

His Excellency

DAUDA LAWAL

EXECUTIVE GOVERNOR

ZAMFARA STATE



His Excellency

MALLAM MANI MALLAM MUMINI

DEPUTY GOVERNOR

ZAMFARA STATE



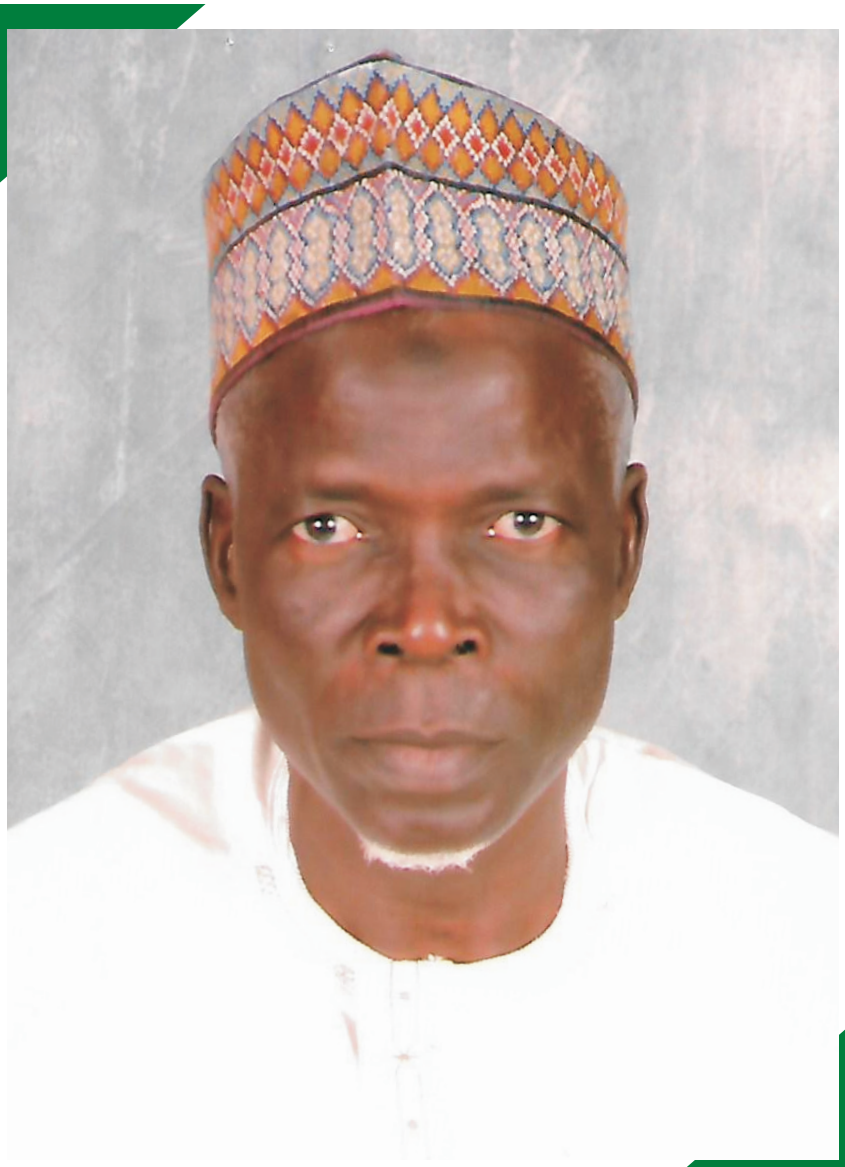
RT. HON. BILYAMINU ISMAIL MORIKI
HONORABLE SPEAKER
ZAMFARA STATE HOUSE OF ASSEMBLY



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. YAHAYA GIWA MARADUN
SOLE ADMINISTRATOR
MARADUN LOCAL GOVERNMENT
ZAMFARA STATE



MARADUN LOCAL GOVERNMENT ACCOUNTS FOR THE YEAR ENDED

31ST DECEMBER, 2023

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Office of the Executive Chairman

MARADUN LOCAL GOVERNMENT COUNCIL

ZAMFARA STATE-NIGERIA

OFFICE: Maradun Local Government, Secretariat, Zamfara State

Our Ref: MRD/AA/VOL.I/114 *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 Maradun Local Government as at 31st December, 2023 are hereby recommended for public use.

