



His Excellency,
Hon. Dr. Bello Mohammed, MON
(Matawallen Maradun, Barden Kasar Hausa, Shattiman Daular Usmaniyya)
Executive Governor, Zamfara State




GUMMI LOCAL GOVERNMENT
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

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GUMMI LOCAL GOVERNMENT

ZAMFARA STATE OF NIGERIA

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

Our Ref: GMM/AA/VOL. II/90 Your Ref: _____ Date: 8th July, 2021


SOLE ADMINISTRATOR'S REPORT

The Annual Financial Report for the fiscal year 2020 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 2020 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, 2020 are hereby recommended for public use.



Hon. Ibrahim Ibrahim
Sole Administrator.

All Correspondence should be Address to the Office of the Sole Administrator



**GUMMI LOCAL GOVERNMENT**
ZAMFARA STATE OF NIGERIA

OFFICE ADDRESS:
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Gummi Local Government,
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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 8 – 25 for the year ended 31st December, 2020 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, 2020.

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. Yahaya Garba B/Tudu
Director Finance & Supply



All Correspondence should be Address to the Office of the Sole Administrator



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

TELEPHONE:-204868 TELEGRAMS:-

P.M.B. 01015.GUSAU

LGA/AA/VOL.II/152

27th July, 2021

AUDITOR'S GENERAL CERTIFICATION
GUMMI LOCAL GOVERNMENT ACCOUNTS

We have audited the 2020 Accounts of Gummi Local Government Council set out on page 8 – 25 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 6.

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 I 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 disclose 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 GummiLocal Government of Zamfara State for the year ended and the financial position as at 31st December, 2020 and of its surplus of income over expenditure and cash flow statement for the year ended on that date.

Alh. Abubakar Danmaliki (CNA)
Auditor General
(Local Government)



1.0 ACCOUNT 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 expenses 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, 2020

ANNUAL BUDGET 2020 ₦		NOTES	ACTUAL 2020 ₦	ACTUAL 2019 ₦
	<u>CashFlows from Operating Activities:</u>			
	<u>Receipts:</u>			
1,566,545,010	Statutory Allocation	1	1,376,119,057	1,671,696,779
434,544,310	Value Added Tax (VAT)		524,746,088	430,653,136
	- Excess Paris Club Refund		-	703,837,318
	- Other Receipts	2	165,982,378	73,707,830
	Transfer from other Government Agencies	3	16,875,761	867,253,212
	Other Transfers	4	71,364,260	2,367,062
2,001,089,320	Sub-Total- Statutory Allocation		2,155,087,544	3,749,515,337
7,000,000	Direct Taxes/Rates	5	6,752,912	16,603,793
30,738,610	Licences	5	2,579,090	9,189,142
	- Mining Rents	5	-	-
	- Royalties	5	-	-
13,000,000	Fees	5	15,352,840	26,094,004
	- Fines	5	3,823,397	6,368,661
	- Sales	5	-	-
30,000,000	Earnings	5	15,487,429	33,845,081
7,000,000	Sales/Rent of Government Buildings	5	-	-
	- Sales/Rent on Lands and Others	5	4,430,871	7,143,891
	- Repayments- General	5	-	-
	- Investment income	5	-	-
	- Interest Earned	5	-	-
	- Re-Imbursement/Miscellaneous Receipt	5	-	-
87,738,610	Sub-Total-Independent Revenue		48,426,539	99,244,572
	Other Revenue Sources of the L/Govt.			
2,088,827,930	Total Receipts		2,203,514,083	3,848,759,908


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GUMMI LOCAL GOVERNMENT

ANNUAL BUDGET 2020 ₦		NOTE	ACTUAL 2020 ₦	ACTUAL 2019 ₦
	<u>Payments:</u>			
548,120,840	Personnel Costs (Incl.Salaries on CRF Charges):	6	284,894,881	364,974,090
506,150,000	Overhead Charges:	7	572,761,198	594,857,812
404,000,000	Consolidated Revenue Fund Charges	8	558,139,253	622,212,137
161,591,400	CRF Charges- Public debt charges	9	255,792,227	100,958,370
	- Subvention to Parastatals			
	Other Operating Activities			
	- Other Transfers (Loan to Zamfara State Government)		-	124,880,633
	- Other Transfers to Government Agencies	10	98,468,415	145,557,895
	Transfers to Others	11	30,879,763	142,703,418
1,619,862,240	Total Payments		1,800,935,737	2,096,144,355
468,965,690	Net Cash Flow from Operating Activities		402,578,346	1,752,615,553
	<u>CashFlows from Investment Activities:</u>			
799,632,350	Capital Expenditure: Administrative Sector:	12	773,353,886	348,062,319
959,285,714	Capital Expenditure: Economic Sector:	12	729,462,579	276,677,355
759,000,000	Capital Expenditure: Social Service Sector:	12	666,698,172	910,524,381
	Capital Expenditure: Funded from Aids and Grants:			
2,517,918,064	Net Cash Flow from Investment Activities:		2,169,514,638	1,535,264,056
	<u>CashFlows from Financing Activities:</u>			
	Proceeds from Aids and Grants			
2,214,285,714	Proceeds from External Loan	13	2,142,857,143	-
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shortterm Loan)	13	71,428,571	
(165,333,340)	Repayment of External Loans (Including Servicing)		(439,379,547)	(94,383,562)
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction		(26,508,334)	
	Repayment of Loans from Other Funds			
2,048,952,374	Net Cash Flows from Financing Activities:		1,748,397,833	(94,383,562)


