

His Excellency

DAUDA LAWAL

EXECUTIVE GOVERNOR

ZAMFARA STATE



His Excellency

MALLAM MANI MALLAM MUMINI

DEPUTY GOVERNOR

ZAMFARA STATE



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



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



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



HON. ISIYAKA B. IBRAHIM
(MAJASIRDIN B/MAGAJI)
SOLE ADMINISTRATOR
BIRNIN MAGAJI LOCAL GOVERNMENT
ZAMFARA STATE



BIRNIN MAGAJI LOCAL GOVERNMENT ACCOUNTS FOR THE YEAR ENDED

31ST DECEMBER, 2023

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BIRNIN MAGAJI LOCAL GOVERNMENT
ZAMFARA STATE

ADDRESS:
Binin Magaji Local Govt. Secretariate,
Birnin Magaji, Zamfara State

Our Ref: BMJ/AA/VOL.I/129 Your Ref: Date: 31st January, 2024

SOLE ADMINISTRATOR'S REPORT

The Annual Financial Report for the fiscal year 2023 contains a report of the financial operations and the Financial Statements of the Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive summary of the financial position and operation of the Local Government.

The Statements were prepared in compliance with the Finance (Control and Management) Act Cap 1958 as amended and incompliance with International Public Sector Accounting Standard (IPSAS CASH). The financial position and performance of the Local Government are adequately highlighted in the Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

The information provided by the Statements are intended to meet the need of users which include Taxpayers, Members of the Legislature, Policy Analysts, the Media, Investors, Creditors and International Financial Agencies.

The Statements of the Local Government for the fiscal year 2023 were examined and certified by the Auditor General for Local Governments in accordance with the provisions of Local Government relevant laws. Based on the opinion of the Auditor General the Statements were fairly presented in all material respects. Therefore, the Financial Position and Report of Birnin Magaji Local Government as at 31st December, 2023 are hereby recommended for public use.

Hon. Isaka Ibrahim B/Magaji
Sole Administrator.

BIRNIN MAGAJI LOCAL GOVERNMENT
ZAMFARA STATE

ADDRESS:
Binin Magaji Local Govt. Secretariate,
Birnin Magaji, Zamfara State

Our Ref: BMJ/AA/VOL.I/128 Your Ref: Date: 31st January, 2024

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 – 26 for the year ended 31st December, 2023 under Historical Cost Convention and in accordance with International Public Sector Accounting Standard (IPSAS CASH).

In fulfillment of my accounting and reporting responsibilities as Director of Finance, I ensure that adequate internal control measures are installed to provide reasonable assurance that the transactions recorded are within statutory authority and truly reflect the use of all public financial resources by the Local Government.

The accounts which are prepared in accordance with the provision of the Finance (Control and Management) Act 1958 as amended reflect the true Financial Position of the Local Government and its operations for the year ended 31st December, 2023.

The efforts of all staffers of the Department and other related Departments in the Local Government are worthy of mention and recognition in the compilation of this Annual Financial Report.

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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 **24th March, 2024**

AUDITOR'S GENERAL CERTIFICATION
BIRNIN MAGAJI LOCAL GOVERNMENT ACCOUNTS

We have audited the 2023 Accounts of Birnin Magaji Local Government Council set out on page 6 – 26 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 5.

DIRECTOR OF FINANCE AND AUDITOR GENERAL FOR LOCAL GOVERNMENT RESPONSIBILITIES

In accordance with section 90 of the Local Government law 2012 of Zamfara State and section 24 of the Public Finance (Control and Management) Act 1958 as amended, the Director of Finance is responsible for the preparation of the Financial Statements which he did on International Public Sector Accounting Standards (IPSAS CASH), while it is my responsibility to audit and form an independent opinion on the Financial Statements.

BASIS OF OPINION

The audit was conducted incompliance with section 98 of the Local Government law 2012 of Zamfara State of Nigeria and Chapter 39.1 of the Financial Memoranda for Local Governments. The audit was also conducted in accordance with Generally Accepted Auditing Standards for Public Sector Accounts and incompliance with the provision of International Organization of Supreme Audit Institutions INTOSAI. An audit includes examination on test basis of evidence relevant to the figures disclose in the Financial Statements. The audit was planned and performed to obtained information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the Financial Statements are free from material mis-statement. In addition, projects and programmes were verified in line with responsibility as required by law, the financial statements have been certified, subject to comments and observation contained in my report.

