ZAMFARA STATE GOVERNMENT

14 LOCAL GOVERNMENTS CONSOLIDATED

Report AND FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER, 2023



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
HONOURABLE COMMISSIONER
MINISTRY FOR LOCAL GOVERNMENT
AND CHIEFTAINCY AFFAIRS



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



HON. KASIMU SANI KAURA
ALGON CHAIRMAN
ZAMFARA STATE

CONSOLIDATED LOCAL GOVERNMENTS ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

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MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
ZAMFARA STATE
OFFICE: Ministry for Local Government and Chieftaincy Affairs,
Bypass Behind Usaimin Jum'at Mosque, Gusau.

MLGCA/AD/OFF/2051/VOL.I/11 **31st January, 2024**

HONOURABLE COMMISSIONER'S REPORT

The Annual Financial Report for the fiscal year 2023 contains a report of the financial operations and the Financial Statements of the 14 Local Governments. 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 14 Local Governments in Zamfara State.

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 14 Local Governments 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 14 Local Governments for the fiscal year 2023 were examined, certified and attested 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 Positions and Reports of the 14 Local Governments as at 31st December, 2023 are hereby recommended for public use.

Hon. Engr. Ahmad Garba Yandi
Honourable Commissioner.
MLGCA

All Correspondence Should be Address to the Office of the Honourable Commissioner

MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS

ZAMFARA STATE

OFFICE: Ministry for Local Government and Chieftaincy Affairs,
Bypass Behind Usaimin Jum'at Mosque, Gusau.

MLGCA/AD/OFF/2051/VOL.I/11 **31st January, 2024**

PERMANENT SECRETARY'S REPORT TO THE COUNCIL MEMBERS OF THE 14 LOCAL GOVERNMENTS

We have Supervised the preparation of the 14 Local Governments Accounts, together with accompanying schedules as set out on page 6 – 34 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 Chief Accounting Officer, 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 14 Local Governments.

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 14 Local Governments and its operations for the year ended 31st December, 2023.

The efforts of all staff of the Finance Department and other related Departments in the 14 Local Governments of Zamfara State are worthy of mention and recognition in the compilation of this Annual Financial Report.

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Mal. Garba Ahmad Gusau, FCNA, FCSA
Permanent Secretary.
MLGCA



.....

Alh. Murtala Shehu, CNA
Director Finance and Account
MLGCA

All Correspondence Should be Address to the Office of the Honourable Commissioner

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

31st January, 2024

AUDITOR'S GENERAL ATTESTATION
14 LOCAL GOVERNMENTS ACCOUNTS

We have audited the 14 Local Governments Council 2023 Annual Accounts set out on page 6 – 34 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 14 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.

ZAMFARA STATE CONSOLIDATED LOCAL GOVERNMENT FINANCIAL STATEMENT FOR THE YEAR ENDED 2023

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2023

ANNUAL BUDGET 2023 ₦		NOTES	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	CashFlows from Operating Activities:			
	Receipts:			
22,576,786,480	Statutory Allocation	1	18,693,267,120	22,166,727,120
14,461,274,960	Value Added Tax (VAT)		17,932,166,691	13,114,040,931
4,535,297,130	Other Receipts	2	15,087,466,331	3,095,447,007
	Transfer from other Government Agencies	3	30,000,000	6,378,062,402
	Other Transfers	4	287,101,190	100,138,000
41,573,358,570	**Sub-Total- Statutory Allocation**		**52,030,001,332**	**44,854,415,461**
	Independent Revenue (IGR)			
15,000,000	Direct Taxes	5	-	
52,856,140	Rates	5	146,082,318	163,565,519
262,550,070	Licences	5	53,361,328	60,520,840
-	Mining Rents	5	44,116,871	26,499,810
-	Royalties	5	-	3,947,719
225,074,100	Fees	5	100,339,536	105,101,232
1,048,200	Fines	5	22,377,187	27,242,518
53,460,000	Sales	5	-	-
164,495,560	Earnings	5	326,919,586	317,957,597
-	Sales/Rent of Government Buildings	5	-	-
15,500,000	Sales/Rent on Lands and Others	5	29,750,881	32,285,188
-	Repayments- General	5	-	-
580,500	Investment income	5	-	-
1,000,000	Interest Earned on Fixed Deposits	5	65,150,346	7,063,890
-	Re-Imbursement/Miscellaneous Reciept	5	2,509,480	-
791,564,570	**Sub-Total-Independent Revenue**		**790,607,532**	**744,184,313**
	Other Revenue Sources of the L/Govt.			
42,364,923,140	**Total Receipts**		**52,820,608,864**	**45,598,599,774**

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.....Director of Finance and Supply

ZAMFARA STATE CONSOLIDATED LOCAL GOVERNMENT FINANCIAL STATEMENT FOR THE YEAR ENDED 2023

ANNUAL BUDGET 2023 ₦		NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	Payments:			
5,716,456,000	Personnel Costs (Incl.Salaries on CRF Charges):	6	4,140,027,986	3,146,675,142
8,590,973,500	Overhead Charges:	7	8,364,946,766	6,908,076,587
8,788,160,670	Consolidated Revenue Fund Charges	8	7,831,194,851	9,491,131,429
2,761,620,000	CRF Charges- Public debt charges	9	8,137,984,181	5,357,045,405
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	1,630,250,006	416,719,998
	Transfers to Others	11	50,000,000	335,000,000
25,857,210,170	**Total Payments**		**30,154,403,790**	**25,654,648,561**
16,507,712,970	**Net Cash Flow from Operating Activities**		**22,666,205,074**	**19,943,951,213**
	CashFlows from Investment Activities:			
3,372,767,940	Capital Expenditure: Administrative Sector:	12	8,080,530,651	1,638,428,346
13,955,763,920	Capital Expenditure: Economic Sector:	12	5,564,840,849	584,864,627
5,278,181,110	Capital Expenditure: Social Service Sector:	12	7,257,214,107	2,742,709,937
	Capital Expenditure: Funded from Aids and Grants:			
22,606,712,970	**Net Cash Flow from Investment Activities:**		**20,902,585,608**	**4,966,002,910**
	CashFlows from Financing Activities:			
	Proceeds from Aids and Grants			
14,000,000,000	Proceeds from External Loan	13	-	-
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shorterm Loan)	13	3,000,000,000	2,000,000,000
(7,901,000,000)	Repayment of External Loans (Including Servicing)		(4,056,997,221)	(16,983,814,365)
	Repayment of FGN/Treasury Bonds			-
	Repayment of Loans from Other Funds/Faac Deduction)		(112,688,657)	
6,099,000,000	**Net Cash Flows from Financing Activities:**		**(1,169,685,878)**	**(14,983,814,365)**

.....Director of Finance and Supply

ZAMFARA STATE CONSOLIDATED LOCAL GOVERNMENT FINANCIAL STATEMENT FOR THE YEAR ENDED 2023

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		17,300,000,000	
	Total Cashflows from other cash equivalent Accounts		**17,300,000,000**	-
0	Net Cash for the year		593,933,588	(5,866,062)
	Cash & Its Equivalent as at 1st January		1,082,739,374	1,088,605,436
0	Cash & Its Equivalent as at 31st December		**18,976,672,962**	**1,082,739,374**

.....Director of Finance and Supply

ZAMFARA STATE CONSOLIDATED LOCAL GOVERNMENT FINANCIAL STATEMENT FOR THE YEAR ENDED 2023

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	174,735,377	6,949,587
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	18,801,937,584	1,075,789,787
TOTAL LIQUID ASSETS		**18,976,672,961**	**1,082,739,374**
Investments and Other Cash Assets:			
Local Government Investments	16	1,535,314,022	1,535,314,022
Imprest			
Advances	17	493,288,045	493,288,045
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		**2,028,602,067**	**2,028,602,067**
TOTAL ASSETS		**21,005,275,028**	**3,111,341,441**

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.....Director of Finance and Supply

ZAMFARA STATE CONSOLIDATED LOCAL GOVERNMENT FINANCIAL STATEMENT FOR THE YEAR ENDED

	NOTE	2023 ACTUAL 2023 ₦	ACTUAL 2022 ₦
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund	18	18,976,672,962	1,082,739,374
Capital Development Fund		2,028,602,067	
Trust & Other Public Funds			952,812,280
TOTAL PUBLIC FUNDS		**21,005,275,028**	**2,035,551,654**
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:-			1,075,789,787
TOTAL LIABILITIES		**21,005,275,028**	**3,111,341,441**

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.....Director of Finance and Supply

ZAMFARA STATE CONSOLIDATED LOCAL GOVERNMENT FINANCIAL STATEMENT FOR THE YEAR ENDED 2023

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 %
1,088,605,436	Opening Balance:		1,082,739,374				
	ADD: REVENUE						
22,166,727,120	Statutory Allocation	1	18,693,267,120	22,576,786,480	22,576,786,480		35
13,114,040,931	Value Added Tax Allocation		17,932,166,691	14,461,274,960	14,461,274,960		34
3,095,447,007	Other Receipts	2	15,087,466,331	4,535,297,130	4,535,297,130		28
6,378,062,402	Transfer from other Government Agencies	3	30,000,000	-			0
100,138,000	Other Transfers	4	287,101,190	-			1
45,943,020,897	**Sub-Total-Statutory Allocation**		**53,112,740,706**	**41,573,358,570**	**41,573,358,570**	**-**	**98**
	Independent Revenue (IGR)						
-	Direct Taxes	5	-	15,000,000	15,000,000		-
163,565,519	Rates	5	146,082,318	52,856,140	52,856,140		18
60,520,840	Licences	5	53,361,328	262,550,070	262,550,070		7
26,499,810	Mining Rents	5	44,116,871	-	-		6
3,947,719	Royalties	5	-	-	-		-
105,101,232	Fees	5	100,339,536	225,074,100	225,074,100		13
27,242,518	Fines	5	22,377,187	1,048,200	1,048,200		3
-	Sales	5	-	53,460,000	53,460,000		-
317,957,597	Earnings	5	326,919,586	164,495,560	164,495,560		41
-	Sales/Rent of Government Buildings	5	-	-	-		-
32,285,188	Sales/Rent on Lands and Others	5	29,750,881	15,500,000	15,500,000		4
-	Repayments- General	5	-	-	-		-
-	Investment income	5	-	580,500	580,500		-
7,063,890	Interest Earned on Fixed Deposits	5	65,150,346	1,000,000	1,000,000		8
-	Re-Imbursement/Miscellaneous Reciept	5	2,509,480	-	-		0
744,184,313	**Sub-Total-Independent Revenue**		**790,607,532**	**791,564,570**	**791,564,570**	**-**	**100**
	Other Revenue Sources of the L/Govt.						
46,687,205,210	**TOTAL REVENUE**		**53,903,348,238**	**42,364,923,140**	**42,364,923,140**	**-**	**100**

.....Director of Finance and Supply

ZAMFARA STATE CONSOLIDATED LOCAL GOVERNMENT FINANCIAL STATEMENT FOR THE YEAR ENDED 2023

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	VARIANCE ON FINAL BUDGET %
	LESS: EXPENDITURE						
3,146,675,142	Personnel Costs (Incl.Salaries on CRF Charges):	6	4,140,027,986	5,716,456,000	5,716,456,000		72%
6,908,076,587	Overhead Charges:	7	8,364,946,766	8,590,973,500	8,590,973,500		97%
9,491,131,429	Consolidated Revenue Fund Charges	8	7,831,194,851	8,788,160,670	8,788,160,670		89%
5,357,045,405	CRF Charges- Public debt charges	9	8,137,984,181	2,761,620,000	2,761,620,000		295%
	Subvention to Parastatals						
416,719,998	Other Transfers to Government Agencies	10	1,630,250,006	-			
335,000,000	Transfers to Others	11	50,000,000	-			
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
16,983,814,365	Repayments:External Loans: LGC		4,056,997,221	7,901,000,000	7,901,000,000		51%
	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		112,688,657				
42,638,462,926	**TOTAL EXPENDITURE:**		**34,324,089,668**	**33,758,210,170**	**33,758,210,170**	-	**102%**
4,048,742,284	**OPERATING BALANCE:**		**19,579,258,570**	**8,606,712,970**	**8,606,712,970**	-	**227**
	APPROPRIATIONS/TRANSFERS:						
4,966,002,910	Transfer to Capital Development Funds:		19,579,258,570	22,606,712,970	22,606,712,970	-	87
4,966,002,910	**Closing Balance:**		**19,579,258,570**	**22,606,712,970**	**22,606,712,970**	-	**87**

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.....Director of Finance and Supply

ZAMFARA STATE CONSOLIDATED LOCAL GOVERNMENT FINANCIAL STATEMENT FOR THE YEAR ENDED 2023

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						
4,048,742,284	Transfer from Consolidated Revenue Fund:		19,579,258,570	8,606,712,970	8,606,712,970	-	227
	Aid and Grants						
2,000,000,000	External Loans: LGC (UBA TOD)		3,000,000,000	14,000,000,000	14,000,000,000		21
	LGC Bonds & Treasury Bonds						
	Nigerian Treasury Bills (NTB)/Fixed Deposits		17,300,000,000				
	Development Loan Stock						
	Other Internal Loans (Promissory Notes)						
	Internal Loans from Other Funds						
6,048,742,284	**TOTAL REVENUE AVAILABLE:**		**39,879,258,569**	**22,606,712,970**	**22,606,712,970**	-	**249**
	LESS: CAPITAL EXPENDITURE:						
1,638,428,346	Capital Expenditure: Administrative Sector:	12	8,080,530,651	3,372,767,940	3,372,767,940		240
584,864,627	Capital Expenditure: Economic Sector:	12	5,564,840,849	13,955,763,920	13,955,763,920		40
2,742,709,937	Capital Expenditure: Social Service Sector:	12	7,257,214,107	5,278,181,110	5,278,181,110		137
	Capital Expenditure: Funded from Aids and Grants:						
4,966,002,910	**TOTAL CAPITAL EXPENDITURE**		**20,902,585,608**	**22,606,712,970**	**22,606,712,970**	-	**417**
	Intangible Assets						
1,082,739,374	**CLOSING BALANCE**		**18,976,672,962**	**0**	**0**	-	

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.....Director of Finance and Supply

ZAMFARA STATE CONSOLIDATED LOCAL GOVERNMENT FINANCIAL STATEMENT FOR THE YEAR ENDED 2023

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	18,693,267,120	22,166,727,120	22,576,786,480	(3,883,519,360)
	- Excess Crude Oil				-
		18,693,267,120	**22,166,727,120**	**22,576,786,480**	**(3,883,519,360)**
2	**OTHER RECEIPTS**				
	- Share of Electronic Money Transfer Levy	1,788,320,631	660,729,415	1,134,267,140	654,053,491
	- Share of Exchange Gains Difference	6,080,538,785	85,579,085	273,351,200	5,807,187,585
	- Share of Ecology Funds	845,092,053	716,494,455	-	845,092,053
	- Distribution of Non-oil Excess Account	1,588,551,675	1,563,486,026	3,127,678,790	(1,539,127,115)
	- Share of Forex Equalization	680,116,421	-	-	680,116,421
	- Share of Solid Minirals	59,710,610	-	-	59,710,610
	- Share of FGN Treasury Crude Account	407,131,182	-	-	407,131,182
	- Share of Exchange Rate Differential	660,419,296	-	-	660,419,296
	- Share of Additional Funds FGN	142,845,779	-	-	142,845,779
	- Share of Refund FGN (SURE-P)	2,834,739,898	-	-	2,834,739,898
	- Share of Excess Bank Charges Recovered	-	69,158,025	-	-
		15,087,466,331	**3,095,447,007**	**4,535,297,130**	**10,552,169,201**
3	**TRANSFERS FROM OTHER GOVERNMENT AGENCIES**				
	- Office of the Accountant General of the Federation (OAGF)	-	6,327,387,402		-
	- Zamfara State Government Sub-Treasury	30,000,000	50,675,000		30,000,000
		30,000,000	**6,378,062,402**	-	**30,000,000**
4	**OTHER TRANSFERS**				
	- Amsabam Construction Ventures	115,127,143	-		115,127,143
	- Cash Deposit Caliphate & Others	171,974,047	-		171,974,047
	- Cash Deposit Sanusi	-	38,000		-
	- Abubakar S/Fawa Dambo	-	100,000		-
	- Nasiru Bello Cash Deposit	-	25,000,000		-
	- Ahmad Cash Deposit	-	50,000,000		-
	- Shehu Sani Cash Deposit	-	25,000,000		-
		287,101,190	**100,138,000**	-	**287,101,190**

.....Director of Finance and Supply

ZAMFARA STATE CONSOLIDATED LOCAL GOVERNMENT FINANCIAL STATEMENT FOR THE YEAR ENDED 2023

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
5	**INDEPENDENT REVENUE (IGR)**				
	- Direct Taxes	-	-	15,000,000	(15,000,000)
	- Rates	146,082,318	163,565,519	52,856,140	93,226,178
	- Licences	53,361,328	60,520,840	262,550,070	(209,188,742)
	- Mining Rents	44,116,871	26,499,810	-	44,116,871
	- Royalties	-	3,947,719	-	-
	- Fees	100,339,536	105,101,232	225,074,100	(124,734,564)
	- Fines	22,377,187	27,242,518	1,048,200	21,328,987
	- Sales	-	-	53,460,000	(53,460,000)
	- Earnings	326,919,586	317,957,597	164,495,560	162,424,026
	- Sales/Rent of Government Buildings	-	-	-	-
	- Sales/Rent on Lands and Others	29,750,881	32,285,188	15,500,000	14,250,881
	- Repayments- General	-	-	-	-
	- Investment income	-	-	580,500	(580,500)
	- Interest Earned on Fixed Deposits	65,150,346	7,063,890	1,000,000	64,150,346
	- Re-Imbursement/Miscellaneous Reciept	2,509,480	-	-	2,509,480
		790,607,532	**744,184,313**	**791,564,570**	**(957,038)**
6	**PERSONNEL COST**				
	- Office of the Chairman	378,843,706	78,625,727	288,344,250	(90,499,456)
	- Office of the Vice Chairman	30,256,660	-	113,790,420	83,533,760
	- Adviser/Assistant to the Chairman/V. Chairman	214,468,520	623,550,280	-	(214,468,520)
	- Office of the Secretary	27,131,888	44,037,823	146,986,280	119,854,392
	- Internal Audit	-	-	-	-
	- The Council	105,200,000	-	905,443,920	800,243,920
	- Personnel Management	579,138,126	534,238,282	1,040,913,520	461,775,394
	- Agric and Natural Resources	524,156,081	331,978,771	654,124,760	129,968,679
	- Finance & Supply	301,672,279	289,038,279	692,341,520	390,669,241
	- Planning, Research & Statistics	-	-	67,499,500	67,499,500
	- Works & Housing	274,304,849	222,324,814	476,512,060	202,207,211
	- Primary Health Care Services	980,809,437	541,998,135	-	(980,809,437)
	- Traditional Offices	105,807,969	124,323,301	523,370,550	417,562,581
	- Social & Community Development	618,238,471	356,559,730	807,129,220	188,890,749
		4,140,027,986	**3,146,675,142**	**5,716,456,000**	**1,576,428,014**

.....Director of Finance and Supply

ZAMFARA STATE CONSOLIDATED LOCAL GOVERNMENT FINANCIAL STATEMENT FOR THE YEAR ENDED 2023

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
7	**OVERHEAD COST**				
	- Office of the Chairman	376,899,887	514,390,490	705,500,000	328,600,113
	- Office of the Vice Chairman	25,984,270	98,594,760	301,800,000	275,815,730
	- Adviser/Assistant to the Chairman/V. Chairman	-	50,269,971	-	
	- Office of the Secretary	72,210,360	152,946,909	320,165,120	247,954,760
	- Internal Audit	13,010,530	23,045,770	-	(13,010,530)
	- The Council	102,206,718	160,159,580	645,500,000	543,293,282
	- Personnel Management	1,873,736,934	1,294,203,913	820,558,380	(1,053,178,554)
	- Agric and Natural Resources	89,168,341	105,561,600	512,700,000	423,531,659
	- Finance & Supply	2,014,504,970	419,459,390	994,100,000	(1,020,404,970)
	- Planning, Research & Statistics	21,764,319	29,749,560	1,024,750,000	1,002,985,681
	- Works & Housing	98,116,847	116,703,484	747,400,000	649,283,153
	- Primary Health Care Services	221,361,523	208,123,336	-	(221,361,523)
	- Traditional Offices	272,855,257	49,761,690	-	(272,855,257)
	- Social & Community Development	3,183,126,810	3,685,106,134	2,518,500,000	(664,626,810)
	- Miscellaneous	-	-	-	-
		8,364,946,766	**6,908,076,587**	**8,590,973,500**	**226,026,734**
8	**CONSOLIDATED REVENUE FUND CHARGES**				
	- Primary School Teachers Salary	3,871,359,037	3,854,866,244	4,106,586,070	235,227,033
	- Training Fund	156,981,005	164,530,887	202,068,730	45,087,725
	- Contribution to Emirate Council	809,573,581	807,506,945	877,243,660	67,670,079
	- Contribution to Pension Funds	1,100,000,000	1,155,000,001	1,088,253,370	(11,746,630)
	- Common Services	373,865,362	389,860,294	378,000,000	4,134,638
	- Agency for Mass Education Salary	460,772,246	490,708,518	524,000,000	63,227,754
	- Primary Health Care Staff Salary	1,058,643,619	1,123,002,536	1,612,008,840	553,365,221
	- Traditional Rulers Salary	-	555,956,000	-	-
	- Salary of New S/Administrator ADCs	-	849,000,004	-	-
	- Salary of Special Assistant	-	100,700,000	-	-
		7,831,194,851	**9,491,131,429**	**8,788,160,670**	**956,965,819**

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.....Director of Finance and Supply

ZAMFARA STATE CONSOLIDATED LOCAL GOVERNMENT FINANCIAL STATEMENT FOR THE YEAR ENDED 2023

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
9	**CRF CHARGES- PUBLIC DEBT CHARGES**				
	- Short Term Borrowings	7,342,812,952	4,338,955,646	770,000,000	(6,572,812,952)
	- Witholding Tax	45,750,547	100,000,000	328,660,000	282,909,453
	- Value Added Tax (V.A.T FIRS)	45,750,547	100,000,000	419,601,070	373,850,523
	- Others/Taxes	27,877,658	144,311,735	95,000,000	67,122,342
	- Pay as You Earn (PAYE)	237,347,382	237,007,927	326,158,860	88,811,478
	- Water Rate	66,429,464	66,413,464	52,750,000	(13,679,464)
	- National Health Insurance Scheme	-	-	151,500,000	151,500,000
	- Contributory Pension Scheme	-	-	21,450,070	21,450,070
	- Union Dues	103,920,496	103,240,496	145,500,000	41,579,504
	- Party Contributory Scheme	78,167,358	78,157,358	-	(78,167,358)
	- Housing Funds (NHF)	66,521,330	66,461,330	382,000,000	315,478,670
	- Insurance Programmes (Superannuation)	-	-	-	-
	- Welfare Loan Scheme	-	-	-	-
	- Dependent Fund (Development Levy)	-	-	20,000,000	20,000,000
	- Poverty Alleviation Scheme	-	-	-	-
	- Other/Loan Deductions	123,406,448	122,497,448	49,000,000	(74,406,448)
	- Paycut Recovered	-	-	-	-
	- Overpayment Recoverable (Receipt)	-	-	-	-
		8,137,984,181	**5,357,045,405**	**2,761,620,000**	**(5,376,364,181)**
10	**TRANSFERS TO GOVERNMENT AGENCIES**				
	- Zamfara State Office of the Executive Governor	100,000,000	-		(100,000,000)
	- Zamfara State Office of the First Lady	43,420,000	-		(43,420,000)
	- Zamfara State Secretary to State Government	726,191,620	-		(726,191,620)
	- Zamfara State Office of the Head of Service	10,000,000	-		(10,000,000)
	- Zamfara State Hajj Commission	645,000,000	-		(645,000,000)
	- Executive Secretary ZSMEB	41,888,386	-		(41,888,386)
	- Local Government Pension Board	50,000,000	20,000,000		(50,000,000)
	- Ministry of Security and Home Affairs	13,750,000	199,500,000		(13,750,000)
	- Federal Inland Revenue Service (V.A.T)	-	45,000,000		-
	- Federal Inland Revenue Service (W.H.T)	-	45,000,000		-
	- Zamfara State Ministry of Justice	-	38,219,999		-
	- Ministry of Forestry & L/D	-	12,000,000		-
	- Directorate for Islamic Organisation	-	57,000,000		-
		1,630,250,006	**416,719,998**	**-**	**(1,630,250,006)**

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.....Director of Finance and Supply

