

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS
OF GOVERNMENT OF GOMBE STATE OF NIGERIA
FOR THE YEAR ENDED 31ST DECEMBER 2014.

STATEMENT NO. 1
CASH FLOW STATEMENT

	Note	2014 Actual	2013 Actual
Cash Flow From Operating Activities			

Statutory Allocation		49,954,549,583.60	52,776,586,345.23
Independent Revenue	1.00	6,088,022,571.58	7,413,286,279.47
BTL Receipts		3,570,472,302.31	4,502,734,623.23
Total Receipts		59,613,044,457.49	64,692,607,247.93
Payments			

Compensation of Employees	2.00	17,015,961,496.96	14,499,655,949.79
Social Benefits	3.00	3,331,905,737.81	1,248,465,249.00
Overhead Costs	4.00	17,410,181,692.52	17,008,593,427.43
Staff Loans			
Foreign Grants and Contributions			
Subsidy to Government Owned Companies			
Subsidy to Private Companies			
Consolidated Revenue Fund Charges	5.00	422,037,351.37	718,298,632.50
BTL Payments		3,690,748,815.94	4,487,010,330.88
Total Payments		41,870,835,094.60	37,962,023,589.60
Net Cash Flow from Operating Activities		17,742,209,362.89	26,730,583,658.33
Cash Flow From Investment Activities			

Economic Empowerment Through Agriculture		3,804,050,373.49	5,206,082,093.05
Societal Re-Orientation		485,932,336.60	256,589,705.97
Poverty Alleviation		116,250,263.43	337,897,338.93
Improvement to Human Health		595,458,015.60	986,531,613.77
Enhancing Skills and Knowledge		11,208,112,292.58	6,052,680,027.43
Housing and Urban Development		1,478,268,659.82	1,327,582,819.69
Gender		8,375,000.00	293,993,474.00
Youth		16,800,332.80	296,283,215.37
Environmental Improvement		780,594,113.07	879,515,928.50
Water Resources and Rural Development		1,083,268,199.66	1,679,605,707.08
Information and Communication Technology		190,180,000.00	83,380,040.60
Growing the Private Sector		928,867,943.50	648,382,544.23
Reform of Government and Governance		2,615,009,345.98	3,277,396,280.89
Power		961,900,806.40	543,552,791.10
Road		6,977,707,808.86	15,329,399,618.09

Airways		168,713,041.09	199,393,089.00
Net Cash Flow from Investment Activities	6.00	31,419,488,532.88	37,398,266,287.70
Cash Flow from Financing Activities			

Proceeds from Aids and Grants		7,943,783,465.00	2,000,000,000.00
Proceeds from External Loans			892,879,199.28
Proceeds from Internal Loans		3,563,567,740.39	3,265,325,572.39
Proceeds from Other Capital Receipts		3,858,350,285.54	5,210,670,648.10
Repayment of External Loans		107,567,266.38	69,537,593.06
Repayment of Internal Loans		10,017,338,793.53	10,054,601,080.00
Net Cash Flow From Financing Activities		5,240,795,431.02	1,244,736,746.71
Net Surplus/(Deficit) for the Year		8,436,483,738.97	9,422,945,882.66
Opening Balance		10,113,660,300.10	19,536,606,182.76
Closing Cash Balance	9.00	1,677,176,561.13	10,113,660,300.10

Office of the account general,
Ministry of Finance,
Gombe state.



Seyoji Mohammed Tukur
Accountant General,
Gombe State.

For the year ended 31st December, 2014

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	2014	2013
		Actual	Actual
Liquid Assets			

Treasuries and Banks	10.00	1,677,176,561.13	10,113,660,300.10
Sub Total		1,677,176,561.13	10,113,660,300.10
Investments and Other Assets			

Investments	11.00	1,130,242,463.65	1,272,297,750.32
Advances & Loans		383,874,744.25	126,138,894.25
Sub Total		1,514,117,207.90	1,398,436,644.57
Total Assets		3,191,293,769.03	11,512,096,944.67
Public Funds			

Consolidated Revenue Fund	13.00	1,657,047,296.27	8,200,108,179.75
Capital Development Fund	14.00	20,129,264.86	1,913,552,120.35
Sub Total		1,677,176,561.13	10,113,660,300.10
Liabilities			

