



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



HON. ABDULRAHMAN BALA
(Kogunan Shinkafi)
Sole Administrator
Shinkafi Local Government, Zamfara State



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

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SHINKAFI LOCAL GOVERNMENT

ZAMFARA STATE OF NIGERIA



Office Address:

Local Government Secretariat
Shinkafi Local Government
Zamfara State

Our Ref: **SKF/AA/VOL.I/138** Your Ref: _____ Date: **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 Shinkafi Local Government as at 31st December, 2022 are hereby recommended for public use.

Hon. Abdulrahman Bala
Sole Administrator.

All Correspondence to be address to the office of the Sole Administrator



SHINKAFI LOCAL GOVERNMENT

ZAMFARA STATE OF NIGERIA



Office Address:

Local Government Secretariat
Shinkafi Local Government
Zamfara State

Our Ref: **SKF/AA/VOL.I/137** Your Ref: Date: **31st August, 2023**

FINANCE DIRECTOR'S REPORT TO THE COUNCIL MEMBERS OF SHINKAFI 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. Yahaya Ibrahim Shinkafi
Director Finance & Supply



All Correspondence to be address to the office of the Sole Administrator



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

LGA/AA/VOL.II/186

5th October, 2023



AUDITOR'S GENERAL CERTIFICATION
SHINKAFI LOCAL GOVERNMENT ACCOUNTS

We have audited the 2022 Accounts of Shinkafi 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 Shinkafi 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.



SHINKAFI LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2022

ANNUAL BUDGET 2022	NOTES	ACTUAL 2022	ACTUAL 2021
₦		₦	₦
CashFlows from Operating Activities:			
Receipts:			
1,399,610,320	Statutory Allocation	1,275,447,444	1,188,328,549
614,151,610	Value Added Tax (VAT)	769,541,241	629,229,375
-	Excess Paris Club Refund	-	-
-	Other Receipts	178,719,347	138,741,354
	Transfer from other Government Agencies	366,986,220	-
	Other Transfers	5,761,823	34,523,295
2,013,761,930	Sub-Total- Statutory Allocation	2,596,456,074	1,990,822,573
Independent Revenue (IGR)			
-	Direct Taxes	-	700,000
5,000,000	Rates	11,616,020	13,471,000
29,562,640	Licences	8,121,710	8,488,000
-	Mining Rents	-	-
-	Royalties	-	-
8,900,000	Fees	-	1,975,000
-	Fines	3,267,700	5,369,000
500,000	Sales	-	-
6,000,000	Earnings	15,750,680	16,548,000
-	Sales/Rent of Government Buildings	-	-
-	Sales/Rent on Lands and Others	-	-
-	Repayments- General	-	-
-	Investment income	-	-
-	Interest Earned	-	-
-	Re-Imbursement/Miscellaneous Receipt	-	-
49,962,640	Sub-Total-Independent Revenue	38,756,110	46,551,000
	Other Revenue Sources of the L/Govt.		
2,063,724,570	Total Receipts	2,635,212,184	2,037,373,573



SHINKAFI LOCAL GOVERNMENT

ANNUAL BUDGET 2022 ₦	NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<u>Payments:</u>			
244,111,650	Personnel Costs (Incl.Salaries on CRF Charges): 6	119,302,489	222,618,471
523,500,000	Overhead Charges: 7	428,775,191	380,692,851
453,200,000	Consolidated Revenue Fund Charges 8	593,929,358	474,530,488
64,000,000	CRF Charges- Public debt charges 9	308,647,004	197,432,774
	Subvention to Parastatals		
	Other Operating Activities		
-	Other Transfers to Government Agencies 10	23,977,579	60,876,594
	Transfers to Others 11	19,275,507	7,595,125
1,284,811,650	Total Payments	1,493,907,127	1,343,746,303
778,912,920	Net Cash Flow from Operating Activities	1,141,305,057	693,627,270
<u>CashFlows from Investment Activities:</u>			
340,000,000	Capital Expenditure: Administrative Sector: 12	101,454,241	80,535,875
670,000,000	Capital Expenditure: Economic Sector: 12	36,645,893	24,770,697
268,912,920	Capital Expenditure: Social Service Sector: 12	141,509,886	33,080,548
	Capital Expenditure: Funded from Aids and Grants:		
1,278,912,920	Net Cash Flow from Investment Activities:	279,610,020	138,387,120
<u>CashFlows from Financing Activities:</u>			
	Proceeds from Aids and Grants		
1,000,000,000	Proceeds from External Loan 13	-	115,077,651
	Proceeds from Internal Loans: FGN/Treasury B.:		
	Proceeds from Loans (Shortterm Loan) 13	115,077,651	23,015,530
(500,000,000)	Repayment of External Loans (Including Servicing)	(977,232,890)	(676,082,538)
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction	-	(55,182,325)
	Repayment of Loans from Other Funds		
500,000,000	Net Cash Flows from Financing Activities:	(862,155,239)	(593,171,681)