ZAMFARA STATE CONSOLIDATED LOCAL GOVERNMENT FINANCIAL STATEMENT FOR THE YEAR ENDED 2023

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
11	**TRANSFERS TO OTHERS:**				
	- Anti Thuggery Standing Committee	50,000,000	95,534,476		(50,000,000)
	- House Committee on Local Government	-	29,465,524		-
	- U.B.A	-	200,000,000		-
	- Algon	-	10,000,000		-
		50,000,000	**335,000,000**	**-**	**(50,000,000)**
12	**CAPITAL EXPENDITURE**				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	1,628,069,401	1,290,115,144	2,013,742,660	385,673,259
	- Construction/Provision of Fixed Assets	6,416,401,750	325,310,000	1,124,025,280	(5,292,376,470)
	- Rehabilitation/Repairs of Fixed Assets	36,059,500	23,003,202	235,000,000	198,940,500
	- Preservation of Environment	-	-	-	-
		8,080,530,651	**1,638,428,346**	**3,372,767,940**	**(4,707,762,711)**
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	365,005,333	160,000,000	1,040,107,890	675,102,557
	- Construction/Provision of Fixed Assets	5,145,248,316	424,064,627	11,844,644,900	6,699,396,584
	- Rehabilitation/Repairs of Fixed Assets	54,587,200	800,000	836,213,990	781,626,790
	- Preservation of Environment	-	-	234,797,140	234,797,140
		5,564,840,849	**584,864,627**	**13,955,763,920**	**8,390,923,071**
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	434,072,285	1,583,295,002	1,232,935,350	798,863,065
	- Construction/Provision of Fixed Assets	6,214,067,984	832,429,756	2,222,374,960	(3,991,693,025)
	- Rehabilitation/Repairs of Fixed Assets	609,073,838	326,985,179	1,822,870,800	1,213,796,962
	- Preservation of Environment	-	-	-	-
		7,257,214,107	**2,742,709,937**	**5,278,181,110**	**(1,979,032,998)**
	TOTAL CAPITAL EXPENDITURE BY SECTOR	**20,902,585,608**	**4,966,002,910**	**22,606,712,970**	**1,704,127,362**

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.....Director of Finance and Supply

ZAMFARA STATE CONSOLIDATED LOCAL GOVERNMENT FINANCIAL STATEMENT FOR THE YEAR ENDED 2023

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
13	**PROCEEDS FROM LOANS/OTHER BORROWINGS**				
	- Commercial Banks Loans	-	-	14,000,000,000	14,000,000,000
	- Commercial Banks Loans (U.B.A Shorterm Loan)	3,000,000,000	2,000,000,000	-	
		3,000,000,000	**2,000,000,000**	**14,000,000,000**	**14,000,000,000**
14	**OTHER BANKS OF THE TREASURY**				
	- Eco Bank PLC	169,063	44,541		
	- Fidelity Bank PLC I	618,554	268,342		
	- Fidelity Bank PLC II	-	-		
	- First Bank PLC I	1,189,146	491,697		
	- First Bank PLC II	33,014	79,303		
	- Sterling Bank PLC	4,717	40		
	- U.B.A PLC I	159,453,734	5,621,156		
	- U.B.A PLC II	1,024,070	138,604		
	- Unity Bank PLC	858,412	213,729		
	- Zenith Bank PLC	59,786	92,175		
	- Taj Bank PLC I	9,994,567	-		
	- Taj Bank PLC II	1,330,315	-		
		174,735,377	**6,949,587**		
15	**CASH HELD BY DEPARTMENT & AGENCIES**				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	50,015	(252,767,346)		
		50,015	**(252,767,346)**		

.....Director of Finance and Supply

ZAMFARA STATE CONSOLIDATED LOCAL GOVERNMENT FINANCIAL STATEMENT FOR THE YEAR ENDED 2023

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	710,358,313	329,641		
		710,358,313	**329,641**		
	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	687,608,760	47,593,182		
	ii. Jaiz Bank PLC	103,920,497	-		
	iii. Heritage Bank PLC	-	303,380		
		791,529,257	**47,896,562**		
	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	-	39,044		
	ii. U.B.A II Bank PLC	-	147,224		
	iii. Sterling Bank PLC	-	184,660		
	iv. Zenith Bank PLC	-	6,143,960		
		-	**6,514,888**		
15	**- Cash at Hand with MLGCA (Contract Finance Loan)**				
	i. U.B.A PLC	-	1,273,816,042		
		-	**1,273,816,042**		
	- Cash at Hand with MLGCA (Fixed Depodits)				
	i. U.B.A PLC	17,300,000,000	-		
		17,300,000,000	-		
15	**CASH HELD BY DEPARTMENT & AGENCIES**				
	- Cash at Hand with MLGCA (JAAC 1)	50,015	(252,767,346)		
	- Cash at Hand with MLGCA (Salary)	710,358,313	329,641		
	- Cash at Hand with MLGCA (Dev. Saving)	791,529,257	47,896,562		
	- Cash at Hand with MLGCA (Advert Revenue Account)	-	6,514,888		
	- Cash at Hand with MLGCA (Contract Finance Loan)	-	1,273,816,042		
	- Cash at Hand with MLGCA (Fixed Deposits)	17,300,000,000	-		
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	**18,801,937,584**	**1,075,789,787**		

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.....Director of Finance and Supply

ZAMFARA STATE CONSOLIDATED LOCAL GOVERNMENT FINANCIAL STATEMENT FOR THE YEAR ENDED 2023

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
16	LOCAL GOVERNMENT INVESTMENTS				
	- Ashaka Cement	1,560,071	1,560,071		
	- Brightway Solid Minerals Dev. Co.	1,119,645,385	1,119,645,385		
	- CCNN Sokoto	1,704,000	1,704,000		
	- First Bank PLC	96,300	96,300		
	- Gamji Bank	606,000	606,000		
	- Gusau Community Bank	1,242,305	1,242,305		
	- Intercontinental Bank	102,998,851	102,998,851		
	- Micro Finance Bank	156,773,950	156,773,950		
	- Nig. Merchant Bank	33,300	33,300		
	- Oceanic Bank PLC	581,699	581,699		
	- Sokoto Cooperatives Bank	1,422,173	1,422,173		
	- Sokoto Investments Co.	2,074,000	2,074,000		
	- Sokoto Mortgage Bank	500,000	500,000		
	- Talata Mafara Bricks Block Ind.	18,850,000	18,850,000		
	- UAC Nig. LTD	130,000	130,000		
	- Unity Bank (BON)	2,085,948	2,085,948		
	- Urban Development Bank	1,066,000	1,066,000		
	- Zamfara Fertilizer Co.	21,000,000	21,000,000		
	- Zamfara Investments Co.	102,944,040	102,944,040		
		1,535,314,022	**1,535,314,022**		

Director of Finance and Supply

ZAMFARA STATE CONSOLIDATED LOCAL GOVERNMENT FINANCIAL STATEMENT FOR THE YEAR ENDED 2023

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
17	**ADVANCES**				
	- Anka	9,699,888	9,699,888		
	- Bakura	67,282,850	67,282,850		
	- Bukkuyum	9,643,545	9,643,545		
	- Bungudu	67,282,850	67,282,850		
	- Gummi	35,325,000	35,325,000		
	- Gusau	19,700,676	19,700,676		
	- Kaura Namoda	39,295,106	39,295,106		
	- Birnin Magaji	47,131,296	47,131,296		
	- Maradun	12,829,938	12,829,938		
	- Maru	48,721,767	48,721,767		
	- Shinkafi	28,313,845	28,313,845		
	- Talata Mafara	67,282,850	67,282,850		
	- Tsafe	36,618,434	36,618,434		
	- Zurmi	4,160,000	4,160,000		
		493,288,045	**493,288,045**		
18	**CONSOLIDATED REVENUE FUNDS**				
	- Opening Balance	1,082,739,374	1,088,605,436		
	- Revenue	73,120,608,864	47,598,599,774		
		74,203,348,237	**48,687,205,210**		
	- Less				
	- Expenditure	55,226,675,276	47,604,465,836		
	- Closing Balance	**18,976,672,962**	**1,082,739,374**		

.....Director of Finance and Supply

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 1 STATUTORY ALLOCATION

S/NO	LOCAL GOVT	STATUTORY ALLOCATION			INITIAL BUDGET 2023 ₦	SUPPLIMENTARY 2023 ₦	VARIANCE
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	FINAL BUDGET 2023 ₦			
1	ANKA	1,149,499,831	1,363,092,332	1,320,352,470	1,320,352,470	-	170,852,639
2	BAKURA	1,113,003,135	1,319,814,060	1,359,039,260	1,359,039,260	-	246,036,125
3	BUKKUYUM	1,313,526,006	1,557,596,773	1,575,607,290	1,575,607,290	-	262,081,284
5	BUNGUDU	1,449,749,509	1,719,132,432	1,748,526,930	1,748,526,930	-	298,777,421
6	GUMMI	1,261,852,445	1,496,321,571	1,481,450,580	1,481,450,580	-	219,598,135
7	GUSAU	1,752,154,825	2,077,728,715	2,164,823,770	2,164,823,770	-	412,668,945
8	K/NAMODA	1,330,685,574	1,577,944,819	1,668,320,560	1,668,320,560	-	337,634,986
4	B/MAGAJI	1,207,294,135	1,431,625,594	1,501,985,380	1,501,985,380	-	294,691,245
9	MARADUN	1,305,119,101	1,547,627,752	1,518,368,140	1,518,368,140	-	213,249,039
10	MARU	1,722,650,776	2,042,742,418	2,004,718,660	2,004,718,660	-	282,067,884
11	SHINKAFI	1,075,588,635	1,275,447,444	1,250,978,790	1,250,978,790	-	175,390,155
12	T/MAFARA	1,242,322,651	1,473,162,879	1,545,215,110	1,545,215,110	-	302,892,459
13	TSAFE	1,316,200,009	1,560,767,642	1,624,909,460	1,624,909,460	-	308,709,451
14	ZURMI	1,453,620,489	1,723,722,692	1,812,490,080	1,812,490,080	-	358,869,591
	TOTAL	**18,693,267,120**	**22,166,727,120**	**22,576,786,480**	**22,576,786,480**	**-**	**3,883,519,360**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTE 1 CONTINUES VALUE ADDED TAX (V.A.T)

S/NO	LOCAL GOVT	VALUE ADDED TAX (V.A.T)			INITIAL BUDGET 2023 ₦	SUPPLIMENTARY 2023 ₦	VARIANCE
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	FINAL BUDGET 2023 ₦			
1	ANKA	1,066,440,695	780,946,348	949,994,920	949,994,920	-	(116,445,775)
2	BAKURA	1,172,096,794	857,699,917	954,634,790	954,634,790	-	(217,462,004)
3	BUKKUYUM	1,230,643,886	900,231,284	925,975,690	925,975,690	-	(304,668,196)
4	BUNGUDU	1,340,227,905	979,838,280	1,003,900,850	1,003,900,850	-	(336,327,055)
5	GUMMI	1,213,847,822	888,029,831	1,012,325,470	1,012,325,470	-	(201,522,352)
6	GUSAU	1,636,763,436	1,195,255,663	1,276,045,730	1,276,045,730	-	(360,717,706)
7	K/NAMODA	1,395,749,149	1,020,171,528	1,102,165,300	1,102,165,300	-	(293,583,849)
8	B/MAGAJI	1,152,478,498	843,448,263	910,943,970	910,943,970	-	(241,534,528)
9	MARADUN	1,228,794,756	898,887,989	1,051,017,390	1,051,017,390	-	(177,777,366)
10	MARU	1,420,687,540	1,038,287,950	1,207,429,560	1,207,429,560	-	(213,257,980)
11	SHINKAFI	1,050,740,850	769,541,241	929,190,770	929,190,770	-	(121,550,080)
12	T/MAFARA	1,239,037,183	906,328,570	966,456,960	966,456,960	-	(272,580,223)
13	TSAFE	1,359,384,510	993,754,540	1,049,255,980	1,049,255,980	-	(310,128,530)
14	ZURMI	1,425,273,666	1,041,619,528	1,121,937,580	1,121,937,580	-	(303,336,086)
	TOTAL	**17,932,166,691**	**13,114,040,931**	**14,461,274,960**	**14,461,274,960**	**-**	**(3,470,891,731)**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 2 OTHER RECIEPTS

S/N	LOCAL GOVT	Electronic Money Transfer Levy				Exchange Gain			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023	VARIANCE ON BUDGET 2023	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023	VARIANCE ON BUDGET 2023
1	ANKA	110,975,120	39,358,977	64,950,580	46,024,540	373,908,866	5,262,491	14,125,680	359,783,186
2	BAKURA	119,234,357	42,887,449	71,462,630	47,771,727	362,037,234	5,095,406	13,677,190	348,360,044
3	BUKKUYUM	123,811,039	45,416,178	115,003,770	8,807,269	427,263,237	6,013,414	59,779,510	367,483,727
4	BUNGUDU	132,377,326	49,528,080	81,825,300	50,552,026	471,573,966	6,637,055	17,815,310	453,758,656
5	GUMMI	122,498,075	44,705,939	74,035,930	48,462,145	410,454,881	5,776,849	15,506,330	394,948,551
6	GUSAU	155,557,790	60,482,897	100,102,110	55,455,680	569,940,252	8,021,487	21,531,430	548,408,822
7	K/NAMODA	136,717,474	51,122,755	85,247,330	51,470,144	432,844,895	6,091,972	16,352,180	416,492,715
8	B/MAGAJI	117,700,777	42,459,642	70,253,470	47,447,307	392,708,175	5,527,077	14,835,880	377,872,295
9	MARADUN	123,666,491	45,330,925	74,957,180	48,709,311	424,528,642	5,974,927	16,038,010	408,490,632
10	MARU	138,666,932	52,996,301	86,784,390	51,882,542	560,343,186	7,886,416	21,168,870	539,174,316
11	SHINKAFI	109,747,848	38,628,556	63,982,920	45,764,928	349,867,060	4,924,120	13,217,420	336,649,640
12	T/MAFARA	124,467,151	45,519,025	75,588,470	48,878,681	404,102,237	5,687,440	15,266,330	388,835,907
13	TSAFE	133,874,816	49,838,060	83,006,010	50,868,806	428,133,036	6,025,656	16,174,180	411,958,856
14	ZURMI	139,025,434	52,454,632	87,067,050	51,958,384	472,833,117	6,654,776	17,862,880	454,970,237
	TOTAL	**1,788,320,631**	**660,729,415**	**1,134,267,140**	**654,053,491**	**6,080,538,785**	**85,579,085**	**273,351,200**	**5,807,187,585**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 2 CONTINUE OTHER RECIEPTS

S/N	LOCAL GOVT	Ecology Funds				Non-Oil Excess Account			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023	VARIANCE ON BUDGET 2023	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023	VARIANCE ON BUDGET 2023
1	ANKA	51,967,009	44,059,193	-	51,967,009	97,684,362	96,143,008	191,160,000	(93,475,638)
2	BAKURA	50,317,053	42,660,310	-	50,317,053	94,582,877	93,090,461	185,094,530	(90,511,653)
3	BUKKUYUM	59,382,364	50,346,154	-	59,382,364	111,623,288	109,861,992	237,390,950	(125,767,662)
4	BUNGUDU	65,540,806	55,567,466	-	65,540,806	123,199,545	121,255,588	241,096,090	(117,896,545)
5	GUMMI	57,046,287	48,365,557	-	57,046,287	107,232,075	105,540,067	209,848,450	(102,616,375)
6	GUSAU	79,212,056	67,158,363	-	79,212,056	148,897,914	146,548,464	291,390,660	(142,492,746)
7	K/NAMODA	60,158,120	51,003,863	-	60,158,120	113,081,506	111,297,201	221,295,530	(108,214,024)
8	B/MAGAJI	54,579,795	46,274,391	-	54,579,795	102,595,716	100,976,865	200,779,300	(98,183,584)
9	MARADUN	59,002,301	50,023,925	-	59,002,301	110,908,870	109,158,846	217,043,780	(106,134,910)
10	MARU	77,878,226	66,027,502	-	77,878,226	146,390,663	144,080,775	286,480,080	(140,089,417)
11	SHINKAFI	48,625,604	41,226,249	-	48,625,604	91,403,398	89,961,150	178,872,420	(87,469,022)
12	T/MAFARA	56,163,377	47,617,000	-	56,163,377	105,572,435	103,906,615	206,600,610	(101,028,175)
13	TSAFE	59,503,251	50,448,646	-	59,503,251	111,850,524	110,085,643	218,886,550	(107,036,026)
14	ZURMI	65,715,806	55,715,837	-	65,715,806	123,528,501	121,579,353	241,739,840	(118,211,339)
	TOTAL	**845,092,053**	**716,494,455**	**-**	**845,092,053**	**1,588,551,675**	**1,563,486,026**	**3,127,678,790**	**(1,539,127,115)**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 2 CONTINUE OTHER RECIEPTS

S/N	LOCAL GOVT	Forex Equalization				Solid Minirals			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023	VARIANCE ON BUDGET 2023	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023	VARIANCE ON BUDGET 2023
1	ANKA	41,822,208	-	-	41,822,208	3,671,768	-	-	3,671,768
2	BAKURA	40,494,350	-	-	40,494,350	3,555,189	-	-	3,555,189
3	BUKKUYUM	47,789,966	-	-	47,789,966	4,195,705	-	-	4,195,705
4	BUNGUDU	52,746,181	-	-	52,746,181	4,630,835	-	-	4,630,835
5	GUMMI	45,909,929	-	-	45,909,929	4,030,648	-	-	4,030,648
6	GUSAU	63,748,582	-	-	63,748,582	5,596,787	-	-	5,596,787
7	K/NAMODA	48,414,282	-	-	48,414,282	4,250,517	-	-	4,250,517
8	B/MAGAJI	43,924,936	-	-	43,924,936	3,856,376	-	-	3,856,376
9	MARADUN	47,484,098	-	-	47,484,098	4,168,852	-	-	4,168,852
10	MARU	62,675,137	-	-	62,675,137	5,502,544	-	-	5,502,544
11	SHINKAFI	39,133,100	-	-	39,133,100	3,435,678	-	-	3,435,678
12	T/MAFARA	45,199,377	-	-	45,199,377	3,968,265	-	-	3,968,265
13	TSAFE	47,887,254	-	-	47,887,254	4,204,247	-	-	4,204,247
14	ZURMI	52,887,019	-	-	52,887,019	4,643,199	-	-	4,643,199
	TOTAL	**680,116,421**	**-**	**-**	**680,116,421**	**59,710,610**	**-**	**-**	**59,710,610**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 2 CONTINUE OTHER RECIEPTS

S/N	LOCAL GOVT	FGN Treasury Crude Account				Exchange Rate Differential			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023	VARIANCE ON BUDGET 2023	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023	VARIANCE ON BUDGET 2023
1	ANKA	25,035,604	-	-	25,035,604	40,610,978	-	-	40,610,978
2	BAKURA	24,240,721	-	-	24,240,721	39,321,577	-	-	39,321,577
3	BUKKUYUM	28,608,022	-	-	28,608,022	46,405,902	-	-	46,405,902
4	BUNGUDU	31,574,910	-	-	31,574,910	51,218,577	-	-	51,218,577
5	GUMMI	27,482,594	-	-	27,482,594	44,580,313	-	-	44,580,313
6	GUSAU	38,161,166	-	-	38,161,166	61,902,334	-	-	61,902,334
7	K/NAMODA	28,981,750	-	-	28,981,750	47,012,137	-	-	47,012,137
8	B/MAGAJI	26,294,338	-	-	26,294,338	42,652,808	-	-	42,652,808
9	MARADUN	28,424,923	-	-	28,424,923	46,108,892	-	-	46,108,892
10	MARU	37,518,580	-	-	37,518,580	60,859,977	-	-	60,859,977
11	SHINKAFI	23,425,850	-	-	23,425,850	37,999,751	-	-	37,999,751
12	T/MAFARA	27,057,244	-	-	27,057,244	43,890,340	-	-	43,890,340
13	TSAFE	28,666,261	-	-	28,666,261	46,500,372	-	-	46,500,372
14	ZURMI	31,659,219	-	-	31,659,219	51,355,336	-	-	51,355,336
	TOTAL	**407,131,182**	**-**	**-**	**407,131,182**	**660,419,296**	**-**	**-**	**660,419,296**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 2 CONTINUE OTHER RECIEPTS

S/N	LOCAL GOVT	Additional Funds FGN				Refund FGN (SURE-P)			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023	VARIANCE ON BUDGET 2023	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023	VARIANCE ON BUDGET 2023
1	ANKA	10,203,270	-	-	10,203,270	202,481,421	-	-	202,481,421
2	BAKURA	10,203,270	-	-	10,203,270	202,481,421	-	-	202,481,421
3	BUKKUYUM	10,203,270	-	-	10,203,270	202,481,421	-	-	202,481,421
4	BUNGUDU	10,203,270	-	-	10,203,270	202,481,421	-	-	202,481,421
5	GUMMI	10,203,270	-	-	10,203,270	202,481,421	-	-	202,481,421
6	GUSAU	10,203,270	-	-	10,203,270	202,481,421	-	-	202,481,421
7	K/NAMODA	10,203,270	-	-	10,203,270	202,481,421	-	-	202,481,421
8	B/MAGAJI	10,203,270	-	-	10,203,270	202,481,421	-	-	202,481,421
9	MARADUN	10,203,270	-	-	10,203,270	202,481,421	-	-	202,481,421
10	MARU	10,203,270	-	-	10,203,270	202,481,421	-	-	202,481,421
11	SHINKAFI	10,203,270	-	-	10,203,270	202,481,421	-	-	202,481,421
12	T/MAFARA	10,203,270	-	-	10,203,270	202,481,421	-	-	202,481,421
13	TSAFE	10,203,270	-	-	10,203,270	202,481,421	-	-	202,481,421
14	ZURMI	10,203,270	-	-	10,203,270	202,481,421	-	-	202,481,421
	TOTAL	**142,845,779**	**-**	**-**	**142,845,779**	**2,834,739,898**	**-**	**-**	**2,834,739,898**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 2 CONTINUE OTHER RECIEPTS

S/N	LOCAL GOVT	Excess Bank Charges Recovered							
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023	VARIANCE ON BUDGET 2023	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023	VARIANCE ON BUDGET 2023
1	ANKA	-	4,252,715	-	-	-	-	-	-
2	BAKURA	-	4,117,691	-	-	-	-	-	-
3	BUKKUYUM	-	4,859,550	-	-	-	-	-	-
4	BUNGUDU	-	5,363,525	-	-	-	-	-	-
5	GUMMI	-	4,668,377	-	-	-	-	-	-
6	GUSAU	-	6,482,311	-	-	-	-	-	-
7	K/NAMODA	-	4,923,034	-	-	-	-	-	-
8	B/MAGAJI	-	4,466,532	-	-	-	-	-	-
9	MARADUN	-	4,828,448	-	-	-	-	-	-
10	MARU	-	6,373,157	-	-	-	-	-	-
11	SHINKAFI	-	3,979,272	-	-	-	-	-	-
12	T/MAFARA	-	4,596,124	-	-	-	-	-	-
13	TSAFE	-	4,869,443	-	-	-	-	-	-
14	ZURMI	-	5,377,847	-	-	-	-	-	-
	TOTAL	**-**	**69,158,025**	**-**	**-**	**-**	**-**	**-**	**-**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 3 TRANSFER FROM OTHER GOVERNMENT AGENCIES

S/N	LOCAL GOVT	Office of the Accountant of the Federation (OAGF)		Zamfara State Government Sub-Treasury				TRANSFERS 2023	TRANSFERS 2022
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦			ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	-	389,088,258	1,844,782	3,116,144	-	-	1,844,782	392,204,402
2	BAKURA	-	376,734,680	1,786,210	3,017,206	-	-	1,786,210	379,751,886
3	BUKKUYUM	-	444,608,631	2,108,020	3,560,797	-	-	2,108,020	448,169,428
4	BUNGUDU	-	490,718,221	2,326,639	3,930,081	-	-	2,326,639	494,648,302
5	GUMMI	-	427,117,914	2,025,091	3,420,717	-	-	2,025,091	430,538,631
6	GUSAU	-	593,077,834	2,811,956	4,749,862	-	-	2,811,956	597,827,696
7	K/NAMODA	-	450,416,884	2,135,559	3,607,314	-	-	2,135,559	454,024,199
8	B/MAGAJI	-	408,650,754	1,937,533	3,272,816	-	-	1,937,533	411,923,570
9	MARADUN	-	441,763,021	2,094,528	3,538,007	-	-	2,094,528	445,301,028
10	MARU	-	583,091,161	2,764,606	4,669,881	-	-	2,764,606	587,761,041
11	SHINKAFI	-	364,070,440	1,726,165	2,915,780	-	-	1,726,165	366,986,220
12	T/MAFARA	-	420,507,375	1,993,749	3,367,774	-	-	1,993,749	423,875,149
13	TSAFE	-	445,513,740	2,112,311	3,568,046	-	-	2,112,311	449,081,786
14	ZURMI	-	492,028,489	2,332,851	3,940,575	-	-	2,332,851	495,969,064
	TOTAL	**-**	**6,327,387,402**	**30,000,000**	**50,675,000**	**-**	**-**	**30,000,000**	**6,378,062,402**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 4 OTHER TRANSFERS

