

His Excellency

DAUDA LAWAL

EXECUTIVE GOVERNOR

ZAMFARA STATE



His Excellency

MALLAM MANI MALLAM MUMINI

DEPUTY GOVERNOR

ZAMFARA STATE



RT. HON. BILYAMINU ISMAIL MORIKI
HONORABLE SPEAKER
ZAMFARA STATE HOUSE OF ASSEMBLY



HON. ENGR. AHMAD GARBA YANDI
HONORABLE COMMISSIONER
MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS



MALLAM GARBA AHMAD GUSAU, FCNA, FCSA
PERMANENT SECRETARY
MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS



HON. ALIYU ADAMU TSAFE
SOLE ADMINISTRATOR
TSAFE LOCAL GOVERNMENT
ZAMFARA STATE



TSAFE LOCAL GOVERNMENT ACCOUNTS FOR THE YEAR ENDED

31ST DECEMBER, 2023

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ZAMFARA STATE OF NIGERIA
TSAFE LOCAL GOVERNMENT

Office Address: Tsafe Local Government Secretariat, Gusau, Zaria Road, Tsafe, Zamfara State

TSF/AA/VOL.II/58 **31st January, 2024**

SOLE ADMINISTRATOR'S REPORT

The Annual Financial Report for the fiscal year 2023 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 incompliance 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 2023 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, 2023 are hereby recommended for public use.

Hon. Dr. Aliyu Adamu Tsafe
Sole Administrator.

All Correspondence to Office of the Executive Chairm

ZAMFARA STATE OF NIGERIA
TSAFE LOCAL GOVERNMENT
Office Address: Tsafe Local Government Secretariat, Gusau, Zaria Road, Tsafe, Zamfara State

TSF/AA/VOL.II/57 **31st January, 2024**

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 – 35 for the year ended 31st December, 2023 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, 2023.

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



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Alh. Sani Wakili Tsafe
Director Finance & Supply

All Correspondence to Office of the Executive Chairm

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

LGA/AA/VOL.II/188 **24th March, 2024**

AUDITOR'S GENERAL CERTIFICATION
TSAFE LOCAL GOVERNMENT ACCOUNTS

We have audited the 2023 Accounts of Tsafe Local Government Council set out on page 6 – 35 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 incompliance with section 98 of the Local Government law 2012 of Zamfara State of Nigeria and Chapter 39.1 of the Financial Memoranda for Local Governments. The audit was also conducted in accordance with Generally Accepted Auditing Standards for Public Sector Accounts and incompliance with the provision of International Organization of Supreme Audit Institutions INTOSAI. An audit includes examination on test basis of evidence relevant to the figures disclose in the Financial Statements. The audit was planned and performed to obtained information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the Financial Statements are free from material mis-statement. In addition, projects and programmes were verified in line with responsibility as required by law, the financial statements have been certified, subject to comments and observation contained in my report.

OPINION

In my opinion, subject to the observation/comments contained in my report, the statements give a true and fair view of the financial transaction of Tsafe Local Government of Zamfara State for the year ended and the financial position as at 31st December, 2023 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, 2023

