



ZAMFARA STATE OF NIGERIA

REPORT

Of The

AUDITOR GENERAL

FOR THE LOCAL GOVERNMENTS

ON IPSAS (CASH)

GENERAL PURPOSE FINANCIAL STATEMENT

OF

TALATA MAFARA LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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TALATA MAFARA LOCAL GOVERNMENT ACCOUNT MANAGEMENT LETTER

Auditee:	T/MAFARA	Reviewed by:	Name	Rank	Date
Period end:	2024	Level 1	Nafiu Abubakar	A Chief Auditor	24/2/2025
Prepared by:	Nafiu Abubakar	Level 2	R.B Saeed	DFS	25/2/2025
Rank:	Asst Chief Auditor	Level 3	Aminu Mammaga	A G	26/2/2025
Date:	15/02/2025				

Audit of a department performed by the Auditor General

The Honourable Chairman,
T/Mafara Local Government,
Mafara.
Zamfara State.

27th Feb, 2025

Dear Sir

The financial statements of 'T/mafara 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 T/Mafara 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
- 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

☎ 204868 TELEGRAMS:-

P.M.B. 01015, Gusau

Date: 20th April, 2025

Ref. No: LGA/AA/VOL.1/230

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 2023 was submitted to this office on 13th 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 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 estimates 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 UN BUDGETED 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:** the treasury cash book for the period under review revealed the improper maintenance of treasury cash book, since it reflect the failure of the treasury to carry out, reconciliation between the cash books and bank statements which make the monthly balancing of the cash book impossible, therefore the financial memoranda provision of section 14; 34(i) and 19; 1 were not adhere to.
- 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, so also 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.
- e. **internally generated revenue IGR;** during the year under review internally generated revenue for the period of January to may2024 was not posted to the cashbook.

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 22 files were approved from the local Government which consist of 12 voluntary/compulsory retirement and 10 death staff with their total benefits standing at **₦23,115,796 (twenty-three million, one hundred and fifteen thousand, seven hundred and ninety-six Naira)**. Out of these amounts the sum of **₦9,926,271.00** (nine million, nine hundred and twenty-six thousand, two hundred and seventy-one Naira) stood as total claims for 12 number retired staff, while death staff totaling to 10 number gulfed the sum of **₦13,189,525.00** (thirteen million, one hundred eighty-nine thousand, five hundred and twenty-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 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 **₦904,415** (nine hundred and four hundred and fifteen thousand Naira) for the pension funds.

2.8 INVESTMENTS:

As at 31st December, 2024 the investment value stood at **₦106,722,875.00** (One hundred and six million, seven hundred and twenty-two thousand, eight hundred and seventy-five naira). The investment holding is as shown below: -

S/N	NAME OF THE COMPANY	VALUE 2024 (₦)	VALUE 2023 (₦)
1	Gamji Bank	59,699	59,699
2	Sokoto Invest, Co Ind.	-	-
3	CCNN Sokoto	200,000	200,000
4	Nigerian Merchant Bank Plc.	33,300	33,300
5	First Bank Plc.	66,600	66,600
6	Zamfara Investment Co.	-	-
7	Urban Dev. Bank Plc.	500,000	500,000
8	FSB International Bank	-	-
9	Unity Bank (BON)	422,615	422,615
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	104,090,661	104,090,661
14	Micro Finance Bank	-	-
	TOTAL	106,722,875	106,722,875



3.0 BUDGET IMPLEMENTATION ANALYSIS

3.1 STATUTORY RECEIPTS:

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, forty-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 RECEIPTS (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 67 % 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
	Total	1,242,322,651	1,766,045,610	585,332,555	1,180,713,055

3.2a STATUTORY RECEIPTS (SURPLUS):-

There is no surplus made in respect of statutory receipt for the year under review by this local government.

3.3 VAT RECEIPTS:

During the year under review, the value added tax was estimated to the sum of **₦3,840,666,920** (three billion eight- hundred and forty million, six hundred and sixty-six thousand, nine hundred and twenty Naira). Whereas the actual was to 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) it represent 64% 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
	Total	1,239,037,183	3,840,666,920	2,468,386,543



3.3a VAT RECIEPTS (DEFICIT):-For the period under review a deficit of **N1,372,280,377** (one billion three hundred and seventy-two million, two hundred and eighty thousand, three hundred and seventy-seven Naira) was revealed and it represent 36% rise on the total projected revenue as can be seen in the table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	VAT Allocation	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

3.4 INDEPENDENT REVENUE:

During the year under review, the estimated Independent Revenue of this local government was **N444, 800,880** (four hundred and forty-four million, eight hundred thousand, eight hundred and eighty Naira) **while** the actual collection was **N68, 287,060** (sixty-eight million, two hundred and eighty-seven thousand sixty Naira) the actual revenue represents only **15.4%** of the projected revenue.