S/N	LOCAL GOVT	AmsabamConstruction Venture		Cash Deposits Caliphate & Others		Cash Deposits Sanusi		TRANSFERS 2023	TRANSFERS 2022
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	7,079,481	-	10,289,401	-	-	2,337	17,368,882	2,337
2	BAKURA	6,854,707	-	9,962,712	-	-	2,263	16,817,419	2,263
3	BUKKUYUM	8,089,677	-	11,757,632	-	-	2,670	19,847,309	2,670
4	BUNGUDU	8,928,644	-	17,623,900	-	-	2,947	26,552,543	2,947
5	GUMMI	7,771,433	-	11,295,092	-	-	2,565	19,066,524	2,565
6	GUSAU	10,791,082	-	15,683,885	-	-	3,562	26,474,968	3,562
7	K/NAMODA	8,195,359	-	11,911,231	-	-	2,705	20,106,589	2,705
8	B/MAGAJI	7,435,422	-	10,806,729	-	-	2,454	18,242,151	2,454
9	MARADUN	8,037,901	-	11,682,380	-	-	2,653	19,720,281	2,653
10	MARU	10,609,374	-	15,419,789	-	-	3,502	26,029,163	3,502
11	SHINKAFI	6,624,281	-	9,627,807	-	-	2,186	16,252,088	2,186
12	T/MAFARA	7,651,154	-	11,120,277	-	-	2,525	18,771,430	2,525
13	TSAFE	8,106,146	-	11,781,567	-	-	2,676	19,887,713	2,676
14	ZURMI	8,952,484	-	13,011,645	-	-	2,955	21,964,129	2,955
	TOTAL	**115,127,143**	**-**	**171,974,047**	**-**	**-**	**38,000**	**287,101,190**	**38,000**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 4 CONTINUE OTHER TRANSFERS

S/N	LOCAL GOVT	Cash Deposits Abubakar S/Fawa Dambo		Cash Deposits Nasiru Bello		Cash Deposits Ahmed		TRANSFERS 2023	TRANSFERS 2022
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	-	6,149	-	1,537,318	-	3,074,636	-	4,618,103
2	BAKURA	-	5,954	-	1,488,508	-	2,977,016	-	4,471,478
3	BUKKUYUM	-	7,027	-	1,756,683	-	3,513,367	-	5,277,077
4	BUNGUDU	-	7,755	-	1,938,866	-	3,877,732	-	5,824,353
5	GUMMI	-	6,750	-	1,687,576	-	3,375,152	-	5,069,479
6	GUSAU	-	9,373	-	2,343,297	-	4,686,593	-	7,039,263
7	K/NAMODA	-	7,119	-	1,779,632	-	3,559,264	-	5,346,015
8	B/MAGAJI	-	6,458	-	1,614,611	-	3,229,222	-	4,850,291
9	MARADUN	-	6,982	-	1,745,440	-	3,490,880	-	5,243,302
10	MARU	-	9,215	-	2,303,839	-	4,607,677	-	6,920,731
11	SHINKAFI	-	5,754	-	1,438,471	-	2,876,941	-	4,321,166
12	T/MAFARA	-	6,646	-	1,661,457	-	3,322,915	-	4,991,018
13	TSAFE	-	7,041	-	1,760,259	-	3,520,519	-	5,287,819
14	ZURMI	-	7,776	-	1,944,043	-	3,888,086	-	5,839,905
	TOTAL	**-**	**100,000**	**-**	**25,000,000**	**-**	**50,000,000**	**-**	**75,100,000**

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ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 4 CONTINUE OTHER TRANSFERS

S/N	LOCAL GOVT	Cash Deposits Shehu Sani						TRANSFERS 2023	TRANSFERS 2022
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	-	1,537,318	-	-	-	-	-	1,537,318
2	BAKURA	-	1,488,508	-	-	-	-	-	1,488,508
3	BUKKUYUM	-	1,756,683	-	-	-	-	-	1,756,683
4	BUNGUDU	-	1,938,866	-	-	-	-	-	1,938,866
5	GUMMI	-	1,687,576	-	-	-	-	-	1,687,576
6	GUSAU	-	2,343,297	-	-	-	-	-	2,343,297
7	K/NAMODA	-	1,779,632	-	-	-	-	-	1,779,632
8	B/MAGAJI	-	1,614,611	-	-	-	-	-	1,614,611
9	MARADUN	-	1,745,440	-	-	-	-	-	1,745,440
10	MARU	-	2,303,839	-	-	-	-	-	2,303,839
11	SHINKAFI	-	1,438,471	-	-	-	-	-	1,438,471
12	T/MAFARA	-	1,661,457	-	-	-	-	-	1,661,457
13	TSAFE	-	1,760,259	-	-	-	-	-	1,760,259
14	ZURMI	-	1,944,043	-	-	-	-	-	1,944,043
	TOTAL	**-**	**25,000,000**	**-**	**-**	**-**	**-**	**-**	**25,000,000**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 5 (INDEPENDENT REVENUE I.G.R)

S/N	LOCAL GOVT	DIRECT TAXES				RATES			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	-	-	-	-	7,741,498	3,907,126	5,950,000	1,791,498
2	BAKURA	-	-	-	-	8,281,110	3,255,870	1,960,040	6,321,070
3	BUKKUYUM	-	-	-	-	738,300	5,404,320	2,926,260	(2,187,960)
4	BUNGUDU	-	-	-	-	14,295,800	41,918,396	5,000,000	9,295,800
5	GUMMI	-	-	-	-	3,627,600	6,456,480	3,000,000	627,600
6	GUSAU	-	-	15,000,000	(15,000,000)	30,196,010	21,541,441	-	30,196,010
7	K/NAMODA	-	-	-	-	6,500,000	6,180,000	3,000,000	3,500,000
8	B/MAGAJI	-	-	-	-	6,745,000	13,558,000	2,000,000	4,745,000
9	MARADUN	-	-	-	-	6,267,250	7,585,600	5,000,000	1,267,250
10	MARU	-	-	-	-	13,433,320	8,331,766	4,519,840	8,913,480
11	SHINKAFI	-	-	-	-	7,115,500	11,616,020	3,500,000	3,615,500
12	T/MAFARA	-	-	-	-	8,574,350	7,979,300	2,000,000	6,574,350
13	TSAFE	-	-	-	-	2,200,000	1,840,000	3,000,000	(800,000)
14	ZURMI	-	-	-	-	30,366,580	23,991,200	11,000,000	19,366,580
	TOTAL	**-**	**-**	**15,000,000**	**(15,000,000)**	**146,082,318**	**163,565,519**	**52,856,140**	**93,226,178**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 5 CONTINUES (INDEPENDENT REVENUE I.G.R)

S/N	LOCAL GOVT	LICENCES				MINING RENTS			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	3,081,923	1,029,310	7,780,000	(4,698,077)	-	-	-	-
2	BAKURA	2,600,600	1,227,980	14,074,000	(11,473,400)	-	-	-	-
3	BUKKUYUM	6,157,420	3,734,690	15,050,000	(8,892,580)	-	-	-	-
4	BUNGUDU	3,418,080	7,534,685	25,999,680	(22,581,600)	-	-	-	-
5	GUMMI	2,394,950	4,706,050	21,900,000	(19,505,050)	-	-	-	-
6	GUSAU	-	-	11,550,000	(11,550,000)	-	-	-	-
7	K/NAMODA	-	1,105,000	30,827,000	(30,827,000)	-	-	-	-
8	B/MAGAJI	8,126,000	10,060,000	17,300,000	(9,174,000)	-	-	-	-
9	MARADUN	2,770,000	2,497,100	11,454,370	(8,684,370)	-	-	-	-
10	MARU	4,252,070	4,628,225	20,200,000	(15,947,930)	44,116,871	26,499,810	-	44,116,871
11	SHINKAFI	5,153,000	8,121,710	24,672,020	(19,519,020)	-	-	-	-
12	T/MAFARA	2,445,200	1,826,350	15,500,000	(13,054,800)	-	-	-	-
13	TSAFE	4,972,500	7,452,670	16,543,000	(11,570,500)	-	-	-	-
14	ZURMI	7,989,585	6,597,070	29,700,000	(21,710,415)	-	-	-	-
	TOTAL	**53,361,328**	**60,520,840**	**262,550,070**	**(209,188,742)**	**44,116,871**	**26,499,810**	**-**	**44,116,871**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 5 CONTINUES (INDEPENDENT REVENUE I.G.R)

S/N	LOCAL GOVT	ROYALTIES				FEES			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	-	-	-	-	3,543,196	1,533,885	7,740,000	(4,196,804)
2	BAKURA	-	-	-	-	5,179,700	2,186,691	10,200,000	(5,020,300)
3	BUKKUYUM	-	-	-	-	2,069,370	4,110,380	13,000,000	(10,930,630)
4	BUNGUDU	-	-	-	-	3,465,410	8,580,760	41,500,000	(38,034,590)
5	GUMMI	-	-	-	-	11,080,620	17,459,210	11,300,000	(219,380)
6	GUSAU	-	-	-	-	20,687,250	15,255,838	15,650,000	5,037,250
7	K/NAMODA	-	-	-	-	-	2,600,000	11,900,000	(11,900,000)
8	B/MAGAJI	-	-	-	-	3,199,000	3,240,000	19,600,000	(16,401,000)
9	MARADUN	-	-	-	-	13,577,800	12,528,020	14,890,500	(1,312,700)
10	MARU	-	3,947,719	-	-	9,057,700	10,068,398	18,300,000	(9,242,300)
11	SHINKAFI	-	-	-	-	125,000	-	9,600,000	(9,475,000)
12	T/MAFARA	-	-	-	-	6,055,010	6,882,380	12,500,000	(6,444,990)
13	TSAFE	-	-	-	-	200,000	25,120	12,400,000	(12,200,000)
14	ZURMI	-	-	-	-	22,099,480	20,630,550	26,493,600	(4,394,120)
	TOTAL	**-**	**3,947,719**	**-**	**-**	**100,339,536**	**105,101,232**	**225,074,100**	**(124,734,564)**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 5 CONTINUES (INDEPENDENT REVENUE I.G.R)

S/N	LOCAL GOVT	FINES				SALES			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	2,803,657	992,798	-	2,803,657	-	-	50,000	(50,000)
2	BAKURA	2,396,470	1,367,810	-	2,396,470	-	-	500,000	(500,000)
3	BUKKUYUM	6,129,100	4,378,690	-	6,129,100	-	-	4,500,000	(4,500,000)
4	BUNGUDU	2,011,600	5,547,820	-	2,011,600	-	-	21,500,000	(21,500,000)
5	GUMMI	1,914,250	4,032,580	-	1,914,250	-	-	-	-
6	GUSAU	-	-	-	-	-	-	2,300,000	(2,300,000)
7	K/NAMODA	-	1,000,000	-	-	-	-	4,500,000	(4,500,000)
8	B/MAGAJI	3,000,000	2,125,000	-	3,000,000	-	-	1,000,000	(1,000,000)
9	MARADUN	1,633,400	1,784,460	-	1,633,400	-	-	6,000,000	(6,000,000)
10	MARU	-	-	-	-	-	-	7,000,000	(7,000,000)
11	SHINKAFI	-	3,267,700	-	-	-	-	500,000	(500,000)
12	T/MAFARA	2,488,710	1,904,400	-	2,488,710	-	-	-	-
13	TSAFE	-	841,260	1,048,200	(1,048,200)	-	-	1,610,000	(1,610,000)
14	ZURMI	-	-	-	-	-	-	4,000,000	(4,000,000)
	TOTAL	**22,377,187**	**27,242,518**	**1,048,200**	**21,328,987**	**-**	**-**	**53,460,000**	**(53,460,000)**

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ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 5 CONTINUES (INDEPENDENT REVENUE I.G.R)

S/N	LOCAL GOVT	EARNIGS				SALES/RENT OF GOVERNMENT BUILDINGS			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	7,200,993	3,139,939	2,500,000	4,700,993	-	-	-	-
2	BAKURA	12,582,100	5,829,502	11,000,000	1,582,100	-	-	-	-
3	BUKKUYUM	23,707,210	16,630,210	9,500,000	14,207,210	-	-	-	-
4	BUNGUDU	13,643,300	49,768,179	15,200,000	(1,556,700)	-	-	-	-
5	GUMMI	18,224,250	29,467,800	20,387,680	(2,163,430)	-	-	-	-
6	GUSAU	41,543,230	38,052,721	16,500,000	25,043,230	-	-	-	-
7	K/NAMODA	86,671,170	70,996,100	19,000,000	67,671,170	-	-	-	-
8	B/MAGAJI	21,453,000	14,369,000	3,160,000	18,293,000	-	-	-	-
9	MARADUN	12,402,460	10,443,580	11,200,000	1,202,460	-	-	-	-
10	MARU	15,261,793	14,536,946	12,500,000	2,761,793	-	-	-	-
11	SHINKAFI	21,878,400	15,750,680	3,500,000	18,378,400	-	-	-	-
12	T/MAFARA	12,305,350	8,994,820	16,759,720	(4,454,370)	-	-	-	-
13	TSAFE	6,084,220	9,968,050	10,588,160	(4,503,940)	-	-	-	-
14	ZURMI	33,962,110	30,010,070	12,700,000	21,262,110	-	-	-	-
	TOTAL	**326,919,586**	**317,957,597**	**164,495,560**	**162,424,026**	**-**	**-**	**-**	**-**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 5 CONTINUES (INDEPENDENT REVENUE I.G.R)

S/N	LOCAL GOVT	SALES/RENT ON LANDS AND OTHERS				REPAYMENTS- GENERAL			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	876,451	706,539	1,500,000	(623,550)	-	-	-	-
2	BAKURA	349,500	1,228,320	-	349,500	-	-	-	-
3	BUKKUYUM	991,580	1,145,070	-	991,580	-	-	-	-
4	BUNGUDU	1,355,000	-	6,000,000	(4,645,000)	-	-	-	-
5	GUMMI	6,578,230	8,025,000	3,000,000	3,578,230	-	-	-	-
6	GUSAU	-	-	-	-	-	-	-	-
7	K/NAMODA	-	2,990,170	-	-	-	-	-	-
8	B/MAGAJI	-	-	-	-	-	-	-	-
9	MARADUN	-	-	-	-	-	-	-	-
10	MARU	9,431,010	6,009,919	5,000,000	4,431,010	-	-	-	-
11	SHINKAFI	-	-	-	-	-	-	-	-
12	T/MAFARA	482,850	210,530	-	482,850	-	-	-	-
13	TSAFE	-	-	-	-	-	-	-	-
14	ZURMI	9,686,260	11,969,640	-	9,686,260	-	-	-	-
	TOTAL	**29,750,881**	**32,285,188**	**15,500,000**	**14,250,881**	**-**	**-**	**-**	**-**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 5 CONTINUES (INDEPENDENT REVENUE I.G.R)

S/N	LOCAL GOVT	INVESTMENT INCOME				INTEREST EARNED			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	-	-	-	-	3,684,509	-	-	3,684,509
2	BAKURA	-	-	-	-	4,626,446	212,830	-	4,626,446
3	BUKKUYUM	-	-	-	-	4,210,265	-	-	4,210,265
4	BUNGUDU	-	-	-	-	4,646,904	-	-	4,646,904
5	GUMMI	-	-	-	-	4,044,634	-	-	4,044,634
6	GUSAU	-	-	500,000	(500,000)	5,616,208	-	1,000,000	4,616,208
7	K/NAMODA	-	-	-	-	4,265,266	-	-	4,265,266
8	B/MAGAJI	-	-	-	-	3,869,758	-	-	3,869,758
9	MARADUN	-	-	80,500	(80,500)	4,183,318	-	-	4,183,318
10	MARU	-	-	-	-	8,076,766	3,826,120	-	8,076,766
11	SHINKAFI	-	-	-	-	3,447,600	-	-	3,447,600
12	T/MAFARA	-	-	-	-	5,167,705	-	-	5,167,705
13	TSAFE	-	-	-	-	4,218,836	-	-	4,218,836
14	ZURMI	-	-	-	-	5,092,131	3,024,940	-	5,092,131
	TOTAL	**-**	**-**	**580,500**	**(580,500)**	**65,150,346**	**7,063,890**	**1,000,000**	**64,150,346**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 5 CONTINUES (INDEPENDENT REVENUE I.G.R)

S/N	LOCAL GOVT	RE-IMBURSEMENT/MISCELLANEOUS RECIEPT							
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦				
1	ANKA	-	-	-	-	-	-	-	-
2	BAKURA	196,150	-	-	196,150	-	-	-	-
3	BUKKUYUM	-	-	-	-	-	-	-	-
4	BUNGUDU	-	-	-	-	-	-	-	-
5	GUMMI	1,722,300	-	-	1,722,300	-	-	-	-
6	GUSAU	-	-	-	-	-	-	-	-
7	K/NAMODA	-	-	-	-	-	-	-	-
8	B/MAGAJI	-	-	-	-	-	-	-	-
9	MARADUN	180,000	-	-	180,000	-	-	-	-
10	MARU	-	-	-	-	-	-	-	-
11	SHINKAFI	-	-	-	-	-	-	-	-
12	T/MAFARA	411,030	-	-	411,030	-	-	-	-
13	TSAFE	-	-	-	-	-	-	-	-
14	ZURMI	-	-	-	-	-	-	-	-
	TOTAL	**2,509,480**	**-**	**-**	**2,509,480**	**-**	**-**	**-**	**-**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 6 (PERSONNEL COST)

S/N	LOCAL GOVT	OFFICE OF THE CHAIRMAN				OFFICE OF THE VICE CHAIRMAN			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	26,121,203	5,648,028	14,438,530	(11,682,673)	2,161,190	-	15,742,300	13,581,110
2	BAKURA	25,121,203	5,648,028	20,955,350	(4,165,853)	2,161,190	-	4,398,970	2,237,780
3	BUKKUYUM	26,121,203	5,648,028	20,955,350	(5,165,853)	2,161,190	-	11,988,160	9,826,970
4	BUNGUDU	38,276,153	5,648,028	18,583,230	(19,692,923)	2,161,190	-	11,988,160	9,826,970
5	GUMMI	24,498,320	5,648,028	29,594,930	5,096,610	2,161,190	-	4,313,660	2,152,470
6	GUSAU	25,084,655	5,648,028	18,583,230	(6,501,425)	2,161,190	-	2,473,870	312,680
7	K/NAMODA	26,121,203	5,648,028	20,955,350	(5,165,853)	2,161,190	-	4,313,660	2,152,470
8	B/MAGAJI	26,121,203	5,648,028	18,106,180	(8,015,023)	2,161,190	-	11,001,770	8,840,580
9	MARADUN	26,121,203	5,648,028	20,955,350	(5,165,853)	2,161,190	-	4,398,970	2,237,780
10	MARU	34,291,740	5,201,363	25,235,350	(9,056,390)	2,161,190	-	4,313,660	2,152,470
11	SHINKAFI	24,121,203	5,648,028	20,955,350	(3,165,853)	2,161,190	-	4,313,660	2,152,470
12	T/MAFARA	24,602,015	5,648,028	20,955,350	(3,646,665)	2,161,190	-	4,323,660	2,162,470
13	TSAFE	26,121,203	5,648,028	20,955,350	(5,165,853)	2,161,190	-	19,218,150	17,056,960
14	ZURMI	26,121,203	5,648,028	17,115,350	(9,005,853)	2,161,190	-	11,001,770	8,840,580
	TOTAL	**378,843,706**	**78,625,727**	**288,344,250**	**(90,499,456)**	**30,256,660**	**-**	**113,790,420**	**83,533,760**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 6 CONTINUES (PERSONNEL COST)

S/N	LOCAL GOVT	ADVISERS/ASSISTANTS TO CHAIRMAN/VICE CHAIRMAN				OFFICE OF THE SECRETARY			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	15,319,180	42,526,032	-	(15,319,180)	1,937,992	3,133,608	7,625,560	5,687,568
2	BAKURA	15,319,180	41,463,052	-	(15,319,180)	1,937,992	3,133,608	10,822,280	8,884,288
3	BUKKUYUM	15,319,180	53,108,232	-	(15,319,180)	1,937,992	3,133,608	11,112,010	9,174,018
4	BUNGUDU	15,319,180	52,964,376	-	(15,319,180)	1,937,992	3,133,608	11,112,010	9,174,018
5	GUMMI	15,319,180	41,231,192	-	(15,319,180)	1,937,992	3,133,608	10,582,270	8,644,278
6	GUSAU	15,319,180	39,231,180	-	(15,319,180)	1,937,992	3,133,608	7,487,070	5,549,078
7	K/NAMODA	15,319,180	50,956,152	-	(15,319,180)	1,937,992	3,133,608	10,822,280	8,884,288
8	B/MAGAJI	15,319,180	39,613,980	-	(15,319,180)	1,937,992	3,133,608	10,174,870	8,236,878
9	MARADUN	15,319,180	39,156,152	-	(15,319,180)	1,937,992	3,133,608	11,111,980	9,173,988
10	MARU	15,319,180	51,450,420	-	(15,319,180)	1,937,992	3,300,919	13,165,020	11,227,028
11	SHINKAFI	15,319,180	27,272,180	-	(15,319,180)	1,937,992	3,133,608	10,485,650	8,547,658
12	T/MAFARA	15,319,180	37,725,484	-	(15,319,180)	1,937,992	3,133,608	12,469,060	10,531,068
13	TSAFE	15,319,180	49,807,160	-	(15,319,180)	1,937,992	3,133,608	10,822,280	8,884,288
14	ZURMI	15,319,180	57,044,688	-	(15,319,180)	1,937,992	3,133,608	9,193,940	7,255,948
	TOTAL	**214,468,520**	**623,550,280**	**-**	**(214,468,520)**	**27,131,888**	**44,037,823**	**146,986,280**	**119,854,392**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 6 CONTINUES (PERSONNEL COST)

S/N	LOCAL GOVT	INTERNAL AUDIT				THE COUNCILS			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	-	-	-	-	7,300,000	-	36,000,000	28,700,000
2	BAKURA	-	-	-	-	7,300,000	-	70,681,000	63,381,000
3	BUKKUYUM	-	-	-	-	7,300,000	-	70,681,000	63,381,000
4	BUNGUDU	-	-	-	-	7,300,000	-	70,681,000	63,381,000
5	GUMMI	-	-	-	-	7,300,000	-	74,234,930	66,934,930
6	GUSAU	-	-	-	-	10,300,000	-	48,600,000	38,300,000
7	K/NAMODA	-	-	-	-	7,300,000	-	77,788,860	70,488,860
8	B/MAGAJI	-	-	-	-	7,300,000	-	51,530,000	44,230,000
9	MARADUN	-	-	-	-	7,300,000	-	36,000,000	28,700,000
10	MARU	-	-	-	-	7,300,000	-	87,779,040	80,479,040
11	SHINKAFI	-	-	-	-	7,300,000	-	73,023,780	65,723,780
12	T/MAFARA	-	-	-	-	7,300,000	-	74,348,230	67,048,230
13	TSAFE	-	-	-	-	7,300,000	-	78,202,850	70,902,850
14	ZURMI	-	-	-	-	7,300,000	-	55,893,230	48,593,230
	TOTAL	**-**	**-**	**-**	**-**	**105,200,000**	**-**	**905,443,920**	**800,243,920**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 6 CONTINUES (PERSONNEL COST)

S/N	LOCAL GOVT	PERSONNEL MANAGEMENT				AGRIC AND NATURAL RESOURCES			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	54,483,284	56,983,284	84,146,160	29,662,876	23,007,878	19,553,520	29,853,720	6,845,842
2	BAKURA	45,573,350	30,264,864	64,757,190	19,183,840	33,835,529	33,179,908	63,024,660	29,189,131
3	BUKKUYUM	55,973,880	56,233,880	86,077,940	30,104,060	33,742,455	20,165,076	26,186,190	(7,556,265)
4	BUNGUDU	76,762,564	78,762,564	80,354,990	3,592,426	68,457,766	32,933,140	46,398,780	(22,058,986)
5	GUMMI	38,231,994	34,933,576	92,388,980	54,156,986	62,885,358	34,681,128	45,283,050	(17,602,308)
6	GUSAU	83,178,501	71,073,652	80,870,510	(2,307,991)	60,813,076	61,563,836	126,015,290	65,202,214
7	K/NAMODA	38,956,529	24,387,784	83,601,490	44,644,961	32,674,369	14,510,616	29,473,760	(3,200,609)
8	B/MAGAJI	18,051,988	14,348,676	73,013,930	54,961,942	29,449,936	13,449,936	31,013,270	1,563,334
9	MARADUN	14,880,500	13,599,980	72,825,250	57,944,750	35,291,519	12,880,500	30,222,190	(5,069,329)
10	MARU	69,969,480	69,573,966	99,884,020	29,914,540	71,567,554	35,601,767	58,946,890	(12,620,664)
11	SHINKAFI	12,467,260	13,467,260	36,095,710	23,628,450	16,083,947	12,362,032	23,063,410	6,979,463
12	T/MAFARA	12,706,904	14,706,904	66,331,030	53,624,126	21,347,800	13,966,988	77,462,740	56,114,940
13	TSAFE	17,124,132	16,124,132	61,371,200	44,247,068	15,620,830	12,752,260	39,707,400	24,086,570
14	ZURMI	40,777,760	39,777,760	59,195,120	18,417,360	19,378,064	14,378,064	27,473,410	8,095,346
	TOTAL	**579,138,126**	**534,238,282**	**1,040,913,520**	**461,775,394**	**524,156,081**	**331,978,771**	**654,124,760**	**129,968,679**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 6 CONTINUES (PERSONNEL COST)

