



ZAMFARA STATE OF NIGERIA

**MARU
LOCAL GOVERNMENT**

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

FOR THE YEAR ENDED 31ST DECEMBER, 2025



ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



His Excellency
DAUDA LAWAL
EXECUTIVE GOVERNOR, ZAMFARA STATE



ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



His Excellency
MALLAM MANI MALLAM MUMINI
DEPUTY GOVERNOR, ZAMFARA STATE



ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



RT. HON. BILYAMINU ISMAIL MORIKI
HONORABLE SPEAKER
ZAMFARA STATE HOUSE OF ASSEMBLY



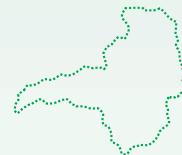
ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



HON. ENGR. AHMAD GARBAN YANDI
HONORABLE COMMISSIONER
MINISTRY FOR LOCAL GOVERNMENT
AND CHIEFTAINCY AFFAIRS



ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



DR YAKUBU SANUSI GUSAU, Ph.D
PERMANENT SECRETARY
MINISTRY FOR LOCAL GOVERNMENT
AND CHIEFTAINCY AFFAIRS



ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



HON. BELLO MUHAMMAD JABAKA

(Dallatun Dan Gulbi, Mabudin Dansadau)

EXECUTIVE CHAIRMAN
MARU LOCAL GOVERNMENT



MARU LOCAL GOVERNMENT

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

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ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



MARU LOCAL GOVERNMENT COUNCIL
ZAMFARA STATE - NIGERIA



ADDRESS:
Maru Local Government Secretariat, Along Sokoto, Gusau Road, Zamfara State.
Web Site: www.marulocalgovernment.com
Email: info.marulocalgovernment@gmail.com
Phone No. 08069515997, 07084747295

Our Ref: _____ Your Ref: _____ Date: _____

STATEMENT OF RESPONSIBILITIES

These financial statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act Cap 1958 as amended, and in compliance with the International Public Sector Accounting Standards (IPSAS - Cash Basis). I confirm that:

Proper books of account and financial records have been maintained throughout the financial year.

The financial statements reflect a true and fair view of the financial position and performance of **Maru Local Government**.

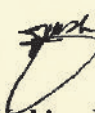
Internal controls and accounting procedures were duly observed to ensure accuracy and accountability.

The accounts were finalized and submitted within the statutory timeframe as required by relevant financial regulations.

All relevant disclosures, including assets, liabilities, revenue, and expenditures, have been appropriately recorded and reported.

I accept full responsibility for any errors or omissions in the accounts and affirm that corrective measures will be taken where necessary to uphold the integrity of the financial reporting process.


Hon. Bello Muhammad Jabaka
Executive Chairman


Alh. Kabiru Mainasara
Director of Finance & Accounts



All Correspondence to be addressed to the office of the Executive

Chairman



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

LGA/AA/VOL.II/177

7th May, 2026

AUDITOR'S GENERAL CERTIFICATION MARU LOCAL GOVERNMENT ACCOUNTS

We have audited the 2025 Accounts of Maru Local Government Council set out on page 10 – 42 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 4.

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 31st December, 2025 and of its surplus of income over expenditure and cash flow statement for the year ended on that date.

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



STATEMENT OF ACCOUNTING POLICIES (IPSAS CASH)

INTRODUCTION

In line with the adoption of the International Public Sector Accounting Standards (**IPSAS**) in Nigeria, a standardized chart of account (**COA**) alongside a set of general-purpose financial statements. (**GPFS**) have been designed and introduced by **FAAC** for adoption by all tiers of Governments in Nigeria.

The standardized **COA** and the **GPFS** is hereby adopted by **Maru Local Government** to comply with FAAC directive to harmonize public sector accounts reporting in **Maru Local Government**.

