



ZAMFARA STATE OF NIGERIA
BUNGUDU 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



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

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



ZAMFARA STATE OF NIGERIA
BUNGUDU LOCAL GOVERNMENT

OFFICE ADDRESS:

Bungudu Local Government, Secretariat, Along Sokoto Bungudu, Zamfara State.

BUG/AA/VOL.II/60

9th September, 2022

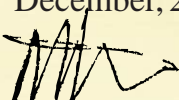
SOLE ADMINISTRATOR'S REPORT

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


Hon. Muhammad Sadiq Maiturare
Sole Administrator.

All Correspondence to Office of the Executive Chairman



ZAMFARA STATE OF NIGERIA
BUNGUDU LOCAL GOVERNMENT

OFFICE ADDRESS:
Bungudu Local Government, Secretariat, Along Sokoto Bungudu, Zamfara State.

BUG/AA/VOL.II/59

9th September, 2022

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

We have prepared the Local Government Accounts, together with accompanying schedules as set out on page 6-33 for the year ended 31st December, 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. Musa Mani
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/165

20th September, 2022

AUDITOR'S GENERAL CERTIFICATION
BUNGUDU LOCAL GOVERNMENT ACCOUNTS

We have audited the 2021 Accounts of Bungudu Local Government Council set out on page 6-33 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 5.

DIRECTOR OF FINANCE AND AUDITOR GENERAL FOR LOCAL GOVERNMENT RESPONSIBILITIES


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

BASIS OF OPINION

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

OPINION

In my opinion, subject to the observation/comments contained in my report, the statements give a true and fair view of the financial transaction of Bungudu 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.



BUNGUDU LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2021

ANNUAL BUDGET 2021 ₦	NOTES	ACTUAL 2021 ₦	ACTUAL 2020 ₦
CashFlows from Operating Activities:			
Receipts:			
1,822,882,510	Statutory Allocation	1,604,033,427	1,581,031,074
549,593,740	Value Added Tax (VAT)	804,032,088	579,655,208
	- Excess Paris Club Refund	-	-
	- Other Receipts	184,516,817	191,716,073
	Transfer from other Government Agencies	-	19,388,659
	Other Transfers	46,532,781	79,695,930
2,372,476,250	Sub-Total- Statutory Allocation	2,639,115,113	2,451,486,944
Independent Revenue (IGR)			
	- Direct Taxes	-	-
	- Rates	14,241,200	9,285,490
6,200,000	Licences	2,780,060	3,450,200
	- Mining Rents	-	-
	- Royalties	-	-
10,200,000	Fees	3,164,620	3,823,350
2,400,000	Fines	2,716,000	2,630,460
6,300,000	Sales	-	-
6,300,000	Earnings	18,868,043	14,044,500
1,792,640	Sales/Rent of Government Buildings	-	-
600,000	Sales/Rent on Lands and Others	-	-
800,000	Repayments- General	-	-
3,250,000	Investment income	-	-
1,557,360	Interest Earned	-	-
	- Re-Imbursement/Miscellaneous Receipt	-	-
39,400,000	Sub-Total-Independent Revenue	41,769,923	33,234,000
	Other Revenue Sources of the L/Govt.		
2,411,876,250	Total Receipts	2,680,885,036	2,484,720,944

