ZAMFARA STATE OF NIGERIA

GUMMI 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. AMINU NUHU FALALE
SOLE ADMINISTRATOR
GUMMI LOCAL GOVERNMENT
ZAMFARA STATE



GUMMI LOCAL GOVERNMENT ACCOUNTS FOR THE YEAR ENDED

31ST DECEMBER, 2023

CONTENTS **PAGES**

SOLE ADMINISTRATOR'S REPORT	2
FINANCE DIRECTOR'S REPORT	3
AUDITOR'S GENERAL CERTIFICATION	4
ACCOUNTING POLICIES	5
CASH FLOW STATEMENT	6-8
STATEMENT OF ASSETS AND LIABILITIES	9-10
STATEMENT OF CONSOLIDATED REVENUE FUND	11-12
STATEMENT OF CAPITAL DEVELOPMENT FUND	13
NOTES TO THE ACCOUNTS	14-21
CERTIFICATES OF BANK BALANCES	22- 26



ZAMFARA STATE OF NIGERIA

GUMMI LOCAL GOVERNMENT

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

Our Ref: GMM/AA/VOL.II/93 Your Ref: _____ Date: 31st January, 2024

SOLE ADMINISTRATOR'S REPORT

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

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

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

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

Hon. Aminu Nuhu Falale
Sole Administrator.

All correspondences should be addressed to the office of the Executive Chairman

ZAMFARA STATE OF NIGERIA

GUMMI LOCAL GOVERNMENT

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

Our Ref: GMM/AA/VOL.II/92 Your Ref: _____ Date: 31st January, 2024

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

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

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

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

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

.....

Alh. Salisu Isah
Director Finance & Supply



All correspondences should be addressed to the office of the Executive Chairman

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

LGA/AA/VOL.II/180 **24th March, 2024**

AUDITOR'S GENERAL CERTIFICATION
GUMMI LOCAL GOVERNMENT ACCOUNTS

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

DIRECTOR OF FINANCE AND AUDITOR GENERAL FOR LOCAL GOVERNMENT RESPONSIBILITIES

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

BASIS OF OPINION

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

OPINION

In my opinion, subject to the observation/comments contained in my report, the statements give a true and fair view of the financial transaction of Gummi 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.

GUMMI LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2023

ANNUAL BUDGET 2023 ₦		NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	CashFlows from Operating Activities:			
	Receipts:			
1,481,450,580	Statutory Allocation	1	1,261,852,445	1,496,321,571
1,012,325,470	Value Added Tax (VAT)		1,213,847,822	888,029,831
299,390,710	Other Receipts	2	1,031,919,493	209,056,789
	Transfer from other Government Agencies	3	2,025,091	430,538,631
	Other Transfers	4	19,066,524	6,759,620
2,793,166,760	**Sub-Total- Statutory Allocation**		**3,528,711,376**	**3,030,706,442**
	Independent Revenue (IGR)			
-	Direct Taxes	5	-	-
3,000,000	Rates	5	3,627,600	6,456,480
21,900,000	Licences	5	2,394,950	4,706,050
-	Mining Rents	5	-	-
-	Royalties	5	-	-
11,300,000	Fees	5	11,080,620	17,459,210
-	Fines	5	1,914,250	4,032,580
-	Sales	5	-	-
20,387,680	Earnings	5	18,224,250	29,467,800
-	Sales/Rent of Government Buildings	5	-	-
3,000,000	Sales/Rent on Lands and Others	5	6,578,230	8,025,000
-	Repayments- General	5	-	-
-	Investment income	5	-	-
-	Interest Earned on Fixed Deposits	5	4,044,634	-
-	Re-Imbursement/Miscellaneous Reciept	5	1,722,300	-
59,587,680	**Sub-Total-Independent Revenue**		**49,586,834**	**70,147,120**
	Other Revenue Sources of the L/Govt.			
2,852,754,440	**Total Receipts**		**3,578,298,211**	**3,100,853,562**

