

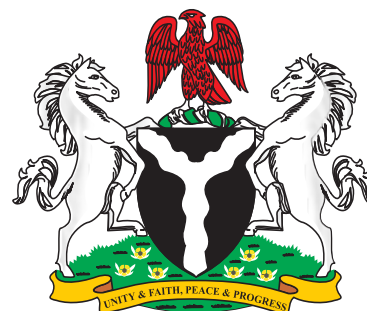
GOMBE STATE

FEDERAL REPUBLIC OF NIGERIA

REPORT OF THE **ACCOUNTANT GENERAL**

WITH FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER, 2023





GOMBE STATE
FEDERAL REPUBLIC OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

With Financial Statements
For The Year Ended 31st December, 2023





GOMBE STATE OF NIGERIA



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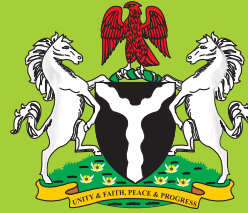
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GOMBE STATE
FEDERAL REPUBLIC OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

With Financial Statements
For The Year Ended 31st December, 2023

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:

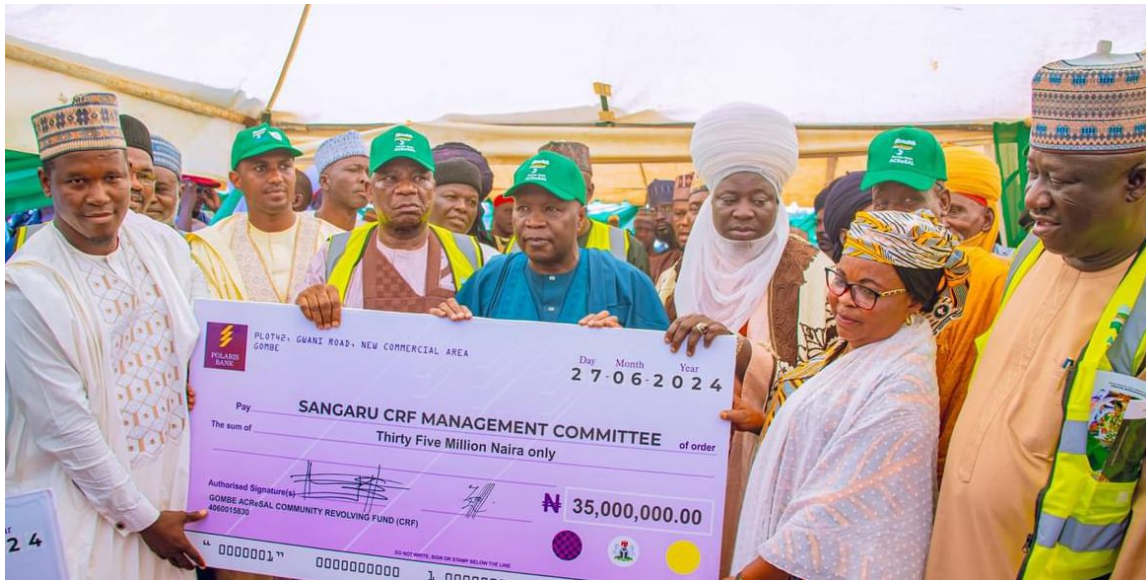
AMINU UMARUYUGUDAPhD,FCNA, ACA
OFFICE OF THE ACCOUNTANT GENERAL
TREASURY HOUSE
MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT
GOMBE, GOMBE STATE

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



GOMBE STATE OF NIGERIA





HIS EXCELLENCY
MUHAMMADU INUWA YAHAYA, CON
(DAN MAJEN GOMBE)
GOVERNOR, GOMBE STATE



GOMBE STATE OF NIGERIA





HIS EXCELLENCY
DR. MANASSEH DANIEL JATAU
(TAURARON WAJA)
DEPUTY GOVERNOR, GOMBE STATE



GOMBE STATE OF NIGERIA





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



GOMBE STATE OF NIGERIA





MUHAMMAD GAMBO MAGAJI

**HONORABLE COMMISSIONER OF FINANCE,
GOMBE STATE**



GOMBE STATE OF NIGERIA





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



GOMBE STATE OF NIGERIA



COMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023



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



MOHAMMED Y. KULANI, FCNA
Director Final Account



BUHARI DATTI SANI
Director Inspectorate



SANI ARI
Director Computer



ABUBAKAR F. BAJOGA
Director Internal Audit



KASIMU UMAR
Director Joint Account



LAMI M. KWAMI, FCNA
Head of Operations



MUSA ZAKARI AHMED
Head of Subsidiary Account



SILFA Y. NIDIN
CAPAT



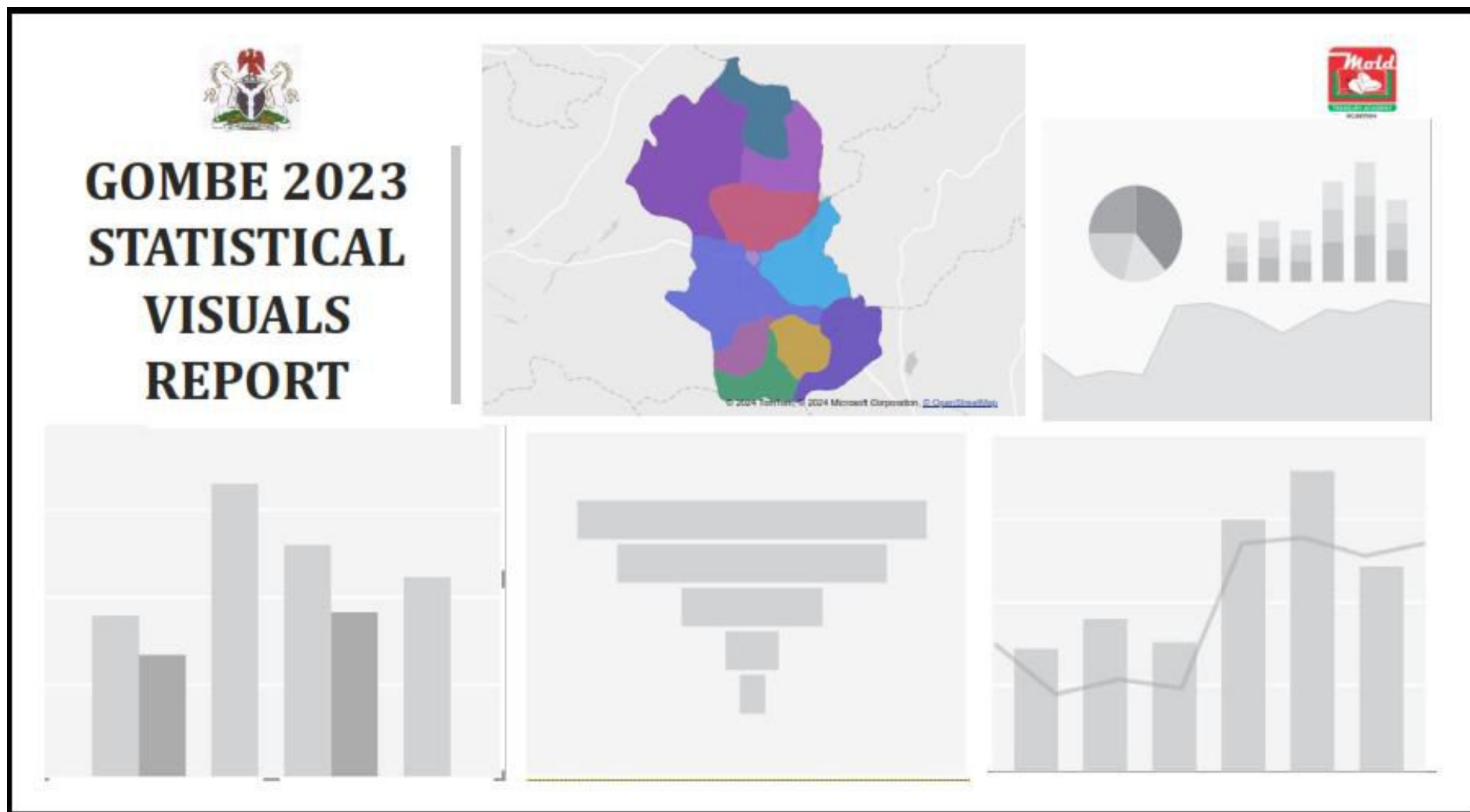
SHUAIBU HARUNA
*Deputy Director
Expenditure*



STAFF OF FINAL/CENTRAL ACCOUNT



STAFF OF PAYROLL UNIT



GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

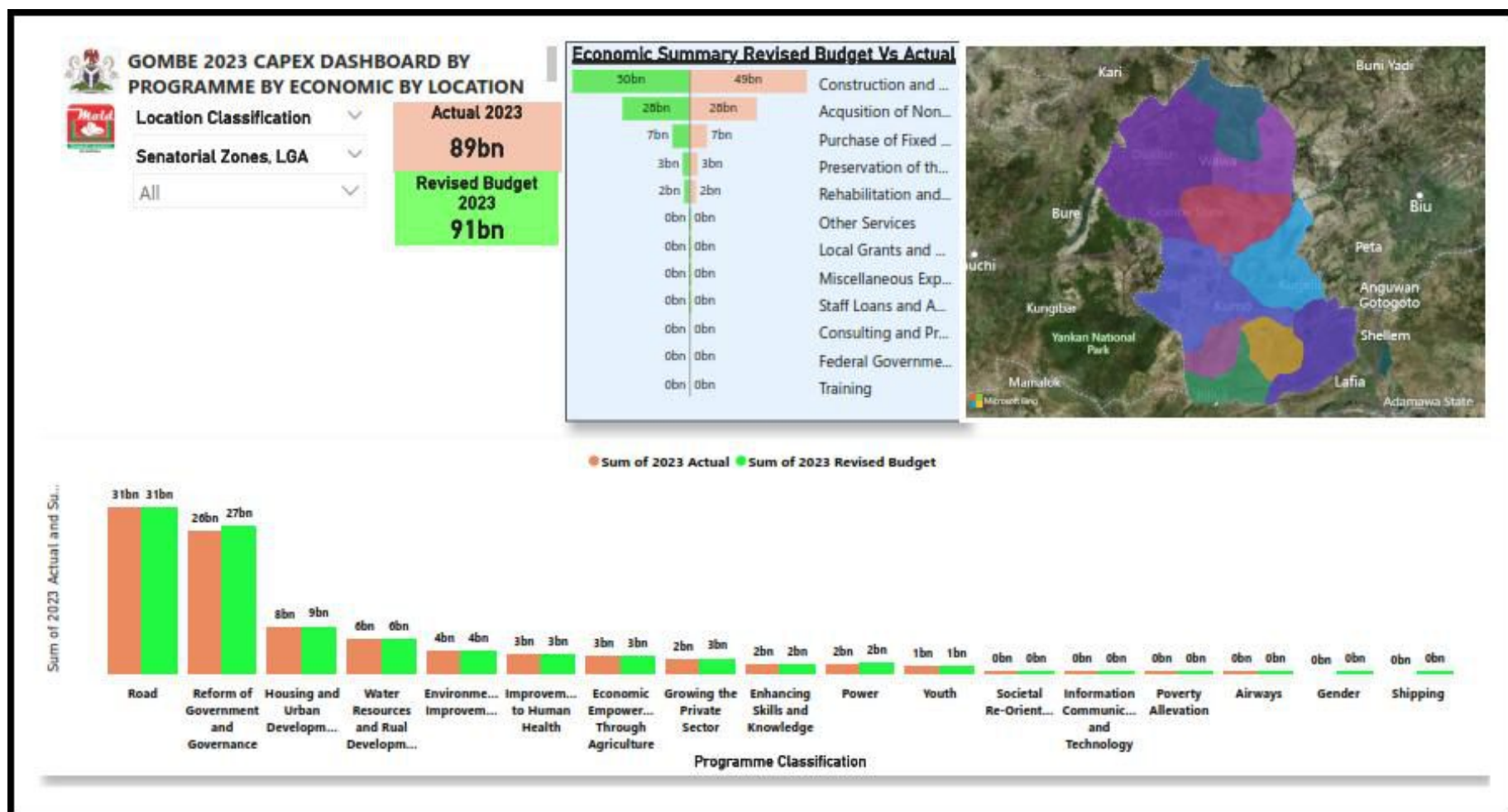


Figure 1: The Government of Gombe State focused on Construction and Provision of Fixed Assets with emphasis on Road as well as Reform of Government and Governance, Housing and Urban Development, Water Resources Infrastructure, Environmental Improvement, Improvement to Human Health, and Enhancing Skills and Knowledge among others in the fiscal year 2023.

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

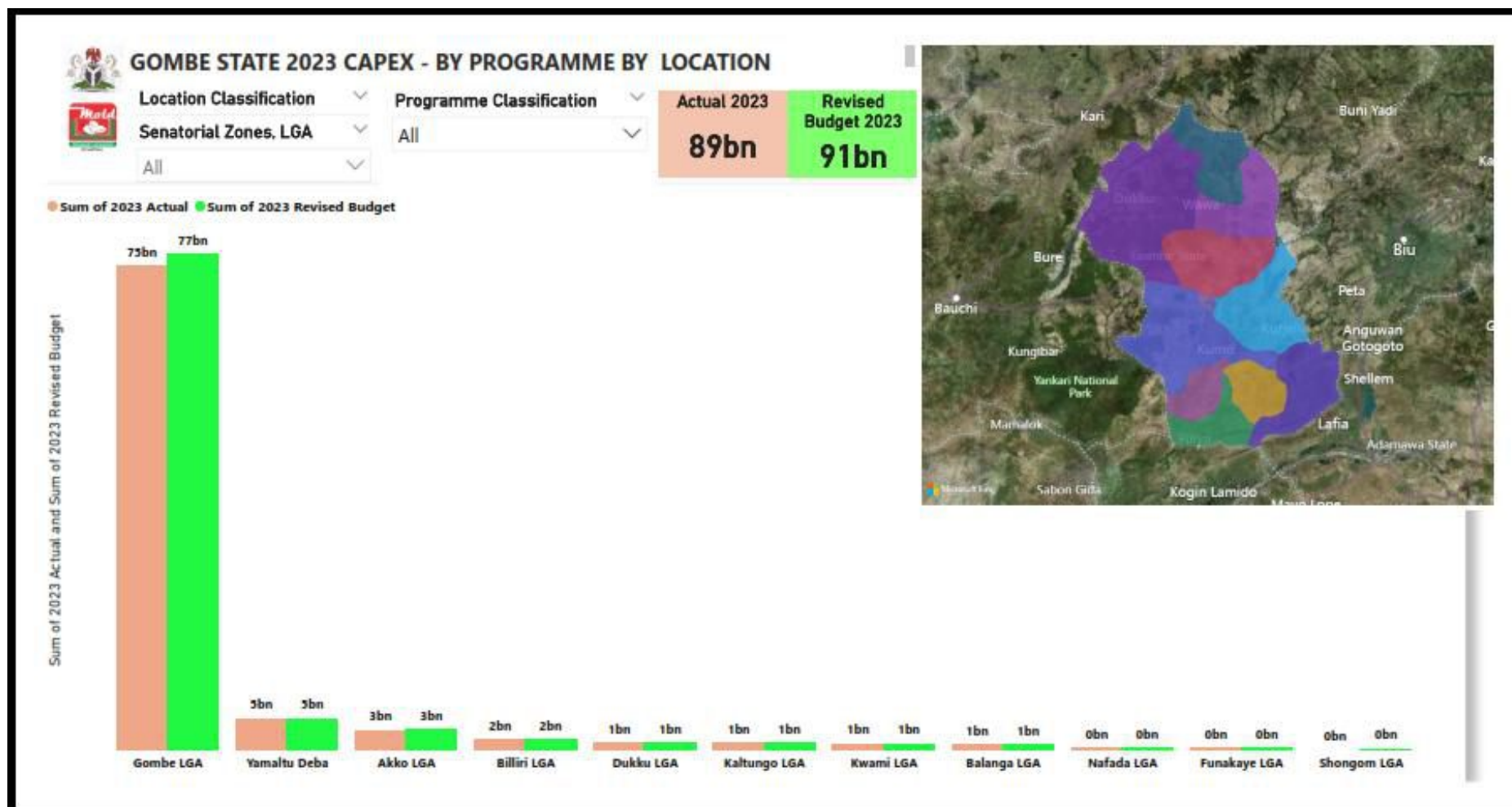


Figure 2: The Revised Budget for the Fiscal Year 2023 was N91 Billion. Actual Expenditure was N89 Billion. Gombe, Yamaltu Deba, Akko and Billiri Local Governments received appreciable allocations of the State Budget and Actual Capital Expenditure Projects.

COMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

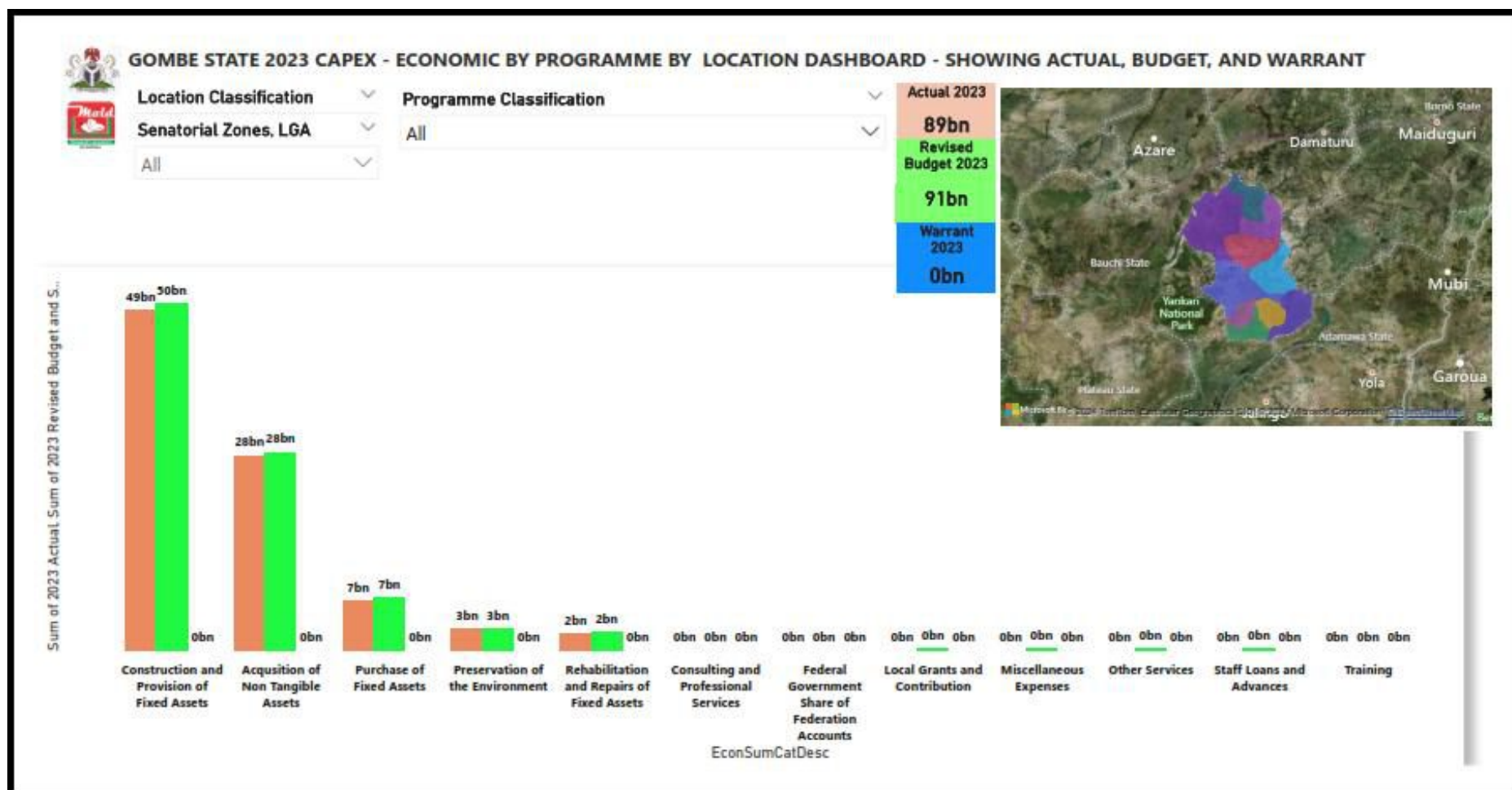


Figure 3: The major investments in infrastructure in the Fiscal Year 2023 was in the Construction and Provision of Fixed Assets.

