ZAMFARA STATE OF NIGERIA

GUSAU LOCAL GOVERNMENT

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2023



His Excellency

DAUDA LAWAL

EXECUTIVE GOVERNOR

ZAMFARA STATE



His Excellency

MALLAM MANI MALLAM MUMINI

DEPUTY GOVERNOR

ZAMFARA STATE



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



HON. ENGR. AHMAD GARBA YANDI
HONORABLE COMMISSIONER
MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS



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



HON. YAHAYA GARBA GUSAU
SOLE ADMINISTRATOR
GUSAU LOCAL GOVERNMENT
ZAMFARA STATE



GUSAU LOCAL GOVERNMENT ACCOUNTS FOR THE YEAR ENDED

31ST DECEMBER, 2023

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ZAMFARA STATE GOVERNMENT

GUSAU LOCAL GOVERNMENT COUNCIL

ADDRESS: Gusau Local Government Secretariat, Zaria Road, Gusau, Zamfara State

GUS/AA/VOL.II/144

Date: 31st January, 2024

SOLE ADMINISTRATOR'S REPORT

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

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

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

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

Hon. Yahaya Garba Gusau
Sole Administrator.

ZAMFARA STATE GOVERNMENT

GUSAU LOCAL GOVERNMENT COUNCIL

ADDRESS: Gusau Local Government Secretariat, Zaria Road, Gusau, Zamfara State

GUS/AA/VOL.II/143

Date: 31st January, 2024

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

We have prepared the Local Government Accounts, together with accompanying schedules as set out on page 6 – 27 for the year ended 31st December, 2023 under Historical Cost Convention and in accordance with International Public Sector Accounting Standard (IPSAS CASH).

In fulfillment of my accounting and reporting responsibilities as Director of Finance, I ensure that adequate internal control measures are installed to provide reasonable assurance that the transactions recorded are within statutory authority and truly reflect the use of all public financial resources by the Local Government. The accounts which are prepared in accordance with the provision of the Finance (Control and Management) Act 1958 as amended reflect the true Financial Position of the Local Government and its operations for the year ended 31st December, 2023.

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

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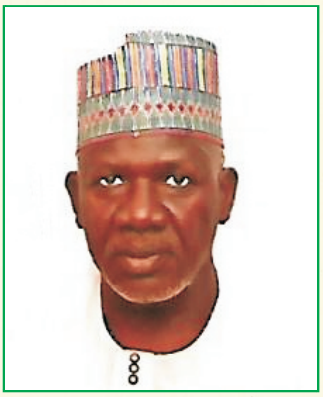
Alh. Kabiru Suleiman
Director Finance & Supply



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

LGA/AA/VOL.II/181 **24th March, 2024**

AUDITOR'S GENERAL CERTIFICATION
GUSAU LOCAL GOVERNMENT ACCOUNTS

We have audited the 2023 Accounts of Gusau Local Government Council set out on page 6 – 27 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 5.

DIRECTOR OF FINANCE AND AUDITOR GENERAL FOR LOCAL GOVERNMENT RESPONSIBILITIES

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

BASIS OF OPINION

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

OPINION

In my opinion, subject to the observation/comments contained in my report, the statements give a true and fair view of the financial transaction of Gusau Local Government of Zamfara State for the year ended and the financial position as at 31st December, 2023 and of its surplus of income over expenditure and cash flow statement for the year ended on that date.

