

GOMBE STATE GOVERNMENT OF NIGERIA REPORT



OF THE ACCOUNTANT GENERAL WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024



TABLE OF CONTENTS

Content	Page
Profile	4 - 26
PART ONE – FINANCIAL STATEMENTS	
Report of the Accountant General	28
Five Year Financial Summary (Consolidated).....	33
Five Year Financial Summary of Capital Expenditure by Programme.....	34
Five Year Financial Summary of Capital Expenditure by Main Function.....	35
Five Year Financial Summary of Capital Expenditure by Geo Location	36
Statement of Accounting Policies	40 - 45
Responsibility for Financial Statements	46
Opinion of Auditor General (Audit Certificate)	47
Cash Flow Statement	48 - 49
Statement of Assets and Liabilities	
Statement of Consolidated Revenue Fund	
Statement of Capital Development Fund	
Notes to Financial Statements.....	
Schedule of Detailed Recurrent Revenue by Organization.....	
Schedule of Detailed Recurrent Expenditure by Organization	
Schedule of Consolidated Revenue Fund Charges	
Schedule of Detailed Capital Receipts by Organization	
Schedule of Detailed Capital Expenditure by Organization	
PART TWO – DETAILED CAPITAL SCHEDULES	
Schedule of Detailed Capital Expenditure by Programme/Project by Organization.....	
Schedule of Detailed Capital Expenditure by Geo Location	
PART THREE – STATISTICAL ANALYSIS	
Graphical Presentation of Recurrent and Capital Expenditure	
Uses of COFOG and Analysis of Total Government Expenditure by Functional and Economic Classifications	
Analysis of Recurrent and Capital Expenditure by Main Function and Economic Classifications	
Analysis of Recurrent and Capital Expenditure by Sub Function/Classes and Economic Classifications	
Analysis of Capital Expenditure by Programme and Economic Classifications.....	
Analysis of Recurrent and Capital Expenditure by Main Organisation and Economic Classifications	
Analysis of Capital Expenditure by Geo Location and Economic Classifications	
Analysis of Capital Expenditure by Programme and Geo Location Classifications	
Analysis of Capital Expenditure by Sub Function/Classes and Geo Location Classifications	
Analysis of Recurrent Revenue by Sub Organisation and Economic Classifications.....	
Analysis of Capital Receipts by Sub Organisation and Economic Classifications	
Analysis of Capital Expenditure by Sub Organisation and Economic Classifications	

PROFILE

EXECUTIVE GOVERNOR:

**HIS EXCELLENCY
ALHAJI MUHAMMADU INUWA YAHAYA
(DAN MAJEN GOMBE)
GOVERNMENT HOUSE
GOMBE, GOMBE STATE**

DEPUTY GOVERNOR:

**HIS EXCELLENCY
DR. MANASSEH DANIEL JATAU
OFFICE OF THE DEPUTY GOVERNOR
GOMBE, GOMBE STATE**

SPEAKER, GOMBE STATE HOUSE OF ASSEMBLY:

**RT. HON. ABUBAKAR MUHAMMED LUGGEREWO
GOMBE STATE HOUSE OF ASSEMBLY
GOMBE, GOMBE STATE.**

COMMISSIONER FOR FINANCE:

**MUHAMMAD GAMBO MAGAJI
MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT
GOMBE, GOMBE STATE.**

ACCOUNTANT - GENERAL/PERMANENT SECRETARY:

**AMINU UMARU YUGUDA PhD, FCNA, ACA
OFFICE OF THE ACCOUNTANT GENERAL
TREASURY HOUSE
MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT
GOMBE, GOMBE STATE**

QUALITY ASSURANCE CONSULTANTS:

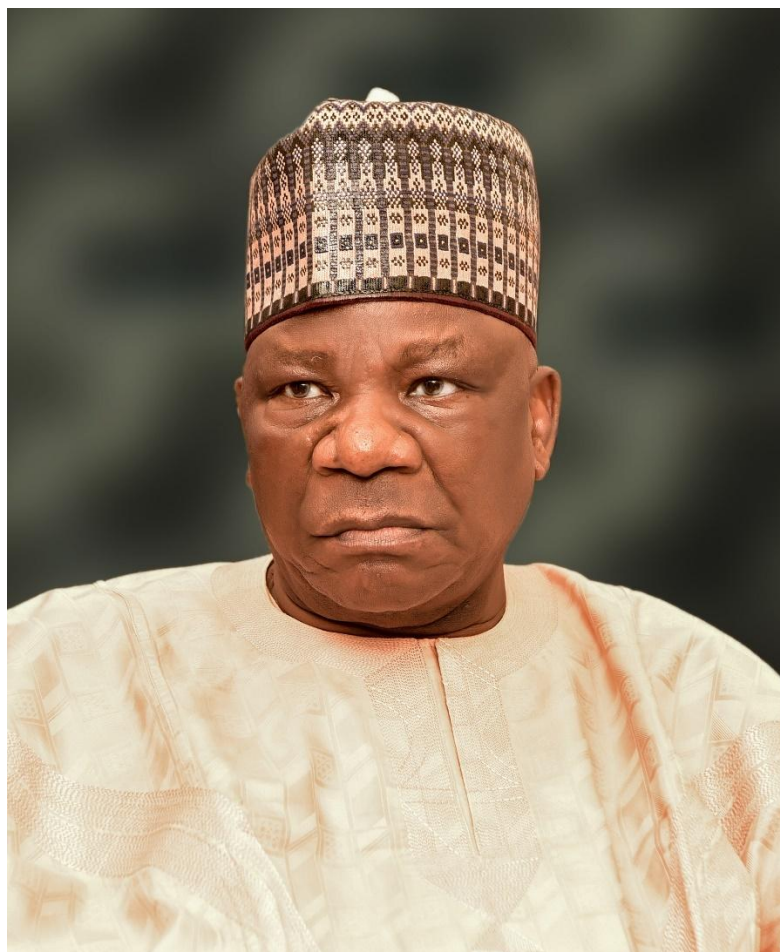
**MOLD COMPUTERS & COMMUNICATIONS LTD
(DEVELOPERS OF SAGE PASTEL ACCOUNTING, PLANNING, BUDGETING, HUMAN RESOURCES & PAYROLL SOFTWARE)
No. 5B, Kukawa Avenue
Kaduna - Nigeria
Mobile Phone: 0803-327-8803, 0805-332-1343
E-mail: mold_computers@yahoo.com, info@moldtreasuryacademy.com
URL: www.moldtreasuryacademy.com**





HIS EXCELLENCY
ALHAJI MUHAMMADU INUWA YAHAYA
(DAN MAJEN GOMBE)
EXECUTIVE GOVERNOR
GOMBE STATE





**HIS EXCELLENCY
DR. MANASSEH DANIEL JATAU (TAURARON WAJA)
DEPUTY GOVERNOR**







MUHAMMAD GAMBO MAGAJI
HONOURABLE COMISSIONER OF FINANCE AND ECONOMIC DEVELOPMENT



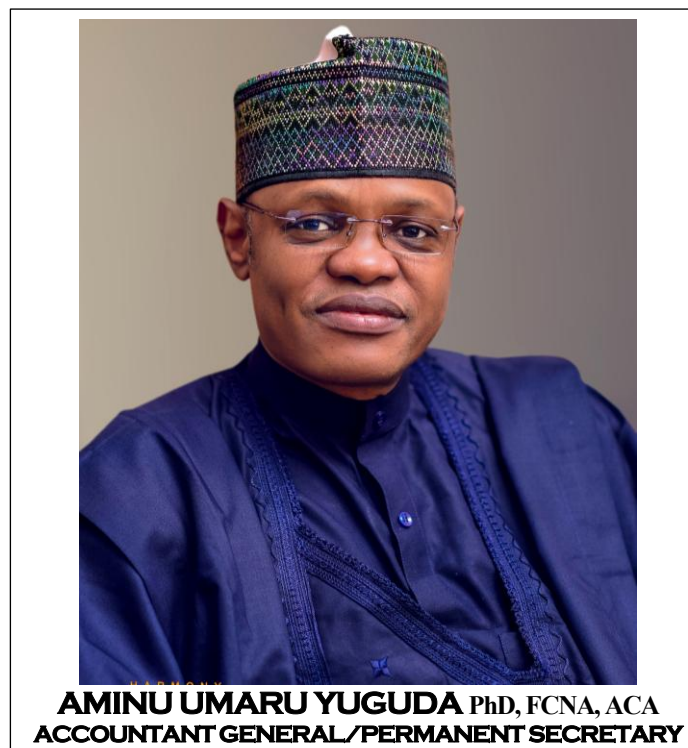


AMINU UMARU YUGUDA Phd, FCNA, ACA
ACCOUNTANT GENERAL/PERMANENT SECRETARY

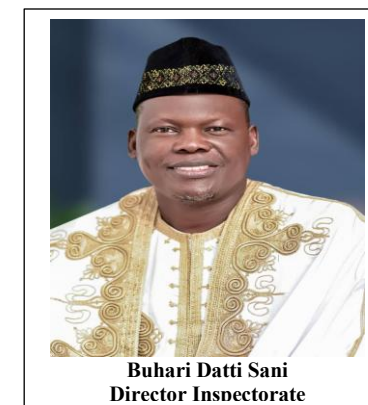




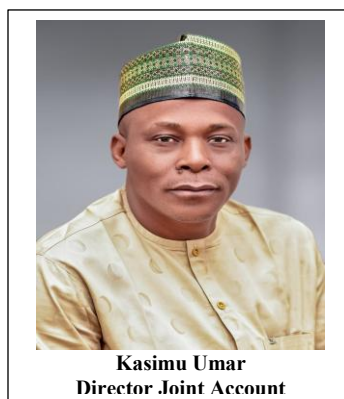
Mohammed Y. Kulani, FCNA
Director Final Account



AMINU UMARU YUGUDA PhD, FCNA, ACA
ACCOUNTANT GENERAL/PERMANENT SECRETARY



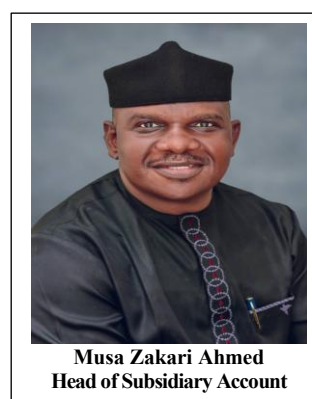
Buhari Datti Sani
Director Inspectorate



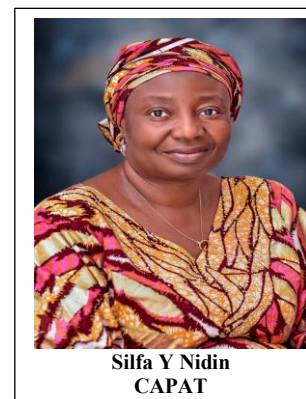
Kasimu Umar
Director Joint Account



Lami Mohammed Kwami, FCNA
Head of Operations



Musa Zakari Ahmed
Head of Subsidiary Account



Silfa Y Nidin
CAPAT



Shuaibu Haruna
Deputy Director Expenditure



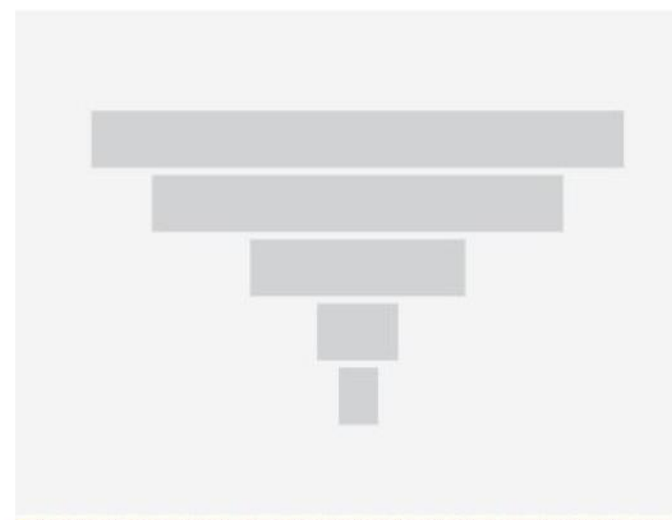
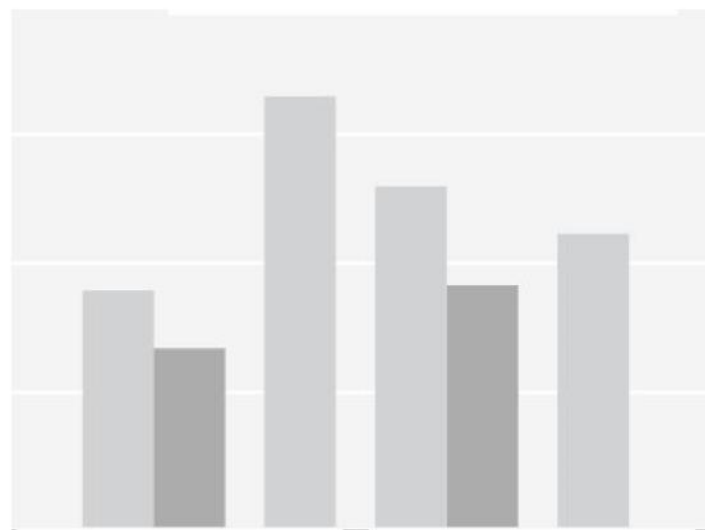
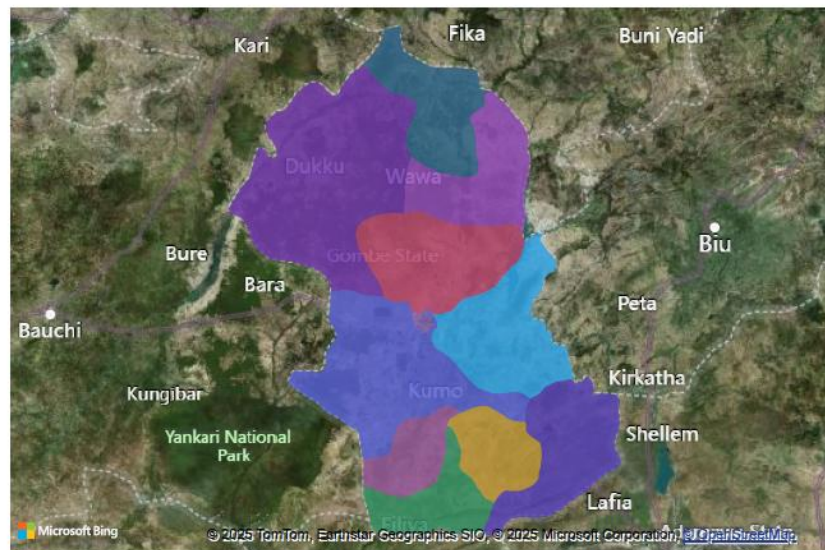
STAFF OF FINAL/CENTRAL ACCOUNT



STAFF OF PAYROLL UNIT



GOMBE 2024 STATISTICAL VISUALS REPORT



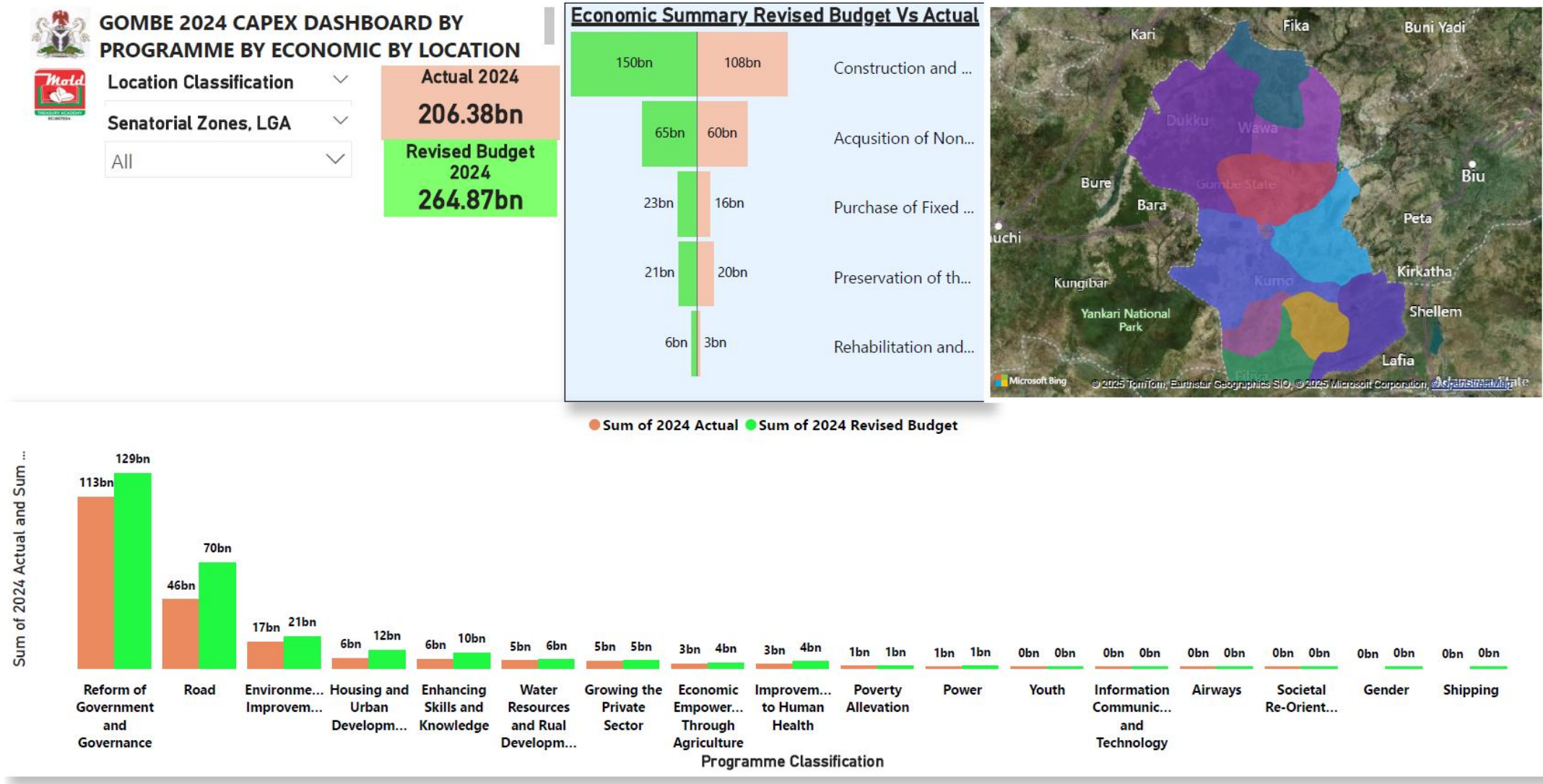


Figure 1: The Government of Gombe State focused on Construction and Provision of Fixed Assets with emphasis on Reform of Government and Governance, Road, Environmental Improvement as well as Housing and Urban Development, Water Resources Infrastructure, and Enhancing Skills and Knowledge among others in the fiscal year 2024.

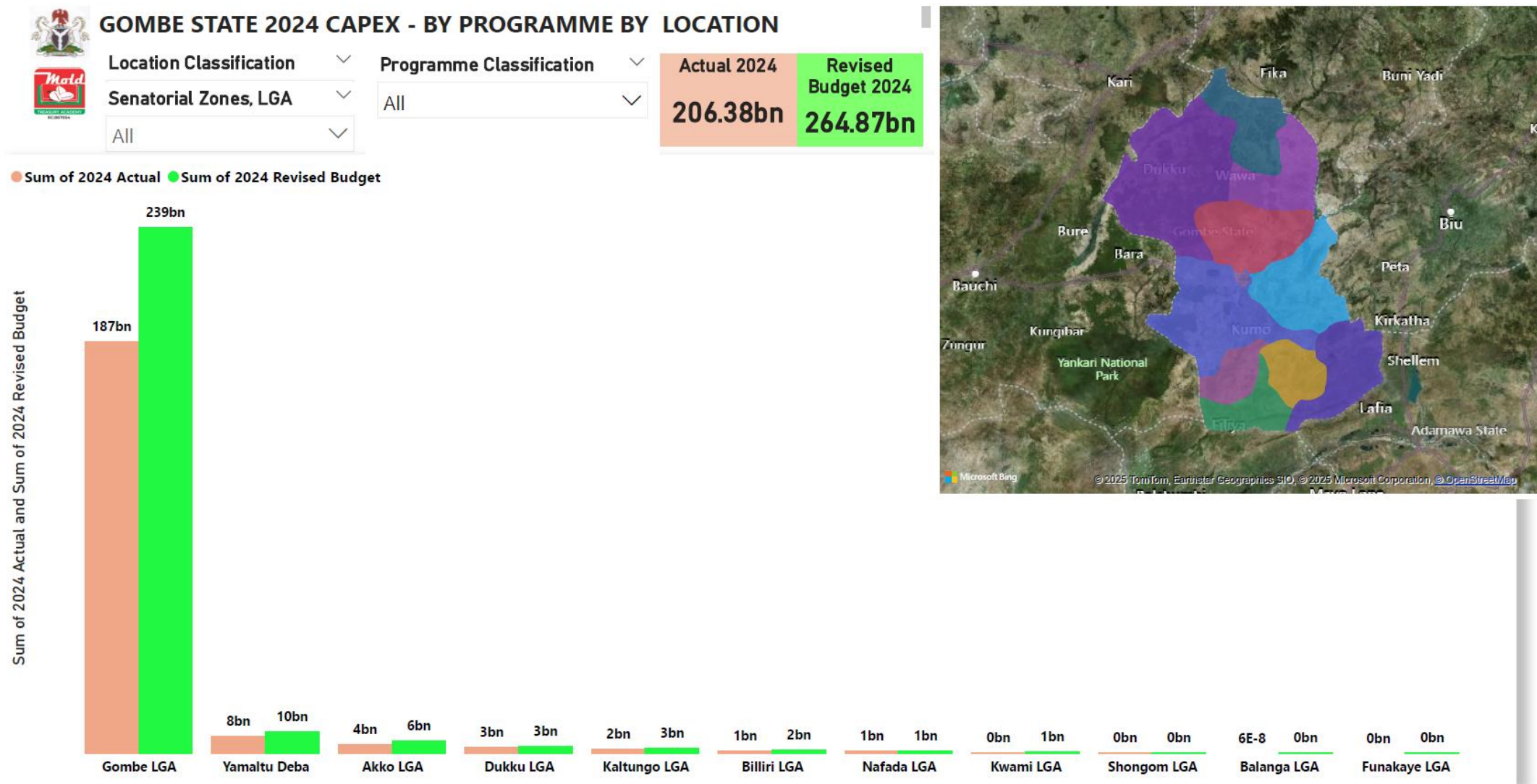


Figure 2: The Revised Budget for the Fiscal Year 2024 was ₦264.87 Billion. Actual Expenditure was ₦206.38 Billion. Gombe, Yamaltu Deba, Akko and Dukku Local Governments received appreciable allocations of the State Budget and Actual Capital Expenditure Projects.

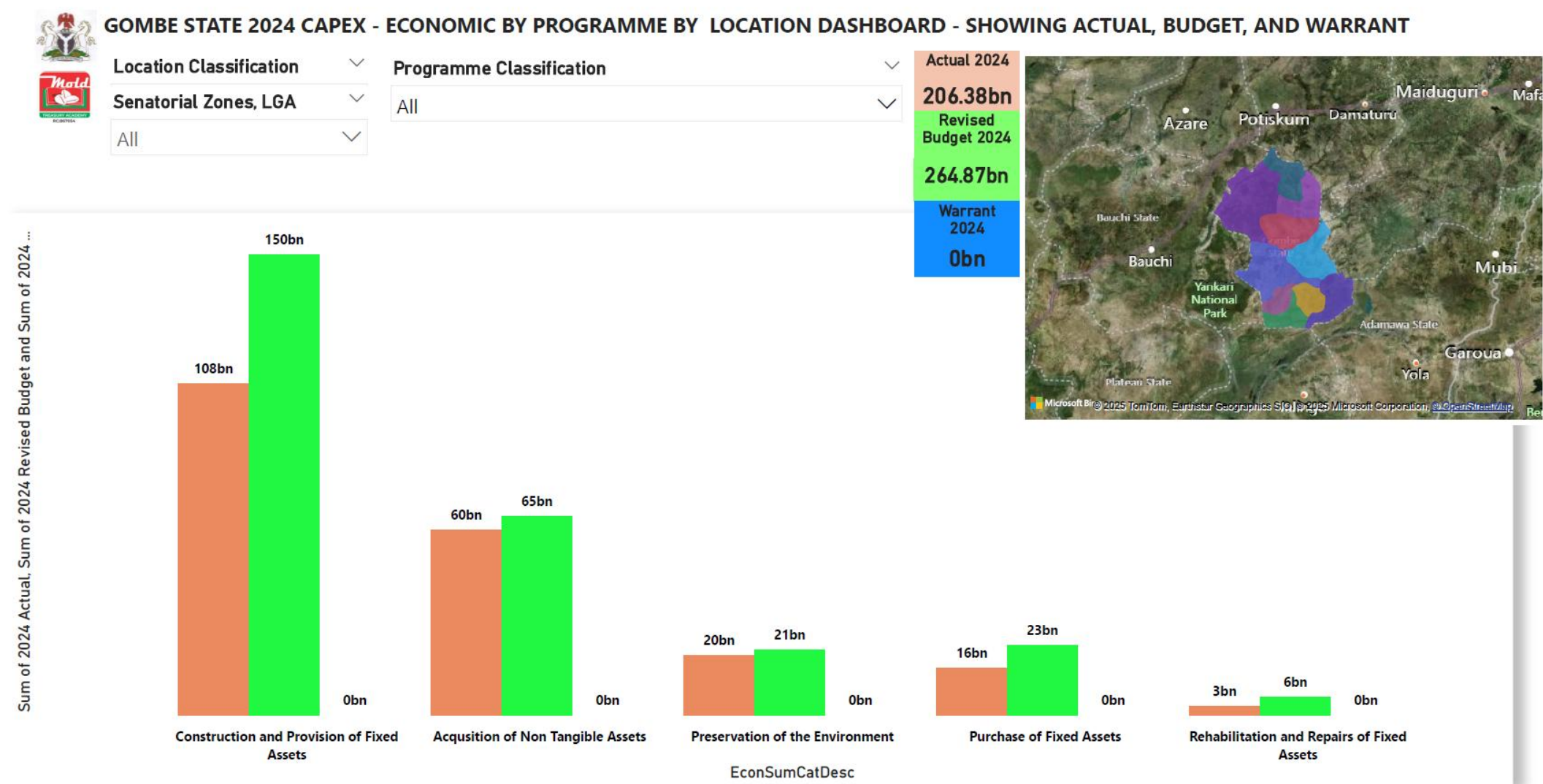


Figure 3: The major investments in infrastructure in the Fiscal Year 2024 was in the Construction and Provision of Fixed Assets.

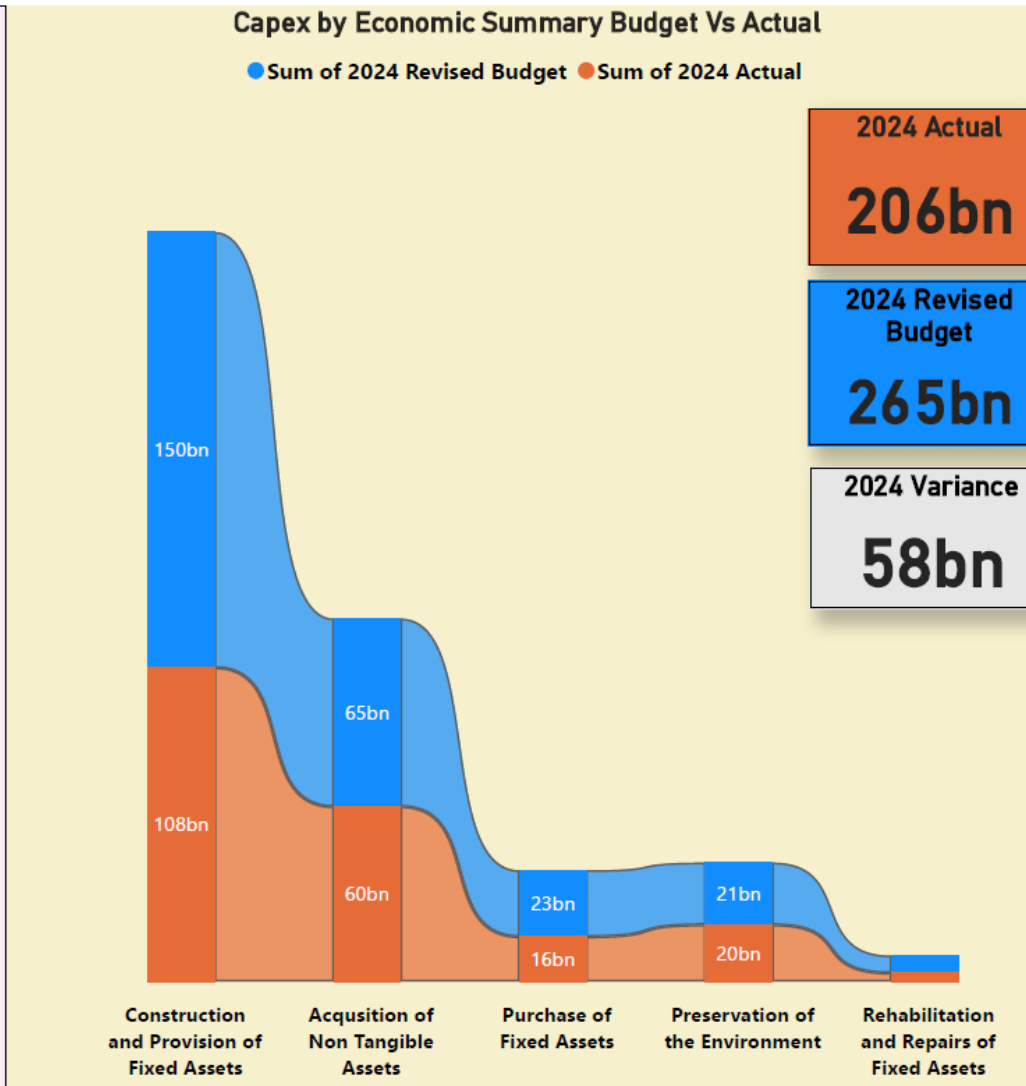


GOMBE 2024 CAPEX DASHBOARD BY PROGRAMME, ECONOMIC AND FUNCTIONAL CLASSIFICATION



Programme Classification 2024 Actual Vs Revised Budget

Programme	2024 Actual	2024 Revised Budget
Reform of Government and...	113371M	129093M
Road	45566M	69988M
Environmental Improvement	17484M	20883M
Housing and Urban Develo...	6439M	12025M
Enhancing Skills and Knowl...	5885M	10007M
Water Resources and Rual ...	4873M	5728M
Growing the Private Sector	4730M	5056M
Economic Empowerment T...	2881M	3546M
Improvement to Human H...	2551M	4308M
Poverty Alleviation	1242M	1452M
Power	837M	1424M
Youth	193M	454M
Information Communicatio...	193M	451M
Airways	113M	114M
Societal Re-Orientatio...	19M	124M
Gender	0M	190M
Shipping	0M	30M



- Classification**
- Function Classification**
- Economic Affairs
 - Education
 - Environmental Protection
 - General Public Services
 - Health
 - Housing and Community Amenities
 - Public Order and Safety
 - Recreation, Culture and Religion
 - Social Protection

Figure 4: Capital Expenditure by Programme Classification shows that Reform of Government and Governance received the highest Allocation. However, Road; Environmental Improvement, Housing and Urban Development, Enhancing Skills and Knowledge and Water Resources Infrastructure also received Significant Allocation in the Fiscal Year 2024.



GOMBE STATE 2024 RECURRENT EXPENDITURE DASHBOARD BY ECONOMIC CLASSIFICATION

2024 Actual	2024 Revised Budget	Variance
94.76bn	99.84bn	5.08bn



Economic Classification ▼

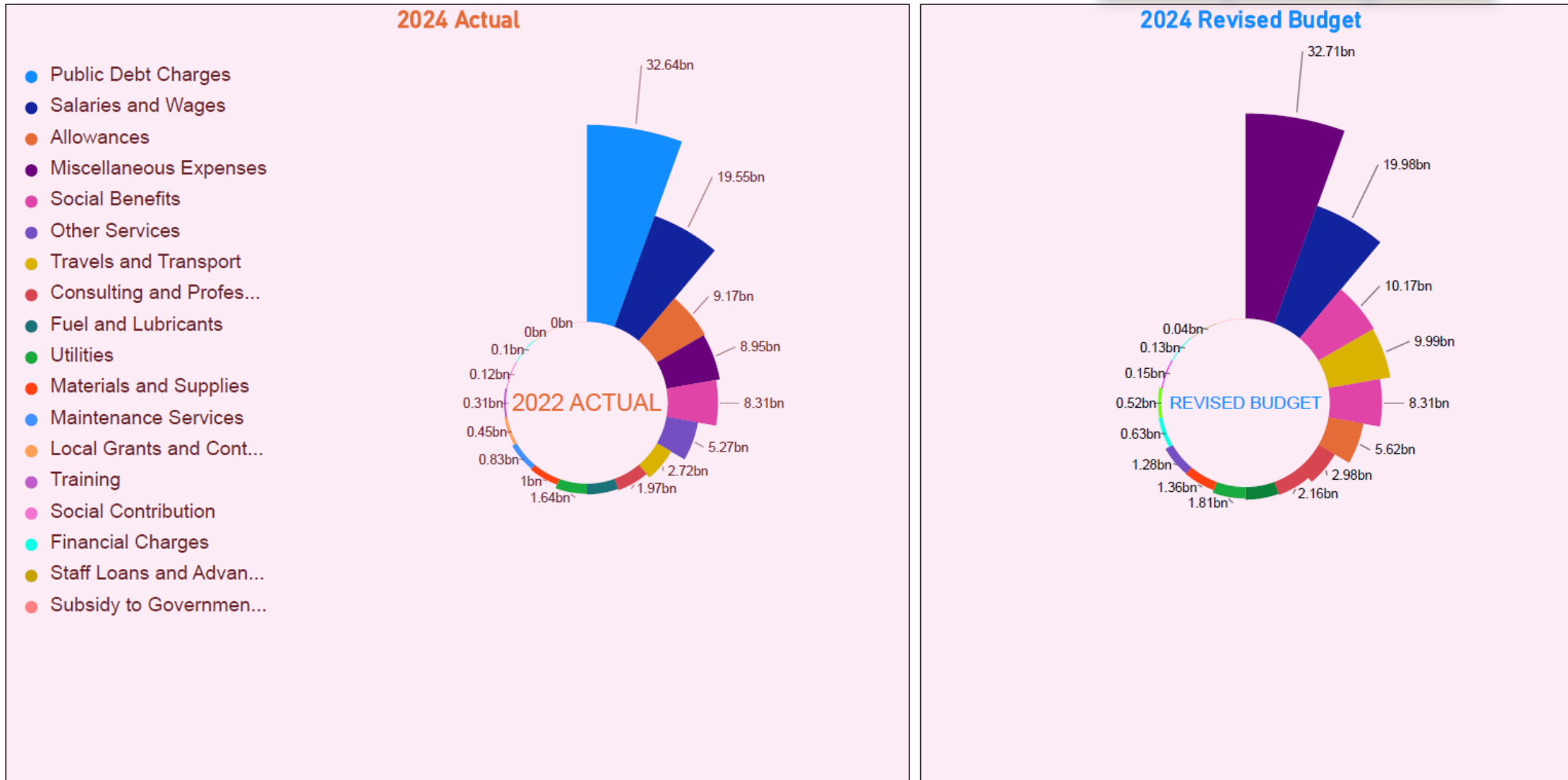


Figure 5: Public Debt Charges, Salaries and wages, Allowances, Miscellaneous Expenses and Social Benefits consumed the largest share of total recurrent expenditure in 2024.



