

GREBS

(GENDER-RESPONSIVE EDUCATION BUDGETING AND SPENDING)

COMPLIANCE ASSESSMENT

GOMBE STATE

2022 – 2025



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Table of Contents

Executive Summary	2
Key Statistics at a Glance	2
Key Findings	2
1 Introduction	3
1.1 Background and Objectives	3
1.2 Scope and Coverage	3
2 Methodology	4
2.1 Data Collection and Classification	4
2.2 Limitations	4
3 Findings	5
3.1 Overall GREBS-Compliant Allocations (2022–2025)	5
3.2 Trend Analysis: Year-on-Year Changes	5
3.3 Distribution by Ministry	7
3.4 Budget Execution Analysis	8
3.5 GREBS-Compliant Allocation as % of Total State Budget	10
4 Analysis (Ministry by Ministry)	11
4.1 Ministry of Education	11
4.2 Ministry of Health	13
4.3 Ministry of Women Affairs and Social Inclusion	14
4.4 Ministry of Budget and Economic Planning	16
4.5 Ministry of Justice	18
5 Insights	19
5.1 Strengths	19
5.2 Challenges and Gaps	20

6	Limitations	21
6.1	Broad and Ambiguous Budget Line Descriptions	21
6.2	Unclear Budget Line Specifications	21
7	Recommendations	22
7.1	Increasing and Rebalancing Allocations	22
7.2	Improving Spending and Accountability	22
7.3	Closing the Transparency Gap	23
7.4	Expanding Coverage and Capacity	23
8	Conclusion	24
	Annexe A: State and Ministry Budget Context (2022–2025)	25
	Annexe B: Formulas and Calculations	26
	References	27

Disclaimer:

This report should be treated as a preliminary assessment and advocacy tool. It should not be used as a definitive or comprehensive assessment of Gombe State's gender-responsive education budgeting and spending, nor as a basis for punitive judgements given the data constraints described above.

Executive Summary

This report presents an analysis of gender-responsive budgeting and spending (GREBS) in Gombe State across four fiscal years (2022–2025), examining budget allocations and actual expenditures in five areas of government: Education, Health, Women Affairs and Social Development, Budget and Economic Planning, and Justice. The analysis identifies 468 GREBS-compliant budget lines across the four-year period, with a total allocation of ₦55.54 billion.

Key Statistics at a Glance

₦55.54B Total GREBS-Compliant Allocation Across four fiscal years	468 Lines GREBS-Compliant Budget Lines Across four fiscal years	All Tracked Budget Lines with Spend Data
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Key Findings

- Total GREBS-compliant allocation (2022–2025): ₦55.54 billion across 468 budget lines in four ministries.
- Ministry of Education dominates at 95.6% of total GREBS-compliant allocation (₦53.11B of ₦55.54B).
- GREBS-compliant allocations as a share of the state budget ranged from 4.20% to 6.06% across the four years.
- All 468 budget lines were tracked for actual expenditure. Where ₦0.00 is recorded, it confirms zero was spent.
- Ministry of Health recorded over-execution in 2022 (120.5%) and 2024 (707.5%) on ANRIN lines, reflecting supplementary releases beyond original allocations.
- Ministry of Women Affairs and Social Development recorded near-zero actual spend across all four years (₦1.8M in 2022 on recurrent lines only), indicating a persistent implementation gap on capital lines.
- Ministry of Budget and Economic Planning recorded partial execution only with the highest percentage in 2024 (27.5%) and 2022 (21.4%).
- Ministry of Justice was assessed across all four years; no GREBS-compliant budget line was identified in any year.
- A significant portion of Education budget lines, while classified as GREBS-compliant, used broad infrastructure descriptions without explicit gender-targeting language. This is acknowledged as a classification limitation.

1 Introduction

1.1 Background and Objectives

Gender-responsive budgeting is a critical tool for advancing gender equality and ensuring that public resources address the specific needs of women, girls, men, and boys. This analysis examines Gombe State's commitment to gender-responsive education budgeting over four fiscal years (2022–2025) across four key ministries and the Ministry of Justice: Education, Health, Women Affairs and Social Development, Budget and Economic Planning, and Justice.

Objectives:

1. Identify and quantify GREBS-compliant budget lines in Gombe State budgets (2022–2025).
2. Assess GREBS-compliant allocation trends over the four-year period.
3. Analyse actual expenditure rates against allocations for all identified budget lines.
4. Examine the distribution of GREBS-compliant allocations across relevant ministries.
5. Provide evidence-based recommendations for improving gender-responsive education budgeting and spending in Gombe State.

1.2 Scope and Coverage

Category	Details
Ministries Covered	Education, Health, Women Affairs and Social Development, Budget and Economic Planning, and Justice (assessed — no GREBS-Compliant lines found)
Time Period	Four years: 2022, 2023, 2024, and 2025 budget cycles
Geographic Scope	Gombe State, Nigeria
Budget Lines Analysed	468 GREBS-compliant budget lines (all with spend data recorded)
Data Sources	Gombe State Appropriation Acts and Budget Performance Reports (2022–2025)

2 Methodology

2.1 Data Collection and Classification

Budget documents for Gombe State (2022–2025) were reviewed by GREBS Fellows to identify budget lines that are gender-responsive for the purpose of advancing enrolment, retention, and completion of basic education. A budget line was classified as gender-responsive if it explicitly targets women or girls, addresses gender-specific needs (e.g., WASH, scholarships, nutrition, boarding facilities), promotes gender equality or women's empowerment, or responds to gender-based violence or discrimination.

For each identified budget line, the following metrics were extracted or computed directly from the raw data provided by GREBS Fellows:

- Budget Line Allocation — the total amount appropriated.
- Amount Spent — actual expenditure as recorded in Budget Performance Reports. A figure of ₦0.00 confirms zero was disbursed. All 468 budget lines have spend data recorded.
- Actual Spend Rate — computed for all lines as $(\text{Amount Spent} \div \text{Allocation}) \times 100$.
- GREBS-Compliant Allocation as % of State Total Budget — per year.
- Year-on-Year (YoY) change and Compound Annual Growth Rate (CAGR) — annualised growth rate from 2022 to 2025.

2.2 Limitations

1. **Broad and Ambiguous Budget Line Descriptions:** A significant portion of Education budget lines consist of general school construction and renovation projects described without explicit reference to gender or girl-child targeting. These were classified as GREBS-compliant based on project type, institution name (e.g., GGSS, GJSS, GGSSS), and GREBS Fellow assessment, but their gender-responsiveness is inferential rather than explicit. This inflates the count of GREBS-compliant lines and should be noted when interpreting totals. Future budget cycles should require explicit gender-targeting language in all GREBS-classified lines.
2. **Over-Execution in Some Lines:** Certain budget lines, particularly ANRIN in Health (2022 and 2024) and Education lines in 2023 and 2025 recorded actual spend exceeding allocations. This reflects supplementary budget releases beyond original appropriations and is discussed in the relevant ministry sections. It is not a data error.
3. **Partial Ministry Coverage:** This analysis covers four ministries plus a Justice assessment. Additional GREBS-compliant lines may exist in other ministries not reviewed, such as Agriculture, Youth, Water Resources, and Environment. The findings represent a minimum baseline of GREBS investment in Gombe State.

3 Findings

3.1 Overall GREBS-Compliant Allocations (2022–2025)

Indicator	Value
Total GREBS-Compliant Budget Lines	468 lines across 4 years
Total GREBS-Compliant Allocation (2022–2025)	₦55,538,235,000 (₦55.54B)
Average GREBS-Compliant Allocation Per Budget Line	₦118.7 million
Budget Lines with Spend Data Recorded	468 of 468 (100%)
Total Actual Expenditure (all ministries, all years)	₦53.78B
Ministry of Justice	Assessed across all 4 years — no GREBS-compliant lines identified

3.2 Trend Analysis: Year-on-Year Changes

Total GREBS-compliant allocation nearly doubled between 2022 and 2024, driven primarily by a surge in Education capital projects and World Bank-financed programmes (AGILE, IDEAS, BESDA). The CAGR of 28.7% between 2022 and 2025 reflects this expansion, though allocation fell in 2025 from the 2024 peak as some large capital commitments were completed.

Year	# of Budget Lines	Total Allocation (₦)	Total State Budget (₦)	YoY Change	CAGR
2022	111	₦8.92B	₦155.0B	—	—
2023	96	₦10.23B	₦168.4B	+14.7%	—
2024	114	₦17.35B	₦364.7B	+69.6%	—
2025	147	₦19.04B	₦451.7B	+9.7%	28.7%

Source: Gombe State Appropriation Acts and Budget Performance Reports (2022–2025).

