



**ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



His Excellency,

HON. DR. BELLO MOHAMMED, MON

(Matawallen Maradun, Barden Kasar Hausa, Shattiman Daular Usmaniyya)

Executive Governor, Zamfara State



ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

GUMMI LOCAL GOVERNMENT ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2021

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**ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

GUMMI LOCAL GOVERNMENT

ZAMFARA STATE OF NIGERIA 0363

Our Ref: _____ Your Ref: _____ Date: _____

GMM/AA/VOL.II/91

9th September, 2022

SOLE ADMINISTRATOR'S REPORT

The Annual Financial Report for the fiscal year 2021 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 2021 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, 2021 are hereby recommended for public use.

Hon. Abubakar Shehu
Sole Administrator.

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



**ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

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ZAMFARA STATE OF NIGERIA 0363



Our Ref: _____ Your Ref: _____ Date: _____

GMM/AA/VOL.II/90

9th September, 2022

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

We have prepared the Local Government Accounts, together with accompanying schedules as set out on page 6-34 for the year ended 31st December, 2021 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, 2021.

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. Umar Abdullahi
Director Finance & Supply



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



**ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



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

LGA/AA/VOL.II/166

20th September, 2022

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

We have audited the 2021 Accounts of Gummi Local Government Council set out on page 6-34 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 5.

**DIRECTOR OF FINANCE AND AUDITOR GENERAL FOR LOCAL
GOVERNMENT RESPONSIBILITIES**

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

BASIS OF OPINION

The audit was conducted in compliance with section 98 of the Local Government law 2012 of Zamfara State of Nigeria and Chapter 39.1 of the Financial Memoranda for Local Governments. The audit was also conducted in accordance with Generally Accepted Auditing Standards for Public Sector Accounts and in compliance with the provision of International Organization of Supreme Audit Institutions INTOSAI. An audit includes examination on test basis of evidence relevant to the figures 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 Gummi Local Government of Zamfara State for the year ended and the financial position as at 31st December, 2021 and of its surplus of income over expenditure and cash flow statement for the year ended on that date.

Aminu Mammaga CPA/ACCA/ACCF/FA
Acting Auditor General
(Local Government)



1.0 ACCOUNTING POLICIES

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

1.1 ACCOUNTING CONVENTION

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

1.2 BASIS OF ACCOUNTING

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

1.3 RECEIPTS

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

1.4 PAYMENTS

These are recurrent and capital cash outflows made during the financial year and are categorized by sector in the statement of cash and payments.

Payments for purchase of items of capital nature (PPE) are expensed in the year in which the item has been purchased. It is disclosed under capital payments. Investments in PPEs are also treated in the same way as capital purchases.

1.5 LOAN REPAYMENTS

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

1.6 INVESTMENTS

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

1.7 ADVANCES

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



GUMMI LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2021

ANNUAL BUDGET 2021	NOTES	ACTUAL 2021	ACTUAL 2020
₦		₦	₦
CashFlows from Operating Activities:			
Receipts:			
1,586,997,990	Statutory Allocation 1	1,395,273,690	1,376,119,057
497,488,590	Value Added Tax (VAT)	727,719,240	524,746,088
	- Excess Paris Club Refund	-	-
	- Other Receipts 2	161,529,178	165,982,378
	Transfer from other Government Agencies 3	-	16,875,761
	Other Transfers 4	40,501,827	71,364,260
2,084,486,580	Sub-Total- Statutory Allocation	2,325,023,935	2,155,087,544
Independent Revenue (IGR)			
	- Direct Taxes 5	-	-
4,302,050	Rates 5	6,052,714	6,752,912
20,140,000	Licences 5	2,926,570	2,579,090
	- Mining Rents 5	-	-
	- Royalties 5	-	-
7,500,000	Fees 5	17,270,415	15,352,840
	- Fines 5	3,936,290	3,823,397
	- Sales 5	-	-
15,000,000	Earnings 5	17,901,100	15,487,429
	- Sales/Rent of Government Buildings 5	-	-
4,000,000	Sales/Rent on Lands and Others 5	3,163,981	4,430,871
	- Repayments- General 5	-	-
	- Investment income 5	-	-
	- Interest Earned 5	-	-
	- Re-Imbursement/Miscellaneous Receipt 5	-	-
50,942,050	Sub-Total-Independent Revenue	51,251,070	48,426,539
	Other Revenue Sources of the L/Govt.		
2,135,428,630	Total Receipts	2,376,275,005	2,203,514,083


