



REPORT OF THE

Auditor - General

FOR LOCAL GOVERNMENTS

ON IPSAS CASH

GENERAL PURPOSE FINANCIAL STATEMENTS

OF

BUNGUDU LOCAL GOVERNMENT

ZAMFARA STATE

For The Year Ended

31st December 2021



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OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

ZAMFARA STATE OF NIGERIA

204868

P.M.B. 01015, Gusau

Date: 21st October, 2022

Ref. No: LGA/AA/VOL.II/181

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 21st September, 2022.

1.3 PREVIOUS AUDITOR'S GENERAL REPORTS:

The previous year's 2020 financial audit report was submitted to the Honorable House of Assembly on 17th September, 2021 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



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 ₦ **184,516,817** (One hundred and eighty -four million, five hundred and sixteen thousand, eight hundred and seventeen Naira only) was received from Exchange gain difference, excess bank charges recovered, distribution of Non-oil revenue, share of forex equalization, share of solid minerals, share of ecological funds and Distribution of FAAC deduction, but the revenue was not referred to the State house of Assembly for proper appropriation. It was expended without proper appropriation.

2.5 OTHER TRANSFERS :

During the year under review the sum **₦46,532,781** (Forty-six million, five hundred and thirty-two thousand, seven hundred and eighty-one Naira) was reported by the local government as transfer from Breed seed Nigerian Limited and Masak Global Concept. 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 was fairly maintained as the cash book is characterized by a little cancellations and alterations. 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 this local government.
- b. **Classification of revenues and expenditure in accordance with IPSAS codes:** According to what I observed, internally generated revenues of the local government and the statutory allocations were captured in the cash books in accordance with IPSAS code classification. Equally, recurrent and capital expenditure of the local government are the same, as that of revenue. It was observed that, there was 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, Perhaps 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 **₦19,046,697 (Nineteen million, Forty-six thousand, six hundred and ninety-seven Naira)** standing as outstanding payment vouchers, that are the Payments whose evidences could not be ascertained. 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 a total number of 53 files were approved for payment of retirement/death benefits from both the local Government and LGEA with consist of 41 voluntary/compulsory retirement and 12 death staff and their total benefits standing at **₦69,268,427(Sixty-nine million, two hundred and sixty-eight thousand, four hundred and twenty-seven Naira)**. Out of these amounts the sum of **₦21,113,049(twenty-one million, one hundred and thirteen thousand, forty-nine Naira)** stood as total claims for 21 number local government staff while L G E A staff totaling to 22 number gulfed the sum of **₦48,155,378(Forty-eight million, one hundred and fifty-five thousand, three hundred and seventy-eight 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 of fice w as able to save the sum **₦7, 564,447.00 (Seven million, five hundred and sixty-four thousand, four hundred and forty-seven naira)** for the pension funds.

2.9 **INVESTMENTS:** As at 31st December, 2021 the investment value stood at **₦87, 686,790.00(Eighty-seven million, six hundred and eighty-six thousand, seven hundred and ninety naira)**. The investment holding is as shown below: -



| S/N | NAME OF THE COMPANY | VALUE 2021(₦) | VALUE 2020 (₦) |
|-----|-------------------------------|-------------------|----------------------|
| 1 | Gamji Bank | 50,000 | 50,000 |
| 2 | Sokoto Investment Co. Ltd | 50,000 | 50,000 |
| 3 | CCNN Sokoto | 200,000 | 200,000 |
| 4 | Sokoto Cooperative Bank | 152,172 | 155,172 |
| 5 | Gusau Community Bank | 500,000 | 500,000 |
| 6 | Zamfara Investment Co. | 297,000 | 297,000 |
| 7 | Urban Dev. Bank Plc. | 346,000 | 779,410 |
| 8 | FSB International Bank | 400,000 | 346,000 |
| 9 | Unity Bank (BON) | 400,000 | 400,000 |
| 10 | Zamfara Fertilizer Co. | 1,500,000 | 1,500,000 |
| 11 | T/Mafara Bricks B. Ind. | 1,500,000 | 1,500,000 |
| 12 | Intercontinental Bank | 1,350,000 | 1,350,000 |
| 13 | Bright way Solid Min. Dev. Co | 54,999,974 | 54,999,974 |
| 14. | Micro Finance Bank | 26,391,644 | 26,391,644 |
| | TOTAL | 87,686,790 | 87,686,790 |

