ZAMFARA STATE OF NIGERIA

# ANKA LOCAL GOVERNMENT

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2023



**His Excellency**

## DAUDA LAWAL

**EXECUTIVE GOVERNOR**

**ZAMFARA STATE**



His Excellency

# MALLAM MANI MALLAM MUMINI

DEPUTY GOVERNOR

ZAMFARA STATE



# RT. HON. BILYAMINU ISMAIL MORIKI
## HONORABLE SPEAKER
## ZAMFARA STATE HOUSE OF ASSEMBLY



# HON. ENGR. AHMAD GARBA YANDI
## HONORABLE COMMISSIONER
## MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS



**MALLAM GARBA AHMAD GUSAU,** FCNA, FCSA
**PERMANENT SECRETARY**
**MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS**



# HON. BASHAR MUSA ANKA
## SOLE ADMINISTRATOR
## ANKA LOCAL GOVERNMENT
## ZAMFARA STATE



# ANKA LOCAL GOVERNMENT ACCOUNTS FOR THE YEAR ENDED

## 31ST DECEMBER, 2023

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ZAMFARA STATE OF NIGERIA

# ANKA LOCAL GOVERNMENT COUNCIL

**OFFICE OF THE HON SOLE ADMINISTRATOR**
**ANKA LOCAL GOVERNMENT**

Our Ref ANK/AA/VOL.I/137 Your Date 31st January, 2023

## SOLE ADMINISTRATOR'S REPORT

The Annual Financial Report for the fiscal year 2023 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 incompliance 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 2023 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, 2023 are hereby recommended for public use.

**Hon. Bashar Musa Anka**
Sole Administrator.

ZAMFARA STATE OF NIGERIA

# ANKA LOCAL GOVERNMENT COUNCIL

**OFFICE OF THE HON SOLE ADMINISTRATOR**
**ANKA LOCAL GOVERNMENT**

*Our Ref* ANK/AA/VOL.I/136 *Your* _____ *Date* 31st January, 2024

## 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 – 26 for the year ended 31st December, 2023 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, 2023.

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** **24th March, 2024**

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

We have audited the 2023 Accounts of Anka Local Government Council set out on page 6 – 26 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 incompliance 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 incompliance with the provision of International Organization of Supreme Audit Institutions INTOSAI. An audit includes examination on test basis of evidence relevant to the figures disclose in the Financial Statements. The audit was planned and performed to obtained 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, 2023 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, 2023

| ANNUAL BUDGET 2023 ₦ | | NOTES | ACTUAL 2023 ₦ | ACTUAL 2022 ₦ |
|---|---|---|---|---|
| | **CashFlows from Operating Activities:** | | | |
| | **Receipts:** | | | |
| 1,320,352,470 | Statutory Allocation | 1 | 1,149,499,831 | 1,363,092,332 |
| 949,994,920 | Value Added Tax (VAT) | | 1,066,440,695 | 780,946,348 |
| 270,236,260 | Other Receipts | 2 | 958,360,606 | 189,076,383 |
| | Transfer from other Government Agencies | 3 | 1,844,782 | 392,204,402 |
| | Other Transfers | 4 | 17,368,882 | 6,157,758 |
| **2,540,583,650** | **Sub-Total- Statutory Allocation** | | **3,193,514,795** | **2,731,477,222** |
| | **Independent Revenue (IGR)** | | | |
| - | Direct Taxes | 5 | - | - |
| 5,950,000 | Rates | 5 | 7,741,498 | 3,907,126 |
| 7,780,000 | Licences | 5 | 3,081,923 | 1,029,310 |
| - | Mining Rents | 5 | - | - |
| - | Royalties | 5 | - | - |
| 7,740,000 | Fees | 5 | 3,543,196 | 1,533,885 |
| - | Fines | 5 | 2,803,657 | 992,798 |
| 50,000 | Sales | 5 | - | - |
| 2,500,000 | Earnings | 5 | 7,200,993 | 3,139,939 |
| - | Sales/Rent of Government Buildings | 5 | - | - |
| 1,500,000 | Sales/Rent on Lands and Others | 5 | 876,451 | 706,539 |
| - | Repayments- General | 5 | - | - |
| - | Investment income | 5 | - | - |
| - | Interest Earned on Fixed Deposits | 5 | 3,684,509 | - |
| - | Re-Imbursement/Miscellaneous Reciept | 5 | - | - |
| **25,520,000** | **Sub-Total-Independent Revenue** | | **28,932,225** | **11,309,598** |
| | Other Revenue Sources of the L/Govt. | | | |
| **2,566,103,650** | **Total Receipts** | | **3,222,447,021** | **2,742,786,820** |



