



**ZAMFARA STATE OF NIGERIA**

# **REPORT**

*Of The*

## **AUDITOR GENERAL**

**FOR THE LOCAL GOVERNMENTS**

**ON IPSAS (CASH)**

***GENERAL PURPOSE FINANCIAL STATEMENT***

*OF*

**GUMMI LOCAL GOVERNMENT**

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



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## GUMMI LOCAL GOVERNMENT ACCOUNT MANAGEMENT LETTER

<b>Auditee:</b>	<b>GUMMI</b>	<b>Reviewed by:</b>	<b>Name</b>	<b>Rank</b>	<b>Date</b>
<b>Period end:</b>	2024	<b>Level 1</b>	Sani Ahmad	A Chief Exc. Auditor	01/2/2025
<b>Prepared by:</b>	Sani Ahmad	<b>Level 2</b>	R.B Saeed	DFS	03/2/2025
<b>Rank:</b>	Ass,Chief Exc. Auditor	<b>Level 3</b>	Aminu Mammaga	A G	05/2/2025
<b>Date:</b>	26/01/2024				

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

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

15<sup>th</sup> Feb, 2024

Dear Sir

The financial statements of Gummi 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 Gummi 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.1/224

## **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 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 approved estimates has become a tradition, as almost every year 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 UN BUDGETED REVENUE:**

During the year under review it was observed that, the sum of **₦211,128,,093.00** (Two hundred and eleven million, one hundred and twenty-eight thousand, ninety-three Naira) was received from share of solid minerals and Additional funds FGN by the local government, 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 was fairly maintained as the cash book was free from cancellations and alterations. Moreover the cash books were 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 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 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.
- c. **Payment Vouchers:** For the under review, some payment vouchers found not fully documented with the require supporting documents and fewer cancellation, please confirm to us that will not be happened in the future.
- 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 **28** files were approved for payment of retirement/death benefits from this local Government which consist of **16** voluntary/compulsory retirement and **12** death staff and their total benefits standing at **₦24,786,131.00(Twenty-four million, seven hundred and eighty-six thousand, one hundred and thirty-one 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 **₦2,274,604.00** (Two million two hundred and seventy-four thousand, six hundred and four Naira) for the pension funds.

## 2.8 INVESTMENTS:

As at 31<sup>st</sup> December, 2024 the investment value stood at **₦95,977,047.00** (Ninety-five million, nine hundred and seventy-seven thousand, forty-seven naira). The investment holding is as shown below: -

S/N	NAME OF THE COMPANY	VALUE 2024 (₦)	VALUE 2023 (₦)
1	Gamji Bank	56,000	56,000
2	Sokoto Investment Co. Ltd	24,000	24,000
3	CCNN Sokoto		
4	Sokoto Cooperative Bank		
5	Gusau Community Bank		
6	Zamfara Investment Co.		
7	Urban Dev. Bank Plc.		-
8	FSB International Bank	-	-
9	Unity Bank (BON)	-	-
10	Zamfara Fertilizer Co.	2,000,000	2,000,000
11	T/Mafara Bricks B. Ind.	1,000,000	1,000,000
12	Intercontinental Bank	1,350,000	1,350,000
13	Bright way Solid Min. Dev. Co	90,453,047	90,453,047
	<b>TOTAL</b>	<b>95,977,047</b>	<b>95,977,047</b>



### 3.0 BUDGET IMPLEMENTATION ANALYSIS

#### 3.1 STATUTORY ALLOCATION:

During the year under review, the estimated Statutory Receipt of this local government was **₦1,784,673,100.00** (One billion, seven hundred and eighty-four million, six hundred and seventy-three thousand, one hundred Naira) **while** the actual collection for the year was **₦594,534,210.00** (Five hundred and ninety-four million, five hundred and thirty-four thousand, two hundred and ten Naira). The actual revenue represents **33 %** 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	1,261,852,445	1,784,673,100	594,534,210
	<b>Total</b>	<b>1,261,852,445</b>	<b>1,784,673,100</b>	<b>594,534,210</b>

#### 3.2 STATUTORY ALLOCATION (DEFICIT):

In the year under review a deficit of **₦1, 190,138,890.00** (One billion one hundred and ninety million, one hundred and thirty-eight thousand, eight hundred and ninety Naira) was recorded as per statutory Allocation.

