



**ZAMFARA STATE OF NIGERIA**  
**ZURMI LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



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



**ZAMFARA STATE OF NIGERIA**  
**ZURMI LOCAL GOVERNMENT**  
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**For the Year Ended 31st December, 2022**



**His Excellency,**  
**SEN. HASSAN MUHAMMAD NASIHA**  
(Jarman Gusau)  
Deputy Governor, Zamfara State



**ZAMFARA STATE OF NIGERIA**  
**ZURMI LOCAL GOVERNMENT**  
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**For the Year Ended 31st December, 2022**



**RT. HON. NASIRU MU'AZU MAGARYA**  
(Tafidan Kanwa, Katukan Kasuwar Daji)  
**Honourable Speaker**  
Zamfara State House of Assembly



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**ZURMI LOCAL GOVERNMENT**  
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**ALH. ABUBAKAR S. PAWA DAMBO**

(Jarman Bakura)

**Honourable Commissioner**  
**Ministry for Local Government Affairs**  
**Zamfara State**



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**ZURMI LOCAL GOVERNMENT**  
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**For the Year Ended 31st December, 2022**



**ALH. ABUBAKAR MUHAMMAD BARMO**

(Dan Galadiman Mafara)

Permanent Secretary

Ministry for Local Government Affairs  
Zamfara State



**ZAMFARA STATE OF NIGERIA**  
**ZURMI LOCAL GOVERNMENT**  
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**For the Year Ended 31st December, 2022**



**HON. DR. AHMAD A. BAWA MORIKI**

*(Walin Zurmi)*

**Sole Administrator**

**Zurmi Local Government, Zamfara State**



**ZURMI LOCAL GOVERNMENT**  
**ACCOUNTS FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2022**

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**ZAMFARA STATE OF NIGERIA**  
**ZURMI LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



# ZURMI LOCAL GOVERNMENT

## Zamfara State

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

*Our Ref:* \_\_\_\_\_ *Your Ref:* \_\_\_\_\_ *Date:* \_\_\_\_\_

ZRM/AA/VOL.II/81

31st August, 2023

### SOLE ADMINISTRATOR'S REPORT

The Annual Financial Report for the fiscal year 2022 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 2022 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 31st December, 2022 are hereby recommended for public use.

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



# ZURMI LOCAL GOVERNMENT

## Zamfara State

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

*Our Ref:* \_\_\_\_\_ *Your Ref:* \_\_\_\_\_ *Date:* \_\_\_\_\_

ZRM/AA/VOL.II/80

31st August, 2023


### 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 – 32 for the year ended 31st December, 2022 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, 2022.

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. Zulkifilu Na Baba**  
Director Finance & Supply





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

LGA/AA/VOL.II/189

5th October, 2023



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

We have audited the 2022 Accounts of Zurmi Local Government Council set out on page 6 – 32 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 5.

**DIRECTOR OF FINANCE AND AUDITOR GENERAL FOR LOCAL GOVERNMENT RESPONSIBILITIES**

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

**BASIS OF OPINION**

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

**OPINION**

In my opinion, subject to the observation/comments contained in my report, the statements give a true and fair view of the financial transaction of Zurmi Local Government of Zamfara State for the year ended and the financial position as at 31st December, 2022 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.



## ZURMI LOCAL GOVERNMENT

### CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2022

ANNUAL BUDGET 2022 ₦	NOTES	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<b>CashFlows from Operating Activities:</b>			
<b>Receipts:</b>			
1,912,468,650	Statutory Allocation	1,723,722,692	1,608,334,212
834,501,710	Value Added Tax (VAT)	1,041,619,528	855,385,782
-	Excess Paris Club Refund	-	-
-	Other Receipts	241,782,445	184,990,399
	Transfer from other Government Agencies	495,969,064	-
	Other Transfers	7,786,903	46,657,028
<b>2,746,970,360</b>	<b>Sub-Total- Statutory Allocation</b>	<b>3,510,880,631</b>	<b>2,695,367,421</b>
<b>Independent Revenue (IGR)</b>			
13,648,000	Direct Taxes	-	-
-	Rates	23,991,200	13,240,311
27,170,350	Licences	6,597,070	4,719,800
-	Mining Rents	-	-
-	Royalties	-	-
21,000,000	Fees	20,630,550	16,132,330
500,000	Fines	-	-
5,500,000	Sales	-	-
18,000,000	Earnings	30,010,070	23,693,360
-	Sales/Rent of Government Buildings	-	-
-	Sales/Rent on Lands and Others	11,969,640	13,235,214
-	Repayments- General	-	-
-	Investment income	-	-
-	Interest Earned	3,024,940	3,890,750
-	Re-Imbursement/Miscellaneous Receipt	-	-
<b>85,818,350</b>	<b>Sub-Total-Independent Revenue</b>	<b>96,223,470</b>	<b>74,911,766</b>
	Other Revenue Sources of the L/Govt.		
<b>2,832,788,710</b>	<b>Total Receipts</b>	<b>3,607,104,101</b>	<b>2,770,279,187</b>



