



**ZAMFARA STATE OF NIGERIA**  
**TALATA MAFARA 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**



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

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*Office of the Sole Administrator*  
**TALATA MAFARA LOCAL GOVERNMENT COUNCIL**  
**ZAMFARA STATE-NIGERIA**

**OFFICE:**  
T/Mafara Local Government Secretariat,  
Along Gusau Sokoto Road, T/Mafara

*Our Ref:* TMA/AA/VOL.II/84

*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 Talata Mafara Local Government as at 31<sup>st</sup> December, 2021 are hereby recommended for public use.

**Hon. Dahiru Mai Yara**  
Sole Administrator.



*Office of the Sole Administrator*  
**TALATA MAFARA LOCAL GOVERNMENT COUNCIL**  
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**FINANCE DIRECTOR'S REPORT TO THE COUNCIL MEMBERS  
OF TALATA MAFARA LOCAL GOVERNMENT**

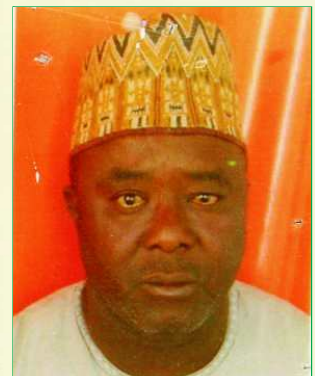
We have prepared the Local Government Accounts, together with accompanying schedules as set out on page 6 - 34 for the year ended 31<sup>st</sup> December, 2021 under Historical Cost Convention and in accordance with International Public Sector Accounting Standard (IPSAS CASH).

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. Hassan Bello**  
Director Finance & Supply







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

LGA/AA/VOL.II/173

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

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

We have audited the 2021 Accounts of Talata Mafara 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 disclose 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 Talata Mafara 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**  
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.





## TALATA MAFARA 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>			
1,562,493,770	Statutory Allocation	1	1,373,575,455	1,354,820,749
507,873,900	Value Added Tax (VAT)		742,929,484	535,690,262
	- Excess Paris Club Refund		-	-
	- Other Receipts	2	159,139,870	163,413,455
	Transfer from other Government Agencies	3	-	16,614,574
	Other Transfers	4	39,874,977	81,540,472
<b>2,070,367,670</b>	<b>Sub-Total- Statutory Allocation</b>		<b>2,315,519,786</b>	<b>2,152,079,512</b>
	<b>Independent Revenue (IGR)</b>			
	- Direct Taxes	5	-	-
	- Rates	5	10,864,270	9,656,850
18,433,180	Licences	5	2,455,090	2,425,510
	- Mining Rents	5	-	-
	- Royalties	5	-	-
5,900,000	Fees	5	6,355,740	6,750,050
	- Fines	5	2,764,520	3,049,720
	- Sales	5	-	-
16,000,000	Earnings	5	12,258,180	12,012,540
	- Sales/Rent of Government Buildings	5	-	-
	- Sales/Rent on Lands and Others	5	1,914,800	1,805,210
	- Repayments- General	5	-	-
	- Investment income	5	-	-
	- Interest Earned	5	1,877,670	691,810
	- Re-Imbursement/Miscellaneous Receipt	5	-	-
<b>40,333,180</b>	<b>Sub-Total-Independent Revenue</b>		<b>38,490,270</b>	<b>36,391,690</b>
	Other Revenue Sources of the L/Govt.			
<b>2,110,700,850</b>	<b>Total Receipts</b>		<b>2,354,010,056</b>	<b>2,188,471,202</b>

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## TALATA MAFARA LOCAL GOVERNMENT

