



ZAMFARA STATE OF NIGERIA
GUSAU 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
GUSAU LOCAL GOVERNMENT

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

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

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**ZAMFARA STATE OF NIGERIA
GUSAU LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



**ZAMFARA STATE GOVERNMENT
GUSAU LOCAL GOVERNMENT COUNCIL**

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

GUS/AA/VOL.II/142

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 Gusau Local Government as at 31st December, 2021 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 OF NIGERIA
GUSAU LOCAL GOVERNMENT

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



ZAMFARA STATE GOVERNMENT
GUSAU LOCAL GOVERNMENT COUNCIL

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

GUS/AA/VOL.II/141

9th September, 2022

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

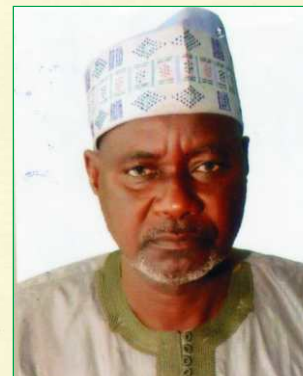
We have prepared the Local Government Accounts, together with accompanying schedules as set out on page 6-36 for the year ended 31st December, 2021 under Historical Cost Convention and in accordance with International Public Sector Accounting Standard (IPSAS CASH).

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.

.....
Alh. Rufa'i Shehu Gusau
Director Finance & Supply



All Correspondence should be address to the office of the Executive Chairman



ZAMFARA STATE OF NIGERIA
GUSAU 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/167

20th September, 2022

AUDITOR'S GENERAL CERTIFICATION
GUSAU LOCAL GOVERNMENT ACCOUNTS

We have audited the 2021 Accounts of Gusau Local Government Council set out on page 6-36 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

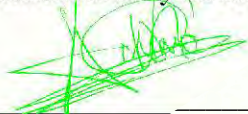
In accordance with section 90 of the Local Government law 2012 of Zamfara State and section 24 of the Public Finance (Control and Management) Act 1958 as amended, the Director of Finance is responsible for the preparation of the Financial Statements which he did on International Public Sector Accounting 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 incompliance with the provision of International Organization of Supreme Audit Institutions INTOSAI. An audit includes examination on test basis of evidence relevant to the figures disclose in the Financial Statements. The audit was planned and performed to obtained information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the Financial Statements are free from material mis-statement. In addition, projects and programmes were verified in line with responsibility as required by law, the financial statements have been certified, subject to comments and observation contained in my report.

OPINION

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



GUSAU LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2021

ANNUAL BUDGET 2021 ₦		NOTES	ACTUAL 2021 ₦	ACTUAL 2020 ₦
	CashFlows from Operating Activities:			
	Receipts:			
2,202,520,470	Statutory Allocation	1	1,940,015,551	1,910,820,598
671,852,160	Value Added Tax (VAT)		983,090,924	708,492,795
	- Excess Paris Club Refund			
	- Other Receipts	2	221,513,585	230,476,095
	Transfer from other Government Agencies	3	-	106,385,669
	Other Transfers	4	56,239,120	94,270,043
2,874,372,630	Sub-Total- Statutory Allocation		3,200,859,180	3,050,445,201
	Independent Revenue (IGR)			
	- Direct Taxes	5	405,996	-
15,000,000	Rates	5	15,955,000	27,276,892
12,000,000	Licences	5	-	4,510,000
	- Mining Rents	5	-	-
	- Royalties	5	-	-
6,000,000	Fees	5	5,894,371	6,646,000
	- Fines	5	-	-
4,000,000	Sales	5	-	-
15,999,250	Earnings	5	26,370,609	19,917,546
1,000,000	Sales/Rent of Government Buildings	5	-	-
1,000,000	Sales/Rent on Lands and Others	5	6,672,195	-
	- Repayments- General	5	-	-
2,000,000	Investment income	5	-	-
	- Interest Earned	5	3,861,810	-
	- Re-Imbursement/Miscellaneous Receipt	5	17,231,104	630,000
56,999,250	Sub-Total-Independent Revenue		76,391,085	58,980,438
	Other Revenue Sources of the L/Govt.			
2,931,371,880	Total Receipts		3,277,250,265	3,109,425,639

