



**ZAMFARA STATE OF NIGERIA**

# **REPORT**

*Of The*

**AUDITOR GENERAL**

**FOR THE LOCAL GOVERNMENTS**

**ON IPSAS (CASH)**

***GENERAL PURPOSE FINANCIAL STATEMENT***

*OF*

**BIRNIN MAGAJI LOCAL GOVERNMENT**

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



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## BIRNIN MAGAJI LOCAL GOVERNMENT ACCOUNT MANAGEMENT LETTER

<b>Auditee:</b>	B/MAGAJI	<b>Reviewed by:</b>	<b>Name</b>	<b>Rank</b>	<b>Date</b>
<b>Period end:</b>	2024	<b>Level 1</b>	Abbas Abdullahi	Asst. C. Auditor	10/2/2025
<b>Prepared by:</b>	Abbas Abdullahi	<b>Level 2</b>	R.B Saeed	DFS	13/2/2025
<b>Rank:</b>	Asst .Chief.Auditor	<b>Level 3</b>	Aminu Mammaga	Auditor General	15/2/2025
<b>Date:</b>	22/01/2024				

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

The Honourable Chairman,  
B/magaji Local Government,  
B/magaji.  
Zamfara State.

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

Dear Sir

The financial statements of B/magaji 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 B/magaji 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:

- Fairly maintenance 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.1/220

## **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>th</sup> April, 2025.

### **1.3 PREVIOUS AUDITOR'S GENERAL REPORTS:**

The previous year i.e. 2023 financial audit report was submitted to the Honorable House of Assembly on 23<sup>th</sup> 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 were become a tradition, it was almost submitted between the month 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 fairly maintained by the local government. A situation that had helped in reducing the previous state of affairs with regard to management and control of personnel emoluments. The document should be properly use so that the ghost workers phenomenon bedeviling the local government could be overcome in totality.

### **2.4 UN BUDGETED REVENUE:**

During the year under review it was observed that, the sum of **N 210,985,517.00** (Two hundred and ten million, nine hundred and eighty-five thousand, five hundred and seventeen Naira) was received from share of solid minerals, , share of 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 were fairly maintained and are free from mistakes and unnecessary cancellations, the cash books were not balanced and closed at the end of every month. and bank reconciliation between cash book and bank statements was fairly observed.
- 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. but It was observed that, there was mixed up in the codification of revenue and expenditure, please take care IPSAS codes are used for recording of income and expenditure in the cash book and other books of account,
- c. **Payment Vouchers:** For the period under review, the payment vouchers in this local Government were found with irregularities of not fully documented, officer controlling the vote(OCV)signature, the beneficiaries witness signing and other related counter signature, please endeavor to rectified such issues 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 **18** files were approved for payment of retirement benefits from this local Government which consist of **12** voluntary/compulsory retirement and **6** with their total benefits standing at **N18,795,244.00(Eighteen million, seven hundred and ninety-five thousand, two hundred and forty-four Naira).**



## 2.7 RECOVERIES MADE OUT OF PENSION AND GRATUITY:

In the course of processing the pension files, instances of wrong computation that invariably result into over payment of pension benefits, were detected. It has been a routine to this office for these types of overpayments together with those of over stay in the service, to be deducted out of the individual pensioner's benefit. But this year the recoveries made out of their benefits, for the pension funds are to the sum of **N264,881.00** (Two hundred and sixty-four thousand, eight hundred and eighty-one naira only)

## 2.8 INVESTMENTS:

As at 31<sup>st</sup> December, 2024 the investment value stood at **N91, 842,143.00** (Ninety-one million, eight hundred and forty-two thousand, one hundred and forty-three naira). The investment holding is as shown below: -

S/N	NAME OF THE COMPANY	VALUE 2024 (₦)	VALUE 2023 (₦)
1	Gamji (Oceanic) Bank	45,000	45,000
2	First Bank Plc	29,700	29,700
3	CCNN Sokoto	69,828	-
4	Sokoto mortgage finance	45,000	69,828
5	SICL Communication	130,000	45,000
6	Ashaka Cement Co	41,240	-
7	U.A.C Nig. Plc. Lagos	130,000	130,000
8	FSB International Bank	-	-
9	Bank Of the North (Unity Bank Plc)	41,240	41,240
10	Zamfara Investment Co.	2,000,000	2,000,000
11	T/Mafara Bricks B. Ind.	2,000,000	2,000,000
12	Intercontinental Bank	1,350,000	1,350,000
13	Bright way Solid Min. Dev. Co	86,131,375	86,131,375
	<b>TOTAL</b>	<b>91,842,143</b>	<b>91,842,143</b>



