



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF SOKOTO STATE FOR THE YEAR ENDED 31ST DECEMBER, 2022

1.0 BACKGROUND

Section 125(2) and (5) of the Constitution of the Federal Republic of Nigeria 1999 (as Amended) and Audit Law No. 4 of 2020 and No.11 of 2021 as amended requires me to submit my report on the Accountant-General's Financial statements to the Honourable State House of Assembly within 90 days upon receipt of the statements from the Accountant-General. The Financial Statements of the Government of Sokoto State for the year ended 31st December, 2022 were submitted to me on 8th May, 2023 vide letter reference No: CAG/561/Vol. I.

The Financial Statements and accompanying notes to the statements have been prepared in accordance with the provisions of the International Public Sector Accounting Standards (IPSAS) Cash Basis and a standardized National Chart of Accounts (NCoA) have been adopted by the Sokoto State Government in the preparation of the General Purpose Financial Statements (GPFS).

In accordance with section 125(2) and (5) of the Constitution of the Federal Republic of Nigeria 1999 (as amended), I have examined and certified the accounts of the Government of Sokoto State for the year ended 31st December, 2022 subject to the comments and observations contained in this report.

1.2 AUDITOR-GENERAL REPORTS: Certified Auditor-General's report for the financial years up to 31st December, 2021 have been submitted to the Honourable House of Assembly as stipulated in section 125(5) of the 1999





amended constitution of the Federal Republic of Nigeria. Most of the reports have been discussed and finalized between the Public Accounts Committee and the affected accounting officers.

2.0 GENERAL OBSERVATIONS:

2.1 Preparation of Financial Statement: It has been noted that the Financial Statements for the year ended 31st December, 2022 was prepared in accordance with IPSAS Cash Basis. The Attention of the Accountant General was earlier drawn formerly to prepare the 2022 Financial Statements on IPSAS Accrual. Despite this formal request by this Office, the accounts were prepared on IPSAS Cash Basis. The Public Accounts Committee of the Honourable House is here advised to direct the Accountant-General to prepare the 2023 onward Financial Statements on IPSAS Accrual Basis. This is to meets the Standards and requirements of the Financial Reporting Council of Nigeria and the Federal Government FAAC Subcommittee of the Federal Ministry of Finance. The need to comply and prepare these accounts on IPSAS Accrual Cannot be overemphasized.

2.2 BESDA Project: BESDA Project accounts from Inception to date were not been released to this office for normal audit exercise despite several request made to the custodian of these accounts i.e Sokoto State Universal Basic Education Board (SUBEB) Sokoto.

2.3 Cash Survey: Cash survey of Government Ministries, Department and Agencies was not conducted by the Office of the Accountant-General during the period under review, as such cash survey and bank balances reports was not submitted to my office.





2.4 Imprest Warrants: Most imprest warrants were either not fully retired or not retired at all especially those that were partly paid. It is expedient to the Office of the Accountant General to note that Imprest Warrants are to be fully paid for the MDAs to retire them fully.

2.5 Board of Survey Reports: As mentioned in my previous reports to the Honourable House of Assembly, Board of Survey reports were not being sent to my Office as required by stores regulation No:1792. It has therefore become necessary to implore the Honourable House to use all available means at its disposal to make the Honourable Commissioner Ministry of Finance take action on the Board to comply with the above quoted regulation.

2.6 Annual Estimates: As stated in the previous year's report it has virtually become the practice that printed annual estimate are not timely made available as expected. This practice has persisted to date. Printed estimate are very essential in the analysis of expenditure and revenue return particularly in the aspect of classification, furthermore they are vital guide in the control and management of public funds as well as monitoring of budget implementation. In view of this, the Budget and Economic Planning Ministry should be urged to always print the estimates on time and make same available as timely as possible to all stake holders particularly my office.

2.7 Bank Reconciliation: A bank reconciliation statement is a process that explains the difference on a specified date between the bank balance shown in an organization's bank statement, as supplied by the bank and the





corresponding amount shown in the organization's own accounting records (Cash book). It was observed that many MDAs didn't prepare bank reconciliation which in turns affects the preparation of monthly trial balance.

2.8 Cash Book: Is primary book where transactions regarding cash receipts and payments are recorded in a chronological order of dates with explanations and balance is drawn at the end of the day or a particular period. The need to open, maintain and update this important record cannot be overemphasised. It was noted with disheartening that this vital is not being maintain by most organization contrary to laid down financial regulations.

2.9 Vote Book: A vote book is an accounting book which is used to record and monitor expenditure in the public sector. The information on this book is subject to auditing to ensure that budgets are well-controlled and coincide with financial regulations.

2.10 Fixed Assets Register: Fixed asset register is an accounting tool used to keep list of various assets that an organization owns and is used to summarise both accounting and depreciation expenses. The purpose of maintaining a fixed asset register is to keep track record of the book value of assets and depreciation charged over a period of time. A fixed assets register is also a useful means of easily identifying the items within the organization by assigning each item a unique identification number or code. It is an essential and valuable tool for any organization. It not only helps keep track of the value of its fixed assets, but it can also help an organization to understand its overall valued from fixed assets such as land, building, vehicle etc it owns. This important records was observed not being maintained by almost all organizations contrary to financial instruction No: 0816. It may





not be an overemphasis to inform all Accounting Officers the importance of this accountability and transparency document, particularly with the transition issues, from the Cash Basis to Accrual, becoming long overdue. It is only with the maintenance and updating of register that detail of Legacy Assets (IPSAS,33), particularly Property, Plant and Equipment (PPE) will readily be obtainable within appropriate time, for accounting and reporting purposes.

2.11 Stores and Stores Records: Store verification and stock taking conducted during the period under review revealed that, stores records were not properly maintained or not maintained by Ministries/Departments/Agencies contrary to stores regulations No: 0307.

2.12 Non Response to Audit Queries/Observations: It has become a practice that most Ministries/Departments/Agencies are not responding to audit queries/observations; even though their attentions is always drawn to His Excellency's directives that all audit queries/observations must be fully and promptly replied to within a stipulated period given. The Ministries, Departments and Agencies (MDAs) and their Accounting Officers are reverting to the situation in the past where they did not promptly respond to audit observations. I am concerned about this development, which is a major setback to our accountability process. Where accounting officer fail to respond to queries, the implication is that they have no explanations to offer. They should be compelled by the Public Accounts Committees to comply with the audit recommendation on such issues.





