



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



HON. KABIRU LADAN MAIGORO

Sole Administrator

Birnin Manaji Local Government, Zamfara State



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

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



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



BIRNIN MAGAJI LOCAL GOVERNMENT

ADDRESS:

Birin Magaji Local Govt. Secretariate,
Birin Magaji, Zamfara State

ZAMFARA STATE

Our Ref: **BMJ/AA/VOL.I/129** 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 Birnin Magaji Local Government as at 31st December, 2022 are hereby recommended for public use.


31/08/22

Hon. Kabiru Ladan Maigoro
Sole Administrator.



BIRNIN MAGAJI LOCAL GOVERNMENT

ADDRESS:

Binin Magaji Local Govt. Secretariate,
Binin Magaji, Zamfara State

ZAMFARA STATE

Our Ref: **BMJ/AA/VOL.I/128** Your Ref: _____

Date: **31st August, 2023**

FINANCE DIRECTOR'S REPORT TO THE COUNCIL MEMBERS OF BIRNIN MAGAJI 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. Auwalu Bawa B/Magaji
Director Finance & Supply





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

LGA/AA/VOL.II/183

5th October, 2023

AUDITOR'S GENERAL CERTIFICATION
BIRNIN MAGAJI LOCAL GOVERNMENT ACCOUNTS

We have audited the 2022 Accounts of Birnin Magaji 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 Birnin Magaji 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.



BIRNIN MAGAJI LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2022

ANNUAL BUDGET 2022 ₦	NOTES	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<u>CashFlows from Operating Activities:</u>			
<u>Receipts:</u>			
1,578,289,080	Statutory Allocation 1	1,431,625,594	1,334,657,635
674,007,250	Value Added Tax (VAT)	843,448,263	690,662,232
-	Excess Paris Club Refund	-	-
-	Other Receipts 2	199,704,508	154,854,423
-	Transfer from other Government Agencies 3	411,923,570	-
-	Other Transfers 4	6,467,356	38,750,662
2,252,296,330	Sub-Total- Statutory Allocation	2,893,169,290	2,218,924,953
<u>Independent Revenue (IGR)</u>			
-	Direct Taxes 5	-	-
-	Rates 5	13,558,000	14,135,400
27,614,930	Licences 5	10,060,000	12,150,700
-	Mining Rents 5	-	-
-	Royalties 5	-	-
26,000,000	Fees 5	3,240,000	320,000
-	Fines 5	2,125,000	1,175,000
1,000,000	Sales 5	-	-
5,500,000	Earnings 5	14,369,000	21,708,861
-	Sales/Rent of Government Buildings 5	-	-
-	Sales/Rent on Lands and Others 5	-	-
-	Repayments- General 5	-	-
-	Investment income 5	-	-
-	Interest Earned 5	-	-
-	Re-Imbursement/Miscellaneous Receipt 5	-	-
60,114,930	Sub-Total-Independent Revenue	43,352,000	49,489,961
Other Revenue Sources of the L/Govt.			
2,312,411,260	Total Receipts	2,936,521,290	2,268,414,914



BIRNIN MAGAJI LOCAL GOVERNMENT

ANNUAL BUDGET 2022 ₦		NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
	<u>Payments:</u>			
278,329,050	Personnel Costs (Incl. Salaries on CRF Charges):	6	149,619,364	232,539,560
490,700,000	Overhead Charges:	7	465,455,477	395,235,824
524,500,000	Consolidated Revenue Fund Charges	8	522,740,757	421,389,134
164,500,000	CRF Charges- Public debt charges	9	475,530,691	158,739,810
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	26,913,627	68,330,914
	Transfers to Others	11	21,635,786	8,525,146
1,458,029,050	Total Payments		1,661,895,702	1,284,760,387
854,382,210	Net Cash Flow from Operating Activities		1,274,625,588	983,654,527
	<u>CashFlows from Investment Activities:</u>			
270,000,000	Capital Expenditure: Administrative Sector:	12	109,355,390	90,397,468
774,382,210	Capital Expenditure: Economic Sector:	12	39,248,176	24,234,580
310,000,000	Capital Expenditure: Social Service Sector:	12	158,837,728	37,131,251
	Capital Expenditure: Funded from Aids and Grants:			
1,354,382,210	Net Cash Flow from Investment Activities:		307,441,295	151,763,299
	<u>CashFlows from Financing Activities:</u>			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	-	129,168,874
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shortterm Loan)	13	129,168,874	25,833,775
(500,000,000)	Repayment of External Loans (Including Servicing)		(1,096,894,759)	(981,745,568)
	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:		(967,725,885)	(881,925,244)



