



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



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



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



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



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



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



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



ALH. ABUBAKAR S. PAWA DAMBO

(Jarman Bakura)

Honourable Commissioner
Ministry for Local Government Affairs
Zamfara State



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



ALH. ABUBAKAR MUHAMMAD BARMO

(Dan Galadiman Mafara)

Permanent Secretary

Ministry for Local Government Affairs
Zamfara State



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



HON. SANUSI MUHAMMAD SARKI
Sole Administrator
Gusau Local Government, Zamfara State



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

| CONTENTS | PAGES |
|--|--------------|
| SOLE ADMINISTRATOR'S REPORT | 2 |
| FINANCE DIRECTOR'S REPORT | 3 |
| AUDITOR'S GENERAL CERTIFICATION | 4 |
| ACCOUNTING POLICIES | 5 |
| CASH FLOW STATEMENT | 6-8 |
| STATEMENT OF ASSETS AND LIABILITIES | 9-10 |
| STATEMENT OF CONSOLIDATED REVENUE FUND | 11-12 |
| STATEMENT OF CAPITAL DEVELOPMENT FUND | 13 |
| NOTES TO THE ACCOUNTS | 14-21 |
| CERTIFICATES OF BANK BALANCES | 22- 33 |



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



ZAMFARA STATE GOVERNMENT
GUSAU LOCAL GOVERNMENT COUNCIL

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

GUS/AA/VOL.II/143

31st August, 2023

SOLE ADMINISTRATOR'S REPORT

The Annual Financial Report for the fiscal year 2022 contains a report of the financial operations and the Financial Statements of the Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive summary of the financial position and operation of the Local Government.

The Statements were prepared in compliance with the Finance (Control and Management) Act Cap 1958 as amended and in compliance with International Public Sector Accounting Standard (IPSAS CASH). The financial position and performance of the Local Government are adequately highlighted in the Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

The information provided by the Statements are intended to meet the need of users which include Taxpayers, Members of the Legislature, Policy Analysts, the Media, Investors, Creditors and International Financial Agencies.

The Statements of the Local Government for the fiscal year 2022 were examined and certified by the Auditor General for Local Governments in accordance with the provisions of Local Government relevant laws. Based on the opinion of the Auditor General the Statements were fairly presented in all material respects. Therefore, the Financial Position and Report of Gusau Local Government as at 31st December, 2022 are hereby recommended for public use.


Hon. Sanusi Muhammad Sarki
Sole Administrator.

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



ZAMFARA STATE GOVERNMENT
GUSAU LOCAL GOVERNMENT COUNCIL

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

GUS/AA/VOL.II/142

31st August, 2023


**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 – 33 for the year ended 31st December, 2022 under Historical Cost Convention and in accordance with International Public Sector Accounting Standard (IPSAS CASH).

In fulfillment of my accounting and reporting responsibilities as Director of Finance, I ensure that adequate internal control measures are installed to provide reasonable assurance that the transactions recorded are within statutory authority and truly reflect the use of all public financial resources by the Local Government.

The accounts which are prepared in accordance with the provision of the Finance (Control and Management) Act 1958 as amended reflect the true Financial Position of the Local Government and its operations for the year ended 31st December, 2022.

The efforts of all staffers of the Department and other related Departments in the Local Government are worthy of mention and recognition in the compilation of this Annual Financial Report.


.....
Alh. Kabiru Suleiman
Director Finance & Supply



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



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

LGA/AA/VOL.II/181

5th October, 2023



AUDITOR'S GENERAL CERTIFICATION
GUSAU LOCAL GOVERNMENT ACCOUNTS

We have audited the 2022 Accounts of Gusau Local Government Council set out on page 6 – 33 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 5.

DIRECTOR OF FINANCE AND AUDITOR GENERAL FOR LOCAL GOVERNMENT RESPONSIBILITIES

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

BASIS OF OPINION

The audit was conducted in compliance with section 98 of the Local Government law 2012 of Zamfara State of Nigeria and Chapter 39.1 of the Financial Memoranda for Local Governments. The audit was also conducted in accordance with Generally Accepted Auditing Standards for Public Sector Accounts and in compliance with the provision of International Organization of Supreme Audit Institutions INTOSAI. An audit includes examination on test basis of evidence relevant to the figures disclosed in the Financial Statements. The audit was planned and performed to obtain information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the Financial Statements are free from material mis-statement. In addition, projects and programmes were verified in line with responsibility as required by law, the financial statements have been certified, subject to comments and observation contained in my report.

OPINION

In my opinion, subject to the observation/comments contained in my report, the statements give a true and fair view of the financial transaction of Gusau Local Government of Zamfara State for the year ended and the financial position as at 31st December, 2022 and of its surplus of income over expenditure and cash flow statement for the year ended on that date.

Aminu Mammaga CPA/ACCA/ACCrFA
Auditor General
(Local Government)