ANNUAL BUDGET 2021 ₦		NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
	<b>Payments:</b>			
350,857,460	Personnel Costs (Incl.Salaries on CRF Charges):	6	334,569,622	414,522,039
341,700,000	Overhead Charges:	7	391,472,568	521,887,075
944,130,390	Consolidated Revenue Fund Charges	8	687,689,894	548,141,802
102,680,000	CRF Charges- Public debt charges	9	163,170,822	255,213,304
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	70,313,472	98,049,917
	Transfers to Others	11	8,772,495	30,401,834
<b>1,739,367,850</b>	<b>Total Payments</b>		<b>1,655,988,873</b>	<b>1,868,215,971</b>
<b>371,333,000</b>	<b>Net Cash Flow from Operating Activities</b>		<b>698,021,183</b>	<b>320,255,231</b>
	<b>CashFlows from Investment Activities:</b>			
144,000,000	Capital Expenditure: Administrative Sector:	12	93,020,266	764,197,628
653,333,000	Capital Expenditure: Economic Sector:	12	28,610,565	633,315,292
274,000,000	Capital Expenditure: Social Service Sector:	12	38,208,580	656,403,316
	Capital Expenditure: Funded from Aids and Grants:			
<b>1,071,333,000</b>	<b>Net Cash Flow from Investment Activities:</b>		<b>159,839,410</b>	<b>2,053,916,236</b>
	<b>CashFlows from Financing Activities:</b>			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	132,916,589	2,142,857,143
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shortterm Loan)	13	26,583,318	71,428,571
- 300,000,000	Repayment of External Loans (Including Servicing)	-	705,768,424	439,379,547
	Repayment of FGN/Treasury Bonds/FAAC Deduction	-	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>601,450,841</b>	<b>1,748,397,833</b>

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## TALATA MAFARA LOCAL GOVERNMENT

ANNUAL BUDGET 2021 ₦	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
<b>Movement in Other Cash Equivalent Accounts</b>			
(Increase)/Decrease in Investments			
Net (Increase)/Decrease in Other Cash Equipments			
<b>Total Cashflows from other cash equivalent Accounts</b>			
- Net Cash for the year	-	63,269,069	14,736,828
Cash & Its Equivalent as at 1st January		135,224,632	120,487,804
- Cash & Its Equivalent as at 31st December		<b>71,955,563</b>	<b>135,224,632</b>

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## TALATA MAFARA LOCAL GOVERNMENT

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

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
<b>ASSETS:-</b>			
<b>Liquid Assets:-</b>			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	36,613	19,698,818
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	71,918,950	115,525,814
<b>TOTAL LIQUID ASSETS</b>		<b>71,955,563</b>	<b>135,224,632</b>
<b>Investments and Other Cash Assets:</b>			
Local Government Investments	16	106,722,875	106,722,875
Imprest			
Advances	17	67,282,850	67,282,850
Revolving Loans Granted			
Intangible Assets			
<b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>		<b>174,005,725</b>	<b>174,005,725</b>
<b>TOTAL ASSETS</b>		<b>245,961,288</b>	<b>309,230,357</b>

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## TALATA MAFARA LOCAL GOVERNMENT

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
<b><u>LIABILITIES:-</u></b>			
<b><u>PUBLIC FUNDS</u></b>			
Consolidated Revenue Fund	18	71,955,563	135,224,632
Capital Development Fund			
Trust & Other Public Funds		102,086,775	58,479,911
<b><u>TOTAL PUBLIC FUNDS</u></b>		<b>174,042,338</b>	<b>193,704,543</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	71,918,950	115,525,814
<b><u>TOTAL LIABILITIES</u></b>		<b>245,961,288</b>	<b>309,230,357</b>

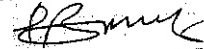
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## TALATA MAFARA LOCAL GOVERNMENT