## ZURMI LOCAL GOVERNMENT

ANNUAL BUDGET 2022 ₦		NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<b><u>Payments:</u></b>				
273,000,210	Personnel Costs (Incl.Salaries on CRF Charges):	6	201,010,058	225,809,389
610,200,000	Overhead Charges:	7	558,245,254	447,333,506
754,000,000	Consolidated Revenue Fund Charges	8	629,081,499	578,812,045
91,740,000	CRF Charges- Public debt charges	9	636,126,446	163,426,807
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	32,404,861	82,272,591
	Transfers to Others	11	26,050,174	10,264,546
<b>1,728,940,210</b>	<b>Total Payments</b>		<b>2,082,918,293</b>	<b>1,507,918,885</b>
<b>1,103,848,500</b>	<b>Net Cash Flow from Operating Activities</b>		<b>1,524,185,808</b>	<b>1,262,360,302</b>
<b><u>CashFlows from Investment Activities:</u></b>				
320,000,000	Capital Expenditure: Administrative Sector:	12	124,132,762	108,841,423
860,000,000	Capital Expenditure: Economic Sector:	12	44,115,179	33,476,732
423,848,500	Capital Expenditure: Social Service Sector:	12	191,245,671	44,707,206
	Capital Expenditure: Funded from Aids and Grants:			
<b>1,603,848,500</b>	<b>Net Cash Flow from Investment Activities:</b>		<b>359,493,612</b>	<b>187,025,361</b>
<b><u>CashFlows from Financing Activities:</u></b>				
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	-	155,523,428
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shorterm Loan)	13	155,523,428	31,104,686
(500,000,000)	Repayment of External Loans (Including Servicing)		(1,320,696,135)	(1,257,905,648)
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction		-	(55,182,325)
	Repayment of Loans from Other Funds			
<b>500,000,000</b>	<b>Net Cash Flows from Financing Activities:</b>		<b>(1,165,172,707)</b>	<b>(1,126,459,860)</b>



## ZURMI LOCAL GOVERNMENT

ANNUAL BUDGET 2022 ₦	NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<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	(480,511)	(51,124,918)
<hr/>			
	Cash & Its Equivalent as at 1st January	84,161,512	135,286,430
-	Cash & Its Equivalent as at 31st December	<b>83,681,001</b>	<b>84,161,512</b>



## ZURMI LOCAL GOVERNMENT

### STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2022

	NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<b><u>ASSETS:-</u></b>			
<b><u>Liquid Assets:-</u></b>			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	25,743	10,378
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	83,655,258	84,151,134
<b>TOTAL LIQUID ASSETS</b>		<b>83,681,001</b>	<b>84,161,512</b>
<b><u>Investments and Other Cash Assets:</u></b>			
Local Government Investments	16	123,771,037	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>127,931,037</b>	<b>120,154,866</b>
<b>TOTAL ASSETS</b>		<b>211,612,038</b>	<b>204,316,378</b>



## ZURMI LOCAL GOVERNMENT

	NOTE	ACTUAL 2022 #	ACTUAL 2021 #
<b><u>LIABILITIES:-</u></b>			
<b><u>PUBLIC FUNDS</u></b>			
Consolidated Revenue Fund	18	83,681,001	84,161,512
Capital Development Fund			
Trust & Other Public Funds		44,275,779	36,003,732
<b><u>TOTAL PUBLIC FUNDS</u></b>		<b>127,956,780</b>	<b>120,165,244</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	83,655,258	84,151,134
<b><u>TOTAL LIABILITIES</u></b>		<b>211,612,038</b>	<b>204,316,378</b>