Hon. Yahaya Giwa Maradun
Sole Administrator.

All Correspondence should be address to the Executive Chairman

Home of Farming & Shari'a

Office of the Executive Chairman

MARADUN LOCAL GOVERNMENT COUNCIL

ZAMFARA STATE-NIGERIA

OFFICE: Maradun Local Government, Secretariat, Zamfara State

Our Ref: MRD/AA/VOL.I/113 *Your Ref:* _____ *Date:* 31st January, 2024

FINANCE DIRECTOR'S REPORT TO THE COUNCIL MEMBERS OF MARADUN 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. Shehu S/Kaya
Director Finance & Supply



All Correspondence should be address to the Executive Chairman

Home of Farming & Shari'a

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

LGA/AA/VOL.II/184 **24th March, 2024**

AUDITOR'S GENERAL CERTIFICATION
MARADUN LOCAL GOVERNMENT ACCOUNTS

We have audited the 2023 Accounts of Maradun 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 Maradun 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.

MARADUN LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2023

ANNUAL BUDGET 2023 ₦		NOTES	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	CashFlows from Operating Activities:			
	Receipts:			
1,518,368,140	Statutory Allocation	1	1,305,119,101	1,547,627,752
1,051,017,390	Value Added Tax (VAT)		1,228,794,756	898,887,989
308,038,970	Other Receipts	2	1,056,977,761	215,317,070
	Transfer from other Government Agencies	3	2,094,528	445,301,028
	Other Transfers	4	19,720,281	6,991,395
2,877,424,500	**Sub-Total- Statutory Allocation**		**3,612,706,427**	**3,114,125,234**
	Independent Revenue (IGR)			
-	Direct Taxes	5	-	-
5,000,000	Rates	5	6,267,250	7,585,600
11,454,370	Licences	5	2,770,000	2,497,100
-	Mining Rents	5	-	-
-	Royalties	5	-	-
14,890,500	Fees	5	13,577,800	12,528,020
-	Fines	5	1,633,400	1,784,460
6,000,000	Sales	5	-	-
11,200,000	Earnings	5	12,402,460	10,443,580
-	Sales/Rent of Government Buildings	5	-	-
-	Sales/Rent on Lands and Others	5	-	-
-	Repayments- General	5	-	-
80,500	Investment income	5	-	-
-	Interest Earned on Fixed Deposits	5	4,183,318	-
-	Re-Imbursement/Miscellaneous Reciept	5	180,000	-
48,625,370	**Sub-Total-Independent Revenue**		**41,014,228**	**34,838,760**
	Other Revenue Sources of the L/Govt.			
2,926,049,870	**Total Receipts**		**3,653,720,655**	**3,148,963,994**

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.....Director of Finance Supply

MARADUN LOCAL GOVERNMENT

ANNUAL BUDGET 2023 ₦		NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
	Payments:			
288,393,320	Personnel Costs (Incl.Salaries on CRF Charges):	6	230,790,213	160,632,816
644,500,000	Overhead Charges:	7	544,660,032	472,013,838
565,400,000	Consolidated Revenue Fund Charges	8	462,988,094	573,408,252
182,000,000	CRF Charges- Public debt charges	9	554,378,733	520,437,487
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	113,820,148	29,094,391
	Transfers to Others	11	3,490,880	23,388,897
1,680,293,320	**Total Payments**		**1,910,128,099**	**1,778,975,682**
1,245,756,550	**Net Cash Flow from Operating Activities**		**1,743,592,556**	**1,369,988,313**
	CashFlows from Investment Activities:			
299,025,280	Capital Expenditure: Administrative Sector:	12	631,159,979	115,224,010
1,080,000,000	Capital Expenditure: Economic Sector:	12	451,089,435	41,181,037
301,731,270	Capital Expenditure: Social Service Sector:	12	541,800,374	171,708,076
	Capital Expenditure: Funded from Aids and Grants:			
1,680,756,550	**Net Cash Flow from Investment Activities:**		**1,624,049,788**	**328,113,123**
	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	209,452,809	139,635,206
(565,000,000)	Repayment of External Loans (Including Servicing)		(283,249,821)	(1,185,774,254)
	Repayment of FGN/Treasury Bonds			-
	Repayment of Loans from Other Funds/Faac Deduction)		(8,049,190)	
435,000,000	**Net Cash Flows from Financing Activities:**		**(81,846,202)**	**(1,046,139,048)**