### 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 %
120,487,804	Opening Balance:	135,224,632				
	<b>ADD: REVENUE</b>					
1,354,820,749	Statutory Allocation	1,373,575,455	1,562,493,770	1,562,493,770		56
535,690,262	Value Added Tax Allocation	742,929,484	507,873,900	507,873,900		30
	Excess Paris Club Refund		-			-
163,413,455	Other Receipts	159,139,870	-			6
16,614,574	Transfer from other Government Agencies	-	-			-
81,540,472	Other Transfers	39,874,977	-			2
<b>2,272,567,316</b>	<b>Sub-Total-Statutory Allocation</b>	<b>2,450,744,418</b>	<b>2,070,367,670</b>	<b>2,070,367,670</b>	-	<b>94</b>
	<b>Independent Revenue (IGR)</b>					
	- Direct Taxes	-	-	-		-
9,656,850	Rates	10,864,270	-	-		28
2,425,510	Licences	2,455,090	18,433,180	18,433,180		6
	- Mining Rents	-	-	-		-
	- Royalties	-	-	-		-
6,750,050	Fees	6,355,740	5,900,000	5,900,000		17
3,049,720	Fines	2,764,520	-	-		7
	- Sales	-	-	-		-
12,012,540	Earnings	12,258,180	16,000,000	16,000,000		32
	- Sales/Rent of Government Buildings	-	-	-		-
1,805,210	Sales/Rent on Lands and Others	1,914,800	-	-		5
	- Repayments- General	-	-	-		-
	- Investment income	-	-	-		-
691,810	Interest Earned	1,877,670	-	-		5
	- Re-Imbursement/Miscellaneous Receipt	-	-	-		-
<b>36,391,690</b>	<b>Sub-Total-Independent Revenue</b>	<b>38,490,270</b>	<b>40,333,180</b>	<b>40,333,180</b>	-	<b>100</b>
	Other Revenue Sources of the L/Govt.					
<b>2,308,959,006</b>	<b>TOTAL REVENUE</b>	<b>2,489,234,688</b>	<b>2,110,700,850</b>	<b>2,110,700,850</b>	-	<b>100</b>

  
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## TALATA MAFARA 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>						
414,522,039	Personnel Costs (Incl.Salaries on CRF Charges):	6	334,569,622	350,857,460	350,857,460	95
521,887,075	Overhead Charges:	7	391,472,568	341,700,000	341,700,000	115
548,141,802	Consolidated Revenue Fund Charges	8	687,689,894	944,130,390	944,130,390	73
255,213,304	CRF Charges- Public debt charges	9	163,170,822	102,680,000	102,680,000	159
	Subvention to Parastatals					
98,049,917	Other Transfers to Government Agencies	10	70,313,472	-		
30,401,834	Transfers to Others	11	8,772,495	-		
<b>OTHER RECURRENT PAYMENTS/EXPENDITURE:</b>						
439,379,547	Repayments:External Loans: LGC		705,768,424	300,000,000	300,000,000	235
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>2,334,103,852</b>	<b>TOTAL EXPENDITURE:</b>		<b>2,416,939,621</b>	<b>2,039,367,850</b>	<b>2,039,367,850</b>	<b>- 119</b>
<b>- 25,144,846</b>	<b>OPERATING BALANCE:</b>		<b>72,295,066</b>	<b>71,333,000</b>	<b>71,333,000</b>	<b>- 101</b>
<b>APPROPRIATIONS/TRANSFERS:</b>						
2,053,916,236	Transfer to Capital Development Funds:		159,839,410	1,071,333,000	1,071,333,000	- 15
<b>2,053,916,236</b>	<b>Closing Balance:</b>		<b>159,839,410</b>	<b>1,071,333,000</b>	<b>1,071,333,000</b>	<b>- 15</b>

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## TALATA MAFARA 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:						
-	25,144,846	Transfer from Consolidated Revenue Fund: Aid and Grants	72,295,066	71,333,000	71,333,000	-	101
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	159,499,907	1,000,000,000	1,000,000,000			16
<b>2,189,140,868</b>	<b>TOTAL REVENUE AVAILABLE:</b>	<b>231,794,973</b>	<b>1,071,333,000</b>	<b>1,071,333,000</b>	-	<b>117</b>	
	<b>LESS: CAPITAL EXPENDITURE:</b>						
764,197,628	Capital Expenditure: Administrative Sector:	93,020,266	144,000,000	144,000,000		65	
633,315,292	Capital Expenditure: Economic Sector:	28,610,565	653,333,000	653,333,000		4	
656,403,316	Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants:	38,208,580	274,000,000	274,000,000		14	
<b>2,053,916,236</b>	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>159,839,410</b>	<b>1,071,333,000</b>	<b>1,071,333,000</b>	-	<b>83</b>	
	Intangible Assets						
<b>135,224,632</b>	<b>CLOSING BALANCE</b>	<b>71,955,563</b>	-	-	-		

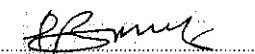
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## TALATA MAFARA LOCAL GOVERNMENT

