

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



MALLAM GARBA AHMAD GUSAU, FCNA, FCSA
PERMANENT SECRETARY
MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS



HON. AMINU ATIKU ZURMI
SOLE ADMINISTRATOR
ZURMI LOCAL GOVERNMENT
ZAMFARA STATE



ZURMI LOCAL GOVERNMENT ACCOUNTS FOR THE YEAR ENDED

31ST DECEMBER, 2023

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ZURMI LOCAL GOVERNMENT

ZAMFARA STATE

OFFICE ADDRESS:
Zurmi Local Government,
Secretariat
P.O Box27, Zurmi
Via Kaura Namoda,
Zamfara State

Our Ref: ZRM/AA/VOL.II/82 Your Ref: Date: 31st January, 2024

SOLE ADMINISTRATOR'S REPORT

The Annual Financial Report for the fiscal year 2023 contains a report of the financial operations and the Financial Statements of the Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive summary of the financial position and operation of the Local Government.

The Statements were prepared in compliance with the Finance (Control and Management) Act Cap 1958 as amended and incompliance with International Public Sector Accounting Standard (IPSAS CASH). The financial position and performance of the Local Government are adequately highlighted in the Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

The information provided by the Statements are intended to meet the need of users which include Taxpayers, Members of the Legislature, Policy Analysts, the Media, Investors, Creditors and International Financial Agencies.

The Statements of the Local Government for the fiscal year 2023 were examined and certified by the Auditor General for Local Governments in accordance with the provisions of Local Government relevant laws. Based on the opinion of the Auditor General the Statements were fairly presented in all material respects. Therefore, the Financial Position and Report of Zurmi Local Government as at 31st December, 2023 are hereby recommended for public use.

Hon. Aminu Atiku Zurmi
Sole Administrator.

ZURMI LOCAL GOVERNMENT

ZAMFARA STATE

OFFICE ADDRESS:
Zurmi Local Government,
Secretariat
P.O Box27, Zurmi
Via Kaura Namoda,
Zamfara State

Our Ref: ZRM/AA/VOL.II/81 Your Ref: Date: 31st January, 2024

FINANCE DIRECTOR'S REPORT TO THE COUNCIL MEMBERS OF ZURMI LOCAL GOVERNMENT

We have prepared the Local Government Accounts, together with accompanying schedules as set out on page 6 – 26 for the year ended 31st December, 2023 under Historical Cost Convention and in accordance with International Public Sector Accounting Standard (IPSAS CASH).

In fulfillment of my accounting and reporting responsibilities as Director of Finance, I ensure that adequate internal control measures are installed to provide reasonable assurance that the transactions recorded are within statutory authority and truly reflect the use of all public financial resources by the Local Government.

The accounts which are prepared in accordance with the provision of the Finance (Control and Management) Act 1958 as amended reflect the true Financial Position of the Local Government and its operations for the year ended 31st December, 2023.

The efforts of all staffers of the Department and other related Departments in the Local Government are worthy of mention and recognition in the compilation of this Annual Fi

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Alh. Zulkifilu Na Baba
Director Finance & Supply



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

LGA/AA/VOL.II/189 **24th March, 2024**

AUDITOR'S GENERAL CERTIFICATION
ZURMI LOCAL GOVERNMENT ACCOUNTS

We have audited the 2023 Accounts of Zurmi Local Government Council set out on page 6 – 26 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 5.

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 Zurmi Local Government of Zamfara State for the year ended and the financial position as at 31st December, 2023 and of its surplus of income over expenditure and cash flow statement for the year ended on that date.

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



1.0 ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Local Government Council in the preparation of these accounts.

1.1 ACCOUNTING CONVENTION

These accounts have been prepared in accordance with Historical Cost Convention.

1.2 BASIS OF ACCOUNTING

Basis of accounting refers to the method employed in the recording and reporting of transactions. Therefore, the basis of accounting in the Local Government Council is on International Public Sector Accounting Standards (IPSAS CASH). Under the cash basis accounting, revenue is recognized only when cash are received and expenses are recorded here, they are paid in cash.

1.3 RECEIPTS

These are cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations, Taxes, External Assistance, Other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets etc), Receipts from Trading activities and other receipts.

