



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
31ST DECEMBER, 2022

CONTENTS	PAGES
SOLE ADMINISTRATOR'S REPORT	2
FINANCE DIRECTOR'S REPORT	3
AUDITOR'S GENERAL CERTIFICATION	4
ACCOUNTING POLICIES	5
CASH FLOW STATEMENT	6-8
STATEMENT OF ASSETS AND LIABILITIES	9-10
STATEMENT OF CONSOLIDATED REVENUE FUND	11-12
STATEMENT OF CAPITAL DEVELOPMENT FUND	13
NOTES TO THE ACCOUNTS	14-21
CERTIFICATES OF BANK BALANCES	22- 33



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 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 ₦
CashFlows from Operating Activities:			
Receipts:			
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 2	189,076,383	147,783,772
-	Transfer from other Government Agencies 3	392,204,402	-
-	Other Transfers 4	6,157,758	36,895,632
2,023,278,420	Sub-Total- Statutory Allocation	2,731,477,222	2,100,520,542
Independent Revenue (IGR)			
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 Receipt 5	-	180,855
24,700,240	Sub-Total-Independent Revenue	11,309,598	8,790,976
	Other Revenue Sources of the L/Govt.		
2,047,978,660	Total Receipts	2,742,786,820	2,109,311,518



ANKA LOCAL GOVERNMENT

ANNUAL BUDGET 2022 ₦		NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
	Payments:			
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
1,381,421,130	Total Payments		1,485,803,923	1,262,641,896
666,557,530	Net Cash Flow from Operating Activities		1,256,982,897	846,669,622
	CashFlows from Investment Activities:			
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:			
1,154,557,530	Net Cash Flow from Investment Activities:		295,228,524	147,896,664
	CashFlows from Financing Activities:			
	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			
488,000,000	Net Cash Flows from Financing Activities:		(921,399,938)	(739,635,011)



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 ₦
<u>ASSETS:-</u>			
<u>Liquid Assets:-</u>			
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
TOTAL LIQUID ASSETS		66,323,060	66,830,678
<u>Investments and Other Cash Assets:</u>			
Local Government Investments	16	95,679,819	89,530,547
Imprest			
Advances	17	9,699,888	9,699,888
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		105,379,707	99,230,435
TOTAL ASSETS		171,702,767	166,061,113



ANKA LOCAL GOVERNMENT

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



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				
	ADD: REVENUE					
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
2,167,351,219	Sub-Total-Statutory Allocation	2,757,445,846	2,023,278,420	2,023,278,420	-	10,123
	Independent Revenue (IGR)					
-	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	-	-	-		-
8,790,976	Sub-Total-Independent Revenue	11,309,598	18,981,940	24,700,240	-	100
	Other Revenue Sources of the L/Govt.					
2,176,142,195	TOTAL REVENUE	2,768,755,444	2,042,260,360	2,047,978,660	-	136

.....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 %
<u>LESS: EXPENDITURE</u>						
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	-			
<u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u>						
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					
2,149,859,434	TOTAL EXPENDITURE:	2,530,189,300	1,893,421,130	1,893,421,130	-	134
26,282,761	OPERATING BALANCE:	238,566,144	148,839,230	154,557,530	-	160
<u>APPROPRIATIONS/TRANSFERS:</u>						
147,896,664	Transfer to Capital Development Funds:	295,228,524	1,154,557,530	1,154,557,530	-	26
147,896,664	Closing Balance:	295,228,524	1,154,557,530	1,154,557,530	-	26



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



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 ₦
1	STATUTORY ALLOCATION				
	- Statutory Allocation	1,363,092,332	1,277,131,630	1,399,890,070	(36,797,738)
	- Excess Crude Oil				-
		1,363,092,332	1,277,131,630	1,399,890,070	(36,797,738)
2	OTHER RECEIPTS				
	- 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		-
		189,076,383	147,783,772	-	189,076,383
3	TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	- 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
		392,204,402	-	-	392,204,402
4	OTHER TRANSFERS				
	- 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		-
		6,157,758	36,895,632	-	6,157,758

 Director of Finance Supply



ANKA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
5	INDEPENDENT REVENUE (IGR)				
	- 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	706,539	462,876	1,251,240	(544,701)
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned	-	-		-
	- Re-Imbursement/Miscellaneous Receipt	-	180,855		-
		11,309,598	8,790,976	24,700,240	(13,390,642)
6	PERSONNEL COST				
	- 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
		223,850,543	242,297,973	277,783,110	53,932,567



