



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



HON. AMINU MUDI TSAFE
Sole Administrator
Tsafe Local Government, Zamfara State



TSAFE 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- 34



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



ZAMFARA STATE OF NIGERIA
TSAFE LOCAL GOVERNMENT

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

TSF/AA/VOL.II/57

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

Hon. Aminu Mudi Tsafe
Sole Administrator.



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



ZAMFARA STATE OF NIGERIA
TSAFE LOCAL GOVERNMENT

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

TSF/AA/VOL.II/56

31st August, 2023

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

We have prepared the Local Government Accounts, together with accompanying schedules as set out on page 6 – 34 for the year ended 31st December, 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. Sani Wakili Tsafe
Director Finance & Supply



All Correspondence to be address to Office of the Executive Chairman



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

LGA/AA/VOL.II/188

5th October, 2023

AUDITOR'S GENERAL CERTIFICATION
TSafe LOCAL GOVERNMENT ACCOUNTS

We have audited the 2022 Accounts of Tsafe Local Government Council set out on page 6 – 34 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 5.

DIRECTOR OF FINANCE AND AUDITOR GENERAL FOR LOCAL GOVERNMENT RESPONSIBILITIES

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

BASIS OF OPINION

The audit was conducted in compliance with section 98 of the Local Government law 2012 of Zamfara State of Nigeria and Chapter 39.1 of the Financial Memoranda for Local Governments. The audit was also conducted in accordance with Generally Accepted Auditing Standards for Public Sector Accounts and in compliance with the provision of International Organization of Supreme Audit Institutions INTOSAI. An audit includes examination on test basis of evidence relevant to the figures 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 Tsafe 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.



TSAFE 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>			
1,869,873,030	Statutory Allocation	1,560,767,642	1,455,655,597
797,736,930	Value Added Tax (VAT)	993,754,540	815,599,536
-	Excess Paris Club Refund	-	-
-	Other Receipts	221,267,446	168,178,149
	Transfer from other Government Agencies	449,081,786	-
	Other Transfers	7,050,754	42,246,227
2,667,609,960	Sub-Total- Statutory Allocation	3,231,922,169	2,481,679,509
<u>Independent Revenue (IGR)</u>			
-	Direct Taxes	-	-
1,780,000	Rates	-	-
-	Licences	1,840,000	3,881,650
10,179,320	Mining Rents	7,452,670	8,733,582
-	Royalties	-	-
-	Fees	-	-
7,750,420	Fines	25,120	708,600
920,000	Sales	841,260	2,020,000
1,300,000	Earnings	-	-
7,073,000	Sales/Rent of Government Buildings	9,968,050	12,203,350
-	Sales/Rent on Lands and Others	-	-
-	Repayments- General	-	-
-	Investment income	-	-
-	Interest Earned	-	-
-	Re-Imbursement/Miscellaneous Receipt	-	-
29,002,740	Sub-Total-Independent Revenue	20,127,100	27,547,182
Other Revenue Sources of the L/Govt.			
2,696,612,700	Total Receipts	3,252,049,269	2,509,226,691



TSAFE LOCAL GOVERNMENT

ANNUAL BUDGET 2022 ₦	NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<u>Payments:</u>			
316,741,380 Personnel Costs (Incl.Salaries on CRF Charges):	6	159,944,800	278,809,463
460,100,000 Overhead Charges:	7	460,650,972	387,972,040
699,088,530 Consolidated Revenue Fund Charges	8	739,235,262	654,276,687
152,170,000 CRF Charges- Public debt charges	9	454,214,072	181,865,833
Subvention to Parastatals			
Other Operating Activities			
- Other Transfers to Government Agencies	10	29,341,413	74,494,812
Transfers to Others	11	23,587,477	9,294,170
1,628,099,910 Total Payments		1,866,973,995	1,586,713,005
1,068,512,790 Net Cash Flow from Operating Activities		1,385,075,274	922,513,687
<u>CashFlows from Investment Activities:</u>			
320,000,000 Capital Expenditure: Administrative Sector:	12	115,888,765	98,551,914
863,512,790 Capital Expenditure: Economic Sector:	12	41,399,977	30,311,953
385,000,000 Capital Expenditure: Social Service Sector:	12	173,165,937	40,480,734
Capital Expenditure: Funded from Aids and Grants:			
1,568,512,790 Net Cash Flow from Investment Activities:		330,454,679	169,344,601
<u>CashFlows from Financing Activities:</u>			
Proceeds from Aids and Grants			
1,000,000,000 Proceeds from External Loan	13	-	140,820,757
Proceeds from Internal Loans: FGN/Treasury B.:			
Proceeds from Loans (Shortterm Loan)	13	140,820,757	28,164,151
(500,000,000) Repayment of External Loans (Including Servicing)		(1,195,841,884)	(917,304,924)
Repayment of FGN/Treasury Bonds/FAAC Dedeuction		-	(55,182,325)
Repayment of Loans from Other Funds			
500,000,000 Net Cash Flows from Financing Activities:		(1,055,021,127)	(803,502,341)



