





His Excellency

ALHAJI MUHAMMADU INUWA YAHAYA
Executive Governor of Gombe State, Nigeria



**RT. HON. ABUBAKAR MOHAMMED
(CHIROMA LUGGEREWO)**

Speaker

Gombe State House of Assembly



**MUHAMMAD BUBA G.(FCNA)
AUDITOR-GENERAL
GOMBE STATE**

ACKNOWLEDGEMENT

My sincere gratitude goes to many individuals who have helped in one way or the other to make his report see the light of the day. I wish to acknowledge with gratitude the cooperation; I received from all Chief Executive and Accounting Officers of Ministries/Extra Ministerial Departments, ,and particularly the Ministry of Finance & Economic Development, my profound appreciation to the entire staff of the office of the Auditor-General who, by their loyalty and untiring effort, made the production of this report possible. I hope that this spirit of team work will continue and that government will continue to recognize and appreciate the statutory role of this office in enhancing accountability delivery in the public interest. Accordingly, I also wish to extend my profound gratitude to the Honourable House of Assembly, iN particular the Speaker, Members of Public Account Committee and all Honourable Members for their cooperation and support to the Office of the State Auditor-General Gombe State. I wish to specially thank **HIS EXCELLENCY THE GOVERNOR OF GOMBE STATE ALH. MUHAMMADU INUWA YAHAYA** whose keen interest in accountability, since his assumption of office, continue to be exemplary, as a result, he has given this office the necessary support needed in the discharged of its constitutional duties.

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 2020, prepared under IPSAS cash. Proper returns have been rendered by Ministries, Departments and their related Parastatals in conformity with the Public Finance (Control and Management) Act 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 and Gombe State Audit Law of 2018 section 4(a). 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. I performed financial compliance audit in accordance with International standard on Auditing (ISAs) and International Standard of Supreme Audit Institutions (“ISSALs”). The Financial Statement 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 2020.



MUHAMMAD BUBA G. (FCNA)
AUDITOR-GENERAL
GOMBE STATE

TABLE OF CONTENT		PAGE
	Staffing.....	I-IV
	Acknowledgement.....	V
	Audit Certification.....	VI
1.0	INTRODUCTION	
1.1	Submission of Report.....	1
1.2	Constitutionality.....	1
1.3	Submission of 2019 Audited Accounts:.....	1
2.0	General Audit Analysis	2
2.1	Statutory Allocation from Federation Accounts	2-5
2.2	Independent Revenue.....	6-7
2.3	Bellow the line receipt (BTL).....	7-8
2.4	Compensation of Employees	8
2.5	Social Benefit	9
2.6	Overhead Charges.....	9
2.7	Grant & Subvention.....	10-11
2.8	10% of IGR to Local Government Council	10
2.9	Local Government Contribution to Capital Project	11
2.10	Local Government Contribution to Higher Education	11
2.11	FGB Re-Imbursement on Capital Project.....	12
2.12	Capital Development Fund	12-13
3.0	Appropriation Audit	14
3.1	Cash Flow and Liquidity Position	14
3.2	Budget Performance.....	15
3.3	Gombe State Investments.....	16-18
3.4	Recurrent Revenue Profile.....	19-20
3.5	Recurrent Expenditure Profile	21-22
3.6	Capital Expenditure.....	22
3.7	Exchanges Rate Revaluation on Internal Loan	25
3.8	Other Outstanding Liabilities	25
3.9	Certified Computation of Retirement Benefit.....	26
3.10	Recoveries.....	26

4.0	Ministries, MDG's & Extra Ministerial Department	27
4.0	Ministry of Commerce, Industry and Tourism Dev.....	27
4.1	Unattached Supporting Document SRV and Invoice Reaccept	27
4.2	Payment voucher without Supporting Document (SRV).....	27
4.3	Vote Book.....	27
5.0	Ministry of Health.....	27
5.1	Overpayment of Salaries and Allowance	27
5.2	Unaccounted Drug revolving fund (Zainab Bulkachuwa Hosp).....	27
5.3	Missing Receipt (Leaflet).....	28
5.4	Blank Triplicate receipt	28
5.5	Revenue Generation	28
5.6	Physical Cash Survey	28
6.0	Ministry of Science & Technology	28
6.1	Payment vouchers without supporting document (SRV).....	28
6.2	Un presented Payment Vouchers.....	28
7.0	Gombe State Board of Internal Revenue Service	28
7.1	Inconsistencies of payee monthly collection ,,.....	28
7.2	Ashaka Cement Company Ltd.....	28
7.3	PAYEE Collection.....	28
7.4	Main IGR Accountant Reversals of entries	29
7.5	Sales of Government Property	29
7.6	Non Deduction of PAYEE.....	29-29
7.7	Gombe International Hotel.....	30
8.0	Statement of Accounting Policies.....	33
9.0	Responsibility for Financial Statements.....	34
10.0	Consolidated Financial Summary.....	35-36
11.0	Cash Flow Statement.....	38-39
12.0	Statement of Assets and Liabilities.....	40
13.0	Statement of Consolidated Revenue Fund.....	41-42
14.0	Statement of Capital Development Fund	43
15.0	Notes to Cash Flow Statement.....	47-50
16.0	Notes to Statement of Assets and Liabilities.....	53-56
17.0	Notes to Statement of Consolidated Revenue Fund.....	58-74

18.0	Notes to Statement Capital Development Fund.....	77-81
19.0	Schedule of Consolidated Revenue Fund.....	84
20.0	Schedule of Recurrent Revenue.....	87-124
21.0	Schedule of Recurrent Expenditure.....	127-271
22.0	Schedule of Capital Receipts.....	274-277

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