



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



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



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



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



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



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



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



**ALH. ABUBAKAR S. PAWA DAMBO**

(Jarman Bakura)

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



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



**ALH. ABUBAKAR MUHAMMAD BARMO**

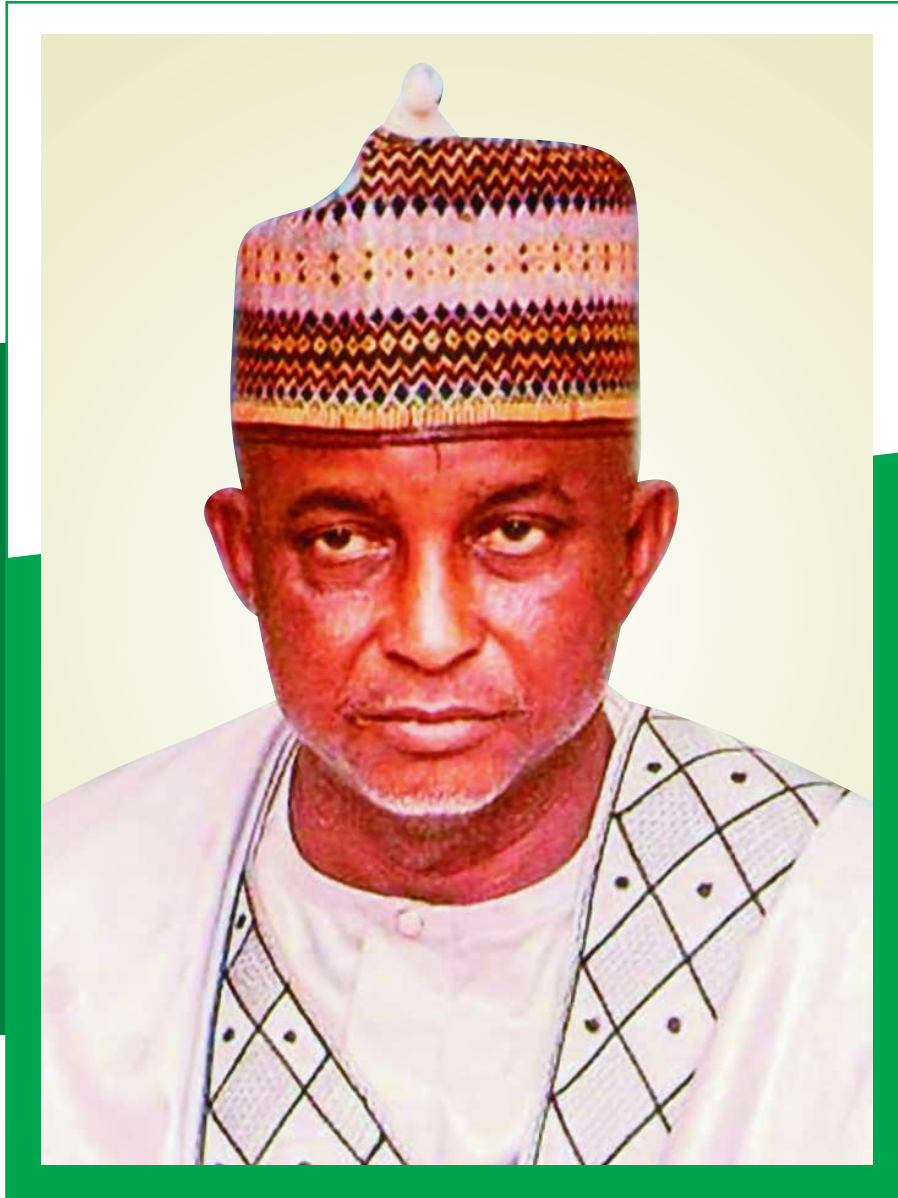
(Dan Galadiman Mafara)

Permanent Secretary

Ministry for Local Government Affairs  
Zamfara State



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



**HON. UMMARU MU'AZU FARU**

**Sole Administrator**  
**Maradun Local Government, Zamfara State**



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

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



*Office of the Executive Chairman*

**MARADUN LOCAL GOVERNMENT COUNCIL**

**ZAMFARA STATE-NIGERIA**

OFFICE: Maradun Local Government, Secretariat, Zamfara State

**MRD/AA/VOL.I/113**

Our Ref: \_\_\_\_\_ Your Ref: \_\_\_\_\_ Date: **31st August, 2023**

**SOLE ADMINISTRATOR'S REPORT**

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

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

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

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

  
**Hon. Ummaru Mu'azu Maru**  
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/112 Your Ref: \_\_\_\_\_ Date: 31st August, 2023

**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 – 32 for the year ended 31st December, 2022 under Historical Cost Convention and in accordance with International Public Sector Accounting Standard (IPSAS CASH).

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

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

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

.....  
**Alh. Shehu S/Kaya**  
 Director Finance & Supply



*All Correspondence should be address to the Ex*  
**Home of Farming & Shari'a**



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

LGA/AA/VOL.II/184

5th October, 2023



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

We have audited the 2022 Accounts of Maradun Local Government Council set out on page 6 – 32 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 5.

