



**ZAMFARA STATE OF NIGERIA**  
**BIRNIN MAGAJI LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*



**His Excellency,**

**HON. DR. BELLO MOHAMMED, MON**

**(Matawallen Maradun, Barden Kasar Hausa, Shattiman Daular Usmaniyya)**

**Executive Governor, Zamfara State**



**ZAMFARA STATE OF NIGERIA**  
**BIRNIN MAGAJI LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*



**HON. KABIRU LADAN MAIGORO**

**Sole Administrator**

*Birnin Magaji Local Government, Zamfara State*



**BIRNIN MAGAJI LOCAL GOVERNMENT ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

<b>CONTENTS</b>	<b>PAGES</b>
SOLE ADMINISTRATOR'S REPORT	2
FINANCE DIRECTOR'S REPORT	3
AUDITOR'S GENERAL CERTIFICATION	4
ACCOUNTING POLICIES	5
CASH FLOW STATEMENT	6-8
STATEMENT OF ASSETS AND LIABILITIES	9-10
STATEMENT OF CONSOLIDATED REVENUE FUND	11-12
STATEMENT OF CAPITAL DEVELOPMENT FUND	13
NOTES TO THE ACCOUNTS	14-21
CERTIFICATES OF BANK BALANCES	22-35





# **BIRNIN MAGAJI LOCAL GOVERNMENT**

## **ZAMFARA STATE OF NIGERIA**



**OFFICE ADDRESS:**  
Birnin Magaji Local Government,  
Secretariat Birnin Magaji  
Zamfara State.

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

Your Ref: \_\_\_\_\_

Date: **9<sup>th</sup> September, 2022**

### **SOLE ADMINISTRATOR'S REPORT**

The Annual Financial Report for the fiscal year 2021 contains a report of the financial operations and the Financial Statements of the Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive summary of the financial position and operation of the Local Government.

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

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

The Statements of the Local Government for the fiscal year 2021 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 31<sup>st</sup> December, 2021 are hereby recommended for public use.

**Hon. Kabiru Ladan Maigoro**  
Sole Administrator.

*All Correspondence Should Be Addressed To The Sole Administrator*





# **BIRNIN MAGAJI LOCAL GOVERNMENT**

## **ZAMFARA STATE OF NIGERIA**



**OFFICE ADDRESS:**  
Birnin Magaji Local Government,  
Secretariat Birnin Magaji  
Zamfara State.

Our Ref: **BMJ/AA/VOL.I/127**

Your Ref: \_\_\_\_\_

Date: **9<sup>th</sup> September, 2022**

### **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 6-35 for the year ended 31<sup>st</sup> December, 2021 under Historical Cost Convention and in accordance with International Public Sector Accounting Standard (IPSAS CASH).

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

The accounts which are prepared in accordance with the provision of the Finance (Control and Management) Act 1958 as amended reflect the true Financial Position of the Local Government and its operations for the year ended 31<sup>st</sup> December, 2021.

The efforts of all staffers of the Department and other related Departments in the Local Government are worthy of mention and recognition in the compilation of this annual financial report.

.....  
**Alh. Auwalu Bawa B/Magaji**  
Director Finance & Supply



*All Correspondence Should Be Addressed To The Sole Administrator*



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

LGA/AA/VOL.II/169

20<sup>th</sup> September, 2022

**AUDITOR'S GENERAL CERTIFICATION**  
**BIRNIN MAGAJI LOCAL GOVERNMENT ACCOUNTS**

We have audited the 2021 Accounts of Birnin Magaji Local Government Council set out on page 6-35 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 5.

**DIRECTOR OF FINANCE AND AUDITOR GENERAL FOR LOCAL GOVERNMENT RESPONSIBILITIES**


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

**BASIS OF OPINION**

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

**OPINION**

In my opinion, subject to the observation/comments contained in my report, the statements give a true and fair view of the financial transaction of Birnin Magaji Local Government of Zamfara State for the year ended and the financial position as at 31<sup>st</sup> December, 2021 and of its surplus of income over expenditure and cash flow statement for the year ended on that date.

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





## **1.0 ACCOUNTING POLICIES**

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

### **1.1 ACCOUNTING CONVENTION**

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

### **1.2 BASIS OF ACCOUNTING**

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

### **1.3 RECEIPTS**

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

### **1.4 PAYMENTS**

These are recurrent and capital cash outflows made during the financial year and are categorized by sector in the statement of cash and payments.

Payments for purchase of items of capital nature (PPE) are expensed in the year in which the item has been purchased. It is disclosed under capital payments. Investments in PPEs are also treated in the same way as capital purchases.

