



ZAMFARA STATE OF NIGERIA
MARADUN LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



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



**MARADUN LOCAL GOVERNMENT ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2021**

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ZAMFARA STATE OF NIGERIA
MARADUN LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



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: **9th September, 2022**

SOLE ADMINISTRATOR'S REPORT

The Annual Financial Report for the fiscal year 2021 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 2021 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, 2021 are hereby recommended for public use.

Hon. Umbaru Ma'azu Faru
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/111 Your Ref: _____ Date: 9th September, 2022

**FINANCE DIRECTOR'S REPORT TO THE COUNCIL MEMBERS
OF MARADUN LOCAL GOVERNMENT**

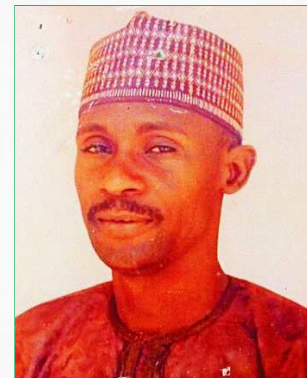
We have prepared the Local Government Accounts, together with accompanying schedules as set out on page 6-34 for the year ended 31st December, 2021 under Historical Cost Convention and in accordance with International Public Sector Accounting Standard (IPSAS CASH).

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, 2021.

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/170

20th September, 2022

AUDITOR'S GENERAL CERTIFICATION
MARADUN LOCAL GOVERNMENT ACCOUNTS

We have audited the 2021 Accounts of Maradun Local Government Council set out on page 6-34 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, 2021 and of its surplus of income over expenditure and cash flow statement for the year ended on that date.



Aminu Mammaga CPA/ACCA/ACCrFA
Acting 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, 2021

ANNUAL BUDGET 2021 ₦	NOTES	ACTUAL 2021 ₦	ACTUAL 2020 ₦
CashFlows from Operating Activities:			
Receipts:			
1,641,314,610	1	1,443,344,348	1,423,303,709
503,651,050		736,744,738	531,240,173
-		-	-
-	2	166,822,492	171,673,616
-	3	-	17,454,401
-	4	41,890,562	71,220,787
2,144,965,660		2,388,802,140	2,214,892,686
Independent Revenue (IGR)			
-	5	-	-
-	5	9,631,600	16,751,451
13,210,420	5	3,646,250	4,453,301
-	5	9,819,300	-
-	5	-	-
20,683,310	5	4,341,250	11,794,050
1,580,000	5	2,019,600	5,700,250
14,680,000	5	-	-
22,267,880	5	11,104,000	12,378,570
2,480,790	5	-	-
1,564,760	5	191,000	-
-	5	-	-
1,132,450	5	-	-
2,857,330	5	-	-
-	5	-	-
80,456,940		40,753,000	51,077,622
Other Revenue Sources of the L/Govt.			
2,225,422,600		2,429,555,140	2,265,970,308
Total Receipts			

Director Finance and Supply



MARADUN LOCAL GOVERNMENT

ANNUAL BUDGET 2021 ₦		NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
	Payments:			
226,036,530	Personnel Costs (Incl.Salaries on CRF Charges):	6	213,810,167	235,160,087
453,300,000	Overhead Charges:	7	394,489,548	625,237,959
846,714,300	Consolidated Revenue Fund Charges	8	492,896,423	483,378,872
161,271,130	CRF Charges- Public debt charges	9	150,093,497	235,857,406
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	73,867,650	99,395,563
	Transfers to Others	11	9,215,924	31,938,574
1,687,321,960	Total Payments		1,334,373,209	1,710,968,462
538,100,640	Net Cash Flow from Operating Activities		1,095,181,932	555,001,846
	CashFlows from Investment Activities:			
130,000,000	Capital Expenditure: Administrative Sector:	12	97,722,219	793,638,823
800,000,000	Capital Expenditure: Economic Sector:	12	30,056,760	856,137,679
308,100,640	Capital Expenditure: Social Service Sector:	12	40,139,932	689,505,582
	Capital Expenditure: Funded from Aids and Grants:			
1,238,100,640	Net Cash Flow from Investment Activities:		167,918,912	2,339,282,084
	CashFlows from Financing Activities:			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	139,635,206	2,142,857,143
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shortterm Loan)	13	27,927,041	71,428,571
- 300,000,000	Repayment of External Loans (Including Servicing)	-	1,081,075,208	439,379,547
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction	-	55,182,325	26,508,334
	Repayment of Loans from Other Funds			
700,000,000	Net Cash Flows from Financing Activities:	-	968,695,286	1,748,397,833

