



# **NIGER STATE LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS**

**AND  
REPORT OF THE**

# **AUDITOR GENERAL FOR LOCAL GOVERNMENT**

**FOR THE YEAR  
ENDED 31ST DECEMBER, 2023**



**NIGER STATE**  
...shares vision and unlimited  
opportunities



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## BRIEF NOTE ON NIGER STATE CREATION

Created 3rd February, 1976 from what used to be called North-western State during the regime of General Murtala Ramat Mohammed, Niger State actually began functioning as from April 1st of that year. There were originally eight LGAs, namely; Chanchaga, Rafi, Gbako, Etswan, Suleja, Mariga, Magama and Lavun. The Agaie and Lapai LGAs later came out of Etswan Local Government.

Between 1979 and 1983 when Malam Muhammadu Awwal Ibrahim was Executive Governor of the State eighteen LGAs were being managed by the administration: Kuta, Paikoro, Chanchaga, Rafi, Gbako, Katcha, Lemu, Lapai, Agaie, Suleja, Mariga, Bangi, Kagara, Magama, Auna, Lavun, Mokwa and Jima-Doko. But when the military came into power in 1984, it was returned to the original LGA structure. Chanchaga was split into two, Minna municipal council with Minna as headquarters, Kuta remained the Headquarters of Shiroro LGA, the former name of Chanchaga LGA.

The LGAs in Niger State become nineteen (19) in 1991 when President Ibrahim Babangida created nine (9) states and additional LGAs in Nigeria. By 1996 when late General Sani Abacha created six (6) additional states and 182 LGAs in the entire country, Niger State got additional six (6) LGAs, namely, Katcha, Munya, Mashegu, Edati, Tafa and Mariga, bringing the total to 25 LGAs.

In the year 2002, the Civilian administration of Engr. Abdulkadir A. Kure responded to the clarion call of the people for the creation of additional local government areas. To this end, 17 additional new local government areas were created out of the existing ones; bringing the total number of local governments to 42.

However, because this was not gazette by the National Assembly as enshrined in the constitution, the new LGAs were dissolved and converted to Area Development Council. Thus, the status quo of 25 LGAs was maintained.

### LOCATION

The State lies on latitude 3.20o, East and longitude 11.30o North. Kaduna State and FCT are her borders to the North-East and South-East respectively; Zamfara State borders the North, Kebbi State in the West, Kogi State in the South and Kwara State in the South West. The Republic of Benin along Agwara LGA borders her North West.

### LAND MASS

As at 26th August, 1991 (before the emergence of Borgu and Agwara LGAs) the state covered a land area of 74,244 square kilometers, which is 8% of the total land area of Nigeria. With the merger, the land mass is now 76,481.1 square kilometers, about 10% of the total land area of Nigeria out of which

### SOIL

The soil types in Niger State are two: Ku soil and Ya soil. The Ku soil has little erosion hazard, while the Ya soil has better water holding capacity.

### POPULATION

As at 1961, the population of Niger State was 1,194,508. The 1991 population figure indicates Niger State as provisionally containing 2,241,581. The 2006 population and housing census puts the state's population at 3,950,249.

### RELIGION

Predominately, the people are Muslims and Christians while others are traditional religionist and Atheists.

### TRIBES AND ETHNIC DIVISION

Though there are three most pronounced ethnic groups (Nupe, Gbagyi and Hausa), there are many other groups living happily with one another – Kadara, Koro, Baraba, Kakanda, GanaGana, Dibo, Kambari, Kamuku, Pangu, Dukawa and Ingwai. Niger State also has numerous settlers from other parts of the country living peacefully and contributing their quota to the development of the state. Tribes like Igbo, Yoruba and numerous others from other states also settle in Niger State.

### ECONOMY

Niger State possesses fertile land as a cherished asset and the potentials are yet to be fully explored. The even climate, rich annual rainfall and availability of wide variety of mineral and agricultural resources all attest to the economic potential of the state. Every government that has come to power endeavoured to provide good infrastructure such as roads, electricity, water and communication facilities, to make way for interested investors. Some natural and mineral resources found in the state include Talc, Gold, Ball clays, Silica, Sand, Marble, Copper, Iron, Felsper, Lead, Copper, Kaolin, Cassiterite, Columbite, Mica, Quartzite and Limestone.



Niger State is also a home of electricity power supply to the nation and abroad as evident in the three hydro-electric power stations situated at Kainji, Jebba and Shiroro.

### **TOURISM**

Niger State is one of the richest in the country in terms of tourism. Some of the attractions are Zuma Rock, Gurara Falls, Boro Empire Hill, Lord Lugard Colonial Ruins at Zungeru and Nagwamaste Well. One of the prominent festivals is the Gani festival, while the Kainji Lake National Park is one of the best in Nigeria.

### **CLIMATE**

Niger State experiences distinct dry and wet seasons while annual rainfall varying from 1,100mm in the northern part to 1,600mm in the southern parts. The maximum temperature (usually not more than 94°C) is recorded between March and June; while the minimum is usually between December and January. The rainy seasons last for about 150 days in the northern parts to about 120 days in the southern parts of the state. Generally, the fertile soil and hydrology of the State permit the cultivation of most of Nigeria's staple crops and still allows sufficient opportunities for grazing, fresh water fishing and forestry development.

### **INDUSTRIALIZATION**

The government of Niger State is aware that the true development of any nation depends on her level of industrialization. For this reason, concerted efforts have been made to ensure rapid industrialization. Being largely an agrarian state, Niger can support a large variety of agro-allied industries. Also, the State has a lot of mineral resources that can serve as basis of many other industries; such resources include Gold, Clay, Silica, Sand, Kyanite, Marble, Copper, Iron, Feldspar, Lead, Columbite, Kaolin and Tantalite.

In order to induce industrialists to invest heavily in topping these resources, government has put in place many incentives such as provision of well-serviced industrial layout, guaranteed accelerated processing of application for industrial plot and even financial assistance in form of loans and equity participation by the government in certain cases. Other facilities like telecommunication, postal services, etc. are adequately provided in the state for effective business contacts. The state has an international airport and is well linked to all ports of Nigeria by road and rail.

### **MINERAL RESOURCES**

The geological location of Niger State endows it with abundant mineral resources. Rich commercial deposits of various types of industrial minerals of high quality are available in the state which can be used for domestic and export purposes.

### **ELECTRICITY**

Niger State is the acclaimed "Power House" of the Shiroro Hydro-Electric Power Station commissioned in June 1990 by President Ibrahim Babangida with initial capacity of 600 mega watts, the renowned 500mw Kainji generating plant and the Jebba Hydro Electric Dam. It is a fact that all major towns in the State and indeed oil local government headquarters except few have been connected to the national grid.

Similarly, other smaller towns that cannot readily enjoy electricity from the national grid are being served by the State Rural Electrification efforts. Therefore, electricity supply does not pose a

### **LOCAL GOVERNMENT AREAS AND THEIR HEADQUARTERS**

S/N	NAME OF LGA	HEADQUARTERS
1.	Agaie	Agaie
2.	Agwara	Agwara
3.	Bida	Bida
4.	Borgu	New BUSA
5.	Bosso	MaiKunkele
6.	Edati	Enagi
7.	Gbako	Lemu
8.	Gurara	Gawu Babangida
9.	Katcha	Katcha
10.	Kontagora	Kontagora
11.	Lapai	Lapai
12.	Lavun	Kutigi
13.	Magama	Nasko
14.	Mariga	Bangi
15.	Mashegu	Mashegu
16.	Chanchaga	Minna
17.	Mokwa	Mokwa
18.	Munya	Sarkin Pawa
19.	Paikoro	Paiko
20.	Rafi	Kagara
21.	Rijau	Rijau
22.	Shiroro	Kuta
23.	Suleja	Suleja
24.	Tafa	Sabon Wuse
25.	Wushishi	Wushishi





**CONSOLIDATED ANNUAL  
FINANCIAL STATEMENTS  
AS AT 31ST DECEMBER, 2023**



## MINISTRY FOR LOCAL GOVERNMENT, COMMUNITY DEVELOPMENT AND CHIEFTAINCY AFFAIRS

Tel: 066-221680, 220033  
Telegram: SECS GOVT. MINNA.

NEW SECRETARIAT COMPLEX,  
PRIVATE MAIL BAG 1,  
MINNA, NIGER STATE,  
NIGERIA.

Our Ref: \_\_\_\_\_

Your Ref: \_\_\_\_\_

Date: \_\_\_\_\_

### STATEMENT NO. 1

#### STATEMENT OF FINANCIAL RESPONSIBILITY

The Financial Statements of Niger State Local Government Councils have been consolidated by the Director Finance Niger state Local Government Joint Account in accordance with the provisions of IPSAS CASH BASES of Accounting for all public sectors Entities (PSE) in Nigeria.

The respective treasuries of Local Government Councils are responsible for establishing and maintaining a system of Internal Control Designed to provide reasonable assurance that the transactions consolidated are within Statutory Authority, proper records, and use of all Public Financial Resources by Local Government Councils.

To the best of our knowledge, the System of Internal Control has operated adequately throughout the period under review.



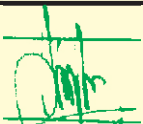
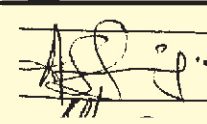
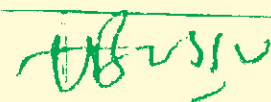
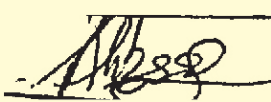


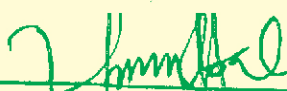
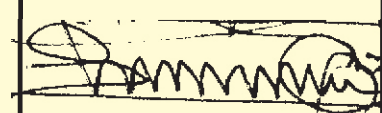








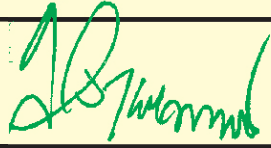

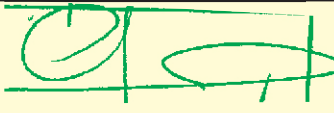
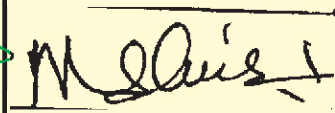

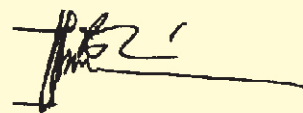
We accept responsibility of the Consolidated Financial Statements, information they contain, their compliance with relevant Act and with the financial position of Niger State Local Governments as at 31<sup>st</sup> December, 2023.

In our opinion, these Consolidated Financial Statements reflects the financial position of Niger State Local Government as at 31<sup>st</sup> December, 2023 and its operation for the year ended on that date.

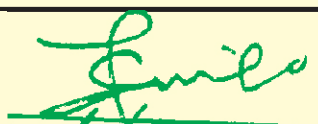


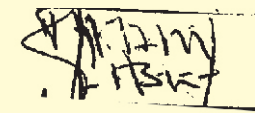

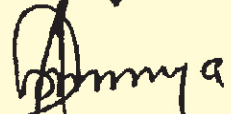
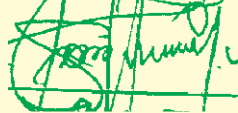
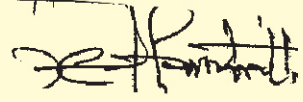



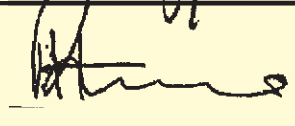

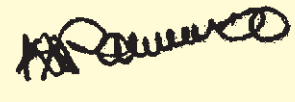

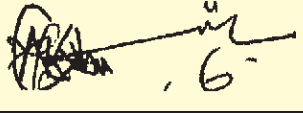

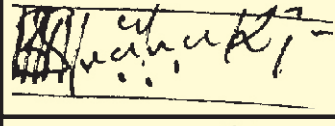
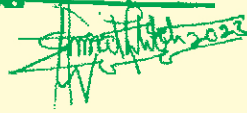
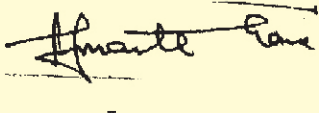


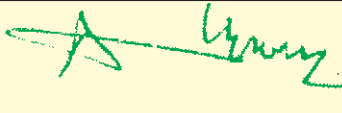
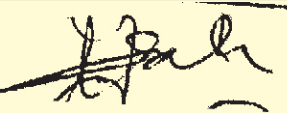
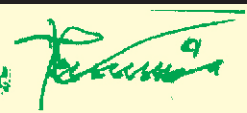
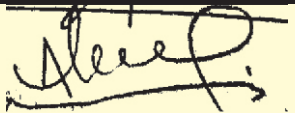
Director Finance  
Ministry for Local Government-  
Community Development and  
Chieftaincy Affairs

Honourable Commissioner  
Ministry for Local Government  
Community Development and  
Chieftaincy Affairs

## HONOURABLE CHAIRMAN AND DIRECTOR FINANCE

S/N	LOCAL GOVERNMENT	CHAIRMAN	DIRECTOR FINANCE
1.	Agaie		
2.	Agwara		
3.	Bosso		
4.	Borgu		
5.	Bida		
6.	Chanchaga		
7.	Edati		
8.	Gbako		
9.	Gurara		
10.	Katcha		
11.	Kontagora		
12.	Lapai		



S/N	LOCAL GOVERNMENT	CHAIRMAN	DIRECTOR FINANCE
13.	Lavun		
14.	Magama		
15.	Mariga		
16.	Mashegu		
17.	Mokwa		
18.	Munya		
19.	Paikoro		
20.	Rafi		
21.	Rijau		
22.	Shiroro		
23.	Suleja		
24.	Tafa		
25.	Wushishi		





**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

**AUDIT CERTIFICATE**

**OFFICE OF THE AUDITOR-GENERAL  
FOR LOCAL GOVERNMENTS**

Ref.No.....

Telephone: .....

Telegram: Log Audit

E-mail: lgauditngsg@gmail.com



P.M.B 53, MINNA  
NIGER STATE,  
NIGERIA.

Date: .....

**NIGER STATE LOCAL GOVERNMENT COUNCILS  
ANNUAL FINANCIAL STATEMENTS  
FOR YEAR ENDED 31<sup>ST</sup> DECEMBER 2023  
AUDIT CERTIFICATE**

In compliance with section 125 of the Constitution of the Federal Republic of Nigeria 1999 and Niger State Local Government Law (N.S.L.N. No. 14) of 2001. I have examined the Accounts and Financial Statements of Local Governments for the year ended 31st December 2023. The Audit was conducted in accordance with International Standard on Auditing INTOSA/Auditing Standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General-Purpose Financial Statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) Cash basis as described in Note 1-16, I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purpose of the audit. This has provided me reasonable evidence and assurances which formed the basis for my independent opinion. In my opinion, the Financial Statements which agree with the books of accounts and records shows a true and fair view of the financial position of the Niger State Local Government Councils for the year ended 31<sup>ST</sup> December 2023 and the transactions for the year ended at that date.

**Special opinion on State Local Governments Joint Account Allocation Committee**

Niger State Local Government Councils are eligible to receive revenue comprising Statutory Allocation, Value Added Taxes and Exchange Difference from the Federation Account. The revenues received by Local Governments, from the Ministry for Local Government, Community Development and Chieftaincy Affairs are indicated in the Statement of Consolidated Revenue Fund, Statement of Cashflow and Note to the Accounts present fairly, in all material respects, the revenues received by Local Governments during the year ended 31<sup>ST</sup> December 2023.

*Ibrahim Ahmed B. sc, MPA, FCNA, FCTI, CPA*  
Auditor General for Local Governments

*18/8/2024*



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### **Introduction**

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardised COA and the GPFS is hereby adopted by Niger State Government Local Government Councils to comply with FAAC directive to harmonise public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilisation of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Niger State. Local Government Councils

These policies shall form part of the universally agreed framework for financial reporting in Niger State.

### **IPSAS Cash Basis of Accounting**

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the Local Government. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances are Cash and changes during the period. Therefore Bank Reconciliation Statement shall form integral part of periodic Reports in Niger State. Local Government Councils.

Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting items

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Director Finance of Niger State. Local Government Joint Account.

**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

## List of Abbreviations/Acronyms

<b>Abbreviation/Term</b>	<b>Description</b>
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
LGC	Local Government Council
NCOA	National Chart of Account
GBE	Government Business Enterprises
FRCoN	Financial Reporting Council of Nigeria
PPE	Properties, Plants and Equipment





## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

<b>S/N</b>	<p><b>Accounting Policies:</b></p> <p><b>1 Accounting Terminologies / Definitions</b></p> <p>I. <b>Accounting policies</b> are the specific principles, bases, conventions, rules and practices adopted by the Niger State Local Government in preparing and presenting Financial Statements.</p> <p>II. <b>Cash:</b> Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.</p> <p>III. <b>Cash equivalents</b> are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.</p> <p>IV. <b>Cash basis</b> means a basis of accounting that recognizes transactions and other events only when cash is received or paid.</p> <p>V. <b>Cash flows</b> are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.</p> <p>VI. <b>Cash receipts</b> are cash inflows.</p> <p>VII. <b>Cash payments</b> are cash outflows.</p> <p>VIII. <b>Cash Controlled by Niger State Local Government Councils:</b> Cash is deemed to be controlled by Niger State Local Government Councils when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.</p> <p>IX. <b>Notes to the GPFs</b> shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFs, as well as additional information</p> <p><b>2 General Purpose Financial Statements (GPFS)</b></p> <p>The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Niger State Local Government Councils and Accounting Policies and Notes to the Financial Statements. In Niger State Local Government Councils, the GPFS Accounting Policy include the following:</p> <p>I. Statement 1 - Cash Flow Statements: Statement of Cash Receipts and Payments which:</p> <ul style="list-style-type: none"> <li>▪ recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and</li> <li>▪ separately identifies payments made by third parties on behalf of the State government.</li> </ul> <p>II. Statement 2 - Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);</p> <p>III. Statement 3 - Statement of Consolidated Revenue Fund: Statement of Recurrent Financial Performance (also known as Profit &amp; Loss Account);</p> <p>IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);</p> <p>V. Notes to the Accounts: Additional disclosures to explain the GPFs; and</p> <p>VI. Accounting Policies and Explanatory Notes.</p>
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**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

3	<p><b>Basis of Preparation and Legal Provisions</b></p> <p>The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of Niger State.</p>
4	<p><b>Fundamental Accounting Concepts</b></p> <p>The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Niger State Local Government Councils</p> <ul style="list-style-type: none"> <li>• Cash Basis of Accounting;</li> <li>• Understability;</li> <li>• Materiality,</li> <li>• Relevance;</li> <li>• Going Concern Concept;</li> <li>• Consistency Concept</li> <li>• Prudence</li> <li>• Completeness, etc.</li> </ul>
5	<p><b>Accounting Period</b></p> <p>The accounting year (fiscal year) is from 1<sup>st</sup> January to 31<sup>st</sup> December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.</p>
6	<p><b>Reporting Currency</b></p> <p>The General Purpose GPFS are prepared in Nigerian Naira.</p>
7	<p><b>LGC for Consolidation</b></p> <ul style="list-style-type: none"> <li>▪ The Consolidation of the GPFS are based on the Cash transactions of all Local Government Councils of Niger State except Government Business Enterprises (GBEs).</li> </ul>
8	<p><b>Comparative Information</b></p> <ul style="list-style-type: none"> <li>▪ The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).</li> </ul>
9	<p><b>Budget Figures</b></p> <ul style="list-style-type: none"> <li>▪ These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Niger State.</li> </ul>
10	<p><b>Receipts</b></p> <ul style="list-style-type: none"> <li>• These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants,</li> </ul>



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

11	<p><b>External Assistance</b></p> <ul style="list-style-type: none"> <li>• Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.</li> <li>• External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.</li> <li>• The Local Governments did not receive external assistance during the two year.</li> </ul>
12	<p style="text-align: center;"><b>Borrowings / Grants &amp; Aid Received</b></p> <ul style="list-style-type: none"> <li>• These shall be categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long - Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.</li> </ul>
13	<p><b>Interest Received</b></p> <ul style="list-style-type: none"> <li>• Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.</li> </ul>
14	<p><b>Government Business Activities</b></p> <p>Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item.</p> <p>Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.</p>
15	<p><b>Payments</b></p> <ul style="list-style-type: none"> <li>• These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment.</li> <li>• Payments for purchase of items of capital nature( e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.</li> </ul>
16	<p><b>Loans Granted:</b></p> <ul style="list-style-type: none"> <li>• Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.</li> <li>• The Local Governments did not give any loan during the two year.</li> </ul>
17	<p><b>Loan Repayments</b></p> <p>Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.</p>



**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

18	<p><b>Interest on Loans:</b></p> <ul style="list-style-type: none"><li>▪ Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments</li></ul>
19	<p><b>Foreign Currency Transactions:</b></p> <ul style="list-style-type: none"><li>▪ Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.</li><li>▪ At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.</li><li>▪ Hence the Local Governments did not have foreign currency transactions during the two year.</li></ul>
20	<p><b>Prepayments</b></p> <ul style="list-style-type: none"><li>▪ Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.</li><li>▪ The Local Governments did not make prepayment to contractors during the two year.</li></ul>
21	<p><b>Cash Balances</b></p> <p>This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.</p>