### **1.5 LOAN REPAYMENTS**

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

### **1.6 INVESTMENTS**

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

### **1.7 ADVANCES**

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





## BIRNIN MAGAJI LOCAL GOVERNMENT

### CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2021

ANNUAL BUDGET 2021 ₦		NOTES	ACTUAL 2021 ₦	ACTUAL 2020 ₦
	<b>CashFlows from Operating Activities:</b>			
	<b>Receipts:</b>			
1,518,505,900	Statutory Allocation	1	1,334,657,635	1,316,620,237
472,186,680	Value Added Tax (VAT)		690,662,232	498,082,586
	- Excess Paris Club Refund		-	-
	- Other Receipts	2	154,854,423	158,805,851
	Transfer from other Government Agencies	3	-	16,146,109
	Other Transfers	4	38,750,662	66,176,911
<b>1,990,692,580</b>	<b>Sub-Total- Statutory Allocation</b>		<b>2,218,924,953</b>	<b>2,055,831,695</b>
	<b>Independent Revenue (IGR)</b>			
	- Direct Taxes	5	-	-
	- Rates	5	14,135,400	12,951,000
30,910,100	Licences	5	12,150,700	1,680,000
	- Mining Rents	5	-	-
	- Royalties	5	-	-
30,100,160	Fees	5	320,000	20,877,500
	- Fines	5	1,175,000	7,861,200
600,000	Sales	5	-	-
6,939,240	Earnings	5	21,708,861	20,085,416
	- Sales/Rent of Government Buildings	5	-	-
	- Sales/Rent on Lands and Others	5	-	1,460,825
	- Repayments- General	5	-	-
	- Investment income	5	-	-
	- Interest Earned	5	-	-
	- Re-Imbursement/Miscellaneous Receipt	5	-	-
<b>68,549,500</b>	<b>Sub-Total-Independent Revenue</b>		<b>49,489,961</b>	<b>64,915,941</b>
	Other Revenue Sources of the L/Govt.			
<b>2,059,242,080</b>	<b>Total Receipts</b>		<b>2,268,414,914</b>	<b>2,120,747,636</b>

Director Finance and Supply



## BIRNIN MAGAJI LOCAL GOVERNMENT

ANNUAL BUDGET 2021 ₦		NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
	<b>Payments:</b>			
236,144,300	Personnel Costs (Incl.Salaries on CRF Charges):	6	232,539,560	295,123,044
456,442,780	Overhead Charges:	7	395,235,824	597,875,225
749,272,910	Consolidated Revenue Fund Charges	8	421,389,134	403,679,099
160,587,650	CRF Charges- Public debt charges	9	158,739,810	228,496,076
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	68,330,914	97,299,302
	Transfers to Others	11	8,525,146	29,544,624
<b>1,602,447,640</b>	<b>Total Payments</b>		<b>1,284,760,387</b>	<b>1,652,017,370</b>
<b>456,794,440</b>	<b>Net Cash Flow from Operating Activities</b>		<b>983,654,527</b>	<b>468,730,266</b>
	<b>CashFlows from Investment Activities:</b>			
135,000,000	Capital Expenditure: Administrative Sector:	12	90,397,468	747,775,021
745,000,000	Capital Expenditure: Economic Sector:	12	24,234,580	844,581,275
256,794,440	Capital Expenditure: Social Service Sector:	12	37,131,251	637,938,525
	Capital Expenditure: Funded from Aids and Grants:			
<b>1,136,794,440</b>	<b>Net Cash Flow from Investment Activities:</b>		<b>151,763,299</b>	<b>2,230,294,822</b>
	<b>CashFlows from Financing Activities:</b>			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	129,168,874	2,142,857,143
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shortterm Loan)	13	25,833,775	71,428,571
- 320,000,000	Repayment of External Loans (Including Servicing)	-	981,745,568	439,379,547
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction	-	55,182,325	26,508,334
	Repayment of Loans from Other Funds			
<b>680,000,000</b>	<b>Net Cash Flows from Financing Activities:</b>	-	<b>881,925,244</b>	<b>1,748,397,833</b>

Director Finance and Supply



## BIRNIN MAGAJI LOCAL GOVERNMENT

ANNUAL BUDGET 2021 ₦	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
<b>Movement in Other Cash Equivalent Accounts</b>			
(Increase)/Decrease in Investments			
Net (Increase)/Decrease in Other Cash Equipments			
<b>Total Cashflows from other cash equivalent Accounts</b>			
- Net Cash for the year	-	50,034,016	- 13,166,723
Cash & Its Equivalent as at 1st January		120,114,181	133,280,904
- Cash & Its Equivalent as at 31st December		<b>70,080,166</b>	<b>120,114,181</b>

Director Finance and Supply





## BIRNIN MAGAJI LOCAL GOVERNMENT

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

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
<b>ASSETS:-</b>			
<b>Liquid Assets:-</b>			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	189,042	7,845,732
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	69,891,124	112,268,449
<b>TOTAL LIQUID ASSETS</b>		<b>70,080,166</b>	<b>120,114,182</b>
<b>Investments and Other Cash Assets:</b>			
Local Government Investments	16	91,842,143	91,842,143
Imprest			
Advances	17	47,131,296	47,131,296
Revolving Loans Granted			
Intangible Assets			
<b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>		<b>138,973,439</b>	<b>138,973,439</b>
<b>TOTAL ASSETS</b>		<b>209,053,605</b>	<b>259,087,621</b>