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	Statutory Allocation	1,261,852,445	1,784,673,100	594,534,210	1,190,138,890
	<b>Total</b>	<b>1,261,852,445</b>	<b>1,784,673,100</b>	<b>594,534,210</b>	<b>1,190,138,890</b>

#### 3.2a STATUTORY ALLOCATION (SURPLUS):

For the period under review, there is no surplus made in respect to statutory allocation by the local government.

#### 3.3 VAT ALLOCATION:

For the year under review the estimated value added tax was **₦3,818,041,570.00** (Three billion eight hundred and eighteen million forty-one thousand, five hundred and seventy naira) while the actual was to the sum of **₦2,419,612,718.00** (Two billion, four hundred and nineteen million, six hundred and twelve thousand, seven hundred and eighteen naira). Which represent **63%** of the budgeted figure, Detail could be seen in the table below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1	VAT	1,213,847,822	3,818,041,570	2,419,612,718
	<b>TOTAL</b>	<b>1,213,847,822</b>	<b>3,818,041,570</b>	<b>2,419,612,718</b>



### 3.3a VAT ALLOCATION SURPLUS:

It was observed that, there is no surplus made in respect to value added tax for year under review by the local government.

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

In the year under review a surplus of **₦1,398,428,852.00** (One billion three hundred and ninety-eight million, four hundred and twenty-eight thousand, eight hundred and fifty-two Naira) was made from the value added tax, the table given below details the transactions.

S/N	DESCRIPTION	Actual 2023 (₦)	Estimated 2024 (₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1	VAT	1,213,847,822	3,818,041,570	2,419,612,718	1,398,428,852
	<b>Total</b>	<b>1,213,847,822</b>	<b>3,818,041,570</b>	<b>2,419,612,718</b>	<b>1,398,428,852</b>

### 3.4 INDEPENDENT REVENUE:

During the year under review, the estimated Independent Revenue of this local government was **₦453,592,860.00** (Four hundred and fifty-three million, five hundred and ninety-two thousand, eight hundred and sixty Naira) **while** the actual collection for the year was **₦79,123,907.00** (seventy-nine million, one hundred and twenty-three thousand, nine hundred and seven Naira) The actual revenue represents only **17%** of the projected independent revenue. The details are as per table below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Direct Taxes/Rates	3,627,600	3,500,000	4,031,700
2.	License	2,394,950	29,300,000	2,174,600
3.	Mining Rents	-	-	-
4.	Royalties	-	-	-
5.	Fees	11,080,820	27,820,000	7,771,870
6.	Fines	1,914,250	3,000,000	2,763,450
7.	Sales	-	3,000,000	-
8.	Earnings	18,224,250	22,330,000	14,306,100
9.	Sales/Rent on Govt. Buildings	-	5,000,000	-
10.	Sales/Rent on Lands & Others	6,578,230	2,000,000	4,170,260
11.	Investment Income	-	500,000	-
12.	Interest Earned	4,044,634	-	43,906,907
13.	Re- imburse/miscellaneous	1,722,300	-	-
14.	10% state IGR	-	357,142,850	-
	<b>Total</b>	<b>49,586,834</b>	<b>59,587,680</b>	<b>79,123,907</b>



### 3.5 INDEPENDENT REVENUE (SURPLUS):

In the year under review, independent revenue revealed a Surplus of **N45,905,187.00** (Forty-five million, nine hundred and five thousand, one hundred and eighty-seven Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1	Sales/Rent on land and others	6,578,230	2,000,000	4,170,280	2,170,280
2	Interest earned	4,044,634	-	43,905,907	43,905,907
	<b>Total</b>	<b>10,622,864</b>	<b>2,000,000</b>	<b>47,076,187</b>	<b>45,905,187</b>

