



**ZAMFARA STATE OF NIGERIA**  
**MARU 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*



**MARU LOCAL GOVERNMENT ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

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**ZAMFARA STATE OF NIGERIA  
MARU LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*

**MARU LOCAL GOVERNMENT COUNCIL  
ZAMFARA STATE - NIGERIA**



**Address:**

Maru Local Govt., Secretariate  
Along Sokoto Gusau Road,  
Zamfara State

Our Ref: MRR/AA/VOL.II/41 Your Ref: \_\_\_\_\_ Date: 9<sup>th</sup> 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 Maru Local Government as at 31<sup>st</sup> December, 2021 are hereby recommended for public use.

  
**Hon. Salisu Isah**  
Sole Administrator.

*All Correspondence to be address to the office of th Executive Chairman*



**ZAMFARA STATE OF NIGERIA  
MARU LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*

**MARU LOCAL GOVERNMENT COUNCIL  
ZAMFARA STATE - NIGERIA**



**Address:**

Maru Local Govt., Secretariate  
Along Sokoto Gusau Road,  
Zamfara State

Our Ref: MRR/AA/VOL.II/40 Your Ref: \_\_\_\_\_ Date: 9<sup>th</sup> September, 2022

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

We have prepared the Local Government Accounts, together with accompanying schedules as set out on page 6-34 for the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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.

.....  
**Alh. Sani Bello**  
Director Finance & Supply



*All Correspondence to be address to the office of th Executive Chairman*



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

LGA/AA/VOL.II/171

20<sup>th</sup> September, 2022

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

We have audited the 2021 Accounts of Maru 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 Maru Local Government of Zamfara State for the year ended and the financial position as at 31<sup>st</sup> 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.



## MARU LOCAL GOVERNMENT

### CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2021

ANNUAL BUDGET 2021 ₦		NOTES	ACTUAL 2021 ₦	ACTUAL 2020 ₦
	<b>CashFlows from Operating Activities:</b>			
	<b>Receipts:</b>			
2,165,480,650	Statutory Allocation	1	1,907,235,595	1,878,644,821
582,766,390	Value Added Tax (VAT)		852,616,514	614,612,992
	- Excess Paris Club Refund		-	-
	- Other Receipts	2	217,904,011	226,595,172
	Transfer from other Government Agencies	3	-	23,038,385
	Other Transfers	4	55,292,125	92,748,808
<b>2,748,247,040</b>	<b>Sub-Total- Statutory Allocation</b>		<b>3,033,048,245</b>	<b>2,835,640,179</b>
	<b>Independent Revenue (IGR)</b>			
	- Direct Taxes	5	-	-
3,589,900	Rates	5	6,378,270	6,773,380
23,408,140	Licences	5	2,981,300	3,480,620
	- Mining Rents	5	10,423,220	-
	- Royalties	5	-	-
15,923,380	Fees	5	6,380,180	6,764,961
	- Fines	5	-	-
2,758,670	Sales	5	-	-
9,303,050	Earnings	5	10,044,860	12,122,426
	- Sales/Rent of Government Buildings	5	-	-
	- Sales/Rent on Lands and Others	5	5,165,340	10,735,425
	- Repayments- General	5	-	-
	- Investment income	5	-	-
	- Interest Earned	5	2,776,101	272,620
	- Re-Imbursement/Miscellaneous Receipt	5	-	-
<b>54,983,140</b>	<b>Sub-Total-Independent Revenue</b>		<b>44,149,271</b>	<b>40,149,432</b>
	Other Revenue Sources of the L/Govt.			
<b>2,803,230,180</b>	<b>Total Receipts</b>		<b>3,077,197,515</b>	<b>2,875,789,611</b>