.....Director of Finance Supply

# ANKA LOCAL GOVERNMENT

| ANNUAL BUDGET 2023 ₦ | | NOTES | ACTUAL 2023 ₦ | ACTUAL 2022 ₦ |
|---|---|---|---|---|
| | **Payments:** | | | |
| 339,266,000 | Personnel Costs (Incl.Salaries on CRF Charges): | 6 | 274,830,331 | 223,850,543 |
| 541,960,000 | Overhead Charges: | 7 | 469,480,262 | 421,750,388 |
| 509,000,000 | Consolidated Revenue Fund Charges | 8 | 422,799,247 | 546,870,735 |
| 134,000,000 | CRF Charges- Public debt charges | 9 | 496,257,375 | 247,106,950 |
| | Subvention to Parastatals | | | |
| | Other Operating Activities | | | |
| | Other Transfers to Government Agencies | 10 | 100,248,506 | 25,625,246 |
| - | Transfers to Others | 11 | 3,074,636 | 20,600,061 |
| **1,524,226,000** | **Total Payments** | | **1,766,690,356** | **1,485,803,923** |
| **1,041,877,650** | **Net Cash Flow from Operating Activities** | | **1,455,756,664** | **1,256,982,897** |
| | **CashFlows from Investment Activities:** | | | |
| 188,032,980 | Capital Expenditure: Administrative Sector: | 12 | 508,227,976 | 105,888,250 |
| 1,025,844,670 | Capital Expenditure: Economic Sector: | 12 | 348,887,635 | 38,106,256 |
| 316,000,000 | Capital Expenditure: Social Service Sector: | 12 | 478,830,143 | 151,234,017 |
| | Capital Expenditure: Funded from Aids and Grants: | | | |
| **1,529,877,650** | **Net Cash Flow from Investment Activities:** | | **1,335,945,754** | **295,228,524** |
| | **CashFlows from Financing Activities:** | | | |
| | Proceeds from Aids and Grants | | | |
| 1,000,000,000 | Proceeds from External Loan | 13 | - | - |
| | Proceeds from Internal Loans: FGN/Treasury B.: | | | |
| | Proceeds from Loans (Shorterm Loan) | 13 | 184,478,158 | 122,985,439 |
| (512,000,000) | Repayment of External Loans (Including Servicing) | | (249,475,792) | (1,044,385,377) |
| | Repayment of FGN/Treasury Bonds | | | - |
| | Repayment of Loans from Other Funds/Faac Deduction) | | (8,049,190) | |
| **488,000,000** | **Net Cash Flows from Financing Activities:** | | **(73,046,823)** | **(921,399,938)** |



.....Director of Finance Supply

# ANKA LOCAL GOVERNMENT

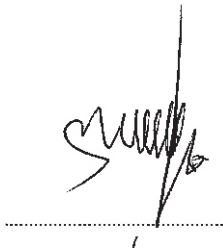
| ANNUAL BUDGET 2023 ₦ | | NOTES | ACTUAL 2023 ₦ | ACTUAL 2022 ₦ |
|---|---|---|---|---|
| | **Movement in Other Cash Equivalent Accounts** | | | |
| | (Increase)/Decrease in Investments | | | |
| | Net (Increase)/Decrease in Other Cash Equivalents/Fixed Dep. | | 1,063,824,046 | |
| | **Total Cashflows from other cash equivalent Accounts** | | **1,063,824,046** | **-** |
| - | Net Cash for the year | | 46,764,087 | 40,354,435 |
| | Cash & Its Equivalent as at 1st January | | 66,323,060 | 25,968,625 |
| - | Cash & Its Equivalent as at 31st December | | **1,176,911,194** | **66,323,060** |

Director of Finance Supply

# ANKA LOCAL GOVERNMENT

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2023

| | NOTE | ACTUAL 2023 ₦ | ACTUAL 2022 ₦ |
|---|---|---|---|
| **ASSETS:-** | | | |
| **Liquid Assets:-** | | | |
| Cash Held by Director Finance & Supply | | | |
| - Other Bank of the Treasury | 14 | 20,728,921 | 169,820 |
| - Cash Balance of Trust & Other Funds of the LGC | | | |
| - Cash Balance with Sub-Treasurer | | | |
| - Cash Held by Department & Agencies/Fixed Deposits | 15 | 1,156,182,273 | 66,153,240 |
| **TOTAL LIQUID ASSETS** | | **1,176,911,194** | **66,323,060** |
| **Investments and Other Cash Assets:** | | | |
| Local Government Investments | 16 | 95,679,819 | 95,679,819 |
| Imprest | | | |
| Advances | 17 | 9,699,888 | 9,699,888 |
| Revolving Loans Granted | | | |
| Intangible Assets | | | |
| **TOTAL INVESTMENTS AND OTHER CASH ASSETS** | | **105,379,707** | **105,379,707** |
| **TOTAL ASSETS** | | **1,282,290,901** | **171,702,767** |



.....Director of Finance Supply

# ANKA LOCAL GOVERNMENT

| | NOTE | ACTUAL 2023 ₦ | ACTUAL 2022 ₦ |
|---|---|---|---|
| **LIABILITIES:-** | | | |
| **PUBLIC FUNDS** | | | |
| Consolidated Revenue Fund | 18 | 1,176,911,194 | 66,323,060 |
| Capital Development Fund | | 105,379,707 | |
| Trust & Other Public Funds | | | 39,226,467 |
| **TOTAL PUBLIC FUNDS** | | **1,282,290,901** | **105,549,527** |
| **EXTERNAL AND INTERNAL LOANS** | | | |
| External Loans: LGC | | | |
| LGC Bonds & Treasury Bonds | | | |
| Nigerian Treasury Bills (NTB) | | | |
| Development Loan Stock | | | |
| Other Internal Loans (Promissory Notes) | | | |
| Internal Loans from Other Funds | | | |
| **TOTAL EXTERNAL AND INTERNAL LOANS** | | - | - |
| **OTHER LIABILITIES** | | | |
| Deposits:- | | | 66,153,240 |
| **TOTAL LIABILITIES** | | **1,282,290,901** | **171,702,767** |

