



**ZAMFARA STATE OF NIGERIA**

# **REPORT**

*Of The*

## **AUDITOR GENERAL**

**FOR THE LOCAL GOVERNMENTS**

**ON IPSAS (CASH)**

***GENERAL PURPOSE FINANCIAL STATEMENT***

*OF*

**ZURMI LOCAL GOVERNMENT**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2024**



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## ZURMI LOCAL GOVERNMENT ACCOUNT MANAGEMENT LETTER

<b>Auditee:</b>	ZURMI	<b>Reviewed by:</b>	<b>Name</b>	<b>Rank</b>	<b>Date</b>
<b>Period end:</b>	2024	<b>Level 1</b>	Garba Mandé	A Chief Auditor	12/2/2025
<b>Prepared by:</b>	Garba Mandé	<b>Level 2</b>	R.B Saeed	DFS	14/2/2025
<b>Rank:</b>	Asst Chief Auditor	<b>Level 3</b>	Aminu Mammaga	A G	20/2/2025
<b>Date:</b>	07/02/2025				

### Audit of a department performed by the Auditor General

The Honourable Chairman,  
Zurmi Local Government,  
Zurmi.  
Zamfara State.

27<sup>th</sup> Feb, 2025

Dear Sir

The financial statements of 'Zurmi Local Government' are subject to audit by the Auditor-General for local governments in terms of the provision of section 98 of the local government law 2008 of zamfara state.

### MANAGEMENT LETTER: IN RESPECT OF FINANCIAL AUDIT PERFORMED FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> DECEMBER, 2024

#### INTRODUCTION

The audit of the 'Zurmi Local Government for the year ended 31<sup>st</sup> December, 2024 was completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

#### SCOPE AND DETERMINATION OF RESPONSIBILITY

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, fair presentation is achieved in the annual financial statements.

An audit includes:

- Examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;
- Assessment of the accounting principles used and significant estimates made by management; and
- Evaluation of the overall financial statement presentation.



The audit will also include an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Accounting Officer. Our responsibility is to express our opinion on these financial statements.

The audit findings which were identified during the course of the audit, are included below:

- Non proper keeping of treasury cashbook
- Poor maintenance of payment voucher
- Implementing budgetary provision in expenditures
- Weak internal control mechanism
- Lack of proper safeguards to essential security documents
- Lack of proper checking of staff register and payrolls
- Etc.

#### **MANAGEMENT COMMENTS**

It would be appreciated if your comments on these findings could be submitted within “14” days after the date of this report for incorporation.

#### **APPRECIATION**

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the local government during the audit.

Yours faithfully

.....  
**AMINU MAMMAGA (CNA/CPA/ACCA/ACCrFA)**  
**AUDITOR GENERAL**  
**FOR LOCAL GOVERNMENTS**



# OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ZAMFARA STATE ZAMFARA STATE OF NIGERIA

Date: 20th April, 2025

Ref. No: LGA/AA/VOL.1/232

## **1.0 INTRODUCTION**

### **1.1 MANDATE:**

In my certification of the financial statements (accounts) generated by the local government, I subjected the reliability of the statements to the extent of my observations raised on the treasury records. What I am presenting to the public accounts committee, here under are those observations.

In this wise, each financial statement (hereby attached) is to be read in conjunction with these observations for easy comprehension.

In accordance with section 92 of the local government law 2012 of the Zamfara state and section 24 of the public finance (control and management) act 1958 as amended, the account submitted to the office of the Auditor General for local government by the Director of Finance have been certified correct as mandated by the law, but subjected to some observations made in this report.

### **1.2 SUBMISSION OF REPORTS:**

The correct Annual Accounts of the local government for the year 2024 was submitted to this office on 23<sup>rd</sup> April, 2025.

### **1.3 PREVIOUS AUDITOR'S GENERAL REPORTS:**

The previous year i.e. 2023 financial year audit report was submitted to the Honorable House of Assembly on 23<sup>rd</sup> April, 2023 by this office for their oversight function and further necessary action.



## **2.0 OTHER OBSERVATIONS**

### **2.1 ANNUAL ESTIMATES:**

The delay in distribution approved estimate has become a tradition which almost every year was submitted to this office between the months of January to March of the year.

