



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



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



ZAMFARA STATE OF NIGERIA
BUNGUDU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
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



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



ALH. ABUBAKAR S. PAWA DAMBO

(Jarman Bakura)

Honourable Commissioner
Ministry for Local Government Affairs
Zamfara State



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



HON. MOHAMMAD SADIQ MAITURARE

Sole Administrator

Bungudu Local Government, Zamfara State



BUNGUDU LOCAL GOVERNMENT
ACCOUNTS FOR THE YEAR ENDED
31ST DECEMBER, 2022

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



ZAMFARA STATE OF NIGERIA
BUNGUDU LOCAL GOVERNMENT

OFFICE ADDRESS:

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

BUG/AA/VOL.II/61

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 Bungudu Local Government as at 31st December, 2022 are hereby recommended for public use.

Hon. Mohammad Sadiq Maiturare
Sole Administrator.

All Correspondence to Office of the Executive Chairman



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



ZAMFARA STATE OF NIGERIA
BUNGUDU LOCAL GOVERNMENT

OFFICE ADDRESS:

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

BUG/AA/VOL.II/60

31st August, 2023

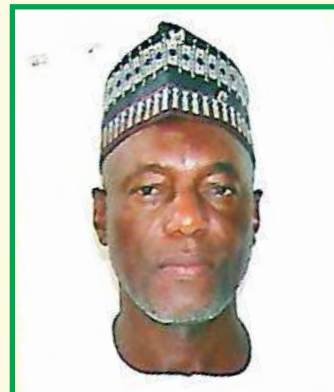
**FINANCE DIRECTOR'S REPORT TO THE COUNCIL MEMBERS OF
BUNGUDU LOCAL GOVERNMENT**

We have prepared the Local Government Accounts, together with accompanying schedules as set out on page 6 – 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. Musa Mani
Director Finance & Supply



All Correspondence to Office of the Executive Chairman



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

LGA/AA/VOL.II/179

5th October, 2023

AUDITOR'S GENERAL CERTIFICATION
BUNGUDU LOCAL GOVERNMENT ACCOUNTS

We have audited the 2022 Accounts of Bungudu 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 Bungudu 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.



BUNGUDU LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2022

ANNUAL BUDGET 2022 ₦	NOTES	ACTUAL 2022 ₦	ACTUAL 2021 ₦
CashFlows from Operating Activities:			
Receipts:			
1,907,397,070	Statutory Allocation	1,719,132,432	1,604,033,427
784,466,460	Value Added Tax (VAT)	979,838,280	804,032,088
-	Excess Paris Club Refund	-	-
-	Other Receipts	238,351,714	184,516,817
	Transfer from other Government Agencies	494,648,302	-
	Other Transfers	7,766,166	46,532,781
2,691,863,530	Sub-Total- Statutory Allocation	3,439,736,893	2,639,115,113
Independent Revenue (IGR)			
-	Direct Taxes	-	-
1,000,000	Rates	41,918,396	14,241,200
5,500,000	Licences	7,534,685	2,780,060
-	Mining Rents	-	-
-	Royalties	-	-
5,050,000	Fees	8,580,760	3,164,620
600,000	Fines	5,547,820	2,716,000
4,800,000	Sales	-	-
7,650,640	Earnings	49,768,179	18,868,043
500,000	Sales/Rent of Government Buildings	-	-
1,300,000	Sales/Rent on Lands and Others	-	-
-	Repayments- General	-	-
500,000	Investment income	-	-
500,000	Interest Earned	-	-
-	Re-Imbursement/Miscellaneous Receipt	-	-
27,400,640	Sub-Total-Independent Revenue	113,349,840	41,769,923
Other Revenue Sources of the L/Govt.			
2,719,264,170	Total Receipts	3,553,086,733	2,680,885,036