2.10 REPAYMENT OF EXTERNAL LOANS (INCLUDING SERVICES)

The sum of **₦894, 986,830.00 (Eight hundred and Ninety-four million, Nine hundred and eighty-six thousand, eight hundred and thirty 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 ALLOCATION:

During the year under review, the estimated Statutory Receipt of this local government was **₦1,822,882,510.00 (One billion, Eight hundred and twenty-two million, Eight hundred and eighty-two thousand, five hundred and ten Naira)** while the actual collection for the year was **₦1,604,033,427.00 (One billion, Six hundred and four Million, Thirty-three thousand, Four hundred and twenty-seven Naira)**. The actual revenue represents 88 % of the total projected revenue. Also this can be seen as per table below: -



| S/N | DESCRIPTION | Actual 2020 (₦) | Estimate 2021 (₦) | Actual 2021 (₦) |
|-----|----------------------|--------------------|-------------------|--------------------|
| 1. | Statutory Allocation | 1,581,031,074 | 1,822,882,510 | 1,604,033,427 |
| 2. | Total | 1,581,031,074 | 1,822,882,510 | 1,604,033,427 |

3.2a STATUTORY ALLOCATION (DEFICIT):

During the year under review, a Deficit of **₦218,849,083.00** (Two hundred and eighteen million, eight hundred and Forty-nine thousand, eighty-three Naira) was revealed and it represent 12 % rise on the total projected revenue,

| S/N | DESCRIPTION | ACTUAL2020(₦) | Estimate2021(₦) | Actual2021(₦) | Deficit 2021(₦) |
|-----|-------------------------|---------------------|----------------------|----------------------|--------------------|
| 1 | Statutory Allocation | 1,581,031,074 | 1,822,882,510 | 1,604,033,427 | 218,849,083 |
| 2 | Total | 1,581,031,74 | 1,822,882,510 | 1,604,033,427 | 218,849,083 |

3.2b STATUTORY ALLOCATION(SURPLUS):

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

3.3 VALUE ADDED TAXES RECIEPT:

The value added tax receipts for the year under review, was estimated to the sum of **₦549,593,740.00**(Five hundred and forty-nine Million, Five hundred and ninety- three thousand, seven hundred and forty Naira) .While the actual collection was raised to the tune of **₦804,032,088.00** (Eight hundred and four Million, thirty - two thousand, eighty-eight Naira)Which revealed over and above 146 % of the projected figure, detail could be seen in the table below:-



| S/N | DESCRIPTION | Actual | Estimated2021(₦) | Actual2021(₦) |
|-----|--------------|----------------------|--------------------|--------------------|
| 1. | VAT | | 549,593,740 | 804,032,088 |
| | Total | 1,617,610.994 | 549,593,740 | 804,032,088 |

3.3a VAT RECEIPTS (SURPLUS):

For the period under review the surplus was made to the tune of **₦254,438,348.00** (Two hundred and fifty-four Million, four hundred and thirty-eight thousand, three hundred and forty-eight Naira) by the local government, that could be seen as given below:-

| S/N | DESCRIPTION | Actual 2020(₦) | Estimated2021(₦) | Actual2021(₦) | Surplus2021(₦) |
|-----|--------------|----------------------|--------------------|--------------------|--------------------|
| 1. | VAT | 1,581,031,074 | 549,593,740 | 804,032,088 | 254,438,348 |
| | Total | 1,617,610.994 | 549,593,740 | 804,032,088 | 254,438,348 |