Director Finance and Supply



## BIRNIN MAGAJI LOCAL GOVERNMENT

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
<b><u>LIABILITIES:-</u></b>			
<b><u>PUBLIC FUNDS</u></b>			
Consolidated Revenue Fund	18	70,080,166	120,114,181
Capital Development Fund			
Trust & Other Public Funds		69,082,315	26,704,990
<b><u>TOTAL PUBLIC FUNDS</u></b>		<b>139,162,481</b>	<b>146,819,171</b>
<b><u>EXTERNAL AND INTERNAL LOANS</u></b>			
External Loans: LGC			
LGC Bonds & Treasury Bonds			
Nigerian Treasury Bills (NTB)			
<u>Development Loan Stock</u>			
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds			
<b><u>TOTAL EXTERNAL AND INTERNAL LOANS</u></b>		<b>-</b>	<b>-</b>
<b><u>OTHER LIABILITIES</u></b>			
Deposits:-	19	69,891,124	112,268,449
<b><u>TOTAL LIABILITIES</u></b>		<b>209,053,605</b>	<b>259,087,621</b>

Director Finance and Supply



## BIRNIN MAGAJI LOCAL GOVERNMENT

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

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	VARIANCE ON FINAL BUDGET 2021 %
133,280,904	Opening Balance:	120,114,181				
	<b>ADD: REVENUE</b>					
1,316,620,237	Statutory Allocation	1,334,657,635	1,518,505,900	1,518,505,900		57
498,082,586	Value Added Tax Allocation	690,662,232	472,186,680	472,186,680		30
	Excess Paris Club Refund		-	-		-
158,805,851	Other Receipts	154,854,423	-	-		7
16,146,109	Transfer from other Government Agencies	-	-	-		-
66,176,911	Other Transfers	38,750,662	-	-		2
<b>2,189,112,599</b>	<b>Sub-Total-Statutory Allocation</b>	<b>2,339,039,134</b>	<b>1,990,692,580</b>	<b>1,990,692,580</b>	-	95
	<b>Independent Revenue (IGR)</b>					
	- Direct Taxes	-	-	-		-
12,951,000	Rates	14,135,400	-	-		29
1,680,000	Licences	12,150,700	30,910,100	30,910,100		25
	- Mining Rents	-	-	-		-
	- Royalties	-	-	-		-
20,877,500	Fees	320,000	30,100,160	30,100,160		1
7,861,200	Fines	1,175,000	-	-		2
	- Sales	-	600,000	600,000		-
20,085,416	Earnings	21,708,861	6,939,240	6,939,240		44
	- Sales/Rent of Government Buildings	-	-	-		-
1,460,825	Sales/Rent on Lands and Others	-	-	-		-
	- Repayments- General	-	-	-		-
	- Investment income	-	-	-		-
	- Interest Earned	-	-	-		-
	- Re-Imbursement/Miscellaneous Receipt	-	-	-		-
<b>64,915,941</b>	<b>Sub-Total-Independent Revenue</b>	<b>49,489,961</b>	<b>68,549,500</b>	<b>68,549,500</b>	-	100
	Other Revenue Sources of the L/Govt.					
<b>2,254,028,540</b>	<b>TOTAL REVENUE</b>	<b>2,388,529,095</b>	<b>2,059,242,080</b>	<b>2,059,242,080</b>	-	100

Director Finance and Supply





## BIRNIN MAGAJI LOCAL GOVERNMENT

ACTUAL 2020 N	NOTES	ACTUAL 2021 N	FINAL BUDGET 2021 N	INITIAL/ORIGINAL BUDGET 2021 N	SUPPLEMENTARY BUDGET 2021 N	VARIANCE ON FINAL BUDGET %
<b><u>LESS: EXPENDITURE</u></b>						
295,123,044	Personnel Costs (Incl.Salaries on CRF Charges):	232,539,560	236,144,300	236,144,300		98
597,875,225	Overhead Charges:	395,235,824	456,442,780	456,442,780		87
403,679,099	Consolidated Revenue Fund Charges	421,389,134	749,272,910	749,272,910		56
228,496,076	CRF Charges- Public debt charges	158,739,810	160,587,650	160,587,650		99
	Subvention to Parastatals					
97,299,302	Other Transfers to Government Agencies	68,330,914	-			
29,544,624	Transfers to Others	8,525,146	-			
<b><u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u></b>						
439,379,547	Repayments:External Loans: LGC	981,745,568	320,000,000	320,000,000		307
26,508,334	Repayments LGC Bonds & Treasury Bonds/FAAC Deduction	55,182,325				
	Repayments:Nigerian Treasury Bills (NTB)					
	Repayments:Development Loan Stock					
	Repayments:Other Internal Loans(Promissory Notes)					
	Repayments:Internal Loans from Other Funds					
<b>2,117,905,251</b>	<b>TOTAL EXPENDITURE:</b>	<b>2,321,688,279</b>	<b>1,922,447,640</b>	<b>1,922,447,640</b>	<b>-</b>	<b>121</b>
<b>136,123,289</b>	<b>OPERATING BALANCE:</b>	<b>66,840,816</b>	<b>136,794,440</b>	<b>136,794,440</b>	<b>-</b>	<b>49</b>
<b><u>APPROPRIATIONS/TRANSFERS:</u></b>						
2,230,294,822	Transfer to Capital Development Funds:	151,763,299	1,136,794,440	1,136,794,440		13
<b>2,230,294,822</b>	<b>Closing Balance:</b>	<b>151,763,299</b>	<b>1,136,794,440</b>	<b>1,136,794,440</b>	<b>-</b>	<b>13</b>