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### STATEMENT NO 1 CASHFLOW STATEMENT

ANNUAL BUDGET 2023 N	NOTES	ACTUAL YEAR 2023 N	PREVIOUS YEAR 2022 N
<b>CashFlows from Operating Activities:</b>			
<b>Receipts:</b>			
42,328,251,755.00	Statutory Allocations:FAAC	46,793,982,250.68	38,920,893,768.01
12,734,566,544.00	Value Added Tax Allocation	27,955,820,256.85	20,316,776,386.54
<b>55,062,818,299.00</b>	<b>Sub-total - Statutory Allocation</b>	<b>74,749,802,507.53</b>	<b>59,237,670,154.55</b>
35,553,139.00	Direct Taxes	5,778,740.00	9,639,521.00
464,148,479.00	Licences	323,293,895.57	307,312,594.98
-	Mining Rents:	-	-
-	Royalties	-	-
-	Fees:	-	-
-	Fines	-	-
-	Sales	-	-
451,623,896.00	Earnings :	521,059,838.26	349,235,786.01
83,269,397.00	Sales/Rent of Government Buildings:	108,926,856.00	51,967,480.00
-	Sale/Rent on Lands and Others:	-	-
209,091,818.00	RATES	118,931,612.52	95,083,936.58
-	Repayments-General:	-	-
-	Investment Income	-	-
6,305,000.00	Interest Earned	1,591,648.98	459,663.17
-	Re-imbursment	-	-
1,915,402,950.00	10% IGR From State	1,233,766,089.54	697,821,101.75
3,165,394,679.00	<b>Sub-total - Independent Revenue</b>	<b>2,313,348,680.87</b>	<b>1,511,520,083.49</b>
-	Other Revenue Sources of L/Govt(Domestic Grants)	-	-
<b>58,228,212,978.00</b>	<b>Total Receipts</b>	<b>77,063,151,188.40</b>	<b>60,749,190,238.04</b>
<b>Payments:</b>			
39,992,883,864.64	Personnel Costs	39,149,184,050.45	33,921,170,357.45
-	Federal/ States/ LGC Govt Contribution to Pension:	-	-
9,298,152,506.88	Overhead Charges:	5,608,229,817.92	3,428,233,140.05
5,449,436,730.00	Consolidated Revenue Fund Charges	5,780,201,004.83	4,902,805,573.64
720,000,000.00	Subvention to Parastatals:	720,000,000.00	720,000,000.00
21,380,373,600.00	Other Operating Activities	23,489,820,840.91	14,378,429,968.38
1,136,957,500.00	Other Transfers	1,108,788,750.00	1,005,620,000.00
-	Financial Charges	-	-
<b>77,977,804,201.52</b>	<b>Total Payments</b>	<b>75,856,224,464.11</b>	<b>58,356,259,039.52</b>
<b>-19,749,591,223.52</b>	<b>Net Cash Flow from Operating Activities</b>	<b>1,206,926,724.29</b>	<b>2,392,931,198.53</b>
<b>CashFlows from Investment Activities:</b>			
3,673,264,564.68	Capital Expenditure:Administrative Sector:	408,417,740.89	104,375,111.27
4,611,310,340.23	Capital Expenditure: Economic Sector:	309,255,980.01	348,055,297.13
-	Capital Expenditure: Law and Justice:	-	-
-	Capital Expenditure:Regional Development	-	-
3,221,940,274.40	capital expenditure: Social Service Sector:	621,747,040.45	266,848,371.44
-	Capital Expenditure: Funded from Aid and Grants:	-	-
<b>11,506,515,179.31</b>	<b>Net Cash Flow from Investment Activities:</b>	<b>1,339,420,761.35</b>	<b>719,278,779.84</b>
<b>CashFlows from Financing Activities:</b>			
-	Proceeds from Aid and Grants	-	-
-	Proceeds from External Loan :	-	-
-	Proceeds from Internal Loans: FGN/Treasury Bonds :	-	-
-	Proceeds from Internal Loan:	-	-
-	Proceeds from Development of Nat Resources	-	-
-	Proceeds of Loans from Other Funds	-	-
-	Repayment of External Loans ( Including Servicing)	-	-
-	Repayment of FGN/Treasury Bonds :	-	-
11,737,218.47	Repayment of Internal Loan:	11,737,218.47	1,694,135,521.21
-	Repayment of Loans from Development of Nat Resources	-	-
-	Repayment of Loans from Other Funds	-	-
<b>-11,737,218.47</b>	<b>Net Cash Flow from Financing Activities:</b>	<b>- 11,737,218.47</b>	<b>1,694,135,521.21</b>
<b>Movement in Other Cash Equivalent Accounts</b>			
(Increase)/ Decrease in Investments			
-			
Net (Increase)/Decrease in Other Cash Equivalents:			
-			
<b>Total Cashflow from other Cash equivalent Accounts</b>			
-			
Net Cash for the year			
-			
144,231,255.53			
-			
20,483,102.52			
Cash & Its Equivalent as at 1st January, 2023			
464,998,506.99			
485,481,609.51			
Cash & Its Equivalent as at 31st December, 2023			
320,767,251.45			
464,998,506.99			

*The Accompanying Notes form part of these Statements*

Name and Signature of \_\_\_\_\_  
Director Finance, Niger State Local Government Joint Account





**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

**STATEMENT NO 2  
ASSETS AND LIABILITY**

	NOTES	CURRENT YEAR 2023 N	PREVIOUS YEAR 2022 N
<b>ASSETS:-</b>			
<b>Liquid Assets:-</b>			
Cash Held by AGF:			
-CRF Bank Balance(CBN/ CRF Bank):		-	-
-Pension Account (CBN/ Bank):		-	-
-Other Bank of the Treasury		-	-
-Cash Balances of Trust & Other Funds of the FGN/ States/LGC: 13		-	-
-Cash Balances with Federal Pay Offices/ Sub-Treasury: 14		-	-
Cash Held by Ministries, Department & Agencies:- 15		320,767,251.45	464,998,506.99
<b>TOTAL LIQUID ASSETS</b>		<b>320,767,251.45</b>	<b>464,998,506.99</b>
<b>Investments and Other Cash Assets:</b>			
Federal/ State/ Local Government Investments 16		-	-
Imprests:- 17		-	-
Advances:- 18		-	-
Revolving Loans Granted:- 19		-	-
Intangible Assets		-	-
<b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>		<b>-</b>	<b>-</b>
<b>TOTAL ASSETS</b>		<b>320,767,251.45</b>	<b>464,998,506.99</b>
<b>LIABILITIES OVER ASSETS</b>		<b>411,505,578.28</b>	<b>401,204,175.13</b>
<b>TOTAL</b>		<b>732,272,829.72</b>	<b>866,202,682.13</b>
<b>LIABILITIES:-</b>			
<b>PUBLIC FUNDS</b>			
Consolidated Revenue Fund:		320,767,251.45	464,998,506.99
Capital Development Fund:		-	-
Trust & Other Public Funds:		-	-
Police Reward Fund		-	-
<b>TOTAL PUBLIC FUNDS</b>		<b>320,767,251.45</b>	<b>464,998,506.95</b>
<b>EXTERNAL AND INTERNAL LOANS</b>			
External Loans:FGN/States/ LGC 20		-	-
FGN/ States/LGC Bonds & Treasury Bonds. 21		-	-
Internal Loans 22		76,616,033.94	88,353,252.41
Development Loan Stock 23		-	-
Loan From other Funds 24		-	-
Internal Loans from Other Funds		-	-
<b>TOTAL EXTERNAL AND INTERNAL LOANS</b>		<b>76,616,033.94</b>	<b>88,353,252.41</b>
<b>OTHER LIABILITIES</b>			
Deposits:- 25		329,358,713.72	310,663,454.97
Overdrawn Accounts 26		5,530,830.61	2,187,467.80
<b>TOTAL - OTHER LIABILITIES</b>		<b>334,889,544.33</b>	<b>312,850,922.77</b>
<b>TOTAL LIABILITIES</b>		<b>732,272,829.72</b>	<b>866,202,682.13</b>

The Accompanying Notes form part of these Statements

Name and Signature of -----  
Director Finance, Niger State Local Government Joint Account



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### STATEMENT NO 3 CONSOLIDATED REVENUE FUND

ACTUAL PREVIOUS YEAR(2022)		NOTES	ACTUAL YEAR 2023	FINAL BUDGET 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET
			N	N	N	N	%
485,481,609.51	Opening Balance:		464,998,506.99				
	<b>ADD: REVENUE</b>						
38,920,893,768.01	Statutory Allocations:FAAC	1	46,793,982,250.68	42,328,251,755.00	42,328,251,755.00	-	10.55
20,316,776,386.54	Value Added Tax Allocation	1	27,955,820,256.85	12,734,566,544.00	12,734,566,544.00	-	
<b>59,237,670,154.55</b>	<b>Sub-Total - Statutory Allocation</b>		<b>74,749,802,507.53</b>	<b>55,062,818,299.00</b>	<b>55,062,818,299.00</b>	-	35.75
					-		
9,639,521.00	Direct Taxes	2	5,778,740.00	35,553,139.00	35,553,139.00	-	83.75
307,312,594.98	Licences	2	323,293,895.57	464,148,479.00	464,148,479.00	-	30.35
-	Mining Rents:	2	-	-	-	-	-
-	Royalties	2	-	-	-	-	-
-	Fees:	2	-	-	-	-	-
-	Fines	2	-	-	-	-	-
-	Sales	2	-	-	-	-	-
349,235,786.01	Earnings :	2	521,059,838.26	451,623,896.00	451,623,896.00	-	15.37
51,967,480.00	Sales/Rent of Government Buildings:	2	108,926,856.00	83,269,397.00	83,269,397.00	-	30.81
-	Sale/Rent on Lands and Others:	2	-	-	-	-	-
95,083,936.58	RATES		118,931,612.52	209,091,818.00	209,091,818.00	-	43.12
-	Repayment:General:	2	-	-	-	-	-
-	Investment Income	2	-	-	-	-	-
459,663.17	Interest Earned	2	1,591,648.98	6,305,000.00	6,305,000.00	-	74.76
697,821,101.75	10% IGR From State	2	1,233,766,089.54	1,915,402,950.00	1,915,402,950.00	-	-
<b>1,511,520,083.49</b>	<b>Sub-Total - Independent Revenue</b>		<b>2,313,348,680.87</b>	<b>3,165,394,679.00</b>	<b>3,165,394,679.00</b>	-	26.92
-					-		
-	Other Revenue Sources of L/Govt(Domestic Grants)	3	-	-	-	-	-
-					-		
<b>61,234,671,847.55</b>	<b>TOTAL REVENUE:</b>		<b>77,528,149,695.39</b>	<b>58,228,212,978.00</b>	<b>58,228,212,978.00</b>	-	33.15
	<b>LESS:EXPENDITURE</b>						
33,921,170,357.45	Personnel Costs	4	39,149,184,050.45	39,992,883,864.64	39,992,883,864.64	-	2.11
-	Federal/ States/ LGC Govt Contribution to Pension:	5	-	-	-	-	-
3,428,233,140.05	Overhead Charges:	6	5,608,229,817.92	9,298,152,506.88	9,298,152,506.88	-	39.68
4,902,805,573.64	Consolidated Revenue Fund Charges	7	5,780,201,004.83	5,449,436,730.00	5,449,436,730.00	-	6.07
720,000,000.00	Subvention to Parastatals:	8	720,000,000.00	720,000,000.00	720,000,000.00	-	-
14,378,429,968.38	Other Operating Activities	9	23,489,820,840.91	21,380,373,600.00	21,380,373,600.00	-	9.87
-	Financial Charges.		-	-	-	-	-
1,005,620,000.00	Other Transfers	10	1,108,788,750.00	1,136,957,500.00	1,136,957,500.00	-	2.48
<b>58,356,259,039.52</b>	<b>TOTAL EXPENDITURE:</b>		<b>75,856,224,464.11</b>	<b>77,977,804,201.52</b>	<b>77,977,804,201.52</b>	-	2.72
	<b>OTHER RECURRENT PAYMENTS/EXPENDITURE:</b>						
-	Repayments:External Loans:FGN/States/ LGC	20	-	-	-	-	-
-	Repayments:FGN/ States/LGC Bonds & Treasury Bonds.	21	-	-	-	-	-
-	Repayments :Nigerian Treasury Bills (NTB)	21	-	-	-	-	-
1,694,135,521.21	Repayments:Internal Loans	22	11,737,218.47	11,737,218.47	11,737,218.47	-	-
-	Repayments: Internal Development Loans Stock	23	-	-	-	-	-
-	Repayments:Other Internal Loans( Promissory Notes)	24	-	-	-	-	-
-					-		
<b>60,050,394,560.73</b>	<b>TOTAL EXPENDITURE:</b>		<b>75,867,961,682.58</b>	<b>77,989,541,419.99</b>	<b>77,989,541,419.99</b>	-	-
<b>1,184,277,286.83</b>	<b>OPERATING BALANCE:</b>		<b>1,660,188,012.80</b>	<b>19,761,328,441.99</b>	<b>19,761,328,441.99</b>	-	-
	<b>APPROPRIATIONS/TRANSFERS:</b>						
719,278,779.84	Transfer to Capital Development Fund:		1,339,420,761.35	4,302,794,755.00	4,302,794,755.00	-	-
<b>464,998,506.99</b>	<b>Closing Balance:</b>		<b>320,767,251.45</b>	<b>24,064,123,196.99</b>	<b>24,064,123,196.99</b>	-	-

The Accompanying Notes form part of these Statements

Name and Signature of .....  
Director Finance, Niger State Local Government Joint Account

**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

**STATEMENT NO 4  
CAPITAL DEVELOPMENT FUND**

ACTUAL PREVIOUS YEAR 2022		NOTES	TOTAL CAPITAL EXPENDITURE 2023	FINAL BUDGET 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	PERFORMANCE ON TOTAL
N			N		N		%
-	Opening Balance:		-				
	<b><u>ADD: REVENUE</u></b>						
719,278,779.84	Transfer from Consolidated Revenue Fund:		1,339,420,761.35	11,506,515,179.31	11,506,515,179.31	-	-
-	Aid and Grants	11	-	-	-	-	-
-	External Loans:FGN/States/ LGC	20	-	-	-	-	-
-	FGN/ States/LGC Bonds & Treasury Bonds.	21	-	-	-	-	-
-	Internal Loan	22	-	-	-	-	-
-	Development Loan Stock	23	-	-	-	-	-
-	Loan From Other Funds	24	-	-	-	-	-
-			-	-	-	-	-
-			-	-	-	-	-
719,278,779.84	<b>TOTAL REVENUE AVAILABLE:</b>		1,339,420,761.35	11,506,515,179.31	11,506,515,179.31	-	-
	<b><u>LESS: CAPITAL EXPENDITURE</u></b>						
104,375,111.27	Capital Expenditure:Administrative Sector:	12	408,417,740.89	3,673,264,564.68	3,673,264,564.68	-	88.88
348,055,297.13	Capital Expenditure: Economic Sector:	12	309,255,980.01	4,611,310,340.23	4,611,310,340.23	-	93.29
-	Capital Expenditure: Law and Justice:	12	-	-	-	-	-
-	Capital Expenditure:Regional Development	12	-	-	-	-	-
266,848,371.44	Capital Expenditure: Social Service Sector:	12	621,747,040.45	3,221,940,274.40	3,221,940,274.40	-	80.70
-	Capital Expenditure: Funded from Aid and Grants	11	-	-	-	-	-
-			-	-	-	-	-
719,278,779.84	<b>TOTAL CAPITAL EXPENDITURE:</b>		1,339,420,761.35	11,506,515,179.31	11,506,515,179.31	-	88.36
-	Intangible Assets		-				
-	<b>CLOSING BALANCE:</b>		-				

*The Accompanying Notes form part of these Statements*

Name and Signature of .....

Director Finance, Niger State Local Government Joint Account



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

NOTE	Details	Ref. Note	Amount	Amount	
<b>1 A- SHARE OF STATUTORY ALLOCATION FROM FAAC</b>			N	N	
	Net Share of Statutory Allocation from FAAC	A	28,613,103,301.29		
	Add :Deduction at source for Loan Repayment	B	- 201,229,744.50		
	Share of Exchange Gain Differencial	C	9,832,774,256.78		
	Forex Equalization	D	2,160,990,512.18		
	Solid Mineral Distribution	E	494,212,575.38		
	Net Share of Ecology Fund	F	667,088,240.27		
	Electronic Money Transfer Levy	G	2,400,937,534.95		
	Non-oil Revenue	H	2,826,105,574.33		
	<b>Total FAAC Allocation to LGs</b>			<b>46,793,982,250.68</b>	
<b>B. Value Added Tax</b>					
	Share of Value Added Tax (VAT)		27,955,820,256.85	27,955,820,256.85	
	<b>Total Statutory Allocation to LGs</b>			<b>74,749,802,507.53</b>	
<b>2 INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)</b>			<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
	<b>Direct Taxes</b>				
	<b>ZONE A</b>				
	AGAIE		-	-	-
	BIDA		-	200,000.00	200,000.00
	EDATI		5,000.00	1,000,000.00	995,000.00
	GBAKO		535,000.00	5,000,000.00	4,465,000.00
	KATCHA		-	-	-
	LAPAI		183,100.00	-	183,100.00
	LAVUN		-	2,000,000.00	2,000,000.00
	MOKWA		-	500,000.00	500,000.00
	<b>Total - Direct Taxes ZONE A</b>		<b>723,100.00</b>	<b>8,700,000.00</b>	<b>7,976,900.00</b>
	<b>ZONE B</b>				
	BOSSO		-	860,000.00	860,000.00
	GURARA		-	-	-
	MINNA		-	-	-
	MUNYA		-	1,000,000.00	1,000,000.00
	PAIKORO		-	200,000.00	200,000.00
	SHIRORO		-	1,800,000.00	1,800,000.00
	SULEJA		-	700,000.00	700,000.00
	TAFA		-	-	-
	<b>Total - Direct Taxes ZONE B</b>		<b>-</b>	<b>4,560,000.00</b>	<b>4,560,000.00</b>
	<b>ZONE C</b>				
	AGWARA		-	-	-
	BORGU		-	-	-
	KONTAGORA		4,014,640.00	2,408,998.00	1,605,642.00
	MAGAMA		-	6,000,000.00	6,000,000.00
	MARIGA		930,000.00	9,500,000.00	8,570,000.00
	MASHEGU		-	700,000.00	700,000.00
	RAFI		-	2,240,000.00	2,240,000.00
	RIJAU		60,000.00	444,141.00	384,141.00
	WUSHISHI		51,000.00	1,000,000.00	949,000.00
	<b>Total - Direct Taxes ZONE C</b>		<b>5,055,640.00</b>	<b>22,293,139.00</b>	<b>17,237,499.00</b>
	<b>Total - Direct Taxes FOR ALL ZONES</b>		<b>5,778,740.00</b>	<b>35,553,139.00</b>	<b>29,774,399.00</b>

**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

**NOTES**

<b>Licences</b>					
<b>ZONE A</b>					
AGAIE		4,425,500.00	8,890,800.00		4,465,300.00
BIDA		21,244,621.00	16,185,200.00	-	5,059,421.00
EDATI		1,134,250.00	6,559,000.00		5,424,750.00
GBAKO		1,647,000.00	14,400,000.00		12,753,000.00
KATCHA		3,745,710.91	3,000,000.00	-	745,710.91
LAPAI		4,184,625.73	17,188,330.00		13,003,704.27
LAVUN		3,037,730.00	5,579,000.00		2,541,270.00
MOKWA		13,317,000.00	3,672,000.00	-	9,645,000.00
<b>Total Licences Zone A</b>		<b>52,736,437.64</b>	<b>75,474,330.00</b>		<b>22,737,892.36</b>
<b>ZONE B</b>					
BOSSO		10,159,678.96	70,310,000.00		60,150,321.04
GURARA		1,503,598.07	2,000,000.00		496,401.93
MINNA		40,026,472.20	71,122,872.00		31,096,399.80
MUNYA		4,171,700.00	7,210,000.00		3,038,300.00
PAIKORO		8,586,700.00	13,100,000.00		4,513,300.00
SHIRORO		4,823,650.00	16,630,000.00		11,806,350.00
SULEJA		142,745,000.00	77,930,000.00	-	64,815,000.00
TAFA		17,180,790.30	19,310,000.00		2,129,209.70
<b>Total Licences Zone B</b>		<b>229,197,589.53</b>	<b>277,612,872.00</b>		<b>48,415,282.47</b>
<b>ZONE C</b>					
AGWARA		3,734,400.00	11,250,000.00		7,515,600.00
BORGU		11,533,171.00	10,990,000.00	-	543,171.00
KONTAGORA		8,341,107.40	20,321,173.00		11,980,065.60
MAGAMA		2,234,120.00	11,700,000.00		9,465,880.00
MARIGA		3,310,650.00	34,978,000.00		31,667,350.00
MASHEGU		8,905,200.00	5,702,104.00	-	3,203,096.00
RAFI		1,209,000.00	6,500,000.00		5,291,000.00
RIJAU		1,936,220.00	4,600,000.00		2,663,780.00
WUSHISHI		156,000.00	5,020,000.00		4,864,000.00
<b>Total Licences ZONE C</b>		<b>41,359,868.40</b>	<b>111,061,277.00</b>		<b>69,701,408.60</b>
<b>TOTAL LICENCES FOR ALL ZONES</b>		<b>323,293,895.57</b>	<b>464,148,479.00</b>		<b>140,854,583.43</b>





