



**ZAMFARA STATE OF NIGERIA  
GUSAU LOCAL GOVERNMENT**

**REPORT AND FINANCIAL  
STATEMENTS (IPSAS - CASH)**

**For the Year Ended  
31st December, 2020**



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



**GUSAU LOCAL GOVERNMENT**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

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ZAMFARA STATE GOVERNMENT  
**GUSAU LOCAL GOVERNMENT COUNCIL**

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

GUS/AA/VOL. II/141

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 Gusau Local Government as at 31<sup>st</sup> December, 2020 are hereby recommended for public use.

**Hon. Sanusi Muhammad Sarki**  
Sole Administrator.

*All Correspondence should be address to the Office of the Executive Chairman*



ZAMFARA STATE GOVERNMENT  
**GUSAU LOCAL GOVERNMENT COUNCIL**

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

GUS/AA/VOL. II/140

8th July, 2021

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

We have prepared the Local Government Accounts, together with accompanying schedules as set out on page 8 – 25 for the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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.

.....  
**Alh. Sani Wakili**  
*Director Finance & Supply*



*All Correspondence should be address to the Office of the Executive Chairman*





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

TELEPHONE:-204868 TELEGRAMS:-

P.M.B. 01015.GUSAU

LGA/AA/VOL.II/153

27<sup>th</sup> July, 2020

**AUDITOR'S GENERAL CERTIFICATION**  
**GUSAU LOCAL GOVERNMENT ACCOUNTS**

We have audited the 2020 Accounts of Gusau 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 obtained information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the Financial Statements are free from material mis-statement. In addition, projects and programmes were verified in line with responsibility as required by law, the financial statements have been certified, subject to comments and observation contained in my report.

**OPINION**

In my opinion, subject to the observation/comments contained in my report, the statements give a true and fair view of the financial transaction of GusauLocal Government of Zamfara State for the year ended and the financial position as at 31<sup>st</sup> 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**

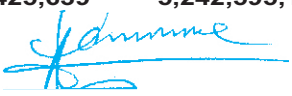
The Government policy specifically states that all advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for,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



## GUSAU LOCAL GOVERNMENT

### CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020

ANNUAL BUDGET 2020 ₦		NOTES	ACTUAL 2020 ₦	ACTUAL 2019 ₦
<b><u>CashFlows from Operating Activities:</u></b>				
<b><u>Receipts:</u></b>				
2,252,801,760	Statutory Allocation	1	1,910,820,598	2,321,247,296
596,369,580	Value Added Tax (VAT)		708,492,795	581,917,065
	- Excess Paris Club Refund		-	977,318,670
	- Other Receipts	2	230,476,095	102,347,569
	Transfer from other Government Agencies	3	106,385,669	1,204,231,053
	Other Transfers	4	94,270,043	3,286,802
<b>2,849,171,340</b>	<b>Sub-Total- Statutory Allocation</b>		<b>3,050,445,201</b>	<b>5,190,348,454</b>
15,000,000	Direct Taxes/Rates	5	27,276,892	16,700,000
14,000,000	Licences	5	4,510,000	4,021,230
	- Mining Rents	5	-	-
	- Royalties	5	-	-
9,700,000	Fees	5	6,646,000	4,360,000
	- Fines	5	-	5,000
5,052,640	Sales	5	-	-
17,394,720	Earnings	5	19,917,546	27,160,480
1,000,000	Sales/Rent of Government Buildings	5	-	-
2,000,000	Sales/Rent on Lands and Others	5	-	-
	- Repayments- General	5	-	-
2,000,000	Investment income	5	-	-
	- Interest Earned	5	-	-
	- Re-Imbursement/Miscellaneous Receipt	5	630,000	-
<b>66,147,360</b>	<b>Sub-Total-Independent Revenue</b>		<b>58,980,438</b>	<b>52,246,710</b>
	Other Revenue Sources of the L/Govt.			
<b>2,915,318,700</b>	<b>Total Receipts</b>		<b>3,109,425,639</b>	<b>5,242,595,164</b>

