



AUDITOR -GENERAL
ANNUAL REPORT



**On the Account of the Government
Of Gombe State for the year ended
31st December 2022**

**Submitted to Gombe State
House of Assembly**



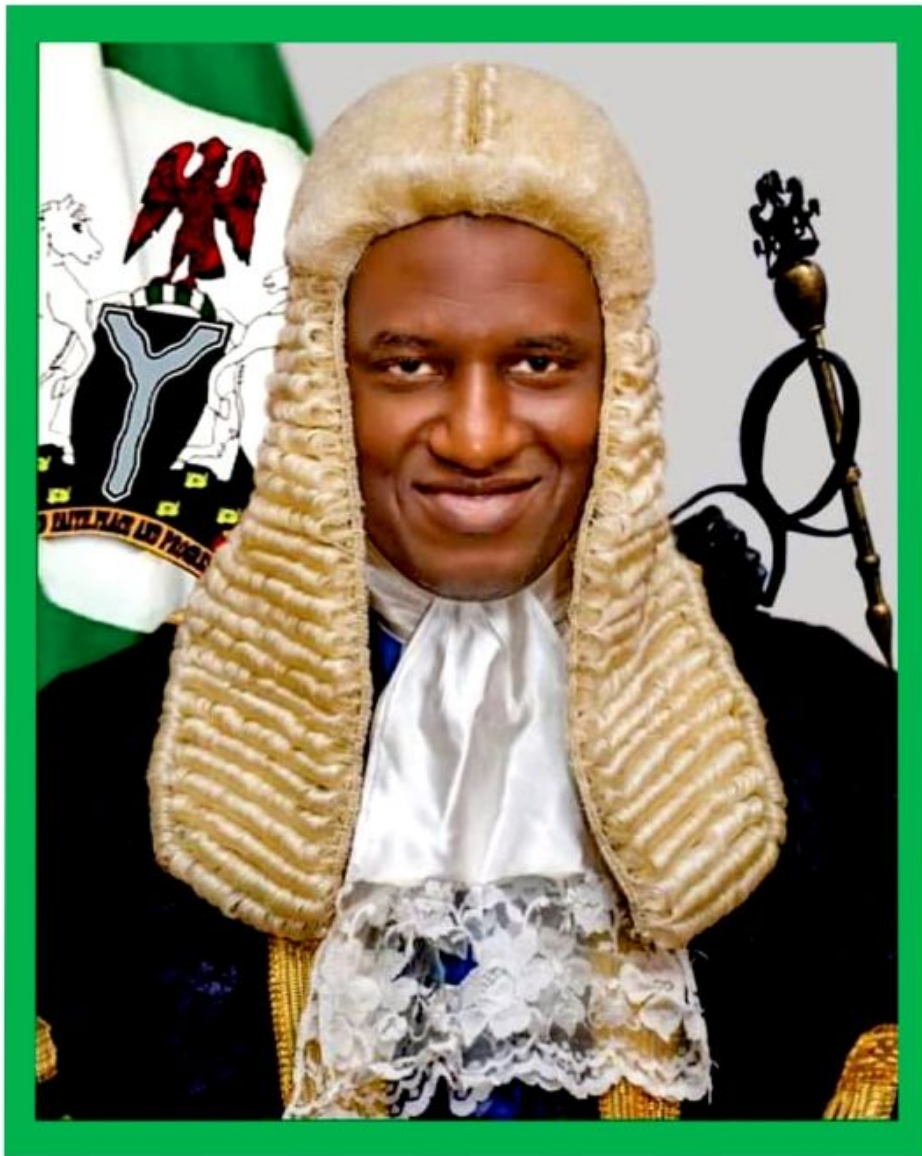
**AUDITOR– GENERAL
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On the Account of the Government
Of Gombe State for the year ended
31st December 2022**

**Submitted to Gombe State
House of Assembly**





His Excellency
ALH. MUHAMMADU INUWA YAHAYA
Governor of Gombe State, Nigeria



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



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



ACKNOWLEDGEMENT

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

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





SECRET

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Ref: No ACF.I/S.I/VOL.III/115
P.M.B: 0045,
Gombe,
Gombe State.

DATE 4th July 2023. **20**

AUDIT CERTIFICATION

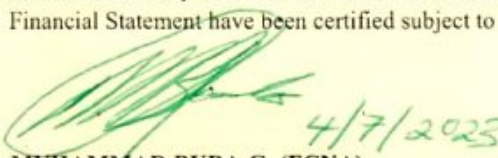
The Accountant –General is responsible for the preparation of the Financial Statement of the State Government for each financial year in compliance with the provision of the Constitution of the Federal Republic of Nigeria 1999 and the Public Finance (Control and Management) Act of 1958 as amended. The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

BASIS OF OPINION

I conducted my audit in compliance with the relevant laws of the Federal Republic of Nigeria and in accordance with the Public Sector Auditing Standards. These standards require that I plan and perform the audit to obtain reasonable assurance that the Financial Statement are free from material misstatements. An audit includes examination, on a test basis, of evidence supporting the amounts and disclosures in the Financial 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, State and Local Government Audit Law 2021 section II. I planned and performed such audit procedure in order to obtain all the information and explanation, which I considered necessary for the purpose of my audit. Furthermore projects and programme were verified in the discharge of my duty and responsibility as required by section 125(2) of the Nigeria Constitution. I performed financial compliance audit in accordance with International Standard on Auditing (ISAs) and International Standard of Supreme Audit Institution (“ISSALS”) 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 Statements (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 2022. The Financial Statement have been certified subject to the observations/comment(s) contained in this report.


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



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REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF GOMBE STATE FOR THE YEAR ENDED 31ST DECEMBER 2022.

1.0 INTRODUCTION

1.1 Submission of Report:

In compliance with section 125(5) of the Constitution of the Federal Republic of Nigeria 1999 and Gombe State, State and Local Government Audit Law 2021 section 11b and 11d. I humbly submit to the Honourable House of Assembly of Gombe State my Annual Report on the Accounts of Gombe State Government for the financial year ended 31st December 2022. The other part of this report contains observations raised from the regular and routine Audit of Ministries, Departments and Agencies (MDAs) that have not responded to audit queries or were unable to clear the queries in the year under review.

1.2 Constitutionality.

In Conformity with Section 125(5) of the Constitution of the Federal Republic of Nigeria 1999, and section 11d of Gombe State, State and Local Government Audit Law 2021. The draft Annual Report of the Accountant General in respect of the Accounts and all other related financial Statements of Gombe State Government for the year ended 31st December 2022 were received in this Office on 25th April 2023. The draft Accounts and Statements were carefully examined and checked. Significant audit observations were made the corrections subsequently effected by the Accountant General and re-submitted the accounts on the 15th June 2023.

1.3 Submission of 2021 Audited Accounts

The Auditor - General's report for the financial year ended 31st December 2021 was submitted to the Honourable House of Assembly of Gombe State on 30th May 2022, the submission was acknowledged and the report was tabled before the Honourable House, considered and resolutions were subsequently made and passed by the Honourable House on the 13th December 2022.



2.0 GENERAL AUDIT ANALYSIS AND COMMENTS

2.1 STATUTORY ALLOCATION FROM FEDERATION ACCOUNTS

The report of Accountant – General and other related financial Statements for the year ended 31st December 2022 have been audited in compliance with all Government Regulations and Guidelines. It was observed that the sum of Seventy-Three Billion, Three Hundred and Sixty-Seven Million, Six Hundred and Ninety- Six Thousand Two Hundred and Eighty-One Naira Thirty-Four Kobo (₦73,367,696,281.34) only was received as total Statutory Allocation which include; Value Added Tax (VAT) of Twenty -Three Billion, Seventy Million, Two Hundred and Sixteen Thousand, Eight Hundred and Five Naira Sixty Kobo (₦ 23,070,216,805.60) only which represent 31.44% (per cent) of total Statutory Allocation received in the year under review; SURE-P Fund receipt was Eight Billion, Two Hundred and Forty-Five Million, Four Hundred and Sixty-Eight Thousand, Ninety-Seven Naira Seventy-Two Kobe (₦ 8,245,468,097.72) only was collected, which represent 11.24% of total Statutory Allocation received; Budget augmentation receipts of One Billion Three Hundred and Thirty Million, Eight Hundred and Fifty-Nine Thousand, Four Hundred and Seventy-Six Naira Seventy-Nine kobo (₦ 1,330,859,476.79) which represent 1.81% of total Statutory Allocation; Ecological Funds receipts of One Billion, Forty-Four Million, Two Hundred and Thirty-Seven Thousand, Eight Hundred and Twenty-Four Naira Thirty-Eight kobo (₦ 1,044,237,824.38) only which represents 1.42% of total Allocation. Other recurrent receipts amounts to One Billion, Four Hundred and Twenty Million, Five Hundred and Nine Thousand, Six Hundred and Ninety Naira Fifty-Three kobo (₦ 1,420,509,690.53) only which represents 1.94% of total Allocation; Non-Oil Excess Revenue amounting One Billion, Two Hundred and Nineteen Million, Eight Hundred and Ninety-Nine Thousand, Three Hundred and Eighty-One Naira Nine kobo (₦ 1,219,899,381.09) only representing 1.66% of total Allocation was received; Other receipts were “Exchange Rate Gain” of Three Hundred and Ninety-Two Million, Six Hundred and Fifty- Seven Thousand, One Hundred and Forty naira Twenty-Nine kobo (₦ 392,657,140.29), “Share of Solid Minerals” of Six Hundred and Forty-Five Million, Eight Hundred and Twenty Thousand, Seven Hundred and Sixty-Nine Naira Ninety-Two kobo (₦ 645,820,769.92), “Refund of Excess Bank Charges” of Forty-Eight Million, Three Hundred and Three Thousand, Four Hundred and Seventy-Two Naira Six kobo (₦ 48,303,472.06), “Electronic Money Transfer Levy” of One Hundred and Ninety-Two Million, Two Hundred and Ninety-Five Thousand, Five Hundred and Thirty-Seven Naira Seventy-Nine kobo (₦ 192,295,537.79) which collectively amounted to 1.74% of total Allocation. Statutory monthly Allocation received amounts to Thirty-Five Billion, Seven Hundred and Fifty-Seven Million, Four Hundred and Twenty-Eight Thousand, Eighty-Five Naira, Seventeen kobo (₦ 35,757,428,085.17) which is 48.74% (percent) of total Allocation received.



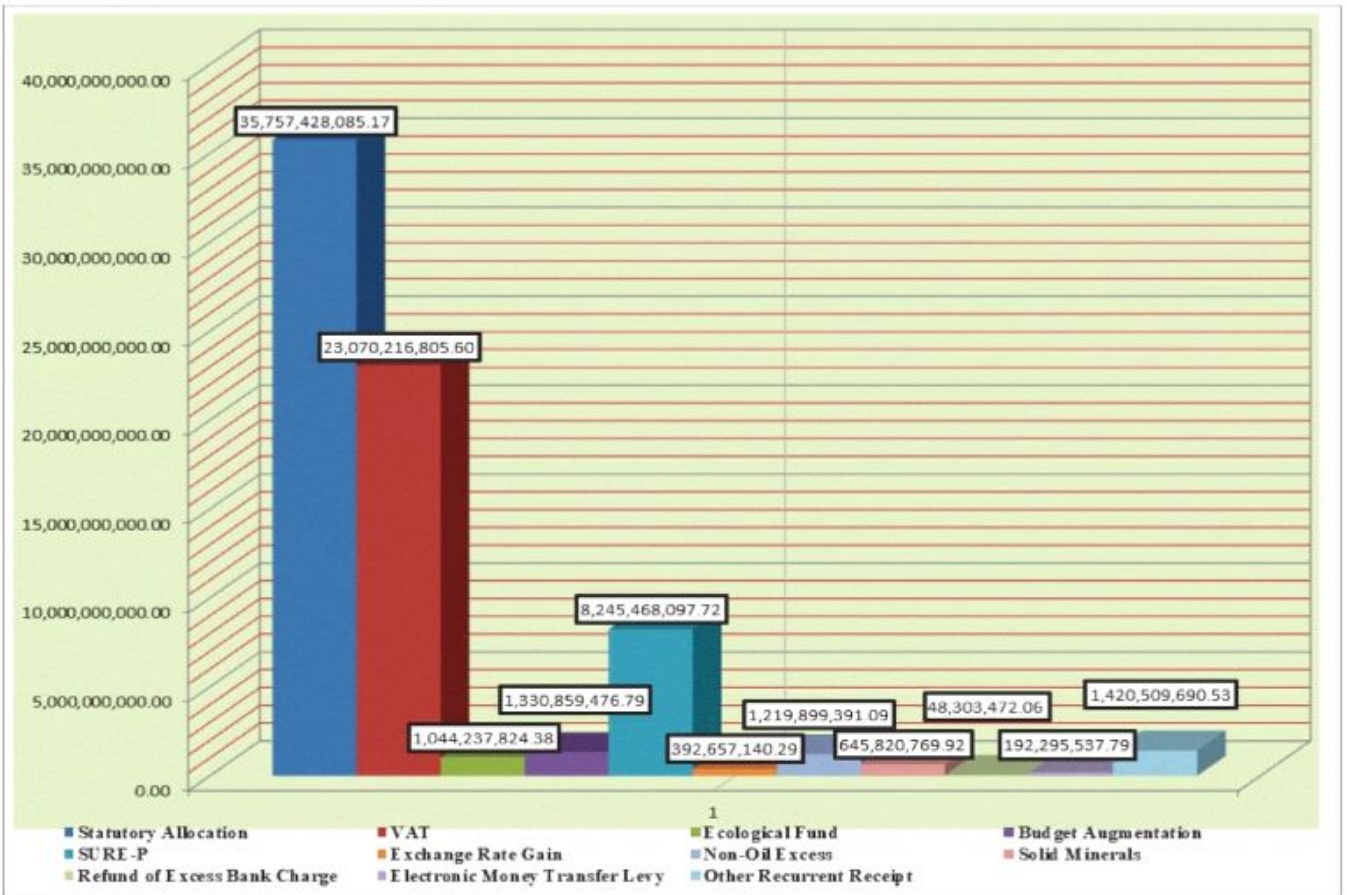
GOMBE STATE GOVERNMENT OF NIGERIA

STATUTORY ALLOCATION FOR THE YEAR ENDED 31ST DECEMBER 2022

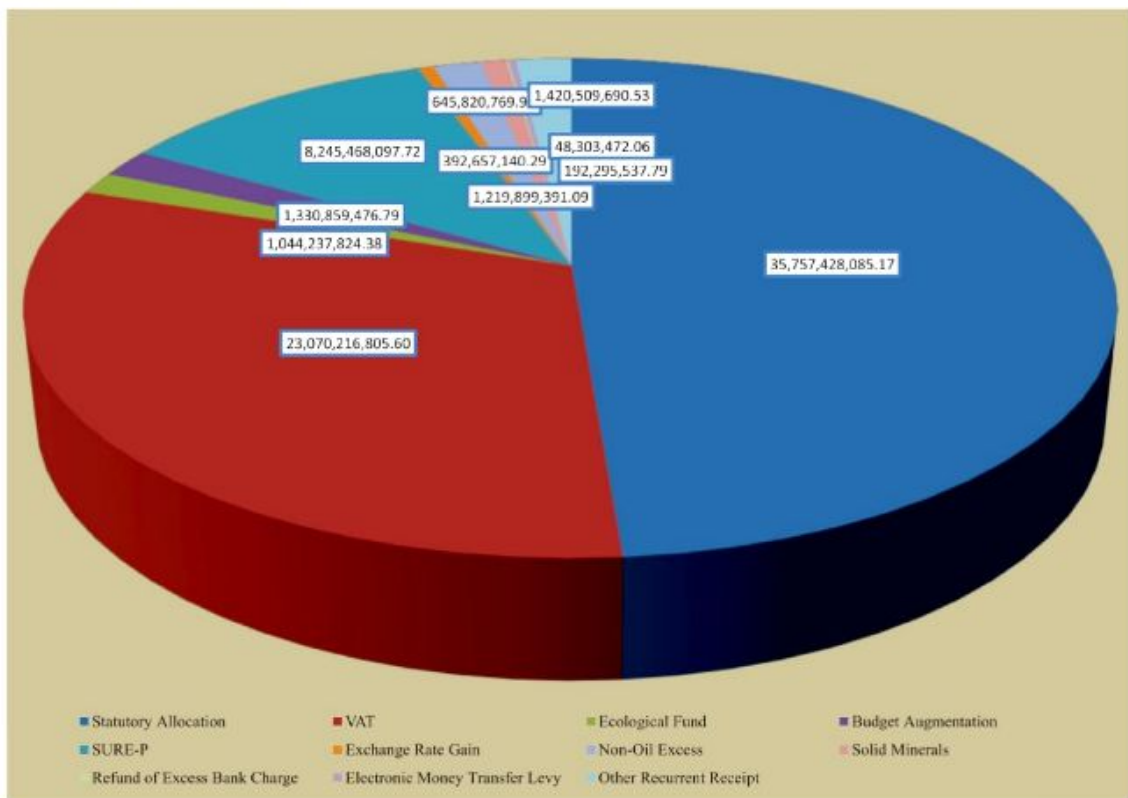
	Statutory Allocation	VAT	Ecological Fund	Budget Augmentation	SURE-P	Exchange Rate Gain	Non-Oil		Share of Solid Minerals	Refund of Excess Bank Charge	Electronic Money Transfer Levy	Other Recurrent Receipt	TOTAL
							Excess	Excess					
January 22	3,135,648,492.13	1,911,236,578.36	85,328,998.12	-	-	30,169,962.28	-	-	-	-	-	-	5,162,384,030.89
February 22	1,546,497,233.73	1,807,838,287.84	-	-	-	29,924,699.77	645,820,769.92	-	-	-	-	-	4,030,080,991.26
March 22	2,081,921,497.22	1,743,512,033.60	60,385,032.61	-	-	-	516,656,615.93	-	48,303,472.06	-	1,200,000,000.00	-	5,650,778,651.42
April 22	3,104,902,017.80	1,972,456,753.78	71,744,729.65	-	-	-	-	-	-	-	220,509,690.53	-	5,369,613,191.76
May 22	2,739,131,515.16	1,813,153,046.16	83,665,024.43	-	-	-	57,421,995.24	-	-	-	-	-	4,693,371,580.99
June 22	2,333,252,820.95	1,925,313,190.04	78,975,934.09	943,367,014.84	-	129,164,153.98	-	-	-	-	-	-	5,410,073,113.90
July 22	3,688,749,549.30	1,999,548,509.45	68,978,504.21	-	-	-	-	-	-	-	-	-	5,757,276,562.96
August 22	4,787,984,289.82	1,729,856,219.69	99,397,459.92	-	-	-	-	-	-	-	-	-	6,617,237,969.43
September 22	2,731,605,516.03	2,130,686,461.65	129,017,540.74	-	-	-	-	-	-	-	-	-	4,991,309,518.42
October 22	2,934,529,961.47	1,830,878,449.11	77,182,990.16	-	4,705,550,859.39	129,164,153.98	-	-	-	81,993,627.59	-	-	9,759,300,041.70
November 22	2,602,608,536.37	2,200,657,752.92	89,804,715.73	387,492,461.95	-	33,182,269.94	-	452,074,538.94	-	-	-	-	5,765,820,275.85
December 22	4,070,576,835.19	2,005,079,548.00	199,756,894.72	-	3,539,917,238.33	41,051,900.34	-	193,746,230.98	-	110,301,910.20	-	-	10,160,430,557.76
TOTAL	35,757,428,085.17	23,070,216,805.60	1,044,237,824.38	1,330,859,476.79	8,245,468,097.72	392,657,140.29	1,219,899,391.09	645,820,769.92	48,303,472.06	192,295,537.79	1,420,509,690.53	-	73,367,696,281.14



Chart Table. STATUTORY ALLOCATION



Pie Chart Statutory Allocation







2.2 INDEPENDENT REVENUE

The Accountant General's report for the year ended 31st December 2022 shows a total receipt from Independent Revenue of Thirteen Billion, Two Hundred and Ten Million Nine Hundred and Sixty Eight Thousand Eighty Six Naira Twenty Five Kobo (₦ 13,210,968,086.25) as against the sum of Sixteen Billion, Eight Hundred and Seventy-One Million, Four Hundred and Thirty-Nine Thousand Naira (₦ 16,871,439,000.00) only, budgeted for the year under review. An achievement of 78.30% of the Budget was noted, while 21.69% of the Budget which amounted to Three Billion, Six Hundred and Sixty Million Four Hundred and Seventy Thousand Nine Hundred and Thirteen Naira Seventy Five kobo (₦3,660,470,913.75) only was not achieved.

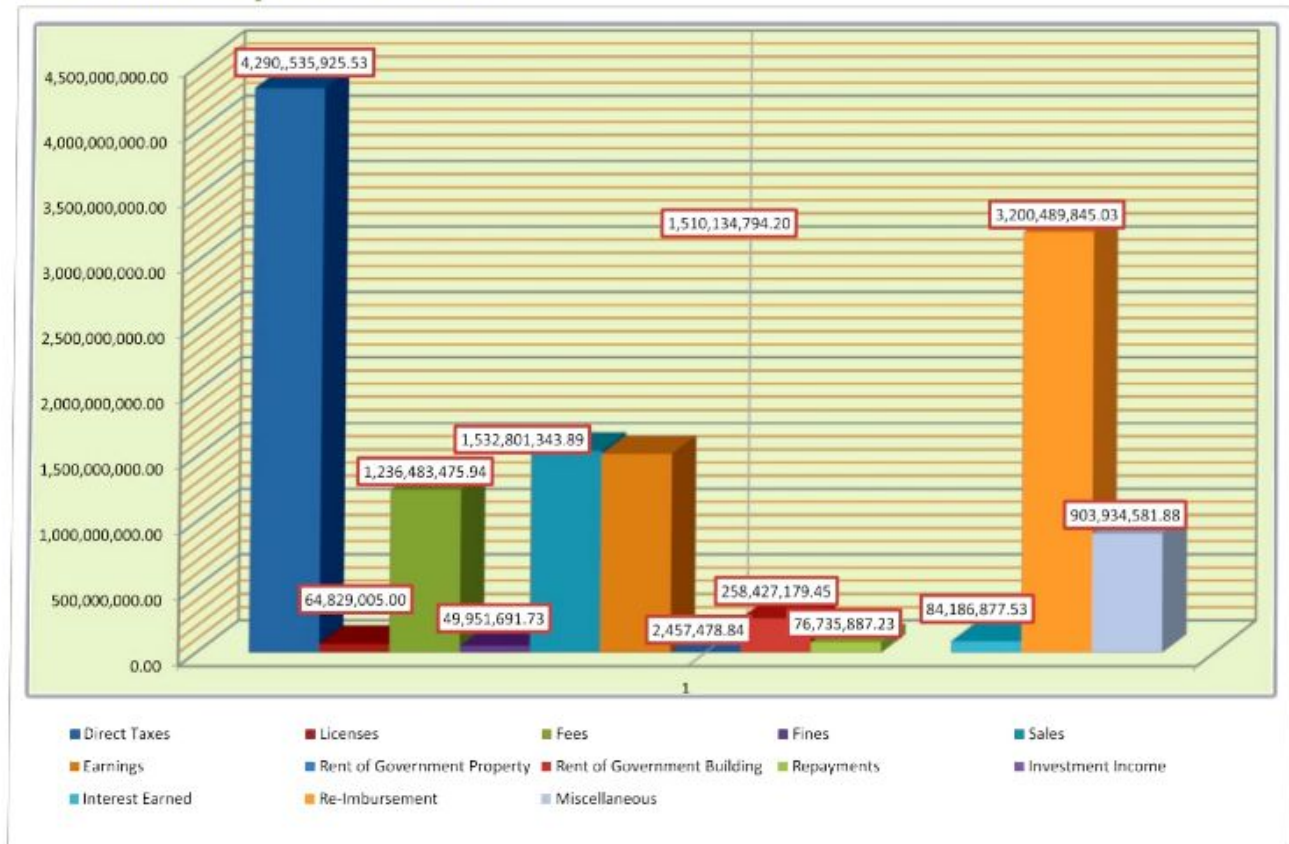
Unfavourable Budget Performances were recorded on "Direct Taxes" of One Billion, Forty Five Million Nine Hundred and Sixty Four Thousand Seventy Four Naira Forty Seven kobo (₦1,045,964,074.47) below the budgeted amount, "Licenses" for Eighty-Five Million, Eight Hundred and Twenty Thousand, Nine Hundred and Ninety-Five Naira (₦ 85,820,995.00), "Fees" with One Hundred and Sixty-Eight Million, One Thousand, Five Hundred and Twenty-Four Naira, Six kobo (₦ 168,001,524.06), "Fines" with Four Million, Eight Hundred and Twenty-Eight Thousand, Three Hundred and Eight Naira, Twenty-Seven kobo (₦ 4,828,308.27), "Earnings" with One Billion, Ninety Million, Four Hundred and Fourteen Thousand, Two Hundred and Five Naira, Eighty kobo (₦ 1,090,414,205.80), "Rent on Government Property" Four Million, Seven Hundred and Sixty-Seven Thousand, Five Hundred and Twenty-One Naira, Sixteen kobo (₦4,767,521.16), "Repayments" with Thirty-Six Million, Two Hundred and Sixty-Four Thousand, One Hundred and Twelve Naira, Seventy-Seven kobo (₦ 36,264,112.77), "Investment Income" of Thirty Million, One Hundred Thousand Naira (₦ 30,100,000.00), "Interest Earned" with Forty-Eight Million, Two Hundred and Thirteen Thousand, One Hundred and Twenty-Two Naira, Forty-Seven kobo (₦ 48,213,122.47), "Re-imbusement" with Two Billion, Seven Hundred and Ninety-Nine Million, Five Hundred and Ten Thousand, One Hundred and Fifty-Four Naira, Ninety-Seven kobo (₦2,799,510,154.97).

Favourable Budget Performances were achieved in: "Sales" by Seven Hundred and Forty-Nine Million, Fifty-One Thousand, Three Hundred and Forty-Three Naira, Eighty-Nine kobo (₦749,051,343.89) over the budgeted amount, "Rent" on Government Building of Fifty-Four Million, Four Hundred and Twenty-Seven Thousand, One Hundred and Seventy-Nine Naira Forty-Five kobo (₦54,427,179.45), "Miscellaneous collections" of Eight Hundred and Forty-Nine Million Nine Hundred and Thirty-Four Thousand Five Hundred and Eighty-One Naira, Eighty-Eight kobo (₦ 849,934,581.88).



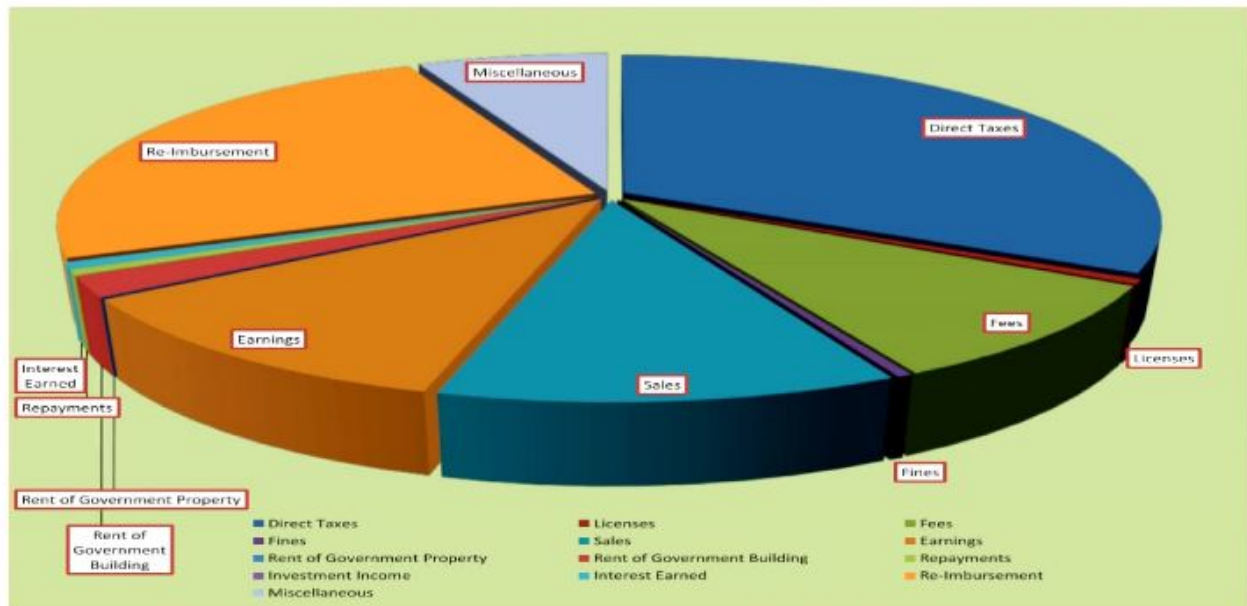
INDEPENDENT REVENUE				
Details	Actual	Revised	Variance	Variance
	2022	Budget 2022	2022	2022
	₦	₦	₦	₦
Direct Taxes	4,290,535,925.53	5,336,500,000.00	-1,045,964,074.47	-19.60%
Licenses	64,829,005.00	150,650,000.00	-85,820,995.00	-56.97%
Fees	1,236,483,475.94	1,404,485,000.00	-168,001,524.06	-11.96%
Fines	49,951,691.73	54,780,000.00	-4,828,308.27	-8.81%
Sales	1,532,801,343.89	783,750,000.00	749,051,343.89	95.57%
Earnings	1,510,134,794.20	2,600,549,000.00	-1,090,414,205.80	-41.03%
Rent of Government Property	2,457,478.84	7,225,000.00	-4,767,521.16	-65.99%
Rent of Government Building	258,427,179.45	204,000,000.00	54,427,179.45	26.68%
Repayments	76,735,887.23	113,000,000.00	-36,264,112.77	-32.09%
Investment Income		30,100,000.00	-30,100,060.00	-100.00%
Interest Earned	84,186,877.53	132,400,000.00	-48,213,122.47	-36.41%
Re-Imbursement	3,200,489,845.03	6,000,000,000.00	-2,799,510,154.97	-46.66%
Miscellaneous	903,934,581.88	54,000,000.00	849,934,581.88	1573.95%
Sub Total Independent Revenue	13,210,968,086.25	16,871,439,000.00	-3,660,470,973.75	-21.70%

Chair Table Independent Revenue





PieChair Independent Revenue



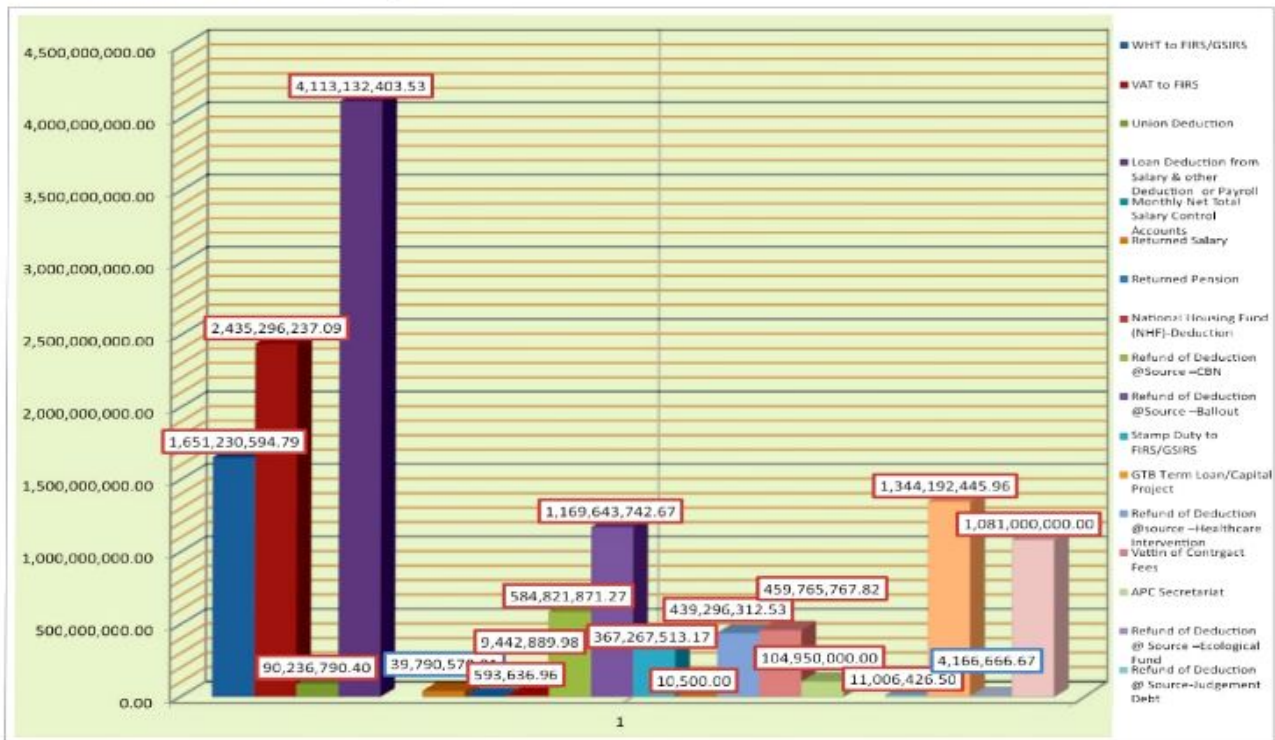
2.3 BELOW THE LINE RECEIPTS

An Audit examination of the Statement of Consolidated Fund of the Accountant General's Report for the year ended 31st December 2022 showed that a total sum of Thirteen Billion, Nine Hundred and Five Million, Eight Hundred and Forty-Four Thousand, Three Hundred and Seventy Naira, Fifteen kobo (₦ 13,905,844,370.15) only was generated from Revenue collections outside Budget appropriation (Below the line sources).

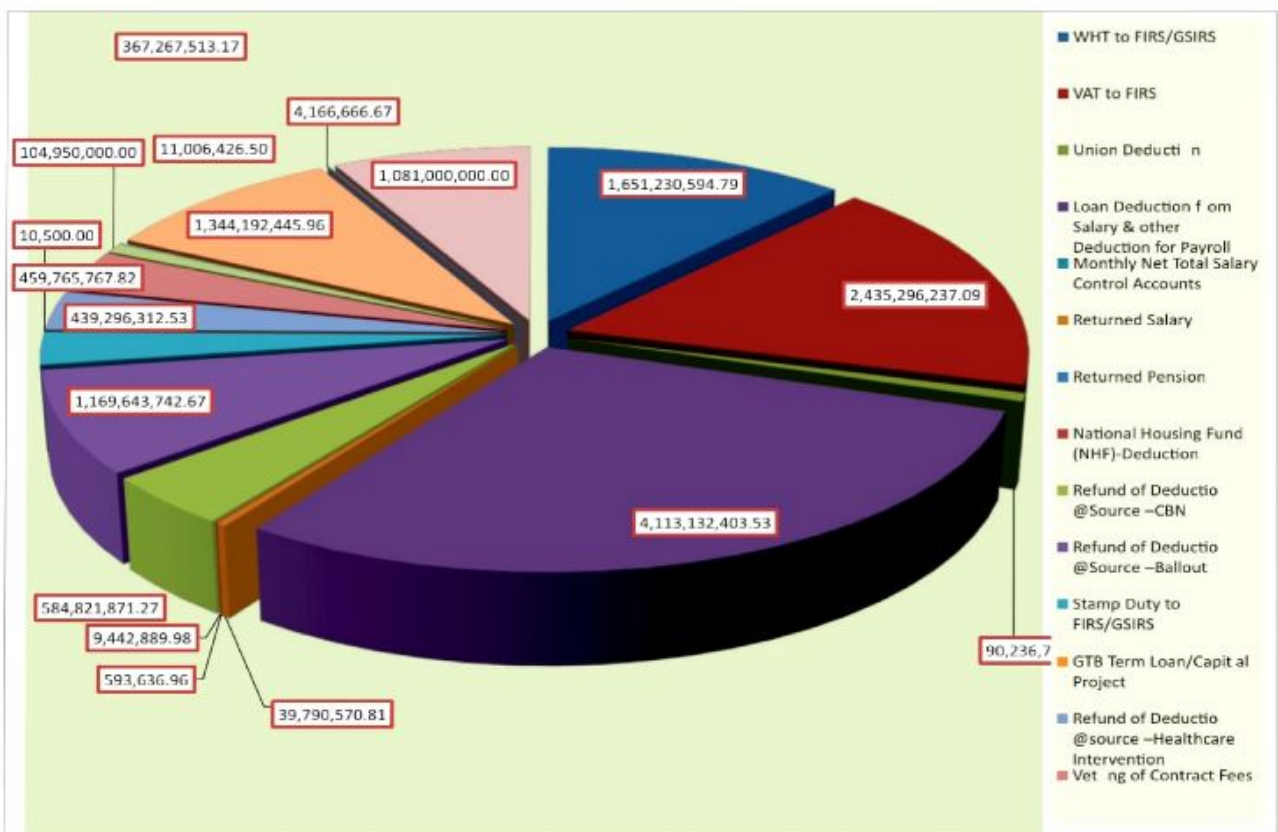
BELOW THE LINE RECEIPTS				
Details	Actual 2021	Actual 2022	Revised Budget 2022	Variance 2022
	₦	₦	₦	₦
WHT to FIRS/GSIRS	1,135,934,713.67	1,651,230,594.79	1,651,230,594.79	-
VAT to FIRS	1,560,570,776.05	2,435,296,237.09	2,435,296,237.09	-
Union Deduction	26,260,000.00	90,236,790.40	90,236,790.40	-
Loan Deduction from Salary & other Deduction for Payroll	3,574,815,731.72	4,113,132,403.53	4,113,132,403.53	-
Monthly Net Total Salary Control Accounts	27,584,226.60			
Returned Salary	32,626,882.17	39,790,570.81	39,790,570.81	-
Returned Pension	156,848.63	593,636.96	593,636.96	-
National Housing Fund (NHF)-Deduction	5,354,661.93	9,442,889.98	9,442,889.98	-
Refund of Deduction @Source -CBN	4,814,285,765.86	584,821,871.27	584,821,871.27	-
Refund of Deduction @Source -Ballout	10,007,418,641.62	1,169,643,742.67	1,169,643,742.67	-
Stamp Duty to FIRS/GSIRS	230,824,123.00	367,267,513.17	367,267,513.17	-
GTB Term Loan/Capital Project		10,500.00	10,500.00	-
Refund of Ded @source -Healthcare Intervention	287,602,306.05	439,296,312.53	439,296,312.53	-
Vetting of Contract Fees	151,429,843.69	459,765,767.82	459,765,767.82	-
APC Secretariat	86,800,000.00	104,950,000.00	104,950,000.00	-
Refund of Deduction @ Source -Ecological Fund	818,805,102.36			-
Refund of Deduction @ Source-Judgement Debt	10,435,840.	11,006,426.50	11,006,426.50	-
Refund of Deduction @ Source -CBN Reserve Requirement		1,344,192,445.96	1,344,192,445.96	-
Refund of Deduction @ Source -National Housing Loan Family		4,166,666.67	4,166,666.67	-
Transfer from Local Govt Joint Fund -LGIF		1,081,000,000.00	1,081,000,000.00	-
TOTAL	22,770,905,464.40	13,905,844,370.15	13,905,844,370.15	-



Chair Table Below the line Receipt



Pie Chart Below the line Receipt





2.4 COMPENSATION OF EMPLOYEES

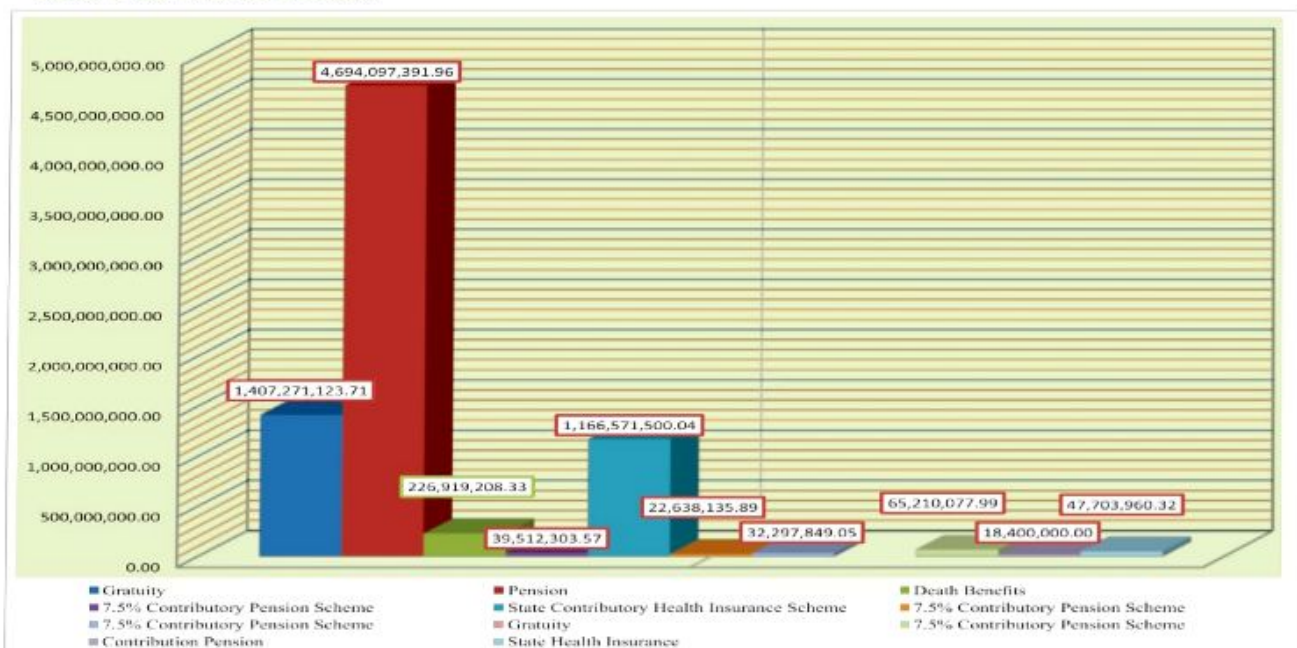
An assessment of the Accountant General's Annual Report for the year ended 31st December 2022 indicated that Twenty-One Billion Eight Hundred and Twenty Eight Million Thirty One Thousand Two Hundred and Twelve Naira Thirty Eight kobo (₦ 21,828,031,212.38) only which represents 31.50% of total recurrent expenditure was used for the payment of personnel cost to employees (salaries, wages and allowances) in the state under the year in review.

