



ZAMFARA STATE OF NIGERIA
BAKURA LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



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



ZAMFARA STATE OF NIGERIA
BAKURA LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



HON. DR. AMINU SULAIMAN YARKOFOJI

Sole Administrator

Bakura Local Government, Zamfara State



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

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**ZAMFARA STATE OF NIGERIA
BAKURA LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



**ZAMFARA STATE OF NIGERIA
BAKURA LOCAL GOVERNMENT**

OFFICE ADDRESS:

Local Government Secretariat Bakura, Zamfara State

Our Ref: BKA/AA/VOL.I/89

Date: 9th September, 2022

Your Ref: _____

SOLE ADMINISTRATOR'S REPORT

The Annual Financial Report for the fiscal year 2021 contains a report of the financial operations and the Financial Statements of the Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive summary of the financial position and operation of the Local Government.

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

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

The Statements of the Local Government for the fiscal year 2021 were examined and certified by the Auditor General for Local Governments in accordance with the provisions of Local Government relevant laws. Based on the opinion of the Auditor General the Statements were fairly presented in all material respects. Therefore, the Financial Position and Report of Bakura Local Government as at 31st December, 2021 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, 2021



**ZAMFARA STATE OF NIGERIA
BAKURA LOCAL GOVERNMENT**

OFFICE ADDRESS:

Local Government Secretariat Bakura, Zamfara State

Our Ref: BKA/AA/VOL.I/88

Date: 9th September, 2022

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**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 6-35 for the year ended 31st December, 2021 under Historical Cost Convention and in accordance with International Public Sector Accounting Standard (IPSAS CASH).

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

The accounts which are prepared in accordance with the provision of the Finance (Control and Management) Act 1958 as amended reflect the true Financial Position of the Local Government and its operations for the year ended 31st December, 2021.

The efforts of all staffers of the Department and other related Departments in the Local Government are worthy of mention and recognition in the compilation of this annual financial report.

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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/163

20th September, 2022

AUDITOR'S GENERAL CERTIFICATION
BAKURA LOCAL GOVERNMENT ACCOUNTS

We have audited the 2021 Accounts of Bakura 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 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, 2021 and of its surplus of income over expenditure and cash flow statement for the year ended on that date.



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



1.0 ACCOUNTING POLICIES

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

1.1 ACCOUNTING CONVENTION

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

1.2 BASIS OF ACCOUNTING

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

1.3 RECEIPTS

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

1.4 PAYMENTS

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

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

1.5 LOAN REPAYMENTS

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

1.6 INVESTMENTS

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

1.7 ADVANCES

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



BAKURA LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2021

ANNUAL BUDGET 2021 ₦		NOTES	ACTUAL 2021 ₦	ACTUAL 2020 ₦
CashFlows from Operating Activities:				
Receipts:				
1,400,133,710	Statutory Allocation	1	1,229,897,273	1,213,790,748
480,275,090	Value Added Tax (VAT)		702,508,466	506,606,266
	- Excess Paris Club Refund		-	-
	- Other Receipts	2	143,318,706	146,402,939
	Transfer from other Government Agencies	3	-	14,885,080
	Other Transfers	4	35,724,193	72,227,727
1,880,408,800	Sub-Total- Statutory Allocation		2,111,448,637	1,953,912,761
Independent Revenue (IGR)				
	- Direct Taxes	5	-	-
1,120,000	Rates	5	7,613,150	12,218,990
22,395,980	Licences	5	1,873,880	4,277,390
	- Mining Rents	5	-	-
	- Royalties	5	-	-
24,893,680	Fees	5	4,321,120	9,258,320
1,689,590	Fines	5	2,273,510	5,783,910
236,450	Sales	5	-	-
11,477,330	Earnings	5	10,361,620	21,849,420
	- Sales/Rent of Government Buildings	5	-	-
	- Sales/Rent on Lands and Others	5	1,449,900	3,291,560
	- Repayments- General	5	-	-
	- Investment income	5	-	-
	- Interest Earned	5	1,431,980	2,093,070
	- Re-Imbursement/Miscellaneous Receipt	5	-	-
61,813,030	Sub-Total-Independent Revenue		29,325,160	58,772,660
	Other Revenue Sources of the L/Govt.			
1,942,221,830	Total Receipts		2,140,773,797	2,012,685,421

