

GOMBE STATE OF NIGERIA



STATE DOMESTIC DEBT REPORT (SDDR) 2021

December 2021

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ABBREVIATIONS AND ACRONYMS

OAGF	Office of the Accountant General of the Federation
APA	Annual Performance Assessment
OAuGF	Office of the Auditor General for the Federation
CB	Capacity Building
DLI	Disbursement Linked Indicator
DLR	Disbursement Linked Result
DMO	Debt Management Office- Nigeria
FAAC	Federation Account Allocation Committee
FGN	Federal Government of Nigeria
FMIS	Financial Management Information System
FMOF	Federal Ministry of Finance
FRA	Fiscal Responsibility Act
FRL	Fiscal Responsibility Laws
FSP	Fiscal Sustainability Plan
FY	Fiscal Year for the Government, running 1 Jan to 31 Dec
GDP	Gross Domestic Product
HFD	House Finance Department (Federal Ministry of Finance)
IGR	Internally Generated Revenues
ISPO	Irrevocable Standing Payment Order
IVA	Independent Verification Agent
MDA	Ministries, Departments and Agencies
MTEF	Medium-Term Expenditure Framework
PFM	Public Financial Management
PforR	Program for Results
SFTAS	The State Fiscal Transparency, Accountability and Sustainability Program for Results
TA	Technical Assistance
TSA	Treasury Single Account
WB	World Bank

CHAPTER ONE

INTRODUCTION

The introduction of the State Domestic Debt Report comprised of the coverage and scope of the domestic debt, purpose of the report document, users of the report document, and presentation of the State's Quarterly Domestic Debt Report and description of the State's policy on Domestic Debt.

1.1 Background

The responsibility of managing the domestic debts of Gombe State debt is rested on the Debt Management Agency (DMA) of the State's Ministry of Finance based on an established law of the State's Debt Management Agency Law 2021 and passed by Gombe State House of Assembly.

The aim of State Domestic Debt Report (SDDR) is to address the challenges involved in the settlement of accumulated Domestic Debts associated with the problems in the Public Financial Management (PFM). The planned of action in the SDDR is designed to be consistent with maintaining macroeconomic stability based on inclusive growth and transparent implementation.

The State's Domestic Debt Arrears (SDDR) is financial obligations that have been incurred by the Gombe State Government for which payment has not been made by the due date. These debts are made-up of Federal Government Loans, State Bonds, Commercial Bank Loans, Contractors' Arrears, Pensions and Gratuity Arrears.

1.2 Coverage and Scope of the Framework

This document covers the policy guidelines and procedures for managing and settling the domestic debts of the Gombe State Government.

The report is guided by the guidelines of the World Bank (WB) and the Federal Government of Nigeria Debt Management Office (DMO) as well as established best practices in the settlement of State's domestic debts.

1.3 Purpose of the Framework Document

This report is aimed at providing practical guidance in the identification, recording and management of domestic debts in the State. This will assist the State to establish framework and systems to reduce the State's stock of domestic debts based on the growth, development and poverty reduction; maintain public debt sustainability; strengthen the existing legal, institutional and policy frameworks for efficient debt management in the State.

1.4 Users of the Framework Document

The primary user of this framework is the Gombe State Government. Others are the Staff of MDA's such as the Ministry of Finance and Budget and Economic Planning; Debt Management Agency; Office of the State's Accountant-General; Office of the State's Auditor-General; State Bureau of Statistics, State Internal Revenue Service's etc., who may be involved in debt management and settlement of arrears will find it useful.

The framework should be used in conjunction with public finance laws, regulations, accounting system and procedural manuals in the State.

1.5 Description of the State's Policy on Domestic Debts

Gombe State's policy on Domestic Debts is aimed at controlling the accumulation of domestic debts whilst ensuring measures that reduce existing domestic's debts are implemented.

