



ZAMFARA STATE OF NIGERIA
SHINKAFI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



His Excellency,
HON. DR. BELLO MOHAMMED, MON
(Matawallen Maradun, Barden Kasar Hausa, Shattiman Daular Usmaniyya)
Executive Governor, Zamfara State



**SHINKAFI LOCAL GOVERNMENT ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2021**

CONTENTS	PAGES
SOLE ADMINISTRATOR'S REPORT	2
FINANCE DIRECTOR'S REPORT	3
AUDITOR'S GENERAL CERTIFICATION	4-5
ACCOUNTING POLICIES	6-7
CASH FLOW STATEMENT	8-10
STATEMENT OF ASSETS AND LIABILITIES	11-12
STATEMENT OF CONSOLIDATED REVENUE FUND	13-14
STATEMENT OF CAPITAL DEVELOPMENT FUND	15
NOTES TO THE ACCOUNTS	16-25
CERTIFICATES OF BANK BALANCES	26-38



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: **9th September, 2022**

SOLE ADMINISTRATOR'S REPORT

The Annual Financial Report for the fiscal year 2021 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 2020 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, 2021 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/136** Your Ref: Date: **9th September, 2022**

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 - 34 for the year ended 31st December, 2021 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, 2021.

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/172

20th September, 2022

AUDITOR'S GENERAL CERTIFICATION
SHINKAFI LOCAL GOVERNMENT ACCOUNTS

We have audited the 2021 Accounts of Shinkafi Local Government Council set out on page 6-34 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

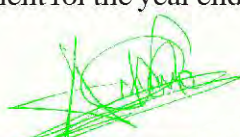
In accordance with section 90 of the Local Government law 2012 of Zamfara State and section 24 of the Public Finance (Control and Management) Act 1958 as amended, the Director of Finance is responsible for the preparation of the Financial Statements which he did on International Public Sector Accounting 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, 2021 and of its surplus of income over expenditure and cash flow statement for the year ended on that date.



Aminu Mammaga CPA/ACCA/ACCrFA
Acting 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, 2021

ANNUAL BUDGET 2021 ₦	NOTES	ACTUAL 2021 ₦	ACTUAL 2020 ₦
CashFlows from Operating Activities:			
Receipts:			
1,353,163,840	Statutory Allocation	1,188,328,549	1,172,988,192
430,241,340	Value Added Tax (VAT)	629,229,375	453,880,014
	- Excess Paris Club Refund	-	-
	- Other Receipts	138,741,354	141,481,486
	Transfer from other Government Agencies	-	14,384,706
	Other Transfers	34,523,295	71,008,116
1,783,405,180	Sub-Total- Statutory Allocation	1,990,822,573	1,853,742,514
Independent Revenue (IGR)			
	- Direct Taxes	700,000	-
5,000,000	Rates	13,471,000	14,428,583
38,300,000	Licences	8,488,000	6,927,335
	- Mining Rents	-	-
	- Royalties	-	-
7,372,260	Fees	1,975,000	1,348,100
	- Fines	5,369,000	3,873,749
2,000,000	Sales	-	-
3,250,000	Earnings	16,548,000	23,215,931
	- Sales/Rent of Government Buildings	-	-
	- Sales/Rent on Lands and Others	-	-
	- Repayments- General	-	-
	- Investment income	-	-
	- Interest Earned	-	-
	- Re-Imbursement/Miscellaneous Receipt	-	-
55,922,260	Sub-Total-Independent Revenue	46,551,000	49,793,699
	Other Revenue Sources of the L/Govt.		
1,839,327,440	Total Receipts	2,037,373,573	1,903,536,213

