



ZAMFARA STATE OF NIGERIA

REPORT

Of The

AUDITOR GENERAL

FOR THE LOCAL GOVERNMENTS

ON IPSAS (CASH)

GENERAL PURPOSE FINANCIAL STATEMENT

OF

SHINKAFI LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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SHINKAFI LOCAL GOVERNMENT ACCOUNT MANAGEMENT LETTER

Auditee:	SHINKAFI	Reviewed by:	Name	Rank	Date
Period end:	2024	Level 1	Abubakar Muh'd	A Chief Exc Auditor	12/2/2025
Prepared by:	Nasiru Abdussalam	Level 2	R.B Saeed	DFS	14/2/2025
Rank:	Asst.Chief Exc Auditor	Level 3	Aminu Mammaga	A G	19/2/2025
Date:	10/02/2025				

Audit of a department performed by the Auditor General

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

25th Feb, 2025

Dear Sir

The financial statements of 'Shinkafi 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 'Shinkafi 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.1/229

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 23th 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 23th 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 **₦210,641,335** (two hundred and ten million, six hundred and forty-one thousand, three 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, the cash books are free from cancellations and alterations. Only that the cash books were 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. **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. **Outstanding Payment Vouchers:** For the period under reviewed as observed no single payment was reported missing.
- 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. **Payment vouchers** some payment vouchers were observed not properly documented. And this abnormality contradicts the provision of financial memoranda chapter 14.4(8)

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 12 files were approved from the local Government and which consist of 8 voluntary/compulsory retirement and 4 death staff with their total benefits standing at **₦13,838,692** (thirteen million, eight hundred and thirty-eight thousand, six hundred and ninety-two Naira). Out of these amounts the sum of **₦7,559,604.00** (seven million, five hundred and fifty-nine thousand, six hundred and four Naira) stood as total claims for 8 number retired staff, while death staff totaling to 4 number gulfed the sum of **₦6,279,088.00** (six million, two hundred seventy-nine thousand, eighty-eight 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 **₦5,097,587.00** (five million, ninety-seven thousand, five hundred and eighty-seven Naira) for the pension funds.

2.8 INVESTMENTS:

As at 31st December, 2024 the investment value stood at **₦113, 012,226.00** (One hundred and thirteen million, twelve thousand, two hundred and twenty-six naira). The investment holding is as shown below: -

S/N	NAME OF THE COMPANY	VALUE 2024 (₦)	VALUE 2023 (₦)
1	Gamji Bank	56,250	56,250
2	Kaduna Textile	-	-
3	Sokoto Investment Co.	22,500	22,500
4	Sokoto Mortgage	294,827	294,827
5	Micro finance Bank	26,291,645	26,291,645
6	Ashaka Cement Co	1,825,200	1,825,200
7	Urban Dev. Bank Plc	225,000	225,000
8	FSB International Bank	340,800	340,800
9	Unity Bank (BON)	82,480	82,480
10	Fertilizer Blending Co.	1,500,000	1,500,000
11	T/Mafara Bricks B. Ind.	1,000,000	1,000,000
12	Intercontinental Bank	1,350,000	1,350,000
13	Bright way Solid Min. Dev. Co	86,720,581	86,720,581
	TOTAL	113,012,226	113,012,226



3.0 BUDGET IMPLEMENTATION ANALYSIS

3.1 STATUTORY ALLOCATION:

During the year under review, the estimated Statutory Receipt of this local government (which consist of Statutory was **₦1,561,004,450** (One billion, five hundred and sixty-one million, four thousand, four hundred and fifty Naira) **while** the actual collection for the year was **₦506,774,181** (five hundred and six million, seven hundred and seventy-four thousand, one hundred and eighty-one Naira). The actual revenue represents almost 32.% of the projected revenue. Also this can be seen below: --

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Statutory Allocation	1,075,588,635	1,561,004,450	506,774,181
	Total	1,075,588,635	1,561,004,450	506,774,181

3.2 STATUTORY RECEIPTS (DEFICIT):

In the year under review a deficit of **₦1,054,230,267** (One billion fifty-four million, two hundred and thirty thousand, two hundred and sixty-seven Naira) was revealed as per statutory receipts. This represents 68% shortage of the projected Statutory Allocation revenue as shown below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	Statutory Allocation	1,075,588,635	1,561,004,450	506,774,181	1,054,230,267
	Total	1,075,588,635	1,561,004,450	506,774,181	1,054,230,267

3.2a STATUTORY RECIEPTS (SURPLUS):-

During the year under review there is no surplus made in respect of statutory receipt by the local government.