TSAFE 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	(400,533)	(50,333,255)
Cash & Its Equivalent as at 1st January	76,300,939	126,634,194
- Cash & Its Equivalent as at 31st December	75,900,406	76,300,939



TSAFE 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	153,640	105,176
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	75,746,766	76,195,763
TOTAL LIQUID ASSETS		75,900,406	76,300,940
<u>Investments and Other Cash Assets:</u>			
Local Government Investments	16	120,216,385	113,175,347
Imprest			
Advances	17	36,618,434	36,618,434
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		156,834,819	149,793,781
TOTAL ASSETS		232,735,225	226,094,721



TSAFE LOCAL GOVERNMENT

	NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund	18	75,900,406	76,300,939
Capital Development Fund			
Trust & Other Public Funds		81,088,053	73,598,018
<u>TOTAL PUBLIC FUNDS</u>		156,988,459	149,898,957
<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	75,746,766	76,195,763
<u>TOTAL LIABILITIES</u>		232,735,225	226,094,721



TSAFE 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 2021 %
126,634,194	Opening Balance:	76,300,939				
	ADD: REVENUE					
1,455,655,597	Statutory Allocation	1,560,767,642	1,869,873,030	1,869,873,030		47
815,599,536	Value Added Tax Allocation	993,754,540	797,736,930	797,736,930		30
	Excess Paris Club Refund		-			-
168,178,149	Other Receipts	221,267,446	-			7
-	Transfer from other Government Agencies	449,081,786	-			14
42,246,227	Other Transfers	7,050,754	-			0
2,608,313,703	Sub-Total-Statutory Allocation	3,308,223,108	2,667,609,960	2,667,609,960	-	98
	Independent Revenue (IGR)					
-	Direct Taxes	-	1,780,000	1,780,000		-
3,881,650	Rates	1,840,000	-	-		9
8,733,582	Licences	7,452,670	10,179,320	10,179,320		37
-	Mining Rents	-	-	-		-
-	Royalties	-	-	-		-
708,600	Fees	25,120	7,750,420	7,750,420		0
2,020,000	Fines	841,260	920,000	920,000		4
-	Sales	-	1,300,000	1,300,000		-
12,203,350	Earnings	9,968,050	7,073,000	7,073,000		50
-	Sales/Rent of Government Buildings	-	-	-		-
-	Sales/Rent on Lands and Others	-	-	-		-
-	Repayments- General	-	-	-		-
-	Investment income	-	-	-		-
-	Interest Earned	-	-	-		-
-	Re-Imbursement/Miscellaneous Receipt	-	-	-		-
27,547,182	Sub-Total-Independent Revenue	20,127,100	29,002,740	29,002,740	-	100
	Other Revenue Sources of the L/Govt.					
2,635,860,885	TOTAL REVENUE	3,328,350,208	2,696,612,700	2,696,612,700	-	100