2.1 IPSAS CASH BASIS OF ACCOUNTING

The IPSAS Cash Basis Accounting recognizes transactions and events only when the cash (including cash equivalents) is received or paid by the Local Government. General Purpose Financial Statements (**GPFS**) prepared under the **IPSAS** cash basis provide readers with information about the sources of cash raised during the period, the purpose for which cash was used and the cash balances at the reporting date. The measurement focuses in the **GPFS** balances are cash and change during the period. Therefore, Bank Reconciliation Statement shall form integral part of Reports in **Maru Local Government**.

Notes to the **GPFS** provide additional information about liabilities, borrowings, non-cash assets and investments.

This Accounting policy addresses the following fundamental accounting issues:

- ❖ Definition of Accounting Terminologies.
- ❖ Recognition of Accounting Items.
- ❖ Measurement of Accounting Items.
- ❖ Treatment of Accounting Items.

The Accounting policy is subject to periodic reviews and updates as shall be deemed necessary by the Treasurer (Director Finance and Account) of **Maru Local Government**.

2.2 ACCOUNTING TERMINOLOGIES/DEFINATIONS

- i. **Accounting Policies:** are the specific principles, bases, conventions, rules and practices adopted by Maru Local Government in preparing and presenting Financial Statements.
- ii. **Cash:** cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.
- iii. **Cash equivalents:** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
- iv. **Cash basis:** means a basis of accounting that recognizes transactions and other events only when cash is received or paid.



- v. **Cash flows:** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by the government.
- vi. **Cash receipts:** are cash inflows.
- vii. **Cash payments:** are cash outflows.
- viii. **Cash controlled by the Local Government:** Cash is deemed to be controlled by Maru Local Government when the government can freely use the available cash for the achievement of its own objectives or enjoy benefit from the cash and can exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debts is controlled by the government.
- ix. **Notes to the GPFS:** shall include narrative descriptions or more schedules or analysis of amounts shown on the face of the GPFS, as well as additional information.

2.3 GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS)

The GPFS comprise of Statement of Cash Receipts and Payments and other Statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Maru Local Government, and Accounting Policies and Notes to the Financial Statements. In Maru Local Government, the GPFS Accounting Policy includes the following:

1. Statement 1- Cash Flow Statement: Statements of cash receipts and payments which recognizes all cash receipts, cash payments cash balances controlled by the Local Government; and separately identifies payments made by third parties on behalf of the Local Government.
2. Statement 2- Statement of Assets and Liabilities; Statement of Financial Position (also known as Balance Sheet)
3. Statement 3- Statement of Consolidated Revenue Funds; Statement Recurrent Financial Performance (also known as Profit & Loss Account)
4. Statement 4- Statement of Capital Development Fund; Statement of Capital Financial Performance (also known as Capital Expenditure)
5. Notes to the Accounts; Additional disclosures to explain the GPFS;
6. Accounting Policies and Explanatory Notes.

2.4 BASIS OF PREPARATION AND LEGAL PROVISIONS

The financial statements of **Maru Local Government** have been prepared under the historical cost convention and in accordance with the Cash Basis **IPSAS** issued by the International Public Sector Accounting Standards Board (**IPSASB**), other applicable standards as defined by the Fiscal Responsibility Law (**FRL**) and the Financial Reporting Council of Nigeria. In addition, the **GPFS** are in compliance



with the provision of Financial Regulations of the State. Transactions are recognized only when cash is received or paid.

2.5 FUNDAMENTAL ACCOUNTING CONCEPTS

The following fundamental accounting concepts are taken as the basis of preparation of all accounts and all reporting in **Maru Local Government**:

