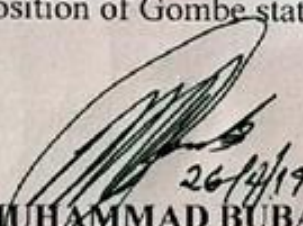


AUDIT CERTIFICATION

In accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999. I have examined the Accounts and the Financial Statement of Gombe State Government of Nigeria for the year ended 31st December 2018. Proper returns have been rendered by Ministries, Departments and their related Parastatals in Conformity with the Public Finance (Control and Management) Law of 1958. I have obtained all the information and explanation required for my audit. The audit was carried out in accordance with Auditing Requirements as specified in the Audit Law of 1959 (Chapter 14/5 (2) of the Federal Republic of Nigeria. Furthermore, projects and programme were verified in line with the concept of performance Audit in the discharge of my duty and responsibility as required by section 125(2) of the same Constitution. The Financial Statements have been certified subject to the observation/comments contained in this report. In my opinion the financial statement (No.1-4) and the related accounts give a true and fair view of the state of financial position of Gombe state Government as at 31st December 2018.


26/4/19
MUHAMMAD BUBA .G. (FCNA)
AUDITOR-GENERAL
GOMBE STATE



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNT OF GOMBE STATE GOVERNMENT FOR YEAR ENDED 31ST DECEMBER 2018

	2018 Actual	2017 Actual
Cash Flow From Operating Activities		
Statutory Allocation	88,378,585,482.55	48,347,879,866.11
Independent Revenue	7,490,367,832.58	5,492,281,549.78
IFIs Receipts	5,903,923,204.85	4,748,433,114.94
Total Receipts	73,772,876,520.98	58,588,594,530.83
Payments		
Personnel Cost	18,323,538,972.97	17,394,095,462.52
Social Benefits	3,281,828,365.81	3,639,378,782.55
Overhead Costs	19,871,850,284.93	13,872,065,363.19
Consolidated Revenue Fund Charges	2,870,844,740.99	688,385,752.99
IFIs Payments	4,826,081,064.18	5,678,542,171.92
Total Payments	59,823,998,460.88	46,672,469,383.16
Net Cash Flow from Operating Activities	23,648,878,060.10	17,817,225,147.67
Cash Flow From Investment Activities		
Economic Empowerment Through Agriculture Society Re-Orientation	1,615,599,162.00	1,723,106,112.57
Security Allocation	158,503,134.30	
Empowerment to Human Health	477,858,604.25	510,196,425.43
Enhancing Skills and Knowledge	437,830,378.71	270,387,195.00
Planning and Urban Development	5,199,824,784.41	1,793,637,364.87
Youth	1,215,140,740.87	1,896,179,093.45
Gender	22,382,560.00	
Environmental Empowerment	828,825,519.57	977,180,597.28
Water Resources and Rural Development	1,602,871,539.75	1,189,117,968.97
Information and Communication Technology	1,166,818,422.51	830,833,406.00
Creating the Private Sector	745,000.00	68,007,000.00
Reforms of Government and Governance	233,939,001.37	237,403,801.67
Peace	1,489,834,603.83	2,017,448,196.48
Other	499,426,795.78	
Welfare	10,616,658,826.10	5,821,615,982.78
Total	206,090,000.00	376,635,185.38
Net Cash Flow from Investment Activities	35,773,885,118.42	17,371,287,943.31
Cash Flow from Financing Activities		
Proceeds from Aids and Grants	3,593,934,846.67	347,239,677.77
Proceeds from External Loans	852,199,017.85	214,983,237.64
Proceeds from External Loans	3,489,492,845.20	10,167,077,627.92
Proceeds from Other Capital Receipts	4,479,125,479.48	2,267,543,161.83
Repayment of External Loans	432,825,006.32	329,464,493.57
Net Cash Flow from Financing Activities	15,749,127,195.92	10,070,860,948.65
Net Increase/Decrease for the Year	691,145,679.94	2,498,467,982.04
Opening Balance	6,673,128,055.89	3,044,414,769.89
Closing Balance	7,364,273,735.83	5,542,882,751.93
Accountant General, PS	7,092,486,579.79	8,823,325,495.65

	Actual 2018	Actual 2017	Original Budget 2018	Revised Budget 2018	Variance 2018	Budget 2018
Assets						
Spring Balance	1,281,000,000.00	1,100,000,000.00	1,100,000,000.00	1,100,000,000.00	1,100,000,000.00	1,100,000,000.00
Current Assets	10,274,100,000.00	10,100,000,000.00	10,100,000,000.00	10,100,000,000.00	10,100,000,000.00	10,100,000,000.00
Non-current Assets	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
Liabilities						
Current Liabilities	10,274,100,000.00	10,100,000,000.00	10,100,000,000.00	10,100,000,000.00	10,100,000,000.00	10,100,000,000.00
Non-current Liabilities	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00

