



REPORT OF THE

Auditor - General

FOR LOCAL GOVERNMENTS

ON IPSAS CASH

GENERAL PURPOSE FINANCIAL STATEMENTS

OF

KAURAN NAMODA 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/184

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 2021 was submitted to this office on 21st September, 2022.

1.3 PREVIOUS AUDITOR'S GENERAL REPORTS:

The previous year's i.e. 2020 financial year 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 defined by the memorandum of understanding consented to by the Chairmen. Major projects executed fall under the existing framework.



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 ₦ **169,950,337** (One hundred and six-nine million, nine hundred and fifty thousand, three hundred and thirty-seven Naira) was received from Exchange gain difference, excess bank charges recovered, distribution of Non -oil revenue, share of forex equalization, share of solid minerals, and share of ecological 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 OTHER TRANSFERS:

During the year under review the sum ₦ **42,711,172** (forty-two million, seven hundred and eleven thousand, one hundred and seventy-two 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 were fairly maintained as the cash books are 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 was accorded 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, moreover 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 **₦122,949,543.00** (One hundred and twenty-two million, nine hundred and forty-nine thousand, five hundred and forty-three Naira) standing as outstanding payment vouchers i.e. payments whose evidences could not be ascertained.
- 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



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 35 files were approved from both the local Government and LGEA which consist of 29 voluntary/compulsory retirement and 6 death staff with their total benefits standing at **₦59,427,773 (Fifty-nine million, four hundred and twenty-seven thousand, seven hundred and seventy-three Naira)**. Out of these amounts the sum of **₦22,547,048 (Twenty-two million, five hundred and forty-seven thousand, forty-eight Naira)** stood as total claims for 15 number local government staff, while L G E A staff totaling to 20 number gulfed the sum of **₦836,880,725 (Eight hundred and thirty-six million, eight hundred and eighty thousand, seven hundred and twenty-five 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 type 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 **₦6, 676,353.00 (Six million, six hundred and seventy-six thousand, three hundred and fifty-three naira)** for the pension funds.

2.9 INVESTMENTS:

As at 31st December, 2021 the investment value stood at **₦118,853,631.00 (One hundred and eighteen million, eight and fifty-three thousand, six hundred and thirty-one naira)**. The investment holding is as shown below:-



| S/N | NAME OF THE COMPANY | VALUE 2021(₦) | VALUE 2020 (₦) |
|-----|-------------------------------|--------------------|--------------------|
| 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 |
| | TOTAL | 118,853,631 | 118,853,631 |

2.10 REPAYMENT OF EXTERNAL LOANS (INCLUDING SERVICES)

The sum of **₦1,098,137,575.00 (One billion, ninety -eight million, one hundred and thirty-seven thousand, five hundred and seventy-five 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 was **₦1,673,410,560 (One billion, six hundred and twenty-three million, four hundred and ten thousand, five hundred and six Naira)** while the actual collection for the year was **₦1,471,749,530 (One billion, four hundred and seventy one million, seven hundred and forty-nine, thousand, Five hundred and thirty Naira)**. The actual revenue represents almost 88% of the projected revenue. Also this can be seen below: -



| S/N | DESCRIPTION | Actual 2020 (₦) | Estimate 2021 (₦) | Actual 2021 (₦) |
|-----|----------------------|----------------------|----------------------|----------------------|
| 1. | Statutory Allocation | 1,,451,185,345 | 1,673,410,560 | 1,471,749,530 |
| 2. | Total | 1,451,185,345 | 1,673,410,560 | 1,471,749,530 |

3.2a STATUTORY RECEIPTS (DEFICIT):

In the year under review, revealed a deficit of **₦201,661,030.00** (Two hundred and one million, six hundred and sixty-one thousand, thirty Naira). This represents 12% shortage of the projected revenue as shown below:

| S/N | DESCRIPTION | Actual 2020 (₦) | Estimate 2021 (₦) | Actual 2021 (₦) | Deficit 2021 (₦) |
|-----|----------------------|----------------------|----------------------|----------------------|---------------------|
| 1. | Statutory Allocation | 1,451,185,345 | 1,673,410,560 | 1,471,749,530 | 201,661,030 |
| | Total | 1,451,185,345 | 1,673,410,560 | 1,471,749,530 | 201,661,030 |

3.2b STATUTORY RECEIPTS(SURPLUS):-

For the period under review there is no surplus made in respect to statutory allocation by the local government.