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.....Director of Finance Supply

# ANKA LOCAL GOVERNMENT

## STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2023

| ACTUAL 2022 ₦ | | NOTES | ACTUAL 2023 ₦ | FINAL BUDGET 2023 ₦ | INITIAL/ORIGINAL BUDGET 2023 ₦ | SUPPLEMENTARY BUDGET 2023 ₦ | PERF. ON TOTAL % |
|---|---|---|---|---|---|---|---|
| 25,968,625 | **Opening Balance:** | | 66,323,060 | | | | |
| | **ADD: REVENUE** | | | | | | |
| 1,363,092,332 | Statutory Allocation | 1 | 1,149,499,831 | 1,320,352,470 | 1,320,352,470 | | 35 |
| 780,946,348 | Value Added Tax Allocation | | 1,066,440,695 | 949,994,920 | 949,994,920 | | 33 |
| 189,076,383 | Other Receipts | 2 | 958,360,606 | 270,236,260 | 270,236,260 | | 29 |
| 392,204,402 | Transfer from other Government Agencies | 3 | 1,844,782 | - | | | 24 |
| 6,157,758 | Other Transfers | 4 | 17,368,882 | - | | | 1 |
| **2,757,445,847** | **Sub-Total-Statutory Allocation** | | **3,259,837,856** | **2,540,583,650** | **2,540,583,650** | **-** | **122** |
| | **Independent Revenue (IGR)** | | | | | | |
| - | Direct Taxes | 5 | - | - | - | | - |
| 3,907,126 | Rates | 5 | 7,741,498 | 5,950,000 | 5,950,000 | | 27 |
| 1,029,310 | Licences | 5 | 3,081,923 | 7,780,000 | 7,780,000 | | 11 |
| - | Mining Rents | 5 | - | - | - | | - |
| - | Royalties | 5 | - | - | - | | - |
| 1,533,885 | Fees | 5 | 3,543,196 | 7,740,000 | 7,740,000 | | 12 |
| 992,798 | Fines | 5 | 2,803,657 | - | - | | 10 |
| - | Sales | 5 | - | 50,000 | 50,000 | | - |
| 3,139,939 | Earnings | 5 | 7,200,993 | 2,500,000 | 2,500,000 | | 25 |
| - | Sales/Rent of Government Buildings | 5 | - | - | - | | - |
| 706,539 | Sales/Rent on Lands and Others | 5 | 876,451 | 1,500,000 | 1,500,000 | | 3 |
| - | Repayments- General | 5 | - | - | - | | - |
| - | Investment income | 5 | - | - | - | | - |
| - | - Interest Earned on Fixed Deposits | 5 | 3,684,509 | - | - | | 13 |
| - | Re-Imbursement/Miscellaneous Reciept | 5 | - | - | - | | - |
| **11,309,598** | **Sub-Total-Independent Revenue** | | **28,932,225** | **25,520,000** | **25,520,000** | **-** | **100** |
| | Other Revenue Sources of the L/Govt. | | | | | | |
| **2,768,755,445** | **TOTAL REVENUE** | | **3,288,770,081** | **2,566,103,650** | **2,566,103,650** | | **128** |

.....Director of Finance Supply

# ANKA LOCAL GOVERNMENT

| ACTUAL 2022 ₦ | | NOTES | ACTUAL 2023 ₦ | FINAL BUDGET 2023 ₦ | INITIAL/ORIGINAL BUDGET 2023 ₦ | SUPPLEMENTARY BUDGET 2023 ₦ | VARIANCE ON FINAL BUDGET % |
|---|---|---|---|---|---|---|---|
| | **LESS: EXPENDITURE** | | | | | | |
| 223,850,543 | Personnel Costs (Incl.Salaries on CRF Charges): | 6 | 274,830,331 | 339,266,000 | 339,266,000 | | 81 |
| 421,750,388 | Overhead Charges: | 7 | 469,480,262 | 541,960,000 | 541,960,000 | | 87 |
| 546,870,735 | Consolidated Revenue Fund Charges | 8 | 422,799,247 | 509,000,000 | 509,000,000 | | 83 |
| 247,106,950 | CRF Charges- Public debt charges | 9 | 496,257,375 | 134,000,000 | 134,000,000 | | 370 |
| | Subvention to Parastatals | | | | | | |
| 25,625,246 | Other Transfers to Government Agencies | 10 | 100,248,506 | - | | | |
| 20,600,061 | Transfers to Others | 11 | 3,074,636 | - | | | |
| | **OTHER RECURRENT PAYMENTS/EXPENDITURE:** | | | | | | |
| 1,044,385,377 | Repayments:External Loans: LGC | | 249,475,792 | 512,000,000 | 512,000,000 | | 49 |
| | Repayments:LGC Bonds &Treasury Bonds | | | | | | |
| | Repayments:Nigerian Treasury Bills (NTB) | | | | | | |
| | Repayments:Development Loan Stock | | | | | | |
| | Repayments:Other Internal Loans(Promissory Notes) | | | | | | |
| | Repayments:Internal Loans from Other Funds/Faac Deduction | | 8,049,190 | | | | |
| **2,530,189,300** | **TOTAL EXPENDITURE:** | | **2,024,215,338** | **2,036,226,000** | **2,036,226,000** | **-** | **99** |
| **238,566,145** | **OPERATING BALANCE:** | | **1,264,554,743** | **529,877,650** | **529,877,650** | **-** | 239 |
| | **APPROPRIATIONS/TRANSFERS:** | | | | | | |
| 295,228,524 | Transfer to Capital Development Funds: | | 1,264,554,743 | 1,529,877,650 | 1,529,877,650 | - | 83 |
| **295,228,524** | **Closing Balance:** | | **1,264,554,743** | **1,529,877,650** | **1,529,877,650** | | **83** |