Director Finance and Supply



## MARU LOCAL GOVERNMENT

ANNUAL BUDGET 2021 ₦		NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
	<b>Payments:</b>			
358,654,640	Personnel Costs (Incl.Salaries on CRF Charges):	6	354,261,615	385,773,548
474,000,000	Overhead Charges:	7	446,661,643	460,334,984
1,073,590,310	Consolidated Revenue Fund Charges	8	658,316,998	631,255,174
190,161,510	CRF Charges- Public debt charges	9	182,523,773	269,100,422
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	97,499,274	108,342,719
	Transfers to Others	11	12,164,268	42,156,313
<b>2,096,406,460</b>	<b>Total Payments</b>		<b>1,751,427,571</b>	<b>1,896,963,161</b>
<b>706,823,720</b>	<b>Net Cash Flow from Operating Activities</b>		<b>1,325,769,944</b>	<b>978,826,451</b>
	<b>CashFlows from Investment Activities:</b>			
190,000,000	Capital Expenditure: Administrative Sector:	12	128,985,360	989,392,431
848,823,720	Capital Expenditure: Economic Sector:	12	39,672,473	916,883,861
368,000,000	Capital Expenditure: Social Service Sector:	12	52,981,437	909,601,536
	Capital Expenditure: Funded from Aids and Grants:			
<b>1,406,823,720</b>	<b>Net Cash Flow from Investment Activities:</b>		<b>221,639,269</b>	<b>2,815,877,828</b>
	<b>CashFlows from Financing Activities:</b>			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	184,307,084	2,142,857,143
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shortterm Loan)	13	36,861,417	71,428,571
-	300,000,000	Repayment of External Loans (Including Servicing)	- 1,273,598,753	- 439,379,547
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction	-	55,182,325	- 26,508,334
	Repayment of Loans from Other Funds			
<b>700,000,000</b>	<b>Net Cash Flows from Financing Activities:</b>		<b>- 1,107,612,577</b>	<b>1,748,397,833</b>

Director Finance and Supply





### MARU 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	-	3,481,901	-	88,653,544
Cash & Its Equivalent as at 1st January		103,228,157		191,881,701
- Cash & Its Equivalent as at 31st December		<b>99,746,256</b>		<b>103,228,157</b>

Director Finance and Supply



## MARU LOCAL GOVERNMENT

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

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
<b><u>ASSETS:-</u></b>			
<b><u>Liquid Assets:-</u></b>			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	20,766	200,170
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	99,725,490	160,195,984
<b>TOTAL LIQUID ASSETS</b>		<b>99,746,257</b>	<b>160,396,154</b>
<b><u>Investments and Other Cash Assets:</u></b>			
Local Government Investments	16	92,561,986	92,561,986
Imprest			
Advances	17	48,721,767	48,721,767
Revolving Loans Granted			
Intangible Assets			
<b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>		<b>141,283,753</b>	<b>141,283,753</b>
<b>TOTAL ASSETS</b>		<b>241,030,010</b>	<b>301,679,907</b>

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## MARU LOCAL GOVERNMENT

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
<b><u>LIABILITIES:-</u></b>			
<b><u>PUBLIC FUNDS</u></b>			
Consolidated Revenue Fund	18	99,746,256	103,228,157
Capital Development Fund			
Trust & Other Public Funds		41,558,264	38,255,763
<b><u>TOTAL PUBLIC FUNDS</u></b>		<b>141,304,519</b>	<b>141,483,920</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><u>TOTAL EXTERNAL AND INTERNAL LOANS</u></b>		<b>-</b>	<b>-</b>
<b><u>OTHER LIABILITIES</u></b>			
Deposits:-	19	99,725,490	160,195,987
<b><u>TOTAL LIABILITIES</u></b>		<b>241,030,010</b>	<b>301,679,907</b>


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## MARU 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 %
191,881,701	Opening Balance:	103,228,157				
	<b>ADD: REVENUE</b>					
1,878,644,821	Statutory Allocation	1,907,235,595	2,165,480,650	2,165,480,650		61
614,612,992	Value Added Tax Allocation	852,616,514	582,766,390	582,766,390		27
	Excess Paris Club Refund		-	-		-
226,595,172	Other Receipts	217,904,011	-	-		7
23,038,385	Transfer from other Government Agencies	-	-	-		-
92,748,808	Other Transfers	55,292,125	-	-		2
<b>3,027,521,881</b>	<b>Sub-Total-Statutory Allocation</b>	<b>3,136,276,402</b>	<b>2,748,247,040</b>	<b>2,748,247,040</b>	<b>-</b>	<b>97</b>
	<b>Independent Revenue (IGR)</b>					
	- Direct Taxes	-	-	-		-
6,773,380	Rates	6,378,270	3,589,900	3,589,900		14
3,480,620	Licences	2,981,300	23,408,140	23,408,140		7
	- Mining Rents	10,423,220	-	-		24
	- Royalties	-	-	-		-
6,764,961	Fees	6,380,180	15,923,380	15,923,380		14
	- Fines	-	-	-		-
	- Sales	-	2,758,670	2,758,670		-
12,122,426	Earnings	10,044,860	9,303,050	9,303,050		23
	- Sales/Rent of Government Buildings	-	-	-		-
10,735,425	Sales/Rent on Lands and Others	5,165,340	-	-		12
	- Repayments- General	-	-	-		-
	- Investment income	-	-	-		-
272,620	Interest Earned	2,776,101	-	-		6
	- Re-Imbursement/Miscellaneous Receipt	-	-	-		-
<b>40,149,432</b>	<b>Sub-Total-Independent Revenue</b>	<b>44,149,271</b>	<b>54,983,140</b>	<b>54,983,140</b>	<b>-</b>	<b>100</b>
	Other Revenue Sources of the L/Govt.					
<b>3,067,671,313</b>	<b>TOTAL REVENUE</b>	<b>3,180,425,672</b>	<b>2,803,230,180</b>	<b>2,803,230,180</b>	<b>-</b>	<b>100</b>

