



ZAMFARA STATE OF NIGERIA

REPORT

Of The

AUDITOR GENERAL

FOR THE LOCAL GOVERNMENTS

ON IPSAS (CASH)

GENERAL PURPOSE FINANCIAL STATEMENT

OF

MARU LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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MARU LOCAL GOVERNMENT ACCOUNT MANAGEMENT LETTER

Auditee:	MARU	Reviewed by:	Name	Rank	Date
Period end:	2024	Level 1	Haruna Sani	A Chief Auditor	23/2/2025
Prepared by:	Haruna Sani	Level 2	R.B Saeed	DFS	24/2/2025
Rank:	Asst Chief Auditor	Level 3	Aminu Mammaga	A G	27/2/2025
Date:	20/01/2024				

Audit of a department performed by the Auditor General

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

28th Feb, 2025

Dear Sir

The financial statements of 'Maru 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 'Maru 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.1/228

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 23rd, 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 23rd 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 UNBUDGETED REVENUE:

During the year under review it was observed that, the sum of **₦212,332,283** (two hundred and twelve million, three hundred and thirty-two thousand, two hundred and eighty-three 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, 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 cash book for the period 2024 was fairly maintained. A manner in which how it was handled is encouraging.
- 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. **Outstanding Payment Vouchers:** for the period under review no payment vouchers was reported missing.
- d. **Payment vouchers** some payment vouchers were observed not properly documented. And this abnormality contradicts the provision of financial memoranda chapter 14.4(8)
- e. **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 22 files were approved from the local Government which consist of 14 voluntary/compulsory retirement and 8 death staff with their total benefits standing at **₦24,294,303.00** (twenty-four million, two hundred and ninety-four thousand, three hundred and three Naira). Out of these amounts the sum of **₦14,813,121.00** (fourteen million, eight hundred and thirteen thousand, one hundred and twenty-one Naira) stood as total claims for 14 number retired staff, while death staff totaling to 8 number gulfed the sum of **₦9,481,182.00** (nine million, four hundred eighty-one thousand, one hundred and eighty-two 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 **₦1,413,046** (one million, four hundred and thirteen thousand, forty-six Naira) for the pension funds.

2.8 INVESTMENTS:

As at 31st December, 2024 the investment value stood at **₦92,561,986.00** (Ninety-two million, five hundred and sixty-one thousand, nine hundred and eighty-six naira). The investment holding is as shown below: -

S/N	NAME OF THE COMPANY	VALUE 2024 (₦)	VALUE 2023 (₦)
1	Gamji Bank	162,500	162,500
2	Kaduna Textile	-	-
3	CCNN Sokoto	227,500	227,500
4	Sokoto Mortgage	425,862	425,862
5	SICL Communication	-	-
6	Ashaka Cement Co	-	-
7	NNPC Nig.	-	-
8	FSB International Bank	-	-
9	Bank Of the North	-	-
10	Zamfara fertilizer Co.	2,000,000	2,000,000
11	T/Mafara Bricks B. Ind.	2,000,000	2,000,000
12	Intercontinental Bank	1,350,000	1,350,000
13	Bright way Solid Min. Dev. Co	86,720,581	86,720,581
	TOTAL	92,561,986	92,561,986



3.0 BUDGET IMPLEMENTATION ANALYSIS

3.1 STATUTORY RECEIPTS:

During the year under review, the estimated Statutory Receipt of this local government was **₦2,321,108,690** (two billion, three hundred and twenty-one million, one hundred and eight thousand, six hundred and ninety Naira) while the actual collection for the year was **₦811,643,882** (Eight hundred and eleven million, six hundred and forty-three thousand, eight hundred and eighty-two Naira). The actual revenue represents 35% of the total projected revenue. Also this can be seen as per table below: -

S/N	DESCRIPTION	Actual 20223 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Statutory Allocation	1,722,650,776	2,321,108,690	811,643,882
	Total	1,722,650,776	2,321,108,690	811,643,882

3.2 STATUTORY RECEIPTS (DEFICIT):

In the year under review a deficit of **₦1,509,464,808.00** (One billion, five hundred and nine million, four hundred and sixty-four thousand, eight hundred and eight naira) was recorded in respect of statutory receipts by this local Government. A detail is as per table shown below:-

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	Statutory Allocation	1,722,650,776	2,321,108,690	811,643,882	1,509,464,808
	Total	1,722,650,776	2,321,108,690	811,643,882	1,509,464,808

3.2a STATUTORY ALLOCATION (SURPLUS:-

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

3.3 VAT ALLOCATION:

During the year under review, the estimated figure of value added tax was **₦4,005,327,950** (four billion five million, three hundred twenty-seven thousand, nine hundred and fifty Naira). Where by the actual totaling to **₦2,820,185,826** (two billion eight hundred and twenty million one hundred and eighty-five thousand eight hundred and twenty-six Naira) that represent almost of 70% of the projected amount, as shown below:-

