

ZAMFARA STATE OF NIGERIA
BIRNIN MAGAJI LOCAL GOVERNMENT

Report And Financial Statements
(IPSAS - CASH)



For The Year Ended
31st December, 2019

**BIRNIN MAGAJI LOCAL GOVERNMENT
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019**

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Office of the Honourable Chairman

**BIRNIN MAGAJI LOCAL GOVERNMENT
ZAMFARA STATE**

Our Ref: LGA/AA/VOL.II/025 *Your Ref:* _____ *Date:* 17th August, 2020

SOLE ADMINISTRATOR'S REPORT

The Annual Financial Report for the fiscal year 2019 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 2019 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, 2019 are hereby recommended for public use.

Hon. Muhammad Umar
Sole Administrator



Office of the Honourable Chairman

**BIRNIN MAGAJI LOCAL GOVERNMENT
ZAMFARA STATE**

Our Ref: LGA/AA/VOL.III/025 *Your Ref:* _____ *Date:* 17th August, 2020

**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 8 - 22 for the year ended 31st December, 2019 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, 2019.

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.



Sani Bello Maru
Director of finance and supply



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

Telephone:- 204868 Telegrams:-

P.M.B. 01015, Gusau

Date: 21st August, 2020

Ref. No: LGA/AA/VOL.II/109

AUDITOR'S GENERAL CERTIFICATION BIRNIN MAGAJI LOCAL GOVERNMENT ACCOUNTS

We have audited the 2019 Accounts of BirninMagaji Local Government Council set out on page 8 - 22 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 6.

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 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

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 BirninMagajiLocal Government of Zamfara State for the year ended and the Financial position as at 31st December, 2019 and of its surplus of income over expenditure and cash flow statement for the year ended on that date.



Alh. Abubakar Danmaliki CNA

Auditor General
(Local Government)

1.0 ACCOUNT 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, 2019

ANNUAL BUDGET 2019 N	NOTES	ACTUAL 2019 N	ACTUAL 2018 N
CashFlows from Operating Activities:			
Receipts:			
1,977,343,050	1	1,669,939,108	1,830,861,632
391,472,360		408,703,213	381,477,105
-		673,405,729	1,108,852,825
-	2	829,756,061	400,655,923
-	3	2,264,718	204,113,401
2,368,815,410		3,584,068,829	3,925,960,885
Sub-Total- Statutory Allocation			
-	4	1,466,762	-
29,129,070	4	437,159	44,334,769
-	4	-	-
-	4	-	-
65,526,250	4	8,206,480	15,993,377
-	4	2,567,359	-
11,350,000	4	-	-
12,360,000	4	5,966,630	24,163,623
-	4	-	-
2,000,000	4	642,890	7,658,165
-	4	-	-
2,000,000	4	746,221	8,986,820
-	4	577,584	-
122,365,320	4	20,611,084	101,136,754
Sub-Total-Independent Revenue			
Other Revenue Sources of the L/Govt.			
2,491,180,730		3,604,679,914	4,027,097,639
Total Receipts			



BIRNIN MAGAJI LOCAL GOVERNMENT

ANNUAL BUDGET 2019 N	NOTE	ACTUAL 2019 N	ACTUAL 2018 N
Payments:			
352,032,790	5	343,597,636	310,517,817
430,916,900	6	557,290,641	910,815,345
414,583,150	7	482,590,867	384,703,621
103,972,600		98,611,432	6,725,921
		Subvention to Parastatals	
		Other Operating Activities	
-		119,481,209	-
-	8	140,190,955	2,050,920,088
	9	138,763,298	-
		1,880,526,037	3,663,682,793
1,301,505,440			
1,189,675,290		1,724,153,877	363,414,846
Net Cash Flow from Operating Activities			
CashFlows from Investment Activities:			
666,578,220	10	350,402,319	57,244,482
722,097,070	10	269,147,348	456,300,300
643,000,000	10	890,442,618	175,049,103
		Capital Expenditure: Funded from Aids and Grants:	
2,031,675,290		1,509,992,285	688,593,884
Net Cash Flow from Investment Activities:			
CashFlows from Financing Activities:			
1,000,000,000	11	-	717,420,262
		Proceeds from Aids and Grants	
		Proceeds from External Loan	
		Proceeds from Internal Loans: FGN/Treasury B.:	
(158,000,000)		(94,383,562)	(404,084,515)
		Proceeds of Loans from Other Funds	
		Repayment of External Loans (Including Servicing)	
		Repayment of FGN/Treasury Bonds	
		Repayment of Loans from Other Funds	
842,000,000		(94,383,562)	313,335,747
Net Cash Flows from Financing Activities:			