2.13 Salary Record Cards: As reported in my previous reports, I was made to understand that the Accountant-General has made available salary record cards to all the Ministries and other government organizations but are yet to be put to use. Accountant General should direct his Finance Officers to do so immediately, as it helps in verification of staff and salaries paid to them.

2.14 Loss of Cash and Stores: No loss of cash or stores was reported to my office during the period under review.

2.15 Contract Notifications: The situation remain the same as reported in the previous years that contract agreements were not being forwarded to my office unless I assign an officer to request. There is therefore the need for the Secretary to the State Tenders Board to promptly be sending these documents along with their bills of quantities & agreements to my office since it forms the basis for verification of capital projects being carried out by the Government.

2.16 Returns on Government Vehicles: No rendering of quarterly returns on Government vehicles to the office of the Auditor-General from Ministries/Departments and Boards/Parastatals as required under stores regulation No. 1796 was made during the year under review. The Permanent Secretary of each Ministry having vehicles or tractors in his charge should submit such returns on stores form 76 to the Ministry of Finance with a copy to the Auditor-General within twenty one days of the end of each calendar quarter showing the stage reached on disposal of all vehicles for which replacements have been approved. Vehicles replaced in previous quarter will





continue to be included until their final disposal has been shown in a return. Nil returns are required, except from Ministries having no vehicles or tractors in their charge.

It is alarming to note that even with the number of vehicles and tractors being acquired by the State Government, this office did not receive even a single return on vehicles from any government Ministry or organization. This attitude could lead to serious consequences leading to government vehicles getting missing without detection and recovery.

2.17 INTERNAL CONTROL SYSTEM: The internal control system is the whole system of control financially or otherwise put in place by management to run the business of government in an orderly manner to ensure strict adherence to its policies and secure as far as possible the assets. It has been observed that the Internal Audit Unit of various MDAs has not been effectively performing their duties as expected. This affects the objectivity, subjectivity and independence in reporting events. In addition, most of the internal auditors are not professionally qualified and lack experience for effective and objective based service delivery. In view of this, it is therefore recommended as follows:

- Strengthening of Internal Audit Directorate in the Ministry of Finance to be monitoring and supervising Internal Audit Unit of various MDAs. This will promote check and balances in the system.
- Appointing more qualified audit staff with cognate experience in auditing and accounting profession.
- Training and retraining of internal auditors to enhance their competencies and independence.





2.18 Monthly Revenue Collection Returns: As mentioned in the previous year's reports it is a requirement that all accounting officers should render on regular basis monthly revenue collection returns to the office of the Accountant-General and the Auditor-General to facilitate effective revenue collection, articulation and projection. None of such reports were received in this office during the year contrary to the provision of the financial instruction No: 0854. It is therefore, no wonder that revenue shortfalls were alarming due to arbitrary forecast without basis. The Accountant-General is requested to ensure that regular revenue collection returns are made to this office appropriately.

2.19 Non-Compliance with Financial Instructions. Cases of non-compliance to procedures laid down by the Financial Instruction in respect of imprest accounting process are grossly very rampant under various MDAs. This covers both standing and special imprest all to public officials who decline to retire his/her amount as at when due and therefore refuse to be accountable. Imprest must not be regarded as pocket monies, they must be accounted fully at the end of specific service delivery, officials are not relieve of responsibility until such amount are brought to account as required by Financial regulation No:1101/1108.

2.20 Internal Audit General

During the period under review it was observed with great dismay that this office does not receive any Internal Auditor's report from all the MDAs which would appear that the functions of Internal Audit were not performed by the Internal Auditors. It is therefore recommended that the Internal Audit Directorate of the





Ministry of Finance should be reactivated so as to ensure full functioning and effective performance of Internal Auditors in the State.

2.21 Outstanding Matters:

1. Deductions made on behalf of various Association/Union were not remitted to the beneficiaries on time or not remitted at all.
2. Preparation of Parastatals Financial Statement: It was observed that most Parastatals did not submit their financial statement to this office for audit review. It was further observed that most of the finance Officer's could not prepare the financial statement due to technical gap. It is advised that only competent officers are posted to these Parastatals by Ministry of Finance and proper re-training and capacity building of Officers across the state is done to fill the gap.

2.22 Non Budget Performing MDA's: During the Period under review, it was observed that the some Ministries, Departments and Agency recorded zero (0) performances in both Overhead and Capital Expenditure as detailed below:

2.2.1 Overhead Cost: Eighteen (18) MDA's was observed to have recorded zero (0) overhead expenditure for the period of 1st January, 2022 to 31st December, 2022 as follows:

1. SOSACAT
2. Local Government Service Commission





3. Local Government Pension Board
4. Hisbah Board
5. Ministry of Establishment and Pension
6. College of Agriculture Wurno
7. IFAD
8. Nigeria CARES- Fadama Programme
9. SECCO
10. UNDP
11. Sokoto State Housing Corporation
12. Sokoto College of Legal and Islamic Studies
13. State Agency for Mass Education
14. State Agency for Nomadic Education
15. State College of Basic and Remedial Studies
16. College of Nursing Science
17. College of Midwifery Tambuwal
18. Sultan Abdulrahman School of Health Tech.





2.2.2 Capital Expenditure: Thirty Two (32) MDA's was observed to have recorded zero (0) Capital expenditure as against the budgeted figure for the period of 1st January, 2022 to 31st December, 2022 as follows:

1. House of Assembly Service Commission
2. Sokoto State Independent Electoral Commission
3. Ministry for Home Affairs
4. SADP
5. Hisbah Board Sokoto
6. Sokoto Central Market
7. SECCO
8. Ministry of Culture and Tourism
9. State Bureau of Statistics
10. Office of the Surveyor General
11. Law Reform Commission
12. Ministry of Youth and Sport Development
13. Commission for Persons Living with Disabilities
14. State Agency for Mass Education
15. Sultan Maccido Institution





- 16.State Agency for Mass Education
- 17.State Agency for Nomadic Education
- 18.State Library Board
- 19.Female Education Board
- 20.Shehu Shagari College of Education
- 21.State College of Basic and Remedial Studies
- 22.Umaru Ali Shinkafi Polytechnic Sokoto
- 23.Arabic and Islamic Education Board
- 24.Sokoto State Contributory Health Care Management Agency
- 25.Primary Health Care Development Agency
- 26.Orthopaedic Hospital Wamakko
- 27.College of Nursing Sciences
- 28.Sultan Abdulrahman School of Health Tech.
- 29.Ministry of Environment
- 30.Parks and Garden
- 31.Ministry for Local Govt. and Chieftaincy
- 32.Ministry of Social Welfare and Community Dev.





