



ZAMFARA STATE OF NIGERIA

REPORT

Of The

AUDITOR GENERAL

FOR THE LOCAL GOVERNMENTS

ON IPSAS (CASH)

GENERAL PURPOSE FINANCIAL STATEMENT

OF

BUNGUDU LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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BUNGUDU LOCAL GOVERNMENT ACCOUNT MANAGEMENT LETTER

Auditee:	BUNGUDU	Reviewed by:	Name	Rank	Date
Period end:	2024	Level 1	Bello Rilwanu	A Chief Auditor	01/2/2025
Prepared by:	Bello Rilwanu	Level 2	R.B Saeed	DFS	03/2/2025
Rank:	Asst. C. Auditor	Level 3	Aminu Mammaga	A G	09/2/2025
Date:	17/02/2025				

Audit of a department performed by the Auditor General

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

26th Feb, 2025

Dear Sir

The financial statements of 'Bungudu 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 zamafara state.

MANAGEMENT LETTER: IN RESPECT OF FINANCIAL AUDIT PERFORMED FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2024

INTRODUCTION

The audit of the Bungudu 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
- 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.1/223

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's 2023 financial 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, as almost every year was submitted 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 UN BUDGETED REVENUE:

During the year under review it was observed that, the sum of N **211,619,118.00** (Two hundred eleven million, six hundred and nineteen thousand, one hundred and eighteen share of solid minerals, and share of additional funds FGN, but these revenue were 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 characterize not with cancellations and alterations. 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 are the same, as that of revenue. It was observed that, there was 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, Perhaps the local government budget was prepared according to IPSAS approved format.
- c. **Payment Vouchers:** A significant number of payment vouchers were observed to be not properly documented where by a lot of observations were raise in activity report for rectification and resolution of the issues
- 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 **44** files were approved for payment of retirement/death benefits from this local Government which consist of **19** voluntary/compulsory retirement and **25** death staff and their total benefits standing at **N45,913,985.00(Forty-five million, nine hundred and thirteen thousand, nine hundred and eighty-five 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 **N5,742,089.00** (Five million, seven hundred and forty-two thousand eighty-nine naira) for the pension funds.

2.8 INVESTMENTS:

As at 31st December, 2024 the investment value stood at **N87,686,790.00** (Eighty-seven million, six hundred and eighty-six thousand, seven hundred and ninety naira). The investment holding is as shown below: -

S/N	NAME OF THE COMPANY	VALUE 2024 (₦)	VALUE 2023 (₦)
1	Gamji Bank	50,000	50,000
2	Sokoto Investment Co. Ltd	50,000	50,000
3	CCNN Sokoto	200,000	200,000
4	Sokoto Cooperative Bank	152,172	155,172
5	Gusau Community Bank	500,000	500,000
6	Zamfara Investment Co.	297,000	297,000
7	Urban Dev. Bank Plc.	346,000	779,410
8	FSB International Bank	400,000	346,000
9	Unity Bank (BON)	400,000	400,000
10	Zamfara Fertilizer Co.	1,500,000	1,500,000
11	T/Mafara Bricks B. Ind.	1,500,000	1,500,000
12	Intercontinental Bank	1,350,000	1,350,000
13	Bright way Solid Min. Dev. Co	54,999,974	54,999,974
14.	Micro Finance Bank	26,391,644	26,391,644
	TOTAL	87,686,790	87,686,790



3.0 BUDGET IMPLEMENTATION ANALYSIS

3.1 STATUTORY ALLOCATION:

During the year under review, the estimated Statutory Receipt of this local government was **₦2,003,768,270.00** (Two billion, three million, seven hundred and sixty-eight thousand, two hundred and seventy Naira) **while** the actual collection for the year was **₦683,063,762.00** (Six hundred and eighty-three Million, sixty-three thousand, seven hundred and sixty-two Naira). The actual revenue represents **34%** 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	1,449,749,509	2,003,768,270	683,063,762
	Total	1,449,749,509	2,003,768,270	683,063,762

3.2a STATUTORY ALLOCATION (DEFICIT):

During the year under review, a Deficit of **₦1,320,704,508.00** (One billion three hundred and twenty million, seven hundred and four thousand, five hundred and eight Naira) was revealed and it represent almost **66%** shortage of the projected figures as details shown below; -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1	Statutory Alloc.	1,449,749,509	2,003,768,270	683,063,762	1,320,704,508
2	Total	1,449,749,509	2,003,768,270	683,063,762	1,320,704,508

3.2b STATUTORY ALLOCATION (SURPLUS):

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

3.3 VALUE ADDED TAXES RECEIPT:

The value added tax receipts for the year under review, was estimated to the sum of **₦4,185,642,320.00** (Four billion, one hundred and eighty-five Million, six hundred and forty-two thousand, three hundred and twenty Naira). While the actual collection was raised to the tune of **₦2,664,360,964.00** (Two billion six hundred and sixty-four Million, three hundred and sixty thousand, nine hundred and sixty-four Naira) Which revealed about **64%** of the projected figure, detail could be seen in the table below:-

