



ZAMFARA STATE OF NIGERIA
TSAFE 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



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

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**ZAMFARA STATE OF NIGERIA
TSAFE LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



**ZAMFARA STATE OF NIGERIA
TSAFE LOCAL GOVERNMENT**

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

TSF/AA/VOL.II/56

9th September, 2022

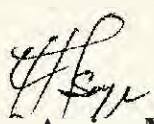
SOLE ADMINISTRATOR'S REPORT

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 2020 were examined and certified by the Auditor General for Local Governments in accordance with the provisions of Local Government relevant laws. Based on the opinion of the Auditor General the Statements were fairly presented in all material respects. Therefore, the Financial Position and Report of Tsafe Local Government as at 31st December, 2021 are hereby recommended for public use.


Hon. Aminu Mudi Tsafe
Sole Administrator.

All Correspondence to be address to Office of the Executive Chairman



**ZAMFARA STATE OF NIGERIA
TSAFE LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



**ZAMFARA STATE OF NIGERIA
TSAFE LOCAL GOVERNMENT**

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

TSF/AA/VOL.II/55

9th September, 2022

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

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



All Correspondence to be address to Office of the Executive Chairman



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

LGA/AA/VOL. II/174

20th September, 2022

AUDITOR'S GENERAL CERTIFICATION
TSAFE LOCAL GOVERNMENT ACCOUNTS

We have audited the 2021 Accounts of Tsafe Local Government Council set out on page 6 - 34 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 5.

DIRECTOR OF FINANCE AND AUDITOR GENERAL FOR LOCAL GOVERNMENT RESPONSIBILITIES


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

BASIS OF OPINION

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

OPINION

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



1.0 ACCOUNTING POLICIES

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

1.1 ACCOUNTING CONVENTION

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

1.2 BASIS OF ACCOUNTING

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

1.3 RECEIPTS

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

1.4 PAYMENTS

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

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

1.5 LOAN REPAYMENTS

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

1.6 INVESTMENTS

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

1.7 ADVANCES

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



TSAFE LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2021

ANNUAL BUDGET 2021 ₦	NOTES	ACTUAL 2021 ₦	ACTUAL 2020 ₦
CashFlows from Operating Activities:			
Receipts:			
1,655,225,500	Statutory Allocation	1,455,655,597	1,435,388,045
557,491,810	Value Added Tax (VAT)	815,599,536	587,978,294
	- Excess Paris Club Refund	-	-
	- Other Receipts	168,178,149	173,131,184
	Transfer from other Government Agencies	-	17,602,595
	Other Transfers	42,246,227	72,222,058
2,212,717,310	Sub-Total- Statutory Allocation	2,481,679,509	2,286,322,175
Independent Revenue (IGR)			
1,600,000	Direct Taxes/Rates	3,881,650	9,386,510
19,070,000	Licences	8,733,582	10,523,470
	- Mining Rents	-	-
	- Royalties	-	-
12,920,000	Fees	708,600	539,720
1,300,000	Fines	2,020,000	2,802,000
2,700,000	Sales	-	-
10,542,410	Earnings	12,203,350	19,466,513
	- Sales/Rent of Government Buildings	-	-
	- Sales/Rent on Lands and Others	-	99,740
	- Repayments- General	-	-
	- Investment income	-	-
	- Interest Earned	-	-
	- Re-Imbursement/Miscellaneous Receipt	-	-
48,132,410	Sub-Total-Independent Revenue	27,547,182	42,817,953
	Other Revenue Sources of the L/Govt.		
2,260,849,720	Total Receipts	2,509,226,691	2,329,140,128