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

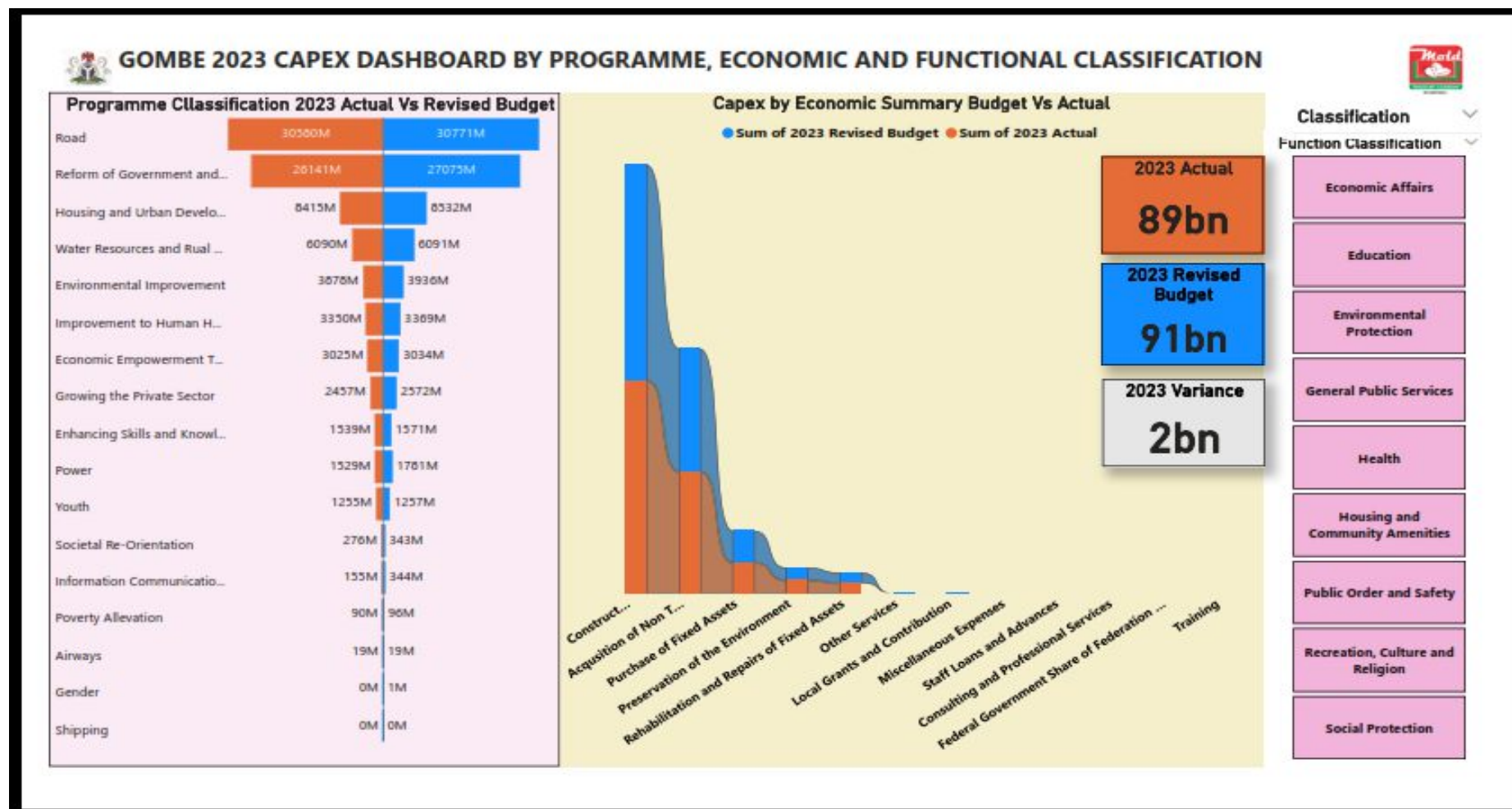


Figure 4: Capital Expenditure by Programme Classification shows that Road; However, Reform of Government and Governance, Housing and Urban Development and Water Resources Infrastructure also received Significant Allocation in the Fiscal Year 2023.

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

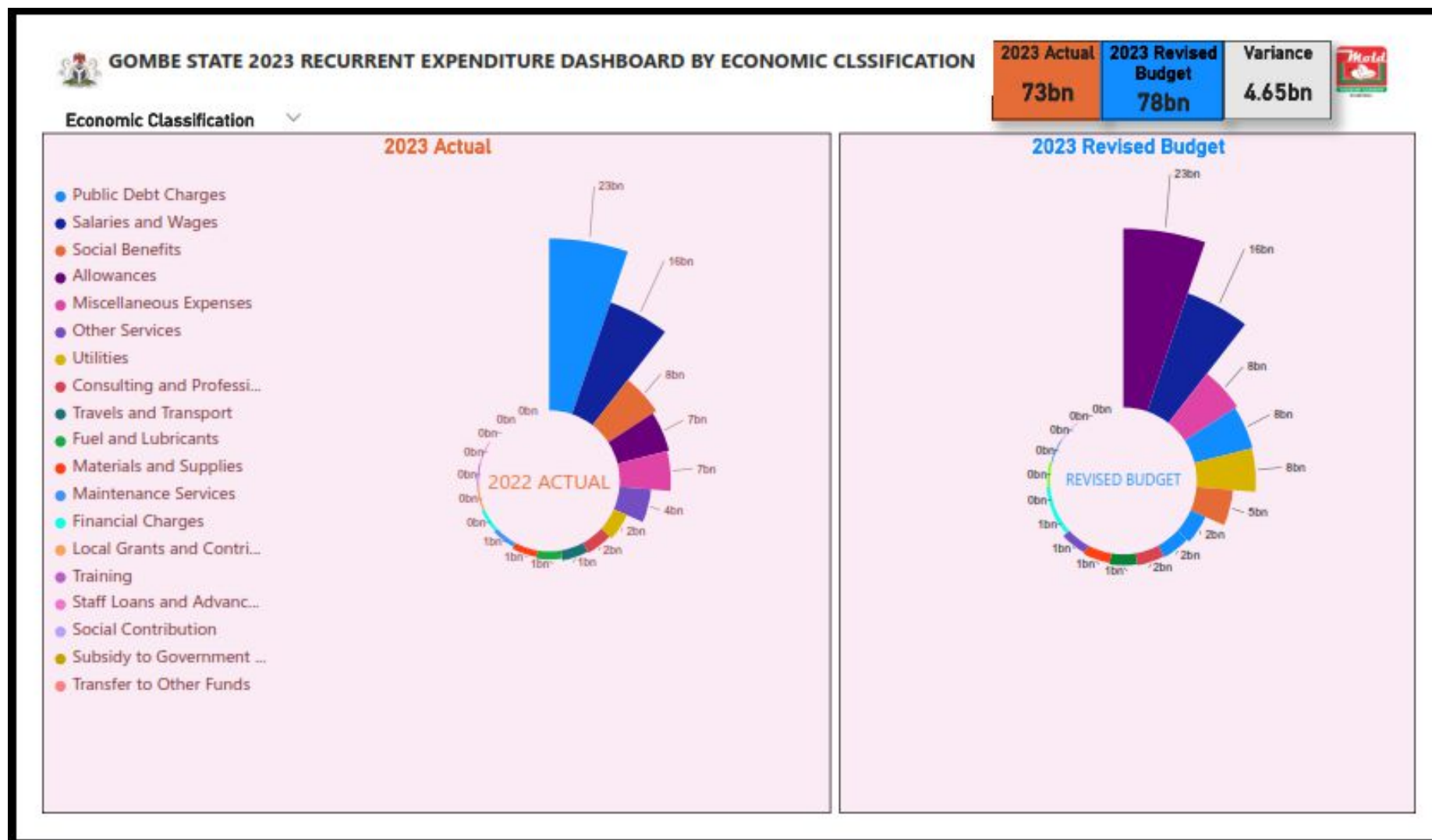


Figure 5: Public Debt Charges, Salaries and wages, Social Benefits, Allowances and Miscellaneous Expenses consumed the largest share of total recurrent expenditure in 2023.

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

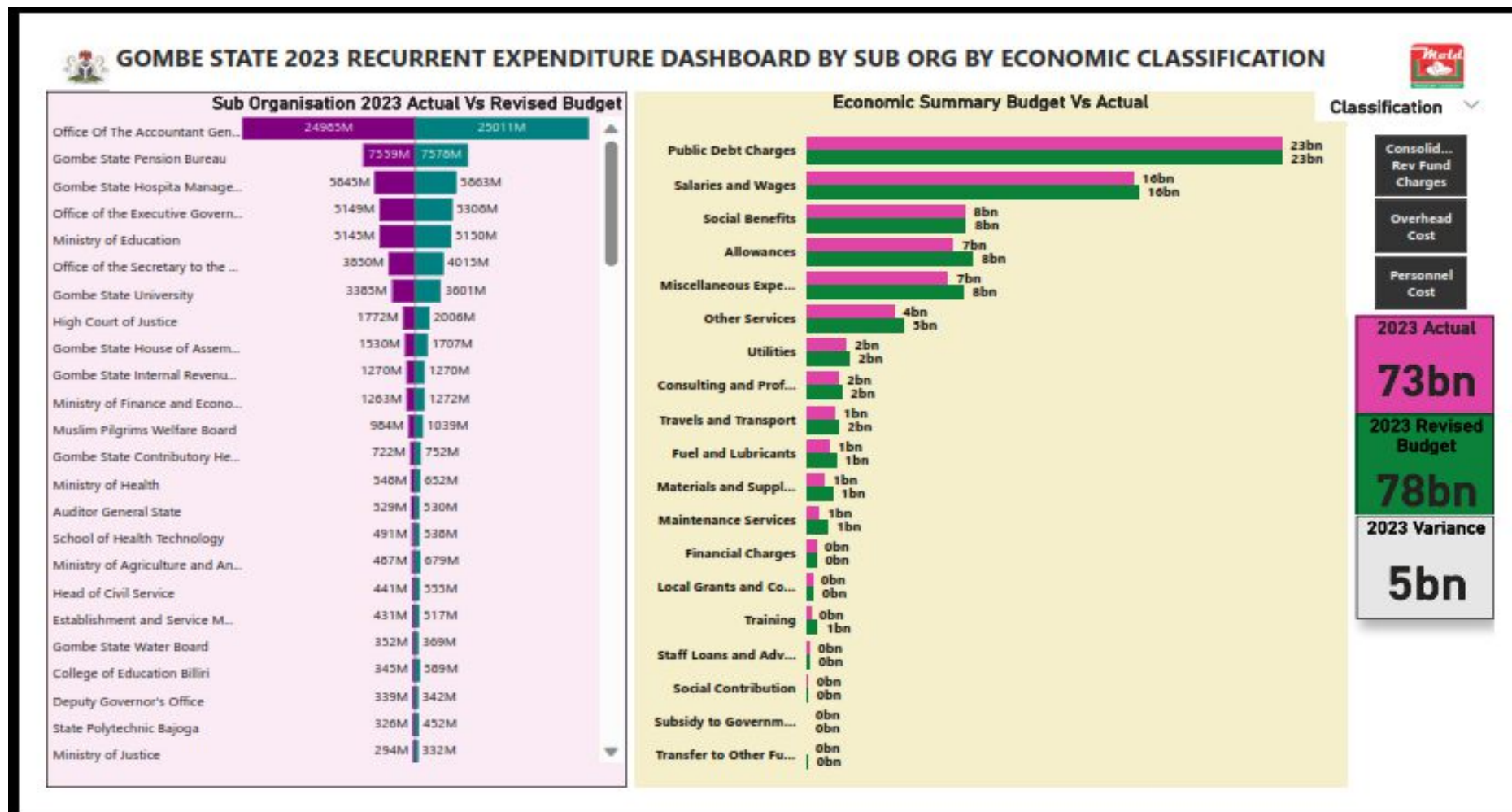


Figure 6: The visual on the left shows the spread of actual and budgeted expenditure incurred by organizations/MDAs in Gombe state while the visual on the right shows recurrent expenditure (Actual and Budgeted) by economic classifications.

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

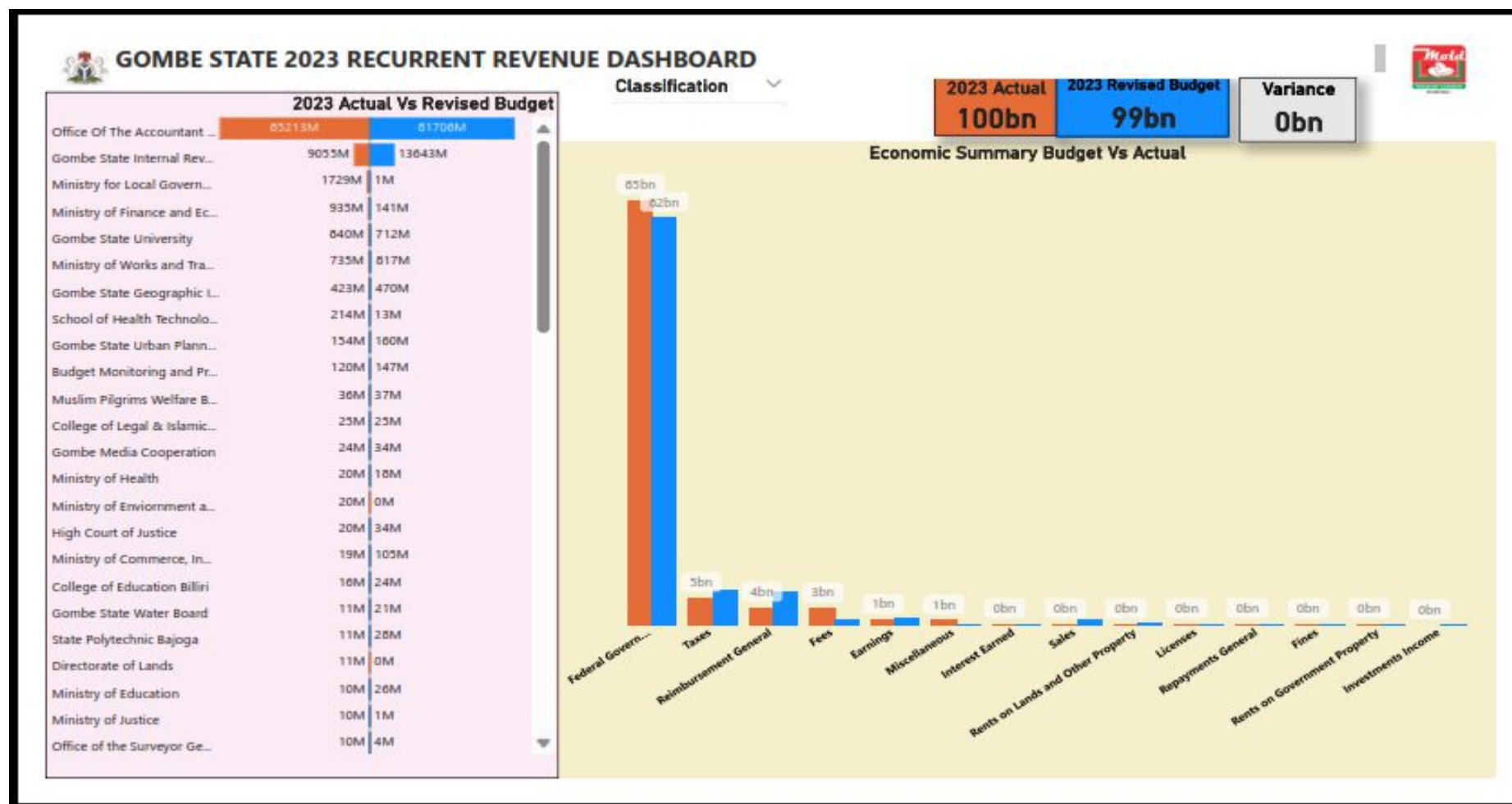


Figure 7: The visual on the left shows the spread of actual and budgeted revenue collection by organizations/MDAs in the fiscal year 2023. The visual on the right shows recurrent revenue by economic classifications. Statutory Allocations from the Federation Account still make up a large share of the 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 Remitaetc.) geared towards total integration of Payment Gateways to the State Integrated Financial Management Information System.



GOMBE STATE
FEDERAL REPUBLIC OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

With Financial Statements

For The Year Ended 31st December, 2023

01 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, 2023 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 .

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

1.2 CONSOLIDATED FINANCIAL SUMMARY FOR THE FISCAL YEAR 2023

	Actual 2022	Actual 2023	Original Budget 2023	Final Budget 2023	Variance 2023
	₦	₦	₦	₦	₦
Opening Balance	15,435,668,150.28	35,850,750,853.22	13,000,000,000.00	36,250,000,000.00	399,249,146.78-
Receipts:					
Statutory Allocation from FAAC	35,757,428,085.17	30,176,106,289.39	42,000,000,000.00	32,000,000,000.00	1,823,893,710.61-
Share of VAT from FAAC	23,070,216,805.60	31,408,980,040.35	20,500,000,000.00	28,500,000,000.00	2,908,980,040.35+
Other Statutory Transfers	14,540,051,390.57	48,908,775,228.51	10,000,000,000.00	36,900,000,000.00	12,008,775,228.51+
Internally Generated Revenue	13,210,968,086.25	15,179,050,180.25	18,217,450,000.00	18,217,450,000.00	3,038,399,819.75-
Grants & Miscellaneous	11,870,103,282.54	21,602,696,248.04	20,600,000,000.00	29,420,000,000.00	7,817,303,751.96-
Miscellaneous Capital Receipts	3,116,636,841.94	5,564,118,030.57	15,000,000,000.00	5,500,000,000.00	64,118,030.57+
Total Current Year Receipts	101,565,404,492.07	152,839,726,017.11	126,317,450,000.00	150,537,450,000.00	2,302,276,017.11+
Total Projected Funds Available	117,001,072,642.35	188,690,476,870.33	139,317,450,000.00	186,787,450,000.00	1,903,026,870.33+
Recurrent Expenditure: Economic Classification:					
Personnel Cost	21,828,031,212.38	22,899,517,536.43	23,534,747,000.00	24,132,656,000.00	1,233,138,463.57+
Social Benefits	7,720,621,550.86	8,373,410,622.89	5,293,500,000.00	8,428,954,000.00	55,543,377.11+
Overhead Costs	18,951,049,699.69	19,375,156,897.02	29,226,505,000.00	22,709,170,500.00	3,334,013,602.98+
CRFC - (Excluding Public Debt & Social Benefit)	8,895,737,070.38	9,367,668,004.91	9,125,500,000.00	9,379,620,000.00	11,951,995.09+
Repayment of External Loans	973,737,210.60	1,664,899,535.56	1,772,700,000.00	1,665,000,000.00	100,464.44+
Repayment of Internal Loans	24,009,447,136.22	11,248,640,137.41	7,600,000,000.00	11,260,071,500.00	11,431,362.59+
Total Recurrent Expenditure	82,378,623,880.13	72,929,292,734.22	76,552,952,000.00	77,575,472,000.00	4,646,179,265.78+
Capital Expenditure: Programme Classification:					
01 Economic Empowerment Through Agriculture	2,680,749,000.00	3,025,368,711.76	2,785,500,000.00	3,034,295,000.00	8,926,288.24+
02 Societal Re - Orientation	20,759,628.27	275,759,392.15	592,000,000.00	342,775,000.00	67,015,607.85+
03 Poverty Alleviation	2,750,000.00	90,000,000.00	442,000,000.00	96,050,100.00	6,050,100.00+
04 Improvement to Human Health	3,169,521,005.34	3,349,834,206.32	4,099,000,000.00	3,368,932,102.00	19,097,895.68+
05 Enhancing Skills and Knowledge	4,420,156,063.58	1,538,888,333.42	4,241,800,000.00	1,571,203,213.00	32,314,879.58+
06 Housing and Urban Development	1,454,933,788.08	8,415,059,917.71	9,369,000,000.00	8,531,770,244.00	116,710,326.29+
07 Gender			1,486,000,000.00	1,034,000.00	1,034,000.00+
08 Youth	155,894,100.00	1,255,321,197.31	1,395,000,000.00	1,256,975,300.00	1,654,102.69+
09 Environmentat Improvement	1,706,329,814.03	3,878,043,915.81	4,519,500,000.00	3,935,791,400.00	57,747,484.19+
10 Water Resources and Rural Development	11,896,004,967.24	6,090,384,654.08	6,816,500,000.00	6,091,429,300.00	1,044,645.92+
11 Information Communication & Technology		155,458,674.00	825,000,000.00	344,172,000.00	188,713,326.00+
12 Growing the Private Sector	10,576,856,427.65	2,457,262,217.00	12,087,000,000.00	2,572,102,000.00	114,839,783.00+
13 Reform of Government and Governance	13,826,314,756.29	26,140,883,189.70	29,295,450,000.00	27,075,396,341.00	934,513,151.30+
14 Power	90,000.00	1,529,499,167.07	4,014,500,000.00	1,780,814,000.00	251,314,832.93+
17 Road	11,690,618,804.01	30,580,162,855.81	17,440,000,000.00	30,771,200,000.00	191,037,144.19+
18 Airways	92,412,991.00	19,295,450.00	25,000,000.00	19,300,000.00	4,550.00+
20 Shipping			30,000,000.00	10,000.00	10,000.00+
Total Capital Expenditure by Programme	61,693,391,345.49	88,801,221,882.14	99,463,250,000.00	90,793,250,000.00	1,992,028,117.86+
Total Expenditure (Budget Size)	144,072,015,225.62	161,730,514,616.36	176,016,202,000.00	168,368,722,000.00	6,638,207,383.64+
Budget Surplus/(Deficit)	27,070,942,583.27	26,959,962,253.97	36,698,752,000.00	18,418,728,000.00	8,541,234,253.97+
Movement in Other Cash Equivalents:					
Below the Line Receipts	13,905,844,370.15	14,531,595,507.54			14,531,595,507.54+
Below the Line Payments	11,901,223,419.35	(18,337,732,468.11)			18,337,732,468.11-
Sub-Total: Movement in Other Cash Equivalents	2,004,620,950.80	(3,806,136,960.57)			3,806,136,960.57-
Financing of Deficit by Borrowing:					
Internal Loans	60,452,150,336.65	16,181,848,287.30	12,100,000,000.00	53,000,000,000.00	36,818,151,712.70-
External Loans	464,922,149.04	4,593,539,750.44	27,000,000,000.00	10,815,000,000.00	6,221,460,249.56-
Total Loans	60,917,072,485.69	20,775,388,037.74	39,100,000,000.00	63,815,000,000.00	43,039,611,962.26-
Closing Balance	35,850,750,853.22	43,929,213,331.14	2,401,248,000.00	82,233,728,000.00	38,304,514,668.86-