Director Finance and Supply



BAKURA LOCAL GOVERNMENT

ANNUAL BUDGET 2021 ₦		NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
	<u>Payments:</u>			
287,313,280	Personnel Costs (Incl.Salaries on CRF Charges):	6	268,720,959	300,853,218
303,764,000	Overhead Charges:	7	366,999,318	499,413,042
863,373,130	Consolidated Revenue Fund Charges	8	488,969,076	468,877,390
89,000,000	CRF Charges- Public debt charges	9	163,468,434	252,663,087
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	62,994,194	95,278,769
	Transfers to Others	11	7,859,322	27,237,156
1,543,450,410	Total Payments		1,359,011,303	1,644,322,663
398,771,420	Net Cash Flow from Operating Activities		781,762,494	368,362,757
	<u>CashFlows from Investment Activities:</u>			
75,000,000	Capital Expenditure: Administrative Sector:	12	83,337,326	703,568,068
783,771,420	Capital Expenditure: Economic Sector:	12	25,632,349	849,849,244
240,000,000	Capital Expenditure: Social Service Sector:	12	34,231,259	588,234,350
	Capital Expenditure: Funded from Aids and Grants:			
1,098,771,420	Net Cash Flow from Investment Activities:		143,200,935	2,141,651,662
	<u>CashFlows from Financing Activities:</u>			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	119,080,643	2,142,857,143
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shortterm Loan)	13	23,816,129	71,428,571
-	300,000,000		- 765,475,141	- 439,379,547
	Repayment of External Loans (Including Servicing)			
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction		- 55,182,325	- 26,508,334
	Repayment of Loans from Other Funds			
700,000,000	Net Cash Flows from Financing Activities:		- 677,760,694	1,748,397,833

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BAKURA LOCAL GOVERNMENT

ANNUAL BUDGET 2021 ₦	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
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		- 39,199,134	- 24,891,072
Cash & Its Equivalent as at 1st January		103,769,510	128,660,582
- Cash & Its Equivalent as at 31st December		64,570,376	103,769,510

Director Finance and Supply



BAKURA LOCAL GOVERNMENT

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

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
ASSETS:-			
Liquid Assets:-			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	137,825	269,350
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	64,432,551	103,500,160
TOTAL LIQUID ASSETS		64,570,375	103,769,510
Investments and Other Cash Assets:			
Local Government Investments	16	108,188,667	108,188,667
Imprest			
Advances	17	67,282,850	67,282,850
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		175,471,517	175,471,517
TOTAL ASSETS		240,041,892	279,241,027

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BAKURA LOCAL GOVERNMENT

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund	18	64,570,376	103,769,510
Capital Development Fund			
Trust & Other Public Funds		111,038,965	71,971,357
<u>TOTAL PUBLIC FUNDS</u>		175,609,342	175,740,867
<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	64,432,551	103,500,160
<u>TOTAL LIABILITIES</u>		240,041,892	279,241,027

Director Finance and Supply



BAKURA LOCAL GOVERNMENT

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2021

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	VARIANCE ON FINAL BUDGET 2021 %
128,660,582	Opening Balance:	103,769,510				
	ADD: REVENUE					
1,213,790,748	Statutory Allocation	1,229,897,273	1,400,133,710	1,400,133,710		56
506,606,266	Value Added Tax Allocation	702,508,466	480,275,090	480,275,090		32
	- Excess Paris Club Refund					-
146,402,939	Other Receipts	143,318,706				6
14,885,080	Transfer from other Government Agencies					-
72,227,727	Other Transfers	35,724,193				2
2,082,573,343	Sub-Total-Statutory Allocation	2,215,218,148	1,880,408,800	1,880,408,800	-	95
	Independent Revenue (IGR)					
	- Direct Taxes					
12,218,990	Rates	7,813,150	1,120,000	1,120,000		26
4,277,390	Licences	1,873,880	22,395,980	22,395,980		6
	- Mining Rents					-
	- Royalties					-
9,258,320	Fees	4,321,120	24,893,680	24,893,680		15
5,783,910	Fines	2,273,510	1,689,590	1,689,590		8
	- Sales		236,450	236,450		-
21,849,420	Earnings	10,361,620	11,477,330	11,477,330		35
	- Sales/Rent of Government Buildings					-
3,291,560	Sales/Rent on Lands and Others	1,449,900				5
	- Repayments- General					-
	- Investment income					-
2,093,070	Interest Earned	1,431,980				5
	- Re-Imbursement/Miscellaneous Receipt					-
58,772,660	Sub-Total-Independent Revenue	29,325,160	61,813,030	61,813,030	-	100
	Other Revenue Sources of the L/Govt.					
2,141,346,003	TOTAL REVENUE	2,244,543,308	1,942,221,830	1,942,221,830	-	100

