



# **REPORT OF THE AUDITOR - GENERAL**

**FOR LOCAL GOVERNMENTS  
ON IPSAS CASH**

**GENERAL PURPOSE FINANCIAL STATEMENTS  
OF**

**KAURA NAMODA LOCAL GOVERNMENT**

**ZAMFARA STATE**

**For The Year Ended  
31ST DECEMBER 2020**



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# OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

ZAMFARA STATE OF NIGERIA

204868

P.M.B. 01015, Gusau

Date: 7th September, 2021

Ref. No: LGA/AA/VOL.II/1170

## 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 2020 was submitted to this office on 13<sup>th</sup> July, 2021.

### 1.3 PREVIOUS AUDITOR'S GENERAL REPORTS:

The previous year's i.e 2019 financial year audit report was submitted to the Honorable House of Assembly on 7<sup>th</sup> October, 2020 by this office for their oversight function and further necessary action.

## 2.0 OTHER OBSERVATIONS

### 2.1 ANNUAL ESTIMATES:

The delay in the distribution of the approved estimates has become a tradition, as in almost every year it was submitted between the month of June and July 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 APPROPRIATED REVENUE:**

During the year under review it was observed that, the sum of ₦ **175,036,595** (One hundred and seventy-five million, thirty-six thousand, five hundred and ninety-five Naira) was received from Exchange gain difference, excess bank charges recovered, distribution of Non-oil revenue, share of forex equalization, share of solid minerals, stabilization fund and federal government intervention fund 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 TRANSFER FROM OTHER GOVERNMENT AGENCIES:**

During the year under review the sum ₦ **90,335,322** (Ninety million, three hundred and thirty-five thousand, three hundred and twenty-two Naira) was reported by the local government as transfer from Revenue advert account, development saving account, home vestors concept ltd, Multi plus Investment etc. Observation arising from this transfer revealed that, what the transfer is meant for has not been stated, weather it is loan to the local government or repayment of loan.



**2.6 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 poorly maintained as the cash books are characterized by a lot of cancellations and alterations. Moreover 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 this local government.
- b. **NonClassification 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 not captured in the cash books in accordance with IPSAS code classification. Equally, recurrent and capital expenditure of the local government surpass the same defect as that of revenue. It was observed that, there was a mixed up in the codification of revenue and expenditure, sometimes old method of Head and Sub head is use while sometime IPSAS codes are used for recording of income and expenditure in the cash book and other books of account, despite the fact that the local government budget was prepared according to IPSAS approved format.
- c. **Outstanding Payment Vouchers:** A significant number of payment vouchers were observed to have not been presented for my examination; this had resulted into a staggering sum of **₦323,682,527.00** (Three hundred and twenty-three million, six hundred and eighty-two thousand, five hundred and twenty-seven Naira) standing as outstanding payment vouchers i.e. payments whose evidences could not be ascertained. In addition to that all the salary payment vouchers of the local government were observed to be outstanding. Efforts made by my office to have them examined proved 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.



**2.7 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 files were received from this local government were 11 files were approved from both the local Government and LGEA which consist of 6 voluntary/compulsory retirement and 5 death staff with their total benefits standing at **₦12,207,808 (Twelve million, two hundred and seven thousand, eight hundred and eight Naira)**. Out of these amounts the sum of **₦3,849,487(Three million, eight hundred and forty-nine thousand, four hundred and eighty-sevenNaira)** stood as total claims for 6 number local government staff, while L G E A staff totaling to 5 number gulfed the sum of **₦8,358,320(Eight million, three hundred and fifty-eight thousand, three hundred and twenty Naira)**.

**2.8 RECOVERIES MADE OUT OF PENSION AND GRATUITY:**

In the course of processing the pension files, instances of wrong computation that invariably result into over payment of pension benefits, were detected. It has been a routine to this office for this 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 **₦1,949,947.00(One million, nine hundred and forty-nine thousand, nine hundred and forty-seven naira)** for the pension funds.

