

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. SA'IDU DAN BALA
SOLE ADMINISTRATOR
BAKURA LOCAL GOVERNMENT
ZAMFARA STATE



BAKURA LOCAL GOVERNMENT ACCOUNTS FOR THE YEAR ENDED

31ST DECEMBER, 2023

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ZAMFARA STATE OF NIGERIA

BAKURA LOCAL GOVERNMENT

OFFICE ADDRESS:
Local Government Secretariat Bakura, Zamfara State.

Our Ref: BKA/AA/VOL.I/90 Date: 31st January, 2024

Your Ref: _____

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 Bakura Local Government as at 31st December, 2023 are hereby recommended for public use.

Hon. Sa'idu Dan Bala
Sole Administrator.

All Correspondence to Office of the Sole Administrator

ZAMFARA STATE OF NIGERIA

BAKURA LOCAL GOVERNMENT

OFFICE ADDRESS:
Local Government Secretariat Bakura, Zamfara State.

Our Ref: **BKA/AA/VOL.I/90** Date: **31st January, 2024**

Your Ref: _____

FINANCE DIRECTOR'S REPORT TO THE COUNCIL MEMBERS OF BAKURA LOCAL GOVERNMENT

We have prepared the Local Government Accounts, together with accompanying schedules as set out on page 6 – 27 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. Yahaya Garba B/Tudu
Director Finance & Supply

All Correspondence to Office of the Sole Administrator

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

LGA/AA/VOL.II/177 **24th March, 2024**

AUDITOR'S GENERAL CERTIFICATION
BAKURA LOCAL GOVERNMENT ACCOUNTS

We have audited the 2023 Accounts of Bakura Local Government Council set out on page 6 – 27 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 Bakura 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



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.

BAKURA LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2023

ANNUAL BUDGET 2023 ₦		NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	CashFlows from Operating Activities:			
	Receipts:			
1,359,039,260	Statutory Allocation	1	1,113,003,135	1,319,814,060
954,634,790	Value Added Tax (VAT)		1,172,096,794	857,699,917
270,234,350	Other Receipts	2	946,468,051	187,851,317
	Transfer from other Government Agencies	3	1,786,210	379,751,886
	Other Transfers	4	16,817,419	5,962,249
2,583,908,400	**Sub-Total- Statutory Allocation**		**3,250,171,608**	**2,751,079,429**
	Independent Revenue (IGR)			
-	Direct Taxes	5	-	-
1,960,040	Rates	5	8,281,110	3,255,870
14,074,000	Licences	5	2,600,600	1,227,980
-	Mining Rents	5	-	-
-	Royalties	5	-	-
10,200,000	Fees	5	5,179,700	2,186,691
-	Fines	5	2,396,470	1,367,810
500,000	Sales	5	-	-
11,000,000	Earnings	5	12,582,100	5,829,502
-	Sales/Rent of Government Buildings	5	-	-
-	Sales/Rent on Lands and Others	5	349,500	1,228,320
-	Repayments- General	5	-	-
-	Investment income	5	-	-
-	Interest Earned on Fixed Deposits	5	4,626,446	212,830
-	Re-Imbursement/Miscellaneous Reciept	5	196,150	-
37,734,040	**Sub-Total-Independent Revenue**		**36,212,076**	**15,309,003**
	Other Revenue Sources of the L/Govt.			
2,621,642,440	**Total Receipts**		**3,286,383,683**	**2,766,388,432**

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.....Director of Finance Supply