2.23 Revenue Shortfall: During the period under review, revenue shortfall on various revenue subheads were observed as per table below:

ITEMS	ACTUAL	BUDGETED	VARIANCE
Licenses	125,212,734.00	415,112,650.00	- 289,899,916.00
Mining Rents	717,000.00	33,000,000.00	- 32,283,000.00
Fees	2,473,079,494.16	3,054,671,232.06	- 581,591,737.90
Fines	78,043,799.11	145,700,000.00	- 67,656,200.89
Sales	2,100,731,786.51	4,543,290,905.12	- 2,442,559,118.61
Earnings	69,450,784.09	795,274,850.00	- 725,824,065.91
Rent of Government Buildings	1,488,526.08	220,000,000.00	- 218,511,473.92
Rent on Lands and Others	27,980,822.50	952,750,000.00	- 924,769,177.50
Repayments	924,244,081.17	2,819,899,132.92	- 1,895,655,051.75
Other Investment Income	148,000,200.00	165,000,000.00	- 16,999,800.00
Interest Earned	-	41,250,000.00	- 41,250,000.00

2.3 SALARIES AND ALLOWANCES: Examination of personal emolument records for the period of 1st January, 2022 to 31st December, 2022 highlighted the following observations:

1. Ministry of Works and Transport:

a. During staff audit conducted for the period under review it was observed that an overpayment of salary was made to the under mentioned staff:

- i. Bello Umar 106296 25,251.71
- ii. Lawali Jibril 105140 128,495.64





Ministry of Finance has been directed to make appropriate adjustment in respect of the officers' salary.

- b. Two Officers were due for retirement i.e Bello Isa Kafinta 106121 and Tukur A. Tukur 137667 but their names continue to appear in the state payroll. Meanwhile the Finance Ministry has been requested to remove their names from the payroll.

2. **Ministry of Finance:** Six (6) officers were discovered due for retirement but continue to draw salary as follow:

- | | |
|---------------------------|--------|
| a. Muhammad Muazu | 101221 |
| b. Bodinga Attahiru Aliyu | 101643 |
| c. Sambo Ummaru | 101022 |
| d. Danjuma Ibrahim | 105605 |
| e. Bello Aliyu | 101391 |
| f. Rabiu Muhammad | 103413 |

Meanwhile, the Ministry of Finance has been directed to remove their names from the payroll.

3. **Universal Basic Education Board:** During staff audit for the year under review three (3) officers were discovered due for retirement but continue to draw salary as follow:

- | | |
|--------------------|--------|
| a. Babuga A. Garba | 221338 |
|--------------------|--------|





- b. Garba Sodangi 221138
- c. Bello Haliru 221106

Ministry of Finance has been directed to remove their names from the payroll.

4. **Shehu Shagari College of Education:** Four (4) officers of the Institution were discovered due for retirement but continue to draw salary as follow:

- a. Umar Abubakar Bado 206083
- b. Haruna Abubakar 224084
- c. Bello Bawa 205822
- d. Usman Mohammed 206102

Meanwhile, the Ministry of Finance has been directed to remove their names from the payroll.

5. **Ministry of Women Affairs:** Three (3) officers were discovered due for retirement but continue to draw salary as follow:

- a. Wadata Malami 105746
- b. Muhammad Abdullahi Sokoto 134074
- c. Zuwaira Amadu 134941

Meanwhile, the Ministry of Finance has been directed to remove their names from the payroll.

6. **School of Nursing Sokoto:** Three (3) officers of the Institution were overpaid salaries as follows:





- | | | |
|--------------------|--------|-------------|
| a. Hassan Shehu | 225117 | N50,074.57 |
| b. Aliyu Abdullahi | 223055 | N156,950.69 |

(b) The following staff were discovered not existing but their names appears in the salary payroll:

- | | |
|-----------------------|--------|
| a. Amina Muhammad | 133702 |
| b. Maryam Aminu | 272119 |
| c. Murjanatu Abubakar | 272120 |

Meanwhile, the Ministry of Finance has been directed to make adjustment as well as remove the names of the non existing staff from the payroll.

7. **Ministry of Agriculture:** Five (5) officers were discovered due for retirement but continue to draw salary as follow:

- | | |
|-------------------|--------|
| a. Dange Garba | 100270 |
| b. Ibrahim Umar | 100402 |
| c. Sambo Maikano | 133562 |
| d. Garba Aliyu | 100325 |
| e. A. Usman Kebbe | 100005 |

(b) Two (2) officers of the Ministry were discovered dead but their salary continue to appear in the state payroll as below:





- a. Asmau Muhammad 100626
- b. Bello Kurma 134290

Meanwhile, the Ministry of Finance has been directed to remove their names from the payroll.

8. Ministry of Basic and Secondary Education: twenty six (26) officers of the Ministry were discovered due for retirement but continue to draw salary as follow:

- a. Inno Alh. Mode 134116
- b. Sabira Yahaya 137012
- c. Dije Tudun Wada 137012
- d. Abubakar Shuaibu 101912
- e. Aminu M. Kasim 102043
- f. Malami G. Bello 133470
- g. Saudi Isa 133879
- h. Mohd Abdullahi 102548
- i. Halima Abdullahi 135030
- j. Muazu Alh. Ada 138761
- k. Ummu Isah 133147
- l. Mamman Burge 133120





m. Haruna Maje	133104
n. Yashe Umar	134208
o. Labbo Sardauna	133428
p. Maryam Abdullahi	135750
q. Musa Ahmad Wurno	102549
r. Bello Garba Sifawa	133074
s. Bello Umar Sokoto	135551
t. Sani Bako	102741
u. Larai Isa	102451
v. Shuaibu Mohd	133011
w. Garba Mohd	134157
x. Abubakr Mohd	133296
y. Idris Aliyu	133299
z. Dauda Mohd	102196

Meanwhile, the Ministry of Finance has been directed to remove their names from the payroll.

9. **Ministry of Science and Technology, Sokoto:** Eight (8) officers of the Ministry were discovered due for retirement but continue to draw salary as follow:





- | | |
|--------------------|--------|
| a. Muhammad Bashir | 218916 |
| b. Maimunatu Ahmad | 421890 |
| c. Aliyu Abubakar | 229661 |
| d. Sahabi Gwazzai | 206746 |
| e. Amadu Abubakar | 224916 |
| f. Adamu Musa | 219077 |
| g. Hafsi Abubakar | 206473 |
| h. Altine Musa | 206273 |

Meanwhile, the Ministry of Finance has been directed to remove their names from the payroll.