1.0 ACCOUNTING POLICIES

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

1.1 ACCOUNTING CONVENTION

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

1.2 BASIS OF ACCOUNTING

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

1.3 RECEIPTS

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

1.4 PAYMENTS

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

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

1.5 LOAN REPAYMENTS

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

1.6 INVESTMENTS

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

1.7 ADVANCES


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



GUSAU LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2022

| ANNUAL BUDGET 2022 | NOTES | ACTUAL 2022 | ACTUAL 2021 |
|--|---|----------------------|----------------------|
| ₦ | | ₦ | ₦ |
| <u>CashFlows from Operating Activities:</u> | | | |
| <u>Receipts:</u> | | | |
| 2,317,476,360 | Statutory Allocation | 2,077,728,715 | 1,940,015,551 |
| 958,928,170 | Value Added Tax (VAT) | 1,195,255,663 | 983,090,924 |
| - | Excess Paris Club Refund | | |
| - | Other Receipts | 288,693,522 | 221,513,585 |
| | Transfer from other Government Agencies | 597,827,696 | - |
| | Other Transfers | 9,386,122 | 56,239,120 |
| 3,276,404,530 | Sub-Total- Statutory Allocation | 4,168,891,718 | 3,200,859,180 |
| <u>Independent Revenue (IGR)</u> | | | |
| 25,000,000 | Direct Taxes | - | 405,996 |
| - | Rates | 21,541,441 | 15,955,000 |
| 10,850,000 | Licences | - | - |
| - | Mining Rents | - | - |
| - | Royalties | - | - |
| 8,300,000 | Fees | 15,255,838 | 5,894,371 |
| - | Fines | - | - |
| 2,300,000 | Sales | - | - |
| 35,299,180 | Earnings | 38,052,721 | 26,370,609 |
| 400,000 | Sales/Rent of Government Buildings | - | - |
| 7,000,000 | Sales/Rent on Lands and Others | - | 6,672,195 |
| - | Repayments- General | - | - |
| 500,000 | Investment income | - | - |
| 8,500,000 | Interest Earned | - | 3,861,810 |
| - | Re-Imbursement/Miscellaneous Receipt | - | 17,231,104 |
| 98,149,180 | Sub-Total-Independent Revenue | 74,850,000 | 76,391,085 |
| | Other Revenue Sources of the L/Govt. | | |
| 3,374,553,710 | Total Receipts | 4,243,741,718 | 3,277,250,265 |


Director of Finance and Supply



GUSAU LOCAL GOVERNMENT

| ANNUAL BUDGET 2022 ₦ | | NOTE | ACTUAL 2022 ₦ | ACTUAL 2021 ₦ |
|--|---|------|------------------------|----------------------|
| Payments: | | | | |
| 481,309,760 | Personnel Costs (Incl. Salaries on CRF Charges): | 6 | 407,382,648 | 479,972,137 |
| 659,550,000 | Overhead Charges: | 7 | 591,610,728 | 479,567,452 |
| 863,000,000 | Consolidated Revenue Fund Charges | 8 | 1,100,086,633 | 945,234,768 |
| 131,815,940 | CRF Charges- Public debt charges | 9 | 186,456,542 | 210,462,499 |
| | Subvention to Parastatals | | | |
| | Other Operating Activities | | | |
| - | Other Transfers to Government Agencies | 10 | 39,059,944 | 99,169,156 |
| | Transfers to Others | 11 | 31,400,175 | 12,372,606 |
| 2,135,675,700 | Total Payments | | 2,355,996,669 | 2,226,778,619 |
| 1,238,878,010 | Net Cash Flow from Operating Activities | | 1,887,745,049 | 1,050,471,646 |
| CashFlows from Investment Activities: | | | | |
| 367,000,000 | Capital Expenditure: Administrative Sector: | 12 | 142,042,144 | 131,194,507 |
| 919,878,010 | Capital Expenditure: Economic Sector: | 12 | 50,013,726 | 40,351,948 |
| 440,000,000 | Capital Expenditure: Social Service Sector: | 12 | 230,522,359 | 53,888,856 |
| | Capital Expenditure: Funded from Aids and Grants: | | | |
| 1,726,878,010 | Net Cash Flow from Investment Activities: | | 422,578,229 | 225,435,312 |
| CashFlows from Financing Activities: | | | | |
| | Proceeds from Aids and Grants | | | |
| 1,000,000,000 | Proceeds from External Loan | 13 | - | 187,463,734 |
| | Proceeds from Internal Loans: FGN/Treasury B.: | | | |
| | Proceeds from Loans (Shortterm Loan) | 13 | 187,463,734 | 37,492,747 |
| (512,000,000) | Repayment of External Loans (Including Servicing) | | (1,591,931,403) | (1,056,314,129) |
| | Repayment of FGN/Treasury Bonds/FAAC Dedeuction | | - | (55,182,325) |
| | Repayment of Loans from Other Funds | | | |
| 488,000,000 | Net Cash Flows from Financing Activities: | | (1,404,467,669) | (886,539,973) |



GUSAU LOCAL GOVERNMENT

ANNUAL
BUDGET 2022
#

NOTE

ACTUAL
2022
#

ACTUAL
2021
#

Movement in Other Cash Equivalent Accounts

(Increase)/Decrease in Investments

Net (Increase)/Decrease in Other Cash Equipments

Total Cashflows from other cash equivalent Accounts

| | | | |
|---|--|--------------------|-------------------|
| - Net Cash for the year | | 60,699,151 | (61,503,639) |
| Cash & Its Equivalent as at 1st January | | 40,294,230 | 101,797,869 |
| - Cash & Its Equivalent as at 31st December | | 100,993,382 | 40,294,230 |



GUSAU LOCAL GOVERNMENT

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

| | NOTE | ACTUAL 2022 ₦ | ACTUAL 2021 ₦ |
|--|------|---------------------|---------------------|
| <u>ASSETS:-</u> | | | |
| <u>Liquid Assets:-</u> | | | |
| Cash Held by Director Finance & Supply | | | |
| - Other Bank of the Treasury | 14 | 157,597 | 364,368 |
| - Cash Balance of Trust & Other Funds of the LGC | | | |
| - Cash Balance with Sub-Treasurer | | | |
| - Cash Held by Department & Agencies | 15 | 100,835,785 | 101,433,501 |
| TOTAL LIQUID ASSETS | | 100,993,382 | 101,797,869 |
| <u>Investments and Other Cash Assets:</u> | | | |
| Local Government Investments | 16 | 101,935,173 | 92,561,986 |
| Imprest | | | |
| Advances | 17 | 19,700,676 | 19,700,676 |
| Revolving Loans Granted | | | |
| Intangible Assets | | | |
| TOTAL INVESTMENTS AND OTHER CASH ASSETS | | 121,635,849 | 112,262,662 |
| TOTAL ASSETS | | 222,629,231 | 214,060,531 |