GOMBE STATE 2024 RECURRENT EXPENDITURE DASHBOARD BY SUB ORG BY ECONOMIC CLASSIFICATION

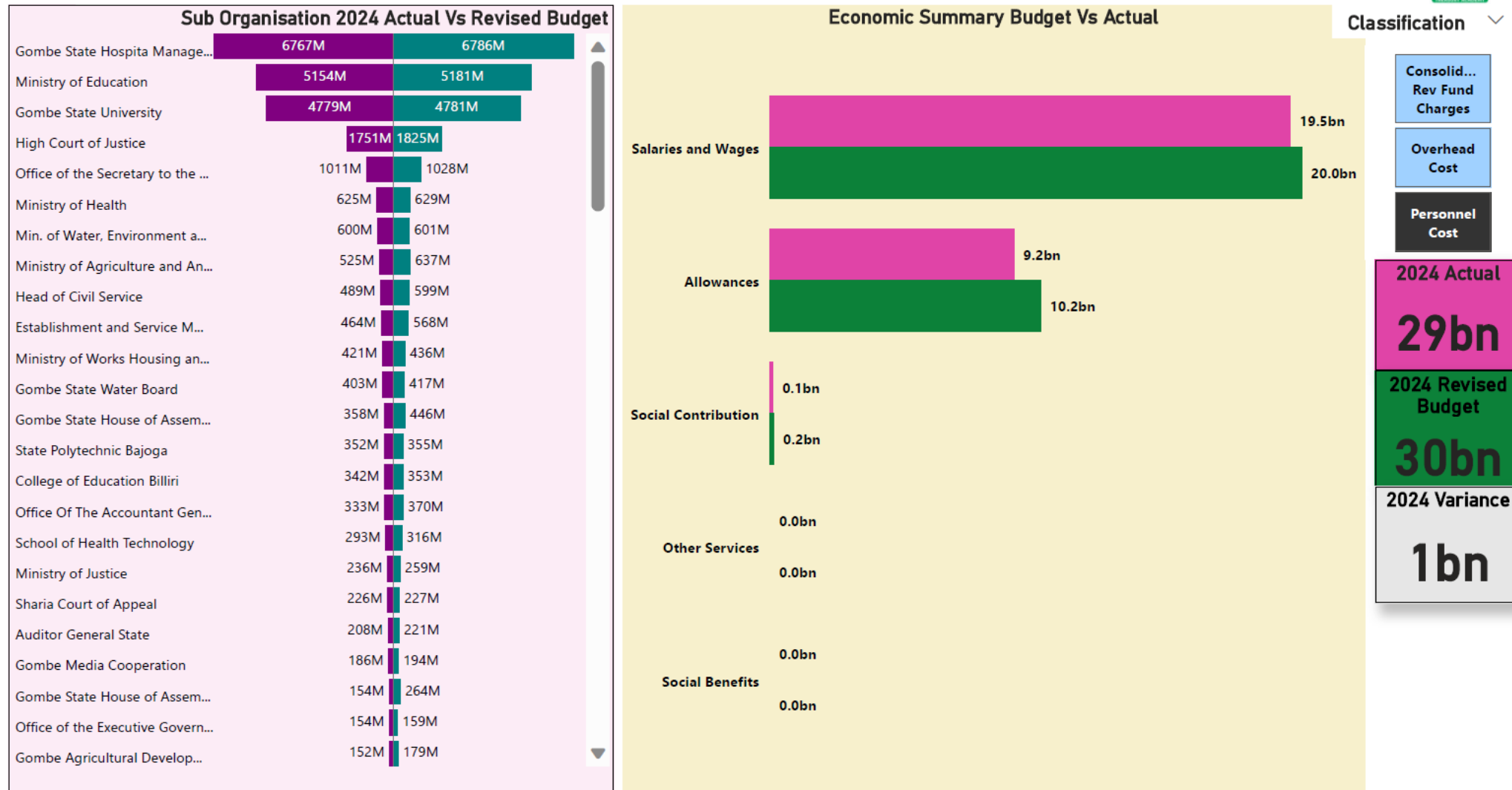


Figure 6: The visual on the left shows the spread of actual and budgeted expenditure incurred by organizations/MDAs in Gombe state while the visual on the right shows recurrent expenditure (Actual and Budgeted) by economic classifications.



GOMBE STATE 2024 RECURRENT REVENUE DASHBOARD



2024 Actual Vs Revised Budget		
Office Of The Accountant ...	287837M	216532M
Gombe State Internal Rev...	8419M	12397M
Ministry for Local Govern...	3763M	4011M
Ministry of Works Housin...	1544M	2307M
Gombe State University	1516M	1062M
Budget Monitoring and Pr...	1167M	154M
Ministry of Agriculture an...	794M	1095M
Gombe State Geographic I...	377M	881M
Ministry of Health	330M	317M
School of Health Technolo...	239M	334M
(Blank)	196M	0M
Gombe State Contributory...	193M	100M
Ministry of Commerce, In...	190M	171M
Gombe Media Cooperation	99M	119M
School of Nursing	70M	40M
Gombe State Urban Plann...	53M	123M
High Court of Justice	29M	40M
College of Legal & Islamic...	24M	51M
Ministry of Finance and Ec...	20M	141M
Directorate of Lands	20M	0M
Ministry of Envionment a...	20M	9M
State Polytechnic Bajoga	19M	67M
Ministry of Women Affairs...	16M	11M
Ministry of Education	16M	28M

2024 Actual	2024 Revised Budget	Variance
307bn	241bn	66bn

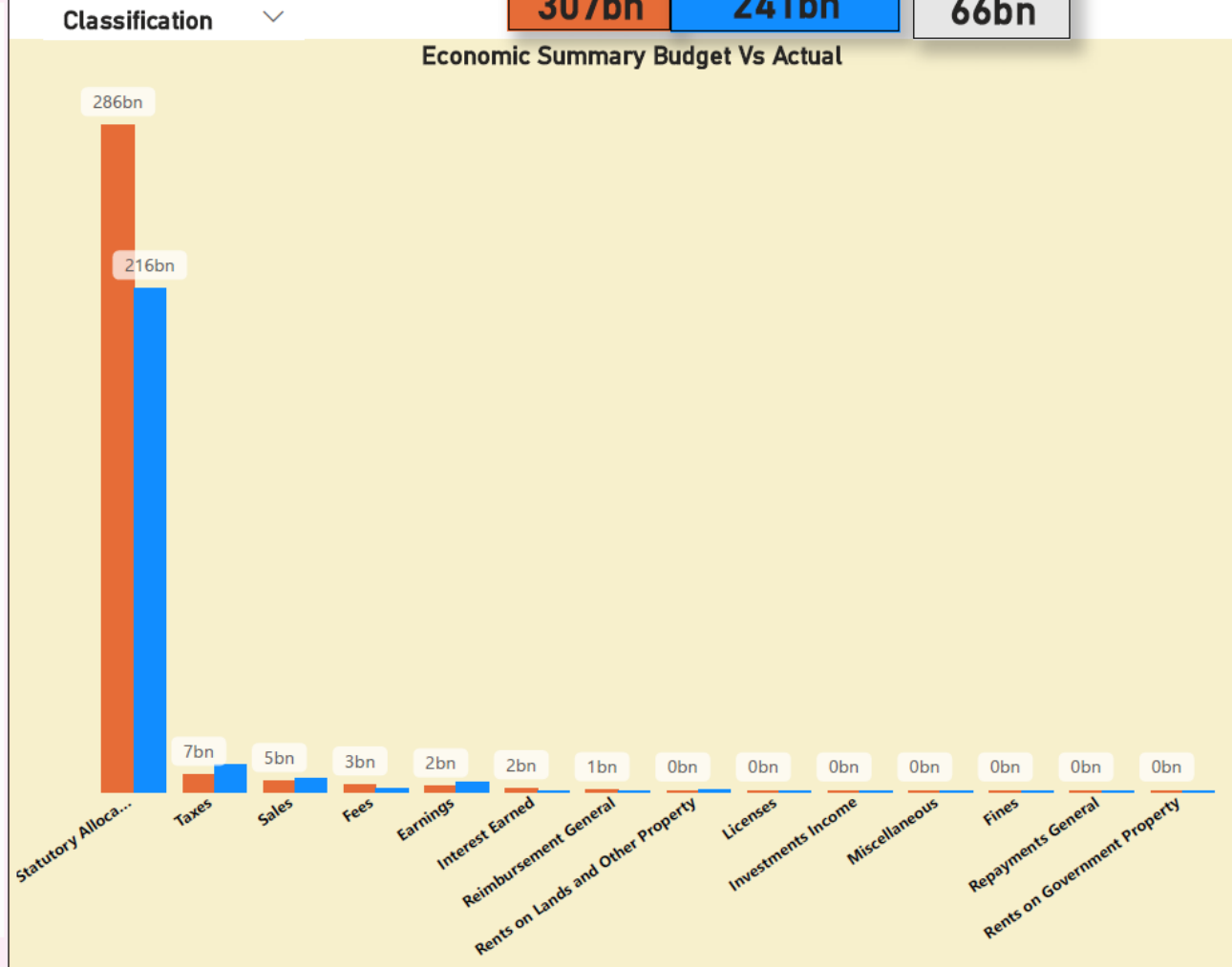


Figure 7: The visual on the left shows the spread of actual and budgeted revenue collection by organizations/MDAs in the fiscal year 2024. The visual on the right shows recurrent revenue by economic classifications. Statutory Allocations from the Federation Account still make up a large share of the total revenue of the state indicating that more effort needs to be put into boosting the Internally Generated Revenue of the state. The State is making efforts to digitalize revenue collection through approved Payment Gateways (Interswitch, Money Point and Remita etc.) geared towards total integration of Payment Gateways to the State Integrated Financial Management Information System.

PART ONE

FINANCIAL STATEMENTS

1.0 REPORT OF THE ACCOUNTANT GENERAL

The Report of the Accountant General together with the Financial Statements for the year ended 31st December, 2024 provide the record of the financial activities of Gombe State Government for the year and the position of its finances as at the end of the year. This Report reviews the financial efforts and outcomes of the State Government in its attempt to match the objectives of financial management with the goals of governance. This publication is expected to serve the following purposes:

- (a) a proper documentary evidence of transparency in the government financial administration;
- (b) a permanent record of published accounts as an instrument of accountability;
- (c) a useful, concise and easy to digest information for the use of external users and;
- (d) a means of acquainting the public with the State Government financial operations and the challenges faced in discharging its financial responsibilities.

1.1 MEMORANDA TO FINANCIAL STATEMENTS

In preparation for the full implementation of IPSAS Accrual Basis Accounting, Fixed Assets Purchased/Constructed/Provided during the accounting year by the Ministries, Department & Agencies (MDAs) are shown as a memoranda record because of the information value to users pending the abrogation of Capital Development Fund (CDF) – Refer to Page .

1.2 CONSOLIDATED FINANCIAL SUMMARY FOR THE FISCAL YEAR 2024

	Actual 2023	Actual 2024	Original Budget 2024	Final Budget 2024	Variance 2024	% Variance 2024	Budget 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	20,809,523,296.56	22,318,745,500.00	25,056,555,500.00	4,247,032,203.44-	16.95%-	20,360,045,000.00
Grants & Miscellaneous	21,602,696,248.04	28,275,635,848.17	8,050,000,000.00	128,200,000,000.00	99,924,364,151.83-	77.94%-	
Miscellaneous Capital Receipts	5,564,118,030.57	10,089,533,711.73	8,000,000,000.00	8,000,000,000.00	2,089,533,711.73+	26.12%+	
Total Current Year Receipts	152,839,726,017.11	345,393,346,500.53	137,972,945,500.00	377,360,755,500.00	31,967,408,999.47-	8.47%-	140,610,045,000.00
Total Projected Funds Available	188,690,476,870.33	389,322,559,831.67	137,972,945,500.00	377,360,755,500.00	11,961,804,331.67+	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	5,518,000,000.00	3,545,500,000.00	664,516,300.06+	18.74%+	6,867,000,000.00
02 Societal Re - Orientation	275,759,392.15	18,955,800.00	340,000,000.00	124,000,000.00	105,044,200.00+	84.71%+	461,000,000.00
03 Poverty Alleviation	90,000,000.00	1,241,657,985.29	1,480,000,000.00	1,451,730,000.00	210,072,014.71+	14.47%+	610,000,000.00
04 Improvement to Human Health	3,349,834,206.32	2,551,443,356.06	3,972,200,000.00	4,308,300,000.00	1,756,856,643.94+	40.78%+	4,595,000,000.00
05 Enhancing Skills and Knowledge	1,538,888,333.42	5,885,166,057.50	9,071,000,000.00	10,006,500,000.00	4,121,333,942.50+	41.19%+	10,154,100,000.00
06 Housing and Urban Development	8,415,059,917.71	6,438,951,239.18	3,940,000,000.00	12,025,297,852.00	5,586,346,612.82+	46.45%+	4,595,000,000.00
07 Gender			967,000,000.00	189,500,000.00	189,500,000.00+	100.00%+	336,000,000.00
08 Youth	1,255,321,197.31	192,825,000.00	843,000,000.00	453,500,000.00	260,675,000.00+	57.48%+	485,000,000.00
09 Environmental Improvement	3,878,043,915.81	17,484,431,922.90	10,395,900,000.00	20,882,900,000.00	3,398,468,077.10+	16.27%+	6,207,000,000.00
10 Water Resources and Rural Development	6,090,384,654.08	4,872,834,268.91	7,474,100,000.00	5,728,100,000.00	855,265,731.09+	14.93%+	7,642,000,000.00
11 Information Communication & Technology	155,458,674.00	192,721,930.66	627,500,000.00	451,200,000.00	258,478,069.34+	57.29%+	400,500,000.00
12 Growing the Private Sector	2,457,262,217.00	4,730,494,081.11	2,432,000,000.00	5,055,500,000.00	325,005,918.89+	6.43%+	3,200,000,000.00
13 Reform of Government and Governance	26,140,883,189.70	113,370,763,590.20	52,978,100,000.00	129,092,600,000.00	15,721,836,409.80+	12.18%+	86,705,685,000.00
14 Power	1,529,499,167.07	837,229,853.49	1,692,500,000.00	1,423,700,000.00	586,470,146.51+	41.19%+	2,523,500,000.00
17 Road	30,580,162,855.81	45,566,093,780.67	18,777,500,000.00	69,988,169,003.00	24,422,075,222.33+	34.89%+	51,847,000,000.00
18 Airways	19,295,450.00	112,927,200.90	5,000,000.00	114,000,000.00	1,072,799.10+	0.94%+	15,000,000.00
20 Shipping			30,000,000.00	30,000,000.00	30,000,000.00+	100.00%+	30,000,000.00
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%+	186,673,785,000.00
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%+	254,981,980,000.00
Budget Surplus/(Deficit)	26,959,962,253.97	88,186,935,753.32	70,091,054,500.00	12,647,843,645.00	75,539,092,108.32+	597.25%+	114,371,935,000.00
Movement in Other Cash Equivalents:							
Below the Line Receipts	14,531,595,507.54	9,652,943,229.59			9,652,943,229.59+		
Below the Line Payments	18,337,732,468.11	13,343,832,670.98			13,343,832,670.98-		
Sub-Total: Movement in Other Cash Equivalents	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	116,145,828,182.74	8,158,945,500.00	91,807,843,645.00	24,337,984,537.74+	26.51%+	114,371,935,000.00

1.3 SCHEDULE OF MONTHLY STATUTORY ALLOCATION JAN - DEC 2024

	January	February	March	April	May	June	July	August	September	October	November	December	Total Revenue
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
GROSS ALLOCATION:													
Statutory Allocation from Federation Accounts	2,129,800,656.76	2,884,989,850.69	92,619,088.65	1,642,257,340.00	1,412,937,857.40	738,649,546.70	616,729,494.96	737,602,411.57	878,066,061.63	542,214,654.93	313,485,720.71	2,213,493,177.74	14,202,845,861.74
Share of VAT	4,571,689,068.79	3,842,887,817.43	4,231,823,563.82	5,180,409,407.00	4,604,786,745.00	4,665,480,284.57	5,111,668,636.21	5,835,232,836.50	5,387,151,904.47	5,396,695,846.08	6,879,617,270.98	5,720,185,523.05	61,427,628,903.90
Ecological Fund	59,379,420.10	58,979,095.11	73,586,819.47	2,495,723.96		6,152,851.97							200,593,910.61
Budget Augmentation											645,820,769.92		645,820,769.92
Stablization Fund		3,000,000,000.00											3,000,000,000.00
Exchange Rate Gain	1,759,708,375.85	1,632,865,717.33	3,457,685,039.60	1,724,221,987.26	2,520,404,889.00	2,856,624,503.00	2,752,391,427.00	3,384,923,676.00	2,708,868,898.32	2,678,843,291.27	3,181,846,529.61	3,874,603,997.66	32,532,988,331.90
Non Oil Excess Revenue							1,291,641,540.00			968,731,154.88			2,260,372,694.88
Share of Solid Minerals								115,223,298.18					115,223,298.18
Electronic Money Transfer Levy	184,550,891.05	168,171,534.23	153,028,292.87	148,352,124.00	181,388,804.00	152,348,479.00	157,961,467.00	188,968,901.00	150,631,077.00	186,466,031.17	173,442,880.83	153,323,037.29	1,998,633,519.44
Other Recurrent Receipts									581,936,556.50	785,941,717.17			1,367,878,273.67
Palliative on Subsidy Removal								2,000,000,000.00					2,000,000,000.00
Infrastructure Fund				7,000,000,000.00	6,000,000,000.00				10,000,000,000.00	60,000,000,000.00		9,000,000,000.00	92,000,000,000.00
Signature Bonus Refund	9,000,000,000.00		10,000,000,000.00	10,000,000,000.00		10,000,000,000.00	8,000,000,000.00	7,000,000,000.00	6,400,000,000.00			7,238,377,932.37	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	17,705,128,412.55	11,587,894,014.79	18,008,742,804.41	29,526,026,729.68	14,719,518,295.40	18,419,255,665.24	17,930,392,565.17	22,261,951,123.25	26,106,654,497.92	70,558,892,695.50	11,194,213,172.05	28,199,983,668.11	286,218,653,644.07
LESS: DEDUCTIONS @ SOURCE:													
Foreign Principal - Treasury Bill (Long Term)	132,891,793.39	411,040,331.10	320,142,025.48	320,142,025.40	320,142,025.44	320,142,025.44	320,142,025.44	579,542,872.14	579,542,872.14	579,542,872.14	579,542,872.14	579,542,872.14	5,042,356,612.39
Repayment FGN Bailout to States	30,984,449.66	31,314,249.11	35,541,890.97	6,475,849.52	59,392,424.87	121,396,033.21	131,439,136.85	125,844,436.82	93,009,093.45	93,009,093.45	93,009,093.45	93,009,093.45	914,424,844.81
Repayment of CBN Loan	15,760,859.37	15,927,506.13	18,030,208.27		33,478,345.94	14,485,612.43	19,475,238.10	16,700,449.79					133,858,220.03
SUBEB Loan Repayment	102,448,341.26	104,915,153.85	107,065,054.54	109,108,325.36	111,494,836.86								535,031,711.87
GROCOL - Bond Repayment	115,903,807.25	117,352,604.84	118,819,512.40	120,304,756.30	121,808,565.76	123,331,172.83	124,872,812.49	126,433,722.65	128,014,144.18	129,614,320.98	131,234,499.99	132,874,931.24	1,490,564,850.91
Repayment of Health Care Intervention Loan	15,934,669.24	16,054,179.26	16,174,585.60	16,295,894.99	16,418,114.21	16,541,250.06	16,665,309.44	16,790,299.26	16,916,226.50	17,043,098.20	17,170,921.44	17,299,703.35	199,304,251.55
Jewel Sukuk - Bond Repayment	219,915,997.65	222,573,315.95	225,262,743.56	227,984,668.30	230,739,483.08	233,527,585.17	236,349,376.82	239,205,265.12	242,095,662.08	245,020,984.66	247,981,654.89	250,978,099.89	2,821,634,837.17
Repayment of CBN Discounted Cash Reserve Requirement	87,090,678.66	87,761,810.74	88,438,114.64	89,119,630.23	89,806,397.67	90,498,457.42	91,195,850.28	91,898,617.34	92,606,800.01	93,320,440.03	94,039,579.46	94,764,260.66	1,090,540,637.14
Repayment of National Housing Loans Facility (Family Homes)	45,251,392.48	45,590,777.92	45,932,708.76	46,340,290.25	46,702,417.55	46,043,133.19	46,410,042.05	46,780,048.20	47,153,180.56	47,529,468.37	47,908,941.19	48,291,628.91	559,934,029.43
Repayment of Contract Financing Facility - [UBA CFF]	299,498,465.02	313,294,877.08	406,893,021.41	137,114,203.57	509,410,346.96	395,508,830.44	344,856,530.70	403,586,592.97	384,637,795.43	303,635,489.03	324,368,498.62	521,552,952.97	4,344,357,604.20
Repayment of GOS Private Bond							229,476,413.68	238,162,454.49		247,177,275.53	127,075,329.59	129,457,992.02	971,349,465.31
TOTAL DEDUCTIONS	1,065,680,453.98	1,365,824,805.98	1,382,299,865.63	1,072,885,643.92	1,539,392,958.34	1,361,474,100.19	1,560,882,735.85	1,884,944,758.78	1,583,975,774.35	1,755,893,042.39	1,662,331,390.77	1,867,771,534.63	18,103,357,064.81
NET ALLOCATION	16,639,447,958.57	10,222,069,208.81	16,626,442,938.78	28,453,141,085.76	13,180,125,337.06	17,057,781,565.05	16,369,509,829.32	20,377,006,364.47	24,522,678,723.57	68,802,999,653.11	9,531,881,781.28	26,332,212,133.48	268,115,296,579.26

1.4

GOMBE STATE DEBT PROFILE/SCHEDULE AS AT 31/12/2024

1	2	3	4	5	6	7
S/N	Description	Opening Balance (N)	Additional Loan/Drawdown/Contingent Liability	Loans Repayment/Servicing/ Adjustment (As Per DMO Doc)	Net Movement in 2024	Closing Balance (N)
		01/01/2024	2024	2024	2024	31/12/2024
DOMESTIC DEBT						
Domestic Debts - Principal:		N	N	N	N	N
1	CBN Loan - Bailout to States	4,029,292,373.21			-4,029,292,373.21	
2	FGN Loan I	8,329,831,632.04			-8,329,831,632.04	
3	3rd Bond GROCOL - Principal	3,695,114,602.28			-1,490,564,850.91	2,204,549,751.37
4	FGN Budget Support Facility	21,154,798,954.44			-21,154,798,954.44	
5	Health Care Loan - UBA - Principal	1,626,938,365.72			-199,304,251.55	1,427,634,114.17
6	FEDERAL MORTGAGE BANK	707,712,500.00			0.00	707,712,500.00
7	MSME Loan	1,281,123,128.72			0.00	1,281,123,128.72
8	UBA CFF - Principal	13,735,963,720.23			-2,217,956,652.84	11,518,007,067.39
9	UBA Jewel Sukuk Bond	20,124,776,073.60			-2,821,634,837.17	17,303,141,236.43
10	Family Homes Loans	4,737,447,709.53			-559,934,029.43	4,177,513,680.10
11	CBN DCRR Loan	13,617,297,184.86			-1,090,540,637.14	12,526,756,547.72
12	FGN Bridging Finance Facility	18,043,082,742.84			-14,229,709,911.57	3,813,372,831.27
13	Keystone SUBEB Loan 2023	535,031,711.87			-535,031,711.87	
14	GOS Private Bond - Principal		17,828,650,534.69		17,828,650,534.69	17,828,650,534.69
15	Total Domestic Debts - Principal	111,618,410,699.34	17,828,650,534.69	0.00	-38,829,949,307.48	72,788,461,391.86
Domestic Debts - Interest:						
1	CBN Loan - Bailout to State - Interest	3,050,847,119.76			-3,050,847,119.76	
2	FGN Loan I - Interest	5,829,497,515.98			-5,829,497,515.98	
3	FGN Budget Support - Interest	32,737,649,886.04			-32,737,649,886.04	
4	3rd Bond GROCOL - Interest	2,115,563,790.63			-547,602,175.27	1,567,961,615.36
5	Health Care Loan - UBA - Interest	324,342,398.91			-98,501,788.33	225,840,610.58
6	UBA CFF - Interest	4,594,322,899.39			-2,222,701,987.54	2,371,620,911.85
7	UBA Jewel Sukuk Bond	7,779,033,910.23			-2,972,747,288.37	4,806,286,621.86
8	Family Homes Loans	1,940,574,019.25			-636,234,199.62	1,304,339,819.63
9	CBN DCRR Loan	6,579,788,984.45			-1,172,078,635.58	5,407,710,348.87
10	FGN Bridging Finance Facility	34,692,640,470.79			-34,692,640,470.79	0.00
11	Keystone SUBEB Loan 2023	42,225,889.86			-42,225,889.86	0.00
12	GOS Private Bond - Interest		19,202,380,528.99		19,202,380,528.99	19,202,380,528.99
13	Total Domestic Debts - Interest	99,686,486,885.29			-64,800,346,428.15	34,886,140,457.14
14	Total Domestic Debts - Principal + Interest	211,304,897,584.63			-103,630,295,735.63	107,674,601,849.00
EXTERNAL DEBT						
1	Gombe State Comm. Based Agric Dev.	2,375,820,160.74			1,433,015,194.35	3,808,835,355.09
2	Community & Social Dev.	3,490,413,079.06			2,170,831,834.14	5,661,244,913.20
4	Health System Fund	2,697,529,769.23			1,423,544,896.88	4,121,074,666.11
5	HIV/AIDS - IDA World Bank	1,521,883,316.71			808,273,672.15	2,330,156,988.86
6	FADAMA II	3,796,417,908.12			2,022,830,810.98	5,819,248,719.10
7	Health System Dev. Prog. II	2,707,618,109.94			1,692,285,496.87	4,399,903,606.81
8	Malaria Control Prog.	3,688,398,300.06			3,051,036,243.39	6,739,434,543.45
9	National FADAMA III	2,740,520,098.58			1,704,442,507.99	4,444,962,606.57
10	Malaria Control Booster Add. Financing	1,501,514,750.43			699,145,871.09	2,200,660,621.52
11	2nd HIV/AIDS (IDA World Bank)	3,869,677,693.58			2,350,183,247.12	6,219,860,940.70
12	Inclusive Basic Service Delivery	1,108,625,303.78			-340,772,740.43	767,852,563.35
13	The Inclusive Basic Service Delivery	17,296,880,570.45			-16,653,190,494.16	643,690,076.29
14	Gombe St. Nat Prog for Food Security	2,564,262,098.36			939,603,156.22	3,503,865,254.58
15	Gombe State Nigeria For Women Program Scale Up	0.00	24,565,094,080.00		24,558,971,844.43	24,558,971,844.43
16	Total External Loan as per DMO Balance as at 31/12/2023	49,359,561,159.04	24,565,094,080.00	0.00	25,860,201,541.02	75,219,762,700.06
Other Liabilities:						
1	Outstanding Pension & Gratuities	10,465,612,544.20				12,744,865,718.41
2	Outstanding Contractual Obligations	23,736,804,361.33				8,485,864,578.09
3	Total Other Liabilities	34,202,416,905.53	0.00	0.00	0.00	21,230,730,296.50
4	Total Liabilities	294,866,875,649.20	24,565,094,080.00	0.00	-77,770,094,194.61	204,125,094,845.56

NOTE: 1. The Details of Total External Loan Repayments deducted at source from FAAC as well as Domestic Loans are subject to reconciliation with the Debt Management Office (DMO).

1.5 FIVE YEARS FINANCIAL SUMMARY - CONSOLIDATED

	2024	2023	2022	2021	2020
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
Independent Revenue	20,809,523,296.56	15,179,050,180.25	13,210,968,086.25	10,023,295,524.19	8,637,425,194.37
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
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
Total Receipts	386,696,071,600.93	188,146,709,562.39	176,388,321,347.91	106,882,553,143.63	85,247,585,394.23
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
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
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
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
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
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
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
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
CASH & BANK BALANCES:					
Net Cash Surplus/(Deficit)	72,216,614,851.60	8,078,462,477.92	20,415,082,702.94	1,395,261,235.86	4,623,257,274.57
Opening Cash/Bank 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
Closing Cash/Bank Balance	116,145,828,182.74	43,929,213,331.14	35,850,750,853.22	15,435,668,150.28	16,830,929,386.14

1.6 FIVE YEARS FINANCIAL SUMMARY OF CAPITAL EXPENDITURE BY PROGRAMME

PROGRAMME CODE AND DESCRIPTION	2024	2023	2022	2021	2020
01 Economic Empowerment Through Agriculture	2,880,983,699.94	3,025,368,711.76	2,680,749,000.00	84,690,899.35	1,583,531,249.51
02 Societal Re - Orientation	18,955,800.00	275,759,392.15	20,759,628.27	6,061,500.00	46,907,795.75
03 Poverty Alleviation	1,241,657,985.29	90,000,000.00	2,750,000.00	195,374,905.64	984,757,228.24
04 Improvement to Human Health	2,551,443,356.06	3,349,834,206.32	3,169,521,005.34	2,592,864,174.17	978,353,999.48
05 Enhancing Skills and Knowledge	5,885,166,057.50	1,538,888,333.42	4,420,156,063.58	2,818,134,813.04	2,814,091,945.96
06 Housing and Urban Development	6,438,951,239.18	8,415,059,917.71	1,454,933,788.08	779,336,508.00	1,472,082,736.58
07 Gender					
08 Youth	192,825,000.00	1,255,321,197.31	155,894,100.00	14,020,000.00	
09 Environmental Improvement	17,484,431,922.90	3,878,043,915.81	1,706,329,814.03	3,059,237,769.54	2,212,832,409.39
10 Water Resources and Rural Development	4,872,834,268.91	6,090,384,654.08	11,896,004,967.24	1,064,165,329.72	1,587,517,533.90
11 Information Communication & Technology	192,721,930.66	155,458,674.00		82,302,341.00	19,263,612.50
12 Growing the Private Sector	4,730,494,081.11	2,457,262,217.00	10,576,856,427.65	380,988,119.30	107,065,635.00
13 Reform of Government and Governance	113,370,763,590.20	26,140,883,189.70	13,826,404,756.29	5,035,510,132.33	4,921,507,010.38
14 Power	837,229,853.49	1,529,499,167.07		38,073,758.00	90,000.00
16 Water Ways					
17 Road	45,566,093,780.67	30,580,162,855.81	11,690,618,804.01	14,859,159,350.41	11,619,604,927.82
18 Airways	112,927,200.90	19,295,450.00	92,412,991.00	566,549,882.54	685,798,719.64
19 Sea PORST					
Total Capital Expenditure by Programme	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

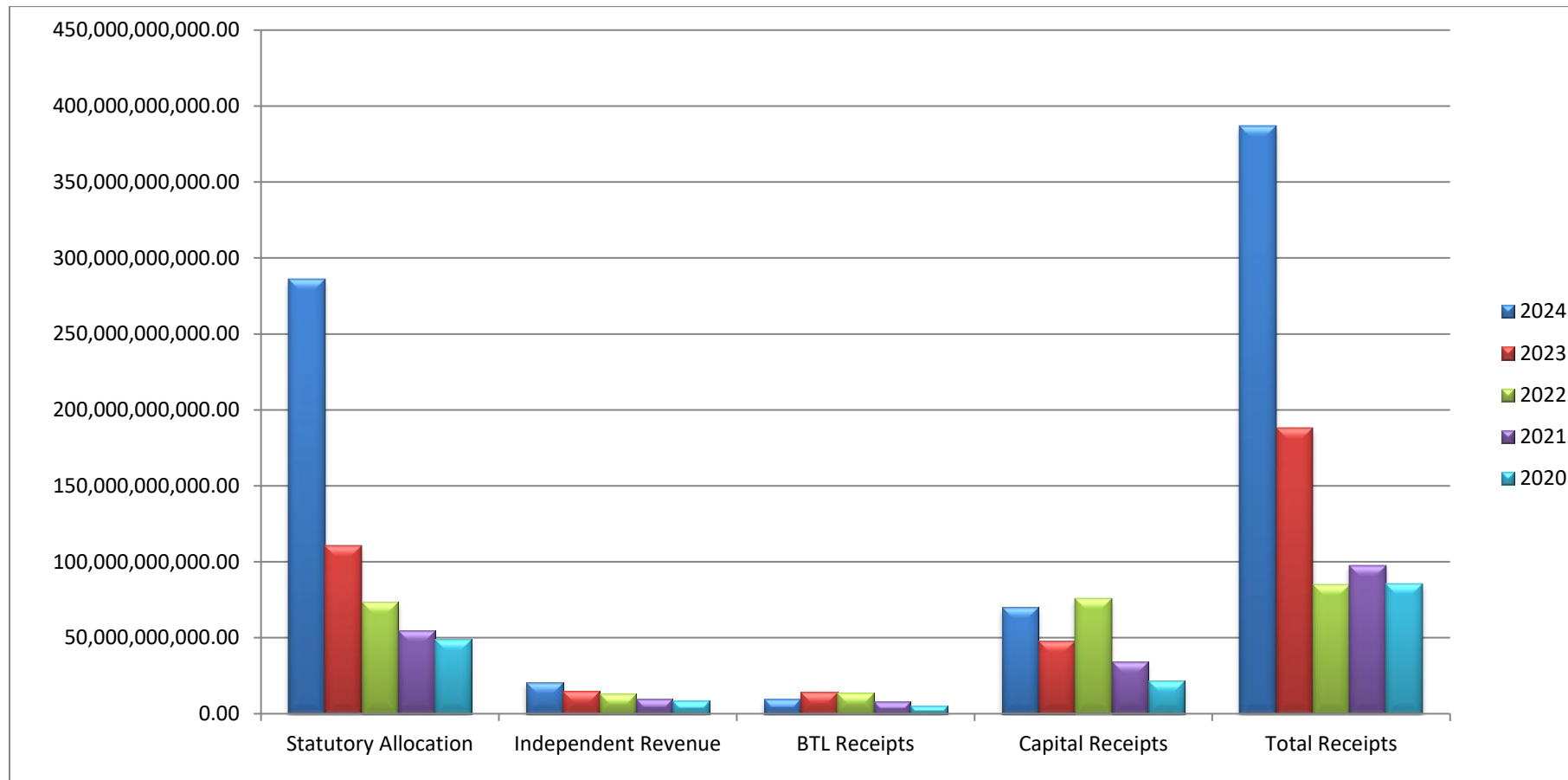
1.7 FIVE YEARS FINANCIAL SUMMARY OF CAPITAL EXPENDITURE BY MAIN FUNCTION

	2024	2023	2022	2021	2020
MAIN FUNCTION CODE AND DESCRIPTION	N	N	N	N	N
701 - General Public Services	12,362,460,993.44	3,475,019,216.48	1,647,478,908.96	549,282,969.30	2,525,274,425.50
703 - Public Order and Safety	87,819,332.78	596,471,264.03	72,562,500.00	110,040,104.77	152,464,985.40
704 - Economic Affairs	79,683,759,716.89	23,095,879,016.52	21,569,213,204.60	4,582,226,535.38	5,294,613,387.81
705 - Environmental Protection	18,447,833,298.83	3,878,043,915.81	1,706,329,814.03	3,065,757,769.54	2,234,488,409.39
706 - Housing and Community Amenities	80,390,295,695.90	42,051,951,443.71	25,662,581,846.11	16,103,090,872.64	13,837,398,903.09
707 - Health	4,820,602,476.96	4,524,589,132.50	4,509,197,750.84	2,919,821,805.07	1,175,180,789.47
708 – Recreation, Culture and Religion				236,500.00	
709 - Education	6,525,609,240.29	6,678,377,428.09	6,087,043,235.26	4,160,740,615.49	2,829,952,235.25
710 - Social Protection	4,078,671,011.72	4,502,465,465.00	438,984,085.69	85,272,310.85	984,031,668.24
Total Capital Expenditure by Main Functions	206,397,051,766.81	88,802,796,882.14	61,693,391,345.49	31,576,469,483.04	29,033,404,804.15