In light of the above, the following measures will be adopted in this regard:

- i. Strictly oversee the implementation of Treasury Single Account (TSA) for effective management of cash flows and ensure that payments are centralized to the State's treasury to prevent leakages to boost IGR;
- ii. To improved and integrated cash and debt management that ensure liquidity to meet cash obligations as they arise through cash inflows and outflows within the State;
- iii. Upgrade the State's government financial Management Information System;
- iv. Enhance the credibility of the State's budget through a realistic budget plan for expenditures based on estimated revenues, robust assumptions and forecasts in the State's fiscal frameworks;
- v. Strengthen legal and regulatory framework. A framework should define payment terms, reporting requirements as well as the necessary controls at the budget stages of authorization, commitment and payments with appropriate provisions for breaching sanctions;
- vi. Hold regular Liquidity Management Committee (LMC) meeting to guide Government decisions on budget and fund releases;

CHAPTER TWO

PRESENTATION OF THE STATE'S DOMESTIC DEBTS

2.1 State Domestic Debt Stock

The breakdown of Gombe State Domestic Debts Stock as at 31st December, 2021 is shown below:

DEBT CATEGORY	DEBT STOCK (Naira)	Proportion %
BUDGET SUPPORT FACILITY	17,434,175,452.24	25.22%
SALARY BAIL-OUT	4,435,352,450.43	6.42%
EXCESS CRUDE ACCOUNT (ECA) LOAN	8,870,704,900.09	12.83%
STATE BONDS	10,522,875,310.02	15.22%
COMMERCIAL BANK LOANS	0.00	0.00%
CBN Healthcare Intervention Facility	1,835,616,046.03	2.66%
MICRO SMALL MEDIUM ENTERPRISE DEVELOPMENT FUND	2,000,000,000.00	2.89%
CONTRACTORS' ARREARS	13,566,643,921.21	19.62%
PENSION AND GRATUITY ARREARS	10,466,046,415.92	15.14%
TOTAL	69,131,414,495.94	100.00%

The Gombe State Domestic Debt comprised of Loan from the Federal Government (Budget Support, Salary Bail-out and Excess Crude Account Loans, CBN Healthcare Facility, MSMEDF), State Bond, Commercial Bank, Contractor Arrears and Pension and Gratuity Arrears.

As at December 2021, the total domestic debt stock of Gombe State is **N69,131,414,495.94**, out of which 25.22% is Budget Support Facility, 6.42% is Salary Bail-out, 12.83% is Excess Crude Account, 2.66% is CBN healthcare facility, and 2.89% is MSMEDF. Therefore the 50.02% of the Total Domestic Debts of Gombe State is from the Federal Government.

Loan from State Bond and Commercial Banks are 15.22% and 0% respectively, while 19.62% and 15.14% is the contractors Arrears and Pension & Gratuity Arrears respectively, therefore, the Total Domestic Arrears Expenditure of Gombe State is 49.98% .

2.2 Gombe State Debt Service

The breakdown of Gombe State Domestic Debts Service from 1st January 2021 to 31st December, 2021 is shown below:

DEBT CATEGORY	Principal Repayment	Interest Repayment	Total Repayments	Proportion of Principal %	Proportion of Interest %	Proportion Total Repayment %
BUDGET SUPPORT FACILITY	56,005,556.66	873,443,149.84	929,448,706.50	0.20%	16.22%	2.73%
SALARY BAIL-OUT	68,517,152.45	201,400,634.29	269,917,786.74	0.24%	3.74%	0.79%
EXCESS CRUDE ACCOUNT (ECA) LOAN	137,034,305.00	402,801,268.54	539,835,573.54	0.48%	7.48%	1.59%
STATE BONDS	4,077,045,787.25	2,199,952,682.07	6,276,998,469.32	14.23%	40.84%	18.44%
COMMERIAL BANK LOANS	9,117,063,575.11	1,575,405,779.69	10,692,469,354.80	31.83%	29.25%	31.42%
CBN Healthcare Intervention Facility	160,603,201.15	133,461,597.83	294,064,798.98	0.56%	2.48%	0.86%
MSMEDF	-	-	-	0.00%	0.00%	0.00%
CONTRACTORS' ARREARS	14,273,226,429.89	-	14,273,226,429.89	49.83%	0.00%	41.94%
PENSION AND GRATUITY ARREARS	755,000,000.00	-	755,000,000.00	2.64%	0.00%	2.22%
TOTAL	28,644,496,007.51	5,386,465,112.26	34,030,961,119.77	100.00%	100.00%	100.00%