S/N	LOCAL GOVT	FINANCE AND SUPPLY				PLANNING, RESEARCH & STATISTICS			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	20,557,100	21,257,100	46,258,500	25,701,400	-	-	2,759,170	2,759,170
2	BAKURA	16,198,996	16,398,996	46,748,390	30,549,394	-	-	3,275,270	3,275,270
3	BUKKUYUM	20,243,536	21,448,536	42,089,660	21,846,124	-	-	3,060,850	3,060,850
4	BUNGUDU	26,858,936	27,143,128	47,263,350	20,404,414	-	-	3,015,780	3,015,780
5	GUMMI	22,592,676	22,592,676	42,588,670	19,995,994	-	-	13,353,110	13,353,110
6	GUSAU	54,703,804	51,703,804	125,518,440	70,814,636	-	-	9,964,050	9,964,050
7	K/NAMODA	16,460,612	16,860,612	44,629,410	28,168,798	-	-	2,551,090	2,551,090
8	B/MAGAJI	13,912,036	13,912,036	39,540,360	25,628,324	-	-	3,179,240	3,179,240
9	MARADUN	12,564,764	13,599,980	25,350,980	12,786,216	-	-	9,117,550	9,117,550
10	MARU	32,412,345	32,772,511	84,282,460	51,870,115	-	-	4,798,170	4,798,170
11	SHINKAFI	15,461,884	12,461,884	43,298,510	27,836,626	-	-	3,700,890	3,700,890
12	T/MAFARA	12,998,848	12,998,848	48,653,080	35,654,232	-	-	6,397,790	6,397,790
13	TSAFE	21,954,070	12,135,496	27,767,170	5,813,100	-	-	831,270	831,270
14	ZURMI	14,752,672	13,752,672	28,352,540	13,599,868	-	-	1,495,270	1,495,270
	TOTAL	**301,672,279**	**289,038,279**	**692,341,520**	**390,669,241**	**-**	**-**	**67,499,500**	**67,499,500**

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ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 6 CONTINUES (PERSONNEL COST)

S/N	LOCAL GOVT	WORKS AND HOUSING				PRIMARY HEALTH CARE SERVICES			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	13,139,808	13,139,808	26,782,600	13,642,792	60,917,770	32,624,805	-	(60,917,770)
2	BAKURA	15,743,236	15,974,124	37,607,220	21,863,984	60,682,796	31,378,967	-	(60,682,796)
3	BUKKUYUM	13,689,396	13,689,396	28,521,710	14,832,314	79,805,856	35,405,856	-	(79,805,856)
4	BUNGUDU	25,867,296	23,867,296	47,032,340	21,165,044	76,245,112	56,745,112	-	(76,245,112)
5	GUMMI	19,979,388	19,979,388	41,764,410	21,785,022	61,907,344	39,907,344	-	(61,907,344)
6	GUSAU	35,716,536	30,316,536	54,189,360	18,472,824	105,079,749	78,770,380	-	(105,079,749)
7	K/NAMODA	10,036,608	10,036,608	30,438,670	20,402,062	63,389,282	39,936,000	-	(63,389,282)
8	B/MAGAJI	13,370,491	13,353,632	32,215,840	18,845,349	46,928,772	25,834,880	-	(46,928,772)
9	MARADUN	13,041,636	12,564,764	23,208,460	10,166,824	63,224,085	12,788,248	-	(63,224,085)
10	MARU	46,428,071	27,652,742	46,208,880	(219,191)	102,245,388	81,577,438	-	(102,245,388)
11	SHINKAFI	8,463,273	7,384,840	22,474,360	14,011,087	52,951,979	19,738,857	-	(52,951,979)
12	T/MAFARA	13,456,610	12,893,180	40,842,100	27,385,490	68,847,673	28,954,074	-	(68,847,673)
13	TSAFE	17,390,072	11,490,072	23,271,020	5,880,948	66,586,808	26,786,808	-	(66,586,808)
14	ZURMI	27,982,428	9,982,428	21,955,090	(6,027,338)	71,996,823	31,549,366	-	(71,996,823)
	TOTAL	**274,304,849**	**222,324,814**	**476,512,060**	**202,207,211**	**980,809,437**	**541,998,135**	**-**	**(980,809,437)**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 6 CONTINUES (PERSONNEL COST)

S/N	LOCAL GOVT	TRADITIONAL OFFICES				SOCIAL & COMMUNITY DEVELOPMENT			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	7,042,169	7,058,669	35,312,550	28,270,381	42,842,757	21,925,689	40,346,910	(2,495,847)
2	BAKURA	8,393,400	8,393,420	27,198,600	18,805,200	45,201,122	32,701,122	42,325,010	(2,876,112)
3	BUKKUYUM	7,621,800	7,621,800	53,508,000	45,886,200	37,161,319	20,166,312	42,217,670	5,056,351
4	BUNGUDU	6,007,200	6,007,200	61,861,800	55,854,600	60,581,258	44,345,504	77,148,850	16,567,592
5	GUMMI	8,975,400	8,975,400	41,987,400	33,012,000	43,761,357	28,683,072	52,396,620	8,635,263
6	GUSAU	6,420,000	6,420,000	42,081,000	35,661,000	81,625,688	59,521,624	140,903,980	59,278,292
7	K/NAMODA	8,451,600	8,451,600	37,194,000	28,742,400	44,133,776	14,133,776	45,699,640	1,565,864
8	B/MAGAJI	6,531,000	6,531,000	33,438,600	26,907,600	33,620,353	13,793,588	39,902,380	6,282,027
9	MARADUN	6,414,600	27,313,412	22,479,600	16,065,000	32,533,544	19,948,144	32,722,990	189,446
10	MARU	9,744,600	9,744,600	30,716,400	20,971,800	66,104,650	42,956,453	75,283,400	9,178,750
11	SHINKAFI	5,019,600	5,019,600	16,044,600	11,025,000	28,323,583	12,814,200	36,131,970	7,808,387
12	T/MAFARA	5,601,600	5,601,600	55,255,200	49,653,600	30,944,566	14,944,566	71,142,710	40,198,144
13	TSAFE	10,316,800	7,916,800	30,600,000	20,283,200	34,597,190	14,150,436	43,796,100	9,198,910
14	ZURMI	9,268,200	9,268,200	35,692,800	26,424,600	36,807,308	16,475,244	67,110,990	30,303,682
	TOTAL	**105,807,969**	**124,323,301**	**523,370,550**	**417,562,581**	**618,238,471**	**356,559,730**	**807,129,220**	**188,890,749**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 7 (OVERHEAD COST)

S/N	LOCAL GOVT	OFFICE OF THE CHAIRMAN				OFFICE OF THE VICE CHAIRMAN			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	27,925,500	30,261,344	35,800,000	7,874,500	2,500,000	7,000,000	24,400,000	21,900,000
2	BAKURA	27,104,066	31,509,346	45,000,000	17,895,934	-	6,483,150	17,200,000	17,200,000
3	BUKKUYUM	30,412,578	32,298,636	50,500,000	20,087,422	3,400,000	500,000	21,000,000	17,600,000
4	BUNGUDU	23,002,844	27,684,207	59,000,000	35,997,156	-	6,385,250	23,500,000	23,500,000
5	GUMMI	25,286,584	39,586,888	39,500,000	14,213,416	5,000,000	-	18,500,000	13,500,000
6	GUSAU	26,226,303	34,748,360	46,100,000	19,873,697	-	8,250,000	15,600,000	15,600,000
7	K/NAMODA	26,330,556	39,583,037	63,000,000	36,669,444	-	7,250,100	24,000,000	24,000,000
8	B/MAGAJI	28,583,643	39,978,484	43,600,000	15,016,357	2,500,000	7,000,000	22,000,000	19,500,000
9	MARADUN	25,810,733	45,296,725	51,500,000	25,689,267	5,000,000	10,000,000	25,000,000	20,000,000
10	MARU	34,118,879	53,391,653	50,500,000	16,381,121	160,000	15,000,000	17,900,000	17,740,000
11	SHINKAFI	31,530,110	33,744,540	51,000,000	19,469,890	-	8,600,000	24,500,000	24,500,000
12	T/MAFARA	28,549,992	32,662,598	43,000,000	14,450,008	2,500,000	9,290,380	19,000,000	16,500,000
13	TSAFE	19,756,972	34,200,244	59,500,000	39,743,028	2,111,150	5,814,180	20,000,000	17,888,850
14	ZURMI	22,261,128	39,444,427	67,500,000	45,238,872	2,813,120	7,021,700	29,200,000	26,386,880
	TOTAL	**376,899,887**	**514,390,490**	**705,500,000**	**328,600,113**	**25,984,270**	**98,594,760**	**301,800,000**	**275,815,730**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 7 CONTINUES (OVERHEAD COST)

S/N	LOCAL GOVT	ADVISERS/ASSISTANTS TO CHAIRMAN/VICE CHAIRMAN				OFFICE OF THE SECRETARY			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	-	-	-	-	4,800,000	13,000,069	15,700,000	10,900,000
2	BAKURA	-	5,698,250	-	-	3,500,000	5,238,190	24,865,120	21,365,120
3	BUKKUYUM	-	-	-	-	4,800,000	9,700,000	26,000,000	21,200,000
4	BUNGUDU	-	9,000,001	-	-	2,884,100	6,400,220	26,500,000	23,615,900
5	GUMMI	-	-	-	-	7,000,000	15,560,000	13,700,000	6,700,000
6	GUSAU	-	5,220,000	-	-	4,000,000	10,600,100	20,000,000	16,000,000
7	K/NAMODA	-	10,160,250	-	-	6,160,210	8,400,000	22,500,000	16,339,790
8	B/MAGAJI	-	-	-	-	6,000,000	5,000,000	20,200,000	14,200,000
9	MARADUN	-	5,600,000	-	-	6,000,000	5,000,000	26,000,000	20,000,000
10	MARU	-	10,000,000	-	-	5,770,000	30,000,000	23,000,000	17,230,000
11	SHINKAFI	-	-	-	-	12,400,000	12,500,000	25,500,000	13,100,000
12	T/MAFARA	-	4,591,470	-	-	4,400,000	6,240,150	22,700,000	18,300,000
13	TSAFE	-	-	-	-	2,250,310	5,808,960	22,000,000	19,749,690
14	ZURMI	-	-	-	-	2,245,740	19,499,220	31,500,000	29,254,260
	TOTAL	**-**	**50,269,971**	**-**	**-**	**72,210,360**	**152,946,909**	**320,165,120**	**247,954,760**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 7 CONTINUES (OVERHEAD COST)

S/N	LOCAL GOVT	INTERNAL AUDIT				THE COUNCILS			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	150,000	-	-	(150,000)	7,000,000	6,000,000	35,500,000	28,500,000
2	BAKURA	-	2,150,380	-	-	4,500,000	8,130,670	47,500,000	43,000,000
3	BUKKUYUM	450,000	-	-	(450,000)	7,400,000	2,500,000	54,000,000	46,600,000
4	BUNGUDU	-	3,560,200	-	-	10,948,000	6,000,000	49,000,000	38,052,000
5	GUMMI	-	-	-	-	8,000,000	4,000,000	37,500,000	29,500,000
6	GUSAU	-	600,000	-	-	6,000,000	36,000,000	41,000,000	35,000,000
7	K/NAMODA	3,410,530	3,100,200	-	(3,410,530)	-	10,244,150	47,500,000	47,500,000
8	B/MAGAJI	-	-	-	-	10,000,000	10,900,000	50,000,000	40,000,000
9	MARADUN	1,000,000	1,200,000	-	(1,000,000)	8,000,000	8,000,000	46,500,000	38,500,000
10	MARU	-	5,000,000	-	-	3,210,000	15,000,000	39,000,000	35,790,000
11	SHINKAFI	1,500,000	-	-	(1,500,000)	24,000,000	15,000,000	43,000,000	19,000,000
12	T/MAFARA	6,000,000	3,008,140	-	(6,000,000)	6,500,000	12,180,370	44,500,000	38,000,000
13	TSAFE	500,000	1,014,390	-	(500,000)	2,630,000	7,299,630	50,000,000	47,370,000
14	ZURMI	-	3,412,460	-	-	4,018,718	18,904,760	60,500,000	56,481,282
	TOTAL	**13,010,530**	**23,045,770**	**-**	**(13,010,530)**	**102,206,718**	**160,159,580**	**645,500,000**	**543,293,282**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 7 CONTINUES (OVERHEAD COST)

S/N	LOCAL GOVT	PERSONNEL MANAGEMENT				AGRIC AND NATURAL RESOURCES			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	118,011,604	85,743,896	56,960,000	(61,051,604)	1,720,000	1,122,985	29,000,000	27,280,000
2	BAKURA	108,141,575	74,143,662	57,200,000	(50,941,575)	10,758,190	6,334,271	27,700,000	16,941,810
3	BUKKUYUM	140,930,164	120,930,584	64,000,000	(76,930,164)	1,560,000	2,590,535	43,500,000	41,940,000
4	BUNGUDU	132,704,716	96,849,405	59,500,000	(73,204,716)	8,283,000	6,515,309	45,000,000	36,717,000
5	GUMMI	128,110,675	89,542,157	65,500,000	(62,610,675)	6,962,741	8,875,006	29,500,000	22,537,259
6	GUSAU	162,821,998	113,982,199	61,500,000	(101,321,998)	15,000,000	6,987,464	70,500,000	55,500,000
7	K/NAMODA	160,245,868	103,392,770	61,000,000	(99,245,868)	15,210,110	25,592,471	33,500,000	18,289,890
8	B/MAGAJI	131,084,564	86,197,733	55,000,000	(76,084,564)	1,500,000	7,129,169	39,000,000	37,500,000
9	MARADUN	124,707,134	89,584,772	61,500,000	(63,207,134)	2,000,000	6,139,635	37,000,000	35,000,000
10	MARU	149,994,872	107,577,466	64,000,000	(85,994,872)	250,000	2,184,307	32,000,000	31,750,000
11	SHINKAFI	98,200,914	71,601,065	52,000,000	(46,200,914)	2,900,000	3,115,078	36,500,000	33,600,000
12	T/MAFARA	120,719,210	83,456,948	44,398,380	(76,320,830)	7,000,000	7,253,227	21,000,000	14,000,000
13	TSAFE	133,302,718	86,438,787	64,500,000	(68,802,718)	6,810,000	8,160,251	35,500,000	28,690,000
14	ZURMI	164,760,923	84,762,468	53,500,000	(111,260,923)	9,214,300	13,561,893	33,000,000	23,785,700
	TOTAL	**1,873,736,934**	**1,294,203,913**	**820,558,380**	**(1,053,178,554)**	**89,168,341**	**105,561,600**	**512,700,000**	**423,531,659**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 7 CONTINUES (OVERHEAD COST)

S/N	LOCAL GOVT	FINANCE AND SUPPLY				PLANNING, RESEARCH & STATISTICS			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	79,314,768	29,167,212	70,000,000	(9,314,768)	120,000	1,000,000	78,200,000	78,080,000
2	BAKURA	92,206,300	25,171,674	56,200,000	(36,006,300)	-	1,634,260	75,000,000	75,000,000
3	BUKKUYUM	89,598,867	25,902,492	83,500,000	(6,098,867)	1,385,000	350,000	79,000,000	77,615,000
4	BUNGUDU	213,439,286	27,952,226	72,500,000	(140,939,286)	-	-	70,050,000	70,050,000
5	GUMMI	139,079,335	38,971,530	60,500,000	(78,579,335)	3,000,000	4,500,000	66,500,000	63,500,000
6	GUSAU	248,080,804	34,544,129	88,000,000	(160,080,804)	3,000,000	2,000,000	69,000,000	66,000,000
7	K/NAMODA	159,308,155	26,031,629	98,500,000	(60,808,155)	5,507,778	1,500,000	72,000,000	66,492,222
8	B/MAGAJI	80,578,942	29,566,387	63,000,000	(17,578,942)	-	-	72,000,000	72,000,000
9	MARADUN	116,002,580	30,703,519	82,000,000	(34,002,580)	1,000,000	1,000,000	74,000,000	73,000,000
10	MARU	217,672,630	27,142,450	65,000,000	(152,672,630)	815,000	5,000,000	76,500,000	75,685,000
11	SHINKAFI	102,822,308	23,912,493	68,700,000	(34,122,308)	2,400,000	3,000,000	80,500,000	78,100,000
12	T/MAFARA	148,533,400	27,717,555	43,000,000	(105,533,400)	-	2,140,260	71,500,000	71,500,000
13	TSAFE	132,048,652	31,160,097	71,700,000	(60,348,652)	2,520,841	3,013,300	68,500,000	65,979,159
14	ZURMI	195,818,943	41,515,997	71,500,000	(124,318,943)	2,015,700	4,611,740	72,000,000	69,984,300
	TOTAL	**2,014,504,970**	**419,459,390**	**994,100,000**	**(1,020,404,970)**	**21,764,319**	**29,749,560**	**1,024,750,000**	**1,002,985,681**

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ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 7 CONTINUES (OVERHEAD COST)

S/N	LOCAL GOVT	WORKS AND HOUSING				PRIMARY HEALTH CARE SERVICES			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	4,057,464	1,900,000	35,200,000	31,142,536	8,402,381	15,072,044	-	(8,402,381)
2	BAKURA	10,386,642	5,080,250	53,500,000	43,113,358	15,030,128	15,530,444	-	(15,030,128)
3	BUKKUYUM	5,151,337	3,400,000	65,500,000	60,348,663	13,654,647	15,681,223	-	(13,654,647)
4	BUNGUDU	1,737,773	7,200,104	56,000,000	54,262,227	18,626,773	18,692,102	-	(18,626,773)
5	GUMMI	5,687,515	20,500,000	59,000,000	53,312,485	13,578,757	7,388,562	-	(13,578,757)
6	GUSAU	11,818,659	8,700,000	59,000,000	47,181,341	22,080,539	14,522,328	-	(22,080,539)
7	K/NAMODA	9,016,026	8,260,300	73,500,000	64,483,974	21,001,622	14,721,251	-	(21,001,622)
8	B/MAGAJI	3,927,252	6,148,000	42,500,000	38,572,748	13,268,581	21,967,908	-	(13,268,581)
9	MARADUN	10,708,444	7,900,000	58,000,000	47,291,556	9,753,015	13,005,967	-	(9,753,015)
10	MARU	2,148,768	5,900,000	52,000,000	49,851,232	14,820,653	20,334,352	-	(14,820,653)
11	SHINKAFI	3,637,694	4,900,000	59,000,000	55,362,306	17,926,369	14,470,082	-	(17,926,369)
12	T/MAFARA	4,682,291	6,020,480	32,700,000	28,017,709	24,632,044	16,685,224	-	(24,632,044)
13	TSAFE	7,006,893	9,394,970	49,000,000	41,993,107	9,557,889	10,538,597	-	(9,557,889)
14	ZURMI	18,150,089	21,399,380	52,500,000	34,349,911	19,028,125	9,513,251	-	(19,028,125)
	TOTAL	**98,116,847**	**116,703,484**	**747,400,000**	**649,283,153**	**221,361,523**	**208,123,336**	**-**	**(221,361,523)**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 7 CONTINUES (OVERHEAD COST)

S/N	LOCAL GOVT	TRADITIONAL OFFICES				SOCIAL & COMMUNITY DEVELOPMENT			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	15,656,714	-	-	(15,656,714)	199,821,832	231,482,837	161,200,000	(38,621,832)
2	BAKURA	18,009,752	1,409,740	-	(18,009,752)	201,340,998	222,696,216	176,200,000	(25,140,998)
3	BUKKUYUM	17,890,826	-	-	(17,890,826)	206,436,451	252,377,618	181,000,000	(25,436,451)
4	BUNGUDU	23,817,952	5,390,400	-	(23,817,952)	258,846,089	336,145,746	177,000,000	(81,846,089)
5	GUMMI	17,187,008	5,000,000	-	(17,187,008)	207,919,048	264,689,231	177,000,000	(30,919,048)
6	GUSAU	23,865,151	1,949,900	-	(23,865,151)	309,165,839	313,506,247	231,500,000	(77,665,839)
7	K/NAMODA	21,124,547	4,205,110	-	(21,124,547)	232,959,902	263,010,717	232,000,000	(959,902)
8	B/MAGAJI	16,443,899	5,000,000	-	(16,443,899)	219,360,042	246,567,797	154,500,000	(64,860,042)
9	MARADUN	17,776,320	-	-	(17,776,320)	216,901,805	248,583,220	183,000,000	(33,901,805)
10	MARU	23,463,292	10,000,000	-	(23,463,292)	252,023,258	287,406,801	201,500,000	(50,523,258)
11	SHINKAFI	16,650,010	5,000,000	-	(16,650,010)	185,089,155	232,931,933	165,000,000	(20,089,155)
12	T/MAFARA	16,921,003	2,480,230	-	(16,921,003)	205,231,507	242,628,557	133,900,000	(71,331,507)
13	TSAFE	21,039,067	3,114,920	-	(21,039,067)	223,368,480	254,692,646	145,500,000	(77,868,480)
14	ZURMI	23,009,717	6,211,390	-	(23,009,717)	264,662,403	288,386,568	199,200,000	(65,462,403)
	TOTAL	**272,855,257**	**49,761,690**	**-**	**(272,855,257)**	**3,183,126,810**	**3,685,106,134**	**2,518,500,000**	**(664,626,810)**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 7 CONTINUES (OVERHEAD COST)

S/N	LOCAL GOVT	MISCELLANEOUS							
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦				
1	ANKA	-	-	-	-	-	-	-	-
2	BAKURA	-	-	-	-	-	-	-	-
3	BUKKUYUM	-	-	-	-	-	-	-	-
4	BUNGUDU	-	-	-	-	-	-	-	-
5	GUMMI	-	-	-	-	-	-	-	-
6	GUSAU	-	-	-	-	-	-	-	-
7	K/NAMODA	-	-	-	-	-	-	-	-
8	B/MAGAJI	-	-	-	-	-	-	-	-
9	MARADUN	-	-	-	-	-	-	-	-
10	MARU	-	-	-	-	-	-	-	-
11	SHINKAFI	-	-	-	-	-	-	-	-
12	T/MAFARA	-	-	-	-	-	-	-	-
13	TSAFE	-	-	-	-	-	-	-	-
14	ZURMI	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 8 (CONSOLIDATED REVENUE FUNDS CHARGES)

S/NO	LOCAL GOVT	PRIMARY SCHOOL TEACHERS SALARY				TRAINING FUNDS			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	186,604,836	187,604,836	219,000,000	32,395,164	9,651,072	10,216,810	15,000,000	5,348,928
2	BAKURA	233,481,772	228,481,772	280,000,000	46,518,228	9,433,019	9,915,105	15,000,000	5,566,981
3	BUKKUYUM	158,614,248	156,614,248	250,000,000	91,385,752	11,005,463	11,572,759	15,000,000	3,994,537
4	BUNGUDU	427,332,492	433,332,492	465,000,000	37,667,508	12,129,963	12,698,873	12,000,000	(129,963)
5	GUMMI	274,994,984	272,994,984	350,000,000	75,005,016	10,598,151	11,145,591	15,000,000	4,401,849
6	GUSAU	537,519,268	555,519,268	420,000,000	(117,519,268)	14,708,894	15,198,755	15,000,000	291,106
7	K/NAMODA	229,786,935	222,787,020	250,000,000	20,213,065	11,235,184	11,714,611	10,000,000	(1,235,184)
8	B/MAGAJI	178,323,392	176,323,392	180,000,000	1,676,608	10,119,104	10,694,576	12,000,000	1,880,896
9	MARADUN	215,225,584	208,225,584	290,000,000	74,774,416	10,953,584	11,503,359	18,000,000	7,046,416
10	MARU	237,908,920	240,964,920	350,000,000	112,091,080	14,298,687	14,954,705	20,000,000	5,701,313
11	SHINKAFI	225,635,888	230,835,888	166,747,400	(58,888,488)	9,025,607	9,605,862	15,000,000	5,974,393
12	T/MAFARA	458,834,648	450,835,248	330,000,000	(128,834,648)	10,483,344	10,984,145	10,000,000	(483,344)
13	TSAFE	295,838,660	295,838,660	305,838,670	10,000,010	11,138,972	11,594,864	10,068,730	(1,070,242)
14	ZURMI	211,257,410	194,507,932	250,000,000	38,742,590	12,199,961	12,730,873	20,000,000	7,800,039
SUB-TOTAL		**3,871,359,037**	**3,854,866,244**	**4,106,586,070**	**235,227,033**	**156,981,005**	**164,530,887**	**202,068,730**	**45,087,725**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 8 CONTINUES (CONSOLIDATED REVENUE FUNDS CHARGES)

S/NO	LOCAL GOVT	CONTRIBUTION TO EMIRATE COUNCILS				CONTRIBUTION TO PENSION FUNDS			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	49,891,593	50,053,233	61,500,000	11,608,407	78,000,000	82,500,000	77,539,090	(460,910)
2	BAKURA	48,308,013	48,554,754	50,000,000	1,691,987	78,000,000	82,500,000	75,000,000	(3,000,000)
3	BUKKUYUM	56,869,897	56,787,809	60,000,000	3,130,103	78,000,000	82,500,000	75,000,000	(3,000,000)
4	BUNGUDU	62,719,335	62,380,865	70,000,000	7,280,665	78,000,000	82,500,000	85,000,000	7,000,000
5	GUMMI	54,646,539	54,666,199	65,000,000	10,353,461	78,000,000	82,500,000	80,000,000	2,000,000
6	GUSAU	76,007,155	74,797,003	70,000,000	(6,007,155)	88,000,000	82,500,000	120,000,000	32,000,000
7	K/NAMODA	57,553,187	57,492,346	55,000,000	(2,553,187)	78,000,000	82,500,000	75,000,000	(3,000,000)
8	B/MAGAJI	52,141,986	52,426,148	60,000,000	7,858,014	78,000,000	82,500,000	80,000,000	2,000,000
9	MARADUN	56,563,865	56,443,124	55,000,000	(1,563,865)	78,000,000	82,500,000	65,000,000	(13,000,000)
10	MARU	74,522,956	73,584,878	100,000,000	25,477,044	98,000,000	82,500,000	100,000,000	2,000,000
11	SHINKAFI	46,496,860	47,018,842	55,000,000	8,503,140	60,000,000	82,500,000	60,000,000	(0)
12	T/MAFARA	53,907,947	53,864,346	55,000,000	1,092,053	50,000,000	82,500,000	55,000,000	5,000,000
13	TSAFE	57,124,663	56,897,598	55,743,660	(1,381,003)	79,999,999	82,500,000	85,714,280	5,714,281
14	ZURMI	62,819,587	62,539,800	65,000,000	2,180,413	100,000,000	82,500,000	55,000,000	(45,000,000)
SUB-TOTAL		**809,573,581**	**807,506,945**	**877,243,660**	**67,670,079**	**1,100,000,000**	**1,155,000,001**	**1,088,253,370**	**(11,746,630)**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 8 CONTINUES (CONSOLIDATED REVENUE FUNDS CHARGES)