BIRNIN MAGAJI 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	(541,592)	(50,034,016)
Cash & Its Equivalent as at 1st January	70,080,166	120,114,182
- Cash & Its Equivalent as at 31st December	69,538,575	70,080,166



BIRNIN MAGAJI 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	59,297	189,042
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	69,479,278	69,891,124
TOTAL LIQUID ASSETS		69,538,574	70,080,166
<u>Investments and Other Cash Assets:-</u>			
Local Government Investments	16	98,300,587	91,842,143
Imprest			
Advances	17	47,131,296	47,131,296
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		145,431,883	138,973,439
TOTAL ASSETS		214,970,457	209,053,605



BIRNIN MAGAJI LOCAL GOVERNMENT

	NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund	18	69,538,575	70,080,166
Capital Development Fund			
Trust & Other Public Funds		75,952,605	69,082,314
<u>TOTAL PUBLIC FUNDS</u>		145,491,180	139,162,481
<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	69,479,278	69,891,124
<u>TOTAL LIABILITIES</u>		214,970,457	209,053,605



BIRNIN MAGAJI 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 %
120,114,182	Opening Balance:	70,080,166				
	<u>ADD: REVENUE</u>					
1,334,657,635	Statutory Allocation	1,431,625,594	1,578,289,080	1,578,289,080		48
690,662,232	Value Added Tax Allocation	843,448,263	674,007,250	674,007,250		28
	Excess Paris Club Refund		-			-
154,854,423	Other Receipts	199,704,508	-			7
-	Transfer from other Government Agencies	411,923,570	-			14
38,750,662	Other Transfers	6,467,356	-			0
2,339,039,135	Sub-Total-Statutory Allocation	2,963,249,456	2,252,296,330	2,252,296,330	-	98
	Independent Revenue (IGR)					
-	Direct Taxes	-	-	-		-
14,135,400	Rates	13,558,000	-	-		31
12,150,700	Licences	10,060,000	27,614,930	27,614,930		23
-	Mining Rents	-	-	-		-
-	Royalties	-	-	-		-
320,000	Fees	3,240,000	26,000,000	26,000,000		7
1,175,000	Fines	2,125,000	-	-		5
-	Sales	-	1,000,000	1,000,000		-
21,708,861	Earnings	14,369,000	5,500,000	5,500,000		33
-	Sales/Rent of Government Buildings	-	-	-		-
-	Sales/Rent on Lands and Others	-	-	-		-
-	Repayments- General	-	-	-		-
-	Investment income	-	-	-		-
-	Interest Earned	-	-	-		-
-	Re-Imbursement/Miscellaneous Receipt	-	-	-		-
49,489,961	Sub-Total-Independent Revenue	43,352,000	60,114,930	60,114,930	-	100
	Other Revenue Sources of the L/Govt.					
2,388,529,096	TOTAL REVENUE	3,006,601,456	2,312,411,260	2,312,411,260	-	100