Key Observations:

- 2022 to 2023:** GREBS-compliant allocation grew by 14.7% — from ₦8.92B to ₦10.23B — with one fewer budget line, indicating larger average allocations per line.
- 2023 to 2024:** Allocation more than doubled (+69.6%) — from ₦10.23B to ₦17.35B — driven by Education capital items including AGILE-AF (₦851.6M), BESDA (₦5.01B), and the Model/ Mega Secondary Schools programme (₦1.49B).
- 2024 to 2025:** Allocation increased by 9.7% — from ₦17.35B to ₦19.04B — reflecting continued expansion of school infrastructure and ongoing World Bank-financed programmes despite the highest number of budget lines (143) in the review period.
- Budget lines grew steadily from 111 (2022) to 147 (2025), indicating expanding coverage of gender-responsive programming across Gombe’s education sector.

Figure 1: Total GREBS-Compliant Allocation & Budget Lines by Year (2022–2025)

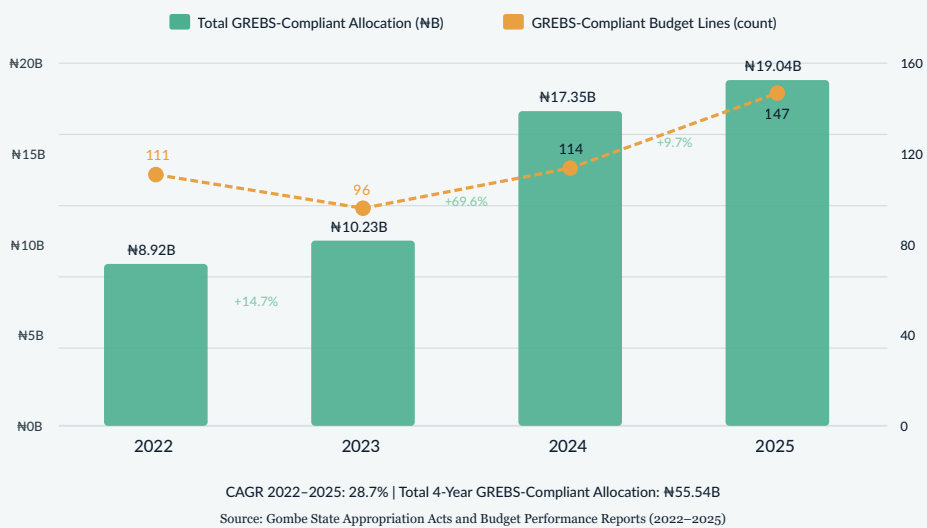
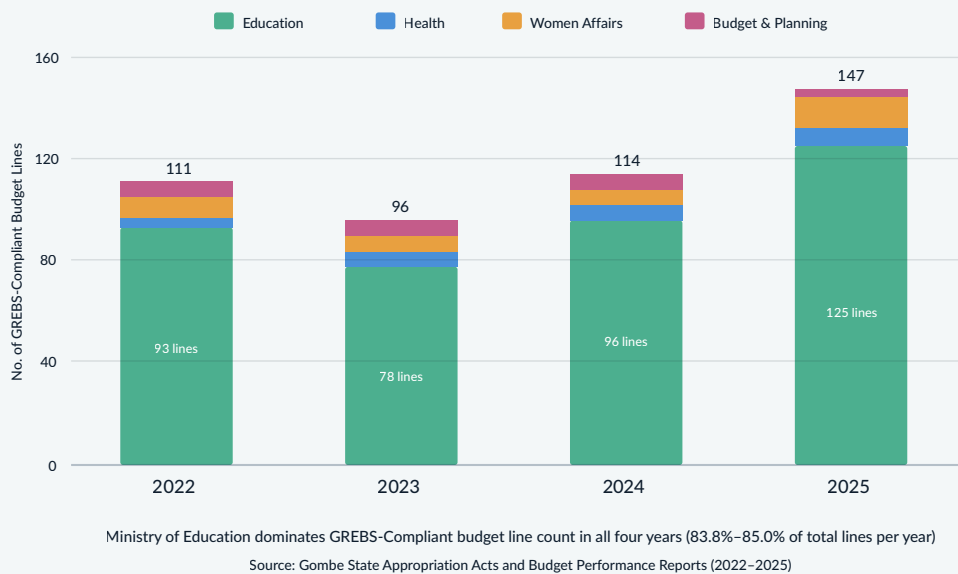


Figure 2: GREBS-Compliant Budget Lines by Ministry and Year



3.3 Distribution by Ministry

The Ministry of Education accounts for 95.6% (₦53.11B) of the total ₦55.54B across all four years. The remaining three ministries collectively account for 4.4% (₦2.43B). The Ministry of Justice was assessed across all four years and no GREBS-compliant budget lines were identified. This concentration means Gombe State's GREBS-compliant investment profile is almost entirely shaped by the Ministry of Education.

Ministry	4-Year GREB-Compliant Allocation	% of Total Budget	# of GREB-Compliant Budget Lines	Average GREB-Compliant Allocation Per Budget Line	Actual Spend Rate [†]
• Education	₦53.11B	95.6%	392	₦135.5M	~100%+ [†]
• Health	₦1.79B	3.2%	23	₦77.6M	70.4%
• Women Affairs	₦295.0M	0.5%	32	₦9.2M	0.0%
• Budget & Planning	₦352.4M	0.6%	21	₦16.8M	31.8%
• Justice	N/A	N/A	0 (assessed)	N/A	N/A
TOTAL	₦55.54B	100%	468	₦118.7M	—

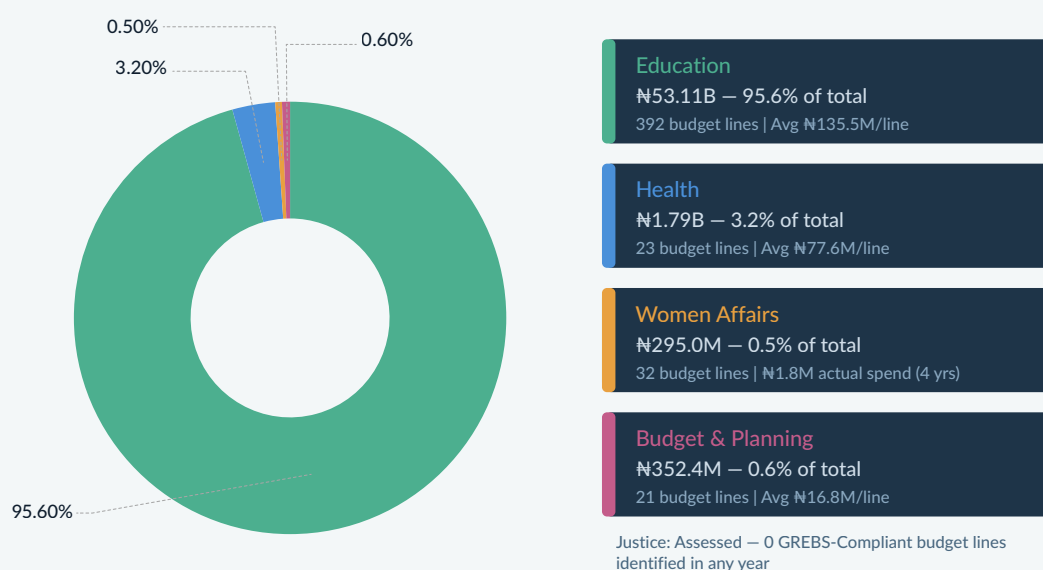
[†]Execution rate applicable to Ministry of Education only (24 of 50 budget lines tracked). No actual spend data available for Ministries of Health, Women Affairs & Social Inclusion, and Budget & Economic Planning in any of the four years under review.