Director of finance and supply

BIRNIN MAGAJI LOCAL GOVERNMENT

ANNUAL BUDGET 2019 N	NOTE	ACTUAL 2019	ACTUAL 2018 N
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	119,778,030	(11,843,291)
	Cash & Its Equivalent as at 1st January	13,502,875	25,346,166
	Cash & Its Equivalent as at 31st December	133,280,904	13,502,875



Director of finance and supply

BIRNIN MAGAJI LOCAL GOVERNMENT

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2019

	NOTE	ACTUAL 2019 N	ACTUAL 2018 N
ASSETS:-			
Liquid Assets:-			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	12	109,541,691	853,847
- Cash Balance of Trust & Other Funds of the LGC		-	717,420,262
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	13	23,739,213	12,649,028
TOTAL LIQUID ASSETS		133,280,904	730,923,137
Investments and Other Cash Assets:			
Local Government Investments	14	91,842,143	91,842,143
Imprest			
Advances	15	166,612,505	47,131,296
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		258,454,648	138,973,439
TOTAL ASSETS		391,735,552	869,896,576



Director of finance and supply

BIRNIN MAGAJI LOCAL GOVERNMENT

	NOTE	ACTUAL 2019 N	ACTUAL 2018 N
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund	16	133,280,904	13,502,875
Capital Development Fund			
Trust & Other Public Funds		234,715,434	126,324,411
TOTAL PUBLIC FUNDS		367,996,339	139,827,286
<u>EXTERNAL AND INTERNAL LOANS</u>			
External Loans: LGC		-	717,420,262
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		-	717,420,262
<u>OTHER LIABILITIES</u>			
Deposits:-	17	23,739,213	12,649,028
TOTAL LIABILITIES		391,735,552	869,896,576



Director of finance and supply

BIRNIN MAGAJI LOCAL GOVERNMENT

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2019

ACTUAL 2018	NOTES	ACTUAL 2019	FINAL BUDGET 2019	INITIAL/ORIGINAL BUDGET 2019	SUPPLEMENTARY BUDGET 2019	VARIANCE ON FINAL BUDGET 2019
N	N	N	N	N	N	%
25,346,166		13,502,875				
Opening Balance:						
ADD: REVENUE						
1,830,861,632	1	1,669,939,108	1,977,343,050	1,977,343,050		84
381,477,105		408,703,213	391,472,360	391,472,360		104
1,108,852,825		673,405,729	-	-		
Value Added Tax Allocation						
Excess Paris Club Refund						
400,655,923	2	829,756,061	-	-		
204,113,401	3	2,264,718	-	-		
Transfer from Zamfara State Government (FAAC)						
Transfer from other Government Agencies						
Other Transfers						
3,951,307,051		3,597,571,704	2,368,815,410	2,368,815,410	-	152
Sub-Total-Statutory Allocation						
-	4	1,466,762	-	-		
Direct Taxes/Rates						
44,334,769	4	437,159	29,129,070	29,129,070		2
Licences						
-	4	-	-	-		
Mining Rents						
-	4	-	-	-		
Royalties						
15,993,377	4	8,206,480	65,526,250	65,526,250		13
Fees						
-	4	2,567,359	-	-		
Fines						
-	4	-	11,350,000	11,350,000		
Sales						
24,163,623	4	5,966,630	12,360,000	12,360,000		48
Earnings						
-	4	-	-	-		
Sales/Rent of Government Buildings						
7,658,165	4	642,890	2,000,000	2,000,000		32
Sales/Rent on Lands and Others						
-	4	-	-	-		
Repayments- General						
8,986,820	4	-	2,000,000	2,000,000		
Investment income						
-	4	746,221	-	-		
Interest Earned						
-	4	577,584	-	-		
Re-Imbursement/Miscellaneous Receipt						
101,136,754		20,611,084	122,365,320	122,365,320	-	17
Sub-Total-Independent Revenue						
Other Revenue Sources of the L/Govt.						
4,052,443,805		3,618,182,789	2,491,180,730	2,491,180,730	-	145
TOTAL REVENUE						