S/NO	LOCAL GOVT	CONTRIBUTION TO COMMON SERVICES FUNDS				AGENCY FOR MASS EDUCATION SALARY			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	23,031,395	24,104,465	30,000,000	6,968,605	19,218,027	21,314,726	21,000,000	1,781,973
2	BAKURA	22,297,399	23,364,093	25,000,000	2,702,601	25,457,855	27,078,206	35,000,000	9,542,145
3	BUKKUYUM	26,257,271	27,431,899	25,000,000	(1,257,271)	8,163,793	10,881,786	15,000,000	6,836,207
4	BUNGUDU	28,969,805	30,195,329	23,000,000	(5,969,805)	34,934,337	37,197,484	50,000,000	15,065,663
5	GUMMI	25,230,932	26,383,649	28,000,000	2,769,068	30,902,611	32,826,166	30,000,000	(902,611)
6	GUSAU	35,130,030	36,329,922	40,000,000	4,869,970	73,774,946	76,801,016	95,000,000	21,225,054
7	K/NAMODA	26,562,900	27,779,998	20,000,000	(6,562,900)	32,772,353	36,071,386	35,000,000	2,227,647
8	B/MAGAJI	24,079,906	25,276,880	25,000,000	920,094	17,292,110	19,180,256	18,000,000	707,890
9	MARADUN	26,121,100	27,261,557	25,000,000	(1,121,100)	29,171,878	30,889,136	35,000,000	5,828,122
10	MARU	34,432,398	35,731,103	40,000,000	5,567,602	45,592,786	48,635,416	55,000,000	9,407,214
11	SHINKAFI	21,450,364	22,530,941	25,000,000	3,549,636	25,921,126	27,024,816	30,000,000	4,078,874
12	T/MAFARA	24,892,762	25,901,695	25,000,000	107,238	24,105,708	25,374,436	25,000,000	894,292
13	TSAFE	26,384,011	27,395,271	22,000,000	(4,384,011)	37,088,754	38,086,296	35,000,000	(2,088,754)
14	ZURMI	29,025,090	30,173,494	25,000,000	(4,025,090)	56,375,964	59,347,396	45,000,000	(11,375,964)
SUB-TOTAL		**373,865,362**	**389,860,294**	**378,000,000**	**4,134,638**	**460,772,246**	**490,708,518**	**524,000,000**	**63,227,754**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 8 CONTINUES (CONSOLIDATED REVENUE FUNDS CHARGES)

S/NO	LOCAL GOVT	CONTRIBUTION TO PRIMARY HEALTH CARE STAFF SALARY				TRADITIONAL RULERS SALARY			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	56,402,324	63,529,808	84,960,910	28,558,586	-	39,711,143	-	-
2	BAKURA	46,172,918	54,370,456	60,000,000	13,827,082	-	39,711,143	-	-
3	BUKKUYUM	53,276,755	55,756,460	122,526,960	69,250,205	-	39,711,143	-	-
4	BUNGUDU	122,425,831	123,674,040	160,000,000	37,574,169	-	39,711,143	-	-
5	GUMMI	70,210,052	76,592,784	55,000,000	(15,210,052)	-	39,711,143	-	-
6	GUSAU	148,527,661	151,393,812	210,000,000	61,472,339	-	39,711,143	-	-
7	K/NAMODA	52,934,519	57,746,748	65,000,000	12,065,481	-	39,711,143	-	-
8	B/MAGAJI	46,726,594	48,792,648	55,000,000	8,273,406	-	39,711,143	-	-
9	MARADUN	46,952,083	49,038,636	77,400,000	30,447,917	-	39,711,143	-	-
10	MARU	88,445,003	97,667,276	250,000,000	161,554,997	-	39,711,143	-	-
11	SHINKAFI	63,127,306	66,866,152	120,000,000	56,872,694	-	39,711,143	-	-
12	T/MAFARA	77,424,281	78,462,852	100,000,000	22,575,719	-	39,711,143	-	-
13	TSAFE	114,761,073	119,375,716	125,000,000	10,238,927	-	39,711,143	-	-
14	ZURMI	71,257,219	79,735,148	127,120,970	55,863,751	-	39,711,143	-	-
SUB-TOTAL		**1,058,643,619**	**1,123,002,536**	**1,612,008,840**	**553,365,221**	**-**	**555,956,000**	**-**	**-**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 8 CONTINUES (CONSOLIDATED REVENUE FUNDS CHARGES)

S/NO	LOCAL GOVT	ADCs NEW ADMINISTRATORS SALARY				SPECIAL ASSISTANTS SALARY			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	-	60,642,857	-	-	-	7,192,857	-	-
2	BAKURA	-	60,642,857	-	-	-	7,192,857	-	-
3	BUKKUYUM	-	60,642,857	-	-	-	7,192,857	-	-
4	BUNGUDU	-	60,642,857	-	-	-	7,192,857	-	-
5	GUMMI	-	60,642,857	-	-	-	7,192,857	-	-
6	GUSAU	-	60,642,857	-	-	-	7,192,857	-	-
7	K/NAMODA	-	60,642,857	-	-	-	7,192,857	-	-
8	B/MAGAJI	-	60,642,857	-	-	-	7,192,857	-	-
9	MARADUN	-	60,642,857	-	-	-	7,192,857	-	-
10	MARU	-	60,642,857	-	-	-	7,192,857	-	-
11	SHINKAFI	-	60,642,857	-	-	-	7,192,857	-	-
12	T/MAFARA	-	60,642,857	-	-	-	7,192,857	-	-
13	TSAFE	-	60,642,857	-	-	-	7,192,857	-	-
14	ZURMI	-	60,642,857	-	-	-	7,192,857	-	-
SUB-TOTAL		**-**	**849,000,004**	**-**	**-**	**-**	**100,700,000**	**-**	**-**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 9 (CRF CHARGES:- PUBLIC DEBT CHARGES)

S/NO	LOCAL GOVT	SHORT TERM BORROWINGS				WITHOLDING TAX			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	451,529,537	191,052,371	-	(451,529,537)	2,813,326	6,149,272	23,600,000	20,786,674
2	BAKURA	437,193,444	224,364,384	50,000,000	(387,193,444)	2,724,002	5,954,032	15,000,000	12,275,998
3	BUKKUYUM	515,959,875	410,418,130	100,000,000	(415,959,875)	3,214,769	7,026,733	15,000,000	11,785,231
4	BUNGUDU	569,469,179	48,122,860	120,000,000	(449,469,179)	3,548,167	7,755,464	15,000,000	11,451,833
5	GUMMI	495,662,231	198,490,654	40,000,000	(455,662,231)	3,088,301	6,750,304	18,000,000	14,911,699
6	GUSAU	688,255,566	58,444,836	60,000,000	(628,255,566)	4,288,284	9,373,187	35,000,000	30,711,716
7	K/NAMODA	522,700,243	523,002,793	85,000,000	(437,700,243)	3,256,766	7,118,529	13,000,000	9,743,234
8	B/MAGAJI	474,231,441	415,428,759	-	(474,231,441)	2,954,773	6,458,444	10,000,000	7,045,227
9	MARADUN	512,657,599	463,012,071	30,000,000	(482,657,599)	3,194,193	6,981,760	35,000,000	31,805,807
10	MARU	676,666,222	419,215,887	100,000,000	(576,666,222)	4,216,075	9,215,354	60,000,000	55,783,925
11	SHINKAFI	422,496,833	258,126,243	80,000,000	(342,496,833)	2,632,433	5,753,883	15,000,000	12,367,567
12	T/MAFARA	487,990,826	171,314,785	50,000,000	(437,990,826)	3,040,503	6,645,829	25,000,000	21,959,497
13	TSAFE	517,010,238	391,748,062	-	(517,010,238)	3,221,313	7,041,038	12,560,000	9,338,687
14	ZURMI	570,989,720	566,213,812	55,000,000	(515,989,720)	3,557,641	7,776,171	36,500,000	32,942,359
	TOTAL	**7,342,812,952**	**4,338,955,646**	**770,000,000**	**(6,572,812,952)**	**45,750,547**	**100,000,000**	**328,660,000**	**282,909,453**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 9 CONTINUES (CRF CHARGES:- PUBLIC DEBT CHARGES)

S/NO	LOCAL GOVT	VALUE ADDED TAX (V.A.T)				OTHER TAXES			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	2,813,326	6,149,272	31,601,070	28,787,744	1,714,273	8,874,121	10,000,000	8,285,727
2	BAKURA	2,724,002	5,954,032	20,000,000	17,275,998	1,659,845	8,592,367	10,000,000	8,340,155
3	BUKKUYUM	3,214,769	7,026,733	25,000,000	21,785,231	1,958,889	10,140,401	15,000,000	13,041,111
4	BUNGUDU	3,548,167	7,755,464	18,000,000	14,451,833	2,162,042	11,192,044	10,000,000	7,837,958
5	GUMMI	3,088,301	6,750,304	30,000,000	26,911,699	1,881,827	9,741,482	5,000,000	3,118,173
6	GUSAU	4,288,284	9,373,187	30,000,000	25,711,716	2,613,025	13,526,608	12,000,000	9,386,975
7	K/NAMODA	3,256,766	7,118,529	22,000,000	18,743,234	1,984,479	10,272,872	-	(1,984,479)
8	B/MAGAJI	2,954,773	6,458,444	25,000,000	22,045,227	1,800,463	9,320,292	-	(1,800,463)
9	MARADUN	3,194,193	6,981,760	35,000,000	31,805,807	1,946,351	10,075,499	5,000,000	3,053,649
10	MARU	4,216,075	9,215,354	50,000,000	45,783,925	2,569,025	13,298,838	18,000,000	15,430,975
11	SHINKAFI	2,632,433	5,753,883	20,000,000	17,367,567	1,604,048	8,303,528	-	(1,604,048)
12	T/MAFARA	3,040,503	6,645,829	25,000,000	21,959,497	1,852,702	9,590,712	-	(1,852,702)
13	TSAFE	3,221,313	7,041,038	30,000,000	26,778,687	1,962,876	10,161,044	-	(1,962,876)
14	ZURMI	3,557,641	7,776,171	58,000,000	54,442,359	2,167,814	11,221,928	10,000,000	7,832,186
	TOTAL	**45,750,547**	**100,000,000**	**419,601,070**	**373,850,523**	**27,877,658**	**144,311,735**	**95,000,000**	**67,122,342**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 9 CONTINUES (CRF CHARGES:- PUBLIC DEBT CHARGES)

S/NO	LOCAL GOVT	PAY AS YOU EARN (PAYE)				WATER RATES			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	15,556,343	14,726,343	20,598,860	5,042,517	3,126,700	3,110,700	750,000	(2,376,700)
2	BAKURA	18,712,407	18,712,407	30,000,000	11,287,593	3,734,200	3,734,200	-	(3,734,200)
3	BUKKUYUM	14,130,552	14,130,552	25,000,000	10,869,448	3,432,000	3,432,000	10,000,000	6,568,000
4	BUNGUDU	28,613,940	28,613,940	18,000,000	(10,613,940)	5,863,200	5,863,200	-	(5,863,200)
5	GUMMI	16,550,676	16,550,676	14,000,000	(2,550,676)	4,845,600	4,845,600	15,000,000	10,154,400
6	GUSAU	24,320,112	24,320,112	20,000,000	(4,320,112)	13,326,264	13,326,264	-	(13,326,264)
7	K/NAMODA	16,846,944	16,846,944	21,000,000	4,153,056	4,077,600	4,077,600	-	(4,077,600)
8	B/MAGAJI	15,120,456	15,120,456	17,000,000	1,879,544	3,794,400	3,794,400	-	(3,794,400)
9	MARADUN	12,013,504	12,013,504	40,000,000	27,986,496	3,745,200	3,745,200	3,500,000	(245,200)
10	MARU	20,496,835	20,686,069	35,000,000	14,503,165	5,387,600	5,387,600	3,500,000	(1,887,600)
11	SHINKAFI	10,926,772	10,926,772	15,000,000	4,073,228	2,643,200	2,643,200	5,000,000	2,356,800
12	T/MAFARA	13,140,653	13,441,964	30,000,000	16,859,347	5,102,800	5,102,800	-	(5,102,800)
13	TSAFE	11,504,576	11,504,576	17,560,000	6,055,424	3,861,900	3,861,900	15,000,000	11,138,100
14	ZURMI	19,413,612	19,413,612	23,000,000	3,586,388	3,488,800	3,488,800	-	(3,488,800)
	TOTAL	**237,347,382**	**237,007,927**	**326,158,860**	**88,811,478**	**66,429,464**	**66,413,464**	**52,750,000**	**(13,679,464)**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 9 CONTINUES (CRF CHARGES:- PUBLIC DEBT CHARGES)

S/NO	LOCAL GOVT	NATIONAL HEALTH INSURANCE SCHEME				CONTRIBUTORY PENSION SCHEME			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	-	-	-	-	-	-	7,450,070	7,450,070
2	BAKURA	-	-	10,000,000	10,000,000	-	-	-	-
3	BUKKUYUM	-	-	25,000,000	25,000,000	-	-	-	-
4	BUNGUDU	-	-	10,000,000	10,000,000	-	-	-	-
5	GUMMI	-	-	-	-	-	-	-	-
6	GUSAU	-	-	10,000,000	10,000,000	-	-	-	-
7	K/NAMODA	-	-	15,000,000	15,000,000	-	-	-	-
8	B/MAGAJI	-	-	15,000,000	15,000,000	-	-	-	-
9	MARADUN	-	-	13,000,000	13,000,000	-	-	14,000,000	14,000,000
10	MARU	-	-	3,500,000	3,500,000	-	-	-	-
11	SHINKAFI	-	-	-	-	-	-	-	-
12	T/MAFARA	-	-	10,000,000	10,000,000	-	-	-	-
13	TSAFE	-	-	25,000,000	25,000,000	-	-	-	-
14	ZURMI	-	-	15,000,000	15,000,000	-	-	-	-
	TOTAL	**-**	**-**	**151,500,000**	**151,500,000**	**-**	**-**	**21,450,070**	**21,450,070**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 9 CONTINUES (CRF CHARGES:- PUBLIC DEBT CHARGES)

S/NO	LOCAL GOVT	UNION DUES				PARTY CONTRIBUTORY SCHEMES			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	6,257,816	5,577,816	20,000,000	13,742,184	3,706,443	3,696,443	-	(3,706,443)
2	BAKURA	7,327,348	7,327,348	5,000,000	(2,327,348)	4,537,888	4,537,888	-	(4,537,888)
3	BUKKUYUM	5,072,304	5,072,304	25,000,000	19,927,696	3,983,052	3,983,052	-	(3,983,052)
4	BUNGUDU	10,233,444	10,233,444	7,000,000	(3,233,444)	7,146,528	7,146,528	-	(7,146,528)
5	GUMMI	7,802,784	7,802,784	20,000,000	12,197,216	5,693,592	5,693,592	-	(5,693,592)
6	GUSAU	15,428,412	15,428,412	12,000,000	(3,428,412)	14,465,124	14,465,124	-	(14,465,124)
7	K/NAMODA	6,907,212	6,907,212	-	(6,907,212)	5,088,636	5,088,636	-	(5,088,636)
8	B/MAGAJI	6,408,060	6,408,060	15,000,000	8,591,940	4,240,812	4,240,812	-	(4,240,812)
9	MARADUN	6,504,204	6,504,204	3,500,000	(3,004,204)	4,183,752	4,183,752	-	(4,183,752)
10	MARU	8,572,772	8,572,772	5,000,000	(3,572,772)	6,634,168	6,634,168	-	(6,634,168)
11	SHINKAFI	4,265,744	4,265,744	3,000,000	(1,265,744)	3,729,656	3,729,656	-	(3,729,656)
12	T/MAFARA	8,234,048	8,234,048	5,000,000	(3,234,048)	5,604,604	5,604,604	-	(5,604,604)
13	TSAFE	5,031,820	5,031,820	15,000,000	9,968,180	5,128,299	5,128,299	-	(5,128,299)
14	ZURMI	5,874,528	5,874,528	10,000,000	4,125,472	4,024,804	4,024,804	-	(4,024,804)
	TOTAL	**103,920,496**	**103,240,496**	**145,500,000**	**41,579,504**	**78,167,358**	**78,157,358**	**-**	**(78,167,358)**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 9 CONTINUES (CRF CHARGES:- PUBLIC DEBT CHARGES)

S/NO	LOCAL GOVT	HOUSING FUNDS (NHF)				INSURANCE PROGRAMMES (SUPERANNUATION)			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	2,507,112	2,447,112	20,000,000	17,492,888	-	-	-	-
2	BAKURA	5,125,078	5,125,078	25,000,000	19,874,922	-	-	-	-
3	BUKKUYUM	4,262,688	4,262,688	35,000,000	30,737,312	-	-	-	-
4	BUNGUDU	4,906,080	4,906,080	5,000,000	93,920	-	-	-	-
5	GUMMI	5,257,428	5,257,428	30,000,000	24,742,572	-	-	-	-
6	GUSAU	13,231,284	13,231,284	25,000,000	11,768,716	-	-	-	-
7	K/NAMODA	4,635,444	4,635,444	15,000,000	10,364,556	-	-	-	-
8	B/MAGAJI	2,695,416	2,695,416	22,000,000	19,304,584	-	-	-	-
9	MARADUN	3,041,412	3,041,412	3,000,000	(41,412)	-	-	-	-
10	MARU	6,138,152	6,138,152	-	(6,138,152)	-	-	-	-
11	SHINKAFI	2,766,608	2,766,608	12,000,000	9,233,392	-	-	-	-
12	T/MAFARA	5,983,240	5,983,240	15,000,000	9,016,760	-	-	-	-
13	TSAFE	3,598,856	3,598,856	25,000,000	21,401,144	-	-	-	-
14	ZURMI	2,372,532	2,372,532	150,000,000	147,627,468	-	-	-	-
	TOTAL	**66,521,330**	**66,461,330**	**382,000,000**	**315,478,670**	**-**	**-**	**-**	**-**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 9 CONTINUES (CRF CHARGES:- PUBLIC DEBT CHARGES)

S/NO	LOCAL GOVT	WELFARE LOAN SCHEME				DEPENDENT FUND (DEVELOPMENT LEVY)			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	-	-	-	-	-	-	-	-
2	BAKURA	-	-	-	-	-	-	-	-
3	BUKKUYUM	-	-	-	-	-	-	-	-
4	BUNGUDU	-	-	-	-	-	-	5,000,000	5,000,000
5	GUMMI	-	-	-	-	-	-	-	-
6	GUSAU	-	-	-	-	-	-	15,000,000	15,000,000
7	K/NAMODA	-	-	-	-	-	-	-	-
8	B/MAGAJI	-	-	-	-	-	-	-	-
9	MARADUN	-	-	-	-	-	-	-	-
10	MARU	-	-	-	-	-	-	-	-
11	SHINKAFI	-	-	-	-	-	-	-	-
12	T/MAFARA	-	-	-	-	-	-	-	-
13	TSAFE	-	-	-	-	-	-	-	-
14	ZURMI	-	-	-	-	-	-	-	-
	TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**20,000,000**	**20,000,000**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 9 CONTINUES (CRF CHARGES:- PUBLIC DEBT CHARGES)

S/NO	LOCAL GOVT	POVERTY ALLEVIATION SCHEME				OTHERS/LOAN DEDUCTIONS			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	-	-	-	-	6,232,500	5,323,500	-	(6,232,500)
2	BAKURA	-	-	-	-	6,830,713	6,830,713	-	(6,830,713)
3	BUKKUYUM	-	-	-	-	6,203,460	6,203,460	-	(6,203,460)
4	BUNGUDU	-	-	-	-	9,935,100	9,935,100	10,000,000	64,900
5	GUMMI	-	-	-	-	10,436,952	10,436,952	-	(10,436,952)
6	GUSAU	-	-	-	-	14,967,528	14,967,528	12,000,000	(2,967,528)
7	K/NAMODA	-	-	-	-	13,263,168	13,263,168	-	(13,263,168)
8	B/MAGAJI	-	-	-	-	5,605,608	5,605,608	12,000,000	6,394,392
9	MARADUN	-	-	-	-	3,898,324	3,898,324	-	(3,898,324)
10	MARU	-	-	-	-	12,685,212	12,685,212	15,000,000	2,314,788
11	SHINKAFI	-	-	-	-	6,377,488	6,377,488	-	(6,377,488)
12	T/MAFARA	-	-	-	-	9,908,868	9,908,868	-	(9,908,868)
13	TSAFE	-	-	-	-	9,097,439	9,097,439	-	(9,097,439)
14	ZURMI	-	-	-	-	7,964,088	7,964,088	-	(7,964,088)
	TOTAL	**-**	**-**	**-**	**-**	**123,406,448**	**122,497,448**	**49,000,000**	**(74,406,448)**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

NOTE 9 CONTINUES (CRF CHARGES:- PUBLIC DEBT CHARGES)

S/NO	LOCAL GOVT	PAYCUT RECOVERED				OVERPAYMENT RECOVERABLE (RECEIPT)			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ON BUDGET 2023 ₦
1	ANKA	-	-	-	-	-	-	-	-
2	BAKURA	-	-	-	-	-	-	-	-
3	BUKKUYUM	-	-	-	-	-	-	-	-
4	BUNGUDU	-	-	-	-	-	-	-	-
5	GUMMI	-	-	-	-	-	-	-	-
6	GUSAU	-	-	-	-	-	-	-	-
7	K/NAMODA	-	-	-	-	-	-	-	-
8	B/MAGAJI	-	-	-	-	-	-	-	-
9	MARADUN	-	-	-	-	-	-	-	-
10	MARU	-	-	-	-	-	-	-	-
11	SHINKAFI	-	-	-	-	-	-	-	-
12	T/MAFARA	-	-	-	-	-	-	-	-
13	TSAFE	-	-	-	-	-	-	-	-
14	ZURMI	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 10 TRANSFERS TO GOVERNMENT AGENCIES

S/NO	LOCAL GOVT	Zamfara State Office of the Executive Governor		Zamfara State Office of the First Lady		Zamfara State Secretary to State Government		Zamfara State Office of the Head of Service	
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	6,149,272	-	2,670,014	-	44,655,498	-	614,927	-
2	BAKURA	5,954,032	-	2,585,241	-	43,237,683	-	595,403	-
3	BUKKUYUM	7,026,733	-	3,051,008	-	51,027,548	-	702,673	-
4	BUNGUDU	7,755,464	-	3,367,422	-	56,319,526	-	775,546	-
5	GUMMI	6,750,304	-	2,930,982	-	49,020,145	-	675,030	-
6	GUSAU	9,373,187	-	4,069,838	-	68,067,296	-	937,319	-
7	K/NAMODA	7,118,529	-	3,090,865	-	51,694,158	-	711,853	-
8	B/MAGAJI	6,458,444	-	2,804,256	-	46,900,677	-	645,844	-
9	MARADUN	6,981,760	-	3,031,480	-	50,700,958	-	698,176	-
10	MARU	9,215,354	-	4,001,307	-	66,921,130	-	921,535	-
11	SHINKAFI	5,753,883	-	2,498,336	-	41,784,213	-	575,388	-
12	T/MAFARA	6,645,829	-	2,885,619	-	48,261,457	-	664,583	-
13	TSAFE	7,041,038	-	3,057,219	-	51,131,427	-	704,104	-
14	ZURMI	7,776,171	-	3,376,414	-	56,469,905	-	777,617	-
	TOTAL	**100,000,000**	**-**	**43,420,000**	**-**	**726,191,620**	**-**	**10,000,000**	**-**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 10 TRANSFERS TO GOVERNMENT AGENCIES COUNTINUES