ANNUAL BUDGET 2023 ₦		NOTES	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	CashFlows from Operating Activities:			
	Receipts:			
1,624,909,460	Statutory Allocation	1	1,316,200,009	1,560,767,642
1,049,255,980	Value Added Tax (VAT)		1,359,384,510	993,754,540
318,066,740	Other Receipts	2	1,073,304,453	221,267,446
	Transfer from other Government Agencies	3	2,112,311	449,081,786
	Other Transfers	4	19,887,713	7,050,754
2,992,232,180	**Sub-Total- Statutory Allocation**		**3,770,888,997**	**3,231,922,169**
	Independent Revenue (IGR)			
-	Direct Taxes	5	-	-
-	Rates	5	-	-
3,000,000	Licences	5	2,200,000	1,840,000
16,543,000	Mining Rents	5	4,972,500	7,452,670
-	Royalties	5	-	-
-	Fees	5	-	-
12,400,000	Fines	5	200,000	25,120
1,048,200	Sales	5	-	841,260
1,610,000	Earnings	5	-	-
10,588,160	Sales/Rent of Government Buildings	5	6,084,220	9,968,050
-	Sales/Rent on Lands and Others	5	-	-
-	Repayments- General	5	-	-
-	Investment income	5	-	-
-	Interest Earned on Fixed Deposits	5	-	-
-	Re-Imbursement/Miscellaneous Reciept	5	4,218,836	-
45,189,360	**Sub-Total-Independent Revenue**		**17,675,556**	**20,127,100**
	Other Revenue Sources of the L/Govt.			
3,037,421,540	**Total Receipts**		**3,788,564,552**	**3,252,049,269**

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Director of Finance and Supply

TSAFE LOCAL GOVERNMENT

ANNUAL BUDGET 2023 ₦		NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	Payments:			
356,542,790	Personnel Costs (Incl.Salaries on CRF Charges):	6	236,429,467	159,944,800
586,200,000	Overhead Charges:	7	562,902,972	460,650,972
639,365,340	Consolidated Revenue Fund Charges	8	622,336,132	739,235,262
140,120,000	CRF Charges- Public debt charges	9	563,638,631	454,214,072
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	114,786,520	29,341,413
	Transfers to Others	11	3,520,519	23,587,477
1,722,228,130	**Total Payments**		**2,103,614,239**	**1,866,973,995**
1,315,193,410	**Net Cash Flow from Operating Activities**		**1,684,950,313**	**1,385,075,274**
	CashFlows from Investment Activities:			
140,000,000	Capital Expenditure: Administrative Sector:	12	581,029,876	115,888,765
937,213,990	Capital Expenditure: Economic Sector:	12	399,483,233	41,399,977
622,979,420	Capital Expenditure: Social Service Sector:	12	587,457,741	173,165,937
	Capital Expenditure: Funded from Aids and Grants:			
1,700,193,410	**Net Cash Flow from Investment Activities:**		**1,567,970,850**	**330,454,679**
	CashFlows from Financing Activities:			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	-	-
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shorterm Loan)	13	211,231,135	140,820,757
(615,000,000)	Repayment of External Loans (Including Servicing)		(285,654,709)	(1,195,841,884)
	Repayment of FGN/Treasury Bonds			-
	Repayment of Loans from Other Funds/Faac Deduction)		(8,049,190)	
385,000,000	**Net Cash Flows from Financing Activities:**		**(82,472,764)**	**(1,055,021,127)**

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Director of Finance and Supply

TSAFE LOCAL GOVERNMENT

ANNUAL BUDGET 2023 ₦		NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	Movement in Other Cash Equivalent Accounts			
	(Increase)/Decrease in Investments			
	Net (Increase)/Decrease in Other Cash Equivalents/Fixed Dep		1,218,099,544	
	Total Cashflows from other cash equivalent Accounts		**1,218,099,544**	**-**
-	Net Cash for the year		34,506,699	(400,533)
	Cash & Its Equivalent as at 1st January		75,900,406	76,300,939
-	Cash & Its Equivalent as at 31st December		**1,328,506,649**	**75,900,406**

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Director of Finance and Supply

TSAFE LOCAL GOVERNMENT

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2023

	NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
ASSETS:-			
Liquid Assets:-			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	4,655,112	153,640
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	1,323,851,538	75,746,766
TOTAL LIQUID ASSETS		**1,328,506,649**	**75,900,406**
Investments and Other Cash Assets:			
Local Government Investments	16	120,216,385	120,216,385
Imprest			
Advances	17	36,618,434	36,618,434
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		**156,834,819**	**156,834,819**
TOTAL ASSETS		**1,485,341,468**	**232,735,225**

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.....Director of Finance and Supply

