



GOMBE STATE GOVERNMENT

OFFICE OF THE STATE AUDITOR-GENERAL

GOMBE STATE GOVERNMENT FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2017

GOMBE STATE GOVERNMENT STATEMENT NO. 1 CASH FLOW STATEMENT FOR THE PERIOD ENDED AS AT 31/12/2017			
Note	2017 Actual	2016 Actual	
Cash Flow From Operating Activities			
Statutory Allocation	48,347,979,846.11	48,348,475,590.58	
Independent Revenue	5,492,281,549.78	4,803,899,652.17	
BTL Receipts	4,749,433,114.99	4,618,875,923.13	
Total Receipts	58,589,694,510.88	57,768,251,165.88	
Payments			
Compensation of Employees	17,394,095,402.52	16,340,961,715.30	
Social Benefits	3,039,379,782.55	2,726,675,490.51	
Overhead Costs	13,872,065,262.10	11,842,981,999.26	
Consolidated Revenue Fund Charges	688,385,762.90	181,077,901.92	
BTL Payments	5,678,542,171.52	4,164,263,422.74	
Total Payments	40,672,468,381.68	35,255,960,529.73	
Net Cash Flow from Operating Activities	17,917,226,129.20	22,512,290,636.15	
Cash Flow From Investment Activities			
Economic Empowerment Through Agriculture	1,723,106,112.57	2,427,652,504.33	
Societal Re-Orientations		88,370,894.62	
Poverty Alleviation	510,190,425.43	266,208,650.51	
Improvement to Human Health	270,301,196.80	833,603,201.04	
Enhancing Skills and Knowledge	1,793,637,364.87	3,158,937,358.50	
Housing and Urban Development	1,356,279,003.45	1,252,773,578.92	
Gender		43,010,000.00	
Youth	597,180,507.25	513,776,588.90	
Environmental Improvement	1,189,217,968.97	1,246,460,958.52	
Water Resources and Rural Development	890,833,400.00	835,808,308.72	
Information and Communication Technology	68,007,000.00	8,166,000.00	
Growing the Private Sector	237,403,801.67	503,613,885.54	
Reform of Government and Governance	2,017,448,196.48	2,341,668,892.40	
Power	499,426,795.70	18,074,700.00	
Road	5,921,615,982.78	7,048,616,687.18	
Airways	356,635,185.38	343,080,256.52	
Net Cash Flow from Investment Activities	17,371,282,941.35	20,929,822,465.70	
Cash Flow from Financing Activities			
Proceeds from Aids and Grants	367,239,677.77		
Proceeds from External Loans	216,983,237.64	135,781,088.83	
Proceeds from Internal Loans	10,107,027,027.02	1,966,756,756.76	
Proceeds from Other Capital Receipts	2,207,543,101.83	2,161,305,677.39	
Repayment of External Loans	329,464,493.57	388,020,325.34	
Repayment of Internal Loans	10,070,860,968.65	11,314,710,109.38	
Net Cash Flow from Financing Activities	2,498,467,582.04	7,448,887,001.74	
Net Surplus/(Deficit) for the Year	3,044,410,769.89	5,866,418,631.29	
Opening Balance	5,480,914,725.76	11,347,333,587.05	
Closing Cash Balance	8,525,325,495.65	5,480,914,725.76	

GOMBE STATE GOVERNMENT STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31/12/2017			
Note	2017 Actual	2016 Actual	
Liquid Assets			
Treasuries and Banks	10	8,525,325,495.65	5,480,914,725.76
Sub Total		8,525,325,495.65	5,480,914,725.76
Investments and Other Assets			
Investments	11	694,130,349.53	681,898,878.60
Advances & Loans		247,185,294.25	218,848,894.25
Sub Total		941,315,643.78	900,747,772.94
Total Assets		9,466,641,139.43	6,381,662,498.70
Public Funds			
Consolidated Revenue Fund	13	8,517,786,737.79	2,091,690,554.33
Capital Development Fund	14	7,538,757.86	3,369,224,171.43
Sub Total		8,525,325,495.65	5,480,914,725.76
Liabilities			
Internal Loans - Principal	15	49,236,248,591.19	37,157,310,814.46
Internal Loans - Interest		25,033,146,305.49	27,492,857,614.30
External Loans	16	11,954,218,592.60	11,541,703,670.90
Sub Total: Liabilities		86,223,613,489.28	76,191,881,099.66
Less:			
Liability Over Assets	17	85,282,297,845.50	75,291,133,326.72
Other Funds		941,315,643.78	900,747,772.94
Total Public Fund		9,466,641,139.43	6,381,662,498.70