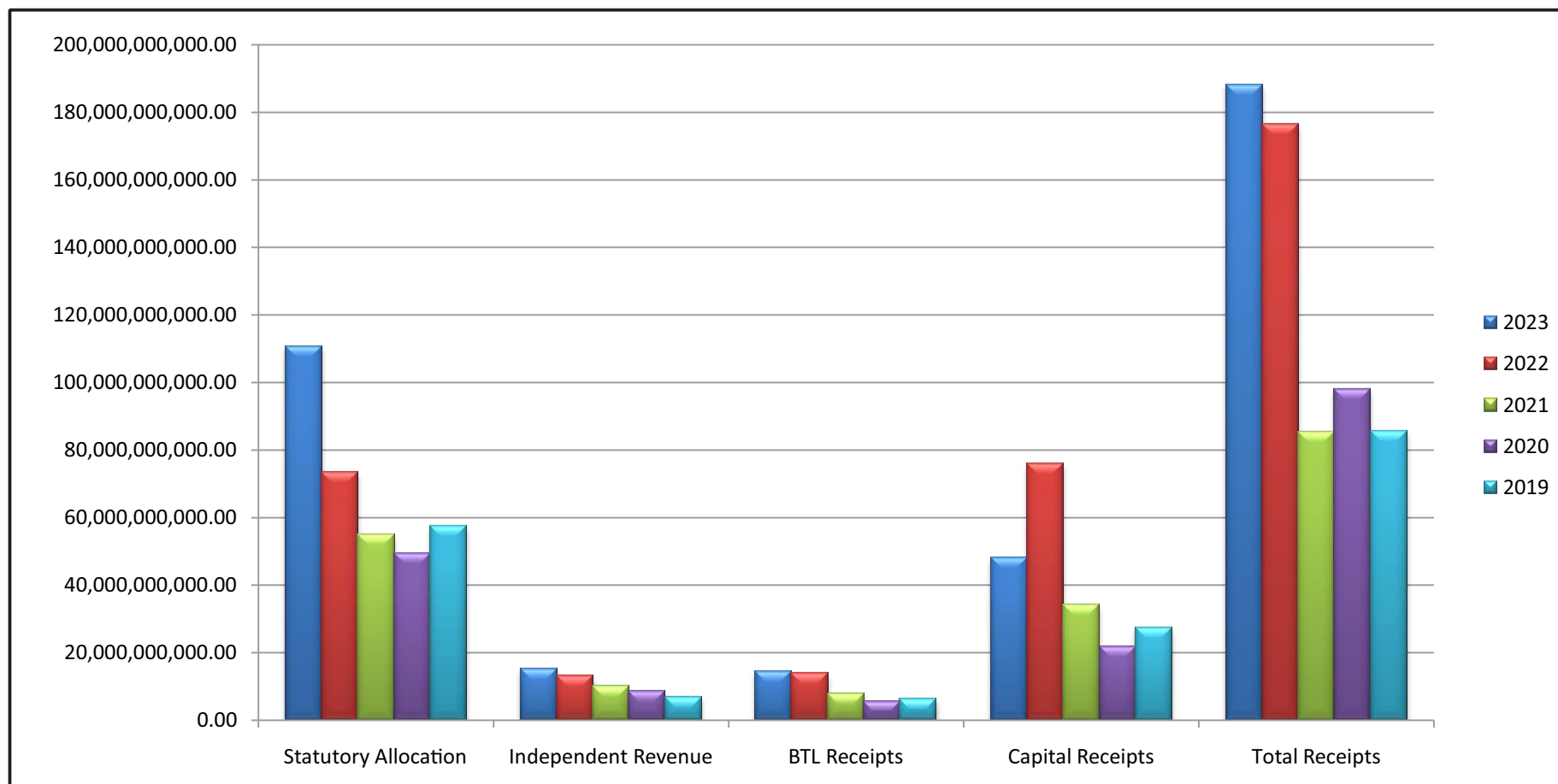
GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

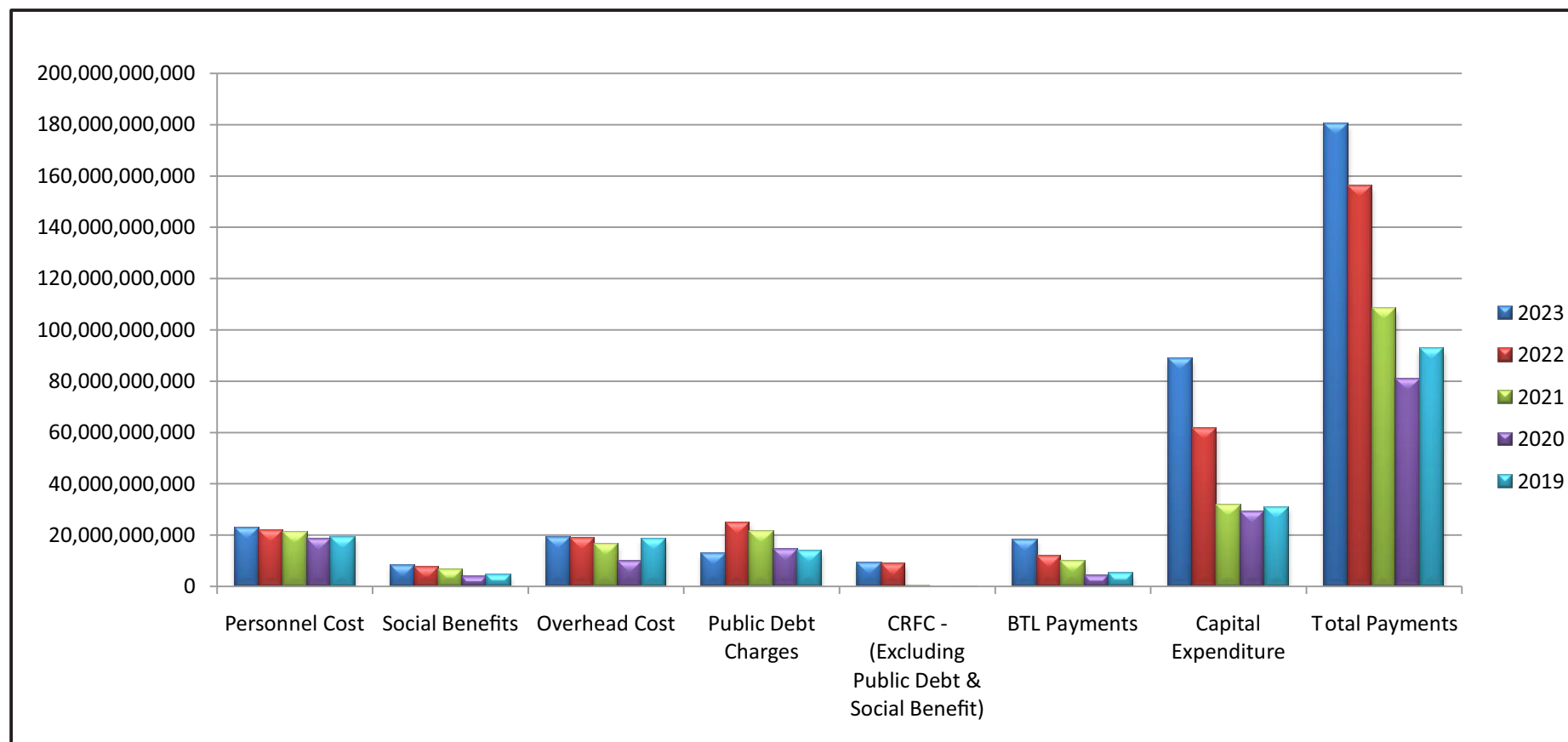
1.3 FIVE YEARS FINANCIAL SUMMARY

	2023	2022	2021	2020	2019
RECEIPTS:	₦	₦	₦	₦	₦
Statutory Allocation	110,493,861,558.25	73,367,696,281.34	54,736,390,560.81	49,286,301,145.56	57,412,351,575.81
Independent Revenue	15,179,050,180.25	13,210,968,086.25	10,023,295,524.19	8,637,425,194.37	6,832,026,079.50
BTL Receipts	14,531,595,507.54	13,905,844,370.15	7,949,201,056.92	5,551,126,203.96	6,153,163,785.36
Capital Receipts	47,942,202,316.35	75,903,812,610.17	34,173,666,001.71	21,772,732,850.34	27,415,079,880.78
Total Receipts	188,146,709,562.39	176,388,321,347.91	106,882,553,143.63	85,247,585,394.23	97,812,621,321.45
PAYMENTS:					
Personnel Cost	22,899,517,536.43	21,828,031,212.38	21,437,746,490.73	18,775,897,213.68	19,330,167,725.67
Social Benefits	8,373,410,622.89	7,720,621,550.86	6,720,614,436.83	3,781,923,523.25	4,673,609,852.94
Overhead Cost	19,375,156,897.02	18,951,049,699.69	16,506,273,105.58	9,888,648,382.91	18,715,955,670.03
Public Debt Charges	12,913,539,672.97	24,983,184,346.82	21,594,020,349.78	14,541,660,719.38	13,915,413,312.21
CRFC (Excluding Public Debt & Social Benefit)	9,367,668,004.91	8,895,737,070.38	477,201,442.94	181,077,773.92	165,988,076.76
BTL Payments	18,337,732,468.11	11,901,223,419.35	9,965,489,070.59	4,421,715,702.37	5,140,920,017.67
Capital Expenditure	88,801,221,882.14	61,693,391,345.49	31,576,469,483.04	29,033,404,804.15	30,715,081,084.39
Total Payments	180,068,247,084.47	155,973,238,644.97	108,277,814,379.49	80,624,328,119.66	92,657,135,739.67
CASH & BANK BALANCES:					
Net Cash Surplus/(Deficit)	8,078,462,477.92	20,415,082,702.94	1,395,261,235.86	4,623,257,274.57	5,155,485,581.78
Opening Cash/Bank Balance	35,850,750,853.22	15,435,668,150.28	16,830,929,386.14	12,207,672,111.57	7,052,186,529.79
Closing Cash/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

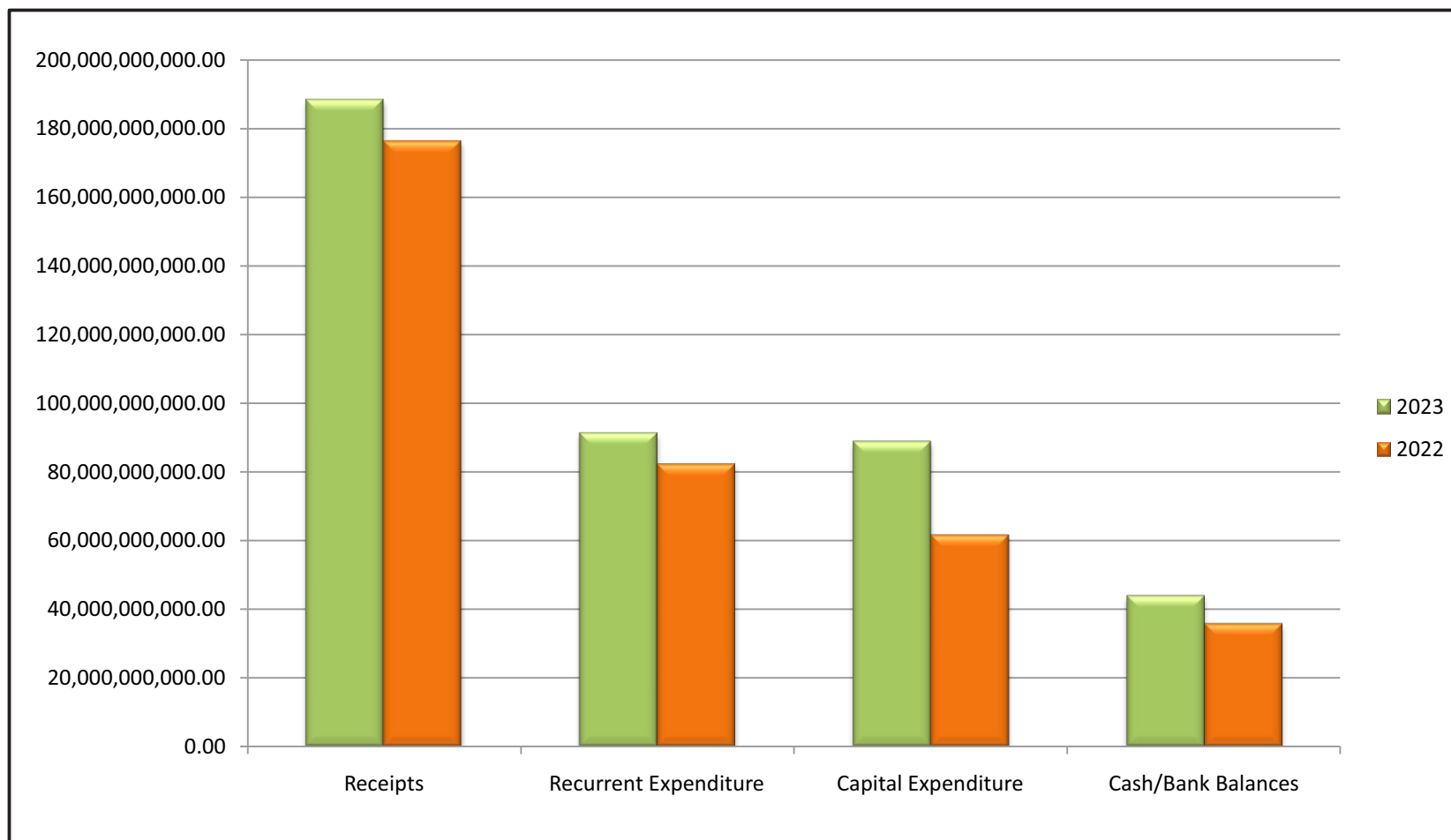
Actual Receipts for 5 Years



Actual Payments for 5 Years



Receipts and Payments 2023 and 2022



2.0 STATEMENT OF ACCOUNTING POLICIES

SECRET



GOMBE STATE GOVERNMENT OF NIGERIA OFFICE OF THE ACCOUNTANT GENERAL

Office: Treasury House, Ministry of Finance, PM.B. 0013, Gombe.

Emails: oaggombestate@yahoo.com

ACCOUNTING POLICIES

- I. 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.
 - III. Cash- Cash comprises cash at hand, demand deposits and cash equivalents.
 - IV. Cash equivalents are short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.
 - V. Cash basis means a bases of accounting that recognizes transactions and other events only when cash is received or paid.
 - VI. Cash flows are inflow and outflows of cash. Cash flow exclude movement between items that constitute cash as these components are part of the cash management of an entity rather than increase or decrease in the cash it controls.
 - VII. Cash receipts are cash inflows.
 - VIII. Cash payments are cash outflows.
 - IX. Cash controlled by an entity; Cash is controlled by an entity when the entity can use the cash for the achievement of its own objectives or otherwise 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 use to fund its operating objectives to acquire capital assets or repay its debt is controlled by the entity.
 - X. Government Business Enterprise means an entity that has the following characteristics
 - Ø Is an entity with power to contract in its own name.
 - Ø Has been assigned the financial and operational authority to carry on a business
 - Ø Sells goods and services in the normal course of its business to other entities at a profit or full cost recovery.

SECRET

- Ø Is not reliant on continuing government funding to be a going concern other than purchases of outputs at arm's length and
- Ø 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:
 - Ø recognizes all cash receipts, cash payments, and cash balances controlled by the entity; and
 - Ø 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 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.

13. Interest Received

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

14. 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.

15 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.

16. 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.

17. 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.

18. 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.

19. 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.

20. Prepayments:

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

21. Investments:

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

22. 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.

23. Cash Balances

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

24. 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.



22/03/24

Aminu Umaru Yuguda PhD, FCNA, ACA

Accountant General,
Office of the Accountant General,
Ministry of Finance,
Gombe State

SECRET



GOMBE STATE GOVERNMENT OF NIGERIA OFFICE OF THE ACCOUNTANT GENERAL

Office: Treasury House, Ministry of Finance, P.M.B. 0013, Gombe.
Emails: oaggombestate@yahoo.com

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Accountant General of Gombe State has prepared these Financial Statements under the provision of the Finance (Control and Management) Act 1958 as 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 2023 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 Honorable 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.

 22/03/24

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

SECRET

SECRET



OFFICE OF THE STATE AUDITOR GENERAL

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

Phone No: 08150637053, 08150636268

Our Ref: ACF./S.I/VOL.III/116

Your Ref:

Date: 4th July, 2024

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 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 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 statements which are prepared under IPSAS cash. It also includes an assessment of the accounting principles used in the preparation of the accounts and evaluation of the overall adequacy of the presentation of information in the Financial Statements. The Audit was carried out in accordance with Auditing Requirement as specified in the Audit Law 1959 (Chapter 14/5 (2) of the Federal Republic of Nigeria and Gombe State and Local Government Audit Law 2024 (as amended) section 11.1 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 duty and responsibility as 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 2023. The financial Statement have been certified subject to the observations/comment(s) contained in the report.

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

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

GOMBE STATE GOVERNMENT OF NIGERIA

STATEMENT NO. 1

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET 2023	Cash Flows from Operating Activities:	COA	NOTES	ACTUAL YEAR 2023	ACTUAL YEAR 2022
N	Receipts:			N	N
32,000,000,000.00	Statutory Allocations: FAAC	11010000	1	30,176,106,289.39	35,757,428,085.17
28,500,000,000.00	Value Added Tax Allocation	11010000	1	31,408,980,040.35	23,070,216,805.60
60,500,000,000.00	Sub-total - Statutory Allocation			61,585,086,329.74	58,827,644,890.77
6,991,749,995.00	Direct Taxes	12010000	2	5,480,166,762.69	4,290,535,925.53
153,400,000.00	Licences	12020000	2	117,466,712.70	64,829,005.00
1,036,055,005.00	Fees:	12040000	2	3,380,808,199.70	1,236,483,475.94
31,950,000.00	Fines	12050000	2	13,318,160.25	49,951,691.73
1,160,420,000.00	Sales	12060000	2	85,532,289.01	1,532,801,343.89
1,841,545,000.00	Earnings :	12070000	2	1,434,735,662.15	1,510,134,794.20
6,730,000.00	Rent of Government Property	12080000	2	10,735,244.38	2,457,478.84
361,000,000.00	Rent on Government Building	12090000	2	31,581,205.68	258,427,179.45
11,500,000.00	Repayments-General:	12100000	2	21,945,572.32	76,735,887.23
10,000,000.00	Investment Income	12110000	2	-	-
15,000,000.00	Interest Earned	12120000	2	131,081,129.73	84,186,877.53
6,575,000,000.00	Re-imbursement	12130000	2	3,508,316,179.90	3,200,489,845.03
23,100,000.00	Miscellaneous	12140000	2	963,363,061.74	903,934,581.88
18,217,450,000.00	Sub-total - Independent Revenue			15,179,050,180.25	13,210,968,086.25
36,900,000,000.00	Other Revenue Sources of the - Government	11010000	3	48,908,775,228.51	14,540,051,390.57
194,334,900,000.00	Total Receipts			125,672,911,738.50	86,578,664,367.59
	Payments:				
24,132,656,000.00	Personnel Costs (Including Salaries on CRF Charges):	21010000	4	22,899,517,536.43	21,828,031,212.38
8,428,954,000.00	States Govt Contribution to Pension:	21020300	5	8,373,410,622.89	7,720,621,550.86
22,709,170,500.00	Overhead Charges:	22020000	6	19,375,156,897.02	18,951,049,699.69
9,379,620,000.00	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	22060000	7	9,367,668,004.91	8,895,737,070.38
64,650,400,500.00	Total Payments			60,015,753,061.25	57,395,439,533.31
	Net Cash Flow from Operating Activities			65,657,158,677.25	29,183,224,834.28

COMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023...CONT'D

ANNUAL BUDGET 2023 N	<u>Cash Flows from Operating Activities:</u>	COA	NOTES	ACTUAL YEAR 2023 N	ACTUAL YEAR 2022 N
	<u>Receipts:</u>				
	<u>CashFlows from Investment Activities:</u>				
(4,080,328,205.00)	Capital Expenditure: Administrative Sector:	23000000	11	(3,178,279,980.14)	(1,288,573,127.08)
(66,659,833,546.00)	Capital Expenditure: Economic Sector:	23000000	11	(65,602,258,532.65)	(47,995,060,050.71)
(935,597,264.00)	Capital Expenditure: Law and Justice:	23000000	11	(934,073,653.18)	(75,432,500.00)
(19,117,490,985.00)	Capital Expenditure: Social Service Sector:	23000000	11	(19,086,609,716.17)	(12,334,325,667.70)
(90,793,250,000.00)	Net Cash Flow from Investment Activities:			(88,801,221,882.14)	(61,693,391,345.49)
	<u>CashFlows from Financing Activities:</u>				
29,420,000,000.00	Proceeds from Aid and Grants	13010100	10	21,602,696,248.04	11,870,103,282.54
10,815,000,000.00	Proceeds from External Loan :	14030200	19	4,593,539,750.44	464,922,149.04
53,000,000,000.00	Proceeds from Internal Loans:	14030100	20	16,181,848,287.30	60,452,150,336.65
5,500,000,000.00	Proceeds from Internal other capital receipts	14020200	21	5,564,118,030.57	3,116,636,841.94
(1,665,000,000.00)	Repayment of External Loans	22060300	19	(1,664,899,535.56)	(973,737,210.60)
(11,260,071,500.00)	Repayment of Internal Loan	22060200	21	(11,248,640,137.41)	(24,009,447,136.22)
85,809,928,500.00	Net Cash Flow from Financing Activities:			35,028,662,643.38	50,920,628,263.35
	<u>Movement in Other Cash Equivalent Accounts</u>				
	Net (Increase)/Decrease in Other Cash Equivalents:			(3,806,158,734.67)	2,004,620,950.80
	Total Cashflow from other Cash equivalent Accounts			(3,806,158,734.67)	2,004,620,950.80
	Net Cash for the year			8,078,462,477.92	15,435,668,150.28
	Cash & Its Equivalent as at 1st January, 2023			35,850,750,853.22	20,415,082,702.94
	Cash & Its Equivalent as at 31st December, 2023			43,929,213,331.14	35,850,750,853.22

 27/06/24

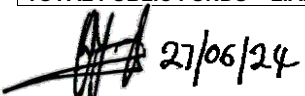
Alhaji Aminu Umaru Yuguda Phd, FCNA, ACA
Accountant-General of Gombe State

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

GOMBE STATE GOVERNMENT OF NIGERIA STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

	NOTES	CURRENT YEAR 2023	PREVIOUS YEAR 2022
ASSETS:-		N	N
Liquid Assets:-			
- CRF Bank Balance	14A	32,556,971,411.56	26,996,625,315.49
Fixed Deposit	25	2,243,458,525.01	3,693,458,525.01
MDAs Cash Balances	14B	9,128,783,394.57	5,160,667,012.72
TOTAL LIQUID ASSETS		43,929,213,331.14	35,850,750,853.22
Investments and Other Cash Assets:			
State Government Investments	15	205,781,339.27	838,958,846.01
TOTAL INVESTMENTS AND OTHER CASH ASSETS		205,781,339.27	838,958,846.01
TOTAL ASSETS		44,768,172,177.15	36,689,709,699.23
LIABILITIES:-			
PUBLIC FUNDS:			
Consolidated Revenue Fund:	17	38,456,319,427.57	13,033,825,370.70
Capital Development Fund:	18	5,472,893,903.57	22,816,925,482.52
TOTAL PUBLIC FUNDS		43,929,213,331.14	35,850,750,853.22
LIABILITIES:			
External Loans:	19B	49,359,561,159.07	14,569,893,729.55
Internal Loans	23/23A	211,304,897,584.63	210,199,517,346.18
SUB TOTAL LIABILITIES		260,664,458,743.70	224,769,411,075.73
OTHER LIABILITIES:			
Outstanding Pension & Gratuities	26	10,465,612,544.20	10,334,028,782.99
Outstanding Contractual Obligations	27	23,736,804,361.33	17,449,417,363.18
TOTAL LIABILITIES		294,866,875,649.23	252,552,857,221.90
Liability over Asset	28	(294,661,094,309.93)	(251,713,898,375.89)
		205,781,339.30	838,958,846.01
Public Funds		43,929,213,331.14	35,850,750,853.22
TOTAL PUBLIC FUNDS + LIABILITIES		44,768,172,177.15	36,689,709,699.23


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

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

GOMBE STATE GOVERNMENT OF NIGERIA

STATEMENT NO. 3


STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL PREVIOUS YEAR (2022)		NOTES	ACTUAL YEAR 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET
			N	N	N	N	%
10,768,570,277.48	Opening Balance:		13,033,825,370.70	36,250,000,000.00	13,000,000,000		
	ADD: REVENUE						
35,757,428,085.17	Statutory Allocations: FAAC	1	30,176,106,289.39	32,000,000,000.00	42,000,000,000	-	94.30
23,070,216,805.60	Value Added Tax Allocation	1	31,408,980,040.35	28,500,000,000.00	20,500,000,000	-	110.21
58,827,644,890.77	Sub-Total - Statutory Allocation		61,585,086,329.74	60,500,000,000.00	62,500,000,000		
4,290,535,925.53	Direct Taxes	2	5,480,166,762.69	6,991,749,995.00	5,038,995,000	-	78.38
64,829,005.00	Licences	2	117,466,712.70	153,400,000.00	691,000,000	-	76.58
1,236,483,475.94	Fees:	2	3,380,808,199.70	1,036,055,005.00	1,317,670,000	-	326.32
49,951,691.73	Fines	2	13,318,160.25	31,950,000.00	39,950,000	-	41.68
1,532,801,343.89	Sales	2	85,532,289.01	1,160,420,000.00	1,838,890,000	-	7.37
1,510,134,794.20	Earnings :	2	1,434,735,662.15	1,841,545,000.00	775,615,000	-	77.91
2,457,478.84	Sales/Rent of Government Buildings:	2	10,735,244.38	6,730,000.00	7,730,000	-	159.51
258,427,179.45	Sale/Rent on Lands and Others:	2	31,581,205.68	361,000,000.00	265,500,000	-	8.75
76,735,887.23	Repayment:General:	2	21,945,572.32	11,500,000.00	78,000,000	-	190.83
0.00	Investment Income	2	-	10,000,000.00	30,000,000	-	0.00
84,186,877.53	Interest Earned	2	131,081,129.73	15,000,000.00	60,000,000	-	873.87
3,200,489,845.03	Re-Imbursements	2	3,508,316,179.90	6,575,000,000.00	8,020,000,000	-	53.36
903,934,581.88	Miscellaneous		963,363,061.74	23,100,000.00	54,100,000	-	4,170.40
13,210,968,086.25	Sub-Total - Independent Revenue		15,179,050,180.25	18,217,450,000.00	18,217,450,000	-	83.32
14,540,051,390.57	Other Revenue Sources of the ---Government	3	48,908,775,228.51	36,900,000,000.00	10,000,000,000	-	132.54
97,347,234,645.07	TOTAL REVENUE:		138,706,737,109.20	151,867,450,000.00	103,717,450,000	-	

COMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

	<u>LESS: EXPENDITURE</u>						
21,828,031,212.38	Personnel Costs (Including Salaries on CRF Charges):	4	22,899,517,536.43	24,132,656,000.00	23,534,747,000	-	102.54
7,720,621,550.86	States Govt Contribution to Pension:	5	8,373,410,622.89	8,428,954,000.00	5,293,500,000	-	159.23
18,951,049,699.69	Overhead Charges:	6	19,375,156,897.02	22,709,170,500.00	29,226,505,000	-	77.70
8,895,737,070.38	Consolidated Revenue Fund Charges	7	9,367,668,004.91	9,379,620,000.00	9,125,500,000	-	102.78
57,395,439,533.31	Sub Total		60,015,753,061.25	64,650,400,500.00	67,180,252,000	-	
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
973,737,210.60	Repayments: External Loans	19	1,664,899,535.56	1,665,000,000.00	1,772,700,000	-	99.99
24,009,447,136.22	Repayments: of Internal Loans	23	11,248,640,137.41	11,260,071,500.00	7,600,000,000	-	99.90
24,983,184,346.82	Total Loans Repayments		12,913,539,672.97	12,925,071,500.00	9,372,700,000	-	99.91
82,378,623,880.13	TOTAL EXPENDITURE:		72,929,292,734.22	77,575,472,000.00	76,552,952,000	-	94.01
	Movement in other Cash Equivalent Accounts:						
2,004,620,950.80	Net (Increase)/Decrease in other Cash Equivalent:		(3,806,136,960.57)	-	-	-	-
2,004,620,950.80	Total Movement in other Cash Equivalent Accounts		(3,806,136,960.57)	-	-	-	-
16,973,231,715.74	OPERATING BALANCE:		61,971,307,414.41	74,291,978,000.00	27,164,498,000	-	83.42
	<u>APPROPRIATIONS/TRANSFERS:</u>						
3,939,406,345.04	Transfer to Capital Development Fund:	9	23,514,987,986.84	74,291,978,000.00	27,164,498,000	-	31.65
13,033,825,370.70	Closing Balance:		38,456,319,427.57	-	-		

 27/06/24
Alhaji Aminu Umaru Yuguda Phd, FCNA, ACA
 Accountant-General of Gombe State

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

GOMBE STATE GOVERNMENT OF NIGERIA

STATEMENT NO. 4

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL PREVIOUS YEAR (2022)		NOTES	TOTAL CAPITAL EXPENDITURE 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	PERFORMANCE ON TOTAL
N			N		N		%
4,667,097,872.80	Opening Balance:		22,816,925,482.52				
	<u>ADD: REVENUE</u>		-	-			
3,939,406,345.04	Transfer from Consolidated Revenue Fund:	9	23,514,987,986.84	74,291,978,000.00	27,164,498,000.00	-	31.65
14,986,740,124.48	Aid and Grants	10	27,166,814,278.61	34,920,000,000.00	35,600,000,000.00	-	77.80
464,922,149.04	External Loans	19	4,593,539,750.44	10,815,000,000.00	27,000,000,000.00	-	42.47
60,452,150,336.65	Internal Loans	20	16,181,848,287.30	53,000,000,000.00	12,100,000,000.00	-	30.53
84,510,316,828.01	TOTAL REVENUE AVAILABLE:		94,274,115,785.71	173,026,978,000.00	101,864,498,000.00	0.00	54.49
	<u>LESS: CAPITAL EXPENDITURE</u>						
1,288,573,127.08	Capital Expenditure: Administrative Sector:	11	3,178,279,980.14	4,080,328,205.00	6,135,000,000.00	-	77.89
47,995,060,050.71	Capital Expenditure: Economic Sector:	11	65,602,258,532.65	66,659,833,546.00	64,210,300,000.00	-	98.41
75,432,500.00	Capital Expenditure: Law and Justice:	11	934,073,653.18	935,597,264.00	2,494,750,000.00	-	99.84
-	Capital Expenditure: Regional Development	11	-	-	-	-	-
12,334,325,667.70	Capital Expenditure: Social Service Sector:	11	19,086,609,716.17	19,117,490,985.00	26,623,200,000.00	-	99.84
61,693,391,345.49	TOTAL CAPITAL EXPENDITURE:		88,801,221,882.14	90,793,250,000.00	99,463,250,000.00	0.00	97.81
22,816,925,482.52	CLOSING BALANCE:		5,472,893,903.57	82,233,728,000.00	2,401,248,000.00	0.00	6.66

 27/06/24

Alhaji Aminu Umaru Yuguda Phd, FCNA, ACA

Accountant-General of Gombe State

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

GOMBE STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

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	12,235,071,836.79			
	Add: Deduction at source for Loan Repayment		B	17,941,034,452.60	30,176,106,289.39		
	Share of Federal Accounts Allocation- Other Statutory Transfers		D		48,908,775,228.51		
	Total (GROSS) FAAC Allocation to Gombe State Government				79,084,881,517.90		
	B. Value Added Tax						
	Share of Value Added Tax (VAT)		E		31,408,980,040.35		
2	Internally Generated Revenue (Independent Revenue)			Actual 2023	Budget 2023	Variance	Actual 2022
	12010000 Direct Taxes						
	20008001/12010000	Gombe State Internal Revenue Services		5,480,166,762.69	6,991,749,995.00	(1,511,583,232.31)	4,290,535,925.53
	Total - Direct Taxes			5,480,166,762.69	6,991,749,995.00	1,511,583,232.31	4,290,535,925.53
	120200000 Licences						
	0215001001/12020000	Ministry of Agriculture and Animal Husbandry		3,878,300.00	8,000,000.00	(4,121,700.00)	3,763,000.00
	0220008001/12020000	Gombe State Internal Revenue Services		105,082,912.70	117,000,000.00	(11,917,087.30)	60,110,505.00
	0222001001/12020000	Ministry of Commerce, Trade and Industries		60,000.00	3,000,000.00	(2,940,000.00)	-
	0252102001/12020000	Gombe State Water Board		-	500,000.00	(500,000.00)	-
	0252101001/12020000	Ministry of Environment and Forest Resources		-	15,500,000.00	(15,500,000.00)	-
	0252103001/12020000	Gombe Goes Green (3G)		-	5,000,000.00	(5,000,000.00)	-
	0314001001/12020000	Ministry of Women Affairs and Social Development		-	400,000.00	(400,000.00)	-
	0321001001/12020000	Ministry of Education		2,445,000.00	3,500,000.00	(1,055,000.00)	815,000.00
	0253053001/12020000	Gombe State Urban Planning and Development Board		5,228,500.00	-	5,228,500.00	-
	0313001001/12020000	Ministry of Youth Empowerment and Poverty Alleviation		15,000.00	500,000.00	(485,000.00)	140,500.00
	0366001001/12020000	Ministry of Higher Education		200,000.00	-	200,000.00	-
	0321015001/12020000	Gombe State Board for Traditional Medicine		557,000.00	-	557,000.00	-
	Total Licences			117,466,712.70	153,400,000.00	35,933,287.30	64,829,005.00
	12040000 Fees			Actual 2023	Budget 2023	Variance	Actual 2022
	0253053001/12040000	Gombe State Urban Planning and Development Board		91,776,600.00	155,000,000.00	(63,223,400.00)	59,302,070.00
	0313001001/12040000	Ministry of Youth Empowerment and Poverty Alleviation		395,000.00	1,450,000.00	(1,055,000.00)	979,000.00
	0366001001/12040000	Ministry of Higher Education		95,000.00	5,500,000.00	(5,405,000.00)	369,400.00
	0101010001/12040000	Budget Monitoring and Price Interigent Unit (Due Process)		119,831,672.01	147,000,000.00	(27,168,327.99)	495,676,020.86
	0101110100/12040000	Office of the Secretary to the State Government		-	2,000,000.00	(2,000,000.00)	-

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	Details			Actual 2023	Budget 2023	Variance	
			Ref. Note	Amount	Amount		Remarks
	0123001001/12040000	Ministry of Information and Orientation		-	5,600,000.00	(5,600,000.00)	-
	014001001/120400000	Office of the State Auditor General		180,000.00	2,340,000.00	(2,160,000.00)	241,000.00
	014002001/120400000	Office of the Auditor General for Local Government		-	1,500,000.00	(1,500,000.00)	-
	0147001001/12040000	Civil Service Commission		-	1,500,000.00	(1,500,000.00)	-
	0215001001/12040000	Ministry of Agriculture		231,500.00	5,700,000.00	(5,468,500.00)	2,560,700.00
	0171001001/12040000	Ministry of Special Duties and Inter Governmental Affairs		144,000.00	-	144,000.00	120,000.00
	0220007001/12040000	Office of the Accountant General		-	100,000.00	(100,000.00)	-
	0220008001/12040000	Gombe State Internal Revenue Services		14,843,599.00	99,000,000.00	(84,156,401.00)	31,302,275.00
	0222001001/12040000	Ministry of Commerce, Trade and Industries		2,914,500.00	28,600,000.00	(25,685,500.00)	1,731,000.000
	0222018001/12040000	Gombe State Investment and Property Development Company		2,985,000.00	4,000,000.00	(1,015,000.00)	860,000.00
	0228001001/12040000	Ministry of Science, Technology and Innovation		-	7,600,000.00	(7,600,000.00)	-
	0234001001/12040000	Ministry of Works and Transport		14,330,700.00	1,000,000.00	13,330,700.00	45,553,635.00
	0252001001/12040000	Ministry of Water Resources		-	985,005.00	(985,005.00)	-
	0252102001/12040000	Gombe State Water Board		665,000.00	4,500,000.00	(3,835,000.00)	44,000.00
	0253053001/12040000	Gombe State Urban Planning and Development Board		91,776,600.00	155,000,000.00	(63,223,400.00)	
	0253001001/12040000	Ministry of Housing and Urban Development		-	-	0.00	126,000.00
	0254001001/12040000	Ministry of Rural, Development		-	-	0.00	537,000.00
	0269001001/12040000	Ministry of Cooperative and Community Development		1,062,000.00	-	1,062,000.00	936,000.00
	0260001001/12040000	Ministry of Lands and Survey		10,793,045.70	-	10,793,045.70	2,631,551.40
	0260003001/12040000	Gombe State Geographical Information System (GOGIS)		323,615,318.76	61,950,000.00	261,665,318.76	54,148,140.20
	0260002001/12040000	Office of the Surveyor General		9,495,100.00	3,000,000.00	6,495,100.00	10,330,000.00
	0326001001/12040000	Ministry of Justice		9,596,400.00	1,000,000.00	8,596,400.00	10,385,891.58
	0366019001/12040000	College for Legal and Islamic Studies		11,836,667.06	11,750,000.00	86,667.06	9,348,000.00
	0326051001/12040000	Judiciary - High Court of Justice		12,540,397.00	23,500,000.00	(10,959,603.00)	21,088,878.00
	0326052001/12040000	Sharia Court of Appeal		1,004,550.00	3,500,000.00	(2,495,450.00)	1,628,500.00
	0513001001/12040000	Ministry of Youth Empowerment and Poverty Alleviation		395,000.00	1,450,000.00	(1,055,000.00)	979,000.00
	0514001001/12040000	Ministry of Women Affairs and Social Development		680,000.00	550,000.00	130,000.00	461,000.00
	0517001001/12040000	Ministry of Education		6,008,427.00	16,500,000.00	(10,491,573.00)	4,149,543.04
	0517003001/12040000	Gombe State Universal Basic Education Board (SUBEB)		-	1,000,000.00	(1,000,000.00)	-
	0510017001/12040000	Teachers Service Commission		54,500.00	-	54,500.00	18,200.00
	0566018001/12040000	Gombe State Polytechnic Bajoga		1,474,592.50	17,920,000.00	(16,445,407.50)	4,925,900.00
	0566020001/12040000	Gombe State College of Education Billiri		7,299,454.02	15,600,000.00	(8,300,545.98)	14,701,613.81
	0566021001/12040000	Gombe State University		642,045,857.46	325,750,000.00	316,295,857.46	175,208,463.63
	0566022001/12040000	Gombe State University of Science and Technology Kumo		-	150,000.00	(150,000.00)	-
	0566001001/12040000	Ministry of Higher Education		95,000.00	5,500,000.00	(5,405,000.00)	369,400.00
	0521001001/12040000	Ministry of Health		9,000,970.00	12,000,000.00	(2,999,030.00)	3,015,000.00
	0521011001/12040000	Gombe State College For Nursing and Midwifery		3,914,978.00	9,050,000.00	(5,135,022.00)	30,218,050.00
	0521015001/12040000	Gombe State Board for Traditional Medicine		297,800.00	550,000.00	(252,200.00)	218,600.00

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	Details			Actual 2023	Budget 2023	Variance	
			Ref. Note	Amount	Amount		Remarks
	0521016001/12040000	Gombe State College for Health Technology Kaltungo		213,911,566.00	10,500,000.00	203,411,566.00	235,135,643.42
	0521103001/12040000	Gombe State College Contributory HealthCare		50,000.00	-	50,000.00	-
	0521102001/12040000	Ministry of Environment and Forest Resources		10,222,500.00	-	10,222,500.00	15,774,000.00
	0235016001/12040000	Gombe State Environmental Protection Agency (GOSEPA)		-	6,500,000.00	(6,500,000.00)	1,410,000.00
	0235002001/12040000	Gombe Goes Green (3G)		-	500,000.00	(500,000.00)	-
	0151001001/12040000	Ministry for Local Government and Chieftaincy Affairs		1,728,834,905.19	1,000,000.00	1,727,834,905.19	-
	Total Fees			3,380,808,199.70	1,036,055,005.00	2,344,753,194.70	1,236,483,475.94
	12050000 Fines			Actual 2023	Budget 2023	Variance	Actual 2022
	0171001001/12050000	Ministry of Special Duties and Inter Governmental Affairs		156,000.00	-	156,000.00	
	0220008001/12050000	Gombe State Internal Revenue Services		5,112,732.56	20,000,000.00	(14,887,267.44)	44,130,137.03
	0234001001/12050000	Ministry of Works and Transport		265,500.00	-	265,500.00	258,500.00
	0253053001/12050000	Gombe State Urban Planning and Development Board		1,780,000.00	200,000.00	1,580,000.00	90,000.00
	0260001001/12050000	Ministry of Lands and Survey		91,100.00	-	91,100.00	411,665.00
	0326051001/12050000	Judiciary - High Court of Justice		5,185,048.69	7,000,000.00	(1,814,951.31)	2,862,550.00
	0326052001/12050000	Sharia Court of Appeal		141,600.00	1,250,000.00	(1,108,400.00)	9,900.00
	0566001001/12050000	Ministry of Higher Education		-		0.00	-
	0517001001/12050000	Ministry of Education		586,179.00	1,000,000.00	(413,821.00)	2,188,939.70
	0521016001/12050000	Gombe State College for Health Technology Kaltungo		-	-	0.00	-
	0112003001/12050000	Gombe State House of Assembly		-	2,500,000.00	(2,500,000.00)	-
	0112004001/12050000	Gombe State House of Assembly Service Commission		-		0.00	-
	0123001001/12050000	Ministry of Information and Orientation		-		0.00	-
	0111034001/12050000	Establishment and Service Matters Bureau		-		0.00	-
	0140002001/12050000	Office of the Auditor General for Local Government		-		0.00	-
	Total Fines			13,318,160.25	31,950,000.00	(18,631,839.75)	49,951,691.73
	12060000 Sales			Actual 2023	Budget 2023	Variance	Actual 2022
	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)	-
	0147001001/12060000	Civil Service Commission		4,765,700.00	12,500,000.00	(7,734,300.00)	4,210,700.00
	0147001001/12060000	Teachers Service Commission			2,000,000.00	(2,000,000.00)	-
	0140002001/12060000	Office of the Auditor General for Local Government			500,000.00	(500,000.00)	-
	0234001001/12060000	Ministry of Works and Transport		5,956,000.00	12,000,000.00	(6,044,000.00)	-
	0148001001/12060000	Gombe State Independent Electoral Commission		-	5,000,000.00	(5,000,000.00)	-
	0164001001/12060000	Local Government Service Commission		2,321,000.00	2,200,000.00	121,000.00	-
	0215001001/12060000	Ministry of Agriculture		1,641,000.00	881,610,000.00	(879,969,000.00)	1,412,518,897.48
	0220001001/12060000	Ministry of Finance and Economic Development		-	141,000,000.00	(141,000,000.00)	485,000.00

