	1,000,000,000.00
Other Capital Receipts	175,000,000.00
otal:	3,498,933,362.90

Capital Receipts Total:	3,498,933,362.90
Balance	
Closing Balance	
Closing Balance	43,933,362.90
Total:	43,933,362.90
Balance Total:	43,933,362.90

SCHEDULE C 'V'

FUNAKAYE LOCAL GOVERNMENT COUNCIL, 2025 CONSOLIDATED BUDGET SUMMARY

Description	Approved Budget 2025
Projected Funds Available	The state of the s
Opening Balance	
Opening Balance	472,425,827.11
Total:	472,425,827.11
Recurrent Revenue	
STATUTORY ALLOCATION	2,000,000,000.00
SHARE OF VAT	4,000,000,000.00
INDEPENDENT REVENUE	250,000,000.00
OTHER FAAC	4,050,000,000.00
Total:	10,300,000,000.00
Projected Funds Available Total:	10,772,425,827.11
Expenditure	
Recurrent Expenditure	
Personnel	2,228,200,000.00
Overhead	1,756,800,000.00
SOCIAL BENEFITS	460,000,000.00
Grants and Subsidies	1,408,000,000.00
Debt Service	600,000,000.00
Total:	6,453,000,000.00
Capital Expenditure	
Administrative	961,000,000.00
Economic	3,372,000,000.00
Social	983,000,000.00
Total:	5,316,000,000.00
Expenditure Total:	11,769,000,000.00
Capital Receipts	
Capital Receipts	
Transfer from CRF to CDF	4,319,425,827.11
Grants	100,000,000.00
Loans	800,000,000.00
Other Capital Receipts	300,000,000.00
Total:	5,519,425,827.11
Capital Receipts Total:	5,519,425,827.11

Balance	SERVICE CAR CONTRACTOR
Closing Balance	
Closing Balance	203,425,827.11
Total:	203,425,827.11
Balance Total:	203,425,827.11

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SCHEDULE C'VI'

GOMBE LOCAL GOVERNMENT COUNCIL, 2025 CONSOLIDATED BUDGET SUMMARY

Uniquies Form	
Description	Approved Budget 2025
Projected Funds Available	
Opening Balance	
Opening Balance	1,322,886,444.21
Total:	1,322,886,444.21
Recurrent Revenue	
STATUTORY ALLOCATION	1,500,000,000.00
SHARE OF VAT	3,800,000,000.00
INDEPENDENT REVENUE	274,800,000.00
OTHER FAAC	5,285,000,000.00
Total:	10,859,800,000.00
Projected Funds Available Total:	12,182,686,444.21
Expenditure	
Recurrent Expenditure	
Personnel	2,853,500,000.00
Overhead	1,954,500,000.00
SOCIAL BENEFITS	1,100,000,000.00
Grants and Subsidies	1,945,000,000.00
Debt Service	60,000,000.00
Total:	7,913,000,000.00
Capital Expenditure	
Administrative	1,030,000,000.00
Economic	1,810,000,000.00
Social	1,785,000,000.00
Total:	4,625,000,000.00
Expenditure Total:	12,538,000,000.00
Capital Receipts	
Capital Receipts	
Transfer from CRF to CDF	4,269,686,444.21
Grants	50,000,000.00
Loans	200,000,000.00
Other Capital Receipts	160,000,000.00
Total:	4,679,686,444.21
Capital Receipts Total:	4,679,686,444.21

Balance	
Closing Balance	
Closing Balance	54,686,444.21
Total:	54,686,444.21
Balance Total:	54,686,444.21

SCHEDULE C 'VII'

KALTUNGO LOCAL GOVERNMENT COUNCIL, 2025 CONSOLIDATED BUDGET SUMMARY

Description	Approved Budget 2025
Projected Funds Available	
Opening Balance	
Opening Balance	927,674,630.57
Total:	927,674,630.57
Recurrent Revenue	
STATUTORY ALLOCATION	2,250,000,000.00
SHARE OF VAT	3,800,000,000.00
INDEPENDENT REVENUE	75,960,000.00
OTHER FAAC	4,380,000,000.00
Total:	10,505,960,000.00
Projected Funds Available Total:	11,433,634,630.57
Expenditure	
Recurrent Expenditure	
Personnel	2,132,900,000.00
Overhead	1,598,100,000.00
SOCIAL BENEFITS	490,000,000.00
Grants and Subsidies	548,500,000.00
Debt Service	195,500,000.00
Total:	4,965,000,000.00
Capital Expenditure	
Administrative	596,500,000.00
Economic	4,741,500,000.00
Social	1,314,000,000.00
Total:	6,652,000,000.00
Expenditure Total:	11,617,000,000.00
Capital Receipts	
Capital Receipts	
Transfer from CRF to CDF	6,468,634,630.57
Grants	The second secon
Loans	100,000,000.00
Other Capital Receipts	200,000,000.00
Total:	6,768,634,630.57
Capital Receipts Total:	6,768,634,630.57