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

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

**BASIS OF OPINION**

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

**OPINION**

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

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



## **1.0 ACCOUNTING POLICIES**

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

### **1.1 ACCOUNTING CONVENTION**

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

### **1.2 BASIS OF ACCOUNTING**

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

### **1.3 RECEIPTS**

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

### **1.4 PAYMENTS**

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

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

### **1.5 LOAN REPAYMENTS**

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

### **1.6 INVESTMENTS**

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

### **1.7 ADVANCES**

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



## MARADUN LOCAL GOVERNMENT

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

ANNUAL BUDGET 2022 #	NOTES	ACTUAL 2022 #	ACTUAL 2021 #
<b><u>CashFlows from Operating Activities:</u></b>			
<b><u>Receipts:</u></b>			
1,711,003,680	Statutory Allocation	1,547,627,752	1,443,344,348
718,906,640	Value Added Tax (VAT)	898,887,989	736,744,738
-	Excess Paris Club Refund	-	-
-	Other Receipts	215,317,070	166,822,492
	Transfer from other Government Agencies	445,301,028	-
	Other Transfers	6,991,395	41,890,562
<b>2,429,910,320</b>	<b>Sub-Total- Statutory Allocation</b>	<b>3,114,125,234</b>	<b>2,388,802,140</b>
<b><u>Independent Revenue (IGR)</u></b>			
-	Direct Taxes	-	-
-	Rates	7,585,600	9,631,600
6,600,400	Licences	2,497,100	3,646,250
-	Mining Rents	-	9,819,300
-	Royalties	-	-
9,116,910	Fees	12,528,020	4,341,250
690,140	Fines	1,784,460	2,019,600
6,842,260	Sales	-	-
8,683,290	Earnings	10,443,580	11,104,000
1,161,900	Sales/Rent of Government Buildings	-	-
748,200	Sales/Rent on Lands and Others	-	191,000
-	Repayments- General	-	-
815,700	Investment income	-	-
1,441,200	Interest Earned	-	-
-	Re-Imbursement/Miscellaneous Receipt	-	-
<b>36,100,000</b>	<b>Sub-Total-Independent Revenue</b>	<b>34,838,760</b>	<b>40,753,000</b>
	Other Revenue Sources of the L/Govt.		
<b>2,466,010,320</b>	<b>Total Receipts</b>	<b>3,148,963,994</b>	<b>2,429,555,140</b>



## MARADUN LOCAL GOVERNMENT

ANNUAL BUDGET 2022 ₦		NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
	<b><u>Payments:</u></b>			
281,774,010	Personnel Costs (Incl.Salaries on CRF Charges):	6	160,632,816	213,810,167
554,000,000	Overhead Charges:	7	472,013,838	394,489,548
544,396,550	Consolidated Revenue Fund Charges	8	573,408,252	492,896,423
173,300,520	CRF Charges- Public debt charges	9	520,437,487	150,093,497
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	29,094,391	73,867,650
	Transfers to Others	11	23,388,897	9,215,924
<b>1,553,471,080</b>	<b>Total Payments</b>		<b>1,778,975,682</b>	<b>1,334,373,209</b>
<b>912,539,240</b>	<b>Net Cash Flow from Operating Activities</b>		<b>1,369,988,313</b>	<b>1,095,181,932</b>
	<b><u>CashFlows from Investment Activities:</u></b>			
377,164,620	Capital Expenditure: Administrative Sector:	12	115,224,010	97,722,219
691,674,620	Capital Expenditure: Economic Sector:	12	41,181,037	30,056,760
340,700,000	Capital Expenditure: Social Service Sector:	12	171,708,076	40,139,932
	Capital Expenditure: Funded from Aids and Grants:			
<b>1,409,539,240</b>	<b>Net Cash Flow from Investment Activities:</b>		<b>328,113,123</b>	<b>167,918,912</b>
	<b><u>CashFlows from Financing Activities:</u></b>			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	-	139,635,206
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shortterm Loan)	13	139,635,206	27,927,041
(503,000,000)	Repayment of External Loans (Including Servicing)		(1,185,774,254)	(1,081,075,208)
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction		-	(55,182,325)
	Repayment of Loans from Other Funds			
<b>497,000,000</b>	<b>Net Cash Flows from Financing Activities:</b>		<b>(1,046,139,048)</b>	<b>(968,695,286)</b>



## MARADUN LOCAL GOVERNMENT

ANNUAL  
BUDGET 2022  
₦

NOTE

ACTUAL  
2022  
₦

ACTUAL  
2021  
₦

**Movement in Other Cash Equivalent Accounts**

(Increase)/Decrease in Investments

Net (Increase)/Decrease in Other Cash Equipments

**Total Cashflows from other cash equivalent Accounts**

- Net Cash for the year		(4,263,859)	(41,432,266)
Cash & Its Equivalent as at 1st January		80,259,912	121,692,178
- Cash & Its Equivalent as at 31st December		<b>75,996,053</b>	<b>80,259,912</b>



