ZAMFARA STATE OF NIGERIA

GUMMI
LOCAL GOVERNMENT

# REPORT AND FINANCIAL STATEMENTS

(IPSAS - CASH)

FOR THE YEAR ENDED 31ST DECEMBER, 2024

ZAMFARA STATE OF NIGERIA

# GUMMI LOCAL GOVERNMENT

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

FOR THE YEAR ENDED 31ST DECEMBER, 2024



His Excellency

## DAUDA LAWAL

EXECUTIVE GOVERNOR, ZAMFARA STATE



His Excellency

## MALLAM MANI MALLAM MUMINI

DEPUTY GOVERNOR, ZAMFARA STATE



**RT. HON. BILYAMINU ISMAIL MORIKI**
HONORABLE SPEAKER
ZAMFARA STATE HOUSE OF ASSEMBLY



## HON. ENGR. AHMAD GARBA YANDI

HONORABLE COMMISSIONER
MINISTRY FOR LOCAL GOVERNMENT
AND CHIEFTAINCY AFFAIRS



## DR. YAKUBU SANUSI GUSAU

PERMANENT SECRETARY
MINISTRY FOR LOCAL GOVERNMENT
AND CHIEFTAINCY AFFAIRS



## HON. AMINU NUHU FALALE
EXECUTIVE CHAIRMAN
GUMMI LOCAL GOVERNMENT

# GUMMI LOCAL GOVERNMENT

## ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

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# GUMMI LOCAL GOVERNMENT COUNCIL

ZAMFARA STATE - NIGERIA

**OFFICE ADDRESS:**
Local Government Secretariat,
Gummi Local Government,
Zamfara State.

Our Ref: GMM/AA/VOL.II/93

Your Ref:

Date: 10th March, 2025

## STATEMENT OF RESPONSIBILITIES

These financial statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act Cap 1958 as amended, and in compliance with the International Public Sector Accounting Standards (IPSAS - Cash Basis). I confirm that:

Proper books of account and financial records have been maintained throughout the financial year.

The financial statements reflect a true and fair view of the financial position and performance of Gummi Local Government.

Internal controls and accounting procedures were duly observed to ensure accuracy and accountability.

The accounts were finalized and submitted within the statutory timeframe as required by relevant financial regulations.

All relevant disclosures, including assets, liabilities, revenue, and expenditures, have been appropriately recorded and reported.

I accept full responsibility for any errors or omissions in the accounts and affirm that corrective measures will be taken where necessary to uphold the integrity of the financial reporting process.



**Hon. Aminu Nuhu Falale**
Executive Chairman

**Alh. Salisu Isah**
Director of Finance & Accounts

*All correspondence should be addressed to the office of the Executive Chairman*

# OFFICE OF THE AUDITOR GENERAL
## FOR LOCAL GOVERNMENTS
*ZAMFARA STATE OF NIGERIA*

**LGA/AA/VOL.II/181** **15th April, 2025**

### AUDITOR'S GENERAL CERTIFICATION
### GUMMI LOCAL GOVERNMENT ACCOUNTS

We have audited the 2024 Accounts of Gummi Local Government Council set out on page 10 – 38 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 4.

**DIRECTOR OF FINANCE AND AUDITOR GENERAL FOR LOCAL GOVERNMENT RESPONSIBILITIES**

In accordance with section 90 of the Local Government law 2012 of Zamfara State and section 24 of the Public Finance (Control and Management) Act 1958 as amended, the Director of Finance is responsible for the preparation of the Financial Statements which he did on International Public Sector Accounting Standards (IPSAS CASH), while it is my responsibility to audit and form an independent opinion on the Financial Statements.

**BASIS OF OPINION**

The audit was conducted incompliance with section 98 of the Local Government law 2012 of Zamfara State of Nigeria and Chapter 39.1 of the Financial Memoranda for Local Governments. The audit was also conducted in accordance with Generally Accepted Auditing Standards for Public Sector Accounts and incompliance with the provision of International Organization of Supreme Audit Institutions INTOSAI. An audit includes examination on test basis of evidence relevant to the figures disclose in the Financial Statements. The audit was planned and performed to obtained information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the Financial Statements are free from material mis-statement. In addition, projects and programmes were verified in line with responsibility as required by law, the financial statements have been certified, subject to comments and observation contained in my report.

**OPINION**

In my opinion, subject to the observation/comments contained in my report, the statements give a true and fair view of the financial transaction of Gummi Local Government of Zamfara State for the year ended and the financial position as at 31st December, 2024 and of its surplus of income over expenditure and cash flow statement for the year ended on that date.

**Aminu Mammaga CPA/ACCA/ACCrFA/CNA**
Auditor General
(Local Government)

# STATEMENT OF ACCOUNTING POLICIES (IPSAS CASH)

## INTRODUCTION

In line with the adoption of the International Public Sector Accounting Standards **(IPSAS)** in Nigeria, a standardized chart of account **(COA)** alongside a set of general-purpose financial statements. **(GPFS)** have been designed and introduced by **FAAC** for adoption by all tiers of Governments in Nigeria.

The standardized **COA** and the **GPFS** is hereby adopted by **Gummi Local Government** to comply with FAAC directive to harmonize public sector accounts reporting in **Gummi Local Government.**

## 2.1 IPSAS CASH BASIS OF ACCOUNTING

The IPSAS Cash Basis Accounting recognizes transactions and events only when the cash (including cash equivalents) is received or paid by the Local Government. General Purpose Financial Statements **(GPFS)** prepared under the **IPSAS** cash basis provide readers with information about the sources of cash raised during the period, the purpose for which cash was used and the cash balances at the reporting date. The measurement focuses in the **GPFS** balances are cash and change during the period. Therefore, Bank Reconciliation Statement shall form integral part of Reports in **Gummi Local Government.**

Notes to the **GPFS** provide additional information about liabilities, borrowings, non-cash assets and investments.

This Accounting policy addresses the following fundamental accounting issues:

- Definition of Accounting Terminologies.
- Recognition of Accounting Items.
- Measurement of Accounting Items.
- Treatment of Accounting Items.

The Accounting policy is subject to periodic reviews and updates as shall be deemed necessary by the Treasurer (Director Finance and Account) of **Gummi Local Government.**

## 2.2 ACCOUNTING TERMINOLOGIES/DEFINATIONS

i. **Accounting Policies:** are the specific principles, bases, conventions, rules and practices adopted by Gummi Local Government in preparing and presenting Financial Statements.

ii. **Cash:** cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.

iii. **Cash equivalents:** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

iv. **Cash basis:** means a basis of accounting that recognizes transactions and other events only when cash is received od paid.

v. **Cash flows:** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by the government.

vi. **Cash receipts:** are cash inflows.

vii. **Cash payments:** are cash outflows.

viii. **Cash controlled by the Local Government:** Cash is deemed to be controlled by Gummi Local Government when the government can freely use the available cash for the achievement of its own objectives or enjoy benefit from the cash and can exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debts is controlled by the government.

ix. **Notes to the GPFS:** shall include narrative descriptions or more schedules or analysis of amounts shown on the face of the GPFS, as well as additional information.

## 2.3 GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS)

The GPFS comprise of Statement of Cash Receipts and Payments and other Statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Gummi Local Government, and Accounting Policies and Notes to the Financial Statements. In Gummi Local Government, the GPFS Accounting Policy includes the following:

1. Statement 1- Cash Flow Statement: Statements of cash receipts and payments which recognizes all cash receipts, cash payments cash balances controlled by the Local Government; and separately identifies payments made by third parties on behalf of the Local Government.

2. Statement 2- Statement of Assets and Liabilities; Statement of Financial Position (also known as Balance Sheet)

3. Statement 3- Statement of Consolidated Revenue Funds; Statement Recurrent Financial Performance (also known as Profit & Loss Account)

4. Statement 4- Statement of Capital Development Fund; Statement of Capital Financial Performance (also known as Capital Expenditure)

5. Notes to the Accounts; Additional disclosures to explain the GPFS;

6. Accounting Policies and Explanatory Notes.

## 2.4 BASIS OF PREPARATION AND LEGAL PROVISIONS

The financial statements of **Gummi Local Government** have been prepared under the historical cost convention and in accordance with the Cash Basis **IPSAS** issued by the International Public Sector Accounting Standards Board **(IPSASB),** other applicable standards as defined by the Fiscal Responsibility Law **(FRL)** and the Financial Reporting Council of Nigeria. In addition, the **GPFS** are in compliance with the provision of Financial Regulations of the State. Transactions are recognized only when cash is received or paid.

## 2.5 FUNDAMENTAL ACCOUNTING CONCEPTS

The following fundamental accounting concepts are taken as the basis of preparation of all accounts and all reporting in **Gummi Local Government:**

- **CASH BASIS OF ACCOUNTING.**

- **UNDERSTANDABILITY:** Transactions and events are accounted for by Gummi Local Government and presented in the Financial Statements in a manner that is easily understandable by the users.

- **MATERIALITY:** Information contain in the Financial Statements are therefore complete in all material respects to respects to present a true and fair view of the Local Government Affairs.

- **RELEVANCE:** Information is a critical factor in the decision-making needs of the user, information is relevant if it helps users of the Financial Statements in predicting future trends of the business.

- **GOING CONCERN CONCEPT:** Financial Statements are prepared on the Assumption that and entity will continue to operate in the foreseeable future without the need or intention on the part of the management to liquidate the entity.

- **CONSISTENCY CONCEPT:** This concept requires that accounting policies are applied consistently from period to period and changed only when there are valid reasons for such a change.

- **PRUDENCE:** Preparation of Financial Statements requires the use of professional judgement in the adoption of accounting policies and estimate. **Gummi Local Government** exercise a degree of caution for estimates of Assets and Income of the Local Government are not overstated whereas Liability and Expenses are not understated.

- **COMPLETENESS:** Reliability of information contained in the Financial Statements is achieved only if complete Financial Information is provided, relevant to the decision-making needs of the users therefore, information is complete in all material respects.

## 2.6 REPORTING ENTITY

These financial statements reflect the cash transactions and balances of **Gummi Local Government,** including all departments, units, and funds under its direct control.

## 2.7 REPORTING PERIOD

The reporting period covers **1st January** to **31st December 2024**, consistent with the fiscal year of Zamfara State and the Federal Republic of Nigeria.

## 2.8 REPORTING CURRENCY

All amounts are presented in Nigerian Naira **(₦)**, which is the functional and reporting currency of **Gummi Local Government.**

## 2.9 REVENUE RECOGNITION

Revenue is recognized when cash is received. This includes:

- Statutory allocations from the Federation Account
- Internally generated revenue (e.g., market fees, licenses, fines)
- Grants and donations
- Other service-related income

No revenue is recognized for amounts due but not yet received.

## 2.10 EXPENDITURE RECOGNITION

Expenditures are recognized when cash is paid. This includes:

- Personnel costs (salaries, wages, allowances)
- Overhead and administrative expenses
- Capital projects and infrastructure payments
- Transfers to wards and community development initiatives

No liabilities are recorded for unpaid obligations.

## 2.11 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise:

- Cash on hand at the Treasury Department
- Balances in bank accounts held by **Gummi Local Government**
- Short-term deposits with original maturities of three months or less

## 2.12 FOREIGN CURRENCY TRANSACTIONS

Foreign currency transactions (if any) are translated into Nigerian Naira at the exchange rate prevailing on the date of the transaction. Any gains or losses are recognized when cash is exchanged.

## 2.13 BUDGET INFORMATION

A comparison of actual cash receipts and payments against the approved budget is presented in the financial statements. Significant variances are explained in the accompanying notes.

## 2.14 COMPARATIVE INFORMATION

Comparative figures for the previous fiscal year are disclosed to provide context and enhance understanding of financial performance.

## 2.15 CONSOLIDATION POLICY

Departments and units under the control of **Gummi Local Government** are consolidated. Inter-departmental cash transfers are eliminated in the consolidated financial statements.

## 2.16 DISCLOSURE OF EXTERNAL ASSISTANCE

External assistance received in cash (e.g., donor grants, federal interventions) is disclosed separately, including the source, purpose, and amount. Non-cash assistance is not recognized under the cash basis but may be disclosed in supplementary schedules.

## 2.17 OTHER BORROWINGS

These shall categorize as either short or long-term loans. Short-term loans are those payable within one calendar year **(12 Months)** while long-term loans and debts shall fall due beyond one calendar year **(Above 12 Months)** these shall be disclosed under statement of Cash Receipts and Payments for the year.

## 2.18 INTEREST RECEIVED

Interests actually received during the Financial Year shall be treated as a receipt under item 'Other Receipts'.