2.5 SOCIAL BENEFITS

Accountant General's Annual report for the year ended 31st December 2022 showed a total expenditure of Seven Billion, Seven Hundred and Twenty Million, Six Hundred and Twenty-One Thousand, Five Hundred and Fifty Naira, Eighty-Six Kobo (₦7,720,621,550.86) for Social benefit, which represent 8.01% of the total recurrent expenditure. A breakdown of the reported expenditure for social benefit is shown below.

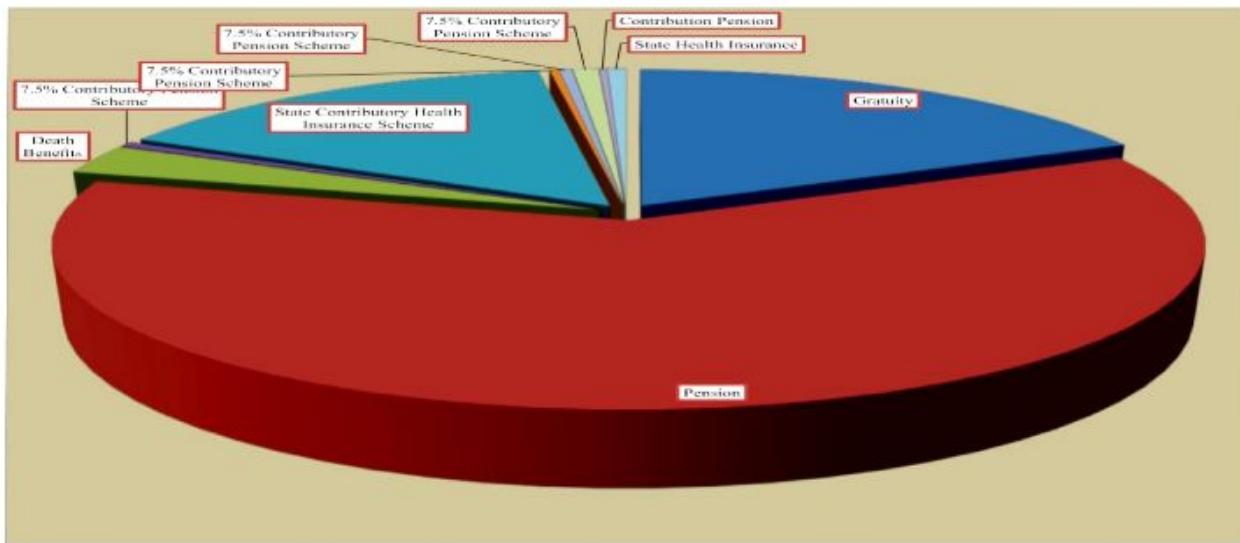
SOCIAL BENEFITS			
Details	Actual 2022	Percentage of Total Exp.	Revised Budget 2022
	₦	%	₦
Gratuity	1,407,271,123.71	18.23%	1,404,946,962.29
Pension	4,694,097,391.96	60.80%	198,097,391.96
Death Benefits	226,919,208.33	2.94%	226,919,208.33
7.5% Contributory Pension Scheme	39,512,303.57	0.51%	39,512,303.57
State Contributory Health Insurance Scheme	1,166,571,500.04	15.11%	1,166,571,500.04
7.5% Contributory Pension Scheme	22,638,135.89	0.29%	22,638,135.89
7.5% Contributory Pension Scheme	32,297,849.05	0.42%	32,297,849.05
Gratuity	-	-	-
7.5% Contributory Pension Scheme	65,210,077.99	0.84%	65,210,077.99
Contribution Pension	18,400,000.00	0.24%	18,400,000.00
State Health Insurance	47,703,960.32	0.62%	47,703,960.32
TOTAL	7,720,621,550.86	100.00%	412,403,464.86

Table Chart Social Benefits





Pie Chart Social Benefits



2.6 OVERHEAD CHARGES

A review of the Consolidated Revenue Fund presented in the Accountant General's Annual financial statements for the year ended 31st December 2022, showed a total expenditure for Overhead charges to be Eighteen Billion Nine Hundred and Fifty One Million Forty Nine Thousand Six Hundred and Ninety Nine Naira Sixty Nine Kobo (₦18,951,049,699.69) which represent 27.35% of total recurrent expenditure for the year under review.

2.7 GRANT AND SUBVENTION

GRANT AND SUBVENTION

Detail	Actual 2021	Actual 2022	Original Budget 2022	Final Budget 2022	Variance 2022	Budget 2023
	₦	₦	₦	₦	₦	₦
DOMESTIC GRANTS						
SDGs Conditional Grants	-	-	500,000,000.00	500,000,000.00	(500,000,000.00)	-
SFTAS	3,849,090,000.00	5,388,685,000.00	5,000,000,000.00	7,930,000,000.00	(2,541,315,000.00)	-
UBE	36,727,914.50	1,661,720,799.62	715,000,000.00	1,662,000,000.00	(279,200.38)	-
TET Fund	-	1,101,311.47	3,000,000,000.00	2,500,000,000.00	(2,498,898,688.53)	-
Community Based Health Insurance	-	-	250,000,000.00	-	-	-
Save One Million Lives	-	-	1,500,000,000.00	-	-	-
Strategies Support for Water Supply (COVID-19)	-	-	750,000,000.00	30,000,000.00	(30,000,000.00)	-
COVID-19 Intervention	-	820,674,900.00	200,000,000.00	200,000,000.00	620,674,900.00	-
SFTAS AF	-	-	1,000,000,000.00	2,000,000,000.00	(2,000,000,000.00)	-
FGN-Teacher Professional Dev. (TPD)	341,000,000.00	-	-	-	-	-
Better Edu Ser. Delivery for All (BESDA)	1,493,532,278.75	3,550,449,339.55	-	-	3,550,449,339.55	-
TOTAL	5,720,350,193.25	11,422,631,350.64	12,915,000,000.00	14,822,000,000.00	(3,339,368,649.36)	-
FOREIGN GRANTS						
INNO Development and effective in the Acquisition of skill IDEAS Project	-	222,562,996.53	-	-	-	-
UNICEF	10,846,406.91	38,784,598.00	-	-	38,784,598.00	-
United Nations Systems	-	-	500,000,000.00	100,000,000.00	(100,000,000.00)	-
International NGO's	-	-	500,000,000.00	100,000,000.00	(100,000,000.00)	-
Inclusive Basic Service Delivery ADB	-	-	250,000,000.00	50,000,000.00	(50,000,000.00)	-
COVID-19 Intervention	-	200,000,000.00	-	-	200,000,000.00	-
Sustainable Water Supply (W/Bank)	-	208,687,333.90	1,400,000,000.00	400,000,000.00	(191,312,666.10)	-



Health System Support Grant (GAVI)	-	-	750,000,000.00	100,000,000.00	(100,000,000.00)	-
Basic Health CAREs Promotion Fund	-	-	500,000,000.00	1,164,000,000.00	(1,164,000,000.00)	-
Partnership for Extended Water Supply Sanitation and Hygiene	-	-	500,000,000.00	50,000,000.00	(50,000,000.00)	-
Better Education for All (BESDA)	-	-	500,000,000.00	50,000,000.00	(50,000,000.00)	-
Grants from Bill and Melinda Gates Foundation (BMG)	-	-	500,000,000.00	200,000,000.00	(200,000,000.00)	-
UNIDO Small Hydro Power (ship) Project	-	-		200,000,000.00	(200,000,000.00)	-
Accelerating Nutrition Result in Nigeria	155,193,233.06	242,359,152.51	1,000,000,000.00	300,000,000.00	(57,640,847.49)	-
SUB-TOTAL	166,039,640.00	912,394,080.94	6,400,000,000.00	2,714,000,000.00	(2,024,168,915.59)	-
GRANT TOTAL	5,886,389,833.25	12,335,045,431.58	19,315,000,000.00	17,536,000,000.00	(5,423,537,564.95)	-

2.8 10% OF IGR TO LOCAL GOVERNMENTS

Section 162 (7) of the Constitution of the Federal Republic of Nigeria 1999, stipulated that State shall pay to the Local Government Councils 10% of its Internally generated revenue. Audit examination reveals that the total sum of One Billion Three Hundred and Twenty One Million Ninety Six Thousand Eight Hundred and Eight Naira Sixty Three Kobo (₦1,321,096,808.63) only, is expected to be paid to the councils for this fiscal year. Accordingly the state is owing the local governments the sum of (₦705,167,348.10) as at 31st December 2021 which resulted to total outstanding balances of Two Billion Twenty Six Million Two Hundred and Sixty Thousand One Hundred and Fifty Six Naira Seventy Three Kobo (₦2,026,264,156.73) payable to the eleven (11) local government councils of the state.

2.9 LOCAL GOVERNMENT COUNCIL'S CONTRIBUTION TO CAPITAL PROJECTS

A review of the Accountant-General's Report for the year ended 31st December 2022 revealed that the local government councils in Gombe State Contributed the total sum of One Billion Six Hundred and Sixty Three Million Five Hundred and Eighty Four Thousand Seven Hundred and Sixty Five Naira Fifteen Kobo (₦1,663,584,765.15) only, for capital project.

2.10 LOCAL GOVERNMENT COUNCIL'S CONTRIBUTION TO HIGHER EDUCATION

The Accountant-General's Report for the year under review indicated that the total sum of (₦1,453,052,076.79) only, was contributed by the local government councils towards augmenting the funding of various Higher Educational Institutions in the state

2.11 CAPITAL DEVELOPMENT FUND (CDF)

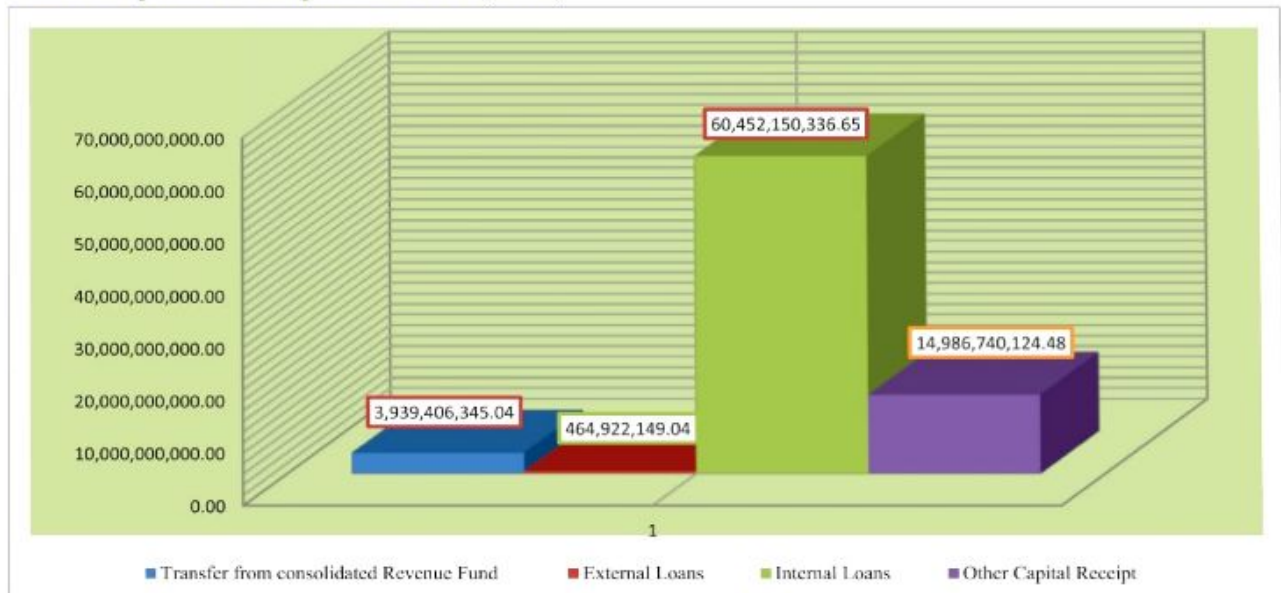
Capital Development Fund (CDF) is a Fund set aside to cater for all Capital Expenditure (projects) in a reporting period. In this Financial Year under review, there was transfer of funds from Consolidated Revenue Fund to Capital Development Fund amounting to (₦3,939,406,345.04) only. The total collections in this Capital Development Fund include also: External loan of Four Hundred and Sixty-Four Million, Nine Hundred and Twenty-Two Thousand, One Hundred and Forty-Nine Naira, Four kobo (₦ 464,922,149.04), Internal loan of Sixty Billion, Four Hundred and Fifty-Two Million, One Hundred and Fifty Thousand, Three Hundred and Thirty-Six Naira, Sixty-Five kobo



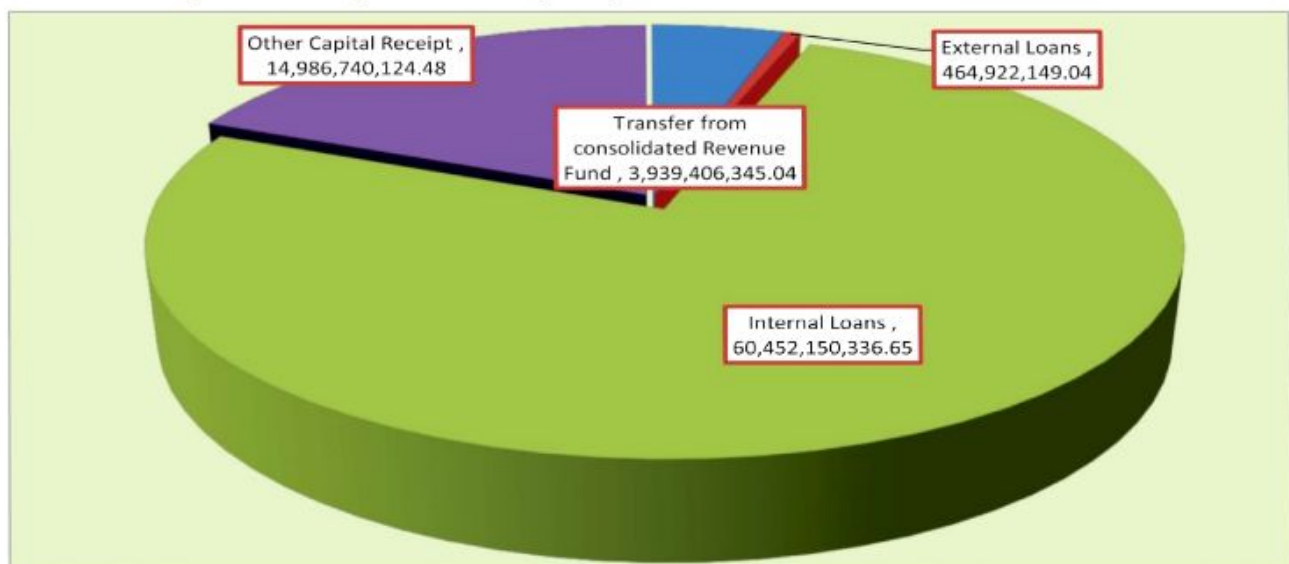
(₦ 60,452,150,336.65), Other Capital receipts of Fourteen Billion, Nine Hundred and Eighty-Six Million, Seven Hundred and Forty Thousand, One Hundred and Twenty-Four Naira, Forty-Eight kobo (₦ 14,986,740,124.48) which totaled Seventy-Nine Billion, Eight Hundred and Forty Three Million, Two Hundred and Eighteen Thousand, Nine Hundred and Fifty Five Naira, Twenty one kobo (₦79,843,218,955.21). This is shown in the table below.

CAPITAL DEVELOPMENT FUND (CDF)					
	Actual 2021	Actual 2022	Final eBudget 2022	Variance 2022	Variance 2021 %
Details	₦	₦	₦	₦	%
Transfer from consolidated Revenue Fund	33,773,893.94	3,939,406,345.04	16,483,198,559.00	(16,483,198,559.00)	-100.00%
External Loans	1,789,902,266.41	464,922,149.04	2,775,000,000.00	(2,290,077,850.96)	-83.12%
Internal Loans	22,482,657,767.66	60,452,150,336.65	43,600,000,000.00	16,852,150,336.65	38.675%
Other Capital Receipt	9,901,105,967.64	14,986,740,124.48	25,765,000,000.00	(10,778,259,875.52)	-41.83%
Sub Total: Capital Receipt	34,207,439,895.65	79,843,218,955.21	88,603,198,559.00	(12,699,382,948.83)	-14.33%

Chart Capital Development Fund (CDF)



Pie Chart Capital Development Fund (CDF)





3.0 APPROPRIATION AUDIT

This section of the report is meant to dissect the Accountant General's Report and also highlight on the total revenue received and revealed the extent of compliance with the expenditure unit as shown in the appropriation warrant for the year ended 31st December 2022.

3.1 CASH FLOW AND LIQUIDITY POSITION

A review of the Accountant General's Report indicated that the total inflow to the State for the year ended 31st December 2022 was One Hundred and Ninety Five Billion Seven Hundred and Sixty Three Million Three Hundred and Ninety Five Thousand Eight Hundred and Forty Three Naira Twenty Three kobo (₦195,763,395,843.23) only, while the out flow was One Hundred and Fifty Nine Billion Nine Hundred and Twelve Million Six Hundred and Forty Four Thousand Nine Hundred and Ninety Naira One Kobo (₦159,912,644,990.01) only, leaving a closing balance of Thirty Five Billion Eight Hundred and Fifty Million Seven Hundred and Fifty Thousand Eight Hundred and Fifty Three Naira Twenty Two Kobo (₦ 35,850,750,853.22) only.

CASH FLOW AND LIQUIDITY POSITION				
Description	Actual 2022		Actual 2021	
	₦	₦	₦	₦
Opening Balance		10,768,570,277.48		14,794,801,925.95
Total Receipt	184,994,825,565.75		108,952,454,497.76	
Less Total Exp.	159,912,644,990.01		108,311,588,273.43	
Net Cash Surplus / Deficit		25,082,180,575.74		640,866,224.33
Closing Balance		35,850,750,853.22		15,435,668,150.28
Presented by				
Consolidated Rev. Fund	13,033,825,370.70		10,768,570,277.48	
Capital Dev. Fund	22,816,925,482.52		4,667,097,872.80	
TOTAL	35,850,750,853.22	35,850,750,853.22	15,435,668,150.28	15,435,668,150.28

3.2 BUDGET PERFORMANCE

The Budget Performance for the year ended 31st December 2022 is summarized in the table below to enable us match up the Estimated Revenue and Expenditure with the Actual Revenue and Expenditure incurred in the year.

BUDGET PERFORMANCE		
Details	Budgeted 2022	Actual 2022
	₦	₦
Recurrent Revenue B/F	15,447,748,425.00	10,768,570,277.48
Recurrent Receipt	82,227,939,000.00	100,484,508,737.74
Capital Receipt B/F	-	4,667,097,872.80
Capita Receipts	88,603,198,559.00	79,843,218,955.21
Total Fund Available	186,278,885,984.00	195,763,395,843.23
Recurrent Expenditure	104,348,488,866.00	94,279,847,299.48
Transfer to CDF	16,483,198,559.00	3,939,406,345.04
Capital Expenditure	73,241,372,133.00	61,693,391,345.49
Total Expenditure	194,073,059,558.00	159,912,644,990.01
CLOSING		35,850,750,853.22



3.3 GOMBE STATE INVESTMENT

The Accountant-General's Report in respect of Gombe State Investment as at the year ended 31st December 2022 was examined which puts the nominal value of Investment with various company at Eight Hundred and Thirty Eight Million Nine Hundred and Fifty Eight Thousand Eight Hundred and Seventy Six Naira One kobo (₦838,958,876.01) only, comprising of quoted investment to the tune of Four Hundred Million Six Hundred and Eighty Seven Thousand One Hundred and Thirty Seven Naira Eighty Seven Kobo (₦400,687,137.87) only and unquoted investment to the tune of (₦ 438,273,738.14). it was however, discovered that nominal value given was inflated by non-existing companies of which I have been advising the investment company for years to remove them from active investment as the companies are not existing. The companies are as follows.

1. Gombe Sugar Company	-	300,000,000.00
2. Kaduna Textile Limited	-	6,624,907.00
3. Yankari Saving & Loan Limited	-	5,381,250.00
4. Gamakai Community Bank	-	61,520.00
5. Gombe Commercial Bank	-	76,504.00
6. Fin (Yankari Insurance Company)	-	16,734,093.00
7. Superco Nigeria Company	-	1,383,750.00
TOTAL	=	<u>330,262,024.00</u>

If the value of the non existing companies are remove from the nominal value of (₦838,958,876.01) the active nominal value of the state investment will be (₦508,698,852.01) it will be appreciated if the management and Board of Gombe State Investment would approved and delete the affected companies and there its respective value in the list of active companies so that we can have a true nominal value of the State of Investment.

GOMBE STATE INVESTMENTS		Actual 2022	Actual 2021
QUOTED INVESTMENT		₦	₦
20007001/31090101	Access Bank Plc	3,535,581.00	3,535,581.00
20007001/31090102	Aviation Development Company	10,250.00	10,250.00
20007001/31090103	Afriprint Nigeria Plc	38,725.00	38,725.00
20007001/31090104	A. G. Leventis Nigeria Plc	17,902.56	17,902.56
20007001/31090105	African Petroleum Plc	1,775,081.40	1,775,081.40
20007001/31090107	Baica Insurance Plc	12,812.50	12,812.50
20007001/31090108	Benue Cement Plc	8,334,767.00	8,334,767.00
20007001/31090109	Berger Paints Nigeria Plc	1,217,049.75	1,217,049.75
20007001/31090110	D. N. Mayer Plc	133,518.47	133,518.47
20007001/31090111	Dunlop Nigeria Plc	52,061.20	52,061.20
20007001/31090112	Evans Medical Plc	42,588.00	42,588.00
20007001/31090113	First Bank Plc	280,519.80	280,519.80
20007001/31090114	Foot Wears Ass. Man & Distribution Plc	7,380.00	7,380.00
20007001/31090115	Flour Mills Nigeria Plc	33,763,942.80	33,763,942.80
20007001/31090116	Fidelity/FSB Plc	3,905,087.85	3,905,087.85
20007001/31090117	FCMB (Former Fin Bank Nigeria) Plc	2,483,356.46	2,483,356.46
20007001/31090118	IPWA Nigeria Plc	7,995.00	7,995.00
20007001/31090119	Uniliver Nigeria Plc	519,274.00	519,274.00
20007001/31090120	Mobil Oil Nigeria Plc	700,416.00	700,416.00



20007001/31090121	National Salt Co. Plc	9,529,977.60	9,529,977.60
20007001/31090122	Nigeria Aviation Hand. Co. Plc	2,256,970.32	2,256,970.32
20007001/31090123	Niger Insurance Co.	34,708.60	34,708.60
20007001/31090124	Nigerian Ropes	152,243.68	152,243.68
20007001/31090125	Con Oil Plc	8,147,308.00	8,147,308.00
20007001/31090126	PZ Industries Plc	1,906,268.30	1,906,268.30
20007001/31090127	Royal Exchange Assurance	6,693,472.72	6,693,472.72
20007001/31090129	MRS Oil Nig. (Former Texaco) Plc	409,476.60	409,476.60
20007001/31090130	Total Nigeria Plc	3,684,205.70	3,684,205.70
20007001/31090131	UAC Nigeria Plc	10,268,246.00	10,268,246.00
20007001/31090132	Union Bank Plc	1,554,832.90	1,554,832.90
20007001/31090133	United Nigeria Textile Plc	171,535.10	171,535.10
20007001/31090134	UTC Nigeria Plc	63,774.00	63,774.00
20007001/31090135	Unity Bank Plc	22,927,908.06	22,927,908.06
20007001/31090137	Wiggings Teapes Nig. (WTN) Plc	13,145.50	13,145.50
20007001/31090138	U. B. A. Plc	2,505,360.00	2,505,360.00
20007001/31090139	Oando Plc	45,663.02	45,663.02
20007001/31090100	Kapital Insurance Co. Ltd	136,653,693.12	136,653,693.12
20007001/31090100	Savannah Sugar Co. Ltd	92,058,841.20	92,058,841.20
20007001/31090100	Diamond Bank	217,694.40	217,694.40
20007001/31090100	Lafarage WAPCO Plc	43,782,228.60	43,782,228.60
20007001/31090172	Afriland Properties Plc	9,025.50	9,025.50
20007001/31090173	Wapic Insurance Plc	45,430.56	45,430.56
20007001/31090174	UBA Capital Plc	714,819.60	714,819.60
SUB TOTAL QUOTED		400,685,137.87	400,685,137.87

GOMBE STATE INVESTMENTS		Actual 2022	Actual 2021
UNQUOTED INVESTMENT		₦	₦
20007001/31090140	Energy Master Fund	285,305.00	285,305.00
20007001/31090141	Alind Nigeria Ltd	11,572,900.00	11,572,900.00
20007001/31090142	Basic Tannery & Leather Work	676,678.00	676,678.00
20007001/31090100	Doman Long Amalgamated Co.	2,732,160.00	2,732,160.00
20007001/31090100	Lion African Insurance	1,578,139.00	1,578,139.00
20007001/31090100	Sterling Civil Engineering	2,167,898.00	2,167,898.00
20007001/31090100	Finsurance (Yankari Insurance Co.) Ltd	16,734,093.00	16,734,093.00
20007001/31090100	International Computers Nigeria	82,000.00	82,000.00
20007001/31090100	Kaduna Textile Ltd	6,624,907.00	6,624,907.00
20007001/31090100	Yankari Saving & Loans Ltd	5,381,250.00	5,381,250.00
20007001/31090100	Gamakai Community Bank	61,500.00	61,500.00
20007001/31090100	Garu Community Bank	315,853.00	315,853.00
20007001/31090100	Gombe Community Bank Ltd	76,504.00	76,504.00
20007001/31090100	Azare Community Bank Ltd	20,500.00	20,500.00
20007001/31090100	Misau Community Bank Ltd	20,500.00	20,500.00
20007001/31090100	Bajama Community Bank Ltd	20,500.00	20,500.00
20007001/31090100	Maiwa Mechanized Farm	38,048.00	38,048.00
20007001/31090100	Salama Steel Structure Ltd	2,436,866.00	2,436,866.00



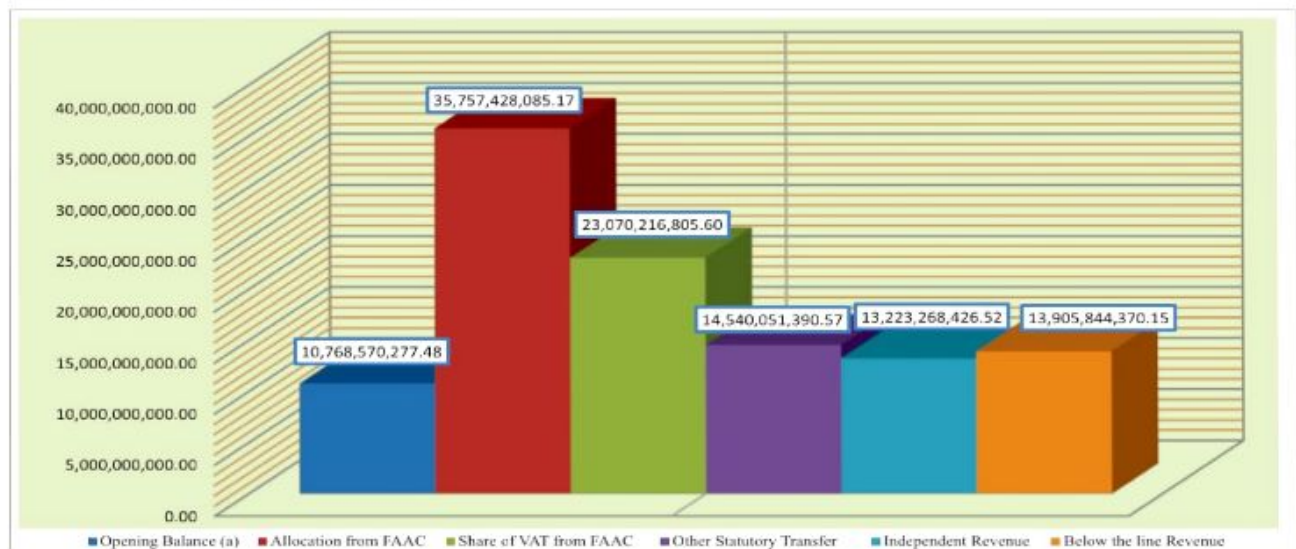
20007001/31090100	Urban Development Bank Ltd	2,116,120.00	2,116,120.00
20007001/31090100	Grains Processing Co. Ltd	2,693,452.00	2,693,452.00
20007001/31090100	Superco (Nigerian Asbestors) Ltd	1,383,750.00	1,383,750.00
20007001/31090100	N. N. D. C.	8,650,000.00	8,650,000.00
20007001/31090100	Bauchi Publishing & Printing Company	6,049,632.00	6,049,632.00
20007001/31090100	Gombe Sugar Co. Ltd	300,000,000.00	300,000,000.00
20007001/31090100	Niko Plastic	30,596,010.00	30,596,010.00
20007001/31090100	Gypsum Company of Nigeria	15,000,000.00	15,000,000.00
20007001/31090100	Ascom Travel Agency Ltd	20,000,000.00	20,000,000.00
20007001/31090100	Sterling Bank Plc	959,173.14	959,173.14
SUB TOTAL UNQUOTED		438,273,738.14	438,273,738.14
SUB TOTAL QUOTED		400,685,137.87	400,685,137.87
GRAND TOTAL INVESTMENT		838,158,876.01	838,158,876.01

3.4 RECURRENT REVENUE PROFILE

An examination of the Accountant General's Annual Report for the year ended 31st December 2022 revealed a total sum of One Hundred and Eleven Billion Two Hundred and Sixty Five Million Three Hundred and Seventy Nine Thousand Three Hundred and Fifty Five Naira Forty Nine Kobo (₦111,265,379,355.49) only was realised as Recurrent Income for the year under review. This comprised of Opening balance of ₦10,768,570,277.48 only, Allocation from Federation Account of ₦ 35,757,428,085.17 only; Share of Value Added Tax (VAT) of ₦ 23,070,216,805.60 only; Other Statutory Transfer of ₦14,540,051,390.57 only; Independent Revenue of ₦13,223,268,426.52 only; and Below the Line Revenue (BTL) of ₦13,905,844,370.15 only as shown below.

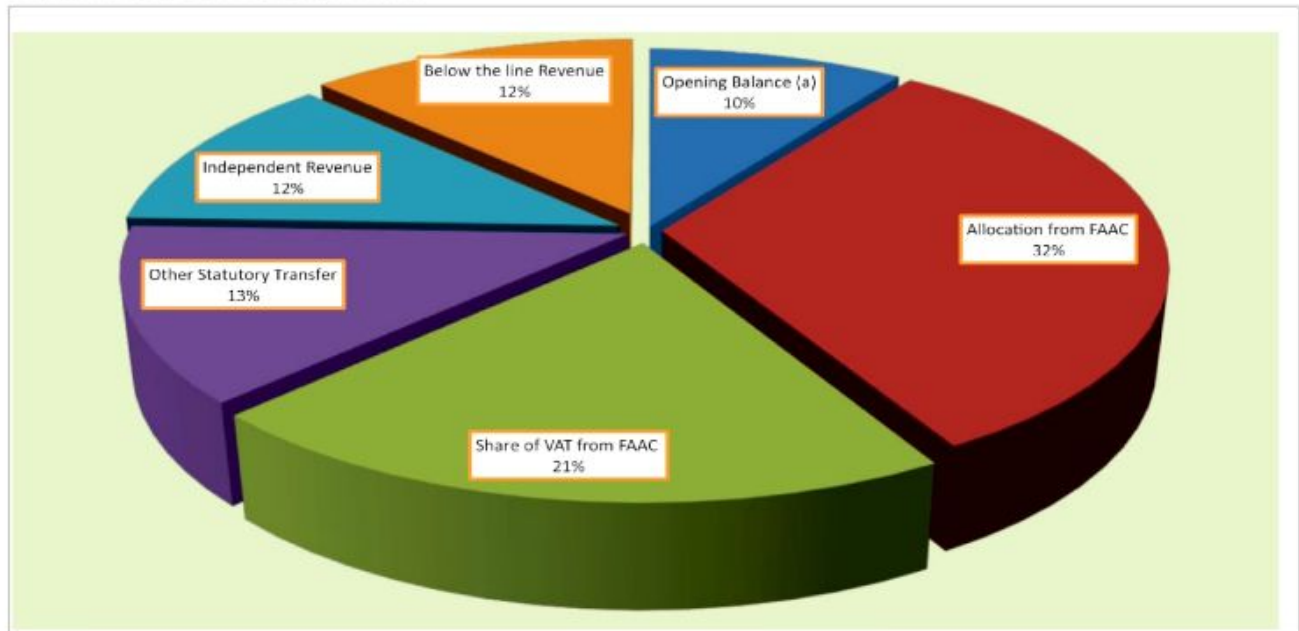
RECURRENT REVENUE PROFILE			
Details	Final Budget 2022 ₦	Actual 2022 ₦	% Variance
Opening Balance (a)	15,447,748,425.00	10,768,570,277.48	30.29%
Allocation from FAAC	33,500,000,000.00	35,757,428,085.17	6.74%
Share of VAT from FAAC	19,500,000,000.00	23,070,216,805.60	18.31%
Other Statutory Transfer	12,356,500,000.00	14,540,051,390.57	17.67%
Independent Revenue	16,871,439,000.00	13,223,268,426.52	21.62%
Below the line Revenue	-	13,905,844,370.15	-
Total Recurrent Payment	97,675,687,425.00	111,265,379,355.49	13.91%

Chart Table Recurrent Revenue Profile





Pie chart Recurrent Revenue Profile



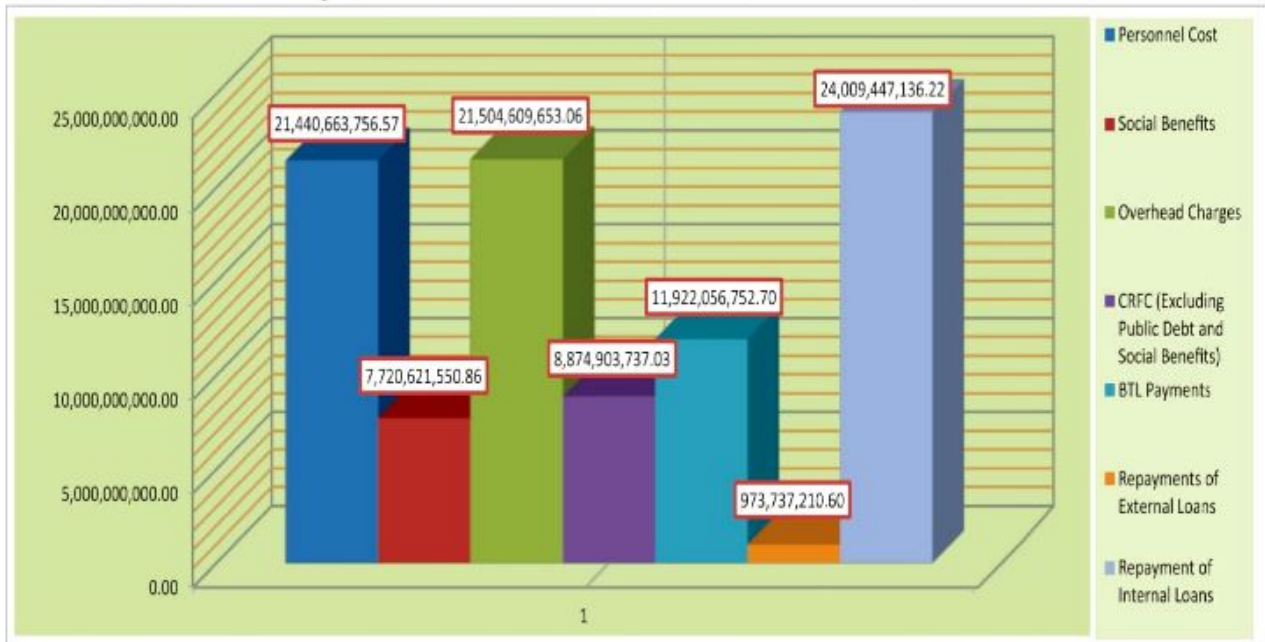
3.5 RECURRENT EXPENDITURE

The Accountant General's Report for the year ended 31st December 2022 reveals that a total of Ninety Six Billion Four Hundred and Forty Six Million Thirty Nine Thousand Seven Hundred and Ninety Seven Naira Four Kobo ₦96,446,039,797.04 only was spent on recurrent expenditure. Recurrent expenditure which has 60.98% of total expenditure for the year is comprised of Personnel Cost of ₦21,440,663,756.57 only which represents 13.56% of total recurrent expenditure; Social Benefits of ₦7,720,621,550.86 only which represents 4.88% of total recurrent expenditure; Overhead Charges of ₦21,504,609,653.06 only which represents 13.60% of total recurrent expenditure; CRFC - (Excluding Public Debt and Social Benefits) of ₦8,874,903,737.03 only which represents 5.6% of total recurrent expenditure; BTL Payments of ₦11,922,056,752.70 only which represents 7.54% of total recurrent expenditure; Repayment of External Loans of ₦973,737,210.60 only which is 0.66% of total recurrent expenditure; and Repayment of Internal Loans of ₦24,009,447,136.22 only which is 15.18% of total recurrent payment.