  
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## MARU LOCAL GOVERNMENT

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	VARIANCE ON FINAL BUDGET %
<b>LESS: EXPENDITURE</b>						
385,773,548	Personnel Costs (Incl.Salaries on CRF Charges):	6	354,261,615	358,654,640	358,654,640	99
460,334,984	Overhead Charges:	7	446,661,643	474,000,000	474,000,000	94
631,255,174	Consolidated Revenue Fund Charges	8	658,316,998	1,073,590,310	1,073,590,310	61
269,100,422	CRF Charges- Public debt charges	9	182,523,773	190,161,510	190,161,510	96
	Subvention to Parastatals					
108,342,719	Other Transfers to Government Agencies	10	97,499,274	-		
42,156,313	Transfers to Others	11	12,164,268	-		
<b>OTHER RECURRENT PAYMENTS/EXPENDITURE:</b>						
439,379,547	Repayments:External Loans: LGC		1,273,598,753	300,000,000	300,000,000	425
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					
<b>2,362,851,042</b>	<b>TOTAL EXPENDITURE:</b>		<b>3,080,208,648</b>	<b>2,396,406,460</b>	<b>2,396,406,460</b>	<b>- 129</b>
<b>704,820,271</b>	<b>OPERATING BALANCE:</b>		<b>100,217,024</b>	<b>406,823,720</b>	<b>406,823,720</b>	<b>- 25</b>
<b>APPROPRIATIONS/TRANSFERS:</b>						
2,815,877,828	Transfer to Capital Development Funds:		221,639,269	1,406,823,720	1,406,823,720	- 16
<b>2,815,877,828</b>	<b>Closing Balance:</b>		<b>221,639,269</b>	<b>1,406,823,720</b>	<b>1,406,823,720</b>	<b>- 16</b>

Director Finance and Supply



## MARU 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:					
704,820,271	Transfer from Consolidated Revenue Fund: Aid and Grants	100,217,024	406,823,720	406,823,720	-	25
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	221,168,501	1,000,000,000	1,000,000,000		22
<b>2,919,105,985</b>	<b>TOTAL REVENUE AVAILABLE:</b>	<b>321,385,525</b>	<b>1,406,823,720</b>	<b>1,406,823,720</b>	<b>-</b>	<b>47</b>
	<b>LESS: CAPITAL EXPENDITURE:</b>					
989,392,431	Capital Expenditure: Administrative Sector:	128,985,360	190,000,000	190,000,000		68
916,883,861	Capital Expenditure: Economic Sector:	12	39,672,473	848,823,720		5
909,601,536	Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants:	12	52,981,437	368,000,000		14
<b>2,815,877,828</b>	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>221,639,269</b>	<b>1,406,823,720</b>	<b>1,406,823,720</b>	<b>-</b>	<b>87</b>
<b>103,228,157</b>	<b>CLOSING BALANCE</b>	<b>99,746,256</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Director Finance and Supply