Director Finance and Supply



TSAFE LOCAL GOVERNMENT

ANNUAL BUDGET 2021 ₦	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦	
Payments:				
265,726,900	Personnel Costs (Incl.Salaries on CRF Charges):	6	278,809,463	375,944,986
463,400,000	Overhead Charges:	7	387,972,040	526,559,127
953,766,270	Consolidated Revenue Fund Charges	8	654,276,687	554,426,883
131,000,000	CRF Charges- Public debt charges	9	181,865,833	282,562,947
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	74,494,812	99,633,012
	Transfers to Others	11	9,294,170	32,209,744
1,813,893,170	Total Payments		1,586,713,005	1,871,336,700
446,956,550	Net Cash Flow from Operating Activities		922,513,687	457,803,429
CashFlows from Investment Activities:				
170,000,000	Capital Expenditure: Administrative Sector:	12	98,551,914	798,833,945
719,956,550	Capital Expenditure: Economic Sector:	12	30,311,953	721,787,211
257,000,000	Capital Expenditure: Social Service Sector:	12	40,480,734	695,346,727
	Capital Expenditure: Funded from Aids and Grants:			
1,146,956,550	Net Cash Flow from Investment Activities:		169,344,601	2,215,967,883
CashFlows from Financing Activities:				
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	140,820,757	2,142,857,143
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shortterm Loan)	13	28,164,151	71,428,571
-	300,000,000 Repayment of External Loans (Including Servicing)	-	917,304,924	437,992,457
	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:	-	803,502,341	1,749,784,924

Director Finance and Supply



TSAFE 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	-	50,333,255	8,379,530
Cash & Its Equivalent as at 1st January		126,634,194	135,013,724
- Cash & Its Equivalent as at 31st December		76,300,939	126,634,194

Director Finance and Supply



TSAFE 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	105,176	4,238,392
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	76,195,763	122,395,802
TOTAL LIQUID ASSETS		76,300,940	126,634,194
Investments and Other Cash Assets:			
Local Government Investments	16	113,175,347	113,175,347
Imprest			
Advances	17	36,618,434	36,618,434
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		149,793,781	149,793,781
TOTAL ASSETS		226,094,721	276,427,975

Director Finance and Supply



TSAFE LOCAL GOVERNMENT

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund	18	76,300,939	126,634,194
Capital Development Fund			
Trust & Other Public Funds		73,598,018	27,397,979
TOTAL PUBLIC FUNDS		149,898,957	154,032,173
<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			
TOTAL EXTERNAL AND INTERNAL LOANS		-	-
<u>OTHER LIABILITIES</u>			
Deposits:-	19	76,195,763	122,395,802
TOTAL LIABILITIES		226,094,721	276,427,975

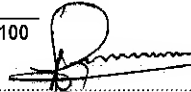
Director Finance and Supply



TSAFE 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 %
135,013,724	Opening Balance:	126,634,194				
	ADD: REVENUE					
1,435,388,045	Statutory Allocation	1,455,655,597	1,655,225,500	1,655,225,500		56
587,978,294	Value Added Tax Allocation	815,599,536	557,491,810	557,491,810		31
	Excess Paris Club Refund		-			-
173,131,184	Other Receipts	168,178,149	-			6
17,602,595	Transfer from other Government Agencies	-	-			-
72,222,058	Other Transfers	42,246,227	-			2
2,421,335,900	Sub-Total-Statutory Allocation	2,608,313,703	2,212,717,310	2,212,717,310	-	95
	Independent Revenue (IGR)					
	- Direct Taxes	-	-	-		-
9,386,510	Rates	3,881,650	1,600,000	1,600,000		14
10,523,470	Licences	8,733,582	19,070,000	19,070,000		32
	- Mining Rents	-	-	-		-
	- Royalties	-	-	-		-
539,720	Fees	708,600	12,920,000	12,920,000		3
2,802,000	Fines	2,020,000	1,300,000	1,300,000		7
	- Sales	-	2,700,000	2,700,000		-
19,466,513	Earnings	12,203,350	10,542,410	10,542,410		44
	- Sales/Rent of Government Buildings	-	-	-		-
99,740	Sales/Rent on Lands and Others	-	-	-		-
	- Repayments- General	-	-	-		-
	- Investment income	-	-	-		-
	- Interest Earned	-	-	-		-
	- Re-Imbursement/Miscellaneous Receipt	-	-	-		-
42,817,953	Sub-Total-Independent Revenue	27,547,182	48,132,410	48,132,410	-	100
	Other Revenue Sources of the L/Govt.					
2,464,153,852	TOTAL REVENUE	2,635,860,885	2,260,849,720	2,260,849,720	-	100