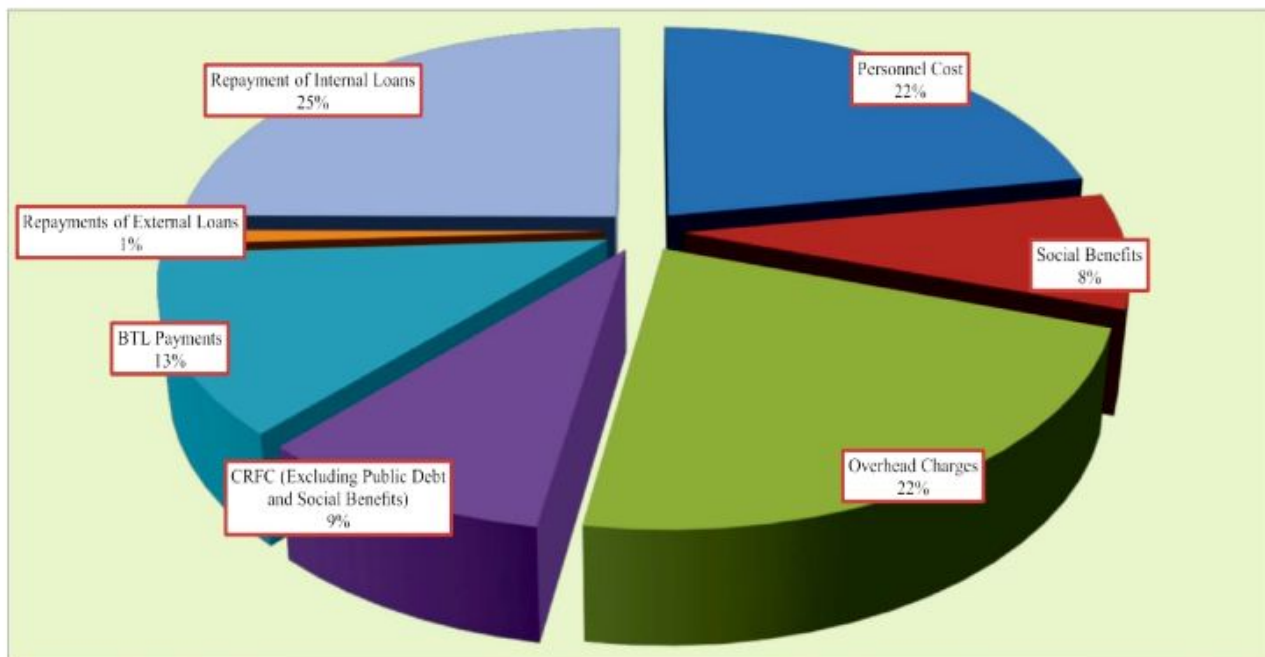
RECURRENT EXPENDITURE			
Details	Final Budget 2022 ₦	Actual 2022 ₦	% Variance
Personnel Cost	26,192,942,280.00	21,440,663,756.57	18%
Social Benefits	7,310,718,086.00	7,720,621,550.86	6%
Overhead Charges	47,688,828,500.00	21,504,609,653.06	55%
CRFC (Excluding Public Debt and Social Benefits)	2,489,000,000.00	8,874,903,737.03	257%
BTL Payments	-	11,922,056,752.70	
Repayments of External Loans	1,690,000,000.00	973,737,210.60	42%
Repayment of Internal Loans	18,977,000,000.00	24,009,447,136.22	27%
Total Recurrent Payment	104,348,488,866.00	96,446,039,797.04	8%



Chart Table. Recurrent Expenditure



Pie Chart Recurrent Expenditure



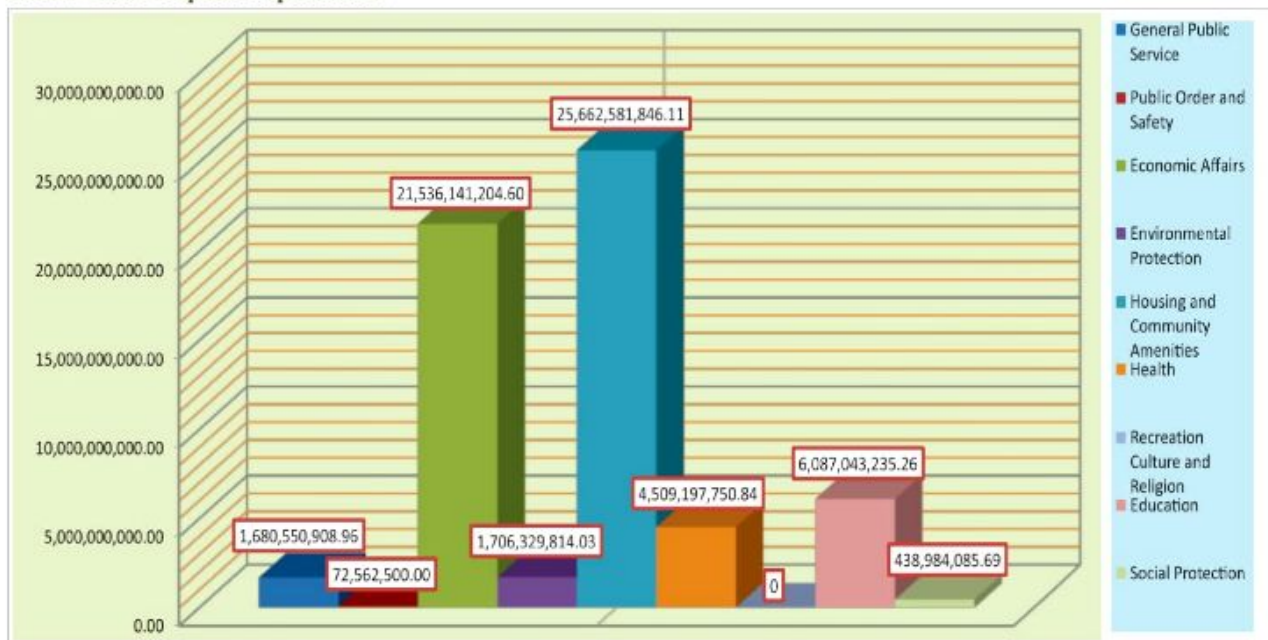
3.6 CAPITAL EXPENDITURE

An assessment of the Accountant General's report for the year ended 31st December 2022 indicated a total expenditure of Sixty One Billion, Six Hundred and Ninety Three Million, Three Hundred and Ninety One Thousand Three Hundred and Forty Five Naira, Forty Kobo (₦61,693,391,345.49) only for Capital projects. A breakdown of the total composition of this Capital Expenditure is shown below.

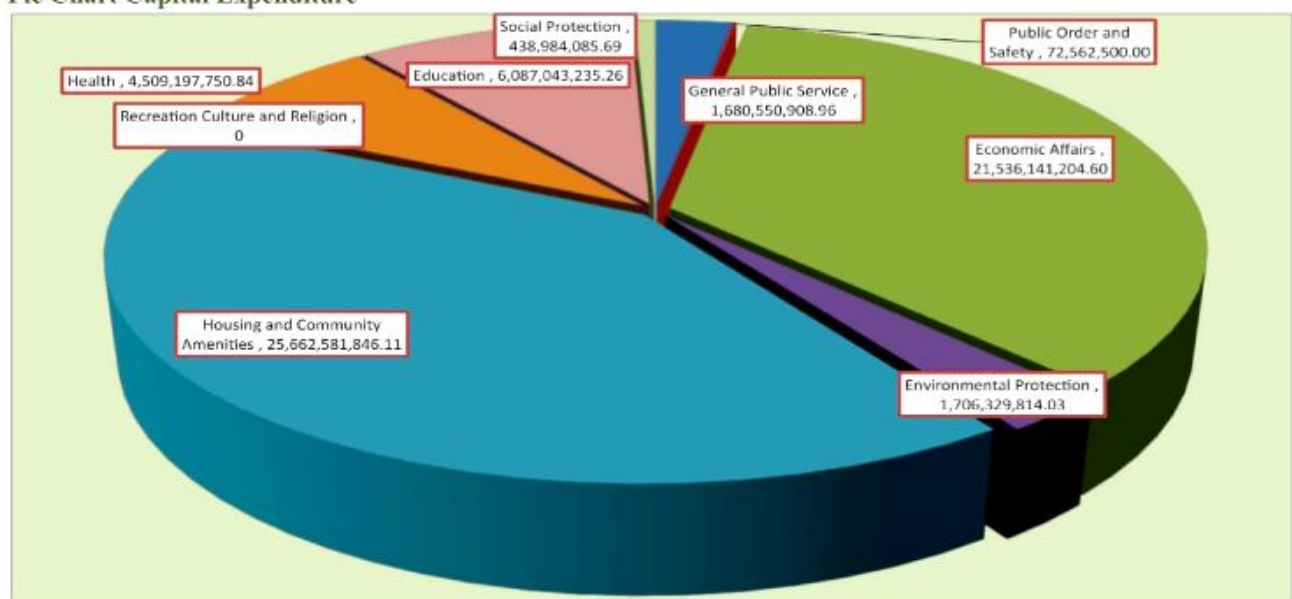


CAPITAL EXPENDITURE				
Details	Final Budget 2022	Actual 2022	Variance	% Variance
	₦	₦	₦	
General Public Service	1,552,047,997.00	1,680,550,908.96	128,502,911.96	8.28%
Public Order and Safety	177,500,000.00	72,562,500.00	(104,937,500.00)	59.12%
Economic Affairs	23,809,509,389.00	21,536,141,204.60	(2,273,368,184.40)	9.55%
Environmental Protection	2,026,000,000.00	1,706,329,814.03	(319,670,185.97)	15.78%
Housing and Community Amenities	29,756,419,125.00	25,662,581,846.11	(4,093,837,278.89)	13.76%
Health	6,666,136,125.00	4,509,197,750.84	(2,156,938,374.16)	32.36%
Recreation Culture and Religion	49,000,000.00	-	49,000,000.00	100.00%
Education	7,867,230,000.00	6,087,043,235.26	(1,780,186,764.74)	22.63%
Social Protection	1,337,529,497.00	438,984,085.69	(898,545,411.31)	67.18%
Total Capital Expenditure	73,241,372,133.00	61,693,391,345.49	(11,449,980,787.51)	15.63%

Chart Table Capital Expenditure



Pie Chart Capital Expenditure





3.7 EXTERNAL LOANS

External Loans as at 31st December 2022 amounted to Fourteen Billion, Five Hundred and Sixty Nine Million Eight Hundred and Ninety Three Thousand Seven Hundred and Twenty Nine Naira, Fifty Five Kobo (₦14,569,893,729.55) only. This is based on data furnished by the Accountant General of the State and confirmed by the Debt Management Office Gombe State.

3.8 EXCHANGE RATE REVALUATION ON EXTERNAL LOAN

In the Statement of Assets and Liabilities for the year ended 31st December 2022, External loans was revaluated due to fluctuation in exchange rate e.g. The Exchange rate as at 1st January 2022, opening balance was 412.99 to \$ 1, and as at 31st December 2022, the closing balances was 448.55 to \$ 1. Thus resulting to exchange rate loss of One Billion, One Hundred Fifty Five Million, Twelve Thousand, Seventeen Naira, Ninety Six Kobo (₦1,155.012,017.96) only, which increase our loan balances to Fourteen Billion, Five Hundred and Sixty Nine Million Eight Hundred and Ninety Three Thousand Seven Hundred and Twenty Nine Naira, Fifty Five Kobo (₦14,569,893,729.55) only as at 31st December 2022 as shown below.

S/N	Description	Foreign Currency	Exchange Rate	Home Currency			
				Calculated N	Opening Ex. Rate	Balance ₦	Variance/loss ₦
1	Gombe State Comm. Based Agric. & Rural Dev. Project	2,853,845.95	448.55	1,280,092,598.67	412.99	1,178,609,838.89	101,482,759.78
2	Community and Social Development	3,935,840.47	448.55	1,765,421,242.87	412.99	1,625,462,755.71	139,958,487.16
3	Health System Fund	3,210,705.36	448.55	1,440,161,891.41	412.99	1,325,989,206.63	114,172,684.78
4	HIV/AIDS-IDA World Bank	1,807,986.72	448.55	810,972,445.31	412.99	746,680,435.49	64,292,009.82
5	FADAMA II	4,427,333.20	448.55	1,985,820,305.33	412.99	1,828,444,338.27	157,375,967.06
6	HSDP II	3,047,628.76	448.55	1,367,013,879.34	412.99	1,258,640,201.59	108,373,677.75
7	Malaria Control	4,120,516.41	448.55	1,848,257,635.71	412.99	1,701,732,072.17	146,525,563.54
8	National FADAMA III	3,090,250.30	448.55	1,386,131,772.03	412.99	1,276,242,471.40	109,889,300.63
9	Malaria Control Booster Additional Financing	1,676,138.10	448.55	751,831,742.98	412.99	692,228,273.92	59,603,469.06
10	2nd HIV/AIDS (IDP World Bank)	4,312,095.00	448.55	1,934,190,212.42	412.99	1,780,852,114.05	153,338,098.37
	TOTAL	32,482,340.27		14,569,893,729.55		13,414,881,708.11	1,155,012,017.96

3.9 INTERNAL LOANS BONDS

The following summary as detailed in Note 25 and 26 to Statement of Assets and Liabilities, makeup the Internal loans/bonds amounting to Two Hundred and Ten Billion, One Hundred and Ninety Nine Million, Five Hundred and Seventeen Thousand Three Hundred and Forty Six Naira Eighteen Kobo (₦210,199,517,346.18) only. This comprises of Principal Loan amounting. (₦107,217,043,324.66) and Internal loan Interest of (₦102,982,474,021.52) only.



3.10 OTHER OUTSTANDING LIABILITIES

The Accountant-General report for the year ended 31st December 2022 revealed that the state has other outstanding liabilities totalling Twenty Seven Billion, Seven Hundred and Eight Three Million Four Hundred and Forty Six Thousand, One Hundred and Forty Six Naira, Seventeen Kobo (₦27,783,446,146.17) only. This comprises of outstanding pension and gratuities of (₦10,334,028,782.99 only) and Contractual obligation of ₦17,449,417,363.18 only as table below.

S/N	DETAIL	TOTAL
1	Pension and Gratuities	10,334,028,782.99
2	Contractual Obligation	17,449,417,363.18
	TOTAL	27,783,446,146.17

3.11 CERTIFIED COMPUTATION OF RETIREMENT BENEFITS

During the period under review Five Hundred and Forty Six (546) cases in respect of Pension and Gratuities, death gratuities, five years pension emblock and contract gratuity were received and registered. However, Ten (10) cases were queried and returned while 536 were computed, checked, certified and approved for payment as shown below

S/N	DETAIL	NO OF FILE RECEIVED	NO OF QUERIED FILE	NO OF FILE TREATED & CERTIFIED
1	Retirement Benefit	448	10	458
2	Death Benefits	62	0	62
3	Five Years Pension Embloc	26	0	26
4	Contract Gratuities	0	0	0
	TOTAL	536	10	546

3.12 RECOVERIES

Recoveries were made in the course of processing retirement/death benefits such as overpayment of salaries and allowances, outstanding motor vehicle loans and other loans totalling to Fifty Five Million Sixty One Thousand Nine Hundred and Forty Seven Naira Eight Six Kobo (₦55,061,947.86) only.

3.13 SETAS

MONTH	OVERPAYMENT	LOAN & OTHER	TOTAL RECOVERIES
January	4,175,681.07	0	4,175,681.07
February	3,386,119.03	0	3,386,119.03
March	2,558,309.95	0	2,558,309.95
April	5,004,003.74	524,778.35	5,528,782.09
May	2,043,090.02	0	2,043,090.02
June	2,295,393.01	314,158.00	2,609,551.01
July	5,633,712.08	0	5,633,712.08
August	7,461,568.63	582,428.62	8,043,997.25
September	5,208,749.49	0	5,208,749.49
October	3,435,511.59	302,500.00	3,738,011.59
November	8,316,147.36	0	8,316,147.36
December	3,819,796.92	0	3,819,796.92
TOTAL	53,338,082.89	1,723,864.97	55,061,947.86



3.14 WORLD BANK PROJECTS

3.14.1 STATE FISCAL TRANSPARENCY, ACCOUNTABILITY AND SUSTAINABILITY (SFTAS):

Gombe State Government has participated in the State Fiscal Transparency, Accountability and Sustainability (SFTAS) World Bank programme. The program which is designed to promote focus and attention of Nigerian States towards improvement of their Performance systems, processes and institutions. The program help built confidence and trust in government, facilitate accountability in public resources management and ensuring sustainability in the participating states. Gombe State government has receipt support from the SFTAS program within the Three years of its participation. Within the period 1st January 2022 to 31st December 2022 the State has in its SFTAS account the total sum of Eight Billion, Five Hundred and Forty Three Million Three Hundred and Sixty Nine Thousand One Hundred and Twenty Naira Fifty Five Kobo (₦8,543,369,120.55) Only . This amount includes the opening balance of Three Billion, One Hundred and Fifty Four Million, Six Hundred and Eighty Four Thousand One Hundred and Twenty Naira Fifty Five Kobo (₦3,154,684,120.55) only, brought forward from the year 2021 while, the sum of Five Billion, Three Hundred and Eighty Eight Million, Six Hundred and Eighty Five Thousand Naira (₦5,388,685,000.00) only stood as grant received within the year 2022 .Audit examination reveals that out of the total amount, the sum of Seven Billion Three Hundred and Nine Million Eight Hundred and Thirteen Thousand Six Hundred and Forty One Naira Thirty Five Kobo (₦7,309,813,641.35) Only has been expended on very important government projects and program. Leaving a Bank balance of One Billion Two Hundred and Thirty Three Million Five Hundred and Fifty Five Thousand Four Hundred and Seventy Nine Naira Twenty Kobo (₦1,233,555,479.20) as at 31st December, 2022.

3.14.2 COVID 19

Gombe State Coordinating Committee on Covid -19 received from the state FAAC account the total sum of One Hundred and Five Million Naira, (₦105,000,000.00) only for the management of Covid -19 Pandemic for the period of 1st January to 31st December 2022. Audit examination however, reveals that the total sum of One Hundred and Four Million, Nine Hundred and Sixty One Thousand, Five Hundred Naira (₦104,961,500.00)only was expended within the year 2022 on Covid-19 operations, leaving an outstanding balance of Thirty Eight Thousand Five Hundred Naira (₦38,500.00) only.

3.14.3 NIGERIA COVID 19 ACTION RECOVERY AND ECONOMIC STIMULUS (NG-CARES PROGRAMME

NG-CARES Programme is an intervention that is built on the platforms of existing projects of the Federal Government of Nigeia these includes (1) National Cash Transfer Programme NCTP (2) Youth empowerment and Social Support Operation YESSO (3) Community and Social Development Project CSDP (4) Fadama (5) Government Enterprise and empowerment Programme GEEP.



All these programmes are designed to restore the livelihoods of the poor and vulnerable maintaining food security and facilitating recovery of MSE are some of the key objectives set out in the Governments Economic Sustainability plan (ESP) to respond to the current economic crisis in Nigeria. Audit of these world bank programmes were conducted from January 1st to December, 31st 2022 as detailed herein.

FADAMA III

The total sum of Seven Hundred and Sixty Nine Million Three Hundred and Thirty One Thousand Two Hundred and Sixty Naira Seventy Seven Kobo (N769,331,260.77) only was received by Gombe State Fadama III as grant encompasses fund from the world bank of N400,000,000.00 and State contribution of N369,331,260.77 only. However, the total sum of Seven Hundred and Forty Six Million, Six Hundred and Fifty Five Thousand Four Hundred and Six Naira Twenty Eight Kobo (N746,655,406.28) was expended on livelihood of the poor and vulnerable maintaining food security leaving a balance of N22,675,854.49 only.

COMMUNITY AND SOCIAL DEVELOPMENT PROJECTS (CSDP)

The total sum of One Hundred and Fifteen Million Forty Three Thousand Three Hundred and Seventy Seven Naira Ninety Four Kobo (N115,043,377.94) only was received by Gombe State CSDP as grant which encompasses fund from the world bank of N100,000,000.00 and State contribution of N15,043,377.94 only. However, the total sum of One Hundred and Fourteen Million, Five Hundred and Ninety Four Thousand Five Hundred and Thirty Eight Naira Fifteen Kobo (N114,594,538.15) was expended on community based project leaving a balance of N448,839.79 only.

LABOUR INTENSIVE PUBLIC WORKS

The total sum of Two Hundred and Sixty Five Million Four Hundred and Forty Thousand Five Hundred and Fourteen Naira Thirty Six Kobo (N265,440,514.36) only was received by Gombe State LIPW as grant which encompasses fund from the world bank of N100,000,000.00 and State contribution of N165,440,514.36 only. However, the total sum of One Hundred and Ninety Seven Million, Four Hundred and Seventy Six Thousand Three Hundred and Two Naira Thirty Three Kobo (N197,476,302.33) was expended on Labour Intensive Public works in the State. leaving a balance of N67,964,212.03 only.

MICRO SMALL AND MEDIUM ENTERPRISES

The total sum of Seven Hundred and Fifteen Million Seven Hundred and Three Thousand Nine Hundred and Eighty Five Naira Ninety Four Kobo (N715,703,985.94) only was received by Gombe State MSMEs as grant which encompasses fund from the world bank of N200,000,000.00 and State contribution of N515,703,985.94 only. However, the total sum of Six Hundred and Seventy Nine Million, Five Hundred and Two Thousand Two Hundred and Thirty Six Naira Thirty Four Kobo (N679,502,236.34) was expended on empowering



Micro Small and Medium Enterprises in the State. leaving a balance of N36,201,749.96 only.

CONDITIONAL CASH TRANSFER

The total sum of One Hundred and Sixty Million Naira (N160,000,000.00) only was received by Gombe State CCT as grant which encompasses fund from the world bank of N100,000,000.00 and State contribution of N60,000,000.00 only. However, the total sum of One Hundred and Fifty Nine Million, Seven Hundred and Eighty Six Thousand Three Hundred and Twelve Naira Thirty Nine Kobo (N159,786,312.39) was expended leaving a balance of N213,687.61 only.

TARGETED GRANT TRANSFERS

The total sum of Eight Hundred and Thirteen Million Seven Hundred Thousand Naira (N813,700,000.00) only was received by Gombe State TGT programme as grant which encompasses fund from the world bank of N100,000,000.00 and State contribution of N713,700,000.00 only. However, the total sum of Seven Hundred and Forty Three Million, Sixty Eight Thousand Nine Hundred and Seventy Two Naira Twenty Four Kobo (N743,068,972.24) was expended leaving a balance of N70,631,027.76 only.



ANNUAL REPORT 2022
Consolidated Financial Summaries, Debt Profile &
Statement 1,2,3 &4



GOMBE STATE GOVERNMENT						
CONSOLIDATED FINANCIAL SUMMARY						
FOR THE PERIOD ENDED 31/12/2022						
Details	Actual	Actual	Original	Final	Variance	
	2021	2022	Budget2022	Budget2022	2022	
	₦	₦	₦	₦	₦	₦
Opening Balance	16,830,929,386.14	15,435,668,150.28	6,000,000,000.00	15,447,748,425.00	12,080,274.72	
RECEIPTS						
Statutory Allocation from FAAC	32,166,052,319.12	35,757,428,085.17	36,000,000,000.00	33,500,000,000.00	2,257,428,085.17	
Share of VAT from FAAC	18,999,822,508.16	23,070,216,805.60	18,000,000,000.00	19,500,000,000.00	3,570,216,805.60	
Other Statutory Transfers	3,570,515,733.53	14,540,051,390.57	6,401,500,000.00	12,356,500,000.00	2,183,551,390.57	
Internally Generated Revenue	10,023,295,524.19	13,210,968,086.25	13,147,269,000.00	16,871,439,000.00	3,660,470,913.75	
Grants & Miscellaneous	5,731,196,600.19	11,870,103,282.54	18,315,000,000.00	17,236,000,000.00	5,365,896,717.46	
Miscellaneous Capital Receipts	4,169,909,367.45	3,116,636,841.94	5,000,000,000.00	8,529,000,000.00	5,412,363,158.06	
Total Current Year Receipts	74,660,792,052.64	101,565,404,492.07	96,863,769,000.00	107,992,939,000.00	6,427,534,507.93	
Total Projected Funds Available	91,491,721,438.78	117,001,072,642.35	102,863,769,000.00	123,440,687,425.00	6,439,614,782.65	
Expenditure: Economic Classification						
Personnel Cost	21,437,746,490.73	21,828,031,212.38	25,414,589,000.00	23,881,505,130.00	2,053,473,917.62	
Social Benefits	6,720,614,436.83	7,720,621,550.86	5,345,500,000.00	7,732,718,086.00	12,096,535.14	
Overhead Costs	16,506,273,105.58	18,951,049,699.69	20,220,475,000.00	22,749,448,450.00	3,798,398,750.31	
CRFC - (Excluding Public Debt & Social Benefit)	477,201,442.94	8,895,737,070.38	1,820,000,000.00	9,132,000,000.00	236,262,929.62	
Repayment of External Loans	832,748,626.55	973,737,210.60	500,000,000.00	990,000,000.00	16,262,789.40	
Repayment of Internal Loans	20,761,271,723.23	24,009,447,136.22	16,700,000,000.00	24,060,200,000.00	50,752,863.78	
Total Recurrent Expenditure	66,735,855,825.86	82,378,623,880.13	70,000,564,000.00	88,545,871,666.00	6,167,247,785.87	
Capital Expenditure: Programme Classification						
01 Economic Empowerment Through Agriculture	84,690,899.35	2,680,749,000.00	2,452,500,000.00	2,916,924,000.00	236,175,000.00	
02 Societal Re – Orientation	6,061,500.00	20,759,628.27	247,500,000.00	84,300,000.00	63,540,371.73	
03 Poverty Alleviation	195,374,905.64	2,750,000.00	87,000,000.00	19,000,000.00	16,250,000.00	
04 Improvement to Human Health	2,592,864,174.17	3,169,521,005.34	4,534,500,000.00	3,957,241,281.00	787,720,275.66	
05 Enhancing Skills and Knowledge	2,818,134,813.04	4,420,156,063.58	3,682,800,000.00	4,979,471,573.00	559,315,509.42	
06 Housing and Urban Development	779,336,508.00	1,454,933,788.08	4,013,500,000.00	1,597,696,340.00	142,762,551.92	
07 Gender			1,012,500,000.00	12,500,000.00	12,500,000.00	
08 Youth	14,020,000.00	155,894,100.00	1,875,000,000.00	246,000,000.00	90,105,900.00	
09 Environmental Improvement	3,059,237,769.54	1,706,329,814.03	4,961,000,000.00	1,947,102,000.00	240,772,185.97	
10 Water Resources and Rural Development	1,064,165,329.72	11,896,004,967.24	5,938,600,000.00	12,061,203,001.00	165,198,033.76	
11 Information Communication & Technology	82,302,341.00		740,900,000.00	123,665,500.00	123,665,500.00	
12 Growing the Private Sector	380,988,119.30	10,576,856,427.65	14,822,000,000.00	10,661,000,000.00	84,143,572.35	
13 Reform of Government and Governance	5,035,510,132.33	13,826,404,756.29	17,828,100,000.00	15,326,648,654.00	1,500,243,897.71	



14 Power	38,073,758.00				2,419,500,000.00	212,500,000.00	212,500,000.00
17 Road	14,859,159,350.41	11,690,618,804.01			20,113,000,000.00	12,162,839,985.00	472,221,180.99
18 Airways	566,549,882.54	92,412,991.00			205,000,000.00	105,000,000.00	12,587,009.00
20 Shipping					30,000,000.00	5,000,000.00	5,000,000.00
Total Capital Expenditure by Program	31,576,469,483.04	61,693,391,345.49			84,963,400,000.00	66,418,092,334.00	4,724,700,988.51
Total Expenditure (Budget Size)	98,312,325,308.90	144,072,015,225.62			154,963,964,000.00	154,963,964,000.00	10,891,948,774.38
Budget Surplus/(Deficit)	6,820,603,870.12	27,070,942,583.27			52,100,195,000.00	31,523,276,575.00	4,452,333,991.73
Movement in Other Cash Equivalents:							
Below the Line Receipts	7,949,201,056.92	13,905,844,370.15					13,905,844,370.15
Below the Line Payments	9,965,489,070.59	11,901,223,419.35					11,901,223,419.35
Sub-Total: Movement in Other Cash Equivalents	2,016,288,013.67	2,004,620,950.80					2,004,620,950.80
Financing of Deficit by Borrowing							
Internal Loans	22,482,657,767.66	60,452,150,336.65			50,000,000,000.00	43,600,000,000.00	16,852,150,336.65
External Loans	1,789,902,266.41	464,922,149.04			6,800,000,000.00	2,755,000,000.00	2,290,077,850.96
Total Loans	24,272,560,034.07	60,917,072,485.69			56,800,000,000.00	46,355,000,000.00	14,562,072,485.69
Closing Balance	15,435,668,150.28	35,850,750,853.22			4,699,805,000.00	14,831,723,425.00	21,019,027,428.22

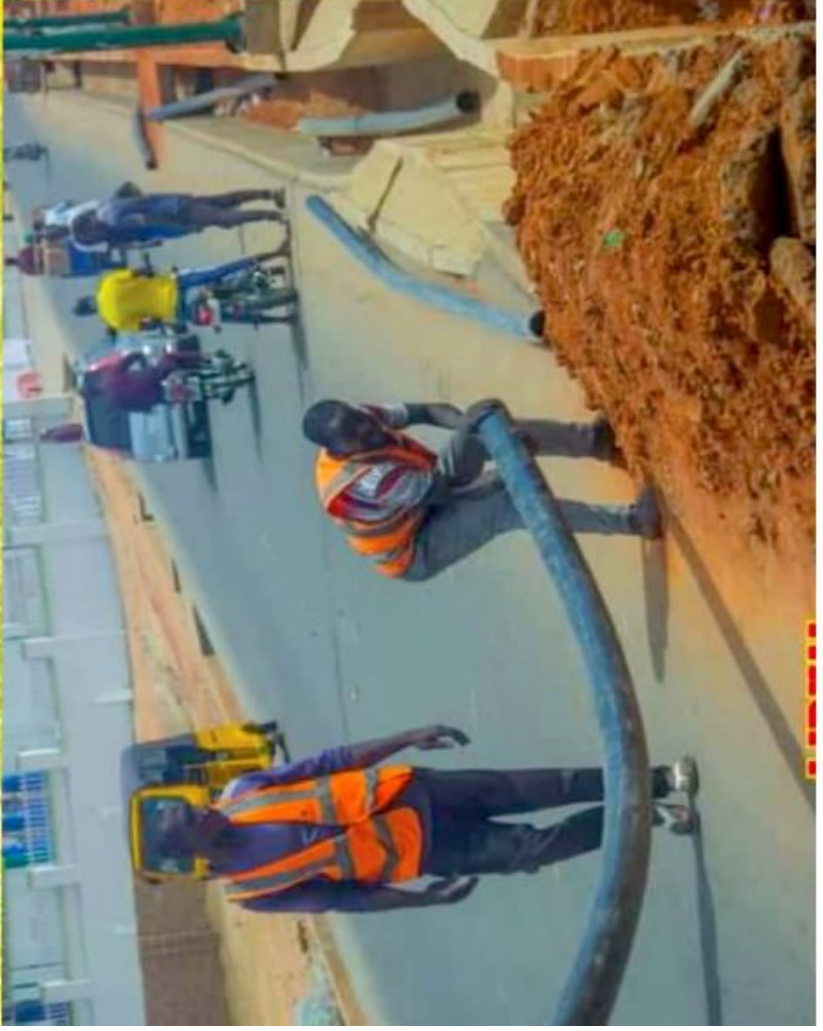


FIVE YEAR FINANCIAL SUMMARY						
	2022	2021	2020	2019	2018	2017
RECEIPTS:	₦	₦	₦	₦	₦	₦
Statutory Allocation	73,367,696,281.34	54,736,390,560.81	49,286,301,145.56	57,412,351,575.81	60,378,585,482.15	48,347,979,846.11
Independent Revenue	13,223,268,426.52	10,023,295,524.19	8,637,425,194.37	6,832,026,079.50	7,490,367,833.50	5,492,281,549.78
BTL Receipts	13,905,844,370.15	7,949,201,056.92	5,551,126,203.96	6,153,163,785.36	5,905,938,204.85	4,749,433,114.99
Capital Receipts	75,903,812,610.17	34,173,666,001.71	21,772,732,850.34	27,415,079,880.78	11,814,293,242.20	12,898,793,044.26
TOTAL RECEIPT	176,400,621,688.18	106,882,553,143.63	85,247,585,394.23	97,812,621,321.45	85,589,184,762.70	71,488,487,555.14
PAYMENTS :						
Personnel Cost	21,440,663,756.57	21,437,746,490.73	18,775,897,213.68	19,330,167,725.67	19,276,643,132.10	17,396,484,631.60
Social Benefits	7,720,621,550.86	6,720,614,436.83	3,781,923,523.25	4,673,609,852.94	3,318,716,145.68	3,036,990,553.47
Overhead Cost	21,504,609,653.06	16,506,273,105.58	9,888,648,382.91	18,715,955,670.03	19,876,850,364.93	13,872,065,262.19
Public Debt Charges	24,983,184,346.82	21,594,020,349.78	14,541,660,719.38	13,915,413,312.21	13,822,204,886.49	10,400,325,462.22
CRFC - (Excluding Public Debt & Social Benefit)	8,874,903,737.03	477,201,442.94	181,077,773.92	165,988,076.76	165,988,076.76	688,385,762.90
BTL Payments	11,922,056,752.70	9,965,489,070.59	4,421,715,702.37	5,140,920,017.67	4,826,041,004.18	5,678,542,171.52
Capital Expenditure	59,142,502,059.66	31,576,469,483.04	29,033,404,804.15	30,715,081,084.39	25,775,880,118.42	17,371,282,941.35
TOTAL PAYMENTS	155,588,541,856.70	108,277,814,379.49	80,624,328,119.66	92,657,135,739.67	87,062,323,728.56	68,444,076,785.25
CASH BALANCES :						
Net Cash Surplus/(Deficit)	20,812,079,831.48	(1,395,261,235.86)	4,623,257,274.57	5,155,485,581.78	(1,473,138,965.86)	3,044,410,769.89
OPENING CASH BALANCE	15,435,668,150.28	16,830,929,386.14	12,207,672,111.57	7,052,186,529.79	8,525,325,495.65	5,480,914,725.76
CLOSING CASH BALANCE	36,247,747,981.76	15,435,668,150.28	16,830,929,386.14	12,207,672,111.57	7,052,186,529.79	8,525,325,495.65



**GOMBE STATE DOMESTIC DEBT PROFILE
AS AT 31ST DECEMBER 2022**

S/ N	BANK	BALANCE AS AT 1ST JANUARY 2022				Additional Loan Received in 2022				2022: REPAYMENTS				2022: Adjustment to Agree difference in Interest Closing Balance			OUTSTANDING BALANCE AS AT 31ST DEC 2022		
		PRINCIPAL	INTEREST	TOTAL PRINCIPAL & INTEREST	TOTAL PRINCIPAL & INTEREST	PRINCIPAL	INTEREST	TOTAL PRINCIPAL & INTEREST	TOTAL PRINCIPAL & INTEREST	PRINCIPAL REPAYMENT	INTEREST REPAYMENT	TOTAL PRINCIPAL & INTEREST REPAYMENT	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL OUTSTANDING	INTEREST OUTSTANDING	TOTAL OUTSTANDING	
5	Access Bank Bond I BSV0	3,918,112,121.31	1,359,074,394.46	5,277,186,515.77	-	-	2,615,656,584.69	599,334,716.67	3,124,185,301.36	798,407,386.57	1,794,407,386.27	2,301,600,073.19	51,132,291.22	2,151,001,364.41					
2	CBN Loan / Salary Bailout	4,453,352,459.43	3,788,478,490.19	8,241,830,910.62	-	-	219,267,377.42	362,567,160.24	582,134,537.66	-	-	4,215,785,073.61	3,423,911,299.85	7,641,696,373.96					
3	ECA Bailout / FGN Loan /	8,870,704,000.00	7,571,103,676.36	16,442,098,376.45	-	-	433,626,558.25	727,858,232.49	1,161,484,791.24	259,675,716.30	1,259,675,716.30	8,696,754,057.64	6,883,849,272.47	15,280,603,330.21					
4	3rd Bond / GRCOCOL	6,694,567,015.30	3,164,107,088.81	9,858,674,104.11	-	-	1,037,619,701.01	941,376,149.79	1,979,095,850.80	(387,694,289.85)	587,094,293.85	4,979,249,040.84	2,810,435,202.87	7,289,674,343.71					
5	CBN Budget Support	17,413,275,452.20	35,379,819,993.72	52,793,195,446.96	-	-	1,201,754,896.20	1,778,162,516.72	3,000,599,513.94	3,006,599,513.94	-	21,220,140,669.88	33,001,757,177.09	54,821,907,246.98					
6	Federal Mortgage Bank	707,712,500.00	-	707,712,500.00	-	-	-	-	-	-	-	707,712,500.00	-	707,712,500.00					
7	CBN Health Care Loan	1,974,233,844.99	528,922,452.84	2,503,156,301.83	-	-	165,681,011.95	361,185,902.79	261,209,314.74	-	-	1,809,149,916.84	432,736,680.15	2,241,886,607.09					
8	CBN SME Loan	2,609,000,000.00	-	2,609,000,000.00	-	-	187,636,096.09	-	187,636,096.09	-	-	1,812,963,903.91	-	1,812,963,903.91					
9	UBA 10B O/D Offer	10,000,000,000.00	393,694,109.04	10,393,694,109.04	-	-	10,000,000,000.00	393,621,407.90	10,393,621,407.90	-	527,296.86	-	0.00	0.00					
10	Keystone SUBEB Loan 2021	541,059,273.20	22,718,668.12	563,777,941.36	-	-	541,059,273.24	22,796,475.78	563,855,749.02	-	77,807.66	-	(0.00)	(0.00)					
11	Keystone SUBEB Loan 2022	946,646,664.48	61,521,178.07	1,008,167,842.55	-	-	946,646,664.48	31,839,844.83	998,486,479.33	-	(9,883,384.12)	-	-	-					
12	UBA Contract Financing Facility (CFF)	4,599,135,891.90	475,995,489.78	5,075,131,381.58	1,065,248,050.26	1,075,005,993.89	5,135,396,985.56	667,708,379.95	5,803,105,365.51	922,295,318.46	35,548,600.46	1,459,998,276.65	50,751,004.18	1,501,746,300.83					
13	UBA Jewel / SIKUK Bond	-	-	-	24,351,000,000.00	14,548,397,517.04	1,983,624,289.80	3,270,615,854.47	5,233,240,624.27	179,298,954.93	1,179,399,054.93	22,567,675,185.13	1,199,875,797.84	33,666,330,892.77					
14	Family Homes Ltd Loan / CBN	-	-	-	5,000,000,000.00	2,032,618,165.80	7,032,618,165.80	39,166,666.69	29,166,666.69	-	-	5,000,000,000.00	2,445,451,799.11	7,445,451,799.11					
15	Discounted Cash Reserve Requirement	-	-	-	15,000,000,000.00	5,043,399,673.60	643,500,298.03	-	643,500,298.03	254,365,762.56	(254,365,762.56)	14,611,366,484.53	7,788,032,211.04	22,400,798,775.57					
16	CBN Bridging Finance Facility	-	-	-	15,035,902,283.79	34,692,640,478.79	49,728,542,762.49	-	-	3,007,180,487.14	-	18,043,982,742.84	34,692,640,478.79	52,735,723,233.63					
TOTAL		62,054,199,284.18	52,765,227,462.39	114,739,426,786.57	60,452,196,316.65	59,596,158,531.12	24,019,447,136.22	4,811,233,778.34	31,820,689,914.56	8,740,140,836.06	667,675,833.69	197,217,943,334.66	102,961,476,618.82	210,195,172,461.18					





34.0 STATEMENT OF ACCOUNTING POLICIES

34.1 I Accounting Termilogies/Definition.

- I. **Accounting Policies** are the separate principles, bases, convention, rules and practices adopted by an entity in preparing and present financial statement.
- II. **Cash:** Cash comprises cash on hand, demand deposit and cash equivalents
- III. Cash Equivalent are short term, highly liquid investment that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value
- IV. Cash basis means a basis of accounting that recognise transaction and other events only when cash is received or paid.
- V. Cash Flow are inflows and outflows of cash. Cash flows exclude movement between items that constitute cash as these components are part of the cash management of an entity rather than increase or decrease in the cash it control.
- VI. **Cash receipt are cash inflows**
- VII **Cash payment are cash outflows**
- VIII **Cash controlled by an entity:** Cash is controlled by an entity when the entity can use the cash for the achievement of its own objectives or otherwise benefits from the cash and excludes or regulates the access of others to that benefit. Cash collected by or appropriated or granted to an entity can use to fund its operating objectives acquires capital assets or reply its debts is controlled by the entity.
- IX. **Government Business Enterprises:** means an entity that has all the following characteristics
 - It an entity with the power to contract in its own name.
 - Has been assigned the financial and operational authority to carry, on a business
 - Sells good and service, in the normal course of its business, to other entities at a profit or full cost recovery
 - Is nor reliant on continuing government funding to be a going concern (other than purchase of outputs at arms lengths) and
 - Is controlled by a public sectors entity.
- X. Note to the GPFS include narrative description or more details included or analysis amount shown on the race of the GPFS as well as additional information.