## MARU LOCAL GOVERNMENT

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

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
1	<b>STATUTORY ALLOCATION</b>				
	- Statutory Allocation	1,907,235,595	1,878,644,821	2,165,480,650	- 258,245,055
	- Excess Crude Oil				-
		<b>1,907,235,595</b>	<b>1,878,644,821</b>	<b>2,165,480,650</b>	<b>- 258,245,055</b>
2	<b>OTHER RECEIPTS</b>				
	- Share of Exchange Gains Difference	26,531,405	57,504,493		26,531,405
	- Share of Forex Equalization	5,195,251	23,783,966		5,195,251
	- Share of Excess Bank Charges Recovered	2,336,912	1,482,618		2,336,912
	- Share of Ecology Funds	52,738,033			52,738,033
	- Distribution of Non-oil Excess Account	121,331,179	43,465,735		121,331,179
	- Share of Solid Minerals	2,619,175	3,019,531		2,619,175
	- Distribution of FAAC Deduction	7,152,055			7,152,055
	- Distribution of ₦103 Billion for the month		40,601,943		-
	- Distribution of Stabilization Funds		7,810,695		-
	- Distribution of FGN Intervention Funds		48,926,191		-
		<b>217,904,011</b>	<b>226,595,172</b>	<b>-</b>	<b>217,904,011</b>
3	<b>TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>				
	- Advert Revenue Account MLGCA	-	23,038,385		-
		<b>-</b>	<b>23,038,385</b>	<b>-</b>	<b>-</b>
4	<b>OTHER TRANSFERS</b>				
	- Breed Seeds Nigeria Limited	9,215,354			9,215,354
	- Masak Global Concept	46,076,771			46,076,771
	- Transfer from Fidelity Bank PLC		3,928,571		-
	- Augmentation of Deficit (MLGA Development Saving)				-
	- Home Vestor Concept Ltd		46,076,771		-
	- Multi Plus Investment Ltd		35,479,114		-
	- Ekpemi International Investment		2,116,730		-
	- Lashfeez Nig. Ltd		5,147,623		-
		<b>55,292,125</b>	<b>92,748,808</b>	<b>-</b>	<b>55,292,125</b>

Director Finance and Supply



## MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
<b>5</b>	<b>INDEPENDENT REVENUE (IGR)</b>				
	- Direct Taxes	-	-		
	- Rates	6,378,270	6,773,380	3,589,900	2,788,370
	- Licences	2,981,300	3,480,620	23,408,140	20,426,840
	- Mining Rents	10,423,220	-		10,423,220
	- Royalties	-	-		-
	- Fees	6,380,180	6,764,961	15,923,380	9,543,200
	- Fines	-	-		-
	- Sales	-	-	2,758,670	2,758,670
	- Earnings	10,044,860	12,122,426	9,303,050	741,810
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	5,165,340	10,735,425		5,165,340
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned	2,776,101	272,620		2,776,101
	- Re-Imbursement/Miscellaneous Receipt	-	-		-
		<b>44,149,271</b>	<b>40,149,432</b>	<b>54,983,140</b>	<b>10,833,870</b>
<b>6</b>	<b>PERSONNEL COST</b>				
	- Office of the Chairman	5,201,363	8,301,582	8,206,180	3,004,817
	- Office of the Vice Chairman	600,000	1,398,118	4,398,970	3,798,970
	- Adviser/Assistant to the Chairman/V. Chairman	37,869,621			37,869,621
	- Office of the Secretary	3,300,919	3,093,502	3,874,870	573,951
	- Internal Audit				-
	- The Council		26,212,730	46,498,440	46,498,440
	- Personnel Management	75,160,706	44,918,264	70,654,330	4,506,376
	- Agric and Natural Resources	36,501,767	34,838,272	41,844,330	5,342,563
	- Finance & Supply	32,824,934	32,261,540	66,199,665	33,374,731
	- Planning, Research & Statistics			3,691,610	3,691,610
	- Works & Housing	27,032,488	31,144,915	35,679,220	8,646,732
	- Primary Health Care Services	70,924,993	129,954,586		70,924,993
	- Traditional Offices	10,498,181	34,656,446	23,628,000	13,129,819
	- Social & Community Development	54,346,643	38,993,593	53,979,025	367,618
		<b>354,261,615</b>	<b>385,773,548</b>	<b>358,654,640</b>	<b>4,393,025</b>