BIRNIN MAGAJI 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>							
232,539,560	Personnel Costs (Incl.Salaries on CRF Charges):	6	149,619,364	278,329,050	278,329,050		54
395,235,824	Overhead Charges:	7	465,455,477	490,700,000	490,700,000		95
421,389,134	Consolidated Revenue Fund Charges	8	522,740,757	524,500,000	524,500,000		100
158,739,810	CRF Charges- Public debt charges	9	475,530,691	164,500,000	164,500,000		289
	Subvention to Parastatals						
68,330,914	Other Transfers to Government Agencies	10	26,913,627	-			
8,525,146	Transfers to Others	11	21,635,786	-			
<u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u>							
981,745,568	Repayments:External Loans: LGC		1,096,894,759	500,000,000	500,000,000		219
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						
2,321,688,279	TOTAL EXPENDITURE:		2,758,790,461	1,958,029,050	1,958,029,050	-	141
66,840,816	OPERATING BALANCE:		247,810,995	354,382,210	354,382,210	-	70
<u>APPROPRIATIONS/TRANSFERS:</u>							
151,763,299	Transfer to Capital Development Funds:		307,441,295	1,354,382,210	1,354,382,210	-	23
151,763,299	Closing Balance:		307,441,295	1,354,382,210	1,354,382,210	-	23



BIRNIN MAGAJI 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:					
66,840,816	Transfer from Consolidated Revenue Fund:	247,810,995	354,382,210	354,382,210	-	70
	Aid and Grants					
155,002,649	External Loans: LGC	129,168,874	1,000,000,000	1,000,000,000		13
	LGC Bonds & Treasury Bonds					
	Nigerian Treasury Bills (NTB)					
	Development Loan Stock					
	Other Internal Loans (Promissory Notes)					
	Internal Loans from Other Funds					
221,843,465	TOTAL REVENUE AVAILABLE:	376,979,869	1,354,382,210	1,354,382,210	-	83
	LESS: CAPITAL EXPENDITURE:					
90,397,468	Capital Expenditure: Administrative Sector:	109,355,390	270,000,000	270,000,000		41
24,234,580	Capital Expenditure: Economic Sector:	39,248,176	774,382,210	774,382,210		5
37,131,251	Capital Expenditure: Social Service Sector:	158,837,728	310,000,000	310,000,000		51
	Capital Expenditure: Funded from Aids and Grants:					
151,763,299	TOTAL CAPITAL EXPENDITURE	307,441,295	1,354,382,210	1,354,382,210	-	97
	Intangible Assets					
70,080,166	CLOSING BALANCE	69,538,575	-	-	-	



BIRNIN MAGAJI 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	1,431,625,594	1,334,657,635	1,578,289,080	(146,663,486)
	- Excess Crude Oil				-
		1,431,625,594	1,334,657,635	1,578,289,080	(146,663,486)
2	OTHER RECEIPTS				
	- Share of Ecology Funds	46,274,391	36,960,665		46,274,391
	- Share of Exchange Gains Difference	5,527,077	18,594,140		5,527,077
	- Distribution of Non-oil Excess Account	100,976,865	85,033,149		100,976,865
	- Share of Excess Bank Charges Recovered	4,466,532	1,637,790		4,466,532
	- Share of Electronic Money Transfer Levy	42,459,642			42,459,642
	- Share of Forex Equalization		3,641,015		-
	- Share of Solid Minerals		1,835,610		-
	- Distribution of FAAC Deduction		7,152,055		-
		199,704,508	154,854,423	-	199,704,508
3	TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	- Office of the Accountant General of the Federation (OAGF)	408,650,754	-		408,650,754
	- Zamfara State Government Sub-Treasury	3,272,816			3,272,816
		411,923,570	-	-	411,923,570
4	OTHER TRANSFERS				
	- Cash Deposit Sanusi	2,454			2,454
	- Abubakar S/Fawa Dambo	6,458			6,458
	- Nasiru Bello Cash Deposit	1,614,611			1,614,611
	- Ahmad Cash Deposit	3,229,222			3,229,222
	- Shehu Sani Cash Deposit	1,614,611			1,614,611
	- Breed Seeds Nigeria Limited		6,458,444		-
	- Masak Global Concept		32,292,219		-
		6,467,356	38,750,662	-	6,467,356



BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
5	INDEPENDENT REVENUE (IGR)				
	- Direct Taxes	-	-		
	- Rates	13,558,000	14,135,400		13,558,000
	- Licences	10,060,000	12,150,700	27,614,930	(17,554,930)
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	3,240,000	320,000	26,000,000	(22,760,000)
	- Fines	2,125,000	1,175,000		2,125,000
	- Sales	-	-	1,000,000	(1,000,000)
	- Earnings	14,369,000	21,708,861	5,500,000	8,869,000
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	-	-		-
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned	-	-		-
	- Re-Imbursement/Miscellaneous Receipt	-	-		-
		43,352,000	49,489,961	60,114,930	(16,762,930)
6	PERSONNEL COST				
	- Office of the Chairman	5,648,028	4,941,818	18,106,180	12,458,152
	- Office of the Vice Chairman	-	600,000	11,755,930	11,755,930
	- Adviser/Assistant to the Chairman/V. Chairman	39,613,980	35,747,747		(39,613,980)
	- Office of the Secretary	3,133,608	3,300,919	10,174,870	7,041,262
	- Internal Audit				-
	- The Council			54,019,300	54,019,300
	- Personnel Management	14,348,676	50,608,202	53,327,790	38,979,114
	- Agric and Natural Resources	13,449,936	16,529,211	21,176,720	7,726,784
	- Finance & Supply	13,912,036	18,215,455	29,307,000	15,394,964
	- Planning, Research & Statistics			2,305,250	2,305,250
	- Works & Housing	13,353,632	20,435,347	25,413,530	12,059,898
	- Primary Health Care Services	25,834,880	56,129,552		(25,834,880)
	- Traditional Offices	6,531,000	6,642,881	25,722,000	19,191,000
	- Social & Community Development	13,793,588	19,388,428	27,020,480	13,226,892
		149,619,364	232,539,560	278,329,050	128,709,686



BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
7	OVERHEAD COST				
	- Office of the Chairman	39,978,484	30,212,546	43,500,000	3,521,516
	- Office of the Vice Chairman	7,000,000	7,200,000	20,500,000	13,500,000
	- Adviser/Assistant to the Chairman/V. Chairman	-	-		
	- Office of the Secretary	5,000,000	9,821,813	20,000,000	15,000,000
	- Internal Audit	-	-		
	- The Council	10,900,000	17,321,387	49,000,000	38,100,000
	- Personnel Management	86,197,733	97,504,750	55,000,000	(31,197,733)
	- Agric and Natural Resources	7,129,169	10,776,919	33,000,000	25,870,831
	- Finance & Supply	29,566,387	16,262,823	66,500,000	36,933,613
	- Planning, Research & Statistics	-	-	11,200,000	
	- Works & Housing	6,148,000	7,030,361	35,500,000	29,352,000
	- Primary Health Care Services	21,967,908	18,337,546		(21,967,908)
	- Traditional Offices	5,000,000	5,280,000		(5,000,000)
	- Social & Community Development	246,567,797	175,487,679	156,500,000	(90,067,797)
	- Miscellaneous	-	-		-
		465,455,477	395,235,824	490,700,000	14,044,523
8	CONSOLIDATED REVENUE FUND CHARGES				
	- Primary School Teachers Salary	176,323,392	189,196,368	223,000,000	46,676,608
	- Training Fund	10,694,576	8,055,030	18,000,000	7,305,424
	- Contribution to Emirate Council	52,426,148	46,544,583	65,000,000	12,573,852
	- Contribution to Pension Funds	82,500,000	85,714,286	83,000,000	500,000
	- Common Services	25,276,880	25,866,254	33,000,000	7,723,120
	- Agency for Mass Education Salary	19,180,256	17,219,964	17,500,000	(1,680,256)
	- Primary Health Care Staff Salary	48,792,648	48,792,648	85,000,000	36,207,352
	- 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)
		522,740,757	421,389,134	524,500,000	1,759,243



BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
9	CRF CHARGES- PUBLIC DEBT CHARGES				
	- Short Term Borrowings	415,428,759	118,314,135		(415,428,759)
	- Withholding Tax	6,458,444	2,108,505	11,000,000	4,541,556
	- Value Added Tax (V.A.T FIRS)	6,458,444	2,108,505	26,000,000	19,541,556
	- Others/Taxes	9,320,292	1,054,253		(9,320,292)
	- Pay as You Earn (PAYE)	15,120,456	11,570,229	18,000,000	2,879,544
	- Water Rate	3,794,400	3,475,600		(3,794,400)
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme			37,500,000	37,500,000
	- Union Dues	6,408,060	4,061,573	38,000,000	31,591,940
	- Party Contributory Scheme	4,240,812	3,947,631		(4,240,812)
	- Housing Funds (NHF)	2,695,416	2,685,100	23,000,000	20,304,584
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	5,605,608	9,414,279	11,000,000	5,394,392
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		475,530,691	158,739,810	164,500,000	(311,030,691)
10	OTHER TRANSFERS TO GOVERNMENT AGENCIES:				
	- Ministry of Forestry & L/D	775,013			(775,013)
	- Directorate for Islamic Organisation	3,681,313			(3,681,313)
	- Local Government Pension Board	1,291,689			(1,291,689)
	- Ministry of Security and Home Affairs	12,884,595	31,688,354		(12,884,595)
	- Federal Inland Revenue Service (V.A.T)	2,906,300	1,614,611		(2,906,300)
	- Federal Inland Revenue Service (W.H.T)	2,906,300	1,614,611		(2,906,300)
	- Zamfara State Ministry of Justice	2,468,417	2,426,822		(2,468,417)
	- Zamfara Secretary to State Government (H.A.D)		11,108,523		-
	- Zamfara State Universal Basic Education (U.B.E)		2,050,814		-
	- Zamfara State Internal Revenue Service (I.R.S)		3,229,222		-
	- Zamfara State Zakkat & Endowment Board		710,429		-
	- Zamfara State Local Government Service Commission		322,922		-
	- Permanent Secretary (MLGA)		13,564,606		-
		26,913,627	68,330,914	-	(26,913,627)



BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
11	TRANSFERS TO OTHERS:				
	- Anti Thuggery Standing Committee	6,458,444			(6,458,444)
	- House Committee on Local Government	1,614,611			(1,614,611)
	- U.B.A	12,916,887			(12,916,887)
	- Algon	645,844	5,425,093		(645,844)
	- KC Group		1,291,689		-
	- LG Secretaries Forum		904,182		-
	- LG Director Administration Forum		904,182		-
		21,635,786	8,525,146	-	(21,635,786)
12	CAPITAL EXPENDITURE:				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	86,859,778	73,579,886	240,000,000	153,140,222
	- Construction/Provision of Fixed Assets	21,009,963	14,613,459	30,000,000	8,990,037
	- Rehabilitation/Repairs of Fixed Assets	1,485,649	2,204,123		(1,485,649)
	- Preservation of Environment	-	-		-
		109,355,390	90,397,468	270,000,000	160,644,610
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	10,333,510	452,091	34,382,210	24,048,700
	- Construction/Provision of Fixed Assets	28,862,999	22,753,692	685,000,000	656,137,001
	- Rehabilitation/Repairs of Fixed Assets	51,668	1,028,798	40,000,000	39,948,332
	- Preservation of Environment	-	-	15,000,000	15,000,000
		39,248,176	24,234,580	774,382,210	735,134,034
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	102,256,216	64,584	75,000,000	(27,256,216)
	- Construction/Provision of Fixed Assets	35,463,358	23,439,730	155,000,000	119,536,642
	- Rehabilitation/Repairs of Fixed Assets	21,118,154	13,626,936	80,000,000	58,881,846
	- Preservation of Environment	-	-		-
		158,837,728	37,131,251	310,000,000	151,162,272
	TOTAL CAPITAL EXPENDITURE BY SECTOR	307,441,295	151,763,299	1,354,382,210	1,046,940,915