Balance	
Closing Balance	
Closing Balance	116,634,630.57
Total:	116,634,630.57
Balance Total:	116,634,630.57

SCHEDULE C 'VIII'

KWAMI LOCAL GOVERNMENT COUNCIL, 2025 CONSOLIDATED BUDGET SUMMARY

Description	Approved Budget 2025
Projected Funds Available	
Opening Balance	
Opening Balance	592,707,742.28
Total:	592,707,742.28
Recurrent Revenue	
STATUTORY ALLOCATION	1,500,000,000.00
SHARE OF VAT	3,000,000,000.00
INDEPENDENT REVENUE	57,730,000.00
OTHER FAAC	3,989,300,000.00
Total:	8,547,030,000.00
Projected Funds Available Total:	9,139,737,742.28
Expenditure	
Recurrent Expenditure	
Personnel	2,091,500,000.00
Overhead	1,875,500,000.00
SOCIAL BENEFITS	500,000,000.00
Grants and Subsidies	785,000,000.00
Debt Service	335,000,000.00
Total:	5,587,000,000.00
Capital Expenditure	
Administrative	1,680,000,000.00
Economic	2,700,000,000.00
Social	339,000,000.00
Total:	4,719,000,000.00
Expenditure Total:	10,306,000,000.00
Capital Receipts	
Capital Receipts	
Transfer from CRF to CDF	3,552,737,742.28
Grants	100,000,000.00
Loans	1,000,000,000.00
Other Capital Receipts	150,000,000.00
Total:	4,802,737,742.28
Capital Receipts Total:	4,802,737,742.28

Balance	
Closing Balance	
Closing Balance	83,737,742.28
Total:	83,737,742.28
Balance Total:	83,737,742.28

SCHEDULE C'IX'

NAFADA LOCAL GOVERNMENT COUNCIL, 2025 CONSOLIDATED BUDGET SUMMARY

Description	Approved Budget 2025
Projected Funds Available	
Opening Balance	
Opening Balance	1,209,604,210.00
Total:	1,209,604,210.00
Recurrent Revenue	
STATUTORY ALLOCATION	1,500,000,000.00
SHARE OF VAT	3,600,000,000.00
INDEPENDENT REVENUE	24,120,000.00
OTHER FAAC	2,640,000,000.00
Total:	7,764,120,000.00
Projected Funds Available Total:	8,973,724,210.00
Expenditure	
Recurrent Expenditure	
Personnel	1,486,100,000.00
Overhead	1,600,900,000.00
SOCIAL BENEFITS	440,000,000.00
Grants and Subsidies	879,000,000.00
Debt Service	500,000,000.00
Total:	4,906,000,000.00
Capital Expenditure	
Administrative	1,631,000,000.00
Economic	2,553,000,000.00
Law and Justice	•
Social	442,000,000.00
Fotal:	4,626,000,000.00
Expenditure Total:	9,532,000,000.00
Capital Receipts	
Capital Receipts	
ransfer from CRF to CDF	4,067,724,210.00
Grants	40,000,000.00
oans	500,000,000.00
Other Capital Receipts	200,000,000.00
Anner and the contract of the	4,807,724,210.00

Capital Receipts Total:	4,807,724,210.00
Balance	
Closing Balance	
Closing Balance	181,724,210.00
Total:	181,724,210.00
Balance Total:	181,724,210.00

SCHEDULE C'X'

