## 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 31<sup>st</sup> 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 31<sup>st</sup> December 2018.

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

| 36   |                |   |   | Like us on Facebook.com/dailyt   |
|--|----------------|---|---|--|
|  |                |   |   | follow us on Twitter: @dally_t   |
|  | -              |   | -   |  |
|  |                |   | 02  |  |
|  |                |   | 周夜  | RA   |
|  |                |   |   |  |
| REPORT   | 0 7            | FTHEA   | INITOF  | R-GENERAL ON THE ACCOUNT   |
| OF COMPECTAT   | TC             | OVEDNIN   | TATE FOR  | I GLIGLIGHT ON THE AUGUONT   |
|  |                |   | IENI FUR  | YEAR ENDED 31 <sup>st</sup> DECEMBER 201   |
| COMINE S   | STATE GOV      | VERNMENT  | Contraction of the second   | Abrill Durt advised<br>Robert W. 3   |
| CASH/LOW STATE   | BENT as at     | 2018  | 2017  | Thisting of a careful strain strains and   |
| Cash Row Rom Operating Actuation   | C Almont       | Artiset   | Actual  | No and and fight for these bigst   |
| Statutory Allocation   |                |   |   | No. 2.4 Augentid Augentid 2.8 2.8  |
| Independent Revenue  |                | 60.378.585.482.15<br>7,490.367,833.50   | 48,347,979,846.11<br>5,492,281,549.78   | An Annual A   |
| Tita Receipts  | - Car          | 5,905,938,204.85  | 4,749,433,114.99  | Many Beder E Schulescher Michaelten Schulescher Bisternetung Bisternet |
| Payments   | - Part         | 78,774,891,530.50   | 58,586,694,510,89   | Se her hanny dealer for man water and an an an and an  |
| Personnel Cost   | 17             | AN MAR AND AND AN   |   | P PUPULAR CARACTER PUPULAR PUPULAR PUPULAR PUPULAR PUPULAR PUPULAR   |
| Secial Penelta   | 1 - No. 10     | 15.325,535,972.97<br>3,249,820,304,81   | 37,394,095,402.53<br>3,639,379,782,55   | No. 3 34534307.0 (Allowanter towners) Longer (MAR) Internet Contractor   |
| Overtexel Costs<br>Considered Revenue Part Charges   | 100            | 19.878,830,384.93<br>2,825,044,760.99   | 13,872,065,262.19   | NO 7 LALOIDER BURGEREN DAUEREN DERMENE DERMEN UND  |
| SS Fayments  | A. Steeling    | 4,826,041,004,18  | 688,385,782,99<br>5,478,542,171,52  | Intrinsmittery D. MALTIN LAN. DO D. DOLLARS MARKED DISCOUNT OF MALE STATUS   |
| Type Permets<br>Net Cash Fice from Operating Activities  | I PROVIDE      | 50,123,295,407,85   | 46,572,468,381.68   | And a particular of the second |
| a state of the second stat | 1              | 22,451,596,112,62   | \$7,917,326,129.29  | Independent I BARLANA MARINA MARINEN II.MIMAN MARINA INANA   |
| Cash Flow From Investment Activities   | -              | C   | and the second second   | Restant 3 UNUME LINUSLI RESEARCE ARRENT ALTOLIALS  |
| Barrorik Enouwernert Through Agriculture   | -              | 1,915,599,162,00  | 1,723,106,112.57  | Andreas & PROBLEM PORTAL AND DESCRIPTION AND ADDRESS AND ADDRESS UNKNOWN   |
| Society Re-Orientation   | -              | 158,103,134.30<br>471,006,604.25  | \$10,396,425.43   | P DETERMINE TRANSPORT AND ADDRESS OF THE PARTY OF  |
| 2007 Designment, to Human Health<br>Enhancing Skills and Knowledge   |                | 437,030,378,71  | 270,301,195.00  | TAMONINE CANADALINE CANADALINE CONTACT CONTACT CONTACT CONTACT   |
| USAbility and Urban Development  | -              | 5,199,824,784.41  | 1,793,437,364.87<br>1,356,279,003,45  | Territor base prove 44413438 LARDERS CORDERS CORDERS AND DESCRIPTION AND DESCR |
| Genter   | -              | 22,382,568.99   | Contraction of the Contraction of Street, or other  |  |
| (Invited mental Engrowment   |                | 826,025,519,57<br>1,602,971,530,75  | 577,180,507.2%<br>1,189,217,958.97  | An trail a frame & D. Classification (All Managerian California) and a frame of the second se |
| Meter Resource and Rural Development<br>Proceedings and Communication Technology   | -              | 1,166,518,422.51  | 930,833,405.00  | Normality  |