Director of finance and supply

BIRNIN MAGAJI LOCAL GOVERNMENT

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2019

ACTUAL 2018 N	NOTES	ACTUAL 2019 N	FINAL BUDGET 2019 N	INITIAL/ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	PERF. ON TOTAL %
	Opening Balance:					159
(15,323,503)	Transfer from Consolidated Revenue Fund:	1,643,273,190	1,031,675,290	1,031,675,290		-
	Aid and Grants					
717,420,262	External Loans: LGC	-	1,000,000,000	1,000,000,000		-
	LGC Bonds & Treasury Bonds					
	Nigerian Treasury Bills (NTB)					
	Development Loan Stock					
	Other Internal Loans (Promissory Notes)					
	Internal Loans from Other Funds					
702,096,759	TOTAL REVENUE AVAILABLE:	1,643,273,190	2,031,675,290	2,031,675,290	-	81
	LESS: CAPITAL EXPENDITURE:					
57,244,482	Capital Expenditure: Administrative Sector:	350,402,319	666,578,220	666,578,220		190
456,300,300	Capital Expenditure: Economic Sector:	269,147,348	722,097,070	722,097,070		268
175,049,103	Capital Expenditure: Social Service Sector:	890,442,618	643,000,000	643,000,000		72
	Capital Expenditure: Funded from Aids and Grants:					
688,593,884	TOTAL CAPITAL EXPENDITURE	1,509,992,285	2,031,675,290	2,031,675,290	-	135
	Intangible Assets					
13,502,875	CLOSING BALANCE	133,280,904	-	-	-	-



Director of finance and supply

BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2019

NOTES	ACTUAL 2019 N	ACTUAL 2018 N	BUDGET 2019 N	VARIANCE 2019 N
1				
STATUTORY ALLOCATION				
- Statutory Allocation	1,599,418,160	1,651,626,801	1,973,914,130	(374,495,970)
- Excess Crude Oil		8,999,507	3,428,920	(3,428,920)
- Non-Oil Revenue :-		170,235,324		-
- Share of Exchange Gains Difference	2,672,961			2,672,961
- Share of Forex Equalization	42,923,845			42,923,845
- Share of Excess Bank Charges Recovered	3,802,897			3,802,897
- Share of Additional Funds from NNPC	2,381,194			2,381,194
- Share of Goods and Valuable Consideration	16,668,357			16,668,357
- Share of Solid Minerals	2,071,694			2,071,694
	1,669,939,108	1,830,861,632	1,977,343,050	(307,403,942)
2				
TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
- Accountant General (MOF) FAAC Account	484,229,323	297,320,824		484,229,323
- University Special Project	339,068,295	103,335,099		339,068,295
- Advert Revenue Account MLGCA	6,458,444			6,458,444
	829,756,061	400,655,923	-	829,756,061
3				
OTHER TRANSFERS				
- Habib Engineering Nig. Ltd		10,360,089		-
- Namuduka Ventures Ltd		193,753,311		-
- Akuba Global Investment Ltd	2,260,455			2,260,455
- Sa'adu Ibrahim	4,263			4,263
	2,264,718	204,113,401	-	2,264,718



