AUDITOR –GENERAL
ANNUAL REPORT
On the Account of the Government
Of Gombe State for the year ended
31st December, 2024

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, PhD.
(TAURARON WAJA)
DEPUTY GOVERNOR OF
GOMBE STATE, NIGERIA



RT. HON. ABUBAKAR MOHAMMED LUGGEREWO
(SARKIN AREWAN AKKO)
RT. HONOURABLE SPEAKER
GOMBE STATE HOUSE OF ASSEMBLY



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

ACKNOWLEDGEMENT

My sincere gratitude goes to many individuals who have helped in one way or the other to make this report see the light of the day. I wish to acknowledge with gratitude the cooperation I received from all Chief Executive and Accounting Officers of Ministries/Extra Ministerial Departments and particularly the Ministry of Finance & Economic Development, especially the Treasury Headquarters. My profound appreciation to the entire staff of the office of the Auditor-General who, by their loyalty and untiring effort, made the production of this report possible. 1 hope that this spirit of team-work will continue and that government will continue to recognize and appreciate the statutory role of this office in enhancing accountability delivery in the public interest. Accordingly, I also wish to extend my profound gratitude to the Honorable House of Assembly, in particular the Speaker, Members of Public Account Committee and all Honorable Members for their cooperation and support to the Office of the State Auditor-General Gombe State. I wish to specially thank His Excellency the Governor of Gombe State, **MUHAMMADU INUWA YAHAYA** whose keen interest in accountability, since his assumption of office, continue to be exemplary, as a result, he has given this office the necessary support needed in the discharge of its constitutional duties.



MUHHAMAD BUBA G, (FCNA)
AUDITOR-GENERAL
GOMBE STATE

SECRET

OFFICE OF THE STATE AUDITOR GENERAL

P.M.B: _0045, Gombe, Gombe State.
Phone No.: 08150637053, 08150636268

Our Ref: ACF.I/S.I/VOL.III/117 Your Ref: _____ Date: 30th June 2025. 20 _____

AUDIT CERTIFICATION

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

BASIS OF OPINION

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

OPINION

In my opinion the Financial Statement (No. 1-4) and the related accounts gives a true and fair view of the state of financial position of the Government of Gombe State for the year ended 31st December 2024. The financial Statement have been certified subject to the observations/comment(s) contained in the report.

30/6/2025

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

TABLE OF CONTENTS

1.0 INTRODUCTION

1.1 Submission of Report - - - - - - - - - 1

1.2 Constitutionality - - - - - - - - - 1

1.3 Submission of 2022 Audited Accounts - - - - - - 1

GENERAL AUDIT ANALYSIS AND COMMENTS

2.1 Statutory Allocation from Federation Accounts

2.2 Independent Revenue - - - - - - - 6

2.3 Bellow the Line Receipt (BTL) - - - - - - - - 8

2.4 Compensation of Employee - - - - - - - - 10

2.5 Social Benefit - - - - - - - - - 10

2.6 Overhead Charges - - - - - - - - - - 11

2.7 Grant & Subvention - - - - - - - - - 11

2.8 10% of IGR to Local Government Councils - - - - - - 12

2.9 Local Government Contribution to Capital Project - - - - - 13

2.10 Local Government Contribution to Higher Education - - - - 13

2.11 Capital Development Fund - - - - - - - 13

3.0 APPROPRIATION AUDIT

3.1 Cash Flow and Liquidity Position - - - - - - - 15

3.2 Budget Performance - - - - - - - - - 15

3.3 Gombe State Investment - - - - - - - - 16

3.4 Recurrent Revenue Profile - - - - - - - - 18

3.5 Recurrent Expenditure Profile - - - - - - - - 20

3.6 Capital Expenditure - - - - - - - - - 21

3.7 External Loans - - -` - - - - 23

3.8 Exchanges Rate Revaluation on Internal Loan - - - - - 23

3.9 Internal Loans Bonds - - - - - - - - 24

3.10 Other Outstanding Liabilities - - - - - - - 24

3.11 Certified Computation of Retirement Benefits - - - - - 24

3.12 Recoveries - - - - - - - - - 25

3.14 SFTAS - - - - - - - - - 27

4.0 GENERAL UNCLEARED QUERIES ON MINISTRIES, AGENCIES AND EXTRA MINISTERIAL DEPARTMENT ANNUAL REPORT 2024

Consolidated Financial Summary - - - - - - - - 45

Five Year Financial Summary - - - - - - - - 49

Statement of Accounting Policy - - - - - - - - 50

Responsibility for the Financial Statement - - - - - - 55

Cash flow Statement - - - - - - - - 57

Statement of Asset & Liabilities - - - - - - - - 59

Statement of Consolidated Revenue Fund - - - - - - - 61

Statement of Capital Development Fund - - - - - - - 63

Note to Cash Flow Statement - - - - - - - 66

Note to Statement of Asset & Liabilities - - - - - - - 78

Note to Statement of Consolidated Revenue - - - - - - 85

Note to Statement of Capital Development Fund - - - - - - 103

Schedule of Consolidated Recurrent Revenue - - - - - - 112

Schedule of Consolidated Revenue Fund Charges (CRFC) - - - - - 163

Schedule of Capital Receipt - - - - - - - - - 167

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 31 ST DECEMBER 2024.

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 Honorable House of Assembly of Gombe State my Annual Report on the Accounts of Gombe State Government for the financial year ended 31st December 2024. 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 2021. 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 2024 were received in this Office on March 24. The draft Accounts and Statements were carefully examined and checked. Significant audit observations were made and the corrections subsequently effected by the Accountant General and re-submitted the accounts on 12 th June 2024.

1.3 SUBMISSION OF 2023 AUDITED ACCOUNTS

The Auditor – General's report for the financial year ended 31 st December 2023 was submitted to the Honorable House of Assembly of Gombe State on 18th July 2024, the submission was acknowledged and the report was tabled before the Honorable House. The public accounts committee, of the House has deliberated and subsequently presented its report to the main House, which was finally deliberated at the plenary and unanimously passed its resolution.

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 2024 have been audited in compliance with all Government Regulations and Guidelines. It was observed that the sum of Two hundred and eighty six Billion two hundred and eighteen million six hundred and fifty three thousand six hundred and forty four Naira seven Kobo (₦286,218,653,644.07) only was received as total Statutory Allocation which include; Value Added Tax (VAT) of (₦61,427,628,903.90) only which represent (21.46%) of total Statutory Allocation received in the year under review; Ecological Fund of Two hundred million five hundred and ninety three thousand nine hundred and ten Naira sixty one Kobo (₦200,593,910.61) only was collected; 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; Share of Exchange Rate Gain of Thirty two billion five hundred and thirty two million nine hundred and eighty eight thousand three hundred and thirty one Naira ninety one Kobo (₦32,532,988,331.91) only was received; Stabilization Fund of Three billion Naira (₦3,000,000,000.00) was received; Non - oil Excess Revenue of Two billion two hundred and sixty million three hundred and seventy two thousand six hundred and ninety four Naira eighty eight kobo. (₦2,260,372,694.88) was received; Electronic Money transfer levy amounting to one billion nine hundred and ninety-eight million six hundred thirty-three thousand five hundred and nineteen Naira forty- four kobo (₦1,998,633,519.44) only was received; Share of solid Mineral of one hundred and fifteen million two hundred and twenty-three thousand two hundred and ninety-eight Naira eighteen kobo. (₦115,223,298.18); Other Recurrent Receipts of One billion three and sixty seven million eight hundred and seventy eight thousand two hundred and seventy three Naira sixty seven kobo (₦1,367,878,273.67) 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 Ninety Two Billion Naira (₦92,000,000,000.00) only was received as Infrastructure Fund for the year under review; Signature Bonus Refund of Sixty seven billion six hundred and thirty eight million three and seventy seven thousand nine hundred and thirty two Naira thirty seven kobo (₦67,638,377,932.37) only was received; Good and valuable of Three billion eight hundred and twenty eight million two hundred and ninety thousand one hundred and forty seven Naira forty six kobo. (₦3,828,290,147.46) only was received. And finally, Flood intervention fund of Three billion (₦3,000,000,000.00) only was received for the year under review.

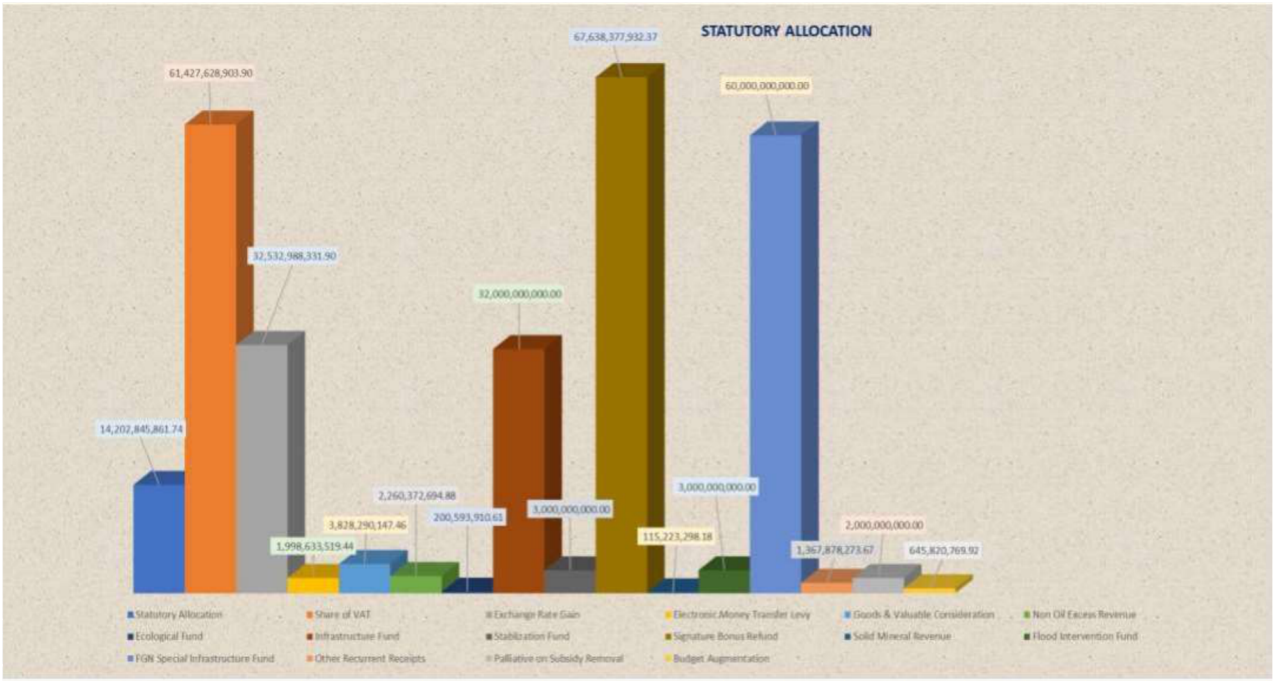
PERCENTAGE OF STATUTORY ALLOCATION		
Description	**₦**	**%**
Statutory Allocation	14,202,845,861.74	4.96%
Share of VAT	61,427,628,903.90	21.46%
Exchange Rate Gain	32,532,988,331.90	11.37%
Electronic Money Transfer Levy	1,998,633,519.44	0.70%
Goods & Valuable Consideration	3,828,290,147.46	1.34%
Non Oil Excess Revenue	2,260,372,694.88	0.79%
Ecological Fund	200,593,910.61	0.07%
Infrastructure Fund	32,000,000,000.00	11.18%
Stabilization Fund	3,000,000,000.00	1.05%
Signature Bonus Refund	67,638,377,932.37	23.63%
Solid Mineral Revenue	115,223,298.18	0.04%
Flood Intervention Fund	3,000,000,000.00	1.05%
FGN Special Infrastructure Fund	60,000,000,000.00	20.96%
Other Recurrent Receipts	1,367,878,273.67	0.48%
Palliative on Subsidy Removal	2,000,000,000.00	0.70%
Budget Augmentation	645,820,769.92	0.23%
TOTAL	**286,218,653,644.07**	**100%**

GOMBE STATE GOVERNMENT OF NIGERIA

STATUTORY ALLOCATION

FOR THE YEAR ENDED 31ST DECEMBER 2023

	Statutory Allocation	Share of VAT	Exchange Rate Gain	Electronic Money Transfer Levy	Goods Valuable Consideration	Non Oil Excess Revenue	Ecological Fund	Infrastructure Fund	Stabilization Fund	Signature Bonus Refund	Solid Mineral Revenue	Flood Intervention Fund	FGN Special Infrastructure Fund	Other Recurrent Receipts	Palliative on Subsidy Removal	Budget Augmentation	Total
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
January	2,129,800,656.76	4,571,689,068.79	1,759,708,375.85	184,550,891.05	-	-	59,379,420.10	-	-	9,000,000,000.00	-	-	-	-	-	-	17,705,128,412.55
February	2,884,989,850.69	3,842,887,817.43	1,632,865,717.33	168,171,534.23	-	-	58,979,095.11	-	3,000,000,000.00	-	-	-	-	-	-	-	11,587,894,014.79
March	92,619,089.05	4,231,823,563.82	3,457,685,039.60	153,028,292.87	-	-	73,586,819.47	-	-	10,000,000,000.00	-	-	-	-	-	-	18,008,742,804.81
April	1,642,257,339.60	5,180,409,407.00	1,724,221,987.26	148,352,124.00	3,828,290,147.46	-	2,495,723.96	7,000,000,000.00	-	10,000,000,000.00	-	-	-	-	-	-	29,526,026,729.28
May	1,412,937,857.40	4,604,786,745.00	2,520,404,889.00	181,388,804.00	-	-	-	6,000,000,000.00	-	-	-	-	-	-	-	-	14,719,518,295.40
June	738,649,546.70	4,665,480,284.57	2,856,624,503.00	152,348,479.00	-	-	6,152,851.97	-	-	10,000,000,000.00	-	-	-	-	-	-	18,419,255,665.24
July	616,729,494.96	5,111,668,636.21	2,752,391,427.00	157,961,467.00	-	1,291,641,540.00	-	-	-	8,000,000,000.00	-	-	-	-	-	-	17,930,392,565.17
August	737,602,411.57	5,835,232,836.50	3,384,923,676.00	188,968,901.00	-	-	-	-	-	7,000,000,000.00	115,223,298.18	3,000,000,000.00	-	-	2,000,000,000.00	-	22,261,951,123.25
September	878,066,061.63	5,387,151,904.47	2,708,868,898.32	150,631,077.00	-	-	-	10,000,000,000.00	-	6,400,000,000.00	-	-	-	581,936,556.50	-	-	26,106,654,497.92
October	542,214,654.93	5,396,695,846.08	2,678,843,291.27	186,466,031.17	-	968,731,154.88	-	-	-	-	-	-	60,000,000,000.00	785,941,717.17	-	-	70,558,892,695.50
November	313,485,720.71	6,879,617,270.98	3,181,846,529.61	173,442,880.83	-	-	-	-	-	-	-	-	-	-	-	645820769.9	11,194,213,172.05
December	2,213,493,177.74	5,720,185,523.05	3,874,603,997.66	153,323,037.29	-	-	-	9,000,000,000.00	-	7,238,377,932.37	-	-	-	-	-	-	28,199,983,668.11
Total	14,202,845,861.74	61,427,628,903.90	32,532,988,331.90	1,998,633,519.44	3,828,290,147.46	2,260,372,694.88	200,593,910.61	32,000,000,000.00	3,000,000,000.00	67,638,377,932.37	115,223,298.18	3,000,000,000.00	60,000,000,000.00	1,367,878,273.67	2,000,000,000.00	645,820,769.92	286,218,653,644.07


STATUTORY ALLOCATION
67,638,377,932.37
61,427,628,903.90
60,000,000,000.00
32,532,988,331.90
32,000,000,000.00
14,202,845,861.74
3,000,000,000.00
2,260,372,694.88
3,828,290,147.46
200,593,910.61
3,000,000,000.00
115,223,298.18
2,000,000,000.00
1,998,633,519.44
1,367,878,273.67
645,820,769.92
Statutory Allocation
Share of VAT
Exchange Rate Gain
Electronic Money Transfer Levy
Goods & Valuable Consideration
Non Oil Excess Revenue
Ecological Fund
Infrastructure Fund
Stabilization Fund
Signature Bonus Refund
Solid Mineral Revenue
Flood Intervention Fund
FGN Special Infrastructure Fund
Other Recurrent Receipts
Palliative on Subsidy Removal
Budget Augmentation

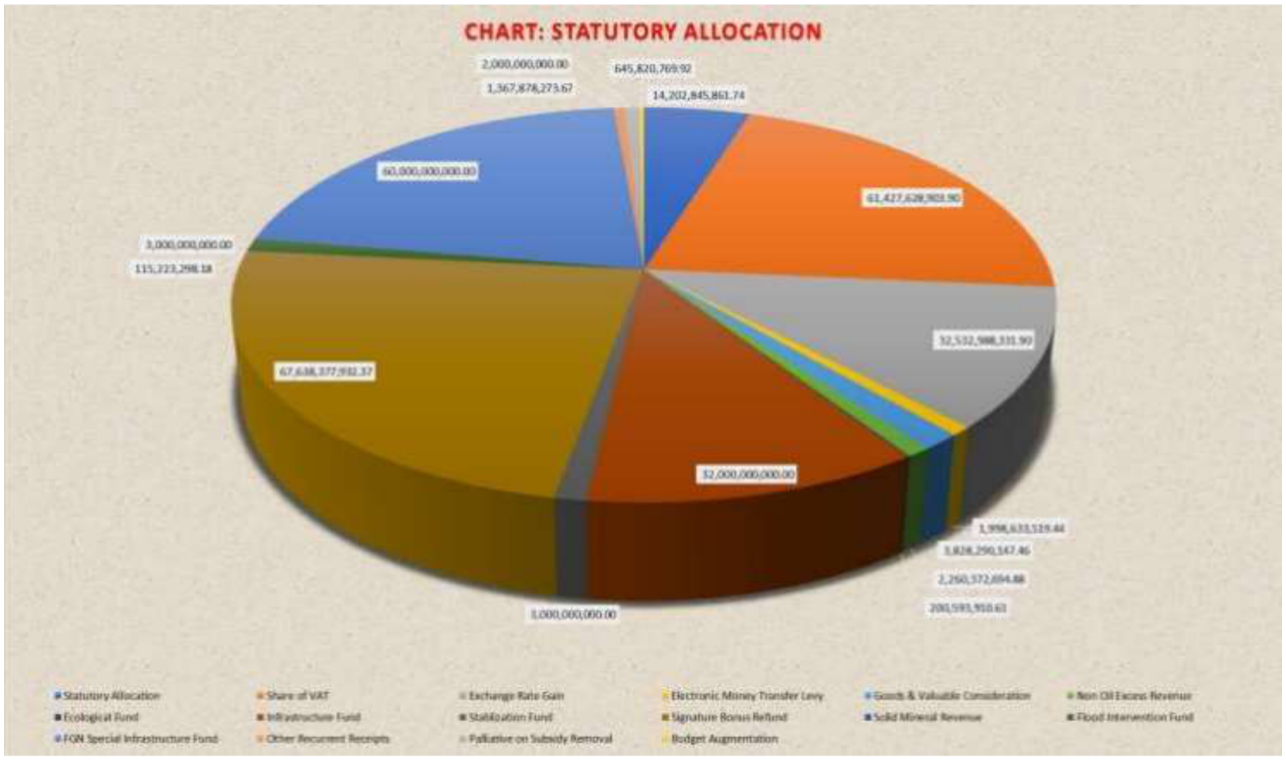


CHART: STATUTORY ALLOCATION
2,000,000,000.00
645,820,769.92
1,367,878,273.67
14,202,845,861.74
60,000,000,000.00
61,427,628,903.90
3,000,000,000.00
115,223,298.18
32,532,988,331.90
67,638,377,932.37
32,000,000,000.00
1,998,633,519.44
3,828,290,147.46
2,260,372,694.88
200,593,910.61
3,000,000,000.00
Statutory Allocation
Share of VAT
Exchange Rate Gain
Electronic Money Transfer Levy
Goods & Valuable Consideration
Non Oil Excess Revenue
Ecological Fund
Infrastructure Fund
Stabilization Fund
Signature Bonus Refund
Solid Mineral Revenue
Flood Intervention Fund
FGN Special Infrastructure Fund
Other Recurrent Receipts
Palliative on Subsidy Removal
Budget Augmentation

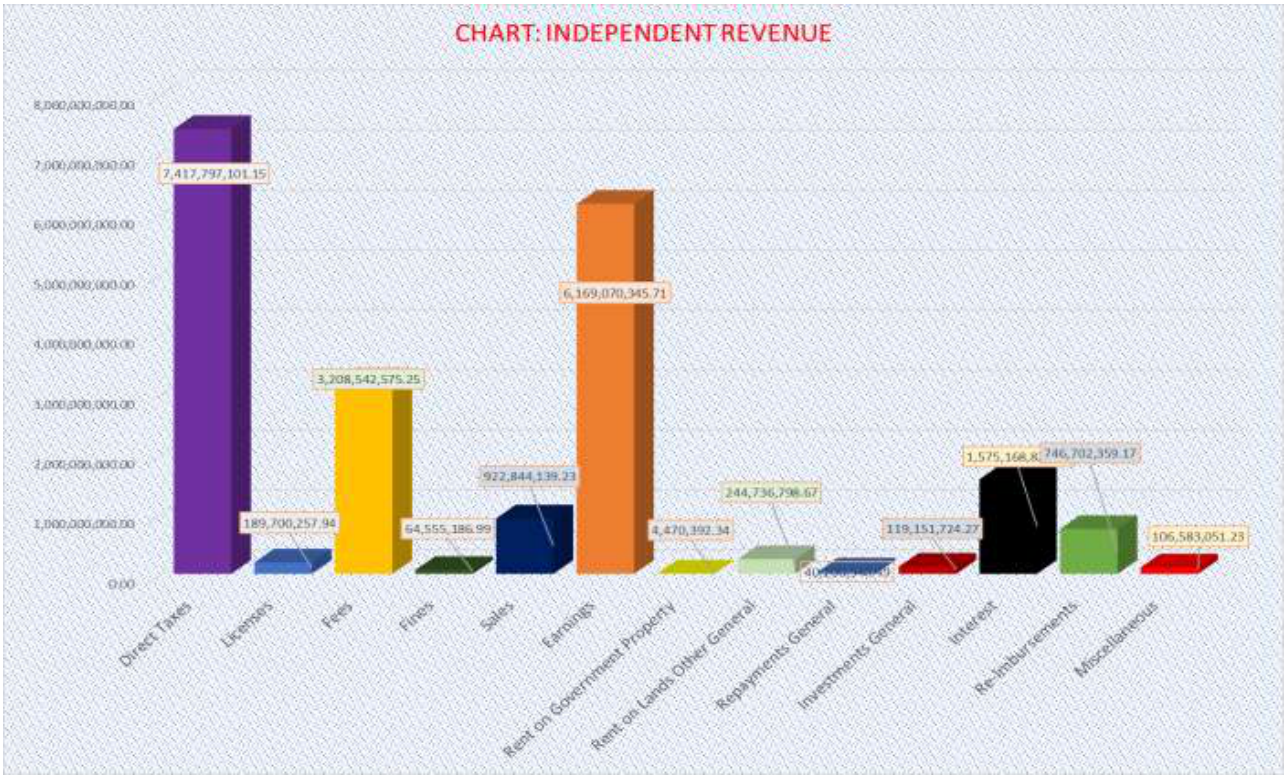
2.2 INDEPENDENT REVENUE

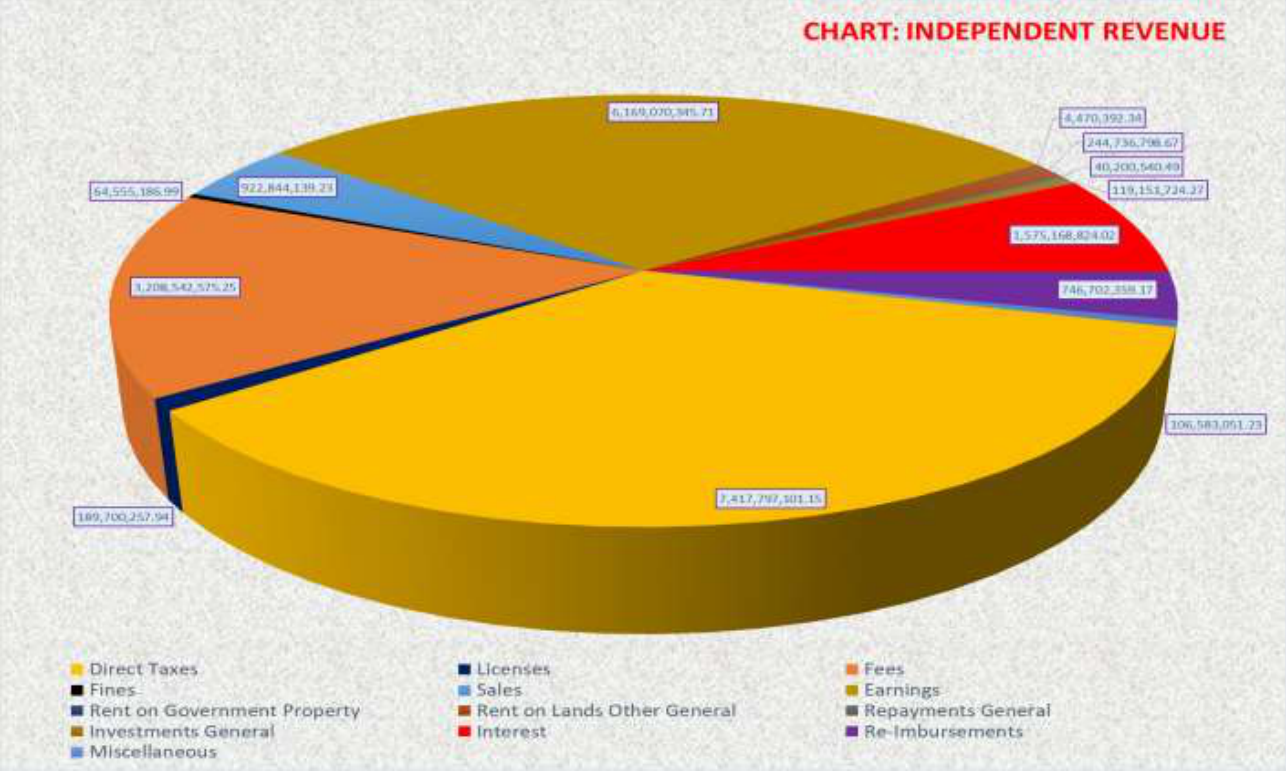
The Accountant General's report for the year ended 31st December 2024 had total receipts from Independent Revenue of Twenty Billion, Eight Hundred and Nine Million, Five hundred and Twenty-Three thousand Two hundred and Ninety Six Naira Forty Six kobo (₦ 20,809,523,296.46) as against the budgeted sum of Twenty Five Billion and Fifty six Million, Five hundred and fifty five thousand Five hundred Naira (₦25,056,555,500.00). An achievement of 83.05% of the Budget was noted, while 16.95% of the Budget was not achieved. Unfavourable Budget Performances were recorded on "Direct Taxes" with the sum of Eight Billion, Six Hundred and Forty Million, Eight Hundred and Twenty Five Thousand, Forty Seven Naira, Thirty- One Kobo (₦7,417,797,101.15); "Licenses" with One Hundred Eighty Nine Million, Seven Hundred Thousand, Two Hundred and Fifty Seven Naira, Ninety Four Kobo (₦189,700,257.94); "Fines" of Sixty Four Million, Five Hundred and Fifty Five Thousand One Hundred and Eighty Six Naira, Ninety Nine kobo (₦64,555,186.99), Sales" with the sum of Nine Hundred and Twenty Two Million, Eight Hundred and Forty Four Thousand, One Hundred and Thirty Nine Naira, Twenty Three Kobo (₦922,844,139.23); "Earnings" with Six Billion One Hundred and Sixty Nine Million, Seventy Thousand, Three Hundred and Forty Five Naira, Seventy One kobo ₦6,169,070,345.71); "Rent on Government Building" had an unfavorable variance, the sum of Two Hundred and forty four Million, Seven Hundred and Thirty Six thousand, Seven Hundred and Ninety-Eight Naira, Sixty Seven kobo (₦244,736,798.67) was realized; "Investment Income" with the sum of Ten Million Naira (₦ 119,151,724.27), while "Re - imbursement" of Seven Hundred and Forty six Million, Seven Hundred and Two Thousand, Three Hundred and Fifty Nine Naira Seventeen kobo (₦746,702,359.17) was realized.

Favourable Budget Performances were achieved in: "Fees" with the sum of Three Billion, Two Hundred and Eight Million, Five Hundred and Forty Two Thousand, Five Hundred and Seventy Five Naira, Twenty Five kobo (₦3,208,542,575.25); "Rent of Government Property" had the sum of Four Million, Four Hundred and seventy ;Thousand, Three Hundred and Ninety Two Naira, Thirty- Four Kobo (₦4,470,392.34). ,"Repayments" with the sum of Forty Million, Two Hundred

Thousand, Five Hundred and Forty Naira, Forty Nine Kobo (₦40,200,540.49); "Interest Earned" with One Billion, Five Hundred and Seventy Five Million, One Hundred and Sixty Eight Thousand, Eight Hundred and Twenty Four Naira, Two kobo (₦ 1,575,168,824.02); While "Miscellaneous collections" had a favorable variance of One Hundred and Six Million, Five Hundred and Eighty Three Thousand, Fifty One Naira, Twenty Three kobo (₦106,583,051.23).

INDEPENDENT REVENUE				
	Actual	Revised	Variance	Variance
	2024	Budget 2024	2024	2024
	₦	₦	₦	%
Direct Taxes	7,417,797,101.15	11,932,480,000.00	(4,514,682,898.85)	-37.84%
Licenses	189,700,257.94	336,250,000.00	(146,549,742.06)	-43.58%
Fees	3,208,542,575.25	1,912,655,500.00	1,295,887,075.25	67.75%
Fines	64,555,186.99	52,800,000.00	11,755,186.99	22.26%
Sales	922,844,139.23	2,039,520,000.00	(1,116,675,860.77)	-54.75%
Earnings	6,169,070,345.71	7,873,920,000.00	(1,704,849,654.29)	-21.65%
Rent of Government Property	4,470,392.34	32,730,000.00	(28,259,607.66)	-86.34%
Rent on Government Building	244,736,798.67	743,500,000.00	(498,763,201.33)	-67.08%
Repayments	40,200,540.49	25,100,000.00	15,100,540.49	60.16%
Investment Income	119,151,724.27	25,000,000.00	94,151,724.27	376.61%
Interest Earned	1,575,168,824.02	54,000,000.00	1,521,168,824.02	2816.98%
Re-Imbursement	746,702,359.17	21,100,000.00	725,602,359.17	3438.87%
Miscellaneous	106,583,051.23	7,500,000.00	99,083,051.23	1321.11%
Sub Total: Independent Revenue	**20,809,523,296.46**	**25,056,555,500.00**	**(4,247,032,203.54)**	**-16.95%**





2.3 BELOW THE LINE RECEIPTS

The Statement of Consolidated Revenue Fund of the Accountant General's Report for the year ended 31st December 2024 showed that a total sum of Nine Billion, Six Hundred and Fifty Two Million, Nine Hundred and Forty-Three Thousand, Two Hundred and Twenty Nine Naira, Fifty Nine kobo (₦ 9,652,943,229.59) only was generated from Revenue collections outside Budget appropriation (Below the line sources).

BELOW THE LINE RECEIPTS				
Details	Actual	Actual	Revised	Variance
	2023	2024	Budget 2024	2024
	₦	₦	₦	₦
Deposit	21,774.10	-	-	-
Retention		3,190,934,903.18	-	3,190,934,903.18
WHT to FIRS / GSIRS	1,742,678,991.39	1,743,288,869.63	-	1,743,288,869.63
VAT to FIRS	3,469,920,246.01	3,271,784,620.20	-	3,271,784,620.20
Loan Deduction from Salary & Other Deduction for Payroll	4,724,821,990.80	-	-	-
Returned Salary	107,529,860.50	143,444,401.09	-	143,444,401.09
Returned Pension	5,394,584.63	630,995,715.95	-	630,995,715.95
National Housing Fund (NHF) - Deduction	1,073,543.83	-	-	-
Refund of Deduction @ Source - CBN	269,917,786.74	-	-	-
Refund of Deduction @ Source - Bailout	539,835,573.54	-	-	-
Stamp Duty to FIRS / GSIRS	506,686,866.61	493,722,476.70	-	493,722,476.70
Return of Un presented Cheque	721,215.02	12,391,654.32	-	12,391,654.32
Refund of Deduction @ Source - Health Care Intervention	325,029,807.72	-	-	-
Vetting of Contract Fees	469,883,359.29	-	-	-
APC Secretariat	63,750,000.00	166,380,588.52	-	166,380,588.52
Refund of Deduction @ Source - CBN Cash Reserve Requirement	2,304,329,907.36	-	-	-
Total	14,531,595,507.54	9,652,943,229.59	-	9,652,943,229.59

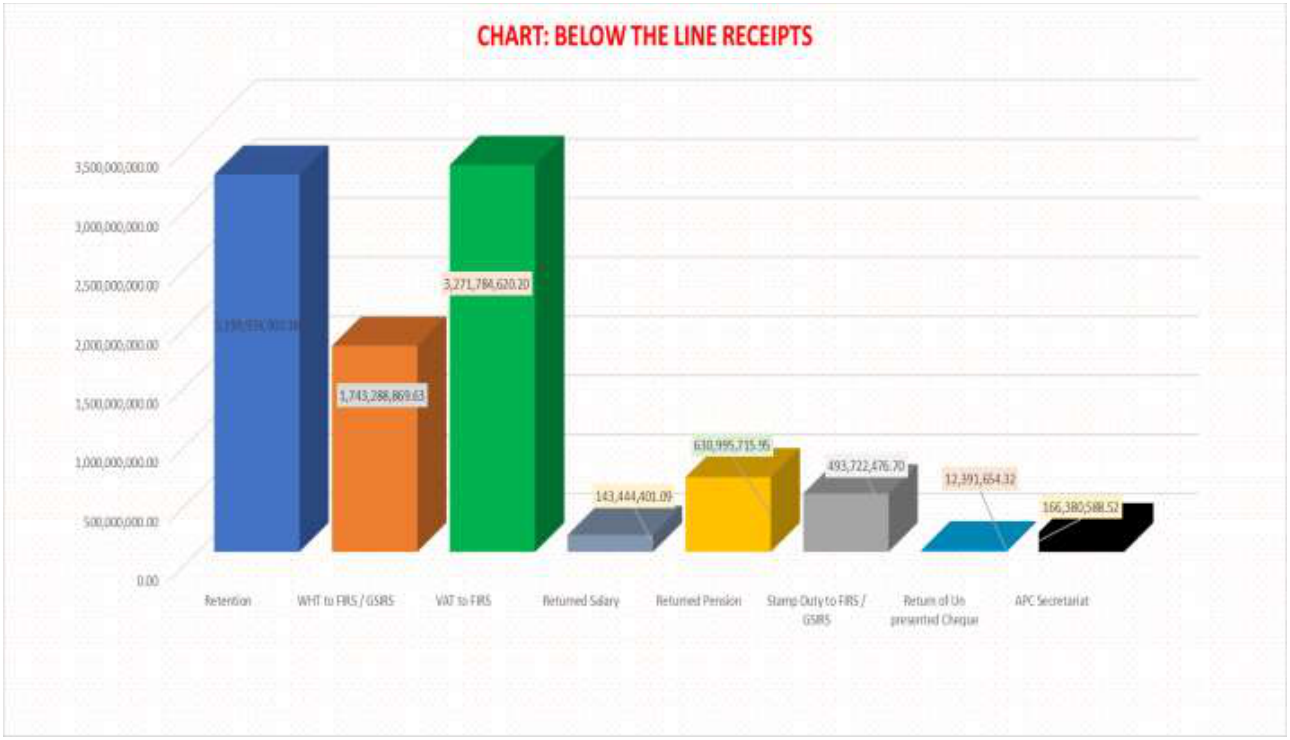


CHART: BELOW THE LINE RECEIPTS
3,500,000,000.00
3,000,000,000.00
2,500,000,000.00
2,000,000,000.00
1,500,000,000.00
1,000,000,000.00
500,000,000.00
0.00
1,743,288,869.63
3,271,784,620.20
143,444,401.09
630,995,715.95
493,722,476.70
12,391,654.32
166,380,588.52
Retention
WHT to FIRS / GSIRS
VAT to FIRS
Returned Salary
Returned Pension
Stamp Duty to FIRS / GSIRS
Return of Un presented Cheque
APC Secretariat

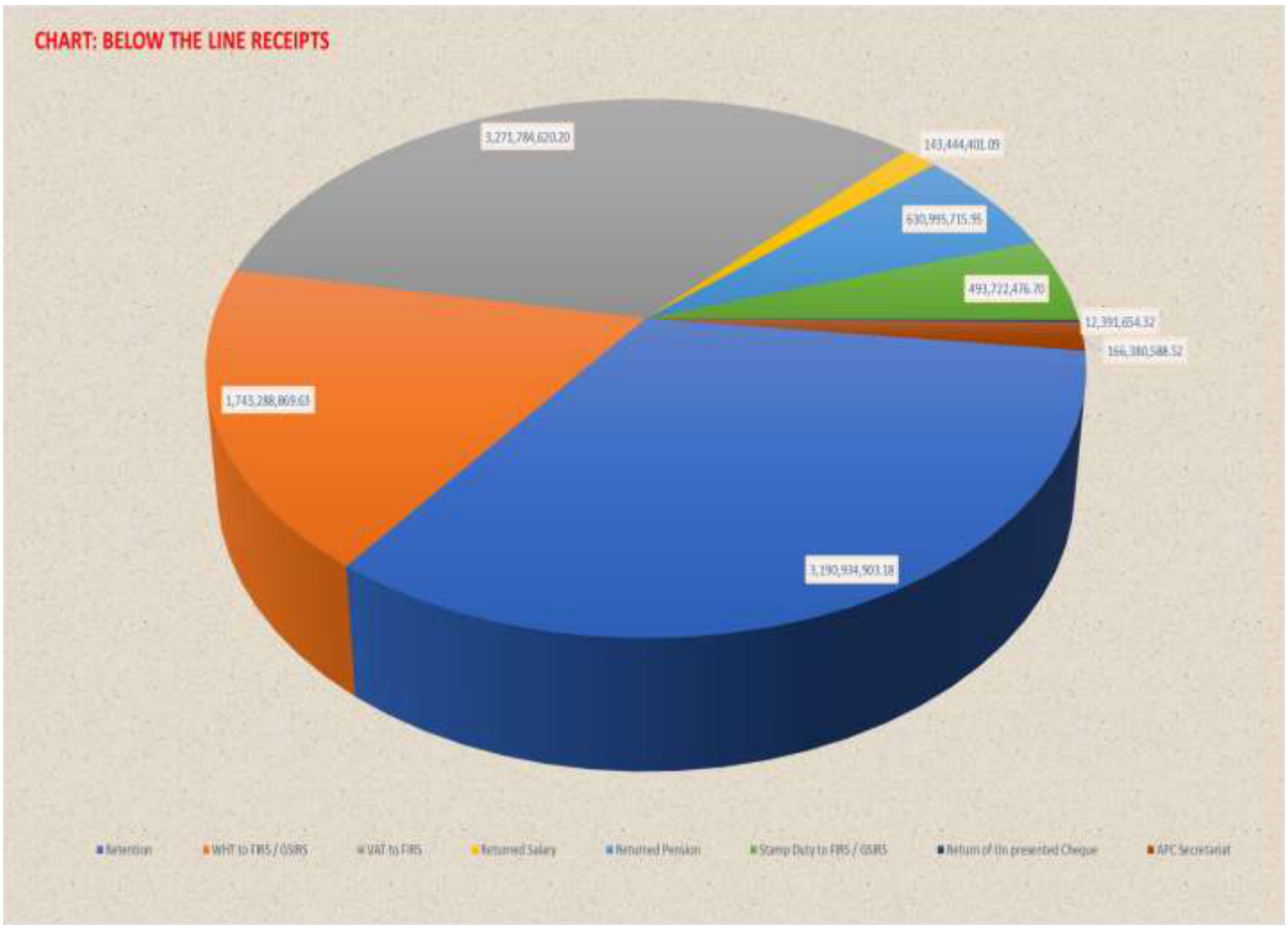


CHART: BELOW THE LINE RECEIPTS
3,271,784,620.20
143,444,401.09
630,995,715.95
493,722,476.70
12,391,654.32
166,380,588.52
1,743,288,869.63
3,190,934,903.18
Retention
WHT to FIRS / GSIRS
VAT to FIRS
Returned Salary
Returned Pension
Stamp Duty to FIRS / GSIRS
Return of Un presented Cheque
APC Secretariat

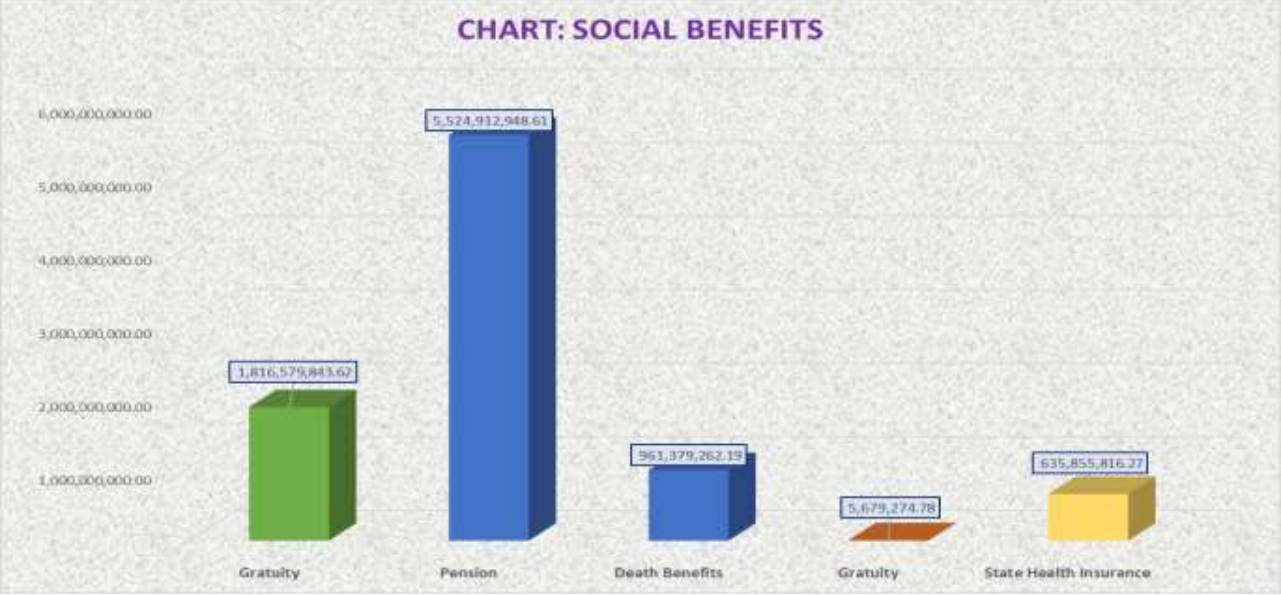
2.4 COMPENSATION OF EMPLOYEES

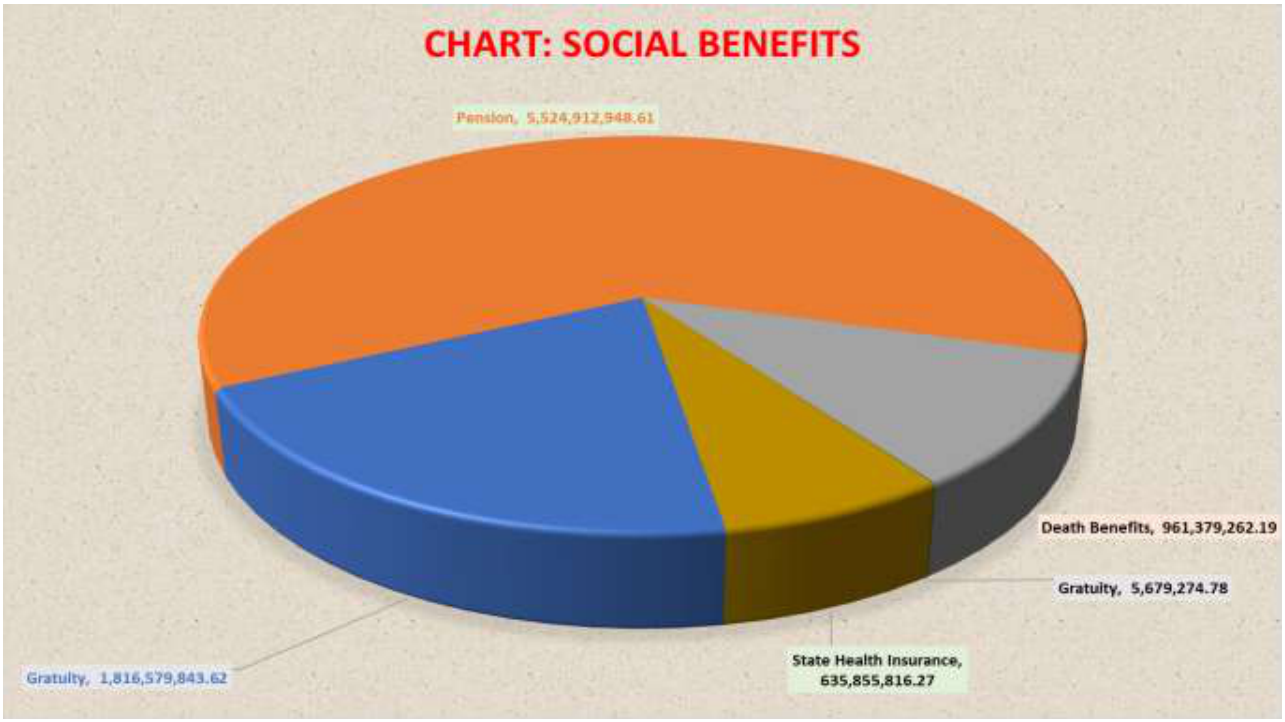
An assessment of the Consolidated Revenue Fund Report for the year ended 31st December 2024 shows that Twenty-Eight Billion, Eight Hundred and Forty Million, Seven Hundred and Fifty Thousand, Forty Four Naira, Eighty-Nine kobo (₦28,840,750,044.89) only which represents 26.68% of total recurrent expenditure 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 2024 indicated a total expenditure of Eight Billion, Nine Hundred and Forty Four Million, Four Hundred and Seven Thousand, One Hundred and Forty Five Naira, Forty-Seven Kobo (₦ 8,944,407,145.47) for Social benefit, which represent 8.27% of the total recurrent expenditure. A breakdown of the reported expenditure for social benefit is shown below.

SOCIAL BENEFITS			
Details	Actual	Percentage	Revised
	2024	of Total Exp	Budget 2024
	₦	%	₦
Gratuity	1,816,579,843.62	20.31%	1,816,580,000.00
Pension	5,524,912,948.61	61.77%	5,524,913,000.00
Death Benefits	961,379,262.19	10.75%	961,379,300.00
Gratuity	5,679,274.78	0.06%	5,679,280.00
Contribution Pension	-	0.00%	-
Contributory Pension	-	0.00%	-
Contribution Pension	-	0.00%	-
State Health Insurance	635,855,816.27	7.11%	635,855,850.00
Total	8,944,407,145.47	100.00%	8,944,407,430.00





2.6 OVERHEAD CHARGES

The Accountant General's Annual financial statements for the year ended 31st December 2024 showed a total expenditure on Overhead charges to be Twenty-Four Billion, Nine Hundred and Seventy Million, Four Hundred and Twenty-Four Thousand, Nine Hundred and Seventy-Seven Naira, Seventy-Seven Kobo (₦24,970,424,977.77) which represent 23.10% of total recurrent expenditure for the year under review.

2.7 GRANT AND SUBVENTION

A total grant of Twenty-Nine Billion, Seven Hundred and Eighty Million, Eight Hundred and Eighty-Eight Thousand, Eight Hundred and Forty-Eight Naira, Seventeen kobo (₦ 29,780,888,848.17) only was realized as grants in the year under review. This comprised of Domestic Grants of Twenty-Nine Billion, Five Hundred and Seventy-Seven Million, Five Hundred and Two Thousand, Seven Hundred and Ten Naira, Eighteen kobo (₦ 29,577,502,710.18) only, and Foreign Grants of Two Hundred and Three Million, Three Hundred and Eighty-Six Thousand, One Hundred and Thirty-Seven Naira, Ninety- Nine kobo (₦ 203,386,137.99) only.

GRANTS AND SUBVENTION				
Detail	Actual	Actual	Final	Variance
	2023	2024	Budget 2024	2024
	₦	₦	₦	₦
DOMESTIC GRANTS				
FG Emergency Relief Fund(ERF)				-
SDGs Conditional Grants			50,000,000.00	(50,000,000.00)
Domestic Assistance /Donation by Individual/Corporate Bodies	-	5,253,000.00		5,253,000.00
Entrepreneurship Development Fund [NEDC]		1,500,000,000.00		1,500,000,000.00
SFTAS	2,815,708,966.00			-
UBE	1,345,352,353.76	27,800,000.00	1,400,000,000.00	(1,372,200,000.00)
TET Fund	366,663,229.06	1,343,498,490.00	2,000,000,000.00	(656,501,510.00)
Strategies Support for Water Supply(COVID_19)			50,000,000.00	(50,000,000.00)
COVID-19Intervention	107,002,300.00			-
FGN Project Grants			120,000,000,000.00	(120,000,000,000.00)
FG-SUBEB Matching Grant		1,395,784,959.14		1,395,784,959.14
National Livestock Transformation Plan (NLTP)			500,000,000.00	(500,000,000.00)
Nigeria CAREs Project	10,015,578,648.00	25,305,166,261.04		25,305,166,261.04
Better Education Service Delivery for All (BESDA)	5,944,492,739.11		100,000,000.00	(100,000,000.00)
Sub Total	**20,594,798,235.93**	**29,577,502,710.18**	**124,100,000,000.00**	**(94,522,497,289.82)**
FOREIGN GRANTS				
UNICEF	119,218,982.10	200,476,137.99		200,476,137.99
United Nations Systems			200,000,000.00	(200,000,000.00)
International NGO's	280,000.00		100,000,000.00	(100,000,000.00)
COVID-19 Intervention				-
Sustainable Water Supply(W/Bank)			50,000,000.00	(50,000,000.00)
Health System Support Grant(GAVI)	350,000.00	2,910,000.00		2,910,000.00
Basic Health CAREs Promotion Fund			1,000,000,000.00	(1,000,000,000.00)
SUB TOTAL	**1,007,898,012.11**	**203,386,137.99**	**4,100,000,000.00**	**(1,146,613,862.01)**
TOTAL GRANTS	**21,602,696,248.04**	**29,780,888,848.17**	**128,200,000,000.00**	**(95,669,111,151.83)**

2.8 10% OF IGR TO LOCAL GOVERNMENTS

The year 1999 Constitution of the Federal Republic of Nigeria Section 162 (7), stipulates that State Government shall pay to the Local Government Councils 10% of its Internally generated revenue. Audit examination reveals that the total sum of One Billion, One Hundred and Twelve Million, Eight Hundred and Seventy-Nine Thousand, Three Hundred and Eighty-Eight Naira, Two Kobo (₦ 1,122,879,388.02) only, was paid to the councils for this fiscal year, however the actual 10% of the IGR amount payable is Two Billion, Eighty Million, Nine Hundred and Fifty-Two thousand, Three hundred and Twenty-Nine naira, Sixty-Five kobo (₦ 2,080,952,329.65) only.

2.9 LOCAL GOVERNMENT COUNCIL'S CONTRIBUTION TO CAPITAL PROJECTS

The report of the Accountant-General for year ended 31st December 2024 revealed that the local government councils in Gombe State Contributed the total sum of Five Billion, Eight Hundred and Five Million, Four Hundred and Forty-Nine Thousand, Three Hundred and Ninety-Six Naira, Three Kobo (₦ 5,805,449,396.03) only, for capital projects.

2.10 LOCAL GOVERNMENT COUNCIL'S CONTRIBUTION TO HIGHER EDUCATION

Gombe State Local Government contributed One Billion, Eight Hundred and Eighty-Seven Million, Five Hundred and Eighteen Thousand, Five Hundred and Sixty-Two Naira, Forty-Six Kobo (₦ 1,887,518,562.46) only in the year ended 31 st December 2024 for higher education in the state.

2.11 CAPITAL DEVELOPMENT FUND (CDF)

Capital Development Funds are Funds meant for the execution of capital expenditure (Projects) within a stipulated time. In this year in review, a total of Two Hundred and Seven Billion, Ninety-Two Million, Six Hundred and Twenty- Five Thousand, Two Hundred and Ninety-Four Naira, Sixteen Kobo (₦ 207,092,625,294.16) only was gathered for capital expenditure (Projects) as show below.