TSAFE 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>						
278,809,463	Personnel Costs (Incl. Salaries on CRF Charges):	6	159,944,800	316,741,380	316,741,380	50
387,972,040	Overhead Charges:	7	460,650,972	460,100,000	460,100,000	100
654,276,687	Consolidated Revenue Fund Charges	8	739,235,262	699,088,530	699,088,530	106
181,865,833	CRF Charges- Public debt charges	9	454,214,072	152,170,000	152,170,000	298
	Subvention to Parastatals					
74,494,812	Other Transfers to Government Agencies	10	29,341,413	-		
9,294,170	Transfers to Others	11	23,587,477	-		
<u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u>						
917,304,924	Repayments: External Loans: LGC		1,195,841,884	500,000,000	500,000,000	239
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					
2,559,200,254	TOTAL EXPENDITURE:		3,062,815,879	2,128,099,910	2,128,099,910	- 144
76,660,632	OPERATING BALANCE:		265,534,329	568,512,790	568,512,790	- 47
<u>APPROPRIATIONS/TRANSFERS:</u>						
169,344,601	Transfer to Capital Development Funds:		330,454,679	1,568,512,790	1,568,512,790	- 21
169,344,601	Closing Balance:		330,454,679	1,568,512,790	1,568,512,790	- 21



TSAFE 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:						
76,660,632	Transfer from Consolidated Revenue Fund: Aid and Grants		265,534,329	568,512,790	568,512,790	-	47
168,984,908	External Loans: LGC LGC Bonds & Treasury Bonds Nigerian Treasury Bills (NTB) Development Loan Stock Other Internal Loans (Promissory Notes) Internal Loans from Other Funds		140,820,757	1,000,000,000	1,000,000,000		14
245,645,540	TOTAL REVENUE AVAILABLE:		406,355,085	1,568,512,790	1,568,512,790	-	61
	LESS: CAPITAL EXPENDITURE:						
98,551,914	Capital Expenditure: Administrative Sector:	12	115,888,765	320,000,000	320,000,000		36
30,311,953	Capital Expenditure: Economic Sector:	12	41,399,977	863,512,790	863,512,790		5
40,480,734	Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants:	12	173,165,937	385,000,000	385,000,000		45
169,344,601	TOTAL CAPITAL EXPENDITURE		330,454,679	1,568,512,790	1,568,512,790	-	86
	Intangible Assets						
76,300,939	CLOSING BALANCE		75,900,406	-	-	-	



TSAFE 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	1,560,767,642	1,455,655,597	1,869,873,030	(309,105,388)
	- Excess Crude Oil				-
		1,560,767,642	1,455,655,597	1,869,873,030	(309,105,388)
2	OTHER RECEIPTS				
	- Share of Ecology Funds	50,448,646	40,294,760		50,448,646
	- Share of Exchange Gains Difference	6,025,656	20,271,454		6,025,656
	- Distribution of Non-oil Excess Account	110,085,643	92,703,699		110,085,643
	- Share of Excess Bank Charges Recovered	4,869,443	1,785,529		4,869,443
	- Share of Electronic Money Transfer Levy	49,838,060			49,838,060
	- Share of Forex Equalization		3,969,458		-
	- Share of Solid Minerals		2,001,194		-
	- Distribution of FAAC Deduction		7,152,055		-
		221,267,446	168,178,149	-	221,267,446
3	TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	- Office of the Accountant General of the Federation (OAGF)	445,513,740	-		445,513,740
	- Zamfara State Government Sub-Treasury	3,568,046			3,568,046
		449,081,786	-	-	449,081,786
4	OTHER TRANSFERS				
	- Cash Deposit Sanusi	2,676			2,676
	- Abubakar S/Fawa Dambo	7,041			7,041
	- Nasiru Bello Cash Deposit	1,760,259			1,760,259
	- Ahmad Cash Deposit	3,520,519			3,520,519
	- Shehu Sani Cash Deposit	1,760,259			1,760,259
	- Breed Seeds Nigeria Limited		7,041,038		-
	- Masak Global Concept		35,205,189		-
		7,050,754	42,246,227	-	7,050,754