**2.9 INVESTMENTS:**

As at 31<sup>st</sup> December, 2020 the investment value stood at **₦118,853,631.00(One hundred and eighteen million, eight and fifty-three thousand, six hundred and thirty-onenaira)**. The investment holding is as shown below: -



S/N	NAME OF THE COMPANY	VALUE 2020(₦)	VALUE 2019 (₦)
1	Gamji Bank	80,211	80,211
2	Fertilizer company	2,000,000	2,000,000
3	Kaduna Textile	750,000	-
4	CCNN Sokoto	-	-
5	Sokoto Investment Co.	500,000	500,000
6	SICL Communication	-	-
7	Ashaka Cement Co	750,000	750,000
8	NNPC Nig.	-	-
9	FSB International Bank	-	-
10	Bank Of the North	-	-
11	Micro Finance Bank	26,291,645	5,178,329
12	T/Mafara Bricks B. Ind.	1,833,000	1,833,000
13	Intercontinental Bank	1,350,000	1,350,000
14	Bright way Solid Min. Dev. Co	86,720,581	86,720,581
	<b>TOTAL</b>	<b>118,853,631</b>	<b>118,853,631</b>

**2.10 REPAYMENT OF EXTERNAL LOANS (INCLUDING SERVICES)**

The sum of **₦465,887,881.00** (Four hundred and sixty-five million, eight hundred and eighty-seven thousand, eight hundred and eighty-one Naira) was paid by the local government for the year under review to various banks as repayment of various loans taken from them.



### 3.0 BUDGET IMPLEMENTATION ANALYSIS

#### 3.1 STATUTORY RECEIPTS:

During the year under review, the estimated Statutory Receipt of this local government (which consist of Statutory Allocation and VAT) was **₦2,160,824,210** (Two billion, one hundred and sixty million, eight hundred and twenty-four thousand, two hundred and ten Naira) **while** the actual collection for the year was **₦2,054,963,204** (Two billion, fifty-four million, nine hundred and sixty-three thousand, two hundred and four Naira). The actual revenue represents almost 95% of the projected revenue. Also this can be seen below: -

S/N	DESCRIPTION	Actual 2019 (₦)	Estimate 2020 (₦)	Actual 2020 (₦)
1.	Statutory Allocation	1,762,886,616	1,683,799,460	1,451,185,345
2.	VAT	481,434,399	477,024,750	603,777,859
3.	Excess Crude Oil	-	-	-
4.	Excess Paris Refund	742,231,129	-	-
5.	Non-Oil Revenue	77,728,538	-	-
	<b>Total</b>	<b>3,064,280,682</b>	<b>2,160,824,210</b>	<b>2,054,963,204</b>

#### 3.2 STATUTORY RECEIPTS (SURPLUS):

During the year under review, a surplus of **₦126,753,109.00** (One hundred and twenty-six million, seven hundred and fifty-three thousand, one hundred and nine Naira) was revealed and it represent 6% rise on the projected revenue as can be seen in the table below: -





S/N	DESCRIPTION	Actual 2019 (₦)	Estimate 2020 (₦)	Actual 2020 (₦)	Surplus 2020(₦)
1.	VAT	481,434,399	477,024,750	603,777,859	126,753,109
2.	Excess Paris Refund	742,231,129	-	-	-
3.	Non-Oil Revenue	77,728,538	-	-	-
	<b>Total</b>	<b>770,008,048</b>	<b>477,024,750</b>	<b>603,777,859</b>	<b>126,753,109</b>

### 3.3 STATUTORY RECEIPTS (DEFICIT):

In the year under review only one heads revealed a deficit of **₦232,614,115.00**(Two hundred and thirty-two million, six hundred and fourteen thousand, one hundred and fifteen Naira). This represents 10.7% shortage of the projected revenue as shown below:

