



ZAMFARA STATE OF NIGERIA

REPORT

Of The

AUDITOR GENERAL

FOR THE LOCAL GOVERNMENTS

ON IPSAS (CASH)

GENERAL PURPOSE FINANCIAL STATEMENT

OF

BAKURA LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2024



TABLE OF CONTENTS

1	MANAGEMENT LETTER.....	2
1.0	INTRODUCTION	4
1.1	MANDATE	4
1.2	SUBMISSION OF REPORT.....	4
1.3	PREVIOUS AUDITOR'S REPORT.....	4
2.0	OTHER OBSERVATION.....	5
2.1	ANNUAL ESTIMATE	5
2.2	PERSONNEL EMOLUMENT REGISTER (P.E).....	5
2.5	ACCOUNTING RECORDS (a, b, c, d)	6
2.6	CERTIFICATION OF RETIRING BENEFITS.....	6
2.7	RECOVERIES MADE OUT OF PENSION & GRATUITY.....	7
2.8	INVESTMENTS	7
3.0	BUDGET IMPLEMENTATION ANALYSIS	8
3.1	STATUTORY RECEIPTS	8
3.2	STATUTORY RECEIPTS (DEFICIT)	8
3.3	VALUE ADDED TAX VAT	8
3.4	INDEPENDENT REVENUE	9
3.5	INDEPENDENT REVENUE (SURPLUS)	10
3.6	CAPITAL RECEIPTS	11
3.7	CAPITAL RECEIPTS (SURPLUS).....	11
3.8	CAPITAL RECEIPTS (DEFICIT)	11
3.9	CAPITAL EXPENDITURE	12
3.10	EXCESS EXPENDITURE	13
3.11	CAPITAL EXPENDITURE (DEFICIT)	13
4.0	GENERAL RECOMMENDATIONS	15
5.0	CONCLUSION	16
6.0	ACKNOWLEDGMENT	16



BAKURA LOCAL GOVERNMENT ACCOUNT MANAGEMENT LETTER

Auditee:	BAKURA	Reviewed by:	Name	Rank	Date
Period end:	2024	Level 1	Abubakar Isah	A Chief Auditor	20/2/2025
Prepared by:	Abubakar Isah	Level 2	R.B Saeed	DFS	22/2/2025
Rank:	A. Chief Auditor	Level 3	Aminu Mammaga	A G	26/2/2025
Date:	20/02/2025				

Audit of a department performed by the Auditor General

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

28th Feb, 2025

Dear Sir

The financial statements of 'Bakura 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 'Bakura 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:

- Fair 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.1/219

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 statement and audit report was submitted to the Honorable House of Assembly of 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 it was submitted between the months 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 **N210,739,109.00** (Two hundred and ten million, seven hundred and thirty-nine thousand, one hundred and nine Naira) was received from share of solid minerals, additional share of 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 but are free from mistakes and unnecessary cancellations. The cash books were balanced and closed at the end of every month, but monthly reconciliation with the bank statements was observed to be neglected.
- b. **Classification of revenues and expenditure in accordance with IPSAS codes:** According to what I observed, internally generated revenues of the local government were neglected 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 the same as that of statutory.
- c. **Payment Vouchers:** A significant number of the payment vouchers were found not properly documented effort made by the inspection officer to follow the due process before the payment were done, which makes the proper control and management of vouching process, but prove abortive.
- 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 raise an authority for payment of retirement benefits. During the period under review **10** files were approved from this local Government which consist of **5** voluntary/compulsory retirement and **5** death staff with their total benefits standing at **₦6,929,698.00 (Six million, nine hundred and twenty-nine thousand, six hundred and ninety-eight 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 **N1,286,627.00** (One million, two hundred and eighty-six thousand, six hundred and twenty-seven Naira) for the pension funds.