GUSAU LOCAL GOVERNMENT

| | NOTE | ACTUAL 2022 ₦ | ACTUAL 2021 ₦ |
|---|------|---------------------|---------------------|
| <u>LIABILITIES:-</u> | | | |
| <u>PUBLIC FUNDS</u> | | | |
| Consolidated Revenue Fund | 18 | 100,993,382 | 40,294,230 |
| Capital Development Fund | | | |
| Trust & Other Public Funds | | 20,800,064 | 72,332,800 |
| TOTAL PUBLIC FUNDS | | 121,793,446 | 112,627,030 |
| <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 | 100,835,785 | 101,433,501 |
| TOTAL LIABILITIES | | 222,629,231 | 214,060,531 |



GUSAU LOCAL GOVERNMENT

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

| ACTUAL 2021 ₦ | NOTES | ACTUAL 2022 ₦ | FINAL BUDGET 2022 ₦ | INITIAL/ORIGINAL BUDGET 2022 ₦ | SUPPLEMENTARY BUDGET 2022 ₦ | VARIANCE ON FINAL BUDGET 2022 % |
|----------------------|---|----------------------|---------------------------|---|--------------------------------------|---|
| 101,797,869 | Opening Balance: | 40,294,230 | | | | |
| | ADD: REVENUE | | | | | |
| 1,940,015,551 | Statutory Allocation | 2,077,728,715 | 2,317,476,360 | 2,317,476,360 | | 49 |
| 983,090,924 | Value Added Tax Allocation | 1,195,255,663 | 958,928,170 | 958,928,170 | | 28 |
| | Excess Paris Club Refund | | - | | | - |
| 221,513,585 | Other Receipts | 288,693,522 | - | | | 7 |
| - | Transfer from other Government Agencies | 597,827,696 | - | | | 14 |
| 56,239,120 | Other Transfers | 9,386,122 | - | | | 0 |
| 3,302,657,049 | Sub-Total-Statutory Allocation | 4,209,185,948 | 3,276,404,530 | 3,276,404,530 | - | 99 |
| | Independent Revenue (IGR) | | | | | |
| 405,996 | Direct Taxes | - | 25,000,000 | 25,000,000 | | - |
| 15,955,000 | Rates | 21,541,441 | - | - | | 29 |
| - | Licences | - | 10,850,000 | 10,850,000 | | - |
| - | Mining Rents | - | - | - | | - |
| - | Royalties | - | - | - | | - |
| 5,894,371 | Fees | 15,255,838 | 8,300,000 | 8,300,000 | | 20 |
| - | Fines | - | - | - | | - |
| - | Sales | - | 2,300,000 | 2,300,000 | | - |
| 26,370,609 | Earnings | 38,052,721 | 35,299,180 | 35,299,180 | | 51 |
| - | Sales/Rent of Government Buildings | - | 400,000 | 400,000 | | - |
| 6,672,195 | Sales/Rent on Lands and Others | - | 7,000,000 | 7,000,000 | | - |
| - | Repayments- General | - | - | - | | - |
| - | Investment income | - | 500,000 | 500,000 | | - |
| 3,861,810 | Interest Earned | - | 8,500,000 | 8,500,000 | | - |
| 17,231,104 | Re-Imbursement/Miscellaneous Receipt | - | - | - | | - |
| 76,391,085 | Sub-Total-Independent Revenue | 74,850,000 | 98,149,180 | 98,149,180 | - | 100 |
| | Other Revenue Sources of the L/Govt. | | | | | |
| 3,379,048,134 | TOTAL REVENUE | 4,284,035,948 | 3,374,553,710 | 3,374,553,710 | - | 100 |



GUSAU LOCAL GOVERNMENT

| ACTUAL 2021 ₦ | NOTES | ACTUAL 2022 ₦ | FINAL BUDGET 2022 ₦ | INITIAL/ORIGINAL BUDGET 2022 ₦ | SUPPLEMENTARY BUDGET 2022 ₦ | VARIANCE ON FINAL BUDGET % |
|---|---|----------------------|---------------------------|--------------------------------------|-----------------------------------|----------------------------------|
| <u>LESS: EXPENDITURE</u> | | | | | | |
| 479,972,137 | Personnel Costs (Incl.Salaries on CRF Charges): | 407,382,648 | 481,309,760 | 481,309,760 | | 85 |
| 479,567,452 | Overhead Charges: | 591,610,728 | 659,550,000 | 659,550,000 | | 90 |
| 945,234,768 | Consolidated Revenue Fund Charges | 1,100,086,633 | 863,000,000 | 863,000,000 | | 127 |
| 210,462,499 | CRF Charges- Public debt charges | 186,456,542 | 131,815,940 | 131,815,940 | | 141 |
| | Subvention to Parastatals | | | | | |
| 99,169,156 | Other Transfers to Government Agencies | 39,059,944 | - | | | |
| 12,372,606 | Transfers to Others | 31,400,175 | - | | | |
| <u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u> | | | | | | |
| 1,056,314,129 | Repayments:External Loans: LGC | 1,591,931,403 | 512,000,000 | 512,000,000 | | 311 |
| 55,182,325 | Repayments:LGC Bonds &Treasury Bonds/FAAC Deduction | | | | | |
| | Repayments:Nigerian Treasury Bills (NTB) | | | | | |
| | Repayments:Development Loan Stock | | | | | |
| | Repayments:Other Internal Loans(Promissory Notes) | | | | | |
| | Repayments:Internal Loans from Other Funds | | | | | |
| 3,338,275,073 | TOTAL EXPENDITURE: | 3,947,928,072 | 2,647,675,700 | 2,647,675,700 | - | 149 |
| 40,773,062 | OPERATING BALANCE: | 336,107,876 | 726,878,010 | 726,878,010 | - | 46 |
| <u>APPROPRIATIONS/TRANSFERS:</u> | | | | | | |
| 225,435,312 | Transfer to Capital Development Funds: | 422,578,229 | 1,726,878,010 | 1,726,878,010 | | 24 |
| 225,435,312 | Closing Balance: | 422,578,229 | 1,726,878,010 | 1,726,878,010 | - | 24 |