S/N	DESCRIPTION	Actual 2019 (₦)	Estimate 2020 (₦)	Actual 2020 (₦)	Deficit 2020 (₦)
1.	Statutory Allocation	1,762,886,616	1,683,799,460	1,451,185,345	232,614,115
	<b>Total</b>	<b>1,762,886,616</b>	<b>1,683,799,460</b>	<b>1,451,185,345</b>	<b>232,614,115</b>

### 3.4 INDEPENDENT REVENUE:

During the year under review, the estimated Independent Revenue of this local government was **₦135,689,000**(One hundred and thirty-five million, six hundred and eighty-nine thousand Naira) **while** the actual collection was **₦65,900,000**(Sixty-five million, nine hundred thousand Naira)The actual revenue represents almost 49 % of the projected revenue.



S/N	DESCRIPTION	Actual 2019 (₦)	Estimate 2020 (₦)	Actual 2020 (₦)
1.	Direct Taxes	5,100,000	-	2,356,813
2.	License	11,000,000	36,160,000	893,027
3.	Mining Rents	-	-	-
4.	Royalties	-	-	-
5.	Fees	-	3,250,000	1,400,282
6.	Fines	1,400,000	-	698,982
7.	Sales	-	-	-
8.	Earnings	153,500,000	96,279,000	60,550,896
9.	Sales/Rent on Govt. Buildings	9,300,000	-	-
10.	Sales/Rent on Lands & Others	-	-	-
11.	Investment Income	-	-	-
	<b>Total</b>	<b>180,300,000</b>	<b>135,689,000</b>	<b>65,900,000</b>

### 3.5 INDEPENDENT REVENUE (SURPLUS):

In the year under review, only two heads of independent revenue revealed a Surplus of **₦3,055,795.00** (Three million, fifty-fivethousand, seven hundred and ninety-fiveNaira). The details are shown in the table below :-

S/N	DESCRIPTION	Actual 2019 (₦)	Estimate 2020 (₦)	Actual 2020(₦)	Surplus 2020 (₦)
1.	Direct Taxes	5,100,000	-	2,356,813	2,356,813
2.	Fines	1,400,000	-	698,982	698,982
	<b>Total</b>	<b>6,500,000</b>	<b>-</b>	<b>3,055,795</b>	<b>3,055,795</b>

### 3.6 INDEPENDENT REVENUE (DEFECIT):

In the year under review, three heads of independent revenue revealed a Deficit of **₦72,844,795** (Seventy-two million, eight hundred and forty-four thousand, seven hundred and ninety five Naira). The table below give full details: -

S/N	DESCRIPTION	Actual 2019 (₦)	Estimate 2020 (₦)	Actual 2020 (₦)	Deficit 2020 (₦)
1.	License	11,000,000	36,160,000	893,027	35,266,973
2.	Fees	-	3,250,000	1,400,282	1,849,718
3.	Sales	-	-	-	-
4.	Earnings	153,500,000	96,279,000	60,550,896	35,728,104
5.	Sales/Rent on Govt. Buildings	9,300,000	-	-	-
	<b>Total</b>	<b>173,800,00</b>	<b>135,689,000</b>	<b>62,844,205</b>	<b>72,844,795</b>

### 3.7 CAPITAL RECEIPTS:

The Capital receipt of this local government which constitute Transfer from Consolidated Revenue and External Loans of the Local Government was estimated at **₦2,582,393,954** (Two billion, five hundred and eighty-two thousand, three hundred and ninety-three thousand, nine hundred and fifty-four Naira) during the year under review, but in the actual the sum of **₦2,457,988,537** (Two billion, four hundred and fifty-seven million, nine hundred and eighty-eight thousand, five hundred and thirty-seven Naira) was realized. This represents 95% of the total budget amount. The details are shown below:

