



ZAMFARA STATE OF NIGERIA

REPORT

Of The

AUDITOR GENERAL

FOR THE LOCAL GOVERNMENTS

ON IPSAS (CASH)

GENERAL PURPOSE FINANCIAL STATEMENT

OF

GUSAU LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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GUSAU LOCAL GOVERNMENT ACCOUNT MANAGEMENT LETTER

Auditee:	GUSAU	Reviewed by:	Name	Rank	Date
Period end:	2024	Level 1	Nasiru Muh'd	A Chief Auditor	02/2/2025
Prepared by:	Nasiru Muh'd	Level 2	R.B Saeed	DFS	05/2/2025
Rank:	Asst.Chief Auditor	Level 3	Aminu Mammaga	A G	12/2/2025
Date:	21/01/2025				

Audit of a department performed by the Auditor General

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

24th Feb, 2025

Dear Sir

The financial statements of 'Gusau 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 'Gusau Local Government for the year ended 31st December, 2024 was completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

SCOPE AND DETERMINATION OF RESPONSIBILITY

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, fair presentation is achieved in the annual financial statements.

An audit includes:

- Examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;
- Assessment of the accounting principles used and significant estimates made by management; and
- Evaluation of the overall financial statement presentation.



The audit will also include an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Accounting Officer. Our responsibility is to express our opinion on these financial statements.

The audit findings which were identified during the course of the audit, are included below:

- Non proper keeping of treasury cashbook
- Poor maintenance of payment voucher
- Implementing budgetary provision in expenditures
- Weak internal control mechanism
- Lack of proper safeguards to essential security documents
- Etc.

MANAGEMENT COMMENTS

It would be appreciated if your comments on these findings could be submitted within “14” days after the date of this report for incorporation.

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the local government during the audit.

Yours faithfully

.....
AMINU MAMMAGA (CNA/CPA/ACCA/ACCrFA)
AUDITOR GENERAL
FOR LOCAL GOVERNMENTS



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ZAMFARA STATE ZAMFARA STATE OF NIGERIA

☎ 204868 TELEGRAMS:-

P.M.B. 01015, Gusau

Date: 20th April, 2025

Ref. No: LGA/AA/VOL.1/225

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 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 distribution of the approved estimates has become a tradition which almost every year was submitted to this office between the months of January to March of the years.

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 **₦212,409,385.00** (Two hundred and twelve million, four hundred and nine thousand, three hundred and eighty-five Naira) was received from share of solid minerals, and Additional funds FGN by the local government, but the revenue was not erred 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 book found that were balanced and closed at the end of every month. but bank reconciliation between the cash book and bank statement has never been carried out throughout the year in 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. **Payment Vouchers:** For the under review, the payment vouchers were found with some irregularities like no internal verified signature, were not charge into store, no recipient signature etc. please such anomalies should be rectified for accountability.
- 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.

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 a total number of **35** files were approved for payment of retirement/death benefits from this local Government which consist of 23 voluntary/compulsory retirement and 12 death staff and their total benefits standing at **N29,199,846.00 (Twenty-nine million, one hundred and ninety-nine thousand, eight hundred and forty-six 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 **₦4,159,981.00** (Four million, one hundred and fifty-nine thousand, nine hundred and eighty-one 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	125,000	125,000
2	Soot Investment Co. Ltd	500,000	500,000
3	CCNN Sokoto	200,000	200,000
4	Sokoto Cooperative Bank	100,000	100,000
5	Gusau Community Bank	100,000	100,000
6	Zamfara Investment Co.	499,760	2,000,000
7	Urban Dev. Bank Plc.		-
8	FSB International Bank	-	-
9	Unity Bank (BON)	91,645	91,645
10	Zamfara Fertilizer Co.	2,000,000	1,000,000
11	T/Mafara Bricks B. Ind.	1,000,000	499,760
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



33.0 BUDGET IMPLEMENTATION ANALYSIS

3.1 STATUTORY ALLOCATION:

During the year under review, the estimated Statutory Receipt of this local government was **₦2,365,655,370.00** (Two billion, three hundred and sixty-five million, six hundred and fifty-five thousand, three hundred and seventy Naira) **while** the actual collection for the year was **₦825,545,006.00** (Eight hundred and twenty-five million, five hundred and forty-five thousand, six Naira). The actual revenue represents **35%** of the projected revenue. Also, this can be seen below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Statutory Allocation	1,752,154,825	2,365,655,370	825,545,006
	Total	1,752,154,825	2,365,655,370	825,545,006

