

His Excellency

DAUDA LAWAL

EXECUTIVE GOVERNOR

ZAMFARA STATE



His Excellency

MALLAM MANI MALLAM MUMINI

DEPUTY GOVERNOR

ZAMFARA STATE



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



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



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



HON. LUKMAN JAFAR
SOLE ADMINISTRATOR
TALATA MAFARA LOCAL GOVERNMENT
ZAMFARA STATE



TALATA MAFARA LOCAL GOVERNMENT ACCOUNTS FOR THE YEAR ENDED

31ST DECEMBER, 2023

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TALATA MAFARA LOCAL GOVERNMENT

ZAMFARA STATE

ADDRESS: Talata Mafara Local Government Secretariat, Talata Mafara - Zamfara State

TMA/AA/VOL.II/86 **31st January, 2024**

SOLE ADMINISTRATOR'S REPORT

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

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

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

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

Hon. Lukman Jafar
Sole Administrator.

All Correspondence to Office of the Sole Administrator

TALATA MAFARA LOCAL GOVERNMENT
ZAMFARA STATE
ADDRESS: Talata Mafara Local Government Secretariat, Talata Mafara - Zamfara State

TMA/AA/VOL.II/85 **31st January, 2024**

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

We have prepared the Local Government Accounts, together with accompanying schedules as set out on page 6 – 26 for the year ended 31st December, 2023 under Historical Cost Convention and in accordance with International Public Sector Accounting Standard (IPSAS CASH).

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

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

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

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Alh. Hussaini Bello
Director Finance & Supply



All Correspondence to Office of the Sole Administrator

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

LGA/AA/VOL.II/187 **24th March, 2024**

AUDITOR'S GENERAL CERTIFICATION
TALATA MAFARA LOCAL GOVERNMENT ACCOUNTS

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

DIRECTOR OF FINANCE AND AUDITOR GENERAL FOR LOCAL GOVERNMENT RESPONSIBILITIES

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

BASIS OF OPINION

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

OPINION

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

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

1.0 ACCOUNTING POLICIES

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

1.1 ACCOUNTING CONVENTION

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

1.2 BASIS OF ACCOUNTING

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

1.3 RECEIPTS

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

1.4 PAYMENTS

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

1.5 LOAN REPAYMENTS

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

1.6 INVESTMENTS

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

1.7 ADVANCES

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

TALATA MAFARA LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2023

ANNUAL BUDGET 2023 ₦		NOTES	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	CashFlows from Operating Activities:			
	Receipts:			
1,545,215,110	Statutory Allocation	1	1,242,322,651	1,473,162,879
966,456,960	Value Added Tax (VAT)		1,239,037,183	906,328,570
297,455,410	Other Receipts	2	1,023,105,118	207,326,204
	Transfer from other Government Agencies	3	1,993,749	423,875,149
	Other Transfers	4	18,771,430	6,655,001
2,809,127,480	**Sub-Total- Statutory Allocation**		**3,525,230,131**	**3,017,347,803**
	Independent Revenue (IGR)			
-	Direct Taxes	5	-	-
2,000,000	Rates	5	8,574,350	7,979,300
15,500,000	Licences	5	2,445,200	1,826,350
-	Mining Rents	5	-	-
-	Royalties	5	-	-
12,500,000	Fees	5	6,055,010	6,882,380
-	Fines	5	2,488,710	1,904,400
-	Sales	5	-	-
16,759,720	Earnings	5	12,305,350	8,994,820
-	Sales/Rent of Government Buildings	5	-	-
-	Sales/Rent on Lands and Others	5	482,850	210,530
-	Repayments- General	5	-	-
-	Investment income	5	-	-
-	Interest Earned on Fixed Deposits	5	5,167,705	-
-	Re-Imbursement/Miscellaneous Reciept	5	411,030	-
46,759,720	**Sub-Total-Independent Revenue**		**37,930,205**	**27,797,780**
	Other Revenue Sources of the L/Govt.			
2,855,887,200	**Total Receipts**		**3,563,160,337**	**3,045,145,583**

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Director of Finance and Supply

