

# **AUDITOR—GENERAL’S REPORT**

## **MACHINA LOCAL GOVERNMENT 2024 FINANCIAL YEAR REPORTS**

**SEPTEMBER, 2025**

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**REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS**  
**ON ACCOUNTS OF MACHINA LOCAL GOVERNMENT FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

**1. INTRODUCTION:**

The Financial Statements of Machina Local Government and relevant operation records for the year ended 31<sup>st</sup> December, 2024 have been examined in accordance with provisions of the Financial Memorandum F.M 39.1 which is also consistent with the provision of the constitution Sec 125 (2) and Sec 85 (2,4-6) of Federal Republic of Nigeria 1999 as amended.

The Annual Financial Statements were prepared in accordance with the provision of International Public Sector Accounting Standard (IPSAS) cash basis adopted by the Federation Allocation Committee (FAC) on the Standardization of Financial reporting of the Federal, States and Local Government councils in Nigeria.

**2. SUBMISSION OF THE REPORTS:**

The Financial Statements of Machina Local Government for the year ended 31<sup>st</sup> December, 2024 was submitted to me on the 6<sup>th</sup> June, 2025.

The provisions of the F.M 32.1 provides that, for prompt and accurate public accountability of public resources, accounts and schedules of all assets and liabilities must be prepared and balanced latest by 31<sup>st</sup> March of the preceding year of operation.

The Accounts and schedule of statements were certified on 24<sup>th</sup> July 2025 in observance of the provisions.

**3. INCOME HIGHLIGHT:**

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Machina Local Government collected the sum of **₦3,675,728,604.00** from Federation account and **₦22,820,239.00** on account of collection from Internal operations of the Revenue Unit of the councils' Treasury. The total sum of **₦3,698,548,843.00** was the certified total income to the council's for the year ended 31 December, 2024.

## STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS

| FAAC 2024 MACHINA LOCAL GOVERNMENT |                       |                                |                         |                      |                            |                            |                      |                       |                      |              |                                |                         |
|------------------------------------|-----------------------|--------------------------------|-------------------------|----------------------|----------------------------|----------------------------|----------------------|-----------------------|----------------------|--------------|--------------------------------|-------------------------|
| MONTH                              | Statutory Allocation  | VAT                            | Exchange Gain           | NON OIL REVENUE      | Excess Bank Charges Refund | Share of Non-Solid Mineral | ECOLOGICAL FUND      | GOOD & VALUABLE       | ADD FAAC             | Intervention | Electronic Money Transfer Levy | Total                   |
| JANUARY                            | 71,639,598.29         | 128,978,444.90                 | 57,183,170.54           |                      |                            |                            | 4,338,797.80         |                       |                      |              | 5,465,859.31                   | 267,605,870.84          |
| FEBRUARY                           | 89,383,029.30         | 111,203,164.44                 | 53,340,781.68           |                      |                            |                            | 3,864,683.34         |                       |                      |              | 4,555,047.29                   | 262,346,706.05          |
| MARCH                              | 3,031,458.20          | 124,873,451.64                 | 114,828,200.21          |                      |                            |                            | 4,281,714.34         | 128,771,285.45        |                      |              | 4,497,732.20                   | 380,283,842.04          |
| APRIL                              | 55,240,219.60         | 146,856,609.85                 | 54,817,387.18           |                      |                            |                            | 3,535,789.76         |                       |                      |              | 4,370,406.32                   | 264,820,412.71          |
| MAY                                | 46,245,996.36         | 133,000,271.27                 | 84,778,259.98           |                      |                            |                            | 7,232,455.91         |                       |                      |              | 5,364,756.72                   | 276,621,740.24          |
| JUNE                               | 25,158,193.58         | 134,663,387.67                 | 96,087,599.20           |                      |                            |                            | 3,637,373.79         |                       |                      |              | 4,493,154.06                   | 264,039,708.30          |
| JULY                               | 20,185,792.21         | 147,271,129.32                 | 92,581,535.98           |                      |                            |                            | 43,446,639.44        |                       |                      |              | 4,685,058.51                   | 308,170,155.46          |
| AUGUST                             | 24,142,008.97         | 167,209,921.13                 | 118,026,346.21          | 2,579,200.42         |                            |                            | 4,686,419.03         |                       |                      |              | 5,570,926.64                   | 322,214,822.40          |
| SEPTEMBER                          | 29,535,299.32         | 153,219,266.51                 | 91,117,579.04           |                      |                            |                            | 7,112,698.54         |                       | 24,850,629.31        |              | 4,431,488.85                   | 310,266,961.57          |
| OCTOBER                            | 17,746,893.00         | 156,708,506.48                 | 90,107,614.84           | 32,584,979.52        |                            |                            | 4,213,184.63         |                       |                      |              | 5,278,140.02                   | 306,639,318.49          |
| NOVEMBER                           | 10,260,507.52         | 185,132,325.52                 | 107,027,015.51          | 21,723,319.68        |                            |                            | 4,170,325.28         |                       |                      |              | 5,081,612.61                   | 333,395,106.12          |
| DECEMBER                           | 72,448,478.17         | 165,965,833.72                 | 130,329,133.41          |                      |                            |                            | 6,083,328.35         |                       |                      |              | 4,497,186.18                   | 379,323,959.83          |
| <b>TOTAL</b>                       | <b>465,017,474.52</b> | <b><u>1,755,082,312.45</u></b> | <b>1,090,224,623.78</b> | <b>56,887,499.62</b> | <b>-</b>                   | <b>-</b>                   | <b>96,603,410.21</b> | <b>128,771,285.45</b> | <b>24,850,629.31</b> | <b>-</b>     | <b>58,291,368.71</b>           | <b>3,675,728,604.05</b> |