Director of finance and supply

BIRNIN MAGAJI LOCAL GOVERNMENT

	ACTUAL 2019 N	ACTUAL 2018 N	BUDGET 2019 N	VARIANCE 2019 N
DETAILS				
INDEPENDENT REVENUE (IGR)				
- Direct Taxes/Rates	1,466,762			1,466,762
- Licences	437,159	44,334,769	29,129,070	(28,691,911)
- Mining Rents				-
- Royalties				-
- Fees	8,206,480	15,993,377	65,526,250	(57,319,770)
- Fines	2,567,359			2,567,359
- Sales		11,350,000	11,350,000	(11,350,000)
- Earnings	5,966,630	24,163,623	12,360,000	(6,393,371)
- Sales/Rent of Government Buildings				-
- Sales/Rent on Lands and Others	642,890	7,658,165	2,000,000	(1,357,110)
- Repayments- General				-
- Investment income			2,000,000	(2,000,000)
- Interest Earned	746,221	8,986,820	2,000,000	746,221
- Re-imbusement/Miscellaneous Receipt	577,584			577,584
	20,611,084	101,136,754	122,365,320	(101,754,236)
PERSONNEL COST				
- Admin & General Services	8,115,362	55,346,113		(5,390,432)
- Office of the Chairman	4,313,660		2,724,930	(1,754,480)
- Office of the Vice Chairman	3,793,932		2,559,180	(1,366,032)
- Office of the Secretary	34,640,976		2,427,900	(11,838,676)
- The Council	48,980,359	34,461,336	22,802,300	(11,877,199)
- Personnel Management	20,912,764		37,103,160	12,443,346
- Finance & Supply	25,090,672	23,746,218	33,356,110	6,790,588
- Social Development	116,514,598	27,614,830	31,881,260	10,454,502
- Health Services	19,582,715	118,914,740	126,969,100	12,545,475
- Agric and Natural Resources	21,797,065	21,017,850	32,128,190	5,701,595
- Works & Housing	25,920,000	29,416,730	27,498,660	6,662,000
- Traditional Offices	13,935,533		32,582,000	(13,935,533)
- Local Government Leave Grand	343,597,636	310,517,817	352,032,790	22,370,687

NOTES
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Director of finance and supply

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BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	ACTUAL 2019 N	ACTUAL 2018 N	BUDGET 2019 N	VARIANCE 2019 N
6				
OVERHEAD COST				
- Office of the Chairman	31,461,000	66,848,607	26,510,000	(4,951,000)
- Office of the Vice Chairman	9,500,000		9,500,000	-
- Office of the Secretary	16,800,000	28,934,046	11,027,900	(5,772,100)
- The Council	24,000,000	94,002,686	57,279,000	33,279,000
- Personnel Management	186,190,135	248,231,463	33,000,000	(153,190,135)
- Finance & Supply	60,490,500	176,803,648	42,100,000	(18,390,500)
- Social Development	198,055,706	129,086,172	110,000,000	(88,055,706)
- Health Services	15,827,000	66,517,607	101,500,000	85,673,000
- Agric and Natural Resources	10,516,100	21,543,474	14,000,000	3,483,900
- Works & Housing	2,800,000	51,159,186	22,000,000	19,200,000
- Traditional Offices	1,650,200	27,688,457	4,000,000	2,349,800
- Miscellaneous				
	557,290,641	910,815,345	430,916,900	(126,373,741)

NOTES	ACTUAL 2019 N	ACTUAL 2018 N	BUDGET 2019 N	VARIANCE 2019 N
7				
CONSOLIDATED REVENUE FUND CHARGES				
- Primary School Teachers Salary	170,130,279	148,874,942	153,341,190	(16,789,089)
- Training Fund	15,994,182	16,516,268	5,505,400	(10,488,782)
- Contribution to Emirate Council	79,970,908	82,581,340	28,000,000	(51,970,908)
- Contribution to Pension Funds	85,714,286	86,478,571	58,000,000	(27,714,286)
- Common Services	31,988,363	33,032,536	16,000,000	(15,988,363)
- Agency for Mass Education Salary	18,690,802	17,219,964	17,736,560	(954,242)
- Contribution to Emirate Councils Security	15,000,000		36,000,000	21,000,000
- Contribution to State Electoral Commission (ZASIEC)	65,102,047		100,000,000	34,897,953
	482,590,867	384,703,621	414,583,150	(68,007,717)



Director of finance and supply

BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	ACTUAL 2019 N	ACTUAL 2018 N	BUDGET 2019 N	VARIANCE 2019 N
8	DETAILS			
	OTHER TRANSFERS TO GOVERNMENT AGENCIES:			
		71,042,881	437,329,479	(71,042,881)
			378,054,039	-
			534,959,558	-
		45,209,106	319,528,833	(45,209,106)
			381,048,179	-
		1,395,024		(1,395,024)
		1,115,373		(1,115,373)
		21,428,571		(21,428,571)
	140,190,955	2,050,920,088	-	(140,190,955)
9	TRANSFERS TO OTHERS:			
		7,142,857		(7,142,857)
		87,188,990		(87,188,990)
		32,936,429		(32,936,429)
		2,500,000		(2,500,000)
		987,950		(987,950)
		535,714		(535,714)
		7,142,857		(7,142,857)
		328,500		(328,500)
	138,763,298	-	-	(138,763,298)



Director of finance and supply

BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES
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DETAILS