**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

**NOTES**

<b>Fees</b>				
<b>ZONE A</b>				
AGAIE		-	-	-
BIDA		-	-	-
EDATI		-	-	-
GBAKO		-	-	-
KATCHA		-	-	-
LAPAI		-	-	-
LAVUN		-	-	-
MOKWA		-	-	-
<b>Total Fees Zone A</b>		-	-	-
<b>ZONE B</b>				
BOSSO		-	-	-
GURARA		-	-	-
MINNA		-	-	-
MUNYA		-	-	-
PAIKORO		-	-	-
SHIRORO		-	-	-
SULEJA		-	-	-
TAFA		-	-	-
<b>Total Fees Zone B</b>		-	-	-
<b>ZONE C</b>				
AGWARA		-	-	-
BORGU		-	-	-
KONTAGORA		-	-	-
MAGAMA		-	-	-
MARIGA		-	-	-
MASHEGU		-	-	-
RAFI		-	-	-
RIJAU		-	-	-
WUSHISHI		-	-	-
<b>Total Fees ZONE C</b>		-	-	-
<b>TOTAL FEES FOR ALL ZONES</b>		-	-	-



**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

**NOTES**

<b>Fine</b>				
<b>ZONE A</b>				
AGAIE		-	-	-
BIDA		-	-	-
EDATI		-	-	-
GBAKO		-	-	-
KATCHA		-	-	-
LAPAI		-	-	-
LAVUN		-	-	-
MOKWA		-	-	-
<b>Total Fine Zone A</b>		-	-	-
<b>ZONE B</b>				
BOSSO		-	-	-
GURARA		-	-	-
MINNA		-	-	-
MUNYA		-	-	-
PAIKORO		-	-	-
SHIRORO		-	-	-
SULEJA		-	-	-
TAFA		-	-	-
<b>Total Fine Zone B</b>		-	-	-
<b>ZONE C</b>				
AGWARA		-	-	-
BORGU		-	-	-
KONTAGORA		-	-	-
MAGAMA		-	-	-
MARIGA		-	-	-
MASHEGU		-	-	-
RAFI		-	-	-
RIJAU		-	-	-
WUSHISHI		-	-	-
<b>Total Fine ZONE C</b>		-	-	-
<b>TOTAL FINE FOR ALL ZONES</b>		-	-	-



**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

**NOTES**

<b>Sales</b>				
<b>ZONE A</b>				
AGAIE		-	-	-
BIDA		-	-	-
EDATI		-	-	-
GBAKO		-	-	-
KATCHA		-	-	-
LAPAI		-	-	-
LAVUN		-	-	-
MOKWA		-	-	-
<b>Total Sales Zone A</b>		-	-	-
<b>ZONE B</b>				
BOSSO		-	-	-
GURARA		-	-	-
MINNA		-	-	-
MUNYA		-	-	-
PAIKORO		-	-	-
SHIRORO		-	-	-
SULEJA		-	-	-
TAFA		-	-	-
<b>Total Sales Zone B</b>		-	-	-
<b>ZONE C</b>				
AGWARA		-	-	-
BORGU		-	-	-
KONTAGORA		-	-	-
MAGAMA		-	-	-
MARIGA		-	-	-
MASHEGU		-	-	-
RAFI		-	-	-
RIJAU		-	-	-
WUSHISHI		-	-	-
<b>Total Sales ZONE C</b>		-	-	-
<b>TOTAL SALES FOR ALL ZONES</b>		-	-	-

**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

**NOTES**

<b>Earnings</b>				
<b>ZONE A</b>				
AGAIE		5,182,775.00	7,570,000.00	2,387,225.00
BIDA		34,271,972.00	31,316,000.00	2,955,972.00
EDATI		5,739,533.00	6,078,000.00	338,467.00
GBAKO		13,943,766.00	23,037,000.00	9,093,234.00
KATCHA		4,611,948.60	13,210,000.00	8,598,051.40
LAPAI		8,656,700.00	13,774,210.00	5,117,510.00
LAVUN		51,288,521.00	8,555,000.00	42,733,521.00
MOKWA		87,162,257.83	18,100,000.00	69,062,257.83
<b>Total Earnings Zone A</b>		<b>210,857,473.43</b>	<b>121,640,210.00</b>	<b>89,217,263.43</b>
<b>ZONE B</b>				
BOSSO		4,212,930.00	11,680,000.00	7,467,070.00
GURARA		6,248,614.49	8,686,905.00	2,438,290.51
MINNA		44,789,243.00	60,761,510.00	15,972,267.00
MUNYA		1,606,900.00	5,046,966.00	3,440,066.00
PAIKORO		15,051,920.00	21,400,000.00	6,348,080.00
SHIRORO		4,286,880.00	5,900,000.00	1,613,120.00
SULEJA		149,783,548.15	126,600,000.00	23,183,548.15
TAFA		2,681,685.00	9,660,000.00	6,978,315.00
<b>Total Earnings Zone B</b>		<b>228,661,720.64</b>	<b>249,735,381.00</b>	<b>21,073,660.36</b>
<b>ZONE C</b>				
AGWARA		14,585,105.13	2,305,000.00	12,280,105.13
BORGU		19,250,017.23	27,660,000.00	8,409,982.77
KONTAGORA		21,670,962.13	11,439,400.00	10,231,562.13
MAGAMA		8,138,960.00	7,300,000.00	838,960.00
MARIGA		2,246,000.00	9,520,000.00	7,274,000.00
MASHEGU		6,196,582.70	8,673,905.00	2,477,322.30
RAFI		3,607,157.00	1,900,000.00	1,707,157.00
RIJAU		3,699,090.00	4,650,000.00	950,910.00
WUSHISHI		2,146,770.00	6,800,000.00	4,653,230.00
<b>Total Earnings Zone C</b>		<b>81,540,644.19</b>	<b>80,248,305.00</b>	<b>1,292,339.19</b>
<b>TOTAL EARNINGS FOR ALL ZONES</b>		<b>521,059,838.26</b>	<b>451,623,896.00</b>	<b>69,435,942.26</b>





**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

**NOTES**

<b>Sales/Rent of Government Buildings</b>					
<b>ZONE A</b>					
AGAIE		-	-	-	
BIDA		-	3,200,111.00	3,200,111.00	
EDATI		-	120,000.00	120,000.00	
GBAKO		218,500.00	2,820,000.00	2,601,500.00	
KATCHA		-	7,524,000.00	7,524,000.00	
LAPAI		-	-	-	
LAVUN		705,000.00	1,191,000.00	486,000.00	
MOKWA		4,953,036.00	1,160,000.00	-	3,793,036.00
<b>Total Sales/Rent of Government Buildings Zone A</b>		<b>5,876,536.00</b>	<b>16,015,111.00</b>	<b>10,138,575.00</b>	
<b>ZONE B</b>					
BOSSO		-	250,000.00	250,000.00	
GURARA		55,000.00	2,000,000.00	1,945,000.00	
MINNA		60,000.00	3,500,000.00	3,440,000.00	
MUNYA		5,000,000.00	1,000,000.00	-	4,000,000.00
PAIKORO		2,542,750.00	3,800,000.00	1,257,250.00	
SHIRORO		-	5,689,950.00	5,689,950.00	
SULEJA		83,721,000.00	17,000,000.00	-	66,721,000.00
TAFA		40,000.00	2,000,000.00	1,960,000.00	
<b>Total Sales/Rent of Government Buildings Zone B</b>		<b>91,418,750.00</b>	<b>35,239,950.00</b>	<b>-</b>	<b>56,178,800.00</b>
<b>ZONE C</b>					
AGWARA		-	-	-	
BORGU		1,591,400.00	3,669,900.00	2,078,500.00	
KONTAGORA		7,937,020.00	9,544,436.00	1,607,416.00	
MAGAMA		-	2,000,000.00	2,000,000.00	
MARIGA		434,550.00	2,500,000.00	2,065,450.00	
MASHEGU		550,000.00	2,500,000.00	1,950,000.00	
RAFI		-	-	-	
RIJAU		1,048,100.00	4,200,000.00	3,151,900.00	
WUSHISHI		70,500.00	7,600,000.00	7,529,500.00	
<b>Total Sales/Rent of Government Buildings Zone C</b>		<b>11,631,570.00</b>	<b>32,014,336.00</b>	<b>20,382,766.00</b>	
<b>Total Sales/Rent of Government Buildings All Zones</b>		<b>108,926,856.00</b>	<b>83,269,397.00</b>	<b>-</b>	<b>25,657,459.00</b>



**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

**NOTES**

<b>Sale/Rent on Lands and Others:</b>				
<b>ZONE A</b>				
AGAIE		-	-	-
BIDA		-	-	-
EDATI		-	-	-
GBAKO		-	-	-
KATCHA		-	-	-
LAPAI		-	-	-
LAVUN		-	-	-
MOKWA		-	-	-
<b>Total Sales of Local Government Land &amp; other Zone A</b>		-	-	-
<b>ZONE B</b>				
BOSSO		-	-	-
GURARA		-	-	-
MINNA		-	-	-
MUNYA		-	-	-
PAIKORO		-	-	-
SHIRORO		-	-	-
SULEJA		-	-	-
TAFA		-	-	-
<b>Total Sales of Local Government Land &amp; other Zone B</b>		-	-	-
<b>ZONE C</b>				
AGWARA		-	-	-
BORGU		-	-	-
KONTAGORA		-	-	-
MAGAMA		-	-	-
MARIGA		-	-	-
MASHEGU		-	-	-
RAFI		-	-	-
RIJAU		-	-	-
WUSHISHI		-	-	-
<b>Total Sales of Local Government Land &amp; other Zone C</b>		-	-	-
<b>TOTAL SALES OF LOCAL GOVT FOR ALL ZONES</b>		-	-	-

**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

**NOTES**

RATES				
<b>ZONE A</b>				
AGAIE		6,000.00	1,500,000.00	1,494,000.00
BIDA		12,718,523.00	6,218,188.00	6,500,335.00
EDATI		10,000.00	300,000.00	290,000.00
GBAKO		385,000.00	3,000,000.00	2,615,000.00
KATCHA		2,764,583.23	350,000.00	2,414,583.23
LAPAI		640,000.00	1,673,160.00	1,033,160.00
LAVUN		1,405,802.00	2,350,000.00	944,198.00
MOKWA		410,300.50	25,000,000.00	24,589,699.50
<b>Total Rates Zone A</b>		<b>18,340,208.73</b>	<b>40,391,348.00</b>	<b>22,051,139.27</b>
<b>ZONE B</b>				
BOSSO		4,926,623.39	19,232,000.00	14,305,376.61
GURARA		5,296,400.00	14,105,655.00	8,809,255.00
MINNA		10,737,022.00	14,725,364.00	3,988,342.00
MUNYA		65,000.00	3,000,000.00	2,935,000.00
PAIKORO		1,445,922.00	4,000,000.00	2,554,078.00
SHIRORO		10,573,000.00	20,500,000.00	9,927,000.00
SULEJA		16,700,000.00	17,000,000.00	300,000.00
TAFA		9,008,400.00	19,030,000.00	10,021,600.00
<b>Total Rates Zone B</b>		<b>58,752,367.39</b>	<b>111,593,019.00</b>	<b>52,840,651.61</b>
<b>ZONE C</b>				
AGWARA		-	-	-
BORGU		28,393,200.00	21,680,000.00	6,713,200.00
KONTAGORA		2,489,092.40	18,918,451.00	16,429,358.60
MAGAMA		2,546,240.00	-	2,546,240.00
MARIGA		-	800,000.00	800,000.00
MASHEGU		3,732,004.00	8,379,000.00	4,646,996.00
RAFI		3,157,800.00	1,530,000.00	1,627,800.00
RIJAU		493,700.00	800,000.00	306,300.00
WUSHISHI		1,027,000.00	5,000,000.00	3,973,000.00
<b>Total Rates Zone C</b>		<b>41,839,036.40</b>	<b>57,107,451.00</b>	<b>15,268,414.60</b>
<b>TOTAL RATES FOR ALL ZONES</b>		<b>118,931,612.52</b>	<b>209,091,818.00</b>	<b>90,160,205.48</b>



**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

**NOTES**

	<b>Investment Income</b>				
	<b>ZONE A</b>				
	AGAIE		-	-	-
	BIDA		-	-	-
	EDATI		-	-	-
	GBAKO		-	-	-
	KATCHA		-	-	-
	LAPAI		-	-	-
	LAVUN		-	-	-
	MOKWA		-	-	-
	<b>Total Investment Income Zone A</b>		-	-	-
	<b>ZONE B</b>				
	BOSSO		-	-	-
	GURARA		-	-	-
	MINNA		-	-	-
	MUNYA		-	-	-
	PAIKORO		-	-	-
	SHIRORO		-	-	-
	SULEJA		-	-	-
	TAFA		-	-	-
	<b>Total Investment Income Zone B</b>		-	-	-
	<b>ZONE C</b>				
	AGWARA		-	-	-
	BORGU		-	-	-
	KONTAGORA		-	-	-
	MAGAMA		-	-	-
	MARIGA		-	-	-
	MASHEGU		-	-	-
	RAFI		-	-	-
	RIJAU		-	-	-
	WUSHISHI		-	-	-
	<b>Total Investment Income Zone C</b>		-	-	-
	<b>Total Investment Income For All Zones</b>		-	-	-



**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

**NOTES**

	<b>Interest Earned</b>				
	<b>ZONE A</b>				
	AGAIE		-	-	-
	BIDA		-	-	-
	EDATI		-	-	-
	GBAKO		-	-	-
	KATCHA		-	-	-
	LAPAI		-	-	-
	LAVUN		248.57	325,000.00	324,751.43
	MOKWA		1,591,400.41	-	1,591,400.41
	<b>Total Interest Earned Zone A</b>		<b>1,591,648.98</b>	<b>325,000.00</b>	<b>-</b>
	<b>ZONE B</b>				
	BOSSO		-	190,000.00	190,000.00
	GURARA		-	30,000.00	30,000.00
	MINNA		-	390,000.00	390,000.00
	MUNYA		-	-	-
	PAIKORO		-	20,000.00	20,000.00
	SHIRORO		-	5,000,000.00	5,000,000.00
	SULEJA		-	-	-
	TAFA		-	-	-
	<b>Total Interest Earned Zone B</b>		<b>-</b>	<b>5,630,000.00</b>	<b>5,630,000.00</b>
	<b>ZONE C</b>				
	AGWARA		-	-	-
	BORGU		-	-	-
	KONTAGORA		-	150,000.00	150,000.00
	MAGAMA		-	-	-
	MARIGA		-	200,000.00	200,000.00
	MASHEGU		-	-	-
	RAFI		-	-	-
	RIJAU		-	-	-
	WUSHISHI		-	-	-
	<b>Total Interest Earned Zone C</b>		<b>-</b>	<b>350,000.00</b>	<b>350,000.00</b>
	<b>Total Interest Earned For All Zones</b>		<b>1,591,648.98</b>	<b>6,305,000.00</b>	<b>4,713,351.02</b>





**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

**NOTES**

<b>10% IGR From State</b>				
<b>ZONE A</b>				
AGAIE		49,350,643.58	76,616,118.00	27,265,474.42
BIDA		49,350,643.58	76,616,118.00	27,265,474.42
EDATI		49,350,643.58	76,616,118.00	27,265,474.42
GBAKO		49,350,643.58	76,616,118.00	27,265,474.42
KATCHA		49,350,643.58	76,616,118.00	27,265,474.42
LAPAI		49,350,643.58	76,616,118.00	27,265,474.42
LAVUN		49,350,643.58	76,616,118.00	27,265,474.42
MOKWA		49,350,643.58	76,616,118.00	27,265,474.42
<b>Total 10% IGR From State Zone A</b>		<b>394,805,148.65</b>	<b>612,928,944.00</b>	<b>218,123,795.35</b>
<b>ZONE B</b>				
BOSSO		49,350,643.58	76,616,118.00	27,265,474.42
GURARA		49,350,643.58	76,616,118.00	27,265,474.42
MINNA		49,350,643.58	76,616,118.00	27,265,474.42
MUNYA		49,350,643.58	76,616,118.00	27,265,474.42
PAIKORO		49,350,643.58	76,616,118.00	27,265,474.42
SHIRORO		49,350,643.58	76,616,118.00	27,265,474.42
SULEJA		49,350,643.58	76,616,118.00	27,265,474.42
TAFA		49,350,643.58	76,616,118.00	27,265,474.42
<b>Total 10% IGR From State Zone B</b>		<b>394,805,148.65</b>	<b>612,928,944.00</b>	<b>218,123,795.35</b>
<b>ZONE C</b>				
AGWARA		49,350,643.58	76,616,118.00	27,265,474.42
BORGU		49,350,643.58	76,616,118.00	27,265,474.42
KONTAGORA		49,350,643.58	76,616,118.00	27,265,474.42
MAGAMA		49,350,643.58	76,616,118.00	27,265,474.42
MARIGA		49,350,643.58	76,616,118.00	27,265,474.42
MASHEGU		49,350,643.58	76,616,118.00	27,265,474.42
RAFI		49,350,643.58	76,616,118.00	27,265,474.42
RIJAU		49,350,643.58	76,616,118.00	27,265,474.42
WUSHISHI		49,350,643.58	76,616,118.00	27,265,474.42
<b>Total 10% IGR From State Zone C</b>		<b>444,155,792.23</b>	<b>689,545,062.00</b>	<b>245,389,269.77</b>
<b>Total 10% IGR From State For All Zones</b>		<b>1,233,766,089.54</b>	<b>1,915,402,950.00</b>	<b>681,636,860.46</b>
<b>Total - Independent Revenue</b>		<b>2,313,348,680.87</b>	<b>3,165,394,679.00</b>	<b>852,045,998.13</b>



**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

**NOTES**

<b>3 Other Revenue Sources of L/Govt(Domestic Grants)</b>				
<b>ZONE A</b>				
AGAIE		-	-	-
BIDA		-	-	-
EDATI		-	-	-
GBAKO		-	-	-
KATCHA		-	-	-
LAPAI		-	-	-
LAVUN		-	-	-
MOKWA		-	-	-
<b>Total Other Revenue Sources of the L/Govt(Domestic Grant) Zone A</b>		-	-	-
<b>ZONE B</b>				
BOSSO		-	-	-
GURARA		-	-	-
MINNA		-	-	-
MUNYA		-	-	-
PAIKORO		-	-	-
SHIRORO		-	-	-
SULEJA		-	-	-
TAFA		-	-	-
<b>Total Other Revenue Sources of L/Govt(Domestic Grants) Zone B</b>		-	-	-
<b>ZONE C</b>				
AGWARA		-	-	-
BORGU		-	-	-
KONTAGORA		-	-	-
MAGAMA		-	-	-
MARIGA		-	-	-
MASHEGU		-	-	-
RAFI		-	-	-
RIJAU		-	-	-
WUSHISHI		-	-	-
<b>Total Other Revenue Sources of L/Govt(Domestic Grants) Zone C</b>		-	-	-
<b>Total Other Revenue Sources of L/Govt(Domestic Grants) For All Zones</b>		-	-	-