## **2024 FINANCIAL YEAR REPORTS**

### **IRREGULAR PAYMENTS WORTH N713,000.00**

The sum of N713,000.00 was drawn on four (4) payment vouchers claimed sum expended on various services which were contrary to the provisions for the transparent expenditure.

#### **OBSERVATION:**

1. The expenditure could not be observed subjected to any file records.
2. Attachment of details of expenditure incurred could not be observed.

| S/N | NAME OF PAYEE              | DESCRIPTION OF PAYMENT   | PV NO. /DATE | HEAD & SUB-HEAD        | MANDED | AMOUNT            | KEY OBSERVATIONS  |
|-----|----------------------------|--|--------------|------------------------|--------|-------------------|---|
| 1   | Sundry persons             | Payment made for allowance to attend workshop at Kano                    | 38/Mar       | 011100100100 /21020503 | "      | ₦325,000.00       | No invitation letter for the workshop, No hotel bills                     |
| 2   | Baba Goni Abubakar         | Payment made for medical screening of the NPF                            | 61/April     | 011101300100 /22021007 | "      | ₦168,000.00       | No list of screened officials as claimed                                  |
| 3   | Mohammed Zakariya Yusufari | Payment made for the fueling of YBLG 03 MCN                              | 52/April     | 011101300100 /22020101 | "      | ₦120,000.00       | Fake invoice, (i.e not carbonized) and expenditure could not be justified |
| 4   | Mohammed Zakariya Yusufari | Payment was made to enable him to attend an official meeting at Damaturu | 49/Jun       | 011200100100 /22020105 | "      | ₦100,000.00       | No official correspondence invitation of the meeting seen attached        |
|     | <b>Total</b>               |  |              |                        |        | <b>713,000.00</b> |   |

Since the expenditure could not be genuinely certified incurred, recoveries be recommended .

**AGRIC DEPARTMENT.**

**WRONG AND IRREGULAR PAYMENTS WORTH N347,000.00**

The sum of N347,000.00 was drawn on three (3) payment vouchers for various services which were observed effected without valid documentation to the provision for Transparent expenditure.

**OBSERVATION:**

- i. The expenditure details would not be observed attached.
- ii. The items were not taken on charged to store records.

| S/N | NAME OF PAYEE | DESCRIPTION OF PAYMENT  | PV NO. /DATE | HEAD & SUB-HEAD        | CHQ/MANDATE | AMOUNT            | KEY OBSERVATIONS                                    |
|-----|---------------|---|--------------|------------------------|-------------|-------------------|---|
| 1   | Hassan Liman  | Payment was made for the transportation of water pump   | 58/April     |                        | "           | ₦102,000.00       | Not charge to store records                         |
| 2   | Hassan Liman  | Payment was made for the transportation of fire   | 39/Aug       | 021500100100 /22020101 | "           | ₦80,000.00        | No details of expenditure.                          |
| 3   | Hassan Liman  | Payment made for the hiring of vehicle for four (4) days and feedings allowances of four (4) people |              | 021500100100 /21020104 | "           | ₦165,000.00       | Expenditure was not supported with valid documents. |
|     | <b>Total</b>  |   |              |                        |             | <b>347,000.00</b> |   |

Since the expenditure could not be genuinely certified incurred, recoveries is hereby recommended.