Director Finance and Supply



## BIRNIN MAGAJI LOCAL GOVERNMENT

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

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	PERF. ON TOTAL %
	Opening Balance:					
136,123,289	Transfer from Consolidated Revenue Fund: Aid and Grants	66,840,816	136,794,440	136,794,440	-	49
2,214,285,714	External Loans: LGC LGC Bonds & Treasury Bonds Nigerian Treasury Bills (NTB) Development Loan Stock Other Internal Loans (Promissory Notes) Internal Loans from Other Funds	155,002,649	1,000,000,000	1,000,000,000		16
<b>2,350,409,003</b>	<b>TOTAL REVENUE AVAILABLE:</b>	<b>221,843,465</b>	<b>1,136,794,440</b>	<b>1,136,794,440</b>	<b>-</b>	<b>64</b>
	<b>LESS: CAPITAL EXPENDITURE:</b>					
747,775,021	Capital Expenditure: Administrative Sector:	90,397,468	135,000,000	135,000,000		67
844,581,275	Capital Expenditure: Economic Sector:	24,234,580	745,000,000	745,000,000		3
637,938,525	Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants:	37,131,251	256,794,440	256,794,440		14
<b>2,230,294,822</b>	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>151,763,299</b>	<b>1,136,794,440</b>	<b>1,136,794,440</b>	<b>-</b>	<b>85</b>
<b>120,114,181</b>	<b>CLOSING BALANCE</b>	<b>70,080,166</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Director Finance and Supply



## BIRNIN MAGAJI LOCAL GOVERNMENT

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

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
<b>1</b>	<b>STATUTORY ALLOCATION</b>				
	- Statutory Allocation	1,334,657,635	1,316,620,237	1,518,505,900	- 183,848,265
	- Excess Crude Oil				-
		<b>1,334,657,635</b>	<b>1,316,620,237</b>	<b>1,518,505,900</b>	<b>- 183,848,265</b>
<b>2</b>	<b>OTHER RECEIPTS</b>				
	- Share of Exchange Gains Difference	18,594,140	40,301,167		18,594,140
	- Share of Forex Equalization	3,641,015	16,668,638		3,641,015
	- Share of Excess Bank Charges Recovered	1,637,790	1,039,071		1,637,790
	- Share of Ecology Funds	36,960,665			36,960,665
	- Distribution of Non-oil Excess Account	85,033,149	30,462,313		85,033,149
	- Share of Solid Minerals	1,835,610	2,116,193		1,835,610
	- Distribution of FAAC Deduction	7,152,055			7,152,055
	- Distribution of ₦103 Billion for the month		28,455,267		-
	- Distribution of Stabilization Funds		5,474,009		-
	- Distribution of FGN Intervention Funds		34,289,192		-
		<b>154,854,423</b>	<b>158,805,851</b>	<b>-</b>	<b>154,854,423</b>
<b>3</b>	<b>TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>				
	- Advert Revenue Account MLGCA	-	16,146,109		-
		<b>-</b>	<b>16,146,109</b>	<b>-</b>	<b>-</b>
<b>4</b>	<b>OTHER TRANSFERS</b>				
	- Breed Seeds Nigeria Limited	6,458,444			6,458,444
	- Masak Global Concept	32,292,219			32,292,219
	- Transfer from Fidelity Bank PLC		3,928,571		-
	- Augmentation of Deficit (MLGA Development Saving)		-		-
	- Home Vestor Concept Ltd		32,292,219		-
	- Multi Plus Investment Ltd		24,865,008		-
	- Ekpemi International Investment		1,483,479		-
	- Lashfeez Nig. Ltd		3,607,635		-
		<b>38,750,662</b>	<b>66,176,911</b>	<b>-</b>	<b>38,750,662</b>

.....  
 Director Finance and Supply





**BIRNIN MAGAJI LOCAL GOVERNMENT**

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
<b>5</b>	<b>INDEPENDENT REVENUE (IGR)</b>				
	- Direct Taxes	-			
	- Rates	14,135,400	12,951,000		14,135,400
	- Licences	12,150,700	1,680,000	30,910,100	18,759,400
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	320,000	20,877,500	30,100,160	29,780,160
	- Fines	1,175,000	7,861,200		1,175,000
	- Sales	-	-	600,000	600,000
	- Earnings	21,708,861	20,085,416	6,939,240	14,769,621
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	-	1,460,825		-
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned	-	-		-
	- Re-Imbursement/Miscellaneous Receipt	-	-		-
		<b>49,489,961</b>	<b>64,915,941</b>	<b>68,549,500</b>	<b>19,059,539</b>
<b>6</b>	<b>PERSONNEL COST</b>				
	- Office of the Chairman	4,941,818	8,323,064	8,206,180	3,264,362
	- Office of the Vice Chairman	600,000	1,398,118	4,398,970	3,798,970
	- Adviser/Assistant to the Chairman/V. Chairman	35,747,747			35,747,747
	- Office of the Secretary	3,300,919	3,093,502	3,874,870	573,951
	- Internal Audit				-
	- The Council		27,159,167	35,391,510	35,391,510
	- Personnel Management	50,608,202	26,011,191	53,327,790	2,719,588
	- Agric and Natural Resources	16,529,211	16,329,439	21,176,720	4,647,509
	- Finance & Supply	18,215,455	17,336,609	29,307,000	11,091,545
	- Planning, Research & Statistics			2,305,250	2,305,250
	- Works & Housing	20,435,347	18,904,548	25,413,530	4,978,183
	- Primary Health Care Services	56,129,552	126,621,824		56,129,552
	- Traditional Offices	6,642,881	28,446,192	25,722,000	19,079,119
	- Social & Community Development	19,388,428	21,499,390	27,020,480	7,632,052
		<b>232,539,560</b>	<b>295,123,044</b>	<b>236,144,300</b>	<b>3,604,740</b>