GUSAU LOCAL GOVERNMENT

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

| ACTUAL ₦ | 2021 | NOTES | ACTUAL 2022 ₦ | FINAL BUDGET 2022 ₦ | INITIAL/ORIGINAL BUDGET 2022 ₦ | SUPPLEMENTARY BUDGE 2022 ₦ | PERF. ON TOTAL % |
|-----------------------------------|------|--|---------------------|---------------------------|--------------------------------------|----------------------------------|------------------------|
| Opening Balance: | | | | | | | |
| 40,773,062 | | Transfer from Consolidated Revenue Fund: Aid and Grants | 336,107,876 | 726,878,010 | 726,878,010 | - | 46 |
| 224,956,480 | | External Loans: LGC LGC Bonds & Treasury Bonds Nigerian Treasury Bills (NTB) Development Loan Stock Other Internal Loans (Promissory Notes) Internal Loans from Other Funds | 187,463,734 | 1,000,000,000 | 1,000,000,000 | | 19 |
| 265,729,542 | | TOTAL REVENUE AVAILABLE: | 523,571,610 | 1,726,878,010 | 1,726,878,010 | - | 30 |
| LESS: CAPITAL EXPENDITURE: | | | | | | | |
| 131,194,507 | | Capital Expenditure: Administrative Sector: | 142,042,144 | 367,000,000 | 367,000,000 | | 39 |
| 40,351,948 | | Capital Expenditure: Economic Sector: | 50,013,726 | 919,878,010 | 919,878,010 | | 5 |
| 53,888,856 | | Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants: | 230,522,359 | 440,000,000 | 440,000,000 | | 52 |
| 225,435,312 | | TOTAL CAPITAL EXPENDITURE | 422,578,229 | 1,726,878,010 | 1,726,878,010 | - | 97 |
| | | Intangible Assets | | | | | |
| 40,294,230 | | CLOSING BALANCE | 100,993,382 | - | - | - | |

13

.....Director of Finance and Supply



GUSAU LOCAL GOVERNMENT

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

| NOTES | DETAILS | ACTUAL 2022 ₦ | ACTUAL 2021 ₦ | BUDGET 2022 ₦ | VARIANCE 2022 ₦ |
|-------|---|----------------------|----------------------|----------------------|-----------------------|
| 1 | STATUTORY ALLOCATION | | | | |
| | - Statutory Allocation | 2,077,728,715 | 1,940,015,551 | 2,317,476,360 | (239,747,645) |
| | - Excess Crude Oil | | | | - |
| | | 2,077,728,715 | 1,940,015,551 | 2,317,476,360 | (239,747,645) |
| 2 | OTHER RECEIPTS | | | | |
| | - Share of Ecology Funds | 67,158,363 | 53,641,284 | | 67,158,363 |
| | - Share of Exchange Gains Difference | 8,021,487 | 26,985,812 | | 8,021,487 |
| | - Distribution of Non-oil Excess Account | 146,548,464 | 123,409,233 | | 146,548,464 |
| | - Share of Excess Bank Charges Recovered | 6,482,311 | 2,376,937 | | 6,482,311 |
| | - Share of Electronic Money Transfer Levy | 60,482,897 | | | 60,482,897 |
| | - Share of Forex Equalization | | 5,284,231 | | - |
| | - Share of Solid Minerals | | 2,664,034 | | - |
| | - Distribution of FAAC Deduction | | 7,152,055 | | - |
| | | 288,693,522 | 221,513,585 | - | 288,693,522 |
| 3 | TRANSFERS FROM OTHER GOVERNMENT AGENCIES | | | | |
| | - Office of the Accountant General of the Federation (OAGF) | 593,077,834 | - | | 593,077,834 |
| | - Zamfara State Government Sub-Treasury | 4,749,862 | | | 4,749,862 |
| | | 597,827,696 | - | - | 597,827,696 |
| 4 | OTHER TRANSFERS | | | | |
| | - Cash Deposit Sanusi | 3,562 | | | 3,562 |
| | - Abubakar S/Fawa Dambo | 9,373 | | | 9,373 |
| | - Nasiru Bello Cash Deposit | 2,343,297 | | | 2,343,297 |
| | - Ahmad Cash Deposit | 4,686,593 | | | 4,686,593 |
| | - Shehu Sani Cash Deposit | 2,343,297 | | | 2,343,297 |
| | - Breed Seeds Nigeria Limited | | 9,373,187 | | - |
| | - Masak Global Concept | | 46,865,933 | | - |
| | | 9,386,122 | 56,239,120 | - | 9,386,122 |





