



**ZAMFARA STATE OF NIGERIA**  
**ZURMI 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**



**ZUMI LOCAL GOVERNMENT ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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**ZAMFARA STATE OF NIGERIA  
ZURMI LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*



# ZURMI LOCAL GOVERNMENT

## Zamfara State

ADDRESS: Zurmi Local Government Secretariat, Along Gusau-Jibia Road, Zurmi, Zamfara State.

*Our Ref:* ZRM/AA/VOL.II/80 *Your Ref:* \_\_\_\_\_ *Date:* 9<sup>th</sup> Septemebr, 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 Zurmi Local Government as at 31<sup>st</sup> December, 2021 are hereby recommended for public use.

**Hon. Dr. Ahmad A Bawa Moriki**  
Sole Administrator.



**ZAMFARA STATE OF NIGERIA**  
**ZURMI LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*



# ZURMI LOCAL GOVERNMENT

## Zamfara State

ADDRESS: Zurmi Local Government Secretariat, Along Gusau-Jibia Road, Zurmi, Zamfara State.

*Our Ref:* ZRM/AA/VOL.II/79 *Your Ref:* \_\_\_\_\_ *Date:* 9<sup>th</sup> September, 2022

### FINANCE DIRECTOR'S REPORT TO THE COUNCIL MEMBERS OF ZURMI LOCAL GOVERNMENT

We have prepared the Local Government Accounts, together with accompanying schedules as set out on page 6 – 33 for the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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. Aminu Atiku  
Director Finance & Supply





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

LGA/AA/VOL.II/175

20<sup>th</sup> September, 2022

**AUDITOR'S GENERAL CERTIFICATION**  
**ZURMI LOCAL GOVERNMENT ACCOUNTS**

We have audited the 2021 Accounts of Zurmi 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 disclose 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 Zurmi Local Government of Zamfara State for the year ended and the financial position as at 31<sup>st</sup> 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**

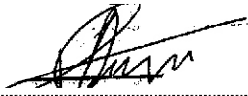
The Government policy specifically states that all advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for,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



## ZURMI LOCAL GOVERNMENT

### CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2021

ANNUAL BUDGET 2021 ₦		NOTES	ACTUAL 2021 ₦	ACTUAL 2020 ₦
	<b>CashFlows from Operating Activities:</b>			
	<b>Receipts:</b>			
1,827,742,110	Statutory Allocation	1	1,608,334,212	1,585,252,590
584,657,200	Value Added Tax (VAT)		855,385,782	616,605,554
	- Excess Paris Club Refund		-	-
	- Other Receipts	2	184,990,399	191,207,289
	Transfer from other Government Agencies	3	-	19,440,428
	Other Transfers	4	46,657,028	78,877,550
<b>2,412,399,310</b>	<b>Sub-Total- Statutory Allocation</b>		<b>2,695,367,421</b>	<b>2,491,383,412</b>
	<b>Independent Revenue (IGR)</b>			
	- Direct Taxes	5	-	-
2,000,000	Rates	5	13,240,311	7,935,800
23,850,000	Licences	5	4,719,800	2,794,380
	- Mining Rents	5	-	-
	- Royalties	5	-	-
11,650,000	Fees	5	16,132,330	9,304,930
250,000	Fines	5	-	-
2,820,000	Sales	5	-	-
13,385,890	Earnings	5	23,693,360	17,590,300
	- Sales/Rent of Government Buildings	5	-	-
	- Sales/Rent on Lands and Others	5	13,235,214	9,723,088
	- Repayments- General	5	-	-
	- Investment income	5	-	-
	- Interest Earned	5	3,890,750	1,288,440
	- Re-Imbursement/Miscellaneous Receipt	5	-	-
<b>53,955,890</b>	<b>Sub-Total-Independent Revenue</b>		<b>74,911,766</b>	<b>48,636,938</b>
	Other Revenue Sources of the L/Govt.			
<b>2,466,355,200</b>	<b>Total Receipts</b>		<b>2,770,279,187</b>	<b>2,540,020,350</b>