 Director Finance and Supply



TSAFE LOCAL GOVERNMENT

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	VARIANCE ON FINAL BUDGET %
LESS: EXPENDITURE						
375,944,986	Personnel Costs (Incl. Salaries on CRF Charges):	278,809,463	265,726,900	265,726,900		105
526,559,127	Overhead Charges:	387,972,040	463,400,000	463,400,000		84
554,426,883	Consolidated Revenue Fund Charges	654,276,687	953,766,270	953,766,270		69
282,562,947	CRF Charges- Public debt charges	181,865,833	131,000,000	131,000,000		139
	Subvention to Parastatals					
99,633,012	Other Transfers to Government Agencies	74,494,812	-	-		
32,209,744	Transfers to Others	9,294,170	-	-		
OTHER RECURRENT PAYMENTS/EXPENDITURE:						
437,992,457	Repayments: External Loans: LGC	917,304,924	300,000,000	300,000,000		306
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					
2,335,837,490	TOTAL EXPENDITURE:	2,559,200,254	2,113,893,170	2,113,893,170	-	121
128,316,362	OPERATING BALANCE:	76,660,632	146,956,550	146,956,550	-	52
APPROPRIATIONS/TRANSFERS:						
2,215,967,883	Transfer to Capital Development Funds:	169,344,601	1,146,956,550	1,146,956,550		15
2,215,967,883	Closing Balance:	169,344,601	1,146,956,550	1,146,956,550	-	15

Director Finance and Supply



TSAFE 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:					
128,316,362	Transfer from Consolidated Revenue Fund: Aid and Grants	76,660,632	146,956,550	146,956,550	-	52
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	168,984,908	1,000,000,000	1,000,000,000		17
2,342,602,077	TOTAL REVENUE AVAILABLE:	245,645,539	1,146,956,550	1,146,956,550	-	69
	LESS: CAPITAL EXPENDITURE:					
798,833,945	Capital Expenditure: Administrative Sector:	98,551,914	170,000,000	170,000,000		58
721,787,211	Capital Expenditure: Economic Sector:	30,311,953	719,956,550	719,956,550		4
695,346,727	Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants:	40,480,734	257,000,000	257,000,000		16
2,215,967,883	TOTAL CAPITAL EXPENDITURE	169,344,601	1,146,956,550	1,146,956,550	-	78
126,634,194	CLOSING BALANCE Intangible Assets	76,300,939	-	-	-	

Director Finance and Supply



TSAFE 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	1,455,655,597	1,435,388,045	1,655,225,500	- 199,569,903
	- Excess Crude Oil				-
		1,455,655,597	1,435,388,045	1,655,225,500	- 199,569,903
2	OTHER RECEIPTS				
	- Share of Exchange Gains Difference	20,271,454	43,936,598		20,271,454
	- Share of Forex Equalization	3,969,458	18,172,259		3,969,458
	- Share of Excess Bank Charges Recovered	1,785,529	1,132,802		1,785,529
	- Share of Ecology Funds	40,294,760			40,294,760
	- Distribution of Non-oil Excess Account	92,703,699	33,210,214		92,703,699
	- Share of Solid Minerals	2,001,194	2,307,088		2,001,194
	- Distribution of FAAC Deduction	7,152,055			7,152,055
	- Distribution of ₦103 Billion for the month		31,022,120		-
	- Distribution of Stabilization Funds		5,967,801		-
	- Distribution of FGN Intervention Funds		37,382,303		-
		168,178,149	173,131,184	-	168,178,149
3	TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	- Advert Revenue Account MLGCA	-	17,602,595		-
		-	17,602,595	-	-
4	OTHER TRANSFERS				
	- Breed Seeds Nigeria Limited	7,041,038			7,041,038
	- Masak Global Concept	35,205,189			35,205,189
	- Transfer from Fedility Bank PLC		3,928,571		-
	- Augmentation of Deficit (MLGA Development Saving)		429,937		-
	- Home Vestor Concept Ltd		35,205,189		-
	- Multi Plus Investment Ltd		27,107,996		-
	- Ekpemi International Investment		1,617,298		-
	- Lashfeez Nig. Ltd		3,933,067		-
		42,246,227	72,222,058	-	42,246,227