GUSAU LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2022 ₦ | ACTUAL 2021 ₦ | BUDGET 2022 ₦ | VARIANCE 2022 ₦ |
|----------|---|---------------------|---------------------|---------------------|-----------------------|
| 5 | INDEPENDENT REVENUE (IGR) | | | | |
| | - Direct Taxes | - | 405,996 | 25,000,000 | |
| | - Rates | 21,541,441 | 15,955,000 | | 21,541,441 |
| | - Licences | - | - | 10,850,000 | (10,850,000) |
| | - Mining Rents | - | - | | - |
| | - Royalties | - | - | | - |
| | - Fees | 15,255,838 | 5,894,371 | 8,300,000 | 6,955,838 |
| | - Fines | - | - | | - |
| | - Sales | - | - | 2,300,000 | (2,300,000) |
| | - Earnings | 38,052,721 | 26,370,609 | 35,299,180 | 2,753,541 |
| | - Sales/Rent of Government Buildings | - | - | 400,000 | (400,000) |
| | - Sales/Rent on Lands and Others | - | 6,672,195 | 7,000,000 | (7,000,000) |
| | - Repayments- General | - | - | | - |
| | - Investment income | - | - | 500,000 | (500,000) |
| | - Interest Earned | - | 3,861,810 | 8,500,000 | (8,500,000) |
| | - Re-Imbursement/Miscellaneous Receipt | - | 17,231,104 | | - |
| | | 74,850,000 | 76,391,085 | 98,149,180 | 1,700,820 |
| 6 | PERSONNEL COST | | | | |
| | - Office of the Chairman | 5,648,028 | 4,561,823 | 18,855,720 | 13,207,692 |
| | - Office of the Vice Chairman | - | 600,000 | 2,559,180 | 2,559,180 |
| | - Adviser/Assistant to the Chairman/V. Chairman | 39,231,180 | 27,439,164 | | (39,231,180) |
| | - Office of the Secretary | 3,133,608 | 3,300,919 | 7,729,860 | 4,596,252 |
| | - Internal Audit | | | 5,605,880 | 5,605,880 |
| | - The Council | | | 25,082,510 | 25,082,510 |
| | - Personnel Management | 71,073,652 | 105,651,835 | 61,153,390 | (9,920,262) |
| | - Agric and Natural Resources | 61,563,836 | 77,920,202 | 94,107,170 | 32,543,334 |
| | - Finance & Supply | 51,703,804 | 65,323,317 | 104,988,540 | 53,284,736 |
| | - Planning, Research & Statistic | | | 8,415,640 | 8,415,640 |
| | - Works & Housing | 30,316,536 | 29,537,356 | 46,824,780 | 16,508,244 |
| | - Primary Health Care Services | 78,770,380 | 89,242,711 | | (78,770,380) |
| | - Traditional Offices | 6,420,000 | 5,374,100 | 12,438,000 | 6,018,000 |
| | - Social & Community Development | 59,521,624 | 71,020,710 | 93,549,090 | 34,027,466 |
| | | 407,382,648 | 479,972,137 | 481,309,760 | 73,927,112 |





GUSAU LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2022 ₦ | ACTUAL 2021 ₦ | BUDGET 2022 ₦ | VARIANCE 2022 ₦ |
|----------|---|----------------------|---------------------|---------------------|-----------------------|
| 7 | OVERHEAD COST | | | | |
| | - Office of the Chairman | 34,748,360 | 61,880,938 | 59,500,000 | 24,751,640 |
| | - Office of the Vice Chairman | 8,250,000 | 7,507,780 | 14,800,000 | 6,550,000 |
| | - Adviser/Assistant to the Chairman/V. Chairman | 5,220,000 | - | | |
| | - Office of the Secretary | 10,600,100 | 19,434,448 | 27,700,000 | 17,099,900 |
| | - Internal Audit | 600,000 | - | | |
| | - The Council | 36,000,000 | 15,850,991 | 43,600,000 | 7,600,000 |
| | - Personnel Management | 113,982,199 | 129,900,153 | 75,400,000 | (38,582,199) |
| | - Agric and Natural Resources | 6,987,464 | 12,572,232 | 81,500,000 | 74,512,536 |
| | - Finance & Supply | 34,544,129 | 20,971,353 | 83,550,000 | 49,005,871 |
| | - Planning, Research & Statistic | 2,000,000 | - | 40,500,000 | |
| | - Works & Housing | 8,700,000 | 3,714,392 | 55,500,000 | 46,800,000 |
| | - Primary Health Care Services | 14,522,328 | 11,632,011 | | (14,522,328) |
| | - Traditional Offices | 1,949,900 | 1,000,410 | | (1,949,900) |
| | - Social & Community Development | 313,506,247 | 195,102,745 | 177,500,000 | (136,006,247) |
| | - Miscellaneous | - | | | - |
| | | 591,610,728 | 479,567,452 | 659,550,000 | 35,259,272 |
| 8 | CONSOLIDATED REVENUE FUND CHARGES | | | | |
| | - Primary School Teachers Salary | 555,519,268 | 491,294,152 | 395,000,000 | (160,519,268) |
| | - Training Fund | 15,198,755 | 10,978,653 | 12,000,000 | (3,198,755) |
| | - Contribution to Emirate Council | 74,797,003 | 67,969,738 | 85,000,000 | 10,202,997 |
| | - Contribution to Pension Funds | 82,500,000 | 85,714,286 | 86,000,000 | 3,500,000 |
| | - Common Services | 36,329,922 | 37,973,412 | 32,000,000 | (4,329,922) |
| | - Agency for Mass Education Salary | 76,801,016 | 84,910,714 | 86,000,000 | 9,198,984 |
| | - Primary Health Care Staff Salary | 151,393,812 | 166,393,812 | 167,000,000 | 15,606,188 |
| | - Traditional Rulers Salary | 39,711,143 | | | (39,711,143) |
| | - Salary of New S/Administrator ADCs | 60,642,857 | | | (60,642,857) |
| | - Salary of Special Assistant | 7,192,857 | | | (7,192,857) |
| | | 1,100,086,633 | 945,234,768 | 863,000,000 | (237,086,633) |