- ❖ **CASH BASIS OF ACCOUNTING.**
- ❖ **UNDERSTANDABILITY:** Transactions and events are accounted for by Maru Local Government and presented in the Financial Statements in a manner that is easily understandable by the users.
- ❖ **MATERIALITY:** Information contained in the Financial Statements are therefore complete in all material respects to present a true and fair view of the Local Government Affairs.
- ❖ **RELEVANCE:** Information is a critical factor in the decision-making needs of the user, information is relevant if it helps users of the Financial Statements in predicting future trends of the business.
- ❖ **GOING CONCERN CONCEPT:** Financial Statements are prepared on the Assumption that an entity will continue to operate in the foreseeable future without the need or intention on the part of the management to liquidate the entity.
- ❖ **CONSISTENCY CONCEPT:** This concept requires that accounting policies are applied consistently from period to period and changed only when there are valid reasons for such a change.
- ❖ **PRUDENCE:** Preparation of Financial Statements requires the use of professional judgement in the adoption of accounting policies and estimate. **Maru Local Government** exercise a degree of caution for estimates of Assets and Income of the Local Government are not overstated whereas Liability and Expenses are not understated.
- ❖ **COMPLETENESS:** Reliability of information contained in the Financial Statements is achieved only if complete Financial Information is provided, relevant to the decision-making needs of the users therefore, information is complete in all material respects.

2.6 REPORTING ENTITY

These financial statements reflect the cash transactions and balances of **Maru Local Government**, including all departments, units, and funds under its direct control.

2.7 REPORTING PERIOD

The reporting period covers **1st January to 31st December 2025**, consistent with the fiscal year of Zamfara State and the Federal Republic of Nigeria.

2.8 REPORTING CURRENCY



All amounts are presented in Nigerian Naira (₦), which is the functional and reporting currency of **Maru Local Government**.

2.9 REVENUE RECOGNITION

Revenue is recognized when cash is received. This includes:

- ❖ Statutory allocations from the Federation Account
- ❖ Internally generated revenue (e.g., market fees, licenses, fines)
- ❖ Grants and donations
- ❖ Other service-related income

No revenue is recognized for amounts due but not yet received.

2.10 EXPENDITURE RECOGNITION

Expenditures are recognized when cash is paid. This includes:

- ❖ Personnel costs (salaries, wages, allowances)
- ❖ Overhead and administrative expenses
- ❖ Capital projects and infrastructure payments
- ❖ Transfers to wards and community development initiatives

No liabilities are recorded for unpaid obligations.

2.11 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise:

- ❖ Cash on hand at the Treasury Department
- ❖ Balances in bank accounts held by **Maru Local Government**
- ❖ Short-term deposits with original maturities of three months or less

2.12 FOREIGN CURRENCY TRANSACTIONS

Foreign currency transactions (if any) are translated into Nigerian Naira at the exchange rate prevailing on the date of the transaction. Any gains or losses are recognized when cash is exchanged.

2.13 BUDGET INFORMATION

A comparison of actual cash receipts and payments against the approved budget is presented in the financial statements. Significant variances are explained in the accompanying notes.

2.14 COMPARATIVE INFORMATION

Comparative figures for the previous fiscal year are disclosed to provide context and enhance understanding of financial performance.

2.15 CONSOLIDATION POLICY

Departments and units under the control of **Maru Local Government** are consolidated. Inter-departmental cash transfers are eliminated in the consolidated financial statements.



2.16 DISCLOSURE OF EXTERNAL ASSISTANCE

External assistance received in cash (e.g., donor grants, federal interventions) is disclosed separately, including the source, purpose, and amount. Non-cash assistance is not recognized under the cash basis but may be disclosed in supplementary schedules.

2.17 OTHER BORROWINGS

These shall categorize as either short or long-term loans. Short-term loans are those payable within one calendar year (**12 Months**) while long-term loans and debts shall fall due beyond one calendar year (**Above 12 Months**) these shall be disclosed under statement of Cash Receipts and Payments for the year.

2.18 INTEREST RECEIVED

Interests actually received during the Financial Year shall be treated as a receipt under item 'Other Receipts'.

2.19 PAYMENTS

- ❖ These are Recurrent and Capital Cash Out-flows made during the Financial Year and shall be categorized either by function and/or by sector in the Statement of Cash Receipts and Payment.
- ❖ Payments for purchase of items of capital nature e.g., property, plant and equipment (**PPE**) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPEs shall be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the notes to **GPFS**.