SHINKAFI 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		(460,203)	(37,931,531)
Cash & Its Equivalent as at 1st January		62,364,081	100,295,612
- Cash & Its Equivalent as at 31st December		61,903,878	62,364,081



SHINKAFI 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	76,484	97,483
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	61,899,681	62,266,598
TOTAL LIQUID ASSETS		61,976,165	62,364,081
<u>Investments and Other Cash Assets:</u>			
Local Government Investments	16	98,315,869	92,561,986
Imprest			
Advances	17	28,313,845	28,313,845
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		126,629,714	120,875,831
TOTAL ASSETS		188,605,879	183,239,912



SHINKAFI LOCAL GOVERNMENT

	NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund	18	61,903,878	62,364,081
Capital Development Fund			
Trust & Other Public Funds		64,802,320	58,609,232
<u>TOTAL PUBLIC FUNDS</u>		126,706,198	120,973,314
<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	61,899,681	62,266,598
<u>TOTAL LIABILITIES</u>		188,605,879	183,239,912



SHINKAFI LOCAL GOVERNMENT

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

ACTUAL 2021 ₦	NOTES	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	INITIAL/ORIGINAL BUDGET 2022 ₦	SUPPLEMENTARY BUDGET 2022 ₦	VARIANCE ON FINAL BUDGET 2022 %
100,295,612	Opening Balance:	62,364,081				
	ADD: REVENUE					
1,188,328,549	Statutory Allocation	1,275,447,444	1,399,610,320	1,399,610,320		48
629,229,375	Value Added Tax Allocation	769,541,241	614,151,610	614,151,610		29
	Excess Paris Club Refund		-			-
138,741,354	Other Receipts	178,719,347	-			7
-	Transfer from other Government Agencies	366,986,220	-			14
34,523,295	Other Transfers	5,761,823	-			0
2,091,118,185	Sub-Total-Statutory Allocation	2,658,820,156	2,013,761,930	2,013,761,930	-	98
	Independent Revenue (IGR)					
700,000	Direct Taxes	-	-	-		-
13,471,000	Rates	11,616,020	5,000,000	5,000,000		30
8,488,000	Licences	8,121,710	29,562,640	29,562,640		21
-	Mining Rents	-	-	-		-
-	Royalties	-	-	-		-
1,975,000	Fees	-	8,900,000	8,900,000		-
5,369,000	Fines	3,267,700	-	-		8
-	Sales	-	500,000	500,000		-
16,548,000	Earnings	15,750,680	6,000,000	6,000,000		41
-	Sales/Rent of Government Buildings	-	-	-		-
-	Sales/Rent on Lands and Others	-	-	-		-
-	Repayments- General	-	-	-		-
-	Investment income	-	-	-		-
-	Interest Earned	-	-	-		-
-	Re-Imbursement/Miscellaneous Receipt	-	-	-		-
46,551,000	Sub-Total-Independent Revenue	38,756,110	49,962,640	49,962,640	-	100
	Other Revenue Sources of the L/Govt.					
2,137,669,185	TOTAL REVENUE	2,697,576,266	2,063,724,570	2,063,724,570	-	100



