



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



**HON. AHMAD BALARABE ANKA**  
**Sole Administrator**  
**Anka Local Government, Zamfara State**



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

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



**ZAMFARA STATE OF NIGERIA**  
**ANKA LOCAL GOVERNMENT COUNCIL**  
**OFFICE OF THE EXECUTIVE CHAIRMAN**  
**ANKA LOCAL GOVERNMENT**

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

ANK/AA/VOL.I/136

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

  
**Hon. Ahmed Balarabe Anka**  
Sole Administrator.





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



**ZAMFARA STATE OF NIGERIA**  
**ANKA LOCAL GOVERNMENT COUNCIL**  
**OFFICE OF THE EXECUTIVE CHAIRMAN**  
**ANKA LOCAL GOVERNMENT**

*Your Ref* ANK/AA/VOL.I/135 *Our Ref* \_\_\_\_\_ *Date* 31st August, 2023

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

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

.....  
Alh. Mohammed Sa'idu Anka  
Director Finance & Supply





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

LGA/AA/VOL.II/176

5th October, 2023

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

We have audited the 2022 Accounts of Anka Local Government Council set out on page 6 – 33 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 5.

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


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

**BASIS OF OPINION**

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

**OPINION**

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



## ANKA 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><u>Receipts:</u></b>			
1,399,890,070	Statutory Allocation 1	1,363,092,332	1,277,131,630
623,388,350	Value Added Tax (VAT)	780,946,348	638,709,507
-	Excess Paris Club Refund	-	-
-	Other Receipts	189,076,383	147,783,772
-	Transfer from other Government Agencies	392,204,402	-
-	Other Transfers	6,157,758	36,895,632
<b>2,023,278,420</b>	<b>Sub-Total- Statutory Allocation</b>	<b>2,731,477,222</b>	<b>2,100,520,542</b>
<b><u>Independent Revenue (IGR)</u></b>			
5,718,300	Direct Taxes 5	-	-
-	Rates 5	3,907,126	1,325,410
6,930,700	Licences 5	1,029,310	447,892
-	Mining Rents 5	-	-
-	Royalties 5	-	-
8,700,000	Fees 5	1,533,885	1,658,454
-	Fines 5	992,798	521,010
100,000	Sales 5	-	-
2,000,000	Earnings 5	3,139,939	4,194,479
-	Sales/Rent of Government Buildings 5	-	-
1,251,240	Sales/Rent on Lands and Others 5	706,539	462,876
-	Repayments- General 5	-	-
-	Investment income 5	-	-
-	Interest Earned 5	-	-
-	Re-Imbursement/Miscellaneous Reciept 5	-	180,855
<b>24,700,240</b>	<b>Sub-Total-Independent Revenue</b>	<b>11,309,598</b>	<b>8,790,976</b>
<b><u>Other Revenue Sources of the L/Govt.</u></b>			
<b>2,047,978,660</b>	<b>Total Receipts</b>	<b>2,742,786,820</b>	<b>2,109,311,518</b>





## ANKA LOCAL GOVERNMENT

ANNUAL BUDGET 2022 ₦		NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
	<b><u>Payments:</u></b>			
277,783,110	Personnel Costs (Incl. Salaries on CRF Charges):	6	223,850,543	242,297,973
441,600,000	Overhead Charges:	7	421,750,388	348,479,016
509,039,090	Consolidated Revenue Fund Charges	8	546,870,735	446,898,565
152,998,930	CRF Charges- Public debt charges	9	247,106,950	151,789,455
	Subvention to Parastatals			
	Other Operating Activities			
	Other Transfers to Government Agencies	10	25,625,246	65,059,849
-	Transfers to Others	11	20,600,061	8,117,039
<b>1,381,421,130</b>	<b>Total Payments</b>		<b>1,485,803,923</b>	<b>1,262,641,896</b>
<b>666,557,530</b>	<b>Net Cash Flow from Operating Activities</b>		<b>1,256,982,897</b>	<b>846,669,622</b>
	<b><u>CashFlows from Investment Activities:</u></b>			
223,000,000	Capital Expenditure: Administrative Sector:	12	105,888,250	86,070,056
646,557,530	Capital Expenditure: Economic Sector:	12	38,106,256	26,472,864
285,000,000	Capital Expenditure: Social Service Sector:	12	151,234,017	35,353,743
	Capital Expenditure: Funded from Aids and Grants:			
<b>1,154,557,530</b>	<b>Net Cash Flow from Investment Activities:</b>		<b>295,228,524</b>	<b>147,896,664</b>
	<b><u>CashFlows from Financing Activities:</u></b>			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	-	122,985,439
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shortterm Loan)	13	122,985,439	24,597,088
(512,000,000)	Repayment of External Loans (Including Servicing)		(1,044,385,377)	(832,035,213)
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction		-	(55,182,325)
	Repayment of Loans from Other Funds			
<b>488,000,000</b>	<b>Net Cash Flows from Financing Activities:</b>		<b>(921,399,938)</b>	<b>(739,635,011)</b>



