



ZAMFARA STATE OF NIGERIA

REPORT

Of The

AUDITOR GENERAL

FOR THE LOCAL GOVERNMENTS

ON IPSAS (CASH)

GENERAL PURPOSE FINANCIAL STATEMENT

OF

TSAFE LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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TSAFE LOCAL GOVERNMENT ACCOUNT MANAGEMENT LETTER

Auditee:	TSAFE	Reviewed by:	Name	Rank	Date
Period end:	2024	Level 1	Shuaibu Muh'd	Chief Auditor	03/2/2025
Prepared by:	Shuaibu Moh'd	Level 2	R.B Saeed	DFS	4/2/2025
Rank:	Chief Auditor	Level 3	Aminu Mammaga	A G	08/2/2025
Date:	29/01/2024				

Audit of a department performed by the Auditor General

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

18th Feb, 2025

Dear Sir

The financial statements of 'Tsafe 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 31ST DECEMBER, 2024

INTRODUCTION

The audit of the 'Tsafe Local Government for the year ended 31st 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
- 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.1/231

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 13th April, 2025.

1.3 PREVIOUS AUDITOR'S GENERAL REPORTS:

The previous year i.e. 2024 financial year audit report was submitted to the Honorable House of Assembly on 13th April, 2024 by this office for their oversight function and further necessary action.



2.0 OTHER OBSERVATIONS

2.1 ANNUAL ESTIMATES:

The delay in the distribution of the approved estimate has become a tradition as in almost every year it was submitted 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 UNBUDGETED REVENUE:

During the year under review it was observed that, the sum of **₦211,077,056** (two hundred and eleven million, seventy-seven thousand, fifty-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 examination of the treasury cash book the year under review revealed that the commitment payment in the cash book shows e payment or cheques number but with little or no evidence of these in the bank statement. This shows that the cash books were not balanced and closed at the end of every month. In addition to that, bank reconciliation between the cash books and bank statements has never been carried out throughout the year by this local government.
- b. **Classification of revenues and expenditure in accordance with IPSAS codes:** According to what I observed, internally generated revenues of the local government and the statutory allocations were captured in the cash books in accordance with IPSAS code classification. Equally, recurrent and capital expenditure of the local government was accorded the same as that of revenue. It was observed that, there was no mixed up in the codification of revenue and expenditure, IPSAS codes are used for recording of income and expenditure in the cash book and other books of account, also the local government budget was prepared according to IPSAS approved format.
- c. **Payment Vouchers:** For the year under review, payment vouchers were not properly documented
- 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 24, files were approved from the local Government and which consist of 17 voluntary/compulsory retirement and 11 death staff with their total benefits standing at **₦21,168,015**(twenty-one million one hundred and sixty-eight thousand, fifteen Naira). Out of these amounts the sum of **₦12,801,614** (twelve **million, eight hundred and one thousand, six hundred and fourteen Naira**) stood as total claims for 17 number retired staff, while death staff totaling to 7 number gulfed the sum of **₦8,366,401.00** (eight million, three hundred sixty-six thousand, four hundred and one 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 this type 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 **₦3,610,545 (three million six hundred and ten thousand, five hundred and forty-five Naira)** for the pension funds.

2.8 INVESTMENTS:

As at 31st December, 2024 the investment value stood at **₦113,175,347.00** (One hundred and thirteen million, one hundred and seventy-five thousand, three hundred and forty-seven naira). The investment holding is as shown below: -

S/N	NAME OF THE COMPANY	VALUE 2024 (₦)	VALUE 2023 (₦)
1	Gamji Bank	720,000	720,000
2	Bricks Block Ind.	2,500,000	2,500,000
3	Sokoto Investment Co.	-	-
4	Sokoto Mortgage	655,173	655,173
5	SICL Communication	-	-
6	Sokoto Cement Co.	504,000	504,000
7	Urban Dev. Bank Plc.	-	-
8	FSB International Bank	-	-
9	Unity Bank (BON)	855,513	855,513
10	Zamfara Fertilizer Co.	2,500,000	2,500,000
11	T/Mafara Bricks B. Ind.	-	-
12	Intercontinental Bank	1,350,000	1,350,000
13	Bright way Solid Min. Dev. Co	104,090,661	104,090,661
	TOTAL	113,175,347	113,175,347



3.0 BUDGET IMPLEMENTATION ANALYSIS

3.1 STATUTORY ALLOCATION:

During the year under review, the estimated Statutory Receipt of this local government was **₦1,766,045,610** (One billion, seven hundred and sixty-six million, fourty-five thousand, six hundred and ten Naira) **while** the actual collection for the year was **₦585,332,555** (five hundred and eighty-five million, three hundred and thirty-two thousand, five hundred and fifty-five Naira). The actual revenue represents 33% 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	1,242,322,651	1,766,045,610	585,332,555
	Total	1,242,322,651	1,766,045,610	585,332,555

3.2 STATUTORY RECEIPT (DEFICIT):

In the year under review a deficit of **₦1,180,713,055** (one billion one hundred and eighty million, seven hundred and thirteen thousand, fifty-five Naira) was revealed as per statutory Allocation. This represents 77% shortage of the projected Statutory Allocation revenue as shown below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1	Statutory Allocation	1,242,322,651	1,766,045,610	585,332,555	1,180,713,055
2	Total	1,242,322,651	1,766,045,610	585,332,555	1,180,713,055

3.2a STATUTORY RECEIPT(SURPLUS):-

In the period under review no surplus was made in respect of statutory receipt by this local government.

