

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. YUSUF SANI BINDIN

SOLE ADMINISTRATOR

MARU LOCAL GOVERNMENT

ZAMFARA STATE



MARU LOCAL GOVERNMENT ACCOUNTS FOR THE YEAR ENDED

31ST DECEMBER, 2023

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MARU LOCAL GOVERNMENT COUNCIL

ZAMFARA STATE - NIGERIA

Address:
Maru Local Gov't. Secretariat,
Along Sokoto-Gusau Road,
Zamfara State.

Our Ref: MRR/AA/VOL.II/43 Your Ref: _____ Date: 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 Maru Local Government as at 31st December, 2023 are hereby recommended for public use.

Hon. Yusuf Sani Bindin
Sole Administrator.

All Correspondence to be addressed to the office of the Executive Chairman

MARU LOCAL GOVERNMENT COUNCIL

ZAMFARA STATE - NIGERIA

Address:
Maru Local Gov't. Secretariat,
Along Sokoto-Gusau Road,
Zamfara State.

Our Ref: MRR/AA/VOL.II/42 Your Ref: _____ Date: 31st January, 2024

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 – 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. Sani Bello
Director Finance & Supply



All Correspondence to be addressed to the office of the Executive Chairman

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

LGA/AA/VOL.II/185 **24th March, 2024**

AUDITOR'S GENERAL CERTIFICATION
MARU LOCAL GOVERNMENT ACCOUNTS

We have audited the 2023 Accounts of Maru 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 Maru 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.

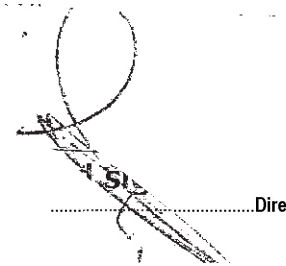
1.7 ADVANCES

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.

MARU LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2023

ANNUAL BUDGET 2023 ₦		NOTES	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	CashFlows from Operating Activities:			
	Receipts:			
2,004,718,660	Statutory Allocation	1	1,722,650,776	2,042,742,418
1,207,429,560	Value Added Tax (VAT)		1,420,687,540	1,038,287,950
394,433,340	Other Receipts	2	1,302,519,938	277,364,151
	Transfer from other Government Agencies	3	2,764,606	587,761,041
	Other Transfers	4	26,029,163	9,228,071
3,606,581,560	**Sub-Total- Statutory Allocation**		**4,474,652,023**	**3,955,383,631**
	Independent Revenue (IGR)			
-	Direct Taxes	5	-	-
4,519,840	Rates	5	13,433,320	8,331,766
20,200,000	Licences	5	4,252,070	4,628,225
-	Mining Rents	5	44,116,871	26,499,810
-	Royalties	5	-	3,947,719
18,300,000	Fees	5	9,057,700	10,068,398
-	Fines	5	-	-
7,000,000	Sales	5	-	-
12,500,000	Earnings	5	15,261,793	14,536,946
-	Sales/Rent of Government Buildings	5	-	-
5,000,000	Sales/Rent on Lands and Others	5	9,431,010	6,009,919
-	Repayments- General	5	-	-
-	Investment income	5	-	-
-	Interest Earned on Fixed Deposits	5	8,076,766	3,826,120
-	Re-Imbursement/Miscellaneous Reciept	5	-	-
67,519,840	**Sub-Total-Independent Revenue**		**103,629,530**	**77,848,903**
	Other Revenue Sources of the L/Govt.			
3,674,101,400	**Total Receipts**		**4,578,281,553**	**4,033,232,534**