Director Finance and Supply



BUNGUDU LOCAL GOVERNMENT

ANNUAL BUDGET 2021 ₦		NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
	Payments:			
342,077,020	Personnel Costs (Incl.Salaries on CRF Charges):	6	342,018,715	424,366,058
571,018,960	Overhead Charges:	7	414,016,542	526,522,614
927,853,120	Consolidated Revenue Fund Charges	8	785,951,979	652,630,385
101,593,810	CRF Charges- Public debt charges	9	202,080,815	266,655,587
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	82,053,500	102,494,803
	Transfers to Others	11	10,237,212	35,477,936
1,942,542,910	Total Payments		1,836,358,763	2,008,147,384
469,333,340	Net Cash Flow from Operating Activities		844,526,273	476,573,559
	CashFlows from Investment Activities:			
90,000,000	Capital Expenditure: Administrative Sector:	12	108,551,579	861,446,671
864,000,000	Capital Expenditure: Economic Sector:	12	33,387,584	618,205,603
350,000,000	Capital Expenditure: Social Service Sector:	12	44,588,151	765,745,468
	Capital Expenditure: Funded from Aids and Grants:			
1,304,000,000	Net Cash Flow from Investment Activities:		186,527,314	2,245,397,742
	CashFlows from Financing Activities:			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	155,109,270	2,142,857,143
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shortterm Loan)	13	31,021,854	71,428,571
-	Repayment of External Loans (Including Servicing)	-	839,804,505	439,379,547
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction	-	55,182,325	26,508,334
	Repayment of Loans from Other Funds			
834,666,660	Net Cash Flows from Financing Activities:		708,855,706	1,748,397,833

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BUNGUDU 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	-	50,856,746	- 20,426,350
Cash & Its Equivalent as at 1st January		134,944,926	155,371,276
- Cash & Its Equivalent as at 31st December		84,088,180	134,944,926


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BUNGUDU 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	161,140	130,116
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	83,927,040	134,814,810
TOTAL LIQUID ASSETS		84,088,180	134,944,926
Investments and Other Cash Assets:			
Local Government Investments	16	87,736,790	87,736,790
Imprest			
Advances	17	67,282,850	67,282,850
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		155,019,640	155,019,640
TOTAL ASSETS		239,107,820	289,964,566

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BUNGUDU LOCAL GOVERNMENT

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund	18	84,088,180	134,944,926
Capital Development Fund			
Trust & Other Public Funds		71,092,600	20,204,831
<u>TOTAL PUBLIC FUNDS</u>		155,180,780	155,149,756
<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	83,927,040	134,814,810
<u>TOTAL LIABILITIES</u>		239,107,820	289,964,566

Director Finance and Supply



BUNGUDU 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 %
155,371,276	Opening Balance:	134,944,926				
	ADD: REVENUE					
1,581,031,074	Statutory Allocation	1,604,033,427	1,822,882,510	1,822,882,510		58
579,655,208	Value Added Tax Allocation	804,032,088	549,593,740	549,593,740		29
	Excess Paris Club Refund		-			-
191,716,073	Other Receipts	184,516,817	-			7
19,388,659	Transfer from other Government Agencies	-	-			-
79,695,930	Other Transfers	46,532,781	-			2
2,606,858,219	Sub-Total-Statutory Allocation	2,774,060,039	2,372,476,250	2,372,476,250	-	95
	Independent Revenue (IGR)					
	- Direct Taxes	-	-	-		-
9,285,490	Rates	14,241,200	-	-		34
3,450,200	Licences	2,780,060	6,200,000	6,200,000		7
	- Mining Rents	-	-	-		-
	- Royalties	-	-	-		-
3,823,350	Fees	3,164,620	10,200,000	10,200,000		8
2,630,460	Fines	2,716,000	2,400,000	2,400,000		7
	- Sales	-	6,300,000	6,300,000		-
14,044,500	Earnings	18,868,043	6,300,000	6,300,000		45
	- Sales/Rent of Government Buildings	-	1,792,640	1,792,640		-
	- Sales/Rent on Lands and Others	-	600,000	600,000		-
	- Repayments- General	-	800,000	800,000		-
	- Investment income	-	3,250,000	3,250,000		-
	- Interest Earned	-	1,557,360	1,557,360		-
	- Re-Imbursement/Miscellaneous Receipt	-	-	-		-
33,234,000	Sub-Total-Independent Revenue	41,769,923	39,400,000	39,400,000	-	100
	Other Revenue Sources of the L/Govt.					
2,640,092,219	TOTAL REVENUE	2,815,829,961	2,411,876,250	2,411,876,250	-	100