6

.....Director of Finance and Supply

GUMMI LOCAL GOVERNMENT

ANNUAL BUDGET 2023 ₦		NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	Payments:			
448,488,030	Personnel Costs (Incl.Salaries on CRF Charges):	6	309,550,199	239,765,412
567,200,000	Overhead Charges:	7	566,811,663	498,613,376
623,000,000	Consolidated Revenue Fund Charges	8	544,583,268	664,656,231
172,000,000	CRF Charges- Public debt charges	9	554,307,692	272,319,776
-	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	110,046,839	28,129,869
	Transfers to Others	11	3,375,152	22,613,520
1,810,688,030	**Total Payments**		**2,088,674,813**	**1,726,098,184**
1,042,066,410	**Net Cash Flow from Operating Activities**		**1,489,623,398**	**1,374,755,379**
	CashFlows from Investment Activities:			
220,000,000	Capital Expenditure: Administrative Sector:	12	557,295,013	112,628,399
917,577,030	Capital Expenditure: Economic Sector:	12	382,988,064	40,326,159
289,489,380	Capital Expenditure: Social Service Sector:	12	421,091,465	166,015,696
	Capital Expenditure: Funded from Aids and Grants:			
1,427,066,410	**Net Cash Flow from Investment Activities:**		**1,361,374,542**	**318,970,254**
	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	202,509,134	135,006,089
(615,000,000)	Repayment of External Loans (Including Servicing)		(273,859,665)	(1,146,464,059)
	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:**		**(79,399,720)**	**(1,011,457,970)**

.....Director of Finance and Supply

GUMMI 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		1,167,802,673	
	Total Cashflows from other cash equivalent Accounts		**1,167,802,673**	**-**
-	Net Cash for the year		48,849,135	44,327,155
	Cash & Its Equivalent as at 1st January		72,788,524	28,461,369
-	Cash & Its Equivalent as at 31st December		**1,289,440,332**	**72,788,524**

8

.....Director of Finance and Supply

GUMMI 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	20,252,299	169,438
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	1,269,188,033	72,619,086
TOTAL LIQUID ASSETS		**1,289,440,332**	**72,788,524**
Investments and Other Cash Assets:			
Local Government Investments	16	102,783,351	102,783,351
Imprest			
Advances	17	35,325,000	35,325,000
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		**138,108,351**	**138,108,351**
TOTAL ASSETS		**1,427,548,683**	**210,896,875**

.....Director of Finance and Supply

GUMMI LOCAL GOVERNMENT

	NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund	18	1,289,440,332	72,788,524
Capital Development Fund		138,108,351	
Trust & Other Public Funds			65,489,265
TOTAL PUBLIC FUNDS		**1,427,548,683**	**138,277,789**
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:-			72,619,086
TOTAL LIABILITIES		**1,427,548,683**	**210,896,875**

10

.....Director of Finance and Supply

GUMMI 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 %
28,461,369	**Opening Balance:**		72,788,524				
	ADD: REVENUE						
1,496,321,571	Statutory Allocation	1	1,261,852,445	1,481,450,580	1,481,450,580		35
888,029,831	Value Added Tax Allocation		1,213,847,822	1,012,325,470	1,012,325,470		34
209,056,789	Other Receipts	2	1,031,919,493	299,390,710	299,390,710		29
430,538,631	Transfer from other Government Agencies	3	2,025,091	-			0
6,759,620	Other Transfers	4	19,066,524	-			1
3,059,167,811	**Sub-Total-Statutory Allocation**		**3,601,499,900**	**2,793,166,760**	**2,793,166,760**	**-**	**98**
	Independent Revenue (IGR)						
-	Direct Taxes	5	-	-	-		-
6,456,480	Rates	5	3,627,600	3,000,000	3,000,000		7
4,706,050	Licences	5	2,394,950	21,900,000	21,900,000		5
-	Mining Rents	5	-	-	-		-
-	Royalties	5	-	-	-		-
17,459,210	Fees	5	11,080,620	11,300,000	11,300,000		22
4,032,580	Fines	5	1,914,250	-	-		4
-	Sales	5	-	-	-		-
29,467,800	Earnings	5	18,224,250	20,387,680	20,387,680		37
-	Sales/Rent of Government Buildings	5	-	-	-		-
8,025,000	Sales/Rent on Lands and Others	5	6,578,230	3,000,000	3,000,000		13
-	Repayments- General	5	-	-	-		-
-	Investment income	5	-	-	-		-
-	Interest Earned on Fixed Deposits	5	4,044,634	-	-		8
-	Re-Imbursement/Miscellaneous Reciept	5	1,722,300	-	-		3
70,147,120	**Sub-Total-Independent Revenue**		**49,586,834**	**59,587,680**	**59,587,680**	**-**	**100**
	Other Revenue Sources of the L/Govt.						
3,129,314,931	**TOTAL REVENUE**		**3,651,086,734**	**2,852,754,440**	**2,852,754,440**	**-**	**100**