| LADRENT SHAPTNER SHOP  | and the second | 745,000.50  | 68,007,000.00<br>237,403,801.67   | Gradies Longe Low  |
| Reform of Commenter and Commencer  |                | 1,489,834,003.83  | 2,017,448,196.48  | There a description supervise supervises between the second  |
| Road   | 1              | 10.416.658.836.10   | 499,426,795.70 5,921,415,982,78   | to be benet species during the second state of |
| Arman Per Ont Flow from Investment Activities  | - I Company    | 300,000,000.00  | 356,635,185.38  | Report of Terrations IDAMAGNAGE CILARANAS CILARANAS CILARANAS CILARANAS CILARANAS  |
| and the second   |                | 25,775,889,318.42   | 17,371,282,941.35   | He has not been and the second of the second |
| Cash How I are Francing Activities   | - Contraction  | COLUMN DE COLUMN DE LE COLUMN DE  | CONTRACTOR OF STREET, ST.   | Appending belows: A set of the se |
| Proceeds from Aids and Grants  | -              | 3.593.034.549.67  | MARKING AND AND   | Applet of lady   |
| Proceeds from External Loans<br>Proceeds from Price Loans  | 1000           | 552,199,017,85  | 347,239,677.77<br>216,983,237,84  | Test sciptoringent   |
| Proceeds fore Other Carity Encodeds  |                | 3,189,832,845.20  | 10,107,027,027.02   | Tel UNLOUGH DITINGUE BURGERE SUBJECTER COMPLEXE TIME   |
| Separate of Colored Lance  | 10000          | 4,479,125,429,48<br>432,825,006,33  | 2,207,543,101.83<br>329,464,493.57  | Sel San Tandar LINE BLACKED DESTURIOR IN DESIGNATION DESIGNATION AUTOMOTION AUTOMOTION   |
|  | DW0111         | 10,740,322,195.93   | 10,070,060,968.65   | Deligibles DODROR COLORES AND ARCAUSE SAMAGES AND  |
| Dis Cere i tue tran princing Actives   |                | 651,145,039.94<br>1,473,138,945,86  | 2,498,467,582.04  | And a second sec |
|  | A LOCK         | 8,875,375,495,65  | 3.044,410,769.89<br>3.480,814,725.76  |  |
| Encode History Colors  | -100-0         | 7.092.185.529.79  | 8,523,325,495.65  | heid folionial law   |
| PARTY OF THE PACEWEER OF GREAT AND   | Citizen an     | and the second  |   | Minuted Security   |
| Manufactor of Concession, and the  |                | the second se |   | I have been and the second s  |
| Mentality of Paragola<br>Genetic State   |                | STAT  | and the second se | Mich of the Administrate Sector  |



| STATISHING   | SOMBE STATE GOVERNMENT<br>STATEMENT NO. 2<br>STATEMENT OF ASSETS AND LIABILITIES as at 31" Decomber 2018   |                                      |   |  |   | SCHOLE STATT GOVERNMENT<br>STATTMENT AD 4<br>STATTMENT SCHOLE STATTMENT AURO<br>an at 21 <sup>o</sup> Devening 2015 |  |                  |                                    |                       |             |  |  |
|--|--|--------------------------------------|---|--|---|---|--|------------------|------------------------------------|-----------------------|-------------|--|--|
| Water and the state of the second of the   | - Netz   | 2018                                 | 2017                                    | Party and a state of the state  | 1   | N MAN   | Jacob  | 1 01944          | - MIN                              | fatest .              | Ralph       |  |  |
| and the second s | -  | Actual                               | Actual                                  | a second and the   |   | and the second second   | 1  | Profeeding .     | 5-62200                            | TLAN                  | 303         |  |  |
| Ligad Assets   | ALC: NO.   |                                      |   | Grady Manu   |   | 300,051754  |  | KING PETA        | 4, 11,912.5                        |                       | - ILNIA     |  |  |
| -  | a de la la la  | and an and the second second         | a state to be and                       | The state of the state of the  | 1   | Constant of the   | 13111112   | 100-5            |                                    | M High                | 1113        |  |  |