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

<b>A - Total Personnel Costs</b>				
<b>ZONE A</b>				
<b>4 AGAIE LOCAL GOVERNMENT</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Administrative Sector	186,120,003.08	163,580,279.00	-	22,539,724.08
Economic Sector	394,387,878.62	411,918,949.00	-	17,531,070.38
Law and Justice Sector	-	-	-	-
Regional Sector	-	-	-	-
Social Sector	1,218,621,295.26	1,210,854,035.00	-	7,767,260.26
<b>Total Personnel Cost</b>	<b>1,799,129,176.96</b>	<b>1,786,353,263.00</b>	-	<b>12,775,913.96</b>
<b>BIDA LOCAL GOVERNMENT</b>				
Administrative Sector	107,374,289.39	150,734,612.00	-	43,360,322.61
Economic Sector	333,093,625.89	416,113,839.00	-	83,020,213.11
Law and Justice Sector	-	-	-	-
Regional Sector	-	-	-	-
Social Sector	1,206,217,619.16	1,070,288,852.00	-	135,928,767.16
<b>Total Personnel Cost</b>	<b>1,646,685,534.44</b>	<b>1,637,137,303.00</b>	-	<b>9,548,231.44</b>
<b>EDATI LOCAL GOVERNMENT</b>				
Administrative Sector	89,948,621.28	92,024,951.00	-	2,076,329.72
Economic Sector	270,421,446.18	299,609,178.00	-	29,187,731.82
Law and Justice Sector	-	-	-	-
Regional Sector	-	-	-	-
Social Sector	829,206,850.72	841,533,302.00	-	12,326,451.28
<b>Total Personnel Cost</b>	<b>1,189,576,918.18</b>	<b>1,233,167,431.00</b>	-	<b>43,590,512.82</b>
<b>GBAKO LOCAL GOVERNMENT</b>				
Administrative Sector	203,164,825.89	104,198,889.00	-	98,965,936.89
Economic Sector	377,732,276.89	223,907,504.00	-	153,824,772.89
Law and Justice Sector	-	-	-	-
Regional Sector	-	-	-	-
Social Sector	991,337,094.25	1,019,398,898.00	-	28,061,803.75
<b>Total Personnel Cost</b>	<b>1,572,234,197.03</b>	<b>1,347,505,291.00</b>	-	<b>224,728,906.03</b>
<b>KATCHA LOCAL GOVERNMENT</b>				
Administrative Sector	184,097,646.61	186,862,645.26	-	2,764,998.65
Economic Sector	550,270,401.82	320,253,637.70	-	230,016,764.12
Law and Justice Sector	-	-	-	-
Regional Sector	-	-	-	-
Social Sector	1,457,528,681.04	1,477,961,956.68	-	20,433,275.64
<b>Total Personnel Cost</b>	<b>2,191,896,729.47</b>	<b>1,985,078,239.64</b>	-	<b>206,818,489.83</b>
<b>LAPAI LOCAL GOVERNMENT</b>				
Administrative Sector	89,410,648.82	108,891,225.00	-	19,480,576.18
Economic Sector	375,027,828.59	231,843,994.00	-	143,183,834.59
Law and Justice Sector	-	-	-	-
Regional Sector	-	-	-	-
Social Sector	1,111,897,430.12	1,093,586,311.00	-	18,311,119.12
<b>Total Personnel Cost</b>	<b>1,576,335,907.53</b>	<b>1,434,321,530.00</b>	-	<b>142,014,377.53</b>
<b>LAVAN LOCAL GOVERNMENT</b>				
Administrative Sector	156,992,322.60	218,027,054.00	-	61,034,731.40
Economic Sector	522,047,166.24	226,559,271.00	-	295,487,895.24
Law and Justice Sector	-	-	-	-
Regional Sector	-	-	-	-
Social Sector	1,566,788,267.84	1,459,716,764.00	-	107,071,503.84
<b>Total Personnel Cost</b>	<b>2,245,827,756.68</b>	<b>1,904,303,089.00</b>	-	<b>341,524,667.68</b>
<b>MOKWA LOCAL GOVERNMENT</b>				
Administrative Sector	206,813,531.68	148,241,296.00	-	58,572,235.68
Economic Sector	553,395,817.81	516,714,975.00	-	36,680,842.81
Law and Justice Sector	-	-	-	-
Regional Sector	-	-	-	-
Social Sector	1,138,620,062.37	1,257,149,974.00	-	118,529,911.63
<b>Total Personnel Cost</b>	<b>1,898,829,411.86</b>	<b>1,922,106,245.00</b>	-	<b>23,276,833.14</b>
<b>TOTAL PERSONNEL COST FOR ZONE A</b>	<b>14,120,515,632.15</b>	<b>13,249,972,391.64</b>	-	<b>870,543,240.51</b>



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

<b>ZONE B</b>				
<b>BOSSO LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		103,286,221.84	140,675,290.00	37,389,068.16
Economic Sector		382,967,757.93	363,115,492.00	- 19,852,265.93
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		1,293,494,730.72	1,403,879,676.00	110,384,945.28
<b>Total Personnel Cost</b>		<b>1,779,748,710.49</b>	<b>1,907,670,458.00</b>	<b>127,921,747.51</b>
<b>GURARA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		66,717,019.46	126,266,964.00	59,549,944.54
Economic Sector		223,620,408.28	240,882,224.00	17,261,815.72
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		770,392,118.10	937,154,377.00	166,762,258.90
<b>Total Personnel Cost</b>		<b>1,060,729,545.84</b>	<b>1,304,303,565.00</b>	<b>243,574,019.16</b>
<b>MINNA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		143,418,038.27	137,907,833.00	- 5,510,205.27
Economic Sector		697,687,778.50	744,359,205.00	46,671,426.50
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		2,275,786,248.47	2,282,759,005.00	6,972,756.53
<b>Total Personnel Cost</b>		<b>3,116,892,065.24</b>	<b>3,165,026,043.00</b>	<b>48,133,977.76</b>
<b>MUNYA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		66,541,871.15	93,467,896.00	26,926,024.85
Economic Sector		244,859,723.77	301,211,825.00	56,352,101.23
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		755,305,616.81	798,552,997.00	43,247,380.19
<b>Total Personnel Cost</b>		<b>1,066,707,211.73</b>	<b>1,193,232,718.00</b>	<b>126,525,506.27</b>
<b>PAIKORO LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		106,600,975.73	103,559,186.00	- 3,041,789.73
Economic Sector		425,778,225.45	470,814,442.00	45,036,216.55
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		1,354,037,036.21	1,335,241,006.00	- 18,796,030.21
<b>Total Personnel Cost</b>		<b>1,886,416,237.39</b>	<b>1,909,614,634.00</b>	<b>23,198,396.61</b>
<b>SHIRORO LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		298,670,714.20	263,624,245.00	- 35,046,469.20
Economic Sector		655,985,293.24	656,215,677.00	230,383.76
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		1,654,699,837.48	1,682,783,891.00	28,084,053.52
<b>Total Personnel Cost</b>		<b>2,609,355,844.92</b>	<b>2,602,623,813.00</b>	<b>- 6,732,031.92</b>
<b>SULEJA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		134,366,250.94	135,541,614.00	1,175,363.06
Economic Sector		248,359,171.99	277,333,524.00	28,974,352.01
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		873,283,147.40	971,666,032.00	98,382,884.60
<b>Total Personnel Cost</b>		<b>1,256,008,570.33</b>	<b>1,384,541,170.00</b>	<b>128,532,599.67</b>
<b>TAFA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		87,172,926.92	106,892,582.00	19,719,655.08
Economic Sector		178,847,631.13	211,056,490.00	32,208,858.87
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		668,376,807.03	677,300,560.00	8,923,752.97
<b>Total Personnel Cost</b>		<b>934,397,365.08</b>	<b>995,249,632.00</b>	<b>60,852,266.92</b>
<b>TOTAL PERSONNEL COST FOR ZONE B</b>		<b>13,710,255,551.02</b>	<b>14,462,262,033.00</b>	<b>752,006,481.98</b>



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

<b>ZONE C</b>				
<b>AGWARA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		109,402,386.91	103,803,557.00	- 5,598,829.91
Economic Sector		264,616,982.94	280,531,046.00	15,914,063.06
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		689,121,234.31	700,517,688.00	11,396,453.69
<b>Total Personnel Cost</b>		<b>1,063,140,604.16</b>	<b>1,084,852,291.00</b>	<b>21,711,686.84</b>
<b>BORGU LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		144,050,006.86	199,382,766.00	55,332,759.14
Economic Sector		375,203,481.46	333,767,999.00	- 41,435,482.46
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		1,186,771,615.84	1,286,281,695.00	99,510,079.16
<b>Total Personnel Cost</b>		<b>1,706,025,104.16</b>	<b>1,819,432,460.00</b>	<b>113,407,355.84</b>
<b>KONTAGORA LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		131,028,302.65	132,242,665.00	1,214,362.35
Economic Sector		304,979,944.72	311,403,179.00	6,423,234.28
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		695,849,803.25	676,860,797.00	- 18,989,006.25
<b>Total Personnel Cost</b>		<b>1,131,858,050.62</b>	<b>1,120,506,641.00</b>	<b>- 11,351,409.62</b>
<b>MAGAMA LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		113,650,327.61	149,739,022.00	36,088,694.39
Economic Sector		251,917,512.71	309,285,013.00	57,367,500.29
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		862,019,965.19	945,116,566.00	83,096,600.81
<b>Total Personnel Cost</b>		<b>1,227,587,805.51</b>	<b>1,404,140,601.00</b>	<b>176,552,795.49</b>
<b>MAARIGA LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		107,054,982.31	152,305,508.00	45,250,525.69
Economic Sector		326,579,526.46	367,400,074.00	40,820,547.54
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		1,050,757,179.05	1,217,326,185.00	166,569,005.95
<b>Total Personnel Cost</b>		<b>1,484,391,687.82</b>	<b>1,737,031,767.00</b>	<b>252,640,079.18</b>
<b>MASHEGU LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		103,093,641.86	128,802,253.00	25,708,611.14
Economic Sector		230,413,811.80	256,538,570.00	26,124,758.20
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		1,015,573,037.03	1,049,206,835.00	33,633,797.97
<b>Total Personnel Cost</b>		<b>1,349,080,490.69</b>	<b>1,434,547,658.00</b>	<b>85,467,167.31</b>
<b>RAFI LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		110,994,368.88	166,253,590.00	55,259,221.12
Economic Sector		332,709,503.04	401,241,354.00	68,531,850.96
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		730,664,976.26	768,211,996.00	37,547,019.74
<b>Total Personnel Cost</b>		<b>1,174,368,848.18</b>	<b>1,335,706,940.00</b>	<b>161,338,091.82</b>
<b>RIJAU LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		124,969,713.59	116,620,021.00	- 8,349,692.59
Economic Sector		337,381,161.06	355,984,298.00	18,603,136.94
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		876,227,475.82	940,505,865.00	64,278,389.18
<b>Total Personnel Cost</b>		<b>1,338,578,350.47</b>	<b>1,413,110,184.00</b>	<b>74,531,833.53</b>
<b>WUSHISHI LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		72,405,544.00	147,726,219.00	75,320,675.00
Economic Sector		182,123,022.92	203,818,049.00	21,695,026.08
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		588,853,358.75	579,776,630.00	- 9,076,728.75
<b>Total Personnel Cost</b>		<b>843,381,925.67</b>	<b>931,320,898.00</b>	<b>87,938,972.33</b>
<b>Total Personnel Cost Zone C</b>		<b>11,318,412,867.28</b>	<b>12,280,649,440.00</b>	<b>962,236,572.72</b>
<b>Total Personnel Cost Zone For All Zones</b>		<b>39,149,184,050.45</b>	<b>39,992,883,864.64</b>	<b>843,699,814.19</b>



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

<b>5 EMPLOYERS CONTRIBUTION TO PENSION ACCORDING TO SECTOR</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
List of MDA: Administrative Sector		-	-	-
List of MDA: Economic Sector		-	-	-
List of MDA: Law and Justice Sector		-	-	-
List of MDA: Regional Sector		-	-	-
List of MDA: Sector Sector		-	-	-
<b>Total Employers Contribution to Pension</b>		-	-	-
<b>6 OVERHEAD COST</b>				
<b>ZONE A</b>				
<b>AGAIE LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		99,176,398.00	140,400,000.00	41,223,602.00
Economic Sector		38,041,603.02	148,000,000.00	109,958,396.98
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		6,704,000.00	33,000,000.00	26,296,000.00
<b>Total Overhead Cost</b>		<b>143,922,001.02</b>	<b>321,400,000.00</b>	<b>177,477,998.98</b>
<b>BIDA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		138,477,622.00	147,434,269.00	8,956,647.00
Economic Sector		41,651,173.66	249,008,542.00	207,357,368.34
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		9,171,000.00	34,900,000.00	25,729,000.00
<b>Total Overhead Cost</b>		<b>189,299,795.66</b>	<b>431,342,811.00</b>	<b>242,043,015.34</b>
<b>EDATI LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		223,537,300.75	116,000,000.00	107,537,300.75
Economic Sector		20,839,677.65	120,500,000.00	99,660,322.35
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		6,593,000.00	17,200,000.00	10,607,000.00
<b>Total Overhead Cost</b>		<b>250,969,978.40</b>	<b>253,700,000.00</b>	<b>2,730,021.60</b>
<b>GBAKO LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		103,304,358.00	125,320,000.00	22,015,642.00
Economic Sector		12,192,000.00	58,000,000.00	45,808,000.00
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		6,813,000.00	20,720,000.00	13,907,000.00
<b>Total Overhead Cost</b>		<b>122,309,358.00</b>	<b>204,040,000.00</b>	<b>81,730,642.00</b>
<b>KATCHA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		114,618,093.31	97,643,587.88	16,974,505.43
Economic Sector		28,750,719.94	22,700,000.00	6,050,719.94
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		7,307,000.00	7,100,000.00	207,000.00
<b>Total Overhead Cost</b>		<b>150,675,813.25</b>	<b>127,443,587.88</b>	<b>23,232,225.37</b>
<b>LAPAI LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		277,844,550.00	208,860,000.00	68,984,550.00
Economic Sector		15,521,150.00	236,100,000.00	220,578,850.00
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		11,482,100.00	167,900,000.00	156,417,900.00
<b>Total Overhead Cost</b>		<b>304,847,800.00</b>	<b>612,860,000.00</b>	<b>308,012,200.00</b>
<b>LAVUN LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		121,804,000.00	92,221,421.00	29,582,579.00
Economic Sector		29,753,673.78	57,602,272.00	27,848,598.22
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		3,787,000.00	14,711,433.00	10,924,433.00
<b>Total Overhead Cost</b>		<b>155,344,673.78</b>	<b>164,535,126.00</b>	<b>9,190,452.22</b>
<b>MOKWA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		177,728,779.11	113,800,000.00	63,928,779.11
Economic Sector		39,008,158.24	40,220,000.00	1,211,841.76
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		17,688,882.50	9,400,000.00	8,288,882.50
<b>Total Overhead Cost</b>		<b>234,425,819.85</b>	<b>163,420,000.00</b>	<b>71,005,819.85</b>
<b>TOTAL OVERHEAD COST ZONE A</b>		<b>1,551,795,239.96</b>	<b>2,278,741,524.88</b>	<b>726,946,284.92</b>



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

<b>ZONE B</b>				
<b>BOSSO LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		146,834,831.50	213,709,387.00	66,874,555.50
Economic Sector		26,537,785.87	80,363,302.00	53,825,516.13
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		5,101,865.21	36,400,000.00	31,298,134.79
<b>Total Overhead Cost</b>		<b>178,474,482.58</b>	<b>330,472,689.00</b>	<b>151,998,206.42</b>
<b>GURARA LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		126,366,000.00	181,054,744.00	54,688,744.00
Economic Sector		234,522,009.34	320,717,669.00	86,195,659.66
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		2,535,000.00	26,942,777.00	24,407,777.00
<b>Total Overhead Cost</b>		<b>363,423,009.34</b>	<b>528,715,190.00</b>	<b>165,292,180.66</b>
<b>MINNA LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		157,089,793.67	218,451,000.00	- 30,203,793.67
Economic Sector		26,273,639.21	126,886,000.00	100,612,360.79
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		5,038,999.60	41,906,000.00	36,867,000.40
<b>Total Overhead Cost</b>		<b>188,402,432.48</b>	<b>387,243,000.00</b>	<b>198,840,567.52</b>
<b>MUNYA LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		58,028,493.00	190,500,000.00	132,471,507.00
Economic Sector		22,925,500.00	107,018,800.00	84,093,300.00
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		5,430,000.00	47,500,000.00	42,070,000.00
<b>Total Overhead Cost</b>		<b>86,383,993.00</b>	<b>345,018,800.00</b>	<b>258,634,807.00</b>
<b>PAIKORO LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		146,094,450.00	116,900,000.00	- 29,194,450.00
Economic Sector		19,870,949.25	63,007,752.00	43,136,802.75
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		8,079,000.00	18,200,000.00	10,121,000.00
<b>Total Overhead Cost</b>		<b>174,044,399.25</b>	<b>198,107,752.00</b>	<b>24,063,352.75</b>
<b>SHIRORO LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		119,342,800.00	99,721,879.00	- 19,620,921.00
Economic Sector		20,086,079.00	90,800,000.00	70,713,921.00
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		3,545,000.00	28,000,000.00	24,455,000.00
<b>Total Overhead Cost</b>		<b>142,973,879.00</b>	<b>218,521,879.00</b>	<b>75,548,000.00</b>
<b>SULEJA LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		453,102,397.83	218,926,700.00	- 234,175,697.83
Economic Sector		73,612,846.00	159,000,000.00	85,387,154.00
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		9,650,316.00	32,000,000.00	22,349,684.00
<b>Total Overhead Cost</b>		<b>536,365,559.83</b>	<b>409,926,700.00</b>	<b>- 126,438,859.83</b>
<b>TAFAL LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		110,031,182.90	170,500,000.00	60,468,817.10
Economic Sector		155,241,768.95	59,250,000.00	- 95,991,768.95
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		2,642,000.00	30,887,611.00	28,245,611.00
<b>Total Overhead Cost</b>		<b>267,914,951.85</b>	<b>260,637,611.00</b>	<b>- 7,277,340.85</b>
<b>Total Overhead Cost Zone B</b>		<b>1,937,982,707.33</b>	<b>2,678,643,621.00</b>	<b>740,660,913.67</b>



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

<b>ZONE C</b>				
<b>AGWARA LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		169,381,654.26	275,500,000.00	106,118,345.74
Economic Sector		22,345,166.93	55,100,000.00	32,754,833.07
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		3,550,000.00	17,000,000.00	13,450,000.00
<b>Total Overhead Cost</b>		<b>195,276,821.19</b>	<b>347,600,000.00</b>	<b>152,323,178.81</b>
<b>BORGU LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		170,115,881.60	102,676,675.00	67,439,206.60
Economic Sector		219,237,879.80	305,459,652.00	86,221,772.20
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		11,742,500.00	45,200,000.00	33,457,500.00
<b>Total Overhead Cost</b>		<b>401,096,261.40</b>	<b>453,336,327.00</b>	<b>52,240,065.60</b>
<b>KONTAGORA LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		132,207,447.54	283,036,000.00	150,828,552.46
Economic Sector		61,133,415.86	71,700,000.00	10,566,584.14
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		12,552,869.62	25,000,000.00	12,447,130.38
<b>Total Overhead Cost</b>		<b>205,893,733.02</b>	<b>379,736,000.00</b>	<b>173,842,266.98</b>
<b>MAGAMA LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		109,174,254.74	214,500,000.00	105,325,745.26
Economic Sector		27,220,639.92	107,400,000.00	80,179,360.08
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		5,330,000.00	24,600,000.00	19,270,000.00
<b>Total Overhead Cost</b>		<b>141,724,894.66</b>	<b>346,500,000.00</b>	<b>204,775,105.34</b>
<b>MARIGA LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		145,610,931.32	382,700,000.00	237,089,068.68
Economic Sector		127,151,665.69	305,200,000.00	178,048,334.31
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		3,672,000.00	25,500,000.00	21,828,000.00
<b>Total Overhead Cost</b>		<b>276,434,597.01</b>	<b>713,400,000.00</b>	<b>436,965,402.99</b>
<b>MASHEGU LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		184,223,200.00	309,500,000.00	125,276,800.00
Economic Sector		44,026,063.97	337,000,000.00	292,973,936.03
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		6,925,000.00	33,500,000.00	26,575,000.00
<b>Total Overhead Cost</b>		<b>235,174,263.97</b>	<b>680,000,000.00</b>	<b>444,825,736.03</b>
<b>RAFI LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		174,378,320.00	265,500,000.00	91,121,680.00
Economic Sector		40,835,175.05	235,000,000.00	194,164,824.95
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		8,258,000.00	32,500,000.00	24,242,000.00
<b>Total Overhead Cost</b>		<b>223,471,495.05</b>	<b>533,000,000.00</b>	<b>309,528,504.95</b>
<b>RIJAU LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		148,610,400.00	261,600,000.00	112,989,600.00
Economic Sector		6,353,706.33	142,464,224.00	136,110,517.67
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		1,550,000.00	44,880,000.00	43,330,000.00
<b>Total Overhead Cost</b>		<b>156,514,106.33</b>	<b>448,944,224.00</b>	<b>292,430,117.67</b>
<b>WUSHISHI LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		94,432,000.00	214,800,000.00	120,368,000.00
Economic Sector		184,035,000.00	189,950,810.00	5,915,810.00
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		4,398,698.00	33,500,000.00	29,101,302.00
<b>Total Overhead Cost</b>		<b>282,865,698.00</b>	<b>438,250,810.00</b>	<b>155,385,112.00</b>
<b>TOTAL OVERHEAD COST ZONE C</b>		<b>2,118,451,870.63</b>	<b>4,340,767,361.00</b>	<b>2,222,315,490.37</b>
<b>TOTAL OVERHEAD COST FOR ALL ZONE</b>		<b>5,608,229,817.92</b>	<b>9,298,152,506.88</b>	<b>3,689,922,688.96</b>