## ANKA 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	40,354,435	(40,862,053)
	Cash & Its Equivalent as at 1st January	25,968,624	66,830,677
-	Cash & Its Equivalent as at 31st December	66,323,060	25,968,624



## ANKA 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	169,820	285,307
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	66,153,240	66,545,370
<b>TOTAL LIQUID ASSETS</b>		<b>66,323,060</b>	<b>66,830,678</b>
<b><u>Investments and Other Cash Assets:-</u></b>			
Local Government Investments	16	95,679,819	89,530,547
Imprest			
Advances	17	9,699,888	9,699,888
Revolving Loans Granted			
Intangible Assets			
<b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>		<b>105,379,707</b>	<b>99,230,435</b>
<b>TOTAL ASSETS</b>		<b>171,702,767</b>	<b>166,061,113</b>



## ANKA LOCAL GOVERNMENT

	NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<b><u>LIABILITIES:-</u></b>			
<b><u>PUBLIC FUNDS</u></b>			
Consolidated Revenue Fund	18	66,323,060	25,968,624
Capital Development Fund			
Trust & Other Public Funds		39,226,468	73,547,118
<b><u>TOTAL PUBLIC FUNDS</u></b>		<b>105,549,527</b>	<b>99,515,742</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>TOTAL EXTERNAL AND INTERNAL LOANS</b>		<b>-</b>	<b>-</b>
<b><u>OTHER LIABILITIES</u></b>			
Deposits:-	19	66,153,240	66,545,370
<b>TOTAL LIABILITIES</b>		<b>171,702,767</b>	<b>166,061,113</b>





## ANKA 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 ₦	PERF. ON TOTAL %
66,830,677	Opening Balance:		25,968,624				
	<b>ADD: REVENUE</b>						
1,277,131,630	Statutory Allocation	1	1,363,092,332	1,399,890,070	1,399,890,070		49
638,709,507	Value Added Tax Allocation		780,946,348	623,388,350	623,388,350		28
	Excess Paris Club Refund			-			
147,783,772	Other Receipts	2	189,076,383	-			7
-	Transfer from other Government Agencies	3	392,204,402	-			10,038
36,895,632	Other Transfers	4	6,157,758	-			0
<b>2,167,351,219</b>	<b>Sub-Total-Statutory Allocation</b>		<b>2,757,445,846</b>	<b>2,023,278,420</b>	<b>2,023,278,420</b>	<b>-</b>	<b>10,123</b>
	<b>Independent Revenue (IGR)</b>						
-	Direct Taxes	5	-	5,718,300	5,718,300		-
1,325,410	Rates	5	3,907,126	-	-		35
447,892	Licences	5	1,029,310	6,930,700	6,930,700		9
-	Mining Rents	5	-	-	-		-
-	Royalties	5	-	-	-		-
1,658,454	Fees	5	1,533,885	8,700,000	8,700,000		14
521,010	Fines	5	992,798	-	-		9
-	Sales	5	-	100,000	100,000		-
4,194,479	Earnings	5	3,139,939	2,000,000	2,000,000		28
-	Sales/Rent of Government Buildings	5	-	-	-		-
462,876	Sales/Rent on Lands and Others	5	706,539	1,251,240	1,251,240		6
-	Repayments- General	5	-	-	-		-
-	Investment income	5	-	-	-		-
-	Interest Earned	5	-	-	-		-
180,855	Re-Imbursement/Miscellaneous Receipt	5	-	-	-		-
<b>8,790,976</b>	<b>Sub-Total-Independent Revenue</b>		<b>11,309,598</b>	<b>18,981,940</b>	<b>24,700,240</b>	<b>-</b>	<b>100</b>
	Other Revenue Sources of the L/Govt.						
<b>2,176,142,195</b>	<b>TOTAL REVENUE</b>		<b>2,768,755,444</b>	<b>2,042,260,360</b>	<b>2,047,978,660</b>	<b>-</b>	<b>136</b>