| Treasuries and Ranks   | 10   | 7.052,186,529.79                     | 8,523,325,495.65                        | All Carls Really   | 110   | A CONTRACT  | Call E   | 1                | Sector Ch                          | 12:00                 |             |  |  |
| Sub Total<br>Investments and Other Assets  | 1  | 7,052,186,529.79                     | 8,825,325,495.65                        | Chaine pur Constrator Steener  |   | LINESCOL  | auronauros   | -                | the second second                  | REILBURG              | -           |  |  |
| The class are cost asses   |  | Station of the local division in the |   | anew later   |   | 316/40,017.04   | 1-CONTRACTOR   | -                |                                    | Course Mark           |             |  |  |
| Diversioneres  | 11   | 615,391,671,01                       | 694,130,349.53                          | Long ton   | 1   | SEAT STRATE   | LIMATIAL   | TO PRODUCE IN    | A DRIVEN OF                        | DARIELEURO            | 11.301.00   |  |  |
| Advances & Loans   |  | 10,200,000.00                        | 247,185,294,25                          | the loss hash  | 110   | DRADINA   | NINGRAL  | HARDING          | REPARTMENT                         | HICKNEH!              | 10.000      |  |  |
| Sub Total  |  | 625,791,671.01                       | 941,315,643.78                          | The Your Capital Investor  | 101   | (1.000,00°,017.00   | D.M.DA.PA  | SCARLER AND      |                                    | +unoperation          | -           |  |  |
| Tone America   | Contraction of the second  | 7,677,978,200,50                     | 9,466,641,139.43                        | TO THE REAL OF MILLION   | 1   | 1. 1. 1. 1.   |  |                  |                                    |                       |             |  |  |
| AND REAL PROPERTY AND REAL PROPERTY.   | 1000   | The statement                        |   | Su Cale Non Selecto  |   | SCHOOL MAD  | JUTHINI, M   | NUCCHARTER       | NHORDER                            | ALACTEDRING A         | 154,045,752 |  |  |
| Puesic Funda   | 1000 2000  |                                      |   | Las Complementar   |   | 550   |  | 1                |                                    |                       | 1           |  |  |
| And the second s | 1000   | and the second                       | the management and                      | American Joning  | 1.0   | AU7.246.629.01  | -  | LON MARKET       | APPENDIX                           | - LUIAUNGAMUN         | 1 4000      |  |  |
| Consolidated Revenue Fund  | 13   | 7.033,371,086.58                     | 8,517,786,737.79                        | Anti-June on Later   | 150   | TORRESA.  | TLAL OLD   | LINNING          | 410 MT 190 M                       |                       | - 457 0     |  |  |
| Capital Development Fund   | 10   | 18,815,443.23                        | 7,538,757.86                            | Lange Play   | 14.0  | 3.111 472,545 W   | LBLTDATTS.PL   | ILSN PARTY       | ILMONTON COMM                      | THE PALACE            | INCOME.     |  |  |
| Sue Total  | - Constanting  | 7,052,186,529.79                     | 8,525,325,495.65                        | INCOMPANIES  | 100   | 1100.02.084.07  | 142.00.474   | LUX WERE IN      | LINE MADE IN                       | -                     | -2.814.8    |  |  |
| Audultees  | 100  | 1.1                                  | 時期、高い時間に三次に許                            | state at Section Indian  | - 14.5  | ****  | ALTIN MONTH  | IL OTHER DR. P.  | RELEVAND                           | ATHUT AND             | -9,580,8    |  |  |
| The second states of the second states of the  |  | State of States States               |   | THE OWNER WHEN THE PARTY OF  | Nist.   | SUALHARY  | TTUNERU BR   | 4.494.714,098.85 | ADDARD THE R                       | ARRONAL               | 4000        |  |  |