1.4 PAYMENTS

These are recurrent and capital cash outflows made during the financial year and are categorized by sector in the statement of cash and payments.
Payments for purchase of items of capital nature (PPE) are expensed in the year in which the item has been purchased. It is disclosed under capital payments. Investments in PPEs are also treated in the same way as capital purchases.

1.5 LOAN REPAYMENTS

Cash receipts from loans granted to other agencies and Government are classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed are actual received during the year.

1.6 INVESTMENTS

Cash payments made for investment purposes such as purchase of Government Stock, Treasury Bills 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.

1.7 ADVANCES

The Government policy specifically states that all 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 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.

ZURMI LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2023

ANNUAL BUDGET 2023 ₦		NOTES	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	CashFlows from Operating Activities:			
	Receipts:			
1,812,490,080	Statutory Allocation	1	1,453,620,489	1,723,722,692
1,121,937,580	Value Added Tax (VAT)		1,425,273,666	1,041,619,528
346,669,770	Other Receipts	2	1,154,332,322	241,782,445
	Transfer from other Government Agencies	3	2,332,851	495,969,064
	Other Transfers	4	21,964,129	7,786,903
3,281,097,430	**Sub-Total- Statutory Allocation**		**4,057,523,459**	**3,510,880,631**
	Independent Revenue (IGR)			
-	Direct Taxes	5	-	
11,000,000	Rates	5	30,366,580	23,991,200
29,700,000	Licences	5	7,989,585	6,597,070
-	Mining Rents	5	-	-
-	Royalties	5	-	-
26,493,600	Fees	5	22,099,480	20,630,550
-	Fines	5	-	-
4,000,000	Sales	5	-	-
12,700,000	Earnings	5	33,962,110	30,010,070
-	Sales/Rent of Government Buildings	5	-	-
-	Sales/Rent on Lands and Others	5	9,686,260	11,969,640
-	Repayments- General	5	-	-
-	Investment income	5	-	-
-	Interest Earned on Fixed Deposits	5	5,092,131	3,024,940
-	Re-Imbursement/Miscellaneous Reciept	5	-	-
83,893,600	**Sub-Total-Independent Revenue**		**109,196,146**	**96,223,470**
	Other Revenue Sources of the L/Govt.			
3,364,991,030	**Total Receipts**		**4,166,719,605**	**3,607,104,101**

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.....Director of Finance and Supply

ZURMI LOCAL GOVERNMENT

ANNUAL BUDGET 2023 ₦		NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	Payments:			
334,479,510	Personnel Costs (Incl.Salaries on CRF Charges):	6	273,802,820	201,010,058
670,400,000	Overhead Charges:	7	727,998,906	558,245,254
587,120,970	Consolidated Revenue Fund Charges	8	542,935,231	629,081,499
357,500,000	CRF Charges- Public debt charges	9	623,411,180	636,126,446
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	126,771,035	32,404,861
	Transfers to Others	11	3,888,086	26,050,174
1,949,500,480	**Total Payments**		**2,298,807,257**	**2,082,918,293**
1,415,490,550	**Net Cash Flow from Operating Activities**		**1,867,912,348**	**1,524,185,808**
	CashFlows from Investment Activities:			
290,000,000	Capital Expenditure: Administrative Sector:	12	641,044,641	124,132,762
1,120,000,000	Capital Expenditure: Economic Sector:	12	441,192,074	44,115,179
440,490,550	Capital Expenditure: Social Service Sector:	12	660,632,374	191,245,671
	Capital Expenditure: Funded from Aids and Grants:			
1,850,490,550	**Net Cash Flow from Investment Activities:**		**1,742,869,089**	**359,493,612**
	CashFlows from Financing Activities:			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	-	-
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shorterm Loan)	13	233,285,142	155,523,428
(565,000,000)	Repayment of External Loans (Including Servicing)		(315,479,057)	(1,320,696,135)
	Repayment of FGN/Treasury Bonds			-
	Repayment of Loans from Other Funds/Faac Deduction)		(8,049,190)	
435,000,000	**Net Cash Flows from Financing Activities:**		**(90,243,105)**	**(1,165,172,707)**