2. **General Purpose Financial Statement (GPFS)**

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



I. Statement 1- Cash flow statement: Statement of cash receipts and payments which.

- Recognize all cash receipts, cash payment and cash balances controlled by the entity and
- Separately identifies payments made by third parties on behalf of the entity.
- Statement 2- Statement of Assets and Liabilities: statement of financial position
- Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance
- Statement 4-Statement of Capital Development Fund: Statement of Capital Financial Performance
- Note to the Accounts: Additional discloses to explain the GPFS; and
- Accounting policies and explanatory notes.

3. **Basis of Preparation and Legal Provision**

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

4. **Fundamental Accounting Concepts**

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

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

5. **Accounting Period**

The accounting year (fiscal year) is from 1st January to 31st December each accounting years is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

6. **Reporting Currency**

The General Purpose GPFS are prepared in Nigeria Naira.

7. **MDA for consolidation**



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

8. Comparative Information

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

9. Budget Figures

There are figure from the approved Annual Budget and Supplementary Budget as approved in accordance with the Appropriation Art.

10. Receipt

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

11. External Assistance

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

12. Other borrowings/Grants & Aids Received

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

13. Interest Received

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

14. Government Business activities

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



under corresponding payment item head “Government Business activities” in statement receipts and payment.

15. Payments

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

16. Loans Granted

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

17. Loans Repayment

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

18. Interest on Loan

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

19. Foreign currency transaction

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

20. Prepayment

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

21. Investment



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

22. Lease

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

23. Cash Balances

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

24. Advance

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

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



35.0 RESPONSIBILITY FOR FINANCIAL STATEMENT

These financial statements have been proposed by the Accountant –General of Gombe State in accordance with the provision of the Finance (Control and Management) Act 1958 as amended. The Financial Statement Comply with Generally Accepted Accounting Practice (GAAP). Furthermore, the Financial Statement were proposed in line with International Public Sector Accounting Standard –IPSAS (Cash Basis).

To fulfil accounting and reporting responsibilities the Accountant General is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly record the use of all public financial resource by the government.

Effort were made to ensure that these Financial Statement reflect the financial position of Government as at 31st December 2022 and its operation for the year ended on that date.

The efforts of all officer of the Final Accounts Department, Central Accounts, Subsidiary Accounts Department, Sub Treasuries, Computer Payroll Division, Ministries, Departments and Agencies (MDA) are worthy of mention and recognition in the preparation of this report. We also appropriate the support of the Honourable Commissioner for Finance.

We accept responsibility for the Integrity of the Financial Statement, the information they contain and their compliance with the 2009 Financial Regulation and the Finance (Control and Management) Act 1958 as amended.

In our opinion these Financial Statement fairly reflect the financial position of Gombe State Government as at 31st December 2022, and its operation for the year ended on that date.

A handwritten signature in black ink, followed by the date '25/04/23' written in the same ink.

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





GOMBE STATE GOVERNMENT

STATEMENT NO. 1

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31/12/2022

Details	Note	2022 Budget ₦	2022 Actual ₦	2021 Actual ₦
Cash Flow From Operating Activities				
Statutory Allocation	1	33,500,000,000.00	35,757,428,085.17	32,166,052,319.12
Share of Value Added Tax	2	19,500,000,000.00	23,070,216,805.60	18,999,822,508.16
Other Statutory Transfers	3	12,356,500,000.00	14,540,051,390.57	3,570,515,733.53
Independent Revenue	4	16,871,439,000.00	13,210,968,086.25	10,023,295,524.19
Total Receipts		82,227,939,000.00	86,578,664,367.59	64,759,686,085.00
Payments				
Personnel Costs	5	23,884,005,130.00	21,828,031,212.38	21,437,746,490.73
Social Benefits	6	7,730,218,086.00	7,720,621,550.86	6,720,614,436.83
Overhead Costs	7	22,749,448,450.00	18,951,049,699.69	16,506,273,105.58
CRFC - Excluding (Public Debt & Social Benefits)	8	9,132,000,000.00	8,895,737,070.38	477,201,442.94
Total Payments		63,495,671,666.00	57,395,439,533.31	45,141,835,476.08
Net Cash Flow from Operating Activities		18,732,267,334.00	29,183,224,834.28	19,617,850,608.92
Cash Flow From Investment Activities				
Economic Empowerment Through Agriculture		2,916,924,000.00	2,680,749,000.00	84,690,899.35
Societal Re-Orientation		84,300,000.00	20,759,628.27	6,061,500.00
Poverty Alleviation		19,000,000.00	2,750,000.00	195,374,905.64
Improvement to Human Health		3,957,241,281.00	3,169,521,005.34	2,592,864,174.17
Enhancing Skills and Knowledge		4,979,471,573.00	4,420,156,063.58	2,818,134,813.04
Housing and Urban Development		1,597,696,340.00	1,454,933,788.08	779,336,508.00
Gender		12,500,000.00		
Youth		246,000,000.00	155,894,100.00	14,020,000.00
Environmental Improvement		1,947,102,000.00	1,706,329,814.03	3,059,237,769.54
Water Resources and Rural Development		12,061,203,001.00	11,896,004,967.24	1,064,165,329.72
Information and Communication Technology		123,665,500.00		82,302,341.00
Growing the Private Sector		10,661,000,000.00	10,576,856,427.65	380,988,119.30
Reform of Government and Governance		15,326,648,654.00	13,826,404,756.29	5,035,510,132.33
Power		212,500,000.00		38,073,758.00
Road		12,162,839,985.00	11,690,618,804.01	14,859,159,350.41
Airways		105,000,000.00	92,412,991.00	566,549,882.54
Shipping		5,000,000.00		
Net Cash Flow from Investment Activities	9	66,418,092,334.00	61,693,391,345.49	31,576,469,483.04
Cash Flow from Financing Activities				
Proceeds from Aids and Grants	10	17,236,000,000.00	11,870,103,282.54	5,731,196,600.19
Proceeds from External Loans	11	2,755,000,000.00	464,922,149.04	1,789,902,266.41
Proceeds from Internal Loans	12	43,600,000,000.00	60,452,150,336.65	22,482,657,767.66
Proceeds from Other Capital Receipts	13	8,529,000,000.00	3,116,636,841.94	4,169,909,367.45
Repayment of External Loans	14	990,000,000.00	973,737,210.60	832,748,626.55
Repayment of Internal Loans	15	24,060,200,000.00	24,009,447,136.22	20,761,271,723.23
Net Cash Flow From Financing Activities		47,069,800,000.00	50,920,628,263.35	12,579,645,651.93



Movement in other Cash Equivalent:				
BTL Receipts	16		13,905,844,370.15	7,949,201,056.92
BTL Payments	17		11,901,223,419.35	9,965,489,070.59
Net Movement			2,004,620,950.80	2,016,288,013.67
Net Surplus/(Deficit) for the Year		616,025,000.00	20,415,082,702.94	1,395,261,235.86
Opening Balance		15,447,748,425.00	15,435,668,150.28	16,830,929,386.14
Closing Cash Balance	18	14,831,723,425.00	35,850,750,853.22	15,435,668,150.28

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


25/04/23




***GOMBE STATE GOVERNMENT**

STATEMENT NO. 2

STATEMENT OF ASSETS AND LIABILITIES AS AT 31/12/2022

Details	Note	2022 Actual ₦	2021 Actual ₦
Liquid Assets			
Treasuries and Banks	19	35,850,750,853.22	15,435,668,150.28
SUB TOTAL		35,850,750,853.22	15,435,668,150.28
Investments and Other Assets			
Investments	20	838,958,846.01	838,958,846.01
Sub Total		838,958,846.01	838,958,846.01
TOTAL ASSETS		36,689,709,699.23	16,274,626,996.29
Public Funds			
Consolidated Revenue Fund	23	13,033,825,370.70	10,768,570,277.48
Capital Development Fund	24	22,816,925,482.52	4,667,097,872.80
SUB TOTAL		35,850,750,853.22	15,435,668,150.28
Liabilities			
Internal Loans - Principal	25	107,217,043,324.66	62,034,199,288.18
Internal Loans - Interest	26	102,982,474,021.52	52,705,227,482.39
External Loans	27	14,569,893,729.55	14,512,511,973.77
Outstanding Pension & Gratuities	28	10,334,028,782.99	10,466,046,415.92
Outstanding Contractual Obligations	29	17,449,417,363.18	13,566,643,921.21
Sub Total: Liabilities		252,552,857,221.90	153,284,629,081.47
Less:			
Liability Over Assets	31	251,713,898,375.89	152,445,670,235.46
Other Funds		838,958,846.01	838,958,846.01
Total Public Fund		36,689,709,699.23	16,274,626,996.29

Aminu Umaru Yuguda PhD FCNA ACA	 25/04/23
Accountant General	
Office of the Accountant General	
Ministry of Finance	
Gombe State	



GOMBE STATE GOVERNMENT

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE PERIOD ENDED 31/12/2022

Detail	Note	Actual		Actual 2022	Original Budget2022	Revised Budget2022	Variance		% Variance 2022
		2021	2022				2022	2022	
Opening Balance (a)		14,794,801,925.95	10,768,570,277.48	10,768,570,277.48	6,000,000,000.00	15,447,748,425.00	4,679,178,147.52	30.29	
Add: Recurrent Receipts									
Statutory Allocation from FAAC	32	32,166,052,319.12	35,757,428,085.17	35,757,428,085.17	36,000,000,000.00	33,500,000,000.00	2,257,428,085.17	6.74	
Share of VAT from FAAC	33	18,999,822,508.16	23,070,216,805.60	23,070,216,805.60	18,000,000,000.00	19,500,000,000.00	3,570,216,805.60	18.31	
Other Statutory Transfers	34	3,570,515,733.53	14,540,051,390.57	14,540,051,390.57	6,401,500,000.00	12,356,500,000.00	2,183,551,390.57	17.67	
Sub Total: Statutory Allocation (b)		54,736,390,560.81	73,367,696,281.34	73,367,696,281.34	60,401,500,000.00	65,356,500,000.00	8,011,196,281.34	12.26	
Direct Taxes	35	4,363,769,751.38	4,290,535,925.53	4,290,535,925.53	3,602,500,000.00	5,336,500,000.00	1,045,964,074.47	19.60	
Licenses	36	185,732,324.00	64,829,005.00	64,829,005.00	186,950,000.00	150,650,000.00	85,820,995.00	56.97	
Fees	37	1,874,954,752.96	1,236,483,475.94	1,236,483,475.94	1,425,710,000.00	1,404,485,000.00	168,001,524.06	11.96	
Fines	38	13,798,623.00	49,951,691.73	49,951,691.73	72,050,000.00	54,780,000.00	4,828,308.27	8.81	
Sales	39	68,973,179.31	1,532,801,343.89	1,532,801,343.89	762,880,000.00	783,750,000.00	749,051,343.89	95.57	
Earnings	40	70,132,182.43	1,510,134,794.20	1,510,134,794.20	597,204,000.00	2,600,549,000.00	1,090,414,205.80	41.93	
Rent of Government Property	41	8,828,075.46	2,457,478.84	2,457,478.84	7,225,000.00	7,225,000.00	4,767,521.16	65.99	
Rent on Government Building	42	149,469,300.50	258,427,179.45	258,427,179.45	8,000,000.00	204,000,000.00	54,427,179.45	26.68	
Repayments	43	56,908,209.94	76,735,887.23	76,735,887.23	75,000,000.00	113,000,000.00	36,264,112.77	32.09	
Investment Income	44				30,000,000.00	30,100,000.00	30,100,000.00	100.00	
Interest Earned	45	93,392,568.17	84,186,877.53	84,186,877.53	132,000,000.00	132,400,000.00	48,213,122.47	36.41	
Reimbursement	46	2,943,152,034.46	3,200,489,845.03	3,200,489,845.03	6,000,000,000.00	6,000,000,000.00	2,799,510,154.97	46.66	
Miscellaneous	47	194,184,522.58	903,934,581.88	903,934,581.88	247,750,000.00	54,000,000.00	849,934,581.88	1,573.95	
Sub Total: Independent Revenue (c)		10,023,295,524.19	13,210,968,086.25	13,210,968,086.25	13,147,269,000.00	16,871,439,000.00	3,660,470,913.75	21.70	
Total Recurrent Revenue (b+c)		64,759,686,085.00	86,578,664,367.59	86,578,664,367.59	73,548,769,000.00	82,227,939,000.00	4,350,725,367.59	5.29	
BTL Receipts (d)	48	7,949,201,056.92	13,905,844,370.15	13,905,844,370.15			13,905,844,370.15		
Total Funds Available (a+b+c+d)		87,503,689,067.87	111,253,079,015.22	111,253,079,015.22	79,548,769,000.00	97,675,687,425.00	13,577,391,590.22	13.90	



Less: Recurrent Payments:									
Personnel Cost	49	21,437,746,490.73	21,828,031,212.38	25,414,589,000.00	23,881,505,130.00	2,053,473,917.62	8.60		
Social Benefits	50	6,720,614,436.83	7,720,621,550.86	5,345,500,000.00	7,732,718,086.00	12,096,535.14	0.16		
Overhead Charges	51	16,506,273,105.58	18,951,049,699.69	20,220,475,000.00	22,749,448,450.00	3,798,398,750.31	16.70		
CRFC (Excluding Public Debt and Social Benefits)	52	477,201,442.94	8,895,737,070.38	1,820,000,000.00	9,132,000,000.00	236,262,929.62	2.59		
BTL Payments	53	9,965,489,070.59	11,901,223,419.35			11,901,223,419.35			
Sub Total: Recurrent Expenditure		55,107,324,546.67	69,296,662,952.66	52,800,564,000.00	63,495,671,666.00	5,800,991,286.66	9.14		
Repayment of External Loans	54	832,748,626.55	973,737,210.60	500,000,000.00	990,000,000.00	16,262,789.40	1.64		
Repayment of Internal Loans	55	20,761,271,723.23	24,009,447,136.22	16,700,000,000.00	24,060,200,000.00	50,752,863.78	0.21		
Sub Total: Loans Repayment		21,594,020,349.78	24,983,184,346.82	17,200,000,000.00	25,050,200,000.00	67,015,653.18	0.27		
Total Recurrent Payments		76,701,344,896.45	94,279,847,299.48	70,000,564,000.00	88,545,871,666.00	5,733,975,633.48	6.48		
Operating Balance		10,802,344,171.42	16,973,231,715.74	9,548,205,000.00	9,129,815,759.00	7,843,415,956.74	85.91		
Appropriation and Transfers:									
Transfer to Capital Development Fund	56	33,773,893.94	3,939,406,345.04	9,548,205,000.00	16,483,198,559.00	12,543,792,213.96	76.10		
Sub Total: Transfers		33,773,893.94	3,939,406,345.04	9,548,205,000.00	16,483,198,559.00	12,543,792,213.96	76.10		
Closing Balance		10,768,570,277.48	13,033,825,370.70		7,353,382,800.00	20,387,208,170.70	277.25		
<p style="text-align: right;">  Aminu Umaru Yuguda PhD FCNA ACA Accountant General Office of the Accountant General Gombe State </p>									



GOMBE STATE GOVERNMENT

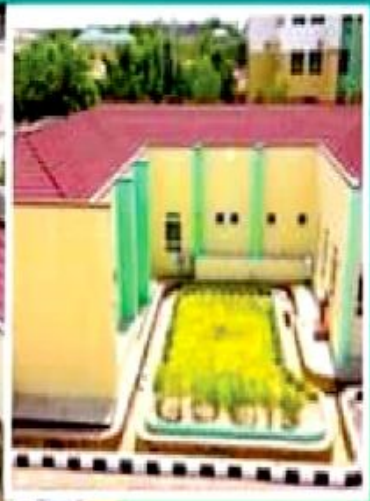
STATEMENT NO. 4

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE PERIOD ENDED 31/12/2022

Details	Note	Actual		Actual 2022	Original Budget 2022	Final Budget 2022	Variance		% Variance 2022	Budget 2023
		2021	2022				2022	2022		
Opening Balance		↗	↗	4,667,097,872.80	↗	↗	↗	4,667,097,872.80		↗
Add Capital Receipts:										
Transfer from Consolidated Revenue Fund	56	33,773,893.94	3,939,406,345.04		9,548,205,000.00	16,483,198,559.00		5,608,798,654.96		
External Loans	57	1,789,902,266.41	464,922,149.04		6,800,000,000.00	2,755,000,000.00		6,335,077,850.96		
Internal Loans	58	22,482,657,767.66	60,452,150,336.65		50,000,000,000.00	43,600,000,000.00		10,452,150,336.65		
Other Capital Receipts	59	9,901,105,967.64	14,986,740,124.48		23,315,000,000.00	25,765,000,000.00		8,328,259,875.52		
Sub Total: Capital Receipts		34,207,439,895.65	79,843,218,955.21		89,663,205,000.00	88,603,198,559.00		9,819,986,044.79		
Total Capital Funds Available		36,243,567,355.84	84,510,316,828.01		89,663,205,000.00	88,603,198,559.00		5,152,888,171.99		
Less: Capital Expenditure (Functional Classification)										
701 - General Public Services	60	549,282,969.30	1,680,550,908.96		6,939,000,000.00	2,335,943,797.00		5,258,449,091.04	93.01	7,860,300,000.00
703 - Public Order and Safety	62	110,040,104.77	72,562,500.00		1,281,500,000.00	181,500,000.00		1,208,937,500.00	92.87	1,544,000,000.00
704 - Economic Affairs	63	4,582,226,535.38	21,536,141,204.60		23,954,900,000.00	22,342,274,889.00		2,418,758,795.40	83.10	27,106,600,000.00
705 - Environmental Protection	64	3,065,757,769.54	1,706,329,814.03		5,008,000,000.00	1,959,002,000.00		3,301,670,185.97	26.55	4,174,000,000.00
706 - Housing and Community Amenities	65	16,103,090,872.64	25,662,581,846.11		32,352,100,000.00	26,434,438,025.00		6,689,518,153.89	46.01	29,827,600,000.00
707 - Health	66	2,919,821,805.07	4,509,197,750.84		6,158,000,000.00	5,406,136,625.00		1,648,802,249.16	60.31	7,356,000,000.00
708 - Recreation Culture and Religion	67	236,500.00			247,000,000.00	49,000,000.00		247,000,000.00	99.87	181,000,000.00
709 - Education	68	4,160,740,615.49	6,087,043,235.26		6,750,900,000.00	7,147,164,500.00		663,856,764.74	45.44	7,625,350,000.00
710 - Social Protection	69	85,272,310.85	438,984,085.69		2,022,000,000.00	562,529,497.00		1,583,015,914.31	96.60	2,510,000,000.00
Total Capital Expenditure by Main Functions		31,576,469,483.04	61,693,391,345.49		84,713,400,000.00	66,417,989,333.00		23,020,008,654.51	64.19	88,184,850,000.00
Closing Balance		4,667,097,872.80	22,816,925,482.52		4,949,805,000.00	22,185,209,226.00		17,867,120,482.52	105.29	88,184,850,000.00


 25/01/23

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



Newly Commissioned

GOGIS SERVICE CENTRE



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**NOTES TO
CASH FLOW STATEMENT**



GOMBE STATE GOVERNMENT
NOTES TO CASH FLOW STATEMENT NO.1
FOR THE YEAR ENDED 31ST DECEMBER 2022

Details	Note	2022 Budget N	2022 Actual N	2021 Actual N
Note 1 - Statutory Allocation				
Statutory Allocation from Federation Accounts		33,500,000,000.00	35,757,428,085.17	32,166,052,319.12
TOTAL		33,500,000,000.00	35,757,428,085.17	32,166,052,319.12
This represent Statutory Allocation from FAAC				
Note 2 - Share of VAT				
Share of VAT		19,500,000,000.00	23,070,216,805.60	18,999,822,508.16
TOTAL		19,500,000,000.00	23,070,216,805.60	18,999,822,508.16
This represent Share of VAT from FAAC				
Note 3 - Other Statutory Transfers				
Excess Crude		500,000,000.00		
Ecological Fund		1,100,000,000.00	1,044,237,824.38	818,805,102.36
Budget Augmentation		4,001,500,000.00	1,330,859,476.79	1,017,499,598.03
Stablization Fund		100,000,000.00		
SURE-P			8,245,468,097.72	
Exchange Rate Gain		100,000,000.00	392,657,140.29	183,325,847.48
FGN Reimbursement		4,705,000,000.00		
Non Oil Excess Revenue		1,300,000,000.00	1,219,899,381.09	130,399,570.02
Over Deduction on First Line Charge		500,000,000.00		
Share of Solid Minerals		50,000,000.00	645,820,769.92	1,040,203,935.39
Forex Equalization Fund				72,439,696.17
Refund of Excess Bank Charges			48,303,472.06	9,803,837.28
Refund of Health Care Loan				287,602,306.05
Refund of Judgement Debt				10,435,840.75
Electronic Money Transfer Levy			192,295,537.79	
Other Recurrent Receipts			1,420,509,690.53	
TOTAL		12,356,500,000.00	14,540,051,390.57	3,570,515,733.53
Note 4 - Independent Revenue				
12010000 - Taxes		5,336,500,000.00	4,290,535,925.53	4,363,769,751.38
12020000 - Licenses		150,650,000.00	64,829,005.00	185,732,324.00
12040000 - Fees		1,404,485,000.00	1,236,483,475.94	1,874,954,752.96
12050000 - Fines		54,780,000.00	49,951,691.73	13,798,623.00
12060000 - Sales		783,750,000.00	1,532,801,343.89	68,973,179.31
12070000 - Earnings		2,600,549,000.00	1,510,134,794.20	70,132,182.43
12080000 - Rent on Government Property		7,225,000.00	2,457,478.84	8,828,075.46
12090000 - Rent on Lands Other General		204,000,000.00	258,427,179.45	149,469,300.50
12100000 - Repayments General		113,000,000.00	76,735,887.23	56,908,209.94
12110000 - Investments General		30,100,000.00		
12120000 - Interest		132,400,000.00	84,186,877.53	93,392,568.17
12130000 - Re-Imbursements		6,000,000,000.00	3,200,489,845.03	2,943,152,034.46
12140000 - Miscellaneous		54,000,000.00	903,934,581.88	194,184,522.58
TOTAL		16,871,439,000.00	13,210,968,086.25	10,023,295,524.19
Note 5 - Personnel Cost				
21010100 - Salaries and Wages	5A	16,354,081,719.00	15,583,640,710.85	15,635,818,077.77
21020100 - Allowances		7,358,565,637.00	6,244,390,501.53	5,801,928,412.96
TOTAL		23,712,647,356.00	21,828,031,212.38	21,437,746,490.73
Note 5A - Salaries and Wages				
21010101 - Basic Salary		12,324,252,219.00	11,666,024,870.88	11,523,222,664.51



21010102 - Overtime Payments		22,750,000.00	7,011,222.09	18,539,889.71
21010103 – Cons. Revenue Fund Charges - Salaries		4,005,959,500.00	3,910,604,617.88	4,094,055,523.55
TOTAL		16,352,961,719.00	15,583,640,710.85	15,635,818,077.77
Note 5B - Social Contributions				
Note 6 - Social Benefits				
21020201 - National Health Insurance Contribution		1,173,055,774.00	1,166,571,500.04	770,081,417.73
21020202 - 7.5% Contributory Pension		328,800,000.00	178,058,366.50	146,893,313.35
22010101 - Gratuity		1,427,718,086.00	1,407,271,123.71	1,116,692,815.50
22010102 - Pension		4,695,000,000.00	4,694,097,391.96	4,217,017,879.70
22010103 - Death Benefits		227,000,000.00	226,919,208.33	469,929,010.55
TOTAL		7,851,573,860.00	7,672,917,590.54	6,720,614,436.83
Note 7 - Overhead Costs:				
22020100 - Transport and Travelling		1,739,791,200.00	1,168,546,985.02	988,594,632.46
22020200 – Utilities		1,560,859,100.00	1,413,056,646.54	1,042,548,267.15
22020300 - Material and Supplies		1,061,227,000.00	698,482,697.95	680,417,935.36
22020400 - Maintenance Services		875,353,200.00	492,340,785.48	420,709,676.20
22020500 – Training		450,349,000.00	172,403,884.32	156,001,220.27
22020600 - Other Services		5,679,532,500.00	4,990,826,383.56	4,192,957,109.11
22020700 - Consulting & Professional Services		1,481,107,100.00	1,294,064,207.34	3,217,137,867.54
22020800 - Fuel and Lubricants		831,609,000.00	625,781,451.76	328,862,650.71
22020900 - Financial Charges		379,061,000.00	372,354,057.96	191,714,244.31
22021000 - Miscellaneous Expenses		8,477,779,350.00	7,604,053,099.76	4,474,320,734.47
22030100 - Staff Loan and Advances		3,400,000.00		520,000.00
22040100 - Local Grants and Contribution		208,382,000.00	119,139,500.00	812,488,768.00
TOTAL		22,748,450,450.00	18,951,049,699.69	16,506,273,105.58
Note 8 - CRFC - Excluding (Public Debt & Social Benefits)				
Contribution to Local Government Pension Board		250,000,000.00	78,609,716.07	135,807,426.44
10% of IGR to Local Government		10,000,000.00		341,394,016.50
Stale Voucher and Liabilities (Asset Sharing)		54,000,000.00		
Domestic Loans Interest/Discount		8,818,000,000.00	8,817,127,354.31	
TOTAL		9,132,000,000.00	8,895,737,070.38	477,201,442.94
Note 9 - Net Cash Flow from Investing Activities				
23000000 - Capital Expend by Administrative Sector		1,817,595,800.00	1,288,573,127.08	118,945,850.00
23000000 - Capital Expenditure by Economic Sector		49,803,198,412.00	47,995,060,050.71	21,602,410,513.74
23000000 - Capital Expenditure by Law and Justice		305,100,000.00	75,432,500.00	111,060,104.77
23000000 - Capital Expenditure by Social Sector		14,492,198,122.00	12,334,325,667.70	9,744,053,014.53
TOTAL	9A	66,418,092,334.00	61,693,391,345.49	31,576,469,483.04
Note 9A - Net Cash Flow From Investment Activities				
23010100 - Purchase of Fixed Assets General		5,586,907,910.00	4,835,372,381.32	3,369,290,323.54
23020100 - Construction and Provision of Fixed Assets G		36,102,669,945.00	33,984,622,344.99	16,799,187,134.88
23030100 - Rehabilitation and Repairs of Fixed Assets Genera		4,730,445,825.00	3,629,713,524.46	2,169,569,296.08
23040100 - Preservation of the Environment General		1,803,002,000.00	1,706,329,814.03	2,187,965,551.32
23050100 - Acquisition of Non Tangible Assets		18,195,066,654.00	17,537,353,280.69	7,050,457,177.22
TOTAL	9B	66,418,092,334.00	61,693,391,345.49	31,576,469,483.04
Note 9B - Analysis of Capital Expenditure by Geo Location				
215100 - Gombe North Senatorial Zone		58,363,951,791.00	54,794,211,001.13	24,433,408,567.63
215200 - Gombe Central Senatorial Zone		4,495,625,128.00	4,104,431,418.38	2,329,838,267.00
215300 - Gombe South Senatorial Zone		3,558,515,415.00	2,794,748,925.98	4,813,222,648.41
TOTAL	9C	66,418,092,334.00	61,693,391,345.49	31,576,469,483.04



Note 9C - Cash Flow from Investing Activities by Prog.				
See Schedule of Capital Exp. by Programme for breakdown				
Note 10 - Proceeds from Aids & Grants				
SDGs Conditional Grants	500,000,000.00			
SFTAS	7,930,000,000.00	5,388,685,000.00		3,849,090,000.00
UBE	1,662,000,000.00	1,661,720,799.62		36,727,914.50
TET Fund	2,500,000,000.00	1,101,311.47		
Strategis Suppor for Water Supply (COVID 19)	30,000,000.00			
COVID-19 Intervention	200,000,000.00	820,674,900.00		
SFTAS AF	2,000,000,000.00			
FGN - Teachers Professional Development (TPD)				341,000,000.00
Better Education Service Delivery for All (BESDA)		3,550,449,339.55		1,493,532,278.75
UNICEF		38,784,598.00		10,846,406.94
United Nations Systems	100,000,000.00			
International NGO's	100,000,000.00			
Inclusive Basic Service Delivery ADB	50,000,000.00			
COVID-19 Intervention		200,000,000.00		
Sustainable Water Supply (W/Bank)	400,000,000.00	208,687,333.90		
Health System Support Grant (GAVI)	100,000,000.00			
Basic Health CAREs Promotion Fund	1,164,000,000.00			
Partnership For Extended Water Supply Sanitation and Hygeine	50,000,000.00			
Better Education For All (BESDA)	50,000,000.00			
Grants from Bill and Melinda Gates Foundation (BMG)	200,000,000.00			
UNIDO Small Hydro Power (shp) Project	200,000,000.00			
TOTAL	17,236,000,000.00	11,870,103,282.54		5,731,196,600.19
Note 11 - Proceeds from External Loans				
Gombe State Agency for Community Development (W/B)	50,000,000.00			118,626,710.91
ADB Comm. Based Agric & Rural Development				626,347,434.22
ACreSAL (W/BANK)	500,000,000.00			
NEWMAP	5,000,000.00			819,272,863.80
Accelerating Nutrition Results in Nigeria	300,000,000.00	242,359,152.51		155,193,233.06
Inclusive Basic Service Delivery ADB	50,000,000.00			
Nigeria CAREs Project	1,500,000,000.00			
Inno Dev and Effective in the Acqui of Skills IDEAS Project		222,562,996.53		
YESSO World Bank Assisted	350,000,000.00			70,462,024.42
TOTAL	2,755,000,000.00	464,922,149.04		1,789,902,266.41
Note 12 - Proceeds from Internal Loans				
Commercial & Other Bank Loans	1,000,000,000.00			10,000,000,000.00
CBN Support Facility for Health Sector [COVID-19]	1,000,000,000.00			
SUBEB Loans				1,661,720,799.62
National Housing Loans facility (Family Homes)	1,000,000,000.00	5,000,000,000.00		
UBA Contract Financing Facility		1,065,248,050.95		7,813,756,510.90
FGN Bridging Finance Loan	15,600,000,000.00	15,035,902,285.70		3,007,180,457.14
Bonds	25,000,000,000.00			
CBN Differentiated Cash Reserve Requirement		15,000,000,000.00		
UBA Jewel S. Bond Proceed		24,351,000,000.00		
TOTAL	43,600,000,000.00	60,452,150,336.65		22,482,657,767.66
Note 13 - Proceeds from Other Capital Receipts				
Local Gov't Contribution to Joint Projects	8,529,000,000.00	1,663,584,765.15		2,074,397,858.66
FGN Reimbursement on Capital Project				144,734,645.35
Local Gov't Contribution to Higher Education		1,453,052,076.79		1,950,776,863.44
TOTAL	8,529,000,000.00	3,116,636,841.94		4,169,909,367.45



Note 14 - Repayment of External Loans				
Foreign Principal - Treasury Bill (Long Term)		990,000,000.00	973,737,210.60	832,748,626.55
TOTAL		990,000,000.00	973,737,210.60	832,748,626.55
Note 15 - Repayment of Internal Loans				
Repayment: Domestic Loans/Discount-Short Term Loans		15,323,000,000.00	15,322,933,080.65	12,170,005,091.76
Bond Repayment		2,654,300,000.00	2,615,050,584.69	4,337,333,829.65
Repayment FGN Bailout to States		433,700,000.00	433,626,558.75	382,776,798.91
Repayment of CBN Loan		219,600,000.00	219,567,377.42	188,597,326.56
SUBEB Loan Repayment		1,489,800,000.00	1,489,705,937.72	593,738,161.02
GROCOL - Bond Repayment		1,037,700,000.00	1,037,619,701.01	2,016,145,603.50
Repayment of CBN Budget Support Fund		120,800,000.00	120,734,896.20	929,448,706.58
Repayment of Health Care Intervention Loan		166,000,000.00	165,083,931.95	133,904,610.17
Deduction @ Source OAGF Software Upgrade				9,321,595.08
Jewel Sukuk - Bond Repayment		1,962,700,000.00	1,962,624,769.80	
Repayment of CBN Cash Reserve Requirement		642,600,000.00	642,500,298.03	
TOTAL		24,060,200,000.00	24,009,447,136.22	20,761,271,723.23
Note 16 - BTL Receipts				
WHT to FIRS / GSIRS			1,651,230,594.79	1,135,934,713.67
VAT to FIRS			2,435,296,237.09	1,560,570,776.05
Union Deductions			90,236,790.40	26,260,000.00
Loan Deduction from Salary & Other Deduction for Payroll			4,113,132,403.53	3,574,815,731.72
Monthly Net Total Salary Control Accounts				27,584,226.60
Returned Salary			39,790,570.81	32,626,882.17
Returned Pension			593,636.96	156,848.63
National Housing Fund (NHF) - Deduction			9,442,889.98	5,354,661.93
Refund of Deduction @ Source - CBN			584,821,871.27	
Refund of Deduction @ Source - Bailout			1,169,643,742.67	
Stamp Duty to FIRS / GSIRS			367,267,513.17	230,824,123.30
GTB Term Loan / Capital Project			10,500.00	
Refund of Deduction @ Source - Health Care Intervention			439,296,312.53	287,602,306.05
Vetting of Contract Fees			459,765,767.82	151,429,843.69
APC Secretariat			104,950,000.00	86,800,000.00
Refund of Deduction @ Source - Ecological Fund				818,805,102.36
Refund of Deduction @ Source - Judgement Debt			11,006,426.50	10,435,840.75
Refund of Deduction @ Source - CBN Cash Reserve Requirement			1,344,192,445.96	
Refund of Deduction @ Source - National Housing Loan [Family			4,166,666.67	
Transfer From Local Govt. Joint Fund – LGJF			1,081,000,000.00	
TOTAL			13,905,844,370.15	7,949,201,056.92
Note 17 - BTL Payments				
WHT Due to FIRS / GSIRS			1,289,040,871.20	1,330,328,632.59
VAT Due to FIRS			1,713,123,977.56	1,557,064,864.72
Union Dues Deductions from Salary				4,593,020.71
Loans Deduction from Salary			41,436,256.55	34,271,590.94
Returned Salary			106,356,456.76	105,055,604.87
Returned Pension			12,335,954.70	4,518,499.88
National Housing Fund (NHF) – Remittance				153,236.98
Deduction @ Source CBN			539,835,573.48	
Deduction @ Source Bailout			1,079,671,147.08	
Stamp Duty Due to FIRS / GSIRS			227,626,396.06	328,362,448.95
Deduction @ Source Health Care Intervention			412,210,495.22	314,487,423.38
Vetting of Contract Fees			473,235,517.72	151,798,869.09
Deduction @ Source Ecological Fund Deduction			954,368,974.58	705,899,169.12



Deduction @ Source Liquidation of Judgment Debt		11,006,426.51	10,435,840.75
Deduction @ Source CBN Diffc. Cash Reserve Require		1,344,192,445.96	
Imprest		176,345,295.00	666,482,673.00
Motor Vehicle Advance - Gombe State		22,136,017.22	
Personal Advance			11,969.75
Yankari Housing Loan			198,634.87
National Housing Fund (NHF)		258,452,162.38	277,556,934.44
Miscellaneous Payment		48,025,551.86	173,540,849.70
Overpayment		1,050.50	
Transfer to Local Govt. Joint Fund – LGJF		1,161,638.00	1,081,000,000.00
10% Withholding Tax on Rent		15,356,730.46	86,454,977.80
5% Withholding Tax on Contracts		51,772,644.22	459,584,635.59
5% Value Added Tax (VAT)		123,099,421.61	107,627,498.67
Withholding Tax on Contracts (PLC)		2,246,425.15	1,911,735.00
Stamp Duty		40,236,234.66	26,085,970.42
Local Govt Pension Board Multipurpose Coops Society		4,371,456.27	4,156,386.35
G20 Multipurpose Cooperative Society Ltd		26,281,797.54	2,932,576.25
Amana GMC Multipurpose Cooperatives Society		87,600.00	87,600.00
Treasury Staff Multipurpose Cooperative Society		39,348,968.27	34,574,406.65
ANFEA Multipurpose Cooperative Society savings		2,181,312.67	2,185,658.55
SON & MW Multipurpose cooperative Savings Scheme		6,818,261.34	8,900,900.08
BOIR Multipurpose savings		7,197,755.72	4,903,891.56
Labour/Ashdene 500Housing Units Loan		17,510,003.36	13,329,765.22
Library Board Multipurpose Cooperative Society		1,005,333.32	1,525,564.15
GSADP Multipurpose Savings Scheme		1,282,500.00	872,200.00
Gombe State Medical Lab Multipurpose		27,670,011.21	26,765,955.13
GSCS Multipurpose Savings		23,478,700.00	20,750,860.00
Ministry of Education Multipurpose Savings		54,144,827.86	55,548,391.23
GSIPPC LTD		2,412,500.00	958,286.16
Credit Direct Ltd		563,575,865.61	505,051,006.47
ANCOPS Welfare Scheme		4,135,580.45	4,235,187.58
State Audit Multipurpose Cooperative Society		669,179.44	277,000.01
NASU SUBEB		4,574,473.14	448,505.82
GOMSDOCS Multipurpose Cooperatives Society		32,360,000.00	32,525,000.00
Nigerian Society of Physiotherapy (NSP)		681,000.00	843,000.00
Sharia Court of Appeal Staff Multipurpose Coops Society		2,111,560.12	2,002,333.77
FMBN Home Renovation Loan Scheme		440,502,502.87	314,070,958.12
Treasury Women Association Gombe (TREWAG)		4,333,800.00	4,609,700.00
Gadam Community Development Association (GACDA)		1,278,500.00	1,996,918.79
Unioin Deductions Tertiary Institutions		6,339,263.82	1,024,769.40
Nigerian Medical & Dental Association		10,966,681.00	6,816,400.00
MWR Multipurpose Savings		69,690,600.00	72,486,800.00
Min For Local Govt Multipurpose		9,060,200.00	7,205,400.00
NUT Multipurpose Cooperative Savings Scheme		64,617,784.58	58,730,390.48
Radio & Television Multipurpose Savings Scheme		12,979,843.59	14,292,315.35
SAU Multipurpose Savings Scheme		4,594,455.18	3,482,412.68
TSC Multipurpose Multipurpose Cooperatives		5,495,636.95	4,654,871.83
Kugal Multipurpose Cooperatives Society			140,700.00
High Court of Justice Multipurpose		2,935,139.06	3,136,033.83
JSC Multipurpose Cooperative Society		253,974.56	
S/Duties Multipurpose Cooperative Savings Scheme			25,980.00
A.A.E.U.N . Agric & Allied		8,861,161.02	9,488,577.72
A.U.P.C.R.E		13,236,812.65	11,943,785.50
ICPAN Contribution		33,000.00	34,000.00
AMLS Association of Medical		4,233,000.00	5,166,400.00
Association of National Accountants of Nigeria (ANAN)		1,115,000.00	1,189,000.00
Association of Senior Civil Servant of Nigeria (ASCSN)		17,224,678.52	18,612,522.04
Deduction of 10% from Basic Salary			3,000,000.00
Estate Rent Deduction		99,999.11	643,738.17