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

1.0 ACCOUNTING POLICIES

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

1.1 ACCOUNTING CONVENTION

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

1.2 BASIS OF ACCOUNTING

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

1.3 RECEIPTS

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

1.4 PAYMENTS

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

1.5 LOAN REPAYMENTS

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

1.6 INVESTMENTS

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

1.7 ADVANCES

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

GUSAU LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2023

ANNUAL BUDGET 2023 ₦		NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	CashFlows from Operating Activities:			
	Receipts:			
2,164,823,770	Statutory Allocation	1	1,752,154,825	2,077,728,715
1,276,045,730	Value Added Tax (VAT)		1,636,763,436	1,195,255,663
413,024,200	Other Receipts	2	1,335,701,571	288,693,522
	Transfer from other Government Agencies	3	2,811,956	597,827,696
	Other Transfers	4	26,474,968	9,386,122
3,853,893,700	**Sub-Total- Statutory Allocation**		**4,753,906,755**	**4,168,891,718**
	Independent Revenue (IGR)			
15,000,000	Direct Taxes	5	-	-
-	Rates	5	30,196,010	21,541,441
11,550,000	Licences	5	-	-
-	Mining Rents	5	-	-
-	Royalties	5	-	-
15,650,000	Fees	5	20,687,250	15,255,838
-	Fines	5	-	-
2,300,000	Sales	5	-	-
16,500,000	Earnings	5	41,543,230	38,052,721
-	Sales/Rent of Government Buildings	5	-	-
-	Sales/Rent on Lands and Others	5	-	-
-	Repayments- General	5	-	-
500,000	Investment income	5	-	-
1,000,000	Interest Earned on Fixed Deposits	5	5,616,208	-
-	Re-Imbursement/Miscellaneous Reciept	5	-	-
62,500,000	**Sub-Total-Independent Revenue**		**98,042,698**	**74,850,000**
	Other Revenue Sources of the L/Govt.			
3,916,393,700	**Total Receipts**		**4,851,949,453**	**4,243,741,718**

.....Director of Finance and Supply

GUSAU LOCAL GOVERNMENT

ANNUAL BUDGET 2023 ₦		NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	Payments:			
656,686,800	Personnel Costs (Incl.Salaries on CRF Charges):	6	482,340,371	407,382,648
702,200,000	Overhead Charges:	7	832,059,293	591,610,728
970,000,000	Consolidated Revenue Fund Charges	8	973,667,953	1,100,086,633
231,000,000	CRF Charges- Public debt charges	9	795,183,883	186,456,542
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	152,806,377	39,059,944
	Transfers to Others	11	4,686,593	31,400,175
2,559,886,800	**Total Payments**		**3,240,744,470**	**2,355,996,669**
1,356,506,900	**Net Cash Flow from Operating Activities**		**1,611,204,983**	**1,887,745,049**
	CashFlows from Investment Activities:			
270,000,000	Capital Expenditure: Administrative Sector:	12	601,584,225	142,042,144
1,146,107,890	Capital Expenditure: Economic Sector:	12	361,963,592	50,013,726
325,399,010	Capital Expenditure: Social Service Sector:	12	480,662,558	230,522,359
	Capital Expenditure: Funded from Aids and Grants:			
1,741,506,900	**Net Cash Flow from Investment Activities:**		**1,444,210,375**	**422,578,229**
	CashFlows from Financing Activities:			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	-	-
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shorterm Loan)	13	281,195,601	187,463,734
(615,000,000)	Repayment of External Loans (Including Servicing)		(380,269,923)	(1,591,931,403)
	Repayment of FGN/Treasury Bonds			-
	Repayment of Loans from Other Funds/Faac Deduction)		(8,049,190)	
385,000,000	**Net Cash Flows from Financing Activities:**		**(107,123,513)**	**(1,404,467,669)**

.....Director of Finance and Supply

GUSAU LOCAL GOVERNMENT

ANNUAL BUDGET 2023 ₦		NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	Movement in Other Cash Equivalent Accounts			
	(Increase)/Decrease in Investments			
	Net (Increase)/Decrease in Other Cash Equivalents/Fixed Dep		1,621,561,297	
	Total Cashflows from other cash equivalent Accounts		**1,621,561,297**	**-**
-	Net Cash for the year		59,871,096	60,699,151
	Cash & Its Equivalent as at 1st January		100,993,382	40,294,231
-	Cash & Its Equivalent as at 31st December		**1,782,425,775**	**100,993,382**

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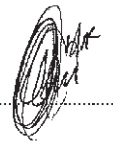
.....Director of Finance and Supply

