

# **OFFICE OF THE ACCOUNTANT GENERAL**

**ZAMFARA STATE MINISTRY OF FINANCE**



**AGZM/MLG/AGO/66/VOL.I/001**

**27<sup>th</sup> March, 2025**

**The Hon. Commissioner  
Ministry For Local Government and Chieftaincy Affairs  
Zamfara State**

## **CIRCULAR ON THE ADOPTION AND IMPLEMENTATION OF THE NATIONAL CHART OF ACCOUNTS (NCoA) AT THE LOCAL GOVERNMENT LEVEL IN ZAMFARA STATE**

In line with the commitment of the Zamfara State Government to strengthening public financial management, promoting transparency, and enhancing accountability in the administration of public resources, approval has been granted for the adoption and implementation of the National Chart of Accounts (**NCoA**) across all Local Government Councils in the State.

- 2.** The National Chart of Accounts provides a standardized framework for the classification, recording, reporting, and management of public financial transactions in accordance with nationally approved public sector accounting and reporting standards. Its adoption will improve the quality and consistency of financial reporting, strengthen budget implementation and monitoring, facilitate performance assessment, and ensure uniformity with national best practices and reporting requirements.
- 3.** To ensure a smooth transition and effective implementation, the Ministry for Local Government and Chieftaincy Affairs, in collaboration with relevant stakeholders, will organize a series of orientation programmes, training sessions, and capacity-building workshops for key personnel in the Finance, Treasury, Budget, Planning, and Internal Audit Departments across the 14 Local Government Councils.
- 4.** Consequently, all Local Government Councils are hereby directed to align their financial management systems, budgeting processes, accounting records, and financial reports with the classifications and coding structure prescribed under the National Chart of Accounts. All future financial transactions and reports shall be prepared in accordance with the **NCoA** framework.
- 5.** Furthermore, all officers involved in budgeting, revenue administration, expenditure management, accounting, auditing, and financial reporting are expected to ensure strict compliance with the provisions of this directive. The Ministry, through its Planning, Monitoring and Evaluation Department and other designated oversight mechanisms, shall monitor implementation and compliance across all Local Government Councils

6. This Circular therefore serves as a formal directive and implementation guide for all stakeholders. All concerned officers are requested to accord this matter the highest level of priority and cooperation to ensure the successful adoption of the National Chart of Accounts across the Local Government system in Zamfara State.

Please accept the assurances of the Ministry's highest regards.

A handwritten signature in blue ink, appearing to read 'Ali Akilu Mohammed', with a horizontal line underneath.

**Ali Akilu Mohammed, CNA**  
**Accountant General**

**Cc:**

- **The Auditor General For Local Governments.**
- **All the 14 Local Government Council Chairmen.**
- **All Heads of Departments of Finance, Budget, Treasury, Planning, and Internal Audit in the 14 Local Governments Council.**
- **The Chairman, Local Governments Service Commission.**