

ZAMFARA STATE OF NIGERIA

TALATA MAFARA LOCAL GOVERNMENT

**Report And Financial Statements
(IPSAS - CASH)**



For The Year Ended
31st December, 2018

TALATA MAFARA LOCAL GOVERNMENT

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

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TALATA MAFARA LOCAL GOVERNMENT COUNCIL

Zamfara State - Nigeria

OFFICE:

Talata Mafara Local Government
Secretariat T/Mafara, Zamfara State
Along Sokoto - Gusau Road.

Our Ref: LGA/AA/VOL.II/016 Your Ref: _____ Date: 11th June, 2019

EXECUTIVE CHAIRMAN'S REPORT

The Annual Financial Report for the fiscal year 2018 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 2018 were examined and certified by the Auditor General for Local Governments in accordance with the provisions of Local Government relevant laws. Based on the opinion of the Auditor General the Statements were fairly presented in all material respects. Therefore the Financial Position and Report of Talata Mafara Local Government as at 31st December, 2018 are hereby recommended for public use.

Hon. Lawali Mafara
Executive Chairman



TALATA MAFARA LOCAL GOVERNMENT COUNCIL

Zamfara State - Nigeria

OFFICE:

Talata Mafara Local Government
Secretariat T/Mafara, Zamfara State
Along Sokoto - Gusau Road.

Our Ref: LGA/AA/VOL.II/016 Your Ref: _____ Date: 11th June, 2019

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

We have prepared the Local Government Accounts, together with accompanying schedules as set out on page 7 - 19 for the year ended 31st December, 2018 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, 2018.

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. Muhammad Saidu Anka
Director Finance & Supply



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

Telephone:- 204868 Telegrams:-

P.M.B. 01015, Gusau

Date: 29th August, 2019

Ref. No: LGA/AA/VOL.II/99

AUDITOR'S GENERAL CERTIFICATION **TALATA MAFARA LOCAL GOVERNMENT ACCOUNTS**

We have audited the 2018 Accounts of TALATA MAFARA Local Government Council set out on page 7 - 19 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 I 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 disclose in the Financial Statements. The audit was planned and performed to obtained information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the Financial Statements are free from material mis-statement. In addition, projects and programmes were verified in line with responsibility as required by law, the financial statements have been certified, subject to comments and observation contained in my report.

OPINION

In my opinion, subject to the observation/comments contained in my report, the statements give a true and fair view of the Financial transaction of TALATA MAFARA Local Government of Zamfara State for the year ended and the Financial position as at 31st December, 2018 and of its surplus of income over expenditure and cash flow statement for the year ended on that date.



Alh. Abubakar Danmaliki (CNA)

Auditor General
(Local Government)

1.0 ACCOUNT POLICIES

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

1.1 ACCOUNTING CONVENTION

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

1.2 BASIS OF ACCOUNTING

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

1.3 RECEIPTS

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

1.4 PAYMENTS

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

Payments for purchase of items of capital nature (PPE) are expensed in the year in which the item has been purchased. It is disclosed under capital payments.

Investments in PPEs are also treated in the same way as capital purchases.

1.5 LOAN REPAYMENTS

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

1.6 INVESTMENTS

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

1.7 ADVANCES

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

TALATA MAFARA LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2018

ANNUAL BUDGET 2018 N	NOTES	2018 N	2017 N
CashFlows from Operating Activities:			
Receipts:			
1,839,178,250	1	1,883,982,380	1,285,173,213
419,258,410		392,545,309	363,193,196
1,190,000,000		1,141,025,159	469,000,000
-	2	412,280,582	-
-	3	210,035,561	-
3,448,436,660		4,039,868,991	2,117,366,409
-	4	3,873,024	-
63,422,690	4	37,682,105	5,662,561
-	4	-	-
-	4	-	-
40,500,000	4	38,943,435	54,275,612
-	4	6,668,560	-
14,000,000	4	-	-
44,145,470	4	118,886,663	96,566,861
9,000,000	4	-	21,887,857
3,000,000	4	-	-
-	4	-	-
-	4	-	-
-	4	-	-
-	4	-	-
174,068,160		206,053,787	178,392,891
Other Revenue Sources of the L/Govt.			
3,622,504,820		4,245,922,778	2,295,759,300

