



ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



His Excellency,
HON. DR. BELLO MOHAMMED, MON
(Matawallen Maradun, Barden Kasar Hausa, Shattiman Daular Usmaniyya)
Executive Governor, Zamfara State



ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



His Excellency,
SEN. HASSAN MUHAMMAD NASIHA
(Jarman Gusau)
Deputy Governor, Zamfara State



ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



RT. HON. NASIRU MU'AZU MAGARYA
(Tafidan Kanwa, Katukan Kasuwar Daji)
Honourable Speaker
Zamfara State House of Assembly



ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



ALH. ABUBAKAR S. PAWA DAMBO

(Jarman Bakura)

Honourable Commissioner
Ministry for Local Government Affairs
Zamfara State



ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



ALH. ABUBAKAR MUHAMMAD BARMO

(Dan Galadiman Mafara)

Permanent Secretary

Ministry for Local Government Affairs
Zamfara State



ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



HON. ABUBAKAR SHEHU
Sole Administrator
Gummi Local Government, Zamfara State



GUMMI LOCAL GOVERNMENT
ACCOUNTS FOR THE YEAR ENDED
31ST DECEMBER, 2022

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- 34



GUMMI LOCAL GOVERNMENT

ZAMFARA STATE OF NIGERIA

0845



Our Ref: GMM/AA/VOL.II/92

Your Ref: _____

Date: 31st August, 2023


SOLE ADMINISTRATOR'S REPORT

The Annual Financial Report for the fiscal year 2022 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 in compliance 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 2022 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, 2022 are hereby recommended for public use.


Hon. Abubakar Shehu
Sole Administrator.

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



GUMMI LOCAL GOVERNMENT

ZAMFARA STATE OF NIGERIA

0845



Our Ref: GMM/AA/VOL.II/91

Your Ref:

Date: 31st August, 2023

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 – 34 for the year ended 31st December, 2022 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, 2022.

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

5th October, 2023



AUDITOR'S GENERAL CERTIFICATION
GUMMI LOCAL GOVERNMENT ACCOUNTS

We have audited the 2022 Accounts of Gummi Local Government Council set out on page 6 – 34 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 5.

DIRECTOR OF FINANCE AND AUDITOR GENERAL FOR LOCAL GOVERNMENT RESPONSIBILITIES

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

BASIS OF OPINION

The audit was conducted in compliance 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 in compliance with the provision of International Organization of Supreme Audit Institutions INTOSAI. An audit includes examination on test basis of evidence relevant to the figures disclosed in the Financial Statements. The audit was planned and performed to obtain 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, 2022 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, 2022

ANNUAL BUDGET 2022 ₦		NOTES	ACTUAL 2022 ₦	ACTUAL 2021 ₦
	<u>CashFlows from Operating Activities:</u>			
	<u>Receipts:</u>			
1,652,305,810	Statutory Allocation	1	1,496,321,571	1,395,273,690
710,112,710	Value Added Tax (VAT)		888,029,831	727,719,240
-	- Excess Paris Club Refund		-	-
-	- Other Receipts	2	209,056,789	161,529,178
	Transfer from other Government Agencies	3	430,538,631	-
	Other Transfers	4	6,759,620	40,501,827
2,362,418,520	Sub-Total- Statutory Allocation		3,030,706,442	2,325,023,935
	<u>Independent Revenue (IGR)</u>			
-	- Direct Taxes	5	-	-
2,000,000	Rates	5	6,456,480	6,052,714
11,100,000	Licences	5	4,706,050	2,926,570
-	- Mining Rents	5	-	-
-	- Royalties	5	-	-
5,000,000	Fees	5	17,459,210	17,270,415
-	- Fines	5	4,032,580	3,936,290
-	- Sales	5	-	-
9,116,380	Earnings	5	29,467,800	17,901,100
-	- Sales/Rent of Government Buildings	5	-	-
3,000,000	Sales/Rent on Lands and Others	5	8,025,000	3,163,981
-	- Repayments- General	5	-	-
-	- Investment income	5	-	-
-	- Interest Earned	5	-	-
-	- Re-Imbursement/Miscellaneous Receipt	5	-	-
30,216,380	Sub-Total-Independent Revenue		70,147,120	51,251,070
	Other Revenue Sources of the L/Govt.			
2,392,634,900	Total Receipts		3,100,853,562	2,376,275,005