CHAPTER THREE

QUARTERLY DOMESTIC DEBT REPORT

3.1 First Quarter 2021 Domestic Debt Report (January – March)

DOMESTIC DEBT DATA REPORTING TEMPLATE FOR STATES AND FCT											
GOMBE STATE DOMESTIC DEBT DATA AS AT 31ST MARCH 2021											
DEBT CATEGORY	4TH QUARTER (OCTOBER-DECEMBER 2020) HISTORICAL			1ST QUARTER (JANUARY-MARCH 2021)			ACTUAL NEW LOAN/ DISBURSEMENT/ARREARS / DERTS	2ND QUARTER (APRIL-JUNE 2021) PROJECTION			
	DEBT STOCK	DEBT SERVICE		DEBT STOCK	DEBT SERVICE			DEBT STOCK	DEBT SERVICE		NEW LOAN/ DISBURSEMENT/ARREARS/ DERTS
		PRINCIPAL	INTEREST		PRINCIPAL	INTEREST		PRINCIPAL	INTEREST		
BUDGET SUPPORT FACILITY	17,510,329,634.58	-	-	17,510,329,634.58	-	-	-	17,510,329,634.58	-	-	-
SALARY BAIL-OUT	4,422,588,866.68	-	-	4,422,588,866.68	-	-	-	4,422,588,866.68	-	-	-
RESTRUCTURED COMMERCIAL	-	-	-	-	-	-	-	-	-	-	-
EXCESS CRUDE ACCOUNT (ECA)	9,026,756,112.83	-	-	9,026,756,112.83	-	-	-	9,026,756,112.83	-	-	-
STATE BONDS	15,565,209,241.19	971,421,534.43	587,990,280.13	14,593,787,706.76	971,421,534.43	587,990,280.13	-	13,545,618,600.24	1,048,169,106.52	511,242,708.03	-
COMMERCIAL BANK LOANS	8,062,218,245.38	1,199,479,891.68	313,165,217.55	6,863,358,140.57	1,198,860,104.81	327,401,815.39	-	6,031,206,776.76	832,151,363.81	288,990,978.37	-
AGRIC. LOAN	A. CACS (Commercial Agriculture Credit Scheme)	-	-	-	-	-	-	-	-	-	-
	B. OTHERS	-	-	-	-	-	-	-	-	-	-
INFRASTRUCTURE LOAN	A. PAIF (Power and Aviation Intervention Fund)	-	-	-	-	-	-	-	-	-	-
	C. OTHERS (CBN Healthcare Intervention Facility)	1,986,408,350.81	13,591,649.19	8,326,160.93	1,945,292,667.16	41,115,683.65	24,659,263.92	1,903,833,639.00	41,459,028.16	24,315,919.41	-
MICRO SMALL MEDIUM	2,000,000,000.00	-	-	2,000,000,000.00	-	-	-	2,000,000,000.00	-	-	-
JUDEGEMENT DEBTS	A. FGN JUDEGEMENT DEBTS	-	-	-	-	-	-	-	-	-	-
	B. OTHER JUDEGEMENT DEBTS	-	-	-	-	-	-	-	-	-	-
GOVT - GOVT DEBTS	A. State Govt to Federal Govt	-	-	-	-	-	-	-	-	-	-
	B. State Govt to Local Govt	-	-	-	-	-	-	-	-	-	-
	C. Others: FGN Education Intervention	-	-	-	-	-	-	-	-	-	-
CONTRACTORS' ARREARS	15,732,025,859.95	6,221,099,431.79	-	16,629,035,758.50	1,629,760,622.27	-	2,526,770,520.82	16,629,035,758.50	-	-	-
PENSION AND GRATUITY	10,663,313,047.34	-	-	10,663,313,047.34	-	-	-	10,663,313,047.34	-	-	-
SALARY ARREARS AND OTHER	-	-	-	-	-	-	-	-	-	-	-
OTHER DEBTS	A. Pledges	-	-	-	-	-	-	-	-	-	-
	B. Others	-	-	-	-	-	-	-	-	-	-
TOTAL	84,968,849,358.76	8,405,592,507.09	909,481,658.61	83,654,461,934.42	3,841,157,945.16	940,051,359.44	2,526,770,520.82	81,732,682,435.93	1,921,779,498.49	824,549,605.81	-