GOFCD		147,800.00	154,800.00
Hotels & Personal S. Workers		726,902.00	758,868.64
Islamic Health Student Association		2,052,463.24	2,899,107.95
Islamic Medical Association Gombe		13,230,121.93	11,357,993.09
Judiciary Staff Union of Nigeria (JUSUN)		15,993,908.97	15,581,667.19
M.H.W.U.N. Medical Health		43,126,456.01	45,276,335.28
Magistrate Union		1,197,678.40	584,584.60
Medical student Levy		2,150,400.00	2,951,000.00
N.A.N.M. National Association of Nurses & Midwives		140,241,459.79	115,991,653.96
N.A.R.D National Ass of Residence Doctors		4,614,000.00	3,939,000.00
NASU (Library) Non Academic		508,679.91	1,009,683.35
NASU Non Academic		8,978,178.36	5,094,175.22
Nigerian Veterinary Medical Ass		680,000.00	600,000.00
N.C.S.U Nigerian Civil Service Unioin		42,328,305.88	46,831,324.45
NUCTSAS		2,451,891.43	2,693,466.89
Permaceticals Society of Nigeria [PSN]		1,790,500.00	1,295,500.00
Paliamentary Staff Association		2,790,125.71	500,549.64
Printing workers		2,201,585.91	2,169,802.15
RATTAWU		3,392,920.95	2,865,348.79
NLC 10% Deduction		15,307,068.09	15,201,871.02
Nigerian Union of Pensioners		33,161,259.05	31,734,016.72
Ass of Retired Permanent Secretaries		6,741,093.61	5,500,299.34
Radiographers Association Of Nigeria		1,775,949.33	1,263,245.78
SSG Office Cooperative Society		6,998,790.04	5,083,160.56
Civil Service Commission Staff Multipurpose Cooperative		12,328,570.00	5,873,829.00
APC SECRETARIAT		969,372,740.05	130,610,000.00
Iman Multipurpose Cooperative Society (IMCS)		42,464,158.99	21,448,897.42
Fauwahs Services Limited		81,446,028.03	30,065,482.34
Nayinawa Enterprise Multipurpose Cooperative Limited			753,666.65
Monthly PAYE Deduction			762,348,510.45
TOTAL		11,901,223,419.35	9,965,489,070.59
Note 18 - Cash and Bank Balances			
Access Bank - FAAC Account		135,345,274.55	22,857,082.10
Access Bank – Salary		24,165.12	24,165.12
Access Bank - Bond Project Acct		8,210,064.56	8,210,064.56
Access / Diamond - Operational Account		3,233,641.81	500,000,640.54
Access / Diamond Bank – Fertilizer		615.00	615.00
Ecobank – Operational		400,002,942.80	400,002,942.80
Fidelity Bank (FSB) - Ecological Account		34.21	34.21
GTB - FAAC Account		299,999,982.80	2,397,745.58
Jaiz Bank - Revenue Account		10,750,914.95	200,099,854.00
Keystone (PHB) Bank - Operational Account		1,317,673,643.23	991,046,208.25
Polaris Bank - Motor Vehicle Loan Account		137,854,895.17	112,225,283.05
UBA - TSA ACTIVE LIST ACCT		2,096,425.70	2,096,425.70
UBA - Joint Capital Project Account		46.60	46.60
UBA - TSA DORMANT LIST ACCT		86.86	1,040,254.54
Union Bank - Primary Education Intervention Account		53.75	53.75
Unity Bank - FAAC Account		32.46	32.46
Zenith Bank - Higher Education Account		136.41	400.00
Zenith Bank - H/Education II		34,186.51	34,186.51
Zenith Bank NNPC Acct		68,922,135.18	68,922,135.18
Polaris Bank - Operation Account		1,335,073,391.77	999,991,016.77
Diamond Bank- Police Reform Fund Account		6,195.88	6,195.88
Jaiz Bank - Operational Account		393,775,405.33	389,999,904.00
Union Bank- ADRF Account		50,271.37	50,271.37
GTB VAT Account		1,636,064,780.27	250,412,402.82
Access Bank - Fertilizer Account		38.25	38.25
Access Bank - Excess Crude Oil Account		57.12	57.12



Access - Fiscal Sustainability Plan 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			1,151,973,581.32	200,008,261.82
UBA - FAAC A/C			2,772,288,204.43	865,862,229.85
UBA - Salary A/C			38,360,215.68	31,190,618.24
Heritage Bank - Operation Account			600,690,973.81	105,991,549.07
Fidelity Bank - SUBEB Account			263,710,271.78	363,710,745.78
UBA - COVID 19 Support Account			1,079,077.58	1,079,077.58
Unity Bank - Operation Account			426,322,791.76	12,612,786.50
Unity Bank - SFTAS Capital Project Account			733,555,479.20	2,654,684,120.55
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			4,487.50	380,000,000.00
Keystone - SUBEB Account			105,532,603.41	1,135,246,775.57
UBA - Ecological Fund Account			366,744,981.72	263,043,828.08
UBA - Operation Account				320,255,768.56
Keystone - GME Investment Account			1,499,999,492.00	
Access - GME Investment Account			662,802,754.73	
FCMB - GME Investment Account			850,000,000.00	
First Bank - GME Investment Account			1,149,997,936.00	
Stanbic IBTC - Operation Account			200,000,000.00	
Access - GSOAG Investment Account			399,988,385.50	
Union Bank - Gombe State Treasury Account			300,002,887.44	
UBA - Jewel Sukuk Bond Acct			3,939,406,345.04	
Taj Bank - Housing Project Account			5,000,000,000.00	
Sterling - GSOAG Investment Account			600,000,000.00	
Call Deposit - Access Bank Plc			500,000,000.00	
Call Deposit - Eco Bank Plc			82,000,000.00	82,000,000.00
Call Deposit - Unity Bank Plc			242,539,775.00	242,539,775.00
Call Deposit - Heritage Bank Plc			200,000,000.01	2,000,000,000.01
Call Deposit - First Bank Plc			68,918,750.00	68,918,750.00
Call Deposit - Sterling Bank Plc				300,000,000.00
Call Deposit - Jaiz Bank Plc			200,000,000.00	
Call Deposit - UBA Nig. Plc			2,400,000,000.00	
Millenium Development Goals(MDG) Access Bank			29,797.84	29,797.84
Office of the S S G - Unity Bank			327.74	
Ministry of Special Duties & Inter gov'tal - Cash & Bank			15,000.00	15,000.00
GMC- FCMB Revenue Account			2,610.21	53,515.51
GMC- Unity Bank Revenue Account			2,246.41	88,485.08
Ministry of Agriculture - Zenith Bank				1,500,000.00
Cash & Bank - Gombe State Fertilizer Company			3,000,000.00	3,000,000.00
Sterling Bank - NG CARES Result Area 2			20,089,225.16	
Ministry of Finance - Zenith Bank			6,175,579.85	
Budget Office - Stanbic IBTC Capital Poject Account			645,003.65	1,608,141.47
ST Gombe Access Bank Operation Acct A/C NO 0694956498			251,327,026.07	71,330,271.28
UBA Revenue			3,687,743.13	47,433,868.34
Access Bank - Revenue Account			189,589,006.15	172,099,527.86
Stanbic IBTC- - NG CARES Result Ares 3			3,808,508.39	
Gombe State Tran.Services - Unity Bank Revenue Account			246,032,295.00	
Gombe State Water Board - Zenith Bank			13.48	
Gombe State Water Board Unity Bank Capital Proj Acct			3,953.48	175.29
Water & sanitation ADB Account			714,738.75	714,738.75
Water and Sanitation ADF Account			4,360,477.25	4,360,477.25
Diamond Bank - Revenue Account				351.00
Unity Bank Revenue Account				25,738.60
Ministry of Justice - Polaris Bank			8.00	



Ministry of Youth - Stanbic IBTC YESSO Account		1,174,949.12	1,174,949.12
Sterling Bank AC NO 0089062916 NG CARE (SSTU)		2,242,263.85	
Sterling Bank AC NO 0068393534 NG CARE (TGT)		7,898,818.70	
Zennith Bank AC NO 1015693816 NG CARE (LIPW)		9,328,931.76	
Cash Book - Comm & Social Dev.		5,665,611.46	5,665,611.46
SUBEB - Sterling Bank Matching Grant Acct		211,623,109.13	211,623,109.13
SUBEB - Zenith Bank Special Education Acct		21,832.37	36,730,286.61
SUBEB - Eco Bank Teachers Professional Dev Acct.		10,148,840.04	79,250,500.73
SUBEB - First Bank UNICEF Assited Funds Acct.		391,046.94	391,390.94
SUBEB - Sterling Bank 2% CPM Acct.		16,676.45	16,676.45
SUBEB - Fidelity Bank Matching Grant Acct		19,501,917.29	256,104,893.57
SUBEB - Keystone Bank Matching Grant Acct		235,300,051.26	715,074,131.14
SUBEB/BESDA - Zennith Bank Advanced Account		1,497,852,224.48	92,863,448.89
SUBEB/BESDA Zennith Bank Result Account		250,514,162.15	48,851,852.66
College of Education Billiri - Unity Bank Operation Acct.		400,808.15	
College of Education Billiri - Unity Bank Revenue Acct.		3,314,196.85	
Gombe State University - Cash & Bank		117,480,947.59	421,210,454.35
State Polytecnic Bajoga - FCMB Bank		12,399.43	351,463.46
MOH - GTB- Gombe Basic Health Care Prov Fund Acct		137,513.94	137,513.94
MOH/UBN- ANRIN Counterpart Project Account		18,100,755.43	18,100,755.43
MOH/UBN- ANRIN Draw Down SPHCDA Account		27,606,904.21	22,116,680.13
MOH/UBN- ANRIN Draw Down SPIU Account		33,711,116.73	174,524.94
Sterling Bank AC NO 0077050859 CoPREP Project		8,853,391.37	
PHCDA - Stanbic IBTC VHW Accts (Belinda & Gates)			129,155.41
SHT - First Bank - Revenue Account		193,994.01	677,686.14
SHT - First Bank - Operational Account		10,914,689.75	3,907,617.21
Ministry of Environment - Sterling Bank Capital Project A			7,181,244.75
Ministry of Higher Education - Cash and Bank		19.99	19.99
Gombe State Road Maint. Agency - Zenith Bank 1014252111			1,628.86
College for Legal & Islamic Stu Nafada Micro Fin Bank		975,360.10	2,112,598.54
College for Legal & Islamic Stu Nafada - First Bank Rev		4,993,076.70	3,543,900.45
College For Legal & Islamic Nafada Union Bank Gombe		9,766.23	
Taj Bank - Gombe Goes Green (3G)		2,668,570.70	4,100.00
Gombe State Joint Project Agency - UBA Operations Acct		253,899,083.54	23,761,831.34
Gombe State Joint Project Agency - Keystone Ops Acct		2,131.50	
Stanbic IBTC Bank Gombe State Health Care (GOHealth)		335.67	
DMO - Cash Book - UBA Mrk Branch – Infrast Account		1,675,327,637.94	
TOTAL		35,850,750,853.22	15,435,668,150.28



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NOTE TO STATEMENT OF ASSETS AND LIABILITIES



**GOMBE STATE GOVERNMENT
NOTES TO ASSETS AND LIABILITIES**

FOR THE YEAR ENDED 31ST DECEMBER 2022

Description	2022	2021
	Actual	Actual
	₦	₦
Note 19 - Treasuries and Banks		
Central Accounts Cash Books	26,996,625,315.49	10,468,149,519.51
Fixed Deposits	3,693,458,525.01	2,693,458,525.01
MDAs Cash Book Balances	5,160,667,012.72	2,274,060,105.76
TOTAL	35,850,750,853.22	15,435,668,150.28
Note 20 – Investments		
20007001/31090101 Access Bank Plc	3,535,581.00	3,535,581.00
20007001/31090102 Aviation Development Company	10,250.00	10,250.00
20007001/31090103 Afriprint Nigeria Plc	38,725.00	38,725.00
20007001/31090104 A. G. Leventis Nigeria Plc	17,902.56	17,902.56
20007001/31090105 African Petroleum Plc	1,775,081.40	1,775,081.40
20007001/31090107 Baica Insurance Plc	12,812.50	12,812.50
20007001/31090108 Benue Cement Plc	8,334,767.00	8,334,767.00
20007001/31090109 Berger Paints Nigeria Plc	1,217,049.75	1,217,049.75
20007001/31090110 D. N. Mayer Plc	133,518.47	133,518.47
20007001/31090111 Dunlop Nigeria Plc	52,061.20	52,061.20
20007001/31090112 Evans Medical Plc	42,558.00	42,558.00
20007001/31090113 First Bank Plc	280,519.80	280,519.80
20007001/31090114 Foot Wears Ass. Man & Distribution Plc	7,380.00	7,380.00
20007001/31090115 Flour Mills Nigeria Plc	33,763,942.80	33,763,942.80
20007001/31090116 Fidelity/FSB Plc	3,905,087.85	3,905,087.85
20007001/31090117 FCMB (Former Fin Bank Nigeria) Plc	2,483,356.46	2,483,356.46
20007001/31090118 IPWA Nigeria Plc	7,995.00	7,995.00
20007001/31090119 Uniliver Nigeria Plc	519,274.00	519,274.00
20007001/31090120 Mobil Oil Nigeria Plc	700,416.00	700,416.00
20007001/31090121 National Salt Co. Plc	9,529,977.60	9,529,977.60
20007001/31090122 Nigeria Aviation Hand. Co. Plc	2,256,970.32	2,256,970.32
20007001/31090123 Niger Insurance Co.	34,708.60	34,708.60
20007001/31090124 Nigerian Ropes	152,243.68	152,243.68
20007001/31090125 Con Oil Plc	8,147,308.00	8,147,308.00
20007001/31090126 PZ Industries Plc	1,906,268.30	1,906,268.30
20007001/31090127 Royal Exchange Assurance	6,693,472.72	6,693,472.72
20007001/31090129 MRS Oil Nig. (Former Texaco) Plc	409,476.60	409,476.60
20007001/31090130 Total Nigeria Plc	3,684,205.70	3,684,205.70
20007001/31090131 UAC Nigeria Plc	10,268,246.00	10,268,246.00
20007001/31090132 Union Bank Plc	1,554,832.90	1,554,832.90
20007001/31090133 United Nigeria Textile Plc	171,535.10	171,535.10
20007001/31090134 UTC Nigeria Plc	63,774.00	63,774.00
20007001/31090135 Unity Bank Plc	22,927,908.06	22,927,908.06
20007001/31090137 Wiggings Teapes Nig. (WTN) Plc	13,145.50	13,145.50
20007001/31090138 U. B. A. Plc	2,505,360.00	2,505,360.00
20007001/31090139 Oando Plc	45,663.02	45,663.02
20007001/31090140 Energy Master Fund	285,305.00	285,305.00
20007001/31090141 Alind Nigeria Ltd	11,572,900.00	11,572,900.00
20007001/31090142 Basic Tannery & Leather Work	676,678.00	676,678.00
20007001/31090100 Kapital Insurance Co. Ltd	136,653,693.12	136,653,693.12
20007001/31090100 Doman Long Amalgamated Co.	2,732,160.00	2,732,160.00
20007001/31090100 Lion African Insurance	1,578,139.00	1,578,139.00
20007001/31090100 Sterling Civil Engineering	2,167,898.00	2,167,898.00
20007001/31090100 Finsurance (Yankari Insurance Co.) Ltd	16,734,093.00	16,734,093.00
20007001/31090100 International Computers Nigeria	82,000.00	82,000.00



20007001/31090100	Kaduna Textile Ltd	6,624,907.00	6,624,907.00
20007001/31090100	Yankari Saving & Loans Ltd	5,381,250.00	5,381,250.00
20007001/31090100	Gamakai Community Bank	61,500.00	61,500.00
20007001/31090100	Garu Community Bank	315,853.00	315,853.00
20007001/31090100	Gombe Community Bank Ltd	76,504.00	76,504.00
20007001/31090100	Azare Community Bank Ltd	20,500.00	20,500.00
20007001/31090100	Misau Community Bank Ltd	20,500.00	20,500.00
20007001/31090100	Bajama Community Bank Ltd	20,500.00	20,500.00
20007001/31090100	Maiwa Mechanized Farm	38,048.00	38,048.00
20007001/31090100	Savannah Sugar Co. Ltd	92,058,841.20	92,058,841.20
20007001/31090100	Salama Steel Structure Ltd	2,436,866.00	2,436,866.00
20007001/31090100	Urban Development Bank Ltd	2,116,120.00	2,116,120.00
20007001/31090100	Grains Processing Co. Ltd	2,693,452.00	2,693,452.00
20007001/31090100	Superco (Nigerian Asbestors) Ltd	1,383,750.00	1,383,750.00
20007001/31090100	N. N. D. C.	8,650,000.00	8,650,000.00
20007001/31090100	Bauchi Publishing & Printing Company	6,049,632.00	6,049,632.00
20007001/31090100	Gombe Sugar Co. Ltd	300,000,000.00	300,000,000.00
20007001/31090100	Niko Plastic	30,596,010.00	30,596,010.00
20007001/31090100	Gypsum Company of Nigeria	15,000,000.00	15,000,000.00
20007001/31090100	Ascom Travel Agency Ltd	20,000,000.00	20,000,000.00
20007001/31090100	Sterling Bank Plc	959,173.14	959,173.14
20007001/31090100	Diamond Bank	217,694.40	217,694.40
20007001/31090100	Lafarage WAPCO Plc	43,782,228.60	43,782,228.60
20007001/31090172	Afriland Properties Plc	9,025.50	9,025.50
20007001/31090173	Wapic Insurance Plc	45,430.56	45,430.56
20007001/31090174	UBA Capital Plc	714,819.60	714,819.60
TOTAL		838,958,846.01	838,958,846.01
Note 23 - 46010101 - Consolidated Revenue Fund			
Opening Balance		10,768,570,277.48	14,794,801,925.95
Add/(Less) Net Recurrent Surplus/(Deficit)		2,265,255,093.22	4,026,231,648.47
CLOSING BALANCE		13,033,825,370.70	10,768,570,277.48
Note 24 - 46010102 - Capital Development Fund			
Opening Balance		4,667,097,872.80	2,036,127,460.19
Add/(Less) Net Capital Surplus/(Deficit)		18,149,827,609.72	2,630,970,412.61
CLOSING BALANCE		22,816,925,482.52	4,667,097,872.80
Note 25 - Internal Loans - Principal			
20007001/41030103	Access Bank Bond	2,101,669,073.19	3,918,312,271.31
20007001/41030110	CBN Loan - Bailout to States	4,215,785,073.01	4,435,352,450.43
20007001/41030111	FGN Loan I	8,696,754,057.64	8,870,704,900.09
20007001/41030116	FGN Budget Support Facility	21,220,140,069.98	17,434,275,452.24
20007001/41030122	Health Care Loan - UBA - Principal	1,809,149,916.94	1,974,233,848.89
20007001/41030100	3rd Bond GROCOL - Principal	4,979,249,040.84	6,604,563,035.70
20007001/41030124	SME Loan - Principal	1,812,963,903.91	2,000,000,000.00
20007001/41030125	UBA OD Facility - Principal		10,000,000,000.00
20007001/41030125	Keystone Bank Term Loan I - SUBEB - Prin		543,059,273.24
20007001/41030127	Keystone Bank Term Loan II - SUBEB - Prin.		946,646,664.48
20007001/41030128	UBA CFF - Principal	1,450,995,276.65	4,599,338,891.80
20007001/41030129	UBA Jewel Sukuk Bond	22,567,675,185.13	
20007001/41030130	Family Homes Loans	5,000,000,000.00	
20007001/41030131	CBN DCRR Loan	14,611,866,484.53	
20007001/41030132	FGN Bridging Finance Facility	18,043,082,742.84	
20007001/41030121	Federal Mortgage Bank	707,712,500.00	707,712,500.00
TOTAL		107,217,043,324.66	62,034,199,288.18
Note 26 - Internal Loans - Interest			
20007001/41030101	Access Bank Term Loan - Interest	51,332,291.22	1,359,074,394.46



20007001/41030110	CBN Loan - Bailout to State - Interest	3,425,911,299.95	3,788,478,460.19
20007001/41030111	FGN Loan I - Interest	6,583,859,727.57	7,571,393,676.36
20007001/41030119	CBN Budget Support - Interest	33,601,757,477.00	35,339,919,993.72
20007001/41030100	3rd Bond GROCOL - Interest	2,810,425,202.87	3,164,107,058.81
20007001/41030122	Health Care Loan - UBA - Interest	432,736,650.15	528,922,452.94
20007001/41030125	UBA OD Facility - Interest		393,094,109.04
20007001/41030126	Keystone Bank Term Loan I SUBEB - Interest		22,718,668.12
20007001/41030127	Keystone Bank Term Loan II SUBEB- Interest		61,523,178.97
20007001/41030128	UBA CFF – Interest	50,751,104.18	475,995,489.78
20007001/41030129	UBA Jewel Sukuk Bond	11,098,675,707.64	
20007001/41030130	Family Homes Loans	2,445,451,799.11	
20007001/41030131	CBN DCRR Loan	7,788,932,291.04	
20007001/41030132	FGN Bridging Finance Facility	34,692,640,470.79	
TOTAL		102,982,474,021.52	52,705,227,482.39

Note 27 - External Loans

External Loan Schedule (USD)

= \$=	
Comm Based Agric & Rur Dev Prj	- 2 853 845.95
Community & Social Development	- 3 935 840.47
Health System Fund	- 3 210 705.36
HIV/AIDS - IDA World Bank	- 1 807 986.72
FADAM II	- 4 427 333.20
HSDP II	- 3 047 628.76
Malaria Control	- 4 120 382.65
National FADAMA III	- 3 090 250.30
Malaria Cont Booster Add Fin	- 1 676 138.10
2nd HIV/AIDS (IDA World Bank)	- 4 312 095.00
	32 482 206.51

Exchange rate is ₦448.55 to 1\$

External Loan Schedule (NAIRA)

= ₦=	
Comm Based Agric & Rur Dev Prj	- 1 280 092 598.67
Community & Social Development	- 1 765 421 242.86
Health System Fund	- 1 440 161 891.41
HIV/AIDS - IDA World Bank	- 810 972 445.31
FADAM II	- 1 985 880 305.33
HSDP II	- 1 367 013 879.34
Malaria Control	- 1 848 197 639.20
National FADAMA III	- 1 386 131 772.03
Malaria Cont Booster Add Fin	- 751 831 742.98
2nd HIV/AIDS (IDA World Bank)	- 1 934 190 212.42
Closing Balance	14 569 893 729.55

Note 28 - Outstanding Pension & Gratuities

20007001/41030116	Outstanding Pension & Gratuities 2016		1,676,601,162.44
20007001/41030117	Outstanding Pension & Gratuities 2017		1,740,596,650.63
20007001/41030118	Outstanding Pension & Gratuities 2018	2,211,144,438.89	2,264,106,343.70
20007001/41030119	Outstanding Pension & Gratuities 2019	1,435,635,339.45	1,455,781,519.48
20007001/41030120	Outstanding Pension & Gratuities 2020	2,309,363,349.45	1,098,534,657.16
20007001/41030121	Outstanding Pension & Gratuities 2021	2,048,003,277.63	2,230,426,082.51
20007001/41030222	Outstanding Pension & Gratuities 2022	2,329,882,377.57	
TOTAL		10,334,028,782.99	10,466,046,415.92



Note 29 - Outstanding Contractual Obligations			
20007001/41030110	Outstanding Contractual Obligation	17,449,417,363.18	13,566,643,921.21
TOTAL		17,449,417,363.18	13,566,643,921.21
Note 30 - Salary Arrears			
Note 31 - Liability Over Assets			
20008001/33010100	Operating Liability Over Assets	251,713,898,375.89	152,445,670,235.46
Liability Over Assets			
Opening Balance	-	152 445 670 235.46	
Internal Loan	-	95 460 090 575.61	
Foreign Loan	-	57 381 755.77	
Investment	-	0.00	
Pension and Gratuities	-	(132 017 632.93)	
Contractual Obligation	-	3 882 773 441.97	
Salary Arrears	-	0.00	
Closing Balance		251 713 898 375.89	



ANNUAL REPORT 2022
NOTE TO STATEMENT OF CONSOLIDATED
REVENUE FUND



**GOMBE STATE GOVERNMENT
NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Details	Actual 2021 N	Actual 2022 N	Original Budget2022 N	Revised Budget2022 N	Variance 2022 N	% Variance 2022
Note 32 - Statutory Allocation from FAAC						
Statutory Allocation from Federation Accounts	32,166,052,319.12	35,757,428,085.17	36,000,000,000.00	33,500,000,000.00	2,257,428,085.17	6.74
TOTAL	32,166,052,319.12	35,757,428,085.17	36,000,000,000.00	33,500,000,000.00	2,257,428,085.17	6.74
This represent Statutory Allocation from Federation Accounts						
Note 33 - Share of VAT from FAAC						
Share of VAT	18,999,822,508.16	23,070,216,805.60	18,000,000,000.00	19,500,000,000.00	3,570,216,805.60	18.31
TOTAL	18,999,822,508.16	23,070,216,805.60	18,000,000,000.00	19,500,000,000.00	3,570,216,805.60	18.31
This represent Share of VAT from FAAC						
Note 34 - Other Statutory Transfers						
Excess Crude			500,000,000.00	500,000,000.00	500,000,000.00	100.00
Ecological Fund	818,805,102.36	1,044,237,824.38	600,000,000.00	1,100,000,000.00	55,762,175.62	5.07
Budget Augmentation	1,017,499,598.03	1,330,859,476.79	1,500,000.00	4,001,500,000.00	2,670,640,523.21	66.74
Stabilization Fund			500,000,000.00	100,000,000.00	100,000,000.00	100.00
SURE-P		8,245,468,097.72			8,245,468,097.72	
Exchange Rate Gain	183,325,847.48	392,657,140.29	300,000,000.00	100,000,000.00	292,657,140.29	292.66
FGN Reimbursement				4,705,000,000.00	4,705,000,000.00	100.00
Non Oil Excess Revenue	130,399,570.02	1,219,899,381.09	300,000,000.00	1,300,000,000.00	80,100,618.91	6.16
Over Deduction on First Line Charge				500,000,000.00	500,000,000.00	100.00
Share of Solid Minerals	1,040,203,935.39	645,820,769.92	200,000,000.00	50,000,000.00	595,820,769.92	1,191.64
Forex Equalization Fund	72,439,696.17					
Refund of Excess Bank Charges	9,803,837.28	48,303,472.06			48,303,472.06	
Refund of Health Care Loan	287,602,306.05					
Refund of Judgement Debt	10,435,840.75					
Electronic Money Transfer Levy		192,295,537.79			192,295,537.79	
Other Recurrent Receipts		1,420,509,690.53	4,000,000,000.00		1,420,509,690.53	
TOTAL	3,570,515,733.53	14,540,051,390.57	6,401,500,000.00	12,356,500,000.00	2,183,551,390.57	17.67
Note 35: 12010000 - Direct Taxes						
Gombe State House of Assembly			2,500,000.00	2,500,000.00	2,500,000.00	100.00



Office of the SSG	3,190,000.00									
Board of Internal Revenue	4,360,579,751.38	4,290,535,925.53	3,599,000,000.00	5,334,000,000.00	1,043,464,074.47	19.56				
Ministry of Works and Transport	4,360,579,751.38	4,290,535,925.53	3,599,000,000.00	5,334,000,000.00	1,043,464,074.47	19.56				
TOTAL	4,363,769,751.38	4,290,535,925.53	3,602,500,000.00	5,336,500,000.00	1,045,964,074.47	19.60				
Note 36: 12020000 – Licenses										
Board of Internal Revenue	135,019,724.00	60,110,505.00	138,000,000.00	118,000,000.00	57,889,495.00	49.06				
Gombe State Water Board	60,000.00		3,000,000.00	3,000,000.00	3,000,000.00	100.00				
Ministry of Women Affairs			2,000,000.00	2,000,000.00	2,000,000.00	100.00				
Ministry of Education		815,000.00	5,000,000.00	500,000.00	315,000.00	63.00				
Gombe State Urban Planning and Development Board	46,947,600.00			2,000,000.00	2,000,000.00	100.00				
Ministry of Youth Development		140,500.00	300,000.00	300,000.00	159,500.00	53.17				
Ministry of Environment and Forest Resources			5,000,000.00							
Gombe Goes Green (3G)			20,000,000.00	19,500,000.00	19,500,000.00	100.00				
Environmental Protection Agency (GOSEPA)			6,000,000.00							
Ministry of Education			800,000.00							
TOTAL	185,732,324.00	64,829,005.00	186,950,000.00	150,650,000.00	85,820,995.00	56.97				
Note 37: 12040000 – Fees										
Budget Monitoring and Price Intelligence Unit (Due Process)	363,198,048.53	495,676,020.86	62,000,000.00	62,000,000.00	433,676,020.86	699.48				
Office of the Secretary to the State Govt	24,580,651.82									
Muslim Pilgrims Welfare Board			10,000,000.00	10,000,000.00	10,000,000.00	100.00				
Christian Pilgrims Welfare Board			6,000,000.00	6,000,000.00	6,000,000.00	100.00				
Agency for Community and Social Development		14,000.00		100,000.00	86,000.00	86.00				
Ministry of Information	1,745,602.50		7,000,000.00	6,500,000.00	6,500,000.00	100.00				
Office of the Auditor General (State)	1,357,000.00	241,000.00	1,000,000.00	2,000,000.00	1,759,000.00	87.95				
Office of the Auditor General (LG)	15,000.00		1,500,000.00	1,000,000.00	1,000,000.00	100.00				
Civil Service Commission	18,000.00		1,500,000.00							
Ministry of Agriculture	3,074,100.00	2,560,700.00	7,800,000.00	7,300,000.00	4,739,300.00	64.92				
Ministry of Animal Husbandry & Nomadic Affairs			500,000.00							
Ministry of Special Duties and Inter Govt Affairs		120,000.00	2,000,000.00	2,000,000.00	1,880,000.00	94.00				
Office of the Accountant General	1,007,000.00		40,000,000.00	10,000,000.00	10,000,000.00	100.00				
Board of Internal Revenue	177,003,227.75	31,302,275.00	240,000,000.00	103,000,000.00	71,697,725.00	69.61				
Ministry of Commerce Trade & Industry	6,516,380.00	1,731,000.00	192,000,000.00	97,000,000.00	95,269,000.00	98.22				
Gombe State Property Development Company		860,000.00	2,000,000.00		860,000.00					
Ministry of Science Technology and Innovation			8,600,000.00	8,600,000.00	8,600,000.00	100.00				
Ministry of Works and Transport	24,806,500.00	45,553,635.00	1,000,000.00	2,000,000.00	43,553,635.00	2,177.68				
Ministry of Water Resources Envir & Town Planning	20,000.00		3,000,000.00	3,000,000.00	3,000,000.00	100.00				
Gombe State Water Board	1,783,600.00	44,000.00	17,000,000.00	18,000,000.00	17,956,000.00	99.76				



High Court of Justice	3,038,510.00	2,862,550.00	20,400,000.00	20,400,000.00	17,537,450.00	85.97
Sharia Court of Appeal	5,700.00	9,900.00	3,000,000.00	3,030,000.00	3,020,100.00	99.67
Ministry of Higher Education			100,000.00	100,000.00	100,000.00	100.00
Ministry of Education		2,188,939.70	22,000,000.00		2,188,939.70	
College of Nursing			1,100,000.00			
College Health Technology			3,000,000.00			
TOTAL	13,798,623.00	49,951,691.73	72,050,000.00	54,780,000.00	4,828,308.27	8.81
Note 39: 12060000 – Sales						
Gombe State House of Assembly			2,500,000.00	2,500,000.00	2,500,000.00	100.00
Gombe State House of Assembly Service Commission			1,000,000.00	1,000,000.00	1,000,000.00	100.00
Ministry of Information			200,000.00	200,000.00	200,000.00	100.00
Establishment and Service Matters Bureau			2,000,000.00	2,000,000.00	2,000,000.00	100.00
Office of The Auditor General-LG				500,000.00	500,000.00	100.00
Civil Service Commission	722,500.00	4,210,700.00		13,500,000.00	9,289,300.00	68.81
Ministry of Work and Transport	401,000.00		23,000,000.00	20,000,000.00	20,000,000.00	100.00
Gombe State Independent Electoral Comm.	850,000.00			4,000,000.00	4,000,000.00	100.00
Local Government Service Commission	850,000.00			4,000,000.00	4,000,000.00	100.00
Ministry of Agriculture	2,163,477.30	1,411,733,397.48	566,000,000.00	566,500,000.00	845,233,397.48	149.20
Gombe State Agricultural Supply Company (GOSAC)			11,000,000.00		485,000.00	
Ministry of Finance	5,000.00	485,000.00			59,841,375.00	99.74
Office of the Accountant General	37,495,839.75	158,625.00	60,000,000.00	60,000,000.00	38,096,561.99	131.37
Board of Internal Revenue	5,378,750.00	67,096,561.99	34,000,000.00	29,000,000.00		
Gombe State Property Development Company			20,500,000.00			
Gombe State Water Board	21,652,195.00		1,500,000.00	1,500,000.00	1,500,000.00	100.00
Office of the Surveyor General	565,425.00	42,500.00	1,000,000.00		42,500.00	
Ministry of Cooperatives	1,919,500.00	2,567,500.00		1,500,000.00	1,067,500.00	71.17
Ministry of Lands and Survey	4,850,203.40			20,000.00	20,000.00	100.00
Gombe Geographic Information System (GOGIS)	4,547,263.86	17,323,068.63	4,000,000.00	11,500,000.00	5,823,068.63	50.64
Judicial Service Commission	65,200.00	657,200.00	6,000,000.00	6,000,000.00	5,342,800.00	89.05
High Court of Justice	49,000.00	27,500.00	500,000.00	500,000.00	472,500.00	94.50
Sharia Court of Appeal		13,800.00		20,000.00	6,200.00	31.00
College of Legal & Islamic Studies Nafada	1,239,000.00	379,500.00	1,000,000.00	2,500,000.00	2,120,500.00	84.82
Ministry of Youth Development		69,000.00	50,000.00	250,000.00	181,000.00	72.40
Ministry of Women Affairs	4,000.00					
Ministry of Education	114,000.00	401,400.00	5,000,000.00	5,000,000.00	4,598,600.00	91.97
State Polytechnic Bajoga		259,000.00	520,000.00	1,500,000.00	1,241,000.00	82.73
College of Education Billiri	1,500.00		3,500,000.00			
Teachers Service Commission	12,400.00	19,363,240.79	2,890,000.00	22,690,000.00	3,326,759.21	14.66



Gombe State University	12,400.00	19,363,240.79	2,890,000.00	22,690,000.00	3,326,759.21	14.66
Gombe State University for Science and technology Kumo			20,000.00	20,000.00	20,000.00	100.00
Scholarship Board	10,000.00		5,000,000.00			
Ministry of Higher Education			400,000.00	5,200,000.00	5,200,000.00	100.00
Ministry of Health			2,000,000.00	2,000,000.00	2,000,000.00	100.00
School of Nursing	300,000.00			550,000.00	550,000.00	100.00
Gombe State Traditional Medicine Board			500,000.00			
College of Health Technology				4,000,000.00	4,000,000.00	100.00
Ministry of Environment and Forest Resource	794,500.00					
TOTAL	68,973,179.31	1,532,801,343.89	762,880,000.00	783,750,000.00	749,051,343.89	95.57
Note 40: 12070000 – Earnings						
Ministry of Information	60,000.00	997,000.00	1,000,000.00	1,500,000.00	503,000.00	33.53
Gombe Media Corporation	18,151,146.48	61,807,528.95	25,000,000.00	25,000,000.00	36,807,528.95	147.23
Ministry of Agriculture	19,500.00	1,673,000.00		10,000,000.00	8,327,000.00	83.27
Office of the Accountant General	7,312,352.26	25,341,458.74	215,000,000.00	1,565,000,000.00	1,539,658,541.26	98.38
Board of Internal Revenue	12,701,175.00	10,898,974.00	1,000,000.00	5,000,000.00	5,898,974.00	117.98
Ministry of Commerce Trade Industry Tourism	3,154,000.00	19,440,456.66	10,000,000.00	60,000,000.00	40,559,543.34	67.60
Ministry of Science Technology and Innovation			25,400,000.00	25,400,000.00	25,400,000.00	100.00
Ministry of Works	10,750,375.80	763,945,552.00	144,500,000.00	550,500,000.00	213,445,552.00	38.77
Ministry of Lands and Survey	3,245,755.89			300,000.00	300,000.00	100.00
Ministry of Water Resources			5,200,000.00	5,200,000.00	5,200,000.00	100.00
Gombe State Water Board	9,651,977.00	20,662,592.00	52,500,000.00	51,500,000.00	30,837,408.00	59.88
Ministry of Housing & Transport	699,400.00	302,500.00	1,000,000.00	1,000,000.00	697,500.00	69.75
Gombe State Urban Planning Dev. Board	30,500.00	443,000.00	2,500,000.00	500,000.00	57,000.00	11.40
Ministry of Rural Community Development and Cooperatives		98,000.00		1,000,000.00	902,000.00	90.20
High Court of Justice	13,000.00	3,500.00		500,000.00	496,500.00	99.30
Sharia Court of Appeal		29,700.00	500,000.00		29,700.00	
College of Legal and Islamic Studies Nafada			19,500,000.00			
Ministry of Youth and Sport Development			60,000.00	60,000.00	60,000.00	100.00
Gombe State Agency For Community and Social Development			100,000.00			
Ministry of Women Affairs	1,802,500.00	787,600.00	3,750,000.00	4,450,000.00	3,662,400.00	82.30
Teachers Service Commission			2,000,000.00	2,000,000.00	2,000,000.00	100.00
State Polytechnic Bajoga		5,583,511.56	5,000,000.00	1,500,000.00	4,083,511.56	272.23
College of Education Billiri	1,039,000.00	230,469.68		1,000,000.00	769,530.32	76.95
Gombe State University for Science and Technology			60,000.00	60,000.00	60,000.00	100.00
Sports Commission	165,000.00	5,270,000.00	2,000,000.00	2,000,000.00	3,270,000.00	163.50
Ministry of Health	550,000.00	578,915,189.30	6,500,000.00	240,620,006.00	338,295,183.30	140.59
College of Nursing Gombe			550,000.00			