2.8 INVESTMENTS:

As at 31st December, 2024 the investment value stood at **N108, 188,667.00** (One hundred and eight million, one hundred and eighty-eight thousand, six hundred and sixty-seven naira). The investment holding is as shown below: -

S/N	NAME OF THE COMPANY	VALUE 2024 (₦)	VALUE 2023 (₦)
1	Oceanic Bank	-	-
2	Kaduna Textile	-	-
3	CCNN Soot	748,006	748,006
4	SootCement Co.	-	-
5	SICL Communication	-	-
6	Ashaka Cement Co	-	-
7	NNPC Nig.	-	-
8	FSB International Bank	-	-
9	Bank Of the North	-	-
10	Zamfara Investment Co.	2,000,000	2,000,000
11	T/Mafara Bricks B. Ind.	-	-
12	Intercontinental Bank	1,350,000	1,350,000
13	Bright way Solid Min. Dev. Co	104,090,661	104,090,661
	TOTAL	108,188,667	108,188,667



3.0 BUDGET IMPLEMENTATION ANALYSIS

3.1 STATUTORY ALLOCATION:

During the year under review, the estimated Statutory Receipt of this local government was **N1,613,444,890.00** (One billion, six hundred and thirteen million, four hundred and forty-four thousand, eight hundred and ninety Naira) **while** the actual collection for the year was **N524,402,391.00** (Five hundred and twenty-four million, four hundred and two thousand, three hundred and ninety-one Naira). The actual revenue is **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	1,113,003,135	1,613,444,890	524,402,391
	Total	1,113,003,135	1,613,444,890	524,402,391

3.2 STATUTORY ALLOCATION (DEFICIT):

In the year under review a deficit of **N1,089,042,499.00** (One billion, eighty-nine million, forty-two thousand, four hundred and ninety-nine 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 202 (₦)
1.	Statutory Allocation	1,113,003,135	1,613,444,890	524,402,391	1,089,042,499
	Total	1,113,003,135	1,613,444,890	524,402,391	1,089,042,499

3.2B STATUTORY RECEIPTS (SURPLUS):-

For the period under review there was no surplus made in respect to statutory receipt by this local government.

3.3 VAT RECEIPTS:

For the period under review, the estimated figure for the value added tax was **N3,780,540,200.00** (Three billion, seven hundred and eighty million, five hundred and forty thousand, two hundred naira) Whereas the actual collection was **N2,338,744,183.00** (Two billion, three hundred and thirty-eight million, seven hundred and forty-four thousand, one hundred and eighty-three Naira) which resulted to **62%** of the projected figure, that could be seen in the table below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimated 2024 (₦)	Actual 2024 (₦)
1	VAT	1,172,096,794	3,780,540,200	2,338,744,183
	Total	1,172,096,794	3,780,540,200	2,338,744,183



3.3a VAT(DEFICITS):

During the year under review, deficit of **N1,441,796,017.00** (One billion, four hundred and forty-one million, seven hundred and ninety-six thousand, seventeen Naira) was recorded in respect of VAT allocation and this represent **38%** decrease over the projected revenue. The details are shown below: -

S/N	DESCRIPTION	Actual 2023. (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	deficit 2024 (₦)
1.	VAT	1,172,096,794	3,780,540,200	2,338,744,183	1,441,796,017
	Total	1,172,096,794	3,780,540,200	2,338,744,183	1,441,796,017

3.3b VAT(SURPLUS):

For the period under review, there was no surplus made in respect of value added tax by the local government.

3.4 INDEPENDENT REVENUE:

During the year under review, the estimated Independent Revenue of this local government was **N433,711,400.00** (Four hundred and thirty-three million, seven hundred and eleven thousand, four hundred naira only) while the actual collection for the year was **N59,281,225.00**(Fifty-nine million, two hundred and eighty-one thousand, two hundred and twenty-five naira) The actual revenue represents only **14%** 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	-	-	-
2.	Rates	8,281,110	6,000,000	6,734,770
3.	Licenses	2,600,600	26,218,540	1,535,390
4.	Royalties	-	-	-
5.	Fees	5,179,700	27,500,000	3,345,010
6.	Fines	2,396,470	3,500,000	1,623,970
7.	Sales	-	5,000,000	-
8.	Earnings	12,582,100	17,500,000	6,545,060
9.	Sales/Rent on Govt. Buildings	-	-	-
10.	Sales/Rent on Lands & Others	349,500	-	520,890
11.	Repayments-General	-	-	-
12.	Investment Income	-	350,000	-
13.	Interest Earned	4,626,446	500,000	38,726,725
14.	Re- imbursement/Misc.	196,150	-	249,440
15	10% state IGR	-	357,142,860	-
	Total	36,212,076	443,711,400	59,281,255