Key Insights:

- 1. Education (95.6%, ₦53.11B):** Dominates through school infrastructure, World Bank programmes (AGILE, IDEAS, BESDA), UBEC/SUBEB cycles, student feeding, and boarding facilities.
- 2. Health (3.2%, ₦1.79B):** Second-largest share with meaningful execution — ANRIN recorded over-execution in 2022 and 2024, indicating strong demand and supplementary releases.
- 3. Women Affairs (0.5%, ₦295.0M):** Despite 32 budget lines, the Ministry recorded near-zero actual spend across all four years (₦1.8M in 2022 on recurrent lines only)— a persistent and critical implementation failure for the ministry with the most direct gender mandate.
- 4. Budget & Economic Planning (0.6%, ₦352.4M):** Partial execution in 2022 (21.4%), 2023 (4.2%), and 2024 (27.5%). In 2025, 3 GREBS-compliant lines were recorded with ₦43M allocated and near-complete execution (98.6%).
- 5. Justice:** Assessed in all four years — no GREBS-compliant budget lines were identified. This is a confirmed finding, not a data gap.

Figure 3: Ministry Share of Total GREBS-Compliant Allocation (2022–2025)

Total: ₦55.54 Billion across 468 GREBS-Compliant Budget Lines



3.4 Budget Execution Analysis

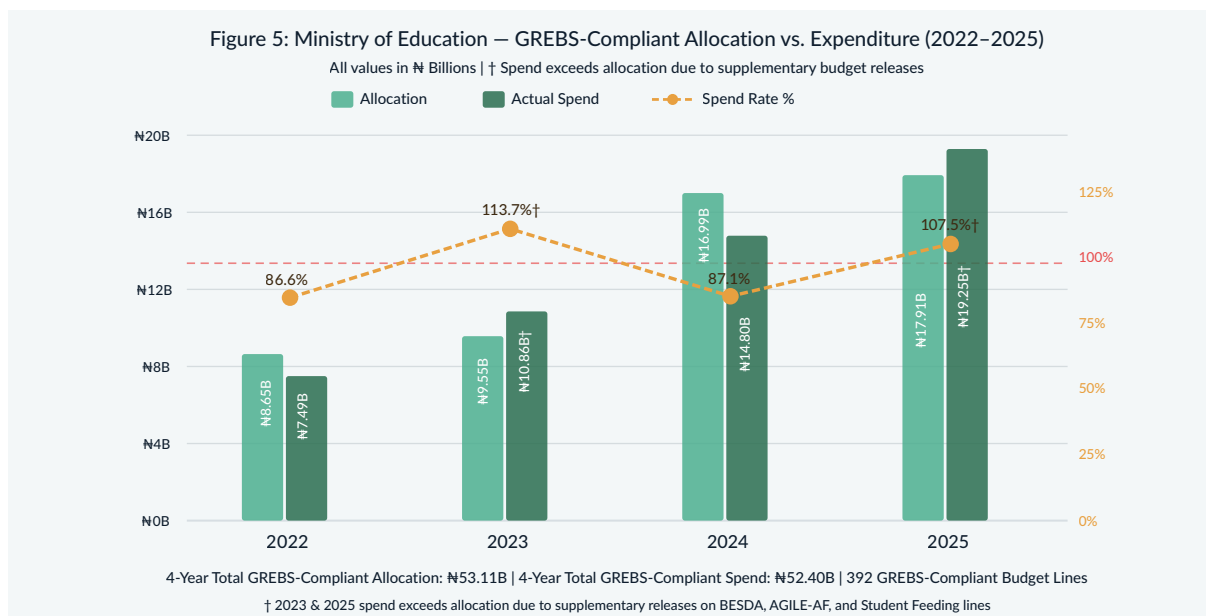
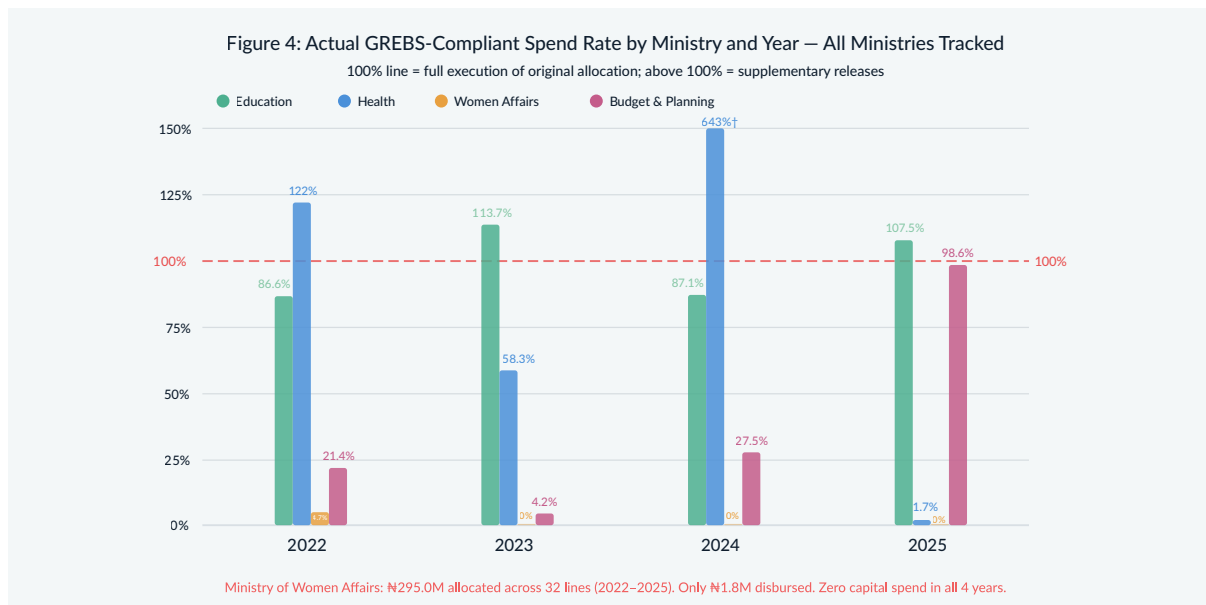
All 468 GREBS-compliant budget lines were tracked for actual expenditure. Where ₦0.00 is recorded, this confirms the line was monitored and nothing was disbursed. The table below presents the execution position for each ministry, by year and in aggregate.

Ministry	Year	GREBS-Compliant Lines	Total Allocation	Total Actual Spend	Spend Rate
Education	2022	93	₦8.65B	₦7.49B	86.6%
	2023	78	₦9.55B	₦10.86B [†]	113.7% [†]
	2024	96	₦16.99B	₦14.80B	87.1%
	2025	125	₦17.91B	₦19.25B [†]	107.5% [†]
Health	2022	4	₦186.0M	₦216.8M [†]	122.0% [†]
	2023	6	₦541.5M	₦315.9M	58.3%
	2024	6	₦112.0M	₦720.6M [†]	643% [†]
	2025	7	₦946.0M	₦16.2M	1.7%
Women Affairs	2022	8	₦38.0M	₦1.8M	4.7%
	2023	6	₦85.0M	₦0.00	0.0%
	2024	6	₦36.0M	₦0.00	0.0%
	2025	12	₦136.0M	₦0.00	0.0%
Budget & Planning	2022	6	₦39.5M	₦8.5M	21.4%
	2023	6	₦55.5M	₦2.3M	4.2%
	2024	6	₦214.4M	₦58.9M	27.5%
	2025	3	₦43.0M	₦42.4M	98.6%

[†] Spend exceeding allocation reflects supplementary budget releases above original appropriations. This is discussed in the relevant ministry sections.

Key Observations: Budget Execution by Ministry

1. Education: Execution was 86.6% in 2022, 113.7% in 2023, 87.1% in 2024, and 107.5% in 2025. The 2023 and 2025 figures exceed 100% due to supplementary releases — particularly on AGILE-AF and BESDA lines — which are discussed in Section 4.1.
2. Health: Execution was 122.0% (2022) and 643.4% (2024) — both driven by ANRIN over-execution reflecting supplementary releases for nutrition programmes. Execution was 57.5% in 2023, and 1.7% in 2025 (₦16.2M of ₦946M) as the ANRIN 2.0 procurement cycle had not yet completed.
3. Women Affairs: ₦1.8M was spent in 2022 on recurrent lines (Child Protection Services), but ₦0.00 was recorded on capital budget lines in all four years. Total spend across 32 GREBS-compliant lines was ₦1.8M against ₦295.0M allocated.
4. Budget & Planning: Partial execution in 2022 (21.4%, ₦8.5M of ₦39.5M), 2023 (4.2%, ₦2.3M of ₦55.5M), and 2024 (27.5%, ₦58.9M of ₦214.4M). In 2025, 3 GREBS-Compliant lines recorded with near-complete execution (₦42.4M of ₦43M, 98.6%).