College of Health Technology Kaltungo					4,000,000.00				
Traditional Medicine Board	157,000.00	218,600.00				500,000.00	281,400.00		56.28
Ministry of Environment and Forest Resources	600,000.00				1,500,000.00	16,500,000.00	16,500,000.00		100.00
Gombe State Environmental Protection Agency (GOSEPA)					6,000,000.00				
Gombe Goes Green (3G)					2,500,000.00				
Ministry of Local Government and Chieftaincy affairs					5,000,000.00				
TOTAL	70,132,182.43	1,510,134,794.20			597,204,000.00	2,600,549,000.00	1,090,414,205.80		41.93
Note 41: 12080000 - Rent on Gov't Property									
Gombe State Property Development Company					3,000,000.00				
Office of the Accountant General	6,317,371.20	200,000.00					200,000.00		
Ministry of Trade	570,000.00	920,000.00			5,000,000.00	5,000,000.00	4,080,000.00		81.60
TOTAL	8,828,075.46	2,457,478.84			7,225,000.00	7,225,000.00	4,767,521.16		65.99
Note 42: 12090000 - Rent on Gov't Lands									
Ministry of Lands and Survey	149,469,300.50	75,111,333.22				2,500,000.00	72,611,333.22		2,904.45
Gombe Geographic Information System (GOGIS)		183,315,846.23			5,000,000.00	201,500,000.00	18,184,153.77		9.02
Gombe State University	1,269,537.48	873,812.08			1,725,000.00	1,725,000.00	851,187.92		49.34
College of Education Billiri	671,166.78	463,666.76			500,000.00	500,000.00	36,333.24		7.27
TOTAL	149,469,300.50	258,427,179.45			8,000,000.00	204,000,000.00	54,427,179.45		26.68
Notes 43: 12100000 - Repayments									
Ministry of Agriculture		1,200,000.00				21,000,000.00	19,800,000.00		94.29
Office of the Accountant General	48,297,114.38	72,737,287.23			75,000,000.00	90,000,000.00	17,262,712.77		19.18
Ministry of Lands	8,611,095.56	2,798,600.00				2,000,000.00	2,798,600.00		100.00
Gombe Geographic Information System(GOGIS)						113,000,000.00	36,264,112.77		32.09
TOTAL	56,908,209.94	76,735,887.23			75,000,000.00	113,000,000.00	36,264,112.77		
Note 44: 12110000 - Investment Income									
Office of the Accountant General					30,000,000.00	30,000,000.00	30,000,000.00		100.00
TOTAL					30,000,000.00	30,100,000.00	30,100,000.00		100.00
Note 45: 12120000 - Interest									
Office of the Accountant General	93,392,568.17	84,186,877.53			132,000,000.00	132,000,000.00	47,813,122.47		36.22
TOTAL	93,392,568.17	84,186,877.53			132,000,000.00	132,400,000.00	48,213,122.47		36.41
Note 46: 121300 - Re-Imbursement									
Office of the Accountant General		2,409,603.56					2,409,603.56		
TOTAL	2,943,152,034.46	3,200,489,845.03			6,000,000,000.00	6,000,000,000.00	2,799,510,154.97		46.66



Directorate of Research Documentation and ICT					185,000.00	185,000.00	185,000.00	100.00
Office of the Secretary to the State Gov't	550,488,749.69	863,260,915.74	593,000,000.00	911,467,500.00	48,206,584.26	5.29		
Min. of Special Duties and Intergov. Affairs	91,671,054.52	90,182,641.15	106,800,000.00	103,700,000.00	13,517,358.85	13.04		
Gombe State Agency For the Control of Aids	6,238,972.83	6,030,507.96	7,080,000.00	7,080,000.00	1,049,492.04	14.82		
Estabs and Service Matters Bureau	390,186,896.28	374,536,767.72	419,128,000.00	417,256,000.00	42,719,232.28	10.24		
Gombe Bureau of Public Service Reform			1,600,000.00	1,600,000.00	1,600,000.00	100.00		
Gombe State Pension Bureau			10,500,000.00	11,500,000.00	11,500,000.00	100.00		
Local Government Pension Board	12,522,228.96	11,301,046.48	15,950,000.00	12,250,000.00	948,953.52	7.75		
Muslim Pilgrim Welfare Board	7,253,876.92	6,313,942.29	9,300,000.00	9,300,000.00	2,986,057.71	32.11		
Christian Pilgrim Welfare Board	2,623,228.92	2,638,563.60	2,560,000.00	3,835,000.00	1,196,436.40	31.20		
Ministry of Internal Security and Ethical Orientation	8,427,454.31	11,883,284.75	8,800,000.00	19,050,000.00	7,166,715.25	37.62		
Gombe State House of Assembly	212,555,936.81	342,467,385.41	390,680,000.00	430,680,000.00	88,212,614.59	20.48		
Gombe State House of Assembly Service Comm.	76,262,684.68	140,154,178.36	250,400,000.00	224,400,000.00	84,245,821.64	37.54		
Ministry of Information and Orientation	106,780,262.54	101,217,579.49	116,700,000.00	104,940,000.00	3,722,420.51	3.55		
Gombe State Media Corporation	161,712,372.56	155,478,651.85	180,800,000.00	169,660,000.00	14,181,348.15	8.36		
Gombe Printing and Publishing Company	4,178,573.43	3,689,713.92	5,230,000.00	5,230,000.00	1,540,286.08	29.45		
Office of the Head of Civil Service			1,200,000.00	1,200,000.00	1,200,000.00	100.00		
Service Welfare Department	336,485,066.57	348,307,440.57	499,900,000.00	443,300,000.00	94,992,559.43	21.43		
Office of the State Auditor General	155,976,176.49	159,073,455.12	173,600,000.00	167,050,000.00	7,976,544.88	4.77		
Civil Service Commission	70,980,178.56	71,677,237.36	73,500,000.00	77,500,000.00	5,822,762.64	7.51		
Gombe State Independent Electoral Commission	52,489,742.82	48,825,684.17	98,400,000.00	61,400,000.00	12,574,315.83	20.48		
Office of the Auditor General - Local Government	63,381,012.69	62,955,016.88	72,760,000.00	73,110,000.00	10,154,983.12	13.89		
Local Government Service Commission	39,527,121.72	39,228,300.95	47,650,000.00	41,650,000.00	2,421,699.05	5.81		
Ministry of Agriculture	468,564,470.56	457,602,609.57	528,200,000.00	457,617,500.00	14,890.43	0.00		
Gombe State Agric Devt Programme (GSADP)	163,873,248.00	154,283,846.58	420,650,000.00	217,950,000.00	63,666,153.42	29.21		
Gombe State Agricultural Supply Company (GOSAC)			1,600,000.00	1,600,000.00	1,600,000.00	100.00		
Ministry of Finance and Economic Development	89,523,983.05	85,049,746.45	104,450,000.00	85,122,000.00	72,253.55	0.08		
Debt Management Department			4,850,000.00	16,000.00	16,000.00	100.00		
Budget Planning and Development Partner Coordination Office	36,096,300.40	37,469,082.78	42,950,000.00	41,050,000.00	3,580,917.22	8.72		
Office of the Accountant General	299,662,966.68	306,352,676.15	358,000,000.00	330,400,000.00	24,047,323.85	7.28		
Board of Internal Revenue Services	82,793,605.60	82,592,335.60	98,100,000.00	83,470,000.00	877,664.40	1.05		
Ministry of Commerce Trade & Industry	67,543,223.50	68,375,414.80	71,700,000.00	72,200,000.00	3,824,585.20	5.30		
Investment & Property Development Company			82,000,000.00	68,140,000.00	2,626,291.60	3.85		
Gombe State Investment Promotion Agency	63,988,355.77	65,513,708.40	2,500,000.00	65,680,000.00	65,680,000.00	100.00		
Gombe State Enterprise Development and Promotion Agency	12,658,839.18	13,198,781.13	14,300,000.00	15,800,000.00	2,601,218.87	16.46		
GMS Micro Small Medium Ent. & M/F Dev. Agency				11,300,000.00	11,300,000.00	100.00		
Ministry of Science Technology and Innovation	45,569,491.91	48,841,324.84	49,020,000.00	50,878,000.00	2,036,675.16	4.00		
Ministry of Energy and Mineral Resources	26,676,710.35	26,908,818.46	30,610,000.00	28,910,000.00	2,001,181.54	6.92		
Gombe State Energy and Minerals Development Agency			1,300,000.00	1,300,000.00	1,300,000.00	100.00		



Ministry of Works & Transport	175,112,640.81	171,349,922.76	193,650,000.00	194,350,000.00	23,000,077.24	11.83
State Road Maintenance Agency	8,312,914.13	8,281,806.90	10,200,000.00	10,300,000.00	2,018,193.10	19.59
Bureau of Statistics	29,926,398.33	26,107,244.03	33,707,000.00	44,687,000.00	18,579,755.97	41.58
Ministry of Water Resources	133,756,718.50	130,867,874.27	143,400,000.00	136,400,000.00	5,532,125.73	4.06
Gombe State Water Board	307,420,972.77	305,685,659.12	331,500,000.00	312,600,000.00	6,914,340.88	2.21
Rural Water Supply and Sanitation Agency (RUWASSA)			2,350,000.00	2,350,000.00		100.00
Gombe State Agency for Rural Development			700,000.00			
Ministry of Housing and Urban Development	141,502,026.38	135,804,038.36	172,750,000.00	164,450,000.00	28,645,961.64	17.42
Gombe State Housing Corporation	6,286,983.46	5,860,010.97	6,449,000.00	6,492,000.00	631,989.03	9.73
Gombe State Urban Planning & Development Board	55,279,909.16	53,480,390.61	58,830,000.00	55,960,000.00	2,479,609.39	4.43
Ministry of Lands and Survey	33,868,178.25	31,942,928.94	40,650,000.00	62,250,000.00	30,307,071.06	48.69
Office of the Surveyor General of the State	42,850,609.82	57,120,056.43	43,300,000.00	57,450,000.00	329,943.57	0.57
Gombe State Geographic Information System (GOGIS)			21,900,000.00	10,950,000.00	10,950,000.00	100.00
Judicial Service Commission	124,858,695.78	128,908,650.99	141,300,000.00	164,800,000.00	35,891,349.01	21.78
Ministry of Justice	240,615,512.51	238,573,773.04	278,600,000.00	278,600,000.00	40,026,226.96	14.37
College of Legal & Islamic Studies Nafada	222,987,177.44	190,567,250.01	230,000,000.00	191,603,000.00	1,035,749.99	0.54
Judiciary - High Court of Justice	1,497,615,152.50	1,524,755,073.57	1,485,500,000.00	1,524,812,000.00	56,926.43	0.00
Sharia Court of Appeal	177,669,303.79	175,444,370.00	184,800,000.00	185,800,000.00	10,355,630.00	5.57
Ministry of Youth Empowerment & Poverty All	53,350,092.56	49,264,566.31	58,400,000.00	59,400,000.00	10,135,433.69	17.06
Ministry of Women Affairs & Social Dev.	131,853,511.37	127,134,773.93	143,100,000.00	147,200,000.00	20,065,226.07	13.63
Agency for Social Development Programmes			2,650,000.00	2,650,000.00		100.00
Ministry of Education	3,472,011,578.74	3,499,318,167.96	4,218,000,000.00	3,630,200,000.00	130,881,832.04	3.61
State Universal Basic Education Board	104,737,694.57	106,719,504.54	109,950,000.00	108,371,000.00	1,651,495.46	1.52
Gombe State Library Board	26,818,948.53	25,976,309.10	31,500,000.00	26,500,000.00	523,690.90	1.98
Adult and Non Forma Education	77,924,414.36	79,065,074.64	95,830,000.00	85,350,000.00	6,284,925.36	7.36
Teachers Service Commission	46,399,124.12	46,220,697.04	52,820,000.00	68,180,000.00	21,959,302.96	32.21
State Polytechnic Bajoga	275,047,251.16	286,829,842.07	320,700,000.00	286,906,500.00	76,657.93	0.03
College of Education Billiri	319,789,276.51	314,638,697.98	465,000,000.00	410,500,000.00	95,861,302.02	23.35
Gombe State University	3,038,126,728.02	2,316,339,438.98	3,309,400,000.00	2,578,480,000.00	262,140,561.02	10.17
Gombe State University of Science and Technology Kumo	61,849,695.81	54,404,530.32	94,700,000.00	86,200,000.00	31,795,469.68	36.89
Scholarship Board	16,566,122.50	15,170,184.35	18,650,000.00	16,090,000.00	919,815.65	5.72
Ministry of Higher Education	5,849,799.52	4,301,020.57	7,235,000.00	7,435,000.00	3,133,979.43	42.15
Ministry of Health	5,629,509,791.96	3,092,749,963.43	839,650,000.00	3,092,923,050.00	173,086.57	0.01
Primary Health Care Development Agency	13,726,478.28	22,018,789.10	20,000,000.00	23,900,000.00	1,881,210.90	7.87
School of Nursing	111,184,162.51	110,284,150.22	160,000,000.00	123,000,000.00	12,715,849.78	10.34
Gombe Traditional Medicine Board	463,121.34	470,788.68	2,900,000.00	2,900,000.00	2,429,211.32	83.77
College of Health Technology Kaltungo	312,987,800.48	299,067,910.82	336,000,000.00	319,800,000.00	20,732,089.18	6.48
Gombe State Hospital Management Board		3,064,229,663.59	5,148,800,000.00	3,448,006,800.00	383,777,136.41	11.13
Gombe State Contributory Health Care Scheme (GOHealth)			470,200,000.00	11,255,774.00	11,255,774.00	100.00



Ministry of Environment and Forest Resources	212,481,311.94	232,800,763.81	88,650,000.00	250,045,006.00	17,244,242.19	6.90
Gombe State Environmental Protection Agency (GOSEPA)			5,000,000.00	5,000,000.00	5,000,000.00	100.00
Sports Commission	49,362,472.72	50,105,631.86	63,450,000.00	64,016,000.00	13,910,368.14	21.73
Gombe United	144,071,903.32	236,078,260.00	300,000,000.00	300,000,000.00	63,921,740.00	21.31
Fiscal Responsibility Agency		368,305.26	14,950,000.00	9,950,000.00	9,581,694.74	96.30
Ministry of Local Government & Chieftaincy Affairs	66,745,905.32	64,468,533.72	76,165,000.00	76,865,000.00	12,396,466.28	16.13
Gombe State Joint Project Development Agency			1,100,000.00	1,100,000.00	1,100,000.00	100.00
Gombe Security Traffic & environmental Corp (G-TEC)			1,800,000.00	1,800,000.00	1,800,000.00	100.00
TOTAL	21,437,746,490.73	21,828,031,212.38	25,417,089,000.00	23,884,005,130.00	2,055,973,917.62	8.61
Note 50 - Contrib. to Pension						
Gratuity	1,112,781,329.07	1,407,271,123.71	1,200,000,000.00	1,412,218,086.00	4,946,962.29	0.35
Pension	4,217,017,879.70	4,694,097,391.96	4,000,000,000.00	4,695,000,000.00	902,608.04	0.02
Death Benefits	469,929,010.55	226,919,208.33		227,000,000.00	80,791.67	0.04
7.5% Contributory Pension Scheme	53,328,945.85	39,512,303.57		40,000,000.00	487,696.43	1.22
State Contributory Health Insurance Scheme	770,081,417.73	1,166,571,500.04		1,167,000,000.00	428,499.96	0.04
7.5% Contributory Pension Scheme		22,638,135.89		23,000,000.00	361,864.11	1.57
7.5% Contributory Pension Scheme	21,027,472.96	32,297,849.05	33,000,000.00	33,000,000.00	702,150.95	2.13
Gratuity	3,911,486.43					
7.5% Contributory Pension Scheme	72,536,894.54	65,210,077.99	90,000,000.00	66,000,000.00	789,922.01	1.20
Contribution Pension		18,400,000.00	20,000,000.00	19,000,000.00	600,000.00	3.16
State Health Insurance		47,703,960.32		48,000,000.00	296,039.68	0.62
TOTAL	6,720,614,436.83	7,720,621,550.86	5,343,000,000.00	7,730,218,086.00	9,596,535.14	0.12
Note 51 - 220200 - Overhead Cost						
Office of the Executive Governor	3,546,505,953.48	5,003,873,122.68	5,325,400,000.00	5,881,300,000.00	877,426,877.32	14.92
Deputy Governor's Office	133,540,500.00	176,522,000.00	308,500,000.00	212,100,000.00	35,578,000.00	16.77
Sustainable Development Goals (SDGs) Office	4,924,500.00	6,094,000.00	12,000,000.00	11,500,000.00	5,406,000.00	47.01
State Emergency Management Agency (SEMA)	3,767,000.00	5,002,000.00	24,100,000.00	24,100,000.00	19,098,000.00	79.24
Budget Monitoring & Price Intelligence Unit (Due Process)	71,863,098.40	6,065,001.19	23,000,000.00	23,000,000.00	16,934,998.81	73.63
Directorate of Research Documentation and ICT			26,700,000.00	17,700,000.00	17,700,000.00	100.00
Office of the Secretary to the State Gov't	3,243,784,094.12	2,537,915,577.43	2,305,750,000.00	2,579,977,500.00	42,061,922.57	1.63
Ministry of Special Duties and Intergov. Affairs	14,511,000.00	11,275,000.00	29,500,000.00	26,500,000.00	15,225,000.00	57.45
Fire Service	7,795,000.00	8,100,000.00	25,000,000.00	25,000,000.00	16,900,000.00	67.60
Gombe State Agency For the Control of Aids	2,996,005.15	3,239,397.15	27,000,000.00	20,000,000.00	16,760,602.85	83.80
Estabs and Service Matters Bureau	26,266,499.27	14,983,500.00	45,600,000.00	43,972,000.00	28,988,500.00	65.92
Gombe Bureau of Public Service Reform	983,933.03	4,517,000.00	31,500,000.00	31,500,000.00	26,983,000.00	85.66
Gombe State Pension Bureau	5,137,374.41	4,799,000.00	9,000,000.00	10,700,000.00	5,901,000.00	55.15
Local Government Pension Board	6,000,000.00	5,999,763.50	20,000,000.00	20,000,000.00	14,000,236.50	70.00



Muslim Pilgrim Welfare Board	13,730,350.00	354,891,103.83	676,000,000.00	512,000,000.00	157,108,896.17	30.69
Christian Pilgrim Welfare Board	17,998,332.12	89,176,462.22	343,900,000.00	162,625,000.00	73,448,537.78	45.16
Directorate of Protocol	3,595,000.00	3,590,000.00	18,500,000.00	18,500,000.00	14,910,000.00	80.59
Ministry of Internal Security and Ethical Orientation	26,356,411.00	19,437,785.00	88,500,000.00	78,250,000.00	58,812,215.00	75.16
Gombe State House of Assembly	862,697,951.63	1,058,999,687.44	1,662,500,000.00	1,522,500,000.00	463,500,312.56	30.44
Gombe State House of Assembly Service Comm.	17,147,673.75	11,998,500.00	123,000,000.00	54,000,000.00	42,001,500.00	77.78
Ministry of Information and Orientation	47,279,000.10	187,760,873.05	81,600,000.00	229,041,000.00	41,280,126.95	18.02
Gombe State Media Corporation	42,703,711.36	58,427,999.68	55,500,000.00	66,640,000.00	8,212,000.32	12.32
Gombe Printing and Publishing Company	610,000.00	597,500.00	8,600,000.00	8,600,000.00	8,002,500.00	93.05
Office of the Head of Civil Service	30,387,000.00	44,845,000.00	57,000,000.00	83,000,000.00	38,155,000.00	45.97
Service Welfare Department			6,300,000.00	6,300,000.00	6,300,000.00	100.00
Office of the State Auditor General	277,417,403.78	272,861,632.69	330,400,000.00	324,450,000.00	51,588,367.31	15.90
Civil Service Commission	15,315,036.86	12,432,000.00	38,000,000.00	29,000,000.00	16,568,000.00	57.13
Gombe State Independent Electoral Commission	7,288,659.97	11,047,600.00	24,800,000.00	24,800,000.00	13,752,400.00	55.45
Office of the Auditor General - Local Government	22,753,785.00	27,825,000.00	60,420,000.00	60,070,000.00	32,245,000.00	53.68
Local Government Service Commission			16,400,000.00	8,900,000.00	8,900,000.00	100.00
Ministry of Agriculture	38,815,748.39	16,212,000.00	138,625,000.00	36,407,500.00	20,195,500.00	55.47
Gombe State Agric Development Programme (GSADP)	6,058,000.00	6,000,000.00	23,000,000.00	23,000,000.00	17,000,000.00	73.91
Gombe State Agricultural Supply Company (GOSAC)			5,900,000.00	5,900,000.00	5,900,000.00	100.00
Ministry of Finance and Economic Development	2,975,615,146.67	629,178,423.20	1,085,600,000.00	630,928,000.00	1,749,576.80	0.28
Debt Management Department	7,250,000.00	345,870,000.00	125,200,000.00	345,914,000.00	44,000.00	0.01
Budget Planning and Development Partner Coordination Office	91,461,043.75	209,526,671.75	161,650,000.00	212,050,000.00	2,523,328.25	1.19
Office of the Accountant General	981,484,142.97	3,430,260,131.13	1,229,000,000.00	3,442,620,000.00	12,359,868.87	0.36
Board of Internal Revenue Services	1,187,700,333.28	1,428,566,912.08	429,200,000.00	1,431,096,000.00	2,529,087.92	0.18
Ministry of Commerce Trade & Industry	18,846,641.77	18,896,500.00	38,200,000.00	38,200,000.00	19,303,500.00	50.53
Investment & Property Development Company			47,000,000.00	38,860,000.00	38,860,000.00	100.00
Gombe State Investment Promotion Agency			5,000,000.00	5,000,000.00	5,000,000.00	100.00
Gombe State Enterprise Development & Promotion	1,796,500.00	1,799,000.00	27,400,000.00	23,900,000.00	22,101,000.00	92.47
GMS Micro Small Medium Ent. & M/F Development Agency				23,900,000.00	23,900,000.00	100.00
Ministry of Science Technology and Innovation	19,650,800.00	22,341,000.00	43,350,000.00	41,492,000.00	19,151,000.00	46.16
Ministry of Energy and Mineral Resources	16,095,500.00	11,407,000.00	75,500,000.00	59,500,000.00	48,093,000.00	80.83
Gombe State Energy and Minerals Development Agency			6,200,000.00	6,200,000.00	6,200,000.00	100.00
Ministry of Works & Transport	15,250,200.00	25,172,070.00	37,500,000.00	36,800,000.00	11,627,930.00	31.60
State Road Maintenance Agency	2,396,300.00	2,399,000.00	10,000,000.00	9,900,000.00	7,501,000.00	75.77
Bureau of Statistics	5,739,000.00	4,791,000.00	73,500,000.00	55,700,000.00	50,909,000.00	91.40
Ministry of Water Resources	14,485,309.25	11,792,000.00	34,000,000.00	33,500,000.00	21,708,000.00	64.80
Gombe State Water Board	23,999,400.00	36,460,666.76	85,350,000.00	67,150,000.00	30,689,333.24	45.70
Rural Water Supply and Sanitation Agency (RUWASSA)	1,396,693.39	1,199,550.50	23,000,000.00	8,000,000.00	6,800,449.50	85.01
Gombe State Agency for Rural Development			2,600,000.00			



Ministry of Housing and Transport	20,236,419.90	16,319,072.76	46,900,000.00	45,000,000.00	28,680,927.24	63.74
Gombe State Housing Corporation	2,399,000.00	2,397,500.00	9,750,000.00	9,737,000.00	7,339,500.00	75.38
Gombe State Urban Planning & Development Board	2,615,812.22	7,203,884.55	20,900,000.00	14,270,000.00	7,066,115.45	49.52
Gombe State Agency for Community Development (World Bank)			5,000,000.00	5,000,000.00	5,000,000.00	100.00
Ministry of Lands and Survey	16,035,000.00	14,541,000.00	45,700,000.00	40,800,000.00	26,259,000.00	64.36
Office of the Surveyor General of the State	3,276,000.00	2,997,073.59	30,500,000.00	15,800,000.00	12,802,926.41	81.03
Gombe State Geographic Information System (GOGIS)	19,491,930.00	33,356,160.00	99,500,000.00	107,450,000.00	74,093,840.00	68.96
Judicial Service Commission	20,992,973.50	21,471,751.50	37,800,000.00	32,300,000.00	10,828,248.50	33.52
Ministry of Justice	108,789,145.25	64,934,814.93	188,500,000.00	103,500,000.00	38,565,185.07	37.26
College of Legal & Islamic Studies Nafada	53,061,248.10	31,208,076.75	86,650,000.00	54,150,000.00	22,941,923.25	42.37
Judiciary - High Court of Justice	139,686,364.02	180,712,111.56	181,500,000.00	181,240,000.00	527,888.44	0.29
Sharia Court of Appeal	51,454,810.00	74,400,175.00	118,950,000.00	107,645,000.00	33,244,825.00	30.88
Ministry of Youth Empowerment & Poverty All	44,415,112.62	30,209,450.00	40,750,000.00	45,250,000.00	15,040,550.00	33.24
National Youth Services Corps	6,000,000.00	18,750,000.00	32,000,000.00	34,000,000.00	15,250,000.00	44.85
Agency for Community and Social Services			5,000,000.00	3,500,000.00	3,500,000.00	100.00
Ministry of Women Affairs & Social Dev.	14,355,000.00	18,399,230.66	87,450,000.00	63,550,000.00	45,150,769.34	71.05
Gombe State Agency for Social Investment Programme	1,322,288.66	951,847.91	8,150,000.00	6,150,000.00	5,198,152.09	84.52
Ministry of Education	787,342,266.85	984,883,072.00	1,048,000,000.00	1,027,776,500.00	42,893,428.00	4.17
State Universal Basic Education Board	41,008,833.46	33,156,000.08	61,300,000.00	33,402,500.00	246,499.92	0.74
Gombe State Library Board	2,993,500.00	2,998,800.00	16,000,000.00	16,000,000.00	13,001,200.00	81.26
Adult and Non Forma Education	5,149,540.83	4,153,651.39	19,800,000.00	16,580,000.00	12,426,348.61	74.95
Teachers Service Commission	8,696,700.00	15,967,713.75	14,000,000.00	18,450,000.00	2,482,286.25	13.45
State Polytechnic Bajoga	14,934,983.31	31,147,197.94	111,600,000.00	50,893,500.00	19,746,302.06	38.80
College of Education Billiri	39,024,321.90	56,553,891.54	242,250,000.00	224,250,000.00	167,696,108.46	74.78
Gombe State University	583,676,242.26	539,354,183.97	572,350,000.00	644,550,000.00	105,195,816.03	16.32
Gombe State University of Science & Technology Kumo	2,373,136.25		19,400,000.00	19,400,000.00	19,400,000.00	100.00
Scholarship Board	2,399,663.50	2,399,000.00	19,300,000.00	14,860,000.00	12,461,000.00	83.86
Ministry of Higher Education	33,621,178.90	27,015,064.92	46,450,000.00	44,250,000.00	17,234,935.08	38.95
Ministry of Health	160,335,390.00	80,209,804.60	224,600,000.00	80,256,950.00	47,145.40	0.06
Primary Health Care Development Agency	48,711,270.65	37,296,009.44	204,000,000.00	98,400,000.00	61,103,990.56	62.10
School of Nursing	13,026,044.90	25,705,160.46	77,200,000.00	93,000,000.00	67,294,839.54	72.36
Gombe Traditional Medicine Board	3,789,999.96	10,800,449.87	15,570,000.00	15,570,000.00	4,769,550.13	30.63
School of Health Technology	191,292,901.02	219,923,692.26	246,500,000.00	262,700,000.00	42,776,307.74	16.28
Gombe State Hospital Management Board	10,328,333.84	38,290,973.37	50,000,000.00	57,360,000.00	19,069,026.63	33.24
Gombe State Contributory Health Care (GOHealth)	47,365,128.64	15,652,341.60	51,400,000.00	26,400,000.00	10,747,658.40	40.71
Ministry of Environment and Forest Resources	11,220,000.00	10,956,000.00	42,000,000.00	34,010,000.00	23,054,000.00	67.79
Gombe State Environmental Protection Agency (GOSEPA)	23,480,100.00	21,648,923.63	54,900,000.00	59,500,000.00	37,851,076.37	63.62
Sports Commission	51,756,110.86	91,922,045.11	282,500,000.00	166,834,000.00	74,911,954.89	44.90
Gombe United	35,150,000.00	7,593,000.00	32,500,000.00	20,500,000.00	12,907,000.00	62.96



Fiscal Responsibility Agency	2,999,700.00	2,999,250.00	31,600,000.00	26,600,000.00	23,600,750.00	88.72
Ministry of Local Govt & Chieftancy Affairs	6,000,000.00	6,000,000.00	36,000,000.00	21,500,000.00	15,500,000.00	72.09
Gombe State Joint Project Development Agency			54,460,000.00	20,960,000.00	20,960,000.00	100.00
Gombe Security Traffic & Environmental Corp (G-TEC)		1,500,000.00	8,200,000.00	8,200,000.00	6,700,000.00	81.71
TOTAL	16,506,273,105.58	18,951,049,699.69	20,220,475,000.00	22,749,448,450.00	3,798,398,750.31	16.70
Note 52 - Consolidated Revenue Fund						
Charges (Excluding Public Debt and Social Benefits)						
Contribution to Local Government Pension Board	135,807,426.44	78,609,716.07	250,000,000.00	250,000,000.00	171,390,283.93	68.56
10% of IGR to Local Government	341,394,016.50		500,000,000.00	10,000,000.00	10,000,000.00	100.00
Domestic Loans Interest/Discount		8,817,127,354.31	1,000,000,000.00	8,818,000,000.00	872,645.69	0.01
TOTAL	477,201,442.94	8,895,737,070.38	1,750,000,000.00	9,078,000,000.00	182,262,929.62	2.01
Note 53 - BTL Payments						
WHT Due to FIRS / GSIRS	1,330,328,632.59	1,289,040,871.20			1,289,040,871.20	
VAT Due to FIRS	1,557,064,864.72	1,713,123,977.56			1,713,123,977.56	
Union Dues Deductions from Salary	4,593,020.71					
Loans Deduction from Salary	34,271,590.94	41,436,256.55			41,436,256.55	
Returned Salary	105,055,604.87	106,356,456.76			106,356,456.76	
Returned Pension	4,518,499.88	12,335,954.70			12,335,954.70	
National Housing Fund (NHF) - Remittance	153,236.98					
Deduction @ Source CBN		539,835,573.48			539,835,573.48	
Deduction @ Source Bailout		1,079,671,147.08			1,079,671,147.08	
Stamp Duty Due to FIRS / GSIRS	328,362,448.95	227,626,396.06			227,626,396.06	
Deduction @ Source Health Care Intervention	314,487,423.38	412,210,495.22			412,210,495.22	
Vetting of Contract Fees	151,798,869.09	473,235,517.72			473,235,517.72	
Deduction @ Source Ecological Fund Deduction	705,899,169.12	954,368,974.58			954,368,974.58	
Deduction @ Source Liquidation of Judgment Debt	10,435,840.75	11,006,426.51			11,006,426.51	
Deduction @ Source CBN Differentiated Cash Reserve Requirement		1,344,192,445.96			1,344,192,445.96	
Imprest	666,482,673.00	176,345,295.00			176,345,295.00	
Motor Vehicle Advance - Gombe State		22,136,017.22			22,136,017.22	
Personal Advance	11,969.75					
Yankari Housing Loan	198,634.87					
National Housing Fund (NHF)	277,556,934.44	258,452,162.38			258,452,162.38	
Miscellaneous Payment	173,540,849.70	48,025,551.86			48,025,551.86	
Overpayment		1,050.50			1,050.50	
Transfer to Local Govt. Joint Fund - LGJF	1,081,000,000.00	1,161,638.00			1,161,638.00	
10% Withholding Tax on Rent	86,454,977.80	15,356,730.46			15,356,730.46	
5% Withholding Tax on Contracts	459,584,635.59	51,772,644.22			51,772,644.22	



5% Value Added Tax (VAT)	107,627,498.67	123,099,421.61	123,099,421.61
Withholding Tax on Contracts (PLC)	1,911,735.00	2,246,425.15	2,246,425.15
Stamp Duty	26,085,970.42	40,236,234.66	40,236,234.66
Local Govt Pension Board Multipurpose Coops Society	4,156,386.35	4,371,456.27	4,371,456.27
G20 Multipurpose Cooperative Society Ltd	2,932,576.25	26,281,797.54	26,281,797.54
Amana GMC Multipurpose Cooperatives Society	87,600.00	87,600.00	87,600.00
Treasury Staff Multipurpose Cooperative Society	34,574,406.65	39,348,968.27	39,348,968.27
ANFEA Multipurpose Cooperative Society savings	2,185,658.55	2,181,312.67	2,181,312.67
SON & MW Multipurpose cooperative Savings Scheme	8,900,900.08	6,818,261.34	6,818,261.34
BOJR Multipurpose savings	4,903,891.56	7,197,755.72	7,197,755.72
Labour/Ashdene 500Housing Units Loan	13,329,765.22	17,510,003.36	17,510,003.36
Library Board Multipurpose Cooperative Society	1,525,564.15	1,005,333.32	1,005,333.32
GSADP Multipurpose Savings Scheme	872,200.00	1,282,500.00	1,282,500.00
Gombe State Medical Lab Multipurpose	26,765,955.13	27,670,011.21	27,670,011.21
GSCS Multipurpose Savings	20,750,860.00	23,478,700.00	23,478,700.00
Ministry of Education Multipurpose Savings	55,548,391.23	54,144,827.86	54,144,827.86
GSIPPC LTD	958,286.16	2,412,500.00	2,412,500.00
Credit Direct Ltd	505,051,006.47	563,575,865.61	563,575,865.61
ANCOPS Welfare Scheme	4,235,187.58	4,135,580.45	4,135,580.45
State Audit Multipurpose Cooperative Society	277,000.01	669,179.44	669,179.44
NASU SUBEB	448,505.82	4,574,473.14	4,574,473.14
GOMSDOCS Multipurpose Cooperatives Society	32,525,000.00	32,360,000.00	32,360,000.00
Nigerian Society of Physiotherapy (NSP)	843,000.00	681,000.00	681,000.00
Sharia Court of Appael Staff Multipurpose Coops Society	2,002,333.77	2,111,560.12	2,111,560.12
FMBN Home Renovation Loan Scheme	314,070,958.12	440,502,502.87	440,502,502.87
Treasury Women Association Gombe (TREWAG)	4,609,700.00	4,333,800.00	4,333,800.00
Gadam Community Development Association (GACDA)	1,996,918.79	1,278,500.00	1,278,500.00
Union Deductions Tertiary Institutions	1,024,769.40	6,339,263.82	6,339,263.82
Nigerian Medical & Dental Association	6,816,400.00	10,966,681.00	10,966,681.00
MWR Multipurpose Savings	72,486,800.00	69,690,600.00	69,690,600.00
Min For Local Govt Multipurpose	7,205,400.00	9,060,200.00	9,060,200.00
NUT Multipurpose Cooperative Savings Scheme	58,730,390.48	64,617,784.58	64,617,784.58
Radio & Television Multipurpose Savings Scheme	14,292,315.35	12,979,843.59	12,979,843.59
SAU Multipurpose Savings Scheme	3,482,412.68	4,594,455.18	4,594,455.18
TSC Multipurpose Multipurpose Cooperatives	4,654,871.83	5,495,636.95	5,495,636.95
Kugal Multipurpose Cooperatives Society	140,700.00		
High Court of Justice Multipurpose	3,136,033.83	2,935,139.06	2,935,139.06
JSC Multipurpose Cooperative Society		253,974.56	253,974.56
S/Duties Multipurpose Cooperative Savings Scheme	25,980.00		



A.A.E.U.N . Agric & Allied	9,488,577.72	8,861,161.02	8,861,161.02			8,861,161.02
A.U.P.C.R.E	11,943,785.50	13,236,812.65	13,236,812.65			13,236,812.65
ICPAN Contribution	34,000.00	33,000.00	33,000.00			33,000.00
AMLS Association of Medical	5,166,400.00	4,233,000.00	4,233,000.00			4,233,000.00
Association of National Accountants of Nigeria (ANAN)	1,189,000.00	1,115,000.00	1,115,000.00			1,115,000.00
Association of Senior Civil Servant of Nigeria (ASCSEN)	18,612,522.04	17,224,678.52	17,224,678.52			17,224,678.52
Deduction of 10% from Basic Salary	3,000,000.00					
Estate Rent Deduction	643,738.17	99,999.11	99,999.11			99,999.11
GOF/DA	154,800.00	147,800.00	147,800.00			147,800.00
Hotels & Personal S. Workers	758,868.64	726,902.00	726,902.00			726,902.00
Islamic Health Student Association	2,899,107.95	2,052,463.24	2,052,463.24			2,052,463.24
Islamic Medical Association Gombe	11,357,993.09	13,230,121.93	13,230,121.93			13,230,121.93
Judiciary Staff Union of Nigeria (JUSUN)	15,581,667.19	15,993,908.97	15,993,908.97			15,993,908.97
M.H.W.U.N. Medical Health	45,276,335.28	43,126,456.01	43,126,456.01			43,126,456.01
Magistrate Union	584,584.60	1,197,678.40	1,197,678.40			1,197,678.40
Medical student Levy	2,951,000.00	2,150,400.00	2,150,400.00			2,150,400.00
N.A.N.M. National Association of Nurses & Midwives	115,991,653.96	140,241,459.79	140,241,459.79			140,241,459.79
N.A.R.D National Ass of Residence Doctors	3,939,000.00	4,614,000.00	4,614,000.00			4,614,000.00
NASU (Library) Non Academic	1,009,683.35	508,679.91	508,679.91			508,679.91
NASU Non Academic	5,094,175.22	8,978,178.36	8,978,178.36			8,978,178.36
Nigerian Veterinary Medical Ass	600,000.00	680,000.00	680,000.00			680,000.00
N.C.S.U Nigerian Civil Service Unioin	46,831,324.45	42,328,305.88	42,328,305.88			42,328,305.88
NUCTSAS	2,693,466.89	2,451,891.43	2,451,891.43			2,451,891.43
Pharmaceuticals Society of Nigeria [PSN]	1,295,500.00	1,790,500.00	1,790,500.00			1,790,500.00
Parliamentary Staff Association	500,549.64	2,790,125.71	2,790,125.71			2,790,125.71
Printing workers	2,169,802.15	2,201,585.91	2,201,585.91			2,201,585.91
RATTAWU	2,865,348.79	3,392,920.95	3,392,920.95			3,392,920.95
NLC 10% Deduction	15,201,871.02	15,307,068.09	15,307,068.09			15,307,068.09
Nigerian Union of Pensioners	31,734,016.72	33,161,259.05	33,161,259.05			33,161,259.05
Ass of Retired Permanent Secretaries	5,500,299.34	6,741,093.61	6,741,093.61			6,741,093.61
Radiographers Association Of Nigeria	1,263,245.78	1,775,949.33	1,775,949.33			1,775,949.33
SSG Office Cooperative Society	5,083,160.56	6,998,790.04	6,998,790.04			6,998,790.04
Civil Service Commission Staff Multipurpose Cooperative Soc	5,873,829.00	12,328,570.00	12,328,570.00			12,328,570.00
APC SECRETARIAT	130,610,000.00	969,372,740.05	969,372,740.05			969,372,740.05
Iman Multipurpose Cooperative Society (IMCS)	21,448,897.42	42,464,158.99	42,464,158.99			42,464,158.99
Fauwabs Services Limited	30,065,482.34	81,446,028.03	81,446,028.03			81,446,028.03
Nayinawa Enterprise Multipurpose Cooperative Limited	753,666.65					
Monthly PAYE Deduction	762,348,510.45					
TOTAL	9,965,489,070.59	11,901,223,419.35	11,901,223,419.35			11,901,223,419.35



Note 54 - Repayment of External Loans						
Foreign Principal - Treasury Bill (Long Term)	832,748,626.55	973,737,210.60	500,000,000.00	990,000,000.00	16,262,789.40	1.64
TOTAL	832,748,626.55	973,737,210.60	500,000,000.00	990,000,000.00	16,262,789.40	1.64
This represent deductions at Source						
from FAAC for Repayment of External Loans						
Note 55 - Repayment of Internal Loans						
Repayment: Domestic Loans/Discount-Short Term Loans	12,170,005,091.76	15,322,933,080.65	8,500,000,000.00	15,323,000,000.00	66,919.35	0.00
Bond Repayment	4,337,333,829.65	2,615,050,584.69	8,000,000,000.00	2,654,300,000.00	39,249,415.31	1.48
Repayment FGN Bailout to States	382,776,798.91	433,626,558.75		433,700,000.00	73,441.25	0.02
Repayment of CBN Loan	188,597,326.56	219,567,377.42		219,600,000.00	32,622.58	0.01
SUBEB Loan Repayment	593,738,161.02	1,489,705,937.72		1,489,800,000.00	94,062.28	0.01
GRICOL - Bond Repayment	2,016,145,603.50	1,037,619,701.01		1,037,700,000.00	80,298.99	0.01
Repayment of CBN Budget Support Fund	929,448,706.58	120,734,896.20		120,800,000.00	65,103.80	0.05
Repayment of Health Care Intervention Loan	133,904,610.17	165,083,931.95		166,000,000.00	916,068.05	0.55
Deduction @ Source OAGF Software Upgrade	9,321,595.08					
Jewel Sukuk - Bond Repayment		1,962,624,769.80		1,962,700,000.00	75,230.20	0.00
Repayment of CBN Cash Reserve Requirement		642,500,298.03		642,600,000.00	99,701.97	0.02
TOTAL	20,761,271,723.23	24,009,447,136.22	16,700,000,000.00	24,060,200,000.00	50,752,863.78	0.21