## MARADUN LOCAL GOVERNMENT

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

	NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<b><u>ASSETS:-</u></b>			
<b><u>Liquid Assets:-</u></b>			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	886,989	4,705,630
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	75,109,064	75,554,282
<b>TOTAL LIQUID ASSETS</b>		<b>75,996,053</b>	<b>80,259,912</b>
<b><u>Investments and Other Cash Assets:</u></b>			
Local Government Investments	16	116,332,421	109,350,661
Imprest			
Advances	17	12,829,938	12,829,938
Revolving Loans Granted			
Intangible Assets			
<b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>		<b>129,162,359</b>	<b>122,180,599</b>
<b>TOTAL ASSETS</b>		<b>205,158,412</b>	<b>202,440,511</b>



## MARADUN LOCAL GOVERNMENT

	NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<b>LIABILITIES:-</b>			
<b><u>PUBLIC FUNDS</u></b>			
Consolidated Revenue Fund	18	75,996,053	80,259,912
Capital Development Fund			
Trust & Other Public Funds		54,053,295	46,626,318
<b>TOTAL PUBLIC FUNDS</b>		<b>130,049,348</b>	<b>126,886,229</b>
<b><u>EXTERNAL AND INTERNAL LOANS</u></b>			
External Loans: LGC			
LGC Bonds & Treasury Bonds			
Nigerian Treasury Bills (NTB)			
<u>Development Loan Stock</u>			
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds			
<b>TOTAL EXTERNAL AND INTERNAL LOANS</b>		<b>-</b>	<b>-</b>
<b>OTHER LIABILITIES</b>			
Deposits:-	19	75,109,064	75,554,282
<b>TOTAL LIABILITIES</b>		<b>205,158,412</b>	<b>202,440,511</b>



## MARADUN LOCAL GOVERNMENT

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

ACTUAL 2021 ₦	NOTES	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	INITIAL/ORIGINAL BUDGET 2022 ₦	SUPPLEMENTARY BUDGET 2022 ₦	VARIANCE ON FINAL BUDGET 2022 %
121,692,178	Opening Balance:	80,259,912				
	<b>ADD: REVENUE</b>					
1,443,344,348	Statutory Allocation	1,547,627,752	1,711,003,680	1,711,003,680		48
736,744,738	Value Added Tax Allocation	898,887,989	718,906,640	718,906,640		28
	Excess Paris Club Refund		-			-
166,822,492	Other Receipts	215,317,070	-			7
-	Transfer from other Government Agencies	445,301,028	-			14
41,890,562	Other Transfers	6,991,395	-			0
<b>2,510,494,318</b>	<b>Sub-Total-Statutory Allocation</b>	<b>3,194,385,146</b>	<b>2,429,910,320</b>	<b>2,429,910,320</b>	-	<b>97</b>
	<b>Independent Revenue (IGR)</b>					
-	Direct Taxes	-	-	-		-
9,631,600	Rates	7,585,600	-	-		22
3,646,250	Licences	2,497,100	6,600,400	6,600,400		7
9,819,300	Mining Rents	-	-	-		-
-	Royalties	-	-	-		-
4,341,250	Fees	12,528,020	9,116,910	9,116,910		36
2,019,600	Fines	1,784,460	690,140	690,140		5
-	Sales	-	6,842,260	6,842,260		-
11,104,000	Earnings	10,443,580	8,683,290	8,683,290		30
-	Sales/Rent of Government Buildings	-	1,161,900	1,161,900		-
191,000	Sales/Rent on Lands and Others	-	748,200	748,200		-
-	Repayments- General	-	-	-		-
-	Investment income	-	815,700	815,700		-
-	Interest Earned	-	1,441,200	1,441,200		-
-	Re-Imbursement/Miscellaneous Receipt	-	-	-		-
<b>40,753,000</b>	<b>Sub-Total-Independent Revenue</b>	<b>34,838,760</b>	<b>36,100,000</b>	<b>36,100,000</b>	-	<b>100</b>
	Other Revenue Sources of the L/Govt.					
<b>2,551,247,318</b>	<b>TOTAL REVENUE</b>	<b>3,229,223,906</b>	<b>2,466,010,320</b>	<b>2,466,010,320</b>	-	<b>100</b>