3.5 INDEPENDENT REVENUE (SURPLUS):

In the year under review, independent revenue revealed a Surplus of **N39,731,825.00** (Thirty-nine million, seven hundred and thirty-one thousand, eight hundred and twenty-five Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024(₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1.	Rates	8,281,110	6,000,000	6,734,770	734,770
2	Sales/rent on Lands	349,500	-	520,890	520,890
3	Interest earned	4,626,446	500,000	38,726,725	38,226,725
4	Re-imburse/misc.	196,150	-	249,440	249,440
	Total	28,431,776	6,500,000	46,231,825	39,731,825

3.6 INDEPENDENT REVENUE (DEFECIT):

In the year under review, independent revenue revealed a Deficit of **N424,160,970.00** (Four hundred and twenty-four million, one hundred and sixty thousand, nine hundred and seventy Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	License	2,600,600	26,218,540	1,536,390	24,682,150
2.	Fees	5,179,700	27,500,000	3,345,010	24,154,990
3	Sales	-	5,000,000	-	5,000,000
4	Fines	2,396,470	3,500,000	1,623,970	1,876,030
5	Earnings	12,582,100	17,500,000	6,545,060	10,954,940
6	Investment income	-	350,000	-	350,000
7	10% state IGR	-	357,142,860	-	357,142,860
	Total	22,758,870	437,211,400	13,050,430	424,160,970



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 **₦5,424,683,090.00** (Five billion, four hundred and twenty-four million, six hundred and eighty-three thousand, ninety Naira) during the year under review, but in the actual the sum of **₦3,805,011,006.00** (Three billion, eight hundred and five million, eleven thousand, six Naira) was realized from CRF and Nigerian treasury bills, This represents **70%** of the total budgeted amount. The details are shown below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Transfer from CRF	1,279,221,468	2,710,397,380	3,298,916,274
2.	Capital foreign Grant	--	714,285,710	
3	Nig. treasury bills	1,030,047,562	-	506,092,733
4	Internal loan	178,620,965	-	-
5	Capital Dev. Funds Receipts	-	2,000,000,000	-
	Total	2,487,889,995	5,805,011,006	3,805,011,006

3.8 CAPITAL RECEIPTS (SURPLUS):

During the year under review, a surplus of **₦1,094,613,627.00** (One billion, ninety-four million, six hundred and thirteen thousand, six hundred and twenty-seven naira) was made in respect of capital receipt by the local government.

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1.	Transfer from CRF	1,279,221,468	2,710,397,380	3,298,918,274	588,520,894
2	Nig. Treasury bill	1,030,047,562	-	506,092,733	506,092,733
	Total	2,309,269,030	2,710,397,380	3,805,011,006	1,094,613,627



3.9 CAPITAL RECEIPTS (DEFICIT):

For the period under review, there was a deficit of **N2,714,285,710.00** (Two billion, seven hundred and fourteen million two hundred and eighty-five thousand, seven hundred and ten naira) was made from Capital foreign grants and Capital development funds receipts in respect of Capital receipt by the local government. as in the table given below;-

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	Capital Foreign Grants	-	714,285,710	-	714,285,710
2	Capital Dev. Funds Receipts	-	2,000,000,000	-	2,000,000,000
	Total	-	2,714,285,710	-	2,714,285,710

3.10 CAPITAL EXPENDITURE:

According to Director of Finance's report for the year under review, the sum of **N5,424,683,090.00**(Five billion, four hundred and twenty-four million, six hundred and eighty-three thousand, ninety Naira) was budgeted, while on the actual the capital expenditure of the local government stood at **N2,072,893,912.00** (Two billion, seventy-two million, eight hundred and ninety-three thousand, nine hundred and twelve Naira). The amount is about **38%** of the estimated figure. The details are shown as per table below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Administrative Sector	531,395,166	1,101,910,240	1,565,995,071
2.	Economic Sector	376,916,588	3,668,571,670	484,901,622
3.	Social Services Sector	455,599,524	653,201,180	21,997,219
	Total	1,363,911,278	5,424,683,090	2,072,893,912

3.11 EXCESS CAPITAL EXPENDITURE:

During the year under review a savings of **N3,351,789,178.00** (Three billion three hundred and fifty-one million, seven hundred and eighty-nine thousand, one hundred and seventy-eight Naira) was made in respect of capital expenditure by the local government.