  
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## GUSAU LOCAL GOVERNMENT

ANNUAL BUDGET 2020 ₦		NOTE	ACTUAL 2020 ₦	ACTUAL 2019 ₦
	<b><u>Payments:</u></b>			
915,063,260	Personnel Costs (Incl.Salaries on CRF Charges):	6	607,126,419	722,302,071
400,809,300	Overhead Charges:	7	573,918,592	655,256,810
403,631,700	Consolidated Revenue Fund Charges	8	706,425,507	785,590,665
134,178,100	CRF Charges- Public debt charges	9	309,132,670	116,446,923
	Subvention to Parastatals			
	Other Operating Activities			
	- Other Transfers (Loan to Zamfara State Government)		-	173,403,954
	- Other Transfers to Government Agencies	10	108,974,952	193,789,289
	Transfers to Others	11	42,878,330	178,112,328
<b>1,853,682,360</b>	<b>Total Payments</b>		<b>2,348,456,470</b>	<b>2,824,902,039</b>
<b>1,061,636,340</b>	<b>Net Cash Flow from Operating Activities</b>		<b>760,969,169</b>	<b>2,417,693,125</b>
	<b><u>CashFlows from Investment Activities:</u></b>			
1,092,304,090	Capital Expenditure: Administrative Sector:	12	1,003,224,972	408,262,319
850,000,000	Capital Expenditure: Economic Sector:	12	598,154,746	344,347,716
1,156,284,624	Capital Expenditure: Social Service Sector:	12	925,154,180	1,410,062,672
	Capital Expenditure: Funded from Aids and Grants:			
<b>3,098,588,714</b>	<b>Net Cash Flow from Investment Activities:</b>		<b>2,526,533,899</b>	<b>2,162,672,708</b>
	<b><u>CashFlows from Financing Activities:</u></b>			
	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	
(177,333,340)	Repayment of External Loans (Including Servicing)		(437,962,985)	(94,383,562)
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction		(26,508,334)	
	Repayment of Loans from Other Funds			
<b>2,036,952,374</b>	<b>Net Cash Flows from Financing Activities:</b>		<b>1,749,814,396</b>	<b>(94,383,562)</b>



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**GUSAU LOCAL GOVERNMENT**

<b>ANNUAL BUDGET 2020 #</b>	<b>NOTE</b>	<b>ACTUAL 2020 #</b>	<b>ACTUAL 2019 #</b>
<b>Movement in Other Cash Equivalent Accounts</b>			
(Increase)/Decrease in Investments			
Net (Increase)/Decrease in Other Cash Equipments			
<b>Total Cashflows from other cash equivalent Accounts</b>			
- Net Cash for the year		(15,750,334)	160,636,855
<u>Cash &amp; Its Equivalent as at 1st January</u>		<u>179,051,842</u>	<u>18,414,986</u>
- Cash & Its Equivalent as at 31st December		<b>163,301,507</b>	<b>179,051,842</b>

  
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## GUSAU LOCAL GOVERNMENT

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

	NOTE	ACTUAL 2020 ₦	ACTUAL 2019 ₦
<b><u>ASSETS:-</u></b>			
<b><u>Liquid Assets:-</u></b>			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	365,484	144,598,949
- Cash Balance of Trust & Other Funds of the LGC			-
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	162,936,023	34,452,893
<b>TOTAL LIQUID ASSETS</b>		<b>163,301,507</b>	<b>179,051,842</b>
<b><u>Investments and Other Cash Assets:</u></b>			
Local Government Investments	16	92,561,986	92,561,986
Imprest			
Advances	17	19,700,676	193,104,630
Revolving Loans Granted			
Intangible Assets			
<b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>		<b>112,262,662</b>	<b>285,666,616</b>
<b>TOTAL ASSETS</b>		<b>275,564,169</b>	<b>464,718,458</b>

  
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## GUSAU LOCAL GOVERNMENT

	NOTE	ACTUAL 2020 ₦	ACTUAL 2019 ₦
<b><u>LIABILITIES:-</u></b>			
<b><u>PUBLIC FUNDS</u></b>			
Consolidated Revenue Fund	18	163,301,507	179,051,842
Capital Development Fund			
Trust & Other Public Funds		(50,673,361)	251,213,723
<b><u>TOTAL PUBLIC FUNDS</u></b>		<b>112,628,146</b>	<b>430,265,565</b>
<b><u>EXTERNAL AND INTERNAL LOANS</u></b>			
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			
<b><u>TOTAL EXTERNAL AND INTERNAL LOANS</u></b>		<b>-</b>	<b>-</b>
<b><u>OTHER LIABILITIES</u></b>			
Deposits:-	19	162,936,023	34,452,893
<b><u>TOTAL LIABILITIES</u></b>		<b>275,564,169</b>	<b>464,718,458</b>