TSAFE LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
5	INDEPENDENT REVENUE (IGR)				
	- Direct Taxes	-	-	1,780,000	
	- Rates	1,840,000	3,881,650		1,840,000
	- Licences	7,452,670	8,733,582	10,179,320	(2,726,650)
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	25,120	708,600	7,750,420	(7,725,300)
	- Fines	841,260	2,020,000	920,000	(78,740)
	- Sales	-	-	1,300,000	(1,300,000)
	- Earnings	9,968,050	12,203,350	7,073,000	2,895,050
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	-	-		-
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned	-	-		-
	- Re-Imbursement/Miscellaneous Receipt	-	-		-
		20,127,100	27,547,182	29,002,740	(7,095,640)
6	PERSONNEL COST				
	- Office of the Chairman	5,648,028	5,484,551	21,280,180	15,632,152
	- Office of the Vice Chairman	-	600,000	16,460,870	16,460,870
	- Adviser/Assistant to the Chairman/V. Chairman	49,807,160	37,777,778		(49,807,160)
	- Office of the Secretary	3,133,608	3,300,919	11,112,010	7,978,402
	- Internal Audit				-
	- The Council			83,438,880	83,438,880
	- Personnel Management	16,124,132	65,803,571	35,286,870	19,162,738
	- Agric and Natural Resources	12,752,260	28,675,067	31,215,060	18,462,800
	- Finance & Supply	12,135,496	17,027,558	27,799,230	15,663,734
	- Planning, Research & Statistics			616,250	616,250
	- Works & Housing	11,490,072	12,188,996	18,875,080	7,385,008
	- Primary Health Care Services	26,786,808	76,080,030		(26,786,808)
	- Traditional Offices	7,916,800	6,487,600	33,660,000	25,743,200
	- Social & Community Development	14,150,436	25,383,393	36,996,950	22,846,514
		159,944,800	278,809,463	316,741,380	156,796,580



TSAFE LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
7	OVERHEAD COST				
	- Office of the Chairman	34,200,244	29,239,002	43,000,000	8,799,756
	- Office of the Vice Chairman	5,814,180	3,642,813	15,200,000	9,385,820
	- Adviser/Assistant to the Chairman/V. Chairman	-	-		
	- Office of the Secretary	5,808,960	8,396,990	13,700,000	7,891,040
	- Internal Audit	1,014,390	-		(1,014,390)
	- The Council	7,299,630	17,588,123	40,000,000	32,700,370
	- Personnel Management	86,438,787	69,824,461	49,000,000	(37,438,787)
	- Agric and Natural Resources	8,160,251	13,033,922	27,000,000	18,839,749
	- Finance & Supply	31,160,097	21,956,371	56,000,000	24,839,903
	- Planning, Research & Statistics	3,013,300	-	13,500,000	10,486,700
	- Works & Housing	9,394,970	11,368,011	36,500,000	27,105,030
	- Primary Health Care Services	10,538,597	23,210,622		(10,538,597)
	- Traditional Offices	3,114,920	4,689,721		(3,114,920)
	- Social & Community Development	254,692,646	185,022,005	166,200,000	(88,492,646)
	- Miscellaneous	-			-
		460,650,972	387,972,040	460,100,000	(550,972)
8	CONSOLIDATED REVENUE FUND CHARGES				
	- Primary School Teachers Salary	295,838,660	313,506,849	330,000,000	34,161,340
	- Training Fund	11,594,864	8,639,399	12,000,000	405,136
	- Contribution to Emirate Council	56,897,598	50,847,012	65,374,240	8,476,642
	- Contribution to Pension Funds	82,500,000	85,714,286	85,714,290	3,214,290
	- Common Services	27,395,271	28,286,213	30,000,000	2,604,729
	- Agency for Mass Education Salary	38,086,296	39,907,212	41,000,000	2,913,704
	- Primary Health Care Staff Salary	119,375,716	127,375,716	135,000,000	15,624,284
	- 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)
		739,235,262	654,276,687	699,088,530	(40,146,732)