Director Finance and Supply



## BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
7	<b>OVERHEAD COST</b>				
	- Office of the Chairman	30,212,546	29,695,000	38,200,000	7,987,454
	- Office of the Vice Chairman	7,200,000	1,700,000	19,600,000	12,400,000
	- Adviser/Assistant to the Chairman/V. Chairman	-	-	-	-
	- Office of the Secretary	9,821,813	8,250,000	17,600,000	7,778,187
	- Internal Audit	-	-	-	-
	- The Council	17,321,387	11,900,000	43,000,000	25,678,613
	- Personnel Management	97,504,750	133,864,861	62,142,780	35,361,970
	- Agric and Natural Resources	10,776,919	3,835,000	27,000,000	16,223,081
	- Finance & Supply	16,262,823	41,735,665	66,000,000	49,737,177
	- Planning, Research & Statistics	-	-	8,200,000	-
	- Works & Housing	7,030,361	9,315,000	34,000,000	26,969,639
	- Primary Health Care Services	18,337,546	27,043,000	-	18,337,546
	- Traditional Offices	5,280,000	-	-	5,280,000
	- Social & Community Development	175,487,679	330,536,699	140,700,000	34,787,679
	- Miscellaneous	-	-	-	-
		<b>395,235,824</b>	<b>597,875,225</b>	<b>456,442,780</b>	<b>53,006,956</b>
8	<b>CONSOLIDATED REVENUE FUND CHARGES</b>				
	- Primary School Teachers Salary	189,196,368	202,069,344	202,069,340	12,872,972
	- Training Fund	8,055,030	11,674,953	17,456,040	9,401,010
	- Contribution to Emirate Council	46,544,583	61,198,314	87,280,190	40,735,607
	- Contribution to Pension Funds	85,714,286	85,714,286	85,714,290	4
	- Common Services	25,866,254	25,802,238	34,912,080	9,045,826
	- Agency for Mass Education Salary	17,219,964	17,219,964	17,219,960	4
	- Primary Health Care Staff Salary	48,792,648	-	304,621,010	255,828,362
		<b>421,389,134</b>	<b>403,679,099</b>	<b>749,272,910</b>	<b>327,883,776</b>

Director Finance and Supply



## BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
<b>9</b>	<b>CRF CHARGES- PUBLIC DEBT CHARGES</b>				
	- Short Term Borrowings	118,314,135	73,221,680	-	118,314,135
	- Witholding Tax	2,108,505	36,125,956	12,746,250	10,637,745
	- Value Added Tax (V.A.T FIRS)	2,108,505	36,125,956	31,100,850	28,992,345
	- Others/Taxes	1,054,253	27,461,998	10,839,410	9,785,157
	- Pay as You Earn (PAYE)	11,570,229	22,558,026	20,440,110	8,869,881
	- Water Rate	3,475,600	4,038,400	566,500	- 2,909,100
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme			36,977,000	36,977,000
	- Union Dues	4,061,573	6,662,737	15,754,370	11,692,797
	- Party Contributory Scheme	3,947,631		-	3,947,631
	- Housing Funds (NHf)	2,685,100	3,182,500	22,660,000	19,974,900
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	9,414,279	19,118,824	9,503,160	88,881
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		<b>158,739,810</b>	<b>228,496,076</b>	<b>160,587,650</b>	<b>1,847,840</b>
<b>10</b>	<b>OTHER TRANSFERS TO GOVERNMENT AGENCIES:</b>				
	- Zamfara Secretary to State Government (H.A.D)	11,108,523		-	11,108,523
	- Ministry of Security and Home Affairs	31,688,354		-	31,688,354
	- Zamfara State Universal Basic Education (U.B.E)	2,050,814		-	2,050,814
	- Federal Inland Revenue Service (V.A.T)	1,614,611	6,476,922	-	1,614,611
	- Federal Inland Revenue Service (W.H.T)	1,614,611	6,476,922	-	1,614,611
	- Zamfara State Internal Revenue Service (I.R.S)	3,229,222		-	3,229,222
	- Zamfara State Zakkat & Endowment Board	710,429	6,458,444	-	710,429
	- Zamfara State Ministry of Justice	2,426,822		-	2,426,822
	- Zamfara State Local Government Service Commission	322,922		-	322,922
	- Permanent Secretary (MLGA)	13,564,606	6,458,444	-	13,564,606
	- Zamfara State Accountant General FAAC Account		71,428,571	-	-
		<b>68,330,914</b>	<b>97,299,302</b>	<b>- -</b>	<b>68,330,914</b>