3.2 VAT RECEIPTS:

During the year under review, the value added tax was budgeted to the sum of **₦3,671,536,560** (three billion six hundred and seventy-one million, five hundred and thirty-six thousand, five hundred and sixty Naira) while the actual collection was to the sum of **₦2,103,716,107** (Two billion one hundred and three million, seven hundred and sixteen thousand, one hundred and seven Naira) that it represent **57%** of the projected revenue, as shown below:-

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	VAT	1,075,588,635	3,671,536,560	2,103,716,107
	Total	1,075,588,635	3,671,536,560	2,103,716,107



3.3a VAT ALLOCATION(Deficit):-

For the year under review revealed a Deficit of **N1,567,820,453** (One billion five hundred and sixty-seven million, eight hundred and twenty thousand, four hundred and fifty-three Naira) it represent **43%** shortage on the total projected revenue as can be seen in the table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1.	VAT	1,075,588,635	3,671,536,560	2,103,716,107	1,567,820,453
	Total	1,075,588,635	3,671,536,560	2,103,716,107	1,567,820,453

3.3b VAT ALLOCATION(SURPLUS):-

In the year under review there is no surplus 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 **N443, 376,660** (four hundred and forty-three million, three hundred and seventy-six thousand, six hundred and sixty Naira) **while** the actual collection was **N74, 304,895** (seventy-four million, three hundred and four thousand, eight hundred and ninety-five Naira) the actual revenue represent only **17%** of the projected revenue.

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1	Rate	7,115,500	3,500,000	5,490,000
2	License	1,153,000	37,233,800	9,190,000
3	Fees	125,000	19,500,000	1,000,000
4	Sales	-	10,500,000	10,500,000
5	Earnings	21,878,400	15,000,000	21,200,000
6	Investment Income	-	500,000	-
7	Interest Earned For Fix Deposit	3,447,600-	-	37,424,895
8	10% State IGR		357,142,860	
	Total	37,719,500	443,376,660	84,804,895



3.5 INDEPENDENT REVENUE (SURPLUS):

In the year under review, independent revenue revealed a surplus of **₦45,614,895** (forty-five million, six hundred and fourteen thousand, eight hundred and ninety-five Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1	License	1,153,000	3,500,000	5,490,000	1,990,000
2	Earnings	21,878,400	15,000,000	21,200,000	6,200,000
3	Interest Earned For Fix Deposit	3,447,600-	-	37,424,895	37,424,895
	Total	26,479,000	18,500,000	64,114,895	45,614,895

3.6 INDEPENDENT REVENUE (DEFICIT):

In the year under review, independent revenue revealed a Deficit of **₦414, 686,660** (four hundred and fourteen million, six hundred and eighty-six thousand, six hundred and sixty Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1	License	5,153,000	37,233,800	9,190,000	28,043,800
2	Fees	125,000	19,500,000	1,000,000	18,500,000
3	Sales	-	10,500,000	-	10,500,000
4	Investment Income	-	500,000	-	500,000
5	10%State IGR	-	357,142,860	-	357,142,860
	Total	5,278,000	424,876,660	10,190,000	414,686,660



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 **₦5,410,207,170** (five billion, four hundred and ten million, two hundred and seven thousand, one hundred and seventy Naira) during the year under review, but in the actual the sum of **₦3,584,595,429** (three billion five hundred and eighty-four million, five hundred and ninety-five thousand, four hundred and twenty-nine Naira) was realized. This represents **66%** of the total budgeted amount. The details are shown below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Transfer from CRF	1,221,762,711	2,695,921,460	3,095,515,412
2.	Capital Foreign Grant	-	714,285,710	
3	Capital Development Fund Receipts	-	2,000,000,000	-
4	Nigerian Treasury BILLS (NTB)Fixed Deposits	995,421,681	-	489,080,017
	Total	2,389,800,868	5,410,207,170	3,584,595,429

3.8 CAPITAL RECEIPTS (SURPLUS):

During the year under review, surplus of **₦529,033,969** (five hundred and twenty nine million, thirty three thousand, nine hundred and sixty-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	1,221,762,711	2,695,921,460	3,095,515,412	399,593,952
2	Nigerian Treasury BILLS (NTB)Fixed Deposits	995,421,681	-	489,080,017	489,080,017
	Total	2,389,800,868	5,410,207,170	3,584,595,429	529,033,969



3.9 CAPITAL RECEIPTS (DEFICIT):

In the year under review a deficit of **₦2,714,285,710** (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 External loans of the local government and consolidated revenue funds.