3.2a STATUTORY ALLOCATION (DEFICIT):

For period under review there were no surplus made in respect to statutory receipt

3.2b STATUTORY ALLOCATION (DEFICIT):

In the year under review a deficit of **₦1,540,110,364.00** (One billion, five hundred and forty million, one hundred and ten thousand, three hundred and sixty-four Naira) was revealed as per statutory receipts. This represents **70%** shortage of the projected statutory Allocation revenue as shown below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2023 (₦)
1,	Statutory Allocation	1,752,154,825	2,365,655,370	825,545,006	1,540,110,364
	Total	1,752,154,825	2,365,655,370	825,545,006	1,540,110,364

3.3 VAT ALLOCATION:-

During the year under review, the estimated figure was **₦5,575,911,540** (Five billion five hundred and seventy-five million, nine hundred and eleven thousand, five hundred and forty Naira) whereas the actual received was **₦3,238,656,488.00** (Three billion two hundred and thirty-eight million, six hundred and fifty-six thousand, four hundred and eighty-eight naira) that represent **58%** of the budgeted amount. That could be seen to the table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	VAT	1,636,763,436	5,575,911,540	3,238,656,488
	Total	1,636,763,436	5,575,911,540	3,238,656,488



3.3a VAT ALLOCATION(SURPLUS):

For the period under review there is no record of surplus made in respect to value added tax by the local government.

3.3b VAT ALLOCATION(DEFICIT):-

In the year under review the deficit of **₦2,337,255,052.00** (Two billion, three hundred and thirty-seven million, two hundred and fifty-five thousand, fifty-two Naira) was made in respect to value added tax, it represent **28%** shortage on the projected revenue as can be seen in the table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	VAT	1,636,763,436	5,575,911,540	3,238,656,488	2,337,255,052
	Total	1,636,763,436	5,575,911,540	3,238,656,488	2,337,255,052

3.4 INDEPENDENT REVENUE:

During the year under review, the estimated Independent Revenue of this local government was **₦511,144,060.00** (Five hundred and eleven million, one hundred forty-four thousand, sixty Naira) **while** the actual collection was **₦90,532,248.00** (Ninety million, five hundred and thirty-two thousand, two hundred and forty-eight Naira) The actual revenue represents only **17%** of the projected revenue. As shown below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Direct Taxes			
2	Rates	30,196,010	15,000,000	-
3.	License	-	40,001,200	-
4.	Royalties	-	-	-
5.	Fees	20,687,250	44,500,000	5,688,626
6.	Fines	-	5,000,000	-
7.	Sales	-	8,000,000	-
8.	Earnings	41,543,230	40,000,000	23,877,740
9.	Sales/Rent on Govt. Buildings	-	-	-
10.	Sales/Rent on Lands & Others	-	-	-
11.	Investment Income	-	500,000	-
12	Interest earned	5,616,208	1,000,000	60,965,882
13	Re- imbursement receipt	-	-	-
14	10% state IGR	-	357,142,860	-
	Total	98,042,698	511,144,060	90,532,248



3.5 INDEPENDENT REVENUE (SURPLUS):

In the year under review, independent revenue revealed a surplus of **₦59,965,882.00** (Fifty-nine million, nine hundred and sixty-five thousand, eight hundred and eighty-two Naira). Below the table give full details:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1	Interest earned	5,616,208	1,000,000	60,965,882	59,965,882
	Total-	5,616,208	1,000,000	60,965,882	59,965,882