11

.....Director of Finance and Supply



GUMMI LOCAL GOVERNMENT

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	VARIANCE ON FINAL BUDGET %
	LESS: EXPENDITURE						
239,765,412	Personnel Costs (Incl.Salaries on CRF Charges):	6	309,550,199	448,488,030	448,488,030		69
498,613,376	Overhead Charges:	7	566,811,663	567,200,000	567,200,000		100
664,656,231	Consolidated Revenue Fund Charges	8	544,583,268	623,000,000	623,000,000		87
272,319,776	CRF Charges- Public debt charges	9	554,307,692	172,000,000	172,000,000		322
	Subvention to Parastatals						
28,129,869	Other Transfers to Government Agencies	10	110,046,839	-			
22,613,520	Transfers to Others	11	3,375,152	-			
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
1,146,464,059	Repayments:External Loans: LGC		273,859,665	615,000,000	615,000,000		45
	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				
2,872,562,243	**TOTAL EXPENDITURE:**		**2,370,583,667**	**2,425,688,030**	**2,425,688,030**	**-**	**98**
256,752,688	**OPERATING BALANCE:**		**1,280,503,067**	**427,066,410**	**427,066,410**	**-**	**300**
	APPROPRIATIONS/TRANSFERS:						
318,970,254	Transfer to Capital Development Funds:		1,280,503,067	1,427,066,410	1,427,066,410	-	90
318,970,254	**Closing Balance:**		**1,280,503,067**	**1,427,066,410**	**1,427,066,410**	**-**	**90**

12

.....Director of Finance and Supply

GUMMI 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						
256,752,688	Transfer from Consolidated Revenue Fund:		1,280,503,067	427,066,410	427,066,410		300
	Aid and Grants						
135,006,089	External Loans: LGC			1,000,000,000	1,000,000,000		20
	LGC Bonds & Treasury Bonds						
	Nigerian Treasury Bills (NTB)/Fixed Deposits		1,167,802,673				
	Development Loan Stock						
	Other Internal Loans (Promissory Notes)						
	Internal Loans from Other Funds (UBA TOD)		202,509,134				
391,758,778	**TOTAL REVENUE AVAILABLE:**		**2,650,814,874**	**1,427,066,410**	**1,427,066,410**	-	**186**
	LESS: CAPITAL EXPENDITURE:						
112,628,399	Capital Expenditure: Administrative Sector:	12	557,295,013	220,000,000	220,000,000		253
40,326,159	Capital Expenditure: Economic Sector:	12	382,988,064	917,577,030	917,577,030		42
166,015,696	Capital Expenditure: Social Service Sector:	12	421,091,465	289,489,380	289,489,380		145
	Capital Expenditure: Funded from Aids and Grants:						
318,970,254	**TOTAL CAPITAL EXPENDITURE**		**1,361,374,542**	**1,427,066,410**	**1,427,066,410**	-	**441**
	Intangible Assets						
72,788,524	**CLOSING BALANCE**		**1,289,440,332**	-	-	-	