### 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	1,373,575,455	1,354,820,749	1,562,493,770	- 188,918,315
	- Excess Crude Oil				-
		<b>1,373,575,455</b>	<b>1,354,820,749</b>	<b>1,562,493,770</b>	<b>- 188,918,315</b>
2	<b>OTHER RECEIPTS</b>				
	- Share of Exchange Gains Difference	19,133,632	41,470,468		19,133,632
	- Share of Forex Equalization	3,746,655	17,152,263		3,746,655
	- Share of Excess Bank Charges Recovered	1,685,309	1,069,219		1,685,309
	- Share of Ecology Funds	38,033,044			38,033,044
	- Distribution of Non-oil Excess Account	87,500,307	31,346,148		87,500,307
	- Share of Solid Minerals	1,888,868	2,177,592		1,888,868
	- Distribution of FAAC Deduction	7,152,055			7,152,055
	- Distribution of ₦103 Billion for the month		29,280,870		-
	- Distribution of Stabilization Funds		5,632,832		-
	- Distribution of FGN Intervention Funds		35,284,061		-
		<b>159,139,870</b>	<b>163,413,455</b>	<b>-</b>	<b>159,139,870</b>
3	<b>TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>				
	- Advert Revenue Account MLGCA		16,614,574		-
		<b>-</b>	<b>16,614,574</b>	<b>-</b>	<b>-</b>
4	<b>OTHER TRANSFERS</b>				
	- Breed Seeds Nigeria Limited	6,645,829			6,645,829
	- Masak Global Concept	33,229,147			33,229,147
	- Transfer from Fidelity Bank PLC		3,928,571		-
	- Augmentation of Deficit (MLGA Development Saving)		13,557,483		-
	- Home Vestor Concept Ltd		33,229,147		-
	- Multi Plus Investment Ltd		25,586,443		-
	- Ekpemi International Investment		1,526,520		-
	- Lashfeez Nig. Ltd		3,712,307		-
		<b>39,874,977</b>	<b>81,540,472</b>	<b>-</b>	<b>39,874,977</b>

  
Director Finance and Supply





## TALATA MAFARA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
<b>5</b>	<b>INDEPENDENT REVENUE (IGR)</b>				
	- Direct Taxes	-			
	- Rates	10,864,270	9,656,850		10,864,270
	- Licences	2,455,090	2,425,510	18,433,180	15,978,090
	- Mining Rents	-			
	- Royalties	-			
	- Fees	6,355,740	6,750,050	5,900,000	455,740
	- Fines	2,764,520	3,049,720		2,764,520
	- Sales	-			
	- Earnings	12,258,180	12,012,540	16,000,000	3,741,820
	- Sales/Rent of Government Buildings	-			
	- Sales/Rent on Lands and Others	1,914,800	1,805,210		1,914,800
	- Repayments- General	-			
	- Investment income	-			
	- Interest Earned	1,877,670	691,810		1,877,670
	- Re-Imbursement/Miscellaneous Receipt	-			
		<b>38,490,270</b>	<b>36,391,690</b>	<b>40,333,180</b>	<b>1,842,910</b>
<b>6</b>	<b>PERSONNEL COST</b>				
	- Office of the Chairman	4,479,323	8,585,765	8,206,180	3,726,857
	- Office of the Vice Chairman	600,000	1,396,895	4,408,970	3,808,970
	- Adviser/Assistant to the Chairman/V. Chairman	26,550,658			26,550,658
	- Office of the Secretary	3,300,919	3,093,502	3,874,910	573,991
	- Internal Audit				
	- The Council		27,915,699	39,983,460	39,983,460
	- Personnel Management	96,197,101	64,082,881	54,542,460	41,654,641
	- Agric and Natural Resources	35,774,431	25,305,498	66,436,860	30,662,429
	- Finance & Supply	23,347,597	20,774,307	37,820,540	14,472,943
	- Planning, Research & Statistics			4,562,960	4,562,960
	- Works & Housing	22,069,280	20,129,749	32,310,450	10,241,170
	- Primary Health Care Services	78,593,048	178,374,395		78,593,048
	- Traditional Offices	5,373,021	31,482,188	42,504,000	37,130,979
	- Social & Community Development	38,284,244	33,381,160	56,206,670	17,922,426
		<b>334,569,622</b>	<b>414,522,039</b>	<b>350,857,460</b>	<b>16,287,838</b>