TSAFE LOCAL GOVERNMENT

	NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund	18	1,328,506,649	75,900,406
Capital Development Fund		156,834,819	
Trust & Other Public Funds			81,088,053
TOTAL PUBLIC FUNDS		**1,485,341,468**	**156,988,459**
EXTERNAL AND INTERNAL LOANS			
External Loans: LGC			
LGC Bonds & Treasury Bonds			
Nigerian Treasury Bills (NTB)			
Development Loan Stock			
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds			
TOTAL EXTERNAL AND INTERNAL LOANS		-	-
OTHER LIABILITIES			
Deposits:-			75,746,766
TOTAL LIABILITIES		**1,485,341,468**	**232,735,225**

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Director of Finance and Supply

TSAFE LOCAL GOVERNMENT

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2023

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	VARIANCE ON FINAL BUDGET 2023 %
76,300,939	Opening Balance:		75,900,406				
	ADD: REVENUE						
1,560,767,642	Statutory Allocation	1	1,316,200,009	1,624,909,460	1,624,909,460		34
993,754,540	Value Added Tax Allocation		1,359,384,510	1,049,255,980	1,049,255,980		35
221,267,446	Other Receipts	2	1,073,304,453	318,066,740	318,066,740		28
449,081,786	Transfer from other Government Agencies	3	2,112,311	-			0
7,050,754	Other Transfers	4	19,887,713	-			1
3,308,223,108	**Sub-Total-Statutory Allocation**		**3,846,789,403**	**2,992,232,180**	**2,992,232,180**	**-**	**98**
	Independent Revenue (IGR)						
-	Direct Taxes	5	-	-	-		-
1,840,000	Rates	5	2,200,000	3,000,000	3,000,000		12
7,452,670	Licences	5	4,972,500	16,543,000	16,543,000		28
-	Mining Rents	5	-	-	-		-
-	Royalties	5	-	-	-		-
25,120	Fees	5	200,000	12,400,000	12,400,000		1
841,260	Fines	5	-	1,048,200	1,048,200		-
-	Sales	5	-	1,610,000	1,610,000		-
9,968,050	Earnings	5	6,084,220	10,588,160	10,588,160		34
-	Sales/Rent of Government Buildings	5	-	-	-		-
-	Sales/Rent on Lands and Others	5	-	-	-		-
-	Repayments- General	5	-	-	-		-
-	Investment income	5	-	-	-		-
-	Interest Earned on Fixed Deposits	5	4,218,836	-	-		24
-	Re-Imbursement/Miscellaneous Reciept	5	-	-	-		-
20,127,100	**Sub-Total-Independent Revenue**		**17,675,556**	**45,189,360**	**45,189,360**	**-**	**100**
	Other Revenue Sources of the L/Govt.						
3,328,350,208	**TOTAL REVENUE**		**3,864,464,958**	**3,037,421,540**	**3,037,421,540**	**-**	**100**

.....Director of Finance and Supply

TSAFE LOCAL GOVERNMENT

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	VARIANCE ON FINAL BUDGET %
	LESS: EXPENDITURE						
159,944,800	Personnel Costs (Incl.Salaries on CRF Charges):	6	236,429,467	356,542,790	356,542,790		66
460,650,972	Overhead Charges:	7	562,902,972	586,200,000	586,200,000		96
739,235,262	Consolidated Revenue Fund Charges	8	622,336,132	639,365,340	639,365,340		97
454,214,072	CRF Charges- Public debt charges	9	563,638,631	140,120,000	140,120,000		402
	Subvention to Parastatals						
29,341,413	Other Transfers to Government Agencies	10	114,786,520	-			
23,587,477	Transfers to Others	11	3,520,519	-			
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
1,195,841,884	Repayments:External Loans: LGC		285,654,709	615,000,000	615,000,000		46
	Repayments:LGC Bonds &Treasury Bonds						
	Repayments:Nigerian Treasury Bills (NTB)						
	Repayments:Development Loan Stock						
	Repayments:Other Internal Loans(Promissory Notes)						
	Repayments:Internal Loans from Other Funds/Faac Deduction		8,049,190				
3,062,815,879	**TOTAL EXPENDITURE:**		**2,397,318,138**	**2,337,228,130**	**2,337,228,130**	**-**	**103**
265,534,329	**OPERATING BALANCE:**		**1,467,146,820**	**700,193,410**	**700,193,410**	**-**	**210**
	APPROPRIATIONS/TRANSFERS:						
330,454,679	Transfer to Capital Development Funds:		1,467,146,820	1,700,193,410	1,700,193,410	-	86
330,454,679	**Closing Balance:**		**1,467,146,820**	**1,700,193,410**	**1,700,193,410**	**-**	**86**