 Director Finance and Supply



GUMMI LOCAL GOVERNMENT

ANNUAL BUDGET 2021 ₦		NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
	Payments:			
310,988,070	Personnel Costs (Incl.Salaries on CRF Charges):	6	247,915,199	284,894,881
423,172,020	Overhead Charges:	7	402,027,731	572,761,198
744,962,390	Consolidated Revenue Fund Charges	8	590,372,552	558,139,253
156,280,000	CRF Charges- Public debt charges	9	172,582,128	255,792,227
	- Subvention to Parastatals			
	Other Operating Activities			
	- Other Transfers to Government Agencies	10	71,418,827	98,468,415
	Transfers to Others	11	8,910,402	30,879,763
1,635,402,480	Total Payments		1,493,226,839	1,800,935,737
500,026,150	Net Cash Flow from Operating Activities		883,048,166	402,578,346
	CashFlows from Investment Activities:			
143,000,000	Capital Expenditure: Administrative Sector:	12	94,482,581	773,353,886
740,000,000	Capital Expenditure: Economic Sector:	12	29,060,334	729,462,579
317,026,150	Capital Expenditure: Social Service Sector:	12	38,809,233	666,698,172
	Capital Expenditure: Funded from Aids and Grants:			
1,200,026,150	Net Cash Flow from Investment Activities:		162,352,148	2,169,514,638
	CashFlows from Financing Activities:			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	135,006,089	2,142,857,143
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shortterm Loan)	13	27,001,218	71,428,571
- 300,000,000	Repayment of External Loans (Including Servicing)	-	872,185,914	439,379,547
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction	-	55,182,325	26,508,334
	Repayment of Loans from Other Funds			
700,000,000	Net Cash Flows from Financing Activities:	-	765,360,931	1,748,397,833


 Director Finance and Supply



GUMMI LOCAL GOVERNMENT

ANNUAL BUDGET 2021 ₦	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
Movement in Other Cash Equivalent Accounts			
(Increase)/Decrease in Investments			
Net (Increase)/Decrease in Other Cash Equipments			
Total Cashflows from other cash equivalent Accounts			
- Net Cash for the year	-	44,664,913	18,538,459
Cash & Its Equivalent as at 1st January		117,791,197	136,329,656
- Cash & Its Equivalent as at 31st December		73,126,283	117,791,197


Director Finance and Supply



GUMMI LOCAL GOVERNMENT

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund	18	73,126,283	117,791,197
Capital Development Fund			
Trust & Other Public Funds		58,308,503	14,016,122
<u>TOTAL PUBLIC FUNDS</u>		131,434,786	131,807,319
<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	73,049,544	117,341,925
<u>TOTAL LIABILITIES</u>		204,484,330	249,149,244


Director Finance and Supply



GUMMI LOCAL GOVERNMENT

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2021

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	VARIANCE ON FINAL BUDGET 2021 %
136,329,656	Opening Balance:	117,791,197				
	ADD: REVENUE					
1,376,119,057	Statutory Allocation	1,395,273,690	1,586,997,990	1,586,997,990		57
524,746,088	Value Added Tax Allocation	727,719,240	497,488,590	497,488,590		30
	Excess Paris Club Refund		-	-		-
165,982,378	Other Receipts	161,529,178	-	-		7
16,875,761	Transfer from other Government Agencies	-	-	-		-
71,364,260	Other Transfers	40,501,827	-	-		2
2,291,417,199	Sub-Total-Statutory Allocation	2,442,815,131	2,084,486,580	2,084,486,580	-	95
	Independent Revenue (IGR)					
	- Direct Taxes	-	-	-		-
6,752,912	Rates	6,052,714	4,302,050	4,302,050		12
2,579,090	Licences	2,926,570	20,140,000	20,140,000		6
	- Mining Rents	-	-	-		-
	- Royalties	-	-	-		-
15,352,840	Fees	17,270,415	7,500,000	7,500,000		34
3,823,397	Fines	3,936,290	-	-		8
	- Sales	-	-	-		-
15,487,429	Earnings	17,901,100	15,000,000	15,000,000		35
	- Sales/Rent of Government Buildings	-	-	-		-
4,430,871	Sales/Rent on Lands and Others	3,163,981	4,000,000	4,000,000		6
	- Repayments- General	-	-	-		-
	- Investment income	-	-	-		-
	- Interest Earned	-	-	-		-
	- Re-Imbursement/Miscellaneous Receipt	-	-	-		-
48,426,539	Sub-Total-Independent Revenue	51,251,070	50,942,050	50,942,050	-	100
	Other Revenue Sources of the L/Govt.					
2,339,843,738	TOTAL REVENUE	2,494,066,201	2,135,428,630	2,135,428,630	-	100