TSAFE LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
9	CRF CHARGES- PUBLIC DEBT CHARGES				
	- Short Term Borrowings	391,748,062	110,457,596		(391,748,062)
	- Withholding Tax	7,041,038	2,108,505	12,000,000	4,958,962
	- Value Added Tax (V.A.T FIRS)	7,041,038	2,108,505	27,670,000	20,628,962
	- Others/Taxes	10,161,044	1,054,253	25,000,000	14,838,956
	- Pay as You Earn (PAYE)	11,504,576	22,497,469	17,500,000	5,995,424
	- Water Rate	3,861,900	4,046,100		(3,861,900)
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme			21,000,000	21,000,000
	- Union Dues	5,031,820	5,428,552	13,000,000	7,968,180
	- Party Contributory Scheme	5,128,299	5,247,423		(5,128,299)
	- Housing Funds (NHF)	3,598,856	5,791,821	21,000,000	17,401,144
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)			15,000,000	15,000,000
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	9,097,439	23,125,609		(9,097,439)
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		454,214,072	181,865,833	152,170,000	(302,044,072)
10	OTHER TRANSFERS TO GOVERNMENT AGENCIES:				
	- Ministry of Forestry & L/D	844,925			(844,925)
	- Directorate for Islamic Organisation	4,013,392			(4,013,392)
	- Local Government Pension Board	1,408,208			(1,408,208)
	- Ministry of Security and Home Affairs	14,046,870	34,546,852		(14,046,870)
	- Federal Inland Revenue Service (V.A.T)	3,168,467	1,760,259		(3,168,467)
	- Federal Inland Revenue Service (W.H.T)	3,168,467	1,760,259		(3,168,467)
	- Zamfara State Ministry of Justice	2,691,085	2,645,737		(2,691,085)
	- Zamfara Secretary to State Government (H.A.D)		12,110,585		-
	- Zamfara State Universal Basic Education (U.B.E)		2,235,811		-
	- Zamfara State Internal Revenue Service (I.R.S)		3,520,519		-
	- Zamfara State Zakkat & Endowment Board		774,514		-
	- Zamfara State Local Government Service Commission		352,052		-
	- Permanent Secretary (MLGA)		14,788,223		-
		29,341,413	74,494,812	-	(29,341,413)



TSAFE LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
11	TRANSFERS TO OTHERS:				
	- Anti Thuggery Standing Committee	7,041,038			(7,041,038)
	- House Committee on Local Government	1,760,259			(1,760,259)
	- U.B.A	14,082,076			(14,082,076)
	- Algon	704,104	5,914,472		(704,104)
	- KC Group		1,408,208		-
	- LG Secretaries Forum		985,745		-
	- LG Director Administration Forum		985,745		-
		23,587,477	9,294,170	-	(23,587,477)
12	CAPITAL EXPENDITURE				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	91,363,901	80,217,276	265,000,000	173,636,099
	- Construction/Provision of Fixed Assets	22,905,200	15,931,689	30,000,000	7,094,800
	- Rehabilitation/Repairs of Fixed Assets	1,619,664	2,402,949	25,000,000	23,380,336
	- Preservation of Environment	-	-	-	-
		115,888,765	98,551,914	320,000,000	204,111,235
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	11,265,661	492,873	50,000,000	38,734,339
	- Construction/Provision of Fixed Assets	30,077,988	28,697,478	740,000,000	709,922,012
	- Rehabilitation/Repairs of Fixed Assets	56,328	1,121,602	58,512,790	58,456,462
	- Preservation of Environment	-	-	15,000,000	15,000,000
		41,399,977	30,311,953	863,512,790	822,112,813
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	111,480,400	70,410	110,000,000	(1,480,400)
	- Construction/Provision of Fixed Assets	38,662,387	25,554,148	185,000,000	146,337,613
	- Rehabilitation/Repairs of Fixed Assets	23,023,150	14,856,176	90,000,000	66,976,850
	- Preservation of Environment	-	-	-	-
		173,165,937	40,480,734	385,000,000	211,834,063
	TOTAL CAPITAL EXPENDITURE BY SECTOR	330,454,679	169,344,601	1,568,512,790	1,238,058,111



TSAFE 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)	-	140,820,757	1,000,000,000	1,000,000,000
	- Commercial Banks Loans (U.B.A Shortterm Loan)	140,820,757	28,164,151		
		140,820,757	168,984,908	1,000,000,000	1,000,000,000
14	OTHER BANKS OF THE TREASURY				
	- First Bank PLC	11,591	11,643		
	- UBA PLC I	26,355	85,533		
	- UBA PLC II	111,388	8,000		
	- Fidelity Bank PLC	4,306			
		153,640	105,176		
15	CASH HELD BY DEPARTMENT & AGENCIES				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	(17,797,444)	17,764		
	ii. Fidelity Bank PLC	-	204		
		(17,797,444)	17,968		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	23,210	141,761		
	ii. Fidelity Bank PLC	-	4,057		
		23,210	145,819		