## MARADUN LOCAL GOVERNMENT

ACTUAL 2021 ₦	NOTES	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	INITIAL/ORIGINAL BUDGET 2022 ₦	SUPPLEMENTARY BUDGET 2022 ₦	VARIANCE ON FINAL BUDGET %
<b><u>LESS: EXPENDITURE</u></b>						
213,810,167	Personnel Costs (Incl.Salaries on CRF Charges):	6	160,632,816	281,774,010	281,774,010	57
394,489,548	Overhead Charges:	7	472,013,838	554,000,000	554,000,000	85
492,896,423	Consolidated Revenue Fund Charges	8	573,408,252	544,396,550	544,396,550	105
150,093,497	CRF Charges- Public debt charges	9	520,437,487	173,300,520	173,300,520	300
	Subvention to Parastatals					
73,867,650	Other Transfers to Government Agencies	10	29,094,391	-		
9,215,924	Transfers to Others	11	23,388,897	-		
<b><u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u></b>						
1,081,075,208	Repayments:External Loans: LGC		1,185,774,254	503,000,000	503,000,000	236
55,182,325	Repayments:LGC Bonds &Treasury Bonds/FAAC Deduction					
	Repayments:Nigerian Treasury Bills (NTB)					
	Repayments:Development Loan Stock					
	Repayments:Other Internal Loans(Promissory Notes)					
	Repayments:Internal Loans from Other Funds					
<b>2,470,630,742</b>	<b>TOTAL EXPENDITURE:</b>		<b>2,964,749,935</b>	<b>2,056,471,080</b>	<b>2,056,471,080</b>	<b>144</b>
<b>80,616,577</b>	<b>OPERATING BALANCE:</b>		<b>264,473,971</b>	<b>409,539,240</b>	<b>409,539,240</b>	<b>65</b>
<b><u>APPROPRIATIONS/TRANSFERS:</u></b>						
167,918,912	Transfer to Capital Development Funds:		328,113,123	1,409,539,240	1,409,539,240	23
<b>167,918,912</b>	<b>Closing Balance:</b>		<b>328,113,123</b>	<b>1,409,539,240</b>	<b>1,409,539,240</b>	<b>23</b>



## MARADUN LOCAL GOVERNMENT

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

ACTUAL 2021 ₦	NOTES	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	INITIAL/ORIGINAL BUDGET 2022 ₦	SUPPLEMENTARY BUDGET 2022 ₦	PERF. ON TOTAL %
	<b>Opening Balance:</b>					
80,616,577	Transfer from Consolidated Revenue Fund: Aid and Grants	264,473,971	409,539,240	409,539,240	-	65
167,562,247	External Loans: LGC LGC Bonds & Treasury Bonds Nigerian Treasury Bills (NTB) Development Loan Stock Other Internal Loans (Promissory Notes) Internal Loans from Other Funds	139,635,206	1,000,000,000	1,000,000,000		14
<b>248,178,824</b>	<b>TOTAL REVENUE AVAILABLE:</b>	<b>404,109,176</b>	<b>1,409,539,240</b>	<b>1,409,539,240</b>	<b>-</b>	<b>79</b>
	<b>LESS: CAPITAL EXPENDITURE:</b>					
97,722,219	Capital Expenditure: Administrative Sector: 12	115,224,010	377,164,620	377,164,620		31
30,056,760	Capital Expenditure: Economic Sector: 12	41,181,037	691,674,620	691,674,620		6
40,139,932	Capital Expenditure: Social Service Sector: 12 Capital Expenditure: Funded from Aids and Grants:	171,708,076	340,700,000	340,700,000		50
<b>167,918,912</b>	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>328,113,123</b>	<b>1,409,539,240</b>	<b>1,409,539,240</b>	<b>-</b>	<b>87</b>
	Intangible Assets					
<b>80,259,912</b>	<b>CLOSING BALANCE</b>	<b>75,996,053</b>	<b>-</b>	<b>-</b>	<b>-</b>	



## MARADUN LOCAL GOVERNMENT

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

NOTES	DETAILS	ACTUAL	ACTUAL	BUDGET	VARIANCE
		2022	2021	2022	2022
		₦	₦	₦	₦
	- Statutory Allocation	1,547,627,752	1,443,344,348	1,711,003,680	(163,375,928)
	- Excess Crude Oil				-
		<b>1,547,627,752</b>	<b>1,443,344,348</b>	<b>1,711,003,680</b>	<b>(163,375,928)</b>
<b>2</b>	<b>OTHER RECEIPTS</b>				
	- Share of Ecology Funds	50,023,925	39,955,524		50,023,925
	- Share of Exchange Gains Difference	5,974,927	20,100,791		5,974,927
	- Distribution of Non-oil Excess Account	109,158,846	91,923,239		109,158,846
	- Share of Excess Bank Charges Recovered	4,828,448	1,770,497		4,828,448
	- Share of Electronic Money Transfer Levy	45,330,925			45,330,925
	- Share of Forex Equalization		3,936,040		-
	- Share of Solid Minerals		1,984,346		-
	- Distribution of FAAC Deduction		7,152,055		-
		<b>215,317,070</b>	<b>166,822,492</b>	<b>-</b>	<b>215,317,070</b>
<b>3</b>	<b>TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>				
	- Office of the Accountant General of the Federation (OAGF)	441,763,021	-		441,763,021
	- Zamfara State Government Sub-Treasury	3,538,007			3,538,007
		<b>445,301,028</b>	<b>-</b>	<b>-</b>	<b>445,301,028</b>
<b>4</b>	<b>OTHER TRANSFERS</b>				
	- Cash Deposit Sanusi	2,653			2,653
	- Abubakar S/Fawa Dambo	6,982			6,982
	- Nasiru Bello Cash Deposit	1,745,440			1,745,440
	- Ahmad Cash Deposit	3,490,880			3,490,880
	- Shehu Sani Cash Deposit	1,745,440			1,745,440
	- Breed Seeds Nigeria Limited		6,981,760		-
	- Masak Global Concept		34,908,801		-
		<b>6,991,395</b>	<b>41,890,562</b>	<b>-</b>	<b>6,991,395</b>



## MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL	ACTUAL	BUDGET	VARIANCE
		2022	2021	2022	2022
		₦	₦	₦	₦
<b>5</b>	<b>INDEPENDENT REVENUE (IGR)</b>				
	- Direct Taxes	-	-		
	- Rates	7,585,600	9,631,600		7,585,600
	- Licences	2,497,100	3,646,250	6,600,400	(4,103,300)
	- Mining Rents	-	9,819,300		-
	- Royalties	-	-		-
	- Fees	12,528,020	4,341,250	9,116,910	3,411,110
	- Fines	1,784,460	2,019,600	690,140	1,094,320
	- Sales	-	-	6,842,260	(6,842,260)
	- Earnings	10,443,580	11,104,000	8,683,290	1,760,290
	- Sales/Rent of Government Buildings	-	-	1,161,900	(1,161,900)
	- Sales/Rent on Lands and Others	-	191,000	748,200	(748,200)
	- Repayments- General	-	-		-
	- Investment income	-	-	815,700	(815,700)
	- Interest Earned	-	-	1,441,200	(1,441,200)
	- Re-Imbursement/Miscellaneous Receipt	-	-		-
		<b>34,838,760</b>	<b>40,753,000</b>	<b>36,100,000</b>	<b>(1,261,240)</b>
<b>6</b>	<b>PERSONNEL COST</b>				
	- Office of the Chairman	5,648,028	5,328,655	21,280,180	15,632,152
	- Office of the Vice Chairman	-	600,000	4,398,970	4,398,970
	- Adviser/Assistant to the Chairman/V. Chairman	39,156,152	35,395,611		(39,156,152)
	- Office of the Secretary	3,133,608	3,300,919	11,111,980	7,978,372
	- The Council			72,533,850	72,533,850
	- Personnel Management	13,599,980		54,400,810	40,800,830
	- Agric and Natural Resources	12,880,500	52,477,097	22,414,990	9,534,490
	- Finance & Supply	13,599,980	18,646,456	23,104,720	9,504,740
	- Planning, Research & Statistics	12,564,764	18,714,549	7,126,940	(5,437,824)
	- Works & Housing			19,333,110	19,333,110
	- Primary Health Care Services	12,788,248	11,653,214		(12,788,248)
	- Traditional Offices	27,313,412	38,569,172	17,292,000	(10,021,412)
	- Social & Community Development	6,414,600	5,143,486	28,776,460	22,361,860
	- Local Government Leave Grand	13,533,544	23,981,008		(13,533,544)
		<b>160,632,816</b>	<b>213,810,167</b>	<b>281,774,010</b>	<b>121,141,194</b>



## MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL	ACTUAL	BUDGET	VARIANCE
		2022	2021	2022	2022
		₦	₦	₦	₦
<b>7</b>	<b>OVERHEAD COST</b>				
	- Office of the Chairman	45,296,725	33,176,792	55,000,000	9,703,275
	- Office of the Vice Chairman	10,000,000	6,808,100	23,900,000	13,900,000
	- Adviser/Assistant to the Chairman/V. Chairman	5,600,000	-		
	- Office of the Secretary	5,000,000	6,499,522	22,700,000	17,700,000
	- Internal Audit	1,200,000	-		
	- The Council	8,000,000	16,018,561	52,400,000	44,400,000
	- Personnel Management	89,584,772	80,191,408	84,700,000	(4,884,772)
	- Agric and Natural Resources	6,139,635	5,455,912	28,600,000	22,460,365
	- Finance & Supply	30,703,519	24,232,267	62,300,000	31,596,481
	- Planning, Research & Statistics	1,000,000	-	17,100,000	
	- Works & Housing	7,900,000	6,511,327	36,100,000	28,200,000
	- Primary Health Care Services	13,005,967	14,924,071		(13,005,967)
	- Traditional Offices	-	786,937	7,400,000	7,400,000
	- Social & Community Development	248,583,220	199,884,652	163,800,000	(84,783,220)
	- Miscellaneous	-	-		-
		<b>472,013,838</b>	<b>394,489,548</b>	<b>554,000,000</b>	<b>72,686,162</b>
<b>8</b>	<b>CONSOLIDATED REVENUE FUND CHARGES</b>				
	- Primary School Teachers Salary	208,225,584	239,841,158	265,845,400	57,619,816
	- Training Fund	11,503,359	8,579,941	15,700,700	4,197,341
	- Contribution to Emirate Council	56,443,124	50,411,794	61,780,600	5,337,476
	- Contribution to Pension Funds	82,500,000	85,714,286	88,000,500	5,500,500
	- Common Services	27,261,557	28,039,988	25,600,000	(1,661,557)
	- Agency for Mass Education Salary	30,889,136	31,270,620	28,769,000	(2,120,136)
	- Primary Health Care Staff Salary	49,038,636	49,038,636	58,700,350	9,661,714
	- Traditional Rulers Salary	39,711,143			(39,711,143)
	- Salary of New S/Administrator ADCs	60,642,857			(60,642,857)
	- Salary of Special Assistant	7,192,857			(7,192,857)
		<b>573,408,252</b>	<b>492,896,423</b>	<b>544,396,550</b>	<b>(29,011,702)</b>



## MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL	ACTUAL	BUDGET	VARIANCE
		2022	2021	2022	2022
		₦	₦	₦	₦
<b>9</b>	<b>CRF CHARGES- PUBLIC DEBT CHARGES</b>				
	- Short Term Borrowings	463,012,071	107,343,135	26,085,120	(436,926,951)
	- Withholding Tax	6,981,760	2,108,505	45,390,000	38,408,240
	- Value Added Tax (V.A.T FIRS)	6,981,760	2,108,505	32,333,300	25,351,540
	- Others/Taxes	10,075,499	1,054,253	21,291,400	11,215,901
	- Pay as You Earn (PAYE)	12,013,504	16,693,028	48,200,700	36,187,196
	- Water Rate	3,745,200	3,114,300		(3,745,200)
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme				-
	- Union Dues	6,504,204	4,769,057		(6,504,204)
	- Party Contributory Scheme	4,183,752	4,099,475		(4,183,752)
	- Housing Funds (NHF)	3,041,412	2,926,406		(3,041,412)
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	3,898,324	5,876,833		(3,898,324)
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		<b>520,437,487</b>	<b>150,093,497</b>	<b>173,300,520</b>	<b>(347,136,967)</b>
<b>10</b>	<b>OTHER TRANSFERS TO GOVERNMENT AGENCIES</b>				
	- Ministry of Forestry & L/D	837,811			(837,811)
	- Directorate for Islamic Organisation	3,979,603			(3,979,603)
	- Local Government Pension Board	1,396,352			(1,396,352)
	- Ministry of Security and Home Affairs	13,928,612	34,256,007		(13,928,612)
	- Federal Inland Revenue Service (V.A.T)	3,141,792	1,745,440		(3,141,792)
	- Federal Inland Revenue Service (W.H.T)	3,141,792	1,745,440		(3,141,792)
	- Zamfara State Ministry of Justice	2,668,429	2,623,463		(2,668,429)
	- Zamfara Secretary to State Government (H.A.D)		12,008,628		-
	- Zamfara State Universal Basic Education (U.B.E)		2,216,988		-
	- Zamfara State Internal Revenue Service (I.R.S)		3,490,880		-
	- Zamfara State Zakkat & Endowment Board		787,994		-
	- Zamfara State Local Government Service Commission		349,088		-
	- Permanent Secretary (MLGA)		14,663,723		-
		<b>29,094,391</b>	<b>73,867,650</b>	<b>-</b>	<b>(29,094,391)</b>



## MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
11	<b>TRANSFERS TO OTHERS:</b>				
	- Anti Thuggery Standing Committee	6,981,760			(6,981,760)
	- House Committee on Local Government	1,745,440			(1,745,440)
	- U.B.A	13,963,521			(13,963,521)
	- Algon	698,176	5,864,679		(698,176)
	- KC Group		1,396,352		-
	- LG Secretaries Forum		977,446		-
	- LG Director Administration Forum		977,446		-
		<b>23,388,897</b>	<b>9,215,924</b>	-	<b>(23,388,897)</b>
12	<b>CAPITAL EXPENDITURE</b>				
	<b>ADMINISTRATIVE SECTOR</b>				
	- Purchase of Fixed Assets	90,905,618	79,541,937	250,300,000	159,394,382
	- Construction/Provision of Fixed Assets	22,712,364	15,797,563	23,000,000	287,636
	- Rehabilitation/Repairs of Fixed Assets	1,606,028	2,382,719	103,864,620	102,258,592
	- Preservation of Environment	-	-		-
		<b>115,224,010</b>	<b>97,722,219</b>	<b>377,164,620</b>	<b>261,940,610</b>
	<b>ECONOMIC SECTOR</b>				
	- Purchase of Fixed Assets	11,170,816	488,723	14,500,000	3,329,184
	- Construction/Provision of Fixed Assets	29,954,366	28,455,878	547,500,000	517,545,634
	- Rehabilitation/Repairs of Fixed Assets	55,854	1,112,160	124,674,620	124,618,766
	- Preservation of Environment	-	-	5,000,000	5,000,000
		<b>41,181,037</b>	<b>30,056,760</b>	<b>691,674,620</b>	<b>650,493,583</b>
	<b>SOCIAL SECTOR</b>				
	- Purchase of Fixed Assets	110,541,862	69,818	51,000,000	(59,541,862)
	- Construction/Provision of Fixed Assets	38,336,893	25,339,011	223,700,000	185,363,107
	- Rehabilitation/Repairs of Fixed Assets	22,829,321	14,731,103	66,000,000	43,170,679
	- Preservation of Environment	-	-		-
		<b>171,708,076</b>	<b>40,139,932</b>	<b>340,700,000</b>	<b>168,991,924</b>
	<b>TOTAL CAPITAL EXPENDITURE BY SECTOR</b>	<b>328,113,123</b>	<b>167,918,912</b>	<b>1,409,539,240</b>	<b>1,081,426,117</b>



## MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
13	<b>PROCEEDS FROM LOANS/OTHER BORROWINGS</b>				
	- Commercial Banks Loans (U.B.A Contract Finance Loan)	-	139,635,206	1,000,000,000	1,000,000,000
	- Commercial Banks Loans (U.B.A Shortterm Loan)	139,635,206	27,927,041		
		<b>139,635,206</b>	<b>167,562,247</b>	<b>1,000,000,000</b>	<b>1,000,000,000</b>
14	<b>OTHER BANKS OF THE TREASURY</b>				
	- First Bank PLC	246,436	7,851		
	- UBA PLC	640,553	4,694,407		
	- Fidelity Bank PLC		3,372		
		<b>886,989</b>	<b>4,705,630</b>		
15	<b>CASH HELD BY DEPARTMENT &amp; AGENCIES</b>				
	<b>- Cash at Hand with MLGCA (JAAC 1)</b>				
	i. U.B.A PLC	(17,647,610)	17,615		
	ii. Fidelity Bank PLC	-	202		
		<b>(17,647,610)</b>	<b>17,817</b>		
	<b>- Cash at Hand with MLGCA (Salary)</b>				
	i. U.B.A PLC I	23,015	140,568		
	ii. Fidelity Bank PLC	-	4,023		
		<b>23,015</b>	<b>144,591</b>		



## MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
15	<b>- Cash at Hand with MLGCA (Dev. Saving)</b>				
	i. U.B.A PLC	3,322,842	17,875,127		
	ii. Heritage Bank PLC	21,181	21,185		
	iii. Fidelity Bank PLC	-	354		
		<b>3,344,023</b>	<b>17,896,666</b>		
	<b>- Cash at Hand with MLGCA (Revenue Accounts)</b>				
	i. U.B.A I PLC	2,726	2,726		
	ii. U.B.A II Bank PLC	10,279	220,156		
	iii. Sterling Bank PLC	12,893	12,893		
	iv. Zenith Bank PLC	428,957	1,268,455		
		<b>454,854</b>	<b>1,504,230</b>		
	<b>- Cash at Hand with MLGCA (Contract Finance Loan)</b>				
	i. U.B.A PLC	88,934,783	55,990,978		
		<b>88,934,783</b>	<b>55,990,978</b>		
			<b>75,109,064</b>	<b>75,554,282</b>	
	<b>TOTAL CASH HELD BY DEPARTMENT &amp; AGENCIES</b>				
16	<b>LOCAL GOVERNMENT INVESTMENTS</b>				
	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		
		<b>116,332,421</b>	<b>109,350,661</b>		



## MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
17	<b>ADVANCES</b>				
	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		
		<b>12,829,938</b>	<b>12,829,938</b>		
18	<b>CONSOLIDATED REVENUE FUNDS</b>				
	- Opening Balance	80,259,912	121,692,178		
	- Revenue	3,288,599,200	2,597,117,387		
		<b>3,368,859,112</b>	<b>2,718,809,565</b>		
	- Less				
	- Expenditure	3,292,863,059	2,638,549,653		
	- Closing Balance	<b>75,996,053</b>	<b>80,259,912</b>		
19	<b>DEPOSITS</b>				
	- Cash at Hand with MLGCA (JAAC 1)	(17,647,610)	17,817		
	- Cash at Hand with MLGCA (Salary)	23,015	144,591		
	- Cash at Hand with MLGCA (Dev. Saving)	3,344,023	17,896,666		
	- Cash at Hand with MLGCA (Advert Revenue Account)	454,854	1,504,230		
	- Cash at Hand with MLGCA (Contract Finance Loan)	88,934,783	55,990,978		
		<b>75,109,064</b>	<b>75,554,282</b>		



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



Since 1894  
Canteen Area, P.M.B. 1019, Gasau, Zamfara State, Nigeria  
Telephone: +234 063-200243, 200243, 203202. Fax: 063-202261  
Website: www.firstbanknigeria.com

12 July, 2023

The Chairman,  
Maradun Local Government,  
Zamfara State.