CAPITAL DEVELOPMENT FUND (CDF)					
	Actual 2023	Actual 2024	Final Budget 2024	Variance 2024	% Variance 2024
Details	₦	₦	₦	₦	%
Transfer from Consolidated Revenue Fund	23,514,987,986.84	137,077,673,863.45	181,346,131,433.00	(44,268,457,569.55)	-24.41%
External Loans	4,593,539,750.44	10,723,380,919.45	46,160,000,000.00	(35,436,619,080.55)	-76.77%
Internal Loans	16,181,848,287.30	20,926,400,951.36	33,000,000,000.00	(12,073,599,048.64)	-36.59%
Other Capital Receipts	27,166,814,278.61	38,365,169,559.90	136,200,000,000.00	(97,834,830,440.10)	-71.83%
Sub Total: Capital Receipts	**71,457,190,303.19**	**207,092,625,294.16**	**396,706,131,433.00**	**(189,613,506,138.84)**	**-47.80%**

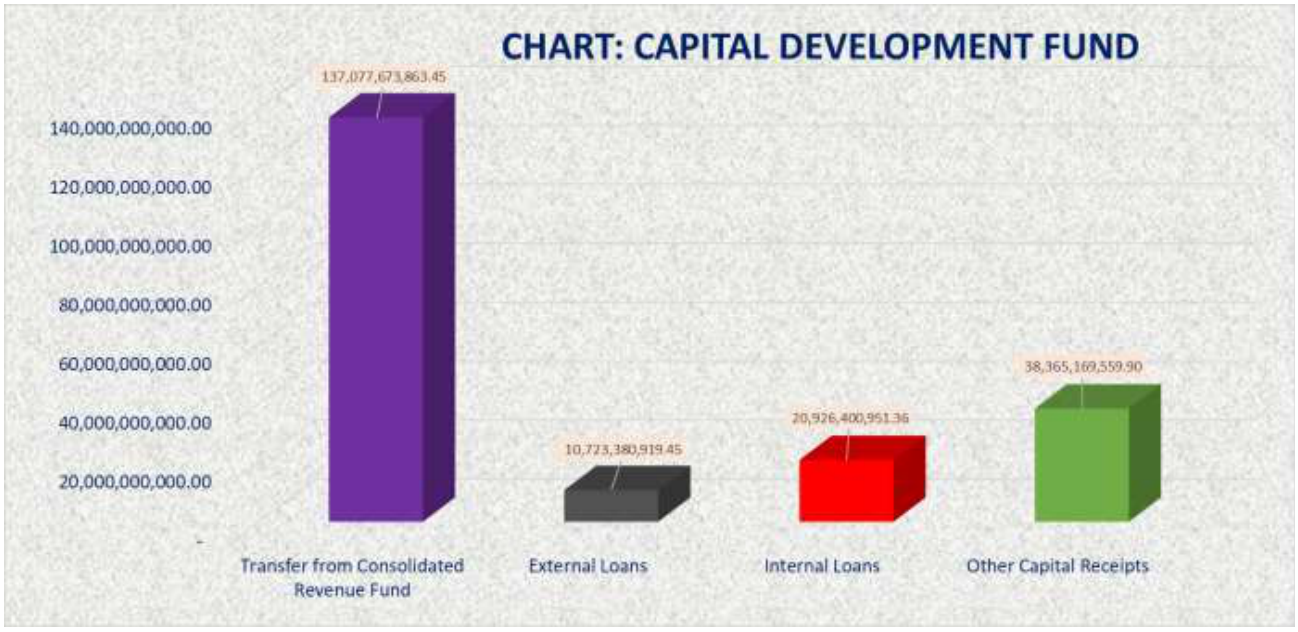


CHART: CAPITAL DEVELOPMENT FUND
137,077,673,863.45
10,723,380,919.45
20,926,400,951.36
38,365,169,559.90
140,000,000,000.00
120,000,000,000.00
100,000,000,000.00
80,000,000,000.00
60,000,000,000.00
40,000,000,000.00
20,000,000,000.00
-
Transfer from Consolidated Revenue Fund
External Loans
Internal Loans
Other Capital Receipts

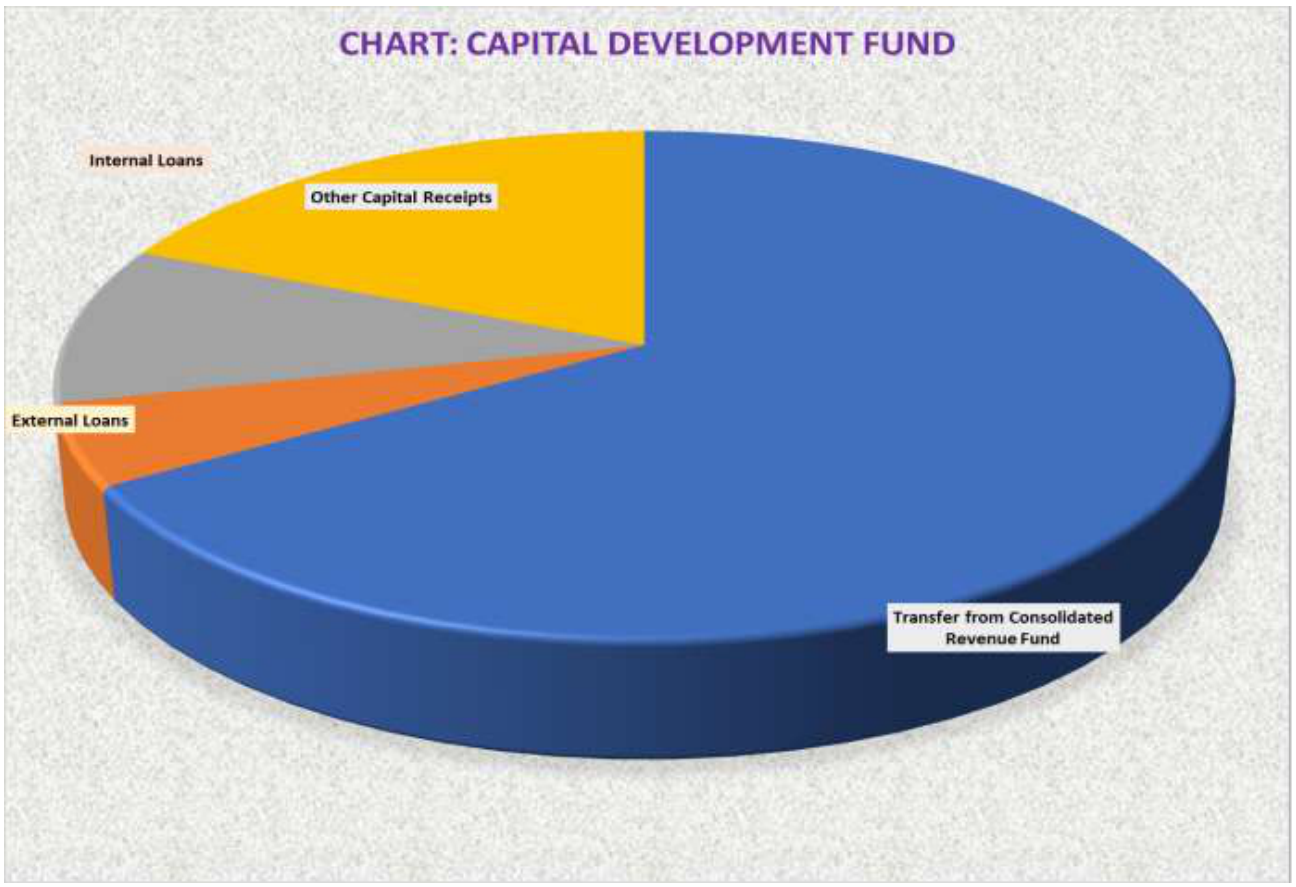


CHART: CAPITAL DEVELOPMENT FUND
Internal Loans
Other Capital Receipts
External Loans
Transfer from Consolidated Revenue Fund

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 revealed the extent of compliance with the expenditure unit as shown in the appropriation warrant for the year ended 31st December 2024.

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 2024 of Five Hundred and Sixty-Seven Billion, Seven Hundred and Two Million, Nine Hundred and Fifty-Eight Thousand, Seven Hundred and Ninety-Five Naira, Forty-Two kobo (₦567,702,958,795.42) only, while the out-flow was Four Hundred and Fifty-One Billion, Five Hundred and Fifty-Seven Million, One Hundred and Thirty Thousand, Six Hundred and Twelve Naira, Seventy-Eight Kobo (₦ 451,557,130,612.78) only, leaving a closing balance of One Hundred and Sixteen Billion, One Hundred and Forty-Five Million, Eight Hundred and Twenty-Eight Thousand, One Hundred and Eighty-Two Naira, Sixty-Four Kobo (₦116,145,828,182.64) only.

CASH FLOW AND LIQUIDITY POSITION				
DESCRIPTION	**Actual 2024**		**Actual 2023**	
	₦	**₦**	**₦**	**₦**
Opening Balance		43,929,213,331.14		35,850,750,853.22
Total Receipt	523,773,745,464.28		211,661,697,549.23	
Less Total Exp.	451,557,130,612.78		203,583,235,071.31	
Net Cash Surplus/Deficit		72,216,614,851.50		8,078,462,477.92
Closing Balance		**116,145,828,182.64**		**43,929,213,331.14**
Presented by				
Consolidated Rev. Fund	109,957,788,751.72		38,456,319,427.57	
Capital Dev. Fund	6,188,039,430.92		5,472,893,903.57	
Total	**116,145,828,182.64**	**116,145,828,182.64**	**43,929,213,331.14**	**43,929,213,331.14**

3.2 BUDGET PERFORMANCE

An appraisal of actual performance for the year ended 31st December 2024 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 2024	Actual 2024	Budgeted 2023	Actual 2023
	₦	₦	₦	₦
Recurrent Revenue B/F	-	38,456,319,427.57	36,250,000,000.00	13,033,825,370.70
Recurent Receipt	241,160,755,500.00	316,681,120,170.12	115,617,450,000.00	140,204,507,246.04
Capital Receipt B/F	-	5,472,893,903.57	-	22,816,925,482.52
Capital Receipts	396,706,131,433.00	207,092,625,294.16	173,026,978,000.00	71,457,190,303.19
Total Fund Available	**637,866,886,933.00**	**567,702,958,795.42**	**324,894,428,000.00**	**247,512,448,402.45**
Recurent Expenditure	99,842,415,000.00	108,101,976,982.52	77,575,472,000.00	91,267,025,202.33
Transfer to CDF	181,346,131,433.00	137,077,673,863.45	74,291,978,000.00	23,514,987,986.84
Capital Expenditure	264,891,096,855.00	206,377,479,766.81	90,793,250,000.00	88,801,221,882.14
Total Expenditure	**546,079,643,288.00**	**451,557,130,612.78**	**242,660,700,000.00**	**203,583,235,071.31**
CLOSING	**91,787,243,645.00**	**116,145,828,182.64**	**82,233,728,000.00**	**43,929,213,331.14**

3.3 GOMBE STATE INVESTMENT

The Accountant- General's Report for Investments of Gombe State as at the year ended 31st December 2024 puts the nominal value of Investment with various Quoted and Unquoted companies at Two Hundred and Fifty Million, Eight Hundred and Ninety- Seven Thousand, Four Hundred and Twenty Naira Seventy-Eight kobo (₦250,897,420.78) only, quoted investments amounted to One Hundred and Twenty Million, One Hundred and Seventy-One Thousand, Four Hundred and Thirty Three Naira Eight Kobo (₦120,171,433.08) only, while unquoted investment amounted to One Hundred and Thirty Million, Seven Hundred and Twenty-Five Thousand, Nine Hundred and Eighty-Seven Naira, Seventy kobo (₦130,725,987.70) only. Base on earlier discovery and recommendation, that nominal values of Investments

were inflated by non-existing companies, and therefore a corresponding adjustment in the actual and real values of reported Investments, the amount of Gombe State Investment as presented above has made necessary adjustments to correct the previous inflated value of Investments.

QUOTED INVESTMENTS	2024	2023
Details	₦	₦
Access Bank Plc	3,421,530.00	3,535,581.00
Aviation Development Company	10,250.00	10,250.00
Afriprint Nigeria Plc		38,725.00
A. G. Leventis Nigeria Plc		17,902.56
African Petroleum Plc		1,775,081.40
Baica Insurance Plc		12,812.50
Benue Cement Plc	7,459,130.00	8,334,767.00

Berger Paints Nigeria Plc	2,163,644.00	1,217,049.75
D.N. Mayer Plc	54,606.96	133,518.47
Dunlop Nigeria Plc	52,061.20	52,061.20
Evans Medical Plc		42,558.00
First Bank Plc	6,601,417.90	280,519.80
Foot Wears Ass. Man & Distribution Plc		7,380.00
Flour Mills Nigeria Plc	11,369,294.00	33,763,942.80
Fidelity / FSBPlc		3,905,087.85
FCMB (Former Fin Bank Nigeria) Plc	5,937,241.50	2,483,356.46
IPWA Nigeria Plc	7,995.00	7,995.00
Uniliver Nigeria Plc	540,761.20	519,274.00
Mobil Oil Nigeria Plc		700,416.00
National Salt Co. Plc		9,529,977.60
Nigeria Aviation Hand. Co. Plc	1,375,907.04	2,256,970.32
Niger Insurance Co.	11,237.80	34,708.60
Nigerian Ropes		152,243.68
Con Oil Plc		8,147,308.00
PZ Industries Plc		1,906,268.30
Royal Exchange Assurance	2,063,997.28	6,693,472.72
MRS Oil Nig.(Former Texaco) Plc	2,003,010.00	409,476.60
Total Nigeria Plc		3,684,205.70
UAC Nigeria Plc	1,561,346.00	10,268,246.00
Union Bank Plc		1,554,832.90
United Nigeria Textile Plc		171,535.10
UTC Nigeria Plc		63,774.00
Unity Bank Plc		22,927,908.06
Wiggings Teapes Nig. (WTN) Plc		13,145.50
U.B.A. Plc	3,228,510.00	2,505,360.00
Oando Plc	67,706,208.00	45,663.02
Unity Kapital Assurance Plc	-	136,653,693.10
Savannah Sugar Co. Ltd	-	92,058,841.20
Diamond Bank		217,694.40
Lafarage WAPCO Plc	659,141.70	43,782,228.60
Afriland Properties Plc	9,025.50	9,025.50
Wapic Insurance Plc		45,430.56
UBA Capital Plc	3,935,118.00	714,819.60
SUB TOTAL QUOTED	**120,171,433.08**	**400,685,107.85**

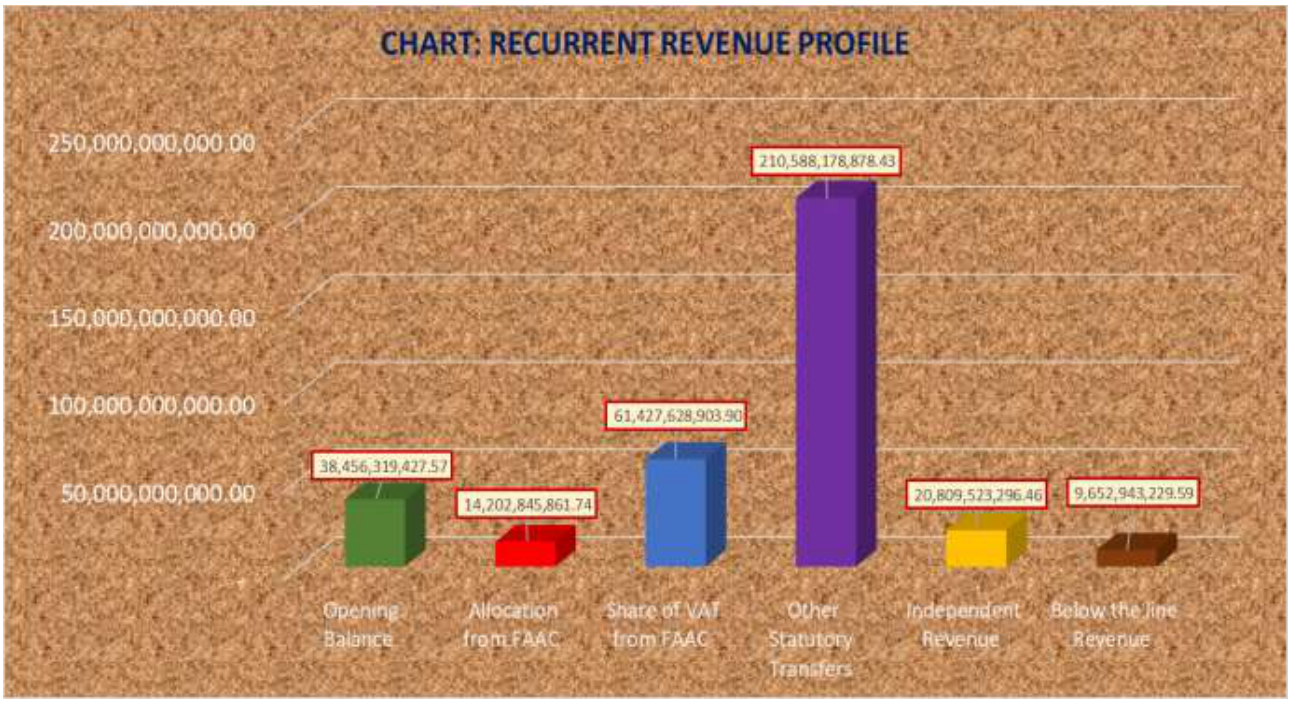
UNQUOTED INVESTMENTS	2024	2023
Details	**₦**	**₦**
Energy Master Fund	285,305.00	285,305.00
Alind Nigeria Ltd	11,572,900.00	11,572,900.00
Basic Tannery & Leather Work	676,678.00	676,678.00
Doman Long Amalgamated Co.	2,732,160.00	2,732,160.00
Lion African Insurance	1,578,139.00	1,578,139.00
Sterling Civil Engineering	2,167,898.00	2,167,898.00

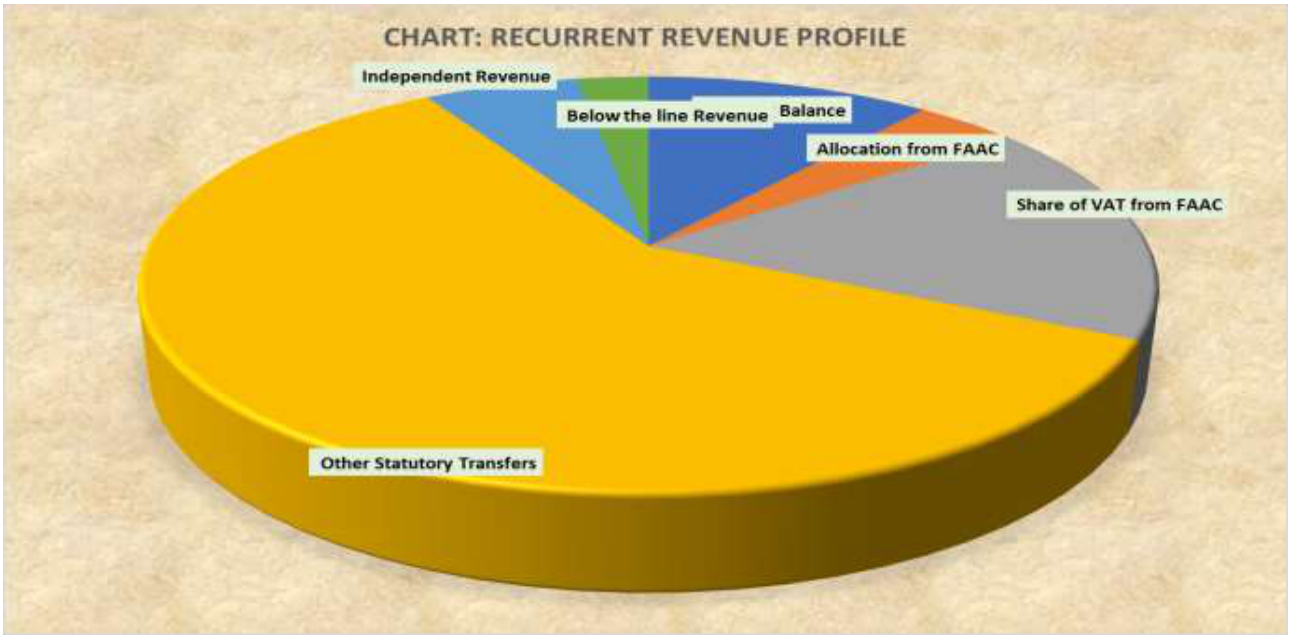
Finsurance (Yankari Insurance Co.) Ltd	16,734,093.00	16,734,093.00
International Computers Nigeria	82,000.00	82,000.00
Kaduna Textile Ltd		6,624,907.00
Yankari Saving & Loans Ltd	5,381,250.00	5,381,250.00
Gamakai Community Bank		61,500.00
Garu Community Bank	315,853.00	315,853.00
Gombe Community Bank Ltd	76,504.00	76,504.00
Azare Community Bank Ltd	20,500.00	20,500.00
Misau Community Bank Ltd	20,500.00	20,500.00
Bajama Community Bank Ltd	20,500.00	20,500.00
Maiwa Mechanized Farm	38,048.00	38,048.00
Salama Steel Structure Ltd	2,436,866.00	2,436,866.00
Urban Development Bank Ltd	2,116,120.00	2,116,120.00
Grains Processing Co. Ltd	2,693,452.00	2,693,452.00
Superco (Nigerian Asbestors)Ltd		1,383,750.00
N.N.D.C.		8,650,000.00
Bauchi Publishing & Printing Company	6,049,632.00	6,049,632.00
Gombe Sugar Co. Ltd		300,000,000.00
Africa Prudential	76,998.00	
Unity Capital Assurance Plc	420,000.00	
New Nigeria Development Company Ltd	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	959,173.14
SUBTOTALUNQUOTED	**130,725,987.70**	**438,273,738.14**
SUBTOTALQUOTED	**120,171,433.08**	**400,685,107.85**
GRANDTOTAL	**250,897,420.78**	**838,958,845.99**

3.4 RECURRENT REVENUE PROFILE

An examination of the Accountant General's Annual Report for the year ended 31st December 2024 revealed a total sum of Three Hundred and Fifty-Five Billion, One Hundred and Thirty-Seven Million, Four Hundred and Thirty-Nine Thousand, Five Hundred and Ninety-Seven Naira, Sixty-Nine Kobo (₦ 355,137,439,597.69) only was realized as Recurrent Income for the year under review. This comprised of Opening balance of (₦ 38,456,319,427.57) only, Allocation from Federation Account of (₦14,202,845,861.74) only; Share of Value Added Tax (VAT) of (₦61,427,628,903.90) only; Other Statutory Transfer of (₦210,588,178,878.43) only; Independent Revenue of (₦ 20,809,523,296.46) only; and Below the Line Revenue (BTL) of (₦ 9,652,943,229.59) only as shown below.

RECURRENT REVENUE PROFILE			
Details	Final Budget 2024	Actual 2024	% Variance
	₦	₦	
Opening Balance	-	38,456,319,427.57	-
Allocation from FAAC	17,000,000,000.00	14,202,845,861.74	-16.45%
Share of VAT from FAAC	57,000,000,000.00	61,427,628,903.90	7.77%
Other Statutory Transfers	142,104,200,000.00	210,588,178,878.43	48.19%
Independent Revenue	25,056,555,500.00	20,809,523,296.46	-16.95%
Below the line Revenue		9,652,943,229.59	
Total Recurrent Revenue	**241,160,755,500.00**	**355,137,439,597.69**	**47.26%**

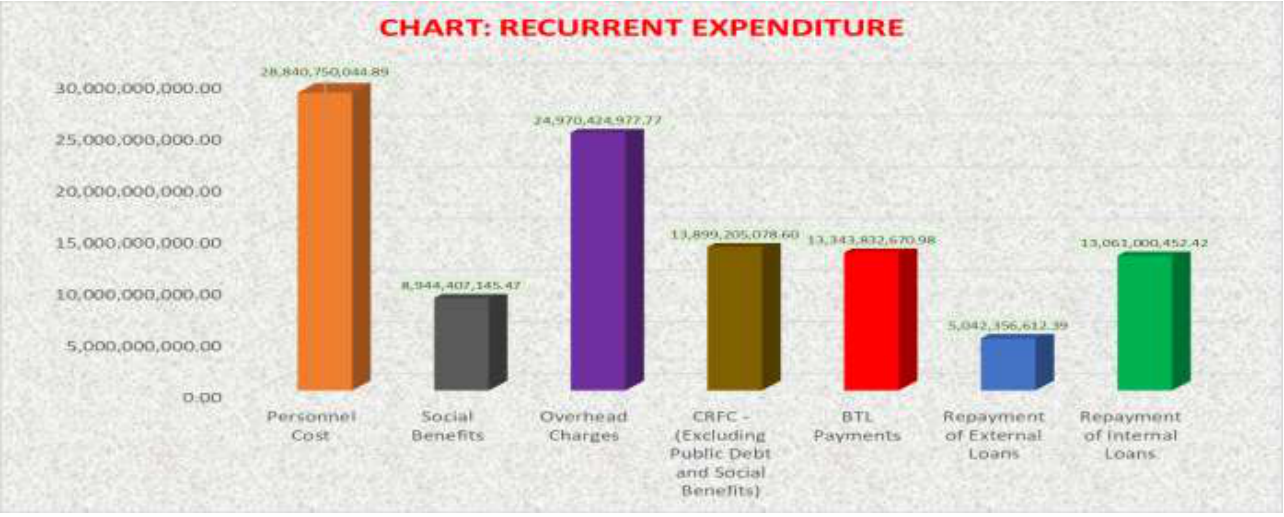


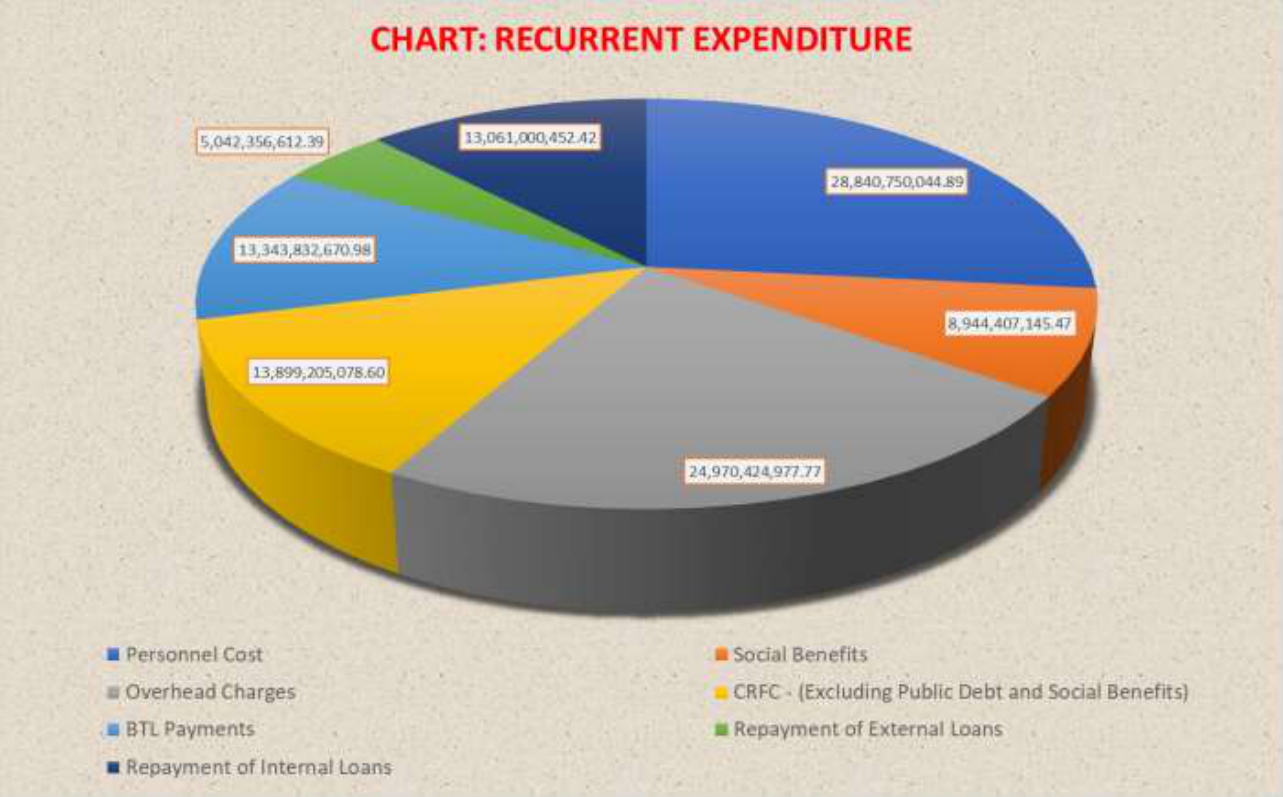


3.5 RECURRENT EXPENDITURE

The Accountant General's Report for the year ended 31st December 2024 reveals that a total of One Hundred and Eight Billion, One Hundred and One Million, Nine Hundred and Seventy-Six Thousand, Nine Hundred and Eighty=Two Naira, Fifty-Two Kobo (₦108,101,976,982.52) only was spent on recurrent expenditure. Recurrent expenditure which has 34.37% of total expenditure for the year is comprised of Personnel Cost of (₦ 28,840,750,044.89) only which represents 26.68% of total recurrent expenditure; Social Benefits of (₦ 8,944,407,145.47) only which represents 8.27% of total recurrent expenditure; Overhead Charges of ₦ 24,970,424,977.77 only which represents 23.10% of total recurrent expenditure; CRFC - (Excluding Public Debt and Social Benefits) of (₦ 13,899,205,078.60) only which represents 12.86% of total recurrent expenditure; BTL Payments of (₦ 13,343,832,670.98) only which represents 12.34% of total recurrent expenditure; Repayment of External Loans of (₦ 5,042,356,612.39) only which is 4.66% of total recurrent expenditure; and Repayment of Internal Loans of ₦ 13,061,000,452.42 only which is 12.08% of total recurrent payment.

RECURRENT EXPENDITURE				
Details	Final Budget 2024	Actual 2024	% Variance	%
	₦	₦		
Personnel Cost	30,307,265,500.00	28,840,750,044.89	4.84%	26.68%
Social Benefits	8,944,407,430.00	8,944,407,145.47	0.00%	8.27%
Overhead Charges	28,513,147,040.00	24,970,424,977.77	12.42%	23.10%
CRFC - (Excluding Public Debt and Social Benefits)	13,899,237,700.00	13,899,205,078.60	0.00%	12.86%
BTL Payments	-	13,343,832,670.98		12.34%
Repayment of External Loans	5,042,356,700.00	5,042,356,612.39	0.00%	4.66%
Repayment of Internal Loans	13,136,000,630.00	13,061,000,452.42	-0.57%	12.08%
Total Recurrent Payments	**99,842,415,000.00**	**108,101,976,982.52**	**-8.27%**	**100.00%**





3.6 CAPITAL EXPENDITURE

An assessment of the Accountant General's report for the year ended 31st December 2024 indicated a total expenditure of Two Hundred and Six Billion, Three Hundred and Seventy-Seven Million, Four Hundred and Seventy-Nine Thousand, Seven Hundred and Sixty-Six Naira, Eighty-One Kobo (₦ 206,377,479,766.81) only for Capital projects. A breakdown of the total composition of this Capital Expenditure is shown below.

CAPITAL EXPENDITURE				
Details	Final Budget 2024	Actual 2024	Variance	%
	₦	₦	₦	
General Public Services	14,656,831,000.00	12,362,460,993.44	2,294,370,006.56	15.65%
Public Order and Safety	2,223,000,000.00	87,819,332.78	2,135,180,667.22	96.05%
Economic Affairs	85,081,810,000.00	79,664,187,716.89	5,417,622,283.11	6.37%
Environmental Protection	21,878,400,000.00	18,447,833,298.83	3,430,566,701.17	15.68%
Housing and Community Amenities	116,049,955,855.00	80,390,295,695.90	35,659,660,159.10	30.73%
Health	8,413,600,000.00	4,820,602,476.96	3,592,997,523.04	42.70%
Recreation Culture and Religion	142,000,000.00	-	142,000,000.00	100.00%
Education	11,825,500,000.00	6,525,609,240.29	5,299,890,759.71	44.82%
Social Protection	4,620,000,000.00	4,078,671,011.72	541,328,988.28	11.72%
Total Capital Expenditure	**264,891,096,855.00**	**206,377,479,766.81**	**58,513,617,088.19**	**22.09%**

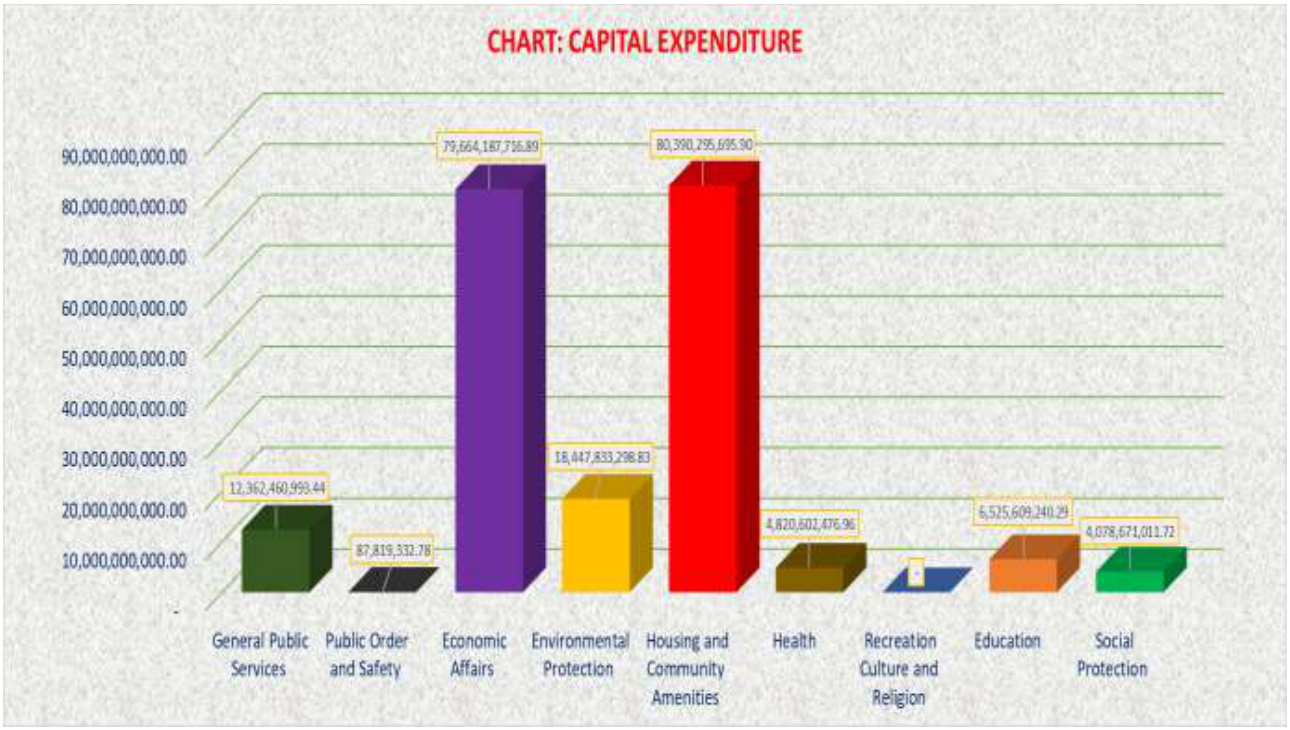


CHART: CAPITAL EXPENDITURE
90,000,000,000.00
80,000,000,000.00
70,000,000,000.00
60,000,000,000.00
50,000,000,000.00
40,000,000,000.00
30,000,000,000.00
20,000,000,000.00
10,000,000,000.00
-
12,362,460,993.44
87,819,332.78
79,664,187,716.89
18,447,833,298.83
80,390,295,695.90
4,820,602,476.96
-
6,525,609,240.29
4,078,671,011.72
General Public Services
Public Order and Safety
Economic Affairs
Environmental Protection
Housing and Community Amenities
Health
Recreation Culture and Religion
Education
Social Protection

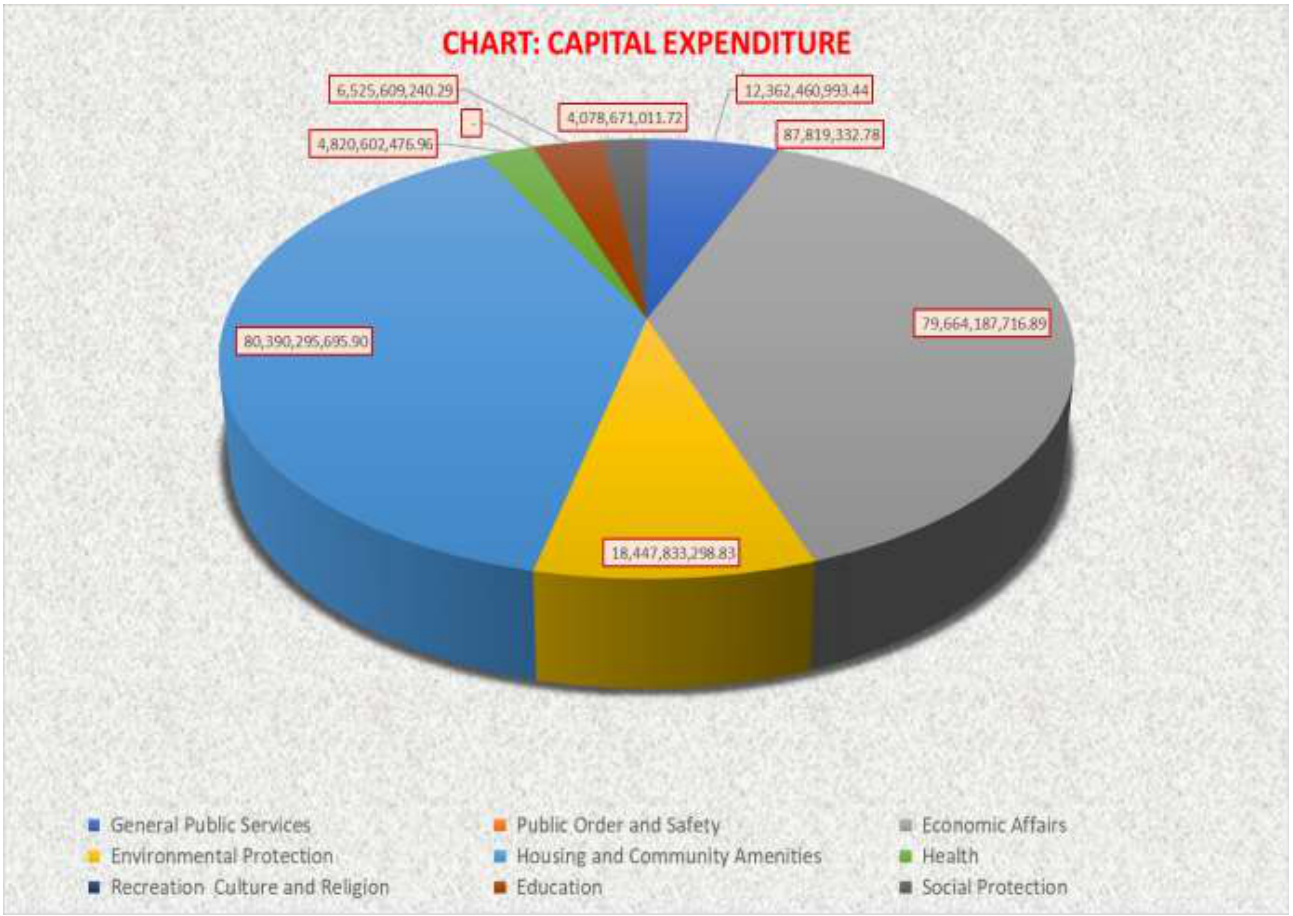


CHART: CAPITAL EXPENDITURE
6,525,609,240.29
12,362,460,993.44
4,078,671,011.72
87,819,332.78
4,820,602,476.96
-
79,664,187,716.89
80,390,295,695.90
18,447,833,298.83
General Public Services
Public Order and Safety
Economic Affairs
Environmental Protection
Housing and Community Amenities
Health
Recreation Culture and Religion
Education
Social Protection

3.7 EXTERNAL LOANS

External Loans as at 31st December 2024 amounted to Seventy-Five Billion, Two Hundred and Nineteen Million, Seven Hundred and Sixty-Two Thousand, Seven Hundred Naira, Nine Kobo (₦ 75,219,762,700.09) only . This is based on data furnished by the Accountant General of the State and confirmed by the Debt Management Office Gombe State.

3.8 EXCHANGE RATE REVALUATION

In the Statement of Assets and Liabilities for the year ended 31st December 2024, External loans were revaluated due to fluctuations in exchange rate e.g. The Exchange rate as at 1st January 2024 (opening balance) was ₦ 448.55 to $ 1, and as at 31st December 2024 (the closing balance) was ₦ 1,535.32 to $ 1. Thus resulting to exchange rate loss of Fifty-Three Billion, Two Hundred and Forty-Four Million, Two Thousand, Three Hundred and Forty-Eight naira, Three Kobo (₦ 53,244,002,348.03) only, which increased our loan balances to Seventy-Five Billion, Two Hundred and Nineteen Million, Seven Hundred and Sixty-Two Thousand, Eight Hundred and Sixty-One Naira, Forty-Nine Kobo (₦ 75,219,762,861.49) only as at 31st December 2024 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	2,480,807.53	1,535.32	3,808,833,416.96	448.55	1,112,766,217.58	2,696,067,199.38
2	Inclusive Basic Service Delivery	500,125.17	1,535.32	767,852,176.00	448.55	224,331,145.00	543,521,031.00
3	The Inclusive Basic Service Delivery	419,254.45	1,535.32	643,689,742.17	448.55	188,056,583.55	455,633,158.63
4	Gombe State Nig For Women Prog	15,996,012.40	1,535.32	24,558,997,757.97	448.55	7,175,011,362.02	17,383,986,395.95
5	Community & Social Development	3,687,336.86	1,535.32	5,661,242,027.90	448.55	1,653,954,948.55	4,007,287,079.34
6	Gombe St. Nat Prog for Food Security	2,282,171.45	1,535.32	3,503,863,470.61	448.55	1,023,668,003.90	2,480,195,466.72
7	Health System Fund	2,684,178.26	1,535.32	4,121,072,566.14	448.55	1,203,988,158.52	2,917,084,407.62
8	HIV/AIDS IDA World Bank	1,517,700.42	1,535.32	2,330,155,808.83	448.55	680,764,523.39	1,649,391,285.44
9	FADAM II	3,790,249.43	1,535.32	5,819,245,754.87	448.55	1,700,116,381.83	4,119,129,373.04
10	HSDP II	2,865,787.84	1,535.32	4,399,901,386.51	448.55	1,285,449,135.63	3,114,452,250.88
11	Malaria Control	4,389,593.78	1,535.32	6,739,431,122.31	448.55	1,968,952,290.02	4,770,478,832.29
12	National FADAMA III	2,895,136.09	1,535.32	4,444,960,341.70	448.55	1,298,613,293.17	3,146,347,048.53
13	Malaria Cont Booster Add Fin	1,433,355.59	1,535.32	2,200,659,504.44	448.55	642,931,649.89	1,557,727,854.54
14	2nd HIV/AIDS (IDA World Bank	4,051,180.07	1,535.32	6,219,857,785.07	448.55	1,817,156,820.40	4,402,700,964.67
	TOTAL	48,992,889.34		75,219,762,861.49		21,975,760,513.46	53,244,002,348.03

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 One Hundred and Seven Billion, Six Hundred and Seventy-Four Million, Six Hundred and One Thousand, Eight Hundred and Forty-Nine Naira (₦107,674,601,849.00) only. This comprises of Principal Loan amounting to Seventy-Two Billion, Seven Hundred and Eighty-Eight Million, Four Hundred and Sixty-One Thousand, Three Hundred and Ninety-One Naira, Eighty-Six Kobo (₦ 72,788,461,391.86) only, and Internal loan Interest of Thirty-Four Billion, Eight Hundred and Eighty-Six Million, One Hundred and Forty Thousand, Four Hundred and Fifty-Seven Naira, Forteen kobo (₦ 34,886,140,457.14) only.

3.10 OTHER OUTSTANDING LIABILITIES

The Accountant-General report for the year ended 31st December 2024 revealed that the state has other outstanding liabilities totaling Twenty-One Billion, Two Hundred and Thirty Million, Seven Hundred and Thirty Thousand, Two Hundred and Ninety-Six Naira, Fifty-Fifty Kobo (₦ 21,230,730,296.50) only. This comprises of outstanding pension and gratuities of Twelve Billion, Seven Hundred and Forty-Four Million, Eight Hundred and Sixty-Five Thousand, Seven Hundred and Eighteen Naira, Forty-One Kobo (₦12,744,865,718.41) only, and Contractual obligation of Eight Billion, Four Hundred and Eighty-Five Million, Eight Hundred and Sixty-Four Thousand, Five Hundred and Seventy-Eight Naira, Nine Kobo (₦8,485,864,578.09) only as shown in the table below.

OTHER OUTSTANDING LIABILITIES		
S/N	**DETAILS**	**TOTAL(₦)**
1	Pension and Gratuity	12,744,865,718.41
2	Contractual Obligation	8,485,864,578.09
	TOTAL	**21,230,730,296.50**

3.11 CERTIFIED COMPUTATION OF RETIREMENT BENEFITS

During the period under review Seven Hundred and Seventy Six (776) 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. Twelve (12) cases however, were queried and returned while (764) 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	596	12	576
2	Death Benefit	97	-	97
3	Five Year Pension	83	-	83
	TOTAL	**776**	**12**	**764**

3.12 RECOVERIES

Recoveries were made in the course of processing retirement/ death benefits such as over payment of salaries and allowance, outstanding motor vehicle loans and other loans totalling to Seventy Million Four Hundred and Thirty Seven Thousand Nine Hundred and Eighty Three Naira Twenty Six Kobo (₦70,437,983.26) only.

MONTHS	OVERPAYMENT OF SALARIES	LOANS & OTHERS	TOTAL RECOVERIES
January	6,096,194.78	396,837.23	6,493,032.01
February	2,849,153.99	-	2,849,153.99
March	5,304,765.22	380,441.85	5,685,207.07
April	5,137,751.29	653,156.06	5,790,907.35
May	2,007,801.30	-	2,007,801.30
June	4,188,267.01	478,371.57	4,666,638.58
July	6,656,158.11	135,329.80	6,791,487.91
August	6,205,134.30	929,907.68	7,135,041.98
September	2,669,187.02	-	2,669,187.02
October	3,976,609.68	1,218,335.24	5,194,944.92
November	10,766,444.00	-	10,766,444.00
December	10,309,040.09	79,097.04	10,388,137.13
TOTAL	**66,166,506.79**	**4-,271,476.47**	**70,437,983.26**

3.13 WORLD BANK PROJECTS

3.13.1 NIGERIA COVID 19 ACTION RECOVERY AND ECONOMIC STIMULUS (NG- CARES) PROGRAMME.

NG Cares Nigeria (COVID 19 action recovery and economic stimulus) is a government initiative designed to address the economic and social challenges caused by the COVID pandemic in Nigeria. The Programme focuses on providing financial support to vulnerable individuals and businesses, busting economic recovery, and strengthening health care infrastructure. Though target intervention, NG Cares aimed to create jobs, support small and Medium Enterprises, and promote sustainable growth to help Nigeria recover from the pandemic's impact. NG Care programme include, Labour Intencive Public Work (LIPW), Targetted grant transfer (TGT), Small and Medium Enterprise SMES, Conditional cash transfer -SSTU (CCT), Fadama III, and Community and Social Development Agency (CSDA).

3.13.2 FADAMA III

The sum of Fourteen Billion, Six Hundred and Seventy Five Million, Sixty Eight Thousand, Eighty Eight Naira Four Kobo (₦14,675,068,088.04) only was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of Ten Billion, Eight Hundred and Four Million, Three Hundred and Sixty Six Thousand Fourty Two Naira (₦ 10,804,366,042.00) only was expended on livelihood of the poor and vulnerable maintaining food security, leaving a balance of Three Billion, Eight Hundred and Seventy Million, Seven Hundred and Two Thousand, Forty Six Naira (₦ 3,870,702,046.04) only.

3.13.3 Community and Social Development Agency (CSDA)

The sum of Five Billion, Two Hundred and Twenty Six Million, Ninety Nine Thousand Three Hundred and Two Naira Thirty Seven Kobo (₦ 5,226,099,302.37) only was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of Five Billion, One Million, Three Hundred and Fifty Two Thousand Nine Hundred and Eighty Nine Naira Sixty Four Kobo (₦ 5,001,352,989.64) only was expended on grassroots development through community participation, leaving a balance of Two Hundred and Twenty Four Million Seven Hundred and Fourty Six Thousand Three Hundred and Twelve Naira Seventy Three Kobo (₦ 224,746,312.73) only.

3.13.4 Labour Intensive Public Work (LIPW)

The sum of Three Hundred and One Million, Seven Hundred and Ten Thousand Naira (₦301,710,000.00) only was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of Two Hundred and Ninety One Million, Two Hundred and Thirty Eight Thousand Four Hundred and Seven Naira One Kobo (₦ 291,238,407.01) only was expended on job creation through temporary employment to unemployed or under employed individuals in rural areas, leaving a balance of Fifty Four Million, Five Hundred and Fifty One Thousand Five Hundred and Ninety Three Naira Fifty Five Kobo (₦ 54,551,593.55) only.

3.13.5 Targeted Grant Transfer (TGT)

The sum of ₦19,204,944,519.22 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦18,215,244,288.70 was expended on financial assistance to the poor and vulnerable population, leaving a balance of N989,700,230.52 only.

3.13.6 Small And Medium Enterprises

The sum of ₦ 1,048,829,566.35 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦774,318,977.40 was expended on job creation and economic growth to the poor and vulnerable , leaving a balance of ₦274,510,588.95 only.

3.13.7 Conditional Cash Transfer/State Social Transfer Unit - (SSTU /CCT)

The sum of ₦155,649,915.83 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦146,092,714.67 was expended on poverty reduction to the poor and vulnerable , leaving a balance of ₦ 9,557,201.16 only.

3.13.8 Livestock Productivity And Resilience Support (L-PRESS)

The sum of ₦ 1,797,026,089.21 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦1,779,554,385.56 was expended on livestock productivity and animal disease control, leaving a balance of ₦ 17,471,703.65 only.

3.13.9 Sustainable Urban And Rural Water Supply, Sanitation And Hygiene SURWASH)

The sum of N1,463,616,599.82 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of N1,425,861,564.76 was expended on Sustainable Water Sanitation, and Hygiene, leaving a balance of N 37,755,035.06 only.

3.14 Sustainable Urban And Rural Water Supply, Sanitation And Hygiene (SURWASH IPF)

The sum of ₦492,094,320.30 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦459,448,792.20 was expended on Sustainable Water Sanitation, and Hygiene, leaving a balance of ₦32,645,528.10 only.

3.14.1 Adolescent Girls Initiative For Learning And Empowerment (AGILE)PROJECT

The sum of ₦807466,284.60 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦781,910,808.76 was expended on empowering girls on education, and social inclusion, leaving a balance of Twenty Five Million Five Hundred and Fifty Five Thousand Four Hundred and Seventy Five Naira Eighty Four kobo(₦25,555,475.84) only.

3.14.2 Agro- Climatic Resilience In Semi Arid Landscape (ACReSAL)

The sum of ₦5,281,153,944.62 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦5,193,254,975.61 was expended on soil and water management, erosion control and agricultural productivity, leaving a balance of ₦ 87,898,969.01 only.

3.14.3 Accelerating Nutrition Result In Nigeria (ANRIN)

The sum of ₦1,236,015,989.35 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦996,563,421.18 was expended on Nutrition status by reducing malnutrition rates, leaving a balance of ₦239,452,568.17 only.

3.14.6 Rural Access and Agricultural Marketing Project (RAAMP)

The sum of ₦3,977,980,992.94 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦3,964,386,912.41 was expended on rural roads, bridges and transport rehabilitation, leaving a balance of ₦13,594,080.53 only.

3.14.7 NG CARE State Care Coordinating Unit (SCCU)

The sum of ₦857,314,556.97 was received by Gombe State Fadama III as grant includes funds from the world bank and State Contribution. However, the sum of ₦797,905,033.07 was expended on coordinating delivery of health and social care services to vulnerable populations, leaving a balance of ₦59,409,523.90 only.

GENERAL UNCLEARED QUERIES ON MINISTRIES, AGENCIES AND EXTRA MINISTERIAL DEPARTMENT.

4.0 HOSPITAL MANAGEMENT BOARD

4.1 GOVERNMENT 'B' AUDIT INSPECTION DEPARTMENT

4.1.1 COTTAGE HOSPITAL PINDIGA

4.1.2 Unpresented pharmacy records:- Significant records of the pharmacy store records were unpresented during the audit inspection for the period January to December 2024, raising concerns about inventory management and accountability, all efforts to have access to the pharmacy records proved abortive. This action is contrary to financial regulation 109, stores regulation 26059(a) and Gombe State, State and Local governments audit law 2024 as amended. The audit findings and concern is that there may be missing records for medication dispensed to patients, lack of reconciliation between physical stock and recorded inventory and also it's a potential action for mismanagement or loss of pharmaceutical supplies. The Accounting officer was communicated via letter No. AUD/GOVTB/NEP/MOH/VOL.II. His response is still been awaited.

4.1.3 Unserviceable store items- During the audit, it was observed that the following unserviceable store items were found lying waste in the store, which is contrary to the provision of financial regulation No. 1215.

S/N	LIST OF ITEMS	QTY
1	BD fax count	1
2	Solar batteries	2
3	Refrigerator	2
4	Word bed	2
5	Bad side locker	3

Accounting officer was communicated via letter No. AUD/GOVTB/NEP/MOH/ VOL.II. His response is still been awaited.

4.1.4 Expired Drugs- Audit examination revealed that the following expired drugs were found lying in the hospital pharmacy, which is contrary to the provision of store regulation No. 1219, which mandates proper management and disposal of pharmaceutical products to ensure safety. The presence of these expired drugs poses significant health hazards to patients. Audit recommends immediate corrective actions be taken to remove and properly dispose of all expired medications, and inventory management procedures be strengthened to prevent recurrence.

S/N	DETAILS	OTY
1	TAB GEUTAMYCIN 80MG	90
2	TAB AMLLOPINE 5 MG	8
3	ALLOPINOL 100MG	6
4	TAB SERVED 500MG	15
5	TAB CLOPIDOGEL 75MG	5
6	TAB GIBENDONUNE 75MG	5
7	TAB SPIRODACTINE 50MG	4
8	I V PROMETHAZINE 40MG	7
9	TAB AZYTHROMYCINE 250MG	4
10	I V HYDRALOZINE 40MG	6
11	I V DICLOFENAC 75MG	5
12	I V FRUCIMUNE 20MG	2
13	ANDRENACINE	18
14	I V QURME 60 MG	6
15	OCIDEXEYEDROPS	10
16	CHILDREN CONPHSYRO (STOP COF)	67
17	ADUILT COUGH (COF OFF)	16
18	SUSP ERYTHOYAN	6
19	SUSP METRO	1
20	TAB FOLIC ACID	4
21	DEXAMETIASINE	2
22	AMINOPHLINE	48
23	I V 52 D/S	4
	EXPIRED LAB COMMODITY:	
1	CHLORIDE RENOGHT	1
2	CLIDESTEROL (RANDOX)	2
3	CILUCOSE RENOGHT	1
4	TOTAL PROTECIN (RANDOX)	1
5	GLUCOSE RENOGHT	2
6	ALBUMUN ALB RANDOX	1
7	TRIGLYCOREDE RANDOX	1
8	ALB RANDOX	1
9	AIP RANDOX	1
10	SODIUM REAGEAT RANDOX	1
11	CALCIUM REAGEAT RANDOX	1

Accounting officer was communicated via letter NO. AUD/GOVTB/NEP/MOH/ VOL.II. His response is still been awaited.

4.2 COTTAGE HOSPITAL BOJUDE

4.2.1 Unserviceable store items- During the audit, it was observed that the following unserviceable store items were found lying waste in the store, which is contrary to the provision of financial regulation No. 1215.

S/N	ITEMS	OTY
1	A C PS Polyster	4
2	Flushing cisters	4
3	T.V	1
4	Fan	4

Accounting officer was communicated via letter No. AUD/GOVTB/NEP/MOH/ VoL.II. His response is still been awaited.

4.2.2 Store Rrecords:- it was observed that all items found in the store were not recorded in the store ledger book which is contrary to financial regulation no 201. This action is an attempt for misappropriation. Audit has earlier advised that all items procured must be updated into the store ledger for proper accountability and transparency. Accounting officer was communicated via letter No. AUD/GOVTB/REP/MOH/VOL.II, His response is still been awaited.

4.3 SUBSIDIARY ACCOUNT DEPARTMENT

4.3.1 Ministry of Health Over payment of Salaries and Allowances: The audit inspection report dated 7th November, 2024 contains a reminder regarding the overpayment of salaries and allowances to five officers who left the service on secondments. This issue was previously addressed in your response letter MOH/ADM/S/172/V.I dated 10th August, 2023. However, audit verification reveals that two officers have successfully refunded, while the following officers failed to refund their over payment totaling ₦3,265,872.34 as follows-

S/N	NAME	PSN	AMOUNT
1	Doctor Abdulsalam A Kurba	34216	704,096.24
2	Doctor Abdulkarim M Abdullahi	28994	2,252,439.87
3	Salamatu Umar	28994	309,336.23

The accounting officer was duly notified his response is still being awaited.

4.3.2 Irregular payment of rural posting allowance- Audit examination reveal that some staff are enjoying rural posting allowance after been posted back to Ministry of Health Headquarters, amounting to Two Million Three Hundred and One Thousand Nine Hundred and Twenty Eight Naira (₦2,301,928.00) Only. The accounting officer is communicated via letter No. TSQ6/GEN/V.V.IV/230 dated 07/11/2024. His responses is still been awaited.

4.4 MINISTRY OF EDUCATION

4.4.1 GOVERNMENT 'B' AUDIT INSPECTION DEPARTMENT

4.4.2 Government Day Secondary School Sabon Layi Billiri

Missing Ggovernment Properties: - During the audit, it was noted that the former principal, Mr Sani Sulaiman, has gone away with the items listed below, as well as the sum of one million, eighty thousand naira (N1,080,000.00). This was acknowledge by the current principal in her response to the audit query dated 14th February, 2025,

referenced AUD/GI/INSP/05/V.I/126. This is fraudulent in nature and must be recovered.