S/N	DESCRIPTION	Actual 2023 (₦)	Estimated 2024 (₦)	Actual 2024 (₦)
1.	VAT	1,340,227,905	4,185,642,320	2,664,360,964
	Total	1,340,227,905	4,185,642,320	2,664,360,964



3.3a VAT RECEIPTS (SURPLUS):

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

3.3b VAT RECEIPTS (DEFICIT):

For the period under review the Deficit was made to the tune of **₦1,521,281,356.00** (One billion, five hundred and twenty-one Million, two hundred and eighty-one thousand, three hundred and fifty-six Naira) by the local government, that could be seen as given below:-

S/N	DESCRIPTION	Actual 2023 (₦)	Estimated 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	VAT	1,340,227,905	4,185,642,320	2,664,360,964	1,521,281,356
	Total	1,340,227,905	4,185,642,320	2,664,360,964	1,521,281,356

3.4 INDEPENDENT REVENUE:

During the year under review, the estimated Independent Revenue of this local government was **N465,733,441.00** (Four hundred and sixty-five million, seven hundred and thirty-three thousand four hundred and eighty Naira) **while** the actual collection for the year was **N79,919,248.00** (Seventy-nine million, nine hundred and nineteen thousand, two hundred and forty-eight Naira) The actual revenue represents only **17%** of the total projected independent revenue. The details are as per table below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Direct Taxes/Rates	14,295,800	6,500,000	6,543,600
2.	License	3,418,080	34,090,580	3,683,300
3.	Mining Rents	-	-	-
4.	Royalties	-	-	-
5.	Fees	3,465,410	40,000,000	3,163,200
6.	Fines	2,011,600	3,000,000	2,641,200
7.	Sales	-	6,500,000	-
8.	Earnings	13,643,300	15,000,000	11,053,100
9.	Sales/Rent on Govt. Buildings	-	-	-
10.	Sales/Rent on Lands & Others	1,355,000	-	2,385,100
11.	Repayments-General	-	-	-
12.	Investment Income	-	3,500,000	-
13.	Interest Earned	4,646,904	-	50,443,748
14.	10% state IGR	-	357,142,860	-
	Total	42,836,094	465,733,440	79,919,248



3.5 INDEPENDENT REVENUE (SURPLUS):

In the year under review, independent revenue revealed a Surplus of **₦52,877,848.00** (Fifty-two million, eight hundred and seventy-seven thousand, eight hundred and forty-eight Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1.	Direct Taxes/Rates	14,295,800	6,,500,000	6,549,000	49,600
2	Sales on land& others	1,355,000	-	2,385,100	2,385,100
3	Interest earned	4,646,904	-	50,443,748	50,443,748
	Total	20,954,304	6,500,000	59,443,748	52,877,848

3.6 INDEPENDENT REVENUE (DEFECIT):

In the year under review, independent revenue revealed a Deficit of **₦438,697,640.00** (Four hundred and thirty-eight million, six hundred and ninety-seven thousand, six hundred and forty Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1	Licenses	14,296,800	34,090,580	3,683,300	30,407,280
2	Fees	3,465,410	40,000,000	3,163,200	36,836,800
3	Fines	2,011,600	3,000,000	2,641,200	358,800
4.	Sales	--	6,500,000	-	6,000,000
5	Earnings	13,643,300	15,000,000	11,053,100	3,946,900
6.	Sales/Rents on Gov't Buildings	-	-	-	-
7	Repayment General	-	-	-	-
8	Investment income	-	3,500,000	-	3,500,000
9	10% state IGR	-	357,147,860	-	357,147,860
	Total	32,760,510	459,238,440	20,540,800	438,697,640



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 **₦5,756,597,130.00** (Five billion, seven hundred and fifty-six million, five hundred and ninety-seven thousand, one hundred and thirty Naira) during the year under review, but the actual the sum of **₦4,109,556,608.00** (Four billion one hundred and nine million, five hundred and fifty-six thousand, six hundred and eight Naira) was realized. This represents 71% of the total budgeted amount. The details are shown below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Transfer from CRF	1,129,135,566	3,042,311,420	3,450,347,210
2.	Capital foreign grants	-	714,285,710	-
3	Nig. Treasury bills	1,341,695,186	-	659,214,398
4	Internal loan	232,663,905	-	-
5	Capital Dev. Funds	-	2,000,000,000	-
	Total	2,703,494,657	5,756,597,130	4,109,556,608

3.8 CAPITAL RECEIPTS (SURPLUS):

In the year under review no surplus was reported by this local government council 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. To the sum of **₦1,647,040,522.00** (One billion, six hundred and forty-seven million, forty thousand, five hundred and twenty-two naira) which is originated from CRF and Nigerian treasury bills.