 Director Finance and Supply



GUMMI LOCAL GOVERNMENT

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	VARIANCE ON FINAL BUDGET %
<u>LESS: EXPENDITURE</u>						
284,894,881	Personnel Costs (Incl.Salaries on CRF Charges):	247,915,199	310,988,070	310,988,070		80
572,761,198	Overhead Charges:	402,027,731	423,172,020	423,172,020		95
558,139,253	Consolidated Revenue Fund Charges	590,372,552	744,962,390	744,962,390		79
255,792,227	CRF Charges- Public debt charges	172,582,128	156,280,000	156,280,000		110
	Subvention to Parastatals					
98,468,415	Other Transfers to Government Agencies	71,418,827	-			
30,879,763	Transfers to Others	8,910,402	-			
<u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u>						
439,379,547	Repayments:External Loans: LGC	872,185,914	300,000,000	300,000,000		291
26,508,334	Repayments:LGC Bonds & Treasury Bonds/FAAC Deduction	55,182,325				
	Repayments:Nigerian Treasury Bills (NTB)					
	Repayments:Development Loan Stock					
	Repayments:Other Internal Loans(Promissory Notes)					
	Repayments:Internal Loans from Other Funds					
2,266,823,618	TOTAL EXPENDITURE:	2,420,595,077	1,935,402,480	1,935,402,480	-	125
73,020,120	OPERATING BALANCE:	73,471,124	200,026,150	200,026,150	-	37
<u>APPROPRIATIONS/TRANSFERS:</u>						
2,169,514,638	Transfer to Capital Development Funds:	162,352,148	1,200,026,150	1,200,026,150		14
2,169,514,638	Closing Balance:	162,352,148	1,200,026,150	1,200,026,150	-	14


 Director Finance and Supply



GUMMI LOCAL GOVERNMENT

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2021

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	PERF. ON TOTAL %
	Opening Balance:					
73,020,120	Transfer from Consolidated Revenue Fund: Aid and Grants	73,471,124	200,026,150	200,026,150	-	37
2,214,285,714	External Loans: LGC LGC Bonds & Treasury Bonds Nigerian Treasury Bills (NTB) Development Loan Stock Other Internal Loans (Promissory Notes) Internal Loans from Other Funds	162,007,307	1,000,000,000	1,000,000,000		16
2,287,305,835	TOTAL REVENUE AVAILABLE:	235,478,431	1,200,026,150	1,200,026,150	-	20
	LESS: CAPITAL EXPENDITURE:					
773,353,886	Capital Expenditure: Administrative Sector:	94,482,581	143,000,000	143,000,000		66
729,462,579	Capital Expenditure: Economic Sector:	29,060,334	740,000,000	740,000,000		4
666,698,172	Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants:	38,809,233	317,026,150	317,026,150		12
2,169,514,638	TOTAL CAPITAL EXPENDITURE	162,352,148	1,200,026,150	1,200,026,150	-	82
117,791,197	CLOSING BALANCE	73,126,283	-	-	-	

Director Finance and Supply



GUMMI LOCAL GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2021

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
1	STATUTORY ALLOCATION				
	- Statutory Allocation	1,395,273,690	1,376,119,057	1,586,997,990	- 191,724,300
	- Excess Crude Oil				-
		1,395,273,690	1,376,119,057	1,586,997,990	- 191,724,300
2	OTHER RECEIPTS				
	- Share of Exchange Gains Difference	19,434,420	42,122,400		19,434,420
	- Share of Forex Equalization	3,805,554	17,421,904		3,805,554
	- Share of Excess Bank Charges Recovered	1,711,803	1,086,027		1,711,803
	- Share of Ecology Funds	38,630,939			38,630,939
	- Distribution of Non-oil Excess Account	88,875,846	31,838,922		88,875,846
	- Share of Solid Minerals	1,918,562	2,211,825		1,918,562
	- Distribution of FAAC Deduction	7,152,055			7,152,055
	- Distribution of ₦103 Billion for the month		29,741,177		-
	- Distribution of Stabilization Funds		5,721,383		-
	- Distribution of FGN Intervention Funds		35,838,740		-
		161,529,178	165,982,378	-	161,529,178
3	TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	- Advert Revenue Account MLGCA	-	16,875,761		-
		-	16,875,761	-	-
4	OTHER TRANSFERS				
	- Breed Seeds Nigeria Limited	6,750,304			6,750,304
	- Masak Global Concept	33,751,522			33,751,522
	- Transfer from Fidelity Bank PLC		3,928,571		-
	- Augmentation of Deficit (MLGA Development Saving)		2,374,311		-
	- Home Vestor Concept Ltd		33,751,522		-
	- Multi Plus Investment Ltd		25,988,672		-
	- Ekpemi International Investment		1,550,518		-
	- Lashfeez Nig. Ltd		3,770,666		-
		40,501,827	71,364,260	-	40,501,827

