



ZAMFARA STATE OF NIGERIA **REPORT**

of the
AUDITOR GENERAL
FOR LOCAL GOVERNMENTS

ON IPSAS (CASH)

GENERAL PURPOSE FINANCIAL STATEMENTS
of

MARADUN LOCAL GOVERNMENT

For The Year Ended
31st December 2022



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OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ZAMFARA STATE

ZAMFARA STATE OF NIGERIA

☎ 204868

P.M.B. 01015, Gusau

Date: 11th July, 2023

Ref. No: LGA/VOL/212

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 6th October, 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 28th October, 2022 by this office for their oversight function and further necessary action.



2.0 OTHER OBSERVATIONS

2.1 ANNUAL ESTIMATES:

The delay in 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 UNBUDGETED REVENUE:

During the year under review it was observed that, the sum of **₦ 660,618,098** (six hundred and sixty million, six hundred and eighteen thousand, ninety-eight Naira) was received from Exchange gain difference, excess bank charges recovered, distribution of Non-oil excess account, share of ecological fund, share electronic money transfer 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 **₦6,991,395** (six million, nine hundred and ninety one thousand, three hundred and ninety-five Naira) was reported by the local government as transfer from cash deposit Sanusi, Abubakar S/Fawa Dambo, 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 cash books maintained for the period under review were fairly maintained, the cash books are free from cancellations and alterations. Only that the cash books were observed non-balancing and reconciliation with the bank was not done, at the end of every month.

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 period under review, the sum of **₦160,632,816** (one hundred and sixty million six hundred and thirty-two thousand eight hundred and sixteen) was observed the value of the missing payment vouchers, representing salary figure of the local government.

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 11 files were approved from the local Government which consist of 7 voluntary/compulsory retirement and 4 death staff with their total benefits standing at **₦12,929,564 (twelve million, nine hundred and ninety thousand, five hundred and sixty-four 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, 531,625 (one million five hundred and thirty-one thousand, six hundred and twenty-five Naira)** for the pension funds.

2.9 INVESTMENTS:

As at 31st December, 2022 the investment value stood at **₦109,647,661.00 (One hundred and nine million, six hundred and forty-seven thousand, six hundred and sixty-one naira1**. The investment holding is as shown below: -

S/N	NAME OF THE COMPANY	VALUE 2022 (₦)	VALUE 2021 (₦)
1	Oceanic Bank	-	-
2	Kaduna Textile	-	-
3	CCNN Sokoto	-	-
4	Sokoto Cement Co.	-	-
5	SICL Communication	-	-
6	Ashaka Cement Co	297,000	297,000
7	NNPC Nig.	-	-
8	FSB International Bank	-	-
9	Bank Of the North	-	-
10	Gusau fertilizer Co.	2,000,000	2,000,000
11	T/Mafara Bricks B. Ind.	2,000,000	2,000,000
12	Intercontinental Bank	1,350,000	1,350,000
13	Bright way Solid Min. Dev. Co	104,000,661	104,000,661
	TOTAL	109,647,661	109,647,661



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2.10 REPAYMENT OF EXTERNAL LOANS (INCLUDING SERVICES)

The sum of **₦1, 185,774,254.00** (One billion one hundred and eighty-five million, seven hundred and seventy-four thousand, two hundred and fifty-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 **₦1,711,003,680** (one billion, seven hundred eleven million, three thousand, six hundred and eighty Naira) **while** the actual collection for the year was **₦1,547,627,752** (One billion, five hundred and forty seven million, six hundred and twenty-seven thousand, seven hundred and fifty-two Naira). The actual revenue represents 90% 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	1,443,344,348	1,711,003,680	1,547,627,752
	Total	1,443,344,348	1,711,003,680	1,547,627,752

3.2a STATUTORY ALLOCATION (DEFICIT):

In the year under review a deficit of **₦163, 375,928** (One hundred and sixty-three million, three hundred and seventy-five thousand, nine hundred and twenty-eight Naira) was revealed as per statutory Allocation. This represents 10 % shortage of the projected Statutory Allocation revenue as shown below:

S/N	DESCRIPTION	Actual 2021 (₦)	Estimate 2022 (₦)	Actual 2022 (₦)	Deficit 2022 (₦)
1.	Statutory Allocation	1,443,344,348.	1,711,003,680	1,547,627,752	163,375,928
	Total	1,443,344,348	1,711,003,680	1,547,627,752	163,375,928

3.2a STATUTORY ALLOCATION (SURPLUS):-

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



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3.3 VAT ALLOCATION:-

During the year under review, the estimated figure of the value added tax was **₦718,906,640** (seven hundred and eighteen million, nine hundred and six thousand, six hundred and forty Naira), while the actual received was to total of **₦898,887,989** (eight hundred and ninety-eight million, eight hundred and eighty-seven thousand, nine hundred and eighty-nine naira), that represent over and above of 125% of the projected revenue, as shown below:-