  
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## GUSAU LOCAL GOVERNMENT

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

ACTUAL 2019 ₦	NOTES	ACTUAL 2020 ₦	FINAL BUDGET 2020 ₦	INITIAL/ORIGINAL BUDGET 2020 ₦	SUPPLEMENTARY BUDGET 2020 ₦	VARIANCE ON FINAL BUDGET 2020 %
18,414,986	Opening Balance:	179,051,842	-			
	<b>ADD: REVENUE</b>					
2,321,247,296	Statutory Allocation	1,910,820,598	2,252,801,760	2,252,801,760		85
581,917,065	Value Added Tax Allocation	708,492,795	596,369,580	596,369,580		119
977,318,670	Excess Paris Club Refund	-	-			
102,347,569	Other Receipts	230,476,095	-			
1,204,231,053	Transfer from other Government Agencies	106,385,669	-			
3,286,802	Other Transfers	94,270,043	-			
<b>5,208,763,441</b>	<b>Sub-Total-Statutory Allocation</b>	<b>3,229,497,043</b>	<b>2,849,171,340</b>	<b>2,849,171,340</b>	<b>-</b>	<b>113</b>
16,700,000	Direct Taxes/Rates	27,276,892	15,000,000	15,000,000		182
4,021,230	Licences	4,510,000	14,000,000	14,000,000		
	- Mining Rents	-	-	-		
	- Royalties	-	-	-		
4,360,000	Fees	6,646,000	9,700,000	9,700,000		69
5,000	Fines	-	-	-		
	- Sales	-	5,052,640	5,052,640		-
27,160,480	Earnings	19,917,546	17,394,720	17,394,720		115
	- Sales/Rent of Government Buildings	-	1,000,000	1,000,000		-
	- Sales/Rent on Lands and Others	-	2,000,000	2,000,000		-
	- Repayments- General	-	-	-		
	- Investment income	-	2,000,000	2,000,000		-
	- Interest Earned	-	-	-		
	- Re-Imbursement/Miscellaneous Receipt	630,000	-	-		
<b>52,246,710</b>	<b>Sub-Total-Independent Revenue</b>	<b>58,980,438</b>	<b>66,147,360</b>	<b>66,147,360</b>	<b>-</b>	<b>89</b>
	Other Revenue Sources of the L/Govt.					
<b>5,261,010,151</b>	<b>TOTAL REVENUE</b>	<b>3,288,477,481</b>	<b>2,915,318,700</b>	<b>2,915,318,700</b>	<b>-</b>	<b>113</b>



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## GUSAU LOCAL GOVERNMENT

ACTUAL 2019 ₦	NOTES	ACTUAL 2020 ₦	FINAL BUDGET 2020 ₦	INITIAL/ORIGINAL BUDGET 2020 ₦	SUPPLEMENTARY BUDGET 2020 ₦	VARIANCE ON FINAL BUDGET %
<b><u>LESS: EXPENDITURE</u></b>						
722,302,071	Personnel Costs (Incl.Salaries on CRF Charges):	607,126,419	915,063,260	915,063,260		151
655,256,810	Overhead Charges:	573,918,592	400,809,300	400,809,300		70
785,590,665	Consolidated Revenue Fund Charges	706,425,507	403,631,700	403,631,700		57
116,446,923	CRF Charges- Public debt charges	309,132,670	134,178,100	134,178,100		43
	Subvention to Parastatals					
173,403,954	Other Transfers (Loan to Zamfara State Government)	-	-			
193,789,289	Other Transfers to Government Agencies	108,974,952	-			
178,112,328	Transfers to Others	42,878,330	-			
<b><u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u></b>						
94,383,562	Repayments:External Loans: LGC	437,962,985	177,333,340	177,333,340		40
	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					
<b>2,919,285,601</b>	<b>TOTAL EXPENDITURE:</b>	<b>2,812,927,789</b>	<b>2,031,015,700</b>	<b>2,031,015,700</b>	-	<b>72</b>
<b>2,341,724,550</b>	<b>OPERATING BALANCE:</b>	<b>475,549,692</b>	<b>884,303,000</b>	<b>884,303,000</b>	-	<b>186</b>
<b><u>APPROPRIATIONS/TRANSFERS:</u></b>						
2,162,672,708	Transfer to Capital Development Funds:	2,526,533,899	3,098,588,714	1,884,303,000	1,214,285,714	123
<b>2,162,672,708</b>	<b>Closing Balance:</b>	<b>2,526,533,899</b>	<b>3,098,588,714</b>	<b>1,884,303,000</b>	<b>1,214,285,714</b>	<b>123</b>



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## GUSAU 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:					
2,341,724,550	Transfer from Consolidated Revenue Fund: Aid and Grants	475,549,692	884,303,000	884,303,000	-	54
	- External Loans: LGC	2,214,285,714	2,214,285,714	1,000,000,000	1,214,285,714	100
	LGC Bonds & Treasury Bonds		-	-		
	Nigerian Treasury Bills (NTB)		-	-		
	Development Loan Stock		-	-		
	Other Internal Loans (Promissory Notes)		-	-		
	Internal Loans from Other Funds		-	-		
<b>2,341,724,550</b>	<b>TOTAL REVENUE AVAILABLE:</b>	<b>2,689,835,406</b>	<b>3,098,588,714</b>	<b>1,884,303,000</b>	<b>1,214,285,714</b>	<b>87</b>
	<b>LESS: CAPITAL EXPENDITURE:</b>					
408,262,319	Capital Expenditure: Administrative Sector:	1,003,224,972	1,092,304,090	612,304,090	480,000,000	109
344,347,716	Capital Expenditure: Economic Sector:	598,154,746	850,000,000	550,000,000	300,000,000	142
1,410,062,672	Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants:	925,154,180	1,156,284,624	721,998,910	434,285,714	125
<b>2,162,672,708</b>	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>2,526,533,899</b>	<b>3,098,588,714</b>	<b>1,884,303,000</b>	<b>1,214,285,714</b>	<b>123</b>
<b>179,051,842</b>	<b>CLOSING BALANCE</b>	<b>163,301,507</b>	-	-	-	-