GUMMI LOCAL GOVERNMENT

ANNUAL BUDGET 2022 ₦		NOTE	ACTUAL 2022 ₦	ACTUAL 2021	₦
	Payments:				
370,107,070	Personnel Costs (Incl.Salaries on CRF Charges):	6	239,765,412	247,915,199	
418,180,000	Overhead Charges:	7	498,613,376	402,027,731	
583,892,990	Consolidated Revenue Fund Charges	8	664,656,231	590,372,552	
174,500,000	CRF Charges- Public debt charges	9	272,319,776	172,582,128	
-	Subvention to Parastatals				
	Other Operating Activities				
-	Other Transfers to Government Agencies	10	28,129,869	71,418,827	
	Transfers to Others	11	22,613,520	8,910,402	
1,546,680,060	Total Payments		1,726,098,184	1,493,226,839	
845,954,840	Net Cash Flow from Operating Activities		1,374,755,379	883,048,166	
	CashFlows from Investment Activities:				
333,000,000	Capital Expenditure: Administrative Sector:	12	112,628,399	94,482,581	
717,954,840	Capital Expenditure: Economic Sector:	12	40,326,159	29,060,334	
295,000,000	Capital Expenditure: Social Service Sector:	12	166,015,696	38,809,233	
	Capital Expenditure: Funded from Aids and Grants:				
1,345,954,840	Net Cash Flow from Investment Activities:		318,970,254	162,352,148	
	CashFlows from Financing Activities:				
	Proceeds from Aids and Grants				
1,000,000,000	Proceeds from External Loan	13	-	135,006,089	
	Proceeds from Internal Loans: FGN/Treasury B.:				
	Proceeds from Loans (Shortterm Loan)	13	135,006,089	27,001,218	
(500,000,000)	Repayment of External Loans (Including Servicing)		(1,146,464,059)	(872,185,914)	
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction		-	(55,182,325)	
	Repayment of Loans from Other Funds				
500,000,000	Net Cash Flows from Financing Activities:		(1,011,457,970)	(765,360,931)	



GUMMI LOCAL GOVERNMENT

ANNUAL
BUDGET 2022
₦

NOTE

ACTUAL
2022
₦

ACTUAL
2021

₦

Movement in Other Cash Equivalent Accounts

(Increase)/Decrease in Investments

Net (Increase)/Decrease in Other Cash Equipments

Total Cashflows from other cash equivalent Accounts

- Net Cash for the year	44,327,155	(44,664,913)
Cash & Its Equivalent as at 1st January	28,461,370	73,126,283
- Cash & Its Equivalent as at 31st December	72,788,524	28,461,370



GUMMI LOCAL GOVERNMENT

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2022

	NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
ASSETS:-			
<u>Liquid Assets:-</u>			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	169,438	76,739
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	72,619,086	73,049,544
TOTAL LIQUID ASSETS		72,788,524	73,126,283
<u>Investments and Other Cash Assets:</u>			
Local Government Investments	16	102,783,351	96,033,047
Imprest			
Advances	17	35,325,000	35,325,000
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		138,108,351	131,358,047
TOTAL ASSETS		210,896,875	204,484,330



GUMMI LOCAL GOVERNMENT

	NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund	18	72,788,524	28,461,370
Capital Development Fund			
Trust & Other Public Funds		65,489,265	102,973,416
<u>TOTAL PUBLIC FUNDS</u>		138,277,789	131,434,786
<u>EXTERNAL AND INTERNAL LOANS</u>			
External Loans: LGC			
LGC Bonds & Treasury Bonds			
Nigerian Treasury Bills (NTB)			
<u>Development Loan Stock</u>			
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds			
<u>TOTAL EXTERNAL AND INTERNAL LOANS</u>		-	-
<u>OTHER LIABILITIES</u>			
Deposits:-	19	72,619,086	73,049,544
<u>TOTAL LIABILITIES</u>		210,896,875	204,484,330



GUMMI LOCAL GOVERNMENT

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2022

ACTUAL 2021 ₦	NOTES	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	INITIAL/ORIGINAL BUDGET 2022 ₦	SUPPLEMENTARY BUDGET 2022 ₦	VARIANCE ON FINAL BUDGET 2022 %
73,126,283	Opening Balance:	28,461,370				
	ADD: REVENUE					
1,395,273,690	Statutory Allocation 1	1,496,321,571	1,652,305,810	1,652,305,810		49
727,719,240	Value Added Tax Allocation	888,029,831	710,112,710	710,112,710		29
	Excess Paris Club Refund		-	-		-
161,529,178	Other Receipts 2	209,056,789	-	-		7
-	Transfer from other Government Agencies 3	430,538,631	-	-		14
40,501,827	Other Transfers 4	6,759,620	-	-		0
2,398,150,218	Sub-Total-Statutory Allocation	3,059,167,812	2,362,418,520	2,362,418,520	-	99
	Independent Revenue (IGR)					
-	Direct Taxes 5	-	-	-		-
6,052,714	Rates 5	6,456,480	2,000,000	2,000,000		9
2,926,570	Licences 5	4,706,050	11,100,000	11,100,000		7
-	Mining Rents 5	-	-	-		-
-	Royalties 5	-	-	-		-
17,270,415	Fees 5	17,459,210	5,000,000	5,000,000		25
3,936,290	Fines 5	4,032,580	-	-		6
-	Sales 5	-	-	-		-
17,901,100	Earnings 5	29,467,800	9,116,380	9,116,380		42
-	Sales/Rent of Government Buildings 5	-	-	-		-
3,163,981	Sales/Rent on Lands and Others 5	8,025,000	3,000,000	3,000,000		11
-	Repayments- General 5	-	-	-		-
-	Investment income 5	-	-	-		-
-	Interest Eamed 5	-	-	-		-
-	Re-Imbursement/Miscellaneous Receipt 5	-	-	-		-
51,251,070	Sub-Total-Independent Revenue	70,147,120	30,216,380	30,216,380	-	100
	Other Revenue Sources of the L/Govt.					
2,449,401,288	TOTAL REVENUE	3,129,314,932	2,392,634,900	2,392,634,900	-	100



