



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



HON. BASHIRU MUAWIYA
Sole Administrator
Bukkuyum Local Government, Zamfara State



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

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BUKKUYUM LOCAL GOVERNMENT
ZAMFARA STATE.

OFFICE ADDRESS:

**BUKKUYUM LOCAL GOVERNMENT
SECRETARIAT, ZAMFARA STATE.**

Our Ref: **BKM/AA/VOL.II/211** Your Ref:..... Date: **9th September, 2022**

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 Bukkuyum Local Government as at 31st December, 2021 are hereby recommended for public use.

Hon. Basiru Ma'awiyya
Sole Administrator.



**ZAMFARA STATE OF NIGERIA
ANKA LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



**BUKKUYUM LOCAL GOVERNMENT
ZAMFARA STATE.**

OFFICE ADDRESS:

**BUKKUYUM LOCAL GOVERNMENT
SECRETARIAT, ZAMFARA STATE.**

Our Ref: **BKM/AA/VOL.II/211** Your Ref: Date: **9th September, 2022**


**FINANCE DIRECTOR'S REPORT TO THE COUNCIL MEMBERS OF
BUKKUYUM 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, 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.



Alh. Umaru Magaji Nasarawa
Director Finance & Supply



All Correspondence to the Office of the Executive Chairman Bukkuyum Local Government Zamfara State



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

LGA/AA/VOL. II/164

20th September, 2022

AUDITOR'S GENERAL CERTIFICATION
BUKKUYUM LOCAL GOVERNMENT ACCOUNTS

We have audited the 2021 Accounts of Bukkuyum 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

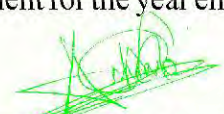
In accordance with section 90 of the Local Government law 2012 of Zamfara State and section 24 of the Public Finance (Control and Management) Act 1958 as amended, the Director of Finance is responsible for the preparation of the Financial Statements which he did on International Public Sector Accounting 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 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 Bukkuyum 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.



BUKKUYUM LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2021

ANNUAL BUDGET 2021 ₦	NOTES	ACTUAL 2021 ₦	ACTUAL 2020 ₦
CashFlows from Operating Activities:			
Receipts:			
1,651,855,240	Statutory Allocation	1,452,684,693	1,432,471,899
504,413,430	Value Added Tax (VAT)	737,861,309	532,043,576
	- Excess Paris Club Refund	-	-
	- Other Receipts	167,851,007	172,779,449
	Transfer from other Government Agencies	-	17,566,833
	Other Transfers	42,160,399	71,654,249
2,156,268,670	Sub-Total- Statutory Allocation	2,400,557,409	2,226,516,005
Independent Revenue (IGR)			
	- Direct Taxes	-	-
8,200,000	Rates	4,809,340	1,880,900
17,001,440	Licences	3,098,620	3,021,320
	- Mining Rents	-	-
	- Royalties	-	-
9,950,000	Fees	3,550,870	6,853,480
	- Fines	3,228,830	3,452,170
	- Sales	-	-
9,800,000	Earnings	13,789,520	18,756,820
	- Sales/Rent of Government Buildings	-	-
4,500,000	Sales/Rent on Lands and Others	445,730	2,128,040
	- Repayments- General	-	-
	- Investment income	-	-
	- Interest Earned	-	-
	- Re-Imbursement/Miscellaneous Receipt	-	-
49,451,440	Sub-Total-Independent Revenue	28,922,910	36,092,730
	Other Revenue Sources of the L/Govt.		
2,205,720,110	Total Receipts	2,429,480,319	2,262,608,735