## 2.19 PAYMENTS

- These are Recurrent and Capital Cash Out-flows made during the Financial Year and shall be categorized either by function and/or by sector in the Statement of Cash Receipts and Payment.

- Payments for purchase of items of capital nature e.g., property, plant and equipment **(PPE)** shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPEs shall be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the notes to **GPFS.**

## 2.20 LOANS GRANTED

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

## 2.21 LOAN REPAYMENTS

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.

## 2.22 INTEREST ON LOANS

Actual interest on loans and other Bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments.

## 2.23 PREPAYMENTS

Prepaid expenses are amounts paid in advance of receipts of goods or services and are charged directly to the respective expenditure items.

## 2.24 INVESTMENTS

Cash payments made for investment purposes such as purchase of Government Stock, Treasury Bills, and Certificates of Deposit, are Capital Costs and are disclosed as Purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under Capital Payments.

## 2.25 LEASES

- Cash payment for finance leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased items, are treated as Capital Payments and disclosed in the Statement of Cash Receipts and Payments.

- Operating lease cash payments, where the lassoers effectively retain substantially all the risk and benefits of ownership of the leased items, are treated as operating expenses.

## 2.26 CASH BALANCES

This includes cash at Hand, at Bank and Cash Equivalents.

## 2.27 ADVANCES

All Cash Advances shall be retired before the end of the financial year. However should circumstances occur (including an emergency) where either an advance is given out close to the financial year end or an advance is already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilized.

# GUMMI LOCAL GOVERNMENT

## CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2024

| ANNUAL BUDGET 2024 ₦ | | NOTE | ACTUAL 2024 ₦ | ACTUAL 2023 ₦ |
|---|---|---|---|---|
| | **CashFlows from Operating Activities:** | | | |
| | **Receipts:** | | | |
| 1,784,673,100 | Statutory Allocation | 1 | 594,534,210 | 1,261,852,445 |
| 3,818,041,570 | Value Added Tax (VAT) | 2 | 2,419,602,718 | 1,213,847,822 |
| 474,611,730 | Other Receipts | 4 | 1,871,445,351 | 1,031,919,493 |
| | Transfer from other Government Agencies | 5 | - | 2,025,091 |
| | Other Transfers | 6 | - | 19,066,524 |
| **6,077,326,400** | **Sub-Total- Statutory Allocation** | | **4,885,582,279** | **3,528,711,376** |
| | **Independent Revenue (IGR)** | | | |
| - | Direct Taxes | 3 | - | - |
| 3,500,000 | Rates | 3 | 4,031,700 | 3,627,600 |
| 29,300,000 | Licences | 3 | 2,174,600 | 2,394,950 |
| - | Mining Rents | 3 | - | - |
| - | Royalties | 3 | - | - |
| 27,820,000 | Fees | 3 | 7,771,870 | 11,080,620 |
| 3,000,000 | Fines | 3 | 2,763,450 | 1,914,250 |
| 3,000,000 | Sales | 3 | - | - |
| 22,330,000 | Earnings | 3 | 14,306,100 | 18,224,250 |
| 5,000,000 | Sales/Rent of Government Buildings | 3 | - | - |
| 2,000,000 | Sales/Rent on Lands and Others | 3 | 4,170,280 | 6,578,230 |
| - | Repayments- General | 3 | - | - |
| 500,000 | Investment income | 3 | - | - |
| - | Interest Earned on Fixed Deposits | 3 | 43,905,907 | 4,044,634 |
| - | Re-Imbursement/Miscellaneous Reciept | 3 | - | 1,722,300 |
| 357,142,860 | 10% State I.G.R | 3 | - | - |
| **453,592,860** | **Sub-Total-Independent Revenue** | | **79,123,907** | **49,586,834** |
| | **Other Revenue Sources of the L/Govt.** | | | |
| 714,285,710 | Capital Foreign Grants | | | |
| 2,000,000,000 | Capital Development Funds | | | |
| **2,714,285,710** | | | - | - |
| **9,245,204,970** | **Total Receipts** | | **4,964,706,186** | **3,578,298,211** |



.....Director of Finance and Supply

# GUMMI LOCAL GOVERNMENT

| ANNUAL BUDGET 2024 ₦ | | NOTE | ACTUAL 2024 ₦ | ACTUAL 2023 ₦ |
|---|---|---|---|---|
| | **Payments:** | | | |
| 663,301,430 | Personnel Costs (Incl.Salaries on CRF Charges): | 7 | 553,861,716 | 309,550,199 |
| 1,343,671,330 | Overhead Charges: | 8 | 509,196,368 | 566,811,663 |
| 1,688,771,420 | Consolidated Revenue Fund Charges | 9 | 1,489,261,225 | 544,583,268 |
| 156,409,260 | CRF Charges- Public debt charges | 10 | 146,624,625 | 554,307,692 |
| - | Subvention to Parastatals | | | |
| | Other Operating Activities | | | |
| - | Other Transfers to Government Agencies | 11 | 103,409,359 | 110,046,839 |
| | Transfers to Others | 12 | - | 3,375,152 |
| **3,852,153,440** | **Total Payments** | | **2,802,353,294** | **2,088,674,813** |
| **5,393,051,530** | **Net Cash Flow from Operating Activities** | | **2,162,352,892** | **1,489,623,398** |
| | **CashFlows from Investment Activities:** | | | |
| 1,240,110,240 | Capital Expenditure: Administrative Sector: | 13 | 1,347,240,469 | 557,295,013 |
| 3,376,740,110 | Capital Expenditure: Economic Sector: | 13 | 485,819,081 | 382,988,064 |
| 776,201,180 | Capital Expenditure: Social Service Sector: | 13 | 21,997,219 | 421,091,465 |
| | Capital Expenditure: Funded from Aids and Grants: | | | |
| **5,393,051,530** | **Net Cash Flow from Investment Activities:** | | **1,855,056,769** | **1,361,374,542** |
| | **CashFlows from Financing Activities:** | | | |
| | Proceeds from Aids and Grants | | | |
| - | Proceeds from External Loan | 14 | - | - |
| | Proceeds from Internal Loans: FGN/Treasury B.: | | | |
| | Proceeds from Loans (Shorterm Loan) | 14 | - | 202,509,134 |
| - | Repayment of External Loans (Including Servicing) | | - | (273,859,665) |
| | Repayment of FGN/Treasury Bonds | | | |
| | Repayment of Loans from Other Funds/Faac Deduction) | | - | (8,049,190) |
| - | **Net Cash Flows from Financing Activities:** | | - | **(79,399,720)** |



.....Director of Finance and Supply

# GUMMI LOCAL GOVERNMENT

| ANNUAL BUDGET 2024 ₦ | | NOTE | ACTUAL 2024 ₦ | ACTUAL 2023 ₦ |
|---|---|---|---|---|
| | **Movement in Other Cash Equivalent Accounts** | | | |
| | (Increase)/Decrease in Investments | | | |
| | Net (Increase)/Decrease in Other Cash Equivalents/Fixed Dep | | 573,775,880 | 1,167,802,673 |
| | **Total Cashflows from other cash equivalent Accounts** | | **573,775,880** | **1,167,802,673** |
| - | Net Cash for the year | | 307,296,123 | 48,849,135 |
| | Cash & Its Equivalent as at 1st January | | 1,289,440,332 | 72,788,524 |
| - | Cash & Its Equivalent as at 31st December | | **2,170,512,335** | **1,289,440,332** |



Director of Finance and Supply

# GUMMI LOCAL GOVERNMENT

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2024

| | NOTE | ACTUAL 2024 ₦ | ACTUAL 2023 ₦ |
|---|---|---|---|
| **ASSETS:-** | | | |
| **Liquid Assets:-** | | | |
| Cash Held by Director Finance & Supply | | | |
| - Other Bank of the Treasury | 15 | 22,062,672 | 20,252,299 |
| - Cash Balance of Trust & Other Funds of the LGC | | | |
| - Cash Balance with Sub-Treasurer | | | |
| - Cash Held by Department & Agencies | 16 | 2,148,449,662 | 1,269,188,033 |
| **TOTAL LIQUID ASSETS** | | **2,170,512,335** | **1,289,440,332** |
| **Investments and Other Cash Assets:** | | | |
| Local Government Investments | 17 | 102,783,351 | 102,783,351 |
| Imprest | | | |
| Advances | 18 | 35,325,000 | 35,325,000 |
| Revolving Loans Granted | | | |
| Intangible Assets | | | |
| **TOTAL INVESTMENTS AND OTHER CASH ASSETS** | | **138,108,351** | **138,108,351** |
| **TOTAL ASSETS** | | **2,308,620,686** | **1,427,548,683** |



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# GUMMI LOCAL GOVERNMENT

| | NOTE | ACTUAL 2024 ₦ | ACTUAL 2023 ₦ |
|---|---|---|---|
| **LIABILITIES:-** | | | |
| **PUBLIC FUNDS** | | | |
| Consolidated Revenue Fund | 19 | 2,170,512,335 | 1,289,440,332 |
| Capital Development Fund | | 138,108,350 | 138,108,350 |
| Trust & Other Public Funds | | | |
| **TOTAL PUBLIC FUNDS** | | **2,308,620,686** | **1,427,548,683** |
| **EXTERNAL AND INTERNAL LOANS** | | | |
| External Loans: LGC | | | |
| LGC Bonds & Treasury Bonds | | | |
| Nigerian Treasury Bills (NTB) | | | |
| Development Loan Stock | | | |
| Other Internal Loans (Promissory Notes) | | | |
| Internal Loans from Other Funds | | | |
| **TOTAL EXTERNAL AND INTERNAL LOANS** | | **-** | **-** |
| **OTHER LIABILITIES** | | | |
| Deposits:- | | | |
| **TOTAL LIABILITIES** | | **2,308,620,686** | **1,427,548,683** |



.....Director of Finance and Supply

# GUMMI LOCAL GOVERNMENT

## STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2024

| ACTUAL 2023 ₦ | | NOTES | ACTUAL 2024 ₦ | FINAL BUDGET 2024 ₦ | INITIAL/ORIGINAL BUDGET 2024 ₦ | SUPPLEMENTARY BUDGET 2024 ₦ | VARIANCE ON FINAL BUDGET 2024 % |
|---|---|---|---|---|---|---|---|
| 72,788,524 | **Opening Balance:** | | 1,289,440,332 | | | | |
| | **ADD: REVENUE** | | | | | | |
| 1,261,852,445 | Statutory Allocation | 1 | 594,534,210 | 1,784,673,100 | 1,784,673,100 | | 10 |
| 1,213,847,822 | Value Added Tax Allocation | 2 | 2,419,602,718 | 3,818,041,570 | 3,818,041,570 | | 39 |
| 1,031,919,493 | Other Receipts | 4 | 1,871,445,351 | 474,611,730 | 474,611,730 | | 30 |
| 2,025,091 | Transfer from other Government Agencies | 5 | - | - | | | - |
| 19,066,524 | Other Transfers | 6 | - | - | | | - |
| **3,601,499,900** | **Sub-Total-Statutory Allocation** | | **6,175,022,612** | **6,077,326,400** | **6,077,326,400** | **-** | **79** |
| | **Independent Revenue (IGR)** | | | | | | |
| - | Direct Taxes | 3 | - | - | - | | - |
| 3,627,600 | Rates | 3 | 4,031,700 | 3,500,000 | 3,500,000 | | 5 |
| 2,394,950 | Licences | 3 | 2,174,600 | 29,300,000 | 29,300,000 | | 3 |
| - | Mining Rents | 3 | - | - | - | | - |
| - | Royalties | 3 | - | - | - | | - |
| 11,080,620 | Fees | 3 | 7,771,870 | 27,820,000 | 27,820,000 | | 10 |
| 1,914,250 | Fines | 3 | 2,763,450 | 3,000,000 | 3,000,000 | | 3 |
| - | Sales | 3 | - | 3,000,000 | 3,000,000 | | - |
| 18,224,250 | Earnings | 3 | 14,306,100 | 22,330,000 | 22,330,000 | | 18 |
| - | Sales/Rent of Government Buildings | 3 | - | 5,000,000 | 5,000,000 | | - |
| 6,578,230 | Sales/Rent on Lands and Others | 3 | 4,170,280 | 2,000,000 | 2,000,000 | | 5 |
| - | Repayments- General | 3 | - | - | - | | - |
| - | Investment income | 3 | - | 500,000 | 500,000 | | - |
| 4,044,634 | Interest Earned on Fixed Deposits | 3 | 43,905,907 | - | - | | 55 |
| 1,722,300 | Re-Imbursement/Miscellaneous Reciept | 3 | - | - | - | | - |
| - | 10% State I.G.R | 3 | - | 357,142,860 | 357,142,860 | | |
| **49,586,834** | **Sub-Total-Independent Revenue** | | **79,123,907** | **453,592,860** | **453,592,860** | **-** | **100** |
| | Other Revenue Sources of the L/Govt. | | | | | | |
| **3,651,086,735** | **TOTAL REVENUE** | | **6,254,146,519** | **6,530,919,260** | **6,530,919,260** | **-** | **100** |