Director Finance and Supply



MARADUN LOCAL GOVERNMENT

ANNUAL
BUDGET 2021
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NOTE

ACTUAL
2021
₦

ACTUAL
2020
₦

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	-	41,432,266	-	35,882,405
Cash & Its Equivalent as at 1st January		121,692,178		157,574,583
- Cash & Its Equivalent as at 31st December		80,259,912		121,692,178

Director Finance and Supply



MARADUN LOCAL GOVERNMENT

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2021

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
ASSETS:-			
Liquid Assets:-			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	4,705,630	326,809
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	75,554,282	121,365,369
TOTAL LIQUID ASSETS		80,259,912	121,692,178
Investments and Other Cash Assets:			
Local Government Investments	16	109,350,661	109,350,661
Imprest			
Advances	17	12,829,938	12,829,938
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		122,180,599	122,180,599
TOTAL ASSETS		202,440,511	243,872,777


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MARADUN LOCAL GOVERNMENT

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund	18	80,259,912	121,692,178
Capital Development Fund			
Trust & Other Public Funds		46,626,318	815,231
<u>TOTAL PUBLIC FUNDS</u>		126,886,229	122,507,408
<u>EXTERNAL AND INTERNAL LOANS</u>			
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			
<u>TOTAL EXTERNAL AND INTERNAL LOANS</u>		-	-
<u>OTHER LIABILITIES</u>			
Deposits:-	19	75,554,282	121,365,369
<u>TOTAL LIABILITIES</u>		202,440,511	243,872,777


Director Finance and Supply



MARADUN LOCAL GOVERNMENT

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2021

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	VARIANCE ON FINAL BUDGET 2021 %
157,574,583	Opening Balance:	121,692,178				
	ADD: REVENUE					
1,423,303,709	Statutory Allocation	1,443,344,348	1,641,314,610	1,641,314,610		57
531,240,173	Value Added Tax Allocation	736,744,738	503,651,050	503,651,050		29
	Excess Paris Club Refund		-	-		-
171,673,616	Other Receipts	166,822,492	-	-		7
17,454,401	Transfer from other Government Agencies	-	-	-		-
71,220,787	Other Transfers	41,890,562	-	-		2
2,372,467,268	Sub-Total-Statutory Allocation	2,510,494,318	2,144,965,660	2,144,965,660	-	95
	Independent Revenue (IGR)					
	- Direct Taxes	-	-	-		-
16,751,451	Rates	9,631,600	-	-		24
4,453,301	Licences	3,646,250	13,210,420	13,210,420		9
	- Mining Rents	9,819,300	-	-		24
	- Royalties	-	-	-		-
11,794,050	Fees	4,341,250	20,683,310	20,683,310		11
5,700,250	Fines	2,019,600	1,580,000	1,580,000		5
	- Sales	-	14,680,000	14,680,000		-
12,378,570	Earnings	11,104,000	22,267,880	22,267,880		27
	- Sales/Rent of Government Buildings	-	2,480,790	2,480,790		-
	- Sales/Rent on Lands and Others	191,000	1,564,760	1,564,760		0
	- Repayments- General	-	-	-		-
	- Investment income	-	1,132,450	1,132,450		-
	- Interest Earned	-	2,857,330	2,857,330		-
	- Re-Imbursement/Miscellaneous Receipt	-	-	-		-
51,077,622	Sub-Total-Independent Revenue	40,753,000	80,456,940	80,456,940	-	100
	Other Revenue Sources of the L/Govt.					
2,423,544,890	TOTAL REVENUE	2,551,247,318	2,225,422,600	2,225,422,600	-	100


 Director Finance and Supply



MARADUN LOCAL GOVERNMENT

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	VARIANCE ON FINAL BUDGET %
LESS: EXPENDITURE						
235,160,087	Personnel Costs (Incl.Salaries on CRF Charges): 6	213,810,167	226,036,530	226,036,530		95
625,237,959	Overhead Charges: 7	394,489,548	453,300,000	453,300,000		87
483,378,872	Consolidated Revenue Fund Charges 8	492,896,423	846,714,300	846,714,300		58
235,857,406	CRF Charges- Public debt charges 9	150,093,497	161,271,130	161,271,130		93
	Subvention to Parastatals					
99,395,563	Other Transfers to Government Agencies 10	73,867,650	-			
31,938,574	Transfers to Others 11	9,215,924	-			
OTHER RECURRENT PAYMENTS/EXPENDITURE:						
439,379,547	Repayments:External Loans: LGC	1,081,075,208	300,000,000	300,000,000		360
26,508,334	Repayments:LGC Bonds &Treasury Bonds/FAAC Deduction	55,182,325				
	Repayments:Nigerian Treasury Bills (NTB)					
	Repayments:Development Loan Stock					
	Repayments:Other Internal Loans(Promissory Notes)					
	Repayments:Internal Loans from Other Funds					
2,176,856,343	TOTAL EXPENDITURE:	2,470,630,742	1,987,321,960	1,987,321,960	-	124
246,688,548	OPERATING BALANCE:	80,616,577	238,100,640	238,100,640	-	34
APPROPRIATIONS/TRANSFERS:						
2,339,282,084	Transfer to Capital Development Funds:	167,918,912	1,238,100,640	1,238,100,640		14
2,339,282,084	Closing Balance:	167,918,912	1,238,100,640	1,238,100,640	-	14