  
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## ZURMI LOCAL GOVERNMENT

ANNUAL BUDGET 2021 ₦		NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
	<b>Payments:</b>			
242,996,580	Personnel Costs (Incl.Salaries on CRF Charges):	6	225,809,389	295,770,030
479,100,000	Overhead Charges:	7	447,333,506	587,009,186
973,372,190	Consolidated Revenue Fund Charges	8	578,812,045	590,324,810
96,690,000	CRF Charges- Public debt charges	9	163,426,807	238,716,935
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	82,272,591	102,577,753
	Transfers to Others	11	10,264,546	35,572,666
<b>1,792,158,770</b>	<b>Total Payments</b>		<b>1,507,918,885</b>	<b>1,849,971,379</b>
<b>674,196,430</b>	<b>Net Cash Flow from Operating Activities</b>		<b>1,262,360,302</b>	<b>690,048,971</b>
	<b>CashFlows from Investment Activities:</b>			
180,796,430	Capital Expenditure: Administrative Sector:	12	108,841,423	863,261,524
818,400,000	Capital Expenditure: Economic Sector:	12	33,476,732	853,979,178
375,000,000	Capital Expenditure: Social Service Sector:	12	44,707,206	767,786,002
	Capital Expenditure: Funded from Aids and Grants:			
<b>1,374,196,430</b>	<b>Net Cash Flow from Investment Activities:</b>		<b>187,025,361</b>	<b>2,485,026,703</b>
	<b>CashFlows from Financing Activities:</b>			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	155,523,428	2,142,857,143
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shorterm Loan)	13	31,104,686	71,428,571
- 300,000,000	Repayment of External Loans (Including Servicing)	-	1,257,905,648	- 439,379,547
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction	-	55,182,325	- 26,508,334
	Repayment of Loans from Other Funds			
<b>700,000,000</b>	<b>Net Cash Flows from Financing Activities:</b>	-	<b>1,126,459,860</b>	<b>1,748,397,833</b>

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## ZURMI LOCAL GOVERNMENT

ANNUAL BUDGET 2021 ₦	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
<b>Movement in Other Cash Equivalent Accounts</b>			
(Increase)/Decrease in Investments			
Net (Increase)/Decrease in Other Cash Equipments			
<b>Total Cashflows from other cash equivalent Accounts</b>			
- Net Cash for the year		- 51,124,918	- 46,579,899
Cash & Its Equivalent as at 1st January		135,286,430	181,866,329
- Cash & Its Equivalent as at 31st December		<b>84,161,512</b>	<b>135,286,430</b>

  
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## ZURMI LOCAL GOVERNMENT

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

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
<b>ASSETS:-</b>			
<b>Liquid Assets:-</b>			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	10,378	111,651
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	84,151,134	135,174,779
<b>TOTAL LIQUID ASSETS</b>		<b>84,161,512</b>	<b>135,286,430</b>
<b>Investments and Other Cash Assets:</b>			
Local Government Investments	16	115,994,866	115,994,866
Imprest			
Advances	17	4,160,000	4,160,000
Revolving Loans Granted			
Intangible Assets			
<b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>		<b>120,154,866</b>	<b>120,154,866</b>
<b>TOTAL ASSETS</b>		<b>204,316,378</b>	<b>255,441,296</b>

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## ZURMI LOCAL GOVERNMENT

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
<b><u>LIABILITIES:-</u></b>			
<b><u>PUBLIC FUNDS</u></b>			
Consolidated Revenue Fund	18	84,161,512	135,286,430
Capital Development Fund			
Trust & Other Public Funds		36,003,732 -	15,019,913
<b><u>TOTAL PUBLIC FUNDS</u></b>		<b>120,165,244</b>	<b>120,266,517</b>
<b><u>EXTERNAL AND INTERNAL LOANS</u></b>			
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			
<b><u>TOTAL EXTERNAL AND INTERNAL LOANS</u></b>		<b>-</b>	<b>-</b>
<b><u>OTHER LIABILITIES</u></b>			
Deposits:-	19	84,151,134	135,174,779
<b><u>TOTAL LIABILITIES</u></b>		<b>204,316,378</b>	<b>255,441,296</b>