**Director Finance & Supply**

## GUSAU LOCAL GOVERNMENT

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

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
<b>1</b>	<b>STATUTORY ALLOCATION</b>				
	- Statutory Allocation	1,910,820,598	2,321,247,296	2,247,250,420	(336,429,822)
	- Excess Crude Oil			5,551,340	(5,551,340)
		<b>1,910,820,598</b>	<b>2,321,247,296</b>	<b>2,252,801,760</b>	<b>(341,981,162)</b>
<b>2</b>	<b>OTHER RECEIPTS</b>				
	- Share of Exchange Gains Difference	58,489,380	3,879,288		58,489,380
	- Share of Excess Bank Charges Recovered	1,508,011	5,519,172		1,508,011
	- Distribution of Non-oil Revenue	44,210,178			44,210,178
	- Share of Forex Equalization	24,191,317	62,295,691		24,191,317
	- Share of Solid Minerals	3,071,247	3,006,665		3,071,247
	- Distribution of ₦103 Billion for the month	41,297,338			41,297,338
	- Distribution of Stabilization Funds	7,944,469			7,944,469
	- Distribution of FGN Intervention Funds	49,764,156			49,764,156
	- Share of Additional Funds from NNPC		3,455,844		-
	- Share of Goods and Valuable Consideration		24,190,909		-
		<b>230,476,095</b>	<b>102,347,569</b>	<b>-</b>	<b>230,476,095</b>



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## GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
<b>3</b>	<b>TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>				
	- Accountant General (MOF) FAAC Account	46,865,933	702,765,565		46,865,933
	- University Special Project	36,086,769	492,092,301		36,086,769
	- Advert Revenue Account MLGCA	23,432,967	9,373,187		23,432,967
		<b>106,385,669</b>	<b>1,204,231,053</b>	-	<b>106,385,669</b>
<b>4</b>	<b>OTHER TRANSFERS</b>				
	- Transfer from Fedility Bank PLC	3,928,571			3,928,571
	- Augmentation of Deficit (MLGA Development Saving)	-			-
	- Home Vestor Concept Ltd	46,865,933			46,865,933
	- Multi Plus Investment Ltd	36,086,769			36,086,769
	- Ekpemi International Investment	2,152,983			2,152,983
	- Lashfeez Nig. Ltd	5,235,787			5,235,787
	- Akuba Global Investment Ltd		3,280,615		-
	- Sa'adu Ibrahim		6,186		-
		<b>94,270,043</b>	<b>3,286,802</b>	-	<b>94,270,043</b>
<b>5</b>	<b>INDEPENDENT REVENUE (IGR)</b>				
	- Direct Taxes/Rates	27,276,892	16,700,000	15,000,000	12,276,892
	- Licences	4,510,000	4,021,230	14,000,000	(9,490,000)
	- Mining Rents	-			-
	- Royalties	-			-
	- Fees	6,646,000	4,360,000	9,700,000	(3,054,000)
	- Fines	-	5,000		-
	- Sales	-		5,052,640	(5,052,640)
	- Earnings	19,917,546	27,160,480	17,394,720	2,522,826
	- Sales/Rent of Government Buildings	-		1,000,000	(1,000,000)
	- Sales/Rent on Lands and Others	-		2,000,000	(2,000,000)
	- Repayments- General	-			-
	- Investment income	-		2,000,000	(2,000,000)
	- Interest Earned	-			-
	- Re-Imbursement/Miscellaneous Receipt	630,000			630,000
		<b>58,980,438</b>	<b>52,246,710</b>	<b>66,147,360</b>	<b>(7,166,922)</b>