BUNGUDU LOCAL GOVERNMENT

ANNUAL BUDGET 2022 ₦		NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
	<u>Payments:</u>			
398,785,700	Personnel Costs (Incl. Salaries on CRF Charges):	6	331,549,956	342,018,715
506,240,000	Overhead Charges:	7	557,775,170	414,016,542
839,000,000	Consolidated Revenue Fund Charges	8	889,525,939	785,951,979
185,963,210	CRF Charges- Public debt charges	9	141,524,123	202,080,815
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	32,318,568	82,053,500
	Transfers to Others	11	25,980,803	10,237,212
1,929,988,910	Total Payments		1,978,674,559	1,836,358,763
789,275,260	Net Cash Flow from Operating Activities		1,574,412,174	844,526,273
	<u>CashFlows from Investment Activities:</u>			
291,000,000	Capital Expenditure: Administrative Sector:	12	123,900,538	108,551,579
666,275,260	Capital Expenditure: Economic Sector:	12	44,038,695	33,387,584
320,000,000	Capital Expenditure: Social Service Sector:	12	190,736,385	44,588,151
	Capital Expenditure: Funded from Aids and Grants:			
1,277,275,260	Net Cash Flow from Investment Activities:		358,675,617	186,527,314
	<u>CashFlows from Financing Activities:</u>			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	-	155,109,270
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shortterm Loan)	13	155,109,270	31,021,854
(512,000,000)	Repayment of External Loans (Including Servicing)		(1,317,179,131)	(839,804,505)
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction		-	(55,182,325)
	Repayment of Loans from Other Funds			
488,000,000	Net Cash Flows from Financing Activities:		(1,162,069,861)	(708,855,706)



BUNGUDU LOCAL GOVERNMENT

ANNUAL
BUDGET 2022
₦

NOTE

ACTUAL
2022

₦

ACTUAL
2021
₦

Movement in Other Cash Equivalent Accounts

(Increase)/Decrease in Investments

Net (Increase)/Decrease in Other Cash Equipments

Total Cashflows from other cash equivalent Accounts

-	Net Cash for the year	53,666,696	(50,856,746)
	Cash & Its Equivalent as at 1st January	33,231,434	84,088,180
-	Cash & Its Equivalent as at 31st December	86,898,130	33,231,434



BUNGUDU LOCAL GOVERNMENT

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

	NOTE	ACTUAL 2022	ACTUAL 2021
		₦	₦
ASSETS:-			
<u>Liquid Assets:-</u>			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	3,465,646	161,140
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	83,432,484	83,927,040
TOTAL LIQUID ASSETS		86,898,130	84,088,180
<u>Investments and Other Cash Assets:</u>			
Local Government Investments	16	95,492,254	87,736,790
Imprest			
Advances	17	67,282,850	67,282,850
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		162,775,104	155,019,640
TOTAL ASSETS		249,673,234	239,107,820



BUNGUDU LOCAL GOVERNMENT

	NOTE	ACTUAL 2022	ACTUAL 2021
		₦	₦
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund	18	86,898,130	33,231,434
Capital Development Fund			
Trust & Other Public Funds		79,342,620	121,949,346
<u>TOTAL PUBLIC FUNDS</u>		166,240,750	155,180,780
<u>EXTERNAL AND INTERNAL LOANS</u>			
External Loans: LGC			
LGC Bonds & Treasury Bonds			
Nigerian Treasury Bills (NTB)			
<u>Development Loan Stock</u>			
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds			
<u>TOTAL EXTERNAL AND INTERNAL LOANS</u>		-	-
<u>OTHER LIABILITIES</u>			
Deposits:-	19	83,432,484	83,927,040
<u>TOTAL LIABILITIES</u>		249,673,234	239,107,820