SHINKAFI 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>						
222,618,471	Personnel Costs (Incl.Salaries on CRF Charges):	6	119,302,489	244,111,650	244,111,650	49
380,692,851	Overhead Charges:	7	428,775,191	523,500,000	523,500,000	82
474,530,488	Consolidated Revenue Fund Charges	8	593,929,358	453,200,000	453,200,000	131
197,432,774	CRF Charges- Public debt charges	9	308,647,004	64,000,000	64,000,000	482
	Subvention to Parastatals			-		
60,876,594	Other Transfers to Government Agencies	10	23,977,579	-		
7,595,125	Transfers to Others	11	19,275,507	-		
<u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u>						
676,082,538	Repayments:External Loans: LGC		977,232,890	500,000,000	500,000,000	195
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					
2,075,011,165	TOTAL EXPENDITURE:		2,471,140,018	1,784,811,650	1,784,811,650	138
62,658,020	OPERATING BALANCE:		226,436,248	278,912,920	278,912,920	81
<u>APPROPRIATIONS/TRANSFERS:</u>						
138,387,120	Transfer to Capital Development Funds:		279,610,020	1,278,912,920	1,278,912,920	22
138,387,120	Closing Balance:		279,610,020	1,278,912,920	1,278,912,920	22



SHINKAFI 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:					
62,658,020	Transfer from Consolidated Revenue Fund: Aid and Grants	226,436,248	278,912,920	278,912,920	-	81
138,093,181	External Loans: LGC LGC Bonds & Treasury Bonds Nigerian Treasury Bills (NTB) Development Loan Stock Other Internal Loans (Promissory Notes) Internal Loans from Other Funds	115,077,651	1,000,000,000	1,000,000,000		12
200,751,201	TOTAL REVENUE AVAILABLE:	341,513,899	1,278,912,920	1,278,912,920	-	93
	LESS: CAPITAL EXPENDITURE:					
80,535,875	Capital Expenditure: Administrative Sector:	101,454,241	340,000,000	340,000,000		30
24,770,697	Capital Expenditure: Economic Sector:	36,645,893	670,000,000	670,000,000		5
33,080,548	Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants:	141,509,886	268,912,920	268,912,920		53
138,387,120	TOTAL CAPITAL EXPENDITURE	279,610,020	1,278,912,920	1,278,912,920	-	88
	Intangible Assets					
62,364,081	CLOSING BALANCE	61,903,878	-	-	-	



SHINKAFI 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	1,275,447,444	1,188,328,549	1,399,610,320	(124,162,876)
	- Excess Crude Oil				-
		1,275,447,444	1,188,328,549	1,399,610,320	(124,162,876)
2	OTHER RECEIPTS				
	- Share of Ecology Funds	41,226,249	32,928,572		41,226,249
	- Share of Exchange Gains Difference	4,924,120	16,565,678		4,924,120
	- Distribution of Non-oil Excess Account	89,961,150	75,756,758		89,961,150
	- Share of Excess Bank Charges Recovered	3,979,272	1,459,121		3,979,272
	- Share of Electronic Money Transfer Levy	38,628,556			38,628,556
	- Share of Forex Equalization		3,243,811		-
	- Share of Solid Minerals		1,635,360		-
	- Distribution of FAAC Deduction		7,152,055		-
		178,719,347	138,741,354	-	178,719,347
3	TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	- Office of the Accountant General of the Federation (OAGF)	364,070,440	-		364,070,440
	- Zamfara State Government Sub-Treasury	2,915,780			2,915,780
		366,986,220	-	-	366,986,220
4	OTHER TRANSFERS				
	- Cash Deposit Sanusi	2,186			2,186
	- Abubakar S/Fawa Dambo	5,754			5,754
	- Nasiru Bello Cash Deposit	1,438,471			1,438,471
	- Ahmad Cash Deposit	2,876,941			2,876,941
	- Shehu Sani Cash Deposit	1,438,471			1,438,471
	- Breed Seeds Nigeria Limited		5,753,883		-
	- Masak Global Concept		28,769,413		-
		5,761,823	34,523,295	-	5,761,823