3.3b VAT AND OTHER RECEIPTS(DEFICIT) :

It was observed that, for period under review there is no deficit made in respect to 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 **₦39,400,000.00** (thirty-nine million, four hundred thousand Naira) **while** the actual collection for the year was **₦41,769,923.00** (forty one million, seven hundred and sixty-nine thousand, Nine hundred and twenty -three Naira) The actual revenue represents more than 100% of the total projected Independent revenue. The details are as per table below:



| S/N | DESCRIPTION | Actual 2020 (₦) | Estimate 2021(₦) | Actual 2021 (₦) |
|-----|----------------------------------|--------------------|-------------------|--------------------|
| 1. | Direct Taxes/Rates | 2,285,490 | - | 14,241,200 |
| 2. | License | 3,450,200 | 6,200,000 | 2,780,060 |
| 3. | Mining Rents | - | - | - |
| 4. | Royalties | - | - | - |
| 5. | Fees | 3,823,350 | 10,200,000 | 3,164,620 |
| 6. | Fines | 2,630,460 | 2,400,000 | 2,716,000 |
| 7. | Sales | - | 6,300,000 | - |
| 8. | Earnings | 14,044,500 | 6,300,000 | 18,868,043 |
| 9. | Sales/Rent on Govt. Buildings | - | 1,792,640 | - |
| 10. | Sales/Rent on Lands & Others | - | 600,000 | - |
| 11. | Repayments-General | - | 800,000 | - |
| 12. | Investment Income | - | 3,250,000 | - |
| 13. | Interest Earned | - | 1,557,360 | - |
| | Total | 22,792,985 | 39,400,000 | 41,769,923 |

3.5 INDEPENDENT REVENUE (SURPLUS):

In the year under review, independent revenue revealed a Surplus of **₦27, 125,346.00** (Twenty-seven million,one hundred and twenty-five thousand, three hundred and forty-six Naira). The table below gives full details: -

| S/N | DESCRIPTION | Actual 2020(₦) | Estimate 2021 (₦) | Actual 2021 (₦) | Surplus 2021 (₦) |
|----------|-----------------------|-------------------|----------------------|--------------------|---------------------|
| 1. | Direct Taxes/Rates | 9,285,490 | - | 14,241,200 | 14,241,200 |
| 2 | Fines | 2,630,460 | 2,400,000 | 2,716,000 | 316,000 |
| 3 | Earnings | 14,044,500 | 6,300,000 | 18,868,046 | 12,568,146 |
| 4 | Total | 25,960,450 | 8,700,000 | 35,825,246 | 27,125,346 |



3.6 INDEPENDENT REVENUE (DEFECIT):

In the year under review, independent revenue revealed a Deficit of **₦24,773,320.00** (Twenty-four million, seven hundred and seventy three thousand, three hundred and twenty Naira). The table below gives full details: -

| S/N | DESCRIPTION | Actual 2020 (₦) | Estimate 2021 (₦) | Actual 2021 (₦) | Deficit 2021 (₦) |
|-----|-------------------------|--------------------|----------------------|--------------------|---------------------|
| 1. | License | 3,450,200 | 6,200,000 | 2,780,060 | 3,419,940 |
| 2. | Fees | 3,823,350 | 10,200,000 | 3,164,620 | 7,053,380 |
| 3. | Sales | - | 6,300,000 | - | 6,300,000 |
| 4. | Sales/Rents on --- | - | 1,792,640 | - | 1,792,640 |
| 5. | Interest Earned | - | 1,557,360 | - | 1,557,360 |
| 6. | Sales/Rates on Lands | - | 600,000 | - | 600,000 |
| 7. | Repayment General | - | 800,000 | - | 800,000 |
| 8. | Investment income | - | 3,250,000 | - | 3,250,000 |
| | Total | 7,273,550 | 30,700,000 | 5,944,680 | 24,773,320 |