Director Finance and Supply



TSAFE LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
5	INDEPENDENT REVENUE (IGR)				
	- Direct Taxes	-	-	-	-
	- Rates	3,881,650	9,386,510	1,600,000	2,281,650
	- Licences	8,733,582	10,523,470	19,070,000	- 10,336,418
	- Mining Rents	-	-	-	-
	- Royalties	-	-	-	-
	- Fees	708,600	539,720	12,920,000	- 12,211,400
	- Fines	2,020,000	2,802,000	1,300,000	720,000
	- Sales	-	-	2,700,000	- 2,700,000
	- Earnings	12,203,350	19,466,513	10,542,410	1,660,940
	- Sales/Rent of Government Buildings	-	-	-	-
	- Sales/Rent on Lands and Others	-	99,740	-	-
	- Repayments- General	-	-	-	-
	- Investment income	-	-	-	-
	- Interest Earned	-	-	-	-
	- Re-Imbursement/Miscellaneous Receipt	-	-	-	-
		27,547,182	42,817,953	48,132,410	- 20,585,228
6	PERSONNEL COST				
	- Office of the Chairman	5,484,551	8,301,583	8,206,180	2,721,629
	- Office of the Vice Chairman	600,000	1,398,118	4,398,970	3,798,970
	- Adviser/Assistant to the Chairman/V. Chairman	37,777,778	-	-	- 37,777,778
	- Office of the Secretary	3,300,919	3,093,502	3,874,870	573,951
	- Internal Audit	-	-	-	-
	- The Council	-	27,197,088	61,792,620	61,792,620
	- Personnel Management	65,803,571	32,393,963	35,770,610	- 30,032,961
	- Agric and Natural Resources	28,675,067	27,029,062	32,406,040	3,730,973
	- Finance & Supply	17,027,558	16,683,407	22,658,490	5,630,932
	- Planning, Research & Statistics	-	-	5,362,590	5,362,590
	- Works & Housing	12,188,996	17,403,272	17,270,910	5,081,914
	- Primary Health Care Services	76,080,030	184,849,628	-	- 76,080,030
	- Traditional Offices	6,487,600	32,538,456	33,528,000	27,040,400
	- Social & Community Development	25,383,393	25,056,908	40,457,620	15,074,227
		278,809,463	375,944,986	265,726,900	- 13,082,563

Director Finance and Supply



TSAFE LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
7	OVERHEAD COST				
	- Office of the Chairman	29,239,002	34,017,690	38,500,000	9,260,998
	- Office of the Vice Chairman	3,642,813	6,188,509	17,000,000	13,357,187
	- Adviser/Assistant to the Chairman/V. Chairman	-			
	- Office of the Secretary	8,396,990	10,103,319	16,500,000	8,103,010
	- Internal Audit	-			-
	- The Council	17,588,123	28,421,776	42,000,000	24,411,877
	- Personnel Management	69,824,461	77,031,453	61,000,000	- 8,824,461
	- Agric and Natural Resources	13,033,922	8,699,077	28,500,000	15,466,078
	- Finance & Supply	21,956,371	26,624,395	58,000,000	36,043,629
	- Planning, Reaserch & Statistics	-		15,000,000	15,000,000
	- Works & Housing	11,368,011	10,668,865	37,000,000	25,631,989
	- Primary Health Care Services	23,210,622	30,684,920	-	- 23,210,622
	- Traditional Offices	4,689,721	2,529,380	-	- 4,689,721
	- Social & Community Development	185,022,005	291,589,743	149,900,000	- 35,122,005
	- Miscellaneous	-			-
		387,972,040	526,559,127	463,400,000	75,427,960
8	CONSOLIDATED REVENUE FUND CHARGES				
	- Primary School Teachers Salary	313,506,849	321,175,038	340,000,000	26,493,151
	- Training Fund	8,639,399	12,650,318	20,000,000	11,360,601
	- Contribution to Emirate Council	50,847,012	66,802,435	90,000,000	39,152,988
	- Contribution to Pension Funds	85,714,286	85,714,286	87,000,000	1,285,714
	- Common Services	28,286,213	28,177,594	36,000,000	7,713,787
	- Agency for Mass Education Salary	39,907,212	39,907,212	52,000,000	12,092,788
	- Primary Health Care Staff Salary	127,375,716		328,766,270	201,390,554
		654,276,687	554,426,883	953,766,270	299,489,583

