



ZAMFARA STATE OF NIGERIA

REPORT

of the

AUDITOR GENERAL

FOR LOCAL GOVERNMENTS

ON IPSAS (CASH)

GENERAL PURPOSE FINANCIAL STATEMENTS

of

TSAFE LOCAL GOVERNMENT

For The Year Ended
31st December 2022



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FOR THE YEAR ENDED 31st December, 2022**



OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ZAMFARA STATE

ZAMFARA STATE OF NIGERIA

204868

P.M.B. 01015, Gusau

Date: 6th October, 2023

Ref. No: LGA/VOL/216

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 2022 was submitted to this office on 6thOctober, 2023.

1.3 PREVIOUS AUDITOR'S GENERAL REPORTS:

The previous year i.e. 2021 financial year audit report was submitted to the Honorable House of Assembly on 28thOctober, 2022 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 estimate has become a tradition as in almost every year it was submitted between the months of March to June 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 **₦670,349,232** (six hundred and seventy million, three hundred and forty-nine thousand, two hundred and thirty-two Naira) was received from Exchange gain difference, excess bank charges recovered, distribution of Non-oil excess account, share of electronic money transfer, share of ecological fund by the local government, and transfer from other government agencies 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 **₦7,050,754** (seven million, fifty thousand, seven and fifty four Naira) was reported by the local government as transfer from Cash Deposit by Sanusi, Abubakar S/FawaDambo, Nasiru Bello Cash Deposit, Ahmad Cash Deposit, and Shehu Sani Cash Deposit, 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 examination of the treasury cash book for the year under review revealed that the commitment payment in the cash book shows e payment or cheques number but with little or no evidence of these in the bank statement. This shows that the cash books were not balanced and closed at the end of every month. In addition to that, bank reconciliation between the cash books and bank statements 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 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, also the local government budget was prepared according to IPSAS approved format.

c. Outstanding Payment Vouchers: For the year under review, payment vouchers amounted to **₦162, 521,600** (one hundred and sixty-two million, five hundred and twenty-one thousand, sixty hundred naira) salary and overhead cost were not made available for examination.

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.



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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 13 files were approved from the local Government and which consist of 8 voluntary/compulsory retirement and 5 death staff with their total benefits standing at **₦18,234,639** (eighteen million, two hundred and thirty-four thousand, six hundred and thirty-nine 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 **₦1,873,774** (one million eight hundred and seventy three thousand, seven and seventy-four Naira) for the pension funds.

2.9 INVESTMENTS:

As at 31st December, 2022 the investment value stood at **₦113,175,347.00** (One hundred and thirteen million, one hundred and seventy-five thousand, three hundred and forty-seven naira). The investment holding is as shown below: -

S/N	NAME OF THE COMPANY	VALUE 2022 (₦)	VALUE 2021 (₦)
1	Gamji Bank	720,000	720,000
2	Bricks Block Ind.	2,500,000	2,500,000
3	Sokoto Investment Co.	-	-
4	Sokoto Mortgage	655,173	655,173
5	SICL Communication	-	-
6	Sokoto Cement Co.	504,000	504,000
7	Urban Dev. Bank Plc.	-	-
8	FSB International Bank	-	-
9	Unity Bank (BON)	855,513	855,513
10	Zamfara Fertilizer Co.	2,500,000	2,500,000
11	T/Mafara Bricks B. Ind.	-	-
12	Intercontinental Bank	1,350,000	1,350,000
13	Bright way Solid Min. Dev. Co	104,090,661	104,090,661
	TOTAL	113,175,347	113,175,347



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2.9 REPAYMENT OF EXTERNAL LOANS (INCLUDING SERVICES)

The sum of N1,195,841,884.00 (One billion, one hundred and ninety-five million, eight hundred and forty-one thousand, eight hundred and eighty-four 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 **₦1,869,873,030** (One billion, eight hundred and sixty-nine million, eight hundred and seventy-threethousand, thirty Naira) while the actual collection for the year was **₦1,560,767,642** (One billion, five hundred and sixty million, seven hundred and sixty-seven thousand, six hundred and forty-two Naira). The actual revenue represents 83% of the total projected revenue. Also this can be seen as per table below: -

S/N	DESCRIPTION	Actual 2021 (₦)	Estimate 2022(₦)	Actual 2022 (₦)
1.	Statutory Allocation	1,455,655,597,	1,869,873,030	1,560,767,642
	Total	1,455,655,597	1,869,873,030	1,560,767,642

3.2 STATUTORY RECEIPT (DEFICIT):

In the year under review a deficit of **₦309, 105,388** (three hundred and nine million, one hundred and five thousand, three hundred and eighty-eight Naira) was revealed as per statutory Allocation. This represents 17% shortage of the projected Statutory Allocation revenue as shown below:

S/N	DESCRIPTION	Actual 2021 (₦)	Estimate 2022 (₦)	Actual 2022 (₦)	Deficit 2022(₦)
1	Statutory Allocation	1,455,655,597	1,869,873,030	1,455,655,597	309,105,388
2	Total	1,455,655,597	1,869,873,030	1,455,655,597	309,105,388