**Director Finance & Supply**



## GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
6	<b>PERSONNEL COST</b>				
	- Office of the Chairman	8,358,355	8,115,362	2,724,930	(5,633,425)
	- Office of the Vice Chairman	1,398,118	4,313,660	2,559,180	1,161,063
	- Office of the Secretary	3,093,502	3,793,932	2,427,900	(665,602)
	- The Council	26,885,098	34,640,976	25,371,390	(1,513,708)
	- Personnel Management	70,668,465	75,807,973	68,198,480	(2,469,985)
	- Agric and Natural Resources	76,660,769	91,235,620	125,432,820	48,772,051
	- Finance & Supply	65,785,872	75,277,896	118,471,970	52,686,098
	- Works & Housing	33,805,285	36,256,041	54,409,340	20,604,055
	- Primary Health Care Services	214,312,486	286,505,339	351,544,830	137,232,344
	- Traditional Offices	37,229,869		44,154,000	6,924,131
	- Social & Community Development	68,928,600	74,955,271	119,768,420	50,839,820
	- Local Government Leave Grand		31,400,000		-
		<b>607,126,419</b>	<b>722,302,071</b>	<b>915,063,260</b>	<b>307,936,841</b>
7	<b>OVERHEAD COST</b>				
	- Office of the Chairman	72,373,553	29,718,076	28,300,000	(44,073,553)
	- Office of the Vice Chairman	3,040,900	3,824,414	8,500,000	5,459,100
	- Office of the Secretary	20,925,879	24,638,885	12,500,000	(8,425,879)
	- The Council	9,904,128	38,214,860	16,200,000	6,295,872
	- Personnel Management	72,271,485	170,538,549	40,308,660	(31,962,825)
	- Agric and Natural Resources	9,918,225	32,358,514	40,944,290	31,026,065
	- Finance & Supply	40,508,668	35,672,424	41,307,590	798,922
	- Works & Housing	14,820,187	20,064,000	61,944,290	47,124,103
	- Primary Health Care Services	41,869,446	39,366,769	50,304,470	8,435,024
	- Traditional Offices	900,000			(900,000)
	- Social & Community Development	287,386,121	260,860,318	100,500,000	(186,886,121)
	- Miscellaneous				-
		<b>573,918,592</b>	<b>655,256,810</b>	<b>400,809,300</b>	<b>(173,109,292)</b>



**Director Finance & Supply**

## GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
<b>8</b>	<b>CONSOLIDATED REVENUE FUND CHARGES</b>				
	- Primary School Teachers Salary	392,069,036	342,684,076	210,000,000	(182,069,036)
	- Training Fund	16,554,783	23,212,473	12,631,700	(3,923,083)
	- Contribution to Emirate Council	89,236,281	116,062,365	54,000,000	(35,236,281)
	- Contribution to Pension Funds	85,714,286	85,714,286	40,000,000	(45,714,286)
	- Common Services	37,686,245	46,424,946	22,000,000	(15,686,245)
	- Agency for Mass Education Salary	85,164,876	91,390,473	60,000,000	(25,164,876)
	- Contribution to Emirate Councils Security		15,000,000	5,000,000	5,000,000
	- Contribution to State Electoral Commission (ZASIEC)		65,102,047		-
		<b>706,425,507</b>	<b>785,590,665</b>	<b>403,631,700</b>	<b>(302,793,807)</b>
<b>9</b>	<b>CRF CHARGES- PUBLIC DEBT CHARGES</b>				
	- Short Term Borrowings	73,221,680			(73,221,680)
	- Withholding Tax	36,125,956		12,000,000	(24,125,956)
	- Value Added Tax (V.A.T FIRS)	36,125,956		19,999,910	(16,126,046)
	- Others/Taxes	27,461,998			(27,461,998)
	- Pay as You Earn (PAYE)	68,429,132		28,119,700	(40,309,432)
	- Water Rate	9,039,350			(9,039,350)
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme				-
	- Union Dues	13,981,854		30,096,090	16,114,236
	- Housing Revolving Funds Deductions			3,000,000	3,000,000
	- Housing Funds (NHF)	9,295,236		20,000,100	10,704,864
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)			15,702,300	15,702,300
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	35,451,509		5,260,000	(30,191,509)
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		<b>309,132,670</b>	<b>-</b>	<b>134,178,100</b>	<b>(174,954,570)</b>



**Director Finance & Supply**

## GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
10	<b>OTHER TRANSFERS TO GOVERNMENT AGENCIES</b>				
	- Permanent Secretary (MLGA)	9,373,187			(9,373,187)
	- Federal Inland Revenue Service (V.A.T)	9,400,004			(9,400,004)
	- Federal Inland Revenue Service (W.H.T)	9,400,004			(9,400,004)
	- Zamfara State Zakkat & Endowment Board	9,373,187			(9,373,187)
	- Zamfara State Accountant General FAAC Account	71,428,571	103,105,054		(71,428,571)
	- Zamfara State VAT Account		65,612,307		-
	- Zamfara State Agric Supply Company		2,024,608		-
	- Zamfara State High Court of Justice		1,618,749		-
	- Secretary to Zamfara State Govt. Office		21,428,571		-
		<b>108,974,952</b>	<b>193,789,289</b>	<b>-</b>	<b>(108,974,952)</b>
11	<b>TRANSFERS TO OTHERS</b>				
	- Multi Plus Investment	12,923,488			(12,923,488)
	- Tsaure Abba Gen.	4,307,829			(4,307,829)
	- Syndicate Construction & Commercial Ltd	25,647,012			(25,647,012)
	- Muhmud & Co		7,142,857		-
	- Namuduka Ventures Ltd		126,538,020		-
	- 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		-
		<b>42,878,330</b>	<b>178,112,328</b>	<b>-</b>	<b>(42,878,330)</b>