BAKURA LOCAL GOVERNMENT

ANNUAL BUDGET 2023 ₦		NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	Payments:			
391,793,940	Personnel Costs (Incl.Salaries on CRF Charges):	6	277,467,994	218,536,089
580,365,120	Overhead Charges:	7	490,977,651	411,210,504
540,000,000	Consolidated Revenue Fund Charges	8	463,150,976	581,811,242
165,000,000	CRF Charges- Public debt charges	9	490,568,927	291,132,449
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	97,065,609	24,811,641
	Transfers to Others	11	2,977,016	19,946,008
1,677,159,060	**Total Payments**		**1,822,208,173**	**1,547,447,933**
944,483,380	**Net Cash Flow from Operating Activities**		**1,464,175,510**	**1,218,940,498**
	CashFlows from Investment Activities:			
210,000,000	Capital Expenditure: Administrative Sector:	12	492,289,008	103,698,776
890,000,000	Capital Expenditure: Economic Sector:	12	337,810,429	37,385,142
329,483,380	Capital Expenditure: Social Service Sector:	12	533,811,842	146,432,327
	Capital Expenditure: Funded from Aids and Grants:			
1,429,483,380	**Net Cash Flow from Investment Activities:**		**1,363,911,279**	**287,516,244**
	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	178,620,965	119,080,643
(515,000,000)	Repayment of External Loans (Including Servicing)		(241,554,919)	(1,011,226,072)
	Repayment of FGN/Treasury Bonds			-
	Repayment of Loans from Other Funds/Faac Deduction)		(8,049,190)	
485,000,000	**Net Cash Flows from Financing Activities:**		**(70,983,144)**	**(892,145,429)**

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.....Director of Finance Supply

BAKURA LOCAL GOVERNMENT

ANNUAL BUDGET 2023 ₦		NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	Movement in Other Cash Equivalent Accounts			
	(Increase)/Decrease in Investments			
	Net (Increase)/Decrease in Other Cash Equivalents/Fixed Dep		1,030,047,562	
	Total Cashflows from other cash equivalent Accounts		**1,030,047,562**	**-**
-	Net Cash for the year		29,281,087	39,278,825
	Cash & Its Equivalent as at 1st January		64,650,067	25,371,244
-	Cash & Its Equivalent as at 31st December		**1,123,978,717**	**64,650,069**

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BAKURA 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	4,505,308	597,197
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	1,119,473,409	64,052,870
TOTAL LIQUID ASSETS		**1,123,978,717**	**64,650,067**
Investments and Other Cash Assets:			
Local Government Investments	16	114,142,699	114,142,699
Imprest			
Advances	17	67,282,850	67,282,850
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		**181,425,549**	**181,425,549**
TOTAL ASSETS		**1,305,404,266**	**246,075,616**

.....Director of Finance Supply

BAKURA LOCAL GOVERNMENT

	NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund	18	1,123,978,717	64,650,067
Capital Development Fund		181,425,549	
Trust & Other Public Funds			117,372,679
TOTAL PUBLIC FUNDS		**1,305,404,266**	**182,022,746**
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:-			64,052,870
TOTAL LIABILITIES		**1,305,404,266**	**246,075,616**

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.....Director of Finance Supply

BAKURA 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 %
25,371,244	**Opening Balance:**		64,650,067				
	ADD: REVENUE						
1,319,814,060	Statutory Allocation	1	1,113,003,135	1,359,039,260	1,359,039,260		34
857,699,917	Value Added Tax Allocation		1,172,096,794	954,634,790	954,634,790		35
187,851,317	Other Receipts	2	946,468,051	270,234,350	270,234,350		29
379,751,886	Transfer from other Government Agencies	3	1,786,210	-			0
5,962,249	Other Transfers	4	16,817,419	-			1
2,776,450,673	**Sub-Total-Statutory Allocation**		**3,314,821,675**	**2,583,908,400**	**2,583,908,400**	-	**98**
	Independent Revenue (IGR)						
-	Direct Taxes	5	-	-	-		-
3,255,870	Rates	5	8,281,110	1,960,040	1,960,040		23
1,227,980	Licences	5	2,600,600	14,074,000	14,074,000		7
-	Mining Rents	5	-	-	-		-
-	Royalties	5	-	-	-		-
2,186,691	Fees	5	5,179,700	10,200,000	10,200,000		14
1,367,810	Fines	5	2,396,470	-	-		7
-	Sales	5	-	500,000	500,000		-
5,829,502	Earnings	5	12,582,100	11,000,000	11,000,000		35
-	Sales/Rent of Government Buildings	5	-	-	-		-
1,228,320	Sales/Rent on Lands and Others	5	349,500	-	-		1
-	Repayments- General	5	-	-	-		-
-	Investment income	5	-	-	-		-
212,830	Interest Earned on Fixed Deposits	5	4,626,446	-	-		13
-	Re-Imbursement/Miscellaneous Reciept	5	196,150	-	-		1
15,309,003	**Sub-Total-Independent Revenue**		**36,212,076**	**37,734,040**	**37,734,040**	-	**100**
	Other Revenue Sources of the L/Govt.						
2,791,759,676	**TOTAL REVENUE**		**3,351,033,751**	**2,621,642,440**	**2,621,642,440**	-	**100**