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Director of Finance and Supply

TSAFE LOCAL GOVERNMENT

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2023

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	PERF. ON TOTAL %
	Opening Balance:						
	ADD: REVENUE						
265,534,329	Transfer from Consolidated Revenue Fund:		1,467,146,820	700,193,410	700,193,410	-	210
	Aid and Grants						
140,820,757	External Loans: LGC			1,000,000,000	1,000,000,000		21
	LGC Bonds & Treasury Bonds						
	Nigerian Treasury Bills (NTB)/Fixed Deposits		1,218,099,544				
	Development Loan Stock						
	Other Internal Loans (Promissory Notes)						
	Internal Loans from Other Funds (UBA TOD)		211,231,135				
406,355,085	**TOTAL REVENUE AVAILABLE:**		**2,896,477,499**	**1,700,193,410**	**1,700,193,410**	**-**	**231**
	LESS: CAPITAL EXPENDITURE:						
115,888,765	Capital Expenditure: Administrative Sector:	12	581,029,876	140,000,000	140,000,000		415
41,399,977	Capital Expenditure: Economic Sector:	12	399,483,233	937,213,990	937,213,990		43
173,165,937	Capital Expenditure: Social Service Sector:	12	587,457,741	622,979,420	622,979,420		94
	Capital Expenditure: Funded from Aids and Grants:						
330,454,679	**TOTAL CAPITAL EXPENDITURE**		**1,567,970,850**	**1,700,193,410**	**1,700,193,410**	**-**	**552**
	Intangible Assets						
75,900,406	**CLOSING BALANCE**		**1,328,506,649**	**-**	**-**	**-**	

Director of Finance and Supply

TSAFE LOCAL GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2023

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
1	**STATUTORY ALLOCATION**				
	- Statutory Allocation	1,316,200,009	1,560,767,642	1,624,909,460	(308,709,451)
	- Excess Crude Oil				-
		1,316,200,009	**1,560,767,642**	**1,624,909,460**	**(308,709,451)**
2	**OTHER RECEIPTS**				
	- Share of Electronic Money Transfer Levy	133,874,816	49,838,060	83,006,010	50,868,806
	- Share of Exchange Gains Difference	428,133,036	6,025,656	16,174,180	411,958,856
	- Share of Ecology Funds	59,503,251	50,448,646		59,503,251
	- Distribution of Non-oil Excess Account	111,850,524	110,085,643	218,886,550	(107,036,026)
	- Share of Forex Equalization	47,887,254			47,887,254
	- Share of Solid Minirals	4,204,247			4,204,247
	- Share of FGN Treasury Crude Account	28,666,261			
	- Share of Exchange Rate Differential	46,500,372			
	- Share of Additional Funds FGN	10,203,270			
	- Share of Refund FGN (SURE-P)	202,481,421			
	- Share of Excess Bank Charges Recovered	-	4,869,443		-
		1,073,304,453	**221,267,446**	**318,066,740**	**467,386,389**
3	**TRANSFERS FROM OTHER GOVERNMENT AGENCIES**				
	- Office of the Accountant General of the Federation (OAGF)	-	445,513,740		-
	- Zamfara State Government Sub-Treasury	2,112,311	3,568,046		2,112,311
		2,112,311	**449,081,786**	**-**	**2,112,311**
4	**OTHER TRANSFERS**				
	- Amsabam Construction Ventures	8,106,146			8,106,146
	- Cash Deposit Caliphate & Others	11,781,567			11,781,567
	- Cash Deposit Sanusi		2,676		-
	- Abubakar S/Fawa Dambo		7,041		-
	- Nasiru Bello Cash Deposit		1,760,259		-
	- Ahmad Cash Deposit		3,520,519		-
	- Shehu Sani Cash Deposit		1,760,259		-
		19,887,713	**7,050,754**	**-**	**19,887,713**