OPINION

In my opinion, subject to the observation/comments contained in my report, the statements give a true and fair view of the financial transaction of Birnin Magaji Local Government of Zamfara State for the year ended and the financial position as at 31st December, 2023 and of its surplus of income over expenditure and cash flow statement for the year ended on that date.

Aminu Mammaga CPA/ACCA/ACCrFA
Auditor General
(Local Government)

1.0 ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Local Government Council in the preparation of these accounts.

1.1 ACCOUNTING CONVENTION

These accounts have been prepared in accordance with Historical Cost Convention.

1.2 BASIS OF ACCOUNTING

Basis of accounting refers to the method employed in the recording and reporting of transactions. Therefore, the basis of accounting in the Local Government Council is on International Public Sector Accounting Standards (IPSAS CASH). Under the cash basis accounting, revenue is recognized only when cash are received and expenses are recorded here, they are paid in cash.

1.3 RECEIPTS

These are cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations, Taxes, External Assistance, Other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets etc), Receipts from Trading activities and other receipts.

1.4 PAYMENTS

These are recurrent and capital cash outflows made during the financial year and are categorized by sector in the statement of cash and payments.
Payments for purchase of items of capital nature (PPE) are expensed in the year in which the item has been purchased. It is disclosed under capital payments. Investments in PPEs are also treated in the same way as capital purchases.

1.5 LOAN REPAYMENTS

Cash receipts from loans granted to other agencies and Government are classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed are actual received during the year.

1.6 INVESTMENTS

Cash payments made for investment purposes such as purchase of Government Stock, Treasury Bills Certificates of Deposit, are capital costs and are disclosed as purchase of financial instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.

1.7 ADVANCES

The Government policy specifically states that all advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilized.

BIRNIN MAGAJI LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2023

ANNUAL BUDGET 2023 ₦		NOTES	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	CashFlows from Operating Activities:			
	Receipts:			
1,501,985,380	Statutory Allocation	1	1,207,294,135	1,431,625,594
910,943,970	Value Added Tax (VAT)		1,152,478,498	843,448,263
285,868,650	Other Receipts	2	996,997,612	199,704,508
	Transfer from other Government Agencies	3	1,937,533	411,923,570
	Other Transfers	4	18,242,151	6,467,356
2,698,798,000	**Sub-Total- Statutory Allocation**		**3,376,949,929**	**2,893,169,290**
	Independent Revenue (IGR)			
-	Direct Taxes	5	-	-
2,000,000	Rates	5	6,745,000	13,558,000
17,300,000	Licences	5	8,126,000	10,060,000
-	Mining Rents	5	-	-
-	Royalties	5	-	-
19,600,000	Fees	5	3,199,000	3,240,000
-	Fines	5	3,000,000	2,125,000
1,000,000	Sales	5	-	-
3,160,000	Earnings	5	21,453,000	14,369,000
-	Sales/Rent of Government Buildings	5	-	-
-	Sales/Rent on Lands and Others	5	-	-
-	Repayments- General	5	-	-
-	Investment income	5	-	-
-	Interest Earned on Fixed Deposits	5	3,869,758	-
-	Re-Imbursement/Miscellaneous Reciept	5	-	-
43,060,000	**Sub-Total-Independent Revenue**		**46,392,758**	**43,352,000**
	Other Revenue Sources of the L/Govt.			
2,741,858,000	**Total Receipts**		**3,423,342,687**	**2,936,521,290**

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.....Director of Finance and Supply