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Accountant General/PS
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GOMBE STATE GOVERNMENT STATEMENT NO. 4 STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE PERIOD ENDED 31/12/2017							
Note	Actual 2016	Actual 2017	Orig Budget 2017	Final Budg 2017	Variance 2017	Budget 2018	
Opening Balance	5,185,162,948.14	3,389,234,171.43	3,389,234,171.00	3,389,234,171.00	643	7,538,757.00	
Add: Capital Receipts							
Transfer from Consolidated Revenue Fund	10,930,041,066.01	1,090,804,483.52	15,415,734,574.00	15,466,134,044.00	14,585,329,500.48	20,094,829,476.00	
External Loans	135,781,088.83	216,983,237.64	4,200,000,000.00	4,300,000,000.00	4,801,016,763.38	6,600,000,000.00	
Internal Loans	1,966,756,756.76	10,107,027,027.02	8,600,000,000.00	14,230,000,000.00	3,775,233,295.21	19,915,000,000.00	
Other Capital Receipts	2,151,395,677.39	2,207,543,101.83	4,500,000,000.00	3,500,000,000.00	1,292,464,898.17	6,000,000,000.00	
Sub Total: Capital Receipts	19,368,036,589.99	13,909,597,527.79	22,715,734,574.00	37,796,134,044.00	23,716,536,516.22	52,609,829,476.00	
Total Capital Funds Available	24,310,046,627.13	17,278,821,699.21	36,104,969,748.00	41,096,368,215.00	23,716,536,515.79	52,617,368,232.00	
Less: Capital Expenditure							
General Public Services	1,241,752,405.64	937,795,379.55	3,332,000,000.00	2,998,275,560.00	2,060,70,180.45	4,643,746,918.00	
Public Order and Safety	25,882,875.12	91,400,134.45	581,500,000.00	526,500,000.00	435,099,865.55	1,190,000,000.00	
Economic Affairs	3,442,890,133.06	3,153,632,543.36	7,763,552,000.00	6,664,512,740.00	3,310,880,196.64	12,794,200,000.00	
Environmental Protection	1,246,480,958.53	1,189,217,968.97	1,617,000,000.00	1,447,000,000.00	357,282,831.03	2,219,790,000.00	
Housing and Community Amenities	10,483,762,505.80	9,302,439,592.03	15,851,400,000.00	16,270,121,095.00	6,968,091,502.97	20,455,014,548.00	
Health	3,139,874,248.86	3,024,344,229	3,613,920,000.00	3,704,920,000.00	3,202,518,655.71	4,454,720,000.00	
Recreation Culture and Religion		289,000,000.00	285,000,000.00	285,000,000.00		882,000,000.00	
Education	3,300,688,887.88	1,866,878,897.82	10,468,519,148.00	8,020,461,252.00	6,393,582,354.38	11,408,054,780.00	
Social Protection	49,841,430.00	527,607,881.08	527,000,000.00	841,900,500.00	314,291,418.92	1,211,000,000.00	
Total Capital Expenditure by Main Functions	20,929,822,445.70	17,371,282,941.35	43,661,891,145.00	40,758,091,147.00	33,387,308,305.45	61,232,328,240.00	
Closing Balance	3,389,224,171.43	7,538,757.86	7,538,757.86	356,267,068.00	338,728,310.14	8,614,909,013.00	