  
Director Finance and Supply



## ZURMI 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 %
181,866,329	Opening Balance:	135,286,430				
	<b>ADD: REVENUE</b>					
1,585,252,590	1 Statutory Allocation	1,608,334,212	1,827,742,110	1,827,742,110		57
616,605,554	Value Added Tax Allocation	855,385,782	584,657,200	584,657,200		30
	Excess Paris Club Refund		-	-		-
191,207,289	2 Other Receipts	184,990,399	-	-		7
19,440,428	3 Transfer from other Government Agencies	-	-	-		-
78,877,550	4 Other Transfers	46,657,028	-	-		2
<b>2,673,249,741</b>	<b>Sub-Total-Statutory Allocation</b>	<b>2,830,653,852</b>	<b>2,412,399,310</b>	<b>2,412,399,310</b>	<b>-</b>	<b>95</b>
	<b>Independent Revenue (IGR)</b>					
	- Direct Taxes	-	-	-		-
7,935,800	5 Rates	13,240,311	2,000,000	2,000,000		18
2,794,380	5 Licences	4,719,800	23,850,000	23,850,000		6
	- Mining Rents	-	-	-		-
	- Royalties	-	-	-		-
9,304,930	5 Fees	16,132,330	11,650,000	11,650,000		22
	- Fines	-	250,000	250,000		-
	- Sales	-	2,820,000	2,820,000		-
17,590,300	5 Earnings	23,693,360	13,385,890	13,385,890		32
	- Sales/Rent of Government Buildings	-	-	-		-
9,723,088	5 Sales/Rent on Lands and Others	13,235,214	-	-		18
	- Repayments- General	-	-	-		-
	- Investment income	-	-	-		-
1,288,440	5 Interest Earned	3,890,750	-	-		5
	- Re-Imbursement/Miscellaneous Receipt	-	-	-		-
<b>48,636,938</b>	<b>Sub-Total-Independent Revenue</b>	<b>74,911,766</b>	<b>53,955,890</b>	<b>53,955,890</b>	<b>-</b>	<b>100</b>
	Other Revenue Sources of the L/Govt.					
<b>2,721,886,679</b>	<b>TOTAL REVENUE</b>	<b>2,905,565,617</b>	<b>2,466,355,200</b>	<b>2,466,355,200</b>	<b>-</b>	<b>100</b>

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### ZURMI LOCAL GOVERNMENT

ACTUAL 2020 ₦		NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	VARIANCE ON FINAL BUDGET %
<b>LESS: EXPENDITURE</b>							
295,770,030	Personnel Costs (Incl.Salaries on CRF Charges):	6	225,809,389	242,996,580	242,996,580		93
587,009,186	Overhead Charges:	7	447,333,506	479,100,000	479,100,000		93
590,324,810	Consolidated Revenue Fund Charges	8	578,812,045	973,372,190	973,372,190		59
238,716,935	CRF Charges- Public debt charges	9	163,426,807	96,690,000	96,690,000		169
	Subvention to Parastatals						
102,577,753	Other Transfers to Government Agencies	10	82,272,591	-			
35,572,666	Transfers to Others	11	10,264,546	-			
<b>OTHER RECURRENT PAYMENTS/EXPENDITURE:</b>							
439,379,547	Repayments:External Loans: LGC		1,257,905,648	300,000,000	300,000,000		419
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						
<b>2,315,859,260</b>	<b>TOTAL EXPENDITURE:</b>		<b>2,821,006,858</b>	<b>2,092,158,770</b>	<b>2,092,158,770</b>	<b>-</b>	<b>135</b>
<b>406,027,419</b>	<b>OPERATING BALANCE:</b>		<b>84,558,760</b>	<b>374,196,430</b>	<b>374,196,430</b>	<b>-</b>	<b>23</b>
<b>APPROPRIATIONS/TRANSFERS:</b>							
2,485,026,703	Transfer to Capital Development Funds:		187,025,361	1,374,196,430	1,374,196,430	-	14
<b>2,485,026,703</b>	<b>Closing Balance:</b>		<b>187,025,361</b>	<b>1,374,196,430</b>	<b>1,374,196,430</b>	<b>-</b>	<b>14</b>

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## ZURMI 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:					
406,027,419	Transfer from Consolidated Revenue Fund: Aid and Grants	84,558,760	374,196,430	374,196,430	-	23
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	186,628,113	1,000,000,000	1,000,000,000		19
<b>2,620,313,133</b>	<b>TOTAL REVENUE AVAILABLE:</b>	<b>271,186,873</b>	<b>1,374,196,430</b>	<b>1,374,196,430</b>	<b>-</b>	<b>41</b>
	<b>LESS: CAPITAL EXPENDITURE:</b>					
863,261,524	Capital Expenditure: Administrative Sector:	108,841,423	180,796,430	180,796,430		60
853,979,178	Capital Expenditure: Economic Sector:	33,476,732	818,400,000	818,400,000		4
767,786,002	Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants:	44,707,206	375,000,000	375,000,000		12
<b>2,485,026,703</b>	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>187,025,361</b>	<b>1,374,196,430</b>	<b>1,374,196,430</b>	<b>-</b>	<b>76</b>
	Intangible Assets					
<b>135,286,430</b>	<b>CLOSING BALANCE</b>	<b>84,161,512</b>	<b>-</b>	<b>-</b>	<b>-</b>	