3.6 INDEPENDENT REVENUE (DEFECIT):

In the year under review, independent revenue revealed a Deficit of **₦473,377,694.00** (four hundred and seven-three million, three hundred and seventy-seven thousand, six hundred and ninety-four Naira). The table below give full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1	Rates	30,196,010	15,000,000	-	15,000,000
2.	License	-	40,001,200	-	40,001,200
3	Fees	20,687,250	44,500,000	5,688,626	38,811,374
4	Fines	-	5,000,000	-	5,000,000
5	Earnings	41,543,230	40,000,000	23,877,740	16,122,260
6.	Sales	-	8,000,000	--	8,000,000
.7	Sales/Rent of gov't Buildings	-	-	-	-
8	Sales/Rent on land and others	-	-	--	-
9	Investment income	-	500,000	-	500,000
10	10% state IGR	-	357,142,860		357,142,882
	Total	92,426,490	502,944,060	29,566,366	473,377,694



3.7 CAPITAL RECEIPTS:

The Capital receipt of this local government which constitute Transfer from Consolidated Revenue, capital Foreign Grants and Capital Dev. Funds Receipts of the Local Government was estimated at **N6,478,254,020.00** (Six billion, four hundred and seventy-eight million, two hundred and fifty-four thousand, twenty Naira) during the year under review, but in the actual the sum of **N4,824,488,067.00** (Four billion, eight hundred and twenty-four million, four hundred and eighty-eight thousand, sixty-seven Naira) was represents **74%** The details are shown below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Transfer from CRF	1,323,879,252	3,763,968,310	4,027,767,199
2.	Capital Foreign grants	-	714,385,710	-
3	Capital Dev, funds Receipts	-	2,000,000,000	-
4	Nigerian treasury bill	1,621,561,297	-	796,720,868
5	Internal loan	281,195,601		-
	Total	3,226,636,149	6,478,254,020	4,824,488,067

3.8 CAPITAL RECEIPTS (SURPLUS):

In the year under review no surplus was reported by the Local Government in respect to above.



3.9 CAPITAL RECEIPTS (DEFICIT):

During the year under review, a deficit was made in respect of capital receipt by the local government of about **₦1,653,765,953.00** (One billion, six hundred and fifty-three million, seven hundred and sixty-five thousand, nine hundred and fifty-three naira) that represents **26%** shortage of the projected revenue as can be seen below in this table;-

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1	Transfer from CRF	1,323,879,252	3,763,968,310	4,027,767,199	263,798,889
2	Capital Foreign grants	-	714,385,710	-	-714,385,710
3	Capital Dev. Funds receipts	-	2,000,000,000	-	-2,000,000,000
4	Nigerian treas. bill	1,621,561,297	-	796,720,868	796,720,868
5	Internal loan	281,195,801	-	-	-
	Total	3,226,636,149	6,478,254,020	4,824,488,067	1,653,765,953

3.10 CAPITAL EXPENDITURE:

According to Director of Finance's report for the year under review, the sum of **₦6,478,254,020.00** (Six billion, four hundred and seventy-eight million, two hundred and fifty-four thousand, twenty Naira) was budgeted, while on the actual the capital expenditure of the local government stood at **₦1,761,209,267.00** (One billion seven hundred and sixty-one million, two hundred and nine thousand, two hundred and sixty-seven Naira). This represents **27%** of the estimated figure. The details are shown as per table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Administrative Sector	601,584,225	1,252,110,240	1,173,466,279
2.	Economic Sector	361,963,592	4,221,943,400	565,745,769
3.	Social Sector	480,662,557	1,004,200,380	21,997,219
	Total	1,444,210,374	6,478,254,020	1,761,209,267

3.11 EXCESS CAPITAL EXPENDITURE:

During the year under review a savings of **₦4,717,044,751.00** (Four billion, seven hundred and seventeen million, forty-four thousand, seven hundred and fifty-one Naira) was revealed, as shown in the table below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Savings 2024 (₦)
1.	Administrative Sector	601,584,225	1,252,110,240	1,173,466,279	78,643,961
2.	Economic Sector	361,963,592	4,221,943,400	565,745,769	3,656,197,631
3.	Social Sector	480,662,557	1,004,200,380	21,997,219	982,203,161
	Total	1,444,210,374	6,478,254,020	1,761,209,267	4,717,044,751



3.12 CAPITAL EXPENDITURE (DEFICIT):

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

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

The sum of **₦1,223,445,820.00** (One billion two hundred and twenty-three million, four hundred and forty-five thousand, eight hundred and twenty Naira) was budgeted by this local government as personal cost for the year. While in the actual the net sum of **₦1,069,455,217.00** (One billion, sixty-nine million, four hundred and fifty-five thousand, two hundred and seventeen Naira) was paid to **2,587** staff of the local government and its ADCs. This resulted to a saving of **₦15,990,603.00** (One hundred and fifty-three million, nine hundred and ninety thousand, six hundred and three Naira).