TALATA MAFARA LOCAL GOVERNMENT

ANNUAL BUDGET 2018 N

	NOTE	2018 N	2017 N
Payments:			
527,395,260 Personnel Costs (Incl. Salaries on CRF Charges):	5	460,952,232	472,995,847
1,243,300,000 Overhead Charges:	6	942,726,637	352,040,468
587,426,740 Consolidated Revenue Fund Charges:	7	504,075,522	493,877,139
96,291,420 CRF Charges- Public debt charges		93,450,210	90,000,000
Subvention to Parastatals			
Other Operating Activities			
- Other Transfers (Loan to Zamfara State Government)		2,110,425,629	268,000,000
- Other Transfers to Government Agencies	8	<u>4,111,630,229</u>	<u>1,676,913,454</u>
2,454,413,420 Total Payments			
1,168,091,400 Net Cash Flow from Operating Activities		134,292,549	618,845,846
CashFlows from Investment Activities:			
86,308,450 Capital Expenditure: Administrative Sector:	9	44,818,389	124,447,564
776,000,000 Capital Expenditure: Economic Sector:	9	253,917,622	375,588,229
1,112,449,610 Capital Expenditure: Social Service Sector:	9	171,549,103	266,977,760
Capital Expenditure: Funded from Aids and Grants:			
1,974,758,060 Net Cash Flow from Investment Activities:		470,285,114	767,013,553
CashFlows from Financing Activities:			
Proceeds from Aids and Grants			
1,000,000,000 Proceeds from External Loan	10	717,420,262	242,857,143
Proceeds from Internal Loans: FGN/Treasury B.:			
Proceeds of Loans from Other Funds			
(193,333,340) Repayment of External Loans (Including Servicing)		(404,084,515)	(81,903,502)
Repayment of FGN/Treasury Bonds			
Repayment of Loans from Other Funds			
806,666,660 Net Cash Flows from Financing Activities:		313,335,747	160,953,640

[Signature]

Director Finance & Supply

TALATA MAFARA LOCAL GOVERNMENT

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2018

	NOTE	2018	2017
		N	N
<u>ASSETS:-</u>			
<u>Liquid Assets:-</u>			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	11	56,156	17,524,941
- Cash Balance of Trust & Other Funds of the LGC		717,420,262	242,857,143
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	12	13,016,028	18,204,061
TOTAL LIQUID ASSETS		730,492,446	278,586,145
<u>Investments and Other Cash Assets:-</u>			
Local Government Investments	13	106,722,875	106,722,875
Imprest			
Advances	14	67,282,850	335,282,850
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		174,005,725	442,005,725
TOTAL ASSETS		904,498,171	720,591,870

(Signature)

Director Finance & Supply

TALATA MAFARA LOCAL GOVERNMENT

	NOTE	2018 N	2017 N
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund	15	13,072,184	35,729,002
Capital Development Fund		160,989,697	423,801,664
Trust & Other Public Funds		174,061,881	459,530,666
<u>EXTERNAL AND INTERNAL LOANS</u>			
External Loans: LGC		717,420,262	242,857,143
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		717,420,262	242,857,143
<u>OTHER LIABILITIES</u>			
Deposits:-	16	13,016,028	18,204,061
TOTAL LIABILITIES		904,498,171	720,591,870

[Signature]

Director Finance & Supply

TALATA MAFARA LOCAL GOVERNMENT

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2018

ACTUAL 2017 N	NOTES	FINAL BUDGET 2018 N	ACTUAL 2018 N	INITIAL ORIGINAL BUDGET 2018 N	SUPPLEMENTARY BUDGET 2018 N	VARIANCE ON FINAL BUDGET 2018 %
22,943,068	Opening Balance;	35,729,002				
ADD: REVENUE						
1,285,173,213	Statutory Allocation	1,883,982,380	1,839,178,250	1,839,178,250		102
363,193,196	Value Added Tax Allocation	392,545,309	419,258,410	419,258,410		94
469,000,000	Excess Pairs Club Refund	1,141,025,159	1,190,000,000		1,190,000,000	96
	Transfer from Zamfara State Government (FAAC)					
	Transfer from other Government Agencies	412,280,582				
	Other Transfers	210,035,561				
2,140,309,477	Sub-Total-Statutory Allocation	4,075,597,993	3,448,436,660	2,258,436,660	1,190,000,000	118
	- Direct Taxes	3,873,024				
5,662,561	Licences	37,682,105	63,422,690	63,422,690		
	- Mining Rents					
	- Royalties					
54,275,612	Fees	38,943,435	40,500,000	40,500,000		96
	- Fines	6,668,560				
	- Sales					
96,566,861	Earnings	14,000,000	14,000,000	14,000,000		
21,887,857	Sales/Rent of Government Buildings	118,886,663	44,145,470	44,145,470		269
	- Sales/Rent on Lands and Others					
	- Repayments- General		9,000,000	9,000,000		
	- Investment income		3,000,000	3,000,000		
	- Interest Earned					
	- Re-Imbursement					
178,392,891	Sub-Total-Independent Revenue	206,053,787	174,068,160	174,068,160	-	118
	Other Revenue Sources of the L/Govt.					
2,318,702,368	TOTAL REVENUE	4,281,651,780	3,622,504,820	2,432,504,820	1,190,000,000	118