3.3 VAT ALLOCATION (SURPLUS):

During the year under review, the estimated figure was **₦ 572,484,560.00** (Five hundred and seventy-two million, four hundred and eighty-four thousand, five hundred and sixty Naira) While the actual received was to the total of **₦ 837,557,815** (eight hundred and thirty - seven million, five hundred and fifty-seven thousand, eight hundred and fifteen Naira) that it represent over and above of 146% on the projected revenue



| S/N | DESCRIPTION | Actual 2020 (₦) | Estimate 2021 (₦) | Actual 2021 (₦) |
|-----|--------------|--------------------|----------------------|--------------------|
| 1. | VAT | 603,777,859 | 572,484,560 | 837,557,815 |
| 2. | Total | 603,777,859 | 572,484,560 | 837,557,815 |

3.3a VAT ALLOCATION(SURPLUS: -

During the year under review a surplus was revealed a surplus of **₦265,073,255** (Two hundred and sixty-five million, seventy- three thousand, two hundred and fifty-five Naira) as can be seen in the table below: -

| S/N | DESCRIPTION | Actual 2020 (₦) | Estimate 2021 (₦) | Actual 2021 (₦) | Surplus 2021 (₦) |
|-----|--------------|--------------------|----------------------|--------------------|---------------------|
| 1. | VAT | 603,777,859 | 572,484,560 | 837,557,815 | 265,073,255 |
| | Total | 603,777,859 | 572,484,560 | 837,557,815 | 265,073,255 |

3.3b VAT ALLOCATION(DEFICIT) :-

There is no surplus reported in respect to value added tax for the period under review by this local government.

3.4 INDEPENDENT REVENUE:

During the year under review, the estimated Independent Revenue of this local government was **₦71,600,000,000** (Seventy-One million, six hundred thousand Naira) **while** the actual collection was **₦28,750,720** (Twenty-eight million, seven hundred and fifty thousand, seven hundred and twenty Naira) The actual revenue represents almost 40 % of the projected revenue.



| S/N | DESCRIPTION | Actual 2020 (₦) | Estimate 2021 (₦) | Actual 2021 (₦) |
|-----|----------------------------------|--------------------|----------------------|--------------------|
| 1. | Direct Taxes | 2,356,813 | - | 3,680,000 |
| 2. | License | 893,027 | 28,099,270 | 370,000 |
| 3. | Mining Rents | | | |
| 4. | Royalties | | | |
| 5. | Fees | 1,400,282 | 3,500,730 | 1,350,000 |
| 6. | Fines | 698,982 | | 645,000 |
| 7. | Sales | | | |
| 8. | Earnings | 60,550,896 | 40,000,000 | 22,341,820 |
| 9. | Sales/Rent on Govt. Buildings | | | |
| 10. | Sales/Rent on Lands & Others | | | 363,900 |
| 11. | Investment Income | | | |
| | Total | 65,900,000 | 71,600,000 | 28,750,720 |

3.5 INDEPENDENT REVENUE (SURPLUS):

In the year under review, only three heads of independent revenue revealed a Surplus of **₦4,688,000.00** (Four million, six hundred and eighty-eight thousand, Naira). The details are shown in the table below: -

| S/N | DESCRIPTION | Actual 2020 (₦) | Estimate 2021 (₦) | Actual 2021(₦) | Surplus 2021 (₦) |
|-----|-------------------------|--------------------|----------------------|-------------------|---------------------|
| 1. | Direct Taxes | 52,356,813 | - | 3,680,000 | 2,680,000 |
| 2. | Fines | 698,982 | - | 645,000 | 645,000 |
| 3 | Sales/Rates on lands | - | - | 363,000 | 363,000 |
| | Total | 53,055,795 | - | 4,688,000 | 4,688,000 |