Director Finance and Supply



## BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
11	<b>TRANSFERS TO OTHERS:</b>				
	- KC Group	1,291,689			- 1,291,689
	- Algon	5,425,093			- 5,425,093
	- LG Secretaries Forum	904,182			- 904,182
	- LG Director Administration Forum	904,182			- 904,182
	- Multi Plus Investment		8,904,722		-
	- Tsaure Abba Gen.		2,968,241		-
	- Syndicate Construction & Commercial Ltd		17,671,661		-
		<b>8,525,146</b>	<b>29,544,624</b>	- -	<b>8,525,146</b>
12	<b>CAPITAL EXPENDITURE:</b>				
	<b>ADMINISTRATIVE SECTOR</b>				
	- Purchase of Fixed Assets	73,579,886	617,717,770	95,000,000	21,420,114
	- Construction/Provision of Fixed Assets	14,613,459	123,787,313	40,000,000	25,386,541
	- Rehabilitation/Repairs of Fixed Assets	2,204,123	6,269,938		- 2,204,123
	- Preservation of Environment	-	-		-
		<b>90,397,468</b>	<b>747,775,021</b>	<b>135,000,000</b>	<b>44,602,532</b>
	<b>ECONOMIC SECTOR</b>				
	- Purchase of Fixed Assets	452,091	2,000,000	20,000,000	19,547,909
	- Construction/Provision of Fixed Assets	22,753,692	837,945,918	690,000,000	667,246,308
	- Rehabilitation/Repairs of Fixed Assets	1,028,798	4,635,357	25,000,000	23,971,202
	- Preservation of Environment	-	-	10,000,000	10,000,000
		<b>24,234,580</b>	<b>844,581,275</b>	<b>745,000,000</b>	<b>720,765,420</b>
	<b>SOCIAL SECTOR</b>				
	- Purchase of Fixed Assets	64,584	187,697,592	5,000,000	4,935,416
	- Construction/Provision of Fixed Assets	23,439,730	445,546,171	220,794,440	197,354,710
	- Rehabilitation/Repairs of Fixed Assets	13,626,936	4,694,762	31,000,000	17,373,064
	- Preservation of Environment	-	-		-
		<b>37,131,251</b>	<b>637,938,525</b>	<b>256,794,440</b>	<b>219,663,189</b>
	<b>TOTAL CAPITAL EXPENDITURE BY SECTOR</b>	<b>151,763,299</b>	<b>2,230,294,822</b>	<b>1,136,794,440</b>	<b>985,031,141</b>

Director Finance and Supply





## BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
13	<b>PROCEEDS FROM LOANS/OTHER BORROWINGS:</b>				
	- Commercial Banks Loans (U.B.A Contract Finance Loan)	129,168,874	2,142,857,143	1,000,000,000	870,831,126
	- Commercial Banks Loans (U.B.A Shorterm Loan)	25,833,775	71,428,571		
		<b>155,002,649</b>	<b>2,214,285,714</b>	<b>1,000,000,000</b>	<b>870,831,126</b>
14	<b>OTHER BANKS OF THE TREASURY:</b>				
	- First Bank PLC	155,236	4,878,597		
	- UBA PLC	5,791	2,888,974		
	- Fidelity Bank PLC	28,015	78,162		
		<b>189,042</b>	<b>7,845,732</b>		
15	<b>CASH HELD BY DEPARTMENT &amp; AGENCIES:</b>				
	<b>- Cash at Hand with MLGCA (JAAC 1)</b>				
	i. U.B.A PLC	16,294	-	32,310,431	
	ii. Fidelity Bank PLC	187		192	
		<b>16,481</b>	<b>-</b>	<b>32,310,240</b>	
	<b>- Cash at Hand with MLGCA (Salary)</b>				
	i. U.B.A PLC I	130,032	3,844,250		
	ii. U.B.A PLC II		1,894,919		
	iii. Fidelity Bank PLC	3,722	256		
		<b>133,753</b>	<b>5,739,425</b>		

Director Finance and Supply



## BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
15	<b>- Cash at Hand with MLGCA (Dev. Sarving)</b>				
	i. U.B.A PLC	16,535,300	3,540,274		
	ii. Heritage Bank PLC	19,597	1,020,665		
	iii. Fidelity Bank PLC	328	328		
		<b>16,555,224</b>	<b>4,561,266</b>		
	<b>- Cash at Hand with MLGCA (Revenue Accounts)</b>				
	i. U.B.A I PLC	2,522	2,522		
	ii. U.B.A II Bank PLC	203,654	37,305,862		
	iii. Sterling Bank PLC	11,926	334,887		
	iv. Access Bank PLC	-	623		
	v. Zenith Bank PLC	1,173,379			
		<b>1,391,481</b>	<b>37,643,894</b>		
	<b>- Cash at Hand with MLGCA (Contract Finance Loan)</b>				
i. U.B.A PLC	51,794,184	96,634,104			
	<b>51,794,184</b>	<b>96,634,104</b>			
	<b>TOTAL CASH HELD BY DEPARTMENT &amp; AGENCIES</b>	<b>69,891,124</b>	<b>112,268,449</b>		
16	<b>LOCAL GOVERNMENT INVESTMENTS</b>				
	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		
		<b>91,842,143</b>	<b>91,842,143</b>		