Director Finance and Supply



SHINKAFI LOCAL GOVERNMENT

ANNUAL BUDGET 2021 ₦	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦			
Payments:						
206,573,420	Personnel Costs (Incl.Salaries on CRF Charges):	6	222,618,471	277,682,660		
499,626,680	Overhead Charges:	7	380,692,851	559,795,455		
688,468,220	Consolidated Revenue Fund Charges	8	474,530,488	433,773,657		
66,000,000	CRF Charges- Public debt charges	9	197,432,774	234,543,985		
	Subvention to Parastatals					
	Other Operating Activities					
-	Other Transfers to Government Agencies	10	60,876,594	94,477,026		
	Transfers to Others	11	7,595,125	26,321,557		
1,460,668,320	Total Payments	1,343,746,303	1,626,594,341			
378,659,120	Net Cash Flow from Operating Activities	693,627,270	276,941,872			
CashFlows from Investment Activities:						
145,382,700	Capital Expenditure: Administrative Sector:	12	80,535,875	686,026,828		
658,276,420	Capital Expenditure: Economic Sector:	12	24,770,697	802,883,132		
275,000,000	Capital Expenditure: Social Service Sector:	12	33,080,548	568,511,823		
	Capital Expenditure: Funded from Aids and Grants:					
1,078,659,120	Net Cash Flow from Investment Activities:	138,387,120	2,057,421,783			
CashFlows from Financing Activities:						
	Proceeds from Aids and Grants					
1,000,000,000	Proceeds from External Loan	13	115,077,651	2,142,857,143		
	Proceeds from Internal Loans: FGN/Treasury B.:					
	Proceeds from Loans (Shortterm Loan)	13	23,015,530	71,428,571		
-	300,000,000	Repayment of External Loans (Including Servicing)	-	676,082,538	-	439,379,547
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction	-	55,182,325	-	26,508,334	
	Repayment of Loans from Other Funds					
700,000,000	Net Cash Flows from Financing Activities:	- 593,171,681	1,748,397,833			

Director Finance and Supply



SHINKAFI LOCAL GOVERNMENT

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2021

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
ASSETS:-			
Liquid Assets:-			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	97,483	274,694
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	62,266,598	100,020,918
TOTAL LIQUID ASSETS		62,364,081	100,295,612
Investments and Other Cash Assets:			
Local Government Investments	16	92,561,986	92,561,986
Imprest			
Advances	17	28,313,845	28,313,845
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		120,875,831	120,875,831
TOTAL ASSETS		183,239,912	221,171,443

Director Finance and Supply



SHINKAFI LOCAL GOVERNMENT

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund	18	62,364,081	100,295,612
Capital Development Fund			
Trust & Other Public Funds		58,609,232	20,854,913
<u>TOTAL PUBLIC FUNDS</u>		120,973,314	121,150,525
<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	62,266,598	100,020,918
<u>TOTAL LIABILITIES</u>		183,239,912	221,171,443

Director Finance and Supply



SHINKAFI LOCAL GOVERNMENT

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2021

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	VARIANCE ON FINAL BUDGET 2021 %
132,377,690	Opening Balance:	100,295,612				
	ADD: REVENUE					
1,172,988,192	Statutory Allocation	1,188,328,549	1,353,163,840	1,353,163,840		57
453,880,014	Value Added Tax Allocation	629,229,375	430,241,340	430,241,340		30
	Excess Paris Club Refund		-	-		-
141,481,486	Other Receipts	138,741,354	-	-		7
14,384,706	Transfer from other Government Agencies	-	-	-		-
71,008,116	Other Transfers	34,523,295	-	-		2
1,986,120,204	Sub-Total-Statutory Allocation	2,091,118,185	1,783,405,180	1,783,405,180	-	95
	Independent Revenue (IGR)					
	- Direct Taxes	700,000		-		2
14,428,583	Rates	13,471,000	5,000,000	5,000,000		29
6,927,335	Licences	8,488,000	38,300,000	38,300,000		18
	- Mining Rents	-	-	-		-
	- Royalties	-	-	-		-
1,348,100	Fees	1,975,000	7,372,260	7,372,260		4
3,873,749	Fines	5,369,000	-	-		12
	- Sales	-	2,000,000	2,000,000		-
23,215,931	Earnings	16,548,000	3,250,000	3,250,000		36
	- Sales/Rent of Government Buildings	-	-	-		-
	- Sales/Rent on Lands and Others	-	-	-		-
	- Repayments- General	-	-	-		-
	- Investment income	-	-	-		-
	- Interest Earned	-	-	-		-
	- Re-Imbursement/Miscellaneous Receipt	-	-	-		-
49,793,699	Sub-Total-Independent Revenue	46,551,000	55,922,260	55,922,260	-	100
	Other Revenue Sources of the L/Govt.					
2,035,913,903	TOTAL REVENUE	2,137,669,185	1,839,327,440	1,839,327,440	-	100