Director Finance and Supply



BAKURA LOCAL GOVERNMENT

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	VARIANCE ON FINAL BUDGET %
LESS: EXPENDITURE						
300,853,218	Personnel Costs (Incl. Salaries on CRF Charges):	268,720,959	287,313,280	287,313,280		94
499,413,042	Overhead Charges:	366,999,318	303,764,000	303,764,000		121
468,877,390	Consolidated Revenue Fund Charges	488,969,076	863,373,130	863,373,130		57
252,663,087	CRF Charges- Public debt charges	163,468,434	89,000,000	89,000,000		184
	Subvention to Parastatals					
95,278,769	Other Transfers to Government Agencies	62,994,194	-			
27,237,156	Transfers to Others	7,859,322	-			
OTHER RECURRENT PAYMENTS/EXPENDITURE:						
439,379,547	Repayments: External Loans: LGC	765,475,141	300,000,000	300,000,000		255
26,508,334	Repayments: LGC Bonds & Treasury Bonds/FAAC Deduction	55,182,325				
	Repayments: Nigerian Treasury Bills (NTB)					
	Repayments: Development Loan Stock					
	Repayments: Other Internal Loans (Promissory Notes)					
	Repayments: Internal Loans from Other Funds					
2,110,210,545	TOTAL EXPENDITURE:	2,179,668,768	1,843,450,410	1,843,450,410	-	118
31,135,458	OPERATING BALANCE:	64,874,540	98,771,420	98,771,420	-	66
APPROPRIATIONS/TRANSFERS:						
2,141,651,662	Transfer to Capital Development Funds:	143,200,935	1,098,771,420	1,098,771,420		13
2,141,651,662	Closing Balance:	143,200,935	1,098,771,420	1,098,771,420	-	13


 Director Finance and Supply



BAKURA LOCAL GOVERNMENT

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2021

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	PERF. ON TOTAL %
	Opening Balance:					
31,135,458	Transfer from Consolidated Revenue Fund: Aid and Grants	64,874,540	98,771,420	98,771,420	-	31
2,214,285,714	External Loans: LGC LGC Bonds & Treasury Bonds Nigerian Treasury Bills (NTB) Development Loan Stock Other Internal Loans (Promissory Notes) Internal Loans from Other Funds	142,896,772	1,000,000,000	1,000,000,000		69
2,245,421,172	TOTAL REVENUE AVAILABLE:	207,771,311	1,098,771,420	1,098,771,420	-	100
	LESS: CAPITAL EXPENDITURE:					
703,568,068	Capital Expenditure: Administrative Sector:	83,337,326	75,000,000	75,000,000		111
849,849,244	Capital Expenditure: Economic Sector:	25,632,349	783,771,420	783,771,420		3
588,234,350	Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants:	34,231,259	240,000,000	240,000,000		14
2,141,651,662	TOTAL CAPITAL EXPENDITURE	143,200,935	1,098,771,420	1,098,771,420	-	129
	Intangible Assets					
103,769,510	CLOSING BALANCE	64,570,376	-	-	-	


 Director Finance and Supply



BAKURA LOCAL GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2021


NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
1	STATUTORY ALLOCATION				
	- Statutory Allocation	1,229,897,273	1,213,790,748	1,400,133,710	- 170,236,437
	- Excess Crude Oil				-
		1,229,897,273	1,213,790,748	1,400,133,710	- 170,236,437
2	OTHER RECEIPTS				
	- Share of Exchange Gains Difference	17,141,917	37,153,602		17,141,917
	- Share of Forex Equalization	3,356,647	15,366,799		3,356,647
	- Share of Excess Bank Charges Recovered	1,509,877	957,918		1,509,877
	- Share of Ecology Funds	34,073,996			34,073,996
	- Distribution of Non-oil Excess Account	78,391,967	28,083,173		78,391,967
	- Share of Solid Minerals	1,692,247	1,950,916		1,692,247
	- Distribution of FAAC Deduction	7,152,055			
	- Distribution of ₦103 Billion for the month		26,232,880		-
	- Distribution of Stabilization Funds		5,046,483		-
	- Distribution of FGN Intervention Funds		31,611,169		-
		143,318,706	146,402,939	-	136,166,651
3	TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	- Advert Revenue Account MLGCA	-	14,885,080		-
		-	14,885,080	-	-
4	OTHER TRANSFERS				
	- Breed Seeds Nigeria Limited	5,954,032			5,954,032
	- Masak Global Concept	29,770,161			29,770,161
	- Transfer from Fidelity Bank PLC		3,928,571		-
	- Augmentation of Deficit (MLGA Development Saving)		10,912,479		-
	- Home Vestor Concept Ltd		29,770,161		-
	- Multi Plus Investment Ltd		22,923,024		-
	- Ekpemi International Investment		1,367,617		-
	- Lashfeez Nig. Ltd		3,325,874		-
		35,724,193	72,227,727	-	35,724,193