3.14 OVERHEAD CHARGES:

During the year under review the estimated overhead cost of the local government was **₦1,718,445,820.00** (One billion, Seven hundred and eighteen million, four hundred and forty-five thousand, eight hundred and twenty Naira). Whereas the actual expenditure for the year stood at **₦454,355,128.00** (Four hundred and fifty-four million, three hundred and fifty-five thousand, one hundred and twenty-eight Naira), this resulted to a saving of **₦1,264,090,692.00** (One billion two hundred and sixty-four million, ninety thousand, six hundred and ninety-two Naira)



3.15 CONSOLIDATED REVENUE FUND CHARGES

The budgeted figure of consolidated revenue for the year under review of this Local Government was **₦2,227,549,650.00** (Two billion, two hundred and twenty-seven million, five hundred and forty-nine thousand, six hundred and fifty Naira) while the actual expenditure for the year stood at **₦2,580,289,235.00** (Two billion, five hundred and eighty million, two hundred and eighty-nine thousand, two hundred and thirty-five Naira). This resulted to a deficit of **₦352,739,585.00** (Three hundred and fifty-two million, seven hundred and thirty-nine thousand, five hundred and eighty-five Naira). The table below shows the full details: -

S/N	DESCRIPTION	ACTUAL 2023 (₦)	ESTIMATED 2024 (₦)	ACTUAL 2024 (₦)	DEFICIT/SAVIN GS 2024(₦)
1.	Pension Funds	88,000,000	457,142,860	932,384,249	-475,241,389
2.	Emirate Councils	78,007,155	104,000,000	41,277,250	62,722,750
3.	Security Trust Fund	-	307,621,080	268,678,932	38,942,148
4.	Common Services	35,130,030	43,000,000	16,510,900	26,489,100
5.	Training Funds	14,708,030	22,000,000	8,255,450	13,744,550
6.	Pri. Sch. Teachers. Salary	14,708,894	814,285,710	734,152,702	80,133,008
7.	Mass Education Salary	537,519,268	143,571,430	201,406,876	-57,835,446
8.	State Electoral Commission	73,774,946	100,000,000	115,421,889	-15,421,889
9.	PHC Staff Salary	-	191,428,570	210,935,272	19,506,702
10.	Local Gov't Audit	148,527,861	1,500,000	1,285,714	214,286
11.	Zamfara state university	-	43,000,000	-	-43,000,000
	Total	973,667,953	2,227,549,650	2,580,289,235	-352,739,585

3.16 CRF CHARGES- PUBLIC DEBT CHARGE:

During the year under review the estimated Public debt charge of the local government was **₦171,320,310.00** (One hundred and seventy-one million three hundred and twenty thousand, three hundred and ten, Naira). Whereas the actual expenditure for the year stood at **₦192,115,227.00** (One hundred ninety-two million, one hundred and fifteen thousand, two hundred and twenty-seven Naira). This resulted to deficits of **₦20,794,917.00** (Twenty million seven hundred and ninety-four thousand, nine hundred and seventeen Naira).



4.0 GENERAL RECOMMENDATIONS

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

1. **In regard to the cash books reconciliation and balances**, 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. **Payment vouchers**: the payment vouchers should be traced, attached the necessary supporting documents and be presented for inspection otherwise they will be regard as un-vouched expenditure which will be recovered from the officers controlling the vote for the period under review.
3. **Plant Register**: this document is not in existence over a long period of time, it is here by recommended that the register should be brought back for proper records of Local Government Assets.
4. **Budget Implementation Analysis**: going by the analysis of budget implementation by this local Government it is hereby recommended that, the local government should put more effort in ensuring that its budget is implemented properly, especially on the aspect of revenue generation, proper machineries should be put in place to ensure that what is due to the local government is collected and duly remitted into the revenue account of the local government. On the expenditure aspect more efforts should be made in seeing that over expenditure is avoided as per as possible.



5.0 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