**Director Finance & Supply**

## GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
12	<b>CAPITAL EXPENDITURE</b>				
	<b>ADMINISTRATIVE SECTOR</b>				
	- Purchase of Fixed Assets	814,471,930	385,060,000	828,526,840	14,054,910
	- Construction/Provision of Fixed Assets	179,653,435	-	219,777,250	40,123,815
	- Rehabilitation/Repairs of Fixed Assets	9,099,607	23,202,319	44,000,000	34,900,393
	- Preservation of Environment	-	-	-	-
		<b>1,003,224,972</b>	<b>408,262,319</b>	<b>1,092,304,090</b>	<b>89,079,118</b>
	<b>ECONOMIC SECTOR</b>				
	- Purchase of Fixed Assets	2,000,000	59,646,857	5,000,000	3,000,000
	- Construction/Provision of Fixed Assets	591,519,389	277,542,502	825,000,000	233,480,611
	- Rehabilitation/Repairs of Fixed Assets	4,635,357	7,158,357	20,000,000	15,364,643
	- Preservation of Environment	-	-	-	-
		<b>598,154,746</b>	<b>344,347,716</b>	<b>850,000,000</b>	<b>251,845,254</b>
	<b>SOCIAL SECTOR</b>				
	- Purchase of Fixed Assets	272,149,001	13,552,971	300,000,000	27,850,999
	- Construction/Provision of Fixed Assets	646,191,636	1,396,509,701	729,285,714	83,094,078
	- Rehabilitation/Repairs of Fixed Assets	6,813,543	-	102,000,000	95,186,457
	- Preservation of Environment	-	-	24,998,910	24,998,910
	- Supplementary Estimate	-	-	-	-
		<b>925,154,180</b>	<b>1,410,062,672</b>	<b>1,156,284,624</b>	<b>231,130,444</b>
	<b>TOTAL CAPITAL EXPENDITURE BY SECTOR</b>	<b>2,526,533,899</b>	<b>2,162,672,708</b>	<b>3,098,588,714</b>	<b>572,054,815</b>



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## GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
13	<b>PROCEEDS FROM LOANS/OTHER BORROWINGS</b>				
	- 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			
		<b>2,214,285,714</b>	-	<b>1,000,000,000</b>	<b>(1,142,857,143)</b>
14	<b>OTHER BANKS OF THE TREASURY</b>				
	- UBA PLC I	2,453	76,707		
	- UBA PLC II	89,864	121,410		
	- Fidelity Bank PLC I	268,987	321,859		
	- Fidelity Bank PLC II	4,180	144,078,974		
		<b>365,484</b>	<b>144,598,949</b>		
15	<b>CASH HELD BY DEPARTMENT &amp; AGENCIES</b>				
	<b>- Cash at Hand with MLGCA (JAAC 1)</b>				
	i. U.B.A PLC	(46,892,366)	92,685		
	ii. Fidelity Bank PLC	278	18,731		
		<b>(46,892,088)</b>	<b>111,416</b>		
	<b>- Cash at Hand with MLGCA (Salary)</b>				
	i. U.B.A PLC I	5,579,188	354,217		
	ii. U.B.A PLC II	2,750,111	2,750,111		
	iii. Fidelity Bank PLC	372	8,628,014		
		<b>8,329,670</b>	<b>11,732,341</b>		



**Director Finance & Supply**



## GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
15	<b>- Cash at Hand with MLGCA (Dev. Sarving)</b>				
	i. U.B.A PLC	5,138,025	1,932		
	ii. Heritage Bank PLC	1,481,298	9,682,073		
	iii. Fidelity Bank PLC	475	12,527,793		
		<u>6,619,799</u>	<u>22,211,797</u>		
	<b>- Cash at Hand with MLGCA (Revenue Accounts)</b>				
	i. U.B.A I PLC	3,660	397,339		
	ii. U.B.A II Bank PLC	54,142,271			
	iii. Sterling Bank PLC	486,024			
	iv. Access Bank PLC	904			
		<u>54,632,859</u>	<u>397,339</u>		
	<b>- Cash at Hand with MLGCA (Contract Finance Loan)</b>				
	i. U.B.A PLC	140,245,783			
		<u>140,245,783</u>	<u>-</u>		
	<b>TOTAL CASH HELD BY DEPARTMENT &amp; AGENCIES</b>	<u>162,936,023</u>	<u>34,452,893</u>		