Director Finance and Supply



GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
5	INDEPENDENT REVENUE (IGR)				
	- Direct Taxes	-	-		
	- Rates	6,052,714	6,752,912	4,302,050	1,750,664
	- Licences	2,926,570	2,579,090	20,140,000	- 17,213,430
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	17,270,415	15,352,840	7,500,000	9,770,415
	- Fines	3,936,290	3,823,397		3,936,290
	- Sales	-	-		-
	- Earnings	17,901,100	15,487,429	15,000,000	2,901,100
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	3,163,981	4,430,871	4,000,000	- 836,019
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned	-	-		-
	- Re-Imbursement/Miscellaneous Receipt	-	-		-
		51,251,070	48,426,539	50,942,050	309,020
6	PERSONNEL COST				
	- Office of the Chairman	4,561,823	8,301,584	8,206,180	3,644,357
	- Office of the Vice Chairman	600,000	1,451,434	4,398,970	3,798,970
	- Adviser/Assistant to the Chairman/V. Chairman	24,870,966	-	-	- 24,870,966
	- Office of the Secretary	3,300,919	3,093,502	3,634,860	333,941
	- Internal Audit	-	-	3,890,200	3,890,200
	- The Council	-	25,218,096	43,618,320	43,618,320
	- Personnel Management	61,687,465	48,635,297	69,007,220	7,319,755
	- Agric and Natural Resources	35,194,808	34,269,242	34,751,730	- 443,078
	- Finance & Supply	22,257,199	22,088,166	33,547,570	11,290,371
	- Planning, Research & Statistics	-	-	9,838,320	9,838,320
	- Works & Housing	19,676,397	25,242,916	32,126,470	12,450,073
	- Primary Health Care Services	39,916,769	46,991,989	-	- 39,916,769
	- Traditional Offices	7,490,550	40,979,745	32,298,000	24,807,450
	- Social & Community Development	28,358,303	28,622,911	35,670,230	7,311,927
		247,915,199	284,894,881	310,988,070	63,072,871


 Director Finance and Supply



GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
7	OVERHEAD COST				
	- Office of the Chairman	34,635,128	45,620,000	30,972,020 -	3,663,108
	- Office of the Vice Chairman	5,370,000	12,548,599	16,000,000	10,630,000
	- Adviser/Assistant to the Chairman/V. Chairman	-			
	- Office of the Secretary	10,553,851	22,094,065	15,500,000	4,946,149
	- Internal Audit	-		10,500,000	
	- The Council	16,226,610	31,594,522	27,500,000	11,273,390
	- Personnel Management	68,697,570	53,544,477	59,700,000 -	8,997,570
	- Agric and Natural Resources	6,693,371	26,000,000	21,500,000	14,806,629
	- Finance & Supply	14,591,034	25,260,454	48,500,000	33,908,966
	- Planning, Research & Statistics	-		14,000,000	
	- Works & Housing	9,923,014	24,500,000	39,000,000	29,076,986
	- Primary Health Care Services	15,972,827	40,400,000		- 15,972,827
	- Traditional Offices	4,000,000	-		- 4,000,000
	- Social & Community Development	215,364,326	291,199,082	140,000,000 -	75,364,326
	- Miscellaneous				-
		402,027,731	572,761,198	423,172,020 -	3,355,711
8	CONSOLIDATED REVENUE FUND CHARGES				
	- Primary School Teachers Salary	310,331,635	335,668,285	198,900,000 -	111,431,635
	- Training Fund	8,347,780	12,163,583	18,000,000	9,652,220
	- Contribution to Emirate Council	48,712,436	64,005,828	69,000,000	20,287,564
	- Contribution to Pension Funds	85,714,286	85,714,286	65,000,000 -	20,714,286
	- Common Services	27,078,575	26,992,214	35,000,000	7,921,425
	- Agency for Mass Education Salary	33,595,056	33,595,056	30,000,000 -	3,595,056
	- Primary Health Care Staff Salary	76,592,784		329,062,390	252,469,606
		590,372,552	558,139,253	744,962,390	154,589,838


 Director Finance and Supply



GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
9	CRF CHARGES- PUBLIC DEBT CHARGES				
	- Short Term Borrowings	112,194,032	73,221,680	-	112,194,032
	- Withholding Tax	2,108,505	36,125,956	19,000,000	16,891,495
	- Value Added Tax (V.A.T FIRS)	2,108,505	36,125,956	33,680,000	31,571,495
	- Others/Taxes	1,054,253	27,461,998	20,000,000	18,945,747
	- Pay as You Earn (PAYE)	16,946,456	33,401,964	16,600,000	346,456
	- Water Rate	4,523,300	5,081,600	-	4,523,300
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme				-
	- Union Dues	5,723,356	8,139,103	22,000,000	16,276,644
	- Party Contributory Scheme	5,433,493		-	5,433,493
	- Housing Funds (NHF)	3,765,374	4,334,342	28,000,000	24,234,626
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)			17,000,000	17,000,000
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	18,724,854	31,899,629	-	18,724,854
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		172,582,128	255,792,227	156,280,000	- 16,302,128
10	OTHER TRANSFERS TO GOVERNMENT AGENCIES				
	- Zamfara Secretary to State Government (H.A.D)	11,610,524		-	11,610,524
	- Ministry of Security and Home Affairs	33,120,369		-	33,120,369
	- Zamfara State Universal Basic Education (U.B.E)	2,143,492		-	2,143,492
	- Federal Inland Revenue Service (V.A.T)	1,687,576	6,769,617	-	1,687,576
	- Federal Inland Revenue Service (W.H.T)	1,687,576	6,769,617	-	1,687,576
	- Zamfara State Internal Revenue Service (I.R.S)	3,375,152		-	3,375,152
	- Zamfara State Zakkat & Endowment Board	742,533	6,750,304	-	742,533
	- Zamfara State Ministry of Justice	2,536,491		-	2,536,491
	- Zamfara State Local Government Service Commission	337,515		-	337,515
	- Permanent Secretary (MLGA)	14,177,598	6,750,304	-	14,177,598
	- Zamfara State Accountant General FAAC Account		71,428,571	-	-
		71,418,827	98,468,415	- -	71,418,827