Internal Loans	15.00	17,927,389,238.67	16,426,667,550.13
External Loans	16.00	7,750,937,358.92	5,216,062,445.90
Sub Total: Liabilities		25,678,326,597.59	21,642,729,996.03
Less:			
Liability Over Assets	17.00	24,164,209,389.69	20,244,293,351.46
Other Funds		1,514,117,207.90	1,398,436,644.57
Total Public Fund		3,191,293,769.03	11,512,096,944.67

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For the year ended 31st December, 2014

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2014	Final Budg 2014	Orig Budgt 2014	% Achieved 2014	Variance 2014	Actual 2013
Opening Balance (a)		8,200,108,179.75				8,200,108,179.75	7,092,757,120.08
Add: Recurrent Receipts							
Statutory Allocation	22.00	40,155,496,060.48	44,500,000,000.00	44,500,000,000.00	90.24	4,344,503,939.52	42,729,577,707.20
Value Added Tax Allocation		7,335,818,333.17	7,000,000,000.00	7,000,000,000.00	104.80	335,818,333.17	7,664,281,205.45
SURE-P		2,463,235,189.95	2,500,000,000.00	2,500,000,000.00	98.53	36,764,810.05	2,382,727,432.58
Sub Total: Statutory Allocation (b)		49,954,549,583.60	54,000,000,000.00	54,000,000,000.00	92.51	4,045,450,416.40	52,776,586,345.23
Direct Taxes	23.00	2,562,011,638.50	2,733,000,000.00	2,733,000,000.00	93.74	170,988,361.50	2,625,128,848.06
Licenses	24.00	17,006,187.00	56,100,000.00	56,100,000.00	30.31	39,093,813.00	11,517,155.00
Fees	25.00	280,989,120.28	1,109,700,000.00	1,109,700,000.00	25.32	828,710,879.72	266,771,803.81
Fines	26.00	6,863,554.55	24,000,000.00	24,000,000.00	28.60	17,136,445.45	2,654,506.00
Sales	27.00	1,662,487,513.10	1,464,700,000.00	1,464,700,000.00	113.50	197,787,513.10	2,493,821,877.19
Earnings	28.00	528,402,999.22	849,300,000.00	849,300,000.00	62.22	320,897,000.78	1,731,402,144.62
Rent of Government Property	29.00	7,284,225.72	15,000,000.00	15,000,000.00	48.56	7,715,774.28	22,717,040.00
Rent on Government Building	30.00	24,921,291.07	30,000,000.00	30,000,000.00	83.07	5,078,708.93	486,681.21
Repayments	31.00	63,857,115.54	85,000,000.00	85,000,000.00	75.13	21,142,884.46	62,037,620.19
Investment Income	32.00	12,667,638.41	5,000,000.00	5,000,000.00	253.35	7,667,638.41	11,635,887.98
Interest Earned	33.00	42,766,501.53	5,000,000.00	5,000,000.00	855.33	37,766,501.53	100,195,293.54
Re-Imbursement	34.00		2,000,000.00	2,000,000.00		2,000,000.00	
Miscellaneous	35.00	878,764,786.66	3,000,000.00	3,000,000.00	29,292.16	875,764,786.66	84,917,421.87
Sub Total: Independent Revenue (c)		6,088,022,571.58	6,381,800,000.00	6,381,800,000.00	95.40	293,777,428.42	7,413,286,279.47
BTL Receipts (d)	36.00	3,570,472,302.31				3,570,472,302.31	4,502,734,623.23
Total Funds Available (a+b+c+d)		67,813,152,637.24	60,381,800,000.00	60,381,800,000.00	112.31	7,431,352,637.24	71,785,364,368.01
Less: Recurrent Payments							
Personnel Cost	37.00	17,015,961,496.96	17,157,714,562.00	15,746,218,841.00	99.17	141,753,065.04	14,499,655,949.79
Gov't. Contrib. to Pension & Other Social Benefits	38.00	3,331,905,737.81	2,600,000,000.00	2,600,000,000.00	128.15	731,905,737.81	1,248,465,249.00
Overhead Charges	39.00	17,410,181,692.52	17,809,011,283.00	15,618,888,100.00	97.76	398,829,590.48	17,008,593,427.43
Consolidated Revenue Fund Charges	40.00	422,037,351.37	435,000,000.00	400,000,000.00	97.02	12,962,648.63	718,298,632.50
BTL Payments	41.00	3,690,748,815.94				3,690,748,815.94	4,487,010,330.88
Sub Total: Recurrent Expenditure		41,870,835,094.60	38,001,725,845.00	34,365,106,941.00	110.18	3,869,109,249.60	37,962,023,589.60
Repayment of External Loans		107,567,266.38	100,000,000.00	100,000,000.00	107.57	7,567,266.38	69,537,593.06
Repayment of Internal Loans		10,017,338,793.53	8,500,000,000.00	8,500,000,000.00	117.85	1,517,338,793.53	10,054,601,080.00
Sub Total: Loans Repayment		10,124,906,059.91	8,600,000,000.00	8,600,000,000.00	117.73	1,524,906,059.91	10,124,138,673.06
Total Recurrent Payments		51,995,741,154.51	46,601,725,845.00	42,965,106,941.00	111.57	5,394,015,309.51	48,086,162,262.66
Operating Balance		15,817,411,482.73	13,780,074,155.00	17,416,693,059.00	114.78	2,037,337,327.73	23,699,202,105.35
Appropriation and Transfers:							
-							
Closing Balance		15,817,411,482.73	13,780,074,155.00	17,416,693,059.00	114.78	2,037,337,327.73	23,699,202,105.35