ANKA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
7	OVERHEAD COST				
	- 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	-			-
		421,750,388	348,479,016	441,600,000	19,849,612
8	CONSOLIDATED REVENUE FUND CHARGES				
	- 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)
		546,870,735	446,898,565	509,039,090	(37,831,645)



ANKA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
9	CRF CHARGES- PUBLIC DEBT CHARGES				
	- 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)				-
		247,106,950	151,789,455	152,998,930	(94,108,020)
10	OTHER TRANSFERS TO GOVERNMENT AGENCIES				
	- 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		-
		25,625,246	65,059,849	-	(25,625,246)

[Signature]

.....Director of Finance Supply



ANKA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
11	TRANSFERS TO OTHERS				
	- 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		-
		20,600,061	8,117,039	-	(20,600,061)
12	CAPITAL EXPENDITURE				
	ADMINISTRATIVE SECTOR				
	- 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	-	-		-
		105,888,250	86,070,056	223,000,000	117,111,750
	ECONOMIC SECTOR				
	- 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
		38,106,256	26,472,864	646,557,530	608,451,274
	SOCIAL SECTOR				
	- 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	-	-		-
		151,234,017	35,353,743	285,000,000	133,765,983
	TOTAL CAPITAL EXPENDITURE BY SECTOR	295,228,524	147,896,664	1,154,557,530	859,329,006



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



ANKA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
15	- Cash at Hand with MLGCA (Revenue Accounts)				
	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		
		400,618	1,324,869		
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	78,330,413	49,314,748		
		78,330,413	49,314,748		
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	66,153,240	66,545,370		
16	LOCAL GOVERNMENT INVESTMENTS				
	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			
		95,679,819	89,530,547		



ANKA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
17	ADVANCES				
	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		
		9,699,888	9,699,888		
18	CONSOLIDATED REVENUE FUNDS				
	- Opening Balance	25,968,624	66,830,677		
	- Revenue	2,865,772,259	2,256,894,045		
		2,891,740,883	2,323,724,722		
	- Less				
	- Expenditure	2,825,417,823	2,297,756,097		
	- Closing Balance	66,323,060	25,968,624		
19	DEPOSITS				
	- 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		
		66,153,240	66,545,370		



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



ANKA BRANCH

Daki Takwai Road, Anka, P.M.B 1015, Anka, Cross River State, Nigeria

Telephone: 08066451582

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, Isijomi E. N. Cijodazi, Ebenezer S. Olufofowose, Adekunle B. Sonola, Aderemi B. Lasaki, Isnaya Elijah B. Dodo, Tope Omaye, Akinwunmi Akinfemiwa, Nnamdi John Okonkwo, Abdullah Ibrahim, Ini Etiong, Segun Alebiosu, Tosin Adewuyi, Patrick Iyamabo

125

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.
05TH Sept 2023

The Chairman,
Anka Local Government,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR ANKA LOCAL GOVERNMENT.

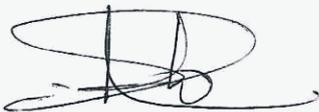
We write to confirm that balances for Anka Local Government to be N59,288.06 CR (Fifty-Nine Thousand Two Hundred and Eighty-Eight Naira Six Kobo Only) as at 31th December 2022,

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 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



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 (568000763)

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

Fidelity Bank Plc
12, Government House Road, Gusau,
Zamfara State, Nigeria.
Swift: FIDTNGLA
+234 0114485252

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. **Obiti** (Independent Non-Executive Director), Mrs. Amaka T. **Onwughalu** (Non-Executive Director), Mr. Nelson C. **Nwaka** (Non-Executive Director), Mr. Chinedu E. **Okete** (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 **Onara** (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.
13TH Oct 2023

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

Dear Sir,

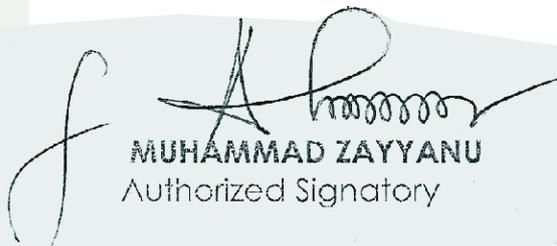
CERTIFICATE OF BALANCE ON ACCOUNT 1015967533

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.

