

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNT OF GOMBE STATE GOVERNMENT FOR THE YEAR END 31ST DECEMBER 2016

GOMBE STATE GOVERNMENT			
STATEMENT NO. 1			
CASH FLOW STATEMENT FOR THE PERIOD ENDED			
31/12/2016			
	Note	2016	2015
		Actual	Actual
Cash Flow From Operating Activities			
Statutory Allocation		48,348,475,590.58	37,765,064,011.80
Independent Revenue	1	4,803,899,652.17	5,913,716,253.78
BTL Receipts		4,615,875,923.13	2,655,782,758.48
Total Receipts		57,768,251,165.88	46,334,563,024.06
Payments			
Compensation of Employees	2	16,340,961,715.30	16,120,994,826.04
Social Benefits	3	2,726,675,490.51	1,969,895,660.87
Overhead Costs	4	11,842,981,999.26	15,046,602,217.96
Consolidated Revenue Fund Charges	5	181,077,901.92	459,663,380.31
BTL Payments		4,164,263,422.74	3,101,868,777.35
Total Payments		35,255,960,529.73	36,699,024,862.53
Net Cash Flow from Operating Activities		22,512,290,636.15	9,635,538,161.53
Cash Flow From Investment Activities			
Economic Empowerment Through Agriculture		2,427,652,504.33	1,298,293,043.44
Societal Re-Orientations		88,370,894.62	24,955,496.09
Poverty Alleviation		266,208,650.51	219,470,696.98
Improvement to Human Health		833,603,201.04	525,286,857.35
Enhancing Skills and Knowledge		3,158,937,358.50	912,156,619.73
Housing and Urban Development		1,252,773,578.92	1,350,985,382.06
Gender		43,010,000.00	31,962,800.00
Youth		513,776,588.90	581,962,711.00
Environmental Improvement		1,246,460,958.52	1,074,412,511.05
Water Resources and Rural Development		835,808,308.72	395,165,000.00
Information and Communication Technology		8,166,000.00	69,474,125.75
Growing the Private Sector		503,613,885.54	839,541,029.83
Reform of Government and Governance		2,341,668,892.40	1,129,144,060.85
Power		18,074,700.00	726,000.00
Road		7,048,616,687.18	5,728,997,905.79
Airways		343,080,256.52	238,166,388.34
Net Cash Flow from Investment Activities	6	20,929,822,465.70	14,420,700,628.26
Cash Flow from Financing Activities			
Proceeds from External Loans		135,781,088.83	232,816,904.00
Proceeds from Internal Loans		1,966,756,756.76	25,440,768,800.00
Proceeds from Other Capital Receipts		2,151,305,677.39	2,862,147,707.54
Repayment of External Loans		388,020,325.34	194,795,336.57
Repayment of Internal Loans		11,314,710,199.38	13,885,618,612.32
Net Cash Flow From Financing Activities		7,448,887,001.74	14,455,319,462.65
Net Surplus/(Deficit) for the Year		5,866,418,831.29	9,670,156,995.92
Opening Balance		11,347,333,557.05	1,677,176,561.13
Closing Cash Balance	9	5,480,914,725.76	11,347,333,557.05

Office of the Accountant General
Ministry of Finance,
Gombe state.
For the year ended 31st December, 2016


Seyoji Mohammed Tukur
Accountant General/PS
Gombe State.

GOMBE STATE GOVERNMENT			
STATEMENT NO. 2			
STATEMENT OF ASSETS AND			
LIABILITIES			
AS AT 31/12/2016			
	Note	2016	2015
		Actual	Actual
Liquid Assets			
Treasuries and Banks	10	5,480,914,725.76	11,347,333,557.05
Sub Total		5,480,914,725.76	11,347,333,557.05
Investments and Other Assets			
Investments	11	681,898,878.69	871,650,358.23
Advances & Loans		218,848,894.25	218,848,894.25
Sub Total		900,747,772.94	1,090,499,252.48
Total Assets		6,381,662,498.70	12,437,832,809.53
Public Funds			
Consolidated Revenue Fund	13	2,091,690,554.33	2,212,171,508.91
Capital Development Fund	14	3,389,224,171.43	9,135,162,048.14
Sub Total		5,480,914,725.76	11,347,333,557.05
Liabilities			
Internal Loans - Principal	15	37,157,319,814.46	29,482,547,426.35
Internal Loans - Interest		27,492,857,614.30	32,938,531,197.03
External Loans	16	11,561,476,470.33	7,825,174,165.51
Sub Total: Liabilities		76,211,653,899.09	70,246,252,788.89
Less:			
Liability Over Assets	17	75,310,906,126.15	69,155,753,536.41
Other Funds		900,747,772.94	1,090,499,252.48
Total Public Fund		6,381,662,498.70	12,437,832,809.53