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GUMMI LOCAL GOVERNMENT

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2020

	NOTE	ACTUAL 2020 ₹	ACTUAL 2019 ₹
<u>ASSETS:-</u>			
<u>Liquid Assets:-</u>			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	449,272	111,517,655
- Cash Balance of Trust & Other Funds of the LGC			-
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	117,341,925	24,812,001
TOTAL LIQUID ASSETS		117,791,197	136,329,656
<u>Investments and Other Cash Assets:</u>			
Local Government Investments	16	96,033,047	96,033,047
Imprest			
Advances	17	35,325,000	160,205,633
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		131,358,047	256,238,680
TOTAL ASSETS		249,149,244	392,568,336


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GUMMI LOCAL GOVERNMENT

	NOTE	ACTUAL 2020 ₦	ACTUAL 2019 ₦
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund	18	117,791,197	136,329,656
Capital Development Fund			
Trust & Other Public Funds		14,016,122	231,426,679
<u>TOTAL PUBLIC FUNDS</u>		131,807,319	367,756,335
<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	117,341,925	24,812,001
<u>TOTAL LIABILITIES</u>		249,149,244	392,568,336


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GUMMI LOCAL GOVERNMENT

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2020

ACTUAL 2019 K	NOTES	ACTUAL 2020 K	FINAL BUDGET 2020 K	INITIAL/ORIGINAL BUDGET 2020 K	SUPPLEMENTARY BUDGET 2020 K	VARIANCE ON FINAL BUDGET 2020 %
13,361,720	Opening Balance:	136,329,656				
	ADD: REVENUE					
1,671,696,779	Statutory Allocation	1,376,119,057	1,566,545,010	1,566,545,010		88
430,653,136	Value Added Tax Allocation	524,746,088	434,544,310	434,544,310		121
703,837,318	Excess Paris Club Refund	-	-	-		
73,707,830	Other Receipts	165,982,378	-	-		
867,253,212	Transfer from other Government Agencies	16,875,761	-	-		
2,367,062	Other Transfers	71,364,260	-	-		
3,762,877,056	Sub-Total-Statutory Allocation	2,291,417,199	2,001,089,320	2,001,089,320	-	115
16,603,793	Direct Taxes/Rates	6,752,912	7,000,000	7,000,000		96
9,189,142	Licences	2,579,090	30,738,610	30,738,610		8
	- Mining Rents	-	-	-		
	- Royalties	-	-	-		
26,094,004	Fees	15,352,840	13,000,000	13,000,000		118
6,368,661	Fines	3,823,397	-	-		
	- Sales	-	-	-		#DIV/0!
33,845,081	Earnings	15,487,429	30,000,000	30,000,000		52
	- Sales/Rent of Government Buildings	-	7,000,000	7,000,000		-
7,143,891	Sales/Rent on Lands and Others	4,430,871	-	-		#DIV/0!
	- Repayments- General	-	-	-		
	- Investment income	-	-	-		#DIV/0!
	- Interest Earned	-	-	-		
	- Re-Imbursement/Miscellaneous Receipt	-	-	-		
99,244,572	Sub-Total-Independent Revenue	48,426,539	87,738,610	87,738,610	-	55
	Other Revenue Sources of the L/Govt.					
3,862,121,628	TOTAL REVENUE	2,339,843,738	2,088,827,930	2,088,827,930	-	112


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GUMMI LOCAL GOVERNMENT

ACTUAL 2019 ₦	NOTES	ACTUAL 2020 ₦	FINAL BUDGET 2020 ₦	INITIAL/ORIGINAL BUDGET 2020 ₦	SUPPLEMENTARY BUDGET 2020 ₦	VARIANCE ON FINAL BUDGET %
LESS: EXPENDITURE						
364,974,090	Personnel Costs (Incl.Salaries on CRF Charges):	284,894,881	548,120,840	548,120,840		192
594,857,812	Overhead Charges:	572,761,198	506,150,000	506,150,000		88
622,212,137	Consolidated Revenue Fund Charges	558,139,253	404,000,000	404,000,000		72
100,958,370	CRF Charges- Public debt charges	255,792,227	161,591,400	161,591,400		63
	Subvention to Parastatals					
124,880,633	Other Transfers (Loan to Zamfara State Government)	-	-			
145,557,895	Other Transfers to Government Agencies	98,468,415	-			
142,703,418	Transfers to Others	30,879,763	-			
OTHER RECURRENT PAYMENTS/EXPENDITURE:						
94,383,562	Repayments:External Loans: LGC	439,379,547	165,333,340	165,333,340		38
	Repayments:LGC Bonds &Treasury Bonds/FAAC Deduction	26,508,334				
	Repayments:Nigerian Treasury Bills (NTB)					
	Repayments:Development Loan Stock					
	Repayments:Other Internal Loans(Promissory Notes)					
	Repayments:Internal Loans from Other Funds					
2,190,527,917	TOTAL EXPENDITURE:	2,266,823,618	1,785,195,580	1,785,195,580	-	79
1,671,593,711	OPERATING BALANCE:	73,020,120	303,632,350	303,632,350	-	416
APPROPRIATIONS/TRANSFERS:						
1,535,264,056	Transfer to Capital Development Funds:	2,169,514,638	2,517,918,064	1,303,632,350	1,214,285,714	116
1,535,264,056	Closing Balance:	2,169,514,638	2,517,918,064	1,303,632,350	1,214,285,714	116