GUSAU LOCAL GOVERNMENT

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

	NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
ASSETS:-			
Liquid Assets:-			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	20,085,065	157,597
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	1,762,340,710	100,835,785
TOTAL LIQUID ASSETS		**1,782,425,776**	**100,993,382**
Investments and Other Cash Assets:			
Local Government Investments	16	101,935,173	101,935,173
Imprest			
Advances	17	19,700,676	19,700,676
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		**121,635,849**	**121,635,849**
TOTAL ASSETS		**1,904,061,625**	**222,629,231**



.....Director of Finance and Supply

GUSAU LOCAL GOVERNMENT

	NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund	18	1,782,425,775	100,993,382
Capital Development Fund		121,635,850	
Trust & Other Public Funds			20,800,064
TOTAL PUBLIC FUNDS		**1,904,061,625**	**121,793,446**
EXTERNAL AND INTERNAL LOANS			
External Loans: LGC			
LGC Bonds & Treasury Bonds			
Nigerian Treasury Bills (NTB)			
Development Loan Stock			
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds			
TOTAL EXTERNAL AND INTERNAL LOANS		-	-
OTHER LIABILITIES			
Deposits:-			100,835,785
TOTAL LIABILITIES		**1,904,061,625**	**222,629,231**

.....Director of Finance and Supply

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GUSAU LOCAL GOVERNMENT

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

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	VARIANCE ON FINAL BUDGET 2023 %
40,294,231	**Opening Balance:**		100,993,382				
	ADD: REVENUE						
2,077,728,715	Statutory Allocation	1	1,752,154,825	2,164,823,770	2,164,823,770		36
1,195,255,663	Value Added Tax Allocation		1,636,763,436	1,276,045,730	1,276,045,730		34
288,693,522	Other Receipts	2	1,335,701,571	413,024,200	413,024,200		28
597,827,696	Transfer from other Government Agencies	3	2,811,956	-			0
9,386,122	Other Transfers	4	26,474,968	-			1
4,209,185,949	**Sub-Total-Statutory Allocation**		**4,854,900,138**	**3,853,893,700**	**3,853,893,700**	**-**	**98**
	Independent Revenue (IGR)						
-	Direct Taxes	5	-	15,000,000	15,000,000		-
21,541,441	Rates	5	30,196,010	-	-		31
-	Licences	5	-	11,550,000	11,550,000		-
-	Mining Rents	5	-	-	-		-
-	Royalties	5	-	-	-		-
15,255,838	Fees	5	20,687,250	15,650,000	15,650,000		21
-	Fines	5	-	-	-		-
-	Sales	5	-	2,300,000	2,300,000		-
38,052,721	Earnings	5	41,543,230	16,500,000	16,500,000		42
-	Sales/Rent of Government Buildings	5	-	-	-		-
-	Sales/Rent on Lands and Others	5	-	-	-		-
-	Repayments- General	5	-	-	-		-
-	Investment income	5	-	500,000	500,000		-
-	Interest Earned on Fixed Deposits	5	5,616,208	1,000,000	1,000,000		6
-	Re-Imbursement/Miscellaneous Reciept	5	-	-	-		-
74,850,000	**Sub-Total-Independent Revenue**		**98,042,698**	**62,500,000**	**62,500,000**	**-**	**100**
	Other Revenue Sources of the L/Govt.						
4,284,035,949	**TOTAL REVENUE**		**4,952,942,836**	**3,916,393,700**	**3,916,393,700**	**-**	**100**