CAPITAL EXPENDITURE:

ADMINISTRATIVE SECTOR

- Purchase of Fixed Assets	327,200,000	22,740,929	536,180,560	208,980,560
- Construction/Provision of Fixed Assets	-	34,478,653	117,397,660	117,397,660
- Rehabilitation/Repairs of Fixed Assets	23,202,319	24,900	13,000,000	(10,202,319)
- Preservation of Environment	-	-	-	-
	350,402,319	57,244,482	666,578,220	316,175,901

ECONOMIC SECTOR

- Purchase of Fixed Assets	59,646,857	22,910,628	102,097,070	42,450,213
- Construction/Provision of Fixed Assets	202,342,133	308,868,159	500,000,000	297,657,867
- Rehabilitation/Repairs of Fixed Assets	7,158,357	124,521,513	110,000,000	102,841,643
- Preservation of Environment	-	-	10,000,000	10,000,000
	269,147,348	456,300,300	722,097,070	452,949,722

SOCIAL SECTOR

- Purchase of Fixed Assets	13,552,971	953,720	78,000,000	64,447,029
- Construction/Provision of Fixed Assets	874,625,397	168,822,126	395,000,000	(479,625,397)
- Rehabilitation/Repairs of Fixed Assets	2,264,250	5,273,257	165,000,000	162,735,750
- Preservation of Environment	-	-	5,000,000	5,000,000
- Supplementary Estimate	-	-	-	-
	890,442,618	175,049,103	643,000,000	(247,442,618)

TOTAL CAPITAL EXPENDITURE BY SECTOR

	1,509,992,285	688,593,884	2,031,675,290	521,683,005
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Director of finance and supply

BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	ACTUAL 2019 N	ACTUAL 2018 N	BUDGET 2019 N	VARIANCE 2019 N
11	DETAILS			
11	PROCEEDS FROM LOANS/OTHER BORROWINGS:			
		717,420,262	1,000,000,000	1,000,000,000
		717,420,262	1,000,000,000	1,000,000,000
12	OTHER BANKS OF THE TREASURY:			
	87,985			
	7,806,576	853,847		
	101,647,130			
	109,541,691	853,847		
13	CASH HELD BY DEPARTMENT & AGENCIES:			
	- Cash at Hand with MLGCA (JAAC 1)			
	63,863	3,965,268		
	12,906			
	76,769	3,965,268		
	- Cash at Hand with MLGCA (Salary)			
	244,068	97,821		
	1,894,919			
	5,944,994			
	8,083,981	97,821		
	- Cash at Hand with MLGCA (Dev. Sarving)			
	1,331	8,585,939		
	6,671,277			
	8,632,074			
	15,304,682	8,585,939		
	- Cash at Hand with MLGCA (Advert Revenue Account)			
	273,780			
	273,780			
	23,739,213	12,649,028		



Director of finance and supply

BIRNIN MAGAJI LOCAL GOVERNMENT

VARIANCE
2019
N

BUDGET
2019
N

ACTUAL
2018
N

ACTUAL
2019
N

NOTES

14

DETAILS

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	
	91,842,143	91,842,143	

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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	
Loan to Zamfara State Government (Sub-Treasury)	119,481,209		
	166,612,505	47,131,296	

Director of finance and supply

BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2019 N	ACTUAL 2018 N
16	CONSOLIDATED REVENUE FUNDS		
	- Opening Balance	13,502,875	25,346,166
	- Revenue	3,604,679,914	4,744,517,901
		3,618,182,789	4,769,864,067
	- Less		
	- Expenditure	3,484,901,884	4,756,361,192
	- Closing Balance	133,280,904	13,502,875
17	DEPOSITS		
	- Cash at Hand with MLGCA (JAAC 1)	76,769	3,965,268
	- Cash at Hand with MLGCA (Salary)	8,083,981	97,821
	- Cash at Hand with MLGCA (Dev. Saving)	15,304,682	8,585,939
	- Cash at Hand with MLGCA (Advert Revenue Account)	273,780	-
		23,739,213	12,649,028



Director of finance and supply

KALRA NAMOOA BRANCH

Plot 10, Road, Bauchi State, Birnin Magaji, Zamfara State
Telephone: 09132114211
Website: www.firstbanknigeria.com

June 26, 2020

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

Dear Sir,
CERTIFICATE OF BALANCE AS AT DECEMBER 31, 2019. REVENUE ACCOUNT BIRNIN MAGAJI LOCAL
GOVERNMENT

We write to confirm that Revenue Account Birnin Magaji Local Government Number 2000443036 has the sum
of Eighty-Seven Thousand Nine Hundred and Eighty-Five Naira Eighteen Kobo Only (87,985.18) as at December
31, 2019.

