



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



**His Excellency,**  
**HON. DR. BELLO MOHAMMED, MON**  
(Matawallen Maradun, Barden Kasar Hausa, Shattiman Daular Usmaniyya)  
Executive Governor, Zamfara State



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



**His Excellency,**  
**SEN. HASSAN MUHAMMAD NASIHA**  
(Jarman Gusau)  
Deputy Governor, Zamfara State



**ZAMFARA STATE OF NIGERIA**  
**MARU LOCAL GOVERNMENT**  
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**For the Year Ended 31st December, 2022**



**RT. HON. NASIRU MU'AZU MAGARYA**  
(Tafidan Kanwa, Katukan Kasuwar Daji)  
**Honourable Speaker**  
**Zamfara State House of Assembly**



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**MARU LOCAL GOVERNMENT**  
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**For the Year Ended 31st December, 2022**



**ALH. ABUBAKAR S. PAWA DAMBO**

(Jarman Bakura)

**Honourable Commissioner**  
**Ministry for Local Government Affairs**  
**Zamfara State**





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**MARU LOCAL GOVERNMENT**  
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**For the Year Ended 31st December, 2022**



**ALH. ABUBAKAR MUHAMMAD BARMO**

(Dan Galadiman Mafara)

**Permanent Secretary**

Ministry for Local Government Affairs  
Zamfara State



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**MARU LOCAL GOVERNMENT**  
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**For the Year Ended 31st December, 2022**



**HON. SALISU ISAH DANGULBI**  
*(Tafidan Dan Gulbi, Baraden Dan Sadau, Mabodin Maru)*  
**Sole Administrator**  
Maru Local Government, Zamfara State



**MARU LOCAL GOVERNMENT**  
**ACCOUNTS FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2022**

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



# **MARU LOCAL GOVERNMENT COUNCIL**

## **ZAMFARA STATE - NIGERIA**

**Address:**

Maru Local Govt., Secretariate  
Along Sokoto Gusau Road,  
Zamfara State

Our Ref: **MRR/AA/VOL.II/42** Your Ref: \_\_\_\_\_ Date: **31st August, 2023**

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

The Annual Financial Report for the fiscal year 2022 contains a report of the financial operations and the Financial Statements of the Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive summary of the financial position and operation of the Local Government.

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

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

The Statements of the Local Government for the fiscal year 2022 were examined and certified by the Auditor General for Local Governments in accordance with the provisions of Local Government relevant laws. Based on the opinion of the Auditor General the Statements were fairly presented in all material respects. Therefore, the Financial Position and Report of Maru Local Government as at 31st December, 2022 are hereby recommended for public use.

  
**Hon. Salisu Isah Dan Gulbi**  
Sole Administrator.

*All Correspondence to be address to the office of th Executive Chairman*





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



# **MARU LOCAL GOVERNMENT COUNCIL**

## **ZAMFARA STATE - NIGERIA**

**Address:**

Maru Local Govt., Secretariate  
Along Sokoto Gusau Road,  
Zamfara State

Our Ref: **MRR/AA/VOL.II/41** Your Ref: \_\_\_\_\_ Date: **31st August, 2023**

### **FINANCE DIRECTOR'S REPORT TO THE COUNCIL MEMBERS OF MARU LOCAL GOVERNMENT**

We have prepared the Local Government Accounts, together with accompanying schedules as set out on page 6 – 33 for the year ended 31st December, 2022 under Historical Cost Convention and in accordance with International Public Sector Accounting Standard (IPSAS CASH).

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

The accounts which are prepared in accordance with the provision of the Finance (Control and Management) Act 1958 as amended reflect the true Financial Position of the Local Government and its operations for the year ended 31st December, 2022.

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

**Alh. Sani Bello**

Director Finance & Supply



*All Correspondence to be address to the office of th Executive Chairman*



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

LGA/AA/VOL.II/185

5th October, 2023

**AUDITOR'S GENERAL CERTIFICATION**  
**MARU LOCAL GOVERNMENT ACCOUNTS**

We have audited the 2022 Accounts of Maru Local Government Council set out on page 6 – 33 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 5.

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


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

**BASIS OF OPINION**

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

**OPINION**

In my opinion, subject to the observation/comments contained in my report, the statements give a true and fair view of the financial transaction of Maru Local Government of Zamfara State for the year ended and the financial position as at 31st December, 2022 and of its surplus of income over expenditure and cash flow statement for the year ended on that date.