.....Director of Finance and Supply

GUSAU LOCAL GOVERNMENT

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	VARIANCE ON FINAL BUDGET %
	LESS: EXPENDITURE						
407,382,648	Personnel Costs (Incl.Salaries on CRF Charges):	6	482,340,371	656,686,800	656,686,800		73
591,610,728	Overhead Charges:	7	832,059,293	702,200,000	702,200,000		118
1,100,086,633	Consolidated Revenue Fund Charges	8	973,667,953	970,000,000	970,000,000		100
186,456,542	CRF Charges- Public debt charges	9	795,183,883	231,000,000	231,000,000		344
	Subvention to Parastatals						
39,059,944	Other Transfers to Government Agencies	10	152,806,377	-			
31,400,175	Transfers to Others	11	4,686,593	-			
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
1,591,931,403	Repayments:External Loans: LGC		380,269,923	615,000,000	615,000,000		62
	Repayments:LGC Bonds &Treasury Bonds						
	Repayments:Nigerian Treasury Bills (NTB)						
	Repayments:Development Loan Stock						
	Repayments:Other Internal Loans(Promissory Notes)						
	Repayments:Internal Loans from Other Funds/Faac Deduction		8,049,190				
3,947,928,072	**TOTAL EXPENDITURE:**		**3,629,063,583**	**3,174,886,800**	**3,174,886,800**	**-**	**114**
336,107,877	**OPERATING BALANCE:**		**1,323,879,253**	**741,506,900**	**741,506,900**	**-**	**179**
	APPROPRIATIONS/TRANSFERS:						
422,578,229	Transfer to Capital Development Funds:		1,323,879,253	1,741,506,900	1,741,506,900	-	76
422,578,229	**Closing Balance:**		**1,323,879,253**	**1,741,506,900**	**1,741,506,900**	**-**	**76**

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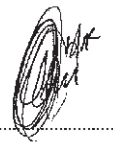
.....Director of Finance and Supply

GUSAU LOCAL GOVERNMENT

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

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	PERF. ON TOTAL %
	Opening Balance:						
	ADD: REVENUE						
336,107,877	Transfer from Consolidated Revenue Fund:		1,323,879,253	741,506,900	741,506,900	-	179
	Aid and Grants						
187,463,734	External Loans: LGC			1,000,000,000	1,000,000,000		28
	LGC Bonds & Treasury Bonds						
	Nigerian Treasury Bills (NTB)/Fixed Deposits		1,621,561,297				
	Development Loan Stock						
	Other Internal Loans (Promissory Notes)						
	Internal Loans from Other Funds (UBA TOD)		281,195,601				
523,571,611	**TOTAL REVENUE AVAILABLE:**		**3,226,636,150**	**1,741,506,900**	**1,741,506,900**	**-**	**185**
	LESS: CAPITAL EXPENDITURE:						
142,042,144	Capital Expenditure: Administrative Sector:	12	601,584,225	270,000,000	270,000,000		223
50,013,726	Capital Expenditure: Economic Sector:	12	361,963,592	1,146,107,890	1,146,107,890		32
230,522,359	Capital Expenditure: Social Service Sector:	12	480,662,558	325,399,010	325,399,010		148
	Capital Expenditure: Funded from Aids and Grants:						
422,578,229	**TOTAL CAPITAL EXPENDITURE**		**1,444,210,375**	**1,741,506,900**	**1,741,506,900**	**-**	**402**
	Intangible Assets						
100,993,382	**CLOSING BALANCE**		**1,782,425,775**	**-**	**-**	**-**	