## ZURMI LOCAL GOVERNMENT

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2022

ACTUAL 2021 ₦	NOTES	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	INITIAL/ORIGINAL BUDGET 2022 ₦	SUPPLEMENTARY BUDGET 2022 ₦	VARIANCE ON FINAL BUDGET 2021 %
135,286,430	Opening Balance:	84,161,512				
	<b>ADD: REVENUE</b>					
1,608,334,212	Statutory Allocation	1,723,722,692	1,912,468,650	1,912,468,650		48
855,385,782	Value Added Tax Allocation	1,041,619,528	834,501,710	834,501,710		29
	Excess Paris Club Refund		-			-
184,990,399	Other Receipts	241,782,445	-			7
-	Transfer from other Government Agencies	495,969,064	-			14
46,657,028	Other Transfers	7,786,903	-			0
<b>2,830,653,851</b>	<b>Sub-Total-Statutory Allocation</b>	<b>3,595,042,143</b>	<b>2,746,970,360</b>	<b>2,746,970,360</b>	-	<b>98</b>
	<b>Independent Revenue (IGR)</b>					
-	Direct Taxes	-	13,648,000	13,648,000		-
13,240,311	Rates	23,991,200	-	-		25
4,719,800	Licences	6,597,070	27,170,350	27,170,350		7
-	Mining Rents	-	-	-		-
-	Royalties	-	-	-		-
16,132,330	Fees	20,630,550	21,000,000	21,000,000		21
-	Fines	-	500,000	500,000		-
-	Sales	-	5,500,000	5,500,000		-
23,693,360	Earnings	30,010,070	18,000,000	18,000,000		31
-	Sales/Rent of Government Buildings	-	-	-		-
13,235,214	Sales/Rent on Lands and Others	11,969,640	-	-		12
-	Repayments- General	-	-	-		-
-	Investment income	-	-	-		-
3,890,750	Interest Earned	3,024,940	-	-		3
-	Re-Imbursement/Miscellaneous Receipt	-	-	-		-
<b>74,911,766</b>	<b>Sub-Total-Independent Revenue</b>	<b>96,223,470</b>	<b>85,818,350</b>	<b>85,818,350</b>	-	<b>100</b>
	Other Revenue Sources of the L/Govt.					
<b>2,905,565,617</b>	<b>TOTAL REVENUE</b>	<b>3,691,265,613</b>	<b>2,832,788,710</b>	<b>2,832,788,710</b>	-	<b>100</b>



## ZURMI LOCAL GOVERNMENT

ACTUAL 2021 ₦	NOTES	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	INITIAL/ORIGINAL BUDGET 2022 ₦	SUPPLEMENTARY BUDGET 2022 ₦	VARIANCE ON FINAL BUDGET %
<b>LESS: EXPENDITURE</b>						
225,809,389	Personnel Costs (Incl.Salaries on CRF Charges):	201,010,058	273,000,210	273,000,210		74%
447,333,506	Overhead Charges:	558,245,254	610,200,000	610,200,000		91%
578,812,045	Consolidated Revenue Fund Charges	629,081,499	754,000,000	754,000,000		83%
163,426,807	CRF Charges- Public debt charges	636,126,446	91,740,000	91,740,000		693%
	Subvention to Parastatals					
82,272,591	Other Transfers to Government Agencies	32,404,861	-			
10,264,546	Transfers to Others	26,050,174	-			
<b>OTHER RECURRENT PAYMENTS/EXPENDITURE:</b>						
1,257,905,648	Repayments:External Loans: LGC	1,320,696,135	500,000,000	500,000,000		264%
55,182,325	Repayments:LGC Bonds & Treasury Bonds/FAAC Deduction					
	Repayments:Nigerian Treasury Bills (NTB)					
	Repayments:Development Loan Stock					
	Repayments:Other Internal Loans(Promissory Notes)					
	Repayments:Internal Loans from Other Funds					
<b>2,821,006,858</b>	<b>TOTAL EXPENDITURE:</b>	<b>3,403,614,428</b>	<b>2,228,940,210</b>	<b>2,228,940,210</b>	-	<b>153%</b>
<b>84,558,759</b>	<b>OPERATING BALANCE:</b>	<b>287,651,185</b>	<b>603,848,500</b>	<b>603,848,500</b>	-	<b>48</b>
<b>APPROPRIATIONS/TRANSFERS:</b>						
187,025,361	Transfer to Capital Development Funds:	359,493,612	1,603,848,500	1,603,848,500		22
<b>187,025,361</b>	<b>Closing Balance:</b>	<b>359,493,612</b>	<b>1,603,848,500</b>	<b>1,603,848,500</b>	-	<b>22</b>



## ZURMI LOCAL GOVERNMENT

### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2022

ACTUAL 2021 ₦	NOTES	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	INITIAL/ORIGINAL BUDGET 2022 ₦	SUPPLEMENTARY BUDGET 2022 ₦	PERF. ON TOTAL %
	<b>Opening Balance:</b>					
84,558,759	Transfer from Consolidated Revenue Fund: Aid and Grants	287,651,185	603,848,500	603,848,500	-	48
186,628,113	External Loans: LGC LGC Bonds & Treasury Bonds Nigerian Treasury Bills (NTB) Development Loan Stock Other Internal Loans (Promissory Notes) Internal Loans from Other Funds	155,523,428	1,000,000,000	1,000,000,000		16
<b>271,186,873</b>	<b>TOTAL REVENUE AVAILABLE:</b>	<b>443,174,613</b>	<b>1,603,848,500</b>	<b>1,603,848,500</b>	-	<b>63</b>
	<b>LESS: CAPITAL EXPENDITURE:</b>					
108,841,423	Capital Expenditure: Administrative Sector: 12	124,132,762	320,000,000	320,000,000		39
33,476,732	Capital Expenditure: Economic Sector: 12	44,115,179	860,000,000	860,000,000		5
44,707,206	Capital Expenditure: Social Service Sector: 12 Capital Expenditure: Funded from Aids and Grants:	191,245,671	423,848,500	423,848,500		45
<b>187,025,361</b>	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>359,493,612</b>	<b>1,603,848,500</b>	<b>1,603,848,500</b>	-	<b>89</b>
	Intangible Assets					
<b>84,161,512</b>	<b>CLOSING BALANCE</b>	<b>83,681,001</b>	-	-	-	