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Director Finance & Supply

TALATA MAFARA LOCAL GOVERNMENT

ACTUAL 2017 N	NOTES	ACTUAL 2018 N	FINAL BUDGET 2018 N	INITIAL/ORIGINAL BUDGET 2018 N	SUPPLEMENTARY ON FINAL N	VARIANCE BUDGET 2018 BUDGET %
LESS: EXPENDITURE						
472,995,847	Personnel Costs (Incl.Salaries on CRF Charges):	460,952,232	527,395,260	527,395,260		114
352,040,468	Overhead Charges:	942,726,637	1,243,300,000	428,000,000	815,300,000	132
493,877,139	Consolidated Revenue Fund Charges	504,075,522	587,426,740	587,426,740		117
90,000,000	CRF Charges- Public debt charges Subvention to Parastatals	93,450,210	96,291,420	96,291,420		103
268,000,000	Other Transfers (Loan to Zamfara State Government) Other Transfers to Government Agencies	-	-			-
81,903,502	OTHER RECURRENT PAYMENTS/EXPENDITURE: Repayments:External Loans: LGC 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	2,110,425,629	193,333,340	193,333,340		48
1,758,816,956	TOTAL EXPENDITURE:	4,515,714,744	2,647,746,760	1,832,446,760	815,300,000	59
559,885,412	OPERATING BALANCE:	(234,062,964)	974,758,060	600,058,060	374,700,000	(416)
767,013,553	APPROPRIATIONS/TRANSFERS: Transfer to Capital Development Funds:	470,285,114	1,974,758,060	1,600,058,060	374,700,000	420
767,013,553	Closing Balance:	470,285,114	1,974,758,060	1,600,058,060	374,700,000	420

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Director Finance & Supply

TALATA MAFARA LOCAL GOVERNMENT

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2018

ACTUAL 2017 N	NOTES	ACTUAL 2018 N	FINAL BUDGET BUDGET 2018 N	INITIAL/ORIGINAL 2018 N	SUPPLEMENTARY BUDGET 2018	PERF. ON TOTAL %
	Opening Balance:					
559,885,412	Transfer from Consolidated Revenue Fund: Aid and Grants	(234,062,964)	974,758,060	600,058,060	374,700,000	(24)
242,857,143	External Loans: LGC LGC Bonds & Treasury Bonds Nigerian Treasury Bills (NTB) Development Loan Stock Other Internal Loans (Promissory Notes) Internal Loans from Other Funds	717,420,262	1,000,000,000	1,000,000,000		72
802,742,555	TOTAL REVENUE AVAILABLE:	1,974,758,060	1,974,758,060	1,600,058,060	374,700,000	24
	LESS: CAPITAL EXPENDITURE:					
124,447,564	Capital Expenditure: Administrative Sector:	44,818,389	86,308,450	86,308,450		193
375,588,229	Capital Expenditure: Economic Sector:	253,917,622	776,000,000	491,000,000	285,000,000	306
266,977,760	Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants:	171,549,103	1,112,449,610	1,022,749,610	89,700,000	648
767,013,553	TOTAL CAPITAL EXPENDITURE Intangible Assets	470,285,114	1,974,758,060	1,600,058,060	374,700,000	420
35,729,002	CLOSING BALANCE	13,072,184				

[Signature]

Director Finance & Supply

TALATA MAFARA LOCAL GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2018

NOTES	DETAILS	2018 N	2017 N	BUDGET 2018 N	VARIANCE 2018 N
1	STATUTORY ALLOCATION				
	- Statutory Allocation	1,699,547,217	1,133,331,710	1,760,565,090	(61,017,873)
	- Excess Crude Oil	9,260,619	151,841,504	78,613,160	(69,352,541)
	- Non-Oil Revenue	175,174,544			175,174,544
		1,883,982,380	1,285,173,213	1,839,178,250	44,804,130
2	TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	- Accountant General (MOF) FAAC Account	305,947,311			305,947,311
	- University Special Project	106,333,271			106,333,271
		412,280,582	-	-	412,280,582
3	OTHER TRANSFERS				
	- Habib Engineering Nig. Ltd	10,660,678			10,660,678
	- Namuduka Ventures Ltd	199,374,884			199,374,884
		210,035,561	-	-	210,035,561
4	INDEPENDENT REVENUE (IGR)				
	- Direct Taxes/Rates	3,873,024			3,873,024
	- Licences	37,682,105	5,662,561	63,422,690	(25,740,585)
	- Mining Rents				-
	- Royalties				-
	- Fees	38,943,435	54,275,612	40,500,000	(1,556,565)
	- Fines	6,668,560			6,668,560
	- Sales			14,000,000	(14,000,000)
	- Earnings	118,886,663	96,566,861	44,145,470	74,741,193
	- Sales/Rent of Government Buildings		21,887,857	9,000,000	(9,000,000)
	- Sales/Rent on Lands and Others			3,000,000	(3,000,000)
	- Repayments- General				-
	- Investment income				-
	- Interest Earned				-
	- Re-Imbursement				-
		206,053,787	178,392,891	174,068,160	31,985,627