13

.....Director of Finance and Supply

GUMMI 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	1,261,852,445	1,496,321,571	1,481,450,580	(219,598,135)
	- Excess Crude Oil				-
		1,261,852,445	**1,496,321,571**	**1,481,450,580**	**(219,598,135)**
2	**OTHER RECEIPTS**				
	- Share of Electronic Money Transfer Levy	122,498,075	44,705,939	74,035,930	48,462,145
	- Share of Exchange Gains Difference	410,454,881	5,776,849	15,506,330	394,948,551
	- Share of Ecology Funds	57,046,287	48,365,557		57,046,287
	- Distribution of Non-oil Excess Account	107,232,075	105,540,067	209,848,450	(102,616,375)
	- Share of Forex Equalization	45,909,929			45,909,929
	- Share of Solid Minirals	4,030,648			4,030,648
	- Share of FGN Treasury Crude Account	27,482,594			27,482,594
	- Share of Exchange Rate Differential	44,580,313			44,580,313
	- Share of Additional Funds FGN	10,203,270			10,203,270
	- Share of Refund FGN (SURE-P)	202,481,421			
	- Share of Excess Bank Charges Recovered	-	4,668,377		-
		1,031,919,493	**209,056,789**	**299,390,710**	**530,047,362**
3	**TRANSFERS FROM OTHER GOVERNMENT AGENCIES**				
	- Office of the Accountant General of the Federation (OAGF)	-	427,117,914		-
	- Zamfara State Government Sub-Treasury	2,025,091	3,420,717		2,025,091
		2,025,091	**430,538,631**	**-**	**2,025,091**
4	**OTHER TRANSFERS**				
	- Amsabam Construction Ventures	7,771,433			7,771,433
	- Cash Deposit Caliphate & Others	11,295,092			11,295,092
	- Cash Deposit Sanusi		2,565		-
	- Abubakar S/Fawa Dambo		6,750		-
	- Nasiru Bello Cash Deposit		1,687,576		-
	- Ahmad Cash Deposit		3,375,152		-
	- Shehu Sani Cash Deposit		1,687,576		-
		19,066,524	**6,759,620**	**-**	**19,066,524**

14

.....Director of Finance and Supply

GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
5	**INDEPENDENT REVENUE (IGR)**				
	- Direct Taxes	-	-		
	- Rates	3,627,600	6,456,480	3,000,000	627,600
	- Licences	2,394,950	4,706,050	21,900,000	(19,505,050)
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	11,080,620	17,459,210	11,300,000	(219,380)
	- Fines	1,914,250	4,032,580		1,914,250
	- Sales	-	-		-
	- Earnings	18,224,250	29,467,800	20,387,680	(2,163,430)
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	6,578,230	8,025,000	3,000,000	3,578,230
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned on Fixed Deposits	4,044,634	-		4,044,634
	- Re-Imbursement/Miscellaneous Reciept	1,722,300	-		1,722,300
		49,586,834	**70,147,120**	**59,587,680**	**(10,000,846)**
6	**PERSONNEL COST**				
	- Office of the Chairman	24,498,320	5,648,028	29,594,930	5,096,610
	- Office of the Vice Chairman	2,161,190	-	4,313,660	2,152,470
	- Adviser/Assistant to the Chairman/V. Chairman	15,319,180	41,231,192		(15,319,180)
	- Office of the Secretary	1,937,992	3,133,608	10,582,270	8,644,278
	- Internal Audit				-
	- The Council	7,300,000		74,234,930	66,934,930
	- Personnel Management	38,231,994	34,933,576	92,388,980	54,156,986
	- Agric and Natural Resources	62,885,358	34,681,128	45,283,050	(17,602,308)
	- Finance & Supply	22,592,676	22,592,676	42,588,670	19,995,994
	- Planning, Research & Statistics			13,353,110	13,353,110
	- Works & Housing	19,979,388	19,979,388	41,764,410	21,785,022
	- Primary Health Care Services	61,907,344	39,907,344		(61,907,344)
	- Traditional Offices	8,975,400	8,975,400	41,987,400	33,012,000
	- Social & Community Development	43,761,357	28,683,072	52,396,620	8,635,263
		309,550,199	**239,765,412**	**448,488,030**	**138,937,831**