| Internel Loans - Principal   | Contraction of the local distance of the loc | 13,738,377,785.14                    | 49,235,248,591.19                       | Bracker Color and Ballyon  |   |   | Collected and and the  | FILPERIOL PT     | TLAL TERM                          | JULNI, CROSS          | Jack        |  |  |
| Internal Loarn - Detrest   | and a second second  | 2,172,704,914.59                     | 25,033,146,305.49                       | Henry  | 14.5  | SHARPPERTY.   | Laurona  | 11AM. PART IN    |                                    | ORMANIA               |             |  |  |
| Externel Large   | COLUMN STOCKED BY  | 1,408,851,218.85                     | 11,954,218,592.60                       | Seat Autor   | -   | IL AT PLAT  | -  |                  | ADDRESS OF MAL                     | PROPERTY              | - 1012      |  |  |
| Sub Total: Listifices  |  | 7,320,933,918.34                     | 86,223,613,489.28                       | The Code Consider to Tar   |   | Charles and the second  | Contractor of the local diversion of the loca |                  |                                    | and the second second | distant.    |  |  |
| and the second second second   | and particles and  | Carrier Contraction of the last      | A MARKING AND                           | -  | 2   | RUNDERLES   |  |                  | 10.012103.315.25                   | IL PACTOR AND         | -           |  |  |
|  | STIT PROVES  | States and a state of the            |   | Colleg Faires  | C I   | N.CI.M.C.   | CLOH, INGL   | HILLINGER        | ABBRIDAR                           | ANE.80.0507           | 1.000       |  |  |
| Lucity Over Assets   | 27 2   | 6,695,142,247.57                     | 85,287,297,845.50                       | Contraction of the   | 1   | C. Marchan  |  |                  | State of the local division of the | TIDAM IN CO.          | diam'r.     |  |  |
| Other Punds  |  | 625,791,671.01                       | 941,315,643.78                          | And in the other design of | -   | and the second second   |  |                  |                                    | Provide States        | -           |  |  |
| Total Public Fund  |  | 677,978,200 80                       | 9,466,641,139,43                        | Soni Huberpool Lanc  |   |   |  |                  |                                    |                       |             |  |  |
|  |  |                                      |   | a contraction decision   | Academic Services<br>Winter The Academic Service<br>Winter The Academic Service |   |  |                  |                                    |                       |             |  |  |
| AND AND A CANADA AND AND AND AND AND AND AND AND AN  |  |                                      |   | Ministry of Persons  |   |   |  |                  |                                    |                       |             |  |  |
| Seyoji Muhammad Tukur  | -  |                                      |   | Service Party  |   |   |  |                  |                                    |                       |             |  |  |
| Accountant General/PS  | -  |                                      |   |  |   |   | - Ale  | 2                | 1362                               |                       | 1           |  |  |
| Office of the Accountant General   | - Carl   | CHARLES STORE                        | ALL |  |   |   | 112  | 10               |                                    |                       |             |  |  |
| Hisistry of Finance<br>Sombe State   | -  | Mileta,                              | San State State State State             |  |   | 140   | FECH GEN   | 100.5 Ac. (86.3  | 50.0                               |                       |             |  |  |
| and the second sec   |  |                                      |   |  |   | 6.44  |  | and the          |                                    |                       |             |  |  |

-