BUNGUDU 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 2022 %
84,088,180	Opening Balance:	33,231,434				
	ADD: REVENUE					
1,604,033,427	Statutory Allocation	1,719,132,432	1,907,397,070	1,907,397,070		50
804,032,088	Value Added Tax Allocation	979,838,280	784,466,460	784,466,460		28
	Excess Paris Club Refund		-			-
184,516,817	Other Receipts	238,351,714	-			7
-	Transfer from other Government Agencies	494,648,302	-			14
46,532,781	Other Transfers	7,766,166	-			0
2,723,203,293	Sub-Total-Statutory Allocation	3,472,968,327	2,691,863,530	2,691,863,530	-	99
	Independent Revenue (IGR)					
-	Direct Taxes	-	-	-		-
14,241,200	Rates	41,918,396	1,000,000	1,000,000		37
2,780,060	Licences	7,534,685	5,500,000	5,500,000		7
-	Mining Rents	-	-	-		-
-	Royalties	-	-	-		-
3,164,620	Fees	8,580,760	5,050,000	5,050,000		8
2,716,000	Fines	5,547,820	600,000	600,000		5
-	Sales	-	4,800,000	4,800,000		-
18,868,043	Earnings	49,768,179	7,650,640	7,650,640		44
-	Sales/Rent of Government Buildings	-	500,000	500,000		-
-	Sales/Rent on Lands and Others	-	1,300,000	1,300,000		-
-	Repayments- General	-	-	-		-
-	Investment income	-	500,000	500,000		-
-	Interest Earned	-	500,000	500,000		-
-	Re-Imbursement/Miscellaneous Receipt	-	-	-		-
41,769,923	Sub-Total-Independent Revenue	113,349,840	27,400,640	27,400,640	-	100
	Other Revenue Sources of the L/Govt.					
2,764,973,216	TOTAL REVENUE	3,586,318,167	2,719,264,170	2,719,264,170	-	100



BUNGUDU LOCAL GOVERNMENT

ACTUAL 2021 ₦		NOTES	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	INITIAL/ORIGINAL BUDGET 2022 ₦	SUPPLEMENTARY BUDGET 2022 ₦	VARIANCE ON FINAL BUDGET %
<u>LESS: EXPENDITURE</u>							
342,018,715	Personnel Costs (Incl. Salaries on CRF Charges):	6	331,549,956	398,785,700	398,785,700		83
414,016,542	Overhead Charges:	7	557,775,170	506,240,000	506,240,000		110
785,951,979	Consolidated Revenue Fund Charges	8	889,525,939	839,000,000	839,000,000		106
202,080,815	CRF Charges- Public debt charges	9	141,524,123	185,963,210	185,963,210		76
	Subvention to Parastatals						
82,053,500	Other Transfers to Government Agencies	10	32,318,568	-			
10,237,212	Transfers to Others	11	25,980,803	-			
<u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u>							
839,804,505	Repayments: External Loans: LGC		1,317,179,131	512,000,000	512,000,000		257
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						
2,731,345,592	TOTAL EXPENDITURE:		3,295,853,689	2,441,988,910	2,441,988,910	-	135
33,627,623	OPERATING BALANCE:		290,464,477	277,275,260	277,275,260	-	105
<u>APPROPRIATIONS/TRANSFERS:</u>							
186,527,314	Transfer to Capital Development Funds:		358,675,617	1,277,275,260	1,277,275,260	-	28
186,527,314	Closing Balance:		358,675,617	1,277,275,260	1,277,275,260	-	28



BUNGUDU 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 %
	Opening Balance:					
33,627,623	Transfer from Consolidated Revenue Fund:	290,464,477	277,275,260	277,275,260	-	105
	Aid and Grants					
186,131,124	External Loans: LGC	155,109,270	1,000,000,000	1,000,000,000		16
	LGC Bonds & Treasury Bonds					
	Nigerian Treasury Bills (NTB)					
	Development Loan Stock					
	Other Internal Loans (Promissory Notes)					
	Internal Loans from Other Funds					
219,758,747	TOTAL REVENUE AVAILABLE:	445,573,747	1,277,275,260	1,277,275,260	-	120
	LESS: CAPITAL EXPENDITURE:					
108,551,579	Capital Expenditure: Administrative Sector:	123,900,538	291,000,000	291,000,000		43
33,387,584	Capital Expenditure: Economic Sector:	44,038,695	666,275,260	666,275,260		7
44,588,151	Capital Expenditure: Social Service Sector:	190,736,385	320,000,000	320,000,000		60
	Capital Expenditure: Funded from Aids and Grants:					
186,527,314	TOTAL CAPITAL EXPENDITURE	358,675,617	1,277,275,260	1,277,275,260	-	109
	Intangible Assets					
33,231,434	CLOSING BALANCE	86,898,130	-	-	-	