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GUMMI LOCAL GOVERNMENT

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2020

ACTUAL 2019 ₦	NOTES	ACTUAL 2020 ₦	FINAL BUDGET 2020 ₦	INITIAL/ORIGINAL BUDGET 2020 ₦	SUPPLEMENTARY BUDGET 2020 ₦	PERF. ON TOTAL %
	Opening Balance:					
1,671,593,711	Transfer from Consolidated Revenue Fund: Aid and Grants	73,020,120	303,632,350	303,632,350	-	24
	- External Loans: LGC LGC Bonds & Treasury Bonds Nigerian Treasury Bills (NTB) Development Loan Stock Other Internal Loans (Promissory Notes) Internal Loans from Other Funds	2,214,285,714	2,214,285,714	1,000,000,000	1,214,285,714	100
1,671,593,711	TOTAL REVENUE AVAILABLE:	2,287,305,835	2,517,918,064	1,303,632,350	1,214,285,714	91
	LESS: CAPITAL EXPENDITURE:					
348,062,319	Capital Expenditure: Administrative Sector:	773,353,886	799,632,350	334,632,350	465,000,000	103
276,677,355	Capital Expenditure: Economic Sector:	729,462,579	959,285,714	660,000,000	299,285,714	132
910,524,381	Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants:	666,698,172	759,000,000	309,000,000	450,000,000	114
1,535,264,056	TOTAL CAPITAL EXPENDITURE Intangible Assets	2,169,514,638	2,517,918,064	1,303,632,350	1,214,285,714	116
136,329,656	CLOSING BALANCE	117,791,197	-	-	-	-


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GUMMI LOCAL GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2020

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
1	STATUTORY ALLOCATION				
	- Statutory Allocation	1,376,119,057	1,671,696,779	1,562,547,100	(186,428,043)
	- Excess Crude Oil			3,997,910	(3,997,910)
		1,376,119,057	1,671,696,779	1,566,545,010	(190,425,953)
2	OTHER RECEIPTS				
	- Share of Exchange Gains Difference	42,122,400	2,793,754		42,122,400
	- Share of Excess Bank Charges Recovered	1,086,027	3,974,752		1,086,027
	- Distribution of Non-oil Revenue	31,838,922			31,838,922
	- Share of Forex Equalization	17,421,904	44,863,598		17,421,904
	- Share of Solid Minirals	2,211,825	2,165,315		2,211,825
	- Distribution of ? 103 Billion for the month	29,741,177			29,741,177
	- Distribution of Stabilization Funds	5,721,383			5,721,383
	- Distribution of FGN Intervention Funds	35,838,740			35,838,740
	- Share of Additional Funds from NNPC		2,488,801		-
	- Share of Goods and Valuable Consideration		17,421,610		-
		165,982,378	73,707,830	-	165,982,378


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GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
3	TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	- Accountant General (MOF) FAAC Account		506,111,923		-
	- University Special Project		354,390,985		-
	- Advert Revenue Account MLGCA	16,875,761	6,750,304		16,875,761
		16,875,761	867,253,212	-	16,875,761
4	OTHER TRANSFERS				
	- Transfer from Fedility Bank PLC	3,928,571			3,928,571
	- Augmentation of Deficit (MLGA Development Saving)	2,374,311			2,374,311
	- Home Vestor Concept Ltd	33,751,522			33,751,522
	- Multi Plus Investment Ltd	25,988,672			25,988,672
	- Ekpemi International Investment	1,550,518			1,550,518
	- Lashfeez Nig. Ltd	3,770,666			3,770,666
	- Akuba Global Investment Ltd		2,362,607		-
	-Sa'adu Ibrahim		4,455		-
		71,364,260	2,367,062	-	71,364,260
5	INDEPENDENT REVENUE (IGR)				
	- Direct Taxes/Rates	6,752,912	16,603,793	7,000,000	(247,088)
	- Licences	2,579,090	9,189,142	30,738,610	(28,159,520)
	- Mining Rents	-			-
	- Royalties	-			-
	- Fees	15,352,840	26,094,004	13,000,000	2,352,840
	- Fines	3,823,397	6,368,661		3,823,397
	- Sales	-			-
	- Earnings	15,487,429	33,845,081	30,000,000	(14,512,571)
	- Sales/Rent of Government Buildings	-		7,000,000	(7,000,000)
	- Sales/Rent on Lands and Others	4,430,871	7,143,891		4,430,871
	- Repayments- General	-			-
	- Investment income	-			-
	- Interest Earned	-			-
	- Re-Imbursement/Miscellaneous Receipt	-			-
		48,426,539	99,244,572	87,738,610	(39,312,071)