## **PRIMARY HEALTH CARE DEPARTMENT**

### **WRONG / IRREGULAR PAYMENTS AMOUNTING TO N734,000.00**

The sum of N734,000.00 was drawn on Six (6) payment vouchers which could not be observed supported with necessary attachment as required by the provisions.

Details as below: -

| S/N | NAME OF PAYEE                 | DESCRIPTION OF PAYMENT  | PV NO. /DATE | AMOUNT               | KEY OBSERVATIONS  |
|-----|-------------------------------|---|--------------|----------------------|---|
| 1   | Sundry Persons                | Payment made for attendance of Health care Challenge Workshop at Kano | 55/May       | ₦213,000.00          | No hotel bills Attached.  |
| 2   | Shettima Mohammed Aja         | Payment made for transportation and distribution of (SMC)             | 73/Sept      | ₦150,000.00          | No details of vehicle Hired                                       |
| 3   | Shettima Mohammed Aja         | Payment made prevention of Malaria                                    | 64/July      | ₦150,000.00          | No details of expenditure   |
| 4   | Musa Isa (Sanitation Officer) | Clearing of Machina main Market                                       | 39/6/6/2023  | 81,000.00            | No list/signatures involved was attached.                         |
| 5   | Babagana Tijjani              | Attending meeting at Potiskum   | 57/27/3/2023 | 50,000.00            | No invitation letter for the so call meeting was attached         |
| 6   | Sundry Person                 | Monthly standing order for month of April                             | 26/11/4/2023 | 90,000.00            | No list of beneficiary was not attached in respect of the payment |
|     | <b>Total</b>                  |   |              | <b>734,000.00.00</b> |   |

Since the expenditure were not incurred in accordance with the provisions appropriately the sum granted is recommended for recoveries.

## **FINANCE DEPARTMENT**

### **WRONG / IRREGULAR PAYMENTS WORTH 294,000.00**

The sum of N292,000.00 was drawn on Two (2) payment vouchers and were observed not supported with valid documents to justify the expenditure.

Details as below: -

| <b>S / N</b> | <b>NAME OF PAYEE</b> | <b>DESCRIPTION OF PAYMENT</b>                                  | <b>PV NO. /DATE</b> | <b>HEAD &amp; SUB-HEAD</b>    | <b>MANDATE</b> | <b>AMOUNT</b>     | <b>KEY OBSERVATIONS</b>  |
|--------------|----------------------|--|---------------------|-------------------------------|----------------|-------------------|--|
| <b>1</b>     | Sundry persons       | Payment for four-day training work shop at Damaturu            | 49/Feb              | 0200030010<br>0<br>/22020101  | MANDE<br>D     | ₦240,000.00       | No certificate of attendance, no Hotel bills and PV was not verify by the internal Auditor. FM 14.10 |
| <b>2</b>     | Sundry persons       | Payment made for transportation to Damaturu for Budget defence | 60/Jan              | 0220003001<br>00<br>/22020101 | MANDE<br>D     | ₦54,000.00        | No invitation/ correspondence attached, date of the activity also not specified.                     |
|              | <b>Total</b>         |  |                     |                               |                | <b>294,000.00</b> |  |

Since the necessary attached could not be obtained, recovery is recommended in accordance with the provisions.

## **OUTSTANDING REVENUE RECEIPT:**

Inspection of the Treasury store and Revenue records revealed that below listed booklets of revenue receipt upon which collection were duly collected but not returned.

| <b>DEPARTMENTAL RECEIPTS</b> |                                  |                 |                                  |               |               |
|------------------------------|----------------------------------|-----------------|----------------------------------|---------------|---------------|
| <b>S/N</b>                   | <b>NAME OF REVENUE COLLECTOR</b> | <b>BOOK NO.</b> | <b>COUNTER FOIL NO FROM - TO</b> | <b>DATE</b>   | <b>AMOUNT</b> |
| <b>1.</b>                    | Lawan Chiroma                    | NILL            | 1151 - 1500                      | Not specified | Undetermined  |