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For the year ended 31st December, 2014

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2014	Final Budg 2014	Orig Budgt 2014	% Achieved 2014	Variance 2014	Actual 2013
Opening Balance		1,913,552,120.35	8,000,000,000.00	8,000,000,000.00	23.92	6,086,447,879.65	12,443,849,062.68
Add Capital Receipts:							
Transfer from Consolidated Revenue Fund		14,160,364,186.46	16,673,911,059.00	16,673,911,059.00	84.93	2,513,546,872.54	15,499,093,925.60
External Loans			4,590,000,000.00	4,590,000,000.00		4,590,000,000.00	892,879,199.28
Internal Loans		11,507,351,205.39	28,364,750,000.00	28,364,750,000.00	40.57	16,857,398,794.61	5,265,325,572.39
Other Capital Receipts		3,858,350,285.54	5,500,000,000.00	5,500,000,000.00	70.15	1,641,649,714.46	5,210,670,648.10
Sub Total: Capital Receipts		29,526,065,677.39	55,128,661,059.00	55,128,661,059.00	53.56	25,602,595,381.61	26,867,969,345.37
Total Capital Funds Available		31,439,617,797.74	63,128,661,059.00	63,128,661,059.00	49.80	31,689,043,261.26	39,311,818,408.05
Less: Capital Expenditure							
General Public Services	51	1,459,924,181.94	5,079,912,548.00	7,624,400,000.00	28.74	3,619,988,366.06	1,602,487,012.35
Public Order and Safety	53	10,940,440.00	700,500,000.00	700,500,000.00	1.56	689,559,560.00	207,848,393.64
Economic Affairs	54	6,320,533,054.04	10,247,120,000.00	10,431,940,000.00	61.68	3,926,586,945.96	6,974,251,445.58
Environmental Protection	55	780,594,113.07	780,700,000.00	990,000,000.00	99.99	105,886.93	849,065,928.50
Housing and Community Amenities	56	10,026,269,802.23	27,303,195,048.00	27,954,000,000.00	36.72	17,276,925,245.77	19,080,386,714.16
Health	57	656,360,225.10	2,077,988,000.00	4,000,494,500.00	31.59	1,421,627,774.90	1,415,013,382.69
Recreation Culture and Religion	58			820,000,000.00			
Education	59	11,632,478,358.64	12,263,544,000.00	9,533,244,000.00	94.85	631,065,641.36	6,350,709,298.40
Social Protection	60	532,388,357.86	2,036,200,000.00	2,036,200,000.00	26.15	1,503,811,642.14	918,504,112.38
Total Capital Expenditure by Main Functions		31,419,488,532.88	60,489,159,596.00	64,090,778,500.00	51.94	29,069,671,063.12	37,398,266,287.70
Closing Balance		20,129,264.86	2,639,501,463.00	962,117,441.00	0.76	2,619,372,198.14	1,913,552,120.35



Seyoji Mohammed Tukur
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For the year ended 31st December, 2014



**(JEREMIAH T. DILLOS (FCNA))
AUDITOR GENERAL,
GOMBE STATE.**

For the year ended 31st December, 2014.