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GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
6	PERSONNEL COST				
	- Office of the Chairman	8,301,584	8,115,362	2,724,930	(5,576,654)
	- Office of the Vice Chairman	1,451,434	4,313,660	2,559,200	1,107,767
	- Office of the Secretary	3,093,502	3,793,932	2,427,900	(665,602)
	- The Council	25,218,096	34,640,976	39,929,320	14,711,224
	- Personnel Management	48,635,297	23,714,098	83,839,150	35,203,853
	- Agric and Natural Resources	34,269,242	37,735,573	42,565,520	8,296,278
	- Finance & Supply	22,088,166	25,957,235	50,873,760	28,785,594
	- Works & Housing	25,242,916	22,156,774	40,480,750	15,237,834
	- Primary Health Care Services	46,991,989	115,007,658	191,058,090	144,066,101
	- Traditional Offices	40,979,745	38,760,000	46,788,000	5,808,255
	- Social & Community Development	28,622,911	32,534,823	44,874,220	16,251,309
	- Local Government Leave Grand		18,244,000		-
		284,894,881	364,974,090	548,120,840	263,225,959
7	OVERHEAD COST				
	- Office of the Chairman	45,620,000	20,000,000	52,500,000	6,880,000
	- Office of the Vice Chairman	12,548,599	10,000,000	18,000,000	5,451,401
	- Office of the Secretary	22,094,065	11,000,000	21,000,000	(1,094,065)
	- The Council	31,594,522	30,000,000	75,000,000	43,405,478
	- Personnel Management	53,544,477	180,000,000	21,000,000	(32,544,477)
	- Agric and Natural Resources	26,000,000	20,000,000	25,500,000	(500,000)
	- Finance & Supply	25,260,454	74,000,000	61,000,000	35,739,546
	- Works & Housing	24,500,000	7,710,714	40,000,000	15,500,000
	- Primary Health Care Services	40,400,000	33,853,801	107,500,000	67,100,000
	- Traditional Offices	-			-
	- Social & Community Development	291,199,082	208,293,297	84,650,000	(206,549,082)
	- Miscellaneous				-
		572,761,198	594,857,812	506,150,000	(66,611,198)


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GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
8	CONSOLIDATED REVENUE FUND CHARGES				
	- Primary School Teachers Salary	335,668,285	286,534,915	200,000,000	(135,668,285)
	- Training Fund	12,163,583	16,716,968	16,000,000	3,836,417
	- Contribution to Emirate Council	64,005,828	83,584,839	63,000,000	(1,005,828)
	- Contribution to Pension Funds	85,714,286	85,714,286	65,000,000	(20,714,286)
	- Common Services	26,992,214	33,433,936	30,000,000	3,007,786
	- Agency for Mass Education Salary	33,595,056	36,125,147	30,000,000	(3,595,056)
	- Contribution to Emirate Councils Security		15,000,000		-
	- Contribution to State Electoral Commission (ZASIEC)		65,102,047		-
		558,139,253	622,212,137	404,000,000	(154,139,253)
9	CRF CHARGES- PUBLIC DEBT CHARGES				
	- Short Term Borrowings	73,221,680			(73,221,680)
	- Withholding Tax	36,125,956		20,000,000	(16,125,956)
	- Value Added Tax (V.A.T FIRS)	36,125,956		34,500,000	(1,625,956)
	- Others/Taxes	27,461,998			(27,461,998)
	- Pay as You Earn (PAYE)	33,401,964		18,600,000	(14,801,964)
	- Water Rate	5,081,600		21,491,400	16,409,800
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme				-
	- Union Dues	8,139,103		22,000,000	13,860,897
	- Housing Revolving Funds Deductions				-
	- Housing Funds (NHF)	4,334,342		28,000,000	23,665,658
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)			17,000,000	17,000,000
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	31,899,629			(31,899,629)
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		255,792,227	-	161,591,400	(94,200,827)