Director Finance and Supply



MARADUN LOCAL GOVERNMENT

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2021

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	PERF. ON TOTAL %
	Opening Balance:					
246,688,548	Transfer from Consolidated Revenue Fund: Aid and Grants	80,616,577	238,100,640	238,100,640	-	34
2,214,285,714	External Loans: LGC LGC Bonds & Treasury Bonds Nigerian Treasury Bills (NTB) Development Loan Stock Other Internal Loans (Promissory Notes) Internal Loans from Other Funds	167,562,247	1,000,000,000	1,000,000,000		17
2,460,974,262	TOTAL REVENUE AVAILABLE:	248,178,823	1,238,100,640	1,238,100,640	-	51
	LESS: CAPITAL EXPENDITURE:					
793,638,823	Capital Expenditure: Administrative Sector:	97,722,219	130,000,000	130,000,000		75
856,137,679	Capital Expenditure: Economic Sector:	30,056,760	800,000,000	800,000,000		4
689,505,582	Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants:	40,139,932	308,100,640	308,100,640		13
2,339,282,084	TOTAL CAPITAL EXPENDITURE	167,918,912	1,238,100,640	1,238,100,640	-	92
121,692,178	CLOSING BALANCE	80,259,912	-	-	-	

Director Finance and Supply



MARADUN LOCAL GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2021

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
	- Statutory Allocation	1,443,344,348	1,423,303,709	1,641,314,610	- 197,970,262
	- Excess Crude Oil				-
		1,443,344,348	1,423,303,709	1,641,314,610	- 197,970,262
2	OTHER RECEIPTS				
	- Share of Exchange Gains Difference	20,100,791	43,566,702		20,100,791
	- Share of Forex Equalization	3,936,040	18,019,269		3,936,040
	- Share of Excess Bank Charges Recovered	1,770,497	1,123,265		1,770,497
	- Share of Ecology Funds	39,955,524			39,955,524
	- Distribution of Non-oil Excess Account	91,923,239	32,930,621		91,923,239
	- Share of Solid Minerals	1,984,346	2,287,665		1,984,346
	- Distribution of FAAC Deduction	7,152,055			7,152,055
	- Distribution of ₦103 Billion for the month		30,760,949		-
	- Distribution of Stabilization Funds		5,917,559		-
	- Distribution of FGN Intervention Funds		37,067,587		-
		166,822,492	171,673,616	-	166,822,492
3	TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	- Advert Revenue Account MLGCA	-	17,454,401		-
		-	17,454,401	-	-
4	OTHER TRANSFERS				
	- Breed Seeds Nigeria Limited	6,981,760			6,981,760
	- Masak Global Concept	34,908,801			34,908,801
	- Transfer from Fidelity Bank PLC		3,928,571		-
	- Augmentation of Deficit (MLGA Development Saving)		-		-
	- Home Vestor Concept Ltd		34,908,801		-
	- Multi Plus Investment Ltd		26,879,777		-
	- Ekpemi International Investment		1,603,682		-
	- Lashfeez Nig. Ltd		3,899,955		-
		41,890,562	71,220,787	-	41,890,562