.....Director of Finance Supply



## ANKA LOCAL GOVERNMENT

ACTUAL 2021 ₦		NOTES	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	INITIAL/ORIGINAL BUDGET 2022 ₦	SUPPLEMENTARY BUDGET 2022 ₦	VARIANCE ON FINAL BUDGET %
	<b><u>LESS: EXPENDITURE</u></b>						
242,297,973	Personnel Costs (Incl. Salaries on CRF Charges):	6	223,850,543	277,783,110	277,783,110		81
348,479,016	Overhead Charges:	7	421,750,388	441,600,000	441,600,000		96
446,898,565	Consolidated Revenue Fund Charges	8	546,870,735	509,039,090	509,039,090		107
151,789,455	CRF Charges- Public debt charges	9	247,106,950	152,998,930	152,998,930		162
	Subvention to Parastatals						
65,059,849	Other Transfers to Government Agencies	10	25,625,246	-			
8,117,039	Transfers to Others	11	20,600,061	-			
	<b><u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u></b>						
832,035,213	Repayments: External Loans: LGC		1,044,385,377	512,000,000	512,000,000		204
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>2,149,859,434</b>	<b>TOTAL EXPENDITURE:</b>		<b>2,530,189,300</b>	<b>1,893,421,130</b>	<b>1,893,421,130</b>	<b>-</b>	<b>134</b>
<b>26,282,761</b>	<b>OPERATING BALANCE:</b>		<b>238,566,144</b>	<b>148,839,230</b>	<b>154,557,530</b>	<b>-</b>	<b>160</b>
	<b><u>APPROPRIATIONS/TRANSFERS:</u></b>						
147,896,664	Transfer to Capital Development Funds:		295,228,524	1,154,557,530	1,154,557,530	-	26
<b>147,896,664</b>	<b>Closing Balance:</b>		<b>295,228,524</b>	<b>1,154,557,530</b>	<b>1,154,557,530</b>	<b>-</b>	<b>26</b>



## ANKA 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:						
26,282,761	Transfer from Consolidated Revenue Fund:		238,566,144	154,557,530	154,557,530	-	66
	Aid and Grants						
147,582,527	External Loans: LGC		122,985,439	1,000,000,000	1,000,000,000		34
	LGC Bonds & Treasury Bonds						
	Nigerian Treasury Bills (NTB)						
	Development Loan Stock						
	Other Internal Loans (Promissory Notes)						
	Internal Loans from Other Funds						
<b>173,865,288</b>	<b>TOTAL REVENUE AVAILABLE:</b>		<b>361,551,583</b>	<b>1,154,557,530</b>	<b>1,154,557,530</b>	<b>-</b>	<b>100</b>
	<b>LESS: CAPITAL EXPENDITURE:</b>						
86,070,056	Capital Expenditure: Administrative Sector:	12	105,888,250	223,000,000	223,000,000		47
26,472,864	Capital Expenditure: Economic Sector:	12	38,106,256	646,557,530	646,557,530		6
35,353,743	Capital Expenditure: Social Service Sector:	12	151,234,017	285,000,000	285,000,000		53
	Capital Expenditure: Funded from Aids and Grants:						
<b>147,896,664</b>	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>295,228,524</b>	<b>1,154,557,530</b>	<b>1,154,557,530</b>	<b>-</b>	<b>106</b>
	Intangible Assets						
<b>25,968,624</b>	<b>CLOSING BALANCE</b>		<b>66,323,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	