10. **Ministry for Water Resources** : Four (4) officers were discovered due for retirement but continue to draw salary as follow:

- | | |
|----------------------|--------|
| a. Abubakar Ahmad | 105263 |
| b. Garba Ahmed Gandi | 105346 |
| c. Nasiru Aminu | 138859 |
| d. Faruku Garba | 139054 |

The Ministry of Finance has been directed to remove their names from the payroll.





11.Primary Health Care Agency: Four (4) officers were discovered due for retirement but continue to draw salary as follow:

- | | |
|------------------------|--------|
| a. Umar Faruk Tambuwal | 229078 |
| b. Bashiru Abba | 228288 |
| c. Abdullahi Ya’u | 228293 |
| d. Maliki Isah | 228299 |

Meanwhile, the Ministry of Finance has been directed to remove their names from the payroll.

12.Ministry of Establishment and Pension: Fourteen (14) officers were discovered due for retirement but continue to draw salary as follow:

- | | |
|-------------------------|--------|
| a. Habibu Bello | 103079 |
| b. Mohd Namadida | 103104 |
| c. Aliyu Bello | 138126 |
| d. Sani D/Daji | 103141 |
| e. Abdullahi Mohd | 106111 |
| f. Bello Shehu | 136048 |
| g. Ibrahim Umar | 104542 |
| h. Fadimatu Ahmad Gandi | 138061 |





i. Hadiza M. Iya	102257
j. Dahiru Mohd Rikina	104356
k. Malami Dangaladima	119336
l. Mohd Lawal Iadan	137085
m. Manliyatu A. Adeyemi	138081
n. Aminu B. Muhammed	102036

Meanwhile, the Ministry of Finance has been directed to remove their names from the payroll.

13. Specialist Hospital, Sokoto: Fifteen (15) officers were discovered due for retirement but continue to draw salary as follow:

a. Abdullahi Abdulmumin	204772
b. Hauwau Isa Tori	204812
c. Aisha Muhammad	204843
d. Alh. Nakano	204856
e. Shehu Malami	205520
f. Lawali Abubakar	210161
g. Muhammad Ali	219609
h. Rashid Suleiman	231408





Meanwhile, the Ministry of Finance has been directed to remove their names from the payroll.

14. Ministry of Budget and Economic Planning: Three (3) officers were discovered due for retirement but continue to draw salary as follow:

a. Labaran Yahaya	135222
b. Aishatu Umar	119300
c. Malami Umar	101213

Meanwhile, the Ministry of Finance has been directed to remove their names from the payroll.

3.0 REPORT AND QUERIES FOR THE YEAR 2022

3.1 MINISTRY OF CULTURE AND TOURISM

Audit Inspection: Audit inspection conducted for the period of 1st January, 2022 to 31st December, 2022 revealed the following:

1. Bank Reconciliation statement was not prepared by the Ministry for the whole period under review.
2. Payment vouchers amounting to seven million, three hundred and sixty seven thousand naira (N7,367,000.00) were without necessary supporting documents contrary to financial instruction No. 0703.
3. Vote book was not properly kept by the Ministry for the period under consideration.
4. The Ministry does not have Fixed Asset register in its custody contrary to exiting rules and regulation.
5. Cash Book was not properly maintained by the Ministry during the period under review.





6. The operation of Finance Department of the Ministry is not complying with the financial procedures by not properly keeping accounting records as required by the laws.

3.2 MINISTRY OF BASIC AND SECONDARY EDUCATION

Audit Inspection: Audit inspection conducted for the period of 1st January, 2022 to 31st December, 2022 revealed the following:

1. Payment for rehabilitation of some blocks of classroom and hostels in some secondary schools in the State was made through various Payment Vouchers amounting to ninety five million, two hundred and forty six thousand(N95,246,000). However, the payment voucher neither supported nor accompanied with any necessary document to justify the purpose of the expenditure contrary to financial instruction No. 0703.
2. The sum of forty eight million, one hundred and ten thousand naira (N48,110,000.00) was paid to Alh. Ummaru Liman Suru for the supply of stationeries and equipments to the Ministry. The payment voucher was supported with a receipt. However in the event of confirmation from the stores, the Store Officer attested that not a single of the said item was supplied and taken to the store.





3. Payments amounting to twenty four million, eight hundred and seventy eight thousand, six hundred naira (N24,878,600) was made without Management/Chief Executive approval, at the same not Jobbing Order and SRV was attached to the payment voucher.
4. The sum of two million, three hundred and twelve thousand (N2,312,000.00) was refunded by West African Examination Council (WAEC) as overpayment. It was observed that the money was expended without any documentation as well as approval from His Excellency.
5. The sum of twenty nine million, one hundred and thirty five thousand (N29,135,000) was due for transfer to Arabic and Islamic Education Board for Accreditation and Registration and SAI SSCE Examination Registration as per approval out of which only the sum of eighteen million, four hundred and fifty nine thousand naira was remitted to NBAIS leaving a balance of ten million, six hundred and seventy five thousand, eight hundred and thirty nine naira (N10,675,839.00) unaccounted.
6. Records of revenue generation on various heads and subhead were not presented by the Ministry.
7. Vote book was not properly kept by the Ministry for the period under consideration.
8. The Ministry does not have Fixed Asset register in its custody contrary to exiting rules and regulation.
9. Cash Book was not properly maintained by the Ministry during the period under review.





3.3 MALARIA ELIMINATION AGENCY

Audit Inspection: Audit inspection conducted for the period of 1st January, 2022 to 31st December, 2022 revealed the following:

1. The sum of twenty two million, eight hundred and eighty thousand naira (N22,800,000) was paid for the purpose of expenditure not disclosed contrary to the provision of financial instruction no. 0703.
2. The agency deliberately refused to present its financial records to the audit inspection team for the period of 01/01/2022 to 31st December, 2022.
3. Fictitious Cash receipt for expenditure totaling to (N9,650,000.000) was attached to the payment voucher. This is a fraudulent act and contrary to the existing financial instruction.

3.4 SULTAN MACCIDO INSTITUTE FOR QURAN AND GENERAL STUDIES

Audit Inspection: Audit inspection conducted for the period of 1st January, 2022 to 31st December, 2022 revealed the following:

1. The sum of (N6,233,823.44) stood as accounted money which the institution spend from the revenue generated, to which no evidence was presented to justify the purpose to which the expenditure was made.
2. The institution raised and pay the sum of fourteen million, nine hundred and eighty thousand, eight hundred and ninety naira (N14,980,890.00) for expenditure neither disclosed nor justified.