  
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## GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
<b>16</b>	<b>LOCAL GOVERNMENT INVESTMENTS</b>				
	Gamji Bank	125,000	125,000		
	Sokoto Investment Co Ltd	500,000	500,000		
	CCNN Sokoto	200,000	200,000		
	Sokoto Cooperative Bank	100,000	100,000		
	Gusau Community Bank	100,000	100,000		
	Zamfara Investment Co.	499,760	499,760		
	Unity Bank (BON)	91,645	91,645		
	Zamfara Fertilizer Co.	2,000,000	2,000,000		
	T/Mafara Bricks B. Ind.	1,000,000	1,000,000		
	Intercontinental Bank	1,350,000	1,350,000		
	Brightway Solid Minerals Dev. Co.	86,595,581	86,595,581		
		<b>92,561,986</b>	<b>92,561,986</b>		
<b>17</b>	<b>ADVANCES</b>				
	Bala Garba & Others	1,620,200	1,620,200		
	Sanusi Isah Gusau & Others	2,020,415	2,020,415		
	Kabiru Garba & Others	1,810,200	1,810,200		
	Zarumi Bello & Others	1,402,120	1,402,120		
	Haliru Aliyu Gusau & Others	1,823,105	1,823,105		
	Dayyabu Adamu & Others	2,380,210	2,380,210		
	Mustapha M & Others	2,250,150	2,250,150		
	Yahaya Ibrahim & Others	1,419,180	1,419,180		
	Aliyu Adamu & Others	2,064,386	2,064,386		
	Lauwali Maikano & Others	2,910,710	2,910,710		
	Loan to Zamfara State Government (Sub-Treasury)	-	173,403,954		
		<b>19,700,676</b>	<b>193,104,630</b>		



**Director Finance & Supply**

## GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
<b>18</b>	<b>CONSOLIDATED REVENUE FUNDS</b>				
	- Opening Balance	179,051,842	18,414,986		
	- Revenue	5,323,711,353	5,242,595,164		
		<b>5,502,763,195</b>	<b>5,261,010,151</b>		
	- Less				
	- Expenditure	5,339,461,688	5,081,958,309		
	- Closing Balance	<b>163,301,507</b>	<b>179,051,842</b>		
<b>19</b>	<b>DEPOSITS</b>				
	- Cash at Hand with MLGCA (JAAC 1)	(46,892,088)	111,416		
	- Cash at Hand with MLGCA (Salary)	8,329,670	11,732,341		
	- Cash at Hand with MLGCA (Dev. Saving)	6,619,799	22,211,797		
	- Cash at Hand with MLGCA (Advert Revenue Account)	54,632,859	397,339		
	- Cash at Hand with MLGCA (Contract Finance Loan)	140,245,783			
		<b>162,936,023</b>	<b>34,452,893</b>		



**Director Finance & Supply**



## BANK CERTIFICATE i



No1, Govt House Road,  
Gusau, Zamfara state.  
12th June 2021

The Chairman,  
Gusau Local Govt. Council,  
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON GUSAU LOCAL GOVERNMENT COUNCIL 1004421747

We write to confirm that GUSAU LOCAL GOVERNMENT COUNCIL with account number 1004421747 had the sum Two thousand four hundred and fifty three naira, twenty three kobo. ( **N2,453.23Cr**) 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 (Chairman), Amb. Joe Keshi OON (Vice Chairman), Kennedy Uzoka (GMD/CEO)  
Victor Osadolor (Deputy Managing Director), Executive Directors: Dan Okeke, Emeke E. Iwerijebor, 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 Adepayo, Abdulqadir Jell Bello, Isaac Olukayode Fasola, Abdoul Aziz Dia.

[www.ubagroup.com](http://www.ubagroup.com)



**BANK CERTIFICATE ii**



No1, Govt House Road,  
Gusau, Zamfara state.  
12th June 2021

The Chairman,  
Gusau Local Govt,  
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON GUSAU LOCAL GOVERNMENT REVENUE 1021685038

We write to confirm that GUSAU LOCAL GOVERNMENT REVENUE with account number 1021685038 had the sum Eight Nine Thousand Eight Hundred and Six three Naira Seventy Four kobo. (**N89,863.74 Cr**) 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**

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.


[www.ubagroup.com](http://www.ubagroup.com)





**BANK CERTIFICATE iii**

RC: 103022



August 16, 2021

The Chiraman,  
Gusau Local Government Council,  
Gusau,  
Zamfara State.