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

7 CONSOLIDATED REVENUE FUND CHARGES (INCL. SERVICE WIDE VOTES)				
<b>ZONE A</b>				
<b>AGAIE LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Monthly Pension		324,111,975.96	370,082,954.00	45,970,978.04
<b>Total Consolidated Revenue Fund Charges</b>		<b>324,111,975.96</b>	<b>370,082,954.00</b>	<b>45,970,978.04</b>
<b>BIDA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Monthly Pension		454,754,844.82	500,801,003.00	46,046,158.18
<b>Total Consolidated Revenue Fund Charges</b>		<b>454,754,844.82</b>	<b>500,801,003.00</b>	<b>46,046,158.18</b>
<b>EDATI LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Monthly Pension		128,772,569.33	110,550,900.00	- 18,221,669.33
<b>Total Consolidated Revenue Fund Charges</b>		<b>128,772,569.33</b>	<b>110,550,900.00</b>	<b>- 18,221,669.33</b>
<b>GBAKO LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Monthly Pension		221,475,736.64	210,729,415.00	- 10,746,321.64
<b>Total Consolidated Revenue Fund Charges</b>		<b>221,475,736.64</b>	<b>210,729,415.00</b>	<b>- 10,746,321.64</b>
<b>KATCHA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Monthly Pension		200,110,590.46	210,718,049.00	10,607,458.54
<b>Total Consolidated Revenue Fund Charges</b>		<b>200,110,590.46</b>	<b>210,718,049.00</b>	<b>10,607,458.54</b>
<b>LAPAI LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Monthly Pension		264,341,832.92	273,999,206.00	9,657,373.08
<b>Total Consolidated Revenue Fund Charges</b>		<b>264,341,832.92</b>	<b>273,999,206.00</b>	<b>9,657,373.08</b>
<b>LAVUN LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Monthly Pension		367,935,331.19	215,006,784.00	- 152,928,547.19
<b>Total Consolidated Revenue Fund Charges</b>		<b>367,935,331.19</b>	<b>215,006,784.00</b>	<b>- 152,928,547.19</b>
<b>MOKWA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Monthly Pension		226,021,694.96	215,006,784.00	- 11,014,910.96
<b>Total Consolidated Revenue Fund Charges</b>		<b>226,021,694.96</b>	<b>215,006,784.00</b>	<b>- 11,014,910.96</b>
<b>Total Consolidated Revenue Fund Charges Zone A</b>		<b>2,187,524,576.28</b>	<b>2,106,895,095.00</b>	<b>- 80,629,481.28</b>



**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

<b>ZONE B</b>				
<b>BOSSO LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Monthly Pension		281,665,484.62	298,372,090.00	16,706,605.38
<b>Total Consolidated Revenue Fund Charges</b>		<b>281,665,484.62</b>	<b>298,372,090.00</b>	<b>16,706,605.38</b>
<b>GURARA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Monthly Pension		143,618,517.98	132,231,507.00	- 11,387,010.98
<b>Total Consolidated Revenue Fund Charges</b>		<b>143,618,517.98</b>	<b>132,231,507.00</b>	<b>- 11,387,010.98</b>
<b>MINNA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Monthly Pension		598,903,777.08	491,907,484.00	- 106,996,293.08
<b>Total Consolidated Revenue Fund Charges</b>		<b>598,903,777.08</b>	<b>491,907,484.00</b>	<b>- 106,996,293.08</b>
<b>MUNYA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Monthly Pension		73,865,209.50	70,935,195.00	- 2,930,014.50
<b>Total Consolidated Revenue Fund Charges</b>		<b>73,865,209.50</b>	<b>70,935,195.00</b>	<b>- 2,930,014.50</b>
<b>PAIKORO LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Monthly Pension		330,632,645.73	280,440,287.00	- 50,192,358.73
<b>Total Consolidated Revenue Fund Charges</b>		<b>330,632,645.73</b>	<b>280,440,287.00</b>	<b>- 50,192,358.73</b>
<b>SHIRORO LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Monthly Pension		452,627,365.46	290,941,979.00	- 161,685,386.46
<b>Total Consolidated Revenue Fund Charges</b>		<b>452,627,365.46</b>	<b>290,941,979.00</b>	<b>- 161,685,386.46</b>
<b>SULEJA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Monthly Pension		210,192,340.53	190,824,529.00	- 19,367,811.53
<b>Total Consolidated Revenue Fund Charges</b>		<b>210,192,340.53</b>	<b>190,824,529.00</b>	<b>- 19,367,811.53</b>
<b>TAFA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Monthly Pension		110,979,350.26	86,303,889.00	- 24,675,461.26
<b>Total Consolidated Revenue Fund Charges</b>		<b>110,979,350.26</b>	<b>86,303,889.00</b>	<b>- 24,675,461.26</b>
<b>Total Consolidated Revenue Fund Charges Zone B</b>		<b>2,202,484,691.16</b>	<b>1,841,956,960.00</b>	<b>- 360,527,731.16</b>





**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

**NOTES**

<b>Zone C</b>					
<b>AGWARA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Monthly Pension		77,665,340.26	66,942,772.00	-	10,722,568.26
<b>Total Consolidated Revenue Fund Charges</b>		<b>77,665,340.26</b>	<b>66,942,772.00</b>	<b>-</b>	<b>10,722,568.26</b>
<b>BORGU LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Monthly Pension		252,610,013.14	268,892,726.00		16,282,712.86
<b>Total Consolidated Revenue Fund Charges</b>		<b>252,610,013.14</b>	<b>268,892,726.00</b>		<b>16,282,712.86</b>
<b>KONTAGORA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Monthly Pension		130,535,598.73	140,566,104.00		10,030,505.27
<b>Total Consolidated Revenue Fund Charges</b>		<b>130,535,598.73</b>	<b>140,566,104.00</b>		<b>10,030,505.27</b>
<b>MAGAMA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Monthly Pension		189,933,691.46	174,702,894.00	-	15,230,797.46
<b>Total Consolidated Revenue Fund Charges</b>		<b>189,933,691.46</b>	<b>174,702,894.00</b>	<b>-</b>	<b>15,230,797.46</b>
<b>MARIGA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Monthly Pension		134,975,077.54	219,421,736.00		84,446,658.46
<b>Total Consolidated Revenue Fund Charges</b>		<b>134,975,077.54</b>	<b>219,421,736.00</b>		<b>84,446,658.46</b>
<b>MASHEGU LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Monthly Pension		62,188,957.61	70,627,120.00		8,438,162.39
<b>Total Consolidated Revenue Fund Charges</b>		<b>62,188,957.61</b>	<b>70,627,120.00</b>		<b>8,438,162.39</b>
<b>RAFI LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Monthly Pension		231,544,742.61	240,912,066.00		9,367,323.39
<b>Total Consolidated Revenue Fund Charges</b>		<b>231,544,742.61</b>	<b>240,912,066.00</b>		<b>9,367,323.39</b>
<b>RIJAU LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Monthly Pension		199,758,965.78	200,668,795.00		909,829.22
<b>Total Consolidated Revenue Fund Charges</b>		<b>199,758,965.78</b>	<b>200,668,795.00</b>		<b>909,829.22</b>
<b>WUSHISHI LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Monthly Pension		110,979,350.26	117,850,462.00		6,871,111.74
<b>Total Consolidated Revenue Fund Charges</b>		<b>110,979,350.26</b>	<b>117,850,462.00</b>		<b>6,871,111.74</b>
<b>Total Consolidated Revenue Fund Charges Zone C</b>		<b>1,390,191,737.39</b>	<b>1,500,584,675.00</b>		<b>110,392,937.61</b>
<b>Total Consolidated Revenue Fund Charges For All Zones</b>		<b>5,780,201,004.83</b>	<b>5,449,436,730.00</b>	<b>-</b>	<b>330,764,274.83</b>



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

8 SUBVENTIONS TO PARASTATALS (ACCORDING TO SECTORS-LIST)				
<b>ZONE A</b>				
<b>AGAIE LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Administrative Sector	28,800,000.00	28,800,000.00	-	
Economic Sector	-	-	-	
Law and Justice Sector	-	-	-	
Regional Sector	-	-	-	
Social Sector	-	-	-	
<b>Total Subventions to Parastatals</b>	<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>	
<b>BIDA LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Administrative Sector	28,800,000.00	28,800,000.00	-	
Economic Sector	-	-	-	
Law and Justice Sector	-	-	-	
Regional Sector	-	-	-	
Social Sector	-	-	-	
<b>Total Subventions to Parastatals</b>	<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>	
<b>EDATI LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Administrative Sector	28,800,000.00	28,800,000.00	-	
Economic Sector	-	-	-	
Law and Justice Sector	-	-	-	
Regional Sector	-	-	-	
Social Sector	-	-	-	
<b>Total Subventions to Parastatals</b>	<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>	
<b>GBAKO LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Administrative Sector	28,800,000.00	28,800,000.00	-	
Economic Sector	-	-	-	
Law and Justice Sector	-	-	-	
Regional Sector	-	-	-	
Social Sector	-	-	-	
<b>Total Subventions to Parastatals</b>	<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>	
<b>KATCHA LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Administrative Sector	28,800,000.00	28,800,000.00	-	
Economic Sector	-	-	-	
Law and Justice Sector	-	-	-	
Regional Sector	-	-	-	
Social Sector	-	-	-	
<b>Total Subventions to Parastatals</b>	<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>	
<b>LAPAI LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Administrative Sector	28,800,000.00	28,800,000.00	-	
Economic Sector	-	-	-	
Law and Justice Sector	-	-	-	
Regional Sector	-	-	-	
Social Sector	-	-	-	
<b>Total Subventions to Parastatals</b>	<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>	
<b>LAVUN LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Administrative Sector	28,800,000.00	28,800,000.00	-	
Economic Sector	-	-	-	
Law and Justice Sector	-	-	-	
Regional Sector	-	-	-	
Social Sector	-	-	-	
<b>Total Subventions to Parastatals</b>	<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>	
<b>MOKWA LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Administrative Sector	28,800,000.00	28,800,000.00	-	
Economic Sector	-	-	-	
Law and Justice Sector	-	-	-	
Regional Sector	-	-	-	
Social Sector	-	-	-	
<b>Total Subventions to Parastatals</b>	<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>	
<b>TOTAL SUBVENTIONS TO PARASTATALS ZONE A</b>	<b>230,400,000.00</b>	<b>230,400,000.00</b>	<b>-</b>	



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

<b>ZONE B</b>				
<b>BOSSO LOCAL GOVERNMENT</b>			<b>Actual</b>	<b>Total Budget</b>
				<b>Variance</b>
Administrative Sector			28,800,000.00	28,800,000.00
Economic Sector			-	-
Law and Justice Sector			-	-
Regional Sector			-	-
Social Sector			-	-
<b>Total Subventions to Parastatals</b>			<b>28,800,000.00</b>	<b>28,800,000.00</b>
<b>GURARA LOCAL GOVERNMENT</b>			<b>Actual</b>	<b>Total Budget</b>
				<b>Variance</b>
Administrative Sector			28,800,000.00	28,800,000.00
Economic Sector			-	-
Law and Justice Sector			-	-
Regional Sector			-	-
Social Sector			-	-
<b>Total Subventions to Parastatals</b>			<b>28,800,000.00</b>	<b>28,800,000.00</b>
<b>MINNA LOCAL GOVERNMENT</b>			<b>Actual</b>	<b>Total Budget</b>
				<b>Variance</b>
Administrative Sector			28,800,000.00	28,800,000.00
Economic Sector			-	-
Law and Justice Sector			-	-
Regional Sector			-	-
Social Sector			-	-
<b>Total Subventions to Parastatals</b>			<b>28,800,000.00</b>	<b>28,800,000.00</b>
<b>MUNYA LOCAL GOVERNMENT</b>			<b>Actual</b>	<b>Total Budget</b>
				<b>Variance</b>
Administrative Sector			28,800,000.00	28,800,000.00
Economic Sector			-	-
Law and Justice Sector			-	-
Regional Sector			-	-
Social Sector			-	-
<b>Total Subventions to Parastatals</b>			<b>28,800,000.00</b>	<b>28,800,000.00</b>
<b>PAIKORO LOCAL GOVERNMENT</b>			<b>Actual</b>	<b>Total Budget</b>
				<b>Variance</b>
Administrative Sector			28,800,000.00	28,800,000.00
Economic Sector			-	-
Law and Justice Sector			-	-
Regional Sector			-	-
Social Sector			-	-
<b>Total Subventions to Parastatals</b>			<b>28,800,000.00</b>	<b>28,800,000.00</b>
<b>SHIRORO LOCAL GOVERNMENT</b>			<b>Actual</b>	<b>Total Budget</b>
				<b>Variance</b>
Administrative Sector			28,800,000.00	28,800,000.00
Economic Sector			-	-
Law and Justice Sector			-	-
Regional Sector			-	-
Social Sector			-	-
<b>Total Subventions to Parastatals</b>			<b>28,800,000.00</b>	<b>28,800,000.00</b>
<b>SULEJA LOCAL GOVERNMENT</b>			<b>Actual</b>	<b>Total Budget</b>
				<b>Variance</b>
Administrative Sector			28,800,000.00	28,800,000.00
Economic Sector			-	-
Law and Justice Sector			-	-
Regional Sector			-	-
Social Sector			-	-
<b>Total Subventions to Parastatals</b>			<b>28,800,000.00</b>	<b>28,800,000.00</b>
<b>TAFA LOCAL GOVERNMENT</b>			<b>Actual</b>	<b>Total Budget</b>
				<b>Variance</b>
Administrative Sector			28,800,000.00	28,800,000.00
Economic Sector			-	-
Law and Justice Sector			-	-
Regional Sector			-	-
Social Sector			-	-
<b>Total Subventions to Parastatals</b>			<b>28,800,000.00</b>	<b>28,800,000.00</b>
<b>TOTAL SUBVENTIONS TO PARASTATALS ZONE B</b>			<b>230,400,000.00</b>	<b>230,400,000.00</b>



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

<b>ZONE C</b>				
<b>AGWARA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		28,800,000.00	28,800,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		-	-	-
<b>Total Subventions to Parastatals</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>BORGU LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		28,800,000.00	28,800,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		-	-	-
<b>Total Subventions to Parastatals</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>KONTAGORA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		28,800,000.00	28,800,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		-	-	-
<b>Total Subventions to Parastatals</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>MAGAMA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		28,800,000.00	28,800,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		-	-	-
<b>Total Subventions to Parastatals</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>MARIGA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		28,800,000.00	28,800,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		-	-	-
<b>Total Subventions to Parastatals</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>MASHEGU LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		28,800,000.00	28,800,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		-	-	-
<b>Total Subventions to Parastatals</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>RAFI LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		28,800,000.00	28,800,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		-	-	-
<b>Total Subventions to Parastatals</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>RIJAU LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		28,800,000.00	28,800,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		-	-	-
<b>Total Subventions to Parastatals</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>WUSHISHI LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		28,800,000.00	28,800,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		-	-	-
<b>Total Subventions to Parastatals</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>TOTAL SUBVENTIONS TO PARASTATALS ZONE C</b>		<b>259,200,000.00</b>	<b>259,200,000.00</b>	<b>-</b>
<b>TOTAL SUBVENTIONS TO PARASTATALS FOR ALL ZONES</b>		<b>720,000,000.00</b>	<b>720,000,000.00</b>	<b>-</b>



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

<b>9 OTHER OPERATING ACTIVITIES</b>				
<b>ZONE A</b>				
<b>AGAIE LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	316,445,432.54	250,000,000.00	-	66,445,432.54
Economic Sector	193,696,270.01	400,000,000.00	-	206,303,729.99
Law and Justice Sector	-	-	-	-
Regional Sector	-	-	-	-
Social Sector	444,670,504.12	25,000,000.00	-	419,670,504.12
<b>Total Other Operating Activities</b>	<b>954,812,206.67</b>	<b>675,000,000.00</b>	<b>-</b>	<b>279,812,206.67</b>
<b>BIDA LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	280,805,432.54	250,000,000.00	-	30,805,432.54
Economic Sector	193,696,270.01	280,000,000.00	-	86,303,729.99
Law and Justice Sector	-	-	-	-
Regional Sector	-	-	-	-
Social Sector	441,426,324.84	325,000,000.00	-	116,426,324.84
<b>Total Other Operating Activities</b>	<b>915,928,027.39</b>	<b>855,000,000.00</b>	<b>-</b>	<b>60,928,027.39</b>
<b>EDATI LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	280,205,432.54	172,723,492.00	-	107,481,940.54
Economic Sector	243,186,177.92	290,000,000.00	-	46,813,822.08
Law and Justice Sector	-	-	-	-
Regional Sector	-	-	-	-
Social Sector	440,486,713.04	425,000,000.00	-	15,486,713.04
<b>Total Other Operating Activities</b>	<b>963,878,323.50</b>	<b>887,723,492.00</b>	<b>-</b>	<b>76,154,831.50</b>
<b>GBAKO LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	79,425,317.89	80,000,000.00	-	574,682.11
Economic Sector	193,696,270.01	180,000,000.00	-	13,696,270.01
Law and Justice Sector	-	-	-	-
Regional Sector	-	-	-	-
Social Sector	447,148,850.88	425,000,000.00	-	22,148,850.88
<b>Total Other Operating Activities</b>	<b>720,270,438.78</b>	<b>685,000,000.00</b>	<b>-</b>	<b>35,270,438.78</b>
<b>KATCHA LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	280,325,432.54	200,143,573.00	-	80,181,859.54
Economic Sector	193,696,270.01	200,000,000.00	-	6,303,729.99
Law and Justice Sector	-	-	-	-
Regional Sector	-	-	-	-
Social Sector	451,416,591.04	425,000,000.00	-	26,416,591.04
<b>Total Other Operating Activities</b>	<b>925,438,293.59</b>	<b>825,143,573.00</b>	<b>-</b>	<b>100,294,720.59</b>
<b>LAPAI LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	316,325,432.54	250,000,000.00	-	66,325,432.54
Economic Sector	193,696,270.01	200,000,000.00	-	6,303,729.99
Law and Justice Sector	-	-	-	-
Regional Sector	-	-	-	-
Social Sector	442,973,149.54	425,000,000.00	-	17,973,149.54
<b>Total Other Operating Activities</b>	<b>952,994,852.09</b>	<b>875,000,000.00</b>	<b>-</b>	<b>77,994,852.09</b>
<b>LAVUN LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	280,565,432.54	200,000,000.00	-	80,565,432.54
Economic Sector	193,696,270.01	200,000,000.00	-	6,303,729.99
Law and Justice Sector	-	-	-	-
Regional Sector	-	-	-	-
Social Sector	446,613,019.56	425,000,000.00	-	21,613,019.56
<b>Total Other Operating Activities</b>	<b>920,874,722.11</b>	<b>825,000,000.00</b>	<b>-</b>	<b>95,874,722.11</b>
<b>MOKWA LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	280,445,432.54	150,000,000.00	-	130,445,432.54
Economic Sector	193,696,270.01	200,000,000.00	-	6,303,729.99
Law and Justice Sector	-	-	-	-
Regional Sector	-	-	-	-
Social Sector	446,613,019.56	425,000,000.00	-	21,613,019.56
<b>Total Other Operating Activities</b>	<b>920,754,722.11</b>	<b>775,000,000.00</b>	<b>-</b>	<b>145,754,722.11</b>
<b>Total Other Operating Activities Zone A</b>	<b>7,274,951,586.25</b>	<b>6,402,867,065.00</b>	<b>-</b>	<b>872,084,521.25</b>





## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

<b>ZONE B</b>				
<b>BOSSO LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	281,405,432.54	217,000,000.00	-	64,405,432.54
Economic Sector	193,696,270.01	200,000,000.00		6,303,729.99
Law and Justice Sector	-	-		-
Regional Sector	-	-		-
Social Sector	447,980,513.10	325,000,000.00	-	122,980,513.10
<b>Total Other Operating Activities</b>	<b>923,082,215.65</b>	<b>742,000,000.00</b>	-	<b>181,082,215.65</b>
<b>GURARA LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	87,425,317.81	125,760,400.00		38,335,082.19
Economic Sector	193,696,270.01	190,000,000.00	-	3,696,270.01
Law and Justice Sector	-	-		-
Regional Sector	-	-		-
Social Sector	445,778,696.68	425,000,000.00	-	20,778,696.68
<b>Total Other Operating Activities</b>	<b>726,900,284.50</b>	<b>740,760,400.00</b>		<b>13,860,115.50</b>
<b>MINNA LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	281,645,432.54	291,746,135.00		10,100,702.46
Economic Sector	193,696,270.01	200,000,000.00		6,303,729.99
Law and Justice Sector	-	-		-
Regional Sector	-	-		-
Social Sector	433,875,271.13	425,000,000.00	-	8,875,271.13
<b>Total Other Operating Activities</b>	<b>909,216,973.68</b>	<b>916,746,135.00</b>		<b>7,529,161.32</b>
<b>MUNYA LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	281,525,432.54	180,000,000.00	-	101,525,432.54
Economic Sector	243,581,879.31	290,000,000.00		46,418,120.69
Law and Justice Sector	-	-		-
Regional Sector	-	-		-
Social Sector	433,875,271.13	425,000,000.00	-	8,875,271.13
<b>Total Other Operating Activities</b>	<b>958,982,582.98</b>	<b>895,000,000.00</b>	-	<b>63,982,582.98</b>
<b>PAIKORO LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	281,645,432.54	150,000,000.00	-	131,645,432.54
Economic Sector	193,696,270.01	200,000,000.00		6,303,729.99
Law and Justice Sector	-	-		-
Regional Sector	-	-		-
Social Sector	433,875,271.13	425,000,000.00	-	8,875,271.13
<b>Total Other Operating Activities</b>	<b>909,216,973.68</b>	<b>775,000,000.00</b>	-	<b>134,216,973.68</b>
<b>SHIRORO LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	282,125,432.54	200,000,000.00	-	82,125,432.54
Economic Sector	193,696,270.01	250,000,000.00		56,303,729.99
Law and Justice Sector	-	-		-
Regional Sector	-	-		-
Social Sector	433,875,271.13	440,000,000.00		6,124,728.87
<b>Total Other Operating Activities</b>	<b>909,696,973.68</b>	<b>890,000,000.00</b>	-	<b>19,696,973.68</b>
<b>SULEJA LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	276,228,214.11	190,000,000.00	-	86,228,214.11
Economic Sector	243,581,879.31	270,000,000.00		26,418,120.69
Law and Justice Sector	-	-		-
Regional Sector	-	-		-
Social Sector	433,875,271.13	420,000,000.00	-	13,875,271.13
<b>Total Other Operating Activities</b>	<b>953,685,364.55</b>	<b>880,000,000.00</b>	-	<b>73,685,364.55</b>
<b>TAFA LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	280,325,432.54	258,000,000.00	-	22,325,432.54
Economic Sector	243,581,879.31	300,000,000.00		56,418,120.69
Law and Justice Sector	-	-		-
Regional Sector	-	-		-
Social Sector	433,875,271.13	420,000,000.00	-	13,875,271.13
<b>Total Other Operating Activities</b>	<b>957,782,582.98</b>	<b>978,000,000.00</b>		<b>20,217,417.02</b>
<b>Total Other Operating Activities Zone B</b>	<b>7,248,563,951.71</b>	<b>6,817,506,535.00</b>	-	<b>431,057,416.71</b>