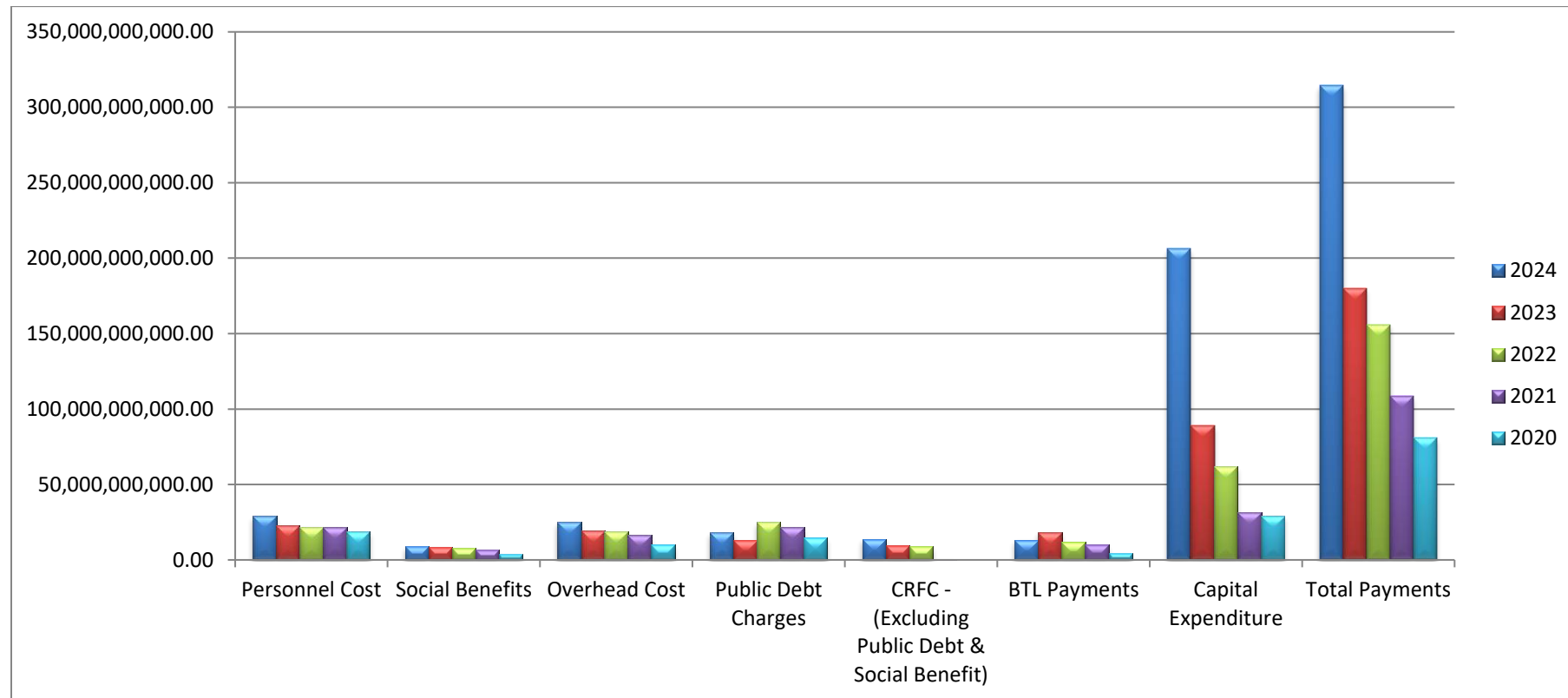
1.8 FIVE YEARS FINANCIAL SUMMARY OF CAPITAL EXPENDITURE BY GEO LOCATION

Geo Location Codes and Description	2024	2023	2022	2021	2020
	₦	₦	₦	₦	₦
Gombe Northern Senatorial Zone					
215104 - Dukku	2,910,394,962.15	1,117,003,249.89	569,445,231.87	384,541,258.79	538,199,468.26
215105 - Funakaye		220,318,313.27	608,409,523.69	450,024,027.11	700,000.00
215106 - Gombe	186,796,254,101.05	74,796,336,383.29	52,670,924,569.28	23,474,692,951.79	21,227,555,267.14
215108 - Kwami	127,084,260.93	938,899,422.15	942,561,676.29	123,130,329.94	418,650,708.78
215109 - Nafada	1,143,017,573.51	337,602,389.15	2,870,000.00	1,020,000.00	1,750,000.00
Total	190,976,750,897.64	77,410,159,757.75	54,794,211,001.13	24,433,408,567.63	22,186,855,444.18
Gombe Central Senatorial Zone					
215201 - Akko	4,078,838,723.78	3,057,429,751.27	1,933,662,632.25	1,623,395,924.61	2,141,488,866.91
215211 - Yamaltu Deba	7,882,574,803.04	4,838,800,244.96	2,170,768,786.13	706,442,342.39	703,985,373.51
Total	11,961,413,526.82	7,896,229,996.23	4,104,431,418.38	2,329,838,267.00	2,845,474,240.42
Note 3 - Gombe Southern Senatorial Zone					
215302 - Balanga		743,090,735.45	162,715,953.10	2,559,360,277.76	1,411,528,415.22
215303 - Billiri	1,182,517,195.95	1,658,082,717.38	1,756,283,208.66	1,501,312,438.13	2,589,546,704.33
215307 - Kaltungo	2,241,749,246.40	1,093,658,675.33	875,749,764.22	752,549,932.52	
215310 - Shongom	15,048,900.00				
Total	3,439,315,342.35	3,494,832,128.16	2,794,748,925.98	4,813,222,648.41	4,001,075,119.55

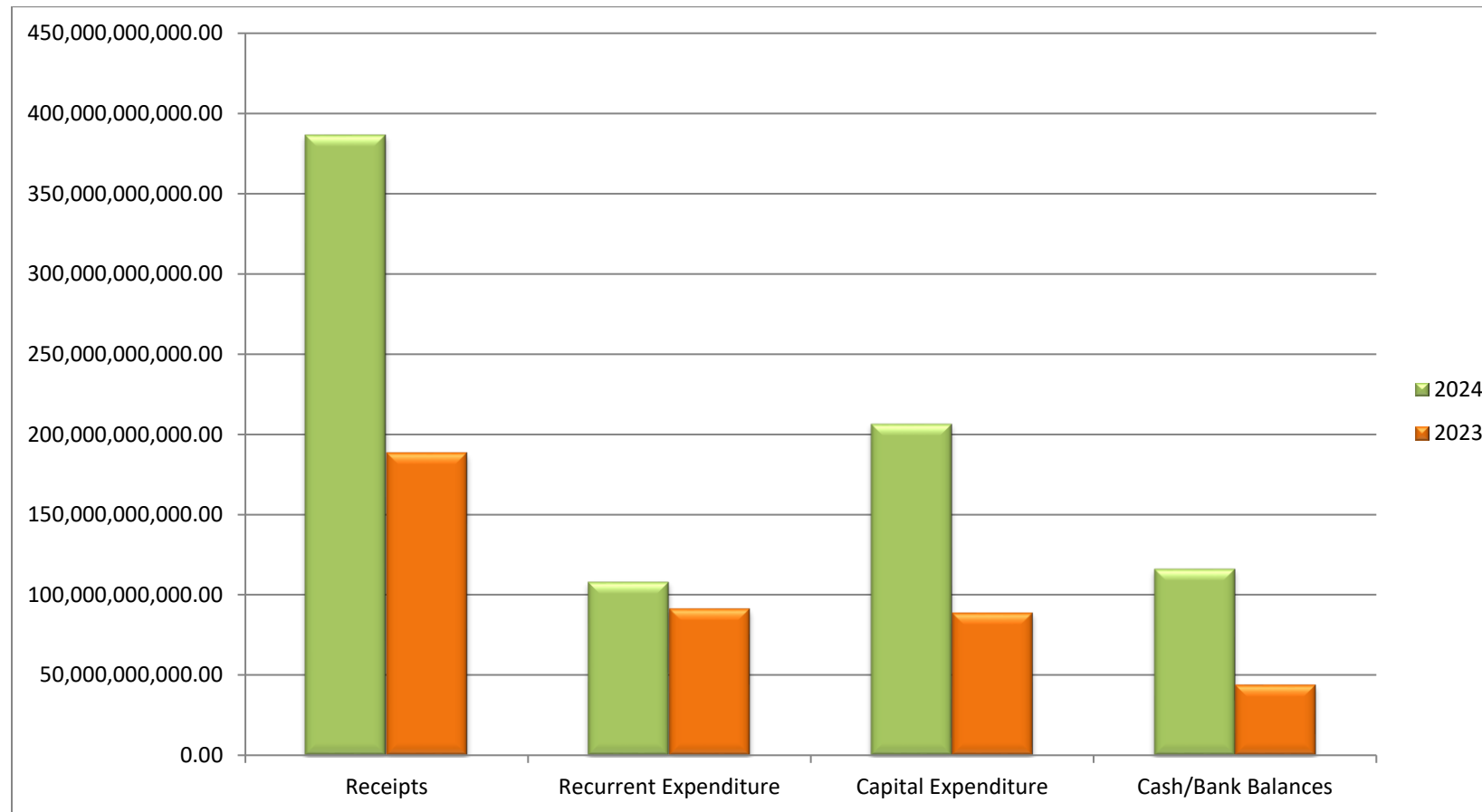
Actual Receipts for 5 Years



Actual Payments for 5 Years



Receipts and Payments 2024 and 2023





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

ACCOUNTING POLICIES

- 1. Accounting Terminologies/Definitions**
 - I. Accounting policies are the specific principles, bases, conventions, rules, and practices adopted by an entity in preparing and presenting financial statements.
 - II. Cash- Cash comprises cash at hand, demand deposits, and cash equivalents.
 - III. Cash equivalents are short-term term highly liquid investments that are readily convertibles to known 3mounts of cash and which are subject to an insignificant risk of change in value.
 - IV. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid.
 - V. Cash flows are inflows and outflows of cash. Cash flow excludes movement between items that constitute cash as these components are part of the cash management of an entity rather than an increase or decrease in the cash it controls.
 - VI. Cash receipts are cash inflows.
 - VII. Cash payments are cash outflows.
 - VIII. Cash control by an entity; Cash is controlled by an entity when the entity can use the cash for the achievement of its objectives or otherwise benefit from the: cash and excludes or regulates the access of others to that benefit. Cash collected by or appropriated or granted to, an entity can be used to fund its operating objectives to acquire capital assets or repay its debt is control by the entity.
 - IX. Government Business Enterprise means an entity that has the following characteristics:
 - Is an entity with powers to contract in its name.
 - Has been assigned the financial and operational authority to carry on a business
 - Sells goods and services I the normal course of its business to other Entities at a profit or full cost recovery.

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

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

2. General Purpose Financial Statements (GPFS)

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

- I. Statement 1- Cash Flow Statements: Statement of cash receipts and payments which:
 - recognizes all cash receipts, cash payments, and cash balances controlled by the entity; and
 - separately identifies payments made by third parties on behalf of the entity.
- II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position.
- III. Statement 3- Statement of Consolidated Revenue Fund: statement Recurrent Financial Performance.
- IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance.
- V. Notes to the Accounts: Additional disclosures to explain the GPFS; and
- VI. Accounting policies and explanatory notes.

3. Basis of Preparation and Legal Provisions

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

4. Fundamental Accounting Concepts

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

- Cash basis of accounting;
- Understandability;
- Materiality,
- Relevance;
- Going concern concept;
- Consistency concept

- Prudence
 - Completeness etc.
5. **Accounting Period**
The accounting year (fiscal year) is from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
 6. **Reporting Currency**
The General Purpose GPFS is prepared in Nigerian Naira.
 7. **MDA for Consolidation**
 - The Consolidation of the GPFS is based on the Cash transactions of all Ministries, Departments, and Agencies (MDAs) of the Government except Government Business Enterprises (GBEs).
 8. **Comparative Information**
 - The General-Purpose GPFS must disclose all numerical information relating to the previous period (at least one year).
 9. **Budget Figures**
 - These are figures from the approved annual budget and supplementary budget as approved by the Appropriation Act.
 10. **Receipts**
 - These are cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations, Taxes, External Assistance (Bilateral and Multilateral Agencies), Other Aid and Grants, other borrowings, Capital receipts (Sale of Government Assets, etc.), Receipts from Trading activities, and other receipts.
 - These items shall be disclosed at the face of the Statement of Cash receipts and Payment for the year under the standardized GPFS. Notes shall be provided as per standardized notes to GPFS.
 11. **External Assistance**
 - Receipts from loans are funds received from external sources to be paid back at an agreed period. They are categorized either as Bilateral or Multilateral.
 - External Loan receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
 12. **Other Revenue/Income**
 - Other revenue/income consists of fees, fines, debt forgiveness, commissions, rentals, gains on disposal of assets, etc.
 - Any gain on disposal is recognized at the date the control of the asset is passed to the buyer and is determined after deducting from the proceeds the carrying value of the asset at that time.

13. Other borrowings/Grants& Aid Received

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

14. Subsidies, Donations and Endowments

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

15. Remittance in Transit

Remittance in Transit represents funds that have been sent or received but are still in the process of being cleared or settled.

- Remittances in transit are recognized as assets in the Statement of Assets and Liabilities when the funds are in the process of being transferred.
- Remittances in transit are measured at their face value.
- Remittances in transit are disclosed separately in the Statement of Assets and Liabilities under Investments and other Cash Assets.

16. Trust and other Public Funds

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

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

17. Interest Received

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

18. Government Business activities

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

19. Payments

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

20. Loans Granted:

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

21. Loan Repayments

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

22. Interest on loans:

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

23. Foreign currency transactions:

- Foreign currency transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria -CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year-end, shall be translated at the exchange rates prevailing on that date.

- At the end of the financial year, additional amounts (in cash or at the bank) arising out of Foreign Exchange gains/losses shall be recognized in the Statement of cash receipts and payments either as receipts/payments respectively.

24. Prepayments:

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

25. Investments:

- Cash Payments made for investment purposes such as the purchase of Government Stock, Treasury Bills, and Certificates of Deposit, are capital costs and are disclosed as purchase of financial instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFIS (Statement of Receipts and Payments) under capital payments.

26. Leases

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

27. Cash Balances

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

28. Advances

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

 26/06/25

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



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

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

To fulfill accounting and reporting responsibilities, the Accountant General is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the government's use of all public financial resources. Efforts were made to ensure that these financial statements reflect the financial position of the Government as of 31st December 2024 and its operation for the year ended on that date.

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

 26/06/25

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

SECRET



OFFICE OF THE STATE AUDITOR GENERAL

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

Phone No.: 08150637053, 08150636268

Our Ref: ACF./S./VOL.III/117

Your Ref: _____

Date: 30th June 2025. 20 _____

AUDIT CERTIFICATION

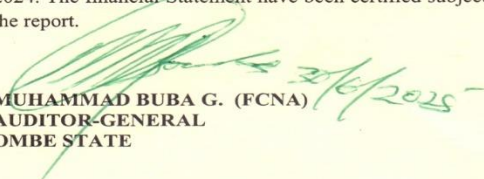
The Accountant-General is responsible for the preparation of the Financial Statement of the State Government for each financial year in compliance with the provision of the Constitution of the Federal Republic of Nigeria 1999 and the Public Finance (Control and Management) Act of 1958 as amended. The 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.


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

STATEMENT NO. 1**GOMBE STATE-GOVERNMENT OF NIGERIA****CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024**

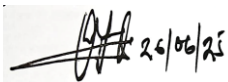
ANNUAL BUDGET 2024 N		COA	NOTES	ACTUAL YEAR 2024	ACTUAL YEAR 2023
				N	N
	CashFlows from Operating Activities:				
	Receipts:				
17,000,000,000.00	Statutory Allocations:FAAC	11010000	1	14,202,845,861.74	30,176,106,289.39
57,000,000,000.00	Value Added Tax Allocation	11010000	1	61,427,628,903.90	31,408,980,040.35
74,000,000,000.00	Sub-total - Statutory Allocation			75,630,474,765.64	61,585,086,329.74
11,932,480,000.00	Direct Taxes	12010000	2	7,417,797,101.25	5,480,166,762.69
336,250,000.00	Licences	12020000	2	189,700,257.94	117,466,712.70
1,912,655,500.00	Fees:	12040000	2	3,208,542,575.25	3,380,808,199.70
52,800,000.00	Fines	12050000	2	64,555,186.99	13,318,160.25
2,039,520,000.00	Sales	12060000	2	922,844,139.23	85,532,289.01
7,873,920,000.00	Earnings :	12070000	2	6,169,070,345.71	1,434,735,662.15
32,730,000.00	Rent of Government Property	12080000	2	4,470,392.34	10,735,244.38
743,500,000.00	Rent on Lands, Others General	12090000	2	244,736,798.67	31,581,205.68
25,100,000.00	Repayments-General:	12100000	2	40,200,540.49	21,945,572.32
25,000,000.00	Investment Income	12110000	2	119,151,724.27	-
54,000,000.00	Interest Earned	12120000	2	1,575,168,824.02	131,081,129.73
21,100,000.00	Re-imburement	12130000	2	746,702,359.17	3,508,316,179.90
7,500,000.00	Miscellaneous	12140000	2	106,583,051.23	963,363,061.74
25,056,555,500.00	Sub-total - Independent Revenue			20,809,523,296.56	15,179,050,180.25
142,104,200,000.00	Other Revenue Sources of the State Government	11010000	3	210,588,178,878.43	48,908,775,228.51
241,160,755,500.00	Total Receipts			307,028,176,940.63	125,672,911,738.50
	Payments:				
30,307,265,500.00	Personnel Costs (Including Salaries on CRF Charges	21010000	4	28,840,750,044.89	22,899,517,536.43
8,944,407,430.00	States Govt Contribution to Pension:	21020300	5	8,944,407,145.47	8,373,410,622.89
28,513,147,040.00	Overhead Charges:	22020000	6	24,970,424,977.77	19,375,156,897.02
13,899,237,700.00	Consolidated Revenue Fund Charges (Incl. Service V	22060000	7	13,899,205,078.60	9,367,668,004.91
81,664,057,670.00	Total Payments			76,654,787,246.73	60,015,753,061.25
	Net Cash Flow from Operating Activities			230,373,389,693.90	65,657,158,677.25
	CashFlows from Investment Activities:				
(9,207,531,000.00)	Capital Expenditure:Administrative Sector:	23000000	11	(8,420,837,994.11)	(3,178,279,980.14)
(221,453,765,855.00)	Capital Expenditure: Economic Sector:	23000000	11	(176,464,823,910.45)	(65,602,258,532.65)
(3,580,800,000.00)	Capital Expenditure: Law and Justice:	23000000	11	(1,230,836,906.29)	(934,073,653.18)
(30,628,400,000.00)	Capital Expenditure: Social Sector:	23000000	11	(20,260,980,955.96)	(19,086,609,716.17)
(264,870,496,855.00)	Net Cash Flow from Investment Activities:			(206,377,479,766.81)	(88,801,221,882.14)

	CashFlows from Financing Activities:				
128,200,000,000.00	Proceeds from Aid and Grants	13010100	10	28,275,635,848.17	21,602,696,248.04
46,160,000,000.00	Proceeds from External Loan :	14030200	19	10,723,380,919.45	4,593,539,750.44
33,000,000,000.00	Proceeds from Internal Loans:	14030100	20	20,926,400,951.36	16,181,848,287.30
8,000,000,000.00	Proceeds from other capital receipts	14020200	21	10,089,533,711.73	5,564,118,030.57
(4,000,000,000.00)	Repayment of External Loans	22060300	19	(5,042,356,612.39)	(1,664,899,535.56)
(12,625,000,000.00)	Repayment of Internal Loan	22060200	21	(13,061,000,452.42)	(11,248,640,137.41)
198,735,000,000.00	Net Cash Flow from Financing Activities:			51,911,594,365.90	35,028,662,643.38
	Movement in Other Cash Equivalent Accounts				
	BTL Reciepts		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 (Increase)/Decrease in Other Cash Equivalents:			(3,690,889,441.39)	(3,806,136,960.57)
	Total Cashflow from other Cash equivalent Accounts			(3,690,889,441.39)	(3,806,136,960.57)
	Net Cash for the year				
	Cash & Its Equivalent as at 1st January, 2024			43,929,213,331.14	35,850,750,853.22
	Net (Increase)/ Decrease in other cash equivalents:			72,216,614,851.60	8,078,462,477.92
	Closing Balance			116,145,828,182.74	43,929,213,331.14

 26/06/25

Alhaji Aminu Umaru Yuguda Phd, FCNA, ACA
Accountant-General of Gombe State

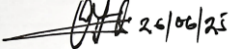
STATEMENT NO. 2			
GOMBE STATE GOVERNMENT OF NIGERIA			
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2024			
	NOTES	CURRENT YEAR 2024	PREVIOUS YEAR 2023
		N	N
ASSETS:-			
Liquid Assets:-			
-CRF Bank Balance	14A	43,184,834,352.85	32,556,971,411.56
Fixed Deposit	25	62,533,823,613.28	2,243,458,525.01
MDAs Cash Balances	14B	10,427,170,216.61	9,128,783,394.57
TOTAL LIQUID ASSETS		116,145,828,182.74	43,929,213,331.14
Investments and Other Cash Assets:			
State Government Investments	15	250,897,420.78	838,958,846.01
TOTAL INVESTMENTS AND OTHER CASH ASSETS		250,897,420.78	838,958,846.01
TOTAL ASSETS		116,396,725,603.52	44,768,172,177.15
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:	17	109,957,788,751.82	38,456,319,427.57
Capital Development Fund:	18	6,188,039,430.92	5,472,893,903.57
TOTAL PUBLIC FUNDS		116,145,828,182.74	43,929,213,331.14
OTHER LIABILITIES			
External Loans:	19B	75,219,762,700.09	49,359,561,159.07
Internal Loans	23/23A	107,674,601,849.00	211,304,897,584.63
Outstanding Pension & Gratuities	26	12,744,865,718.41	10,465,612,544.20
Outstanding Contractual Obligation	27	8,485,864,578.09	23,736,804,361.33
TOTAL LIABILITIES		204,125,094,845.59	294,866,875,649.23
Liability over Asset	28	203,874,197,424.81	294,027,916,803.22
Other Funds		250,897,420.78	838,958,846.01
TOTAL PUBLIC FUNDS		116,396,725,603.52	44,768,172,177.15

 26/06/25

Alhaji Aminu Umaru Yuguda Phd, FCNA, ACA
Accountant-General Gombe State

**STATEMENT NO. 3
GOMBE STATE GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024**

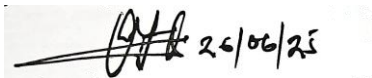
ACTUAL PREVIOUS YEAR(2023)		NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE ON FINAL BUDGET
N			N	N	N	N	%
13,033,825,370.70	Opening Balance:		38,456,319,427.57				
	ADD: REVENUE						
30,176,106,289.39	Statutory Allocations:FAAC	1	14,202,845,861.74	17,000,000,000.00	42,000,000,000.00	0.00	83.55
31,408,980,040.35	Value Added Tax Allocation	1	61,427,628,903.90	57,000,000,000.00	30,000,000,000.00	0.00	107.77
61,585,086,329.74	Sub-Total - Statutory Allocation		75,630,474,765.64	74,000,000,000.00	72,000,000,000.00		102.20
5,480,166,762.69	Direct Taxes	2	7,417,797,101.25	11,932,480,000.00	14,736,580,000.00	0.00	62.16
117,466,712.70	Licences	2	189,700,257.94	336,250,000.00	770,250,000.00	0.00	56.42
3,380,808,199.70	Fees:	2	3,208,542,575.25	1,912,655,500.00	1,864,925,500.00	0.00	167.75
13,318,160.25	Fines	2	64,555,186.99	52,800,000.00	28,800,000.00	0.00	122.26
85,532,289.01	Sales	2	922,844,139.23	2,039,520,000.00	2,086,220,000.00	0.00	45.25
1,434,735,662.15	Earnings :	2	6,169,070,345.71	7,873,920,000.00	2,105,540,000.00	0.00	78.35
10,735,244.38	Sales/Rent of Government Buildings:	2	4,470,392.34	32,730,000.00	7,730,000.00	0.00	13.66
31,581,205.68	Sale/Rent on Lands and Others:	2	244,736,798.67	743,500,000.00	436,500,000.00	0.00	32.92
21,945,572.32	Repayment:General:	2	40,200,540.49	25,100,000.00	10,100,000.00	0.00	160.16
0.00	Investment Income	2	119,151,724.27	25,000,000.00	80,000,000.00	0.00	476.61
131,081,129.73	Interest Earned	2	1,575,168,824.02	54,000,000.00	62,000,000.00	0.00	2,916.98
3,508,316,179.90	Re-Imbursements	2	746,702,359.17	21,100,000.00	126,100,000.00	0.00	3,538.87
963,363,061.74	Miscellaneous	2	106,583,051.23	7,500,000.00	4,000,000.00	0.00	1,421.11
15,179,050,180.25	Sub-Total - Independent Revenue		20,809,523,296.56	25,056,555,500.00	22,318,745,500.00	0.00	83.05
48,908,775,228.51	Other Revenue Sources of the Government	3	210,588,178,878.43	142,104,200,000.00	27,604,200,000.00	0.00	148.19
138,706,737,109.20	TOTAL REVENUE:		345,484,496,368.20	241,160,755,500.00	121,922,945,500.00	0.00	
	LESS:EXPENDITURE						
22,899,517,536.43	Personnel Costs (Including Salaries on CRF Charges):	4	28,840,750,044.89	30,307,265,500.00	28,271,045,000.00	0.00	95.16
8,373,410,622.89	States Govt Contribution to Pension:	5	8,944,407,145.47	8,944,407,430.00	7,005,000,000.00	0.00	100.00
19,375,156,897.02	Overhead Charges:	6	24,970,424,977.77	28,513,147,040.00	30,019,155,000.00	0.00	87.58
9,367,668,004.91	Consolidated Revenue Fund Charges	7	13,899,205,078.60	13,899,237,700.00	300,000,000.00	0.00	100.00
60,015,753,061.25	Sub Total		76,654,787,246.73	81,664,057,670.00	65,595,200,000.00	0.00	93.87
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
1,664,899,535.56	Repayments:External Loans	19	5,042,356,612.39	5,042,356,700.00	20,000,000.00	0.00	100.00
11,248,640,137.41	Repayments:of Internal Loans	23	13,061,000,452.42	13,136,000,630.00	21,905,000,000.00	0.00	99.43
12,913,539,672.97	Total Loans Repayments		18,103,357,064.81	18,178,357,330.00	21,925,000,000.00	0.00	99.59
72,929,292,734.22	TOTAL EXPENDITURE:		94,758,144,311.54	99,842,415,000.00	87,520,200,000.00	0.00	94.91
	Movement in other Cash Equivalent Accounts						
14,531,595,507.54	BTL Reciepts	16	9,652,943,229.59				
-18,337,732,468.11	BTL Payments	17	- 13,343,832,670.98				
-3,806,136,960.57	Net (Increase)/Decrease in other Cash Equivalent:		-3,690,889,441.39			0.00	0.00
			-3,690,889,441.39			0.00	0.00
61,971,307,414.41	OPERATING BALANCE:		247,035,462,615.27			0.00	
	APPROPRIATIONS/TRANSFERS:						
23,514,987,986.84	Transfer to Capital Development Fund:	9	137,077,673,863.45	181,346,131,433.00		0.00	75.59
38,456,319,427.57	Closing Balance:		109,957,788,751.82				


 Alhaji Aminu Umaru Yuguda Phd, FCNA, ACA
 Accountant-General of Gombe State

STATEMENT NO. 4
GOMBE STATE GOVERNMENT OF NIGERIA

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

ACTUAL PREVIOUS YEAR 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	PERFORMANCE ON TOTAL
N			N		N		%
22,816,925,482.52	Opening Balance:		5,472,893,903.57				
	ADD: REVENUE						
23,514,987,986.84	Transfer from Consolidated Revenue Fund:	9	137,077,673,863.45	181,346,131,433.00	44,402,245,500.00	0.00	75.59
27,166,814,278.61	Aid and Grants	10	38,365,169,559.90	136,200,000,000.00	20,500,000,000.00	0.00	28.17
4,593,539,750.44	External Loans	19	10,723,380,919.45	46,160,000,000.00	23,250,000,000.00	0.00	23.23
16,181,848,287.30	Internal Loans	20	20,926,400,951.36	33,000,000,000.00	55,000,000,000.00	0.00	63.41
			70,014,951,430.71				
			207,092,625,294.16	396,706,131,433.00	143,152,245,500.00	0.00	52.20
94,274,115,785.71	TOTAL REVENUE AVAILABLE:		212,565,519,197.73	396,706,131,433.00	138,702,245,500.00	0.00	53.58
	LESS: CAPITAL EXPENDITURE						
3,178,279,980.14	Capital Expenditure:Administrative Sector:	11	8,420,837,994.11	8,880,831,000.00	4,910,500,000.00	0.00	94.82
65,602,258,532.65	Capital Expenditure: Economic Sector:	11	176,464,823,910.45	221,375,465,855.00	89,584,000,000.00	0.00	79.71
934,073,653.18	Capital Expenditure: Law and Justice:	11	1,230,836,906.29	3,580,800,000.00	2,426,800,000.00	0.00	34.37
19,086,609,716.17	Capital Expenditure: Social Service Sector:	11	20,260,980,955.96	31,033,400,000.00	23,622,500,000.00	0.00	65.29
88,801,221,882.14	TOTAL CAPITAL EXPENDITURE:		206,377,479,766.81	264,870,496,855.00	120,543,800,000.00	0.00	77.92
0.00	Intangible Assets						
5,472,893,903.57	CLOSING BALANCE:		6,188,039,430.92	131,835,634,578.00	18,158,445,500.00	0.00	4.69



Alhaji Aminu Umaru Yuguda Phd, FCNA, ACA
Accountant-General Gombe State

GOMBE STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	Details					
		Ref. Note	Amount	Amount		Remarks
1	A- Share of Statutory Allocation from FAAC		N	N		
	Net Share of Statutory Allocation from FAAC	A	2,848,725,009.17			
	Add :Deduction at source for Loan Repayment	B	11,354,120,852.57	14,202,845,861.74		
	Share of Federal Accounts Allocation- Other Statutory Trans	D		210,588,178,878.43		
	Total(GROSS) FAAC Allocation to Gombe State Government			224,791,024,740.17		
	B. Value Added Tax				61,427,628,903.90	
	Share of Value Added Tax (VAT)	E		61,427,628,903.90		
2	Internally Generated Revenue (Independent Revenue)	NOTE	Actual 2024	Budget 2024	Variance	Actual2023
	12010000 Direct Taxes	35				
	20008001/12010000 Gombe State Internal Revenue Services					
	Total - Direct Taxes		7,417,797,101.25	11,932,480,000.00	4,514,682,898.75	5,480,166,762.69
			7,417,797,101.25	11,932,480,000.00	4,514,682,898.75	5,480,166,762.69
	12020000 Licences	36				
	0215001001/12020000 Ministry of Agriculture and Animal Husbandary		5,664,000.00	11,500,000.00	5,836,000.00	3,878,300.00
	0220008001/12020000 Gombe State Internal Revenue Services		164,395,857.20	276,000,000.00	111,604,142.80	105,082,912.70
	0222001001/12020000 Ministry of Trade, Industries and Tourism		-	-	-	60,000.00
	0252102001/12020000 Gombe State Water Board		146,000.00	1,000,000.00	854,000.00	-
	0234001001/12020000 Ministry of Works , Housing and Transport		3,481,240.74	15,200,000.00	11,718,759.26	-
	0252001001/12020000 Ministry of Water, Environment and Forest Resources		3,508,700.00	17,000,000.00	13,491,300.00	-
	0252103001/12020000 Gombe Goes Green (3G)		518,000.00	5,000,000.00	4,482,000.00	-
	0514001001/12020000 Ministry of Women Affairs and Social Development		-	550,000.00	550,000.00	-
	0521001001/12020000 Ministry of Education		4,288,940.00	3,500,000.00	- 788,940.00	2,445,000.00
	0253053001/12020000 Gombe State Urban Planning and Development Board		7,257,520.00	-	- 7,257,520.00	5,228,500.00
	0513001001/12020000 Ministry of Youth and Sports Development		140,000.00	500,000.00	360,000.00	15,000.00
	0566031001/12020000 Ministry of Higher Education		300,000.00	4,000,000.00	3,700,000.00	200,000.00
	0521015001/12020000 Gombe State Board for Traditional Medicine		-	2,000,000.00	2,000,000.00	557,000.00
	Total Licences		189,700,257.94	336,250,000.00	146,549,742.06	117,466,712.70
	12040000 Fees	37	Actual 2024	Budget 2024	Variance	Actual2023
	0101010001/12040000 Budget Monitoring and Price Interligent Unit (Due Pro		1,167,047,633.36	493,143,450.00	(673,904,183.36)	119,831,672.01
	0101110100/12040000 Office of the Secretary to the State Government		-	2,000,000.00	2,000,000.00	-
	0111037001/12040000 Muslim Pilgrims Welfare Board		360,000.00	6,000,000.00	5,640,000.00	36,410,000.00
	011138001/12040000 Christian Pilgrims Welfare Board		15,000.00	3,000,000.00	2,985,000.00	-
	0514002001/12040000 Gombe State Agency for Community and Social Deve		793,430.39	600,000.00	(193,430.39)	-
	0123001001/12040000 Ministry of Information and Orientation		-	9,600,000.00	9,600,000.00	-
	014001001/120400000 Office of the State Auditor General		940,000.00	3,000,000.00	2,060,000.00	180,000.00
	014002001/120400000 Office of the Auditor General for Local Government		-	1,500,000.00	1,500,000.00	-

0147001001/12040000	Civil Service Commission		-	500,000.00	500,000.00	-
0215001001/12040000	Ministry of Agriculture		3,248,000.00	1,700,000.00	(1,548,000.00)	231,500.00
0171001001/12040000	Ministry of Special Duties and Regional Intergration		1,295,000.00	-	(1,295,000.00)	144,000.00
0220007001/12040000	Office of the Accountant General		-	300,000.00	300,000.00	-
0220008001/12040000	Gombe State Internal Revenue Services		8,466,425.00	109,100,000.00	100,633,575.00	14,843,599.00
0222001001/12040000	Ministry of Trade, Industries and Tourism		3,606,800.00	24,000,000.00	20,393,200.00	2,914,500.00
0222001001/12040000	Gombe State Property Development Company		294,652.00	4,000,000.00	3,705,348.00	2,985,000.00
0228001001/12040000	Ministry of Science, Technology and Innovation		-	6,700,000.00	6,700,000.00	-
0269001001/12040000	Ministry of Cooperatives		-	-	-	1,062,000.00
0234001001/12040000	Ministry of Works and Transport		158,220,800.00	30,000,000.00	(128,220,800.00)	14,330,700.00
0252001001/12040000	Ministry of Water, Environment and Forest Resources		10,161,450.00	12,400,000.00	2,238,550.00	10,222,500.00
0252102001/12040000	Gombe State Water Board		651,000.00	5,000,000.00	4,349,000.00	665,000.00
0253053001/12040000	Gombe State Urban Planning and Development Board		17,419,000.00	113,000,000.00	95,581,000.00	91,776,600.00
0260001001/12040000	Directorate of Lands		248,500.00	-	(248,500.00)	10,793,045.70
0260003001/12040000	Gombe State Geographical Information System (GOC)		139,243,921.74	115,230,000.00	(24,013,921.74)	323,615,318.76
0260002001/12040000	Office of the Surveyor General		6,482,500.00	7,500,000.00	1,017,500.00	9,495,100.00
0326001001/12040000	Ministry of Justice		8,034,100.00	-	(8,034,100.00)	9,596,400.00
0366019001/12040000	College for Legal and Islamic Studies		15,365,000.00	42,400,000.00	27,035,000.00	11,836,667.06
0326051001/12040000	Judiciary - High Court of Justice		8,834,800.00	25,500,000.00	16,665,200.00	12,540,397.00
0326052001/12040000	Sharia Court of Appeal		631,950.00	7,007,050.00	6,375,100.00	1,004,550.00
0513001001/12040000	Ministry of Youth and Sports Development		245,000.00	950,000.00	705,000.00	395,000.00
0514001001/12040000	Ministry of Women Affairs and Social Development		5,000.00	500,000.00	495,000.00	680,000.00
0517001001/12040000	Ministry of Education		9,154,182.00	20,500,000.00	11,345,818.00	6,008,427.00
0517003001/12040000	Gombe State Universal Basic Education Board (SUBEB)		-	1,000,000.00	1,000,000.00	-
0510017001/12040000	Teachers Service Commission		-	100,000.00	100,000.00	54,500.00
0566018001/12040000	Gombe State Polytechnic Bajoga		146,470.00	61,500,000.00	61,353,530.00	1,474,592.50
0566020001/12040000	Gombe State College of Education Billiri		6,079,350.00	29,525,000.00	23,445,650.00	7,299,454.02
0566021001/12040000	Gombe State University		1,371,544,702.59	673,100,000.00	(698,444,702.59)	734,610,237.44
0566022001/12040000	Gombe State University of Science and Technology Kaltungo		-	200,000.00	200,000.00	-
0566001001/12040000	Ministry of Higher Education		-	13,500,000.00	13,500,000.00	95,000.00
0521001001/12040000	Ministry of Health		62,170,767.62	9,000,000.00	(53,170,767.62)	9,000,970.00
0521011001/12040000	Gombe State College For Nursing and Midwifery		47,977,700.00	39,000,000.00	(8,977,700.00)	3,914,978.00
0521015001/12040000	Gombe State Board for Traditional Medicine		11,800.00	2,550,000.00	2,538,200.00	297,800.00
0521016001/12040000	Gombe State College for Health Technology Kaltungo		159,670,640.55	20,550,000.00	(139,120,640.55)	213,911,566.00
0521103001/12040000	Gombe State Contributory Healthcare Scheme GoHealth		-	-	-	50,000.00
0521102001/12040000	Ministry of Environment and Forest Resources		-	-	-	10,222,500.00
0235016001/12040000	Gombe State Environmental Protection Agency (GOSPA)		177,000.00	6,500,000.00	6,323,000.00	-
0235002001/12040000	Gombe Goes Green (3G)		-	-	-	-
0151001001/12040000	Ministry for Local Government and Chieftancy Affairs		-	11,000,000.00	11,000,000.00	1,728,834,905.19
Total Fees			3,208,542,575.25	1,912,655,500.00	(1,295,887,075.25)	3,380,808,199.70
12050000 Fines	38		Actual 2024	Budget 2024	Variance	Actual2023
0171001001/12050000	Ministry of Special Duties and Regional Integratio		531,000.00	-	531,000.00	156,000.00
0220008001/12050000	Gombe State Internal Revenue Services		11,006,667.50	15,000,000.00	3,993,332.50	5,112,732.56
0234001001/12050000	Ministry of Works , Transport Housing		-	-	-	265,500.00
0252001001/12050000	Ministry of Water, Environment and Forest Resources		-	500,000.00	500,000.00	-
0252102001/12050000	Gombe State Water Board		-	15,000,000.00	15,000,000.00	-