Director Finance & Supply

GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
10	OTHER TRANSFERS TO GOVERNMENT AGENCIES				
	- Permanent Secretary (MLGA)	6,750,304			(6,750,304)
	- Federal Inland Revenue Service (V.A.T)	6,769,617			(6,769,617)
	- Federal Inland Revenue Service (W.H.T)	6,769,617			(6,769,617)
	- Zamfara State Zakkat & Endowment Board	6,750,304			(6,750,304)
	- Zamfara State Accountant General FAAC Account	71,428,571	74,253,349		(71,428,571)
	- Zamfara State VAT Account		47,252,131		-
	- Zamfara State Agric Supply Company		1,458,066		-
	- Zamfara State High Court of Justice		1,165,778		-
	- Secretary to Zamfara State Govt. Office		21,428,571		-
		98,468,415	145,557,895	-	(98,468,415)
11	TRANSFERS TO OTHERS				
	- Multi Plus Investment	9,307,132			(9,307,132)
	- Tsaure Abba Gen.	3,102,377			(3,102,377)
	- Syndicate Construction & Commercial Ltd	18,470,254			(18,470,254)
	- Muhmud & Co		7,142,857		-
	- Namuduka Ventures Ltd		91,129,110		-
	- Okeke Obiora Johnson		32,936,429		-
	- Caquest Nig. Ltd		2,500,000		-
	- Acquicons Nig Ltd		987,950		-
	- Alh. Ado Aliyu		535,714		-
	- Mamman Nasir & Co.		7,142,857		-
	- Muhammed Usman Tafida		328,500		-
		30,879,763	142,703,418	-	(30,879,763)


Director Finance & Supply

GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
12	CAPITAL EXPENDITURE				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	637,419,273	324,860,000	645,000,000	7,580,727
	- Construction/Provision of Fixed Assets	129,381,332	-	135,000,000	5,618,668
	- Rehabilitation/Repairs of Fixed Assets	6,553,280	23,202,319	19,632,350	13,079,070
	- Preservation of Environment	-	-	-	-
		773,353,886	348,062,319	799,632,350	26,278,464
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	2,000,000	59,646,857	20,000,000	18,000,000
	- Construction/Provision of Fixed Assets	722,827,222	209,872,141	924,285,714	201,458,492
	- Rehabilitation/Repairs of Fixed Assets	4,635,357	7,158,357	15,000,000	10,364,643
	- Preservation of Environment	-	-	-	-
		729,462,579	276,677,355	959,285,714	229,823,135
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	196,153,931	13,552,971	210,000,000	13,846,069
	- Construction/Provision of Fixed Assets	465,637,320	896,971,409	475,000,000	9,362,680
	- Rehabilitation/Repairs of Fixed Assets	4,906,921	-	64,000,000	59,093,079
	- Preservation of Environment	-	-	10,000,000	10,000,000
	- Supplementary Estimate	-	-	-	-
		666,698,172	910,524,381	759,000,000	92,301,828
	TOTAL CAPITAL EXPENDITURE BY SECTOR	2,169,514,638	1,535,264,056	2,517,918,064	348,403,426


Director Finance & Supply

GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
13	PROCEEDS FROM LOANS/OTHER BORROWINGS				
	- Commercial Banks Loans (U.B.A Contract Finance Loan)	2,142,857,143		1,000,000,000	(1,142,857,143)
	- Commercial Banks Loans (U.B.A Shortterm Loan)	71,428,571			
		2,214,285,714	-	1,000,000,000	(1,142,857,143)
14	OTHER BANKS OF THE TREASURY				
	- First Bank PLC I	46,688	3,084,763		
	- First Bank PLC II	314,289	262,265		
	- UBA PLC	39,932	299,983		
	- Fidelity Bank PLC	48,363	107,870,645		
		449,272	111,517,655		
15	CASH HELD BY DEPARTMENT & AGENCIES				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	(33,770,558)	66,749		
	ii. Fidelity Bank PLC	200	13,489		
		(33,770,358)	80,239		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	4,017,973	255,097		
	ii. U.B.A PLC II	1,980,552	1,980,552		
	iii. Fidelity Bank PLC	268	6,213,652		
		5,998,793	8,449,301		


Director Finance & Supply

GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
15	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	3,700,261	1,391		
	ii. Heritage Bank PLC	1,066,789	6,972,755		
	iii. Fidelity Bank PLC	342	9,022,163		
		4,767,392	15,996,309		
	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	2,636	286,153		
	ii. U.B.A II Bank PLC	38,991,735			
	iii. Sterling Bank PLC	350,021			
	iv. Access Bank PLC	651			
		39,345,043	286,153		
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	101,001,054			
	101,001,054	-			
TOTAL CASH HELD BY DEPARTMENT & AGENCIES		117,341,925	24,812,001		


Director Finance & Supply

GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
16	LOCAL GOVERNMENT INVESTMENTS				
	Gamji Bank	56,000	56,000		
	Sokoto Investment Co Ltd	24,000	24,000		
	CCNN Sokoto				
	Sokoto Cooperative Bank				
	Gusau Community Bank				
	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		
	Micro Finance Bank				
		96,033,047	96,033,047		
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		
	Loan to Zamfara State Government (Sub-Treasury)	-	124,880,633		
		35,325,000	160,205,633		