 Director Finance and Supply



GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
11	TRANSFERS TO OTHERS				
	- KC Group	1,350,061			-
	- Algon	5,670,256			-
	- LG Secretaries Forum	945,043			-
	- LG Director Administration Forum	945,043			-
	- Multi Plus Investment		9,307,132		-
	- Tsaure Abba Gen.		3,102,377		-
	- Syndicate Construction & Commercial Ltd		18,470,254		-
		8,910,402	30,879,763	-	8,910,402
12	CAPITAL EXPENDITURE				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	76,905,003	637,419,273	103,000,000	26,094,997
	- Construction/Provision of Fixed Assets	15,273,850	129,381,332	40,000,000	24,726,150
	- Rehabilitation/Repairs of Fixed Assets	2,303,728	6,553,280	-	2,303,728
	- Preservation of Environment	-	-	-	-
		94,482,581	773,353,886	143,000,000	48,517,419
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	472,521	2,000,000	20,000,000	19,527,479
	- Construction/Provision of Fixed Assets	27,512,523	722,827,222	700,000,000	672,487,477
	- Rehabilitation/Repairs of Fixed Assets	1,075,290	4,635,357	10,000,000	8,924,710
	- Preservation of Environment	-	-	10,000,000	10,000,000
		29,060,334	729,462,579	740,000,000	710,939,666
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	67,503	196,153,931	10,000,000	9,932,497
	- Construction/Provision of Fixed Assets	24,498,985	465,637,320	260,000,000	235,501,015
	- Rehabilitation/Repairs of Fixed Assets	14,242,745	4,906,921	47,026,150	32,783,405
	- Preservation of Environment	-	-	-	-
		38,809,233	666,698,172	317,026,150	278,216,917
	TOTAL CAPITAL EXPENDITURE BY SECTOR	162,352,148	2,169,514,638	1,200,026,150	1,037,674,002


 Director Finance and Supply



GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
13	PROCEEDS FROM LOANS/OTHER BORROWINGS				
	- Commercial Banks Loans (U.B.A Contract Finance Loan)	135,006,089	2,142,857,143	1,000,000,000	864,993,911
	- Commercial Banks Loans (U.B.A Shortterm Loan)	27,001,218	71,428,571		
		162,007,307	2,214,285,714	1,000,000,000	864,993,911
14	OTHER BANKS OF THE TREASURY				
	- First Bank PLC I		46,688		
	- First Bank PLC II	3,662	314,289		
	- UBA PLC	24,730	39,932		
	- Fidelity Bank PLC	48,347	48,363		
		76,739	449,272		
15	CASH HELD BY DEPARTMENT & AGENCIES				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	17,031	33,770,558		
	ii. Fidelity Bank PLC	195	200		
		17,226	33,770,358		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	135,908	4,017,973		
	ii. U.B.A PLC II		1,980,552		
	iii. Fidelity Bank PLC	3,890	268		
		139,798	5,998,793		
	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	17,282,540	3,700,261		
	ii. Heritage Bank PLC	20,482	1,066,789		
	iii. Fidelity Bank PLC	342	342		
		17,303,365	4,767,392		


Director Finance and Supply



GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
15	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	2,636	2,636		
	ii. U.B.A II Bank PLC	212,858	38,991,735		
	iii. Sterling Bank PLC	12,465	350,021		
	iv. Access Bank PLC	-	651		
	v. Zenith Bank PLC	1,226,404			
		1,454,363	39,345,043		
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	54,134,793	101,001,054		
		54,134,793	101,001,054		
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	73,049,544	117,341,925		
16	LOCAL GOVERNMENT INVESTMENTS				
	Gamji Bank	56,000	56,000		
	Sokoto Investment Co Ltd	24,000	24,000		
	Zamfara Investment Co.	150,000	150,000		
	Zamfara Fertilizer Co.	2,000,000	2,000,000		
	T/Mafara Bricks B. Ind.	2,000,000	2,000,000		
	Intercontinental Bank	1,350,000	1,350,000		
	Brightway Solid Minerals Dev. Co.	90,453,047	90,453,047		
		96,033,047	96,033,047		