Director Finance and Supply



GUSAU LOCAL GOVERNMENT

ANNUAL BUDGET 2021 ₦	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦	
Payments:				
430,121,330	Personnel Costs (Incl.Salaries on CRF Charges):	6	479,972,137	607,126,419
589,211,680	Overhead Charges:	7	479,567,452	573,918,592
1,024,000,000	Consolidated Revenue Fund Charges	8	945,234,768	706,425,507
156,568,690	CRF Charges- Public debt charges	9	210,462,499	309,132,670
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	99,169,156	108,974,952
	Transfers to Others	11	12,372,606	42,878,330
2,199,901,700	Total Payments		2,226,778,619	2,348,456,470
731,470,180	Net Cash Flow from Operating Activities		1,050,471,646	760,969,169
CashFlows from Investment Activities:				
385,892,770	Capital Expenditure: Administrative Sector:	12	131,194,507	1,003,224,972
603,177,460	Capital Expenditure: Economic Sector:	12	40,351,948	598,154,746
459,908,240	Capital Expenditure: Social Service Sector:	12	53,888,856	925,154,180
	Capital Expenditure: Funded from Aids and Grants:			
1,448,978,470	Net Cash Flow from Investment Activities:		225,435,312	2,526,533,899
CashFlows from Financing Activities:				
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	187,463,734	2,142,857,143
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shorterm Loan)	13	37,492,747	71,428,571
- 282,491,710	Repayment of External Loans (Including Servicing)		- 1,056,314,129	- 437,962,985
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction		- 55,182,325	- 26,508,334
	Repayment of Loans from Other Funds			
717,508,290	Net Cash Flows from Financing Activities:		- 886,539,973	1,749,814,396

Director Finance and Supply



GUSAU LOCAL GOVERNMENT

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2021

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
ASSETS:-			
Liquid Assets:-			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	364,368	365,484
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	101,433,501	162,936,023
TOTAL LIQUID ASSETS		101,797,869	163,301,507
Investments and Other Cash Assets:			
Local Government Investments	16	92,561,986	92,561,986
Imprest			
Advances	17	19,700,676	19,700,676
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		112,262,662	112,262,662
TOTAL ASSETS		214,060,531	275,564,169

Director Finance and Supply



GUSAU LOCAL GOVERNMENT

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund	18	101,797,869	163,301,507
Capital Development Fund			
Trust & Other Public Funds		10,829,161 -	50,673,361
TOTAL PUBLIC FUNDS		112,627,030	112,628,146
<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			
TOTAL EXTERNAL AND INTERNAL LOANS		-	-
<u>OTHER LIABILITIES</u>			
Deposits:-	19	101,433,501	162,936,023
TOTAL LIABILITIES		214,060,531	275,564,169

Director Finance and Supply



GUSAU 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 %
179,051,842	Opening Balance:	163,301,507	-			
	ADD: REVENUE					
1,910,820,598	Statutory Allocation	1,940,015,551	2,202,520,470	2,202,520,470		58
708,492,795	Value Added Tax Allocation	983,090,924	671,852,160	671,852,160		29
	Excess Paris Club Refund		-			-
230,476,095	Other Receipts	221,513,585	-			7
106,385,669	Transfer from other Government Agencies	-	-			-
94,270,043	Other Transfers	56,239,120	-			2
3,229,497,043	Sub-Total-Statutory Allocation	3,364,160,688	2,874,372,630	2,874,372,630	-	95
	Independent Revenue (IGR)					
	- Direct Taxes	405,996	-	-		1
27,276,892	Rates	15,955,000	15,000,000	15,000,000		21
4,510,000	Licences	-	12,000,000	12,000,000		-
	- Mining Rents	-	-	-		-
	- Royalties	-	-	-		-
6,646,000	Fees	5,894,371	6,000,000	6,000,000		8
	- Fines	-	-	-		-
	- Sales	-	4,000,000	4,000,000		-
19,917,546	Earnings	26,370,609	15,999,250	15,999,250		35
	- Sales/Rent of Government Buildings	-	1,000,000	1,000,000		-
	- Sales/Rent on Lands and Others	6,672,195	1,000,000	1,000,000		9
	- Repayments- General	-	-	-		-
	- Investment income	-	2,000,000	2,000,000		-
	- Interest Earned	3,861,810	-	-		5
630,000	Re-Imbursement/Miscellaneous Receipt	17,231,104	-	-		23
58,980,438	Sub-Total-Independent Revenue	76,391,085	56,999,250	56,999,250	-	100
	Other Revenue Sources of the L/Govt.					
3,288,477,481	TOTAL REVENUE	3,440,551,773	2,931,371,880	2,931,371,880	-	100