2.20 LOANS GRANTED

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

2.21 LOAN REPAYMENTS

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.

2.22 INTEREST ON LOANS

Actual interest on loans and other Bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments.



2.23 PREPAYMENTS

Prepaid expenses are amounts paid in advance of receipts of goods or services and are charged directly to the respective expenditure items.

2.24 INVESTMENTS

Cash payments made for investment purposes such as purchase of Government Stock, Treasury Bills, and 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.

2.25 LEASES

- ❖ Cash payment for finance leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased items, are treated as Capital Payments and disclosed in the Statement of Cash Receipts and Payments.
- ❖ Operating lease cash payments, where the lessors effectively retain substantially all the risk and benefits of ownership of the leased items, are treated as operating expenses.

2.26 CASH BALANCES

This includes cash at Hand, at Bank and Cash Equivalents.

2.27 ADVANCES

All Cash 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 is 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, 2025

ANNUAL BUDGET 2025 ₦		NOTES	ACTUAL 2025 ₦	ACTUAL 2024 ₦
	<u>CashFlows from Operating Activities:</u>			
	<u>Receipts:</u>			
3,558,722,570	Statutory Allocation	1	4,173,266,916	811,643,882
4,028,083,360	Value Added Tax (VAT)	2	3,617,816,673	2,820,185,826
2,249,974,910	Other Receipts	4	1,487,658,048	2,441,108,305
	Transfer from other Government Agencies	5	-	-
	Other Transfers	6	-	-
9,836,780,840	Sub-Total- Statutory Allocation		9,278,741,637	6,072,938,013
	<u>Independent Revenue (IGR)</u>			
49,141,180	Direct Taxes	3	15,019,759	44,968,045
-	Rates	3	-	-
14,455,680	Licences	3	51,457,198	2,594,176
-	Mining Rents	3	5,431,190	6,410,605
-	Royalties	3	-	-
-	Fees	3	31,944,189	24,794,340
-	Fines	3	-	-
-	Sales	3	-	-
24,184,010	Earnings	3	15,611,624	12,526,315
3,111,780	Sales/Rent of Government Buildings	3	-	-
-	Sales/Rent on Lands and Others	3	3,293,006	2,541,761
-	Repayments- General	3	-	-
-	Investment income	3	9,020,000	-
-	Interest Earned on Fixed Deposits	3	135,358,314	86,744,343
-	Re-Imbursement/Miscellaneous Reciept	3	-	-
305,000,000	10% State I.G.R	3	-	-
395,892,650	Sub-Total-Independent Revenue		267,135,280	180,579,584
	<u>Other Revenue Sources of the L/Govt.</u>			
-	Capital Foreign Grants			
2,814,891,300	Capital Development Funds			
2,814,891,300			-	-
13,047,564,790	Total Receipts		9,545,876,917	6,253,517,597


Director of Finance and Supply



MARU LOCAL GOVERNMENT

ANNUAL BUDGET 2025 ₦		NOTE	ACTUAL 2025 ₦	ACTUAL 2024 ₦
	<u>Payments:</u>			
1,630,086,330	Personnel Costs (Incl.Salaries on CRF Charges):	7	1,269,047,249	685,782,541
2,465,800,000	Overhead Charges:	8	1,319,678,464	608,519,037
1,549,650,000	Consolidated Revenue Fund Charges	9	1,761,043,433	1,480,172,410
50,000,000	CRF Charges- Public debt charges	10	238,261,760	159,338,445
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	11	159,321,202	103,409,359
	Transfers to Others	12	-	-
5,695,536,330	Total Payments		4,747,352,108	3,037,221,792
7,352,028,460	Net Cash Flow from Operating Activities		4,798,524,810	3,216,295,805
	<u>CashFlows from Investment Activities:</u>			
1,072,000,000	Capital Expenditure: Administrative Sector:	13	1,254,261,828	1,711,289,721
4,250,650,000	Capital Expenditure: Economic Sector:	13	1,372,072,154	1,034,521,775
2,029,378,460	Capital Expenditure: Social Service Sector:	13	3,550,942,532	21,997,219
	Capital Expenditure: Funded from Aids and Grants:			
7,352,028,460	Net Cash Flow from Investment Activities:		6,177,276,514	2,767,808,715
	<u>CashFlows from Financing Activities:</u>			
	Proceeds from Aids and Grants			
-	Proceeds from External Loan	14	-	-
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shortterm Loan)	14	-	-
-	Repayment of External Loans (Including Servicing)		-	-
	Repayment of FGN/Treasury Bonds			
	Repayment of Loans from Other Funds/Faac Deduction)		28,029,380	-
-	Net Cash Flows from Financing Activities:		28,029,380	-

