



**ZAMFARA STATE OF NIGERIA**

# **REPORT**

*Of The*

## **AUDITOR GENERAL**

**FOR THE LOCAL GOVERNMENTS**

**ON IPSAS (CASH)**

***GENERAL PURPOSE FINANCIAL STATEMENT***

*OF*

**KAURA NAMODA LOCAL GOVERNMENT**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2024**



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## KAURA NAMODA LOCAL GOVERNMENT ACCOUNT MANAGEMENT LETTER

<b>Auditee:</b>	K/Namoda	<b>Reviewed by:</b>	<b>Name</b>	<b>Rank</b>	<b>Date</b>
<b>Period end:</b>	2024	<b>Level 1</b>	Aminu Abubakar	A Chief Auditor	10/2/2025
<b>Prepared by:</b>	Aminu Abubakar	<b>Level 2</b>	R.B Saeed	DFS	12/2/2025
<b>Rank:</b>	Asst Chief Auditor	<b>Level 3</b>	Aminu Mammaga	A G	13/2/2025
<b>Date:</b>	20/01/2025				

### Audit of a department performed by the Auditor General

The Honourable Chairman,  
K/Namoda Local Government,  
Kaura,  
Zamfara State.

27<sup>h</sup> Feb, 2025

Dear Sir

The financial statements of 'K/Namoda 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 31<sup>ST</sup> DECEMBER, 2024

#### INTRODUCTION

The audit of the 'K/Namoda Local Government for the year ended 31<sup>st</sup> 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

Date: 20th April, 2025

Ref. No: LGA/AA/VOL.1/226

## 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 23<sup>rd</sup> April, 2025.

### 1.3 PREVIOUS AUDITOR'S GENERAL REPORTS:

The previous year's 2023 financial year audit report was submitted to the Honorable House of Assembly on 23<sup>rd</sup> April, 2024 by this office for their oversight function and further necessary action.



## **2.0 OTHER OBSERVATIONS**

### **2.1 ANNUAL ESTIMATES:**

Delay in the distribution of approved estimate has become a tradition as in almost every year; it was submitted between the months of January to March for the year ended 2024

### **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 BUDSSGETED REVENUE:**

During the year under review it was observed that, the sum of **₦211,307,972** (two hundred and eleven million, three hundred and seven thousand, nine hundred and seventy-two 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 as the cash books are characterized by a little cancellations and alterations. But the cash books were not balanced and closed at the end of every month. Additionally bank reconciliation between the cash book and bank statement has never been carried out throughout the year of 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, moreover the local government budget was prepared according to IPSAS approved format
- c. **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.
- d. **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 15 files were approved from the local Government which consist of 9 voluntary/compulsory retirement and 6 death staff with their total benefits standing at N12,604,303 (twelve million, six hundred and four thousand, three hundred and three Naira). Out of these amounts the sum of **₦8,943,917.00 (Eight million, nine hundred and forty-three thousand, nine hundred and seventeen Naira)** stood as total claims for 9 number retired staff, while death staff totaling to 6 number gulfed the sum of **₦141,984,315.00** (one hundred and forty-one million, nine hundred eighty-four thousand, three hundred and fifteen 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 ₦2,623,696 (**two million** six hundred and twenty-three thousand, six hundred and ninety-six naira) for the pension funds.

## 2.8 INVESTMENTS:

As at 31<sup>st</sup> December, 2024 the investment value stood at **₦118, 853,631.00** (One hundred and eighteen million, eight and fifty-three thousand, six hundred and thirty-one naira). The investment holding is as shown below: -

S/N	NAME OF THE COMPANY	VALUE 2024 (₦)	VALUE 2023 (₦)
1	Gamji Bank	80,211	80,211
2	Fertilizer company	2,000,000	2,000,000
3	Kaduna Textile	750,000	-
4	CCNN Sokoto	-	-
5	Sokoto Investment Co.	500,000	500,000
6	SICL Communication	-	-
7	Ashaka Cement Co	750,000	750,000
8	NNPC Nig.	-	-
9	FSB International Bank	-	-
10	Bank Of the North	-	-
11	Micro Finance Bank	26,291,645	5,178,329
12	T/Mafara Bricks B. Ind.	1,833,000	1,833,000
13	Intercontinental Bank	1,350,000	1,350,000
14	Bright way Solid Min. Dev. Co	86,720,581	86,720,581
	<b>TOTAL</b>	<b>118,853,631</b>	<b>118,853,631</b>