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1	Direct Tax	-	-	1,021,500
2	Rate	78,574,350	3,000,000	7,756,210
3	License	2,445,200	24,300,000	1,644,171
4	Fees	6,055,010	25,500,000	5,009,768
5	Fine	2,488,710	3,000,000	1,869,900
6	Sales	--	11,500,000	
7	Earning	12,305,350	19,858,020	7,028,239
8	Sales/Rent on Land Others	482,850		730,900
9	Investment Income	--	500,000	-
10	Interest Earned For Fix Deposit	5,167,705-	-	43,226,372
11	Re- Imbursement/Miscellaneous Receipts	411,030		
12	10% State IGR	-	357,142,860	
	Total	37,930,205	444,800,880	68,287,060



3.5 INDEPENDENT REVENUE (SUPLUS):

In the year under review, independent revenue revealed a surplus of **N49,734,982** (forty-nine, million seven hundred and thirty-four, thousand, nine hundred and eighty-two Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1	Direct Tax	-	-	1,021,500	1,021,500
2	Rate	78,574,350	3,000,000	7,756,210	4,756,210
3	Sales/Rent on Land Others	482,850		730,900	730,900
4	Interest Earned For Fix Deposit	5,167,705-	-	43,226,372	43,226,372
	Total	84,224,905	3,000,000	52,734,982	49,734,982

3.6 INDEPENDENT REVENUE (DEFECIT):

In the year under review, independent revenue revealed a Deficit of **N426,248,802** (four hundred and twenty-six million, two hundred and forty-eight thousand, eight hundred and two Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	
1	License	2,445,200	24,300,000	1,644,171	22,655,829
2	Fees	6,055,010	25,500,000	5,009,768	20,490,232
3	Fine	2,488,710	3,000,000	1,869,900	1,130,100
4	Sales	--	11,500,000		11,500,000
5	Earning	12,305,350	19,858,020	7,028,239	12,829,781
6	Investment Income	--	500,000	-	500,000
7	10% State IGR				357,142,860
		-	357,142,860		
	Total	37,930,205	441,800,880	15,552,078	426,284,802



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 **N5,281,300,970** (five billion, two hundred and eighty-one million, three hundred thousand, nine hundred and seventy Naira) during the year under review, but in the actual the sum of **N3,629,016,583** (Three billion six hundred and twenty-nine million, sixteen thousand, five hundred and eighty-three Naira) was realized. This represents 69 % of the total budget amount. The details are shown below

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Transfer from CRF	1,209,007,331	2,567,015,260	3,064,121,080
2.	Capital Foreign Grant	-	714,285,710	-
3	Capital Development Fund Receipts	-	2,000,000,000	-
4	Nigerian Treasury BILLS NTB)Fixed Deposits	1,149,728,495	-	564,895,503
5	Internal Loan From Other Funds(UBA TOD)	199,374,884		
	Total	2558,110,799	5,281,300,970	3,629,016,583

3.8 CAPITAL RECEIPTS (SURPLUS):

During the year under review, surplus of **N1,062,001,323** (one billion sixty-two million one thousand three hundred and twenty-three 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	1,209,007,331	2,567,015,260	3,064,121,080	497,105,820
2.	Nigerian Treasury BILLS NTB)Fixed Deposits	1,149,728,495	-	564,895,503	564,895,503
	Total	2,358,735,826	2,567,015,260	3,629,016,583	1,062,001,323



3.9 CAPITAL RECEIPTS (DEFICIT):

In the year under review a deficit of **₦2,714,285,710** (two billion seven hundred fourteen million, two hundred and eighty-five thousand, seven hundred and ten Naira) was reported by the Local Government Council.