.....Director of Finance and Supply

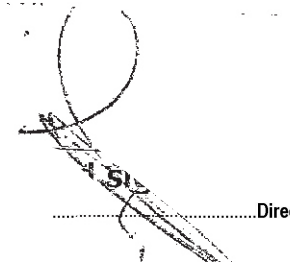
MARU LOCAL GOVERNMENT

ANNUAL BUDGET 2023 ₦		NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	Payments:			
530,613,290	Personnel Costs (Incl.Salaries on CRF Charges):	6	459,482,190	359,832,179
621,400,000	Overhead Charges:	7	704,447,353	593,937,029
915,000,000	Consolidated Revenue Fund Charges	8	593,200,750	701,585,154
290,000,000	CRF Charges- Public debt charges	9	747,582,135	511,049,405
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	150,233,312	38,402,224
	Transfers to Others	11	4,607,677	30,871,437
2,357,013,290	**Total Payments**		**2,659,553,418**	**2,235,677,429**
1,317,088,110	**Net Cash Flow from Operating Activities**		**1,918,728,136**	**1,797,555,105**
	CashFlows from Investment Activities:			
245,000,000	Capital Expenditure: Administrative Sector:	12	764,596,013	140,272,166
1,123,143,580	Capital Expenditure: Economic Sector:	12	522,846,145	49,430,774
333,944,530	Capital Expenditure: Social Service Sector:	12	480,644,954	226,640,657
	Capital Expenditure: Funded from Aids and Grants:			
1,702,088,110	**Net Cash Flow from Investment Activities:**		**1,768,087,112**	**416,343,597**
	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	276,460,626	184,307,084
(615,000,000)	Repayment of External Loans (Including Servicing)		(373,866,664)	(1,565,125,311)
	Repayment of FGN/Treasury Bonds			-
	Repayment of Loans from Other Funds/Faac Deduction)		(8,049,190)	
385,000,000	**Net Cash Flows from Financing Activities:**		**(105,455,228)**	**(1,380,818,228)**

.....Director of Finance and Supply

MARU 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		1,594,256,276	
	Total Cashflows from other cash equivalent Accounts		**1,594,256,276**	**-**
-	Net Cash for the year		45,185,796	393,281
	Cash & Its Equivalent as at 1st January		100,139,536	99,746,256
-	Cash & Its Equivalent as at 31st December		**1,739,581,608**	**100,139,536**



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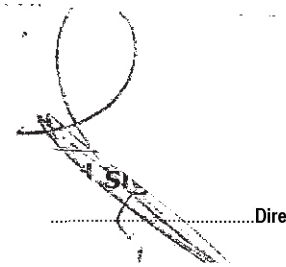
MARU LOCAL GOVERNMENT

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	6,916,464	1,001,697
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	1,732,665,144	99,137,839
TOTAL LIQUID ASSETS		**1,739,581,608**	**100,139,536**
Investments and Other Cash Assets:			
Local Government Investments	16	101,777,340	101,777,340
Imprest			
Advances	17	48,721,767	48,721,767
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		**150,499,107**	**150,499,107**
TOTAL ASSETS		**1,890,080,715**	**250,638,643**



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MARU LOCAL GOVERNMENT

	NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund	18	1,739,581,608	100,139,536
Capital Development Fund		150,499,107	
Trust & Other Public Funds			51,361,267
TOTAL PUBLIC FUNDS		**1,890,080,715**	**151,500,804**
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:-			99,137,839
TOTAL LIABILITIES		**1,890,080,715**	**250,638,643**

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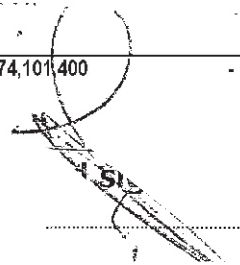
.....Director of Finance and Supply