BUNGUDU LOCAL GOVERNMENT

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

NOTES	DETAILS	ACTUAL 2022	ACTUAL 2021	BUDGET 2022	VARIANCE 2022
		₦	₦	₦	₦
1	STATUTORY ALLOCATION				
	- Statutory Allocation	1,719,132,432	1,604,033,427	1,907,397,070	(188,264,638)
	- Excess Crude Oil				-
		1,719,132,432	1,604,033,427	1,907,397,070	(188,264,638)
2	OTHER RECEIPTS				
	- Share of Ecology Funds	55,567,466	44,383,307		55,567,466
	- Share of Exchange Gains Difference	6,637,055	22,328,317		6,637,055
	- Distribution of Non-oil Excess Account	121,255,588	102,109,969		121,255,588
	- Share of Excess Bank Charges Recovered	5,363,525	1,966,700		5,363,525
	- Share of Electronic Money Transfer Levy	49,528,080			49,528,080
	- Share of Forex Equalization		4,372,223		-
	- Share of Solid Minerals		2,204,247		-
	- Distribution of FAAC Deduction		7,152,055		-
		238,351,714	184,516,817	-	238,351,714
3	TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	- Office of the Accountant General of the Federation (OAGF)	490,718,221	-		490,718,221
	- Zamfara State Government Sub-Treasury	3,930,081			3,930,081
		494,648,302	-	-	494,648,302
4	OTHER TRANSFERS				
	- Cash Deposit Sanusi	2,947			2,947
	- Abubakar S/Fawa Dambo	7,755			7,755
	- Nasiru Bello Cash Deposit	1,938,866			1,938,866
	- Ahmad Cash Deposit	3,877,732			3,877,732
	- Shehu Sani Cash Deposit	1,938,866			1,938,866
	- Breed Seeds Nigeria Limited		7,755,464		-
	- Masak Global Concept		38,777,318		-
		7,766,166	46,532,781	-	7,766,166



BUNGUDU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022	ACTUAL 2021	BUDGET 2022	VARIANCE 2022
		₦	₦	₦	₦
5	INDEPENDENT REVENUE (IGR)				
	- Direct Taxes	-	-		
	- Rates	41,918,396	14,241,200	1,000,000	40,918,396
	- Licences	7,534,685	2,780,060	5,500,000	2,034,685
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	8,580,760	3,164,820	5,050,000	3,530,760
	- Fines	5,547,820	2,716,000	600,000	4,947,820
	- Sales	-	-	4,800,000	(4,800,000)
	- Earnings	49,768,179	18,868,043	7,650,640	42,117,539
	- Sales/Rent of Government Buildings	-	-	500,000	(500,000)
	- Sales/Rent on Lands and Others	-	-	1,300,000	(1,300,000)
	- Repayments- General	-	-		-
	- Investment income	-	-	500,000	(500,000)
	- Interest Earned	-	-	500,000	(500,000)
	- Re-Imbursement/Miscellaneous Receipt	-	-		-
		113,349,840	41,769,923	27,400,640	85,949,200
6	PERSONNEL COST				
	- Office of the Chairman	5,648,028	5,359,722	18,855,720	13,207,692
	- Office of the Vice Chairman	-	600,000	1,765,030	1,765,030
	- Adviser/Assistant to the Chairman/V. Chairman	52,964,376	36,952,221		(52,964,376)
	- Office of the Secretary	3,133,608	3,280,919	7,729,860	4,596,252
	- Internal Audit				-
	- The Council			18,152,620	18,152,620
	- Personnel Management	78,762,564	81,329,757	93,979,290	15,216,726
	- Agric and Natural Resources	32,933,140	35,296,994	54,838,090	21,904,950
	- Finance & Supply	27,143,128	28,833,685	45,534,630	18,391,502
	- Planning, Research & Statistics			2,689,870	2,689,870
	- Works & Housing	23,867,296	25,273,698	42,860,950	18,993,654
	- Primary Health Care Services	56,745,112	74,402,024		(56,745,112)
	- Traditional Offices	6,007,200	5,729,650	45,546,000	39,538,800
	- Social & Community Development	44,345,504	44,960,045	66,833,640	22,488,136
		331,549,956	342,018,715	398,785,700	67,235,744