SHINKAFI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
5	INDEPENDENT REVENUE (IGR)				
	- Direct Taxes	-	700,000		
	- Rates	11,616,020	13,471,000	5,000,000	6,616,020
	- Licences	8,121,710	8,488,000	29,562,640	(21,440,930)
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	-	1,975,000	8,900,000	(8,900,000)
	- Fines	3,267,700	5,369,000		3,267,700
	- Sales	-	-	500,000	(500,000)
	- Earnings	15,750,680	16,548,000	6,000,000	9,750,680
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	-	-		-
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned	-	-		-
	- Re-Imbursement/Miscellaneous Receipt	-	-		-
		38,756,110	46,551,000	49,962,640	(11,206,530)
6	PERSONNEL COST				
	- Office of the Chairman	5,648,028	4,561,823	21,280,180	15,632,152
	- Office of the Vice Chairman	-	600,000	4,398,970	4,398,970
	- Adviser/Assistant to the Chairman/V. Chairman	27,272,180	26,202,234		(27,272,180)
	- Office of the Secretary	3,133,608	3,300,919	16,025,290	12,891,682
	- Internal Audit			1,149,220	1,149,220
	- The Council			74,946,680	74,946,680
	- Personnel Management	13,467,260	53,788,344	31,260,760	17,793,500
	- Agric and Natural Resources	12,362,032	16,559,600	17,741,090	5,379,058
	- Finance & Supply	12,461,884	18,316,138	22,896,690	10,434,806
	- Planning, Research & Statistics			2,773,830	2,773,830
	- Works & Housing	7,384,840	11,713,637	15,401,940	8,017,100
	- Primary Health Care Services	19,738,857	64,941,567		(19,738,857)
	- Traditional Offices	5,019,600	4,597,300	12,342,000	7,322,400
	- Social & Community Development	12,814,200	18,036,909	23,895,000	11,080,800
		119,302,489	222,618,471	244,111,650	124,809,161



SHINKAFI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL	ACTUAL	BUDGET	VARIANCE
		2022	2021	2022	2022
		₦	₦	₦	₦
7	OVERHEAD COST				
	- Office of the Chairman	33,744,540	26,216,631	56,000,000	22,255,460
	- Office of the Vice Chairman	8,600,000	5,000,000	24,000,000	15,400,000
	- Adviser/Assistant to the Chairman/V. Chairman	-	-		
	- Office of the Secretary	12,500,000	9,803,068	25,500,000	13,000,000
	- Internal Audit	-	-	14,500,000	14,500,000
	- The Council	15,000,000	31,344,504	45,000,000	30,000,000
	- Personnel Management	71,601,065	92,518,745	55,000,000	(16,601,065)
	- Agric and Natural Resources	3,115,078	10,295,799	33,000,000	29,884,922
	- Finance & Supply	23,912,493	15,470,510	64,000,000	40,087,507
	- Planning, Research & Statistics	3,000,000	-	13,000,000	10,000,000
	- Works & Housing	4,900,000	7,445,811	39,000,000	34,100,000
	- Primary Health Care Services	14,470,082	14,381,993		(14,470,082)
	- Traditional Offices	5,000,000	2,851,000		(5,000,000)
	- Social & Community Development	232,931,933	165,364,790	154,500,000	(78,431,933)
	- Miscellaneous	-	-		-
		428,775,191	380,692,851	523,500,000	94,724,809
8	CONSOLIDATED REVENUE FUND CHARGES				
	- Primary School Teachers Salary	230,835,888	221,631,951	177,000,000	(53,835,888)
	- Training Fund	9,605,862	7,348,323	13,000,000	3,394,138
	- Contribution to Emirate Council	47,018,842	41,396,668	60,000,000	12,981,158
	- Contribution to Pension Funds	82,500,000	85,714,286	70,200,000	(12,300,000)
	- Common Services	22,530,941	22,939,672	23,000,000	469,059
	- Agency for Mass Education Salary	27,024,816	26,633,436	25,000,000	(2,024,816)
	- Primary Health Care Staff Salary	66,866,152	68,866,152	85,000,000	18,133,848
	- 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)
		593,929,358	474,530,488	453,200,000	(140,729,358)