S/N	DESCRIPTION	Actual 2021 (₦)	Estimate 2022 (₦)	Actual 2022 (₦)
1.	VAT	736,744,738	718,906,640	898,887,989
	Total	746,744,738	718,906,640	898,887,989

3.3a VAT ALLOCATION(SURPLUS):-

During the period under review, value added tax revealed a surplus of **₦179,981,349** (one and seventy nine million ,nine hundred and eighty one thousand ,three hundred and forty nine naira) 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	736,744,738	718,906,640	898,887,989	179,981,349
	Total	736,744,738	718,906,640	898,887,989	179,981,349

3.3b VAT ALLOCATION(DEFICIT):-

For the period under review no deficit was made in respect of value added tax by the local government.



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3.4 INDEPENDENT REVENUE:

During the year under review, the estimated Independent Revenue of this local government was **N36, 100,000** (thirty six million, one hundred thousand, Naira) **while** the actual collection for the year was **N34,838,760** (thirty four million, eight hundred and eight and thirty eight thousand, seven hundred and sixty Naira) The actual revenue represents 97% of the total projected Independent revenue. The details are as per table below:

S/N	DESCRIPTION	Actual 2021 (₦)	Estimate 2022 (₦)	Actual 2022 (₦)
1	Rate	9,631,600	-	7,585,600
2.	License	3,646,250	6,600,400	2,497,100
3.	Mining Rents	9,819,300		
4.	Royalties			
5.	Fees	4,341,250	9,116,910	12,528,020
6.	Fines	2,019,600	690,140	1,784,460
7.	Sales		6,842,260	
8.	Earnings	11,104,000	8,683,290	10,443,580
9.	Sales/Rent on Govt. Buildings		1,161,900	
10.	Sales/Rent on Lands & Others	191,000.	748,200	
11.	Repayments-General			
12.	Investment Income		815,700	
13.	Interest Earned		1,441,200.	
	Total	40,753,000	36,100,000	34,838,760

3.5 INDEPENDENT REVENUE (SURPLUS):

In the year under review, independent revenue revealed a surplus of **₦13,851,320**(Thirteen million, eight hundred and fifty one thousand, three hundred and twenty Naira). The table below give full details: -

S/N	DESCRIPTION	Actual 2021 (₦)	Estimate 2022(₦)	Actual 2022 (₦)	Surplus 2022 (₦)
1.	Rate	9,631,600	-	7,585,600	7,585,600
2	Fees	4,341,250	9,116,910	12,528,020	3,411,110
3	Fines	2,019,600	690,140	1,784,460	1,094,320
4	Earning	11,104,000	8,683,290	10,443,580	1,760.290
	Total	27,096,450	18,490,340	32,341,660	13,851,320



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3.6 INDEPENDENT REVENUE (DEFICIT):

In the year under review, independent revenue revealed a Deficit of **₦15, 112,560** (fifteen million, one hundred and twelve thousand, five hundred and sixty Naira). The table below gives full details: -

S/N	DESCRIPTION	Actual 2021 (₦)	Estimate 2022 (₦)	Actual 2022 (₦)	Deficit 2022 (₦)
1.	License	3,646,250	6,600,400	2,497,100	4,103,300
3.	Sales		6,842,260	-	6,842,260
4.	Sales/Rent on Govt. Buildings		1,161,900		1,161,900
5.	Sales/Rent on Lands & Others	191,000	748,200		748,200
6.	Investment Income		815,700	-	815,700
7.	Interest Earned		1,441,200	-	1,441,200
	Total	15,631,300	38,292,970	6,838,350	15,112,560

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, 409,539,240** (one billion, four hundred and nine million, five hundred thirty-nine thousand, two hundred and forty Naira) during the year under review, but in the actual the sum of **₦404, 109,176** (four hundred and four million, one hundred nine thousand, one hundred and seventy-six Naira) was realized. This represents just 28.6% of the total budget amount. The details are shown below:

S/N	DESCRIPTION	Actual 2021 (₦)	Estimate 2022 (₦)	Actual 2022 (₦)
1.	Transfer from CRF	80,616,577	409,539,240	264,473,971
2.	External Loans LGC	167,562,240	1,000,000,000	139,635,206
	Total	249,178,817	1,409,539,240	404,109,177

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 **₦1,005,430,063.00** (one billion five million, four hundred and thirty thousand, sixty three Naira) was reported by the Local Government.