Director Finance and Supply



BUKKUYUM LOCAL GOVERNMENT

ANNUAL BUDGET 2021 ₦		NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
	Payments:			
274,381,110	Personnel Costs (Incl.Salaries on CRF Charges):	6	270,197,564	322,919,167
460,971,670	Overhead Charges:	7	383,561,009	577,328,582
677,940,800	Consolidated Revenue Fund Charges	8	420,800,967	414,721,143
168,085,110	CRF Charges- Public debt charges	9	161,625,714	230,283,954
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	74,343,468	99,575,712
	Transfers to Others	11	9,275,288	32,144,306
1,581,378,690	Total Payments		1,319,804,010	1,676,972,865
624,341,420	Net Cash Flow from Operating Activities		1,109,676,309	585,635,870
	CashFlows from Investment Activities:			
149,341,420	Capital Expenditure: Administrative Sector:	12	113,803,244	797,580,278
825,000,000	Capital Expenditure: Economic Sector:	12	30,250,371	865,422,369
350,000,000	Capital Expenditure: Social Service Sector:	12	40,398,493	693,937,163
	Capital Expenditure: Funded from Aids and Grants:			
1,324,341,420	Net Cash Flow from Investment Activities:		184,452,108	2,356,939,810
	CashFlows from Financing Activities:			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	140,534,664	2,142,857,143
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shortterm Loan)	13	28,106,933	71,428,571
- 300,000,000	Repayment of External Loans (Including Servicing)	-	1,084,926,067	- 439,379,547
	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:	-	971,466,795	1,748,397,833


Director Finance and Supply



BUKKUYUM 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	-	46,242,594	- 22,906,106
Cash & Its Equivalent as at 1st January		122,424,320	145,330,427
- Cash & Its Equivalent as at 31st December		76,181,726	122,424,320

Director Finance and Supply



BUKKUYUM 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	140,762	277,178
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	76,040,964	122,147,142
TOTAL LIQUID ASSETS		76,181,726	122,424,319
Investments and Other Cash Assets:			
Local Government Investments	16	120,201,490	120,201,490
Imprest			
Advances	17	9,643,545	9,643,545
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		129,845,035	129,845,035
TOTAL ASSETS		206,026,761	252,269,354

Director Finance and Supply



BUKKUYUM LOCAL GOVERNMENT

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund	18	76,181,726	122,424,320
Capital Development Fund			
Trust & Other Public Funds		53,804,071	7,697,893
TOTAL PUBLIC FUNDS		129,985,797	130,122,213
EXTERNAL AND INTERNAL LOANS			
External Loans: LGC			
LGC Bonds & Treasury Bonds			
Nigerian Treasury Bills (NTB)			
<u>Development Loan Stock</u>			
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds			
TOTAL EXTERNAL AND INTERNAL LOANS		-	-
OTHER LIABILITIES			
Deposits:-	19	76,040,964	122,147,142
TOTAL LIABILITIES		206,026,761	252,269,354

Director Finance and Supply



BUKKUYUM LOCAL GOVERNMENT

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

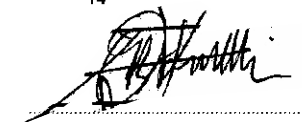
ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	VARIANCE ON FINAL BUDGET 2021 %
145,330,427	Opening Balance:	122,424,320				
	ADD: REVENUE					
1,432,471,899	1 Statutory Allocation	1,452,684,693	1,651,855,240	1,651,855,240		58
532,043,576	Value Added Tax Allocation	737,861,309	504,413,430	504,413,430		29
	Excess Paris Club Refund					-
172,779,449	2 Transfer from Federal Government (Refund)	167,851,007	-	-		7
17,566,833	3 Transfer from other Government Agencies	-	-	-		-
71,654,249	4 Other Transfers	42,160,399	-	-		2
2,371,846,432	Sub-Total-Statutory Allocation	2,522,981,729	2,156,268,670	2,156,268,670	-	95
	Independent Revenue (IGR)					
	- Direct Taxes					
1,880,900	5 Rates	4,809,340	8,200,000	8,200,000		17
3,021,320	5 Licences	3,098,620	17,001,440	17,001,440		11
	- Mining Rents					-
	- Royalties					-
6,853,480	5 Fees	3,550,870	9,950,000	9,950,000		12
3,452,170	5 Fines	3,228,830	-	-		11
	- Sales					-
18,756,820	5 Earnings	13,789,520	9,800,000	9,800,000		48
	- Sales/Rent of Government Buildings					-
2,128,040	5 Sales/Rent on Lands and Others	445,730	4,500,000	4,500,000		2
	- Repayments- General					-
	- Investment income					-
	- Interest Earned					-
	- Re-Imbursement/Miscellaneous Reciept					-
36,092,730	Sub-Total-Independent Revenue	28,922,910	49,451,440	49,451,440	-	100
	Other Revenue Sources of the L/Govt.					
2,407,939,162	TOTAL REVENUE	2,551,904,639	2,205,720,110	2,205,720,110	-	100