3.3 VALUE ADDED TAX RECEIPT:

During the year under review the estimated figure of value added tax was **₦3,840,666,920** (three billion eight hundred and forty million, six hundred and sixty-six thousand, nine hundred and twenty Naira) While the actual collection was to the sum of **₦2,468,386,543** (two billion four hundred and sixty-eight million, three hundred and eighty-six thousand, five hundred and forty-three Naira) this represent almost 64.3% of the projected revenue as shown below:-

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	VAT	1,239,037,183	3,840,666,920	2,468,386,543
2.	Total	1,239,037,183	3,840,666,920	2,468,386,543



3.3A VAT(DEFICIT):-

For the period under review a deficit of **₦1,372,280,377** (one billion three hundred and seventy-two million, two hundred and eighty thousand, three hundred and seventy-seven Naira) was revealed and it represent 35.7% rise on the total projected revenue as can be seen in the table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 20234 (₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1.	VAT	1,239,037,183	3,840,666,920	2,468,386,543	1,372,280,377
	Total	1,239,037,183	3,840,666,920	2,468,386,543	1,372,280,377

3.3B VAT(SURPLUS):-

During the period under review there is no surplus was made in respect to 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 **₦427, 622,940** (four hundred and twenty-seven million, six hundred and twenty-two thousand, nine hundred and forty Naira) **while** the actual collection for the year was **₦61, 403,737** (sixty-one million, four hundred and three thousand, seven hundred and thirty-seven Naira) The actual revenue represents 14.4% of the total projected Independent revenue. The details are as per table below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1	Rate	2,200,000	3,500,000	872,490
2	License	4,972,500	24,700,000	2,992,586
3	Fees	200,000	20,000,000	504,625
4	Fines	-	2,000,000	-
5.	Sales	-	7,500,000	-
6.	Earnings	6,084,220	12,280,080	11,237,116
7	Investment Income		500,000	-
8	Interest earned on, Fixed Deposit	4,218,836	-	45,796,920
9	10% State IGR		357,142,860	-
	Total	17,675,556	427,622,940	61,403,737



3.5 INDEPENDENT REVENUE (SURPLUS):

In the year under review, independent revenue revealed a Surplus of **N45,796,920** (Forty-five million, seven hundred and ninety-six thousand, nine hundred and twenty Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1.	Interest earned on Fixed Deposit	-	-	45,796,920	45,796,920
	Total	-	-	45,796,920	45,796,920

3.6 INDEPENDENT REVENUE (DEFECIT):

In the year under review, independent revenue revealed a Deficit of **N412, 016,123** (four hundred and twelve million, sixteen thousand, one hundred and twenty-three Naira).

The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1	Rate	2,200,000	3,500,000	872,490	(2,627,510)
2	License	4,972,500	24,700,000	2,992,586	(21,707,414)
3	Fees	200,000	20,000,000	504,625	(19,495,375)
4	Fines	-	2,000,000	-	(2,000,000)
5.	Sales	-	7,500,000	-	(7,500,000)
6.	Earnings	6,084,220	12,280,080	11,237,116	(1,042,964)
7	Investment Income		500,000	-	(500,000)
8	10% State IGR		357,142,860	-	(357,142,860)
	Total	13,456,720	427,622,940	15,606,817	(412,016,123)



3.7 CAPITAL RECEIPTS:

The Capital receipt of this local government which constitute Transfer from Consolidated Revenue, CFG and CDFR of the Local Government was estimated at **₦5,403,654,360** (five billion, four hundred and three million, six hundred and fifty-four thousand, three hundred and sixty Naira) during the year under review, but in the actual the sum of **₦4,409,908,259** (four billion four hundred and nine million, nine hundred and eight thousand, two hundred and fifty-nine Naira) was realized. This represents 82% of the total budgeted amount. The details are shown below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Transfer from CRF	1,467,146,820	2,689,368,650	3,811,420,044
2.	Capital Foreign Grant	-	714,285,710	-
3	Capital Development Fund Receipts	-	2,000,000,000	-
4	Nigerian Treasury BILLS NTB)Fixed Deposits	1,218,099,544	-	598,488,215
5	Internal Loan From Other Funds(UBA TOD)	211,231,135		
	TOTAL	2,896,477,499	5,403,654,360	4,409,908,259

3.8 CAPITAL RECEIPTS (SURPLUS):

During the year under review, a surplus of **₦1,720,539,609** (one billion seven hundred and twenty million five hundred and thirty-nine thousand six hundred and nine 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	1,467,146,820	2,689,368,650	3,811,420,044	1,122,051,394
2.	Nigerian Treasury BILLS NTB)Fixed Deposits	1,218,099,544	-	598,488,215	598,488,215
	TOTAL	2,685,246,364	2,689,368,650	4,409,908,259	1,720,539,609