0253053001/12050000	Gombe State Urban Planning and Development Board	10,528,000.00	5,200,000.00	-	5,328,000.00	1,780,000.00
0260001001/12050000	Ministry of Lands and Survey	597,650.00		-	597,650.00	91,100.00
0260003001/12050000	Gombe State Geographical Information System (GOGIS)	-	1,000,000.00		1,000,000.00	-
0326051001/12050000	Judiciary - High Court of Justice	18,805,979.24	9,500,000.00	-	9,305,979.24	5,185,048.69
0326052001/12050000	Sharia Court of Appeal	148,100.00	1,100,000.00		951,900.00	141,600.00
0566001001/12050000	Ministry of Higher Education	-	4,000,000.00		4,000,000.00	-
0517001001/12050000	Ministry of Education	-	1,000,000.00		1,000,000.00	586,179.00
0521011001/12050000	Gombe State College For Nursing and Midwifery	22,509,790.25	500,000.00	-	22,009,790.25	
0140002001/12050000	Gombe State College for Health Technology Kaltungo	424,000.00	-	-	424,000.00	-
Total Fines		64,551,186.99	52,800,000.00	-	11,751,186.99	13,318,160.25
12060000 Sales	39	Actual 2024	Budget 2024	Variance	Actual2023	
0112003001/12060000	Gombe State House of Assembly	-	2,500,000.00	2,500,000.00	-	
0112004001/12060000	Gombe State House of Assembly Service Commission	-	1,000,000.00	1,000,000.00	-	
0123001001/12060000	Ministry of Information and Orientation	-	200,000.00	200,000.00	-	
0111034001/12060000	Establishment and Service Matters Bureau	-	2,000,000.00	2,000,000.00	-	
0140002001/12060000	Office of the Auditor General for Local Government	-	500,000.00	500,000.00	-	
0147001001/12060000	Civil Service Commission	1,927,996.00	7,600,000.00	5,672,004.00	4,765,700.00	
0234001001/12060000	Ministry of Works, Housing and Transport	9,556,500.00	30,000,000.00	20,443,500.00	5,956,000.00	
0148001001/12060000	Gombe State Independent Electoral Commission	10,100,000.00	564,450,000.00	554,350,000.00	-	
0164001001/12060000	Local Government Service Commission			-	2,321,000.00	
0215001001/12060000	Ministry of Agriculture	784,375,500.00	1,071,000,000.00	286,624,500.00	1,641,000.00	
0220001001/12060000	Ministry of Finance and Economic Development	-	141,000,000.00	141,000,000.00	-	
0220007001/12060000	Office of the Accountant General	-	50,500,000.00	50,500,000.00	116,494.25	
0220008001/12060000	Gombe State Internal Revenue Services	72,417,650.00	74,100,000.00	1,682,350.00	24,088,595.00	
0222018001/12060000	Gombe State Investment and Property Development	1,401,899.00	5,000,000.00	3,598,101.00	2,790,000.00	
0252001001/12060000	Ministry of Water, Environment and Forest Resources	390,000.00	-	(390,000.00)	-	
0252102001/12060000	Gombe State Water Board	20,000.00	6,000,000.00	5,980,000.00	1,291,700.00	
0260002001/12060000	Office of the Surveyor General	588,700.00	1,000,000.00	411,300.00	37,500.00	
0269001001/12060000	Ministry of Coporative and Community Development	-	-	-	1,427,900.00	
0260003001/12060000	Gombe State Geographical Information System (GOGIS)	988,370.10	8,000,000.00	7,011,629.90	25,394,481.51	
0264001001/12060000	Ministry of Rural, Coporative and Community Development	-	-	-	120,000.00	
0318011001/12060000	Judicial Service Commission	1,505,300.00	4,000,000.00	2,494,700.00	646,500.00	
0326051001/12060000	Judiciary - High Court of Justice	36,000.00	1,000,000.00	964,000.00	26,000.00	
0326052001/12060000	Sharia Court of Appeal	49,000.00	50,000.00	1,000.00	2,900.00	
0366019001/12060000	College for Legal and Islamic Studies	1,294,000.00	4,700,000.00	3,406,000.00	557,000.00	
0513001001/12060000	Ministry of Youth and Sports Development	440,000.00	500,000.00	60,000.00	756,000.00	
0517001001/12060000	Ministry of Education	2,374,054.00	3,000,000.00	625,946.00	680,000.00	
0517018001/12060000	Gombe State Polytechnic Bajoga	110,000.00	4,500,000.00	4,390,000.00	-	
0517020001/12060000	Gombe State College of Education Billiri	44,500.00	-	(44,500.00)	390,000.00	
0517017001/12060000	Teachers Service Commission	3,316,900.00	4,000,000.00	683,100.00	482,400.00	
0566021001/12060000	Gombe State University	17,666,541.64	69,050,000.00	51,383,458.36	8,477,626.25	
0566022001/12060000	Gombe State University of Science and Technology Kaltungo	-	20,000.00	20,000.00	-	
0517056001/12060000	Gombe State Scholarship Board	-	1,500,000.00	1,500,000.00	-	
0566001001/12060000	Ministry of Higher Education	1,500,000.00	5,000,000.00	3,500,000.00	-	
0521001001/12060000	Ministry of Health	4,660,000.00	5,500,000.00	840,000.00	3,457,692.00	
0521011001/12060000	Gombe State College For Nursing and Midwifery	-	550,000.00	550,000.00	-	

0140002001/12060000	Gombe State College of Health Technology	-	10,000,000.00	10,000,000.00	-
0521103001/12060000	Gombe State Contributory Healthcare Scheme GoHe	8,081,228.49	8,000,000.00	(81,228.49)	105,800.00
Total Sales		922,844,139.23	2,086,220,000.00	1,163,375,860.77	85,532,289.01
12070000 Earnings	40	Actual 2024	Budget 2024	Variance	Actual2023
0123001001/12070000	Ministry of Information and Orientation	-	1,200,000.00	1,200,000.00	-
0123004002/12070000	Gombe State Media Corporation	98,574,240.17	119,000,000.00	20,425,759.83	23,932,485.68
0215001001/12070000	Ministry of Agriculture	1,364,000.00	11,000,000.00	9,636,000.00	8,761,200.00
0220007001/12070000	Office of the Accountant General	-	295,000,000.00	295,000,000.00	53,919,304.73
0220008001/12070000	Gombe State Internal Revenue Services	18,451,081.66	16,000,000.00	(2,451,081.66)	4,207,000.00
0222001001/12070000	Ministry of Commerce, Trade and Industries	185,480,614.49	142,000,000.00	(43,480,614.49)	68,474,243.55
0228001001/12070000	Ministry of Science, Technology and Innovation	250,000.00	8,500,000.00	8,250,000.00	-
0234001001/12070000	Ministry of Works and Transport	1,376,682,839.00	2,231,500,000.00	854,817,161.00	715,299,170.00
0260003001/12070000	Gombe State Geographical Information System (GOC	13,598,421.00	16,000,000.00	2,401,579.00	42,899,150.00
0252001001/12067000	Ministry of Water, Environment and Forest Resources	2,884,400.00	2,920,000.00	35,600.00	-
0252102001/12070000	Gombe State Water Board	5,993,800.00	13,500,000.00	7,506,200.00	9,500,300.00
0254001001/12070000	Ministry of Housing	-	-	-	346,500.00
0253053001/12070000	Gombe State Urban Planning and Development Boar	17,871,940.00	5,150,000.00	(12,721,940.00)	55,503,675.00
0264001001/12070000	Ministry of Rural, Coporative and Community Develo	-	-	-	112,000.00
0326051001/12070000	Judiciary - High Court of Justice	88,400.00	-	(88,400.00)	1,848,250.00
0326052001/12070000	Sharia Court of Appeal	173,100.00	-	(173,100.00)	110,500.00
0366019001/12070000	College for Legal and Islamic Studies	-	10,000.00	10,000.00	7,595,268.80
0513001001/12070000	Ministry of Youth and Sport Development	-	-	-	-
0514002001/12070000	Gombe Agency for Community and Social Developme	-	-	-	-
0514001001/12070000	Ministry of Women Affairs and Social Development	15,847,000.00	10,400,000.00	(5,447,000.00)	571,000.00
0517017001/12070000	Teachers Service Commission	48,200.00	1,000,000.00	951,800.00	-
0517018001/12070000	Gombe State Polythecnic Bajoga	18,969,705.85	1,000,000.00	(17,969,705.85)	9,898,221.14
0517020001/12070000	Gombe State College of Education Billiri	3,692,097.92	20,500,000.00	16,807,902.08	13,754,292.58
0566021001/12070000	Gombe State University	115,743,588.60	362,200,000.00	246,456,411.40	73,290,799.77
0566022001/12070000	Gombe State University of Science and Technology K	-	10,000.00	10,000.00	-
0539001001/12070000	Gombe State Sports Commission	650,000.00	10,000,000.00	9,350,000.00	1,689,000.00
0521001001/12070000	Ministry of Health	259,644,611.57	302,000,000.00	42,355,388.43	329,028,494.48
0521016001/12070000	Gombe State College for Health Technology Kaltungo	538,000.00	303,030,000.00	302,492,000.00	90,000.00
0521015001/12070000	Gombe State Board for Traditional Medicine	11,800.00	2,550,000.00	2,538,200.00	297,800.00
0521103001/12070000	Gombe State Contributory Health Care	63,320,955.37	-	(63,320,955.37)	4,117,006.42
0235016001/12070000	Gombe State Environmental Protection Agency (GOS	10,250,000.00	-	(10,250,000.00)	9,490,000.00
0235002001/12070000	Gombe Goes Green (3G)	-	500,000.00	500,000.00	-
Total Earnings		2,210,128,795.63	3,874,970,000.00	1,664,841,204.37	1,434,735,662.15
12080000 Rent on Government Property	41	Actual 2024	Budget 2024	Variance	Actual2023
0220007001/12080000	Office of the Accountant General	1,200,000.00	-	(1,200,000.00)	4,943,306.57
0222001001/12080000	Ministry of, Trade Industries and Tourism	818,800.00	5,000,000.00	4,181,200.00	1,540,900.00
0566021001/12080000	Gombe State University	977,929.42	730,000.00	(247,929.42)	902,704.08
0517020001/12080000	College of Education Billiri	1,473,662.92	2,000,000.00	526,337.08	3,348,333.73
Total Rent of Government Buildings		4,470,392.34	7,730,000.00	3,259,607.66	10,735,244.38
12090000 Rent on Government Lands	42	Actual 2024	Budget 2024	Variance	Actual2023

0222018001/12090000	Gombe State Property and Development Company	2,250,000.00	2,500,000.00	250,000.00	860,000.00
0260001001/12090000	Directorate of Lands	19,586,504.45	-	(19,586,504.45)	
0260003001/12090000	Gombe State Geographical Information System (GOGI)	222,900,294.22	741,000,000.00	518,099,705.78	31,581,205.68
Total Rent on Government Lands		244,736,798.67	743,500,000.00	498,763,201.33	31,581,205.68
12100000 Repayments 43					
		Actual 2024	Budget 2024	Variance	Actual2023
0215001001/12100000	Ministry of Agriculture	-	-	-	2,000,000.00
0220007001/12100000	Office of the Accountant General	40,200,000.00	25,000,000.00	- 15,200,000.00	19,875,572.32
0260003001/12100000	Gombe State Geographical Information System (GOGI)	-	100,000.00	100,000.00	70,000.00
Total Repayments		40,200,000.00	25,100,000.00	- 15,100,000.00	21,945,572.32
12120000 Interest Earned 45					
		Actual 2024	Budget 2024	Variance	Actual2023
0220007001/12110000	Office of the Accountant General	1,573,133,380.76	52,000,000.00	- 1,521,133,380.76	131,081,129.73
0521103001/12120000	Gombe State Contributory Healthcare Scheme GoHe	2,036,443.26	2,000,000.00	- 36,443.26	380,000.00
Total Interest Earned		1,575,169,824.02	54,000,000.00	- 1,521,169,824.02	131,081,129.73
12110000 Investment Income 44					
		Actual 2024	Budget 2024	Variance	Actual2023
Office of the Accountant General		-	5,000,000.00	5,000,000.00	-
Total Investment Income		-	5,000,000.00	5,000,000.00	-
12130000 Re-imburement 46					
		Actual 2024	Budget 2024	Variance	Actual2023
0220007001/12130000	Office of the Accountant General	5,051,458.30	-	- 5,051,458.30	1,462,357.99
0220008001/12130000	Gombe State Internal Revenue Services	727,071,835.30	21,100,000.00	- 705,971,835.30	3,506,853,821.91
Total Re-imburement		732,123,293.60	21,100,000.00	- 711,023,293.60	3,508,316,179.90
12140000 Miscellaneous 47					
		Actual 2024	Budget 2024	Variance	Actual2023
0215001001/12140000	Ministry of Agriculture	25.00	-	- 25.00	756,840.48
0220007001/12140000	Office of the Accountant General	19,912,780.87	-	- 19,912,780.87	935,363,326.29
0326051001/12140000	Judiciary - High Court of Justice	201,580.65	3,500,000.00	3,298,419.35	112,021.50
0366019001/12140000	College for Legal and Islamic Studies Nafada	7,648,500.00	4,000,000.00	- 3,648,500.00	4,530,224.95
0517020001/12140000	College of Education Billiri	-	-	-	264,846.07
0521016001/12140000	Gombe State College for Health Technology Kaltungo	78,820,164.71	-	- 78,820,164.71	-
0566021001/12140000	Gombe State University	14,478,876.64	20,000,000.00	5,521,123.36	22,335,420.82
Total Interest Miscellaneous		121,061,927.87	27,500,000.00	- 93,561,927.87	963,097,834.04
3	11010003 Other Revenue Sources of Gombe State Government 34	Actual 2024	Budget 2024	Variance	Actual2023
Other Statutory Transfer					
20007001/11010003	Excess Crude	-	500,000,000.00	500,000,000.00	811,745,459.46
20007001/11010004	Ecological Fund	200,593,910.61	1,000,000,000.00	799,406,089.39	855,818,852.31
20007001/11010005	Budget Augmentation	645,820,769.92	2,000,000,000.00	1,354,179,230.08	645,820,769.92
20007001/11010006	NNPC Refunds	-	-	-	187,325,183.11
20007001/11010010	SURE-P	-	-	-	8,204,008,542.37
20007001/11010013	Exchange Rate Gain	32,532,988,331.90	24,500,000,000.00	- 8,032,988,331.90	11,026,015,166.12
20007001/11010015	Non Oil Excess Revenue	2,260,372,694.88	1,500,000,000.00	- 760,372,694.88	387,492,461.95
20007001/11010008	Stablization Fund	3,000,000,000.00	5,000,000,000.00	2,000,000,000.00	-
20007001/11010018	Share of Solid Minerals	115,223,298.18	200,000,000.00	84,776,701.82	-
20007001/11010019	Forex Equalization Fund	-	-	-	1,097,104,426.82
20007001/11010313	Goods and Valuables	3,828,290,147.46	-	- 3,828,290,147.46	-

20007001/11010314	Flood Intervention Fund		3,000,000,000.00	-	-	3,000,000,000.00	-
20007001/11010315	Signature Bonus		67,638,377,932.37	-	-	67,638,377,932.37	-
20007001/11010023	Electronic Money Transfer Levy		1,998,633,519.44	2,000,000,000.00		1,366,480.56	2,491,903,117.16
20007001/11010309	Other Recurrent Receipts		1,367,878,273.67	77,000,000,000.00		75,632,121,726.33	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		92,000,000,000.00	26,404,200,000.00	-	65,595,800,000.00	21,000,000,000.00
Total Other Revenue Sources			210,588,178,878.43	141,604,200,000.00	-	68,983,978,878.43	48,908,775,228.49

4	A - Total Personnel Costs (Including Salaries directly charged to CRF in Note 4B below):	49	Actual 2024	Budget 2024	Variance	Actual 2023	
	21010000: Administrative Sector						
	0111001001/21000000		Office of the Executive Governor	153,639,607.86	159,320,000.00	5,680,392.14	117,869,067.54
	0111001002/21000000		Deputy Governors Office	43,283,915.08	44,900,000.00	1,616,084.92	32,107,655.62
	0111008001/21000000		State Emergency Management Agency (SEMA)		2,600,000.00	2,600,000.00	
	0111013001/21000000		Office of the Secretary to the State Government	1,011,434,467.75	1,028,345,000.00	16,910,532.25	755,572,703.87
	0111019001/21000000		Ministry of Special Duties and Inter Governmental Affairs	109,527,207.64	145,636,000.00	36,108,792.36	86,801,588.85
	0111033001/21000000		Gombe State Agency for the Control of Aids	9,084,198.25	10,506,000.00	1,421,801.75	6,725,083.36
	0111034001/21000000		Establishment and Service Matters Bureau	463,645,850.60	567,546,900.00	103,901,049.40	408,318,560.14
	0111034002/21000000		Gombe State Bureau for Public Service Reform	47,701,861.00	47,746,900.00	45,039.00	
	0111035001/21000000		Gombe State Pension Bureau	52,949.17	10,500,000.00	10,447,050.83	
	0111035002/21000000		Local Government Pension Board	13,865,285.29	33,700,000.00	-	11,669,919.44
	0111037001/21000000		Muslim Pilgrims Welfare Board	9,316,450.44	9,540,000.00	223,549.56	6,834,521.69
	0111038001/21000000		Christian Pilgrims Welfare Board	3,593,632.32	4,900,000.00	1,306,367.68	2,853,898.40
	0116018001/21000000		Ministry of Internal Security and Ethical Orientation	12,327,830.18	23,250,000.00	10,922,169.82	14,260,227.39
	0112003001/21000000		Gombe State House of Assembly	358,258,030.89	445,575,600.00	87,317,569.11	405,721,297.11
	0112004001/21000000		Gombe State House of Assembly Service Commission	154,356,718.60	264,100,000.00	109,743,281.40	145,084,365.65
	0123001001/21000000		Ministry of Information and Orientation	131,032,337.10	154,700,000.00		99,297,805.13
	0123004001/21000000		Gombe State Media Corporation	186,360,433.10	194,000,000.00	7,639,566.90	163,721,736.22
	0123055001/21000000		Gombe State Printing and Publishing Company	5,344,646.95	5,600,000.00	255,353.05	4,064,588.90
	0125001001/21000000		Office of the Head of Service	489,052,544.00	598,600,000.00	109,547,456.00	402,609,579.75
	0125005007/21000000		Service Warfare Department		2,800,000.00	#VALUE!	
	0140001001/21000000		Office of the State Auditor General	208,304,827.03	220,700,000.00	12,395,172.97	171,601,520.13
	01470010001/21000000		Civil Service Commission	79,751,239.23	82,600,000.00	2,848,760.77	70,524,679.16
	0148001001/21000000		Gombe State Independent Electoral Commission	48,007,310.41	59,900,000.00	11,892,689.59	47,258,555.61
	0140001001/21000000		Office of the Auditor General for Local Government	75,474,492.12	96,500,000.00	21,025,507.88	66,044,944.54
	0164001001/21000000		Local Government Service Commission	26,070,495.01	59,200,000.00	33,129,504.99	39,536,414.76
	SUB TOTAL ADMINISTRATIVE SECTOR		3,639,486,330.02	4,272,766,400.00	633,280,069.98	3,163,673,646.87	
	21010000: Economic Sector		Actual 2024	Budget 2024	Variance	Actual 2023	
	0215001001/21010000		Ministry of Agriculture	525,206,604.10	636,500,000.00	111,293,395.90	464,900,622.52
	0215002001/21010000		Gombe State Agricultural Development Programme (GSADEP)	151,783,948.60	178,900,000.00	27,116,051.40	161,387,389.84
	0220001001/21010000		Ministry of Finance and Economic Development	89,252,083.22	118,750,000.00	29,497,916.78	81,772,743.23
	0220002001/21010000		Debt Management Department		4,900,000.00	4,900,000.00	
	0220003001/21010000		Ministry Budget and Economic Planning	48,903,526.95	51,400,000.00	2,496,473.05	38,763,603.42
	0220007001/21010000		Office of the Accountant General	332,699,035.17	370,385,100.00	37,686,064.83	296,835,452.23
	0220008001/21010000		Gombe State Internal Revenue Service	129,489,734.94	129,787,000.00	297,265.06	79,094,728.98
	0222001001/21010000		Ministry of Commerce, Trade and Industries	82,665,936.02	87,300,000.00	4,634,063.98	69,932,540.21

0222001018/21010000	Gombe State Investment and Property Development	56,837,603.70	98,810,000.00	41,972,396.30	68,746,781.77
0222001001/21010000	Gombe State Investment Promotion Agency		1,050,000.00	1,050,000.00	39.94
0222051001/21010000	Gombe State Enterprise Development and Promotion	15,650,205.41	29,200,000.00	13,549,794.59	13,190,485.64
0228001001/21010000	Ministry of Science, Technology and Innovation	67,798,349.65	71,000,000.00	3,201,650.35	49,849,857.65
0228002001/21010000	Ministry of Energy and Minerals Development	32,424,007.65	35,560,000.00	3,135,992.35	26,520,275.44
0234001001/21010000	Ministry of Works and Transport	420,679,144.40	435,600,000.00	14,920,855.60	190,367,012.08
0234003001/21010000	Directorate Of Rural Roads	130,780,107.87	140,500,000.00	9,719,892.13	
0234004001/21010000	Gombe State Roads Maintenance Agency	13,875,144.85	14,609,000.00	733,855.15	8,709,391.66
0220004001/21010000	Bureau of Statistics	39,588,490.92	69,600,000.00	30,011,509.08	26,048,803.68
0252001001/21010000	Ministry Of Water Enviroment And Forest Re	600,443,262.76	601,290,000.00	846,737.24	128,822,442.80
0252102001/21010000	Gombe State Water Board	402,795,315.42	416,960,000.00	14,164,684.58	323,869,270.96
0252103001/21010000	Rural Water Supply and Sanitation Agency (RUWASS)		2,300,000.00	2,300,000.00	
0252104001/21010000	Small Towns Water Supply And Sanitation Age		360,000.00	360,000.00	
0253001001/21010000	Ministry of Housing and Urban Development				141,095,728.61
0253011001/21010000	Gombe State Housing Corporation	8,660,664.01	10,970,000.00	2,309,335.99	6,243,959.66
0253053001/21010000	Gombe State Urban Planning and Development Boar	64,826,964.91	89,585,000.00	24,758,035.09	55,800,944.23
0264001001/21010000	Min Of Rural Community Dev And Corporative				214,696,496.42
0260001001/21010000	Directorate Of Lands	41,792,759.86	77,850,000.00	36,057,240.14	33,390,230.65
0260002001/21010000	Office of the Surveyor General	51,567,457.66	55,303,000.00	3,735,542.34	35,985,630.78
0260003001/21010000	Gombe State Geographical Information System (GOC)		57,800,000.00	57,800,000.00	
SUB TOTAL ECONOMIC SECTOR		3,307,720,348.07	3,786,269,100.00	478,548,751.93	2,516,024,432.40
21010000: Law and Justice Sector		Actual 2024	Budget 2024	Variance	Actual 2023
0318011001/21010000	Judicial Service Commission	150,619,424.89	173,150,000.00	22,530,575.11	141,720,059.07
0326001001/21010000	Ministry of Justice	236,141,467.05	259,400,000.00	23,258,532.95	240,511,869.12
0366019001/21010000	College for Legal and Islamic Studies	148,575,907.55	260,800,000.00	112,224,092.45	180,442,852.51
0326051001/21010000	Judiciary - High Court of Justice	1,751,298,148.13	1,906,500,000.00	155,201,851.87	1,601,876,963.66
0326053001/21010000	Sharia Court of Appeal	225,652,350.48	226,870,000.00	1,217,649.52	183,208,831.32
SUB TOTAL LAW AND JUSTICE SECTOR		2,512,287,298.10	2,826,720,000.00	314,432,701.90	2,347,760,575.68
Lis of MDA: Regional Sector					
21010000: Social Sector		Actual 2024	Budget 2024	Variance	Actual 2023
0513001001/21010000	Ministry Of Youth And Sport Development	57,987,514.98	65,500,000.00	7,512,485.02	48,787,805.14
0514001001/21010000	Ministry of Women Affairs	145,535,474.16	165,900,000.00	20,364,525.84	125,605,671.39
0514002001/21010000	Agency for Social Development Program		2,750,000.00	2,750,000.00	
0517001001/21010000	Ministry of Education	5,153,797,095.21	5,181,000,000.00	27,202,904.79	4,048,038,223.06
0517003001/21010000	Gombe State Universal Basic Education Board (SUBE)	143,230,555.31	145,480,000.00	2,249,444.69	115,704,505.04
0517008001/21010000	Gombe State Library Board	37,845,507.82	42,400,000.00	4,554,492.18	25,800,265.12
0517010001/21010000	Adult and Non Formal Education Agency (ANFEA)	98,421,508.67	108,123,860.00	9,702,351.33	82,796,498.97
0517017001/21010000	Teachers Service Commission	41,530,304.78	57,440,000.00	15,909,695.22	44,203,281.51
0566018001/21010000	Gombe State Polythecnic Bajoga	351,688,357.54	354,986,140.00	3,297,782.46	290,632,844.18
0566020001/21010000	Gombe State College of Education Billiri	342,107,404.28	353,000,000.00	10,892,595.72	306,046,035.87
0566021001/21010000	Gombe State University	4,779,113,437.46	4,780,860,000.00	1,746,562.54	2,519,579,996.76
0566022001/21010000	Gombe State University of Science and Technology K	21,700,684.86	27,300,000.00	5,599,315.14	42,664,170.77
0560560001/21010000	Gombe State Scholarship Board	19,358,064.08	23,900,000.00	4,541,935.92	15,449,616.10
0566001001/21010000	Ministry of Higher Education	12,647,776.64	13,750,000.00	1,102,223.36	4,176,605.84

0521001001/21010000	Ministry of Health	625,359,757.62	629,300,000.00	3,940,242.38	501,758,129.25
0521003001/21010000	Primary Health Care Development Agency	32,403,181.54	36,300,000.00	3,896,818.46	29,282,663.11
0521011001/21010000	Gombe State College For Nursing and Midwifery	124,016,951.49	126,000,000.00	1,983,048.51	114,325,002.49
0521015001/21010000	Gombe State Board for Traditional Medicine	675,345.60	2,650,000.00	1,974,654.40	518,456.02
0521016001/21010000	Gombe State College for Health Technology Kaltungo	293,469,729.63	316,000,000.00	22,530,270.37	300,057,200.21
0521102001/21010000	Gombe State Hospital Management Board	6,766,841,170.87	6,786,100,000.00	19,258,829.13	5,804,332,127.54
0521103001/21010000	Gombe State Contributory Health Care Scheme (GOSH)		9,500,000.00	9,500,000.00	
0535001001/21010000	Ministry of Environment and Forest Resources				271,536,789.37
0535055001/21010000	Gombe State Environmental Protection Agency (GOS)		20,000.00	20,000.00	
0539001001/21010000	Gombe State Sports Commission	48,117,001.20	53,700,000.00	5,582,998.80	43,194,654.75
0539002001/21010000	Gombe United Football Club	143,971,614.21	150,000,000.00	6,028,385.79	167,345,393.69
0539003001/21010000	Fiscal Responsibility Agency	3,117,808.03	14,950,000.00	11,832,191.97	2,025,678.93
0551001001/21010000	Ministry for Local Government and Chieftancy Affairs	138,319,822.72	160,500,000.00	22,180,177.28	73,392,279.86
SUB TOTAL SOCIALSECTOR		19,381,256,068.70	19,607,410,000.00	226,153,931.30	14,977,253,894.97
Total Personnel Cost		28,840,750,044.89	30,493,165,500.00	1,652,415,455.11	23,004,712,549.92
B- Salaries directly charged to CRF(included in Note 4A above)					
List of Parastatals and Agencies:		Actual 2024	Budget 2024	Variance	Actual 2023
0111001001/21000000	Office of the Executive Governor	8,536,275.51	8,600,000.00	63,724.49	8,368,893.84
0111001002/21000000	Deputy Governors Office	7,990,806.40	8,000,000.00	9,193.60	7,960,806.40
0112003001/21000000	Gombe State House of Assembly	106,261,521.62	124,300,000.00	18,038,478.38	105,204,549.20
0140001001/21000000	Office of the State Auditor General	7,328,119.42	7,329,000.00	880.58	6,095,127.03
0140001001/21000000	Office of the Auditor General for Local Government	2,992,549.71	7,000,000.00	4,007,450.29	5,665,495.00
0148001001/21000000	INEC Chairman and Commissioners	40,260,482.20	40,270,000.00	9,517.80	40,050,482.20
0112004001/21000000	Gombe State House of Assembly Service Commission	75,860,902.90	100,000,000.00	24,139,097.10	34,384,987.20
0164001001/21000000	Local Government Service Commission	1,885,101.47	28,000,000.00	26,114,898.53	-
01470010001/21000000	Civil Service Commission	28,358,032.85	28,360,000.00	1,967.15	28,719,492.20
0318011001/21010000	Judicial Service Commission	20,866,815.00	21,360,000.00	493,185.00	22,661,980.00
0517017001/21010000	Teachers Service Commission	5,240,431.72	16,900,000.00	11,659,568.28	15,016,498.80
Total		305,581,038.80	390,119,000.00	84,537,961.20	114,445,951.60
PERSONNEL ANALYSIS					
		2024			2023
		ACTUAL	BUDGET	VARIANCE	ACTUAL
TOTAL NO OF EMPLOYEES AT THE BEGINNING OF THE YR.		19,088			19,176
TOTAL NO OF EMPLOYEES EMPLOYED IN THE YR.		-			16
TOTAL NO OF EMPLOYEES RETIRED/LEFT DURING THE YR.		451			100
TOTAL NO OF EMPLOYEES AT THE END OF THE YR.		18,637			19,060
5 State Government Cotribution to Pension					
		Actual 2024	Budget 2024	Variance	Actual 2023
Gratuity		1,816,579,843.62	1,816,580,000.00	156.38	2,374,653,311.13
Pension		5,524,912,948.61	5,524,913,000.00	51.39	5,179,263,824.19
Death Benefits		961,379,262.19	961,379,300.00	37.81	
Gratuity		5,679,274.78	5,679,280.00	5.22	1,404,753.20
Contribution Pension					108,096,769.67
Contributory Pension					

Contribution Pension					1,186,800.91
State Health Insurance		635,855,816.27	635,855,850.00	33.73	708,805,163.79
Total		8,944,407,145.47	8,944,407,430.00	284.53	8,373,410,622.89

6	Overhead Costs	51	Actual 2024	Budget 2024	Variance	Actual 2023
	List of MDA: Administrative Sector					
	0111001001/22020000 Office of the Executive Governor		8,577,297,874.19	8,587,300,000.00	10,002,125.81	5,595,975,299.86
	0111001002/22020000 Deputy Governors Office		433,830,671.96	435,040,000.00	1,209,328.04	307,251,321.12
	0111005001/22020000 Sustainable Development Goals (SDG)		6,550,500.00	14,900,000.00	8,349,500.00	5,847,500.00
	0111008001/22020000 State Emergency Management Agency (SEMA)		7,131,246.42	34,200,000.00	27,068,753.58	5,520,000.00
	0111010001/22020000 Budget Monitoring and Price Interligent Unit (Due Proc)		48,632,147.96	48,797,100.00	164,952.04	21,299,188.97
	0111010001/22020000 Directorate of Research Documentation and ICT			17,030,000.00	17,030,000.00	
	0111013001/22020000 Office of the Secretary to the State Government		3,245,363,989.53	3,282,330,000.00	36,966,010.47	3,094,655,009.04
	0111019001/22020000 Ministry of Special Duties and Inter Governmental Aff		10,808,615.42	31,920,000.00	21,111,384.58	10,912,505.05
	0111020001/22020000 Gombe State Fire Service		12,241,396.67	29,100,000.00	16,858,603.33	8,800,000.00
	0111033001/22020000 Gombe State Agency for the Control of Aids		2,986,202.27	33,700,000.00	30,713,797.73	3,000,658.10
	0111034001/22020000 Establishment and Service Matters Bureau		57,174,000.00	78,054,102.00	20,880,102.00	22,682,500.00
	0111034002/22020000 Gombe State Bureau for Public Service Reform		40,677,048.75	41,172,696.00	495,647.25	14,296,976.37
	0111035001/22020000 Gombe State Pension Bureau		6,808,700.00	12,500,000.00	5,691,300.00	4,797,440.25
	0111035002/22020000 Local Government Pension Board		8,160,924.38	26,500,000.00	18,339,075.62	5,996,047.88
	0111036002/22020000 Gombe State Joint Project Development Agenc		2,397,655.71	23,955,530.00	21,557,874.29	2,449,606.60
	0111037001/22020000 Muslim Pilgrims Welfare Board		949,590,735.92	955,057,000.00	5,466,264.08	977,290,029.11
	0111038001/22020000 ChristianPilgrims Welfare Board		8,608,888.00	101,000,000.00	92,391,112.00	14,886,916.97
	0111113001/22020000 Directorate of Protocol		3,595,042.43	25,000,000.00	21,404,957.57	6,498,308.05
	0116018001/22020000 Ministry of Internal Security and Ethical Orientation		19,989,204.87	65,450,000.00	45,460,795.13	17,429,550.00
	0112003001/22020000 Gombe State House of Assembly		1,321,880,789.68	1,827,856,602.00	505,975,812.32	1,124,571,084.55
	0112004001/22020000 Gombe State House of Assembly Service Commission		14,264,762.13	286,000,000.00	271,735,237.87	11,981,836.19
	0123001001/22020000 Ministry of Information and Orientation		25,396,000.00	80,460,000.00	55,064,000.00	21,190,636.13
	0123004001/22020000 Gombe State Media Corporation		107,450,968.27	111,900,000.00	4,449,031.73	45,880,600.92
	0123055001/22020000 Gombe State Printing and Publishing Company		598,842.20	8,300,000.00	7,701,157.80	623,574.10
	0125001001/22020000 Office of the Head of Service		57,565,375.00	113,900,000.00	56,334,625.00	38,054,000.00
	0125005007/22020000 Service Warfare Department			27,200,000.00	27,200,000.00	
	0140001001/22020000 Office of the State Auditor General		470,810,450.00	471,810,000.00	999,550.00	357,520,658.78
	0147001001/22020000 Civil Service Commission		27,895,300.00	37,000,000.00	9,104,700.00	16,422,500.00
	0148001001/22020000 Gombe State Independent Electoral Commission		112,195,526.27	114,490,000.00	2,294,473.73	7,160,350.00
	0140001001/22020000 Office of the Auditor General for Local Government		38,728,052.38	42,500,000.00	3,771,947.62	37,603,000.00
	0164001001/22020000 Local Government Service Commission			13,300,000.00	13,300,000.00	
	SUB TOTAL ADMINISTRATIVE SECTOR		15,618,630,910.41	16,977,723,030.00	1,359,092,119.59	11,780,597,098.04
	List of MDA: Economic Sector		Actual 2024	Budget 2024	Variance	Actual 2023
	0215001001/22020000 Ministry Of Agriculture And Animal Husbandr		52,198,500.00	158,400,000.00	106,201,500.00	22,446,531.82
	0215002001/22020000 Gombe State Agric Development Programme (GSAD)		9,598,000.00	27,500,000.00	17,902,000.00	8,910,000.00
	0220001001/22020000 Ministry of Finance and Economic Development		1,266,126,174.75	1,323,940,000.00	57,813,825.25	1,181,212,151.88
	0220002001/22020000 Debt Management Department		348,265,500.00	382,008,400.00	33,742,900.00	20,210,560.63
	0220003001/22020000 Ministry Budget and Economic Planning		454,068,641.83	519,810,059.00	65,741,417.17	169,311,245.68
	0220007001/22020000 Office of the Accountant General		1,855,816,622.52	1,939,045,520.00	83,228,897.48	1,841,758,883.43
	0220008001/22020000 Gombe State Internal Revenue Service		1,339,760,114.66	1,341,404,600.00	1,644,485.34	1,190,427,417.12