Source: Gombe State Debt Management Agency, 2021

3.1 Second Quarter 2021 Domestic Debt Report (April - June) 2021

GOMBE STATE DOMESTIC DEBT DATA AS AT 30TH JUNE 2021 (AMOUNTS IN NAIRA)											
DEBT CATEGORY	1ST QUARTER (JANUARY-MARCH 2021)		HISTORICAL	2ND QUARTER (APRIL-JUNE 2021)		ACTUAL	3RD QUARTER (JULY-SEPTEMBER 2021) PROJECTION				
	DEBT STOCK	DEBT SERVICE		DEBT STOCK	DEBT SERVICE		NEW LOAN/ DISBURSEMENT/ARREARS / DEBTS	DEBT STOCK	DEBT SERVICE		NEW LOAN/ DISBURSEMENT/ARREARS/ DEBTS
PRINCIPAL		INTEREST	PRINCIPAL		INTEREST	PRINCIPAL			INTEREST		
BUDGET SUPPORT FACILITY	17,510,329,634.58	-	-	17,510,329,634.58	-	-	-	17,510,329,634.58	-	-	-
SALARY BAIL-OUT	4,422,588,866.68	-	-	4,422,588,866.68	-	-	-	4,422,588,866.68	-	-	-
RESTRUCTURED COMMERCIAL	-	-	-	-	-	-	-	-	-	-	-
EXCESS CRUDE ACCOUNT (ECA)	9,026,756,112.83	-	-	9,026,756,112.83	-	-	-	9,026,756,112.83	-	-	-
STATE BONDS	14,593,787,706.76	971,421,534.43	587,990,280.13	13,641,624,042.85	952,163,663.91	607,248,150.63	-	3,805,104,687.96	9,836,519,354.89	570,759,879.64	-
COMMERCIAL BANK LOANS	6,863,358,140.57	1,198,860,104.81	327,401,815.39	6,030,936,312.19	832,421,828.38	267,147,356.21	-	5,169,038,492.38	861,897,819.81	237,671,364.78	-
AGRIC. LOAN	A. CACS (Commercial Agriculture Credit Scheme)	-	-	-	-	-	-	-	-	-	-
	B. OTHERS	-	-	-	-	-	-	-	-	-	-
INFRASTRUCTURE LOAN	A. PAIF (Power and Aviation Intervention Fund)	-	-	-	-	-	-	-	-	-	-
	C. OTHERS (CBN Healthcare Intervention Facility)	1,945,292,667.16	41,115,683.65	24,659,263.92	1,903,660,893.05	41,631,774.11	24,143,173.46	1,861,506,550.43	42,154,342.62	23,620,604.95	-
MICRO SMALL MEDIUM	2,000,000,000.00	-	-	2,000,000,000.00	-	-	-	2,000,000,000.00	-	-	-
JUDEGEMENT DEBTS	A. FGN JUDGEMENT DEBTS	-	-	-	-	-	-	-	-	-	-
	B. OTHER JUDGEMENT DEBTS	-	-	-	-	-	-	-	-	-	-
GOVT - GOVT DEBTS	A. State Govt to Federal Govt	-	-	-	-	-	-	-	-	-	-
	B. State Govt to Local Govt Authorities	-	-	-	-	-	-	-	-	-	-
	C. Others: FGN Education Intervention	-	-	-	-	-	-	-	-	-	-
CONTRACTORS' ARREARS	16,629,035,758.50	1,629,760,622.27	-	17,219,278,955.77	4,879,287,256.03	-	5,469,530,453.30	17,219,278,955.77	-	-	-
PENSION AND GRATUITY	9,482,491,439.90	755,323,919.07	-	10,511,673,561.81	-	-	1,029,182,121.91	10,511,673,561.81	-	-	-
SALARY ARREARS AND OTHER	-	-	-	-	-	-	-	-	-	-	-
OTHER DEBTS	A. Pledges	-	-	-	-	-	-	-	-	-	-
	B. Others	-	-	-	-	-	-	-	-	-	-
TOTAL	82,473,640,326.98	4,596,481,864.23	940,051,359.44	82,266,848,379.76	6,705,504,522.43	898,538,680.30	6,498,712,575.21	71,526,276,862.44	10,740,571,517.32	832,051,849.37	-