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.....Director of Finance Supply

# ANKA LOCAL GOVERNMENT

## STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2023

| ACTUAL 2022 ₦ | | NOTES | ACTUAL 2023 ₦ | FINAL BUDGET 2023 ₦ | INITIAL/ORIGINAL BUDGET 2023 ₦ | SUPPLEMENTARY BUDGET 2023 ₦ | PERF. ON TOTAL % |
|---|---|---|---|---|---|---|---|
| | **Opening Balance:** | | | | | | |
| | **ADD: REVENUE** | | | | | | |
| 238,566,145 | Transfer from Consolidated Revenue Fund: | | 1,264,554,743 | 529,877,650 | 529,877,650 | - | 50 |
| | Aid and Grants | | | | | | |
| 122,985,439 | External Loans: LGC | | | 1,000,000,000 | 1,000,000,000 | | - |
| | LGC Bonds & Treasury Bonds | | | | | | |
| | Nigerian Treasury Bills (NTB)/Fixed Deposits | | 1,063,824,046 | | | | |
| | Development Loan Stock | | | | | | |
| | Other Internal Loans (Promissory Notes) | | | | | | |
| | Internal Loans from Other Funds (UBA TOD) | | 184,478,158 | | | | |
| **361,551,584** | **TOTAL REVENUE AVAILABLE:** | | **2,512,856,948** | **1,529,877,650** | **1,529,877,650** | **-** | **100** |
| | **LESS: CAPITAL EXPENDITURE:** | | | | | | |
| 105,888,250 | Capital Expenditure: Administrative Sector: | 12 | 508,227,976 | 188,032,980 | 188,032,980 | | 270 |
| 38,106,256 | Capital Expenditure: Economic Sector: | 12 | 348,887,635 | 1,025,844,670 | 1,025,844,670 | | 34 |
| 151,234,017 | Capital Expenditure: Social Service Sector: | 12 | 478,830,143 | 316,000,000 | 316,000,000 | | 152 |
| | Capital Expenditure: Funded from Aids and Grants: | | | | | | |
| **295,228,524** | **TOTAL CAPITAL EXPENDITURE** | | **1,335,945,754** | **1,529,877,650** | **1,529,877,650** | **-** | **456** |
| | Intangible Assets | | | | | | |
| **66,323,060** | **CLOSING BALANCE** | | **1,176,911,194** | **-** | **-** | | |

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.....Director of Finance Supply

# ANKA LOCAL GOVERNMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2023

| NOTES | DETAILS | ACTUAL 2023 ₦ | ACTUAL 2022 ₦ | BUDGET 2023 ₦ | VARIANCE 2023 ₦ |
|---|---|---|---|---|---|
| 1 | **STATUTORY ALLOCATION** | | | | |
| | - Statutory Allocation | 1,149,499,831 | 1,363,092,332 | 1,320,352,470 | (170,852,639) |
| | - Excess Crude Oil | | | | - |
| | | **1,149,499,831** | **1,363,092,332** | **1,320,352,470** | **(170,852,639)** |
| 2 | **OTHER RECEIPTS** | | | | |
| | - Share of Electronic Money Transfer Levy | 110,975,120 | 39,358,977 | 64,950,580 | 46,024,540 |
| | - Share of Exchange Gains Difference | 373,908,866 | 5,262,491 | 14,125,680 | 359,783,186 |
| | - Share of Ecology funds | 51,967,009 | 44,059,193 | | 51,967,009 |
| | - Distribution of Non-oil Excess Account | 97,684,362 | 96,143,008 | 191,160,000 | (93,475,638) |
| | - Share of Forex Equalization | 41,822,208 | | | 41,822,208 |
| | - Share of Solid Minirals | 3,671,768 | | | 3,671,768 |
| | - Share of FGN Treasury Crude Account | 25,035,604 | | | 25,035,604 |
| | - Share of Exchange Rate Differential | 40,610,978 | | | |
| | - Share of Additional Funds FGN | 10,203,270 | | | |
| | - Share of Refund FGN (SURE-P) | 202,481,421 | | | |
| | - Share of Excess Bank Charges Recovered | - | 4,252,715 | | - |
| | | **958,360,606** | **189,076,383** | **270,236,260** | **434,828,676** |
| 3 | **TRANSFERS FROM OTHER GOVERNMENT AGENCIES** | | | | |
| | - Office of the Accountant General of the Federation (OAGF) | - | 389,088,258 | | - |
| | - Zamfara State Government Sub-Treasury | 1,844,782 | 3,116,144 | | 1,844,782 |
| | | **1,844,782** | **392,204,402** | **-** | **1,844,782** |
| 4 | **OTHER TRANSFERS** | | | | |
| | - Amsabam Construction Ventures | 7,079,481 | | | 7,079,481 |
| | - Cash Deposit Caliphate & Others | 10,289,401 | | | 10,289,401 |
| | - Cash Deposit Sanusi | | 2,337 | | - |
| | - Abubakar S/Fawa Dambo | | 6,149 | | - |
| | - Nasiru Bello Cash Deposit | | 1,537,318 | | - |
| | - Ahmad Cash Deposit | | 3,074,636 | | |
| | - Shehu Sani Cash Deposit | | 1,537,318 | | |
| | | **17,368,882** | **6,157,758** | **-** | **17,368,882** |