3.10 CAPITAL EXPENDITURE:

According to Director of Finance's report for the year under review, the sum of **₦1,409,539,240** (One billion, four hundred and nine million, five hundred and thirty nine thousand two hundred and forty Naira) was budgeted, while on the actual the capital expenditure of the local government stood at **₦328,113,123** (three hundred and twenty-eight million, one hundred and thirteen thousand, one hundred and twenty three Naira). This represents 23% of the estimated figure. The details are shown as per table below: -

S/N	DESCRIPTION	Actual 2021 (₦)	Estimate 2022 (₦)	Actual 2022 (₦)
1.	Administrative Sector	97,722,219	377,164,620	115,224,010
2.	Economic Sector	30,056,760	691,674,620	41,181,037
3.	Social Services Sector	40,139,932	340,700,000	171,708,076
	Total	167,918,911	1,409,539,240	328,113,123

3.11 EXCESS CAPITAL EXPENDITURE:

During the year under review a savings of **₦1,081,426,117.00** (One billion eighty one million, four hundred and twenty-six thousand, one hundred and seventeen 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	97,722,219	377,164,620	115,224,010	261,940,610
2.	Economic Sector	30,056,760	691,674,620	41,181,037	650,493,583
	Social Services Sector	40,139,932	340,700,000	171,708,076	168,991,924
	Total	167,918,911	1,409,539,240	328,113,123	1,081,426,117



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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 **₦281, 774,010** (two hundred and eighty-one million, seven hundred and seventy four thousand, ten Naira) was budgeted by this local government as personal cost for the year. While in the actual the net sum of **₦160, 632,816** (one hundred and sixty million, six hundred and thirty two thousand, eight hundred sixteen Naira) was paid to **1,236** staff of the local government and its ADC. This resulted to a savings of **₦121, 141,194** (one hundred and twenty one million, one hundred and forty-one thousand, one hundred and ninety-four Naira).

3.14 OVERHEAD CHARGES:

During the year under review the estimated overhead cost of the local government was **₦554, 000,000** (Five hundred and fifty-four million, Naira). Whereas the actual expenditure for the year stood at **₦472, 013,838**. (Four hundred and seventy-two million, thirteen thousand, eight hundred and thirty-eight Naira), this resulted to a saving of **₦81, 986,162** (eighty-one million, nine hundred and eighty-six thousand, one hundred and sixty-two 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 **₦544, 396,550** (five hundred and forty-four million, three hundred and ninety six thousand, five hundred and fifty Naira) while the actual expenditure for the year stood at **₦573, 408,252** (Five hundred and seventy-three million, four hundred and eight thousand, two hundred and fifty-two Naira). This resulted to a deficit of **₦29, 011,702** (Twenty nine million, eleven thousand, seven hundred and two Naira). Table below gives the details:

S/N	DESCRIPTION	ACTUAL 2021 (₦)	ESTIMATED 2022 (₦)	ACTUAL 2022 (₦)	SURPLUS/ DEFICIT 2022 (₦)
1.	Primary Sch. Teachers Sal	239,841,158	285,845,400	208,225,584	57,619,816
2.	Training Funds	8,576,941	15,700,700	11,503,359	4,197,341
3.	Contribution to emirate	50,411,794	61,780,600	56,443,124	5,337,476
4.	Contribution to Pension	85,714,286	88,000,500	82,500,000	5,500,500
5.	Common Services	28,039,988	25,600,000	27,261,557	(1,661,557)
6.	Agency for Mass Edu. Salary	31,270,620	28,769,000	30,889,136	(2,120,136)
7.	PHC Staff salary	49,038,636	58,700,350	49,038,636	9,661,714
8.	Traditional Rulers Salary	-	-	(39,711,143)	(39,711,143)
9.	Salary of New S/Administrator ADCs	-	-	(60,642,857)	(60,642,857)
10.	Salary of S pecial Assistance	-	-	(7,192,857)	(7,192,857)
	Total	492,896,423	544,396,550	573,408,252	(29,011,702)

3.16 CRF CHARGES- PUBLIC DEBT CHARGE:

During the year under review the estimated Public debt charge of the local government was **N173, 300,520** (One hundred and seventy-three million, three hundred thousand five hundred and twenty Naira). Whereas the actual expenditure for the year stood at **N520, 437,487** (five hundred and twenty million, four hundred and thirty seven thousand, four hundred and eighty-seven Naira). This resulted to a deficit of **N347, 136,967** (three hundred and forty seven million, one hundred and thirty-six thousand, nine hundred and sixty-seven Naira).

4.0 GENERAL RECOMMENDATIONS

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

1. Lack of reconciliation in the cash books which was as a result of in adequate 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. The missing payment vouchers should be trace and forwarded for examination or otherwise its would be regarded as un-vouch expenditure which would be recover from the officer controlling the vote

4.0 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.

5.0 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 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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