### 3.0 BUDGET IMPLEMENTATION ANALYSIS

#### 3.1 STATUTORY RECEIPTS:

During the year under review, the estimated Statutory Receipt of this local government was **₦1, 862,844,070** (one billion, eight hundred and sixty- two million, eight hundred and forty-four thousand, seventy Naira) **while** the actual collection for the year was **₦626,965,616** (six hundred and twenty –six million, nine hundred and sixty-five thousand, six hundred and sixteen Naira). The actual revenue represents only 33.7% of the projected revenue. Also this can be seen below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Statutory Allocation	1,330,685,574	1, 862,844,070	626,965,616
2.	<b>Total</b>	<b>1,330,685,574</b>	<b>1, 862,844,070</b>	<b>626,965,616</b>

#### 3.2a STATUTORY RECEIPTS (DEFICIT):

In the year under review, revealed a deficit of **₦1, 235,878,454**(one billion two hundred and thirty-five million, eight hundred and seventy-eight thousand, four hundred and fifty-four Naira). This represents 66.3% shortage of the projected revenue as shown below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	Statutory Allocation	1,330,685,574	1, 862,844,070.	626,965,616	1, 235,878,454
	<b>Total</b>	<b>1,330,685,574</b>	<b>1, 862,844,070</b>	<b>626,965,616</b>	<b>1, 235,878,454</b>

#### 3.3 VAT ALLOCATION:

During the year under review, the estimated figure was **₦3,981,427,930** (three billion nine hundred and eighty-one million, four hundred and twenty-seven thousand nine hundred and thirty Naira) While the actual received was to the total of **₦2,771,888,051**(two billion seven hundred and seventy-one million eight hundred and eighty-eight thousand, fifty-one Naira) the actual revenue from VAT represent almost **69.6%** on the projected revenue.

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 20224 (₦)	Actual 2024 (₦)
1.	VAT	1,395,749,149	3,981,427,930	2,771,888,051
2.	<b>Total</b>	<b>1,395,749,149</b>	<b>3,981,427,930</b>	<b>2,771,888,051</b>



### 3.3a VAT ALLOCATION(DEFICIT):-

During the year under review a deficit of **₦1,209,539,879** (one billion two hundred and nine million, five hundred and thirty-nine thousand, eight hundred and seventy-nine Naira) was revealed this represent **30.4%** of the projected revenue as can be seen in the table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1.	VAT	1,395,749,149	3,981,427,930	2,771,888,051	1,209,539,879
	<b>Total</b>	1,395,749,149	<b>3,981,427,930</b>	<b>2,771,888,051</b>	<b>1,209,539,879</b>

### 3.3b VAT ALLOCATION(SURPLUS):-

There is no surplus reported in respect of value added tax for the period under review by this local government

### 3.4 INDEPENDENT REVENUE:

During the year under review, the estimated Independent Revenue of this local government was **₦526,997,760** (five hundred and twenty-six million, nine hundred and ninety-seven thousand seven hundred and sixty Naira only) **while** the actual collection was **₦77, 834,302** (seventy-seven million, eight hundred and thirty-four thousand, three hundred and two Naira only) the actual revenue represents **14.8 %** of the projected revenue.

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Rate	6,500,000	8,854,900	2,000,000
2	License		59,500.000	-
3	Fees	-	47,500,000	
	Sales		8,000,000	-
4.	Earnings	86,671,170	43,000,000	25,148,360
5	Sales/Rent on Lands & Others			4,385,000
6	Interest earned on fixed deposit	4,265,266-		46,300,942
7	Investment income	-	3,000,000	
8	10% State IGR		357,142,860	
	<b>Total</b>	<b>97,436,437</b>	<b>526,997,760</b>	<b>77,834,302</b>