Director Finance and Supply



GUSAU 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>						
607,126,419	Personnel Costs (Incl.Salaries on CRF Charges):	479,972,137	430,121,330	430,121,330		112
573,918,592	Overhead Charges:	479,567,452	589,211,680	589,211,680		81
706,425,507	Consolidated Revenue Fund Charges	945,234,768	1,024,000,000	1,024,000,000		92
309,132,670	CRF Charges- Public debt charges	210,462,499	156,568,690	156,568,690		134
	Subvention to Parastatals					
108,974,952	Other Transfers to Government Agencies	99,169,156	-			
42,878,330	Transfers to Others	12,372,606	-			
<u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u>						
437,962,985	Repayments:External Loans: LGC	1,056,314,129	282,491,710	282,491,710		374
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					
2,812,927,789	TOTAL EXPENDITURE:	3,338,275,073	2,482,393,410	2,482,393,410	-	134
475,549,692	OPERATING BALANCE:	102,276,700	448,978,470	448,978,470	-	23
<u>APPROPRIATIONS/TRANSFERS:</u>						
2,526,533,899	Transfer to Capital Development Funds:	225,435,312	1,448,978,470	1,448,978,470		16
2,526,533,899	Closing Balance:	225,435,312	1,448,978,470	1,448,978,470	-	16

Director Finance and Supply



GUSAU 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:					
475,549,692	Transfer from Consolidated Revenue Fund: Aid and Grants	102,276,700	448,978,470	448,978,470	-	23
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	224,956,480	1,000,000,000	1,000,000,000	-	22
2,689,835,406	TOTAL REVENUE AVAILABLE:	327,233,180	1,448,978,470	1,448,978,470	-	23
	LESS: CAPITAL EXPENDITURE:					
1,003,224,972	Capital Expenditure: Administrative Sector:	131,194,507	385,892,770	385,892,770	-	34
598,154,746	Capital Expenditure: Economic Sector:	40,351,948	603,177,460	603,177,460	-	7
925,154,180	Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants:	53,888,856	459,908,240	459,908,240	-	12
2,526,533,899	TOTAL CAPITAL EXPENDITURE	225,435,312	1,448,978,470	1,448,978,470	-	52
163,301,507	CLOSING BALANCE	101,797,869	-	-	-	

Director Finance and Supply



GUSAU 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	1,940,015,551	1,910,820,598	2,202,520,470	- 262,504,919
	- Excess Crude Oil				-
		1,940,015,551	1,910,820,598	2,202,520,470	- 262,504,919
2	OTHER RECEIPTS				
	- Share of Exchange Gains Difference	26,985,812	58,489,380		26,985,812
	- Share of Forex Equalization	5,284,231	24,191,317		5,284,231
	- Share of Excess Bank Charges Recovered	2,376,937	1,508,011		2,376,937
	- Share of Ecology Funds	53,641,284			53,641,284
	- Distribution of Non-oil Excess Account	123,409,233	44,210,178		123,409,233
	- Share of Solid Minerals	2,664,034	3,071,247		2,664,034
	- Distribution of FAAC Deduction	7,152,055			7,152,055
	- Distribution of ₦103 Billion for the month		41,297,338		-
	- Distribution of Stabilization Funds		7,944,469		-
	- Distribution of FGN Intervention Funds		49,764,156		-
		221,513,585	230,476,095	-	221,513,585
3	TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	- Advert Revenue Account MLGCA	-	106,385,669		-
		-	106,385,669	-	-
4	OTHER TRANSFERS				
	- Breed Seeds Nigeria Limited	9,373,187			9,373,187
	- Masak Global Concept	46,865,933			46,865,933
	- Transfer from Fedility Bank PLC		3,928,571		-
	- Augmentation of Deficit (MLGA Development Saving)		-		-
	- Home Vestor Concept Ltd		46,865,933		-
	- Multi Plus Investment Ltd		36,086,769		-
	- Ekpemi International Investment		2,152,983		-
	- Lashfeez Nig. Ltd		5,235,787		-
		56,239,120	94,270,043	-	56,239,120