BUNGUDU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022	₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
7	OVERHEAD COST					
	- Office of the Chairman	27,684,207		37,057,295	67,700,000	40,015,793
	- Office of the Vice Chairman	6,385,250		2,500,000	21,990,000	15,604,750
	- Adviser/Assistant to the Chairman/V. Chairman	9,000,001		-		(9,000,001)
	- Office of the Secretary	6,400,220		9,308,587	19,750,000	13,349,780
	- Internal Audit	3,560,200		-		(3,560,200)
	- The Council	6,000,000		12,051,542	14,000,000	8,000,000
	- Personnel Management	96,849,405		83,092,506	34,500,000	(62,349,405)
	- Agric and Natural Resources	6,515,309		11,094,430	51,000,000	44,484,691
	- Finance & Supply	27,952,226		16,721,382	40,000,000	12,047,774
	- Planning, Research & Statistics			2,000,000	31,500,000	31,500,000
	- Works & Housing	7,200,104		3,600,893	36,300,000	29,099,896
	- Primary Health Care Services	18,692,102		18,769,805		(18,692,102)
	- Traditional Offices	5,390,400		-		(5,390,400)
	- Social & Community Development	336,145,746		217,820,101	189,500,000	(146,645,746)
	- Miscellaneous	-		-		-
		557,775,170		414,016,542	506,240,000	(51,535,170)
8	CONSOLIDATED REVENUE FUND CHARGES					
	- Primary School Teachers Salary	433,332,492		430,012,558	455,000,000	21,667,508
	- Training Fund	12,698,873		9,356,002	10,000,000	(2,698,873)
	- Contribution to Emirate Council	62,380,865		56,092,353	60,000,000	(2,380,865)
	- Contribution to Pension Funds	82,500,000		85,714,286	86,000,000	3,500,000
	- Common Services	30,195,329		31,253,770	28,000,000	(2,195,329)
	- Agency for Mass Education Salary	37,197,484		39,611,796	40,000,000	2,802,516
	- Primary Health Care Staff Salary	123,674,040		133,911,216	140,000,000	16,325,960
	- Traditional Rulers Salary	39,711,143				(39,711,143)
	- Subvention to ADC Recurrent Expenditure				20,000,000	20,000,000
	- Salary of New S/Administrator ADCs	60,642,857				(60,642,857)
	- Salary of Special Assistant	7,192,857				(7,192,857)
		889,525,939		785,951,979	839,000,000	(50,525,939)



BUNGUDU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022	₦	ACTUAL 2021	₦	BUDGET 2022	₦	VARIANCE 2022	₦
9	CRF CHARGES- PUBLIC DEBT CHARGES								
	- Short Term Borrowings	48,122,860		128,900,367		110,000,000		61,877,140	
	- Withholding Tax	7,755,464		2,108,505		15,292,080		7,536,616	
	- Value Added Tax (V.A.T FIRS)	7,755,464		2,108,505		15,000,000		7,244,536	
	- Others/Taxes	11,192,044		1,054,253		8,000,000		(3,192,044)	
	- Pay as You Earn (PAYE)	28,613,940		24,867,063		15,000,000		(13,613,940)	
	- Water Rate	5,863,200		5,469,700		4,000,000		(1,863,200)	
	- National Health Insurance Scheme							-	
	- Contributory Pension Scheme							-	
	- Union Dues	10,233,444		7,173,591		6,000,000		(4,233,444)	
	- Party Contributory Scheme	7,146,528		6,837,060				(7,146,528)	
	- Housing Funds (NHF)	4,906,080		5,113,744		3,500,000		(1,406,080)	
	- Insurance Programmes (Superannuation)							-	
	- Welfare Loan Scheme							-	
	- Dependent Fund (Development Levy)							-	
	- Poverty Alleviation Scheme							-	
	- Other/Loan Deductions	9,935,100		18,448,027		9,171,130		(763,970)	
	- Payout Recovered							-	
	- Overpayment Recoverable (Receipt)							-	
		141,524,123		202,080,815		185,963,210		44,439,087	
10	OTHER TRANSFERS TO GOVERNMENT AGENCIES								
	- Ministry of Forestry & L/D	930,656						(930,656)	
	- Directorate for Islamic Organisation	4,420,614						(4,420,614)	
	- Local Government Pension Board	1,551,093						(1,551,093)	
	- Ministry of Security and Home Affairs	15,472,150		38,052,182				(15,472,150)	
	- Federal Inland Revenue Service (V.A.T)	3,489,959		1,938,866				(3,489,959)	
	- Federal Inland Revenue Service (W.H.T)	3,489,959		1,938,866				(3,489,959)	
	- Zamfara State Ministry of Justice	2,964,138		2,914,189				(2,964,138)	
	- Zamfara Secretary to State Government (H.A.D)			13,339,397				-	
	- Zamfara State Universal Basic Education (U.B.E)			2,462,670				-	
	- Zamfara State Internal Revenue Service (I.R.S)			3,877,732				-	
	- Zamfara State Zakkat & Endowment Board			853,101				-	
	- Zamfara State Local Government Service Commission			387,773				-	
	- Permanent Secretary (MLGA)			16,288,724				-	
		32,318,568		82,053,500		-		(32,318,568)	