TALATA MAFARA LOCAL GOVERNMENT

ANNUAL BUDGET 2023 ₦		NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	Payments:			
478,180,950	Personnel Costs (Incl.Salaries on CRF Charges):	6	217,224,378	150,573,280
475,698,380	Overhead Charges:	7	575,669,448	456,355,588
600,000,000	Consolidated Revenue Fund Charges	8	699,648,689	835,469,580
160,000,000	CRF Charges- Public debt charges	9	543,898,747	242,472,679
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	108,343,635	27,694,500
	Transfers to Others	11	3,322,915	22,263,529
1,713,879,330	**Total Payments**		**2,148,107,811**	**1,734,829,157**
1,142,007,870	**Net Cash Flow from Operating Activities**		**1,415,052,525**	**1,310,316,427**
	CashFlows from Investment Activities:			
285,000,000	Capital Expenditure: Administrative Sector:	12	483,278,645	111,456,787
1,015,000,000	Capital Expenditure: Economic Sector:	12	377,060,527	39,940,282
330,007,870	Capital Expenditure: Social Service Sector:	12	431,096,280	163,446,257
	Capital Expenditure: Funded from Aids and Grants:			
1,630,007,870	**Net Cash Flow from Investment Activities:**		**1,291,435,453**	**314,843,326**
	CashFlows from Financing Activities:			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	-	-
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shorterm Loan)	13	199,374,884	132,916,589
(512,000,000)	Repayment of External Loans (Including Servicing)		(269,621,116)	(1,128,720,141)
	Repayment of FGN/Treasury Bonds			-
	Repayment of Loans from Other Funds/Faac Deduction)		(8,049,190)	
488,000,000	**Net Cash Flows from Financing Activities:**		**(78,295,422)**	**(995,803,552)**

Director of Finance and Supply

TALATA MAFARA LOCAL GOVERNMENT

ANNUAL BUDGET 2023 ₦		NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	Movement in Other Cash Equivalent Accounts			
	(Increase)/Decrease in Investments			
	Net (Increase)/Decrease in Other Cash Equivalents/Fixed Dep		1,149,728,495	
	Total Cashflows from other cash equivalent Accounts		**1,149,728,495**	**-**
-	Net Cash for the year		45,321,650	(330,452)
	Cash & Its Equivalent as at 1st January		71,625,111	71,955,563
-	Cash & Its Equivalent as at 31st December		**1,266,675,256**	**71,625,111**

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TALATA MAFARA LOCAL GOVERNMENT

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

	NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
ASSETS:-			
Liquid Assets:-			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	17,130,551	129,957
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	1,249,544,705	71,495,154
TOTAL LIQUID ASSETS		**1,266,675,256**	**71,625,112**
Investments and Other Cash Assets:			
Local Government Investments	16	113,366,704	113,366,704
Imprest			
Advances	17	67,282,850	67,282,850
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		**180,649,554**	**180,649,554**
TOTAL ASSETS		**1,447,324,810**	**252,274,666**

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.....Director of Finance and Supply

TALATA MAFARA LOCAL GOVERNMENT

	NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund	18	1,266,675,256	71,625,111
Capital Development Fund		180,649,554	
Trust & Other Public Funds			109,154,400
TOTAL PUBLIC FUNDS		**1,447,324,810**	**180,779,511**
EXTERNAL AND INTERNAL LOANS			
External Loans: LGC			
LGC Bonds & Treasury Bonds			
Nigerian Treasury Bills (NTB)			
Development Loan Stock			
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds			
TOTAL EXTERNAL AND INTERNAL LOANS		-	-
OTHER LIABILITIES			
Deposits:-			71,495,154
TOTAL LIABILITIES		**1,447,324,810**	**252,274,666**

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.....Director of Finance and Supply

