



ZAMFARA STATE OF NIGERIA
BAKURA 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
BAKURA LOCAL GOVERNMENT
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For the Year Ended 31st December, 2022



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



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



HON. DR. AMINU SULAIMAN YARKOFOJI

Sole Administrator

Bakura Local Government, Zamfara State



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

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



ZAMFARA STATE OF NIGERIA
BAKURA LOCAL GOVERNMENT

OFFICE ADDRESS:

Local Government Secretariat Bakura, Zamfara State

Our Ref: BKA/AA/VOL.I/90

Date: 31st August, 2023

Your Ref: _____

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 Bakura Local Government as at 31st December, 2022 are hereby recommended for public use.

Hon. Dr. Aminu Suleiman Yarkofaji
Sole Administrator.

All Correspondence to Office of the Executive Chairman



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



ZAMFARA STATE OF NIGERIA
BAKURA LOCAL GOVERNMENT

OFFICE ADDRESS:
Local Government Secretariat Bakura, Zamfara State

Our Ref: **BAKA/AA/VOL.I/89**

Date: **31st August, 2023**

Your Ref: _____

**FINANCE DIRECTOR'S REPORT TO THE COUNCIL MEMBERS OF
BAKURA 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. Yahaya Garba B/Tudu
Director Finance & Supply



All Correspondence to Office of the Executive Chairman



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

LGA/AA/VOL.II/177

5th October, 2023

AUDITOR'S GENERAL CERTIFICATION
BAKURA LOCAL GOVERNMENT ACCOUNTS

We have audited the 2022 Accounts of Bakura 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 Bakura 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.



BAKURA LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2022

ANNUAL BUDGET 2022 ₦	NOTES	ACTUAL 2022 ₦	ACTUAL 2021 ₦
CashFlows from Operating Activities:			
<u>Receipts:</u>			
1,450,368,840	Statutory Allocation	1,319,814,060	1,229,897,273
685,549,340	Value Added Tax (VAT)	857,699,917	702,508,466
-	Excess Paris Club Refund	-	-
-	Other Receipts	187,851,317	143,318,706
	Transfer from other Government Agencies	379,751,886	-
	Other Transfers	5,962,249	35,724,193
2,135,918,180	Sub-Total- Statutory Allocation	2,751,079,429	2,111,448,637
<u>Independent Revenue (IGR)</u>			
1,000,130	Direct Taxes	-	-
-	Rates	3,255,870	7,613,150
16,683,800	Licences	1,227,980	1,873,880
-	Mining Rents	-	-
-	Royalties	-	-
12,276,450	Fees	2,186,691	4,321,120
1,208,820	Fines	1,367,810	2,273,510
300,000	Sales	-	-
8,116,000	Earnings	5,829,502	10,361,620
-	Sales/Rent of Government Buildings	-	-
-	Sales/Rent on Lands and Others	1,228,320	1,449,900
-	Repayments- General	-	-
-	Investment income	-	-
-	Interest Earned	212,830	1,431,980
-	Re-Imbursement/Miscellaneous Reciept	-	-
39,585,200	Sub-Total-Independent Revenue	15,309,003	29,325,160
<u>Other Revenue Sources of the L/Govt.</u>			
2,175,503,380	Total Receipts	2,766,388,432	2,140,773,797