Director Finance and Supply



GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
5	INDEPENDENT REVENUE (IGR)				
	- Direct Taxes	405,996			
	- Rates	15,955,000	27,276,892	15,000,000.00	955,000
	- Licences	-	4,510,000	12,000,000.00	- 12,000,000
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	5,894,371	6,646,000	6,000,000.00	- 105,629
	- Fines	-	-		-
	- Sales	-	-	4,000,000.00	- 4,000,000
	- Earnings	26,370,609	19,917,546	15,999,250.00	10,371,359
	- Sales/Rent of Government Buildings	-	-	1,000,000.00	- 1,000,000
	- Sales/Rent on Lands and Others	6,672,195	-	1,000,000.00	5,672,195
	- Repayments- General	-	-		-
	- Investment income	-	-	2,000,000.00	- 2,000,000
	- Interest Earned	3,861,810	-		3,861,810
	- Re-Imbursement/Miscellaneous Receipt	17,231,104	630,000		17,231,104
		76,391,085	58,980,438	56,999,250	18,985,839
6	PERSONNEL COST				
	- Office of the Chairman	4,561,823	8,358,355	2,724,930	- 1,836,893
	- Office of the Vice Chairman	600,000	1,398,118	2,559,180	1,959,180
	- Adviser/Assistant to the Chairman/V. Chairman	27,439,164	-	-	- 27,439,164
	- Office of the Secretary	3,300,919	3,093,502	2,427,900	- 873,019
	- Internal Audit	-	-	5,031,870	5,031,870
	- The Council	-	26,885,098	25,082,510	25,082,510
	- Personnel Management	105,651,835	70,668,465	55,234,590	- 50,417,245
	- Agric and Natural Resources	77,920,202	76,660,769	101,361,390	23,441,188
	- Finance & Supply	65,323,317	65,785,872	91,572,300	26,248,983
	- Planning, Research & Statistic	-	-	7,317,090	7,317,090
	- Works & Housing	29,537,356	33,805,285	39,354,480	9,817,124
	- Primary Health Care Services	89,242,711	214,312,486	-	- 89,242,711
	- Traditional Offices	5,374,100	37,229,869	12,438,000	7,063,900
	- Social & Community Development	71,020,710	68,928,600	85,017,090	13,996,380
		479,972,137	607,126,419	430,121,330	- 49,850,807

Director Finance and Supply



GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
7	OVERHEAD COST				
	- Office of the Chairman	61,880,938	72,373,553	47,176,460 -	14,704,478
	- Office of the Vice Chairman	7,507,780	3,040,900	7,862,740	354,960
	- Adviser/Assistant to the Chairman/V. Chairman	-			
	- Office of the Secretary	19,434,448	20,925,879	23,588,230	4,153,782
	- Internal Audit	-			
	- The Council	15,850,991	9,904,128	15,725,490 -	125,501
	- Personnel Management	129,900,153	72,271,485	62,901,950 -	66,998,203
	- Agric and Natural Resources	12,572,232	9,918,225	78,627,480	66,055,248
	- Finance & Supply	20,971,353	40,508,668	104,254,880	83,283,527
	- Planning, Research & Statistic	-		66,741,160	
	- Works & Housing	3,714,392	14,820,187	65,764,690	62,050,298
	- Primary Health Care Services	11,632,011	41,869,446	-	11,632,011
	- Traditional Offices	1,000,410	900,000	15,725,490	14,725,080
	- Social & Community Development	195,102,745	287,386,121	100,843,110 -	94,259,635
	- Miscellaneous	-			
		479,567,452	573,918,592	589,211,680	42,903,068
8	CONSOLIDATED REVENUE FUND CHARGES				
	- Primary School Teachers Salary	491,294,152	392,069,036	400,000,000 -	91,294,152
	- Training Fund	10,978,653	16,554,783	17,000,000	6,021,347
	- Contribution to Emirate Council	67,969,738	89,236,281	91,000,000	23,030,262
	- Contribution to Pension Funds	85,714,286	85,714,286	86,000,000	285,714
	- Common Services	37,973,412	37,686,245	40,000,000	2,026,588
	- Agency for Mass Education Salary	84,910,714	85,164,876	90,000,000	5,089,286
	- Primary Health Care Staff Salary	166,393,812		300,000,000	133,606,188
		945,234,768	706,425,507	1,024,000,000	78,765,232

