



ZAMFARA STATE OF NIGERIA

REPORT

Of The

AUDITOR GENERAL

FOR THE LOCAL GOVERNMENTS

ON IPSAS (CASH)

GENERAL PURPOSE FINANCIAL STATEMENT

OF

ANKA LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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ANKA LOCAL GOVERNMENT ACCOUNT MANAGEMENT LETTER

Auditee:	ANKA	Reviewed by:	Name	Rank	Date
Period end:	2024	Level 1	Abubakar Mohdi	A Chief Auditor	20/2/2025
Prepared by:	Abubakar Moh'd	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,
Anka Local Government,
Anka.
Zamfara State.

29th Feb, 2025

Dear Sir

The financial statements of 'Anka 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 'Anka 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: 11th March, 2025

Ref. No: LGA/AA/VOL.1/211

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 23rd April, 2025.

1.3 PREVIOUS AUDITOR'S GENERAL REPORTS:

The previous 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 estimate has become a tradition as almost every year it 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 **N210,834,485.00** (Two hundred and ten million, eight hundred and thirty-four thousand, four hundred and eighty-five Naira) was received from solid minerals and share Additional funds from FGN, 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, the local government books of accounts were fairly maintained. The manner in which this aspect was handled by the director of finance of the local government is fairly encouraging. Some of the observation made includes the following:

a. Non balance and reconciliation in the cash books: It was observed that the cash books maintained for the period under review were not characterized by a mistakes and unnecessary cancellations. But the cash books were not balanced and closed at the end of every month. Additionally, bank reconciliation between the cash book and bank statement has never been carried out throughout the year by 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. 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 period under review, the salary payment vouchers of this local Government were not posted departmentally in respective of their codes, posted cumulative which is automatically wrong and also some vouchers were found not properly documented, please endeavor to comply with the right accounting procedure and forwarded to us the records physically available for my scrutiny.

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 received, process and raises an authority for payment of retirement benefits. During the period under review **19** files were approved from the local Government which consist of **14** voluntary/compulsory retirement and **5** death staff with their total benefits standing at **₦22,765,021.00(Twenty-two million, seven hundred and sixty-five thousand, twenty-one Naira)** only.



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 **₦3,887,844.00 (Three million eight hundred and eighty-seven thousand, eight hundred and forty-four Naira)** for the pension funds.

2.8 INVESTMENTS:

As at 31st December, 2024 the investment value stood at **₦89,530,540.00 (Eighty-nine million five hundred and thirty thousand five hundred and forty naira)** the investment holding is as shown below: -

S/N	NAME OF THE COMPANY	VALUE 2024 (₦)	VALUE 2023 (₦)
1	Oceanic Bank	180,000	180,000
2	Kaduna Textile	100,000	100,000
3	CCNN Sokoto	100,000	100,000
4	Sokoto Mortgage		
5	SICL Communication		
6	Ashaka Cement		
7	NNPC Nig.		
8	ISB International Bank		
9	Bank of the North		
10	Zamfara Fertilizer Co.	1,500,000	1,500,000
11	T/Mafara Clay Ind. Co.	1,500,000	1,500,000
12	Intercontinental Bank	1,350,000	1,350,000
13	Bright way Solid Min. Dev. Co	84,800,547	84,800,547
14	Micro Finance Bank		
	TOTAL	89,530,547	89,530,547



3.0 BUDGET IMPLEMENTATION ANALYSIS

3.1 STATUTORY RECEIPTS:

During the year under review, the estimated Statutory Receipt of this local government was **₦1,656,642,430.00** (One billion, six hundred and fifty-six million, six hundred and forty-two thousand, four hundred and thirty Naira) while the actual collection stood at **₦541,598,169.00** (Five hundred and forty-one million, five hundred and ninety-eight thousand, one hundred and sixty-nine 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	1,149,499,831	1,656,642,430	541,598,169
	Total	1,149,499,831	1,656,642,430	541,598,169

3.2 STATUTORY RECEIPTS (DEFICIT):

In the year under review, one head of Statutory revenue revealed a deficit of **₦1,115,044,261.00** (One billion one hundred and fifteen million, forty-four thousand, two hundred and sixty-one naira). The table below gives full details:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	Statutory Allocation	1,149,499,831	1,656,642,430	541,598,169	1,115,044,261
	Total	1,149,499,831	1,656,642,430	541,598,169	1,115,044,261

3.2a STATUTORY RECEIPTS (SURPLUS)

For the period under review revealed that there was no surplus of statutory receipt by the local government.