.....Director of Finance and Supply

ZURMI LOCAL GOVERNMENT

ANNUAL BUDGET 2023 ₦		NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	Movement in Other Cash Equivalent Accounts			
	(Increase)/Decrease in Investments			
	Net (Increase)/Decrease in Other Cash Equivalents/Fixed Dep		1,345,277,652	
	Total Cashflows from other cash equivalent Accounts		**1,345,277,652**	**-**
-	Net Cash for the year		34,800,153	(480,511)
	Cash & Its Equivalent as at 1st January		83,681,001	84,161,512
-	Cash & Its Equivalent as at 31st December		**1,463,758,807**	**83,681,001**

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ZURMI LOCAL GOVERNMENT

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2023

	NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
ASSETS:-			
Liquid Assets:-			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	1,687,914	25,743
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	1,462,070,893	83,655,258
TOTAL LIQUID ASSETS		**1,463,758,807**	**83,681,001**
Investments and Other Cash Assets:			
Local Government Investments	16	123,771,037	123,771,037
Imprest			
Advances	17	4,160,000	4,160,000
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		**127,931,037**	**127,931,037**
TOTAL ASSETS		**1,591,689,844**	**211,612,038**

.....Director of Finance and Supply

ZURMI LOCAL GOVERNMENT

	NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund	18	1,463,758,807	83,681,001
Capital Development Fund		127,931,037	
Trust & Other Public Funds			44,275,779
TOTAL PUBLIC FUNDS		**1,591,689,844**	**127,956,780**
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:-			83,655,258
TOTAL LIABILITIES		**1,591,689,844**	**211,612,038**

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.....Director of Finance and Supply



ZURMI LOCAL GOVERNMENT

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2023

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	VARIANCE ON FINAL BUDGET 2023 %
84,161,512	Opening Balance:		83,681,001				
	ADD: REVENUE						
1,723,722,692	Statutory Allocation	1	1,453,620,489	1,812,490,080	1,812,490,080		35
1,041,619,528	Value Added Tax Allocation		1,425,273,666	1,121,937,580	1,121,937,580		34
241,782,445	Other Receipts	2	1,154,332,322	346,669,770	346,669,770		28
495,969,064	Transfer from other Government Agencies	3	2,332,851	-			0
7,786,903	Other Transfers	4	21,964,129	-			1
3,595,042,143	**Sub-Total-Statutory Allocation**		**4,141,204,460**	**3,281,097,430**	**3,281,097,430**	**-**	**98**
	Independent Revenue (IGR)						
-	Direct Taxes	5	-	-	-		-
23,991,200	Rates	5	30,366,580	11,000,000	11,000,000		28
6,597,070	Licences	5	7,989,585	29,700,000	29,700,000		7
-	Mining Rents	5	-	-	-		-
-	Royalties	5	-	-	-		-
20,630,550	Fees	5	22,099,480	26,493,600	26,493,600		20
-	Fines	5	-	-	-		-
-	Sales	5	-	4,000,000	4,000,000		-
30,010,070	Earnings	5	33,962,110	12,700,000	12,700,000		31
-	Sales/Rent of Government Buildings	5	-	-	-		-
11,969,640	Sales/Rent on Lands and Others	5	9,686,260	-	-		9
-	Repayments- General	5	-	-	-		-
-	Investment income	5	-	-	-		-
3,024,940	Interest Earned on Fixed Deposits	5	5,092,131	-	-		5
-	Re-Imbursement/Miscellaneous Reciept	5	-	-	-		-
96,223,470	**Sub-Total-Independent Revenue**		**109,196,146**	**83,893,600**	**83,893,600**	**-**	**100**
	Other Revenue Sources of the L/Govt.						
3,691,265,613	**TOTAL REVENUE**		**4,250,400,606**	**3,364,991,030**	**3,364,991,030**	-	**100**

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.....Director of Finance and Supply