Director Finance and Supply



## TALATA MAFARA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
<b>7</b>	<b>OVERHEAD COST</b>				
	- Office of the Chairman	29,891,248	42,093,120	30,400,000	508,752
	- Office of the Vice Chairman	7,000,000	8,002,223	16,000,000	9,000,000
	- Adviser/Assistant to the Chairman/V. Chairman	-			
	- Office of the Secretary	8,106,587	14,234,950	13,500,000	5,393,413
	- Internal Audit	-			
	- The Council	19,528,007	23,077,260	23,000,000	3,471,993
	- Personnel Management	72,349,985	50,748,723	31,293,330	41,056,655
	- Agric and Natural Resources	6,801,686	16,845,970	15,000,000	8,198,314
	- Finance & Supply	23,473,817	27,502,279	56,206,670	32,732,853
	- Planning, Research & Statistics	-		10,500,000	
	- Works & Housing	4,514,919	18,567,080	23,500,000	18,985,081
	- Primary Health Care Services	19,369,344	33,670,890		- 19,369,344
	- Traditional Offices	3,000,000	6,971,570		- 3,000,000
	- Social & Community Development	197,436,975	280,173,010	122,300,000	- 75,136,975
	- Miscellaneous				-
		<b>391,472,568</b>	<b>521,887,075</b>	<b>341,700,000</b>	<b>- 60,272,568</b>
<b>8</b>	<b>CONSOLIDATED REVENUE FUND CHARGES</b>				
	- Primary School Teachers Salary	410,026,802	336,218,356	285,453,110	- 124,573,692
	- Training Fund	8,242,987	11,988,672	20,415,010	12,172,023
	- Contribution to Emirate Council	47,945,377	63,001,260	79,040,740	31,095,363
	- Contribution to Pension Funds	85,714,286	85,714,286	82,117,140	- 3,597,146
	- Common Services	26,644,611	26,566,248	41,834,770	15,190,159
	- Agency for Mass Education Salary	24,652,980	24,652,980	28,845,400	4,192,420
	- Primary Health Care Staff Salary	84,462,852		406,424,220	321,961,368
		<b>687,689,894</b>	<b>548,141,802</b>	<b>944,130,390</b>	<b>256,440,496</b>

Director Finance and Supply



## TALATA MAFARA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
9	<b>CRF CHARGES- PUBLIC DEBT CHARGES</b>				
	- Short Term Borrowings	95,632,914	73,221,680	35,000,000	- 60,632,914
	- Withholding Tax	2,108,505	36,125,956	24,680,000	22,571,495
	- Value Added Tax (V.A.T FIRS)	2,108,505	36,125,956	25,000,000	22,891,495
	- Others/Taxes	1,054,253	27,461,998	18,000,000	16,945,747
	- Pay as You Earn (PAYE)	17,999,342	35,951,857		- 17,999,342
	- Water Rate	5,923,300	6,338,300		- 5,923,300
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme				-
	- Union Dues	6,839,060	9,393,899		- 6,839,060
	- Party Contributory Scheme	6,707,437			- 6,707,437
	- Housing Funds (NHF)	4,951,698	5,436,007		- 4,951,698
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	19,845,809	25,157,652		- 19,845,809
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		<b>163,170,822</b>	<b>255,213,304</b>	<b>102,680,000</b>	<b>- 60,490,822</b>
10	<b>OTHER TRANSFERS TO GOVERNMENT AGENCIES:</b>				
	- Zamfara Secretary to State Government (H.A.D)	11,430,827			- 11,430,827
	- Ministry of Security and Home Affairs	32,607,762			- 32,607,762
	- Zamfara State Universal Basic Education (U.B.E)	2,110,317			- 2,110,317
	- Federal Inland Revenue Service (V.A.T)	1,661,457	6,664,843		- 1,661,457
	- Federal Inland Revenue Service (W.H.T)	1,661,457	6,664,843		- 1,661,457
	- Zamfara State Internal Revenue Service (I.R.S)	3,322,915			- 3,322,915
	- Zamfara State Zakkat & Endowment Board	731,041	6,645,829		- 731,041
	- Zamfara State Ministry of Justice	2,497,234			- 2,497,234
	- Zamfara State Local Government Service Commission	332,291			- 332,291
	- Permanent Secretary (MLGA)	13,958,170	6,645,829		- 13,958,170
	- Zamfara State Accountant General FAAC Account		71,428,571		-
		<b>70,313,472</b>	<b>98,049,917</b>	<b>- -</b>	<b>70,313,472</b>