BIRNIN MAGAJI 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)	-	129,168,874	1,000,000,000	1,000,000,000
	- Commercial Banks Loans (U.B.A Shortterm Loan)	129,168,874	25,833,775		
		129,168,874	155,002,649	1,000,000,000	1,000,000,000
14	OTHER BANKS OF THE TREASURY:				
	- First Bank PLC	16,549	155,236		
	- UBA PLC	14,733	5,791		
	- Fidelity Bank PLC	28,015	28,015		
		59,297	189,042		
15	CASH HELD BY DEPARTMENT & AGENCIES:				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	(16,324,837)	16,294		
	ii. Fidelity Bank PLC	-	187		
		(16,324,837)	16,481		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	21,290	130,032		
	ii. Fidelity Bank PLC	-	3,722		
		21,290	133,753		



BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
15	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	3,073,779	16,535,300		
	ii. Heritage Bank PLC	19,594	19,597		
	iii. Fidelity Bank PLC	-	328		
		3,093,372	16,555,224		
	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	2,522	2,522		
	ii. U.B.A II Bank PLC	9,508	203,654		
	iii. Sterling Bank PLC	11,926	11,926		
	iv. Zenith Bank PLC	396,804	1,173,379		
		420,760	1,391,481		
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	82,268,692	51,794,184		
		82,268,692	51,794,184		
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	69,479,278	69,891,124		
16	LOCAL GOVERNMENT INVESTMENTS				
	Oceanic Bank	45,000	45,000		
	First Bank	29,700	29,700		
	Sokoto Cooperative Bank SKL Comm	69,828	69,828		
	SILL Comm	45,000	45,000		
	UAC Nig. Ltd	130,000	130,000		
	Unity Bank (BON)	41,240	41,240		
	Zamfara Fertilizer Co.	2,000,000	2,000,000		
	T/Mafara Bricks B. Ind.	2,000,000	2,000,000		
	Intercontinental Bank	1,350,000	1,350,000		
	Brightway Solid Minerals Dev. Co.	86,131,375	86,131,375		
	Zamfara State Investment Company	6,458,444			
		98,300,587	91,842,143		



BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
17	ADVANCES				
	Yahaya Abdullahi & Others	4,412,115	4,412,115		
	Garba Yaro Tsafe & Others	4,120,301	4,120,301		
	Muazu Garba & Others	4,807,300	4,807,300		
	Bello Bawa Kaura & Others	4,200,102	4,200,102		
	Alh. Usman Abdullahi & Others	4,615,171	4,615,171		
	Alh. Salisu Aminu & Others	4,311,130	4,311,130		
	Alh. Ibrahim Imam & Others	3,817,510	3,817,510		
	Alh. Aliyu Garkuwa & Others	4,150,000	4,150,000		
	Nasiru Liman & Others	4,601,250	4,601,250		
	Bello Aliyu & Others	4,001,315	4,001,315		
	Ibrahim Umar & Others	4,095,102	4,095,102		
		47,131,296	47,131,296		
18	CONSOLIDATED REVENUE FUNDS				
	- Opening Balance	70,080,166	120,114,182		
	- Revenue	3,065,690,164	2,423,417,563		
		3,135,770,331	2,543,531,745		
	- Less				
	- Expenditure	3,066,231,756	2,473,451,578		
	- Closing Balance	69,538,575	70,080,166		
19	DEPOSITS				
	- Cash at Hand with MLGCA (JAAC 1)	(16,324,837)	16,481		
	- Cash at Hand with MLGCA (Salary)	21,290	133,753		
	- Cash at Hand with MLGCA (Dev. Saving)	3,093,372	16,555,224		
	- Cash at Hand with MLGCA (Advert Revenue Account)	420,760	1,391,481		
	- Cash at Hand with MLGCA (Contract Finance Loan)	82,268,692	51,794,184		
		69,479,278	69,891,124		



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



Since 1894
Canteen Area, P.M.B. 1019, Gasau, Zamfara State, Nigeria
Telephone: +234 063-200243, 200243, 203202. Fax: 063-202261
Website: www.firstbanknigeria.com

27 July, 2023

The Chairman
Birnin Magaji Local Government,
Birnin Magaji,
Zamfara State.