Director Finance and Supply



MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
5	INDEPENDENT REVENUE (IGR)				
	- Direct Taxes	-	-	-	-
	- Rates	9,631,600	16,751,451	-	9,631,600
	- Licences	3,646,250	4,453,301	13,210,420	9,564,170
	- Mining Rents	9,819,300	-	-	9,819,300
	- Royalties	-	-	-	-
	- Fees	4,341,250	11,794,050	20,683,310	16,342,060
	- Fines	2,019,600	5,700,250	1,580,000	439,600
	- Sales	-	-	14,680,000	14,680,000
	- Earnings	11,104,000	12,378,570	22,267,880	11,163,880
	- Sales/Rent of Government Buildings	-	-	2,480,790	2,480,790
	- Sales/Rent on Lands and Others	191,000	-	1,564,760	1,373,760
	- Repayments- General	-	-	-	-
	- Investment income	-	-	1,132,450	1,132,450
	- Interest Earned	-	-	2,857,330	2,857,330
	- Re-Imbursement/Miscellaneous Receipt	-	-	-	-
		40,753,000	51,077,622	80,456,940	39,703,940
6	PERSONNEL COST				
	- Office of the Chairman	5,328,655	6,856,433	7,207,040	1,878,385
	- Office of the Vice Chairman	600,000	2,468,595	4,398,970	3,798,970
	- Adviser/Assistant to the Chairman/V. Chairman	35,395,611	-	-	35,395,611
	- Office of the Secretary	3,300,919	2,894,584	3,874,870	573,951
	- The Council	-	19,992,887	36,348,600	36,348,600
	- Personnel Management	-	40,702,153	54,146,320	54,146,320
	- Agric and Natural Resources	52,477,097	17,691,371	22,406,690	30,070,407
	- Finance & Supply	18,646,456	17,148,543	22,155,480	3,509,024
	- Planning, Research & Statistics	18,714,549	-	6,839,530	11,875,019
	- Works & Housing	-	18,174,274	20,342,520	20,342,520
	- Primary Health Care Services	11,653,214	58,427,817	-	11,653,214
	- Traditional Offices	38,569,172	28,420,480	17,292,000	21,277,172
	- Social & Community Development	5,143,486	22,382,949	31,024,510	25,881,024
	- Local Government Leave Grand	23,981,008	-	-	23,981,008
		213,810,167	235,160,087	226,036,530	12,226,363

Director Finance and Supply



MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
7	OVERHEAD COST				
	- Office of the Chairman	33,176,792	31,570,000	35,900,000	2,723,208
	- Office of the Vice Chairman	6,808,100	5,000,000	21,900,000	15,091,900
	- Adviser/Assistant to the Chairman/V. Chairman	-	-	-	-
	- Office of the Secretary	6,499,522	10,550,000	20,700,000	14,200,478
	- Internal Audit	-	-	-	-
	- The Council	16,018,561	33,640,000	40,000,000	23,981,439
	- Personnel Management	80,191,408	92,348,643	66,500,000	- 13,691,408
	- Agric and Natural Resources	5,455,912	24,936,000	26,000,000	20,544,088
	- Finance & Supply	24,232,267	35,305,081	53,000,000	28,767,733
	- Planning, Research & Statistics	-	-	15,000,000	-
	- Works & Housing	6,511,327	18,395,000	27,800,000	21,288,673
	- Primary Health Care Services	14,924,071	39,725,000	-	- 14,924,071
	- Traditional Offices	786,937	-	-	- 786,937
	- Social & Community Development	199,884,652	333,768,234	146,500,000	- 53,384,652
	- Miscellaneous	-	-	-	-
		394,489,548	625,237,959	453,300,000	43,810,452
8	CONSOLIDATED REVENUE FUND CHARGES				
	- Primary School Teachers Salary	239,841,158	259,674,690	279,797,440	39,956,282
	- Training Fund	8,579,941	12,551,084	20,543,000	11,963,059
	- Contribution to Emirate Council	50,411,794	66,232,285	48,000,000	- 2,411,794
	- Contribution to Pension Funds	85,714,286	85,714,286	71,690,000	- 14,024,286
	- Common Services	28,039,988	27,935,908	23,453,790	- 4,586,198
	- Agency for Mass Education Salary	31,270,620	31,270,620	53,230,070	21,959,450
	- Primary Health Care Staff Salary	49,038,636	-	350,000,000	300,961,364
		492,896,423	483,378,872	846,714,300	353,817,877

Director Finance and Supply



MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
9	CRF CHARGES- PUBLIC DEBT CHARGES				
	- Short Term Borrowings	107,343,135	73,221,680	21,870,100	- 85,473,035
	- Withholding Tax	2,108,505	36,125,956	43,292,700	41,184,195
	- Value Added Tax (V.A.T FIRS)	2,108,505	36,125,956	29,244,840	27,136,335
	- Others/Taxes	1,054,253	27,461,998	18,563,070	17,508,817
	- Pay as You Earn (PAYE)	16,693,028	27,667,315	48,300,420	31,607,392
	- Water Rate	3,114,300	3,826,400		- 3,114,300
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme				-
	- Union Dues	4,769,057	6,794,236		- 4,769,057
	- Party Contributory Scheme	4,099,475			- 4,099,475
	- Housing Funds (NHF)	2,926,406	3,420,639		- 2,926,406
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	5,876,833	21,213,227		- 5,876,833
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		150,093,497	235,857,406	161,271,130	11,177,633
10	OTHER TRANSFERS TO GOVERNMENT AGENCIES				
	- Zamfara Secretary to State Government (H.A.D)	12,008,628			- 12,008,628
	- Ministry of Security and Home Affairs	34,256,007			- 34,256,007
	- Zamfara State Universal Basic Education (U.B.E)	2,216,988			- 2,216,988
	- Federal Inland Revenue Service (V.A.T)	1,745,440	7,001,735		- 1,745,440
	- Federal Inland Revenue Service (W.H.T)	1,745,440	7,001,735		- 1,745,440
	- Zamfara State Internal Revenue Service (I.R.S)	3,490,880			- 3,490,880
	- Zamfara State Zakkat & Endowment Board	767,994	6,981,760		- 767,994
	- Zamfara State Ministry of Justice	2,623,463			- 2,623,463
	- Zamfara State Local Government Service Commission	349,088			- 349,088
	- Permanent Secretary (MLGA)	14,663,723	6,981,760		- 14,663,723
	- Zamfara State Accountant General FAAC Account		71,428,571		-
		73,867,650	99,395,563	-	73,867,650