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BAKURA LOCAL GOVERNMENT

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	VARIANCE ON FINAL BUDGET 2023 %
	LESS: EXPENDITURE						
218,536,089	Personnel Costs (Incl.Salaries on CRF Charges):	6	277,467,994	391,793,940	391,793,940		71
411,210,504	Overhead Charges:	7	490,977,651	580,365,120	580,365,120		85
581,811,242	Consolidated Revenue Fund Charges	8	463,150,976	540,000,000	540,000,000		86
291,132,449	CRF Charges- Public debt charges	9	490,568,927	165,000,000	165,000,000		297
	Subvention to Parastatals						
24,811,641	Other Transfers to Government Agencies	10	97,065,609	-			
19,946,008	Transfers to Others	11	2,977,016	-			
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
1,011,226,072	Repayments:External Loans: LGC		241,554,919	515,000,000	515,000,000		47
	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				
2,558,674,005	**TOTAL EXPENDITURE:**		**2,071,812,282**	**2,192,159,060**	**2,192,159,060**	**-**	**95**
233,085,671	**OPERATING BALANCE:**		**1,279,221,469**	**429,483,380**	**429,483,380**	-	**298**
	APPROPRIATIONS/TRANSFERS:						
287,516,244	Transfer to Capital Development Funds:		1,279,221,469	1,429,483,380	1,429,483,380	-	89
287,516,244	**Closing Balance:**		**1,279,221,469**	**1,429,483,380**	**1,429,483,380**	**-**	**89**

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.....Director of Finance Supply

BAKURA 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						
233,085,671	Transfer from Consolidated Revenue Fund:		1,279,221,469	429,483,380	429,483,380	-	51
	Aid and Grants						
119,080,643	External Loans: LGC			1,000,000,000	1,000,000,000		7
	LGC Bonds & Treasury Bonds						
	Nigerian Treasury Bills (NTB)/Fixed Deposits		1,030,047,562				
	Development Loan Stock						
	Other Internal Loans (Promissory Notes)						
	Internal Loans from Other Funds (UBA TOD)		178,620,965				
352,166,314	**TOTAL REVENUE AVAILABLE:**		**2,487,889,996**	**1,429,483,380**	**1,429,483,380**	**-**	**59**
	LESS: CAPITAL EXPENDITURE:						
103,698,776	Capital Expenditure: Administrative Sector:	12	492,289,008	210,000,000	210,000,000		234
37,385,142	Capital Expenditure: Economic Sector:	12	337,810,429	890,000,000	890,000,000		38
146,432,327	Capital Expenditure: Social Service Sector:	12	533,811,842	329,483,380	329,483,380		162
	Capital Expenditure: Funded from Aids and Grants:						
287,516,244	**TOTAL CAPITAL EXPENDITURE**		**1,363,911,279**	**1,429,483,380**	**1,429,483,380**	-	**434**
	Intangible Assets						
64,650,069	**CLOSING BALANCE**		**1,123,978,717**	-	-	-	