  
 Director Finance and Supply



## ZURMI LOCAL GOVERNMENT

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

NOTES	DETAILS	ACTUAL	ACTUAL	BUDGET	VARIANCE
		2021	2020	2021	2021
		₦	₦	₦	₦
<b>1</b>	<b>STATUTORY ALLOCATION</b>				
	- Statutory Allocation	1,608,334,212	1,585,252,590	1,827,742,110	- 219,407,898
	- Excess Crude Oil				-
		<b>1,608,334,212</b>	<b>1,585,252,590</b>	<b>1,827,742,110</b>	<b>- 219,407,898</b>
<b>2</b>	<b>OTHER RECEIPTS</b>				
	- Share of Exchange Gains Difference	22,387,935	48,523,886		22,387,935
	- Share of Forex Equalization	4,383,897	20,069,570		4,383,897
	- Share of Excess Bank Charges Recovered	1,971,951	1,251,074		1,971,951
	- Share of Ecology Funds	44,501,815			44,501,815
	- Distribution of Non-oil Excess Account	102,382,613	36,677,592		102,382,613
	- Share of Solid Minerals	2,210,133	2,547,964		2,210,133
	- Distribution of FAAC Deduction	7,152,055			7,152,055
	- Distribution of ₦103 Billion for the month		34,261,046		-
	- Distribution of Stabilization Funds		6,590,881		-
	- Distribution of FGN Intervention Funds		41,285,277		-
		<b>184,990,399</b>	<b>191,207,289</b>	<b>-</b>	<b>184,990,399</b>
<b>3</b>	<b>TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>				
	- Advert Revenue Account MLGCA	-	19,440,428		-
		<b>-</b>	<b>19,440,428</b>	<b>-</b>	<b>-</b>
<b>4</b>	<b>OTHER TRANSFERS</b>				
	- Breed Seeds Nigeria Limited	7,776,171			7,776,171
	- Masak Global Concept	38,880,857			38,880,857
	- Transfer from Fidelity Bank PLC		3,928,571		-
	- Augmentation of Deficit (MLGA Development Saving)		-		-
	- Home Vestor Concept Ltd		38,880,857		-
	- Multi Plus Investment Ltd		29,938,260		-
	- Ekpemi International Investment		1,786,155		-
	- Lashfeez Nig. Ltd		4,343,707		-
		<b>46,657,028</b>	<b>78,877,550</b>	<b>-</b>	<b>46,657,028</b>

  
 Director Finance and Supply



### ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
<b>5</b>	<b>INDEPENDENT REVENUE (IGR)</b>				
	- Direct Taxes	-	-	-	-
	- Rates	13,240,311	7,935,800	2,000,000	11,240,311
	- Licences	4,719,800	2,794,380	23,850,000	19,130,200
	- Mining Rents	-	-	-	-
	- Royalties	-	-	-	-
	- Fees	16,132,330	9,304,930	11,650,000	4,482,330
	- Fines	-	-	250,000	250,000
	- Sales	-	-	2,820,000	2,820,000
	- Earnings	23,693,360	17,590,300	13,385,890	10,307,470
	- Sales/Rent of Government Buildings	-	-	-	-
	- Sales/Rent on Lands and Others	13,235,214	9,723,088	-	13,235,214
	- Repayments- General	-	-	-	-
	- Investment income	-	-	-	-
	- Interest Earned	3,890,750	1,288,440	-	3,890,750
	- Re-Imbursement/Miscellaneous Receipt	-	-	-	-
		<b>74,911,766</b>	<b>48,636,938</b>	<b>53,955,890</b>	<b>20,955,876</b>
<b>6</b>	<b>PERSONNEL COST</b>				
	- Office of the Chairman	10,600,474	9,828,495	8,206,180	2,394,294
	- Office of the Vice Chairman	1,609,035	1,451,435	4,398,970	2,789,935
	- Adviser/Assistant to the Chairman/V. Chairman	34,322,859	-	-	34,322,859
	- Office of the Secretary	3,180,804	3,095,525	3,874,870	694,066
	- Internal Audit	-	-	1,323,700	1,323,700
	- The Council	-	29,323,359	47,253,180	47,253,180
	- Personnel Management	72,563,140	33,988,810	46,713,450	25,849,690
	- Agric and Natural Resources	13,337,943	14,733,107	21,338,130	8,000,187
	- Finance & Supply	13,301,788	14,102,820	24,895,260	11,593,472
	- Planning, Research & Statistics	-	-	2,133,640	2,133,640
	- Works & Housing	9,672,611	18,909,181	17,325,270	7,652,659
	- Primary Health Care Services	42,780,300	113,758,368	-	42,780,300
	- Traditional Offices	8,112,350	40,690,859	28,212,000	20,099,650
	- Social & Community Development	16,328,085	15,888,071	37,321,930	20,993,845
		<b>225,809,389</b>	<b>295,770,030</b>	<b>242,996,580</b>	<b>17,187,191</b>