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**GOMBE STATE GOVERNMENT
STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE
FUND
FOR THE PERIOD ENDED 31/12/2016**

	Note	Actual 2015	Actual 2016	Orig Budgt 2016	Final Budg 2016	Variance 2016	Budget 2017
Opening Balance (a)		1,657,047,296.27	2,212,171,508.91	2,212,171,508.00	2,297,786,508.00	85,614,999.09	2,006,624,554.00
Add: Recurrent Receipts							
Statutory Allocation	22	30,399,436,178.11	40,770,408,237.31	36,100,000,000.00	36,100,000,000.00	4,670,408,237.31	44,000,000,000.00
Value Added Tax Allocation		7,365,627,833.69	7,578,067,353.27	7,500,000,000.00	7,500,000,000.00	78,067,353.27	7,500,000,000.00
Sub Total: Statutory Allocation (b)		37,765,064,011.80	48,348,475,590.58	43,600,000,000.00	43,600,000,000.00	4,748,475,590.58	51,500,000,000.00
Direct Taxes	23	2,399,063,641.51	2,005,464,010.79	3,158,700,000.00	3,158,700,000.00	1,153,235,989.21	2,104,100,000.00
Licenses	24	205,187,805.42	28,375,072.00	17,400,000.00	17,400,000.00	10,975,072.00	45,900,000.00
Fees	25	99,381,513.83	327,738,356.13	887,855,000.00	887,855,000.00	560,116,643.87	1,336,720,000.00
Fines	26	25,721,789.18	15,141,304.73	36,100,000.00	36,100,000.00	20,958,695.27	37,100,000.00
Sales	27	1,966,530,729.33	1,926,953,200.46	1,417,300,000.00	1,417,300,000.00	509,653,200.46	1,773,420,000.00
Earnings	28	268,494,275.75	141,438,520.63	706,510,000.00	706,510,000.00	565,071,479.37	786,935,000.00
Rent of Government Property	29			2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Rent on Government Building	30	5,446,137.27	14,369,371.39	30,000,000.00	30,000,000.00	15,630,628.61	150,000,000.00
Repayments	31	748,289,416.76	105,762,045.12	215,000,000.00	215,000,000.00	109,237,954.88	160,000,000.00
Investment Income	32	27,801,297.24	117,927.90	5,000,000.00	5,000,000.00	4,882,072.10	5,000,000.00
Interest Earned	33	16,405,072.96	906,629.03	5,000,000.00	5,000,000.00	4,093,370.97	5,000,000.00
Miscellaneous	35	151,394,574.53	237,633,213.99	20,000,000.00	20,000,000.00	217,633,213.99	46,280,000.00
Sub Total: Independent Revenue (c)		5,913,716,253.78	4,803,899,652.17	6,500,865,000.00	6,500,865,000.00	1,696,965,347.83	6,452,455,000.00
BTL Receipts (d)	36	2,655,782,758.48	4,615,875,923.13			4,615,875,923.13	
Total Funds Available (a+b+c+d)		47,991,610,320.33	59,980,422,674.79	52,313,036,508.00	52,398,651,508.00	7,581,771,166.79	59,959,079,554.00
Less: Recurrent Payments							
Personnel Cost	37	16,120,994,826.04	16,340,961,715.30	16,804,834,921.00	17,175,481,119.00	834,519,403.70	17,731,754,392.00
Gov't. Contrib. to Pension & Other Social Benefits	38	1,969,895,660.87	2,726,675,490.51	2,510,000,000.00	3,012,500,000.00	285,824,509.49	4,089,950,017.00
Overhead Charges	39	15,046,602,217.96	11,842,981,999.26	11,709,612,453.00	14,477,166,247.00	2,634,184,247.74	14,431,016,017.00
Consolidated Revenue Fund							
Charges	40	459,663,380.31	181,077,901.92	462,000,000.00	462,000,000.00	280,922,098.08	462,000,000.00
BTL Payments	41	3,101,868,777.35	4,164,263,422.74			4,164,263,422.74	
Sub Total: Recurrent Expenditure		36,699,024,862.53	35,255,960,529.73	31,486,447,374.00	35,127,147,366.00	128,813,163.73	36,714,720,426.00
Repayment of External Loans		194,795,336.57	388,020,325.34	240,000,000.00	390,000,000.00	1,979,674.66	300,000,000.00
Repayment of Internal Loans		13,885,618,612.32	11,314,710,199.38	10,500,000,000.00	12,350,000,000.00	1,035,289,800.62	10,000,000,000.00
Sub Total: Loans Repayment		14,080,413,948.89	11,702,730,524.72	10,740,000,000.00	12,740,000,000.00	1,037,269,475.28	10,300,000,000.00
Total Recurrent Payments		50,779,438,811.42	46,958,691,054.45	42,226,447,374.00	47,867,147,366.00	908,456,311.55	47,014,720,426.00
Operating Balance		2,787,828,491.09	13,021,731,620.34	10,086,589,134.00	4,531,504,142.00	8,490,227,478.34	12,944,359,128.00
Appropriation and Transfers:							
Transfer to Capital Development Fund			10,930,041,066.01	374,417,626.00	374,417,626.00	10,555,623,440.01	
Transfer from Capital Development Fund		5,000,000,000.00					
Sub Total: Transfers		5,000,000,000.00	10,930,041,066.01	374,417,626.00	374,417,626.00	10,555,623,440.01	
Closing Balance		2,212,171,508.91	2,091,690,554.33	9,712,171,508.00	4,157,086,516.00	2,065,395,961.67	12,944,359,128.00