Details below: -

| <b>MOTOR PARK</b> |                                  |                 |                  |               |                                |               |
|-------------------|----------------------------------|-----------------|------------------|---------------|--------------------------------|---------------|
| <b>S/N</b>        | <b>NAME OF REVENUE COLLECTOR</b> | <b>BOOK NO.</b> | <b>FROM - TO</b> | <b>DATE</b>   | <b>AMOUNT</b>                  | <b>REMARK</b> |
| <b>1.</b>         | Lawan Chiroma                    | NILL            | 3450 - 3670      | Not specified | ₦5,000.00                      | Unreturned    |
| <b>2.</b>         | Lawan Chiroma                    | NILL            | 0751 - 0800      | Not specified | ₦5,000.00                      | Unreturned    |
| <b>3.</b>         | Lawan Chiroma                    | NILL            | 0357 - 0400      | Not specified | ₦5,000.00<br><b>₦15,000.00</b> | Unreturned    |

**WORKS DEPARMENT**

**WRONG /IRREGULAR PAYMENT AMOUNTING TO N111,000.00**

The sum of N111,000 was drawn on one (1) payment vouchers for evacuation of Gold pipeline behind Biriri which was observe effected without valid documentation for Transparent expenditure.

**OBSERVSATION.**

- (i) That exercise was not conducted as claimed according the documentation made
- (ii) 2. That the obsolete parts were not taking charge to the stores.

| <b>NAME OF PAYEE</b> | <b>DESRIBTION OF PAYMENT</b>                                    | <b>PV NO. /DATE</b> | <b>HEAD &amp; SUB-HEAD</b> | <b>AMOUNT</b>  | <b>KEY OBSERVATIONS</b>           |
|----------------------|---|---------------------|----------------------------|----------------|-----------------------------------|
| Shehu Mustapha Bukar | Payment made for the evacuation of Goki pipe line behind Biriri | 69/Nov              | 0234001<br>00100/21020104  | 111,00         | Exercise not conducted as claimed |
|                      | <b>Total</b>  |                     |                            | <b>111,000</b> |                                   |

Since no valid explanation was advanced recovery is recommended.

## MACHINA LOCAL GOVERNMENT COUNCIL

### HIGHLIGHTS OF 2024 FINANCIAL OPERATION

| S/No | DESCRIPTIONS  | ACTUAL 2024                 | FINAL BUDGET 2024           | ACTUAL 2023                 |
|------|---|-----------------------------|-----------------------------|-----------------------------|
|      | <b>RECURRENT REVENUE</b>  | <b>N</b>                    | <b>N</b>                    | <b>N</b>                    |
| 1    | STATUTORY ALLOCATION  | 465,017,475                 | 1,526,768,257               | 978,914,097                 |
| 2    | VALUE ADDED TAX   | 1,755,082,312               | 1,125,254,463               | 890,521,335                 |
| 3    | OTHER FAAC ALLOCATION   | 1,455,628,817               | 931,079,737                 | 897,949,402                 |
| 4    | INTERNAL REVENUE IGR  | 22,820,239                  | 116,452,416                 | 20,745,672                  |
|      | <b>SUB TOTAL</b>  | <b><u>3,698,548,843</u></b> | <b><u>3,699,554,873</u></b> | <b><u>2,788,130,505</u></b> |
|      | <b>CAPITAL RECIEPTS</b>   |                             |                             |                             |
| 1    | GRANTS  | -                           | -                           | -                           |
| 2    | MISCELLANEOUS   | -                           | -                           | -                           |
|      | <b>SUB TOTAL</b>  | <b><u>3,698,548,843</u></b> | <b><u>3,699,554,873</u></b> | <b><u>2,788,130,505</u></b> |
|      | <b>TOTAL RECEIPTS</b>   | <b><u>3,698,548,843</u></b> | <b><u>3,699,554,873</u></b> | <b><u>2,788,130,505</u></b> |
|      | <b>RECURRENT EXPENDITURE</b>  |                             |                             |                             |
| 1    | PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders) | 404,977,761                 | 677,097,106                 | 475,431,132                 |
| 2    | OVERHEAD COSTS  | 120,000,000                 | 120,000,000                 | 85,000,000                  |
| 3    | SUBVENTIONS TO BOARD and PARASTATALS  | 682,699,081                 | -                           | 381,362,347                 |
| 4    | PUBLIC DEBTS CHARGES  | -                           | -                           | -                           |
| 5    | OTHER OPERATING ACTIVITIES  | 1,130,353,672               | 899,574,811                 | 800,229,709                 |
|      | <b>TOTAL RECURRENT EXPENDITURE</b>  | <b><u>2,338,030,514</u></b> | <b><u>1,696,671,917</u></b> | <b><u>1,742,023,188</u></b> |
|      | CAPITAL EXPENDITURE   | 1,204,915,904               | 2,002,882,956               | 1,274,326,653               |
|      | <b>TOTAL EXPENDITURE</b>  | <b><u>3,542,946,418</u></b> | <b><u>3,699,554,873</u></b> | <b><u>3,016,349,840</u></b> |
| 1    | NET CASH BALANCE  | 155,602,425                 | -                           | (228,219,335)               |
| 2    | OPENING BALANCE   | 92,129,594                  | -                           | 320,348,931                 |
|      | OPENING BALANCE (ii Project Joint Acc)                                      | 247,732,019                 | -                           | 92,129,594                  |