3.10 CAPITALEXPENDITURE:

According to Director of Finance's report for the year under review, the sum of **₦5,756,597,130.00** (Five billion, seven hundred and fifty-six million, five hundred and ninety-seven thousand, one hundred and thirty Naira) was budgeted, while on the actual the capital expenditure of the local government stood only at **₦1,427,444,184.00** (One billion, four hundred and twenty-seven million, four hundred and forty-four thousand, one hundred and eighty-four Naira). The amount is only **25%** of the estimated figure. The details are shown as per table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Administrative Sector	511,118,823	1,132,110,240	918,459,745
2.	Economic Sector	311,781,913	4,041,285,310	486,977,220
3.	Social Services Sector	411,547,877	583,201,580	21,997,219
	Total	1,234,448,612	5,756,597,130	1,427,444,184

3.11 EXCESS CAPITAL EXPENDITURE:

For the year under review, a Savings of **₦4,149,152,946.00** (Four billion, one hundred and forty-nine million, one hundred and fifty-two thousand, nine hundred and forty-six Naira) was made in respect of capital expenditure. The table below shows the breakdown:-

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Savings 2024 (₦)
1.	Administrative Sector	511,118,823	1,132,110,240	918,459,745	213,650,495
2.	Economic Sector	311,781,913	4,041,285,310	486,977,220	3,554,308,090
3.	Social Services Sector	411,547,877	583,201,580	21,997,219	561,204,361
	Total	1,234,448,612	5,756,597,130	1,427,444,184	4,149,152,946



3.12 CAPITAL EXPENDITURE (DEFICIT):

During the year under review the record of deficits was made in three sectors in respect of capital expenditure by the local government admin, economic and social.

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

The sum of **₦792,860,780.00** (Seven hundred and ninety-two million eight hundred and sixty thousand, seven hundred and eighty Naira) was budgeted by this local government as personal cost for the year. While in the actual the sum of **₦719,916,426.00** (Seven hundred and nineteen million, nine hundred and sixteen thousand, four hundred and twenty-six Naira) was paid to **1,881** staff of the local government and its ADCs. This resulted to a savings of **₦72,944,354.00** (Seventy-two million nine hundred and forty-four thousand, three hundred and fifty-four Naira) Only.

3.14 OVERHEAD CHARGES:

During the year under review the estimated overhead cost of the local government was **₦1,289,761,800.00** (One billion, two hundred and eighty-nine million, seven hundred and sixty-one thousand eight hundred Naira). Whereas the actual expenditure for the year stood at **₦486,829,880.00** (Four hundred and eighty-six million eight hundred and twenty-nine thousand, eight hundred and eighty Naira), this resulted to a saving of **₦802,931,920.00** (eight hundred and two million, nine hundred and thirty-one thousand, nine hundred and twenty Naira) only.



3.15 CONSOLIDATED REVENUE FUND CHARGES

The budgeted figure of consolidated revenue fund charges for the year under review of this Local Government was **₦1,976,049,650.00** (One billion nine hundred and seventy-six million, forty-nine thousand six hundred and fifty Naira) while the actual expenditure for the year stood at **₦2,081,112,355.00** (Two billion eighty-one million, one hundred and twelve thousand, three hundred and fifty-five Naira). This resulted to a deficit of **₦105,062,715.00** (One hundred and two million, sixty-two thousand, seven hundred and fifteen 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	796,377,225	-349,234,365
2.	Emirate Councils	62,719,336	91,000,000	34,153,188	56,846,812
3.	Security Trust Fund	-	307,621,080	222,530,725	85,090,355
4.	Common Services	28,969,805	36,000,000	13,661,275	22,338,725
5.	Training Funds	17,129,963	18,000,000	6,830,638	11,169,362
6.	Pri. Sch. Teachers Salary	427,332,492	674,286,710	620,395,926	53,890,784
7	Mass Agency	34,934,337	93,571,430	92,099,848	1,471,582
8.	State Electoral Commission	-	100,000,000	115,421,889	15,421,889
9	Phc Staff Salary	122,425,831	171,428,570	178,355,926	-6,927,356
	Local Gov't Audit	-	1,000,000	1,286,714	-286,714
	Zamfara State University	-	36,000,000	-	-36,000,000
	Total	766,511,762	1,976,049,650	2,081,112,355	105,062,705

3.16 CRF CHARGES- PUBLIC DEBT CHARGE:

During the year under review the estimated public debt charge of the local government was **₦95,000,000.00** (ninety-five million, Naira). Whereas the actual expenditure for the year stood at **₦161,136,977.00** (One hundred and sixty-one million, one hundred and thirty-six thousand, nine hundred and seventy-seven Naira) This resulted to a deficit of **₦66,136,977.00** (Sixty-six million, one hundred and thirty-six thousand, nine hundred and seventy-seven 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 cash books** cancelation, lack of balances, reconciliation and mis-classification of IPSAS codes that occurred 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:** the payment vouchers with irregularities should be traced and be presented for inspection otherwise they will 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