GOMBE STATE GOVERNMENT
STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES as at 31st December 2018

	Note	2018 Actual	2017 Actual
Liquid Assets			
Treasuries and Banks	10	7,052,186,529.79	8,525,325,495.65
Sub Total		7,052,186,529.79	8,525,325,495.65
Investments and Other Assets			
Investments	11	615,391,671.01	694,130,349.53
Advances & Loans		10,260,000.00	247,185,294.25
Sub Total		625,791,671.01	941,315,643.78
Total Assets		7,677,978,200.80	9,466,641,139.43
Public Funds			
Consolidated Revenue Fund	13	7,033,371,086.58	8,517,796,737.79
Capital Development Fund	14	18,615,443.23	7,538,757.86
Sub Total		7,052,186,529.79	8,525,325,495.65
Liabilities			
Internal Loans - Principal	15	43,738,377,785.14	49,236,248,591.19
Internal Loans - Interest		22,173,794,914.59	25,033,146,305.49
External Loans	16	11,408,851,218.85	11,954,218,592.60
Sub Total: Liabilities		77,320,933,918.58	86,223,613,489.29
Less:			
Liability Over Assets	17	76,695,142,247.57	85,782,297,845.50
Other Funds		625,791,671.01	941,315,643.78
Total Public Fund		7,677,978,200.80	9,466,641,139.43

Seyoju Muhammad Tukur
 Accountant General/PS
 Office of the Accountant General
 Ministry of Finance
 Gombe State



GOMBE STATE GOVERNMENT
STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND
as at 31st December 2018

	Note	Actual 2017	Actual 2018	Budget 4-Sept-2018	Final Budget-2018	Balance 2018	Budget 2019
Opening Balance		3,080,284,075.47	7,338,970.00	7,338,970.00	7,338,970.00	0.00	13,814,445.00
Add Capital Receipts							
Transfer from Consolidated Revenue Fund		1,095,884,455.00	21,974,949,141.39	21,974,949,141.39	21,974,949,141.39	8,110,861,624.81	17,730,946,741.00
Internal Loans		11,960,217.84	353,993,017.28	3,280,000,000.00	7,280,000,000.00	4,747,886,902.23	4,934,565,000.00
External Loans		15,207,017,807.81	1,000,000,000.00	15,200,000,000.00	15,200,000,000.00	1,833,117,044.80	11,250,000,000.00
Other Capital Receipts	18.9	1,074,901,776.48	8,070,262,076.23	14,070,000,000.00	14,270,000,000.00	10,171,788,628.81	11,740,000,000.00
Sub Total Capital Receipts		19,988,097,117.16	21,349,104,234.50	41,520,000,000.00	41,924,949,141.39	14,762,748,406.65	35,755,511,741.00
Total Capital Receipts Available		23,068,381,192.63	28,688,074,268.50	48,840,949,141.39	49,359,898,282.79	14,762,748,406.65	39,570,958,482.00
Less Capital Expenditure							
Amortisation Services	19.8	837,760,070.01	988,054,146.39	4,178,788,000.00	4,477,288,000.00	6,124,761,844.61	4,411,135,487.00
Basic Infra and S&T	19.9	71,488,134.81	71,768,488.28	1,200,000,000.00	1,200,000,000.00	488,861,488.72	1,071,000,000.00
Customer Welfare	19.10	3,131,612,566.38	3,380,759,779.78	11,400,000,000.00	11,217,915,199.00	7,942,084,801.00	14,818,000,000.00
Support Services	19.11	1,181,217,066.57	1,627,262,487.40	1,111,700,000.00	1,204,811,714.38	584,074,282.62	2,013,941,000.00
Health and Community Development	19.12	9,361,449,381.23	11,096,862,487.41	21,471,100,000.00	17,117,110,000.00	6,120,775,586.71	12,344,844,444.00
Others	19.13	50,041,384.29	771,300,000.00	4,450,702,000.00	5,211,000,000.00	4,781,214,914.84	14,471,400,000.00
Transfer to Other and Major	19.14			800,000,000.00	700,000,000.00	100,000,000.00	100,000,000.00
Transfer	19.15	1,246,176,872.00	1,000,000,000.00	11,400,000,000.00	11,217,915,199.00	1,182,084,801.00	1,200,000,000.00
Major Projects	19.16	107,487,841.00	480,262,718.00	1,871,000,000.00	1,177,700,000.00	283,717,044.71	897,000,000.00
Total Capital Expenditure by Fund		17,371,263,841.39	21,776,882,134.42	81,211,268,000.00	78,802,008,399.00	26,860,564,838.88	48,911,552,941.00
Carrying Forward		1,697,117.38	18,011,034.27	18,011,034.27	1,556,949,893.79	1,896,183,576.77	1,000,000,000.00

Seyoju Muhammad Tukur
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 Ministry of Finance
 Gombe State



MUHAMMAD SUKSES A. (C.A.)
 ACCOUNTANT GENERAL
 GOMBE STATE