3.3 VALUE ADDED TAX VAT:

During the year under review, the estimated Value added tax of this local government was **₦3,687,138,380.00** (Three billion, six hundred and eighty-seven million, one hundred and thirty-eight thousand, one hundred and eighty Naira) **while** the actual collection stood at **₦2,134,121,751.00** (Two billion, one hundred and thirty-four million, one hundred and twenty-one thousand, seven hundred and fifty-one Naira). The actual revenue is **58%** of the projected revenue, this can be seen below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	VAT	1,063,440,695	3,687,138,380	2,134,121,751
	Total	1,063,440,695	3,687,138,380	2,134,121,751



3.3a VALUE ADDED TAX(SURPLUS):

During the year under review, there was no record of surplus for value added tax, by the local government

3.3b VAULE ADDED TAX(DEFICIT):

For the year under review, a Deficit of **₦1,553,016,629.00** (One billion five hundred and fifty-three million, sixteen thousand, six hundred and twenty-nine naira) was recorded from value added tax of this local government. The breakdown can be seen in the table below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	VAT	1,063,440,695	3,687,138,380	2,134,121,751	1,553,016,629
	Total	1,063,440,695	3,687,138,380	2,134,121,751	1,553,016,629

3.4 INDEPENDENT REVENUE:

During the year under review, the estimated Independent Revenue of this local government was **₦433,390,560.00** (Four hundred and thirty-three million, three hundred and ninety thousand, five hundred and sixty naira) while the actual collection was just **₦56,538,620.00** (Fifty-six million, five hundred and thirty-eight thousand, six hundred and twenty naira). This represent only **18%** of the budgeted figure, the details are as per table shown below: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Direct Taxes	-	-	-
2.	License	3,082,923	15,450,000	850,000
3.	Mining Rents	-	-	-
4.	Rates	7,741,498	10,000,000	4,120,000
5.	Fees	3,543,196	19,850,000	3,459,000
6.	Fines	2,803,657	4,500,000	1,680,000
7.	Sales	-	2,000,000	-
8.	Earnings	7,200,993	18,000,000	6,433,000
9.	Sales/Rent on Govt. Buildings	-	-	-
10.	Sales/Rent on Lands & Others	876,451	2,000,000	-
11.	Investment Income	-	4,447,700	-
12.	Interest earned on fixed deposits	3,684,509	-	39,996,620
13.	Re-Imbursement/Miscellaneous Receipt	-	;	-
14.	10% state I. G. R	-	357,142,860	-
	Total	28,932,225	433,390,560	56,538,620



3.5 INDEPENDENT REVENUE (SURPLUS):

In the year under review, one single head of independent revenue revealed a Surplus of **₦39,996,620.00** (Thirty-nine million, nine hundred and ninety-six thousand, six hundred and twenty naira). The table below gives full details:-

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Surplus 2024 (₦)
1	Interest earned on fixed deposits	3,684,509	-	39,996,620	39,996,620
	TOTAL	3,684,509	-	39,996,620	39,996,620

3.5a INDEPENDENT REVENUE (DEFICIT):