S/NO	LOCAL GOVT	Zamfara State Hajj Commission		Executive Secretary ZSMEB		Local Government Pension Board		Ministry of Security and Home Affairs	
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	39,662,804	-	2,575,831	-	3,074,636	1,229,854	845,525	12,267,798
2	BAKURA	38,403,507	-	2,494,048	-	2,977,016	1,190,806	818,679	11,878,294
3	BUKKUYUM	45,322,429	-	2,943,385	-	3,513,367	1,405,347	966,176	14,018,333
4	BUNGUDU	50,022,740	-	3,248,638	-	3,877,732	1,551,093	1,066,376	15,472,150
5	GUMMI	43,539,464	-	2,827,594	-	3,375,152	1,350,061	928,167	13,466,857
6	GUSAU	60,457,054	-	3,926,277	-	4,686,593	1,874,637	1,288,813	18,699,507
7	K/NAMODA	45,914,510	-	2,981,837	-	3,559,264	1,423,706	978,798	14,201,465
8	B/MAGAJI	41,656,962	-	2,705,338	-	3,229,222	1,291,689	888,036	12,884,595
9	MARADUN	45,032,354	-	2,924,547	-	3,490,880	1,396,352	959,992	13,928,612
10	MARU	59,439,035	-	3,860,163	-	4,607,677	1,843,071	1,267,111	18,384,632
11	SHINKAFI	37,112,542	-	2,410,209	-	2,876,941	1,150,777	791,159	11,478,996
12	T/MAFARA	42,865,600	-	2,783,831	-	3,322,915	1,329,166	913,802	13,258,430
13	TSAFE	45,414,694	-	2,949,377	-	3,520,519	1,408,208	968,143	14,046,870
14	ZURMI	50,156,305	-	3,257,313	-	3,888,086	1,555,234	1,069,224	15,513,462
	TOTAL	**645,000,000**	**-**	**41,888,386**	**-**	**50,000,000**	**20,000,000**	**13,750,000**	**199,500,000**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 10 TRANSFERS TO GOVERNMENT AGENCIES COUNTINUES

S/NO	LOCAL GOVT	Federal Inland Revenue Service (V.A.T)		Federal Inland Revenue Service (W.H.T)		Zamfara State Ministry of Justice		Ministry of Forestry & L/D	
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	-	2,767,172	-	2,767,172	-	2,350,252	-	737,913
2	BAKURA	-	2,679,314	-	2,679,314	-	2,275,631	-	714,484
3	BUKKUYUM	-	3,162,030	-	3,162,030	-	2,685,617	-	843,208
4	BUNGUDU	-	3,489,959	-	3,489,959	-	2,964,138	-	930,656
5	GUMMI	-	3,037,637	-	3,037,637	-	2,579,966	-	810,037
6	GUSAU	-	4,217,934	-	4,217,934	-	3,582,432	-	1,124,782
7	K/NAMODA	-	3,203,338	-	3,203,338	-	2,720,702	-	854,223
8	B/MAGAJI	-	2,906,300	-	2,906,300	-	2,468,417	-	775,013
9	MARADUN	-	3,141,792	-	3,141,792	-	2,668,429	-	837,811
10	MARU	-	4,146,909	-	4,146,909	-	3,522,108	-	1,105,843
11	SHINKAFI	-	2,589,247	-	2,589,247	-	2,199,134	-	690,466
12	T/MAFARA	-	2,990,623	-	2,990,623	-	2,540,036	-	797,500
13	TSAFE	-	3,168,467	-	3,168,467	-	2,691,085	-	844,925
14	ZURMI	-	3,499,277	-	3,499,277	-	2,972,053	-	933,141
	TOTAL	**-**	**45,000,000**	**-**	**45,000,000**	**-**	**38,219,999**	**-**	**12,000,000**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 10 TRANSFERS TO GOVERNMENT AGENCIES COUNTINUES

S/NO	LOCAL GOVT	Directorate for Islamic Organisation							
		ACTUAL 2023 ₦	ACTUAL 2022 ₦						
1	ANKA	-	3,505,085						
2	BAKURA	-	3,393,798						
3	BUKKUYUM	-	4,005,238						
4	BUNGUDU	-	4,420,614						
5	GUMMI	-	3,847,674						
6	GUSAU	-	5,342,716						
7	K/NAMODA	-	4,057,561						
8	B/MAGAJI	-	3,681,313						
9	MARADUN	-	3,979,603						
10	MARU	-	5,252,752						
11	SHINKAFI	-	3,279,713						
12	T/MAFARA	-	3,788,123						
13	TSAFE	-	4,013,392						
14	ZURMI	-	4,432,418						
	TOTAL	**-**	**57,000,000**	**-**	**-**	**-**	**-**	**-**	**-**

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ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 11 TRANSFERS TO OTHERS

S/NO	LOCAL GOVT	Anti Thuggery Standing Committee		House Committee on Local Government		U.B.A		Algon	
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	3,074,636	6,149,272	-	1,537,318	-	12,298,544	-	614,927
2	BAKURA	2,977,016	1,488,508	-	5,954,032	-	11,908,064	-	595,403
3	BUKKUYUM	3,513,367	7,026,733	-	1,756,683	-	14,053,466	-	702,673
4	BUNGUDU	3,877,732	7,755,464	-	1,938,866	-	15,510,927	-	775,546
5	GUMMI	3,375,152	6,750,304	-	1,687,576	-	13,500,609	-	675,030
6	GUSAU	4,686,593	9,373,187	-	2,343,297	-	18,746,373	-	937,319
7	K/NAMODA	3,559,264	7,118,529	-	1,779,632	-	14,237,057	-	711,853
8	B/MAGAJI	3,229,222	6,458,444	-	1,614,611	-	12,916,887	-	645,844
9	MARADUN	3,490,880	6,981,760	-	1,745,440	-	13,963,521	-	698,176
10	MARU	4,607,677	9,215,354	-	2,303,839	-	18,430,708	-	921,535
11	SHINKAFI	2,876,941	5,753,883	-	1,438,471	-	11,507,765	-	575,388
12	T/MAFARA	3,322,915	6,645,829	-	1,661,457	-	13,291,659	-	664,583
13	TSAFE	3,520,519	7,041,038	-	1,760,259	-	14,082,076	-	704,104
14	ZURMI	3,888,086	7,776,171	-	1,944,043	-	15,552,343	-	777,617
	TOTAL	**50,000,000**	**95,534,476**	**-**	**29,465,524**	**-**	**200,000,000**	**-**	**10,000,000**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 12 CAPITAL EXPENDITURE (ADMINISTRATIVE SECTOR)

S/NO	LOCAL GOVT	PURCHASE OF FIXED ASSETS				CONSTRUCTION/PROVISION OF FIXED ASSETS			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	FINAL BUDGET 2023 ₦	VARIANCE	ACTUAL 2023 ₦	ACTUAL 2022 ₦	FINAL BUDGET 2023 ₦	VARIANCE
1	ANKA	100,978,834	84,469,524	108,032,980	7,054,146	405,404,360	20,004,197	80,000,000	(325,404,360)
2	BAKURA	97,970,053	82,960,096	140,000,000	42,029,947	392,532,745	19,369,062	70,000,000	(322,532,745)
3	BUKKUYUM	114,501,121	91,253,310	200,709,680	86,208,559	463,252,935	22,858,666	30,000,000	(433,252,935)
4	BUNGUDU	125,731,361	96,887,234	125,000,000	(731,361)	383,060,823	25,229,298	90,000,000	(293,060,823)
5	GUMMI	110,241,162	89,116,198	120,000,000	9,758,838	445,028,759	21,959,415	90,000,000	(355,028,759)
6	GUSAU	150,661,598	109,394,097	150,000,000	(661,598)	448,110,671	30,491,914	105,000,000	(343,110,671)
7	K/NAMODA	115,915,752	91,962,994	165,000,000	49,084,248	535,836,342	23,157,286	90,000,000	(445,836,342)
8	B/MAGAJI	105,743,386	86,859,778	165,000,000	59,256,614	491,526,593	21,009,963	130,000,000	(361,526,593)
9	MARADUN	113,808,057	90,905,618	150,000,000	36,191,943	515,257,394	22,712,364	84,025,280	(431,232,114)
10	MARU	148,229,289	108,173,870	140,000,000	(8,229,289)	607,542,617	29,978,469	80,000,000	(527,542,617)
11	SHINKAFI	94,885,609	81,412,709	100,000,000	5,114,391	379,337,439	18,717,955	80,000,000	(299,337,439)
12	T/MAFARA	108,631,130	88,308,485	185,000,000	76,368,870	372,653,767	21,619,548	100,000,000	(272,653,767)
13	TSAFE	114,721,565	91,363,901	115,000,000	278,435	464,195,999	22,905,200	-	(464,195,999)
14	ZURMI	126,050,484	97,047,330	150,000,000	23,949,516	512,661,306	25,296,663	95,000,000	(417,661,306)
	TOTAL	**1,628,069,401**	**1,290,115,144**	**2,013,742,660**	**385,673,259**	**6,416,401,750**	**325,310,000**	**1,124,025,280**	**(5,292,376,470)**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 12 CONTINUES CAPITAL EXPENDITURE (ADMINISTRATIVE SECTOR)

S/NO	LOCAL GOVT	REHABILITATION/REPAIRS OF FIXED ASSETS				PRESERVATION OF ENVIRONMENTS			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	FINAL BUDGET 2023 ₦	VARIANCE	ACTUAL 2023 ₦	ACTUAL 2022 ₦	FINAL BUDGET 2023 ₦	VARIANCE
1	ANKA	1,844,782	1,414,529	-	(1,844,782)	-	-	-	-
2	BAKURA	1,786,210	1,369,618	-	(1,786,210)	-	-	-	-
3	BUKKUYUM	2,108,020	1,616,374	25,000,000	22,891,980	-	-	-	-
4	BUNGUDU	2,326,639	1,784,005	25,000,000	22,673,361	-	-	-	-
5	GUMMI	2,025,091	1,552,786	10,000,000	7,974,909	-	-	-	-
6	GUSAU	2,811,956	2,156,133	15,000,000	12,188,044	-	-	-	-
7	K/NAMODA	2,135,559	1,637,490	-	(2,135,559)	-	-	-	-
8	B/MAGAJI	1,937,533	1,485,649	-	(1,937,533)	-	-	-	-
9	MARADUN	2,094,528	1,606,028	65,000,000	62,905,472	-	-	-	-
10	MARU	8,824,106	2,119,827	25,000,000	16,175,894	-	-	-	-
11	SHINKAFI	1,726,165	1,323,577	-	(1,726,165)	-	-	-	-
12	T/MAFARA	1,993,749	1,528,754	-	(1,993,749)	-	-	-	-
13	TSAFE	2,112,311	1,619,664	25,000,000	22,887,689	-	-	-	-
14	ZURMI	2,332,851	1,788,768	45,000,000	42,667,149	-	-	-	-
	TOTAL	**36,059,500**	**23,003,202**	**235,000,000**	**198,940,500**	**-**	**-**	**-**	**-**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 12 CONTINUES CAPITAL EXPENDITURE (ECONOMIC SECTOR)

S/NO	LOCAL GOVT	PURCHASE OF FIXED ASSETS				CONSTRUCTION/PROVISION OF FIXED ASSETS			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	FINAL BUDGET 2023 ₦	VARIANCE	ACTUAL 2023 ₦	ACTUAL 2022 ₦	FINAL BUDGET 2023 ₦	VARIANCE
1	ANKA	22,445,171	9,838,835	60,000,000	37,554,829	323,210,690	28,218,227	870,844,670	547,633,980
2	BAKURA	21,732,535	9,526,451	50,000,000	28,267,465	312,948,729	27,811,058	740,000,000	427,051,271
3	BUKKUYUM	25,647,951	11,242,773	45,000,000	19,352,049	369,330,760	30,048,156	600,669,200	231,338,440
4	BUNGUDU	28,307,855	12,408,742	75,000,000	46,692,145	279,398,143	31,567,910	776,504,420	497,106,277
5	GUMMI	24,638,971	10,800,487	80,000,000	55,361,029	354,801,444	29,471,669	797,577,030	442,775,586
6	GUSAU	34,212,631	14,997,099	115,107,890	80,895,259	322,824,845	34,941,641	991,000,000	668,175,155
7	K/NAMODA	25,983,009	11,389,646	75,000,000	49,016,991	440,687,192	30,239,594	920,000,000	479,312,808
8	B/MAGAJI	23,573,664	10,333,510	70,000,000	46,426,336	405,200,407	28,862,999	826,352,680	421,152,273
9	MARADUN	25,483,797	11,170,816	80,000,000	54,516,203	421,936,346	29,954,366	910,000,000	488,063,654
10	MARU	33,636,534	14,744,567	120,000,000	86,363,466	484,366,444	34,612,485	953,143,580	468,777,136
11	SHINKAFI	21,001,978	9,206,212	65,000,000	43,998,022	302,428,705	27,393,650	823,553,320	521,124,615
12	T/MAFARA	24,257,632	10,633,327	50,000,000	25,742,368	349,310,153	29,253,788	890,000,000	540,689,847
13	TSAFE	25,700,164	11,265,661	70,000,000	44,299,836	370,082,623	30,077,988	785,000,000	414,917,377
14	ZURMI	28,383,440	12,441,874	85,000,000	56,616,560	408,721,836	31,611,096	960,000,000	551,278,164
	TOTAL	**365,005,333**	**160,000,000**	**1,040,107,890**	**675,102,557**	**5,145,248,316**	**424,064,627**	**11,844,644,900**	**6,699,396,584**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 12 CONTINUES CAPITAL EXPENDITURE (ECONOMIC SECTOR)

S/NO	LOCAL GOVT	REHABILITATION/REPAIRS OF FIXED ASSETS				PRESERVATION OF ENVIRONMENTS			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	FINAL BUDGET 2023 ₦	VARIANCE	ACTUAL 2023 ₦	ACTUAL 2022 ₦	FINAL BUDGET 2023 ₦	VARIANCE
1	ANKA	3,231,774	49,194	80,000,000	76,768,226	-	-	15,000,000	15,000,000
2	BAKURA	3,129,165	47,632	85,000,000	81,870,835	-	-	15,000,000	15,000,000
3	BUKKUYUM	3,692,928	56,214	105,000,000	101,307,072	-	-	15,000,000	15,000,000
4	BUNGUDU	4,075,915	62,044	52,000,000	47,924,085	-	-	15,000,000	15,000,000
5	GUMMI	3,547,650	54,002	25,000,000	21,452,350	-	-	15,000,000	15,000,000
6	GUSAU	4,926,116	74,985	25,000,000	20,073,884	-	-	15,000,000	15,000,000
7	K/NAMODA	3,741,171	56,948	40,000,000	36,258,829	-	-	24,797,140	24,797,140
8	B/MAGAJI	3,394,261	51,668	117,000,000	113,605,739	-	-	15,000,000	15,000,000
9	MARADUN	3,669,292	55,854	75,000,000	71,330,708	-	-	15,000,000	15,000,000
10	MARU	4,843,166	73,723	35,000,000	30,156,834	-	-	15,000,000	15,000,000
11	SHINKAFI	5,055,776	46,031	25,000,000	19,944,224	-	-	15,000,000	15,000,000
12	T/MAFARA	3,492,742	53,167	45,000,000	41,507,258	-	-	30,000,000	30,000,000
13	TSAFE	3,700,446	56,328	67,213,990	63,513,544	-	-	15,000,000	15,000,000
14	ZURMI	4,086,798	62,209	60,000,000	55,913,202	-	-	15,000,000	15,000,000
	TOTAL	**54,587,200**	**800,000**	**836,213,990**	**781,626,790**	**-**	**-**	**234,797,140**	**234,797,140**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 12 CONTINUES CAPITAL EXPENDITURE (SOCIAL SECTOR)

S/NO	LOCAL GOVT	PURCHASE OF FIXED ASSETS				CONSTRUCTION/PROVISION OF FIXED ASSETS			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	FINAL BUDGET 2023 ₦	VARIANCE	ACTUAL 2023 ₦	ACTUAL 2022 ₦	FINAL BUDGET 2023 ₦	VARIANCE
1	ANKA	27,939,758	97,361,115	65,000,000	37,060,242	413,436,779	74,627,747	130,000,000	(283,436,779)
2	BAKURA	27,338,419	94,269,893	80,000,000	52,661,581	470,208,971	71,892,764	55,000,000	(415,208,971)
3	BUKKUYUM	30,642,338	111,253,915	85,000,000	54,357,662	587,047,121	84,826,433	180,000,000	(407,047,121)
4	BUNGUDU	32,886,828	122,791,866	55,000,000	22,113,172	331,424,550	93,442,049	90,000,000	(241,424,550)
5	GUMMI	29,790,938	106,877,233	85,000,000	55,209,062	350,186,188	81,730,881	148,489,380	(201,696,808)
6	GUSAU	37,869,415	148,405,198	100,000,000	62,130,585	385,703,515	112,971,871	165,399,010	(220,304,505)
7	K/NAMODA	30,925,068	112,707,308	142,241,530	111,316,462	488,440,813	39,087,889	134,601,020	(353,839,793)
8	B/MAGAJI	28,892,007	102,256,216	90,000,000	61,107,993	448,525,944	35,463,358	90,000,000	(358,525,944)
9	MARADUN	30,503,822	110,541,862	65,000,000	34,496,178	468,772,476	38,336,893	136,731,270	(332,041,206)
10	MARU	37,383,291	145,906,242	85,000,000	47,616,709	387,133,351	50,601,573	158,944,530	(228,188,821)
11	SHINKAFI	26,794,244	91,100,935	50,000,000	23,205,756	427,833,794	31,594,608	200,425,730	(227,408,064)
12	T/MAFARA	29,469,155	105,223,085	85,000,000	55,530,845	361,149,117	36,492,295	125,007,870	(236,141,247)
13	TSAFE	30,686,396	111,480,400	155,693,820	125,007,424	513,886,225	38,662,387	377,285,600	(136,600,625)
14	ZURMI	32,950,608	123,119,733	90,000,000	57,049,392	580,319,140	42,699,010	230,490,550	(349,828,590)
	TOTAL	**434,072,285**	**1,583,295,002**	**1,232,935,350**	**798,863,065**	**6,214,067,984**	**832,429,756**	**2,222,374,960**	**(3,991,693,025)**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 12 CONTINUES CAPITAL EXPENDITURE (SOCIAL SECTOR)

S/NO	LOCAL GOVT	REHABILITATION/REPAIRS OF FIXED ASSETS				PRESERVATION OF ENVIRONMENTS			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	FINAL BUDGET 2023 ₦	VARIANCE	ACTUAL 2023 ₦	ACTUAL 2022 ₦	FINAL BUDGET 2023 ₦	VARIANCE
1	ANKA	37,453,607	20,107,208	121,000,000	83,546,393	-	-	-	-
2	BAKURA	36,264,452	19,468,803	194,483,380	158,218,928	-	-	-	-
3	BUKKUYUM	42,797,994	22,976,376	205,429,090	162,631,096	-	-	-	-
4	BUNGUDU	47,236,499	25,359,216	143,369,450	96,132,951	-	-	-	-
5	GUMMI	41,114,339	22,072,495	56,000,000	14,885,661	-	-	-	-
6	GUSAU	57,089,628	30,648,931	60,000,000	2,910,372	-	-	-	-
7	K/NAMODA	43,357,096	23,276,534	210,000,000	166,642,904	-	-	-	-
8	B/MAGAJI	39,336,691	21,118,154	222,588,880	183,252,189	-	-	-	-
9	MARADUN	42,524,076	22,829,321	100,000,000	57,475,924	-	-	-	-
10	MARU	56,128,312	30,132,842	90,000,000	33,871,688	-	-	-	-
11	SHINKAFI	35,045,393	18,814,343	90,000,000	54,954,607	-	-	-	-
12	T/MAFARA	40,478,009	21,730,877	120,000,000	79,521,991	-	-	-	-
13	TSAFE	42,885,120	23,023,150	90,000,000	47,114,880	-	-	-	-
14	ZURMI	47,362,626	25,426,928	120,000,000	72,637,374	-	-	-	-
	TOTAL	**609,073,841**	**326,985,179**	**1,822,870,800**	**1,213,796,959**	**-**	**-**	**-**	**-**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 13 PROCEEDS FROM LOANS/OTHER BORROWING

S/NO	LOCAL GOVT	COMMERCIAL BANK LOAN				COMMERCIAL BANK LOAN (U.B.A SHORTERM LOAN)			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	FINAL BUDGET 2023 ₦	VARIANCE	ACTUAL 2023 ₦	ACTUAL 2022 ₦	FINAL BUDGET 2023 ₦	VARIANCE
1	ANKA	-	-	1,000,000,000	1,000,000,000	184,478,158	122,985,439	-	(184,478,158)
2	BAKURA	-	-	1,000,000,000	1,000,000,000	178,620,965	119,080,643	-	(178,620,965)
3	BUKKUYUM	-	-	1,000,000,000	1,000,000,000	210,801,996	140,534,664	-	(210,801,996)
4	BUNGUDU	-	-	1,000,000,000	1,000,000,000	232,663,905	155,109,270	-	(232,663,905)
5	GUMMI	-	-	1,000,000,000	1,000,000,000	202,509,134	135,006,089	-	(202,509,134)
6	GUSAU	-	-	1,000,000,000	1,000,000,000	281,195,601	187,463,734	-	(281,195,601)
7	K/NAMODA	-	-	1,000,000,000	1,000,000,000	213,555,859	142,370,573	-	(213,555,859)
8	B/MAGAJI	-	-	1,000,000,000	1,000,000,000	193,753,311	129,168,874	-	(193,753,311)
9	MARADUN	-	-	1,000,000,000	1,000,000,000	209,452,809	139,635,206	-	(209,452,809)
10	MARU	-	-	1,000,000,000	1,000,000,000	276,460,626	184,307,084	-	(276,460,626)
11	SHINKAFI	-	-	1,000,000,000	1,000,000,000	172,616,477	115,077,651	-	(172,616,477)
12	T/MAFARA	-	-	1,000,000,000	1,000,000,000	199,374,884	132,916,589	-	(199,374,884)
13	TSAFE	-	-	1,000,000,000	1,000,000,000	211,231,135	140,820,757	-	(211,231,135)
14	ZURMI	-	-	1,000,000,000	1,000,000,000	233,285,142	155,523,428	-	(233,285,142)
	TOTAL	-	-	14,000,000,000	14,000,000,000	3,000,000,000	2,000,000,000	-	(3,000,000,000)

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES REPAYMENT OF LOANS/OTHER BORROWING

S/NO	LOCAL GOVT	REPAYMENT OF COMMERCIAL BANKS LOAN				FAAC DEDUCTIONS			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	FINAL BUDGET 2023 ₦	VARIANCE	ACTUAL 2023 ₦	ACTUAL 2022 ₦	FINAL BUDGET 2023 ₦	VARIANCE
1	ANKA	249,475,792	1,044,385,377	512,000,000	262,524,208	8,049,190	-	-	(8,049,190)
2	BAKURA	241,554,920	1,011,226,072	515,000,000	273,445,080	8,049,190	-	-	(8,049,190)
3	BUKKUYUM	285,074,370	1,193,412,401	565,000,000	279,925,630	8,049,190	-	-	(8,049,190)
4	BUNGUDU	314,638,939	1,317,179,131	565,000,000	250,361,061	8,049,190	-	-	(8,049,190)
5	GUMMI	273,859,665	1,146,464,059	615,000,000	341,140,335	8,049,190	-	-	(8,049,190)
6	GUSAU	380,269,923	1,591,931,403	615,000,000	234,730,077	8,049,190	-	-	(8,049,190)
7	K/NAMODA	288,798,509	1,209,002,835	565,000,000	276,201,491	8,049,190	-	-	(8,049,190)
8	B/MAGAJI	262,018,882	1,096,894,759	565,000,000	302,981,118	8,049,190	-	-	(8,049,190)
9	MARADUN	283,249,821	1,185,774,254	565,000,000	281,750,179	8,049,190	-	-	(8,049,190)
10	MARU	373,866,664	1,565,125,311	615,000,000	241,133,336	8,049,190	-	-	(8,049,190)
11	SHINKAFI	233,434,855	977,160,603	512,000,000	278,565,145	8,049,190	-	-	(8,049,190)
12	T/MAFARA	269,621,116	1,128,720,141	512,000,000	242,378,884	8,049,190	-	-	(8,049,190)
13	TSAFE	285,654,709	1,195,841,884	615,000,000	329,345,291	8,049,190	-	-	(8,049,190)
14	ZURMI	315,479,057	1,320,696,135	565,000,000	249,520,943	8,049,190	-	-	(8,049,190)
	TOTAL	**4,056,997,221**	**16,983,814,365**	**7,901,000,000**	**3,844,002,779**	**112,688,657**	**-**	**-**	**(112,688,657)**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 14 OTHER BANKS BALANCES OF LOCAL GOVERNMENT TREASURY

S/NO	LOCAL GOVT	Eco Bank PLC		Fidelity Bank PLC I		Fidelity Bank PLC II		First Bank PLC I	
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	-	-	-	54,205	-	-	530,838	56,327
2	BAKURA	-	-	-	27,700	-	-	6,737	6,810
3	BUKKUYUM	-	-	-	-	-	-	217,382	27,479
4	BUNGUDU	-	-	-	-	-	-	-	-
5	GUMMI	-	-	-	48,347	-	-	164,959	53,633
6	GUSAU	169,063	41,472	618,554	104,423	-	-	-	-
7	K/NAMODA	-	3,069	-	-	-	-	24	584
8	B/MAGAJI	-	-	-	28,015	-	-	42,404	16,549
9	MARADUN	-	-	-	-	-	-	3,111	246,436
10	MARU	-	-	-	1,346	-	-	-	-
11	SHINKAFI	-	-	-	-	-	-	223,693	72,287
12	T/MAFARA	-	-	-	-	-	-	-	-
13	TSAFE	-	-	-	4,306	-	-	-	11,591
14	ZURMI	-	-	-	-	-	-	-	-
	TOTAL	**169,063**	**44,541**	**618,554**	**268,342**	**-**	**-**	**1,189,146**	**491,697**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 14 CONTINUES OTHER BANKS BALANCES OF LOCAL GOVERNMENT TREASURY