### 3.6 INDEPENDENT REVENUE (DEFECIT):

In the year under review, independent revenue revealed a Deficit of **N421,076,840.00** (Four hundred and twenty-one million, seventy-six thousand, eight hundred and forty Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1	Rates	3,627,600	3,500,000	4,031,700	
2.	License	2,394,960	29,300,000	2,174,600	27,125,400
3.	Fees	11,080,620	27,820,000	7,771,870	20,048,130
4	Fines	1,914,250	3,000,000	2,763,450	236,550
5.	Sales	-	3,000,000	-	3,000,000
6	Earnings	18,224,250	22,330,000	14,306,100	8,023,900
7	Sales/rents of gov't buildings	-	5,000,000	-	5,000,000
8	Investment income	-	500,000	-	500,000
9	Re-inbursement Receipt	1,722,300	-	-	-
10	10% state IGR	-	357,142,860	-	357,142,860
	<b>Total</b>	<b>31,699,210</b>	<b>448,092,860</b>	<b>27,016,020</b>	<b>421,076,840</b>



### 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 **N5,393,051,530.00** (Five billion, three hundred and ninety-three million, fifty-one thousand, five hundred and thirty Naira) during the year under review. While the actual receipts stood at **N4,025,569,104.00** (Four billion, twenty-five million, five hundred and sixty-nine thousand, one hundred and four Naira). Was realized from CRF and Nigerian treasury bills, this represents **75%** of the total budgeted amount. The details are shown below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Transfer from CRF	1,280,503,068	2,678,765,820	3,451,793,225
2.	Capital foreign grants	-	714,285,710	-
3	Capital Dev. Funds receipts	-	2,000,000,000	-
4	Nig. Treasury bills	1,167,802,673	-	573,775,880
5	Internal loan	202,508,134	-	-
	<b>Total</b>	<b>2,650,814,876</b>	<b>5,393,051,530</b>	<b>4,025,569,104</b>

### 3.8 CAPITAL RECEIPTS (SURPLUS):

In the year under review no surplus was reported by this local Government in respect to capital receipt.



### 3.9 CAPITAL RECEIPTS (DEFICIT):

During the year under review, a deficit of **N1,367,482,426.00** (One billion, three hundred and sixty-seven million, four hundred and eighty-two thousand, four hundred and twenty-six naira) was made in respect of capital receipt by the local government. as shown below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1	Transfer from CRF	1,280,503,068	2,678,765,820	3,451,793,225	773,027,405
2	Capital foreign grants	-	714,285,710	-	-714,285,710
3	Capital Dev. Funds receipt	-	2,000,000,000	-	-2,000,000,000
4	Nig. Treasury bills	1,167,802,673	-	573,775,880	573,775,880
5	Internal loan	202,508,134	-	-	-
	<b>Total</b>	<b>2,650,814,876</b>	<b>5,393,051,530</b>	<b>4,025,569,104</b>	<b>1,367,482,426</b>

### 3.10 CAPITALEXPENDITURE:

According to Director of Finance's report for the year under review, the sum of **N5,393,051,530.00**(Five billion, three hundred and ninety-three million, fifty-one thousand, five hundred and thirty Naira) was budgeted, while on the actual the capital expenditure of the local government stood at **N1,855,056,769.00**(One billion eight hundred and fifty-five million, fifty-six thousand, seven hundred and sixty-nine Naira). The amount is only **34%** of the estimated figure. The details are shown as per table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Administrative Sector	557,295,013	1,240,110,240	1,347,240,460
2.	Economic Sector	333,089,366	3,376,740,110	485,819,061
3.	Social Services Sector	470,990,163	776,201,160	21,997,219
	<b>Total</b>	<b>1,361,374,542</b>	<b>5,393,051,530</b>	<b>1,855,056,769</b>

### 3.11 EXCESS CAPITAL EXPENDITURE:

For the year under review, a savings of **N3,537,994,761.00** (Three billion, five hundred and thirty-seven million, nine hundred and ninety-four thousand, seven hundred and sixty-one Naira) was made in respect of capital expenditure.