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 **₦5,281,300,970** (five billion, two hundred and eighty-one million, three hundred thousand nine hundred and seventy, Naira) was budgeted, while on the actual the capital expenditure of the local government stood at **₦1,456,442,011** (one billion four hundred and forty-six million, four hundred and forty-two thousand, eleven Naira). This represents 28 % of the estimated figure. The details are shown as per table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Administrative Sector	483,278,645	1,104,070,440	948,746,086
2.	Economic Sector	377,060,527	3,504,029,350	485,698,706
3.	Social Services Sector	431,096,280	673,201,180	21,997,219
	Total	1,291,435,453	5,281,300,970	1,456,442,011

3.11 EXCESS CAPITAL EXPENDITURE:

During the year under review a savings of **₦3,824,858,959** (three, billion eight hundred and twenty-four million, eight hundred and fifty-eight thousand, nine hundred and fifty-nine Naira) was revealed in all the three sectors as shown in the table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Savings 2024 (₦)
1.	Administrative Sector	483,278,645	1,104,070,440	948,746,086	155,324,354
2.	Economic Sector	377,060,527	3,504,029,350	485,698,706	3,018,330,644
	Social Services Sector	431,096,280	673,201,180	21,997,219	651,203,961
	Total	1,291,435,453	5,281,300,970	1,456,442,011	3,824,858,959



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 PERSONNEL COST (INCL. SALARIES ON CRF CHARGES):

The sum of **₦650, 599,100** (six hundred and fifty million, five hundred and ninety-nine thousand, one hundred Naira) was budgeted by this local government as personnel cost for the year. While in the actual the net sum of **₦706, 313,053** (seven hundred and six million, three hundred and thirteen thousand, fifty-three Naira) was paid to **1,596** staff of the local government. This resulted to a deficit of **₦55,713,953** (fifty-five million, seven hundred and thirteen thousand, nine hundred and fifty-three Naira).

3.14 OVERHEAD CHARGES:

During the year under review the estimated overhead cost of the local government was **₦1,369,987,040** (one billion three hundred and sixty-nine million, nine hundred and eighty-seven thousand, forty Naira). Whereas the actual expenditure for the year stood at **₦458,227,923** (Four hundred and fifty-eight million, two hundred and twenty-seven thousand, nine hundred and twenty-three Naira), this resulted to a saving of **₦911,759,117** (nine hundred and eleven million, seven hundred and fifty-nine thousand, one hundred and seventeen Naira)



3.15 CONSOLIDATED REVENUE FUND CHARGES

The budgeted figure of consolidated revenue for the year under review was **₦1,795,049,650** (one billion seven hundred and ninety-five million, forty-nine thousand six hundred and fifty Naira), while the actual expenditure for the year stood at **₦1,746,435,926** (one billion seven hundred and forty-six million, four hundred and thirty-five thousand, nine hundred and twenty-six Naira). This resulted to a deficit of **₦48,613,728** (Forty eight million six hundred and thirteen thousand seven hundred and twenty four 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	50,000,000	417,142,860	538,226,434,	(121,083,574)
2.	Contribution to Emirate	53,907,947	80,000,000.	29,266,628	50,733,372
3.	Contribution to security trust fund	--	307,621,080	199,661,324	107,959,756
4.	Common Services	24,892,762	32,000,000	11,706,651	20,293,349
5.	Contribution to training fund	10,483,344	16,000,000	5,853,326	10,146,674
6.	Contribution to primary school teachers	458,834,648	614,285,710	672,358,668	(58,072,958)
7	Contribution to mass agency	24,105,708	83,571,430	56,691,980	26,879,450
8	Contribution to (ZASIEC)	-	100,000,000	115,421,889	(15,421,889)
9	Contribution to PHC staff salaries	77,424,281	111,428,570	115,963,312	(4,534,742)
10	Contribution to Local Government Audit	-	1,000,000	1,285,714	(285,714)
11	Contribution to Zamfara state university	-	32,000,000	-	(32,000,000)
	TOTAL	699,648,689	1,795,049,650	1,746,435,926	(48,613,724)

3.16 CRF CHARGES- PUBLIC DEBT CHARGE:

During the year under review the estimated Public debt charge of the local government was **₦140,720,910** (One hundred and forty million, seven hundred and twenty thousand nine hundred and ten Naira). Whereas the actual expenditure for the year stood at **₦159, 594,907** (one hundred and fifty-nine million, five hundred and ninety-four thousand, nine hundred and seven Naira). This resulted to a deficit of **₦18, 873,997** (eighteen million, eight hundred and seventy-three thousand, nine hundred and ninety-seven 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. **Payment vouchers** some payment vouchers were observed not properly documented. And this abnormality contradicts the provision of financial memoranda chapter 14.4(8)
3. **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.
4. **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. Effort should be made to make sure that all payment vouchers are properly documented and arrange in their respective batches



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