Source: Gombe State Debt Management Agency, 2021

3.1 Third Quarter 2021 Domestic Debt Report (July - September)

DOMESTIC DEBT DATA REPORTING TEMPLATE FOR STATES AND FCT												
GOMBE STATE DOMESTIC DEBT DATA AS AT SEPTEMBER 30, 2021												
AMOUNT IN NAIRA												
DEBT CATEGORY	2ND QUARTER (APRIL - JUNE 2021)			3RD QUARTER (JULY - SEPTEMBER 2021)				4TH QUARTER (OCTOBER - DECEMBER 2021)				
	HISTORICAL			ACTUAL				PROJECTION				
	DEBT STOCK	DEBT SERVICE		DEBT STOCK	DEBT SERVICE		NEW LOAN/ DISBURSEMENT/ARREARS/ DEBTS	DEBT STOCK	DEBT SERVICE		NEW LOAN/ DISBURSEMENT/ARREARS/ DEBTS	
PRINCIPAL		INTEREST	PRINCIPAL		INTEREST	PRINCIPAL			INTEREST			
BUDGET SUPPORT FACILITY	17,490,181,008.90	-	-	17,462,526,796.87	27,654,212.03	437,070,141.22	-	17,434,175,452.24	28,351,344.63	436,283,008.62	-	
SALARY BAIL-OUT	4,503,869,602.88	-	-	4,469,994,981.46	33,874,621.42	101,084,271.95	-	4,435,352,450.43	34,642,531.03	100,316,362.34	-	
RESTRUCTURED COMMERCIAL BANK LOANS (FGN BONDS)	-	-	-	-	-	-	-	-	-	-	-	
EXCESS CRUDE ACCOUNT (ECA) LOAN	9,007,739,205.09	-	-	8,939,989,962.21	67,749,242.88	202,168,543.89	-	8,871,220,669.79	68,769,292.42	201,148,494.35	-	
STATE BONDS	12,676,335,898.93	952,163,663.91	607,248,150.63	11,620,693,979.67	1,055,641,919.26	523,445,500.85	-	10,537,489,498.59	1,083,204,481.08	495,882,939.03	-	
COMMERCIAL BANK LOANS	7,085,781,641.92	832,421,828.38	267,147,356.21	6,217,921,567.72	867,860,074.20	230,210,010.87	-	5,324,910,687.38	893,010,880.34	207,289,356.22	-	
AGRIC. LOAN	A. CACS (Commercial Agriculture Credit Scheme)	-	-	-	-	-	-	-	-	-	-	
	B. AADS (Accelerated Agric. Development Scheme)	-	-	-	-	-	-	-	-	-	-	
	B. OTHERS	-	-	-	-	-	-	-	-	-	-	
INFRASTRUCTURE LOAN	A. PAIF (Power and Aviation Intervention Fund)	-	-	-	-	-	-	-	-	-	-	
	B. Family Homes Fund	-	-	-	-	-	-	-	-	-	-	
	C. OTHERS	-	-	-	-	-	-	-	-	-	-	
OTHER FEDERAL GOVERNMENT INTERVENTION LOANS	A. CBN (COVID 19) Health Intervention Fund	1,913,471,789.42	37,638,355.17	43,619,096.75	1,874,980,203.91	38,491,585.51	42,765,866.41	1,835,616,046.03	39,364,157.88	41,893,294.04	-	
	B. OTHERS	-	-	-	-	-	-	-	-	-	-	
MICRO SMALL MEDIUM ENTERPRISE DEVELOPMENT FUND (MSMEDF)	2,000,000,000.00	-	-	2,000,000,000.00	-	-	-	2,000,000,000.00	-	-	-	
JUDGEMENT DEBTS	A. FGN JUDGEMENT DEBTS	-	-	-	-	-	-	-	-	-	-	
	B. OTHER JUDGEMENT DEBTS	-	-	-	-	-	-	-	-	-	-	
GOVT - GOVT DEBTS	A. State Govt to Federal Govt	-	-	-	-	-	-	-	-	-	-	
	B. State Govt to Local Govt Authorities	-	-	-	-	-	-	-	-	-	-	
	C. Others	-	-	-	-	-	-	-	-	-	-	
CONTRACTORS' ARREARS	17,219,278,955.77	4,879,287,256.03	-	18,806,171,345.50	539,705,186.90	-	2,126,597,576.63	18,806,171,345.50	-	-	-	
PENSION AND GRATUITY ARREARS	10,511,673,561.81	-	-	10,895,529,375.19	-	-	383,855,813.38	10,895,529,375.19	-	-	-	
SALARY ARREARS AND OTHER STAFF CLAIMS	-	-	-	-	-	-	-	-	-	-	-	
OTHER DEBTS	A. Pledges	-	-	-	-	-	-	-	-	-	-	
	B. Others	-	-	-	-	-	-	-	-	-	-	
TOTAL	82,408,331,664.72	6,701,511,103.49	918,014,603.59	82,287,808,212.53	2,630,976,842.20	1,536,744,335.19	2,510,453,390.01	80,140,465,525.15	2,147,342,687.38	1,482,813,454.60	-	