S/N	MISSING ITEMS	QUANTITY
1	Soler panel	8
2	Laptops	31
3	Generator	1
4	Ceiling	1
5	Soler batteries	2
6	Printer	1

Accounting officer was communicated via letter NO. AUD/GOVTB/NEP/MOE/VOL. II dated 22nd May 2025. His response is still been awaited.

4.4.3 TREASURY ACCOUNT DEPARTMENT:

4.4.6 Payment without supporting documents- It was observed that expenditures totaling ₦1,530,000.00 were incurred without supporting documentation, which is in violation of financial regulations 603. This lack of proper documentation undermines the principles of accountability and transparency in financial management and requires immediate measure or refund of the amount. Accounting officer was communicated via letter reference AQG/028/AUG/V.I/111 dated 23rd June, 2025. His response is still been awaited.

4.5 GOVERNMENT 'A' AUDIT INSPECTION DEPARTMENT

4.5.1 Unaccounted Payments - Audit examination reveals that payment vouchers worth ₦2,748,420.00 were paid without providing relevant supporting documents, which is contrary to financial regulations 603.Accounting officer was communicated via letter NO. AUD/GI/INSP/05/Vol.I dated 23nd June 2025, his response is still been awaited.

4.5.2 Payment without supporting documents January - June - It was observed that expenditures totaling to One Million One Hundred and Thirty Thousand Naira (₦1,130,000.00) only, were incurred without supporting documentation, which is in violation of financial regulations 603. #

This lack of proper documentation undermines the principles of accountability and transparency in financial management and requires immediate measure or refund of the amount. Accounting officer was communicated via letter reference AQG/028/AUG/V.I/111 dated 23rd June, 2025. His response is still been awaited.

4.6 GOVERNMENT 'A' AUDIT INSPECTION DEPARTMENT

4.6.1 MINISTRY OF INFORMATION AND CULTURE:-

4.6.2 **Payment without supporting documents**- It was observed that expenditures totaling N1,441,500.00 were incurred without supporting document, which is in violation of financial regulations 603. This lack of proper documentation undermines the principles of accountability and transparency in financial management and requires immediate measure or refund of the amount. Accounting officer was communicated via letter reference AUD/RGK /5/V.I/254 dated 11th June, 2025. His response is still been awaited.

4.6.3 **It has been observed that S**tore Receipt Vouchers were not posted into store ledger book amounting to three million two hundred and thirty four thousand two hundred Naira (₦3,234,200.00) contrary to store regulation No 402. Accounting officer was communicated via letter reference AUD/RGK /5/V.I/254 dated 11th June, 2025. His response is still been awaited.

4.6.4 **Unserviceable store items**- During the audit, it was observed that unserviceable store items were found lying waste in the store, which is contrary to the provision of Store Regulation No. 1211 and Financial Regulation No.1215. Accounting officer was communicated via letter reference RGK /14 dated 11th June, 2025. His response is still been awaited.

4.7 MINISTRY OF WORKS, HOUSING AND TRANSPORT:-

4.7.1 **Payment without supporting documents-** It was observed that expenditures totaling ₦572,100.00 were incurred without supporting documentation, which is in violation of financial regulations 402, 503 and 603. The audit is questioning the fact that the store items were not received in the store ledger entries for disclosure on how the items were received and issued out. This lack of proper documentation undermines the principles of accountability and transparency in financial management and requires immediate measure or refund of the amount. Accounting officer was communicated via letter reference AUD/RGK /5/V.I/254 dated 10th June, 2025. His response is still been awaited.

4.7.2 Non Maintenance Of Motor Vehicle General Log Book.

The total sum of three million four hundred and fifty two thousand two hundred ninety kobo (₦3,452,200.90) have been spent on supply of petrol and repairs of motor vehicles and generator of the ministry. The quantity of daily or periodic fuel consumption must have been entered in to the vehicle log book as enshrine by the store regulation no 1413. Accounting officer was communicated via letter reference AUD/RGK /5/V.I/254 dated 10th June, 2025, his response is still been awaited.

4.8 TREASURY ACCOUNT DEPARTMENT:

4.8.1 Un Attached Supporting Documents:- Audit inspection report reveals that, there are some payment vouchers worth nine million, five hundred and fifty four thousand, six hundred naira, ninety kobo (9,554,600.90) only, were not supported with the relevant documents, contrary to financial regulation no. 603.The accounting officer was duly communicated vide letter Ref.No.GM/AUD/TEA/001/VOL.11/174. Dated 15th may,2025. Hence no response was received yet.

4.9 PARASTATAL DEPARTMENT

4.9.1 STATE EMERGENCY MANAGEMENT AGENCY (SEMA)

4.9.2 Payment Voucher without proper supporting Documents:- It was observed that payment amounting to the tune of Three million, Two hundred and Forty Nine thousand naira (₦3,249,000.00) was made without proper supporting document Contrary to Financial Regulation No. 603. The accounting officer was communicated via letter No. GM/AUD/PAR/POS/65/Vol.I dated 17th February, 2025 and his response is still being awaited**.**

4.9.4 Gombe State College of Education Billiri - Gombe State college of Education Billiri had earlier on responded to our report. However, during the subsequent verification process, it was confirmed that some of the responses provided were not entirely convincing. The following outstanding cases require action to be taken as contained in letter with reference AUD/PAR/POS/91/V.I dated 15th April 2025.

4.9.5 Payment Vouchers without Supporting Document:- Audit verification reveals that out of the payment vouchers totaling ₦2,182,245.00, only the sum of ₦600,920.00 has been accounted for, leaving an outstanding balance of N1,581,325.00. The outstanding

balance must be recovered from the officers concerned. The accounting officer was communicated via letter No. AUD/PAR/POS/91/VOL.I dated 15th April, 2025 and his response is still being awaited.

4.9.6 Unclaimed Payment Vouchers:- Audit verification reveals that out of payment vouchers not claimed totaling ₦983,600.00, only the sum of ₦583,600.00 was confirmed, leaving an outstanding unclaimed balance of ₦400,000.00. The outstanding unclaimed amount must be recovered from the cashier who effected the payment. Since this action is ccontrary to Financial Regulation No. 610. The accounting officer was communicated via letter No. AUD/PAR/POS/91/VOL.I dated 15th April, 2025, his reply is still being awaited.

4.9.7 Un-presented Payment Vouchers:- Audit verification reveals that out of unpresented payment vouchers worth ₦3,650,326.71, only payment vouchers worth ₦1,263,210.00 were presented for audit, leaving payment vouchers worth ₦2,389,116.72 not presented for audit. The outstanding amount must be recovered fro the officers who failed to present the records for audit. Since this action is contrary to Financial Regulation No. 102. The accounting officer was communicated via letter No.AUD/PAR/POS/91/VOL.I dated 15th April, 2025, his reply is still being awaited.

4.9.8 DTA Without Proper Documentation:- Audit verification confirmed that the duty transport allowances (DTA) to the tune of Three hundred and Thirty Four thousand naira (₦334.000.00) only was paid without proper documentation, which is contrary to Financial Regulation No. 603. The accounting officer was communicated via letter No.AUD/PAR/POS/91/VOL.I dated 15th April, 2025, his reply is still being awaited.

4.10 GOMBE MEDIA CORPORATION:-

4.10.1 Non-retirement of monthly imprest:- It was observed that payment vouchers amounting to Seven hundred and Five thousand naira (₦705,000.00) only was not retired and or accounted for, which is contrary to Financial Regulation No. 111. The accounting officer was communicated via letter No. AUD/PAR/POS/12/V.II dated 13th June, 2025 his reply is still being awaited

4.10.2 Un-presented Payment Vouchers:- Audit examination reveals that, payment vouchers worth Seven million Five hundred and Sixty Nine thousand Eight Two naira

(₦7,569,082.83) only were not presented for audit. This is contrary to Financial Regulation No. 2011. The accounting officer was communicated via letter No.AUD/PAR/POS/12/V.II dated 13th June, 2025 his reply is still being awaited

4.10.3 Un-posted Payment Vouchers into Cashbook:- It was observed during the period of my audit, that some payment vouchers has not been posted into the cashbook worth Two million Two hundred and Eighty Two thousand Four hundred and Three naira Five kobo (₦2,282,403.05) only. The accounting officer was communicated via letter No.AUD/PAR/POS/12/V.II dated 13th June, 2025 his reply is still being awaited.

4.10.4 Difference between amount on approval and the amount on payment voucher:- Audit inspection reveals that payments were effected above the approved amount, resulting in an over payment amounting to the sum of Four hundred and Eighty Three thousand naira (₦483,000.00) which is contrary to Financial Regulation No. 309. The accounting officer was communicated via letter No.AUD/PAR/POS/12/V.II dated 13th June, 2025 his reply is still being awaited.

4.10.5 Movement of MIKANO 500KVA Generator:- It was observed that MIKANO 500KVA Generator set was removed from the organization (GMC) to unknown destination without any documentation as to where is the generator which is contrary to Store Regulation No. 2406. Explanation with concrete evidence has to be provide and or recover the machine with immediate effect. The accounting officer was communicated via letter No.AUD/PAR/POS/12/V.II dated 13th June, 2025 his reply is still being awaited.

4.11 GOMBE UNITED FOOTBALL CLUB

4.11.1 During the audit, it was noted that payment vouchers amounting to Three Million Two Hundred and Twenty Thousand Six Hundred and Eighty Six Naira Fifty Six Kobo (₦3,221,686.56) remain un-presented. This is situation is contrary to the provision of financial regulations 206, which require all payment vouchers to be promptly presented for audit verification. The accounting officer has been communicated via letter No. AUD/PAR/POS/52/Vol. I dated 30th June 2025, his reply is still being awaited.

4.11.2 Un- Accounted Payment Vouchers- A payment totaling ₦ 18,210,000.00 was made, however, only the sum of ₦ 12,461,000.00 of this amount was supported with appropriate and valid supporting documents. The remaining balance of ₦ 5,861,000.00 lacks adequate documentation and has not been accounted for. The accounting officer has been communicated via letter No. AUD/PAR/POS/52/Vol. I dated 30th June 2025, his reply is still being awaited.

4.11.3 Payment without relevant supporting documents- It was observed that payment vouchers totaling ₦14,107,006.00 were paid without the relevant supporting documents. This practice is contrary to the provision of Financial Regulations 603. The accounting officer has been communicated via letter No. AUD/PAR/POS/52/Vol. I dated 30th June 2025, his reply is still being awaited.

4.11.4 Un Authorize Payment- A payment amounting to N4,198,000.00 was made without obtaining approval from the authorizing officer. Additionally, the items purchased were not recorded in the store ledgers, thereby rendering the payment doubtful and raisingconcerns about the existence and good proper custody of the goods. The accounting officer has been communicated via letter No. AUD/PAR/POS/52/Vol. I dated 30th June 2025, his reply is still being awaited.

4.12 MINISTRY OF WATER RESOURCE-

4.12.1 SUBSIDIARY ACCOUNT DEPARTMENT

4.12.3 Irregular Allowances- Audit examination reveals that one (1) officer Elphi Lois with PSN 27990 was enjoying Education allowances, stress and strength inducement allowance (NASU) and Hazard allowance (NASU) which is un - budgeted, amounting to (N27,453.36). The accounting officer was communicated via letter No. TSQ/GEN/Vol.I/78 dated 18/07/2023, and reminder was issued to the Ministry on the above matter on the 3rd July2025, his response is still been awaited.

4.12.4 Over expenditure amounting to One Million Thirty Thousand Naira (₦1,030,000.00) only. Similarly, Shift Duty Allowance was paid to 95% of the Ministry's staff totaling to Eighteen Million Four Hundred and Seventeen Thousand Two Hundred and Eighty Five Naira (₦18,417,285.86) Only. Accounting officer was communicated through letter no. TSQ/GEN/Vol.I/78 dated 18/07/2023 and reminder was issued to

the Ministry on the above matter on the 3rd July 2025,His responses is still been awaited.

4.12.5 Wrong Placement of Grade Level During Promotion - The audit examination revealed that 17 officers were promoted and subsequently placed on incorrect grade levels. This misplacement has resulted in an over payment amounting to ₦8,127,805.54 which contrary to ED.2 /2012 reference GO/ESM/S/LAB/17/355 dated 8th May 2012. Accounting officer was communicated through letter no. TSQ/GEN/Vol.I/78 dated 3/07/2025 ,his responses is still been awaited.

4.12.6 Revenue Defaulters - Audit examination reveals that officers who transferred their service failed to pay government revenue in respect of transfer forms totaling to ₦1,010,000.00, this action contravene the provision of Gombe State consolidated and codification Law. Accounting officer was communicated through letter no. TSQ/GEN/Vol.I/78 dated 3/07/2025, His responses is still been awaited.

4.12.7 Unposted Arrears of Promotion Into Books of Account - Audit examination discovered that all paid arrears of promotion were not recorded into to the Ministry's books of account, amounting to ₦7,802,295.82, which is contrary to the laid down procedure. Accounting officer was communicated through letter no. TSQ/GEN/Vol.I/78 dated 3/07/2025 ,his responses is still been awaited.

4.13 MINISTRY OF INTERNAL SECURITY:

4.13.1 TREASURY ACCOUNT DEPARTMENT:

4.13.2 Un Attached Supporting Documents:- Audit inspection report reveals that, there are some payment vouchers worth six million, seven hundred and sixty five thousand, three hundred and sixty two naira, seventy eight kobo (₦6,765,362.78) only, that was not supported with the relevant documents, contrary to financial regulation no. 603. The accounting officer was duly communicated vide letter Ref.No.GM/AUD/ AQG.31/V.1/72. Dated 8th may,2025, his response is still been awaited.

4.14 BOARD OF INTERNAL REVENUE SERVICE

4.14.1 REVENUE INSPECTION DEPARTMENT

4.14.2 Revenue Generation Vouchers - The sum of One hundred and thirteen million one hundred and sixty-six thousand naira only (₦113,166,000.00) stood as revenue generation vouchers were issued to four (4) vendors from 1st January,2024 to 31st

December, 2024, but they remitted Eighty-one million eighty-six thousand four hundred naira only, (₦81,086,400.00) leaving behind a difference of Thirty-two million seventy-nine thousand six hundred naira only (₦32,079,600.00) as unaccounted revenue generation vouchers. This is contrary to financial regulations. The accounting officer was duly communicated vide letter Ref.No.REV.15A/BOIR/ Vol.I/5 dated 20th June,2025, his response is still been awaited.

4.14.3 Unremitted Revenue Generation Vouchers - The sum of Fourteen million five hundred and twenty thousand naira only (₦14,520,000.00) worth of revenue generation vouchers was issued to two vendors namely: NASMAH Engineering and 3APPA Integrated, scrutiny of relevant records indicated that, the said vouchers were neither returned back to the stores nor evidence of remittance of a single kobo was sighted. This is contrary to financial regulations. The accounting officer was duly communicated vide letter Ref.No.REV.15A/BOIR/VOL.I/5 dated 20th June,2025, his response is still been awaited.

4.14.4 Revenue Generation Vouchers Record- During audit physical counting of revenue generation vouchers presented to us by the Internal Control and Monitoring unit, audit recorded One hundred and twenty-seven million six hundred- and eighty-six-thousand-naira only (₦127,686,000.00) worth of revenue generation vouchers, in which their source of printing, SRV, SIV and Stores ledger were not presented for audit exercise. This is contrary to financial regulations. The accounting officer was duly communicated vide letter Ref.No.REV.15A/BOIR/VOL.I/5 dated 20th June,2025, his response is still been awaited.

4.14.5 Point of Sale - point of sales funding amounting to Forty Four Million eight hundred and eighty three thousand eight hundred and fifty naira (₦44,883,850.00) only was made to fourteen (14) POS operators. Audit examination revealed that only Thirty seven million, one hundred thousand naira (₦37,100,000.00) was remitted, leaving a balance of Seven million, seven hundred and eighty three thousand, eight hundred and fifty naira (₦7,783,850.00) only un accounted. This is contrary to Gombe State financial regulations. The accounting officer was duly communicated vide letter reference No.15A/BOIR/VOL.1/5 dated 20th June, 2025, his response is still been awaited.

4.14.6 Under Payment Of Pay As You Earn Tax - The sum of N83,332,849.36 indicating wrongly computed PAYE in respect of Ten (10) private organizations, where noted. Audit examination reveals that, the actual amount to be paid is Ninety- six million six hundred and forty thousand five hundred- and eighty-three-naira thirty-six kobo only (₦96,640,583,36) leaving behind a difference of (₦13,307,732.69), as under payment of revenue. The accounting officer was duly communicated vide letter Ref.No.REV.15A/BOIR/VOL.I/5 dated 20th June,2025, his response is still been awaited.

4.14.7 Outstanding Paye - Outstanding payments of PAYE tax against nine organizations amounting to ₦73,747,248.67 for the period 1st January,2024 t0 31st December,2024. The accounting officer was duly communicated vide letter Ref.No.REV.15A/BOIR/ VOL.I/5 dated 20th June,2025, his response is still been awaited.

4.14.7 National Plate Number - It was observed that, 5,826 outstanding requisitions of the National Plate Number worth (₦24,641,000.00) were found to be lying with Federal Road Safety Commission since January, 2024. The accounting officer was duly communicated vide letter Ref.No.REV.15A/BOIR/VOL.I/5 dated 20th June,2025, his response is still been awaited.

4.14.8 Unpresented Memorandum of Understanding Records - Memorandum of Understanding records in respect of Leeds, Road Transport Union, Revenue Collection Banks, Inter Switch Operation, Green Fence, Lamido GR, Amas on Top, Pavous Consultants were not presented for my audit exercise. This action contravenes the provision of Section 11(a) of Gombe State, State and Local Government Audit Law (2024) as amended. The accounting officer was duly communicated vide letter Ref.No.REV.15A/BOIR/VOL.I/5 dated 20th June,2025, his response is still been awaited.

4.14.9 Verification of Revenue Lodgements - During our audit exercise we invited the following Vendors: Mangal Metal Works, Zagaina, Aiki Aiki, BHY, S.A Global, Abnas, Khadijat, Jamsal, Ayam, Amas on Top, Daa on Top, Sam Alagbe, UTIS, NASMAH Engineering and 3Appa Integrated to verify their lodgements, but, only Mangal Metal Works, Zagaina, S.A Global and BHY presented their records for

verification. This action contravenes the provision of Section 11(a) of Gombe State, State and Local Government Audit Law (2024) as amended. The accounting officer was duly communicated vide letter Ref.No.REV.15A/BOIR/VOL.I/5 dated 20th June, 2025, his response is still been awaited.

4.15 Wrong payment of Cost of Collection Allowance (COCA) - Wrong payment of Cost of Collection Allowance (COCA) worth (₦2,655,383.85), paid to some individuals into their personal accounts instead of proper government account. This action contravenes the provision of Financial Regulation number 301.The accounting officer was duly communicated vide letter Ref.No.REV.15A/BOIR/VOL.I/5 dated 20th June, 2025, his response is still been awaited.

4.15.1 Revenue Generation Voucher Without Serial Number - It was observed that, during our audit exercise a duplicate copy of revenue generation voucher with fixed amount of three thousand naira only (N3,000) and fifty leaves worth one hundred and fifty thousand naira (₦150,000.00) was presented without any serial number printed on the voucher. The audit team numbered the voucher and handed it over to tax payer service centre for easy identification. This action contravenes the provision of Financial Regulation number 304. The accounting officer was duly communicated vide letter Ref.No.REV.15A/BOIR/VOL.I/5 dated 20th June,2025, his response is still been awaited.

4.15.2 overpayment of salaries and allowances- Overpayment of salaries and allowances worth one hundred and seventy-nine thousand two hundred- and eight-naira ninety-three kobo only (₦179,208.96) against Ephraim K. Lama with fourteen thousand one hundred - and twenty-seven-naira seventy kobo only (₦14,127.70) and Ibrahim Jungudo with one hundred and sixty-five thousand eighty-one-naira twenty-three kobo only N165,081.23. This action contravenes the provision of Financial Regulation number 1808. The accounting officer was duly communicated vide letter Ref.No.REV.15A/BOIR/VOL.I/5 dated 20th June, 2025, his response is still been awaited.

4.15.3 Wrong Implementation Of Personal Subhead Number (PSN) - It was observed that Personal Sub Head Number belonging to an Executive Director, which is 57865 already approved by the Accountant General has not been put to use, instead a one not

approved by the Accountant General which is 56864 . This action contravenes the provision of Financial Regulation number 1901. The accounting officer was duly communicated vide letter Ref.No.REV.15A/BOIR/VOL.I/5 dated 20th June,2025, his response is still been awaited.

4.16 EXPENDITURE

4.16.1 Duplication of Payment - It was observed that, double payment of (₦163,103.50) was made to Idris Jamilu Bello via payment voucher number 2015 in the month of May,2024, instead of N81,555.75 and also another double payment of ₦2,708,810.00 was made to NYSC/Casual Staff through payment voucher number 2041in the month of October,2024, instead of N1,354,405.00 respectively. This action contravenes the provision of Financial Regulation number 602. The accounting officer was duly communicated vide letter Ref.No.REV.15A/BOIR/VOL.I/5 dated 20th June, 2025, his response is still been awaited.

4.16.2 Unauthorized Payment - It was observed that unauthorized payment of Cost-of-Living Allowance, Staff Performance Bonus and installation of solar power amounting to ₦8,923,372.89 to some staff. This action contravenes the provision of Financial Regulation number 506. The accounting officer was duly communicated vide letter Ref.No.REV.15A/BOIR/VOL.I/5 dated 20th June,2025, his response is still been awaited.

4.16.3 Unsupported Payment - It was observed that some vouchers are partly supported with relevant supporting documents, worth ₦51,821,312.24, which emanated as a result of lack of presentation of receipts, scrap items and lack of SRV and SIV were also made to some individuals. This action contravenes the provision of Financial Regulation number 603. The accounting officer was duly communicated vide letter Ref.No.REV.15A/BOIR/VOL.I/5 dated 20th June,2025, his response is still been awaited.

4.16.4 Stores and Stores Records - It was observed that, the organization does not maintain asset register or inventory lists for all its equipment. This action contravenes the provision of Chapters 1,2 and 3 of Gombe State Stores Regulations. The accounting officer was duly communicated vide letter Ref.No.REV.15A/BOIR/
VOL.I/5 dated 20th June,2025, his response is still been awaited.

ANNUAL REPORT 2024

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


MAXFONE

GOMBE STATE GOVERNMENT							
CONSOLIDATED FINANCIAL SUMMARY							
FOR THE PERIOD ENDED 31ST DECEMBER 2024							
	Actual	Actual	Original	Final	Variance	Variance	Budget
Description	2023	2024	Budget 2024	Budget 2024	2024	2024	2025
	₦	₦	₦	₦	₦	%	₦
Opening Balance	**35,850,750,853.22**	**43,929,213,331.14**			**43,929,213,331.14**		
RECEIPTS							
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	20,809,523,296.46	22,318,745,500.00	25,056,555,500.00	(4,247,032,203.54)	-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%	
Total Current Year Receipts	**152,839,726,017.11**	**345,393,346,500.43**	**137,972,945,500.00**	**377,360,755,500.00**	**(31,967,408,999.57)**	**-8.47%**	**140,610,045,000.00**
Total Projected Funds Available	**188,690,476,870.33**	**389,322,559,831.57**	**137,972,945,500.00**	**377,360,755,500.00**	**11,961,804,331.57**	**3.17%**	**140,610,045,000.00**
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
Total Recurrent Expenditure	**72,929,292,734.22**	**94,758,144,311.54**	**87,520,200,000.00**	**99,842,415,000.00**	**5,084,270,688.46**	**5.09%**	**68,308,195,000.00**
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	3,025,368,711.76	2,880,983,699.94	5,513,000,000.00	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	341,000,000.00	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	1,160,000,000.00	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	7,576,000,000.00	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	14,910,000,000.00	12,025,297,852.00	5,586,346,612.82	46.45%	14,615,000,000.00
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	1,703,000,000.00	453,500,000.00	260,675,000.00	57.48%	1,535,000,000.00
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	626,500,000.00	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	42,728,100,000.00	129,092,600,000.00	15,721,836,409.80	12.18%	75,645,685,000.00
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	18,817,500,000.00	69,988,169,003.00	24,422,075,222.33	34.89%	51,887,000,000.00
18 Airways	19,295,450.00	112,927,200.90	205,000,000.00	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
Total Capital Expenditure by Program	**88,801,221,882.14**	**206,377,479,766.81**	**120,543,800,000.00**	**264,870,496,855.00**	**58,493,017,088.19**	**22.08%**	**186,723,785,000.00**
Total Expenditure (Budget Size)	**161,730,514,616.36**	**301,135,624,078.35**	**208,064,000,000.00**	**364,712,911,855.00**	**63,577,287,776.65**	**17.43%**	**255,031,980,000.00**
Budget Surplus/(Deficit)	**26,959,962,253.97**	**88,186,935,753.22**	**70,091,054,500.00**	**12,647,843,645.00**	**75,539,092,108.22**	**597.25%**	**114,421,935,000.00**
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)		
Sub-Total: Movement in Other Cash Equivalen	**3,806,136,960.57**	**3,690,889,441.39**		**-**	**(3,690,889,441.39)**		
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%	
Total Loans	**20,775,388,037.74**	**31,649,781,870.81**	**78,250,000,000.00**	**79,160,000,000.00**	**(47,510,218,129.19)**	**-60.02%**	
Closing Balance	**43,929,213,331.14**	**116,145,828,182.64**	**8,158,945,500.00**	**91,807,843,645.00**	**24,337,984,537.64**	**26.51%**	**114,421,935,000.00**


GOVERN


HOUSE GOMBE STATE

FIVE YEAR FINANCIAL SUMMARY						
	2024	2023	2022	2021	2020	2019
RECEIPTS:	₦	₦	₦	₦	₦	₦
Statutory Allocation	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	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	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	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	**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	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	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	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	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)	13,899,205,078.60	9,367,668,004.91	8,895,737,070.38	477,201,442.94	181,077,773.92	165,988,076.76
BTL Payments	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	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	**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)	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	**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	**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**

34.0 STATEMENT OF ACCOUNTING POLICIES

34.1 Accounting Terminologies/Definition.

I Accounting Policies are the separate principles, bases, convention, rules and practices adopted by an entity in preparing and presenting financial statements.

II. Cash: Cash comprises cash on hand, demand deposit and cash equivalents.

III. Cash Equivalent are short term, highly liquid investment that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value

IV. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid.

V. Cash Flow are inflows and outflows of cash. Cash flows exclude movement between items that constitute cash as these components are part of the cash management of an entity rather than increase or decrease in the cash it controls.

VI. Cash receipt are cash inflows

VII Cash payment are cash outflows

VIII Cash controlled by an entity: Cash is controlled by an entity when the entity can use the cash for the achievement of its own objectives or otherwise benefits from the cash and excludes or regulates the access of others to that benefit. Cash collected by or appropriated or granted to an entity can use to fund its operating objectives, acquires capital assets or reply its debts controlled by the entity.

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

- an entity has the power to contract in its own name.
- Has been assigned the financial and operational authority to carry on a business
- Sells good and service, in the normal course of its business to other entities at a profit or full cost recovery
- Is not reliant on continuing government funding to be a going concern (other than purchase of outputs at arms lengths) and
- Is controlled by a public sectors entity.

X Note to the GPFS include narrative description or more details included or analysis amount shown on the race of the GPFS as well as additional information.

2. General Purpose Financial Statement (GPFS)

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

I. Statement 1- Cash flow statement: Statement of cash receipts and payments which.
   - Recognize all cash receipts, cash payment and cash balances controlled by the entity and
   - Separately identifies payments made by third parties on behalf of the entity.

II. Statement 2- Statement of Assets and Liabilities: statement of financial position

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

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

V. Note to the Accounts: Additional discloses to explain the GPFS; and

VI. Accounting policies and explanatory notes.

3. Basis of Preparation and Legal Provision

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

4. Fundamental Accounting Concepts

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

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

5. Accounting Period

The accounting year (fiscal year) is from 1 st January to 31 st December, each accounting years 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 are prepared in Nigeria Naira.

7. MDA for consolidation

The Consolidation of the GPFS are based on the cash transaction of all Ministries, Department and Agencies (MDAs) of the Government excepts Government Business Enterprises (GBEs).

8. Comparative Information

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

9 Budget Figures

These are figures from the approved Annual Budget and Supplementary Budget as approved in accordance with the Appropriation Art.

10. Receipt

- These are cash inflow within the Financial Year. They comprise of receipts from Statutory Allocation; Taxes, External Assistance (Bilateral and Multilateral Agencies) other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets etc.) Receipts from Trading activities and other receipts
- These items shall be disclosed at the face of the statement of cash receipt and payment for the year in accordance with the standardized GPFS. Notes shall be provided as per standardized to GPFS. payment for the year in accordance with the standardized GPFS. Notes shall b provided as per standardized to GPFS.

11. External Assistance

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

12. Other borrowings/Grants & Aids Received

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

13. Interest Received

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

14. Government Business activities

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

15. Payments

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

16 . Loans Granted

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

17. Loans Repayment

- Cash receipt from loan granted to other agencies and government shall be classified under loan repayment in the statement of receipt and payment. Amount disclosed shall be actual amount received during the years..

18. Interest on Loan

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

19. Foreign currency transaction

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

20. Prepayment

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

21. Investment

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

22. Lease

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

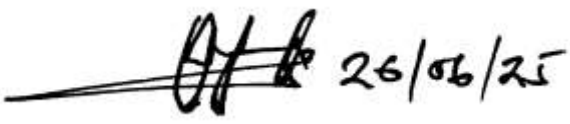
- Operating lease cash payment, where the lessors effectively retain sustainability all the risk and benefits of ownership of the leased items, are treated as operating expenses.

23 . Cash Balances

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

24 . Advance

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



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

3.5.0 RESPONSIBILITY FOR FINANCIAL STATEMENT

These financial statements have been proposed by the Accountant – General of Gombe State in accordance with the provision of the Finance (Control and Management) Act 1958 as amended. The Financial Statement Comply with Generally Accepted Accounting Practice (GAAP). Furthermore, the Financial Statement were proposed in line with International Public Sector Accounting Standard – IPSAS (Cash Basis). To fulfil accounting and reporting responsibilities the Accountant General is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly record the use of all public financial resource by the government. Effort were made to ensure that these Financial Statement reflect the financial position of Government as at 31 st December 2024 and its operation for the year ended on that date. The efforts of all officer of the Final Accounts Department, Central Accounts, Subsidiary Accounts Department, Sub Treasuries, Computer Payroll Division, Ministries, Departments and Agencies (MDA) are worthy of mention and recognition in the preparation of this report. We also appropriate the support of the Honourable Commissioner for Finance. We accept responsibility for the Integrity of the Financial Statement, the information they contain and their compliance with the 2009 Financial Regulation and the Finance (Control and Management) Act 1958 as amended. In our opinion these Financial Statement fairly reflect the financial position of Gombe State Government as at 31 st December 2024, and its operation for the year ended on that date.



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

ANNUAL REPORT 2024

STATEMENTS OF ACCOUNT

GOMBE STATE GOVERNMENT					
STATEMENT NO. 1					
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2024					
		2024	2024		2023
Description	Note	Final Budget	Actual		Actual
		₦	₦		₦
Cash Flow From Operating Activities					
Statutory Allocation	1	17,000,000,000.00	14,202,845,861.74		30,176,106,289.39
Share of Value Added Tax	2	57,000,000,000.00	61,427,628,903.90		31,408,980,040.35
Other Statutory Transfers	3	142,104,200,000.00	210,588,178,878.43		48,908,775,228.51
Independent Revenue	4	25,056,555,500.00	20,809,523,296.56		15,179,050,180.25
Total Receipts		**241,160,755,500.00**	**307,028,176,940.63**		**125,672,911,738.50**
Payments					
Personnel Costs	5	30,307,265,500.00	28,840,750,044.89		22,899,517,536.43
Social Benefits	6	8,944,407,430.00	8,944,407,145.47		8,373,410,622.89
Overhead Costs	7	28,513,147,040.00	24,970,424,977.77		19,375,156,897.02
CRFC - Excluding (Public Debt & Social Benefits)	8	13,899,237,700.00	13,899,205,078.60		9,367,668,004.91
Total Payments		**81,664,057,670.00**	**76,654,787,246.73**		**60,015,753,061.25**
Net Cash Flow from Operating Activities		**159,496,697,830.00**	**230,373,389,693.90**		**65,657,158,677.25**
Cash Flow From Investment Activities					
Economic Empowerment Through Agriculture		3,545,500,000.00	2,880,983,699.94		3,025,368,711.76
Societal Re-Orentation		124,000,000.00	18,955,800.00		275,759,392.15
Poverty Allevation		1,451,730,000.00	1,241,657,985.29		90,000,000.00
Improvement to Human Health		4,308,300,000.00	2,551,443,356.06		3,349,834,206.32
Enhancing Skills and Knowledge		10,006,500,000.00	5,885,166,057.50		1,538,888,333.42
Housing and Urban Development		12,025,297,852.00	6,438,951,239.18		8,415,059,917.71
Gender		189,500,000.00	-		-
Youth		453,500,000.00	192,825,000.00		1,255,321,197.31
Environmental Improvement		20,882,900,000.00	17,484,431,922.90		3,878,043,915.81
Water Resources and Rural Development		5,728,100,000.00	4,872,834,268.91		6,090,384,654.08
Information and Communication Technolology		451,200,000.00	192,721,930.66		155,458,674.00
Growing the Private Sector		5,055,500,000.00	4,730,494,081.11		2,457,262,217.00
Reform of Government and Governance		129,092,600,000.00	113,370,763,590.20		26,140,883,189.70
Power		1,423,700,000.00	837,229,853.49		1,529,499,167.07
Road		69,988,169,003.00	45,566,093,780.67		30,580,162,855.81
Airways		114,000,000.00	112,927,200.90		19,295,450.00
Shipping		30,000,000.00	-		-
Net Cash Flow from Investment Activities	9	**264,870,496,855.00**	**206,377,479,766.81**		**88,801,221,882.14**
Cash Flow from Financing Activities					
Proceeds from Aids and Grants	10	128,200,000,000.00	28,275,635,848.17		21,602,696,248.04
Proceeds from External Loans	11	46,160,000,000.00	10,723,380,919.45		4,593,539,750.44
Proceeds from Internal Loans	12	33,000,000,000.00	20,926,400,951.36		16,181,848,287.30

Proceeds from Other Capital Receipts	13	8,000,000,000.00	10,089,533,711.73		5,564,118,030.57
Repayment of External Loans	14	5,042,356,700.00	5,042,356,612.39		1,664,899,535.56
Repayment of Internal Loans	15	13,136,000,630.00	13,061,000,452.42		11,248,640,137.41
Net Cash Flow From Financing Activities		**197,181,642,670.00**	**51,911,594,365.90**		**35,028,662,643.38**
Movement in other Cash Equivalent:					
BTL Receipts	16	-	9,652,943,229.59		14,531,595,507.54
BTL Payments	17	-	13,343,832,670.98		18,337,732,468.11
Net Movement		**-**	**3,690,889,441.39**		**3,806,136,960.57**
Net Surplus/(Deficit) for the Year		**91,807,843,645.00**	**72,216,614,851.60**		**8,078,462,477.92**
Opening Balance		-	43,929,213,331.14		35,850,750,853.22
Closing Cash Balance	**18**	**91,807,843,645.00**	**116,145,828,182.74**		**43,929,213,331.14**
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 2024				
		2024		2023
Description	Note	Actual		Actual
		₦		₦
Liquid Assets				
Treasuries and Banks	19	116,145,828,182.74		43,929,213,331.14
Sub Total		**116,145,828,182.74**		**43,929,213,331.14**
Investments and Other Assets				
Investments	20	250,897,420.78		838,958,846.01
Sub Total		**250,897,420.78**		**838,958,846.01**
Total Assets		**116,396,725,603.52**		**44,768,172,177.15**
Public Funds				
Consolidated Revenue Fund	23	109,957,788,751.82		38,456,319,427.57
Capital Development Fund	24	6,188,039,430.92		5,472,893,903.57
Sub Total		**116,145,828,182.74**		**43,929,213,331.14**
Liabilities				
Internal Loans - Principal	25	72,788,461,391.86		111,618,410,699.34
Internal Loans - Interest	26	34,886,140,457.14		99,686,486,885.29
External Loans	27	75,219,762,700.09		49,359,561,159.04
Outstanding Pension & Gratuities	28	12,744,865,718.41		10,465,612,544.20
Outstanding Contractual Obligations	29	8,485,864,578.09		23,736,804,361.33
Sub Total: Liabilities		**204,125,094,845.59**		**294,866,875,649.20**
Less:				
Liability Over Assets	30	203,874,197,424.81		294,027,916,803.19
Other Funds		**250,897,420.78**		**838,958,846.01**
Total Public Fund		**116,396,725,603.52**		**44,768,172,177.15**
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 2024								
		Actual	Actual	Original	Revised	Variance	% Variance	Budget
Description	Note	2023	2024	Budget2024	Budget2024	2024	2024	2025
		₦	₦	₦	₦	₦	₦	₦
Opening Balance (a)		13,033,825,370.70	38,456,319,427.57		-	38,456,319,427.57		
Add: Recurrent Receipts								
Statutory Allocation from FAAC	32	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	33	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	34	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
Sub Total: Statutory Allocation (b)		**110,493,861,558.25**	**286,218,653,644.07**	**99,604,200,000.00**	**216,104,200,000.00**	**70,114,453,644.07**	**32.44%**	**120,250,000,000.00**
Direct Taxes	35	5,480,166,762.69	7,417,797,101.15	14,736,580,000.00	11,932,480,000.00	(4,514,682,898.85)	-37.84%	13,519,000,000.00
Licenses	36	117,466,712.70	189,700,257.94	770,250,000.00	336,250,000.00	(146,549,742.06)	-43.58%	194,300,000.00
Fees	37	3,380,808,199.70	3,208,542,575.25	1,864,925,500.00	1,912,655,500.00	1,295,887,075.25	67.75%	1,535,375,000.00
Fines	38	13,318,160.25	64,555,186.99	28,800,000.00	52,800,000.00	11,755,186.99	22.26%	56,850,000.00
Sales	39	85,830,089.01	922,844,139.23	2,086,220,000.00	2,039,520,000.00	(1,116,675,860.77)	-54.75%	1,149,900,000.00
Earnings	40	1,434,437,862.15	6,169,070,345.71	2,105,540,000.00	7,873,920,000.00	(1,704,849,654.29)	-21.65%	2,954,270,000.00
Rent of Government Property	41	10,735,244.38	4,470,392.34	7,730,000.00	32,730,000.00	(28,259,607.66)	-86.34%	7,750,000.00
Rent on Government Building	42	31,581,205.68	244,736,798.67	436,500,000.00	743,500,000.00	(498,763,201.33)	-67.08%	548,000,000.00
Repayments	43	21,945,572.32	40,200,540.49	10,100,000.00	25,100,000.00	15,100,540.49	60.16%	28,100,000.00
Investment Income	44		119,151,724.27	80,000,000.00	25,000,000.00	94,151,724.27	376.61%	50,000,000.00
Interest Earned	45	131,081,129.73	1,575,168,824.02	62,000,000.00	54,000,000.00	1,521,168,824.02	2816.98%	32,000,000.00
Re-Imbursement	46	3,530,651,955.47	746,702,359.17	126,100,000.00	21,100,000.00	725,602,359.17	3438.87%	273,000,000.00
Miscellaneous	47	941,027,286.17	106,583,051.23	4,000,000.00	7,500,000.00	99,083,051.23	1321.11%	11,500,000.00
Sub Total: Independent Revenue (c)		**15,179,050,180.25**	**20,809,523,296.46**	**22,318,745,500.00**	**25,056,555,500.00**	**(4,247,032,203.54)**	**-16.95%**	**20,360,045,000.00**
Total Recurrent Revenue (b+c)		**125,672,911,738.50**	**307,028,176,940.53**	**121,922,945,500.00**	**241,160,755,500.00**	**65,867,421,440.53**	**27.31%**	**140,610,045,000.00**
BTL Receipts (d)	48	14,531,595,507.54	9,652,943,229.59	-	-	9,652,943,229.59		
Total Funds Available (a+b+c+d)		**153,238,332,616.74**	**355,137,439,597.69**	**121,922,945,500.00**	**241,160,755,500.00**	**113,976,684,097.69**	**47.26%**	**140,610,045,000.00**
Less: Recurrent Payments:								
Personnel Cost	49	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	50	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 Charges	51	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 and Social Benefits)	52	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
BTL Payments	53	18,337,732,468.11	13,343,832,670.98		-	(13,343,832,670.98)		
Sub Total: Recurrent Expenditure		**78,353,485,529.36**	**89,998,619,917.71**	**65,595,200,000.00**	**81,664,057,670.00**	**(8,334,562,247.71)**	**-10.21%**	**50,588,195,000.00**
Repayment of External Loans	54	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	55	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
Sub Total: Loans Repayment		**12,913,539,672.97**	**18,103,357,064.81**	**21,925,000,000.00**	**18,178,357,330.00**	**75,000,265.19**	**0.41%**	**17,720,000,000.00**
Total Recurrent Payments		**91,267,025,202.33**	**108,101,976,982.52**	**87,520,200,000.00**	**99,842,415,000.00**	**(8,259,561,982.52)**	**-8.27%**	**68,308,195,000.00**
Operating Balance		**61,971,307,414.41**	**247,035,462,615.17**	**34,402,745,500.00**	**141,318,340,500.00**	**(105,717,122,115.17)**	**-74.81%**	**72,301,850,000.00**
Appropriation and Transfers:								
Transfer to Capital Development Fund	56	23,514,987,986.84	137,077,673,863.45	44,402,245,500.00	181,346,131,433.00	44,268,457,569.55	24.41%	
Sub Total: Transfers		23,514,987,986.84	137,077,673,863.45	44,402,245,500.00	181,346,131,433.00	44,268,457,569.55	24.41%	
Closing Balance		**38,456,319,427.57**	**109,957,788,751.72**	**9,999,500,000.00**	**(40,027,790,933.00)**	**149,985,579,684.72**	**-374.70%**	**72,301,850,000.00**
Aminu Umaru Yuguda PhD FCNA ACA								
Accountant General								
Office of the Accountant General								
Gombe State								



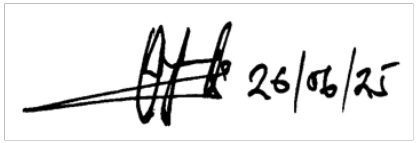
GOMBE STATE GOVERNMENT

STATEMENT NO. 4

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

Description	Note	Actual 2023	Actual 2024	Original Budget2024	Revised Budget2024	Variance 2024	Variance 2024	Budget 2025
		₦	₦	₦	₦	₦	%	
Opening Balance		22,816,925,482.52	5,472,893,903.57			5,472,893,903.57		
Add Capital Receipts:								
Transfer from Consolidated Revenue Fund	57	23,514,987,986.84	137,077,673,863.45	44,402,245,500.00	181,346,131,433.00	(44,268,457,569.55)	-24.41%	
External Loans	58	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%	
Internal Loans	59	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%	
Other Capital Receipts	60	27,166,814,278.61	38,365,169,559.90	16,050,000,000.00	136,200,000,000.00	(97,834,830,440.10)	-71.83%	
Sub Total: Capital Receipts		**71,457,190,303.19**	**207,092,625,294.16**	**138,702,245,500.00**	**396,706,131,433.00**	**(189,613,506,138.84)**	**-47.80%**	
Total Capital Funds Available		**94,274,115,785.71**	**212,565,519,197.73**	**138,702,245,500.00**	**396,706,131,433.00**	**(184,140,612,235.27)**	**-46.42%**	
Less: Capital Expenditure (Functional Classification)								
701 - General Public Services	61	3,475,019,216.48	12,362,460,993.44	8,460,000,000.00	14,656,831,000.00	2,294,370,006.56	15.65%	11,451,000,000.00
703 - Public Order and Safety	63	596,471,264.03	87,819,332.78	1,342,500,000.00	2,223,000,000.00	2,135,180,667.22	96.05%	2,182,500,000.00
704 - Economic Affairs	64	23,095,879,016.52	79,664,187,716.89	33,612,500,000.00	85,081,810,000.00	5,417,622,283.11	6.37%	48,430,000,000.00
705 - Environmental Protection	65	3,878,043,915.81	18,447,833,298.83	10,543,400,000.00	21,878,400,000.00	3,430,566,701.17	15.68%	7,217,000,000.00
706 - Housing and Community Amenities	66	42,051,951,443.71	80,390,295,695.90	43,872,100,000.00	116,049,955,855.00	35,659,660,159.10	30.73%	76,480,500,000.00
707 - Health	67	4,524,589,132.50	4,820,602,476.96	5,803,700,000.00	8,413,600,000.00	3,592,997,523.04	42.70%	7,941,685,000.00
708 - Recreation Culture and Religion	68		-	279,900,000.00	142,000,000.00	142,000,000.00	100.00%	261,000,000.00
709 - Education	69	6,678,377,428.09	6,525,609,240.29	13,741,200,000.00	11,825,500,000.00	5,299,890,759.71	44.82%	30,904,100,000.00
710 - Social Protection	70	4,502,465,465.00	4,078,671,011.72	2,911,000,000.00	4,620,000,000.00	541,328,988.28	11.72%	1,856,000,000.00
Total Capital Expenditure by Main Functions		**88,801,221,882.14**	**206,377,479,766.81**	**120,566,300,000.00**	**264,891,096,855.00**	**58,513,617,088.19**	**22.09%**	**186,723,785,000.00**
Closing Balance		**5,472,893,903.57**	**6,188,039,430.92**	**18,135,945,500.00**	**131,815,034,578.00**	**(125,626,995,147.08)**	**-95.31%**	**186,723,785,000.00**

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





ANNUAL REPORT 2024

NOTES TO

CASH FLOW STATEMENT

GOMBE STATE GOVERNMENT					
NOTES TO CASH FLOW STATEMENT					
FOR THE YEAR ENDED 31ST DECEMBER 2024					
	Note	2024	2024		2023
		Final Budget	Actual		Actual
		₦	₦		₦
Note 1 - Statutory Allocation					
Statutory Allocation from Federation Accounts		17,000,000,000.00	14,202,845,861.74		30,176,106,289.39
Total		17,000,000,000.00	14,202,845,861.74		30,176,106,289.39
This represent Statutory Allocation from FAAC					
Note 2 - Share of VAT					
Share of VAT		57,000,000,000.00	61,427,628,903.90		31,408,980,040.35
Total		57,000,000,000.00	61,427,628,903.90		31,408,980,040.35
This represent Share of VAT from FAAC					
Note 3 - Other Statutory Transfers					
20007001/11010003 Excess Crude		500,000,000.00			811,745,459.46
20007001/11010004 Ecological Fund		1,000,000,000.00	200,593,910.61		855,818,852.31
20007001/11010005 Budget Augmentation		2,000,000,000.00	645,820,769.92		645,820,769.92
20007001/11010006 NNPC Refunds					187,325,183.11
20007001/11010008 Stablization Fund		5,000,000,000.00	3,000,000,000.00		
20007001/11010010 SURE-P					8,204,008,542.37
20007001/11010013 Exchange Rate Gain		24,500,000,000.00	32,532,988,331.90		11,026,015,166.12
20007001/11010015 Non Oil Excess Revenue		1,500,000,000.00	2,260,372,694.88		387,492,461.95
20007001/11010018 Share of Solid Minerals		200,000,000.00	115,223,298.18		
20007001/11010019 Forex Equalization Fund					1,097,104,426.82
20007001/11010023 Electronic Money Transfer Levy		2,000,000,000.00	1,998,633,519.44		2,491,903,117.18
20007001/11010309 Other Recurrent Receipts		77,000,000,000.00	1,367,878,273.67		201,541,249.27
20007001/11010311 Palliative on Subsidy Removal		2,000,000,000.00	2,000,000,000.00		2,000,000,000.00
20007001/11010312 Infrastructure Fund		26,404,200,000.00	92,000,000,000.00		21,000,000,000.00
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		
Total		142,104,200,000.00	210,588,178,878.43		48,908,775,228.51
Note 4 - Independent Revenue					
12010000 - Taxes		11,932,480,000.00	7,417,797,101.25		5,480,166,762.69
12020000 - Licenses		336,250,000.00	189,700,257.94		117,466,712.70
12040000 - Fees		1,912,655,500.00	3,208,542,575.25		3,380,808,199.70
12050000 - Fines		52,800,000.00	64,555,186.99		13,318,160.25
12060000 - Sales		2,039,520,000.00	922,844,139.23		85,830,089.01
12070000 - Earnings		7,873,920,000.00	6,169,070,345.71		1,434,437,862.15
12080000 - Rent on Government Property		32,730,000.00	4,470,392.34		10,735,244.38
12090000 - Rent on Lands Other General		743,500,000.00	244,736,798.67		31,581,205.68
12100000 - Repayments General		25,100,000.00	40,200,540.49		21,945,572.32
12110000 - Investments General		25,000,000.00	119,151,724.27		
12120000 - Interest		54,000,000.00	1,575,168,824.02		131,081,129.73
12130000 - Re-Imbursements		21,100,000.00	746,702,359.17		3,530,651,955.47
12140000 - Miscellaneous		7,500,000.00	106,583,051.23		941,027,286.17
Total		25,056,555,500.00	20,809,523,296.56		15,179,050,180.25

Note 5 - Personnel Cost						
21010100 - Salaries and Wages			19,982,948,150.00	19,547,177,458.87		15,807,794,958.59
21020100 - Allowances			10,172,427,350.00	9,174,200,234.12		7,091,722,577.84
21020200 - Social Contributions			151,890,000.00	119,372,351.90		1,186,800.91
Total		**5A**	**30,307,265,500.00**	**28,840,750,044.89**		**22,900,704,337.34**
Note 5A - Salaries and Wages		5B				
21010101 - Basic Salary			15,145,679,150.00	14,826,583,914.85		11,945,654,131.53
21010103 - Consolidated Revenue Fund Charges - Salaries			4,837,269,000.00	4,720,593,544.02		3,862,140,827.06
Total			**19,982,948,150.00**	**19,547,177,458.87**		**15,807,794,958.59**
Note 5B - Social Contributions						
11035001/21020202	Contribution Pension		10,000,000.00			
20007001/21030105	Severance Gratuity		10,000,000.00			
22018000/21030105	Severance Gratuity		10,000,000.00			
63020001/21020303	Contribution Pension		115,500,000.00	115,485,684.60		
63020001/21020304	Gratuity Arrears		3,890,000.00	3,886,667.30		
60320002/21020104	Gratuity Arrears		500,000.00			
21016001/21020202	Contribution Pension		1,000,000.00			
21103001/21020207	Employer Contribution		1,000,000.00			
21016001/22020202	Contribution Pension					1,186,800.91
Total			**151,890,000.00**	**119,372,351.90**		**1,186,800.91**
Note 6 - Social Benefits						
11035001/21020301	Gratuity		1,816,580,000.00	1,816,579,843.62		2,374,653,311.13
11035001/21020302	Pension		5,524,913,000.00	5,524,912,948.61		5,179,263,824.19
11035001/22010103	Death Benefits		961,379,300.00	961,379,262.19		
63020001/22010101	Gratuity		5,679,280.00	5,679,274.78		1,404,753.20
63020002/21020202	Contribution Pension					108,096,769.67
21016001/22020202	Contribution Pension					1,186,800.91
21103001/22060108	State Health Insurance		635,855,850.00	635,855,816.27		708,805,163.79
Total			**8,944,407,430.00**	**8,944,407,145.47**		**8,373,410,622.89**
Note 7 - Overhead Costs:						
22020100 - Transport and Travelling			2,980,582,429.00	2,719,014,852.29		1,332,476,167.53
22020200 - Utilities			1,811,317,439.00	1,644,640,501.43		1,401,030,129.73
22020300 - Material and Supplies			1,357,865,600.00	997,119,840.13		857,482,421.21
22020400 - Maintenance Services			1,280,403,000.00	826,581,903.56		635,456,865.86
22020500 - Training			626,388,100.00	306,415,580.17		169,753,968.76
22020600 - Other Services			5,622,715,720.00	5,270,289,488.28		4,406,816,679.90
22020700 - Consulting & Professional Services			2,161,171,000.00	1,966,965,359.09		1,523,319,898.37
22020800 - Fuel and Lubricants			1,992,340,300.00	1,740,179,058.94		1,080,484,037.20
22020900 - Financial Charges			125,481,000.00	98,699,207.13		447,015,690.25
22021000 - Miscellaneous Expenses			9,994,423,452.00	8,946,364,686.75		7,127,331,053.46
22030100 - Staff Loan and Advances			40,002,000.00			130,019,230.00
22040100 - Local Grants and Contribution			520,457,000.00	454,154,500.00		263,970,754.75
Total			**28,513,147,040.00**	**24,970,424,977.77**		**19,375,156,897.02**
Note 8 - CRFC - Excluding (Public Debt & Social Benefits)						
20007001/22060103	Contribution to Local Government Pension Board		166,000,000.00	165,988,076.76		135,806,422.44
20007001/22060104	10% of IGR to Local Government		1,122,900,000.00	1,122,879,388.02		
20007001/22060202	Domestic Loans Interest/Discount		12,610,337,700.00	12,610,337,613.82		9,231,861,582.47
Total			**13,899,237,700.00**	**13,899,205,078.60**		**9,367,668,004.91**
Note 9 - Net Cash Flow from Investing Activities						
23000000 - Capital Expenditure by Administrative Sector			9,192,531,000.00	8,420,837,994.11		3,178,279,980.14

23000000 - Capital Expenditure by Economic Sector			221,453,765,855.00	176,464,823,910.45		65,602,258,532.65
23000000 - Capital Expenditure by Law and Justice			3,580,800,000.00	1,230,836,906.29		934,073,653.18
23000000 - Capital Expenditure by Social Sector			30,628,400,000.00	20,260,980,955.96		19,086,609,716.17
Total			**264,870,496,855.00**	**206,377,479,766.81**		**88,801,221,882.14**
Note 9A - Net Cash Flow From Investment Activities						
23010100 - Purchase of Fixed Assets General			22,821,661,000.00	15,503,454,747.33		6,962,866,272.71
23020100 - Construction and Provision of Fixed Assets General			149,944,775,855.00	108,076,661,183.97		48,762,978,770.47
23030100 - Rehabilitation and Repairs of Fixed Assets General			5,964,200,000.00	2,990,066,424.15		2,296,313,979.59
23040100 - Preservation of the Environment General			21,429,500,000.00	19,540,437,795.16		2,953,641,203.47
23050100 - Acquisition of Non Tangible Assets			64,710,360,000.00	60,266,859,616.20		27,825,421,655.90
Total			**264,870,496,855.00**	**206,377,479,766.81**		**88,801,221,882.14**
Note 9B - Analysis of Capital Expenditure by Geo Location						
215100 - Gombe North Senatorial Zone		9A	244,371,596,855.00	190,976,750,897.64		77,410,159,757.75
215200 - Gombe Central Senatorial Zone			15,762,100,000.00	11,961,413,526.82		7,896,229,996.23
215300 - Gombe South Senatorial Zone			4,736,800,000.00	3,439,315,342.35		3,494,832,128.16
Total			**264,870,496,855.00**	**206,377,479,766.81**		**88,801,221,882.14**
Note 9C - Cash Flow from Investing Activities by Programme						
See Schedule of Capital Exp. by Programme for breakdown						
Note 10 - Proceeds from Aids & Grants						
20001001/13010102	SDGs Conditional Grants		50,000,000.00			
20001001/13010103	SFTAS	9B				2,815,708,966.00
20001001/13010104	UBE		1,400,000,000.00	27,800,000.00		1,345,352,353.76
20001001/13010105	TET Fund		2,000,000,000.00	1,343,498,490.00		366,663,229.06
20001001/13010110	Strategic Support for Water Supply (COVID_19)		50,000,000.00			
20001001/13010111	COVID-19 Intervention					107,002,300.00
20001001/13010113.	National Livestock Transfomation Plan (NLTP)		500,000,000.00			
20001001/13010114	Nigeria CAREs Project			25,305,166,261.04		10,015,578,648.00
20001001/13010115	FGN Project Grants	9C	120,000,000,000.00			
17003001/13000000	FG - SUBEB Matching Grant			1,395,784,959.14		
17003001/13010104	Better Education Service Delivery for All (BESDA)		100,000,000.00			5,944,492,739.11
20001001/13010202	UNICEF			200,476,137.99		119,218,982.10
20001001/13010206	United Nations Systems		200,000,000.00			
20001001/13010207	International NGO's		100,000,000.00			280,000.00
20001001/13010208	Inclusive Basic Service Delivery ADB		1,000,000,000.00			
20001001/13010215	Sustainable Water Supply (W/Bank)		50,000,000.00			
20001001/13010215	Health System Support Grant (GAVI)			2,910,000.00		350,000.00
20001001/13010217	Basic Health CAREs Promotion Fund		1,000,000,000.00			
20001001/13020408 and Hygeine	Partnership For Extended Water Supply Sanitation					885,687,130.01
20001001/13020411	Gombe State Malaria Elimination Program		1,400,000,000.00			
20001001/13020412	USAID State2State Activity		100,000,000.00			
21003001/13010201 (BMG)	Grants from Bill and Melinda Gates Foundation		50,000,000.00			
17003001/13010201	SUBEB - UNICEF Program					2,361,900.00
2200100100/13000001	UNIDO Small Hydro Power (shp) Project		200,000,000.00			
Total			**128,200,000,000.00**	**28,275,635,848.17**		**21,602,696,248.04**
Note 11 - Proceeds from External Loans						
20001001/14030203	W/Bank Health System Devlopment Programme					417,000,000.00
20001001/14030207 (SURWASH) WB	Sustain. Urban Rural Water Supply San & Hygine		500,000,000.00	1,083,617,834.64		1,426,138,679.05
20001001/14030218	ACreSAL (W/BANK)		4,000,000,000.00	5,291,572,360.99		1,433,169,031.13