GUMMI LOCAL GOVERNMENT

ACTUAL 2021 ₦		NOTES	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	INITIAL/ORIGINAL BUDGET 2022 ₦	SUPPLEMENTARY BUDGET 2022 ₦	VARIANCE ON FINAL BUDGET %
LESS: EXPENDITURE							
247,915,199	Personnel Costs (Incl.Salaries on CRF Charges):	6	239,765,412	370,107,070	370,107,070		65
402,027,731	Overhead Charges:	7	498,613,376	418,180,000	418,180,000		119
590,372,552	Consolidated Revenue Fund Charges	8	664,656,231	583,892,990	583,892,990		114
172,582,128	CRF Charges- Public debt charges	9	272,319,776	174,500,000	174,500,000		156
	Subvention to Parastatals						
71,418,827	Other Transfers to Government Agencies	10	28,129,869	-			
8,910,402	Transfers to Others	11	22,613,520	-			
OTHER RECURRENT PAYMENTS/EXPENDITURE:							
872,185,914	Repayments:External Loans: LGC		1,146,464,059	500,000,000	500,000,000		229
55,182,325	Repayments:LGC Bonds &Treasury Bonds/FAAC Deduction						
	Repayments:Nigerian Treasury Bills (NTB)						
	Repayments:Development Loan Stock						
	Repayments:Other Internal Loans(Promissory Notes)						
	Repayments:Internal Loans from Other Funds						
2,420,595,077	TOTAL EXPENDITURE:		2,872,562,243	2,046,680,060	2,046,680,060	-	140
28,806,210	OPERATING BALANCE:		256,752,689	345,954,840	345,954,840	-	74
APPROPRIATIONS/TRANSFERS:							
162,352,148	Transfer to Capital Development Funds:		318,970,254	1,345,954,840	1,345,954,840	-	24
162,352,148	Closing Balance:		318,970,254	1,345,954,840	1,345,954,840	-	24



GUMMI LOCAL GOVERNMENT

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2022

ACTUAL 2021 ₦	NOTES	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	INITIAL/ORIGINAL BUDGET 2022 ₦	SUPPLEMENTARY BUDGET 2022 ₦	PERF. ON TOTAL %
Opening Balance:						
28,806,210	Transfer from Consolidated Revenue Fund: Aid and Grants	256,752,689	345,954,840	345,954,840		74
162,007,307	External Loans: LGC LGC Bonds & Treasury Bonds Nigerian Treasury Bills (NTB) Development Loan Stock Other Internal Loans (Promissory Notes) Internal Loans from Other Funds	135,006,089	1,000,000,000	1,000,000,000		14
190,813,518	TOTAL REVENUE AVAILABLE:	391,758,778	1,345,954,840	1,345,954,840	-	29
LESS: CAPITAL EXPENDITURE:						
94,482,581	Capital Expenditure: Administrative Sector:	112,628,399	333,000,000	333,000,000		34
29,060,334	Capital Expenditure: Economic Sector:	40,326,159	717,954,840	717,954,840		6
38,809,233	Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants:	166,015,696	295,000,000	295,000,000		56
162,352,148	TOTAL CAPITAL EXPENDITURE	318,970,254	1,345,954,840	1,345,954,840	-	96
	Intangible Assets					
28,461,370	CLOSING BALANCE	72,788,524	-	-	-	



GUMMI LOCAL GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2022

NOTES	DETAILS	ACTUAL	ACTUAL	BUDGET	VARIANCE
		2022	2021	2022	2022
		₦	₦	₦	₦
1	STATUTORY ALLOCATION				
	- Statutory Allocation	1,496,321,571	1,395,273,690	1,652,305,810	(155,984,239)
	- Excess Crude Oil				-
		1,496,321,571	1,395,273,690	1,652,305,810	(155,984,239)
2	OTHER RECEIPTS				
	- Share of Ecology Funds	48,365,557	38,630,939		48,365,557
	- Share of Exchange Gains Difference	5,776,849	19,434,420		5,776,849
	- Distribution of Non-oil Excess Account	105,540,067	88,875,846		105,540,067
	- Share of Excess Bank Charges Recovered	4,668,377	1,711,803		4,668,377
	- Share of Electronic Money Transfer Levy	44,705,939			44,705,939
	- Share of Forex Equalization		3,805,554		-
	- Share of Solid Minerals		1,918,562		-
	- Distribution of FAAC Deduction		7,152,055		-
	- Distribution of Stabilization Funds				-
	- Distribution of FGN Intervention Funds				-
		209,056,789	161,529,178	-	209,056,789
3	TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	- Office of the Accountant General of the Federation (OAGF)	427,117,914	-		427,117,914
	- Zamfara State Government Sub-Treasury	3,420,717			3,420,717
		430,538,631	-	-	430,538,631
4	OTHER TRANSFERS				
	- Cash Deposit Sanusi	2,565			2,565
	- Abubakar S/Fawa Dambo	6,750			6,750
	- Nasiru Bello Cash Deposit	1,687,576			1,687,576
	- Ahmad Cash Deposit	3,375,152			3,375,152
	- Shehu Sani Cash Deposit	1,687,576			1,687,576
	- Breed Seeds Nigeria Limited		6,750,304		-
	- Masak Global Concept		33,751,522		-
		6,759,620	40,501,827	-	6,759,620



GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
5	INDEPENDENT REVENUE (IGR)				
	- Direct Taxes	-	-		
	- Rates	6,456,480	6,052,714	2,000,000	4,456,480
	- Licences	4,706,050	2,926,570	11,100,000	(6,393,950)
	- Mining Rents	-	-		
	- Royalties	-	-		
	- Fees	17,459,210	17,270,415	5,000,000	12,459,210
	- Fines	4,032,580	3,936,290		4,032,580
	- Sales	-	-		
	- Earnings	29,467,800	17,901,100	9,116,380	20,351,420
	- Sales/Rent of Government Buildings	-	-		
	- Sales/Rent on Lands and Others	8,025,000	3,163,981	3,000,000	5,025,000
	- Repayments- General	-	-		
	- Investment income	-	-		
	- Interest Earned	-	-		
	- Re-Imbursement/Miscellaneous Receipt	-	-		
		70,147,120	51,251,070	30,216,380	39,930,740
6	PERSONNEL COST				
	- Office of the Chairman	5,648,028	4,561,823	29,984,760	24,336,732
	- Office of the Vice Chairman	-	600,000	4,398,970	4,398,970
	- Adviser/Assistant to the Chairman/V. Chairman	41,231,192	24,870,966		(41,231,192)
	- Office of the Secretary	3,133,608	3,300,919	10,872,000	7,738,392
	- Internal Audit			1,919,940	1,919,940
	- The Council			76,169,160	76,169,160
	- Personnel Management	34,933,576	61,687,465	69,007,220	34,073,644
	- Agric and Natural Resources	34,681,128	35,194,808	34,751,730	70,602
	- Finance & Supply	22,592,676	22,257,199	30,707,650	8,114,974
	- Planning, Research & Statistics			9,838,320	9,838,320
	- Works & Housing	19,979,388	19,676,397	32,126,470	12,147,082
	- Primary Health Care Services	39,907,344	39,916,769		(39,907,344)
	- Traditional Offices	8,975,400	7,490,550	32,298,000	23,322,600
	- Social & Community Development	28,683,072	28,358,303	38,032,850	9,349,778
		239,765,412	247,915,199	370,107,070	130,341,658



GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
7	OVERHEAD COST				
	- Office of the Chairman	39,586,888	34,635,128	31,000,000	(8,586,888)
	- Office of the Vice Chairman	-	5,370,000	15,500,000	15,500,000
	- Adviser/Assistant to the Chairman/V. Chairman	-	-		
	- Office of the Secretary	15,560,000	10,553,851	11,400,000	(4,160,000)
	- Internal Audit	-	-	7,080,000	
	- The Council	4,000,000	16,226,610	29,000,000	25,000,000
	- Personnel Management	89,542,157	68,697,570	57,100,000	(32,442,157)
	- Agric and Natural Resources	8,875,006	6,693,371	22,000,000	13,124,994
	- Finance & Supply	38,971,530	14,591,034	47,500,000	8,528,470
	- Planning, Research & Statistics	4,500,000	-	10,400,000	
	- Works & Housing	20,500,000	9,923,014	30,700,000	10,200,000
	- Primary Health Care Services	7,388,562	15,972,827		(7,388,562)
	- Traditional Offices	5,000,000	4,000,000		(5,000,000)
	- Social & Community Development	264,689,231	215,364,326	156,500,000	(108,189,231)
	- Miscellaneous	-	-		-
		498,613,376	402,027,731	418,180,000	(93,413,376)
8	CONSOLIDATED REVENUE FUND CHARGES				
	- Primary School Teachers Salary	272,994,984	310,331,635	335,668,280	62,673,296
	- Training Fund	11,145,591	8,347,780	7,000,000	(4,145,591)
	- Contribution to Emirate Council	54,666,199	48,712,436	66,000,000	11,333,801
	- Contribution to Pension Funds	82,500,000	85,714,286	80,224,710	(2,275,290)
	- Common Services	26,383,649	27,078,575	25,000,000	(1,383,649)
	- Agency for Mass Education Salary	32,826,166	33,595,056	25,000,000	(7,826,166)
	- Primary Health Care Staff Salary	76,592,784	76,592,784	45,000,000	(31,592,784)
	- Traditional Rulers Salary	39,711,143			(39,711,143)
	- Salary of New S/Administrator ADCs	60,642,857			(60,642,857)
	- Salary of Special Assistant	7,192,857			(7,192,857)
		664,656,231	590,372,552	583,892,990	(80,763,241)



GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
9	CRF CHARGES- PUBLIC DEBT CHARGES				
	- Short Term Borrowings	198,490,654	112,194,032	35,000,000	(163,490,654)
	- Withholding Tax	6,750,304	2,108,505	18,000,000	11,249,696
	- Value Added Tax (V.A.T FIRS)	6,750,304	2,108,505	30,000,000	23,249,696
	- Others/Taxes	9,741,482	1,054,253	20,000,000	10,258,518
	- Pay as You Earn (PAYE)	16,550,676	16,946,456	13,500,000	(3,050,676)
	- Water Rate	4,845,600	4,523,300		(4,845,600)
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme				-
	- Union Dues	7,802,784	5,723,356	18,000,000	10,197,216
	- Party Contributory Scheme	5,693,592	5,433,493		(5,693,592)
	- Housing Funds (NHF)	5,257,428	3,765,374	25,000,000	19,742,572
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)			15,000,000	15,000,000
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	10,436,952	18,724,854		(10,436,952)
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		272,319,776	172,582,128	174,500,000	(97,819,776)
10	OTHER TRANSFERS TO GOVERNMENT AGENCIES				
	- Ministry of Forestry & L/D	810,037			(810,037)
	- Directorate for Islamic Organisation	3,847,674			(3,847,674)
	- Local Government Pension Board	1,350,061			(1,350,061)
	- Ministry of Security and Home Affairs	13,466,857	33,120,369		(13,466,857)
	- Federal Inland Revenue Service (V.A.T)	3,037,637	1,687,576		(3,037,637)
	- Federal Inland Revenue Service (W.H.T)	3,037,637	1,687,576		(3,037,637)
	- Zamfara State Ministry of Justice	2,579,966	2,536,491		(2,579,966)
	- Zamfara Secretary to State Government (H.A.D)		11,610,524		-
	- Zamfara State Universal Basic Education (U.B.E)		2,143,492		-
	- Zamfara State Internal Revenue Service (I.R.S)		3,375,152		-
	- Zamfara State Zakkat & Endowment Board		742,533		-
	- Zamfara State Local Government Service Commission		337,515		-
	- Permanent Secretary (MLGA)		14,177,598		-
		28,129,869	71,418,827	-	(28,129,869)

[Signature]



GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 #	ACTUAL 2021 #	BUDGET 2022 #	VARIANCE 2022 #
11	TRANSFERS TO OTHERS				
	- Anti Thuggery Standing Committee	6,750,304			(6,750,304)
	- House Committee on Local Government	1,687,576			(1,687,576)
	- U.B.A	13,500,609			(13,500,609)
	- Algon	675,030	5,670,256		(675,030)
	- KC Group		1,350,061		-
	- LG Secretaries Forum		945,043		-
	- LG Director Administration Forum		945,043		-
		22,613,520	8,910,402	-	(22,613,520)
12	CAPITAL EXPENDITURE				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	89,116,198	76,905,003	233,000,000	143,883,802
	- Construction/Provision of Fixed Assets	21,959,415	15,273,850	90,000,000	68,040,585
	- Rehabilitation/Repairs of Fixed Assets	1,552,786	2,303,728	10,000,000	8,447,214
	- Preservation of Environment	-	-		-
		112,628,399	94,482,581	333,000,000	220,371,601
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	10,800,487	472,521	43,000,000	32,199,513
	- Construction/Provision of Fixed Assets	29,471,669	27,512,523	609,954,840	580,483,171
	- Rehabilitation/Repairs of Fixed Assets	54,002	1,075,290	50,000,000	49,945,998
	- Preservation of Environment	-	-	15,000,000	15,000,000
		40,326,159	29,060,334	717,954,840	677,628,681
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	106,877,233	67,503	85,000,000	(21,877,233)
	- Construction/Provision of Fixed Assets	37,065,968	24,498,985	125,000,000	87,934,032
	- Rehabilitation/Repairs of Fixed Assets	22,072,495	14,242,745	85,000,000	62,927,505
	- Preservation of Environment	-	-		-
		166,015,696	38,809,233	295,000,000	128,984,304
	TOTAL CAPITAL EXPENDITURE BY SECTOR	318,970,254	162,352,148	1,345,954,840	1,026,984,586



GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
13	PROCEEDS FROM LOANS/OTHER BORROWINGS				
	- Commercial Banks Loans (U.B.A Contract Finance Loan)	-	135,006,089	1,000,000,000	1,000,000,000
	- Commercial Banks Loans (U.B.A Shortterm Loan)	135,006,089	27,001,218		
		135,006,089	162,007,307	1,000,000,000	1,000,000,000
14	OTHER BANKS OF THE TREASURY				
	- UBA PLC	20,770	24,730		
	- Fidelity Bank PLC	48,347	48,347		
	- First Bank PLC I	53,633	3,662		
	- First Bank PLC II	46,688			
		169,438	76,739		
15	CASH HELD BY DEPARTMENT & AGENCIES				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	(17,062,565)	17,031		
	ii. Fidelity Bank PLC	-	195		
		(17,062,565)	17,226		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	22,252	135,908		
	ii. Fidelity Bank PLC	-	3,890		
		22,252	139,798		
	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	3,212,685	17,282,540		
	ii. Heritage Bank PLC	20,479	20,482		
	iii. Fidelity Bank PLC	-	342		
		3,233,164	17,303,365		



GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
15	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	2,636	2,636		
	ii. U.B.A II Bank PLC	9,938	212,858		
	iii. Sterling Bank PLC	12,465	12,465		
	iv. Zenith Bank PLC	414,736	1,226,404		
		439,775	1,454,363		
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	85,986,461	54,134,793		
		85,986,461	54,134,793		
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	72,619,086	73,049,544		
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			
		102,783,351	96,033,047		



GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
17	ADVANCES				
	Emirate Council	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	28,461,370	73,126,283		
	- Revenue	3,235,859,652	2,538,282,312		
		3,264,321,021	2,611,408,595		
	- Less				
	- Expenditure	3,191,532,497	2,582,947,225		
	- Closing Balance	72,788,524	28,461,370		
19	DEPOSITS				
	- Cash at Hand with MLGCA (JAAC 1)	(17,062,565)	17,226		
	- Cash at Hand with MLGCA (Salary)	22,252	139,798		
	- Cash at Hand with MLGCA (Dev. Saving)	3,233,164	17,303,365		
	- Cash at Hand with MLGCA (Advert Revenue Account)	439,775	1,454,363		
	- Cash at Hand with MLGCA (Contract Finance Loan)	85,986,461	54,134,793		
		72,619,086	73,049,544		



ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



No1 Govt House Rd, Sani
Abacha way,
Gusau, Zamfara state.
22nd May, 2023

Director Finance,
GUMMI LOCAL GOVT.SPECIAL PROJECT A/C
Zamfara State.

Dear Sir,


CERTIFICATE OF BALANCE ON ACCOUNT GUMMI LOCAL GOVT.SPECIAL PROJECT A/C We write to confirm that GUMMI LOCAL GOVT.SPECIAL PROJECT A/C **1004399952** the sum of (20,770.16 Cr) Twenty Thousand Seven Hundred and Seventy Naira Sixteen Kobo at 31st December, 2022.

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


ASMAU SABO
Authorized Signatory


MUHAMMAD ZAYYANU
Authorized Signatory

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

Tony O. Elumelu CON (Chairman), Oliver Alawuba (GMD/CEO)
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Alozie, Emman Usoro, Sola Yusuf.
Non-Executive Directors: Owanari Duke, Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Akindele J. O.
Isaac Glukayode Fasola, Aisha Hassan Babu, OON, Caroline Anyanwu.

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ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



RC: 103022



May 22, 2023

The Honorable Chairman,
 Gummi Local Government Council,
 Gummi, Zamfara State.

Dear Sir

CERTIFICATE OF BALANCE – GUMMI LOCAL GOVERNMENT COUNCIL
(5680000794)

We write to confirm that account number 5680000794 belonging to Gummi Local Government Council Account had the sum Forty-Eight Thousand, Three Hundred and Forty-Seven Naira, Seventeen kobo only (N48,347.17) as at December 31 2021.

This information is given in strict confidence for the purpose of Balance Enquiry only.

Thank you for your usual co-operation.

Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

www.fidelitybank.ng

Fidelity Bank Plc
 Bank Government House Road, Gusau,
 Zamfara State, Nigeria.
 Swift: FIDTNGLA
 +234 0(1)4485252
 info@fidelitybank.ng

Mr. Mustafa **Chike-Obi** (Chairman), Pastor Kings C. **Aluma** (Non-Executive Director), 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), Mr. Nelson C. **Nweke** (Non-Executive Director), Mr. Chinedu E. **Okoko** (Non-Executive Director), Mrs. Nneka C. **Onyeali-Ikeje** (Managing Director/CEO), Mr. Obaro **Odegho** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Ken **Opara** (Executive Director)



ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



3



Gasau Branch
Since 1894
Gasau Branch, P.M.B. 1019, Gasau, Zamfara State, Nigeria
Telephone: +234 063-200243, 200243, 203202. Fax: 063-202261
Website: www.firstbanknigeria.com

23 June, 2023

The Chairman,
Gummi Local Government,
Zamfara State.

Dear Sir / Madam,

CERTIFICATE OF BALANCE ACCOUNT- 2000272395 – REVENUE ACCOUNT

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

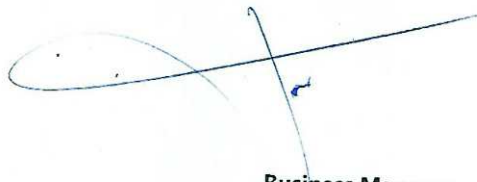
We confirm that the balance as at **31-Dec-2022** is **₦53,632.90** (Fifty-Three Thousand, Six Hundred and Thirty-Two Naira, Ninety Kobo)

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

Yours faithfully,

For: FIRST BANK OF NIGERIA Ltd


Relationship Manager


Business Manager

FirstBank is regulated by the Central Bank of Nigeria

BOARD OF DIRECTORS: Chairman: Tunde Hassan-Oluokale, CEO: Adesola K. Adedunmi, Deputy Managing Director: Gbenga Shobo, Executive Directors: Abdullahi M. Ibrahim, Directors: Uche Nwokedi, Adekunle Sonola, Isioma Ogodazi, Ebenezer Olufofowose, Ishaya Elijah B. Dodo, U.K. Eke, Remi Lasaki



First Bank of Nigeria Ltd. - RC 6250 | An FBN Holdings Company

LHRFU/0322



ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



Gasau Branch
Canteen Area, P.M.B. 1019, Gasau, Zamfara State, Nigeria
Telephone: +234 063-200243, 200243, 203202. Fax: 063-202261
Website: www.firstbanknigeria.com

23 June, 2023

The Chairman,
Gummi Local Government,
Zamfara State.