Director Finance and Supply





## MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
7	<b>OVERHEAD COST</b>				
	- Office of the Chairman	8,020,449	23,000,000	36,200,000	28,179,551
	- Office of the Vice Chairman	-	5,400,000	16,700,000	16,700,000
	- Adviser/Assistant to the Chairman/V. Chairman	-	-	-	-
	- Office of the Secretary	6,309,045	5,400,000	15,900,000	9,590,955
	- Internal Audit	-	-	-	-
	- The Council	15,295,574	36,000,000	34,000,000	18,704,426
	- Personnel Management	173,818,815	74,720,220	64,000,000	109,818,815
	- Agric and Natural Resources	5,743,927	9,740,600	24,500,000	18,756,073
	- Finance & Supply	36,753,501	26,749,620	56,000,000	19,246,499
	- Planning, Research & Statistics	-	-	25,700,000	-
	- Works & Housing	3,211,506	14,071,016	38,100,000	34,888,494
	- Primary Health Care Services	11,434,119	42,923,485	-	11,434,119
	- Traditional Offices	-	-	-	-
	- Social & Community Development	186,074,707	222,330,043	162,900,000	23,174,707
	- Miscellaneous	-	-	-	-
		<b>446,661,643</b>	<b>460,334,984</b>	<b>474,000,000</b>	<b>1,638,357</b>
8	<b>CONSOLIDATED REVENUE FUND CHARGES</b>				
	- Primary School Teachers Salary	307,620,201	353,123,428	310,000,000	2,379,799
	- Training Fund	10,820,340	16,290,542	23,000,000	12,179,660
	- Contribution to Emirate Council	66,810,926	87,718,033	115,000,000	48,189,074
	- Contribution to Pension Funds	85,714,286	85,714,286	86,000,000	285,714
	- Common Services	37,317,813	37,042,730	46,000,000	8,682,187
	- Agency for Mass Education Salary	51,366,156	51,366,156	55,000,000	3,633,844
	- Primary Health Care Staff Salary	98,667,276	-	438,590,310	339,923,034
		<b>658,316,998</b>	<b>631,255,174</b>	<b>1,073,590,310</b>	<b>415,273,312</b>

Director Finance and Supply



## MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
9	<b>CRF CHARGES- PUBLIC DEBT CHARGES</b>				
	- Short Term Borrowings	116,040,964	73,221,680	-	116,040,964
	- Withholding Tax	2,108,505	36,125,956	70,100,000	67,991,495
	- Value Added Tax (V.A.T FIRS)	2,108,505	36,125,956	60,000,000	57,891,495
	- Others/Taxes	1,054,253	27,461,998	20,061,000	19,006,747
	- Pay as You Earn (PAYE)	20,841,058	41,973,355	40,000,510	19,159,452
	- Water Rate	5,130,433	5,921,000	-	5,130,433
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme				-
	- Union Dues	6,584,098	9,436,673	-	6,584,098
	- Party Contributory Scheme	6,464,712		-	6,464,712
	- Housing Funds (NHF)	4,727,866	5,576,397	-	4,727,866
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	17,463,379	33,257,408	-	17,463,379
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		<b>182,523,773</b>	<b>269,100,422</b>	<b>190,161,510</b>	<b>7,637,737</b>
10	<b>OTHER TRANSFERS TO GOVERNMENT AGENCIES:</b>				
	- Zamfara Secretary to State Government (H.A.D)	15,850,409		-	15,850,409
	- Ministry of Security and Home Affairs	45,215,135		-	45,215,135
	- Zamfara State Universal Basic Education (U.B.E)	2,926,244		-	2,926,244
	- Federal Inland Revenue Service (V.A.T)	2,303,839	9,241,720	-	2,303,839
	- Federal Inland Revenue Service (W.H.T)	2,303,839	9,241,720	-	2,303,839
	- Zamfara State Internal Revenue Service (I.R.S)	4,607,677		-	4,607,677
	- Zamfara State Zakkat & Endowment Board	1,013,689	9,215,354	-	1,013,689
	- Zamfara State Ministry of Justice	3,462,757		-	3,462,757
	- Zamfara State Local Government Service Commission	460,768		-	460,768
	- Permanent Secretary (MLGA)	19,354,918	9,215,354	-	19,354,918
	- Zamfara State Accountant General FAAC Account		71,428,571	-	-
		<b>97,499,274</b>	<b>108,342,719</b>	<b>-</b>	<b>97,499,274</b>