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Director of Finance and Supply

TSAFE LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
5	**INDEPENDENT REVENUE (IGR)**				
	- Direct Taxes	-	-		
	- Rates	2,200,000	1,840,000	3,000,000	(800,000)
	- Licences	4,972,500	7,452,670	16,543,000	(11,570,500)
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	200,000	25,120	12,400,000	(12,200,000)
	- Fines	-	841,260	1,048,200	(1,048,200)
	- Sales	-	-	1,610,000	(1,610,000)
	- Earnings	6,084,220	9,968,050	10,588,160	(4,503,940)
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	-	-		-
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned on Fixed Deposits	4,218,836	-		4,218,836
	- Re-Imbursement/Miscellaneous Reciept	-	-		-
		17,675,556	**20,127,100**	**45,189,360**	**(27,513,804)**
6	**PERSONNEL COST**				
	- Office of the Chairman	26,121,203	5,648,028	20,955,350	(5,165,853)
	- Office of the Vice Chairman	2,161,190	-	19,218,150	17,056,960
	- Adviser/Assistant to the Chairman/V. Chairman	15,319,180	49,807,160		(15,319,180)
	- Office of the Secretary	1,937,992	3,133,608	10,822,280	8,884,288
	- Internal Audit				-
	- The Council	7,300,000		78,202,850	70,902,850
	- Personnel Management	17,124,132	16,124,132	61,371,200	44,247,068
	- Agric and Natural Resources	15,620,830	12,752,260	39,707,400	24,086,570
	- Finance & Supply	21,954,070	12,135,496	27,767,170	5,813,100
	- Planning, Reaserch & Statistics			831,270	831,270
	- Works & Housing	17,390,072	11,490,072	23,271,020	5,880,948
	- Primary Health Care Services	66,586,808	26,786,808		(66,586,808)
	- Traditional Offices	10,316,800	7,916,800	30,600,000	20,283,200
	- Social & Community Development	34,597,190	14,150,436	43,796,100	9,198,910
		236,429,467	**159,944,800**	**356,542,790**	**120,113,323**

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.....Director of Finance and Supply