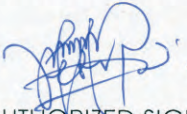
**CERTIFICATE OF BALANCE ON GUSAU LOCAL GOVERNMENT REVENUE ACCOUNT:**

We write to confirm that number 5030096174, GUSAU LOCAL GOVERNMENT REVENUE ACCOUNT has the sum of N268,987.00 CR (Two Hundred and Sixty Eight Thousand Nine hundred and Eighty Seven Naira Only) As at December 31, 2020


Your patronage and continue confidence on us is highly appreciated.

Yours faithfully,

For: **FIDELITY BANK PLC**



AUTHORIZED SIGNATORY



AUTHORIZED SIGNATORY

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[www.fidelitybank.ng](http://www.fidelitybank.ng)

**Fidelity Bank Plc**  
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Gusau, Zamfara, Nigeria  
Swift: FIDTNGLA  
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info@fidelitybank.ng

Mr. Ernest C. **Ebi** MFR, FCIB (Chairman), Mr. Alex C. **Ojukwu** (Non-Executive Director) Mr. Michael E. **Okeke** (Non-Executive Director),  
Olunba 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-Ikpe**  
(Executive Director)



**BANK CERTIFICATE iv**

RC: 103022



August 16, 2021

The Chiraman,  
Gusau Local Government Council,  
Gusau,  
Zamfara State.

**CERTIFICATE OF BALANCE ON GUSAU LOCAL GOVERNMENT COUNCIL:**

We write to confirm that number 5680000787, GUSAU LOCAL GOVERNMENT COUNCIL has the sum of N4,180.25 CR (Four Thousand , One Hundred and Eighty Naira Twenty Five Kobo only) As at December 31, 2020

Your patronage and continue confidence on us is highly appreciated.

Yours faithfully,

For: **FIDELITY BANK PLC**



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AUTHORIZED SIGNATORY

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[www.fidelitybank.ng](http://www.fidelitybank.ng)

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info@fidelitybank.ng

Mr. Ernest C. **Ebi** MFR, FCIB (Chairman), Mr. Alex C. **Ojukwu** (Non-Executive Director) Mr. Michael E. **Okeke** (Non-Executive Director), Otumba 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-Ikpe** (Executive Director)



**BANK CERTIFICATE 1**

**UBA**  
United Bank for Africa

No1, Govt House Road,  
Gusau, Zamfara state.  
18<sup>th</sup> 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 31<sup>st</sup> 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 Adeḡayo, Abdulqadir Jeli Bello, Isaac Olukayode Fasola, Abdoul Aziz Dia.


[www.ubagroup.com](http://www.ubagroup.com)





**BANK CERTIFICATE 2**

RC: 103022



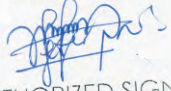
February 18, 2021

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](http://www.fidelitybank.ng)

**Fidelity Bank Plc**  
12, Government House,  
Gusau, Zamfara, Nigeria  
Swift: FIDTNGLA  
+234 (0)14485252  
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.  
18<sup>th</sup> Aug 2021

The Honourable Commissioner  
Zamfara for Local Government,  
Zamfara State.

Dear Sir,

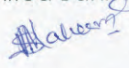
CERTIFICATE OF BALANCE ON ZAMFARA STATE LOCAL GOVTS SALARY ACCOUNT  
1018795827

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](http://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](http://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.  
18<sup>th</sup> 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 31<sup>st</sup> December 2020.

Yours Faithfully,

For: United Bank for Africa PLC

**ABDULSALAM SANI**  
Authorized Signatory

**HAFES IBRAHEEM**  
Authorized Signatory

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

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Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jelli Bello, Isaac Olukayode Fasola, Abdoul Aziz Dia.

[www.ubagroup.com](http://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 18<sup>th</sup> 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 Oluwayemisi 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](http://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.  
19<sup>th</sup> August 2021

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

Dear Sir,

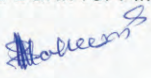
CERTIFICATE OF BALANCE ON ADVERT REVENUE MINISTRY OF LOCAL GOVT AND  
CHIEFTANCY ACCOUNT 1016293903


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

  
**ABDULSALAM SANI**  
Authorized Signatory

United Bank for Africa Plc. RC No. 2457. UBA House, 57 Marina, Lagos  
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Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello, Isaac Olukayode Fasola, Abdoull Aziz Dia.  
[www.ubagroup.com](http://www.ubagroup.com)



## BANK CERTIFICATE 9



No1, Govt House Road,  
Gusau, Zamfara state.  
18<sup>th</sup> 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 31<sup>th</sup> 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

**HAFEEB IBRAHEEM**  
Authorized Signatory

**ABDULSALAM SANI**  
Authorized Signatory

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

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Erelu Angela Adebayo, Abdulqadir J. Bello, Kayode Fasola, Aisha Hassan-Baba.

[www.ubagroup.com](http://www.ubagroup.com)

Tin: 01126011 - 0001