SHINKAFI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL	ACTUAL	BUDGET	VARIANCE
		2022	2021	2022	2022
		₦	₦	₦	₦
9	CRF CHARGES- PUBLIC DEBT CHARGES				
	- Short Term Borrowings	258,126,243	153,164,610		(258,126,243)
	- Withholding Tax	5,753,883	2,108,505	15,000,000	9,246,117
	- Value Added Tax (V.A.T FIRS)	5,753,883	2,108,505	22,000,000	16,246,117
	- Others/Taxes	8,303,528	1,054,253		(8,303,528)
	- Pay as You Earn (PAYE)	10,926,772	13,359,293	15,000,000	4,073,228
	- Water Rate	2,643,200	2,929,900		(2,643,200)
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme				-
	- Union Dues	4,265,744	4,080,651		(4,265,744)
	- Party Contributory Scheme	3,729,656	3,735,034		(3,729,656)
	- Housing Funds (NHF)	2,766,608	2,676,950	12,000,000	9,233,392
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	6,377,488	12,215,074		(6,377,488)
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		308,647,004	197,432,774	64,000,000	(244,647,004)
10	OTHER TRANSFERS TO GOVERNMENT AGENCIES:				
	- Ministry of Forestry & L/D	690,466			(690,466)
	- Directorate for Islamic Organisation	3,279,713			(3,279,713)
	- Local Government Pension Board	1,150,777			(1,150,777)
	- Ministry of Security and Home Affairs	11,478,996	28,231,425		(11,478,996)
	- Federal Inland Revenue Service (V.A.T)	2,589,247	1,438,471		(2,589,247)
	- Federal Inland Revenue Service (W.H.T)	2,589,247	1,438,471		(2,589,247)
	- Zamfara State Ministry of Justice	2,199,134	2,162,076		(2,199,134)
	- Zamfara Secretary to State Government (H.A.D)		9,896,678		-
	- Zamfara State Universal Basic Education (U.B.E)		1,827,088		-
	- Zamfara State Internal Revenue Service (I.R.S)		2,876,941		-
	- Zamfara State Zakkat & Endowment Board		632,927		-
	- Zamfara State Local Government Service Commission		287,694		-
	- Permanent Secretary (MLGA)		12,084,823		-
		23,977,579	60,876,594	-	(23,977,579)



SHINKAFI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
11	TRANSFERS TO OTHERS:				
	- Anti Thuggery Standing Committee	5,753,883			(5,753,883)
	- House Committee on Local Government	1,438,471			(1,438,471)
	- U.B.A	11,507,765			(11,507,765)
	- Algon	575,388	4,833,261		(575,388)
	- KC Group		1,150,777		-
	- LG Secretaries Forum		805,544		-
	- LG Director Administration Forum		805,544		-
		19,275,507	7,595,125	-	(19,275,507)
12	CAPITAL EXPENDITURE				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	81,412,709	65,552,948	280,000,000	198,587,291
	- Construction/Provision of Fixed Assets	18,717,955	13,019,255	60,000,000	41,282,045
	- Rehabilitation/Repairs of Fixed Assets	1,323,577	1,963,672		(1,323,577)
	- Preservation of Environment	-	-		-
		101,454,241	80,535,875	340,000,000	238,545,759
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	9,206,212	402,772	30,000,000	20,793,788
	- Construction/Provision of Fixed Assets	27,393,650	23,451,361	625,000,000	597,606,350
	- Rehabilitation/Repairs of Fixed Assets	46,031	916,565		(46,031)
	- Preservation of Environment	-	-	15,000,000	15,000,000
		36,645,893	24,770,697	670,000,000	633,354,107
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	91,100,935	57,539	35,000,000	(56,100,935)
	- Construction/Provision of Fixed Assets	31,594,608	20,882,655	193,912,920	162,318,312
	- Rehabilitation/Repairs of Fixed Assets	18,814,343	12,140,354	40,000,000	21,185,657
	- Preservation of Environment	-	-		-
		141,509,886	33,080,548	268,912,920	127,403,034
	TOTAL CAPITAL EXPENDITURE BY SECTOR	279,610,020	138,387,120	1,278,912,920	999,302,900



SHINKAFI 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)	-	115,077,651	1,000,000,000	1,000,000,000
	- Commercial Banks Loans (U.B.A Shortterm Loan)	115,077,651	23,015,530		
		115,077,651	138,093,181	1,000,000,000	1,000,000,000
14	OTHER BANKS OF THE TREASURY				
	- UBA PLC I	1,813	60,494		
	- UBA PLC II	2,384	36,699		
	- First Bank PLC	72,287			
	- Fidelity Bank PLC		290		
		76,484	97,483		
15	CASH HELD BY DEPARTMENT & AGENCIES				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	(14,543,936)	14,517		
	ii. Fidelity Bank PLC	-	167		
		(14,543,936)	14,683		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	18,967	115,846		
	ii. Fidelity Bank PLC	-	3,316		
		18,967	119,162		