We Humbly appreciate your patronage and continuous confidence on us.

Thank you.
Yours faithfully,
For: FIRST BANK OF NIGERIA LTD


Authorized Signatory


Authorized Signatory



United Bank for Africa

No2, Canteen Road,
Gusau, Zamfara state.

10th June-2020

The Executive Chairman,
Birnin Magaji Government,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON BIRNIN MAGAJI LOCAL GOVERNMENT ACCOUNT

We write to confirm that **BIRNIN MAGAJI LOCAL GOVERNMENT** account number 1018820974 had the sum of Seven Million Eight Hundred And Six Thousand Five Hundred And Seventy Five Naira Seventy Eight Kobo Only. **(N7,806,575.78cr)** as at 31st December 2019.

We hereby confirm this certificate of balance as appended below for your further action

Yours Faithfully,

For: United Bank for Africa PLC

FRED NDAGANA
Authorized Signatory

ASMAU SABO
Authorized Signatory

United Bank for Africa PLC, RC No. 2457 UBA House, 37 Marina Lagos

www.ubagroup.com

June 08, 2020

The Chairman,
Birni Magaji Local Government Council,
Birni Magaji,
Zamfara State.

**CERTIFICATE OF BALANCE ON BIRNI MAGAJI LOCAL GOVERNMENT
COUNCIL ACCOUNT**

We write to confirm that Birni Magaji Local Government Council Account number 56800000770 has the sum of One Hundred and One Million, Six Hundred Forty-Seven Thousand, One Hundred Thirty Naira Twenty-One kobo only (N101,647,130.21) as at December 31, 2019.

Your patronage and continuous confidence on us is highly appreciated.

Thank you.

Yours faithfully,

For: **FIDELITY BANK PLC**



AUTHORIZED SIGNATORY



AUTHORIZED SIGNATORY

www.fidelitybank.ng

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

Mr. Ernest C. **Ebi** MFR, FCIB (Chairman), Mr. Alex C. **Ojukwu** (Non-Executive Director), Mr. Michael E. **Okoko** (Non-Executive Director),
Otunba Sani **Adetu** (Independent Director), Chief Charles C. **Umolu** (Non-Executive Director), Pastor Kings C. **Akums** (Non-Executive
Director), Chidi B. **Agbapu** (Non-Executive Director), Mr. Inamdi **Okonkwo** (Managing Director/CEO), Mr. Mohammed **Balarabe** (Deputy
Managing Director), Mrs. Chijoke **Ugochukwu** (Executive Director), Mrs. Aku **Odinkemelu** (Executive Director), Mrs. Nnaka C. **Onyeali-Ikeje**
(Executive Director)

July 15, 2020

**The Honorable Commissioner,
Ministry for local Government and Chieftance Affairs
Gusau,
Zamfara State.**

CERTIFICATE OF BALANCE ON ZAMFARA STATE JACC ACCOUNT

We write to confirm that Zamfara State JACC Account number 5670000027 had the sum of N199,832.01 (One Hundred and Ninety-Nine Thousand Eight Hundred and Thirty two Naira One Kobo Only) as at December 31, 2019.

Your patronage and continues confidence on us is highly appreciated.

Thank you.

Yours Faithfully,

For: **FIDELITY BANK PLC**



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www.fidelitybank.ng

Fidelity Bank Plc
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Mr. Ernest C. Ebi MFR, FCIB (Chairman), Mr. Alex C. Ojukwu (Non-Executive Director), Mr. Michael E. Okete (Non-Executive Director), Otunba Seni Adetu (Independent Director), Chief Charles C. Umolu (Non-Executive Director), Pastor Kings C. Akuma (Non-Executive Director), Chidi B. Agbapu (Non-Executive Director), Mr. Niamdi Okonkwo (Managing Director/CEO), Mr. Mohammed Balazabe (Deputy Managing Director), Mrs. Chijioke Ugochukwu (Executive Director), Mrs. Aku Odinkemelu (Executive Director), Mrs. Nnoka C. Onyiah-Ikpe (Executive Director)

No 1, Govt House Road,
Gusau, Zamfara state.
01st Sept 2020

The Ministry for local govt,
Chieftaincy Affairs,
Bye-Pass Road'
Gusau.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1018795827

We write to confirm that ZAMFARA STATE LOCAL GOVTS SALARY ACCOUNT 1016293903 had the sum of Three million, seven hundred and seventy nine thousand, forty six naira, sixty six kobo only. **(N3,779,046.66cr)** as at 31st dec 2019.