20001001/14030209	Bilingual Education Programme (IDB)					45,333,568.88
20007001/14030211	Accelerating Nutrition Results in Nigeria		1,000,000,000.00	1,157,685,689.59		381,247,760.54
20007001/14030212	Immunization Plus and Malaria Progree by Accelarating Covera			1,178,976,463.00		
20007001/14030135	Nigeria CAREs Project		30,000,000,000.00			
20007001/14030206	Inno Dev and Effective in the Acqui of Skills IDEAS Project		1,500,000,000.00	91,814,955.08		227,500,000.00
20007001/14030212	Livestock Productivity and Resilliance support project (W/Ba		1,000,000,000.00	244,925,195.24		194,100,500.84
20007001/14030213	Ease of Doing Business - SEBER (PforR)		500,000,000.00			
20007001/14030214	Nigeria for Women Project (W/Bank)		500,000,000.00			
20007001/14030215	Rural Access to Agricultural Marketing Project (RAAMP)		4,910,000,000.00	797,627,720.00		469,050,210.00
20007001/14030216	Covid-19 Preparedness & Response Project (CO-PREP)		50,000,000.00			
20007001/14030217	Adolescent Girls Initiative for Learning and Empowerment add		200,000,000.00	877,160,700.91		
20007001/14030218	Business Enabling Reforms - SEBER (PforR)		2,000,000,000.00			
Total			**46,160,000,000.00**	**10,723,380,919.45**		**4,593,539,750.44**
Note 12 - Proceeds from Internal Loans						
20007001/14030101	Commercial & Other Bank Loans		2,000,000,000.00			
20007001/14030113	SUBEB Loans					1,204,452,353.76
20007001/14030116	UBA Contract Financing Facility			2,126,400,951.36		14,977,395,933.54
20007001/14030118	GOS Private Bond Proceed			18,800,000,000.00		
20007001/14030121	Carbon Fund for Budget Support		1,000,000,000.00			
20007001/14030122	Bonds		25,000,000,000.00			
20007001/14030125	Green Bond		5,000,000,000.00			
Total			**33,000,000,000.00**	**20,926,400,951.36**		**16,181,848,287.30**
Note 13 - Proceeds from Other Capital Receipts						
20007001/14020201	Local Gov't Contribution to Joint Projects		5,000,000,000.00	5,805,449,396.03		2,380,960,028.95
20007001/14020203	FGN Reimbursement on Capital Project		3,000,000,000.00			1,524,000,000.00
20007001/14020203	Local Gov't Contribution to Higher Education			1,887,518,562.46		1,367,611,236.21
20007001/14020204	Local Government Contribution to GoHealth Program			891,312,753.24		291,546,765.41
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			**8,000,000,000.00**	**10,089,533,711.73**		**5,564,118,030.57**
Note 14 - Repayment of External Loans						
Foreign Principal - Treasury Bill (Long Term)			5,042,356,700.00	5,042,356,612.39		1,664,899,535.56
Total			**5,042,356,700.00**	**5,042,356,612.39**		**1,664,899,535.56**
Note 15 - Repayment of Internal Loans						
20007001/22060201	Domestic Principal - Longterm Borrowing		50,000,000.00			2,692,427,489.94
20007001/22060202	Bond Repayment					2,101,669,073.19
20007001/22060206	Repayment FGN Bailout to States		914,424,850.00	914,424,844.81		366,922,425.60
20007001/22060207	Repayment of CBN Loan		133,858,250.00	133,858,220.03		186,492,699.80
20007001/22060208	SUBEB Loan Repayment		535,031,750.00	535,031,711.87		669,420,641.89
20007001/22060209	GROCOL - Bond Repayment		1,490,564,860.00	1,490,564,850.91		1,284,134,438.56
20007001/22060210	Repayment of CBN Budget Support Fund					65,341,115.54
20007001/22060212	Repayment of Health Care Intervention Loan		199,304,260.00	199,304,251.55		182,211,551.22
20007001/22060215	Jewel Sukuk - Bond Repayment		2,821,634,850.00	2,821,634,837.17		2,442,899,111.53
20007001/22060216	Repayment of CBN Discounted Cash Reserve Requirement		1,090,540,650.00	1,090,540,637.14		994,569,299.67
20007001/22060217	Repayment of National Housing Loans Facility (Family Homes)		559,934,050.00	559,934,029.43		262,552,290.47
20007001/22060218	Repayment of Contract Financing Facility - [UBA CFF]		4,344,357,610.00	4,344,357,604.20		

20007001/22060220	Repayment of GOS Private Bond		971,349,500.00	971,349,465.31		
20007001/22060221	Domestic Principal - Shortterm Borrowing		5,000,000.00			
Total			**13,136,000,630.00**	**13,061,000,452.42**		**11,248,640,137.41**
Note 16 - BTL Receipts						
20007001/22080001	Deposit					21,774.10
20007001/22085005	Retention			3,190,934,903.18		
20007001/22080020	WHT to FIRS / GSIRS			1,743,288,869.63		1,742,678,991.39
20007001/22080030	VAT to FIRS			3,271,784,620.20		3,469,920,246.01
20007001/22080050	Loan Deduction from Salary & Other Deduction for Payroll					4,724,821,990.80
20007001/22080070	Returned Salary			143,444,401.09		107,529,860.50
20007001/22080080	Returned Pension			630,995,715.95		5,394,584.63
20007001/22080090	National Housing Fund (NHF) - Deduction					1,073,543.83
20007001/22080120	Refund of Deduction @ Source - CBN					269,917,786.74
20007001/22080130	Refund of Deduction @ Source - Bailout					539,835,573.54
20007001/22080140	Stamp Duty to FIRS / GSIRS			493,722,476.70		506,686,866.61
20007001/22080160	Return of Un presented Cheque			12,391,654.32		721,215.02
20007001/22080180	Refund of Deduction @ Source - Health Care Intervention					325,029,807.72
20007001/22080190	Vetting of Contract Fees					469,883,359.29
20007001/22080200	APC Secretariat			166,380,588.52		63,750,000.00
20007001/22080240	Refund of Deduction @ Source - CBN Cash Reserve Requirement					2,304,329,907.36
Total				**9,652,943,229.59**		**14,531,595,507.54**
Note 17 - BTL Payments						
20007001/22080010	WHT Due to FIRS / GSIRS			293,947,914.04		1,297,327,532.03
20007001/22080020	VAT Due to FIRS			372,490,782.21		2,307,498,626.82
20007001/22080040	Loans Deduction from Salary			68,282,973.81		118,938,780.91
20007001/22080070	Returned Salary			663,008,412.65		171,739,697.15
20007001/22080080	Returned Pension			589,454,885.34		61,372,167.64
20007001/22060207	Deduction @ Source CBN					269,917,786.74
20007001/22020206	Deduction @ Source Bailout					539,835,573.54
20007001/22080140	Stamp Duty Due to FIRS / GSIRS			168,778,907.98		359,060,675.80
20007001/22080170	Deduction @ Source Health Care Intervention					325,029,807.72
20007001/22080190	Vetting of Contract Fees					308,228,760.82
20007001/22080200	Deduction @ Source Ecological Fund Deduction			362,357,485.78		834,182,229.90
20007001/22080202	Deduction @ Source CBN Differenciated Cash Reserve Requireme					2,304,329,907.36
20007001/22080203	Deduction @ Source National Housing Loan Facility (Family H					(0.01)
20007001/22080204	Deduction @ Source Refund of Paris Club Deduction					300,738,140.70
20007001/22080205	Refund of IGR Sweep Back - Gombe State LGAs					1,390,205,657.93
20007001/22080206	Refund of IGR Sweep Back - Amashpay Ltd [Hospitals]			11,711,974.20		23,781,685.75
20007001/22080207	Refund of IGR Sweep Back - Drug Revolving Fund [MOH]			5,243,098.00		21,900,813.00
20007001/22000001	Imprest					2,118,120,215.23
20007001/20000001	Motor Vehicle Advance - Gombe State					3,654,594.59
20007001/20000008	National Housing Fund (NHF)			19,503,219.58		241,866,069.17
20007001/20000009	Miscellanous Payment					638,325,567.78
20007001/20000010	Overpayment					5,002.65
20007001/20000100	Transfer to Local Govt. Joint Fund - LGJF			1,038,243,108.49		
20007001/20000200	Transfer iro Contract Financing Facility - [Zenith CFF]			3,188,663,936.78		

20007000/12010001	10% Withholding Tax on Rent			32,517,392.09		35,960,483.50
20007001/12010002	5% Withholding Tax on Contracts			191,405,773.27		132,319,679.33
20007001/12010003	5% Value Added Tax (VAT)			451,925,393.82		174,911,700.42
20007001/12010004	Withholding Tax on Contracts (PLC)			47,461,282.51		713,599.89
20007001/00000005	Stamp Duty			15,275,172.23		28,561,855.24
20007001/00000006	Local Govt Pension Board Multipurpose Coops Society			5,231,171.08		5,398,287.03
20007001/00000007	Gombe Sports Comm (Ja emje Cooperative Society)					9,010,467.97
20007001/00000008	G20 Multipurpose Cooperative Society Ltd			317,514,701.81		52,260,262.86
20007001/00000009	Amana GMC Multipurpose Cooperatives Society			1,502,512.32		87,600.00
20007001/00000010	Treasury Staff Multipurpose Cooperative Society			161,184,972.98		45,261,370.80
20007001/00000011	ANFEA Multipurpose Cooperative Society savings			5,064,911.51		3,397,240.68
20007001/00000012	SON & MW Multipurposecooperative Savings Scheme			8,134,948.41		19,751,786.46
20007001/00000013	BOIR Multipurpose savings			16,108,613.33		4,556,643.91
20007001/00000014	BPB Multipurpose Cooperatives Savings sheme					5,000.00
20007001/00000015	Labour/Ashdene 500Housing Units Loan			7,365,623.96		8,533,824.63
20007001/00000016	Library Board Multipurpose Cooperative Society			5,675,441.85		1,756,334.28
20007001/00000017	GSADP Multipurpose Savings Scheme			2,801,770.67		2,010,342.52
20007001/00000018	Gombe State Medical Lab Multipurpose			25,169,306.57		24,763,354.42
20007001/00000017	GSCS Multipurpose Savings			27,091,764.00		26,392,981.94
20007001/00000020	Ministry of Education Multipurpose Savings			121,305,766.39		63,281,256.53
20007001/00000021	GSIPPC LTD			152,016.66		1,496,250.00
20007001/00000022	Credit Direct Ltd			745,592,659.47		913,661,280.58
20007001/00000023	ANCOPS Welfare Scheme			2,817,594.53		3,089,315.92
20007001/00000024	State Audit Multipurpose Cooperative Society			1,210,161.27		435,228.54
20007001/00000025	NASU SUBEB			358,703.93		901,736.32
20007001/00000026	GOMSDOCS Multipurpose Cooperatives Society			28,179,207.80		25,610,000.00
20007001/00000027	Nigerian Society of Phisiotheraphy (NSP)			453,000.00		633,000.00
20007001/00000028	Sharia Court of Appael Staff Multipurpose Coops Society			3,289,866.17		2,853,791.22
20007001/00000030	Shongom Micro Finance Bank			3,052,000.00		
20007001/00000032	FMBN Home Renovation Loan Scheme			540,933,460.77		464,201,776.29
20007001/00000033	Treasury Women Association Gombe (TREWAG)			7,027,031.14		3,881,000.00
20007001/00000034	Gadam Community Development Association (GACDA)			1,338,100.00		1,249,400.00
20007001/00000035	Unioin Deductions Tertiary Institutions			73,664,768.97		41,118,079.33
20007001/00000036	Nigerian Medical & Dental Association			4,723,616.23		9,870,000.00
20007001/00000037	MWR Multipurpose Savings			96,376,861.10		69,741,400.00
20007001/00000039	Min For Local Govt Multipurpose			16,873,654.97		11,444,400.00
20007001/00000041	NUT Multipurpose Cooperative Savings Scheme			154,674,305.54		81,943,587.36
20007001/00000041	Women Multipurpose Cooperative Society (S/Audit)			572,450.89		
20007001/00000042	Radio & Television Multipurpose Savings Scheme			9,384,810.00		11,286,600.00
20007001/00000043	SAU Multipurpose Savings Scheme			5,858,764.67		4,426,987.67
20007001/00000044	TSC Multipurpose Multipurpose Cooperatives			4,506,004.95		4,823,480.58
20007001/00000046	High Court of Justice Multipurpose			17,326,203.51		4,150,833.34
20007001/00000061	A.A.E.U.N . Agric & Allied			7,915,653.28		7,316,904.88
20007001/00000062	A.U.P.C.R.E			16,037,050.78		16,637,526.08
20007001/00000063	ICPAN Contribution			143,350.00		29,500.00
20007001/00000065	AMLS Association of Medical			973,176.64		5,334,000.00
20007001/00000066	Association of National Accountants of Nigeria (ANAN)			2,518,730.59		1,144,000.00
20007001/00000067	Association of Senior Civil Servant of Nigeria (ASCSN)			12,448,934.99		15,708,908.08
20007001/00000068	Deduction of 10% from Basic Salary					3,433,860.91
20007001/00000069	Estate Rent Deduction			4,220,508.99		90,000.10
20007001/00000070	GOFCDA			13,904,251.76		124,500.00
20007001/00000071	Hotels & Personal S. Workers			4,225,884.86		686,748.67

20007001/00000072	Islamic Health Student Association			5,976,956.17		1,952,963.24
20007001/00000073	Islamic Medical Association Gombe			45,235,711.40		13,703,240.27
20007001/00000074	Judiciary Staff Union of Nigeria (JUSUN)			13,225,857.90		15,573,228.13
20007001/00000075	M.H.W.U.N. Medical Health			41,557,065.30		38,602,069.91
20007001/00000076	Magistrate Union			3,706,739.01		1,625,400.00
20007001/00000077	Medical student Levy			2,379,542.53		1,992,000.00
20007001/00000078	N.A.N.M. National Association of Nurses & Midwives			216,298,545.69		140,950,717.86
20007001/00000079	N.A.R.D National Ass of Residence Doctors			3,547,000.00		4,654,000.00
20007001/00000080	NASU (Library) Non Academic			1,319,133.17		1,246,561.48
20007001/00000081	NASU Non Academic			48,899,055.48		20,800,316.10
20007001/00000082	Nigerian Veterinary Medical Ass			567,000.00		1,540,808.90
20007001/00000083	N.C.S.U Nigerian Civil Service Unioin			3,479,894.47		38,622,992.74
20007001/00000084	NUCTSAS			4,705,733.09		5,013,804.64
20007001/00000085	Permaceuticals Society of Nigeria [PSN]			4,788,182.00		1,623,303.00
20007001/00000086	Paliamentary Staff Association			2,808,737.32		4,069,018.58
20007001/00000087	Printing workers			2,200,975.73		1,922,328.04
20007001/00000088	RATTAWU			19,066,228.83		3,579,022.86
20007001/00000090	NLC 10% Deduction			189,274,962.35		18,263,059.60
20007001/00000091	NLC Loan					1,331,466.67
20007001/00000092	Nigerian Union of Pensioners			39,246,697.66		38,001,783.15
20007001/00000094	Ass of Retired Permanent Secretaries			6,725,190.33		6,742,842.35
20007001/00000095	Radiographers Association Of Nigeria			3,942,546.51		2,029,424.76
20007001/00000096	SSG Office Cooperative Society			11,012,474.98		6,113,222.45
20007001/00000097	Civil Service Commission Staff Multipurpose Cooperative Soc			13,598,450.00		10,413,450.00
20007001/00000098	APC SECRETARIAT			112,129,076.68		93,645,989.60
20007001/00000099	Iman Multipurpose Cooperative Society (IMCS)			67,708,461.07		58,306,914.12
20007001/00000100	Fauwahs Services Limited			247,496,784.02		81,726,827.54
20007001/00000101	Contributory Health Care LGA/LEA (GoHEALTH) Deductions			2,227,759,667.17		24,000.00
Total				**13,343,832,670.98**		**18,337,732,468.11**
Note 18 - Cash and Bank Balances						
20007001/31010101	Access Bank - FAAC Account			2,042,191,607.81		1,284,421,261.96
20007001/31010106	Access Bank - Salary			24,165.12		24,165.12
20007001/31010107	Access Bank - Bond Poject Acct			9,110,064.56		8,210,064.56
20007001/31010109	Access / Diamond - Operational Account			3,233,641.81		3,233,641.81
20007001/31010110	Access / Diamond Bank - Fertilizer			615.00		615.00
20007001/31010113	Eco Bank - Operational Acct 1772000707			599,994,625.00		
20007001/31010114	Eco Bank - Operational Acct II 3142043299			599,986,546.90		999,997,339.90
20007001/31010115 5030011953	Fidelity Bank (FSB) - Ecological Fund Acct			35.25		34.90
20007001/31010119	GTB - FAAC Account			299,999,982.80		299,999,982.80
20007001/31010120	GTB - Salary			161,136,864.12		
20007001/31010122	Jaiz Bank - Revenue Account 0000518408			103,447,525.73		25,017,183.40
20007001/31010124 1001149996	Keystone (PHB) Bank - Operational Account			2,107,361,758.47		1,346,065,047.69
20007001/31010125 1750011103	Polaris Bank - Motor Vehicle Loan Account			199,983,303.20		156,128,168.12
20007001/31010128	UBA - TSA ACTIVE LIST ACCT			2,096,425.70		2,096,425.70
20007001/31010129	UBA - Joint Capital Project Account			46.60		46.60
20007001/31010130	UBA - TSA DORMANT LIST ACCT			198.44		86.86
20007001/31010133 0015688249	Union Bank - Primary Education Intervention Acct					53.75
20007001/31010136	Unity Bank - Tudun Hatsi Acct 0004843508			3,358,453,383.08		1,055,164,481.38

20007001/31010138	Unity Bank - FAAC Account 0001253960			32.46		32.46
20007001/31010139	Zenith Bank - Higher Education Account 10124464			199,999,709.47		199,999,752.47
20007001/31010140	Zenith Bank - H/Education II			(34,186.51)		(34,186.51)
20007001/31010143	Zenith Bank - NNPC Account 1011066126			7,304,113,076.85		1,952,921,863.68
20007001/31010144	Polaris Bank - Operation Account 1750028697			39,398.77		1,235,062,041.77
20007001/31010146	Diamond Bank- Police Reform Fund Account			6,195.88		6,195.88
20007001/31010148	Jaiz Bank - Operational Account 0000362278			799,291,205.59		298,869,468.76
20007001/31010149	Union Bank- ADRF Account 0042174270			50,271.37		50,271.37
20007001/31010151	GTB VAT Account			134,176,511.29		2,310,903,826.43
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			3,145,288.15		2,105,191,556.70
20007001/31010160	UBA - FAAC Account 1022218217			(3,780,241,925.39)		3,748,557,381.67
20007001/31010161	UBA - Salary Account 1022341339			604,610,830.65		312,592,796.70
20007001/31010163	Heritage Bank - Operation Account			1,062,520,546.38		1,062,520,546.38
20007001/31010164	Fidelity Bank - SUBEB Account 5030111688			603,704,576.78		103,709,955.78
20007001/31010165	UBA - COVID 19 Support Account			1,078,983.48		1,078,983.48
20007001/31010166	Unity Bank - Operation Account 0046634803			1,019,728,031.76		648,423,358.03
20007001/31010167	Unity Bank - SFTAS Capital Project Account 004411			28,637.56		37,904,449.19
20007001/31010168	Access Bank - COVID 19 Support Account			77,111.86		77,111.86
20007001/31010169	FCMB - Operation Account			50,142,428.39		
20007001/31010170	Union Bank - Operation Account 0139839888			9,073,982.24		151,992,155.41
20007001/31010171	UBA - Gombe State Liability Account			3,803,091.61		3,803,091.61
20007001/31010172	Taj Bank - Operation Account 0001802718			2,038,366,176.77		1,500,004,479.50
20007001/31010173	Keystone - SUBEB Account 1012350976			71,991,942.00		297,461,203.65
20007001/31010174	UBA - Ecological Fund Account			185,018,875.66		739,210,566.90
20007001/31010176	Keystone - GME Investment Account 1012698704			2,393.24		2,393.24
20007001/31010177	Access - GME Investment Account 1591314415			2,118,664,445.13		1,218,667,651.88
20007001/31010178	FCMB - GME Investment Account 9136391010			240,725,733.67		1,649,998,828.75
20007001/31010179	First Bank - GME Investment Account 2041914829			1,609,993,653.20		909,994,717.45
20007001/31010181	Stanbic IBTC - Operation Account - 0046728558			2,173,020,914.15		200,000,000.00
20007001/31010182	Access - GSOAG Investment Account 1534440764			428,825,182.97		219,811,674.97
20007001/31010183	Union Bank - Gombe State Treasury Account 0015			550,003,064.84		550,002,813.44
20007001/31010184	UBA - Jewel Sukuk Bond Acct			15,501,091.91		15,501,091.91
20007001/31010185	Taj Bank - Housing Project Account 0002143609			441,303,957.56		1,220,118,322.17
20007001/31010186	Sterling - GSOAG Investment Account 0088065453			1,600,000,285.50		600,000,135.50
20007001/31010187	First Bank - GSOAG Investment Account 20431925			99,993,111.40		699,997,303.90
20007001/31010188	Keystone - Account II - 1013047392			(14.84)		150,000,000.00
20007001/31010189	Unity Bank - Operation Acct II 0058433375			202,063,769.54		302,063,827.54
20007001/31010190	First Bank NG -CARES Account 2041308231			30,883,504.32		2,900,905,336.83
20007001/31010191	Zenith Bank - VAT Account 1229223225			7,058,860,589.90		
20007001/31010192	Sterling - Alternative Bank Opr Account 050574207			599,999,845.52		
20007001/31010193	UBA - Special Infrastructure Intervention Acct 102			6,188,039,430.92		
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			3,668,918,750.00		68,918,750.00
20007001/31010209	Call Deposit - FCMB Plc			2,000,000,000.00		

20007001/31010210	Call Deposit - Union Bank Plc			150,000,000.00		
20007001/31010211	Call Deposit - Sterling Bank Plc			207,774,373.40		500,000,000.00
20007001/31010212	Call Deposit - Jaiz Bank Plc			200,000,000.00		200,000,000.00
20007001/31010213	Call Deposit - UBA Nig. Plc			900,000,000.00		900,000,000.00
20007001/31010214	Call Deposit - United Capital Asset Management Lt			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		
61005001/31020101	Millennium Development Goals (MDG's Office) - Polaris Bank			150,000.00		
61005001/31020105	Millenium Development Goals(MDG) Access Bank			29,797.84		29,797.84
61001001/31020101	Office of the S S G - Unity Bank					61.00
23004001/31020101	Gombe Media Corporation - UBA			50.00		901,524.23
23004001/31020101	GMC- FCMB Revenue Account			10,651,263.24		242.95
23004001/31020103	GMC- Unity Bank Revenue Account			1,922.90		2,051.90
15001001/31020102	Livestock Prod and Ressi Suport Proj - (L-PRESS) Zenith Bank			17,471,703.65		32,068,266.07
15001002/31020101	Cash & Bank - Gombe State Fertilizer Company			3,000,000.00		3,000,000.00
15105001/31020102	Sterling Bank - NG CARES Result Area 2			341,209,920.57		70,716,688.22
20001001/31020101	Ministry of Finance - Zenith Bank					10,158.13
3800100100/31020102	Budget Office - Stanbic IBTC Capital Poject Accou			51,533,547.36		17,320,660.49
20007001/31020100	Office of Account General - UBN Ops Acct - 208102					0.19
20007003/31020100	ST Gombe - Unity Bank Transit Account - 2549850			29,557,596.67		
20007003/31020100	ST Gombe Access Bank Operation Acct A/C NO 069			2,376,040,608.61		152,413,160.81
20007003/31020107	ST Gombe GTB Account NO 0899650183			2,053,610,741.67		
20008001/31020109	UBA Revenue			675,396.48		774,779,323.30
20008001/31020113	Access Bank - Revenue Account			409,076,153.73		293,590,064.50
22001001/31020102	Stanbic IBTC- - NG CARES Result Ares 3			274,510,678.95		54,617,706.05
22018000/31020101	Gombe State Property Dev. Company - Access Ban			5,578,371.82		
34001001/31020102	Rural Access and Agricultural Marketinf Proj (RAAM			13,594,080.52		8,484,780.06
34001001/31020103	Rural Access and Agricultural Marketing Proj (RAAI					8,484,780.07
34001001/31000000	Gombe State Transport Services - Unity Bank Reve					246,032,295.00
52001001/31020102	Surwash - Zenith Bank IPF Account			32,645,528.10		5,614,090.51
52001001/31020103	ACReSAL PolarisBank - Draw Down Account NO 40			87,899,018.01		74,116,565.32
52001001/31020104	ACReSAL Taj Bank - Counter Part Account NO 0002			11,629,405.46		536,337,345.22
52001001/31020105	Surwash - P for R Account (GOSEPA)			12,272,019.43		
52102001/31020101	Gombe State Water Board - Zenith Bank					13.48
52102001/31020103	Fidelity Bank - Surwash P for R Account			11,449,435.85		
52103001/31020100	FCMB - Rural Water Sup & San Agency RUWASSA (			13,175,452.78		316,426,180.08
52103001/31020100	Water and Sanitation ADF Account					(376,800.75)
18011001/31020101	Judicial Service Commission - Unity Bank					11.25
13001001/31020104	Ministry of Youth - Stanbic IBTC YESSO Account			59,409,523.90		120,504,531.97
13001001/31020105	Sterling Bank AC NO 0089062916 NG CARE (SSTU)			4,799,047.91		42,521,741.54
13001001/31020106	Sterling Bank AC NO 0068393534 NG CARE (TGT) F			25,985,089.66		1,969,215.01
13001001/31020107	Zenith Bank AC NO 1015693816 NG CARE (IPW)			54,284,593.55		44,080,000.56
13055001/31010101	Cash Book - Comm & Social Dev.			15,687,146.87		5,665,611.46
17001001/31020103	UBA Gombe State IDEAS Draw Down Account			3,287.73		360,978.75
17001001/31020104	AGILE - Union Bank Draw Down Account			25,555,475.84		
17003001/31020104	SUBEB - Sterling Bank Matching Grant Acct			211,623,109.13		211,623,109.13
17003001/31020105	SUBEB - Zenith Bank Special Education Acct			126,350.87		126,350.87
17003001/31020107	SUBEB - Eco Bank Teachers Proffessional Dev Acct.			11,842,895.55		112,922,618.49
17003001/31020108	SUBEB - First Bank UNICEF Assited Funds Acct.			391,053.94		391,046.94

17003001/31020109	SUBEB - Sterling Bank 2% CPM & Quality Assurance			65,857,073.14		56,154,774.62
17003001/31020111	SUBEB - Keystone Bank Matching Grant Acct			2,751,092,283.73		2,106,961,348.12
17003001/31020112	SUBEB/BESDA - Zenith Bank Advanced Account			772,844.82		773,052.82
17003001/31020113	SUBEB/BESDA Zenith Bank Result Account			279,412,973.33		3,014,485,403.04
63019001/31020101	College of Education Billiri - Unity Bank Operational			18,622,719.48		
63019001/31020102	College of Education Billiri - Unity Bank Revenue Acc			2,820,994.80		10,987,661.32
63020001/31020101	Gombe State University - Cash & Bank			(43,488,023.80)		(6,052,014.55)
63018001/31020101	State Polythecnic Bajoga - FCMB Bank Subvention			2,776.18		735,185.65
63018001/31020102	State Polythecnic Bajoga - FCMB Bank Rev Acct			708,418.27		280,617.81
63018001/31020103	State Polythecnic Bajoga - Union Bank Subvention			313,414.94		
21001001/31020102	MOH - GTB- Gombe Basic Health Care Provision Fund			137,513.94		137,513.94
21001001/31020104	MOH/UBN- ANRIN Counterpart Project Account			18,100,755.43		18,100,755.43
21001001/31020105	MOH/UBN- ANRIN Draw Down SPHCDA Account			178,729,806.89		75,019,652.45
21001001/31020106	MOH/UBN- ANRIN Draw Down SPIU Account			61,197,789.89		3,310,224.75
21001001/31020107	Sterling Bank AC NO 0077050859 CoPREP Project			129.00		77,906,593.53
21003001/31020103	Union Bank - Immunization Plus and Malaria Project			38,462,523.50		
21016001/31020101	SHT - First Bank - Revenue Account			10,950,758.38		602,718.98
21016001/31020102	SHT - First Bank - Operational Account			17,351,059.98		
34004001/31020101	Gombe State Road Maint. Agency - Zenith Bank 10					0.01
26006001/31000102	College for Legal & Islamic Studies Nafad - Micro Finance			234,800.00		1,272,000.00
26006001/31020102	College for Legal & Islamic Studies Nafada - First Bank			5,762,465.42		5,865,894.42
26006001/31020102	College For Legal & Islamic Studies Nafada Union Bank			31,517,215.45		
26006001/31020104	College for Legal & Islamic Studies Nafad-Taj Bank			153,023,931.10		3,568,792.63
52002001/31020101	Taj Bank- Gombe Goes Green (3G)			4,821.14		10,081.59
1103500300/30100101	Gombe State Joint Project Dev Agency - UBA Cap			363,987,666.83		277,574,518.16
1103500300/30100103	Gombe State Joint Project Dev Agency - GTB Don			118,624,837.98		
1103500300/30100004	GSJPD GT Bank Capital Project Account			2,506,715.79		
21103001/31020102	Stanbic IBTC Bank Rev Acc Gme State Contr Hlth Care					5,001,754.91
20053001/31020101	GROCOL - Cash Book - UBA Mrk Branch - Infrastructure			116,808,587.41		320,451,649.65
20053001/31020103	Grocol Revenue Account			47,282,050.35		
Total				**116,145,828,182.74**		**43,929,213,331.14**

ANNUAL REPORT 2024

NOTE TO

STATEMENT OF ASSETS AND LIABILITIES

GOMBE STATE GOVERNMENT				
NOTES TO ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER 2024				
Description	**Note**	**2024**		**2023**
		Actual		**Actual**
		₦		**₦**
Note 19 - Treasuries and Banks				
Central Accounts Cash Books		43,184,834,352.85		32,556,971,411.56
Fixed Deposits		62,533,823,613.28		2,243,458,525.01
MDAs Cash Book Balances		10,427,170,216.61		9,128,783,394.57
Total		**116,145,828,182.74**		**43,929,213,331.14**
Note 20 Investments				
20007001/31090101	Access Bank Plc	3,421,530.00		3,535,581.00
20007001/31090102	Aviation Development Company	10,250.00		10,250.00
20007001/31090103	Afriprint Nigeria Plc			38,725.00
20007001/31090104	A. G. Leventis Nigeria Plc			17,902.56
20007001/31090105	African Petroleum Plc			1,775,081.40
20007001/31090107	Baica Insurance Plc			12,812.50
20007001/31090108	Benue Cement Plc	7,459,130.00		8,334,767.00
20007001/31090109	Berger Paints Nigeria Plc	2,163,644.00		1,217,049.75
20007001/31090110	D. N. Mayer Plc	54,606.96		133,518.47
20007001/31090111	Dunlop Nigeria Plc	52,061.20		52,061.20
20007001/31090112	Evans Medical Plc			42,558.00
20007001/31090113	First Bank Plc	6,601,417.90		280,519.80
20007001/31090114	Foot Wears Ass. Man & Distribution Plc			7,380.00
20007001/31090115	Flour Mills Nigeria Plc	11,369,294.00		33,763,942.80
20007001/31090116	Fidelity/FSB Plc			3,905,087.85
20007001/31090117	FCMB (Former Fin Bank Nigeria) Plc	5,937,241.50		2,483,356.46
20007001/31090118	IPWA Nigeria Plc	7,995.00		7,995.00
20007001/31090119	Uniliver Nigeria Plc	540,761.20		519,274.00
20007001/31090120	Mobil Oil Nigeria Plc			700,416.00
20007001/31090121	National Salt Co. Plc			9,529,977.60
20007001/31090122	Nigeria Aviation Hand. Co. Plc	1,375,907.04		2,256,970.32
20007001/31090123	Niger Insurance Co.	11,237.80		34,708.60
20007001/31090124	Nigerian Ropes			152,243.68
20007001/31090125	Con Oil Plc			8,147,308.00
20007001/31090126	PZ Industries Plc			1,906,268.30
20007001/31090127	Royal Exchange Assurance	2,063,997.28		6,693,472.72
20007001/31090129	MRS Oil Nig. (Former Texaco) Plc	2,003,010.00		409,476.60
20007001/31090130	Total Nigeria Plc			3,684,205.70
20007001/31090131	UAC Nigeria Plc	1,561,346.00		10,268,246.00
20007001/31090132	Union Bank Plc			1,554,832.90
20007001/31090133	United Nigeria Textile Plc			171,535.10
20007001/31090134	UTC Nigeria Plc			63,774.00

20007001/31090135	Unity Bank Plc				22,927,908.06
20007001/31090137	Wiggings Teapes Nig. (WTN) Plc				13,145.50
20007001/31090138	U. B. A. Plc		3,228,510.00		2,505,360.00
20007001/31090139	Oando Plc		67,706,208.00		45,663.02
20007001/31090140	Energy Master Fund		285,305.00		285,305.00
20007001/31090141	Alind Nigeria Ltd		11,572,900.00		11,572,900.00
20007001/31090142	Basic Tannery & Leather Work		676,678.00		676,678.00
20007001/31090100	Kapital Insurance Co. Ltd				136,653,693.12
20007001/31090100	Doman Long Amalgamated Co.		2,732,160.00		2,732,160.00
20007001/31090100	Lion African Insurance		1,578,139.00		1,578,139.00
20007001/31090100	Sterling Civil Engineering		2,167,898.00		2,167,898.00
20007001/31090100	Finsurance (Yankari Insurance Co.) Ltd		16,734,093.00		16,734,093.00
20007001/31090100	International Computers Nigeria		82,000.00		82,000.00
20007001/31090100	Kaduna Textile Ltd				6,624,907.00
20007001/31090100	Yankari Saving & Loans Ltd		5,381,250.00		5,381,250.00
20007001/31090100	Gamakai Community Bank				61,500.00
20007001/31090100	Garu Community Bank		315,853.00		315,853.00
20007001/31090100	Gombe Community Bank Ltd		76,504.00		76,504.00
20007001/31090100	Azare Community Bank Ltd		20,500.00		20,500.00
20007001/31090100	Misau Community Bank Ltd		20,500.00		20,500.00
20007001/31090100	Bajama Communicty Bank Ltd		20,500.00		20,500.00
20007001/31090100	Maiwa Mechanized Farm		38,048.00		38,048.00
20007001/31090100	Savannah Sugar Co. Ltd				92,058,841.20
20007001/31090100	Salama Steel Structure Ltd		2,436,866.00		2,436,866.00
20007001/31090100	Urban Development Bank Ltd		2,116,120.00		2,116,120.00
20007001/31090100	Grains Processing Co. Ltd		2,693,452.00		2,693,452.00
20007001/31090100	Superco (Nigerian Asbestors) Ltd				1,383,750.00
20007001/31090100	N. N. D. C.				8,650,000.00
20007001/31090100	Bauchi Publishing & Printing Company		6,049,632.00		6,049,632.00
20007001/31090100	Gombe Sugar Co. Ltd				300,000,000.00
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		959,173.14
20007001/31090100	Diamond Bank				217,694.40
20007001/31090100	Lafarage WAPCO Plc		659,141.70		43,782,228.60
20007001/31090172	Afriland Properties Plc		9,025.50		9,025.50
20007001/31090173	Wapic Insurance Plc				45,430.56
20007001/31090174	UBA Capital Plc		3,935,118.00		714,819.60
20007001/31090175	Africa Prudential		76,998.00		
20007001/31090176	Unity Capital Assurance Plc		420,000.00		
20007001/31090177	New Nigeria Development Company Ltd		8,650,000.00		
Total			**250,897,420.78**		**838,958,846.01**
Note 23 46010101 Consolidated Revenue Fund					
Opening Balance			38,456,319,427.57		13,033,825,370.70
Add/(Less) Net Recurrent Surplus/(Deficit)			71,501,469,324.25		25,422,494,056.87
Closing Balance			**109,957,788,751.82**		**38,456,319,427.57**

Note 24 46010102 Capital Development Fund					
Opening Balance			5,472,893,903.57		22,816,925,482.52
Add/(Less) Net Capital Surplus/(Deficit)			715,145,527.35		(17,344,031,578.95)
Closing Balance			**6,188,039,430.92**		**5,472,893,903.57**
Note 25 Internal Loans Principal					
20007001/41030110	CBN Loan Bailout to States				4,029,292,373.21
20007001/41030111	FGN Loan I				8,329,831,632.04
20007001/41030116	FGN Budget Support Facility				21,154,798,954.44
20007001/41030122	Health Care Loan UBA Principal		1,427,634,114.17		1,626,938,365.72
20007001/41030100	3rd Bond GROCOL Principal		2,204,549,751.37		3,695,114,602.28
20007001/41030124	SME Loan Principal		1,281,123,128.72		1,281,123,128.72
20007001/41030128	UBA CFF Principal		11,518,007,067.39		13,735,963,720.23
20007001/41030129	UBA Jewel Sukuk Bond		17,303,141,236.43		20,124,776,073.60
20007001/41030130	Family Homes Loans		4,177,513,680.10		4,737,447,709.53
20007001/41030131	CBN DCRR Loan		12,526,756,547.72		13,617,297,184.86
20007001/41030132	FGN Bridging Finance Facility				18,043,082,742.84
20007001/41030133	Keystone SUBEB Loan 2023				535,031,711.87
20007001/41030134	GOS Private Bond Principal		17,828,650,534.69		
20007001/41030135	FGN Reconciled Debts(BSFECABridg FinBC		3,813,372,831.27		
20007001/41030121	Federal Mortgage Bank		707,712,500.00		707,712,500.00
Total			**72,788,461,391.86**		**111,618,410,699.34**
Note 26 Internal Loans Interest					
20007001/41030110	CBN Loan Bailout to State Interest				3,050,847,119.76
20007001/41030111	FGN Loan I Interest				5,829,497,515.98
20007001/41030119	CBN Budget Support Interest				32,737,649,886.04
20007001/41030100	3rd Bond GROCOL Interest		1,567,961,615.36		2,115,563,790.63
20007001/41030122	Health Care Loan UBA Interest		225,840,610.58		324,342,398.91
20007001/41030128	UBA CFF Interest		2,371,620,911.85		4,594,322,899.39
20007001/41030129	UBA Jewel Sukuk Bond		4,806,286,621.86		7,779,033,910.23
20007001/41030130	Family Homes Loans		1,304,339,819.63		1,940,574,019.25
20007001/41030131	CBN DCRR Loan		5,407,710,348.87		6,579,788,984.45
20007001/41030132	FGN Bridging Finance Facility				34,692,640,470.79
20007001/41030133	Keystone SUBEB Loan 2023				42,225,889.86
20007001/41030134	GOS Private Bond Interest		19,202,380,528.99		
Total			**34,886,140,457.14**		**99,686,486,885.29**
Note 27 External Loans					
External Loan Schedule (USD)					
Comm Based Agric & Rur Dev Prj			2,480,807.53		
Inclusive Basic Service Delivery			500,125.17		
The Inclusive Basic Service Delivery			419,254.45		
Gombe State Nig For Women Prog			15,996,012.40		
Community & Social Development			3,687,336.86		
Gombe St. Nat Prog for Food Security			2,282,171.45		

Health System Fund		2,684,178.26		
HIV/AIDS IDA World Bank		1,517,700.42		
FADAM II		3,790,249.43		
HSDP II		2,865,787.84		
Malaria Control		4,389,593.78		
National FADAMA III		2,895,136.09		
Malaria Cont Booster Add Fin		1,433,355.59		
2nd HIV/AIDS (IDA World Bank		4,051,180.07		
Total		**48,992,889.34**		
Exchange rate is N1 535.32 to 1$				
External Loan Schedule (USD)				
Comm Based Agric & Rur Dev Prj		3,808,835,355.09		
Inclusive Basic Service Delivery		767,852,563.35		
The Inclusive Basic Service Delivery		643,690,076.29		
Gombe State Nig For Women Prog		24,558,971,844.43		
Community & Social Development		5,661,244,913.20		
Gombe St. Nat Prog for Food Security		3,503,865,254.58		
Health System Fund		4,121,074,666.11		
HIV/AIDS IDA World Bank		2,330,156,988.86		
FADAM II		5,819,248,719.10		
HSDP II		4,399,903,606.81		
Malaria Control		6,739,434,543.45		
National FADAMA III		4,444,962,606.57		
Malaria Cont Booster Add Fin		2,200,660,621.52		
2nd HIV/AIDS (IDA World Bank		6,219,860,940.70		
Total		**75,219,762,700.06**		
Exchange rate is N1535.318380 to 1 $				
Note 28 Outstanding Pension & Gratuities				
20007001/41030119	Outstanding Pension & Gratuities 2019	1,435,635,339.45		1,435,635,339.45
20007001/41030120	Outstanding Pension & Gratuities 2020	2,309,363,349.45		2,309,363,349.45
20007001/41030121	Outstanding Pension & Gratuities 2021	2,048,003,277.63		2,048,003,277.63
20007001/41032022	Outstanding Pension & Gratuities 2022	2,329,882,377.57		2,329,882,377.57
20007001/41030123	Outstanding Pension & Gratuities 2023	2,342,728,200.10		2,342,728,200.10
20007001/41030100	Oustanding Pension and Gratuity 2024	2,279,253,174.21		
Total		**12,744,865,718.41**		**10,465,612,544.20**
Note 29 Outstanding Contractual Obligations				
'SCHEDULE OF CONTRACTOR OBLIGATIONS				
01 Econ. Empow.Through Agric		66,792,405.63		
04 Improv to Human Health		664,199,500.00		
05 Enhanc. skills & Know		216,782,698.39		
06 Housing and Urban Dev.		17,321,440.28		
10 Water Res. and Rural Dev		493,569,769.09		
11 Information Comm. & Tech.		1,964,490.00		
12 Grow. the Private sector		49,074,888.50		
13 Reform of Govt. & Gove		1,345,338,920.46		
14 Power		113,442,595.80		

17 Roads		5,477,417,117.90		
18 Airways		39,960,752.04		
Grand		**8,485,864,578.09**		
Total		**8,485,864,578.09**		**23,736,804,361.33**
Note 30 Liability Over Assets				
20008001/33010100 Liability Over Assets		203,874,197,424.81		294,027,916,803.19
Liability Over Assets		294,027,916,803.19		
Add/(Less): Net Movements:				
Internal Loans		103,630,295,735.63		
Foreign Loans		25,860,201,541.05		
Investments		588,061,425.23		
Contratual Obligation		15,250,939,783.24		
Pension and Gratuity		2,279,253,174.21		
Closing Balance		**203,874,197,424.81**		

ANNUAL REPORT 2024

NOTE TO

STATEMENT OF CONSOLIDATED

REVENUE FUND





GOMBE STATE GOVERNMENT								
NOTES TO CONSOLIDATED REVENUE FUND								
FOR THE YEAR ENDED 31ST DECEMBER 2024								
	Notes	Actual Year	Actual Year	Original	Revised	Variance	% Variance	Budget
Description		2023	2024	Budget 2024	Budget 2024	2024	2024	2025
		₦	₦	₦	₦	₦		₦
Note 32 - Statutory Allocation from FAAC								
Statutory Allocation from Federation Accounts		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
Total		**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**
This represent Statutory Allocation from Federation Accounts								
Note 33 - Share of VAT from FAAC								
Share of VAT		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
Total		**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**
This represent Share of VAT from FAAC								
Note 34 - Other Statutory Transfers								
Excess Crude		811,745,459.46		2,500,000,000.00	500,000,000.00	500,000,000.00-	100.00%-	50,000,000.00
Ecological Fund		855,818,852.31	200,593,910.61	1,000,000,000.00	1,000,000,000.00	799,406,089.39-	79.94%-	500,000,000.00
Budget Augmentation		645,820,769.92	645,820,769.92	2,000,000,000.00	2,000,000,000.00	1,354,179,230.08-	67.71%-	
NNPC Refunds		187,325,183.11						
Stablization Fund			3,000,000,000.00	2,000,000,000.00	5,000,000,000.00	2,000,000,000.00-	40.00%-	2,000,000,000.00
SURE-P		8,204,008,542.37						
Exchange Rate Gain		11,026,015,166.12	32,532,988,331.90	6,000,000,000.00	24,500,000,000.00	8,032,988,331.90+	32.79%+	10,000,000,000.00
Non Oil Excess Revenue		387,492,461.95	2,260,372,694.88	1,500,000,000.00	1,500,000,000.00	760,372,694.88+	50.69%+	1,500,000,000.00
Share of Solid Minerals			115,223,298.18	200,000,000.00	200,000,000.00	84,776,701.82-	42.39%-	200,000,000.00
Forex Equalization Fund		1,097,104,426.82						
Electronic Money Transfer Levy		2,491,903,117.18	1,998,633,519.44	2,000,000,000.00	2,000,000,000.00	1,366,480.56-	0.07%-	3,000,000,000.00
Other Recurrent Receipts		201,541,249.27	1,367,878,273.67	2,000,000,000.00	77,000,000,000.00	75,632,121,726.33-	98.22%-	13,000,000,000.00
Palliative on Subsidy Removal		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00			
Infrastructure Fund		21,000,000,000.00	92,000,000,000.00	6,404,200,000.00	26,404,200,000.00	65,595,800,000.00+	248.43%+	25,000,000,000.00
Signature Bonus Refund			67,638,377,932.37			67,638,377,932.37+		
Goods and Valuable Consideration			3,828,290,147.46			3,828,290,147.46+		
Flood Intervention Fund			3,000,000,000.00			3,000,000,000.00+		
Total		**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**
Note 35: 12010000 - Direct Taxes								
Gombe State House of Assembly				3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	3,000,000.00
Board of Internal Revenue		5,480,166,762.69	7,417,797,101.25	14,611,000,000.00	11,906,900,000.00	4,489,102,898.75-	37.70%-	13,515,000,000.00
Ministry of Works and Transport								1,000,000.00
Total		**5,480,166,762.69**	**7,417,797,101.25**	**14,736,580,000.00**	**11,932,480,000.00**	**4,514,682,898.75-**	**37.84%-**	**13,519,000,000.00**

Note 36: 12020000 - Licenses								
Ministry of Information				500,000.00				
Ministry of Agriculture		3,878,300.00	5,664,000.00	11,500,000.00	11,500,000.00	5,836,000.00-	50.75%-	10,150,000.00
Board of Internal Revenue		105,082,912.70	164,395,857.20	191,000,000.00	276,000,000.00	111,604,142.80-	40.44%-	143,000,000.00
Ministry of Commerce Trade and Industry		60,000.00						
Ministry of Works and Transport				15,200,000.00	15,200,000.00	15,200,000.00-	100.00%-	15,500,000.00
Gombe State Water Board			146,000.00	1,000,000.00	1,000,000.00	854,000.00-	85.40%-	1,000,000.00
Ministry of Women Affairs				550,000.00	550,000.00	550,000.00-	100.00%-	650,000.00
Ministry of Education		2,445,000.00	4,288,940.00	3,500,000.00	3,500,000.00	788,940.00+	22.54%+	
Gombe State Contributory Health Care			3,481,240.74			3,481,240.74+		
Traditional Medicine Board		557,000.00		2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00
Gombe State Urban Planning and Development Board		5,228,500.00	7,257,520.00			7,257,520.00+		500,000.00
Ministry of Youth Development		15,000.00	140,000.00	500,000.00	500,000.00	360,000.00-	72.00%-	500,000.00
Ministry Of Water Enviroment And Forest Resources			3,508,700.00	10,500,000.00	17,000,000.00	13,491,300.00-	79.36%-	17,000,000.00
Gombe Goes Green (3G)			518,000.00	5,000,000.00	5,000,000.00	4,482,000.00-	89.64%-	
Ministry Of Higher Education		200,000.00	300,000.00	4,000,000.00	4,000,000.00	3,700,000.00-	92.50%-	4,000,000.00
Total		**117,466,712.70**	**189,700,257.94**	**770,250,000.00**	**336,250,000.00**	**146,549,742.06-**	**43.58%-**	**194,300,000.00**
Note 37: 12040000 - Fees								
Budget Monitoring and Price Intelligence Unit (Due Process)		119,831,672.01	1,167,047,633.36	154,000,000.00	154,000,000.00	1,013,047,633.36+	657.82%+	235,000,000.00
Office of the Secretary to the State Govt				2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	
Muslim Pilgrims Welfare Board		36,410,000.00	360,000.00	6,000,000.00	6,000,000.00	5,640,000.00-	94.00%-	3,000,000.00
Christian Pilgrims Welfare Board			15,000.00	3,000,000.00	3,000,000.00	2,985,000.00-	99.50%-	3,000,000.00
Agency for Community and Social Development			793,430.39		600,000.00	193,430.39+	32.24%+	
Ministry Of Information And Culture				9,100,000.00	9,600,000.00	9,600,000.00-	100.00%-	9,100,000.00
Office of the Auditor General (State)		180,000.00	940,000.00	3,000,000.00	3,000,000.00	2,060,000.00-	68.67%-	2,500,000.00
Office of the Auditor General (LG)				1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	2,000,000.00
Civil Service Commission				500,000.00	500,000.00	500,000.00-	100.00%-	
Ministry Of Agriculture & And Animal Husbandry		231,500.00	3,248,000.00	1,700,000.00	1,700,000.00	1,548,000.00+	91.06%+	200,000.00
Ministry of Special Duties and Inter Govt Affrs		144,000.00	1,295,000.00			1,295,000.00+		
Office of the Accountant General				300,000.00	300,000.00	300,000.00-	100.00%-	2,000,000.00
Gombe State Internal Revenue Services		14,843,599.00	8,321,075.00	244,000,000.00	109,100,000.00	100,778,925.00-	92.37%-	10,000,000.00
Ministry Of Commerce Industry And Tourism		2,914,500.00	3,606,800.00	4,000,000.00	24,000,000.00	20,393,200.00-	84.97%-	22,000,000.00
Gombe State Property Development Company		2,985,000.00	294,652.00	4,000,000.00	4,000,000.00	3,705,348.00-	92.63%-	
Gombe State Contributory Healthcare Mgt Agency (Gohealt		50,000.00		174,000,000.00	54,000,000.00	54,000,000.00-	100.00%-	24,000,000.00
Ministry of Science Technology and Innovation				6,700,000.00	6,700,000.00	6,700,000.00-	100.00%-	400,000.00
Ministry of Works and Transport		14,330,700.00	158,220,800.00	83,000,000.00	30,000,000.00	128,220,800.00+	427.40%+	687,000,000.00
Ministry Of Water Enviroment And Forest Resources			20,000.00	2,400,000.00	3,400,000.00	3,380,000.00-	99.41%-	1,200,000.00
Gombe State Water Board		665,000.00	651,000.00	11,000,000.00	5,000,000.00	4,349,000.00-	86.98%-	15,000,000.00
Gombe State Urban Planning & Development Board		91,776,600.00	17,419,000.00	210,300,000.00	113,000,000.00	95,581,000.00-	84.58%-	112,000,000.00

Ministry Of Rual Community Development And Corporativ		1,062,000.00	1,232,650.00			1,232,650.00+		
Directorate Of Lands		10,793,045.70	248,500.00			248,500.00+		
Gombe Geographic Information System (GOGIS)		323,615,318.78	139,243,921.74	75,900,000.00	115,230,000.00	24,013,921.74+	20.84%+	118,950,000.00
Office of the Surveyor General		9,495,100.00	6,482,500.00	7,500,000.00	7,500,000.00	1,017,500.00-	13.57%-	8,000,000.00
Ministry of Justice		9,596,400.00	8,034,100.00			8,034,100.00+		
High Court Of Justice		12,540,397.00	8,834,800.00	25,500,000.00	25,500,000.00	16,665,200.00-	65.35%-	23,500,000.00
Sharia Court of Appeal		1,004,550.00	631,950.00	6,850,000.00	6,850,000.00	6,218,050.00-	90.77%-	5,800,000.00
College of Legal & Islamic Studies Nafada		11,836,687.06	15,365,000.00	42,150,000.00	42,400,000.00	27,035,000.00-	63.76%-	33,700,000.00
Area Court Division			157,050.00			157,050.00+		
Ministry Of Youth And Sport Development		395,000.00	245,000.00	950,000.00	950,000.00	705,000.00-	74.21%-	1,700,000.00
Ministry of Women Affairs & Social Dev		680,000.00	5,000.00	500,000.00	500,000.00	495,000.00-	99.00%-	500,000.00
Ministry of Education		6,008,427.00	9,154,182.00	16,500,000.00	20,500,000.00	11,345,818.00-	55.35%-	
State Universal Basic Education				1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00
State Polytechnic Bajoga		1,474,592.50	146,470.00	61,500,000.00	61,500,000.00	61,353,530.00-	99.76%-	25,500,000.00
College of Education Billiri		7,299,454.02	6,079,350.00	29,525,000.00	29,525,000.00	23,445,650.00-	79.41%-	19,525,000.00
Teachers Service Commission		54,500.00		100,000.00	100,000.00	100,000.00-	100.00%-	100,000.00
Gombe State University		734,610,237.44	1,371,544,702.59	323,100,000.00	673,100,000.00	698,444,702.59+	103.77%+	2,500,000.00
Gombe State University of Science and Technology Kumo				200,000.00	200,000.00	200,000.00-	100.00%-	
Ministry of Higher Education		95,000.00		13,500,000.00	13,500,000.00	13,500,000.00-	100.00%-	13,500,000.00
Ministry of Health		9,000,970.00	62,170,767.62	9,000,000.00	9,000,000.00	53,170,767.62+	590.79%+	76,200,000.00
School of Nursing		3,914,978.00	47,977,700.00	15,000,000.00	39,000,000.00	8,977,700.00+	23.02%+	55,000,000.00
Traditional Medicine		297,800.00	11,800.00	2,550,000.00	2,550,000.00	2,538,200.00-	99.54%-	1,500,000.00
College of Health Technology		213,911,566.00	159,670,640.55	20,300,000.00	20,550,000.00	139,120,640.55+	676.99%+	15,000,000.00
Ministry of Environment & forest Resources		10,222,500.00	8,908,900.00		9,000,000.00	91,100.00-	1.01%-	
Gombe State Enviromental Protection Agency (GOSEPA)			177,000.00	6,500,000.00	6,500,000.00	6,323,000.00-	97.28%-	5,500,000.00
Gombe Goes Green (3G)				500,000.00	500,000.00	500,000.00-	100.00%-	
Ministry of Local Government and Chieftaincy Affairs		1,728,834,905.19		1,000,000.00	11,000,000.00	11,000,000.00-	100.00%-	
Total		**3,380,808,199.70**	**3,208,542,575.25**	**1,864,925,500.00**	**1,912,655,500.00**	**1,295,887,075.25+**	**67.75%+**	**1,535,375,000.00**
Note 38: 12050000 - Fines								
Ministry of Special Duties		156,000.00	531,000.00			531,000.00+		
Gombe State Internal Revenue Services		4,962,732.56	11,006,667.50	15,000,000.00	15,000,000.00	3,993,332.50-	26.62%-	15,000,000.00
Ministry of Works and Transport		265,500.00						
Ministry of Water Resources				300,000.00	300,000.00	300,000.00-	100.00%-	300,000.00
State Urban Planning & Dev. Board		1,780,000.00	10,528,000.00	200,000.00	5,200,000.00	5,328,000.00+	102.46%+	5,000,000.00
Directorate Of Lands		91,100.00	59,765.00			59,765.00+		
Gombe Geographic Information System (GOGIS)				1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00
High Court of Justice		5,185,048.69	19,347,864.24	5,500,000.00	9,500,000.00	9,847,864.24+	103.66%+	10,500,000.00
Sharia Court of Appeal		141,600.00	148,100.00	300,000.00	300,000.00	151,900.00-	50.63%-	50,000.00
Ministry of Higher Education				4,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	4,000,000.00