BAKURA LOCAL GOVERNMENT

ANNUAL BUDGET 2022 ₦		NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
	<u>Payments:</u>			
331,734,040	Personnel Costs (Incl. Salaries on CRF Charges):	6	218,536,089	268,720,959
404,100,000	Overhead Charges:	7	411,210,504	366,999,318
547,214,290	Consolidated Revenue Fund Charges	8	581,811,242	488,969,076
89,000,000	CRF Charges- Public debt charges	9	291,132,449	163,468,434
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	24,811,643	62,994,194
	Transfers to Others	11	19,946,008	7,859,322
1,372,048,330	Total Payments		1,547,447,935	1,359,011,303
803,455,050	Net Cash Flow from Operating Activities		1,218,940,497	781,762,494
	<u>CashFlows from Investment Activities:</u>			
255,000,000	Capital Expenditure: Administrative Sector:	12	103,698,776	83,337,326
715,000,000	Capital Expenditure: Economic Sector:	12	37,385,142	25,632,349
321,455,050	Capital Expenditure: Social Service Sector:	12	146,432,327	34,231,259
	Capital Expenditure: Funded from Aids and Grants:			
1,291,455,050	Net Cash Flow from Investment Activities:		287,516,244	143,200,935
	<u>CashFlows from Financing Activities:</u>			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	-	119,080,643
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shortterm Loan)	13	119,080,643	23,816,129
(512,000,000)	Repayment of External Loans (Including Servicing)		(1,011,226,072)	(765,475,141)
	Repayment of FGN/Treasury Bonds/FAAC Deduction		-	(55,182,325)
	Repayment of Loans from Other Funds			
488,000,000	Net Cash Flows from Financing Activities:		(892,145,429)	(677,760,694)



BAKURA 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		39,278,823	(39,199,134)
Cash & Its Equivalent as at 1st January		25,371,243	64,570,377
- Cash & Its Equivalent as at 31st December		64,650,067	25,371,243



BAKURA LOCAL GOVERNMENT

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

	NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
ASSETS:-			
<u>Liquid Assets:-</u>			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	597,197	137,825
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	64,052,870	64,432,551
TOTAL LIQUID ASSETS		64,650,067	64,570,375
<u>Investments and Other Cash Assets:</u>			
Local Government Investments	16	114,142,699	108,188,667
Imprest			
Advances	17	67,282,850	67,282,850
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		181,425,549	175,471,517
TOTAL ASSETS		246,075,616	240,041,892



BAKURA LOCAL GOVERNMENT

	NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund	18	64,650,067	25,371,243
Capital Development Fund			
Trust & Other Public Funds		117,372,679	150,238,099
<u>TOTAL PUBLIC FUNDS</u>		182,022,746	175,609,342
<u>EXTERNAL AND INTERNAL LOANS</u>			
External Loans: LGC			
LGC Bonds & Treasury Bonds			
Nigerian Treasury Bills (NTB)			
<u>Development Loan Stock</u>			
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds			
<u>TOTAL EXTERNAL AND INTERNAL LOANS</u>		-	-
<u>OTHER LIABILITIES</u>			
Deposits:-	19	64,052,870	64,432,551
<u>TOTAL LIABILITIES</u>		246,075,616	240,041,892



BAKURA 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 %
64,570,377	Opening Balance:	25,371,243				
	<u>ADD: REVENUE</u>					
1,229,897,273	Statutory Allocation	1,319,814,060	1,450,368,840	1,450,368,840		48
702,508,466	Value Added Tax Allocation	857,699,917	685,549,340	685,549,340		31
-	Excess Paris Club Refund		-	-		-
143,318,706	Other Receipts	187,851,317	-	-		7
-	Transfer from other Government Agencies	379,751,886	-	-		14
35,724,193	Other Transfers	5,962,249	-	-		0
2,176,019,014	Sub-Total-Statutory Allocation	2,776,450,672	2,135,918,180	2,135,918,180	-	99
	Independent Revenue (IGR)					
-	Direct Taxes	-	1,000,130	1,000,130		-
7,613,150	Rates	3,255,870	-	-		21
1,873,880	Licences	1,227,980	16,683,800	16,683,800		8
-	Mining Rents	-	-	-		-
-	Royalties	-	-	-		-
4,321,120	Fees	2,186,691	12,276,450	12,276,450		14
2,273,510	Fines	1,367,810	1,208,820	1,208,820		9
-	Sales	-	300,000	300,000		-
10,361,620	Earnings	5,829,502	8,116,000	8,116,000		38
-	Sales/Rent of Government Buildings	-	-	-		-
1,449,900	Sales/Rent on Lands and Others	1,228,320	-	-		8
-	Repayments- General	-	-	-		-
-	Investment income	-	-	-		-
1,431,980	Interest Earned	212,830	-	-		1
-	Re-Imbursement/Miscellaneous Receipt	-	-	-		-
29,325,160	Sub-Total-Independent Revenue	15,309,003	38,585,070	39,585,200	-	100
	Other Revenue Sources of the L/Govt.					
2,205,344,174	TOTAL REVENUE	2,791,759,675	2,174,503,250	2,175,503,380	-	100