BUNGUDU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022	ACTUAL 2021	BUDGET 2022	VARIANCE 2022
		₦	₦	₦	₦
11	TRANSFERS TO OTHERS				
	- Anti Thuggery Standing Committee	7,755,464			(7,755,464)
	- House Committee on Local Government	1,938,866			(1,938,866)
	- U.B.A	15,510,927			(15,510,927)
	- Algon	775,546	6,514,589		(775,546)
	- KC Group		1,551,093		-
	- LG Secretaries Forum		1,085,765		-
	- LG Director Administration Forum		1,085,765		-
		25,980,803	10,237,212	-	(25,980,803)
12	CAPITAL EXPENDITURE				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	96,887,234	88,356,599	217,000,000	120,112,766
	- Construction/Provision of Fixed Assets	25,229,298	17,548,213	55,000,000	29,770,702
	- Rehabilitation/Repairs of Fixed Assets	1,784,005	2,646,767	19,000,000	17,215,995
	- Preservation of Environment	-	-	-	-
		123,900,538	108,551,579	291,000,000	167,099,462
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	12,408,742	542,882	38,000,000	25,591,258
	- Construction/Provision of Fixed Assets	31,567,910	31,609,295	582,775,260	551,207,350
	- Rehabilitation/Repairs of Fixed Assets	62,044	1,235,407	40,000,000	39,937,956
	- Preservation of Environment	-	-	5,500,000	5,500,000
		44,038,695	33,387,584	666,275,260	622,236,565
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	122,791,866	77,555	80,000,000	(42,791,866)
	- Construction/Provision of Fixed Assets	42,585,303	28,147,024	210,000,000	167,414,697
	- Rehabilitation/Repairs of Fixed Assets	25,359,216	16,363,572	30,000,000	4,640,784
	- Preservation of Environment	-	-	-	-
		190,736,385	44,588,151	320,000,000	129,263,615
	TOTAL CAPITAL EXPENDITURE BY SECTOR	358,675,617	186,527,314	1,277,275,260	918,599,643



BUNGUDU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022	₦	ACTUAL 2021	₦	BUDGET 2022	₦	VARIANCE 2022	₦
13	PROCEEDS FROM LOANS/OTHER BORROWINGS								
	- Commercial Banks Loans (U.B.A Contract Finance Loan)	-		155,109,270		1,000,000,000		1,000,000,000	
	- Commercial Banks Loans (U.B.A Shortterm Loan)	155,109,270		31,021,854					
		155,109,270		186,131,124		1,000,000,000		1,000,000,000	
14	OTHER BANKS OF THE TREASURY								
	- UBA PLC	3,251,917		140,356					
	- Unity Bank PLC	213,729		20,783					
		3,465,646		161,140					
15	CASH HELD BY DEPARTMENT & AGENCIES								
	- Cash at Hand with MLGCA (JAAC 1)								
	i. U.B.A PLC	(19,603,279)		19,567					
	ii. Fidelity Bank PLC	-		224					
		(19,603,279)		19,791					
	- Cash at Hand with MLGCA (Salary)								
	i. U.B.A PLC I	25,565		156,145					
	ii. Fidelity Bank PLC	-		4,469					
		25,565		160,614					