**MACHINA LOCAL GOVERNMENT**

| <b>PERSONNEL COST</b> |                            |                 |                              |                              |                              |
|-----------------------|----------------------------|-----------------|------------------------------|------------------------------|------------------------------|
| <b>ECON CODE</b>      | <b>Description</b>         | <b>GEO CODE</b> | <b>Actual 2024</b>           | <b>Budget 2024</b>           | <b>Variance 2024</b>         |
| 21010101              | Basic Salaries             |                 | 263,235,544.66               | 440,113,118.78               | 176,877,574.12               |
| 21020101-7            | Allowances General         |                 | 130,605,327.93               | 220,056,559.39               | 89,451,231.46                |
| 21020201              | 2-27 YCHMB<br>Contribution |                 | 11,136,888.43                | 16,927,427.66                | 5,790,539.23                 |
|                       | <b>Total</b>               |                 | <b><u>404,977,761.02</u></b> | <b><u>677,097,105.83</u></b> | <b><u>272,119,344.81</u></b> |

**MACHINA LOCAL GOVERNMENT**

| <b>OVERHEAD COST EXPENDITURE</b> |                    |                     |                    |                       |                      |
|----------------------------------|--------------------|---------------------|--------------------|-----------------------|----------------------|
| <b>ECON<br/>CODE</b>             | <b>Description</b> | <b>GEO<br/>CODE</b> | <b>Actual 2024</b> | <b>Budget 2024</b>    | <b>Variance 2024</b> |
|                                  | Overhead cost      |                     | 120,000,000        | 120,000,000.00        | -                    |
|                                  | <b>Total</b>       |                     | <b>120,000,000</b> | <b>120,000,000.00</b> | <b>=-</b>            |

## MACHINALOCAL GOVERNMENT

| <b>ADMIN SECTOR EXPENDITURE</b> |                                      |                 |                              |                              |                              |
|---------------------------------|--------------------------------------|-----------------|------------------------------|------------------------------|------------------------------|
| <b>ECON CODE</b>                | <b>Description</b>                   | <b>GEO CODE</b> | <b>Actual 2024</b>           | <b>Budgeted 2024</b>         | <b>Variance 2024</b>         |
|                                 | Const. of traditional Rural Chambers | 23020180        | 83,044,478.04                | 239,000,333.00               | 155,955,854.96               |
|                                 | Rehi/repairs tire fighting stations  | 23030109        | 115,977,760.98               | 300,000,000.00               | 184,022,239.02               |
|                                 | Rehi/repairs of LG office/Lodges     | 23030131        | 175,000,000.00               | 416,000,000.00               | 241,000,000.00               |
|                                 | <b>Total Administrative Sector</b>   |                 | <b><u>374,022,239.02</u></b> | <b><u>955,000,333.00</u></b> | <b><u>580,978,093.98</u></b> |

## MACHINA LOCAL GOVERNMENT

| <b>ECONOMIC SECTOR EXPENDITURE</b> |   |                 |                              |                              |                             |
|------------------------------------|---|-----------------|------------------------------|------------------------------|-----------------------------|
| <b>ECON CODE</b>                   | <b>Description</b>                            | <b>GEO CODE</b> | <b>Actual 2024</b>           | <b>Budget 2024</b>           | <b>Variance 2024</b>        |
|                                    | Rehabilitation/Repairs of Mass Transit Busses | 23030128        | 110,000,000.00               | 130,000,000.00               | 20,000,000.00               |
|                                    | construction of Open Market shecks            | 23020175        | 70,132,190.00                | 80,000,000.00                | 9,867,810.00                |
|                                    | Rehabilitation /Repair of Mark/Ph             | 23030124        | 30,000,000.00                | 37,084,000.00                | 7,084,000.00                |
|                                    | Construction of Abartior                      | 23020161        | 21,000,000.00                | 22,000,000.00                | 1,000,000.00                |
|                                    | Worker procurement Progremm                   | 23050154        | 59,000,000.00                | 60,000,000.00                | 1,000,000.00                |
|                                    | <b>Total Economic Sector</b>                  |                 | <b><u>290,132,190.00</u></b> | <b><u>329,084,000.00</u></b> | <b><u>38,951,810.00</u></b> |