.....Director of Finance and Supply

GUSAU LOCAL GOVERNMENT

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

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
1	**STATUTORY ALLOCATION**				
	- Statutory Allocation	1,752,154,825	2,077,728,715	2,164,823,770	(412,668,945)
	- Excess Crude Oil				-
		1,752,154,825	**2,077,728,715**	**2,164,823,770**	**(412,668,945)**
2	**OTHER RECEIPTS**				
	- Share of Electronic Money Transfer Levy	155,557,790	60,482,897	100,102,110	55,455,680
	- Share of Exchange Gains Difference	569,940,252	8,021,487	21,531,430	548,408,822
	- Share of Ecology Funds	79,212,056	67,158,363		79,212,056
	- Distribution of Non-oil Excess Account	148,897,914	146,548,464	291,390,660	(142,492,746)
	- Share of Forex Equalization	63,748,582			63,748,582
	- Share of Solid Minirals	5,596,787			5,596,787
	- Share of FGN Treasury Crude Account	38,161,166			38,161,166
	- Share of Exchange Rate Differential	61,902,334			61,902,334
	- Share of Additional Funds FGN	10,203,270			10,203,270
	- Share of Refund FGN (SURE-P)	202,481,421			202,481,421
	- Share of Excess Bank Charges Recovered	-	6,482,311		-
		1,335,701,571	**288,693,522**	**413,024,200**	**922,677,371**
3	**TRANSFERS FROM OTHER GOVERNMENT AGENCIES**				
	- Office of the Accountant General of the Federation (OAGF)	-	593,077,834		-
	- Zamfara State Government Sub-Treasury	2,811,956	4,749,862		2,811,956
		2,811,956	**597,827,696**	**-**	**2,811,956**
4	**OTHER TRANSFERS**				
	- Amsabam Construction Ventures	10,791,082			10,791,082
	- Cash Deposit Caliphate & Others	15,683,885			15,683,885
	- Cash Deposit Sanusi		3,562		-
	- Abubakar S/Fawa Dambo		9,373		-
	- Nasiru Bello Cash Deposit		2,343,297		-
	- Ahmad Cash Deposit		4,686,593		-
	- Shehu Sani Cash Deposit		2,343,297		-
		26,474,968	**9,386,122**	**-**	**26,474,968**

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.....Director of Finance and Supply

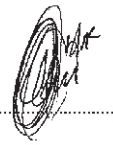
GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
5	**INDEPENDENT REVENUE (IGR)**				
	- Direct Taxes	-	-	15,000,000	
	- Rates	30,196,010	21,541,441		30,196,010
	- Licences	-	-	11,550,000	(11,550,000)
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	20,687,250	15,255,838	15,650,000	5,037,250
	- Fines	-	-		-
	- Sales	-	-	2,300,000	(2,300,000)
	- Earnings	41,543,230	38,052,721	16,500,000	25,043,230
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	-	-		-
	- Repayments- General	-	-		-
	- Investment income	-	-	500,000	(500,000)
	- Interest Earned on Fixed Deposits	5,616,208	-	1,000,000	4,616,208
	- Re-Imbursement/Miscellaneous Reciept	-	-		-
		98,042,698	**74,850,000**	**62,500,000**	**50,542,698**
6	**PERSONNEL COST**				
	- Office of the Chairman	25,084,655	5,648,028	18,583,230	(6,501,425)
	- Office of the Vice Chairman	2,161,190	-	2,473,870	312,680
	- Adviser/Assistant to the Chairman/V. Chairman	15,319,180	39,231,180		(15,319,180)
	- Office of the Secretary	1,937,992	3,133,608	7,487,070	5,549,078
	- Internal Audit				-
	- The Council	10,300,000		48,600,000	38,300,000
	- Personnel Management	83,178,501	71,073,652	80,870,510	(2,307,991)
	- Agric and Natural Resources	60,813,076	61,563,836	126,015,290	65,202,214
	- Finance & Supply	54,703,804	51,703,804	125,518,440	70,814,636
	- Planning, Research & Statistic			9,964,050	9,964,050
	- Works & Housing	35,716,536	30,316,536	54,189,360	18,472,824
	- Primary Health Care Services	105,079,749	78,770,380		(105,079,749)
	- Traditional Offices	6,420,000	6,420,000	42,081,000	35,661,000
	- Social & Community Development	81,625,688	59,521,624	140,903,980	59,278,292
		482,340,371	**407,382,648**	**656,686,800**	**174,346,429**