3.5 GREBS-Compliant Allocation as % of Total State Budget

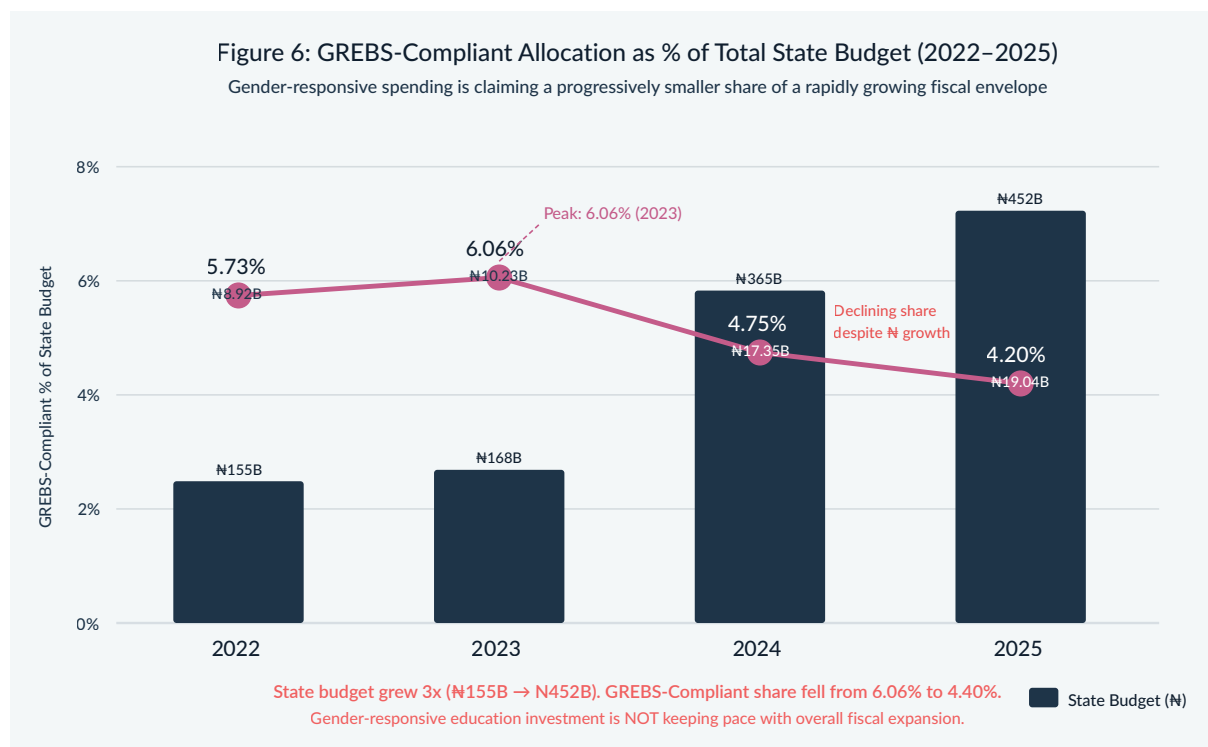
The table below shows GREBS-compliant allocation as a percentage of the state total budget for each fiscal year. Gombe State's total budget grew from ₦154.96B (2022) to ₦451.66B (2025), but GREBS-compliant allocations did not scale proportionately.

Year	Total State Budget (₦)	GREBS-Compliant Allocation (₦)	GREBS-Compliant Allocation as % of Total State Budget
2022	₦154.96B	₦8.92B	5.73%
2023	₦168.37B	₦10.23B	6.06%
2024	₦364.71B	₦17.35B	4.75%
2025	₦451.66B	₦19.04B	4.20%

Source: Gombe State Appropriation Acts and Budget Performance Reports (2022–2025).

! Critical Finding:

GREBS-compliant allocations peaked at 6.06% of the state budget in 2023. As Gombe's total budget grew from ₦154.96B to ₦451.66B, GREBS-compliant allocations did not keep pace — falling to 4.20% in 2025. Gender-responsive education programmes are claiming a progressively smaller share of a rapidly growing fiscal envelope.



4 Analysis (Ministry by Ministry)

4.1 Ministry of Education

Metric	2022	2023	2024	2025
GREBS-Compliant Budget Lines	93	78	96	125
GREBS-compliant Lines (of Total)	93/183 (50.8%)	78/182 (42.9%)	96/203 (47.3%)	125/235 (53.2%)
Total GREBS-Compliant Allocation	₦8.65B	₦9.55B	₦16.99B	₦17.91B
Total Actual Spend	₦7.49B	₦10.86B [†]	₦14.80B	₦19.25B [†]
Actual Spend Rate	86.6%	113.7% [†]	87.1%	107.5% [†]
Ministry's Total Budget	₦9.55B	₦10.57B	₦17.52B	₦22.15B

[†] Spend exceeding allocation in 2023 and 2025 reflects supplementary budget releases above original appropriations, particularly on AGILE-AF and BESDA programme lines.

The Ministry of Education accounts for 95.6% of all GREBS-compliant allocations in Gombe State. Its GREBS profile spans over 392 budget lines including: BESDA (Better Education Service Delivery for All), AGILE-AF and IDEAS World Bank projects, UBEC/SUBEB project cycles, student feeding programmes, school construction and renovation across all LGAs, boarding school facilities (mattresses, bunk beds, hostel renovations), WASH activities, WAEC/NECO examination support, girl-child education-specific construction lines, and Early Childhood Care and Development (ECCDE) infrastructure.

GREBS-compliant lines as a proportion of the Ministry's total budget: 93 of 183 lines (50.8%) in 2022; 78 of 182 (42.9%) in 2023; 96 of 203 (47.3%) in 2024; and 125 of 235 (53.2%) in 2025. Over half of the Ministry's 2025 budget lines are GREBS-classified, reflecting the deepening mainstreaming of

gender-responsive programming in Education. In 2022, execution stood at 86.6% with strong performance on BESDA (₦1.35B of ₦1.60B) and UBEC/SUBEB 2020 (₦834.3M of ₦1.0B). In 2023, supplementary releases on BESDA and Student Feeding pushed total spend to 113.7% of allocation. In 2024, execution was 87.1% with near-complete delivery on AGILE-AF (100%), IDEAS (100%), BESDA (100%), and UBEC/SUBEB 2023 (100%), while the Model/Mega Secondary Schools programme underperformed at 54.1% (₦804.4M of ₦1.49B). In 2025, total spend reached 107.5% of allocation, principally because AGILE-AF recorded ₦10.19B in actual disbursements against a ₦3.0B allocation — a 339.7% execution rate reflecting major supplementary releases for this World Bank-financed programme. Proper needs assessment prior to appropriation would help ensure allocations better reflect likely disbursement.



Note: While the Ministry of Education has the largest GREBS-compliant allocation, many budget lines use broad infrastructure descriptions (e.g., 'Construction Work at GSS Pindiga', 'Renovation Works at GCDSS Kwami') without explicit gender-targeting language. These are classified as GREBS-compliant based on institution type and GREBS Fellow assessment, but their gender-responsiveness is inferential. This inflates the count of GREBS-compliant lines and should be addressed in future budget preparation through explicit gender-tagging requirements.

Table 2: Ministry of Education — GREBS-Compliant Budget Lines (2022–2025)

Year	Budget Line	Allocated	Spent	Actual Spend Rate
2022	Better Education Service Delivery For All [BESDA]	1,600,000,000	1,352,965,562	84.6%
2022	Implementation of 2020 UBEC/SUBEB Projects	1,000,000,000	834,257,550	83.4%
2022	Implementation of 2021 UBEC/SUBEB Project	400,000,000	0.00	0.0%
2022	Construction Work at GDSS Akko (Girl-Child Education vote)	10,000,000	0.00	0.0%
2022	Purchase of Student Mattress for Boarding Schools	15,000,000	0.00	0.0%
2023	Better Education Service Delivery For All [BESDA]	1,600,000,000	2,009,617,682 [†]	125.6% [†]
2023	Implementation of 2022 UBEC/SUBEB Projects	500,000,000	499,984,300	100.0%
2023	Student Feeding	575,000,000	641,285,440 [†]	111.5% [†]
2023	WAEC/NECO Examination Expenses	516,000,000	515,884,099	100.0%
2024	Better Education Service Delivery For All [BESDA]	5,014,700,000	5,014,698,650	100.0%
2024	Implementation of AGILE-AF Project (World Bank)	851,604,000	851,603,411	100.0%
2024	Establishment of Model/Mega Secondary Schools	1,487,796,000	804,417,586	54.1%
2024	Implementation of 2023 UBEC/SUBEB Project (Statewide)	783,700,000	783,690,478	100.0%
2025	AGILE-AF — Construction & Rehabilitation of Educ. Facilities	3,000,000,000	10,190,453,705 [†]	339.7% [†]
2025	Establishment of 9 Model/Mega Secondary Schools	1,700,000,000	3,357,853,293 [†]	197.5% [†]
2025	BESDA Phase I — Health, Water & Nutritious Food (Primary)	540,000,000	217,500,000	40.3%
2025	Mega Govt Girls College Doma — Bima, Swilli & Balanga House Renovations	76,000,000	69,435,823	93.4%
2025	Integration of Almajiri School System (IsDB)	1,000,000,000	0.00	0.0%