.....Director of Finance and Supply



MARU LOCAL GOVERNMENT

ANNUAL BUDGET 2025 ₦	NOTE	ACTUAL 2025 ₦	ACTUAL 2024 ₦
Movement in Other Cash Equivalent Accounts			
(Increase)/Decrease in Investments			
Net (Increase)/Decrease in Other Cash Equivalents/Fixed Dep		903,104,711	783,305,107
Total Cashflows from other cash equivalent Accounts		903,104,711	783,305,107
- Net Cash for the year		(1,350,722,324)	448,487,091
Cash & Its Equivalent as at 1st January		2,971,373,806	1,739,581,608
- Cash & Its Equivalent as at 31st December		2,523,756,193	2,971,373,806

.....Director of Finance and Supply



MARU LOCAL GOVERNMENT

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2025

	NOTE	ACTUAL 2025 ₦	ACTUAL 2024 ₦
ASSETS:-			
<u>Liquid Assets:-</u>			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	15	38,742,887	38,361,716
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	16	2,485,013,306	2,933,012,090
TOTAL LIQUID ASSETS		2,523,756,193	2,971,373,806
<u>Investments and Other Cash Assets:</u>			
Local Government Investments	17	101,777,340	101,777,340
Imprest			
Advances	18	48,721,767	48,721,767
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		150,499,107	150,499,107
TOTAL ASSETS		2,674,255,300	3,121,872,913


.....Director of Finance and Supply



MARU LOCAL GOVERNMENT

	NOTE	ACTUAL 2025 ₦	ACTUAL 2024 ₦
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund	19	2,523,756,193	2,971,373,806
Capital Development Fund		150,499,107	150,499,107
Trust & Other Public Funds			
<u>TOTAL PUBLIC FUNDS</u>		2,674,255,300	3,121,872,913
<u>EXTERNAL AND INTERNAL LOANS</u>			
External Loans: LGC			
LGC Bonds & Treasury Bonds			
Nigerian Treasury Bills (NTB)			
<u>Development Loan Stock</u>			
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds			
TOTAL EXTERNAL AND INTERNAL LOANS		-	-
<u>OTHER LIABILITIES</u>			
Deposits:-			
TOTAL LIABILITIES		2,674,255,300	3,121,872,913