 Director Finance and Supply



BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
5	INDEPENDENT REVENUE (IGR)				
	- Direct Taxes	-			
	- Rates	7,613,150	12,218,990	1,120,000	6,493,150
	- Licences	1,873,880	4,277,390	22,395,980	- 20,522,100
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	4,321,120	9,258,320	24,893,680	- 20,572,560
	- Fines	2,273,510	5,783,910	1,689,590	583,920
	- Sales	-	-	236,450	- 236,450
	- Earnings	10,361,620	21,849,420	11,477,330	- 1,115,710
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	1,449,900	3,291,560		1,449,900
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned	1,431,980	2,093,070		1,431,980
	- Re-Imbursement/Miscellaneous Receipt	-	-		-
		29,325,160	58,772,660	61,813,030	- 32,487,870
6	PERSONNEL COST				
	- Office of the Chairman	9,633,113	8,358,351	8,206,180	- 1,426,933
	- Office of the Vice Chairman	3,281,659	1,398,120	4,398,970	1,117,311
	- Adviser/Assistant to the Chairman/V. Chairman	25,774,540			- 25,774,540
	- Office of the Secretary	3,098,590	3,093,508	3,874,870	776,280
	- Internal Audit				-
	- The Council		29,197,198	43,618,320	43,618,320
	- Personnel Management	62,486,535	42,658,871	54,520,070	- 7,966,465
	- Agric and Natural Resources	31,374,136	32,075,536	51,811,030	20,436,894
	- Finance & Supply	17,754,888	22,425,099	35,960,310	18,205,422
	- Planning, Research & Statistics			2,519,420	2,519,420
	- Works & Housing	15,466,019	16,964,034	28,928,670	13,462,651
	- Primary Health Care Services	52,422,686	96,409,172		- 52,422,686
	- Traditional Offices	7,015,250	24,638,255	20,922,000	13,906,750
	- Social & Community Development	40,413,543	23,635,074	32,553,440	- 7,860,103
		268,720,959	300,853,218	287,313,280	18,592,321


 Director Finance and Supply



BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
7	OVERHEAD COST				
	- Office of the Chairman	29,753,854	29,605,000	22,000,000	7,753,854
	- Office of the Vice Chairman	4,840,500	5,420,000	12,500,000	7,659,500
	- Adviser/Assistant to the Chairman/V. Chairman	-			
	- Office of the Secretary	5,934,416	11,740,000	13,600,000	7,665,584
	- Internal Audit	-			
	- The Council	14,065,439	9,970,000	21,900,000	7,834,561
	- Personnel Management	69,911,596	68,292,850	45,200,000	24,711,596
	- Agric and Natural Resources	4,525,849	33,147,357	16,000,000	11,474,151
	- Finance & Supply	21,976,438	17,148,972	40,564,000	18,587,562
	- Planning, Research & Statistics	-		11,900,000	
	- Works & Housing	6,031,518	7,100,000	24,000,000	17,968,482
	- Primary Health Care Services	18,492,939	16,750,863	-	18,492,939
	- Traditional Offices	862,830	-	-	862,830
	- Social & Community Development	190,603,939	300,238,000	96,100,000	94,503,939
	- Miscellaneous	-			-
		366,999,318	499,413,042	303,764,000	75,135,318
8	CONSOLIDATED REVENUE FUND CHARGES				
	- Primary School Teachers Salary	252,024,527	265,567,282	266,000,000	13,975,473
	- Training Fund	7,549,082	10,830,473	17,000,000	9,450,918
	- Contribution to Emirate Council	42,866,174	56,346,197	83,000,000	40,133,826
	- Contribution to Pension Funds	85,714,286	85,714,286	88,000,000	2,285,714
	- Common Services	23,771,047	23,745,648	33,000,000	9,228,953
	- Agency for Mass Education Salary	26,673,504	26,673,504	20,000,000	6,673,504
	- Primary Health Care Staff Salary	50,370,456		336,373,130	286,002,674
	- Contribution to Emirate Councils Security			20,000,000	20,000,000
		488,969,076	468,877,390	863,373,130	374,404,054