GUSAU LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2022 ₦ | ACTUAL 2021 ₦ | BUDGET 2022 ₦ | VARIANCE 2022 ₦ |
|-------|---|---------------------|---------------------|---------------------|-----------------------|
| 9 | CRF CHARGES- PUBLIC DEBT CHARGES | | | | |
| | - Short Term Borrowings | 58,444,836 | 112,194,032 | 30,000,000 | (28,444,836) |
| | - Withholding Tax | 9,373,187 | 2,108,505 | 25,292,080 | 15,918,893 |
| | - Value Added Tax (V.A.T FIRS) | 9,373,187 | 2,108,505 | 25,000,000 | 15,626,813 |
| | - Others/Taxes | 13,526,608 | 1,054,253 | 8,000,000 | (5,526,608) |
| | - Pay as You Earn (PAYE) | 24,320,112 | 35,078,024 | 12,523,860 | (11,796,252) |
| | - Water Rate | 13,326,264 | 8,420,522 | 6,000,000 | (7,326,264) |
| | - National Health Insurance Scheme | | | | - |
| | - Contributory Pension Scheme | | | | - |
| | - Union Dues | 15,428,412 | 10,747,943 | 10,000,000 | (5,428,412) |
| | - Party Contributory Scheme | 14,465,124 | 10,755,845 | | (14,465,124) |
| | - Housing Funds (NHF) | 13,231,284 | 8,263,288 | 5,000,000 | (8,231,284) |
| | - Insurance Programmes (Superannuation) | | | | - |
| | - Welfare Loan Scheme | | | | - |
| | - Dependent Fund (Development Levy) | | | | - |
| | - Poverty Alleviation Scheme | | | | - |
| | - Other/Loan Deductions | 14,967,528 | 19,731,582 | 10,000,000 | (4,967,528) |
| | - Payout Recovered | | | | - |
| | - Overpayment Recoverable (Receipt) | | | | - |
| | | 186,456,542 | 210,462,499 | 131,815,940 | (54,640,602) |
| 10 | OTHER TRANSFERS TO GOVERNMENT AGENCIES | | | | |
| | - Ministry of Forestry & L/D | 1,124,782 | | | (1,124,782) |
| | - Directorate for Islamic Organisation | 5,342,716 | | | (5,342,716) |
| | - Local Government Pension Board | 1,874,637 | | | (1,874,637) |
| | - Ministry of Security and Home Affairs | 18,699,507 | 45,989,540 | | (18,699,507) |
| | - Federal Inland Revenue Service (V.A.T) | 4,217,934 | 2,343,297 | | (4,217,934) |
| | - Federal Inland Revenue Service (W.H.T) | 4,217,934 | 2,343,297 | | (4,217,934) |
| | - Zamfara State Ministry of Justice | 3,582,432 | 3,522,064 | | (3,582,432) |
| | - Zamfara Secretary to State Government (H.A.D) | | 16,121,881 | | - |
| | - Zamfara State Universal Basic Education (U.B.E) | | 2,976,362 | | - |
| | - Zamfara State Internal Revenue Service (I.R.S) | | 4,686,593 | | - |
| | - Zamfara State Zakkat & Endowment Board | | 1,031,051 | | - |
| | - Zamfara State Local Government Service Commission | | 468,659 | | - |
| | - Permanent Secretary (MLGA) | | 19,686,412 | | - |
| | | 39,059,944 | 99,169,156 | - | (39,059,944) |



GUSAU LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL | ACTUAL | BUDGET | VARIANCE |
|-----------|--|--------------------|--------------------|----------------------|----------------------|
| | | 2022 | 2021 | 2022 | 2022 |
| | | ₦ | ₦ | ₦ | ₦ |
| 11 | TRANSFERS TO OTHERS | | | | |
| | - Anti Thuggery Standing Committee | 9,373,187 | | | (9,373,187) |
| | - House Committee on Local Government | 2,343,297 | | | (2,343,297) |
| | - U.B.A | 18,746,373 | | | (18,746,373) |
| | - Algon | 937,319 | 7,873,477 | | (937,319) |
| | - KC Group | | 1,874,637 | | - |
| | - LG Secretaries Forum | | 1,312,246 | | - |
| | - LG Director Administration Forum | | 1,312,246 | | - |
| | | 31,400,175 | 12,372,606 | - | (31,400,175) |
| 12 | CAPITAL EXPENDITURE | | | | |
| | ADMINISTRATIVE SECTOR | | | | |
| | - Purchase of Fixed Assets | 109,394,097 | 106,787,028 | 265,000,000 | 155,605,903 |
| | - Construction/Provision of Fixed Assets | 30,491,914 | 21,208,620 | 60,000,000 | 29,508,086 |
| | - Rehabilitation/Repairs of Fixed Assets | 2,156,133 | 3,198,860 | 42,000,000 | 39,843,867 |
| | - Preservation of Environment | - | - | - | - |
| | | 142,042,144 | 131,194,507 | 367,000,000 | 224,957,856 |
| | ECONOMIC SECTOR | | | | |
| | - Purchase of Fixed Assets | 14,997,099 | 656,123 | 50,000,000 | 35,002,901 |
| | - Construction/Provision of Fixed Assets | 34,941,641 | 38,202,723 | 750,000,000 | 715,058,359 |
| | - Rehabilitation/Repairs of Fixed Assets | 74,985 | 1,493,102 | 99,878,010 | 99,803,025 |
| | - Preservation of Environment | - | - | 20,000,000 | 20,000,000 |
| | | 50,013,726 | 40,351,948 | 919,878,010 | 869,864,284 |
| | SOCIAL SECTOR | | | | |
| | - Purchase of Fixed Assets | 148,405,196 | 93,732 | 100,000,000 | (48,405,196) |
| | - Construction/Provision of Fixed Assets | 51,468,232 | 34,018,252 | 240,000,000 | 188,531,768 |
| | - Rehabilitation/Repairs of Fixed Assets | 30,648,931 | 19,776,872 | 100,000,000 | 69,351,069 |
| | - Preservation of Environment | - | - | - | - |
| | | 230,522,359 | 53,888,856 | 440,000,000 | 209,477,641 |
| | TOTAL CAPITAL EXPENDITURE BY SECTOR | 422,578,229 | 225,435,312 | 1,726,878,010 | 1,304,299,781 |