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BUNGUDU 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>						
424,366,058	Personnel Costs (Incl.Salaries on CRF Charges):	6	342,018,715	342,077,020	342,077,020	100
526,522,614	Overhead Charges:	7	414,016,542	571,018,960	571,018,960	73
652,630,385	Consolidated Revenue Fund Charges	8	785,951,979	927,853,120	927,853,120	85
266,655,587	CRF Charges- Public debt charges	9	202,080,815	101,593,810	101,593,810	199
	Subvention to Parastatals					
102,494,803	Other Transfers to Government Agencies	10	82,053,500	-		
35,477,936	Transfers to Others	11	10,237,212	-		
<u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u>						
439,379,547	Repayments:External Loans: LGC		839,804,505	165,333,340	165,333,340	508
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					
2,474,035,265	TOTAL EXPENDITURE:		2,731,345,592	2,107,876,250	2,107,876,250	- 130
166,056,954	OPERATING BALANCE:		84,484,369	304,000,000	304,000,000	- 28
<u>APPROPRIATIONS/TRANSFERS:</u>						
2,245,397,742	Transfer to Capital Development Funds:		186,527,314	1,304,000,000	1,304,000,000	- 14
2,245,397,742	Closing Balance:		186,527,314	1,304,000,000	1,304,000,000	- 14

Director Finance and Supply



BUNGUDU 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:					
166,056,954	Transfer from Consolidated Revenue Fund: Aid and Grants	84,484,369	304,000,000	304,000,000	-	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	186,131,124	1,000,000,000	1,000,000,000		19
2,380,342,668	TOTAL REVENUE AVAILABLE:	270,615,493	1,304,000,000	1,304,000,000	-	46
	LESS: CAPITAL EXPENDITURE:					
861,446,671	Capital Expenditure: Administrative Sector: 12	108,551,579	90,000,000	90,000,000		121
618,205,603	Capital Expenditure: Economic Sector: 12	33,387,584	864,000,000	864,000,000		4
765,745,468	Capital Expenditure: Social Service Sector: 12	44,588,151	350,000,000	350,000,000		13
2,245,397,742	TOTAL CAPITAL EXPENDITURE	186,527,314	1,304,000,000	1,304,000,000	-	137
134,944,926	CLOSING BALANCE	84,088,180	-	-	-	


 Director Finance and Supply



BUNGUDU 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	1,604,033,427	1,581,031,074	1,822,882,510	- 218,849,083
	- Excess Crude Oil				-
		1,604,033,427	1,581,031,074	1,822,882,510	- 218,849,083
2	OTHER RECEIPTS				
	- Share of Exchange Gains Difference	22,328,317	48,394,667		22,328,317
	- Share of Forex Equalization	4,372,223	20,016,125		4,372,223
	- Share of Excess Bank Charges Recovered	1,966,700	1,247,743		1,966,700
	- Share of Ecology Funds	44,383,307			44,383,307
	- Distribution of Non-oil Excess Account	102,109,969	36,579,920		102,109,969
	- Share of Solid Minerals	2,204,247	2,541,178		2,204,247
	- Distribution of FAAC Deduction	7,152,055			7,152,055
	- Distribution of ₦103 Billion for the month		34,169,809		-
	- Distribution of Stabilization Funds		6,573,329		-
	- Distribution of FGN Intervention Funds		42,193,302		-
		184,516,817	191,716,073	-	184,516,817
3	TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	- Advert Revenue Account MLGCA	-	19,388,659		-
		-	19,388,659	-	-
4	OTHER TRANSFERS				
	- Breed Seeds Nigeria Limited	7,755,464			7,755,464
	- Masak Global Concept	38,777,318			38,777,318
	- Transfer from Fidelity Bank PLC		3,928,571		-
	- Augmentation of Deficit (MLGA Development Saving)		1,017,968		-
	- Home Vestor Concept Ltd		38,777,318		-
	- Multi Plus Investment Ltd		29,858,534		-
	- Ekpemi International Investment		1,781,399		-
	- Lashfeez Nig. Ltd		4,332,139		-
		46,532,781	79,695,930	-	46,532,781