4.2 Ministry of Health

Metric	2022	2023	2024	2025
GREBS-Compliant Budget Lines	4	6	6	7
GREBS-Compliant Lines (of Total)	4/223 (1.8%)	6/253 (2.4%)	6/275 (2.2%)	7/289 (2.4%)
Total GREBS-Compliant Allocation	₦186.0M	₦541.5M	₦112.0M	₦946.0M
Total Actual Spend	₦216.8M†	₦315.9M	₦720.6M†	₦16.2M
Actual Spend Rate	122.0%†	58.3%	643.4%†	1.7%
Ministry's Total Budget	₦16.15B	₦14.81B	₦9.11B	₦22.51B

† Over-execution on ANRIN lines in 2022 and 2024 reflects supplementary releases above original allocations for this nutrition programme. Child Protection Services recorded ₦0.00 spend in all years it appeared, confirming the line was tracked and nothing disbursed.

GREBS-compliant budget lines of the Ministry of Health were identified across all four years, centred on two recurring programmes: the Accelerated Nutrition Results in Nigeria (ANRIN) and Child Protection Services (UNICEF-supported). ANRIN addresses malnutrition in children and girls specifically — improving health, cognition, and school attendance. Child Protection Services address exploitation and abuse that disrupt girls' schooling.

GREBS-compliant lines as a proportion of the Ministry's total budget: 4 of 223 lines (1.8%) in 2022; 6 of 253 (2.4%) in 2023; 6 of 275 (2.2%) in 2024; and 7 of 289 (2.4%) in 2025. While the proportion remains below 3% each year, the absolute allocation per GREBS-Compliant line is the highest of any ministry (average ₦77.6M per line) reflecting the capital-intensive nature of nutrition programmes.

In 2022, ANRIN received ₦186M in allocation but ₦216.8M was actually disbursed (120.1%) — a supplementary release reflecting high programme demand. In 2023, spend was 58.3% (₦315.9M of ₦541.5M), with Child Protection recording zero spend. In 2024, ANRIN 2.0 recorded extraordinary over-execution at 643.4% (₦720.6M spent against ₦112M allocated), again reflecting substantial supplementary releases for this World Bank nutrition programme. In 2025, the Ministry budgeted ₦946M — the largest Health GREBS-Compliant allocation in the review period — primarily driven by the ANRIN 2.0 fortified food procurement. Only ₦16.2M was spent as at the time of reporting (1.7%), indicating most of the procurement had not yet been completed.

Table 3: Ministry of Health — GREBS-Compliant Budget Lines (2022–2024)

Year	GREBS-Compliant Budget Line	Allocated	Spent	Actual Spend Rate
2022	Acceleration Nutrition Results in Nigeria [ANRIN]	180,000,000	216,813,528†	120.1%†
2022	Nutrition Activities/Intervention	3,500,000	500,000	14.3%
2022	Immunization Services	10,000,000	9,535,930	95.4%
2022	Child Protection Services	10,000,000	0.00	0.0%
2023	Child Protection Services (UNICEF)	5,000,000	0.00	0.0%

Year	GREBS-Compliant Budget Line	Allocated	Spent	Actual Spend Rate
2023	Acceleration Nutrition Results in Nigeria [ANRIN]	510,000,000	311,605,527	61.1%
2023	Nutrition Activities/Intervention	12,000,000	0.00	0.0%
2023	Immunization Services	5,000,000	903,800	18.1%
2023	Child Protection Services	8,500,000	3,358,200	39.5%
2023	Gender and Social Inclusion Related Matters	1,000,000	0.00	0.0%
2024	Acceleration Nutrition Results in Nigeria [ANRiN] 2.0	100,000,000	707,485,563†	707.5%†
2024	Child Protection Services (UNICEF)	5,000,000	0.00	0.0%
2024	Nutrition Activities/Intervention	5,000,000	3,980,000	79.6%
2024	Child Protection Services	7,000,000	0.00	0.0%
2024	Gender and Social Inclusion Related Matters	5,000,000	0.00	0.0%
2024	Immunization Services	11,000,000	9,122,100	82.9%
2025	Procurement of Fortified Food — ANRiN 2.0 (World Bank, Phase I)	900,000,000	0.00	0.0%
2025	Provision of Child Protection Services & Facilities (UNICEF, Statewide)	10,000,000	0.00	0.0%
2025	Child Protection Services (UNICEF)	10,000,000	0.00	0.0%
2025	Nutrition Activities/Intervention	5,000,000	0.00	0.0%
2025	Child Protection Services	5,000,000	1,672,000	33.4%
2025	Gender and Social Inclusion Related Matters	1,000,000	0.00	0.0%
2025	Immunization Services	15,000,000	14,560,500	97.1%

† Over-execution reflects supplementary releases above original appropriation. Actual Spend Rate colour: Green ≥60%, Amber <60% or >100%.

4.3 Ministry of Women Affairs and Social Inclusion

Metric	2022	2023	2024	2025
GREBS-Compliant Budget Lines	8	6	6	12
GREBS-Compliant Lines (of Total)	8/63 (12.7%)	6/70 (8.6%)	6/70 (8.6%)	12/78 (15.4%)
Total GREBS-Compliant Allocation	₦38.0M	₦85.0M	₦36.0M	₦136.0M
Total Actual Spend	₦1.8M	₦0.00	₦0.00	₦0.00
Actual Spend Rate	4.7%	0.0%	0.0%	0.0%
Ministry's Total Budget	₦279.8M	₦666.3M	₦380.4M	₦686.4M

The Ministry of Women Affairs and Social Development recorded near-zero actual spend across its 32 GREBS-compliant budget lines. Total disbursement was ₦1.8M (in 2022 on recurrent lines only), while capital budget lines recorded ₦0.00 across all four years. This represents a critical implementation failure: the ministry with the most direct gender mandate has spent nothing on its GREBS-classified lines.

GREBS-compliant lines as a proportion of the Ministry's total budget: 8 of 63 lines (12.7%) in 2022; 6 of 70 (8.6%) in 2023; 6 of 70 (8.6%) in 2024; and 12 of 78 (15.4%) in 2025. The Ministry has the highest GREBS classification rate among all ministries in 2022 and 2025, yet records the lowest actual spend on capital lines — a stark gap between budget intent and implementation that demands urgent attention.

Recurring lines include support for the vulnerable, orphan and vulnerable children (OVC) programmes, early child-care centre establishment, food and nutrition advocacy, and drug prevention advocacy in secondary schools. The 2025 budget expanded to 12 lines, adding skills acquisition, women empowerment, gender and human rights sensitisation, AGILE support (₦50M), child survival and development, and Women Peace and Security. Despite this growth in the number of lines and total allocation (₦136.0M in 2025), execution remained at ₦0.00 across the board.

Critical Finding:

₦295.0M was allocated to the Ministry of Women Affairs across 32 GREBS-compliant budget lines over four years. Total actual expenditure: ₦1.8M (all in 2022 on recurrent lines), with capital lines recording ₦0.00 across all four years. This is a persistent, systemic implementation failure that demands urgent investigation and accountability.