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



## **1.0 ACCOUNTING POLICIES**

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

### **1.1 ACCOUNTING CONVENTION**

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

### **1.2 BASIS OF ACCOUNTING**

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

### **1.3 RECEIPTS**

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

### **1.4 PAYMENTS**

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

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

### **1.5 LOAN REPAYMENTS**

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

### **1.6 INVESTMENTS**

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

### **1.7 ADVANCES**

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



## MARU LOCAL GOVERNMENT

### CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2022

ANNUAL BUDGET 2022 ₦	NOTES	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<b>CashFlows from Operating Activities:</b>			
<b>Receipts:</b>			
2,277,449,590 Statutory Allocation	1	2,042,742,418	1,907,235,595
831,803,540 Value Added Tax (VAT)		1,038,287,950	852,616,514
- Excess Paris Club Refund		-	-
- Other Receipts	2	277,364,151	217,904,011
- Transfer from other Government Agencies	3	587,761,041	-
- Other Transfers	4	9,228,071	55,292,125
<b>3,109,253,130 Sub-Total- Statutory Allocation</b>		<b>3,955,383,631</b>	<b>3,033,048,245</b>
<b>Independent Revenue (IGR)</b>			
3,589,900 Direct Taxes	5	-	-
- Rates	5	8,331,766	6,378,270
13,216,900 Licences	5	4,628,225	2,981,300
- Mining Rents	5	26,499,810	10,423,220
- Royalties	5	3,947,719	-
8,000,000 Fees	5	10,068,398	6,380,180
- Fines	5	-	-
2,000,000 Sales	5	-	-
5,000,000 Earnings	5	14,536,946	10,044,860
- Sales/Rent of Government Buildings	5	-	-
- Sales/Rent on Lands and Others	5	6,009,919	5,165,340
- Repayments- General	5	-	-
- Investment income	5	-	-
- Interest Earned	5	3,826,120	2,776,101
- Re-Imbursement/Miscellaneous Receipt	5	-	-
<b>31,806,800 Sub-Total-Independent Revenue</b>		<b>77,848,903</b>	<b>44,149,271</b>
Other Revenue Sources of the L/Govt.			
<b>3,141,059,930 Total Receipts</b>		<b>4,033,232,534</b>	<b>3,077,197,515</b>





## MARU LOCAL GOVERNMENT

ANNUAL BUDGET 2022 ₦		NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
	<b>Payments:</b>			
445,687,330	Personnel Costs (Incl. Salaries on CRF Charges):	6	359,832,179	354,261,615
540,800,000	Overhead Charges:	7	593,937,029	446,661,643
1,118,249,920	Consolidated Revenue Fund Charges	8	701,585,154	658,316,998
207,053,000	CRF Charges- Public debt charges	9	511,049,405	182,523,773
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	38,402,224	97,499,274
	Transfers to Others	11	30,871,437	12,164,268
<b>2,311,790,250</b>	<b>Total Payments</b>		<b>2,235,677,429</b>	<b>1,751,427,571</b>
<b>829,269,680</b>	<b>Net Cash Flow from Operating Activities</b>		<b>1,797,555,105</b>	<b>1,325,769,944</b>
	<b>CashFlows from Investment Activities:</b>			
200,591,660	Capital Expenditure: Administrative Sector:	12	140,272,166	128,985,360
768,678,020	Capital Expenditure: Economic Sector:	12	49,430,774	39,672,473
360,000,000	Capital Expenditure: Social Service Sector:	12	226,640,657	52,981,437
	Capital Expenditure: Funded from Aids and Grants:			
<b>1,329,269,680</b>	<b>Net Cash Flow from Investment Activities:</b>		<b>416,343,597</b>	<b>221,639,269</b>
	<b>CashFlows from Financing Activities:</b>			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	-	184,307,084
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shortterm Loan)	13	184,307,084	36,861,417
(500,000,000)	Repayment of External Loans (Including Servicing)		(1,565,125,311)	(1,273,598,753)
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction		-	(55,182,325)
	Repayment of Loans from Other Funds			
<b>500,000,000</b>	<b>Net Cash Flows from Financing Activities:</b>		<b>(1,380,818,228)</b>	<b>(1,107,612,577)</b>

.....Director of Finance and Supply



## MARU LOCAL GOVERNMENT

ANNUAL  
BUDGET 2022

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NOTE

ACTUAL  
2022

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ACTUAL  
2021

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### 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	393,281	(3,481,901)
Cash & Its Equivalent as at 1st January	99,746,256	103,228,157
- Cash & Its Equivalent as at 31st December	100,139,536	99,746,256



## MARU LOCAL GOVERNMENT

### STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2022

	NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<b>ASSETS:-</b>			
<b><u>Liquid Assets:-</u></b>			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	1,001,697	20,766
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	99,137,839	99,725,490
<b>TOTAL LIQUID ASSETS</b>		<b>100,139,536</b>	<b>99,746,257</b>
<b><u>Investments and Other Cash Assets:-</u></b>			
Local Government Investments	16	101,777,340	92,561,986
Imprest			
Advances	17	48,721,767	48,721,767
Revolving Loans Granted			
Intangible Assets			
<b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>		<b>150,499,107</b>	<b>141,283,753</b>
<b>TOTAL ASSETS</b>		<b>250,638,643</b>	<b>241,030,010</b>



## MARU LOCAL GOVERNMENT

	NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<b><u>LIABILITIES:-</u></b>			
<b><u>PUBLIC FUNDS</u></b>			
Consolidated Revenue Fund	18	100,139,536	99,746,256
Capital Development Fund			
Trust & Other Public Funds		51,361,267	41,558,264
<b><u>TOTAL PUBLIC FUNDS</u></b>		<b>151,500,804</b>	<b>141,304,519</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	99,137,839	99,725,490
<b><u>TOTAL LIABILITIES</u></b>		<b>250,638,643</b>	<b>241,030,010</b>