TALATA MAFARA LOCAL GOVERNMENT

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

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	VARIANCE ON FINAL BUDGET 2023 %
71,955,563	**Opening Balance:**		71,625,111				
	ADD: REVENUE						
1,473,162,879	Statutory Allocation	1	1,242,322,651	1,545,215,110	1,545,215,110		35
906,328,570	Value Added Tax Allocation		1,239,037,183	966,456,960	966,456,960		34
207,326,204	Other Receipts	2	1,023,105,118	297,455,410	297,455,410		28
423,875,149	Transfer from other Government Agencies	3	1,993,749	-			0
6,655,001	Other Transfers	4	18,771,430	-			1
3,089,303,366	**Sub-Total-Statutory Allocation**		**3,596,855,243**	**2,809,127,480**	**2,809,127,480**	**-**	**98**
	Independent Revenue (IGR)						
-	Direct Taxes	5	-	-	-		-
7,979,300	Rates	5	8,574,350	2,000,000	2,000,000		23
1,826,350	Licences	5	2,445,200	15,500,000	15,500,000		6
-	Mining Rents	5	-	-	-		-
-	Royalties	5	-	-	-		-
6,882,380	Fees	5	6,055,010	12,500,000	12,500,000		16
1,904,400	Fines	5	2,488,710	-	-		7
-	Sales	5	-	-	-		-
8,994,820	Earnings	5	12,305,350	16,759,720	16,759,720		32
-	Sales/Rent of Government Buildings	5	-	-	-		-
210,530	Sales/Rent on Lands and Others	5	482,850	-	-		1
-	Repayments- General	5	-	-	-		-
-	Investment income	5	-	-	-		-
-	Interest Earned on Fixed Deposits	5	5,167,705	-	-		14
-	Re-Imbursement/Miscellaneous Reciept	5	411,030	-	-		1
27,797,780	**Sub-Total-Independent Revenue**		**37,930,205**	**46,759,720**	**46,759,720**	**-**	**100**
	Other Revenue Sources of the L/Govt.						
3,117,101,146	**TOTAL REVENUE**		**3,634,785,448**	**2,855,887,200**	**2,855,887,200**	**-**	**100**

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Director of Finance and Supply

TALATA MAFARA LOCAL GOVERNMENT

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	VARIANCE ON FINAL BUDGET %
	LESS: EXPENDITURE						
150,573,280	Personnel Costs (Incl.Salaries on CRF Charges):	6	217,224,378	478,180,950	478,180,950		45
456,355,588	Overhead Charges:	7	575,669,448	475,698,380	475,698,380		121
835,469,580	Consolidated Revenue Fund Charges	8	699,648,689	600,000,000	600,000,000		117
242,472,679	CRF Charges- Public debt charges	9	543,898,747	160,000,000	160,000,000		340
	Subvention to Parastatals						
27,694,500	Other Transfers to Government Agencies	10	108,343,635	-			
22,263,529	Transfers to Others	11	3,322,915	-			
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
1,128,720,141	Repayments:External Loans: LGC		269,621,116	512,000,000	512,000,000		53
	Repayments:LGC Bonds &Treasury Bonds						
	Repayments:Nigerian Treasury Bills (NTB)						
	Repayments:Development Loan Stock						
	Repayments:Other Internal Loans(Promissory Notes)						
	Repayments:Internal Loans from Other Funds/Faac Deduction		8,049,190				
2,863,549,298	**TOTAL EXPENDITURE:**		**2,425,778,117**	**2,225,879,330**	**2,225,879,330**	**-**	**109**
253,551,849	**OPERATING BALANCE:**		**1,209,007,331**	**630,007,870**	**630,007,870**	**-**	**192**
	APPROPRIATIONS/TRANSFERS:						
314,843,326	Transfer to Capital Development Funds:		1,209,007,331	1,630,007,870	1,630,007,870	-	74
314,843,326	**Closing Balance:**		**1,209,007,331**	**1,630,007,870**	**1,630,007,870**	**-**	**74**

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Director of Finance and Supply

TALATA MAFARA LOCAL GOVERNMENT

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

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	PERF. ON TOTAL %
	Opening Balance:						
	ADD: REVENUE						
253,551,849	Transfer from Consolidated Revenue Fund:		1,209,007,331	630,007,870	630,007,870	-	192
	Aid and Grants						
132,916,589	External Loans: LGC			1,000,000,000	1,000,000,000		20
	LGC Bonds & Treasury Bonds						
	Nigerian Treasury Bills (NTB)/Fixed Deposits		1,149,728,495				
	Development Loan Stock						
	Other Internal Loans (Promissory Notes)						
	Internal Loans from Other Funds (UBA TOD)		199,374,884				
386,468,438	**TOTAL REVENUE AVAILABLE:**		**2,558,110,709**	**1,630,007,870**	**1,630,007,870**	**-**	**212**
	LESS: CAPITAL EXPENDITURE:						
111,456,787	Capital Expenditure: Administrative Sector:	12	483,278,645	285,000,000	285,000,000		170
39,940,282	Capital Expenditure: Economic Sector:	12	377,060,527	1,015,000,000	1,015,000,000		37
163,446,257	Capital Expenditure: Social Service Sector:	12	431,096,280	330,007,870	330,007,870		131
	Capital Expenditure: Funded from Aids and Grants:						
314,843,326	**TOTAL CAPITAL EXPENDITURE**		**1,291,435,453**	**1,630,007,870**	**1,630,007,870**	**-**	**337**
	Intangible Assets						
71,625,111	**CLOSING BALANCE**		**1,266,675,256**	**-**	**-**	**-**	