Ministry of Education		586,179.00		1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	
College of Nursing			22,509,790.25	500,000.00	500,000.00	22,009,790.25+	4,401.96%+	500,000.00
College Health Technology			424,000.00			424,000.00+		
Total		**13,318,160.25**	**64,555,186.99**	**28,800,000.00**	**52,800,000.00**	**11,755,186.99+**	**22.26%+**	**56,850,000.00**
Note 39: 12060000 - Sales								
Gombe State House of Assembly				2,500,000.00	2,500,000.00	2,500,000.00-	100.00%-	2,000,000.00
Gombe State House of Assembly Service Commission				1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00
Ministry Of Information And Strategy				200,000.00	200,000.00	200,000.00-	100.00%-	200,000.00
Establishment and Service Matters Bureau				2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	3,500,000.00
Office of The Auditor Genaral-LG				500,000.00	500,000.00	500,000.00-	100.00%-	
Civil Service Commission		4,765,700.00	1,927,996.00	7,600,000.00	7,600,000.00	5,672,004.00-	74.63%-	7,000,000.00
Ministry of Work and Transport		5,956,000.00	9,556,500.00	30,000,000.00	30,000,000.00	20,443,500.00-	68.15%-	33,000,000.00
Gombe State Independent Electoral Comm.			10,100,000.00	564,450,000.00	564,450,000.00	554,350,000.00-	98.21%-	
Local Government Service Commission		2,321,000.00	4,441,000.00	1,200,000.00	4,700,000.00	259,000.00-	5.51%-	6,000,000.00
Ministry of Agriculture		1,641,000.00	784,029,500.00	1,071,000,000.00	1,071,000,000.00	286,970,500.00-	26.79%-	832,000,000.00
Ministry of Finance				141,000,000.00	141,000,000.00	141,000,000.00-	100.00%-	110,000,000.00
Office of the Accountant General		116,494.25		100,500,000.00	50,500,000.00	50,500,000.00-	100.00%-	20,000,000.00
Board of Internal Revenue		24,088,595.00	72,417,650.00	84,000,000.00	74,100,000.00	1,682,350.00-	2.27%-	66,000,000.00
Gombe State Property Development Company		2,790,000.00	1,401,899.00	13,000,000.00	5,000,000.00	3,598,101.00-	71.96%-	
Gombe State Water Board		1,291,700.00	20,000.00	1,000,000.00	6,000,000.00	5,980,000.00-	99.67%-	2,000,000.00
Office of the Surveyor General		37,500.00	588,700.00	1,000,000.00	1,000,000.00	411,300.00-	41.13%-	1,000,000.00
Ministry Of Cooperatives & Poverty Alleviation		1,427,900.00	346,000.00			346,000.00+		
Gombe Geographic Information System (GOGIS)		25,394,481.51	988,370.10	8,000,000.00	8,000,000.00	7,011,629.90-	87.65%-	1,500,000.00
Ministry of Rural Community Development and Cooperative		120,000.00						
Judicial Service Commission		646,500.00	1,505,300.00	3,500,000.00	4,000,000.00	2,494,700.00-	62.37%-	4,000,000.00
High Court of Justice		26,000.00	36,000.00	1,000,000.00	1,000,000.00	964,000.00-	96.40%-	1,000,000.00
Sharia Court of Appeal		2,900.00	49,000.00	50,000.00	50,000.00	1,000.00-	2.00%-	
College of Legal & ISlamic Studies Nafada		557,000.00	1,294,000.00	500,000.00	4,700,000.00	3,406,000.00-	72.47%-	4,700,000.00
Ministry of Youth Development		756,000.00	440,000.00	300,000.00	500,000.00	60,000.00-	12.00%-	200,000.00
Ministry of Education		680,000.00	2,374,054.00	3,000,000.00	3,000,000.00	625,946.00-	20.86%-	
State Polytechnic Bajoga			110,000.00	4,500,000.00	4,500,000.00	4,390,000.00-	97.56%-	3,500,000.00
College of Education Billiri		390,000.00	44,500.00	3,000,000.00		44,500.00+		1,000,000.00
Teachers Service Commission		482,400.00	3,316,900.00	1,500,000.00	4,000,000.00	683,100.00-	17.08%-	1,200,000.00
Gombe State University		8,477,626.25	13,039,584.00	5,800,000.00	5,800,000.00	7,239,584.00+	124.82%+	10,000,000.00
Gombe State University for Science and technology Kumo				20,000.00	20,000.00	20,000.00-	100.00%-	
Scholarship Board				5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	10,000,000.00
Ministry of Higher Education			1,500,000.00	5,000,000.00	5,000,000.00	3,500,000.00-	70.00%-	
Ministry of Health		3,457,692.00	4,660,000.00	4,000,000.00	5,500,000.00	840,000.00-	15.27%-	6,000,000.00
School of Nursing				550,000.00	550,000.00	550,000.00-	100.00%-	1,000,000.00

College of Health Technology				10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	5,300,000.00
Gombe State Contr Healthcare Agency (Gohealth)		105,800.00	8,081,228.49	2,000,000.00	8,000,000.00	81,228.49+	1.02%+	11,000,000.00
Ministry of Enviroment and Forest Resource			380,000.00			380,000.00+		
Total		**85,830,089.01**	**922,844,139.23**	**2,086,220,000.00**	**2,039,520,000.00**	**1,116,675,860.77-**	**54.75%-**	**1,149,900,000.00**
Note 40: 12070000 - Earnings								
Ministry For Local Government			3,762,903,266.09		4,000,000,000.00	237,096,733.91-	5.93%-	
Ministry of Information				700,000.00	1,200,000.00	1,200,000.00-	100.00%-	200,000.00
Gombe Media Corporation		23,932,485.68	98,574,249.17	34,000,000.00	119,000,000.00	20,425,750.83-	17.16%-	130,000,000.00
Ministry of Agriculture		8,761,200.00	1,364,000.00	11,000,000.00	11,000,000.00	9,636,000.00-	87.60%-	5,000,000.00
Office of the Accountant General		53,919,304.73		90,000,000.00	295,000,000.00	295,000,000.00-	100.00%-	105,000,000.00
Gombe State Internal Rev Service		4,207,000.00	18,451,081.66	56,000,000.00	16,000,000.00	2,451,081.66+	15.32%+	9,000,000.00
Ministry of Trade Industry & Tourism		68,474,243.55	185,480,614.49	91,000,000.00	142,000,000.00	43,480,614.49+	30.62%+	7,000,000.00
Ministry of Science Technology and Innovation			250,000.00	8,500,000.00	8,500,000.00	8,250,000.00-	97.06%-	8,000,000.00
Ministry Of Energy And Mineral Resources				285,350,500.00	285,350,500.00	285,350,500.00-	100.00%-	
Ministry of Works		715,299,170.00	1,376,682,839.00	1,017,500,000.00	2,231,500,000.00	854,817,161.00-	38.31%-	2,006,000,000.00
Gombe Geographical Information System (GOGIS)		42,989,150.00	13,598,421.00	51,000,000.00	16,000,000.00	2,401,579.00-	15.01%-	21,000,000.00
Ministry Of Water Enviroment And Forest Resources			2,884,400.00	2,620,000.00	2,920,000.00	35,600.00-	1.22%-	2,120,000.00
Gombe State Water Board		9,500,300.00	5,933,800.00	47,500,000.00	13,500,000.00	7,566,200.00-	56.05%-	43,500,000.00
Ministry of Housing & Transport		346,500.00						
Gombe State Urban Planning Dev. Board		55,503,675.00	17,671,940.00	1,000,000.00	5,150,000.00	12,521,940.00+	243.14%+	500,000.00
Ministry of Rural Community Development and Cooperatives		112,000.00						
High Court of Justice		1,848,250.00	86,400.00	3,500,000.00		86,400.00+		
Sharia Court od Appeal		110,500.00	173,100.00			173,100.00+		
College of Legal and Islamic Studies Nafada		7,595,268.80		2,700,000.00				
Ministry of Youth and Sport Development				10,000.00	10,000.00	10,000.00-	100.00%-	150,000.00
Gombe State Agency For Community and Socail Development				100,000.00				
Ministry of Women Affairs		571,000.00	15,847,000.00	4,400,000.00	10,400,000.00	5,447,000.00+	52.38%+	4,800,000.00
Teachers Service Commission			46,200.00	1,000,000.00	1,000,000.00	953,800.00-	95.38%-	1,000,000.00
State Polytechnic Bajoga		9,898,221.14	18,969,705.85	1,000,000.00	1,000,000.00	17,969,705.85+	1,796.97%+	2,000,000.00
College of Education Billiri		13,754,292.58	3,692,097.92	4,800,000.00	20,500,000.00	16,807,902.08-	81.99%-	5,500,000.00
Gombe State University		73,290,799.77	115,743,588.60	362,200,000.00	362,200,000.00	246,456,411.40-	68.04%-	255,000,000.00
Gombe State University for Science and Technology				10,000.00	10,000.00	10,000.00-	100.00%-	
Sports Commission		1,689,000.00	650,000.00	10,000,000.00	10,000,000.00	9,350,000.00-	93.50%-	7,000,000.00
Ministry of Health		329,028,494.48	259,644,611.57	302,000,000.00	302,000,000.00	42,355,388.43-	14.02%-	330,000,000.00
College of Health Technology Kaltungo			538,600.00	1,000,000.00	303,030,000.00	302,491,400.00-	99.82%-	10,000,000.00
Traditional Medicine Board		297,800.00	11,800.00	2,550,000.00	2,550,000.00	2,538,200.00-	99.54%-	1,500,000.00
Gombe State Contr HealthCare Agency (GoHealth)		4,117,006.42	63,320,955.37			63,320,955.37+		
Ministry of Environment and Forest Resources		9,490,000.00	10,250,820.00			10,250,820.00+		
Gombe State Enviromental Protection Agency (GOSEPA)				1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	1,500,000.00

Gombe Goes Green (3G)				500,000.00	500,000.00	500,000.00-	100.00%-	
Total		**1,434,437,862.15**	**6,169,070,345.71**	**2,105,540,000.00**	**7,873,920,000.00**	**1,704,849,654.29-**	**21.65%-**	**2,954,270,000.00**
Note 41: 12080000 - Rent on Gov't Property								
Office of the Accountant General		4,943,306.57						
Ministry of Trade Industry & Tourism		1,540,900.00	818,800.00	5,000,000.00	5,000,000.00	4,181,200.00-	83.62%-	5,000,000.00
Gombe State University		902,704.08	977,929.42	730,000.00	730,000.00	247,929.42+	33.96%+	750,000.00
College of Education Billiri		3,348,333.73	1,473,662.92	2,000,000.00	2,000,000.00	526,337.08-	26.32%-	2,000,000.00
Total		**10,735,244.38**	**4,470,392.34**	**7,730,000.00**	**32,730,000.00**	**28,259,607.66-**	**86.34%-**	**7,750,000.00**
Note 42: 12090000 - Rent on Gov't Lands								
Gombe State Property Development Company		860,000.00	2,250,000.00	1,500,000.00	2,500,000.00	250,000.00-	10.00%-	
Directorate Of Lands			19,586,504.45			19,586,504.45+		
Gombe Geographic information System (GOGIS)		30,721,205.68	222,900,294.22	435,000,000.00	741,000,000.00	518,099,705.78-	69.92%-	548,000,000.00
Total		**31,581,205.68**	**244,736,798.67**	**436,500,000.00**	**743,500,000.00**	**498,763,201.33-**	**67.08%-**	**548,000,000.00**
Notes 43: 12100000 - Repayments								
Ministry of Agriculture		2,000,000.00						3,000,000.00
Office of the Accountant General		19,875,572.32	40,200,540.49	10,000,000.00	25,000,000.00	15,200,540.49+	60.80%+	25,000,000.00
Gombe Geographic Information System(GOGIS)		70,000.00		100,000.00	100,000.00	100,000.00-	100.00%-	100,000.00
Total		**21,945,572.32**	**40,200,540.49**	**10,100,000.00**	**25,100,000.00**	**15,100,540.49+**	**60.16%+**	**28,100,000.00**
Note 44: 12110000 - Investment Income								
Office of the Accountant General				30,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	
Gombe State Cont Health Care Age Gohealth)			119,151,724.27	50,000,000.00	20,000,000.00	99,151,724.27+	495.76%+	50,000,000.00
Total			**119,151,724.27**	**80,000,000.00**	**25,000,000.00**	**94,151,724.27+**	**376.61%+**	**50,000,000.00**
Note 45: 12120000 - Interest								
Office of the Accountant General		130,701,084.73	1,573,133,380.76	60,000,000.00	52,000,000.00	1,521,133,380.76+	2,925.26%+	30,000,000.00
Gombe Stat Contr HealCare Agency (GoHealth)		380,045.00	2,035,443.26	2,000,000.00	2,000,000.00	35,443.26+	1.77%+	2,000,000.00
Total		**131,081,129.73**	**1,575,168,824.02**	**62,000,000.00**	**54,000,000.00**	**1,521,168,824.02+**	**2,816.98%+**	**32,000,000.00**
Note 46: 121300 - Re-Imbursement								
Office of the Accountant General		1,462,357.99	5,051,458.30	105,000,000.00		5,051,458.30+		252,000,000.00
Gombe St. Internal Revenue Service		3,506,853,821.91	727,071,835.30			727,071,835.30+		
Gombe State University Of Sci. & Tech Kumo		354.75		100,000.00	100,000.00	100,000.00-	100.00%-	
General high Court		264,846.07						
Total		**3,530,651,955.47**	**746,702,359.17**	**126,100,000.00**	**21,100,000.00**	**725,602,359.17+**	**3,438.87%+**	**273,000,000.00**
Note 47: 12140000 - Miscellaneous								

Ministry of Agriculture		756,840.48	25.00			25.00+		
Office of the Accountant General		935,363,326.29	19,912,780.87			19,912,780.87+		
High Court		112,021.50	201,580.65		3,500,000.00	3,298,419.35-	94.24%-	3,500,000.00
College of Legal and Islamic Studies Nafada		4,530,224.95	7,648,500.00	4,000,000.00	4,000,000.00	3,648,500.00+	91.21%+	8,000,000.00
College of Education Billiri		264,846.07						
School of Health Technology		26.88	78,820,164.71			78,820,164.71+		
Gombe State University		22,335,420.82	14,478,876.64	20,000,000.00	20,000,000.00	5,521,123.36-	27.61%-	20,000,000.00
Total		**941,027,286.17**	**106,583,051.23**	**4,000,000.00**	**7,500,000.00**	**99,083,051.23+**	**1,321.11%+**	**11,500,000.00**
Note 48: BTL Receipts								
Deposit		21,774.10						
Retention			3,190,934,903.18			3,190,934,903.18+		
WHT to FIRS / GSIRS		1,742,678,991.39	1,743,288,869.63			1,743,288,869.63+		
VAT to FIRS		3,469,920,246.01	3,271,784,620.20			3,271,784,620.20+		
Loan Deduction from Salary & Other Deduction for Payroll		4,724,821,990.80						
Returned Salary		107,529,860.50	143,444,401.09			143,444,401.09+		
Returned Pension		5,394,584.63	630,995,715.95			630,995,715.95+		
National Housing Fund (NHF) - Deduction		1,073,543.83						
Refund of Deduction @ Source - CBN		269,917,786.74						
Refund of Deduction @ Source - Bailout		539,835,573.54						
Stamp Duty to FIRS / GSIRS		506,686,866.61	493,722,476.70			493,722,476.70+		
Return of Un presented Cheque		721,215.02	12,391,654.32			12,391,654.32+		
Refund of Deduction @ Source - Health Care Intervention		325,029,807.72						
Vetting of Contract Fees		469,883,359.29						
APC Secretariat		63,750,000.00	166,380,588.52			166,380,588.52+		
Refund of Deduction @ Source - CBN Cash Reserve Requirement		2,304,329,907.36						
Total		**14,531,595,507.54**	**9,652,943,229.59**			**9,652,943,229.59+**		
Note 49: 210100 - Personnel Costs								
Office of the Executive Governor		117,869,067.54	153,639,607.86	173,000,000.00	159,320,000.00	5,680,392.14+	3.57%+	226,000,000.00
Deputy Governor's Office		32,107,655.62	43,283,915.08	58,100,000.00	44,900,000.00	1,616,084.92+	3.60%+	58,600,000.00
State Emergency Management Agency (SEMA)				2,600,000.00	2,600,000.00	2,600,000.00+	100.00%+	2,600,000.00
Office of the Secretary to the State Gov't		755,572,703.87	1,011,434,467.75	631,600,000.00	1,028,345,000.00	16,910,532.25+	1.64%+	658,100,000.00
Min. of Special Duties and Intergov. Affairs		86,801,588.85	109,527,207.64		145,636,000.00	36,108,792.36+	24.79%+	15,100,000.00
Gombe State Agency For the Control of Aids		6,725,083.36	9,084,198.25	9,100,000.00	10,506,000.00	1,421,801.75+	13.53%+	14,800,000.00
Estabs and Service Matters Bureau		408,318,560.14	463,645,850.60	532,800,000.00	567,546,900.00	103,901,049.40+	18.31%+	515,300,000.00
Gombe Bureau of Public Service Reform			47,701,861.00	6,700,000.00	47,746,900.00	45,039.00+	0.09%+	15,700,000.00
Gombe State Pension Bureau			52,949.17	10,500,000.00	10,500,000.00	10,447,050.83+	99.50%+	10,500,000.00
Local Government Pension Board		11,669,919.44	13,865,285.29	33,200,000.00	33,700,000.00	19,834,714.71+	58.86%+	28,700,000.00
Muslim Pilgrim Welfare Board		6,834,521.69	9,316,450.44	16,500,000.00	9,540,000.00	223,549.56+	2.34%+	16,500,000.00

Christian Pilgrim Welfare Board		2,853,898.40	3,593,632.32	4,900,000.00	4,900,000.00	1,306,367.68+	26.66%+	4,900,000.00
Ministry of Internal Security and Ethical Orientation		14,260,227.39	12,327,830.18	23,250,000.00	23,250,000.00	10,922,169.82+	46.98%+	17,450,000.00
Gombe State House of Assembly		405,721,297.11	358,258,030.89	525,800,000.00	445,575,600.00	87,317,569.11+	19.60%+	427,800,000.00
Gombe State House of Assembly Service Comm.		145,084,365.65	154,356,718.60	309,600,000.00	264,100,000.00	109,743,281.40+	41.55%+	315,600,000.00
Ministry Of Information And Culture		99,297,805.13	131,032,337.10	154,700,000.00	154,700,000.00	23,667,662.90+	15.30%+	155,600,000.00
Gombe State Media Corporation		163,721,736.22	186,360,433.10	184,000,000.00	194,000,000.00	7,639,566.90+	3.94%+	214,900,000.00
Gombe Printing and Publishing Company		4,064,588.90	5,344,646.95	5,500,000.00	5,600,000.00	255,353.05+	4.56%+	6,880,000.00
Office of the Head of Civil Service		402,609,579.75	489,052,544.00	578,600,000.00	598,600,000.00	109,547,456.00+	18.30%+	550,600,000.00
Service Welfare Department				2,800,000.00	2,800,000.00	2,800,000.00+	100.00%+	2,800,000.00
Office of the State Auditor General		171,601,520.13	208,304,827.03	200,700,000.00	220,700,000.00	12,395,172.97+	5.62%+	256,200,000.00
Civil Service Commission		70,524,679.16	79,751,239.23	80,600,000.00	82,600,000.00	2,848,760.77+	3.45%+	80,000,000.00
Gombe State Independent Electoral Commision		47,258,555.61	48,007,310.41	57,900,000.00	59,900,000.00	11,892,689.59+	19.85%+	82,100,000.00
Office of the Auditor General - Local Government		66,044,944.54	75,474,492.12	76,500,000.00	96,500,000.00	21,025,507.88+	21.79%+	101,000,000.00
Local Government Service Commission		39,536,414.76	26,070,495.01	57,200,000.00	59,200,000.00	33,129,504.99+	55.96%+	59,200,000.00
Ministry of Agriculture		464,900,622.52	525,206,604.10	611,500,000.00	636,500,000.00	111,293,395.90+	17.49%+	499,500,000.00
Gombe State Agric Devt Programme (GSADP)		161,387,389.84	151,783,948.60	230,900,000.00	178,900,000.00	27,116,051.40+	15.16%+	186,500,000.00
Ministry of Finance and Economic Development		81,772,743.23	89,252,083.22	109,750,000.00	118,750,000.00	29,497,916.78+	24.84%+	98,750,000.00
Debt Management Department				4,900,000.00	4,900,000.00	4,900,000.00+	100.00%+	4,900,000.00
Ministry Of Budget And Economic Planning		38,763,603.42	48,903,526.95	49,400,000.00	51,400,000.00	2,496,473.05+	4.86%+	49,700,000.00
Office of the Accountant General		296,835,452.23	332,699,035.17	363,000,000.00	370,385,100.00	37,686,064.83+	10.17%+	373,000,000.00
Gombe State Internal Revenue Services		79,094,728.98	129,489,734.94	116,900,000.00	129,787,000.00	297,265.06+	0.23%+	116,900,000.00
Ministry of Commerce Trade & Industry		69,932,540.21	82,665,936.02	89,300,000.00	87,300,000.00	4,634,063.98+	5.31%+	82,300,000.00
Gombe State Property Development Company		68,746,781.77	56,837,603.70	98,810,000.00	98,810,000.00	41,972,396.30+	42.48%+	
Gombe State Investment Promotion Agency		39.94			1,050,000.00	1,050,000.00+	100.00%+	
Gombe State Small Business Ent Dev Agency		13,190,485.64	15,650,205.41	28,700,000.00	29,200,000.00	13,549,794.59+	46.40%+	29,700,000.00
Ministry of Science Technology and Innovation		49,849,857.65	67,798,349.65	67,500,000.00	71,000,000.00	3,201,650.35+	4.51%+	62,000,000.00
Ministry of Energy and Mineral Resources		26,520,275.44	32,424,007.65	33,060,000.00	35,560,000.00	3,135,992.35+	8.82%+	35,550,000.00
Ministry Of Works & Infrastructure		190,367,012.08	420,679,144.40	436,600,000.00	435,600,000.00	14,920,855.60+	3.43%+	486,500,000.00
Directorate Of Rural Roads			130,780,107.87	500,000.00	140,500,000.00	9,719,892.13+	6.92%+	25,000,000.00
State Road Maintenance Agency		8,709,391.66	13,875,144.85	12,500,000.00	14,609,000.00	733,855.15+	5.02%+	12,500,000.00
Bureau of Statistics		26,048,803.68	39,588,490.92	67,600,000.00	69,600,000.00	30,011,509.08+	43.12%+	66,600,000.00
Ministry Of Water Enviroment And Forest Re		128,822,442.80	600,443,262.76	516,500,000.00	601,290,000.00	846,737.24+	0.14%+	422,700,000.00
Gombe State Water Board		323,869,270.96	402,795,315.42	396,960,000.00	416,960,000.00	14,164,684.58+	3.40%+	401,960,000.00
Water And Sanitation Agency				2,300,000.00	2,300,000.00	2,300,000.00+	100.00%+	2,300,000.00
Small Towns Water Supply And Sanitation Age					360,000.00	360,000.00+	100.00%+	
Ministry of Housing and Urban Development		141,095,728.61						
Gombe State Housing Corporation		6,243,959.66	8,660,664.01	9,970,000.00	10,970,000.00	2,309,335.99+	21.05%+	9,600,000.00
Gombe State Urban Planning & Development Board		55,800,944.23	64,826,964.91	69,585,000.00	89,585,000.00	24,758,035.09+	27.64%+	131,085,000.00
Min Of Rural Community Dev And Corporative		214,696,496.42						
Directorate Of Lands		33,390,230.65	41,792,759.86	76,350,000.00	77,850,000.00	36,057,240.14+	46.32%+	51,000,000.00

Office of the Surveyor General of the State		35,985,630.78	51,567,457.66	48,500,000.00	55,303,000.00	3,735,542.34+	6.75%+	41,000,000.00
Gombe State Geographic Information System (GOGIS)				57,800,000.00	57,800,000.00	57,800,000.00+	100.00%+	
Judicial Service Commission		141,720,059.07	150,619,424.89	169,150,000.00	173,150,000.00	22,530,575.11+	13.01%+	155,150,000.00
Ministry of Justice		240,511,869.12	236,141,467.05	259,400,000.00	259,400,000.00	23,258,532.95+	8.97%+	257,400,000.00
College of Legal & Islamic Studies Nafada		180,442,852.51	148,575,907.55	260,800,000.00	155,800,000.00	7,224,092.45+	4.64%+	
Judiciary - High Court of Justice		1,601,876,963.66	1,751,298,148.13	1,906,500,000.00	1,824,500,000.00	73,201,851.87+	4.01%+	1,766,500,000.00
Sharia Court of Appeal		183,208,831.32	225,652,350.48	211,270,000.00	226,870,000.00	1,217,649.52+	0.54%+	224,970,000.00
Ministry Of Youth And Sport Development		48,787,805.14	57,987,514.98	56,500,000.00	65,500,000.00	7,512,485.02+	11.47%+	
Ministry of Women Affairs & Social Dev.		125,605,671.39	145,535,474.16	190,000,000.00	165,900,000.00	20,364,525.84+	12.28%+	
Agency For Social Investments Programmes				2,750,000.00	2,750,000.00	2,750,000.00+	100.00%+	
Ministry of Education		4,048,038,223.06	5,153,797,095.21	4,225,000,000.00	5,181,000,000.00	27,202,904.79+	0.53%+	
State Universal Basic Education Board		115,704,505.04	143,230,555.31	132,250,000.00	145,480,000.00	2,249,444.69+	1.55%+	
Gombe State Library Board		25,800,265.12	37,845,507.82	42,400,000.00	42,400,000.00	4,554,492.18+	10.74%+	
Adult and Non Forma Education		82,796,498.97	98,421,508.67	112,600,000.00	108,123,860.00	9,702,351.33+	8.97%+	
Teachers Service Commission		44,203,281.51	41,530,304.78	66,940,000.00	57,440,000.00	15,909,695.22+	27.70%+	
State Polytechnic Bajoga		290,632,844.18	351,688,357.54	432,000,000.00	354,986,140.00	3,297,782.46+	0.93%+	
College of Education Billiri		306,046,035.87	342,107,404.28	356,000,000.00	353,000,000.00	10,892,595.72+	3.09%+	
Gombe State University		2,519,579,996.76	4,779,113,437.46	3,567,000,000.00	4,780,860,000.00	1,746,562.54+	0.04%+	
Gombe State University of Science and Technology Kumo		42,664,170.77	21,700,684.86	47,400,000.00	27,300,000.00	5,599,315.14+	20.51%+	
Scholarship Board		15,449,616.10	19,358,064.08	23,300,000.00	23,900,000.00	4,541,935.92+	19.00%+	
Ministry of Higher Education		4,176,605.84	12,647,776.64	7,250,000.00	13,750,000.00	1,102,223.36+	8.02%+	
Ministry of Health		501,758,129.25	625,359,757.62	579,800,000.00	629,300,000.00	3,940,242.38+	0.63%+	
Primary Health Care Development Agency		29,282,663.11	32,403,181.54	43,200,000.00	36,300,000.00	3,896,818.46+	10.74%+	
College Of Nursing & Midwifery Gombe		114,325,002.49	124,016,951.49	165,000,000.00	126,000,000.00	1,983,048.51+	1.57%+	
Gombe Traditional Medicine Board		518,456.02	675,345.60	2,750,000.00	2,650,000.00	1,974,654.40+	74.52%+	
College of Health Technology Kaltungo		300,057,200.21	293,469,729.63	485,000,000.00	316,000,000.00	22,530,270.37+	7.13%+	
Gombe State Hospital Management Board		5,804,332,127.54	6,766,841,170.87	6,353,000,000.00	6,786,100,000.00	19,258,829.13+	0.28%+	
Gombe State Contributory Health Care Scheme (GOHealth)				812,000,000.00	9,500,000.00	9,500,000.00+	100.00%+	
Ministry of Environment and Forest Resources		271,536,789.37						
Gombe State Environmental Protection Agency (GOSEPA)				5,000,000.00	20,000.00	20,000.00+	100.00%+	5,000,000.00
Sports Commission		43,194,654.75	48,117,001.20	53,200,000.00	53,700,000.00	5,582,998.80+	10.40%+	
Gombe United		167,345,393.69	143,971,614.21	250,000,000.00	150,000,000.00	6,028,385.79+	4.02%+	
Fiscal Responsibility Agency		2,025,678.93	3,117,808.03	14,950,000.00	14,950,000.00	11,832,191.97+	79.15%+	15,400,000.00
Ministry of Local Government & Chieftancy Affairs		73,392,279.86	138,319,822.72	202,500,000.00	160,500,000.00	22,180,177.28+	13.82%+	
Total		**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**
Note 50 - Social Benefits								
Gratuity		2,374,653,311.13	1,816,579,843.62	2,000,000,000.00	1,816,580,000.00	156.38+	0.00%+	2,500,000,000.00
Pension		5,179,263,824.19	5,524,912,948.61	5,000,000,000.00	5,524,913,000.00	51.39+	0.00%+	5,500,000,000.00
Death Benefits			961,379,262.19		961,379,300.00	37.81+	0.00%+	

Gratuity		1,404,753.20	5,679,274.78		5,679,280.00	5.22+	0.00%+	
Contribution Pension		108,096,769.67						
Contributory Pension				5,000,000.00				
Contribution Pension		1,186,800.91						
State Health Insurance		708,805,163.79	635,855,816.27		635,855,850.00	33.73+	0.00%+	
Total		**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**
Note 51 - 220200 - Overhead Cost								
Office of the Executive Governor		5,595,975,299.86	8,577,297,874.19	7,481,500,000.00	8,587,300,000.00	10,002,125.81+	0.12%+	10,194,000,000.00
Deputy Governor's Office		307,251,321.12	433,830,671.96	325,000,000.00	435,040,000.00	1,209,328.04+	0.28%+	466,400,000.00
Sustainable Development Goals (SDGs) Office		5,847,500.00	6,550,500.00	15,000,000.00	14,900,000.00	8,349,500.00+	56.04%+	15,000,000.00
State Emergency Management Agency (SEMA)		5,520,000.00	7,131,246.42	34,200,000.00	34,200,000.00	27,068,753.58+	79.15%+	33,600,000.00
Budget Monitoring & Price Intelligence Unit (Due Process)		21,299,188.97	48,632,147.96	38,300,000.00	48,797,100.00	164,952.04+	0.34%+	33,300,000.00
Directorate of Research Documentation and ICT				161,700,000.00	17,030,000.00	17,030,000.00+	100.00%+	80,000,000.00
Office of the Secretary to the State Gov't		3,094,655,009.04	3,245,363,989.53	2,597,000,000.00	3,282,330,000.00	36,966,010.47+	1.13%+	3,594,000,000.00
Ministry of Special Duties and Intergov. Affairs		10,912,505.05	10,808,615.42		31,920,000.00	21,111,384.58+	66.14%+	48,450,000.00
Fire Service		8,800,000.00	12,241,396.67	29,100,000.00	29,100,000.00	16,858,603.33+	57.93%+	25,700,000.00
Gombe State Agency For the Control of Aids		3,000,658.10	2,986,202.27	33,700,000.00	33,700,000.00	30,713,797.73+	91.14%+	33,200,000.00
Estabs and Service Matters Bureau		22,682,500.00	57,174,000.00	66,600,000.00	78,054,102.00	20,880,102.00+	26.75%+	63,000,000.00
Gombe Bureau of Public Service Reform		14,296,976.37	40,677,048.75	46,500,000.00	41,172,696.00	495,647.25+	1.20%+	61,750,000.00
Gombe State Pension Bureau		4,797,440.25	6,808,700.00	12,500,000.00	12,500,000.00	5,691,300.00+	45.53%+	15,000,000.00
Local Government Pension Board		5,996,047.88	8,160,924.38	26,500,000.00	26,500,000.00	18,339,075.62+	69.20%+	26,500,000.00
Gombe State Joint Project Development Agenc		2,449,606.60	2,397,655.71	23,900,000.00	23,955,530.00	21,557,874.29+	89.99%+	27,200,000.00
Muslim Pilgrim Welfare Board		977,290,029.11	949,590,735.92	970,500,000.00	955,057,000.00	5,466,264.08+	0.57%+	911,500,000.00
Christian Pilgrim Welfare Board		14,886,916.97	8,608,888.00	400,000,000.00	101,000,000.00	92,391,112.00+	91.48%+	448,000,000.00
Directorate of Protocol		6,498,308.05	3,595,042.43	25,000,000.00	25,000,000.00	21,404,957.57+	85.62%+	25,000,000.00
Ministry of Internal Security and Ehical Orientation		17,429,550.00	19,989,204.87	82,450,000.00	65,450,000.00	45,460,795.13+	69.46%+	59,100,000.00
Gombe State House of Assembly		1,124,571,084.55	1,321,880,789.68	3,543,000,000.00	1,827,856,602.00	505,975,812.32+	27.68%+	5,054,000,000.00
Gombe State House of Assembly Service Comm.		11,981,836.19	14,264,762.13	417,000,000.00	286,000,000.00	271,735,237.87+	95.01%+	246,000,000.00
Ministry Of Information And Culture		21,190,636.13	25,396,000.00	108,800,000.00	80,460,000.00	55,064,000.00+	68.44%+	89,300,000.00
Gombe State Media Corporation		45,880,600.92	107,450,968.27	102,400,000.00	111,900,000.00	4,449,031.73+	3.98%+	119,900,000.00
Gombe Printing and Publishing Company		623,574.10	598,842.20	8,300,000.00	8,300,000.00	7,701,157.80+	92.79%+	8,500,000.00
Office of the Head of Civil Service		38,054,000.00	57,565,375.00	128,400,000.00	113,900,000.00	56,334,625.00+	49.46%+	108,500,000.00
Service Welfare Department				27,200,000.00	27,200,000.00	27,200,000.00+	100.00%+	25,800,000.00
Office of the State Auditor General		357,520,658.78	470,810,450.00	352,200,000.00	471,810,000.00	999,550.00+	0.21%+	424,200,000.00
Civil Service Commission		16,422,500.00	27,895,300.00	36,000,000.00	37,000,000.00	9,104,700.00+	24.61%+	45,000,000.00
Gombe State Independent Electoral Commision		7,160,350.00	112,195,526.27	89,600,000.00	114,490,000.00	2,294,473.73+	2.00%+	55,000,000.00
Office of the Auditor General - Local Government		37,603,000.00	38,728,052.38	31,500,000.00	42,500,000.00	3,771,947.62+	8.88%+	45,500,000.00
Local Government Service Commission				13,300,000.00	13,300,000.00	13,300,000.00+	100.00%+	13,300,000.00
Ministry Of Agriculture And Animal Husbandr		22,446,531.82	52,198,500.00	188,900,000.00	158,400,000.00	106,201,500.00+	67.05%+	131,000,000.00

Gombe State Agric Development Programme (GSADP)		8,910,000.00	9,598,000.00	27,500,000.00	27,500,000.00	17,902,000.00+	65.10%+	21,500,000.00
Ministry of Finance and Economic Development		1,181,212,151.88	1,266,126,174.75	1,907,550,000.00	1,323,940,000.00	57,813,825.25+	4.37%+	1,721,500,000.00
Debt Management Department		20,210,560.63	348,265,500.00	526,100,000.00	382,008,400.00	33,742,900.00+	8.83%+	512,900,000.00
Ministry Of Budget And Economic Planning		169,311,245.68	385,960,608.74	256,200,000.00	418,800,000.00	32,839,391.26+	7.84%+	433,000,000.00
Office of the Accountant General		1,841,758,883.43	1,855,816,622.52	1,757,000,000.00	1,939,045,520.00	83,228,897.48+	4.29%+	2,418,000,000.00
Gombe State Internal Revenue Services		1,190,427,417.12	1,339,760,114.66	690,500,000.00	1,341,404,600.00	1,644,485.34+	0.12%+	929,200,000.00
Development Partner Coordination Office		1,190,427,417.12	1,339,760,114.66	690,500,000.00	1,341,404,600.00	1,644,485.34+	0.12%+	929,200,000.00
Ministry Of Commerce Industry And Tourism		12,585,400.00	47,024,910.00	69,500,000.00	78,600,000.00	31,575,090.00+	40.17%+	144,000,000.00
Gombe State Property Development Company		11,540,000.00	39,858,546.00	42,000,000.00	42,000,000.00	2,141,454.00+	5.10%+	
Gombe State Investment Promotion Agency					970,000.00	970,000.00+	100.00%+	
Gombe State Small Business Ent Dev Agency		1,713,000.00	1,760,500.00	27,400,000.00	27,400,000.00	25,639,500.00+	93.57%+	32,000,000.00
GMS Micro Small Medium Ent. & M/F Development Agency		84,000.00						
Ministry of Science Technology and Innovation		18,118,861.25	25,492,261.25	81,500,000.00	77,100,000.00	51,607,738.75+	66.94%+	84,300,000.00
Gombe State Information Tech Dev Agency		500,000.00						
Ministry of Energy and Mineral Resources		10,496,254.75	21,481,100.00	79,000,000.00	91,949,431.00	70,468,331.00+	76.64%+	98,000,000.00
Ministry Of Works & Infrastructure		14,462,513.17	33,119,359.08	121,050,000.00	109,050,000.00	75,930,640.92+	69.63%+	100,500,000.00
Directorate Of Rural Roads				24,500,000.00	24,500,000.00	24,500,000.00+	100.00%+	23,250,000.00
State Road Maintenance Agency		2,395,150.00	2,398,391.43	9,850,000.00	7,741,000.00	5,342,608.57+	69.02%+	10,700,000.00
Bureau of Statistics		4,786,800.00	18,937,473.70	41,000,000.00	70,000,000.00	51,062,526.30+	72.95%+	86,000,000.00
Ministry Of Water Enviroment And Forest Resources		13,337,945.72	36,947,500.00	115,000,000.00	50,710,000.00	13,762,500.00+	27.14%+	130,200,000.00
Gombe State Water Board		28,367,186.70	24,015,295.54	80,225,000.00	61,725,000.00	37,709,704.46+	61.09%+	91,500,000.00
Water And Sanitation Agency		1,198,501.07	1,198,329.16	15,500,000.00	15,500,000.00	14,301,670.84+	92.27%+	10,500,000.00
Sustain. Urban Rural Wat.Supp San & Hygiene				108,500,000.00	108,500,000.00	108,500,000.00+	100.00%+	94,000,000.00
Small Towns Water Supply And Sanitation Age					4,640,000.00	4,640,000.00+	100.00%+	
Ministry of Housing and Transport		12,882,600.00						
Gombe State Housing Corporation		2,397,900.00	3,601,000.01	9,300,000.00	10,300,000.00	6,698,999.99+	65.04%+	163,500,000.00
Gombe State Urban Planning & Development Board		15,982,838.40	12,680,992.94	32,400,000.00	32,200,000.00	19,519,007.06+	60.62%+	87,150,000.00
Min Of Rural Community Dev And Corporative		8,491,949.62						
Directorate Of Lands		8,494,330.50		36,500,000.00	36,500,000.00	36,500,000.00+	100.00%+	28,000,000.00
Office of the Surveyor General of the State		3,714,000.00	5,994,000.00	35,500,000.00	31,197,000.00	25,203,000.00+	80.79%+	29,800,000.00
Gombe State Geographic Information System (GOGIS)		46,912,367.61	64,948,303.66	112,750,000.00	113,550,000.00	48,601,696.34+	42.80%+	134,200,000.00
Judicial Service Commission		25,261,990.28	23,989,272.50	44,500,000.00	44,500,000.00	20,510,727.50+	46.09%+	40,500,000.00
Ministry of Justice		53,508,199.47	326,822,900.00	378,250,000.00	403,750,000.00	76,927,100.00+	19.05%+	365,750,000.00
College of Legal & Islamic Studies Nafada		75,477,328.10	86,244,031.99	159,000,000.00	185,504,000.00	99,259,968.01+	53.51%+	
Judiciary - High Court of Justice		169,948,217.47	164,622,384.76	340,000,000.00	306,500,000.00	141,877,615.24+	46.29%+	315,000,000.00
Sharia Court of Appeal		87,825,789.26	83,859,000.00	194,000,000.00	191,000,000.00	107,141,000.00+	56.09%+	166,550,000.00
Ministry Of Youth And Sport Development		27,983,600.00	53,504,250.03	56,200,000.00	66,959,000.00	13,454,749.97+	20.09%+	
National Youth Services Corps		6,500,000.00	8,974,500.00	50,000,000.00	20,600,000.00	11,625,500.00+	56.43%+	
Gombe State Agency For Community And Social				5,300,000.00	2,500,000.00	2,500,000.00+	100.00%+	
Ministry of Women Affairs & Social Dev.		24,118,726.13	24,384,000.00	179,250,000.00	46,950,000.00	22,566,000.00+	48.06%+	

Gombe State Agency for Social Investment Programme		361,518.41	6,000.00	21,700,000.00	6,100,000.00	6,094,000.00+	99.90%+	
Ministry of Education		1,097,120,318.29	1,341,178,093.43	1,780,500,000.00	1,429,080,000.00	87,901,906.57+	6.15%+	
State Universal Basic Education Board		16,640,816.70	20,797,264.12	69,550,000.00	29,420,000.00	8,622,735.88+	29.31%+	
Gombe State Library Board		2,997,500.00	2,997,000.00	17,100,000.00	8,600,000.00	5,603,000.00+	65.15%+	
Adult and Non Formal Education		12,487,400.00	39,765,977.47	32,680,000.00	57,180,000.00	17,414,022.53+	30.45%+	
Teachers Service Commission		7,028,000.00	5,597,000.00	33,500,000.00	33,700,000.00	28,103,000.00+	83.39%+	
State Polytechnic Bajoga		35,260,753.04	40,647,547.10	171,700,000.00	83,700,000.00	43,052,452.90+	51.44%+	
Gombe State University		755,823,139.17	866,340,391.20	846,500,000.00	897,490,000.00	31,149,608.80+	3.47%+	
Gombe State University of Science & Technology Kumo				18,800,000.00	18,800,000.00	18,800,000.00+	100.00%+	
Scholarship Board		2,400,000.00	2,394,000.00	28,500,000.00	28,500,000.00	26,106,000.00+	91.60%+	
Ministry of Higher Education		30,045,971.87	33,478,840.00	81,850,000.00	81,850,000.00	48,371,160.00+	59.10%+	
Ministry of Health		46,703,266.36	34,148,739.72	226,200,000.00	44,900,000.00	10,751,260.28+	23.94%+	
Primary Health Care Development Agency		38,106,799.26	88,434,021.51	233,000,000.00	100,570,000.00	12,135,978.49+	12.07%+	
College Of Nursing & Midwifery Gombe		9,112,433.10	19,957,083.66	61,700,000.00	32,300,000.00	12,342,916.34+	38.21%+	
Gombe Traditional Medicine Board		5,897,238.22	2,399,878.77	18,050,000.00	18,150,000.00	15,750,121.23+	86.78%+	
College Of Health Technology Kaltungo		190,211,298.88	198,692,817.82	354,000,000.00	231,000,000.00	32,307,182.18+	13.99%+	
Gombe State Hospital Managemet Board		40,750,650.00	48,075,347.05	147,200,000.00	56,300,000.00	8,224,652.95+	14.61%+	
Gombe State Contributory Health Care (GOHealth)		13,388,714.56	16,211,954.82	101,000,000.00	40,500,000.00	24,288,045.18+	59.97%+	
Ministry of Environment and Forest Resources		15,587,880.00						
Gombe Goes Green (3G) Coordination Office		5,263,600.00	2,405,000.00	15,000,000.00	9,190,000.00	6,785,000.00+	73.83%+	15,000,000.00
Gombe State Environmental Protection Agency (GOSEPA)		35,789,700.00	83,515,029.93	67,400,000.00	84,390,000.00	874,970.07+	1.04%+	79,500,000.00
Sports Commission		59,325,217.84	45,884,512.39	125,500,000.00	100,000,000.00	54,115,487.61+	54.12%+	
Gombe United		4,793,430.86	4,791,110.08	55,000,000.00	47,000,000.00	42,208,889.92+	89.81%+	
Fiscal Responsibility Agency		2,995,310.00	3,285,552.48	30,900,000.00	29,900,000.00	26,614,447.52+	89.01%+	39,000,000.00
Ministry of Local Govt & Chieftancy Affairs		4,000,000.00	13,099,000.00	43,000,000.00	34,500,000.00	21,401,000.00+	62.03%+	
Gombe Security Traffic & Enviromental Corp (G-TEC)				10,700,000.00	5,800,000.00	5,800,000.00+	100.00%+	
Total		**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**
Note 52 - Consolidated Revenue Fund								
Charges (Excluding Public Debt and Social Benefits)								
Contribution to Local Government Pension Board		135,806,422.44	165,988,076.76	200,000,000.00	166,000,000.00	11,923.24+	0.01%+	
10% of IGR to Local Government			1,122,879,388.02	100,000,000.00	1,122,900,000.00	20,611.98+	0.00%+	2,100,000,000.00
Domestic Loans Interest/Discount		9,231,861,582.47	12,610,337,613.82		12,610,337,700.00	86.18+	0.00%+	105,000,000.00
Total		**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**
Note 53 - BTL Payments								
WHT Due to FIRS / GSIRS		1,297,327,532.03	293,947,914.04			293,947,914.04-		
VAT Due to FIRS		2,307,498,626.82	372,490,782.21			372,490,782.21-		
Loans Deduction from Salary		118,938,780.91	68,282,973.81			68,282,973.81-		
Returned Salary		171,739,697.15	663,008,412.65			663,008,412.65-		

Returned Pension		61,372,167.64	589,454,885.34			589,454,885.34-		
Deduction @ Source CBN		269,917,786.74						
Deduction @ Source Bailout		539,835,573.54						
Stamp Duty Due to FIRS / GSIRS		359,060,675.80	168,778,907.98			168,778,907.98-		
Deduction @ Source Health Care Intervention		325,029,807.72						
Vetting of Contract Fees		308,228,760.82						
Deduction @ Source Ecological Fund Deduction		834,182,229.90	362,357,485.78			362,357,485.78-		
Deduction @ Source CBN Differenciated Cash Reserve Requireme		2,304,329,907.36						
Deduction @ Source National Housing Loan Facility (Family H		0.01						
Deduction @ Source Refund of Paris Club Deduction		300,738,140.70						
Refund of IGR Sweep Back - Gombe State LGAs		1,390,205,657.93						
Refund of IGR Sweep Back - Amashpay Ltd [Hospitals]		23,781,685.75	11,711,974.20			11,711,974.20-		
Refund of IGR Sweep Back - Drug Revolving Fund [MOH]		21,900,813.00	5,243,098.00			5,243,098.00-		
Imprest		2,118,120,215.23						
Motor Vehicle Advance - Gombe State		3,654,594.59						
National Housing Fund (NHF)		241,866,069.17	19,503,219.58			19,503,219.58-		
Miscellanous Payment		638,325,567.78						
Overpayment		5,002.65						
Transfer to Local Govt. Joint Fund - LGJF			1,038,243,108.49			1,038,243,108.49-		
Transfer iro Contract Financing Facility - [Zenith CFF]			3,188,663,936.78			3,188,663,936.78-		
10% Withholding Tax on Rent		35,960,483.50	32,517,392.09			32,517,392.09-		
5% Withholding Tax on Contracts		132,319,679.33	191,405,773.27			191,405,773.27-		
5% Value Added Tax (VAT)		174,911,700.42	451,925,393.82			451,925,393.82-		
Withholding Tax on Contracts (PLC)		713,599.89	47,461,282.51			47,461,282.51-		
Stamp Duty		28,561,855.24	15,275,172.23			15,275,172.23-		
Local Govt Pension Board Multipurpose Coops Society		5,398,287.03	5,231,171.08			5,231,171.08-		
Gombe Sports Comm (Ja emje Cooperative Society)		9,010,467.97						
G20 Multipurpose Cooperative Society Ltd		52,260,262.86	317,514,701.81			317,514,701.81-		
Amana GMC Multipurpose Cooperatives Society		87,600.00	1,502,512.32			1,502,512.32-		
Treasury Staff Multipurpose Cooperative Society		45,261,370.80	161,184,972.98			161,184,972.98-		
ANFEA Multipurpose Cooperative Society savings		3,397,240.68	5,064,911.51			5,064,911.51-		
SON & MW Multipurposecooperative Savings Scheme		19,751,786.46	8,134,948.41			8,134,948.41-		
BOIR Multipurpose savings		4,556,643.91	16,108,613.33			16,108,613.33-		
BPB Multipurpose Cooperatives Savings sheme		5,000.00						
Labour/Ashdene 500Housing Units Loan		8,533,824.63	7,365,623.96			7,365,623.96-		
Library Board Multipurpose Cooperative Society		1,756,334.28	5,675,441.85			5,675,441.85-		
GSADP Multipurpose Savings Scheme		2,010,342.52	2,801,770.67			2,801,770.67-		
Gombe State Medical Lab Multipurpose		24,763,354.42	25,169,306.57			25,169,306.57-		
GSCS Multipurpose Savings		26,392,981.94	27,091,764.00			27,091,764.00-		
Ministry of Education Multipurpose Savings		63,281,256.53	121,305,766.39			121,305,766.39-		

GSIPPC LTD		1,496,250.00	152,016.66			152,016.66-		
Credit Direct Ltd		913,661,280.58	745,592,659.47			745,592,659.47-		
ANCOPS Welfare Scheme		3,089,315.92	2,817,594.53			2,817,594.53-		
State Audit Multipurpose Cooperative Society		435,228.54	1,210,161.27			1,210,161.27-		
NASU SUBEB		901,736.32	358,703.93			358,703.93-		
GOMSDOCS Multipurpose Cooperatives Society		25,610,000.00	28,179,207.80			28,179,207.80-		
Nigerian Society of Phisiotheraphy (NSP)		633,000.00	453,000.00			453,000.00-		
Sharia Court of Appael Staff Multipurpose Coops Society		2,853,791.22	3,289,866.17			3,289,866.17-		
Shongom Micro Finance Bank			3,052,000.00			3,052,000.00-		
FMBN Home Renovation Loan Scheme		464,201,776.29	540,933,460.77			540,933,460.77-		
Treasury Women Association Gombe (TREWAG)		3,881,000.00	7,027,031.14			7,027,031.14-		
Gadam Community Development Association (GACDA)		1,249,400.00	1,338,100.00			1,338,100.00-		
Union Deductions Tertiary Institutions		41,118,079.33	73,664,768.97			73,664,768.97-		
Nigerian Medical & Dental Association		9,870,000.00	4,723,616.23			4,723,616.23-		
MWR Multipurpose Savings		69,741,400.00	96,376,861.10			96,376,861.10-		
Min For Local Govt Multipurpose		11,444,400.00	16,873,654.97			16,873,654.97-		
NUT Multipurpose Cooperative Savings Scheme		81,943,587.36	154,674,305.54			154,674,305.54-		
Women Multipurpose Cooperative Society (S/Audit)			572,450.89			572,450.89-		
Radio & Television Multipurpose Savings Scheme		11,286,600.00	9,384,810.00			9,384,810.00-		
SAU Multipurpose Savings Scheme		4,426,987.67	5,858,764.67			5,858,764.67-		
TSC Multipurpose Multipurpose Cooperatives		4,823,480.58	4,506,004.95			4,506,004.95-		
High Court of Justice Multipurpose		4,150,833.34	17,326,203.51			17,326,203.51-		
A.A.E.U.N . Agric & Allied		7,316,904.88	7,915,653.28			7,915,653.28-		
A.U.P.C.R.E		16,637,526.08	16,037,050.78			16,037,050.78-		
ICPAN Contribution		29,500.00	143,350.00			143,350.00-		
AMLS Association of Medical		5,334,000.00	973,176.64			973,176.64-		
Association of National Accountants of Nigeria (ANAN)		1,144,000.00	2,518,730.59			2,518,730.59-		
Association of Senior Civil Servant of Nigeria (ASCSN)		15,708,908.08	12,448,934.99			12,448,934.99-		
Deduction of 10% from Basic Salary		3,433,860.91						
Estate Rent Deduction		90,000.10	4,220,508.99			4,220,508.99-		
GOFCDA		124,500.00	13,904,251.76			13,904,251.76-		
Hotels & Personal S. Workers		686,748.67	4,225,884.86			4,225,884.86-		
Islamic Health Student Association		1,952,963.24	5,976,956.17			5,976,956.17-		
Islamic Medical Association Gombe		13,703,240.27	45,235,711.40			45,235,711.40-		
Judiciary Staff Union of Nigeria (JUSUN)		15,573,228.13	13,225,857.90			13,225,857.90-		
M.H.W.U.N. Medical Health		38,602,069.91	41,557,065.30			41,557,065.30-		
Magistrate Union		1,625,400.00	3,706,739.01			3,706,739.01-		
Medical student Levy		1,992,000.00	2,379,542.53			2,379,542.53-		
N.A.N.M. National Association of Nurses & Midwives		140,950,717.86	216,298,545.69			216,298,545.69-		
N.A.R.D National Ass of Residence Doctors		4,654,000.00	3,547,000.00			3,547,000.00-		