Director Finance and Supply



SHINKAFI LOCAL GOVERNMENT

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	VARIANCE ON FINAL BUDGET %
<u>LESS: EXPENDITURE</u>						
277,682,660	Personnel Costs (Incl.Salaries on CRF Charges):	222,618,471	206,573,420	206,573,420		108
559,795,455	Overhead Charges:	380,692,851	499,626,680	499,626,680		76
433,773,657	Consolidated Revenue Fund Charges	474,530,488	688,468,220	688,468,220		69
234,543,985	CRF Charges- Public debt charges	197,432,774	66,000,000	66,000,000		299
	Subvention to Parastatals		-			
94,477,026	Other Transfers to Government Agencies	60,876,594	-			
26,321,557	Transfers to Others	7,595,125	-			
<u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u>						
439,379,547	Repayments:External Loans: LGC	676,082,538	300,000,000	300,000,000		225
26,508,334	Repayments:LGC Bonds &Treasury Bonds/FAAC Deduction	55,182,325				
	Repayments:Nigerian Treasury Bills (NTB)					
	Repayments:Development Loan Stock					
	Repayments:Other Internal Loans(Promissory Notes)					
	Repayments:Internal Loans from Other Funds					
2,092,482,222	TOTAL EXPENDITURE:	2,075,011,165	1,760,668,320	1,760,668,320	-	118
- 56,568,319	OPERATING BALANCE:	62,658,020	78,659,120	78,659,120	-	80
<u>APPROPRIATIONS/TRANSFERS:</u>						
2,057,421,783	Transfer to Capital Development Funds:	138,387,120	1,078,659,120	1,078,659,120		13
2,057,421,783	Closing Balance:	138,387,120	1,078,659,120	1,078,659,120	-	13

Director Finance and Supply



SHINKAFI LOCAL GOVERNMENT

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2021

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	PERF. ON TOTAL %
	Opening Balance:					
- 56,568,319	Transfer from Consolidated Revenue Fund: Aid and Grants	62,658,020	78,659,120	78,659,120	-	80
2,214,285,714	External Loans: LGC LGC Bonds & Treasury Bonds Nigerian Treasury Bills (NTB) Development Loan Stock Other Internal Loans (Promissory Notes) Internal Loans from Other Funds	138,093,181	1,000,000,000	1,000,000,000		14
2,157,717,395	TOTAL REVENUE AVAILABLE:	200,751,201	1,078,659,120	1,078,659,120	-	93
	LESS: CAPITAL EXPENDITURE:					
686,026,828	Capital Expenditure: Administrative Sector:	80,535,875	145,382,700	145,382,700		55
802,883,132	Capital Expenditure: Economic Sector:	24,770,697	658,276,420	658,276,420		4
568,511,823	Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants:	33,080,548	275,000,000	275,000,000		12
2,057,421,783	TOTAL CAPITAL EXPENDITURE	138,387,120	1,078,659,120	1,078,659,120	-	71
100,295,612	CLOSING BALANCE	62,364,081	-	-	-	

Director Finance and Supply



SHINKAFI LOCAL GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2021

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
1	STATUTORY ALLOCATION				
	- Statutory Allocation	1,188,328,549	1,172,988,192	1,353,163,840	- 164,835,291
	- Excess Crude Oil				-
		1,188,328,549	1,172,988,192	1,353,163,840	- 164,835,291
2	OTHER RECEIPTS				
	- Share of Exchange Gains Difference	16,565,678	35,904,654		16,565,678
	- Share of Forex Equalization	3,243,811	14,850,232		3,243,811
	- Share of Excess Bank Charges Recovered	1,459,121	925,717		1,459,121
	- Share of Ecology Funds	32,928,572			32,928,572
	- Distribution of Non-oil Excess Account	75,756,758	27,139,134		75,756,758
	- Share of Solid Minerals	1,635,360	1,885,334		1,635,360
	- Distribution of FAAC Deduction	7,152,055			7,152,055
	- Distribution of ₦103 Billion for the month		25,351,040		-
	- Distribution of Stabilization Funds		4,876,841		-
	- Distribution of FGN Intervention Funds		30,548,534		-
		138,741,354	141,481,486	-	138,741,354
3	TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	- Advert Revenue Account MLGCA		14,384,706		-
		-	14,384,706	-	-
4	OTHER TRANSFERS				
	- Breed Seeds Nigeria Limited	5,753,883			5,753,883
	- Masak Global Concept	28,769,413			28,769,413
	- Transfer from Fidelity Bank PLC		3,928,571		-
	- Augmentation of Deficit (MLGA Development Saving)		11,621,968		-
	- Home Vestor Concept Ltd		28,769,413		-
	- Multi Plus Investment Ltd		22,152,448		-
	- Ekpemi International Investment		1,321,644		-
	- Lashfeez Nig. Ltd		3,214,072		-
		34,523,295	71,008,116	-	34,523,295