GUSAU LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2022 ₦ | ACTUAL 2021 ₦ | BUDGET 2022 ₦ | VARIANCE 2022 ₦ |
|-------|--|---------------------|---------------------|----------------------|-----------------------|
| 13 | PROCEEDS FROM LOANS/OTHER BORROWINGS | | | | |
| | - Commercial Banks Loans (U.B.A Contract Finance Loan) | - | 187,463,734 | 1,000,000,000 | 1,000,000,000 |
| | - Commercial Banks Loans (U.B.A Shortterm Loan) | 187,463,734 | 37,492,747 | | |
| | | 187,463,734 | 224,956,480 | 1,000,000,000 | 1,000,000,000 |
| 14 | OTHER BANKS OF THE TREASURY | | | | |
| | - ECOBANK | 41,472 | 213,141 | | |
| | - UBA PLC I | 11,703 | 40,800 | | |
| | - Fidelity Bank PLC I | 104,423 | 102,534 | | |
| | - Fidelity Bank PLC II | | 4,180 | | |
| | - UBA PLC II | | 3,713 | | |
| | | 157,597 | 364,368 | | |
| 15 | CASH HELD BY DEPARTMENT & AGENCIES | | | | |
| | - Cash at Hand with MLGCA (JAAC 1) | | | | |
| | i. U.B.A PLC | (23,692,355) | 23,648 | | |
| | ii. Fidelity Bank PLC | - | 271 | | |
| | | (23,692,355) | 23,919 | | |
| | - Cash at Hand with MLGCA (Salary) | | | | |
| | i. U.B.A PLC I | 30,898 | 188,716 | | |
| | ii. Fidelity Bank PLC | - | 5,401 | | |
| | | 30,898 | 194,117 | | |



GUSAU LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2022 ₦ | ACTUAL 2021 ₦ | BUDGET 2022 ₦ | VARIANCE 2022 ₦ |
|-------|--|---------------------|---------------------|---------------------|-----------------------|
| 15 | - Cash at Hand with MLGCA (Dev. Saving) | | | | |
| | i. U.B.A PLC | 4,460,998 | 23,997,802 | | |
| | ii. Heritage Bank PLC | 28,436 | 28,441 | | |
| | iii. Fidelity Bank PLC | - | 475 | | |
| | | 4,489,434 | 24,026,719 | | |
| | - Cash at Hand with MLGCA (Revenue Accounts) | | | | |
| | i. U.B.A I PLC | 3,660 | 3,660 | | |
| | ii. U.B.A II Bank PLC | 13,800 | 295,565 | | |
| | iii. Sterling Bank PLC | 17,309 | 17,309 | | |
| | iv. Zenith Bank PLC | 575,885 | 1,702,933 | | |
| | | 610,653 | 2,019,466 | | |
| | - Cash at Hand with MLGCA (Contract Finance Loan) | | | | |
| | i. U.B.A PLC | 119,397,156 | 75,169,279 | | |
| | | 119,397,156 | 75,169,279 | | |
| | TOTAL CASH HELD BY DEPARTMENT & AGENCIES | 100,835,785 | 101,433,501 | | |
| 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 | | |
| | Zamfara State Investment Company | 9,373,187 | 9,373,187 | | |
| | | 101,935,173 | 92,561,986 | | |



GUSAU LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2022 ₦ | ACTUAL 2021 ₦ | BUDGET 2022 ₦ | VARIANCE 2022 ₦ |
|-----------|--|----------------------|----------------------|---------------------|-----------------------|
| 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 | 40,294,230 | 101,797,869 | | |
| | - Revenue | 4,431,205,452 | 3,502,206,746 | | |
| | | 4,471,499,682 | 3,604,004,615 | | |
| | - Less | | | | |
| | - Expenditure | 4,370,506,300 | 3,563,710,384 | | |
| | - Closing Balance | 100,993,382 | 40,294,230 | | |
| 19 | DEPOSITS | | | | |
| | - Cash at Hand with MLGCA (JAAC 1) | (23,692,355) | 23,919 | | |
| | - Cash at Hand with MLGCA (Salary) | 30,898 | 194,117 | | |
| | - Cash at Hand with MLGCA (Dev. Saving) | 4,489,434 | 24,026,719 | | |
| | - Cash at Hand with MLGCA (Advert Revenue Account) | 610,653 | 2,019,466 | | |
| | - Cash at Hand with MLGCA (Contract Finance Loan) | 119,397,156 | 75,169,279 | | |
| | | 100,835,785 | 101,433,501 | | |





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



DATE:16/MAY/2023

Gusau Local Secretariate,
Zaria Road,Gusau,
Zamafara State.

Dear Sir/Ma,

BANK CERTIFICATE FOR BALANCE

We are hereby provide you with the balance on your account 1903003544 as at 31/dec/2022

As stated below;

N41,471.89.

Yours faithfully,

CUSTOMER SERVICE MANGER

Olabisi Keji Kabir

BRANCH MANAGER

Ayuba Usman

Bank Nigeria Limited RC 89773
Head Office
Bank Pan African Centre (EPAC)
270 B1 Ozumba Mbadiwe Avenue, Victoria Island, Lagos
+234 (1) 2710391-5 E-mail: ENGContactCentre@ecobank.com
www.ecobank.com

Board of Directors:

Executive Directors: Mrs. Bola Adesola (Chairman); Mr. Ade Ayeyemi; Mr. Eric Odhiambo (Kenyan); Mrs. Taba Peterside (Independent);
Musuf Suleiman (Independent); Alhaji Abu Idris (Independent); Mrs. Bimbola Wright; Mrs. Titilayo Olujobi (Independent); Ichie (Dr.) Nnaeto Orazulike (Independent)
Executive Directors: Mr. Bolaji Lawal (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, 2022



No1 Govt House Rd, Sani
Abacha way,
Gusau, Zamfara state.
16th May, 2023

Director Finance,
GUSAU LOCAL GOVT
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT GUSAU LOCAL GOVT

We write to confirm that GUSAU LOCAL GOVT **1004421747** the sum of **(11,702.63 Cr)** Eleven Thousand Seven Hundred and Two Naira, Sixty Three Kobo at 31st December, 2022.