Director Finance and Supply



TSAFE LOCAL GOVERNMENT


NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
9	CRF CHARGES- PUBLIC DEBT CHARGES				
	- Short Term Borrowings	110,457,596	73,221,680	-	110,457,596
	- Withholding Tax	2,108,505	36,125,956	13,000,000	10,891,495
	- Value Added Tax (V.A.T FIRS)	2,108,505	36,125,956	25,000,000	22,891,495
	- Others/Taxes	1,054,253	27,461,998	20,000,000	18,945,747
	- Pay as You Earn (PAYE)	22,497,469	47,360,362	16,000,000	-
	- Water Rate	4,046,100	5,027,400	-	4,046,100
	- National Health Insurance Scheme	-	-	-	-
	- Contributory Pension Scheme	-	-	18,000,000	18,000,000
	- Union Dues	5,428,552	8,643,295	10,000,000	4,571,448
	- Party Contributory Scheme	5,247,423	-	-	5,247,423
	- Housing Funds (NHF)	5,791,821	4,761,736	17,000,000	11,208,179
	- Insurance Programmes (Superannuation)	-	-	-	-
	- Welfare Loan Scheme	-	-	-	-
	- Dependent Fund (Development Levy)	-	-	12,000,000	12,000,000
	- Poverty Alleviation Scheme	-	-	-	-
	- Other/Loan Deductions	23,125,609	43,834,565	-	23,125,609
	- Payout Recovered	-	-	-	-
	- Overpayment Recoverable (Receipt)	-	-	-	-
		181,865,833	282,562,947	131,000,000	- 50,865,833
10	OTHER TRANSFERS TO GOVERNMENT AGENCIES:				
	- Zamfara Secretary to State Government (H.A.D)	12,110,585	-	-	12,110,585
	- Ministry of Security and Home Affairs	34,546,852	-	-	34,546,852
	- Zamfara State Universal Basic Education (U.B.E)	2,235,811	-	-	2,235,811
	- Federal Inland Revenue Service (V.A.T)	1,760,259	7,061,183	-	1,760,259
	- Federal Inland Revenue Service (W.H.T)	1,760,259	7,061,183	-	1,760,259
	- Zamfara State Internal Revenue Service (I.R.S)	3,520,519	-	-	3,520,519
	- Zamfara State Zakkat & Endowment Board	774,514	7,041,038	-	774,514
	- Zamfara State Ministry of Justice	2,645,737	-	-	2,645,737
	- Zamfara State Local Government Service Commission	352,052	-	-	352,052
	- Permanent Secretary (MLGA)	14,788,223	7,041,038	-	14,788,223
	- Zamfara State Accountant General FAAC Account	-	71,428,571	-	-
		74,494,812	99,633,012	- -	74,494,812

Director Finance and Supply



TSAFE LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
11	TRANSFERS TO OTHERS:				
	- KC Group	1,408,208			- 1,408,208
	- Algon	5,914,472			- 5,914,472
	- LG Secretaries Forum	985,745			- 985,745
	- LG Director Administration Forum	985,745			- 985,745
	- Multi Plus Investment		9,707,987		-
	- Tsaure Abba Gen.		3,235,996		-
	- Syndicate Construction & Commercial Ltd		19,265,762		-
		9,294,170	32,209,744	- -	9,294,170
12	CAPITAL EXPENDITURE				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	80,217,276	657,044,674	100,000,000	19,782,724
	- Construction/Provision of Fixed Assets	15,931,689	134,953,743	40,000,000	24,068,311
	- Rehabilitation/Repairs of Fixed Assets	2,402,949	6,835,528	30,000,000	27,597,051
	- Preservation of Environment	-	-		-
		98,551,914	798,833,945	170,000,000	71,448,086
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	492,873	2,000,000	15,000,000	14,507,127
	- Construction/Provision of Fixed Assets	28,697,478	715,151,854	680,690,000	651,992,522
	- Rehabilitation/Repairs of Fixed Assets	1,121,602	4,635,357	14,266,550	13,144,948
	- Preservation of Environment	-	-	10,000,000	10,000,000
		30,311,953	721,787,211	719,956,550	689,644,597
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	70,410	204,577,604	5,000,000	4,929,590
	- Construction/Provision of Fixed Assets	25,554,148	485,650,862	220,000,000	194,445,852
	- Rehabilitation/Repairs of Fixed Assets	14,856,176	5,118,261	32,000,000	17,143,824
	- Preservation of Environment	-	-		-
		40,480,734	695,346,727	257,000,000	216,519,266
	TOTAL CAPITAL EXPENDITURE BY SECTOR	169,344,601	2,215,967,883	1,146,956,550	977,611,949