Director Finance and Supply



MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
11	TRANSFERS TO OTHERS:				
	- KC Group	1,396,352		-	1,396,352
	- Algon	5,864,679		-	5,864,679
	- LG Secretaries Forum	977,446		-	977,446
	- LG Director Administration Forum	977,446		-	977,446
	- Multi Plus Investment		9,626,256		-
	- Tsaure Abba Gen.		3,208,752		-
	- Syndicate Construction & Commercial Ltd		19,103,566		-
		9,215,924	31,938,574	-	9,215,924
12	CAPITAL EXPENDITURE				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	79,541,937	653,043,257	100,000,000	20,458,063
	- Construction/Provision of Fixed Assets	15,797,563	133,817,586	30,000,000	14,202,437
	- Rehabilitation/Repairs of Fixed Assets	2,382,719	6,777,981	-	2,382,719
	- Preservation of Environment	-	-	-	-
		97,722,219	793,638,823	130,000,000	32,277,781
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	488,723	2,000,000	15,000,000	14,511,277
	- Construction/Provision of Fixed Assets	28,455,878	849,502,322	765,000,000	736,544,122
	- Rehabilitation/Repairs of Fixed Assets	1,112,160	4,635,357	10,000,000	8,887,840
	- Preservation of Environment	-	-	10,000,000	10,000,000
		30,056,760	856,137,679	800,000,000	769,943,240
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	69,818	202,860,103	10,000,000	9,930,182
	- Construction/Provision of Fixed Assets	25,339,011	481,570,307	260,000,000	234,660,989
	- Rehabilitation/Repairs of Fixed Assets	14,731,103	5,075,171	38,100,640	23,369,537
	- Preservation of Environment	-	-	-	-
		40,139,932	689,505,582	308,100,640	267,960,708
	TOTAL CAPITAL EXPENDITURE BY SECTOR	167,918,912	2,339,282,084	1,238,100,640	1,070,181,728

Director Finance and Supply



MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
13	PROCEEDS FROM LOANS/OTHER BORROWINGS				
	- Commercial Banks Loans (U.B.A Contract Finance Loan)	139,635,206	2,142,857,143	1,000,000,000	860,364,794
	- Commercial Banks Loans (U.B.A Shorterm Loan)	27,927,041	71,428,571		
		167,562,247	2,214,285,714	1,000,000,000	860,364,794
14	OTHER BANKS OF THE TREASURY				
	- First Bank PLC	7,851	125,440		
	- UBA PLC	4,694,407	7,911		
	- Fidelity Bank PLC	3,372	193,458		
		4,705,630	326,809		
15	CASH HELD BY DEPARTMENT & AGENCIES				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	17,615	-	34,928,490	
	ii. Fidelity Bank PLC	202		207	
		17,817	-	34,928,283	
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	140,568		4,155,742	
	ii. U.B.A PLC II			2,048,462	
	iii. Fidelity Bank PLC	4,023		277	
		144,591	6,204,481		

Director Finance and Supply



MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
15	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	17,875,127	3,827,136		
	ii. Heritage Bank PLC	21,185	1,103,368		
	iii. Fidelity Bank PLC	354	354		
		17,896,666	4,930,858		
	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	2,726	2,726		
	ii. U.B.A II Bank PLC	220,156	40,328,692		
	iii. Sterling Bank PLC	12,893	362,023		
	iv. Access Bank PLC	-	673		
	v. Zenith Bank PLC	1,268,455			
		1,504,230	40,694,114		
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	55,990,978	104,464,199		
		55,990,978	104,464,199		
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	75,554,282	121,365,369		
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		
		109,350,661	109,350,661		

Director Finance and Supply



MARADUN LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
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	121,692,178	157,574,583		
	- Revenue	2,597,117,387	4,480,256,022		
		2,718,809,565	4,637,830,605		
	- Less				
	- Expenditure	2,638,549,653	4,516,138,427		
	- Closing Balance	80,259,912	121,692,178		
19	DEPOSITS				
	- Cash at Hand with MLGCA (JAAC 1)	17,817	34,928,283		
	- Cash at Hand with MLGCA (Salary)	144,591	6,204,481		
	- Cash at Hand with MLGCA (Dev. Saving)	17,896,666	4,930,858		
	- Cash at Hand with MLGCA (Advert Revenue Account)	1,504,230	40,694,114		
	- Cash at Hand with MLGCA (Contract Finance Loan)	55,990,978	104,464,199		
		75,554,282	121,365,369		