## ANKA LOCAL GOVERNMENT

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

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
<b>1</b>	<b>STATUTORY ALLOCATION</b>				
	- Statutory Allocation	1,363,092,332	1,277,131,630	1,399,890,070	(36,797,738)
	- Excess Crude Oil				-
		<b>1,363,092,332</b>	<b>1,277,131,630</b>	<b>1,399,890,070</b>	<b>(36,797,738)</b>
<b>2</b>	<b>OTHER RECEIPTS</b>				
	- Share of Ecology funds	44,059,193	35,191,323		44,059,193
	- Share of Exchange Gains Difference	5,262,491	17,704,021		5,262,491
	- Distribution of Non-oil Excess Account	96,143,008	80,962,533		96,143,008
	- Share of Excess Bank Charges Recovered	4,252,715	1,559,387		4,252,715
	- Share of Electronic Money Transfer Levy	39,358,977			39,358,977
	- Share of Forex Equalization		3,466,716		-
	- Share of Solid Minerals		1,747,737		-
	- Distribution of FAAC Deduction		7,152,055		-
		<b>189,076,383</b>	<b>147,783,772</b>	<b>-</b>	<b>189,076,383</b>
<b>3</b>	<b>TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>				
	- Office of the Accountant General of the Federation (OAGF)	389,088,258	-		389,088,258
	- Zamfara State Government Sub-Treasury	3,116,144			3,116,144
		<b>392,204,402</b>	<b>-</b>	<b>-</b>	<b>392,204,402</b>
<b>4</b>	<b>OTHER TRANSFERS</b>				
	- Cash Deposit Sanusi	2,337	-		2,337
	- Abubakar S/Fawa Dambo	6,149	-		6,149
	- Nasiru Bello Cash Deposit	1,537,318	-		1,537,318
	- Ahmad Cash Deposit	3,074,636	-		3,074,636
	- Shehu Sani Cash Deposit	1,537,318	-		1,537,318
	- Breed Seeds Nigeria Limited		6,149,272		-
	- Masak Global Concept		30,746,360		-
		<b>6,157,758</b>	<b>36,895,632</b>	<b>-</b>	<b>6,157,758</b>

.....Director of Finance Supply





## ANKA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
5	<b>INDEPENDENT REVENUE (IGR)</b>				
	- Direct Taxes	-	-	5,718,300	(5,718,300)
	- Rates	3,907,126	1,325,410		3,907,126
	- Licences	1,029,310	447,892	6,930,700	(5,901,390)
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	1,533,885	1,658,454	8,700,000	(7,166,115)
	- Fines	992,798	521,010		992,798
	- Sales	-	-	100,000	(100,000)
	- Earnings	3,139,939	4,194,479	2,000,000	1,139,939
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	708,539	462,876	1,251,240	(544,701)
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned	-	-		-
	- Re-Imbursement/Miscellaneous Receipt	-	180,855		-
		<b>11,309,598</b>	<b>8,790,976</b>	<b>24,700,240</b>	<b>(13,390,642)</b>
6	<b>PERSONNEL COST</b>				
	- Office of the Chairman	5,648,028	5,073,455	21,280,180	15,632,152
	- Office of the Vice Chairman	-	600,000	16,206,390	16,206,390
	- Adviser/Assistant to the Chairman/V. Chairman	42,526,032	35,143,321		(42,526,032)
	- Office of the Secretary	3,133,608	3,298,896	11,921,310	8,787,702
	- Internal Audit			560,910	560,910
	- The Council			54,360,000	54,360,000
	- Personnel Management	56,983,284	64,184,085	38,293,850	(18,689,434)
	- Agric and Natural Resources	19,553,520	19,456,240	29,532,750	9,979,230
	- Finance & Supply	21,257,100	19,592,154	32,184,620	10,927,520
	- Planning, Research & Statistics			2,189,890	2,189,890
	- Works & Housing	13,139,808	12,714,391	17,167,250	4,027,442
	- Primary Health Care Services	32,624,805	42,703,970		(32,624,805)
	- Traditional Offices	7,058,669	5,738,700	27,163,500	20,104,831
	- Social & Community Development	21,925,689	33,792,761	26,922,460	4,996,771
		<b>223,850,543</b>	<b>242,297,973</b>	<b>277,783,110</b>	<b>53,932,567</b>