 Director Finance and Supply



TSAFE 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)	140,820,757	2,142,857,143	1,000,000,000	859,179,243
	- Commercial Banks Loans (U.B.A Shortterm Loan)	28,164,151	71,428,571		
		168,984,908	2,214,285,714	1,000,000,000	859,179,243
14	OTHER BANKS OF THE TREASURY				
	- First Bank PLC	11,643			
	- Fidelity Bank PLC		4,330		
	- UBA PLC I	85,533	4,226,053		
	- UBA PLC II	8,000	8,009		
		105,176	4,238,392		
15	CASH HELD BY DEPARTMENT & AGENCIES				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	17,764	35,225,045		
	ii. Fidelity Bank PLC	204	209		
		17,968	35,224,836		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	141,761	4,191,026		
	ii. U.B.A PLC II		2,065,854		
	iii. Fidelity Bank PLC	4,057	280		
		145,819	6,257,159		

Director Finance and Supply



TSAFE 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	18,026,893	3,859,630		
	ii. Heritage Bank PLC	21,364	1,112,735		
	iii. Fidelity Bank PLC	357	357		
		18,048,615	4,972,722		
	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	2,749	2,749		
	ii. U.B.A II Bank PLC	222,025	40,671,096		
	iii. Sterling Bank PLC	13,002	365,096		
	iv. Access Bank PLC	-	679		
	v. Zenith Bank PLC	1,279,225			
		1,517,002	41,039,621		
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	56,466,361	105,351,136		
		56,466,361	105,351,136		
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	76,195,763	122,395,802		
16	LOCAL GOVERNMENT INVESTMENTS				
	Urban Development Bank	720,000	720,000		
	CCNN Sokoto	504,000	504,000		
	Sokoto Cooperative Bank SKL Comm	655,173	655,173		
	Unity Bank (BON)	855,513	855,513		
	Zamfara Fertilizer Co.	2,500,000	2,500,000		
	T/Mafara Bricks B. Ind.	2,500,000	2,500,000		
	Intercontinental Bank	1,350,000	1,350,000		
	Brightway Solid Minerals Dev. Co.	104,090,661	104,090,661		
		113,175,347	113,175,347		

Director Finance and Supply



TSAFE LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
17	ADVANCES				
	Abdullahi A. Ahmed & Others	2,328,950	2,328,950		
	Yahaya Alhassan Bilbis & Others	3,416,125	3,416,125		
	Siddi Muh'd Yankuzo & Others	3,330,128	3,330,128		
	Kabiru Abdullahi & Others	3,500,000	3,500,000		
	Abdullahi Abubakar & Others	3,130,450	3,130,450		
	Sulaiman Yusuf & Others	2,850,150	2,850,150		
	Lauwali Yahaya 7 Others	3,416,117	3,416,117		
	Alh. Idris Keta & Others	3,500,000	3,500,000		
	Musa Adamu & Others	3,250,100	3,250,100		
	Abdullahi Yahaya & Others	2,150,000	2,150,000		
	Adamu Lauwali & Others	5,746,414	5,746,414		
		36,618,434	36,618,434		
18	CONSOLIDATED REVENUE FUNDS				
	- Opening Balance	126,634,194	135,013,724		
	- Revenue	2,678,211,599	4,543,425,842		
		2,804,845,793	4,678,439,567		
	- Less				
	- Expenditure	2,728,544,854	4,551,805,373		
	- Closing Balance	76,300,939	126,634,194		
19	DEPOSITS				
	- Cash at Hand with MLGCA (JAAC 1)	17,968	35,224,836		
	- Cash at Hand with MLGCA (Salary)	145,819	6,257,159		
	- Cash at Hand with MLGCA (Dev. Saving)	18,048,615	4,972,722		
	- Cash at Hand with MLGCA (Advert Revenue Account)	1,517,002	41,039,621		
	- Cash at Hand with MLGCA (Contract Finance Loan)	56,466,361	105,351,136		