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	Details			Actual 2023	Budget 2023	Variance	
			Ref. Note	Amount	Amount		Remarks
	0220007001/12060000	Office of the Accountant General		116,494.25	1,000,000.00	(883,505.75)	158,625.00
	0220008001/12060000	Gombe State Internal Revenue Services		24,088,595.00	40,100,000.00	(16,011,405.00)	67,096,561.99
	0222018001/12060000	Gombe State Investment and Property Development Coy		2,790,000.00	9,500,000.00	(6,710,000.00)	-
	0252001001/12060000	Ministry of Water Resources		105,800.00	1,000,000.00	(894,200.00)	-
	0252102001/12060000	Gombe State Water Board		1,291,700.00	1,000,000.00	291,700.00	-
	0260002001/12060000	Office of the Surveyor General		37,500.00	500,000.00	(462,500.00)	42,500.00
	0269001001/12060000	Ministry of Cooperative and Community Development		1,427,900.00	-	1,427,900.00	2,567,500.00
	0260003001/12060000	Gombe State Geographical Information System (GOGIS)		25,394,481.51	10,500,000.00	14,894,481.51	17,323,068.63
	0264001001/12060000	Ministry of Rural, Cooperative and Community Development		120,000.00	-	120,000.00	-
	0318011001/12060000	Judicial Service Commission		646,500.00	6,000,000.00	(5,353,500.00)	657,200.00
	0326051001/12060000	Judiciary - High Court of Justice		26,000.00	1,000,000.00	(974,000.00)	37,500.00
	0326052001/12060000	Sharia Court of Appeal		2,900.00	390,000.00	(387,100.00)	13,800.00
	0366019001/12060000	College for Legal and Islamic Studies		557,000.00	200,000.00	357,000.00	379,500.00
	0513001001/12060000	Ministry of Youth Empowerment and Poverty Alleviation		756,000.00	10,000.00	746,000.00	69,000.00
	0517001001/12060000	Ministry of Education		680,000.00	5,000,000.00	(4,320,000.00)	401,400.00
	0517018001/12060000	Gombe State Polytechnic Bajoga		-	800,000.00	(800,000.00)	259,000.00
	0517020001/12060000	Gombe State College of Education Billiri		390,000.00	1,500,000.00	(1,110,000.00)	-
	0517017001/12060000	Teachers Service Commission		482,400.00	1,690,000.00	(1,207,600.00)	19,363,240.79
	0566021001/12060000	Gombe State University		8,477,626.25	2,800,000.00	5,677,626.25	7,217,850.00
	0566022001/12060000	Gombe State University of Science and Technology Kumo		-	20,000.00	(20,000.00)	-
	0517056001/12060000	Gombe State Scholarship Board		-	10,000,000.00	(10,000,000.00)	-
	0566001001/12060000	Ministry of Higher Education		-	1,700,000.00	(1,700,000.00)	-
	0521001001/12060000	Ministry of Health		3,457,692.00	4,000,000.00	(542,308.00)	-
	0521011001/12060000	Gombe State College For Nursing and Midwifery		-	500,000.00	(500,000.00)	-
	0123001001/12060000	Ministry of Information and Orientation		-	700,000.00	(700,000.00)	-
	Total Sales			85,532,289.01	1,160,420,000.00	(1,074,887,710.99)	1,532,801,343.89
	12070000 Earnings			Actual 2023	Budget 2023	Variance	Actual 2022
	0123001001/12070000	Ministry of Information and Orientation		-	700,000.00	(700,000.00)	-
	0123004002/12070000	Gombe State Media Corporation		23,932,485.68	34,000,000.00	(10,067,514.32)	997,000.00
	0215001001/12070000	Ministry of Agriculture		8,761,200.00	6,000,000.00	2,761,200.00	61,807,528.95
	0220007001/12070000	Office of the Accountant General		53,919,304.73	45,000,000.00	8,919,304.73	1,673,000.00
	0220008001/12070000	Gombe State Internal Revenue Services		4,207,000.00	11,000,000.00	(6,793,000.00)	25,341,458.74
	0222001001/12070000	Ministry of Commerce, Trade and Industries		68,474,243.55	71,500,000.00	(3,025,756.45)	10,898,974.00
	0228001001/12070000	Ministry of Science, Technology and Innovation		-	9,900,000.00	(9,900,000.00)	19,440,456.66
	0234001001/12070000	Ministry of Works and Transport		715,299,170.00	806,500,000.00	(91,200,830.00)	763,945,552.00
	0260003001/12070000	Gombe State Geographical Information System (GOGIS)		42,899,150.00	37,500,000.00	5,399,150.00	-
	0252001001/12067000	Ministry of Water Resources		-	2,170,000.00	(2,170,000.00)	-

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	Details		Ref. Note	Actual 2023 Amount	Budget 2023 Amount	Variance	Remarks
	0252102001/12070000	Gombe State Water Board		9,500,300.00	36,000,000.00	(26,499,700.00)	20,662,592.00
	0254001001/12070000	Ministry of Housing		346,500.00	-	346,500.00	302,500.00
	0253053001/12070000	Gombe State Urban Planning and Development Board		55,503,675.00	4,800,000.00	50,703,675.00	443,000.00
	0264001001/12070000	Ministry of Rural, Cooperative and Community Development		112,000.00	-	112,000.00	98,000.00
	0326051001/12070000	Judiciary - High Court of Justice		1,848,250.00	3,500,000.00	(1,651,750.00)	3,500.00
	0326052001/12070000	Sharia Court of Appeal		110,500.00	-	110,500.00	29,700.00
	0366019001/12070000	College for Legal and Islamic Studies		7,595,268.80	10,100,000.00	(2,504,731.20)	-
	0513001001/12070000	Ministry of Youth Empowerment and Poverty Alleviation		-	10,000.00	(10,000.00)	
	0514002001/12070000	Gombe Agency for Community and Social Development		-	100,000.00	(100,000.00)	-
	0514001001/12070000	Ministry of Women Affairs and Social Development		571,000.00	5,160,000.00	(4,589,000.00)	787,600.00
	0517017001/12070000	Teachers Service Commission		-	500,000.00	(500,000.00)	
	0517018001/12070000	Gombe State Polytechnic Bajoga		9,898,221.14	9,770,000.00	128,221.14	5,583,511.56
	0517020001/12070000	Gombe State College of Education Billiri		13,754,292.58	14,225,000.00	(470,707.42)	2,301,411.26
	0566021001/12070000	Gombe State University		73,290,799.77	368,000,000.00	(294,709,200.23)	11,184,750.05
	0566022001/12070000	Gombe State University of Science and Technology Kumo		-	60,000.00	(60,000.00)	
	0539001001/12070000	Gombe State Sports Commission		1,689,000.00	10,000,000.00	(8,311,000.00)	5,270,000.00
	0521001001/12070000	Ministry of Health		329,028,494.48	256,500,000.00	72,528,494.48	578,915,189.00
	0521016001/12070000	Gombe State College for Health Technology Kaltungo		90,000.00	2,000,000.00	(1,910,000.00)	
	0521015001/12070000	Gombe State Board for Traditional Medicine		297,800.00	550,000.00	(252,200.00)	218,600.00
	0521103001/12070000	Gombe State Contributory Health Care		4,117,006.42	93,500,000.00	(89,382,993.58)	230,469.98
	0235016001/12070000	Gombe State Environmental Protection Agency (GOSEPA)		9,490,000.00	1,000,000.00	8,490,000.00	-
	0235002001/12070000	Gombe Goes Green (3G)		-	1,500,000.00	(1,500,000.00)	
	Total Earnings			1,434,735,662.15	1,841,545,000.00	(406,809,337.85)	1,510,134,794.20
	12080000 Rent of Government Buildings			Actual 2023	Budget 2023	Variance	Actual 2022
	0222018001/12080000	Gombe State Investment and Property Development Coy		860,000.00	1,500,000.00	(640,000.00)	
	0220007001/12080000	Office of the Accountant General		4,943,306.57	-	4,943,306.57	200,000.00
	0222001001/12080000	Ministry of Commerce, Trade and Industries		1,540,000.00	5,000,000.00	(3,460,000.00)	920,000.00
	0566021001/12080000	Gombe State University		902,704.08	230,000.00	672,704.08	873,812.08
	0517020001/12080000	Gombe State College of Education Billiri		2,489,233.73		2,489,233.73	463,666.76
	Total Rent of Government Buildings			10,735,244.38	6,730,000.00	4,005,244.38	2,457,478.84
	12090000 Rent on Government Lands			Actual 2023	Budget 2023	Variance	Actual 2022
	0260003001/12090000	Gombe State Geographical Information System (GOGIS)		31,581,205.68	361,000,000.00	(329,418,794.32)	258,427,179.45
	Total Rent on Government Lands			31,581,205.68	361,000,000.00	(329,418,794.32)	258,427,179.45
	12100000 Repayments			2,000,000.00	1,000,000.00	1,000,000.00	1,200,000.00
	0215001001/12100000	Ministry of Agriculture		19,875,572.32	10,000,000.00	9,875,572.32	72,737,287.23

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	Details			Actual 2023	Budget 2023	Variance	
			Ref. Note	Amount	Amount		Remarks
	0220007001/12100000	Office of the Accountant General		70,000.00	500,000.00	(430,000.00)	2,798,600.00
	0260003001/12100000	Gombe State Geographical Information System (GOGIS)		21,945,572.32	11,500,000.00	10,445,572.32	76,735,887.23
	12120000 Interest Earned			Actual 2023	Budget 2023	Variance	Actual 2022
	0220007001/12120000	Office of the Accountant General		131,081,129.73	15,000,000.00	116,081,129.73	84,186,877.53
	Total Interest Earned			131,081,129.73	15,000,000.00	116,081,129.73	84,186,877.53
	12110000 Investment Income			Actual 2023	Budget 2023	Variance	Actual 2022
	0220007001/12110000	Office of the Accountant General			10,000,000.00	(10,000,000.00)	0
	Total Investment Income				10,000,000.00	(10,000,000.00)	0
	12130000 Re-imburement			Actual 2023	Budget 2023	Variance	Actual 2022
	0220007001/12130000	Office of the Accountant General		1,462,357.99	75,000,000.00	(73,537,642.01)	2,409,603.56
	0220008001/12130000	Gombe State Internal Revenue Services		3,506,853,821.91	6,500,000,000.00	(2,993,146,178.09)	3,198,080,241.47
	Total Re-imburement			3,508,316,179.90	6,575,000,000.00	(3,066,683,820.10)	3,200,489,845.03
	12140000 Miscellaneous						
	0215001001/12140000	Ministry of Agriculture		756,840.48	600,000.00	156,840.48	149,947.50
	0220007001/12140000	Office of the Accountant General		935,363,326.29	-	935,363,326.29	884,992,503.73
	0326051001/12140000	Judiciary - High Court of Justice		112,021.50	-	112,021.50	2,000.00
	0366019001/12140000	College for Legal and Islamic Studies		4,530,224.95	2,500,000.00	2,030,224.95	5,436,500.00
	0566021001/12140000	Gombe State University		22,335,420.82	20,000,000.00	2,335,420.82	13,353,630.65
				963,097,834.04	23,100,000.00	939,997,834.04	903,934,581.88
3	11010003 Other Revenue Sources of Gombe State Government:			Actual 2023	Budget 2023	Variance	Actual 2022
	Other Statutory Transfer						
	0220007001/11010003	Excess Crude Oil		811,745,459.46	300,000,000.00	511,745,459.46	-
	0220007001/11010004	Ecological Fund		855,818,852.31	700,000,000.00	155,818,852.31	1,044,237,824.38
	0220007001/11010005	Budget Augmentation		645,820,769.92	1,000,000,000.00	(354,179,230.08)	1,330,859,476.79
	0220007001/11010006	NNPC Refund		187,325,183.11	-	187,325,183.11	-
	0220007001/11010010	SURE-P		8,204,008,542.37	50,000,000.00	8,154,008,542.37	8,245,468,097.72
	0220007001/11010013	Exchange Rate Gain		11,026,015,166.12	7,200,000,000.00	3,826,015,166.12	392,657,140.29
	0220007007/11010015	Non Oil Revenue		387,492,461.95	50,000,000.00	337,492,461.95	1,219,899,381.09
	0220007001/11010018	Share of Solid Mineral		-	50,000,000.00	(50,000,000.00)	645,820,769.92
	0220007001/11010019	Forex Equalization		1,097,104,426.82	-	1,097,104,426.82	-
	0220007001/11010020	Refund of Excess Bank Charges		-	-	0.00	48,303,472.06
	0220007001/11010023	Electronic Money Transfer Levy		2,491,903,117.16	1,850,000,000.00	641,903,117.16	192,295,537.79
	0220007001/11010309	Other Recurrent Receipt		201,541,249.27	11,700,000,000.00	(11,498,458,750.73)	1,420,509,690.53
	0220007001/11010311	Palliative on Subsidy Removal		2,000,000,000.00	-	2,000,000,000.00	-
	0220007001/11010312	Infrastructure Fund		21,000,000,000.00	14,000,000,000.00	7,000,000,000.00	-

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	Details			Actual 2023	Budget 2023	Variance	
			Ref. Note	Amount	Amount		Remarks
	Total Other Revenue Sources			48,908,775,228.49	36,900,000,000.00	12,008,775,228.49	14,540,051,390.57
4	A - Total Personnel Costs (Including Salaries directly charged to CRF in Note 4B below):			Actual 2023	Budget 2023	Variance	Actual 2022
	21010000: Administrative Sector						
	0111001001/21000000	Office of the Executive Governor		117,869,067.54	172,300,000.00	54,430,932.46	12,386,141.58
	0111001002/21000000	Deputy Governors Office		32,107,655.62	34,060,000.00	1,952,344.38	30,170,160.82
	0111008001/21000000	State Emergency Management Agency (SEMA)		-	1,900,000.00	1,900,000.00	-
	0111010001/21000000	Directorate of Research Documentation and ICT		-	185,000.00	185,000.00	-
	0111013001/21000000	Office of the Secretary to the State Government		860,767,637.48	860,900,000.00	132,362.52	863,260,915.74
	0111019001/21000000	Ministry of Special Duties and Inter Governmental Affairs		86,801,588.85	90,000,000.00	3,198,411.15	90,182,641.15
	0111033001/21000000	Gombe State Agency for the Control of Aids		6,725,083.36	8,185,000.00	1,459,916.64	6,030,507.96
	0111034001/21000000	Establishment and Service Matters Bureau		408,318,560.14	431,650,000.00	23,331,439.86	374,536,767.72
	0111034002/21000000	Gombe State Bureau for Public Service Reform			1,300,000.00	1,300,000.00	-
	0111035001/21000000	Gombe State Pension Bureau		-	10,500,000.00	10,500,000.00	-
	0111035002/21000000	Local Government Pension Board		11,669,919.44	20,172,000.00	8,502,080.56	11,301,046.48
	0111037001/21000000	Muslim Pilgrims Welfare Board		6,834,521.69	8,907,000.00	2,072,478.31	6,313,942.29
	0111038001/21000000	Christian Pilgrims Welfare Board		2,853,898.40	4,820,000.00	1,966,101.60	2,638,563.60
	0116018001/21000000	Ministry of Internal Security and Ethical Orientation		14,260,227.39	17,350,000.00	3,089,772.61	11,883,284.75
	0112003001/21000000	Gombe State House of Assembly		405,721,297.11	642,450,000.00	236,728,702.89	342,467,385.41
	0112004001/21000000	Gombe State House of Assembly Service Commission		145,084,365.65	256,400,000.00	111,315,634.35	140,154,178.36
	0123001001/21000000	Ministry of Information and Orientation		99,297,805.13	111,450,000.00	12,152,194.87	101,217,579.49
	0123004001/21000000	Gombe State Media Corporation		163,721,736.22	172,490,000.00	8,768,263.78	155,478,651.85
	0123055001/21000000	Gombe State Printing and Publishing Company		4,064,588.90	5,500,000.00	1,435,411.10	3,689,713.92
	0125001001/21000000	Office of the Head of Service		402,609,579.75	441,400,000.00	38,790,420.25	400,911,230.90
	0125005007/21000000	Service Warfare Department		0	5,500,000.00	5,500,000.00	-
	0140001001/21000000	Office of the State Auditor General		171,601,520.13	171,665,000.00	63,479.87	159,073,455.12
	01470010001/21000000	Civil Service Commission		70,524,679.16	78,500,000.00	7,975,320.84	71,677,237.36
	0148001001/21000000	Gombe State Independent Electoral Commission		47,258,555.61	75,600,000.00	28,341,444.39	48,825,684.17
	0140001001/21000000	Office of the Auditor General for Local Government		66,044,944.54	73,010,000.00	6,965,055.46	62,955,016.88
	0164001001/21000000	Local Government Service Commission		39,536,414.76	43,900,000.00	4,363,585.24	39,228,300.95
	SUB TOTAL ADMINISTRATIVE SECTOR			3,163,673,646.87	3,740,094,000.00	576,420,353.13	2,934,382,406.50
	21010000: Economic Sector			Actual 2023	Budget 2023	Variance	Actual 2022
	0215001001/21010000	Ministry of Agriculture		464,900,622.52	601,000,000.00	136,099,377.48	457,602,609.57
	0215002001/21010000	Gombe State Agricultural Development Programme (GSADP)		161,387,389.84	193,700,000.00	32,312,610.16	154,283,846.58
	0215003001/21010000	Gombe State Agricultural Supply Company (GOSAC)		-	1,600,000.00	1,600,000.00	-
	0220001001/21010000	Ministry of Finance and Economic Development		81,772,743.23	82,156,500.00	383,756.77	85,049,746.45
	0220002001/21010000	Debt Management Department		-	70,000.00	70,000.00	-
	0220003001/21010000	Ministry Budget and Economic Planning		38,763,603.42	46,950,000.00	8,186,396.58	37,469,082.78
	0220004001/21010000	Bureau of Statistics		26,048,803.68	35,000,000.00	8,951,196.32	26,107,244.03