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1	VAT Allocation	1,722,650,776	4,005,327,950	2,820,185,826
	Total	1,722,650,776	4,005,327,950	2,820,185,826



3.3a VAT ALLOCATION(DEFICIT):-

In the period under review a deficit of **₦1,185,142,124** (one billion one hundred one hundred and eighty-five million, one hundred and forty-two thousand, nine hundred and twenty-four Naira) was revealed and it represent **30%** shortage 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	1,722,650,776	4,005,327,950	2,820,185,826	1,185,142,124
	Total	1,722,650,776	4,005,327,950	2,820,185,826	1,185,142,124

3.3b VAT ALLOCATION(SURPLUS):-

For the year 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 **₦517,512,700** (five hundred and seventeen million, five hundred and twelve thousand, seven hundred Naira) **while** the actual collection for the year was **₦111,379,429** (one hundred and eleven million, three hundred and seventy-nine thousand, four hundred and twenty-nine Naira) The actual revenue represents 22% of the projected Independent revenue. The details are as per table below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1	Direct Tax	-	-	298,760
2.	Rate	13,433,320	6,000,000	17,506,786
3.	Licenses	4,252,070	56,869,,840	2,110,366
4	Mining Rents	44,116,871	-	12,378,379
5.	Fees	9,057,700	48,500,000	5,315,506
6.	Fine	-	4,000,000	1,525,000
7	Sales	-	15,000,000	-
8.	Earning	15,261,793	23,500,000	11,223,707
9.	Sales/Rent on Lands and others	-9,431,010	6,000,000	2,606,631
10	Investment Income		500,000	
11	Interest Earned on fixed Deposit	8,076,766	-	59,939,292
12	10%State IGR	-	357,142,860	-
	TOTAL	103,629,530	517,512,700	111,379,429



3.5 INDEPENDENT REVENUE (SURPLUS):

In the year under review, independent revenue revealed a Surplus of **N84,123,219** (eighty-four million, one hundred and twenty-three thousand, two hundred and nineteen naira Hundred and nineteen Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1	Direct Tax	-	-	298,760	298,760
2	Rate	13,433,320	6,000,000	17,506,786	11,506,786
3	Mining Rents	44,116,871	-	12,378,379	12,378,379
4	Interest Earned on fixed Deposit	8,076,766	-	59,939,294	59,939,294
	TOTAL	65,626,957	6,000,000	90,123,219	84,123,219

3.6 INDEPENDENT REVENUE (DEFECIT):

In the year under review, independent revenue revealed a Deficit of **N490,256,490** (four hundred and ninety million, two hundred and fifty-six thousand, four hundred and ninety Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	Licenses	4,252,070	56,869,840	2,110,366	54,759,474
2.	Fees	9,057,700	48,500,000	5,315,506	43,184,494
3.	Fine	-	4,000,000	-	4,000,000
4	Sales	-	15,000,000	-	15,000,000
5.	Earning	15,261,793	23,500,000	11,223,707	12,276,293
6.	Sales/Rent on Lands and others	9,431,010	6,000,000	2,606,631	3,393,369
7	Investment Income	-	500,000	-	500,000
8	10%State IGR	-	357,142,860	-	357,142,860
	TOTAL	38,002,573	511,512,700	21,256,210	490,256,490



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 **₦5,919,375,750** (five billion, nine hundred and nineteen million, three hundred and seventy-five thousand seven hundred and fifty Naira) during the year under review, but in the actual the sum of **₦5,739,182,521** (five billion seven hundred and thirty-nine million, one hundred and eighty-two thousand, five hundred and twenty-one Naira) was realized. This represents 97% of the total budgeted amount. The details are shown below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Transfer from CRF	1,636,951,818	3,205,090,040	4,955,877,414
2.	Capital Foreign Grants	-	714,285,710	-
3	Capital Development Funds Receipts	--	2,000,000,000	1,594,256,276
4	Nigerian Treasury Bills(NTB)Fix Deposits	1,594,256,276	-	783,305,107
	Total	3,507,668,720	5,919,375,750	5,739,182,521

3.8 CAPITAL RECEIPTS (SURPLUS):

During the year under review, surplus of **₦2,534,092,481**(two billion five hundred and thirty-four million ninety-two four hundred and eighty one 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	1,636,951,818	3,205,090,040	4,955,877,414	1,750,787,374
2.	Nigerian Treasury Bills (NTB)Fix Deposits	1,594,256,276	-	783,305,107	783,305,107
	Total	3,231,208,094	3,205,090,040	5,739,182,521	2,534,092,481



3.9 CAPITAL RECEIPTS (DEFICIT):

In the year under review a Deficit of N1, 120,029,434 (one billion one hundred and twenty million, twenty-nine thousand, four hundred and thirty-four Naira) was reported by the Local Government Council