Director Finance and Supply



BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
9	CRF CHARGES- PUBLIC DEBT CHARGES				
	- Short Term Borrowings	98,959,518	73,221,680	-	98,959,518
	- Withholding Tax	2,108,505	36,125,956	15,000,000	12,891,495
	- Value Added Tax (V.A.T FIRS)	2,108,505	36,125,956	15,000,000	12,891,495
	- Others/Taxes	1,054,253	27,461,998	19,000,000	17,945,747
	- Pay as You Earn (PAYE)	15,495,488	29,827,300	30,000,000	14,504,512
	- Water Rate	3,848,400	4,564,800	-	3,848,400
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme			10,000,000	10,000,000
	- Union Dues	4,852,919	7,612,715	-	4,852,919
	- Party Contributory Scheme	4,750,004		-	4,750,004
	- Housing Funds (NHF)	7,977,666	3,940,414	-	7,977,666
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	22,313,176	33,782,269	-	22,313,176
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		163,468,434	252,663,087	89,000,000	- 74,468,434
10	OTHER TRANSFERS TO GOVERNMENT AGENCIES				
	- Zamfara Secretary to State Government (H.A.D)	10,240,935			- 10,240,935
	- Ministry of Security and Home Affairs	29,213,459			- 29,213,459
	- Zamfara State Universal Basic Education (U.B.E)	1,890,643			- 1,890,643
	- Federal Inland Revenue Service (V.A.T)	1,488,508	5,971,067		- 1,488,508
	- Federal Inland Revenue Service (W.H.T)	1,488,508	5,971,067		- 1,488,508
	- Zamfara State Internal Revenue Service (I.R.S)	2,977,016			- 2,977,016
	- Zamfara State Zakat & Endowment Board	654,944	5,954,032		- 654,944
	- Zamfara State Ministry of Justice	2,237,284			- 2,237,284
	- Zamfara State Local Government Service Commission	297,702			- 297,702
	- Permanent Secretary (MLGA)	12,505,195	5,954,032		- 12,505,195
	- Zamfara State Accountant General FAAC Account		71,428,571		-
		62,994,194	95,278,769	- -	62,994,194


 Director Finance and Supply



BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
11	TRANSFERS TO OTHERS				
	- KC Group	1,190,806			- 1,190,806
	- Algon	5,001,387			- 5,001,387
	- LG Secretaries Forum	833,565			- 833,565
	- LG Director Administration Forum	833,565			- 833,565
	- Multi Plus Investment		8,209,253		-
	- Tsaure Abba Gen.		2,736,418		-
	- Syndicate Construction & Commercial Ltd		16,291,485		-
		7,859,322	27,237,156	- -	7,859,322
12	CAPITAL EXPENDITURE				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	67,833,216	583,668,431	65,000,000	- 2,833,216
	- Construction/Provision of Fixed Assets	13,472,132	114,119,388	10,000,000	- 3,472,132
	- Rehabilitation/Repairs of Fixed Assets	2,031,978	5,780,249		- 2,031,978
	- Preservation of Environment	-	-		-
		83,337,326	703,568,068	75,000,000	- 8,337,326
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	416,782	2,000,000	5,000,000	4,583,218
	- Construction/Provision of Fixed Assets	24,267,119	843,213,887	760,365,340	736,098,221
	- Rehabilitation/Repairs of Fixed Assets	948,448	4,635,357	10,000,000	9,051,552
	- Preservation of Environment	-	-	8,406,080	8,406,080
		25,632,349	849,849,244	783,771,420	758,139,071
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	59,540	173,082,833	5,000,000	4,940,460
	- Construction/Provision of Fixed Assets	21,609,061	410,823,421	215,000,000	193,390,939
	- Rehabilitation/Repairs of Fixed Assets	12,562,658	4,328,096	20,000,000	7,437,342
	- Preservation of Environment	-	-		-
		34,231,259	588,234,350	240,000,000	205,768,741
	TOTAL CAPITAL EXPENDITURE BY SECTOR	143,200,935	2,141,651,662	1,098,771,420	955,570,485



 Director Finance and Supply



BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
13	PROCEEDS FROM LOANS/OTHER BORROWINGS				
	- Commercial Banks Loans (U.B.A Contract Finance Loan)	119,080,643	2,142,857,143	1,000,000,000	880,919,357
	- Commercial Banks Loans (U.B.A Shortterm Loan)	23,816,129	71,428,571		
		142,896,772	2,214,285,714	1,000,000,000	880,919,357
14	OTHER BANKS OF THE TREASURY				
	- First Bank PLC I	5,935	25,995		
	- First Bank PLC II	22,082	101,283		
	- UBA PLC	108,017	139,701		
	- Fidelity Bank PLC	1,791	2,371		
		137,825	269,350		
15	CASH HELD BY DEPARTMENT & AGENCIES				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	15,022	29,786,951		
	ii. Fidelity Bank PLC	172	177		
		15,194	29,786,774		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	119,876	3,544,009		
	ii. U.B.A PLC II		1,746,924		
	iii. Fidelity Bank PLC	3,431	236		
		123,307	5,291,170		
	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	15,243,875	3,263,774		
	ii. Heritage Bank PLC	18,066	940,950		
	iii. Fidelity Bank PLC	302	302		
		15,262,243	4,205,026		

Director Finance and Supply



BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
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	187,749	34,392,233		
	iii. Sterling Bank PLC	10,995	308,732		
	iv. Access Bank PLC	-	574		
	v. Zenith Bank PLC	1,081,736			
		1,282,805	34,703,864		
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	47,749,002	89,086,874		
		47,749,002	89,086,874		
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	64,432,551	103,500,160		
16	LOCAL GOVERNMENT INVESTMENTS				
	Ashaka Cement	748,006	748,006		
	Sokoto Mortgage Bank				
	Gusau Community bank SILL COMM				
	Unity Bank (BON)				
	Zamfara Fertilizer Co.				
	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		
		108,188,667	108,188,667		