Dear Sir / Madam,

**CERTIFICATE OF BALANCE ACCOUNT- 2010757460- GUMMI LOCAL GOVERNMENT
TREASURY ACCOUNT**

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

We confirm that the balance as at **31-Dec-2022** is **N46,687.58** (Forty-Six Thousand, Six Hundred and Eighty-Seven Naira, Fifty-Eight Kobo)

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

Yours faithfully.

For: FIRST BANK OF NIGERIA Ltd


Relationship Manager


Business Manager

Firstbank is regulated by the Central Bank of Nigeria

BOARD OF DIRECTORS: Chairman: Tunde Hassan O. Okale, CEO: Adesola K. Adeduntan, Deputy Managing Director: Gbenga Shobo, Executive Directors: Abdullahi M. Ibrahim, Directors: Uche Nwokedi, Adekunle Innokai, Isomira Igodazi, Ebenezer Olufofeso, Ishay, Figh B. Dada, S. K. Remi Lasaki



ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



No1 Govt House Road,
Gusau, Zamfara state.
13TH Oct 2023

The Commissioner,
MIN FOR LOCAL GOVT ACCOUNT--JAAC 1
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1015967533

We write to confirm that MIN FOR LOCAL GOVT ACCOUNT--JAAC 1
1015967533 had the sum (252,767,346.10) at 31st December, 2022.

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

Yours Faithfully,

For: United Bank for Africa PLC


MUHAMMAD ZAYYANU
Authorized Signatory


ASMA'U SABO
Authorized Signatory

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

Tony O. Elumelu CON (Group Chairman), Amb. Joseph Keshi OON (Vice-Chairman), Kennedy Uzoka (GMD/CEO),
Oliver Alawuba (DMD Africa), Ayoku Liadi (DMD Nigeria), Executive Directors: Uche Ike, Chukwuma Nweke,
Ibrahim Puri, Chiugo Ndubisi. Non-Executive Directors: Owanari Duke, Samuel Oni FCA, Angela Aneke,
Erelu Angela Adebayo, Abdulqadir J. Bello, Kayode Fasola, Aisha Hassan-Baba.

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Tin: 01126011 - 0001



ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



No1 Govt House Road,
Gusau, Zamfara state.
13TH Oct 2023

The Commissioner,
ZAMFARA STATE LOCAL GOVTS SALARY ACCOUNT
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1018795827

We write to confirm that ZAMFARA STATE LOCAL GOVTS SALARY ACCOUNT **1018795827** had the sum 329,641.02Cr at 31st December, 2022.

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

Yours Faithfully,

For: United Bank for Africa PLC


MUHAMMAD ZAYYANU
Authorized Signatory


ASMA'U SABO
Authorized Signatory

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

Tony O. Elumelu CON (Group Chairman), Amb. Joseph Keshi OON (Vice-Chairman), Kennedy Uzoka (GMD/CEO), Oliver Alawuba (DMD Africa), Ayoku Liadi (DMD Nigeria), Executive Directors: Uche Ike, Chukwuma Nweke, Ibrahim Puri, Chiugo Ndubisi. Non-Executive Directors: Owanari Duke, Samuel Oni FCA, Angela Aneke, Erelu Angela Adebayo, Abdulqadir J. Bello, Kayode Fasola, Aisha Hassan-Baba.

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ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



No1 Govt House Road,
Gusau, Zamfara state.
13TH Oct 2023

The Commissioner,
MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCT
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1019185166

We write to confirm that MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCT **1019185166** had the sum 47,957,181.87Cr at 31st December, 2022.

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

Yours Faithfully,

For: United Bank for Africa PLC


MUHAMMAD ZAYYANU
Authorized Signatory


ASMA'U SABO
Authorized Signatory

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

Tony O. Elumelu CON (Group Chairman), Amb. Joseph Keshi OON (Vice-Chairman), Kennedy Uzoka (GMD/CEO), Oliver Alawuba (DMD Africa), Ayoku Liadi (DMD Nigeria), Executive Directors: Uche Ike, Chukwuma Nweke, Ibrahim Puri, Chiugo Ndubisi. Non-Executive Directors: Owanari Duke, Samuel Oni FCA, Angela Aneke, Erelu Angela Adebayo, Abdulqadir J. Bello, Kayode Fasola, Aisha Hassan-Baba.

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ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



6



The Manager,
Heritage Bank Plc.
Zamfara State.

13th October, 2023

The Director Finance,
Ministry for Local Government and Chieftaincy Affairs,
Zamfara State.

Dear Sir,

RE: REQUEST FOR STATEMENT AND CERTIFICATE OF ACCOUNT

We write to confirm that DEVELOPMENT SAVINGS ACCOUNT, ZAMFARA STATE 5900009176 had the sum of N303,380.02 as at 31st December, 2022

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

Please acknowledge receipt on the duplicate copy.

Thank you.