BIRNIN MAGAJI LOCAL GOVERNMENT

ANNUAL BUDGET 2023 ₦		NOTES	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	Payments:			
343,116,440	Personnel Costs (Incl.Salaries on CRF Charges):	6	214,704,141	149,619,364
561,800,000	Overhead Charges:	7	513,246,922	465,455,477
430,000,000	Consolidated Revenue Fund Charges	8	406,683,092	522,740,757
116,000,000	CRF Charges- Public debt charges	9	519,806,203	475,530,691
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	105,288,779	26,913,627
	Transfers to Others	11	3,229,222	21,635,786
1,450,916,440	**Total Payments**		**1,762,958,358**	**1,661,895,702**
1,290,941,560	**Net Cash Flow from Operating Activities**		**1,660,384,329**	**1,274,625,588**
	CashFlows from Investment Activities:			
295,000,000	Capital Expenditure: Administrative Sector:	12	599,207,511	109,355,390
1,028,352,680	Capital Expenditure: Economic Sector:	12	432,168,332	39,248,176
402,588,880	Capital Expenditure: Social Service Sector:	12	516,754,642	158,837,728
	Capital Expenditure: Funded from Aids and Grants:			
1,725,941,560	**Net Cash Flow from Investment Activities:**		**1,548,130,485**	**307,441,295**
	CashFlows from Financing Activities:			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	-	-
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shorterm Loan)	13	193,753,311	129,168,874
(565,000,000)	Repayment of External Loans (Including Servicing)		(262,018,882)	(1,096,894,759)
	Repayment of FGN/Treasury Bonds			-
	Repayment of Loans from Other Funds/Faac Deduction)		(8,049,190)	
435,000,000	**Net Cash Flows from Financing Activities:**		**(76,314,760)**	**(967,725,885)**

.....Director of Finance and Supply

BIRNIN MAGAJI LOCAL GOVERNMENT

ANNUAL BUDGET 2023 ₦		NOTES	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	Movement in Other Cash Equivalent Accounts			
	(Increase)/Decrease in Investments			
	Net (Increase)/Decrease in Other Cash Equivalents/Fixed Dep		1,117,310,761	
	Total Cashflows from other cash equivalent Accounts		**1,117,310,761**	**-**
-	Net Cash for the year		35,939,083	(541,592)
	Cash & Its Equivalent as at 1st January		69,538,575	70,080,166
-	Cash & Its Equivalent as at 31st December		**1,222,788,420**	**69,538,575**

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BIRNIN MAGAJI LOCAL GOVERNMENT

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

	NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
ASSETS:-			
Liquid Assets:-			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	8,475,865	59,297
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	1,214,312,555	69,479,278
TOTAL LIQUID ASSETS		**1,222,788,420**	**69,538,574**
Investments and Other Cash Assets:			
Local Government Investments	16	98,300,587	98,300,587
Imprest			
Advances	17	47,131,296	47,131,296
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		**145,431,883**	**145,431,883**
TOTAL ASSETS		**1,368,220,303**	**214,970,457**

.....Director of Finance and Supply

BIRNIN MAGAJI LOCAL GOVERNMENT

	NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund	18	1,222,788,420	69,538,575
Capital Development Fund		145,431,883	
Trust & Other Public Funds			75,952,605
TOTAL PUBLIC FUNDS		**1,368,220,303**	**145,491,180**
EXTERNAL AND INTERNAL LOANS			
External Loans: LGC			
LGC Bonds & Treasury Bonds			
Nigerian Treasury Bills (NTB)			
Development Loan Stock			
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds			
TOTAL EXTERNAL AND INTERNAL LOANS		-	-
OTHER LIABILITIES			
Deposits:-			69,479,278
TOTAL LIABILITIES		**1,368,220,303**	**214,970,457**

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.....Director of Finance and Supply