Director Finance and Supply



SHINKAFI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
5	INDEPENDENT REVENUE (IGR)				
	- Direct Taxes	700,000			
	- Rates	13,471,000	14,428,583	5,000,000	8,471,000
	- Licences	8,488,000	6,927,335	38,300,000	- 29,812,000
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	1,975,000	1,348,100	7,372,260	- 5,397,260
	- Fines	5,369,000	3,873,749		5,369,000
	- Sales	-	-	2,000,000	- 2,000,000
	- Earnings	16,548,000	23,215,931	3,250,000	13,298,000
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	-	-		-
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned	-	-		-
	- Re-Imbursement/Miscellaneous Receipt	-	-		-
		46,551,000	49,793,699	55,922,260	- 10,071,260
6	PERSONNEL COST				
	- Office of the Chairman	4,561,823	8,564,017	8,206,180	3,644,357
	- Office of the Vice Chairman	600,000	1,398,118	4,398,970	3,798,970
	- Adviser/Assistant to the Chairman/V. Chairman	26,202,234			- 26,202,234
	- Office of the Secretary	3,300,919	3,093,548	5,761,750	2,460,831
	- Internal Audit			1,149,220	1,149,220
	- The Council		25,987,562	43,618,320	43,618,320
	- Personnel Management	53,788,344	33,016,701	36,555,810	- 17,232,534
	- Agric and Natural Resources	16,559,600	16,267,994	20,026,260	3,466,660
	- Finance & Supply	18,316,138	16,894,331	21,795,630	3,479,492
	- Planning, Research & Statistics			3,370,420	3,370,420
	- Works & Housing	11,713,637	18,623,172	22,726,680	11,013,043
	- Primary Health Care Services	64,941,567	116,875,381		- 64,941,567
	- Traditional Offices	4,597,300	19,120,480	12,936,000	8,338,700
	- Social & Community Development	18,036,909	17,841,357	26,028,180	7,991,271
		222,618,471	277,682,660	206,573,420	- 16,045,051

Director Finance and Supply



SHINKAFI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
7	OVERHEAD COST				
	- Office of the Chairman	26,216,631	49,388,000	37,000,000	10,783,369
	- Office of the Vice Chairman	5,000,000	18,080,000	19,200,000	14,200,000
	- Adviser/Assistant to the Chairman/V. Chairman	-	-	-	-
	- Office of the Secretary	9,803,068	20,960,000	19,200,000	9,396,932
	- Internal Audit	-	-	14,500,000	14,500,000
	- The Council	31,344,504	18,750,000	31,000,000	- 344,504
	- Personnel Management	92,518,745	90,303,248	61,000,000	- 31,518,745
	- Agric and Natural Resources	10,295,799	2,510,000	38,000,000	27,704,201
	- Finance & Supply	15,470,510	8,905,585	53,500,000	38,029,490
	- Planning, Research & Statistics	-	-	13,000,000	13,000,000
	- Works & Housing	7,445,811	9,420,199	65,726,680	58,280,869
	- Primary Health Care Services	14,381,993	11,490,000	-	- 14,381,993
	- Traditional Offices	2,851,000	-	-	- 2,851,000
	- Social & Community Development	165,364,790	329,988,423	147,500,000	- 17,864,790
	- Miscellaneous	-	-	-	-
		380,692,851	559,795,455	499,626,680	118,933,829
8	CONSOLIDATED REVENUE FUND CHARGES				
	- Primary School Teachers Salary	221,631,951	233,580,068	210,810,480	- 10,821,471
	- Training Fund	7,348,323	10,495,385	14,225,710	6,877,387
	- Contribution to Emirate Council	41,396,668	54,420,885	70,064,410	28,667,742
	- Contribution to Pension Funds	85,714,286	85,714,286	80,285,710	- 5,428,576
	- Common Services	22,939,672	22,929,597	25,907,480	2,967,808
	- Agency for Mass Education Salary	26,633,436	26,633,436	27,432,440	799,004
	- Primary Health Care Staff Salary	68,866,152	-	259,741,990	190,875,838
		474,530,488	433,773,657	688,468,220	213,937,732