S/NO	LOCAL GOVT	First Bank PLC II		Sterling Bank PLC		U.B.A PLC I		U.B.A PLC II	
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	-	-	-	-	20,198,083	59,288	-	-
2	BAKURA	10,835	32,615	-	-	4,487,736	530,072	-	-
3	BUKKUYUM	-	-	-	-	24,606,570	24,936	-	-
4	BUNGUDU	-	-	-	-	10,010,226	3,251,917	-	-
5	GUMMI	-	46,688	-	-	20,087,340	20,770	-	-
6	GUSAU	-	-	-	-	19,297,448	11,703	-	-
7	K/NAMODA	-	-	-	-	599,087	14	-	-
8	B/MAGAJI	-	-	-	-	8,433,461	14,733	-	-
9	MARADUN	-	-	-	-	8,827,827	640,553	-	-
10	MARU	-	-	4,717	40	6,911,748	1,000,310	-	-
11	SHINKAFI	22,178	-	-	-	13,602,104	1,813	2,384	2,384
12	T/MAFARA	-	-	-	-	17,070,766	37,782	-	-
13	TSAFE	-	-	-	-	3,694,626	26,355	960,486	111,388
14	ZURMI	-	-	-	-	1,626,713	912	61,200	24,832
	TOTAL	**33,014**	**79,303**	**4,717**	**40**	**159,453,734**	**5,621,156**	**1,024,070**	**138,604**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 14 CONTINUES OTHER BANKS BALANCES OF LOCAL GOVERNMENT TREASURY

S/NO	LOCAL GOVT	Unity Bank PLC		Zenith Bank PLC		Taj Bank PLC I		Taj Bank PLC II	
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	-	-	-	-	-	-	-	-
2	BAKURA	-	-	-	-	-	-	-	-
3	BUKKUYUM	-	-	-	-	-	-	-	-
4	BUNGUDU	858,412	213,729	-	-	-	-	-	-
5	GUMMI	-	-	-	-	-	-	-	-
6	GUSAU	-	-	-	-	-	-	-	-
7	K/NAMODA	-	-	-	-	9,994,567	-	1,330,315	-
8	B/MAGAJI	-	-	-	-	-	-	-	-
9	MARADUN	-	-	-	-	-	-	-	-
10	MARU	-	-	-	-	-	-	-	-
11	SHINKAFI	-	-	-	-	-	-	-	-
12	T/MAFARA	-	-	59,786	92,175	-	-	-	-
13	TSAFE	-	-	-	-	-	-	-	-
14	ZURMI	-	-	-	-	-	-	-	-
	TOTAL	**858,412**	**213,729**	**59,786**	**92,175**	**9,994,567**	**-**	**1,330,315**	**-**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 15 CASH HELD BY MINISTRY FOR LOCAL GOVERNMENT

S/NO	LOCAL GOVT	JAAC I BANK ACCOUNTS				LOCAL GOVERNMENTS SALARY BANK ACCOUNTS			
		UBA PLC				UBA PLC		Fidelity Bank PLC	
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	3,076	(15,543,351)	-	-	43,681,864	20,271	-	-
2	BAKURA	2,978	(15,049,849)	-	-	42,294,962	19,627	-	-
3	BUKKUYUM	3,514	(17,761,287)	-	-	49,914,983	23,163	-	-
4	BUNGUDU	3,879	(19,603,279)	-	-	55,091,580	25,565	-	-
5	GUMMI	3,376	(17,062,565)	-	-	47,951,349	22,252	-	-
6	GUSAU	4,688	(23,692,355)	-	-	66,583,211	30,898	-	-
7	K/NAMODA	3,560	(17,993,316)	-	-	50,567,060	23,466	-	-
8	B/MAGAJI	3,230	(16,324,837)	-	-	45,878,092	21,290	-	-
9	MARADUN	3,492	(17,647,610)	-	-	49,595,515	23,015	-	-
10	MARU	4,609	(23,293,406)	-	-	65,462,035	30,378	-	-
11	SHINKAFI	2,878	(14,543,936)	-	-	40,873,183	18,967	-	-
12	T/MAFARA	3,324	(16,798,487)	-	-	47,209,202	21,907	-	-
13	TSAFE	3,522	(17,797,444)	-	-	50,016,598	23,210	-	-
14	ZURMI	3,889	(19,655,622)	-	-	55,238,680	25,633	-	-
	TOTAL	**50,015**	**(252,767,346)**	**-**	**-**	**710,358,313**	**329,641**	**-**	**-**

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ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 15 CONTINUES CASH HELD BY MINISTRY FOR LOCAL GOVERNMENT

S/NO	LOCAL GOVT	LOCAL GOVERNMENTS DEVELOPMENT PROJECTS SAVINGS BANK ACCOUNTS							
		UBA PLC		Jaiz Bank PLC		Heritage Bank PLC			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	42,282,933	2,926,634	6,390,354	-	-	18,656	-	-
2	BAKURA	40,940,447	2,833,713	6,187,460	-	-	18,063	-	-
3	BUKKUYUM	48,316,433	3,344,246	7,302,216	-	-	21,318	-	-
4	BUNGUDU	53,327,246	3,691,072	8,059,516	-	-	23,529	-	-
5	GUMMI	46,415,685	3,212,685	7,014,950	-	-	20,479	-	-
6	GUSAU	64,450,853	4,460,998	9,740,662	-	-	28,436	-	-
7	K/NAMODA	48,947,627	3,387,934	7,397,610	-	-	21,596	-	-
8	B/MAGAJI	44,408,825	3,073,779	6,711,647	-	-	19,594	-	-
9	MARADUN	48,007,195	3,322,842	7,255,480	-	-	21,181	-	-
10	MARU	63,365,583	4,385,880	9,576,642	-	-	27,958	-	-
11	SHINKAFI	39,564,200	2,738,456	5,979,463	-	-	17,456	-	-
12	T/MAFARA	45,697,305	3,162,962	6,906,379	-	-	20,162	-	-
13	TSAFE	48,414,793	3,351,054	7,317,081	-	-	21,361	-	-
14	ZURMI	53,469,636	3,700,927	8,081,036	-	-	23,591	-	-
	TOTAL	**687,608,760**	**47,593,182**	**103,920,497**	**-**	**-**	**303,380**	**-**	**-**

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ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 15 CONTINUES CASH HELD BY MINISTRY FOR LOCAL GOVERNMENT

S/NO	LOCAL GOVT	LOCAL GOVERNMENTS REVENUE BANK ACCOUNTS							
		UBA PLC I		UBA PLC I I		Sterling Bank PLC		Zenith Bank PLC	
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	-	2,401	-	9,053	-	11,355	-	377,809
2	BAKURA	-	2,325	-	8,766	-	10,995	-	365,813
3	BUKKUYUM	-	2,744	-	10,345	-	12,976	-	431,720
4	BUNGUDU	-	3,028	-	11,418	-	14,321	-	476,493
5	GUMMI	-	2,636	-	9,938	-	12,465	-	414,736
6	GUSAU	-	3,660	-	13,800	-	17,309	-	575,885
7	K/NAMODA	-	2,779	-	10,480	-	13,145	-	437,360
8	B/MAGAJI	-	2,522	-	9,508	-	11,926	-	396,804
9	MARADUN	-	2,726	-	10,279	-	12,893	-	428,957
10	MARU	-	3,598	-	13,567	-	17,017	-	566,188
11	SHINKAFI	-	2,247	-	8,471	-	10,625	-	353,516
12	T/MAFARA	-	2,595	-	9,784	-	12,272	-	408,317
13	TSAFE	-	2,749	-	10,366	-	13,002	-	432,599
14	ZURMI	-	3,036	-	11,448	-	14,359	-	477,765
	TOTAL	**-**	**39,044**	**-**	**147,224**	**-**	**184,660**	**-**	**6,143,960**

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ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 15 CONTINUES CASH HELD BY MINISTRY FOR LOCAL GOVERNMENT

S/NO	LOCAL GOVT	CONTRACT FINANCE LOAN BANK ACCOUNT				FIXED DEPOSIT ACCOUNT			
		UBA PLC				UBA PLC			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	-	78,330,413	-	-	1,063,824,046	-	-	-
2	BAKURA	-	75,843,417	-	-	1,030,047,562	-	-	-
3	BUKKUYUM	-	89,507,655	-	-	1,215,624,843	-	-	-
4	BUNGUDU	-	98,790,338	-	-	1,341,695,186	-	-	-
5	GUMMI	-	85,986,461	-	-	1,167,802,673	-	-	-
6	GUSAU	-	119,397,156	-	-	1,621,561,297	-	-	-
7	K/NAMODA	-	90,676,960	-	-	1,231,505,455	-	-	-
8	B/MAGAJI	-	82,268,692	-	-	1,117,310,760	-	-	-
9	MARADUN	-	88,934,783	-	-	1,207,844,530	-	-	-
10	MARU	-	117,386,660	-	-	1,594,256,276	-	-	-
11	SHINKAFI	-	73,293,879	-	-	995,421,681	-	-	-
12	T/MAFARA	-	84,655,642	-	-	1,149,728,495	-	-	-
13	TSAFE	-	89,689,869	-	-	1,218,099,544	-	-	-
14	ZURMI	-	99,054,119	-	-	1,345,277,652	-	-	-
	TOTAL	**-**	**1,273,816,042**	**-**	**-**	**17,300,000,000**	**-**	**-**	**-**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 16 LOCAL GOVERNMENTS INVESTMENTS

S/NO	LOCAL GOVT	Ashaka Cement		Brightway Solid Minerals Dev. Co.		CCNN Sokoto		First Bank PLC	
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	-	-	84,800,547	84,800,547	-	-	-	-
2	BAKURA	748,006	748,006	1,350,000	1,350,000	-	-	-	-
3	BUKKUYUM	-	-	117,351,490	117,351,490	-	-	-	-
4	BUNGUDU	-	-	54,999,974	54,999,974	200,000	200,000	-	-
5	GUMMI	-	-	90,453,047	90,453,047	-	-	-	-
6	GUSAU	-	-	86,595,581	86,595,581	200,000	200,000	-	-
7	K/NAMODA	-	-	86,595,581	86,595,581	200,000	200,000	-	-
8	B/MAGAJI	-	-	86,131,375	86,131,375	-	-	29,700	29,700
9	MARADUN	-	-	103,703,661	103,703,661	-	-	-	-
10	MARU	-	-	86,595,581	86,595,581	200,000	200,000	-	-
11	SHINKAFI	-	-	86,595,581	86,595,581	200,000	200,000	-	-
12	T/MAFARA	-	-	104,090,661	104,090,661	200,000	200,000	66,600	66,600
13	TSAFE	-	-	104,090,661	104,090,661	504,000	504,000	-	-
14	ZURMI	812,065	812,065	26,291,645	26,291,645	-	-	-	-
	TOTAL	**1,560,071**	**1,560,071**	**1,119,645,385**	**1,119,645,385**	**1,704,000**	**1,704,000**	**96,300**	**96,300**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 16 CONTINUES LOCAL GOVERNMENTS INVESTMENTS

S/NO	LOCAL GOVT	Gamji Bank		Gusau Community Bank		Intercontinental Bank		Micro Finance Bank	
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	-	-	100,000	100,000	1,350,000	1,350,000	-	-
2	BAKURA	-	-	-	-	-	-	104,090,661	104,090,661
3	BUKKUYUM	-	-	-	-	1,350,000	1,350,000	-	-
4	BUNGUDU	50,000	50,000	500,000	500,000	1,350,000	1,350,000	26,391,644	26,391,644
5	GUMMI	56,000	56,000	-	-	1,350,000	1,350,000	-	-
6	GUSAU	125,000	125,000	100,000	100,000	1,350,000	1,350,000	-	-
7	K/NAMODA	125,000	125,000	100,000	100,000	1,350,000	1,350,000	26,291,645	26,291,645
8	B/MAGAJI	-	-	-	-	1,350,000	1,350,000	-	-
9	MARADUN	-	-	-	-	1,350,000	1,350,000	-	-
10	MARU	125,000	125,000	100,000	100,000	1,350,000	1,350,000	-	-
11	SHINKAFI	125,000	125,000	100,000	100,000	1,350,000	1,350,000	-	-
12	T/MAFARA	-	-	-	-	1,350,000	1,350,000	-	-
13	TSAFE	-	-	-	-	1,350,000	1,350,000	-	-
14	ZURMI	-	-	242,305	242,305	86,798,851	86,798,851	-	-
	TOTAL	**606,000**	**606,000**	**1,242,305**	**1,242,305**	**102,998,851**	**102,998,851**	**156,773,950**	**156,773,950**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 16 CONTINUES LOCAL GOVERNMENTS INVESTMENTS

S/NO	LOCAL GOVT	Nig. Merchant Bank		Oceanic Bank PLC		Sokoto Cooperatives Bank.		Sokoto Investment Co.	
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	-	-	180,000	180,000	100,000	100,000	-	-
2	BAKURA	-	-	-	-	-	-	-	-
3	BUKKUYUM	-	-	-	-	-	-	-	-
4	BUNGUDU	-	-	-	-	152,172	152,172	50,000	50,000
5	GUMMI	-	-	-	-	-	-	24,000	24,000
6	GUSAU	-	-	-	-	100,000	100,000	500,000	500,000
7	K/NAMODA	-	-	-	-	100,000	100,000	500,000	500,000
8	B/MAGAJI	-	-	45,000	45,000	114,828	114,828	-	-
9	MARADUN	-	-	297,000	297,000	-	-	-	-
10	MARU	-	-	-	-	100,000	100,000	500,000	500,000
11	SHINKAFI	-	-	-	-	100,000	100,000	500,000	500,000
12	T/MAFARA	33,300	33,300	59,699	59,699	-	-	-	-
13	TSAFE	-	-	-	-	655,173	655,173	-	-
14	ZURMI	-	-	-	-	-	-	-	-
	TOTAL	**33,300**	**33,300**	**581,699**	**581,699**	**1,422,173**	**1,422,173**	**2,074,000**	**2,074,000**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 16 CONTINUES LOCAL GOVERNMENTS INVESTMENTS

S/NO	LOCAL GOVT	Sokoto Mortgage Bank		Talata Mafara Bricks Block Ind.		UAC Nig. LTD		Unity Bank (BON)	
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	-	-	1,500,000	1,500,000	-	-	-	-
2	BAKURA	-	-	2,000,000	2,000,000	-	-	-	-
3	BUKKUYUM	-	-	-	-	-	-	-	-
4	BUNGUDU	-	-	1,500,000	1,500,000	-	-	400,000	400,000
5	GUMMI	-	-	2,000,000	2,000,000	-	-	-	-
6	GUSAU	-	-	1,000,000	1,000,000	-	-	91,645	91,645
7	K/NAMODA	-	-	1,000,000	1,000,000	-	-	91,645	91,645
8	B/MAGAJI	-	-	2,000,000	2,000,000	130,000	130,000	41,240	41,240
9	MARADUN	-	-	2,000,000	2,000,000	-	-	-	-
10	MARU	-	-	1,000,000	1,000,000	-	-	91,645	91,645
11	SHINKAFI	-	-	1,000,000	1,000,000	-	-	91,645	91,645
12	T/MAFARA	-	-	-	-	-	-	422,615	422,615
13	TSAFE	-	-	2,500,000	2,500,000	-	-	855,513	855,513
14	ZURMI	500,000	500,000	1,350,000	1,350,000	-	-	-	-
	TOTAL	**500,000**	**500,000**	**18,850,000**	**18,850,000**	**130,000**	**130,000**	**2,085,948**	**2,085,948**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 16 CONTINUES LOCAL GOVERNMENTS INVESTMENTS

S/NO	LOCAL GOVT	Urban Development Bank		Zamfara State Fertilizer Co.		Zamfara State Investments Co.			
		ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	ACTUAL 2022 ₦
1	ANKA	-	-	1,500,000	1,500,000	6,149,272	6,149,272	-	-
2	BAKURA	-	-	-	-	5,954,032	5,954,032	-	-
3	BUKKUYUM	-	-	1,500,000	1,500,000	7,026,733	7,026,733	-	-
4	BUNGUDU	346,000	346,000	1,500,000	1,500,000	8,052,464	8,052,464	-	-
5	GUMMI	-	-	2,000,000	2,000,000	6,900,304	6,900,304	-	-
6	GUSAU	-	-	2,000,000	2,000,000	9,872,947	9,872,947	-	-
7	K/NAMODA	-	-	2,000,000	2,000,000	7,618,289	7,618,289	-	-
8	B/MAGAJI	-	-	2,000,000	2,000,000	6,458,444	6,458,444	-	-
9	MARADUN	-	-	2,000,000	2,000,000	6,981,760	6,981,760	-	-
10	MARU	-	-	2,000,000	2,000,000	9,715,114	9,715,114	-	-
11	SHINKAFI	-	-	2,000,000	2,000,000	6,253,643	6,253,643	-	-
12	T/MAFARA	-	-	-	-	7,143,829	7,143,829	-	-
13	TSAFE	720,000	720,000	2,500,000	2,500,000	7,041,038	7,041,038	-	-
14	ZURMI	-	-	-	-	7,776,171	7,776,171	-	-
	TOTAL	**1,066,000**	**1,066,000**	**21,000,000**	**21,000,000**	**102,944,040**	**102,944,040**	**-**	**-**

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ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 17 LOCAL GOVERNMENTS ADVANCES

S/NO	LOCAL GOVT	LOCAL GOVERNMENTS ADVANCES					
		ADVANCES ACTUAL 2023 ₦	ADVANCES ACTUAL 2022 ₦				
1	ANKA	9,699,888	9,699,888	-	-	-	-
2	BAKURA	67,282,850	67,282,850	-	-	-	-
3	BUKKUYUM	9,643,545	9,643,545	-	-	-	-
4	BUNGUDU	67,282,850	67,282,850	-	-	-	-
5	GUMMI	35,325,000	35,325,000	-	-	-	-
6	GUSAU	19,700,676	19,700,676	-	-	-	-
7	K/NAMODA	39,295,106	39,295,106	-	-	-	-
8	B/MAGAJI	47,131,296	47,131,296	-	-	-	-
9	MARADUN	12,829,938	12,829,938	-	-	-	-
10	MARU	48,721,767	48,721,767	-	-	-	-
11	SHINKAFI	28,313,845	28,313,845	-	-	-	-
12	T/MAFARA	67,282,850	67,282,850	-	-	-	-
13	TSAFE	36,618,434	36,618,434	-	-	-	-
14	ZURMI	4,160,000	4,160,000	-	-	-	-
	TOTAL	**493,288,045**	**493,288,045**	**-**	**-**	**-**	**-**

ZAMFARA STATE 14 LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR 2023

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

NOTES 18 CONSOLIDATED REVENUE FUNDS

S/NO	LOCAL GOVT	OPENING BALANCE		CLOSING BALANCE			
		OPENING BALANCE ACTUAL 2023 ₦	OPENING BALANCE ACTUAL 2022 ₦	CLOSING BALANCE ACTUAL 2023 ₦	CLOSING BALANCE ACTUAL 2022 ₦		
1	ANKA	66,323,059	66,830,677	1,176,911,193	66,323,059	-	-
2	BAKURA	64,650,067	64,570,376	1,123,978,717	64,650,067	-	-
3	BUKKUYUM	75,645,293	76,181,726	1,345,985,940	75,645,293	-	-
4	BUNGUDU	86,898,130	84,088,180	1,469,046,045	86,898,130	-	-
5	GUMMI	72,788,524	73,126,283	1,289,440,332	72,788,524	-	-
6	GUSAU	100,993,382	101,797,871	1,782,425,774	100,993,382	-	-
7	K/NAMODA	76,584,071	77,141,896	1,350,345,305	76,584,071	-	-
8	B/MAGAJI	69,538,575	70,080,166	1,222,788,420	69,538,575	-	-
9	MARADUN	75,996,053	80,259,912	1,321,537,149	75,996,053	-	-
10	MARU	100,139,536	99,746,256	1,739,581,608	100,139,536	-	-
11	SHINKAFI	61,976,165	62,364,081	1,095,691,765	61,976,165	-	-
12	T/MAFARA	71,625,111	71,955,563	1,266,675,256	71,625,111	-	-
13	TSAFE	75,900,406	76,300,939	1,328,506,650	75,900,406	-	-
14	ZURMI	83,681,001	84,161,512	1,463,758,807	83,681,001	-	-
	TOTAL	**1,082,739,375**	**1,088,605,438**	**18,976,672,962**	**1,082,739,375**	**-**	**-**

ANKA LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

FirstBank
Since 1894

ANKA BRANCH
Doki Takwati Road, Anka PHB1070, Anka, Osun, Nigeria
Telephone: Pennefunn
Website: www.firstbanknigeria.com

24/01/2024

REF: RL/390/90550990011010117558926198

Anka Local Government Council
Office Of The Hon Sole Administrator
Anka Lga
Zamafara State

Dear Sir / Madam,

BANKER'S CERTIFICATE OF BALANCE COVERED 1ST JANUARY TO 31ST DECEMBER 2023

ACCOUNT NUMBER:2000193939
ACCOUNT NAME:ANKA LOCAL GOVERNMENT

The [illegible] has requested for a certificate of balance as captioned

We confirm that the balance as of 31st December 2023 was 530,838 naira only and 1st January 2023 was 29,297.34 only both in credit.

This report is given to you in the strictest confidence and without any liability whatsoever on the part of this Bank or any of its officers.

Yours faithfully.
For: FIRST BANK OF NIGERIA Ltd

Relationship Manager

Business Manager

125 YEARS 1894-2019
BOARD OF DIRECTORS: Chairman: Tunde Hassan Odukale, Managing Director/CEO: Adesola K. Adeduntan, Deputy Managing Director: Gbenga Shobo, Directors: Uchenna G. Nwokedi, Ibukun L. Awosika, Femi T. Otedola, Adebanji Ajayi, Adeyemi Bamidele, Ishaya Elijah B. Dodo, Tope Omage, Akinwunmi Akinfemiwa, Nnamdi John Okonkwo, Abdulrahman Mahmud
WOVEN INTO THE FABRIC OF SOCIETY
PREMIUM BOARD LISTED
UH/APL/1119

ANKA LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
24th January, 2024.

The Chairman, ANKA LOCAL GOVT,
ZAMFARA STATE.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR ANKA LOCAL GOVERNMENT-10

We write to confirm the balance for ANKA LOCAL GOVERNMENT-1004405679 to be N20,198,082.96 CR (TWENTY MILLION ONE HUNDRED AND NINETY EIGHT THOUSAN EIGHTY TWO NAIRA NINETY SIX 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)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi, Abiola Bawuah. Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello, Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

BAKURA LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

BOARD LISTED

First Bank of Nigeria Ltd - RC 6290
An FBN Holdings Company

TALATA MAFARA BRANCH
Along Gusau-Sokoto Road,Pmb 1027, Zamfara, Zamfara, Nigeria.
Telephone: 08036082509.
Website: www.firstbanknigeria.com

Jan 24, 2024

The Chairman,
Bakura Local Government Council,
Bakura,
Zamfara State.

Dear Sir/Madam,

CERTIFICATE OF BALANCE ACCOUNT 2006435554 –BAKURA LOCAL GOVERNMENT COUNCIL, ZAMFARA STATE

The captioned customer has requested for letter of certificate of Balance.

We confirmed that the balance as at 31-Dec.-2023 is N6,737.26 (Six thousand, seven hundred and thirty-seven naira, twenty six kobo.

This report is given to you in the strictest confidence and without any liability whatsoever on the part of this Bank or any of its officers.

Yours faithfully,

For: First Bank of Nigeria Ltd

Relationship Manager

Business Manager

FirstBank Since 1894

BAKURA LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

FirstBank
Since 1894

TALATA MAFARA BRANCH
Along Gusau-Sokoto Road,Pmb 1027, Zamfara, Zamfara Nigeria
Telephone: 08036082509
Website: www.firstbanknigeria.com

Jan 24, 2024

The Chairman,
Bakura Local Government Council,
Bakura,
Zamfara State.

Dear Sir/Madam,

CERTIFICATE OF BALANCE ACCOUNT 2006447476 –BAKURA LOCAL GOVERNMENT COUNCIL, ZAMFARA STATE

The captioned customer has requested for letter of certificate of Balance.

We confirmed that the balance as at 31-Dec.-2023 is N10,835.39 (ten thousand, eight hundred and thirty-five naira, thirty-nine kobo.

This report is given to you in the strictest confidence and without any liability whatsoever on the part of this Bank or any of its officers.