Director Finance & Supply


GUMMI LOCAL GOVERNMENT


NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
18	CONSOLIDATED REVENUE FUNDS				
	- Opening Balance	136,329,656	13,361,720		
	- Revenue	4,417,799,797	3,848,759,908		
		4,554,129,453	3,862,121,628		
	- Less				
	- Expenditure	4,436,338,256	3,725,791,972		
	- Closing Balance	117,791,197	136,329,656		
19	DEPOSITS				
	- Cash at Hand with MLGCA (JAAC 1)	(33,770,358)	80,239		
	- Cash at Hand with MLGCA (Salary)	5,998,793	8,449,301		
	- Cash at Hand with MLGCA (Dev. Saving)	4,767,392	15,996,309		
	- Cash at Hand with MLGCA (Advert Revenue Account)	39,345,043	286,153		
	- Cash at Hand with MLGCA (Contract Finance Loan)	101,001,054			
		117,341,925	24,812,001		


Director Finance & Supply



BANK CERTIFICATE i

FirstBank
Since 1894 



THE SOLE ADMINISTRATOR
GUMMI LOCAL GOVERNMENT
GUMMI, ZAMFARA STATE
February 16, 2021


Dear Sir


**CERTIFICATE OF BALANCE AS AT 31ST DECEMBER 2020 GUMMI LOCAL
GOVERNMENT TREASURY ACCOUNT**


This is to certify that the balance in 2010757460 - GUMMI LOCAL GOVERNMENT
TREASURY ACCOUNT is N46,687.58 CR (Forty-six thousand six hundred and eighty-seven
naira fifty-eight kobo only).

For First bank Nigeria Limited:


ABUBAKAR JUNaidu GUMMI
BRANCH MANAGER


16/02/2021

 **WOVEN INTO THE FABRIC OF SOCIETY**
1894-2019

 **LISTED**

First Bank of Nigeria Ltd - RC 6290 | An FBN Holdings Company LNAR/L0315





BANK CERTIFICATE ii



THE SOLE ADMINISTRATOR
GUMMI LOCAL GOVERNMENT
GUMMI, ZAMFARA STATE
February 16, 2021

Dear Sir

CERTIFICATE OF BALANCE AS AT 31ST DECEMBER 2020 FOR REVENUE ACCOUNT

This is to certify that the balance in 2000272395 -REVENUE ACCOUNT is N314,289.15CR
(Three hundred and fourteen thousand two hundred and eighty-nine-naira fifteen kobo
only).

For First bank Nigeria Limited:


ABUBAKAR JUNaidu GUMMI
BRANCH MANAGER





BANK CERTIFICATE iii

RC: 103022



February 15, 2021

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

**CERTIFICATE OF BALANCE – GUMMI LOCAL GOVERNMENT COUNCIL
ACCOUNT (5680000794).**

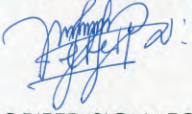
We write to confirm that account number 5680000794 belonging to Gummi Local Government Council has the sum of Forty-Eight Thousand, Three Hundred Sixty-Three Naira Seventeen kobo only (N48,363.17) as at December 31, 2020.

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
12, Government House Road,
Gusau, Zamfara State
Swift: FIDTNGLA
+234(1)2700530-3, O(1)4485252
info@fidelitybank.ng

Mr. Mustafa **Chike-Obi** (Chairman), Pastor Kings C. **Akuma** (Non-Executive Director), Mr. Chidi B. **Agbapu** (Non-Executive Director), Alhaji Isa M. **Inuwa** (Independent Non-Executive Director), Engr. Henry I. **Obih** (Independent Non-Executive Director), Mrs. Amaka T. **Onwughalu** (Non-Executive Director), Mr. Nelson C. **Nwaka** (Non-Executive Director), Mr. Chinedu E. **Okeke** (Non-Executive Director), Mrs. Nneka C. **Onyeali-Ike** (Managing Director/CEO), Mr. Gbolahan **Joshua** (Executive Director), Mr. Obaro **Odegho** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Kenneth C. **Opara** (Executive Director)



BANK CERTIFICATE 1

UBA
United Bank for Africa

No1, Govt House Road,
Gusau, Zamfara state.
18th February 2021

The Honourable Commissioner
Ministry For Local Government,
Zamfara State,

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1015967533

We write to confirm that MIN FOR LOCAL GOVT ACCOUNT--JAAC 1 had the sum of five hundred million, two hundred and eighty one thousand, nine hundred and ninety eight naira four kobo only (N500,281,998.04dr).

As at 31st December 2020.

Yours Faithfully,

For: United Bank for Africa PLC

ABDUSALAM SANI
Authorized Signatory

HAFEEES IBRAHEEM
Authorized Signatory

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


Tony O. Elumelu CON (Chairman), Amb. Joe Keshi OON (Vice Chairman), Kennedy Uzoka (GMD/CEO)
Victor Osadolor (Deputy Managing Director), Executive Directors: Dan Okeke, Emeke E. Iweriebor, Oliver Alawuba,
Ayoku A. Liadi, Ibrahim A. Puri, Uche Ike, Chukwuma Nweke, Non-Executive Director: Foluke K. Abdulrazaq, Owanari Duke,
Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello, Isaac Olukayode Fasola, Abdoul Aziz Dia.