Director Finance and Supply



BUNGUDU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
5	INDEPENDENT REVENUE (IGR)				
	- Direct Taxes	-	-	-	-
	- Rates	14,241,200	9,285,490	-	14,241,200
	- Licences	2,780,060	3,450,200	6,200,000	- 3,419,940
	- Mining Rents	-	-	-	-
	- Royalties	-	-	-	-
	- Fees	3,164,620	3,823,350	10,200,000	- 7,035,380
	- Fines	2,716,000	2,630,460	2,400,000	316,000
	- Sales	-	-	6,300,000	- 6,300,000
	- Earnings	18,868,043	14,044,500	6,300,000	12,568,043
	- Sales/Rent of Government Buildings	-	-	1,792,640	- 1,792,640
	- Sales/Rent on Lands and Others	-	-	600,000	- 600,000
	- Repayments- General	-	-	800,000	- 800,000
	- Investment income	-	-	3,250,000	- 3,250,000
	- Interest Earned	-	-	1,557,360	- 1,557,360
	- Re-Imbursement/Miscellaneous Receipt	-	-	-	-
		41,769,923	33,234,000	39,400,000	2,369,923
6	PERSONNEL COST				
	- Office of the Chairman	5,359,722	8,508,284	6,285,240	925,518
	- Office of the Vice Chairman	600,000	1,451,434	1,765,030	1,165,030
	- Adviser/Assistant to the Chairman/V. Chairman	36,952,221	-	-	36,952,221
	- Office of the Secretary	3,280,919	5,285,152	2,576,620	- 704,299
	- Internal Audit	-	-	-	-
	- The Council	-	27,367,897	18,152,620	18,152,620
	- Personnel Management	81,329,757	46,527,947	82,108,690	778,933
	- Agric and Natural Resources	35,296,994	30,391,914	48,183,680	12,886,686
	- Finance & Supply	28,833,685	24,397,199	39,125,170	10,291,485
	- Planning, Research & Statistics	-	-	2,169,850	- 2,169,850
	- Works & Housing	25,273,698	26,410,982	37,562,130	12,288,432
	- Primary Health Care Services	74,402,024	181,579,748	-	74,402,024
	- Traditional Offices	5,729,650	32,895,967	45,546,000	39,816,350
	- Social & Community Development	44,960,045	39,549,535	58,601,990	13,641,945
		342,018,715	424,366,058	342,077,020	58,305

Director Finance and Supply



BUNGUDU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
7	OVERHEAD COST				
	- Office of the Chairman	37,057,295	32,571,000	42,000,000	4,942,705
	- Office of the Vice Chairman	2,500,000	6,458,000	18,000,000	15,500,000
	- Adviser/Assistant to the Chairman/V. Chairman	-	-	-	-
	- Office of the Secretary	9,308,587	12,620,000	15,000,000	5,691,413
	- Internal Audit	-	-	-	-
	- The Council	12,051,542	36,663,000	22,500,000	10,448,458
	- Personnel Management	83,092,506	15,499,000	38,000,000	45,092,506
	- Agric and Natural Resources	11,094,430	19,245,000	70,237,520	59,143,090
	- Finance & Supply	16,721,382	22,730,332	60,000,000	43,278,618
	- Planning, Research & Statistics	2,000,000	-	67,500,000	65,500,000
	- Works & Housing	3,600,893	3,910,000	40,000,000	36,399,107
	- Primary Health Care Services	18,769,805	27,018,000	-	18,769,805
	- Traditional Offices	-	-	9,000,000	9,000,000
	- Social & Community Development	217,820,101	349,808,282	188,781,440	29,038,661
	- Miscellaneous	-	-	-	-
		414,016,542	526,522,614	571,018,960	157,002,418
8	CONSOLIDATED REVENUE FUND CHARGES				
	- Primary School Teachers Salary	430,012,558	408,692,623	410,000,000	20,012,558
	- Training Fund	9,356,002	13,846,409	15,000,000	5,643,998
	- Contribution to Emirate Council	56,092,353	73,674,816	75,000,000	18,907,647
	- Contribution to Pension Funds	85,714,286	85,714,286	86,000,000	285,714
	- Common Services	31,253,770	31,090,455	32,000,000	746,230
	- Agency for Mass Education Salary	39,611,796	39,611,796	40,000,000	388,204
	- Primary Health Care Staff Salary	133,911,216	-	269,853,120	135,941,904
		785,951,979	652,630,385	927,853,120	141,901,141