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.....Director of Finance Supply

MARADUN 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		1,207,844,530	
	Total Cashflows from other cash equivalent Accounts		**1,207,844,530**	-
-	Net Cash for the year		37,696,566	(4,263,859)
	Cash & Its Equivalent as at 1st January		75,996,053	80,259,912
-	Cash & Its Equivalent as at 31st December		**1,321,537,149**	**75,996,053**

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.....Director of Finance Supply

MARADUN 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	8,830,937	886,989
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	1,312,706,212	75,109,064
TOTAL LIQUID ASSETS		**1,321,537,149**	**75,996,053**
Investments and Other Cash Assets:			
Local Government Investments	16	116,332,421	116,332,421
Imprest			
Advances	17	12,829,938	12,829,938
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		**129,162,359**	**129,162,359**
TOTAL ASSETS		**1,450,699,508**	**205,158,412**

.....Director of Finance Supply

MARADUN LOCAL GOVERNMENT

	NOTE	ACTUAL 2023 ₦	ACTUAL 2022 ₦
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund	18	1,321,537,149	75,996,053
Capital Development Fund		129,162,359	
Trust & Other Public Funds			54,053,295
TOTAL PUBLIC FUNDS		**1,450,699,508**	**130,049,348**
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:-			75,109,064
TOTAL LIABILITIES		**1,450,699,508**	**205,158,412**

.....Director of Finance Supply

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MARADUN 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 %
80,259,912	**Opening Balance:**		75,996,053				
	ADD: REVENUE						
1,547,627,752	Statutory Allocation	1	1,305,119,101	1,518,368,140	1,518,368,140		35
898,887,989	Value Added Tax Allocation		1,228,794,756	1,051,017,390	1,051,017,390		33
215,317,070	Other Receipts	2	1,056,977,761	308,038,970	308,038,970		29
445,301,028	Transfer from other Government Agencies	3	2,094,528	-			0
6,991,395	Other Transfers	4	19,720,281	-			1
3,194,385,146	**Sub-Total-Statutory Allocation**		**3,688,702,481**	**2,877,424,500**	**2,877,424,500**	**-**	**98**
	Independent Revenue (IGR)						
-	Direct Taxes	5	-	-	-		-
7,585,600	Rates	5	6,267,250	5,000,000	5,000,000		15
2,497,100	Licences	5	2,770,000	11,454,370	11,454,370		7
-	Mining Rents	5	-	-	-		-
-	Royalties	5	-	-	-		-
12,528,020	Fees	5	13,577,800	14,890,500	14,890,500		33
1,784,460	Fines	5	1,633,400	-	-		4
-	Sales	5	-	6,000,000	6,000,000		-
10,443,580	Earnings	5	12,402,460	11,200,000	11,200,000		30
-	Sales/Rent of Government Buildings	5	-	-	-		-
-	Sales/Rent on Lands and Others	5	-	-	-		-
-	Repayments- General	5	-	-	-		-
-	Investment income	5	-	80,500	80,500		-
-	Interest Earned on Fixed Deposits	5	4,183,318	-	-		10
-	Re-Imbursement/Miscellaneous Reciept	5	180,000	-	-		0
34,838,760	**Sub-Total-Independent Revenue**		**41,014,228**	**48,625,370**	**48,625,370**	**-**	**100**
	Other Revenue Sources of the L/Govt.						
3,229,223,906	**TOTAL REVENUE**		**3,729,716,708**	**2,926,049,870**	**2,926,049,870**	-	**100**