0222001001/22020000	Ministry of Commerce, Trade and Industries	47,024,910.00	78,600,000.00	31,575,090.00	12,585,400.00
0222001018/22020000	Gombe State Investment and Property Development	39,858,546.00	42,000,000.00	2,141,454.00	11,540,000.00
0222001001/22020000	Gombe State Investment Promotion Agency		970,000.00	970,000.00	
0222051001/22020000	Gombe State Enterprise Dev and Promotion Agency	1,760,500.00	27,400,000.00	25,639,500.00	1,713,000.00
0222061001/22020000	Gombe State Micro Small Mediu Enterprise				84,000.00
0228001001/22020000	Ministry of Science, Technology and Innovation	25,492,261.25	77,100,000.00	51,607,738.75	18,118,861.25
0228002001/22020000	Ministry of Energy and Minerals Development				500,000.00
0231001001/22020000	Gombe State Energy and Minerals Development Ager	21,481,100.00	91,949,431.00	70,468,331.00	10,496,254.75
0234001001/22020000	Ministry Of Works Housing & Transport	33,119,359.08	109,050,000.00	75,930,640.92	14,462,513.17
0234003001/22020000	Directorate Of Rural Roads		24,500,000.00	24,500,000.00	
0234004001/22020000	State Road Maintenance Agency	2,398,391.43	7,741,000.00	5,342,608.57	2,395,150.00
0220004001/22020000	Bureau of Statistics	18,937,473.70	70,000,000.00	51,062,526.30	4,786,800.00
0252001001/22020000	Ministry Of Water Enviroment And Forest Re	36,947,500.00	50,710,000.00	13,762,500.00	13,337,945.72
0252102001/22020000	Gombe State Water Board	24,015,295.54	61,725,000.00	37,709,704.46	28,367,186.70
0252103001/22020000	Water And Sanitation Agency	1,198,329.16	15,500,000.00	14,301,670.84	1,198,501.07
0252104001/22020000	Sustain. Urban Rural Wat.Supp San & Hygiene		108,500,000.00	108,500,000.00	
0252105001/22020000	Small Towns Water Supply And Sanitation Age		4,640,000.00	4,640,000.00	
0253001001/22020000	Ministry of Housing and Transport				12,882,600.00
0253011001/22020000	Gombe State Housing Corporation	3,601,000.01	10,300,000.00	6,698,999.99	2,397,900.00
0253053001/22020000	Gombe State Urban Planning & Development Board	12,680,992.94	32,200,000.00	19,519,007.06	15,982,838.40
0254001001/22020000	Min Of Rural Community Dev And Corporative				8,491,949.62
0260001001/22020000	Directorate Of Lands		36,500,000.00		8,494,330.50
0260002001/22020000	Office of the Surveyor General of the State	5,994,000.00	31,197,000.00		3,714,000.00
0260003001/22020000	Gombe State Geographic Information System (GOGI)	64,948,303.66	113,550,000.00		46,912,367.61
SUB TOTAL ECONOMIC SECTOR		5,665,291,516.53	6,686,241,010.00	1,020,949,493.47	4,652,738,389.35
List of MDA: Law and Justice Sector		Actual 2024	Budget 2024	Variance	Actual 2023
0318011001/22020000	Judicial Service Commission	23,989,272.50	44,500,000.00	20,510,727.50	25,261,990.28
0326001001/22020000	Ministry of Justice	326,822,900.00	403,750,000.00	76,927,100.00	53,508,199.47
0366019001/22020000	College for Legal and Islamic Studies	86,244,031.99	223,504,000.00	137,259,968.01	75,477,328.10
0326051001/22020000	Judiciary - High Court of Justice	164,622,384.76	340,500,000.00	175,877,615.24	169,948,217.47
0326053001/22020000	Sharia Court of Appeal	83,859,000.00	191,000,000.00	107,141,000.00	87,825,789.26
SUB TOTAL LAW AND JUSTICE SECTOR		685,537,589.25	1,203,254,000.00	517,716,410.75	412,021,524.58
Lis of MDA: Regional Sector					
List of MDA: Social Sector		Actual 2024	Budget 2024	Variance	Actual 2023
0513001001/22020000	Ministry Of Youth And Sport Development	53,504,250.03	66,959,000.00	13,454,749.97	27,983,600.00
0513003001/22020000	National Youth Services Corps	8,974,500.00	20,600,000.00	11,625,500.00	6,500,000.00
0514002001/22020000	Gombe State Agency For Community And Social		2,500,000.00	2,500,000.00	
0514001001/22020000	Ministry of Women Affairs & Social Dev.	24,384,000.00	46,950,000.00	22,566,000.00	24,118,726.13
0514003001/22020000	Gombe State Agency for Social Investment Programr	6,000.00	6,100,000.00	6,094,000.00	361,518.41
0517001001/22020000	Ministry of Education	1,341,178,093.43	1,429,080,000.00	87,901,906.57	1,097,120,318.29
0517003001/22020000	Gombe State Universal Basic Education Board (SUBE	20,797,264.12	29,420,000.00	8,622,735.88	16,640,816.70
0517008001/22020000	Gombe State Library Board	2,997,000.00	8,600,000.00	5,603,000.00	2,997,500.00

0517010001/22020000. Adult and Non Formal Education Agency (ANFEA)		39,765,977.47	57,180,000.00	17,414,022.53	12,487,400.00
0517017001/22020000 Teachers Service Commission		5,597,000.00	33,700,000.00	28,103,000.00	7,028,000.00
0566018001/22020000 Gombe State Polytechnic Bajoga		40,647,547.10	83,700,000.00	43,052,452.90	35,260,753.04
0566021001/22020000 Gombe State University		866,340,391.20	897,490,000.00	31,149,608.80	755,823,139.17
0566022001/22020000 Gombe State University of Science and Technology Ku			18,800,000.00	18,800,000.00	
0560560001/22020000 Gombe State Scholarship Board		2,394,000.00	28,500,000.00	26,106,000.00	2,400,000.00
0566001001/22020000 Ministry of Higher Education		33,478,840.00	81,850,000.00	48,371,160.00	30,045,971.87
0521001001/22020000 Ministry of Health		34,148,739.72	44,900,000.00	10,751,260.28	46,703,266.36
0521003001/22020000 Primary Health Care Development Agency		88,434,021.51	100,570,000.00	12,135,978.49	38,106,799.26
0521011001/22020000 Gombe State College For Nursing and Midwifery		19,957,083.66	32,300,000.00	12,342,916.34	9,112,433.10
0521015001/22020000 Gombe State Board for Traditional Medicine		2,399,878.77	18,150,000.00	15,750,121.23	5,897,238.22
0521016001/22020000 Gombe State College for Health Technology Kaltungo		198,692,817.82	231,000,000.00	32,307,182.18	190,211,298.88
0521102001/22020000 Gombe State Hospital Management Board		48,075,347.05	56,300,000.00	8,224,652.95	40,750,650.00
0521103001/22020000 Gombe State Contributory Health Care (GoHEALTH)		16,211,954.82	40,500,000.00	24,288,045.18	13,388,714.56
0535001001/22020000 Ministry of Environment and Forest Resources					15,587,880.00
0235002001/22020000 Gombe Goes Green (3G) Coordination Office		2,405,000.00	9,190,000.00	6,785,000.00	5,263,600.00
0535055001/22020000 Gombe State Environmental Protection Agency (GOS)		83,515,029.93	84,390,000.00	874,970.07	35,789,700.00
0539001001/22020000 Sports Commission		45,884,512.39	100,000,000.00	54,115,487.61	59,325,217.84
0539002001/22020000 Gombe United Football Club		4,791,110.08	47,000,000.00	42,208,889.92	4,793,430.86
0539003001/22020000 Fiscal Responsibility Agency		3,285,552.48	29,900,000.00	26,614,447.52	2,995,310.00
0551001001/22020000 Ministry for Local Government and Chieftancy Affairs		13,099,000.00	34,500,000.00	21,401,000.00	4,000,000.00
0513003001/22020000 Gombe State Security and Traffic Env't Corp (GOSTE)			5,800,000.00	5,800,000.00	
SUB TOTAL SOCIALSECTOR		3,000,964,911.58	3,645,929,000.00	644,964,088.42	2,490,693,282.69
Total Overhead Cost		24,970,424,927.77	28,513,147,040.00	3,542,722,112.23	19,336,050,294.66

Overhead Costs by Economic Classification		Actual 2024	Budget 2024	Variance	Actual 2023
22020100 - Transport and Travelling		2,719,014,852.29	2,980,582,429.00	261,567,576.71	1,332,476,167.53
22020200 - Utilities		1,644,640,501.43	1,811,317,439.00	166,676,937.57	1,401,030,129.73
22020300 - Material and Supplies		997,119,840.13	1,357,865,600.00	360,745,759.87	857,482,421.21
22020400 - Maintenance Services		826,581,903.56	1,280,403,000.00	453,821,096.44	635,456,865.86
22020500 - Training		306,415,580.17	626,388,100.00	319,972,519.83	169,753,968.76
22020600 - Other Services		5,270,289,488.28	5,622,715,720.00	352,426,231.72	4,406,816,679.90
22020700 - Consulting & Professional Services		1,966,965,359.09	2,161,171,000.00	194,205,640.91	1,523,319,898.37
22020800 - Fuel and Lubricants		1,740,179,058.94	1,992,340,300.00	252,161,241.06	1,080,484,037.20
22020900 - Financial Charges		98,699,207.13	125,481,000.00	26,781,792.87	447,015,690.25
22021000 - Miscellaneous Expenses		8,946,364,686.75	9,994,423,452.00	1,048,058,765.25	7,127,331,053.46
22030100 - Staff Loan and Advances			40,002,000.00	40,002,000.00	130,019,230.00
22040100 - Local Grants and Contribution		454,154,500.00	520,457,000.00	66,302,500.00	263,970,754.75
Total: Overhead Costs by Economic Classification		24,970,424,927.77	28,513,147,040.00	3,542,722,062.23	19,375,156,897.02

7	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	52	Actual 2024	Budget 2024	Variance	Actual 2023
	20007001/22060104 10 % IGR to Local Government		1,122,879,388.02	2,100,000,000.00	977,120,611.98	-
	20007001/22060103 Contribution to Local Government Pension Board		165,988,076.76	200,000,000.00	34,011,923.24	135,806,422.44
	20007001/22060203 State Vouchers and Liabilities		-	-	-	-

	20007001/22060202 Domestic Loans Interest/Discount		12,610,337,613.82	12,550,000,000.00	- 60,337,613.82	9,231,861,582.47
	Total Consolidated Revenue Fund Charges		13,899,205,078.60	14,850,000,000.00	950,794,921.40	9,367,668,004.91
9	Transfer to Capital Development Fund	57	Actual 2024	Budget 2024	Variance	Actual 2023
	Transfer from CRF to CDF		137,077,673,863.45	181,346,131,433.00	44,268,457,569.55	23,514,987,986.84
	Total Transfer to Capital Development Fund		137,077,673,863.45	181,346,131,433.00	44,268,457,569.55	23,514,987,986.84
10	Details of Aid & Grants Received	60	Actual 2024	Budget 2024	Variance	Actual 2023
	20007001/14020201 Local Government Contribution to Joint Project		5,805,449,396.03	5,000,000,000.00	(805,449,396.03)	2,380,960,028.95
	20007001/14020203 FGN Reimbursement on Capital Projects		-	3,000,000,000.00	3,000,000,000.00	1,524,000,000.00
	20007001/14020205 Local Government Contribution to Higher Education		1,887,518,562.46	-	(1,887,518,562.46)	1,367,611,236.21
	20007001/14020204 Local Government Contribution to GoHealth Program		891,312,753.24	-	(891,312,753.24)	291,546,765.41
	20007001/14020207 Domestic Assistance/Donation by Individuals/corporate		5,253,000.00	-	(5,253,000.00)	-
	20007001/14020208 Enterpreneurship 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	-
	20001001/13010103 SFTAS		-	-	-	2,815,708,966.00
	20001001/13010104 UBE		27,800,000.00	1,400,000,000.00	1,372,200,000.00	1,345,352,353.76
	20001001/13010105 TET FUND		1,343,498,490.00	2,000,000,000.00	656,501,510.00	366,663,229.06
	20001001/13010110 StrageticSupportforWaterSupply		-	50,000,000.00	50,000,000.00	-
	20001001/13010111 Covid 19 Intervention		-	-	-	107,002,300.00
	20001001/13010113 National Livestock Transformation Plan (NLTP)		-	500,000,000.00	500,000,000.00	-
	20001001/13010114 NG CAREs Project		25,305,166,261.04	120,000,000,000.00	94,694,833,738.96	10,015,578,648.00
	17003001/13010104 Better Education Service Delivery for All (BESDA)		-	100,000,000.00	100,000,000.00	5,944,492,739.11
	20001001/13010202 UNICEF		200,476,137.99	-	(200,476,137.99)	119,218,982.10
	20001001/13010206 United Nations system		-	200,000,000.00	200,000,000.00	-
	20001001/13010207 International NGOs		-	100,000,000.00	100,000,000.00	280,000.00
	20001001/13010215 Sustainable Water Supply (W/Bank)		-	50,000,000.00	50,000,000.00	-
	20001001/13010216 Health System Support Grant (GAVI)		2,910,000.00	-	(2,910,000.00)	350,000.00
	20001001/13010217 Basic Health CAREs Promotion Fund		-	1,000,000,000.00	1,000,000,000.00	-
	20001001/13020408 Partnership for Extended Water Supply Sanitation & Hyg		-	-	-	885,687,130.01
	20001001/13020410 German Technical Cooperation (GIZ)		-	-	-	-
	20001001/13020411 Malaria Elimination Program		-	1,400,000,000.00	1,400,000,000.00	-
	20001001/13020412 USAID State 2 State Activity		-	100,000,000.00	100,000,000.00	-
	21003001/13010201 Bill and Melinda Gates Foundation		-	50,000,000.00	50,000,000.00	-
	17003001/13010201 FG SUBEB Matching Grant		1,395,784,959.14	-	(1,395,784,959.14)	2,361,900.00
	20001001/13010208 Inclusive Basic Service Delivery ADB		-	1,000,000,000.00	1,000,000,000.00	-
	22001001/13000001 UNIDO Small Hydro Power (SHP) Project		-	200,000,000.00	200,000,000.00	-
	Total Details of Aid & Grants Received		38,365,169,559.90	136,200,000,000.00	97,834,830,440.10	27,166,814,278.61
11	A - Details of Total Capital Expenditures Sectors					
	Administrative Sector		Actual 2024	Budget 2024	Variance	Actual 2023
	0111001002/23000001 Deputy Governors Office		-	4,000,000.00	4,000,000.00	-
	0111010001/23000001 Budget Monitoring and Price Interligent Unit (Due Prod		-	10,000,000.00	10,000,000.00	-
	0111008001/23000001 State Emergency Management Agency (SEMA)		33,900,000.00	72,000,000.00	38,100,000.00	68,660,000.00

0161004001/23000001	Human Capital Development Agency	-	20,000,000.00	20,000,000.00	-
0161006001/23000001	Projects Implementation Monitoring and Evaluation (PI	-	15,000,000.00	15,000,000.00	-
0111034001/23000001	Establishment and Service Matters Bureau	-	20,000,000.00	20,000,000.00	-
0140001001/23000001	Office of the Auditor General - State	-	170,000,000.00	170,000,000.00	-
011234002/230000001	Gombe State Bureau for Public Service Reform	-	-	-	-
0111033001/23000001	Gombe State Agency for the Control of Aids	-	4,500,000.00	4,500,000.00	-
0111035001/23000001	Gombe State Pension Bureau	-	10,000,000.00	10,000,000.00	-
0111035002/23000001	Local Government Pension Board	-	11,500,000.00	11,500,000.00	-
0111037001/23000001	Muslim Pilgrims Welfare Board	-	2,000,000.00	2,000,000.00	-
0111038001/23000001	Christian Pilgrims Welfare Board	-	3,000,000.00	3,000,000.00	-
0112002001/23000001	Gombe State House of Assembly	-	25,500,000.00		-
0112003001/23000001	Gombe State House of Assembly Service Commission	-	5,000,000.00	5,000,000.00	-
0123001001/23000001	Ministry of Information	-	8,000,000.00	8,000,000.00	-
0123004001/23000001	Gombe State Media Corporation	246,163,103.66	251,100,000.00	4,936,896.34	-
0116018001/23000001	Ministry of Internal Security and Ethical Orientation	205,943,081.59	253,500,000.00	47,556,918.41	238,312,361.53
0111035003/23000001	Gombe State Joint Project Development Agency	7,934,831,808.96	8,198,031,000.00	263,199,191.04	2,871,307,618.61
0125001001/23000001	Office of the Head of Service	-	116,900,000.00	116,900,000.00	-
0147001001/23000001	Civil Service Commission	-	2,500,000.00	2,500,000.00	-
0148001001/23000001	Gombe State Independent Electoral Commission	-	3,000,000.00	3,000,000.00	-
0164001001/23000001	Local Government Service Commission	-	2,000,000.00	2,000,000.00	-
SUB TOTAL ADMINISTRATIVE SECTOR		8,420,837,994.21	9,207,531,000.00	786,693,005.79	3,178,279,980.14
List of MDA: Economic Sector		Actual 2024	Budget 2024	Variance	Actual 2023
0215001001/0230000001	Ministry of Agriculture	16,352,512,902.78	16,844,800,000.00	492,287,097.22	8,547,755,695.20
0215002001/23000001	Gombe State Agricultural Development Programme (G	-	530,000,000.00	530,000,000.00	3,508,000.00
0220001001/23000001	Ministry of Finance and Economic Development	26,082,571,004.39	26,177,200,000.00	94,628,995.61	6,801,558,125.82
0220002001/23000001	Debt Management Agency	-	110,000,000.00	110,000,000.00	-
0220003001/23000001	Ministry Budget and Economic Planning	7,356,920,899.38	9,500,000,000.00	2,143,079,100.62	615,133,413.51
0220007001/23000001	Office of the Accountant General	318,953,180.00	490,000,000.00	171,046,820.00	139,812,587.00
0220008001/23000001	Gombe State Internal Revenue Service	42,868,856.11	411,600,000.00	368,731,143.89	6,810,977.50
0222001001/23000001	Ministry of Commerce, Trade and Industries	5,489,293,742.61	7,330,400,000.00	1,841,106,257.39	4,004,752,579.36
0222001018/23000001	Gombe State Investment and Property Dev Company	-	30,000,000.00	30,000,000.00	-
0222052001/23000001	Gombe State Enterprise Dev and Promotion Agency	-	130,000,000.00	130,000,000.00	-
0228001001/23000001	Ministry of Science and Solid Minerals	6,000,000.00	169,100,000.00	163,100,000.00	-
0231001001/23000001	Ministry of Energy and Minerals Resources	40,048,900.00	390,000,000.00	349,951,100.00	-
0234001001/23000001	Ministry of Works , Housing and Transport	91,940,065,152.87	124,440,765,855.00	32,500,700,702.13	30,219,066,137.00
0234003001/23000001	Directorate of Rural Roads	4,151,029,232.10	4,223,200,000.00	72,170,767.90	460,565,429.93
0234004001/23000001	State Roads Maintenance Agency	-	125,000,000.00	125,000,000.00	-
0238001001/23000001	State Bureau of Statistics	-	54,000,000.00	54,000,000.00	-
0250001001/23000001	Fiscal Responsibility Agency	8,110,000.00	15,500,000.00	7,390,000.00	-
0252001001/23000001	Ministry of Water, Environment and Forest Resources	16,914,443,113.32	17,130,100,000.00	215,656,886.68	4,556,631,359.28
0252102001/23000001	Gombe State Water Board	3,230,114,276.54	3,606,100,000.00	375,985,723.46	1,280,142,544.88
0252103001/23000001	Rural Water Supply and Sanitation Agency (RUWASS	449,622,346.55	2,200,000,000.00	1,750,377,653.45	2,435,802,265.73
0253001001/23000001	Ministry of Housing and Urban Development	-	-	-	5,039,165,101.37
0353053001/23000001	Gombe State Urban Planning and Development Board	5,876,000.00	400,000,000.00	394,124,000.00	27,614,000.00
0260001001/23000001	Directorate of Lands	3,856,196,779.80	6,900,000,000.00	3,043,803,220.20	1,786,259,244.00
0260002001/23000001	Office of the Surveyor General	17,640,000.00	38,000,000.00	20,360,000.00	-

0260003001/23000001	Gombe State Geographical Information System (GOG	202,557,524.00	208,000,000.00	5,442,476.00	138,246,502.00
SUB TOTAL ECONOMIC SECTOR		176,464,823,910.45	221,453,765,855.00	44,988,941,944.55	65,602,258,532.65
List of MDA: Law and Justice Sector		Actual 2024	Budget 2024	Variance	Actual 2023
0318011001/23000001	Judicial Service Commission	-	60,000,000.00	60,000,000.00	-
0326001001/23000001	Ministry of Justice	-	160,500,000.00	160,500,000.00	-
0366019001/23000001	College for Legal and Islamic Studies	1,143,017,573.41	1,360,300,000.00	217,282,426.59	337,602,389.15
0326051001/23000001	Judiciary - High Court of Justice	-	490,000,000.00	490,000,000.00	32,565,400.00
0326053001/23000001	Sharia Court of Appeal	87,819,332.78	1,510,000,000.00	1,422,180,667.22	563,905,864.03
SUB TOTAL LAW AND JUSTICE SECTOR		1,230,836,906.19	3,580,800,000.00	2,349,963,093.81	934,073,653.18
Lis of MDA: Regional Sector		Actual 2024	Budget 2024	Variance	Actual 2023
List of MDA: SocialSector		Actual 2024	Budget 2024	Variance	Actual 2023
0513001001/23000001	Ministry of Youth and Sport Development	1,241,657,985.29	1,285,000,000.00	43,342,014.71	6,140,773,024.22
0513055001/23000001	Gombe State Agency for Social Investment	1,410,500.00	95,000,000.00	93,589,500.00	-
0514001001/23000001	Ministry of Women Affairs	-	478,500,000.00	478,500,000.00	-
0514002001/23000001	Gombe State Agency for Community Development (V	3,762,802,318.09	3,766,000,000.00	3,197,681.91	-
0517001001/23000001	Ministry of Education	1,843,863,589.46	5,377,800,000.00	3,533,936,410.54	842,698,818.35
0517003001/23000001	Gombe State Universal Basic Education Board (SUBE	5,001,688,862.30	5,090,000,000.00	88,311,137.70	5,216,227,172.96
0517008001/23000001	Gombe State Library Board	-	10,000,000.00	10,000,000.00	-
0517010001/23000001	Adult and Non Formal Education ANFEA	-	136,000,000.00	136,000,000.00	-
0566018001/23000001	Gombe State Polythechnic Bajoga	-	166,000,000.00	166,000,000.00	-
0566020001/23000001	College of Education Billiri	-	60,000,000.00	60,000,000.00	-
0566021001/23000001	Gombe State University	393,156,965.77	1,000,000,000.00	606,843,034.23	-
0566056001/23000001	Gombe State Scholarship Board	-	100,000,000.00	100,000,000.00	94,137,848.00
0566022001/23000001	Gombe State University of Science and Technology K	-	-	-	-
0566001001/23000001	Ministry of Higher Education	1,167,828,914.05	1,279,000,000.00	111,171,085.95	442,069,545.47
0521001001/23000001	Ministry of Health	3,012,309,615.48	4,829,000,000.00	1,816,690,384.52	4,332,441,233.17
0521003001/23000001	Primary Health Care Development Agency	1,142,766,750.48	1,224,300,000.00	81,533,249.52	-
0521011001/23000001	College of Nursing	-	9,000,000.00	9,000,000.00	-
0521016001/23000001	Gombe State College for Health Technology Kaltungo	18,955,800.00	200,000,000.00	181,044,200.00	13,520,000.00
0521102001/23000001	Gombe State Hospital Service Management Board	-	83,800,000.00	83,800,000.00	-
0521103001/23000001	Gombe State Contributory Health Care (GoHEALTH)	-	49,000,000.00	49,000,000.00	155,458,674.00
0521104001/23000001	Gombe State Medical Consumables & Drug Managem	-	340,000,000.00	340,000,000.00	-
0535002001/23000001	Gombe State Environmental Protection Agency (GOS	2,481,714,655.04	4,390,000,000.00	1,908,285,344.96	1,695,852,400.00
0535003001/23000001	Gombe Goes Green (3G)	-	150,000,000.00	150,000,000.00	-
0539001001/23000001	Gombe State Sports Commission	-	120,000,000.00	120,000,000.00	-
0513004001/23000001	Gombe State Security and Traffic EnvCorp (GOSTEC	192,825,000.00	250,000,000.00	57,175,000.00	153,431,000.00
0551001001/23000001	Ministry for Local Government	-	140,000,000.00	140,000,000.00	-
SUB TOTAL SOCIALSECTOR		20,260,980,955.96	30,628,400,000.00	10,367,419,044.04	19,086,609,716.17
Total Capital Expenditures		206,377,479,766.81	264,870,496,855.00	58,493,017,088.19	88,801,221,882.14
B - Details of Capital Expenditures of Parastatals (Included in 11A`above)		Actual 2024	Budget 2024	Variance	Actual 2023
List of MDA: Administrative Sector					

0111008001/23000001	State Emergency Management Agency (SEMA)	33,900,000.00	72,000,000.00	38,100,000.00	68,660,000.00
0111035003/23000001	Gombe State Joint Project Development Agency	7,934,831,808.96	8,049,031,000.00	114,199,191.04	2,871,307,618.61
0111010001/23000001	Budget Monitoring and Price Interligent Unit (Due Prod	-	10,000,000.00	10,000,000.00	-
0111034001/23000001	Establishment and Service Matters Bureau	-	20,000,000.00	20,000,000.00	-
011234002/230000001	Gombe State Bureau for Public Service Reform	-	-	-	-
0111033001/23000001	Gombe State Agency for the Control of Aids	-	4,500,000.00	4,500,000.00	-
0111035001/23000001	Gombe State Pension Bureau	-	10,000,000.00	10,000,000.00	-
0111035002/23000001	Local Government Pension Board	-	11,500,000.00	11,500,000.00	-
0111037001/23000001	Muslim Pilgrims Welfare Board	-	2,000,000.00	2,000,000.00	-
0111038001/23000001	ChristianPilgrims Welfare Board	-	3,000,000.00	3,000,000.00	-
0123004001/23000001	Gombe State Media Corporation	246,163,103.66	251,100,000.00	4,936,896.34	-
0125001001/23000001	Office of the Head of Service	-	116,900,000.00	116,900,000.00	-
0147001001/23000001	Civil Service Commission	-	2,500,000.00	2,500,000.00	-
0148001001/23000001	Gombe State Independent Electoral Commission	-	3,000,000.00	3,000,000.00	-
0164001001/23000001	Local Government Service Commission	-	2,000,000.00	2,000,000.00	-
SUB TOTAL ADMINISTRATIVE SECTOR		8,214,894,912.62	8,557,531,000.00	342,636,087.38	2,939,967,618.61
List of MDA: Economic Sector		Actual 2024	Budget 2024	Variance	Actual 2023
0215002001/23000001	Gombe State Agricultural Development Programme (G	-	530,000,000.00	530,000,000.00	3,508,000.00
0220007001/23000001	Office of the Accountant General	318,953,180.00	490,000,000.00	171,046,820.00	139,812,587.00
0220008001/23000001	Gombe State Internal Revenue Service	42,868,856.11	411,600,000.00	368,731,143.89	6,810,977.50
0222001018/23000001	Gombe State Investment and Property Dev Company	-	30,000,000.00	30,000,000.00	-
0222052001/23000001	Gombe State Enterprise Dev and Promotion Agency	-	130,000,000.00	130,000,000.00	-
0234004001/23000001	State Roads Maintenance Agency	-	125,000,000.00	125,000,000.00	-
0238001001/23000001	State Bureau of Statistics	-	54,000,000.00	54,000,000.00	-
0250001001/23000001	Fiscal Responsibility Agency	8,110,000.00	15,500,000.00	7,390,000.00	-
0252102001/23000001	Gombe State Water Board	3,230,114,276.54	3,606,100,000.00	375,985,723.46	1,280,142,544.88
0252103001/23000001	Rural Water Supply and Sanitation Agency (RUWASS	449,622,346.55	2,200,000,000.00	1,750,377,653.45	2,435,802,265.73
0514002001/23000001	Gombe State Agency for Community Development (V	3,764,212,818.00	3,766,000,000.00	1,787,182.00	-
0260001001/23000001	Directorate of Lands	3,865,803,219.80	6,900,000,000.00	3,034,196,780.20	1,786,259,244.00
0260002001/23000001	Office of the Surveyor General	17,640,000.00	38,000,000.00	20,360,000.00	-
0353053001/23000001	Gombe State Urban Planning and Development Board	5,876,000.00	400,000,000.00	394,124,000.00	27,614,000.00
0260003001/23000001	Gombe State Geographical Information System (GOG	202,557,524.00	208,000,000.00	5,442,476.00	138,246,502.00
SUB TOTAL ECONOMIC SECTOR		11,905,758,221.00	18,904,200,000.00	6,998,441,779.00	4,031,936,877.11
List of MDA: Law and Justice Sector		Actual 2024	Budget 2024	Variance	Actual 2023
0318011001/23000001	Judicial Service Commission	-	60,000,000.00	60,000,000.00	-
0366019001/23000001	College for Legal and Islamic Studies	1,143,017,573.41	1,360,300,000.00	217,282,426.59	337,602,389.15
0326051001/23000001	Judiciary - High Court of Justice	4,159,192,432.29	490,000,000.00	490,000,000.00	32,585,400.00
0326053001/23000001	Sharia Court of Appeal	87,819,332.78	1,510,000,000.00	1,422,180,667.22	563,905,864.03
SUB TOTAL LAW AND JUSTICE SECTOR		5,390,029,338.48	3,420,300,000.00	2,189,463,093.81	934,093,653.18
Lis of MDA: Regional Sector		Actual 2024	Budget 2024	Variance	Actual 2023
List of MDA: Social Sector		Actual 2024	Budget 2024	Variance	Actual 2023
0513055001/23000001	Gombe State Agency for Social Investment	1,410,500.00	95,000,000.00	93,589,500.00	-
0517003001/23000001	Gombe State Universal Basic Education Board (SUBE	5,001,688,862.30	5,090,000,000.00	88,311,137.70	5,216,227,172.96

0517008001/23000001	Gombe State Library Board	-	10,000,000.00	10,000,000.00	
0517010001/23000001	Adult and Non Formal Education ANFEA	-	136,000,000.00	136,000,000.00	-
0566056001/23000001	Gombe State Scholarship Board	-	100,000,000.00	100,000,000.00	94,137,848.00
0521003001/23000001	Primary Health Care Development Agency	1,142,766,750.48	1,224,300,000.00	81,533,249.52	-
0521011001/23000001	College of Nursing	-	9,000,000.00	9,000,000.00	-
0521016001/23000001	Gombe State College for Health Technology Kaltungo	18,955,800.00	200,000,000.00	181,044,200.00	13,520,000.00
0521103001/23000001	Gombe State Contributory Health Care (GoHEALTH)	-	49,000,000.00	49,000,000.00	155,458,674.00
0535002001/23000001	Gombe State Environmental Protection Agency (GOS)	2,481,714,655.04	4,390,000,000.00	1,908,285,344.96	1,695,852,400.00
0535003001/23000001	Gombe Goes Green (3G)	-	150,000,000.00	150,000,000.00	-
0539001001/23000001	Gombe State Sports Commission	-	120,000,000.00	120,000,000.00	-
0513004001/23000001	Gombe State Security and Traffic EnvCorp (GOSTEC)	192,825,000.00	250,000,000.00	57,175,000.00	153,431,000.00
SUB TOTAL SOCIAL SECTOR		8,839,361,567.82	11,823,300,000.00	2,983,938,432.18	7,770,696,640.43
Total Details of Capital Expenditures of Parastatals		34,350,044,039.92	42,705,331,000.00	12,514,479,392.37	15,676,694,789.33

Capital Expenditure by Economic Classification		Actual 2024	Budget 2024	Variance	Actual 2023
23010100 - Purchase of Fixed Assets General		15,503,454,747.33	22,821,661,000.00	7,318,206,252.67	6,962,866,272.71
23020100 - Construction and Provision of Fixed Assets Genera		108,076,661,183.97	149,944,775,855.00	41,868,114,671.03	48,762,978,770.47
23030100 - Rehabilitation and Repairs of Fixed Assets Genera		2,990,066,424.15	5,964,200,000.00	2,974,133,575.85	2,296,313,979.59
23040100 - Preservation of the Environment General		19,540,437,795.16	21,429,500,000.00	1,889,062,204.84	2,953,641,203.47
23050100 - Other Capital Projects		60,266,859,616.20	64,710,360,000.00	4,443,500,383.80	27,825,421,655.90
Total: Capital Expenditure by Economic Classification		206,377,479,766.81	264,870,496,855.00	58,493,017,088.19	88,801,221,882.14

14A	CRF BANKBALANCES	Amount 2024	Amount 2023
	Access Bank FAAC Account	2,042,191,607.81	1,284,421,261.96
	Access Bank Salary Account	24,165.12	24,165.12
	Access Bank Bond Project Account	9,110,064.56	8,210,064.56
	Access Diamond Operation Account	3,233,641.81	3,233,641.81
	Access Diamond Fertilizer Account	615.00	615.00
	Eco Bank Operational Account	599,994,625.00	999,997,339.90
	Eco Bank Operational Account II	599,986,546.90	
	Fidelity (FSB) Ecological Account	35.25	34.90
	GTB FAAC Account	299,999,982.80	299,999,982.80
	Jaiz Bank Revenue Account	103,447,525.73	25,017,183.40
	GTB - Salary	161,136,864.12	
	Keystone Operation Account	2,107,361,758.47	1,346,065,047.69
	Polaris Bank Motor Vehicle Loan Account	199,983,303.20	156,128,168.12
	UBA TSA Active List Account	2,096,425.70	2,096,425.70
	UBA Joint Capital Project Account	46.60	46.60
	UBA Dormant TSA List Account	198.44	86.86
	Union Bank Primary Education Intervention Account		53.75
	Unity Bank Tudun Hatsu Branch	3,358,453,383.08	1,055,164,481.38
	Unity Bank FAAC Account	32.46	32.46
	Zennith Bank Higher Education Account	199,999,709.47	199,999,752.47
	Zennith Bank Higher Education II Account	- 34,186.51	- 34,186.51

	Zennith Bank NNPC Account		7,304,113,076.85	1,952,921,863.68	
	Polaris Bank Operations Account		39,398.77	1,235,062,041.77	
	Diamond Bank - Police Reform Fund Account		6,195.88	6,195.88	
	Jaiz Bank Operation Account		799,291,205.59	298,869,468.76	
	Union Bank ADRF Account		50,271.37	50,271.37	
	GTB VAT Account		134,176,511.29	2,310,903,826.43	
	Access Bank Fertilizer Account		38.25	38.35	
	Access Bank Excess Crude Account		57.12	57.12	
	Access Fiscal Sustainability Account		7,506.64	7,506.64	
	Access - Foreign Loan Interest Refund Account		19,930.25	19,930.25	
	Polaris Bank Fertilizer Account		29,214,279.00	29,214,279.00	
	Sterling Operation Account		3,145,288.15	2,105,191,556.70	
	UBA FAAC Account	-	3,780,241,925.39	3,748,557,381.67	
	UBA Salary Account		604,610,830.65	312,592,796.70	
	Heritage Bank Operation Account		1,062,520,546.38	1,062,520,546.38	
	Fidelity Bank SUBEB Account		603,704,576.78	103,709,955.78	
	UBA COVID 19 Support Account		1,078,983.48	1,078,983.48	
	Unity Bank Operation Account		1,019,728,031.76	648,423,358.03	
	Unity Bank SFTAS Capital Project Account		28,637.56	37,904,449.19	
	Access Bank COVID 19 Support Account		77,111.86	77,111.86	
	FCMB - Operation Account		50,142,428.39		
	Union Bank Operation Account		9,073,982.24	151,992,155.41	
	UBA Gombe State Liability Account		3,803,091.61	3,803,091.61	
	Taj Bank Operation Account		2,038,366,176.77	1,500,004,479.50	
	KEYSTONE SUBEB Account		71,991,942.00	297,461,203.65	
	UBA Ecological Fund Account		185,018,875.66	739,210,566.90	
	Keystone Gombe Investment Account		2,393.24	2,393.24	
	Access - Bank GME Investment Account		2,118,664,445.13	1,218,667,651.88	
	FCMB Bank GME Investment Account		240,725,733.67	1,649,998,828.75	
	First Bank GME Investment Account		1,609,993,653.20	909,994,717.45	
	Stanbic IBTC Operations Account		2,173,020,914.15	200,000,000.00	
	Access GSOAG Investment Account		428,825,182.97	219,811,674.97	
	Union Bank Gombe State Treasury Account		550,003,064.84	550,002,813.44	
	UBA Jewel SUKUK Account		15,501,091.91	15,501,091.91	
	Taj Bank Housing Project Account		441,303,957.56	1,220,118,322.17	
	Sterling GSOAG Investment Account		1,600,000,285.50	600,000,135.50	
	First Bank GSOAG Investment Account		99,993,111.40	699,997,303.90	
	Keystone Account II	-	14.84	150,000,000.00	
	Unity Bank Operation Account		202,063,769.54	302,063,827.54	
	FBN NG- CAREs Account		30,883,504.32	2,900,905,336.83	
	Zenith Bank VAT Account 1229223225		7,058,860,589.90	-	
	Sterling Bank Alternative Bank Operation Account 0505742079		599,999,845.52	-	
	UBA - Special Infrastructure Intervention Account - 1027595041		6,188,039,430.92	-	
	TOTAL CRF BANK BALANCES		43,184,834,352.85	32,556,971,411.66	
14B	MDABankBalances		Amount 2024	Amount 2023	
	Sustainable Development Goals (SDG) Access Bank		150,000.00	29,797.84	