SHINKAFI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
15	- Cash at Hand with MLGCA (Dev. Saving)				
	i. U.B.A PLC	2,738,456	14,731,440		
	ii. Heritage Bank PLC	17,456	17,459		
	iii. Fidelity Bank PLC	-	292		
		2,755,912	14,749,191		
	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	2,247	2,247		
	ii. U.B.A II Bank PLC	8,471	181,437		
	iii. Sterling Bank PLC	10,625	10,625		
	iv. Zenith Bank PLC	353,516	1,045,373		
		374,859	1,239,682		
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	73,293,879	46,143,880		
		73,293,879	46,143,880		
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	61,899,681	62,266,598		
16	LOCAL GOVERNMENT INVESTMENTS				
	Gamji Bank	125,000	125,000		
	Sokoto Investment Co Ltd	500,000	500,000		
	CCNN Sokoto	200,000	200,000		
	Sokoto Cooperative Bank	100,000	100,000		
	Gusau Community Bank	100,000	100,000		
	Zamfara Investment Co.	499,760	499,760		
	Unity Bank (BON)	91,645	91,645		
	Zamfara Fertilizer Co.	2,000,000	2,000,000		
	T/Mafara Bricks B. Ind.	1,000,000	1,000,000		
	Intercontinental Bank	1,350,000	1,350,000		
	Brightway Solid Minerals Dev. Co.	86,595,581	86,595,581		
	Zamfara State Investment Company	5,753,883	5,753,883		
		98,315,869	92,561,986		



SHINKAFI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL	ACTUAL	BUDGET	VARIANCE
		2022	2021	2022	2022
		₦	₦	₦	₦
17	ADVANCES				
	Abdullahi Y K & Others	3,500,000	3,500,000		
	Isah Sha'aibuu & Others	3,840,200	3,840,200		
	Alh Isah M K & Others	4,817,616	4,817,616		
	Alh M L Mai Yara & Others	3,800,100	3,800,100		
	Sani Sulaiman & Others	3,418,810	3,418,810		
	Kabiru Yusuf & Others	3,600,100	3,600,100		
	Usman Musa & Others	3,100,160	3,100,160		
	Idris Musa & Others	2,236,859	2,236,859		
		28,313,845	28,313,845		
18	CONSOLIDATED REVENUE FUNDS				
	- Opening Balance	62,364,081	100,295,612		
	- Revenue	2,750,289,835	2,175,466,755		
		2,812,653,917	2,275,762,367		
	- Less				
	- Expenditure	2,750,750,038	2,213,398,285		
	- Closing Balance	61,903,878	62,364,081		
19	DEPOSITS				
	- Cash at Hand with MLGCA (JAAC 1)	(14,543,936)	14,683		
	- Cash at Hand with MLGCA (Salary)	18,967	119,162		
	- Cash at Hand with MLGCA (Dev. Saving)	2,755,912	14,749,191		
	- Cash at Hand with MLGCA (Advert Revenue Account)	374,859	1,239,682		
	- Cash at Hand with MLGCA (Contract Finance Loan)	73,293,879	46,143,880		
		61,899,681	62,266,598		



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



No2 Canteen Road,
Gusau, Zamfara state.
31st January, 2022

Director Finance,
SHINKAFI LOCAL GOVERNMENT-SPECIAL PROJECT A/C,
Zamfara State.

Dear Sir,


CERTIFICATE OF BALANCE ON ACCOUNT SHINKAFI LOCAL GOVERNMENT-SPECIAL PROJECT

We write to confirm that SHINKAFI LOCAL GOVERNMENT-SPECIAL PROJECT A/C. **1004376830** the sum of (1,812.81 Cr) one thousand eight hundred and twelve naira eighty one kobo at 31st December, 2022.