BIRNIN MAGAJI LOCAL GOVERNMENT

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

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	VARIANCE ON FINAL BUDGET 2023 %
70,080,166	Opening Balance:		69,538,575				
	ADD: REVENUE						
1,431,625,594	Statutory Allocation	1	1,207,294,135	1,501,985,380	1,501,985,380		35
843,448,263	Value Added Tax Allocation		1,152,478,498	910,943,970	910,943,970		33
199,704,508	Other Receipts	2	996,997,612	285,868,650	285,868,650		29
411,923,570	Transfer from other Government Agencies	3	1,937,533	-			0
6,467,356	Other Transfers	4	18,242,151	-			1
2,963,249,456	**Sub-Total-Statutory Allocation**		**3,446,488,504**	**2,698,798,000**	**2,698,798,000**	**-**	**98**
	Independent Revenue (IGR)						
-	Direct Taxes	5	-	-	-		-
13,558,000	Rates	5	6,745,000	2,000,000	2,000,000		15
10,060,000	Licences	5	8,126,000	17,300,000	17,300,000		18
-	Mining Rents	5	-	-	-		-
-	Royalties	5	-	-	-		-
3,240,000	Fees	5	3,199,000	19,600,000	19,600,000		7
2,125,000	Fines	5	3,000,000	-	-		6
-	Sales	5	-	1,000,000	1,000,000		-
14,369,000	Earnings	5	21,453,000	3,160,000	3,160,000		46
-	Sales/Rent of Government Buildings	5	-	-	-		-
-	Sales/Rent on Lands and Others	5	-	-	-		-
-	Repayments- General	5	-	-	-		-
-	Investment income	5	-	-	-		-
-	Interest Earned on Fixed Deposits	5	3,869,758	-	-		8
-	Re-Imbursement/Miscellaneous Reciept	5	-	-	-		-
43,352,000	**Sub-Total-Independent Revenue**		**46,392,758**	**43,060,000**	**43,060,000**	**-**	**100**
	Other Revenue Sources of the L/Govt.						
3,006,601,456	**TOTAL REVENUE**		**3,492,881,262**	**2,741,858,000**	**2,741,858,000**	**-**	**100**

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BIRNIN MAGAJI LOCAL GOVERNMENT

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	VARIANCE ON FINAL BUDGET %
	LESS: EXPENDITURE						
149,619,364	Personnel Costs (Incl.Salaries on CRF Charges):	6	214,704,141	343,116,440	343,116,440		63
465,455,477	Overhead Charges:	7	513,246,922	561,800,000	561,800,000		91
522,740,757	Consolidated Revenue Fund Charges	8	406,683,092	430,000,000	430,000,000		95
475,530,691	CRF Charges- Public debt charges	9	519,806,203	116,000,000	116,000,000		448
	Subvention to Parastatals						
26,913,627	Other Transfers to Government Agencies	10	105,288,779	-			
21,635,786	Transfers to Others	11	3,229,222	-			
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
1,096,894,759	Repayments:External Loans: LGC		262,018,882	565,000,000	565,000,000		46
	Repayments:LGC Bonds &Treasury Bonds						
	Repayments:Nigerian Treasury Bills (NTB)						
	Repayments:Development Loan Stock						
	Repayments:Other Internal Loans(Promissory Notes)						
	Repayments:Internal Loans from Other Funds/Faac Deduction		8,049,190				
2,758,790,461	**TOTAL EXPENDITURE:**		**2,033,026,430**	**2,015,916,440**	**2,015,916,440**	**-**	**101**
247,810,995	**OPERATING BALANCE:**		**1,459,854,832**	**725,941,560**	**725,941,560**	**-**	**201**
	APPROPRIATIONS/TRANSFERS:						
307,441,295	Transfer to Capital Development Funds:		1,459,854,832	1,725,941,560	1,725,941,560	-	85
307,441,295	**Closing Balance:**		**1,459,854,832**	**1,725,941,560**	**1,725,941,560**	**-**	**85**

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.....Director of Finance and Supply