TSAFE LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
15	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	3,351,054	18,026,893		
	ii. Heritage Bank PLC	21,361	21,364		
	iii. Fidelity Bank PLC	-	357		
		3,372,415	18,048,615		
	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	2,749	2,749		
	ii. U.B.A II Bank PLC	10,366	222,025		
	iii. Sterling Bank PLC	13,002	13,002		
	iv. Zenith Bank PLC	432,599	1,279,225		
		458,716	1,517,002		
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	89,689,869	56,466,361		
		89,689,869	56,466,361		
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	75,746,766	76,195,763		
16	LOCAL GOVERNMENT INVESTMENTS				
	Urban Development Bank	720,000	720,000		
	CCNN Sokoto	504,000	504,000		
	Sokoto Cooperative Bank SKL Comm	655,173	655,173		
	Unity Bank (BON)	855,513	855,513		
	Zamfara Fertilizer Co.	2,500,000	2,500,000		
	T/Mafara Bricks B. Ind.	2,500,000	2,500,000		
	Intercontinental Bank	1,350,000	1,350,000		
	Brightway Solid Minerals Dev. Co.	104,090,661	104,090,661		
	Zamfara State Investment Company	7,041,038			
		120,216,385	113,175,347		



TSAFE LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
17	ADVANCES				
	Abdullahi A. Ahmed & Others	2,328,950	2,328,950		
	Yahaya Alhassan Bilbis & Others	3,416,125	3,416,125		
	Siddi Muh'd Yankuzo & Others	3,330,128	3,330,128		
	Kabiru Abdullahi & Others	3,500,000	3,500,000		
	Abdullahi Abubakar & Others	3,130,450	3,130,450		
	Sulaiman Yusuf & Others	2,850,150	2,850,150		
	Lauwali Yahaya 7 Others	3,416,117	3,416,117		
	Alh. Idris Keta & Others	3,500,000	3,500,000		
	Musa Adamu & Others	3,250,100	3,250,100		
	Abdullahi Yahaya & Others	2,150,000	2,150,000		
	Adamu Lauwali & Others	5,746,414	5,746,414		
		36,618,434	36,618,434		
18	CONSOLIDATED REVENUE FUNDS				
	- Opening Balance	76,300,939	126,634,194		
	- Revenue	3,392,870,026	2,678,211,599		
		3,469,170,964	2,804,845,793		
	- Less				
	- Expenditure	3,393,270,558	2,728,544,854		
	- Closing Balance	75,900,406	76,300,939		
19	DEPOSITS				
	- Cash at Hand with MLGCA (JAAC 1)	(17,797,444)	17,968		
	- Cash at Hand with MLGCA (Salary)	23,210	145,819		
	- Cash at Hand with MLGCA (Dev. Saving)	3,372,415	18,048,615		
	- Cash at Hand with MLGCA (Advert Revenue Account)	458,716	1,517,002		
	- Cash at Hand with MLGCA (Contract Finance Loan)	89,689,869	56,466,361		
		75,746,766	76,195,763		



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



FirstBank

Since 1894

Gasau Branch
Canteen Area, P.M.B. 1019, Gasau, Zamfara State, Nigeria
Telephone: +234 063-200243, 200243, 203202. Fax: 063-202251
Website: www.firstbanknigeria.com

06 February, 2023

The Chairman,
Tsafe Local Government,
Tsafe,
Zamfara State.

