



ZAMFARA STATE OF NIGERIA

REPORT

Of The

AUDITOR GENERAL

FOR THE LOCAL GOVERNMENTS

ON IPSAS (CASH)

GENERAL PURPOSE FINANCIAL STATEMENT

OF

MARADUN LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2024



TABLE OF CONTENTS

1	MANAGEMENT LETTER.....	2
1.0	INTRODUCTION	4
1.1	MANDATE	4
1.2	SUBMISSION OF REPORT.....	4
1.3	PREVIOUS AUDITOR'S REPORT.....	4
2.0	OTHER OBSERVATION.....	5
2.1	ANNUAL ESTIMATE	5
2.2	PERSONNEL EMOLUMENT REGISTER (P.E).....	5
2.5	ACCOUNTING RECORDS (a, b, c, d)	6
2.6	CERTIFICATION OF RETIRING BENEFITS.....	6
2.7	RECOVERIES MADE OUT OF PENSION & GRATUITY.....	7
2.8	INVESTMENTS	7
3.0	BUDGET IMPLEMENTATION ANALYSIS	8
3.1	STATUTORY RECEIPTS	8
3.2	STATUTORY RECEIPTS (DEFICIT)	8
3.3	VALUE ADDED TAX VAT	8
3.4	INDEPENDENT REVENUE	9
3.5	INDEPENDENT REVENUE (SURPLUS)	10
3.6	CAPITAL RECEIPTS	11
3.7	CAPITAL RECEIPTS (SURPLUS).....	11
3.8	CAPITAL RECEIPTS (DEFICIT)	11
3.9	CAPITAL EXPENDITURE	12
3.10	EXCESS EXPENDITURE	13
3.11	CAPITAL EXPENDITURE (DEFICIT)	13
4.0	GENERAL RECOMMENDATIONS	15
5.0	CONCLUSION	16
6.0	ACKNOWLEDGMENT	16



MARADUN LOCAL GOVERNMENT ACCOUNT MANAGEMENT LETTER

Auditee:	Maradun	Reviewed by:	Name	Rank	Date
Period end:	2024	Level 1	Aminu Umar	Chief Exc, Auditor	01/2/2025
Prepared by:	Aminu Umar	Level 2	R.B Saeed	DFS	02/2/2025
Rank:	Chief Exc. Auditor	Level 3	Aminu Mammaga	A G	04/2/2025
Date:	23/01/2025				

Audit of a department performed by the Auditor General

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

15th Feb, 2025

Dear Sir

The financial statements of 'Maradun 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 'Maradun 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.1/227

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 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 **₦211,241,160** (two hundred and eleven million, two hundred and forty-one thousand, one hundred and sixty 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 observed non-balancing and reconciliation with the bank was not done, at the end of every month.
- 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 report on missing payment vouchers.
- 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 31 files were approved from the local Government which consist of 18 voluntary/compulsory retirement and 13 death staff with their total benefits standing at **₦30,119,197** (thirty million, one hundred and nineteen thousand, one hundred and ninety-seven Naira). Out of these amounts the sum of **₦12,124,333.00** (twelve million, one hundred and twenty-four thousand, three hundred and thirty-three Naira) stood as total claims for 14 number retired staff, while death staff totaling to 8 number gulfed the sum of **₦17,994,864.00** seventeen million, nine hundred ninety-four thousand, eight hundred and sixty-four 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 **₦10,295,555** (ten million two hundred and ninety-five thousand, five hundred and fifty-five Naira) for the pension funds.