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

<b>ZONE C</b>				
<b>AGWARA LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	97,425,317.89	250,000,000.00		152,574,682.11
Economic Sector	243,581,879.29	192,000,000.00	-	51,581,879.29
Law and Justice Sector	-	-		-
Regional Sector	-	-		-
Social Sector	471,605,156.52	425,000,000.00	-	46,605,156.52
<b>Total Other Operating Activities</b>	<b>812,612,353.70</b>	<b>867,000,000.00</b>		<b>54,387,646.30</b>
<b>BORGU LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	298,325,432.54	200,000,000.00	-	98,325,432.54
Economic Sector	243,581,879.39	200,000,000.00	-	43,581,879.39
Law and Justice Sector	-	-		-
Regional Sector	-	-		-
Social Sector	446,110,556.98	325,000,000.00	-	121,110,556.98
<b>Total Other Operating Activities</b>	<b>988,017,868.91</b>	<b>725,000,000.00</b>	-	<b>263,017,868.91</b>
<b>KONTAGORA LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	280,565,432.54	250,000,000.00	-	30,565,432.54
Economic Sector	243,581,879.29	200,000,000.00	-	43,581,879.29
Law and Justice Sector	-	-		-
Regional Sector	-	-		-
Social Sector	440,326,772.88	425,000,000.00	-	15,326,772.88
<b>Total Other Operating Activities</b>	<b>964,474,084.71</b>	<b>875,000,000.00</b>	-	<b>89,474,084.71</b>
<b>MAGAMA LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	280,445,432.54	250,000,000.00	-	30,445,432.54
Economic Sector	243,581,879.31	280,000,000.00	-	36,418,120.69
Law and Justice Sector	-	-		-
Regional Sector	-	-		-
Social Sector	439,094,171.26	425,000,000.00	-	14,094,171.26
<b>Total Other Operating Activities</b>	<b>963,121,483.11</b>	<b>955,000,000.00</b>	-	<b>8,121,483.11</b>
<b>MARIGA LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	280,445,432.54	200,000,000.00	-	80,445,432.54
Economic Sector	243,581,879.31	290,000,000.00	-	46,418,120.69
Law and Justice Sector	-	-		-
Regional Sector	-	-		-
Social Sector	445,901,754.10	425,000,000.00	-	20,901,754.10
<b>Total Other Operating Activities</b>	<b>969,929,065.95</b>	<b>915,000,000.00</b>	-	<b>54,929,065.95</b>
<b>MASHEGU LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	681,105,547.19	550,000,000.00	-	131,105,547.19
Economic Sector	243,581,879.31	290,000,000.00	-	46,418,120.69
Law and Justice Sector	-	-		-
Regional Sector	-	-		-
Social Sector	433,875,271.13	425,000,000.00	-	8,875,271.13
<b>Total Other Operating Activities</b>	<b>1,358,562,697.63</b>	<b>1,265,000,000.00</b>	-	<b>93,562,697.63</b>
<b>RAFI LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	316,445,432.54	320,000,000.00	-	3,554,567.46
Economic Sector	243,581,879.31	290,000,000.00	-	46,418,120.69
Law and Justice Sector	-	-		-
Regional Sector	-	-		-
Social Sector	433,875,271.13	425,000,000.00	-	8,875,271.13
<b>Total Other Operating Activities</b>	<b>993,902,582.98</b>	<b>1,035,000,000.00</b>	-	<b>41,097,417.02</b>
<b>RIJAU LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	280,445,432.54	250,000,000.00	-	30,445,432.54
Economic Sector	243,581,879.31	220,000,000.00	-	23,581,879.31
Law and Justice Sector	-	-		-
Regional Sector	-	-		-
Social Sector	433,875,271.13	425,000,000.00	-	8,875,271.13
<b>Total Other Operating Activities</b>	<b>957,902,582.98</b>	<b>895,000,000.00</b>	-	<b>62,902,582.98</b>
<b>WUSHISHI LOCAL GOVERNMENT</b>				
	<b>Actual</b>	<b>Total Budget</b>		<b>Variance</b>
Administrative Sector	280,325,432.54	258,000,000.00	-	22,325,432.54
Economic Sector	243,581,879.31	320,000,000.00	-	76,418,120.69
Law and Justice Sector	-	-		-
Regional Sector	-	-		-
Social Sector	433,875,271.13	50,000,000.00	-	383,875,271.13
<b>Total Other Operating Activities</b>	<b>957,782,582.98</b>	<b>628,000,000.00</b>	-	<b>329,782,582.98</b>
<b>Total Other Operating Activities Zone C</b>	<b>8,966,305,302.96</b>	<b>8,160,000,000.00</b>	-	<b>806,305,302.96</b>
<b>Total Other Operating Activities For All Zones</b>	<b>23,489,820,840.91</b>	<b>21,380,373,600.00</b>	-	<b>2,109,447,240.91</b>



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

<b>10 OTHER TRANSFER</b>				
<b>ZONE A</b>				
	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
<b>AGAIE LOCAL GOVERNMENT</b>				
Administrative Sector	19,200,000.00	19,200,000.00	-	
Economic Sector	-	-	-	
Law and Justice Sector	-	-	-	
Regional Sector	-	-	-	
Social Sector	9,600,000.00	9,600,000.00	-	
<b>Total Other Transfer</b>	<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>	
<b>BIDA LOCAL GOVERNMENT</b>				
Administrative Sector	19,200,000.00	19,200,000.00	-	
Economic Sector	-	-	-	
Law and Justice Sector	-	-	-	
Regional Sector	-	-	-	
Social Sector	53,943,750.00	58,912,500.00	4,968,750.00	
<b>Total Other Transfer</b>	<b>73,143,750.00</b>	<b>78,112,500.00</b>	<b>4,968,750.00</b>	
<b>EDATA LOCAL GOVERNMENT</b>				
Administrative Sector	19,200,000.00	19,200,000.00	-	
Economic Sector	-	-	-	
Law and Justice Sector	-	-	-	
Regional Sector	-	-	-	
Social Sector	9,600,000.00	9,600,000.00	-	
<b>Total Other Transfer</b>	<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>	
<b>GBAKO LOCAL GOVERNMENT</b>				
Administrative Sector	19,200,000.00	19,200,000.00	-	
Economic Sector	-	-	-	
Law and Justice Sector	-	-	-	
Regional Sector	-	-	-	
Social Sector	9,600,000.00	9,600,000.00	-	
<b>Total Other Transfer</b>	<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>	
<b>KATCHA LOCAL GOVERNMENT</b>				
Administrative Sector	19,200,000.00	19,200,000.00	-	
Economic Sector	-	-	-	
Law and Justice Sector	-	-	-	
Regional Sector	-	-	-	
Social Sector	9,600,000.00	9,600,000.00	-	
<b>Total Other Transfer</b>	<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>	
<b>LAPAI LOCAL GOVERNMENT</b>				
Administrative Sector	19,200,000.00	19,200,000.00	-	
Economic Sector	-	-	-	
Law and Justice Sector	-	-	-	
Regional Sector	-	-	-	
Social Sector	9,600,000.00	9,600,000.00	-	
<b>Total Other Transfer</b>	<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>	
<b>LAVUN LOCAL GOVERNMENT</b>				
Administrative Sector	19,200,000.00	19,200,000.00	-	
Economic Sector	-	-	-	
Law and Justice Sector	-	-	-	
Regional Sector	-	-	-	
Social Sector	9,600,000.00	9,600,000.00	-	
<b>Total Other Transfer</b>	<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>	
<b>MOKWA LOCAL GOVERNMENT</b>				
Administrative Sector	19,200,000.00	19,200,000.00	-	
Economic Sector	-	-	-	
Law and Justice Sector	-	-	-	
Regional Sector	-	-	-	
Social Sector	9,600,000.00	9,600,000.00	-	
<b>Total Other Transfer</b>	<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>	
<b>TOTAL OTHER TRANSFER ZONE A</b>	<b>274,743,750.00</b>	<b>279,712,500.00</b>	<b>4,968,750.00</b>	



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

<b>ZONE B</b>				
<b>BOSSO LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		19,200,000.00	19,200,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		60,000,000.00	69,600,000.00	9,600,000.00
<b>Total Other Transfer</b>		<b>79,200,000.00</b>	<b>88,800,000.00</b>	<b>9,600,000.00</b>
<b>GURARA LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		19,200,000.00	19,200,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		9,600,000.00	9,600,000.00	-
<b>Total Other Transfer</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>MINNA LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		19,200,000.00	19,200,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		69,600,000.00	69,600,000.00	-
<b>Total Other Transfer</b>		<b>88,800,000.00</b>	<b>88,800,000.00</b>	<b>-</b>
<b>MUNYA LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		19,200,000.00	19,200,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		9,600,000.00	9,600,000.00	-
<b>Total Other Transfer</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>PAIKORO LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		19,200,000.00	19,200,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		9,600,000.00	9,600,000.00	-
<b>Total Other Transfer</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>SHIRORO LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		19,200,000.00	19,200,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		9,600,000.00	9,600,000.00	-
<b>Total Other Transfer</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>SULEJA LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		19,200,000.00	19,200,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		170,850,000.00	170,850,000.00	-
<b>Total Other Transfer</b>		<b>190,050,000.00</b>	<b>190,050,000.00</b>	<b>-</b>
<b>TAFA LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		19,200,000.00	19,200,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		9,600,000.00	9,600,000.00	-
<b>Total Other Transfer</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>TOTAL OTHER TRANSFER ZONE B</b>		<b>502,050,000.00</b>	<b>511,650,000.00</b>	<b>9,600,000.00</b>



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

<b>ZONE C</b>				
<b>AGWARA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		19,200,000.00	19,200,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		9,600,000.00	9,600,000.00	-
<b>Total Other Transfer</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>BORGU LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		19,200,000.00	19,200,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		9,600,000.00	9,600,000.00	-
<b>Total Other Transfer</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>KONTAGORA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		19,200,000.00	19,200,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		71,055,000.00	84,655,000.00	13,600,000.00
<b>Total Other Transfer</b>		<b>90,255,000.00</b>	<b>103,855,000.00</b>	<b>13,600,000.00</b>
<b>MAGAMA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		19,200,000.00	19,200,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		9,600,000.00	9,600,000.00	-
<b>Total Other Transfer</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>MARIGA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		19,200,000.00	19,200,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		20,940,000.00	20,940,000.00	-
<b>Total Other Transfer</b>		<b>40,140,000.00</b>	<b>40,140,000.00</b>	<b>-</b>
<b>MASHEGU LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		19,200,000.00	19,200,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		9,600,000.00	9,600,000.00	-
<b>Total Other Transfer</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>RAFI LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		19,200,000.00	19,200,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		9,600,000.00	9,600,000.00	-
<b>Total Other Transfer</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>RIJAU LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		19,200,000.00	19,200,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		9,600,000.00	9,600,000.00	-
<b>Total Other Transfer</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>WUSHISHI LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		19,200,000.00	19,200,000.00	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		9,600,000.00	9,600,000.00	-
<b>Total Other Transfer</b>		<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>
<b>TOTAL OTHER TRANSFER ZONE C</b>		<b>331,995,000.00</b>	<b>345,595,000.00</b>	<b>13,600,000.00</b>
<b>TOTAL OTHER TRANSFER FOR ALL ZONES</b>		<b>1,108,788,750.00</b>	<b>1,136,957,500.00</b>	<b>198,000,000.00</b>

## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

<b>11 DETAILS OF AID &amp; GRANTS RECEIVED</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	<i>Bilateral</i>	-	-	-
	<i>Multi Lateral</i>	-	-	-
	<i>ETC</i>	-	-	-
	<b>Total Details of Aid &amp; Grants Received</b>	-	-	-
<b>12 A - DETAILS OF TOTAL CAPITAL EXPENDITURES (ACCORDING TO SECTORS)</b>				
<b>ZONE A</b>				
<b>AGAIE LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	Administrative Sector	16,500,000.00	85,376,365.00	68,876,365.00
	Economic Sector	300,000.00	103,722,577.00	103,422,577.00
	Law and Justice Sector	-	-	-
	Regional Sector	-	-	-
	Social Sector	2,200,000.00	16,010,968.00	13,810,968.00
	<b>Total Details of Capital Expenditures</b>	<b>19,000,000.00</b>	<b>205,109,910.00</b>	<b>186,109,910.00</b>
<b>BIDA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	Administrative Sector	24,563,950.00	120,000,000.00	95,436,050.00
	Economic Sector	5,515,000.00	176,500,000.00	170,985,000.00
	Law and Justice Sector	-	-	-
	Regional Sector	-	-	-
	Social Sector	5,500,000.00	135,396,312.00	129,896,312.00
	<b>Total Details of Capital Expenditures</b>	<b>35,578,950.00</b>	<b>431,896,312.00</b>	<b>396,317,362.00</b>
<b>EDATI LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	Administrative Sector	5,000,000.00	340,000,000.00	335,000,000.00
	Economic Sector	5,000,000.00	335,045,550.00	330,045,550.00
	Law and Justice Sector	-	-	-
	Regional Sector	-	-	-
	Social Sector	-	61,500,000.00	61,500,000.00
	<b>Total Details of Capital Expenditures</b>	<b>10,000,000.00</b>	<b>736,545,550.00</b>	<b>726,545,550.00</b>
<b>GBAKO LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	Administrative Sector	6,055,000.00	36,000,000.00	29,945,000.00
	Economic Sector	-	181,000,000.00	181,000,000.00
	Law and Justice Sector	-	-	-
	Regional Sector	-	-	-
	Social Sector	2,800,000.00	34,094,460.00	31,294,460.00
	<b>Total Details of Capital Expenditures</b>	<b>8,855,000.00</b>	<b>251,094,460.00</b>	<b>242,239,460.00</b>
<b>KATCHA LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	Administrative Sector	7,817,138.00	85,440,000.00	77,622,862.00
	Economic Sector	-	47,500,000.00	47,500,000.00
	Law and Justice Sector	-	-	-
	Regional Sector	-	-	-
	Social Sector	872,000.00	72,500,000.00	71,628,000.00
	<b>Total Details of Capital Expenditures</b>	<b>8,689,138.00</b>	<b>205,440,000.00</b>	<b>196,750,862.00</b>
<b>LAPAI LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	Administrative Sector	47,084,000.00	62,408,354.00	15,324,354.00
	Economic Sector	69,920,500.00	159,485,735.00	89,565,235.00
	Law and Justice Sector	-	-	-
	Regional Sector	-	-	-
	Social Sector	235,576,000.00	83,179,130.00	152,396,870.00
	<b>Total Details of Capital Expenditures</b>	<b>352,580,500.00</b>	<b>305,073,219.00</b>	<b>47,507,281.00</b>





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**NOTES**

<b>LAVUN LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		81,889,025.00	213,805,820.88	131,916,795.88
Economic Sector		-	48,051,513.12	48,051,513.12
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		-	44,000,000.00	44,000,000.00
<b>Total Details of Capital Expenditures</b>		<b>81,889,025.00</b>	<b>305,857,334.00</b>	<b>223,968,309.00</b>
<b>MOKWA LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		-	240,350,234.00	240,350,234.00
Economic Sector		22,473,192.00	249,410,196.00	226,937,004.00
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		11,937,469.19	293,934,288.00	281,996,818.81
<b>Total Details of Capital Expenditures</b>		<b>34,410,661.19</b>	<b>783,694,718.00</b>	<b>749,284,056.81</b>
<b>Total Details of Capital Expenditures Zone A</b>		<b>551,003,274.19</b>	<b>3,224,711,503.00</b>	<b>2,673,708,228.81</b>
<b>Summary of capital expenditure Zone A</b>				
Administrative Sector		188,909,113.00	1,183,380,773.88	994,471,660.88
Economic Sector		103,208,692.00	1,300,715,571.12	1,197,506,879.12
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		258,885,469.19	740,615,158.00	481,729,688.81
<b>Summary total</b>		<b>551,003,274.19</b>	<b>3,224,711,503.00</b>	<b>2,673,708,228.81</b>



**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

**NOTES**

<b>ZONE B</b>					
<b>BOSSO LOCAL GOVERNMENT</b>					
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Administrative Sector		-	76,260,000.00	76,260,000.00	
Economic Sector		7,000,000.00	45,014,672.11	38,014,672.11	
Law and Justice Sector		-	-	-	
Regional Sector		-	-	-	
Social Sector		72,406,000.00	86,150,000.00	13,744,000.00	
<b>Total Details of Capital Expenditures</b>		<b>79,406,000.00</b>	<b>207,424,672.11</b>	<b>128,018,672.11</b>	
<b>GURARA LOCAL GOVERNMENT</b>					
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Administrative Sector		14,500,000.00	211,078,318.00	196,578,318.00	
Economic Sector		-	526,400,000.00	526,400,000.00	
Law and Justice Sector		-	-	-	
Regional Sector		-	-	-	
Social Sector		-	189,000,000.00	189,000,000.00	
<b>Total Details of Capital Expenditures</b>		<b>14,500,000.00</b>	<b>926,478,318.00</b>	<b>911,978,318.00</b>	
<b>MINNA LOCAL GOVERNMENT</b>					
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Administrative Sector		70,655,000.00	92,000,000.00	21,345,000.00	
Economic Sector		39,000,000.00	208,680,457.00	169,680,457.00	
Law and Justice Sector		-	-	-	
Regional Sector		-	-	-	
Social Sector		97,825,000.00	135,979,364.00	38,154,364.00	
<b>Total Details of Capital Expenditures</b>		<b>207,480,000.00</b>	<b>436,659,821.00</b>	<b>229,179,821.00</b>	
<b>MUNYA LOCAL GOVERNMENT</b>					
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
Administrative Sector		-	149,037,960.00	149,037,960.00	
Economic Sector		-	189,312,355.00	189,312,355.00	
Law and Justice Sector		-	-	-	
Regional Sector		-	-	-	
Social Sector		30,000,000.00	170,856,937.00	140,856,937.00	
<b>Total Details of Capital Expenditures</b>		<b>30,000,000.00</b>	<b>509,207,252.00</b>	<b>479,207,252.00</b>	



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### NOTES

PAIKORO LOCAL GOVERNMENT		Actual	Total Budget	Variance
Administrative Sector		3,362,055.90	23,403,848.80	20,041,792.90
Economic Sector		2,864,500.00	65,898,225.00	63,033,725.00
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		5,858,600.00	38,670,853.40	32,812,253.40
<b>Total Details of Capital Expenditures</b>		<b>12,085,155.90</b>	<b>127,972,927.20</b>	<b>115,887,771.30</b>
SHIRORO LOCAL GOVERNMENT		Actual	Total Budget	Variance
Administrative Sector		-	100,305,197.00	100,305,197.00
Economic Sector		-	85,625,548.00	85,625,548.00
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		34,600,000.00	95,088,990.00	60,488,990.00
<b>Total Details of Capital Expenditures</b>		<b>34,600,000.00</b>	<b>281,019,735.00</b>	<b>246,419,735.00</b>
SULEJA LOCAL GOVERNMENT		Actual	Total Budget	Variance
Administrative Sector		24,006,325.76	175,021,757.00	151,015,431.24
Economic Sector		57,359,023.24	124,000,000.00	66,640,976.76
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		60,361,497.23	213,000,000.00	152,638,502.77
<b>Total Details of Capital Expenditures</b>		<b>141,726,846.23</b>	<b>512,021,757.00</b>	<b>370,294,910.77</b>
TAFAL LOCAL GOVERNMENT		Actual	Total Budget	Variance
Administrative Sector		6,900,000.00	90,420,495.00	83,520,495.00
Economic Sector		3,900,000.00	207,894,716.00	203,994,716.00
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		20,436,000.00	98,583,353.00	78,147,353.00
<b>Total Details of Capital Expenditures</b>		<b>31,236,000.00</b>	<b>396,898,564.00</b>	<b>365,662,564.00</b>
<b>Total Details of Capital Expenditures Zone B</b>		<b>551,034,002.13</b>	<b>3,397,683,046.31</b>	<b>2,846,649,044.18</b>
Summary of capital expenditure Zone B				
Administrative Sector		119,423,381.66	917,527,575.80	798,104,194.14
Economic Sector		110,123,523.24	1,452,825,973.11	1,342,702,449.87
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		321,487,097.23	1,027,329,497.40	705,842,400.17
<b>Summary total</b>		<b>551,034,002.13</b>	<b>3,397,683,046.31</b>	<b>2,846,649,044.18</b>