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3.2a STATUTORY RECEIPT(SURPLUS):-

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

3.3 VALUE ADDED TAX RECEIPT:

During the year under review the estimated figure of value added tax was **₦ 797,736,930** (seven hundred and ninety-seven million, seven hundred and thirty-six thousand, nine hundred and thirty Naira) While the actual collection was to the sum of **₦ 993,754,540** (nine hundred and ninety-three million, seven hundred and fifty-four thousand, five hundred and forty Naira) this represent an over and above of 125% of the projected revenue as shown below:-

S/N	DESCRIPTION	Actual 2021 (₦)	Estimate 2022 (₦)	Actual 2022 (₦)
1.	VAT	815,599,536	797,736,930	993,754,540
2.	Total	815,599,536	797,736,930	993,754,540

3.3A VAT(SURPLUS):-

For the period under review a surplus of **₦197,017,610**(one hundred and ninety-seven million, seventeen thousand, six hundred and ten Naira) was revealed and it represent 25% rise on the total projected revenue as can be seen in the table below: -

S/N	DESCRIPTION	Actual 2021 (₦)	Estimate 2022 (₦)	Actual 2022 (₦)	Surplus 2022(₦)
1.	VAT	815,599,536	797,736,930	993,754,540	197,017,610
	Total	815,599,536	797,736,930	993,754,540	197,017,610



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3.3B VAT(DEFICIT):-

during the period under review there is no deficit was made in respect to value added tax by this local government.

3.4 INDEPENDENT REVENUE:

During the year under review, the estimated Independent Revenue of this local government was N29,002,740 (twenty-nine million, two thousand, seven hundred and forty Naira) while the actual collection for the year was **N20,127,100** (twenty-million, one hundred and twenty-seven thousand, one hundred Naira). The actual revenue represents 69% of the total projected Independent revenue. The details are as per table below:

S/N	DESCRIPTION	Actual 2021 (N)	Estimate 2022 (N)	Actual 2022 (N)
1.	Direct Taxes		1,780,000	
2	Rate	3,881,650		1,840,000
3	License	8,733,582	10,179,320	7,452,670
4.	Royalties		-	
5.	Fees	708,600	7,750,420	25,120
6.	Fines	2,020,000	920,000	841,260
7.	Sales		1,300,000	
8.	Earnings	12,203,350	7,073,000	9,968,050
	Total	27,547,182	29,002,740	20,127,100

3.5 INDEPENDENT REVENUE (SURPLUS):

In the year under review, independent revenue revealed a Surplus of **N4, 735,050** (Four million, seven hundred and thirty-five thousand, fifty Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2021(N)	Estimate 2022 (N)	Actual 2022(N)	Surplus 2022(N)
1.	Rates	3,881,650		1,840,000	1,840,000
2.	Fines				
3	Earnings	12,203,350	7,073,000	9,968,050	2,895,050
	Total	16,085,000	7,073,000	11,808,050	4,735,050



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3.6 INDEPENDENT REVENUE (DEFECIT):

In the year under review, independent revenue revealed a Deficit of **₦13,610,690**(Thirteen million, six hundred and ten thousand, six hundred and ninety Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2021 (₦)	Estimate 2022 (₦)	Actual 2022(₦)	Deficit 2022 (₦)
1	Direct Tax	-	1,780,000	-	1,780,000
1.	License	8,733,582	10,179,350	7,452,670	2,726,650
2.	Fees	708,600	7,750,420	25,120	7,725,300
	Fine	2,020,000	920,000	841,260	78,740
3.	Sales		1,300,000	-	1,300,000
	Total	11,462,182	21929,770	8,409,050	13,610,690

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 **₦1,568,512,790** (one billion, five hundred and sixty- eight million, five hundred and twelve thousand, seven hundred and ninety Naira) during the year under review, but in the actual the sum of **₦406,355,085**(four hundred and six million, three hundred and fifty-five thousand, eighty five Naira) was realized. This represents 26% of the total budgeted amount. The details are shown below:

S/N	DESCRIPTION	Actual 2021 (₦)	Estimate 2022(₦)	Actual 2022 (₦)
1.	Transfer from CRF	76,660,632	568,512,790	265,534,329
2.	External Loans LGC	168,984,908	1,000,000,000	140,820,757
	Total	245,645,540	1,568,512,790	406,355,085

3.8 CAPITAL RECEIPTS (SURPLUS):

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



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3.9 CAPITAL RECEIPTS (DEFICIT):

In the year under review a deficit of **₦1,162,157,705** (one billion one hundred and sixty-two million, one hundred and fifty-seven thousand, seven and five Naira) was reported by the Local Government Council. The origin of this deficit is from External loans of the local government and consolidated revenue funds.