ANNUAL REPORT 2022
NOTE TO STATEMENT OF CAPITAL
DEVELOPMENT FUND



GOMBE STATE GOVERNMENT									
NOTES TO CAPITAL DEVELOPMENT FUND									
FOR THE YEAR ENDED 31ST DECEMBER 2022									
	Actual 2021	Actual 2022	Original Budget2022	Final Budget2022	Variance 2022	% Variance 2022	Budget 2023		
	N	N	N	N	N		N		
Note 56 - Transfer from Consolidated Revenue Fund									
20007001/14010101 Transfer from CRF	33,773,893.94	3,939,406,345.04	9,548,205,000.00	16,483,198,559.00	5,608,798,654.96				
TOTAL	33,773,893.94	3,939,406,345.04	9,548,205,000.00	16,483,198,559.00	5,608,798,654.96				
This represent Transfer from Recurrent Budget Surplus									
Note 57 - External Loans									
20001001/14030204 Gombe State Agency for Comm Dev, W/B)	118,626,710.91		50,000,000.00	50,000,000.00	50,000,000.00				
20001001/14030206 ADB Comm. Based Agric & Rural Deve	626,347,434.22								
20001001/14030218 ACreSAL (W/BANK)			1,500,000,000.00	500,000,000.00	1,500,000,000.00				
20001001/14030210 NEWMAP	819,272,863.80		500,000,000.00	5,000,000.00	500,000,000.00				
20007001/14030211 Accelerating Nutrition Results in Nigeria	155,193,233.06	242,359,152.51	1,000,000,000.00	300,000,000.00	757,640,847.49				
20007001/14030125 Inclusive Basic Service Delivery ADB			250,000,000.00	50,000,000.00	250,000,000.00				
20007001/14030135 Nigeria CAREs Project			3,500,000,000.00	1,500,000,000.00	3,500,000,000.00				
20007001/14030206 Inno Dev and Effective in the Acqui of Skills IDEAS Project		222,562,996.53			222,562,996.53				
20007001/14030211 YESSO World Bank Assisted	70,462,024.42			350,000,000.00					
TOTAL	1,789,902,266.41	464,922,149.04	6,800,000,000.00	2,755,000,000.00	6,335,077,850.96				
Note 58 - Internal Loans									
20007001/14030101 Commercial & Other Bank Loans	10,000,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00				
20007001/14030112 [COVID-19] CBN Support Facility for Health Sector			1,000,000,000.00	1,000,000,000.00	1,000,000,000.00				
20007001/14030113 SUBEB Loans	1,661,720,799.62								
20007001/14030114 National Housing Loans facility		5,000,000,000.00	1,000,000,000.00	1,000,000,000.00	4,000,000,000.00				
20007001/14030116 UBA Contract Financing Facility	7,813,756,510.90	1,065,248,050.95			1,065,248,050.95				
20007001/14030117 FGN Bridging Finance Loan	3,007,180,457.14	15,035,902,285.70	12,000,000,000.00	15,600,000,000.00	3,035,902,285.70				
20007001/14030118 Bonds			35,000,000,000.00	25,000,000,000.00	35,000,000,000.00				



70460 - Communication				27,000,000.00	6,000,000.00	27,000,000.00	100.00	230,000,000.00
70472 - Hotels and Restaurants				15,000,000.00	3,000,000.00	15,000,000.00	100.00	15,000,000.00
70473 - Tourism				180,000,000.00	32,000,000.00	180,000,000.00	100.00	130,000,000.00
70474 - Multipurpose Development Projects				1,315,000,000.00	171,000,000.00	1,315,000,000.00	100.00	3,310,000,000.00
70481 - R & D Gen Economic Commercial and Labour Affairs				5,000,000.00	10,000.00	5,000,000.00	100.00	15,000,000.00
70482 - R & D Agriculture Forestry Fishing and Hunting				15,000,000.00		15,000,000.00	100.00	500,000.00
70484 - R & D Mining Manufacturing and Construction	793,041,608.41	58,680,060.62		150,000,000.00	65,000,000.00	91,319,939.38	7,830.42	10,000,000.00
70487 - R & D Other Industries		2,750,000.00		12,000,000.00	6,000,000.00	9,250,000.00	100.00	25,000,000.00
TOTAL	4,582,226,535.38	21,536,141,204.60		23,354,900,000.00	22,252,274,889.00	1,818,758,795.40	82.81	26,656,600,000.00
Note 64 - 705 - Environmental Protection								
70510 - Waste Management	110,462,325.05	1,583,001,012.10		3,102,000,000.00	1,611,002,000.00	1,518,998,987.90	96.61	3,260,000,000.00
70520 - Waste Water Management	6,520,000.00			30,000,000.00	1,000,000.00	30,000,000.00	78.27	30,000,000.00
70550 - R & D Environmental Protection	885,338,118.22	110,462,325.05		807,000,000.00	242,000,000.00	696,537,674.95	129.96	385,000,000.00
70560 - Environmental Protection	2,063,437,326.27	12,866,476.88		170,000,000.00	37,000,000.00	157,133,523.12	1,846.64	106,000,000.00
TOTAL	3,065,757,769.54	1,706,329,814.03		4,109,000,000.00	1,891,002,000.00	2,402,670,185.97	18.92	3,781,000,000.00
Note 65 - 706 - Housing and Community Amenities								
70610 - Housing Development	788,180,900.58	90,511,661.00		5,214,500,000.00	166,798,540.00	5,123,988,339.00	91.02	8,776,500,000.00
70620 - Community Development	13,092,069,632.79	7,844,143,853.16		14,627,000,000.00	8,221,448,951.00	6,782,856,146.84	79.71	7,285,000,000.00
70630 - Water Supply	1,038,197,329.72	11,896,004,967.24		5,384,600,000.00	12,048,600,000.00	6,511,404,967.24	83.39	6,249,100,000.00
70650 - R & D Housing and Community Amenities	1,184,643,009.55	5,831,921,364.71		7,126,000,000.00	5,997,590,534.00	1,294,078,635.29	84.24	7,517,000,000.00
TOTAL	16,103,090,872.64	25,662,581,846.11		32,352,100,000.00	26,434,438,025.00	6,689,518,153.89	46.01	29,827,600,000.00
Note 66 - 707 - Health								
70712 - Other Medical Products		506,290,000.00		125,000,000.00	512,000,000.00	381,290,000.00	100.00	115,000,000.00
70721 - General Medical Services	2,785,987,046.13	3,401,582,884.81		4,398,000,000.00	3,645,799,552.00	996,417,115.19	47.34	5,291,000,000.00
70722 - Specialized Medical Services				58,000,000.00	6,000,000.00	58,000,000.00	100.00	10,000,000.00
70731 - General Hospital Services	117,312,358.94	79,073,744.04		145,000,000.00	122,030,000.00	65,926,255.96	42.49	204,000,000.00
70733 - Medical and Maternity Centre Services				80,000,000.00	35,000,000.00	80,000,000.00	100.00	250,000,000.00
70740 - Public Health Services	1,900,000.00	521,272,721.99		1,133,000,000.00	1,004,307,073.00	611,727,278.01	99.82	1,027,500,000.00
70750 - R & D Health	14,622,400.00	978,400.00		95,500,000.00	22,500,000.00	94,521,600.00	81.84	80,500,000.00
TOTAL	2,919,821,805.07	4,509,197,750.84		6,034,500,000.00	5,347,636,625.00	1,525,302,249.16	58.16	6,978,000,000.00
Note 67 - 708 - Recreation Culture and Religion								
70810 - Recreation and Sporting Services	236,500.00			157,000,000.00	32,000,000.00	157,000,000.00	99.84	149,000,000.00



70820 - Cultural Services				3,000,000.00	3,000,000.00	100.00	5,000,000.00
70830 - Broadcasting and Publishing Services				22,000,000.00	22,000,000.00	100.00	13,000,000.00
70840 - Religious and Other Community Services				65,000,000.00	8,000,000.00	100.00	15,000,000.00
TOTAL	236,500.00			247,000,000.00	49,000,000.00	99.87	182,000,000.00
Note 68 - 709 - Education							
70912 - Primary Education	2,662,666,316.18	3,305,074,817.59		1,250,000,000.00	3,345,000,000.00	104.82	1,300,000,000.00
70921 - Lower Secondary Education				1,000,000.00	1,000.00		
70922 - Upper Secondary Education				190,000,000.00	2,001,000.00	100.00	70,000,000.00
70930 - Post Secondary Education				10,000,000.00	10,000,000.00	100.00	600,000,000.00
70941 - First Stage of Tertiary Education	52,559,410.20	22,370,000.00		2,242,600,000.00	357,600,000.00	97.83	2,425,750,000.00
70942 - Second Stage of Tertiary Education				1,228,000,000.00	117,000,000.00	100.00	958,000,000.00
70950 - Education Not Defined by Level	1,445,514,889.11	2,759,598,417.67		1,535,720,000.00	3,235,057,200.00	26.34	1,962,520,000.00
70960 - Subsidiary Services to Education				25,000,000.00	25,000,000.00		
70970 - R & D Education				20,350,000.00	20,350,000.00	100.00	30,350,000.00
TOTAL	4,160,740,615.49	6,087,043,235.26		6,502,670,000.00	7,112,009,200.00	43.37	7,346,620,000.00
Note 69 - 710 - Social Protection							
71040 - Family and Children		283,089,985.69		254,500,000.00	325,029,497.00	100.00	565,000,000.00
71050 - Unemployment	14,020,000.00	25,994,100.00		1,030,000,000.00	33,000,000.00	97.58	580,000,000.00
71070 - Social Exclusions	71,252,310.85			187,500,000.00	54,500,000.00	92.98	1,015,000,000.00
TOTAL	85,272,310.85	309,084,085.69		1,472,000,000.00	412,529,497.00	96.05	2,160,000,000.00



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SCHEDULE OF RECURRENT REVENUE



**GOMBE STATE GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Description	Actual 2021	Actual 2022	Original Budget2022	Revised Budget2022	Variance 2022
	N	N	N	N	N
RECURRENT REVENUE					
STATUTORY ALLOCATION FROM FAAC					
FEDERATION ACCOUNT					
Organization/Economic Code					
20007001/11010000					
20007001/11010001	32,166,052,319.12	35,757,428,085.17	36,000,000,000.00	33,500,000,000.00	2,257,428,085.17
20007001/11010102	18,999,822,508.16	23,070,216,805.60	18,000,000,000.00	19,500,000,000.00	3,570,216,805.60
20007001/11010003			500,000,000.00	500,000,000.00	500,000,000.00
20007001/11010004	818,805,102.36	1,044,237,824.38	600,000,000.00	1,100,000,000.00	55,762,175.62
20007001/11010005	1,017,499,598.03	1,330,859,476.79	1,500,000.00	4,001,500,000.00	2,670,640,523.21
20007001/11010008			500,000,000.00	100,000,000.00	100,000,000.00
20007001/11010010		8,245,468,097.72			8,245,468,097.72
20007001/11010013	183,325,847.48	392,657,140.29	300,000,000.00	100,000,000.00	292,657,140.29
20007001/11010014				4,705,000,000.00	4,705,000,000.00
20007001/11010015	130,399,570.02	1,219,899,381.09	300,000,000.00	1,300,000,000.00	80,100,618.91
20007001/11010017				500,000,000.00	500,000,000.00
20007001/11010018	1,040,203,935.39	645,820,769.92	200,000,000.00	50,000,000.00	595,820,769.92
20007001/11010019	72,439,696.17				
20007001/11010020	9,803,837.28	48,303,472.06			48,303,472.06
20007001/11010021	287,602,306.05				
20007001/11010022	10,435,840.75				
20007001/11010023		192,295,537.79			192,295,537.79
20007001/11010309		1,420,509,690.53	4,000,000,000.00		1,420,509,690.53
TOTAL	54,736,390,560.81	73,367,696,281.34	60,401,500,000.00	65,356,500,000.00	8,011,196,281.34
TAXES					
OFFICE OF THE SSG					
Organization/Economic Code					
11013001/12010000					
11013001/12010018	3,190,000.00				
TOTAL	3,190,000.00				



LICENSES									
MINISTRY OF INFORMATION									
Organization/Economic Code									
23001001/12020000									
TOTAL	3,705,000.00	3,763,000.00	6,850,000.00	5,350,000.00	1,587,000.00				
LICENSES									
MINISTRY OF AGRICULTURE AND ANIMAL HUSBANDRY									
Organization/Economic Code									
15001001/12020000									
15001001/12020016	169,000.00	124,000.00	1,000,000.00	1,000,000.00	876,000.00				
15001001/12020022	5,000.00	39,000.00	200,000.00	200,000.00	161,000.00				
15001001/12020026	975,000.00	1,595,000.00	1,500,000.00	1,700,000.00	105,000.00				
15001001/12020048	16,000.00	10,000.00	150,000.00	450,000.00	440,000.00				
15001001/12020072		417,000.00			417,000.00				
15001001/12020137	2,540,000.00	1,578,000.00	2,000,000.00	2,000,000.00	1,578,000.00				
15001001/12020153			2,000,000.00	2,000,000.00	2,000,000.00				
TOTAL	3,705,000.00	3,763,000.00	6,850,000.00	5,350,000.00	1,587,000.00				
LICENSES									
MIN OF ANIMAL HUSBANDRY & NOMADIC AFFR									
Organization/Economic Code									
70001001/12020000									
LICENSES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12020000									
20008001/12020032	17,652,674.00	5,951,275.00	25,000,000.00	10,000,000.00	4,048,725.00				
20008001/12020034	6,771,048.00	3,629,750.00	30,000,000.00	15,000,000.00	11,370,250.00				
20008001/12020071	369,180.00	209,005.00	2,000,000.00	2,000,000.00	1,790,995.00				
20008001/12020082	11,246,472.00	621,725.00	15,000,000.00	5,000,000.00	4,378,275.00				
20008001/12020409	128,500.00	68,975.00	1,000,000.00	1,000,000.00	931,025.00				
20008001/12020450	439,400.00		5,000,000.00	5,000,000.00	5,000,000.00				
20008001/12020616	60,206,000.00		20,000,000.00	20,000,000.00	20,000,000.00				
20008001/12020636	197,075.00								
20008001/12020712	38,009,375.00	49,629,775.00	35,000,000.00	55,000,000.00	5,370,225.00				
20008001/12020719			5,000,000.00	5,000,000.00	5,000,000.00				
TOTAL	135,019,724.00	60,110,505.00	138,000,000.00	118,000,000.00	57,889,495.00				



LICENSES							
MINISTRY OF COMMERCE INDUSTRY AND TOURISM							
Organization/Economic Code							
22001001/12020000							
LICENSES							
MINISTRY OF SCIENCE AND TECHNOLOGY							
Organization/Economic Code							
28001001/12020000							
LICENSES							
MINISTRY OF WORKS AND TRANSPORT							
Organization/Economic Code							
34001001/12020000							
LICENSES							
MINISTRY OF HOUSING & TRANSPORT							
Organization/Economic Code							
53001001/12020000							
LICENSES							
GOMBE STATE WATER BOARD							
Organization/Economic Code							
52102001/12020000							
52102001/12020028	Borehole Drilling Licences		60,000.00		3,000,000.00	3,000,000.00	3,000,000.00
TOTAL			60,000.00		3,000,000.00	3,000,000.00	3,000,000.00
LICENSES							
MINISTRY OF WOMEN AFFAIRS							
Organization/Economic Code							
14001001/12020000							
14001001/12020030	Cinematography Licence/Public Collection		1,500,000.00		1,500,000.00	1,500,000.00	1,500,000.00
14001001/12020153	Annual Renewal		500,000.00		500,000.00	500,000.00	500,000.00
TOTAL			2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00
LICENSES							



MINISTRY OF EDUCATION										
Organization/Economic Code										
17001001/12020000										
17001001/12020153	Annual Renewal		815,000.00		5,000,000.00		500,000.00		500,000.00	315,000.00
TOTAL			815,000.00		5,000,000.00		500,000.00		500,000.00	315,000.00
LICENSES										
TRADITIONAL MEDICINE BOARD										
Organization/Economic Code										
21015001/12020000										
TOTAL LICENSES			185,732,324.00		186,950,000.00		150,650,000.00		150,650,000.00	85,820,995.00
LICENSES										
GOMBE STATE URBAN PLANNING AND DEVELOPMENT BOARD										
Organization/Economic Code										
53053001/12020000										
53053001/12020073	Road Show Permit									
53053001/12020458	Processing Fees		46,947,600.00				2,000,000.00			2,000,000.00
TOTAL			46,947,600.00		46,947,600.00		2,000,000.00		2,000,000.00	2,000,000.00
LICENSES										
MINISTRY OF LANDS AND SURVEY										
Organization/Economic Code										
60001001/12040000										
LICENSES										
MINISTRY OF YOUTH DEVELOPMENT										
Organization/Economic Code										
13001001/12040000										
13001001/12020153	Annual Renewal		140,500.00		300,000.00		300,000.00		300,000.00	159,500.00
TOTAL			140,500.00		300,000.00		300,000.00		300,000.00	159,500.00
LICENSES										
MINISTRY OF ENVIRONMENT AND FOREST RESOURCES										
Organization/Economic Code										
52001001/12020000										
52001001/12020157	Public Convenience Operating Licence				1,000,000.00					



52001001/12020162	Environmental Pollution Charges					2,000,000.00		
52001001/12020163	Waste Collection & Disposal Charges					2,000,000.00		
TOTAL						5,000,000.00		
LICENSES								
GOMBE GOES GREEN (3G)								
Organization/Economic Code								
35002001/22020000								
35002001/12020158	Forest Produce Cutting/Handling Licence					10,000,000.00	10,000,000.00	10,000,000.00
35002001/12020159	Wood/Charcoal Sales Charges					5,000,000.00	5,000,000.00	5,000,000.00
35002001/12020160	Wood/Charcoal Transporting Charges					2,500,000.00	2,000,000.00	2,000,000.00
35002001/12020161	Bushmeat Sellers Charges					2,500,000.00	2,500,000.00	2,500,000.00
TOTAL						20,000,000.00	19,500,000.00	19,500,000.00
LICENSES								
ENVIRONMENTAL PROTECTION AGENCY (GOSEPA)								
Organization/Economic Code								
35016001/22020000								
35016001/2202157	Public Convenience Operating Licence					6,000,000.00		
TOTAL						6,000,000.00		
LICENSES								
MINISTRY OF HIGHER EDUCATION								
Organization/Economic Code								
66001001/12050000								
66001001/12020152	Issuing of Certificate/Licence					300,000.00		
66001001/12020153	Annual Renewal					500,000.00		
TOTAL						800,000.00		
FEES								
BUDGET MONITORIN AND PRICE INTELLIGENCE UNIT (DUE PROCESS)								
Organization/Economic Code								
11010001/12000000								
11010001/120040017	Contractors Registration Fees	7,720,000.00			13,539,170.85	10,000,000.00	10,000,000.00	3,539,170.85
11010001/12040267	Non Refundable Deposit	100,000.00						
11010001/12040397	Vetting of Contract fees	350,628,048.53			320,657,949.18	50,000,000.00	50,000,000.00	270,657,949.18
11010001/12040465	Consultants/Service Providers Fees	2,500,000.00			139,253,503.91			139,253,503.91



11010001/12040540	Tender Fees	2,250,000.00	22,225,396.92	2,000,000.00	2,000,000.00	20,225,396.92
TOTAL		363,198,048.53	495,676,020.86	62,000,000.00	62,000,000.00	433,676,020.86
FEEs						
OFFICE OF THE SECRETARY TO THE STATE GOV'T						
Organization/Economic Code						
11013001/12040000						
11013001/12040017	Contractors Registration Fees	1,820,000.00				
11013001/12040267	Non Returnable Deposit	1,190,000.00				
11013001/12040540	Non Refundable Tender Fees	21,570,651.82				
TOTAL		24,580,651.82				
FEEs						
MUSLIM PILGRIMS WELFARE BOARD						
Organization/Economic Code						
11037001/12040000						
11037001/12040020	Registration Form for Intending Pilgrims		5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
11037001/12040407	Screening Fees		5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
TOTAL			10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
FEEs						
CHRISTIAN PILGRIMS WELFARE BOARD						
Organization/Economic Code						
11038001/12040000						
11038002/12040020	Registration Form for Intending Pilgrims		3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
11038002/12040407	Screening Fees		3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
TOTAL			6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
FEEs						
AGENCY FOR COMMUNITY AND SOCIAL DEVELOPMENT						
Organization/Economic Code						
13055001/12040000						
13055001/12040000/12140004	Other Earnings		14,000.00	100,000.00	100,000.00	86,000.00
TOTAL			14,000.00	100,000.00	100,000.00	86,000.00
FEEs						
MINISTRY OF INFORMATION AND CULTURE						



20007001/12040000									
20007001/12040232	Registration fees For Consultants					10,000,000.00			
20007001/12040233	Audit Fees					10,000,000.00			
20007001/12040540	Non Refundable Deposit/ Fees	1,000,000.00				10,000,000.00	10,000,000.00		10,000,000.00
20007001/12040593	Processing fees for Consultants	7,000.00				10,000,000.00			
TOTAL		1,007,000.00				40,000,000.00	10,000,000.00		10,000,000.00
FEES									
BOARD OF INTERNAL REVENUE									
Organization/Economic Code									
20008001/12040000									
20008001/12020409	Contractors Registration Fees					1,000,000.00			
20008001/12020450	Processing Fee					5,000,000.00			
20008001/12040045	Change of Ownership Fees	717,650.00		48,125.00		10,000,000.00	10,000,000.00		9,951,875.00
20008001/12040054	Road Side Parking Fees	8,314,650.00				5,000,000.00	5,000,000.00		5,000,000.00
20008001/12040057	Motor Vehicle New Number Plates	2,156,800.00							
20008001/12040116	Proof Of Ownership Certificate(POC)	105,300.00				5,000,000.00			
20008001/12040130	Haulage Fees	1,938,125.00		7,952,485.00		10,000,000.00	10,000,000.00		2,047,515.00
20008001/12040253	Taxi Cab Registration Fees	5,529,500.00		1,000.00		15,000,000.00	15,000,000.00		14,999,000.00
20008001/12040333	5% Consultancy & Professional Fees					3,000,000.00	3,000,000.00		3,000,000.00
20008001/12020457	Registration Fees	102,363,005.75		13,274,791.00		100,000,000.00	30,000,000.00		16,725,209.00
20008001/12040549	Motor Vehicle Registration Fees	55,089,172.00		10,025,874.00		75,000,000.00	25,000,000.00		14,974,126.00
20008001/12040551	Business/Trade Operation Fee	12,000.00							
20008001/12040580	Revalidation of Old Number Plates	193,125.00				5,000,000.00	5,000,000.00		5,000,000.00
20008001/12040581	Demurrage Fees	583,900.00				6,000,000.00			
TOTAL		177,003,227.75		31,302,275.00		240,000,000.00	103,000,000.00		71,697,725.00
FEES									
MINISTRY OF COMMERCE, INDUSTRY AND TOURISM									
Organization/Economic Code									
22001001/12040000									
22001001/12040049	Business /Trade Operations Fees	1,766,900.00		1,331,000.00		2,000,000.00	2,000,000.00		669,000.00
22001001/12040125	Registration of Business Premises (Current)	4,268,580.00		105,000.00		15,000,000.00	15,000,000.00		14,895,000.00
22001001/12040245	Registration of Hotels and Other Tourism Enterp.	10,000.00				100,000,000.00			
22001001/12040425	Hotel Business Fees	112,500.00		15,000.00					15,000.00
22001001/12040441	Concession Fees	10,000.00		70,000.00		75,000,000.00	75,000,000.00		74,930,000.00
22001001/12040607	Industrial Cluster	348,400.00		210,000.00			5,000,000.00		4,790,000.00
TOTAL		6,516,380.00		1,731,000.00		192,000,000.00	97,000,000.00		95,269,000.00



GOMBE STATE PROPERTY DEVELOPMENT COMPANY								
Organization/Economic Code								
22018001/12040000								
22018001/12020466	Non Refundables Application Fees for Govt Prop.				1,000,000.00			860,000.00
22018001/12020458	Processing Fees				1,000,000.00			860,000.00
TOTAL					2,000,000.00			860,000.00
FEES								
MINISTRY OF SCIENCE AND TECHNOLOGY								
Organization/Economic Code								
28001001/12040000								
28001001/12020477	Network Mast & Base Stations				5,000,000.00			5,000,000.00
28001001/12040561	Registration of Herbal Union Member				200,000.00			200,000.00
28001001/12040562	Registration of Makera Union Members				200,000.00			200,000.00
28001001/12040563	Registration of Welders Union Members				200,000.00			200,000.00
28001001/12020478	Optic Fibre Cables Linear fees				3,000,000.00			3,000,000.00
FEES								
MINISTRY OF WORKS AND TRANSPORT								
Organization/Economic Code								
34001001/12040000								
34001001/12020479	Fuel Dumping Fees				1,000,000.00			1,000,000.00
34001001/12020737	Other Airport Services General	24,806,500.00					45,553,635.00	45,553,635.00
34001001/12040553	Development Levy						1,000,000.00	1,000,000.00
TOTAL					8,600,000.00			8,600,000.00
FEES								
MINISTRY OF TRANSPORT								
Organization/Economic Code								
29001001/12040000								
FEES								
MINISTRY OF CULTURE AND TOURISM								
Organization/Economic Code								
36001001/12040000								
FEES								
MINISTRY OF WATER RESOURCES ENV. & TOWN PLAN.								



Organization/Economic Code									
52001001/12040000									
52001001/12020457	Registration Fees				2,000,000.00			2,000,000.00	2,000,000.00
52001001/12020475	Concession Fees				1,000,000.00			1,000,000.00	1,000,000.00
52001001/12040232	Registration of Consultants	20,000.00							
TOTAL		20,000.00			3,000,000.00			3,000,000.00	3,000,000.00
FEES									
GOMBE STATE WATER BOARD									
Organization/Economic Code									
52102001/12040000									
52102001/12040260	Water Connection & Reconnection Charges	238,400.00			44,000.00			10,000,000.00	9,956,000.00
52102001/12040261	Change of Water Line	1,396,700.00						5,000,000.00	5,000,000.00
52102001/12040570	Royalty on Boreholes							2,000,000.00	2,000,000.00
52102001/12040612	Water Tank Treatment Charges	148,500.00						1,000,000.00	1,000,000.00
TOTAL		1,783,600.00			44,000.00			18,000,000.00	17,956,000.00
FEES									
MINISTRY OF HOUSING AND URBAN DEVELOPMENT									
Organization/Economic Code									
53001001/12040000									
53001001/12040333	Consultancy Fees on Constructions				126,000.00				126,000.00
TOTAL					126,000.00				126,000.00
FEES									
MINISTRY OF METROPOLITAN & URBAN DEVELOPMENT									
Organization/Economic Code									
68001001/12040000									
FEES									
STATE URBAN PLANNING & DEVELOPMENT BOARD									
Organization/Economic Code									
53053001/12040000									
53053001/12020458	Processing Fees				53,533,335.00			85,000,000.00	31,466,665.00
53053001/12040036	Billboard/Advertisement Fees	5,135,900.00			5,485,735.00			10,000,000.00	4,514,265.00
53053001/12040266	Approval for Building Plans				200,000.00				200,000.00
53053001/12040588	Signages and Mobile Advertisement				83,000.00			1,300,000.00	1,217,000.00
TOTAL		5,135,900.00			59,302,070.00			96,300,000.00	36,997,930.00



GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)									
Organization/Economic Code									
60003001/12040000									
60003001/12040438	Survey/Planning Fees							3,000,000.00	3,000,000.00
60003001/12040450	Inspection Fees							200,000.00	200,000.00
60003001/12040458	Processing Fees							50,000.00	50,000.00
60003001/12040541	Planning Recommendation of Extension of Site							100,000.00	100,000.00
60003001/12040911	Temporary C of O							1,050,000.00	1,050,000.00
60003001/12040912	Extension of Titles							100,000.00	100,000.00
60003001/12040913	Preparation Fees							50,000.00	50,000.00
60003001/12040156	Application Fees	8,148,775.01			31,490,970.60			38,000,000.00	6,509,029.40
60003001/12040272	Transfer of C of O	1,429,357.35			14,912,079.55			4,000,000.00	10,912,079.55
60003001/12040275	Consent Fees				60,000.00			2,500,000.00	2,440,000.00
60003001/12040280	Re-Certification of Charges	1,145,665.00			6,220,171.05			60,000,000.00	53,779,828.95
60003001/12040290	Clearance on Development Plans	731,000.00					450,000.00	450,000.00	450,000.00
60003001/12040295	Site Inspection Report for Conversion	155,000.00			366,619.00			2,000,000.00	1,633,381.00
60003001/12040333	Search Fees	256,488.95			1,098,300.00			5,000,000.00	3,901,700.00
TOTAL		11,866,286.31			54,148,140.20			59,450,000.00	116,500,000.00
FEES									
OFFICE OF THE SURVEYOR GENERAL									
Organization/Economic Code									
60001002/12040000									
60002001/12040038	Survey/Planning Fees	5,193,000.00			8,640,800.00			15,000,000.00	6,359,200.00
60002001/12040161	Beacon Installation and Replacement fees	265,000.00			252,200.00			1,000,000.00	747,800.00
60002001/12040555	Registration Fees	748,700.00			1,437,000.00			1,000,000.00	437,000.00
TOTAL		6,206,700.00			10,330,000.00			17,000,000.00	6,670,000.00
FEES									
MINISTRY OF JUSTICE									
Organization/Economic Code									
26001001/12040000									
26001001/12040017	Vetting of Contract fees	68,040,545.77						500,000.00	500,000.00
26001001/12040409	Certification Fees				7,032,500.00				7,032,500.00
26001001/12040554	Deeds Preparation Fees				3,353,391.58			500,000.00	2,853,391.58
TOTAL		68,040,545.77			10,385,891.58			1,000,000.00	9,385,891.58



FEES									
JUDICIARY - HIGH COURT									
Organization/Economic Code									
26051001/12040000									
26051001/12040018	Marriage Certificate	233,000.00	27,500.00	100,000.00	100,000.00	100,000.00	72,500.00		
26051001/12040026	Court Fees	3,477,100.00	2,188,050.00	20,000,000.00	20,000,000.00	20,000,000.00	17,811,950.00		
26051001/12040089	Affidavit Fees	8,341,734.58	2,869,211.00	5,000,000.00	5,000,000.00	5,000,000.00	2,130,789.00		
26051001/12040090	Affidavit	928,989.00							
26051001/12040283	Probate Fees	7,938,732.00	11,967,106.00	1,000,000.00	1,000,000.00	16,000,000.00	4,032,894.00		
26051001/12040409	Certification Fees	39,800.00	15,200.00	1,000,000.00	1,000,000.00	1,000,000.00	984,800.00		
26051001/12040557	Complains Fees	666,900.00	1,226,000.00	1,000,000.00	1,000,000.00	1,000,000.00	226,000.00		
26051001/12040026	Court Summons Fee	3,300,100.00	2,566,611.00	1,000,000.00	1,000,000.00	1,000,000.00	1,566,611.00		
26051001/12040578	Transfer of Cases			2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00		
26051001/12040579	Witness fees	13,900.00		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00		
26051001/12040580	Entry of Appeals	600.00	229,200.00	1,000,000.00	1,000,000.00	1,000,000.00	770,800.00		
TOTAL		24,940,855.58	21,088,878.00	33,100,000.00	33,100,000.00	48,100,000.00	27,011,122.00		
FEES									
JUDICIARY - SHARIA COURT OF APPEAL									
Organization/Economic Code									
26052001/12040000									
FEES									
JUDICIARY - LEGAL & ISLAMIC STUDIES NAFADA									
Organization/Economic Code									
66019001/12040000									
66019001/12040017	Contractors Registration Fees			50,000.00	50,000.00	50,000.00	50,000.00		
66019001/12040027	Tender Fees	5,046,000.00		300,000.00	300,000.00	300,000.00	300,000.00		
66019001/12040274	Registration Fees	972,343.40	2,476,000.00	2,000,000.00	2,000,000.00	2,000,000.00	476,000.00		
66019001/12040296	Teaching Practice Fees	891,000.00	1,169,000.00	2,000,000.00	2,000,000.00	2,000,000.00	831,000.00		
66019001/12040316	Examination Fees	3,702,000.00	1,475,000.00	6,000,000.00	6,000,000.00	6,000,000.00	4,525,000.00		
66019001/12040411	Facility Usage Fees	1,581,000.00	989,000.00	2,000,000.00	2,000,000.00	2,000,000.00	1,011,000.00		
66019001/12040426	Result Verification Fees	1,040,000.00	400,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,100,000.00		
66019001/12040522	Matriculation Fees	582,000.00	555,000.00	3,000,000.00	3,000,000.00	3,000,000.00	2,445,000.00		
66019001/12040569	Library Usage Charges	812,000.00	495,000.00	2,000,000.00	2,000,000.00	2,000,000.00	1,505,000.00		
66019001/12040586	Student Handbook	517,000.00	284,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,216,000.00		
66019001/12040617	ICT Charges	338,713.31	531,000.00	3,000,000.00	3,000,000.00	3,000,000.00	2,469,000.00		
66019001/12040618	Games/Sport Charges	1,615,000.00	506,000.00	2,000,000.00	2,000,000.00	2,000,000.00	1,494,000.00		



66019001/12040619	Hostel Accommodation Charges	1,036,000.00	468,000.00		3,000,000.00	2,532,000.00
TOTAL		18,133,056.71	9,348,000.00	8,350,000.00	28,350,000.00	19,002,000.00
JUDICIARY - AREA COURT DIVISION						
Organization/Economic Code						
26055001/12040000						
FEES						
MINISTRY OF YOUTH DEVELOPMENT						
Organization/Economic Code						
13001001/12040000						
13001001/12040050	Inspection Fees			50,000.00	50,000.00	50,000.00
13001001/12040053	Application Fees			50,000.00	50,000.00	50,000.00
13001001/12040183	Registration Fees	1,065,900.00	931,000.00	600,000.00	900,000.00	31,000.00
13001001/12040184	Renewal Fee for Reg. of Voluntary Youth Associa		48,000.00			48,000.00
TOTAL		1,065,900.00	979,000.00	700,000.00	1,000,000.00	21,000.00
FEES						
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT						
Organization/Economic Code						
14001001/12040000						
14001001/12020457	Registration Fees		461,000.00		500,000.00	39,000.00
14001001/12040050	Inspection Fees				500,000.00	
14001001/12040188	Renewal of Registration fees for Day Care Centre				500,000.00	
14001001/12040189	Registration of Voluntary Organization Audit Soc	390,000.00				
14001001/12040592	Child Development Schools				500,000.00	500,000.00
TOTAL		390,000.00	461,000.00	2,000,000.00	1,000,000.00	539,000.00
FEES						
MINISTRY OF EDUCATION						
Organization/Economic Code						
17001001/12040000						
17001001/12040027	Tender Fees	500.00				
17001001/12040064	Application Fees	326,114.00	140,000.00		5,000,000.00	4,860,000.00
17001001/12040265	Registration Fees for Private schools	867,453.00			3,500,000.00	
17001001/12040475	Registration Fees	669,522.00	1,590,000.00		3,500,000.00	1,910,000.00
17001001/12040532	Boarding and Lodging Charges	1,942,162.00	2,355,543.04		15,000,000.00	12,644,456.96



17001001/12060053	Sales of Registration Forms	110,000.00	64,000.00	1,500,000.00	1,500,000.00	1,436,000.00
17001001/12040590	PTA Levy				5,000,000.00	5,000,000.00
17001001/12040591	Bill of Interest				2,000,000.00	2,000,000.00
TOTAL		3,915,751.00	4,149,543.04	10,000,000.00	32,000,000.00	27,850,456.96
FEES						
STATE UNIVERSAL BASIC EDUCATION						
Organization/Economic Code						
17003001/12040000						
17003001/12040027	Tender fees			3,000,000.00	3,000,000.00	3,000,000.00
17003001/12040397	Vetting for Contract Agreement fees			2,000,000.00	2,000,000.00	2,000,000.00
TOTAL				5,000,000.00	5,000,000.00	5,000,000.00
FEES						
GOMBE STATE POLYTECHNIC BAJOGA						
Organization/Economic Code						
66018001/12040000						
66018001/12040440	Medical Consultancy Fees			1,000,000.00	1,000,000.00	1,000,000.00
66018001/12040492	Psychometric Studies Fees			2,000,000.00	2,000,000.00	2,000,000.00
66018001/12040493	Maintenance Fees			20,000.00	20,000.00	20,000.00
66018001/12040041	Laboratory Fees			520,000.00	520,000.00	520,000.00
66018001/12040090	Administrative Fees			100,000.00	100,000.00	100,000.00
66018001/12040316	Examination Fees	49,000.00	3,237,000.00	2,000,000.00	2,000,000.00	1,237,000.00
66018001/12040426	Result Verification Fees			960,000.00	960,000.00	960,000.00
66018001/12040569	Library Fees			960,000.00	960,000.00	960,000.00
66018001/12040586	Student Handbook			520,000.00	520,000.00	520,000.00
66018001/12040616	Tuition Fees		1,688,900.00	5,600,000.00	5,600,000.00	3,911,100.00
66018001/12040617	ICT Fees			2,000,000.00	2,000,000.00	2,000,000.00
66018001/12040618	Sport Fees			960,000.00	960,000.00	960,000.00
66018001/12060003	Sales of ID Cards			520,000.00	520,000.00	520,000.00
66018001/12006122	Sales of Admission Forms NA			3,000,000.00	3,000,000.00	3,000,000.00
TOTAL		49,000.00	4,925,900.00	16,640,000.00	20,160,000.00	15,234,100.00
FEES						
COLLEGE OF EDUCATION BILLIRI						
Organization/Economic Code						
66018001/12040000						



66020001/12040027	Tender Fees				540,000.00	2,000,000.00	2,000,000.00	1,460,000.00
66020001/12040041	Laboratory Fees		272,333.36		336,000.00	350,000.00	350,000.00	14,000.00
66020001/12040270	Student Registration Fees		54,618,142.75		12,036,313.81	10,000,000.00	20,000,000.00	7,963,686.19
66020001/12040316	Examination Fees				109,300.00	3,750,000.00	3,750,000.00	3,640,700.00
66020001/12040402	Study Skills Fees		52,000.00					
66020001/12040407	Teaching Practice Fees		1,082,856.65					
66020001/12040616	Tuition Fees			1,680,000.00		5,500,000.00	5,500,000.00	3,820,000.00
66020001/12040617	ICT Fees						2,875,000.00	2,875,000.00
66020001/12040618	Sport Fees						1,750,000.00	1,750,000.00
TOTAL			56,025,332.76		14,701,613.81	21,600,000.00	36,225,000.00	21,523,386.19
FEES								
TEACHERS SERVICE COMMISSION								
Organization/Economic Code								
17017001/12040000								
17017001/12040564	Appointment Letter Fees			18,200.00		2,000,000.00	2,000,000.00	1,981,800.00
TOTAL				18,200.00		2,000,000.00	2,000,000.00	1,981,800.00
FEES								
GOMBE STATE UNIVERSITY								
Organization/Economic Code								
66021001/12040000								
66021001/12040017	Contractors Registration Fees					15,000,000.00	15,000,000.00	15,000,000.00
66021001/12040027	Tender Fees		240,000.00		785,000.00	2,100,000.00	2,100,000.00	1,315,000.00
66021001/12040274	Student Registration Fees		758,961,420.54		173,456,463.63	487,020,000.00	496,500,000.00	323,043,536.37
66021001/12040348	Zoo Fees		1,006,159.00					
66021001/12040619	Hostel Accomodation Fees		49,582,000.00		2,520,000.00	30,000,000.00	30,000,000.00	27,480,000.00
TOTAL			809,789,579.54		176,761,463.63	504,120,000.00	543,600,000.00	366,838,536.37
FEES								
GOMBE STATE UNIVERSITY OF SC. AND TECHNOLOGY KUMO								
Organization/Economic Code								
66022001/12040000								
66022001/12040017	Contractors Registration Fees					100,000.00	100,000.00	100,000.00
66022001/12040027	Tender Fees					10,000.00	10,000.00	10,000.00
66022001/12040041	Laboratory Fees					10,000.00	10,000.00	10,000.00
66022001/12040264	Registration Fee		145,000.00			10,000.00	10,000.00	10,000.00