GOMBE STATE GOVERNMENT OF NIGERIA

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NOTE	Details			Actual 2023	Budget 2023	Variance	
			Ref. Note	Amount	Amount		Remarks
	0220007001/21010000	Office of the Accountant General		296,835,452.23	297,303,000.00	467,547.77	306,352,676.15
	0220008001/21010000	Gombe State Internal Revenue Service		79,094,728.98	79,301,000.00	206,271.02	82,592,335.60
	0222001001/21010000	Ministry of Commerce, Trade and Industries		69,932,540.21	80,160,000.00	10,227,459.79	68,375,414.80
	0222001018/21010000	Gombe State Investment and Property Development Coy		68,746,781.77	79,300,000.00	10,553,218.23	65,513,708.40
	0222001001/21010000	Gombe State Investment Promotion Agency		-	2,500,000.00	2,500,000.00	-
	0222051001/21010000	Gombe State Enterprise Development and Promotion Agency		13,190,485.64	15,800,000.00	2,609,514.36	13,198,781.13
	0228001001/21010000	Ministry of Science, Technology and Innovation		49,849,857.65	65,830,000.00	15,980,142.35	48,841,324.84
	0228002001/21010000	Ministry of Energy and Minerals Development		26,520,275.44	29,660,000.00	3,139,724.56	26,908,818.46
	0231001001/21010000	Gombe State Energy and Minerals Development Agency		-	620,000.00	620,000.00	-
	0234001001/21010000	Ministry of Works and Transport		190,367,012.08	395,955,000.00	205,587,987.92	171,349,922.76
	0234004001/21010000	Gombe State Roads Maintenance Agency		8,709,391.66	12,753,000.00	4,043,608.34	8,281,806.90
	0252001001/21010000	Ministry of Water Resources		128,822,442.80	415,794,000.00	286,971,557.20	130,867,874.27
	0252102001/21010000	Gombe State Water Board		323,869,270.96	331,900,000.00	8,030,729.04	305,685,659.12
	0252103001/21010000	Rural Water Supply and Sanitation Agency (RUWASSA)		-	2,100,000.00	2,100,000.00	-
	0253001001/21010000	Ministry of Housing and Urban Development		141,095,728.61	143,900,000.00	2,804,271.39	135,804,038.36
	0253011001/21010000	Gombe State Housing Corporation		6,243,959.66	7,520,000.00	1,276,040.34	5,860,010.97
	0253053001/21010000	Gombe State Urban Planning and Development Board		55,800,944.23	62,620,000.00	6,819,055.77	53,480,390.61
	0260001001/21010000	Ministry of Lands and Survey		33,390,230.65	77,450,000.00	44,059,769.35	31,942,928.94
	0260002001/21010000	Office of the Surveyor General		35,985,630.78	42,750,000.00	6,764,369.22	57,120,056.43
	0260003001/21010000	Gombe State Geographical Information System (GOGIS)		-	6,400,000.00	6,400,000.00	-
	SUB TOTAL ECONOMIC SECTOR			2,301,327,896.04	3,110,092,500.00	808,764,603.96	2,272,688,277.15
	21010000: Law and Justice Sector			Actual 2023	Budget 2023	Variance	Actual 2022
	0318011001/21010000	Judicial Service Commission		141,720,059.07	147,350,000.00	5,629,940.93	128,908,650.99
	0326001001/21010000	Ministry of Justice		240,511,869.12	246,400,000.00	5,888,130.88	238,573,773.04
	0366019001/21010000	College for Legal and Islamic Studies		180,442,852.51	340,800,000.00	160,357,147.49	190,567,250.01
	0326051001/21010000	Judiciary - High Court of Justice		1,601,876,963.66	1,754,000,000.00	152,123,036.34	1,524,755,073.57
	0326053001/21010000	Sharia Court of Appeal		183,208,831.32	1,754,000,000.00	1,570,791,168.68	175,444,370.00
	SUB TOTAL LAW AND JUSTICE SECTOR			2,347,760,575.68	4,242,550,000.00	1,894,789,424.32	2,258,249,117.61
	List of MDA: Regional Sector						
	21010000: Social Sector			Actual 2023	Budget 2023	Variance	Actual 2022
	0513001001/21010000	Ministry of Youth Empowerment and Poverty Alleviation		48,787,805.14	57,050,000.00	8,262,194.86	49,264,566.31
	0514001001/21010000	Ministry of Women Affairs		125,605,671.39	203,853,000.00	78,247,328.61	127,134,773.93
	0514002001/21010000	Agency for Social Development Program		-	2,750,000.00	2,750,000.00	-
	0517001001/21010000	Ministry of Education		4,048,038,223.06	4,100,000,000.00	51,961,776.94	3,499,318,167.96
	0517003001/21010000	Gombe State Universal Basic Education Board (SUBEB)		115,704,505.04	119,400,000.00	3,695,494.96	106,719,504.54
	0517008001/21010000	Gombe State Library Board		25,800,265.12	30,800,000.00	4,999,734.88	25,976,309.10
	0517010001/21010000	Adult and Non Formal Education Agency (ANFEA)		82,796,498.97	99,270,000.00	16,473,501.03	79,065,074.64

GOMBE STATE GOVERNMENT OF NIGERIA

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NOTE	Details		Ref. Note	Actual 2023 Amount	Budget 2023 Amount	Variance	Remarks
	0517017001/21010000	Teachers Service Commission		44,203,281.51	53,920,000.00	9,716,718.49	46,220,697.04
	0566018001/21010000	Gombe State Polytechnic Bajoga		290,632,844.18	330,000,000.00	39,367,155.82	286,829,842.07
	0566020001/21010000	Gombe State College of Education Billiri		306,046,035.87	362,000,000.00	55,953,964.13	314,638,697.98
	0566021001/21010000	Gombe State University		2,629,081,519.63	2,802,460,000.00	173,378,480.37	2,581,025,281.92
	0566022001/21010000	Gombe State University of Science and Technology Kumo		42,664,170.77	94,700,000.00	52,035,829.23	54,404,530.22
	0560560001/21010000	Gombe State Scholarship Board		15,449,616.10	19,650,000.00	4,200,383.90	15,170,184.35
	0566001001/21010000	Ministry of Higher Education		4,176,605.84	6,735,000.00	2,558,394.16	4,301,020.57
	0521001001/21010000	Ministry of Health		501,758,129.25	565,265,000.00	63,506,870.75	3,092,749,963.43
	0521003001/21010000	Primary Health Care Development Agency		29,282,663.11	36,300,000.00	7,017,336.89	22,018,789.10
	0521011001/21010000	Gombe State College For Nursing and Midwifery		114,325,002.49	142,000,000.00	27,674,997.51	110,284,150.22
	0521015001/21010000	Gombe State Board for Traditional Medicine		518,456.02	2,100,000.00	1,581,543.98	470,788.68
	0521016001/21010000	Gombe State College for Health Technology Kaltungo		300,057,200.21	425,000,000.00	124,942,799.79	299,067,910.82
	0521102001/21010000	Gombe State Hospital Management Board		5,804,332,127.54	5,900,200,000.00	95,867,872.46	3,064,229,663.59
	0535001001/21010000	Ministry of Environment and Forest Resources		271,536,789.37	276,300,000.00	4,763,210.63	232,800,763.81
	0535055001/21010000	Gombe State Environmental Protection Agency (GOSEPA)		-	2,000,000.00	2,000,000.00	-
	0539001001/21010000	Gombe State Sports Commission		43,194,654.75	52,400,000.00	9,205,345.25	50,105,631.86
	0539002001/21010000	Gombe United Football Club		167,345,393.69	250,000,000.00	82,654,606.31	236,078,260.00
	0539003001/21010000	Fiscal Responsibility Agency		2,025,678.93	7,950,000.00	5,924,321.07	368,305.26
	0551001001/21010000	Ministry for Local Government and Chieftaincy Affairs		73,392,279.86	84,195,000.00	10,802,720.14	64,468,533.72
	0513003001/21010000	Gombe State Security and Traffic EnviCorp (GOSTEC)		-	-	-	-
	SUB TOTAL SOCIAL SECTOR			15,086,755,417.84	16,026,298,000.00	939,542,582.12	14,362,711,411.12
	Total Personnel Cost			22,899,517,536.43	24,132,656,000.00	1,233,138,463.57	21,828,031,212.38
	B - Salaries directly charged to CRF (included in Note 4A above)						
	21010000: Law and Justice Sector			Actual 2023	Budget 2023	Variance	Actual 2022
	0318011001/21010000	Judicial Service Commission		5,625,495.00	6,100,000.00	3,772.97	159,073,455.12
	0326001001/21010000	Ministry of Justice		5,665,495.00	6,450,000.00	784,505.00	71,677,237.36
	0366019001/21010000	College for Legal and Islamic Studies		40,050,482.20	40,100,000.00	49,517.80	48,825,684.17
	0326051001/21010000	Judiciary - High Court of Justice		34,384,987.20	40,000,000.00	5,615,012.80	140,154,178.36
	0326053001/21010000	Sharia Court of Appeal		28,719,492.20	29,000,000.00	280,507.80	48,825,684.17
	Total			114,445,951.60	121,650,000.00	6,733,316.37	468,556,239.18
6	22020000: Overhead Costs			Actual 2023	Budget 2023	Variance	Actual 2022
	List of MDA: Administrative Sector						
	0111001001/22020000	Office of the Executive Governor		5,595,975,299.86	5,740,019,000.00	144,043,700.14	5,003,873,122.68
	0111001002/22020000	Deputy Governors Office		307,251,321.12	308,340,000.00	1,088,678.88	176,522,000.00
	0111005001/22020000	Sustainable Development Goals (SDG)		5,847,500.00	12,700,000.00	6,852,500.00	6,094,000.00
	0111008001/22020000	State Emergency Management Agency (SEMA)		5,520,000.00	30,600,000.00	25,080,000.00	5,002,000.00
	0111010001/22020000	Budget Monitoring and Price Intelligent Unit (Due Process)		21,299,188.97	28,500,000.00	7,200,811.03	6,065,001.19
	0111010001/22020000	Directorate of Research Documentation and ICT		-	17,700,000.00	17,700,000.00	-

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NOTE	Details		Ref. Note	Actual 2023	Budget 2023	Variance	Remarks
				Amount	Amount		
	0111013001/22020000	Office of the Secretary to the State Government		3,094,655,009.04	3,185,300,000.00	90,644,990.96	2,537,915,577.43
	0111019001/22020000	Ministry of Special Duties and Inter Governmental Affairs		10,912,505.05	11,000,000.00	87,494.95	11,275,000.00
	0111020001/22020000	Gombe State Fire Service		8,800,000.00	26,200,000.00	17,400,000.00	8,100,000.00
	0111033001/22020000	Gombe State Agency for the Control of Aids		3,000,658.10	30,700,000.00	27,699,341.90	3,239,397.15
	0111034001/22020000	Establishment and Service Matters Bureau		22,682,500.00	57,500,000.00	34,817,500.00	14,983,500.00
	0111034002/22020000	Gombe State Bureau for Public Service Reform		14,296,976.37	15,800,000.00	1,503,023.63	4,517,000.00
	0111035001/22020000	Gombe State Pension Bureau		4,797,440.25	9,800,000.00	5,002,559.75	4,799,000.00
	0111035002/22020000	Local Government Pension Board		5,996,047.88	29,478,000.00	23,481,952.12	5,999,763.50
	0111037001/22020000	Muslim Pilgrims Welfare Board		977,290,029.11	1,029,993,000.00	52,702,970.89	354,891,103.83
	0111038001/22020000	Christian Pilgrims Welfare Board		14,886,916.97	122,400,000.00	107,513,083.03	89,176,462.22
	0111113001/22020000	Directorate of Protocol		6,498,308.05	18,000,000.00	11,501,691.95	3,590,000.00
	0116018001/22020000	Ministry of Internal Security and Ethical Orientation		17,429,550.00	64,350,000.00	46,920,450.00	19,437,785.00
	0112003001/22020000	Gombe State House of Assembly		1,124,571,084.55	1,200,000,000.00	75,428,915.45	1,058,999,687.44
	0112004001/22020000	Gombe State House of Assembly Service Commission		11,981,836.19	235,000,000.00	223,018,163.81	11,998,500.00
	0123001001/22020000	Ministry of Information and Orientation		21,190,636.13	98,400,000.00	77,209,363.87	187,760,873.05
	0123004001/22020000	Gombe State Media Corporation		45,880,600.92	72,410,000.00	26,529,399.08	58,427,999.68
	0123055001/22020000	Gombe State Printing and Publishing Company		623,574.10	8,350,000.00	7,726,425.90	597,500.00
	0125001001/22020000	Office of the Head of Service		38,054,000.00	113,100,000.00	75,046,000.00	44,845,000.00
	0125005007/22020000	Service Warfare Department		-	3,850,000.00	3,850,000.00	-
	0140001001/22020000	Office of the State Auditor General		357,520,658.78	358,000,000.00	479,341.22	272,861,632.69
	0147001001/22020000	Civil Service Commission		16,422,500.00	32,500,000.00	16,077,500.00	12,432,000.00
	0148001001/22020000	Gombe State Independent Electoral Commission		7,160,350.00	46,000,000.00	38,839,650.00	11,047,600.00
	0140001001/22020000	Office of the Auditor General for Local Government		37,603,000.00	42,920,000.00	5,317,000.00	27,825,000.00
	0164001001/22020000	Local Government Service Commission		-	9,700,000.00	9,700,000.00	-
	SUB TOTAL ADMINISTRATIVE SECTOR			11,778,147,491.44	12,958,610,000.00	1,180,462,508.56	9,942,276,505.86
	22020000: Economic Sector			Actual 2023	Budget 2023	Variance	Actual 2022
	0215001001/22020000	Ministry of Agriculture		22,446,531.82	125,425,000.00	102,978,468.18	16,212,000.00
	0215002001/22020000	Gombe State Agricultural Development Programme (GSADP)		8,910,000.00	29,500,000.00	20,590,000.00	6,000,000.00
	0215003001/22020000	Gombe State Agricultural Supply Company (GOSAC)		-	5,900,000.00	5,900,000.00	-
	0220001001/22020000	Ministry of Finance and Economic Development		1,181,212,151.88	1,189,529,800.00	8,317,648.12	629,178,423.20
	0220002001/22020000	Debt Management Department		20,210,560.63	25,000,000.00	4,789,439.37	345,870,000.00
	0220003001/22020000	Ministry Budget and Economic Planning		169,311,245.68	259,800,000.00	90,488,754.32	209,526,671.75
	0220004001/22020000	Bureau of Statistics		4,786,800.00	68,000,000.00	63,213,200.00	4,791,000.00
	0220007001/22020000	Office of the Accountant General		1,841,758,883.43	1,843,357,000.00	1,598,116.57	3,430,260,131.13
	0220008001/22020000	Gombe State Internal Revenue Service		1,190,427,417.12	1,190,740,000.00	312,582.88	1,428,566,912.08
	0222001001/22020000	Ministry of Commerce, Trade and Industries		12,585,400.00	41,000,000.00	28,414,600.00	18,896,500.00
	0222001018/22020000	Gombe State Investment and Property Development Coy		11,540,000.00	25,400,000.00	13,860,000.00	-
	0222001001/22020000	Gombe State Investment Promotion Agency		-	4,900,000.00	4,900,000.00	-

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	Details		Ref. Note	Actual 2023	Budget 2023	Variance	Remarks
				Amount	Amount		
	0222051001/22020000	Gombe State Enterprise Dev and Promotion Agency		1,713,000.00	32,800,000.00	31,087,000.00	1,799,000.00
	0222061001/22020000	Gombe State Micro Small Medium Enterprise		84,000.00	85,200.00	1,200.00	-
	0228001001/22020000	Ministry of Science, Technology and Innovation		18,118,861.25	47,900,000.00	29,781,138.75	22,341,000.00
	0228002001/22020000	Ministry of Energy and Minerals Development		10,496,254.75	60,500,000.00	50,003,745.25	11,407,000.00
	0231001001/22020000	Gombe State Energy and Minerals Development Agency		-	2,900,000.00	2,900,000.00	-
	0234001001/22020000	Ministry of Works and Transport		14,462,513.17	85,150,000.00	70,687,486.83	25,172,070.00
	0234004001/22020000	Gombe State Roads Maintenance Agency		2,395,150.00	5,347,000.00	2,951,850.00	2,399,000.00
	0252001001/22020000	Ministry of Water Resources		13,337,945.72	71,400,000.00	58,062,054.28	11,792,000.00
	0252102001/22020000	Gombe State Water Board		28,367,186.70	43,950,000.00	15,582,813.30	36,460,666.76
	0252103001/22020000	Rural Water Supply and Sanitation Agency (RUWASSA)		1,198,501.07	5,000,000.00	3,801,498.93	1,199,550.50
	0253001001/22020000	Ministry of Housing and Urban Development		12,882,600.00	12,900,000.00	17,400.00	16,319,072.76
	0253011001/22020000	Gombe State Housing Corporation		2,397,900.00	10,000,000.00	7,602,100.00	2,397,500.00
	0253053001/22020000	Gombe State Urban Planning and Development Board		15,982,838.40	24,010,000.00	8,027,161.60	7,203,884.55
	0260001001/22020000	Ministry of Lands and Survey		8,494,330.50	31,500,000.00	23,005,669.50	14,541,000.00
	0260002001/22020000	Office of the Surveyor General		3,714,000.00	35,700,000.00	31,986,000.00	2,997,073.59
	0260003001/22020000	Gombe State Geographical Information System (GOGIS)		46,912,367.61	83,550,000.00	36,637,632.39	33,356,160.00
	SUB TOTAL ECONOMIC SECTOR			4,643,746,439.73	5,361,244,000.00	717,497,560.27	6,278,686,616.32
				Actual 2023	Budget 2023	Variance	Actual 2022
	22020000: Law and Justice Sector			25,261,990.28	34,850,000.00	9,588,009.72	21,471,751.00
	0318011001/22020000	Judicial Service Commission		53,508,199.47	163,700,000.00	110,191,800.53	64,934,814.93
	0326001001/22020000	Ministry of Justice		75,477,328.10	200,950,000.00	125,472,671.90	31,208,076.75
	0366019001/22020000	College for Legal and Islamic Studies		169,948,217.47	363,000,000.00	193,051,782.53	189,712,111.56
	0326051001/22020000	Judiciary - High Court of Justice		87,825,789.26	138,500,000.00	50,674,210.74	74,700,175.00
	0326053001/22020000	Sharia Court of Appeal		412,021,524.58	901,000,000.00	488,978,475.42	382,026,929.24
	List of MDA: Regional Sector						
				Actual 2023	Budget 2023	Variance	Actual 2022
	22020000: Social Sector			27,983,600.00	48,200,000.00	20,216,400.00	30,209,450.00
	0513001001/22020000	Ministry of Youth Empowerment and Poverty Alleviation		27,983,600.00	48,200,000.00	20,216,400.00	30,209,450.00
	0514001001/22020000	Ministry of Women Affairs		24,118,726.13	94,900,000.00	70,781,273.87	18,399,230.66
	0514002001/22020000	Agency for Social Development Program		361,518.41	17,200,000.00	16,838,481.59	951,847.91
	0513003001/22020000	National Youth Service Corp (NYSC)		6,500,000.00	36,000,000.00	29,500,000.00	18,750,000.00
	0514003001/22020000	Agency for Social Investment Program		-	9,300,000.00	9,300,000.00	-
	0517001001/22020000	Ministry of Education		1,097,120,318.29	1,100,000,000.00	2,879,681.71	984,883,072.00
	0517003001/22020000	Gombe State Universal Basic Education Board (SUBEB)		16,640,816.70	70,300,000.00	53,659,183.30	33,156,000.08
	0517008001/22020000	Gombe State Library Board		2,997,500.00	15,100,000.00	12,102,500.00	2,998,800.00
	0517010001/22020000	Adult and Non Formal Education Agency (ANFEA)		12,487,400.00	35,780,000.00	23,292,600.00	4,153,651.39
	0517017001/22020000	Teachers Service Commission		7,028,000.00	24,800,000.00	17,772,000.00	15,967,713.75

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	Details		Ref. Note	Actual 2023	Budget 2023	Variance	Remarks
				Amount	Amount		
7	0566018001/22020000	Gombe State Polytechnic Bajoga		35,260,753.04	99,800,000.00	64,539,246.96	31,147,197.94
	0566020001/22020000	Gombe State College of Education Billiri		39,106,602.36	202,250,000.00	163,143,397.64	56,553,891.54
	0566021001/22020000	Gombe State University		755,823,139.17	788,448,500.00	32,625,360.83	539,354,183.97
	0566022001/22020000	Gombe State University of Science and Technology Kumo		-	19,300,000.00	19,300,000.00	-
	0560560001/22020000	Gombe State Scholarship Board		2,400,000.00	22,500,000.00	20,100,000.00	2,399,000.00
	0566001001/22020000	Ministry of Higher Education		30,045,971.87	57,850,000.00	27,804,028.13	27,015,064.92
	0521001001/22020000	Ministry of Health		46,703,266.36	125,940,000.00	79,236,733.64	80,209,804.60
	0521003001/22020000	Primary Health Care Development Agency		38,106,799.26	39,000,000.00	893,200.74	37,296,009.44
	0521011001/22020000	Gombe State College For Nursing and Midwifery		9,112,433.10	52,700,000.00	43,587,566.90	25,705,160.46
	0521015001/22020000	Gombe State Board for Traditional Medicine		5,897,238.22	18,700,000.00	12,802,761.78	10,800,449.87
	0521016001/22020000	Gombe State College for Health Technology Kaltungo		190,211,298.88	290,000,000.00	99,788,701.12	231,546,586.03
	0521102001/22020000	Gombe State Hospital Management Board		40,750,650.00	40,948,000.00	197,350.00	38,290,973.37
	0521103001/22020000	Gombe State Contributory Health Care (GoHEALTH)		13,388,714.56	15,000,000.00	1,611,285.44	15,652,341.60
	0535001001/22020000	Ministry of Environment and Forest Resources		15,587,880.00	15,600,000.00	12,120.00	10,956,000.00
	0535055001/22020000	Gombe State Environmental Protection Agency (GOSEPA)		35,789,700.00	56,400,000.00	20,610,300.00	21,648,923.63
	0539001001/22020000	Gombe State Sports Commission		59,325,217.84	110,000,000.00	50,674,782.16	91,922,045.11
	0539002001/22020000	Gombe United Football Club		4,793,430.86	20,500,000.00	15,706,569.14	7,593,000.00
	0539003001/22020000	Fiscal Responsibility Agency		2,995,310.00	24,500,000.00	21,504,690.00	2,999,250.00
	0551001001/22020000	Ministry for Local Government and Chieftaincy Affairs		4,000,000.00	20,500,000.00	16,500,000.00	6,000,000.00
	0513003001/22020000	Gombe State Security and Traffic Env't Corp (GOSTEC)		16,705,156.22	16,800,000.00	94,843.78	1,500,000.00
	SUB TOTAL SOCIAL SECTOR			2,541,241,441.27	3,488,316,500.00	947,075,058.73	2,348,059,648.27
	Total Overhead Cost			19,375,156,897.02	22,709,170,500.00	3,334,013,602.98	18,951,049,699.69
	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)			Actual 2023	Budget 2023	Variance	Actual 2022
	20007001/22060104	10 % IGR to Local Government		-	10,000,000.00	10,000,000.00	-
	20007001/22060103	Contribution to Local Government Pension Board		135,806,422.44	136,750,000.00	943,577.56	78,609,716.07
	20007001/22060203	State Vouchers and Liabilities		-	1,000,000.00	1,000,000.00	-
20007001/22060202	Domestic Loans Interest/Discount		9,231,861,582.47	9,231,870,000.00	8,417.53	8,817,127,354.31	
Total Consolidated Revenue Fund Charges			9,367,668,004.91	9,379,620,000.00	11,951,995.09	8,895,737,070.38	
9	Transfer to Capital Development Fund (According to Sectors)			Actual 2023	Budget 2023	Variance	Actual 2022
	Transfer from CRF to CDF			23,514,987,986.84	74,278,478,000.00	50,763,490,013.16	3,939,406,345.04
	Total Transfer to Capital Development Fund			23,514,987,986.84	74,278,478,000.00	50,763,490,013.16	3,939,406,345.04
10	Details of Aid & Grants Received			Actual 2023	Budget 2023	Variance	Actual 2022
	20007001/14020201	Local Government Contribution to Joint Project		2,380,960,028.95	5,000,000,000.00	(2,619,039,971.05)	1,663,584,765.15
	20007001/14020203	FGN Reimbursement on Capital Projects		1,524,000,000.00	500,000,000.00	1,024,000,000.00	-
	20007001/14020205	Local Government Contribution to Higher Education		1,367,611,236.21	-	1,367,611,236.21	1,453,052,076.79
	20007001/14020204	Local Government Contribution to GoHealth Program		291,546,765.41	-	291,546,765.41	