MARU 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 %
99,746,256	**Opening Balance:**		100,139,536				
	ADD: REVENUE						
2,042,742,418	Statutory Allocation	1	1,722,650,776	2,004,718,660	2,004,718,660		38
1,038,287,950	Value Added Tax Allocation		1,420,687,540	1,207,429,560	1,207,429,560		31
277,364,151	Other Receipts	2	1,302,519,938	394,433,340	394,433,340		28
587,761,041	Transfer from other Government Agencies	3	2,764,606	-			0
9,228,071	Other Transfers	4	26,029,163	-			1
4,055,129,887	**Sub-Total-Statutory Allocation**		**4,574,791,559**	**3,606,581,560**	**3,606,581,560**	**-**	**98**
	Independent Revenue (IGR)						
-	Direct Taxes	5	-	-	-		-
8,331,766	Rates	5	13,433,320	4,519,840	4,519,840		13
4,628,225	Licences	5	4,252,070	20,200,000	20,200,000		4
26,499,810	Mining Rents	5	44,116,871	-	-		43
3,947,719	Royalties	5	-	-	-		-
10,068,398	Fees	5	9,057,700	18,300,000	18,300,000		9
-	Fines	5	-	-	-		-
-	Sales	5	-	7,000,000	7,000,000		-
14,536,946	Earnings	5	15,261,793	12,500,000	12,500,000		15
-	Sales/Rent of Government Buildings	5	-	-	-		-
6,009,919	Sales/Rent on Lands and Others	5	9,431,010	5,000,000	5,000,000		9
-	Repayments- General	5	-	-	-		-
-	Investment income	5	-	-	-		-
3,826,120	Interest Earned on Fixed Deposits	5	8,076,766	-	-		8
-	Re-Imbursement/Miscellaneous Reciept	5	-	-	-		-
77,848,903	**Sub-Total-Independent Revenue**		**103,629,530**	**67,519,840**	**67,519,840**	**-**	**100**
	Other Revenue Sources of the L/Govt.						
4,132,978,790	**TOTAL REVENUE**		**4,678,421,090**	**3,674,101,400**	**3,674,101,400**	**-**	**100**



.....Director of Finance and Supply

MARU LOCAL GOVERNMENT

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	VARIANCE ON FINAL BUDGET %
	LESS: EXPENDITURE						
359,832,179	Personnel Costs (Incl.Salaries on CRF Charges):	6	459,482,190	530,613,290	530,613,290		87
593,937,029	Overhead Charges:	7	704,447,353	621,400,000	621,400,000		113
701,585,154	Consolidated Revenue Fund Charges	8	593,200,750	915,000,000	915,000,000		65
511,049,405	CRF Charges- Public debt charges	9	747,582,135	290,000,000	290,000,000		258
	Subvention to Parastatals						
38,402,224	Other Transfers to Government Agencies	10	150,233,312	-			
30,871,437	Transfers to Others	11	4,607,677	-			
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
1,565,125,311	Repayments:External Loans: LGC		373,866,664	615,000,000	615,000,000		61
	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				
3,800,802,740	**TOTAL EXPENDITURE:**		**3,041,469,271**	**2,972,013,290**	**2,972,013,290**	**-**	**102**
332,176,049	**OPERATING BALANCE:**		**1,636,951,818**	**702,088,110**	**702,088,110**	**-**	**233**
	APPROPRIATIONS/TRANSFERS:						
416,343,597	Transfer to Capital Development Funds:		1,636,951,818	1,702,088,110	1,702,088,110	-	96
416,343,597	**Closing Balance:**		**1,636,951,818**	**1,702,088,110**	**1,702,088,110**	-	**96**

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.....Director of Finance and Supply

MARU 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						
332,176,049	Transfer from Consolidated Revenue Fund:		1,636,951,818	702,088,110	702,088,110	-	233
	Aid and Grants						
184,307,084	External Loans: LGC			1,000,000,000	1,000,000,000		28
	LGC Bonds & Treasury Bonds						
	Nigerian Treasury Bills (NTB)/Fixed Deposits		1,594,256,276				
	Development Loan Stock						
	Other Internal Loans (Promissory Notes)						
	Internal Loans from Other Funds (UBA TOD)		276,460,626				
516,483,133	**TOTAL REVENUE AVAILABLE:**		**3,507,668,720**	**1,702,088,110**	**1,702,088,110**	**-**	**261**
	LESS: CAPITAL EXPENDITURE:						
140,272,166	Capital Expenditure: Administrative Sector:	12	764,596,013	245,000,000	245,000,000		312
49,430,774	Capital Expenditure: Economic Sector:	12	522,846,145	1,123,143,580	1,123,143,580		47
226,640,657	Capital Expenditure: Social Service Sector:	12	480,644,954	333,944,530	333,944,530		144
	Capital Expenditure: Funded from Aids and Grants:						
416,343,597	**TOTAL CAPITAL EXPENDITURE**		**1,768,087,112**	**1,702,088,110**	**1,702,088,110**	**-**	**503**
	Intangible Assets						
100,139,536	**CLOSING BALANCE**		**1,739,581,608**	**-**	**-**	**-**	