 Director Finance and Supply



BUKKUYUM LOCAL GOVERNMENT

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	VARIANCE ON FINAL BUDGET %
<u>LESS: EXPENDITURE</u>						
322,919,167	Personnel Costs (Incl. Salaries on CRF Charges):	270,197,564	274,381,110	274,381,110		98
577,328,582	Overhead Charges:	383,561,009	460,971,670	460,971,670		83
414,721,143	Consolidated Revenue Fund Charges	420,800,967	677,940,800	677,940,800		62
230,283,954	CRF Charges- Public debt charges	161,625,714	168,085,110	168,085,110		96
	Subvention to Parastatals		-			
99,575,712	Other Transfers to Government Agencies	74,343,468	-			
32,144,306	Transfers to Others	9,275,288	-			
<u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u>						
439,379,547	Repayments: External Loans: LGC	1,084,926,067	300,000,000	300,000,000		362
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					
2,142,860,746	TOTAL EXPENDITURE:	2,459,912,401	1,881,378,690	1,881,378,690	-	131
265,078,416	OPERATING BALANCE:	91,992,238	324,341,420	324,341,420	-	28
<u>APPROPRIATIONS/TRANSFERS:</u>						
2,356,939,810	Transfer to Capital Development Funds:	184,452,108	1,324,341,420	1,324,341,420		14
2,356,939,810	Closing Balance:	184,452,108	1,324,341,420	1,324,341,420	-	14


 Director Finance and Supply



BUKKUYUM 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:					
265,078,416	Transfer from Consolidated Revenue Fund: Aid and Grants	91,992,238	324,341,420	324,341,420	-	28
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	168,641,597	1,000,000,000	1,000,000,000		17
2,479,364,130	TOTAL REVENUE AVAILABLE:	260,633,834	1,324,341,420	1,324,341,420	-	20
	LESS: CAPITAL EXPENDITURE:					
797,580,278	Capital Expenditure: Administrative Sector:	113,803,244	149,341,420	149,341,420		76
865,422,369	Capital Expenditure: Economic Sector:	30,250,371	825,000,000	825,000,000		4
693,937,163	Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants:	40,398,493	350,000,000	350,000,000		12
2,356,939,810	TOTAL CAPITAL EXPENDITURE	184,452,108	1,324,341,420	1,324,341,420	-	91
	Intangible Assets					
122,424,320	CLOSING BALANCE	76,181,726	-	-	-	


 Director Finance and Supply



BUKKUYUM 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	1,452,684,693	1,432,471,899	1,651,855,240	- 199,170,547
	- Excess Crude Oil				-
		1,452,684,693	1,432,471,899	1,651,855,240	- 199,170,547
2	OTHER RECEIPTS				
	- Share of Exchange Gains Difference	20,230,270	43,847,336		20,230,270
	- Share of Forex Equalization	3,961,394	18,135,340		3,961,394
	- Share of Excess Bank Charges Recovered	1,781,902	1,130,501		1,781,902
	- Share of Ecology Funds	40,212,897			40,212,897
	- Distribution of Non-oil Excess Account	92,515,361	33,142,744		92,515,361
	- Share of Solid Minerals	1,997,128	2,302,401		1,997,128
	- Distribution of FAAC Deduction	7,152,055			7,152,055
	- Distribution of ₦103 Billion for the month		30,959,095		-
	- Distribution of Stabilization Funds		5,955,676		-
	- Distribution of FGN Intervention Funds		37,306,357		-
		167,851,007	172,779,449	-	167,851,007
3	TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	- Advert Revenue Account MLGCA	-	17,566,833		-
		-	17,566,833	-	-
4	OTHER TRANSFERS				
	- Breed Seeds Nigeria Limited	7,026,733			7,026,733
	- Masak Global Concept	35,133,666			35,133,666
	- Transfer from Fertility Bank PLC		3,928,571		-
	- Augmentation of Deficit (MLGA Development Saving)		-		-
	- Home Vestor Concept Ltd		35,133,666		-
	- Multi Plus Investment Ltd		27,052,923		-
	- Ekpemi International Investment		1,614,012		-
	- Lashfeez Nig. Ltd		3,925,077		-
		42,160,399	71,654,249	-	42,160,399