.....Director of Finance Supply

MARADUN LOCAL GOVERNMENT

ACTUAL 2022 ₦		NOTES	ACTUAL 2023 ₦	FINAL BUDGET 2023 ₦	INITIAL/ORIGINAL BUDGET 2023 ₦	SUPPLEMENTARY BUDGET 2023 ₦	VARIANCE ON FINAL BUDGET %
	LESS: EXPENDITURE						
160,632,816	Personnel Costs (Incl.Salaries on CRF Charges):	6	230,790,213	288,393,320	288,393,320		80
472,013,838	Overhead Charges:	7	544,660,032	644,500,000	644,500,000		85
573,408,252	Consolidated Revenue Fund Charges	8	462,988,094	565,400,000	565,400,000		82
520,437,487	CRF Charges- Public debt charges	9	554,378,733	182,000,000	182,000,000		305
	Subvention to Parastatals						
29,094,391	Other Transfers to Government Agencies	10	113,820,148	-			
23,388,897	Transfers to Others	11	3,490,880	-			
	OTHER RECURRENT PAYMENTS/EXPENDITURE:						
1,185,774,254	Repayments:External Loans: LGC		283,249,821	565,000,000	565,000,000		50
	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				
2,964,749,935	**TOTAL EXPENDITURE:**		**2,201,427,110**	**2,245,293,320**	**2,245,293,320**	**-**	**98**
264,473,971	**OPERATING BALANCE:**		**1,528,289,598**	**680,756,550**	**680,756,550**	**-**	**224**
	APPROPRIATIONS/TRANSFERS:						
328,113,123	Transfer to Capital Development Funds:		1,528,289,598	1,680,756,550	1,680,756,550	-	91
328,113,123	**Closing Balance:**		**1,528,289,598**	**1,680,756,550**	**1,680,756,550**	**-**	**91**

.....Director of Finance Supply

MARADUN 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						
264,473,971	Transfer from Consolidated Revenue Fund:		1,528,289,598	680,756,550	680,756,550	-	224
	Aid and Grants						
139,635,206	External Loans: LGC			1,000,000,000	1,000,000,000		21
	LGC Bonds & Treasury Bonds						
	Nigerian Treasury Bills (NTB)/Fixed Deposits		1,207,844,530				
	Development Loan Stock						
	Other Internal Loans (Promissory Notes)						
	Internal Loans from Other Funds (UBA TOD)		209,452,809				
404,109,176	**TOTAL REVENUE AVAILABLE:**		**2,945,586,937**	**1,680,756,550**	**1,680,756,550**	-	**245**
	LESS: CAPITAL EXPENDITURE:						
115,224,010	Capital Expenditure: Administrative Sector:	12	631,159,979	299,025,280	299,025,280		211
41,181,037	Capital Expenditure: Economic Sector:	12	451,089,435	1,080,000,000	1,080,000,000		42
171,708,076	Capital Expenditure: Social Service Sector:	12	541,800,374	301,731,270	301,731,270		180
	Capital Expenditure: Funded from Aids and Grants:						
328,113,123	**TOTAL CAPITAL EXPENDITURE**		**1,624,049,788**	**1,680,756,550**	**1,680,756,550**	-	**432**
	Intangible Assets						
75,996,053	**CLOSING BALANCE**		**1,321,537,149**	-	-	-	