Director Finance and Supply



ZAMFARA STATE OF NIGERIA
MARADUN LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



TALATA MAFARA BRANCH

Along Gusau- Sokoto Road, Pmb 1027, Zamfara, Zamfara, Nigeria.
Telephone: 08036082509
Website: www.firstbanknigeria.com

Feb 24, 2022

Office of the Executive Chairman,
Maradun Local Government Council,
Zamfara State.

Dear Sir,

RE: CERTIFICATE OF BALANCE ON THE ACCOUNT 2007432701

We write to confirm account balance of our customer 2007432701 -MARADUN LOCAL GOVERNMENT REV. A/C as at 31st December 2021 as follows:

Opening Balance: N 7,850.91
Closing Balance: N 7,850.91

Yours faithfully,
For: **First Bank of Nigeria Ltd**

Relationship Manager

Business Manager



First Bank of Nigeria Ltd - RC 6260 | An FBN Holdings Company LHM/0520





ZAMFARA STATE OF NIGERIA
MARADUN LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



No1, Govt House Road,
Gusau, Zamfara state.
30/03/2022

The Chairman,
Maradun LGA,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON MARADUN LOCAL GOVT
SPECIAL PROJECT A/C 1005062039

We write to confirm that MARADUN LOCAL GOVT SPECIAL PROJECT with account number 1005062039 had the sum Four Million Six Hundred and Ninety-Four Thousand Four Hundred and Seven Naira Eight Kobo Only. (-N-4,694,407.08 Cr) as at 31th Dec 2021.

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

HAFEEES IBRAHEEM
Authorized Signatory

ABDUSALAM SANI
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, Caroline Anyanwu.

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, 2021

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RC: 103022



February 28, 2022

The Chairman,
Maradun Local Govt. Council,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE- MARADUN LOCAL GOVT COUNCIL
(5680000701)

We write to confirm that account number 5680000701 belonging to Maradun Local Government Council Account had the sum of Three thousand Three hundred and Seventy-Two naira, Forty-Three kobo only (N3,372.43) as at December 31 2021.

This information is given in strict confidence for the purpose of Balance Enquiry only.

Thank you for your usual co-operation.

Yours faithfully,

Yours faithfully,
For: **FIDELITY BANK PLC**

Authorized Signatory

Authorized Signatory

www.fidelitybank.ng

Fidelity Bank Plc
12, Government House Road, Gusau,
Zamfara State, Nigeria.
Swift: FIDTNGLA
+234 0(1)4485252
info@fidelitybank.ng

Mr. Mustafa **Chiko-Obi** (Chairman), Pastor Kings C. **Akuma** (Non-Executive Director), Mr. Chidi B. **Agbapu** (Non-Executive Director), Alhaji Mohammed I. **Inuwa** (Independent Non-Executive Director), Engr. Henry I. **Obin** (Independent Non-Executive Director), Mrs. Amaka T. **Omwohulu** (Non-Executive Director), Mr. Nelson C. **Nwike** (Non-Executive Director), Mr. Chinedu E. **Okoko** (Non-Executive Director), Mrs. Nneka C. **Onyeali-Ikeje** (Managing Director/CEO), Mr. Obaro **Odegha** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Ken **Opara** (Executive Director)

<https://docs.google.com/document/d/1y7UZJESi7SerPjrr2ASk4i9UxctRo7ISWjjs8B8sF9g/edit>

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ZAMFARA STATE OF NIGERIA
MARADUN LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



No1 Govt House Road,
Gusau, Zamfara state.
23rd August, 2022

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

Dear Sir,

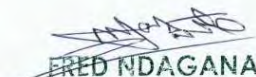
CERTIFICATE OF BALANCE ON ACCOUNT 1015967533

We write to confirm that MIN FOR LOCAL GOVT ACCOUNT--JAAC 1
1015967533 had the sum (252,295.60) at 31st December, 2021.

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


FRED NDAGANA
Authorized Signatory


ASMAU 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),
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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, 2021

RC: 103022

Property of Fidelity Bank Plc: Do Not Share



August 19, 2022
 The Director, Finance & Supply,
 Ministry for Local Government Affairs,
 Gusau, Zamfara State.



CERTIFICATE OF BALANCE – JAAC – ZAMFARA STATE JOINT LOCAL GOVERNMENT ACCOUNT (5670000027)

We write to confirm that account number 5670000027 belonging to Zamfara State Local Govt Joint -Account had the sum of Two Thousand, Eight Hundred and Ninety Three Naira, Eighty Seven kobo only (N2,893.87) as at December 31 2021.