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	
1.	Capital Foreign Grants	-	714,285,710	-	714,285,710
2.	Capital Development Funds Receipts	--	2,000,000,000	1,594,256,276	405,743,724
	Total		2,714,285,710	1,594,256,276	1,120,029,434

3.10 CAPITAL EXPENDITURE:

According to Director of Finance's report for the year under review, the sum of N5,919,375,750 (five billion, nine hundred and nineteen million, three hundred and seventy-five thousand, seven hundred and fifty Naira) was budgeted, while on the actual the capital expenditure of the local government stood at N2,767,808,715 (two billion seven hundred and sixty-seven million, eighty hundred and eight thousand, seven hundred and fifteen Naira). This represents 47% of the estimated figure. The details are shown as per table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Administrative Sector	764,596,013	1,148,110,240	1,711,289,721
2.	Economic Sector	522,846,145	3,993,064,360	1,034,521,775
3.	Social Services Sector	480,644,954	778,201,150	21,997,219
	Total	1,768,087,112	5,919,375,750	2,767,808,715

3.11 EXCESS CAPITAL EXPENDITURE:

During the year under review a deficit of N3,151,570,035 (three billion one hundred and fifty-one million, five hundred and seventy thousand, thirty-five Naira) was revealed in the three sectors representing 53% of the estimated figure as shown in the table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	Administrative Sector	764,596,013	1,148,110,240	1,711,289,721	(563,176,481)
2.	Economic Sector	522,846,145	3,993,064,360	1,034,521,775	2,958,542,585
3.	Social Services Sector	480,644,954	778,201,150	21,997,219	756,203,931
	Total	1,768,087,112	5,919,375,750	2,767,808,715	3,151,570,035



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 **₦781, 123,680** (seven hundred and eighty-one million, one hundred and twenty-three thousand, six hundred and eighty Naira) was budgeted by this local government as personnel cost for the year. While in the actual the net sum of **₦684,782,540** (six hundred and eighty-four million, seven hundred and eighty-two thousand, five hundred and forty Naira) was paid to **1,316** staff of the local government and its ADCs. This resulted to a savings of **₦96,341,140** (ninety-six million, three hundred and forty-one thousand, one hundred and forty Naira).

3.14 OVERHEAD CHARGES:

During the year under review the estimated overhead cost of the local government was **₦1,512,787,010** (one billion five hundred and twelve million, seven hundred and eighty-seven thousand ten Naira). Whereas the actual expenditure for the year stood at **₦539, 318,883** (five hundred and thirty-nine million, three hundred and eighteen thousand, eight hundred and eighty-three Naira), this resulted to a deficit of **₦973,468,127** (nine hundred and seventy-three million, four hundred sixty-eight thousand, one hundred and twenty-seven 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 **N1,758,549,650** (one billion seven hundred and fifty-eight million, five hundred and forty-nine thousand six hundred and fifty Naira) while the actual expenditure for the year stood at **N1,480,172,410** (one billion four hundred and eighty million, one hundred and seventy-two thousand, four hundred and ten Naira). This resulted to a savings of **N278,377,240** (two hundred and seventy-eight million, three hundred and seventy-seven thousand, two hundred and forty 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	98,000,000	477,142,860	480,957,223	(3,814,363)
2	Contribution to Emirate	74,522,956	110,000000	40,582,194	69,417,806
3	Contribution to security trust fund	--	307,621,080	248,091,818	59,529,262
4	Common Services	34,432,398	44,000,000	16,232,878	27,767,122
5	Contribution to training fund	10,953,5851 4,298687	22,000,000	8,116,439	13,883,561
6	Contribution to primary school teachers	237,908,920	424,285,710	358,403,361	65,882,349
7	Contribution to mass agency	45,592,786	106,571,430	77,448,156	29,123,274
8	Contribution to (ZASIEC)	-	100,000,000	115,421,889	(15,421,889)
9	Contribution to PHC staff salaries	88,445,003	121,428,570	133,632736	(12,204,166)
10	Contribution to Local Government Audit	-	1,500,000	1,285,715	214,285
11	Contribution to Zamfara state university	-	44,000,000		(44,000,000)
	TOTAL	593,200,750	1,758,549,650	1,480,172,410	278,377,240

3.16 CRF CHARGES- PUBLIC DEBT CHARGE:

During the year under review the estimated Public debt charge of the local government was **N217, 606,640** (two hundred and seventeen million, six hundred and six thousand six hundred and forty Naira). Whereas the actual expenditure for the year stood at **N159, 338,445** (one hundred and fifty-nine million, three hundred and thirty-eight thousand, four hundred and forty- five Naira). This resulted to a saving of **N 58,268,195** (fifty-eight million, two hundred and sixty-eight thousand, one hundred and ninety-five Naira).



4.0 GENERAL RECOMMENDATIONS

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

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



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