Director Finance and Supply



GUMMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
17	ADVANCES				
	Emirate Council	5,000,000	5,000,000		
	Tijjani Yahaya & Others	3,600,000	3,600,000		
	Min. For Local Govt	450,000	450,000		
	Aliyu K Maisallah & Others	7,600,000	7,600,000		
	Muhammad Idris & Others	4,650,000	4,650,000		
	Abdullahi Kido & Others	7,450,000	7,450,000		
	Ibrahim Danghana & Others	6,575,000	6,575,000		
		35,325,000	35,325,000		
18	CONSOLIDATED REVENUE FUNDS				
	- Opening Balance	117,791,197	136,329,656		
	- Revenue	2,538,282,312	4,417,799,797		
		2,656,073,508	4,554,129,453		
	- Less				
	- Expenditure	2,582,947,225	4,436,338,256		
	- Closing Balance	73,126,283	117,791,197		
19	DEPOSITS				
	- Cash at Hand with MLGCA (JAAC 1)	17,226	33,770,358		
	- Cash at Hand with MLGCA (Salary)	139,798	5,998,793		
	- Cash at Hand with MLGCA (Dev. Saving)	17,303,365	4,767,392		
	- Cash at Hand with MLGCA (Advert Revenue Account)	1,454,363	39,345,043		
	- Cash at Hand with MLGCA (Contract Finance Loan)	54,134,793	101,001,054		
		73,049,544	117,341,925		


Director Finance and Supply



**ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



September 20th, 2022

The Executive Chairman
Gummi LOCAL GOVERNMENT
Gummi
Zamfara State

Dear Sir / Madam,

CERTIFICATE OF BALANCE ACCOUNT-REVENUE ACCOUNT - 2000272395

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

We confirm that the balance as at 31-Dec-2021 is **₦3.662.40 (Three Thousand, Six hundred and Sixty two Naira, Forty kobo)**

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

Yours faithfully.

For: **FIRST BANK OF NIGERIA Ltd**

Relationship Manager

Business Manager

FirstBank is regulated by the Central Bank of Nigeria

BOARD OF DIRECTORS: Chairman: Tunde Hassan-Odukele, CEO: Adesola K. Adeduntan, Deputy Managing Director: Gbenga Shohu, Executive Directors: Abdullahi M. Ibrahim, Directors: Uche Nwokedi, Adekunle Sanusi, Iwuma Ogozali, Ebenezer Oluofowose, Ishaya Elijah B. Dodo, UK Eke, Remi Lasaki



First Bank of Nigeria Ltd. - RC 6290 | An FBN Holdings Company

LR/APL/0322



**ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



No2 Canteen Road,
Gusau, Zamfara state.
16th September, 2022

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

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1004399952

We write to confirm that **GUMMI LOCAL GOVT.SPECIAL PROJECT A/C 1004399952** the sum of Twenty Four Thousand Seven Hundred Twenty Nine Naira and Fifty One kobo (24,729.51 Cr) at 31st December, 2021.

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


NAZEEF SALIHU
Authorized Signatory


AKIN OLUTEGBE
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, Alisha Hassan-Baba.

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Tin: 01126011 - 0001



**ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

Internal Use Only
NY/103022



September 16, 2022

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

Dear Sir,

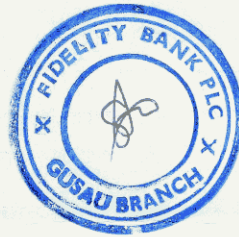
**CERTIFICATE OF BALANCE IRO GUMMI LOCAL GOVERNMENT COUNCIL
(5680000794)**

We write to confirm that account number **5680000794** belonging to GUMMI LOCAL GOVERNMENT COUNCIL had the sum of Forty-Eight Thousand, Three Hundred and Forty-Seven Naira, Seventeen Kobo only (N48,347.17K) as at December 31 2021.

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

Thank you for your usual co-operation.

Yours faithfully,



For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

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Fidelity Bank Internal Use Only

www.fidelitybank.ng

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

Mr. Mustafa **Chiko-Obi** (Chairman), Pastor Kings C. **Akuma** (Non-Executive Director), Mr. Chidi B. **Agbapu** (Non-Executive Director), Alhaji Mohammed I. **Inuwa** (Independent Non-Executive Director), Engr. Henry I. **Obih** (Independent Non-Executive Director), Mrs. Amaka T. **Onwughalu** (Non-Executive Director), Mr. Nelson C. **Nweke** (Non-Executive Director), Mr. Chinedu E. **Okeke** (Non-Executive Director), Mrs. Nneka C. **Oryesali-Ikpe** (Managing Director/CEO), Mr. Obaro **Odeghe** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Ken **Opara** (Executive Director)



**ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



No1 Govt House Road,
Gusau, Zamfara state.
23rd August, 2022

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

Dear Sir,

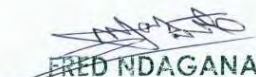
CERTIFICATE OF BALANCE ON ACCOUNT 1015967533

We write to confirm that MIN FOR LOCAL GOVT ACCOUNT--JAAC 1
1015967533 had the sum (252,295.60) at 31st December, 2021.

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


FRED NDAGANA
Authorized Signatory


ASMAU SABO
Authorized Signatory

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

Tony O. Elumelu CON (Group Chairman), Amb. Joseph Keshi OON (Vice-Chairman), Kennedy Uzoka (GMD/CEO),
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**ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

RC: 103022

Property of Fidelity Bank Plc: Do Not Share



August 19, 2022

The Director, Finance & Supply,
Ministry for Local Government Affairs,
Gusau, Zamfara State.