## MARU LOCAL GOVERNMENT

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2022

ACTUAL 2021 ₦	NOTES	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	INITIAL/ORIGINAL BUDGET 2022 ₦	SUPPLEMENTARY BUDGET 2022 ₦	VARIANCE ON FINAL BUDGET 2022 %
103,228,157	Opening Balance:	99,746,256				
	<b><u>ADD: REVENUE</u></b>					
1,907,235,595	Statutory Allocation	2,042,742,418	2,277,449,590	2,277,449,590		50
852,616,514	Value Added Tax Allocation	1,038,287,950	831,803,540	831,803,540		26
	Excess Paris Club Refund		-			-
217,904,011	Other Receipts	277,364,151	-			7
-	Transfer from other Government Agencies	587,761,041	-			14
55,292,125	Other Transfers	9,228,071	-			0
<b>3,136,276,402</b>	<b>Sub-Total-Statutory Allocation</b>	<b>4,055,129,887</b>	<b>3,109,253,130</b>	<b>3,109,253,130</b>	<b>-</b>	<b>98</b>
	<b>Independent Revenue (IGR)</b>					
-	Direct Taxes	-	3,589,900	3,589,900		-
6,378,270	Rates	8,331,766	-			11
2,981,300	Licences	4,628,225	13,216,900	13,216,900		6
10,423,220	Mining Rents	26,499,810	-			34
-	Royalties	3,947,719	-			5
6,380,180	Fees	10,068,398	8,000,000	8,000,000		13
-	Fines	-	-			-
-	Sales	-	2,000,000	2,000,000		-
10,044,860	Earnings	14,536,946	5,000,000	5,000,000		19
-	Sales/Rent of Government Buildings	-	-			-
5,165,340	Sales/Rent on Lands and Others	6,009,919	-			8
-	Repayments- General	-	-			-
-	Investment income	-	-			-
2,776,101	Interest Earned	3,826,120	-			5
-	Re-Imbursement/Miscellaneous Receipt	-	-			-
<b>44,149,271</b>	<b>Sub-Total-Independent Revenue</b>	<b>77,848,903</b>	<b>31,806,800</b>	<b>31,806,800</b>	<b>-</b>	<b>100</b>
	Other Revenue Sources of the L/Govt.					
<b>3,180,425,672</b>	<b>TOTAL REVENUE</b>	<b>4,132,978,790</b>	<b>3,141,059,930</b>	<b>3,141,059,930</b>	<b>-</b>	<b>100</b>

.....Director of Finance and Supply



## MARU LOCAL GOVERNMENT

ACTUAL 2021 ₦		NOTES	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	INITIAL/ORIGINAL BUDGET 2022 ₦	SUPPLEMENTARY BUDGET 2022 ₦	VARIANCE ON FINAL BUDGET %
<b><u>LESS: EXPENDITURE</u></b>							
354,261,615	Personnel Costs (Incl. Salaries on CRF Charges):	6	359,832,179	445,687,330	445,687,330		81
446,661,643	Overhead Charges:	7	593,937,029	540,800,000	540,800,000		110
658,316,998	Consolidated Revenue Fund Charges	8	701,585,154	1,118,249,920	1,118,249,920		63
182,523,773	CRF Charges- Public debt charges	9	511,049,405	207,053,000	207,053,000		247
	Subvention to Parastatals						
97,499,274	Other Transfers to Government Agencies	10	38,402,224	-			
12,164,268	Transfers to Others	11	30,871,437	-			
<b><u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u></b>							
1,273,598,753	Repayments: External Loans: LGC		1,565,125,311	500,000,000	500,000,000		313
55,182,325	Repayments: LGC Bonds & Treasury Bonds/FAAC Deduction						
	Repayments: Nigerian Treasury Bills (NTB)						
	Repayments: Development Loan Stock						
	Repayments: Other Internal Loans (Promissory Notes)						
	Repayments: Internal Loans from Other Funds						
<b>3,080,208,648</b>	<b>TOTAL EXPENDITURE:</b>		<b>3,800,802,740</b>	<b>2,811,790,250</b>	<b>2,811,790,250</b>	<b>-</b>	<b>135</b>
<b>100,217,024</b>	<b>OPERATING BALANCE:</b>		<b>332,176,049</b>	<b>329,269,680</b>	<b>329,269,680</b>	<b>-</b>	<b>101</b>
<b><u>APPROPRIATIONS/TRANSFERS:</u></b>							
221,639,269	Transfer to Capital Development Funds:		416,343,597	1,329,269,680	1,329,269,680	-	31
<b>221,639,269</b>	<b>Closing Balance:</b>		<b>416,343,597</b>	<b>1,329,269,680</b>	<b>1,329,269,680</b>	<b>-</b>	<b>31</b>



## MARU LOCAL GOVERNMENT

### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2022

ACTUAL 2021 ₦	NOTES	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	INITIAL/ORIGINAL BUDGET 2022 ₦	SUPPLEMENTARY BUDGET 2022 ₦	PERF. ON TOTAL %
<b>Opening Balance:</b>						
100,217,024	Transfer from Consolidated Revenue Fund: Aid and Grants	332,176,049	329,269,680	329,269,680	-	101
221,168,501	External Loans: LGC LGC Bonds & Treasury Bonds Nigerian Treasury Bills (NTB) Development Loan Stock Other Internal Loans (Promissory Notes) Internal Loans from Other Funds	184,307,084	1,000,000,000	1,000,000,000		18
<b>321,385,525</b>	<b>TOTAL REVENUE AVAILABLE:</b>	<b>516,483,133</b>	<b>1,329,269,680</b>	<b>1,329,269,680</b>	<b>-</b>	<b>119</b>
<b>LESS: CAPITAL EXPENDITURE:</b>						
128,985,360	Capital Expenditure: Administrative Sector:	12	140,272,166	200,591,660	200,591,660	70
39,672,473	Capital Expenditure: Economic Sector:	12	49,430,774	768,678,020	768,678,020	6
52,981,437	Capital Expenditure: Social Service Sector:	12	226,640,657	360,000,000	360,000,000	63
	Capital Expenditure: Funded from Aids and Grants:					
<b>221,639,269</b>	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>416,343,597</b>	<b>1,329,269,680</b>	<b>1,329,269,680</b>	<b>-</b>	<b>139</b>
	Intangible Assets					
<b>99,746,256</b>	<b>CLOSING BALANCE</b>	<b>100,139,536</b>	<b>-</b>	<b>-</b>	<b>-</b>	