Sustainable Development Goals (SDG) Polaris Bank		29,797.84	
Office of the Secretary to the State Gombe			61.00
Ministry of Special Duties			-
Gombe Media Corporations UBA Account	50.00		901,524.23
Gombe Media Corporations FCMB Revenue Account	10,651,263.24		242.95
Gombe Media Corporations Unity Bank Revenue Account	1,922.90		2,051.90
Zennith Bank LPRESS Account	17,471,703.65		32,068,266.07
Gombe State Fertilizer Company	3,000,000.00		3,000,000.00
Sterling Bank NG Cares Result Area 2 Account	341,209,920.57		70,716,688.22
Ministry of Finance - Zennith Bank Account			10,158.13
Budget Office Stanbic IBTC Capital Project Account	51,533,547.36		17,320,660.49
Office of the accountant General - UBN Operation Account			0.19
Sub Treasury Gombe Unity Bank - Transit Account	29,557,596.67		
Sub Treasury Gombe Access Bank - Operational Account	2,376,040,608.61		152,413,160.81
Sub Treasury Gombe GTBank - Account - 0899650183	2,053,610,741.67		
GSIRS - UBA Revenue Account	675,396.48		774,779,323.30
GSIRS - Access Bank Revenue Account	409,076,153.73		293,590,064.50
Stanbic IBTC NG Cares Result Area 3 Account	274,510,678.95		54,617,706.05
Gombe State Property Dev Company - Acces Bank Account	5,578,371.82		
Keystone - RAAMP Account	13,594,080.52		8,484,780.06
GSTS - -Unity Revenue Account			246,032,295.00
Zennith Bank SURWASH Draw Down Account	32,645,528.10		5,614,090.51
Polaris Bank ACREsAL Draw Down Account	87,899,018.01		74,116,565.32
Taj Bank ACREsAL Counter Part Funding Account	11,629,405.46		536,337,345.22
Surwash - P for R Account (GOSEPA)	12,272,019.43		
Gombe State Water Board - Fidelity Bank P for R Account	11,449,435.85		13.48
Gombe State Water Board - UnityBank Capital Project Account			-
RUWASSA FCMB (NG SURWASH) Account	13,175,452.78		
WATSAN - ADB Account			316,426,180.08
WATSAN - ADF Account			- 376,800.75
JSC Unity Bank Account			11.25
Ministry of Justice - Polaris Bank Account			-
Ministry of Youth - Stanbic IBTC YESSO Account	59,409,523.90		12,054,051.97
NG Cares Sterling Bank SSTU Result Area 1 Account	4,799,047.91		42,521,741.54
NG Cares Sterling Bank TGT Result Area 1 Account	25,985,089.66		1,969,215.01
NG Cares Zennith Bank LIPW Result Area 1 Account	54,284,593.55		44,080,000.56
Comm and Social Dev Account	15,687,146.87		5,665,611.46
IDEAS UBA Draw Down Account	3,287.73		360,978.75
AGILE Union Bank Draw Down Account	25,555,475.84		
SUBEB - Sterling Bank Matching Grant Account	211,623,109.13		211,623,109.13
SUBEB - Zennith Bank Special Education Account	126,350.87		126,350.87
SUBEB - Eco Bank TPD Account	11,842,895.55		112,922,618.49
SUBEB - First Bank UNICEF Assisted Fund Account	391,053.94		391,046.94
SUBEB - Sterling Bank 2% CPM and Quality AssuranceAccount	65,857,073.14		56,154,774.62
SUBEB - Keystone Bank Matching Grant Account	2,751,092,283.73		2,106,961,348.12
SUBEB/BESDA - Zennith Bank Advanced Account	772,844.82		773,052.82
SUBEB/BESDA - Zennith Bank Result Account	279,412,973.33		3,014,485,403.04

	COE Billiri Unity Bank Operation Account		18,622,719.48	-	
	COE Billiri Unity Bank Revenue Account		2,820,994.80	10,987,661.32	
	Gombe State University Operations Account	-	43,488,023.80	-	6,052,014.55
	State Poly Bajoga - FCMB Account		2,776.18	735,185.65	
	State Poly Bajoga - FCMB Revenue Account		708,418.27	280,617.81	
	State Poly Bajoga - Union Bank Subvention Account		313,414.94		
	Ministry of Health - GTB Health Care Provisin Fund Account		137,513.94	137,513.94	
	Ministry of Health - UBN ANRIN Counterpart Account		18,100,755.43	18,100,755.43	
	Ministry of Health - UBN ANRIN Draw DownAccount		178,729,806.89	75,019,652.45	
	Ministry of Health - UBN ANRIN SPIU Draw DownAccount		61,197,789.89	3,310,224.75	
	COPREP Project - Sterling Bank Account		129.00	77,906,593.53	
	Union Bank - Immunization Plus and Malaria Project (IMPACT)		38,462,523.50		
	School of Health Technology Kaltungo FBN Revenue Account		10,950,758.38	602,718.98	
	School of Health Technology Kaltungo FBN Operational Account		17,351,059.98	-	
	Gombe State Road Maintenance Agency Zenith Bank Account			0.01	
	College For Legal Studies Nafada - Bubayero Micro Finance Account		234,800.00	1,272,000.00	
	College For Legal Studies Nafada - First Bank Revenue Account		5,762,465.42	5,865,894.42	
	College For Legal Studies Nafada - Union Bank Account		31,517,215.45	-	
	College For Legal Studies Nafada - Taj Bank Account		153,023,931.10	3,568,792.63	
	Gombe Goes Green (3G)		4,821.14	10,081.59	
	Gombe State Joint Project - UBA Capital Project Account		363,987,666.83	277,574,518.16	
	Gombe State Joint Project - GTBank Capital Project Account		118,624,837.98	-	
	Gombe State Joint Project - GTBank Donor Account		2,506,715.79	124,052,700.00	
	Contributory Health Care Stanbic IBTC Account			13,783,604.72	
	Contributory Health Care Stanbic IBTC Revenue Account			5,001,754.91	
	GROCOL - UBA Mkt Branch Infrastructure Account		116,808,587.41	320,451,649.65	
	GROCOL - Revenue Account		47,282,050.35	-	
	VAT/WHT Control Account		20,901,044.65		
	Total Details of Cash Book Balances		10,427,170,216.61	9,128,783,394.57	

15 INVESTMENTS		Amount 2024	Amount 2023
Investments in Quoted Companies		76,536,931.27	76,536,931.27
Investments in unQuoted Companies		174,360,489.51	129,244,408.00
Total Investments		250,897,420.78	205,781,339.27

19 A	Proceed from External Loans:	58				
	List the Loans		Actual 2024	Budget 2024	Variance	Actual 2023
	World Bank Health System Development Programme		-	-	-	417,000,000.00
	ADB (ATA)		1,083,617,834.64	500,000,000.00	- 583,617,834.64	1,426,138,679.05
	ACReSAL (World Bank)		5,291,572,360.99	4,000,000,000.00	- 1,291,572,360.99	1,433,169,031.13
	Bilingual Education Programme (IDB)		-	-	-	45,333,568.88
	Accelerated Nutrition Results In Nigeria (ANRIN)		1,157,685,689.59	1,000,000,000.00	- 157,685,689.59	381,247,760.54

	Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT)		1,178,976,463.00	-	-	1,178,976,463.00	-
	Nigeria Cares Project			30,000,000,000.00		30,000,000,000.00	-
	Innovation Development and Effectiveness in the Acquisition of Skills (IDEAS) Project		91,814,955.08	1,500,000,000.00		1,408,185,044.92	227,500,000.00
	YESSOWorldBankAssisted					-	-
	Livestock Productivity and Resilience Support (L-Press)		244,925,195.24	1,000,000,000.00		755,074,804.76	194,100,500.84
	Ease of Doing Business		-	500,000,000.00		500,000,000.00	-
	Nigeria for Women Project (WorldBank)		-	500,000,000.00		500,000,000.00	-
	Rural Access to Agricultural Marketing Project RAAMP		797,627,720.00	4,910,000,000.00		4,112,372,280.00	469,050,210.00
	COVID19 Preparedness Response Project (COPREP)		-	50,000,000.00		50,000,000.00	-
	Adolescent Girls Initiative for Learning and Empowerment (IDEAS)		877,160,700.91	200,000,000.00	-	677,160,700.91	-
	Business Enabling Reforms - SABER (P for R)		-	2,000,000,000.00		2,000,000,000.00	-
	Total		10,723,380,919.45	46,160,000,000.00		35,436,619,080.55	4,593,539,750.44
19 B	External Loans Balances		Bal as at 01/01/2024	InterestAccrued	Additional Loan 2024	Bal as at 31/12/2024	
	Gombe State National Programme for Food Security		2,564,262,098.36			3,503,863,474.49	
	Gombe State Inclusive Basic Service Delivery & Li		1,108,625,303.78			767,852,170.19	
	Gombe State Health Systems Development IDA		2,707,618,109.94			4,399,901,378.97	
	Gombe State National Fadama II IDA		3,796,417,908.12			5,819,245,755.73	
	Gombe State HIV/AIDS Programme IDA		1,521,883,316.71			2,330,155,808.02	
	Gombe State Malaria Control Project IDA		3,688,398,300.06			6,739,431,123.01	
	Gombe State Health Systems Development (Additional Financing) IDA		2,697,529,769.23			4,121,072,572.97	
	Gombe State Third National Fadama Development Project		2,740,520,098.58			4,444,960,342.50	
	Gombe State Community and Social Development Project		3,490,413,079.06			5,661,242,035.52	
	Gombe State Malaria Control Project IDA Additional Financing		1,501,514,750.43			2,200,659,501.04	
	Gombe State 2nd (Second) HIV/AIDS Programme		3,869,677,693.58			6,219,857,784.00	
	Gombe State Inclusive Basic Service Delivery		17,296,880,570.45			643,689,742.44	
	Gombe State Community Based Agric and Rural Development		2,375,820,160.74			3,808,833,414.84	
	Gombe State Nigeria For Women Program Scale Up		-		24,565,094,080.00	24,558,997,757.97	
	TOTAL		49,359,561,159.04	-	24,565,094,080.00	75,219,762,861.69	
20	Proceeds from Internal Loan						
	List the Loans		Actual 2024	Budget 2024	Variance	Actual 2023	
	Commercial & Other Banks Loan		-	-	-	-	
	Green Bond		-	5,000,000,000.00	5,000,000,000.00	-	
	Carbon Bond for Budget Support		-	1,000,000,000.00	1,000,000,000.00	-	
	FGNBridgingFinance		-	-	-	-	
	CBNDifferenciatedCashReserveRequirement		-	-	-	-	
	UBAJewelSUKUKBondProceed		-	-	-	-	
	UBA Contract Financing Loan		2,126,400,951.36	2,000,000,000.00	- 126,400,951.36	14,977,395,933.52	
	Keystone SUBEB Loans		-	-	-	1,204,452,353.76	
	GOS Private Bond Proceed		18,800,000,000.00	25,000,000,000.00	6,200,000,000.00		
	FGN Reconciled Debt [Bailout, ECA, Bud Support & BFinance] [#48.6B - #44.1		4,464,436,485.42	-	-	4,464,436,485.42	
	Total		25,390,837,436.78	33,000,000,000.00	7,609,162,563.22	16,181,848,307.30	

|

|

23	Repayments:of Internal Loans (Principal)		Bal as at 01/01/2024	Additional Loan	Adjustments	Loan Paid Back	Bal as at 31/12/2024
	List the Loans:						
	Access Bank Bond 1 ISPO		-	-	-	-	-
	CBN Loan/ Salary Bailout		4,029,292,373.21	-	3,895,434,153.18	133,858,220.03	0.00
	FGN Loan / Salary Bailout		8,329,831,632.04	-	8,066,470,441.38	263,361,190.66	-
	3rd Bond Grocol		3,695,114,602.28	-	-	1,490,564,850.91	2,204,549,751.37
	CBN Budget Support		21,154,798,954.44	-	21,154,798,954.44	-	-
	Federal Mortgage Bank Loan		707,712,500.00	-	-	-	707,712,500.00
	CBN Health Care Loan		1,626,938,365.72	-	-	199,304,251.55	1,427,634,114.17
	Keystone SUBEB Loans		535,031,711.87	-	-	535,031,711.87	-
	CBN SME Loan		1,281,123,128.72	-	-	-	1,281,123,128.72
	UBA Contract Financinf CFF		13,735,963,720.23	2,126,400,951.36	-	4,344,357,604.20	11,518,007,067.39
	UBA Jewel SUKUK Bond		20,124,776,073.60	-	-	2,821,634,837.17	17,303,141,236.43
	Family Homes LTD Loan		4,737,447,709.53	-	-	559,934,029.43	4,177,513,680.10
	CBN Discounted Cash Reserve Requirement		13,617,297,184.86	-	-	1,090,540,637.14	12,526,756,547.72
	CBN Bridging Finance Facility		18,043,082,742.84	-	18,043,082,742.84	-	-
	GOS Private Bond Proceed		-	18,800,000,000.00	-	971,349,465.31	17,828,650,534.69
	FGN Reconciled Debt [Bailout, ECA, Bud Support & BFinance] [#48.6B - #44.1		-	4,464,436,485.42	-	651,063,654.15	3,813,372,831.27
	Total		111,618,410,699.34	25,390,837,436.78	51,159,786,291.84	13,061,000,452.42	72,788,461,391.86
23 A	Repayments:of Internal Loans (Interest)						
	List the Loans		Balance as at 31/1/2024	Additional Loan	Adjustments	Loan Paid Back	Balance as at 31/12/2024
	Access Bank Bond 1 ISPO		-	-	-	-	-
	CBN Loan/ Salary Bailout		3,050,847,119.76	-	2,810,179,490.34	240,667,629.42	-
	FGN Loan / Salary Bailout		5,829,497,515.98	-	5,345,807,133.12	483,690,382.86	-
	3rd Bond Grocol		2,115,563,790.63	-	-	547,602,175.27	1,567,961,615.36
	CBN Budget Support		32,737,649,886.04	-	32,737,649,886.04	-	-
	Federal Mortgage Bank Loan		-	-	-	-	-
	CBN Health Care Loan		324,342,398.91	-	-	98,501,788.33	225,840,610.58
	Keystone SUBEB Loans		42,225,889.86	-	-	33,866,123.97	8,359,765.89
	CBN SME Loan		-	-	-	-	-
	UBA Contract Financinf CFF		4,594,322,899.39	746,135,672.41	-	2,968,837,659.95	2,371,620,911.85
	UBA Jewel SUKUK Bond		7,779,033,910.23	-	-	2,972,747,288.37	4,806,286,621.86
	Family Homes LTD Loan		1,940,574,019.25	-	-	636,234,199.62	1,304,339,819.63
	CBN Discounted Cash Reserve Requirement		6,579,788,984.45	-	-	1,172,078,635.58	5,407,710,348.87
	CBN Bridging Finance Facility		34,692,640,470.79	-	34,692,640,470.79	-	-
	GOS Private Bond Proceed		-	22,658,492,259.44	8,359,765.89	3,456,111,730.45	19,194,020,763.10
	FGN Reconciled Debt [Bailout, ECA, Bud Support & BFinance] [#48.6B - #44.1		-	-	-	-	-
	Total		99,686,486,885.29	23,404,627,931.85	75,594,636,746.18	12,610,337,613.82	34,886,140,457.14
25	Schedule of Call Deposit		Amount 2024	Amount 2023			

	Contratual Obligation		- 15,250,939,783.24				
	Pension and Gratuity		2,279,253,174.21				
	Closing Balance		203,874,197,424.81				

REFERENCE NOTE

1 GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
		2024			2023		
		A	B				
MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	
JANUARY	1,015,562,732.21	1,114,237,924.55	2,129,800,656.76	2,370,466,870.16	1,725,466,167.06	4,095,933,037.22	
FEBRUARY	1,419,016,568.96	1,465,973,281.73	2,884,989,850.69	656,517,725.22	1,708,881,983.64	2,365,399,708.86	
MARCH	-	92,619,089.05	92,619,089.05	545,435,067.28	1,705,805,848.50	2,251,240,915.78	
APRIL	340,769,183.00	1,301,488,156.60	1,642,257,339.60	1,340,820,020.28	1,727,831,893.35	3,068,651,913.63	
MAY	73,376,525.00	1,339,561,332.40	1,412,937,857.40	576,138,867.48	1,603,635,124.00	2,179,773,991.48	
JUNE	-	738,649,546.70	738,649,546.70	1,663,189,956.83	1,633,738,077.24	3,296,928,034.07	
JULY	-	616,729,494.96	616,729,494.96	423,957,430.32	1,424,409,665.31	1,848,367,095.63	
AUGUST	-	737,602,411.57	737,602,411.57	960,670,538.05	1,439,272,489.84	2,399,943,027.89	
SEPTEMBER	-	878,066,061.63	878,066,061.63	747,508,952.01	1,433,369,553.61	2,180,878,505.62	
OCTOBER	-	542,214,654.93	542,214,654.93	1,225,428,294.80	1,200,668,645.04	2,426,096,939.84	
NOVEMBER	-	313,485,720.71	313,485,720.71	694,919,201.87	1,164,337,660.36	1,859,256,862.23	
DECEMBER	-	2,213,493,177.74	2,213,493,177.74	1,030,018,912.49	1,173,617,344.65	2,203,636,257.14	
TOTAL	2,848,725,009.17	11,354,120,852.57	14,202,845,861.74	12,235,071,836.79	17,941,034,452.60	30,176,106,289.39	

SHARE OF STATUTORY ALLOCATION							
MONTH	C	D	E	Total	2024	Total	2023
	Other Statutory Transfers	Share of Excess Crude oil A/c	Value Added Tax Allocation				
JANUARY	15,575,327,755.79	-	4,571,689,068.79	20,147,016,824.58	2,819,283,256.21		
FEBRUARY	8,702,904,164.10	-	3,842,887,817.43	12,545,791,981.53	3,160,260,430.11		
MARCH	15,299,291,817.48	-	4,231,823,563.82	19,531,115,381.30	3,134,081,043.49		
APRIL	27,883,769,389.68	-	5,180,409,407.00	33,064,178,796.68	2,279,350,284.77		
MAY	13,306,580,438.00	-	4,604,786,745.00	17,911,367,183.00	7,176,295,050.66		
JUNE	16,387,486,485.40	-	4,665,480,284.57	21,052,966,769.97	3,615,810,679.04		
JULY	15,807,374,043.79	-	5,111,668,636.21	20,919,042,680.00	5,578,943,401.24		
AUGUST	19,734,489,716.68	-	5,835,232,836.50	25,569,722,553.18	13,950,689,522.08		
SEPTEMBER	23,759,407,769.35	-	5,387,151,904.47	29,146,559,673.82	9,492,908,671.62		
OCTOBER	67,846,573,411.15	-	5,396,695,846.08	73,243,269,257.23	4,142,510,283.93		
NOVEMBER	7,158,626,363.58	-	6,879,617,270.98	14,038,243,634.56	12,211,122,484.53		
DECEMBER	25,962,008,705.21	-	5,720,185,523.05	31,682,194,228.26	12,756,500,161.18		
TOTAL	257,423,840,060.21	-	61,427,628,903.90	318,851,468,964.11	80,317,755,268.86		

MEMORANDA TO THE FINANCIAL STATEMENTS:

Assets purchased by Ministries, Departments & Agencies (MDAs) within the year under review are written off as required by the law establishing the Capital Development Fund (CDF)

SCHEDULE OF FIXED ASSETS PURCHASED/CONSTRUCTED OR PROVIDED FOR THE PERIOD ENDED 31ST DECEMBER, 2024

ECONOMIC CODE	ASSET CATEGORY	ORIGINAL COST AS AT	ADDITIONS DURING THE	DISPOSALS DURING THE	PROVISION FOR	CLOSING BALANCE AT
		31/12/2023	YEAR 2024	YEAR 2024 (IF ANY)	DEPRECIATION (IF ANY)	COST AS AT 31/12/2024
		N	N	N	N	N
23010101	Purchase/Acquisition of Land	4,729,336,912.05	3,856,196,779.80	-	-	8,585,533,691.85
23010102	Purchase of Office Buildings	-	825,287,684.03	-	-	825,287,684.03
23010103	Purchase of Residential Buildings	-	8,000,000.00	-	-	8,000,000.00
23010105	Purchase of Motor Vehicles	9,253,729,256.74	382,326,000.00	-	-	9,636,055,256.74
23010107	Purchase of Trucks	1,233,855,500.00	-	-	-	1,233,855,500.00
23010112	Purchase of Office Furniture and Fittings	828,249,870.97	374,936,149.01	-	-	1,203,186,019.98
23010113	Purchase of Computers	716,528,740.41	669,304,873.00	-	-	1,385,833,613.41

23010114	Purchase of Computer Printers	2,805,000.00	-	-	-	2,805,000.00
23010119	Purchase of Powers Generating Set	46,936,452.07	5,685,894,360.37	-	-	5,732,830,812.44
23010121	Purchase of Residential Furniture	34,619,843.00	11,646,700.00	-	-	46,266,543.00
23010122	Purchase of Health/Medical Equipment	4,093,624,885.08	690,287,500.00	-	-	4,783,912,385.08
23010123	Purchase of Firefighting Equipment	106,911,444.62	-	-	-	106,911,444.62
23010124	Purchase of Teaching/Learning Aid Equipment	259,043,802.25	-	-	-	259,043,802.25
23010125	Purchase of Library Books & Equipment	4,489,003.68	-	-	-	4,489,003.68
23010126	Purchase of Sporting/Games Equipment	10,236,500.00	-	-	-	10,236,500.00
23010127	Purchase of Agriculture Equipment	218,917,134.12	1,825,770,459.94	-	-	2,044,687,594.06
23010131	Purchase of Air Navigational Equipment	5,410,000	5,410,000.00	-	-	10,820,000.00
23010136	Purchase of Communication Equipment	237,776,208.41	-	-	-	237,776,208.41
23010137	Purchase of Ship Spare/Maintenance	17,757,550.00	-	-	-	17,757,550.00
23010138	Purchase of Waste/Sewage Equipment	9,867,500.00	-	-	-	9,867,500.00
23010139	Purchase of Drugs and Other Consumables	984,045,212.21	996,287,970.01	-	-	1,980,333,182.22
23010140	Purchase of Science and Laboratory Equipment	100,777,050.00	1,500,000.00	-	-	102,277,050.00
23010141	Purchase of Water Treatment Chemical/Reagents	88,247,125.00	170,606,271.17	-	-	258,853,396.17
23020101	Construction/Provision of Office Buildings	2,249,791,249.15	461,677,370.41	-	-	2,711,468,619.56
23020102	Construction/Provision of Residential Buildings	6,125,075,330.75	778,813,145.56	-	-	6,903,888,476.31
23020103	Construction/Provision of Electricity	1,529,499,167.07	738,239,780.49	-	-	2,267,738,947.56
23020104	Construction/Provision of Housing	12,030,415.00	3,500,000.00	-	-	15,530,415.00
23020105	Construction/Provision of Water Facilities	16,388,962,428.88	2,223,544,977.55	-	-	18,612,507,406.43
23020106	Construction/Provision of Hospitals/Health Centres	3,318,606,029.08	214,069,927.31	-	-	3,532,675,956.39
23020107	Construction/Provision of Public Schools	13,238,334,858.00	1,508,447,565.08	-	-	14,746,782,423.08

ECONOMIC CODE	ASSET CATEGORY	ORIGINAL COST AS AT	ADDITIONS DURING THE	DISPOSALS DURING THE	PROVISION FOR	CLOSING BALANCE AT
		31/12/2023	YEAR 2024	YEAR 2024	DEPRECIATION (IF ANY)	
		N	N	N	N	N
23020111	Construction/Provision of Libraries	1,850,000.00	63146386.3	-	-	64,996,386.30
23020113	Construction/Provision of Agricultural Facilities	231,337,568.30	0.00	-	-	231,337,568.30
23020114	Construction/Provision of Roads	61,627,638,539.50	45,676,309,665.33	-	-	107,303,948,204.83
23020116	Construction/Provision of Waterways	70,818,350.00	1258584599	-	-	1,329,402,949.28
23020117	Construction/Provision of Airport/Aerodromes	100,000,000.00	112927200.9	-	-	212,927,200.90
23020118	Construction/Provision of Infrastructure	6,507,227,728.35	49,080,243,464.43	-	-	55,587,471,192.78
23020119	Construction/Provision of Recreational Facilities	1,626,009,044.45	0	-	-	1,626,009,044.45
23020123	Construction of Traffic/Street Lights	9,804,414,571.99	635,531,204.60	-	-	10,439,945,776.59
23020124	Construction of Markets/Parks	1,946,051,748.09	607,081,815.62	-	-	2,553,133,563.71
23020125	Construction of Power Generating Plants	69,774,398.00	0	-	-	69,774,398.00
23020126	Construction/Provision of Cemeteries	119,170,601.72	0.00	-	-	119,170,601.72
23020127	Construction of ICT Infrastructures	15,909,385.03	0	-	-	15,909,385.03
23020128	Construction of Dams and Irrigation	165,781,433.33	0	-	-	165,781,433.33
23020129	Construction/Provision of Industrial Layout	9,172,160,285.32	4,714,544,081.11	-	-	13,886,704,366.43
23030101	Rehabilitation/Repairs of Residential Building	-	24,508,397.85	-	-	24,508,397.85
23030104	Rehabilitation/Repairs-Water Facilities	282,232,141.30	144,233,905.25	-	-	426,466,046.55
23030105	Rehabilitation/Repairs-Hospital/Health Centers	3,339,238,602.18	431,788,312.79	-	-	3,771,026,914.97
23030106	Rehabilitation/Repairs-Public Schools	283,891,560.92	451294180.9	-	-	735,185,741.81
23030112	Rehabilitation/Repairs-Agricultural Facilities	28,075,000.00	2563240	-	-	30,638,240.00
23030113	Rehabilitation/Repairs-Roads	3,599,191,977.22	1,213,242,312.50	-	-	4,812,434,289.72
23030121	Rehabilitation/Repairs of Office Buildings	347,433,779.12	722,436,074.87	-	-	1,069,869,853.99
23030127	Rehabilitation/Repairs-ICT Infrastructures	101,900,771.00	0	-	-	101,900,771.00
23030128	Rehabilitation/Repairs-Other Infrastructures	129,877,993.75	0.00	-	-	129,877,993.75
23040101	Tree Planting	52,732,700.00	0	-	-	52,732,700.00
23040102	Erosion & Flood Control	2,904,204,251.32	17,058,723,140.12	-	-	19,962,927,391.44
23040105	Water Pollution Prevention & Control	8,969,471,700.20	2,481,714,655.04	-	-	11,451,186,355.24
23050101	Research and Development	36,273,433,158.41	54,008,792,643.09	-	-	90,282,225,801.50
23050103	Monitoring, Statistical Survey and Evaluation	4,922,144,420.50	369348049.9	-	-	5,291,492,470.35
23050104	Anniversaries/Celebration	225,516,065.00	0	-	-	225,516,065.00
23050107	Margin for Increase in Costs	-	120222693.6	-	-	120,222,693.63
23050108	Advocacy and Capacity Building	17,988,327,472.10	5,768,496,229.63	-	-	23,756,823,701.73
Total		236,751,325,006.64	206,377,479,766.81			443,128,804,773.45

Also See Statistical Analysis of Capital Expenditure by Sub Organisation and Economic Classifications for details of MDAs where these Assets were Purchased/Constructed or Provided.

PART THREE

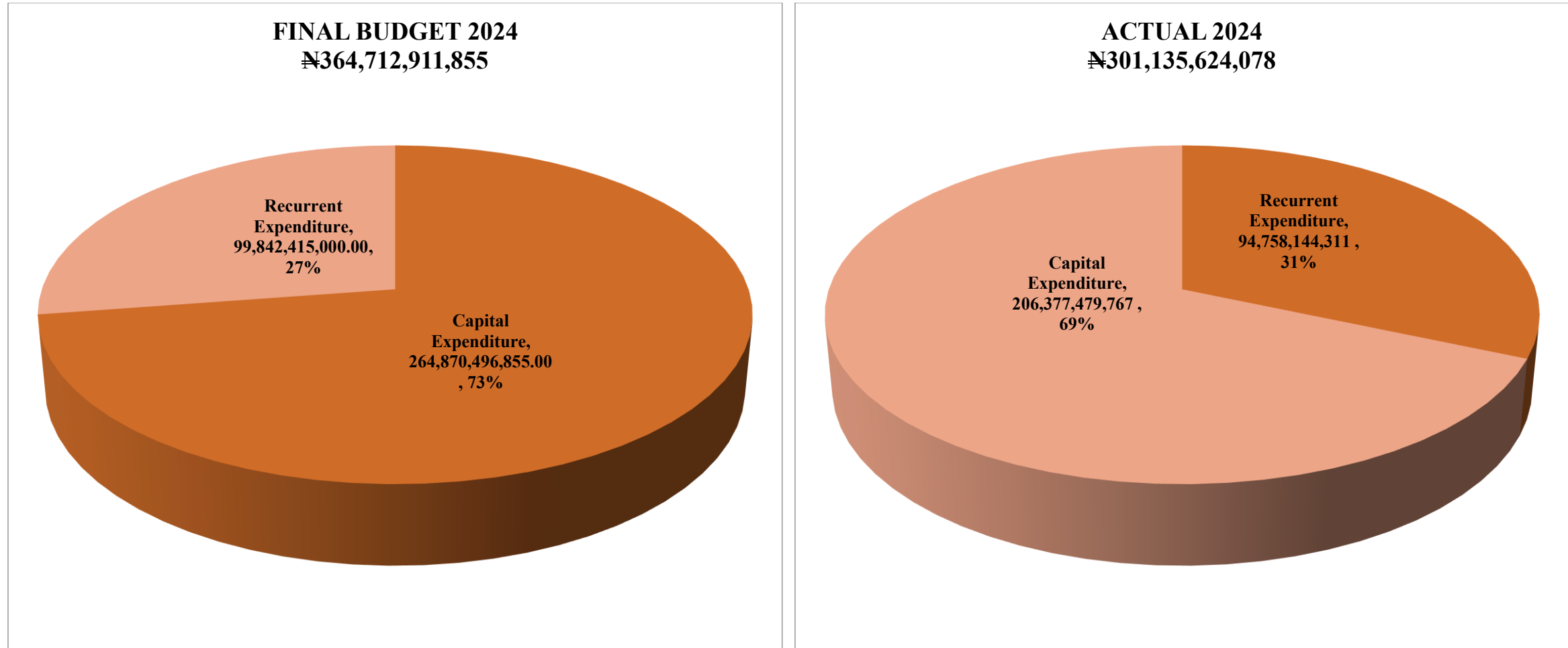
STATISTICAL ANALYSIS

GRAPHICAL PRESENTATION OF 2023 RECURRENT AND CAPITAL EXPENDITURE

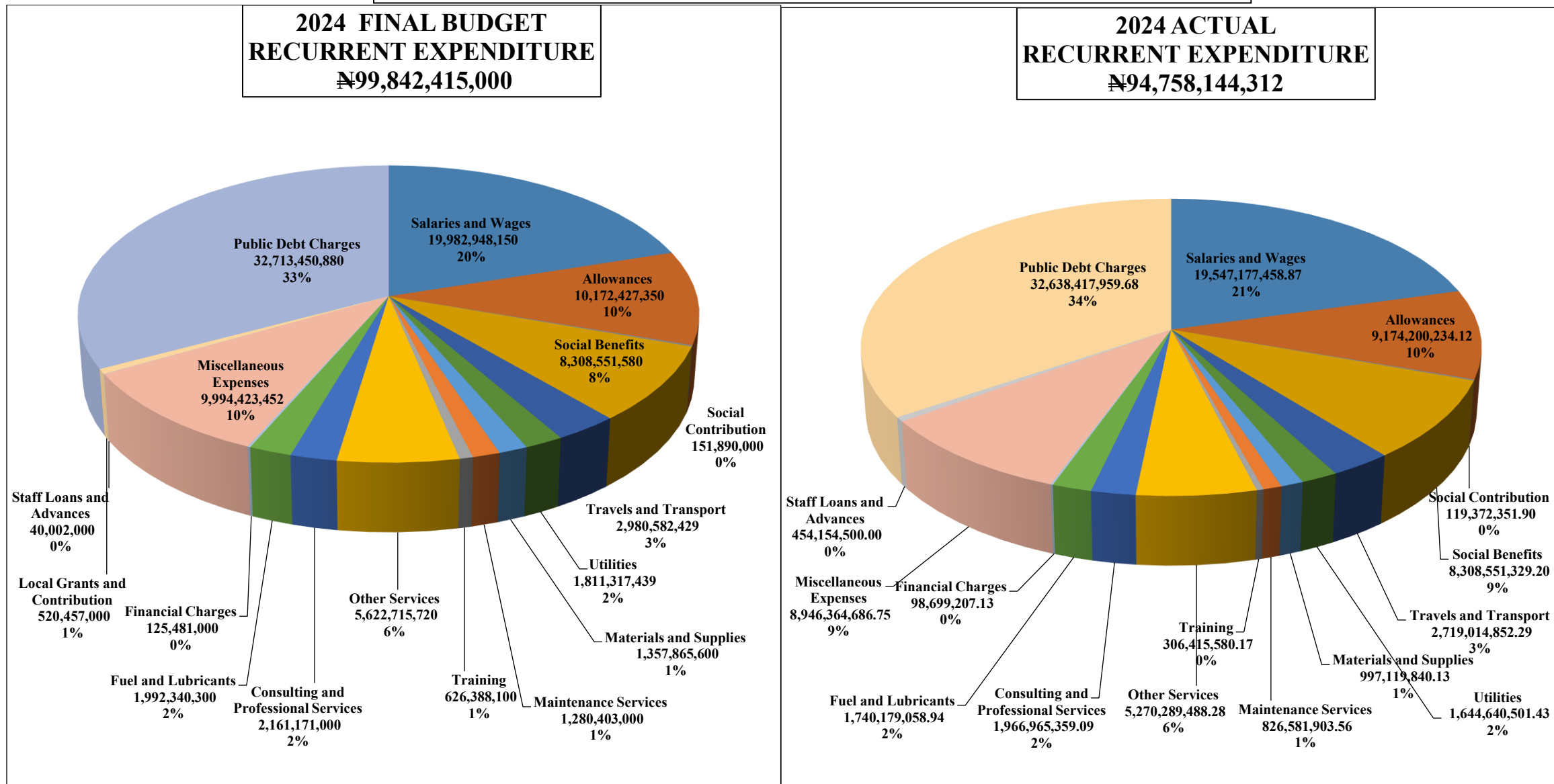
The Recurrent and Capital Expenditure spending priorities of the state government in the year under review are presented graphically below.

The cross classification of expenditure are also presented below.