3. The institution is violated revenue generation rules that requires all money to be paid into board of internal revenue account, instead cash collection were made by the institution, thereby establishing room for fraudulent activities.

3.5 MARYAM ABACHA HOSPITAL

Audit Inspection: Audit inspection conducted for the period of 1st January, 2022 to 31st December, 2022 revealed the following:

1. The sum of ten million, eight hundred and twenty seven thousand naira, five hundred and seventy naira (N10,827,570) was received by the hospital as cash allocation. Meanwhile all the expenditure incurred by the hospital was supported with forged documentation. This appears not in other and fraudulent contrary to the existing financial regulations.

3.6 SPECIALIST HOSPITAL, SOKOTO

Audit Inspection: Audit inspection conducted for the period of 1st January, 2022 to 31st December, 2022 revealed the following:

1. The sum of eighty six thousand, two hundred and seventy five thousand (N86,275.00) from the revenue generated could not be accounted for as there were no any evidence to justify where the money was expended.





2. The sum of four million, four hundred and forty six thousand, six hundred and eighty naira (N4,446,680.00) stood as amount expended.

3.7 JUDICIAL SERVICE COMMISSION

Audit Inspection: Audit inspection conducted for the period of 1st January, 2022 to 31st December, 2022 revealed the following:

1. The sum of six million, two hundred and seventy thousand naira (N6,270,000.00) paid to Buhari Umar and other members as DTA allowance for travelling to Abuja was paid directly to Buhari Umar's account only instead of to the beneficiaries' account. Moreover, the expenditure was not supported with any evidence inform of invitation letter, air ticket and hotel bill among others contrary to the financial instruction 0703.

3.8 VERIFICATION OF RETIREMENT BENEFIT:

The sum of one billion, one hundred and eighty two million, one hundred and thirty four thousand, six hundred and eighty six naira, thirteen kobo (N1,182,134,686.13) was approved for the payment of Live Gratuity, Death Gratuity as well as Contract gratuity for the period of 1st January, 2022 to 31st December, 2022 as follows:





Live Gratuity: The sum of nine hundred and eighty three million, one hundred and ninety five thousand, four hundred and five naira, thirteen kobo (N983,195,405.13) was approved for the payment of live gratuity for two hundred and forty four officers (244).

Death Gratuity: Death gratuity for fifty four (54) officers amounting to one hundred and seventy two million, twenty one thousand, five hundred and forty four naira, twenty five kobo (N172,021,544.22) was approved for payment during the period under review.

Contract Gratuity: Thirty six (36) officer's files were approved for payment of contract gratuity amounting to six million, four hundred and six thousand, four hundred and sixty seven naira, fifty five kobo (N6,406,467.55) for the period under review.

Negative Balances: Verification of retirement benefits revealed that overstay in services resulted into negative balances of the retiring benefits of eighteen (18) offices amounting to nine million, nine hundred and seventy two thousand, six hundred and seventy one naira, eighty eight kobo (N9,972,671.88):

3.9 MINISTRIES/DEPARTMENTS AND AGENCY'S WHOSE WORK IS IN PROGRESS

1. Ministry of Health
2. Ministry for Social Welfare
3. Ministry of Agriculture





4. Ministry for Local Government
5. Ministry for Home Affairs
6. Ministry for Women Affairs
7. Sultan Bello Secondary School
8. Ministry for Religious Affairs
9. College of Nursing and Midwifery Sciences
10. Primary Health Care Development Agency
11. Noma Hospital
12. Local Government Staff Pension Board
13. Primary School Staff Pension Board
14. Umaru Ali Shinkafi Polytechnic
15. NG-Care Programme
16. Sustainable Development Goal (SDG)

3.10 CAPITAL PROJECTS: The following contracts were awarded by the State Government for the period under review. Various Staff of this office has been posted to carry out audit inspection on these projects. Meanwhile, the status and situation of the contracts will be reported after the completion of the audit exercise in the subsequent report.





1. SSTB/7/5/2020: Construction of Flyover Bridge (P-SPAN) awarded to M/S CCECC Nig. Ltd at the cost of N3,382,541,725.71
2. SSTB/8/5/2020: Construction of Flyover Bridge (362m) Runjin Sambo Round About awarded to M/S CCECC Nig. Ltd at the cost of N3,449,137,973.36.
3. SSTB/11/5/2020: Dualization of Maituta Road, Sokoto awarded to M/S K&E Engineering Nig. Ltd at the cost of N278,214,288.35.
4. SSTB/9/5/2020: Construction of Tashar Illela-More Road Block and Construction of SPAN Bridge awarded to M/S Afdin Construction Ltd at the cost of N2,856,660,943.36
5. SSTB/14/7/2020: Construction of 8.3km Road from K. Kimba-Zamau awarded to BEEFAR Construction Nig. Ltd at the cost of N212,745,886.25
6. SSTB/13/7/2020: Construction of New Government Girls Science Academy Kasarawa awarded to M/S Calder Construction Co. Ltd at the cost of N2,401,965,633.00
7. SSTB/9/5/2021: Construction of State Internal Revenue Complex awarded to M/S Construction art Ltd at the cost of N1,180,213,717.00
8. SSTB/5/4/2020: Construction of Sokoto State University Teaching Hospital awarded to Calder Construction Company Ltd at the Cost of N5,605,534,106.22





9. SSTB/5A/4/2020: Construction of Premier Hospital Tambuwal awarded to M/S SAZAK ACRES Bridge Co. Ltd at the cost of N1,767,166,017.36
10. SSTB/13A/7/2020: Construction of Premier Hospital S/Birni awarded to M/S STCC Group of Companies Nig. Ltd at the cost of N1,780,795,020.32
11. SSTB/3/2021: Rehabilitation of Shagari-Tureta Road awarded to M/S GRAHEBORS Construction Co. Ltd at the cost of N7,654,952,441.51
12. SSTB/13A/7/2020: Construction of New Abdullahi Bara'u D/Daji Secondary School awarded to Erbil Project Consulting Nig. Ltd at the cost of N2,170,984,430.00





4.0 APPROPRIATION AUDIT

4.1 INTRODUCTION: This section of the report is meant to focus on the achievements or otherwise of the revenue target as well as extent of compliance with expenditure limits as provided in the various appropriation warrants issued to the Accountant-General.