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.....Director of Finance and Supply

TALATA MAFARA LOCAL GOVERNMENT

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

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
1	**STATUTORY ALLOCATION**				
	- Statutory Allocation	1,242,322,651	1,473,162,879	1,545,215,110	(302,892,459)
	- Excess Crude Oil				-
		1,242,322,651	**1,473,162,879**	**1,545,215,110**	**(302,892,459)**
2	**OTHER RECEIPTS**				
	- Share of Electronic Money Transfer Levy	124,467,151	45,519,025	75,588,470	48,878,681
	- Share of Exchange Gains Difference	404,102,237	5,687,440	15,266,330	388,835,907
	- Share of Ecology Funds	56,163,377	47,617,000		56,163,377
	- Distribution of Non-oil Excess Account	105,572,435	103,906,615	206,600,610	(101,028,175)
	- Share of Forex Equalization	45,199,377			45,199,377
	- Share of Solid Minirals	3,968,265			3,968,265
	- Share of FGN Treasury Crude Account	27,057,244			
	- Share of Exchange Rate Differential	43,890,340			
	- Share of Additional Funds FGN	10,203,270			
	- Share of Refund FGN (SURE-P)	202,481,421			
	- Share of Excess Bank Charges Recovered	-	4,596,124		-
		1,023,105,118	**207,326,204**	**297,455,410**	**442,017,433**
3	**TRANSFERS FROM OTHER GOVERNMENT AGENCIES**				
	- Office of the Accountant General of the Federation (OAGF)	-	420,507,375		-
	- Zamfara State Government Sub-Treasury	1,993,749	3,367,774		1,993,749
		1,993,749	**423,875,149**	**-**	**1,993,749**
4	**OTHER TRANSFERS**				
	- Amsabam Construction Ventures	7,651,154			7,651,154
	- Cash Deposit Caliphate & Others	11,120,277			11,120,277
	- Cash Deposit Sanusi		2,525		-
	- Abubakar S/Fawa Dambo		6,646		-
	- Nasiru Bello Cash Deposit		1,661,457		-
	- Ahmad Cash Deposit		3,322,915		-
	- Shehu Sani Cash Deposit		1,661,457		-
		18,771,430	**6,655,001**	**-**	**18,771,430**

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Director of Finance and Supply

TALATA MAFARA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
5	**INDEPENDENT REVENUE (IGR)**				
	- Direct Taxes	-	-		
	- Rates	8,574,350	7,979,300	2,000,000	6,574,350
	- Licences	2,445,200	1,826,350	15,500,000	(13,054,800)
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	6,055,010	6,882,380	12,500,000	(6,444,990)
	- Fines	2,488,710	1,904,400		2,488,710
	- Sales	-	-		-
	- Earnings	12,305,350	8,994,820	16,759,720	(4,454,370)
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	482,850	210,530		482,850
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned on Fixed Deposits	5,167,705	-		5,167,705
	- Re-Imbursement/Miscellaneous Reciept	411,030	-		411,030
		37,930,205	**27,797,780**	**46,759,720**	**(8,829,515)**
6	**PERSONNEL COST**				
	- Office of the Chairman	24,602,015	5,648,028	20,955,350	(3,646,665)
	- Office of the Vice Chairman	2,161,190	-	4,323,660	2,162,470
	- Adviser/Assistant to the Chairman/V. Chairman	15,319,180	37,725,484		(15,319,180)
	- Office of the Secretary	1,937,992	3,133,608	12,469,060	10,531,068
	- Internal Audit				-
	- The Council	7,300,000		74,348,230	67,048,230
	- Personnel Management	12,706,904	14,706,904	66,331,030	53,624,126
	- Agric and Natural Resources	21,347,800	13,966,988	77,462,740	56,114,940
	- Finance & Supply	12,998,848	12,998,848	48,653,080	35,654,232
	- Planning, Research & Statistics			6,397,790	6,397,790
	- Works & Housing	13,456,610	12,893,180	40,842,100	27,385,490
	- Primary Health Care Services	68,847,673	28,954,074		(68,847,673)
	- Traditional Offices	5,601,600	5,601,600	55,255,200	49,653,600
	- Social & Community Development	30,944,566	14,944,566	71,142,710	40,198,144
		217,224,378	**150,573,280**	**478,180,950**	**260,956,572**