3.6 INDEPENDENT REVENUE (DEFECIT):

In the year under review, three heads of independent revenue revealed a Deficit of **₦47,538,180** (Forty-seven million, five hundred and thirty-eight thousand, one hundred and eighty Naira). The table below gives full details: -

| S/N | DESCRIPTION | Actual 2020 (₦) | Estimate 2021 (₦) | Actual 2021 (₦) | Deficit 2021 (₦) |
|-----|----------------------------------|--------------------|----------------------|--------------------|---------------------|
| 1. | License | 893,027 | 28,099,270 | 370,000 | 27,729,270 |
| 2. | Fees | 1,400,282 | 3,500,730 | 1,350,000 | 2,150,730 |
| 3. | Sales | - | - | | |
| 4. | Earnings | 60,550,896 | 40,000,000 | 22,341,820 | 17,658,180 |
| 5. | Sales/Rent on Govt. Buildings | - | - | | |
| | Total | 62,844,205 | 71,600,000 | 24,061,820 | 47,538,180 |

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 **₦1,336,000,000** (One billion, three hundred and thirty -six million, Naira) during the year under review, but in the actual the sum of **₦248,350,235** (Two hundred and forty-eight million, three hundred and fifty thousand, two hundred and thirty-five Naira) was realized. This represents 18.5% of the total budget amount. The details are shown below:

| S/N | DESCRIPTION | Actual 2020 (₦) | Estimate 2021(₦) | Actual 2021 (₦) |
|-----|--------------------|----------------------|----------------------|--------------------|
| 1. | Transfer from CRF | 243,702,823 | 336,000,000 | 77,505,547 |
| 2. | External Loans LGC | 2,214,285,714 | 1,000,000,000 | 170,844,687 |
| | Total | 2,457,988,537 | 1,336,000,000 | 248,350,235 |



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 **₦1,087,649,766.00** (One billion, eighty-seven million, six hundred and forty-nine thousand, seven hundred and sixty -six Naira) was reported by this local government which have its origin from transfer from consolidated revenue funds and the external loans.

| S/N | DESCRIPTION | | Estimated2021₦ | Actual2021₦ | Decifit2021₦ |
|-----|------------------|----------------------|----------------------|--------------------|----------------------|
| 1 | Transfer fromCRF | 243,702,823 | 336,000,000 | 77,505,547 | 258,494,453 |
| 2 | External LoanLGC | 2,214,285,714 | 1,000,000,000 | 170,844,687 | 829,155,313 |
| | Total | 2,457,988,537 | 1,336,000,000 | 248,350,235 | 1,087,649,766 |

3.10 CAPITAL EXPENDITURE:

According to Director of Finance's report for the year the sum of **₦1,336,000,000.00** (One billion, three hundred and thirty-six thousand, Naira) was budgeted, while on the actual the capital expenditure of the local government stood at **₦171,208,339.00** (One hundred and seventy one million, two hundred and eight thousand, three hundred and thirty -nine Naira). This represents 13% of the estimated figure. The details are shown as per table below: -

| S/N | DESCRIPTION | Actual 2019 (₦) | Estimate 2020(₦) | Actual 2020 (₦) |
|-----|-----------------------|----------------------|----------------------|--------------------|
| 1. | Administrative Sector | 805,625,290 | 251,000,000 | 99,636,537 |
| 2. | Economic Sector | 822,334,595 | 705,000,000 | 30,645,554 |
| 3. | Social Sector | 702,982,588 | 380,000,000 | 40,926,249 |
| | Total | 2,330,942,473 | 1,336,000,000 | 171,208,339 |