Director Finance and Supply





### ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
<b>7</b>	<b>OVERHEAD COST</b>				
	- Office of the Chairman	30,079,202	92,535,417	39,500,000	9,420,798
	- Office of the Vice Chairman	9,211,390	6,430,243	15,700,000	6,488,610
	- Adviser/Assistant to the Chairman/V. Chairman	-	-	-	-
	- Office of the Secretary	15,621,625	13,349,286	16,500,000	878,375
	- Internal Audit	-	-	15,500,000	15,500,000
	- The Council	25,737,776	28,151,461	46,000,000	20,262,224
	- Personnel Management	84,485,700	44,812,215	58,500,000	25,985,700
	- Agric and Natural Resources	17,239,452	9,970,468	26,000,000	8,760,548
	- Finance & Supply	24,985,879	32,144,487	60,000,000	35,014,121
	- Planning, Research & Statistics	-	-	15,000,000	15,000,000
	- Works & Housing	11,943,258	12,262,740	31,500,000	19,556,742
	- Primary Health Care Services	21,139,010	22,420,566	-	21,139,010
	- Traditional Offices	6,274,430	5,428,218	-	6,274,430
	- Social & Community Development	200,615,784	319,504,085	154,900,000	45,715,784
	- Miscellaneous	-	-	-	-
		<b>447,333,506</b>	<b>587,009,186</b>	<b>479,100,000</b>	<b>31,766,494</b>
<b>8</b>	<b>CONSOLIDATED REVENUE FUND CHARGES</b>				
	- Primary School Teachers Salary	252,983,939	321,459,946	310,000,000	57,016,061
	- Training Fund	9,376,772	13,881,086	22,000,000	12,623,228
	- Contribution to Emirate Council	56,244,391	73,874,075	85,000,000	28,755,609
	- Contribution to Pension Funds	85,714,286	85,714,286	65,000,000	20,714,286
	- Common Services	31,339,786	31,174,885	35,000,000	3,660,214
	- Agency for Mass Education Salary	64,220,532	64,220,532	64,000,000	220,532
	- Primary Health Care Staff Salary	78,932,340	-	392,372,190	313,439,850
		<b>578,812,045</b>	<b>590,324,810</b>	<b>973,372,190</b>	<b>394,560,145</b>

  
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 Director Finance and Supply



### ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
<b>9</b>	<b>CRF CHARGES- PUBLIC DEBT CHARGES</b>				
	- Short Term Borrowings	117,026,192	73,221,680	-	117,026,192
	- Withholding Tax	2,108,505	36,125,956	9,890,000	7,781,495
	- Value Added Tax (V.A.T FIRS)	2,108,505	36,125,956	26,416,000	24,307,495
	- Others/Taxes	1,054,253	27,461,998	30,540,000	29,485,747
	- Pay as You Earn (PAYE)	12,255,790	28,705,469	19,604,000	7,348,210
	- Water Rate	3,315,510	3,945,200	-	3,315,510
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme				-
	- Union Dues	4,206,473	6,598,437	10,240,000	6,033,527
	- Party Contributory Scheme	3,969,593		-	3,969,593
	- Housing Funds (NHF)	2,427,524	3,112,351	-	2,427,524
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	14,954,462	23,419,889	-	14,954,462
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		<b>163,426,807</b>	<b>238,716,935</b>	<b>96,690,000</b>	<b>- 66,736,807</b>
<b>10</b>	<b>TRANSFERS TO GOVERNMENT AGENCIES</b>				
	- Zamfara Secretary to State Government (H.A.D)	13,375,015		-	13,375,015
	- Ministry of Security and Home Affairs	38,153,785		-	38,153,785
	- Zamfara State Universal Basic Education (U.B.E)	2,469,245		-	2,469,245
	- Federal Inland Revenue Service (V.A.T)	1,944,043	7,798,419	-	1,944,043
	- Federal Inland Revenue Service (W.H.T)	1,944,043	7,798,419	-	1,944,043
	- Zamfara State Internal Revenue Service (I.R.S)	3,888,086		-	3,888,086
	- Zamfara State Zakkat & Endowment Board	855,379	7,776,171	-	855,379
	- Zamfara State Ministry of Justice	2,921,970		-	2,921,970
	- Zamfara State Local Government Service Commission	388,809		-	388,809
	- Permanent Secretary (MLGA)	16,332,217	7,776,171	-	16,332,217
	- Zamfara State Accountant General FAAC Account		71,428,571	-	-
		<b>82,272,591</b>	<b>102,577,753</b>	<b>- -</b>	<b>82,272,591</b>