Director Finance and Supply



BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
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	103,769,510	128,660,582		
	- Revenue	2,283,670,569	4,226,971,135		
		2,387,440,079	4,355,631,717		
	- Less				
	- Expenditure	2,322,869,703	4,251,862,207		
	- Closing Balance	64,570,376	103,769,510		
19	DEPOSITS				
	- Cash at Hand with MLGCA (JAAC 1)	15,194	29,786,774		
	- Cash at Hand with MLGCA (Salary)	123,307	5,291,170		
	- Cash at Hand with MLGCA (Dev. Saving)	15,262,243	4,205,026		
	- Cash at Hand with MLGCA (Advert Revenue Account)	1,282,805	34,703,864		
	- Cash at Hand with MLGCA (Contract Finance Loan)	47,749,002	89,086,874		
		64,432,551	103,500,160		

Director Finance and Supply



ZAMFARA STATE OF NIGERIA
BAKURA LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021

Stratum Africa
Plot 10, Phase 1, Garki, Lagos, Zamfara State, Nigeria
Telephone: +234 011-200243, 200243, 200243, 200243. Fax: 065 200243
Website: www.FBNbanknigeria.com

22 September, 2022

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

Dear Sir / Madam,

CERTIFICATE OF BALANCE ACCOUNT- 2006435554 - BAKURA LOCAL GOVERNMENT COUNCIL, ZAMFARA STATE

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

We confirm that the balance as at **31-Dec-2021** is **N5,935.13** (Five Thousand, Nine Hundred and Thirty-Five Naira, Thirteen 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

Products & services provided by First Bank of Nigeria Ltd.

First Bank of Nigeria Ltd. (Incorporated in Nigeria) is a member of the First Bank Group. The Bank is licensed to carry out all banking operations in Nigeria and is a member of the Nigerian Inter-Bank Settlement System (NIBSS) and the Nigerian Automated Clearing House (NACH). The Bank is also a member of the Nigerian Deposit Insurance and Credit Guarantee Corporation (NDIC). The Bank is a member of the Nigerian Association of Banks (NAB) and the Nigerian Bankers' Association (NBA). The Bank is a member of the Nigerian Financial Institutions Regulatory and Development Control Commission (FRD/CRC) and the Nigerian Deposit Insurance and Credit Guarantee Corporation (NDIC). The Bank is a member of the Nigerian Association of Banks (NAB) and the Nigerian Bankers' Association (NBA). The Bank is a member of the Nigerian Financial Institutions Regulatory and Development Control Commission (FRD/CRC) and the Nigerian Deposit Insurance and Credit Guarantee Corporation (NDIC).





ZAMFARA STATE OF NIGERIA
BAKURA LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



No1, Govt House Road,
Gusau, Zamfara state.
28/03/2022

The Chairman,
Bakura LGA,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON BAKURA LOCAL GOVT COUNCIL
A/C 1004108035

We write to confirm that BAKURA LOCAL GOVT COUNCIL with account number 1004108035 had the sum One Hundred and Eight Thousand Sixteen Naira Seventy Kobo Only, (-N-108,016.70 Cr) as at 31th Dec 2021.

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

Yours Faithfully,

For: United Bank for Africa PLC

HAFEEES IBRAHEEM
Authorized Signatory

ABDULSALAM SANI
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), Ayaku 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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Tin: 01126011 - 0001



ZAMFARA STATE OF NIGERIA
BAKURA LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021

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REC: 103022



March 28, 2022

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** had the sum of **One Thousand, Seven Hundred and Ninety Naira, Ninety two kobo only (N1,790.92K)** as at December 31 2021.

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

Thank you for your usual cooperation.

Yours faithfully,

For: **FIDELITY BANK PLC**


AUTHORIZED SIGNATORY


AUTHORIZED SIGNATORY

www.fidelitybank.ng

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

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

<https://docs.google.com/document/d/119XNYT11SFGxDDUN7ogcDprJjQ-xYGgdA-DMNV2GySI/edit>

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ZAMFARA STATE OF NIGERIA
BAKURA LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



No1 Govt House Road,
Gusau, Zamfara state.
23rd August, 2022

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

Dear Sir,

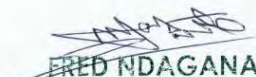
CERTIFICATE OF BALANCE ON ACCOUNT 1015967533

We write to confirm that MIN FOR LOCAL GOVT ACCOUNT--JAAC 1
1015967533 had the sum (252,295.60) at 31st December, 2021.