CERTIFICATE OF BALANCE – JAAC – ZAMFARA STATE JOINT LOCAL GOVERNMENT ACCOUNT (5670000027)

We write to confirm that account number 5670000027 belonging to Zamfara State Local Govt Joint -Account had the sum of Two Thousand, Eight Hundred and Ninety Three Naira, Eighty Seven kobo only (N2,893.87) as at December 31 2021.

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

Thank you for your usual co-operation.

Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

Property of Fidelity Bank Plc: Do not share without the express permission of Fidelity Bank www.fidelitybank.ng

Fidelity Bank Plc
12, Government House Road, Gusau,
Zamfara State, Nigeria.
Swift: FIDTNGLA
+234 0(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 Mohammed I. **Inuwa** (Independent Non-Executive Director), Engr. Henry I. **Obih** (Independent Non-Executive Director), Mrs. Amaka T. **Onwughalu** (Non-Executive Director), Mr. Nelson C. **Nweke** (Non-Executive Director), Mr. Chinedu E. **Okeke** (Non-Executive Director), Mrs. Nneka C. **Onyeali-Ikpe** (Managing Director/CEO), Mr. Obaro **Odeghe** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Ken **Opara** (Executive Director)



**ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



No 1 Govt House Road,
Gusau, Zamfara state.
25th August, 2022

The Director Finance,
ZAMFARA STATE LOCAL GOVTS SALARY ACCOUNT
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1018795827

We write to confirm that ZAMFARA STATE LOCAL GOVTS SALARY ACCOUNT **1018795827** had the sum (2,013,357.34Cr) at 31st December, 2021.

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


FRED NDAGANA
Authorized Signatory


ASMAU SABO
Authorized Signatory

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

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

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**ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

4

RC: 103022

Property of Fidelity Bank Plc: Do Not Share



August 19, 2022

The Director, Finance & Supply,
Ministry for Local Government Affairs,
Gusau, Zamfara State.



CERTIFICATE OF BALANCE – JAAC – ZAMFARA STATE LOCAL GOVERNMENT SALARY ACCOUNT (5680000842)

We write to confirm that account number 5680000842 belonging to Zamfara State Local Govt Joint -Account had the sum of Fifty Seven Thousand, Six Hundred and Twenty Five Naira, Thirty Eight Kobo only (N57, 625. 38) as at December 31 2021.

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

Thank you for your usual co-operation.

Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

Property of Fidelity Bank Plc: Do not share without the express permission of Fidelity Bank www.fidelitybank.ng

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

Mr. Mustafa **Chike-Obi** (Chairman), Pastor Kings C. **Aluma** (Non-Executive Director), Mr. Chidi B. **Agbapu** (Non-Executive Director), Alhaji Mohammed I. **Inuwa** (Independent Non-Executive Director), Engr. Henry I. **Obih** (Independent Non-Executive Director), Mrs. Amaka T. **Onwughalu** (Non-Executive Director), Mr. Nelson C. **Nweke** (Non-Executive Director), Mr. Chinedu E. **Okeke** (Non-Executive Director), Mrs. Nneka C. **Onyeali-Ikpe** (Managing Director/CEO), Mr. Obaro **Odegho** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Ken **Opara** (Executive Director)



**ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



No1 Govt House Road,
Gusau, Zamfara state.
23rd August, 2022

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

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1019185166

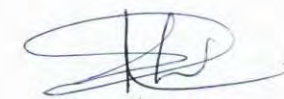
We write to confirm that MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCT **1019185166** had the sum (256,026,079.66) at 31st December, 2021.

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


FRED NDAGANA
Authorized Signatory


ASMAU SABO
Authorized Signatory

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

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

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Tin: 01126011 - 0001



**ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



The Manager,
Heritage Bank Plc.
Zamfara State.

August 18, 2022.

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

Dear Sir,

RE: REQUEST FOR STATEMENT AND CERTIFICATE OF ACCOUNT

We write to confirm that DEVELOPMENT SAVINGS ACCOUNT, ZAMFARA STATE 5900009176 had the sum of N303,427.02 at December 31, 2022.

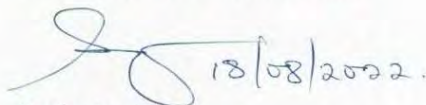
At the request of our client, we hereby confirm his Certificate of balance as appended below for your further action.

Please acknowledge receipt on the duplicate copy.

Thank you.

Yours faithfully,

For: **HERITAGE BANK PLC**


18/08/2022.

Authorised Signatory


18/08/22

Authorised Signatory

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

www.hbng.com
info@hbng.com

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



**ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

RC: 103022

Property of Fidelity Bank Plc: Do Not Share



August 19, 2022

The Director, Finance & Supply,
Ministry for Local Government Affairs,
Gusau, Zamfara State.