Director Finance and Supply



## ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
11	<b>TRANSFERS TO OTHERS:</b>				
	- KC Group	1,555,234		-	1,555,234
	- Algon	6,531,984		-	6,531,984
	- LG Secretaries Forum	1,088,664		-	1,088,664
	- LG Director Administration Forum	1,088,664		-	1,088,664
	- Multi Plus Investment		10,721,568		-
	- Tsaure Abba Gen.		3,573,856		-
	- Syndicate Construction & Commercial Ltd		21,277,242		-
		<b>10,264,546</b>	<b>35,572,666</b>	<b>-</b>	<b>10,264,546</b>
12	<b>CAPITAL EXPENDITURE</b>				
	<b>ADMINISTRATIVE SECTOR</b>				
	- Purchase of Fixed Assets	88,592,520	706,668,461	102,000,000	13,407,480
	- Construction/Provision of Fixed Assets	17,595,069	149,043,857	50,000,000	32,404,931
	- Rehabilitation/Repairs of Fixed Assets	2,653,834	7,549,205	28,796,430	26,142,596
	- Preservation of Environment	-	-	-	-
		<b>108,841,423</b>	<b>863,261,524</b>	<b>180,796,430</b>	<b>71,955,007</b>
	<b>ECONOMIC SECTOR</b>				
	- Purchase of Fixed Assets	544,332	2,000,000	20,000,000	19,455,668
	- Construction/Provision of Fixed Assets	31,693,695	847,343,820	778,400,000	746,706,305
	- Rehabilitation/Repairs of Fixed Assets	1,238,705	4,635,357	10,000,000	8,761,295
	- Preservation of Environment	-	-	10,000,000	10,000,000
		<b>33,476,732</b>	<b>853,979,178</b>	<b>818,400,000</b>	<b>784,923,268</b>
	<b>SOCIAL SECTOR</b>				
	- Purchase of Fixed Assets	77,762	225,877,274	5,000,000	4,922,238
	- Construction/Provision of Fixed Assets	28,222,180	536,256,084	310,000,000	281,777,820
	- Rehabilitation/Repairs of Fixed Assets	16,407,264	5,652,643	60,000,000	43,592,736
	- Preservation of Environment	-	-	-	-
		<b>44,707,206</b>	<b>767,786,002</b>	<b>375,000,000</b>	<b>330,292,794</b>
	<b>TOTAL CAPITAL EXPENDITURE BY SECTOR</b>	<b>187,025,361</b>	<b>2,485,026,703</b>	<b>1,374,196,430</b>	<b>1,187,171,069</b>

  
 Director Finance and Supply



## ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
13	<b>PROCEEDS FROM LOANS/OTHER BORROWINGS</b>				
	- Commercial Banks Loans (U.B.A Contract Finance Loan)	155,523,428	2,142,857,143	1,000,000,000	844,476,572
	- Commercial Banks Loans (U.B.A Shortterm Loan)	31,104,686	71,428,571		
		<b>186,628,113</b>	<b>2,214,285,714</b>	<b>1,000,000,000</b>	<b>844,476,572</b>
14	<b>OTHER BANKS OF THE TREASURY</b>				
	- UBA PLC I	2,085	27,214		
	- UBA PLC II	3,456	23,283		
	- Fidelity Bank PLC	4,838	44,924		
	- Zurmi Microfinance Bank PLC		16,231		
		<b>10,378</b>	<b>111,651</b>		
15	<b>CASH HELD BY DEPARTMENT &amp; AGENCIES</b>				
	<b>- Cash at Hand with MLGCA (JAAC 1)</b>				
	i. U.B.A PLC	19,619	38,902,786		
	ii. Fidelity Bank PLC	225	231		
		<b>19,844</b>	<b>38,902,555</b>		
	<b>- Cash at Hand with MLGCA (Salary)</b>				
	i. U.B.A PLC I	156,562	4,628,599		
	ii. U.B.A PLC II		2,281,543		
	iii. Fidelity Bank PLC	4,481	309		
		<b>161,043</b>	<b>6,910,451</b>		