Director Finance and Supply



GUSAU LOCAL GOVERNMENT

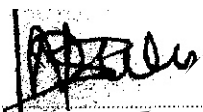
NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
9	CRF CHARGES- PUBLIC DEBT CHARGES				
	- Short Term Borrowings	112,194,032	73,221,680	35,205,300	- 76,988,732
	- Withholding Tax	2,108,505	36,125,956	16,623,900	14,515,395
	- Value Added Tax (V.A.T FIRS)	2,108,505	36,125,956	20,418,940	18,310,435
	- Others/Taxes	1,054,253	27,461,998	-	1,054,253
	- Pay as You Earn (PAYE)	35,078,024	68,429,132	20,119,700	- 14,958,324
	- Water Rate	8,420,522	9,039,350	-	- 8,420,522
	- National Health Insurance Scheme	-	-	-	-
	- Contributory Pension Scheme	-	-	-	-
	- Union Dues	10,747,943	13,981,854	24,810,900	14,062,957
	- Party Contributory Scheme	10,755,845	-	2,752,650	- 8,003,195
	- Housing Funds (NHF)	8,263,288	9,295,236	20,675,000	12,411,712
	- Insurance Programmes (Superannuation)	-	-	-	-
	- Welfare Loan Scheme	-	-	-	-
	- Dependent Fund (Development Levy)	-	-	10,702,300	10,702,300
	- Poverty Alleviation Scheme	-	-	-	-
	- Other/Loan Deductions	19,731,582	35,451,509	5,260,000	- 14,471,582
	- Payout Recovered	-	-	-	-
	- Overpayment Recoverable (Receipt)	-	-	-	-
		210,462,499	309,132,670	156,568,690	- 53,893,809
10	OTHER TRANSFERS TO GOVERNMENT AGENCIES				
	- Zamfara Secretary to State Government (H.A.D)	16,121,881	-	-	16,121,881
	- Ministry of Security and Home Affairs	45,989,540	-	-	45,989,540
	- Zamfara State Universal Basic Education (U.B.E)	2,976,362	-	-	2,976,362
	- Federal Inland Revenue Service (V.A.T)	2,343,297	9,400,004	-	2,343,297
	- Federal Inland Revenue Service (W.H.T)	2,343,297	9,400,004	-	2,343,297
	- Zamfara State Internal Revenue Service (I.R.S)	4,686,593	-	-	4,686,593
	- Zamfara State Zakkat & Endowment Board	1,031,051	9,373,187	-	1,031,051
	- Zamfara State Ministry of Justice	3,522,064	-	-	3,522,064
	- Zamfara State Local Government Service Commission	468,659	-	-	468,659
	- Permanent Secretary (MLGA)	19,686,412	9,373,187	-	19,686,412
	- Zamfara State Accountant General FAAC Account	-	71,428,571	-	-
		99,169,156	108,974,952	- -	99,169,156

Director Finance and Supply



GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
11	TRANSFERS TO OTHERS				
	- KC Group	1,874,637			-
	- Algon	7,873,477			-
	- LG Secretaries Forum	1,312,246			-
	- LG Director Administration Forum	1,312,246			-
	- Multi Plus Investment		12,923,488		-
	- Tsaure Abba Gen.		4,307,829		-
	- Syndicate Construction & Commercial Ltd		25,647,012		-
		12,372,606	42,878,330	-	12,372,606
12	CAPITAL EXPENDITURE				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	106,787,028	814,471,930	224,700,000	117,912,972
	- Construction/Provision of Fixed Assets	21,208,620	179,653,435	130,000,000	108,791,380
	- Rehabilitation/Repairs of Fixed Assets	3,198,860	9,099,607	31,192,770	27,993,910
	- Preservation of Environment	-	-	-	-
		131,194,507	1,003,224,972	385,892,770	254,698,263
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	656,123	2,000,000	27,000,000	26,343,877
	- Construction/Provision of Fixed Assets	38,202,723	591,519,389	533,000,000	494,797,277
	- Rehabilitation/Repairs of Fixed Assets	1,493,102	4,635,357	31,000,000	29,506,898
	- Preservation of Environment	-	-	12,177,460	12,177,460
		40,351,948	598,154,746	603,177,460	562,825,512
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	93,732	272,149,001	63,510,170	63,416,438
	- Construction/Provision of Fixed Assets	34,018,252	646,191,636	348,398,070	314,379,818
	- Rehabilitation/Repairs of Fixed Assets	19,776,872	6,813,543	48,000,000	28,223,128
	- Preservation of Environment	-	-	-	-
		53,888,856	925,154,180	459,908,240	406,019,384
	TOTAL CAPITAL EXPENDITURE BY SECTOR	225,435,312	2,526,533,899	1,448,978,470	1,223,543,158