.....Director of Finance and Supply

# GUMMI LOCAL GOVERNMENT

| ACTUAL 2023 ₦ | | NOTES | ACTUAL 2024 ₦ | FINAL BUDGET 2024 ₦ | INITIAL/ORIGINAL BUDGET 2024 ₦ | SUPPLEMENTARY BUDGET 2024 ₦ | VARIANCE ON FINAL BUDGET % |
|---|---|---|---|---|---|---|---|
| | **LESS: EXPENDITURE** | | | | | | |
| 309,550,199 | Personnel Costs (Incl.Salaries on CRF Charges): | 7 | 553,861,716 | 663,301,430 | 663,301,430 | | 84 |
| 566,811,663 | Overhead Charges: | 8 | 509,196,368 | 1,343,671,330 | 1,343,671,330 | | 38 |
| 544,583,268 | Consolidated Revenue Fund Charges | 9 | 1,489,261,225 | 1,688,771,420 | 1,688,771,420 | | 88 |
| 554,307,692 | CRF Charges- Public debt charges | 10 | 146,624,625 | 156,409,260 | 156,409,260 | | 94 |
| | Subvention to Parastatals | | | | | | |
| 110,046,839 | Other Transfers to Government Agencies | 11 | 103,409,359 | - | | | |
| 3,375,152 | Transfers to Others | 12 | - | - | | | |
| | **OTHER RECURRENT PAYMENTS/EXPENDITURE:** | | | | | | |
| 273,859,665 | Repayments:External Loans: LGC | | - | - | | | |
| | Repayments:LGC Bonds &Treasury Bonds | | | | | | |
| | Repayments:Nigerian Treasury Bills (NTB) | | | | | | |
| | Repayments:Development Loan Stock | | | | | | |
| | Repayments:Other Internal Loans(Promissory Notes) | | | | | | |
| 8,049,190 | Repayments:Internal Loans from Other Funds/Faac Deduction | | - | | | | |
| **2,370,583,667** | **TOTAL EXPENDITURE:** | | **2,802,353,294** | **3,852,153,440** | **3,852,153,440** | **-** | **73** |
| **1,280,503,068** | **OPERATING BALANCE:** | | **3,451,793,225** | **2,678,765,820** | **2,678,765,820** | **-** | **129** |
| | **APPROPRIATIONS/TRANSFERS:** | | | | | | |
| 1,280,503,068 | Transfer to Capital Development Funds: | | 3,451,793,225 | 5,393,051,530 | 5,393,051,530 | - | 64 |
| **1,280,503,068** | **Closing Balance:** | | **3,451,793,225** | **5,393,051,530** | **5,393,051,530** | **-** | **64** |

.....Director of Finance and Supply

# GUMMI LOCAL GOVERNMENT

## STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2024

| ACTUAL 2023 ₦ | | NOTES | ACTUAL 2024 ₦ | FINAL BUDGET 2024 ₦ | INITIAL/ORIGINAL BUDGET 2024 ₦ | SUPPLEMENTARY BUDGET 2024 ₦ | PERF. ON TOTAL % |
|---|---|---|---|---|---|---|---|
| | **Opening Balance:** | | | | | | |
| | **ADD: REVENUE** | | | | | | |
| 1,280,503,068 | Transfer from Consolidated Revenue Fund: | | 3,451,793,225 | 2,678,765,820 | 2,678,765,820 | | 129 |
| | Aid and Grants | | | | | | |
| | Capital Foreign Grants | | | 714,285,710 | 714,285,710 | | - |
| | Capital Development Funds Receipts | | | 2,000,000,000 | 2,000,000,000 | | - |
| | External Loans: LGC | | | - | | | |
| | LGC Bonds & Treasury Bonds | | | | | | |
| 1,167,802,673 | Nigerian Treasury Bills (NTB)/Fixed Deposits | | 573,775,880 | | | | |
| | Development Loan Stock | | | | | | |
| | Other Internal Loans (Promissory Notes) | | | | | | |
| 202,509,134 | Internal Loans from Other Funds (UBA TOD) | | - | | | | |
| **2,650,814,875** | **TOTAL REVENUE AVAILABLE:** | | **4,025,569,104** | **5,393,051,530** | **5,393,051,530** | **-** | **75** |
| | **LESS: CAPITAL EXPENDITURE:** | | | | | | |
| 557,295,013 | Capital Expenditure: Administrative Sector: | 13 | 1,347,240,469 | 1,240,110,240 | 1,240,110,240 | | 109 |
| 382,988,064 | Capital Expenditure: Economic Sector: | 13 | 485,819,081 | 3,376,740,110 | 3,376,740,110 | | 14 |
| 421,091,465 | Capital Expenditure: Social Service Sector: | 13 | 21,997,219 | 776,201,180 | 776,201,180 | | 3 |
| | Capital Expenditure: Funded from Aids and Grants: | | | | | | |
| **1,361,374,542** | **TOTAL CAPITAL EXPENDITURE** | | **1,855,056,769** | **5,393,051,530** | **5,393,051,530** | **-** | **126** |
| | Intangible Assets | | | | | | |
| **1,289,440,332** | **CLOSING BALANCE** | | **2,170,512,335** | **-** | **-** | **-** | |



.....Director of Finance and Supply

# GUMMI LOCAL GOVERNMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2024

| NOTES | DETAILS | | ACTUAL 2024 ₦ | ACTUAL 2023 ₦ | BUDGET 2024 ₦ | VARIANCE 2024 ₦ |
|---|---|---|---|---|---|---|
| 1 | **A - Share of Statutory Allocation from FAAC** | | | | | |
| 11010101 | Net Share of Statutory Allocation from FAAC | A | 594,534,210 | 1,261,852,445 | 1,784,673,100 | (1,190,138,890) |
| | Add Deduction at Source for Loan Repayments | B | | | | - |
| | **Total (GROSS) FAAC Allocation** | | **594,534,210** | **1,261,852,445** | **1,784,673,100** | **(1,190,138,890)** |
| 2 | **B- Value Added Tax** | | | | | |
| 11010201 | Share of Value Added Tax (VAT) | C | 2,419,602,718 | 1,213,847,822 | 3,818,041,570 | (1,398,438,852) |
| | Add Deduction at Source for Loan Repayments | | | | | |
| | **Total (GROSS) FAAC Allocation** | | **2,419,602,718** | **1,213,847,822** | **3,818,041,570** | **(1,398,438,852)** |
| 3 | **INDEPENDENT REVENUE (IGR)** | | | | | |
| 120102 | - Direct Taxes | | - | - | | - |
| 120204 | - Rates | | 4,031,700 | 3,627,600 | 3,500,000 | 531,700 |
| 120201 | - Licences | | 2,174,600 | 2,394,950 | 29,300,000 | (27,125,400) |
| 120202 | - Mining Rents | | - | - | | - |
| 120203 | - Royalties | | - | - | | - |
| 120204 | - Fees | | 7,771,870 | 11,080,620 | 27,820,000 | (20,048,130) |
| 120205 | - Fines | | 2,763,450 | 1,914,250 | 3,000,000 | (236,550) |
| 120206 | - Sales | | - | - | 3,000,000 | (3,000,000) |
| 120207 | - Earnings | | 14,306,100 | 18,224,250 | 22,330,000 | (8,023,900) |
| 120208 | - Sales/Rent of Government Buildings | | - | - | 5,000,000 | (5,000,000) |
| 120209 | - Sales/Rent on Lands and Others | | 4,170,280 | 6,578,230 | 2,000,000 | 2,170,280 |
| 120210 | - Repayments- General | | - | - | | - |
| 120211 | - Investment income | | - | - | 500,000 | (500,000) |
| 120212 | - Interest Earned on Fixed Deposits | | 43,905,907 | 4,044,634 | | 43,905,907 |
| 120213 | - Re-Imbursement/Miscellaneous Reciept | | - | 1,722,300 | | - |
| | - 10% State I.G.R | | | | 357,142,860 | (357,142,860) |
| | | | **79,123,907** | **49,586,834** | **453,592,860** | **(374,468,953)** |



.....Director of Finance and Supply

# GUMMI LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2024 ₦ | ACTUAL 2023 ₦ | BUDGET 2024 ₦ | VARIANCE 2024 ₦ |
|---|---|---|---|---|---|
| 4 | **OTHER RECEIPTS** | | | | |
| | - Share of Electronic Money Transfer Levy | 80,219,910 | 122,498,075 | 62,230,360 | 17,989,550 |
| | - Share of Exchange Gains Difference | 1,388,544,680 | 410,454,881 | 275,543,640 | 1,113,001,040 |
| | - Share of Ecology Funds | 63,340,743 | 57,046,287 | 19,309,800 | 44,030,943 |
| | - Distribution of Non-oil Excess Account | 128,211,925 | 107,232,075 | 57,191,330 | 71,020,595 |
| | - Share of Solid Minirals | 3,297,560 | 4,030,648 | | 3,297,560 |
| | - Share of Additional Funds FGN | 207,830,533 | 10,203,270 | | 207,830,533 |
| | - Share of Forex Equalization | - | 45,909,929 | 60,336,600 | (60,336,600) |
| | - Share of FGN Treasury Crude Account | - | 27,482,594 | | - |
| | - Share of Exchange Rate Differential | - | 44,580,313 | | - |
| | - Share of Refund FGN (SURE-P) | - | 202,481,421 | | - |
| | - Share of Excess Bank Charges Recovered | - | - | | - |
| | | **1,871,445,351** | **1,031,919,493** | **474,611,730** | **1,396,833,621** |
| 5 | **TRANSFERS FROM OTHER GOVERNMENT AGENCIES** | | | | |
| | - Zamfara State Government Sub-Treasury | - | 2,025,091 | | - |
| | | **-** | **2,025,091** | **-** | **-** |
| 6 | **OTHER TRANSFERS** | | | | |
| | - Amsabam Construction Ventures | - | 7,771,433 | | - |
| | - Cash Deposit Caliphate & Others | - | 11,295,092 | | - |
| | | **-** | **19,066,524** | **-** | **-** |



Director of Finance and Supply

# GUMMI LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2024 ₦ | ACTUAL 2023 ₦ | BUDGET 2024 ₦ | VARIANCE 2024 ₦ |
|---|---|---|---|---|---|
| 7 | **PERSONNEL COST** | | | | |
| | **ADMINISTRATIVE SECTOR** | | | | |
| 011100100100 | - Office of the Chairman | 4,000,050 | 24,498,320 | 7,775,150 | (3,775,100) |
| 011100100200 | - Office of the Vice Chairman | 355,560 | 2,161,190 | 7,302,160 | (6,946,600) |
| 011100500100 | - Adviser/Assistant to the Chairman/V. Chairman | - | 15,319,180 | | - |
| 011101300100 | - Office of the Secretary | 3,091,391 | 1,937,992 | 6,262,270 | (3,170,879) |
| 011118300100 | - Internal Audit | 4,484,296 | | | 4,484,296 |
| 011200100100 | - The Council | 7,466,760 | 7,300,000 | 31,211,340 | (23,744,580) |
| 012500100100 | - Personnel Management | 78,679,015 | 38,231,994 | 156,350,570 | (77,671,555) |
| | **TOTAL** | **98,077,072** | **89,448,676** | **208,901,490** | **(110,824,418)** |
| | **ECONOMIC SECTOR** | | | | |
| 021500100100 | - Agric and Natural Resources | 58,431,738 | 62,885,358 | 76,800,570 | (18,368,832) |
| 022000100100 | - Finance & Supply | 67,445,627 | 22,592,676 | 67,556,830 | (111,203) |
| 022000300100 | - Planning, Research & Statistics | 5,616,694 | | 21,644,300 | (16,027,606) |
| 023400100100 | - Works & Housing | 56,212,238 | 19,979,388 | 70,678,230 | (14,465,992) |
| | **TOTAL** | **187,706,298** | **105,457,422** | **236,679,930** | **(48,973,632)** |
| | **SOCIAL SECTOR** | | | | |
| 052100100100 | - Primary Health Care Services | 33,700,165 | 61,907,344 | 52,513,840 | (18,813,675) |
| 0505100200100 | - Traditional Offices | 45,074,893 | 8,975,400 | 53,368,000 | (8,293,107) |
| 0505100300100 | - Social & Community Development | 83,389,791 | 43,761,357 | 69,681,860 | 13,707,931 |
| 0505100400100 | - Religious Affairs | 6,703,796 | | 7,072,820 | (369,024) |
| 0505100500100 | - Women Affairs | 58,295,851 | | 35,083,490 | 23,212,361 |
| | - Salary Bonus (December, 2024 & Ramadan, 2024) | 40,913,851 | | | 40,913,851 |
| | **TOTAL** | **268,078,347** | **114,644,101** | **217,720,010** | **50,358,337** |
| | **TOTAL PERSONNEL COST** | **553,861,716** | **309,550,199** | **663,301,430** | **(269,237,764)** |