## ANKA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
7	<b>OVERHEAD COST</b>				
	- Office of the Chairman	30,261,344	29,382,694	34,500,000	4,238,656
	- Office of the Vice Chairman	7,000,000	4,320,000	17,900,000	10,900,000
	- Adviser/Assistant to the Chairman/V. Chairman	-	-	-	-
	- Office of the Secretary	13,000,069	10,078,423	15,400,000	2,399,931
	- Internal Audit	-	-	15,400,000	15,400,000
	- The Council	6,000,000	11,140,479	33,000,000	27,000,000
	- Personnel Management	85,743,896	75,860,240	49,500,000	(36,243,896)
	- Agric and Natural Resources	1,122,985	9,343,960	23,200,750	22,077,765
	- Finance & Supply	29,167,212	14,146,090	39,499,250	10,332,038
	- Planning, Research & Statistics	1,000,000	-	21,900,000	20,900,000
	- Works & Housing	1,900,000	9,766,446	35,200,000	33,300,000
	- Primary Health Care Services	15,072,044	9,280,090	-	(15,072,044)
	- Traditional Offices	-	-	-	-
	- Social & Community Development	231,482,837	175,160,593	156,100,000	(75,382,837)
	- Miscellaneous	-	-	-	-
		<b>421,750,388</b>	<b>348,479,016</b>	<b>441,600,000</b>	<b>19,849,612</b>
8	<b>CONSOLIDATED REVENUE FUND CHARGES</b>				
	- Primary School Teachers Salary	187,604,836	203,270,567	219,000,000	31,395,164
	- Training Fund	10,216,810	7,744,917	15,000,000	4,783,190
	- Contribution to Emirate Council	50,053,233	44,299,632	61,500,000	11,446,767
	- Contribution to Pension Funds	82,500,000	85,714,286	77,539,090	(4,960,910)
	- Common Services	24,104,465	24,582,027	30,000,000	5,895,535
	- Agency for Mass Education Salary	21,314,726	19,757,328	21,000,000	(314,726)
	- Primary Health Care Staff Salary	63,529,808	61,529,808	85,000,000	21,470,192
	- 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>546,870,735</b>	<b>446,898,565</b>	<b>509,039,090</b>	<b>(37,831,645)</b>

.....Director of Finance Supply



## ANKA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
9	<b>CRF CHARGES- PUBLIC DEBT CHARGES</b>				
	- Short Term Borrowings	191,052,371	102,204,518		(191,052,371)
	- Withholding Tax	6,149,272	2,108,505	23,600,000	17,450,728
	- Value Added Tax (V.A.T FIRS)	6,149,272	2,108,505	32,600,000	26,450,728
	- Others/Taxes	8,874,121	1,054,253	18,000,000	9,125,879
	- Pay as You Earn (PAYE)	14,726,343	13,570,282	26,598,860	11,872,517
	- Water Rate	3,110,700	3,515,100	750,000	(2,360,700)
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme			7,450,070	7,450,070
	- Union Dues	5,577,816	4,753,119	24,000,000	18,422,184
	- Party Contributory Scheme	3,696,443	4,234,100		(3,696,443)
	- Housing Funds (NHF)	2,447,112	2,864,698	20,000,000	17,552,888
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	5,323,500	15,376,375		(5,323,500)
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		<b>247,106,950</b>	<b>151,789,455</b>	<b>152,998,930</b>	<b>(94,108,020)</b>
10	<b>OTHER TRANSFERS TO GOVERNMENT AGENCIES</b>				
	- Ministry of Forestry & L/D	737,913			(737,913)
	- Directorate for Islamic Organisation	3,505,085			(3,505,085)
	- Local Government Pension Board	1,229,854			(1,229,854)
	- Ministry of Security and Home Affairs	12,267,798	30,171,403		(12,267,798)
	- Federal Inland Revenue Service (V.A.T)	2,767,172	1,537,318		(2,767,172)
	- Federal Inland Revenue Service (W.H.T)	2,767,172	1,537,318		(2,767,172)
	- Zamfara State Ministry of Justice	2,350,252	2,310,647		(2,350,252)
	- Zamfara Secretary to State Government (H.A.D)		10,576,748		-
	- Zamfara State Universal Basic Education (U.B.E)		1,952,640		-
	- Zamfara State Internal Revenue Service (I.R.S)		3,074,636		-
	- Zamfara State Zakkat & Endowment Board		676,420		-
	- Zamfara State Local Government Service Commission		307,464		-
	- Permanent Secretary (MLGA)		12,915,256		-
		<b>25,625,246</b>	<b>65,059,849</b>	<b>-</b>	<b>(25,625,246)</b>