 Director Finance and Supply



GUSAU 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)	187,463,734	2,142,857,143	1,000,000,000	812,536,266
	- Commercial Banks Loans (U.B.A Shortterm Loan)	37,492,747	71,428,571		
		224,956,480	2,214,285,714	1,000,000,000	812,536,266
14	OTHER BANKS OF THE TREASURY				
	- ECOBANK	213,141			
	- UBA PLC I	40,800	2,453		
	- UBA PLC II	3,713	89,864		
	- Fidelity Bank PLC I	102,534	268,987		
	- Fidelity Bank PLC II	4,180	4,180		
		364,368	365,484		
15	CASH HELD BY DEPARTMENT & AGENCIES				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	23,648	46,892,366		
	ii. Fidelity Bank PLC	271	278		
		23,919	46,892,088		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	188,716	5,579,188		
	ii. U.B.A PLC II		2,750,111		
	iii. Fidelity Bank PLC	5,401	372		
		194,117	8,329,670		

Director Finance and Supply



GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
15	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	23,997,802	5,138,025		
	ii. Heritage Bank PLC	28,441	1,481,298		
	iii. Fidelity Bank PLC	475	475		
		24,026,719	6,619,799		
	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	3,660	3,660		
	ii. U.B.A II Bank PLC	295,565	54,142,271		
	iii. Sterling Bank PLC	17,309	486,024		
	iv. Access Bank PLC	-	904		
	v. Zenith Bank PLC	1,702,933			
		2,019,466	54,632,859		
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	75,169,279	140,245,783		
		75,169,279	140,245,783		
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	101,433,501	162,936,023		
16	LOCAL GOVERNMENT INVESTMENTS				
	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		
		92,561,986	92,561,986		

Director Finance and Supply



GUSAU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
17	ADVANCES				
	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		
		19,700,676	19,700,676		
18	CONSOLIDATED REVENUE FUNDS				
	- Opening Balance	163,301,507	179,051,842		
	- Revenue	3,502,206,746	5,323,711,354		
		3,665,508,253	5,502,763,195		
	- Less				
	- Expenditure	3,563,710,384	5,339,461,688		
	- Closing Balance	101,797,869	163,301,507		
19	DEPOSITS				
	- Cash at Hand with MLGCA (JAAC 1)	23,919	46,892,088		
	- Cash at Hand with MLGCA (Salary)	194,117	8,329,670		
	- Cash at Hand with MLGCA (Dev. Saving)	24,026,719	6,619,799		
	- Cash at Hand with MLGCA (Advert Revenue Account)	2,019,466	54,632,859		
	- Cash at Hand with MLGCA (Contract Finance Loan)	75,169,279	140,245,783		
		101,433,501	162,936,023		

Director Finance and Supply



**ZAMFARA STATE OF NIGERIA
GUSAU LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

INTERNAL USE ONLY



04th Feb 2022

The Sole Administrator,
Gusau Local Government Council
Zamfara State.

Sir,

RE REQUEST FOR CERTIFICATE OF BALANCE AS AT 31-DEC-2021 ON ACCOUNT 1903003544

As requested, please be informed that balance on account 1903003544 as at closed of business of 31.12.2021 is N223,012.44(Two Hundred and Twenty Three Thousand Twelve Naira Forty Four Kobo).

Thank you for usual co-operation.