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BANK CERTIFICATE 2

RC: 103022



February 18, 2021

The Commissioner,
Ministry for Local Government and community development,
Gusau,
Zamfara State.

**CERTIFICATE OF BALANCE – ZAMFARA STATE JAAC ACCOUNT
(5670000027).**

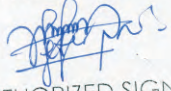
We write to confirm that account number 5670000027 belonging to **ZAMFARA STATE JAAC ACCOUNT** has the sum of Two Thousand, nine Hundred and sixty-six Naira, thirty-seven kobo only (N2,966.37) as at December 31, 2020.

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
12, Government House,
Gusau, Zamfara, Nigeria
Swift: FIDTNGLA
+234 0(0)4485252
info@fidelitybank.ng

Mr. Ernest C. **Ebi** MFR, FCIB (Chairman), Mr. Alex C. **Ojukwu** (Non-Executive Director) Mr. Michael E. **Okeke** (Non-Executive Director), Otunba Seni **Adetu** (Independent Director), Chief Charles C. **Umolu** (Non-Executive Director), Pastor Kings C. **Akuma** (Non-Executive Director), Chidi B. **Agbapu** (Non-Executive Director), Mr. Nnamdi **Okonkwo** (Managing Director/CEO), Mr. Mohammed **Balarabe** (Deputy Managing Director), Mrs. Chijioke **Ugochukwu** (Executive Director), Mrs. Aku **Odinkemelu** (Executive Director), Mrs. Nneka C. **Onyeali-lkpe** (Executive Director)



BANK CERTIFICATE 3



No1, Govt House Road,
Gusau, Zamfara state.
18th Aug 2021

The Honourable Commissioner
Zamfara for Local Government,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ZAMFARA STATE LOCAL GOVTS SALARY ACCOUNT
1018795827

We write to confirm that ZAMFARA STATE LOCAL GOVTS SALARY
ACCOUNT with account number 1018795827 had the sum fifty nine
million five hundred and twenty two thousand eight hundred forty
six naira seventy eight kobo **(N59,522.846.78cr)** as at 31th Dec
2020.

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

HAFEEES IBRAHEEM
Authorized Signatory

ABDULSALAM SANI
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.

www.ubagroup.com

Tin: 01126011 - 0001



BANK CERTIFICATE 4

RC: 103022



August 17, 2021

The Permanent Secretary,
Ministry for Local Government Affairs,
Gusau, Zamfara State.
Zamfara State.

**CERTIFICATE OF BALANCE – MINISTRY FOR LOCAL GOVERNMENT
AFFAIRS ACCOUNT (5680000842)**

We write to confirm that account number 5680000842 belonging to Zamfara State Local Government Salary Account has the sum of Three Thousand Nine Hundred and Seventy naira, Seventy Five Kobo only (N3, 970.75) as at December 31 2020.

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

Mr. Ernest C. **Ebi** MFR, FCIB (Chairman), Mr. Alex C. **Ojukwu** (Non-Executive Director) Mr. Michael E. **Okeke** (Non-Executive Director), Otunba Seni **Adetu** (Independent Director), Chief Charles C. **Umolu** (Non-Executive Director), Pastor Kings C. **Akuma** (Non-Executive Director), Chidi S. **Agbaju** (Non-Executive Director), Mr. Nnamdi **Okonkwo** (Managing Director/CEO), Mr. Mohammed **Balarabe** (Deputy Managing Director), Mrs. Chijioke **Ugochukwu** (Executive Director), Mrs. Aku **Odinkemelu** (Executive Director), Mrs. Nneka C. **Onyiah-Ikpe** (Executive Director)



BANK CERTIFICATE 5



No1, Govt House Road,
Gusau, Zamfara state.
18th February 2021

The Honourable Commissioner
Ministry For Local Government,
Zamfara State,

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1019185166

We write to confirm that MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCOUNT had the sum of fifty four million, eight hundred and sixteen thousand, two hundred and four naira, ninety one kobo only (N54,816,204.91 cr).

As at 31st December 2020.

Yours Faithfully,

For: United Bank for Africa PLC


ABDULSALAM SANI
Authorized Signatory


HAFEEES IBRAHEEM
Authorized Signatory

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

Tony O. Elumelu CON (Chairman), Amb. Joe Keshi OON (Vice Chairman), Kennedy Uzoka (GMD/CEO)
Victor Osadolor (Deputy Managing Director), Executive Directors: Dan Okeke, Emeke E. Iweriebor, Oliver Alawuba,
Ayoku A. Liadi, Ibrahim A. Puri, Uche Ike, Chukwuma Nweke, Non-Executive Director: Foluke K. Abdulrazaq, Owanari Duke,
Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jelli Bello, Isaac Olukayode Fasola, Abdoul Aziz Dia.

www.ubagroup.com



BANK CERTIFICATE 6



Our Ref: HBL /183/18/02/2021

Feb. 18, 2021

The Permanent Secretary,
Ministry for Local Govt. & Community
Development.
Behind Uthaimin Juma'at Mosque,
Bye-Pass Road Gusau,
Zamfara State.