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


ABDUSALAM SANI
Authorized Signatory


HAFEES IBRAHEEM
Authorized Signatory

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

Tony O. Bumelu CON (Chairman); Amb. Joe Keji DOB (Vice-Chairman); Kennedy Uzoka (GMD/CEO);
Victor Osadolor (Deputy Managing Director); Executive Directors: Dan Okeke, Emeka Iweriebor, Oliver Akiwuba, Ayobu A. Liadi,
Ibrahim A. Puri, Uche Ike, Chukwuma Nwaka, Non Executive Directors: Russ Adajiwelime, Ebojke K. Aboukizad, Yahaya Zekere,
Kola Jamodu (CFR), Jidefara A. Faki, Asekunle Olumide (DON), Owanari Duke, Samuel Ori (FOA)
www.ubagroup.com

No1, Govt House Road,
Gusau, Zamfara state.
11th August 2020

The Ministry for local govt,
Chieftaincy Affairs,
Bye-Pass Road'
Gusau.

Dear Sir,

CERTIFICATE OF BALANCE ON ZAMFARA STATE LOCAL GOVTS SALARY ACCOUNT

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

We write to confirm that ZAMFARA STATE LOCAL GOVTS SALARY ACCOUNT 1004421747 had the sum of twenty nine million, three hundred and forty thousand, one hundred and eighty seven naira, twelve kobo only. **(N29,340,187.12cr)** as at 31th dec 2019.

Yours Faithfully,

For: United Bank for Africa PLC


ABDULSALAM SANI
Authorized Signatory


HAFES IBRAHEEM
Authorized Signatory

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

Tony O. Blumelu CON (Chairman). Amb. Joe Keshi OON (Vice Chairman). Kennedy Uzoko (GMD/CEO). Victor Osadolor (Deputy Managing Director). Executive Directors: Dan Okake, Emeke Iweriebor, Oliver Alavrusa, Kyenya A. Umo. Ibrahim A. Puri, Uche Ike, Chukwura Nweke. Non Executive Directors: Rose Ada Okwechimo, Foluke K. Abdulrazak, Yemiwa Zaki, Kola Jamodu (CFR), Ja'afaru A. Paki, Adekunle Olumide (OON), Owanira Duke, Samuel Oriji (FCA).

www.ubagroup.com

August 11, 2020

The Commissioner,
Ministry For Local Govt. and Chieftaincy Affairs
Gusau,
Zamfara State.

CERTIFICATE OF BALANCE ON ZAMFARA STATE LOCAL GOVERNMENT SALARY ACCOUNT.

We write to confirm that ZAMFARA STATE LOCAL GOVERNMENT SALARY ACCT number 5680000842 Has the sum of N92,049,949.97CR (Ninety Two Million, Forty Nine Thousand Nine Hundred and Forty Nine Naira Ninety Seven Kobo) As at December 31, 2019

Your patronage and continue confidence on us is highly appreciated.
Yours faithfully,

For: **FIDELITY BANK PLC**



AUTHORIZED SIGNATORY



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www.fidelitybank.ng

Fidelity Bank Plc
12, Government House,
Gusau, Zamfara, Nigeria
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info@fidelitybank.ng

Mr. Ernest C. **Ebi** MFR, FCIB (Chairman), Mr. Alex C. **Ojukwu** (Non-Executive Director) Mr. Michael E. **Okoko** (Non-Executive Director),
Otunba Seri **Adetu** (Independent Director), Chief Charles C. **Umolu** (Non-Executive Director), Pastor Kings C. **Akuma** (Non-Executive
Director), Chidi B. **Agbapu** (Non-Executive Director), Mr. Nnamdi **Okonkwo** (Managing Director/CEO), Mr. Mohammed **Balarabe** (Deputy
Managing Director), Mrs. Chijoke **Ugochukwu** (Executive Director), Mrs. Aku **Odinkemelo** (Executive Director), Mrs. Nneka C. **Onyiah-Ikpe**
(Executive Director)



July 15, 2020

The Honourable Commissioner,
Ministry for Local Government & Chieftaincy Affairs,
Bye-Pass Road, Gusau,
Zamfara State.