Source: Gombe State Debt Management Agency, 2021

3.1 Fourth Quarter 2021 Domestic Debt Report (October - December)

DOMESTIC DEBT DATA REPORTING TEMPLATE FOR STATES AND FCT												
GOMBE STATE DOMESTIC DEBT DATA AS AT DECEMBER 31, 2021												
AMOUNT IN NAIRA												
DEBT CATEGORY	3RD QUARTER (JULY - SEPTEMBER 2021)			4TH QUARTER (OCTOBER - DECEMBER 2021)				1ST QUARTER (JANUARY - MARCH 2022)				
	DEBT STOCK	HISTORICAL		DEBT STOCK	ACTUAL		NEW LOAN/ DISBURSEMENT/ARREARS/ DEBTS	DEBT STOCK	PROJECTION		NEW LOAN/ DISBURSEMENT/ARREARS/ DEBTS	
		DEBT SERVICE			DEBT SERVICE				DEBT SERVICE			
		PRINCIPAL	INTEREST		PRINCIPAL	INTEREST			PRINCIPAL	INTEREST		
BUDGET SUPPORT FACILITY	17,462,526,796.87	27,654,212.03	437,070,141.22	17,434,175,452.24	28,351,344.63	436,373,008.62	-	17,405,109,401.05	29,066,051.19	435,658,302.06	-	
SALARY BAIL-OUT	4,469,994,981.46	33,874,621.42	101,084,271.95	4,435,352,450.43	34,642,531.03	100,316,362.34	-	4,399,924,601.89	35,427,848.54	99,531,044.84	-	
RESTRUCTURED COMMERCIAL BANK LOANS (FGN BONDS)	-	-	-	-	-	-	-	-	-	-	-	
EXCESS CRUDE ACCOUNT (ECA) LOAN	8,939,989,962.21	67,749,242.88	202,168,543.89	8,870,704,900.09	69,285,062.12	200,632,724.65	-	8,799,849,202.99	70,855,697.10	199,062,089.67	-	
STATE BONDS	11,620,693,979.67	1,055,641,919.26	523,445,500.85	10,522,875,310.02	1,097,818,669.65	481,268,750.46	-	9,683,114,583.39	839,760,726.63	394,602,212.40	-	
COMMERCIAL BANK LOANS	6,217,921,567.72	867,860,074.20	230,210,010.87	-	6,217,921,567.72	750,646,597.22	-	-	-	-	-	
AGRIC. LOAN	A. CACS (Commercial Agriculture Credit Scheme)	-	-	-	-	-	-	-	-	-	-	