Dear Sir / Madam,

**CERTIFICATE OF BALANCE ACCOUNT - 2000443036 - BRININ MAGAJI
LOCAL GOVERNMENT REVENUE ACCOUNT**

The captioned customer has requested for a letter of certificate of Balance.

We confirm that the balance as at **31-Dec-2022** is **N16,549.08 (Sixteen Thousand
Five Hundred and Fouty Nine Naira Eight kobo only**

**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

FirstBank is regulated by the Central Bank of Nigeria

BOARD OF DIRECTORS: Chairman: Tunde Hassan-Odukale, CEO: Adesola K. Adeduntan, Deputy Managing Director: Ghenga Shobo, Executive Directors: Abdullahi M. Ibrahim, Directors: Uche Nwokedi, Adekunle Sonola, Isiuma Ogedazi, Ebenezer Olufofowose, Ishaya Elijah B. Dodo, UK Eke, Remi Lasaki



First Bank of Nigeria Ltd. - No. 6290 1st FBN Holdings Company

17/07/2023



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



No1 Govt House Road,
Gusau, Zamfara state.
27TH July 2023

The Sole Administrator,
Birnin Magaji Local Govt council,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1018820974.

We write to confirm that Birnin Magaji Local Govt Council **1018820974**
had the sum N 14,732.54 Cr as at December, 2022.

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

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)

Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi.
Non-Executive Directors: Owanari Duke, Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

www.ubagroup.com



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



RC: 103022



July 27 2023

The Chairman
Birnin Magaji Local Government,
Birnin Magaji,
Zamfara State.

CERTIFICATE OF BALANCE - BIRNIN MAGAJI LOCAL GOVERNMENT COUNCIL ACCOUNT (560000770)

We write to confirm that account number (560000770) belonging to Birnin Magaji, Local Govt. Council had the sum of N28,014.96Cr Twenty Eight Thousand, Fourteen Naira Ninety Six kobo only as at December, 2022

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

Thank you for your usual co-operation.

FOR: FIDELITY BANK PLC

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

www.fidelitybank.ng

Fidelity Bank Plc
12, Government House Road, Gusau,
Zamfara State, Nigeria.
Swift: FIDTNGLA
+234 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. Amska T. **Omwughalu** (Non-Executive Director), Mr. Nelson C. **Nweke** (Non-Executive Director), Mr. Chinedu E. **Okeke** (Non-Executive Director), Mrs. Nneka C. **Omyeali-Ikepe** (Managing Director/CEO), Mr. Obaro **Odeshe** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Ken **Opata** (Executive Director)



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



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

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

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1015967533

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

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

Yours Faithfully,

For: United Bank for Africa PLC


MUHAMMAD ZAYYANU
Authorized Signatory


ASMA'U SABO
Authorized Signatory

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

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

www.ubagroup.com

Tin: 01126011 - 0001



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



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

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

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1018795827

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

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

Yours Faithfully,

For: United Bank for Africa PLC



MUHAMMAD ZAYYANU
Authorized Signatory



ASMA'U SABO
Authorized Signatory

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

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

www.ubagroup.com

Tin: 01126011 - 0001



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



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

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

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1019185166

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

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

Yours Faithfully,

For: United Bank for Africa PLC


MUHAMMAD ZAYYANU
Authorized Signatory


ASMA'U SABO
Authorized Signatory

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

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

www.ubagroup.com

Tin: 01126011 - 0001



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



The Manager,
Heritage Bank Plc.
Zamfara State.

13th October, 2023

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

Dear Sir,

RE: REQUEST FOR STATEMENT AND CERTIFICATE OF ACCOUNT

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

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

Please acknowledge receipt on the duplicate copy.

Thank you.