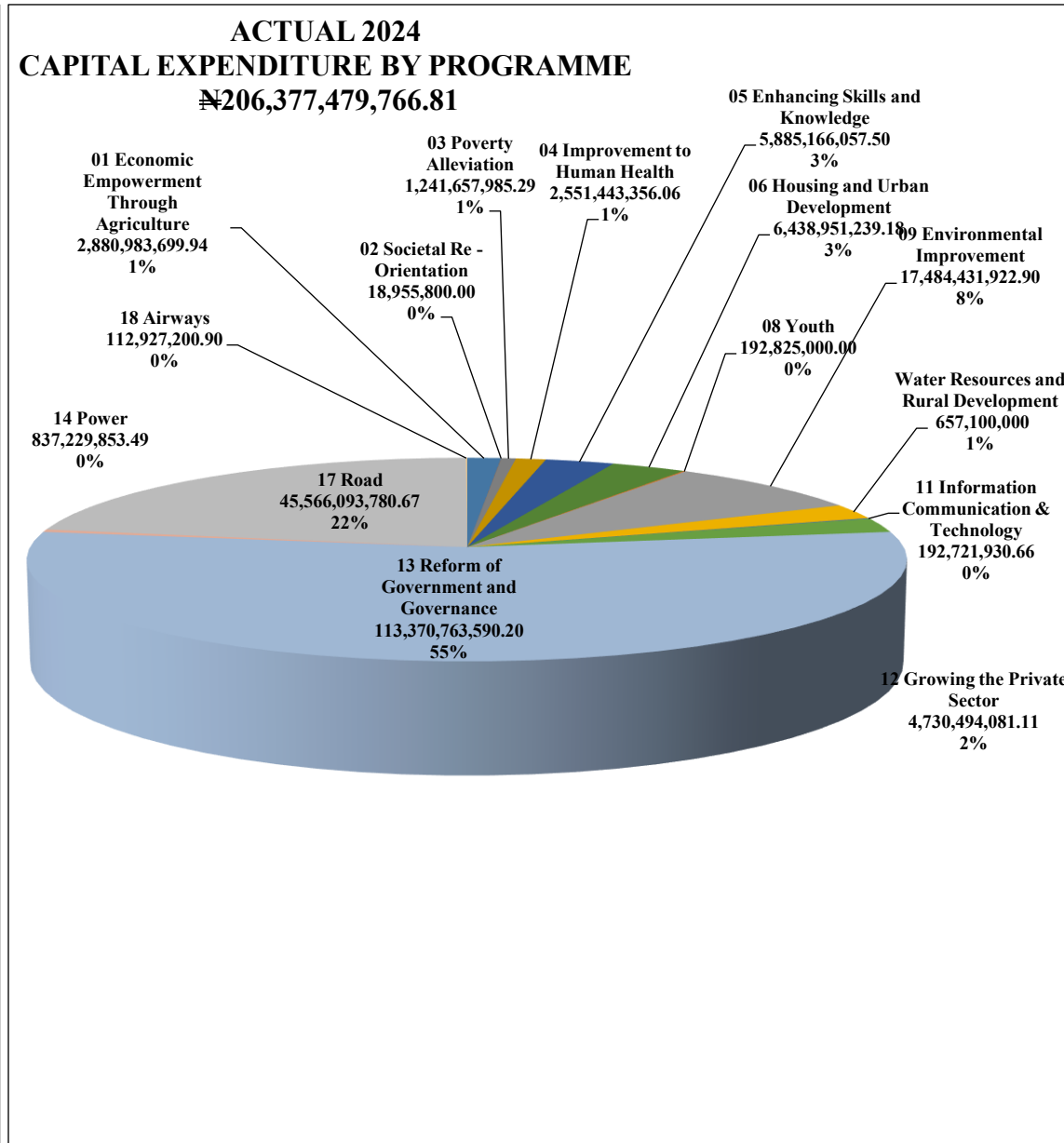
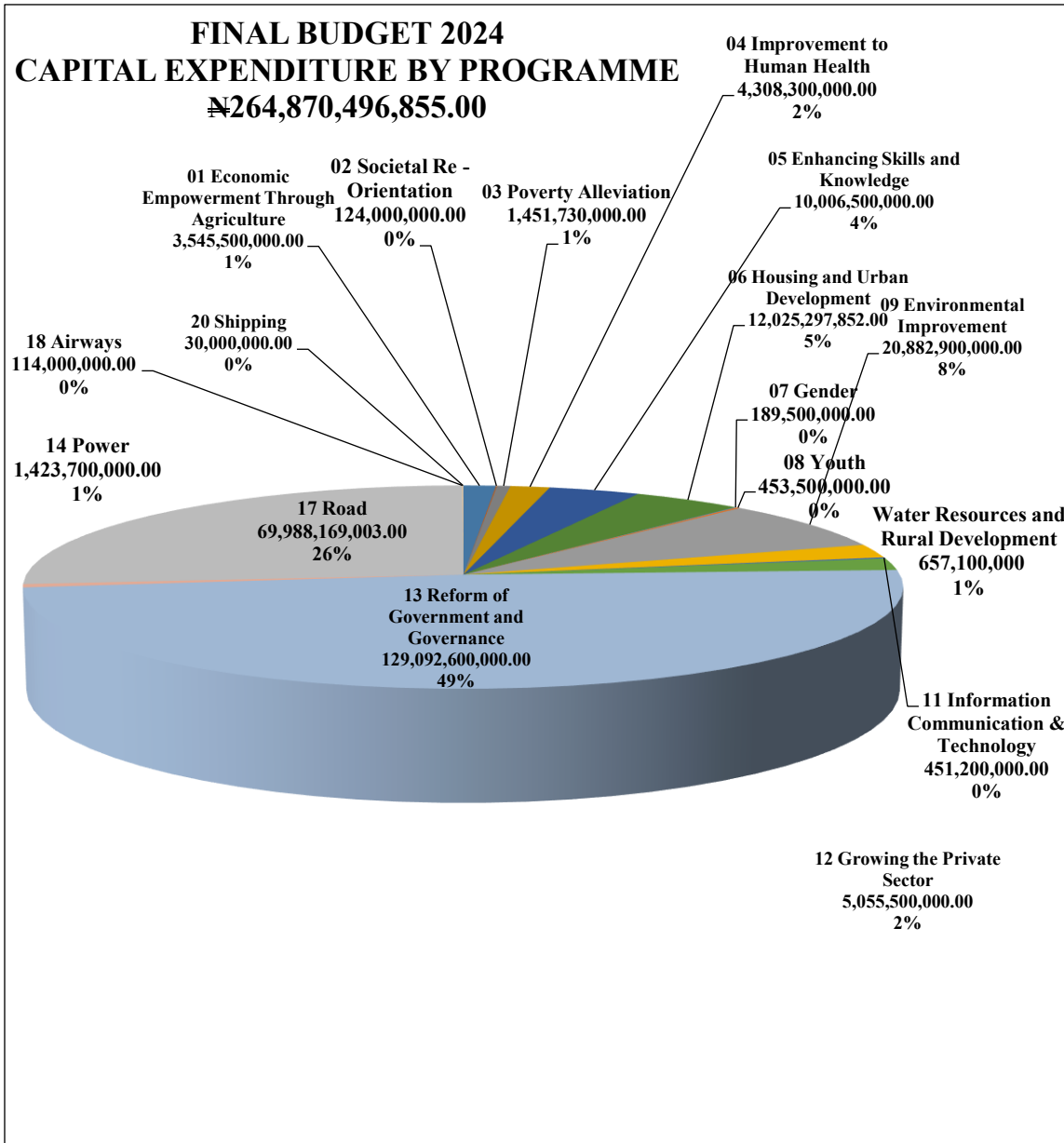
2024 RECURRENT AND CAPITAL EXPENDITURE FINAL BUDGET AND ACTUAL



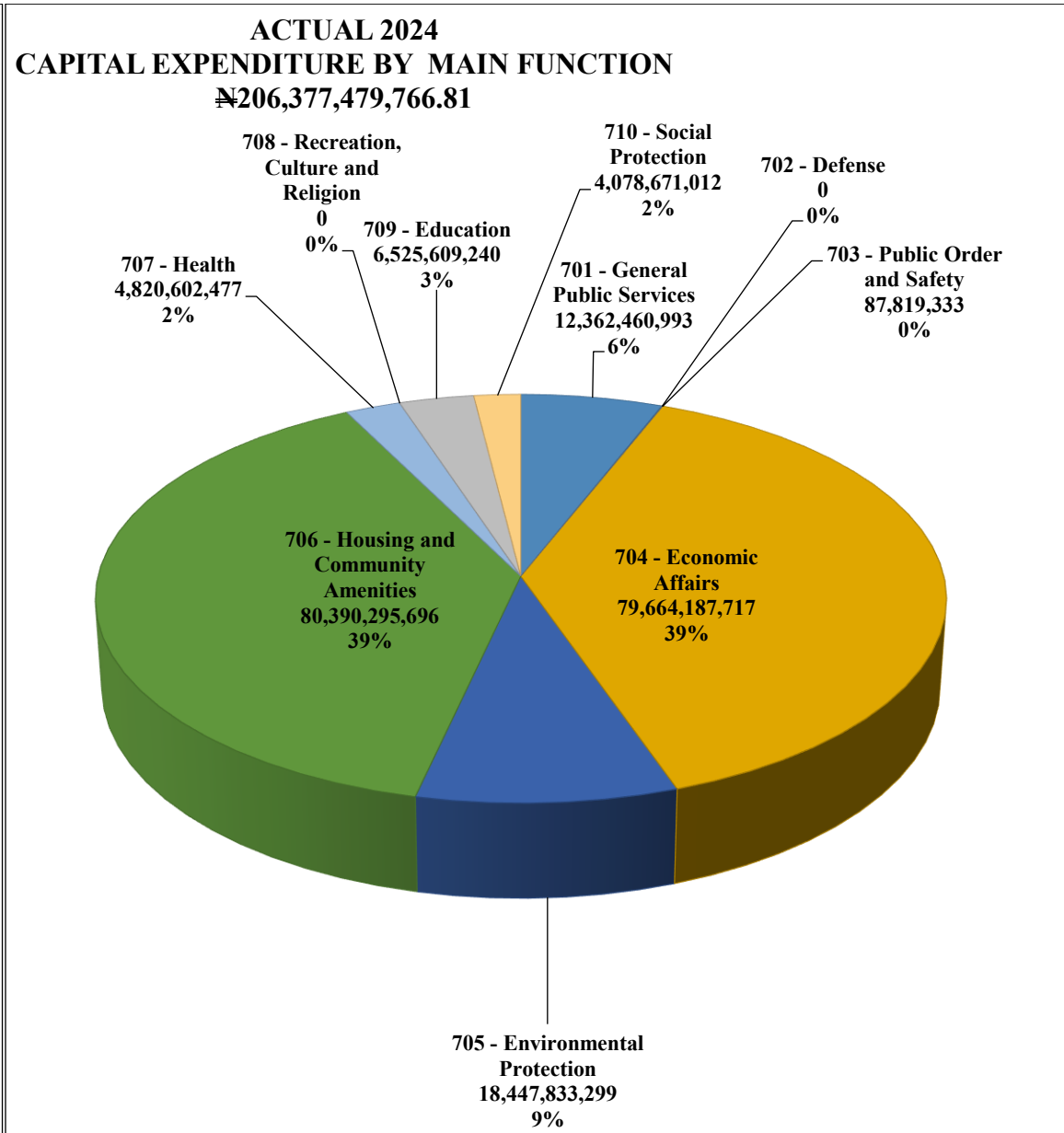
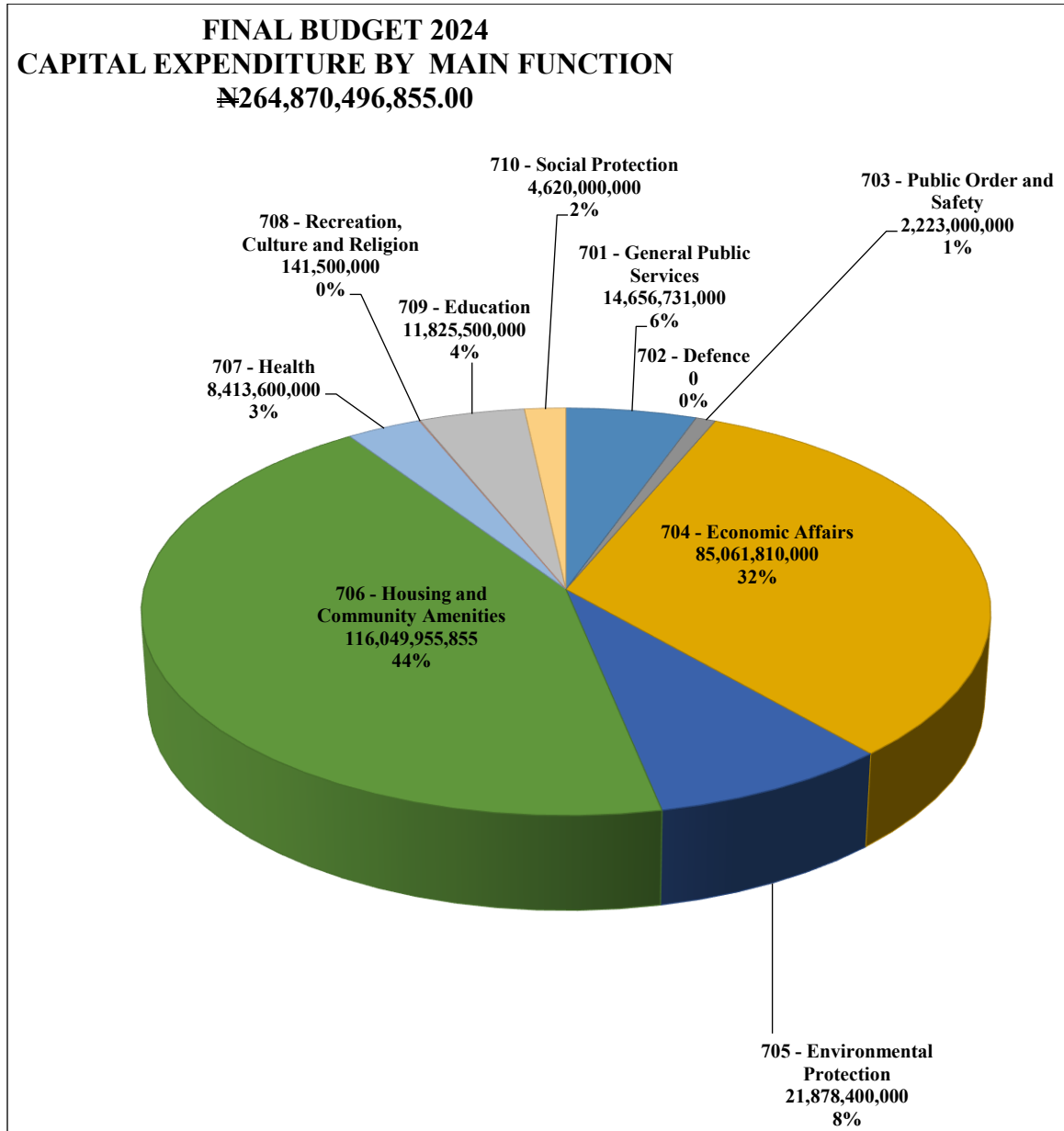
**2024 RECURRENT EXPENDITURE BY ECONOMIC CLASSIFICATION
FINAL BUDGET AND ACTUAL**



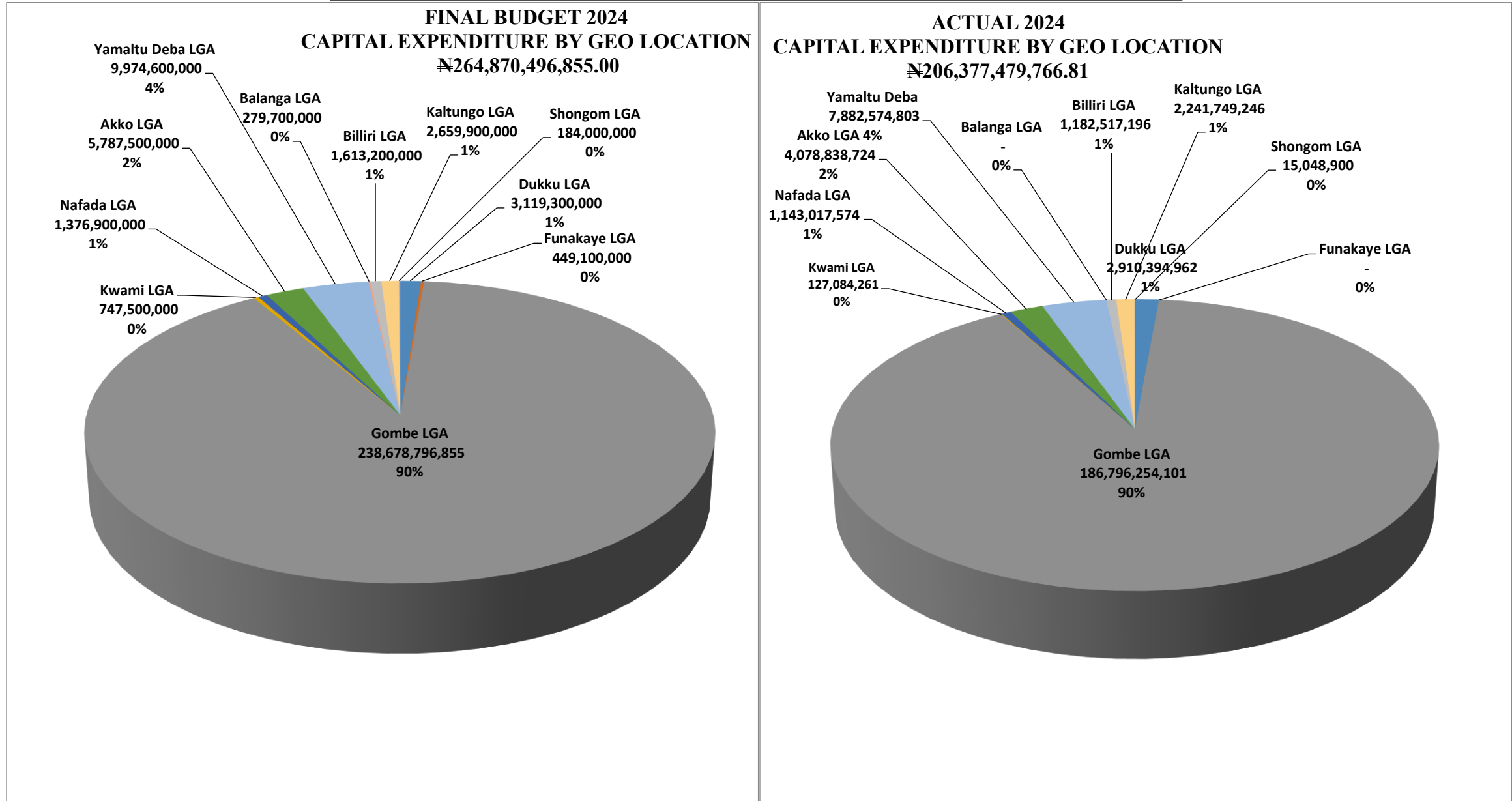
**2024 CAPITAL EXPENDITURE BY PROGRAMME
FINAL BUDGET AND ACTUAL**



**2024 CAPITAL EXPENDITURE BY MAIN FUNCTION
FINAL BUDGET AND ACTUAL**



**2024 CAPITAL EXPENDITURE BY GEO LOCATION
FINAL BUDGET AND ACTUAL**



6.0 USES OF COFOG AND ANALYSIS OF TOTAL GOVERNMENT EXPENDITURE BY FUNCTIONAL AND ECONOMIC CLASSIFICATIONS

- 6.01 Classification of Functions of Government (COFOG) permits trends in government expenditure on particular functions or policy to be examined over time. Conventional government accounts are not usually suitable for this purpose because they reflect the organizational structures of government. Not only might time series be distorted by organization changes, but at a specific time some organization may be responsible for more than one function, and responsibility for one function might be divided among several organizations. For example, if a government establishes a new department that brings together some of the functions previously administered by several departments or at several levels of government, it will not usually be possible to use conventional accounts (GPFS) to compare expenditure on these purposes over time. For example, at the Federal Level, the Ministry of Works; Housing and Urban Development; and Ministry of Power were hitherto different ministries, which were merged into one Ministry of Power, Works, and Housing in the Federal Budget.
- 6.02 COFOG is also used for making international comparisons of the extent to which governments are involved in particular economic and social functions. Just as COFOG avoids the problems of organizational changes in a single government, so too does it avoid the problem of Organizational differences among countries. In one country, for example, all functions connected with water supply may be undertaken by a single government agency, while in another country they may be distributed among departments dealing with the environment, housing, or industrial development. In Nigeria, the Ministry of Water Resources and Rural Development and Ministry of Agriculture provide water services.
- 6.03 For particular kinds of analyses, COFOG provides key aggregates that could be used as indicators or measures of results. For example, in studies of social assistance, information on past expenditure on the social protection function could give an indication of changes in the support provided by government for the welfare of the population. Similarly, analyzing the impact of economic growth on the environment may require information on the expenditure on environmental protection.
- 6.04 Government services can benefit the community either individually or collectively. COFOG is used to distinguish between individual and collective goods and services provided by general government units. COFOG has been defined so that they represent individual or collective consumption, but not both. A collective service is a service provided simultaneously to all members of the community or to all members of a particular section of the community, such as all households living in a particular region. One major characteristic of collective service is that its provision to one individual does not reduce the amount available to others in the same community or section of the community. There is no rivalry in consuming these services. An individual consumption good or services is one that is acquired by a household and used to satisfy the needs or wants of members of that household. Individual goods and services are essentially private as distinct from “Public” goods and services. One characteristic of individual consumption is that the household must have agreed to accept the provision of the good or services and take whatever action is necessary to make it possible, for example, by attending a school or clinic.
- 6.05 Expenditure incurred by government in connection with individual services such as health and education are treated as collective services when they are concerned with the formulation and administration of government policy, the setting and enforcement of public standards, the regulation, licensing or supervision of producers, etc. For example, the expenditure incurred by Ministries of health or education at the state government level have been included in collective consumption as they are concerned with general matters of policy, standards, and regulations. The units of classification are, in principle, individual transactions. Each purchase of goods and services, wages payable, transfer, or other expenditure have been assigned a COFOG code according to the function that the transaction serves in the State Budget and Accounts, which is also consistent with the national guideline.
- 6.06 All of the Main Function Codes 701 to 706 is collective services, as are sub function section 7075 of health, sections 7083 to 7086 of recreation, culture and religion, section 7097 and 7098, sections 7108 and 7109 of social protection. These sections cover expenditure on general administration, regulation, research, that is not recorded as investment in nonfinancial assets, and so on. The remaining sections of health, recreation, culture and religion, education and social protection are considered to be individual services.

GOMBE STATE GOVERNMENT - Jan - Dec 2024
ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY MAIN FUNCTION AND ECONOMIC CLASSIFICATIONS

Main Function Codes and Descriptions	Economic Classification Codes and Descriptions																Actual	
	21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22030100	22060000	23000000	Jan - Dec 2024
	Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Staff Loans and Advances	Public Debt Charges	Investment in Non Financial Assets	Total Actual Expenditure by Main Function
701 - General Public Services	1,828,532,740	1,836,375,281	-	8,302,872,054	2,373,472,952	92,402,312	304,070,421	427,236,388	87,946,565	4,080,941,635	1,412,788,022	1,360,384,840	97,445,916	5,782,542,427	-	635,855,816	12,362,460,993	41,419,068,363
702 - Defense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
703 - Public Order and Safety	779,634,143	1,575,538,263	-	-	32,817,000	67,185,700	72,898,224	20,503,017	10,618,000	29,481,291	269,050,000	46,465,600	-	91,207,730	-	-	87,819,333	3,083,218,301
704 - Economic Affairs	2,008,235,184	990,097,620	-	-	220,886,447	1,345,747,521	336,644,506	158,179,955	108,259,038	667,408,005	252,436,588	135,177,694	-	485,855,008	-	32,002,562,143	79,664,187,717	118,394,861,929
705 - Environmental Protection	-0	-0	-	-	2,000,000	-	4,219,341	7,788,400	-	32,570,067	-	32,835,451	-	16,827,500	-	-	18,447,833,299	18,544,074,058
706 - Housing and Community Amenities	76,218,895	44,381,768	-	-	200,000	974,000	21,566,023	13,300,867	1,000,000	3,579,419	17,396,000	12,554,900	-	23,969,134	-	-	80,390,295,696	80,605,436,701
707 - Health	6,167,603,970	1,675,162,167	-	-	7,905,687	38,557,500	40,232,281	25,853,500	13,944,455	124,584,183	58,000	15,251,735	-	126,340,810	-	-	4,820,602,477	13,056,326,765
708 - Recreation, Culture and Religion	230,625,156	342,188,392	-	-	4,701,000	1,256,600	52,720,309	28,901,350	290,000	71,862,775	267,000	17,640,900	-	825,245,073	-	-	-	1,575,698,553
709 - Education	8,367,289,021	2,653,959,618	119,372,352	5,679,275	70,968,766	97,202,869	163,335,536	144,103,627	82,546,522	233,252,036	14,969,749	119,100,988	1,253,291	1,581,006,006	-	-	6,525,609,240	20,179,648,895
710 - Social Protection	89,038,350	56,497,124	-	-	6,063,000	1,314,000	1,433,200	714,800	1,811,000	26,610,078	-	766,950	-	13,371,000	-	-	4,078,671,012	4,277,290,514
Total Expenditure by Economic	19,547,177,459	174,200,234	119,372,352	8,308,551,329	2,719,014,852	1,644,640,501	997,119,840	826,581,904	306,415,580	5,270,289,488	1,966,965,359	1,740,179,059	98,699,207	8,946,364,687	-	32,638,417,960	206,377,479,767	301,135,624,078

STATISTICAL ANALYSIS OF GOVERNMENT EXPENDITURE BY FUNCTION

Main Function Codes and Descriptions	Jan - Dec 2024 Actual Expenditure by Main Function	Jan - Dec 2024 Budgeted Expenditure by Main Function	Jan - Dec 2024 Actual as % of Total Actual Expenditure	Jan - Dec 2024 Budget as % of Total Budgeted Expenditure	Jan - Dec 2023 Actual Expenditure by Main Function	Jan - Dec 2023 Budgeted Expenditure by Main Function	Jan - Dec 2023 Actual as % of Total Actual Expenditure	Jan - Dec 2023 Budget as % of Total Budgeted Expenditure
701 - General Public Services	41,419,068,363	45,861,290,980	14%	13%	27,518,446,410	35,992,650,000	17%	19%
702 - Defense	-	-	0%	0%	-	-	0%	0%
703 - Public Order and Safety	3,083,218,301	5,767,410,000	1%	2%	3,130,852,347	6,802,070,000	2%	4%
704 - Economic Affairs	118,394,861,929	124,846,724,681	39%	34%	50,165,179,647	58,981,005,000	31%	32%
705 - Environmental Protection	18,544,074,058	21,997,340,000	6%	6%	4,208,237,386	4,745,150,000	3%	3%
706 - Housing and Community Amenities	80,605,436,701	116,443,563,855	27%	32%	42,386,674,183	34,486,905,000	26%	18%
707 - Health	13,056,326,765	16,906,081,059	4%	5%	11,603,218,419	15,525,550,000	7%	8%
708 - Recreation, Culture and Religion	1,575,698,553	1,987,764,000	1%	1%	1,641,343,339	2,256,550,000	1%	1%
709 - Education	20,179,648,895	26,015,582,280	7%	7%	16,412,026,705	24,246,870,000	10%	13%
710 - Social Protection	4,277,290,514	4,887,155,000	1%	1%	4,664,536,181	3,896,700,000	3%	2%
Grand Total	301,135,624,078	364,712,911,855	100%	100%	161,730,514,616	186,933,450,000	100%	100%

Key Facts in 2024 Financial Year:

- ✓ General Public Services which include public debt charges consumed 14% and 17% of Total Expenditure in 2024 and 2023 respectively.
- ✓ Public Order and Safety consumed 1% and 2% of Total Expenditure in both 2024 and 2023 respectively.
- ✓ Economic Affairs which includes Road Construction and Agriculture increased to 39% of Total Expenditure from 31% in the previous year.
- ✓ Housing and Community consumed 27% of Total Expenditure in 2024 and 26% in 2023.
- ✓ Education consumed 7% and 10% of Total Expenditure in both 2024 and 2023 respectively.

GOMBE STATE GOVERNMENT - Jan - Dec 2024
ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY SUB FUNCTION AND ECONOMIC CLASSIFICATIONS

Sub Function Codes and Descriptions		Economic Classification Codes and Descriptions																Actual	
		21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22030100	22060000	23000000	Jan - Dec 2024
		Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Staff Loans and Advances	Public Debt Charges	Investment in Non Financial Assets	Total Actual Expenditure by Main Function
7011	Executive and Legislative Organs	946,017,400	1,108,755,838	-	-	2,300,496,152	71,232,812	192,393,114	408,611,507	44,853,300	3,530,760,436	6,025,000	1,280,622,387	-	4,717,014,303	-	635,855,816	4,792,512,592	20,462,499,658
70112	Financial and Fiscal Affairs	188,786,493	102,273,314	-	-	55,345,200	20,942,500	69,074,812	8,893,140	22,028,000	384,453,750	1,376,418,022	5,524,000	97,350,526	290,095,540	-	-	25,348,012	2,646,533,309
70121	Econ Aid to Dev Countries&Countries in Transit	293,601,207	169,886,179	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	463,487,386
70131	General Personnel Services	236,224,049	308,606,125	-	8,302,872,054	12,026,300	-	27,556,446	8,239,175	20,315,265	8,616,950	245,000	5,474,500	-	67,604,917	-	-	-	9,004,121,782
70132	Overall Planning and Statistical Services	-	2,343,731	-	-	1,234,000	14,000	6,838,974	169,000	-	-	-	486,000	-	10,195,500	-	-	-	21,281,205
70133	Other General Services	116,201,731	34,140,670	-	-	1,549,800	27,000	10,403,026	115,565	-	10,120,000	32,330,000	59,677,702	94,298	188,864,250	-	-	6,223,879,516	6,677,403,559
70150	Research and Development General Public Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	199,285,581	199,285,581
70160	General Public Services Not Elsewhere Classified	47,701,861	110,369,423	-	-	2,821,500	186,000	7,528,548	1,208,000	750,000	146,990,500	1,350,000	8,600,250	1,092	508,767,916	-	-	1,121,435,292	1,957,760,382
70310	Police Services	7,598,606	4,729,224	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,327,830
70320	Fire Protection Services	-	5,010,780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,010,780
70330	Law Courts	772,035,536	1,565,798,260	-	-	32,717,000	64,453,300	57,331,585	18,308,343	10,618,000	26,207,700	268,810,000	46,064,600	-	76,662,730	-	-	87,819,333	3,026,826,386
70350	Research and Development Public Order and Safety	-	-	-	-	100,000	2,732,400	15,566,639	2,194,675	-	3,273,591	240,000	401,000	-	14,545,000	-	-	-	39,053,305
70411	General Economic and Commercial Affairs	1,218,721,532	633,226,756	-	-	201,906,697	1,343,744,333	292,001,675	131,444,658	106,889,238	660,503,155	247,761,588	126,173,894	-	461,351,508	32,002,562,143	43,853,970,070	81,299,441,749	
70412	General Labour Affairs	-	-	-	-	-	-	-	10,496,597	-	-	-	-	-	-	-	-	-	10,496,597
70421	Agriculture	507,873,227	169,105,994	-	-	11,633,350	216,000	8,739,540	1,094,500	1,369,800	-	-	2,517,400	-	7,393,000	-	-	16,352,512,903	17,062,455,714
70431	Coal and Other Solid Minerals	-	-	-	-	2,725,000	631,661	6,801,200	831,000	-	-	-	2,233,700	-	7,500,000	-	-	-	20,722,561
70435	Electricity	-	-	-	-	607,027	5,354,466	-	-	-	-	-	-	-	-	-	-	-	5,961,493
70436	Non Electric Energy	-	-	-	-	1,901,000	-	-	-	-	90,500	-	-	-	-	-	-	-	1,991,500
70441	Mining of Mineral Res. Other than Mineral Fuels	-	-	-	-	-	-	-	-	-	-	1,095,000	-	-	-	-	-	-	1,095,000
70443	Construction	261,456,944	173,097,346	-	-	60,000	122,100	653,234	3,647,000	-	-	-	3,296,700	-	68,000	-	-	19,224,037,663	19,666,438,986
70451	Road Transport	-	2,422,106	-	-	80,400	-	1,982,891	151,000	-	-	-	-	-	-	-	-	-	4,636,397
70452	Water Transport	-	-	-	-	-	-	-	8,101,250	-	-	-	-	-	-	-	-	-	8,101,250
70460	Communication	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	193,618,181	193,618,181
70473	Tourism	-	-	-	-	340,400	-	-	-	-	-	-	-	-	-	-	-	-	340,400
70474	Multipurpose Development Projects	20,183,481	12,240,526	-	-	1,640,000	-	869,500	717,000	-	4,069,700	-	-	-	-	-	-	40,048,900	79,769,108
70481	R & D General Econ Commercial & Labour Affairs	-	4,892	-	-	-	-	8,394,500	-	-	-	-	-	-	-	-	-	-	8,399,392
70482	R & D Agriculture Forestry Fishing and Hunting	-	-	-	-	-	-	-	120,000	-	-	-	-	-	-	-	-	-	120,000
70483	R & D Fuel and Energy	-	-	-	-	940,000	86,000	2,123,000	1,576,950	-	2,744,650	-	956,000	-	9,542,500	-	-	-	17,969,100
70510	Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,481,714,655	2,481,714,655
70520	Waste Water Management	-	-	-	-	-	-	769,329	290,000	-	-	-	-	-	16,177,500	-	-	-	17,236,829
70550	R & D Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	449,622,347	449,622,347
70560	Environmental Protection	(0)	(0)	-	-	2,000,000	-	3,450,012	7,498,400	-	32,570,067	-	32,835,451	-	650,000	-	-	15,516,496,297	15,595,500,227
70610	Housing Development	36,523,967	19,249,731	-	-	200,000	974,000	8,898,403	12,086,867	1,000,000	3,475,000	17,256,000	10,647,900	-	23,699,134	-	-	3,873,836,780	4,007,847,782
70620	Community Development	39,694,927	25,132,038	-	-	-	-	347,993	-	-	-	-	-	-	-	-	-	33,568,312,492	33,633,487,450
70630	Water Supply	-	-	-	-	-	-	12,319,627	1,214,000	-	104,419	-	1,907,000	-	270,000	-	-	3,945,109,832	3,960,924,877
70650	R & D Housing and Community Amenities	-	-	-	-	-	-	-	-	-	-	140,000	-	-	-	-	-	39,003,036,593	39,003,176,593
70712	Other Medical Products	-	-	-	-	-	-	-	-	-	226,000	-	-	-	-	-	-	646,570,311	646,796,311
70721	General Medical Services	123,186,951	-	-	-	32,682,000	2,717,807	1,687,355	5,022,369	1,709,300	-	877,900	-	26,698,847	-	-	-	4,077,169,903	4,271,752,433
70722	Specialized Medical Services	-	-	-	-	-	-	-	-	-	-	-	-	899,000	-	-	-	-	899,000
70731	General Hospital Services	5,491,503,365	1,576,437,815	-	-	1,409,817	2,759,000	16,540,324	323,700	1,693,000	19,948,183	58,000	12,960,242	-	51,611,336	-	-	18,955,800	7,194,200,581
70732	Specialized Hospital Services	-	-	-	-	2,058,900	-	-	7,190,086	91,037,950	-	300,000	-	-	-	-	-	-	104,566,936

GOMBE STATE GOVERNMENT - Jan - Dec 2024

ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY SUB FUNCTION AND ECONOMIC CLASSIFICATIONS – CONT'D.