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

<b>ZONE C</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
<b>AGWARA LOCAL GOVERNMENT</b>				
Administrative Sector		3,604,000.00	110,650,000.00	107,046,000.00
Economic Sector		26,072,437.50	234,962,290.00	208,889,852.50
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		1,816,750.00	197,106,211.00	195,289,461.00
<b>Total Details of Capital Expenditures</b>		<b>31,493,187.50</b>	<b>542,718,501.00</b>	<b>511,225,313.50</b>
<b>BORGU LOCAL GOVERNMENT</b>				
Administrative Sector		14,969,565.00	294,488,705.00	279,519,140.00
Economic Sector		3,224,000.00	227,489,999.00	224,265,999.00
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		383,565.00	230,102,002.00	229,718,437.00
<b>Total Details of Capital Expenditures</b>		<b>18,577,130.00</b>	<b>752,080,706.00</b>	<b>733,503,576.00</b>
<b>KONTAGORA LOCAL GOVERNMENT</b>				
Administrative Sector		1,368,000.00	239,973,459.00	238,605,459.00
Economic Sector		11,860,000.00	127,785,023.00	115,925,023.00
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		25,029,854.03	101,320,169.00	76,290,314.97
<b>Total Details of Capital Expenditures</b>		<b>38,257,854.03</b>	<b>469,078,651.00</b>	<b>430,820,796.97</b>
<b>MAGAMA LOCAL GOVERNMENT</b>				
Administrative Sector		4,319,460.00	79,740,000.00	75,420,540.00
Economic Sector		8,339,965.00	214,000,000.00	205,660,035.00
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		1,759,505.00	201,622,639.00	199,863,134.00
<b>Total Details of Capital Expenditures</b>		<b>14,418,930.00</b>	<b>495,362,639.00</b>	<b>480,943,709.00</b>
<b>MARIGA LOCAL GOVERNMENT</b>				
Administrative Sector		15,350,000.00	122,869,609.00	107,519,609.00
Economic Sector		20,000,000.00	186,000,000.00	166,000,000.00
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		-	138,000,000.00	138,000,000.00
<b>Total Details of Capital Expenditures</b>		<b>35,350,000.00</b>	<b>446,869,609.00</b>	<b>411,519,609.00</b>



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

<b>MASHEGU LOCAL GOVERNMENT</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		52,315,689.48	241,082,000.00	188,766,310.52
Economic Sector		15,142,105.27	341,008,448.00	325,866,342.73
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		-	78,970,060.00	78,970,060.00
<b>Total Details of Capital Expenditures</b>		<b>67,457,794.75</b>	<b>661,060,508.00</b>	<b>593,602,713.25</b>
<b>RAFI LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		-	181,428,249.00	181,428,249.00
Economic Sector		-	166,004,803.00	166,004,803.00
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		9,634,800.00	178,610,018.00	168,975,218.00
<b>Total Details of Capital Expenditures</b>		<b>9,634,800.00</b>	<b>526,043,070.00</b>	<b>516,408,270.00</b>
<b>RIJAU LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		6,200,000.00	104,862,583.00	98,662,583.00
Economic Sector		11,285,257.00	150,518,233.00	139,232,976.00
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		-	203,270,907.00	203,270,907.00
<b>Total Details of Capital Expenditures</b>		<b>17,485,257.00</b>	<b>458,651,723.00</b>	<b>441,166,466.00</b>
<b>WUSHISHI LOCAL GOVERNMENT</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		1,958,531.75	197,261,610.00	195,303,078.25
Economic Sector		-	210,000,000.00	210,000,000.00
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		2,750,000.00	124,993,613.00	122,243,613.00
<b>Total Details of Capital Expenditures</b>		<b>4,708,531.75</b>	<b>532,255,223.00</b>	<b>527,546,691.25</b>
<b>Total Details of Capital Expenditures Zone C</b>		<b>237,383,485.03</b>	<b>4,884,120,630.00</b>	<b>4,646,737,144.97</b>
<b>Summary of capital expenditure Zone C</b>				
Administrative Sector		100,085,246.23	1,572,356,215.00	1,472,270,968.77
Economic Sector		95,923,764.77	1,857,768,796.00	1,761,845,031.23
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		41,374,474.03	1,453,995,619.00	1,412,621,144.97
<b>Summary total</b>		<b>237,383,485.03</b>	<b>4,884,120,630.00</b>	<b>4,646,737,144.97</b>
<b>Total Details of Capital Expenditures For All Zones</b>		<b>1,339,420,761.35</b>	<b>11,506,515,179.31</b>	<b>10,167,094,417.96</b>



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

<b>Summary of capital expenditure for All Zones</b>				
Administrative Sector		408,417,740.89	3,673,264,564.68	3,264,846,823.79
Economic Sector		309,255,980.01	4,611,310,340.23	4,302,054,360.22
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		621,747,040.45	3,221,940,274.40	2,600,193,233.95
<b>Summary total</b>		<b>1,339,420,761.35</b>	<b>11,506,515,179.31</b>	<b>10,167,094,417.96</b>
<b>B - Details of Capital Expenditures of Parastatals (Included in 12A above)</b>				
		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
Administrative Sector		-	-	-
Economic Sector		-	-	-
Law and Justice Sector		-	-	-
Regional Sector		-	-	-
Social Sector		-	-	-
<b>Total Details of Capital Expenditures of Parastatals</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>13 CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT</b>				
		<b>Amount 2023</b>	<b>Amount 2022</b>	
List all the Other Funds Cash Book Balances		-	-	
<b>14 CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES/SUB-TREASURY OFFICES</b>				
		<b>Amount 2023</b>	<b>Amount 2022</b>	
List all the FPO/Sub-Treasuries Cash Book Balances		-	-	
<b>15 CLOSING CASH BOOK BALANCE OF LOCAL GOVERNMENTS</b>				
		<b>Amount 2023</b>	<b>Amount 2022</b>	
AGAIE		7,345,575.59	332,640.28	
BIDA		46,420,835.26	3,870,248.36	
EDATI		5,444,279.15	153,091.64	
GBAKO		1,806,620.63	214,029.16	
KATCHA		18,363,594.89	124,130.57	
LAPAI		82,528,385.64	23,011,161.36	
LAVUN		801,356.51	4,632,169.47	
MOKWA		6,818,702.35	6,743,904.41	
<b>Total Details of Cash Book Balances Zone A</b>		<b>169,529,350.02</b>	<b>39,081,375.26</b>	



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

BOSSO		7,401,705.83	684,767.39	
GURARA		13,130,643.13	249,335.61	
MINNA		9,563,667.84	324,284,773.35	
MUNYA		6,813,721.51	117,234.39	
PAIKORO		5,515,646.11	4,937,622.54	
SHIRORO		17,558,666.29	2,539,716.91	
SULEJA		5,608,925.94	10,581,511.78	
TAFA		4,437,764.94	412,312.97	
<b>Total Details of Cash Book Balances Zone B</b>		<b>70,030,741.58</b>	<b>343,807,274.96</b>	
AGWARA		11,164,359.01	768,095.96	
BORGU		5,510,864.09	56,508,301.47	
KONTAGORA		9,179,464.59	9,423,250.87	
MAGAMA		6,882,745.99	130,203.76	
MARIGA		6,792,739.75	6,789,398.61	
MASHEGU		6,753,724.54	2,824,844.39	
RAFI		22,609,316.89	1,569,766.91	
RIJAU		6,396,364.60	36,599.87	
WUSHISHI		5,917,580.39	4,059,394.92	
<b>Total Details of Cash Book Balances Zone C</b>		<b>81,207,159.84</b>	<b>82,109,856.77</b>	
<b>Total Details of Cash Book Balances For All Zones</b>		<b>320,767,251.45</b>	<b>464,998,506.99</b>	
<b>16 INVESTMENTS</b>		<b>Amount 2023</b>	<b>Amount 2022</b>	
Investments in Quoted Companies		-	-	
Investments in unQuoted Companies		-	-	
Loans to Government Companies		-	-	
Loans to Other Government		-	-	
<b>Total Investments</b>		<b>-</b>	<b>-</b>	
<b>17 LIST OF OUTSTANDING IMPRESTS</b>		<b>Amount 2023</b>	<b>Amount 2022</b>	
Administrative Sector		-	-	
Economic Sector		-	-	
Law and Justice Sector		-	-	
Regional Sector		-	-	
Social Sector		-	-	
<b>Total Outstanding Imprests</b>		<b>-</b>	<b>-</b>	



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

18 LIST OF OUTSTANDING ADVANCES		Amount 2023	Amount 2022	
Administrative Sector		-	-	
Economic Sector		-	-	
Law and Justice Sector		-	-	
Regional Sector		-	-	
Social Sector		-	-	
<b>Total Outstanding Advances</b>		-	-	
19 REVOLVING LOAN ACCOUNT				
List the Loans		<i>Balance as at 01/01/2023</i>	<b>Additional Loan</b>	<b>Loan Paid Back</b>
Loan 1		-	-	-
Loan 2		-	-	-
Loan 3		-	-	-
Loan 4		-	-	-
<b>Total</b>		-	-	-
20 EXTERNAL LOANS:FGN/STATES/ LGC				
List the Loans		<i>Balance as at 01/01/2023</i>	<b>Additional Loan</b>	<b>Loan Paid Back</b>
Loan 1		-	-	-
Loan 2		-	-	-
Loan 3		-	-	-
Loan 4		-	-	-
<b>Total</b>		-	-	-
21 FGN/ STATES/LGC BONDS & TREASURY BONDS.				
List the Loans		<i>Balance as at 1/1/2023</i>	<b>Additional Loan</b>	<b>Loan Paid Back</b>
Loan 1		-	-	-
Loan 2		-	-	-
Loan 3		-	-	-
Loan 4		-	-	-
<b>Total</b>		-	-	-
22 INTERNAL LOAN		Amount 2023	Amount 2022	
<b>Opening balance at as 1st January, 2023</b>		88,353,252.41	1,782,488,773.62	
<b>Add: Additional Loan Issued</b>		-	-	
<b>Less: Repaid</b>		11,737,218.47	1,694,135,521.21	
<b>Loans as at 31st December, 2023</b>		<b>76,616,033.94</b>	<b>88,353,252.41</b>	
<b>Details Closing Balance Of Internal Loan</b>				
AGAIE		-	-	
BIDA		-	-	
EDATI		-	-	
GBAKO		-	-	
KATCHA		-	-	
LAPAI		76,616,033.94	76,616,033.94	
LAVUN		-	-	
MOKWA		-	-	
<b>Total Closing Balance Of Internal Loan Zone A</b>		<b>76,616,033.94</b>	<b>76,616,033.94</b>	
BOSSO		-	-	
GURARA		-	-	
MINNA		-	-	
MUNYA		-	-	
PAIKORO		-	-	
SHIRORO		-	-	
SULEJA		-	11,737,218.47	
TAFI		-	-	
<b>Total Closing Balance Of Internal Loan Zone B</b>		-	<b>11,737,218.47</b>	
AGWARA		-	-	
BORGU		-	-	
KONTAGORA		-	-	
MAGAMA		-	-	
MARIGA		-	-	
MASHEGU		-	-	
RAFI		-	-	
RIJAU		-	-	
WUSHISHI		-	-	
<b>Total Closing Balance Of Internal Loan Zone C</b>		-	-	
<b>Total Closing Balance Of Internal Loan For All Zones</b>		<b>76,616,033.94</b>	<b>88,353,252.41</b>	



**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

**NOTES**

<b>Details Closing Balance Of Internal Loan</b>			
AGAIE		-	38,000,000.00
BIDA		-	38,000,000.00
EDATI		-	88,000,000.00
GBAKO		-	38,000,000.00
KATCHA		-	38,000,000.00
LAPAI		76,616,033.94	138,616,033.94
LAVUN		-	38,000,000.00
MOKWA		-	38,000,000.00
<b>Total Closing Balance Of Internal Loan Zone A</b>		<b>76,616,033.94</b>	<b>454,616,033.94</b>
BOSSO		-	38,000,000.00
GURARA		-	62,000,000.00
MINNA		-	38,000,000.00
MUNYA		-	88,000,000.00
PAIKORO		-	38,000,000.00
SHIRORO		-	38,000,000.00
SULEJA		11,737,218.47	145,872,739.68
TAFA		-	88,000,000.00
<b>Total Closing Balance Of Internal Loan Zone B</b>		<b>11,737,218.47</b>	<b>535,872,739.68</b>
AGWARA		-	88,000,000.00
BORGU		-	88,000,000.00
KONTAGORA		-	88,000,000.00
MAGAMA		-	88,000,000.00
MARIGA		-	88,000,000.00
MASHEGU		-	88,000,000.00
RAFI		-	88,000,000.00
RIJAU		-	88,000,000.00
WUSHISHI		-	88,000,000.00
<b>Total Closing Balance Of Internal Loan Zone C</b>		<b>-</b>	<b>792,000,000.00</b>
<b>Total Closing Balance Of Internal Loan For All Zones</b>		<b>88,353,252.41</b>	<b>1,782,488,773.62</b>



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### NOTES

23 DEVELOPMENT LOAN STOCK					
List the Loans		Balance as at 01/01/2023	Additional Loan	Loan Paid Back	Balance as at 31/12/2023
Loan 1		-	-	-	-
Loan 2		-	-	-	-
Loan 3		-	-	-	-
Loan 4		-	-	-	-
<b>Total</b>		-	-	-	-
24 LOANS FROM OTHER FUNDS					
List the Loans:		Balance as at 01/01/2023	Additional Loan	Loan Paid Back	Balance as at 31/12/2023
Loan 1		-	-	-	-
Loan 2		-	-	-	-
Loan 3		-	-	-	-
Loan 4		-	-	-	-
<b>Total</b>		-	-	-	-
25 SCHEDULE OF DEPOSIT		Amount 2023	Amount 2022		
AGAIE		7,651,981.00	6,706,981.00		
BIDA		4,166,827.40	4,099,327.40		
EDATI		2,161,895.45	12,821,995.46		
GBAKO		4,677,597.50	3,561,722.50		
KATCHA		2,973,223.82	4,960,883.32		
LAPAI		74,825,756.74	40,943,389.22		
LAVUN		18,713,833.50	9,076,400.00		
MOKWA		3,515,045.75	1,790,239.90		
<b>Total Outstanding Deposits Zone A</b>		<b>118,686,161.16</b>	<b>83,960,938.80</b>		
BOSSO		32,390,628.73	21,670,818.73		
GURARA		2,420,910.00	1,188,410.00		
MINNA		29,405,537.44	23,161,806.15		
MUNYA		31,284,010.70	31,284,010.70		
PAIKORO		14,198,241.47	12,633,212.67		
SHIORO		10,775,783.34	6,621,007.35		
SULEJA		5,750,387.75	5,750,387.75		
TAFA		5,022,690.68	7,676,825.88		
<b>Total Outstanding Deposits Zone B</b>		<b>131,248,190.11</b>	<b>109,986,479.23</b>		
AGWARA		3,144,689.71	3,144,689.71		
BORGU		5,877,092.92	5,725,652.92		
KONTAGORA		2,040,600.36	2,673,602.88		
MAGAMA		20,063,801.54	22,855,528.35		
MARIGA		8,608,808.61	6,787,808.61		
MASHEGU		15,101,530.98	14,028,736.24		
RAFI		10,454,721.58	10,454,721.58		
RIJAU		3,385,677.59	3,385,677.59		
WUSHISHI		10,747,439.16	11,517,659.20		
<b>Total Outstanding Deposits Zone C</b>		<b>79,424,362.45</b>	<b>80,574,077.08</b>		
<b>Total Outstanding Deposits All Zones</b>		<b>329,358,713.72</b>	<b>274,521,495.11</b>		



**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

**NOTES**

<b>26 SCHEDULE OF OVERDRAWN ACCOUNTS</b>		<b>Amount 2023</b>	<b>Amount 2022</b>
AGAIE		-	-
BIDA		1,906,934.08	1,906,934.08
EDATI		-	-
GBAKO		3,621,993.76	-
KATCHA		-	280,533.22
LAPAI		-	0.50
LAVUN		1,902.77	-
MOKWA		-	-
<b>Total Overdrawn accounts Zone A</b>		<b>5,530,830.61</b>	<b>2,187,467.80</b>
BOSSO		-	-
GURARA		-	-
MINNA		-	-
MUNYA		-	-
PAIKORO		-	-
SHIRORO		-	-
SULEJA		-	-
TAFA		-	-
<b>Total Overdrawn accounts Zone B</b>		<b>-</b>	<b>-</b>
AGWARA		-	-
BORGU		-	-
KONTAGORA		-	-
MAGAMA		-	-
MARIGA		-	-
MASHEGU		-	-
RAFI		-	-
RIJAU		-	-
WUSHISHI		-	-
<b>Total Overdrawn accounts Zone C</b>		<b>-</b>	<b>-</b>
<b>Total Overdrawn accounts For All Zones</b>		<b>5,530,830.61</b>	<b>2,187,467.80</b>



**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

<b>27 CONTINGENT LIABILITES AS AT YEAR END</b>			<b>Amount 2023</b>	<b>Amount 2023</b>
	... Pension and Gratuity Due		-	-
	....Outstanding Contractors Liabilities ( According to MDA)		-	-
	.....Pending Litigations ( According to MDA)		-	-
	.....Guarantees ( According to MDA)		-	-
	..... Others		-	-
	<b>Total Contigent Liabilities</b>		-	-



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### REFERENCE NOTE

LOCAL GOVERNMENT COUNCILS	Allocation	Deductions	Forex Equalization	Non-Oil Revenue	Exchange Gain	Solid Mineral Distribution	Electronic Money Transfer LEVY	Net Share of Ecological Fund	Value Added Tax	Total Allocation 2023	Total Allocation 2022
AGAE	1,063,836,139.75	-	80,345,699.66	105,074,699.97	365,582,876.43	18,374,840.12	91,664,241.25	24,864,238.11	1,059,942,541.42	2,801,636,086.93	2,215,136,516.35
AGWARA	913,375,862.02	-	68,982,261.42	90,213,794.27	313,877,826.10	15,776,053.10	78,512,210.57	21,341,643.75	882,594,327.94	2,376,630,789.39	1,881,349,223.21
BIDA	1,046,004,982.97	-	78,999,010.36	103,313,523.25	359,465,273.36	18,066,855.98	101,293,666.59	24,447,483.94	1,189,790,544.57	2,913,322,171.24	2,290,817,986.10
BORGU	1,702,742,457.30	-	128,598,784.14	188,179,239.40	585,140,382.13	29,410,187.56	98,488,649.78	38,318,376.70	1,147,052,240.14	3,889,861,127.37	3,127,356,894.88
BUNSO	1,022,080,869.54	-	77,192,153.49	100,950,547.48	351,233,851.04	17,633,632.79	94,181,966.47	24,006,463.20	1,096,339,206.41	2,775,589,900.64	2,260,316,586.32
EDMIT	1,076,467,777.04	-	81,299,697.85	106,322,322.10	369,923,686.19	18,593,016.87	96,440,114.45	25,035,976.37	1,118,141,581.46	2,884,174,982.55	2,280,978,202.01
GBAKO	1,019,617,016.29	-	77,006,072.19	100,707,193.58	350,387,158.08	17,611,076.51	90,716,346.73	23,595,000.35	1,040,273,160.39	2,711,863,836.34	2,147,088,452.50
GURARA	911,092,404.54	-	68,809,804.41	88,988,258.04	313,093,125.42	15,736,612.66	84,358,970.59	21,450,735.34	967,323,917.82	2,463,804,639.04	1,938,561,783.50
KATCHA	983,121,153.19	-	74,249,740.12	97,102,510.77	337,845,506.12	16,980,710.97	88,794,762.33	23,194,037.14	1,040,352,054.09	2,654,591,284.95	2,089,491,274.56
KONTAGORA	1,082,892,555.52	-	81,769,821.18	106,937,141.14	372,062,805.49	18,700,532.78	94,990,732.76	25,251,379.96	1,099,771,087.45	2,871,115,866.50	2,273,881,188.55
LAPAI	1,057,568,356.55	-	79,872,328.43	104,455,633.35	363,428,978.73	18,266,581.42	87,656,670.78	25,093,624.60	1,025,282,955.05	2,753,594,939.13	2,165,998,261.48
LAVUN	1,230,603,565.45	-	92,941,104.85	121,546,750.44	422,893,528.70	21,255,374.57	105,080,378.75	28,827,231.06	1,235,517,510.83	3,250,621,254.87	2,573,144,972.74
MAGAMA	1,260,593,805.06	-	95,206,178.43	124,508,974.04	433,199,893.79	21,773,390.66	100,156,424.59	29,756,769.25	1,177,810,419.88	3,234,962,865.92	2,561,958,695.02
MARGA	1,395,816,546.24	-	105,418,607.16	137,864,478.84	479,667,253.30	24,108,922.09	103,253,407.79	33,169,983.99	1,219,199,208.92	3,490,410,118.55	2,772,088,075.45
MASHUGU	1,646,979,089.24	-	124,387,284.04	162,671,513.27	565,977,535.48	28,447,029.10	105,969,735.77	37,181,816.32	1,250,279,046.10	3,913,843,869.54	3,131,118,056.26
MINNA	1,043,084,905.57	-	78,778,472.95	103,025,108.29	358,451,800.88	18,016,419.69	103,601,659.44	25,188,805.16	1,229,124,102.25	2,951,222,084.45	2,310,741,477.85
MOKWA	1,415,780,067.50	-	106,926,091.20	139,836,070.86	486,826,947.27	24,453,702.42	111,181,315.47	32,091,936.07	1,296,453,508.29	3,605,200,449.30	2,880,057,533.69
MUWA	956,328,016.47	-	72,226,277.22	94,456,261.39	328,638,499.46	16,517,950.58	86,567,467.86	22,664,994.72	1,001,489,368.98	2,570,840,646.90	2,020,935,372.28
PAIKORO	1,100,624,551.75	-	83,124,126.35	108,708,277.76	378,225,061.61	19,010,258.64	96,050,746.56	26,090,783.00	1,123,592,443.73	2,927,377,061.62	2,308,808,415.85
RAFI	1,269,447,157.71	-	95,874,370.37	125,382,823.76	436,240,249.84	21,926,204.32	100,204,507.38	29,506,393.49	1,173,994,491.80	3,244,527,008.89	2,574,115,533.77
RIBAU	1,194,207,662.21	-	90,191,944.59	117,951,446.77	410,384,509.31	20,626,649.20	99,180,632.22	28,383,830.06	1,172,501,802.30	3,125,379,466.88	2,464,399,351.00
SHIRORO	1,411,736,431.10	-	106,620,697.55	139,436,682.41	485,137,368.40	24,383,859.73	109,520,543.63	32,171,535.72	1,297,172,138.42	3,598,130,067.18	2,857,891,512.05
SULEJA	1,032,438,301.68	-	77,974,393.44	101,973,547.18	354,193,139.63	17,832,528.92	106,240,811.08	23,712,908.16	1,231,390,899.76	2,998,307,340.07	2,323,891,917.70
TAFI	840,240,901.34	-	63,458,779.59	82,990,281.41	288,145,300.26	14,512,848.03	83,084,568.53	19,847,646.14	943,648,106.56	2,328,459,242.08	1,831,840,834.19
WUSHISHI	936,608,715.26	-	70,736,911.19	92,508,494.56	321,861,699.76	16,177,336.67	82,757,779.58	21,890,647.67	939,843,592.29	2,474,335,387.20	1,955,702,035.24
<b>TOTAL</b>	<b>28,613,103,300.29</b>	<b>-</b>	<b>2,160,990,512.18</b>	<b>2,826,105,574.33</b>	<b>9,832,774,256.78</b>	<b>494,212,575.38</b>	<b>2,400,937,534.95</b>	<b>667,088,740.27</b>	<b>27,955,820,256.85</b>	<b>74,749,802,507.53</b>	<b>59,237,670,154.55</b>