*[Signature]*  
 .....Director of Finance Supply



## ANKA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
11	<b>TRANSFERS TO OTHERS</b>				
	- Anti Thuggery Standing Committee	6,149,272			(6,149,272)
	- House Committee on Local Government	1,537,318			(1,537,318)
	- U.B.A	12,298,544			(12,298,544)
	- Algon	614,927	5,165,388		(614,927)
	- KC Group		1,229,854		-
	- LG Secretaries Forum		860,898		-
	- LG Director Administration Forum		860,898		-
		<b>20,600,061</b>	<b>8,117,039</b>	<b>-</b>	<b>(20,600,061)</b>
12	<b>CAPITAL EXPENDITURE</b>				
	<b>ADMINISTRATIVE SECTOR</b>				
	- Purchase of Fixed Assets	84,469,524	70,057,548	203,000,000	118,530,476
	- Construction/Provision of Fixed Assets	20,004,197	13,913,899	20,000,000	(4,197)
	- Rehabilitation/Repairs of Fixed Assets	1,414,529	2,098,609		(1,414,529)
	- Preservation of Environment	-	-		-
		<b>105,888,250</b>	<b>86,070,056</b>	<b>223,000,000</b>	<b>117,111,750</b>
	<b>ECONOMIC SECTOR</b>				
	- Purchase of Fixed Assets	9,838,835	430,449	30,000,000	20,161,165
	- Construction/Provision of Fixed Assets	28,218,227	25,062,867	580,557,530	552,339,303
	- Rehabilitation/Repairs of Fixed Assets	49,194	979,548	21,000,000	20,950,806
	- Preservation of Environment	-	-	15,000,000	15,000,000
		<b>38,106,256</b>	<b>26,472,864</b>	<b>646,557,530</b>	<b>608,451,274</b>
	<b>SOCIAL SECTOR</b>				
	- Purchase of Fixed Assets	97,361,115	61,493	85,000,000	(12,361,115)
	- Construction/Provision of Fixed Assets	33,765,694	22,317,648	140,000,000	106,234,306
	- Rehabilitation/Repairs of Fixed Assets	20,107,208	12,974,602	60,000,000	39,892,792
	- Preservation of Environment	-	-		-
		<b>151,234,017</b>	<b>35,353,743</b>	<b>285,000,000</b>	<b>133,765,983</b>
	<b>TOTAL CAPITAL EXPENDITURE BY SECTOR</b>	<b>295,228,524</b>	<b>147,896,664</b>	<b>1,154,557,530</b>	<b>859,329,006</b>



## ANKA 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)	-	122,985,439	1,000,000,000	1,000,000,000
	- Commercial Banks Loans (U.B.A Shortterm Loan)	122,985,439	24,597,088		
		<b>122,985,439</b>	<b>147,582,527</b>	<b>1,000,000,000</b>	<b>1,000,000,000</b>
14	<b>OTHER BANKS OF THE TREASURY</b>				
	- First Bank PLC i	56,327	190,208		
	- U.B.A Bank PLC	59,288	40,886		
	- Fidelity Bank PLC	54,205	54,213		
		<b>169,820</b>	<b>285,307</b>		
15	<b>CASH HELD BY DEPARTMENT &amp; AGENCIES</b>				
	<b>- Cash at Hand with MLGCA (JAAC 1)</b>				
	i. U.B.A PLC	(15,543,351)	15,514		
	ii. Fidelity Bank PLC	-	178		
		<b>(15,543,351)</b>	<b>15,692</b>		
	<b>- Cash at Hand with MLGCA (Salary)</b>				
	i. U.B.A PLC I	20,271	123,807		
	ii. Fidelity Bank PLC	-	3,544		
		<b>20,271</b>	<b>127,350</b>		
	<b>- Cash at Hand with MLGCA (Dev. Sarving)</b>				
	i. U.B.A PLC	2,926,634	15,743,740		
	ii. Heritage Bank PLC	18,656	18,659		
	iii. Fidelity Bank PLC	-	312		
		<b>2,945,290</b>	<b>15,762,710</b>		