## ZURMI LOCAL GOVERNMENT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2022

NOTES	DETAILS	ACTUAL	ACTUAL	BUDGET	VARIANCE
		2022	2021	2022	2022
		₦	₦	₦	₦
<b>1</b>	<b>STATUTORY ALLOCATION</b>				
	- Statutory Allocation	1,723,722,692	1,608,334,212	1,912,468,650	(188,745,958)
	- Excess Crude Oil				-
		<b>1,723,722,692</b>	<b>1,608,334,212</b>	<b>1,912,468,650</b>	<b>(188,745,958)</b>
<b>2</b>	<b>OTHER RECEIPTS</b>				
	- Share of Ecology Funds	55,715,837	44,501,815		55,715,837
	- Share of Exchange Gains Difference	6,654,776	22,387,935		6,654,776
	- Distribution of Non-oil Excess Account	121,579,353	102,382,613		121,579,353
	- Share of Excess Bank Charges Recovered	5,377,847	1,971,951		5,377,847
	- Share of Electronic Money Transfer Levy	52,454,632			52,454,632
	- Share of Forex Equalization		4,383,897		-
	- Share of Solid Minerals		2,210,133		-
	- Distribution of FAAC Deduction		7,152,055		-
		<b>241,782,445</b>	<b>184,990,399</b>	<b>-</b>	<b>241,782,445</b>
<b>3</b>	<b>TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>				
	- Office of the Accountant General of the Federation (OAGF)	492,028,489	-		492,028,489
	- Zamfara State Government Sub-Treasury	3,940,575			3,940,575
		<b>495,969,064</b>	<b>-</b>	<b>-</b>	<b>495,969,064</b>
<b>4</b>	<b>OTHER TRANSFERS</b>				
	- Cash Deposit Sanusi	2,955			2,955
	- Abubakar S/Fawa Dambo	7,776			7,776
	- Nasiru Bello Cash Deposit	1,944,043			1,944,043
	- Ahmad Cash Deposit	3,888,086			3,888,086
	- Shehu Sani Cash Deposit	1,944,043			1,944,043
	- Breed Seeds Nigeria Limited		7,776,171		-
	- Masak Global Concept		38,880,857		-
		<b>7,786,903</b>	<b>46,657,028</b>	<b>-</b>	<b>7,786,903</b>



## ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
<b>5</b>	<b>INDEPENDENT REVENUE (IGR)</b>				
	- Direct Taxes	-	-	13,648,000	(13,648,000)
	- Rates	23,991,200	13,240,311		23,991,200
	- Licences	6,597,070	4,719,800	27,170,350	(20,573,280)
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	20,630,550	16,132,330	21,000,000	(369,450)
	- Fines	-	-	500,000	(500,000)
	- Sales	-	-	5,500,000	(5,500,000)
	- Earnings	30,010,070	23,693,360	18,000,000	12,010,070
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	11,969,640	13,235,214		11,969,640
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned	3,024,940	3,890,750		3,024,940
	- Re-Imbursement/Miscellaneous Receipt	-	-		-
		<b>96,223,470</b>	<b>74,911,766</b>	<b>85,818,350</b>	<b>10,405,120</b>
<b>6</b>	<b>PERSONNEL COST</b>				
	- Office of the Chairman	5,648,028	10,600,474	18,106,180	12,458,152
	- Office of the Vice Chairman	-	1,609,035	11,755,930	11,755,930
	- Adviser/Assistant to the Chairman/V. Chairman	57,044,688	34,322,859		(57,044,688)
	- Office of the Secretary	3,133,608	3,180,804	10,174,870	7,041,262
	- Internal Audit	-	-	1,323,700	1,323,700
	- The Council	-	-	58,463,460	58,463,460
	- Personnel Management	39,777,760	72,563,140	44,741,700	4,963,940
	- Agric and Natural Resources	14,378,064	13,337,943	21,518,130	7,140,066
	- Finance & Supply	13,752,672	13,301,788	22,487,920	8,735,248
	- Planning, Research & Statistics	-	-	2,133,640	2,133,640
	- Works & Housing	9,982,428	9,672,611	17,649,180	7,666,752
	- Primary Health Care Services	31,549,366	42,780,300		(31,549,366)
	- Traditional Offices	9,268,200	8,112,350	28,212,000	18,943,800
	- Social & Community Development	16,475,244	16,328,085	36,433,500	19,958,256
		<b>201,010,058</b>	<b>225,809,389</b>	<b>273,000,210</b>	<b>71,990,152</b>



## ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
<b>7</b>	<b>OVERHEAD COST</b>				
	- Office of the Chairman	39,444,427	30,079,202	68,000,000	28,555,573
	- Office of the Vice Chairman	7,021,700	9,211,390	35,000,000	27,978,300
	- Adviser/Assistant to the Chairman/V. Chairman	-	-		
	- Office of the Secretary	19,499,220	15,621,625	33,000,000	13,500,780
	- Internal Audit	3,412,460	-	14,500,000	11,087,540
	- The Council	18,904,760	25,737,776	58,000,000	39,095,240
	- Personnel Management	84,762,468	84,485,700	51,500,000	(33,262,468)
	- Agric and Natural Resources	13,561,893	17,239,452	25,000,000	11,438,107
	- Finance & Supply	41,515,997	24,985,879	69,000,000	27,484,003
	- Planning, Research & Statistics	4,611,740	-	19,500,000	14,888,260
	- Works & Housing	21,399,380	11,943,258	42,500,000	21,100,620
	- Primary Health Care Services	9,513,251	21,139,010		(9,513,251)
	- Traditional Offices	6,211,390	6,274,430		(6,211,390)
	- Social & Community Development	288,386,568	200,615,784	194,200,000	(94,186,568)
	- Miscellaneous	-	-		-
		<b>558,245,254</b>	<b>447,333,506</b>	<b>610,200,000</b>	<b>51,954,746</b>
<b>8</b>	<b>CONSOLIDATED REVENUE FUND CHARGES</b>				
	- Primary School Teachers Salary	194,507,932	252,983,939	312,000,000	117,492,068
	- Training Fund	12,730,873	9,376,772	23,000,000	10,269,127
	- Contribution to Emirate Council	62,539,800	56,244,391	92,000,000	29,460,200
	- Contribution to Pension Funds	82,500,000	85,714,286	70,000,000	(12,500,000)
	- Common Services	30,173,494	31,339,786	38,000,000	7,826,506
	- Agency for Mass Education Salary	59,347,396	64,220,532	64,000,000	4,652,604
	- Primary Health Care Staff Salary	79,735,148	78,932,340	155,000,000	75,264,852
	- Traditional Rulers Salary	39,711,143	-		(39,711,143)
	- Salary of New S/Administrator ADCs	60,642,857	-		(60,642,857)
	- Salary of Special Assistant	7,192,857	-		(7,192,857)
		<b>629,081,499</b>	<b>578,812,045</b>	<b>754,000,000</b>	<b>124,918,501</b>



## ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL	ACTUAL	BUDGET	VARIANCE
		2022	2021	2022	2022
		₦	₦	₦	₦
<b>9</b>	<b>CRF CHARGES- PUBLIC DEBT CHARGES</b>				
	- Short Term Borrowings	566,213,812	117,026,192		(566,213,812)
	- Withholding Tax	7,776,171	2,108,505	6,500,000	(1,276,171)
	- Value Added Tax (V.A.T FIRS)	7,776,171	2,108,505	30,000,000	22,223,829
	- Others/Taxes	11,221,928	1,054,253	20,000,000	8,778,072
	- Pay as You Earn (PAYE)	19,413,612	12,255,790	25,000,000	5,586,388
	- Water Rate	3,488,800	3,315,510		(3,488,800)
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme				-
	- Union Dues	5,874,528	4,206,473	10,240,000	4,365,472
	- Party Contributory Scheme	4,024,804	3,969,593		(4,024,804)
	- Housing Funds (NHF)	2,372,532	2,427,524		(2,372,532)
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	7,964,088	14,954,462		(7,964,088)
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		<b>636,126,446</b>	<b>163,426,807</b>	<b>91,740,000</b>	<b>(544,386,446)</b>
<b>10</b>	<b>TRANSFERS TO GOVERNMENT AGENCIES</b>				
	- Ministry of Forestry & L/D	933,141			(933,141)
	- Directorate for Islamic Organisation	4,432,418			(4,432,418)
	- Local Government Pension Board	1,555,234			(1,555,234)
	- Ministry of Security and Home Affairs	15,513,462	38,153,785		(15,513,462)
	- Federal Inland Revenue Service (V.A.T)	3,499,277	1,944,043		(3,499,277)
	- Federal Inland Revenue Service (W.H.T)	3,499,277	1,944,043		(3,499,277)
	- Zamfara State Ministry of Justice	2,972,053	2,921,970		(2,972,053)
	- Zamfara Secretary to State Government (H.A.D)		13,375,015		-
	- Zamfara State Universal Basic Education (U.B.E)		2,469,245		-
	- Zamfara State Internal Revenue Service (I.R.S)		3,888,086		-
	- Zamfara State Zakkat & Endowment Board		855,379		-
	- Zamfara State Local Government Service Commission		388,809		-
	- Permanent Secretary (MLGA)		16,332,217		-
		<b>32,404,861</b>	<b>82,272,591</b>	<b>-</b>	<b>(32,404,861)</b>



## ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
11	<b>TRANSFERS TO OTHERS:</b>				
	- Anti Thuggery Standing Committee	7,776,171			(7,776,171)
	- House Committee on Local Government	1,944,043			(1,944,043)
	- U.B.A	15,552,343			(15,552,343)
	- Algon	777,617	6,531,984		(777,617)
	- KC Group		1,555,234		-
	- LG Secretaries Forum		1,088,664		-
	- LG Director Administration Forum		1,088,664		-
		<b>26,050,174</b>	<b>10,264,546</b>	-	<b>(26,050,174)</b>
12	<b>CAPITAL EXPENDITURE</b>				
	<b>ADMINISTRATIVE SECTOR</b>				
	- Purchase of Fixed Assets	97,047,330	88,592,520	245,000,000	147,952,670
	- Construction/Provision of Fixed Assets	25,296,663	17,595,069	40,000,000	14,703,337
	- Rehabilitation/Repairs of Fixed Assets	1,788,768	2,653,834	35,000,000	33,211,232
	- Preservation of Environment	-	-		-
		<b>124,132,762</b>	<b>108,841,423</b>	<b>320,000,000</b>	<b>195,867,238</b>
	<b>ECONOMIC SECTOR</b>				
	- Purchase of Fixed Assets	12,441,874	544,332	45,000,000	32,558,126
	- Construction/Provision of Fixed Assets	31,611,096	31,693,695	745,000,000	713,388,904
	- Rehabilitation/Repairs of Fixed Assets	62,209	1,238,705	55,000,000	54,937,791
	- Preservation of Environment	-	-	15,000,000	15,000,000
		<b>44,115,179</b>	<b>33,476,732</b>	<b>860,000,000</b>	<b>815,884,821</b>
	<b>SOCIAL SECTOR</b>				
	- Purchase of Fixed Assets	123,119,733	77,762	85,000,000	(38,119,733)
	- Construction/Provision of Fixed Assets	42,699,010	28,222,180	263,848,500	221,149,490
	- Rehabilitation/Repairs of Fixed Assets	25,426,928	16,407,264	75,000,000	49,573,072
	- Preservation of Environment	-	-		-
		<b>191,245,671</b>	<b>44,707,206</b>	<b>423,848,500</b>	<b>232,602,829</b>
	<b>TOTAL CAPITAL EXPENDITURE BY SECTOR</b>	<b>359,493,612</b>	<b>187,025,361</b>	<b>1,603,848,500</b>	<b>1,244,354,888</b>



## ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
13	<b>PROCEEDS FROM LOANS/OTHER BORROWINGS</b>				
	- Commercial Banks Loans (U.B.A Contract Finance Loan)	-	155,523,428	1,000,000,000	1,000,000,000
	- Commercial Banks Loans (U.B.A Shortterm Loan)	155,523,428	31,104,686		
		<b>155,523,428</b>	<b>186,628,113</b>	<b>1,000,000,000</b>	<b>1,000,000,000</b>
14	<b>OTHER BANKS OF THE TREASURY</b>				
	- UBA PLC I	912	2,085		
	- UBA PLC II	24,832	3,456		
	- Fidelity Bank PLC		4,838		
		<b>25,743</b>	<b>10,378</b>		
15	<b>CASH HELD BY DEPARTMENT &amp; AGENCIES</b>				
	<b>- Cash at Hand with MLGCA (JAAC 1)</b>				
	i. U.B.A PLC	(19,655,622)	19,619		
	ii. Fidelity Bank PLC	-	225		
		<b>(19,655,622)</b>	<b>19,844</b>		
	<b>- Cash at Hand with MLGCA (Salary)</b>				
	i. U.B.A PLC I	25,633	156,562		
	ii. Fidelity Bank PLC	-	4,481		
		<b>25,633</b>	<b>161,043</b>		



## ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
15	<b>- Cash at Hand with MLGCA (Dev. Saving)</b>				
	i. U.B.A PLC	3,700,927	19,909,027		
	ii. Heritage Bank PLC	23,591	23,595		
	iii. Fidelity Bank PLC	-	394		
		<b>3,724,519</b>	<b>19,933,016</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	11,448	245,206		
	iii. Sterling Bank PLC	14,359	14,359		
	iv. Zenith Bank PLC	477,765	1,412,785		
		<b>506,609</b>	<b>1,675,387</b>		
	<b>- Cash at Hand with MLGCA (Contract Finance Loan)</b>				
	i. U.B.A PLC	99,054,119	62,361,843		
		<b>99,054,119</b>	<b>62,361,843</b>		
	<b>TOTAL CASH HELD BY DEPARTMENT &amp; AGENCIES</b>	<b>83,655,258</b>	<b>84,151,134</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		
	Zamfara State Investment Company	7,776,171			
		<b>123,771,037</b>	<b>115,994,866</b>		