4.2 RECURRENT REVENUE: Examination of the financial statements submitted by the Accountant-General for the year ended 31st December, 2022 revealed that the total recurrent revenue accrued to the Government from 1st January, 2022 to 31st December, 2022 stood at (N114,946,710,297.45). This shows an increase of eighteen billion, sixty seven million, three hundred and six thousand, three hundred and eighty naira, fifty five kobo (N18,067,306,380.55) over the previous year's revenue of ninety six billion, eight hundred and seventy nine million, four hundred and three thousand, nine hundred and sixteen naira, ninety kobo (N96,879,403,916.90).

4.3 RECURRENT EXPENDITURE

Further examination of the financial statements revealed that the actual government recurrent expenditure during the year under review stood at seventy three billion, eight hundred and thirty seven million, three hundred and seven thousand, seven hundred and fifty three naira, seventy two kobo (N73,837,307,753.72).

Comparative analysis shows that there is an increase in government expenditure to the tune of nine billion, six hundred and eighteen million, nine hundred and twenty seven thousand, two hundred and eighty five naira, eighteen kobo (N9,618,927,285.18) over the previous years' expenditure of sixty four billion, two hundred and eighteen million, three hundred and eighty thousand, four hundred and sixty eight naira, fifty four kobo (N64,218,380,468.54).

4.4 CAPITAL RECEIPTS

The government's actual capital receipts for the year ended 31st December, 2022 as extracted from the Financial Statements submitted by the Accountant-General stood at seventy eight billion, five hundred and twenty six





million, six hundred and twenty eight thousand, four hundred and ninety nine naira, eighty five kobo (N78,526,628,499.85). An increase in capital receipt amounting to three billion, nine hundred and ten million, two hundred and forty nine thousand, two hundred and twenty naira, eighty four kobo (N3,910,249,220.84) was recorded in the current year over the previous year's revenue of seventy four billion, six hundred and sixteen million, three hundred and seventy nine thousand, two hundred and seventy nine naira, one kobo (N74,616,379,279.01).

4.5 CAPITAL EXPENDITURE

The government's capital expenditure for the year ended 31st December, 2022 as revealed by the statements submitted by the Accountant-General stood at seventy five billion, nine hundred and ninety six million, four hundred and ninety nine thousand, five hundred and three naira, twenty four kobo (N75,996,499,503.24). When compared with the previous year's figure of sixty two billion, three hundred and seventy nine million, three hundred and four thousand, one hundred and ninety nine naira, thirty five kobo (N62,379,304,199.35) a significant decrease in government expenditure amounting to thirteen billion, six hundred and seventeen million, one hundred and ninety five thousand, three hundred and three naira, eighty nine kobo (N13,617,195,303.89) was observed.

4.6 CASH AND BANK BALANCES: During the period under review, Sokoto State Government maintain different bank accounts with a credit balance three billion, fifty seven million, three hundred and twenty five thousand, ninety five naira (N3,057,325,095.43) as per report submitted by the Accountant-General. There was no cash in Hand as at 31st December, 2022 despite provisions of Financial Instruction No.1401 that requires Board of Survey to be held after close of business on the last working day of each financial year. Before the opening of a business on the 1st day of new year to examine the cash, bank balances and stamps etc held by the treasury cash offices, but however this was not conducted during the year under review.





5. STATEMENT OF OPERATING ASSETS AND LIABILITIES

5.0 INTRODUCTION: The information contained in this report especially in respect of statements No. 1-4 are extracted from the Accountant-General's examined financial statements and annual accounts which included schedules of revenue and expenditure.

5.1 STATEMENT NO. 1

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

Cash Flow from Operating Activities

Receipts

Statutory Allocations	42,291,254,258.81
VAT	26,176,856,721.30
Sub Total Statutory Allocation	68,468,110,980.11
Independent Revenue	
Direct Taxes	17,126,512,830.88
Licences	125,212,734.00
Mining Rents	717,000.00
Fees	2,473,079,494.16
Fines	78,043,799.11
Sales	2,100,731,786.51
Earning	69,450,784.09
Sales/Rent of Government Buildings	1,488,526.08
Sales/Rent on Lands and others	27,980,822.50
Repayment General	776,244,081.17
Investment Income	148,000,200.00





Interest earned	-
Extraordinary items	183,267,042.94
Sub-total: Independent Revenue	23,110,729,101.44
Other Revenue of the State Government	23,367,870,215.90
Total Receipts	114,946,710,297.45
Payments	
Personal Cost (Including Salaries on CRF Charges)	42,022,240,225.30
State Contribution to Pensions	
Overhead Charges	18,164,262,512.77
Consolidated Revenue Fund Charges (including service wide vote)	3,899,378,485.59
Subventions to Parastatals	9,751,426,530.06
Other Operating Activities	-
Transfer to Sinking Fund	-
Other transfers	-
Total Payments	73,837,307,753.72
Net Cash Flow from Operating Activities	41,109,402,543.73
Cash Flow from Investment Activities:	
Capital Expenditure: Administrative Sector	(13,141,831,753.09)
Capital Expenditure: Economic Sector	(39,565,215,450.54)
Capital Expenditure: Law and Justice	(2,000,000,000.00)
Capital Expenditure: Regional Development	-
Capital Expenditure: Social Service Sector	(21,289,452,299.61)
Capital Expenditure: Funded from Aid and Grants	-
Total Capital Expenditure	(75,996,499,503.24)





Sales of Fixed Assets	-
Net Cash Flow from Investment Activities	117,105,902,046.97
Cash Flow from Financing Activities	
Proceeds from Aids and Grants	4,072,523,287.05
Proceeds from External Loans	-
Proceeds from Internal Loans	56,835,372,950.01
Repayment of External Loans (Including Servicing)	(657,786,145.77)
Repayment of Internal Loans (including Service)	(37,530,503,426.68)
Net Cash Flows from Financing Activities	22,719,606,664.61
Movement in other Cash Equivalent Accounts:	
(Increase)/Decrease in Investments	-
Net (Increase)/Decrease in other cash Equivalents	-
Total Cash flow from other Cash Equivalent accounts	-
Net Cash for the year	- 12,167,490,294.90
Cash and its Equivalent as at January 1 st , 2022	15,224,815,390.33
Cash and its Equivalent as at December 31 st , 2022	3,057,325,095.43





5.2 STATEMENT NO 2.

STATEMENT OF ASSETS AND LIABILITIES

This statement represents the balance sheet of the Government. It shows clearly the cash, assets and liabilities of one hundred and six billion, nine hundred and ninety five million, two hundred and forty eight thousand, two hundred and seventeen naira, eighty two kobo (106,995,248,217.82).