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Savings 2024 (₦)
1.	Administrative Sector	557,295,013	1,240,110,240	1,347,240,460	107,130,220
2.	Economic Sector	333,089,366	3,376,740,110	485,819,061	2,890,921,049
3.	Social Services Sector	470,990,163	776,201,160	21,997,219	754,203,941
	<b>Total</b>	<b>1,361,374,542</b>	<b>5,393,051,530</b>	<b>1,855,056,769</b>	<b>3,537,994,761</b>



### **3.12 CAPITAL EXPENDITURE (DEFICIT):**

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

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

The sum of **N663,301,430.00** (Six hundred and sixty-three million, three hundred and one thousand, four hundred and thirty Naira) was budgeted by this local government as personal cost for the year. While in the actual the net salary of **N553,861,716.00** (Five hundred and fifty-three million, eight hundred and sixty-one thousand, seven hundred and sixteen Naira) was paid to **1,203** staff of the local government and its ADCs. This resulted to a savings of **N109,439,714.00** (One hundred and nine million, four hundred and thirty-nine thousand, seven hundred and fourteen Naira).

### **3.14 OVERHEAD CHARGES:**

During the year under review the estimated overhead cost of the local government was **N1,343,671,330.00** (One billion three hundred and forty-three million, six hundred seventy-one thousand, three hundred and thirty Naira). Whereas the actual expenditure for the year stood at **N509,196,368.00** (Five hundred and nine million, one hundred and ninety-six thousand, three hundred and sixty-eight Naira) this resulted to a saving of **N834,474,962.00** (Eight hundred and thirty-four million, four hundred and seventy-four thousand, nine hundred and sixty-two 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 **N1,688,771,420.00** (One billion Six hundred and eighty-eight million seven hundred and seventy-one thousand, four hundred and twenty Naira) while the actual expenditure for the year stood at **N1,489,261,225.00** (One billion four hundred and eighty-nine million, two hundred and sixty-one thousand, two hundred and twenty-five Naira). This resulted to a saving of **N199, 510,195.00** (One hundred and ninety-nine million, five hundred and ten thousand, one hundred and ninety-five Naira). The table below shows the full details: -

S/N	DESCRIPTION	ACTUAL 2023 (₦)	ESTIMATED 2024 (₦)	ACTUAL 2024 (₦)	DEFICIT/SAVI NGS 2024(₦)
1.	Pension Funds	78,000,000	447,142,860	537,441,459	-90,298,599
2.	Emirate Councils	54,646,539	50,000,000	29,726,710	20,273,290
3.	Security Trust Fund	-	307,621,080	198,830,708	108,790,372
4.	Common Services	25,230,932	32,000,000	11,890,684	20,109,316
5.	Training Funds	10,598,151	16,000,000	5,945,342	10,054,658
6.	Pri. Sch. Teachers. Salary	274,994,984	514,285,710	339,878,418	174,407,292
7.	Mass Education Salary	30,902,611	93,571,430	82,217,056	11,354,374
8.	State Electoral Commission	-	100,000,000	115,421,889	-15,421,889
9.	PHC Staff Salary	70,210,052	101,428,570	106,623,244	-5,194,674
10.	Local Gov't Audit	-	1,000,000	1,285,714	-285,714
11.	Zamfara state university	-	25,721,770	-	-25,721,770
	<b>Total</b>	<b>544,583,268</b>	<b>1,688,771,420</b>	<b>1,489,261,225</b>	<b>199,510,195</b>

### 3.16 CRF CHARGES- PUBLIC DEBT CHARGE:

During the year under review the estimated public debt charge of the local government was **N156,409,260.00** (One hundred and fifty-six million, four hundred and nine thousand, two hundred and sixty Naira). Whereas the actual expenditure for the year stood at **N146,624,625.00** (One hundred and forty-six million, six hundred and twenty-four thousand, six hundred and twenty-five Naira) This resulted to a saving of **N9,784,635.00** (Nine million, seven hundred and eighty-four thousand six 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. **Non reconciliation in the cash books** this was as a result of in adequate and proper 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:** - proper care should be taken while processing the payment vouchers, and all necessary measure shall be taken to trace them and attached necessary supporting documents for proper accountability
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.

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