.....Director of Finance and Supply

# GUMMI LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2024 ₦ | ACTUAL 2023 ₦ | BUDGET 2024 ₦ | VARIANCE 2024 ₦ |
|---|---|---|---|---|---|
| 8 | **OVERHEAD COST** | | | | |
| | **ADMINISTRATIVE SECTOR** | | | | |
| 011100100100 | - Office of the Chairman | 16,000,000 | 25,286,584 | 57,027,880 | (41,027,880) |
| 011100100200 | - Office of the Vice Chairman | 1,500,000 | 5,000,000 | 51,255,400 | (49,755,400) |
| 011100500100 | - Adviser/Assistant to the Chairman/V. Chairman | - | - | | - |
| 011101300100 | - Office of the Secretary | 5,200,000 | 7,000,000 | 40,265,630 | (35,065,630) |
| 011118300100 | - Internal Audit | - | - | 16,396,340 | (16,396,340) |
| 011200100100 | - The Council | 14,000,000 | 8,000,000 | 121,328,130 | (107,328,130) |
| 012500100100 | - Personnel Management | 210,184,540 | 128,110,675 | 304,300,000 | (94,115,460) |
| | **TOTAL** | **246,884,540** | **173,397,259** | **590,573,380** | **(343,688,840)** |
| | **ECONOMIC SECTOR** | | | | |
| 021500100100 | - Agric and Natural Resources | 21,200,000 | 6,962,741 | 184,500,000 | (163,300,000) |
| 022000100100 | - Finance & Supply | 23,939,301 | 139,079,335 | 49,300,900 | (25,361,599) |
| 022000300100 | - Planning, Research & Statistics | 4,154,071 | 3,000,000 | 71,000,000 | (66,845,929) |
| 023400100100 | - Works & Housing | 23,100,000 | 5,687,515 | 56,060,000 | (32,960,000) |
| | **TOTAL** | **72,393,372** | **154,729,591** | **360,860,900** | **(288,467,528)** |
| | **SOCIAL SECTOR** | | | | |
| 052100100100 | - Primary Health Care Services | 68,280,000 | 13,578,757 | 48,000,000 | 20,280,000 |
| 0505100200100 | - Traditional Offices | - | 17,187,008 | | - |
| 0505100300100 | - Social & Community Development | 97,955,513 | 207,919,048 | 207,737,050 | (109,781,537) |
| 0505100400100 | - Religious Affairs | 23,682,943 | | 36,500,000 | (12,817,057) |
| 0505100500100 | - Women Affairs | - | | 100,000,000 | (100,000,000) |
| | - Miscellaneous | | - | | - |
| | **TOTAL** | **189,918,456** | **238,684,813** | **392,237,050** | **(202,318,594)** |
| | **TOTAL OVERHEAD COST** | **509,196,368** | **566,811,663** | **1,343,671,330** | **(1,466,631,330)** |



.....Director of Finance and Supply

# GUMMI LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2024 ₦ | ACTUAL 2023 ₦ | BUDGET 2024 ₦ | VARIANCE 2024 ₦ |
|---|---|---|---|---|---|
| 9 | **CONSOLIDATED REVENUE FUND CHARGES** | | | | |
| 21010104 | - Contribution to Pension Funds | 537,441,459 | 78,000,000 | 447,142,860 | 90,298,599 |
| 21010105 | - Contribution to Emirate Council | 29,726,710 | 54,646,539 | 50,000,000 | (20,273,290) |
| 21010106 | - Contibution to Security Trust Funds | 198,830,708 | | 307,621,080 | (108,790,372) |
| 21010107 | - Contibution to Common Services | 11,890,684 | 25,230,932 | 32,000,000 | (20,109,316) |
| 21010109 | - Contibution to Training Fund | 5,945,342 | 10,598,151 | 16,000,000 | (10,054,658) |
| 21010110 | - Contibution to Primary School Teachers Salary | 399,878,418 | 274,994,984 | 514,285,710 | (114,407,292) |
| 21010111 | - Contribution to Agency for Mass Education Salary | 82,217,056 | 30,902,611 | 93,571,430 | (11,354,374) |
| 21010112 | - Contribution to State Electoral Commission (ZASIEC) | 115,421,889 | | 100,000,000 | 15,421,889 |
| 21010113 | - Contribution to Primary Health Care Staff Salary | 106,623,244 | 70,210,052 | 101,428,570 | 5,194,674 |
| 21010114 | - Contribution Local Government Audit | 1,285,714 | | 1,000,000 | 285,714 |
| 21010115 | - Contribution Zamfara State University | | | 25,721,770 | (25,721,770) |
| | | **1,489,261,225** | **544,583,268** | **1,688,771,420** | **(199,510,195)** |
| 10 | **CRF CHARGES- PUBLIC DEBT CHARGES** | | | | |
| 41030101 | - Short Term Borrowings | | 495,662,231 | 49,409,260 | (49,409,260) |
| 41030102 | - Witholding Tax | 42,882,896 | 3,088,301 | 15,000,000 | 27,882,896 |
| 41030103 | - Value Added Tax (V.A.T FIRS) | 42,882,896 | 3,088,301 | 22,000,000 | 20,882,896 |
| 41030104 | - Others/Taxes | 7,700,707 | 1,881,827 | 15,000,000 | (7,299,293) |
| 41030101 | - Pay as You Earn (PAYE) | 23,740,394 | 16,550,676 | 10,000,000 | 13,740,394 |
| | - Water Rate | 2,531,559 | 4,845,600 | 10,000,000 | (7,468,441) |
| 41030201 | - National Health Insurance Scheme | 9,169,868 | | | 9,169,868 |
| 41030202 | - Contributory Pension Scheme | | | | - |
| 41030203 | - Union Dues | 6,131,997 | 7,802,784 | 15,000,000 | (8,868,003) |
| | - Party Contributory Scheme | 385,889 | 5,693,592 | | 385,889 |
| 41030204 | - Housing Funds (NHF) | 11,188,353 | 5,257,428 | 20,000,000 | (8,811,647) |
| 41030207 | - Insurance Programmes (Superannuation) | | | | - |
| 41030208 | - Welfare Loan Scheme | | | | - |
| 41030209 | - Dependent Fund (Development Levy) | | | | - |
| 41030210 | - Poverty Alleviation Scheme | | | | - |
| 41030214 | - Other/Loan Deductions | 10,067 | 10,436,952 | | 10,067 |
| 41030215 | - Paycut Recovered | | | | - |
| 41030216 | - Overpayment Recoverable (Receipt) | | | | - |
| | | **146,624,625** | **554,307,692** | **156,409,260** | **(9,784,635)** |



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# GUMMI LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2024 ₦ | ACTUAL 2023 ₦ | BUDGET 2024 ₦ | VARIANCE 2024 ₦ |
|---|---|---|---|---|---|
| 11 | **OTHER TRANSFERS TO GOVERNMENT AGENCIES** | | | | |
| | - Directorate of Skills Acquisition | 1,071,429 | | | 1,071,429 |
| | - Directorate of Internal Security | 2,017,857 | | | 2,017,857 |
| | - Zamfara State Office of the Chief of Staff | 9,276,689 | | | 9,276,689 |
| | - ZBIRS/BPP Contract Registration | 13,053,441 | | | 13,053,441 |
| | - Zamfara State Office of the First Lady | 6,096,000 | 2,930,982 | | 6,096,000 |
| | - Zamfara Secretary to State Government | 47,551,086 | 49,020,145 | | 47,551,086 |
| | - Ministry of Security and Home Affairs | 24,342,857 | 928,167 | | 24,342,857 |
| | - Zamfara State Office of the Executive Governor | | 6,750,304 | | - |
| | - Zamfara State Office of the Head of Service | | 675,030 | | - |
| | - Zamfara State Hajj Commission | | 43,539,464 | | - |
| | - Executive Secretary ZSMEB | | 2,827,594 | | - |
| | - Local Government Pension Board | | 3,375,152 | | - |
| | | **103,409,359** | **110,046,839** | **-** | **103,409,359** |
| 12 | **TRANSFERS TO OTHERS** | | | | |
| | - Anti Thuggery Standing Committee | - | 3,375,152 | | - |
| | | **-** | **3,375,152** | **-** | **-** |
| 13 | **CAPITAL EXPENDITURE** | | | | |
| | **ADMINISTRATIVE SECTOR** | | | | |
| 230101 | - Purchase of Fixed Assets | 1,266,330,381 | 110,241,162 | 1,150,110,240 | 116,220,141 |
| 230201 | - Construction/Provision of Fixed Assets | - | 445,028,759 | 30,000,000 | (30,000,000) |
| 230301 | - Rehabilitation/Repairs of Fixed Assets | 80,910,088 | 2,025,091 | 60,000,000 | 20,910,088 |
| 230401 | - Preservation of Environment | - | - | | - |
| | | **1,347,240,469** | **557,295,013** | **1,240,110,240** | **107,130,229** |
| | **ECONOMIC SECTOR** | | | | |
| 230101 | - Purchase of Fixed Assets | 196,922,967 | 24,638,971 | 432,857,140 | (235,934,173) |
| 230201 | - Construction/Provision of Fixed Assets | 288,896,114 | 354,801,444 | 2,668,882,970 | (2,379,986,856) |
| 230301 | - Rehabilitation/Repairs of Fixed Assets | - | 3,547,650 | 245,000,000 | (245,000,000) |
| 230401 | - Preservation of Environment | - | - | 30,000,000 | (30,000,000) |
| | | **485,819,081** | **382,988,064** | **3,376,740,110** | **(2,890,921,029)** |



Director of Finance and Supply

# GUMMI LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2024 ₦ | ACTUAL 2023 ₦ | BUDGET 2024 ₦ | VARIANCE 2024 ₦ |
|---|---|---|---|---|---|
| 13 | **SOCIAL SECTOR** | | | | |
| 230101 | - Purchase of Fixed Assets | - | 29,790,938 | 198,000,000 | (198,000,000) |
| 230201 | - Construction/Provision of Fixed Assets | 21,997,219 | 350,186,188 | 481,875,380 | (459,878,161) |
| 230301 | - Rehabilitation/Repairs of Fixed Assets | - | 41,114,339 | 96,325,800 | (96,325,800) |
| 230401 | - Preservation of Environment | | | | - |
| | | **21,997,219** | **421,091,465** | **776,201,180** | **(754,203,961)** |
| | **TOTAL CAPITAL EXPENDITURE BY SECTOR** | **1,855,056,769** | **1,361,374,542** | **5,393,051,530** | **(3,537,994,761)** |
| 14 | **PROCEEDS FROM LOANS/OTHER BORROWINGS** | | | | |
| | - Commercial Banks Loans | | - | | - |
| | - Commercial Banks Loans (U.B.A Shorterm Loan) | | 202,509,134 | | - |
| | | **-** | **202,509,134** | **-** | **-** |
| 15 | **OTHER BANKS OF THE TREASURY** | | | | |
| | - UBA PLC | 22,053,606 | 20,087,340 | | |
| | - First Bank PLC I | 9,067 | 164,959 | | |
| | | **22,062,672** | **20,252,299** | | |
| 16 | **CASH HELD BY DEPARTMENT & AGENCIES** | | | | |
| | **- Cash at Hand with MLGCA (JAAC 1)** | | | | |
| | i. U.B.A PLC | 3,124 | 3,376 | | |
| | | **3,124** | **3,376** | | |
| | **- Cash at Hand with MLGCA (Salary)** | | | | |
| | i. U.B.A PLC I | 241,639,860 | 47,951,349 | | |
| | | **241,639,860** | **47,951,349** | | |
| | **- Cash at Hand with MLGCA (Dev. Sarving)** | | | | |
| | i. U.B.A PLC | 165,228,125 | 46,415,685 | | |
| | ii. Jaiz Bank PLC | - | 7,014,950 | | |
| | | **165,228,125** | **53,430,635** | | |
| | **- Cash at Hand with MLGCA (Fixed deposits)** | | | | |
| | i. U.B.A PLC | 573,775,880 | 1,167,802,673 | | |
| | | **573,775,880** | **1,167,802,673** | | |