  
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Director Finance and Supply



## ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
15	<b>- Cash at Hand with MLGCA (Dev. Saving)</b>				
	i. U.B.A PLC	19,909,027	4,262,602		
	ii. Heritage Bank PLC	23,595	1,228,913		
	iii. Fidelity Bank PLC	394	394		
		<b>19,933,016</b>	<b>5,491,909</b>		
	<b>- Cash at Hand with MLGCA (Revenue Accounts)</b>				
	i. U.B.A I PLC	3,036	3,036		
	ii. U.B.A II Bank PLC	245,206	44,917,443		
	iii. Sterling Bank PLC	14,359	403,215		
	iv. Access Bank PLC	-	750		
	v. Zenith Bank PLC	1,412,785			
		<b>1,675,387</b>	<b>45,324,444</b>		
	<b>- Cash at Hand with MLGCA (Contract Finance Loan)</b>				
	i. U.B.A PLC	62,361,843	116,350,531		
		<b>62,361,843</b>	<b>116,350,531</b>		
	<b>TOTAL CASH HELD BY DEPARTMENT &amp; AGENCIES</b>	<b>84,151,134</b>	<b>135,174,779</b>		
16	<b>LOCAL GOVERNMENT INVESTMENTS</b>				
	Ashaka Cement	812,065	812,065		
	Sokoto Mortgage Bank	500,000	500,000		
	Gusau Community bank SILL COMM	242,305	242,305		
	T/Mafara Bricks B. Ind.	1,350,000	1,350,000		
	Intercontinental Bank	86,798,851	86,798,851		
	Brightway Solid Minerals Dev. Co.	26,291,645	26,291,645		
		<b>115,994,866</b>	<b>115,994,866</b>		

  
Director Finance and Supply



## ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
<b>17</b>	<b>ADVANCES</b>				
	Boko Rice Processing & Others	832,100	832,100		
	Alh. Abdullahi A. Muh'd & Others	940,100	940,100		
	Bala Abdullahi Kanwa & Others	750,117	750,117		
	Alh. Samaila H. Moriki & Others	915,800	915,800		
	Alh. Aminu Atiku & Others	721,883	721,883		
		<b>4,160,000</b>	<b>4,160,000</b>		
<b>18</b>	<b>CONSOLIDATED REVENUE FUNDS</b>				
	- Opening Balance	135,286,430	181,866,329		
	- Revenue	2,956,907,300	4,754,306,064		
		<b>3,092,193,731</b>	<b>4,936,172,393</b>		
	- Less				
	- Expenditure	3,008,032,218	4,800,885,963		
	- Closing Balance	<b>84,161,512</b>	<b>135,286,430</b>		
<b>19</b>	<b>DEPOSITS</b>				
	- Cash at Hand with MLGCA (JAAC 1)	19,844	38,902,555		
	- Cash at Hand with MLGCA (Salary)	161,043	6,910,451		
	- Cash at Hand with MLGCA (Dev. Saving)	19,933,016	5,491,909		
	- Cash at Hand with MLGCA (Advert Revenue Account)	1,675,387	45,324,444		
	- Cash at Hand with MLGCA (Contract Finance Loan)	62,361,843	116,350,531		
		<b>84,151,134</b>	<b>135,174,779</b>		

  
Director Finance and Supply



**ZAMFARA STATE OF NIGERIA  
ZURMI LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*



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

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

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT 1004405648 & 1023107389**

We write to confirm that **ZURMI LOCAL GOVT-SPECIAL PROJECT A/C 1004405648 & ZURMI LOCAL GOVERNMENT REVENUE ACCOUNT 1023107389** had the sum of Two Thousand and Eighty Four Naira Fifty Two kobo & Three Thousand Four Hundred and Fifty Five Naira Sixty Five Kobo ( 2,084.52Cr & 3,455.65Cr) at 31<sup>st</sup> December, 2021.

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

Yours Faithfully,

For: United Bank for Africa PLC

  
**AKIN OLUTEGBE**  
Authorized Signatory

  
**NAZEEF SALIHU**  
Authorized Signatory

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

Tony O. Elumelu CON (Group Chairman), Amb. Joseph Keshi OON (Vice-Chairman), Kennedy Uzoka (GMD/CEO), Oliver Alawuba (DMD Africa), 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](http://www.ubagroup.com)

Tin: 01126011 - 0001



**ZAMFARA STATE OF NIGERIA  
ZURMI LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*

RC: 103022



September 16, 2022

The Honorable Chairman,  
ZURMI Local Government Council,  
ZURMI, Zamfara State.