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GOMBE STATE GOVERNMENT STATEMENT NO. 3 STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE PERIOD ENDED 31/12/2017							
Note	Actual 2016	Actual 2017	Orig Budget 2017	Final Budg 2017	Variance 2017	Budget 2018	
Opening Balance (a)	2,212,171,508.91	2,091,690,554.33	2,091,690,554.00	2,091,690,554.00	0.33	8,517,786,737.00	
Add: Recurrent Receipts							
Statutory Allocation	40,770,408,237.31	39,274,639,087.51	47,000,000,000.00	44,000,000,000.00	4,725,360,912.49	54,200,000,000.00	
Value Added Tax Allocation	7,578,067,353.27	9,073,340,758.60	7,500,000,000.00	7,500,000,000.00	1,573,340,758.60	9,700,000,000.00	
Sub Total: Statutory Allocation (b)	48,347,475,590.58	48,347,979,846.11	54,500,000,000.00	51,500,000,000.00	3,152,020,153.89	68,900,000,000.00	
Direct Taxes	2,005,464,010.79	3,015,794,531.91	3,462,100,000.00	3,932,100,000.00	916,395,468.09	4,231,500,000.00	
Licenses	28,275,072.00	29,391,850.00	46,900,000.00	72,150,000.00	42,758,150.00	71,000,000.00	
Fees	327,734,356.13	740,298,187.31	1,336,720,000.00	1,283,670,000.00	543,371,812.69	1,049,647,500.00	
Fines	15,141,304.73	6,199,985.10	37,100,000.00	37,100,000.00	30,900,014.90	31,500,000.00	
Sales	1,926,953,200.46	1,244,577,831.00	1,773,420,000.00	1,800,920,000.00	556,242,369.00	2,169,599,000.00	
Earnings	141,438,520.63	114,400,293.11	786,935,000.00	772,035,000.00	657,634,706.89	857,240,000.00	
Rent of Government Property		868,173.76	2,000,000.00	2,000,000.00	1,131,826.24	1,000,000.00	
Rent on Government Building	14,369,371.39	66,523,894.97	150,000,000.00	100,000,000.00	33,476,105.03	350,000,000.00	
Repayments	105,762,045.12	126,062,454.54	160,000,000.00	160,000,000.00	33,927,545.46	205,000,000.00	
Investment Income	117,827.90	0.02	5,000,000.00	10,000,000.00	9,999,999.98	30,000,000.00	
Interest Earned	906,620.03	7,974,234.80	5,000,000.00	85,000,000.00	77,025,765.20	80,000,000.00	
Miscellaneous	237,693,213.99	140,190,313.26	46,280,000.00	95,480,000.00	44,710,313.26	91,880,000.00	
Sub Total: Independent Revenue (c)	4,893,899,652.17	5,492,281,549.78	7,810,455,000.00	8,350,455,000.00	2,858,173,450.22	9,164,366,500.00	
Total Funds Available (a+b+c+d)	59,980,422,674.79	60,861,385,065.21	64,402,145,554.00	61,842,145,554.00	1,360,760,488.79	81,586,153,237.00	
Less: Recurrent Payments							
Personnel Cost	16,340,961,715.30	17,396,484,671.60	17,728,704,408.00	18,532,012,522.00	1,135,527,890.40	19,512,799,074.00	
Gov't Contrib. to Pension & Other Social Benefits	2,726,675,490.51	3,039,890,553.47	3,950,000,000.00	3,038,992,100.00	2,001,546.53	3,910,067,000.00	
Overhead Charges	11,842,981,999.26	13,872,065,262.10	14,454,016,017.00	17,894,747,717.00	4,022,682,454.81	18,648,670,950.00	
Consolidated Revenue Fund Charges	181,077,901.92	688,385,762.90	588,500,017.00	866,600,000.00	1,782,124,237.10	502,000,000.00	
BTL Payments	4,164,263,422.74	5,678,542,171.52	36,721,270,442.00	40,332,352,339.00	3,401,156,042.68	42,573,537,024.00	
Sub Total: Recurrent Expenditure	35,255,960,529.73	40,672,468,381.68	10,000,000,000.00	11,599,068,617.00	1,528,207,648.35	10,000,000,000.00	
Repayment of External Loans	389,020,325.34	329,464,493.57	300,000,000.00	329,500,000.00	35,064.42	400,000,000.00	
Repayment of Internal Loans	11,314,710,109.38	10,070,860,968.65	10,000,000,000.00	11,599,068,617.00	1,528,207,648.35	10,000,000,000.00	
Sub Total: Loans Repayment	11,702,730,524.72	10,400,325,462.22	10,300,000,000.00	11,928,568,617.00	1,528,243,154.78	10,400,000,000.00	
Total Recurrent Payments	46,958,691,054.45	51,072,791,843.90	47,021,270,442.00	52,460,920,956.00	1,188,127,112.10	52,973,587,024.00	
Operating Balance	13,021,731,620.34	9,608,591,221.31	17,380,875,112.00	9,681,224,598.00			