ZURMI LOCAL GOVERNMENT

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	VARIANCE ON FINAL BUDGET %
	LESS: EXPENDITURE						
201,010,058	Personnel Costs (Incl.Salaries on CRF Charges):	6	273,802,820	334,479,510	334,479,510		82%
558,245,254	Overhead Charges:	7	727,998,906	670,400,000	670,400,000		109%
629,081,499	Consolidated Revenue Fund Charges	8	542,935,231	587,120,970	587,120,970		92%
636,126,446	CRF Charges- Public debt charges	9	623,411,180	357,500,000	357,500,000		174%
	Subvention to Parastatals						
32,404,861	Other Transfers to Government Agencies	10	126,771,035	-			
26,050,174	Transfers to Others	11	3,888,086	-			
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
1,320,696,135	Repayments:External Loans: LGC		315,479,057	565,000,000	565,000,000		56%
	Repayments:LGC Bonds &Treasury Bonds						
	Repayments:Nigerian Treasury Bills (NTB)						
	Repayments:Development Loan Stock						
	Repayments:Other Internal Loans(Promissory Notes)						
	Repayments:Internal Loans from Other Funds/Faac Deduction		8,049,190				
3,403,614,428	**TOTAL EXPENDITURE:**		**2,622,335,504**	**2,514,500,480**	**2,514,500,480**	**-**	**104%**
287,651,185	**OPERATING BALANCE:**		**1,628,065,102**	**850,490,550**	**850,490,550**	**-**	**191**
	APPROPRIATIONS/TRANSFERS:						
359,493,612	Transfer to Capital Development Funds:		1,628,065,102	1,850,490,550	1,850,490,550	-	88
359,493,612	**Closing Balance:**		**1,628,065,102**	**1,850,490,550**	**1,850,490,550**	**-**	**88**

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.....Director of Finance and Supply

ZURMI LOCAL GOVERNMENT

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2023

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	PERF. ON TOTAL %
	Opening Balance:						
	ADD: REVENUE						
287,651,185	Transfer from Consolidated Revenue Fund:		1,628,065,102	850,490,550	850,490,550	-	191
	Aid and Grants						
155,523,428	External Loans: LGC			1,000,000,000	1,000,000,000		23
	LGC Bonds & Treasury Bonds						
	Nigerian Treasury Bills (NTB)/Fixed Deposits		1,345,277,652				
	Development Loan Stock						
	Other Internal Loans (Promissory Notes)						
	Internal Loans from Other Funds (UBA TOD)		233,285,142				
443,174,613	**TOTAL REVENUE AVAILABLE:**		**3,206,627,896**	**1,850,490,550**	**1,850,490,550**	**-**	**215**
	LESS: CAPITAL EXPENDITURE:						
124,132,762	Capital Expenditure: Administrative Sector:	12	641,044,641	290,000,000	290,000,000		221
44,115,179	Capital Expenditure: Economic Sector:	12	441,192,074	1,120,000,000	1,120,000,000		39
191,245,671	Capital Expenditure: Social Service Sector:	12	660,632,374	440,490,550	440,490,550		150
	Capital Expenditure: Funded from Aids and Grants:						
359,493,612	**TOTAL CAPITAL EXPENDITURE**		**1,742,869,089**	**1,850,490,550**	**1,850,490,550**	**-**	**410**
	Intangible Assets						
83,681,001	**CLOSING BALANCE**		**1,463,758,807**	**-**	**-**	**-**	

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.....Director of Finance and Supply

ZURMI LOCAL GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2023

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
1	**STATUTORY ALLOCATION**				
	- Statutory Allocation	1,453,620,489	1,723,722,692	1,812,490,080	(358,869,591)
	- Excess Crude Oil				-
		1,453,620,489	**1,723,722,692**	**1,812,490,080**	**(358,869,591)**
2	**OTHER RECEIPTS**				
	- Share of Electronic Money Transfer Levy	139,025,434	52,454,632	87,067,050	51,958,384
	- Share of Exchange Gains Difference	472,833,117	6,654,776	17,862,880	454,970,237
	- Share of Ecology Funds	65,715,806	55,715,837		65,715,806
	- Distribution of Non-oil Excess Account	123,528,501	121,579,353	241,739,840	(118,211,339)
	- Share of Forex Equalization	52,887,019			52,887,019
	- Share of Solid Minirals	4,643,199			4,643,199
	- Share of FGN Treasury Crude Account	31,659,219			
	- Share of Exchange Rate Differential	51,355,336			
	- Share of Additional Funds FGN	10,203,270			
	- Share of Refund FGN (SURE-P)	202,481,421			
	- Share of Excess Bank Charges Recovered	-	5,377,847		-
		1,154,332,322	**241,782,445**	**346,669,770**	**511,963,306**
3	**TRANSFERS FROM OTHER GOVERNMENT AGENCIES**				
	- Office of the Accountant General of the Federation (OAGF)	-	492,028,489		-
	- Zamfara State Government Sub-Treasury	2,332,851	3,940,575		2,332,851
		2,332,851	**495,969,064**	-	**2,332,851**
4	**OTHER TRANSFERS**				
	- Amsabam Construction Ventures	8,952,484			8,952,484
	- Cash Deposit Caliphate & Others	13,011,645			13,011,645
	- Cash Deposit Sanusi		2,955		-
	- Abubakar S/Fawa Dambo		7,776		-
	- Nasiru Bello Cash Deposit		1,944,043		-
	- Ahmad Cash Deposit		3,888,086		-
	- Shehu Sani Cash Deposit		1,944,043		-
		21,964,129	**7,786,903**	**-**	**21,964,129**