2.8 INVESTMENTS:

As at 31st December, 2024 the investment value stood at **₦109, 647,661.00** (One hundred and nine million, six hundred and forty-seven thousand, six hundred and sixty-one naira). The investment holding is as shown below: -

S/N	NAME OF THE COMPANY	VALUE 2024 (₦)	VALUE 2023 (₦)
1	Oceanic Bank	-	-
2	Kaduna Textile	-	-
3	CCNN Sokoto	-	-
4	Sokoto Cement Co.	-	-
5	SICL Communication	-	-
6	Ashaka Cement Co	297,000	297,000
7	NNPC Nig.	-	-
8	FSB International Bank	-	-
9	Bank Of the North	-	-
10	Gusau 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	104,000,661	104,000,661
	TOTAL	109,647,661	109,647,661



3.0 BUDGET IMPLEMENTATION ANALYSIS

3.1 STATUTORY ALLOCATION:

During the year under review, the estimated Statutory Receipt of this local government was **₦1,837,533,560** (one billion, eight hundred and thirty-seven million, five hundred and thirty-three thousand, five hundred and sixty Naira) **while** the actual collection for the year was **₦614,919,721** (six hundred and fourteen million, nine hundred and nineteen thousand, seven hundred and twenty-one Naira). The actual revenue represents 33, 5% 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	1,305,119,101	1,837,533,560	614,919721
	Total	1,305,119,101	1,837,533,560	614,919721

3.2 STATUTORY ALLOCATION (DEFICIT):

In the year under review a deficit of **₦1, 222,613,839** (One billion two hundred and twenty-two million, six hundred and thirteen thousand, eight hundred and thirty-nine Naira) was revealed as per statutory Allocation. This represents 66, 5% shortage of the projected Statutory Allocation revenue as shown below:

S/N	DESCRIPTION	Actual 20223 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	Statutory Allocation	1,305,119,101.	1,837,533,560	614,919721	1,222,613,839
	Total	1,305,119,101	1,837,533,560	614,919721	1,222,613,839

3.2a STATUTORY ALLOCATION (SURPLUS):-

There is no surplus made in respect of statutory receipts for period under review by the local government.

3.3 VAT ALLOCATION:-

During the year under review, the estimated figure of the value added tax was **₦3,831,466,520** (three billion eight hundred and thirty-one million, four hundred and sixty-six thousand, five hundred and twenty Naira), while the actual received was to total of **₦2,448,550,202** (two billion four hundred and forty-eight million, five hundred and fifty thousand, two hundred and two naira), that represent 64% of the projected revenue, as shown below:-

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	VAT	1,228,794,,756	3,831,466,520	2,448,550,202
	Total	1,228,794,,756	3,831,466,520	2,448,550,202



3.3a VAT ALLOCATION(DEFICIT):-

During the period under review, value added tax revealed deficit of **₦1,382,916,318** (one and seventy nine million, nine hundred and eighty one thousand, three hundred and forty nine naira) 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	1,228,794,,756	3,831,466,520	2,448,550,202	1,382,916,318
	Total	1,228,794,,756	3,831,466,520	2,448,550,202	1,382,916,318

3.3b VAT ALLOCATION(SURPLUS):-

For the period under review no surplus was made in respect of value added tax by the local government.

3.4 INDEPENDENT REVENUE:

During the year under review, the estimated Independent Revenue of this local government was **₦450, 331,380** (four hundred and fifty million, three hundred and thirty-one thousand, three hundred and eighty Naira) while the actual collection for the year was **₦81,729,861** (eighty-one million, seven hundred and hundred twenty-nine thousand, eight hundred and sixty-one Naira) The actual revenue represents 18% of the total projected Independent revenue. The details are as per table below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1	Direct Tax	-	-	2,445,000
2.	Rate	6,267,250	6,608,420	8,702,850
3.	Licenses	2,770,000	36,980,100	2,328,500
6.	Fees	13,577,800	28,200,000	6,356,749
7.	Fine	1,633,400	3,000,000	1,525,000
8.	Sales	-	6,500,000	-
12.	Earning	12,402,460	11,800,000	10,710,400
13.	Sales/Rent on Lands and others	-	-	2,150,000
14	Investment Income		100,000	
15	Interest Earned on fixed Deposit	4,183,318	-	45,411,362
16	Re-imbursment/Miscellaneous Receipt	180,000	-	2,100,000
17	10% State I.G.R	-	357,142,860	
	Total	41,014,228	450,331,380	81,729,861