## MARU LOCAL GOVERNMENT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2022

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
<b>1</b>	<b>STATUTORY ALLOCATION</b>				
	- Statutory Allocation	2,042,742,418	1,907,235,595	2,277,449,590	(234,707,172)
	- Excess Crude Oil				-
		<b>2,042,742,418</b>	<b>1,907,235,595</b>	<b>2,277,449,590</b>	<b>(234,707,172)</b>
<b>2</b>	<b>OTHER RECEIPTS</b>				
	- Share of Ecology Funds	66,027,502	52,738,033		66,027,502
	- Share of Exchange Gains Difference	7,886,416	26,531,405		7,886,416
	- Distribution of Non-oil Excess Account	144,080,775	121,331,179		144,080,775
	- Share of Excess Bank Charges Recovered	6,373,157	2,336,912		6,373,157
	- Share of Electronic Money Transfer Levy	52,996,301			52,996,301
	- Share of Forex Equalization		5,195,251		-
	- Share of Solid Minerals		2,619,175		-
	- Distribution of FAAC Deduction		7,152,055		-
		<b>277,364,151</b>	<b>217,904,011</b>	<b>-</b>	<b>277,364,151</b>
<b>3</b>	<b>TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>				
	- Office of the Accountant General of the Federation (OAGF)	583,091,161	-		583,091,161
	- Zamfara State Government Sub-Treasury	4,669,881			4,669,881
		<b>587,761,041</b>	<b>-</b>	<b>-</b>	<b>587,761,041</b>
<b>4</b>	<b>OTHER TRANSFERS</b>				
	- Cash Deposit Sanusi	3,502			3,502
	- Abubakar S/Fawa Dambo	9,215			9,215
	- Nasiru Bello Cash Deposit	2,303,839			2,303,839
	- Ahmad Cash Deposit	4,607,677			4,607,677
	- Shehu Sani Cash Deposit	2,303,839			2,303,839
	- Breed Seeds Nigeria Limited		9,215,354		-
	- Masak Global Concept		46,076,771		-
		<b>9,228,071</b>	<b>55,292,125</b>	<b>-</b>	<b>9,228,071</b>





## MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
<b>5</b>	<b>INDEPENDENT REVENUE (IGR)</b>				
	- Direct Taxes	-	-	3,589,900	
	- Rates	8,331,766	6,378,270		8,331,766
	- Licences	4,628,225	2,981,300	13,216,900	(8,588,675)
	- Mining Rents	26,499,810	10,423,220		26,499,810
	- Royalties	3,947,719	-		3,947,719
	- Fees	10,068,398	6,380,180	8,000,000	2,068,398
	- Fines	-	-		-
	- Sales	-	-	2,000,000	(2,000,000)
	- Earnings	14,536,946	10,044,860	5,000,000	9,536,946
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	6,009,919	5,165,340		6,009,919
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned	3,826,120	2,776,101		3,826,120
	- Re-Imbursement/Miscellaneous Receipt	-	-		-
		<b>77,848,903</b>	<b>44,149,271</b>	<b>31,806,800</b>	<b>49,632,003</b>
<b>6</b>	<b>PERSONNEL COST</b>				
	- Office of the Chairman	5,201,363	5,201,363	25,638,180	20,436,817
	- Office of the Vice Chairman	-	600,000	4,398,970	4,398,970
	- Adviser/Assistant to the Chairman/V. Chairman	51,450,420	37,869,621		(51,450,420)
	- Office of the Secretary	3,300,919	3,300,919	13,624,360	10,323,441
	- Internal Audit				-
	- The Council			90,061,270	90,061,270
	- Personnel Management	69,573,966	75,160,706	81,742,550	12,168,584
	- Agric and Natural Resources	35,601,767	36,501,767	42,970,050	7,368,283
	- Finance & Supply	32,772,511	32,824,934	64,882,390	32,109,879
	- Planning, Research & Statistics			5,691,610	5,691,610
	- Works & Housing	27,652,742	27,032,488	35,497,920	7,845,178
	- Primary Health Care Services	81,577,438	70,924,993		(81,577,438)
	- Traditional Offices	9,744,600	10,498,181	23,628,000	13,883,400
	- Social & Community Development	42,956,453	54,346,643	57,552,030	14,595,577
		<b>359,832,179</b>	<b>354,261,615</b>	<b>445,687,330</b>	<b>85,855,151</b>



## MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
<b>7</b>	<b>OVERHEAD COST</b>				
	- Office of the Chairman	53,391,653	8,020,449	44,500,000	(8,891,653)
	- Office of the Vice Chairman	15,000,000	-	16,700,000	1,700,000
	- Adviser/Assistant to the Chairman/V. Chairman	10,000,000	-		
	- Office of the Secretary	30,000,000	6,309,045	19,400,000	(10,600,000)
	- Internal Audit	5,000,000	-		
	- The Council	15,000,000	15,295,574	34,000,000	19,000,000
	- Personnel Management	107,577,466	173,818,815	60,100,000	(47,477,466)
	- Agric and Natural Resources	2,184,307	5,743,927	30,000,000	27,815,693
	- Finance & Supply	27,142,450	36,753,501	60,000,000	32,857,550
	- Planning, Research & Statistics	5,000,000	-	30,000,000	
	- Works & Housing	5,900,000	3,211,506	40,100,000	34,200,000
	- Primary Health Care Services	20,334,352	11,434,119		(20,334,352)
	- Traditional Offices	10,000,000		6,000,000	(4,000,000)
	- Social & Community Development	287,406,801	186,074,707	200,000,000	(87,406,801)
	- Miscellaneous	-			-
		<b>593,937,029</b>	<b>446,661,643</b>	<b>540,800,000</b>	<b>(63,137,029)</b>
<b>8</b>	<b>CONSOLIDATED REVENUE FUND CHARGES</b>				
	- Primary School Teachers Salary	240,964,920	307,620,201	330,000,000	89,035,080
	- Training Fund	14,954,705	10,820,340	40,000,000	25,045,295
	- Contribution to Emirate Council	73,584,878	66,810,926	120,000,000	46,415,122
	- Contribution to Pension Funds	82,500,000	85,714,286	100,000,000	17,500,000
	- Common Services	35,731,103	37,317,813	50,000,000	14,268,897
	- Agency for Mass Education Salary	48,635,416	51,366,156	60,000,000	11,364,584
	- Primary Health Care Staff Salary	97,667,276	98,667,276	418,249,920	320,582,644
	- Traditional Rulers Salary	39,711,143			(39,711,143)
	- Salary of New S/Administrator ADCs	60,642,857			(60,642,857)
	- Salary of Special Assistant	7,192,857			(7,192,857)
		<b>701,585,154</b>	<b>658,316,998</b>	<b>1,118,249,920</b>	<b>416,664,766</b>



## MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
9	<b>CRF CHARGES- PUBLIC DEBT CHARGES</b>				
	- Short Term Borrowings	419,215,887	116,040,964		(419,215,887)
	- Withholding Tax	9,215,354	2,108,505	69,100,000	59,884,646
	- Value Added Tax (V.A.T FIRS)	9,215,354	2,108,505	52,000,000	42,784,646
	- Others/Taxes	13,298,838	1,054,253	20,061,000	6,762,162
	- Pay as You Earn (PAYE)	20,686,069	20,841,058	44,892,000	24,205,931
	- Water Rate	5,387,600	5,130,433	3,000,000	(2,387,600)
	- National Health Insurance Scheme			3,000,000	3,000,000
	- Contributory Pension Scheme				-
	- Union Dues	8,572,772	6,584,098	5,000,000	(3,572,772)
	- Party Contributory Scheme	6,634,168	6,464,712		(6,634,168)
	- Housing Funds (NHF)	6,138,152	4,727,866		(6,138,152)
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	12,685,212	17,463,379	10,000,000	(2,685,212)
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		<b>511,049,405</b>	<b>182,523,773</b>	<b>207,053,000</b>	<b>(303,996,405)</b>
10	<b>OTHER TRANSFERS TO GOVERNMENT AGENCIES:</b>				
	- Ministry of Forestry & L/D	1,105,843			(1,105,843)
	- Directorate for Islamic Organisation	5,252,752			(5,252,752)
	- Local Government Pension Board	1,843,071			(1,843,071)
	- Ministry of Security and Home Affairs	18,384,632	45,215,135		(18,384,632)
	- Federal Inland Revenue Service (V.A.T)	4,146,909	2,303,839		(4,146,909)
	- Federal Inland Revenue Service (W.H.T)	4,146,909	2,303,839		(4,146,909)
	- Zamfara State Ministry of Justice	3,522,108	3,462,757		(3,522,108)
	- Zamfara Secretary to State Government (H.A.D)		15,850,409		-
	- Zamfara State Universal Basic Education (U.B.E)		2,926,244		-
	- Zamfara State Internal Revenue Service (I.R.S)		4,607,677		-
	- Zamfara State Zakkat & Endowment Board		1,013,689		-
	- Zamfara State Local Government Service Commission		460,768		-
	- Permanent Secretary (MLGA)		19,354,918		-
		<b>38,402,224</b>	<b>97,499,274</b>	<b>-</b>	<b>(38,402,224)</b>



## MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
11	<b>TRANSFERS TO OTHERS:</b>				
	- Anti Thuggery Standing Committee	9,215,354			(9,215,354)
	- House Committee on Local Government	2,303,839			(2,303,839)
	- U.B.A	18,430,708			(18,430,708)
	- Algon	921,535	7,740,898		(921,535)
	- KC Group		1,843,071		-
	- LG Secretaries Forum		1,290,150		-
	- LG Director Administration Forum		1,290,150		-
		<b>30,871,437</b>	<b>12,164,268</b>	<b>-</b>	<b>(30,871,437)</b>
12	<b>CAPITAL EXPENDITURE</b>				
	<b>ADMINISTRATIVE SECTOR</b>				
	- Purchase of Fixed Assets	108,173,870	104,988,870	125,591,660	17,417,790
	- Construction/Provision of Fixed Assets	29,978,469	20,851,494	40,000,000	10,021,531
	- Rehabilitation/Repairs of Fixed Assets	2,119,827	3,144,995	35,000,000	32,880,173
	- Preservation of Environment	-	-	-	-
		<b>140,272,166</b>	<b>128,985,360</b>	<b>200,591,660</b>	<b>60,319,494</b>
	<b>ECONOMIC SECTOR</b>				
	- Purchase of Fixed Assets	14,744,567	645,075	25,000,000	10,255,433
	- Construction/Provision of Fixed Assets	34,612,485	37,559,438	661,854,300	627,241,815
	- Rehabilitation/Repairs of Fixed Assets	73,723	1,467,960	66,823,720	66,749,997
	- Preservation of Environment	-	-	15,000,000	15,000,000
		<b>49,430,774</b>	<b>39,672,473</b>	<b>768,678,020</b>	<b>719,247,246</b>
	<b>SOCIAL SECTOR</b>				
	- Purchase of Fixed Assets	145,906,242	92,154	5,000,000	(140,906,242)
	- Construction/Provision of Fixed Assets	50,601,573	33,445,428	310,000,000	259,398,427
	- Rehabilitation/Repairs of Fixed Assets	30,132,842	19,443,855	45,000,000	14,867,158
	- Preservation of Environment	-	-	-	-
		<b>226,640,657</b>	<b>52,981,437</b>	<b>360,000,000</b>	<b>133,359,343</b>
	<b>TOTAL CAPITAL EXPENDITURE BY SECTOR</b>	<b>416,343,597</b>	<b>221,639,269</b>	<b>1,329,269,680</b>	<b>912,926,083</b>





## MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
13	<b>PROCEEDS FROM LOANS/OTHER BORROWINGS</b>				
	- Commercial Banks Loans (U.B.A Contract Finance Loan)	-	184,307,084	1,000,000,000	1,000,000,000
	- Commercial Banks Loans (U.B.A Shortterm Loan)	184,307,084	36,861,417		
		<b>184,307,084</b>	<b>221,168,501</b>	<b>1,000,000,000</b>	<b>1,000,000,000</b>
14	<b>OTHER BANKS OF THE TREASURY</b>				
	- UBA PLC	1,000,310	13,800		
	- Fidelity Bank PLC	1,346	1,613		
	- Sterling Bank PLC	40	5,353		
		<b>1,001,697</b>	<b>20,766</b>		
15	<b>CASH HELD BY DEPARTMENT &amp; AGENCIES</b>				
	- <b>Cash at Hand with MLGCA (JAAC 1)</b>				
	i. U.B.A PLC	(23,293,406)	23,250		
	ii. Fidelity Bank PLC	-	267		
		<b>(23,293,406)</b>	<b>23,517</b>		
	- <b>Cash at Hand with MLGCA (Salary)</b>				
	i. U.B.A PLC I	30,378	185,538		
	ii. Fidelity Bank PLC	-	5,310		
		<b>30,378</b>	<b>190,848</b>		



## MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
15	<b>- Cash at Hand with MLGCA (Dev. Sarving)</b>				
	i. U.B.A PLC	4,385,880	23,593,710		
	ii. Heritage Bank PLC	27,958	27,962		
	iii. Fidelity Bank PLC	-	467		
		<b>4,413,838</b>	<b>23,622,139</b>		
	<b>- Cash at Hand with MLGCA (Revenue Accounts)</b>				
	i. U.B.A I PLC	3,598	3,598		
	ii. U.B.A II Bank PLC	13,567	290,588		
	iii. Sterling Bank PLC	17,017	17,017		
	iv. Zenith Bank PLC	566,188	1,674,258		
		<b>600,370</b>	<b>1,985,461</b>		
	<b>- Cash at Hand with MLGCA (Contract Finance Loan)</b>				
	i. U.B.A PLC	117,386,660	73,903,525		
		<b>117,386,660</b>	<b>73,903,525</b>		
	<b>TOTAL CASH HELD BY DEPARTMENT &amp; AGENCIES</b>	<b>99,137,839</b>	<b>99,725,490</b>		
16	<b>LOCAL GOVERNMENT INVESTMENTS</b>				
	Gamji Bank	125,000	125,000		
	Sokoto Investment Co Ltd	500,000	500,000		
	CCNN Sokoto	200,000	200,000		
	Sokoto Cooperative Bank	100,000	100,000		
	Gusau Community Bank	100,000	100,000		
	Zamfara Investment Co.	499,760	499,760		
	Unity Bank (BON)	91,645	91,645		
	Zamfara Fertilizer Co.	2,000,000	2,000,000		
	T/Mafara Bricks B. Ind.	1,000,000	1,000,000		
	Intercontinental Bank	1,350,000	1,350,000		
	Brightway Solid Minerals Dev. Co.	86,595,581	86,595,581		
	Zamfara State Investment Company	9,215,354			
		<b>101,777,340</b>	<b>92,561,986</b>		



## MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
17	<b>ADVANCES</b>				
	Yusuf M T & Others	3,720,105	3,720,105		
	Ibrahim M.G & Others	3,500,000	3,500,000		
	Hajia Sadiya Muh'd & Others	4,800,000	4,800,000		
	Bello Audu K & Others	3,801,200	3,801,200		
	Alh Muhammad Kanoma	3,115,130	3,115,130		
	Muhammad M Nasarawa	3,200,100	3,200,100		
	Alh Salisu Kanoma	4,000,130	4,000,130		
	Aminu Garba & Others	3,800,150	3,800,150		
	Alh Tukur Aliyu & Others	3,550,130	3,550,130		
	Umar Aliyu D/Gulbi & Others	3,400,180	3,400,180		
	Abdulhamid & Others	3,602,101	3,602,101		
	Yusuf Musa & Others	8,232,541	8,232,541		
		<b>48,721,767</b>	<b>48,721,767</b>		
18	<b>CONSOLIDATED REVENUE FUNDS</b>				
	- Opening Balance	99,746,256	103,228,157		
	- Revenue	4,217,539,618	3,298,366,016		
		<b>4,317,285,874</b>	<b>3,401,594,173</b>		
	- Less				
	- Expenditure	4,217,146,337	3,301,847,917		
	- Closing Balance	<b>100,139,536</b>	<b>99,746,256</b>		
19	<b>DEPOSITS</b>				
	- Cash at Hand with MLGCA (JAAC 1)	(23,293,406)	23,517		
	- Cash at Hand with MLGCA (Salary)	30,378	190,848		
	- Cash at Hand with MLGCA (Dev. Saving)	4,413,838	23,622,139		
	- Cash at Hand with MLGCA (Advert Revenue Account)	600,370	1,985,461		
	- Cash at Hand with MLGCA (Contract Finance Loan)	117,386,660	73,903,525		
		<b>99,137,839</b>	<b>99,725,490</b>		



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



United Bank for Africa

No.2 Canteen,  
Gusau,  
Zamfara state.  
3rd January, 2023

The Sole Administrator,  
Maru Local Govt,  
Maru,  
Zamfara State.

Dear Sir,


**CERTIFICATE OF BALANCE ON ACCOUNT 1005276906**

We write to confirm that MARU LOCAL GOVERNMENT-SPECIAL PROJECT A/C **1005276906** had the sum of One million three hundred and nine naira, ninety-nine kobo (**₦1,000,309.99**) at 31<sup>st</sup> December, 2022.

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

Yours Faithfully,

For: United Bank for Africa PLC

  
**FRED NDAGANA**  
Authorized Signatory

  
**NATEEF SALIHU**  
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, Chigo Ndubisi, Non-Executive Directors: Owanari Duke, Samuel Oni FCA, Angela Aneke, Erelu Angela Adebayo, Abdulqadir J. Bello, Kayode Fasola, Aisha Hassan-Baba, Caroline Anyanwu.

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

Tin: 01126011 - 0001



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



RC. 103022



January 4, 2023  
The Honorable Chairman  
Maru Local Government Council  
Maru,  
Zamfara State.



**CERTIFICATE OF BALANCE – MARU LOCAL GOVT. COUNCIL ACCOUNT**  
**(5680000749)**

We write to confirm that account number 5680000749 belonging to Maru Local Govt. Council had the sum of One Thousand, Three Hundred and Forty-Six Naira, Twenty Kobo only (N1,346.20K) as of December 31 2022.

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

Fidelity Bank Plc  
12, Government House Road,  
Gusau, Zamfara State  
Swift: FIDTNGLA  
+234(1)2700530-3, 0(1)4485252  
info@fidelitybank.ng

Mr. Mustafa **Chiko-Obi** (Chairman), Pastor Kings C. **Alkuma** (Non-Executive Director), Mr. Chidi B. **Agbapu** (Non-Executive Director), Alhaji Isa M. **Inuwa** (Independent Non-Executive Director), Engr. Henry I. **Obih** (Independent Non-Executive Director), Mrs. Amaka T. **Onwughalu** (Non-Executive Director), Mr. Nelson C. **Nweto** (Non-Executive Director), Mr. Chinedu E. **Okeke** (Non-Executive Director), Mrs. Nneka C. **Onyeali-Ike** (Managing Director/CEO), Mr. Gbolahan **Joshua** (Executive Director), Mr. Obaro **Odeghe** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Kenneth C. **Opara** (Executive Director)

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



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



3rd JANUARY, 2022

THE DIRECTOR FINANCE,  
MARU LOCAL GOVERNMENT COUNCIL,  
MARU LOCAL GOVERNMENT SECRETARIAT,  
ALONG SOKOTO GUSAU ROAD,  
MARU, ZAMFARA STATE.

Dear Sir/Madam,

**RE: CONFIRMATION OF ACCOUNT BALANCE –MARU LOCAL GOVT REVENUE ACCT**

We write at the instance of the above named customer who maintains a current account (0049811862) with us.

The balance as at the close of business on 31st December 2022 is **NGN40.49**

Kindly accord our customer all necessary assistance required.

Thank you for your co-operation.

Yours faithfully,

**For: STERLING BANK PLC**

**AUTHORISED SIGNATORY**

Ibrahim Sabo

**AUTHORISED SIGNATOR**

Peter Ayantubo

**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**



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



No1 Govt House Road,  
Gusau, Zamfara state.  
13<sup>TH</sup> Oct 2023

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

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT 1015967533**

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

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

Yours Faithfully,

For: United Bank for Africa PLC

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U SABO**  
Authorized Signatory

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

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

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

Tin: 01126011 - 0001





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



No1 Govt House Road,  
Gusau, Zamfara state.  
13<sup>TH</sup> Oct 2023

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

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT 1018795827**

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

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

Yours Faithfully,

For: United Bank for Africa PLC



**MUHAMMAD ZAYYANU**  
Authorized Signatory



**ASMA'U SABO**  
Authorized Signatory

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

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

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



No1 Govt House Road,  
Gusau, Zamfara state.  
13<sup>TH</sup> Oct 2023

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

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT 1019185166**

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

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

Yours Faithfully,

For: United Bank for Africa PLC

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U SABO**  
Authorized Signatory

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

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



The Manager,  
Heritage Bank Plc.  
Zamfara State.