S/N	DESCRIPTION	Actual 2019 (₦)	Estimate 2020(₦)	Actual 2020 (₦)
1.	Transfer from CRF	1,954,089,182	368,108,240	243,702,823
2.	External Loans LGC	-	2,214,285,714	2,214,285,714
	<b>Total</b>	<b>1,954,089,182</b>	<b>2,582,393,954</b>	<b>2,457,988,537</b>



**3.7**

**CAPITAL RECEIPTS:**

The Capital receipt of this local government which constitute Transfer from Consolidated Revenue and External Loans of the Local Government was estimated at **₦2,582,393,954** (Two billion, five hundred and eighty-two thousand, three hundred and ninety-three thousand, nine hundred and fifty-four Naira) during the year under review, but in the actual the sum of **₦2,457,988,537** (Two billion, four hundred and fifty-seven million, nine hundred and eighty-eight thousand, five hundred and thirty-seven Naira) was realized. This represents 95% of the total budget amount. The details are shown below:

S/N	DESCRIPTION	Actual 2019 (₦)	Estimate 2020(₦)	Actual 2020 (₦)
1.	Transfer from CRF	1,954,089,182	368,108,240	243,702,823
2.	External Loans LGC	-	2,214,285,714	2,214,285,714
	<b>Total</b>	<b>1,954,089,182</b>	<b>2,582,393,954</b>	<b>2,457,988,537</b>

**3.8**

**CAPITAL RECEIPTS (SURPLUS):**

During the year under review, no surplus was made in respect of capital receipt by the local government.

**3.9**

**CAPITAL RECEIPTS (DEFICIT):**

In the year under review a deficit of **₦124,405,417.00** (One hundred and twenty-four million, four hundred and five thousand, four hundred and seventeen Naira) was reported by this local government which have its origin from transfer from consolidated revenue funds.

**3.10**

**CAPITAL EXPENDITURE:**

According to Director of Finance's report for the year the sum of **₦2,582,393,954** (Two billion, five hundred and eighty-two thousand, three hundred and ninety-three thousand, nine hundred and fifty-four Naira) was budgeted, while on the actual the capital expenditure of the local government stood at **₦2,330,942,473.00** (Two billion, three hundred and thirty million, nine hundred and forty-two thousand, four hundred and seventy-three Naira). This represents 90% of the estimated figure. The details are shown as per table below: -



S/N	DESCRIPTION	Actual 2019 (₦)	Estimate 2020(₦)	Actual 2020 (₦)
1.	Administrative Sector	348,062,319	852,000,000	805,625,290
2.	Economic Sector	286,177,539	955,108,240	822,334,595
3.	Social Sector	1,172,988,767	775,285,714	702,982,588
	<b>Total</b>	<b>1,807,228,625</b>	<b>2,582,393,954</b>	<b>2,330,942,473</b>

### 3.11 EXCESS CAPITAL EXPENDITURE:

During the year under review a savings of **₦251,451,481 (Two hundred and fifty-one million, four hundred and fifty-one thousand, four hundred and eighty-one Naira)** was revealed as shown in the table below:

S/N	DESCRIPTION	Actual 2019 (₦)	Estimate 2020(₦)	Actual 2020 (₦)	Savings 2020(₦)
1.	Administrative Sector	348,062,319	852,000,000	805,625,290	46,374,710
2.	Economic Sector	286,177,539	955,108,240	822,334,595	132,773,645
	Social Sector	1,172,988,767	775,285,714	702,982,588	72,303,126
		<b>1,807,228,625</b>	<b>2,582,393,954</b>	<b>2,330,942,473</b>	<b>251,451,481</b>

### 3.12 CAPITAL EXPENDITURE (DEFICIT):

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

**3.13 PERSONAL COST (INCL. SALARIES ON CRF CHARGES):** The sum of **₦455,031,710.00** (Four hundred and fifty-five million, thirty-one thousand, seven hundred and ten Naira) was budgeted by this local government as personal cost for the year. While in the actual only the net sum of **₦323,682,527** (Three hundred and twenty-three million, six hundred and eighty-two thousand, five hundred and twenty-seven Naira) was paid to **1,331** staff of the local government and its ADCs. This resulted to a savings of **₦131,349,183** (Nineteen million, five hundred and seventy-two thousand, three hundred and forty-six Naira).