Director Finance and Supply



## BIRNIN MAGAJI LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
17	<b>ADVANCES</b>				
	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		
		<b>47,131,296</b>	<b>47,131,296</b>		
18	<b>CONSOLIDATED REVENUE FUNDS</b>				
	- Opening Balance	120,114,181	133,280,904		
	- Revenue	2,423,417,563	4,335,033,350		
		<b>2,543,531,744</b>	<b>4,468,314,255</b>		
	- Less				
	- Expenditure	2,473,451,578	4,348,200,073		
	- Closing Balance	<b>70,080,166</b>	<b>120,114,181</b>		
19	<b>DEPOSITS</b>				
	- Cash at Hand with MLGCA (JAAC 1)	16,481	32,310,240		
	- Cash at Hand with MLGCA (Salary)	133,753	5,739,425		
	- Cash at Hand with MLGCA (Dev. Saving)	16,555,224	4,561,266		
	- Cash at Hand with MLGCA (Advert Revenue Account)	1,391,481	37,643,894		
	- Cash at Hand with MLGCA (Contract Finance Loan)	51,794,184	96,634,104		
		<b>69,891,124</b>	<b>112,268,449</b>		

Director Finance and Supply



**ZAMFARA STATE OF NIGERIA**  
**BIRNIN MAGAJI LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*



March 23, 2022

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

Dear Sir/Ma,

CERTIFICATE OF BALANCE-BIRNIN MAGAJI LOCAL GOVERNMENT COUNCIL REVENUE ACCOUNT BIRNIN  
MAGAJI 2000443036

We write to confirm that account number 2000443036 Revenue Account Birnin Magaji, Birnin Magaji Local Government Council had the Balance of Sum of One Hundred and fifty-five Thousand Two Hundred and Thirty-five naira Ninety-eight Kobo only (155,235.98).

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

Thank you for your usual cooperation

Your faithfully,

For FIRST BANK OF NIG.LTD

AUTHORISED SIGNATORY

AUTHORISED SIGNATORY



First Bank of Nigeria Ltd. - RC 6290 | An FBN Holdings Company UHPL/2020



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



No1, Govt House Road,  
Gusau, Zamfara state.  
22/03/2022

The Chairman,  
Birnin Magaji LGA,  
Zamfara State.

Dear Sir,

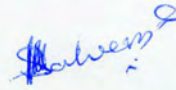
**CERTIFICATE OF BALANCE ON BIRNIN MAGAJI LOCAL GOVT.-**  
**SPECIAL PROJECT A/C 1018820974**


We write to confirm that BIRNIN MAGAJI LOCAL GOVT. SPECIAL PROJECT with account number 1018820974 had the sum Five Thousand Seven Hundred and Ninety Naira Seventy Kobo Only. (-N-5,790.70 Cr) as at 31st Dec 2021.

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

Yours faithfully,

For: United Bank for Africa PLC

  
**HAFEEES IBRAHEEM**  
Authorized Signatory

  
**ABDULSALAM SANI**  
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Amb. Joe Keshi OON (Vice Chairman). Kennedy Uzoka (GMD/CEO). Victor Osadolor (Deputy Managing Director). Executive Directors: Dan Okeke, Emeke Iweriebor, Oliver Alawuba, Ayoku A. Liadi, Ibrahim A. Puri. Uche Ike, Chukwuma Nweke. Non Executive Directors: Rose Ada Okwechime, Foluke K. Abdulrazaq, Yahaya Zekeri, Kola Jamodu (CFR), Ja'afaru A. Paki, Adekunle Olumide (OON), Owanari Duke, Samuel Oni (FCA).

[www.ubagroup.com](http://www.ubagroup.com)





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

RC: 103022



March 22, 2022  
The Honorable Chairman,  
Birnin Magaji Local Government Council,  
Birnin Magaji, Zamfara State.

Dear Sir,

**CERTIFICATE OF BALANCE – BIRNIN MAGAJI LOCAL GOVERNMENT COUNCIL (5680000770)**

We write to confirm that account number **5680000770** belonging to **Birnin Magaji Local Government Council** had the sum of **Twenty Eight Thousand, Forteen Naira, Ninety-Six kobo only (N28,014.96)** as at December 31 2021.

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

Thank you for your usual cooperation.

Yours faithfully,

For: **FIDELITY BANK PLC**

**AUTHORIZED SIGNATORY**

**AUTHORIZED SIGNATORY**

[www.fidelitybank.ng](http://www.fidelitybank.ng)

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

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



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



No1 Govt House Road,  
Gusau, Zamfara state.  
23<sup>rd</sup> August, 2022

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

Dear Sir,

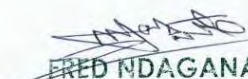
**CERTIFICATE OF BALANCE ON ACCOUNT 1015967533**

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

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

Yours Faithfully,

For: United Bank for Africa PLC

  
**FRED NDAGANA**  
Authorized Signatory

  
**ASMAU SABO**  
Authorized Signatory

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

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

[www.ubagroup.com](http://www.ubagroup.com)

Tin: 01126011 - 0001





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

RC: 103022

Property of Fidelity Bank Plc: Do Not Share



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



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

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

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

Thank you for your usual co-operation.

Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

Property of Fidelity Bank Plc: Do not share without the express permission of Fidelity Bank [www.fidelitybank.ng](http://www.fidelitybank.ng)

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

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



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



No 1 Govt House Road,  
Gusau, Zamfara state.  
25<sup>th</sup> August, 2022

The Director Finance,  
ZAMFARA STATE LOCAL GOVTS SALARY ACCOUNT  
Zamfara State.

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT 1018795827**

We write to confirm that ZAMFARA STATE LOCAL GOVTS SALARY ACCOUNT **1018795827** had the sum (2,013,357.34Cr) at 31<sup>st</sup> December, 2021.

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

Yours Faithfully,

For: United Bank for Africa PLC

  
**FRED NDAGANA**  
Authorized Signatory

  
**ASMAU SABO**  
Authorized Signatory

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

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

[www.ubagroup.com](http://www.ubagroup.com)

Tin: 01126011 - 0001





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

RC: 103022

Property of Fidelity Bank Plc: Do Not Share



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



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

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

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

Thank you for your usual co-operation.

Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

Property of Fidelity Bank Plc: Do not share without the express permission of Fidelity Bank [www.fidelitybank.ng](http://www.fidelitybank.ng)

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

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





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



No1 Govt House Road,  
Gusau, Zamfara state.  
23<sup>rd</sup> August, 2022

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

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT 1019185166**

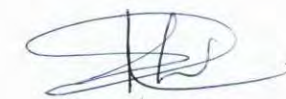
We write to confirm that MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCT **1019185166** had the sum (256,026,079.66) at 31<sup>st</sup> December, 2021.

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

Yours Faithfully,

For: United Bank for Africa PLC

  
**FRED NDAGANA**  
Authorized Signatory

  
**ASMAU SABO**  
Authorized Signatory

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

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

[www.ubagroup.com](http://www.ubagroup.com)

Tin: 01126011 - 0001



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



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

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

Dear Sir,

**RE: REQUEST FOR STATEMENT AND CERTIFICATE OF ACCOUNT**

We write to confirm that DEVELOPMENT SAVINGS ACCOUNT, ZAMFARA STATE 5900009176 had the sum of N303,427.02 at December 31, 2022.

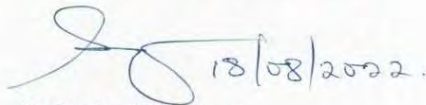
At the request of our client, we hereby confirm his Certificate of balance as appended below for your further action.

Please acknowledge receipt on the duplicate copy.

Thank you.

Yours faithfully,

For: **HERITAGE BANK PLC**

  
18/08/2022.  
Authorised Signatory

  
18/08/22  
Authorised Signatory

**Heritage Bank Plc** RC No: 1259460  
Plot 292B, Ajose Adeogun Street, Victoria Island, Lagos  
01 2369500, 01 6329500

[www.hbng.com](http://www.hbng.com)  
[info@hbng.com](mailto:info@hbng.com)

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





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

RC: 103022

Property of Fidelity Bank Plc: Do Not Share



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



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

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

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

Thank you for your usual co-operation.

Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

Property of Fidelity Bank Plc: Do not share without the express permission of Fidelity Bank [www.fidelitybank.ng](http://www.fidelitybank.ng)

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

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



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



No1 Govt House Road,  
Gusau, Zamfara state.  
22<sup>nd</sup> August, 2022

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

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT 1016293903**

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

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

Yours Faithfully,

For: United Bank for Africa PLC

  
**FRED NDAGANA**  
Authorized Signatory

  
**ASMAU SABO**  
Authorized Signatory

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

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

[www.ubagroup.com](http://www.ubagroup.com)

Tin: 01126011 - 0001





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



30<sup>TH</sup> August, 2022

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

Sir,

**CERTIFICATE OF BANK BALANCE ON ACCOUNT 0021892315**

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

Thank you.

Yours faithfully

For: STERLING BANK

Yahaya Shehu  
AUTHORISED SIGNATORY

Ibrahim Sabo  
AUTHORISED SIGNATORY

**Board of Directors**

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

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

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

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

**Sterling Bank Plc.** (RC No 2392)

**Head Office:** 20 Marina, Lagos.  
**Tel:** 01-700 3270  
[sterling.ng](http://sterling.ng)



**ZAMFARA STATE OF NIGERIA**  
**BIRNIN MAGAJI LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*

**ZENITH BANK PLC**

RC: 150224

**ZAMFARA BRANCH**

No. 49 Sani Abacha Way, Gusau,  
Zamfara State.  
Tel: (063) 204436,7,9, 204382,4,8, 204439  
www.zenithbank.com



DATE: 31/08/2022

**CERTIFICATE OF BALANCE**

ACCOUNT NAME: ZAMFARA STATE MINISTRY FOR LOCAL  
GOVERNMENT AFFAIRS

ACCOUNT NUMBER 1012848206

MONTH DECEMBER

CLEARED BALANCE N 18,168,132.27

UNCLEARED BALANCE N 0.00 AS AT 31<sup>ST</sup> DECEMBER 2021

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

**MANSUR BUSARI**  
Head of Operations

**SALMAN HARUNA**  
Branch Head

**THE BOARD**

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