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



.....Director of Finance Supply

BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
1	**STATUTORY ALLOCATION**				
	- Statutory Allocation	1,113,003,135	1,319,814,060	1,359,039,260	(246,036,125)
	- Excess Crude Oil				-
		1,113,003,135	**1,319,814,060**	**1,359,039,260**	**(246,036,125)**
2	**OTHER RECEIPTS**				
	- Share of Electronic Money Transfer Levy	119,234,357	42,887,449	71,462,630	47,771,727
	- Share of Exchange Gains Difference	362,037,234	5,095,406	13,677,190	348,360,044
	- Share of Ecology Funds	50,317,053	42,660,310		50,317,053
	- Distribution of Non-oil Excess Account	94,582,877	93,090,461	185,094,530	(90,511,653)
	- Share of Forex Equalization	40,494,350			40,494,350
	- Share of Solid Minirals	3,555,189			3,555,189
	- Share of FGN Treasury Crude Account	24,240,721			
	- Share of Exchange Rate Differential	39,321,577			
	- Share of Additional Funds FGN	10,203,270			
	- Share of Refund FGN (SURE-P)	202,481,421			
	- Share of Excess Bank Charges Recovered	-	4,117,691		-
		946,468,051	**187,851,317**	**270,234,350**	**399,986,711**
3	**TRANSFERS FROM OTHER GOVERNMENT AGENCIES**				
	- Office of the Accountant General of the Federation (OAGF)	-	376,734,680		-
	- Zamfara State Government Sub-Treasury	1,786,210	3,017,206		1,786,210
		1,786,210	**379,751,886**	**-**	**1,786,210**
4	**OTHER TRANSFERS**				
	- Amsabam Construction Ventures	6,854,707			6,854,707
	- Cash Deposit Caliphate & Others	9,962,712			9,962,712
	- Cash Deposit Sanusi		2,263		-
	- Abubakar S/Fawa Dambo		5,954		-
	- Nasiru Bello Cash Deposit		1,488,508		-
	- Ahmad Cash Deposit		2,977,016		-
	- Shehu Sani Cash Deposit		1,488,508		-
		16,817,419	**5,962,249**	**-**	**16,817,419**

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.....Director of Finance Supply

BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
5	**INDEPENDENT REVENUE (IGR)**				
	- Direct Taxes	-	-		-
	- Rates	8,281,110	3,255,870	1,960,040	6,321,070
	- Licences	2,600,600	1,227,980	14,074,000	(11,473,400)
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	5,179,700	2,186,691	10,200,000	(5,020,300)
	- Fines	2,396,470	1,367,810		2,396,470
	- Sales	-	-	500,000	(500,000)
	- Earnings	12,582,100	5,829,502	11,000,000	1,582,100
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	349,500	1,228,320		349,500
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned on Fixed Deposits	4,626,446	212,830		4,626,446
	- Re-Imbursement/Miscellaneous Reciept	196,150	-		196,150
		36,212,076	**15,309,003**	**37,734,040**	**(1,521,964)**
6	**PERSONNEL COST**				
	- Office of the Chairman	25,121,203	5,648,028	20,955,350	(4,165,853)
	- Office of the Vice Chairman	2,161,190	-	4,398,970	2,237,780
	- Adviser/Assistant to the Chairman/V. Chairman	15,319,180	41,463,052		(15,319,180)
	- Office of the Secretary	1,937,992	3,133,608	10,822,280	8,884,288
	- Internal Audit				-
	- The Council	7,300,000		70,681,000	63,381,000
	- Personnel Management	45,573,350	30,264,864	64,757,190	19,183,840
	- Agric and Natural Resources	33,835,529	33,179,908	63,024,660	29,189,131
	- Finance & Supply	16,198,996	16,398,996	46,748,390	30,549,394
	- Planning, Research & Statistics			3,275,270	3,275,270
	- Works & Housing	15,743,236	15,974,124	37,607,220	21,863,984
	- Primary Health Care Services	60,682,796	31,378,967		(60,682,796)
	- Traditional Offices	8,393,400	8,393,420	27,198,600	18,805,200
	- Social & Community Development	45,201,122	32,701,122	42,325,010	(2,876,112)
		277,467,994	**218,536,089**	**391,793,940**	**114,325,946**

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.....Director of Finance Supply

BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
7	**OVERHEAD COST**				
	- Office of the Chairman	27,104,066	31,509,346	45,000,000	17,895,934
	- Office of the Vice Chairman	-	6,483,150	17,200,000	17,200,000
	- Adviser/Assistant to the Chairman/V. Chairman	-	5,698,250		
	- Office of the Secretary	3,500,000	5,238,190	24,865,120	21,365,120
	- Internal Audit	-	2,150,380		
	- The Council	4,500,000	8,130,670	47,500,000	43,000,000
	- Personnel Management	108,141,575	74,143,662	57,200,000	(50,941,575)
	- Agric and Natural Resources	10,758,190	6,334,271	27,700,000	16,941,810
	- Finance & Supply	92,206,300	25,171,674	56,200,000	(36,006,300)
	- Planning, Research & Statistics	-	1,634,260	75,000,000	
	- Works & Housing	10,386,642	5,080,250	53,500,000	43,113,358
	- Primary Health Care Services	15,030,128	15,530,444		(15,030,128)
	- Traditional Offices	18,009,752	1,409,740		(18,009,752)
	- Social & Community Development	201,340,998	222,696,216	176,200,000	(25,140,998)
	- Miscellaneous	-	-		-
		490,977,651	**411,210,504**	**580,365,120**	**14,387,469**
8	**CONSOLIDATED REVENUE FUND CHARGES**				
	- Primary School Teachers Salary	233,481,772	228,481,772	280,000,000	46,518,228
	- Training Fund	9,433,019	9,915,105	15,000,000	5,566,981
	- Contribution to Emirate Council	48,308,013	48,554,754	50,000,000	1,691,987
	- Contribution to Pension Funds	78,000,000	82,500,000	75,000,000	(3,000,000)
	- Common Services	22,297,399	23,364,093	25,000,000	2,702,601
	- Agency for Mass Education Salary	25,457,855	27,078,206	35,000,000	9,542,145
	- Primary Health Care Staff Salary	46,172,918	54,370,456	60,000,000	13,827,082
	- Traditional Rulers Salary		39,711,143		-
	- Salary of New S/Administrator ADCs		60,642,857		-
	- Salary of Special Assistant		7,192,857		-
		463,150,976	**581,811,242**	**540,000,000**	**76,849,024**

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.....Director of Finance Supply

BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
9	**CRF CHARGES- PUBLIC DEBT CHARGES**				
	- Short Term Borrowings	437,193,444	224,364,384	50,000,000	(387,193,444)
	- Witholding Tax	2,724,002	5,954,032	15,000,000	12,275,998
	- Value Added Tax (V.A.T FIRS)	2,724,002	5,954,032	20,000,000	17,275,998
	- Others/Taxes	1,659,845	8,592,367	10,000,000	8,340,155
	- Pay as You Earn (PAYE)	18,712,407	18,712,407	30,000,000	11,287,593
	- Water Rate	3,734,200	3,734,200		(3,734,200)
	- National Health Insurance Scheme			10,000,000	10,000,000
	- Contributory Pension Scheme				-
	- Union Dues	7,327,348	7,327,348	5,000,000	(2,327,348)
	- Party Contributory Scheme	4,537,888	4,537,888		(4,537,888)
	- Housing Funds (NHF)	5,125,078	5,125,078	25,000,000	19,874,922
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	6,830,713	6,830,713		(6,830,713)
	- Paycut Recovered				-
	- Overpayment Recoverable (Receipt)				-
		490,568,927	**291,132,449**	**165,000,000**	**(325,568,927)**
10	**OTHER TRANSFERS TO GOVERNMENT AGENCIES**				
	- Zamfara State Office of the Executive Governor	5,954,032			(5,954,032)
	- Zamfara State Office of the First Lady	2,585,241			(2,585,241)
	- Zamfara Secretary to State Government	43,237,683			(43,237,683)
	- Zamfara State Office of the Head of Service	595,403			(595,403)
	- Zamfara State Hajj Commission	38,403,507			(38,403,507)
	- Executive Secretary ZSMEB	2,494,048			(2,494,048)
	- Local Government Pension Board	2,977,016	1,190,806		(2,977,016)
	- Ministry of Security and Home Affairs	818,679	11,878,294		(818,679)
	- Federal Inland Revenue Service (V.A.T)		2,679,314		-
	- Federal Inland Revenue Service (W.H.T)		2,679,314		-
	- Zamfara State Ministry of Justice		2,275,631		-
	- Ministry of Forestry & L/D		714,484		-
	- Directorate for Islamic Organisation		3,393,798		-
		97,065,609	**24,811,641**	-	**(97,065,609)**

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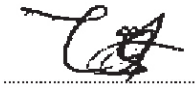
.....Director of Finance Supply

BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
11	**TRANSFERS TO OTHERS**				
	- Anti Thuggery Standing Committee	2,977,016	1,488,508		(2,977,016)
	- House Committee on Local Government		5,954,032		-
	- U.B.A		11,908,064		-
	- Algon		595,403		-
		2,977,016	**19,946,008**	-	**(2,977,016)**
12	**CAPITAL EXPENDITURE**				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	97,970,053	82,960,096	140,000,000	42,029,947
	- Construction/Provision of Fixed Assets	392,532,745	19,369,062	70,000,000	(322,532,745)
	- Rehabilitation/Repairs of Fixed Assets	1,786,210	1,369,618		(1,786,210)
	- Preservation of Environment	-	-		-
		492,289,008	**103,698,776**	**210,000,000**	**(282,289,008)**
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	21,732,535	9,526,451	50,000,000	28,267,465
	- Construction/Provision of Fixed Assets	312,948,729	27,811,058	740,000,000	427,051,271
	- Rehabilitation/Repairs of Fixed Assets	3,129,165	47,632	85,000,000	81,870,835
	- Preservation of Environment	-	-	15,000,000	15,000,000
		337,810,429	**37,385,142**	**890,000,000**	**552,189,571**
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	27,338,419	94,269,893	80,000,000	52,661,581
	- Construction/Provision of Fixed Assets	470,208,971	32,693,631	55,000,000	(415,208,971)
	- Rehabilitation/Repairs of Fixed Assets	36,264,452	19,468,803	194,483,380	158,218,928
	- Preservation of Environment		-		-
		533,811,842	**146,432,327**	**329,483,380**	**(204,328,462)**
	TOTAL CAPITAL EXPENDITURE BY SECTOR	**1,363,911,279**	**287,516,244**	**1,429,483,380**	**65,572,101**



.....Director of Finance Supply

BAKURA 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)	178,620,965	119,080,643		
		178,620,965	**119,080,643**	**1,000,000,000**	**1,000,000,000**
14	OTHER BANKS OF THE TREASURY				
	- First Bank PLC I	6,737	6,810		
	- First Bank PLC II	10,835	32,615		
	- UBA PLC	4,487,736	530,072		
	- Fidelity Bank PLC		27,700		
		4,505,308	**597,197**		
15	CASH HELD BY DEPARTMENT & AGENCIES				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	2,978	(15,049,849)		
		2,978	**(15,049,849)**		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	42,294,962	19,627		
		42,294,962	**19,627**		
	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	40,940,447	2,833,713		
	ii. Jaiz Bank PLC	6,187,460			
	iii. Heritage Bank PLC		18,063		
		47,127,906	**2,851,777**		
15	**- Cash at Hand with MLGCA (Revenue Accounts)**				
	i. U.B.A I PLC	-	2,325		
	ii. U.B.A II Bank PLC	-	8,766		
	iii. Sterling Bank PLC	-	10,995		
	iv. Zenith Bank PLC	-	365,813		
		-	**387,899**		

.....Director of Finance Supply

BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	-	75,843,417		
		-	**75,843,417**		
	- Cash at Hand with MLGCA (Fixed Deposits)				
	i. U.B.A PLC	1,030,047,562			
		1,030,047,562	**-**		
15	**CASH HELD BY DEPARTMENT & AGENCIES**				
	- Cash at Hand with MLGCA (JAAC 1)	2,978	(15,049,849)		
	- Cash at Hand with MLGCA (Salary)	42,294,962	19,627		
	- Cash at Hand with MLGCA (Dev. Saving)	47,127,906	2,851,777		
	- Cash at Hand with MLGCA (Advert Revenue Account)	-	387,899		
	- Cash at Hand with MLGCA (Contract Finance Loan)	-	75,843,417		
	- Cash at Hand with MLGCA (Fixed Deposits UBA)	1,030,047,562			
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	**1,119,473,409**	**64,052,870**		
16	**LOCAL GOVERNMENT INVESTMENTS**				
	Ashaka Cement	748,006	748,006		
	T/Mafara Bricks B. Ind.	2,000,000	2,000,000		
	Brightway Solid Minerals Dev. Co.	1,350,000	1,350,000		
	Micro Finance Bank	104,090,661	104,090,661		
	Zamfara State Investment Company	5,954,032	5,954,032		
		114,142,699	**114,142,699**		