.....Director of Finance and Supply



ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



MARU LOCAL GOVERNMENT

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2025

ACTUAL 2024 ₦		NOTES	ACTUAL 2025 ₦	FINAL BUDGET 2025 ₦	INITIAL/ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	VARIANCE ON FINAL BUDGET 2025 %
1,739,581,608	Opening Balance:		2,971,373,806				
	ADD: REVENUE						
811,643,882	Statutory Allocation	1	4,173,266,916	3,558,722,570	3,558,722,570		34
2,820,185,826	Value Added Tax Allocation	2	3,617,816,673	4,028,083,360	4,028,083,360		30
2,441,108,305	Other Receipts	4	1,487,658,048	2,249,974,910	2,249,974,910		12
-	Transfer from other Government Agencies	5	-	-	-		-
-	Other Transfers	6	-	-	-		-
7,812,519,622	Sub-Total-Statutory Allocation		12,250,115,443	9,836,780,840	9,836,780,840	-	76
	Independent Revenue (IGR)						
44,968,045	Direct Taxes	3	15,019,759	49,141,180	49,141,180		6
-	Rates	3	-	-	-		-
2,594,176	Licences	3	51,457,198	14,455,680	14,455,680		19
6,410,605	Mining Rents	3	5,431,190	-	-		2
-	Royalties	3	-	-	-		-
24,794,340	Fees	3	31,944,189	-	-		12
-	Fines	3	-	-	-		-
-	Sales	3	-	-	-		-
12,526,315	Earnings	3	15,611,624	24,184,010	24,184,010		6
-	Sales/Rent of Government Buildings	3	-	3,111,780	3,111,780		-
2,541,761	Sales/Rent on Lands and Others	3	3,293,006	-	-		1
-	Repayments- General	3	-	-	-		-
-	Investment income	3	9,020,000	-	-		3
86,744,343	Interest Earned on Fixed Deposits	3	135,358,314	-	-		51
-	Re-Imbursement/Miscellaneous Receipt	3	-	-	-		-
-	10% State I.G.R	3	-	305,000,000	305,000,000		-
180,579,584	Sub-Total-Independent Revenue		267,135,280	395,892,650	395,892,650	-	100
	Other Revenue Sources of the L/Govt.						
7,993,099,206	TOTAL REVENUE		12,517,250,723	10,232,673,490	10,232,673,490	-	100


Director of Finance and Supply



ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



MARU LOCAL GOVERNMENT

ACTUAL 2024 ₦		NOTES	ACTUAL 2025 ₦	FINAL BUDGET 2025 ₦	INITIAL/ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	VARIANCE ON FINAL BUDGET %
<u>LESS: EXPENDITURE</u>							
685,782,541	Personnel Costs (Incl.Salaries on CRF Charges):	7	1,269,047,249	1,630,086,330	1,630,086,330		78
608,519,037	Overhead Charges:	8	1,319,678,464	2,465,800,000	2,465,800,000		54
1,480,172,410	Consolidated Revenue Fund Charges	9	1,761,043,433	1,549,650,000	1,549,650,000		114
159,338,445	CRF Charges- Public debt charges	10	238,261,760	50,000,000	50,000,000		477
	Subvention to Parastatals						
103,409,359	Other Transfers to Government Agencies	11	159,321,202	-			
-	Transfers to Others	12	-	-			
<u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u>							
	Repayments:External Loans: LGC			-			
	Repayments:LGC Bonds &Treasury Bonds						
	Repayments:Nigerian Treasury Bills (NTB)						
	Repayments:Development Loan Stock						
	Repayments:Other Internal Loans(Promissory Notes)						
	Repayments:Internal Loans from Other Funds/Faac Deduction		(28,029,380)				
3,037,221,792	TOTAL EXPENDITURE:		4,719,322,728	5,695,536,330	5,695,536,330	-	83
4,955,877,414	OPERATING BALANCE:		7,797,927,995	4,537,137,160	4,537,137,160	-	172
<u>APPROPRIATIONS/TRANSFERS:</u>							
4,955,877,414	Transfer to Capital Development Funds:		7,797,927,995	7,352,028,460	7,352,028,460	-	106
4,955,877,414	Closing Balance:		7,797,927,995	7,352,028,460	7,352,028,460	-	106