15

.....Director of Finance and Supply

GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
7	**OVERHEAD COST**				
	- Office of the Chairman	25,286,584	39,586,888	39,500,000	14,213,416
	- Office of the Vice Chairman	5,000,000	-	18,500,000	13,500,000
	- Adviser/Assistant to the Chairman/V. Chairman	-	-		
	- Office of the Secretary	7,000,000	15,560,000	13,700,000	6,700,000
	- Internal Audit	-	-		
	- The Council	8,000,000	4,000,000	37,500,000	29,500,000
	- Personnel Management	128,110,675	89,542,157	65,500,000	(62,610,675)
	- Agric and Natural Resources	6,962,741	8,875,006	29,500,000	22,537,259
	- Finance & Supply	139,079,335	38,971,530	60,500,000	(78,579,335)
	- Planning, Research & Statistics	3,000,000	4,500,000	66,500,000	
	- Works & Housing	5,687,515	20,500,000	59,000,000	53,312,485
	- Primary Health Care Services	13,578,757	7,388,562		(13,578,757)
	- Traditional Offices	17,187,008	5,000,000		(17,187,008)
	- Social & Community Development	207,919,048	264,689,231	177,000,000	(30,919,048)
	- Miscellaneous	-	-		-
		566,811,663	**498,613,376**	**567,200,000**	**(63,111,663)**
8	**CONSOLIDATED REVENUE FUND CHARGES**				
	- Primary School Teachers Salary	274,994,984	272,994,984	350,000,000	75,005,016
	- Training Fund	10,598,151	11,145,591	15,000,000	4,401,849
	- Contribution to Emirate Council	54,646,539	54,666,199	65,000,000	10,353,461
	- Contribution to Pension Funds	78,000,000	82,500,000	80,000,000	2,000,000
	- Common Services	25,230,932	26,383,649	28,000,000	2,769,068
	- Agency for Mass Education Salary	30,902,611	32,826,166	30,000,000	(902,611)
	- Primary Health Care Staff Salary	70,210,052	76,592,784	55,000,000	(15,210,052)
	- Traditional Rulers Salary		39,711,143		-
	- Salary of New S/Administrator ADCs		60,642,857		-
	- Salary of Special Assistant		7,192,857		-
		544,583,268	**664,656,231**	**623,000,000**	**78,416,732**

16

.....Director of Finance and Supply

GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
9	**CRF CHARGES- PUBLIC DEBT CHARGES**				
	- Short Term Borrowings	495,662,231	198,490,654	40,000,000	(455,662,231)
	- Witholding Tax	3,088,301	6,750,304	18,000,000	14,911,699
	- Value Added Tax (V.A.T FIRS)	3,088,301	6,750,304	30,000,000	26,911,699
	- Others/Taxes	1,881,827	9,741,482	5,000,000	3,118,173
	- Pay as You Earn (PAYE)	16,550,676	16,550,676	14,000,000	(2,550,676)
	- Water Rate	4,845,600	4,845,600	15,000,000	10,154,400
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme				-
	- Union Dues	7,802,784	7,802,784	20,000,000	12,197,216
	- Party Contributory Scheme	5,693,592	5,693,592		(5,693,592)
	- Housing Funds (NHF)	5,257,428	5,257,428	30,000,000	24,742,572
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	10,436,952	10,436,952		(10,436,952)
	- Paycut Recovered				-
	- Overpayment Recoverable (Receipt)				-
		554,307,692	**272,319,776**	**172,000,000**	**(382,307,692)**
10	**OTHER TRANSFERS TO GOVERNMENT AGENCIES**				
	- Zamfara State Office of the Executive Governor	6,750,304			(6,750,304)
	- Zamfara State Office of the First Lady	2,930,982			(2,930,982)
	- Zamfara Secretary to State Government	49,020,145			(49,020,145)
	- Zamfara State Office of the Head of Service	675,030			(675,030)
	- Zamfara State Hajj Commission	43,539,464			(43,539,464)
	- Executive Secretary ZSMEB	2,827,594			(2,827,594)
	- Local Government Pension Board	3,375,152	1,350,061		(3,375,152)
	- Ministry of Security and Home Affairs	928,167	13,466,857		(928,167)
	- Federal Inland Revenue Service (V.A.T)		3,037,637		-
	- Federal Inland Revenue Service (W.H.T)		3,037,637		-
	- Zamfara State Ministry of Justice		2,579,966		-
	- Ministry of Forestry & L/D		810,037		-
	- Directorate for Islamic Organisation		3,847,674		-
		110,046,839	**28,129,869**	**-**	**(110,046,839)**