BUNGUDU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022	ACTUAL 2021	BUDGET 2022	VARIANCE 2022
		₦	₦	₦	₦
15	- Cash at Hand with MLGCA (Dev. Saving)				
	i. U.B.A PLC	3,691,072	19,856,009		
	ii. Heritage Bank PLC	23,529	23,532		
	iii. Fidelity Bank PLC	-	393		
		3,714,600	19,879,935		
	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	3,028	3,028		
	ii. U.B.A II Bank PLC	11,418	244,553		
	iii. Sterling Bank PLC	14,321	14,321		
	iv. Zenith Bank PLC	476,493	1,409,023		
		505,260	1,670,926		
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	98,790,338	62,195,774		
		98,790,338	62,195,774		
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	83,432,484	83,927,040		
16	LOCAL GOVERNMENT INVESTMENTS				
	Gamji Bank	50,000	50,000		
	Sokoto Investment Co Ltd	50,000	50,000		
	CCNN Sokoto	200,000	200,000		
	Sokoto Cooperative Bank	152,172	152,172		
	Gusau Community Bank	500,000	500,000		
	Zamfara Investment Co	297,000	297,000		
	Urban Development Bank	346,000	346,000		
	Unity Bank (BON)	400,000	400,000		
	Zamfara Fertilizer Co.	1,500,000	1,500,000		
	T/Mafara Bricks B. Ind.	1,500,000	1,500,000		
	Intercontinental Bank	1,350,000	1,350,000		
	Brightway Solid Minerals Dev. Co.	54,999,974	54,999,974		
	Micro Finance Bank	26,391,644	26,391,644		
	Zamfara State Investment Company	7,755,464			
		95,492,254	87,736,790		



BUNGUDU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022	₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
17	ADVANCES					
	Sani Mani Aliyu & Others	5,811,500		5,811,500		
	Abubakar Balarabe & Others	5,621,118		5,621,118		
	Musa Mani B & Others	5,311,140		5,311,140		
	Ibrahim A Gusau & Others	4,870,100		4,870,100		
	Muhammad Hassan & Others	3,990,118		3,990,118		
	Muhammad Lawal Nahuce & Others	5,890,400		5,890,400		
	Yahaya Ibrahim Shinkafi & Others	4,160,500		4,160,500		
	Sirajo Jafaru & Others	5,701,500		5,701,500		
	Suleman Ibrahim & Others	5,621,117		5,621,117		
	Junaidu Sani & Others	5,901,200		5,901,200		
	Haliru Aliyu Gusau & Others	14,404,157		14,404,157		
		67,282,850		67,282,850		
18	CONSOLIDATED REVENUE FUNDS					
	- Opening Balance	33,231,434		84,088,180		
	- Revenue	3,708,196,003		2,867,016,160		
		3,741,427,437		2,951,104,340		
	- Less					
	- Expenditure	3,654,529,307		2,917,872,906		
	- Closing Balance	86,898,130		33,231,434		
19	DEPOSITS					
	- Cash at Hand with MLGCA (JAAC 1)	(19,603,279)		19,791		
	- Cash at Hand with MLGCA (Salary)	25,565		160,614		
	- Cash at Hand with MLGCA (Dev. Saving)	3,714,600		19,879,935		
	- Cash at Hand with MLGCA (Advert Revenue Account)	505,260		1,670,926		
	- Cash at Hand with MLGCA (Contract Finance Loan)	98,790,338		62,195,774		
		83,432,484		83,927,040		



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



No2 Canteen Road,
Gusau, Zamfara state.
3rd February, 2022

Director Finance,
BUNGUDU LOCAL GOVERNMENT
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT BUNGUDU LOCAL GOVERNMENT

We write to confirm that **BUNGUDU LOCAL GOVERNMENT 1003824028** the sum of **(3,251,917.26Cr)** Three Million Two Hundred and Fifty One Thousand Nine [and seventeen Naira Twenty Six Kobo 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

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 (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
BUNGUDU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



UB/CANB/BUNGUDU/BRL/13082021

6th Febraury, 2023

The Sole Administrator,
Bungudu Local Government
Zamfara State

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 0019592279(BUNGUDU LOCAL GOVERNMENT REVENUE ACCOUNT

We write to confirm to you that account number 0019592279(Bungudu local government revenue account has the total balance of (213,728.89) as at 31th December, 2022.