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Director of Finance and Supply

TALATA MAFARA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
7	**OVERHEAD COST**				
	- Office of the Chairman	28,549,992	32,662,598	43,000,000	14,450,008
	- Office of the Vice Chairman	2,500,000	9,290,380	19,000,000	16,500,000
	- Adviser/Assistant to the Chairman/V. Chairman	-	4,591,470		
	- Office of the Secretary	4,400,000	6,240,150	22,700,000	18,300,000
	- Internal Audit	6,000,000	3,008,140		
	- The Council	6,500,000	12,180,370	44,500,000	38,000,000
	- Personnel Management	120,719,210	83,456,948	44,398,380	(76,320,830)
	- Agric and Natural Resources	7,000,000	7,253,227	21,000,000	14,000,000
	- Finance & Supply	148,533,400	27,717,555	43,000,000	(105,533,400)
	- Planning, Research & Statistics	-	2,140,260	71,500,000	
	- Works & Housing	4,682,291	6,020,480	32,700,000	28,017,709
	- Primary Health Care Services	24,632,044	16,685,224		(24,632,044)
	- Traditional Offices	16,921,003	2,480,230		(16,921,003)
	- Social & Community Development	205,231,507	242,628,557	133,900,000	(71,331,507)
	- Miscellaneous	-	-		-
		575,669,448	**456,355,588**	**475,698,380**	**(165,471,068)**
8	**CONSOLIDATED REVENUE FUND CHARGES**				
	- Primary School Teachers Salary	458,834,648	450,835,248	330,000,000	(128,834,648)
	- Training Fund	10,483,344	10,984,145	10,000,000	(483,344)
	- Contribution to Emirate Council	53,907,947	53,864,346	55,000,000	1,092,053
	- Contribution to Pension Funds	50,000,000	82,500,000	55,000,000	5,000,000
	- Common Services	24,892,762	25,901,695	25,000,000	107,238
	- Agency for Mass Education Salary	24,105,708	25,374,436	25,000,000	894,292
	- Primary Health Care Staff Salary	77,424,281	78,462,852	100,000,000	22,575,719
	- Traditional Rulers Salary		39,711,143		-
	- Salary of New S/Administrator ADCs		60,642,857		-
	- Salary of Special Assistant		7,192,857		-
		699,648,689	**835,469,580**	**600,000,000**	**(99,648,689)**

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Director of Finance and Supply

TALATA MAFARA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
9	**CRF CHARGES- PUBLIC DEBT CHARGES**				
	- Short Term Borrowings	487,990,826	171,314,785	50,000,000	(437,990,826)
	- Witholding Tax	3,040,503	6,645,829	25,000,000	21,959,497
	- Value Added Tax (V.A.T FIRS)	3,040,503	6,645,829	25,000,000	21,959,497
	- Others/Taxes	1,852,702	9,590,712		(1,852,702)
	- Pay as You Earn (PAYE)	13,140,653	13,441,964	30,000,000	16,859,347
	- Water Rate	5,102,800	5,102,800		(5,102,800)
	- National Health Insurance Scheme			10,000,000	10,000,000
	- Contributory Pension Scheme				-
	- Union Dues	8,234,048	8,234,048	5,000,000	(3,234,048)
	- Party Contributory Scheme	5,604,604	5,604,604		(5,604,604)
	- Housing Funds (NHF)	5,983,240	5,983,240	15,000,000	9,016,760
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	9,908,868	9,908,868		(9,908,868)
	- Paycut Recovered				-
	- Overpayment Recoverable (Receipt)				-
		543,898,747	**242,472,679**	**160,000,000**	**(383,898,747)**
10	**OTHER TRANSFERS TO GOVERNMENT AGENCIES:**				
	- Zamfara State Office of the Executive Governor	6,645,829			(6,645,829)
	- Zamfara State Office of the First Lady	2,885,619			(2,885,619)
	- Zamfara Secretary to State Government	48,261,457			(48,261,457)
	- Zamfara State Office of the Head of Service	664,583			(664,583)
	- Zamfara State Hajj Commission	42,865,600			(42,865,600)
	- Executive Secretary ZSMEB	2,783,831			(2,783,831)
	- Local Government Pension Board	3,322,915	1,329,166		(3,322,915)
	- Ministry of Security and Home Affairs	913,802	13,258,430		(913,802)
	- Federal Inland Revenue Service (V.A.T)		2,990,623		-
	- Federal Inland Revenue Service (W.H.T)		2,990,623		-
	- Zamfara State Ministry of Justice		2,540,036		-
	- Ministry of Forestry & L/D		797,500		-
	- Directorate for Islamic Organisation		3,788,123		-
		108,343,635	**27,694,500**	**-**	**(108,343,635)**