## MACHINALOCAL GOVERNMENT

| <b>SOCIAL SECTOR EXPENDITURE</b> |                            |                     |                             |                              |                              |
|----------------------------------|----------------------------|---------------------|-----------------------------|------------------------------|------------------------------|
| <b>ECON<br/>CODE</b>             | <b>Description</b>         | <b>GEO<br/>CODE</b> | <b>Actual 2024</b>          | <b>Budget 2024</b>           | <b>Variance 2024</b>         |
|                                  | Constr. Completion of PHC  | 23020146            | 30,752,135.00               | 156,798,623.00               | 126,046,488.00               |
|                                  | <b>Total Social Sector</b> |                     | <b><u>30,752,135.00</u></b> | <b><u>156,798,623.00</u></b> | <b><u>126,046,488.00</u></b> |

## MACHINALOCAL GOVERNMENT

| <b>REGIONAL DEVELOPMENT SECTOR EXPENDITURE</b> |                              |                     |                              |                              |                             |
|--|------------------------------|---------------------|------------------------------|------------------------------|-----------------------------|
| <b>ECON<br/>CODE</b>                           | <b>Description</b>           | <b>GEO<br/>CODE</b> | <b>Actual 2024</b>           | <b>Budget 2024</b>           | <b>Variance 2024</b>        |
|  | Constru/Provison of Road     | 23020114            | 510,009,339.93               | <b>562,000,000.00</b>        | 51,990,660.07               |
|  | <b>Total Regional Sector</b> |                     | <b><u>510,009,339.93</u></b> | <b><u>562,000,000.00</u></b> | <b><u>51,990,660.07</u></b> |

## **BUDGET ANALYSIS 2024**

### **INTERNAL GENERATED REVENUE**

The Local Government Budgeted the sum of **₦116,452,416.00** for the year ended 31<sup>st</sup> December 2024 while the actual collections were **₦22,820,239.00** thereby reflecting variance of **(₦93,632,177.00)**.

### **RECURRENT EXPENDITURE**

The Council Budgeted the sum of **₦654,908,076.00** as personnel cost, while the actual amount expended is **₦475,431,132.00** The sum of **₦1,933,052,753.00** is expended on overhead cost, subvention to MDAs and other operating activities.

### **CAPITAL EXPENDITURE**

The Local Government Budgeted the sum of **₦2,002,882,956.00** while the actual expenditure on Capital Project stood at **₦1,204,915,904.00** for the period under review.

### **INTERNAL CONTROL PROCEDURE**

Assessment of the Internal Control System of the Local Government for 2024 operations indicate that, the Internal Audit Function is very weak as the volume of observation raised justify the weakness.

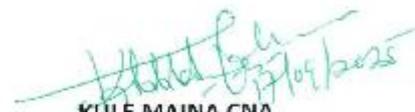
**AUDIT CERTIFICATION**

In accordance with the provision of Section 125 (2) of the Constitution of the Federation Republic of Nigeria 1999 (as amended), I have examined the Accounts and Financial Statement of Machina Local Government for the year ended 31<sup>st</sup> December, 2024.

The Audit was conducted in line with Auditing Principles and Practice as verified in line with Audit procedure. In the discharge of the responsibilities vested in me by the provisions of the draft law and section 125 (5) of the above Constitution, the Statement of Assets and Liabilities of Machina Local Government for the year ended 31<sup>st</sup> December, 2024 have been certified subject to compliance to my correspondence in the report.

In my opinion the Financial Statements and Schedules presents a true and fair view of the Machina Local Government for the year ended 31<sup>st</sup> December, 2024.

**Office of the Auditor-General,  
Local Governments,  
P.M.B 1058, KM3 Gujba Road,  
Damaturu, Yobe State.**

  
**KULE MAINA CNA  
AUDITOR-GENERAL (LOCAL GOVTS.)  
YOBE STATE  
FRC/2025/PRO/ANAN/004/017360**