In the year under review, independent revenue revealed a Deficit of **₦416,848,560.00** (Four hundred and sixteen million, eight hundred and forty-eight thousand, five hundred and sixty naira). The table below gives full details:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Deficit 2024 (₦)
1.	Direct taxes	-	-	-	-
2	Rates	7,741,498	10,000,000	4,120,000	5,880,000
3	Licenses	3,081,923	15,450,000	850,000	14,600,000
4	Fees	3,543,196	19,850,000	3,459,000	16,391,000
5	Fines	2,803,657	4,500,000	1,680,000	2,820,000
6	Sales	-	2,000,000	-	2,000,000
7	Earnings	7,200,993	18,000,000	6,433,000	11,567,000
8	Sales/rents on lands and others	876,451	2,000,000	-	2,000,000
9	Investment Income	-	4,447,700	-	4,447,700
10	10% state IGR	-	357,142,860	-	357,142,860
	Total	25,247,718	433,390,560	16,542,000	416,848,560



3.6 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 **₦5,247,140,470.00** (Five billion, two hundred and forty-seven million, one hundred and forty thousand, four hundred and seventy, six hundred and fifty Naira) during the year under review, the actual receipt from CRF and NTB Fixed deposits are to the sum **₦3,881,326,426.00** (Three billion, eight hundred and eighty-one million, three hundred and twenty-six thousand, four hundred and twenty-six Naira) was realized from Nigerians treasury bills (NTB) and CRF. This represents almost **74%** of the total budgeted amount. The details are shown below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Transfer from CRF	1,264,554,742	2,532,854,760	3,358,638,310
2.	NTB Fixed deposits	1,063,824,048	-	522,688,118
3	Capital Foreign Grants	-	714,285,710	-
4	Capital Dev, Funds Receipts	-	2,000,000,000	-
5	Internal loan	184,478,158	-	-
	Total	2,512,856,947	5,247,140,470	3,881,326,426

3.7 CAPITAL RECEIPTS (SURPLUS):

In the year under review the surplus made was accumulated by the deficit in respect capital receipts as could be in deficit table in 3.8

3.8 CAPITAL RECEIPTS (DEFICIT):

During the year under review, revealed a deficit of **₦1,365,814,042.00** (One billion three hundred and sixty-five million eight hundred and fourteen thousand, two hundred and forty-two naira) only was made in respect of transfer from consolidated revenue fund, and Nigerian treasury bills (NTB) by the local government.



S/N	DESCRIPTION	Actual 2023 (?)	Estimate 2024 (?)	Actual 2024 (?)	Surplus 2024 (?)
1	Transfer from CRF	1,264,554,742	2,532,854,760	3,358,638,310	825,783,550
2	NTB Fixed deposits	1,063,824,048	-	522,688,118	522,688,118
3	Capital Foreign Grants	-	714,285,710	-	(714,285,710)
4	Capital Dev. Funds Receipts	-	2,000,000,000	-	(2,000,000,000)
5	Internal loan	184,478,158	-	-	
	TOTAL	2,512,856,947	5,247,140,470	3,881,326,426	-1,365,814,042

3.9 CAPITALEXPENDITURE:

According to Director of Finance's report for the year under review, the sum of **₦5,247,140,470.00** (Five billion, two hundred and forty-seven million, one hundred and forty thousand, four hundred and seventy Naira) was budgeted, while on the actual the capital expenditure of the local government stood at **₦1,902,298,136.00** (One billion nine hundred and two million, two hundred and ninety-eight thousand, one hundred and thirty-six naira). This amount represents only **36%** of three estimated figure. The details are shown as per table below:

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)
1.	Administrative Sector	508,227,976	763,462,500	1,395,174,341
2.	Economic Sector	397,862,220	3,730,754,200	485,126,576
3.	Social Services Sector	429,855,557	752,923,770	21,997,219
	Total	1,335,945,753	5,247,140,470	1,902,298,136



3.10 EXCESS CAPITAL EXPENDITURE:

During the year under review a savings of **₦3,344,842,334.00** (Three billion, three hundred and forty-four million, eight hundred forty-two thousand, three hundred and thirty-four Naira) was made in respect of capital expenditure by this local government. The table below gives the breakdown: -