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

Yours Faithfully,

For: United Bank for Africa PLC

ASMAU SABO
Authorized Signatory

MUHAMMAD ZAYYANU
Authorized Signatory

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

Tony O. Elumelu (CON) (Chairman), Oliver Alawuba (GMD/CEO)

Muyiwa Akinyemi (DMD), Executive Directors: Ugochukwu Nwaghodah, Alex Alozie, Enom Usoro, Solomon

Non-Executive Directors: Owanari Duke, Samuel Dni (FCA), Angela Aneke, Erelu Angela Adubayo, Al-Jubayri

Isaac Olukayode Fasola, Aisha Hossan Baba, OON, Caroline Anyanwu

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



RC: 103022



May 16, 2023

The Chairman
 Gusau Local Government Council
 Gusau
 Zamfara State.

Sir,

RE: CERTIFICATE OF BALANCE AS AT 31ST DECEMBER 2022 IRO (5030096174)

Sequel to your above request, we provide the information below:

| ACCOUNT NAME | ACCOUNT NUMBER | ACCOUNT BALANCE |
|--|----------------|---|
| GUSAU LOCAL GOVERNMENT REVENUE ACCOUNT | 5030096174 | One hundred and four thousand, four hundred and twenty-two naira, fifty kobo only. (104,422.50K). |

This information is given in strict confidence and without any liability on the part of the bank or any of its officers.

Yours faithfully,
 For: **FIDELITY BANK PLC**

Authorized Signatory

Authorized Signatory

Fidelity Bank Internal Use Only Fidelity Bank Plc RC: 103022

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. **Nwaka** (Non-Executive Director), Mr. Chinedu E. **Okeke** (Non-Executive Director), Mrs. Nneka C. **Onyeall-Ike** (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, 2022



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

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

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1015967533

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

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

Yours Faithfully,

For: United Bank for Africa PLC


MUHAMMAD ZAYYANU
Authorized Signatory


ASMA'U SABO
Authorized Signatory

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

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

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Tin: 01126011 - 0001



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



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

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

Dear Sir,


CERTIFICATE OF BALANCE ON ACCOUNT 1018795827

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

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

Yours Faithfully,

For: United Bank for Africa PLC


MUHAMMAD ZAYYANU
Authorized Signatory


ASMA'U SABO
Authorized Signatory

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

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

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Tin: 01126011 - 0001



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



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

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

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1019185166

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

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

Yours Faithfully,

For: United Bank for Africa PLC


MUHAMMAD ZAYYANU
Authorized Signatory


ASMA'U SABO
Authorized Signatory

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

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

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Tin: 01126011 - 0001



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



6



The Manager,
Heritage Bank Plc.
Zamfara State.

13th October, 2023

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

Dear Sir,

RE: REQUEST FOR STATEMENT AND CERTIFICATE OF ACCOUNT

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

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

Please acknowledge receipt on the duplicate copy.

Thank you.

Yours faithfully,

For: **HERITAGE BANK PLC**

 18/08/2022.
Authorised Signatory

 18/08/22
Authorised Signatory

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

www.hbng.com
info@hbng.com

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



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



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

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

Dear Sir,

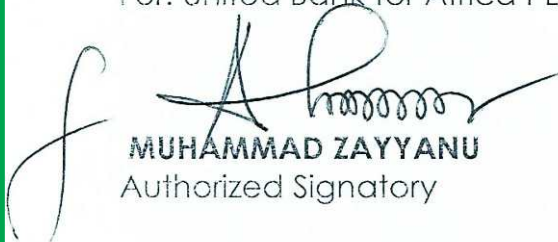
**CERTIFICATE OF BALANCE ON ACCOUNT FOR ADVERT REVENUE
ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY-1016293903.**

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

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

Yours Faithfully,

For: United Bank for Africa PLC


MUHAMMAD ZAYYANU
Authorized Signatory


ASMA'U SABO
Authorized Signatory

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

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

www.ubagroup.com



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



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

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

Dear Sir,

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

We write to confirm that balances for ADVERT REVENUE ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY to be N147,224.12 CR (One Hundred and Fourty Seven Thousand Two Hundred and Twenty Four Naira Twelve Kobo Only) as at 31th December 2022, At the request of our client, we hereby confirm his certificate of balance as appended below for your further action

Yours Faithfully,

For: United Bank for Africa PLC


MUHAMMAD ZAYYANU
Authorized Signatory


ASMA'U SABO
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi.
Non-Executive Directors: Owanari Duke, Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
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ZAMFARA STATE OF NIGERIA
GUSAU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



18TH OCTOBER 2023

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

Dear Sir/Madam,

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

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

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

Kindly accord our customer all necessary assistance required.

Thank you for your co-operation.

Yours faithfully,

For: STERLING BANK PLC

AUTHORISED SIGNATORY

Ibrahim Sabo

AUTHORISED SIGNATORY

Airaoje Yusuf

Board of Directors

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

Executive Director:
Mr. Tunde Adeola
Mr. Raheem Owodeyi

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

Independent Directors:
Mr. Michael Ajukwu
Mrs. Otusola Oworu

Sterling Bank Ltd. (RC No 2392)

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



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



ZENITH BANK PLC

RC: 150224

ZAMFARA BRANCH

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



DATE: October 16, 2023

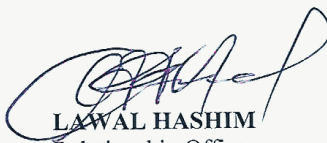
CERTIFICATE OF BALANCE

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

ACCOUNT NUMBER 1012848206

MONTH DECEMBER

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


LAWAL HASHIM
Relationship Officer


SALMAN HARUNA
Branch Head

THE BOARD

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



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



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

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

Dear Sir,

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

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

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

Yours Faithfully,

For: United Bank for Africa PLC


MUHAMMAD ZAYYANU
Authorized Signatory


ASMA'U SABO
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi.
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