Director Finance and Supply



BUNGUDU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
9	CRF CHARGES- PUBLIC DEBT CHARGES				
	- Short Term Borrowings	128,900,367	73,221,680		- 128,900,367
	- Withholding Tax	2,108,505	36,125,956		- 2,108,505
	- Value Added Tax (V.A.T FIRS)	2,108,505	36,125,956		- 2,108,505
	- Others/Taxes	1,054,253	27,461,998		- 1,054,253
	- Pay as You Earn (PAYE)	24,867,063	44,315,794	30,000,000	5,132,937
	- Water Rate	5,469,700	5,792,000	1,000,000	- 4,469,700
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme			25,593,810	25,593,810
	- Union Dues	7,173,591	9,239,556	18,000,000	10,826,409
	- Party Contributory Scheme	6,837,060			- 6,837,060
	- Housing Funds (NHF)	5,113,744	5,385,909	27,000,000	21,886,256
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	18,448,027	28,986,739		- 18,448,027
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		202,080,815	266,655,587	101,593,810	- 100,487,005
10	OTHER TRANSFERS TO GOVERNMENT AGENCIES				
	- Zamfara Secretary to State Government (H.A.D)	13,339,397			- 13,339,397
	- Ministry of Security and Home Affairs	38,052,182			- 38,052,182
	- Zamfara State Universal Basic Education (U.B.E)	2,462,670			- 2,462,670
	- Federal Inland Revenue Service (V.A.T)	1,938,866	7,777,652		- 1,938,866
	- Federal Inland Revenue Service (W.H.T)	1,938,866	7,777,652		- 1,938,866
	- Zamfara State Internal Revenue Service (I.R.S)	3,877,732			- 3,877,732
	- Zamfara State Zakkat & Endowment Board	853,101	7,755,464		- 853,101
	- Zamfara State Ministry of Justice	2,914,189			- 2,914,189
	- Zamfara State Local Government Service Commission	387,773			- 387,773
	- Permanent Secretary (MLGA)	16,288,724	7,755,464		- 16,288,724
	- Zamfara State Accountant General FAAC Account		71,428,571		-
		82,053,500	102,494,803	- -	82,053,500

Director Finance and Supply



BUNGUDU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
11	TRANSFERS TO OTHERS				
	- KC Group	1,551,093			- 1,551,093
	- Algon	6,514,589			- 6,514,589
	- LG Secretaries Forum	1,085,765			- 1,085,765
	- LG Director Administration Forum	1,085,765			- 1,085,765
	- Multi Plus Investment		10,693,017		-
	- Tsaure Abba Gen.		3,564,339		-
	- Syndicate Construction & Commercial Ltd		21,220,581		-
		10,237,212	35,477,936	- -	10,237,212
12	CAPITAL EXPENDITURE				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	88,356,599	705,270,615	90,000,000	1,643,401
	- Construction/Provision of Fixed Assets	17,548,213	148,646,955		- 17,548,213
	- Rehabilitation/Repairs of Fixed Assets	2,646,767	7,529,101		- 2,646,767
	- Preservation of Environment	-	-		-
		108,551,579	861,446,671	90,000,000	- 18,551,579
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	542,882	2,000,000	15,000,000	14,457,118
	- Construction/Provision of Fixed Assets	31,609,295	611,570,246	790,000,000	758,390,705
	- Rehabilitation/Repairs of Fixed Assets	1,235,407	4,635,357	45,000,000	43,764,593
	- Preservation of Environment	-	-	14,000,000	14,000,000
		33,387,584	618,205,603	864,000,000	830,612,416
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	77,555	225,277,286	15,000,000	14,922,445
	- Construction/Provision of Fixed Assets	28,147,024	534,830,592	310,000,000	281,852,976
	- Rehabilitation/Repairs of Fixed Assets	16,363,572	5,637,590	25,000,000	8,636,428
	- Preservation of Environment	-	-		-
		44,588,151	765,745,468	350,000,000	305,411,849
	TOTAL CAPITAL EXPENDITURE BY SECTOR	186,527,314	2,245,397,742	1,304,000,000	1,117,472,686