 Director Finance and Supply



BUKKUYUM LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
5	INDEPENDENT REVENUE (IGR)				
	- Direct Taxes	-	-	-	-
	- Rates	4,809,340	1,880,900	8,200,000	- 3,390,660
	- Licences	3,098,620	3,021,320	17,001,440	- 13,902,820
	- Mining Rents	-	-	-	-
	- Royalties	-	-	-	-
	- Fees	3,550,870	6,853,480	9,950,000	- 6,399,130
	- Fines	3,228,830	3,452,170	-	3,228,830
	- Sales	-	-	-	-
	- Earnings	13,789,520	18,756,820	9,800,000	3,989,520
	- Sales/Rent of Government Buildings	-	-	-	-
	- Sales/Rent on Lands and Others	445,730	2,128,040	4,500,000	- 4,054,270
	- Repayments- General	-	-	-	-
	- Investment income	-	-	-	-
	- Interest Earned	-	-	-	-
	- Re-Imbursement/Miscellaneous Receipt	-	-	-	-
		28,922,910	36,092,730	49,451,440	- 20,528,530
6	PERSONNEL COST				
	- Office of the Chairman	5,076,299	8,351,818	8,206,180	3,129,881
	- Office of the Vice Chairman	600,000	1,677,741	4,398,970	3,798,970
	- Adviser/Assistant to the Chairman/V. Chairman	34,030,546	-	-	34,030,546
	- Office of the Secretary	3,279,919	3,093,502	3,874,870	594,951
	- Internal Audit	-	-	-	-
	- The Council	-	25,379,409	39,983,460	39,983,460
	- Personnel Management	74,204,653	37,866,506	61,899,700	- 12,304,953
	- Agric and Natural Resources	17,437,354	19,293,389	20,557,240	3,119,886
	- Finance & Supply	21,189,399	20,545,950	32,014,040	10,824,641
	- Planning, Research & Statistics	-	-	2,219,340	2,219,340
	- Works & Housing	12,666,674	19,086,699	28,719,090	16,052,416
	- Primary Health Care Services	77,637,865	128,133,013	-	77,637,865
	- Traditional Offices	5,455,946	39,406,644	42,834,000	37,378,054
	- Social & Community Development	18,618,909	20,084,496	29,674,220	11,055,311
		270,197,564	322,919,167	274,381,110	4,183,546


 Director Finance and Supply



BUKKUYUM LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
7	OVERHEAD COST				
	- Office of the Chairman	27,163,228	35,238,800	34,021,670	6,858,442
	- Office of the Vice Chairman	2,560,000	6,010,350	15,500,000	12,940,000
	- Adviser/Assistant to the Chairman/V. Chairman	-			
	- Office of the Secretary	13,298,908	16,390,800	16,000,000	2,701,092
	- Internal Audit	-			
	- The Council	12,198,010	22,028,000	30,000,000	17,801,990
	- Personnel Management	118,015,970	121,944,818	41,200,000	- 76,815,970
	- Agric and Natural Resources	8,488,667	16,565,610	36,000,000	27,511,333
	- Finance & Supply	17,491,128	29,876,297	79,050,000	61,558,872
	- Planning, Research & Statistics	900,000		21,900,000	
	- Works & Housing	3,899,431	18,174,570	38,000,000	34,100,569
	- Primary Health Care Services	6,422,253	20,426,530	-	- 6,422,253
	- Traditional Offices		2,900,980		-
	- Social & Community Development	173,123,415	287,771,827	149,300,000	- 23,823,415
	- Miscellaneous				-
		383,561,009	577,328,582	460,971,670	56,410,661
8	CONSOLIDATED REVENUE FUND CHARGES				
	- Primary School Teachers Salary	186,474,588	214,334,928	215,334,920	28,860,332
	- Training Fund	8,625,051	12,626,377	15,650,840	7,025,789
	- Contribution to Emirate Council	50,741,987	66,664,481	68,254,270	17,512,283
	- Contribution to Pension Funds	85,714,286	85,714,286	86,714,280	999,994
	- Common Services	28,226,795	28,119,271	27,301,700	- 925,095
	- Agency for Mass Education Salary	7,261,800	7,261,800	8,000,000	738,200
	- Primary Health Care Staff Salary	53,756,460		256,684,790	202,928,330
		420,800,967	414,721,143	677,940,800	257,139,833