RE: CERTIFICATE OF BALANCE ON DEVELOPMENT SAVINGS ACCOUNT

We write to confirm that the Development Savings Account with us has account number **5900009176** and convey the balances on the account in reference as follows:

The account has the balance of **N103,295,420.87** (One Hundred & Three Million, Two Hundred & Ninety-Five Thousand, Four Hundred & Twenty Naira, Eighty-Seven Kobo) as at December 31, 2019.

We highly appreciate your patronage and continuous confidence in us and assure you of prompt, effective and efficient service delivery at all times.

Yours Faithfully,
For: HERITAGE BANK PLC

AUTHORISED SIGNATORY

AUTHORISED SIGNATORY

Heritage Bank Plc RC No: 129460
Plot 292B, Ajose Adigun Street, Victoria Island, Lagos
01 2349500, 01 4329500

www.hb.ng
info@hb.ng

Heritage Bank Plc is a member of the Federal Reserve Bank of Nigeria (FRBN) and is licensed to carry out all banking operations under the supervision of the Central Bank of Nigeria (CBN).

July 2, 2020

The Honorable Commissioner,
Ministry for Local Government and Chieftaincy Affairs,
Gusau,
Zamfara State.

CERTIFICATE OF BALANCE ON DEVELOPMENT SAVINGS ACCOUNT

We write to confirm that Development Savings Account number 5030029547 has the sum of One Hundred Thirty-Three Million, Six Hundred Fifty-Five Thousand, Six Hundred Forty Naira, Forty-Three kobo only (N133,655,640.43) as at December 31, 2019.

Your patronage and continuous confidence on us is highly appreciated.

Yours faithfully,

For: **FIDELITY BANK PLC**



07/2020
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www.fidelitybank.ng

Fidelity Bank Plc
12, Government House,
Gusau, Zamfara, Nigeria
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+234 0114485252
info@fidelitybank.ng

Mr. Ernest C. **Ibi** MFR, FCB (Chairman), Mr. Alex C. **Ojukwu** (Non-Executive Director), Mr. Michael E. **Okeke** (Non-Executive Director),
Otunba Sen. **Adetu** (Independent Director), Chief Charles C. **Umolu** (Non-Executive Director), Pastor Kings C. **Akama** (Non-Executive
Director), Chidi B. **Agbapu** (Non-Executive Director), Mr. Anandi **Okonkwo** (Managing Director/CEO), Mr. Mohammed **Balarabe** (Deputy
Managing Director), Mrs. Chijoke **Ugochukwu** (Executive Director), Mrs. Aku **Gurikemelu** (Executive Director), Mrs. Nneka C. **Onyiah-Ikeje**
(Executive Director)

No1, Govt House Road,
Gusau, Zamfara state.
01st Sept, 2020

The Ministry for local govt,
Chieftaincy Affairs,
Bye-Pass Road'
Gusau.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1016293903

We write to confirm that ADVERT REVENUE ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY ACCOUNT 1016293903 had the sum of Four million, two hundred and thirty nine thousand, one hundred and five naira , ninety one kobo only. **(N4,239,105.91cr)** as at 31st dec 2019.

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



ABDULSALAM SANI
Authorized Signatory



HAFEEES IBRAHEEM
Authorized Signatory

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

Tony O. Eumelo CON (Chairman), Amb. Jide Yelori DOR (Vice Chairman), Kennedy Udo (CMD/CEO), Victor Osadolor (Deputy Managing Director), Executive Director: Dan Oshaka, Eneke Iwasibat, Oluwalabi Ayika A. Uddi, Ibrahim A. Puri, Uche Ika, Chukwuma Nwaka, Non Executive Director: Rose Ada Okwuehime, Foluke S. Abajobir, Tahirya Zakari, Kola Jamodu (CFR), Jafaratu A. Pate, Adekunle Olumide (CON), Owanish Oluke, Sammi Olu (PCA)

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