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.....Director of Finance Supply

# ANKA LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2023 ₦ | ACTUAL 2022 ₦ | BUDGET 2023 ₦ | VARIANCE 2023 ₦ |
|---|---|---|---|---|---|
| 5 | **INDEPENDENT REVENUE (IGR)** | | | | |
| | - Direct Taxes | - | - | | - |
| | - Rates | 7,741,498 | 3,907,126 | 5,950,000 | 1,791,498 |
| | - Licences | 3,081,923 | 1,029,310 | 7,780,000 | (4,698,077) |
| | - Mining Rents | - | - | | - |
| | - Royalties | - | - | | - |
| | - Fees | 3,543,196 | 1,533,885 | 7,740,000 | (4,196,804) |
| | - Fines | 2,803,657 | 992,798 | | 2,803,657 |
| | - Sales | - | - | 50,000 | (50,000) |
| | - Earnings | 7,200,993 | 3,139,939 | 2,500,000 | 4,700,993 |
| | - Sales/Rent of Government Buildings | - | - | | - |
| | - Sales/Rent on Lands and Others | 876,451 | 706,539 | 1,500,000 | (623,550) |
| | - Repayments- General | - | - | | - |
| | - Investment income | - | - | | - |
| | - Interest Earned on Fixed Deposits | 3,684,509 | - | | 3,684,509 |
| | - Re-Imbursement/Miscellaneous Reciept | - | - | | - |
| | | **28,932,225** | **11,309,598** | **25,520,000** | **3,412,225** |
| 6 | **PERSONNEL COST** | | | | |
| | - Office of the Chairman | 26,121,203 | 5,648,028 | 14,438,530 | (11,682,673) |
| | - Office of the Vice Chairman | 2,161,190 | - | 15,742,300 | 13,581,110 |
| | - Adviser/Assistant to the Chairman/V. Chairman | 15,319,180 | 42,526,032 | | (15,319,180) |
| | - Office of the Secretary | 1,937,992 | 3,133,608 | 7,625,560 | 5,687,568 |
| | - Internal Audit | | | | - |
| | - The Council | 7,300,000 | | 36,000,000 | 28,700,000 |
| | - Personnel Management | 54,483,284 | 56,983,284 | 84,146,160 | 29,662,876 |
| | - Agric and Natural Resources | 23,007,878 | 19,553,520 | 29,853,720 | 6,845,842 |
| | - Finance & Supply | 20,557,100 | 21,257,100 | 46,258,500 | 25,701,400 |
| | - Planning, Research & Statistics | | | 2,759,170 | 2,759,170 |
| | - Works & Housing | 13,139,808 | 13,139,808 | 26,782,600 | 13,642,792 |
| | - Primary Health Care Services | 60,917,770 | 32,624,805 | | (60,917,770) |
| | - Traditional Offices | 7,042,169 | 7,058,669 | 35,312,550 | 28,270,381 |
| | - Social & Community Development | 42,842,757 | 21,925,689 | 40,346,910 | (2,495,847) |
| | | **274,830,331** | **223,850,543** | **339,266,000** | **64,435,669** |

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.....Director of Finance Supply