Table 4: Ministry of Women Affairs — GREBS-Compliant Budget Lines (2022–2025)

Year	Budget Line	Allocated	Spent	Actual Spend Rate
2022	Establishment of Early Child-Care Centres in Gombe	5,000,000	0.00	0.0%
2022	Orphan Vulnerable Children Sustainability Plan Programme	5,000,000	0.00	0.0%
2022	Advocacy on Ills of Drugs in Secondary Schools	5,000,000	0.00	0.0%
2022	Support for the Vulnerable	4,000,000	0.00	0.0%
2022	Food & Nutrition Program	5,000,000	0.00	0.0%
2022	Nutrition Activities/Intervention	2,000,000	0.00	0.0%
2022	Child Protection Services	7,000,000	1,800,000	25.7%
2022	Gender Based Violence Services	5,000,000	0.00	0.0%
2023	Support for the Vulnerable	20,000,000	0.00	0.0%
2023	Establishment of Early Child-Care Centres in Gombe	25,000,000	0.00	0.0%
2023	Orphan Vulnerable Children Sustainability Plan Programme	10,000,000	0.00	0.0%

Year	Budget Line	Allocated	Spent	Actual Spend Rate
2023	Advocacy on ills of drugs in Secondary Schools (State wide)	10,000,000	0.00	0.0%
2023	Food & Nutrition Program	10,000,000	0.00	0.0%
2023	Support for HIV/AIDS Patients Counselling	10,000,000	0.00	0.0%
2024	Support for the Vulnerable	5,000,000	0.00	0.0%
2024	Orphan Vulnerable Children Sustainability Plan Programme	10,000,000	0.00	0.0%
2024	Support for HIV/AIDS Patients Counselling	10,000,000	0.00	0.0%
2024	Advocacy on ills of drugs in Secondary Schools (State wide)	5,000,000	0.00	0.0%
2024	Food & Nutrition Program	1,000,000	0.00	0.0%
2024	Support for HIV/AIDS Patients Counselling	10,000,000	0.00	0.0%
2025	Skills Acquisition Center/Training	2,000,000	0.00	0.0%
2025	Purchase of Equipment for Women Skills Dev Activities	5,000,000	0.00	0.0%
2025	NUT.4.FNS Social Protection Programme for the vulnerable group	5,000,000	0.00	0.0%
2025	NUT.4.CP Child Survival Growth and improved Development	5,000,000	0.00	0.0%
2025	Orphan Vulnerable Children Sustainability Plan Programme	10,000,000	0.00	0.0%
2025	Establishment of Early Child-Care Centres in Gombe	25,000,000	0.00	0.0%
2025	NUT.5. Advocacy Gender and Human Right			
Sensitization to community, Police and NSCDC				
Officers	2,000,000	0.00	0.0%	
2025	Support for AGILE (AF Project)	50,000,000	0.00	0.0%
2025	Implementation of CP Establishment of Creche (Statewide)	10,000,000	0.00	0.0%
2025	Advocacy: Create awareness on problems of malnutrition using the mass media (Statewide)	2,000,000	0.00	0.0%
2025	Advocacy on ills of drugs in Secondary Schools	10,000,000	0.00	0.0%
2025	Support for HIV/AIDS Patients Counselling	10,000,000	0.00	0.0%

4.4 Ministry of Budget and Economic Planning

Metric	2022	2023	2024	2025
GREBS-Compliant Budget Lines	6	6	6	3
GREBS-Compliant Lines (of Total)	6/111 (5.4%)	6/118 (5.1%)	6/115 (5.2%)	3/136 (2.2%)
Total GREBS-Compliant Allocation	₦39.5M	₦55.5M	₦214.4M	₦43.0M

Metric	2022	2023	2024	2025
Total Actual Spend	₦8.45M	₦2.33M	₦58.9M	₦42.4M
Actual Spend Rate	21.4%	4.2%	27.5%	98.6%
Ministry's Total Budget	₦2.86B	₦2.31B	₦16.55B	₦13.98B

GREBS-compliant lines appeared in the Ministry of Budget and Economic Planning across all four years (2022–2025): the Accelerated Nutrition Results in Nigeria (ANRIN), UNFPA Programme Expenses, and the Food and Nutrition Programme. In 2022, 21.4% (₦8.45M of ₦39.5M) was partially spent on Food and Nutrition Security, while 4.2% (₦2.33M of ₦55.5M) was spent in 2023 on Food and Nutrition Security and Nutrition activities. In 2024, the UNFPA programme expenses were partially executed at 27.5% (₦58.9M of ₦214.4M), while ANRIN 2.0 and Food and Nutrition recorded zero spend. In 2025, 3 GREBS-compliant lines were recorded with a total allocation of ₦43M, of which ₦42.4M was spent (98.6%) — representing a significant improvement in execution compared to prior years.

GREBS-compliant lines as a proportion of the Ministry's total budget: 6 of 111 lines (5.4%) in 2022; 6 of 118 (5.1%) in 2023; 6 of 115 (5.2%) in 2024; and 3 of 136 (2.2%) in 2025. While the proportion dipped in 2025, the significant improvement in execution rate (98.6% vs near-zero in prior years) signals a positive shift in implementation capacity for this key planning ministry.

Finding: The Ministry of Budget and Economic Planning recorded 3 GREBS-compliant budget lines in 2025 with ₦43M allocated and near-complete execution of ₦42.4M (98.6%). As the ministry responsible for coordinating state planning and monitoring, the ministry should continue to expand its GREBS programming beyond 3 lines in future years in the 2026 budget cycle.

Table 5: Ministry of Budget and Economic Planning — GREBS-Compliant Budget Lines (2022–2025)

Year	Budget Line	Allocated	Spent	Actual Spend Rate
2022	Accelerated Nutrition Results Project in Nigeria (ANRIN)	1,000,000	0.00	0.0%
2022	UNFPA Programme Expenses	20,000,000	0.00	0.0%
2022	Food and Nutrition Programme	1,000,000	0.00	0.0%
2022	Awareness Creation on Malnutrition Problems in Nigeria	5,000,000	0.00	0.0%
2022	Nutrition Activities/Intervention	2,000,000	0.00	0.0%
2022	Priority Actions on Food and Nutrition Security	15,000,000	8,450,000	56.3%
2023	Accelerated Nutrition Results Project in Nigeria (ANRIN)	10,000,000	0.00	0.0%
2023	UNFPA Programme Expenses	20,000,000	0.00	0.0%

Year	Budget Line	Allocated	Spent	Actual Spend Rate
2023	Food and Nutrition Programme	20,000,000	0.00	0.0%
2023	Awareness Creation on Malnutrition Problems in Nigeria	5,000,000	0.00	0.0%
2023	Nutrition Activities/Intervention	2,000,000	54,000	2.7%
2023	Priority Actions on Food and Nutrition Security	3,000,000	2,275,000	75.8%
2024	Accelerated Nutrition Results Project in Nigeria 2.0	1,000,000	0.00	0.0%
2024	UNFPA Programme Expenses	214,375,000	58,859,695	27.5%
2024	Food and Nutrition Programme	1,000,000	0.00	0.0%
2024	Awareness Creation on Malnutrition Problems in Nigeria	2,000,000	0.00	0.0%
2024	Nutrition Activities/Intervention	10,375,000	10,375,000	100.0%
2024	Priority Actions on Food and Nutrition Security	3,000,000	2,625,000	87.5%
2025	Awareness Creation on Malnutrition Problems in Nigeria	10,000,000	8,180,000	81.8%
2025	Nutrition Activities/Intervention	27,000,000	28,358,000	105.0%
2025	Priority Actions on Food and Nutrition Security	6,000,000	5,877,500	98.0%

4.5 Ministry of Justice

The Ministry of Justice was assessed across all four fiscal years (2022–2025) as part of this GREBS Compliance Assessment. A thorough review of its budget appropriations was conducted for each year.



Finding: No GREBS-compliant budget lines were identified in the Ministry of Justice budget across any of the four years under review (2022, 2023, 2024, and 2025). This is a confirmed assessment finding, not a data omission. The Ministry's appropriations did not contain budget lines that could be classified as directly gender-responsive in the context of girls' education access, retention, or completion as defined by the GREBS framework.

The absence of GREBS-compliant lines in the Ministry of Justice reflects a gap in gender-responsive programming within the justice sector during the review period. This is notable given the ministry's potential role in addressing gender-based violence, child rights enforcement, access to justice for women and girls, and legal frameworks supporting girls' education. Its inclusion demonstrates a commitment to comprehensive review and provides a baseline against which future

budget cycles can be measured.

It is recommended that the Ministry of Justice be engaged in future GREBS assessments with specific attention to: legal aid for women and girls, anti-trafficking and GBV response programmes, juvenile justice initiatives relevant to girls' school attendance, and child rights monitoring and enforcement mechanisms.