NASU (Library) Non Academic		1,246,561.48	1,319,133.17			1,319,133.17-		
NASU Non Academic		20,800,316.10	48,899,055.48			48,899,055.48-		
Nigerian Veterinary Medical Ass		1,540,808.90	567,000.00			567,000.00-		
N.C.S.U Nigerian Civil Service Unioin		38,622,992.74	3,479,894.47			3,479,894.47-		
NUCTSAS		5,013,804.64	4,705,733.09			4,705,733.09-		
Permaceuticals Society of Nigeria [PSN]		1,623,303.00	4,788,182.00			4,788,182.00-		
Paliamentary Staff Association		4,069,018.58	2,808,737.32			2,808,737.32-		
Printing workers		1,922,328.04	2,200,975.73			2,200,975.73-		
RATTAWU		3,579,022.86	19,066,228.83			19,066,228.83-		
NLC 10% Deduction		18,263,059.60	189,274,962.35			189,274,962.35-		
NLC Loan		1,331,466.67						
Nigerian Union of Pensioners		38,001,783.15	39,246,697.66			39,246,697.66-		
Ass of Retired Permanent Secretaries		6,742,842.35	6,725,190.33			6,725,190.33-		
Radiographers Association Of Nigeria		2,029,424.76	3,942,546.51			3,942,546.51-		
SSG Office Cooperative Society		6,113,222.45	11,012,474.98			11,012,474.98-		
Civil Service Commission Staff Multipurpose Cooperative Soc		10,413,450.00	13,598,450.00			13,598,450.00-		
APC SECRETARIAT		93,645,989.60	112,129,076.68			112,129,076.68-		
Iman Multipurpose Cooperative Society (IMCS)		58,306,914.12	67,708,461.07			67,708,461.07-		
Fauwahs Services Limited		81,726,827.54	247,496,784.02			247,496,784.02-		
Contributory Health Care LGA/LEA (GoHEALTH) Deductions		24,000.00	2,227,759,667.17			2,227,759,667.17-		
Total		**18,337,732,468.11**	**13,343,832,670.98**			**13,343,832,670.98-**		
Note 54 - Repayment of External Loans								
Foreign Principal - Treasury Bill (Long Term)		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
Total		**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**
This represent deductions at Source								
from FAAC for Repayment of External Loans								
Note 55 - Repayment of Internal Loans								
Domestic Principal - Longterm Borrowing		2,692,427,489.94		20,200,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	10,500,000,000.00
Bond Repayment		2,101,669,073.19						
Repayment FGN Bailout to States		366,922,425.60	914,424,844.81		914,424,850.00	5.19+	0.00%+	
Repayment of CBN Loan		186,492,699.80	133,858,220.03		133,858,250.00	29.97+	0.00%+	
SUBEB Loan Repayment		669,420,641.89	535,031,711.87		535,031,750.00	38.13+	0.00%+	
GROCOL - Bond Repayment		1,284,134,438.56	1,490,564,850.91		1,490,564,860.00	9.09+	0.00%+	
Repayment of CBN Budget Support Fund		65,341,115.54						
Repayment of Health Care Intervention Loan		182,211,551.22	199,304,251.55		199,304,260.00	8.45+	0.00%+	
Jewel Sukuk - Bond Repayment		2,442,899,111.53	2,821,634,837.17		2,821,634,850.00	12.83+	0.00%+	
Repayment of CBN Discounted Cash Reserve Requirement		994,569,299.67	1,090,540,637.14		1,090,540,650.00	12.86+	0.00%+	
Repayment of National Housing Loans Facility (Family Homes)		262,552,290.47	559,934,029.43		559,934,050.00	20.57+	0.00%+	

Repayment of Contract Financing Facility - [UBA CFF]			4,344,357,604.20		4,344,357,610.00	5.80+	0.00%+	
Repayment of GOS Private Bond			971,349,465.31		971,349,500.00	34.69+	0.00%+	
Domestic Principal - Shortterm Borrowing				105,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	
Total		**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**
Note 56 - Transfer to Capital Development Fund								
Transfer to Capital Development Fund		23,514,987,986.84	137,077,673,863.45	44,402,245,500.00	181,346,131,433.00	44,268,457,569.55+	24.41%+	
Total		**23,514,987,986.84**	**137,077,673,863.45**	**44,402,245,500.00**	**181,346,131,433.00**	**44,268,457,569.55+**	**24.41%+**	

ANNUAL REPORT 2024

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	Budget
			2023	2024	2024	2024	2024	2024	2025
			₦	₦	₦	₦	₦	%	
Note 57 - Transfer from Consolidated Revenue Fund									
20007001/14010101	Transfer from CRF		23,514,987,986.84	137,077,673,863.45	44,402,245,500.00	181,346,131,433.00	44,268,457,569.55-	24.41%-	
Total			**23,514,987,986.84**	**137,077,673,863.45**	**44,402,245,500.00**	**181,346,131,433.00**	**44,268,457,569.55-**	**24.41%-**	
This represent Transfer from Recurrent Budget Surplus									
Note 58 - External Loans									
20001001/14030203	W/Bank Health System Devlopment Programme		417,000,000.00						
20001001/14030207	Sustain. Urban Rural Water Supply San & Hygine (SURWASH) WB		1,426,138,679.05	1,083,617,834.64	500,000,000.00	500,000,000.00	583,617,834.64+	116.72%+	
20001001/14030218	ACreSAL (W/BANK)		1,433,169,031.13	5,291,572,360.99	4,000,000,000.00	4,000,000,000.00	1,291,572,360.99+	32.29%+	
20001001/14030209	Bilingual Education Programme (IDB)		45,333,568.88						
20007001/14030211	Accelerating Nutrition Results in Nigeria		381,247,760.54	1,157,685,689.59	1,000,000,000.00	1,000,000,000.00	157,685,689.59+	15.77%+	
20007001/14030212	Immunization Plus and Malaria Progree by Accelarating Covera			1,178,976,463.00			1,178,976,463.00+		
20007001/14030135	Nigeria CAREs Project				10,000,000,000.00	30,000,000,000.00	30,000,000,000.00-	100.00%-	
20007001/14030206	Inno Dev and Effective in the Acqui of Skills IDEAS Project		227,500,000.00	91,814,955.08	1,500,000,000.00	1,500,000,000.00	1,408,185,044.92-	93.88%-	
20007001/14030212	Livestock Productivity and Resilliance support project (W/Ba		194,100,500.84	244,925,195.24	1,000,000,000.00	1,000,000,000.00	755,074,804.76-	75.51%-	
20007001/14030213	Ease of Doing Business - SEBER (PforR)				500,000,000.00	500,000,000.00	500,000,000.00-	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)		469,050,210.00	797,627,720.00	2,000,000,000.00	4,910,000,000.00	4,112,372,280.00-	83.76%-	
20007001/14030216	Covid-19 Preparedness & Response Project (CO-PREP)				50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	
20007001/14030217	Adolescent Girls Initiative for Learning and Empowerment			877,160,700.91	200,000,000.00	200,000,000.00	677,160,700.91+	338.58%+	
20007001/14030218	Business Enabling Reforms - SEBER (PforR)				2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	100.00%-	
Total			**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%-**	
Note 59 - Internal Loans									
20007001/14030101	Commercial & Other Bank Loans				20,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	100.00%-	
20007001/14030113	SUBEB Loans		1,204,452,353.76						
20007001/14030116	UBA Contract Financing Facility		14,977,395,933.54	2,126,400,951.36			2,126,400,951.36+		
20007001/14030118	GOS Private Bond Proceed			18,800,000,000.00			18,800,000,000.00+		
20007001/14030121	Carbon Fund for Budget Support				5,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-	
20007001/14030122	Bonds				25,000,000,000.00	25,000,000,000.00	25,000,000,000.00-	100.00%-	
20007001/14030125	Green Bond				5,000,000,000.00	5,000,000,000.00	5,000,000,000.00-	100.00%-	
Total			**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%-**	

Note 60 - Other Capital Receipts									
20007001/14020201	Local Gov't Contribution to Joint Projects		2,380,960,028.95	5,805,449,396.03	5,000,000,000.00	5,000,000,000.00	805,449,396.03+	16.11%+	
20007001/14020203	FGN Reimbursement on Capital Project		1,524,000,000.00		3,000,000,000.00	3,000,000,000.00	3,000,000,000.00-	100.00%-	
20007001/14020203	Local Gov't Contribution to Higher Education		1,367,611,236.21	1,887,518,562.46			1,887,518,562.46+		
20007001/14020204	Local Government Contribution to GoHealth Program		291,546,765.41	891,312,753.24			891,312,753.24+		
20007001/14020207	Domestic Assistance/Donation by Individual/Coporate Bodies			5,253,000.00			5,253,000.00+		
20007001/14020208	Enterprenuership Development Fund [NEDC]			1,500,000,000.00			1,500,000,000.00+		
20001001/13010102	SDGs Conditional Grants				50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	
20001001/13010103	SFTAS		2,815,708,966.00						
20001001/13010104	UBE		1,345,352,353.76	27,800,000.00	1,400,000,000.00	1,400,000,000.00	1,372,200,000.00-	98.01%-	
20001001/13010105	TET Fund		366,663,229.06	1,343,498,490.00	2,000,000,000.00	2,000,000,000.00	656,501,510.00-	32.83%-	
20001001/13010110	Strategic Support for Water Supply (COVID_19)				50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	
20001001/13010111	COVID-19 Intervention		107,002,300.00						
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		10,015,578,648.00	25,305,166,261.04			25,305,166,261.04+		
20001001/13010115	FGN Project Grants					120,000,000,000.00	120,000,000,000.00-	100.00%-	
17003001/13000000	FG - SUBEB Matching Grant			1,395,784,959.14			1,395,784,959.14+		
17003001/13010104	Better Education Service Delivery for All (BESDA)		5,944,492,739.11			100,000,000.00	100,000,000.00-	100.00%-	
20001001/13010202	UNICEF		119,218,982.10	200,476,137.99			200,476,137.99+		
20001001/13010206	United Nations Systems				200,000,000.00	200,000,000.00	200,000,000.00-	100.00%-	
20001001/13010207	International NGO's		280,000.00		100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-	
20001001/13010208	Inclusive Basic Service Delivery ADB				1,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-	
20001001/13010215	Sustainable Water Supply (W/Bank)					50,000,000.00	50,000,000.00-	100.00%-	
20001001/13010215	Health System Support Grant (GAVI)		350,000.00	2,910,000.00			2,910,000.00+		
20001001/13010217	Basic Health CAREs Promotion Fund				1,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-	
20001001/13020408	Partnership For Extended Water Supply Sanitation and Hygeine		885,687,130.01						
20001001/13020411	Gombe State Malaria Elimination Program				1,400,000,000.00	1,400,000,000.00	1,400,000,000.00-	100.00%-	
20001001/13020412	USAID State2State Activity				100,000,000.00	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%-	
17003001/13010201	SUBEB - UNICEF Program		2,361,900.00						
2200100100/13000001	UNIDO Small Hydro Power (shp) Project				200,000,000.00	200,000,000.00	200,000,000.00-	100.00%-	
Total			**27,166,814,278.61**	**38,365,169,559.90**	**16,050,000,000.00**	**136,200,000,000.00**	**97,834,830,440.10-**	**71.83%-**	
Note 61 - 701 - General Public Services									
70111 - Executive and Legislative Organs			2,978,093,840.18	4,792,512,592.32	3,413,000,000.00	5,207,400,000.00	414,887,407.68+	7.97%+	3,701,500,000.00
70112 - Financial and Fiscal Affairs			42,380,890.50	25,348,012.00	620,500,000.00	397,100,000.00	371,751,988.00+	93.62%+	940,000,000.00
52102001/23030121/13000003	Renovation of Office Buildings				30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00
70131 - General Personnel Services					157,000,000.00	103,500,000.00	103,500,000.00+	100.00%+	165,000,000.00
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%+	10,000,000.00
11001002/23050101/13000002	Communication Gadgets				15,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	15,000,000.00

11001002/23030121/13000003	Rehabilitation of Deputy Governor's Residence				50,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	150,000,000.00
11001002/23030100/13000204	Rehabilitation of Deputy Governor's Office Complex				100,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	150,000,000.00
61004001/23010112/13000002	Purchase of Office Funiture & Equipment				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	
61004001/23010113/13000004	Procurement of Laptops and other Acessories				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	
61008001/23010119/00008200	Purchase of 1 Set 18KVA Solar Source of Power (Renewable En				30,000,000.00	25,000,000.00	25,000,000.00+	100.00%+	30,000,000.00
61008001/23010112/00000000	Purchase of Office Equipment				10,000,000.00				
61008001/23050108/00026200	Palliative to Support Removal Fuel Subsidy				50,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	
61006001/23010112/13000001	Purchase of Office Furniture & Equipment				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	
61006001/23010113/13000002	Purchase of Office Equipment/ICT				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	
61006001/23020121/13000003	Renovation of Office Building				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	
61037001/23010119/13000004	Purchase of 1 set of 18 KVA Solar Source of power (Renewable				30,000,000.00	500,000.00	500,000.00+	100.00%+	30,000,000.00
15001001/23010100/00010119	Purchase of 1 Set 33 KVA Solar Source Energy				84,000,000.00				30,000,000.00
61038001/23030100/23030121	Renovation Of Office Complex				10,000,000.00	500,000.00	500,000.00+	100.00%+	10,000,000.00
1103500300/23010103/06000005	Infrasturcture Donor Scheme (State Wide)			8,000,000.00	2,000,000.00	8,001,000.00	1,000.00+	0.01%+	5,000,000.00
1103500300/23010102/13000001	Provision of 3 Four Wheel Truck Van for Monitoring and Sup				3,000,000.00	10,000.00	10,000.00+	100.00%+	5,000,000.00
1103500300/23010102/13000002	Drilling of 500 MTRS Solar Borehole in Dukku LGA				2,000,000.00	10,000.00	10,000.00+	100.00%+	5,000,000.00
1103500300/23030101/13000003	Renovation and Expansion of Emirs and Chiefs Palaces acros			24,508,397.85	3,000,000.00	33,000,000.00	8,491,602.15+	25.73%+	250,000,000.00
1103500300/23010119/13000004	Provision of 100 each Solar Street Light Across 11 LGAs Head			5,290,470,413.26	2,000,000.00	5,302,000,000.00	11,529,586.74+	0.22%+	1,000,000,000.00
1103500300/23050102/13000006	Installation of Budget Software in 11 LGAs				3,000,000.00	10,000.00	10,000.00+	100.00%+	5,000,000.00
1103500300/23020114/13000007	Implementation of Joint Projects accross LGAs								2,500,000,000.00
12004001/23010136/13000108	Purchase of Electrical/Electronic Equiptment				10,000,000.00	500,000.00	500,000.00+	100.00%+	15,000,000.00
23001001/23030111/00000131	Renovation of External Structure Works and Services				20,000,000.00	500,000.00	500,000.00+	100.00%+	
23001001/23050100/00000132	Comletion of NUJ Press Centre				7,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	
23001001/23020124-23020107	Construction of Cultural Theatre Meseum and Artist Camp				10,000,000.00	500,000.00	500,000.00+	100.00%+	10,000,000.00
23001001/23020124/02000008	Construction of Tourism Sites at Pandi Takki and Sultan At				20,000,000.00	500,000.00	500,000.00+	100.00%+	15,000,000.00
23001001/23020100/23020124	Completion of Kaltungo Meseum				30,000,000.00	500,000.00	500,000.00+	100.00%+	10,000,000.00
23001001/23020100/23020127	Construction of 50KWA A. M Radio Station				25,000,000.00	500,000.00	500,000.00+	100.00%+	5,000,000.00
23004001/23010119/00000600	Purchase of 1 set of 100 KVA Solar Source of power (Renewab			58,941,173.00	200,000,000.00	59,000,000.00	58,827.00+	0.10%+	100,000,000.00
40001001/23030121/00000102	Expansion /Renovation of Office Building				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00
49001001/23020441/13010119	Purchase of 1 set of 40 KVA Solar Source Energy				120,000,000.00				20,000,000.00
20007001/23050108/13000107	Gombe State Personell Management Information System				50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	500,000,000.00
22001001/23030124/12000008	Upgrading and Fencing of Major Markets in the11 LGAs of the				45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	100,000,000.00
34001001/23030121/00000109	Renovation/Upgrade of International Conference Centre				20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	
34001001/23020102/00000125	Construction of Affordable Family Homes			778,813,145.56	1,500,000,000.00	1,426,000,000.00	647,186,854.44+	45.38%+	200,000,000.00
34001001/23030100/13000002	Renovation of Office Building				50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	

34004001/23020118/13000001	Consruction/ Conversion Of Existing Structures				45,000,000.00	45,000,000.00	45,000,000.00+	100.00%+	45,000,000.00
52001001/23020105/00000124	Portable Water in Rural Areas via Boreholes				250,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	250,000,000.00
18051001/23010112/13000022	Purchase of Office Furniture				15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	15,000,000.00
18053001/23010119/13000105	Purchase and Installation of Sets Generators for Khadis Qtrs								20,000,000.00
14001001/23020618/02000002	Support for the Vulnerable				20,000,000.00	20,000,000.00	20,000,000.00+	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%+	20,000,000.00
14001001/23020101/13000011	Construction of additional WDCs in Gombe Y/Deba & Kaltung								30,000,000.00
14001001/23020100/13000012	Renovation of Ministry of Women affairs and Hajiya Amina In				30,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	30,000,000.00
14001001/23050101/13000013	Women Peace and Security				1,500,000.00	1,500,000.00	1,500,000.00+	100.00%+	1,500,000.00
14001001/23020101/13000015	Renovation of Existing Rehabilitation Center Gombe and Billi				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00
52003001/23020101/00000103	Renovation of Office Building				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00
51001001/23030101/13000006	Upgrading of Emirs Palace				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	
51001001/23010105/13000007	Purchase of Vehicles				4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	5,000,000.00
51001001/2301012/13000008	Purchase of ICT Equipment For LGAs Budget Office				4,000,000.00	4,000,000.00	4,000,000.00+	100.00%+	4,000,000.00
51001001/23010112/13000010	Renovation/Furnishing of Head Quarters				1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	10,000,000.00
51001001/23030128/03000011	Upgrading of Graveyards				100,000,000.00	100,000,000.00	100,000,000.00+	100.00%+	
51001001/23050101/13000012	Nigeria For Women Project (NFWP) World Bank Project				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	10,000,000.00
26006001/23020102/13000015	Construction of Male and Female Hostel				100,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	100,000,000.00
26006001/23020101/13000017	Construction of Central Store				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00
26006001/23020111/13000018	Construction of New Library.		21,228,803.30						
26006001/23020107/13000020	Construction of Language Laboratory For Mass Communicatio				15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	
26006001/23020111/13000023	Library Development (TETFund)			63,146,386.30	50,000,000.00	63,200,000.00	53,613.70+	0.08%+	20,000,000.00
26006001/2302011/13000024	Construction of Library (Faculty of Language)				1,000,000.00	3,000,000.00	3,000,000.00+	100.00%+	5,000,000.00
13001001/23020118/00000123	Updrading of Existing Skills Centres				10,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	10,000,000.00
16018001/23050101/13000009	Intelligence Management and Monitoring		238,312,361.53	193,285,581.49	250,000,000.00	194,000,000.00	714,418.51+	0.37%+	20,000,000.00
16018001/23050101/13000010	Hunters and Vigilenties [Security]			6,000,000.00	70,000,000.00	56,000,000.00	50,000,000.00+	89.29%+	20,000,000.00
23001001/23050101/00005300	Consultancy Services				8,000,000.00	500,000.00	500,000.00+	100.00%+	
38004001/23050101/00000104	Develovpment and Hosting of Bureau of Statiscs Website					3,000,000.00	3,000,000.00+	100.00%+	4,000,000.00
38004001/23050102/13000005	Development and Hosting Of Bureau of Statistics Website				3,000,000.00				5,000,000.00
52102001/23020105/10000020	Construction of Gombe Township water SUP Augmentation sc				20,000,000.00				20,000,000.00
52102001/23020105/10000021	Construction Of Water supply at Gombe state uni of science K								20,000,000.00
13001001/23050100/00000101	Logistic For Digital Youth Empowerment SDGs					1,000,000.00	1,000,000.00+	100.00%+	

63001001/23020107/05000019 State Polytechnic Bajoga		195,003,320.97						
16018001/23010104/13000001 Purchase of 100 Motor Cycles				50,000,000.00	500,000.00	500,000.00+	100.00%+	40,000,000.00
16018001/23010106/13000003 Purchase of Cinema Van				10,000,000.00	500,000.00	500,000.00+	100.00%+	10,000,000.00
16018001/23010136/13000005 Purchase of Assorted Communication / Security Gadgets [CC				80,000,000.00	500,000.00	500,000.00+	100.00%+	10,000,000.00
16018001/23010113/13000006 Graphic Machines				20,000,000.00	500,000.00	500,000.00+	100.00%+	20,000,000.00
16018001/23020118/13000007 Construction of Three Rehabilitation Centres in Senatorial				25,000,000.00	500,000.00	500,000.00+	100.00%+	25,000,000.00
16018001/23020101/13000008 Construction of Eleven [11]Local Government Areas Office				25,000,000.00	500,000.00	500,000.00+	100.00%+	25,000,000.00
23001001/23020100/00000129 Construction of Cultural Theatre					500,000.00	500,000.00+	100.00%+	10,000,000.00
34001001/23020100/00000105 Construction of Account Section and Workshops at Depoty Gc				20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00
34001001/23030100/00000113 Rehabilitation and Furnishing of Deputy Governor office Comp				30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	70,000,000.00
34001001/23010100/00000300 Purchase of Operational Vehicle				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00
34001001/23010100/00000900 Purchase of 1 Set 40 KVA Solar Source of Power (Renewable)				30,000,000.00				30,000,000.00
13001001/23050100/00000117 Go-Cares Project			1,121,435,291.66	300,000,000.00	1,122,000,000.00	564,708.34+	0.05%+	500,000,000.00
14001001/23010133/13000007 Purchase of Working Materials				20,000,000.00	20,000,000.00	20,000,000.00+	100.00%+	20,000,000.00
25001001/21020118 Other Allowances								
Total		**3,475,019,216.48**	**12,362,460,993.44**	**8,458,000,000.00**	**14,656,731,000.00**	**2,294,270,006.56**	**15.65%**	**11,501,000,000.00**
Note 62 - 702 - Defense								
Note 63 - 703 - Public Order and Safety								
70320 - Fire Protection Services				15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	365,000,000.00
70330 - Law Courts		596,471,264.03	87,819,332.78	1,295,500,000.00	2,205,500,000.00	2,117,335,667.22+	96.01%+	1,787,500,000.00
70350 - Research and Development Public Order and Safety				32,000,000.00	2,500,000.00	2,500,000.00+	100.00%+	30,000,000.00
Total		**596,471,264.03**	**87,819,332.78**	**1,342,500,000.00**	**2,223,000,000.00**	**2135180667.22+**	**96.05%+**	**2,182,500,000.00**
Note 64 - 704 - Economic Affairs								
70411 - General Economic and Commercial Affairs		12,646,379,088.10	43,853,970,070.27	13,140,000,000.00	47,310,900,000.00	3,456,929,929.73+	7.31%+	23,339,000,000.00
70412 - General Labour Affairs		262,239,392.15		100,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	20,000,000.00
70421 - Agriculture		8,551,263,695.20	16,352,512,902.78	7,341,500,000.00	17,272,800,000.00	920,287,097.22+	5.33%+	11,781,000,000.00
70435 - Electricity		1,529,499,167.07		95,000,000.00	87,000,000.00	87,000,000.00+	100.00%+	105,000,000.00
70441 - Mining of Mineral Resources Other Than Mineral Fuels				47,000,000.00	27,000,000.00	27,000,000.00+	100.00%+	27,000,000.00
70442 - Manufacturing				1,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	
70443 - Construction			19,224,037,663.18	11,715,000,000.00	19,333,610,000.00	109,572,336.82+	0.57%+	12,025,000,000.00
70451 - Road Transport				130,500,000.00	120,500,000.00	120,500,000.00+	100.00%+	165,000,000.00
70452 - Water Transport		1,500,000.00						
70460 - Communication		103,422,674.00	193,618,180.66	400,000,000.00	290,000,000.00	96,381,819.34+	33.24%+	255,000,000.00

70472 - Hotels and Restuarants				15,000,000.00	15,000,000.00	15,000,000.00+	100.00%+	30,000,000.00
70473 - Tourism				70,000,000.00	70,000,000.00	70,000,000.00+	100.00%+	85,000,000.00
70474 - Multipurpose Development Projects			40,048,900.00	415,000,000.00	415,000,000.00	374,951,100.00+	90.35%+	460,000,000.00
70481 - R & D Gen Economic Commercial and Labour Affairs				95,000,000.00	95,000,000.00	95,000,000.00+	100.00%+	95,000,000.00
70482 - R & D Agriculture Forestry Fishing and Hunting				500,000.00	500,000.00	500,000.00+	100.00%+	1,000,000.00
70484 - R & D Mining Manufacturing and Construction				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	20,000,000.00
70486 - R & D Communication				5,000,000.00	500,000.00	500,000.00+	100.00%+	5,000,000.00
70487 - R & D Other Industries				12,000,000.00	12,000,000.00	12,000,000.00+	100.00%+	12,000,000.00
Total		**23,094,304,016.52**	**79,664,187,716.89**	**33,592,500,000.00**	**85,061,810,000.00**	**5,397,622,283.11+**	**6.35%+**	**48,425,000,000.00**
Note 65 - 705 - Environmental Protection								
70510 - Waste Management		1,695,852,400.00	2,481,714,655.04	4,095,000,000.00	4,342,000,000.00	1,860,285,344.96+	42.84%+	2,422,000,000.00
70520 - Waste Water Management				60,400,000.00	11,400,000.00	11,400,000.00+	100.00%+	240,000,000.00
70530 - Pollution Abatement				50,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	50,000,000.00
70550 - R & D Environmental Protection		908,375,028.01	449,622,346.55	1,713,000,000.00	1,808,000,000.00	1,358,377,653.45+	75.13%+	555,000,000.00
70560 - Environmental Protection		1,273,816,487.80	15,516,496,297.24	4,625,000,000.00	15,667,000,000.00	150,503,702.76+	0.96%+	3,960,000,000.00
Total		**3,878,043,915.81**	**18,447,833,298.83**	**10,543,400,000.00**	**21,878,400,000.00**	**3,430,566,701.17+**	**15.68%+**	**7,227,000,000.00**
Note 66 - 706 - Housing and Community Amenities								
70610 - Housing Development		5,519,153,299.10	3,873,836,779.80	1,781,500,000.00	7,003,500,000.00	3,129,663,220.20+	44.69%+	1,785,500,000.00
70620 - Community Development		28,543,301,747.47	33,568,312,491.66	11,860,000,000.00	35,680,800,000.00	2,112,487,508.34+	5.92%+	25,305,000,000.00
70630 - Water Supply		6,088,884,654.08	3,945,109,831.69	7,233,600,000.00	4,851,800,000.00	906,690,168.31+	18.69%+	6,336,000,000.00
70650 - R & D Housing and Community Amenities		1,900,611,743.06	39,003,036,592.75	22,997,000,000.00	68,513,855,855.00	29,510,819,262.25+	43.07%+	43,044,000,000.00
Total		**42,051,951,443.71**	**80,390,295,695.90**	**43,872,100,000.00**	**116,049,955,855.00**	**35,659,660,159.10+**	**30.73%+**	**76,470,500,000.00**
Note 67 - 707 - Health								
70711 - Pharmaceutical Products				5,000,000.00	5,000,000.00	5,000,000.00+	100.00%+	
70712 - Other Medical Products		23,169,225.33	646,570,311.00	155,000,000.00	1,741,000,000.00	1,094,429,689.00+	62.86%+	310,000,000.00
70713 - Therapeutic Appliances and Equipment				38,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	
70721 - General Medical Services		3,974,031,907.48	4,077,169,903.43	2,724,000,000.00	5,570,100,000.00	1,492,930,096.57+	26.80%+	4,518,000,000.00
70722 - Specialized Medical Services				25,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	5,000,000.00
70723 - Dental Services				10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	
70724 - Paramedical Services				520,000,000.00	340,000,000.00	340,000,000.00+	100.00%+	1,326,185,000.00
70731 - General Hospital Services		168,978,674.00	18,955,800.00	273,000,000.00	185,600,000.00	166,644,200.00+	89.79%+	90,000,000.00
70732 - Specialized Hospital Services				10,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	
70733 - Medical and Maternity Centre Services				250,000,000.00	52,000,000.00	52,000,000.00+	100.00%+	55,000,000.00
70740 - Public Health Services		358,409,325.69	77,906,462.53	1,673,200,000.00	405,400,000.00	327,493,537.47+	80.78%+	1,557,000,000.00
70750 - R & D Health				120,500,000.00	101,500,000.00	101,500,000.00+	100.00%+	80,500,000.00
Total		**4,524,589,132.50**	**4,820,602,476.96**	**5,803,700,000.00**	**8,413,600,000.00**	**3,592,997,523.04+**	**42.70%+**	**7,941,685,000.00**

Note 68 - 708 - Recreation Culture and Religion								
70810 - Recreation and Sporting Services				187,400,000.00	133,900,000.00	133,900,000.00+	100.00%+	134,000,000.00
70820 - Cultural Services				15,000,000.00	100,000.00	100,000.00+	100.00%+	-
70830 - Broadcasting and Publishing Services				35,000,000.00	500,000.00	500,000.00+	100.00%+	12,000,000.00
70840 - Religious and Other Community Services				22,000,000.00	6,500,000.00	6,500,000.00+	100.00%+	5,000,000.00
70850 - R & D Recreation Culture and Religion				20,000,000.00	500,000.00	500,000.00+	100.00%+	10,000,000.00
Total				**279,400,000.00**	**141,500,000.00**	**141,500,000.00**	**100.00%+**	**161,000,000.00**
Note 69 - 709 - Education								
70912 - Primary Education		5,178,100,951.39	2,034,888,583.80	1,450,000,000.00	2,080,000,000.00	45,111,416.20+	2.17%+	3,020,000,000.00
70921 - Lower Secondary Education				1,000,000.00	2,000,000.00	2,000,000.00+	100.00%+	2,000,000.00
70922 - Upper Secondary Education				1,121,000,000.00	1,816,000,000.00	1,816,000,000.00+	100.00%+	1,818,000,000.00
70930 - Post Secondary Education		94,137,848.00		505,000,000.00	105,000,000.00	105,000,000.00+	100.00%+	2,000,000.00
70941 - First Stage of Tertiary Education		318,156,085.85	1,667,520,631.05	3,357,300,000.00	2,132,400,000.00	464,879,368.95+	21.80%+	4,196,500,000.00
70942 - Second Stage of Tertiary Education			393,156,965.77	2,682,000,000.00	1,012,000,000.00	618,843,034.23+	61.15%+	5,210,000,000.00
70950 - Education Not Defined by Level		1,087,982,542.85	2,430,043,059.67	4,321,800,000.00	4,603,000,000.00	2,172,956,940.33+	47.21%+	16,332,500,000.00
70960 - Subsidiary Services to Education				18,000,000.00	18,000,000.00	18,000,000.00+	100.00%+	18,000,000.00
70970 - R & D Education				285,100,000.00	57,100,000.00	57,100,000.00+	100.00%+	305,100,000.00
Total		**6,678,377,428.09**	**6,525,609,240.29**	**13,741,200,000.00**	**11,825,500,000.00**	**5,299,890,759.71+**	**44.82%+**	**30,904,100,000.00**
Note 70 - 710 - Social Protection								
71040 - Family and Children		3,157,144,267.69	1,410,500.00	560,000,000.00	124,770,000.00	123,359,500.00+	98.87%+	375,000,000.00
71050 - Unemployment		229,369,675.00		340,000,000.00	6,000,000.00	6,000,000.00+	100.00%+	145,000,000.00
71070 - Social Exclusions		962,520,522.31	120,222,693.63	836,000,000.00	469,230,000.00	349,007,306.37+	74.38%+	326,000,000.00
71080 - R & D Social Protection		153,431,000.00	3,957,037,818.09	1,175,000,000.00	4,020,000,000.00	62,962,181.91+	1.57%+	1,015,000,000.00
Total		**4,502,465,465.00**	**4,078,671,011.72**	**2,911,000,000.00**	**4,620,000,000.00**	**541,328,988.28+**	**11.72%+**	**1,861,000,000.00**



ANNUAL REPORT 2024

SCHEDULE OF RECURRENT REVENUE



GOMBE STATE GOVERNMENT								
SCHEDULE OF RECURRENT REVENUE								
FOR THE PERIOD ENDED 31ST DECEMBER 2024								
Description		Actual 2023	Actual 2024	Original Budget 2024	Final Budget 2024	Variance 2024	% Variance 2024	Budget 2025
		₦	₦	₦	₦	₦	%	₦
RECURRENT REVENUE								
STATUTORY ALLOCATION FROM FAAC								
FEDERATION ACCOUNT								
Organization/Economic Code								
20007001/11010000								
20007001/11010001	Statutory Allocation from Federation Accounts	35,757,428,085.17	30,176,106,289.39	42,000,000,000.00	32,000,000,000.00	1,823,893,710.61-	5.70%-	42,000,000,000.00
20007001/11010102	Share of VAT	23,070,216,805.60	31,408,980,040.35	20,500,000,000.00	28,500,000,000.00	2,908,980,040.35+	10.21%+	30,000,000,000.00
20007001/11010003	Excess Crude		811,745,459.46	500,000,000.00	300,000,000.00	511,745,459.46+	170.58%+	2,500,000,000.00
20007001/11010004	Ecological Fund	1,044,237,824.38	855,818,852.31		700,000,000.00	155,818,852.31+	22.26%+	1,000,000,000.00
20007001/11010005	Budget Augmentation	1,330,859,476.79	645,820,769.92	5,500,000,000.00	1,000,000,000.00	354,179,230.08-	35.42%-	2,000,000,000.00
20007001/11010006	NNPC Refunds		187,325,183.11			187,325,183.11+		
20007001/11010008	Stablization Fund			500,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	2,000,000,000.00
20007001/11010010	SURE-P	8,245,468,097.72	8,204,008,542.37			8,204,008,542.37+		
20007001/11010013	Exchange Rate Gain	392,657,140.29	11,026,015,166.12	200,000,000.00	7,200,000,000.00	3,826,015,166.12+	53.14%+	6,000,000,000.00
20007001/11010015	Non Oil Excess Revenue	1,219,899,381.09	387,492,461.95	1,500,000,000.00	50,000,000.00	337,492,461.95+	674.98%+	1,500,000,000.00
20007001/11010018	Share of Solid Minerals	645,820,769.92		200,000,000.00	50,000,000.00	50,000,000.00-	100.00%-	200,000,000.00
20007001/11010019	Forex Equalization Fund		1,097,104,426.82			1,097,104,426.82+		
20007001/11010020	Refund of Excess Bank Charges	48,303,472.06						
20007001/11010023	Electronic Money Transfer Levy	192,295,537.79	2,491,903,117.18		1,850,000,000.00	641,903,117.18+	34.70%+	2,000,000,000.00
20007001/11010309	Other Recurrent Receipts	1,420,509,690.53	201,541,249.27	1,600,000,000.00	11,700,000,000.00	11,498,458,750.73-	98.28%-	2,000,000,000.00
20007001/11010311	Palliative on Subsidy Removal		2,000,000,000.00			2,000,000,000.00+		2,000,000,000.00
20007001/11010312	Infrastructure Fund		21,000,000,000.00		14,000,000,000.00	7,000,000,000.00+	50.00%+	6,404,200,000.00
Total		**73,367,696,281.34**	**110,493,861,558.25**	**72,500,000,000.00**	**97,400,000,000.00**	**13,093,861,558.25+**	**13.44%+**	**99,604,200,000.00**
TAXES								
OFFICE OF THE SSG								
Organization/Economic Code								
11013001/12010000								
GOMBE STATE HOUSE OF ASSEMBLY								
Organizatio n/Economic Code								
12003001/12010000								

12003001/12010316	Bills Introduction Levy			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	3,000,000.00
Total				**3,000,000.00**	**3,000,000.00**	**3,000,000.00-**	**100.00%-**	**3,000,000.00**
GOMBE STATE INTERNAL REVENUE SERVICES								
Organization/Economic Code								
20008001/12010000								
20008001/12010001	Capital Gains Tax	3,139,700.00	53,995,000.00	50,000,000.00	50,000,000.00	3,995,000.00+	7.99%+	50,000,000.00
20008001/12010002	Direct Assessment Tax (Current)	121,083,539.12	25,761,602.54	120,000,000.00	120,000,000.00	94,238,397.46-	78.53%-	120,000,000.00
20008001/12010004	Pay as You Earn (PAYE) Federal	2,266,062,318.44	3,437,936,728.46	1,544,995,000.00	4,066,749,995.00	628,813,266.54-	15.46%-	3,000,000,000.00
20008001/12010005	Pay As You Earn (PAYE) - State	848,156,448.95	714,725,022.96	800,000,000.00	800,000,000.00	85,274,977.04-	10.66%-	900,000,000.00
20008001/12010006	Pay as You earn (PAYE) Local Government	332,029,020.95	310,358,090.82	400,000,000.00	400,000,000.00	89,641,909.18-	22.41%-	400,000,000.00
20008001/12010007	Pay as You Earn (PAYE) Private Sector	545,784,769.26	692,220,639.88	900,000,000.00	900,000,000.00	207,779,360.12-	23.09%-	900,000,000.00
20008001/12010010	5% Withholding Tax on Payment to Contractors	74,277,265.20	79,174,365.48	900,000,000.00	400,000,000.00	320,825,634.52-	80.21%-	900,000,000.00
20008001/12010011	10% With Holding Tax on Dividends	20,490,165.42	28,778,355.50	100,000,000.00	50,000,000.00	21,221,644.50-	42.44%-	100,000,000.00
20008001/12010012	10% Withholding Tax on Bank Interest	40,953,869.50	106,698,429.42	100,000,000.00	100,000,000.00	6,698,429.42+	6.70%+	120,000,000.00
20008001/12010013	10% Withholding Tax on Rent	11,555,228.00	7,560,363.23	32,000,000.00	32,000,000.00	24,439,636.77-	76.37%-	32,000,000.00
20008001/12010015	10% Director's Fees	515,000.00	140,000.00	15,000,000.00	15,000,000.00	14,860,000.00-	99.07%-	15,000,000.00
20008001/12010019	Stamp Duty Tax	2,798,739.69	5,024,100.00	54,000,000.00	34,000,000.00	28,975,900.00-	85.22%-	54,000,000.00
20008001/12010017	Development Levy	23,689,861.00	17,794,064.40	20,000,000.00	20,000,000.00	2,205,935.60-	11.03%-	20,000,000.00
Total		**4,290,535,925.53**	**5,480,166,762.69**	**5,035,995,000.00**	**6,987,749,995.00**	**1,507,583,232.31-**	**21.57%-**	**6,611,000,000.00**
MINISTRY OF WORKS HOUSING AND TRANSPORT								
Organization/Economic Code								
34001001/12010000								
34001001/12010033	Roads Development Levy Airport				1,000,000.00	1,000,000.00-	100.00%-	
Total					**1,000,000.00**	**1,000,000.00-**	**100.00%-**	
TOTAL TAXES		**4,290,535,925.53**	**5,480,166,762.69**	**5,038,995,000.00**	**6,991,749,995.00**	**1,511,583,232.31-**	**21.62%-**	**6,614,000,000.00**
LICENSES								
MINISTRY OF INFORMATION AND CULTURE								
Organization/Economic Code								
23001001/12020000								
LICENSES								
GOMBE MEDIA CORPORATION								
Organization/Economic Code								
23004001/12020000								
Total		**3,763,000.00**	**3,878,300.00**	**11,000,000.00**	**8,000,000.00**	**4,121,700.00-**	**51.52%-**	**11,500,000.00**
LICENSES								

MINISTRY OF AGRICULTURE ANIMAL HUSBANDRY AND COOPERATION								
Organization/Economic Code								
15001001/12020000								
15001001/12020016	Cattle Dealer Licences	124,000.00	122,500.00	1,000,000.00	1,000,000.00	877,500.00-	87.75%-	1,000,000.00
15001001/12020022	Produce Buying Licence	39,000.00	49,000.00	350,000.00	350,000.00	301,000.00-	86.00%-	350,000.00
15001001/12020026	Tractor Hiring Services	1,595,000.00	247,000.00	2,500,000.00	1,500,000.00	1,253,000.00-	83.53%-	3,000,000.00
15001001/12020048	Hide & Skin Buyers Licence	10,000.00	137,200.00	150,000.00	150,000.00	12,800.00-	8.53%-	150,000.00
15001001/12020072	Hide & Skin Buyers Licences	417,000.00						
15001001/12020137	Trade Permits Licences	1,578,000.00	3,282,600.00	5,000,000.00	4,000,000.00	717,400.00-	17.94%-	5,000,000.00
15001001/12020153	Annual Renewal		40,000.00	2,000,000.00	1,000,000.00	960,000.00-	96.00%-	2,000,000.00
Total		**3,763,000.00**	**3,878,300.00**	**11,000,000.00**	**8,000,000.00**	**4,121,700.00-**	**51.52%-**	**11,500,000.00**
LICENSES								
MINISTRY OF ENERGY AND MINERAL RESOURCES								
Organization/Economic Code								
33001001/12020000								
LICENSES								
MIN OF ANIMAL HUSBANDRY & NOMADIC AFFR								
Organization/Economic Code								
70001001/12020000								
LICENSES								
GOMBE STATE INTERNAL REVENUE SERVICES								
Organization/Economic Code								
20008001/12020000								
20008001/12020032	Motor Vehicle Licences	5,951,275.00	22,119,592.00	70,000,000.00	30,000,000.00	52,119,592.00+	173.73%+	70,000,000.00
20008001/12020033	Driver's Licences							10,000,000.00
20008001/12020034	Licence Plates	3,629,750.00	17,207,413.00	40,000,000.00	28,000,000.00	10,792,587.00-	38.54%-	40,000,000.00
20008001/12020071	Learners Permit	209,005.00	588,000.00	2,000,000.00	2,000,000.00	1,412,000.00-	70.60%-	5,000,000.00
20008001/12020548	Penalty on Interest on PAYE/Witholding Tax			6,000,000.00				
20008001/12020082	Motorcycle /Tricycle Licences	621,725.00	3,821,270.00	71,000,000.00	31,000,000.00	27,178,730.00-	87.67%-	50,000,000.00
20008001/12020409	Weight and Measure Fees	68,975.00	29,025.00		1,000,000.00	970,975.00-	97.10%-	
20008001/12020450	Inspection Fees				5,000,000.00	5,000,000.00-	100.00%-	
20008001/12020636	Replacement of Missing Number Plates		4,488,100.00	5,000,000.00	5,000,000.00	511,900.00-	10.24%-	
20008001/12020712	Other Earnings	49,629,775.00	56,521,600.32	35,000,000.00	70,000,000.00	13,478,399.68-	19.25%-	
20008001/12020719	Collections from POS		307,912.38	5,000,000.00	5,000,000.00	4,692,087.62-	93.84%-	
20008001/12020720	Cold room Fees			5,000,000.00				
20008001/12020721	Concession Fees			5,000,000.00				
20008001/12020722	Optic Fiber cable laying			118,000,000.00				

20008001/12020723	Private Institution Fees			20,000,000.00				
20008001/12020724	Maintenance Fees			10,000,000.00				
20008001/12020725	Screening Fees			75,000,000.00				
Total		**60,110,505.00**	**105,082,912.70**	**467,000,000.00**	**117,000,000.00**	**11,917,087.30-**	**10.19%-**	**175,000,000.00**
LICENSES								
MINISTRY OF TRADE INDUSTRY AND TOURISM								
Organization/Economic Code								
22001001/12020000								
22001001/12020045	Transfer of C of O		60,000.00	100,000.00		60,000.00+		
Total			**60,000.00**	**100,000.00**		**60,000.00+**		
LICENSES								
MINISTRY OF SCIENCE & TECHNOLOGY AND INNOVATION								
Organization/Economic Code								
28001001/12020000								
LICENSES								
MINISTRY OF WORKS HOUSING AND TRANSPORT								
Organization/Economic Code								
34001001/12020000								
34001001/12020032	Motor Vehicle Licences							10,000,000.00
34001001/12020033	Tripate Enhance National Driver's Licence							5,000,000.00
Total								**15,000,000.00**
LICENSES								
MINISTRY OF HOUSING & URBAN DEVELOPMENT								
Organization/Economic Code								
53001001/12020000								
LICENSES								
GOMBE STATE WATER BOARD								
Organization/Economic Code								
52102001/12020000								
52102001/12020028	Borehole Drilling Licences			1,000,000.00	500,000.00	500,000.00-	100.00%-	1,000,000.00
Total				**1,000,000.00**	**500,000.00**	**500,000.00-**	**100.00%-**	**1,000,000.00**
LICENSES								
MINISTRY OF WOMEN AFAIRS & SOCIAL DEV.								
Organization/Economic Code								

14001001/12020000								
14001001/12020153	Annual Renewal			300,000.00	300,000.00	300,000.00-	100.00%-	
14001001/12020130	CinematographLicenses			100,000.00	100,000.00	100,000.00-	100.00%-	
Total				**400,000.00**	**400,000.00**	**400,000.00-**	**100.00%-**	
LICENSES								
MINISTRY OF EDUCATION								
Organization/Economic Code								
17001001/12020000								
17001001/12020153	Annual Renewal	815,000.00	2,445,000.00		3,500,000.00	1,055,000.00-	30.14%-	
Total		**815,000.00**	**2,445,000.00**		**3,500,000.00**	**1,055,000.00-**	**30.14%-**	
LICENSES								
GOMBE STATE CONTRIBUTORY HEALTH CARE								
Organization/Economic Code								
21103001/12020000								
LICENSES								
GOMBE TRADITIONAL MEDICINE BOARD								
Organization/Economic Code								
21015001/12020000								
21015001/12020067	**Registration of Herbal Medicine**		**557,000.00**			**557,000.00+**		
Total			**557,000.00**			**557,000.00+**		
TOTAL LICENSES		**64,829,005.00**	**117,466,712.70**	**691,000,000.00**	**153,400,000.00**	**35,933,287.30-**	**23.42%-**	**418,500,000.00**
LICENSES								
MINISTRY OF HOUSING & URBAN DEVELOPMENT								
Organization/Economic Code								
53001001/12020000								
53053001/12070004	Earning Road Show Permit		1,913,000.00	2,000,000.00		1,913,000.00+		200,000,000.00
53053001/12020458	Processing Fees		3,315,500.00			3,315,500.00+		
Total			**5,228,500.00**	**2,000,000.00**		**5,228,500.00+**		**200,000,000.00**
LICENSES								
DIRECTORATE OF LANDS								
Organization/Economic Code								
60001001/12040000								
LICENSES								
MINISTRY OF YOUTH AND SPORT DEVELOPMENT								

Organization/Economic Code								
13001001/12040000								
13001001/12020153	Annual Renewal	140,500.00	15,000.00	500,000.00	500,000.00	485,000.00-	97.00%-	500,000.00
Total		**140,500.00**	**15,000.00**	**500,000.00**	**500,000.00**	**485,000.00-**	**97.00%-**	**500,000.00**
LICENSES								
MINISTRY OF WATER ENVIRONMENT AND FOREST RESOURCES								
Organization/Economic Code								
52001001/12020000								
52001001/12020138	Forest Licences Roller Saws Saw Mill Hammer/Li				5,000,000.00	5,000,000.00-	100.00%-	1,000,000.00
52001001/12020157	Public Convenience Operating Lincence				3,000,000.00	3,000,000.00-	100.00%-	2,500,000.00
52001001/12020158	Forest Produce Cutting/Handling Licence				3,000,000.00	3,000,000.00-	100.00%-	3,000,000.00
52001001/12020159	Wood/Charcoal Sales Charges				1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00
52001001/12020160	Wood/Charcoal Transporting Charges				1,000,000.00	1,000,000.00-	100.00%-	500,000.00
52001001/1202020161	Bushmeat Sellers Charges				500,000.00	500,000.00-	100.00%-	500,000.00
52001001/12020162	Enviromental Pollution Charges				1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00
52001001/12020163	Waste Collection & Disposal Charges				1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00
52001001/12020164	Newly constructed street coener shop			10,000,000.00				
52001001/12020165	Optic Fiber cable laying fees			175,000,000.00				
Total				**185,000,000.00**	**15,500,000.00**	**15,500,000.00-**	**100.00%-**	**10,500,000.00**
LICENSES								
GOMBE GOES GREEN (3G)								
Organization/Economic Code								
35002001/22020000								
35002001/12020158	Forest Produce Cutting/Handling Licence			12,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00
35002001/12020159	Wood/Chacoal Sales Charges			6,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00
35002001/12020160	Wood/Charcoal Transporting Charges			3,000,000.00	500,000.00	500,000.00-	100.00%-	500,000.00
35002001/12020161	Bushmeat Sellers Charges			3,000,000.00	500,000.00	500,000.00-	100.00%-	500,000.00
Total				**24,000,000.00**	**5,000,000.00**	**5,000,000.00-**	**100.00%-**	**5,000,000.00**
LICENSES								
ENVIRONMENTAL PROTECTION AGENCY (GOSEPA)								
Organization/Economic Code								
52003001/22020000								
LICENSES								
MINISTRY OF HIGHER EDUCATION								
Organization/Economic Code								
63001001/12050000								

66001001/12020152	Issuing of Certificate/Licence				1,000,000.00	1,000,000.00-	100.00%-	
66001001/12020153	Annual Renewal		200,000.00		2,000,000.00	1,800,000.00-	90.00%-	
Total			**200,000.00**		**3,000,000.00**	**2,800,000.00-**	**93.33%-**	
FEES								
BUDGET MONITORING AND PRICE INTELLIGENCE UNIT (DUE PROCESS)								
Organization/Economic Code								
61010001/12000000								
11010001/120040017	Contractors Registration Fees	13,539,170.85	12,683,000.00	20,000,000.00	10,000,000.00	2,683,000.00+	26.83%+	20,000,000.00
11010001/12040333	Consultants/Service Providers Fees				5,000,000.00	5,000,000.00-	100.00%-	4,000,000.00
11010001/12040397	Vetting of Contract Fees	320,657,949.18	88,158,265.79	200,000,000.00	120,000,000.00	31,841,734.21-	26.53%-	115,000,000.00
11010001/12040465	Change of Ownership Fees	139,253,503.91	18,990,406.22	15,000,000.00		18,990,406.22+		
11010001/12040540	Tender Fees	22,225,396.92			12,000,000.00	12,000,000.00-	100.00%-	15,000,000.00
Total		**495,676,020.86**	**119,831,672.01**	**235,000,000.00**	**147,000,000.00**	**27,168,327.99-**	**18.48%-**	**154,000,000.00**
FEES								
OFFICE OF THE SECRETARY TO THE STATE GOV'T								
Organization/Economic Code								
61001001/12040000								
11013001/12040050	Inspection Fees			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	
11013001/12050020	Non Compliance Penalty			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	
Total				**2,000,000.00**	**2,000,000.00**	**2,000,000.00-**	**100.00%-**	
FEES								
MUSLIM PILGRIMS WELFARE BOARD								
Organization/Economic Code								
61037001/12040000								
11037001/12020606	Sales of Application/Registration Forms		36,340,000.00	5,000,000.00	1,000,000.00	35,340,000.00+	3,534.00%+	1,000,000.00
11037001/12020473	Screening Fees		70,000.00	5,000,000.00	36,410,000.00	36,340,000.00-	99.81%-	5,000,000.00
Total			**36,410,000.00**	**10,000,000.00**	**37,410,000.00**	**1,000,000.00-**	**2.67%-**	**4,000,000.00**
FEES								
CHRISTIAN PILGRIMS WELFARE BOARD								
Organization/Economic Code								
61038001/12040000								
11038002/12020606	Sales of Application/Registration Forms			3,000,000.00	1,500,000.00	1,500,000.00-	100.00%-	1,500,000.00
11038002/12040473	Screening Fees			3,000,000.00	1,500,000.00	1,500,000.00-	100.00%-	1,500,000.00
Total				**6,000,000.00**	**3,000,000.00**	**3,000,000.00-**	**100.00%-**	**3,000,000.00**
FEES								

GOMBE STATE AGENCY FOR COMMUNITY AND SOCIAL								
Organization/Economic Code								
13055001/12040000								
13055001/1204000/12140004	Other Earnings	14,000.00		100,000.00				
Total		**14,000.00**		**100,000.00**				
FEES								
MINISTRY OF INFORMATION AND CULTURE								
Organization/Economic Code								
23001001/12040000								
23001001/12040453	Application Fees				500,000.00	500,000.00-	100.00%-	500,000.00
23001001/12040457	Optic Fiber Cables Laying Fees			100,000.00				
23001001/12040264	Registration Fee				100,000.00	100,000.00-	100.00%-	
23001001/12040265	Annual Renewal			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00
23001001/12040374	Hotel Business Fees			500,000.00				
23001001/12040375	Processing Fees				4,000,000.00	4,000,000.00-	100.00%-	
23001001/12040523	Fuel Dumping Fees			4,000,000.00				
Total				**5,600,000.00**	**5,600,000.00**	**5,600,000.00-**	**100.00%-**	**1,500,000.00**
FEES								
OFFICE OF THE AUDITOR GENERAL (STATE)								
Organization/Economic Code								
40001001/12040000								
40001001/12040264	Registration Fees	241,000.00	180,000.00	1,000,000.00	1,000,000.00	820,000.00-	82.00%-	2,000,000.00
40001001/12040265	Renewal of Audit Fees			1,000,000.00	1,340,000.00	1,340,000.00-	100.00%-	1,000,000.00
Total		**241,000.00**	**180,000.00**	**2,000,000.00**	**2,340,000.00**	**2,160,000.00-**	**92.31%-**	**3,000,000.00**
FEES								
OFFICE OF THE AUDITOR GENERAL (LG)								
Organization/Economic Code								
40002001/12040000								
40002001/12020457	Registration Fee			1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	1,500,000.00
40002001/12020460	Renewal Fee			500,000.00				
Total				**2,000,000.00**	**1,500,000.00**	**1,500,000.00-**	**100.00%-**	**1,500,000.00**
FEES								
CIVIL SERVICE COMMISION								
Organization/Economic Code								
47001001/47000000								
47001001/47020453	Application Fees				1,500,000.00	1,500,000.00-	100.00%-	500,000.00

Total					**1,500,000.00**	**1,500,000.00-**	**100.00%-**	**500,000.00**
FEES								
GOMBE STATE INDEPENDENT ELECTORAL COMMISSION								
Organization/Economic Code								
48001001/12040000								
FEES								
FISCAL RESPONSIBILITIES AGENCY								
Organization/Economic Code								
50001001/12040000								
FEES								
MINISTRY OF AGRICULTURE ANIMAL HUSBANDARY AND COOPERATION								
Organization/Economic Code								
15001001/12040000								
15001001/12020471	Contribution from Informal Sector/Additional De							1,500,000.00
15001001/12040025	Disinfection of Produce Fees/Fumigation/Spraying				200,000.00	200,000.00-	100.00%-	200,000.00
15001001/12040017	Registration Fee				1,000,000.00	1,000,000.00-	100.00%-	
15001001/12040050	Inspection Fees			500,000.00	500,000.00	500,000.00-	100.00%-	
15001001/12040115	Haulage Fees				100,000.00	100,000.00-	100.00%-	
15001001/12040647	Grading Fees	2,560,700.00	231,500.00		2,000,000.00	1,768,500.00-	88.43%-	
15001001/12040567	Cold Rooms Fees			500,000.00	1,400,000.00	1,400,000.00-	100.00%-	
Total		**2,560,700.00**	**231,500.00**	**1,000,000.00**	**5,200,000.00**	**4,968,500.00-**	**95.55%-**	**1,700,000.00**
FEES								
MIN OF ANIMAL HUSBANDRY & NOMADIC AFFAIR								
Organization/Economic Code								
70001001/12040000								
70001001/12020459	Approval Fees				500,000.00	500,000.00-	100.00%-	
Total					**500,000.00**	**500,000.00-**	**100.00%-**	
MIN OF SPECIAL DUTIES AND REGIONAL INTEGRATION								
Organization/Economic Code								
65001001/12040000								
65001001/12040450	Cold Room Fees	120,000.00	144,000.00	1,000,000.00		144,000.00+		
Total		**120,000.00**	**144,000.00**	**1,000,000.00**		**144,000.00+**		
FIRE SERVICE DIRECTORATE								
Organization/Economic Code								