COMBE STATE GOVERNMENT OF NIGERIA

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NOTE	Details		Ref. Note	Actual 2023 Amount	Budget 2023 Amount	Variance	Remarks
	20007001/13010101	FGN Emergency Relief Fund (ERF)		-	3,000,000,000.00	(3,000,000,000.00)	-
	20001001/13010102	SDGs Conditional Grants		-	50,000,000.00	(50,000,000.00)	-
	20001001/13010103	SFTAS		2,815,708,966.00	2,820,000,000.00	(4,291,034.00)	5,388,685,000.00
	20001001/13010104	UBE		1,345,352,353.76	2,590,000,000.00	(1,244,647,646.24)	1,661,720,799.62
	20001001/13010105	TET FUND		366,663,229.06	1,000,000,000.00	(633,336,770.94)	1,101,311.47
	20001001/13010110	Strategic Support for Water Supply		-	5,000,000.00	(5,000,000.00)	-
	20001001/13010111	COVID 19 Intervention		107,002,300.00	-	107,002,300.00	1,020,674,900.00
	20001001/13010103	SFTAS AF		-	-	-	-
	20001001/13010113	National Livestock Transformation Plan (NLTP)		-	500,000,000.00	(500,000,000.00)	-
	20001001/13010114	NG CAREs Project		10,015,578,648.00	14,500,000,000.00	(4,484,421,352.00)	-
	17003001/13010104	Better Education Service Delivery for All (BESDA)		5,944,492,739.11	800,000,000.00	5,144,492,739.11	3,550,449,339.55
	20001001/13010202	UNICEF		119,218,982.10	-	119,218,982.10	38,784,598.00
	20001001/13010206	United Nations system		-	200,000,000.00	(200,000,000.00)	-
	20001001/13010207	International NGOs		280,000.00	100,000,000.00	(99,720,000.00)	-
	20001001/13010215	Sustainable Water Supply (W/Bank)		-	450,000,000.00	(450,000,000.00)	208,687,333.90
	20001001/13010216	Health System Support Grant (GAVI)		350,000.00	130,000,000.00	(129,650,000.00)	-
	20001001/13010217	Basic Health CAREs Promotion Fund		-	900,000,000.00	(900,000,000.00)	-
	20001001/13020408	Partnership for Extended Water Supply Sanitation & Hygeine		885,687,130.01	5,000,000.00	880,687,130.01	-
	20001001/13020410	German Technical Cooperation (GIZ)		-	200,000,000.00	(200,000,000.00)	-
	20001001/13020411	Malaria Elimination Program		-	1,620,000,000.00	(1,620,000,000.00)	-
	20001001/13020412	USAID State 2 State Activity		-	300,000,000.00	(300,000,000.00)	-
	21003001/13010201	Bill and Melinda Gates Foundation		-	50,000,000.00	(50,000,000.00)	-
	17003001/13010201	SUBEB - UNICEF Program		2,361,900.00	-	2,361,900.00	-
	22001001/13000001	UNIDO Small Hydro Power (SHP) Project		-	200,000,000.00	(200,000,000.00)	-
	Total Details of Aid & Grants Received			27,166,814,278.61	34,920,000,000.00	(7,753,185,721.39)	14,986,740,124.48
11	A - Details of Total Capital Expenditure by Sector:						
	Administrative Sector			Actual 2023	Total Budget 2023	Variance	Actual 2022
	0111001002/13000001	Deputy Governors Office		-	51,000,000.00	51,000,000.00	-
	0111010001/13000001	Budget Monitoring and Price Intelligent Unit (Due Process)		-	10,000,000.00	10,000,000.00	-
	0111008001/12000002	State Emergency Management Agency (SEMA)		-	193,000,000.00	193,000,000.00	5,000,000.00
	0111034001/13000001	Establishment and Service Matters Bureau		-	12,500,000.00	12,500,000.00	-
	011134002/130000001	Gombe State Bureau for Public Service Reform		-	20,000,000.00	20,000,000.00	-
	0111033001/13000001	Gombe State Agency for the Control of Aids		-	20,019,205.00	20,019,205.00	-
	0111035001/13000001	Gombe State Pension Bureau		-	10,000,000.00	10,000,000.00	-
	0111037001/13000001	Muslim Pilgrims Welfare Board		-	10,000,000.00	10,000,000.00	-
	0111038001/13000001	Christian Pilgrims Welfare Board		-	20,000,000.00	20,000,000.00	-
	0112003001/13000001	Gombe State House of Assembly Service Commission		-	80,000.00	80,000.00	-
	0123001001/13000001	Ministry of Information		-	109,000,000.00	109,000,000.00	-
	0123004001/13000001	Gombe State Media Corporation		-	300,000,000.00	300,000,000.00	-
	0116018001/13000001	Ministry of Internal Security and Ethical Orientation		238,312,361.53	274,000,000.00	35,687,638.47	157,372,000.00
	0111035003/13000001	Gombe State Joint Project Development Agency		2,939,967,618.61	2,871,319,000.00	(68,648,618.61)	1,123,232,127.08
	0125001001/13000001	Office of the Head of Service		-	98,000,000.00	98,000,000.00	-

GOMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	Details		Ref. Note	Actual 2023 Amount	Budget 2023 Amount	Variance	Remarks
	0147001001/13000001	Civil Service Commission		-	19,000,000.00	19,000,000.00	-
	0148001001/13000001	Gombe State Independent Electoral Commission		-	50,000,000.00	50,000,000.00	2,560,000.00
	0164001001/13000001	Local Government Service Commission		-	12,000,000.00	12,000,000.00	-
	0112002001/13000001	Gombe State House of Assembly		-	410,000.00	410,000.00	409,000.00
	SUB TOTAL ADMINISTRATIVE SECTOR			3,178,279,980.14	4,080,328,205.00	902,048,224.86	1,288,573,127.08
	List of MDA: Economic Sector			Actual 2023	Budget 2023	Variance	Actual 2022
	0215001001/01000001	Ministry of Agriculture		8,547,755,695.20	8,549,200,000.00	1,444,304.80	3,143,728,774.84
	0215002001/01000001	Gombe State Agricultural Development Programme (GSADP)		3,508,000.00	11,120,000.00	7,612,000.00	-
	0220001001/13000001	Ministry of Finance and Economic Development		6,801,558,125.82	6,802,470,000.00	911,874.18	5,377,899,510.88
	0220003001/04000181	Ministry Budget and Economic Planning		615,133,413.51	617,710,000.00	2,576,586.49	2,499,182,114.00
	0220007001/13000001	Office of the Accountant General		139,812,587.00	194,000,000.00	54,187,413.00	1,738,865,274.95
	0220008001/13000004	Gombe State Internal Revenue Service		6,810,977.50	8,110,000.00	1,299,022.50	10,447,500.00
	0222001001/12000007	Ministry of Commerce, Trade and Industries		4,004,752,579.36	4,209,261,500.00	204,508,920.64	9,115,105,819.43
	0222001018/06000001	Gombe State Investment and Property Dev Company		-	150,000,000.00	150,000,000.00	234,000,000.00
	0222052001/12000100	Gombe State Enterprise Dev and Promotion Agency		-	75,000,000.00	75,000,000.00	-
	0228001001/11000001	Ministry of Science and Solid Minerals		-	102,600,000.00	102,600,000.00	8,984,500.00
	0231001001/14000001	Ministry of Energy and Minerals Resources		-	217,000,000.00	217,000,000.00	-
	0234001001/17000001	Ministry of Works and Transport		30,219,066,137.00	30,301,285,000.00	82,218,863.00	11,783,031,795.01
	0234004001/17000001	State Roads Maintenance Agency		-	45,000,000.00	45,000,000.00	-
	0238001001/13000001	State Bureau of Statistics		-	50,000,000.00	50,000,000.00	-
	0250001001/13000001	Fiscal Responsibility Agency		-	5,000.00	5,000.00	-
	0252001001/10000002	Ministry of Water Resources		4,556,631,359.28	4,557,139,000.00	507,640.72	10,666,048,967.24
	0252102001/10000001	Gombe State Water Board		1,280,142,544.88	1,280,802,300.00	659,755.12	1,229,956,000.00
	0252103001/09000001	Rural Water Supply and Sanitation Agency (RUWASSA)		2,435,802,265.73	2,435,970,000.00	167,734.27	-
	0253001001/06000001	Ministry of Housing and Urban Development		5,039,165,101.37	5,100,000,000.00	60,834,898.63	1,416,134,357.83
	0253011001/12000001	Gombe State Housing Corporation		-	1,000.00	1,000.00	-
	0353053001/06000001	Gombe State Urban Planning and Development Board		27,614,000.00	27,631,000.00	17,000.00	7,190,000.00
	0260001001/06000001	Ministry of Lands and Survey		1,786,259,244.00	1,786,268,244.00	9,000.00	90,511,661.00
	0260002001/11000001	Office of the Surveyor General		-	6,000.00	6,000.00	-
	0260003001/13000772	Gombe State Geographical Information System (GOGIS)		138,246,502.00	139,254,502.00	1,008,000.00	673,973,775.53
	SUB TOTAL ECONOMIC SECTOR			65,602,258,532.65	66,659,833,546.00	1,057,575,013.35	47,995,060,050.71
	List of MDA: Law and Justice Sector			Actual 2023	Budget 2023	Variance	Actual 2022
	0318011001/13000001	Judicial Service Commission		-	-	-	-
	0326001001/13000001	Ministry of Justice		-	503,000.00	503,000.00	72,562,500.00
	0366019001/13000001	College for Legal and Islamic Studies		337,602,389.15	338,017,000.00	414,610.85	2,870,000.00
	0326051001/13000001	Judiciary - High Court of Justice		32,565,400.00	33,667,400.00	1,102,000.00	-
	0326053001/13000001	Sharia Court of Appeal		563,905,864.03	563,912,864.00	6,999.97	-
	SUB TOTAL LAW AND JUSTICE SECTOR			934,073,653.18	935,597,264.00	1,523,610.82	75,432,500.00

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List of MDA: Regional Sector		Actual 2023	Budget 2023	Variance	Actual 2022
List of MDA: Social Sector		Actual 2023	Budget 2023	Variance	Actual 2022
0513001001/08000009	Ministry of Youth Empowerment and Poverty Alleviation	6,140,773,024.22	6,141,750,400.00	977,375.78	306,524,085.69
0514001001/02000001	Ministry of Women Affairs	-	2,519,000.00	2,519,000.00	
0513055001/08000001	Gombe State Agency for Social Investment	-	150,000,000.00	150,000,000.00	
0517001001/05000001	Ministry of Education	842,698,818.35	847,267,817.00	4,568,998.65	730,261,430.81
0517003001/05000001	Gombe State Universal Basic Education Board (SUBEB)	5,216,227,172.96	5,216,400,000.00	172,827.04	5,376,422,804.55
0517008001/05000001	Gombe State Library Board	-	2,000.00	2,000.00	-
0517010001/05000001	Adult and Non Formal Education ANFEA	-	1,007,000.00	1,007,000.00	-
0566018001/05000001	Gombe State Polytechnic Bajoga	-	21,000.00	21,000.00	-
0566020001/05000001	College of Education Billiri	-	20,000.00	20,000.00	-
0566021001/05000001	Gombe State University	-	1,010,000.00	1,010,000.00	-
0566056001/05000001	Gombe State Scholarship Board	94,137,848.00	94,139,848.00	2,000.00	-
0566022001/05000001	Gombe State University of Science and Technology Kumo	-	4,000.00	4,000.00	-
0566001001/05000001	Ministry of Higher Education	442,069,545.47	442,166,298.00	96,752.53	73,897,189.72
0521001001/04000001	Ministry of Health	4,332,441,233.17	4,120,323,222.00	- 212,118,011.17	3,981,079,722.57
0521003001/04000001	Primary Health Care Development Agency	-	326,000.00	326,000.00	-
0521011001/04000001	College of Nursing	-	9,000.00	9,000.00	-
0521016001/04000001	Gombe State College for Health Technology Kaltungo	13,520,000.00	13,536,000.00	16,000.00	26,738,028.27
0521102001/04000001	Gombe State Hospital Service Management Board	-	12,000.00	12,000.00	-
0521103001/04000001	Gombe State Contributory Health Care (GoHEALTH)	155,458,674.00	170,601,000.00	15,142,326.00	90,000.00
0535001001/09000001	Ministry of Environment	-	-	-	123,328,801.93
0535002001/09000001	Gombe State Environmental Protection Agency (GOSEPA)	1,695,852,400.00	1,695,862,400.00	10,000.00	1,583,001,012.10
0535003001/09000001	Gombe Goes Green (3G)	-	64,504,000.00	64,504,000.00	-
0539001001/13000001	Gombe State Sports Commission	-	3,000.00	3,000.00	-
0513004001/13000001	Gombe State Security and Traffic Env Corp (GOSTEC)	153,431,000.00	155,000,000.00	1,569,000.00	129,900,000.00
055100100113000001	Ministry for Local Government	-	1,007,000.00	1,007,000.00	3,082,592.06
SUB TOTAL SOCIALSECTOR		19,086,609,716.17	19,117,490,985.00	30,881,268.83	12,334,325,667.70
Total Details of Capital Expenditures		88,801,221,882.14	90,793,250,000.00	1,992,028,117.86	61,693,391,345.49
B - Details of Capital Expenditures of Parastatals (Included in 11A`above)		Actual 2023	Budget 2023	Variance	Actual 2022
List of MDA: Administrative Sector					
0111008001/12000002	State Emergency Management Agency (SEMA)	68,660,000.00	1,192,000,000.00	1,123,340,000.00	5,000,000.00
0111035003/13000001	Gombe State Joint Project Development Agency	2,871,307,618.61	138,000,000.00	- 2,733,307,618.61	1,123,232,127.08
SUB TOTAL ADMINISTRATIVE SECTOR		2,939,967,618.61	1,330,000,000.00	- 1,609,967,618.61	1,128,232,127.08
List of MDA: Economic Sector		Actual 2023	Total Budget 2023	Variance	Actual 2022
0215002001/01000001	Gombe State Agricultural Development Programme (GSADP)	3,508,000.00	160,000,000.00	156,492,000.00	-
0220007001/13000001	Office of the Accountant General	139,812,587.00	194,000,000.00	54,187,413.00	1,738,865,274.95
0220008001/13000004	Gombe State Internal Revenue Service	6,810,977.50	140,000,000.00	133,189,022.50	10,447,500.00
0252102001/10000001	Gombe State Water Board	1,280,142,544.88	3,199,000,000.00	1,918,857,455.12	1,229,956,000.00
0252103001/09000001	Rural Water Supply and Sanitation Agency (RUWASSA)	2,435,802,265.73	2,436,000,000.00	197,734.27	-

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NOTE	Details		Ref. Note	Actual 2023 Amount	Budget 2023 Amount	Variance	Remarks
	0353053001/06000001	Gombe State Urban Planning and Development Board		27,614,000.00	27,631,000.00	17,000.00	7,190,000.00
	0260003001/13000772	Gombe State Geographical Information System (GOGIS)		138,246,502.00	237,000,000.00	98,753,498.00	673,973,775.53
	SUB TOTAL ECONOMIC SECTOR			4,031,936,877.11	6,393,631,000.00	2,361,694,122.89	3,660,432,550.48
	List of MDA: Law and Justice Sector			Actual 2023	Total Budget 2023	Variance	Actual 2022
	0366019001/13000001	College for Legal and Islamic Studies		337,602,389.15	480,750,000.00	143,147,610.85	-
	0326051001/13000001	Judiciary - High Court of Justice		32,585,400.00	335,000,000.00	302,434,600.00	-
	0326053001/13000001	Sharia Court of Appeal		563,905,864.03	663,500,000.00	99,594,135.97	-
	SUB TOTAL LAW AND JUSTICE SECTOR			934,093,653.18	1,479,250,000.00	545,176,346.82	-
	Lis of MDA: Regional Sector			Actual 2023	Budget 2023	Variance	Actual 2022
	List of MDA: Social Sector			Actual 2023	Budget 2023	Variance	Actual 2022
	0215002001/01000001	Gombe State Agricultural Development Programme (GSADP)		5,216,227,172.96	5,216,400,000.00	172,827.04	5,376,422,804.55
	0220007001/13000001	Office of the Accountant General		94,137,848.00	300,000,000.00	205,862,152.00	-
	0220008001/13000004	Gombe State Internal Revenue Service		442,069,545.47	442,166,298.00	96,752.53	73,897,189.72
	0252102001/10000001	Gombe State Water Board		13,520,000.00	180,000,000.00	166,480,000.00	26,738,028.27
	0252103001/09000001	Rural Water Supply and Sanitation Agency (RUWASSA)		155,458,674.00	155,601,000.00	142,326.00	90,000.00
	0353053001/06000001	Gombe State Urban Planning and Development Board		1,695,852,400.00	2,210,000,000.00	514,147,600.00	1,583,001,012.10
	0260003001/13000772	Gombe State Geographical Information System (GOGIS)		153,431,000.00	250,000,000.00	96,569,000.00	129,900,000.00
	SUB TOTAL SOCIAL SECTOR			7,770,696,640.43	8,754,167,298.00	983,470,657.57	7,190,049,034.64
	Total Details of Capital Expenditures of Parastatals			15,676,694,789.33	17,957,048,298.00	2,280,373,508.67	11,978,713,712.20

14A	CRF BANKBALANCES		Amount 2023	Amount 2022		
	Access Bank FAAC Account		1,284,421,261.96	135,345,274.55		
	Access Bank Salary Account		24,165.12	24,165.12		
	Access Bank Bond Project Account		8,210,064.56	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		999,997,339.90	400,002,942.80		
	Fidelity (FSB) Ecological Account		34.90	34.21		
	GTB FAAC Account		299,999,982.80	299,999,982.80		
	Jaiz Bank Revenue Account		25,017,183.40	10,750,914.95		
	Keystone Operation Account		1,346,065,047.69	1,317,673,643.23		
	Polaris Bank Motor Vehicle Loan Account		156,128,168.12	137,854,895.17		
	UBA TSA Active List Account		2,096,425.70	2,096,425.70		
	UBA Joint Capital Project Account		46.60	46.60		
	UBA Dormant List Account		86.86	86.86		
	Union Bank Primary Education Intervention Account		53.75	53.75		
	Unity Bank Tudun Hatsi Branch		1,055,164,481.38	-		
	Unity Bank FAAC Account		32.46	32.46		