TSAFE LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
7	**OVERHEAD COST**				
	- Office of the Chairman	19,756,972	34,200,244	59,500,000	39,743,028
	- Office of the Vice Chairman	2,111,150	5,814,180	20,000,000	17,888,850
	- Adviser/Assistant to the Chairman/V. Chairman	-	-		
	- Office of the Secretary	2,250,310	5,808,960	22,000,000	19,749,690
	- Internal Audit	500,000	1,014,390		(500,000)
	- The Council	2,630,000	7,299,630	50,000,000	47,370,000
	- Personnel Management	133,302,718	86,438,787	64,500,000	(68,802,718)
	- Agric and Natural Resources	6,810,000	8,160,251	35,500,000	28,690,000
	- Finance & Supply	132,048,652	31,160,097	71,700,000	(60,348,652)
	- Planning, Reaserch & Statistics	2,520,841	3,013,300	68,500,000	65,979,159
	- Works & Housing	7,006,893	9,394,970	49,000,000	41,993,107
	- Primary Health Care Services	9,557,889	10,538,597		(9,557,889)
	- Traditional Offices	21,039,067	3,114,920		(21,039,067)
	- Social & Community Development	223,368,480	254,692,646	145,500,000	(77,868,480)
	- Miscellaneous	-	-		-
		562,902,972	**460,650,972**	**586,200,000**	**23,297,028**
8	**CONSOLIDATED REVENUE FUND CHARGES**				
	- Primary School Teachers Salary	295,838,660	295,838,660	305,838,670	10,000,010
	- Training Fund	11,138,972	11,594,864	10,068,730	(1,070,242)
	- Contribution to Emirate Council	57,124,663	56,897,598	55,743,660	(1,381,003)
	- Contribution to Pension Funds	79,999,999	82,500,000	85,714,280	5,714,281
	- Common Services	26,384,011	27,395,271	22,000,000	(4,384,011)
	- Agency for Mass Education Salary	37,088,754	38,086,296	35,000,000	(2,088,754)
	- Primary Health Care Staff Salary	114,761,073	119,375,716	125,000,000	10,238,927
	- Traditional Rulers Salary		39,711,143		-
	- Salary of New S/Administrator ADCs		60,642,857		-
	- Salary of Special Assistant		7,192,857		-
		622,336,132	**739,235,262**	**639,365,340**	**17,029,208**

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.....Director of Finance and Supply

TSAFE LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
9	**CRF CHARGES- PUBLIC DEBT CHARGES**				
	- Short Term Borrowings	517,010,238	391,748,062		(517,010,238)
	- Witholding Tax	3,221,313	7,041,038	12,560,000	9,338,687
	- Value Added Tax (V.A.T FIRS)	3,221,313	7,041,038	30,000,000	26,778,687
	- Others/Taxes	1,962,876	10,161,044		(1,962,876)
	- Pay as You Earn (PAYE)	11,504,576	11,504,576	17,560,000	6,055,424
	- Water Rate	3,861,900	3,861,900	15,000,000	11,138,100
	- National Health Insurance Scheme			25,000,000	25,000,000
	- Contributory Pension Scheme				-
	- Union Dues	5,031,820	5,031,820	15,000,000	9,968,180
	- Party Contributory Scheme	5,128,299	5,128,299		(5,128,299)
	- Housing Funds (NHF)	3,598,856	3,598,856	25,000,000	21,401,144
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	9,097,439	9,097,439		(9,097,439)
	- Paycut Recovered				-
	- Overpayment Recoverable (Receipt)				-
		563,638,631	**454,214,072**	**140,120,000**	**(423,518,631)**
10	**OTHER TRANSFERS TO GOVERNMENT AGENCIES:**				
	- Zamfara State Office of the Executive Governor	7,041,038			(7,041,038)
	- Zamfara State Office of the First Lady	3,057,219			(3,057,219)
	- Zamfara Secretary to State Government	51,131,427			(51,131,427)
	- Zamfara State Office of the Head of Service	704,104			(704,104)
	- Zamfara State Hajj Commission	45,414,694			(45,414,694)
	- Executive Secretary ZSMEB	2,949,377			(2,949,377)
	- Local Government Pension Board	3,520,519	1,408,208		(3,520,519)
	- Ministry of Security and Home Affairs	968,143	14,046,870		(968,143)
	- Federal Inland Revenue Service (V.A.T)		3,168,467		-
	- Federal Inland Revenue Service (W.H.T)		3,168,467		-
	- Zamfara State Ministry of Justice		2,691,085		-
	- Ministry of Forestry & L/D		844,925		-
	- Directorate for Islamic Organisation		4,013,392		-
		114,786,520	**29,341,413**	**-**	**(114,786,520)**

