



ZAMFARA STATE OF NIGERIA
REPORT
of the
AUDITOR GENERAL
FOR LOCAL GOVERNMENTS

ON IPSAS (CASH)

GENERAL PURPOSE FINANCIAL STATEMENTS
of

TALATA MAFARA LOCAL GOVERNMENT

For The Year Ended

31ST DECEMBER 2023



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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: 20th January, 2023

Ref. No: LGA//VOL/215

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 2023 was submitted to this office on 13th march, 2024.

1.3 PREVIOUS AUDITOR'S GENERAL REPORTS:

The previous year i.e. 2022 financial year audit report was submitted to the Honorable House of Assembly on 30th November, 2023 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 months of March to June

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 **₦1,023,105,118.00** (one billion twenty-three million, one hundred and five thousand, one hundred and eighteen Naira) was received from distribution of Non-oil excess account, share of electronic money transfer, Share of ecological fund, share Forex Equalization, Share of Solid Mineral, Share of FGN Treasury Crude Account, Share Of Exchange Rate Differential, Share of Additional Fund FGN and Share of Refund FGN (SURE-P) 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 **₦20,765,179** (twenty million, seven hundred and sixty-five thousand, one hundred and seventy-nine Naira) was reported by the local government as transfer from Amsabam Construction Venture Gov't Agencies and Cash Deposit by Caliphate & others. 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: the treasury cash book for the period under review revealed the improper maintenance of treasury cash book, since it reflect the failure of the treasury to carry out, reconciliation between the cash books and bank statements which make the monthly balancing of the cash book impossible, therefore the financial memoranda provision of section 14; 34(i) and 19; 1 were not adhere to.

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, so also the local government budget was prepared according to IPSAS approved format.

c. Payment Vouchers: some payment vouchers were observed not properly documented. And this abnormality contradicts the provision of financial memoranda chapter 14.4(8)

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.

e. internally generated revenue IGR; during the year under review internally generated revenue for the period of January to may2023 was not posted to the cashbook.



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 3 files were approved from the local Government which consist of 2 voluntary/compulsory retirement and 1 death staff with their total benefits standing at **₦5,635,554** (five million, six hundred and thirty-five thousand, five hundred and fifty-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 **₦193,308** (one hundred and ninety-three, thousand three hundred eight Naira) for the pension funds.

2.9 INVESTMENTS:

As at 31st December, 2023 the investment value stood at **₦106, 722,875.00** (One hundred and six million, seven hundred and twenty-two thousand, eight hundred and seventy-five naira). The investment holding is as shown below: -

| S/N | NAME OF THE COMPANY | VALUE 2023 (₦) | VALUE 2022 (₦) |
|-----|-------------------------------|--------------------|--------------------|
| 1 | Gamji Bank | 59,699 | 59,699 |
| 2 | Sokoto Invest, Co Ind. | - | - |
| 3 | CCNN Sokoto | 200,000 | 200,000 |
| 4 | Nigerian Merchant Bank Plc. | 33,300 | 33,300 |
| 5 | First Bank Plc. | 66,600 | 66,600 |
| 6 | Zamfara Investment Co. | - | - |
| 7 | Urban Dev. Bank Plc. | 500,000 | 500,000 |
| 8 | FSB International Bank | - | - |
| 9 | Unity Bank (BON) | 422,615 | 422,615 |
| 10 | Zamfara Fertilizer Co. | - | - |
| 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 |
| 14 | Micro Finance Bank | - | - |
| | TOTAL | 106,722,875 | 106,722,875 |



2.10 REPAYMENT OF EXTERNAL LOANS (INCLUDING SERVICES)

The sum of **₦269, 621,116.00** (two hundred and sixty-nine million, six hundred and twenty-one thousand, one hundred and sixteen 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 **₦1,545,215,110** (One billion, five hundred and forty-five million, two hundred and fifteen thousand, one hundred and ten Naira) **while** the actual collection for the year was **₦1,242,322,651** (One billion, two hundred and forty-two million, three hundred and twenty-two thousand, six hundred and fifty-one Naira). The actual revenue represents 80% of the total projected revenue. Also this can be seen as per table below:-

| S/N | DESCRIPTION | Actual 2022 (₦) | Estimate 2023 (₦) | Actual 2023 (₦) |
|-----|----------------------|--------------------|----------------------|--------------------|
| 1. | Statutory Allocation | 1,147,162,879 | 1,545,215,110 | 1,242,322,651 |
| | Total | 1,147,162,879 | 1,545,215,110 | 1,242,322,651 |