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.....Director of Finance and Supply

MARU 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	1,722,650,776	2,042,742,418	2,004,718,660	(282,067,884)
	- Excess Crude Oil				-
		1,722,650,776	**2,042,742,418**	**2,004,718,660**	**(282,067,884)**
2	**OTHER RECEIPTS**				
	- Share of Electronic Money Transfer Levy	138,666,932	52,996,301	86,784,390	51,882,542
	- Share of Exchange Gains Difference	560,343,186	7,886,416	21,168,870	539,174,316
	- Share of Ecology Funds	77,878,226	66,027,502		77,878,226
	- Distribution of Non-oil Excess Account	146,390,663	144,080,775	286,480,080	(140,089,417)
	- Share of Forex Equalization	62,675,137			62,675,137
	- Share of Solid Minirals	5,502,544			5,502,544
	- Share of FGN Treasury Crude Account	37,518,580			
	- Share of Exchange Rate Differential	60,859,977			
	- Share of Additional Funds FGN	10,203,270			
	- Share of Refund FGN (SURE-P)	202,481,421			
	- Share of Excess Bank Charges Recovered	-	6,373,157		-
		1,302,519,938	**277,364,151**	**394,433,340**	**597,023,349**
3	**TRANSFERS FROM OTHER GOVERNMENT AGENCIES**				
	- Office of the Accountant General of the Federation (OAGF)	-	583,091,161		-
	- Zamfara State Government Sub-Treasury	2,764,606	4,669,881		2,764,606
		2,764,606	**587,761,041**	**-**	**2,764,606**
4	**OTHER TRANSFERS**				
	- Amsabam Construction Ventures	10,609,374			10,609,374
	- Cash Deposit Caliphate & Others	15,419,789			15,419,789
	- Cash Deposit Sanusi		3,502		-
	- Abubakar S/Fawa Dambo		9,215		-
	- Nasiru Bello Cash Deposit		2,303,839		-
	- Ahmad Cash Deposit		4,607,677		-
	- Shehu Sani Cash Deposit		2,303,839		-
		26,029,163	**9,228,071**	**-**	**26,029,163**

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.....Director of Finance and Supply

MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
5	**INDEPENDENT REVENUE (IGR)**				
	- Direct Taxes	-	-		
	- Rates	13,433,320	8,331,766	4,519,840	8,913,480
	- Licences	4,252,070	4,628,225	20,200,000	(15,947,930)
	- Mining Rents	44,116,871	26,499,810		44,116,871
	- Royalties	-	3,947,719		-
	- Fees	9,057,700	10,068,398	18,300,000	(9,242,300)
	- Fines	-	-		-
	- Sales	-	-	7,000,000	(7,000,000)
	- Earnings	15,261,793	14,536,946	12,500,000	2,761,793
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	9,431,010	6,009,919	5,000,000	4,431,010
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned on Fixed Deposits	8,076,766	3,826,120		8,076,766
	- Re-Imbursement/Miscellaneous Reciept	-	-		-
		103,629,530	**77,848,903**	**67,519,840**	**36,109,690**
6	**PERSONNEL COST**				
	- Office of the Chairman	34,291,740	5,201,363	25,235,350	(9,056,390)
	- Office of the Vice Chairman	2,161,190	-	4,313,660	2,152,470
	- Adviser/Assistant to the Chairman/V. Chairman	15,319,180	51,450,420		(15,319,180)
	- Office of the Secretary	1,937,992	3,300,919	13,165,020	11,227,028
	- Internal Audit				-
	- The Council	7,300,000		87,779,040	80,479,040
	- Personnel Management	69,969,480	69,573,966	99,884,020	29,914,540
	- Agric and Natural Resources	71,567,554	35,601,767	58,946,890	(12,620,664)
	- Finance & Supply	32,412,345	32,772,511	84,282,460	51,870,115
	- Planning, Research & Statistics			4,798,170	4,798,170
	- Works & Housing	46,428,071	27,652,742	46,208,880	(219,191)
	- Primary Health Care Services	102,245,388	81,577,438		(102,245,388)
	- Traditional Offices	9,744,600	9,744,600	30,716,400	20,971,800
	- Social & Community Development	66,104,650	42,956,453	75,283,400	9,178,750
		459,482,190	**359,832,179**	**530,613,290**	**71,131,100**