3.9 CAPITAL RECEIPTS (DEFICIT):

In the year under review a deficit of **N2,714,285,710** (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 CFG and CDFR 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
	TOTAL	-	2,714,285,710	-	2,714,285,710

3.10 CAPITAL EXPENDITURE:

According to Director of Finance's report for the year under review, the sum of **N5,403,654,360** (five billion, four hundred and three million, six hundred and fifty-four thousand, three hundred and sixty Naira) was budgeted, while on the actual the capital expenditure of the local government stood at **N2,153,279,336** (two billion one hundred and fifty-three million, two hundred and seventy-nine thousand, three hundred and thirty-six Naira). This represents 40% of the estimated figure. The details are shown as per table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Administrative Sector	581,029,876	1,274,610,240	1,645,128,054
2.	Economic Sector	399,483,233	3,171,842,940	486,154,063
3.	Social Services Sector	587,457,740	957,201,180	21,997,219
	Total	1,567,970,849	5,403,654,360	2,153,279,336

3.11 EXCESS CAPITAL EXPENDITURE:

During the year under review a savings of **N 3,250,375,024** (three billion two hundred and fifty million, three hundred and seventy-five thousand, twenty-four 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	581,029,876	1,274,610,240	1,645,128,054	(370,517,814)
2.	Economic Sector	399,483,233	3,171,842,940	486,154,063	2,685,688,877
3.	Social Services Sector	587,457,740	957,201,180	21,997,219	935,203,961
	Total	1,567,970,849	5,403,654,360	2,153,279,336	3,250,375,024



3.12 CAPITAL EXPENDITURE (DEFICIT):

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

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

The sum of **₦476, 217,980** (four hundred and seventy-six million, two hundred and seventeen thousand, nine hundred eighty Naira) was budgeted by this local government as personal cost for the year. While in the actual the net sum of **₦509,063,685** (five hundred and nine million, sixty-three thousand, six hundred and eighty-five Naira) was paid to **866** staff of the local government. This resulted to a deficit of **₦32, 845,705** (thirty-two million, eight hundred and forty-five thousand, seven hundred and five Naira).

3.14 OVERHEAD CHARGES:

During the year under review the estimated overhead cost of the local government was **₦1, 591,133,100** (one billion Five hundred and ninety-one million one hundred and thirty-three thousand one hundred Naira). Whereas the actual expenditure for the year stood at **₦501,148,552** (Five hundred and one million, one hundred and forty-eight thousand, five hundred and fifty-two Naira), this resulted to a saving of **₦1,089,984,548** (one billion eighty-nine million, nine hundred and eighty-four thousand, five hundred and forty-eight 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 **₦1,830,049,650** (one billion eight hundred and thirty million forty-nine thousand, six hundred and fifty Naira) while the actual expenditure for the year stood at **₦1,590,454,622** (one billion five hundred and ninety million, four hundred and fifty-four thousand, six hundred and twenty-two Naira). This resulted to a savings of **₦239, 595,028**(two hundred and thirty-nine million, five hundred and ninety-five thousand, twenty-eight 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	79,999,999,	447,142,860	507,362,150	(60,219,290)
2	Contribution to Emirate	57,124,663	85,000,000	31,007,030	53,992,970
3	Contribution to security trust fund	---	307,621,080	215,052,536	92,568,544
4	Common Services	26,384,011	34,000,000	12,402,812	21,597,188
5	Contribution to training fund	11,138,972	17,000,000	6,201,406	10,798,594
6.	Contribution to primary school teachers	295,838660	534,285,710	433,707,696	100,578,014
7	Contribution to mass agency	37,088,754	98,571,430	99,477,212	(905,782)
8	Contribution to (ZASIEC)	-	100,000,000	115,421,889	(15,421,889)
9	Contribution to PHC staff salaries	114,761,073	171,428,570	168,536,176	2,892,394
10	Contribution to Local Government Audit	-	1,000,000	1,285,714	(285,714)
11	Contribution to Zamfara state university	-	34,000,000	-	(34,000,000)
	TOTAL	622,336,132	1,830,049,650	1,590,454,622	239,595,028

3.16 CRF CHARGES- PUBLIC DEBT CHARGE:

During the year under review the estimated Public debt charge of the local government was **₦144, 200,440** (One hundred and forty-four million two hundred and thousand four hundred and forty Naira). Whereas the actual expenditure for the year stood at **₦142, 209,264** (one hundred and forty-two million, two hundred and nine thousand, two hundred and sixty-four Naira). This resulted to a saving of **₦1,991,180** (one million, nine hundred and ninety-one thousand, one hundred and eighty Naira



4.0 GENERAL RECOMMENDATIONS

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

1. Non reconciliation in the cash book was as a result of in adequate 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. 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.
3. 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.
4. Payment Voucher; some payment vouchers for period under review were observed not properly documented. Effort should therefore be made to make sure that, payment vouchers are properly documented



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.

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