BAKURA 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>							
268,720,959	Personnel Costs (Incl.Salaries on CRF Charges):	6	218,536,089	331,734,040	331,734,040		66
366,999,318	Overhead Charges:	7	411,210,504	404,100,000	404,100,000		102
488,969,076	Consolidated Revenue Fund Charges	8	581,811,242	547,214,290	547,214,290		106
163,468,434	CRF Charges- Public debt charges	9	291,132,449	89,000,000	89,000,000		327
	Subvention to Parastatals						
62,994,194	Other Transfers to Government Agencies	10	24,811,643	-			
7,859,322	Transfers to Others	11	19,946,008	-			
<u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u>							
765,475,141	Repayments: External Loans: LGC		1,011,226,072	512,000,000	512,000,000		198
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						
2,179,668,768	TOTAL EXPENDITURE:		2,558,674,007	1,884,048,330	1,884,048,330	-	136
25,675,406	OPERATING BALANCE:		233,085,668	290,454,920	291,455,050	-	80
<u>APPROPRIATIONS/TRANSFERS:</u>							
143,200,935	Transfer to Capital Development Funds:		287,516,244	1,291,455,050	1,291,455,050	-	22
143,200,935	Closing Balance:		287,516,244	1,291,455,050	1,291,455,050	-	22



BAKURA 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 BUDGET 2022 ₦	PERF. ON TOTAL %
	Opening Balance:						
25,675,406	Transfer from Consolidated Revenue Fund:		233,085,668	291,455,050	291,455,050	-	66
	Aid and Grants						
142,896,772	External Loans: LGC		119,080,643	1,000,000,000	1,000,000,000		34
	LGC Bonds & Treasury Bonds						
	Nigerian Treasury Bills (NTB)						
	Development Loan Stock						
	Other Internal Loans (Promissory Notes)						
	Internal Loans from Other Funds						
168,572,178	TOTAL REVENUE AVAILABLE:		352,166,311	1,291,455,050	1,291,455,050	-	100
	LESS: CAPITAL EXPENDITURE:						
83,337,326	Capital Expenditure: Administrative Sector:	12	103,698,776	255,000,000	255,000,000		41
25,632,349	Capital Expenditure: Economic Sector:	12	37,385,142	715,000,000	715,000,000		5
34,231,259	Capital Expenditure: Social Service Sector:	12	146,432,327	321,455,050	321,455,050		46
	Capital Expenditure: Funded from Aids and Grants:						
143,200,935	TOTAL CAPITAL EXPENDITURE		287,516,244	1,291,455,050	1,291,455,050	-	91
	Intangible Assets						
25,371,243	CLOSING BALANCE		64,650,067	-	-	-	



BAKURA 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	1,319,814,060	1,229,897,273	1,450,368,840	(130,554,780)
	- Excess Crude Oil				-
		1,319,814,060	1,229,897,273	1,450,368,840	(130,554,780)
2	OTHER RECEIPTS				
	- Share of Ecology Funds	42,660,310	34,073,996		42,660,310
	- Share of Exchange Gains Difference	5,095,406	17,141,917		5,095,406
	- Distribution of Non-oil Excess Account	93,090,461	78,391,967		93,090,461
	- Share of Excess Bank Charges Recovered	4,117,691	1,509,877		4,117,691
	- Share of Electronic Money Transfer Levy	42,887,449			42,887,449
	- Share of Forex Equalization		3,356,647		-
	- Share of Solid Minerals		1,692,247		-
	- Distribution of FAAC Deduction		7,152,055		
		187,851,317	143,318,706	-	187,851,317
3	TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	- Office of the Accountant General of the Federation (OAGF)	376,734,680	-		376,734,680
	- Zamfara State Government Sub-Treasury	3,017,206			3,017,206
		379,751,886	-	-	379,751,886
4	OTHER TRANSFERS				
	- Cash Deposit Sanusi	2,263			2,263
	- Abubakar S/Fawa Dambo	5,954			5,954
	- Nasiru Bello Cash Deposit	1,488,508			1,488,508
	- Ahmad Cash Deposit	2,977,016			2,977,016
	- Shehu Sani Cash Deposit	1,488,508			1,488,508
	- Breed Seeds Nigeria Limited		5,954,032		-
	- Masak Global Concept		29,770,161		-
		5,962,249	35,724,193	-	5,962,249



BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
5	INDEPENDENT REVENUE (IGR)				
	- Direct Taxes	-	-	1,000,130	(1,000,130)
	- Rates	3,255,870	7,613,150		3,255,870
	- Licences	1,227,980	1,873,880	16,683,800	(15,455,820)
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	2,186,691	4,321,120	12,276,450	(10,089,759)
	- Fines	1,367,810	2,273,510	1,208,820	158,990
	- Sales	-	-	300,000	(300,000)
	- Earnings	5,829,502	10,361,620	8,116,000	(2,286,498)
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	1,228,320	1,449,900		1,228,320
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned	212,830	1,431,980		212,830
	- Re-Imbursement/Miscellaneous Receipt	-	-		-
		15,309,003	29,325,160	39,585,200	(24,276,197)
6	PERSONNEL COST				
	- Office of the Chairman	5,648,028	9,633,113	21,280,180	15,632,152
	- Office of the Vice Chairman	-	3,281,659	4,398,970	4,398,970
	- Adviser/Assistant to the Chairman/V. Chairman	41,463,052	25,774,540		(41,463,052)
	- Office of the Secretary	3,133,608	3,098,590	11,112,010	7,978,402
	- Internal Audit	-	-		-
	- The Council	-	-	72,534,300	72,534,300
	- Personnel Management	30,264,864	62,486,535	49,713,710	19,448,846
	- Agric and Natural Resources	33,179,908	31,374,136	51,811,030	18,631,122
	- Finance & Supply	16,398,996	17,754,888	35,960,310	19,561,314
	- Planning, Research & Statistics	-	-	2,519,420	2,519,420
	- Works & Housing	15,974,124	15,466,019	28,928,670	12,954,546
	- Primary Health Care Services	31,378,967	52,422,686		(31,378,967)
	- Traditional Offices	8,393,420	7,015,250	20,922,000	12,528,580
	- Social & Community Development	32,701,122	40,413,543	32,553,440	(147,682)
		218,536,089	268,720,959	331,734,040	113,197,951



BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
7	OVERHEAD COST				
	- Office of the Chairman	31,509,346	29,753,854	31,500,000	(9,346)
	- Office of the Vice Chairman	6,483,150	4,840,500	13,600,000	7,116,850
	- Adviser/Assistant to the Chairman/V. Chairman	5,698,250	-		
	- Office of the Secretary	5,238,190	5,934,416	17,200,000	11,961,810
	- Internal Audit	2,150,380	-		
	- The Council	8,130,670	14,065,439	29,000,000	20,869,330
	- Personnel Management	74,143,662	69,911,596	51,900,000	(22,243,662)
	- Agric and Natural Resources	6,334,271	4,525,849	22,200,000	15,865,729
	- Finance & Supply	25,171,674	21,976,438	36,000,000	10,828,326
	- Planning, Research & Statistics	1,634,260	-	15,500,000	
	- Works & Housing	5,080,250	6,031,518	34,500,000	29,419,750
	- Primary Health Care Services	15,530,444	18,492,939		(15,530,444)
	- Traditional Offices	1,409,740	862,830		(1,409,740)
	- Social & Community Development	222,696,216	190,603,939	152,700,000	(69,996,216)
	- Miscellaneous	-			-
		411,210,504	366,999,318	404,100,000	(13,127,614)
8	CONSOLIDATED REVENUE FUND CHARGES				
	- Primary School Teachers Salary	228,481,772	252,024,527	267,000,000	38,518,228
	- Training Fund	9,915,105	7,549,082	15,000,000	5,084,895
	- Contribution to Emirate Council	48,554,754	42,866,174	65,000,000	16,445,246
	- Contribution to Pension Funds	82,500,000	85,714,286	85,714,290	3,214,290
	- Common Services	23,364,093	23,771,047	32,500,000	9,135,907
	- Agency for Mass Education Salary	27,078,206	26,673,504	27,000,000	(78,206)
	- Primary Health Care Staff Salary	54,370,456	50,370,456	55,000,000	629,544
	- 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)
		581,811,242	488,969,076	547,214,290	(34,596,952)



BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
9	CRF CHARGES- PUBLIC DEBT CHARGES				
	- Short Term Borrowings	224,364,384	98,959,518		(224,364,384)
	- Withholding Tax	5,954,032	2,108,505	15,000,000	9,045,968
	- Value Added Tax (V.A.T FIRS)	5,954,032	2,108,505	15,000,000	9,045,968
	- Others/Taxes	8,592,367	1,054,253	19,000,000	10,407,633
	- Pay as You Earn (PAYE)	18,712,407	15,495,488	30,000,000	11,287,593
	- Water Rate	3,734,200	3,848,400		(3,734,200)
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme			10,000,000	10,000,000
	- Union Dues	7,327,348	4,852,919		(7,327,348)
	- Party Contributory Scheme	4,537,888	4,750,004		(4,537,888)
	- Housing Funds (NHF)	5,125,078	7,977,666		(5,125,078)
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	6,830,713	22,313,176		(6,830,713)
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		291,132,449	163,468,434	89,000,000	(202,132,449)
10	OTHER TRANSFERS TO GOVERNMENT AGENCIES				
	- Ministry of Forestry & L/D	714,484			
	- Directorate for Islamic Organisation	3,393,798			
	- Local Government Pension Board	1,190,806			
	- Ministry of Security and Home Affairs	11,878,294	29,213,459		(11,878,294)
	- Federal Inland Revenue Service (V.A.T)	2,679,314	1,488,508		(2,679,314)
	- Federal Inland Revenue Service (W.H.T)	2,679,314	1,488,508		(2,679,314)
	- Zamfara State Ministry of Justice	2,275,631	2,237,284		(2,275,631)
	- Zamfara Secretary to State Government (H.A.D)		10,240,935		-
	- Zamfara State Universal Basic Education (U.B.E)		1,890,643		-
	- Zamfara State Internal Revenue Service (I.R.S)		2,977,016		-
	- Zamfara State Zakat & Endowment Board		654,944		-
	- Zamfara State Local Government Service Commission		297,702		-
	- Permanent Secretary (MLGA)		12,505,195		-
		24,811,643	62,994,194	-	(19,512,554)

.....Director of Finance Supply



BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
11	TRANSFERS TO OTHERS				
	- Anti Thuggery Standing Committee				-
	- House Committee on Local Government				-
	- U.B.A				-
	- Algon	1,488,508	5,001,387		(1,488,508)
	- KC Group	5,954,032	1,190,806		(5,954,032)
	- LG Secretaries Forum	11,908,064	833,565		(11,908,064)
	- LG Director Administration Forum	595,403	833,565		(595,403)
		19,946,008	7,859,322	-	(19,946,008)
12	CAPITAL EXPENDITURE				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	82,960,096	67,833,216	225,000,000	142,039,904
	- Construction/Provision of Fixed Assets	19,369,062	13,472,132	30,000,000	10,630,938
	- Rehabilitation/Repairs of Fixed Assets	1,369,618	2,031,978		(1,369,618)
	- Preservation of Environment	-	-		-
		103,698,776	83,337,326	255,000,000	151,301,224
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	9,526,451	416,782	45,000,000	35,473,549
	- Construction/Provision of Fixed Assets	27,811,058	24,267,119	610,000,000	582,188,942
	- Rehabilitation/Repairs of Fixed Assets	47,632	948,448	45,000,000	44,952,368
	- Preservation of Environment	-	-	15,000,000	15,000,000
		37,385,142	25,632,349	715,000,000	677,614,858
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	94,269,893	59,540	75,000,000	(19,269,893)
	- Construction/Provision of Fixed Assets	32,693,631	21,609,061	166,455,050	133,761,419
	- Rehabilitation/Repairs of Fixed Assets	19,468,803	12,562,658	80,000,000	60,531,197
	- Preservation of Environment	-	-		-
		146,432,327	34,231,259	321,455,050	175,022,723
	TOTAL CAPITAL EXPENDITURE BY SECTOR	287,516,244	143,200,935	1,291,455,050	1,003,938,806