Director Finance and Supply



## MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
11	<b>TRANSFERS TO OTHERS:</b>				
	- KC Group	1,843,071		-	1,843,071
	- Algon	7,740,898		-	7,740,898
	- LG Secretaries Forum	1,290,150		-	1,290,150
	- LG Director Administration Forum	1,290,150		-	1,290,150
	- Multi Plus Investment		12,705,873		-
	- Tsaure Abba Gen.		4,235,291		-
	- Syndicate Construction & Commercial Ltd		25,215,149		-
		<b>12,164,268</b>	<b>42,156,313</b>	<b>- -</b>	<b>12,164,268</b>
12	<b>CAPITAL EXPENDITURE</b>				
	<b>ADMINISTRATIVE SECTOR</b>				
	- Purchase of Fixed Assets	104,988,870	803,817,749	105,000,000	11,130
	- Construction/Provision of Fixed Assets	20,851,494	176,628,300	40,000,000	19,148,506
	- Rehabilitation/Repairs of Fixed Assets	3,144,995	8,946,382	45,000,000	41,855,005
	- Preservation of Environment	-	-	-	-
		<b>128,985,360</b>	<b>989,392,431</b>	<b>190,000,000</b>	<b>61,014,640</b>
	<b>ECONOMIC SECTOR</b>				
	- Purchase of Fixed Assets	645,075	2,000,000	25,000,000	24,354,925
	- Construction/Provision of Fixed Assets	37,559,438	910,248,504	750,000,000	712,440,562
	- Rehabilitation/Repairs of Fixed Assets	1,467,960	4,635,357	58,823,720	57,355,760
	- Preservation of Environment	-	-	15,000,000	15,000,000
		<b>39,672,473</b>	<b>916,883,861</b>	<b>848,823,720</b>	<b>809,151,247</b>
	<b>SOCIAL SECTOR</b>				
	- Purchase of Fixed Assets	92,154	267,575,982	5,000,000	4,907,846
	- Construction/Provision of Fixed Assets	33,445,428	635,326,742	310,000,000	276,554,572
	- Rehabilitation/Repairs of Fixed Assets	19,443,855	6,698,812	53,000,000	33,556,145
	- Preservation of Environment	-	-	-	-
		<b>52,981,437</b>	<b>909,601,536</b>	<b>368,000,000</b>	<b>315,018,563</b>
	<b>TOTAL CAPITAL EXPENDITURE BY SECTOR</b>	<b>221,639,269</b>	<b>2,815,877,828</b>	<b>1,406,823,720</b>	<b>1,185,184,451</b>

Director Finance and Supply



## MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
13	<b>PROCEEDS FROM LOANS/OTHER BORROWINGS</b>				
	- Commercial Banks Loans (U.B.A Contract Finance Loan)	184,307,084	2,142,857,143	1,000,000,000	815,692,916
	- Commercial Banks Loans (U.B.A Shortterm Loan)	36,861,417	71,428,571		
		<b>221,168,501</b>	<b>2,214,285,714</b>	<b>1,000,000,000</b>	<b>815,692,916</b>
14	<b>OTHER BANKS OF THE TREASURY</b>				
	- UBA PLC	13,800	49,471		
	- Fidelity Bank PLC	1,613	1,694		
	- Sterling Bank PLC	5,353	149,005		
		<b>20,766</b>	<b>200,170</b>		
15	<b>CASH HELD BY DEPARTMENT &amp; AGENCIES</b>				
	<b>- Cash at Hand with MLGCA (JAAC 1)</b>				
	i. U.B.A PLC	23,250	-	46,102,758	
	ii. Fidelity Bank PLC	267		273	
		<b>23,517</b>	<b>-</b>	<b>46,102,485</b>	
	<b>- Cash at Hand with MLGCA (Salary)</b>				
	i. U.B.A PLC I	185,538	5,485,241		
	ii. U.B.A PLC II		2,703,802		
	iii. Fidelity Bank PLC	5,310	366		
		<b>190,848</b>	<b>8,189,409</b>		

Director Finance and Supply



## MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
15	<b>- Cash at Hand with MLGCA (Dev. Sarving)</b>				
	i. U.B.A PLC	23,593,710	5,051,507		
	ii. Heritage Bank PLC	27,962	1,456,355		
	iii. Fidelity Bank PLC	467	467		
		<b>23,622,139</b>	<b>6,508,330</b>		
	<b>- Cash at Hand with MLGCA (Revenue Accounts)</b>				
	i. U.B.A I PLC	3,598	3,598		
	ii. U.B.A II Bank PLC	290,588	53,234,180		
	iii. Sterling Bank PLC	17,017	477,840		
	iv. Access Bank PLC	-	888		
	v. Zenith Bank PLC	1,674,258			
		<b>1,985,461</b>	<b>53,716,507</b>		
	<b>- Cash at Hand with MLGCA (Contract Finance Loan)</b>				
	i. U.B.A PLC	73,903,525	137,884,223		
		<b>73,903,525</b>	<b>137,884,223</b>		
	<b>TOTAL CASH HELD BY DEPARTMENT &amp; AGENCIES</b>	<b>99,725,490</b>	<b>160,195,984</b>		
16	<b>LOCAL GOVERNMENT INVESTMENTS</b>				
	Gamji Bank	125,000	125,000		
	Sokoto Investment Co Ltd	500,000	500,000		
	CCNN Sokoto	200,000	200,000		
	Sokoto Cooperative Bank	100,000	100,000		
	Gusau Community Bank	100,000	100,000		
	Zamfara Investment Co.	499,760	499,760		
	Unity Bank (BCN)	91,645	91,645		
	Zamfara Fertilizer Co.	2,000,000	2,000,000		
	T/Mafara Bricks B. Ind.	1,000,000	1,000,000		
	Intercontinental Bank	1,350,000	1,350,000		
	Brightway Solid Minerals Dev. Co.	86,595,581	86,595,581		
		<b>92,561,986</b>	<b>92,561,986</b>		