Director Finance and Supply



SHINKAFI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL	ACTUAL	BUDGET	VARIANCE
		2021	2020	2021	2021
9	CRF CHARGES- PUBLIC DEBT CHARGES	₦	₦	₦	₦
	- Short Term Borrowings	153,164,610	73,221,680	-	153,164,610
	- Withholding Tax	2,108,505	36,125,956	15,000,000	12,891,495
	- Value Added Tax (V.A.T FIRS)	2,108,505	36,125,956	22,000,000	19,891,495
	- Others/Taxes	1,054,253	27,461,998	-	1,054,253
	- Pay as You Earn (PAYE)	13,359,293	27,738,863	17,000,000	3,640,707
	- Water Rate	2,929,900	3,427,700	-	2,929,900
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme				-
	- Union Dues	4,080,651	6,486,555	-	4,080,651
	- Party Contributory Scheme	3,735,034		-	3,735,034
	- Housing Funds (NHF)	2,676,950	3,165,615	12,000,000	9,323,050
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	12,215,074	20,789,663	-	12,215,074
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		197,432,774	234,543,985	66,000,000	131,432,774
10	OTHER TRANSFERS TO GOVERNMENT AGENCIES:				
	- Zamfara Secretary to State Government (H.A.D)	9,896,678		-	9,896,678
	- Ministry of Security and Home Affairs	28,231,425		-	28,231,425
	- Zamfara State Universal Basic Education (U.B.E)	1,827,088		-	1,827,088
	- Federal Inland Revenue Service (V.A.T)	1,438,471	5,770,345	-	1,438,471
	- Federal Inland Revenue Service (W.H.T)	1,438,471	5,770,345	-	1,438,471
	- Zamfara State Internal Revenue Service (I.R.S)	2,876,941		-	2,876,941
	- Zamfara State Zakkat & Endowment Board	632,927	5,753,883	-	632,927
	- Zamfara State Ministry of Justice	2,162,076		-	2,162,076
	- Zamfara State Local Government Service Commission	287,694		-	287,694
	- Permanent Secretary (MLGA)	12,084,823	5,753,883	-	12,084,823
	- Zamfara State Accountant General FAAC Account		71,428,571	-	-
		60,876,594	94,477,026	-	60,876,594

Director Finance and Supply



SHINKAFI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
11	TRANSFERS TO OTHERS:				
	- KC Group	1,150,777		-	1,150,777
	- Algon	4,833,261		-	4,833,261
	- LG Secretaries Forum	805,544		-	805,544
	- LG Director Administration Forum	805,544		-	805,544
	- Multi Plus Investment		7,933,293		-
	- Tsaure Abba Gen.		2,644,431		-
	- Syndicate Construction & Commercial Ltd		15,743,834		-
		7,595,125	26,321,557	- -	7,595,125
12	CAPITAL EXPENDITURE				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	65,552,948	570,157,714	100,000,000	34,447,052
	- Construction/Provision of Fixed Assets	13,019,255	110,283,172	40,000,000	26,980,745
	- Rehabilitation/Repairs of Fixed Assets	1,963,672	5,585,942	5,382,700	3,419,028
	- Preservation of Environment	-	-	-	-
		80,535,875	686,026,828	145,382,700	64,846,825
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	402,772	2,000,000	20,000,000	19,597,228
	- Construction/Provision of Fixed Assets	23,451,361	796,247,775	618,276,420	594,825,059
	- Rehabilitation/Repairs of Fixed Assets	916,565	4,635,357	10,000,000	9,083,435
	- Preservation of Environment	-	-	10,000,000	10,000,000
		24,770,697	802,883,132	658,276,420	633,505,723
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	57,539	167,283,723	5,000,000	4,942,461
	- Construction/Provision of Fixed Assets	20,882,655	397,045,496	240,000,000	219,117,345
	- Rehabilitation/Repairs of Fixed Assets	12,140,354	4,182,604	30,000,000	17,859,646
	- Preservation of Environment	-	-	-	-
		33,080,548	568,511,823	275,000,000	241,919,452
	TOTAL CAPITAL EXPENDITURE BY SECTOR	138,387,120	2,057,421,783	1,078,659,120	940,272,000