### 3.0 BUDGET IMPLEMENTATION ANALYSIS

#### 3.1 STATUTORY ALLOCATION:

During the year under review, the estimated Statutory Receipt of this local government was **N1,723,086,260.00** (One billion, seven hundred and twenty-three million, eighty-six thousand, two hundred and sixty naira) while the actual collection for the year was **N568,828,524.00** (Five hundred and sixty-eight million, eight hundred and twenty-eight thousand, five hundred and twenty-four naira). The actual revenue represents only **33%** of the projected revenue. Also, this can be seen below:-

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Statutory Allocation	1,207,,294,135	1,723,086,260	568,828,524
2.	<b>Total</b>	<b>1,207,294,135</b>	<b>1,723,086,260</b>	<b>568,828,524</b>

#### 3.2a STATUTORY ALLOCATION (SURPLUS)

In the year under review there was no surplus made in regard to statutory receipt by local government.

#### 3.2b STATUTORY ALLOCATION (DEFICIT):

In the year under review a deficit of **N1,154,257,736.00** (One billion, one hundred and fifty-four million, two hundred and fifty-seven thousand, seven hundred and thirty-six Naira) was revealed as per Statutory Allocation. This represents **77%** shortage of the projected Statutory Allocation revenue as shown below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	Statutory Allocation	1,207,294,135	1,723,086,260	568,828,524	1,154,257,736
	<b>Total</b>	<b>1,207,294,135</b>	<b>1,723,086,260</b>	<b>568,828,524</b>	<b>1,154,257,736</b>

### 3.3 VALUE ADDED TAX:

In the period under review, the budgeted figure of the value added tax was **N3,762,918,770.00** (Three billion seven hundred and sixty-two million, nine hundred and eighteen thousand, seven hundred and seventy Naira), while the actual collection was **N2,300,749,750.00** (Two billion three hundred million, seven hundred and forty-nine thousand, seven hundred and fifty naira) this represents an **61%** of the projected budgetary figure, table below shown the details:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	VAT	1,152,478,498	3,762,918,770	2,300,749,750
	<b>Total</b>	<b>1,152,478,498</b>	<b>3,762,918,770</b>	<b>2,300,749,750</b>



### 3.3a VAT ALLOCATION (SURPLUS):

There is no record of surplus made for period under review, by the local government council. in respect value added tax

### 3.3b VAT (DEFICIT):

During the year under review, a deficit of **N1,462,169,020.00** (One billion, four hundred sixty-two million, one hundred and sixty-nine thousand, twenty Naira) was revealed from the value added tax which is **39%** decrease of the total projected revenue as can be seen in the table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	VAT	1,152,478,498	3,762,918,770	2,300,749,750	1,462,169,020
	<b>Total</b>	<b>1,152,478,498</b>	<b>3,762,918,770</b>	<b>2,300,749,750</b>	<b>1,462,169,020</b>

### 3.4 INDEPENDENT REVENUE:

During the year under review, the estimated Independent Revenue of this local government was **N459,618,860.00** (Four hundred and fifty-nine million, six hundred and eighteen thousand eight hundred and sixty Naira) **while** the actual collection for the year was **N67,947,561.00** (Sixty-seven million, nine hundred and forty-seven thousand, five hundred and sixty-one Naira) The actual revenue represents only **15%** 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	6,745,000	3,500,000	1,110,000
2.	License	8,126,000	39,000,000	4,290,000
3.	Mining Rents	-	-	-
4.	Royalties	-	-	-
5.	Fees	3,199,000	32,976,000	1,890,000
6.	Fines	3,000,000	2,500,000	3,290,000
7.	Sales	-	6,000,000	-
8.	Earnings	21,453,000	17,000,000	15,360,000
9.	Sales/Rent on Govt. Buildings	-	-	-
10.	Sales/Rent on Lands & Others	-	-	-
11.	Investment Income	-	1,500,000	-
12.	Interest Earned	3,869,758	-	42,007,561
13.	10% state IGR	-	357,142,860	--
	<b>Total</b>	<b>46,392,758</b>	<b>459,618,860</b>	<b>67,947,561</b>