### **2.2 EXPENDITURE MANDATES:**

In the course of the period under review, there was a fiscal working relationship between the state Government and the fourteen Local Governments. The legal framework for this arrangement was largely defined by the memorandum of understanding consented to by the Chairmen. Major projects executed fall under the existing framework.

A closer scrutiny of this scheme would reveal inadequate arrangement for timely expenditure returns to the Local Governments. Local Governments treasuries took unnecessary longer time before they brought these types of expenditures to book.

### **2.3 PERSONNEL EMOLUMENT REGISTER (P.E):**

This important record was observed to be not in existence in the local government. A situation that had aggravated the current state of affairs with regard to management and control of personnel emoluments. The worrisome phenomenon of ghost workers could be traced to the neglect suffered by this control record. The financial memorandum being in operation in the local government made a remarkable provision for this but alas, it was conveniently abandoned to allow for an easy manipulation of salary.

### **2.4 UN BUDGETED REVENUE:**

During the year under review it was observed that, the sum of **₦211,629,235** (two hundred and eleven million, six hundred and twenty-nine thousand, two hundred and thirty-five Naira) was received from share of solid mineral and share of additional funds (FGN) but the revenue was not referred to the State house of Assembly for proper appropriation. It was expended without proper appropriation.



## 2.5 ACCOUNTING RECORDS:

During the year under review, it was observed that, there was fearful maintenance of the books of accounts and other accounting records by the local government. The manner in which this aspect was handled by the local government is fairly commendable. Some of the observation made includes the following:

- a. **Entries in the cash books:** It was observed that the cash books maintained for the period under review were fairly maintained, adequate attention was not given while posting the transaction. Was not balanced and closed at the end of every month. Additionally bank reconciliation between the cash books and bank statements has never been carried out throughout the year by this local government.
- b. **Non Classification of revenues and expenditure in accordance with IPSAS codes:** According to what I observed, internally generated revenues were not captured only statutory allocation. Equally, recurrent and capital expenditure of the local government surpass the same defect as that of revenue. It was observed that, there was a mixed up in the codification of revenue and expenditure, despite the fact that the local government budget was prepared according to IPSAS approved format.
- C **Payment Vouchers:** some payment vouchers were observed not properly documented. And this abnormality contradicts the provision of financial memoranda chapter 14.4(8)
- d. **Plant Register:** The local government did not keep the register of its plants and machineries. The operation of this register in any organization is central to the proper control of this type of asset. It also makes the disposal of the asset to be made in a most prudent manner. Conversely, the non-operation of the register by the local government had negated the basis of accountability.

## 2.6 CERTIFICATION OF RETIRING BENEFITS:

It is a mandate for this office to receive, process and raised an authority for payment of retirement benefits. During the period under review files were received from this local government were 27 files were approved from the local Government which consist of 16 voluntary/compulsory retirement and 11 death staff with their total benefits standing at **₦322, 134,101.00 (three hundred and twenty-two million, one hundred and thirty-four thousand, one hundred and one Naira)**. Out of these amounts the sum of **₦180,149,786.00 (one hundred and Eighty million, one hundred and forty-nine thousand, seven hundred and eighty-six Naira)** stood as total claims for 16 number retired staff, while death staff totaling to 11 number gulfed the sum of **₦141,984,315.00 (one hundred and forty-one million, nine hundred eighty-four thousand, three hundred and ninety-five Naira)**.



## 2.7 RECOVERIES MADE OUT OF PENSION AND GRATUITY:

In the course of processing the pension files, instances of wrong computation that invariably result into over payment of pension benefits, were detected. It has been a routine to this office for these types of over payment together with those of over stay in the service, to be deducted out of the individual pensioner's benefit. Therefore, this office was able to save the sum **₦5, 562,289.00** (five million, five hundred and sixty-two thousand, two hundred and eighty-nine Naira) for the pension funds.