Yours faithfully,

For: **HERITAGE BANK PLC**

 18/08/2022.
Authorised Signatory

 18/08/22
Authorised Signatory

Heritage Bank Plc RC No: 1259460

Plot 292B, Ajose Adeogun Street, Victoria Island, Lagos
01 2369500, 01 6329500

www.hbng.com
info@hbng.com

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



ZAMFARA STATE OF NIGERIA
BIRNIN MAGAJI 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,

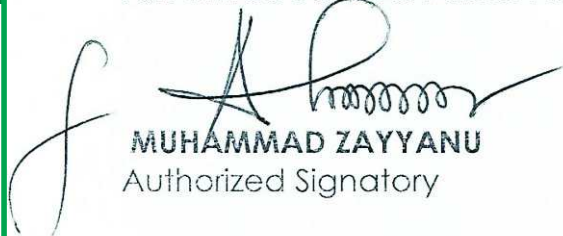
CERTIFICATE OF BALANCE ON ACCOUNT FOR ADVERT REVENUE
ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY-1016293903.

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 31st December 2022,

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

Yours Faithfully,

For: United Bank for Africa PLC


MUHAMMAD ZAYYANU
Authorized Signatory


ASMA'U SABO
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi.
Non-Executive Directors: Owanari Duke, Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

www.ubagroup.com



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



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

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

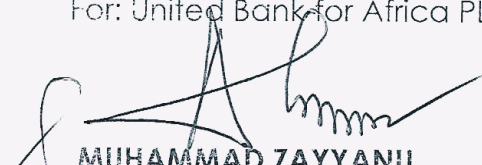
Dear Sir,

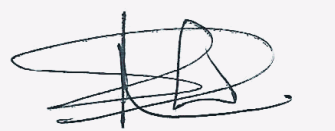
**CERTIFICATE OF BALANCE ON ACCOUNT FOR MINISTRY FOR LOCAL
GOVERNMENT REVENUE ACCOUNT-1022733156.**

We write to confirm that balances for ADVERT REVENUE ACCOUNT MINISTRY OF LOCAL
GOVT AND CHIEFTANCY to be N147,224.12 CR (One Hundred and Fourty Seven Thousand
Two Hundred and Twenty Four Naira Twelve Kobo Only) as at 31th December 2022,
At the request of our client, we hereby confirm his certificate of
balance as appended below for your further action

Yours Faithfully,

For: United Bank for Africa PLC


MUHAMMAD ZAYYANU
Authorized Signatory


ASMA'U SABO
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi.
Non-Executive Directors: Owanari Duke, Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

www.ubagroup.com



ZAMFARA STATE OF NIGERIA
BIRNIN MAGAJI 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
MD:
Mr. Abubakar Suleiman

Executive Directors:
Mr. Tunde Adeola
Mr. Raheem Owodeyi

Non-Executive Directors:
Mr. Olatun Kijero
Mrs. Tolrac Tijani
Mr. Michael Jituboh
Mrs. Folasade Kilaso
Mr. Olatunji Mayaki
Mr. Manish Singh

Independent Directors:
Mr. Michael Ajukwu
Mrs. Olusola Oworu

Sterling Bank Ltd. (RC No 2392)

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



ZAMFARA STATE OF NIGERIA
BIRNIN MAGAJI 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
BIRNIN MAGAJI 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,

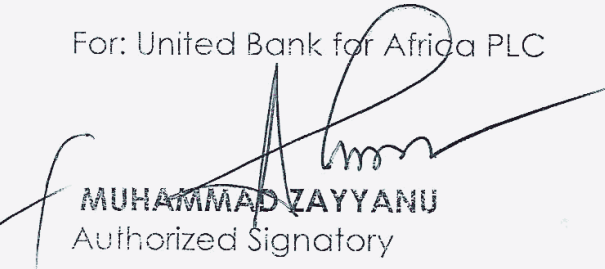
**CERTIFICATE OF BALANCE ON ACCOUNT FOR ZAMFARA STATE LOCAL
GOVERNMENT LOAN REPAYMENT ACCOUNT-1022625648**

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 31st December 2022,

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

Yours Faithfully,

For: United Bank for Africa PLC


MUHAMMAD ZAYYANU
Authorized Signatory


ASMA'U SABO
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi.
Non-Executive Directors: Owanari Duke, Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

www.ubagroup.com