.....Director of Finance and Supply

MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
7	**OVERHEAD COST**				
	- Office of the Chairman	34,118,879	53,391,653	50,500,000	16,381,121
	- Office of the Vice Chairman	160,000	15,000,000	17,900,000	17,740,000
	- Adviser/Assistant to the Chairman/V. Chairman	-	10,000,000		
	- Office of the Secretary	5,770,000	30,000,000	23,000,000	17,230,000
	- Internal Audit	-	5,000,000		
	- The Council	3,210,000	15,000,000	39,000,000	35,790,000
	- Personnel Management	149,994,872	107,577,466	64,000,000	(85,994,872)
	- Agric and Natural Resources	250,000	2,184,307	32,000,000	31,750,000
	- Finance & Supply	217,672,630	27,142,450	65,000,000	(152,672,630)
	- Planning, Research & Statistics	815,000	5,000,000	76,500,000	
	- Works & Housing	2,148,768	5,900,000	52,000,000	49,851,232
	- Primary Health Care Services	14,820,653	20,334,352		(14,820,653)
	- Traditional Offices	23,463,292	10,000,000		(23,463,292)
	- Social & Community Development	252,023,258	287,406,801	201,500,000	(50,523,258)
	- Miscellaneous	-	-		-
		704,447,353	**593,937,029**	**621,400,000**	**(158,732,353)**
8	**CONSOLIDATED REVENUE FUND CHARGES**				
	- Primary School Teachers Salary	237,908,920	240,964,920	350,000,000	112,091,080
	- Training Fund	14,298,687	14,954,705	20,000,000	5,701,313
	- Contribution to Emirate Council	74,522,956	73,584,878	100,000,000	25,477,044
	- Contribution to Pension Funds	98,000,000	82,500,000	100,000,000	2,000,000
	- Common Services	34,432,398	35,731,103	40,000,000	5,567,602
	- Agency for Mass Education Salary	45,592,786	48,635,416	55,000,000	9,407,214
	- Primary Health Care Staff Salary	88,445,003	97,667,276	250,000,000	161,554,997
	- Traditional Rulers Salary		39,711,143		-
	- Salary of New S/Administrator ADCs		60,642,857		-
	- Salary of Special Assistant		7,192,857		-
		593,200,750	**701,585,154**	**915,000,000**	**321,799,250**

.....Director of Finance and Supply

MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
9	**CRF CHARGES- PUBLIC DEBT CHARGES**				
	- Short Term Borrowings	676,666,222	419,215,887	100,000,000	(576,666,222)
	- Witholding Tax	4,216,075	9,215,354	60,000,000	55,783,925
	- Value Added Tax (V.A.T FIRS)	4,216,075	9,215,354	50,000,000	45,783,925
	- Others/Taxes	2,569,025	13,298,838	18,000,000	15,430,975
	- Pay as You Earn (PAYE)	20,496,835	20,686,069	35,000,000	14,503,165
	- Water Rate	5,387,600	5,387,600	3,500,000	(1,887,600)
	- National Health Insurance Scheme			3,500,000	3,500,000
	- Contributory Pension Scheme				-
	- Union Dues	8,572,772	8,572,772	5,000,000	(3,572,772)
	- Party Contributory Scheme	6,634,168	6,634,168		(6,634,168)
	- Housing Funds (NHF)	6,138,152	6,138,152		(6,138,152)
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	12,685,212	12,685,212	15,000,000	2,314,788
	- Paycut Recovered				-
	- Overpayment Recoverable (Receipt)				-
		747,582,135	**511,049,405**	**290,000,000**	**(457,582,135)**
10	**OTHER TRANSFERS TO GOVERNMENT AGENCIES:**				
	- Zamfara State Office of the Executive Governor	9,215,354			(9,215,354)
	- Zamfara State Office of the First Lady	4,001,307			(4,001,307)
	- Zamfara Secretary to State Government	66,921,130			(66,921,130)
	- Zamfara State Office of the Head of Service	921,535			(921,535)
	- Zamfara State Hajj Commission	59,439,035			(59,439,035)
	- Executive Secretary ZSMEB	3,860,163			(3,860,163)
	- Local Government Pension Board	4,607,677	1,843,071		(4,607,677)
	- Ministry of Security and Home Affairs	1,267,111	18,384,632		(1,267,111)
	- Federal Inland Revenue Service (V.A.T)		4,146,909		-
	- Federal Inland Revenue Service (W.H.T)		4,146,909		-
	- Zamfara State Ministry of Justice		3,522,108		-
	- Ministry of Forestry & L/D		1,105,843		-
	- Directorate for Islamic Organisation		5,252,752		-
		150,233,312	**38,402,224**	-	**(150,233,312)**