.....Director of Finance and Supply

GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
7	**OVERHEAD COST**				
	- Office of the Chairman	26,226,303	34,748,360	46,100,000	19,873,697
	- Office of the Vice Chairman	-	8,250,000	15,600,000	15,600,000
	- Adviser/Assistant to the Chairman/V. Chairman	-	5,220,000		-
	- Office of the Secretary	4,000,000	10,600,100	20,000,000	16,000,000
	- Internal Audit	-	600,000		-
	- The Council	6,000,000	36,000,000	41,000,000	35,000,000
	- Personnel Management	162,821,998	113,982,199	61,500,000	(101,321,998)
	- Agric and Natural Resources	15,000,000	6,987,464	70,500,000	55,500,000
	- Finance & Supply	248,080,804	34,544,129	88,000,000	(160,080,804)
	- Planning, Research & Statistic	3,000,000	2,000,000	69,000,000	66,000,000
	- Works & Housing	11,818,659	8,700,000	59,000,000	47,181,341
	- Primary Health Care Services	22,080,539	14,522,328		(22,080,539)
	- Traditional Offices	23,865,151	1,949,900		(23,865,151)
	- Social & Community Development	309,165,839	313,506,247	231,500,000	(77,665,839)
	- Miscellaneous	-	-		-
		832,059,293	**591,610,728**	**702,200,000**	**(129,859,293)**
8	**CONSOLIDATED REVENUE FUND CHARGES**				
	- Primary School Teachers Salary	537,519,268	555,519,268	420,000,000	(117,519,268)
	- Training Fund	14,708,894	15,198,755	15,000,000	291,106
	- Contribution to Emirate Council	76,007,155	74,797,003	70,000,000	(6,007,155)
	- Contribution to Pension Funds	88,000,000	82,500,000	120,000,000	32,000,000
	- Common Services	35,130,030	36,329,922	40,000,000	4,869,970
	- Agency for Mass Education Salary	73,774,946	76,801,016	95,000,000	21,225,054
	- Primary Health Care Staff Salary	148,527,661	151,393,812	210,000,000	61,472,339
	- Traditional Rulers Salary		39,711,143		-
	- Salary of New S/Administrator ADCs		60,642,857		-
	- Salary of Special Assistant		7,192,857		-
		973,667,953	**1,100,086,633**	**970,000,000**	**(3,667,953)**



.....Director of Finance and Supply

GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
9	**CRF CHARGES- PUBLIC DEBT CHARGES**				
	- Short Term Borrowings	688,255,566	58,444,836	60,000,000	(628,255,566)
	- Witholding Tax	4,288,284	9,373,187	35,000,000	30,711,716
	- Value Added Tax (V.A.T FIRS)	4,288,284	9,373,187	30,000,000	25,711,716
	- Others/Taxes	2,613,025	13,526,608	12,000,000	9,386,975
	- Pay as You Earn (PAYE)	24,320,112	24,320,112	20,000,000	(4,320,112)
	- Water Rate	13,326,264	13,326,264		(13,326,264)
	- National Health Insurance Scheme			10,000,000	10,000,000
	- Contributory Pension Scheme				-
	- Union Dues	15,428,412	15,428,412	12,000,000	(3,428,412)
	- Party Contributory Scheme	14,465,124	14,465,124		(14,465,124)
	- Housing Funds (NHF)	13,231,284	13,231,284	25,000,000	11,768,716
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)			15,000,000	15,000,000
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	14,967,528	14,967,528	12,000,000	(2,967,528)
	- Paycut Recovered				-
	- Overpayment Recoverable (Receipt)				-
		795,183,883	**186,456,542**	**231,000,000**	**(564,183,883)**
10	**OTHER TRANSFERS TO GOVERNMENT AGENCIES**				
	- Zamfara State Office of the Executive Governor	9,373,187			(9,373,187)
	- Zamfara State Office of the First Lady	4,069,838			(4,069,838)
	- Zamfara Secretary to State Government	68,067,296			(68,067,296)
	- Zamfara State Office of the Head of Service	937,319			(937,319)
	- Zamfara State Hajj Commission	60,457,054			(60,457,054)
	- Executive Secretary ZSMEB	3,926,277			(3,926,277)
	- Local Government Pension Board	4,686,593	1,874,637		(4,686,593)
	- Ministry of Security and Home Affairs	1,288,813	18,699,507		(1,288,813)
	- Federal Inland Revenue Service (V.A.T)		4,217,934		-
	- Federal Inland Revenue Service (W.H.T)		4,217,934		-
	- Zamfara State Ministry of Justice		3,582,432		-
	- Ministry of Forestry & L/D		1,124,782		-
	- Directorate for Islamic Organisation		5,342,716		-
		152,806,377	**39,059,944**	-	**(152,806,377)**