**3.14 OVERHEAD CHARGES:**

During the year under review the estimated overhead cost of the local government was **₦573,418,910** (Five hundred and seventy-three million, four hundred and eighteen thousand, nine hundred and ten Naira). Whereas the actual expenditure for the year stood at **₦592,161,016** (Five hundred and ninety-two million, one hundred and sixty-one thousand, sixteen Naira), this resulted to a deficit of **₦18,742,106** (Eighteen million, seven hundred and forty-two thousand, one hundred and six Naira)

**3.15 CONSOLIDATED REVENUE FUND CHARGES**

The budgeted figure of consolidated revenue for the year under review of this Local Government was **₦536,837,940** (Five hundred and thirty-six million, eight hundred and thirty-seven thousand, nine hundred forty Naira) while the actual expenditure for the year stood at **₦525,808,685** (Five hundred and twenty-five million, eight hundred and eight thousand, six hundred and eighty-five Naira). This resulted to a savings of **₦11,029,255** (Eleven million, twenty-nine thousand, two hundred and fifty-five Naira).

The table below shows the full details: -

S/N	DESCRIPTION	ACTUAL 2019 (₦)	ESTIMATED 2020(₦)	ACTUAL 2020(₦)	DEFICIT/SAVINGS 2020(₦)
1.	Primary Sch. Teachers Sal	264,090,277	238,537,450	294,983,569	(56,446,119)
2.	Training Funds	17,628,866	17,537,110	12,780,060	4,757,050
3.	Contribution to Emirate	88,144,331	87,685,560	67,547,910	20,137,650
4.	Contribution to Pension	85,714,286	85,714,280	85,714,286	(6)
5.	Common Services	35,257,732	35,074,220	28,493,540	6,580,680
6.	Agency for Mass Edu. Salary	39,024,632	36,289,320	36,289,320	0
	<b>Contri. To Emirate Secu.</b>	15,000,000	36,000,000		36,000,000
	Zasiec	65,102,047			
	<b>Total</b>	<b>609,962,172</b>	<b>536,837,940</b>	<b>525,808,685</b>	<b>11,029,255</b>



3.16

**CRF CHARGES-PUBLIC DEBT CHARGE:**

During the year under review the estimated Public debt charge of the local government was **₦170,775,660.00** (One hundred and seventy million, seven hundred and seventy-five thousand, six hundred and sixty Naira). Whereas the actual expenditure for the year stood at **₦249,345,097** (Two hundred and forty-nine million, three hundred and forty-five thousand, ninety-seven Naira). This resulted to a deficit of **₦78,569,437** (Seventy-eight million, five hundred and sixty-nine thousand, four hundred and thirty-seven Naira).

4.0

**GENERAL RECOMMENDATIONS**

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

1. In correct entries in the cash books which was as a result of in adequate and proper training and re-training of the treasury staff, it is here by recommended that proper training should be organized to the treasury staff of the Local Government for proper understanding of the treasury process.
2. Improper classification of revenue and expenditure: this also comes about as result of lack of proper understanding of the National Chart of Accounts (NCOA). It is hereby recommend that the treasury staff should be giving a rigorous training on this important aspect of IPSAS program, which is a vital segment of the program.
3. Outstanding payment vouchers : the payment vouchers should be traced and be presented for inspection otherwise they will regarded as un-vouched expenditure which will be recovered from the officers controlling the vote for the period under review.
4. 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.
5. 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 ACKNOWLEDGEMENT**

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 2019 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 and community development.

**ABUBAKAR DANMALIKI CNA  
AUDITOR GENERAL  
(LOCAL GOVERNMENTS)**