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.....Director of Finance and Supply

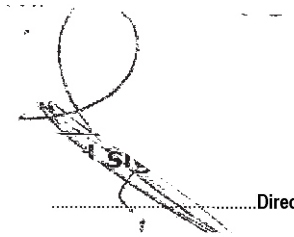
MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
11	**TRANSFERS TO OTHERS:**				
	- Anti Thuggery Standing Committee	4,607,677	9,215,354		(4,607,677)
	- House Committee on Local Government		2,303,839		-
	- U.B.A		18,430,708		-
	- Algon		921,535		-
		4,607,677	**30,871,437**	**-**	**(4,607,677)**
12	**CAPITAL EXPENDITURE**				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	148,229,289	108,173,870	140,000,000	(8,229,289)
	- Construction/Provision of Fixed Assets	607,542,617	29,978,469	80,000,000	(527,542,617)
	- Rehabilitation/Repairs of Fixed Assets	8,824,106	2,119,827	25,000,000	16,175,894
	- Preservation of Environment	-	-		-
		764,596,013	**140,272,166**	**245,000,000**	**(519,596,013)**
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	33,636,534	14,744,567	120,000,000	86,363,466
	- Construction/Provision of Fixed Assets	484,366,444	34,612,485	953,143,580	468,777,136
	- Rehabilitation/Repairs of Fixed Assets	4,843,166	73,723	35,000,000	30,156,834
	- Preservation of Environment	-	-	15,000,000	15,000,000
		522,846,145	**49,430,774**	**1,123,143,580**	**600,297,435**
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	37,383,291	145,906,242	85,000,000	47,616,709
	- Construction/Provision of Fixed Assets	387,133,351	50,601,573	158,944,530	(228,188,821)
	- Rehabilitation/Repairs of Fixed Assets	56,128,312	30,132,842	90,000,000	33,871,688
	- Preservation of Environment		-		-
		480,644,954	**226,640,657**	**333,944,530**	**(146,700,424)**
	TOTAL CAPITAL EXPENDITURE BY SECTOR	**1,768,087,112**	**416,343,597**	**1,702,088,110**	**(65,999,002)**

.....Director of Finance and Supply

MARU LOCAL GOVERNMENT

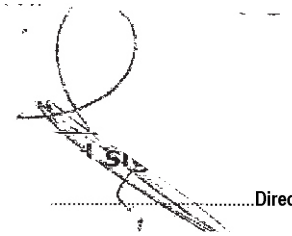
NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
13	**PROCEEDS FROM LOANS/OTHER BORROWINGS**				
	- Commercial Banks Loans	-	-	1,000,000,000	1,000,000,000
	- Commercial Banks Loans (U.B.A Shorterm Loan)	276,460,626	184,307,084		
		276,460,626	**184,307,084**	**1,000,000,000**	**1,000,000,000**
14	**OTHER BANKS OF THE TREASURY**				
	- UBA PLC	6,911,748	1,000,310		
	- Sterling Bank PLC	4,717	40		
	- Fidelity Bank PLC		1,346		
		6,916,464	**1,001,697**		
15	**CASH HELD BY DEPARTMENT & AGENCIES:**				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	4,609	(23,293,406)		
		4,609	**(23,293,406)**		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	65,462,035	30,378		
		65,462,035	**30,378**		
	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	63,365,583	4,385,880		
	ii. Jaiz Bank PLC	9,576,642			
	iii. Heritage Bank PLC		27,958		
		72,942,225	**4,413,838**		
	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	-	3,598		
	ii. U.B.A II Bank PLC	-	13,567		
	iii. Sterling Bank PLC	-	17,017		
	iv. Zenith Bank PLC	-	566,188		
		-	**600,370**		