Director of Finance and Supply



ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



MARU LOCAL GOVERNMENT

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2025

ACTUAL 2024 ₦		NOTES	ACTUAL 2025 ₦	FINAL BUDGET 2025 ₦	INITIAL/ORIGINAL BUDGET 2025 ₦	SUPPLEMENTARY BUDGET 2025 ₦	PERF. ON TOTAL %
	Opening Balance:						
	<u>ADD: REVENUE</u>						
4,955,877,414	Transfer from Consolidated Revenue Fund:		7,797,927,995	4,537,137,160	4,537,137,160	-	172
	Aid and Grants						
	Capital Foreign Grants			-			
	Capital Development Funds Receipts			2,814,891,300	2,814,891,300		-
	External Loans: LGC			-			
	LGC Bonds & Treasury Bonds						
783,305,107	Nigerian Treasury Bills (NTB)/Fixed Deposits		903,104,711				
	Development Loan Stock						
	Other Internal Loans (Promissory Notes)						
	Internal Loans from Other Funds (UBA TOD)		-				
5,739,182,521	TOTAL REVENUE AVAILABLE:		8,701,032,706	7,352,028,460	7,352,028,460	-	172
	<u>LESS: CAPITAL EXPENDITURE:</u>						
1,711,289,721	Capital Expenditure: Administrative Sector:	13	1,254,261,828	1,072,000,000	1,072,000,000		117
1,034,521,775	Capital Expenditure: Economic Sector:	13	1,372,072,154	4,250,650,000	4,250,650,000		32
21,997,219	Capital Expenditure: Social Service Sector:	13	3,550,942,532	2,029,378,460	2,029,378,460		175
	Capital Expenditure: Funded from Aids and Grants:						
2,767,808,715	TOTAL CAPITAL EXPENDITURE		6,177,276,514	7,352,028,460	7,352,028,460	-	324
	Intangible Assets						
2,971,373,806	CLOSING BALANCE		2,523,756,193	-	-	-	


Director of Finance and Supply



MARU LOCAL GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2025

NOTES	DETAILS		ACTUAL 2025 ₦	ACTUAL 2024 ₦	BUDGET 2025 ₦	VARIANCE 2025 ₦
1	A - Share of Statutory Allocation from FAAC					
11010101	Net Share of Statutory Allocation from FAAC	A	4,145,237,536	811,643,882	3,558,722,570	586,514,966
	Add Deduction at Source for Loan Repayments	B	28,029,380			28,029,380
	Total (GROSS) FAAC Allocation		4,173,266,916	811,643,882	3,558,722,570	614,544,346
2	B- Value Added Tax					
11010201	Share of Value Added Tax (VAT)	C	3,617,816,673	2,820,185,826	4,028,083,360	(410,266,687)
	Add Deduction at Source for Loan Repayments					
	Total (GROSS) FAAC Allocation		3,617,816,673	2,820,185,826	4,028,083,360	(410,266,687)
3	INDEPENDENT REVENUE (IGR)					
120102	- Direct Taxes		15,019,759	44,968,045	49,141,180	(34,121,421)
120204	- Rates		-	-		-
120201	- Licences		51,457,198	2,594,176	14,455,680	37,001,518
120202	- Mining Rents		5,431,190	6,410,605		5,431,190
120203	- Royalties		-	-		-
120204	- Fees		31,944,189	24,794,340		31,944,189
120205	- Fines		-	-		-
120206	- Sales		-	-		-
120207	- Earnings		15,611,624	12,526,315	24,184,010	(8,572,386)
120208	- Sales/Rent of Government Buildings		-	-	3,111,780	(3,111,780)
120209	- Sales/Rent on Lands and Others		3,293,006	2,541,761		3,293,006
120210	- Repayments- General		-	-		-
120211	- Investment income		9,020,000	-		9,020,000
120212	- Interest Earned on Fixed Deposits		135,358,314	86,744,343		135,358,314
120213	- Re-Imbursement/Miscellaneous Receipt		-	-		-
	- 10% State I.G.R				305,000,000	(305,000,000)
			267,135,280	180,579,584	395,892,650	(128,757,370)