Director of Finance Supply

MARADUN 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	1,305,119,101	1,547,627,752	1,518,368,140	(213,249,039)
	- Excess Crude Oil				-
		1,305,119,101	**1,547,627,752**	**1,518,368,140**	**(213,249,039)**
2	**OTHER RECEIPTS**				
	- Share of Electronic Money Transfer Levy	123,666,491	45,330,925	74,957,180	48,709,311
	- Share of Exchange Gains Difference	424,528,642	5,974,927	16,038,010	408,490,632
	- Share of Ecology Funds	59,002,301	50,023,925		59,002,301
	- Distribution of Non-oil Excess Account	110,908,870	109,158,846	217,043,780	(106,134,910)
	- Share of Forex Equalization	47,484,098			47,484,098
	- Share of Solid Minirals	4,168,852			4,168,852
	- Share of FGN Treasury Crude Account	28,424,923			
	- Share of Exchange Rate Differential	46,108,892			
	- Share of Additional Funds FGN	10,203,270			
	- Share of Refund FGN (SURE-P)	202,481,421			
	- Share of Excess Bank Charges Recovered	-	4,828,448		-
		1,056,977,761	**215,317,070**	**308,038,970**	**461,720,285**
3	**TRANSFERS FROM OTHER GOVERNMENT AGENCIES**				
	- Office of the Accountant General of the Federation (OAGF)	-	441,763,021		-
	- Zamfara State Government Sub-Treasury	2,094,528	3,538,007		2,094,528
		2,094,528	**445,301,028**	**-**	**2,094,528**
4	**OTHER TRANSFERS**				
	- Amsabam Construction Ventures	8,037,901			8,037,901
	- Cash Deposit Caliphate & Others	11,682,380			11,682,380
	- Cash Deposit Sanusi		2,653		-
	- Abubakar S/Fawa Dambo		6,982		-
	- Nasiru Bello Cash Deposit		1,745,440		-
	- Ahmad Cash Deposit		3,490,880		-
	- Shehu Sani Cash Deposit		1,745,440		-
		19,720,281	**6,991,395**	**-**	**19,720,281**



.....Director of Finance Supply

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MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
5	**INDEPENDENT REVENUE (IGR)**				
	- Direct Taxes	-	-		
	- Rates	6,267,250	7,585,600	5,000,000	1,267,250
	- Licences	2,770,000	2,497,100	11,454,370	(8,684,370)
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	13,577,800	12,528,020	14,890,500	(1,312,700)
	- Fines	1,633,400	1,784,460		1,633,400
	- Sales	-	-	6,000,000	(6,000,000)
	- Earnings	12,402,460	10,443,580	11,200,000	1,202,460
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	-	-		-
	- Repayments- General	-	-		-
	- Investment income	-	-	80,500	(80,500)
	- Interest Earned on Fixed Deposits	4,183,318	-		4,183,318
	- Re-Imbursement/Miscellaneous Reciept	180,000	-		180,000
		41,014,228	**34,838,760**	**48,625,370**	**(7,611,142)**
6	**PERSONNEL COST**				
	- Office of the Chairman	26,121,203	5,648,028	20,955,350	(5,165,853)
	- Office of the Vice Chairman	2,161,190	-	4,398,970	2,237,780
	- Adviser/Assistant to the Chairman/V. Chairman	15,319,180	39,156,152		(15,319,180)
	- Office of the Secretary	1,937,992	3,133,608	11,111,980	9,173,988
	- The Council	7,300,000		36,000,000	28,700,000
	- Personnel Management	14,880,500	13,599,980	72,825,250	57,944,750
	- Agric and Natural Resources	35,291,519	12,880,500	30,222,190	(5,069,329)
	- Finance & Supply	12,564,764	13,599,980	25,350,980	12,786,216
	- Planning, Research & Statistics			9,117,550	9,117,550
	- Works & Housing	13,041,636	12,564,764	23,208,460	10,166,824
	- Primary Health Care Services	63,224,085	12,788,248		(63,224,085)
	- Traditional Offices	6,414,600	27,313,412	22,479,600	16,065,000
	- Social & Community Development	32,533,544	6,414,600	32,722,990	189,446
	- Local Government Leave Grand		13,533,544		-
		230,790,213	**160,632,816**	**288,393,320**	**57,603,107**

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.....Director of Finance Supply

MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
7	**OVERHEAD COST**				
	- Office of the Chairman	25,810,733	45,296,725	51,500,000	25,689,267
	- Office of the Vice Chairman	5,000,000	10,000,000	25,000,000	20,000,000
	- Adviser/Assistant to the Chairman/V. Chairman	-	5,600,000		
	- Office of the Secretary	6,000,000	5,000,000	26,000,000	20,000,000
	- Internal Audit	1,000,000	1,200,000		
	- The Council	8,000,000	8,000,000	46,500,000	38,500,000
	- Personnel Management	124,707,134	89,584,772	61,500,000	(63,207,134)
	- Agric and Natural Resources	2,000,000	6,139,635	37,000,000	35,000,000
	- Finance & Supply	116,002,580	30,703,519	82,000,000	(34,002,580)
	- Planning, Research & Statistics	1,000,000	1,000,000	74,000,000	
	- Works & Housing	10,708,444	7,900,000	58,000,000	47,291,556
	- Primary Health Care Services	9,753,015	13,005,967		(9,753,015)
	- Traditional Offices	17,776,320	-		(17,776,320)
	- Social & Community Development	216,901,805	248,583,220	183,000,000	(33,901,805)
	- Miscellaneous	-	-		-
		544,660,032	**472,013,838**	**644,500,000**	**27,839,968**
8	**CONSOLIDATED REVENUE FUND CHARGES**				
	- Primary School Teachers Salary	215,225,584	208,225,584	290,000,000	74,774,416
	- Training Fund	10,953,584	11,503,359	18,000,000	7,046,416
	- Contribution to Emirate Council	56,563,865	56,443,124	55,000,000	(1,563,865)
	- Contribution to Pension Funds	78,000,000	82,500,000	65,000,000	(13,000,000)
	- Common Services	26,121,100	27,261,557	25,000,000	(1,121,100)
	- Agency for Mass Education Salary	29,171,878	30,889,136	35,000,000	5,828,122
	- Primary Health Care Staff Salary	46,952,083	49,038,636	77,400,000	30,447,917
	- Traditional Rulers Salary		39,711,143		-
	- Salary of New S/Administrator ADCs		60,642,857		-
	- Salary of Special Assistant		7,192,857		-
		462,988,094	**573,408,252**	**565,400,000**	**102,411,906**

.....Director of Finance Supply

MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
9	**CRF CHARGES- PUBLIC DEBT CHARGES**				
	- Short Term Borrowings	512,657,599	463,012,071	30,000,000	(482,657,599)
	- Witholding Tax	3,194,193	6,981,760	35,000,000	31,805,807
	- Value Added Tax (V.A.T FIRS)	3,194,193	6,981,760	35,000,000	31,805,807
	- Others/Taxes	1,946,351	10,075,499	5,000,000	3,053,649
	- Pay as You Earn (PAYE)	12,013,504	12,013,504	40,000,000	27,986,496
	- Water Rate	3,745,200	3,745,200	3,500,000	(245,200)
	- National Health Insurance Scheme			13,000,000	13,000,000
	- Contributory Pension Scheme			14,000,000	14,000,000
	- Union Dues	6,504,204	6,504,204	3,500,000	(3,004,204)
	- Party Contributory Scheme	4,183,752	4,183,752		(4,183,752)
	- Housing Funds (NHF)	3,041,412	3,041,412	3,000,000	(41,412)
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	3,898,324	3,898,324		(3,898,324)
	- Paycut Recovered				-
	- Overpayment Recoverable (Receipt)				-
		554,378,733	**520,437,487**	**182,000,000**	**(372,378,733)**
10	**OTHER TRANSFERS TO GOVERNMENT AGENCIES**				
	- Zamfara State Office of the Executive Governor	6,981,760			(6,981,760)
	- Zamfara State Office of the First Lady	3,031,480			(3,031,480)
	- Zamfara Secretary to State Government	50,700,958			(50,700,958)
	- Zamfara State Office of the Head of Service	698,176			(698,176)
	- Zamfara State Hajj Commission	45,032,354			(45,032,354)
	- Executive Secretary ZSMEB	2,924,547			(2,924,547)
	- Local Government Pension Board	3,490,880	1,396,352		(3,490,880)
	- Ministry of Security and Home Affairs	959,992	13,928,612		(959,992)
	- Federal Inland Revenue Service (V.A.T)		3,141,792		-
	- Federal Inland Revenue Service (W.H.T)		3,141,792		-
	- Zamfara State Ministry of Justice		2,668,429		-
	- Ministry of Forestry & L/D		837,811		-
	- Directorate for Islamic Organisation		3,979,603		-
		113,820,148	**29,094,391**	**-**	**(113,820,148)**