Yours faithfully,

For: First Bank of Nigeria Ltd

Relationship Manager

Business Manager

First Bank of Nigeria Ltd - RC 6290
An FBN Holdings Company

PREMIUM BOARD LISTED

LH/AFL/1118

BAKURA LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

UBA
United Bank for Africa

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

The Chairman,
BAKURALocal Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR BAKURA LOCAL GOVERNMENT-1004108035

We write to confirm the balance for BAKURA LOCAL GOVERNMENT-1004108035 to be N 4,487,735=56CR (FOUR Million, FOUR Hundred and EIGHTY-SEVEN Thousand SEVEN Hundred and THIRTY-FIVE Naira FIFTY-SIX 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)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi, Abiola Bawuah. Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello, Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

BUKKUYUM LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

FirstBank
Since 1894

GUSAU BRANCH
Jd Yakubu Road,Pmb 1019, Gusau, Gusau, Zamfara Nigeria.
Telephone: PhoneNum.
Website: www.firstbanknigeria.com

26th January,2024

REF: RL/163/6355099001101595349190 22

The Honorable Chairman,
Bukkuyum Local Government,
Zamfara State

Dear Sir / Madam,

BANKER'S CERTIFICATE OF BALANCE COVERED 1ST JANUARY TO DECEMBER 2023

ACCOUNT NUMBER: 2009416613
ACCOUNT NAME: REVENUE ACCOUNT BUKKUYUM LOCAL GOVERNMENT

The captioned customer has requested for a letter of certificate of balance.

We confirm that the account balance is N217,381.50 as at the 31 st December, 2023.

Kindly oblige with the necessary assistance required.

This report is given to you in the strictest confidence and without any liability whatsoever on the part of this Bank or any of its officers.

Yours faithfully.
For: FIRST BANK OF NIGERIA Ltd

Relationship Manager **Business Manager**

BOARD OF DIRECTORS: Chairman: Tunde Hassan Odukale, Managing Director/CEO: Adesola K. Adeduntan, Deputy Managing Director: Gbenga Shobo, Directors: Uchenna G. Nwokedi, Isioma E. N. Ogodazi, Ebenezer S. Olufowose, Adekunle B. Sonola, Aderemi B. Lasaki, Ishaya Elijah B. Dodo, Tope Omage, Akinwunmi Akinfemiwa, Nnamdi John Okonkwo, Abdullahi Ibrahim, Ini Ebong, Segun Alebiosu, Tosin Adewuyi, Patrick Iyamabo.

PREMIUM BOARD LISTED

First Bank of Nigeria Ltd - RC 6290 | An FBN Holdings Company UI/AFL/0523

BUKKUYUM LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

UBA
United Bank for Africa

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

The Chairman,
BUKKUYUM LOCAL GOVT,
ZAMFARA STATE.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR BUKKUYUM LOCAL GOVERNMENT-1004335220

We write to confirm the balance for BUKKUYUM LOCAL GOVERNMENT-1004335220 to be N24,606,569.96 CR (TWENTY FOUR Million, SIX HUNDRED AND SIX THOUSAND, FIVE HUNDRED AND SIXTY NINE NAIRA NINETY SIX 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)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi, Abiola Bawuah. Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello, Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

BUNGUDU LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
16TH Jan 2024

The Chairman,
Bungudu Local Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR BUNGUDU LOCAL GOVERNMENT-1003824028.

We write to confirm the balance for Bungudu LOCAL GOVERNMENT-1003824028 to be N10,010,225.99 CR (Ten Million, Ten Thousand Two Hundred and Twenty-Five Naira Ninety-Nine 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)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Sola Yomi-Ajayi, Abiola Bawuah.
Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

BUNGUDU LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

unity bank

18/01/2024

The Sole Administrator,
Bungudu Local Government Council
Bungudu.
Zamfara State

CERTIFICATE OF BALANCE –BUNGUDU LOCAL GOVERNMENT COUCIL

We write to confirm that account number 0019592279 belonging to Bungudu Local GOVERNMENT council has the sum of Eight Hundred and Fifty Eight Thousand ,Four Hundred and Eleven Naira and Sixty Three Kobo only (858,411=63) As at 31st December 2023.
This information is given strict confidence for the purpose of balance enquiry only.
Thank you.

Yours Faithfully,
For: **UNITY BANK PLC.**

Amina Ibrahim
Branch Service Manager

Amina Ibrahim Gnadi
Branch Manager

Unity Bank plc
RC. 94 524
Unity Bank Corporate Head Office, Plot 42, Ahmed Onibudo Street
Victoria Island, Lagos.
T: +234 (0)70 80666030 +234 (0)70 57323225-30
www.unitybankng.com

Hafiz Mohammed Bashir (Acting Chairman), Sam N. Okagbue (Independent Director), Yabawa Lawan Wabi (Director), Prof. Iyabo Obasanjo (Director), Hallma Babangida (Director), Tomi Somefun (Managing Director/CEO), Temisan Tuedor (Executive Director), Ebenezer A. Kolawole, (Executive Director), Usmar Abdulqadir (Executive Director)

GUMMI LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

UBA
United Bank for Africa

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

The Chairman,
GUMMI LOCAL GOVT,
ZAMFARA STATE.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR GUMMI LOCAL GOVERNMENT-1004399952

We write to confirm the balance for GUMMI LOCAL GOVERNMENT-1004399952 to be N20,087,340.49 CR (TWENTY MILLION AND EIGHTY SEVEN THOUSAND, THREE HUNDRED AND FOURTY NAIRA FOURTY NINE 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)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi, Abiola Bawuah. Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello, Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

GUMMI LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

FirstBank
Since 1894

Gummi Branch
Opposite L.G.A. secretariat, P.M.B 02, Gummi, Zamfara state, Nigeria
Telephone: +234 063-73163, 73168
Website: www firstbanknigeria com

MINISTRY OF LOCAL GOVERMENT AND
Cheiftaincy Affairs
Gusau
Zamfara

Dear Sir/Madam,

CERTIFICATE OF DEPOSIT –GUMMI LOCAL GOVERNMENT REVENUE ACCOUNT 2000272395

The captioned customer has requested a letter of Certificate of Balance.
We confirm that the balance as of 31 Dec.2023 is N164,958.77.
The report is given to you in strictest confidence and without any liability whatsoever on the part of the Bank or any of its officers.

Yours faithfully,
For: First Bank of Nigeria Ltd

Relationship Manager

Business Manager

BOARD OF DIRECTORS: Chairman: Ibukun A. Awosika, Managing Director/CEO: Adesola K. Adeduntan, Deputy Managing Director, Gbenga Shobo, Directors: Lateef A. Rabiaw, Erum K. Eke (MFR), Ambrose Feese, Tunde Hassan-Odukale, Lawal K. Ibrahim, Abdullahi M. Ibrahim, Lateef Lawal, Ifeoma E. Udeoma, Henri O. Obi, Obafemi A. Otudeko, Olusola A. Owena, Ibrahim D. Waziri.

125 YEARS
WOVEN INTO THE FABRIC OF SOCIETY
1894-2019

BOARD LISTED

GUSAU LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

Ecobank
The Pan African Bank

Date: 24/Jan/2024

Gusau Local Secretariate,

Zaria Road Gusau

Zamfara State.

Dear Sir/Ma

BANK CERTIFICATE FOR BALANCE

We hereby provide you with the balance on your account 1903003544 as at 31/12/2023

As stated below:

N169,063.39

Yours Faithfully,

UWAKWE KELECHI
Customer Service Manager

KAYODE ELIZABETH
Branch Manager

Ecobank Nigeria Limited RC 89773
Head Office
Ecobank Pan African Centre (EPAC)
Plot 270 B1 Ozumba Mbadiwe Avenue, Victoria Island, Lagos
Tel: +234 (1) 2710391-5 E-mail: ENGContactCentre@ecobank.com
www.ecobank.com

Board of Directors:
Non-Executive Directors: Mrs. Bola Adesola (Chairman); Mr. Ade Ayeyemi; Mr. Eric Odhiambo (Kenyan); Mrs. Taba Peterside (Independent);
Mr. Yusuf Suleiman (Independent); Alhaji Abu Idris (Independent); Mrs. Bimbola Wright; Mrs. Titilayo Olujobi (Independent); Ichie (Dr.) Nnaeto Orazulike (Independer
Executive Directors: Mr. Bolaji Lawal (Managing Director); Mrs. Carol Oyedeji; Mr. Adebiyi Olagbami; Mr. Adekola Adeleke

GUSAU LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
16TH Jan 2024

The Chairman,
Gusau Local Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR GUSAU LOCAL GOVERNMENT-1004421747.

We write to confirm the balance for GUSAU LOCAL GOVERNMENT-1004421747 to be N19,297,448.30 CR (Nineteen Million, Two Hundred and Ninety-Seven Thousand Four Hundred and Forty-Eight Naira Thirty 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)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Sola Yomi-Ajayi, Abiola Bawuah.
Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

GUSAU LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

RC:103022

Fidelity

30th January 2024
Office of the Chairman,
Gusau Local Government,
Zamfara State

Sir,

RE: BANK CERTIFICATE OF BALANCE

Kindly find below the balance of the account as at 30/01/2024

Account Name: **GUSAU LOCAL GOVERNMENT REVENUE**

Account Number: **5030096174**

Balance: **N618,553.75 Cr (Six Hundred and Eighteen Thousand Five Hundred and Fifty Three Naira Seventy Five Kobo Only)**

We hope this satisfies your request.

Thank you

FOR: Fidelity Bank Plc.

Authorized Signatory

Authorized Signatory

www.fidelitybank.ng

Fidelity Bank Plc.
12 Government House Road,
Gusau. Zamfara State.
Swift: FIDTNGLA
info@fidelitybank.ng

Mr. Mustafa **Chike-Obi** (Chairman), Mr. Chidi B. **Agbapu** (Non-Executive Director), Alhaji Mohammed I. **Inuwa** (Independent Non-Executive Director), Engr. Henry I. **Obih** (Independent Non-Executive Director), Mrs. Amaka T. **Onwughalu** (Non-Executive Director). Chief Nelson C. **Nweke** (Non-Executive Director), Mr. Chinedu E. **Okeke** (Non-Executive Director), Mrs. Morohunke A. **Bammeke** (Independent Non-Executive Director), Mrs. Nneka C. **Onyeali-Ikpe** (Managing Director/CEO), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Ken **Opara** (Executive Director), Mr. Stanley C. **Amuchie** (Executive Director), Mrs. Pamela **Shodipo** (Executive Director)

KAURA NAMODA LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

TAJBank
Our only interest is you.

TAJBank Ltd. RC No. 1168346
Plot 72 Ahmadu Bello Way
Central Business District
Abuja, Nigeria

January 24th, 2024

The Chairman
Kaura Namoda Local Govt. Area.
Zamfara State

Dear Sir/Ma,

CERTIFICATE OF BALANCE IRO KAURA NAMODA LOCAL GOVT PROJECT ACCOUNT - 0006676192

We write to confirm that account **0006676192** belonging to **KAURA NAMODA LOCAL GOVERNMENT PROJECT** had the balance of **N9,994,567.00K** (Nine Million, Nine Hundred and Ninety-Four Thousand, Five Hundred and Sixty-Seven Naira Only) as at 31st December 2023.

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

Please accept the assurance of our high regards.

Yours faithfully,
For: TAJBANK LTD

Timipre Shuaibu
Branch, Head of Operations

Umar Buhari
Head Teller, Operations

Alhaji Sanusi I. Assamnu, Chairman, Alhaji Tijjani S. Umar, Director, Barrister Habib Abdullahi, Director
Ms Maryam Ibrahim, Director, Alhaji Ahmed Joda, Director, Jonathan L. Riggs, Director, Mr Adedoyin J. Adeyemi, Director
Mr Charles Ebeniego, Director, Maharin Lawal Garba, Director, Dr Ismael Muhammad Sada, Director
Mr Hamid Joda, Managing Director/Chief Executive Officer (Founder), Mr Sherif Ali, Executive Director (Co-Founder)

KAURA NAMODA LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

TAJBank
Our only interest is you.

TAJBank Ltd RC No. 1558365
Plot 72 Ahmadu Bello Way
Central Business District
Abuja, Nigeria

January 24th, 2024

The Chairman
Kaura Namoda Local Govt. Area.
Zamfara State

Dear Sir/Ma,

CERTIFICATE OF BALANCE IRO KAURA NAMODA LOCAL GOVt
REVENUE ACCOUNT - 0006857191

We write to confirm that account **006857191** belonging to **KAURA NAMODA LOCAL GOVERNMENT COUNCIL REVENUE** had the balance of **N1,330,315.00K** (One Million, Three Hundred and Thirty Thousand, Three Hundred and Fifteen Naira Only) as at 31st December 2023.

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

Please accept the assurance of our high regards.

Yours faithfully,
For: TAJBANK LTD

Timipre Shuaibu
Branch, Head of Operations

Umar Buhari
Head Teller, Operations

Alhaji Tanko Yakasai (Executive Chairman), Alhaji Tata S. Omar, Director, Barrister Habib Alkali, Director
Ms Maryam Ibrahim, Director, Alhaji Ahmed Joda, Director, Jonathan L. Pegg, Director, Mr Adekunle J. Awe, Director
Mr Charles Ebeniro, Director, Mallam I. Wali Garba, Director, Dr. James Muhammad Sarki, Director
Mr Hamid Isola, Managing Director/Chief Executive Officer (Co-opted), Mr Obed Ishi, Executive Director/Company Secretary

KAURA NAMODA LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

FirstBank
Since 1894

THE CHAIRMAN KAURA NAMODA,

LOCAL GOVERNMENT,

SECCRETARIAT,

ZAMFARA STATE,

19 OCTOBER,2024

CERTIFICATE OF BALANCES KAURA NAMODA LOCAL GOVERNMENT AS AT 31.12.2023

(ACOUNT 2014738423)

This is to testify that the balance of the account mentioned dated above was N23.77K

TWENTY THREE THOUSAND SEVENTY SEVEN KOBO ONLY.

PREMIUM BOARD LISTED

First Bank of Nigeria Ltd. - RC 6290 | An FBN Holdings Company LH/AR/0822

KAURA NAMODA LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
17TH Jan 2024

The Chairman,
Kauran Namoda Local Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR Kauran Namoda LOCAL GOVERNMENT-1004405662.

We write to confirm the balance for GUSAU LOCAL GOVERNMENT-1004421747 to be N599,087.01 CR (Five Hundred and Ninety-nine Thousand Eighty-Seven Naira One 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)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Sola Yomi-Ajayi, Abiola Bawuah.
Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

BIRNIN MAGAJI LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

FirstBank
Since 1894

GUSAU BRANCH
J.B Yakubu way Canteen Area,
Gusau Zamfara State
Telephone 08036055088
Website www.firstbanknigeria.com

24th Jan,2024

The Honourable Commissioner,
Ministry for Local Government.
Gusau,
Zamfara.

Sir,

CERTIFICATE OF BALANCE.

We hereby assert that the current balance of Birnin Magaji Local Government Revenue Account is N42,403.85 as of 31st December 2023.

Yours faithfully,
For: First Bank of Nigeria Ltd

Relationship Manager

Business Manager

PREMIUM BOARD LISTED

First Bank of Nigeria Ltd - RC 6290 | An FBN Holdings Company

BIRNIN MAGAJI LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
24th Jan 2024

The Chairman,
Birnin Magaji Local Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR BIRNIN MAGAJI LOCAL GOVT-*1018820974*

We write to confirm the balance for Birnin Magaji LOCAL GOVERNMENT -1018820974 to be N8,433,461.00 CR (Eight Million, Four Hundred and Thirty-Three Thousand Four Hundred and Sixty-One Naira 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)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Sola Yomi-Ajayi, Abiola Bawuah.
Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

MARADUN LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

FirstBank
Since 1894

GUSAU BRANCH
Jd Yakubu Road,Pmb 1019, Gusau, Gusau, Zamfara Nigeria.
Telephone: PhoneNum.
Website: www.firstbanknigeria.com

25th January,2024

REF: RL/163/63550990011015953491902 2

The Honorable Chairman,
Maradun Local Government,
Zamfara State

Dear Sir / Madam,

BANKER'S CERTIFICATE OF BALANCE COVERED 1ST JANUARY TO DECEMBER 2023

ACCOUNT NUMBER: 2007432701
ACCOUNT NAME: MARADUN LOCAL GOVERNMENT REV.A/C

The captioned customer has requested for a letter of certificate of balance.

We confirm that the account balance is N3,110.65 as at the 31 st December, 2023.

Kindly oblige with the necessary assistance required.

This report is given to you in the strictest confidence and without any liability whatsoever on the part of this Bank or any of its officers.

Yours faithfully.
For: FIRST BANK OF NIGERIA Ltd

Relationship Manager

Business Manager

BOARD OF DIRECTORS: Chairman: Tunde Hassan Odukale, Managing Director/CEO: Adesola K. Adeduntan, Deputy Managing Director: Gbenga Shobo, Directors: Uchenna G. Nwokedi, Isioma E. N. Ogodazi, Ebenezer S. Olufowose, Adekunle B. Sonola, Aderemi B. Lasaki, Ishaya Elijah B. Dodo, Tope Omage, Akinwunmi Akinfemiwa, Nnamdi John Okonkwo, Abdullahi Ibrahim, Ini Ebong, Segun Aleblosu, Tosin Adewuyi, Patrick Iyamabo.

PREMIUM BOARD LISTED

First Bank of Nigeria Ltd. - RC 6290 | An FBN Holdings Company LH/AFL/0523

MARADUN LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
18TH. Jan 2024

The Chairman,
Maradun Local Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR MARADUN LOCAL GOVERNMENT-1005062039.

We write to confirm the balance for MARADUN LOCAL GOVERNMENT-1005062039 to be N8,827,826.52 CR (Eight Million, Eight Hundred and Twenty-Seven Thousand Eight Hundred and Twenty-Six Naira Fifty-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)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Sola Yomi-Ajayi, Abiola Bawuah.
Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

MARU LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

UBA
United Bank for Africa

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

The Chairman,
Maru Local Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR MARU LOCAL GOVERNMENT-1005276906

We write to confirm the balance for MARU LOCAL GOVERNMENT-1005276906 to be N6,911,747.64 CR (Six Million, Nine Hundred and Eleven Thousand Seven Hundred and Forty Naira Sixty-Four 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)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Sola Yomi-Ajayi, Abiola Bawuah.
Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

MARU LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

Sterling

22 January,
2024

THE HONOURABLE CHAIRMAN,

MARU LOCAL GOVERNMENT COUNCIL,

MARU LOCAL GOVERNMENT SECRETARIAT,

MARU, ZAMFARA.

Dear Sir/Madam,

RE: CONFIRMATION OF ACCOUNT BALANCE – MARU LOCAL GOVT REVENUE ACC.

We write at the instance of the above-named customer who maintains a current account (0049811862) with us.

The balance as at the close of business on 31 December 2023 is **NGN4,716.51**

Kindly accord our customer all necessary assistance required.

Thank you for your co-operation.

Yours faithfully,

For: STERLING BANK PLC

AUTHORISED SIGNATORY
SIGNATOR

IBRAHIM SABO

AUTHORISED

YUSUF AIRAOJE

1

Board of Directors

Chairman
Mr. Asue Ighodalo

MD/CEO
Mr. Abubakar Suleiman

Executive Directors
Mr. Yemi Odubiyi
Mr. Tunde Adeola
Mr. Raheem Owodeyi

Non-Executive Directors
Mr. Ankala Prasad
Mr. Olaitan Kajero
Mrs. Tairat Tijani
Mr. Michael Iituboh
Mrs. Folasade Kilaso
Mr. Olatunji Mayaki
Mr. Manish Singhal

Independent Director
Mr. Michael Ajukwu
Mrs. Olusola Oworu

Sterling Bank Ltd. (RC No 2392)

Head Office: 20 Marina, Lagos.
Tel: 01-7003270
sterling.ng

SHINKAFI LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

UBA
United Bank for Africa

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

The Chairman,
SHINKAFI LOCAL GOVT,
ZAMFARA STATE.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR SHINKAFI LOCAL GOVERNMENT-1004376830

We write to confirm the balance for SHINKAFI LOCAL GOVERNMENT-1004376830 to be N13,602,103.51 CR (THIRTEEN Million, SIX HUNDRED AND TWO THOUSAND, ONE HUNDRED AND THREE NAIRA FIFTY ONE 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)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi, Abiola Bawuah. Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello, Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

SHINKAFI LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

UBA
United Bank for Africa

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

The Chairman,
SHINKAFI LOCAL GOVT,
ZAMFARA STATE.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR SHINKAFI LOCAL GOVERNMENT-1021662947

We write to confirm the balance for SHINKAFI LOCAL GOVERNMENT-1021662947 to be N2384.03 CR (TWO THOUSAND, THREE HUNDRED AND EIGHTY FOUR 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)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi, Abiola Bawuah. Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello, Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

SHINKAFI LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

FirstBank
Since 1894

29/01/2024

The sole Administrator,
Shinkafi Local Government

CERTIFICATE OF BALANCE ON REVENUE ACCOUNT FOR SHINKAFI LOCAL GOVERNMENT NO. 1000012077

We write to confirm the balance for Shinkafi local government revenue account no. **1000012077** to the **(₦223,692.60) two hundred and twenty three thousand six hundred and ninety two naira sixty kobo only,** as at 31st December 2023.

At the request of our client. We hereby confirm this certificate of balance as appended below for your further action.

Yours faithfully.

For First Bank of Nigeria.

.....

Umar Bala Ajiya
Head Branch Services

.....

Mu'azu Ruma Shehu
Head Non Financial Transactions

PREMIUM BOARD LISTED

First Bank of Nigeria Ltd. - RC 6290 | An FBN Holdings Company LH/ZK/0922

SHINKAFI LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

FirstBank
Since 1894

29/01/2024

The Sole Administrator,
Shinkafi Local Government

CERTIFICATE OF BALANCE ON MAIN ACCOUNT FOR SHINKAFI LOCAL GOVERNMENTNO 2000237419

We Write To Confirm The Balance For Shinkafi Local Government main account no ***2000237419*** to the **(₦22,178.41CR)twenty twothousand one hundred and seventy eight naira forty one kobo Only,** as at 31st December 2023.
At the request of our client . we hereby confirm this certificate of balance as appended below for your further action.
Yours faithfully.

For first bank of nig.

.....
Umar bala ajiya
Head branch services

.....
Mua'azu Ruma Shehu
head non financial Transactions

PREMIUM BOARD LISTED

First Bank of Nigeria Ltd. - RC 6290 | An FBN Holdings Company UH/ZK/0922

TALATA MAFARA LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

UBA
United Bank for Africa

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

The Chairman,
TALATATA MAFARA LOCAL GOVT,
ZAMFARA STATE.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR TALATA MAFARA LOCAL GOVERNMENT-1004412747

We write to confirm the balance for TALATA MAFARA LOCAL GOVERNMENT-1004412747 to be N17,070,765.63 CR (SEVENTEEN Million, and SEVENTY Thousand Seven Hundred and SIXTY FIVE Naira Sixty-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)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi, Abiola Bawuah. Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello, Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

TALATA MAFARA LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

ZENITH BANK PLC
RC: 150224

TALATA MAFARA BRANCH
Sokoto Gusau Road, Mafara
P.M.B 01026,
Zamfara State, Nigeria.
www.zenithbank.com | SWIFT: ZEIBNGLA

ZENITH

DATE:January 18, 2024

CERTIFICATE OF BALANCE

ACCOUNT NAME: TALATA MAFARA LG REVENUE ACCT

ACCOUNT NUMBER: 1213724101

MONTH: JANUARY-DECEMBER

BALANCE(cleared + uncleared) N59,785.57 AS AT 31ST DECEMBER 2023

ABUBAKAR IDRIS
Head of Operations

IBRAHIM MOHAMMED G
Branch Head

THE BOARD: **Chairman:** Jim Ovia, CFR. | **Group Managing Director/CEO:** Ebenezer Onyeagwu | **Deputy Managing Director:** Dame (Dr.) Adaora Umeoji, OON.
Executive Directors: Temitope Fasoranti | Henry Oroh | Adobi Nwapa | Akindele Ogunranti
Non-Executives: Mr. Gabriel Ukpeh | Engr. Mustafa Bello | Dr. Al-Mujtaba Abubakar MON.
Omobola Ibidapo-Obe Ogunfowora (Ph.D) | Peter Olatunde Bamkole (Ph.D) | Mr. Chuks Emma Okoh

TSAFE LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

UBA
United Bank for Africa

No2 Canteen Road,
Gusau, Zamfara state.
16th Jan 2024

The Chairman,
Tsafe Local Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE TSAFE LOCAL GOVT: We write to confirm the balance for- **1000565607** to be **3,694,625.96** (Three Million, Six Hundred And Ninety Four Thousand, Six Hundred And Twenty Five Naira, Ninety Six Kobo Only) as at 31st 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

FRED NDAGANA
Authorized Signatory

NAZEEF SALIHU
Authorized Signatory

United Bank for Africa Plc. RC No. 2457. UBA House, 57 Marina, Lagos
Tony O. Elumelu CFR (Chairman). Oliver Alawuba (GMD/CEO)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Sola Yomi-Ajayi, Abiola Bawuah.
Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

TSAFE LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

UBA
United Bank for Africa

No2 Canteen Road,
Gusau, Zamfara state.
16th Jan 2024

The Chairman,
Tsafe Local Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE TSAFE LOCAL GOVERNMENT ENUE: We write to confirm the balance for- **1000498084** to be **960,485.92** (Nine Hundred And Sixty Thousand, Four Hundred And Eighty Five Naira, Ninety Two Kobo Only) as at 31st 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

FRED NDAGANA
Authorized Signatory

NAZEEF SALIHU
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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Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

ZURMI LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

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.
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www.ubagroup.com

ZURMI LOCAL GOVERNMENT
CERTIFICATE OF BANK BALANCE

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)
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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

MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
CERTIFICATE OF BANK BALANCES

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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MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
CERTIFICATE OF BANK BALANCES

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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Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
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MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
CERTIFICATE OF BANK BALANCES

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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Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
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