.....Director of Finance and Supply



ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
5	**INDEPENDENT REVENUE (IGR)**				
	- Direct Taxes	-	-		-
	- Rates	30,366,580	23,991,200	11,000,000	19,366,580
	- Licences	7,989,585	6,597,070	29,700,000	(21,710,415)
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	22,099,480	20,630,550	26,493,600	(4,394,120)
	- Fines	-	-		-
	- Sales	-	-	4,000,000	(4,000,000)
	- Earnings	33,962,110	30,010,070	12,700,000	21,262,110
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	9,686,260	11,969,640		9,686,260
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned on Fixed Deposits	5,092,131	3,024,940		5,092,131
	- Re-Imbursement/Miscellaneous Reciept	-	-		-
		109,196,146	**96,223,470**	**83,893,600**	**25,302,546**
6	**PERSONNEL COST**				
	- Office of the Chairman	26,121,203	5,648,028	17,115,350	(9,005,853)
	- Office of the Vice Chairman	2,161,190	-	11,001,770	8,840,580
	- Adviser/Assistant to the Chairman/V. Chairman	15,319,180	57,044,688		(15,319,180)
	- Office of the Secretary	1,937,992	3,133,608	9,193,940	7,255,948
	- Internal Audit				-
	- The Council	7,300,000		55,893,230	48,593,230
	- Personnel Management	40,777,760	39,777,760	59,195,120	18,417,360
	- Agric and Natural Resources	19,378,064	14,378,064	27,473,410	8,095,346
	- Finance & Supply	14,752,672	13,752,672	28,352,540	13,599,868
	- Planning, Research & Statistics			1,495,270	1,495,270
	- Works & Housing	27,982,428	9,982,428	21,955,090	(6,027,338)
	- Primary Health Care Services	71,996,823	31,549,366		(71,996,823)
	- Traditional Offices	9,268,200	9,268,200	35,692,800	26,424,600
	- Social & Community Development	36,807,308	16,475,244	67,110,990	30,303,682
		273,802,820	**201,010,058**	**334,479,510**	**60,676,690**

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.....Director of Finance and Supply

ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
7	**OVERHEAD COST**				
	- Office of the Chairman	22,261,128	39,444,427	67,500,000	45,238,872
	- Office of the Vice Chairman	2,813,120	7,021,700	29,200,000	26,386,880
	- Adviser/Assistant to the Chairman/V. Chairman	-	-		
	- Office of the Secretary	2,245,740	19,499,220	31,500,000	29,254,260
	- Internal Audit	-	3,412,460		-
	- The Council	4,018,718	18,904,760	60,500,000	56,481,282
	- Personnel Management	164,760,923	84,762,468	53,500,000	(111,260,923)
	- Agric and Natural Resources	9,214,300	13,561,893	33,000,000	23,785,700
	- Finance & Supply	195,818,943	41,515,997	71,500,000	(124,318,943)
	- Planning, Research & Statistics	2,015,700	4,611,740	72,000,000	69,984,300
	- Works & Housing	18,150,089	21,399,380	52,500,000	34,349,911
	- Primary Health Care Services	19,028,125	9,513,251		(19,028,125)
	- Traditional Offices	23,009,717	6,211,390		(23,009,717)
	- Social & Community Development	264,662,403	288,386,568	199,200,000	(65,462,403)
	- Miscellaneous	-	-		-
		727,998,906	**558,245,254**	**670,400,000**	**(57,598,906)**
8	**CONSOLIDATED REVENUE FUND CHARGES**				
	- Primary School Teachers Salary	211,257,410	194,507,932	250,000,000	38,742,590
	- Training Fund	12,199,961	12,730,873	20,000,000	7,800,039
	- Contribution to Emirate Council	62,819,587	62,539,800	65,000,000	2,180,413
	- Contribution to Pension Funds	100,000,000	82,500,000	55,000,000	(45,000,000)
	- Common Services	29,025,090	30,173,494	25,000,000	(4,025,090)
	- Agency for Mass Education Salary	56,375,964	59,347,396	45,000,000	(11,375,964)
	- Primary Health Care Staff Salary	71,257,219	79,735,148	127,120,970	55,863,751
	- Traditional Rulers Salary		39,711,143		-
	- Salary of New S/Administrator ADCs		60,642,857		-
	- Salary of Special Assistant		7,192,857		-
		542,935,231	**629,081,499**	**587,120,970**	**44,185,739**

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.....Director of Finance and Supply

ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
9	**CRF CHARGES- PUBLIC DEBT CHARGES**				
	- Short Term Borrowings	570,989,720	566,213,812	55,000,000	(515,989,720)
	- Witholding Tax	3,557,641	7,776,171	36,500,000	32,942,359
	- Value Added Tax (V.A.T FIRS)	3,557,641	7,776,171	58,000,000	54,442,359
	- Others/Taxes	2,167,814	11,221,928	10,000,000	7,832,186
	- Pay as You Earn (PAYE)	19,413,612	19,413,612	23,000,000	3,586,388
	- Water Rate	3,488,800	3,488,800		(3,488,800)
	- National Health Insurance Scheme			15,000,000	15,000,000
	- Contributory Pension Scheme				-
	- Union Dues	5,874,528	5,874,528	10,000,000	4,125,472
	- Party Contributory Scheme	4,024,804	4,024,804		(4,024,804)
	- Housing Funds (NHF)	2,372,532	2,372,532	150,000,000	147,627,468
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	7,964,088	7,964,088		(7,964,088)
	- Paycut Recovered				-
	- Overpayment Recoverable (Receipt)				-
		623,411,180	**636,126,446**	**357,500,000**	**(265,911,180)**
10	**TRANSFERS TO GOVERNMENT AGENCIES**				
	- Zamfara State Office of the Executive Governor	7,776,171			(7,776,171)
	- Zamfara State Office of the First Lady	3,376,414			(3,376,414)
	- Zamfara Secretary to State Government	56,469,905			(56,469,905)
	- Zamfara State Office of the Head of Service	777,617			(777,617)
	- Zamfara State Hajj Commission	50,156,305			(50,156,305)
	- Executive Secretary ZSMEB	3,257,313			(3,257,313)
	- Local Government Pension Board	3,888,086	1,555,234		(3,888,086)
	- Ministry of Security and Home Affairs	1,069,224	15,513,462		(1,069,224)
	- Federal Inland Revenue Service (V.A.T)		3,499,277		-
	- Federal Inland Revenue Service (W.H.T)		3,499,277		-
	- Zamfara State Ministry of Justice		2,972,053		-
	- Ministry of Forestry & L/D		933,141		-
	- Directorate for Islamic Organisation		4,432,418		-
		126,771,035	**32,404,861**	**-**	**(126,771,035)**