Sub Function Codes and Descriptions	Economic Classification Codes and Descriptions																	Actual
	21010100	21020100	21020200	22010100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22030100	22060000	23000000	Jan - Dec 2024
	Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Staff Loans and Advances	Public Debt Charges	Investment in Non Financial Assets	Total Actual Expenditure by Sub Function
70733 Medical and Maternity Centre Services	-	-	-	-	-	-	1,379,700	-	-	-	-	-	-	-	-	-	-	1,379,700
70740 Public Health Services	552,913,653	91,216,745	-	-	6,495,870	1,057,600	19,375,450	23,742,445	-	11,134,850	-	1,113,594	-	25,985,269	-	-	77,906,463	811,171,938
70750 R & D Health	-	7,507,607	-	-	-	-	219,000	100,000	39,000	527,900	-	-	-	17,166,358	-	-	-	25,559,865
70810 Recreational and Sporting Services	66,089,633	182,673,674	-	-	1,534,000	-	-	2,677,300	180,000	43,398,635	-	-	-	22,916,210	-	-	-	319,469,452
70820 Cultural Services	-	35,050,681	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,050,681
70830 Broadcasting and Publishing Services	164,535,523	123,151,213	-	-	1,540,000	787,000	46,757,059	23,189,400	-	19,114,252	-	17,640,900	-	797,946,363	-	-	-	1,194,661,709
70840 Religious and Other Community Services	-	-	-	-	1,627,000	469,600	5,963,250	869,650	110,000	8,700,000	267,000	-	-	4,382,500	-	-	-	22,389,000
70850 R & D Recreation Culture and Religion	-	1,312,823	-	-	-	-	-	2,165,000	-	649,888	-	-	-	-	-	-	-	4,127,711
70912 Primary Education	81,720,571	57,354,803	-	-	1,714,600	25,000	247,600	2,905,000	-	10,675,100	250,000	-	-	112,554,560	-	-	2,034,888,584	2,302,335,817
70921 Lower Secondary Education	144,959,418	837,500	-	-	7,020,119	443,000	931,300	3,834,300	418,000	3,187,500	-	1,017,400	13,649	1,746,000	-	-	-	164,408,186
70922 Upper Secondary Education	-	132,974,959	-	-	-	-	-	534,625	-	-	-	3,032,275	-	-	-	-	-	136,541,859
70930 Post Secondary Non Tertiary Education	-	-	-	-	4,777,399	356,000	4,517,850	29,800	426,930	6,318,500	-	1,934,750	-	517,707,099	-	-	-	536,068,327
70941 First Stage of Tertiary Education	5,055,796,004	203,408,175	119,372,352	5,679,275	9,491,721	94,597,869	99,717,042	133,122,202	22,381,473	185,382,490	14,719,749	111,436,463	1,239,642	259,251,975	-	-	1,667,520,631	7,983,117,061
70942 Second Stage of Tertiary Education	-	-	-	-	36,927,428	50,000	3,402,064	-	-	1,500,000	-	-	-	1,017,000	-	-	393,156,966	436,053,458
70950 Education Not Defined by Level	3,084,813,028	2,239,380,928	-	-	11,037,500	1,731,000	54,519,680	3,677,700	59,320,119	26,108,446	-	1,680,100	-	688,729,372	-	-	2,430,043,060	8,601,040,933
70970 R & D Education	-	20,003,254	-	-	-	-	-	-	-	80,000	-	-	-	-	-	-	-	20,083,254
71040 Family and Children	89,038,350	56,497,124	-	-	1,453,000	-	177,600	140,000	-	8,905,000	-	-	-	1,535,000	-	-	1,410,500	159,156,574
71050 Unemployment	-	-	-	-	-	-	-	-	1,811,000	-	-	-	-	-	-	-	-	1,811,000
71070 Social Exclusions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	120,222,694	120,222,694
71080 R & D Social Protection	-	-	-	-	4,610,000	1,314,000	1,255,600	574,800	-	17,705,078	-	766,950	-	11,836,000	-	-	3,957,037,818	3,996,100,246
Total Expenditure by Sub Function	19,547,177,459	9,174,200,234	119,372,352	8,308,551,329	2,719,014,852	1,644,640,501	997,119,840	826,581,904	306,415,580	5,270,289,488	1,966,965,359	1,740,179,059	98,699,207	8,946,364,687	-	32,638,417,960	206,377,479,767	301,135,624,078

**GOMBE STATE GOVERNMENT -Jan - Dec 2024
ANALYSIS OF CAPITAL EXPENDITURE BY ECONOMIC AND PROGRAMME**

Program Codes and Description		Economic Classification Codes and Descriptions										Total Capital Expenditure By Programme	
		23010100		23020100		23030100		23040100		23050100			
		Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non-Tangible Assets			
		Jan - Dec 2024		Jan - Dec 2024		Jan - Dec 2024		Jan - Dec 2024		Jan - Dec 2024			
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
01000000	Economic Empowerment Through Agriculture	1,851,858,460	1,936,700,000	-	363,100,000	2,563,240	149,000,000			1,026,562,000	1,096,700,000	2,880,983,700	3,545,500,000
02000000	Societal Re-Orientation	-	25,000,000	-	57,500,000					18,955,800	41,500,000	18,955,800	124,000,000
03000000	Poverty Alleviation	-	-	-	1,000,000	-	6,000,000			1,241,657,985	1,444,730,000	1,241,657,985	1,451,730,000
04000000	Improvement to Human Health	664,199,500	1,088,500,000	234,782,330	982,500,000	431,788,313	888,200,000			1,220,673,213	1,349,100,000	2,551,443,356	4,308,300,000
05000000	Enhancing Skills and Knowledge	-	126,500,000	1,487,735,162	4,719,700,000	985,718,325	1,144,000,000			3,411,712,570	4,016,300,000	5,885,166,058	10,006,500,000
06000000	Housing and Urban Development	3,864,196,780	6,938,701,000	2,568,878,459	4,893,096,852	-	82,000,000		500,000	5,876,000	111,000,000	6,438,951,239	12,025,297,852
07000000	Gender						70,000,000				119,500,000		189,500,000
08000000	Youth				137,000,000					192,825,000	316,500,000	192,825,000	453,500,000
09000000	Environmental Improvement	-	56,000,000	1,258,584,599	1,578,900,000	-	3,000,000	15,776,224,977	17,643,000,000	449,622,347	1,602,000,000	17,484,431,923	20,882,900,000
10000000	Water Resources and Rual Development	170,806,271	227,100,000	2,223,544,978	2,923,000,000	144,233,905	229,500,000			2,334,249,115	2,348,500,000	4,872,834,269	5,728,100,000
11000000	Information Communication and Technology	-	96,900,000	5,500,000	106,500,000	187,221,931	217,500,000				30,300,000	192,721,931	451,200,000
12000000	Growing the Private Sector	1,500,000	3,000,000	4,728,994,081	4,902,000,000	-	50,000,000				100,500,000	4,730,494,081	5,055,500,000
13000000	Reform of Government and Governance	8,066,664,879	11,158,760,000	51,189,910,809	60,414,110,000	25,298,398	1,730,000,000	3,764,212,818	3,786,000,000	50,324,676,686	52,003,730,000	113,370,763,590	129,092,600,000
14000000	Power	58,941,173	264,500,000	738,239,780	969,200,000	-	60,000,000			40,048,900	130,000,000	837,229,853	1,423,700,000
17000000	Road	825,287,684	900,000,000	43,527,563,784	67,753,169,003	1,213,242,313	1,335,000,000					45,566,093,781	69,988,169,003
18000000	Airways			112,927,201	114,000,000							112,927,201	114,000,000
20000000	Shipping				30,000,000								30,000,000
Total Capital Expenditure by Economic		15,503,454,747	22,821,661,000	108,076,661,184	149,944,775,855	2,990,066,424	5,964,200,000	19,540,437,795	21,429,500,000	60,266,859,616	64,710,360,000	206,377,479,767	264,870,496,855

STATISTICAL ANALYSIS OF GOVERNMENT EXPENDITURE BY PROGRAMME - Jan - Dec 2024

Programme Codes	Program Description	Jan - Dec 2024 Actual Expenditure by Programme	Jan - Dec 2024 Budgeted Expenditure by Programme	Jan - Dec 2024 Actual as % of Total Actual Expenditure	Jan - Dec 2024 Budget as % of Total Budgeted Expenditure	Jan - Dec 2023 Actual Expenditure by Programme	Jan - Dec 2023 Budgeted Expenditure by Programme	Jan - Dec 2023 Actual as % of Total Actual Expenditure	Jan - Dec 2023 Budget as % of Total Budgeted Expenditure
01000000	Economic Empowerment Through Agriculture	2,880,983,700	5,518,000,000	1%	5%	3,025,368,712	2,785,500,000	3%	3%
02000000	Societal Re-orientation	18,955,800	340,000,000	0%	0%	275,759,392	592,000,000	0%	1%
03000000	Poverty Alleviation	1,241,657,985	1,480,000,000	1%	1%	90,000,000	442,000,000	0%	0%
04000000	Improvement to Human Health	2,551,443,356	3,972,200,000	1%	3%	3,349,834,206	4,099,000,000	4%	4%
05000000	Enhancing Skills and Knowledge	5,885,166,058	9,071,000,000	3%	8%	1,538,888,333	4,241,800,000	2%	4%
06000000	Housing and Urban Development	6,438,951,239	3,940,000,000	3%	3%	8,415,059,918	9,369,000,000	9%	9%
07000000	Gender	-	967,000,000	0%	1%	-	1,486,000,000	0%	1%
08000000	Youth	192,825,000	843,000,000	0%	1%	1,255,321,197	1,345,000,000	1%	1%
09000000	Environmental Improvement	17,484,431,923	10,395,900,000	8%	9%	3,878,043,916	4,519,500,000	4%	5%
10000000	Water Resources and Rual Development	4,872,834,269	7,474,100,000	2%	6%	6,090,384,654	6,816,500,000	7%	7%
11000000	Information Communication and Technology	192,721,931	627,500,000	0%	1%	155,458,674	825,000,000	0%	1%
12000000	Growing the Private Sector	4,730,494,081	2,432,000,000	2%	2%	2,457,262,217	12,087,000,000	3%	12%
13000000	Reform of Government and Governance	113,370,763,590	52,978,100,000	55%	44%	26,140,883,190	29,295,450,000	29%	29%
14000000	Power	837,229,853	1,692,500,000	0%	1%	1,529,499,167	4,014,500,000	2%	4%
15000000	Rail	-	-	0%	0%	-	-	0%	0%
16000000	Water Ways	-	-	0%	0%	-	-	0%	0%
17000000	Road	45,566,093,781	18,777,500,000	22%	16%	30,580,162,856	17,440,000,000	34%	18%
18000000	Airways	112,927,201	5,000,000	0%	0%	19,295,450	25,000,000	0%	0%
19000000	Sea Ports	-	-	0%	0%	-	-	0%	0%
20000000	Shipping	-	30,000,000	0%	0%	-	30,000,000	0%	0%
21000000	Oil and Gas Infrastructure	-	-	0%	0%	-	-	0%	0%
Total Capital Expenditure by Programme		206,377,479,767	120,543,800,000	100%	100%	88,801,221,882	99,413,250,000	100%	100%

Key Facts in 2024 Financial Year:

- ✓ Improvement to Human Health consumed 1% of Total Actual Capital Expenditure in 2024 and 4% in 2023.
- ✓ Housing and Urban Development consumed 3% and 9% of Total Actual Capital Expenditure in 2024 and 2023 respectively.
- ✓ Reform of Government and Governance consumed 55% of Total Actual Capital Expenditure in 2024 and 29% in the previous year.
- ✓ Road consumed 22% of Total Capital Expenditure in 2024 down from 34% in 2023.

GOMBE STATE GOVERNMENT - Jan - Dec 2024
ANALYSIS OF CAPITAL EXPENDITURE BY GEO-LOCATION AND ECONOMIC CLASSIFICATIONS

Location Zone	Location Codes and Description		Economic Codes and Classifications										Total Capital Expenditure by Geo Location Jan - Dec 2024	
			23010100		23020100		23030100		23040100		23050100			
			Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non Tangible Assets			
			Jan - Dec 2024		Jan - Dec 2024		Jan - Dec 2024		Jan - Dec 2024		Jan - Dec 2024			
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	
Gombe North Senatorial Zone	215104	Dukku	157,555,021	168,000,000	2,750,276,701	2,819,700,000	2,563,240	131,600,000			-	-	2,910,394,962	3,119,300,000
	215105	Funakaye	-	101,500,000	-	217,600,000	-	130,000,000	-	-	-	-	-	449,100,000
	215106	Gombe	14,979,405,727	21,940,161,000	89,635,810,152	126,008,275,855	2,540,873,971	4,773,000,000	19,540,437,795	21,428,500,000	60,099,726,455	64,528,860,000	186,796,254,101	238,678,796,855
	215108	Kwami	-	5,000,000	-	512,000,000	-	102,500,000			127,084,261	128,000,000	127,084,261	747,500,000
	215109	Nafada	366,493,999	387,000,000	776,523,574	981,300,000	-	8,600,000			-	-	1,143,017,574	1,376,900,000
Gombe North Senatorial Zone Total			15,503,454,747	22,601,661,000	93,162,610,428	130,538,875,855	2,543,437,211	5,145,700,000	19,540,437,795	21,428,500,000	60,226,810,716	64,656,860,000	190,976,750,898	244,371,596,855
Gombe Central Senatorial Zone	215201	Akko	-	31,000,000	3,665,296,199	5,283,000,000	413,542,525	471,000,000	-	-	-	2,500,000	4,078,838,724	5,787,500,000
	215211	Yamaltu Deba	-	25,000,000	7,882,574,803	9,922,600,000	-	27,000,000			-	-	7,882,574,803	9,974,600,000
Gombe Central Senatorial Zone Total			-	56,000,000	11,547,871,002	15,205,600,000	413,542,525	498,000,000	-	-	-	2,500,000	11,961,413,527	15,762,100,000
Gombe South Senatorial Zone	215302	Balanga	-	5,000,000	-	250,700,000	-	24,000,000					-	279,700,000
	215303	Billiri	-	39,000,000	1,182,517,196	1,441,700,000	-	125,500,000	-	1,000,000	-	6,000,000	1,182,517,196	1,613,200,000
	215307	Kaltungo	-	120,000,000	2,183,662,559	2,354,900,000	33,086,688	160,000,000			25,000,000	25,000,000	2,241,749,246	2,659,900,000
	215310	Shongom			-	153,000,000	-	11,000,000			15,048,900	20,000,000	15,048,900	184,000,000
Gombe South Senatorial Zone Total			-	164,000,000	3,366,179,755	4,200,300,000	33,086,688	320,500,000	-	1,000,000	40,048,900	51,000,000	3,439,315,342	4,736,800,000
Grand Total			15,503,454,747	22,821,661,000	108,076,661,184	149,944,775,855	2,990,066,424	5,964,200,000	19,540,437,795	21,429,500,000	60,266,859,616	64,710,360,000	206,377,479,767	264,870,496,855

GOMBE STATE GOVERNMENT - Jan - Dec 2024
ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME AND GEO LOCATION CLASSIFICATIONS

Programme Code and Description	Geolocation Classification Codes and Description														Total Capital Expenditure by Programme	
	Gombe North Senatorial Zone						Gombe Central Senatorial Zone			Gombe South Senatorial Zone						
	215104	215105	215106	215108	215109	Total	215201	215211	Total	215302	215303	215307	215310	Total		
	Dukku LGA	Funakaye LGA	Gombe LGA	Kwami LGA	Nafada LGA	Gombe North Zone	Akko LGA	Yamaltu Deba	Gombe Central Zone	Balanga LGA	Billiri LGA	Kaltungo LGA	Shongom LGA	Gombe Zone		
01000000	Economic Empowerment Through Agriculture	2,563,240	-	2,878,420,460	-	-	-	-	-	-	-	-	-	-	2,880,983,700	
02000000	Societal Re-Orientation	-	-	18,955,800	-	-	-	-	-	-	-	-	-	-	18,955,800	
03000000	Poverty Allevation	-	-	1,241,657,985	-	-	-	-	-	-	-	-	-	-	1,241,657,985	
04000000	Improvement to Human Health	-	-	2,107,144,913	-	-	398,701,625	-	398,701,625	-	12,510,130	33,086,688	-	45,596,818	2,551,443,356	
05000000	Enhancing Skills and Knowledge	-	-	5,885,166,058	-	-	-	-	-	-	-	-	-	-	5,885,166,058	
06000000	Housing and Urban Development	-	-	6,438,951,239	-	-	-	-	-	-	-	-	-	-	6,438,951,239	
07000000	Gender	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
08000000	Youth	-	-	192,825,000	-	-	-	-	-	-	-	-	-	-	192,825,000	
09000000	Environmental Improvement	-	-	17,442,275,104	-	-	42,156,819	-	42,156,819	-	-	-	-	-	17,484,431,923	
10000000	Water Resources and Rual Development	157,555,021	-	4,350,586,212	127,084,261	-	4,635,225,494	14,840,900	222,767,875	237,608,775	-	-	-	-	4,872,834,269	
11000000	Information Communication and Technology	-	-	192,721,931	-	-	192,721,931	-	-	-	-	-	-	-	192,721,931	
12000000	Growing the Private Sector	-	-	4,730,494,081	-	-	4,730,494,081	-	-	-	-	-	-	-	4,730,494,081	
13000000	Reform of Government and Governance	-	-	112,227,746,017	-	1,143,017,574	113,370,763,590	-	-	-	-	-	-	-	113,370,763,590	
14000000	Power	-	-	797,180,953	-	-	797,180,953	-	-	-	-	25,000,000	15,048,900	40,048,900	837,229,853	
17000000	Road	2,750,276,701	-	28,179,201,148	-	-	30,929,477,849	3,623,139,379	7,659,806,928	11,282,946,307	-	1,170,007,066	2,183,662,559	3,353,669,625	45,566,093,781	
18000000	Airways	-	-	112,927,201	-	-	112,927,201	-	-	-	-	-	-	-	112,927,201	
20000000	Shipping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure by Location		2,910,394,962	-	186,796,254,101	127,084,261	1,143,017,574	190,976,750,898	4,078,838,724	7,882,574,803	11,961,413,527	-	1,182,517,196	2,241,749,246	15,048,900	3,439,315,342	206,377,479,767

GOMBE STATE GOVERNMENT - Jan - Dec 2024
ANALYSIS OF CAPITAL EXPENDITURE BY SUB FUNCTION/CLASSES AND GEO LOCATION CLASSIFICATIONS

Sub Function/Classes Code and Description	Geo Location Codes and Descriptions														Total Capital Expenditure by Sub Function
	Gombe North						Gombe Central			Gombe South					
	215104	215105	215106	215108	215109	Total	215201	215211	Total	215302	215303	215307	215310	Total	
	Dukku	Funakaye	Gombe	Kwami	Nafada	Gombe North Zone	Akko	Yamaltu Deba	Gombe Central Zone	Balanga	Billiri	Kaltungo	Shongom	Gombe South Zone	
70111	Executive and Legislative Organs			4,792,512,592			4,792,512,592								4,792,512,592
70112	Financial and Fiscal Affairs	-		25,348,012			25,348,012	-							25,348,012
70133	Other General Services			6,160,733,130		63,146,386	6,223,879,516								6,223,879,516
70150	Research and Development General Public Services			199,285,581			199,285,581								199,285,581
70160	General Public Services Not Elsewhere Connected			1,121,435,292			1,121,435,292								1,121,435,292
70330	Law Courts			87,819,333			87,819,333								87,819,333
70411	General Economic and Commercial Affairs	-		43,853,970,070			43,853,970,070	-							43,853,970,070
70421	Agriculture	2,563,240		16,349,949,663			16,352,512,903								16,352,512,903
70443	Construction			19,224,037,663			19,224,037,663								19,224,037,663
70460	Communication			193,618,181			193,618,181								193,618,181
70474	Multipurpose Development Projects											25,000,000	15,048,900	40,048,900	40,048,900
70510	Waste Management			2,481,714,655			2,481,714,655								2,481,714,655
70550	R & D Environmental Protection	-		449,622,347			449,622,347	-							449,622,347
70560	Environmental Protection N.E.C			15,474,339,478			15,474,339,478	42,156,819		42,156,819					15,516,496,297
70610	Housing Development			3,873,836,780			3,873,836,780								3,873,836,780
70620	Community Development	2,750,276,701		20,706,041,979			23,456,318,680	3,623,139,379	3,135,184,808	6,758,324,187	-1,170,007,066	2,183,662,559		3,353,669,625	33,568,312,492
70630	Water Supply	157,555,021		3,422,861,775	127,084,261		3,707,501,057	14,840,900	222,767,875	237,608,775					3,945,109,832
70650	R & D Housing and Community Amenities			34,478,414,472			34,478,414,472		4,524,622,121	4,524,622,121					39,003,036,593
70712	Other Medical Products			646,570,311			646,570,311								646,570,311
70721	General Medical Services	-		3,632,871,461			3,632,871,461	398,701,625		398,701,625		12,510,130	33,086,688	45,596,818	4,077,169,903
70731	General Hospital Services	-		18,955,800			18,955,800								18,955,800
70740	Public Health Services	-		77,906,463			77,906,463								77,906,463
70912	Primary Education	0		2,034,888,584			2,034,888,584								2,034,888,584
70941	First Stage of Tertiary Education			587,649,444		1,079,871,187	1,667,520,631								1,667,520,631
70942	Second Stage of Tertiary Education			393,156,966			393,156,966								393,156,966
70950	Education Not Defined by Level			2,430,043,060			2,430,043,060								2,430,043,060
71040	Family and Children			1,410,500			1,410,500								1,410,500
71070	Social Exclusions			120,222,694			120,222,694								120,222,694
71080	R & D Social Protection			3,957,037,818			3,957,037,818								3,957,037,818
Total Capital Expenditure by Location		2,910,394,962		186,796,254,101	127,084,261	1,143,017,574	190,976,750,898	4,078,838,724	7,882,574,803	11,961,413,527	-1,182,517,196	2,241,749,246	15,048,900	3,439,315,342	206,377,479,767

GOMBE STATE GOVERNMENT - Jan - Dec 2024
STATISTICAL ANALYSIS OF RECURRENT REVENUE

Revenue Descriptions	Jan - Dec 2024 Actual Recurrent Revenue	Jan - Dec 2024 Budgeted Recurrent Revenue	Jan - Dec 2024 Actual as % of Total Actual Recurrent Revenue	Jan - Dec 2024 Budget as % of Total Budgeted Recurrent Revenue	Jan - Dec 2023 Actual Recurrent Revenue	Jan - Dec 2023 Budgeted Recurrent Revenue	Jan - Dec 2023 Actual as % of Total Actual Recurrent Revenue	Jan - Dec 2023 Budget as % of Total Budgeted Recurrent Revenue
1 - Government Share of Federation Accounts	286,218,653,644	99,604,200,000	93%	82%	110,493,861,558	72,500,000,000	88%	80%
2 - Independent Revenue	20,809,523,297	22,318,745,500	7%	18%	15,179,050,180	17,713,630,000	12%	20%
Grand Total	307,028,176,941	121,922,945,500	100%	100%	125,672,911,739	90,213,630,000	100%	100%

ANALYSIS OF RECURRENT REVENUE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Sub Organisation Codes and Description	11010000	12010000	12020000	12040000	12050000	12060000	12070000	12080000	12090000	12100000	12110000	12120000	12130000	12140000	Grand Total Jan - Dec Actual
	State Government Share of Federation Accounts	Taxes	Licenses	Fees	Fines	Sales	Earnings	Rents on Government Property	Rents on Lands and Other Property	Repayments General	Investments Income	Interest Earned	Reimbursement General	Miscellaneous	
	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
11010001 Budget Monitoring and Price Intelligent Unit (Due Process)				1,167,047,633											1,167,047,633
11037001 Muslim Pilgrims Welfare Board				360,000											360,000
11038002 Christian Pilgrims Welfare Board				15,000											15,000
13001001 Ministry of Youth and Sport Development			140,000	245,000		440,000									825,000
13055001 Gombe State Agency for Community and Social Development				793,430											793,430
14001001 Ministry of Women Affairs & Social Development				5,000			15,847,000								15,852,000
15001001 Ministry of Agriculture and Animal Husbandry			5,664,000	1,995,000	1,253,000	784,029,500	1,364,000							25	794,305,525
17001001 Ministry of Education			4,288,940	9,154,182		2,374,054									15,817,176
17017001 Teachers Service Commission						3,316,900	46,200								3,363,100
18011001 Judicial Service Commission						1,505,300									1,505,300
20001001 Ministry of Finance and Economic Development				4,201,168										15,711,613	19,912,781
20007001 Office Of The Accountant General	286,218,653,644									40,200,540		1,573,133,381	5,051,458		287,837,039,024
20008001 Gombe State Internal Revenue Service		7,411,605,515	164,352,757	14,555,761	11,006,668	72,417,650	18,451,082						727,071,835		8,419,461,268
21001001 Ministry of Health			3,481,241	62,170,768		4,660,000	259,644,612								329,956,620
21011001 School of Nursing				47,977,700	22,509,790										70,487,490
21015001 Gombe Traditional Medicine Board							11,800								11,800
21016001 School of Health Technology				159,670,641	424,000		538,600							78,820,165	239,453,405
21103001 Gombe State Contributory Health Care Mgt. Agency						8,081,228	259,633,610			119,151,724	2,035,443				388,902,006
22001001 Ministry of Commerce, Industry and Tourism				3,606,800			185,480,614	818,800							189,906,214
22018001 Property Development Company				294,652		1,401,899		2,250,000							3,946,551
23004001 Gombe Media Cooperation							98,574,249								98,574,249
26001001 Ministry of Justice				8,034,100											8,034,100
26051001 High Court of Justice				8,834,800	19,347,864	36,000	86,400							201,581	28,506,645
26053001 Sharia Court of Appeal				789,000	148,100	49,000	173,100								1,159,200
28001001 Ministry of Science, Tehcnology and Innovation							250,000								250,000
31001001 Ministry of Energy and Mineral Resources								1,200,000							1,200,000
34001001 Ministry of Works Housing and Transport				158,220,800		9,556,500	1,376,682,839								1,544,460,139
35001001 Ministry of Enviornment and Forestry Resources				8,908,900		380,000	10,250,820								19,539,720
35002001 Gombe Goes Green (3G) Coordination Office			518,000												518,000
35016001 Environment Protection Agency (GOSEPA)				177,000											177,000

ANALYSIS OF RECURRENT REVENUE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS – CONT'D

Sub Organisation Codes and Description	11010000	12010000	12020000	12040000	12050000	12060000	12070000	12080000	12090000	12100000	12110000	12120000	12130000	12140000	Grand Total
	Federal Government Share of Federation Accounts	Taxes	Licenses	Fees	Fines	Sales	Earnings	Rents on Government Property	Rents on Lands and Other Property	Repayments General	Investments Income	Interest Earned	Reimbursement General	Miscellaneous	
	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Jan - Dec	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
39001001 Sports Commission							650,000								650,000
40001001 Auditor General State				940,000											940,000
47001001 Civil Service Commission				-		1,927,996									1,927,996
48001001 Gombe State Independent Electoral Commission				-		10,100,000									10,100,000
51001001 Ministry for Local Government				-		3,762,903,266									3,762,903,266
52001001 Min. of Water, Environment and Forest Resources			3,508,700	20,000		75,000	2,884,400								6,488,100
52102001 Gombe State Water Board			146,000	651,000		20,000	5,933,800								6,750,800
53053001 Gombe State Urban Planning & Development Board			7,257,520	17,419,000	10,528,000		17,671,940								52,876,460
60001001 Directorate of Lands				338,500	59,765				19,496,504						19,894,769
60002001 Office of the Surveyor General				6,482,500		588,700									7,071,200
60003001 Gombe State Geographic Information System - GOGIS				139,243,922		988,370	13,598,421		222,900,294						376,731,007
64001001 Local Government Service Commission						4,441,000									4,441,000
66001001 Ministry of Higher Education			300,000			1,500,000									1,800,000
66018001 State Polytechnic Bajoga				9,597,456		110,000	9,518,720								19,226,176
66019002 College of Legal & Islamic Studies				15,365,000		1,294,000								7,648,500	24,307,500
66020001 College of Education Billiri				6,079,350		153,658	3,692,098	1,473,663					100,189		11,498,957
66021001 Gombe State University				1,371,544,703		13,039,584	115,743,589	977,929						14,478,877	1,515,784,681
69001001 Ministry of Cooperative				1,232,650		346,000									1,578,650
71001001 Ministry of Special Duties & Intergovernmental Affairs				1,295,000	531,000										1,826,000
Grand Total	286,218,653,644	7,411,605,515	189,657,158	3,227,266,415	65,808,187	4,685,735,605	2,396,727,894	6,720,392	242,396,799	40,200,540	119,151,724	1,575,168,824	732,223,483	116,860,760	307,028,176,941

GOMBE STATE GOVERNMENT - Jan - Dec 2024
ANALYSIS OF CAPITAL RECEIPTS BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Program Codes and Description		Economic Classification Codes and Description										Total Capital Receipts by Sub Organisation	
		13000000		14010100		14020200		14030100		14030200			
		Aids and Grants		Transfer from Consolidated Revenue Fund		Other Capital Receipts		Domestic Loans/Borrowing Receipts		International Loans/Borrowing Receipts			
		Jan - Dec 2024		Jan - Dec 2024		Jan - Dec 2024		Jan - Dec 2024		Jan - Dec 2024		Jan - Dec 2024	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
11001001	Office of the Executive Governor												
15001001	Ministry of Agriculture and Animal Husbandry	27,800,000	1,400,000,000									27,800,000	1,400,000,000
17001001	Ministry of Education	-	-									-	-
17003001	State Universal Basic Education	1,395,784,959	100,000,000									1,395,784,959	100,000,000
20001001	Ministry of Finance and Economic Development	26,852,050,889	126,450,000,000							10,723,380,919	46,160,000,000	37,575,431,808	172,610,000,000
20007001	Office Of The Accountant General			137,077,673,863	181,346,131,433	10,089,533,712	8,000,000,000	20,926,400,951	33,000,000,000			168,093,608,527	222,346,131,433
21003001	Primary Health Care Development Agency	-	50,000,000									-	50,000,000
22001001	Ministry of Commerce, Industry and Tourism	-	200,000,000									-	200,000,000
Total Capital Receipts by Economic		28,275,635,848	128,200,000,000	137,077,673,863	181,346,131,433	10,089,533,712	8,000,000,000	20,926,400,951	33,000,000,000	10,723,380,919	46,160,000,000	207,092,625,294	396,706,131,433

GOMBE STATE GOVERNMENT - Jan - Dec 2024
ANALYSIS OF CAPITAL EXPENDITURE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS

Sub-Org Code	Location Codes and Description	Economic Codes and Classifications										Total Capital Expenditure by Sub Organization	
		23010100		23020100		23030100		23040100		23050100			
		Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non Tangible Assets			
		Jan - Dec 2024		Jan - Dec 2024		Jan - Dec 2024		Jan - Dec 2024		Jan - Dec 2024		Jan - Dec 2024	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
11001002	Deputy Governor's Office						2,000,000				2,000,000		4,000,000
11004001	Human Capital Development		20,000,000										20,000,000
11006001	Project Implementation Monitoring And Evalu		10,000,000				5,000,000						15,000,000
11008001	State Emergency Management Agency (SEMA)	1,500,000	30,000,000	14,450,000	17,000,000					17,950,000	25,000,000	33,900,000	72,000,000
11010001	Budget Monitoring and Price Intelligent Unit (Due Process)		10,000,000										10,000,000
11013001	Office of the Secretary to the State Government												
11033001	Gombe State Agency For The Control Of Aids		4,500,000										4,500,000
11034001	Establishment and Service Matters Bureau		10,000,000								10,000,000		20,000,000
11034002	Gombe State Bureau of Public Service Reform												
11035001	Gombe State Pension Bureau				5,000,000						5,000,000		10,000,000
11035002	Local Government Pension Board		8,000,000				3,500,000						11,500,000
11037001	Muslim Pilgrims Welfare Board		500,000		1,000,000		500,000						2,000,000
11038002	Christian Pilgrims Welfare Board		2,000,000		500,000		500,000						3,000,000
12003001	Gombe State House of Assembly		15,000,000		9,000,000		500,000				1,000,000		25,500,000
12004001	Gombe State House of Assembly Service Commission		5,000,000										5,000,000
13001001	Ministry of Youth and Sport Development				5,000,000		1,000,000			1,241,657,985	1,279,000,000	1,241,657,985	1,285,000,000
13002001	Gombe State Security Traffic & Environmental Corps - G-TEC									192,825,000	250,000,000	192,825,000	250,000,000
26001001	Ministry of Justice		50,000,000		60,500,000						50,000,000		160,500,000
26051001	High Court of Justice		227,000,000		158,000,000		65,000,000		20,000,000		20,000,000		490,000,000
26053001	Sharia Court of Appeal	1,419,000	190,000,000	85,610,333	300,000,000	790,000	1,020,000,000					87,819,333	1,510,000,000
28001001	Ministry of Science, Technology and Innovation		42,000,000		84,500,000		5,000,000			6,000,000	37,600,000	6,000,000	169,100,000
31001001	Ministry of Energy and Mineral Resources		55,000,000		165,000,000					40,048,900	170,000,000	40,048,900	390,000,000
34001001	Ministry of Works Housing and Transport		55,000,000	90,591,980,057	122,710,765,855	1,213,242,313	1,355,000,000			134,842,784	320,000,000	91,940,065,153	124,440,765,855
34002001	Directorate of Rural Roads			4,151,029,232	4,213,200,000		10,000,000					4,151,029,232	4,223,200,000
34004001	State Road Maintenance Agency				45,000,000		80,000,000						125,000,000
35001001	Ministry of Environment and Forestry Resources							0				0	
35002001	Gombe Goes Green (3G) Coordination Office				150,000,000								150,000,000
35016001	Environment Protection Agency (GOSEPA)		10,000,000		40,000,000				2,481,714,655	4,340,000,000		2,481,714,655	4,390,000,000
36001001	Ministry of Culture and Tourism												
38004001	Bureau of Statistics		47,000,000								7,000,000		54,000,000
39001001	Sports Commission		20,000,000		50,000,000		50,000,000						120,000,000
40001001	Auditor General State	5,247,000	160,000,000				10,000,000					5,247,000	170,000,000
47001001	Civil Service Commission		1,500,000				1,000,000						2,500,000
48001001	Gombe State Independent Electoral Commission		1,000,000				1,000,000				1,000,000		3,000,000
50001001	Fiscal Responsibility Commission	8,110,000	13,500,000								2,000,000	8,110,000	15,500,000
51001001	Ministry for Local Government		13,000,000		12,000,000		110,000,000				5,000,000		140,000,000
51001002	Gombe State Joint Project Development Agency	6,123,758,097	6,210,011,000	1,786,565,314	1,804,010,000	24,508,398	35,000,000				10,000	7,934,831,809	8,049,031,000
52001001	Min. of Water, Environment and Forest Resources		3,000,000	3,619,932,791	3,793,500,000		4,000,000	13,294,510,322	13,303,000,000		26,600,000	16,914,443,113	17,130,100,000
52102001	Gombe State Water Board	171,329,421	232,100,000	422,740,786	561,000,000	144,233,905	307,000,000			2,491,810,165	2,506,000,000	3,230,114,277	3,606,100,000
52103001	Rural Water Supply & Sanitation Agency (RUWASA)				600,000,000					449,622,347	1,600,000,000	449,622,347	2,200,000,000
52103002	Gombe State Agency for Rural Development												
53001001	Ministry of Housing and Urban Development												

GOMBE STATE GOVERNMENT - Jan - Dec 2024

ANALYSIS OF CAPITAL EXPENDITURE BY SUB ORGANISATION AND ECONOMIC CLASSIFICATIONS – CONT'D

Sub-Org Code	Location Codes and Description	Economic Codes and Classifications										Total Capital Expenditure by Sub Organization	
		23010100		23020100		23030100		23040100		23050100			
		Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non Tangible Assets		Jan - Dec 2024	
		Jan - Dec 2024		Jan - Dec 2024		Jan - Dec 2024		Jan - Dec 2024		Jan - Dec 2024		Jan - Dec 2024	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
53011001	Gombe State Housing Corporation	-	-	-	-	-	-	-	-	-	-	-	-
53053001	Gombe State Urban Planning & Development Board	-	55,000,000	-	250,000,000	-	45,000,000	-	-	5,876,000	50,000,000	5,876,000	400,000,000
53057001	Gombe State Agency for Community Development	-	-	-	-	-	-	3,764,212,818	3,765,000,000	-	1,000,000	3,764,212,818	3,766,000,000
54001001	Ministry of Rural Dev, Community Dev, and Cooperative	-	-	-	-	-	-	-	-	-	-	-	-
54002001	Gombe Rural Access Road Agency	-	-	-	-	-	-	-	-	-	-	-	-
60001001	Directorate of Lands	3,856,196,780	6,890,000,000	-	-	-	-	-	-	-	10,000,000	3,856,196,780	6,900,000,000
60002001	Office of the Surveyor General	-	18,000,000	-	-	-	-	-	-	17,640,000	20,000,000	17,640,000	38,000,000
60003001	Gombe State Geographic Information System - GOGIS	11,790,000	15,000,000	190,767,524	192,000,000	-	-	-	-	-	1,000,000	202,557,524	208,000,000
64001001	Local Government Service Commission	-	750,000	-	-	-	1,000,000	-	-	-	250,000	-	2,000,000
66001001	Ministry of Higher Education	-	-	587,649,444	679,800,000	534,424,144	535,000,000	-	-	45,755,326	64,200,000	1,167,828,914	1,279,000,000
66018001	State Polytechnic Bajoga	-	51,500,000	-	104,000,000	-	10,000,000	-	500,000	-	-	-	166,000,000
66019002	College of Legal & Islamic Studies	366,493,999	387,000,000	776,523,574	970,300,000	-	3,000,000	-	-	-	-	1,143,017,574	1,360,300,000
66020001	College of Education Billiri	-	31,000,000	-	16,000,000	-	6,000,000	-	1,000,000	-	6,000,000	-	60,000,000
66021001	Gombe State University	-	-	-	295,000,000	-	5,000,000	-	-	393,156,966	700,000,000	393,156,966	1,000,000,000
66022001	Gombe State University of Science & Technology Kumo	-	-	-	-	-	-	-	-	-	-	-	-
66056001	Scholarship Board	-	-	-	-	-	-	-	-	-	100,000,000	-	100,000,000
68001001	Ministry of Metropolitan and Urban Development	-	-	-	-	-	-	-	-	-	-	-	-
69001001	Ministry of Cooperative	-	-	-	-	-	-	-	-	-	-	-	-
70001001	Ministry of Animal Husbandry & Normadic Affairs	-	-	-	-	-	-	-	-	-	-	-	-
71001001	Ministry of Special Duties & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	-	-	-
72001001	Ministry of Community Development and Poverty Alleviation	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure by Economic		15,503,454,747	22,821,661,000	108,076,661,184	149,944,775,855	2,990,066,424	5,964,200,000	19,540,437,795	21,429,500,000	60,266,859,616	64,710,360,000	206,377,479,767	264,870,496,855