**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31ST DECEMBER, 2023**

2	INTERNALLY GENERATED REVENUE 2023	Taxes	Rates	Licences	Earning	Rent	Interest	10% IGR From State	TOTAL
A	AGAIÉ	-	6,000.00	4,425,500.00	5,182,775.00	-	-	49,350,643.58	58,964,918.58
	BIDA	-	12,718,523.00	21,244,621.00	34,271,972.00	-	-	49,350,643.58	117,585,751.58
	EDATI	5,000.00	10,000.00	1,134,250.00	5,739,533.00	-	-	49,350,643.58	56,239,426.58
	GBAKO	555,000.00	385,000.00	1,647,000.00	13,943,766.00	218,500.00	-	49,350,643.58	66,079,909.58
	KATCHA	-	2,764,583.23	3,745,710.91	4,611,948.60	-	-	49,350,643.58	60,472,886.32
	LAPAI	183,100.00	640,000.00	4,184,625.73	8,656,700.00	-	-	49,350,643.58	63,015,069.31
	LAVUN	-	1,405,802.00	3,037,730.00	51,288,521.00	705,000.00	248.57	49,350,643.58	105,787,945.15
	MOKWA	-	410,300.50	13,317,000.00	87,162,257.83	4,953,036.00	1,591,400.41	49,350,643.58	156,784,638.32
	<b>TOTAL ZONE A</b>	<b>723,100.00</b>	<b>18,340,208.73</b>	<b>52,736,437.64</b>	<b>210,857,473.43</b>	<b>5,876,536.00</b>	<b>1,591,648.98</b>	<b>394,805,148.64</b>	<b>684,930,553.42</b>
	BOSSO	-	4,926,623.39	10,159,678.96	4,212,930.00	-	-	49,350,643.58	68,649,875.93
	GURARA	-	5,296,400.00	1,503,598.07	6,248,614.49	55,000.00	-	49,350,643.58	62,454,256.14
	MINNA	-	10,737,022.00	40,026,472.20	44,789,243.00	60,000.00	-	49,350,643.62	144,963,380.82
	MUNYA	-	65,000.00	4,171,700.00	1,606,900.00	5,000,000.00	-	49,350,643.58	60,194,243.58
	PAIKORO	-	1,445,922.00	8,586,700.00	15,051,920.00	2,542,750.00	-	49,350,643.58	76,977,935.58
	SHIKORO	-	10,573,000.00	4,823,650.00	4,286,880.00	-	-	49,350,643.58	69,034,173.58
	SULEJA	-	16,700,000.00	142,745,000.00	149,783,548.15	83,721,000.00	-	49,350,643.58	442,300,191.73
	TAFI	-	9,008,400.00	17,180,790.30	2,681,685.00	40,000.00	-	49,350,643.58	78,261,518.88
	<b>TOTAL ZONE B</b>	<b>-</b>	<b>58,752,367.39</b>	<b>229,197,589.53</b>	<b>228,661,720.64</b>	<b>91,418,750.00</b>	<b>-</b>	<b>394,805,148.68</b>	<b>1,002,835,576.24</b>
	AGWARA	-	-	3,734,400.00	14,585,105.13	-	-	49,350,643.58	67,670,148.71
	BORGU	-	28,389,200.00	11,533,171.00	19,250,017.23	1,591,400.00	-	49,350,643.58	110,118,431.81
	KONTAGORA	4,014,640.00	2,489,092.40	8,341,107.40	21,670,962.13	7,997,020.00	-	49,350,643.58	93,803,465.51
	MAGAMA	-	2,546,240.00	2,234,120.00	8,138,960.00	-	-	49,350,643.58	62,269,963.58
	MARIGA	930,000.00	-	3,310,650.00	2,246,000.00	434,550.00	-	49,350,643.58	56,271,843.58
	MASHEGU	-	3,732,004.00	8,905,200.00	6,196,582.70	550,000.00	-	49,350,643.58	68,734,430.28
	RAFI	-	3,157,800.00	1,209,000.00	3,607,157.00	-	-	49,350,643.58	57,324,600.58
	RIJAU	60,000.00	493,700.00	1,936,220.00	3,659,090.00	1,048,100.00	-	49,350,643.58	56,587,753.58
	WUSHISHI	51,000.00	1,027,000.00	156,000.00	2,146,770.00	70,500.00	-	49,350,643.58	52,801,913.58
	<b>TOTAL ZONE C</b>	<b>5,055,640.00</b>	<b>41,839,036.40</b>	<b>41,359,868.40</b>	<b>81,540,644.19</b>	<b>11,631,570.00</b>	<b>-</b>	<b>444,155,792.22</b>	<b>625,582,551.21</b>
	<b>TOTAL FOR ALL ZONES</b>	<b>5,778,740.00</b>	<b>118,931,612.52</b>	<b>323,293,895.57</b>	<b>521,059,838.26</b>	<b>108,926,856.00</b>	<b>1,591,648.98</b>	<b>1,233,766,089.54</b>	<b>2,313,348,680.87</b>



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THE YEAR ENDED 31ST DECEMBER, 2023**

**AUDITOR GENERAL'S  
REPORT 2023**



**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
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## **MANAGEMENT LETTER**

### **1.1 INTRODUCTION**

In compliance with the provision of section 125 (2) of 1999 Constitution of the Federal Republic of Nigeria and Niger State Local Government Law (N.S.L.N. No. 14) of 2001, I have examined the Accounts and Financial Statement of Niger State Local Governments for the year ended 31<sup>st</sup> December 2023 in accordance with the Public Finance (Control Management Act. 1958).

I have therefore certified the individual accounts as correct subject to various observations raised and contained in this report while the irregularities discovered thereon had been forwarded through Audit Inspection reports to the attached Accounting officers for their comments and necessary actions.

### **2.0 FINANCIAL HIGHLIGHTS**

<b>RECEIPTS DESCRIPTION</b>		<b>PERCENTAGE</b>
Internally Generated Revenue	1,079,582,591.33	1.40%
10% IGR from State	1,233,766,089.54	1.60%
Share of Exchange Gain	9,832,774,256.78	12.76%
Net Statutory Allocation	28,411,873,556.79	36.87%
Forex Equalization	2,160,990,512.18	2.80%
Non-oil Revenue	2,826,105,574.33	3.67%
Electronic Money Transfer	2,400,937,534.95	3.12%
Solid Mineral Distribution	494,212,575.38	0.64%
Share of Ecological Fund	667,088,240.27	0.87%
VAT	27,955,820,256.85	36.28%
	<b><u>₦77,063,151,188.40</u></b>	<b><u>100.00%</u></b>

### **2.1 ANALYSIS OF REVENUE AND EXPENDITURE**

#### **2.1.1 REVENUE**

The sum of ₦77,063,151,188.40, accrued to the Niger State Local Government Councils as total receipts for the year ended 31<sup>st</sup> December, 2023

##### **2.1.1.1 INTERNALLY GENERATED REVENUE**

The Internally Generated Revenue (IGR) for Niger State Local Governments amounted to ₦1,079,582,591.33 only for the year ended 31<sup>st</sup> December, 2023 which represented 1.40% of the total accrued revenue of ₦77,063,151,188.40. This shows that the Councils solely depend on statutory allocation from the Federation Account for survival despite several advices to improve and explore other source of revenue for the Councils. This could result to non-survival of the Councils if there is a decline of revenue from the Federation Account. Also, I advise that the Councils should make up extra efforts to generate more Revenue in the year ahead.



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**2.1.1.2 FEDERAL STATUTORY ALLOCATION**

The sum of ₦74,749,802,507.53 which is 97.00% of the total receipts of ₦77,063,151,188.40 was disbursed to Local Governments Councils for the year under review. This sum comprises the followings:

		₦	K
i.	Share of Exchange Gain	9,832,774,256.78	
ii.	Non-oil Revenue	2,826,105,574.33	
iii.	Electronic Money Transfer Levy	2,400,937,534.95	
iv.	Forex Equalization	2,160,990,512.18	
v.	Solid Minerals Distribution	494,212,575.38	
vi.	Share of Ecological Fund	667,088,240.27	
vii.	Net Statutory Allocation	28,411,873,556.79	
viii.	VAT	27,955,820,256.85	

**2.1.2 EXPENDITURE**

**2.1.2.1 ANALYSIS OF EXPENDITURE**

The total sum of ₦77,207,382,443.93 was allocated by State/Local Government Joint Account directly to Local Government Councils and expended as follows:

	DETAILS		PERCENTAGE
i.	Personnel cost	39,149,184,050.45	50.71%
ii.	Overhead cost	5,608,229,817.92	7.26%
iii.	Consolidated Fund charges	5,780,201,004.83	7.49%
iv.	Operating Activities	23,489,820,840.91	30.42%
v.	Other Transfers	1,108,788,750.00	1.44%
vi.	Subvention to Parastatals	720,000,000.00	0.93%
vii.	Repayment of Loans	11,737,218.47	0.02%
viii.	Capital Expenditure	1,339,420,761.35	1.73%
		<b><u>77,207,382,443.93</u></b>	<b><u>100.00%</u></b>



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### 3.0 WEAKNESSES IN THE INTERNAL CONTROL SYSTEM

The pattern and manner of keeping and rendering accounting books and records as observed in the Local Government Councils were inadequate as highlighted in this report and are stated below:

#### 3.1. **Unsupported payments by third party documentation**

I observed that some of the payment vouchers raised were not having documentary evidence such as delivery notes, Stores Received Vouchers, Stores Issues Vouchers, receipts etc. to justify the payments made. This implies that some of the payments were made for goods not delivered or services not rendered.

I advised the Councils to ensure that all payments are supported appropriately.

#### 3.2. **Unremitted WHT, VAT Deductions and Stamp Duty**

During the course of my audit, I observed that Niger State Local Government Councils had not remitted ₦329,358,713.72 to the appropriate authorities as at 31 December 2023. The outstanding amount comprises ₦132,889,077.85 in respect of WHT, ₦157,001,150.06 in respect of VAT and ₦26,491,861.96 in respect of Stamp duty.

This exposes the Local Government Councils to the risk of payment of fines and penalties for late remittance.

I advised the Councils to remit the outstanding deductions immediately and in future, the Councils should ensure all deductions are made and remitted in accordance with the relevant guidelines.

#### 3.1. **Payment Vouchers not checked nor passed by the Internal Audit Unit.**

During the course of our audit exercise, it was observed that despite being raised in our previous reports on the Payments Vouchers not being subjected to proper internal audit checks, the trend still continued in some cases which contravenes Chapter 14, section 1-19 of Model Financial Memoranda. The non-compliance was evidenced by the Payment Vouchers which were prepared and paid out without endorsement by the Internal Audit Unit and Officer Controlling the Vote and Checks by the Accounting Officer. This exposes the Councils to fraudulent practices. I advised the Councils to adhere strictly to the provisions of the Model Financial Memoranda





## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### 3.4. **Non-maintenance of Fixed/Moveable Asset register.**

A Fixed Assets Register is a management tool to monitor and control use of assets. However, as pointed out in my previous reports, Most of the Local Government Councils did not maintain an up-to-date Fixed Assets Register during the year under review.

I advised the Councils to ensure that an up-to-date Fixed Assets/Movable Assets Registers are maintained.

### 3.5. **Non-maintenance of Loan/Overdraft Register/Ledger.**

We observed that Niger State Local Government Councils did not maintain Loans/Overdraft Register/Ledger during the year.

The risk is that the Councils may not be able to reconcile loan balances with the lenders leading to overpayments or fines and penalties for under payments.

We recommend that the Councils should immediately open and maintain Loans Register.

In order to ensure Accountability and Transparency, the affected Accounting Officers are advised to comply and ensure that all issues raised above in this section should be addressed before my next audit.

## 4.0 BUDGETARY CONTROL

### 4.1 REVENUE COMPARISON

During the year under review, there were short falls in the target of Internally Generated Revenue across the Local Government Councils in the state in all revenue codes as shown below:



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**CONSOLIDATED LOCAL GOVERNMENTS BUDGETED INTERNALLY  
GENERATED REVENUE COMPARED WITH ACTUAL FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2023**

S/N	CODES	DETAILS	BUDGET ₦	-	SHORTFALL ₦
1	12010000	Taxes	35,553,139.00	5,778,740.00	(29,774,399.00)
2	12023700	Rates	209,091,818.00	118,931,612.52	(90,160,205.48)
3	12023300	Local Licenses, Fees, and Fine	464,148,479.00	323,293,895.57	(140,854,583.43)
4	12023500	Earning from Commercial undertakings	451,623,896.00	521,059,838.26	69,435,942.26
5	12023600	Rent on Local Government Properties	83,269,397.00	108,926,856.00	25,657,459.00
6	12023100	Interest Earned	6,305,000.00	1,591,648.98	(4,713,351.02)
<b>TOTAL</b>			<b>1,249,991,729.00</b>	<b>1,079,582,591.33</b>	<b>(170,409,137.67)</b>

From the above table, it clearly shows that the councils rely solely on Statutory Allocation from the Federation Account for survival when comparing the total budgeted amount of ₦1,249,991,729.00 with actual Internally Generated Revenue of ₦1,079,582,591.33 leaving a short fall of ₦170,409,137.67 during the year under review.

This implies that the Councils could not fully implement its planned programs during the financial year, or the budget was not realistic.

I advised the Local Government Councils to take the following measures to boost their internally generated revenue collection.

- i. Carry out awareness campaign to sensitize the public on their tax obligations toward the Councils.
- ii. Build the capacity of staff, investing in relevant technology and equipment can as well help in boosting IGR.
- iii. Bank revenue collection intact to avoid interception or spending at source and abuse of the revenues collected.
- iv. Control over issuance of revenue receipts to the Revenue Collectors at a period.
- v. Print revenue receipts using the Government Printer to minimize forgery of revenue receipts.
- vi. The Councils should ensure that realistic budgets are prepared.



**CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR  
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**4.2 RECURRENT EXPENDITURE**

**4.2.1 PERSONNEL COST**

As regards to the personnel cost, it was observed that, the sum of ₦33,921,170,357.45 and ₦39,149,184,050.45 was spent as personnel cost in 2022 and 2023 respectively with an increase of ₦5,228,013,693.00 over the previous year. The increase represents 1% of personnel cost for the year under review. The increase was due to payment of salaries arrears promotions and annual increment during the year under review.

**4.2.2 CAPITAL EXPENDITURE**

During the year under review, it was observed that the sum of ₦1,339,420,761.35 was spent on Capital project by Niger State Local Government Councils. This was made by the Councils to boost the developmental activities in the rural areas in which various projects were executed. Though approved capital expenditure estimate was ₦11,506,515,179.31, while only the sum of ₦1,339,420,761.35 representing 11.64% was expended leading to a variance of ₦10,167,094,417.96 during the year under review.

I advised the Councils to ensure that estimates should be based on realistic and in-cognizance of environmental factors, and the cash flows should be adequately monitored in order to reduce unnecessary expenses on overhead and give priority to project execution.

**5.0 ANALYSIS OF ASSETS AND LIABILITIES**

**5.1 ASSETS**

**5.1.1 CASH AND ITS EQUIVALENTS**

The consolidated closing cash and its equivalents amounted to the sum of ₦320,767,251.45 for the 25 Local Governments as at 31<sup>st</sup> December, 2023.

**5.2 LIABILITIES**

**5.2.1 DEPOSITS**

Deposits comprise of unremitted Statutory deductions and non-statutory deductions for 25 Local Government Councils as Shown below.

* Statutory Deposits	₦316,382,089.87
*Non-statutory Deposits	₦12,976,623.85
<b>Total</b>	<b><u>₦329,358,713.72</u></b>



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**5.2.1.1 UNREMITTED DEDUCTIONS**

The balance on the unremitted deductions account was ₦329,358,713.72 as at 31<sup>st</sup> December, 2023. The unremitted deductions include deductions from payments made on behalf of Government Agencies and various other bodies by the Local Government Councils which ought to be promptly remitted to the appropriate authorities.

The management of Niger State Local Government Councils has been advised to ensure that all Deposits are remitted timely to avoid accumulating liabilities and attracting fines and penalties for the Local Governments.

**5.2.1.2 BANK OVERDRAFTS**

The total sum of ₦5,530,830.61 stood as consolidated bank overdraft owed to various banks by some Local Governments during the year under review as follows: -

Bida	1,906,934.08
Gbako	3,621,993.76
Lavun	1,902.77
	<b><u>₦5,530,830.61</u></b>

We recommend that appropriate action be taken towards the clearance of outstanding Bank overdraft as it will continue to attract further interest if it remains unclear.

**6.0 AUDIT INSPECTION REPORTS**

During the year under review, Audit Inspection was conducted across the 25 Local Government Councils of the State. Some of the Audit Observations raised in respect of the financial transactions and other related activities were issued as Inspection Reports to individual Local Government Councils. Responses were received by my office in respect of each Local Government for the year under review.

However, some of the responses were certified satisfactory while others were outstanding and outlined in the respective Audited Individual Local Government Financial Statements for the year under review.



## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

### 7.0 CONCLUSION

We wish to use this medium to express our appreciation to the Council Chairmen, and the entire staff of the Local Government Councils for the cooperation given to the staffs of this office to carry out the Audit of the Accounts and the Committee engaged in the Consolidation of Audited Accounts of the Local Government Councils.

With a heart full of gratitude, I express my appreciation to His Excellency, Farmer Umar Mohammed Bago the Executive Governor of Niger State for his immeasurable support towards the Auditing of the Financial Statements in respect of Niger State Local Government Councils.

More so, my sincere thanks go to those functionaries outside my office who cooperated with me in the course of discharging my Statutory responsibility for the year under review.

It is important to appreciate Director Finance Niger State Joint Account and Members of his staffs for their cooperation during the process of producing the report which I wish to thank them.

May I therefore assure this administration of my continued preparedness to promptly discharge the statutory responsibilities of this Office as enshrined in 1999 Constitution and Niger State Local Government Law (N.S.L.N. NO. 14) of 2001, so long as the Niger State Local Government Councils perform their expected role promptly.

It is my sincere hope that you would not hesitate to contact this Office for further clarifications and explanations you might require in connection with the Audited Consolidated Annual Financial Statements and Management Reports.



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