Office of the Accountant General
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For the year ended 31st December, 2016

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Accountant General/PS
Gombe State.



**GOMBE STATE GOVERNMENT
STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2016**

	Note	Actual 2015	Actual 2016	Orig Budgt 2016	Final Budg 2016	Variance 2016	Budget 2017
Opening Balance		20,129,264.86	9,135,162,048.14	9,135,162,048.00	8,000,000,000.00	1,135,162,048.14	3,474,290,171.00
Add Capital Receipts:							
Transfer from Consolidated Revenue Fund			10,930,041,066.01	7,874,417,625.00	1,994,566,004.00	8,935,475,062.01	15,415,734,574.00
External Loans		232,816,904.00	135,781,088.83	900,000,000.00	690,000,000.00	554,218,911.17	4,200,000,000.00
Internal Loans		25,440,768,800.00	1,966,756,756.76	7,730,000,000.00	17,238,750,000.00	15,271,993,243.24	8,600,000,000.00
Other Capital Receipts		2,862,147,707.54	2,151,305,677.39	5,000,000,000.00	7,500,000,000.00	5,348,694,322.61	4,500,000,000.00
Sub Total: Capital Receipts		28,535,733,411.54	15,183,884,588.99	21,504,417,625.00	27,423,316,004.00	12,239,431,415.01	32,715,734,574.00
Total Capital Funds Available		28,555,862,676.40	24,319,046,637.13	30,639,579,673.00	35,423,316,004.00	11,104,269,366.87	36,190,024,745.00
Less: Capital Expenditure							
General Public Services	51	1,342,985,651.68	1,241,752,405.64	3,327,702,370.00	4,087,898,920.00	2,846,146,514.36	3,352,000,000.00
Public Order and Safety	53	31,080,683.04	25,882,975.12	670,500,000.00	532,500,000.00	506,617,024.88	581,500,000.00
Economic Affairs	54	1,760,523,334.08	3,442,639,013.88	6,816,700,000.00	9,311,685,800.00	5,869,046,786.12	7,763,552,000.00
Environmental Protection	55	1,074,412,511.05	1,246,460,958.52	1,328,500,000.00	967,700,000.00	278,760,958.52	1,417,000,000.00
Housing and Community Amenities	56	8,204,260,377.68	10,482,762,505.80	13,089,521,112.00	16,935,462,227.00	6,452,699,721.20	15,851,400,000.00
Health	57	808,364,330.29	1,139,874,268.86	2,696,016,289.00	3,361,908,289.00	2,222,034,020.14	3,363,920,000.00
Recreation Culture and Religion	58			220,000,000.00	70,000,000.00	70,000,000.00	289,000,000.00
Education	59	1,115,360,940.44	3,300,608,687.88	5,928,019,887.00	8,498,876,981.00	5,198,268,293.12	10,518,519,145.00
Social Protection	60	83,712,800.00	49,841,650.00	500,700,000.00	513,200,000.00	463,358,350.00	527,000,000.00
Total Capital Expenditure by Main Functions		14,420,700,628.26	20,929,822,465.70	34,577,659,658.00	44,279,232,217.00	23,349,409,751.30	43,663,891,145.00
Transfer to CRF		5,000,000,000.00					
Closing Balance		9,135,162,048.14	3,389,224,171.43	3,938,079,985.00	8,855,916,213.00	12,245,140,384.43	7,473,866,400.00

Office of the Accountant General
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For the year ended 31st December, 2016

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Accountant General/PS
Gombe State.

MUHAMMAD BUBA GOMBE (FCNA)
AUDITOR GENERAL,
GOMBE STATE.