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# GUMMI LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2024 ₦ | ACTUAL 2023 ₦ | BUDGET 2024 ₦ | VARIANCE 2024 ₦ |
|---|---|---|---|---|---|
| 16 | **CASH HELD BY DEPARTMENT & AGENCIES** | | | | |
| | - Cash at Hand with MLGCA (JAAC 1) | 3,124 | 3,376 | | |
| | - Cash at Hand with MLGCA (Salary) | 241,639,860 | 47,951,349 | | |
| | - Cash at Hand with MLGCA (Dev. Saving) | 165,228,125 | 53,430,635 | | |
| | - Cash at Hand with MLGCA (Fixed Deposits) | 1,741,578,552 | 1,167,802,673 | | |
| | **TOTAL CASH HELD BY DEPARTMENT & AGENCIES** | **2,148,449,662** | **1,269,188,033** | | |
| 17 | **LOCAL GOVERNMENT INVESTMENTS** | | | | |
| | Brightway Solid Minerals Dev. Co. | 90,453,047 | 90,453,047 | | |
| | Gamji Bank | 56,000 | 56,000 | | |
| | Intercontinental Bank | 1,350,000 | 1,350,000 | | |
| | Sokoto Investment Co Ltd | 24,000 | 24,000 | | |
| | T/Mafara Bricks B. Ind. | 2,000,000 | 2,000,000 | | |
| | Zamfara Fertilizer Co. | 2,000,000 | 2,000,000 | | |
| | Zamfara State Investment Company | 6,900,304 | 6,900,304 | | |
| | | **102,783,351** | **102,783,351** | | |
| 18 | **ADVANCES** | | | | |
| | Emirate Coincil | 5,000,000 | 5,000,000 | | |
| | Tijjani Yahaya & Others | 3,600,000 | 3,600,000 | | |
| | Min. For Local Govt | 450,000 | 450,000 | | |
| | Aliyu K Maisallah & Others | 7,600,000 | 7,600,000 | | |
| | Muhammad Idris & Others | 4,650,000 | 4,650,000 | | |
| | Abdullahi Kido & Others | 7,450,000 | 7,450,000 | | |
| | Ibrahim Danghana & Others | 6,575,000 | 6,575,000 | | |
| | | **35,325,000** | **35,325,000** | | |
| 19 | **CONSOLIDATED REVENUE FUNDS** | | | | |
| | - Opening Balance | 1,289,440,332 | 72,788,524 | | |
| | - Revenue | 5,538,482,066 | 4,948,610,018 | | |
| | | **6,827,922,398** | **5,021,398,542** | | |
| | - Less | | | | |
| | - Expenditure | 4,657,410,063 | 3,731,958,209 | | |
| | - Closing Balance | **2,170,512,335** | **1,289,440,332** | | |



Director of Finance and Supply

# GUMMI LOCAL GOVERNMENT

1A

## SUMMARY OF GROSS RECEIPS FROM SLJAAC JANUARY-DECEMBER, 2024

| CODE | DESCRIPTION | JAN | FEB | MAR | APR | MAY | JUN | |
|---|---|---|---|---|---|---|---|---|
| 11010100 | STATUTORY ALLOCATION | 91,592,669.67 | 114,278,003.68 | 3,875,780.38 | 70,625,733.70 | 59,126,438.08 | 32,165,257.36 | |
| | **TOTAL** | **91,592,669.67** | **114,278,003.68** | **3,875,780.38** | **70,625,733.70** | **59,126,438.08** | **32,165,257.36** | |
| | | | | | | | | |
| **CODE** | **DESCRIPTION** | **JUL** | **AUG** | **SEP** | **OCT** | **NOV** | **DEC** | **TOTAL** |
| 11010100 | STATUTORY ALLOCATION | 25,807,942.01 | 30,866,044.87 | 37,761,475.23 | 22,689,760.24 | 13,118,265.57 | 92,626,838.89 | **594,534,209.68** |
| | **TOTAL** | **25,807,942.01** | **30,866,044.87** | **37,761,475.23** | **22,689,760.24** | **13,118,265.57** | **92,626,838.89** | **594,534,209.68** |

1C

| CODE | DESCRIPTION | JAN | FEB | MAR | APR | MAY | JUN | |
|---|---|---|---|---|---|---|---|---|
| 11010100 | VALUE ADDED TAX (VAT) | 174,762,218.13 | 151,166,132.32 | 166,359,156.09 | 198,398,746.59 | 179,368,384.57 | 182,019,163.04 | |
| | **TOTAL** | **174,762,218.13** | **151,166,132.32** | **166,359,156.09** | **198,398,746.59** | **179,368,384.57** | **182,019,163.04** | |
| | | | | | | | | |
| **CODE** | **DESCRIPTION** | **JUL** | **AUG** | **SEP** | **OCT** | **NOV** | **DEC** | **TOTAL** |
| 11010100 | VALUE ADDED TAX (VAT) | 201,367,798.81 | 250,397,386.80 | 205,230,975.74 | 229,118,985.77 | 247,668,550.20 | 233,745,220.31 | **2,419,602,718.37** |
| | **TOTAL** | **201,367,798.81** | **250,397,386.80** | **205,230,975.74** | **229,118,985.77** | **247,668,550.20** | **233,745,220.31** | **2,419,602,718.37** |

3

## SUMMARY OF GROSS INTERNALLY GENERATED REVENUE JANUARY-DECEMBER, 2024

| CODE | DESCRIPTION | JAN | FEB | MAR | APR | MAY | JUN | |
|---|---|---|---|---|---|---|---|---|
| 120101 | - Direct Taxes | - | - | - | - | - | - | |
| 120204 | - Rates | 320,000.00 | 370,200.00 | 450,000.00 | 550,000.00 | 380,500.00 | 580,300.00 | |
| 120201 | - Licences | 154,300.00 | 170,000.00 | 180,300.00 | 220,000.00 | 240,000.00 | 260,000.00 | |
| 120202 | - Mining Rents | - | - | - | - | - | - | |
| 120203 | - Royalties | - | - | - | - | - | - | |
| 120204 | - Fees | 762,900.00 | 845,620.00 | 887,000.00 | 931,200.00 | 1,130,600.00 | 1,150,200.00 | |
| 120205 | - Fines | 104,200.00 | 120,500.00 | 150,450.00 | 200,000.00 | 400,000.00 | 420,000.00 | |
| 120206 | - Sales | - | - | - | - | - | - | |
| 120207 | - Earnings | 1,135,700.00 | 1,235,000.00 | 1,485,450.00 | 1,990,000.00 | 2,294,150.00 | 1,737,500.00 | |
| 120208 | - Sales/Rent of Government Buildings | - | - | - | - | - | - | |
| 120209 | - Sales/Rent on Lands and Others | 522,900.00 | 758,680.00 | 546,800.00 | 320,000.00 | - | 600,000.00 | |
| 120210 | - Repayments- General | - | - | - | - | - | - | |
| 120211 | - Investment income | - | - | - | - | - | - | |
| 120212 | - Interest Earned | 6,632,607.08 | 2,584,481.33 | 2,584,481.33 | 2,390,271.75 | 3,032,657.28 | 3,704,921.20 | |
| 120213 | - Re-Imbursement/Miscellaneous Rec. | - | - | - | - | - | - | |
| | **TOTAL** | **9,632,607.08** | **6,084,481.33** | **6,284,481.33** | **6,601,471.75** | **7,477,907.28** | **8,452,921.20** | |

Director Finance and Supply

# GUMMI LOCAL GOVERNMENT

3 SUMMARY OF GROSS INTERNALLY GENERATED REVENUE JANUARY-DECEMBER, 2024

| CODE | DESCRIPTION | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|---|---|---|---|---|---|---|---|---|
| 120101 | - Direct Taxes | - | - | - | - | - | - | - |
| 120204 | - Rates | 206,000.00 | 170,000.00 | 267,200.00 | 220,500.00 | 245,000.00 | 272,000.00 | **4,031,700.00** |
| 120201 | - Licences | 120,000.00 | 130,000.00 | 150,000.00 | 200,000.00 | 170,000.00 | 180,000.00 | **2,174,600.00** |
| 120202 | - Mining Rents | - | - | - | - | - | - | - |
| 120203 | - Royalties | - | - | - | - | - | - | - |
| 120204 | - Fees | 262,000.00 | 260,000.00 | 365,000.00 | 345,200.00 | 405,200.00 | 426,950.00 | **7,771,870.00** |
| 120205 | - Fines | 230,000.00 | 237,600.00 | 200,000.00 | 250,300.00 | 220,000.00 | 230,400.00 | **2,763,450.00** |
| 120206 | - Sales | - | - | - | - | - | - | - |
| 120207 | - Earnings | 373,000.00 | 410,500.00 | 580,000.00 | 912,000.00 | 1,034,400.00 | 1,118,400.00 | **14,306,100.00** |
| 120208 | - Sales/Rent of Government Buildings | - | - | - | - | - | - | - |
| 120209 | - Sales/Rent on Lands and Others | 309,000.00 | 441,900.00 | 287,800.00 | 140,700.00 | 132,500.00 | 110,000.00 | **4,170,280.00** |
| 120210 | - Repayments- General | - | - | - | - | - | - | - |
| 120211 | - Investment income | - | - | - | - | - | - | - |
| 120212 | - Interest Earned | 3,704,921.20 | 3,854,313.18 | 3,854,313.18 | 3,854,313.18 | 3,854,313.18 | 3,854,313.18 | **43,905,907.06** |
| 120213 | - Re-Imbursement/Miscellaneous Rec. | - | - | - | - | - | - | - |
| | **TOTAL** | **5,204,921.20** | **5,504,313.18** | **5,704,313.18** | **5,923,013.18** | **6,061,413.18** | **6,192,063.18** | **79,123,907.06** |

4 SUMMARY OF OTHER RECEIPTS JANUARY-DECEMBER, 2024

| CODE | DESCRIPTION | JAN | FEB | MAR | APR | MAY | JUN | |
|---|---|---|---|---|---|---|---|---|
| | - Share of Electronic Money Transfer Levy | 7,495,788.09 | 6,482,257.72 | 6,163,408.59 | 6,003,779.61 | 7,328,284.40 | 6,127,198.87 | |
| | - Share of Exchange Gains Difference | 73,109,847.06 | 68,197,263.99 | 146,810,167.30 | 70,085,133.86 | 108,390,713.34 | 122,849,931.37 | |
| | - Share of Ecology funds | 4,941,075.50 | 5,474,258.03 | 4,520,578.43 | 4,221,326.03 | 5,025,514.54 | 4,650,455.66 | |
| | - Distribution of Non-oil Excess Account | - | - | - | - | - | - | |
| | - Share of Solid Minirals | - | - | - | - | - | - | |
| | - Share of Additional Funds FGN | - | - | - | 174,210,853.46 | - | - | |
| | - Share of Forex Equalization | - | - | - | - | - | - | |
| | - Share of FGN Treasury Crude Account | - | - | - | - | - | - | |
| | - Share of Exchange Rate Differential | - | - | - | - | - | - | |
| | - Share of Refund FGN (SURE-P) | - | - | - | - | - | - | |
| | - Share of Excess Bank Charges Recovered | - | - | - | - | - | - | |
| | **TOTAL** | **85,546,710.65** | **80,153,779.74** | **157,494,154.32** | **254,521,092.96** | **120,744,512.28** | **133,627,585.90** | |