Dear Sir,

**CERTIFICATE OF BALANCE IRO ZURMI LOCAL GOVERNMENT COUNCIL  
(5680000725)**

We write to confirm that account number **5680000725** belonging to ZURMI LOCAL GOVERNMENT COUNCIL had the sum of Four Thousand, Eight Hundred and Thirty-Seven Naira, Eighty-Four Kobo only (**N4,837.84K**) as at December 31 2021.

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

Thank you for your usual co-operation.

Yours faithfully,



For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

[www.fidelitybank.ng](http://www.fidelitybank.ng)

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

Mr. Mustafa **Chike-Obi** (Chairman), Pastor Kings C. **Akuma** (Non-Executive Director), Mr. Chidi B. **Agbapu** (Non-Executive Director), Alhaji Mohammed I. **Inuwa** (Independent Non-Executive Director), Engr. Henry I. **Obih** (Independent Non-Executive Director), Mrs. Amaka T. **Omwughalu** (Non-Executive Director), Mr. Nelson C. **Nweke** (Non-Executive Director), Mr. Chinedu E. **Okoko** (Non-Executive Director), Mrs. Nneka C. **Oneyeali-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  
ZURMI LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

**For the Year Ended 31st December, 2021**



No1 Govt House Road,  
Gusau, Zamfara state.  
23<sup>rd</sup> August, 2022

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

Dear Sir,

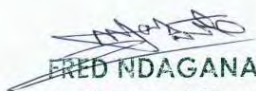
**CERTIFICATE OF BALANCE ON ACCOUNT 1015967533**

We write to confirm that MIN FOR LOCAL GOVT ACCOUNT--JAAC 1  
**1015967533** had the sum (252,295.60) at 31<sup>st</sup> 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.

[www.ubagroup.com](http://www.ubagroup.com)

Tin: 01126011 - 0001



**ZAMFARA STATE OF NIGERIA  
ZURMI 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](http://www.fidelitybank.ng)

**Fidelity Bank Plc**  
12, Government House Road, Gusau,  
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+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  
ZURMI LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*



No 1 Govt House Road,  
Gusau, Zamfara state.  
25<sup>th</sup> 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 31<sup>st</sup> 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.

[www.ubagroup.com](http://www.ubagroup.com)

Tin: 01126011 - 0001



**ZAMFARA STATE OF NIGERIA  
ZURMI 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](http://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  
ZURMI LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*



No1 Govt House Road,  
Gusau, Zamfara state.  
23<sup>rd</sup> August, 2022

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

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT 1019185166**

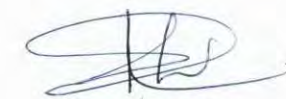
We write to confirm that MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCT **1019185166** had the sum (256,026,079.66) at 31<sup>st</sup> December, 2021.

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.

[www.ubagroup.com](http://www.ubagroup.com)

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**ZAMFARA STATE OF NIGERIA  
ZURMI 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.

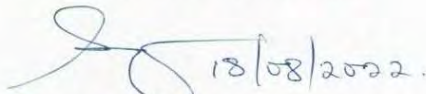
At the request of our client, we hereby confirm his Certificate of balance as appended below for your further action.

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](http://www.hbng.com)  
[info@hbng.com](mailto: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  
ZURMI 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](http://www.fidelitybank.ng)

**Fidelity Bank Plc**  
12, Government House Road, Gusau,  
Zamfara State, Nigeria.  
Swift: FIDTNGLA  
+234 0(1)4485252  
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**ZAMFARA STATE OF NIGERIA  
ZURMI LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*



No1 Govt House Road,  
Gusau, Zamfara state.  
22<sup>nd</sup> 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 31<sup>st</sup> 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](http://www.ubagroup.com)

Tin: 01126011 - 0001





**ZAMFARA STATE OF NIGERIA  
ZURMI LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*



30<sup>TH</sup> 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](http://sterling.ng)



**ZAMFARA STATE OF NIGERIA  
ZURMI 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 31<sup>ST</sup> DECEMBER 2021

BALANCE (CLEARED+UNCLEARED) N 18,168,132.27 AS AT 31<sup>ST</sup> 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



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

**NOTES**

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