3.2 STATUTORY RECEIPTS (DEFICIT):

In the year under review a deficit of **₦302,895,459** (three hundred and two million, eight hundred and ninety-five thousand, four hundred and twenty-nine Naira) was revealed as per statutory Allocation. This represents 20 % shortage of the projected Statutory Allocation revenue as shown below:

| S/N | DESCRIPTION | Actual 2022 (₦) | Estimate 2023 (₦) | Actual 2023(₦) | Deficit 2023 (₦) |
|-----|-------------------------|----------------------|----------------------|----------------------|---------------------|
| 1. | Statutory Allocation | 1,147,162,879 | 1,545,215,110 | 1,242,322,651 | 302,895,459 |
| | Total | 1,373,575,455 | 1,625,630650 | 1,475,162,879 | 302,895,459 |

3.2a STATUTORY RECEIPTS (SURPLUS):-

There is no surplus made in respect to statutory receipt for the year under review by this local government.



3.3 VAT RECEIPTS:

During the year under review, the value added tax was estimated to the sum of **₦966,456,960** (nine hundred and sixty- six million, four hundred and fifty-six thousand, nine hundred and sixty Naira). Whereas the actual was to sum of **₦1,239,037,183** (one billion two hundred and thirty-nine million, thirty-seven thousand, one hundred eighty-three Naira) it represent an over and above 128% of the projected revenue, as shown below:-

| S/N | DESCRIPTION | Actual 2022 (₦) | Estimate 2023 (₦) | Actual 2023 (₦) |
|-----|--------------|--------------------|----------------------|--------------------|
| 1. | VAT | 906,328,570 | 966,456,960 | 1,239,037,183 |
| | Total | 906,328,570 | 966,456,960 | 1,239,037,183 |

3.3a VAT RECEIPTS (SURPLUS):-

For the period under review a surplus of **₦272,580,223.00** (Two hundred and seventy-two million, five hundred and eighty thousand, two hundred and twenty-three Naira) was revealed and it represent 28% rise on the total projected revenue as can be seen in the table below: -

| S/N | DESCRIPTION | Actual 2022 (₦) | Estimate 2023 (₦) | Actual 2023 (₦) | Surplus 2023 (₦) |
|-----|-----------------|--------------------|----------------------|--------------------|---------------------|
| 1. | VAT Allocatio n | 906,328,570 | 966,456,960 | 1,239,037,183 | 272,580,223 |
| | Total | 906,328,570 | 966,456,960 | 1,239,037,183 | 272,580,223 |



3.4 INDEPENDENT REVENUE:

During the year under review, the estimated Independent Revenue of this local government was **₦46,759,720** (forty-six million, seven hundred and fifty-nine thousand, seven hundred and twenty Naira) **while** the actual collection was **₦37,930,205.00** (Thirty-seven million, nine hundred and thirty thousand two hundred and five Naira) the actual revenue represents almost 81% of the projected revenue.

| S/N | DESCRIPTION | Actual 2022 (₦) | Estimate 2023 (₦) | Actual 2023 (₦) |
|-----|--------------------------------|--------------------|----------------------|--------------------|
| 1. | Rate | 7,979,300 | 2,000,000 | 8,574,350 |
| 2. | Licenses | 1,826,350 | 15,500,000 | 2,445,200 |
| 5. | Fees | 6,882,380 | 12,500,000 | 6,055,010 |
| 6. | Fines | 1,904,400 | | 2,488,710 |
| 8. | Earnings | 8,994,820 | 16,759,720 | 12,305,350 |
| 10. | Sales/Rent on Lands and Others | 210,530 | | 482,850 |
| 13. | Interest Earned | | | 5,167,705 |
| 14. | Re-Imbursement | | | 411,030 |
| 15. | Total-Independent | 27,797,780 | 46,759,720 | 37,930,205 |