.....Director of Finance Supply



## ANKA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
15	<b>- Cash at Hand with MLGCA (Revenue Accounts)</b>				
	i. U.B.A I PLC	2,401	2,401		
	ii. U.B.A II Bank PLC	9,053	193,905		
	iii. Sterling Bank PLC	11,355	11,355		
	iv. Zenith Bank PLC	377,809	1,117,208		
		<b>400,618</b>	<b>1,324,869</b>		
	<b>- Cash at Hand with MLGCA (Contract Finance Loan)</b>				
	i. U.B.A PLC	78,330,413	49,314,748		
		<b>78,330,413</b>	<b>49,314,748</b>		
	<b>TOTAL CASH HELD BY DEPARTMENT &amp; AGENCIES</b>	<b>66,153,240</b>	<b>66,545,370</b>		
16	<b>LOCAL GOVERNMENT INVESTMENTS</b>				
	Oceanic Bank Plc	180,000	180,000		
	Sokoto Cooperative Bank	100,000	100,000		
	Gusau Community bank	100,000	100,000		
	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.	84,800,547	84,800,547		
	Zamfara State Investment Company	6,149,272			
		<b>95,679,819</b>	<b>89,530,547</b>		





## ANKA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
17	<b>ADVANCES</b>				
	Alh Usman Kaoje & Others	981,250	981,250		
	Ummaru Ibrahim & Others	1,102,302	1,102,302		
	Sirajo Mohammad & Others	1,000,100	1,000,100		
	Shehu Adamu & Others	980,250	980,250		
	Abubakar Aliyu & Others	1,211,500	1,211,500		
	Yusuf Musa & Others	1,060,106	1,060,106		
	Musa tukur & Others	880,200	880,200		
	Alh Bala Adamu & Others	921,770	921,770		
	Aliyu Garba & Others	750,900	750,900		
	Kabiru Abubakar & Others	811,510	811,510		
	Ummaru D Gummi & Others	2,019,051	2,019,051		
		<b>9,699,888</b>	<b>9,699,888</b>		
18	<b>CONSOLIDATED REVENUE FUNDS</b>				
	- Opening Balance	25,968,624	66,830,677		
	- Revenue	2,865,772,259	2,256,894,045		
		<b>2,891,740,883</b>	<b>2,323,724,722</b>		
	- Less				
	- Expenditure	2,825,417,823	2,297,756,097		
	- Closing Balance	<b>66,323,060</b>	<b>25,968,624</b>		
19	<b>DEPOSITS</b>				
	- Cash at Hand with MLGCA (JAAC 1)	(15,543,351)	15,692		
	- Cash at Hand with MLGCA (Salary)	20,271	127,350		
	- Cash at Hand with MLGCA (Dev. Saving)	2,945,290	15,762,710		
	- Cash at Hand with MLGCA (Advert Revenue Account)	400,618	1,324,869		
	- Cash at Hand with MLGCA (Contract Finance Loan)	78,330,413	49,314,748		
		<b>66,153,240</b>	<b>66,545,370</b>		



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



**ANKA BRANCH**

Daki Takwas Road, Anka, Fintib 1015, Anka, Oshun, Nigeria  
Telephone: 0806451582  
Website: www.firstbanknigeria.com

Aug 25, 2023

REF: RL/390/905509900110197061271216

Zamfara State  
Office Of The Executive  
Chairman  
Anka Local Government Council

Dear Sir / Madam,

**BANKER'S LETTER OF REFERENCE**

FAVOUR: ANKA LOCAL GOVERNMENT COUNCIL  
ACCOUNT NUMBER: 2000193939  
ACCOUNT NAME: ANKA LOCAL GOVERNMENT

The captioned customer has requested for a letter of reference.

We confirm that the account relationship which started 09-Mar-1989 has been satisfactorily conducted.

Kindly oblige with the necessary assistance required.

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

Yours faithfully,

For: FIRST BANK OF NIGERIA LTD.

Relationship Manager

Business Manager



BOARD OF DIRECTORS: Chairman: Tunde Hassan Odukale, Managing Director/CEO: Adesola K. Adeduntan, Deputy Managing Director: Gbenga Shobo, Directors: Uchenna G. Nwokedi, Isijoma E. N. Ojodazi, Ebenezer S. Olufofowose, Adekunle B. Sonola, Aderemi B. Lasaki, Isinaya Elijah B. Dodo, Tope Omage, Akirunwumi Akinfemiwa, Nnamdi John Okonkwo, Abdullah Ibrahim, Ini Etiong, Segun Alebiosu, Tosin Adewuyi, Patrick Iyamabo

**WOVEN INTO THE FABRIC OF SOCIETY**





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



No1 Govt House Road,  
Gusau, Zamfara state.  
05<sup>TH</sup> Sept 2023

The Chairman,  
Anka Local Government,  
Zamfara State.