 Director Finance and Supply



BUNGUDU 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)	155,109,270	2,142,857,143	1,000,000,000	844,890,730
	- Commercial Banks Loans (U.B.A Shorterm Loan)	31,021,854	71,428,571		
		186,131,124	2,214,285,714	1,000,000,000	844,890,730
14	OTHER BANKS OF THE TREASURY				
	- Fidelity Bank PLC		36,257		
	- UBA PLC	140,356	-	14,523	
	- Unity Bank PLC	20,783	108,382		
		161,140	130,116		
15	CASH HELD BY DEPARTMENT & AGENCIES				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	19,567	-	38,799,188	
	ii. Fidelity Bank PLC	224	230		
		19,791	-	38,798,958	
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	156,145	4,616,273		
	ii. U.B.A PLC II		2,275,467		
	iii. Fidelity Bank PLC	4,469	308		
		160,614	6,892,048		


Director Finance and Supply



BUNGUDU 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	19,856,009	4,251,251		
	ii. Heritage Bank PLC	23,532	1,225,640		
	iii. Fidelity Bank PLC	393	393		
		19,879,935	5,477,284		
	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	3,028	3,028		
	ii. U.B.A II Bank PLC	244,553	44,797,828		
	iii. Sterling Bank PLC	14,321	402,141		
	iv. Access Bank PLC	-	748		
	v. Zenith Bank PLC	1,409,023			
		1,670,926	45,203,745		
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	62,195,774	116,040,690		
		62,195,774	116,040,690		
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	83,927,040	134,814,810		
16	LOCAL GOVERNMENT INVESTMENTS				
	Gamji Bank	50,000	50,000		
	Sokoto Investment Co Ltd	50,000	50,000		
	CCNN Sokoto	200,000	200,000		
	Sokoto Cooperative Bank	152,172	152,172		
	Gusau Community Bank	500,000	500,000		
	Zamfara Investment Co	297,000	297,000		
	Urban Development Bank	346,000	346,000		
	Unity Bank (BON)	400,000	400,000		
	Zamfara Fertilizer Co.	1,500,000	1,500,000		
	T/Mafara Bricks B. Ind.	1,500,000	1,500,000		
	Intercontinental Bank	1,350,000	1,350,000		
	Brightway Solid Minerals Dev. Co.	54,999,974	54,999,974		
	Micro Finance Bank	26,391,644	26,391,644		
		87,736,790	87,736,790		