61002001/12040000								
FEES								
OFFICE OF THE ACCOUNTANT GENERAL								
Organization/Economic Code								
20007001/12040000								
20007001/12040232	Professional Registration Fees			100,000.00				
20007001/12040233	Fuel Dumping Fees			100,000.00				
20007001/12040540	Certification Fees			100,000.00				
20007001/12040593	Processing fees for Consultants				100,000.00	100,000.00-	100.00%-	
Total				**300,000.00**	**100,000.00**	**100,000.00-**	**100.00%-**	
FEES								
GOMBE STATE INTERNAL REVENUE SERVICES								
Organization/Economic Code								
20008001/12040000								
20008001/12020409	Contractors Registration Fees							118,000,000.00
20008001/12020450	Processing Fee							6,000,000.00
20008001/12040045	Change of Ownership Fees	48,125.00			5,000,000.00	5,000,000.00-	100.00%-	
20008001/12040054	Road Side Parking Fees				5,000,000.00	5,000,000.00-	100.00%-	
20008001/12040116	Proof Of Ownership Certificate(POC)			4,100,000.00				15,000,000.00
20008001/12040130	Haulage Fees	7,952,485.00			20,000,000.00	20,000,000.00-	100.00%-	
20008001/12040253	Taxi Cab Registration Fees	1,000.00			10,000,000.00	10,000,000.00-	100.00%-	10,000,000.00
20008001/12040333	Consultants/Service Providers Fees			10,000,000.00				
20008001/12020457	Registration of Business Premises	13,274,791.00	6,636,750.00		18,000,000.00	11,363,250.00-	63.13%-	
20008001/12040549	Motor Vehicle Registration Fees	10,025,874.00	8,206,849.00		35,000,000.00	26,793,151.00-	76.55%-	75,000,000.00
20008001/12040580	Revalidation of Old Number Plates				5,000,000.00	5,000,000.00-	100.00%-	
20008001/12040581	Demurrage Fees				1,000,000.00	1,000,000.00-	100.00%-	
Total		**31,302,275.00**	**14,843,599.00**	**14,100,000.00**	**99,000,000.00**	**84,156,401.00-**	**85.01%-**	**224,000,000.00**
FEES								
MINISTRY OF COMMERCE INDUSTRY AND TOURISM								
Organization/Economic Code								
22001001/12040000								
22001001/12040049	Business /Trade Operations Fees	1,331,000.00	2,561,000.00		3,500,000.00	939,000.00-	26.83%-	
22001001/12040125	Registration of Business Premises (Current)	105,000.00	318,000.00	10,000,000.00		318,000.00+		
22001001/12040245	Registration of Hotels and Other Tourism Enterp			3,000,000.00				
22001001/12040425	Hotel Business Fees	15,000.00	35,500.00		100,000.00	64,500.00-	64.50%-	2,000,000.00
22001001/12040441	Newly Constructed Street Corner Shop	70,000.00		75,000,000.00				
22001001/12040607	Industrial Cluster	210,000.00						

22001001/12040608	Concession Fees				25,000,000.00	25,000,000.00-	100.00%-	
22001001/12040609	Games/Sports Charges							2,000,000.00
Total		**1,731,000.00**	**2,914,500.00**	**88,000,000.00**	**28,600,000.00**	**25,685,500.00-**	**89.81%-**	**4,000,000.00**
GOMBE STATE PROPERTY DEVELOPMENT COMPANY								
Organization/Economic Code								
22018001/12040000								
22018001/12020466	Non Refundables Application Fees for Government		390,000.00	1,000,000.00	1,000,000.00	610,000.00-	61.00%-	
22018001/12020458	Processing Fees	860,000.00	2,595,000.00	1,000,000.00	3,000,000.00	405,000.00-	13.50%-	
Total		**860,000.00**	**2,985,000.00**	**2,000,000.00**	**4,000,000.00**	**1,015,000.00-**	**25.38%-**	
FEES								
MINISTRY OF SCIENCE & TECHNOLOGY AND INNOVATION								
Organization/Economic Code								
28001001/12040000								
28001001/12020477	Network Mast & Base Stations				3,000,000.00	3,000,000.00-	100.00%-	
28001001/12040561	Registration of Herbal Union Member			400,000.00				
28001001/12040562	Registration of Makera Union Members				200,000.00	200,000.00-	100.00%-	
28001001/12040563	Registration of Welders Union Members				200,000.00	200,000.00-	100.00%-	
28001001/12040564	Registration of Union Members							1,000,000.00
28001001/12040565	Facility Usage Charges							5,000,000.00
28001001/12020478	Optic Fibre Cables Linear fees			1,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	
28001001/12040585	Registration /Renewal of due Amalgamated ICT				500,000.00	500,000.00-	100.00%-	
28001001/12040587	Certification of Products				700,000.00	700,000.00-	100.00%-	700,000.00
FEES								
MINISTRY OF WORKS HOUSING AND TRANSPORT								
Organization/Economic Code								
34001001/12040000								
34001001/12020477	Revalidation of old plate numbers			1,000,000.00				
34001001/12020478	Penalty on interest on PAYE/WHT			1,000,000.00				
34001001/12020479	Fuel Dumping Fees				1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00
34001001/12020737	Other Airport Services General	45,553,635.00	14,330,700.00			14,330,700.00+		
34001001/12040132	MOT Test Training and Workshop Inspection Fees							10,000,000.00
34001001/12040552	Certificates of Road Worthness							15,000,000.00
34001001/12040553	Development Levy			1,000,000.00				
Total				**1,400,000.00**	**7,600,000.00**	**7,600,000.00-**	**100.00%-**	**6,700,000.00**
FEES								
MINISTRY OF TRANSPORT								

Organization/Economic Code								
29001001/12040000								
FEES								
MINISTRY OF CULTURE AND TOURISM								
Organization/Economic Code								
36001001/12040000								
FEES								
MINISTRY OF WATER ENVIROMENT AND FOREST RESOURCES								
Organization/Economic Code								
52001001/12040000								
52001001/12020457	Registration Fees			300,000.00	675,005.00	675,005.00-	100.00%-	700,000.00
52001001/12020475	Concession Fees				10,000.00	10,000.00-	100.00%-	500,000.00
52001001/12040207	Employee Contributions - LGA							200,000.00
52001001/12040208	Optic Fibre Cables Laying Fees							500,000.00
52001001/12040350	Registration of Fish Farms/Hatchers				300,000.00	300,000.00-	100.00%-	500,000.00
Total				**300,000.00**	**985,005.00**	**985,005.00-**	**100.00%-**	**2,400,000.00**
FEES								
GOMBE STATE WATER BOARD								
Organization/Economic Code								
52102001/12040000								
52102001/12040260	Water Connection &Reconnection Charges	44,000.00	605,000.00	5,000,000.00	3,000,000.00	2,395,000.00-	79.83%-	5,000,000.00
52102001/12040261	Change of Water Line		60,000.00	5,000,000.00	1,000,000.00	940,000.00-	94.00%-	5,000,000.00
52102001/12040570	Royalty on Boreholes			1,000,000.00	500,000.00	500,000.00-	100.00%-	1,000,000.00
52102001/12040612	Water TankTreatment Charges							1,000,000.00
Total		**44,000.00**	**665,000.00**	**11,000,000.00**	**4,500,000.00**	**3,835,000.00-**	**85.22%-**	**12,000,000.00**
FEES								
MINISTRY OF HOUSING AND URBAN DEVELOPMENT								
Organization/Economic Code								
53001001/12040000								
53001001/12040333	Consultancy Fees on Constructions	126,000.00						
Total		**126,000.00**						
FEES								
MINISTRY OF METROPOLITAN & URBAN DEVELOPMENT								
Organization/Economic Code								
53002001/12040000								

FEES								
STATE URBAN PLANNING & DEVELOPMENT BOARD								
Organization/Economic Code								
53053001/12040000								
53053001/12020458	Processing Fees	53,533,335.00	91,510,100.00		145,000,000.00	53,489,900.00-	36.89%-	
53053001/12040036	Billboard/Advertisement Fees	5,485,735.00	266,500.00		10,000,000.00	9,733,500.00-	97.34%-	1,000,000.00
53053001/12040266	Approval for Building Plans	200,000.00						
53053001/12040588	Signages and Mobile Advertisement	83,000.00						300,000.00
Total		**59,302,070.00**	**91,776,600.00**		**155,000,000.00**	**63,223,400.00-**	**40.79%-**	**1,300,000.00**
FEES								
MINISTRY OF COORPORATIVE								
Organization/Economic Code								
69001001/12040000								
Total								
FEES								
MINISTRY OF RURAL COMMUNITY DEVELOPMENT AND COOPORATIVES								
Organization/Economic Code								
54001001/12040000								
69001001/12040168	Non-Refundable Application Fees	537,000.00						
54001001/12040220	Application Fees	421,500.00	990,000.00			990,000.00+		
54001001/12040362	Inspection Fees	514,500.00	72,000.00			72,000.00+		
Total		**1,473,000.00**	**1,062,000.00**			**1,062,000.00+**		
FEES								
DIRECTORATE OF LANDS								
Organization/Economic Code								
60001001/12040000								
60001001/12050034	Site Inspection Report for Conversion			300,000.00				
60001001/12040114	Inspection Fees	146,500.00						
60001001/12040131	Survey /Planning fees	647,500.00						
60001001/12040166	Planning Recomm for Exit Site	17,963.50						
60001001/12040264	Registration Fee			3,000,000.00				
60001001/12040265	Annual Renewal of Registration Fees		45,000.00			45,000.00+		
60001001/12040275	Consent Fees	10,000.00						
60001001/12040280	Re-Certification of Certificates Ocupancies	15,000.00	3,165,405.55			3,165,405.55+		
60001001/12040333	Search Fees	32,787.90	340,000.00			340,000.00+		
60001001/12040398	Application Fees	1,761,800.00	7,242,640.15			7,242,640.15+		

60001001/12040577	Hotel Business Fees			1,500,000.00				
60001001/12040579	Fiber Optic Cable laying fees			3,000,000.00				
Total		**2,631,551.40**	**10,793,045.70**	**7,800,000.00**		**10,793,045.70+**		
FEES								
GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)								
Organization/Economic Code								
60002001/12040000								
60003001/12020438	Optic Fiber Cables Layinf Fees		800.00	500,000.00		800.00+		
60003001/12020450	Cold Room Fees			200,000.00				
60003001/12020453	Hotel Business Fees			38,000,000.00				
60003001/12040541	Plannind Reccommendation of Extension of Site				100,000.00	100,000.00-	100.00%-	
60003001/12020910	Temporary C of O		20,000.00	1,050,000.00	1,050,000.00	1,030,000.00-	98.10%-	1,000,000.00
60003001/12020458	Fuel Dumping Fees			50,000.00				
60003001/12020487	Processing Fees		2,287,900.00	50,000.00	50,000.00	2,237,900.00+	4,475.80%+	100,000.00
60003001/12040038	Survey/Planning Fees				3,000,000.00	3,000,000.00-	100.00%-	4,000,000.00
60003001/12040048	Clearance on Development Plans				450,000.00	450,000.00-	100.00%-	450,000.00
60003001/12040050	Inspection Fees				200,000.00	200,000.00-	100.00%-	100,000.00
60003001/12040053	Application Fees				38,000,000.00	38,000,000.00-	100.00%-	50,000,000.00
60003001/12020456	Registration Fees	31,490,970.60	34,042,215.43	3,000,000.00	2,500,000.00	31,542,215.43+	1,261.69%+	5,000,000.00
60003001/12020457	Grading Fees			450,000.00				
60003001/12020474	Transfer of C of O	14,912,079.55	12,894,708.50	4,000,000.00	14,000,000.00	1,105,291.50-	7.89%-	15,000,000.00
60003001/12020486	Consent Fees	60,000.00	4,233,200.00	2,500,000.00	500,000.00	3,733,200.00+	746.64%+	100,000.00
60003001/12020911	Extention of Titles	6,220,171.05	268,484,394.85	100,000.00	100,000.00	268,384,394.85+	8,384.39%+	100,000.00
60003001/12020539	Site Inspection Report for Conversion	366,619.00	1,517,100.00	2,000,000.00	2,000,000.00	482,900.00-	24.15%-	
60003001/12020471	Other Fees	1,098,300.00	135,000.00	100,000.00		135,000.00+		
Total		**54,148,140.20**	**323,615,318.78**	**52,000,000.00**	**61,950,000.00**	**261,665,318.78+**	**422.38%+**	**75,850,000.00**
FEES								
OFFICE OF THE SURVEYOR GENERAL								
Organization/Economic Code								
60003001/12040000								
60002001/12020457	Survey/Planning Fees	8,640,800.00	4,194,500.00	1,000,000.00	1,000,000.00	3,194,500.00+	319.45%+	
60002001/12040039	Beacon Installation/Replacement Fees			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	
60002001/12020481	Registration of Hotels	252,200.00	211,000.00	1,000,000.00		211,000.00+		
60002001/12040554	Deeds Preparation Fees		2,355,400.00			2,355,400.00+		
60002001/12020438	Registration Fees	1,437,000.00	2,734,200.00	15,000,000.00	1,000,000.00	1,734,200.00+	173.42%+	
Total		**10,330,000.00**	**9,495,100.00**	**18,000,000.00**	**3,000,000.00**	**6,495,100.00+**	**216.50%+**	
FEES								

MINISTRY OF JUSTICE								
Organization/Economic Code								
26001001/12040000								
26001001/12020464	Compliants Fees		282,400.00	500,000.00		282,400.00+		
26001001/12040397	Vetting of Contract Fees			500,000.00	500,000.00	500,000.00-	100.00%-	
26001001/12020482	Certification of Patient & Trade Marks	7,032,500.00	2,054,500.00			2,054,500.00+		
26001001/12040554	Deeds Preparation Fees	3,353,391.58	7,259,500.00		500,000.00	6,759,500.00+	1,351.90%+	
Total		**10,385,891.58**	**9,596,400.00**	**1,000,000.00**	**1,000,000.00**	**8,596,400.00+**	**859.64%+**	
FEES								
HIGH COURT OF JUSTICE								
Organization/Economic Code								
18011001/12040000								
26051001/12020485	Amalgamated Union/Association	27,500.00	88,500.00	2,000,000.00		88,500.00+		
26051001/12020401	Court Fees	2,188,050.00	4,874,150.00	5,000,000.00	5,000,000.00	125,850.00-	2.52%-	5,000,000.00
26051001/12020488	Search Fees	2,869,211.00	254,200.00	2,500,000.00		254,200.00+		
26051001/12020471	Other Fees		164,500.00	1,500,000.00		164,500.00+		
26051001/12020489	Recertification Charges	11,967,106.00	1,709,430.00	1,500,000.00		1,709,430.00+		
26051001/12020483	Certification of Commodities/Products	15,200.00	23,700.00	10,000,000.00	1,500,000.00	1,476,300.00-	98.42%-	500,000.00
26051001/12040557	Complains Fees	1,226,000.00	3,748,184.00		2,000,000.00	1,748,184.00+	87.41%+	500,000.00
26051001/12020487	Preparation Fees	2,566,611.00	1,482,333.00	1,500,000.00		1,482,333.00+		
26051001/12020484	Registration of NATA Union Members	229,200.00	1,000.00	15,000,000.00		1,000.00+		
26051001/12020426	Birth and Death Registration Fees		187,400.00	1,000,000.00		187,400.00+		
26051001/12020486	Consent Fees		7,000.00	500,000.00		7,000.00+		
26051001/12020400	Court Summons Fees				1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00
26051001/12020400	Probate Fees				11,000,000.00	11,000,000.00-	100.00%-	11,000,000.00
26051001/12020400	Marriage Certificate Fees				500,000.00	500,000.00-	100.00%-	500,000.00
26051001/12020400	Transfer of Cases Fees				1,500,000.00	1,500,000.00-	100.00%-	500,000.00
26051001/12020400	Witness Fees				500,000.00	500,000.00-	100.00%-	500,000.00
26051001/12020400	Entry of Appeal Fees				500,000.00	500,000.00-	100.00%-	500,000.00
Total		**21,088,878.00**	**12,540,397.00**	**40,500,000.00**	**23,500,000.00**	**10,959,603.00-**	**46.64%-**	**20,000,000.00**
FEES								
JUDICIARY - SHARIA COURT OF APPEAL								
Organization/Economic Code								
18053001/12040000								
FEES								
COLLEGE OF LEGAL & ISLAMIC STUDIES NAFADA								
Organization/Economic Code								

26006001/12040000								
66019001/12040017	Contractors Registration Fees			1,500,000.00	50,000.00	50,000.00-	100.00%-	
66019001/12040027	Tender Fees		124,000.00	2,000,000.00	500,000.00	376,000.00-	75.20%-	
66019001/12040274	Registration Fees	2,476,000.00	3,095,187.06	50,000.00	10,000,000.00	6,904,812.94-	69.05%-	
66019001/12040296	Teaching Practice Fees	1,169,000.00	914,000.00	6,200,000.00		914,000.00+		
66019001/12040316	Examination Fees	1,475,000.00	1,647,000.00		1,200,000.00	447,000.00+	37.25%+	
66019001/12040411	Facillity Usage Fees	989,000.00	184,000.00	2,000,000.00		184,000.00+		
66019001/12040426	Result Verification Fees	400,000.00	1,098,000.00	1,700,000.00		1,098,000.00+		
66019001/12040522	Matriculation Fees	555,000.00	184,000.00	3,000,000.00		184,000.00+		
66019001/12040569	Library Usage Charges	495,000.00	549,000.00	2,200,000.00		549,000.00+		
66019001/12040586	Student Handbook	284,000.00	633,000.00	1,700,000.00		633,000.00+		
66019001/12040617	ICT Charges	531,000.00	914,000.00	3,000,000.00		914,000.00+		
66019001/12040618	Games/Sport Charges	506,000.00	1,006,000.00	2,000,000.00		1,006,000.00+		
66019001/12040619	Hostel Accomodation Charges	468,000.00	1,488,500.00	3,000,000.00		1,488,500.00+		
Total		**9,348,000.00**	**11,836,687.06**	**28,350,000.00**	**11,750,000.00**	**86,687.06+**	**0.74%+**	
JUDICIARY - AREA COURT DIVISION								
Organization/Economic Code								
26055001/12040000								
FEES								
MINISTRY OF YOUTH AND SPORT DEVELOPMENT								
Organization/Economic Code								
13001001/12040000								
13001001/12020453	Hotel Business Fees			50,000.00				
13001001/12020457	Inspection Fees			800,000.00	50,000.00	50,000.00-	100.00%-	50,000.00
13001001/12040053	Application Fees		155,000.00		50,000.00	105,000.00+	210.00%+	50,000.00
13001001/12040183	Registration Fees	931,000.00	240,000.00		800,000.00	560,000.00-	70.00%-	800,000.00
13001001/12040184	Renewal Fee for Reg. of Voluntary Youth Association	48,000.00		500,000.00	500,000.00	500,000.00-	100.00%-	
13001001/12020762	Supervision Charges General			50,000.00	50,000.00	50,000.00-	100.00%-	50,000.00
Total		**979,000.00**	**395,000.00**	**1,400,000.00**	**1,450,000.00**	**1,055,000.00-**	**72.76%-**	**950,000.00**
FEES								
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT								
Organization/Economic Code								
14001001/12040000								
14001001/12020457	Registration Fees	461,000.00	680,000.00	500,000.00	500,000.00	180,000.00+	36.00%+	
14001001/12020450	Inspection Fees			50,000.00	50,000.00	50,000.00-	100.00%-	
14001001/12020767	Earnings from Child Development Schools			100,000.00				
Total		**461,000.00**	**680,000.00**	**650,000.00**	**550,000.00**	**130,000.00+**	**23.64%+**	

FEES								
MINISTRY OF EDUCATION								
Organization/Economic Code								
17001001/12040000								
17001001/12020471	Other Fees		2,226,770.00	22,000,000.00		2,226,770.00+		
17001001/12020457	Application Fees	140,000.00	712,478.00		500,000.00	212,478.00+	42.50%+	
17001001/12020453	Hostel Business Fees			1,000,000.00				
17001001/12040265	Registration Fees for Private schools		20,000.00			20,000.00+		
17001001/12040475	Registration Fees	1,590,000.00	561,299.00		2,000,000.00	1,438,701.00-	71.94%-	
17001001/12040532	Boarding and Lodging Charges	2,355,543.04	1,634,811.00		10,000,000.00	8,365,189.00-	83.65%-	
17001001/12060053	Sales of Registration Forms	64,000.00	490,000.00		2,000,000.00	1,510,000.00-	75.50%-	
17001001/12040590	PTA Levy		363,069.00		2,000,000.00	1,636,931.00-	81.85%-	
17001001/12020591	Annual Renewal			5,000,000.00				
17001001/12020592	Optic Fiber cable laying			2,500,000.00				
Total		**4,149,543.04**	**6,008,427.00**	**30,500,000.00**	**16,500,000.00**	**10,491,573.00-**	**63.59%-**	
FEES								
STATE UNIVERSAL BASIC EDUCATION								
Organization/Economic Code								
17003001/12040000								
17003001/12040027	Tender fees			3,000,000.00	500,000.00	500,000.00-	100.00%-	
17003001/12040397	Vetting for Contract Agreement fees			2,000,000.00	500,000.00	500,000.00-	100.00%-	
Total				**5,000,000.00**	**1,000,000.00**	**1,000,000.00-**	**100.00%-**	
FEES								
GOMBE STATE POLYTECHNIC BAJOGA								
Organization/Economic Code								
63018001/12040000								
66018001/12040440	Medical Consultancy Fees			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	
66018001/12040492	Psychometric Studies Fees			1,920,000.00	1,000,000.00	1,000,000.00-	100.00%-	
66018001/12040493	Maintenance Fees			2,000,000.00	500,000.00	500,000.00-	100.00%-	
66018001/12040041	Laboratory Fees			2,000,000.00	1,920,000.00	1,920,000.00-	100.00%-	
66018001/12040090	Administrative Fees		37,500.00	2,000,000.00		37,500.00+		
66018001/12040279	Cautions			500,000.00				
66018001/12040316	Examination Fees	3,237,000.00			2,000,000.00	2,000,000.00-	100.00%-	
66018001/12040426	Result Verification Fees		934,512.50			934,512.50+		
66018001/12040616	Tuition Fees	1,688,900.00	502,580.00		10,000,000.00	9,497,420.00-	94.97%-	
66018001/12040619	Consultants/Service Providers Fees				500,000.00	500,000.00-	100.00%-	
66018001/12060003	Sales of ID Cards			300,000.00				

Total		**4,925,900.00**	**1,474,592.50**	**10,720,000.00**	**17,920,000.00**	**16,445,407.50-**	**91.77%-**	
FEES								
COLLEGE OF EDUCATION BILLILIRI								
Organization/Economic Code								
63019001/12040000								
66020001/12040027	Tender Fees	540,000.00	193,000.00	1,350,000.00	1,350,000.00	1,157,000.00-	85.70%-	
66020001/12040041	Laboratory Fees	336,000.00	756,000.00		1,000,000.00	244,000.00-	24.40%-	
66020001/12040090	Administrative Fees		87,000.00			87,000.00+		
66020001/12040233	Audit Fees			3,750,000.00				
66020001/12040270	Student Registration Fees	12,036,313.81	1,081,000.00		6,000,000.00	4,919,000.00-	81.98%-	
66020001/12040279	Caution Fees			1,000,000.00				
66020001/12040316	Examination Fees	109,300.00	3,326,100.00		1,750,000.00	1,576,100.00+	90.06%+	
66020001/12040407	Teaching Practice Fees			5,000,000.00				
66020001/12040616	Tuition Fees	1,680,000.00	1,856,354.02		5,500,000.00	3,643,645.98-	66.25%-	
Total		**14,701,613.81**	**7,299,454.02**	**11,100,000.00**	**15,600,000.00**	**8,300,545.98-**	**53.21%-**	
FEES								
TEACHERS SERVICE COMMISSION								
Organization/Economic Code								
17017001/12040000								
17017001/12040564	Appointment Letter Fees	18,200.00	54,500.00		200,000.00	145,500.00-	72.75%-	100,000.00
Total		**18,200.00**	**54,500.00**		**200,000.00**	**145,500.00-**	**72.75%-**	**100,000.00**
FEES								
MINISTRY OF HIGHER EDUCATION								
Organization/Economic Code								
63001001/12040000								
66001001/12040050	Inspection Fees	369,400.00	95,000.00	2,000,000.00	2,000,000.00	1,905,000.00-	95.25%-	2,000,000.00
66001001/12040264	Registration Fee			1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	1,500,000.00
66001001/12040265	Annual Renewal			8,000,000.00				3,000,000.00
66001001/12040409	Issuing of Certificate / License			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00
66001001/12040478	Private Institutions fees			5,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	10,000,000.00
Total		**369,400.00**	**95,000.00**	**17,500,000.00**	**5,500,000.00**	**5,405,000.00-**	**98.27%-**	**17,500,000.00**
FEES								
GOMBE STATE UNIVERSITY								
Organization/Economic Code								
63020001/12040000								
66021001/12040017	Contractors Registration Fees		3,328,718.75	1,500,000.00	500,000.00	2,828,718.75+	565.74%+	

66021001/12040027	Tender Fees	785,000.00	101,500.00		600,000.00	498,500.00-	83.08%-	
66021001/12040274	Student Registration Fees	173,456,463.63	730,804,871.19	622,000,000.00	322,000,000.00	408,804,871.19+	126.96%+	
66021001/12040619	Hostel Accomodation Fees	2,520,000.00	375,147.50			375,147.50+		
Total		**176,761,463.63**	**734,610,237.44**	**623,500,000.00**	**323,100,000.00**	**411,510,237.44+**	**127.36%+**	
FEES								
GOMBE STATE UNIVERSITY OF SC. AND TECHNOLOGY KUMO								
Organization/Economic Code								
63020002/12040000								
66022001/12040017	Contractors Registration Fees			100,000.00	100,000.00	100,000.00-	100.00%-	
66022001/12040027	Tender Fees				10,000.00	10,000.00-	100.00%-	
66022001/12040041	Laboratory Fees				10,000.00	10,000.00-	100.00%-	
66022001/12040264	Registration Fee				10,000.00	10,000.00-	100.00%-	
66022001/12040316	Examination Fees				10,000.00	10,000.00-	100.00%-	
66022001/12040616	Tuition Fees				10,000.00	10,000.00-	100.00%-	
Total				**100,000.00**	**150,000.00**	**150,000.00-**	**100.00%-**	
FEES								
MINISTRY OF HEALTH								
Organization/Economic Code								
21001001/12040000								
21001001/12040050	Inspection Fees	100,000.00	420,000.00		1,000,000.00	580,000.00-	58.00%-	1,000,000.00
21001001/12040000	Registration Fees (School of Nursing.& Midwifer		100,000.00			100,000.00+		
21001001/12040053	Upgrade of Private Medical Facility Fees							1,000,000.00
21001001/12040054	Inspection of Private Schools (Health Hazard)							1,000,000.00
21001001/12040264	Registration Fee	1,020,000.00	595,000.00		1,000,000.00	405,000.00-	40.50%-	
21001001/12040265	Annual Renewal	1,580,000.00	3,660,000.00	2,000,000.00	3,000,000.00	660,000.00+	22.00%+	4,000,000.00
21001001/12040308	PatentMedicine and Drugs License	315,000.00	723,770.00	2,000,000.00	1,500,000.00	776,230.00-	51.75%-	2,000,000.00
21001001/12040374	Processing Fees				2,500,000.00	2,500,000.00-	100.00%-	
21001001/12040488	Renewal Fees		1,290,400.00		3,000,000.00	1,709,600.00-	56.99%-	
21001001/12040532	Boarding and Lodging Charges		2,205,300.00			2,205,300.00+		
21001001/12040000	Revenue from Hospital Shops		6,500.00			6,500.00+		
Total		**3,015,000.00**	**9,000,970.00**	**4,000,000.00**	**12,000,000.00**	**2,999,030.00-**	**24.99%-**	**9,000,000.00**
FEES								
COLLEGE OF NURSING & MIDWIFERY GOMBE								
Organization/Economic Code								
21011001/12040000								
21011001/12040264	Registration Fee	29,676,700.00		2,000,000.00	4,000,000.00	4,000,000.00-	100.00%-	7,000,000.00
21011001/12040491	Tuition Fees	541,350.00	3,914,978.00	750,000.00	4,800,000.00	885,022.00-	18.44%-	8,000,000.00

21011001/12040532	Boarding and Lodging Charges				250,000.00	250,000.00-	100.00%-	
Total		**30,218,050.00**	**3,914,978.00**	**2,750,000.00**	**9,050,000.00**	**5,135,022.00-**	**56.74%-**	**15,000,000.00**
FEES								
GOMBE STATE TRADITIONAL MEDICINE BOARD								
Organization/Economic Code								
21015001/12040000								
21015001/12070087	Sales of out Patient Cards	218,600.00	297,800.00	550,000.00	550,000.00	252,200.00-	45.85%-	550,000.00
Total		**218,600.00**	**297,800.00**	**550,000.00**	**550,000.00**	**252,200.00-**	**45.85%-**	**550,000.00**
FEES								
COLLEGE OF HEALTH TECHNOLOGY KALTUNGO								
Organization/Economic Code								
21016001/12040000								
21016001/12040264	Registration Fee	235,135,643.42	213,911,566.00	45,500,000.00	5,000,000.00	208,911,566.00+	4,178.23%+	5,000,000.00
21016001/12040532	Boarding and Lodging Charges			3,000,000.00	5,500,000.00	5,500,000.00-	100.00%-	
Total		**235,135,643.42**	**213,911,566.00**	**48,500,000.00**	**10,500,000.00**	**203,411,566.00+**	**1,937.25%+**	**5,000,000.00**
FEES								
MINISTRY OF ENVIRONMENT & FOREST RESOURCES								
Organization/Economic Code								
35001001/12040000								
35001001/12040212	Wood/Charcol Transporting Charges			1,000,000.00				
35001001/12040240	Forest Licences Roller Saw Mill Hammer/License	13,032,000.00	4,144,000.00	2,000,000.00		4,144,000.00+		
35001001/12040275	Truck Load of Fuel Wood / Charcoal to other State			5,000,000.00				
35001001/12040319	Waste Collection and Disposal Charges	207,000.00	223,000.00	2,000,000.00		223,000.00+		
35001001/12040376	Environmental Pollution Charges	2,110,000.00		2,000,000.00				
35001001/12040494	Public Convenience Operating Licence	340,000.00	5,730,500.00	1,000,000.00		5,730,500.00+		
35001001/12040544	Public Convinience	85,000.00	125,000.00			125,000.00+		
35001001/12040585	Optic Fiber Cable Laying			2,500,000.00				
Total		**15,774,000.00**	**10,222,500.00**	**15,500,000.00**		**10,222,500.00+**		
FEES								
GOMBE STATE ENVIRONMENTAL PROTECTION AGENCY (GOSEPA)								
Organization/Economic Code								
52003001/12040000								
35016001/12040025	Fumigation of Business Premises				1,000,000.00	1,000,000.00-	100.00%-	1,000,000.00
35016001/12040050	Inspection Fees				2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00
35016001/12040265	Annual Renewal of Registration Fees	110,000.00						
35016001/12040398	Processing Fees				1,500,000.00	1,500,000.00-	100.00%-	1,500,000.00

35016001/12040494	Public Convinience			6,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00
35016001/12040531	Earning From Envirmental Sanitation and Protect	1,300,000.00						
35016001/12040552	Cold Room Fees			2,000,000.00				
35016001/12040553	Fuel Dumping Fees			1,500,000.00				
Total		**1,410,000.00**		**9,500,000.00**	**6,500,000.00**	**6,500,000.00-**	**100.00%-**	**6,500,000.00**
FEES								
GOMBE GOES GREEN (3G)COORDINATION OFFICE								
Organization/Economic Code								
52002001/12020400								
35002001/12020457	Registration Fees				500,000.00	500,000.00-	100.00%-	500,000.00
Total					**500,000.00**	**500,000.00-**	**100.00%-**	**500,000.00**
FEES								
MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTANCY AFFAIRS								
Organization/Economic Code								
51001001/12040000								
51001001/12040559	Conferment of Traditional Titles under Emirate /		1,728,834,905.19		1,000,000.00	1,727,834,905.19+	2,783.49%+	
Total			**1,728,834,905.19**		**1,000,000.00**	**1,727,834,905.19+**	**2,783.49%+**	
TOTAL FEES		**1,236,483,475.94**	**3,380,808,199.70**	**1,315,170,000.00**	**1,036,055,005.00**	**2,344,753,194.70+**	**226.32%+**	**599,000,000.00**
FINES								
MINISTRY OF SPECIAL DUTIES AND REGIONAL INTEGRATION								
Organization/Economic Code								
65001001/12050000								
65001001/12050020	Non Compliance Penalty		156,000.00	1,000,000.00		156,000.00+		
Total			**156,000.00**	**1,000,000.00**		**156,000.00+**		
FINES								
GOMBE STATE INTERNAL REVENUE SERVICES								
Organization/Economic Code								
20008001/12050000								
20008001/12020548	Demmurage Charge	3,201,474.58						
20008001/12020549	Accident Treatment Charge				5,000,000.00	5,000,000.00-	100.00%-	
20008001/12050003	Penalties (General)	40,928,662.45	4,962,732.56	15,000,000.00	15,000,000.00	10,037,267.44-	66.92%-	15,000,000.00
Total		**44,130,137.03**	**4,962,732.56**	**15,000,000.00**	**20,000,000.00**	**15,037,267.44-**	**75.19%-**	**15,000,000.00**
FINES								
MINISTRY OF WORKS HOUSING AND TRANSPORT								
Organization/Economic Code								

34001001/12020500								
34001001/12020548	Demorage Charge	258,500.00	265,500.00		1,000,000.00	734,500.00-	73.45%-	
Total		**258,500.00**	**265,500.00**		**1,000,000.00**	**734,500.00-**	**73.45%-**	
FINES								
MINISTRY OF WATER ENVIRONMENT AND FOREST RESOURCES								
Organization/Economic Code								
52001001/12050000								
52001001/12050003	Penalties (General)							300,000.00
Total								**300,000.00**
FINES								
GOMBE STATE WATER BOARD								
Organization/Economic Code								
52102001/12050000								
52102001/12050003	Penalties (General)			500,000.00				500,000.00
FINES								
STATE URBAN PLANNING AND DEVELOPMENT BOARD								
Organization/Economic Code								
53053001/12050000								
53053001/12040546	Billboard/Advertisement Fees	50,000.00						
53053001/12050004	Fines for Illegal Cutting of Roads	40,000.00	1,780,000.00	200,000.00	200,000.00	1,580,000.00+	790.00%+	200,000.00
Total		**90,000.00**	**1,780,000.00**	**200,000.00**	**200,000.00**	**1,580,000.00+**	**790.00%+**	**200,000.00**
FINES								
DIRECTORATE OF LANDS								
Organization/Economic Code								
60001001/12050000								
60001001/12020534	Site Inspection Report for Conversion	375,000.00						
60001001/12020536	Transfer of C of O	36,665.00	65,000.00			65,000.00+		
60001001/12020540	Sales of Layout Plans		26,100.00			26,100.00+		
Total		**411,665.00**	**91,100.00**			**91,100.00+**		
FINES								
GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)								
Organization/Economic Code								
60002001/12040000								
60003001/12020524	Penalty on Interest on PAYE/Witholding Tax							1,000,000.00
Total								**1,000,000.00**

FINES								
HIGH COURT OF JUSTICE								
Organization/Economic Code								
18051001/12050000								
26051001/12020501	Court Fines	2,788,850.00	5,023,368.69	15,000,000.00	6,000,000.00	976,631.31-	16.28%-	5,000,000.00
26051001/12020538	Motion on Notice /Annetures	57,500.00	146,380.00	500,000.00	500,000.00	353,620.00-	70.72%-	500,000.00
26051001/12020503	Penalties (General)	16,200.00	15,300.00	500,000.00	500,000.00	484,700.00-	96.94%-	5,000,000.00
Total		**2,862,550.00**	**5,185,048.69**	**16,000,000.00**	**7,000,000.00**	**1,814,951.31-**	**25.93%-**	**10,500,000.00**
FINES								
SHARIA COURT OF APPEAL								
Organization/Economic Code								
18053001/12050000								
26053001/12050001	Court Fines	3,300.00	200.00			200.00+		
26053001/12050002	Motion on Notice/Annetures	4,700.00	1,000.00	3,000,000.00	1,000,000.00	999,000.00-	99.90%-	
26053001/12050003	Non Compliance Penalty	1,900.00	140,400.00	250,000.00	250,000.00	109,600.00-	43.84%-	
Total		**9,900.00**	**141,600.00**	**3,250,000.00**	**1,250,000.00**	**1,108,400.00-**	**88.67%-**	
FINES								
AREA COURT DIVISION								
Organization/Economic Code								
26055001/12050000								
TOTAL FINES		**49,951,691.73**	**13,318,160.25**	**39,950,000.00**	**31,950,000.00**	**18,631,839.75-**	**58.32%-**	**32,000,000.00**
FINES								
MINISTRY OF YOUTH AND SPORT DEVELOPMENT								
Organization/Economic Code								
13001001/12050000								
FINES								
MINISTRY OF HIGHER EDUCATION								
Organization/Economic Code								
63001001/12050000								
66001001/12050003	Penalties (General)			4,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	4,000,000.00
Total				**4,000,000.00**	**1,000,000.00**	**1,000,000.00-**	**100.00%-**	**4,000,000.00**
FINES								
MINISTRY OF EDUCATION								
Organization/Economic Code								
17001001/12060000								

17001001/12070453	PTA	1,430,948.00	561,179.00			561,179.00+		
17001001/12020551	PTA Levy	757,991.70						
17001001/12020552	Bill of Interest		25,000.00		1,000,000.00	975,000.00-	97.50%-	
Total		**2,188,939.70**	**586,179.00**		**1,000,000.00**	**413,821.00-**	**41.38%-**	
FINES								
COLLEGE OF NURSING & MIDWIFERY GOMBE								
Organization/Economic Code								
21011001/12040000								
FINES								
COLLEGE OF HEALTH TECHNOLOGY KALTUNGO								
Organization/Economic Code								
21016001/12040000								
TOTAL FINES		**49,951,691.73**	**13,318,160.25**	**39,950,000.00**	**31,950,000.00**	**18,631,839.75-**	**58.32%-**	**32,000,000.00**
SALES								
GOMBE STATE HOUSE OF ASSEMBLY								
Organization/Economic Code								
12003001/12020600								
12003001/12020601	Sale of Journal & Publication			2,500,000.00	2,500,000.00	2,500,000.00-	100.00%-	2,500,000.00
Total				**2,500,000.00**	**2,500,000.00**	**2,500,000.00-**	**100.00%-**	**2,500,000.00**
SALES								
GOMBE STATE HOUSE OF ASSEMBLY SERVICE COMMISSION								
Organization/Economic Code								
12004001/12020600								
12004001/12020617	Sale of Trasfer of Service Forms			500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00
12004001/12020606	Sales of Application Forms			500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00
Total				**1,000,000.00**	**1,000,000.00**	**1,000,000.00-**	**100.00%-**	**1,000,000.00**
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								
11034001/12020646	State Indigene Letter			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00
Total				**2,000,000.00**	**2,000,000.00**	**2,000,000.00-**	**100.00%-**	**2,000,000.00**
SALES								
OFFICE OF THE AUDITOR GENERAL- LG								
Organization/Economic Code								
40002001/22020000								
40002001/12020606	Sales of Application Forms				500,000.00	500,000.00-	100.00%-	500,000.00
Total					**500,000.00**	**500,000.00-**	**100.00%-**	**500,000.00**
SALES								
CIVIL SERVICE COMMISSION								
Organization/Economic Code								
47001001/12060000								
47001001/12060068	Sale of Trasfer of Service Forms			2,500,000.00	2,500,000.00	2,500,000.00-	100.00%-	500,000.00
47001001/12060136	Sales of Application/Registration Forms	3,664,700.00	4,765,700.00	3,000,000.00	3,000,000.00	1,765,700.00+	58.86%+	4,000,000.00
47001001/12060141	Sales of Secondment Forms			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	500,000.00
47001001/12060143	Sales of Withdrawal /Resignation/Retirement Forms			2,500,000.00	2,500,000.00	2,500,000.00-	100.00%-	500,000.00
47001001/12060146	Hotel Business Fees	546,000.00		1,500,000.00				
47001001/12060149	Sales of Contract Appointment / Re Engagement			2,500,000.00	2,500,000.00	2,500,000.00-	100.00%-	100,000.00
47001001/12060150	Sale of Aper Forms			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	2,000,000.00
Total		**4,210,700.00**	**4,765,700.00**	**14,000,000.00**	**12,500,000.00**	**7,734,300.00-**	**61.87%-**	**7,600,000.00**
SALES								
MINISTRY OF WORKS HOUSING AND TRANSPORT								
Organization/Economic Code								
650055/12060000								
34001001/12020607	Sales of Registration Forms		60,500.00	20,000,000.00	5,000,000.00	4,939,500.00-	98.79%-	20,000,000.00
34001001/12060616	Other Sales		5,895,500.00	3,000,000.00	7,000,000.00	1,104,500.00-	15.78%-	10,000,000.00
Total			**5,956,000.00**	**23,000,000.00**	**12,000,000.00**	**6,044,000.00-**	**50.37%-**	**30,000,000.00**
SALES								
GOMBE STATE INDEPENDENT ELECTORAL COMMISSION								
Organization/Economic Code								
48001001/12060000								
48001001/12060124	Sale of Nomination Forms			45,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	564,450,000.00
Total				**45,000,000.00**	**5,000,000.00**	**5,000,000.00-**	**100.00%-**	**564,450,000.00**

SALES								
LOCAL GOVERNMENT SERVICE COMMISSION								
Organization/Economic Code								
49001001/12060000								
64001001/12060147	LGA to State Government Trasfer Form	10,000.00						
64001001/12060159	Sales of Application/Registration Forms	25,000.00	79,000.00	300,000.00	300,000.00	221,000.00-	73.67%-	300,000.00
64001001/12060160	Sales of Transfer of Service Forms	636,500.00	360,000.00	300,000.00	400,000.00	40,000.00-	10.00%-	400,000.00
64001001/12060161	Sales of APERS FORMS	124,000.00	1,882,000.00	1,500,000.00	1,500,000.00	382,000.00+	25.47%+	500,000.00
Total		**795,500.00**	**2,321,000.00**	**2,100,000.00**	**2,200,000.00**	**121,000.00+**	**5.50%+**	**1,200,000.00**
SALES								
MINISTRY OF AGRICULTURE ANIMAL HUSBANDRY AND COOPERATION								
Organization/Economic Code								
15001001/12060000								
15001001/12020616	Other Sales	569,500.00	1,641,000.00	1,000,000.00	1,600,000.00	41,000.00+	2.56%+	
15001001/12020623	Sales of Fertilizer	1,411,163,897.48		1,500,000,000.00	870,000,000.00	870,000,000.00-	100.00%-	
15001001/12060008	Sales of Improved Seeds/Chemicals			40,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	40,000,000.00
15001001/12060073	Sale of Farm Produce				10,000.00	10,000.00-	100.00%-	
15001001/12060128	Strategic Grain Reserve Sales			25,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	30,000,000.00
_XC								
Total		**1,411,733,397.48**	**1,641,000.00**	**1,566,000,000.00**	**881,610,000.00**	**879,969,000.00-**	**99.81%-**	**70,000,000.00**
SALES								
GOMBE STATE AGRICULTURAL SUPPLY COMPANY (GOSAC)								
Organization/Economic Code								
15102002/12060000								
_XC								
Total								
SALES								
FORESTRY COMMISSION								
Organization/Economic Code								
15109001/12060000								
Total								
SALES								
MINISTRY OF ANIMAL HUSBANDRY & NORMADIC AFFR								

Organization/Economic Code								
70001001/12060000								
SALES								
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT								
Organization/Economic Code								
20001001/12060000								
20001001/12060627	Sales of Government Property			50,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	10,000,000.00
20001001/12060010	Proceeds from Auction	485,000.00		10,000,000.00	131,000,000.00	131,000,000.00-	100.00%-	131,000,000.00
Total		**485,000.00**		**60,000,000.00**	**141,000,000.00**	**141,000,000.00-**	**100.00%-**	**141,000,000.00**
SALES								
OFFICE OF THE ACCOUNTANT GENERAL								
Organization/Economic Code								
20007001/12060000								
20007001/12060010	Proceeds from Auction	76,125.00	116,494.25	500,000.00	500,000.00	383,505.75-	76.70%-	100,000,000.00
20007001/12060139	Sales of Government Property	82,500.00		500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00
Total		**158,625.00**	**116,494.25**	**1,000,000.00**	**1,000,000.00**	**883,505.75-**	**88.35%-**	**100,500,000.00**
SALES								
GOMBE STATE INTERNAL REVENUE SERVICES								
Organization/Economic Code								
20008001/12060000								
20008001/12020616	Other Sales	67,073,761.99	21,337,545.00		20,000,000.00	1,337,545.00+	6.69%+	60,000,000.00
20008001/12020631	Sale of Vehicle Stickers			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	2,000,000.00
20008001/12020635	Proof of Ownership Certificate	22,800.00	718,800.00		4,100,000.00	3,381,200.00-	82.47%-	
20008001/12020636	Heavy Duty Vehicles Permit		727,750.00	5,000,000.00	2,000,000.00	1,272,250.00-	63.61%-	5,000,000.00
20008001/12060049	Sale of Hackeney & State Carriage Badges		685,500.00			685,500.00+		
20008001/12060052	Revalidation of Old Number Plates			10,000,000.00				
20008001/12060112	Sales of Driver's and Conductor's Badge		619,000.00	7,000,000.00	7,000,000.00	6,381,000.00-	91.16%-	7,000,000.00
20008001/12060169	Sales of Motorcycles Reflective Jacket			5,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00
20008001/12060170	Sale of Replacement of Missing Number Plates							5,000,000.00
Total		**67,096,561.99**	**24,088,595.00**	**29,000,000.00**	**40,100,000.00**	**16,011,405.00-**	**39.93%-**	**84,000,000.00**
SALES								
MINISTRY OF COMMERCE INDUSTRY AND TOURISM								
Organization/Economic Code								
22001001/12060000								
SALES								

GOMBE STATE PROPERTY DEVELOPMENT COMPANY								
Organization/Economic Code								
22018001/12020600								
22018001/12020606	Sales of Application Forms		2,790,000.00	500,000.00	4,500,000.00	1,710,000.00-	38.00%-	
22018001/12020629	Sales of Government Properties			20,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	
Total			**2,790,000.00**	**20,500,000.00**	**9,500,000.00**	**6,710,000.00-**	**70.63%-**	
SALES								
MINISTRY OF WATER ENVIRONMENT AND FOREST RESOURCES								
Organization/Economic Code								
52001001/12060000								
20007001/12060010	Proceeds from Auction	76,125.00	116,494.25	500,000.00	500,000.00	383,505.75-	76.70%-	100,000,000.00
20007001/12060139	Sales of Government Property	82,500.00		500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00
Total		**158,625.00**	**116,494.25**	**1,000,000.00**	**1,000,000.00**	**883,505.75-**	**88.35%-**	**100,500,000.00**
SALES								
GOMBE STATE WATER BOARD								
Organization/Economic Code								
52102001/12060000								
52102001/12020606	Sales of Application Forms			1,000,000.00	500,000.00	500,000.00-	100.00%-	1,000,000.00
52102001/12040538	Private Water Charges		29,500.00	500,000.00	500,000.00	470,500.00-	94.10%-	
52102001/12060123	Sales of Application Form			1,000,000.00				
52102001/12060129	Water Rate/Charges		1,262,200.00			1,262,200.00+		
Total			**1,291,700.00**	**2,500,000.00**	**1,000,000.00**	**291,700.00+**	**29.17%+**	**1,000,000.00**
SALES								
OFFICE OF THE SURVEYOR GENERAL								
Organization/Economic Code								
60003001/12060000								
60002001/12020637	Sales of Maps	42,500.00	37,500.00	1,000,000.00	500,000.00	462,500.00-	92.50%-	
Total		**42,500.00**	**37,500.00**	**1,000,000.00**	**500,000.00**	**462,500.00-**	**92.50%-**	
SALES								
MINISTRY OF METROPOLITAN AND URBAN DEVELOPMENT								
Organization/Economic Code								
53002001/12060000								
SALES								
STATE URBAN PLANNING & DEVELOPMENT BOARD								
Organization/Economic Code								

34006001/12060000								
SALES								
MINISTRY OF COOPERATIVES & POVERTY ALLEVIATION								
Organization/Economic Code								
69001001/12060000								
54001001/12060053	Registration Forms	2,567,500.00	1,427,900.00			1,427,900.00+		
Total		**2,567,500.00**	**1,427,900.00**			**1,427,900.00+**		
SALES								
DIRECTORATE OF LANDS								
Organization/Economic Code								
60001001/12060060								
60001001/12020616	Other Sales			20,000.00				
Total				**20,000.00**				
SALES								
GOMBE STATE GEOGRAPHIC INFO. SYSTEM - GOGI								
Organization/Economic Code								
60002001/12060000								
60003001/12020616	Other Sales		3,598,211.00	2,500,000.00	6,500,000.00	2,901,789.00-	44.64%-	6,000,000.00
60003001/12020616	Sales of Layout Plans	17,323,068.63	21,796,270.51	9,000,000.00	4,000,000.00	17,796,270.51+	444.91%+	2,000,000.00
Total				**20,000.00**				
SALES								
OFFICE OF THE SURVEYOR GENERAL								
Organization/Economic Code								
60003001/12060000								
Total		**17,323,068.63**	**25,394,481.51**	**11,500,000.00**	**10,500,000.00**	**14,894,481.51+**	**141.85%+**	**8,000,000.00**
SALES								
MINISTRY OF RURAL COMMUNITY DEVELOPMENT AND COOPERATIVES								
Organization/Economic Code								
51001001/12060000								
51001001/12040605	Hotel Business Fees			1,500,000.00				
51001001/12040606	Optic Fiber Cables Layinf Fees			1,500,000.00				
51001001/12060053	Sales of Registration Forms		120,000.00	1,000,000.00		120,000.00+		
Total			**120,000.00**	**4,000,000.00**		**120,000.00+**		
SALES								

JUDICIAL SERVICE COMMISSION								
Organization/Economic Code								
18011001/12060000								
18011001/12060159	Sales of Application /RegistrationForms	283,700.00	66,000.00	1,000,000.00	1,000,000.00	934,000.00-	93.40%-	
18011001/12060160	Sales of Transfer of Service Forms	53,000.00	20,000.00	1,000,000.00	1,000,000.00	980,000.00-	98.00%-	
18011001/12060161	Sales of (APERS Form	310,500.00	510,500.00	2,000,000.00	2,000,000.00	1,489,500.00-	74.48%-	
18011001/12060162	Sales of Contract Appointment/Re-Engagement	10,000.00		1,500,000.00	1,500,000.00	1,500,000.00-	100.00%-	
18011001/12060165	Sale of Recruitment/Appointment Forms			500,000.00	500,000.00	500,000.00-	100.00%-	
18011001/12060167	Sale of JSC Forms 5 Apers for [GL 1 and 2]		50,000.00			50,000.00+		
Total		**657,200.00**	**646,500.00**	**6,000,000.00**	**6,000,000.00**	**5,353,500.00-**	**89.23%-**	
SALES								
HIGH COURT OF JUSTICE								
Organization/Economic Code								
18051001/12060000								
26051001/12020606	Sales of Application / RegistrationForm		2,500.00	1,000,000.00		2,500.00+		1,000,000.00
26051001/12060140	Sales of Application Forms	27,500.00	23,500.00		1,000,000.00	976,500.00-	97.65%-	
Total		**27,500.00**	**26,000.00**	**1,000,000.00**	**1,000,000.00**	**974,000.00-**	**97.40%-**	**1,000,000.00**
SALES								
SHARIA COURT DIVISION								
Organization/Economic Code								
18053001/12060000								
26053001/12020606	Sales of Application Forms	13,800.00	2,900.00	250,000.00	390,000.00	387,100.00-	99.26%-	
Total		**13,800.00**	**2,900.00**	**250,000.00**	**390,000.00**	**387,100.00-**	**99.26%-**	
SALES								
AREA COURT DIVISION								
Organization/Economic Code								
26055001/12060000								
SALES								
COLLEGE OF LEGAL & ISLAMIC STUDIES NAFADA								
Organization/Economic Code								
26006001/12060000								
66019001/12060003	Sales of ID Cards	200,500.00	549,000.00	1,200,000.00	200,000.00	349,000.00+	174.50%+	
66019001/12060122	Sales of Application Form	179,000.00	8,000.00	2,700,000.00		8,000.00+		
Total		**379,500.00**	**557,000.00**	**3,900,000.00**	**200,000.00**	**357,000.00+**	**178.50%+**	
SALES								

MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT								
Organization/Economic Code								
13001001/12060000								
13001001/12020606	Sales of Application / Registration Forms	69,000.00	756,000.00	10,000.00	10,000.00	746,000.00+	7,460.00%+	300,000.00
Total		**69,000.00**	**756,000.00**	**10,000.00**	**10,000.00**	**746,000.00+**	**7,460.00%+**	**300,000.00**
SALES								
MINISTRY OF WOMEN AFFAIRS								
Organization/Economic Code								
14001001/12060000								
SALES								
MINISTRY OF EDUCATION								
Organization/Economic Code								
17001001/12060000								
17001001/12060006	Sales of Bills of Entries/Application Forms	600.00		7,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	
17001001/12060027	Sales of Transfer of Service Forms		325,000.00	1,000,000.00	1,000,000.00	675,000.00-	67.50%-	
17001001/12060053	Sales of Application/Registration Forms	327,000.00	355,000.00		2,000,000.00	1,645,000.00-	82.25%-	
17001001/12060171	Sale of Forms for Community Private / Vacation	73,800.00						
Total		**401,400.00**	**680,000.00**	**8,000,000.00**	**5,000,000.00**	**4,320,000.00-**	**86.40%-**	
SALES								
STATE POLYTECHNIC BAJOGA								
Organization/Economic Code								
63018001/12060000								
66020001/12020628	Proceeds of ID Cards				300,000.00	300,000.00-	100.00%-	
66020001/12060010	Proceeds from Auctions			500,000.00	500,000.00	500,000.00-	100.00%-	
66018001/12060122	Sale of admission Form	259,000.00						
Total		**259,000.00**		**500,000.00**	**800,000.00**	**800,000.00-**	**100.00%-**	
SALES								
COLLEGE OF EDUCATION BILLIRI								
Organization/Economic Code								
170200001/12060000								
17020001/12020628	Proceeds from Auctions			2,000,000.00				
66020001/12060003	Sales of ID Cards		390,000.00	1,500,000.00	1,500,000.00	1,110,000.00-	74.00%-	
Total			**390,000.00**	**3,500,000.00**	**1,500,000.00**	**1,110,000.00-**	**74.00%-**	
SALES								
TEACHERS SERVICE COMMISSION								