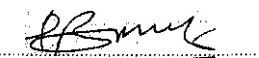
Director Finance and Supply





## TALATA MAFARA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
11	<b>TRANSFERS TO OTHERS:</b>				
	- KC Group	1,329,166			- 1,329,166
	- Algon	5,582,497			- 5,582,497
	- LG Secretaries Forum	930,416			- 930,416
	- LG Director Administration Forum	930,416			- 930,416
	- Multi Plus Investment		9,163,084		-
	- Tsaure Abba Gen.		3,054,361		-
	- Syndicate Construction & Commercial Ltd		18,184,388		-
		<b>8,772,495</b>	<b>30,401,834</b>	- -	<b>8,772,495</b>
12	<b>CAPITAL EXPENDITURE</b>				
	<b>ADMINISTRATIVE SECTOR</b>				
	- Purchase of Fixed Assets	75,714,738	630,366,887	104,000,000	28,285,262
	- Construction/Provision of Fixed Assets	15,037,455	127,378,887	40,000,000	24,962,545
	- Rehabilitation/Repairs of Fixed Assets	2,268,073	6,451,855		- 2,268,073
	- Preservation of Environment	-	-		-
		<b>93,020,266</b>	<b>764,197,628</b>	<b>144,000,000</b>	<b>50,979,734</b>
	<b>ECONOMIC SECTOR</b>				
	- Purchase of Fixed Assets	465,208	2,000,000	20,000,000	19,534,792
	- Construction/Provision of Fixed Assets	27,086,709	626,679,934	608,333,000	581,246,291
	- Rehabilitation/Repairs of Fixed Assets	1,058,647	4,635,357	20,000,000	18,941,353
	- Preservation of Environment	-	-	5,000,000	5,000,000
		<b>28,610,565</b>	<b>633,315,292</b>	<b>653,333,000</b>	<b>624,722,435</b>
	<b>SOCIAL SECTOR</b>				
	- Purchase of Fixed Assets	66,458	193,126,884	12,000,000	11,933,542
	- Construction/Provision of Fixed Assets	24,119,812	458,445,455	237,000,000	212,880,188
	- Rehabilitation/Repairs of Fixed Assets	14,022,309	4,830,977	25,000,000	10,977,691
	- Preservation of Environment	-	-		-
		<b>38,208,580</b>	<b>656,403,316</b>	<b>274,000,000</b>	<b>235,791,420</b>
	<b>TOTAL CAPITAL EXPENDITURE BY SECTOR</b>	<b>159,839,410</b>	<b>2,053,916,236</b>	<b>1,071,333,000</b>	<b>911,493,590</b>

  
 Director Finance and Supply



## TALATA MAFARA 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)	132,916,589	2,142,857,143	1,000,000,000	867,083,411
	- Commercial Banks Loans (U.B.A Shortterm Loan)	26,583,318	71,428,571		
		<b>159,499,907</b>	<b>2,214,285,714</b>	<b>1,000,000,000</b>	<b>867,083,411</b>
14	<b>OTHER BANKS OF THE TREASURY</b>				
	- First Bank PLC	59	440,093		
	- UBA PLC	37,358	154,498		
	- Fidelity Bank PLC		19,104,227		
	- Zenith Bank PLC	-	805		
		<b>36,613</b>	<b>19,698,818</b>		
15	<b>CASH HELD BY DEPARTMENT &amp; AGENCIES</b>				
	<b>- Cash at Hand with MLGCA (JAAC 1)</b>				
	i. U.B.A PLC	16,767	-	33,247,888	
	ii. Fidelity Bank PLC	192	197		
		<b>16,959</b>	<b>-</b>	<b>33,247,691</b>	
	<b>- Cash at Hand with MLGCA (Salary)</b>				
	i. U.B.A PLC I	133,804	3,955,787		
	ii. U.B.A PLC II		1,949,899		
	iii. Fidelity Bank PLC	3,830	264		
		<b>137,634</b>	<b>5,905,950</b>		