Director Finance and Supply

# GUMMI LOCAL GOVERNMENT

4 SUMMARY OF OTHER RECEIPTS JANUARY-DECEMBER, 2024

| CODE | DESCRIPTION | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|---|---|---|---|---|---|---|---|---|
| | - Share of Electronic Money Transfer Levy | 6,365,961.57 | 7,614,175.95 | 6,074,575.90 | 7,507,212.19 | 6,946,578.20 | 6,110,689.26 | **80,219,910.35** |
| | - Share of Exchange Gains Difference | 118,367,358.90 | 145,569,584.25 | 116,495,660.52 | 115,204,400.89 | 136,836,195.50 | 166,628,422.68 | **1,388,544,679.65** |
| | - Share of Ecology funds | 5,991,681.14 | 5,391,995.66 | 4,627,714.07 | 5,386,641.42 | 5,331,844.89 | 7,777,657.85 | **63,340,743.22** |
| | - Distribution of Non-oil Excess Account | 58,777,670.14 | - | - | 41,660,552.78 | 27,773,701.85 | - | **128,211,924.77** |
| | - Share of Solid Minirals | - | 3,297,559.71 | - | - | - | - | **3,297,559.71** |
| | - Share of Additional Funds FGN | - | - | - | 33,619,680.02 | - | - | **207,830,533.48** |
| | - Share of Forex Equalization | - | - | - | - | - | - | - |
| | - Share of FGN Treasury Crude Account | - | - | - | - | - | - | - |
| | - Share of Exchange Rate Differential | - | - | - | - | - | - | - |
| | - Share of Refund FGN (SURE-P) | - | - | - | - | - | - | - |
| | - Share of Excess Bank Charges Recovered | - | - | - | - | - | - | - |
| | **TOTAL** | **189,502,671.75** | **161,873,315.57** | **127,197,950.49** | **203,378,487.29** | **176,888,320.44** | **180,516,769.79** | **1,871,445,351.18** |

7 SUMMARY OF PERSONNEL COST (SALARY) JANUARY-DECEMBER, 2024

| CODE | DESCRIPTION | JAN | FEB | MAR | APR | MAY | JUN | |
|---|---|---|---|---|---|---|---|---|
| | **ADMINISTRATIVE SECTOR** | | | | | | | |
| 011100100100 | - Office of the Chairman | 400,005.00 | 400,005.00 | 400,005.00 | 400,005.00 | 400,005.00 | 400,005.00 | |
| 011100100200 | - Office of the Vice Chairman | - | - | - | - | - | - | |
| 011100500100 | - Adviser/Assistant to the Chairman/V. Chairman | - | - | - | - | - | - | |
| 011101300100 | - Office of the Secretary | 281,035.51 | 281,035.51 | 281,035.51 | 281,035.51 | 281,035.51 | 281,035.51 | |
| 011118300100 | - Internal Audit | 216,322.51 | 216,322.51 | 216,322.51 | 216,322.51 | 216,322.51 | 470,037.54 | |
| 011200100100 | - The Council | 666,675.00 | 666,675.00 | 666,675.00 | 666,675.00 | 666,675.00 | 666,675.00 | |
| 012500100100 | - Personnel Management | 3,795,476.81 | 3,795,476.81 | 3,795,476.81 | 3,795,476.81 | 3,795,476.81 | 8,247,022.32 | |
| | **TOTAL** | **5,359,514.84** | **5,359,514.84** | **5,359,514.84** | **5,359,514.84** | **5,359,514.84** | **10,064,775.37** | |
| | | | | | | | | |
| | **ECONOMIC SECTOR** | | | | | | | |
| 021500100100 | - Agric and Natural Resources | 2,818,747.89 | 2,818,747.89 | 2,818,747.89 | 2,818,747.89 | 2,818,747.89 | 6,124,731.60 | |
| 022000100100 | - Finance & Supply | 3,253,577.99 | 3,253,577.99 | 3,253,577.99 | 3,253,577.99 | 3,253,577.99 | 7,069,554.54 | |
| 022000300100 | - Planning, Research & Statistics | 270,949.41 | 270,949.41 | 270,949.41 | 270,949.41 | 270,949.41 | 588,733.89 | |
| 023400100100 | - Works & Housing | 2,711,679.17 | 2,711,679.17 | 2,711,679.17 | 2,711,679.17 | 2,711,679.17 | 5,892,086.75 | |
| | **TOTAL** | **9,054,954.47** | **9,054,954.47** | **9,054,954.47** | **9,054,954.47** | **9,054,954.47** | **19,675,106.78** | |
| | | | | | | | | |
| | **SOCIAL SECTOR** | | | | | | | |
| 052100100100 | - Primary Health Care Services | 1,625,696.46 | 1,625,696.46 | 1,625,696.46 | 1,625,696.46 | 1,625,696.46 | 3,532,403.34 | |
| 0505100200100 | - Traditional Offices | 3,756,241.07 | 3,756,241.07 | 3,756,241.07 | 3,756,241.07 | 3,756,241.07 | 3,756,241.07 | |
| 0505100300100 | - Social & Community Development | 4,022,724.71 | 4,022,724.71 | 4,022,724.71 | 4,022,724.71 | 4,022,724.71 | 8,740,799.13 | |
| 0505100400100 | - Religious Affairs | 323,391.23 | 323,391.23 | 323,391.23 | 323,391.23 | 323,391.23 | 702,682.38 | |
| 0505100500100 | - Women Affairs | 2,812,192.67 | 2,812,192.67 | 2,812,192.67 | 2,812,192.67 | 2,812,192.67 | 6,110,488.04 | |
| | - Salary Bonus (Dec. 2023 & Ramadan, 2024) | 15,017,119.74 | - | 25,896,731.08 | - | - | - | |
| | **TOTAL** | **27,557,365.87** | **12,540,246.13** | **38,436,977.21** | **12,540,246.13** | **12,540,246.13** | **22,842,613.96** | |
| | | | | | | | | |
| | **TOTAL PERSONNEL COST** | **41,971,835.19** | **26,954,715.45** | **52,851,446.53** | **26,954,715.45** | **26,954,715.45** | **52,582,496.11** | |



Director Finance and Supply

# GUMMI LOCAL GOVERNMENT

7

## SUMMARY OF PERSONNEL COST (SALARY) JANUARY-DECEMBER, 2024

| CODE | DESCRIPTION | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|---|---|---|---|---|---|---|---|---|
| | **ADMINISTRATIVE SECTOR** | | | | | | | |
| 011100100100 | - Office of the Chairman | 400,005.00 | 400,005.00 | 400,005.00 | - | - | 400,005.00 | **4,000,050.00** |
| 011100100200 | - Office of the Vice Chairman | - | - | - | - | - | 355,560.00 | **355,560.00** |
| 011100500100 | - Adviser/Assistant to the Chairman/V. Chairman | - | - | - | - | - | - | - |
| 011101300100 | - Office of the Secretary | 281,035.51 | 281,035.51 | 281,035.51 | 281,035.51 | 281,035.51 | - | **3,091,390.64** |
| 011118300100 | - Internal Audit | 488,774.35 | 488,774.35 | 488,774.35 | 488,774.35 | 488,774.35 | 488,774.35 | **4,484,296.20** |
| 011200100100 | - The Council | 666,675.00 | 666,675.00 | 666,675.00 | - | - | 1,466,685.00 | **7,466,760.00** |
| 012500100100 | - Personnel Management | 8,575,768.13 | 8,575,768.13 | 8,575,768.13 | 8,575,768.13 | 8,575,768.13 | 8,575,768.13 | **78,679,015.15** |
| | **TOTAL** | **10,412,257.99** | **10,412,257.99** | **10,412,257.99** | **9,345,577.99** | **9,345,577.99** | **11,286,792.48** | **98,077,071.99** |
| | | | | | | | | - |
| | **ECONOMIC SECTOR** | | | | | | | - |
| 021500100100 | - Agric and Natural Resources | 6,368,877.88 | 6,368,877.88 | 6,368,877.88 | 6,368,877.88 | 6,368,877.88 | 6,368,877.88 | **58,431,738.37** |
| 022000100100 | - Finance & Supply | 7,351,363.70 | 7,351,363.70 | 7,351,363.70 | 7,351,363.70 | 7,351,363.70 | 7,351,363.70 | **67,445,626.69** |
| 022000300100 | - Planning, Research & Statistics | 612,202.22 | 612,202.22 | 612,202.22 | 612,202.22 | 612,202.22 | 612,202.22 | **5,616,694.23** |
| 023400100100 | - Works & Housing | 6,126,959.27 | 6,126,959.27 | 6,126,959.27 | 6,126,959.27 | 6,126,959.27 | 6,126,959.27 | **56,212,238.23** |
| | **TOTAL** | **20,459,403.06** | **20,459,403.06** | **20,459,403.06** | **20,459,403.06** | **20,459,403.06** | **20,459,403.06** | **187,706,297.51** |
| | | | | | | | | - |
| | **SOCIAL SECTOR** | | | | | | | - |
| 052100100100 | - Primary Health Care Services | 3,673,213.29 | 3,673,213.29 | 3,673,213.29 | 3,673,213.29 | 3,673,213.29 | 3,673,213.29 | **33,700,165.38** |
| 0505100200100 | - Traditional Offices | 3,756,241.07 | 3,756,241.07 | 3,756,241.07 | 3,756,241.07 | 3,756,241.07 | 3,756,241.07 | **45,074,892.84** |
| 0505100300100 | - Social & Community Development | 9,089,228.05 | 9,089,228.05 | 9,089,228.05 | 9,089,228.05 | 9,089,228.05 | 9,089,228.05 | **83,389,790.96** |
| 0505100400100 | - Religious Affairs | 730,692.97 | 730,692.97 | 730,692.97 | 730,692.97 | 730,692.97 | 730,692.97 | **6,703,796.34** |
| 0505100500100 | - Women Affairs | 6,354,066.54 | 6,354,066.54 | 6,354,066.54 | 6,354,066.54 | 6,354,066.54 | 6,354,066.54 | **58,295,850.60** |
| | - Salary Bonus (Dec. 2023 & Ramadan, 2024) | - | - | - | - | - | - | **40,913,850.82** |
| | **TOTAL** | **23,603,441.92** | **23,603,441.92** | **23,603,441.92** | **23,603,441.92** | **23,603,441.92** | **23,603,441.92** | **268,078,346.94** |
| | | | | | | | | |
| | **TOTAL PERSONNEL COST** | **54,475,102.97** | **54,475,102.97** | **54,475,102.97** | **53,408,422.97** | **53,408,422.97** | **55,349,637.45** | **553,861,716.44** |

Director Finance and Supply

# GUMMI LOCAL GOVERNMENT

8

## SUMMARY OF OVERHEAD COST JANUARY-DECEMBER, 2024

| CODE | DESCRIPTION | JAN | FEB | MAR | APR | MAY | JUN | |
|---|---|---|---|---|---|---|---|---|
| | **ADMINISTRATIVE SECTOR** | | | | | | | |
| 011100100100 | - Office of the Chairman | 1,500,000.00 | 1,200,000.00 | 1,400,000.00 | 1,300,000.00 | 1,500,000.00 | 1,300,000.00 | |
| 011100100200 | - Office of the Vice Chairman | - | - | - | - | - | - | |
| 011100500100 | - Adviser/Assistant to the Chairman/V. Chairman | - | - | - | - | - | - | |
| 011101300100 | - Office of the Secretary | 750,000.00 | 600,000.00 | 330,000.00 | 300,000.00 | 650,000.00 | 350,000.00 | |
| 011118300100 | - Internal Audit | - | - | - | - | - | - | |
| 011200100100 | - The Council | 1,400,380.00 | 800,000.00 | 650,000.00 | 900,000.00 | 1,100,000.00 | 650,000.00 | |
| 012500100100 | - Personnel Management | 9,472,838.23 | 12,507,505.49 | 19,123,571.41 | 12,713,214.27 | 14,360,714.27 | 7,078,571.41 | |
| | **TOTAL** | **13,123,218.23** | **15,107,505.49** | **21,503,571.41** | **15,213,214.27** | **17,610,714.27** | **9,378,571.41** | |
| | | | | | | | | |
| | **ECONOMIC SECTOR** | | | | | | | |
| 021500100100 | - Agric and Natural Resources | 1,500,000.00 | 1,800,000.00 | 1,900,000.00 | 1,800,000.00 | 1,700,000.00 | 1,400,000.00 | |
| 022000100100 | - Finance & Supply | 2,810,729.14 | 5,685,714.29 | 2,659,390.00 | 3,483,467.14 | 1,100,000.00 | 1,000,000.00 | |
| 022000300100 | - Planning, Research & Statistics | 1,000,000.00 | 400,000.00 | 200,000.00 | 500,000.00 | - | 250,000.00 | |
| 023400100100 | - Works & Housing | 4,970,000.00 | 1,730,000.00 | 1,120,000.00 | 1,500,000.00 | 1,380,000.00 | 1,420,000.00 | |
| | **TOTAL** | **10,280,729.14** | **9,615,714.29** | **5,879,390.00** | **7,283,467.14** | **4,180,000.00** | **4,070,000.00** | |
| | | | | | | | | |
| | **SOCIAL SECTOR** | | | | | | | |
| 052100100100 | - Primary Health Care Services | 5,690,000.00 | 5,160,000.00 | 5,990,000.00 | 4,990,000.00 | 4,690,000.00 | 5,390,000.00 | |
| 0505100200100 | - Traditional Offices | - | - | - | - | - | - | |
| 0505100300100 | - Social & Community Development | 14,215,563.82 | 9,747,790.49 | 7,304,279.02 | 13,481,461.29 | 6,050,000.00 | 6,237,576.12 | |
| 0505100400100 | - Religious Affairs | 100,000.00 | 100,000.00 | 100,000.00 | 14,766,642.86 | 870,071.43 | 6,789,085.71 | |
| 0505100500100 | - Women Affairs | - | - | - | - | - | - | |
| | - Miscellaneous | | | | | | | |
| | **TOTAL** | **20,005,563.82** | **15,007,790.49** | **13,394,279.02** | **33,238,104.15** | **11,610,071.43** | **18,416,661.83** | |
| | | | | | | | | |
| | **TOTAL OVERHEAD COST** | **43,409,511.19** | **39,731,010.27** | **40,777,240.43** | **55,734,785.56** | **33,400,785.70** | **31,865,233.24** | |