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.....Director of Finance and Supply

GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
11	**TRANSFERS TO OTHERS**				
	- Anti Thuggery Standing Committee	4,686,593	9,373,187		(4,686,593)
	- House Committee on Local Government		2,343,297		-
	- U.B.A		18,746,373		-
	- Algon		937,319		-
		4,686,593	**31,400,175**	-	**(4,686,593)**
12	**CAPITAL EXPENDITURE**				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	150,661,598	109,394,097	150,000,000	(661,598)
	- Construction/Provision of Fixed Assets	448,110,671	30,491,914	105,000,000	(343,110,671)
	- Rehabilitation/Repairs of Fixed Assets	2,811,956	2,156,133	15,000,000	12,188,044
	- Preservation of Environment	-	-		-
		601,584,225	**142,042,144**	**270,000,000**	**(331,584,225)**
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	34,212,631	14,997,099	115,107,890	80,895,259
	- Construction/Provision of Fixed Assets	322,824,845	34,941,641	991,000,000	668,175,155
	- Rehabilitation/Repairs of Fixed Assets	4,926,116	74,985	25,000,000	20,073,884
	- Preservation of Environment	-	-	15,000,000	15,000,000
		361,963,592	**50,013,726**	**1,146,107,890**	**784,144,298**
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	37,869,415	148,405,196	100,000,000	62,130,585
	- Construction/Provision of Fixed Assets	385,703,515	51,468,232	165,399,010	(220,304,505)
	- Rehabilitation/Repairs of Fixed Assets	57,089,628	30,648,931	60,000,000	2,910,372
	- Preservation of Environment		-		-
		480,662,558	**230,522,359**	**325,399,010**	**(155,263,548)**
	TOTAL CAPITAL EXPENDITURE BY SECTOR	**1,444,210,375**	**422,578,229**	**1,741,506,900**	**297,296,525**

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.....Director of Finance and Supply

GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
13	**PROCEEDS FROM LOANS/OTHER BORROWINGS**				
	- Commercial Banks Loans	-	-	1,000,000,000	1,000,000,000
	- Commercial Banks Loans (U.B.A Shorterm Loan)	281,195,601	187,463,734		
		281,195,601	**187,463,734**	**1,000,000,000**	**1,000,000,000**
14	**OTHER BANKS OF THE TREASURY**				
	- ECOBANK	169,063	41,472		
	- UBA PLC I	19,297,448	11,703		
	- Fidelity Bank PLC I	618,554	104,423		
		20,085,065	**157,597**		
15	**CASH HELD BY DEPARTMENT & AGENCIES**				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	4,688	(23,692,355)		
		4,688	**(23,692,355)**		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	66,583,211	30,898		
		66,583,211	**30,898**		
	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	64,450,853	4,460,998		
	ii. Jaiz Bank PLC	9,740,662			
	iii. Heritage Bank PLC		28,436		
		74,191,515	**4,489,434**		
15	**- Cash at Hand with MLGCA (Revenue Accounts)**				
	i. U.B.A I PLC	-	3,660		
	ii. U.B.A II Bank PLC	-	13,800		
	iii. Sterling Bank PLC	-	17,309		
	iv. Zenith Bank PLC	-	575,885		
		-	**610,653**		