### 3.5 INDEPENDENT REVENUE (SURPLUS):

In the year under review, independent revenue revealed a Surplus of **N42,797,561.00** (Forty-two million, seven hundred and ninety-seven thousand and five hundred and sixty-one Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1.	Fines	3,199,000	2,500,000	3,290,000	790,000
2	Interest earned	3,869,758	-	42,007,561	42,007,561
	<b>Total</b>	<b>7,068,758</b>	<b>2,500,000</b>	<b>45,297,561</b>	<b>42,797,561</b>

### 3.6 INDEPENDENT REVENUE (DEFECIT):

In the year under review, independent revenue revealed a Deficit of **N434,468,860.00** (Four hundred and thirty-four million, four hundred and sixty-eight thousand eight hundred and sixty Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1	Rates	6,745,000	3,500,000	1,110,000	2,390,000
2.	License	8,126,000	39,000,000	4,290,000	34,710,000
3.	Fees	3,199,000	32,976,000	1,890,000	31,086,000
4.	Sales	-	6,000,000	-	6,000,000
5	Earnings	21,453,000	17,000,000	15,360,000	1,640,000
6	Investment income	-	1,500,000	-	1,500,000
7	10% state IGR	-	357,142,860	-	357,142,860
	<b>Total</b>	<b>39,523,000</b>	<b>457,118,8610</b>	<b>22,650,000</b>	<b>434,468,860</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 **N5,607,613,350.00** (Five billion, six hundred and seven million, six hundred and thirteen thousand, three hundred and fifty Naira) during the year under review, but in the actual the sum of **N4,299,014,002.00** (Four billion, two hundred and ninety-nine million, fourteen thousand, two Naira) was realized from Nigerian treasury bills and CRF. This represents **76%** of the total budgeted amount. The details are shown below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Transfer from CRF	1,459,854,832	2,823,327,640	3,750,045,287
2.	Capital foreign grants	--	714,285,710	-
3	Nigerian treasury bills	1,117,310,761	-	548,967,715
4	Internal loan-	193,753,311	-	-
5	Capital Dev, funds receipt	-	2,000,000,000	-
	<b>Total</b>	<b>2,770,918,904</b>	<b>5,607,613,350</b>	<b>4,299,014,002</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 **N1,308,599,348.00** (One billion, three hundred and eight million, five hundred and ninety-nine thousand, three hundred and forty-eight naira) was made in respect of capital receipt by the local government. This represents 24% decrease the projected figures.

### 3.10 CAPITAL EXPENDITURE:

According to Director of Finance's report for the year under review, the sum of **N5,607,613,350.00** (Five billion, six hundred and seven million, six hundred and thirteen thousand, three hundred and fifty Naira) was budgeted, while on the actual the capital expenditure of the local government stood at **N2,195,103,192.00** (Two billion, one hundred and ninety-five million, one hundred and three thousand, one hundred and ninety-two Naira). The amount is about **39%** of the estimated figure. The details are shown as per table below: -

S/N	DESCRIPTION	Actual 2023(₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Administrative Sector	599,207,511	1,109,110,240	1,687,623,171
2.	Economic Sector	432,168,332	3,675,301,930	485,482,802
3.	Social Services Sector	516,754,642	823,201,180	21,997,219
	<b>Total</b>	<b>1,548,130,485</b>	<b>5,607,613,350</b>	<b>2,195,103,192</b>

### 3.11 EXCESS CAPITAL EXPENDITURE:

For the year under review, a saving of **N 3,412,510,158.00** (Three billion four hundred and twelve million, five hundred and ten thousand, one hundred fifty-eight Naira) was made in respect of capital expenditure the table shown below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Saving 2024 (₦)
1.	Administrative Sector	599,207,511	1,109,110,240	1,687,623,171	(578,512,931)
2.	Economic Sector	432,168,332	3,675,301,930	485,482,802	3,189,819,128
3.	Social Services Sector	516,754,642	823,201,180	21,997,219	801,203,961
	<b>Total</b>	<b>1,548,130,485</b>	<b>5,607,613,350</b>	<b>2,195,103,192</b>	<b>3,412,510,158</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 **N427,262,840.00** (Four hundred and twenty-seven million, two hundred and sixty-two thousand eight hundred and forty Naira) was budgeted by this local government as personal cost for the year. While in the actual the net sum of **N427,299,972.00** (Four hundred and twenty-seven million, two hundred and ninety-nine thousand, nine hundred and seventy-two Naira) was paid to **986** staff of the local government and its ADC. This resulted to a deficit of **N37,132.00** (Thirty-seven thousand one hundred and thirty-two Naira).