The details are as per shown below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Saving/deficits 2024 (₦)
1.	Administrative Sector	531,395,166	1,101,910,240	1,565,995,071	(464,084,831)
2.	Economic Sector	376,916,588	3,668,571,670	484,901,622	3,183,670,048
3.	Social Services Sector	455,599,524	653,201,180	21,997,219	631,203,961
	Total	1,363,911,278	5,424,683,090	2,072,893,912	3,350,789,178

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

The sum of **N603,574,750.00** (Six hundred and three million, five hundred and seventy-four thousand, seven hundred and fifty Naira) was budgeted by this local government as personal cost for the year. While in the actual the sum of **N558,277,425.00** (Five hundred and fifty-eight million, two hundred and seventy-seven thousand, four hundred and twenty-five Naira) was paid to **1,236** staff of the local government and its ADC. This resulted to a savings of **N45,297,325.00** (Forty-five million, two hundred and ninety-seven thousand, three hundred and twenty-five Naira).

3.14 OVERHEAD CHARGES:

During the year under review the estimated overhead cost of the local government was **N1,188,919,020.00** (One billion, one hundred and eighty-eight million, nine hundred and nineteen thousand, twenty Naira). Whereas the actual expenditure for the year stood at **N467,454,312.00** (Four hundred and sixty-seven million, four hundred and fifty-four thousand, three hundred and twelve Naira), this resulted to a saving of **N721,464,708.00** (Seven hundred and twenty-one million, four hundred and sixty-four thousand, seven hundred and eight 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 **N1,594,906,790.00** (One billion, Five hundred and ninety-four million, nine hundred and six thousand, seven hundred and ninety Naira) while the actual expenditure for the year stood at **N1,159,789,625.00** (One billion one hundred and fifty-nine million, seven hundred and eighty-nine thousand, six hundred and twenty-five Naira). This resulted to a savings of **N435,117,165.00** (Four hundred and thirty-five million, one hundred and seventeen thousand, one hundred and sixty-five Naira). The table below shows the full details: -

S/N	Description	Actual 2023 (₦)	Estimated 2024 (₦)	Actual 2024 (₦)	Surplus/Deficit 2024 (₦)
1.	Pension Funds	78,000,000	447,000,000	324,649,917	122,350,083
2.	Emirates Councils	48,306,013	65,000,000	26,220,120	38,779,880
3.	Security Trust Funds	-	307,621,080	185,072,287	122,548,793
4.	Common Services	22,297,399	26,000,000	10,488,048	15,511,952
5.	Training Funds	9,433,019	13,000,000	5,244,024	7,755,976
6.	Pri. Sch. Teachers	233,481,772	454,285,710	348,465,206	105,820,504
7.	Mass Agency Salary	25,457,855	81,571,430	67,406,504	14,464,926
8.	State Election Comm	-	100,000,000	115,421,889	15,421,889
9	Phc Staff Salary	46,172,918	73,428,570	75,535,916	2,107,346
10	Local Gov't Audit	-	1,000,000	1,285,714	(285,714)
11	Zamfara State University	-	26,000,000	-	(26,000,000)
	Total	463,150,976	1,594,906,790	1,159,789,625	435,117,165

3.16 CRF CHARGES- PUBLIC DEBT CHARGE:

During the year under review the estimated public debt charge of the local government was **N166,000,000.00** (One hundred and sixty-six million, Naira). Whereas the actual expenditure for the year stood at **N147,551,857.00** (One hundred and forty-seven million, five hundred and fifty-one thousand, eight hundred and fifty-seven Naira). This resulted to a saving of **N18,448,143.00** (Eighteen million, four hundred and forty-eight thousand, one hundred and forty-three Naira).



4.0 GENERAL RECOMMENDATIONS

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

1. **The cash books:** Should be given a highly proper attention while recording the transactions and handling it to the competent personnel for the effective and efficient control of this important books of account, in this regard 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 salary payment vouchers should be properly posted departmentally in accordance with the classified IPSAS coding system by ensuring due process is followed before the payments took place.
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