CERTIFICATE OF BALANCE - JAAC - ZAMFARA STATE LOCAL GOVERNMENT SALARY ACCOUNT (5030029547)

We write to confirm that account number 5030029547 belonging to Zamfara State Development Project Saving Account JAAC had the sum of Five Thousand, Seventy-One Naira Ninety-Two Kobo Only (N5,071.92) as at December 31 2021.

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

Thank you for your usual co-operation.

Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

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Fidelity Bank Plc
12, Government House Road, Gusau,
Zamfara State, Nigeria.
Swift: FIDTNGLA
+234 0(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 Mohammed I. **Inuwa** (Independent Non-Executive Director), Engr. Henry I. **Obili** (Independent Non-Executive Director), Mrs. Amaka T. **Onwughalu** (Non-Executive Director), Mr. Nelson C. **Nweke** (Non-Executive Director), Mr. Chinedu E. **Okeke** (Non-Executive Director), Mrs. Nneka C. **Onyeali-Ikpe** (Managing Director/CEO), Mr. Obaro **Odegho** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Ken **Opara** (Executive Director)



**ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



No1 Govt House Road,
Gusau, Zamfara state.
22nd August, 2022

The Director Finance,
ADVERT REVENUE ACCOUNT MINISTRY OF LOCAL GOVT AND
CHIEFTANCY
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1016293903

We write to confirm that ADVERT REVENUE ACCOUNT MINISTRY OF
LOCAL GOVT AND CHIEFTANCY **1016293903** had the sum (39,044.15
Cr) at 31st December, 2021 respectively.

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


FRED NDAGANA
Authorized Signatory


ASMAU SABO
Authorized Signatory

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

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

www.ubagroup.com

Tin: 01126011 - 0001



**ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



No1 Govt House Road,
Gusau, Zamfara state.
23rd August, 2022

The Director Finance,
MINISTRY FOR LOCAL GOVERNMENT REVENUE ACCOUNT
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1022733156

We write to confirm that MINISTRY FOR LOCAL GOVERNMENT REVENUE ACCOUNT **1022733156** had the sum (3,153,304.39) at 31st December, 2021.

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


FRED NDAGANA
Authorized Signatory


ASMAU SABO
Authorized Signatory

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

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

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**ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



30TH August, 2022

The Director Finance,
Ministry For Local Govt. Affairs,
Gusau.

Sir,

CERTIFICATE OF BANK BALANCE ON ACCOUNT 0021892315

We hereby confirm that the balance on account 0021892315-{MIN. FOR LOCAL GOVT AND CHIE. AFF} as at 31/12/2021 is N184,660.10 (One Hundred And Eighty Four Thousand, Six Hundred And Sixty Naira, Ten Kobo) only.

Thank you.

Yours faithfully

For: STERLING BANK

Yahaya Shehu
AUTHORISED SIGNATORY

Ibrahim Sabo
AUTHORISED SIGNATORY

Board of Directors

Chairman
Mr. Asue Ighodalo

MD/CEO
Mr. Abubakar Suleiman

Executive Directors
Mr. Yemi Odubiyi
Mr. Emmanuel Emeffienim
Mr. Tunde Adeola
Mr. Raheem Owodeyi

Non-Executive Directors
Mr. Ankala Prasad (Indian)
Mr. Olaitan Kajero
Mrs. Tairat Tijani
Mr. Michael Jituboh
Mrs. Folasade Kilaso
Mr. Paritosh Tripathi (Indian)

Independent Directors
Dr. (Mrs.) Omolara-Akanji
Mr. Michael Ajukwu

Sterling Bank Plc. (RC No 2392)

Head Office: 20 Marina, Lagos.
TEL: 01-700 3270
sterling.ng



**ZAMFARA STATE OF NIGERIA
GUMMI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

ZENITH BANK PLC

RC: 150224

ZAMFARA BRANCH

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



DATE: 31/08/2022

CERTIFICATE OF BALANCE

ACCOUNT NAME: ZAMFARA STATE MINISTRY FOR LOCAL
GOVERNMENT AFFAIRS

ACCOUNT NUMBER 1012848206

MONTH DECEMBER

CLEARED BALANCE N 18,168,132.27

UNCLEARED BALANCE N 0.00 AS AT 31ST DECEMBER 2021

BALANCE (CLEARED+UNCLEARED) N 18,168,132.27 AS AT 31ST DECEMBER 2021

MANSUR BUSARI
Head of Operations

SALMAN HARUNA
Branch Head

THE BOARD

Chairman: Jim Ovia, **CON Group Managing Director/CEO:** Ebenezer Onyeagwu | **Deputy Managing Director:** Adaora Umeoji.
Executive Directors: Umar Shuaib Ahmed | Temitope Fazoranti | Dennis Olisa | Henry Oroh | Mrs. Adobi Stella Nwapa | Mr. Anthony Akindele Ogunranti
Non-Executives: Mr. Gabriel Ukpeh | Engr. Mustafa Bello | Dr. Al-Mujtaba Abubakar | Omobola Ibidapo-Obe Ogunfowora (PhD)
Mr. Peter Olatunde Bamkole | Mr. Chuks Emma Okoh