## 2.8 INVESTMENTS:

As at 31<sup>st</sup> December, 2024 the investment value stood at **₦116, 806,931.00** (One hundred and sixteen million, eight hundred and six thousand, nine hundred and thirty-one Naira). The investment holding is as shown below: -

S/N	NAME OF THE COMPANY	VALUE 2024 (₦)	VALUE 2023 (₦)
1	Gamji Bank	-	-
2	Bricks Block Ind.	-	-
3	CCNN Sokoto	812,065	812,065
4	Sokoto Mortgage Bank	500,000	500,000
5	SICL Communication	-	-
6	Sokoto Cement Co.	-	-
7	Micro Finance Bank	26,291,645	26,291,645
8	FSB International Bank	-	-
9	Unity Bank (BON)	242,305	242,305
10	Zamfara Fertilizer Co.	-	-
11	T/Mafara Bricks B. Ind.	-	-
12	Intercontinental Bank	1,350,000	1,350,000
13	Bright way Solid Min. Dev. Co	87,610,916	87,610,916
	<b>TOTAL</b>	<b>116,806,931</b>	<b>116,806,931</b>



### 3.0 BUDGET IMPLEMENTATION ANALYSIS

#### 3.1 STATUTORY RECEIPTS:

During the year under review, the estimated Statutory Receipt of this local government was **N2,005,145,020.00** (two billion, five million, one hundred and forty-five thousand, twenty Naira) **while** the actual collection for the year was **N684,887,613** (six hundred and eighty-four million, eight hundred and eighty-seven thousand, six hundred and thirteen Naira). The actual revenue represents 34,2% of the total projected revenue. Also this can be seen as per table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Statutory Allocation	1,453,620,489	2,005,145,020	684,887, 613
	<b>Total</b>	<b>1,453,620,489</b>	<b>2,005,145,020</b>	<b>684,887, 613</b>

#### 3.2A STATUTORY RECEIPTS (DEFICIT):

During the year under review, a deficit of **N1,320,257,407.00** (one billion three hundred and twenty million, two hundred and fifty-seven thousand, four hundred and seven Naira) was revealed and it represent 65.8% short fall of the total projected revenue as can be seen in the table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	Statutory receipts	1,453,620,489	2,005,145,020	684,887,613	551,524,531
	<b>Total</b>	<b>1,453,620,489</b>	<b>2,005,145,020</b>	<b>684,887, 613</b>	<b>1,320,257,407</b>

#### 3.2B STATUTORY RECEIPTS (SURPLUS):

For the year under review there was no report of surplus by the local governments as per statutory receipts.

#### 3.3 VALUE ADDED TAXES:

In the year under review the estimated value added taxes was **N4,008,238,330.00** (four billion, Eight million, two hundred and thirty-eight thousand, three hundred and thirty naira) While the actual receipts was to the sum of **N 2,829,067,691.00** (two billion, eight hundred and twenty-nine million, sixty-seven thousand, six hundred and ninety-one Naira) was revealed as per VAT Allocation. This represents almost 70, 6% of the projected Vat Allocation revenue as shown below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Value added tax Allocation	1,425,273,666	4,008,238,330	2,829,067,691
	<b>Total</b>	<b>1,425,273,666</b>	<b>4,008,238,330</b>	<b>2,829,067,691</b>



### 3.3A VAT ALLOCATION (DEFICIT):

In the period under review a deficit of **₦1,179,170,639.00** (one billion one hundred and seventy-nine million, one hundred and seventy thousand, six hundred and thirty-nine naira) was made, which represents a 29,4% shortage of the projected revenue, details was given below:-

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1	VAT Allocation	1,425,273,666	4,008,238,330	2,829,067,691	1,179,170,639
	<b>Total</b>	<b>1,425,273,666</b>	<b>4,008,238,330</b>	<b>2,829,067,691</b>	<b>1,179,170,639</b>

### 3.3B VAT ALLOCATION (SURPLUS)

During the period under review no Surplus was made in respect of value added tax by this local government