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CRF BANKBALANCES		Amount 2023	Amount 2022		
Zenith Bank Higher Education Account		199,999,752.47	136.41		
Zenith Bank Higher Education II Account		- 34,186.51	36,184.51		
Zenith Bank NNPC Account		1,952,921,863.68	68,922,135.18		
Polaris Bank Operations Account		1,235,062,041.77	1,335,073,391.77		
Diamond Bank - Police Reform Fund Account		6,195.88	6,195.88		
Jaiz Bank Operation Account		298,869,468.76	393,775,405.33		
Union Bank ADRF Account		50,271.37	50,271.37		
GTB VAT Account		2,310,903,826.43	1,636,064,780.27		
Access Bank Fertilizer Account		38.25	38.25		
Access Bank Excess Crude Account		57.12	57.12		
Access Fiscal Sustainability Account		7,506.64	7,506.64		
Access Loan Repayment Account		19,930.25	19,930.25		
Polaris Bank Fertilizer Account		29,214,279.00	29,214,279.00		
Sterling Operation Account		2,105,191,556.70	1,151,973,581.32		
UBA FAAC Account		3,748,557,381.67	2,772,288,204.43		
UBA Salary Account		312,592,796.70	38,360,215.68		
Heritage Bank Operation Account		1,062,520,546.38	600,690,973.81		
Fidelity Bank SUBEB Account		103,709,955.78	263,710,271.78		
UBA COVID 19 Support Account		1,078,983.48	1,079,977.58		
Unity Bank Operation Account		648,423,358.03	426,322,791.76		
Unity Bank SFTAS Capital Project Account		37,904,449.19	733,555,479.20		
Access Bank COVID 19 Support Account		77,111.86	77,111.86		
Union Bank Operation Account		151,992,155.41	151,992,155.41		
UBA Gombe State Liability Account		3,803,091.61	3,803,091.61		
Taj Bank Operation Account		1,500,004,479.50	5,585.50		
KEYSTONE SUBEB Account		297,461,203.65	105,532,603.41		
UBA Ecological Fund Account		739,210,566.90	366,744,981.72		
Keystone Gombe Investment Account		2,393.24	1,499,999,492.00		
Access Bank Investment Account		1,218,667,651.88	662,802,754.73		
FCMB Bank Investment Account		1,649,998,828.75	850,000,000.00		
First Bank Investment Account		909,994,717.45	1,149,997,936.00		
Stanbic IBTC Operations Account		200,000,000.00	200,000,000.00		
Access GSOAG Investment Account		219,811,674.97	399,988,385.50		
Union Bank Gombe State Treasury Account		550,002,813.44	300,002,887.44		
UBA Jewel SUKUK Account		15,501,091.91	3,939,406,345.04		
Taj Bank Housing Project Account		1,220,118,322.17	5,000,000,000.00		
Sterling GSOAG Investment Account		600,000,135.50	600,000,000.00		
First Bank GSOAG Investment Account		699,997,303.90	-		
Keystone Account II		150,000,000.00	-		
Unity Bank Operation Account		302,063,827.54	-		
FBN NG- CAREs Account		2,900,905,336.83			
TOAL CRF BANK BALANCES		32,556,971,411.56	26,996,625,315.49		

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14B	MDA Bank Balances				
	Sustainable Development Goals (SDG)		29,797.84	29,797.84	
	Office of the Secretary to the State Gombe		61.00	327.74	
	Ministry of Special Duties		-	15,000.00	
	Gombe Media Corporations		901,524.23	-	
	Gombe Media Corporations FCMB Revenue Account		242.95	2,610.21	
	Gombe Media Corporations Unity Bank Revenue Account		2,051.90	2,246.41	
	Zenith Bank LPRESS Account		32,068,266.07	-	
	Gombe State Fertilizer Company		3,000,000.00	3,000,000.00	
	Sterling Bank NG Cares Result Area 2 Account		70,716,688.22	20,089,225.16	
	Ministry of Finance - Zenith Bank Account		10,158.13	6,175,579.85	
	Budget Office Stanbic IBTC Capital Project Account		17,320,660.49	645,003.65	
	Office of the accountant General - UBN Operation Account		0.19	-	
	Sub Treasury Gombe Access Bank - Operational Account		152,413,160.81	251,327,026.07	
	UBA Revenue Account		774,779,323.30	3,687,743.13	
	Access Bank Revenue Account		293,590,064.50	189,589,006.15	
	Stanbic IBTC NG Cares Result Area 3 Account		54,617,706.05	3,808,508.39	
	Keystone - RAAMP Account		8,484,780.06	-	
	GSTS - -Unity Revenue Account		246,032,295.00	246,032,295.00	
	Zenith Bank SURWASH Draw Down Account		5,614,090.51	-	
	Polaris Bank ACRReSAL Draw Down Account		74,116,565.32	-	
	Taj Bank ACRReSAL Counter Part Funding Account		536,337,345.22	1,688,107,734.40	
	Gombe State Water Board - Zenith Bank Account		13.48	13.48	
	Gombe State Water Board – Unity Bank Capital Project Account		-	3,953.48	
	WATSAN - ADB Account		316,426,180.08	74,738.75	
	WATSAN - ADF Account		- 376,800.75	4,360,477.25	
	JSC Unity Bank Account		11.25	-	
	Ministry of Justice - Polaris Bank Account		-	8.00	
	Ministry of Youth - Stanbic IBTC YESSO Account		12,054,051.97	1,174,949.12	
	NG Cares Sterling Bank SSTU Result Area 1 Account		42,521,741.54	2,242,263.85	
	NG Cares Sterling Bank TGT Result Area 1 Account		1,969,215.01	7,898,818.70	
	NG Cares Zenith Bank LIPW Result Area 1 Account		44,080,000.56	9,328,931.76	
	Comm and Social Dev Account		5,665,611.46	5,665,611.46	
	IDEAS UBA Draw Down Account		360,978.75	-	
	SUBEB - Sterling Bank Matching Grant Account		211,623,109.13	211,623,109.13	
	SUBEB - Zenith Bank Special Education Account		126,350.87	21,832.37	
	SUBEB - Eco Bank TPD Account		112,922,618.49	10,148,840.04	
	SUBEB - First Bank UNICEF Assisted Fund Account		391,046.94	391,046.94	
	SUBEB - Sterling Bank 2% CPM and Quality Assurance Account		56,154,774.62	16,676.45	
	SUBEB - Fidelity Bank Matching Grant Account		-	19,501,917.29	
	SUBEB - Keystone Bank Matching Grant Account		2,106,961,348.12	253,300,051.26	
	SUBEB/BESDA - Zenith Bank Advanced Account		773,052.82	1,497,852,224.48	
	SUBEB/BESDA - Zenith Bank Result Account		3,014,485,403.04	250,514,162.15	
	COE Billiri Unity Bank Operation Account		-	400,808.15	
	COE Billiri Unity Bank Revenue Account		10,987,661.32	3,314,196.85	

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14B	MDA Bank Balances					
	Gombe State University Operations Account		-	6,052,014.55	117,480,947.59	
	State Poly Bajoga - FCMB Account			735,185.65	12,399.43	
	State Poly Bajoga - FCMB Revenue Account			280,617.81	-	
	Ministry of Health - GTB Health Care Provision 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 Down Account			75,019,652.45	27,606,904.21	
	Ministry of Health - UBN ANRIN SPIU Draw Down Account			3,310,224.75	33,711,116.73	
	COPREP Project - Sterling Bank Account			77,906,593.53	8,853,391.37	
	School of Health Technology Kaltungo FBN Revenue Account			602,718.98	193,994.01	
	School of Health Technology Kaltungo FBN Operational Account			-	19.99	
	Gombe State Road Maintenance Agency Zenith Bank Account			0.01	-	
	College For Legal Studies Nafada - Bubayero Micro Finance Account			1,272,000.00	975,360.10	
	College For Legal Studies Nafada - First Bank Revenue Account			5,865,894.42	4,993,076.70	
	College For Legal Studies Nafada - Union Bank Account			0	9,766.23	
	College For Legal Studies Nafada - Taj Bank Account			3,568,792.63	-	
	Gombe Goes Green (3G)			10,081.59	2,668,570.70	
	Gombe State Joint Project - UBA Capital Project Account			277,574,518.16	253,899,083.54	
	Gombe State Joint Project - Keystone Operational Account			124,052,700.00	2,131.50	
	Contributory Health Care Stanbic IBTC Account			13,783,604.72	335.67	
	Contributory Health Care Stanbic IBTC Revenue Account			5,001,754.91	-	
	DMO Infrastructure Account			320,451,649.65	1,675,637.94	
	Total Details of Cash Book Balances			9,128,783,394.57	5,160,667,012.72	

19A	Proceed from External Loans:					
	List the Loans		Actual 2023	Budget 2023	Variance	Actual 2022
	World Bank Health System Development Programme		417,000,000.00	-	417,000,000.00	-
	ADB (ATA)		1,426,138,679.05	-	1,426,138,679.05	-
	ACReSAL (World Bank)		1,433,169,031.13	3,000,000,000.00	(1,566,830,968.87)	-
	Bilingual Education Programme (IDB)		45,333,568.88	-	45,333,568.88	-
	Accelerated Nutrition Results In Nigeria (ANRIN)		381,247,760.54	1,000,000,000.00	(618,752,239.46)	242,359,152.51
	Inclusive Basic Delivery Service ADB		-	1,000,000,000.00	(1,000,000,000.00)	-
	IDEAS Project		227,500,000.00	1,500,000,000.00	(1,272,500,000.00)	222,562,996.53
	YESSO World Bank Assisted		-	5,000,000.00	(5,000,000.00)	-
	LPRES (World Bank)		194,100,500.84	1,000,000,000.00	(805,899,499.16)	-
	Ease of Doing Business		-	100,000,000.00	(100,000,000.00)	-
	Nigeria for Women Project (WorldBank)		-	500,000,000.00	(500,000,000.00)	-
	Rural Access to Agricultural Marketing Project RAAMP		469,050,210.00	2,500,000,000.00	(2,030,949,790.00)	-
	COVID19 Preparedness Response Project (COPREP)		-	10,000,000.00	(10,000,000.00)	-
	IDEAS Project		-	200,000,000.00	(200,000,000.00)	-
	Total		4,593,539,750.44	10,815,000,000.00	(6,221,460,249.56)	464,922,149.04

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19B	External Loans Balances		Bal as at 01/01/2023	Interest Accrued	Additional Loan 2023	Bal as at 31/12/2023
	Gombe State National Programme for Food Security		-	-	2,564,270,647.77	2,564,270,647.77
	Gombe State Inclusive Basic Service Delivery & Li		-	-	17,296,938,268.17	17,296,938,268.17
	Gombe State Health Systems Development IDA		1,440,161,891.41	1,257,376,875.68	-	2,697,538,767.09
	Gombe State National Fadama II IDA		1,985,880,305.33	1,810,550,266.09	-	3,796,430,571.42
	Gombe State HIV/AIDS Programme IDA		810,972,445.31	710,915,947.78	-	1,521,888,393.09
	Gombe State Malaria Control Booter Project IDA		751,831,742.98	749,688,012.47	-	1,501,519,755.45
	Gombe State Health Systems Development Additional Financing IDA		1,367,013,879.34	1,340,613,266.26	-	2,707,627,145.60
	Gombe State Third National Fadama Development Project		1,386,131,772.03	1,354,397,463.88	-	2,740,529,235.91
	Gombe State Community and Social Development Project		1,765,421,242.86	1,725,003,482.29	-	3,490,424,725.15
	Gombe State Malaria Control Booster Project IDA Additional Financing		1,848,197,639.20	1,840,212,962.54	-	3,688,410,601.74
	Gombe State 2nd (Second) HIV/AIDS Programme		1,934,190,212.42	1,935,335,745.47	-	3,869,525,957.89
	Gombe State Inclusive Basic Service Delivery		-	1,108,629,004.60	-	1,108,629,004.60
	Gombe State Community Based Agric and Rural Development		1,280,092,598.67	1,095,735,486.52	-	2,375,828,085.19
	TOTAL		14,569,893,729.55	14,928,458,513.58	19,861,208,915.94	49,359,561,159.07
20	Proceeds from Internal Loan					
	List the Loans		Actual 2023	Budget 2023	Variance	Actual 2022
	Keystone SUBEB Loans		1,204,452,353.76	-	1,204,452,353.76	-
	Commercial and Other Bank Loan		-	23,000,000,000.00	(23,000,000,000.00)	-
	National Housing Loan Facility		-	-	0.00	5,000,000,000.00
	FGN Bridging Finance		-	30,000,000,000.00	(30,000,000,000.00)	15,035,902,285.70
	CBN Differentiated Cash Reserve Requirement		-	-	0.00	15,000,000,000.00
	UBA Jewel SUKUK Bond Proceed		-	-	0.00	24,351,000,000.00
	UBA Contract Financing Loan		14,977,395,953.54	-	14,977,395,953.54	1,065,248,050.95
	Total		16,181,848,307.30	53,000,000,000.00	(36,818,151,692.70)	60,452,150,336.65
23	Repayments: of Internal Loans (Principal)		Bal as at 01/01/2022	Additional Loan	Loan Paid Back	Bal as at 31/12/2023
	List the Loans:					
	Access Bank Bond 1 ISPO		2,101,669,073.19	-	2,101,669,073.19	-
	CBN Loan/ Salary Bailout		4,215,785,073.01	-	186,492,699.80	4,029,292,373.21
	FGN Loan / Salary Bailout		8,696,754,057.64	-	366,922,425.60	8,329,831,632.04
	3rd Bond Grocol		4,979,249,040.84	-	1,284,134,438.56	3,695,114,602.28
	CBN Budget Support		21,220,140,069.98	-	65,341,115.54	21,154,798,954.44
	Federal Mortgage Bank Loan		707,712,500.00	-	-	707,712,500.00
	CBN Health Care Loan		1,809,149,916.94	-	182,211,551.22	1,626,938,365.72
	Keystone SUBEB Loans		-	1,204,452,353.76	669,420,641.89	535,031,711.87
	CBN SME Loan		1,812,963,903.91	-	531,840,775.19	1,281,123,128.72
	UBA Contract Financing CFF		1,450,995,276.65	14,977,395,933.52	2,692,427,489.94	13,735,963,720.23
	UBA Jewel SUKUK Bond		22,567,675,185.13	-	2,442,899,111.53	20,124,776,073.60
	Family Homes LTD Loan		5,000,000,000.00	-	262,552,290.47	4,737,447,709.53
	CBN Discounted Cash Reserve Requirement		14,611,866,484.53	-	994,569,299.67	13,617,297,184.86
	CBN Bridging Finance Facility		18,043,082,742.84	-	-	18,043,082,742.84
	Total		107,217,043,324.66	16,181,848,287.28	11,780,480,912.60	111,618,410,699.34

COMBE STATE GOVERNMENT OF NIGERIA

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23A	Repayments: of Internal Loans (Interest)					
	List the Loans		Balance as at 31/12/2022	Additional Loan	Loan Paid Back	Balance as at 31/12/2023
	Access Bank Bond 1 ISPO		51,332,291.22	190,287,611.63	241,619,902.85	-
	CBN Loan/ Salary Bailout		3,425,911,299.95	0	375,064,180.19	3,050,847,119.76
	FGN Loan / Salary Bailout		6,583,859,727.57	-	754,362,211.59	5,829,497,515.98
	3rd Bond Grocol		2,810,425,202.87	-	694,861,412.24	2,115,563,790.63
	CBN Budget Support		33,601,757,477.00	-	864,107,590.96	32,737,649,886.04
	Federal Mortgage Bank Loan		-	-	-	-
	CBN Health Care Loan		432,736,650.15	-	108,394,251.24	324,342,398.91
	Keystone SUBEB Loans		-	169,262,218.23	127,036,328.37	42,225,889.86
	CBN SME Loan		-	-	-	-
	UBA Contract Financing CFF		50,751,104.18	5,576,324,616.38	1,032,752,821.17	4,594,322,899.39
	UBA Jewel SUKUK Bond		11,098,675,707.64	-	3,319,641,797.41	7,779,033,910.23
	Family Homes LTD Loan		2,445,451,799.11	-	504,877,779.86	1,940,574,019.25
	CBN Discounted Cash Reserve Requirement		7,788,932,291.04	-	1,209,143,306.59	6,579,788,984.45
	CBN Bridging Finance Facility		34,692,640,470.79	-	-	34,692,640,470.79
	Total		102,982,474,021.52	5,935,874,446.24	9,231,861,582.47	99,686,486,885.29
25	Schedule of Call/Fixed Deposit		Amount 2023	Amount 2022		
	Access Bank PLC		-	500,000,000.00		
	Eco Bank PLC		82,000,000.00	82,000,000.00		
	Unity Bank PLC		242,539,775.00	242,539,775.00		
	Heritage Bank		250,000,000.01	200,000,000.01		
	First Bank PLC		68,918,750.00	68,918,750.00		
	Sterling Bank PLC		500,000,000.00	-		
	Jaiz Bank		200,000,000.00	200,000,000.00		
	UBA Nig PLC		900,000,000.00	2,400,000,000.00		
	Total Deposits		2,243,458,525.01	3,693,458,525.01		
26	Outstanding Pension & Gratuities					
	20007001/41030118 Outstanding Pension & Gratuities 2018			2,211,144,438.89		
	20007001/41030119 Outstanding Pension & Gratuities 2019		1,435,635,339.45	1,435,635,339.45		
	20007001/41030120 Outstanding Pension & Gratuities 2020		2,309,363,349.45	2,309,363,349.45		
	20007001/41030121 Outstanding Pension & Gratuities 2021		2,048,003,277.63	2,048,003,277.63		
	20007001/41032022 Outstanding Pension & Gratuities 2022		2,329,882,377.57	2,329,882,377.57		
	20007001/41030123 Outstanding Pension & Gratuities 2023		2,342,728,200.10			
	Total		10,465,612,544.20	10,334,028,782.99		
27	Outstanding Contractual Obligations					
	20007001/41030110 Outstanding Contractual Obligation		23,736,804,361.33	17,449,417,363.18		
	Total		23,736,804,361.33	17,449,417,363.18		
28	20008001/33010100 Liability Over Assets		294,661,094,309.93	251,713,898,375.89		
	Note:					
	Opening Balance		251,713,898,375.89	152,445,670,235.46		
	Add/(Less) Net Movement:					

COMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

	Note:				
	Internal Loan		1,105,380,238.45	95,460,090,575.61	
	Foreign Loan		34,789,667,429.49	57,381,755.78	
	Investment		633,177,506.74	0.00	
	Outstanding Pension & Grat.		131,583,761.21	(132,017,632.93)	
	Contractual Obligation		6,287,386,998.15	3,882,773,441.97	
	Closing Balance		294,661,094,309.93	251,713,898,375.89	

COMBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2023

REFERENCE NOTE

1.	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
		2023			2022		
		A	B				
	MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	JANUARY	2,370,466,870.16	1,725,466,167.06	4,095,933,037.22	2,220,910,325.93	914,738,166.20	3,135,648,492.13
	FEBRUARY	656,517,725.22	1,708,881,983.64	2,365,399,708.86	674,580,508.62	871,916,725.11	1,546,497,233.73
	MARCH	545,435,067.28	1,705,805,848.50	2,251,240,915.78	1,204,631,725.92	877,289,771.30	2,081,921,497.22
	APRIL	1,340,820,020.28	1,727,831,893.35	3,068,651,913.63	2,189,140,476.63	915,761,541.17	3,104,902,017.80
	MAY	576,138,867.48	1,603,635,124.00	2,179,773,991.48	1,844,232,491.87	894,899,023.29	2,739,131,515.16
	JUNE	1,663,189,956.83	1,633,738,077.24	3,296,928,034.07	1,449,290,648.72	883,962,172.23	2,333,252,820.95
	JULY	423,957,430.32	1,424,409,665.31	1,848,367,095.63	1,902,295,525.63	1,786,454,023.67	3,688,749,549.30
	AUGUST	960,670,538.05	1,439,272,489.84	2,399,943,027.89	3,168,103,714.27	1,619,880,575.55	4,787,984,289.82
	SEPTEMBER	747,508,952.01	1,433,369,553.61	2,180,878,505.62	1,167,136,344.56	1,564,469,171.47	2,731,605,516.03
	OCTOBER	1,225,428,294.80	1,200,668,645.04	2,426,096,939.84	1,364,592,571.41	1,569,937,190.06	2,934,529,761.47
	NOVEMBER	694,919,201.87	1,164,337,660.36	1,859,256,862.23	1,041,615,350.88	1,560,993,205.49	2,602,608,556.37
	DECEMBER	1,030,018,912.49	1,173,617,344.65	2,203,636,257.14	2,470,047,059.31	1,600,549,775.88	4,070,596,835.19
	TOTAL	12,235,071,836.79	17,941,034,452.60	30,176,106,289.39	20,696,576,743.75	15,060,851,341.42	35,757,428,085.17
	SHARE OF STATUTORY ALLOCATION						
		C	D	E			
	MONTH	Other Statutory Transfers	Share of Excess Crude oil A/c	Value Added Tax Allocation	Total 2023	Total 2022	
	JANUARY	501,296,120.73	0	2,317,987,135.48	2,819,283,256.21	3,135,648,492.13	
	FEBRUARY	876,465,598.71	-	2,283,794,831.40	3,160,260,430.11	1,546,497,233.73	
	MARCH	957,695,294.87	-	2,176,385,748.62	3,134,081,043.49	2,081,921,497.22	
	APRIL	307,284,949.77	-	1,972,065,335.00	2,279,350,284.77	3,104,902,017.80	
	MAY	5,049,719,395.97	154,996,984.78	1,971,578,669.91	7,176,295,050.66	2,739,131,515.16	
	JUNE	532,154,319.12	656,748,474.68	2,426,907,885.24	3,615,810,679.04	2,333,252,820.95	
	JULY	2,941,408,773.77	-	2,637,534,627.47	5,578,943,401.24	3,688,749,549.30	
	AUGUST	11,200,940,782.15	-	2,749,748,739.93	13,950,689,522.08	4,787,984,289.82	
	SEPTEMBER	6,097,375,266.83	-	3,395,533,404.79	9,492,908,671.62	2,731,605,516.03	
	OCTOBER	1,290,111,638.06	-	2,852,398,645.87	4,142,510,283.93	2,934,529,761.47	
	NOVEMBER	8,973,114,008.19	-	3,238,008,476.34	12,211,122,484.53	2,602,608,556.37	
	DECEMBER	9,369,463,620.88	-	3,387,036,540.30	12,756,500,161.18	4,070,596,835.19	
	TOTAL	48,097,029,769.05	811,745,459.46	31,408,980,040.35	80,317,755,268.86	35,757,428,085.17	



GOMBE STATE

FEDERAL REPUBLIC OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

With Financial Statements
For The Year Ended
31st December, 2023