# ANKA LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2023 ₦ | ACTUAL 2022 ₦ | BUDGET 2023 ₦ | VARIANCE 2023 ₦ |
|---|---|---|---|---|---|
| 7 | **OVERHEAD COST** | | | | |
| | - Office of the Chairman | 27,925,500 | 30,261,344 | 35,800,000 | 7,874,500 |
| | - Office of the Vice Chairman | 2,500,000 | 7,000,000 | 24,400,000 | 21,900,000 |
| | - Adviser/Assistant to the Chairman/V. Chairman | - | - | | - |
| | - Office of the Secretary | 4,800,000 | 13,000,069 | 15,700,000 | 10,900,000 |
| | - Internal Audit | 150,000 | - | | (150,000) |
| | - The Council | 7,000,000 | 6,000,000 | 35,500,000 | 28,500,000 |
| | - Personnel Management | 118,011,604 | 85,743,896 | 56,960,000 | (61,051,604) |
| | - Agric and Natural Resources | 1,720,000 | 1,122,985 | 29,000,000 | 27,280,000 |
| | - Finance & Supply | 79,314,768 | 29,167,212 | 70,000,000 | (9,314,768) |
| | - Planning, Research & Statistics | 120,000 | 1,000,000 | 78,200,000 | 78,080,000 |
| | - Works & Housing | 4,057,464 | 1,900,000 | 35,200,000 | 31,142,536 |
| | - Primary Health Care Services | 8,402,381 | 15,072,044 | | (8,402,381) |
| | - Traditional Offices | 15,656,714 | - | | (15,656,714) |
| | - Social & Community Development | 199,821,832 | 231,482,837 | 161,200,000 | (38,621,832) |
| | - Miscellaneous | - | - | | - |
| | | **469,480,262** | **421,750,388** | **541,960,000** | **72,479,738** |
| 8 | **CONSOLIDATED REVENUE FUND CHARGES** | | | | |
| | - Primary School Teachers Salary | 186,604,836 | 187,604,836 | 219,000,000 | 32,395,164 |
| | - Training Fund | 9,651,072 | 10,216,810 | 15,000,000 | 5,348,928 |
| | - Contribution to Emirate Council | 49,891,593 | 50,053,233 | 61,500,000 | 11,608,407 |
| | - Contribution to Pension Funds | 78,000,000 | 82,500,000 | 77,539,090 | (460,910) |
| | - Common Services | 23,031,395 | 24,104,465 | 30,000,000 | 6,968,605 |
| | - Agency for Mass Education Salary | 19,218,027 | 21,314,726 | 21,000,000 | 1,781,973 |
| | - Primary Health Care Staff Salary | 56,402,324 | 63,529,808 | 84,960,910 | 28,558,586 |
| | - Traditional Rulers Salary | | 39,711,143 | | - |
| | - Salary of New S/Administrator ADCs | | 60,642,857 | | - |
| | - Salary of Special Assistant | | 7,192,857 | | - |
| | | **422,799,247** | **546,870,735** | **509,000,000** | **86,200,753** |

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.....Director of Finance Supply

# ANKA LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2023 ₦ | ACTUAL 2022 ₦ | BUDGET 2023 ₦ | VARIANCE 2023 ₦ |
|---|---|---|---|---|---|
| 9 | **CRF CHARGES- PUBLIC DEBT CHARGES** | | | | |
| | - Short Term Borrowings | 451,529,537 | 191,052,371 | | (451,529,537) |
| | - Witholding Tax | 2,813,326 | 6,149,272 | 23,600,000 | 20,786,674 |
| | - Value Added Tax (V.A.T FIRS) | 2,813,326 | 6,149,272 | 31,601,070 | 28,787,744 |
| | - Others/Taxes | 1,714,273 | 8,874,121 | 10,000,000 | 8,285,727 |
| | - Pay as You Earn (PAYE) | 15,556,343 | 14,726,343 | 20,598,860 | 5,042,517 |
| | - Water Rate | 3,126,700 | 3,110,700 | 750,000 | (2,376,700) |
| | - National Health Insurance Scheme | | | | - |
| | - Contributory Pension Scheme | | | 7,450,070 | 7,450,070 |
| | - Union Dues | 6,257,816 | 5,577,816 | 20,000,000 | 13,742,184 |
| | - Party Contributory Scheme | 3,706,443 | 3,696,443 | | (3,706,443) |
| | - Housing Funds (NHF) | 2,507,112 | 2,447,112 | 20,000,000 | 17,492,888 |
| | - Insurance Programmes (Superannuation) | | | | - |
| | - Welfare Loan Scheme | | | | - |
| | - Dependent Fund (Development Levy) | | | | - |
| | - Poverty Alleviation Scheme | | | | - |
| | - Other/Loan Deductions | 6,232,500 | 5,323,500 | | (6,232,500) |
| | - Paycut Recovered | | | | - |
| | - Overpayment Recoverable (Receipt) | | | | - |
| | | **496,257,375** | **247,106,950** | **134,000,000** | **(362,257,375)** |
| 10 | **OTHER TRANSFERS TO GOVERNMENT AGENCIES** | | | | |
| | - Zamfara State Office of the Executive Governor | 6,149,272 | | | (6,149,272) |
| | - Zamfara State Office of the First Lady | 2,670,014 | | | (2,670,014) |
| | - Zamfara Secretary to State Government | 44,655,498 | | | (44,655,498) |
| | - Zamfara State Office of the Head of Service | 614,927 | | | (614,927) |
| | - Zamfara State Hajj Commission | 39,662,804 | | | (39,662,804) |
| | - Executive Secretary ZSMEB | 2,575,831 | | | (2,575,831) |
| | - Local Government Pension Board | 3,074,636 | 1,229,854 | | (3,074,636) |
| | - Ministry of Security and Home Affairs | 845,525 | 12,267,798 | | (845,525) |
| | - Federal Inland Revenue Service (V.A.T) | | 2,767,172 | | - |
| | - Federal Inland Revenue Service (W.H.T) | | 2,767,172 | | - |
| | - Zamfara State Ministry of Justice | | 2,350,252 | | - |
| | - Ministry of Forestry & L/D | | 737,913 | | - |
| | - Directorate for Islamic Organisation | | 3,505,085 | | - |
| | | **100,248,506** | **25,625,246** | **-** | **(100,248,506)** |

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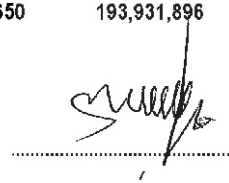
.....Director of Finance Supply