### 3.4 INDEPENDENT REVENUE:

During the year under review, the estimated Independent Revenue of this local government was **₦541, 039,320.00** (five hundred and forty-one million, thirty-nine thousand, three hundred and twenty Naira) **while** the actual collection for the year was **₦123, 108,166.00** (one hundred and twenty-three million, one hundred and eight thousand, one hundred and sixty-six Naira) The actual revenue represents 22.8% of the projected Independent revenue. The details are as per table below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1	Rates	30,366,580	25,000,000	10,643,094
2.	Licenses	7,989,585	73,000,000	5,076,260
3.	Fees	22,099,480	52,896,460	22,281,090
4.	Fines	-	3,000,000	-
5.	Sales	-	12,000,000	-
6.	Earnings	33,962,110	17,500,000	25,691,230
7.	Sales/Rent on Lands and Others	9,686,260	-	8,838,054
8.	Investment income	-	500,000	-
9	Interest Earned	5,092,131	-	50,578,438
10	10% State IGR	-	357,142,860	-
	<b>Total</b>	<b>109,196,146</b>	<b>541,039,320</b>	<b>123,108,166</b>



### 3.5 INDEPENDENT REVENUE (SURPLUS):

In the year under review, independent revenue revealed a Surplus of **N67, 607,722** (sixty-seven million, six hundred and seven thousand, seven hundred and twenty-two Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Surplus2024 (₦)
1	Earnings	33,962,110	17,500,000	25,691,230	8,191,230
2.	Sales/Rent on Lands and Others	9,686,260	-	8,838,054	8,838,054
3	Interest Earned	5,092,131	-	50,578,438	50,578,438
	<b>Total</b>	<b>48,740,501</b>	<b>17,500,000</b>	<b>85,107,722</b>	<b>67,607,722</b>

### 3.6 INDEPENDENT REVENUE (DEFECIT):

In the year under review, independent revenue revealed a Deficit of **N485,538,876.00** (four Hundred and Eighty Five Million, Five Hundred and Thirty Eight Thousand Eight Hundred and Seventy Six Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1	Rates	30,366,580	25,000,000	10,643,094	14,356,906
2.	Licenses	7,989,585	73,000,000	5,076,260	67,923,740
3.	Fees	22,099,480	52,896,460	22,281,090	30,615,370
4.	Fines	-	3,000,000	-	3,000,000
5.	Sales	-	12,000,000	-	12,000,000
6.	Investment income	-	500,000	-	500,000
7	10% State IGR	-	357,142,860	-	357,142,860
	<b>Total</b>	<b>109,196,146</b>	<b>523,539,320</b>	<b>38,000,444</b>	<b>485,538,876</b>



### 3.7 CAPITAL RECEIPTS:

The Capital receipt of this local government which constitute Transfer from Consolidated Revenue, Capital Foreign Grants and Capital Development Funds Receipts of the Local Government was estimated at **₦5,818,959,840.00** (five billion, eight hundred and eighteen million, nine hundred and fifty-nine thousand, eight hundred and forty Naira) during the year under review, but in the actual the sum of **₦4,931,317,177.00** (four billion, nine hundred and thirty-one million, three hundred and seventeen thousand, one hundred and seventy-seven Naira) was realized. This represents only 85.5% of the total budgeted amount. The details are shown below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024(₦)	Actual 2024 (₦)
1.	Transfer from CRF	1,628,065,102	3,104,674,130	4,270,342,608
2.	Capital Foreign Grant	-	714,285,710	-
3	Capital Development Fund Receipts	-	2,000,000,000	-
4	Nigerian Treasury BILLS NTB)Fixed Deposits	1,345,277,652	-	660,974,569
5	Internal Loan From Other Funds(UBA TOD)	233,285,142		
	<b>TOTAL</b>	<b>3,206,627,896</b>	<b>5,818,959,840</b>	<b>4,931,317,177</b>

### 3.8 CAPITAL RECEIPTS (SURPLUS):

During the year under review, surplus of **₦1,826,643,047** (one billion, eight hundred and twenty-six million six hundred and forty three thousand forty-seven naira) was made in respect of capital receipt by the local government.