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.....Director of Finance Supply

BAKURA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
17	**ADVANCES**				
	Alh Umaru M Tukur	5,811,500	5,811,500		
	Hajia Rabi	5,621,118	5,621,118		
	Lawali M Wada	5,311,140	5,311,140		
	Muhammad Muhammad	4,870,100	4,870,100		
	Gado Hussaini	3,900,118	3,900,118		
	Alh Yahaya Muhammad	5,980,400	5,980,400		
	Abdullahi Dalhatu	4,160,500	4,160,500		
	Alh Isah Tunau	5,701,500	5,701,500		
	AlhLawali Bakura	5,621,117	5,621,117		
	Alh Abdullahi Gatba	5,901,200	5,901,200		
	Alh Bello Bakura	14,404,157	14,404,157		
		67,282,850	**67,282,850**		
18	**CONSOLIDATED REVENUE FUNDS**				
	- Opening Balance	64,650,067	25,371,244		
	- Revenue	4,495,052,210	2,885,469,075		
		4,559,702,277	**2,910,840,319**		
	- Less				
	- Expenditure	3,435,723,561	2,846,190,251		
	- Closing Balance	**1,123,978,717**	**64,650,067**		

.....Director of Finance Supply

FirstBank Since 1894

TALATA MAFARA BRANCH
Along Gusau- Sokoto Road,Pmb 1027, Zamfara, Zamfara Nigeria
Telephone: 08036082509
Website: www.firstbanknigeria.com

Jan 24, 2024

The Chairman,
Bakura Local Government Council,
Bakura,
Zamfara State.

Dear Sir/Madam,

CERTIFICATE OF BALANCE ACCOUNT 2006435554 –BAKURA LOCAL GOVERNMENT COUNCIL, ZAMFARA STATE

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

We confirmed that the balance as at 31-Dec.-2023 is N6,737.26 (Six thousand, seven hundred and thirty-seven naira, twenty six kobo.

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

LISTED
First Bank of Nigeria Ltd - RC 6290
An FBN Holdings Company



FirstBank
Since 1894

TALATA MAFARA BRANCH
Along Gusau- Sokoto Road,Pmb 1027, Zamfara, Zamfara Nigeria.
Telephone: 08036082509.
Website: www.firstbanknigeria.com

Jan 24, 2024

The Chairman,
Bakura Local Government Council,
Bakura,
Zamfara State.

Dear Sir/Madam,

CERTIFICATE OF BALANCE ACCOUNT 2006447476 –BAKURA LOCAL GOVERNMENT COUNCIL, ZAMFARA STATE

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

We confirmed that the balance as at 31-Dec.-2023 is N10,835.39 (ten thousand, eight hundred and thirty-five naira, thirty-nine kobo.

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

First Bank of Nigeria Ltd - RC 6290
An FBN Holdings Company

PREMIUM BOARD LISTED

UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
11TH JAN 2024

The Chairman,
BAKURALocal Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR BAKURA LOCAL GOVERNMENT-1004108035

We write to confirm the balance for BAKURA LOCAL GOVERNMENT-1004108035 to be N 4,487,735=56CR (FOUR Million, FOUR Hundred and EIGHTY-SEVEN Thousand SEVEN Hundred and THIRTY-FIVE Naira FIFTY-SIX Kobo Only) as at 31TH December 2023,

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

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

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

UBA
United Bank for Africa

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

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

Dear Sir,

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

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

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

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

United Bank for Africa Plc. RC No. 2457. UBA House, 57 Marina, Lagos
Tony O. Elumelu CFR (Chairman). Oliver Alawuba (GMD/CEO)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Sola Yomi-Ajayi, Abiola Bawuah.
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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
Tony O. Elumelu CFR (Chairman). Oliver Alawuba (GMD/CEO)
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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)
Executive Directors: Muyiwa Akinyemi (DMD), Ugochukwu Nwaghodoh, Alex Alozie, Sola Yomi-Ajayi, Abiola Bawuah.
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