3.5 INDEPENDENT REVENUE (SURPLUS):

In the year under review, independent revenue revealed a surplus of **₦54,200,792** (fifty-four million, two hundred thousand, seven hundred and ninety-two Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1	Direct Tax	-	-	2,445,000	2,445,000
2.	Rate	6,267,250	6,608,420	8,702,850	2,094,430
3.	Sales/Rent on Lands and others	-	-	2,150,000	2,150,000
4	Interest Earned on fixed Deposit	4,183,318	-	45,411,362	45,411,362
5	Re- imbursement/Miscellaneous Receipt	180,000	-	2,100,000	2,100,000
	Total	10,630,568	6,608,420,	60,809,212	54,200,792

3.6 INDEPENDENT REVENUE (DEFICIT):

In the year under review, independent revenue revealed a Deficit of **₦422,802,321** (four hundred and twenty-two million, eight hundred and two thousand, three hundred and twenty-one Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1	Licenses	2,770,000	36,980,100	2,328,500	34,651,600
2	Fees	13,577,800	28,200,000	6,356,749	21,843,251
3	Fine	1,633,400	3,000,000	1,525,000	1,475,000
4	Sales	-	6,500,000	-	6,500,000
5	Earning	12,402,460	11,800,000	10,710,400	1,089,600
6	Investment Income		100,000		100,000
7	10%	-	357,142,860		357,142,860
	Total	30,383,660	443,722,960	20,920,649	422,802,311



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 **N5,473,963,020** (five billion, four hundred and seventy-three million, nine hundred sixty-three thousand, twenty Naira) during the year under review, but in the actual the sum of **N4,444,485,226** (four billion four hundred and forty-four million, four hundred and eighty-five thousand, two hundred and twenty-six Naira) was realized. This represents just 81.2% of the total budget amount. The details are shown below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Transfer from CRF	1,528,289,598	2,759,677,310	3,851,035,602
2.	Capital foreign Grant	-	714,285,710	
3	Capital Development Funds Receipt		2,000,000,00	
4	Nigeria Treasury Bills (NTB)/Fixed Deposit			593,449,625
5	Internal Internal Loans from Other Funds (UBA TOD)	209,452,809		
	Total	2,945,586,937	5,473,963,020	4,444,485,226

3.8 CAPITAL RECEIPTS (SURPLUS):

During the year under review, surplus of **N1,684,807,917** (one billion six hundred and eighty-four million eight hundred and seven thousand nine hundred and seventeen 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	1,528,289,598	2,759,677,310	3,851,035,602	1,091,358,292
2.	Nigeria Treasury Bills (NTB)/Fixed Deposit			593,449,625	593,449,625
	Total	1,528,289,598	2,759,677,310	4,444,485,226	1,684,807,917



3.9 CAPITAL RECEIPTS (DEFICIT):

In the year under review a Deficit of **₦2,714,285,710.00** (two billion seven hundred and fourteen million, two hundred and eighty-five thousand, seven hundred and ten Naira) was reported by the Local Government.

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
2.	Capital foreign Grant	-	714,285,710	-	714,285,710
3	Capital Development Funds Receipt		2,000,000,00	-	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 **₦5,473,963,020** (five billion, four hundred and seventy-three million, nine hundred and sixty-three thousand two hundred Naira) was budgeted, while on the actual the capital expenditure of the local government stood at **₦2,212,344,853** (two billion two hundred and twelve million, three hundred and forty-four thousand, eight hundred and fifty-three Naira). This represents 40.4% of the estimated figure. The details are shown as per table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Administrative Sector	631,159,979	1,115,610,240	1,704,261,871
2.	Economic Sector	451,089,435	3,629,451,360	486,085,763
3.	Social Services Sector	541,800,374	728,901,420	21,997,219
	Total	1,624,048,788	5,473,963,020	2,212,344,853