Director Finance and Supply



SHINKAFI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
13	PROCEEDS FROM LOANS/OTHER BORROWINGS				
	- Commercial Banks Loans (U.B.A Contract Finance Loan)	115,077,651	2,142,857,143	1,000,000,000	884,922,349
	- Commercial Banks Loans (U.B.A Shortterm Loan)	23,015,530	71,428,571		
		138,093,181	2,214,285,714	1,000,000,000	884,922,349
14	OTHER BANKS OF THE TREASURY				
	- Fidelity Bank PLC	290	871		
	- UBA PLC I	60,494	64,843		
	- UBA PLC II	36,699	1,008		
	- First Bank Plc		207,972		
		97,483	274,694		
15	CASH HELD BY DEPARTMENT & AGENCIES				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	14,517	28,785,639		
	ii. Fidelity Bank PLC	167	171		
		14,683	28,785,468		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	115,846	3,424,875		
	ii. U.B.A PLC II		1,688,200		
	iii. Fidelity Bank PLC	3,316	228		
		119,162	5,113,303		

Director Finance and Supply



SHINKAFI LOCAL GOVERNMENT

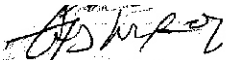
NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
15	- Cash at Hand with MLGCA (Dev. Saving)				
	i. U.B.A PLC	14,731,440	3,154,060		
	ii. Heritage Bank PLC	17,459	909,319		
	iii. Fidelity Bank PLC	292	292		
		14,749,191	4,063,671		
	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	2,247	2,247		
	ii. U.B.A II Bank PLC	181,437	33,236,111		
	iii. Sterling Bank PLC	10,625	298,354		
	iv. Access Bank PLC	-	555		
	v. Zenith Bank PLC	1,045,373			
		1,239,682	33,537,266		
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	46,143,880	86,092,147		
		46,143,880	86,092,147		
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	62,266,598	100,020,918		
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 (BCN)	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		
		92,561,986	92,561,986		

Director Finance and Supply



SHINKAFI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
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	100,295,612	132,377,690		
	- Revenue	2,175,466,755	4,117,821,927		
		2,275,762,366	4,250,199,617		
	- Less				
	- Expenditure	2,213,398,285	4,149,904,005		
	- Closing Balance	62,364,081	100,295,612		
19	DEPOSITS				
	- Cash at Hand with MLGCA (JAAC 1)	14,683	28,785,468		
	- Cash at Hand with MLGCA (Salary)	119,162	5,113,303		
	- Cash at Hand with MLGCA (Dev. Saving)	14,749,191	4,063,671		
	- Cash at Hand with MLGCA (Advert Revenue Account)	1,239,682	33,537,266		
	- Cash at Hand with MLGCA (Contract Finance Loan)	46,143,880	86,092,147		
		62,266,598	100,020,918		


Director Finance and Supply



ZAMFARA STATE OF NIGERIA
SHINKAFI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021

RC: 103022



March 23, 2022

The Honorable Chairman,
Shinkafi Local Government Council,
Shinkafi, Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE – SHINKAFI LOCAL GOVERNMENT COUNCIL
(5680000756)

We write to confirm that account number **5680000756** belonging to **Shinkafi Local Government Council** had the sum of **Two Hundred Naira, One Kobo only (N290.01)** as at December 31 2021.

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

Thank you for your usual cooperation.

Yours faithfully,

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 0(1)4485252
info@fidelitybank.ng

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



ZAMFARA STATE OF NIGERIA
SHINKAFI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



No1, Govt House Road,
Gusau, Zamfara state.
23/03/2022

The Chairman,
SHINKAFI L.G.A.,
Zamfara State.

Dear Sir,

**CERTIFICATE OF BALANCE ON SHINKAFI LOCAL GOVT:- SPECIAL
PROJECT ACCOUNT 1004376830**

We write to confirm that SHINKAFI LOCAL GOVT. SPECIAL PROJECT with account number 1004376830 had the sum Sixty Thousand Four Hundred and Ninety Three Naira Eighty Kobo Only. (-N-60,493.80 Cr) as at 31st Dec 2021. 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

HAFEEES IBRAHEEM
Authorized Signatory

ABDULSALAM SANI
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 Ndujisi, 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
SHINKAFI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



No1, Govt House Road,
Gusau, Zamfara state.
23/03/2022

The Chairman,
SHINKAFI L.G.A.,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON SHINKAFI LOCAL GOVT.-
REVENUE ACCOUNT ACCOUNT 1021662947

We write to confirm that SHINKAFI LOCAL GOVT. REVENUE ACCOUNT with account number 1021662947 had the sum Thirty-Six Thousand Six Hundred and Ninety-Nine Naira Three Kobo Only. **(-N-36,699.03 Cr)** as at 31st Dec 2021.