5 Insights

5.1 Strengths



1. **Consistent multi-year commitment:** GREBS-compliant allocations have been maintained across all four years in three of four ministries. Education, Health, and Women Affairs maintained presence every year.
2. **Strong World Bank programme integration:** AGILE-AF, IDEAS, and BESDA — all World Bank-financed programmes — are inherently girl-child inclusive and recorded strong or over-execution in 2024. These provide a reliable GREBS delivery backbone.
3. **Girl-Child Education dedicated vote code:** Budget lines coded under vote '050270100000 — Girl-Child Education' (e.g., GSS Lalaipido, GDSS Akko, Tula Primary School) signal deliberate budget tagging for girls' infrastructure. This practice should be systematically expanded.
4. **Expanding Women Affairs programming breadth:** The jump from 6 to 12 GREBS-compliant lines in Women Affairs in 2025 indicates broadening programming coverage, including skills acquisition, AGILE support, gender rights, and women empowerment.
5. **Mega Girls College, Doma:** Multiple 2025 lines directed at renovation and upgrading of Mega Government Girls College Doma represent meaningful direct investment in residential girls' education.
6. **Health sector scaling:** ANRIN 2.0 reached ₦900M allocation in 2025 — the largest single Health GREBS-Compliant line — and prior years showed strong over-execution reflecting supplementary releases for this nutrition programme.

5.2 Challenges and Gaps



1. **Ministry of Women Affairs near-zero execution:** ₦295.0M allocated across 32 lines over four years, with only ₦1.8M disbursed (in 2022, on recurrent lines). Capital lines recorded zero spend throughout. This is the most critical implementation failure in the dataset and demands urgent investigation.
2. **Ambiguous GREBS-Compliant line classification:** A significant share of Education lines use generic infrastructure descriptions that lack explicit gender-targeting language. This inflates GREBS-Compliant line counts and makes it difficult to isolate truly gender-responsive spending from general education infrastructure.
3. **Over-execution without needs assessment:** AGILE-AF and ANRIN lines recorded spend many times their appropriation due to supplementary releases. While reflecting genuine programme activity, the absence of accurate pre-determined allocations undermines budget credibility and makes GREBS tracking unreliable.
4. **Ministry of Budget & Planning limited 2025 coverage:** The Ministry of Budget and Economic Planning recorded 3 GREBS-compliant lines in 2025 (₦43M, 98.6% execution), an improvement over prior years but still limited coverage for a key planning ministry.
5. **Declining GREBS share of state budget:** The ratio fell from 6.06% (2023) to 4.20% (2025) as the state budget grew from ₦155B to ₦452B. Gender-responsive education investment is not keeping pace with overall fiscal expansion.
6. **Justice sector absence:** No GREBS-compliant lines were found in the Ministry of Justice in any year, representing a missed opportunity to mainstream gender-responsive programming in law enforcement and child rights.

6 Limitations

6.1 Broad and Ambiguous Budget Line Descriptions

A significant portion of Education budget lines consist of general school construction and renovation projects described without explicit reference to gender or girl-child targeting (e.g., 'Construction Works at GSS Pindiga', 'Rehabilitation Work at GCDSS Gombe'). These were classified as GREBS-compliant on the basis of project type, institution name, and GREBS Fellow assessment. However, their gender-responsiveness is inferential rather than explicit. This inflates the total count of GREBS-compliant lines and should

be noted when interpreting the 468-line total. Future budget cycles should require explicit gender-targeting language in all GREBS-classified lines.

6.2 Unclear Budget Line Specifications

This analysis covers four ministries plus the Ministry of Justice. Additional GREBS-compliant lines may exist in other ministries not reviewed, including Agriculture, Youth, Water Resources, Environment, and Social Welfare. The findings represent a minimum baseline of GREBS investment in Gombe State.

7 Recommendations

7.1 Increasing and Rebalancing Allocations

1. Establish differentiated GREBS-compliance targets. The Ministry of Education should achieve at least 20% GREBS-compliance in its budget by 2028. The Ministries of Health, Women Affairs, Budget and Economic Planning, and Justice should each achieve at least 10% GREBS-compliance by 2028, with incremental annual milestones.
2. Strengthen GREBS-compliant lines in the Ministry of Budget and Economic Planning's 2026 budget. The 2025 allocations (3 lines, 98.6% execution) should be built upon and expanded.
3. Expand the Girl-Child Education vote code (050270100000) to systematically tag all infrastructure projects serving girls-only institutions as explicitly girl-child budget lines, enabling cleaner GREBS tracking.
4. Ensure GREBS-compliant allocations scale proportionately with overall state budget growth. The near-tripling of the state budget between 2022 and 2025 was not matched by proportionate GREBS growth.
5. Introduce GREBS-compliant budget lines in the Ministry of Justice, covering legal aid for women and girls, GBV response programmes, and child rights monitoring.

7.2 Improving Spending and Accountability

1. Urgently investigate and remediate the zero-execution record in the Ministry of Women Affairs capital expenditure. ₦295.0M was appropriated across 32 lines over four years and not a single naira was spent. A public accountability review should establish why funds were not released and what corrective mechanisms are needed.
2. Carry out proper needs assessments before appropriating budgets for programme lines such as AGILE-AF, Model Secondary Schools, and ANRIN where actual disbursements have far exceeded original allocations. Accurate pre-determined figures, based on project assessments and programme plans, will improve budget credibility and enable meaningful GREBS tracking.
3. Establish quarterly monitoring of GREBS-compliant budget execution across all ministries, with mandatory corrective action plans for lines with zero spend at the mid-year point.
4. Track the 2025 ANRIN 2.0 procurement (₦900M, 0% spent) and BESDA Phase III (₦5M, 0% spent) for completion and ensure these are reported in the next Budget Performance Report.

7.3 Closing the Transparency Gap

1. Require explicit gender-targeting language in all GREBS-classified budget lines. Lines described only as general construction or renovation — without reference to girl-child, gender, WASH, boarding, or similar criteria — should not qualify as GREBS-compliant in future cycles.
2. Develop a dedicated Gender-Responsive Budget Statement as an annual annex to the Gombe State Appropriation Act, consolidating all GREBS-compliant budget lines and their execution status.
3. Invest in a public budget tracking portal with real-time expenditure data, enabling civil society and development partners to independently monitor GREBS performance.
4. Ensure all Budget Performance Reports include GREBS-Compliant line execution status explicitly, so that ₦0.00 spend is clearly distinguished from missing data in future assessments.

7.4 Expanding Coverage and Capacity

1. Conduct gender budget audits across all state ministries to identify GREBS-compliant lines beyond the four covered in this review.
2. Mandate gender-responsive budgeting reporting requirements for all ministries in annual budget preparation guidelines.
3. Provide annual gender-responsive budgeting training for budget officers and programme managers, with specific guidance on GREBS-Compliant line identification and explicit gender tagging.
4. Leverage the AGILE-AF programme's tracking infrastructure as a model for embedding GREBS monitoring protocols across all World Bank-financed education lines in Gombe State.

8 Conclusion

Gombe State committed ₦55.54 billion to gender-responsive education programming across 468 budget lines in four ministries between 2022 and 2025. All 468 lines were tracked for actual expenditure — where ₦0.00 is recorded, it confirms zero was disbursed. The Ministry of Education accounts for 95.6% of this investment (₦53.11B), with World Bank-financed programmes — AGILE-AF, IDEAS, and BESDA — delivering strong execution in 2024 and generating significant supplementary releases in 2023 and 2025 that pushed total spend well above original allocations.

The Ministry of Health delivered meaningful execution on ANRIN lines in 2022 (120.5%) and 2024 (673.8%), both reflecting supplementary releases for this nutrition programme. The 2025 ANRIN 2.0 procurement of ₦946M recorded only ₦16.2M spend at the time of reporting, indicating the cycle had not yet completed. The Ministry of Women Affairs and Social Development presents the most alarming finding in this assessment: ₦295.0M allocated across 32 GREBS-compliant lines over four years, with only ₦1.8M disbursed (on 2022 recurrent lines) and capital lines recording zero spend. The Ministry of Budget and Economic Planning recorded 3 GREBS-compliant lines in 2025 with near-complete execution (98.6%), and the Ministry of Justice had no GREBS-compliant lines in any of the four years reviewed.

A critical classification limitation runs through this report: many Education budget lines were classified as GREBS-compliant on the basis of general school infrastructure, without explicit gender-targeting language. This inflates the GREBS-Compliant line count and should be addressed through stricter budget tagging requirements in future appropriation cycles. Similarly, the over-execution recorded on AGILE-AF and ANRIN lines — while reflecting genuine programme activity through supplementary releases — underscores the need for proper needs assessments so that original appropriations more accurately reflect likely disbursement.