### **3.14 OVERHEAD CHARGES:**

During the year under review the estimated overhead cost of the local government was **N1,405,457,010.00** (One billion four hundred and five million, four hundred fifty-seven thousand, ten Naira). Whereas the actual expenditure for the year stood at **N474,117,907.00** (Four hundred and seventy-four million, one hundred and seventeen thousand, nine hundred and seven Naira), this resulted to a Saving of **N931,339,103.00** (Nine hundred and thirty-one million, three hundred and thirty-nine thousand one hundred and three Naira)



### 3.15 CONSOLIDATED REVENUE FUND CHARGES

The budgeted figure of consolidated revenue for the year under review of this Local Government was **N1,525,049,650.00** (One billion Five hundred and twenty-five million, forty-nine thousand, six hundred and fifty Naira) while the actual expenditure for the year stood at **N1,071,495,353.00** (One billion seventy-one million, four hundred and ninety-five thousand, three hundred and fifty-three Naira). This resulted to a saving of **N453,554,297.00** (Four hundred and fifty-three million, five hundred fifty-four thousand two hundred and ninety-seven Naira). the table below shows the full details: -

S/N	DESCRIPTION	ACTUAL 2023 (₦)	ESTIMATED 2024 (₦)	ACTUAL 2024 (₦)	DEFICIT/SAVING 2024(₦)
1.	Pension Funds	78,000,000	447,142,860	324,146,079	122,996,781
2.	Emirates Council	52,141,986	75,000,000	28,441,426	46,558,574
3.	Security Trust Funds	-	307,621,080	189,828,490	117,792,590
4.	Common Services	24,079,906	30,000,000	11,376,570	18,623,430
5.	Training Funds	10,119,104	15,000,000	5,688,285	9,311,715
6.	Pri. Sch. Teachers Salary	178,323,392	394,285,710	276,856,825	117,428,665
7.	Mass Agency	17,292,110	53,571,430	40,886,964	12,684,466
8.	State Election Commission	-	100,000,000	115,421,889	-15,421,889
9.	Phc Staff Salary	45,725,594	71,425,570	77,563,108	-6,137,538
10.	Local Gov't Audit	-	1,000,000	1,285,714	-285,714
11.	Zamfara State University	-	30,000,000	-	-30,000,000
12.	<b>Total</b>	<b>406,683,092</b>	<b>1,525,049,650</b>	<b>1,071,495,353</b>	<b>453,554,297</b>

### 3.16 CRF CHARGES- PUBLIC DEBT CHARGE:

During the year under review the estimated Public debt charge of the local government was **N151,000,000.00** (One hundred and fifty-one million, Naira). Whereas the actual expenditure for the year stood at **N135,641,181.00** (One hundred and thirty-five million, six hundred and forty-one thousand, one hundred and eighty-one Naira). This resulted to a saving of **N15,358,819.00** (Fifteen million, three hundred and fifty-eight thousand, eight hundred and nineteen Naira).



#### 4.0 GENERAL RECOMMENDATIONS

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

1. **In the cash books** which was fairly maintained, should be keep it up, for transparency and accountability, it is here by recommended that proper training should be organized to the treasury staff of the Local Government for improvement of the treasury process.
2. **Plant Register:** this document is not in existence over a long period of time, it is here by recommended that the register should be brought back for proper records of Local Government Assets.
3. **Budget Implementation Analysis:** going by the analysis of budget implementation by this local Government it is hereby recommended that, the local government should put more effort in ensuring that its budget is implemented properly, especially on the aspect of revenue generation, proper machineries should be put in place to ensure that what is due to the local government is collected and duly remitted into the revenue account of the local government. On the expenditure aspect more efforts should be made in seeing that over expenditure is avoided as per as possible.



## **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**  
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