# ANKA LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2023 ₦ | ACTUAL 2022 ₦ | BUDGET 2023 ₦ | VARIANCE 2023 ₦ |
|---|---|---|---|---|---|
| 11 | **TRANSFERS TO OTHERS** | | | | |
| | - Anti Thuggery Standing Committee | 3,074,636 | 6,149,272 | | (3,074,636) |
| | - House Committee on Local Government | - | 1,537,318 | | - |
| | - U.B.A | - | 12,298,544 | | - |
| | - Algon | - | 614,927 | | - |
| | | **3,074,636** | **20,600,061** | **-** | **(3,074,636)** |
| 12 | **CAPITAL EXPENDITURE** | | | | |
| | **ADMINISTRATIVE SECTOR** | | | | |
| | - Purchase of Fixed Assets | 100,978,834 | 84,469,524 | 108,032,980 | 7,054,146 |
| | - Construction/Provision of Fixed Assets | 405,404,360 | 20,004,197 | 80,000,000 | (325,404,360) |
| | - Rehabilitation/Repairs of Fixed Assets | 1,844,782 | 1,414,529 | | (1,844,782) |
| | - Preservation of Environment | - | - | | - |
| | | **508,227,976** | **105,888,250** | **188,032,980** | **(320,194,996)** |
| | **ECONOMIC SECTOR** | | | | |
| | - Purchase of Fixed Assets | 22,445,171 | 9,838,835 | 60,000,000 | 37,554,829 |
| | - Construction/Provision of Fixed Assets | 323,210,690 | 28,218,227 | 870,844,670 | 547,633,980 |
| | - Rehabilitation/Repairs of Fixed Assets | 3,231,774 | 49,194 | 80,000,000 | 76,768,226 |
| | - Preservation of Environment | - | - | 15,000,000 | 15,000,000 |
| | | **348,887,635** | **38,106,256** | **1,025,844,670** | **676,957,035** |
| | **SOCIAL SECTOR** | | | | |
| | - Purchase of Fixed Assets | 27,939,758 | 97,361,115 | 65,000,000 | 37,060,242 |
| | - Construction/Provision of Fixed Assets | 413,436,779 | 33,765,694 | 130,000,000 | (283,436,779) |
| | - Rehabilitation/Repairs of Fixed Assets | 37,453,607 | 20,107,208 | 121,000,000 | 83,546,393 |
| | - Preservation of Environment | | - | | - |
| | | **478,830,143** | **151,234,017** | **316,000,000** | **(162,830,143)** |
| | **TOTAL CAPITAL EXPENDITURE BY SECTOR** | **1,335,945,754** | **295,228,524** | **1,529,877,650** | **193,931,896** |



.....Director of Finance Supply

# ANKA LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2023 ₦ | ACTUAL 2022 ₦ | BUDGET 2023 ₦ | VARIANCE 2023 ₦ |
|---|---|---|---|---|---|
| 13 | **PROCEEDS FROM LOANS/OTHER BORROWINGS** | | | | |
| | - Commercial Banks Loans | - | - | 1,000,000,000 | 1,000,000,000 |
| | - Commercial Banks Loans (U.B.A Shorterm Loan) | 184,478,158 | 122,985,439 | | |
| | | **184,478,158** | **122,985,439** | **1,000,000,000** | **1,000,000,000** |
| 14 | **OTHER BANKS OF THE TREASURY** | | | | |
| | - First Bank PLC i | 530,838 | 56,327 | | |
| | - U.B.A Bank PLC | 20,198,083 | 59,288 | | |
| | - Fidelity Bank PLC | | 54,205 | | |
| | | **20,728,921** | **169,820** | | |
| 15 | **CASH HELD BY DEPARTMENT & AGENCIES** | | | | |
| | **- Cash at Hand with MLGCA (JAAC 1)** | | | | |
| | i. U.B.A PLC | 3,076 | (15,543,351) | | |
| | | **3,076** | **(15,543,351)** | | |
| | **- Cash at Hand with MLGCA (Salary)** | | | | |
| | i. U.B.A PLC I | 43,681,864 | 20,271 | | |
| | | **43,681,864** | **20,271** | | |
| | **- Cash at Hand with MLGCA (Dev. Sarving)** | | | | |
| | i. U.B.A PLC | 42,282,933 | 2,926,634 | | |
| | ii. Jaiz Bank PLC | 6,390,354 | | | |
| | iii. Heritage Bank PLC | | 18,656 | | |
| | | **48,673,287** | **2,945,290** | | |
| | **- Cash at Hand with MLGCA (Revenue Accounts)** | | | | |
| | i. U.B.A I PLC | - | 2,401 | | |
| | ii. U.B.A II Bank PLC | - | 9,053 | | |
| | iii. Sterling Bank PLC | - | 11,355 | | |
| | iv. Zenith Bank PLC | - | 377,809 | | |
| | | **-** | **400,618** | | |