BIRNIN MAGAJI LOCAL GOVERNMENT

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

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	PERF. ON TOTAL %
	Opening Balance:						
	ADD: REVENUE						
247,810,995	Transfer from Consolidated Revenue Fund:		1,459,854,832	725,941,560	725,941,560	-	201
	Aid and Grants						
129,168,874	External Loans: LGC			1,000,000,000	1,000,000,000		19
	LGC Bonds & Treasury Bonds						
	Nigerian Treasury Bills (NTB)/Fixed Deposits		1,117,310,761				
	Development Loan Stock						
	Other Internal Loans (Promissory Notes)						
	Internal Loans from Other Funds (UBA TOD)		193,753,311				
376,979,869	**TOTAL REVENUE AVAILABLE:**		**2,770,918,904**	**1,725,941,560**	**1,725,941,560**	**-**	**220**
	LESS: CAPITAL EXPENDITURE:						
109,355,390	Capital Expenditure: Administrative Sector:	12	599,207,511	295,000,000	295,000,000		203
39,248,176	Capital Expenditure: Economic Sector:	12	432,168,332	1,028,352,680	1,028,352,680		42
158,837,728	Capital Expenditure: Social Service Sector:	12	516,754,642	402,588,880	402,588,880		128
	Capital Expenditure: Funded from Aids and Grants:						
307,441,295	**TOTAL CAPITAL EXPENDITURE**		**1,548,130,485**	**1,725,941,560**	**1,725,941,560**	-	**374**
	Intangible Assets						
69,538,575	**CLOSING BALANCE**		**1,222,788,420**	**-**	**-**	**-**	

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.....Director of Finance and Supply

BIRNIN MAGAJI LOCAL GOVERNMENT

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

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
1	**STATUTORY ALLOCATION**				
	- Statutory Allocation	1,207,294,135	1,431,625,594	1,501,985,380	(294,691,245)
	- Excess Crude Oil				-
		1,207,294,135	**1,431,625,594**	**1,501,985,380**	**(294,691,245)**
2	**OTHER RECEIPTS**				
	- Share of Electronic Money Transfer Levy	117,700,777	42,459,642	70,253,470	47,447,307
	- Share of Exchange Gains Difference	392,708,175	5,527,077	14,835,880	377,872,295
	- Share of Ecology Funds	54,579,795	46,274,391		54,579,795
	- Distribution of Non-oil Excess Account	102,595,716	100,976,865	200,779,300	(98,183,584)
	- Share of Forex Equalization	43,924,936			43,924,936
	- Share of Solid Minirals	3,856,376			3,856,376
	- Share of FGN Treasury Crude Account	26,294,338			
	- Share of Exchange Rate Differential	42,652,808			
	- Share of Additional Funds FGN	10,203,270			
	- Share of Refund FGN (SURE-P)	202,481,421			
	- Share of Excess Bank Charges Recovered	-	4,466,532		-
		996,997,612	**199,704,508**	**285,868,650**	**429,497,124**
3	**TRANSFERS FROM OTHER GOVERNMENT AGENCIES**				
	- Office of the Accountant General of the Federation (OAGF)	-	408,650,754		-
	- Zamfara State Government Sub-Treasury	1,937,533	3,272,816		1,937,533
		1,937,533	**411,923,570**	**-**	**1,937,533**
4	**OTHER TRANSFERS**				
	- Amsabam Construction Ventures	7,435,422			7,435,422
	- Cash Deposit Caliphate & Others	10,806,729			10,806,729
	- Cash Deposit Sanusi		2,454		-
	- Abubakar S/Fawa Dambo		6,458		-
	- Nasiru Bello Cash Deposit		1,614,611		-
	- Ahmad Cash Deposit		3,229,222		-
	- Shehu Sani Cash Deposit		1,614,611		-
		18,242,151	**6,467,356**	**-**	**18,242,151**

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.....Director of Finance and Supply

BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
5	**INDEPENDENT REVENUE (IGR)**				
	- Direct Taxes	-	-		
	- Rates	6,745,000	13,558,000	2,000,000	4,745,000
	- Licences	8,126,000	10,060,000	17,300,000	(9,174,000)
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	3,199,000	3,240,000	19,600,000	(16,401,000)
	- Fines	3,000,000	2,125,000		3,000,000
	- Sales	-	-	1,000,000	(1,000,000)
	- Earnings	21,453,000	14,369,000	3,160,000	18,293,000
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	-	-		-
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned on Fixed Deposits	3,869,758	-		3,869,758
	- Re-Imbursement/Miscellaneous Reciept	-	-		-
		46,392,758	**43,352,000**	**43,060,000**	**3,332,758**
6	**PERSONNEL COST**				
	- Office of the Chairman	26,121,203	5,648,028	18,106,180	(8,015,023)
	- Office of the Vice Chairman	2,161,190	-	11,001,770	8,840,580
	- Adviser/Assistant to the Chairman/V. Chairman	15,319,180	39,613,980		(15,319,180)
	- Office of the Secretary	1,937,992	3,133,608	10,174,870	8,236,878
	- Internal Audit				-
	- The Council	7,300,000		51,530,000	44,230,000
	- Personnel Management	18,051,988	14,348,676	73,013,930	54,961,942
	- Agric and Natural Resources	29,449,936	13,449,936	31,013,270	1,563,334
	- Finance & Supply	13,912,036	13,912,036	39,540,360	25,628,324
	- Planning, Research & Statistics			3,179,240	3,179,240
	- Works & Housing	13,370,491	13,353,632	32,215,840	18,845,349
	- Primary Health Care Services	46,928,772	25,834,880		(46,928,772)
	- Traditional Offices	6,531,000	6,531,000	33,438,600	26,907,600
	- Social & Community Development	33,620,353	13,793,588	39,902,380	6,282,027
		214,704,141	**149,619,364**	**343,116,440**	**128,412,299**