This information is given in strict confidence for the purpose of Balance Enquiry only.

Thank you for your usual co-operation.

Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

Property of Fidelity Bank Plc: Do not share without the express permission of Fidelity Bank www.fidelitybank.ng

Fidelity Bank Plc
 12, Government House Road, Gusau,
 Zamfara State, Nigeria.
 Swift: FIDTNGLA
 +234 0(1)4485252
 info@fidelitybank.ng

Mr. Mustafa **Chike-Obi** (Chairman), Pastor Kings C. **Akuma** (Non-Executive Director), Mr. Chidi B. **Agbapu** (Non-Executive Director), Alhaji Mohammed I. **Inuwa** (Independent Non-Executive Director), Engr. Henry I. **Obih** (Independent Non-Executive Director), Mrs. Amaka T. **Onwughalu** (Non-Executive Director), Mr. Nelson C. **Nweke** (Non-Executive Director), Mr. Chinedu E. **Okeke** (Non-Executive Director), Mrs. Nneka C. **Onyeali-Ikpe** (Managing Director/CEO), Mr. Obaro **Odeghe** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Ken **Opara** (Executive Director)



ZAMFARA STATE OF NIGERIA
MARADUN LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



No1 Govt House Road,
Gusau, Zamfara state.
25th August, 2022

The Director Finance,
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 (2,013,357.34Cr) at 31st December, 2021.

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


FRED NDAGANA
Authorized Signatory


ASMAU 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, 2021

RC: 103022

Property of Fidelity Bank Plc: Do Not Share



August 19, 2022
 The Director, Finance & Supply,
 Ministry for Local Government Affairs,
 Gusau, Zamfara State.



CERTIFICATE OF BALANCE – JAAC – ZAMFARA STATE LOCAL GOVERNMENT SALARY ACCOUNT (5680000842)

We write to confirm that account number 5680000842 belonging to Zamfara State Local Govt Joint -Account had the sum of Fifty Seven Thousand, Six Hundred and Twenty Five Naira, Thirty Eight Kobo only (N57, 625. 38) as at December 31 2021.

This information is given in strict confidence for the purpose of Balance Enquiry only.

Thank you for your usual co-operation.
 Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

Property of Fidelity Bank Plc: Do not share without the express permission of Fidelity Bank www.fidelitybank.ng

Fidelity Bank Plc
 12, Government House Road, Gusau,
 Zamfara State, Nigeria.
 Swift: FIDTNGLA
 +234 0(1)4485252
 info@fidelitybank.ng

Mr. Mustafa **Chike-Obi** (Chairman), Pastor Kings C. **Aluma** (Non-Executive Director), Mr. Chidi B. **Agbapu** (Non-Executive Director), Alhaji Mohammed I. **Inuwa** (Independent Non-Executive Director), Engr. Henry I. **Obih** (Independent Non-Executive Director), Mrs. Amaka T. **Onwughalu** (Non-Executive Director), Mr. Nelson C. **Nweke** (Non-Executive Director), Mr. Chinedu E. **Okeke** (Non-Executive Director), Mrs. Nneka C. **Onyeali-Ikpe** (Managing Director/CEO), Mr. Obaro **Odegho** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Ken **Opara** (Executive Director)



ZAMFARA STATE OF NIGERIA
MARADUN LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



No1 Govt House Road,
Gusau, Zamfara state.
23rd August, 2022

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

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1019185166

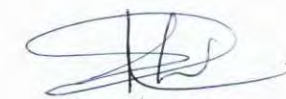
We write to confirm that MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCT **1019185166** had the sum (256,026,079.66) at 31st December, 2021.

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


FRED NDAGANA
Authorized Signatory


ASMAU 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, Chigbo 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, 2021



The Manager,
Heritage Bank Plc.
Zamfara State.
August 18, 2022.

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 N303,427.02 at December 31, 2022.

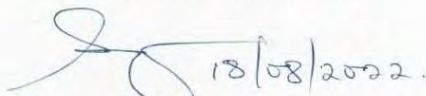
At the request of our client, we hereby confirm his Certificate of balance as appended below for your further action.

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
info@hbng.com

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



ZAMFARA STATE OF NIGERIA
MARADUN LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021

RC: 103022

Property of Fidelity Bank Plc: Do Not Share



August 19, 2022
 The Director, Finance & Supply,
 Ministry for Local Government Affairs,
 Gusau, Zamfara State.



CERTIFICATE OF BALANCE - JAAC - ZAMFARA STATE LOCAL GOVERNMENT SALARY ACCOUNT (5030029547)

We write to confirm that account number 5030029547 belonging to Zamfara State Development Project Saving Account JAAC had the sum of Five Thousand, Seventy-One Naira Ninety-Two Kobo Only (N5,071.92) as at December 31 2021.