	B. AADS (Accelerated Agric. Development Scheme)	-	-	-	-	-	-	-	-	-	-	
	B. OTHERS	-	-	-	-	-	-	-	-	-	-	
INFRASTRUCTURE LOAN	A. PAIF (Power and Aviation Intervention Fund)	-	-	-	-	-	-	-	-	-	-	
	B. Family Homes Fund	-	-	-	-	-	-	-	-	-	-	
	C. OTHERS	-	-	-	-	-	-	-	-	-	-	
OTHER FEDERAL GOVERNMENT INTERVENTION LOANS	A. CBN (COVID 19) Health Intervention Fund	1,874,980,203.91	38,491,585.51	42,765,866.41	1,835,616,046.03	39,364,157.88	41,893,294.04	1,795,359,535.28	40,256,510.75	41,000,941.18	-	
	B. OTHERS	-	-	-	-	-	-	-	-	-	-	
MICRO SMALL MEDIUM ENTERPRISE DEVELOPMENT FUND (MSMEDF)	2,000,000,000.00	-	-	2,000,000,000.00	-	-	-	2,000,000,000.00	-	-	-	
JUDGEMENT DEBTS	A. FGN JUDGEMENT DEBTS	-	-	-	-	-	-	-	-	-	-	
	B. OTHER JUDGEMENT DEBTS	-	-	-	-	-	-	-	-	-	-	
GOVT - GOVT DEBTS	A. State Govt to Federal Govt	-	-	-	-	-	-	-	-	-	-	
	B. State Govt to Local Govt Authorities	-	-	-	-	-	-	-	-	-	-	
	C. Others	-	-	-	-	-	-	-	-	-	-	
CONTRACTORS' ARREARS	18,806,171,345.50	539,705,186.90	-	13,566,643,921.21	7,224,473,364.69	-	1,984,945,940.40	13,566,643,921.21	-	-	-	
PENSION AND GRATUITY ARREARS	10,895,529,375.19	-	-	10,466,046,415.92	755,000,000.00	-	325,517,040.73	10,466,046,415.92	-	-	-	
SALARY ARREARS AND OTHER STAFF CLAIMS	-	-	-	-	-	-	-	-	-	-	-	
OTHER DEBTS	A. Pledges	-	-	-	-	-	-	-	-	-	-	
	B. Others	-	-	-	-	-	-	-	-	-	-	
TOTAL	82,287,808,212.53	2,630,976,842.20	1,536,744,335.19	69,131,414,495.94	15,466,856,697.72	2,011,130,737.33	2,310,462,981.13	68,116,047,661.73	1,015,366,834.21	1,169,854,590.15	-	

Source: Gombe State Debt Management Agency, 2021