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1.	Transfer from CRF	1,628,065,102	3,104,674,130	4,270,342,608	1,165,668,478
2	Nigerian Treasury BILLS NTB)Fixed Deposits	1,345,277,652	-	660,974,569	660,974,569
	<b>TOTAL</b>	<b>3,206,627,896</b>	<b>3,104,674,130</b>	<b>4,931,317,177</b>	<b>1,826,643,047</b>



### 3.9 CAPITAL RECEIPTS (DEFICIT)

In the year under review a deficit of **N2,714,285,710.00** (two billion, seven hundred and fourteen million, two hundred and eighty-five thousand, seven hundred and ten Naira) was reported by the Local Government Council. The origin of this deficit is from Capital Foreign Grants and Capital Development Fund Receipts of the local government.

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	Capital Foreign Grant	-	714,285,710	-	714,285,710
2	Capital Development Fund Receipts	-	2,000,000,000	-	2,000,000,000
	<b>TOTAL</b>		<b>2,714,285,710</b>		<b>2,714,285,710</b>

### 3.10 CAPITAL EXPENDITURE:

According to Director of Finance's report for the year under review, the sum of **N5,818,959,840.00** (five billion, eight hundred and eighteen million, nine hundred and fifty-nine thousand, eight hundred and forty Naira) was budgeted, while on the actual the capital expenditure of the local government stood at **N2,422,480,897.00**. (Two billion four hundred and twenty-two million, four hundred and eighty thousand, eight hundred and ninety-seven Naira). This represents 42% of the estimated figure. The details are shown as per table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Administrative Sector	641,044,641	1,229,436,040	1,913,482,599
2.	Economic Sector	441,192,074	3,958,516,570	487,001,079
3.	Social Services Sector	660,632,374	631,007,230	21,997,219
	<b>Total</b>	<b>1,742,869,089</b>	<b>5,818,959,840</b>	<b>2,422,480,897</b>

### 3.11 EXCESS CAPITAL EXPENDITURE:

During the year under review a savings of **N3,396,478,943.00** (three billion, three hundred and ninety-six million, four hundred and seventy-eight thousand, nine hundred and forty-three Naira) was revealed in the two sectors as shown in the table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Savings 2024 (₦)
1.	Administrative Sector	641,044,641	1,229,436,040	1,913,482,599	(684,046,559)
2.	Economic Sector	441,192,074	3,958,516,570	487,001,079	3,471,515,491
3.	Social Services Sector	660,632,374	631,007,230	21,997,219	609,010,011
	<b>Total</b>	<b>1,742,869,089</b>	<b>5,818,959,840</b>	<b>2,422,480,897</b>	<b>3,396,478,943</b>



### **3.12 CAPITAL EXPENDITURE (DEFICIT):**

During the year under review, no record of deficits was made in respect of capital expenditure by the local government.

### **3.13 PERSONAL COST (INCL. SALARIES ON CRF CHARGES):**

The sum of **₦510, 675,880.00** (five hundred and ten million, six hundred and seventy-five eight hundred and eighty Naira) was budgeted by this local government as personal cost for the year. While in the actual the net sum of **₦473, 207,272.00** (four hundred and seventy-three million, two hundred and seven thousand, two hundred and seventy-two Naira) was paid to **1,026** staff of the local government. This resulted to a savings of **₦37, 468,608.00** (thirty-Seven million, four hundred and sixty-eight thousand, six hundred eight Naira).

### **3.14 OVERHEAD CHARGES:**

During the year under review the estimated overhead cost of the local government was **₦1, 595,251,450.00** (one billion, five hundred and ninety-five million, two hundred and fifty-one thousand, four hundred and fifty Naira). Whereas the actual expenditure for the year stood at **₦541, 689,336.00** (Five hundred and forty-one million, six hundred and eighty-nine thousand, three hundred and thirty-six Naira). This resulted to a saving of **₦1, 053,562,114.00** (one billion Fifty-three million, five hundred and sixty-two thousand, one hundred and fourteen Naira)



### 3.15 CONSOLIDATED REVENUE FUND CHARGES

The budgeted figure of consolidated revenue fund charges for the year under review of this Local Government was **₦1,705,049,650.00** (One billion seven hundred and five million fourty nine thousand, six hundred and fifty Naira) while the actual expenditure for the year stood at **₦1,689,390,260.00** (One billion, six hundred and eighty nine million, three hundred and ninety million, two hundred and sixty naira). This resulted to a savings of **₦15,659,890.00** (Fifteen million, six hundred and fifty nine thousand eight hundred and ninety naira) The table below shows the full details: -