3.11 EXCESS CAPITAL EXPENDITURE:

During the year under review a savings of **₦1,164,791,661** (One billion, one hundred and sixty-four million, seven hundred and ninety-one thousand, six hundred and sixty-one Naira) was revealed as shown in the table below:

| S/N | DESCRIPTION | Actual 2020 (₦) | Estimate 2021(₦) | Actual 2021 (₦) | Savings 2021(₦) |
|-----|-----------------------|----------------------|----------------------|--------------------|----------------------|
| 1. | Administrative Sector | 805,625,290 | 251,000,000 | 99,636,537 | 151,363,463 |
| 2. | Economic Sector | 822,334,595 | 705,000,000 | 30,645,554 | 674,354,,446 |
| | Social Sector | 702,982,588 | 380,000,000 | 40,926,249 | 339,073,751 |
| | Total | 2,330,942,473 | 1,336,000,000 | 171,208,339 | 1,164,791,661 |

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 **₦273,367,900.00** (Two hundred and seventy-three million, three hundred and sixty-seven thousand, nine hundred Naira) was budgeted by this local government as personal cost for the year. While in the actual only the net sum of **₦277, 833,048** (Two hundred and seventy-seven million, eight hundred and thirty-three thousand, forty-eight Naira) was paid to **1,399** staff of the local government and its ADCs. This resulted to a Deficit of **₦4,465,148** (Four million, four hundred and sixty-five thousand, one hundred and forty-eight Naira).



3.14 OVERHEAD CHARGES:

During the year under review the estimated overhead cost of the local government was **₦482,897,440** (Four hundred and eighty-two million, eight hundred and ninety-seven thousand, four hundred and forty Naira). Whereas the actual expenditure for the year stood at **₦387,749,000** (Three hundred and eighty-seven million, seven hundred and forty-nine thousand, Naira), this resulted to a saving of **₦95,148,440** (Ninety-five million, one hundred and forty-eight thousand, four hundred and forty Naira)

3.15 CONSOLIDATED REVENUE FUND CHARGES

The budgeted figure of consolidated revenue for the year under review of this Local Government was **₦684,454,120** (Six hundred and eighty-four million, four hundred and fifty-four thousand, one hundred and twenty Naira) while the actual expenditure for the year stood at **₦533,376,819** (Five hundred and thirty-three million, three hundred and seventy-six thousand, eight hundred and nineteen Naira). This resulted to a savings of **₦151,077,301** (one hundred and fifty-one million, seventy-seven thousand, three hundred and one Naira).

The table below shows the full details: -

| S/N | DESCRIPTION | ACTUAL 2020 (₦) | ESTIMATED 2021(₦) | ACTUAL 2021(₦) | DEFICIT/SAVIN GS 2021(₦) |
|-----|--------------------------------|--------------------|----------------------|--------------------|-----------------------------|
| 1. | Primary Sch. Teachers Sal | 294,983,569 | 112,248,030 | 264,885,295 | (152,637,265) |
| 2. | Training Funds | 12,780,060 | 15,890,430 | 8,717,126 | 7,173,304 |
| 3. | Contribution to Emirate | 67,547,910 | 68,230,170 | 51,415,952 | 16,814,218 |
| 4. | Contribution to Pension | 85,714,286 | 70,130,400 | 85,714,286 | (15,583,886) |
| 5. | Common Services | 28,493,540 | 25,970,480 | 28,608,092 | (2,637,612) |
| 6. | Agency for Mass Edu. Salary | 36,289,320 | 39,280,000 | 36,289,320 | 2,990,680 |
| | PHC Staff salary | | 352,704,610 | 57,746,748 | 294,957,862 |
| | Total | 525,808,685 | 684,454,120 | 533,376,819 | 151,077,301 |



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-fivemillion, seven hundred and seventy-five thousand, six hundred and sixty Naira). Whereas the actual expenditure for the year stood at **₦218,452,519** (Two hundred and eighteen million, four hundred and fifty-two thousand, five hundred and nineteen Naira). This resulted to a deficit of **₦47,676,859** (Forty-seven million, six hundred and seventy-six thousand, eight hundred and fifty-nine Naira).

4.0 GENERAL RECOMMENDATIONS

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

1. Lack of balances and reconciliation in the cash books which was as a result of in adequatetraining 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.



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

.....
AMINU MAMMAGA(CPA/ACCA/ACCrFA

ACTING AUDITOR GENERAL

FOR LOCAL GOVERNMENTS.