Sir,

RE: CERTIFICATE OF CLOSING BALANCE OF ACCOUNT

We refer to your letter MLGCA/AD/OFF/127/HB/Vol.II on 18th February 2021, and hereby confirm that Heritage Bank Plc, Gusau Experience Centre maintain the below account with account balances shown as at 31/12/2020.

S/N	ACCOUNT NAME	A/C NO.	STATUS	BALANCES
1	DEVELOPMENT SAVINGS ACCOUNT, ZAMFARA STATE	5900009176	ACTIVE	15,803,572.02

Thank you for your co-operation.

Yours Faithfully
For: HERITAGE BANK PLC

Service Manager

Experience Centre Manager


Heritage Bank Plc RC No: 125946Q
Plot 2928, Ajose Adeogun Street, Victoria Island, Lagos
01 2369500, 01 6329500
www.hbng.com
info@hbng.com

Acting Chairman: Alh. Jari Ibrahim, MD/CEO: Mr Ife Sekibo, Executive Director: Mr Jude Manye
Directors: Mr Adewunmi Ogunsanya, (SAN), Mr Ndulimi Alalbe, Mrs Oluwayemi Dasu.



BANK CERTIFICATE 7

RC: 103022



February 18, 2021

The Commissioner,
Ministry for Local Government and community development,
Gusau,
Zamfara State.

**CERTIFICATE OF BALANCE – DEVELOPMENT SAVINGS ACCOUNT
ZAMFARA STATE (5030029547).**

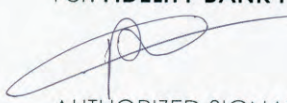
We write to confirm that account number 5030029547 belonging to **DEVELOPMENT SAVINGS ACCOUNT ZAMFARA STATE** has the sum of Five Thousand, seventy-one Naira, ninety-two kobo only (N5,071.92) as at December 31, 2020.

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
12, Government House Road,
Gusau, Zamfara State
Swift: FIDTNGLA
+234(1)2700530-3, 0(1)4485252
info@fidelitybank.ng

Mr. Mustafa **Chike-Obi** (Chairman), Pastor Kings C. **Alkuma** (Non-Executive Director), Mr. Chidi B. **Agbapu** (Non-Executive Director), Alhaji Isa M. **Ihuwa** (Independent Non-Executive Director), Engr. Henry I. **Obili** (Independent Non-Executive Director), Mrs. Amaka T. **Onwughalu** (Non-Executive Director), Mr. Nelson C. **Nwoko** (Non-Executive Director), Mr. Chinedu E. **Okeke** (Non-Executive Director), Mrs. Nneke C. **Onyeali-Ikpe** (Managing Director/CEO), Mr. Gbolahan **Joshua** (Executive Director), Mr. Obaro **Odegho** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Kenneth C. **Opara** (Executive Director)



BANK CERTIFICATE 8

UBA 
United Bank for Africa

No1, Govt House Road,
Gusau, Zamfara state.
19th August 2021

The Perm Sec,
Ministry for Local Govt,
Zamfara State.

Dear Sir,

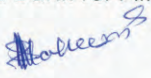
CERTIFICATE OF BALANCE ON ADVERT REVENUE MINISTRY OF LOCAL GOVT AND
CHIEFTANCY ACCOUNT 1016293903


We write to confirm that ADVERT REVENUE ACCOUNT MINISTRY OF
LOCAL GOVT AND CHIEFTANCY ACCOUNT with account number
1016293903 had the sum of thirty nine thousand, forty four naira, fifteen
kobo. **(N39,044.15cr)** as at 31th dec 2020.

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


HAFES IBRAHEEM
Authorized Signatory


ABDUSALAM SANI
Authorized Signatory

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

Tony O. Elumelu CON (Chairman), Amb. Joe Keshi OON (Vice Chairman), Kennedy Uzoka (GMD/CEO)
Victor Osadolor (Deputy Managing Director), Executive Directors: Dan Okeke, Emeke E. Iwetiabor, Oliver Alawuba,
Ayoku A. Liadi, Ibrahim A. Puri, Uche Ike, Chukwuma Nweke, Non-Executive Director: Foluke K. Abdulrazaq, Owanari Duke,
Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello, Isaac Olukayode Fasola, Abdoull Aziz Dia.

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BANK CERTIFICATE 9



No1, Govt House Road,
Gusau, Zamfara state.
18th August 2021

The Perm Sec,
Ministry for Local Government,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON MINISTRY FOR LOCAL GOVERNMENT REVENUE
ACCOUNT 1022733156

We write to confirm that MINISTRY FOR LOCAL GOVERNMENT
REVENUE ACCOUNT with account number 10022733156 had the
sum of Five hundred and seventy seven million, Six hundred and
twenty nine thousand, two hundred and eighty three naira, and
forty four kobo. **(N577,629,283.44cr)** as at 31th dec 2020.

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

HAFEES IBRAHEEM
Authorized Signatory

ABDULSALAM SANI
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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