Yours faithfully,

For: **HERITAGE BANK PLC**


18/08/2022.
Authorised Signatory


18/08/22
Authorised Signatory

Heritage Bank Plc RC No: 1259460
Plot 292B, Ajose Adeogun Street, Victoria Island, Lagos
01 2369500, 01 6329500

www.hbng.com
info@hbng.com

Acting Chairman: Alh. Jani Ibrahim, MD/CEO: Mr Ifie Sekibo, Executive Director: Mr Jude Monye
Directors: Mr Adewunmi Ogunsanya, (SAN), Mr Ndujimi Alaibe, Mrs Oluwayemisi Disu.



ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



No1 Govt House Road,
Gusau, Zamfara state.
13TH Oct 2023

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

Dear Sir,

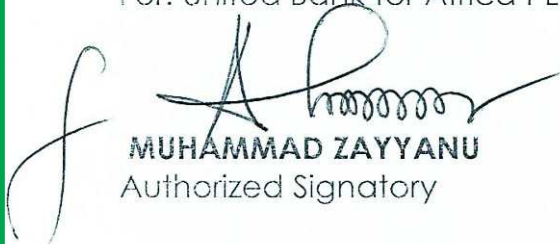
**CERTIFICATE OF BALANCE ON ACCOUNT FOR ADVERT REVENUE
ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY-1016293903.**

We write to confirm that balances for ADVERT REVENUE ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY to be N39,044.15 CR (Thirty-Nine Thousand Forty-Four Naira Fifteen Kobo Only) as at 31th December 2022,

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

Yours Faithfully,

For: United Bank for Africa PLC


MUHAMMAD ZAYYANU
Authorized Signatory


ASMA'U SABO
Authorized Signatory

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

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

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ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



No1 Govt House Road,
Gusau, Zamfara state,
13TH Oct 2023

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

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR MINISTRY FOR LOCAL GOVERNMENT REVENUE ACCOUNT-1022733156.

We write to confirm that balances for ADVERT REVENUE ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY to be N147,224.12 CR (One Hundred and Fourty Seven Thousand Two Hundred and Twenty Four Naira Twelve Kobo Only) as at 31th December 2022, 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

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ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



18TH OCTOBER 2023

THE PERMANENT SECRETARY,
MINISTRY FOR LOCAL GOVERNMENT AFFAIRS,
BYE PASS BEHIND USAINI JUMAAT MOSQUE, GUSAU,
ZAMFARA STATE.

Dear Sir/Madam,

**CONFIRMATION OF ACCOUNT BALANCE –MINISTRY FOR LOCAL GOVERNMENT
AND CHIEFTAINCY AFFAIRS.**

We write at the instance of the above-named customer who maintains a current account (0021892315) with us.

The balance as at the close of business on 31st December 2022 is NGN184,660.10

Kindly accord our customer all necessary assistance required.

Thank you for your co-operation.

Yours faithfully,

For: STERLING BANK PLC

AUTHORISED SIGNATORY

Ibrahim Sabo

AUTHORISED SIGNATORY

Airaoje Yusuf

Board of Directors

Chairman:
Mr. Asue Ighodalo
Members:
Mr. Abubakar Suleiman

Executive Director:
Mr. Tunde Adeola
Mr. Raheem Owodeyi

Non-Executive Directors:
Mr. Olatunji Kajero
Mrs. Tolrac Tijani
Mr. Michael Jituboh
Mrs. Folasade Kilaso
Mr. Olatunji Mayaki
Mr. Manish Singhal

Independent Directors:
Mr. Michael Ajukwu
Mrs. Otusola Oworu

Sterling Bank Ltd. (RC No 2392)

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



ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



ZENITH BANK PLC

RC: 150224

ZAMFARA BRANCH

No. 49 Sani Abacha Way, Gusau,
Zamfara State.
Tel: (063) 204436,7,9, 204382,4,8, 204439
www.zenithbank.com



DATE: October 16, 2023

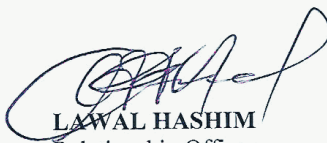
CERTIFICATE OF BALANCE

ACCOUNT NAME: ZAMFARA STATE MIN. FOR L.G & CHIEFTAINCY

ACCOUNT NUMBER 1012848206

MONTH DECEMBER

BALANCE (CLEARED+UNCLEARED) N 6,143,959.54 AS AT 31ST DECEMBER 2022


LAWAL HASHIM
Relationship Officer


SALMAN HARUNA
Branch Head

THE BOARD

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



ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



No1 Govt House Road,
Gusau, Zamfara state.
13TH Oct 2023

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

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR ZAMFARA STATE LOCAL GOVERNMENT LOAN REPAYMENT ACCOUNT-1022625648

We write to confirm that balances for ZAMFARA STATE LOCAL GOVERNMENT LOAN REPAYMENT ACCOUNT to be N1,273,816,042.53 CR (One Billion Two Hundred and seventy-three Million, Eight Hundred and Sixteen Thousand Forty Naira Fifty-three Kobo Only) as at 31th December 2022,

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

Yours Faithfully,

For: United Bank for Africa PLC


MUHAMMAD ZAYYANU
Authorized Signatory


ASMA'U SABO
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)
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Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

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