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.....Director of Finance and Supply



BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
7	**OVERHEAD COST**				
	- Office of the Chairman	28,583,643	39,978,484	43,600,000	15,016,357
	- Office of the Vice Chairman	2,500,000	7,000,000	22,000,000	19,500,000
	- Adviser/Assistant to the Chairman/V. Chairman	-	-		
	- Office of the Secretary	6,000,000	5,000,000	20,200,000	14,200,000
	- Internal Audit	-	-		
	- The Council	10,000,000	10,900,000	50,000,000	40,000,000
	- Personnel Management	131,084,564	86,197,733	55,000,000	(76,084,564)
	- Agric and Natural Resources	1,500,000	7,129,169	39,000,000	37,500,000
	- Finance & Supply	80,578,942	29,566,387	63,000,000	(17,578,942)
	- Planning, Research & Statistics	-	-	72,000,000	
	- Works & Housing	3,927,252	6,148,000	42,500,000	38,572,748
	- Primary Health Care Services	13,268,581	21,967,908		(13,268,581)
	- Traditional Offices	16,443,899	5,000,000		(16,443,899)
	- Social & Community Development	219,360,042	246,567,797	154,500,000	(64,860,042)
	- Miscellaneous	-	-		-
		513,246,922	**465,455,477**	**561,800,000**	**(23,446,922)**
8	**CONSOLIDATED REVENUE FUND CHARGES**				
	- Primary School Teachers Salary	178,323,392	176,323,392	180,000,000	1,676,608
	- Training Fund	10,119,104	10,694,576	12,000,000	1,880,896
	- Contribution to Emirate Council	52,141,986	52,426,148	60,000,000	7,858,014
	- Contribution to Pension Funds	78,000,000	82,500,000	80,000,000	2,000,000
	- Common Services	24,079,906	25,276,880	25,000,000	920,094
	- Agency for Mass Education Salary	17,292,110	19,180,256	18,000,000	707,890
	- Primary Health Care Staff Salary	46,726,594	48,792,648	55,000,000	8,273,406
	- Traditional Rulers Salary		39,711,143		-
	- Salary of New S/Administrator ADCs		60,642,857		-
	- Salary of Special Assistant		7,192,857		-
		406,683,092	**522,740,757**	**430,000,000**	**23,316,908**

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.....Director of Finance and Supply

BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
9	**CRF CHARGES- PUBLIC DEBT CHARGES**				
	- Short Term Borrowings	474,231,441	415,428,759		(474,231,441)
	- Witholding Tax	2,954,773	6,458,444	10,000,000	7,045,227
	- Value Added Tax (V.A.T FIRS)	2,954,773	6,458,444	25,000,000	22,045,227
	- Others/Taxes	1,800,463	9,320,292		(1,800,463)
	- Pay as You Earn (PAYE)	15,120,456	15,120,456	17,000,000	1,879,544
	- Water Rate	3,794,400	3,794,400		(3,794,400)
	- National Health Insurance Scheme			15,000,000	15,000,000
	- Contributory Pension Scheme				-
	- Union Dues	6,408,060	6,408,060	15,000,000	8,591,940
	- Party Contributory Scheme	4,240,812	4,240,812		(4,240,812)
	- Housing Funds (NHF)	2,695,416	2,695,416	22,000,000	19,304,584
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	5,605,608	5,605,608	12,000,000	6,394,392
	- Paycut Recovered				-
	- Overpayment Recoverable (Receipt)				-
		519,806,203	**475,530,691**	**116,000,000**	**(403,806,203)**
10	**OTHER TRANSFERS TO GOVERNMENT AGENCIES:**				
	- Zamfara State Office of the Executive Governor	6,458,444			(6,458,444)
	- Zamfara State Office of the First Lady	2,804,256			(2,804,256)
	- Zamfara Secretary to State Government	46,900,677			(46,900,677)
	- Zamfara State Office of the Head of Service	645,844			(645,844)
	- Zamfara State Hajj Commission	41,656,962			(41,656,962)
	- Executive Secretary ZSMEB	2,705,338			(2,705,338)
	- Local Government Pension Board	3,229,222	1,291,689		(3,229,222)
	- Ministry of Security and Home Affairs	888,036	12,884,595		(888,036)
	- Federal Inland Revenue Service (V.A.T)		2,906,300		-
	- Federal Inland Revenue Service (W.H.T)		2,906,300		-
	- Zamfara State Ministry of Justice		2,468,417		-
	- Ministry of Forestry & L/D		775,013		-
	- Directorate for Islamic Organisation		3,681,313		-
		105,288,779	**26,913,627**	**-**	**(105,288,779)**

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.....Director of Finance and Supply

BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
11	**TRANSFERS TO OTHERS:**				
	- Anti Thuggery Standing Committee	3,229,222	6,458,444		(3,229,222)
	- House Committee on Local Government		1,614,611		-
	- U.B.A		12,916,887		-
	- Algon		645,844		-
		3,229,222	**21,635,786**	**-**	**(3,229,222)**
12	**CAPITAL EXPENDITURE:**				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	105,743,386	86,859,778	165,000,000	59,256,614
	- Construction/Provision of Fixed Assets	491,526,593	21,009,963	130,000,000	(361,526,593)
	- Rehabilitation/Repairs of Fixed Assets	1,937,533	1,485,649		(1,937,533)
	- Preservation of Environment	-	-		-
		599,207,511	**109,355,390**	**295,000,000**	**(304,207,511)**
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	23,573,664	10,333,510	70,000,000	46,426,336
	- Construction/Provision of Fixed Assets	405,200,407	28,862,999	826,352,680	421,152,273
	- Rehabilitation/Repairs of Fixed Assets	3,394,261	51,668	117,000,000	113,605,739
	- Preservation of Environment	-	-	15,000,000	15,000,000
		432,168,332	**39,248,176**	**1,028,352,680**	**596,184,348**
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	28,892,007	102,256,216	90,000,000	61,107,993
	- Construction/Provision of Fixed Assets	448,525,944	35,463,358	90,000,000	(358,525,944)
	- Rehabilitation/Repairs of Fixed Assets	39,336,691	21,118,154	222,588,880	183,252,189
	- Preservation of Environment		-		-
		516,754,642	**158,837,728**	**402,588,880**	**(114,165,762)**
	TOTAL CAPITAL EXPENDITURE BY SECTOR	**1,548,130,485**	**307,441,295**	**1,725,941,560**	**177,811,075**

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.....Director of Finance and Supply

BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
13	**PROCEEDS FROM LOANS/OTHER BORROWINGS:**				
	- Commercial Banks Loans	-	-	1,000,000,000	1,000,000,000
	- Commercial Banks Loans (U.B.A Shorterm Loan)	193,753,311	129,168,874		
		193,753,311	**129,168,874**	**1,000,000,000**	**1,000,000,000**
14	**OTHER BANKS OF THE TREASURY:**				
	- First Bank PLC	42,404	16,549		
	- UBA PLC	8,433,461	14,733		
	- Fidelity Bank PLC		28,015		
		8,475,865	**59,297**		
15	**CASH HELD BY DEPARTMENT & AGENCIES:**				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	3,230	(16,324,837)		
		3,230	**(16,324,837)**		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	45,878,092	21,290		
		45,878,092	**21,290**		
	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	44,408,825	3,073,779		
	ii. Jaiz Bank PLC	6,711,647			
	iii. Heritage Bank PLC		19,594		
		51,120,471	**3,093,372**		
	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	-	2,522		
	ii. U.B.A II Bank PLC	-	9,508		
	iii. Sterling Bank PLC	-	11,926		
	iv. Zenith Bank PLC	-	396,804		
		-	**420,760**		