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.....Director of Finance and Supply

TALATA MAFARA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
11	**TRANSFERS TO OTHERS:**				
	- Anti Thuggery Standing Committee	3,322,915	6,645,829		(3,322,915)
	- House Committee on Local Government		1,661,457		-
	- U.B.A		13,291,659		-
	- Algon		664,583		-
		3,322,915	**22,263,529**	**-**	**(3,322,915)**
12	**CAPITAL EXPENDITURE**				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	108,631,130	88,308,485	185,000,000	76,368,870
	- Construction/Provision of Fixed Assets	372,653,767	21,619,548	100,000,000	(272,653,767)
	- Rehabilitation/Repairs of Fixed Assets	1,993,749	1,528,754		(1,993,749)
	- Preservation of Environment	-	-		-
		483,278,645	**111,456,787**	**285,000,000**	**(198,278,645)**
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	24,257,632	10,633,327	50,000,000	25,742,368
	- Construction/Provision of Fixed Assets	349,310,153	29,253,788	890,000,000	540,689,847
	- Rehabilitation/Repairs of Fixed Assets	3,492,742	53,167	45,000,000	41,507,258
	- Preservation of Environment	-	-	30,000,000	30,000,000
		377,060,527	**39,940,282**	**1,015,000,000**	**637,939,473**
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	29,469,155	105,223,085	85,000,000	55,530,845
	- Construction/Provision of Fixed Assets	361,149,117	36,492,295	125,007,870	(236,141,247)
	- Rehabilitation/Repairs of Fixed Assets	40,478,009	21,730,877	120,000,000	79,521,991
	- Preservation of Environment		-		-
		431,096,280	**163,446,257**	**330,007,870**	**(101,088,410)**
	TOTAL CAPITAL EXPENDITURE BY SECTOR	**1,291,435,453**	**314,843,326**	**1,630,007,870**	**338,572,417**

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Director of Finance and Supply

TALATA MAFARA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
13	**PROCEEDS FROM LOANS/OTHER BORROWINGS**				
	- Commercial Banks Loans	-	-	1,000,000,000	1,000,000,000
	- Commercial Banks Loans (U.B.A Shorterm Loan)	199,374,884	132,916,589		
		199,374,884	**132,916,589**	**1,000,000,000**	**1,000,000,000**
14	**OTHER BANKS OF THE TREASURY**				
	- UBA PLC	17,070,766	37,782		
	- Zenith Bank PLC	59,786	92,175		
		17,130,551	**129,957**		
	CASH HELD BY DEPARTMENT & AGENCIES				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	3,324	(16,798,487)		
		3,324	**(16,798,487)**		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	47,209,202	21,907		
		47,209,202	**21,907**		
	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	45,697,305	3,162,962		
	ii. Jaiz Bank PLC	6,906,379			
	iii. Heritage Bank PLC		20,162		
		52,603,684	**3,183,124**		
15	**- Cash at Hand with MLGCA (Revenue Accounts)**				
	i. U.B.A I PLC	-	2,595		
	ii. U.B.A II Bank PLC	-	9,784		
	iii. Sterling Bank PLC	-	12,272		
	iv. Zenith Bank PLC	-	408,317		
		-	**432,968**		