.....Director of Finance Supply

# ANKA LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2023 ₦ | ACTUAL 2022 ₦ | BUDGET 2023 ₦ | VARIANCE 2023 ₦ |
|---|---|---|---|---|---|
| 15 | **- Cash at Hand with MLGCA (Contract Finance Loan)** | | | | |
| | i. U.B.A PLC | - | 78,330,413 | | |
| | | **-** | **78,330,413** | | |
| | **- Cash at Hand with MLGCA (Fixed Deposits)** | | | | |
| | i. U.B.A PLC | 1,063,824,046 | | | |
| | | **1,063,824,046** | - | | |
| 15 | **CASH HELD BY DEPARTMENT & AGENCIES** | | | | |
| | - Cash at Hand with MLGCA (JAAC 1) | 3,076 | (15,543,351) | | |
| | - Cash at Hand with MLGCA (Salary) | 43,681,864 | 20,271 | | |
| | - Cash at Hand with MLGCA (Dev. Saving) | 48,673,287 | 2,945,290 | | |
| | - Cash at Hand with MLGCA (Advert Revenue Account) | - | 400,618 | | |
| | - Cash at Hand with MLGCA (Contract Finance Loan) | - | 78,330,413 | | |
| | - Cash at Hand with MLGCA (Fixed Deposits UBA) | 1,063,824,046 | | | |
| | **TOTAL CASH HELD BY DEPARTMENT & AGENCIES** | **1,156,182,273** | **66,153,240** | | |
| 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 | 6,149,272 | | |
| | | **95,679,819** | **95,679,819** | | |

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.....Director of Finance Supply

# ANKA LOCAL GOVERNMENT

| NOTES | DETAILS | ACTUAL 2023 ₦ | ACTUAL 2022 ₦ | BUDGET 2023 ₦ | VARIANCE 2023 ₦ |
|---|---|---|---|---|---|
| 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 | 66,323,060 | 25,968,625 | | |
| | - Revenue | 4,470,749,225 | 2,865,772,259 | | |
| | | **4,537,072,286** | **2,891,740,884** | | |
| | - Less | | | | |
| | - Expenditure | 3,360,161,092 | 2,825,417,823 | | |
| | - Closing Balance | **1,176,911,194** | **66,323,060** | | |

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.....Director of Finance Supply

FirstBank
Since 1894

ANKA BRANCH
Deki Takwas Road, Anka Pmb1019, Anka, Osun, Nigeria.
Telephone: PhoneNum
Website: www.firstbanknigeria.com

24/01/2024

REF: RL/390/90550990011011755892619 8

Anka Local Government Council
Office Of The Hon Sole Administrator
Anka Lga
Zamafara State

Dear Sir / Madam,

BANKER'S CERTIFICATE OF BALANCE COVERED 1ST JANUARY TO 31ST DECEMBER 2023

ACCOUNT NUMBER:2000193939
ACCOUNT NAME:ANKA LOCAL GOVERNMENT

The customer has requested for a certificate of balance as captioned

We confirm that the balance as of 31st December 2023 was 530,838 naira only and 1st January 2023 was 29,297.34 only both in credit.

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, Ismaila [illegible], Ishaya Elijah B. Dodo, Tope Omage, Akinwunmi Akinfemiwa, Nnamdi John Okonkwo, Abdulrahman Ibrahim [illegible]
PREMIUM BOARD LISTED
129 YEARS 1894-2019
WOVEN INTO THE FABRIC OF SOCIETY
LH/APL/1119

UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
24th January, 2024.

The Chairman, ANKA LOCAL GOVT,
ZAMFARA STATE.

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT FOR ANKA LOCAL GOVERNMENT-10**

We write to confirm the balance for ANKA LOCAL GOVERNMENT-1004405679 to be N20,198,082.96 CR (TWENTY MILLION ONE HUNDRED AND NINETY EIGHT THOUSAN EIGHTY TWO NAIRA NINETY SIX KOBO ONLY as at 31TH December 2023,

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 CFR (Chairman). Oliver Alawuba (GMD/CEO)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi, Abiola Bawuah. Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello, Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
2rd Jan 2024

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

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT FOR MINISTRY FOR LOCAL GOVT AND CHIEFTANCY AFFAIRS-1015967533**

We write to confirm the balance for MINISTRY FOR LOCAL GOVERNMENT CHIEFTANCY AFFAIRS -1015967533 to be N50,014.58 CR (Fifty Thousand Fourteen Naira Fifty-Eight Kobo Only) as at 31TH December 2023,

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 CFR (Chairman). Oliver Alawuba (GMD/CEO)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Sola Yomi-Ajayi, Abiola Bawuah.
Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
2rd Jan 2024

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

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT FOR MINISTRY FOR LOCAL GOVT SALARY ACCOUUNT-1018795827**

We write to confirm the balance for MINISTRY FOR LOCAL GOVERNMENT SALARY ACCOUNT -1018795827 to be N710,358,312.92 CR (Seven Hundred and Ten Million Three Hundred and Fifty-Eight Thousand Three Hundred and Twelve Naira Ninety-Two Kobo Only) as at 31TH December 2023,

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 CFR (Chairman). Oliver Alawuba (GMD/CEO)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Sola Yomi-Ajayi, Abiola Bawuah.
Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
2rd Jan 2024

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

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT FOR MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCOUNT-1019185166**

We write to confirm the balance for MINISTRY FOR LOCAL GOVERNMENT DEVELOPMENT SAVINGS -1019185166 to be N687,608,760.03 CR (Six Hundred and Eighty Seven Million, Six Hundred and Eight Thousand Seven Hundred and Sixty Naira Three Kobo Only) as at 31TH December 2023,

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 CFR (Chairman). Oliver Alawuba (GMD/CEO)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Sola Yomi-Ajayi, Abiola Bawuah.
Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
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