[Signature]

Director Finance & Supply

TALATA MAFARA LOCAL GOVERNMENT

NOTES	DETAILS	2018		2017		BUDGET		VARIANCE	
		N	N	N	N	2018	N	2018	N
5	PERSONNEL COST								
	- Admin & General Services	113,356,123	109,144,749	113,373,560	17,437				
	- Agric & Natural Resources	45,298,594	50,544,672	46,028,850	730,256				
	- The Council	37,116,948	52,707,594	38,082,510	965,562				
	- Finance & Supply	28,600,689	29,973,983	41,055,790	12,455,101				
	- Primary Health Care	166,089,996	161,288,811	212,194,610	46,104,614				
	- Social & Religious Affairs	43,514,647	40,826,599	46,121,400	2,606,753				
	- Works & Housing	26,975,235	28,509,439	30,538,540	3,563,305				
		460,952,232	472,995,847	527,395,260	66,443,028				
	6	OVERHEAD COST							
- Office of the Chairman		30,830,398	17,562,000	31,000,000	169,602				
- Office of the Vice Chairman		3,779,000		4,000,000	221,000				
- Office of the Secretary		17,226,786	660,000	17,500,000	273,214				
- The Council		50,917,143	5,834,000	51,000,000	82,857				
- Personnel Management		406,931,590	20,500,000	407,000,000	68,410				
- Financial & Supply		123,946,101	46,388,332	114,000,000	(9,946,101)				
- Social Development		141,204,186	232,266,136	312,000,000	170,795,814				
- Health Services		98,662,426	16,890,000	137,000,000	38,337,574				
- Agric and Natural Resources		19,409,030	10,110,000	59,600,000	40,190,970				
- Works & Housing		22,775,619	1,830,000	83,000,000	60,224,381				
- Traditional Offices		27,044,357		27,200,000	155,643				
- Miscellaneous									
		942,726,637	352,040,468	1,243,300,000	300,573,363				

[Signature]

Director Finance & Supply

TALATA MAFARA LOCAL GOVERNMENT

NOTES	DETAILS	2018 N	2017 N	BUDGET 2018 N	VARIANCE 2018 N
7	CONSOLIDATED REVENUE FUND CHARGES				
	- Primary School Teachers Salary	256,980,193	319,980,193	322,000,000	65,019,807
	- Training Fund	16,995,472	10,767,889	15,426,740	(1,568,732)
	- Contribution to Emirate Council	84,977,361	56,666,585	43,000,000	(41,977,361)
	- Contribution to Pension Funds	86,478,571	59,142,857	61,000,000	(25,478,571)
	- Common Services	33,990,944	22,666,634	20,000,000	(13,990,944)
	- Agency for Mass Education Salary	24,652,980	24,652,980	26,000,000	1,347,020
	- Contribution to State Electoral Commission (ZASIEC)			100,000,000	100,000,000
		504,075,522	493,877,139	587,426,740	83,351,218
8	OTHER TRANSFERS TO GOVERNMENT AGENCIES				
	- Zamfara State Accountant General FAAC Account	450,018,188			(450,018,188)
	- Zamfara State Sub Treasury Account	389,022,926			(389,022,926)
	- Zamfara State (MOF) Salary Account	550,480,912			(550,480,912)
	- Zamfara State VAT Account	328,799,665			(328,799,665)
	- University Special Projects Account	392,103,938			(392,103,938)
		2,110,425,629	-	-	(2,110,425,629)

[Signature]