Director Finance and Supply



## MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
17	<b>ADVANCES</b>				
	Yusuf M T & Others	3,720,105	3,720,105		
	Ibrahim M .G & Others	3,500,000	3,500,000		
	Hajia Sadiya Muh'd & Others	4,800,000	4,800,000		
	Bello Audu K & Others	3,801,200	3,801,200		
	Alh Muhammad Kanoma	3,115,130	3,115,130		
	Muhammad M Nasarawa	3,200,100	3,200,100		
	Alh Salisu Kanoma	4,000,130	4,000,130		
	Aminu Garba & Others	3,800,150	3,800,150		
	Alh Tukur Aliyu & Others	3,550,130	3,550,130		
	Umar Aliyu D/Gulbi & Others	3,400,180	3,400,180		
	Abdulhamid & Others	3,602,101	3,602,101		
	Yusuf Musa & Others	8,232,541	8,232,541		
		<b>48,721,767</b>	<b>48,721,767</b>		
18	<b>CONSOLIDATED REVENUE FUNDS</b>				
	- Opening Balance	103,228,157	191,881,701		
	- Revenue	3,298,366,016	5,090,075,326		
		<b>3,401,594,173</b>	<b>5,281,957,027</b>		
	- Less				
	- Expenditure	3,301,847,917	5,178,728,870		
	- Closing Balance	<b>99,746,256</b>	<b>103,228,157</b>		
19	<b>DEPOSITS</b>				
	- Cash at Hand with MLGCA (JAAC 1)	23,517	46,102,485		
	- Cash at Hand with MLGCA (Salary)	190,848	8,189,409		
	- Cash at Hand with MLGCA (Dev. Saving)	23,622,139	6,508,330		
	- Cash at Hand with MLGCA (Advert Revenue Account)	1,985,461	53,716,509		
	- Cash at Hand with MLGCA (Contract Finance Loan)	73,903,525	137,884,223		
		<b>99,725,490</b>	<b>160,195,987</b>		

Director Finance and Supply



**ZAMFARA STATE OF NIGERIA  
MARU LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*



No1, Govt House Road,  
Gusau, Zamfara state.  
04/01/2022

The Chairman,  
MARU LOCAL GOVT,  
Zamfara State.

Dear Sir,

**CERTIFICATE OF BALANCE ON MARU LOCAL GOVERNMENT-  
SPECIAL PROJECT A/C 1005276906**

We write to confirm that MARU LOCAL GOVERNMENT-SPECIAL PROJECT A/ with account number 1005276906 had the sum Thirteen Thousand, Eight Hundred Naira, Forty Eight Kobo. ( **N13,800.48 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

**ABDULSALAM 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 Uzaka (GMD/CEO), Oliver Alawuba (DMD Africa), Ayoku Liadi (DMD Nigeria), Executive Directors: Uche Ike, Chukwuma Nweke, Ibrahim Puri, Chiugo Nubisi, 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  
MARU LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*

RC: 103022



January 7, 2022

The Honorable Chairman,  
Maru Local Government Council,  
Maru, Zamfara State.