17

.....Director of Finance and Supply

GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
11	**TRANSFERS TO OTHERS**				
	- Anti Thuggery Standing Committee	3,375,152	6,750,304		(3,375,152)
	- House Committee on Local Government		1,687,576		-
	- U.B.A		13,500,609		-
	- Algon		675,030		-
		3,375,152	**22,613,520**	-	**(3,375,152)**
12	**CAPITAL EXPENDITURE**				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	110,241,162	89,116,198	120,000,000	9,758,838
	- Construction/Provision of Fixed Assets	445,028,759	21,959,415	90,000,000	(355,028,759)
	- Rehabilitation/Repairs of Fixed Assets	2,025,091	1,552,786	10,000,000	7,974,909
	- Preservation of Environment	-	-		-
		557,295,013	**112,628,399**	**220,000,000**	**(337,295,013)**
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	24,638,971	10,800,487	80,000,000	55,361,029
	- Construction/Provision of Fixed Assets	354,801,444	29,471,669	797,577,030	442,775,586
	- Rehabilitation/Repairs of Fixed Assets	3,547,650	54,002	25,000,000	21,452,350
	- Preservation of Environment	-	-	15,000,000	15,000,000
		382,988,064	**40,326,159**	**917,577,030**	**534,588,966**
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	29,790,938	106,877,233	85,000,000	55,209,062
	- Construction/Provision of Fixed Assets	350,186,188	37,065,968	148,489,380	(201,696,808)
	- Rehabilitation/Repairs of Fixed Assets	41,114,339	22,072,495	56,000,000	14,885,661
	- Preservation of Environment		-		-
		421,091,465	**166,015,696**	**289,489,380**	**(131,602,085)**
	TOTAL CAPITAL EXPENDITURE BY SECTOR	**1,361,374,542**	**318,970,254**	**1,427,066,410**	**65,691,868**

18

.....Director of Finance and Supply

GUMMI 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)	202,509,134	135,006,089		
		202,509,134	**135,006,089**	**1,000,000,000**	**1,000,000,000**
14	**OTHER BANKS OF THE TREASURY**				
	- UBA PLC	20,087,340	20,770		
	- First Bank PLC I	164,959	53,633		
	- First Bank PLC II		46,688		
	- Fidelity Bank PLC		48,347		
		20,252,299	**169,438**		
15	**CASH HELD BY DEPARTMENT & AGENCIES**				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	3,376	(17,062,565)		
		3,376	**(17,062,565)**		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	47,951,349	22,252		
		47,951,349	**22,252**		
	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	46,415,685	3,212,685		
	ii. Jaiz Bank PLC	7,014,950			
	iii. Heritage Bank PLC		20,479		
		53,430,635	**3,233,164**		
	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	-	2,636		
	ii. U.B.A II Bank PLC	-	9,938		
	iii. Sterling Bank PLC	-	12,465		
	iv. Zenith Bank PLC	-	414,736		
		-	**439,775**		