To this note, we here by confirm his certificate of Balances on the account.

Thank you.

Yours faithfully,
For: **UNITY BANK PLC**

Adebisi Kunle LATEEF (04489)
Business Service Manager

Amina G. Ibrahim (04716)
Branch Manager

Unity Bank plc
RCN 14 524
Unity Bank Corporate Head Office, Plot 42, Ahmed Onibudo Street
Victoria Island, Lagos
T: +234 (0)20 80666030 +234 (0)20 57323225-30

www.unitybankng.com

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



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



No1 Govt House Road,
Gusau, Zamfara state.
13TH 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 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 (Group Chairman), Amb. Joseph Keshi OON (Vice-Chairman), Kennedy Uzoka (GMD/CEO),
Oliver Alawuba (DMD Africa), Ayoku Liadi (DMD Nigeria), Executive Directors: Uche Ike, Chukwuma Nweke,
Ibrahim Puri, Chiugo Ndubisi. Non-Executive Directors: Owanari Duke, Samuel Oni FCA, Angela Aneke,
Erelu Angela Adebayo, Abdulqadir J. Bello, Kayode Fasola, Aisha Hassan-Baba.

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Tin: 01126011 - 0001



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



No1 Govt House Road,
Gusau, Zamfara state.
13TH 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 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 (Group Chairman), Amb. Joseph Keshi OON (Vice-Chairman), Kennedy Uzoka (GMD/CEO), Oliver Alawuba (DMD Africa), Ayoku Liadi (DMD Nigeria), Executive Directors: Uche Ike, Chukwuma Nweke, Ibrahim Puri, Chiugo Ndubisi. Non-Executive Directors: Owanari Duke, Samuel Oni FCA, Angela Aneke, Erelu Angela Adebayo, Abdulqadir J. Bello, Kayode Fasola, Aisha Hassan-Baba.

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



No1 Govt House Road,
Gusau, Zamfara state.
13TH 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 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 (Group Chairman), Amb. Joseph Keshi OON (Vice-Chairman), Kennedy Uzoka (GMD/CEO), Oliver Alawuba (DMD Africa), Ayoku Liadi (DMD Nigeria), Executive Directors: Uche Ike, Chukwuma Nweke, Ibrahim Puri, Chiugo Ndubisi. Non-Executive Directors: Owanari Duke, Samuel Oni FCA, Angela Aneke, Erelu Angela Adebayo, Abdulqadir J. Bello, Kayode Fasola, Aisha Hassan-Baba.

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



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
info@hbng.com

Acting Chairman: Alh. Jani Ibrahim, MD/CEO: Mr Ife Sekibo, Executive Director: Mr Jude Monye
Directors: Mr Adewunmi Ogunsanya, (SAN), Mr Ndutimi Alaibe, Mrs Oluwayemisi Disu.



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



No1 Govt House Road,
Gusau, Zamfara state.
13TH Oct 2023

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

Dear Sir,

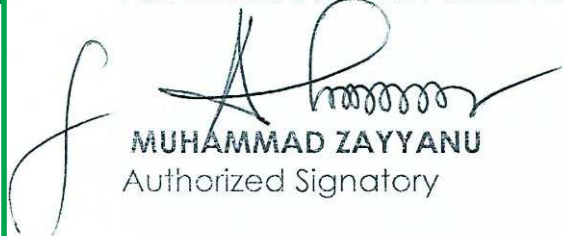
CERTIFICATE OF BALANCE ON ACCOUNT FOR ADVERT REVENUE
ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY-1016293903.

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 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)
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Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

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



No1 Govt House Road,
Gusau, Zamfara state,
13TH 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.

www.ubagroup.com



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



18TH 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
MD:
Mr. Abubakar Suleiman

Executive Directors:
Mr. Tunde Adeola
Mr. Raheem Owodeyi

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

Independent Directors:
Mr. Michael Ajukwu
Mrs. Olusola Oworu

Sterling Bank Ltd. (RC No 2392)

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



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



No1 Govt House Road,
Gusau, Zamfara state.
13TH 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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Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

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