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

Yours Faithfully,

For: United Bank for Africa PLC


NAZEEF SALIHU
Authorized Signatory


FRED NDAGANA
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi.
Non-Executive Directors: Owanari Duke, Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
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ZAMFARA STATE OF NIGERIA
SHINKAFI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2022



No2 Canteen Road,
Gusau, Zamfara state.
31st January, 2022

Director Finance,
SHINKAFI LOCAL GOVERNMENT-SPECIAL PROJECT A/C,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT SHINKAFI LOCAL GOVERNMENT REVENUE ACCOUNT

We write to confirm that SHINKAFI LOCAL GOVERNMENT REVENUE ACCOUNT **1021662947** the sum of (**2,384.03Cr**) Two thousand Three hundred and Eighty Four Naira Three Kobo at 31st December, 2022.

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

Yours Faithfully,

For: United Bank for Africa PLC

NAZEEF SALIHU
Authorized Signatory

FRED NDAGANA
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)
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ZAMFARA STATE OF NIGERIA
SHINKAFI LOCAL GOVERNMENT
 REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
 For the Year Ended 31st December, 2022



9th August 2023

The sole administrative
 Shinkafi local government

Dears:

CERTIFICATE OF BALANCE

find attached the balances of the below account as at 31st December 2022

Account no:	Balance	Date
1000012077	₦ 72,287.35	As at 31 st 12/2022

Thanks

Head branch services
 Shinkafi branch



Business Manager
 Shinkafi branch





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



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

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

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1015967533

We write to confirm that MIN FOR LOCAL GOVT ACCOUNT--JAAC 1
1015967533 had the sum (252,767,346.10) at 31st December, 2022.

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

Yours Faithfully,

For: United Bank for Africa PLC


MUHAMMAD ZAYYANU
Authorized Signatory


ASMA'U SABO
Authorized Signatory

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

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

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



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

The Commissioner,
ZAMFARA STATE LOCAL GOVTS SALARY ACCOUNT
Zamfara State.

Dear Sir,


CERTIFICATE OF BALANCE ON ACCOUNT 1018795827

We write to confirm that ZAMFARA STATE LOCAL GOVTS SALARY ACCOUNT **1018795827** had the sum 329,641.02Cr at 31st December, 2022.

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

Yours Faithfully,

For: United Bank for Africa PLC


MUHAMMAD ZAYYANU
Authorized Signatory


ASMA'U SABO
Authorized Signatory

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

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

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



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

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

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1019185166

We write to confirm that MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCT **1019185166** had the sum 47,957,181.87Cr at 31st December, 2022.

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

Yours Faithfully,

For: United Bank for Africa PLC


MUHAMMAD ZAYYANU
Authorized Signatory


ASMA'U SABO
Authorized Signatory

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

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

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ZAMFARA STATE OF NIGERIA
SHINKAFI 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 Ogunsonya, (SAN), Mr Ndujimi Alaibe, Mrs Oluwayemisi Disu.



ZAMFARA STATE OF NIGERIA
SHINKAFI 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,

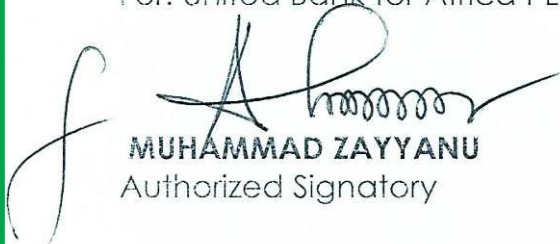
**CERTIFICATE OF BALANCE ON ACCOUNT FOR ADVERT REVENUE
ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY-1016293903.**

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

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ZAMFARA STATE OF NIGERIA
SHINKAFI 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.
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ZAMFARA STATE OF NIGERIA
SHINKAFI 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
Members:
Mr. Abubakar Suleiman

Executive Director:
Mr. Tunde Adeola
Mr. Raheem Owodeyi

Senior Executive Officers:
Mr. Olatun Kajero
Mrs. Tolrac Tijani
Mr. Michael Jituboh
Mrs. Folasade Kilaso
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
SHINKAFI 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

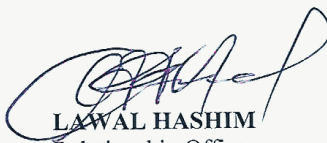
CERTIFICATE OF BALANCE

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
SHINKAFI 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, 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