FOR: ECOBANK NIG LTD


KELECHI UWAKWE
Head Teller


OLABISI KEJI KABIF
CSM

Ecobank Nigeria Limited RC 89773

Head Office

Plot 21, Ahmadu Bello Way, P.O. Box: 72688, Victoria Island, Lagos, Nigeria
Tel: +234 (1) 2710391-5 E-mail: ENGContactCentre@ecobank.com
www.ecobank.com

Board of Directors:

Non-Executive Directors: Mr. Ade Ayeyemi; Mr. Eric Odhiambo (Kenyan); Mr. Emeka Onwuka (Independent); Mrs. Taba Peterside (Independent); Mr. Yusuf Suleiman (Independent); Alhaji Abu Idris (Independent); Mrs. Bola Adesola; Mrs. Bimbola Wright; Mrs. Titilayo Olujobi (Independent)
Executive Directors: Mr. Patrick Akinwuntan (Managing Director); Mrs. Carol Oyedeji; Mr. Adebisi Olagbami; Mr. Adekola Adeleke



ZAMFARA STATE OF NIGERIA
GUSAU LOCAL GOVERNMENT

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



No2 Canteen Road,
Gusau, Zamfara state.
15th September, 2022

Director Finance,
GUSAU LOCAL GOVT.
Gusau,
Zamfara State.

Dear Sir,


CERTIFICATE OF BALANCE ON ACCOUNT 1004421747


We write to confirm that **GUSAU LOCAL GOVT.1004421747** had the sum of Forty Thousand Seven Hundred Ninety Nine Naira and Seventy Three kobo (40,799.73Cr) 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, Aisha Hassan-Baba.

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**ZAMFARA STATE OF NIGERIA
GUSAU LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



No2 Canteen Road,
Gusau, Zamfara state.
15th September, 2022

Director Finance,
GUSAU LOCAL GOVT.
Gusau,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1021685038

We write to confirm that **GUSAU LOCAL GOVERNMENT REVENUE 1021685038** had the sum of Three Thousand Seven Hundred Twelve Naira and Ninety Four kobo (3,712.94Cr) 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, Aisha Hassan-Baba.

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**ZAMFARA STATE OF NIGERIA
GUSAU LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

RC: 103022



September 15, 2022
The Honorable Chairman
Gusau Local Government Council
Gusau
Zamfara State.

Dear Sir,

**CERTIFICATE OF BALANCE IRO GUSAU LOCAL GOVERNMENT REVENUE
ACCOUNT (5030096174)**

We write to confirm that account number **5030096174** belonging to **GUSAU LOCAL GOVERNMENT REVENUE** had the sum of One Hundred and Two Thousand, Five Hundred and Thirty-Three Naira, Seventy-Five Kobo only (**N102,533.75K**) as at December 31 2021.

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

Thank you for your usual co-operation.

Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

www.fidelitybank.ng

Fidelity Bank Plc
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. **Alkuma** (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. **Oryeali-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
GUSAU 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



January 31, 2022

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

**CERTIFICATE OF BALANCE – GUSAU LOCAL GOVERNMENT COUNCIL
(5680000787)**

We write to confirm that account number 5680000787 belonging to Gusau Local Government Council Account had the sum of Four Thousand One Hundred and Eighty Naira, Twenty Five kobo only (N4,180.25) 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)485252
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. **Nwike** (Non-Executive Director), Mr. Chinedu E. **Okeke** (Non-Executive Director), Mrs. Nneka C. **Onyiah-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
GUSAU 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),
Oliver Alawuba (DMD Africa), Ayoku Liadi (DMD Nigeria), Executive Directors: Uche Ike, Chukwuma Nweke,
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**ZAMFARA STATE OF NIGERIA
GUSAU 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.
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+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
GUSAU 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
GUSAU 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 (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
GUSAU 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

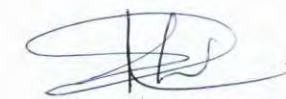
We write to confirm that MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCT **1019185166** had the sum (256,026,079.66) at 31st December, 2021.

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, Chigbo 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
GUSAU 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.

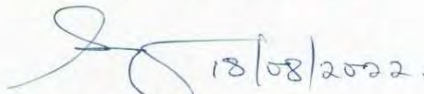
At the request of our client, we hereby confirm his Certificate of balance as appended below for your further action.

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
GUSAU 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

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. **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
GUSAU 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,

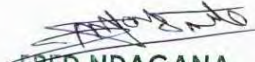
CERTIFICATE OF BALANCE ON ACCOUNT 1016293903

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
GUSAU 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
GUSAU 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