 Director Finance and Supply



BUKKUYUM LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL	ACTUAL	BUDGET	VARIANCE
		2021	2020	2021	2021
		₦	₦	₦	₦
9	CRF CHARGES- PUBLIC DEBT CHARGES				
	- Short Term Borrowings	116,788,441	73,221,680	-	116,788,441
	- Withholding Tax	2,108,505	36,125,956	15,950,000	13,841,495
	- Value Added Tax (V.A.T FIRS)	2,108,505	36,125,956	20,950,000	18,841,495
	- Others/Taxes	1,054,253	27,461,998	25,520,000	24,465,747
	- Pay as You Earn (PAYE)	13,501,995	25,411,444	16,600,000	3,098,005
	- Water Rate	3,141,700	3,838,900	-	3,141,700
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme			30,000,000	30,000,000
	- Union Dues	4,198,039	6,346,733	23,700,000	19,501,961
	- Party Contributory Scheme	3,780,876		-	3,780,876
	- Housing Funds (NHF)	2,778,747	3,135,312	30,000,000	27,221,253
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)			5,365,110	5,365,110
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	12,164,654	18,615,976	-	12,164,654
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
			161,625,714	230,283,954	168,085,110
10	OTHER TRANSFERS TO GOVERNMENT AGENCIES				
	- Zamfara Secretary to State Government (H.A.D)	12,085,981		-	12,085,981
	- Ministry of Security and Home Affairs	34,476,666		-	34,476,666
	- Zamfara State Universal Basic Education (U.B.E)	2,231,269		-	2,231,269
	- Federal Inland Revenue Service (V.A.T)	1,756,683	7,046,837	-	1,756,683
	- Federal Inland Revenue Service (W.H.T)	1,756,683	7,046,837	-	1,756,683
	- Zamfara State Internal Revenue Service (I.R.S)	3,513,367		-	3,513,367
	- Zamfara State Zakkat & Endowment Board	772,941	7,026,733	-	772,941
	- Zamfara State Ministry of Justice	2,640,362		-	2,640,362
	- Zamfara State Local Government Service Commission	351,337		-	351,337
	- Permanent Secretary (MLGA)	14,758,179	7,026,733	-	14,758,179
- Zamfara State Accountant General FAAC Account		71,428,571	-	-	
		74,343,468	99,575,712	-	74,343,468


 Director Finance and Supply



BUKKUYUM LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
11	TRANSFERS TO OTHERS				
	- KC Group	1,405,347		-	1,405,347
	- Algon	5,902,456		-	5,902,456
	- LG Secretaries Forum	983,743		-	983,743
	- LG Director Administration Forum	983,743		-	983,743
	- Multi Plus Investment		9,688,264		-
	- Tsaure Abba Gen.		3,229,421		-
	- Syndicate Construction & Commercial Ltd		19,226,621		-
		9,275,288	32,144,306	- -	9,275,288
12	CAPITAL EXPENDITURE				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	95,505,855	656,079,067	99,341,420	3,835,565
	- Construction/Provision of Fixed Assets	15,899,322	134,679,570	30,000,000	14,100,678
	- Rehabilitation/Repairs of Fixed Assets	2,398,067	6,821,641	20,000,000	17,601,933
	- Preservation of Environment	-	-		-
		113,803,244	797,580,278	149,341,420	35,538,176
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	491,871	2,000,000	20,000,000	19,508,129
	- Construction/Provision of Fixed Assets	28,639,176	858,787,011	750,000,000	721,360,824
	- Rehabilitation/Repairs of Fixed Assets	1,119,323	4,635,357	40,000,000	38,880,677
	- Preservation of Environment	-	-	15,000,000	15,000,000
		30,250,371	865,422,369	825,000,000	794,749,629
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	70,267	204,163,143	10,000,000	9,929,733
	- Construction/Provision of Fixed Assets	25,502,232	484,666,158	295,000,000	269,497,768
	- Rehabilitation/Repairs of Fixed Assets	14,825,994	5,107,863	45,000,000	30,174,006
	- Preservation of Environment	-	-		-
		40,398,493	693,937,163	350,000,000	309,601,507
	TOTAL CAPITAL EXPENDITURE BY SECTOR	184,452,108	2,356,939,810	1,324,341,420	1,139,889,312