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

Yours Faithfully,

For: United Bank for Africa PLC


FRED NDAGANA
Authorized Signatory


ASMAU SABO
Authorized Signatory

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

Tony O. Elumelu CON (Group Chairman), Amb. Joseph Keshi OON (Vice-Chairman), Kennedy Uzoka (GMD/CEO),
Oliver Alawuba (DMD Africa), Ayoku Liadi (DMD Nigeria), Executive Directors: Uche Ike, Chukwuma Nweke,
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, 2021

RC: 103022

Property of Fidelity Bank Plc: Do Not Share



August 19, 2022

The Director, Finance & Supply,
Ministry for Local Government Affairs,
Gusau, Zamfara State.



CERTIFICATE OF BALANCE – JAAC – ZAMFARA STATE JOINT LOCAL GOVERNMENT ACCOUNT (5670000027)

We write to confirm that account number 5670000027 belonging to Zamfara State Local Govt Joint -Account had the sum of Two Thousand, Eight Hundred and Ninety Three Naira, Eighty Seven kobo only (N2,893.87) as at December 31 2021.

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

Thank you for your usual co-operation.

Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

Property of Fidelity Bank Plc: Do not share without the express permission of Fidelity Bank www.fidelitybank.ng

Fidelity Bank Plc
12, Government House Road, Gusau,
Zamfara State, Nigeria.
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. **Onwughalu** (Non-Executive Director), Mr. Nelson C. **Nweke** (Non-Executive Director), Mr. Chinedu E. **Okeke** (Non-Executive Director), Mrs. Nneka C. **Onyeali-Ikpe** (Managing Director/CEO), Mr. Obaro **Odeghe** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Ken **Opara** (Executive Director)



ZAMFARA STATE OF NIGERIA
BAKURA LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



No 1 Govt House Road,
Gusau, Zamfara state.
25th August, 2022

The Director Finance,
ZAMFARA STATE LOCAL GOVTS SALARY ACCOUNT
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1018795827

We write to confirm that ZAMFARA STATE LOCAL GOVTS SALARY ACCOUNT **1018795827** had the sum (2,013,357.34Cr) at 31st December, 2021.

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

Yours Faithfully,

For: United Bank for Africa PLC


FRED NDAGANA
Authorized Signatory


ASMAU SABO
Authorized Signatory

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

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

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ZAMFARA STATE OF NIGERIA
BAKURA LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021

RC: 103022

Property of Fidelity Bank Plc: Do Not Share



August 19, 2022
 The Director, Finance & Supply,
 Ministry for Local Government Affairs,
 Gusau, Zamfara State.



CERTIFICATE OF BALANCE – JAAC – ZAMFARA STATE LOCAL GOVERNMENT SALARY ACCOUNT (5680000842)

We write to confirm that account number 5680000842 belonging to Zamfara State Local Govt Joint -Account had the sum of Fifty Seven Thousand, Six Hundred and Twenty Five Naira, Thirty Eight Kobo only (N57, 625. 38) as at December 31 2021.

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

Thank you for your usual co-operation.
 Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

Property of Fidelity Bank Plc: Do not share without the express permission of Fidelity Bank www.fidelitybank.ng

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

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



ZAMFARA STATE OF NIGERIA
BAKURA LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



No1 Govt House Road,
Gusau, Zamfara state.
23rd August, 2022

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

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1019185166

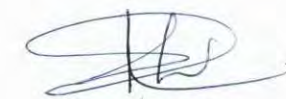
We write to confirm that MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCT **1019185166** had the sum (256,026,079.66) at 31st December, 2021.

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

Yours Faithfully,

For: United Bank for Africa PLC


FRED NDAGANA
Authorized Signatory


ASMAU SABO
Authorized Signatory

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

Tony O. Elumelu CON (Group Chairman), Amb. Joseph Keshi OON (Vice-Chairman), Kennedy Uzoka (GMD/CEO), Oliver Alawuba (DMD Africa), Ayoku Liadi (DMD Nigeria), Executive Directors: Uche Ike, Chukwuma Nweke, Ibrahim Puri, Chiguo 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, 2021



The Manager,
Heritage Bank Plc.
Zamfara State.
August 18, 2022.

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

Dear Sir,

RE: REQUEST FOR STATEMENT AND CERTIFICATE OF ACCOUNT

We write to confirm that DEVELOPMENT SAVINGS ACCOUNT, ZAMFARA STATE 5900009176 had the sum of N303,427.02 at December 31, 2022.

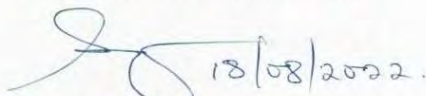
At the request of our client, we hereby confirm his Certificate of balance as appended below for your further action.

Please acknowledge receipt on the duplicate copy.

Thank you.