Director of Finance and Supply

TSAFE LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
11	**TRANSFERS TO OTHERS:**				
	- Anti Thuggery Standing Committee	3,520,519	7,041,038		(3,520,519)
	- House Committee on Local Government		1,760,259		-
	- U.B.A		14,082,076		-
	- Algon		704,104		-
		3,520,519	**23,587,477**	**-**	**(3,520,519)**
12	**CAPITAL EXPENDITURE**				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	114,721,565	91,363,901	115,000,000	278,435
	- Construction/Provision of Fixed Assets	464,195,999	22,905,200		(464,195,999)
	- Rehabilitation/Repairs of Fixed Assets	2,112,311	1,619,664	25,000,000	22,887,689
	- Preservation of Environment	-	-		-
		581,029,876	**115,888,765**	**140,000,000**	**(441,029,876)**
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	25,700,164	11,265,661	70,000,000	44,299,836
	- Construction/Provision of Fixed Assets	370,082,623	30,077,988	785,000,000	414,917,377
	- Rehabilitation/Repairs of Fixed Assets	3,700,446	56,328	67,213,990	63,513,544
	- Preservation of Environment	-	-	15,000,000	15,000,000
		399,483,233	**41,399,977**	**937,213,990**	**537,730,757**
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	30,686,397	111,480,400	155,693,820	125,007,423
	- Construction/Provision of Fixed Assets	513,886,225	38,662,387	377,285,600	(136,600,625)
	- Rehabilitation/Repairs of Fixed Assets	42,885,120	23,023,150	90,000,000	47,114,880
	- Preservation of Environment		-		-
		587,457,741	**173,165,937**	**622,979,420**	**35,521,679**
	TOTAL CAPITAL EXPENDITURE BY SECTOR	**1,567,970,850**	**330,454,679**	**1,700,193,410**	**132,222,560**

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.....Director of Finance and Supply

TSAFE LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
13	**PROCEEDS FROM LOANS/OTHER BORROWINGS**				
	- Commercial Banks Loans	-	-	1,000,000,000	1,000,000,000
	- Commercial Banks Loans (U.B.A Shorterm Loan)	211,231,135	140,820,757		
		211,231,135	**140,820,757**	**1,000,000,000**	**1,000,000,000**
14	**OTHER BANKS OF THE TREASURY**				
	- UBA PLC I	3,694,626	26,355		
	- UBA PLC II	960,486	111,388		
	- First Bank PLC		11,591		
	- Fidelity Bank PLC		4,306		
		4,655,112	**153,640**		
15	**CASH HELD BY DEPARTMENT & AGENCIES**				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	3,522	(17,797,444)		
		3,522	**(17,797,444)**		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	50,016,598	23,210		
		50,016,598	**23,210**		
	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	48,414,793	3,351,054		
	ii. Jaiz Bank PLC	7,317,081			
	iii. Heritage Bank PLC		21,361		
		55,731,874	**3,372,415**		
	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	-	2,749		
	ii. U.B.A II Bank PLC	-	10,366		
	iii. Sterling Bank PLC	-	13,002		
	iv. Zenith Bank PLC	-	432,599		
		-	**458,716**		

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Director of Finance and Supply

TSAFE LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
15	**- Cash at Hand with MLGCA (Contract Finance Loan)**				
	i. U.B.A PLC	-	89,689,869		
		-	**89,689,869**		
	- Cash at Hand with MLGCA (Fixed Deposits)				
	i. U.B.A PLC	1,218,099,544			
		1,218,099,544	**-**		
15	**CASH HELD BY DEPARTMENT & AGENCIES**				
	- Cash at Hand with MLGCA (JAAC 1)	3,522	(17,797,444)		
	- Cash at Hand with MLGCA (Salary)	50,016,598	23,210		
	- Cash at Hand with MLGCA (Dev. Saving)	55,731,874	3,372,415		
	- Cash at Hand with MLGCA (Advert Revenue Account)	-	458,716		
	- Cash at Hand with MLGCA (Contract Finance Loan)	-	89,689,869		
	- Cash at Hand with MLGCA (Fixed Deposits)	1,218,099,544			
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	**1,323,851,538**	**75,746,766**		
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	7,041,038		
		120,216,385	**120,216,385**		