.....Director of Finance and Supply

ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
11	**TRANSFERS TO OTHERS:**				
	- Anti Thuggery Standing Committee	3,888,086	7,776,171		(3,888,086)
	- House Committee on Local Government		1,944,043		-
	- U.B.A		15,552,343		-
	- Algon		777,617		-
		3,888,086	**26,050,174**	**-**	**(3,888,086)**
12	**CAPITAL EXPENDITURE**				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	126,050,484	97,047,330	150,000,000	23,949,516
	- Construction/Provision of Fixed Assets	512,661,306	25,296,663	95,000,000	(417,661,306)
	- Rehabilitation/Repairs of Fixed Assets	2,332,851	1,788,768	45,000,000	42,667,149
	- Preservation of Environment	-	-		-
		641,044,641	**124,132,762**	**290,000,000**	**(351,044,641)**
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	28,383,440	12,441,874	85,000,000	56,616,560
	- Construction/Provision of Fixed Assets	408,721,836	31,611,096	960,000,000	551,278,164
	- Rehabilitation/Repairs of Fixed Assets	4,086,798	62,209	60,000,000	55,913,202
	- Preservation of Environment	-	-	15,000,000	15,000,000
		441,192,074	**44,115,179**	**1,120,000,000**	**678,807,926**
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	32,950,608	123,119,733	90,000,000	57,049,392
	- Construction/Provision of Fixed Assets	580,319,140	42,699,010	230,490,550	(349,828,590)
	- Rehabilitation/Repairs of Fixed Assets	47,362,626	25,426,928	120,000,000	72,637,374
	- Preservation of Environment		-		-
		660,632,374	**191,245,671**	**440,490,550**	**(220,141,824)**
	TOTAL CAPITAL EXPENDITURE BY SECTOR	**1,742,869,089**	**359,493,612**	**1,850,490,550**	**107,621,461**

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.....Director of Finance and Supply

ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
13	**PROCEEDS FROM LOANS/OTHER BORROWINGS**				
	- Commercial Banks Loans	-	-	1,000,000,000	1,000,000,000
	- Commercial Banks Loans (U.B.A Shorterm Loan)	233,285,142	155,523,428		
		233,285,142	**155,523,428**	**1,000,000,000**	**1,000,000,000**
14	**OTHER BANKS OF THE TREASURY**				
	- UBA PLC I	1,626,713	912		
	- UBA PLC II	61,200	24,832		
		1,687,914	**25,743**		
15	**CASH HELD BY DEPARTMENT & AGENCIES**				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	3,889	(19,655,622)		
		3,889	**(19,655,622)**		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	55,238,680	25,633		
		55,238,680	**25,633**		
	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	53,469,636	3,700,927		
	ii. Jaiz Bank PLC	8,081,036			
	iii. Heritage Bank PLC		23,591		
		61,550,672	**3,724,519**		
	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	-	3,036		
	ii. U.B.A II Bank PLC	-	11,448		
	iii. Sterling Bank PLC	-	14,359		
	iv. Zenith Bank PLC	-	477,765		
		-	**506,609**		

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.....Director of Finance and Supply

ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
15	**- Cash at Hand with MLGCA (Contract Finance Loan)**				
	i. U.B.A PLC	-	99,054,119		
		-	**99,054,119**		
	- Cash at Hand with MLGCA (Fixed Depodits)				
	i. U.B.A PLC	1,345,277,652			
		1,345,277,652	-		
15	**CASH HELD BY DEPARTMENT & AGENCIES**				
	- Cash at Hand with MLGCA (JAAC 1)	3,889	(19,655,622)		
	- Cash at Hand with MLGCA (Salary)	55,238,680	25,633		
	- Cash at Hand with MLGCA (Dev. Saving)	61,550,672	3,724,519		
	- Cash at Hand with MLGCA (Advert Revenue Account)	-	506,609		
	- Cash at Hand with MLGCA (Contract Finance Loan)	-	99,054,119		
	- Cash at Hand with MLGCA (Fixed Deposits)	1,345,277,652			
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	**1,462,070,893**	**83,655,258**		
16	**LOCAL GOVERNMENT INVESTMENTS**				
	Ashaka Cement	812,065	812,065		
	Sokoto Mortgage Bank	500,000	500,000		
	Gusau Community bank SILL COMM	242,305	242,305		
	T/Mafara Bricks B. Ind.	1,350,000	1,350,000		
	Intercontinental Bank	86,798,851	86,798,851		
	Brightway Solid Minerals Dev. Co.	26,291,645	26,291,645		
	Zamfara State Investment Company	7,776,171	7,776,171		
		123,771,037	**123,771,037**		

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.....Director of Finance and Supply

ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
17	**ADVANCES**				
	Boko Rice Processing & Others	832,100	832,100		
	Alh. Abdullahi A. Muh'd & Others	940,100	940,100		
	Bala Abdullahi Kanwa & Others	750,117	750,117		
	Alh. Samaila H. Moriki & Others	915,800	915,800		
	Alh. Aminu Atiku & Others	721,883	721,883		
		4,160,000	**4,160,000**		
18	**CONSOLIDATED REVENUE FUNDS**				
	- Opening Balance	83,681,001	84,161,512		
	- Revenue	5,745,282,399	3,762,627,529		
		5,828,963,400	**3,846,789,041**		
	- Less				
	- Expenditure	4,365,204,594	3,763,108,040		
	- Closing Balance	**1,463,758,807**	**83,681,001**		

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.....Director of Finance and Supply



UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
11TH JAN 2024

The Chairman,
ZURMI Local Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR ZURMI LOCAL GOVERNMENT-1004405648

We write to confirm the balance for MARU LOCAL GOVERNMENT-1004405648 to be N1626,713=77 CR (ONE Million, SIX Hundred and TWENTY-SIX Thousand Seven Hundred and THIRTEEN Naira SEVENTY-SEVEN Kobo Only) as at 31TH December 2023,

At the request of our client, we hereby confirm his certificate of balance as appended below for your further action

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi.
Non-Executive Directors: Owanari Duke, Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello, Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

www.ubagroup.com

UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
11TH JAN 2024

The Chairman,
ZURMI Local Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR ZURMI LOCAL GOVERNMENT-1023107389

We write to confirm the balance for MARU LOCAL GOVERNMENT-1023107389 to be N61200=40CR (SIXTY ONE THOUSAND TWO Hundred NAIRA AND FORTY Kobo Only) as at 31TH December 2023,
At the request of our client, we hereby confirm his certificate of balance as appended below for your further action

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

United Bank for Africa Plc. RC No. 2457. UBA House, 57 Marina, Lagos
Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi.
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www.ubagroup.com

UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
2rd Jan 2024

The Commissioner,
Zamfara State Ministry for Local Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR MINISTRY FOR LOCAL GOVT AND CHIEFTANCY AFFAIRS-1015967533

We write to confirm the balance for MINISTRY FOR LOCAL GOVERNMENT CHIEFTANCY AFFAIRS -1015967533 to be N50,014.58 CR (Fifty Thousand Fourteen Naira Fifty-Eight Kobo Only) as at 31TH December 2023,

At the request of our client, we hereby confirm his certificate of balance as appended below for your further action

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

United Bank for Africa Plc. RC No. 2457. UBA House, 57 Marina, Lagos
Tony O. Elumelu CFR (Chairman). Oliver Alawuba (GMD/CEO)
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www.ubagroup.com

UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
2rd Jan 2024

The Commissioner,
Zamfara State Ministry for Local Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR MINISTRY FOR LOCAL GOVT SALARY ACCOUUNT-1018795827

We write to confirm the balance for MINISTRY FOR LOCAL GOVERNMENT SALARY ACCOUNT -1018795827 to be N710,358,312.92 CR (Seven Hundred and Ten Million Three Hundred and Fifty-Eight Thousand Three Hundred and Twelve Naira Ninety-Two Kobo Only) as at 31TH December 2023,

At the request of our client, we hereby confirm his certificate of balance as appended below for your further action

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

United Bank for Africa Plc. RC No. 2457. UBA House, 57 Marina, Lagos
Tony O. Elumelu CFR (Chairman). Oliver Alawuba (GMD/CEO)
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UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
2rd Jan 2024

The Commissioner,
Zamfara State Ministry for Local Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCOUNT-1019185166

We write to confirm the balance for MINISTRY FOR LOCAL GOVERNMENT DEVELOPMENT SAVINGS -1019185166 to be N687,608,760.03 CR (Six Hundred and Eighty Seven Million, Six Hundred and Eight Thousand Seven Hundred and Sixty Naira Three Kobo Only) as at 31TH December 2023,

At the request of our client, we hereby confirm his certificate of balance as appended below for your further action

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

United Bank for Africa Plc. RC No. 2457. UBA House, 57 Marina, Lagos
Tony O. Elumelu CFR (Chairman). Oliver Alawuba (GMD/CEO)
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