Director Finance and Supply



BUNGUDU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
17	ADVANCES				
	Sani Mani Aliyu & Others	5,811,500	5,811,500		
	Abubakar Balarabe & Others	5,621,118	5,621,118		
	Musa Mani B & Others	5,311,140	5,311,140		
	Ibrahim A Gusau & Others	4,870,100	4,870,100		
	Muhammad Hassan & Others	3,990,118	3,990,118		
	Muhammad Lawal Nahuce & Others	5,890,400	5,890,400		
	Yahaya Ibrahim Shinkafi & Others	4,160,500	4,160,500		
	Sirajo Jafaru & Others	5,701,500	5,701,500		
	Suleman Ibrahim & Others	5,621,117	5,621,117		
	Junaidu Sani & Others	5,901,200	5,901,200		
	Haliru Aliyu Gusau & Others	14,404,157	14,404,157		
		67,282,850	67,282,850		
18	CONSOLIDATED REVENUE FUNDS				
	- Opening Balance	134,944,926	155,371,276		
	- Revenue	2,867,016,160	4,699,006,658		
		3,001,961,086	4,854,377,934		
	- Less				
	- Expenditure	2,917,872,906	4,719,433,008		
	- Closing Balance	84,088,180	134,944,926		
19	DEPOSITS				
	- Cash at Hand with MLGCA (JAAC 1)	19,791	38,798,958		
	- Cash at Hand with MLGCA (Salary)	160,614	6,892,048		
	- Cash at Hand with MLGCA (Dev. Saving)	19,879,935	5,477,284		
	- Cash at Hand with MLGCA (Advert Revenue Account)	1,670,926	45,203,745		
	- Cash at Hand with MLGCA (Contract Finance Loan)	62,195,774	116,040,690		
		83,927,040	134,814,810		

Director Finance and Supply



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



No2 Canteen Road,
Gusau, Zamfara state.
14th January, 2022

The Chairman,
Bungudu Local Secretariat,
Along Sokoto Bungudu,
Zamfara State.

Dear Sir,

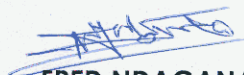
CERTIFICATE OF BALANCE ON ACCOUNT 1003824028


We write to confirm that BUNGUDU LOCAL GOVERNMENT, **1003824028** had the sum of One Hundred and Forty Thousand Three Hundred and Fifty Six Naira Forty Eight Kobo (140,356.48 Cr) 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 Ndujisi, 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
BUNGUDU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



17th January, 2022.

The Sole administrator,
Bungudu Local Government

Zamfara State

Sir,

BANKS CERTIFICATE AS AT DECEMBER 31, 2021 IFO BUNGUDU LOCAL GOVERNMENT

We write to confirm to you that, the Balance on account 0019592279 (BUNGUDU LOCAL GOVT. REVENUE ACCOUNT) as at 31th of December, 2021 is #20,783.39.

Kindly acknowledged receipt:

Thank you.

Yours Faithfully,
For: Unity Bank plc, Bungudu Branch

Authorized Signatory

Authorized Signatory

Unity Bank plc
RC: 94 524
Unity Bank Corporate Head Office, Plot 42, Alimied Onibudo Street
Victoria Island, Lagos.
T: +234 (0)70 80066030 +234 (0)70 57323225-50

www.unitybankng.com

Aminu Babangida (Chairman), Tomi Somofun (Managing Director/CEO), Temisan Tuoder (Executive Director), Mr. Ebenezer A. Kolawole, Executive Director, Oluwalunsho Obasanjo (Director), Sam N. Okagbue (Independent Director), Yabawa Lawan Wabi (Director), Hafiz Mohammed Bashir (Director)



ZAMFARA STATE OF NIGERIA
BUNGUDU 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,

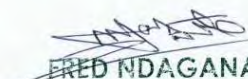
CERTIFICATE OF BALANCE ON ACCOUNT 1015967533

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
BUNGUDU 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
BUNGUDU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



No1 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
BUNGUDU 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
BUNGUDU 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

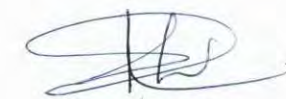
We write to confirm that MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCT **1019185166** had the sum (256,026,079.66) at 31st December, 2021.

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
BUNGUDU 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.

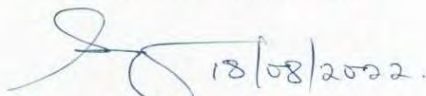
At the request of our client, we hereby confirm his Certificate of balance as appended below for your further action.

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
BUNGUDU 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

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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. **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
BUNGUDU 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
BUNGUDU 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
BUNGUDU 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



NOTE