 Director Finance and Supply



BUKKUYUM 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)	140,534,664	2,142,857,143	1,000,000,000	859,465,336
	- Commercial Banks Loans (U.B.A Shortterm Loan)	28,106,933	71,428,571		
		168,641,597	2,214,285,714	1,000,000,000	859,465,336
14	OTHER BANKS OF THE TREASURY				
	- First Bank PLC	95,255	52,121		
	- UBA PLC	15,829	194,047		
	- Fidelity Bank PLC	29,679	31,010		
		140,762	277,178		
15	CASH HELD BY DEPARTMENT & AGENCIES				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	17,728	35,153,481		
	ii. Fidelity Bank PLC	203	208		
		17,931	35,153,273		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	141,473	4,182,512		
	ii. U.B.A PLC II		2,061,657		
	iii. Fidelity Bank PLC	4,049	279		
		145,522	6,244,447		


Director Finance and Supply



BUKKUYUM LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
15	- Cash at Hand with MLGCA (Dev. Saving)				
	i. U.B.A PLC	17,990,270	3,851,788		
	ii. Heritage Bank PLC	21,321	1,110,475		
	iii. Fidelity Bank PLC	356	356		
		18,011,947	4,962,620		
	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	2,744	2,744		
	ii. U.B.A II Bank PLC	221,574	40,588,469		
	iii. Sterling Bank PLC	12,976	364,355		
	iv. Access Bank PLC	-	677		
	v. Zenith Bank PLC	1,276,626			
		1,513,920	40,956,244		
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	56,351,643	105,137,103		
		56,351,643	105,137,103		
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	76,040,964	122,147,142		
16	LOCAL GOVERNMENT INVESTMENTS				
	Zamfara Fertilizer Co.	1,500,000	1,500,000		
	Intercontinental Bank	1,350,000	1,350,000		
	Brightway Solid Minerals Dev. Co.	117,351,490	117,351,490		
		120,201,490	120,201,490		


Director Finance and Supply



BUKKUYUM LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
17	ADVANCES				
	Umar Bala Councillor & Others	1,281,799	1,281,799		
	Lauwali Isah & Others	2,025,000	2,025,000		
	Nasiru Moh'd & Others	1,286,746	1,286,746		
	Vice chairman & Others	1,195,000	1,195,000		
	Salisu sulaiman & Others	3,180,000	3,180,000		
	Garba Yari & Others	515,000	515,000		
	Lauwali Namalan & Others	160,000	160,000		
		9,643,545	9,643,545		
18	CONSOLIDATED REVENUE FUNDS				
	- Opening Balance	122,424,320	145,330,427		
	- Revenue	2,598,121,915	4,476,894,449		
		2,720,546,235	4,622,224,876		
	- Less				
	- Expenditure	2,644,364,509	4,499,800,556		
	- Closing Balance	76,181,726	122,424,320		
19	DEPOSITS				
	- Cash at Hand with MLGCA (JAAC 1)	17,931	35,153,273		
	- Cash at Hand with MLGCA (Salary)	145,522	6,244,447		
	- Cash at Hand with MLGCA (Dev. Saving)	18,011,947	4,962,620		
	- Cash at Hand with MLGCA (Advert Revenue Account)	1,513,920	40,956,244		
	- Cash at Hand with MLGCA (Contract Finance Loan)	56,351,643	105,137,103		
		76,040,964	122,147,142		