Director Finance and Supply

# GUMMI LOCAL GOVERNMENT

8

## SUMMARY OF OVERHEAD COST JANUARY-DECEMBER, 2024

| CODE | DESCRIPTION | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|---|---|---|---|---|---|---|---|---|
| | **ADMINISTRATIVE SECTOR** | | | | | | | |
| 011100100100 | - Office of the Chairman | 1,200,000.00 | 1,300,000.00 | 1,200,000.00 | 1,000,000.00 | 1,100,000.00 | 2,000,000.00 | **16,000,000.00** |
| 011100100200 | - Office of the Vice Chairman | - | - | 300,000.00 | 400,000.00 | 300,000.00 | 500,000.00 | **1,500,000.00** |
| 011100500100 | - Adviser/Assistant to the Chairman/V. Chairman | - | - | - | - | - | - | - |
| 011101300100 | - Office of the Secretary | 200,000.00 | 380,000.00 | 230,000.00 | 320,000.00 | 430,000.00 | 660,000.00 | **5,200,000.00** |
| 011118300100 | - Internal Audit | - | - | - | - | - | - | - |
| 011200100100 | - The Council | 900,000.00 | 1,400,000.00 | 1,600,000.00 | 1,700,000.00 | 1,200,000.00 | 1,699,620.00 | **14,000,000.00** |
| 012500100100 | - Personnel Management | 13,976,071.41 | 13,400,214.27 | 21,245,714.27 | 26,936,124.98 | 16,506,071.41 | 42,863,928.56 | **210,184,539.97** |
| | **TOTAL** | **16,276,071.41** | **16,480,214.27** | **24,575,714.27** | **30,356,124.98** | **19,536,071.41** | **47,723,548.56** | **246,884,539.97** |
| | | | | | | | | |
| | **ECONOMIC SECTOR** | | | | | | | |
| 021500100100 | - Agric and Natural Resources | 1,800,000.00 | 1,550,390.00 | 1,700,000.00 | 1,600,000.00 | 1,700,000.00 | 2,749,610.00 | **21,200,000.00** |
| 022000100100 | - Finance & Supply | 1,150,000.00 | 1,300,000.00 | 1,200,000.00 | 1,250,000.00 | 1,100,000.00 | 1,200,000.00 | **23,939,300.57** |
| 022000300100 | - Planning, Research & Statistics | 206,785.71 | 150,000.00 | - | 200,000.00 | - | 1,247,285.71 | **4,154,071.43** |
| 023400100100 | - Works & Housing | 1,360,000.00 | 1,450,000.00 | 1,510,000.00 | 1,840,000.00 | 2,020,000.00 | 2,800,000.00 | **23,100,000.00** |
| | **TOTAL** | **4,516,785.71** | **4,450,390.00** | **4,410,000.00** | **4,890,000.00** | **4,820,000.00** | **7,996,895.71** | **72,393,372.00** |
| | | | | | | | | |
| | **SOCIAL SECTOR** | | | | | | | |
| 052100100100 | - Primary Health Care Services | 4,780,000.00 | 4,950,000.00 | 7,040,000.00 | 6,660,630.00 | 6,690,000.00 | 6,249,370.00 | **68,280,000.00** |
| 0505100200100 | - Traditional Offices | - | - | - | - | - | - | - |
| 0505100300100 | - Social & Community Development | 9,832,297.66 | 4,658,393.42 | 4,150,000.00 | 8,232,331.29 | 6,943,633.21 | 7,102,186.75 | **97,955,513.08** |
| 0505100400100 | - Religious Affairs | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 457,142.86 | **23,682,942.86** |
| 0505100500100 | - Women Affairs | - | - | - | - | - | - | - |
| | - Miscellaneous | | | | | | | - |
| | **TOTAL** | **14,712,297.66** | **9,708,393.42** | **11,290,000.00** | **14,992,961.29** | **13,733,633.21** | **13,808,699.60** | **189,918,455.94** |
| | | | | | | | | |
| | **TOTAL OVERHEAD COST** | **35,505,154.78** | **30,638,997.69** | **40,275,714.27** | **50,239,086.27** | **38,089,704.62** | **69,529,143.88** | **509,196,367.91** |

Director Finance and Supply

# GUMMI LOCAL GOVERNMENT

9 SUMMARY OF CONSOLIDATED REVENUE FUND CHARGES JANUARY-DECEMBER, 2024

| CODE | DESCRIPTION | JAN | FEB | MAR | APR | MAY | JUN | |
|---|---|---|---|---|---|---|---|---|
| 21010104 | - Contribution to Pension Funds | 44,786,788.25 | 44,786,788.25 | 44,786,788.25 | 44,786,788.25 | 44,786,788.25 | 44,786,788.25 | |
| 21010105 | - Contribution to Emirate Council | 4,579,633.48 | 5,713,900.18 | 193,789.02 | 3,531,286.69 | 2,956,321.90 | 1,608,262.87 | |
| 21010106 | - Contibution to Security Trust Funds | - | - | 16,160,425.62 | 17,255,669.69 | 17,961,966.75 | 17,390,600.31 | |
| 21010107 | - Contibution to Common Services | 1,831,853.39 | 2,285,560.07 | 77,515.61 | 1,412,514.67 | 1,182,528.76 | 643,305.15 | |
| 21010109 | - Contibution to Training Fund | 915,926.70 | 1,142,780.04 | 38,757.80 | 706,257.34 | 591,264.38 | 321,652.57 | |
| 21010110 | - Contibution to Primary School Teachers Salary | 23,749,582.00 | 23,749,582.00 | 23,749,582.00 | 23,749,582.00 | 23,749,582.00 | 34,302,796.00 | |
| 21010111 | - Contribution to Agency for Mass Education Salary | 2,799,588.00 | 2,799,588.00 | 2,799,588.00 | 2,799,588.00 | 2,799,588.00 | 9,745,588.00 | |
| 21010112 | - Contr. to State Electoral Commission (ZASIEC) | - | - | - | - | - | - | |
| 21010113 | - Contribution to Primary Health Care Staff Salary | 6,382,732.00 | 6,382,732.00 | 6,382,732.00 | 6,382,732.00 | 6,382,732.00 | 8,927,732.00 | |
| 21010114 | - Contribution Local Government Audit | 107,142.85 | 107,142.85 | 107,142.85 | 107,142.85 | 107,142.85 | 107,142.85 | |
| 21010115 | - Contribution Zamfara State University | - | - | - | - | - | - | |
| | **TOTAL** | **85,153,246.67** | **86,968,073.39** | **94,296,321.15** | **100,731,561.48** | **100,517,914.89** | **117,833,868.00** | |

9 SUMMARY OF CONSOLIDATED REVENUE FUND CHARGES JANUARY-DECEMBER, 2024

| CODE | DESCRIPTION | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|---|---|---|---|---|---|---|---|---|
| 21010104 | - Contribution to Pension Funds | 44,786,788.25 | 44,786,788.25 | 44,786,788.25 | 44,786,788.25 | 44,786,788.25 | 44,786,788.25 | **537,441,459.00** |
| 21010105 | - Contribution to Emirate Council | 1,290,397.10 | 1,543,302.24 | 1,888,073.76 | 1,134,488.01 | 655,913.28 | 4,631,341.94 | **29,726,710.48** |
| 21010106 | - Contibution to Security Trust Funds | 20,833,920.63 | 21,887,237.58 | 18,278,134.37 | 22,490,029.59 | 21,617,164.57 | 24,955,558.56 | **198,830,707.66** |
| 21010107 | - Contibution to Common Services | 516,158.84 | 617,320.90 | 755,229.50 | 453,795.20 | 262,365.31 | 1,852,536.78 | **11,890,684.19** |
| 21010109 | - Contibution to Training Fund | 258,079.42 | 308,660.45 | 377,614.75 | 226,897.60 | 131,182.66 | 926,268.39 | **5,945,342.10** |
| 21010110 | - Contibution to Primary School Teachers Salary | 41,137,952.07 | 41,137,952.07 | 41,137,952.07 | 41,137,952.07 | 41,137,952.07 | 41,137,952.07 | **399,878,418.42** |
| 21010111 | - Contribution to Agency for Mass Education Salary | 9,745,588.00 | 9,745,588.00 | 9,745,588.00 | 9,745,588.00 | 9,745,588.00 | 9,745,588.00 | **82,217,056.00** |
| 21010112 | - Contr. to State Electoral Commission (ZASIEC) | - | - | - | 53,155,017.86 | 62,266,871.14 | - | **115,421,889.00** |
| 21010113 | - Contribution to Primary Health Care Staff Salary | 10,963,642.00 | 10,963,642.00 | 10,963,642.00 | 10,963,642.00 | 10,963,642.00 | 10,963,642.00 | **106,623,244.00** |
| 21010114 | - Contribution Local Government Audit | 107,142.85 | 107,142.85 | 107,142.85 | 107,142.85 | 107,142.85 | 107,142.85 | **1,285,714.20** |
| 21010115 | - Contribution Zamfara State University | - | - | - | - | - | - | - |
| | **TOTAL** | **129,639,669.16** | **131,097,634.34** | **128,040,165.56** | **184,201,341.44** | **191,674,610.12** | **139,106,818.84** | **1,489,261,225.06** |

Director Finance and Supply

# GUMMI LOCAL GOVERNMENT

10 SUMMARY OF CRF CHARGES- PUBLIC DEBT JANUARY-DECEMBER, 2024

| CODE | DESCRIPTION | JAN | FEB | MAR | APR | MAY | JUN | |
|---|---|---|---|---|---|---|---|---|
| 41030101 | - Short Term Borrowings | | | | | | | |
| 41030102 | - Witholding Tax | - | 8,413,866.52 | 1,785,714.29 | 2,899,302.36 | 2,971,057.39 | 3,785,714.29 | |
| 41030103 | - Value Added Tax (V.A.T FIRS) | - | 8,413,866.52 | 1,785,714.29 | 2,899,302.36 | 2,971,057.39 | 3,785,714.29 | |
| 41030104 | - Others/Taxes/ZIRS | - | 2,324,282.46 | - | 1,366,392.86 | - | - | |
| 41030101 | - Pay as You Earn (PAYE) | 1,248,218.05 | 1,248,218.05 | 1,248,218.05 | 1,248,218.05 | 1,248,218.05 | 2,433,415.14 | |
| | - Water Rate | 133,103.82 | 133,103.82 | 133,103.82 | 133,103.82 | 133,103.82 | 259,487.40 | |
| 41030201 | - National Health Insurance Scheme | 482,131.61 | 482,131.61 | 482,131.61 | 482,131.61 | 482,131.61 | 939,921.01 | |
| 41030202 | - Contributory Pension Scheme | - | - | - | - | - | - | |
| 41030203 | - Union Dues | 322,407.03 | 322,407.03 | 322,407.03 | 322,407.03 | 322,407.03 | 628,536.14 | |
| | - Party Contributory Scheme | 34,871.70 | 34,871.70 | 34,871.70 | 34,871.70 | 34,871.70 | 34,871.70 | |
| 41030204 | - Housing Funds (NHF) | 697,054.38 | 697,054.38 | 697,054.38 | 697,054.38 | 697,054.38 | 1,079,013.63 | |
| 41030207 | - Insurance Programmes (Superannuation) | - | - | - | - | - | - | |
| 41030208 | - Welfare Loan Scheme | - | - | - | - | - | - | |
| 41030209 | - Dependent Fund (Development Levy) | - | - | - | - | - | - | |
| 41030210 | - Poverty Alleviation Scheme | - | - | - | - | - | - | |
| 41030214 | - Other/Loan Deductions | 909.70 | 909.70 | 909.70 | 909.70 | 909.70 | 909.70 | |
| 41030215 | - Paycut Recovered | | | | | | | |
| 41030216 | - Overpayment Recoverable (Receipt) | | | | | | | |
| | **TOTAL** | **2,918,696.29** | **22,070,711.79** | **6,490,124.87** | **10,083,693.88** | **8,860,811.08** | **12,947,583.29** | |