S/N	DESCRIPTION	Actual 2023 (₦)	Estimate 2024 (₦)	Actual 2024 (₦)	Savings/deficit 2024 (₦)
1.	Administrative Sector	508,227,976	763,462,500	1,395,174,341	(631,711,841)
2	Economic Sector	397,862,220	3,730,754,200	485,126,576	3,245,627,624
3	Social Sector	429,855,557	752,923,770	21,997,219	730,926,551
	Total	1,335,945,753	5,247,140,470	1,902,298,136	3,344,842,334

3.11 CAPITAL EXPENDITURE (DEFICIT):

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

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

The sum of **₦509,933,290.00** (Five hundred and nine million, nine hundred and thirty-three thousand, two hundred and ninety Naira) was budgeted by this local government as personal cost for the year under review. While spent the actual the sum of **₦465,149,549.00** (Four hundred and sixty-five million, one hundred and forty-nine thousand, five hundred and forty-nine Naira) was paid to **1,055** staff of the local government and it's ADC. This resulted to a savings of **₦44,783,741.00** (Forty-four million, seven hundred and eighty-three thousand, seven hundred and forty-one Naira).

3.13 OVERHEAD CHARGES:

During the year under review the estimated overhead cost of the local government was **₦1,440,587,010.00** (One billion, five hundred and forty million, five hundred and eighty-seven thousand, ten Naira). Whereas the actual expenditure for the year stood at **₦490,161,554.00** (Four hundred and ninety million, one hundred and sixty-one thousand five hundred and fifty-four Naira). This resulted to a saving of **₦950,425,456.00** (Nine hundred and fifty million, four hundred and twenty-five thousand, four hundred and fifty-six Naira) only.



3.14 CONSOLIDATED REVENUE FUND CHARGES

The budgeted figure of consolidated revenue fund charges for the year under review of this Local Government was **₦1,566,487,970.00** (One billion, five hundred and sixty-six million, four hundred and eighty-seven thousand, nine hundred and seventy Naira) while the actual expenditure for the year stood at **₦1,079,424,381.00** (One billion, seventy-nine million, four hundred and twenty-four thousand, three hundred and eighty-one Naira). This resulted to a saving of **₦487,063,589.00** (four hundred and eighty-seven million, sixty-three thousand, five hundred and eighty-nine Naira).

The table below shows the full details:

S/N	DESCRIPTION	ACTUAL 2023 (₦)	ESTIMATED 2024 (₦)	ACTUAL 2024 (₦)	DEFICIT/SAVIN GS 2024(₦)
1.	Pension Funds	78,000,000	461,428,570	313,156,086	148,272,484
2.	Emirate Councils	49,891,593	70,000,000	27,079,908	42,920,092
3.	Security Trust Fund	-	283,773,620	178,484,972	105,288,648
4.	Common Services	23,031,395	30,000,000	10,831,963	19,168,037
5.	Training Funds	9,651,072	15,000,000	5,415,982	9,584,018
6.	Pri. Sch. Teachers. Salary	186,504,836	414,285,710	293,533,270	120,752,440
7.	Mass Education Salary	19,218,127	74,571,430	49,059,328	25,512,102
8.	State Electoral Commission	-	100,000,000	115,421,889	15,421,889
9.	PHC Staff Salary	56,402,324	86,428,570	85,155,258	1,273,312
10.	Local Gov't Audit	-	1,000,000	1,256,714	256,714
11.	Zamfara State University	-	30,000,000	-	30,000,000
	Total	422,782,247	1,566,487,900	1,079,424,381	487,063,519

3.15 CRF CHARGES- PUBLIC DEBT CHARGE:

During the year under review the estimated Public debt charge of the local government was **₦154,000,000.00** (One hundred and fifty-four million, Naira) Whereas the actual expenditure for the year stood at **₦138,883,385.00** (One hundred and thirty-eight million, eight hundred and eighty-three thousand, three hundred and eighty-five Naira) This resulted to a saving of **₦15,116,615.00** (Fifteen million, one hundred and sixteen thousand, six hundred and fifteen 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