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT FOR ANKA LOCAL GOVERNMENT.**

We write to confirm that balances for Anka Local Government to be N59,288.06 CR (Fifty-Nine Thousand Two Hundred and Eighty-Eight Naira Six Kobo Only) as at 31<sup>th</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 (Chairman). Oliver Alawuba (GMD/CEO)  
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Aiozie, 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](http://www.ubagroup.com)



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



RC: 103022



January 31 2023

The Honourable Chairman

Anka Local Government Council,

Anka,

Zamfara State.

**CERTIFICATE OF BALANCE- ANKA LOCAL GOVT.COUNCIL ACCOUNT (568000753)**


We write to confirm that account number **5680000835** belonging to Anka Local Govt. Council had the sum of Fifty-four thousand, two hundred and thirteen naira, twenty-five kobo only (N54,213.25) as at December 31, 2022

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

Thank you for your usual co-operation.

FOR: FIDELITY BANK PLC

  
AUTHORIZED SIGNATORY

  
AUTHORIZED SIGNATORY

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

**Fidelity Bank Plc**  
12, Government House Road, Gusau,  
Zamfara State, Nigeria.  
Swift: FIDTNGLA  
+234 913485252

Mr. Mustafa **Chike-Obi** (Chairman), Pastor Kings C. **Akuma** (Non-Executive Director), Mr. Chidi B. **Agbapu** (Non-Executive Director), Alhaji Mohammed I. **Inuwa** (Independent Non-Executive Director), Engr. Henry I. **Obih** (Independent Non-Executive Director), Mrs. Amaka T. **Onwughalu** (Non-Executive Director), Mr. Nelson C. **Nwaka** (Non-Executive Director), Mr. Chinedu E. **Okoko** (Non-Executive Director), Mrs. Nneka C. **Onyeali-Ikpe** (Managing Director/CEO), Mr. Obaro **Odegho** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoka** (Executive Director), Dr. Ken **Onora** (Executive Director)



**ZAMFARA STATE OF NIGERIA**  
**ANKA 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),  
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**  
**ANKA 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.

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

Tin: 01126011 - 0001





**ZAMFARA STATE OF NIGERIA**  
**ANKA 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 Adeboyo, Abdulqadir J. Bello, Kayode Fasola, Aisha Hassan-Baba.

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**ZAMFARA STATE OF NIGERIA**  
**ANKA 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](http://www.hbng.com)  
[info@hbng.com](mailto:info@hbng.com)

Acting Chairman: Alh. Jami 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**  
**ANKA 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,

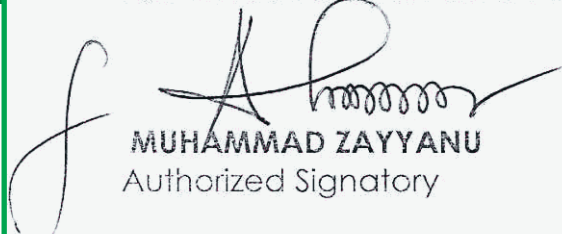
**CERTIFICATE OF BALANCE ON ACCOUNT FOR ADVERT REVENUE**  
**ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY-1016293903.**

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 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.  
Non-Executive Directors: Owanari Duke, Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulkadir Jeli Bello,  
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

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



**ZAMFARA STATE OF NIGERIA**  
**ANKA 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.

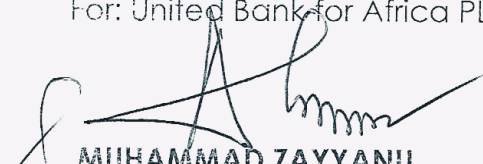
Dear Sir,

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

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**ZAMFARA STATE OF NIGERIA**  
**ANKA 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  
MD:  
Mr. Abubakar Suleiman

Executive Directors:  
Mr. Tunde Adeola  
Mr. Raheem Owodeyi

Non-Executive Directors:  
Mr. Olatun Kijero  
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**  
**ANKA 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**  
**ANKA 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 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 (Chairman). Oliver Alawuba (GMD/CEO)  
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