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

HAFEEB IBRAHEEM
Authorized Signatory

ABDULSALAM SANI
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 (CMD/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
SHINKAFI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



No1 Govt House Road,
Gusau, Zamfara state.
23rd August, 2022

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

Dear Sir,

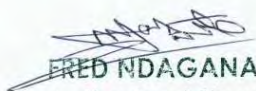
CERTIFICATE OF BALANCE ON ACCOUNT 1015967533

We write to confirm that MIN FOR LOCAL GOVT ACCOUNT--JAAC 1
1015967533 had the sum (252,295.60) at 31st December, 2021.

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


FRED NDAGANA
Authorized Signatory


ASMAU 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
SHINKAFI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

RC: 103022

Property of Fidelity Bank Plc: Do Not Share



August 19, 2022

The Director, Finance & Supply,
Ministry for Local Government Affairs,
Gusau, Zamfara State.



CERTIFICATE OF BALANCE – JAAC – ZAMFARA STATE JOINT LOCAL GOVERNMENT ACCOUNT (5670000027)

We write to confirm that account number 5670000027 belonging to Zamfara State Local Govt Joint -Account had the sum of Two Thousand, Eight Hundred and Ninety Three Naira, Eighty Seven kobo only (N2,893.87) as at December 31 2021.

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

Thank you for your usual co-operation.

Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

Property of Fidelity Bank Plc: Do not share without the express permission of Fidelity Bank www.fidelitybank.ng

Fidelity Bank Plc
12, Government House Road, Gusau,
Zamfara State, Nigeria.
Swift: FIDTNGLA
+234 0(1)4485252
info@fidelitybank.ng

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



ZAMFARA STATE OF NIGERIA
SHINKAFI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



No1 Govt House Road,
Gusau, Zamfara state.
25th August, 2022

The Director Finance,
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 (2,013,357.34Cr) at 31st December, 2021.

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


FRED NDAGANA
Authorized Signatory


ASMAU 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
SHINKAFI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021

RC: 103022

Property of Fidelity Bank Plc: Do Not Share



August 19, 2022
 The Director, Finance & Supply,
 Ministry for Local Government Affairs,
 Gusau, Zamfara State.



CERTIFICATE OF BALANCE – JAAC – ZAMFARA STATE LOCAL GOVERNMENT SALARY ACCOUNT (5680000842)

We write to confirm that account number 5680000842 belonging to Zamfara State Local Govt Joint -Account had the sum of Fifty Seven Thousand, Six Hundred and Twenty Five Naira, Thirty Eight Kobo only (N57, 625. 38) as at December 31 2021.

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

Thank you for your usual co-operation.
 Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

Property of Fidelity Bank Plc: Do not share without the express permission of Fidelity Bank www.fidelitybank.ng

Fidelity Bank Plc
 12, Government House Road, Gusau,
 Zamfara State, Nigeria.
 Swift: FIDTNGLA
 +234 0(1)4485252
 info@fidelitybank.ng

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



ZAMFARA STATE OF NIGERIA
SHINKAFI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



No1 Govt House Road,
Gusau, Zamfara state.
23rd August, 2022

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

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1019185166

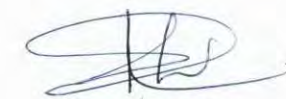
We write to confirm that MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCT **1019185166** had the sum (256,026,079.66) at 31st December, 2021.

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


FRED NDAGANA
Authorized Signatory


ASMAU 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, Chiguo 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
SHINKAFI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



The Manager,
Heritage Bank Plc.
Zamfara State.
August 18, 2022.

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 N303,427.02 at December 31, 2022.

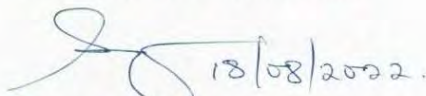
At the request of our client, we hereby confirm his Certificate of balance as appended below for your further action.

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 Ndotimi Alaibe, Mrs Oluwayemisi Disu.



**ZAMFARA STATE OF NIGERIA
SHINKAFI LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

RC: 103022

Property of Fidelity Bank Plc: Do Not Share



August 19, 2022

The Director, Finance & Supply,
Ministry for Local Government Affairs,
Gusau, Zamfara State.



CERTIFICATE OF BALANCE - JAAC - ZAMFARA STATE LOCAL GOVERNMENT SALARY ACCOUNT (5030029547)

We write to confirm that account number 5030029547 belonging to Zamfara State Development Project Saving Account JAAC had the sum of Five Thousand, Seventy-One Naira Ninety-Two Kobo Only (N5,071.92) as at December 31 2021.