3.5 INDEPENDENT REVENUE (SUPLUS):

In the year under review, independent revenue revealed a surplus of **₦15,124,645.00** (fifteen million, one hundred and twenty-four thousand, six hundred and forty-five Naira). The table below gives full details: -

| S/N | DESCRIPTION | Actual 2022 (₦) | Estimate 2023 (₦) | Actual 2023 (₦) | Surplus 2023 (₦) |
|-----|--------------------------------|--------------------|----------------------|--------------------|---------------------|
| 1. | Rate | 7,979,300 | 2,000,000 | 8,574,350 | 6,574,350 |
| 2 | Fine | 1,904,400 | - | 2,488,710 | 2,488,710 |
| 3 | Sales/Rent on lands and others | 210,530 | - | 482,850 | 482,850 |
| 4 | Interest earn | | | 5,167,705 | 5,167,705 |
| 5 | Re-inbursement | | | 411,030 | 411,030 |
| | Total | 10,094,230 | 2,000,000 | 17,124,645 | 15,124,645 |



3.6 INDEPENDENT REVENUE (DEFICIT):

In the year under review, independent revenue revealed a Deficit of **₦23,954,160.00** (twenty-three million, nine hundred and fifty-four thousand, one hundred and sixty Naira). The table below gives full details: -

| S/N | DESCRIPTION | Actual 2022 (₦) | Estimate 2023 (₦) | Actual 2023 (₦) | Deficit 2023 (₦) |
|-----|--------------|--------------------|----------------------|--------------------|---------------------|
| 1. | Licenses | 1,826,350 | 15,500,000 | 2,445,200 | 13,054,800 |
| 2 | Fees | 6,882,380 | 12,500,000 | 6,055,010 | 6,444,990 |
| 2. | Earnings | 8,994,820 | 16,759,720 | 12,305,350 | 4,454,370 |
| | Total | 17,703,550 | 44,759,720 | 20,805,560 | 23,954,160 |

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 **₦1,630,007,870.00** (One billion, six hundred and thirty million, seven thousand, eight hundred and seventy Naira) during the year under review, but in the actual the sum of **₦2,558,110,709.00** (Two billion five hundred and fifty-eight million, one hundred and ten thousand, seven hundred and nine Naira) was realized. This represents 157 % of the total budget amount. The details are shown below:

| S/N | DESCRIPTION | Actual 2022 (₦) | Estimate 2023 (₦) | Actual 2023 (₦) |
|-----|---------------------|--------------------|----------------------|----------------------|
| 1. | Transfer from CRF | 248,955,724 | 630,007,870 | 1,209,007,331 |
| 2. | External Loans LGC | 132,916,589 | 1,000,000,000 | - |
| 3 | (NTB)Fixed Deposit | - | - | 1,149,728,495 |
| 4 | Other Internal Loan | - | - | 199,374,884 |
| | Total | 381,872,313 | 1,630,007,870 | 2,558,110,710 |

3.8 CAPITAL RECEIPTS (DEFICIT):

In the year under review no deficit was reported by this local government in respect of capital receipts



3.9 CAPITAL RECEIPTS (SURPLUS):

In the year under review a surplus of **₦928, 102,840.00** (nine hundred twenty-eight million, one hundred and two thousand, eight hundred and forty Naira) was reported by the Local Government Council.

3.10 CAPITAL EXPENDITURE:

According to Director of Finance's report for the year under review, the sum of **₦1,630,007,870.00** (One billion, six hundred and thirty million, seven thousand, eight hundred and seventy, Naira) was budgeted, while on the actual the capital expenditure of the local government stood at **₦1,291,435,453.00** (one billion two hundred and ninety-one million, four hundred and thirty-five thousand, four hundred and fifty-three Naira). This represents 79 % of the estimated figure. The details are shown as per table below: -

| S/N | DESCRIPTION | Actual 2022 (₦) | Estimate 2023 (₦) | Actual 2023 (₦) |
|-----|------------------------|--------------------|----------------------|----------------------|
| 1. | Administrative Sector | 111,456,787 | 285,000,000 | 516,022,269 |
| 2. | Economic Sector | 39,940,282 | 1,015,000,000 | 344,316,904 |
| 3. | Social Services Sector | 163,446,257 | 330,007,870 | 431,096,280 |
| | Total | 314,843,326 | 1,630,007,870 | 1,291,435,453 |

3.11 EXCESS CAPITAL EXPENDITURE:

During the year under review a savings of **₦338,572,417.00** (Three hundred and thirty-eight million, five hundred and seventy-two thousand, four hundred and seventeen naira) was revealed in one sector as shown in the table below: -.