Yours faithfully,

For: **HERITAGE BANK PLC**


18/08/2022.
Authorised Signatory


18/08/22
Authorised Signatory

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

www.hbng.com
info@hbng.com

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



**ZAMFARA STATE OF NIGERIA
BAKURA LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

RC: 103022

Property of Fidelity Bank Plc: Do Not Share



August 19, 2022
The Director, Finance & Supply,
Ministry for Local Government Affairs,
Gusau, Zamfara State.



CERTIFICATE OF BALANCE - JAAC - ZAMFARA STATE LOCAL GOVERNMENT SALARY ACCOUNT (5030029547)

We write to confirm that account number 5030029547 belonging to Zamfara State Development Project Saving Account JAAC had the sum of Five Thousand, Seventy-One Naira Ninety-Two Kobo Only (N5,071.92) as at December 31 2021.

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

Thank you for your usual co-operation.

Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

Property of Fidelity Bank Plc: Do not share without the express permission of Fidelity Bank www.fidelitybank.ng

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

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



ZAMFARA STATE OF NIGERIA
BAKURA LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



No1 Govt House Road,
Gusau, Zamfara state.
22nd August, 2022

The Director Finance,
ADVERT REVENUE ACCOUNT MINISTRY OF LOCAL GOVT AND
CHIEFTANCY
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1016293903

We write to confirm that ADVERT REVENUE ACCOUNT MINISTRY OF
LOCAL GOVT AND CHIEFTANCY **1016293903** had the sum (39,044.15
Cr) at 31st December, 2021 respectively.

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

Yours Faithfully,

For: United Bank for Africa PLC


FRED NDAGANA
Authorized Signatory


ASMAU SABO
Authorized Signatory

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

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

www.ubagroup.com

Tin: 01126011 - 0001



ZAMFARA STATE OF NIGERIA
BAKURA LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



30TH August, 2022

The Director Finance,
Ministry For Local Govt. Affairs,
Gusau.

Sir,

CERTIFICATE OF BANK BALANCE ON ACCOUNT 0021892315

We hereby confirm that the balance on account 0021892315-{MIN. FOR LOCAL GOVT AND CHIE. AFF} as at 31/12/2021 is N184,660.10 (One Hundred And Eighty Four Thousand, Six Hundred And Sixty Naira, Ten Kobo) only.

Thank you.

Yours faithfully

For: STERLING BANK

Yahaya Shehu
AUTHORISED SIGNATORY

Ibrahim Sabo
AUTHORISED SIGNATORY

Board of Directors

Chairman
Mr. Asue Ighodalo

MD/CEO
Mr. Abubakar Suleiman

Executive Directors
Mr. Yemi Odubiyi
Mr. Emmanuel Emeffienim
Mr. Tunde Adeola
Mr. Raheem Owodeyi

Non-Executive Directors
Mr. Ankala Prasad (Indian)
Mr. Olaitan Kajero
Mrs. Tairat Tijani
Mr. Michael Jituboh
Mrs. Folasade Kilaso
Mr. Paritosh Tripathi (Indian)

Independent Directors
Dr. (Mrs.) Omolara-Akanji
Mr. Michael Ajukwu

Sterling Bank Plc. (RC No 2392)

Head Office: 20 Marina, Lagos.
TEL: 01-700 3270
sterling.ng



ZAMFARA STATE OF NIGERIA
BAKURA LOCAL GOVERNMENT

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

ZENITH BANK PLC

RC: 150224

ZAMFARA BRANCH

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



DATE: 31/08/2022

CERTIFICATE OF BALANCE

ACCOUNT NAME: ZAMFARA STATE MINISTRY FOR LOCAL
GOVERNMENT AFFAIRS

ACCOUNT NUMBER 1012848206

MONTH DECEMBER

CLEARED BALANCE N 18,168,132.27

UNCLEARED BALANCE N 0.00 AS AT 31ST DECEMBER 2021

BALANCE (CLEARED+UNCLEARED) N 18,168,132.27 AS AT 31ST DECEMBER 2021

MANSUR BUSARI
Head of Operations

SALMAN HARUNA
Branch Head

THE BOARD

Chairman: Jim Ovia, **CON Group Managing Director/CEO:** Ebenezer Onyeagwu | **Deputy Managing Director:** Adaora Umeoji.
Executive Directors: Umar Shuaib Ahmed | Temitope Fazoranti | Dennis Olisa | Henry Oroh | Mrs. Adobi Stella Nwapa | Mr. Anthony Akindele Ogunranti
Non-Executives: Mr. Gabriel Ukpeh | Engr. Mustafa Bello | Dr. Al-Mujtaba Abubakar | Omobola Ibidapo-Obe Ogunfowora (PhD)
Mr. Peter Olatunde Bamkole | Mr. Chuks Emma Okoh