BAKURA 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)	-	119,080,643	1,000,000,000	1,000,000,000
	- Commercial Banks Loans (U.B.A Shortterm Loan)	119,080,643	23,816,129		
		119,080,643	142,896,772	1,000,000,000	1,000,000,000
14	OTHER BANKS OF THE TREASURY				
	- First Bank PLC I	6,810	5,935		
	- First Bank PLC II	32,615	22,082		
	- UBA PLC	530,072	108,017		
	- Fidelity Bank PLC	27,700	1,791		
		597,197	137,825		
15	CASH HELD BY DEPARTMENT & AGENCIES				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	(15,049,849)	15,022		
	ii. Fidelity Bank PLC	-	172		
		(15,049,849)	15,194		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	19,627	119,876		
	ii. Fidelity Bank PLC	-	3,431		
		19,627	123,307		
	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	2,833,713	15,243,875		
	ii. Heritage Bank PLC	18,063	18,066		
	iii. Fidelity Bank PLC	-	302		
		2,851,777	15,262,243		



BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
15	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	2,325	2,325		
	ii. U.B.A II Bank PLC	8,766	187,749		
	iii. Sterling Bank PLC	10,995	10,995		
	iv. Zenith Bank PLC	365,813	1,081,736		
		387,899	1,282,805		
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	75,843,417	47,749,002		
		75,843,417	47,749,002		
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	64,052,870	64,432,551		
16	LOCAL GOVERNMENT INVESTMENTS				
	Ashaka Cement	748,006	748,006		
	T/Mafara Bricks B. Ind.	2,000,000	2,000,000		
	Brightway Solid Minerals Dev. Co.	1,350,000	1,350,000		
	Micro Finance Bank	104,090,661	104,090,661		
	Zamfara State Investment Company	5,954,032			
		114,142,699	108,188,667		



BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
17	ADVANCES				
	Alh Umaru M Tukur	5,811,500	5,811,500		
	Hajia Rabi	5,621,118	5,621,118		
	Lawali M Wada	5,311,140	5,311,140		
	Muhammad Muhammad	4,870,100	4,870,100		
	Gado Hussaini	3,900,118	3,900,118		
	Alh Yahaya Muhammad	5,980,400	5,980,400		
	Abdullahi Dalhatu	4,160,500	4,160,500		
	Alh Isah Tunau	5,701,500	5,701,500		
	AlhLawali Bakura	5,621,117	5,621,117		
	Alh Abdullahi Gatba	5,901,200	5,901,200		
	Alh Bello Bakura	14,404,157	14,404,157		
		67,282,850	67,282,850		
18	CONSOLIDATED REVENUE FUNDS				
	- Opening Balance	25,371,243	64,570,377		
	- Revenue	2,885,469,075	2,283,670,569		
		2,910,840,318	2,348,240,946		
	- Less				
	- Expenditure	2,846,190,251	2,322,869,703		
	- Closing Balance	64,650,067	25,371,243		
19	DEPOSITS				
	- Cash at Hand with MLGCA (JAAC 1)	(15,049,849)	15,194		
	- Cash at Hand with MLGCA (Salary)	19,627	123,307		
	- Cash at Hand with MLGCA (Dev. Saving)	2,851,777	15,262,243		
	- Cash at Hand with MLGCA (Advert Revenue Account)	387,899	1,282,805		
	- Cash at Hand with MLGCA (Contract Finance Loan)	75,843,417	47,749,002		
		64,052,870	64,432,551		