Dear Sir / Madam,

**CERTIFICATE OF BALANCE ACCOUNT- 2007432701 – MARADUN LOCAL GOVERNMENT  
REV. ACCOUNT**

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

We confirm that the balance as at **31-Dec-2022** is **246,436.21**-(Two Hundred and Forty-Six Thousand, Four Hundred and Thirty-Six Naira, Twenty-One Kobo)

**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

Firstbank is regulated by the Central Bank of Nigeria

BOARD OF DIRECTORS: Chairman: Tunde Hassan-Odukale, CEO: Adesola K. Adeduntan, Deputy Managing Director: Gbenga Shobo, Executive Directors: Abdullahi M. Ibrahim, Directors: Uche Nwokedi, Adesunle Sonola, Isima Ogodazi, Ebenezer Olufowose, Ishaya Elijah B. Dodo, UK Eke, Remi Lasaki



First Bank of Nigeria Ltd. - RC 0200 | An FBN Holdings Company

LMAR/0322



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



No1 Govt House Road,  
Gusau, Zamfara state.  
14<sup>TH</sup> July, 2023

The Sole Administrator,  
Maradun Local Govt council,  
Zamfara State.

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT 1005062039.**

We write to confirm that Maradun Local Govt Council **10005062039** had the sum (N4,694,407.08 Cr, and N640,552.74CR ) at 01<sup>st</sup> January, and December 2022 respectively

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

Yours Faithfully,

For: United Bank for Africa PLC

**MUHAMMAD ZAYYANU**  
Authorized Signatory

**ASMA'U SABO**  
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)  
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Soia Yomi-Ajayi.  
Non-Executive Directors: Owanari Duke, Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,  
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

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



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



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

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

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT 1015967533**

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

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

Yours Faithfully,

For: United Bank for Africa PLC

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U SABO**  
Authorized Signatory

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

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

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Tin: 01126011 - 0001



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



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

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

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT 1018795827**

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

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

Yours Faithfully,

For: United Bank for Africa PLC

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U SABO**  
Authorized Signatory

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

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

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



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

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

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT 1019185166**

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

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

Yours Faithfully,

For: United Bank for Africa PLC

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U SABO**  
Authorized Signatory

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

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

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

Tin: 01126011 - 0001



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



6



The Manager,  
Heritage Bank Plc.  
Zamfara State.

13th October, 2023

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

Dear Sir,

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

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

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

Please acknowledge receipt on the duplicate copy.

Thank you.

Yours faithfully,

For: **HERITAGE BANK PLC**

  
18/08/2022.  
Authorised Signatory

  
18/08/22  
Authorised Signatory

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

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

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



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



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

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

Dear Sir,

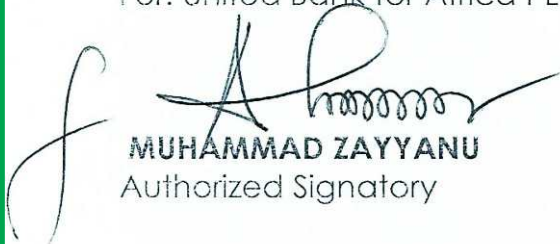
**CERTIFICATE OF BALANCE ON ACCOUNT FOR ADVERT REVENUE  
ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY-1016293903.**

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

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

Yours Faithfully,

For: United Bank for Africa PLC

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U SABO**  
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)  
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi.  
Non-Executive Directors: Owanari Duke, Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,  
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

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



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



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

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

Dear Sir,

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

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

Yours Faithfully,

For: United Bank for Africa PLC

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U SABO**  
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)  
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwagbodo, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi.  
Non-Executive Directors: Owanari Duke, Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,  
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

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



18<sup>TH</sup> OCTOBER 2023

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

Dear Sir/Madam,

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

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

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

Kindly accord our customer all necessary assistance required.

Thank you for your co-operation.

Yours faithfully,

**For: STERLING BANK PLC**

**AUTHORISED SIGNATORY**

Ibrahim Sabo

**AUTHORISED SIGNATORY**

Airaoje Yusuf

**Board of Directors**

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

Executive Director:  
Mr. Tunde Adeola  
Mr. Raheem Owodeyi

Non-Executive Directors:  
Mr. Olatun Kajero  
Mrs. Tolrac Tijani  
Mr. Michael Jituboh  
Mrs. Folasade Kilaso  
Mr. Olatunji Mayaki  
Mr. Manish Singhal

Independent Directors:  
Mr. Michael Ajukwu  
Mrs. Otusola Oworu

Sterling Bank Ltd. (RC No 2392)

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



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



**ZENITH BANK PLC**

RC: 150224

**ZAMFARA BRANCH**

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



DATE: October 16, 2023

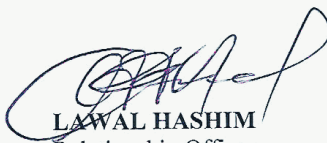
**CERTIFICATE OF BALANCE**

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

ACCOUNT NUMBER 1012848206

MONTH DECEMBER

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

  
LAWAL HASHIM  
Relationship Officer

  
SALMAN HARUNA  
Branch Head

**THE BOARD**

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



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



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

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

Dear Sir,

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

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

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

Yours Faithfully,

For: United Bank for Africa PLC

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U SABO**  
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)  
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi.  
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[www.ubagroup.com](http://www.ubagroup.com)