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

ASSETS

Liquid Assets

Cash held by Accountant General

CRF Cash Balance	527,196,098.82
CDF Cash Balance	2,530,128,996.61
Pension Account	-
Other Accounts of the Treasury	
Cash Balances of Trust and other Funds	161,250,000.00
Cash Balances with Sub Treasuries	-
Cash held by Ministries, Departments and Agencies	-

Total Liquid Assets **3,218,575,095.43**

Investment and Other Cash Assets

State Investments	3,443,823,129.85
Sinking Fund Investments	-
Imprest	-
Advances	6,025,785,344.58
Revolving Loans Granted	-

Total investment and Other Cash Assets: **94,307,064,647.96**

Total investment and Other Cash Assets: **103,776,673,122.39**

Total Assets **106,995,248,217.82**





PUBLIC FUNDS AND LIABILITIES

PUBLIC FUNDS

Consolidated Revenue Fund	-
Capital Development Fund	-
Sinking funds	-
Trust and other Public Funds	-

Total Public Funds

-

EXTERNAL AND INTERNAL LOANS

External Loans: FGN/STATE/LGC	16,397,988,018.87
FGN/STATE/LGC Bonds and Treasury Bonds	-
Nigerian Treasury Bills (NTB)	-
Development Loan Stock	-
Other Internal Loans (Promissory Note)	-
Internal Loans from other funds	90,595,002,766.24

TOTAL EXTERNAL AND INTERNAL LOANS

106,992,990,785.11

OTHER LIABILITIES

Deposits	-
Creditors	2,257,432.71
Sub-Total Other Liabilities	2,257,432.71

TOTAL OTHER LIABILITIES

106,995,248,217.82

TOTAL PUBLIC FUNDS AND LIABILITIES

106,995,248,217.82





5.3 STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

The total appropriation of five billion, nine hundred and eight million, eight hundred and fifty three thousand, two hundred and eighty one naira, ninety five kobo (**5,908,853,281.95**) was arrived at as follows:

Opening Balance	2,987,740,310.67
ADD: Revenue	
Statutory Allocations: FAAC	42,291,254,258.81
Value Added Tax	26,176,856,721.30
Sub Total Statutory Allocation	68,468,110,980.11
INDEPENDENT REVENUE	
Direct Taxes	17,126,512,830.88
Licences	125,212,734.00
Mining Rate	717,000.00
Fees	2,473,079,494.16
Fine	78,043,799.11
Sales	2,100,731,786.51
Earning	69,450,784.09
Sales/Rent of Government Buildings	1,488,526.08
Sales/Rent on Lands and others	27,980,822.50
Repayment General	776,244,081.17
Investment Income	148,000,200.00
Interest earned	-
Extraordinary items	182,267,042.94
Sub-total: Independent Revenue	23,110,729,101.44





Other Revenue Source of the State Government	23,367,870,215.90
TOTAL REVENUE	114,946,710,297.45
TOTAL FUNDS AVAILABLE (a)	117,934,450,608.12
Less: Expenditure (b)	
Personal Cost (including salaries on CRF charges)	42,022,240,225.30
State contribution to Pension	-
Overhead charges	18,164,262,512.77
Consolidated Revenue fund charges (including service wide vote)	3,899,378,485.59
Subvention to Parastatals	9,751,426,530.06
Other operating Activities	-
OTHER RECURRENT PAYMENTS/EXPENDITURE	
Repayments: External Loans (including servicing)	657,786,145.77
Repayments: Internal Loans (including servicing)	37,530,503,426.66
Total Expenditure (b)	112,025,597,326.17
Operating Balance (a-b)	5,908,853,281.95
APPROPRIATION/TRANSFERS	
Transfer to Capital Development Funds	5,381,657,183.13
Transfer to sinking fund	-
Other transfer	-
Total transfers	5,381,657,183.13
Closing Balance	527,196,098.82





5.4 STATEMENT NO. 4

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

<i>Opening Balance</i>	12,237,075,079.66
ADD: CAPITAL RECEIPTS	
Transfer from Consolidated Revenue Fund	5,381,657,183.13
Aids and Grants	4,072,523,287.05
External Loans	-
Internal Loans	56,835,372,950.01
Total Receipt	66,289,553,420.19
Total Capital Funds Available	78,526,628,499.85
LESS: CAPITAL EXPENDITURE	
Administrative Sector	(13,141,831,753.09)
Economic Sector	(39,565,215,450.54)
Law and Justice	(2,000,000,000.00)
Regional Development	-
Social Service Sector	(21,289,452,299.61)
Funding from Aids and Grants	-
TOTAL CAPITAL EXPENDITURE	(75,996,499,503.24)
Closing Balance	2,530,128,996.61





5.5 STATE INVESTMENTS

Examination of financial statements submitted by the Accountant-General for the year ended 31st December, 2022 revealed that Government investment stood at three billion, four hundred and forty three million, eight hundred and twenty three thousand, one hundred and twenty nine naira (3,443,823,129.85)

Comparative analysis shows an increase of government investment in the year 2022 to the tune of one hundred and three million, four hundred and thirty eight thousand, five hundred and ninety four naira, eighty five kobo (103,438,594.85) over the previous year (2021) investment of three billion, three hundred and forty million, three hundred and eighty four thousand, five hundred and thirty five naira (3,340,384,535.00).

5.6 ADVANCES

Examination of financial statements submitted by the Accountant-General for the year ended 31st December, 2022 revealed that government advances during the year under review stood at six billion, twenty five million, seven hundred and eighty five thousand, three hundred and forty four naira, fifty eight kobo (6,025,785,344.58).

Comparative analysis shows a decrease in government advances to the tune of two hundred and thirty million, seven hundred and seventy thousand, eight hundred and forty four naira, eighty eight kobo (N230,770,844.88) over the previous year's advances of six billion, two hundred and fifty six million, five hundred and fifty six thousand, one hundred and eighty nine naira, forty six kobo (6,256,556,189.46).