S/N	DESCRIPTION	ACTUAL 2023 (₦)	ESTIMATED 2024(₦)	ACTUAL 2024(₦)	DEFICIT/SA VINGS 2024(₦)
1	Contribution to Pension	100,000,000	447,142,860	734,700,411	(257,557,551)
2	Contribution to Emirate	62,819,587	90,000,000	34,244,381	55,755,619
3	Contribution to security trust fund	---	307,621,080	230,104,713	77,516,367
4	Common Services	29,025,090	36,000,000	13,697,752	22,302,248
5	Contribution to training fund	12,199,961	18,000,000	6,848,876	11,151,124
6	Contribution to primary school teachers	211,257,410	414,285,710	281,560,384	132,725,326
7	Contribution to mass agency	56,375,964	123,571,430	163,235,532	(39,664,102)
8	Contribution to (ZASIEC)	-	100,000,000	115,421,889	(15,421,889)
9	Contribution to PHC staff salaries	71,257,219	101,428,570	108,290,608	(6,862,038)
10	Contribution to Local Government Audit	-	1,000,000	1,285,714	(285,714)
11	Contribution to Zamfara state university	-	36,000,000	-	(36,000,000)
	<b>TOTAL</b>	<b>542,935,231</b>	<b>1,705,049,650</b>	<b>1,689,390,260</b>	<b>15,659,890</b>

### 3.16 CRF CHARGES- PUBLIC DEBT CHARGE:

During the year under review the estimated Public debt charge of the local government was **₦184,000,000.00** (one hundred and eighty-four million, Naira). Whereas the actual expenditure for the year stood at **₦139, 125,538.00** (one hundred and thirty-nine million, one hundred and twenty-five thousand, five hundred and thirty-eight Naira). This resulted to deficit of **₦44,874,462.00** (forty-four million, eight hundred and seventy-four thousand, four hundred and sixty-two Naira).



#### **4.0 GENERAL RECOMMENDATIONS**

According to the observations set out on the report the following recommendations are here by suggested.

1. In correct entries in the cash books which were as a result of in adequate and proper training and re-training of the treasury staff, it is here by recommended that proper training should be organized to the treasury staff of the Local Government for proper understanding of the treasury process.
2. Improper classification of revenue and expenditure: this also comes about as result of lack of proper understanding of the National Chart of Accounts (NCOA). It is hereby recommend that the treasury staff should be giving a rigorous training on
3. **Payment vouchers** some payment vouchers were observed not properly documented. And this abnormality contradicts the provision of financial memoranda chapter 14.4(8) this important aspect of IPSAS program, which is a vital segment of the program.
4. Plant Register: this document is not in existence over a long period of time, it is here by recommended that the register should be brought back for proper records of Local Government Assets.
5. Budget Implementation Analysis: going by the analysis of budget implementation by this local Government it is hereby recommended that, the local government should put more effort in ensuring that its budget is implemented properly, especially on the aspect of revenue generation, proper machineries should be put in place to ensure that what is due to the local government is collected and duly remitted into the revenue account of the local government. On the expenditure aspect more efforts should be made in seeing that over expenditure is avoided as per as possible.



## **5.0 CONCLUSION:**

This office is bedeviled with a series of problems which include inadequate cash allocation, lack of functional vehicles and failure of the local government executives to respond to my queries.

## **6.0 ACKNOWLEDGMENT**

I wish to express my sincere gratitude to all staff of this office who contributed immensely in order to make this report a reality. I equally acknowledge with gratitude the co-operation received from Public Accounts committee of state house of assembly for their co-operation and show of interest especially on 2023 report send to the committee by this office. I also acknowledge with gratitude the co-operation given to this office by the Chief Executive and Accounting Officers of the local government and the supervising ministry i.e. Ministry for Local Governments affairs.

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**AMINU MAMMAGA (CNA/CPA/ACCA/ACCrFA)**  
**AUDITOR GENERAL**  
**FOR LOCAL GOVERNMENTS**