**CERTIFICATE OF BALANCE – MARU LOCAL GOVERNMENT COUNCIL  
(5680000828)**

We write to confirm that account number 5680000749 belonging to Maru Local Government Council Account had the sum of One Thousand Six Hundred and Thirteen naira, Twenty Kobo only (N1, 613.20) 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

[www.fidelitybank.ng](http://www.fidelitybank.ng)

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

Mr. Ernest C. **Ebi** MFR, FCIB (Chairman), Mr. Alex C. **Ojukwu** (Non-Executive Director), Mr. Michael E. **Okeke** (Non-Executive Director), Otumba Seni **Adetu** (Independent Director), Chief Charles C. **Umolu** (Non-Executive Director), Pastor Kings C. **Akuma** (Non-Executive Director), Chidi B. **Agbapu** (Non-Executive Director), Mr. Nnamdi **Okonkwo** (Managing Director/CEO), Mr. Mohammed **Balarabe** (Deputy Managing Director), Mrs. Chijioko **Ugochukwu** (Executive Director), Mrs. Aku **Odinkemelu** (Executive Director), Mrs. Nneka C. **Onyeali-Ikpe** (Executive Director)





**ZAMFARA STATE OF NIGERIA  
MARU LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*



11 January, 2022

THE HONOURABLE CHAIRMAN,  
MARU LOCAL GOVERNMENT COUNCIL,  
MARU LOCAL GOVERNMENT SECRETARIAT,  
MARU,  
ZAMFARA STATE.

Dear Sir/Madam,

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

We write at the instance of the above-named customer who maintains a current account (0049811862) with us. <sup>RIAT</sup>

The balance as at the close of business on 31 December 2021 is **NGN5,352.75**

Kindly accord our customer all necessary assistance required.

Thank you for your co-operation.

Yours faithfully,

For: **STERLING BANK PLC**

**AUTHORISED SIGNATORY**

ABDULAZEEZ TAJUDEEN

**AUTHORISED SIGNATOR**

PETER AYANTUBO

**Board of Directors**

Chairman  
Mr. Asue Ighodato

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. Olatun Kojero  
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- 0032 0  
[sterling.ng](http://sterling.ng)



**ZAMFARA STATE OF NIGERIA  
MARU LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

**For the Year Ended 31st December, 2021**



No1 Govt House Road,  
Gusau, Zamfara state.  
23<sup>rd</sup> August, 2022

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

Dear Sir,

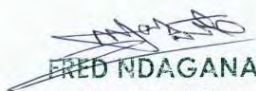
**CERTIFICATE OF BALANCE ON ACCOUNT 1015967533**

We write to confirm that MIN FOR LOCAL GOVT ACCOUNT--JAAC 1  
**1015967533** had the sum (252,295.60) at 31<sup>st</sup> 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.

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

Tin: 01126011 - 0001



**ZAMFARA STATE OF NIGERIA  
MARU 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](http://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  
MARU LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*



No 1 Govt House Road,  
Gusau, Zamfara state.  
25<sup>th</sup> 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 31<sup>st</sup> 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.

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

Tin: 01126011 - 0001



**ZAMFARA STATE OF NIGERIA  
MARU LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*

4

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](http://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  
MARU LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*



No1 Govt House Road,  
Gusau, Zamfara state.  
23<sup>rd</sup> August, 2022

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

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT 1019185166**

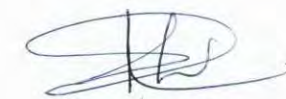
We write to confirm that MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCT **1019185166** had the sum (256,026,079.66) at 31<sup>st</sup> December, 2021.

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

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**ZAMFARA STATE OF NIGERIA  
MARU 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.

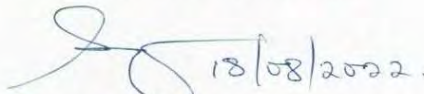
At the request of our client, we hereby confirm his Certificate of balance as appended below for your further action.

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](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 Ndotimi Alaibe, Mrs Oluwayemisi Disu.



**ZAMFARA STATE OF NIGERIA  
MARU 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](http://www.fidelitybank.ng)

**Fidelity Bank Plc**  
12, Government House Road, Gusau,  
Zamfara State, Nigeria.  
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**ZAMFARA STATE OF NIGERIA  
MARU LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*



No1 Govt House Road,  
Gusau, Zamfara state.  
22<sup>nd</sup> 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 31<sup>st</sup> 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

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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  
MARU LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*For the Year Ended 31st December, 2021*



30<sup>TH</sup> 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](http://sterling.ng)



**ZAMFARA STATE OF NIGERIA  
MARU LOCAL GOVERNMENT**

**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**

*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 31<sup>ST</sup> DECEMBER 2021

BALANCE (CLEARED+UNCLEARED) N 18,168,132.27 AS AT 31<sup>ST</sup> 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 Fazoranti | 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