Director Finance and Supply



## TALATA MAFARA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
15	<b>- Cash at Hand with MLGCA (Dev. Saving)</b>				
	i. U.B.A PLC	17,015,057	3,642,991		
	ii. Heritage Bank PLC	20,165	1,050,278		
	iii. Fidelity Bank PLC	337	337		
		<b>17,035,559</b>	<b>4,693,607</b>		
	<b>- Cash at Hand with MLGCA (Revenue Accounts)</b>				
	i. U.B.A I PLC	2,595	2,595		
	ii. U.B.A II Bank PLC	209,563	38,388,257		
	iii. Sterling Bank PLC	12,272	344,604		
	iv. Access Bank PLC	-	641		
	v. Zenith Bank PLC	1,207,423			
		<b>1,431,853</b>	<b>38,736,096</b>		
	<b>- Cash at Hand with MLGCA (Contract Finance Loan)</b>				
	i. U.B.A PLC	53,296,945	99,437,852		
		<b>53,296,945</b>	<b>99,437,852</b>		
	<b>TOTAL CASH HELD BY DEPARTMENT &amp; AGENCIES</b>	<b>71,918,950</b>	<b>115,525,814</b>		
16	<b>LOCAL GOVERNMENT INVESTMENTS</b>				
	Oceanic Bank	59,699	59,699		
	CCNN Sokoto	200,000	200,000		
	Nig Merchant Bank	33,300	33,300		
	First Bank	66,600	66,600		
	Zamfara Investment Co.	500,000	500,000		
	Unity Bank (BON)	422,615	422,615		
	Intercontinental Bank	1,350,000	1,350,000		
	Brightway Solid Minerals Dev. Co.	104,090,661	104,090,661		
		<b>106,722,875</b>	<b>106,722,875</b>		

Director Finance and Supply





## TALATA MAFARA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
17	<b>ADVANCES</b>				
	Sani Mani Aliyu & Others	5,811,500	5,811,500		
	Abubakar Balarabe & Others	5,621,118	5,621,118		
	Musa Mani B. & Others	5,311,140	5,311,140		
	Ibrahim A. Gusau & Others	4,870,100	4,870,100		
	Muh'd Hassan & Others	3,900,118	3,900,118		
	Muh'd Lauwali Nahuche & Others	5,980,400	5,980,400		
	yahaya Ibrahim Shinkafi & Others	4,160,500	4,160,500		
	Haliru Aliyu Gusau & Others	5,701,500	5,701,500		
	Sirajo Jafaru & Others	5,621,117	5,621,117		
	Suleiman Ibrahim & Others	5,901,200	5,901,200		
	Jummai Sani & Others	14,404,157	14,404,157		
		<b>67,282,850</b>	<b>67,282,850</b>		
18	<b>CONSOLIDATED REVENUE FUNDS</b>				
	- Opening Balance	135,224,632	120,487,804		
	- Revenue	2,513,509,963	4,402,756,916		
		<b>2,648,734,594</b>	<b>4,523,244,720</b>		
	- Less				
	- Expenditure	2,576,779,032	4,388,020,088		
	- Closing Balance	<b>71,955,563</b>	<b>135,224,632</b>		
19	<b>DEPOSITS</b>				
	- Cash at Hand with MLGCA (JAAC 1)	16,959	33,247,691		
	- Cash at Hand with MLGCA (Salary)	137,634	5,905,950		
	- Cash at Hand with MLGCA (Dev. Saving)	17,035,559	4,693,607		
	- Cash at Hand with MLGCA (Advert Revenue Account)	1,431,853	38,736,096		
	- Cash at Hand with MLGCA (Contract Finance Loan)	53,296,945	99,437,852		
		<b>71,918,950</b>	<b>115,525,814</b>		

Director Finance and Supply



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



The Sole Administrator,  
Talata Mafara Local Government,  
Zamfara State,  
8<sup>th</sup> March 2022