Director Finance & Supply

TALATA MAFARA LOCAL GOVERNMENT

NOTES	2018 N	2017 N	BUDGET 2018 N	VARIANCE 2018 N
9				
DETAILS				
CAPITAL EXPENDITURE				
ADMINISTRATIVE SECTOR				
- Purchase of Fixed Assets	22,740,929		35,308,450	12,567,521
- Construction/Provision of Fixed Assets	22,052,560	124,447,564	23,000,000	947,440
- Rehabilitation/Repairs of Fixed Assets	24,900		28,000,000	27,975,100
- Preservation of Environment				-
- Supplementary Estimate				-
	44,818,389	124,447,564	86,308,450	41,490,061
ECONOMIC SECTOR				
- Purchase of Fixed Assets	22,910,628		27,000,000	4,089,373
- Construction/Provision of Fixed Assets	227,985,481	375,588,229	680,000,000	452,014,519
- Rehabilitation/Repairs of Fixed Assets	3,021,513		47,000,000	43,978,487
- Preservation of Environment			22,000,000	22,000,000
- Supplementary Estimate				-
	253,917,622	375,588,229	776,000,000	522,082,378
SOCIAL SECTOR				
- Purchase of Fixed Assets	953,720		126,558,180	125,604,460
- Construction/Provision of Fixed Assets	168,822,126	266,977,760	898,891,430	730,069,304
- Rehabilitation/Repairs of Fixed Assets	1,773,257		87,000,000	85,226,743
- Preservation of Environment				-
- Supplementary Estimate				-
	171,549,103	266,977,760	1,112,449,610	940,900,507
TOTAL CAPITAL EXPENDITURE BY SECTOR	470,285,114	767,013,553	1,974,758,060	1,504,472,946

(Signature)

Director Finance & Supply

TALATA MAFARA LOCAL GOVERNMENT

NOTES	2018 N	2017 N
10 PROCEEDS FROM LOANS/OTHER BORROWINGS - FGN Bonds - Salary Bail Out - ECA Concessionary Loan - State Government - Commercial Banks Loans	717,420,262 717,420,262	107,142,857 135,714,286 242,857,143
11 OTHER BANKS OF THE TREASURY - First Bank PLC - UBA PLC - Eco Bank PLC - Zenith Bank PLC	4,624 51,533 56,156	92,724 17,432,217 17,524,941
12 CASH HELD BY DEPARTMENT & AGENCIES - Cash at Hand with MLGCA (JAAC 1) - Cash at Hand with MLGCA (Salary) - Cash at Hand with MLGCA (Dev. Sarving)	4,080,317 100,659 8,835,052 13,016,028	9,771,879 4,386,159 4,046,023 18,204,061
13 LOCAL GOVERNMENT INVESTMENTS Oceanic Bank CCNN Sokoto Nig Merchant Bank First Bank Zamfara Investment Co. Unity Bank (BON) Zamfara Fertilizer Co. T/Mafara Bricks B. Ind. Intercontinental Bank Brightway Solid Minerals Dev. Co. Micro Finance Bank	59,699 200,000 33,300 66,600 500,000 422,615 1,350,000 104,090,661 106,722,875	59,699 200,000 33,300 66,600 500,000 422,615 1,350,000 104,090,661 106,722,875

[Signature]

Director Finance & Supply

TALATA MAFARA LOCAL GOVERNMENT

NOTES	DETAILS	2018 N	2017 N
14	ADVANCES Sani Mani Aliyu & Others Abubakar Balarabe & Others Musa Mani B. & Others Ibrahim A. Gusau & Others Muh'd Hassan & Others Muh'd Lauwali Nahuche & Others yahaya Ibrahim Shinkafi & Others Haliru Aliyu Gusau & Others Sirajo Jafaru & Others Suleiman Ibrahim & Others Jummai Sani & Others Loan to Zamfara State Government	5,811,500 5,621,118 5,311,140 4,870,100 3,900,118 5,980,400 4,160,500 5,701,500 5,621,117 5,901,200 14,404,157 <hr/> 67,282,850	5,811,500 5,621,118 5,311,140 4,870,100 3,900,118 5,980,400 4,160,500 5,701,500 5,621,117 5,901,200 14,404,157 268,000,000 <hr/> 335,282,850
15	CONSOLIDATED REVENUE FUNDS - Opening Balance - Revenue	35,729,002 4,963,343,041 <hr/> 4,999,072,042	22,943,068 2,538,616,443 <hr/> 2,561,559,511
	- Less - Expenditure - Closing Balance	4,985,999,858 <hr/> 13,072,184	2,525,830,509 <hr/> 35,729,002
16	DEPOSITS - Cash at Hand with MLGCA (JAAC 1) - Cash at Hand with MLGCA (Salary) - Cash at Hand with MLGCA (Dev. Saving)	4,080,317 100,659 8,835,052 <hr/> 13,016,028	9,771,879 4,386,159 4,046,023 <hr/> 18,204,061