21011001/12040264	Registration Fee	836,000.00	29,676,700.00	4,500,000.00	34,500,000.00	4,823,300.00
21011001/12040491	Tuition Fees		541,350.00	300,000.00	300,000.00	241,350.00
21011001/12040532	Boarding and Lodging Charges	47,150.00			1,100,000.00	1,100,000.00
TOTAL		883,150.00	30,218,050.00	4,800,000.00	35,900,000.00	5,681,950.00
FEES						
GOMBE STATE TRADITIONAL MEDICINE BOARD						
Organization/Economic Code						
21015001/12040000						
21015001/12070087	Sales of out Patient Cards	157,000.00	218,600.00		500,000.00	281,400.00
TOTAL		157,000.00	218,600.00		500,000.00	281,400.00
FEES						
COLLEGE OF HEALTH TECHNOLOGY						
Organization/Economic Code						
21016001/12040000						
21016001/12040264	Registration Fee	199,325,143.04	235,135,643.42	3,000,000.00	11,000,000.00	224,135,643.42
21016001/12040532	Boarding and Lodging Charges				3,000,000.00	3,000,000.00
TOTAL		199,325,143.04	235,135,643.42	3,000,000.00	14,000,000.00	221,135,643.42
FEES						
MINISTRY OF ENVIRONMENT & FOREST RESOURCES						
Organization/Economic Code						
35001001/12040000						
35001001/12040212	Wood/Charcol Transporting Charges				200,000.00	200,000.00
35001001/12040240	Forest Licences Roller Saw Mill Hammer/Licen.	6,339,000.00	13,032,000.00		5,000,000.00	8,032,000.00
35001001/12040264	Registration Fee			2,500,000.00	2,500,000.00	2,500,000.00
35001001/12040319	Waste Collection and Disposal Charges	293,000.00	207,000.00		2,000,000.00	1,793,000.00
35001001/12040376	Environmental Pollution Charges		2,110,000.00		2,000,000.00	110,000.00
35001001/12040494	Public Convenience Operating Licence	1,090,000.00	340,000.00		1,000,000.00	660,000.00
35001001/12040544	Public Convenience		85,000.00			85,000.00
35001001/12040584	Solid / Liquid Waste Disposal Charges	80,000.00				
TOTAL		7,802,000.00	15,774,000.00	2,500,000.00	12,700,000.00	3,074,000.00
FEES						
GOMBE STATE ENVIRONMENTAL PROTECTION AGENCY (GOSEPA)						



20008001/12020548	Demurrage Charge		3,201,474.58		6,000,000.00	2,798,525.42
20008001/12020549	Accident Treatment Charge			5,000,000.00	5,000,000.00	5,000,000.00
20008001/12050003	Penalties (General)	9,799,413.00	40,928,662.45	15,000,000.00	15,000,000.00	25,928,662.45
TOTAL		9,799,413.00	44,130,137.03	20,000,000.00	26,000,000.00	18,130,137.03
FINES						
MINISTRY OF WORKS AND TRANSPORT						
Organization/Economic Code						
34001001/12020500						
34001001/12020548	Demurrage Charge		258,500.00	1,000,000.00	1,000,000.00	741,500.00
FINES						
MINISTRY OF WATER RESOURCES						
Organization/Economic Code						
52001001/12050000						
52001001/12050003	Penalties (General)			750,000.00	750,000.00	750,000.00
FINES						
GOMBE STATE WATER BOARD						
Organization/Economic Code						
52102001/12050000		120,000.00				
52102001/12050003	Penalties (General)			500,000.00	500,000.00	500,000.00
FINES						
STATE URBAN PLANNING AND DEVELOPMENT BOARD						
Organization/Economic Code						
53053001/12050000		580,000.00	50,000.00			50,000.00
53053001/12040546	Billboard/Advertisement Fees	175,000.00	40,000.00	200,000.00	200,000.00	160,000.00
53053001/12050004	Fines for Illegal Cutting of Roads					
TOTAL		755,000.00	90,000.00	200,000.00	200,000.00	110,000.00
FINES						
MINISTRY OF LANDS & SURVEY						
Organization/Economic Code						
60001001/12050000						
60001001/12020534	Site Inspection Report for Conversion		375,000.00		300,000.00	75,000.00
60001001/12020536	Transfer of C of O		36,665.00			36,665.00



60001001/12050023	Penalty For Late Payment of Rent	62,000.00	411,665.00			300,000.00	111,665.00
TOTAL		62,000.00	411,665.00				
FINES							
GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)							
Organization/Economic Code							
60003001/12040000							
FINES							
HIGH COURT OF JUSTICE							
Organization/Economic Code							
26051001/12050000							
26051001/12050001	Court Fines	2,278,510.00	2,788,850.00	20,000,000.00	20,000,000.00	20,000,000.00	17,211,150.00
26051001/12050002	Motion on Notice /Annetures	30,700.00	57,500.00	200,000.00	200,000.00	200,000.00	142,500.00
26051001/12050003	Penalties (General)	729,300.00	16,200.00	200,000.00	200,000.00	200,000.00	183,800.00
TOTAL		3,038,510.00	2,862,550.00	20,400,000.00	20,400,000.00	20,400,000.00	17,537,450.00
FINES							
SHARIA COURT OF APPEAL							
Organization/Economic Code							
26053001/12050000							
26053001/12050001	Court Fines	4,000.00	3,300.00				3,300.00
26053001/12050002	Motion on Notice/Annetures	1,700.00	4,700.00	3,000,000.00	3,000,000.00	3,000,000.00	2,995,300.00
26053001/12050003	Non Compliance Penalty		1,900.00			30,000.00	28,100.00
TOTAL		5,700.00	9,900.00	3,000,000.00	3,000,000.00	3,030,000.00	3,020,100.00
FINES							
AREA COURT DIVISION							
Organization/Economic Code							
26055001/12050000							
TOTAL		13,798,623.00	49,951,691.73	72,050,000.00	72,050,000.00	54,780,000.00	4,828,308.27
FINES							
MINISTRY OF YOUTH AND SOCIAL DEVELOPMENT							
Organization/Economic Code							
17018001/12050000							
FINES							



MINISTRY OF HIGHER EDUCATION							
Organization/Economic Code							
66001001/12050000							
66001001/12050003	Penalties (General)			100,000.00		100,000.00	100,000.00
TOTAL				100,000.00		100,000.00	100,000.00
FINES							
MINISTRY OF EDUCATION							
Organization/Economic Code							
17001001/12060000							
17001001/12020550	Boarding and Loading Charges		1,430,948.00		15,000,000.00		1,430,948.00
17001001/12020551	PTA Levy		757,991.70		5,000,000.00		757,991.70
17001001/12020552	Bill of Interest				2,000,000.00		
TOTAL			2,188,939.70		22,000,000.00		2,188,939.70
FINES							
COLLEGE OF NURSING							
Organization/Economic Code							
21011001/12040000							
21011001/12020550	Boarding and Loading Charges			1,100,000.00			
TOTAL				1,100,000.00			
FINES							
COLLEGE OF HEALTH TECHNOLOGY KALTUNGO							
Organization/Economic Code							
21016001/12040000							
21016001/12020550	Boarding and Loading Charges			3,000,000.00			
Total				3,000,000.00			
TOTAL FINES		13,798,623.00	49,951,691.73	72,050,000.00		54,780,000.00	4,828,308.27
SALES							
GOMBE STATE HOUSE OF ASSEMBLY							
Organization/Economic Code							
12003001/12020600							
12003001/12020601	Sale of Journal & Publication			2,500,000.00		2,500,000.00	2,500,000.00
TOTAL				2,500,000.00		2,500,000.00	2,500,000.00



SALES									
GOMBE STATE HOUSE OF ASSEMBLY SERVICE COMMISSION									
Organization/Economic Code									
12004001/12020600									
12004001/12020617	Sale of Transfer of Service Forms				500,000.00			500,000.00	500,000.00
12004001/12020606	Sales of Application Forms				500,000.00			500,000.00	500,000.00
TOTAL					1,000,000.00			1,000,000.00	1,000,000.00
SALES									
MINISTRY OF INFORMATION AND CULTURE									
Organization/Economic Code									
23001001/12060000									
23001001/12060117	Sale of Other Publications				200,000.00			200,000.00	200,000.00
TOTAL					200,000.00			200,000.00	200,000.00
SALES									
ESTABLISHMENT & SERVICE MATTERS BUREAU									
Organization/Economic Code									
11034001/12020000									
11034001/12020646	State Indigene Letter				2,000,000.00			2,000,000.00	2,000,000.00
TOTAL					2,000,000.00			2,000,000.00	2,000,000.00
SALES									
OFFICE OF THE AUDITOR GENERAL - LG									
Organization/Economic Code									
63001001/22020000									
40002001/12020606	Sales of Application Forms				500,000.00			500,000.00	500,000.00
TOTAL					500,000.00			500,000.00	500,000.00
SALES									
CIVIL SERVICE COMMISSION									
Organization/Economic Code									
47001001/12060000									
47001001/12060136	Sales of Application Forms			3,664,700.00	529,500.00			2,500,000.00	1,164,700.00
47001001/12060141	Sales of Secondment Forms Fees							1,000,000.00	1,000,000.00
47001001/12060142	Sales of De-Secondment Forms fees							1,500,000.00	1,500,000.00
47001001/12060143	Sales of Withdrawal from Service Forms							2,500,000.00	2,500,000.00



15001001/12060008	Sales of Improved Seeds/Chemicals				41,000,000.00	1,000,000.00	1,000,000.00
15001001/12060128	Strategic Grain Reserve Sales				25,000,000.00	1,000,000.00	1,000,000.00
TOTAL		2,163,477.30	1,411,733,397.48		566,000,000.00	566,500,000.00	845,233,397.48
SALES							
GOMBE STATE AGRICULTURAL SUPPLY COMPANY (GOSAC)							
Organization/Economic Code							
15102002/12060000							
15102002/12020616	Other Sales				1,000,000.00		
15102002/12060105	Sale of Agric Chemicals/Products				5,000,000.00		
15102002/12060141	Sales of Ox and Ox-draw implements				5,000,000.00		
TOTAL		2,163,477.30	1,411,733,397.48		566,000,000.00	566,500,000.00	845,233,397.48
SALES							
FORESTRY COMMISSION							
Organization/Economic Code							
15109001/12060000							
TOTAL		2,163,477.30	1,411,733,397.48		566,000,000.00	566,500,000.00	845,233,397.48
SALES							
MINISTRY OF ANIMAL HUSBANDRY & NOMADIC AFFR							
Organization/Economic Code							
70001001/12060000							
SALES							
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT							
Organization/Economic Code							
20001001/12060000							
20001001/12060010	Proceeds from Auction	5,000.00	485,000.00			485,000.00	485,000.00
TOTAL		5,000.00	485,000.00			485,000.00	
SALES							
OFFICE OF THE ACCOUNTANT GENERAL							
Organization/Economic Code							
20007001/12060000							
20007001/12060010	Proceeds from Auction	33,810,433.75	76,125.00		10,000,000.00	10,000,000.00	9,923,875.00
20007001/12060139	Sales of Government Property	3,685,406.00	82,500.00		50,000,000.00	50,000,000.00	49,917,500.00
TOTAL		37,495,839.75	158,625.00		60,000,000.00	60,000,000.00	59,841,375.00



Organization/Economic Code									
60001001/12060060									
60001001/12020616	Other Sales	4,551,110.00						20,000.00	20,000.00
60001001/12060060	Sales of Layout Plans	299,093.40							
TOTAL		4,850,203.40						20,000.00	20,000.00
SALES									
MINISTRY OF LANDS AND SURVEY									
Organization/Economic Code									
60001001/12060000									
60001001/12020616	Other Sales	4,551,110.00						20,000.00	20,000.00
60001001/12060060	Sales of Layout Plans	299,093.40							
TOTAL		4,850,203.40						20,000.00	20,000.00
SALES									
GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)									
Organization/Economic Code									
60003001/12060000									
60003001/12060606	Other Sales							2,500,000.00	2,500,000.00
60003001/12060060	Sales of Layout Plans	4,547,263.86	17,323,068.63	4,000,000.00	4,000,000.00			9,000,000.00	8,323,068.63
TOTAL		4,547,263.86	17,323,068.63	4,000,000.00	4,000,000.00			11,500,000.00	5,823,068.63
SALES									
MINISTRY OF RURAL COMMUNITY DEVELOPMENT AND COOPERATIVES									
Organization/Economic Code									
51001001/12060000									
SALES									
JUDICIAL SERVICE COMMISSION									
Organization/Economic Code									
18011001/12060000									
18011001/12060159	Sales of Application Forms	16,200.00	283,700.00	1,000,000.00	1,000,000.00			1,000,000.00	716,300.00
18011001/12060160	Sales of Transfer of Service Forms	2,000.00	53,000.00	1,000,000.00	1,000,000.00			1,000,000.00	947,000.00
18011001/12060161	Sales of JSC Form 5 & 6 (APERS)	34,000.00	310,500.00	2,000,000.00	2,000,000.00			2,000,000.00	1,689,500.00
18011001/12060162	Sales of Contract Appointment/Re-Engag Forms	13,000.00	10,000.00	1,500,000.00	1,500,000.00			1,500,000.00	1,490,000.00
18011001/12060165	Sale of Recruitment/Appointment Forms			500,000.00	500,000.00			500,000.00	500,000.00
TOTAL		65,200.00	657,200.00	6,000,000.00	6,000,000.00			6,000,000.00	5,342,800.00



MINISTRY OF WOMEN AFFAIRS									
Organization/Economic Code									
14001001/12060000									
14001001/12060138	Sale of Products From Women Dev. Center			4,000.00					
TOTAL				4,000.00					
SALES									
MINISTRY OF EDUCATION									
Organization/Economic Code									
17001001/12060000									600.00
17001001/12060006	Sales of Bills of Entries/Application Forms			2,000.00	600.00				
17001001/12060027	Sales of Transfer of Service Forms			1,000.00				1,000,000.00	1,000,000.00
17001001/12060053	Sales of Application Forms			111,000.00	327,000.00			4,000,000.00	3,673,000.00
17001001/12060171	Sale of Forms for Community Private / Vacation				73,800.00				73,800.00
SALES									
STATE POLYTECHNIC BAJOGA									
Organization/Economic Code									
17018001/12060000									
66020001/12020628	Proceeds of ID Cards							1,500,000.00	1,500,000.00
66018001/12060122	Sale of admission Form			259,000.00				520,000.00	259,000.00
SALES									
COLLEGE OF EDUCATION BILLIRI									
Organization/Economic Code									
170200001/12060000									
17020001/12020628	Proceeds from Auctions							2,000,000.00	
66020001/12060003	Sales of ID Cards			1,500.00				1,500,000.00	
SALES									
TEACHERS SERVICE COMMISSION									
Organization/Economic Code									
17017001/12060000									
17017001/12060068	Sale of Trasfer Forms							70,000.00	
17017001/12060001	Sales of Application Forms			12,400.00	19,363,240.79			2,200,000.00	2,636,759.21
17017001/12060143	Sales of Withdrawal/Resignation/Retirement							300,000.00	300,000.00
17017001/12060146	Sale of Transfer of States Forms							70,000.00	70,000.00



20008001/12070107	Earning From Cars Hire Services	12,411,175.00			4,000,000.00	4,000,000.00
20008001/12070712	Other Earnings	5,363,349.00			5,363,349.00	5,363,349.00
TOTAL		12,701,175.00	10,898,974.00	1,000,000.00	5,000,000.00	5,898,974.00
EARNINGS						
MINISTRY OF COMMERCE TRADE & INDUSTRY						
Organization/Economic Code						
22001001/12070000						
22001001/12020723	Registration of Business Premises	5,101,000.00			5,101,000.00	5,101,000.00
22001001/12020724	Registration of Hotels			3,000,000.00	3,000,000.00	3,000,000.00
22001001/12020725	Earnings from State Owned Hotels	2,200,000.00	4,739,583.33		50,000,000.00	45,260,416.67
22001001/12070029	Earnings From Market	894,000.00	820,800.00	7,000,000.00	7,000,000.00	6,179,200.00
22001001/12070115	Earnings from Gombe Jewel Hotel Abuja		8,774,073.33			8,774,073.33
22001001/12020725	Other Earnings	60,000.00	5,000.00			5,000.00
TOTAL		3,154,000.00	19,440,456.66	10,000,000.00	60,000,000.00	40,559,543.34
EARNINGS						
MINISTRY OF SCIENCE AND TECHNOLOGY						
Organization/Economic Code						
28001001/12070000						
28001001/12020728	Certification of Patent & Trade Marks			1,000,000.00	1,000,000.00	1,000,000.00
28001001/12020729	Certification of Commodities/Products			700,000.00	700,000.00	700,000.00
28001001/12020544	Registration of NATA Union Members			200,000.00	200,000.00	200,000.00
28001001/12020730	Amalgamated Unions/Associations			500,000.00	500,000.00	500,000.00
28001001/12020732	Earnings from Other Masts			3,000,000.00	3,000,000.00	3,000,000.00
28001001/12020732	GSM Service Providers			20,000,000.00	20,000,000.00	20,000,000.00
TOTAL				25,400,000.00	25,400,000.00	25,400,000.00
EARNINGS						
MINISTRY OF WORKS AND TRANSPORT						
Organization/Economic Code						
34001001/12070000						
34001001/12020704	Earnings From the use of Government Vehicles		266,500.00	1,500,000.00	1,500,000.00	1,233,500.00
34001001/12020706	Earnings From Tolls of Expressway	2,070,800.00		2,000,000.00	2,000,000.00	2,000,000.00
34001001/12020736	Students Airport Excursion			2,000,000.00	2,000,000.00	2,000,000.00
34001001/12020737	Other Airport Services General			45,000,000.00	45,000,000.00	45,000,000.00
34001001/12070097	Earnings from Gombe State Transport Service	329,900.00	761,731,052.00	50,000,000.00	450,000,000.00	311,731,052.00



Organization/Economic Code							
26053001/12040000							
26053001/12020760	Declaration General		29,700.00		500,000.00		29,700.00
TOTAL			29,700.00		500,000.00		29,700.00
EARNINGS							
COLLEGE OF LEGAL & ISLAMIC STUDIES NAFADA							
Organization/Economic Code							
66001001/12070000							
66190001/12020748	Sale of Admission Form			2,500,000.00			
66190001/12020749	Students Handbook			1,500,000.00			
66190001/12020751	ICT Charges			3,000,000.00			
66190001/12020752	Library Usage Charges			2,000,000.00			
66190001/12020753	Verification of Results Charges			1,500,000.00			
66190001/12020755	Games/Sports Charges			2,000,000.00			
66190001/12020756	Facility Usage Charges			2,000,000.00			
66190001/12020759	Hostel Accommodation Charges			3,000,000.00			
66190001/12020776	Teaching Practice Charges			2,000,000.00			
TOTAL				19,500,000.00			
EARNINGS							
MINISTRY OF YOUTH AND SPORT DEVELOPMENT							
Organization/Economic Code							
13001001/12070000							
13001001/12020762	Supervision Charges General			50,000.00			
13001001/12070762	Supervision Charges General			50,000.00			50,000.00
13001001/12070015	Hiring of Camaras/Public Address System			10,000.00			10,000.00
TOTAL				60,000.00			60,000.00
EARNINGS							
GOMBE STATE AGENCY FOR COMMUNITY AND SOCIAL DEVELOPMENT							
Organization/Economic Code							
14002001/22000000							
14001001/12020765	Blind Workshop Products			100,000.00			100,000.00
14001001/12020766	Women Development Center Product			50,000.00			50,000.00
14001001/12070074	Hire of Hall & Other Facilities	1,580,000.00	700,000.00		500,000.00		700,000.00



14001001/12070108	Earning from Music/Films/Video/Cassete Vendors	52,000.00		500,000.00	500,000.00	500,000.00
14001001/12070117	Earning from Film Producers			500,000.00	500,000.00	500,000.00
14001001/12070712	Other Earnings	170,500.00	87,600.00	2,600,000.00	2,600,000.00	2,512,400.00
TOTAL		1,802,500.00	787,600.00	3,750,000.00	4,450,000.00	3,662,400.00
EARNINGS						
MINISTRY OF WOMEN AFFAIRS						
Organization/Economic Code						
14001001/12070000						
14001001/12020765	Blind Workshop Products			100,000.00	100,000.00	100,000.00
14001001/12020766	Women Development Center Product			50,000.00	50,000.00	50,000.00
14001001/12070074	Hire of Hall & Other Facilities	1,580,000.00	700,000.00	500,000.00	700,000.00	500,000.00
14001001/12070108	Earning from Music/Films/Video/Cassete Vendors	52,000.00		500,000.00	500,000.00	500,000.00
14001001/12070117	Earning from Film Producers			500,000.00	500,000.00	500,000.00
14001001/12070712	Other Earnings	170,500.00	87,600.00	2,600,000.00	2,600,000.00	2,512,400.00
TOTAL		1,802,500.00	787,600.00	3,750,000.00	4,450,000.00	3,662,400.00
EARNINGS						
TEACHERS SERVICE COMMISSION						
Organization/Economic Code						
17017001/12060068						
17017001/12060712	Other Earnings			2,000,000.00	2,000,000.00	2,000,000.00
TOTAL				2,000,000.00	2,000,000.00	2,000,000.00
EARNINGS						
STATE POLYTECHNIC BAJOGA						
Organization/Economic Code						
170180001/12070000						
66018001/12020748	Sale of Admission Form		5,000.00	3,000,000.00	3,000,000.00	5,000.00
66018001/12020751	ICT Charges		1,000.00			1,000.00
66018001/12020752	Library Usage Charge		1,000.00			1,000.00
66018001/12020753	Verification of Results Charges		429,511.56			429,511.56
66018001/12020755	Games/Sports Charges		2,000.00			2,000.00
66018001/12070757	Matriculation Charges			500,000.00	500,000.00	500,000.00
66018001/12070777	SIWES			500,000.00	500,000.00	500,000.00
66018001/12040264	Registration Fees		5,000,000.00			5,000,000.00
66018001/12070124	Misc Revenue		144,000.00	1,000,000.00	1,000,000.00	144,000.00



GOMBE GOES GREEN (3G)				
Organization/Economic Code				
35002001/12020700				
35002001/12020712	Other Earnings	2,500,000.00		
TOTAL		2,500,000.00		
EARNINGS				
MINISTRY OF LOCAL GOVERNMENT & CHIEFTANCY AFFAIRS				
Organization/Economic Code				
51001001/22020000				
51001001/22020775	Conferral of Traditional Titles	5,000,000.00		
TOTAL		5,000,000.00		
EARNINGS				
RENT ON GOVERNMENT BUILDING				
OFFICE OF THE SSG				
Organization/Economic Code				
11013001/12080000				
RENT ON GOVERNMENT BUILDING				
GOMBE STATE PROPERTY DEVELOPMENT COMPANY				
Organization/Economic Code				
22018001/12020800				
22018001/12020808	Rent on Govt. Stalls	3,000,000.00		
RENT ON GOVERNMENT BUILDINGS				
OFFICE OF THE ACCOUNTANT GENERAL				
Organization/Economic Code				
20007001/12080000				
20007001/12080019	Rent on Government Property	200,000.00	6,317,371.20	200,000.00
TOTAL		200,000.00	6,317,371.20	200,000.00
RENT ON GOVERNMENT BUILDINGS				
MINISTRY OF COMMERCE TRADE AND INDUSTRY				
Organization/Economic Code				
22001001/12020000				
22001001/12020907	Rent on Industrial Estates	5,000,000.00	920,000.00	5,000,000.00
TOTAL		5,000,000.00	920,000.00	5,000,000.00
4,080,000.00				
4,080,000.00				



RENT ON GOVERNMENT BUILDINGS						
MINISTRY OF METROPOLITAN AND URBAN DEV						
Organization/Economic Code						
536002001/12080000						
TOTAL RENT ON GOVERNMENT BUILDINGS	8,828,075.46	2,457,478.84	7,225,000.00	7,225,000.00	4,767,521.16	
RENT ON GOVERNMENT LANDS						
MINISTRY OF LANDS AND SERVEY						
Organization/Economic Code						
60001001/12090000						
60001001/12020908	Consent Fees	15,574,200.00			13,074,200.00	
60001001/12090007	Recovery on Compensation	149,469,300.50			17,667,372.06	
60001001/12090007	Ground Rent				41,869,761.16	
TOTAL	149,469,300.50	75,111,333.22	2,500,000.00	2,500,000.00	72,611,333.22	
RENT ON GOVERNMENT LANDS						
GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)						
Organization/Economic Code						
60003001/12040000						
60003001/12040523	Penalty for Late Payment of Rent				1,500,000.00	
60003001/12020914	Search Fees	923,690.80			5,000,000.00	
60003001/12020915	Recertification Charges	26,169,676.34			26,169,676.34	
60003001/12090007	Ground Rent	156,222,479.09			195,000,000.00	
TOTAL	183,315,846.23	5,000,000.00	5,000,000.00	201,500,000.00	18,184,153.77	
RENT ON GOVERNMENT LANDS						
HIGH COURT OF JUSTICE						
Organization/Economic Code						
26051001/12090000						
RENT ON GOVERNMENT LANDS						
GOMBE STATE UNIVERSITY						
Organization/Economic Code						
66021001/12090000						
66021001/12080006	Rent on Senior Staff Quarters	1,269,537.48	873,812.08	1,725,000.00	1,725,000.00	851,187.92
TOTAL	1,269,537.48	873,812.08	1,725,000.00	1,725,000.00	851,187.92	



RENT ON GOVERNMENT LANDS									
COLLEGE OF EDUCATION BILLIRI									
Organization/Economic Code									
66020001/12080000									
66020001/12080006	Rent on Senior Staff Quarters	671,166.78	463,666.76	500,000.00	500,000.00	500,000.00	500,000.00	36,333.24	36,333.24
Total		671,166.78	463,666.76	500,000.00	500,000.00	500,000.00	500,000.00	36,333.24	36,333.24
TOTAL RENT ON GOVERNMENT LANDS									
		149,469,300.50	258,427,179.45	8,000,000.00	8,000,000.00	204,000,000.00	204,000,000.00	54,427,179.45	54,427,179.45
REPAYMENTS									
MINISTRY OF AGRICULTURE AND ANIMAL HUSBANDRY									
Organization/Economic Code									
15001001/12100000									
15001001/12100009	General Refunds		1,200,000.00			21,000,000.00	21,000,000.00	19,800,000.00	19,800,000.00
TOTAL			1,200,000.00			21,000,000.00	21,000,000.00	19,800,000.00	19,800,000.00
REPAYMENTS									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/12100000									
20007001/12100005	Recovery of Staff Housing Loans		4,875,000.00					4,875,000.00	4,875,000.00
20007001/12100006	General Refunds	3,324,988.16	40,241,394.05	75,000,000.00	75,000,000.00	75,000,000.00	75,000,000.00	34,758,605.95	34,758,605.95
20007001/12100007	Recovery of Personal Advance	432,640.16							
20007001/12100010	Recovery of Car Loans	44,539,486.06	27,620,893.18			15,000,000.00	15,000,000.00	12,620,893.18	12,620,893.18
TOTAL		48,297,114.38	72,737,287.23	75,000,000.00	75,000,000.00	90,000,000.00	90,000,000.00	17,262,712.77	17,262,712.77
REPAYMENT									
MINISTRY OF LANDS & SURVEY									
Organization/Economic Code									
60001001/12100000									
60001001/12100008	Recovery on Compensation	8,611,095.56	2,798,600.00					2,798,600.00	2,798,600.00
TOTAL		8,611,095.56	2,798,600.00					2,798,600.00	2,798,600.00
REPAYMENT									
GOMBE GEOGRAPHIC INFORMATION SYSTEM (GOGIS)									
Organization/Economic Code									
60003001/12020909									
Total						2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
TOTAL REPAYMENTS									
		56,908,209.94	76,735,887.23	75,000,000.00	75,000,000.00	113,000,000.00	113,000,000.00	36,264,112.77	36,264,112.77



INVESTMENT INCOME									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/12120000									
20007001/12110003	Dividend Received					30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
Total						30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
TOTAL INVESTMENT INCOME						30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
INTEREST									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/12120000									
20007001/12120001	Interest on Bank Deposit	93,387,315.50	84,186,877.53			50,000,000.00	50,000,000.00	34,186,877.53	82,000,000.00
20007001/12120002	Earning from Interest on Cars Loans	5,252.67				82,000,000.00	82,000,000.00		47,813,122.47
Total		93,392,568.17	84,186,877.53			132,000,000.00	132,000,000.00	47,813,122.47	48,213,122.47
TOTAL INTEREST		93,392,568.17	84,186,877.53			132,000,000.00	132,000,000.00	48,213,122.47	48,213,122.47
REIMBURSEMENT									
OFFICE OF THE HEAD OF SERVICE									
Organization/Economic Code									
25001001/12130000									
REIMBURSEMENT									
GOMBE STATE UNIVERSITY OF SCI. & TECH KUMO									
Organization/Economic Code									
66022001/12140000									
66022001/12140002	Misc Revenue					100,000.00	100,000.00		
TOTAL						100,000.00	100,000.00		
REIMBURSEMENT									
OFFICE OF THE ACCOUNTANT GENERAL									
Organization/Economic Code									
20007001/12130000									
20007001/12121306	Miscellaneous Revenue		2,362,803.65					2,362,803.65	
20007001/12121309	Recovery of Car Loan		46,799.91					46,799.91	
TOTAL			2,409,603.56					2,409,603.56	



MISCELLANEOUS								
MINISTRY OF AGRICULTURE AND ANIMAL HUSBANDRY								
Organization/Economic Code								
15001001/12140000								
15001001/12140002	Miscellaneous Revenue	28,493.27	149,947.50				149,947.50	
TOTAL		28,493.27	149,947.50				149,947.50	
MISCELLANEOUS								
OFFICE OF THE ACCOUNTANT GENERAL								
Organization/Economic Code								
20007001/12140000								
20007001/12140001	Recovery of Overpayment	139,977,903.77	51,304,785.24	193,050,000.00			51,304,785.24	
20007001/12140002	Unspecified Revenue	17,669,249.02	9,145,710.22				9,145,710.22	
20007001/12140003	Refund of Excess Bank Charges	3,144,347.22	824,542,008.27				824,542,008.27	
TOTAL		160,791,500.01	884,992,503.73	193,050,000.00			884,992,503.73	
MISCELLANEOUS								
BOARD OF INTERNAL REVENUE								
Organization/Economic Code								
20008001/12200000								
20008001/12240003	Liabilities (Back Duty)	2,943,152,034.46	3,198,080,241.47	6,000,000,000.00			2,801,919,758.53	
TOTAL		2,943,152,034.46	3,198,080,241.47	6,000,000,000.00			2,801,919,758.53	
MISCELLANEOUS								
HIGH COURT								
Organization/Economic Code								
26051001/12140000								
26051001/12140002	Miscellaneous Income	3,000.00	2,000.00	500,000.00			2,000.00	
TOTAL		3,000.00	2,000.00	500,000.00			2,000.00	
MISCELLANEOUS								
SCHOOL OF HEALTH TECHNOLOGY								
Organization/Economic Code								
21016001/12140000								
21016001/12140002	Unspecified Revenue	23,468.92						
TOTAL		23,468.92						



MISCELLANEOUS								
COLLEGE OF LEGAL & ISLAMIC STUDIES NAFADA								
Organization/Economic Code								
660190001/121400000								
660190001/121400002	Misc Revenue	6,510,500.00	5,436,500.00	4,000,000.00	4,000,000.00	1,436,500.00		
TOTAL		6,510,500.00	5,436,500.00	4,000,000.00	4,000,000.00	1,436,500.00		
MISCELLANEOUS								
COLLEGE OF EDUCATION BILLIRI								
Organization/Economic Code								
660200001/121400000								
66020001/121400001	Misc Revenue	827,993.21		100,000.00				
TOTAL		827,993.21		100,000.00				
MISCELLANEOUS								
SCHOOL OF HEALTH TECHNOLOGY								
Organization/Economic Code								
210160001/121400000								
210160001/121400002	Unspecified Revenue	23,468.92						
TOTAL		23,468.92						
MISCELLANEOUS								
GOMBE STATE UNIVERSITY								
Organization/Economic Code								
660210001/121400000								
660210001/121400002	Unspecified Revenue	25,999,567.17	13,353,630.65	50,000,000.00	50,000,000.00	36,646,369.35		
TOTAL		25,999,567.17	13,353,630.65	50,000,000.00	50,000,000.00	36,646,369.35		
TOTAL MISCELLANEOUS		194,184,522.58	903,934,581.88	247,750,000.00	247,750,000.00	849,934,581.88		
TOTAL RECURRENT REVENUE		64,759,686,085.00	86,578,664,367.59	73,548,769,000.00	82,227,939,000.00	4,350,725,367.59		



ANNUAL REPORT 2022

SCHEDULE OF CAPITAL RECEIPT



**GOMBE STATE GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2022**

Details	Actual		Actual	Original	Final	Variance
	2021	2022	Budget2022	Budget2022	Budget2022	2022
	₦	₦	₦	₦	₦	₦
DOMESTIC GRANTS						

20001001/13010102 SDGs Conditional Grants			500,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00
20001001/13010103 SFTAS	3,849,090,000.00	5,388,685,000.00	5,000,000,000.00	7,930,000,000.00	7,930,000,000.00	2,541,315,000.00
20001001/13010104 UBE	36,727,914.50	1,661,720,799.62	715,000,000.00	1,662,000,000.00	1,662,000,000.00	279,200.38
20001001/13010105 TET Fund		1,101,311.47	3,000,000,000.00	2,500,000,000.00	2,500,000,000.00	2,498,898,688.53
20001001/13010108 Community Based Health Insurance Scheme			250,000,000.00			
20001001/13010109 Save one Million Lives			1,500,000,000.00			
20001001/13010110 Strategic Support for Water Supply (COVID_19)			750,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
20001001/13010111 COVID-19 Intervention		820,674,900.00	200,000,000.00	200,000,000.00	200,000,000.00	620,674,900.00
20001001/13010112 SFTAS AF			1,000,000,000.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00
17003001/13000000 FGN - Teachers Professional Development (TPD)	341,000,000.00					
17003001/13010104 Better Education Service Delivery for All (BESDA)	1,493,532,278.75	3,550,449,339.55				3,550,449,339.55
Total	5,720,350,193.25	11,422,631,350.64	12,915,000,000.00	14,822,000,000.00	14,822,000,000.00	3,399,368,649.36
FOREIGN GRANTS						

20001001/13010202 UNICEF	10,846,406.94	38,784,598.00				38,784,598.00
20001001/13010206 United Nations Systems			500,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00
20001001/13010207 International NGOs			500,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00
20001001/13010208 Inclusive Basic Service Delivery ADB			250,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
20001001/13010213 COVID-19 Intervention		200,000,000.00				200,000,000.00
20001001/13010215 Sustainable Water Supply (W/Bank)		208,687,333.90	1,400,000,000.00	400,000,000.00	400,000,000.00	191,312,666.10



20001001/13010215	Health System Support Grant (GAVI)				750,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00
20001001/13010217	Basic Health CAREs Promotion Fund				500,000,000.00	1,164,000,000.00	1,164,000,000.00	1,164,000,000.00
20001001/13020408	Partnership For Extended Water Supply Sanitation and Hygiene				500,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
20001001/13020409	Better Education For All (BESDA)				500,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
21003001/13010201	Grants from Bill and Melinda Gates Foundation (BMG)				500,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00
2200100100/13000001	UNIDO Small Hydro Power (shp) Project					200,000,000.00	200,000,000.00	200,000,000.00
20007001/14030211	Accelerating Nutrition Results in Nigeria	155,193,233.06	242,359,152.51		1,000,000,000.00	300,000,000.00	300,000,000.00	57,640,847.49
Total		166,039,640.00	689,831,084.41		6,400,000,000.00	2,714,000,000.00	2,714,000,000.00	2,024,168,915.59
TRANSFER FROM RECURRENT BUDGET SURPLUS								

20007001/14010101	Transfer from CRF	33,773,893.94	3,939,406,345.04		9,548,205,000.00	16,483,198,559.00	16,483,198,559.00	12,543,792,213.96
Total		33,773,893.94	3,939,406,345.04		9,548,205,000.00	16,483,198,559.00	16,483,198,559.00	12,543,792,213.96
OTHER CAPITAL RECEIPTS								

MISCELLANEOUS								

20007001/14020201	Local Gov't Contribution to Joint Projects	2,074,397,858.66	1,663,584,765.15		5,000,000,000.00	8,529,000,000.00	8,529,000,000.00	6,865,415,234.85
20007001/14020203	FGN Reimbursement on Capital Project	144,734,645.35						
20007001/14020203	Local Gov't Contribution to Higher Education	1,950,776,863.44	1,453,052,076.79					1,453,052,076.79
Total		4,169,909,367.45	3,116,636,841.94		5,000,000,000.00	8,529,000,000.00	8,529,000,000.00	5,412,363,158.06
DOMESTIC LOANS AND CREDITS								

20007001/14030101	Commercial & Other Bank Loans	10,000,000,000.00						
20007001/14030112	CBN Support Facility for Health Sector [COVID-19]							1,000,000,000.00
20007001/14030113	SUBEB Loans	1,661,720,799.62						1,000,000,000.00



20007001/14030114	National Housing Loans facility (Family Homes)			5,000,000,000.00	1,000,000,000.00	1,000,000,000.00	4,000,000,000.00
20007001/14030116	UBA Contract Financing Facility	7,813,756,510.90	1,065,248,050.95				1,065,248,050.95
20007001/14030117	FGN Bridging Finance Loan	3,007,180,457.14	15,035,902,285.70		12,000,000,000.00	15,600,000,000.00	564,097,714.30
20007001/14030118	Bonds				35,000,000,000.00	25,000,000,000.00	25,000,000,000.00
20007001/14030119	CBN Differentiated Cash Reserve Requirement		15,000,000,000.00				15,000,000,000.00
20007001/14030120	UBA Jewel Sukuk Bond Proceed		24,351,000,000.00				24,351,000,000.00
Total		22,482,657,767.66	60,452,150,336.65	50,000,000,000.00	43,600,000,000.00		16,852,150,336.65
EXTERNAL LOANS AND CREDITS							

20001001/14030204 (W/B)	Gombe State Agency for Community Development	118,626,710.91			50,000,000.00	50,000,000.00	50,000,000.00
20001001/14030206	ADB Comm. Based Agric & Rural Development	626,347,434.22					
20001001/14030218	ACreSAL (W/BANK)				1,500,000,000.00	500,000,000.00	500,000,000.00
20001001/14030210	NEWMAP	819,272,863.80			500,000,000.00	5,000,000.00	5,000,000.00
20007001/14030211	Accelerating Nutrition Results in Nigeria	155,193,233.06	242,359,152.51		1,000,000,000.00	300,000,000.00	57,640,847.49
20007001/14030125	Inclusive Basic Service Delivery ADB				250,000,000.00	50,000,000.00	50,000,000.00
20007001/14030135	Nigeria CAREs Project				3,500,000,000.00	1,500,000,000.00	1,500,000,000.00
20007001/14030206	Inno Dev and Effective in the Acqui of Skills IDEAS		222,562,996.53				222,562,996.53
Project							
20007001/14030211	YESSO World Bank Assisted	70,462,024.42				350,000,000.00	350,000,000.00
Sub total		1,789,902,266.41	464,922,149.04	6,800,000,000.00	2,755,000,000.00		2,290,077,850.96
Grand Total		34,207,439,895.65	79,843,218,955.21	89,663,205,000.00	88,603,198,559.00		8,759,979,603.79





END.