## ZURMI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL	ACTUAL	BUDGET	VARIANCE
		2022	2021	2022	2022
		₦	₦	₦	₦
<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	84,161,512	135,286,430		
	- Revenue	3,762,627,529	2,956,907,300		
		<b>3,846,789,041</b>	<b>3,092,193,730</b>		
	- Less				
	- Expenditure	3,763,108,040	3,008,032,218		
	- Closing Balance	<b>83,681,001</b>	<b>84,161,512</b>		
<b>19</b>	<b>DEPOSITS</b>				
	- Cash at Hand with MLGCA (JAAC 1)	(19,655,622)	19,844		
	- Cash at Hand with MLGCA (Salary)	25,633	161,043		
	- Cash at Hand with MLGCA (Dev. Saving)	3,724,519	19,933,016		
	- Cash at Hand with MLGCA (Advert Revenue Account)	506,609	1,675,387		
	- Cash at Hand with MLGCA (Contract Finance Loan)	99,054,119	62,361,843		
		<b>83,655,258</b>	<b>84,151,134</b>		



**ZAMFARA STATE OF NIGERIA**  
**ZURMI LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



No2 Canteen Road,  
Gusau, Zamfara state.  
10th January, 2022

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

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT ZURMI LOCAL GOVT-SPECIAL PROJECT A/C**

We write to confirm that ZURMI LOCAL GOVT-SPECIAL PROJECT A/C the sum of ( **911.64 Cr**) at 31<sup>st</sup> December, 2022.

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

**NAZEEF SALIHU**  
Authorized Signatory

  
**FRED NDAGANA**  
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, Caroline Anyanwu.

[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, 2022**



No2 Canteen Road,  
Gusau, Zamfara state.  
10th January, 2022

Director Finance,  
ZURMI LOCAL GOVERNMENT REVENUE ACCOUNT  
Zamfara State.

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT ZURMI LOCAL GOVERNMENT  
REVENUE ACCOUNT**

We write to confirm that ZURMI LOCAL GOVERNMENT REVENUE  
ACCOUNT **1023107389** the sum of ( **24,831.65 Cr**) at 31<sup>st</sup> December,  
2022.

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

  
**NAZEEF SALIHU**  
Authorized Signatory

  
**FRED NDAGANA**  
Authorized Signatory

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

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

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**ZAMFARA STATE OF NIGERIA**  
**ZURMI LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



No1 Govt House Road,  
Gusau, Zamfara state.  
13<sup>TH</sup> Oct 2023

The Commissioner,  
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 (252,767,346.10) at 31<sup>st</sup> December, 2022.

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

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U 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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Erelu Angela Adebayo, Abdulqadir J. Bello, Kayode Fasola, Aisha Hassan-Baba.

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**ZAMFARA STATE OF NIGERIA**  
**ZURMI LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



No1 Govt House Road,  
Gusau, Zamfara state.  
13<sup>TH</sup> Oct 2023

The Commissioner,  
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 329,641.02Cr at 31<sup>st</sup> December, 2022.

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

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U 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**  
**ZURMI LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



No1 Govt House Road,  
Gusau, Zamfara state.  
13<sup>TH</sup> Oct 2023

The Commissioner,  
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 47,957,181.87Cr at 31<sup>st</sup> December, 2022.

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

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U 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, 2022**



6



The Manager,  
Heritage Bank Plc.  
Zamfara State.

13th October, 2023

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 N303,380.02 as at 31st December, 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 Ndujimi Alaibe, Mrs Oluwayemisi Disu.



**ZAMFARA STATE OF NIGERIA**  
**ZURMI LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



No1 Govt House Road,  
Gusau, Zamfara state.  
13<sup>TH</sup> Oct 2023

The Commissioner,  
Zamfara State Ministry for Local Government,  
Zamfara State.

Dear Sir,

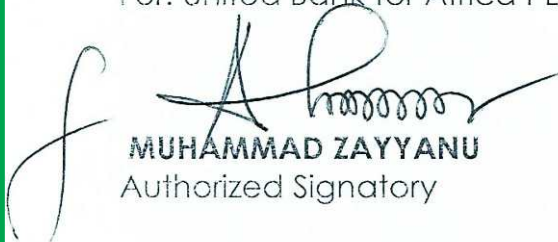
**CERTIFICATE OF BALANCE ON ACCOUNT FOR ADVERT REVENUE  
ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY-1016293903.**

We write to confirm that balances for ADVERT REVENUE ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY to be N39,044.15 CR (Thirty-Nine Thousand Forty-Four Naira Fifteen Kobo Only) as at 31th December 2022,

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

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U SABO**  
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)  
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi.  
Non-Executive Directors: Owanari Duke, Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,  
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

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**ZAMFARA STATE OF NIGERIA**  
**ZURMI LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



No1 Govt House Road,  
Gusau, Zamfara state,  
13<sup>TH</sup> Oct 2023

The Commissioner,  
Zamfara State Ministry for Local Government,  
Zamfara State.