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	2,389,800,868	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 **₦5,410,207,170** (five billion, four hundred and ten million, two hundred and seven thousand, one hundred and seventy Naira) was budgeted, while on the actual the capital expenditure of the local government stood at **₦1,720,211,164** (one billion seven hundred and twenty million, two hundred and eleven thousand, one hundred and sixty-four Naira). This represents 32% of the estimated figure. The details are shown as per table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Administrative Sector	475,949,213	1,154,610,240	1,213,470,648
2.	Economic Sector	328,486,459	3,549,873,120	484,671,011
3.	Social Services Sector	489,673,431	705,723,810	22,069,505
	Total	1,294,109,103	5,410,207,170	1,720,211,164

3.11 EXCESS CAPITAL EXPENDITURE:

During the year under review a savings of **₦3,689,996,006** (three billion six hundred and eighty-nine million, nine hundred and ninety-six thousand, six Naira) was revealed in two sectors as shown in the table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Savings 2024 (₦)
1.	Administrative Sector	475,949,213	1,154,610,240	1,213,470,648	(58,860,408)
2.	Economic Sector	328,486,459	3,549,873,120	484,671,011	3,065,202,109
3	Social Services Sector	489,673,431	705,723,810	22,069,505	683,654,305
	Total	1,294,109,103	5,410,207,170	1,720,211,164	3,689,996,006



3.12 CAPITAL EXPENDITURE (DEFICIT):

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

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

The sum of **₦359,510,360** (Three hundred and fifty-nine million, five hundred and ten thousand, three hundred and sixty Naira) was budgeted by this local government as personal cost for the year. While in the actual the net sum of **₦383,094,575** (three hundred and eighty-three million, ninety-four thousand, five hundred and seventy-five Naira) was paid to **630** staff of the local government. This resulted to a deficit of **₦23,584,215** (twenty-three million, five hundred and eighty-four thousand, two hundred and fifteen Naira).

3.14 OVERHEAD CHARGES:

During the year under review the estimated overhead cost of the local government was **₦1, 353,287,010** (one billion three hundred and fifty-three million, two hundred and eighty-seven thousand, ten Naira). Whereas the actual expenditure for the year stood at **₦488, 636,604** (four hundred and eighty-eight million, six hundred thirty-six thousand, six hundred and four Naira), this resulted to a savings of **₦864, 650,406** (eight hundred and sixty-four million, six hundred and forty thousand, four hundred and six 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 **₦1,600,049,650** (one billion six hundred million, forty-nine thousand, six hundred and fifty Naira) while the actual expenditure for the year stood at **₦1,215,217,991** (one billion two hundred and fifteen million, two hundred and seventeen thousand, nine hundred and ninety-one Naira). This resulted to a saving of **₦384, 831,659** (three hundred and eighty-four million eight hundred and thirty-one thousand six hundred and fifty-nine Naira)

The table below shows the full details: -

S/N	DESCRIPTION	ACTUAL 2023 (₦)	ESTIMATED 2024 (₦)	ACTUAL 2024 (₦)	DEFICIT/S AVINGS 2024(₦)
1.	Contribution to Pension	60,000,000	422,142,860	391,652,374,	30,490,486
2.	Contribution to Emirate	46,496,860	70,000,000.	25,338,709	44,661,291
3.	Contribution to security trust fund	-	307,621,080	172,085,681	135,535,399
4.	Common Services	21,450,364	28,000,000	10135,484	11,864,516
5.	Contribution to training fund	9,025,607	14,000,000	5,067,742	8,932,258
6.	Contribution to primary school teachers	225,635,888	454,285,710	335,044,322	119,241,388
7	Contribution to mass agency	25,921,126	83,571,430	65,434,436	18,136,994
8	Contribution to (ZASIEC)	-	100,000,000	115,421,889	(15,421,889)
9	Contribution to PHC staff salaries	63,127,306	91,428,570	93,751,640	2,323,070
10	Contribution to Local Government Audit	-	1,000,000	1,285,714	(285,714)
11	Contribution to Zamfara state university	-	28,000,000		(28,000,000)
	TOTAL	451,657,152	1,600,049,650	1,215,217,991	384,831,659

3.16 CRF CHARGES- PUBLIC DEBT CHARGE:

During the year under review the estimated Public debt charge of the local government was **₦81, 000,000** (eighty one million Naira). Whereas the actual expenditure for the year stood at **₦130,827,694** (one hundred and sixty million, seventy-five thousand, two hundred and fourteen Naira). This resulted to deficits of **₦49,827,694**(Forty nine million eight hundred and twenty seven thousand six hundred and ninety four naira).



4.0 GENERAL RECOMMENDATIONS

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

1. Lack of balances and reconciliation in the cash books which were 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. Payment vouchers some payment vouchers were observed not properly documented. And this abnormality contradicts the provision of financial memoranda chapter 14.4(8)
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.



5.0 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