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.....Director of Finance and Supply

BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
15	**- Cash at Hand with MLGCA (Contract Finance Loan)**				
	i. U.B.A PLC	-	82,268,692		
		-	**82,268,692**		
	- Cash at Hand with MLGCA (Fixed Deposits)				
	i. U.B.A PLC	1,117,310,761			
		1,117,310,761	-		
15	**CASH HELD BY DEPARTMENT & AGENCIES**				
	- Cash at Hand with MLGCA (JAAC 1)	3,230	(16,324,837)		
	- Cash at Hand with MLGCA (Salary)	45,878,092	21,290		
	- Cash at Hand with MLGCA (Dev. Saving)	51,120,471	3,093,372		
	- Cash at Hand with MLGCA (Advert Revenue Account)	-	420,760		
	- Cash at Hand with MLGCA (Contract Finance Loan)	-	82,268,692		
	- Cash at Hand with MLGCA (Fixed Deposits)	1,117,310,761			
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	**1,214,312,555**	**69,479,278**		
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	6,458,444		
		98,300,587	**98,300,587**		

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.....Director of Finance and Supply

BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
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	69,538,575	70,080,166		
	- Revenue	4,734,406,760	3,065,690,164		
		4,803,945,334	**3,135,770,331**		
	- Less				
	- Expenditure	3,581,156,915	3,066,231,756		
	- Closing Balance	**1,222,788,420**	**69,538,575**		

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.....Director of Finance and Supply

FirstBank
Since 1894

GUSAU BRANCH

J B Yakubu way Canteen Area,
Gusau Zamfara State.
Telephone: 08036055088.
Website: www.firstbanknigeria.com

24th Jan,2024

The Honourable Commissioner,
Ministry for Local Government.
Gusau,
Zamfara.

Sir,

CERTIFICATE OF BALANCE.

We hereby assert that the current balance of Birnin Magaji Local Government Revenue Account is N42,403.85 as of 31st December 2023.

Yours faithfully,
For: First Bank of Nigeria Ltd

Relationship Manager

Business Manager

PREMIUM BOARD LISTED

First Bank of Nigeria Ltd. - RC 6290 | An FBN Holdings Company LH/ZK/0922

UBA
United Bank for Africa

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

The Chairman,
Birnin Magaji Local Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR BIRNIN MAGAJI LOCAL GOVT-*1018820974*

We write to confirm the balance for Birnin Magaji LOCAL GOVERNMENT -1018820974 to be N8,433,461.00 CR (Eight Million, Four Hundred and Thirty-Three Thousand Four Hundred and Sixty-One Naira Only) as at 31TH December 2023,

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

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

United Bank for Africa Plc. RC No. 2457. UBA House, 57 Marina, Lagos
Tony O. Elumelu CFR (Chairman). Oliver Alawuba (GMD/CEO)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Sola Yomi-Ajayi, Abiola Bawuah.
Non-Executive Directors: Owanari Duke, Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com



UBA
United Bank for Africa

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

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

Dear Sir,

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

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

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

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

United Bank for Africa Plc. RC No. 2457. UBA House, 57 Marina, Lagos
Tony O. Elumelu CFR (Chairman). Oliver Alawuba (GMD/CEO)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Sola Yomi-Ajayi, Abiola Bawuah.
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Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.
www.ubagroup.com

UBA
United Bank for Africa

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

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

Dear Sir,

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

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

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

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

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

UBA
United Bank for Africa

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

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

Dear Sir,

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

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

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

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

United Bank for Africa Plc. RC No. 2457. UBA House, 57 Marina, Lagos
Tony O. Elumelu CFR (Chairman). Oliver Alawuba (GMD/CEO)
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