3.10 CAPITAL EXPENDITURE:

According to Director of Finance's report for the year under review, the sum of **₦1,568,512,790** (One billion, five hundred and sixty-eight million, five hundred and twelve thousand, seven hundred and ninety Naira) was budgeted, while on the actual the capital expenditure of the local government stood at **₦330,454,679** (three hundred and thirty million, four hundred and fifty-four thousand, six hundred and seventy-nine Naira). This represents 21% of the estimated figure. The details are shown as per table below: -

S/N	DESCRIPTION	Actual 2021 (₦)	Estimate 2022(₦)	Actual 2022 (₦)
1.	Administrative Sector	98,551,914	320,000,000	115,888,765
2.	Economic Sector	30,311,953	863,512,790	41,399,977
3.	Social Services Sector	40,480,734	385,000,000	173,165,937
	Total	169,344,601	1,568,512,790	330,454,679

3.11 EXCESS CAPITAL EXPENDITURE:

During the year under review a savings of **₦1,238,058,111** (one billion two hundred and thirty-eight million, fifty-eight thousand, one hundred and eleven Naira) was revealed in all the three sectors as shown in the table below: -

S/N	DESCRIPTION	Actual 2021 (₦)	Estimate 2022(₦)	Actual 2022 (₦)	Savings 2022(₦)
1.	Administrative Sector	98,551,914	320,000,000	115,888,765	204,111,235
2.	Economic Sector	30,311,953	863,512,790	41,399,977	822,112,813
3	Social Services Sector	40,480,734	385,000,000	173,165,937	211,834,063
	Total	169,344,601	1,568,512,790	330,454,679	1,238,058,111



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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 **₦316, 741,380** (Three hundred and sixteen million, seven hundred and forty-one thousand, three hundred eighty Naira) was budgeted by this local government as personal cost for the year. While in the actual the net sum of **₦159,944,800** (one hundred and fifty-nine million, nine hundred and forty-four thousand, eight hundred Naira) was paid to 1,303 staff of the local government. This resulted to a saving of **₦156, 796,580** (one hundred and fifty-six million, seven hundred and ninety six thousand, five hundred and eighty Naira).

3.14 OVERHEAD CHARGES:

During the year under review the estimated overhead cost of the local government was **₦460, 100,000** (Four hundred and sixty million one hundred thousand Naira). Whereas the actual expenditure for the year stood at **₦460, 650,972** (Four hundred and sixty million, six hundred and fifty thousand, nine hundred and seventy-two Naira), this resulted to a deficit of **₦550,972** (five hundred and fifty million, nine hundred and seventy two thousand, nine hundred and sixty Naira)

3.15 CONSOLIDATED REVENUE FUND CHARGES

The budgeted figure of consolidated revenue fund charges for the year under review of this Local Government was **₦699,088,530** (six hundred and ninety-nine million eighty-eight thousand, five hundred and thirty Naira) while the actual expenditure for the year stood at **₦739,235,262** (Seven hundred and thirty-nine million, two hundred and thirty-five thousand, two hundred and sixty-two Naira). This resulted to a savings of **₦40,146,732** (forty million, one hundred and forty-six thousand, seven hundred and thirty-two Naira). The table below shows the full details: -

S/N	DESCRIPTION	ACTUAL 2021 (₦)	ESTIMATED 2022(₦)	ACTUAL 2022(₦)	SAVINGS/DE FICIT 2022(₦)
1.	Primary Sch. Teachers Sal	313,506,849	330,000,000	295,838,660	34,161,340
2.	Training Funds	8,639,399	12,000,000	11,594,864	405,136
3.	Contribution to Emirate	50,847,012	65,374,240	56,897,598	8,476,642
4.	Contribution to Pension	85,714,286	85,714,290	82,500,000	3,214,290
5.	Common Services	28,286,213	30,000,000	27,395,271	2,604,729
6.	Agency for Mass Edu. Salary	39,907,212	41,000,000	38,086,296	2,913,704
	PHC Staff salary	127,375,716	135,000,000	119,375,716	215,624,282
	Traditional Rulers Salary			(39,711,143)	(39,711,143)
	Salary of New S/Administrator ADCs			(60,642,857)	(60,642,857)
	Salary of Special Assistant			(7,192,857)	(7,192,857)
	Total	654,276,687	699,088,530	739,235,262	(40,146,732)

3.16 CRF CHARGES-PUBLIC DEBT CHARGE:

During the year under review the estimated Public debt charge of the local government was **₦152,170,000** (One hundred and fifty-two million one hundred and seventy thousand Naira). Whereas the actual expenditure for the year stood at **₦454, 214,072** (four hundred and fifty-four million, two hundred and fourteen thousand, seventy-two Naira). This resulted to a deficit of **₦302,044,072**(three hundred and two million, forty-four thousand, seventy two Naira).

4.0 GENERAL RECOMMENDATIONS

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

1. Non reconciliation in the cash book was as a result of inadequate 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. 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.
3. 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.
4. Outstanding Payment Voucher; the missing payment vouchers should be trace and forwarded for examination or otherwise would be considered un- vouched expenditure. Which would be recovered from the officer controlling the vote

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 2021 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)
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