Dear Sir / Madam,

**CERTIFICATE OF BALANCE ACCOUNT- 2034741353 - TSAFE LOCAL GOVERNMENT
REVENUE**

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

We confirm that the balance as at **31-Dec-2022** is **₦11,591.20** (Eleven Thousand, Five Hundred and Ninety-One Naira, Twenty Kobo)

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

Yours faithfully,

For: **FIRST BANK OF NIGERIA Ltd**


Relationship Manager


Business Manager

FirstBank is regulated by the Central Bank of Nigeria

BOARD OF DIRECTORS: Chairman: Tunde Hassan-Odukale, CEO: Adesola K. Adeduntan, Deputy Managing Director: Ghenga Shobo, Executive Directors: Abdullahi M. Ibrahim, Directors: Uche Nwokedi, Adekunle Sonola, Isiuma Ogodazi, Ebenezer Olufofowose, Ishaya Elijah B. Dodo, UK Eke, Remi Lasaki



First Bank of Nigeria Ltd - RC 62901 An FBN Holdings Company



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



No2 Canteen Road,
Gusau, Zamfara state.
5th January, 2022

Director Finance,
Tsafe Local Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT TSAFE LOCAL GOVT

We write to confirm that TSAFE LOCAL GOVT **1000565607** the sum of
(**26,558.34 Cr**) 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

NAZEEF SALIHU
Authorized Signatory


FRED NDAGANA
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, Caroline Anyanwu.

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



No2 Canteen Road,
Gusau, Zamfara state.
5th January, 2022

Director Finance,
Tsafe Local Government Enue,
Zamfara State.

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT TSAFE LOCAL GOVERNMENT
ENUE**

We write to confirm that TSAFE LOCAL GOVERNMENT ENUE
1000498084 the sum of **(111,388.42 Cr)** 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

NAZEEF SALIHU
Authorized Signatory


FRED NDAGANA
Authorized Signatory

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

Tony O. Elumelu CON (Group Chairman), Amb. Joseph Keshi OON (Vice-Chairman), Kennedy Uzoka (GMD/CEO),
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ZAMFARA STATE OF NIGERIA
TSAFE LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



RC: 103022



January 07 2023

The Honorable Chairman

Tsafe Local Government Council,

Tsafe,

Zamfara State.

CERTIFICATE OF BALANCE- TSAFE LOCAL GOVT.COUNCIL ACCOUNT (5680000835)

We write to confirm that account number **5680000835**, belonging to Tsafe Local Govt. Council had the sum of Four thousand, three hundred and six naira, twenty-five kobo only (N4,306.25) 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.

FOR: FIDELITY BANK PLC

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

www.fidelitybank.ng

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

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



ZAMFARA STATE OF NIGERIA
TSAFE 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),
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ZAMFARA STATE OF NIGERIA
TSAFE 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
TSAFE 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
TSAFE 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
TSAFE 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,

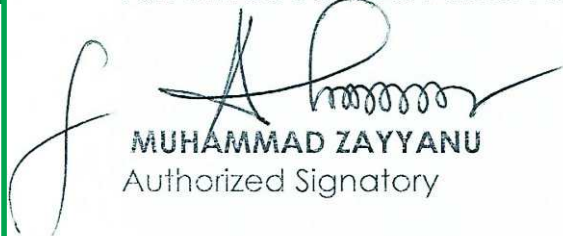
CERTIFICATE OF BALANCE ON ACCOUNT FOR ADVERT REVENUE
ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY-1016293903.

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.
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
TSAFE 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.

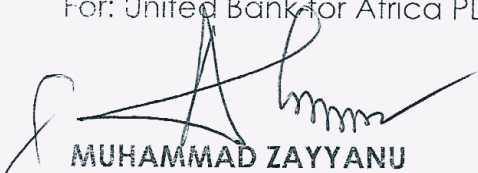
Dear Sir,

**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)
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ZAMFARA STATE OF NIGERIA
TSAFE 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. Olaton Kajero
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
TSAFE 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
TSAFE 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,

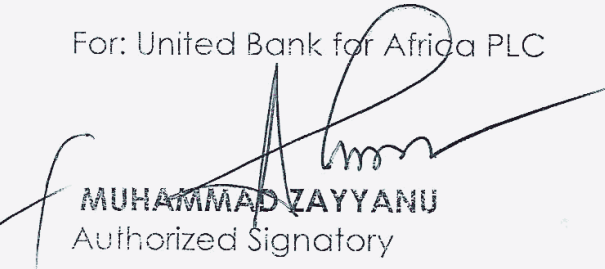
**CERTIFICATE OF BALANCE ON ACCOUNT FOR ZAMFARA STATE LOCAL
GOVERNMENT LOAN REPAYMENT ACCOUNT-1022625648**

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

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Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

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