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 **₦1,304,000,000.00** (One billion, three hundred and four million, Naira) during the year under review, but the actual the sum of **₦270,615,493.00** (Two hundred and seventy million, six hundred and fifteen thousand, four hundred and ninety three Naira) was realized. This represents 21% of the total budgeted amount. The details are shown below:



| S/N | DESCRIPTION | Actual 2020 (₦) | Estimate 2021(₦) | Actual 2021 (₦) |
|-----|--------------------|----------------------|----------------------|--------------------|
| 1. | Transfer from CRF | 166,056,954 | 304,000,000 | 84,484,369 |
| 2. | External Loans LGC | 2,214,285,714 | 1,000,000,000 | 186,131,124 |
| | Total | 2,380,342,669 | 1,304,000,000 | 270,615,493 |

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 **₦1,033,384,507.00** (One billion, thirty-three million, three hundred and eighty-four thousand, five hundred and seven Naira) was reported by this local government which have its origin from transfer from consolidated revenue fund and external Loans of local government council.

3.10 CAPITAL EXPENDITURE:

According to Director of Finance's report for the year under review, the sum of **₦1,304,000,000.00** (One billion, three hundred and four million Naira) was budgeted, while on the actual the capital expenditure of the local government stood only at **₦186,527,314.00** (One hundred and eighty-six million, five hundred and twenty-seven thousand, three hundred and fourteen Naira). The amount is 14% of the estimated figure. The details are shown as per table below: -

| S/N | DESCRIPTION | Actual 2020 (₦) | Estimate 2021(₦) | Actual 2021 (₦) |
|-----|------------------------|----------------------|----------------------|--------------------|
| 1. | Administrative Sector | 861,446,671 | 90,000,000 | 108,551,579 |
| 2. | Economic Sector | 618,205,603 | 864,000,000 | 33,387,584 |
| 3. | Social Services Sector | 765,745,468 | 350,000,000 | 44,588,151 |
| | Total | 2,245,397,742 | 1,304,000,000 | 186,527,314 |



3.11 EXCESS CAPITAL EXPENDITURE:

For the year under review, a Savings of ₦ 1,117,472,686.00 (One billion, one hundred and seventeen million, four hundred and seventy-two thousand, six hundred and eighty -six Naira) was made in respect of capital expenditure. The table below shows the breakdown:-

| S/N | DESCRIPTION | Actual 2020 (₦) | Estimate 2021(₦) | Actual 2021 (₦) | Savings 2021(₦) |
|-----|------------------------|----------------------|----------------------|--------------------|----------------------|
| 1. | Administrative Sector | 861,446,671 | 90,000,000 | 108,551,579 | (18,551,579) |
| 2. | Economic Sector | 618,205,603 | 864,000,000 | 33,387,584 | 830,612,416 |
| 3. | Social Services Sector | 765,285,714 | 350,000,000 | 44,588,151 | 305,411,849 |
| | Total | 2,245,397,742 | 2,557,078,134 | 186,527,314 | 1,117,472,686 |

3.12 CAPITAL EXPENDITURE (DEFICIT):

During the year under review the record of deficits was made in Administrative sector in respect of capital expenditure by the local government.

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

The sum of ₦342, 077,020.00 (Three hundred forty-two million,seventy-seventhousands,twenty Naira) was budgeted by this local government as personal cost for the year. While in the actual the sum of ₦342, 018,715.00(Three hundred and forty-two million,Eighteen thousand,seven hundred and fifteen Naira) was paid to 2,083 staff of the local government and its ADCs. This resulted to a savings of ₦58, 305.00 (Fifty eight thousand, three hundred and five Naira)only.