19

.....Director of Finance and Supply

GUMMI 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	-	85,986,461		
		-	**85,986,461**		
	- Cash at Hand with MLGCA (Fixed deposits)				
	i. U.B.A PLC	1,167,802,673			
		1,167,802,673	**-**		
	CASH HELD BY DEPARTMENT & AGENCIES				
	- Cash at Hand with MLGCA (JAAC 1)	3,376	(17,062,565)		
	- Cash at Hand with MLGCA (Salary)	47,951,349	22,252		
	- Cash at Hand with MLGCA (Dev. Saving)	53,430,635	3,233,164		
	- Cash at Hand with MLGCA (Advert Revenue Account)	-	439,775		
	- Cash at Hand with MLGCA (Contract Finance Loan)	-	85,986,461		
	- Cash at Hand with MLGCA (Fixed Deposits)	1,167,802,673			
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	**1,269,188,033**	**72,619,086**		
16	**LOCAL GOVERNMENT INVESTMENTS**				
	Gamji Bank	56,000	56,000		
	Sokoto Investment Co Ltd	24,000	24,000		
	Zamfara Investment Co.	150,000	150,000		
	Zamfara Fertilizer Co.	2,000,000	2,000,000		
	T/Mafara Bricks B. Ind.	2,000,000	2,000,000		
	Intercontinental Bank	1,350,000	1,350,000		
	Brightway Solid Minerals Dev. Co.	90,453,047	90,453,047		
	Zamfara State Investment Company	6,750,304	6,750,304		
		102,783,351	**102,783,351**		

20

.....Director of Finance and Supply

GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
17	**ADVANCES**				
	Emirate Coincil	5,000,000	5,000,000		
	Tijjani Yahaya & Others	3,600,000	3,600,000		
	Min. For Local Govt	450,000	450,000		
	Aliyu K Maisallah & Others	7,600,000	7,600,000		
	Muhammad Idris & Others	4,650,000	4,650,000		
	Abdullahi Kido & Others	7,450,000	7,450,000		
	Ibrahim Danghana & Others	6,575,000	6,575,000		
		35,325,000	**35,325,000**		
18	**CONSOLIDATED REVENUE FUNDS**				
	- Opening Balance	72,788,524	28,461,369		
	- Revenue	4,948,610,018	3,235,859,652		
		5,021,398,541	**3,264,321,021**		
	- Less				
	- Expenditure	3,731,958,209	3,191,532,497		
	- Closing Balance	**1,289,440,332**	**72,788,524**		

21

.....Director of Finance and Supply



UBA
United Bank for Africa

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

The Chairman,
GUMMI LOCAL GOVT,
ZAMFARA STATE.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR GUMMI LOCAL GOVERNMENT-1004399952

We write to confirm the balance for GUMMI LOCAL GOVERNMENT-1004399952 to be N20,087,340.49 CR (TWENTY MILLION AND EIGHTY SEVEN THOUSAND, THREE HUNDRED AND FOURTY NAIRA FOURTY NINE KOBO ONLY) as at 31TH December 2023,

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

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

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



FirstBank
Since 1894

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

MINISTRY OF LOCAL GOVERMENT AND
Cheiftaincy Affairs
Gusau
Zamfara

Dear Sir/Madam,

CERTIFICATE OF DEPOSIT –GUMMI LOCAL GOVERNMENT REVENUE ACCOUNT 2000272395

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

Yours faithfully,
For: First Bank of Nigeria Ltd

Relationship Manager

Business Manager

BOARD OF DIRECTORS: Chairman: Ibukun A. Awosika, Managing Director/CEO: Adesola K. Adeduntan, Deputy Managing Director: Gbenga Shobo, Directors: Lateef A. Bakare, Uzum K. Eke (MFR), Ambrose Feese, Tunde Hassan-Odukale, Lawal K. Ibrahim, Abdullah M. Ibrahim, Lateef Lawal, Jummai Adamu, Nemi O. Obi, Obafemi A. Otudeko, Olusola A. Oworu, Ibrahim D. Waziri.

125 YEARS
WOVEN INTO THE FABRIC OF SOCIETY
1894-2019

BOARD LISTED

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.
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

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)
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

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)
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