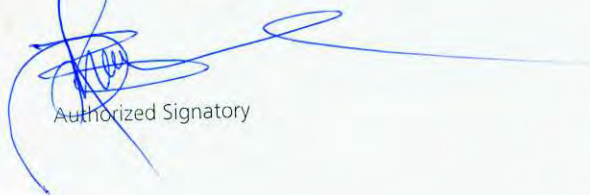
RE: CERTIFICATE OF BALANCE ON TALATA MAFARA LOCAL GOVERNMENT ACCOUNT  
2013597944

We write to confirm that TALATA MAFARA LOCAL GOVT REVENUE ACCOUNT 2013597944 had a closing balance of (N59.39) Fifty Nine Thousand Thirty Nine Kobo only as at 31<sup>st</sup> December 2021

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

Yours Faithfully

For: First Bank of Nigeria Ltd



Authorized Signatory



Authorized Signatory



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



United Bank for Africa

No1, Govt House Road,  
Gusau, Zamfara state.  
28/01/2022

The Chairman,  
Talata Mafara LGA,  
Zamfara State.

Dear Sir,

**CERTIFICATE OF BALANCE ON TALATA-MAFARA LOCAL**  
**GOVT.-SPECIAL PROJECT A/C 1004412747**

We write to confirm that TALATA-MAFARA LOCAL GOVT.-SPECIAL PROJECT A/C with account number 1004412747 had the sum ninety seven thousand three hundred and fifty eight naira, thirty seven kobo only. (N 97,358.37 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 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](http://www.ubagroup.com)

Tin: 01126011 - 0001





**ZAMFARA STATE OF NIGERIA  
TALATA MAFARA LOCAL GOVERNMENT**

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

*For the Year Ended 31st December, 2021*

**ZENITH BANK PLC**

RC: 150224

**TALATA MAFARA BRANCH**

Sokoto Gusau Road, Mafara  
P.M.B 01026,  
Zamfara State, Nigeria.  
www.zenithbank.com | SWIFT: ZEIBNGLA



DATE: 03<sup>rd</sup> March, 2022

CERTIFICATE OF BALANCE

ACCOUNT NAME: TALATA MAFARA LOCAL GOVT  
REVENUE A/C

ACCOUNT NUMBER: 1213724101

MONTH: DECEMBER 2021

BALANCE AS AT 31<sup>ST</sup> DECEMBER: -782.88

ABUBAKAR IDRIS  
HEAD OF OPERATIONS

IBRAHIM G MOHAMMED  
BRANCH HEAD

**THE BOARD:**

Chairman: Jim Ovia, CON

Group Managing Director/CEO: Ebenezer Onyeagwu | Deputy Managing Director: Adaora Umeoji

Executive Directors: Ahmed Umar Shuaib | Temitope Fazoranti | Dennis Olisa | Henry Oroh

Non-Executives: Mr. Jeffrey Efeyini | Prof. Chukuka Enwemeka | Prof. Oyewusi Ibidapo-Obe | Mr. Gabriel Ukpeh | Engr. Mustafa Bello | Dr. Al-Mujtaba Abubakar



**ZAMFARA STATE OF NIGERIA**  
**TALATA MAFARA 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,

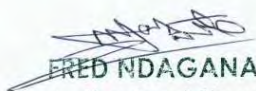
**CERTIFICATE OF BALANCE ON ACCOUNT 1015967533**

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.

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Tin: 01126011 – 0001



**ZAMFARA STATE OF NIGERIA  
TALATA MAFARA 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

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**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  
TALATA MAFARA 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**  
**TALATA MAFARA 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**  
**TALATA MAFARA 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

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, Chiguo 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  
TALATA MAFARA 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.

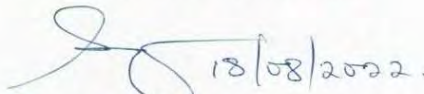
At the request of our client, we hereby confirm his Certificate of balance as appended below for your further action.

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**  
**TALATA MAFARA 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.  
 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)





**ZAMFARA STATE OF NIGERIA**  
**TALATA MAFARA 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

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**  
**TALATA MAFARA 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**  
**TALATA MAFARA 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