3.14 OVERHEAD CHARGES:

During the year under review the estimated overhead cost of the local government was ₦571,018,960.00 (five hundred and seventy-one million, eighteenthousands, nine hundred and sixty Naira). Whereas the actual expenditure for the year stood at ₦414,016,542 (Four hundred andfourteen million,sixteen thousands,five hundred and forty-twoNaira), this resulted to a surplus of ₦157,002,418.00 (One hundred and fifty-seven million,two thousand,four hundred and eighteenNaira)only.



3.15 CONSOLIDATED REVENUE FUND CHARGES

The budgeted figure of consolidated revenue fund charges for the year under review of this Local Government was **₦927,853,120.00** (Ninehundred and twenty-seven million, eight hundred and fifty-three thousands, one hundred and twenty Naira) while the actual expenditure for the year stood at **₦785,951,979.00** (Seven hundred and eight-five million, nine hundred and fifty-one thousands, nine hundred and seventy-nine Naira). This resulted to a surplus of **₦141,901,141.00** (One hundred and forty-one million, nine hundred and one thousand, one hundred and forty-one Naira). The table below shows the full details: -

| S/N | DESCRIPTION | ACTUAL 2020 (₦) | ESTIMATED 2021 (₦) | ACTUAL 2021 (₦) | DEFICIT/SAVINGS 20(₦) |
|-----|----------------------------|--------------------|--------------------|--------------------|-----------------------|
| 1. | Primary Sch. Teachers Sal | 408,692,623 | 410,000,000 | 430,012,558 | (20,012,558) |
| 2. | Training Funds | 13,846,409 | 15,000,000 | 9,356,002 | 5,643,998 |
| 3. | Contribution to Emirate | 73,674,816 | 75,000,000 | 56,092,353 | 18,907,647 |
| 4. | Contribution to Pension | 85,714,286 | 86,000,000 | 85,714,286 | 285,714.00 |
| 5. | Common Services | 31,090,455 | 32,000,000 | 31,253,770 | 746,230.00 |
| 6. | Agency for Mass Edu Salary | 39,611,796 | 40,000,000 | 39,611,796 | 388,204.00 |
| 7. | PHC Staff salary | — | 269,853,120 | 133,911,216 | 135,941,904 |
| 8. | Zasiec | — | | | |
| | Total | 652,630,385 | 927,853,120 | 785,951,981 | 141,901,141 |

3.16 CRF CHARGES- PUBLIC DEBT CHARGE:

During the year under review the estimated Public debt charge of the local government was **₦101,593,810.00** (One hundred and one million, five hundred and ninety three thousand, eight hundred and ten Naira). Whereas the actual expenditure for the year stood at **₦202,080,815.00** (Two hundred and two million, eighty thousand, eight hundred and fifteen Naira) This resulted to a deficit of **₦100,487,005.00** (One hundred million, four hundred and eighty-seven thousand, and five Naira).



4.0

GENERAL RECOMMENDATIONS

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

1. In regard to cash books cancelation, lack of balances and reconciliation that occurred as a result of inadequate 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. Outstanding payment vouchers: the payment vouchers should be traced and be presented for inspection otherwise they will regard as un-vouched expenditure which will be recovered from the officers controlling the vote for the period under review.
3. Plant Register: this document is not in existence over a long period of time, it is here by recommended that the register should be brought back for proper records of Local Government Assets.
4. Budget Implementation Analysis: going by the analysis of budget implementation by this local Government it is hereby recommended that, the local government should put more effort in ensuring that its budget is implemented properly, especially on the aspect of revenue generation, proper machineries should be put in place to ensure that what is due to the local government is collected and duly remitted into the revenue account of the local government. On the expenditure aspect more efforts should be made in seeing that over expenditure is avoided as per as possible.



5.0 CONCLUSION:

This office is bedeviled with a series of problems which include inadequate cash allocation, lack of functional vehicles and failure of the local government executives to respond to my queries.

6.0 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 2020 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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AMINU MAMMAGA(CPA/ACCA/ACCrFA

ACTING AUDITOR GENERAL
FOR LOCAL GOVERNMENTS.