Director of Finance and Supply

TALATA MAFARA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
15	**- Cash at Hand with MLGCA (Contract Finance Loan)**				
	i. U.B.A PLC	-	84,655,642		
		-	**84,655,642**		
	- Cash at Hand with MLGCA (Fixed Deposits)				
	i. U.B.A PLC	1,149,728,495			
		1,149,728,495	**-**		
15	**CASH HELD BY DEPARTMENT & AGENCIES**				
	- Cash at Hand with MLGCA (JAAC 1)	3,324	(16,798,487)		
	- Cash at Hand with MLGCA (Salary)	47,209,202	21,907		
	- Cash at Hand with MLGCA (Dev. Saving)	52,603,684	3,183,124		
	- Cash at Hand with MLGCA (Advert Revenue Account)	-	432,968		
	- Cash at Hand with MLGCA (Contract Finance Loan)	-	84,655,642		
	- Cash at Hand with MLGCA (Fixed Deposits)	1,149,728,495			
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	**1,249,544,705**	**71,495,154**		
16	**LOCAL GOVERNMENT INVESTMENTS**				
	Oceanic Bank	59,699	59,699		
	CCNN Sokoto	200,000	200,000		
	Nig Merchant Bank	33,300	33,300		
	First Bank	66,600	66,600		
	Zamfara Investment Co.	500,000	500,000		
	Unity Bank (BON)	422,615	422,615		
	Intercontinental Bank	1,350,000	1,350,000		
	Brightway Solid Minerals Dev. Co.	104,090,661	104,090,661		
	Zamfara State Investment Company	6,643,829	6,643,829		
		113,366,704	**113,366,704**		

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Director of Finance and Supply

TALATA MAFARA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
17	**ADVANCES**				
	Sani Mani Aliyu & Others	5,811,500	5,811,500		
	Abubakar Balarabe & Others	5,621,118	5,621,118		
	Musa Mani B. & Others	5,311,140	5,311,140		
	Ibrahim A. Gusau & Others	4,870,100	4,870,100		
	Muh'd Hassan & Others	3,900,118	3,900,118		
	Muh'd Lauwali Nahuche & Others	5,980,400	5,980,400		
	yahaya Ibrahim Shinkafi & Others	4,160,500	4,160,500		
	Haliru Aliyu Gusau & Others	5,701,500	5,701,500		
	Sirajo Jafaru & Others	5,621,117	5,621,117		
	Suleiman Ibrahim & Others	5,901,200	5,901,200		
	Jummai Sani & Others	14,404,157	14,404,157		
		67,282,850	**67,282,850**		
18	**CONSOLIDATED REVENUE FUNDS**				
	- Opening Balance	71,625,111	71,955,563		
	- Revenue	4,912,263,715	3,178,062,172		
		4,983,888,826	**3,250,017,735**		
	- Less				
	- Expenditure	3,717,213,570	3,178,392,624		
	- Closing Balance	**1,266,675,256**	**71,625,111**		

Director of Finance and Supply

UBA
United Bank for Africa

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

The Chairman,
TALATATA MAFARA LOCAL GOVT,
ZAMFARA STATE.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR TALATA MAFARA LOCAL GOVERNMENT-1004412747

We write to confirm the balance for TALATA MAFARA LOCAL GOVERNMENT-1004412747 to be N17,070,765.63 CR (SEVENTEEN Million, and SEVENTY Thousand Seven Hundred and SIXTY FIVE Naira Sixty-THREE Kobo Only) as at 31TH December 2023,

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

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

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



ZENITH BANK PLC
RC: 150224

TALATA MAFARA BRANCH
Sokoto Gusau Road, Mafara
P.M.B 01026,
Zamfara State, Nigeria.
www.zenithbank.com | SWIFT: ZEIBNGLA

ZENITH

DATE:January 18, 2024

CERTIFICATE OF BALANCE

ACCOUNT NAME: TALATA MAFARA LG REVENUE ACCT

ACCOUNT NUMBER: 1213724101

MONTH: JANUARY-DECEMBER

BALANCE(cleared + uncleared) N59,785.57 AS AT 31ST DECEMBER 2023

ABUBAKAR IDRIS
Head of Operations

IBRAHIM MOHAMMED G
Branch Head

THE BOARD: **Chairman:** Jim Ovia, CFR. | **Group Managing Director/CEO:** Ebenezer Onyeagwu | **Deputy Managing Director:** Dame (Dr.) 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

UBA
United Bank for Africa

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

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

Dear Sir,

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

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

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

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

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

UBA
United Bank for Africa

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

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

Dear Sir,

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

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

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

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

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

UBA
United Bank for Africa

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

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

Dear Sir,

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

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

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

Yours Faithfully,

For: United Bank for Africa PLC

MUHAMMAD ZAYYANU
Authorized Signatory

ASMA'U SABO
Authorized Signatory

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