13th October, 2023

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

Dear Sir,

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

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


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

Please acknowledge receipt on the duplicate copy.

Thank you.

Yours faithfully,

For: **HERITAGE BANK PLC**

  
18/08/2022.  
Authorised Signatory

  
18/08/22  
Authorised Signatory

Heritage Bank Plc RC No: 1259460

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

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

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



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



No1 Govt House Road,  
Gusau, Zamfara state.  
13<sup>TH</sup> Oct 2023

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

Dear Sir,

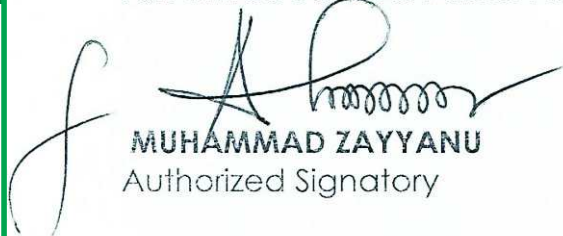
**CERTIFICATE OF BALANCE ON ACCOUNT FOR ADVERT REVENUE**  
**ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY-1016293903.**

We write to confirm that balances for ADVERT REVENUE ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY to be N39,044.15 CR (Thirty-Nine Thousand Forty-Four Naira Fifteen Kobo Only) as at 31st December 2022,

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

Yours Faithfully,

For: United Bank for Africa PLC

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U SABO**  
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)  
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[www.ubagroup.com](http://www.ubagroup.com)



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



No1 Govt House Road,  
Gusau, Zamfara state,  
13<sup>TH</sup> Oct 2023

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

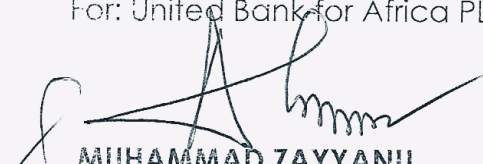
Dear Sir,

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

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

Yours Faithfully,

For: United Bank for Africa PLC

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U SABO**  
Authorized Signatory

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

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



18<sup>TH</sup> OCTOBER 2023

THE PERMANENT SECRETARY,  
MINISTRY FOR LOCAL GOVERNMENT AFFAIRS,  
BYE PASS BEHIND USAINI JUMAAT MOSQUE, GUSAU,  
ZAMFARA STATE.

Dear Sir/Madam,

**CONFIRMATION OF ACCOUNT BALANCE –MINISTRY FOR LOCAL GOVERNMENT  
AND CHIEFTAINCY AFFAIRS.**

We write at the instance of the above-named customer who maintains a current account (0021892315) with us.

The balance as at the close of business on 31st December 2022 is  
NGN184,660.10

Kindly accord our customer all necessary assistance required.

Thank you for your co-operation.

Yours faithfully,

**For: STERLING BANK PLC**

**AUTHORISED SIGNATORY**

Ibrahim Sabo

**AUTHORISED SIGNATORY**

Airaoje Yusuf

**Board of Directors**

Chairman:  
Mr. Asue Ighodalo  
MD:  
Mr. Abubakar Suleiman

Executive Directors:  
Mr. Tunde Adeola  
Mr. Raheem Owodeyi

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

Independent Directors:  
Mr. Michael Ajukwu  
Mrs. Olusola Oworu

Sterling Bank Ltd. (RC No 2392)

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





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



**ZENITH BANK PLC**

RC: 150224

**ZAMFARA BRANCH**

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



DATE: October 16, 2023


**CERTIFICATE OF BALANCE**

ACCOUNT NAME: ZAMFARA STATE MIN. FOR L.G & CHIEFTAINCY

ACCOUNT NUMBER 1012848206

MONTH DECEMBER

BALANCE (CLEARED+UNCLEARED) N 6,143,959.54 AS AT 31<sup>ST</sup> DECEMBER 2022

  
**LAWAL HASHIM**  
Relationship Officer

  
**SALMAN HARUNA**  
Branch Head

**THE BOARD**

Chairman: Jim Ovia, CFR | Group Managing Director/CEO: Ebenezer Onyeagwu | Deputy Managing Director: Adaora Umeoji, OON.  
Executive Directors: Temitope Fasoranti | Henry Oroh | Adobi Nwapa | Akindele Ogunranti  
Non-Executives: Mr. Gabriel Ukpeh | Engr. Mustafa Bello | Dr. Al-Mujtaba Abubakar, MON. | Omobola Ibidapo-Obe Ogunfowora (Ph.D)  
Peter Olatunde Bamkole (Ph.D) | Mr. Chuks Emma Okoh



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



No1 Govt House Road,  
Gusau, Zamfara state.  
13<sup>TH</sup> Oct 2023

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

Dear Sir,

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

We write to confirm that balances for ZAMFARA STATE LOCAL GOVERNMENT LOAN REPAYMENT ACCOUNT to be N1,273,816,042.53 CR (One Billion Two Hundred and seventy-three Million, Eight Hundred and Sixteen Thousand Forty Naira Fifty-three Kobo Only) as at 31st December 2022,

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

Yours Faithfully,

For: United Bank for Africa PLC

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U SABO**  
Authorized Signatory

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

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