| S/N | DESCRIPTION | Actual 2022 (₦) | Estimate 2023 (₦) | Actual 2023 (₦) | Savings 2023 (₦) |
|-----|------------------------|--------------------|----------------------|----------------------|---------------------|
| 1. | Administrative Sector | 111,456,787 | 285,000,000 | 516,022,269 | (231,022,269) |
| 2. | Economic Sector | 39,940,282 | 1,015,000,000 | 344,316,904 | 670,683,096 |
| | Social Services Sector | 163,446,257 | 330,007,870 | 431,096,280 | (101,088,410) |
| | Total | 314,843,326 | 1,630,007,870 | 1,291,435,453 | 338,572,417 |

3.12 CAPITAL EXPENDITURE (DEFICIT):

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



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

The sum of **₦478, 180,950.00** (four hundred and seventy-eight million, one hundred and eighty thousand, nine hundred and fifty Naira) was budgeted by this local government as personal cost for the year. While in the actual the net sum of **₦217,224,378.00** (two hundred and seventeen million, two hundred and twenty-four thousand, three hundred and seventy-eight Naira) was paid to **1,596** staff of the local government. This resulted to a savings of **₦260,956,572.00** (two hundred and sixty million, nine hundred and fifty-six thousand, five hundred and seventy-two Naira).

3.14 OVERHEAD CHARGES:

During the year under review the estimated overhead cost of the local government was **₦475,689,380.00** (four hundred and seventy-five million, six hundred and eighty-nine thousand, three hundred and eighty Naira). Whereas the actual expenditure for the year stood at **₦575,669,448.00** (five hundred and seventy-five million, six hundred and sixty-nine thousand, four hundred and forty-eight Naira), this resulted to a deficit of **₦99,980,068.00** (ninety-nine million, six hundred and nine hundred and eighty thousand, sixty-eight Naira)

3.15 CONSOLIDATED REVENUE FUND CHARGES

The budgeted figure of consolidated revenue for the year under review was **₦600, 000,000.00** (six hundred million, Naira), while the actual expenditure for the year stood at **₦699, 648,689.00** (six hundred and ninety-nine million, six hundred and forty-eight thousand, six hundred and eighty-nine Naira). This resulted to a deficit of **₦99,648,689.00** (ninety-nine million, six hundred and forty-eight thousand, six hundred and eighty-nine Naira). The table below shows the full details: -

| S/N | DESCRIPTION | ACTUAL 2022 (₦) | ESTIMATED 2023 (₦) | ACTUAL 2023 (₦) | SAVINGS 2023 (₦) |
|-----|------------------------------------|--------------------|-----------------------|--------------------|---------------------|
| 1. | Primary Sch. Teachers Sal | 450,835,248 | 330,000,000 | 458,834,648 | (128,834,648) |
| 2. | Training Funds | 10,884,145 | 10,000,000 | 10,483,344 | (483,344) |
| 3. | Contribution to Emirate | 53,864,346 | 55,000,000 | 53,907,947 | 1,092,053 |
| 4. | Contribution to Pension | 82,500,000 | 55,000,000 | 50,000,000 | 5,000,000 |
| 5. | Common Services | 25,901,695 | 25,000,000 | 24,892,762 | 107,238 |
| 6. | Agency for Mass Edu. Salary | 25,374,436 | 25,000,000 | 24,105,708 | 894,292 |
| 7. | PHC Staff Salary | 78,462,852 | 100,000,000 | 77,424,281 | 22,575,719 |
| 8. | Traditional Rulers Salary | 39,711,143 | - | | |
| 9. | Salary of New S/Administrator ADCS | 60,642,857 | - | | |
| 10. | Salary of Special Assistant | 7,192,857 | - | | |
| | Total | 835,469,580 | 600,000,000 | 687,689,894 | (99,648,689) |



3.16 CRF CHARGES- PUBLIC DEBT CHARGE:

During the year under review the estimated Public debt charge of the local government was **₦160, 000,000.00** (One hundred and sixty million, Naira). Whereas the actual expenditure for the year stood at **₦543, 898,747.00** (five hundred and forty-three million, eight hundred and ninety-eight thousand, seven hundred and forty-seven Naira). This resulted to a deficit of **₦56, 101,253** (fifty-six million, one hundred and one thousand, two hundred and fifty-three 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 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. Effort should be made to make sure that all payment vouchers are properly documented and arrange in their respective batches
5. Well trained and able staff should deploy to take good care of the IGR for sustainability of the local Government.

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 2022 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)
AUDITOR GENERAL
FOR LOCAL GOVERNMENTS

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