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



The Sole Administrator,
Bakura Local Government,
Zamfara State,
22nd June 2023

RE: CERTIFICATE OF BALANCE ON BAKURA LOCAL GOVERNMENT ACCOUNT

We write to confirm that Bakura Local Government Main Account 2006355554 had a closing balance of (N6,810.36) Six Thousand Eight hundred and Ten Naira Thirty six Kobo Only and her revenue account 2006447476 had a closing balance of (N32,614.94) Thirty Two Thousand Six Hundred and Fourteen Naira Ninety Four Kobo Only as at 31st December 2022

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

Yours Faithfully

For: First Bank of Nigeria Ltd


Authorized Signatory


Authorized Signatory



First Bank of Nigeria Ltd - RC 6250 | An FBN Holdings Company

LH/ZK/0002





ZAMFARA STATE OF NIGERIA
BAKURA 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.
26th May, 2023

Director Finance,
BAKURA LOCAL GOVT COUNCIL
Zamfara State.

Dear Sir,

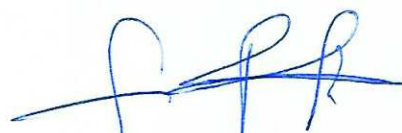
CERTIFICATE OF BALANCE ON ACCOUNT BAKURA LOCAL GOVT COUNCIL We write to confirm that BAKURA LOCAL GOVT COUNCIL **1004108035** the sum of **(530,071.74 Cr)** Five Hundred and Thirty Thousand Seventy One Naira Seventy Four Kobo at 31st December, 2022.

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 Nwagbodo, Alex Alozie, Emem Usonu, Sola Yemi
Non-Executive Directors: Owanari Duke, Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Aladekunle J. J.
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

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



PG: 103022



May 24, 2023

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

Dear Sir,

CERTIFICATE OF BALANCE – BAKURA LOCAL GOVERNMENT COUNCIL
(5680000732)

We write to confirm that account number **5680000732** belonging to Bakura Local Government Council Account had the sum of **Twenty-Seven Thousand Six Hundred and Ninety-Nine Naira, Ninety-Two Kobo only (N27,699.92)** as at December 31 2022.

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

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

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

www.fidelitybank.ng



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



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 Ife Sekibo, Executive Director: Mr Jude Monye
Directors: Mr Adewunmi Ogunsanya, (SAN), Mr Ndutimi Alaibe, Mrs Oluwayemisi Disu.



ZAMFARA STATE OF NIGERIA
BAKURA 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,

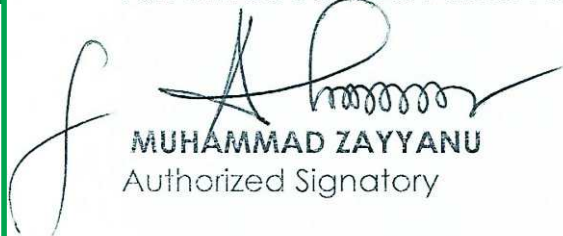
CERTIFICATE OF BALANCE ON ACCOUNT FOR ADVERT REVENUE
ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY-1016293903.

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 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 (Chairman). Oliver Alawuba (GMD/CEO)
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi.
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Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

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ZAMFARA STATE OF NIGERIA
BAKURA 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,
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

www.ubagroup.com



ZAMFARA STATE OF NIGERIA
BAKURA 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
MD:
Mr. Abubakar Suleiman

Executive Directors:
Mr. Tunde Adeola
Mr. Raheem Owodeyi

Non-Executive Directors:
Mr. Olatun Kijero
Mrs. Tolrac Tijani
Mr. Michael Jituboh
Mrs. Folasade Kilaso
Mr. Olatunji Mayaki
Mr. Manish Singh

Independent Directors:
Mr. Michael Ajukwu
Mrs. Olusola Oworu

Sterling Bank Ltd. (RC No 2392)

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



ZAMFARA STATE OF NIGERIA
BAKURA 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 Ibidapo-Obe Ogunfowora (Ph.D)
Peter Olatunde Bamkole (Ph.D) | Mr. Chuks Emma Okoh



ZAMFARA STATE OF NIGERIA
BAKURA 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 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 (Chairman). Oliver Alawuba (GMD/CEO)
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwagbodo, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi.
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Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

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