Director Finance and Supply



**ZAMFARA STATE OF NIGERIA
TSAFE LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



Carriegen Area, P.M.B. 1019, Gasau, Zamfara State, Nigeria
Telephone: +234 063-200243, 200243, 203202. Fax: 063-202261
Website: www.firstbanknigeria.com

April 11, 2022

The Executive Chairman
TSAFE LOCAL GOVERNMENT
TSAFE
Zamfara State

Dear Sir / Madam,

CERTIFICATE OF BALANCE ACCOUNT-2034741353-TSAFE LOCAL GOVERNMENT REVENUE

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

We confirm that the balance as at 31-Dec-2021 is **₦11,642.80** (Eleven Thousand, Six Hundred and Forty-two Naira, eighty kobo)

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

Yours faithfully,

For: **FIRST BANK OF NIGERIA Ltd**

Relationship Manager

Business Manager

FirstBank is regulated by the Central Bank of Nigeria.

BOARD OF DIRECTORS: Chairman: Tunde Hassan-Odukale, CEO: Adesola K. Adeduntan, Deputy Managing Director: Gbenga Shobo, Executive Directors: Abdulhali M. Ibrahim, Directors: Utchi Nwokedi, Adesunle Sonola, Isima Ogolazi, Ebenezer Olufloware, Ishaya Elijah B. Dodo, UK Eke, Remi Lasale



First Bank of Nigeria Ltd. - RC 0280 | An FBN Holdings Company





**ZAMFARA STATE OF NIGERIA
TSAFE LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



No2 Canteen Road,
Gusau, Zamfara state.
17th January, 2022

The Chairman,
Tsafe Local Govt Secretariat,
Zaria Road,
Tsafe,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1000565607

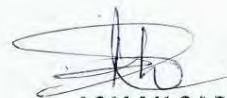
We write to confirm that TSAFE LOCAL GOVT, 1000565607 had the sum of Eighty Five Thousand Five Hundred and Thirty Three Naira Thirty Kobo (85,533.30cr) 31st December, 2021.

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
TSAFE LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



No2 Canteen Road,
Gusau, Zamfara state.
17th January, 2021

The Chairman,
Tsafe Local Govt Secretariat,
Zaria Road,
Tsafe,
Zamfara State.

Dear Sir,

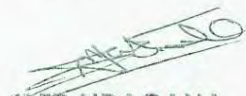
CERTIFICATE OF BALANCE ON ACCOUNT 1000498084

We write to confirm that TSAFE LOCAL GOVERNMENT ENUE **1000498084** had the sum of Eight Thousand and Eight Naira Sixty Seven kobo (8,008.67 Cr) 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
TSAFE 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,

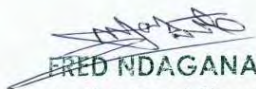
CERTIFICATE OF BALANCE ON ACCOUNT 1015967533

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),
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Ibrahim Puri, Chiugo Ndubisi. Non-Executive Directors: Owanari Duke, Samuel Oni FCA, Angela Aneke,
Erelu Angela Adebayo, Abdulqadir J. Bello, Kayode Fasola, Aisha Hassan-Baba.

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**ZAMFARA STATE OF NIGERIA
TSAFE LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 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
TSAFE LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



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

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

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1018795827

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

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

Yours Faithfully,

For: United Bank for Africa PLC


FRED NDAGANA
Authorized Signatory


ASMAU SABO
Authorized Signatory

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

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

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**ZAMFARA STATE OF NIGERIA
TSAFE LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

4

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
TSAFE 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

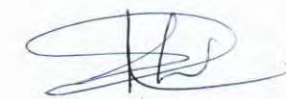
We write to confirm that MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCT **1019185166** had the sum (256,026,079.66) at 31st December, 2021.

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
TSAFE 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.

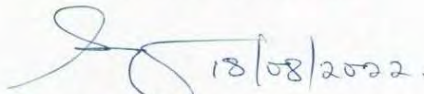
At the request of our client, we hereby confirm his Certificate of balance as appended below for your further action.

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
TSAFE 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 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
TSAFE 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,

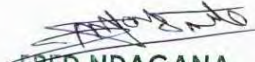
CERTIFICATE OF BALANCE ON ACCOUNT 1016293903

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
TSAFE 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
TSAFE 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