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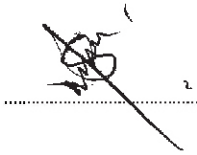
.....Director of Finance Supply

MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
11	**TRANSFERS TO OTHERS:**				
	- Anti Thuggery Standing Committee	3,490,880	6,981,760		(3,490,880)
	- House Committee on Local Government		1,745,440		-
	- U.B.A		13,963,521		-
	- Algon		698,176		-
		3,490,880	**23,388,897**	-	**(3,490,880)**
12	**CAPITAL EXPENDITURE**				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	113,808,057	90,905,618	150,000,000	36,191,943
	- Construction/Provision of Fixed Assets	515,257,394	22,712,364	84,025,280	(431,232,114)
	- Rehabilitation/Repairs of Fixed Assets	2,094,528	1,606,028	65,000,000	62,905,472
	- Preservation of Environment	-	-		-
		631,159,979	**115,224,010**	**299,025,280**	**(332,134,699)**
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	25,483,797	11,170,816	80,000,000	54,516,203
	- Construction/Provision of Fixed Assets	421,936,346	29,954,366	910,000,000	488,063,654
	- Rehabilitation/Repairs of Fixed Assets	3,669,292	55,854	75,000,000	71,330,708
	- Preservation of Environment	-	-	15,000,000	15,000,000
		451,089,435	**41,181,037**	**1,080,000,000**	**628,910,565**
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	30,503,822	110,541,862	65,000,000	34,496,178
	- Construction/Provision of Fixed Assets	468,772,476	38,336,893	136,731,270	(332,041,206)
	- Rehabilitation/Repairs of Fixed Assets	42,524,076	22,829,321	100,000,000	57,475,924
	- Preservation of Environment		-		-
		541,800,374	**171,708,076**	**301,731,270**	**(240,069,104)**
	TOTAL CAPITAL EXPENDITURE BY SECTOR	**1,624,049,788**	**328,113,123**	**1,680,756,550**	**56,706,762**



.....Director of Finance Supply

MARADUN 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)	209,452,809	139,635,206		
		209,452,809	**139,635,206**	**1,000,000,000**	**1,000,000,000**
14	**OTHER BANKS OF THE TREASURY**				
	- First Bank PLC	3,111	246,436		
	- UBA PLC	8,827,827	640,553		
		8,830,937	**886,989**		
15	**CASH HELD BY DEPARTMENT & AGENCIES**				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	3,492	(17,647,610)		
		3,492	**(17,647,610)**		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	49,595,515	23,015		
		49,595,515	**23,015**		
	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	48,007,195	3,322,842		
	ii. Jaiz Bank PLC	7,255,480			
	iii. Heritage Bank PLC		21,181		
		55,262,675	**3,344,023**		
15	**- Cash at Hand with MLGCA (Revenue Accounts)**				
	i. U.B.A I PLC	-	2,726		
	ii. U.B.A II Bank PLC	-	10,279		
	iii. Sterling Bank PLC	-	12,893		
	iv. Zenith Bank PLC	-	428,957		
		-	**454,854**		

.....Director of Finance Supply

MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	-	88,934,783		
		-	**88,934,783**		
	- Cash at Hand with MLGCA (Fixed Deposits)				
	i. U.B.A PLC	1,207,844,530			
		1,207,844,530	**-**		
15	**CASH HELD BY DEPARTMENT & AGENCIES**				
	- Cash at Hand with MLGCA (JAAC 1)	3,492	(17,647,610)		
	- Cash at Hand with MLGCA (Salary)	49,595,515	23,015		
	- Cash at Hand with MLGCA (Dev. Saving)	55,262,675	3,344,023		
	- Cash at Hand with MLGCA (Advert Revenue Account)	-	454,854		
	- Cash at Hand with MLGCA (Contract Finance Loan)	-	88,934,783		
	- Cash at Hand with MLGCA (Fixed Deposits)	1,207,844,530			
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	**1,312,706,212**	**75,109,064**		
16	**LOCAL GOVERNMENT INVESTMENTS**				
	Oceanic Bank Plc	297,000	297,000		
	Zamfara Fertilizer Co.	2,000,000	2,000,000		
	T/Mafara Bricks B. Ind.	2,000,000	2,000,000		
	Intercontinental Bank	1,350,000	1,350,000		
	Brightway Solid Minerals Dev. Co.	103,703,661	103,703,661		
	Zamfara State Investment Company	6,981,760	6,981,760		
		116,332,421	**116,332,421**		