### 3.5 INDEPENDENT REVENUE (SURPLUS):

In the year under review, only two heads of independent revenue revealed a surplus of **₦50, 685,942** (fifty million, six hundred and eighty-five thousand, nine hundred and forty-two Naira only). The details are shown in the table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1	Sales/Rent on Lands & Others			4,385,000	4,385,000
2	Interest earned on fixed deposit	4,265,266	-	46,300,942	46,300,942
	<b>Total</b>			<b>50,685,942</b>	<b>50,685,942</b>

### 3.6 INDEPENDENT REVENUE (DEFICIT):

In the year under review, five heads of independent revenue revealed a Deficit of **₦499, 849,400** (four hundred and ninety-nine million, eight hundred and forty-nine thousand, four hundred Naira only). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	Rate	6,500,000	8,854,900	2,000,000	6,854,900
2	License		59,500.000	-	59,500,000
	Fees	-	47,500,000		47,500,000
	Sales		8,000,000	-	8,000,000
3.	earnings	86,,671,170	43,000,000	25,148,360-	17,851,640
4	Investment income	-	3,000,000		3,000,000
5	10% State IGR		357,142,860		357,142,860
	<b>Total</b>	<b>97,436,437</b>	<b>526,997,760</b>	<b>27,148,360</b>	<b>499,849,400</b>



### 3.7 CAPITAL RECEIPTS:

The Capital receipt of this local government which constitute Transfer from Consolidated Revenue, capital foreign grant, capital development fund receipt and Nigerian Treasury Bills (NTB) fix Deposit was estimated at **₦5,277,865,120** (five billion, two hundred and seventy-seven million eight hundred and sixty-five thousand one hundred and twenty Naira) during the year under review, but in the actual the sum of **₦4,691,358,367** (four billion six hundred and ninety-one million, three hundred and fifty-eight thousand three hundred and sixty-seven Naira) was realized. This represents 89% of the total budget amount. The details are shown below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Transfer from CRF	1,592,305,993	2,563,579,410	4,086,283,433
2.	Capital foreign Grant	-	714,285,710	-
3	Capital Development fund Receipt		2,000,000,000	
4	Nigerian Treasury Bill(NTB)Fix Deposits	1,231,505,455		605,074,934
5	Internal Loan From Other Fund (UBA TOD)	213,555,859		
	<b>Total</b>	<b>3,037,367,307</b>	<b>5,277,865,120</b>	<b>4,691,358,367</b>

### 3.8 CAPITAL RECEIPTS (SURPLUS):

During the year under review, **₦2,127,778,957** (Two billion one hundred and twenty-seven million seven hundred and seventy-eight thousand nine hundred and fifty-seven naira) surplus 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	1,592,305,993	2,563,579,410	4,086,283,433	1,522,704,023
2	Nigerian Treasury Bill(NTB)Fix Deposits	1,231,505,455	-	605,074,934	605,074,934
	<b>Total</b>	<b>2,823,811,448</b>	<b>2,563,579,410</b>	<b>4,691,358,367</b>	<b>2,127,778,957</b>



### 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 this local government which have its origin from Capital Foreign Grant and Capital Development Fund Receipts.

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 Receipt	-	2,000,000,000	-	2,000,000,000
	<b>Total</b>		<b>2,714,285,710</b>		<b>2,714,285,710</b>

### 3.10 CAPITAL EXPENDITURE:

According to Director of Finance's report for the year the sum of **₦5,277,865,120** (five billion, two hundred and seventy-seven million eight hundred and sixty-five thousand, one hundred and twenty Naira) was budgeted, while on the actual the capital expenditure of the local government stood at **₦2,395,799,194.00** (two billion three hundred and ninety-five million, seven hundred and ninety-nine thousand, one hundred and ninety-four Naira). This represents 45% of the estimated figure. The details are shown as per table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Administrative Sector	653,887,653	1,117,610,240	1,887,558,628
2.	Economic Sector	470,411,372	3,457,053,700	486,243,347
3.	Social Sector	562,722,977.	703,201,180	21,997,219
	<b>Total</b>	<b>1,687,022,002</b>	<b>5,277,865,120</b>	<b>2,395,788,194</b>