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

Thank you for your usual co-operation.

Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

Property of Fidelity Bank Plc: Do not share without the express permission of Fidelity Bank www.fidelitybank.ng

Fidelity Bank Plc
12, Government House Road, Gusau,
Zamfara State, Nigeria.
Swift: FIDTNGLA
+234 0(1)4485252
info@fidelitybank.ng

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 J. **Obili** (Independent Non-Executive Director), Mrs. Amaka T. **Onwughalu** (Non-Executive Director), Mr. Nelson C. **Nweke** (Non-Executive Director), Mr. Chinedu E. **Okeke** (Non-Executive Director), Mrs. Nneka C. **Onyeali-Ikpe** (Managing Director/CEO), Mr. Obaro **Odegho** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Ken **Opara** (Executive Director)



ZAMFARA STATE OF NIGERIA
SHINKAFI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



No1 Govt House Road,
Gusau, Zamfara state.
22nd August, 2022

The Director Finance,
ADVERT REVENUE ACCOUNT MINISTRY OF LOCAL GOVT AND
CHIEFTANCY
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1016293903

We write to confirm that ADVERT REVENUE ACCOUNT MINISTRY OF
LOCAL GOVT AND CHIEFTANCY **1016293903** had the sum (39,044.15
Cr) at 31st December, 2021 respectively.

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


FRED NDAGANA
Authorized Signatory


ASMAU 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
SHINKAFI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



30TH August, 2022

The Director Finance,
Ministry For Local Govt. Affairs,
Gusau.

Sir,

CERTIFICATE OF BANK BALANCE ON ACCOUNT 0021892315

We hereby confirm that the balance on account 0021892315-{MIN. FOR LOCAL GOVT AND CHIE. AFF} as at 31/12/2021 is N184,660.10 (One Hundred And Eighty Four Thousand, Six Hundred And Sixty Naira, Ten Kobo) only.

Thank you.

Yours faithfully

For: STERLING BANK

Yahaya Shehu
AUTHORISED SIGNATORY

Ibrahim Sabo
AUTHORISED SIGNATORY

Board of Directors

Chairman
Mr. Asue Ighodalo
MD/CEO
Mr. Abubakar Suleiman

Executive Directors
Mr. Yemi Odubiyi
Mr. Emmanuel Emeffienim
Mr. Tunde Adeola
Mr. Raheem Owodeyi

Non-Executive Directors
Mr. Ankala Prasad (Indian)
Mr. Olaitan Kajero
Mrs. Tairat Tijani
Mr. Michael Jituboh
Mrs. Folasade Kilaso
Mr. Paritosh Tripathi (Indian)

Independent Directors
Dr. (Mrs.) Omolara-Akanji
Mr. Michael Ajukwu

Sterling Bank Plc. (RC No 2392)

Head Office: 20 Marina, Lagos.
TEL: 01-700 3270
sterling.ng



ZAMFARA STATE OF NIGERIA
SHINKAFI LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021

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: 31/08/2022

CERTIFICATE OF BALANCE

ACCOUNT NAME: ZAMFARA STATE MINISTRY FOR LOCAL
GOVERNMENT AFFAIRS

ACCOUNT NUMBER 1012848206

MONTH DECEMBER

CLEARED BALANCE N 18,168,132.27

UNCLEARED BALANCE N 0.00 AS AT 31ST DECEMBER 2021

BALANCE (CLEARED+UNCLEARED) N 18,168,132.27 AS AT 31ST DECEMBER 2021

MANSUR BUSARI
Head of Operations

SALMAN HARUNA
Branch Head

THE BOARD

Chairman: Jim Ovia, **CON Group Managing Director/CEO:** Ebenezer Onyeagwu | **Deputy Managing Director:** Adaora Umeoji.
Executive Directors: Umar Shuaib Ahmed | Temitope Fazoranti | Dennis Olisa | Henry Oroh | Mrs. Adobi Stella Nwapa | Mr. Anthony Akindele Ogunranti
Non-Executives: Mr. Gabriel Ukpeh | Engr. Mustafa Bello | Dr. Al-Mujtaba Abubakar | Omobola Ibidapo-Obe Ogunfowora (PhD)
Mr. Peter Olatunde Bamkole | Mr. Chuks Emma Okoh