3.11 EXCESS CAPITAL EXPENDITURE:

During the year under review a savings of **₦3,261,618,167** (three billion two hundred and sixty-one million, six hundred and eighteen thousand, one hundred and sixty-seven Naira) was revealed in all the three sectors as shown in the table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Saving 2024 (₦)
1.	Administrative Sector	631,159,979	1,115,610,240	1,704,261,871	(588,651,631)
2.	Economic Sector	451,089,435	3,629,451,360	486,085,763	3,143,365,597
3.	Social Services Sector	541,800,374	728,901,420	21,997,219	706,904,201
	Total	1,624,048,788	5,473,963,020	2,212,344,853	3,261,618,167



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 **₦487,725,020** (four hundred and eighty-seven million, seven hundred and twenty-five thousand, twenty Naira) was budgeted by this local government as personal cost for the year. While in the actual the net sum of **₦483, 566,916** (four hundred and eighty-three million, five hundred and sixty-six thousand, nine hundred sixteen Naira) was paid to **1,236** staff of the local government and it's ADC. This resulted to a savings of **₦4,158,104** (four million, one hundred and fifty-eight thousand, one hundred and four Naira).

3.14 OVERHEAD CHARGES:

During the year under review the estimated overhead cost of the local government was **₦1,559,369,500** (one billion five hundred and fifty-nine million, three hundred and sixty-nine thousand five hundred Naira). Whereas the actual expenditure for the year stood at **₦524,313,580**. (Five hundred and twenty-four million, three hundred and thirteen thousand, five hundred and eighty Naira), this resulted to a saving of **₦1,035,055,920** (one billion thirty-five million, fifty-five thousand, nine hundred and twenty 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 **₦1,658,049,650.00** (One billion six hundred and fifty eight million forty nine thousand, six hundred and fifty naira) while the actual expenditure for the year stood at **₦1,288,787,774.00** (One billion, two hundred and eighty-eight million, seven hundred and eighty seven thousand seven hundred and seventy four naira). This resulted to a deficit of **₦369,261,876.00** (Three hundred and sixty nine million, two hundred and sixty one thousand, eight hundred and sixty six Naira). Table below gives the details:

S/N	DESCRIPTION	ACTUAL 2023 (₦)	ESTIMATED 2024 (₦)	ACTUAL 2024 (₦)	DEFICIT/SAV INGS 2024 (₦)
1.	Contribution to Pension	78,000,000	447,142,860	396,988,335	50,154,525
2.	Contribution to Emirate	56,563,865	80,000,000.	30,745,986	49,254,014
3.	Contribution to security trust fund	-	307,621,080	203,071,524	104,549,556
4.	Common Services	26,121,100	32,000,000	12,298,394	19,701,606
5.	Contribution to training fund	10,953,585	16,000,000	6,149,197	9,850,803
6	Contribution to primary school teachers	215,225,584	464,285,710	321,284,018	143,001,692
7	Contribution to mass agency	29,171,878	86,571,430	130,768,620	(44,197,190)
8	Contribution to (ZASIEC)		100,000,000	115,421,889	(15,421,889)
9	Contribution to PHC staff salaries	46,952,083	91,428,570	70,774,096	20,654,474
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	462,988,094	1,658,049,650	1,288,787,774	369,261,876

3.16 CRF CHARGES- PUBLIC DEBT CHARGE:

During the year under review the estimated Public debt charge of the local government was **₦144, 759,140** (One hundred and Forty-four million, seven hundred and fifty-nine thousand one hundred and forty Naira). Whereas the actual expenditure for the year stood at **₦140, 278,305** (one hundred and forty million, two hundred and seventy-eight thousand, three hundred and five Naira). This resulted to a saving of **₦4, 480,835** (Four million four hundred and eighty thousand, eight hundred and thirty-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