### 3.11 EXCESS CAPITAL EXPENDITURE:

During the year under review a savings of **₦2,882,065,926** (two billion eight hundred and eighty-two million, sixty-five thousand, nine hundred and twenty-six Naira) was revealed as shown in the table below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Savings 2024 (₦)
1.	Administrative Sector	653,887,653	1,117,610,240	1,887,558,628	(769,948,386)
2.	Economic Sector	470,411,372	3,457,053,700	486,243,347	2,970,810,353
	Social Sector	562,722,977	703,201,180	21,997,219	681,203,961
	<b>Total</b>	<b>1,687,022,002</b>	<b>5,277,865,120</b>	<b>2,395,799,194</b>	<b>2,882,065,926</b>



### **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 N **625,137,100** (six hundred and twenty-five million, one hundred and thirty-seven thousand, one hundred Naira) was budgeted by this local government as personal cost for the year. While in the actual only the net sum of **₦476,567,408** (four hundred and seventy-six million, five hundred sixty-seven thousand, four hundred and eight Naira) was paid to **1,024** staff of the local government and its ADCs. This resulted to a saving of **₦148,569,692** (one hundred and forty eight million, five hundred and sixty-nine thousand, six hundred and ninety two Naira).

### **3.14 OVERHEAD CHARGES:**

During the year under review the estimated overhead cost of the local government was **₦1,805,487,040** (one billion eight hundred and five million, four hundred and eighty-seven thousand forty Naira). Whereas the actual expenditure for the year stood at **₦499,548,604** (four hundred and ninety-nine million, five hundred and forty-eight thousand, forty Naira), this resulted to a saving of **₦1,305,938,436** (one billion three hundred and five million, nine hundred and thirty-eight thousand, four hundred and thirty-six Naira)



### 3.15 CONSOLIDATED REVENUE FUND CHARGES

The budgeted figure of consolidated revenue for the year under review of this Local Government was **₦1,680,049,650** (one billion six hundred and eighty million, forty nine thousand six hundred and fifty Naira) while the actual expenditure for the year stood at **₦1,486,820,003** (one billion four hundred and eighty-six million, eight hundred and twenty thousand, three Naira). This resulted to a saving of **₦193, 229,637** (one and ninety-three million two hundred and twenty- nine thousand, six hundred and thirty- seven Naira).

The table below shows the full details: -

S/N	DESCRIPTION	ACTUAL 2023 (₦)	ESTIMATED 2024 (₦)	ACTUAL 2024 (₦)	DEFICIT/SAVI NGS 2024 (₦)
1.	Contribution to Pension	78,000,000	447,142,860	580,542,452	(133,399,592)
2.	Contribution to Emirate	57,553,187	85,000,000.	31,348,281	53,651,719
3.	Contribution to security trust fund	57,492,346	307,621,080	219,167,716	88,453,364
4.	Common Services	82,500,000	32,000,000	12,539,312	19,460,688
5.	Contribution to training fund	27,779,998	16,000,000	6,269,656	9,730344
6.	Contribution to primary school teachers	36,071,386	464,285,710	342,985,454	121.300,256
	Contribution to mass agency	57,746,748	93,571,430	93,927,320	(355,890)
	Contribution to (ZASIEC)	39,711,143	100,000,000	115,421,889	(15,421889)
	Contribution to PHC staff salaries	60,642,857	101,428,570	83,332,208	18,096,362
	Contribution to Local Government Audit	7,192,857	1,000,000	1,285,714	(285,714)
	Contribution to Zamfara state university		32,000,000		32,000,000
	<b>TOTAL</b>	<b>603,638,966</b>	<b>1,680,049,650,</b>	<b>1,486,820,003</b>	<b>193,229,647</b>

### 3.16 CRF CHARGES- PUBLIC DEBT CHARGE:

During the year under review the estimated Public debt charge of the local government was **₦203, 316,230** (two hundred and three million, three hundred and sixteen thousand two hundred and thirty Naira). Whereas the actual expenditure for the year stood at **₦140, 369,335** (one hundred and forty million, three hundred and sixty-nine thousand, three hundred and thirty five Naira). This resulted to a saving of **₦62, 946,895**(sixty-two million, nine hundred and forty-six thousand eight 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 balances and 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. **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.

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**AUDITOR GENERAL**  
**FOR LOCAL GOVERNMENTS**