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.....Director of Finance Supply

MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2023 ₦	ACTUAL 2022 ₦	BUDGET 2023 ₦	VARIANCE 2023 ₦
17	**ADVANCES**				
	Sule Adamu & Others	1,840,844	1,840,844		
	Muh'd Dodo & Others	1,920,180	1,920,180		
	Lawali Isa & Others	1,609,351	1,609,351		
	Nura Aliyu & Others	1,720,000	1,720,000		
	Kabiru Mohammad & Others	1,801,100	1,801,100		
	Murtala Inuwa & Others	1,350,117	1,350,117		
	Mohammad Bashir & Others	2,588,346	2,588,346		
		12,829,938	**12,829,938**		
18	**CONSOLIDATED REVENUE FUNDS**				
	- Opening Balance	75,996,053	80,259,912		
	- Revenue	5,071,017,994	3,288,599,200		
		5,147,014,047	**3,368,859,112**		
	- Less				
	- Expenditure	3,825,476,898	3,292,863,059		
	- Closing Balance	**1,321,537,149**	**75,996,053**		

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.....Director of Finance Supply

FirstBank
Since 1894

GUSAU BRANCH
Jd Yakubu Road,Pmb 1019, Gusau, Gusau, Zamfara Nigeria.
Telephone: PhoneNum.
Website: www.firstbanknigeria.com

25th January,2024

REF: RL/163/6355099001101595349190 22

The Honorable Chairman,
Maradun Local Government,
Zamfara State

Dear Sir / Madam,

BANKER'S CERTIFICATE OF BALANCE COVERED 1ST JANUARY TO DECEMBER 2023

ACCOUNT NUMBER: 2007432701
ACCOUNT NAME: MARADUN LOCAL GOVERNMENT REV.A/C

The captioned customer has requested for a letter of certificate of balance.

We confirm that the account balance is N3,110.65 as at the 31 st December, 2023.

Kindly oblige with the necessary assistance required.

This report is given to you in the strictest confidence and without any liability whatsoever on the part of this Bank or any of its officers.

Yours faithfully.
For: FIRST BANK OF NIGERIA Ltd

Relationship Manager

Business Manager

BOARD OF DIRECTORS: Chairman: Tunde Hassan Odukale, Managing Director/CEO: Adesola K. Adeduntan, Deputy Managing Director: Gbenga Shobo, Directors: Uchenna G. Nwokedi, Isioma E. N. Ogodazi, Ebenezer S. Olufowose, Adekunle B. Sonola, Aderemi B. Lasaki, Ishaya Elijah B. Dodo, Tope Omage, Akinwunmi Akinfemiwa, Nnamdi John Okonkwo, Abdullahi Ibrahim, Ini Ebong, Segun Alebiosu, Tosin Adewuyi, Patrick Iyamabo.

PREMIUM BOARD LISTED

First Bank of Nigeria Ltd - RC 6290 I An FBN Holdings Company LH/APL/0523

UBA
United Bank for Africa

No1 Govt House Road,
Gusau, Zamfara state.
18TH Jan 2024

The Chairman,
Maradun Local Govt,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT FOR MARADUN LOCAL GOVERNMENT-1005062039.

We write to confirm the balance for MARADUN LOCAL GOVERNMENT-1005062039 to be N8,827,826.52 CR (Eight Million, Eight Hundred and Twenty-Seven Thousand Eight Hundred and Twenty-Six Naira Fifty-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
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



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)
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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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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
Tony O. Elumelu CFR (Chairman). Oliver Alawuba (GMD/CEO)
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