Organization/Economic Code								
17017001/12060000								
17017001/12060068	Sale of Trasfer Forms		25,900.00	70,000.00		25,900.00+		
17017001/12060001	Sales of Application Forms	19,363,240.79	421,900.00	2,000,000.00	1,000,000.00	578,100.00-	57.81%-	1,000,000.00
17017001/12060143	Sales of Withdrawal/Resignation/Retirement Forms			300,000.00	300,000.00	300,000.00-	100.00%-	100,000.00
17017001/12060146	Sale of Transfer of States Forms		34,600.00		70,000.00	35,400.00-	50.57%-	100,000.00
17017001/12060149	Sales of Contract Appointment/Re-engagement			320,000.00	320,000.00	320,000.00-	100.00%-	300,000.00
Total		**19,363,240.79**	**482,400.00**	**2,690,000.00**	**1,690,000.00**	**1,207,600.00-**	**71.46%-**	**1,500,000.00**
SALES								
GOMBE STATE UNIVERSITY								
Organization/Economic Code								
63020001/12060000								
66021001/12060122	Sales of Admission Forms	7,217,850.00	8,477,626.25			8,477,626.25+		
Total		**7,217,850.00**	**8,477,626.25**			**8,477,626.25+**		
SALES								
SALES - GOMBE STATE UNIVERSITY OF SC. AND TECHONOLOGY								
Organization/Economic Code								
63020002/12060000								
66022001/12020628	Proceeds from Auctions			10,000.00	10,000.00	10,000.00-	100.00%-	
66022001/12060000	Sales of ID Card			10,000.00	10,000.00	10,000.00-	100.00%-	
Total				**20,000.00**	**20,000.00**	**20,000.00-**	**100.00%-**	
SALES								
GOMBE STATE SCHOLARSHIP BOARD								
Organization/Economic Code								
63021002/12060000								
66056001/12600006	Sales of Application Forms			10,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	5,000,000.00
Total				**10,000,000.00**	**10,000,000.00**	**10,000,000.00-**	**100.00%-**	**5,000,000.00**
SALES								
MINISTRY OF HIGHER EDUCATION								
Organization/Economic Code								
63001001/12060000								
66001001/12060606	Sales of Journals & Publications			200,000.00	200,000.00	200,000.00-	100.00%-	1,000,000.00
66001001/12060152	Sale of Application Forms			1,000,000.00	1,500,000.00	1,500,000.00-	100.00%-	4,000,000.00
Total				**1,200,000.00**	**1,700,000.00**	**1,700,000.00-**	**100.00%-**	**5,000,000.00**
SALES								

MINISTRY OF HEALTH							
Organization/Economic Code							
21001001/12060000							
21001001/12060122 Sales of Application Forms		3,457,692.00	2,000,000.00	4,000,000.00	542,308.00-	13.56%-	4,000,000.00
Total		**3,457,692.00**	**2,000,000.00**	**4,000,000.00**	**542,308.00-**	**13.56%-**	**4,000,000.00**
SALES							
SCHOOL OF NURSING AND MIDWIFERY GOMBE							
Organization/Economic Code							
21011001/12060000							
21011001/12060122 Sales of Admission Forms			500,000.00	500,000.00	500,000.00-	100.00%-	550,000.00
Total			**500,000.00**	**500,000.00**	**500,000.00-**	**100.00%-**	**550,000.00**
SALES							
GOMBE STATE TRADITIONAL MEDICINE BOARD							
Organization/Economic Code							
21015001/22020000							
SALES							
COLLEGE OF HEALTH TECHNOLOGY							
Organization/Economic Code							
21016001/12060000							
21016001/12060166 Sales of Admission Form			5,000,000.00				2,000,000.00
Total			**5,000,000.00**				**2,000,000.00**
SALES							
GOMBE STATE CONTRIB HEALTHCARE AGENCY (GOHEALTH)							
Organization/Economic Code							
21103001/12060000							
2110300100/12020603 Sales of ID Cards		105,800.00		200,000.00	94,200.00-	47.10%-	1,000,000.00
2110300100/12020608 Sales of Application Form				300,000.00	300,000.00-	100.00%-	1,000,000.00
Total		**105,800.00**		**500,000.00**	**394,200.00-**	**78.84%-**	**2,000,000.00**
SALES							
MINISTRY OF ENVIRONMENT AND FOREST RESOURCES							
Organization/Economic Code							
35001001/12060000							
35001001/12060154 Sale of Bush Meat			500,000.00				
Total			**500,000.00**				
TOTAL SALES	**1,532,801,343.89**	**85,532,289.01**	**1,841,390,000.00**	**1,160,420,000.00**	**1,074,887,710.99-**	**92.63%-**	**1,038,100,000.00**

EARNINGS								
MINISTRY OF INFORMATION AND CULTURE								
Organization/Economic Code								
23001001/12070000								
23001001/12020712	Other Earnings	997,000.00		500,000.00	500,000.00	500,000.00-	100.00%-	
23001001/12070089	Earnings From Tourism/ Cultural/Arts			200,000.00	200,000.00	200,000.00-	100.00%-	
Total		**997,000.00**		**700,000.00**	**700,000.00**	**700,000.00-**	**100.00%-**	
EARNINGS								
GOMBE STATE MEDIA CORPORATION								
Organization/Economic Code								
23004001/12070000								
23004001/12070121	Revenue from Gombe Radio Service	49,526,662.12	22,584,185.68	19,000,000.00	24,000,000.00	1,415,814.32-	5.90%-	24,000,000.00
23004001/12070122	Revenue from Gombe State Television	12,280,866.83	1,348,300.00	10,000,000.00	10,000,000.00	8,651,700.00-	86.52%-	10,000,000.00
Total		**61,807,528.95**	**23,932,485.68**	**29,000,000.00**	**34,000,000.00**	**10,067,514.32-**	**29.61%-**	**34,000,000.00**
EARNINGS								
MINISTRY OF AGRICULTURE AND ANIMAL HUSBANDRY								
Organization/Economic Code								
15001001/12070000								
15001001/12070042	Earnings From Lease			7,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	7,000,000.00
15001001/12070084	Other Earnings	1,673,000.00	8,761,200.00	5,000,000.00	5,000,000.00	3,761,200.00+	75.22%+	4,000,000.00
Total		**1,673,000.00**	**8,761,200.00**	**12,000,000.00**	**6,000,000.00**	**2,761,200.00+**	**46.02%+**	**11,000,000.00**
EARNINGS								
OFFICE OF THE ACCOUNTANT GENERAL								
Organization/Economic Code								
20007001/12070000								
20007001/12020712	Other Earnings	11,801,000.00	9,036,488.88	40,000,000.00	40,000,000.00	30,963,511.12-	77.41%-	40,000,000.00
20007001/12070118	Proceeds from Monetisation		1,496,250.00	50,000,000.00	5,000,000.00	3,503,750.00-	70.08%-	50,000,000.00
20007001/12070121	Misc Income	13,540,458.74	43,386,565.85	20,000,000.00		43,386,565.85+		
Total		**25,341,458.74**	**53,919,304.73**	**110,000,000.00**	**45,000,000.00**	**8,919,304.73+**	**19.82%+**	**90,000,000.00**
EARNINGS								
GOMBE STATE INTERNAL REVENUE SERVICES								
Organization/Economic Code								
20008001/12070000								
20008001/12020701	Earning From Consultancy Services			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	3,000,000.00
20008001/12020722	Revalidation of Old Plates Numbers		2,387,500.00			2,387,500.00+		5,000,000.00

20008001/12070011	Collections from POS							5,000,000.00
20008001/12070101	Earnings from Hospital Shops	5,535,625.00	1,525,000.00	4,000,000.00	4,000,000.00	2,475,000.00-	61.88%-	4,000,000.00
20008001/12070107	Earning From Cars Hire Services		294,500.00	4,000,000.00	4,000,000.00	3,705,500.00-	92.64%-	4,000,000.00
20008001/12070712	Other Earnings	5,363,349.00						35,000,000.00
Total		**10,898,974.00**	**4,207,000.00**	**11,000,000.00**	**11,000,000.00**	**6,793,000.00-**	**61.75%-**	**56,000,000.00**
EARNINGS								
MINISTRY OF TRADE INDUSTRY AND TOURISM								
Organization/Economic Code								
22001001/12070000								
22001001/12020723	Registration of Business Premises	5,101,000.00	9,444,000.00		11,500,000.00	2,056,000.00-	17.88%-	19,000,000.00
22001001/12020724	Registration of Hotels				3,000,000.00	3,000,000.00-	100.00%-	
22001001/12020725	Earnings from State Owned Hotels	4,739,583.33	53,989,943.55	100,000,000.00		53,989,943.55+		65,000,000.00
22001001/12070029	Earnings From Market	820,800.00	957,100.00	7,000,000.00	7,000,000.00	6,042,900.00-	86.33%-	7,000,000.00
22001001/12070089	Earnings From State Cultural Troupes			2,000,000.00				
22001001/12070115	Earnings from Gombe Jewel Hotel Abuja	8,774,073.33						
22001001/12070116	Earnings from State Owned Hotels		3,833,200.00		50,000,000.00	46,166,800.00-	92.33%-	
22001001/12020725	Other Earnings	5,000.00	250,000.00			250,000.00+		
Total		**19,440,456.66**	**68,474,243.55**	**109,000,000.00**	**71,500,000.00**	**3,025,756.45-**	**4.23%-**	**91,000,000.00**
EARNINGS								
MINISTRY OF SCIENCE AND TECHNOLOGY								
Organization/Economic Code								
28001001/12070000								
28001001/12020728	Certification of Patent & Trade Marks			1,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	
28001001/12020729	Certification of Commodities/Products			1,100,000.00				
28001001/12020544	Registration of NATA Union Members			500,000.00	400,000.00	400,000.00-	100.00%-	
28001001/12020730	Amalgamated Unions/Associations				500,000.00	500,000.00-	100.00%-	500,000.00
28001001/12020732	Earnings from Other Masts			3,000,000.00	3,000,000.00	3,000,000.00-	100.00%-	3,000,000.00
28001001/12020732	GSM Service Providers			20,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00
28001001/12020787	Demorage Charge			5,000,000.00				
28001001/12020788	Accident Treatment Charge			3,000,000.00				
Total				**33,600,000.00**	**9,900,000.00**	**9,900,000.00-**	**100.00%-**	**8,500,000.00**
EARNINGS								
MINISTRY OF ENERGY AND MINERAL RESOURCES								
Organization/Economic Code								
33001001/12070000								
EARNINGS								

MINISTRY OF WORKS HOUSING AND TRANSPORT								
Organization/Economic Code								
34001001/12070000								
34001001/12020704	Earnings From the use of Government Vehicles	266,500.00	212,500.00	1,500,000.00	1,500,000.00	1,287,500.00-	85.83%-	1,500,000.00
34001001/12020706	Earnings From Tolls of Expressway		61,500.00	2,000,000.00	2,000,000.00	1,938,500.00-	96.93%-	2,000,000.00
34001001/12020736	Students Airport Excussion		8,709,600.00	2,000,000.00	9,000,000.00	290,400.00-	3.23%-	
34001001/12020737	Other Airport Services General		14,652,674.00	45,000,000.00	35,000,000.00	20,347,326.00-	58.14%-	
34001001/12070097	Earnings from Gombe State Transport Service	761,731,052.00	688,439,805.00	50,000,000.00	750,000,000.00	61,560,195.00-	8.21%-	
34001001/12070101	International Operation Day / Night Landing			2,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	
34001001/12070102	Earnings From Airport		2,309,591.00			2,309,591.00+		
34001001/12070103	Domestic Landing and Parking			40,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	7,000,000.00
34001001/12070128	Earning From Landing and Packing Space		48,000.00			48,000.00+		1,000,000,000.00
34001001/12070712	Other Earnings	1,948,000.00	865,500.00	2,000,000.00	2,000,000.00	1,134,500.00-	56.73%-	12,000,000.00
Total		**763,945,552.00**	**715,299,170.00**	**144,500,000.00**	**806,500,000.00**	**91,200,830.00-**	**11.31%-**	**1,022,500,000.00**
EARNINGS								
DIRECTORATE OF RURAL ROADS								
Organization/Economic Code								
34002001/12070000								
34002001/12020712	Other Earnings				1,000,000.00	1,000,000.00-	100.00%-	
Total					**1,000,000.00**	**1,000,000.00-**	**100.00%-**	
EARNINGS								
DIRECTORATE OF LANDS								
Organization/Economic Code								
60001001/12070000								
EARNINGS								
GOMBE GEOGRAPHICAL INFORMATION SYSTEM (GOGIS)								
Organization/Economic Code								
60002001/12070000								
60003001/12020712	Other Earnings		1,750,600.00	3,000,000.00	1,500,000.00	250,600.00+	16.71%+	1,000,000.00
60003001/12020747	Earnings from Premium on Lands		41,238,550.00	1,000,000.00	36,000,000.00	5,238,550.00+	14.55%+	50,000,000.00
Total			**42,989,150.00**	**4,000,000.00**	**37,500,000.00**	**5,489,150.00+**	**14.64%+**	**51,000,000.00**
EARNINGS								
MINISTRY OF CULTURE AND TOURISM								
Organization/Economic Code								
36001001/12070000								

EARNINGS								
MINISTRY OF WATER ENVIRONMENT AND FOREST RESOURCES								
Organization/Economic Code								
52001001/12070000								
52001001/12020701	Earnings From Consultancy Services			460,000.00	460,000.00	460,000.00-	100.00%-	150,000.00
52001001/12020712	Other Earnings			100,000.00	1,510,000.00	1,510,000.00-	100.00%-	1,470,000.00
52001001/12020738	Water Rate/Charges			200,000.00	200,000.00	200,000.00-	100.00%-	1,000,000.00
Total				**760,000.00**	**2,170,000.00**	**2,170,000.00-**	**100.00%-**	**2,620,000.00**
EARNINGS								
GOMBE STATE WATER BOARD								
Organization/Economic Code								
52102001/12070000								
52102001/12020738	Water Rate/Charges	16,239,100.00	8,670,400.00	15,000,000.00	11,000,000.00	2,329,600.00-	21.18%-	25,000,000.00
52102001/12020742	Water Tank Trearment Charges	1,218,008.00	28,000.00	500,000.00	500,000.00	472,000.00-	94.40%-	
52102001/12070109	Compansation Charges		801,500.00	20,000,000.00	2,000,000.00	1,198,500.00-	59.93%-	20,000,000.00
52102001/12070010	Earnings From Relocation of Water Pipe lines			5,000,000.00	1,000,000.00	1,000,000.00-	100.00%-	
52102001/12070701	Earnings From Consultancy Services	198,000.00		500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00
52102001/12070712	Other Earnings	3,007,484.00	400.00	1,000,000.00	21,000,000.00	20,999,600.00-	100.00%-	1,000,000.00
Total		**20,662,592.00**	**9,500,300.00**	**42,000,000.00**	**36,000,000.00**	**26,499,700.00-**	**73.61%-**	**46,500,000.00**
EARNINGS								
MINISTRY OF HOUSING AND TRANSPORT								
Organization/Economic Code								
53001001/12070000								
53001001/12070096	Earnings From Consultancy Services	302,500.00	346,500.00	1,000,000.00		346,500.00+		
Total		**302,500.00**	**346,500.00**	**1,000,000.00**		**346,500.00+**		
EARNINGS								
MINISTRY OF METROPOLITAN AND URBAN DEVELOPMENT								
Organization/Economic Code								
68001001/12070000								
EARNINGS								
GOMBE STATE URBAN PLANNING & DEVELOPMENT BOARD								
Organization/Economic Code								
34006001/12070000								
53053001/12020745	Road Show Permit		250,500.00	10,000,000.00	2,000,000.00	1,749,500.00-	87.48%-	500,000.00
53053001/12070003	Earnings From Hire of Plants and Equipment	443,000.00	55,253,175.00	500,000.00	1,500,000.00	53,753,175.00+	3,583.55%+	500,000.00
53053001/12070060	Signage & Mobile Adverts			1,300,000.00	1,300,000.00	1,300,000.00-	100.00%-	

Total		**443,000.00**	**55,503,675.00**	**11,800,000.00**	**4,800,000.00**	**50,703,675.00+**	**1,056.33%+**	**1,000,000.00**
EARNINGS								
MINISTRY OF RURAL COMMUNITY DEVELOPMENT AND COOPERATIVES								
Organization/Economic Code								
54001001/12040000								
54001001/12070712	Other Earnings	98,000.00	112,000.00	1,000,000.00		112,000.00+		
Total		**98,000.00**	**112,000.00**	**1,000,000.00**		**112,000.00+**		
EARNINGS								
HIGH COURT OF JUSTICE								
Organization/Economic Code								
18051001/12070000								
26051001/12021306	Miscellaneous Revenue	3,500.00	1,848,250.00	500,000.00	3,500,000.00	1,651,750.00-	47.19%-	3,500,000.00
Total		**3,500.00**	**1,848,250.00**	**500,000.00**	**3,500,000.00**	**1,651,750.00-**	**47.19%-**	**3,500,000.00**
EARNINGS								
SHARIA COURT OF APPEAL								
Organization/Economic Code								
18053001/12040000								
26053001/12020760	Declaration General	29,700.00	110,500.00	500,000.00		110,500.00+		
Total		**29,700.00**	**110,500.00**	**500,000.00**		**110,500.00+**		
EARNINGS								
COLLEGE OF LEGAL & ISLAMIC STUDIES NAFADA								
Organization/Economic Code								
66190001/12070000								
66190001/12020748	Sale of Admission Form		565,000.00		700,000.00	135,000.00-	19.29%-	
66190001/12020749	Students Handbook		1,467,000.00		700,000.00	767,000.00+	109.57%+	
66190001/12020751	ICT Charges		177,500.00		1,000,000.00	822,500.00-	82.25%-	
66190001/12020752	Library Usage Charges		302,500.00		200,000.00	102,500.00+	51.25%+	
66190001/12020753	Verification of Results Charges		506,000.00		3,200,000.00	2,694,000.00-	84.19%-	
66190001/12020755	Games/Sports Charges		252,000.00		1,000,000.00	748,000.00-	74.80%-	
66190001/12020756	Facility Usage Charges		2,049,000.00		1,000,000.00	1,049,000.00+	104.90%+	
66190001/12020757	Matriculation Charges		825,000.00		1,000,000.00	175,000.00-	17.50%-	
66190001/12020759	Hostel Accomodation Charges		1,451,268.80		1,000,000.00	451,268.80+	45.13%+	
66190001/12020776	Teaching Practice Charges				300,000.00	300,000.00-	100.00%-	
Total			**7,595,268.80**		**10,100,000.00**	**2,504,731.20-**	**24.80%-**	
EARNINGS								

MINISTRY OF YOUTH AND SPORT DEVELOPMENT								
Organization/Economic Code								
13001001/12070000								
13001001/12020450	Cold Room Fees			50,000.00				
13001001/12020761	Earning from Hiring of Camaras/Public Address			10,000.00	10,000.00	10,000.00-	100.00%-	10,000.00
Total				**60,000.00**	**10,000.00**	**10,000.00-**	**100.00%-**	**10,000.00**
EARNINGS								
MINISTRY OF WOMEN AFFAIRS								
Organization/Economic Code								
14001001/12070000								
14001001/12020648	Blind Workshop Products			100,000.00	100,000.00	100,000.00-	100.00%-	
14001001/12020649	Sales of Women Development Center Product			100,000.00	100,000.00	100,000.00-	100.00%-	
14001001/12070065	Child Development Schools				100,000.00	100,000.00-	100.00%-	
14001001/12020768	Hiring of Hall & Other Facilities	700,000.00	396,500.00	1,700,000.00	1,700,000.00	1,303,500.00-	76.68%-	
14001001/12070107	Earning from Music/Films Producers			500,000.00	500,000.00	500,000.00-	100.00%-	
14001001/12020764	Earning from Music/Films/Video/Cassete Vendo		39,000.00	500,000.00	500,000.00	461,000.00-	92.20%-	
14001001/12020712	Other Earnings	87,600.00	135,500.00	2,160,000.00	2,160,000.00	2,024,500.00-	93.73%-	
Total		**787,600.00**	**571,000.00**	**5,060,000.00**	**5,160,000.00**	**4,589,000.00-**	**88.93%-**	
EARNINGS								
GOMBE STATE AGENCY FOR COMMUNITY AND SOCIAL DEVELOPMENT								
Organization/Economic Code								
14002001/22000000								
14001001/12020648	Blind Workshop Products			100,000.00	100,000.00	100,000.00-	100.00%-	
14001001/12020649	Sales of Women Development Center Product			100,000.00	100,000.00	100,000.00-	100.00%-	
14001001/12070065	Child Development Schools				100,000.00	100,000.00-	100.00%-	
14001001/12020768	Hiring of Hall & Other Facilities	700,000.00	396,500.00	1,700,000.00	1,700,000.00	1,303,500.00-	76.68%-	
14001001/12070107	Earning from Music/Films Producers			500,000.00	500,000.00	500,000.00-	100.00%-	
14001001/12020764	Earning from Music/Films/Video/Cassete Vendo		39,000.00	500,000.00	500,000.00	461,000.00-	92.20%-	
14001001/12020712	Other Earnings	87,600.00	135,500.00	2,160,000.00	2,160,000.00	2,024,500.00-	93.73%-	
Total		**787,600.00**	**571,000.00**	**5,060,000.00**	**5,160,000.00**	**4,589,000.00-**	**88.93%-**	
EARNINGS								
TEACHERS SERVICE COMMISSION								
Organization/Economic Code								
17017001/12060068								
17017001/12060712	Other Earnings				500,000.00	500,000.00-	100.00%-	1,000,000.00
Total					**500,000.00**	**500,000.00-**	**100.00%-**	**1,000,000.00**

EARNINGS								
STATE POLYTECHNIC BAJOGA								
Organization/Economic Code								
63018001/12070000								
66018001/12020748	Sale of Admission Form	5,000.00	241,583.24	1,000,000.00	1,000,000.00	758,416.76-	75.84%-	
66018001/12020749	Students Handbook			500,000.00	500,000.00	500,000.00-	100.00%-	
66018001/12020751	ICT Charges	1,000.00		1,100,000.00	1,100,000.00	1,100,000.00-	100.00%-	
66018001/12020752	Library Usage Charge	1,000.00		700,000.00	700,000.00	700,000.00-	100.00%-	
66018001/12020753	Verification of Results Charges	429,511.56	137,000.00	650,000.00	650,000.00	513,000.00-	78.92%-	
66018001/12020755	Games/Sports Charges	2,000.00		700,000.00	700,000.00	700,000.00-	100.00%-	
66018001/12070757	Matriculation Charges			750,000.00	370,000.00	370,000.00-	100.00%-	
66018001/12020769	Administrative Charges		600,699.31			600,699.31+		
66018001/12070777	SIWES		802,600.00	500,000.00	500,000.00	302,600.00+	60.52%+	
66018001/12040264	Registration Fees	5,000,000.00	7,771,338.59	2,000,000.00	3,500,000.00	4,271,338.59+	122.04%+	
66018001/12070124	Misc Revenue	144,000.00	45,000.00			45,000.00+		
66018001/12070756	Facility Usage Charges	1,000.00	300,000.00		750,000.00	450,000.00-	60.00%-	
Total		**5,583,511.56**	**9,898,221.14**	**7,900,000.00**	**9,770,000.00**	**128,221.14+**	**1.31%+**	
EARNINGS								
COLLEGE OF EDUCATION BILLIRI								
Organization/Economic Code								
63019001/12070000								
66020001/12020712	Other Earnings	495,411.26	1,735,192.58	500,000.00	5,500,000.00	3,764,807.42-	68.45%-	
66020001/12020749	Students Handbook		666,000.00		300,000.00	366,000.00+	122.00%+	
66020001/12020751	ICT Charges	100,000.00	1,524,000.00	300,000.00	1,875,000.00	351,000.00-	18.72%-	
66020001/12020752	Library Usage Charges	336,000.00	690,750.00	2,875,000.00	1,000,000.00	309,250.00-	30.93%-	
66020001/12020753	Verification of Results Charges		967,950.00	1,000,000.00	1,000,000.00	32,050.00-	3.21%-	
66020001/12020755	Games/Sports Charges	336,000.00	1,294,000.00	1,000,000.00	1,750,000.00	456,000.00-	26.06%-	
66020001/12020769	Administrative Charges	6,000.00	87,000.00	2,050,000.00	300,000.00	213,000.00-	71.00%-	
66020001/12020770	Medical Examination Charges	675,500.00	1,701,000.00	3,500,000.00	1,500,000.00	201,000.00+	13.40%+	
66020001/12020771	Earnings from Business Centers	327,500.00	1,782,800.00	1,000,000.00	1,000,000.00	782,800.00+	78.28%+	
66020001/12070032	Earning From Photocopying			5,500,000.00				
66020001/12070093	Earning From Business Centres	25,000.00	3,305,600.00	2,000,000.00		3,305,600.00+		
Total		**2,301,411.26**	**13,754,292.58**	**19,725,000.00**	**14,225,000.00**	**470,707.42-**	**3.31%-**	
EARNINGS								
GOMBE STATE UNIVERSITY								
Organization/Economic Code								
63020001/12040000								
66021001/12020712	Other Earnings	8,136,650.05	33,651,350.01	3,200,000.00	357,200,000.00	323,548,649.99-	90.58%-	

66021001/12020748	Sale of Admission Form	3,048,100.00	11,604,010.26	10,800,000.00	5,800,000.00	5,804,010.26+	100.07%+	
66021001/12020759	Hotel Accommodation Charges		28,035,439.50	30,000,000.00	5,000,000.00	23,035,439.50+	460.71%+	
Total		**11,184,750.05**	**73,290,799.77**	**44,000,000.00**	**368,000,000.00**	**294,709,200.23-**	**80.08%-**	
EARNINGS								
GOMBE STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY KUMO								
Organization/Economic Code								
63020002/12060000								
66022001/12020751	ICT Charges			10,000.00	10,000.00	10,000.00-	100.00%-	
66022001/12020752	Library Usage Charges			10,000.00	10,000.00	10,000.00-	100.00%-	
66022001/12020753	Verification of Results Charges			10,000.00	10,000.00	10,000.00-	100.00%-	
66022001/12020755	Games/Sports Charges			10,000.00	10,000.00	10,000.00-	100.00%-	
66022001/12020759	Hostel Accomodation Charges			10,000.00	10,000.00	10,000.00-	100.00%-	
66022001/12020770	Medical Examination Charges			10,000.00	10,000.00	10,000.00-	100.00%-	
Total				**60,000.00**	**60,000.00**	**60,000.00-**	**100.00%-**	
EARNINGS								
SPORTS COMMISSION								
Organization/Economic Code								
13004001/12070000								
39001001/12070052	Earnings From Stadium Hire	5,270,000.00	1,689,000.00	2,000,000.00	10,000,000.00	8,311,000.00-	83.11%-	10,000,000.00
Total		**5,270,000.00**	**1,689,000.00**	**2,000,000.00**	**10,000,000.00**	**8,311,000.00-**	**83.11%-**	**10,000,000.00**
EARNINGS								
MINISTRY OF HEALTH								
Organization/Economic Code								
21001001/12070000								
21001001/12070072	Earning from Open Space				1,000,000.00	1,000,000.00-	100.00%-	
21001001/12070101	Earnings From Hospital Shops		7,239,166.00	500,000.00	500,000.00	6,739,166.00+	1,347.83%+	2,000,000.00
21001001/12070712	Other Earnings	578,915,189.30	321,789,328.48	105,000,000.00	255,000,000.00	66,789,328.48+	26.19%+	300,000,000.00
Total		**578,915,189.30**	**329,028,494.48**	**105,500,000.00**	**256,500,000.00**	**72,528,494.48+**	**28.28%+**	**302,000,000.00**
EARNINGS								
COLLEGE OF NURSING AND MID-WIFERY GOMBE								
Organization/Economic Code								
21011001/12070000								
21001001/21070074	Hire of Hall			300,000.00				
Total				**300,000.00**				
EARNINGS								

GOMBE STATE CONTRIBUTORY HEALTHCARE AGENCY (GOHEALTH)								
Organization/Economic Code								
21103001/12040000								
2110300100/12020785	Contribution from Informal Sector		72,002.00	4,000,000.00	4,000,000.00	3,927,998.00-	98.20%-	
2110300100/12020786	Contribution for Additional Dependents		36,000.00	500,000.00	500,000.00	464,000.00-	92.80%-	
2110300100/12020787	Contribution from Organised Private Sector		970,000.00	10,000,000.00	3,000,000.00	2,030,000.00-	67.67%-	
2110300100/12020788	Tertiary Social Health Insurance Program (TSHI			50,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	
2110300100/12020789	Employee Contribution		3,039,004.42		76,000,000.00	72,960,995.58-	96.00%-	
Total			**4,117,006.42**	**64,500,000.00**	**93,500,000.00**	**89,382,993.58-**	**95.60%-**	
EARNINGS								
COLLEGE OF HEALTH TECHNOLOGY								
Organization/Economic Code								
21016001/12040000								
21016001/12020748	Sale of Admission Form				2,000,000.00	2,000,000.00-	100.00%-	
Total					**2,000,000.00**	**2,000,000.00-**	**100.00%-**	
EARNINGS								
MINISTRY OF WATER ENVIRONMENT & FOREST RESOURCES								
Organization/Economic Code								
35001001/12070000								
35001001/12020712	Other Earnings			4,000,000.00				
35001001/12070123	Forest Produce Cutting/Handling Licenses		9,490,000.00	1,000,000.00		9,490,000.00+		
35001001/12070124	Fiber Optic Cable Laying			2,500,000.00				
Total			**9,490,000.00**	**7,500,000.00**		**9,490,000.00+**		
EARNINGS								
ENVIRONMENTAL PROTECTIONN AGENCY (GOSEPA)								
Organization/Economic Code								
52003001/122020000								
35016001/22020712	Other Earnings				1,000,000.00	1,000,000.00-	100.00%-	1,500,000.00
35016001/22020713	Teaching Practice Charges			4,000,000.00				
Total				**4,000,000.00**	**1,000,000.00**	**1,000,000.00-**	**100.00%-**	**1,500,000.00**
EARNINGS								
GOMBE GOES GREEN (3G)								
Organization/Economic Code								
52002001/12020700								
35002001/12020712	Other Earnings			2,500,000.00	500,000.00	500,000.00-	100.00%-	500,000.00
Total				**2,500,000.00**	**500,000.00**	**500,000.00-**	**100.00%-**	**500,000.00**

EARNINGS								
MINISTRY OF LOCAL GOVERNMENT & CHIEFTANCY AFFAIRS								
Organization/Economic Code								
51001001/22020000								
TOTAL EARNINGS								
RENT ON GOVERNMENT BUILDING								
OFFICE OF THE SSG								
Organization/Economic Code								
61001001/12080000								
RENT ON GOVERNMENT BUILDING								
GOMBE STATE PROPERTY DEVELOPMENT COMPANY								
Organization/Economic Code								
22018001/12020800								
22018001/12020808	Rent on Govt. Stalls		860,000.00	1,500,000.00	1,500,000.00	640,000.00-	42.67%-	
Total			**860,000.00**	**1,500,000.00**	**1,500,000.00**	**640,000.00-**	**42.67%-**	
RENT ON GOVERNMENT BUILDINGS								
OFFICE OF THE ACCOUNTANT GENERAL								
Organization/Economic Code								
20007001/12080000								
20007001/12080019	Rent on Government Property	200,000.00	4,943,306.57			4,943,306.57+		
Total		**200,000.00**	**4,943,306.57**			**4,943,306.57+**		
RENT ON GOVERNMENT BUILDINGS								
MINISTRY OF COMMERCE TRADE AND INDUSTRY								
Organization/Economic Code								
22001001/12020000								
22001001/12020907	Rent on Industrial Estates	920,000.00	1,540,900.00	5,000,000.00	5,000,000.00	3,459,100.00-	69.18%-	5,000,000.00
Total		**920,000.00**	**1,540,900.00**	**5,000,000.00**	**5,000,000.00**	**3,459,100.00-**	**69.18%-**	**5,000,000.00**
RENT ON GOVERNMENT BUILDINGS								
MINISTRY OF ENERGY & MINERAL RESOURCES								
Organization/Economic Code								
33001001/12020000								
31001001/12020201	Mineral Title Holder Access Permit			10,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	
31001001/12020202	Surface Rent			20,000,000.00	2,000,000.00	2,000,000.00-	100.00%-	
Total				**30,000,000.00**	**4,000,000.00**	**4,000,000.00-**	**100.00%-**	

RENT ON GOVERNMENT BUILDINGS								
MINISTRY OF METROPOLITAN AND URBAN DEV								
Organization/Economic Code								
530002001/12080000								
TOTAL RENT ON GOVERNMENT BUILDINGS		**2,457,478.84**	**10,735,244.38**	**7,730,000.00**	**6,730,000.00**	**4,005,244.38+**	**59.51%+**	**5,000,000.00**
RENT ON GOVERNMENT LANDS								
DIRECTORATE OF LANDS								
Organization/Economic Code								
60001001/12090000								
60001001/12020908	Consent Fees	15,574,200.00						
60001001/12090007	Recovery on Compensation	17,667,372.06		2,500,000.00				
60001001/12090007	Ground Rent	41,869,761.16						
Total		**75,111,333.22**		**2,500,000.00**				
RENT ON GOVERNMENT LANDS								
GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)								
Organization/Economic Code								
60002001/12040000								
60003001/12020523	Penalty for Late Payment of Rent			1,500,000.00	500,000.00	500,000.00-	100.00%-	6,000,000.00
60003001/12020414	Search Fees	923,690.80	1,049,800.00	5,000,000.00	4,000,000.00	2,950,200.00-	73.76%-	4,000,000.00
60003001/12020489	Recertification Charges	26,169,676.34	6,276,457.93	60,000,000.00	310,000,000.00	303,723,542.07-	97.98%-	405,000,000.00
60003001/12020909	Ground Rent	156,222,479.09	23,394,947.75	195,000,000.00	45,000,000.00	21,605,052.25-	48.01%-	20,000,000.00
Total		**183,315,846.23**	**30,721,205.68**	**261,500,000.00**	**359,500,000.00**	**328,778,794.32-**	**91.45%-**	**435,000,000.00**
RENT ON GOVERNMENT LANDS								
MINISTRY OF TRADE INDUSTRY AND TOURISM								
Organization/Economic Code								
22001001/12040000								
RENT ON GOVERNMENT LANDS								
HIGH COURT OF JUSTICE								
Organization/Economic Code								
18051001/12090000								
RENT ON GOVERNMENT LANDS								
GOMBE STATE UNIVERSITY								
Organization/Economic Code								
63020001/12090000								

66021001/12080006	Rent on Senior Staff Quarters	873,812.08	902,704.08	1,730,000.00	730,000.00	172,704.08+	23.66%+	
Total		**873,812.08**	**902,704.08**	**1,730,000.00**	**730,000.00**	**172,704.08+**	**23.66%+**	
RENT ON GOVERNMENT LANDS								
COLLEGE OF EDUCATION BILLIRI								
Organization/Economic Code								
63019001/12080000								
66020001/12080006	Rent on Senior Staff Quarters	463,666.76	3,348,333.73	1,000,000.00	1,000,000.00	2,348,333.73+	234.83%+	
Total		**463,666.76**	**3,348,333.73**	**1,000,000.00**	**1,000,000.00**	**2,348,333.73+**	**234.83%+**	
TOTAL RENT ON GOVERNMENT LANDS		**258,427,179.45**	**31,581,205.68**	**265,500,000.00**	**361,000,000.00**	**329,418,794.32-**	**91.25%-**	**435,000,000.00**
REPAYMENTS								
MINISTRY OF AGRICULTURE ANIMAL HUSBANDRY AND COOPERATION								
Organization/Economic Code								
15001001/12100000								
15001001/12100009	General Refunds	1,200,000.00	2,000,000.00	21,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	
Total		**1,200,000.00**	**2,000,000.00**	**21,000,000.00**	**1,000,000.00**	**1,000,000.00+**	**100.00%+**	
REPAYMENTS								
OFFICE OF THE ACCOUNTANT GENERAL								
Organization/Economic Code								
20007001/12100000								
20007001/12100005	Recovery of Staff Housing Loans	4,875,000.00						
20007001/12100006	General Refunds	40,241,394.05	1,329,865.99	10,000,000.00	10,000,000.00	8,670,134.01-	86.70%-	10,000,000.00
20007001/12100010	Recovery of Car Loans	27,620,893.18	18,545,706.33	45,000,000.00		18,545,706.33+		
Total		**72,737,287.23**	**19,875,572.32**	**55,000,000.00**	**10,000,000.00**	**9,875,572.32+**	**98.76%+**	**10,000,000.00**
REPAYMENT								
DIRECTORATE OF LANDS								
Organization/Economic Code								
60001001/12100000								
60001001/12100008	Recovery on Compensation	2,798,600.00						
Total		**2,798,600.00**						
REPAYMENT								
GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)								
Organization/Economic Code								
60002001/12020909								
60003001/1202008	Repayment - Recovery on Compensation		70,000.00	2,000,000.00	500,000.00	430,000.00-	86.00%-	100,000.00
Total			**70,000.00**	**2,000,000.00**	**500,000.00**	**430,000.00-**	**86.00%-**	**100,000.00**

TOTAL REPAYMENTS	**76,735,887.23**	**21,945,572.32**	**78,000,000.00**	**11,500,000.00**	**10,445,572.32+**	**90.83%+**	**10,100,000.00**
INVESTMENT INCOME							
OFFICE OF THE ACCOUNTANT GENERAL							
Organization/Economic Code							
20007001/12120000							
20007001/12110003 Dividend Received			30,000,000.00	10,000,000.00	10,000,000.00-	100.00%-	30,000,000.00
Total			**30,000,000.00**	**10,000,000.00**	**10,000,000.00-**	**100.00%-**	**30,000,000.00**
INVESTMENT INCOME							
GOMBE STATE CONTRIBUTORY HEALTH CARE AGENCY (GOHEALTH)							
Organization/Economic Code							
21103001/12120000							
2110300100/12021102 Dividends Recieved							50,000,000.00
Total							**50,000,000.00**
TOTAL INVESTMENT INCOME			**30,000,000.00**	**10,000,000.00**	**10,000,000.00-**	**100.00%-**	**80,000,000.00**
INTEREST							
OFFICE OF THE ACCOUNTANT GENERAL							
Organization/Economic Code							
20007001/12120000							
20007001/12120001 Interest on Bank Deposit	84,186,877.53	130,701,084.73	50,000,000.00	10,000,000.00	120,701,084.73+	1,207.01%+	50,000,000.00
20007001/12120002 Interest on Motor Vehicle Advances			10,000,000.00	5,000,000.00	5,000,000.00-	100.00%-	10,000,000.00
Total	**84,186,877.53**	**130,701,084.73**	**60,000,000.00**	**15,000,000.00**	**115,701,084.73+**	**771.34%+**	**60,000,000.00**
INTEREST							
GOMBE STATE CONTRIBUTORY HEALTH CARE AGENCY (GOHEALTH)							
Organization/Economic Code							
21103001/12120000							
2110300100/12021212 Interest o Bank Deposit		380,045.00			380,045.00+		2,000,000.00
Total		**380,045.00**			**380,045.00+**		**2,000,000.00**
TOTAL INTEREST	**84,186,877.53**	**131,081,129.73**	**60,000,000.00**	**15,000,000.00**	**116,081,129.73+**	**773.87%+**	**62,000,000.00**
REIMBURSEMENT							
OFFICE OF THE HEAD OF SERVICE							
Organization/Economic Code							
25001001/12130000							
REIMBURSEMENT							
GOMBE STATE UNIVERSITY OF SCI. & TECH KUMO							

Organization/Economic Code								
63020002/12140000								
66022001/12140002	Misc Revenue		354.75	100,000.00	100,000.00	99,645.25-	99.65%-	
Total			**354.75**	**100,000.00**	**100,000.00**	**99,645.25-**	**99.65%-**	
REIMBURSEMENT								
OFFICE OF THE ACCOUNTANT GENERAL								
Organization/Economic Code								
20007001/12130000								
20007001/12121306	Miscelleneous Revenue	2,362,803.65	1,462,357.99	20,000,000.00	70,000,000.00	68,537,642.01-	97.91%-	100,000,000.00
20007001/12121309	Recovery of Car Loan	46,799.91			5,000,000.00	5,000,000.00-	100.00%-	5,000,000.00
Total		**2,409,603.56**	**1,462,357.99**	**20,000,000.00**	**75,000,000.00**	**73,537,642.01-**	**98.05%-**	**105,000,000.00**
TOTAL REIMBURSEMENT								
MISCELLANEOUS								
MINISTRY OF AGRICULTURE ANIMAL HUSBANDRY AND COOPERATIVE								
Organization/Economic Code								
15001001/12140000								
15001001/12140002	Miscelleneous Revenue	149,947.50	756,840.48			756,840.48+		
Total		**149,947.50**	**756,840.48**			**756,840.48+**		
MISCELLANEOUS								
OFFICE OF THE ACCOUNTANT GENERAL								
Organization/Economic Code								
20007001/12140000								
20007001/12140001	Recovery of Overpayment	51,304,785.24	890,285,010.60			890,285,010.60+		
20007001/12140002	Unspecified Revenue	9,145,710.22	45,078,315.69			45,078,315.69+		
20007001/12140003	Refund of Excess Bank Charges	824,542,008.27						
Total		**884,992,503.73**	**935,363,326.29**			**935,363,326.29+**		
MISCELLANEOUS								
GOMBE STATE INTERNAL REVENUE SERVICE								
Organization/Economic Code								
20008001/12200000								
20008001/12240003	Liabilities (Back Duty)	3,198,080,241.47	3,506,853,821.91	8,000,000,000.00	6,500,000,000.00	2,993,146,178.09-	46.05%-	
Total		**3,198,080,241.47**	**3,506,853,821.91**	**8,000,000,000.00**	**6,500,000,000.00**	**2,993,146,178.09-**	**46.05%-**	
MISCELLANEOUS								
HIGH COURT								
Organization/Economic Code								

18051001/12140000								
26051001/12140002	Miscellaneous Income	2,000.00	112,021.50			112,021.50+		
Total		**2,000.00**	**112,021.50**			**112,021.50+**		
MISCELLANEOUS								
SCHOOL OF HEALTH TECHNOLOGY								
Organization/Economic Code								
21016001/12140000								
21016001/12140002	Unspecified Revenue		26.88			26.88+		
Total			**26.88**			**26.88+**		
MISCELLANEOUS								
COLLEGE OF LEGAL & ISLAMIC STUDIES NAFADA								
Organization/Economic Code								
26006001/12140000								
66019001/12140002	Misc Revenue	5,436,500.00	4,530,224.95	4,000,000.00	2,500,000.00	2,030,224.95+	81.21%+	
Total		**5,436,500.00**	**4,530,224.95**	**4,000,000.00**	**2,500,000.00**	**2,030,224.95+**	**81.21%+**	
MISCELLANEOUS								
COLLEGE OF EDUCATION BILLIRI								
Organization/Economic Code								
63019001/12140000								
6602001/12140001	Misc Revenue		264,846.07		500,000.00	235,153.93-	47.03%-	
Total		**5,436,500.00**	**4,530,224.95**	**4,000,000.00**	**2,500,000.00**	**2,030,224.95+**	**81.21%+**	
MISCELLANEOUS								
COLLEGE OF HEALTH TECHNOLOGY KALTUNGO								
Organization/Economic Code								
21016001/12140000								
21016001/12140002	Unspecified Revenue		26.88			26.88+		
Total			**26.88**			**26.88+**		
MISCELLANEOUS								
GOMBE STATE UNIVERSITY								
Organization/Economic Code								
63020001/12140000								
66021001/12140002	Unspecified Revenue	13,353,630.65	22,335,420.82	50,000,000.00	20,000,000.00	2,335,420.82+	11.68%+	
Total		**13,353,630.65**	**22,335,420.82**	**50,000,000.00**	**20,000,000.00**	**2,335,420.82+**	**11.68%+**	
TOTAL MISCELLANEOUS		**903,934,581.88**	**963,363,061.74**	**54,100,000.00**	**23,100,000.00**	**940,263,061.74+**	**4,070.40%+**	
TOTAL RECURRENT REVENUE		**86,578,664,367.59**	**125,672,911,738.50**	**90,717,450,000.00**	**115,617,450,000.00**	**10,055,461,738.50+**	**8.70%+**	**110,736,080,000.00**

ANNUAL REPORT 2024
SCHEDULE OF
CONSOLIDATED REVENUE FUND CHARGES
(CRFC)


CAPTAIN


GENERAL HOSPITAL
KALTUNGO

GOMBE STATE GOVERNMENT

SCHEDULE OF CONSOLIDATED REVENUE FUND CHARGES (CRFC)

FOR THE PERIOD ENDED 31ST DECEMBER 2024

Description		Actual 2023	Actual 2024	Original Budget 2024	Final Budget 2024	Variance 2024	% Variance 2024	Budget 2025
		₦	₦	₦	₦	₦	%	₦
CONSOLIDATED REVENUE FUND CHARGES								
20007001/22060103	Contribution to Local Government Pension Board	135,806,422.44	165,988,076.76	200,000,000.00	166,000,000.00	11,923.24+	0.01%+	
20007001/22060104	10% of IGR to Local Government		1,122,879,388.02	100,000,000.00	1,122,900,000.00	20,611.98+	0.00%+	2,100,000,000.00
20007001/22060202	Domestic Loans Interest/Discount	9,231,861,582.47	12,610,337,613.82		12,610,337,700.00	86.18+	0.00%+	105,000,000.00
Total		**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**
CRFC - PUBLIC DEBT CHARGES								
20007001/22060101	Foreign Principal - Treasury Bill (Longterm)	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
20007001/22060201	Domestic Principal - Longterm Borrowing	2,692,427,489.94		20,200,000,000.00	50,000,000.00	50,000,000.00+	100.00%+	10,500,000,000.00
20007001/22060202	Bond Repayment	2,101,669,073.19						
20007001/22060206	Repayment FGN Bailout to States	366,922,425.60	914,424,844.81		914,424,850.00	5.19+	0.00%+	
20007001/22060207	Repayment of CBN Loan	186,492,699.80	133,858,220.03		133,858,250.00	29.97+	0.00%+	
20007001/22060208	SUBEB Loan Repayment	669,420,641.89	535,031,711.87		535,031,750.00	38.13+	0.00%+	
20007001/22060209	GROCOL - Bond Repayment	1,284,134,438.56	1,490,564,850.91		1,490,564,860.00	9.09+	0.00%+	
20007001/22060210	Repayment of CBN Budget Support Fund	65,341,115.54						
20007001/22060212	Repayment of Health Care Intervention Loan	182,211,551.22	199,304,251.55		199,304,260.00	8.45+	0.00%+	
20007001/22060215	Jewel Sukuk - Bond Repayment	2,442,899,111.53	2,821,634,837.17		2,821,634,850.00	12.83+	0.00%+	
20007001/22060216	Repayment of CBN Discounted Cash Rese	994,569,299.67	1,090,540,637.14		1,090,540,650.00	12.86+	0.00%+	
20007001/22060217	Repayment of National Housing Loans Facility (Family Homes)	262,552,290.47	559,934,029.43		559,934,050.00	20.57+	0.00%+	
Total		**12,913,539,672.97**	**12,787,649,995.30**	**20,220,000,000.00**	**12,837,650,220.00**	**50,000,224.70+**	**0.39%+**	**17,700,000,000.00**
CRFC - SOCIAL BENEFITS								
11035001/21020301	Gratuity	2,374,653,311.13	1,816,579,843.62	2,000,000,000.00	1,816,580,000.00	156.38+	0.00%+	2,500,000,000.00
63020001/22010101	Gratuity	1,404,753.20	5,679,274.78		5,679,280.00	5.22+	0.00%+	

11035001/21020302	Pension	5,179,263,824.19	5,524,912,948.61	5,000,000,000.00	5,524,913,000.00	51.39+	0.00%+	5,500,000,000.00
63020002/21020202	Contribution Pension	108,096,769.67						
63020002/21020102	Contributory Pension			5,000,000.00				
11035001/22010103	Death Benefits		961,379,262.19		961,379,300.00	37.81+	0.00%+	
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			20,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	10,000,000.00
22018000/21030105	Severance Gratuity			10,000,000.00	10,000,000.00	10,000,000.00+	100.00%+	
63020001/21020303	Contribution Pension		115,485,684.60	100,000,000.00	115,500,000.00	14,315.40+	0.01%+	
63020001/21020304	Gratuity Arrears		3,886,667.30	5,000,000.00	3,890,000.00	3,332.70+	0.09%+	
60320002/21020104	Gratuity Arrears			500,000.00	500,000.00	500,000.00+	100.00%+	
21016001/21020202	Contribution Pension			120,000,000.00	1,000,000.00	1,000,000.00+	100.00%+	
21016001/22020202	Contribution Pension	1,186,800.91						
Total		**7,664,605,459.10**	**8,427,923,681.10**	**7,270,500,000.00**	**8,459,441,580.00**	**31,517,898.90+**	**0.37%+**	**8,020,000,000.00**

ANNUAL REPORT 2024
SCHEDULE OF
CAPITAL RECEIPT



GOMBE STATE GOVERNMENT

SCHEDULE OF CAPITAL RECEIPTS

FOR THE YEAR ENDED 31ST DECEMBER 2024

Description		Actual 2023 ₦	Actual 2024 ₦	Original Budget 2024 ₦	Final Budget 2024 ₦	Variance 2024 ₦	Variance 2024 %
DOMESTIC GRANTS							
20001001/13010102	SDGs Conditional Grants			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-
20001001/13010103	SFTAS	2,815,708,966.00					
20001001/13010104	UBE	1,345,352,353.76	27,800,000.00	1,400,000,000.00	1,400,000,000.00	1,372,200,000.00-	98.01%-
20001001/13010105	TET Fund	366,663,229.06	1,343,498,490.00	2,000,000,000.00	2,000,000,000.00	656,501,510.00-	32.83%-
20001001/13010110	Strategic Support for Water Supply (COVID_19)			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-
20001001/13010111	COVID-19 Intervention	107,002,300.00					
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	10,015,578,648.00	25,305,166,261.04			25,305,166,261.04+	
20001001/13010115	FGN Project Grants				120,000,000,000.00	120,000,000,000.00-	100.00%-
17003001/13000000	FG - SUBEB Matching Grant		1,395,784,959.14			1,395,784,959.14+	
17003001/13010104	Better Education Service Delivery for All (BESDA)	5,944,492,739.11			100,000,000.00	100,000,000.00-	100.00%-
Total		**20,594,798,235.93**	**28,072,249,710.18**	**4,000,000,000.00**	**124,100,000,000.00**	**96,027,750,289.82-**	**77.38%-**
FOREIGN GRANTS							
20001001/13010202	UNICEF	119,218,982.10	200,476,137.99			200,476,137.99+	
20001001/13010206	United Nations Systems			200,000,000.00	200,000,000.00	200,000,000.00-	100.00%-
20001001/13010207	International NGO's	280,000.00		100,000,000.00	100,000,000.00	100,000,000.00-	100.00%-
20001001/13010208	Inclusive Basic Service Delivery ADB			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-
20001001/13010215	Sustainable Water Supply (W/Bank)				50,000,000.00	50,000,000.00-	100.00%-
20001001/13010215	Health System Support Grant (GAVI)	350,000.00	2,910,000.00			2,910,000.00+	
20001001/13010217	Basic Health CAREs Promotion Fund			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-
20001001/13020408	Partnership For Extended Water Supply Sanitation and Hygeine	885,687,130.01					
20001001/13020411	Gombe State Malaria Elimination Program			1,400,000,000.00	1,400,000,000.00	1,400,000,000.00-	100.00%-
20001001/13020412	USAID State2State Activity			100,000,000.00	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%-
17003001/13010201	SUBEB - UNICEF Program	2,361,900.00					
2200100100/13000001	UNIDO Small Hydro Power (shp) Project			200,000,000.00	200,000,000.00	200,000,000.00-	100.00%-
Total		**1,007,898,012.11**	**203,386,137.99**	**4,050,000,000.00**	**4,100,000,000.00**	**3,896,613,862.01-**	**95.04%-**
TRANSFER FROM RECURRENT BUDGET SURPLUS							
20007001/14010101	Transfer from CRF	23,514,987,986.84	137,077,673,863.45	44,402,245,500.00	181,346,131,433.00	44,268,457,569.55-	24.41%-
Total		**23,514,987,986.84**	**137,077,673,863.45**	**44,402,245,500.00**	**181,346,131,433.00**	**44,268,457,569.55-**	**24.41%-**

OTHER CAPITAL RECEIPTS							
MISCELLANEUOS							
20007001/14020201	Local Gov't Contribution to Joint Projects	2,380,960,028.95	5,805,449,396.03	5,000,000,000.00	5,000,000,000.00	805,449,396.03+	16.11%+
20007001/14020203	FGN Reimbursement on Capital Project	1,524,000,000.00		3,000,000,000.00	3,000,000,000.00	3,000,000,000.00-	100.00%-
20007001/14020203	Local Gov't Contribution to Higher Education	1,367,611,236.21	1,887,518,562.46			1,887,518,562.46+	
20007001/14020204	Local Government Contribution to GoHealth Program	291,546,765.41	891,312,753.24			891,312,753.24+	
20007001/14020207	Domestic Assistance/Donation by Individual/Corporate Bodies		5,253,000.00			5,253,000.00+	
20007001/14020208	Enterprenuership Development Fund [NEDC]		1,500,000,000.00			1,500,000,000.00+	
Total		**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%+**
DOMESTIC LOANS AND CREDITS							
20007001/14030101	Commercial & Other Bank Loans			20,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	100.00%-
20007001/14030113	SUBEB Loans	1,204,452,353.76					
20007001/14030116	UBA Contract Financing Facility	14,977,395,933.54	2,126,400,951.36			2,126,400,951.36+	
20007001/14030118	GOS Private Bond Proceed		18,800,000,000.00			18,800,000,000.00+	
20007001/14030121	Carbon Fund for Budget Support			5,000,000,000.00	1,000,000,000.00	1,000,000,000.00-	100.00%-
20007001/14030122	Bonds			25,000,000,000.00	25,000,000,000.00	25,000,000,000.00-	100.00%-
20007001/14030125	Green Bond			5,000,000,000.00	5,000,000,000.00	5,000,000,000.00-	100.00%-
Total		**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 AND CREDITS							
20001001/14030203	W/Bank Health System Devlopment Programme	417,000,000.00					
20001001/14030207	Sustain. Urban Rural Water Supply San & Hygine (SURWASH) WB	1,426,138,679.05	1,083,617,834.64	500,000,000.00	500,000,000.00	583,617,834.64+	116.72%+
20001001/14030218	ACreSAL (W/BANK)	1,433,169,031.13	5,291,572,360.99	4,000,000,000.00	4,000,000,000.00	1,291,572,360.99+	32.29%+
20001001/14030209	Bilingual Education Programme (IDB)	45,333,568.88					
20007001/14030211	Accelerating Nutrition Results in Nigeria	381,247,760.54	1,157,685,689.59	1,000,000,000.00	1,000,000,000.00	157,685,689.59+	15.77%+
20007001/14030212	Immunization Plus and Malaria Progree by Accelarating Coverage		1,178,976,463.00			1,178,976,463.00+	
20007001/14030135	Nigeria CAREs Project			10,000,000,000.00	30,000,000,000.00	30,000,000,000.00-	100.00%-
20007001/14030206	Inno Dev and Effective in the Acqui of Skills IDEAS Project	227,500,000.00	91,814,955.08	1,500,000,000.00	1,500,000,000.00	1,408,185,044.92-	93.88%-
20007001/14030212	Livestock Productivity and Resilliance support project (W/Ba	194,100,500.84	244,925,195.24	1,000,000,000.00	1,000,000,000.00	755,074,804.76-	75.51%-
20007001/14030213	Ease of Doing Business - SEBER (PforR)			500,000,000.00	500,000,000.00	500,000,000.00-	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)	469,050,210.00	797,627,720.00	2,000,000,000.00	4,910,000,000.00	4,112,372,280.00-	83.76%-
20007001/14030216	Covid-19 Preparedness & Response Project (CO-PREP)			50,000,000.00	50,000,000.00	50,000,000.00-	100.00%-
20007001/14030217	Adolescent Girls Initiative for Learning and Empowerment		877,160,700.91	200,000,000.00	200,000,000.00	677,160,700.91+	338.58%+
20007001/14030218	Business Enabling Reforms - SEBER (PforR)			2,000,000,000.00	2,000,000,000.00	2,000,000,000.00-	100.00%-
Sub total		**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%-**
Grand Total		**71,457,190,303.19**	**207,092,625,294.16**	**138,702,245,500.00**	**396,706,131,433.00**	**189,613,506,138.84-**	**47.80%-**

END….