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.....Director of Finance and Supply

TSAFE LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
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	75,900,406	76,300,939		
	- Revenue	5,217,895,231	3,392,870,026		
		5,293,795,637	**3,469,170,964**		
	- Less				
	- Expenditure	3,965,288,988	3,393,270,558		
	- Closing Balance	**1,328,506,649**	**75,900,406**		

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Director of Finance and Supply

UBA
United Bank for Africa

No2 Canteen Road,
Gusau, Zamfara state.
16th Jan 2024

The Chairman,
Tsafe Local Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE TSAFE LOCAL GOVT: We write to confirm the balance for- **1000565607** to be **3,694,625.96** (Three Million, Six Hundred And Ninety Four Thousand, Six Hundred And Twenty Five Naira, Ninety Six Kobo Only) as at 31st December 2023,
At the request of our client, we hereby confirm his certificate of balance as appended below for your further action

Yours Faithfully,

For: United Bank for Africa PLC

FRED NDAGANA
Authorized Signatory

NAZEEF SALIHU
Authorized Signatory

United Bank for Africa Plc. RC No. 2457. UBA House, 57 Marina, Lagos
Tony O. Elumelu CFR (Chairman). Oliver Alawuba (GMD/CEO)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Sola Yomi-Ajayi, Abiola Bawuah.
Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

UBA
United Bank for Africa

No2 Canteen Road,
Gusau, Zamfara state.
16th Jan 2024

The Chairman,
Tsafe Local Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE TSAFE LOCAL GOVERNMENT ENUE: We write to confirm the balance for- **1000498084** to be **960,485.92** (Nine Hundred And Sixty Thousand, Four Hundred And Eighty Five Naira, Ninety Two Kobo Only) as at 31st December 2023,

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

Yours Faithfully,

For: United Bank for Africa PLC

FRED NDAGANA
Authorized Signatory

NAZEEF SALIHU
Authorized Signatory

United Bank for Africa Plc. RC No. 2457. UBA House, 57 Marina, Lagos
Tony O. Elumelu CFR (Chairman). Oliver Alawuba (GMD/CEO)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Sola Yomi-Ajayi, Abiola Bawuah.
Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
2rd Jan 2024

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

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR MINISTRY FOR LOCAL GOVT AND CHIEFTANCY AFFAIRS-1015967533

We write to confirm the balance for MINISTRY FOR LOCAL GOVERNMENT CHIEFTANCY AFFAIRS -1015967533 to be N50,014.58 CR (Fifty Thousand Fourteen Naira Fifty-Eight Kobo Only) as at 31TH December 2023,

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 CFR (Chairman). Oliver Alawuba (GMD/CEO)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Sola Yomi-Ajayi, Abiola Bawuah.
Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
2rd Jan 2024

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

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR MINISTRY FOR LOCAL GOVT SALARY ACCOUUNT-1018795827

We write to confirm the balance for MINISTRY FOR LOCAL GOVERNMENT SALARY ACCOUNT -1018795827 to be N710,358,312.92 CR (Seven Hundred and Ten Million Three Hundred and Fifty-Eight Thousand Three Hundred and Twelve Naira Ninety-Two Kobo Only) as at 31TH December 2023,

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 CFR (Chairman). Oliver Alawuba (GMD/CEO)
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Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
2rd Jan 2024

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

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCOUNT-1019185166

We write to confirm the balance for MINISTRY FOR LOCAL GOVERNMENT DEVELOPMENT SAVINGS -1019185166 to be N687,608,760.03 CR (Six Hundred and Eighty Seven Million, Six Hundred and Eight Thousand Seven Hundred and Sixty Naira Three Kobo Only) as at 31TH December 2023,

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 CFR (Chairman). Oliver Alawuba (GMD/CEO)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Sola Yomi-Ajayi, Abiola Bawuah.
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