.....Director of Finance and Supply

GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
15	**- Cash at Hand with MLGCA (Contract Finance Loan)**				
	i. U.B.A PLC	-	119,397,156		
		-	**119,397,156**		
	- Cash at Hand with MLGCA (Fixed Deposits)				
	i. U.B.A PLC	1,621,561,297			
		1,621,561,297	-		
15	**CASH HELD BY DEPARTMENT & AGENCIES**				
	- Cash at Hand with MLGCA (JAAC 1)	4,688	(23,692,355)		
	- Cash at Hand with MLGCA (Salary)	66,583,211	30,898		
	- Cash at Hand with MLGCA (Dev. Saving)	74,191,515	4,489,434		
	- Cash at Hand with MLGCA (Advert Revenue Account)	-	610,653		
	- Cash at Hand with MLGCA (Contract Finance Loan)	-	119,397,156		
	- Cash at Hand with MLGCA (Fixed Deposits)	1,621,561,297			
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	**1,762,340,710**	**100,835,785**		
16	**LOCAL GOVERNMENT INVESTMENTS**				
	Gamji Bank	125,000	125,000		
	Sokoto Investment Co Ltd	500,000	500,000		
	CCNN Sokoto	200,000	200,000		
	Sokoto Cooperative Bank	100,000	100,000		
	Gusau Community Bank	100,000	100,000		
	Zamfara Investment Co.	499,760	499,760		
	Unity Bank (BON)	91,645	91,645		
	Zamfara Fertilizer Co.	2,000,000	2,000,000		
	T/Mafara Bricks B. Ind.	1,000,000	1,000,000		
	Intercontinental Bank	1,350,000	1,350,000		
	Brightway Solid Minerals Dev. Co.	86,595,581	86,595,581		
	Zamfara State Investment Company	9,373,187	9,373,187		
		101,935,173	**101,935,173**		

.....Director of Finance and Supply

GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
17	**ADVANCES**				
	Bala Garba & Others	1,620,200	1,620,200		
	Sanusi Isah Gusau & Others	2,020,415	2,020,415		
	Kabiru Garba & Others	1,810,200	1,810,200		
	Zarumi Bello & Others	1,402,120	1,402,120		
	Haliru Aliyu Gusau & Others	1,823,105	1,823,105		
	Dayyabu Adamu & Others	2,380,210	2,380,210		
	Mustapha M & Others	2,250,150	2,250,150		
	Yahaya Ibrahim & Others	1,419,180	1,419,180		
	Aliyu Adamu & Others	2,064,386	2,064,386		
	Lauwali Maikano & Others	2,910,710	2,910,710		
		19,700,676	**19,700,676**		
18	**CONSOLIDATED REVENUE FUNDS**				
	- Opening Balance	100,993,382	40,294,231		
	- Revenue	6,754,706,351	4,431,205,452		
		6,855,699,733	**4,471,499,683**		
	- Less				
	- Expenditure	5,073,273,958	4,370,506,300		
	- Closing Balance	**1,782,425,775**	**100,993,382**		

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.....Director of Finance and Supply

Ecobank
The Pan African Bank

Date: 24/Jan/2024

Gusau Local Secretariate,

Zaria Road Gusau

Zamfara State.

Dear Sir/Ma

BANK CERTIFICATE FOR BALANCE

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

As stated below:

N169,063.39

Yours Faithfully,

UWAKWE KELECHI
Customer Service Manager

KAYODE ELIZABETH
Branch Manager

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

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

UBA
United Bank for Africa

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

The Chairman,
Gusau Local Govt,
Zamfara State.

Dear Sir,

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

We write to confirm the balance for GUSAU LOCAL GOVERNMENT-1004421747 to be N19,297,448.30 CR (Nineteen Million, Two Hundred and Ninety-Seven Thousand Four Hundred and Forty-Eight Naira Thirty Kobo Only) as at 31TH December 2023,

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

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

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



RC:103022

Fidelity

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

Sir,

RE: BANK CERTIFICATE OF BALANCE

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

Account Name: **GUSAU LOCAL GOVERNMENT REVENUE**

Account Number: **5030096174**

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

We hope this satisfies your request.

Thank you

FOR: Fidelity Bank Plc.

Authorized Signatory

Authorized Signatory

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

www.fidelitybank.ng

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

UBA
United Bank for Africa

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

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

Dear Sir,

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

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

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

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

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

UBA
United Bank for Africa

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

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

Dear Sir,

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

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

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

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

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

UBA
United Bank for Africa

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

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

Dear Sir,

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

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

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

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

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