10 SUMMARY OF CRF CHARGES- PUBLIC DEBT JANUARY-DECEMBER, 2024

| CODE | DESCRIPTION | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|---|---|---|---|---|---|---|---|---|
| 41030101 | - Short Term Borrowings | | | | | | | - |
| 41030102 | - Witholding Tax | 1,785,714.29 | 5,357,142.86 | 3,258,821.88 | 3,759,491.07 | 8,866,071.43 | - | **42,882,896.36** |
| 41030103 | - Value Added Tax (V.A.T FIRS) | 1,785,714.29 | 5,357,142.86 | 3,258,821.88 | 3,759,491.07 | 8,866,071.43 | - | **42,882,896.36** |
| 41030104 | - Others/Taxes/ZIRS | - | - | 1,969,642.86 | - | - | 2,040,388.43 | **7,700,706.61** |
| 41030101 | - Pay as You Earn (PAYE) | 2,520,941.72 | 2,520,941.72 | 2,520,941.72 | 2,470,301.72 | 2,470,301.72 | 2,562,459.73 | **23,740,393.70** |
| | - Water Rate | 268,820.80 | 268,820.80 | 268,820.80 | 263,420.80 | 263,420.80 | 273,248.08 | **2,531,558.57** |
| 41030201 | - National Health Insurance Scheme | 973,728.67 | 973,728.67 | 973,728.67 | 954,168.67 | 954,168.67 | 989,765.25 | **9,169,867.71** |
| 41030202 | - Contributory Pension Scheme | - | - | - | - | - | - | - |
| 41030203 | - Union Dues | 651,143.71 | 651,143.71 | 651,143.71 | 638,063.71 | 638,063.71 | 661,867.56 | **6,131,997.42** |
| | - Party Contributory Scheme | 34,871.70 | 34,871.70 | 34,871.70 | 7,271.70 | 7,271.70 | 57,500.00 | **385,888.73** |
| 41030204 | - Housing Funds (NHF) | 1,107,221.25 | 1,107,221.25 | 1,107,221.25 | 1,090,901.25 | 1,090,901.25 | 1,120,601.46 | **11,188,353.29** |
| 41030207 | - Insurance Programmes (Superannuation) | - | - | - | - | - | - | - |
| 41030208 | - Welfare Loan Scheme | - | - | - | - | - | - | - |
| 41030209 | - Dependent Fund (Development Levy) | - | - | - | - | - | - | - |
| 41030210 | - Poverty Alleviation Scheme | - | - | - | - | - | - | - |
| 41030214 | - Other/Loan Deductions | 909.70 | 909.70 | 909.70 | 189.70 | 189.70 | 1,500.00 | **10,066.66** |
| 41030215 | - Paycut Recovered | | | | | | | - |
| 41030216 | - Overpayment Recoverable (Receipt) | | | | | | | - |
| | **TOTAL** | **9,129,066.13** | **16,271,923.28** | **14,044,924.17** | **12,943,299.71** | **23,156,460.42** | **7,707,330.50** | **146,624,625.41** |

Director Finance and Supply

# GUMMI LOCAL GOVERNMENT

13 SUMMARY OF CAPITAL EXPENDITURE JANUARY-DECEMBER, 2024

| CODE | DESCRIPTION | JAN | FEB | MAR | APR | MAY | JUN | |
|---|---|---|---|---|---|---|---|---|
| | **ADMINISTRATIVE SECTOR** | | | | | | | |
| 230101 | - Purchase of Fixed Assets | 7,772,403.57 | 167,803,523.78 | 148,326,311.89 | 188,306,389.21 | 202,173,153.80 | 181,813,226.00 | |
| 230201 | - Construction/Provision of Fixed Assets | - | - | - | - | - | - | |
| 230301 | - Rehabilitation/Repairs of Fixed Assets | - | - | - | - | - | 2,261,474.05 | |
| 230401 | - Preservation of Environment | - | - | - | - | - | - | |
| | **TOTAL** | **7,772,403.57** | **167,803,523.78** | **148,326,311.89** | **188,306,389.21** | **202,173,153.80** | **184,074,700.05** | |
| | | | | | | | | |
| | **ECONOMIC SECTOR** | | | | | | | |
| 230101 | - Purchase of Fixed Assets | - | 2,938,142.86 | - | - | - | - | |
| 230201 | - Construction/Provision of Fixed Assets | 5,493,187.05 | - | 5,914,878.73 | 2,133,736.76 | 8,103,013.54 | 7,777,657.00 | |
| 230301 | - Rehabilitation/Repairs of Fixed Assets | - | - | - | - | - | - | |
| 230401 | - Preservation of Environment | - | - | - | - | - | - | |
| | **TOTAL** | **5,493,187.05** | **2,938,142.86** | **5,914,878.73** | **2,133,736.76** | **8,103,013.54** | **7,777,657.00** | |
| | | | | | | | | |
| | **SOCIAL SECTOR** | | | | | | | |
| 230101 | - Purchase of Fixed Assets | - | - | - | - | - | - | |
| 230201 | - Construction/Provision of Fixed Assets | - | - | - | 7,142,857.14 | 4,918,968.21 | 2,684,428.57 | |
| 230301 | - Rehabilitation/Repairs of Fixed Assets | - | - | - | - | - | - | |
| 230401 | - Preservation of Environment | - | - | - | - | - | - | |
| | **TOTAL** | **-** | **-** | **-** | **7,142,857.14** | **4,918,968.21** | **2,684,428.57** | |
| | | | | | | | | |
| **TOTAL CAPITAL EXPENDITURE BY SECTOR** | | **13,265,590.63** | **170,741,666.64** | **154,241,190.62** | **197,582,983.11** | **215,195,135.55** | **194,536,785.62** | |

Director Finance and Supply

# GUMMI LOCAL GOVERNMENT

13

## SUMMARY OF CAPITAL EXPENDITURE JANUARY-DECEMBER, 2024

| CODE | DESCRIPTION | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|---|---|---|---|---|---|---|---|---|
| | **ADMINISTRATIVE SECTOR** | | | | | | | |
| 230101 | - Purchase of Fixed Assets | 153,571,428.57 | 98,920,608.66 | 70,077,716.07 | 28,571,428.57 | - | 18,994,190.64 | **1,266,330,380.77** |
| 230201 | - Construction/Provision of Fixed Assets | - | - | - | - | - | - | - |
| 230301 | - Rehabilitation/Repairs of Fixed Assets | - | 53,724,758.62 | - | 9,431,340.31 | - | 15,492,515.48 | **80,910,088.45** |
| 230401 | - Preservation of Environment | - | - | - | - | - | - | - |
| | **TOTAL** | **153,571,428.57** | **152,645,367.28** | **70,077,716.07** | **38,002,768.88** | - | **34,486,706.12** | **1,347,240,469.22** |
| | | | | | | | | |
| | **ECONOMIC SECTOR** | | | | | | | |
| 230101 | - Purchase of Fixed Assets | - | - | 68,984,824.16 | 125,000,000.00 | - | - | **196,922,967.02** |
| 230201 | - Construction/Provision of Fixed Assets | 35,714,285.71 | 37,500,000.00 | 32,627,631.89 | 68,375,755.81 | 35,714,285.71 | 49,541,681.73 | **288,896,113.94** |
| 230301 | - Rehabilitation/Repairs of Fixed Assets | - | - | - | - | - | - | - |
| 230401 | - Preservation of Environment | - | - | - | - | - | - | - |
| | **TOTAL** | **35,714,285.71** | **37,500,000.00** | **101,612,456.05** | **193,375,755.81** | **35,714,285.71** | **49,541,681.73** | **485,819,080.96** |
| | | | | | | | | |
| | **SOCIAL SECTOR** | | | | | | | |
| 230101 | - Purchase of Fixed Assets | - | - | - | - | - | - | - |
| 230201 | - Construction/Provision of Fixed Assets | - | - | 7,250,964.76 | - | - | - | **21,997,218.69** |
| 230301 | - Rehabilitation/Repairs of Fixed Assets | - | - | - | - | - | - | - |
| 230401 | - Preservation of Environment | - | - | - | - | - | - | - |
| | **TOTAL** | - | - | **7,250,964.76** | - | - | - | **21,997,218.69** |
| | | | | | | | | |
| **TOTAL CAPITAL EXPENDITURE BY SECTOR** | | **189,285,714.29** | **190,145,367.28** | **178,941,136.88** | **231,378,524.69** | **35,714,285.71** | **84,028,387.84** | **1,855,056,768.87** |

Director Finance and Supply

UBA
United Bank for Africa

No2 Canteen Road,
Gusau, Zamfara state.
14th April, 2025

The Chairman,
Ministry for L/Govt & Chief Affairs,
Zamfara State.

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT FOR MINISTRY FOR L/GOVT & CHIEF AFFAIRS ACCOUNT NO;1015967533**

We write to confirm the balance **MINISTRY FOR L/GOVT & CHIEF AFFAIRS ACCOUNT NO;1015967533** to be **#46,283.66CR** (Forty Six thousand two hundred and eighty three naira and sixty sixs koko) as at 14/04/2025
At the request of our client, we hereby confirm this certificate of balance as appended above for your further action

Yours Faithfully,

For: United Bank for Africa PLC

**ASMAU SABO**
Authorized Signatory

**ALHASSAN JIBRIN**
Authorized Signatory

United Bank for Africa Plc. RC No. 2457. UBA House, 57 Marina, Lagos

Tony O. Elumelu CFR (Chairman),
Oliver Alawuba (GMD/CEO) | Muyiwa Akinyemi | Chukwuma Nweke | Ugochukwu Nwaghodoh | Alex Alozie | Sola Yomi-Ajayi | Abiola Bawuah
Hetty Ugboh | Angela Aneke | Angela Adebayo | Abdulqadir Jeli Bello | Aisha Hassan Baba (OON) | Caroline Anyanwu | Emmanuel N. Nnorom

www.ubagroup.com

UBA
United Bank for Africa

No 1 Govt House Road
Gusau
16th April 2025

The Chairman
Zamfara State L/Govt Salary Account,
Zamfara State

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT ZAMFARA STATE MIN FOR L/GOVT ACCOUNT JAAC 1 ACCOUNT NO:1018795827**

We write to confirm the balance Min For L/GOVT Development Saving Account NO:**1018795827** to be **3,579,688,315.53**CR (Three billion five hundred and seventy nine million six hindered and eighty eight thousand three hundred and fifteen naira fifty three kobo). as at 31/12/2024 at the request of our client, we hereby confirm this certificate of balance as appended above for your further action.

Yours Faithfully

FOR: UNITED BANK FOR AFRICA PLC

AUTHORIZED SIGNATORY
Adamu Abdullahi

AUTHORIZED SIGNATORY
Jibrin Alhassan

United Bank for Africa Plc. RC No. 2457. UBA House, 57 Marina, Lagos

Tony O. Elumelu CFR (Chairman),
Oliver Alawuba (GMD/CEO) | Muyiwa Akinyemi | Chukwuma Nweke | Ugochukwu Nwaghodoh | Alex Alazie | Sola Yomi-Ajayi | Abiola Bawuah
Hetty Ugbah | Angela Aneke | Angela Adebayo | Abdulqadir Jeli Bello | Aisha Hassan Baba (OON) | Caroline Anyanwu | Emmanuel N. Nnorom

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UBA
United Bank for Africa

No 1 Govt House Road
Gusau
16th April 2025

The Chairman
Zamfara State L/Govt Salary Account,
Zamfara State

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT FOR MIN FOR L/GOVT DEVELOPMENT SAVINGS ACCOUNT NO:1019185166**

We write to confirm the balance Min For L/GOVT Development Saving Account NO:**1019185166** to be **3,098,142,214.27**CR (Three billion ninety eight million one hundred and forty two thousand two hundred and fourteen naira twenty seven kobo). as at 31/12/2024 at the request of our client, we hereby confirm this certificate of balance as appended above for your further action.

Yours Faithfully

FOR: UNITED BANK FOR AFRICA PLC

AUTHORIZED SIGNATORY
Adamu Abdullahi

AUTHORIZED SIGNATORY
Jibrin Alhassan