SHONGOM LOCAL GOVERNMENT COUNCIL, 2025 CONSOLIDATED BUDGET SUMMARY

Description	Approved Budget 2025
Projected Funds Available	
Opening Balance	
Opening Balance	1,314,133,058.71
Total:	1,314,133,058.71
Recurrent Revenue	
STATUTORY ALLOCATION	1,500,000,000.00
SHARE OF VAT	3,500,000,000.00
INDEPENDENT REVENUE	246,570,000.00
OTHER FAAC	3,030,000,000.00
Total:	8,276,570,000.00
Projected Funds Available Total:	9,590,703,058.71
Expenditure	
Recurrent Expenditure	
Personnel	1,872,500,000.00
Overhead	1,643,500,000.00
SOCIAL BENEFITS	500,000,000.00
Grants and Subsidies	1,218,000,000.00
Debt Service	272,000,000.00
Total:	5,506,000,000.00
Capital Expenditure	
Administrative	790,000,000.00
Economic	3,132,000,000.00
Social	828,000,000.00
Total:	4,750,000,000.00
Expenditure Total:	10,256,000,000.00
Capital Receipts	
Capital Receipts	
Transfer from CRF to CDF	4,084,703,058.71
Grants	100,000,000.00
Loans	700,000,000.00
Other Capital Receipts	100,000,000.00
Total:	4,984,703,058.71
Capital Receipts Total:	4,984,703,058.71

Balance	
Closing Balance	
Closing Balance	234,703,058.71
Total:	234,703,058.71
Balance Total:	234,703,058.71

SCHEDULE C'XI'

YAMALTU DEBA LOCAL GOVERNMENT COUNCIL, 2025 CONSOLIDATED BUDGET SUMMARY

Description	Approved Budget 2025
Projected Funds Available	
Opening Balance	
Opening Balance	625,467,103.46
Total:	625,467,103.46
Recurrent Revenue	
STATUTORY ALLOCATION	1,500,000,000.00
SHARE OF VAT	3,500,000,000.00
INDEPENDENT REVENUE	94,822,000.00
OTHER FAAC	3,870,000,000.00
Total:	8,964,822,000.00
Projected Funds Available Total:	9,590,289,103.46
Expenditure	
Recurrent Expenditure	
Personnel	2,121,000,000.00
Overhead	1,626,000,000.00
SOCIAL BENEFITS	1,035,000,000.00
Grants and Subsidies	983,000,000.00
Debt Service	500,000,000.00
Total:	6,265,000,000.00
Capital Expenditure	
Administrative	1,730,000,000.00
Economic	2,008,000,000.00
Social	502,500,000.00
Total:	4,240,500,000.00
Expenditure Total:	10,505,500,000.00
Capital Receipts	
Capital Receipts	
Transfer from CRF to CDF	3,325,289,103.46
Grants	
Loans	800,000,000.00
Other Capital Receipts	200,000,000.00
Total:	4,325,289,103.46
Capital Receipts Total:	4,325,289,103.46

Balance	in Manual 11 miles
Closing Balance	e 2.50
Closing Balance	84,789,103.46
Total:	84,789,103.46
Balance Total:	84,789,103.46

SUMMARY OF GOMBE STATE LOCAL GOVERNMENT COUNCILS APPROPRIATION LAW, 2025 LAW, 2024

SHORT TITLE	LONG TITLE	SUMMARY	DATE PASSED
Gombe State Local Government Councils Appropriation Law, 2025	A Law to authorize the issuance and Appropriation of a total sum of N122,762,500,000.00 (One Hundred and Twenty-Two Billion, Seven Hundred and Sixty-Two Million Five Hundred Thousand Naira) only from the Consolidated Revenue Fund of the Eleven Local Government Councils of Gombe State, the Sum of N64,335,000,000.00(Sixty-Four Billion, Three Hundred and Thirty-Five Million,) only, for Recurrent Expenditure including Public Debt Charges, while the balance of N58,427,500,000.00 (Fifty-Eight Billion, Four Hundred and Twenty-Seven Million, Five Hundred Thousand Naira) only, as Capital Expenditure for the Eleven (11) Local Government Councils in Gombe State for the year ending 31st December, 2025	This Law seeks to authorize the issuance and appropriation of a Total sum of N122,762,500,000.00 (One Hundred and Twenty-Two Billion, Seven Hundred and Sixty-Two Million Five Hundred Thousand Naira) from the Consolidated Revenue Funds during the year ending 31st December, 2025 for both services of Recurrent Expenditure of N64,335,000,000.00(Sixty-Four Billion, Three Hundred and Thirty-Five Million) and Capital Expenditure of N58,427,500,000.00 (Fifty-Eight Billion, Four Hundred and Twenty-Seven Million, Five Hundred Naira)	25th February 2025

CERTIFICATION

I certify that this Law has been carefully compared by me with the decision reached by the Honorable House and found by me to be the true and correct assertion of the Hon. House and this is in accordance with the provision of the Authentication Act, CAP A2 Laws of the Federation of Nigeria 2004

BARR. RUKAIYATU A JALO CLERK-TO-THE-HOUSE

ASSENT THIS

DAYOF

2025

MUHAMMAD INUWA YAHAYA GOVERNOR, GOMBE STATE