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT FOR MINISTRY FOR LOCAL GOVERNMENT REVENUE ACCOUNT-1022733156.**

We write to confirm that balances for ADVERT REVENUE ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY to be N147,224.12 CR (One Hundred and Fourty Seven Thousand Two Hundred and Twenty Four Naira Twelve Kobo Only) as at 31th December 2022, 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

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U SABO**  
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)  
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi.  
Non-Executive Directors: Owanari Duke, Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,  
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

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**ZAMFARA STATE OF NIGERIA**  
**ZURMI LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



18<sup>TH</sup> OCTOBER 2023

THE PERMANENT SECRETARY,  
MINISTRY FOR LOCAL GOVERNMENT AFFAIRS,  
BYE PASS BEHIND USAINI JUMAAT MOSQUE, GUSAU,  
ZAMFARA STATE.

Dear Sir/Madam,

**CONFIRMATION OF ACCOUNT BALANCE –MINISTRY FOR LOCAL GOVERNMENT  
AND CHIEFTAINCY AFFAIRS.**

We write at the instance of the above-named customer who maintains a current account (0021892315) with us.

The balance as at the close of business on 31st December 2022 is NGN184,660.10

Kindly accord our customer all necessary assistance required.

Thank you for your co-operation.

Yours faithfully,

**For: STERLING BANK PLC**

**AUTHORISED SIGNATORY**

Ibrahim Sabo

**AUTHORISED SIGNATORY**

Airaoje Yusuf

**Board of Directors**

Chairman:  
Mr. Asue Ighodalo  
Members:  
Mr. Abubakar Suleiman

Executive Director:  
Mr. Tunde Adeola  
Mr. Raheem Owodeyi

Non-Executive Directors:  
Mr. Olatunji Kajero  
Mrs. Tolrac Tijani  
Mr. Michael Jituboh  
Mrs. Folasade Kiloso  
Mr. Olatunji Mayaki  
Mr. Manish Singhal

Independent Directors:  
Mr. Michael Ajukwu  
Mrs. Otusola Oworu

Sterling Bank Ltd. (RC No 2392)

Head Office: 20 Marina, Lagos  
Tel: 01-7003270  
sterling.ng



**ZAMFARA STATE OF NIGERIA**  
**ZURMI LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



**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: October 16, 2023

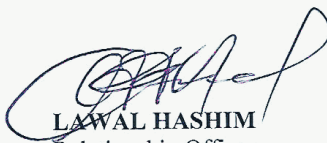
**CERTIFICATE OF BALANCE**

ACCOUNT NAME: ZAMFARA STATE MIN. FOR L.G & CHIEFTAINCY

ACCOUNT NUMBER 1012848206

MONTH DECEMBER

BALANCE (CLEARED+UNCLEARED) N 6,143,959.54 AS AT 31<sup>ST</sup> DECEMBER 2022

  
LAWAL HASHIM  
Relationship Officer

  
SALMAN HARUNA  
Branch Head

**THE BOARD**

Chairman: Jim Ovia, CFR | Group Managing Director/CEO: Ebenezer Onyeagwu | Deputy Managing Director: Adaora Umeoji, OON.  
Executive Directors: Temitope Fasoranti | Henry Oroh | Adobi Nwapa | Akindele Ogunranti  
Non-Executives: Mr. Gabriel Ukpeh | Engr. Mustafa Bello | Dr. Al-Mujtaba Abubakar, MON. | Omobola Ibidapo-Obe Ogunfowora (Ph.D)  
Peter Olatunde Bamkole (Ph.D) | Mr. Chuks Emma Okoh



**ZAMFARA STATE OF NIGERIA**  
**ZURMI LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



No1 Govt House Road,  
Gusau, Zamfara state.  
13<sup>TH</sup> Oct 2023

The Commissioner,  
Zamfara State Ministry for Local Government,  
Zamfara State.

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT FOR ZAMFARA STATE LOCAL GOVERNMENT LOAN REPAYMENT ACCOUNT-1022625648**

We write to confirm that balances for ZAMFARA STATE LOCAL GOVERNMENT LOAN REPAYMENT ACCOUNT to be N1,273,816,042.53 CR (One Billion Two Hundred and seventy-three Million, Eight Hundred and Sixteen Thousand Forty Naira Fifty-three Kobo Only) as at 31st December 2022,

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

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U SABO**  
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)  
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi.  
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