5.7 GENERAL RECOMMENDATIONS

In view of the facts that some of the weaknesses in the accounts for the year under reference were also identified in previous audit exercise, I wish to recommend the following:

1. Accounting officers should ensure that audit queries are answered timely to promote accountability which is the hallmark of good governance.
2. Each Ministry, Department and Agency should ensure that bank reconciliation statement is prepared on monthly basis in respect of their accounts.
3. Each Ministry, Department and Agency should close its account at the end of the year and transfer all unspent balances to the Treasury while those with committed fund should obtain Governor's approval.
4. All Ministries, Departments and Agencies should ensure the maintenance of all necessary books of accounts while the vote books (DVEA) should be regularly updated and checked.
5. Accounting officers should be made to clear queries against his/her Ministries/Department or Agency before proceeding for retirement and being paid retirement benefits.
6. All MDAs must maintain contract registers for my examination and inspection.
7. The Ministry of Finance should always appoint Boards of survey teams on time in order to ensure that survey of cash and Bank balances of the various Treasury cash offices are done in line with the financial instruction, notwithstanding whether there are transactions or not.
8. All contract agreement certified photocopies must be forwarded to the Office of the Auditor-General by all Ministries, Departments and Agencies.
9. Parastatals, Agencies, Corporation, Boards and Commissions should send a copy of notification of their staff to the Office of the State Auditor-General, Sokoto.
10. The Treasury Single Account should be strictly adhered to for all revenues accruing to the State Government.





6.0 Conclusion

6.1 Funding: This office is inadequately funded despite provision of Audit Law No. 4 of 2020 and No.11 of 2021 as amended that provides for Budget Funding to this office. This has crippled major activities of this Office to mention but a few, verification of Capital Project among others. It is hoped that the Public Accounts Committee will ensure effective implementation of the Audit Law to achieve effective and efficient service delivery of this office.

6.2 Staffing: This office is currently understaffed in areas of Forensic Audit, Performance Audit and Information Technology Audit, it is expected that with the current global transition to Information Technology and other specialized audit areas. The office should be staffed with technically sound staff in these areas.

The review and test check of the Accounts, Financial Statements and the accompanying Notes were conducted successfully, in accordance with the mandates of our Office as provided by the enabling Laws, Rules and Regulations. All gratitude is to Allah [S.W.T.] for the inspired courage and fortitude that enabled us to accomplish this task. I wish to commend the perseverance and co-operation displayed by the staff of my Office and that of the Office of the State Accountant General throughout the assignment. It is with pleasure we recognize the efforts of the Honourable Members of the State House of Assembly, particularly the Members of the Public Accounts Committee [PAC] in their various oversight functions. We





value their contributions which serve as pillars for accountability in Public Financial Management. Please accept our assurance in moving the State forward in areas of Public Accountability, probity and good stewardship in public governance. May Allah [S.W.T.] continued to guide our affairs.

Lastly, with due regards, we forward this Report with Audit Recommendations on the 2022 Accounts of Sokoto State Government submitted by the Accountant-General to the Honourable State Assembly for consideration.

Mustapha Sahabi Ahmed (FCFA, CPA, CNA FIPMA(UK))

Auditor-General

Sokoto State





7.0 VOTE OF THANKS

I wish to express my gratitude to Allah (SWT) for given us the life and strength to carry out this assignment. I also wish to express my profound gratitude and deep appreciation to His Excellency, the Executive Governor of Sokoto State for his untiring support and encouragement to the Office of the State Auditor-General.

I also wish to thank the Members of the Final Accounts Committee of the office for their untiring support as well as their courage in facing challenges with high sense of responsibility and endurance.

My gratitude also goes to Members of the Final Accounts Committee of Ministry of Finance, Office of the Accountant-General for their effort towards a successful transition to International Public Sector Accounting Standard (IPSAS) Cash basis.

Mustapha Sahabi Ahmed(FCFA, CPA, CNA FIPMA(UK))

Auditor-General
Sokoto State





AUDIT CERTIFICATE

The Financial Statements of the Government of Sokoto State of Nigeria for the year ended 31st December, 2022 have been examined in accordance with the provisions of Section 125 of the 1999 Constitution of the Federal Republic of Nigeria as amended, and Audit Law No. 4 of 2020, and Amended Audit Law No. 11 of 2021. The Audit was conducted in conformity with the Nigeria Standards on Auditing (NSAs) and the International Standards of Supreme Audit Institutions (ISSAI).

The Audit included examination of documents supporting the accounts and disclosure in the Financial Statements. The Audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) Cash Basis and significant estimates made by the Government as well as evaluating the overall Financial Statements presentation and disclosures.

The Financial Control and Management Act 1958 as amended and section 125 of the Constitution of the Federal Republic of Nigeria 1999 places responsibility on the Accountant General of the State to prepare and ensure that Financial Statements fairly reflect the Financial Performance and Position of the State Government.

Special Opinion:

Sokoto State Government is eligible to receive performance-based grant financing from the Federal Government subject to the performance against criteria predefined by the World Bank Assisted Programs. The Expenditure are detailed in the attached General-Purpose Financial Statement of the State Government.

In my opinion, the Financial Statements and the related schedules present fairly in all material respects, the receipts and expenditure incurred by the State for the year ended 31st December, 2022 in accordance with IPSAS subject to comments contained in my report.

Mustapha Sahabi Ahmad (FCFA, CPA, CNA, FICPM (UK))

Auditor-General

Sokoto State



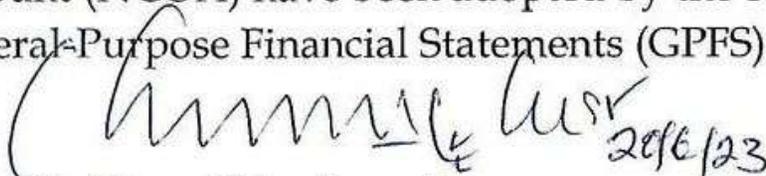


RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been Prepared in Accordance with the provisions of the Public Finance (Control and Management) Acts 1958, as amended. section 24, now CAP 144LFN, 1990, the provisions of the Fiscal responsibility Act 2007 (part XI, 49 (1&3)) enjoin the Accountant General to present to the Auditor General, the Accounts, showing fully the statement of financial position of the financial year, the consolidated revenue fund and other funds specified in the Act.

The Financial Statements comply with the generally accepted Accounting practice. To fulfill accounting and reporting responsibilities the Accountant General is responsible for establishing and maintaining a System of Internal Control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the government.

Moreover, in line with adoption of IPSAS Cash Basis, a Standardized National Chart of Account (NCOA) have been adopted by the Sokoto State Government in the Preparation of General Purpose Financial Statements (GPFS).



Umar B. Ahmad Tambuwal (FCNA, FCPA, FTM)

(JEKADAN TAMBUWAL)

Accountant General

Sokoto State.