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.
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.

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.
13TH Oct 2023

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

Dear Sir,

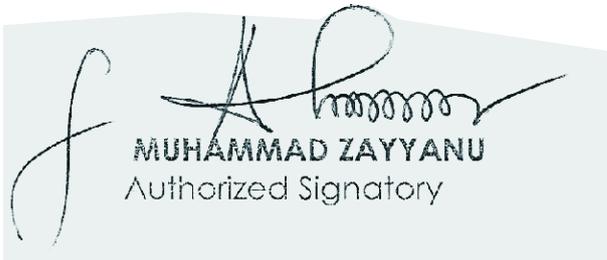
CERTIFICATE OF BALANCE ON ACCOUNT 1019185166

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.

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



6



The Manager,
Heritage Bank Plc.
Zamfara State.

13th October, 2023

The Director Finance,
Ministry for Local Government and Chieftaincy Affairs,
Zamfara State.

Dear Sir,

RE: REQUEST FOR STATEMENT AND CERTIFICATE OF ACCOUNT

We write to confirm that DEVELOPMENT SAVINGS ACCOUNT, ZAMFARA STATE 5900009176 had the sum of N303,380.02 as at 31st December, 2022

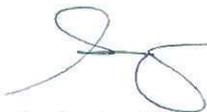
At the request of our client, we hereby confirm his Certificate of balance as appended below for your further action.

Please acknowledge receipt on the duplicate copy.

Thank you.

Yours faithfully,

For: **HERITAGE BANK PLC**


18/08/2022.
Authorised Signatory


18/08/22
Authorised Signatory

Heritage Bank Plc RC No: 1259460
Plot 292B, Ajose Adeogun Street, Victoria Island, Lagos
01 2369500, 01 6329500

www.hbng.com
info@hbng.com

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



ZAMFARA STATE OF NIGERIA
ANKA 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,

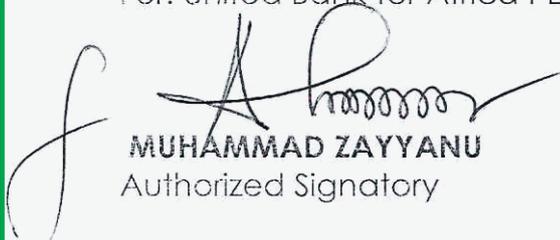
**CERTIFICATE OF BALANCE ON ACCOUNT FOR ADVERT REVENUE
ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY-1016293903.**

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 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
ANKA 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.

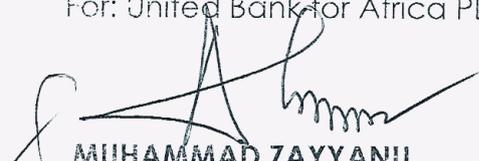
Dear Sir,

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
ANKA 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
Mr. Tunde Adeola
Mr. Abubakar Suleiman

Executive Director:
Mr. Raheem Owodeyi

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

Independent Directors:
Mr. Michael Ajukwu
Mrs. Otusola Oworu

Sterling Bank Ltd. (RC No 2392)

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



ZAMFARA STATE OF NIGERIA
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

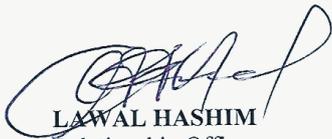
CERTIFICATE OF BALANCE

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

ACCOUNT NUMBER 1012848206

MONTH DECEMBER

BALANCE (CLEARED+UNCLEARED) N 6,143,959.54 AS AT 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
ANKA 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,

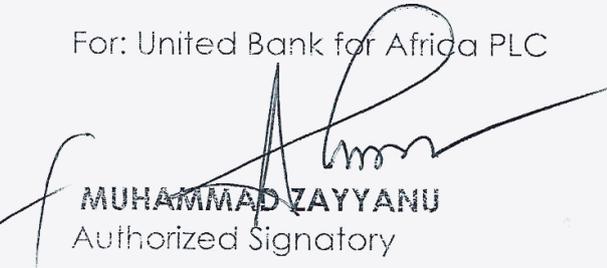
CERTIFICATE OF BALANCE ON ACCOUNT FOR ZAMFARA STATE LOCAL GOVERNMENT LOAN REPAYMENT ACCOUNT-1022625648

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 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, Soia 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