This information is given in strict confidence for the purpose of Balance Enquiry only.

Thank you for your usual co-operation.

Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

Property of Fidelity Bank Plc: Do not share without the express permission of Fidelity Bank www.fidelitybank.ng

Fidelity Bank Plc
 12, Government House Road, Gusau,
 Zamfara State, Nigeria.
 Swift: FIDTNGLA
 +234 0(1)4485252
 info@fidelitybank.ng

Mr. Mustafa **Chike-Obi** (Chairman), Pastor Kings C. **Akuma** (Non-Executive Director), Mr. Chidi B. **Agbapu** (Non-Executive Director), Alhaji Mohammed I. **Inuwa** (Independent Non-Executive Director), Engr. Henry I. **Obili** (Independent Non-Executive Director), Mrs. Amaka T. **Onwughalu** (Non-Executive Director), Mr. Nelson C. **Nweke** (Non-Executive Director), Mr. Chinedu E. **Okeke** (Non-Executive Director), Mrs. Nneka C. **Onyeali-Ikpe** (Managing Director/CEO), Mr. Obaro **Odegho** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Ken **Opara** (Executive Director)



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For the Year Ended 31st December, 2021



No1 Govt House Road,
Gusau, Zamfara state.
22nd August, 2022

The Director Finance,
ADVERT REVENUE ACCOUNT MINISTRY OF LOCAL GOVT AND
CHIEFTANCY
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1016293903

We write to confirm that ADVERT REVENUE ACCOUNT MINISTRY OF
LOCAL GOVT AND CHIEFTANCY **1016293903** had the sum (39,044.15
Cr) at 31st December, 2021 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


FRED NDAGANA
Authorized Signatory


ASMAU 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

Tin: 01126011 - 0001



ZAMFARA STATE OF NIGERIA
MARADUN LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
For the Year Ended 31st December, 2021



30TH August, 2022

The Director Finance,
Ministry For Local Govt. Affairs,
Gusau.

Sir,

CERTIFICATE OF BANK BALANCE ON ACCOUNT 0021892315

We hereby confirm that the balance on account 0021892315-{MIN. FOR LOCAL GOVT AND CHIE. AFF} as at 31/12/2021 is N184,660.10 (One Hundred And Eighty Four Thousand, Six Hundred And Sixty Naira, Ten Kobo) only.

Thank you.

Yours faithfully

For: STERLING BANK

Yahaya Shehu
AUTHORISED SIGNATORY

Ibrahim Sabo
AUTHORISED SIGNATORY

Board of Directors

Chairman
Mr. Asue Ighodalo
MD/CEO
Mr. Abubakar Suleiman

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

Non-Executive Directors
Mr. Ankala Prasad (Indian)
Mr. Olaitan Kajero
Mrs. Tairat Tijani
Mr. Michael Jituboh
Mrs. Folasade Kilaso
Mr. Paritosh Tripathi (Indian)

Independent Directors
Dr. (Mrs.) Omolara-Akanji
Mr. Michael Ajukwu

Sterling Bank Plc. (RC No 2392)

Head Office: 20 Marina, Lagos.
TEL: 01-700 3270
sterling.ng



ZAMFARA STATE OF NIGERIA
MARADUN LOCAL GOVERNMENT
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For the Year Ended 31st December, 2021

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: 31/08/2022

CERTIFICATE OF BALANCE

ACCOUNT NAME: ZAMFARA STATE MINISTRY FOR LOCAL
GOVERNMENT AFFAIRS

ACCOUNT NUMBER 1012848206

MONTH DECEMBER

CLEARED BALANCE N 18,168,132.27

UNCLEARED BALANCE N 0.00 AS AT 31ST DECEMBER 2021

BALANCE (CLEARED+UNCLEARED) N 18,168,132.27 AS AT 31ST DECEMBER 2021


MANSUR BUSARI
Head of Operations


SALMAN HARUNA
Branch Head

THE BOARD

Chairman: Jim Ovia, **CON Group Managing Director/CEO:** Ebenezer Onyeagwu | **Deputy Managing Director:** Adaora Umeoji.
Executive Directors: Umar Shuaib Ahmed | Temitope Fasoranti | Dennis Olisa | Henry Oroh | Mrs. Adobi Stella Nwapa | Mr. Anthony Akindele Ogunranti
Non-Executives: Mr. Gabriel Ukpeh | Engr. Mustafa Bello | Dr. Al-Mujtaba Abubakar | Omobola Ibidapo-Obe Ogunfowora (PhD)
Mr. Peter Olatunde Bamkole | Mr. Chuks Emma Okoh