Three priorities stand out: (1) urgently investigate and remediate the zero execution record of the Ministry of Women Affairs; (2) strengthen the GREBS classification framework by requiring explicit gender-targeting language in all GREBS-classified lines; and (3) conduct proper needs assessments before appropriation for large programme lines to ensure that budget allocations reflect realistic implementation capacity.

Annexe A: State and Ministry Budget Context (2022–2025)

Note: Ministry Total Budget and State Total Budget figures are sourced directly from the uploaded Excel data file and have not been recomputed.

Year	Ministry	Ministry's Total Budget (₦)	State's Total Budget (₦)	Ministry's % Share of Total State Budget
2022	Education	₦9.55B	₦154.96B	6.2%
2022	Health	₦16.15B	₦154.96B	10.4%
2022	Women Affairs	₦279.8M	₦154.96B	0.2%
2022	Budget & Economic Planning	₦2.86B	₦154.96B	1.8%
2023	Education	₦14.81B	₦168.37B	9.6%
2023	Health	₦14.81B	₦168.37B	9.6%
2023	Women Affairs	₦666.3M	₦168.37B	0.4%
2023	Budget & Economic Planning	₦2.31B	₦168.37B	1.5%
2024	Education	₦17.52B	₦364.71B	4.8%
2024	Health	₦9.11B	₦364.71B	2.5%
2024	Women Affairs	₦380.4M	₦364.71B	0.1%
2024	Budget & Economic Planning	₦16.55B	₦364.71B	4.5%
2025	Education	₦22.15B	₦451.66B	4.9%
2025	Health	₦22.51B	₦451.66B	5.0%
2025	Women Affairs	₦686.4M	₦451.66B	0.2%
2025	Budget & Economic Planning	₦13.98B	₦451.66B	3.1%
2022–2025	Justice (assessed — no GREBS-Compliant lines identified)	Not applicable	—	—

Source: Gombe State Appropriation Acts and Budget Performance Reports (2022–2025).

Annexe B: Formulas and Calculations

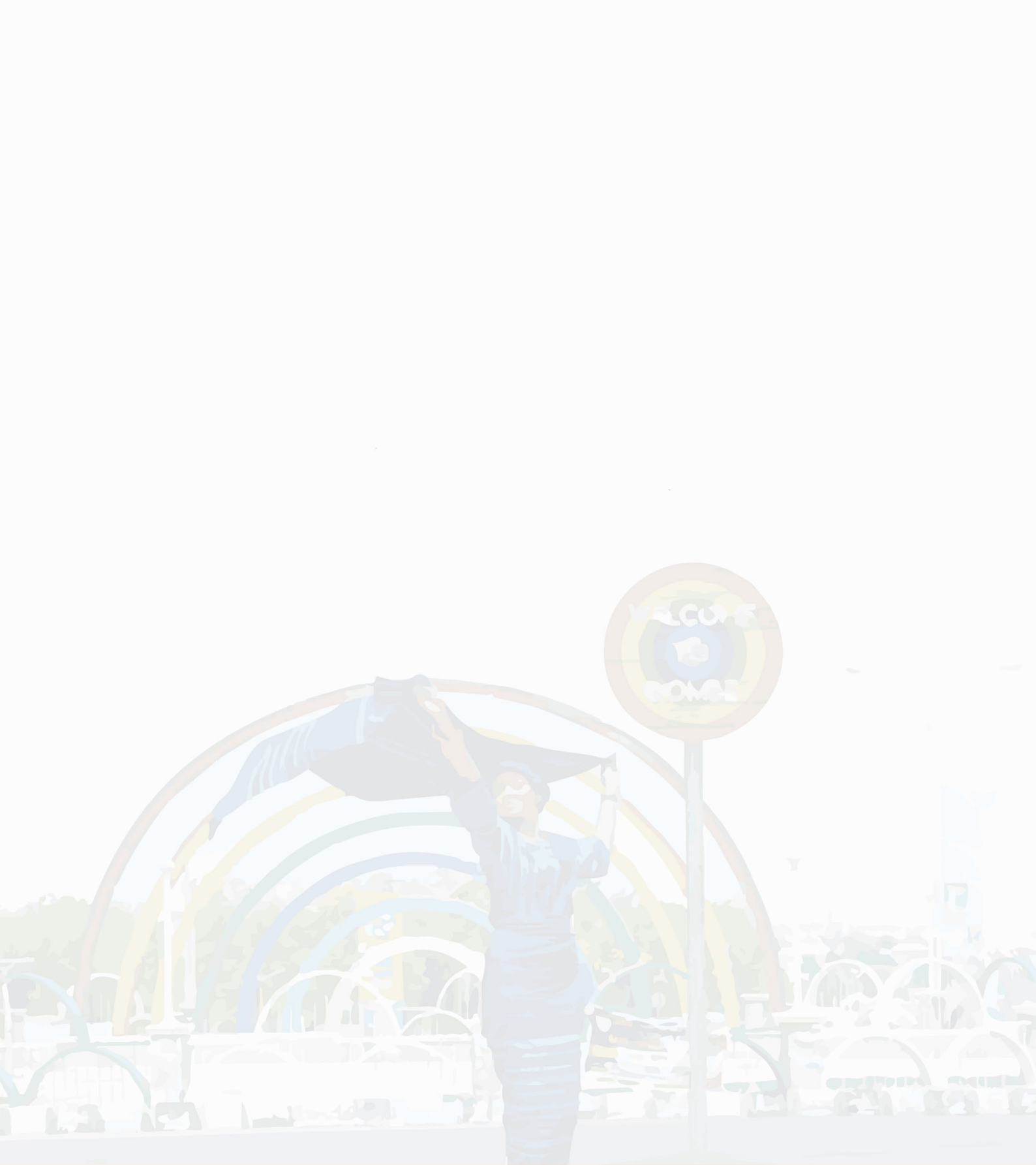
This annexe sets out every formula used to compute the derived figures appearing in this report. Values taken directly from the source Excel file without further calculation are noted as such and excluded from this annexe.

#	Formula	Description	Worked Example
1	Execution Rate (%) = (Amount Spent ÷ Allocation) × 100	Computed per budget line. ₦0.00 spend = 0% rate, not missing data.	BESDA 2022: (₦1,352,965,562 ÷ ₦1,600,000,000) × 100 = 84.6%
2	Ministry Execution Rate (%) = (Sum of Spent ÷ Sum of Allocation) × 100	Aggregate execution across all a ministry's lines in a given year.	Education 2022: (₦3.801B ÷ ₦5.393B) × 100 = 86.6%
3	Annual Total GREBS-Compliant = Sum of all Budget Line Allocations for that year across all ministries	Includes all identified GREBS-Compliant lines for that year.	2022: ₦8.65B+₦0.18B+₦0.024B+₦0.022B = ₦8.880B
4	Grand Total GREBS-Compliant = Sum of all 468 Budget Line Allocations	Straight sum across all four ministry sheets, all years.	₦55,538,235,000 (₦55.54B)
5	Ministry 4-Year Total = Sum of all Budget Line Allocations across 2022–2025	Aggregated across all four years per ministry.	Education: ₦8.65B+₦9.55B+₦16.99B+₦17.91B = ₦53.11B
6	Ministry % of Total = (Ministry 4-Year Total ÷ Grand Total) × 100	Share of total 4-year GREBS-Compliant held by each ministry.	Education: (₦53.11B ÷ ₦55.54B) × 100 = 95.6%
7	Avg Allocation per Line = Grand Total ÷ Total Number of Lines	Simple mean across all 468 lines.	₦55,538,235,000 ÷ 468 = ₦118.7M
8	GREBS Compliance % of State Budget = (Annual Total GREBS-Compliant ÷ State Total Budget) × 100	State Total Budget taken directly from source — not recomputed.	2025: (₦18.982B ÷ ₦451.662B) × 100 = 4.20%
9	YoY Change (%) = ((Current – Previous) ÷ Previous) × 100	Year-on-Year change in total GREBS-Compliant allocation.	2023→2024: ((₦17.328B–₦10.200B)÷₦10.200B)×100 = +69.6%
10	CAGR = ((End ÷ Start)^(1/n) – 1) × 100, n=3	Compound Annual Growth Rate 2022 to 2025.	((₦18.982B÷₦8.880B)^(1/3)–1)×100 = 28.7%

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