.....Director of Finance and Supply

MARU LOCAL GOVERNMENT

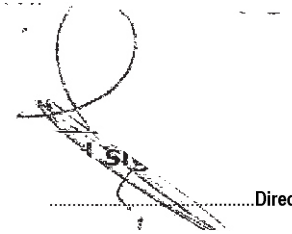
NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
15	**- Cash at Hand with MLGCA (Contract Finance Loan)**				
	i. U.B.A PLC	-	117,386,660		
		-	**117,386,660**		
	- Cash at Hand with MLGCA (Fixed Deposits)				
	i. U.B.A PLC	1,594,256,276			
		1,594,256,276	**-**		
15	**CASH HELD BY DEPARTMENT & AGENCIES**				
	- Cash at Hand with MLGCA (JAAC 1)	4,609	(23,293,406)		
	- Cash at Hand with MLGCA (Salary)	65,462,035	30,378		
	- Cash at Hand with MLGCA (Dev. Saving)	72,942,225	4,413,838		
	- Cash at Hand with MLGCA (Advert Revenue Account)	-	600,370		
	- Cash at Hand with MLGCA (Contract Finance Loan)	-	117,386,660		
	- Cash at Hand with MLGCA (Fixed deposits)	1,594,256,276			
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	**1,732,665,144**	**99,137,839**		
16	**LOCAL GOVERNMENT INVESTMENTS**				
	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	9,215,354		
		101,777,340	**101,777,340**		



.....Director of Finance and Supply

MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
17	**ADVANCES**				
	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		
		48,721,767	**48,721,767**		
18	**CONSOLIDATED REVENUE FUNDS**				
	- Opening Balance	100,139,536	99,746,256		
	- Revenue	6,448,998,455	4,217,539,618		
		6,549,137,992	**4,317,285,874**		
	- Less				
	- Expenditure	4,809,556,383	4,217,146,337		
	- Closing Balance	**1,739,581,608**	**100,139,536**		



.....Director of Finance and Supply

UBA
United Bank for Africa

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

The Chairman,
Maru Local Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR MARU LOCAL GOVERNMENT-1005276906

We write to confirm the balance for MARU LOCAL GOVERNMENT-1005276906 to be N6,911,747.64 CR (Six Million, Nine Hundred and Eleven Thousand Seven Hundred and Forty Naira Sixty-Four 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.
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

Sterling

22 January,
2024

THE HONOURABLE CHAIRMAN,

MARU LOCAL GOVERNMENT COUNCIL,

MARU LOCAL GOVERNMENT SECRETARIAT,

MARU, ZAMFARA.

Dear Sir/Madam,

RE: CONFIRMATION OF ACCOUNT BALANCE – MARU LOCAL GOVT REVENUE ACC.

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 31 December 2023 is **NGN4,716.51**

Kindly accord our customer all necessary assistance required.

Thank you for your co-operation.

Yours faithfully,

For: STERLING BANK PLC

AUTHORISED SIGNATORY
SIGNATOR

IBRAHIM SABO

AUTHORISED

YUSUF AIRAOJE

1

Board of Directors

Chairman
Mr. Asue Ighodalo

MD/CEO
Mr. Abubakar Suleiman

Executive Directors
Mr. Yemi Odubiyi
Mr. Tunde Adeola
Mr. Raheem Owodeyi

Non-Executive Directors
Mr. Ankala Prasad
Mr. Olaitan Kajero
Mrs. Tairat Tijani
Mr. Michael Jituboh
Mrs. Folasade Kilaso
Mr. Olatunji Mayaki
Mr. Manish Singhal

Independent Director
Mr. Michael Ajukwu
Mrs. Olusola Oworu

Sterling Bank Ltd. (RC No 2392)

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

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
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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 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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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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