Director Finance and Supply



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



GUSAU BRANCH

22 Yakubu Road, P.M.B. 1019, Gusau, Zamfara, Nigeria.
Telephone: 08024694766
Website: www.firstbanknigeria.com

Feb 02, 2022

REF: RL/163/635509900110131549263397

The Chairman
Bukkuyum Local Govt
Bukkuyum
Zamfara State

Dear Sir / Madam,

BANKER'S LETTER OF CERTIFICATE OF BALANCE

ACCOUNT NUMBER: 2009416613

ACCOUNT NAME: REVENUE ACCOUNT BUKKUYUM LOCAL GOVERNMENT

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

We confirm that the balance as at 31-Dec-2021 is **₦95,254.80-Ninety Five Thousand, Two Hundred and Fifty Four Naira, Eighty Kobo**

Kindly oblige with the necessary assistance required.

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

BOARD OF DIRECTORS: Chairman: Ibukun A. Awosika, Managing Director/CEO: Adesola K. Adeduntan, Deputy Managing Director: Gbenga Shobo, Directors: Urum K. Eke (MFR), Ambrose Fesele, Tunde Hassan-Odukale, Lawal K. Ibrahim, Ijeoma E. Jidenma, Ebenezer A. Jolaoso, Daude Lawal, Abiodun Odubola, Remi O. Oni, Obafemi A. Otudeko, Ibrahim D. Waziri



First Bank of Nigeria Ltd - RC 0290 - An FBN Holdings Company





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



No2 Canteen Road,
Gusau, Zamfara state.
15th September, 2022

Director Finance,
BUKKUYUM LOCAL GOVT. SPECIAL PROJECT A/C
Gusau,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1004335220

We write to confirm that **BUKKUYUM LOCAL GOVT. SPECIAL PROJECT A/C 1004335220** had the sum of Fifteen Thousand Eight Hundred Twenty Nine Naira and Four kobo (15,829.04Cr) 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


AKIN OLUTEGBE
Authorized Signatory


NAZEEF SALIHU
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.



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

RC: 103022



September 15, 2022
The Honorable Chairman
Bukkuyum Local Government Council
Gusau
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE IRO BUKKUYUM LOCAL GOVERNMENT
COUNCIL ACCOUNT (5680000811)

We write to confirm that account number **5680000811** belonging to **BUKKUYUM LOCAL GOVERNMENT COUNCIL** had the sum of Twenty-Nine Thousand, Six Hundred and Seventy-Eight Naira, Fifty-Five Kobo only (**N29,678.55K**) 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

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. **Okoko** (Non-Executive Director), Mrs. Nneka C. **Onyeall-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
BUKKUYUM 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,

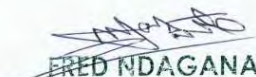
CERTIFICATE OF BALANCE ON ACCOUNT 1015967533

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,
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Erelu Angela Adebayo, Abdulqadir J. Bello, Kayode Fasola, Aisha Hassan-Baba.

www.ubagroup.com

Tin: 01126011 - 0001



ZAMFARA STATE OF NIGERIA
BUKKUYUM 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
BUKKUYUM 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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Tin: 01126011 - 0001



ZAMFARA STATE OF NIGERIA
BUKKUYUM 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
BUKKUYUM 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

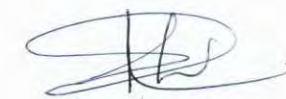
We write to confirm that MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCT **1019185166** had the sum (256,026,079.66) at 31st December, 2021.

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
BUKKUYUM 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.

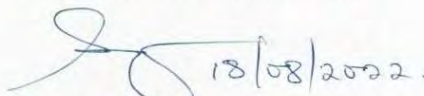
At the request of our client, we hereby confirm his Certificate of balance as appended below for your further action.

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
BUKKUYUM 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
BUKKUYUM 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
BUKKUYUM 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
BUKKUYUM 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