Director of Finance and Supply



MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2025 ₦	ACTUAL 2024 ₦	BUDGET 2025 ₦	VARIANCE 2025 ₦
4	OTHER RECEIPTS				
	- Share of Exchange Gains Difference	241,128,590	1,895,607,984	398,061,110	(156,932,520)
	- Share of Electronic Money Transfer Levy	191,241,118	93,129,117	164,816,950	26,424,168
	- Share of Ecology Funds	137,991,074	86,471,268		137,991,074
	- Share of Other Funds	464,391,517		928,783,030	
	- Share of Second Signature Bonus	244,186,047		488,372,090	
	- Distribution of Non-oil Excess Account	90,228,120	153,567,654	104,624,250	(14,396,130)
	- Share of Solid Minerals	9,308,517	4,501,750	18,617,030	(9,308,513)
	- Share of Augmentation	70,591,997	-	141,183,990	(70,591,993)
	- Share of Forex Equalization	2,758,229	-	5,516,460	(2,758,231)
	- Share of Recover of VAT from Import	35,832,840	-		35,832,840
	- Share of Additional Funds FGN		207,830,533		-
		1,487,658,048	2,441,108,305	2,249,974,910	(53,739,305)
5	TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	- Zamfara State Government Sub-Treasury	-	-	-	-
		-	-	-	-
6	OTHER TRANSFERS				
	- Amsabam Construction Ventures	-	-	-	-
	- Cash Deposit Caliphate & Others	-	-	-	-
		-	-	-	-

.....Director of Finance and Supply



MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2025 ₦	ACTUAL 2024 ₦	BUDGET 2025 ₦	VARIANCE 2025 ₦
7	PERSONNEL COST				
	ADMINISTRATIVE SECTOR				
011100100100	- Office of the Chairman	4,469,699	4,000,050	7,775,150	(3,305,451)
011100100200	- Office of the Vice Chairman	3,961,356	355,560	7,302,160	(3,340,804)
011100500100	- Adviser/Assistant to the Chairman/V. Chairman	-	-		-
011101300100	- Office of the Secretary	2,706,926	3,091,391	6,262,270	(3,555,344)
011118300100	- Internal Audit	10,981,537	5,467,776		10,981,537
011200100100	- The Council	15,557,070	7,333,425	67,258,410	(51,701,340)
012500100100	- Personnel Management	192,676,054	95,934,610	368,471,950	(175,795,896)
	TOTAL	230,352,642	116,182,811	457,069,940	(226,717,298)
	ECONOMIC SECTOR				
021500100100	- Agric and Natural Resources	143,092,752	71,246,774	208,586,890	(65,494,138)
022000100100	- Finance & Supply	165,166,750	82,237,556	297,947,140	(132,780,390)
022000300100	- Planning, Research & Statistics	13,754,652	6,848,527	16,978,140	(3,223,488)
023400100100	- Works & Housing	137,657,446	68,540,501	169,090,960	(31,433,514)
	TOTAL	459,671,600	228,873,358	692,603,130	(232,931,530)
	SOCIAL SECTOR				
052100100100	- Primary Health Care Services	82,527,913	41,091,163	106,000,000	(23,472,087)
0505100200100	- Traditional Offices	78,494,293	78,494,293	91,328,000	(12,833,707)
0505100300100	- Social & Community Development	204,212,214	101,678,537	223,772,290	(19,560,076)
0505100400100	- Religious Affairs	16,416,843	8,174,049	6,692,580	9,724,263
0505100500100	- Women Affairs	142,759,978	71,081,084	52,620,390	90,139,588
	- Salary Bonus (December, 2024 & Ramadan, 2025)	54,611,766	40,207,246		54,611,766
	TOTAL	579,023,007	340,726,371	480,413,260	98,609,747
	TOTAL PERSONNEL COST	1,269,047,249	685,782,541	1,630,086,330	(361,039,081)


.....Director of Finance and Supply



MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2025 ₦	ACTUAL 2024 ₦	BUDGET 2025 ₦	VARIANCE 2025 ₦
8	OVERHEAD COST				
	ADMINISTRATIVE SECTOR				
011100100100	- Office of the Chairman	90,410,813	19,656,500	165,500,000	(75,089,187)
011100100200	- Office of the Vice Chairman	10,978,300	870,000	40,450,000	(29,471,700)
011100500100	- Adviser/Assistant to the Chairman/V. Chairman	21,240,000	-		21,240,000
011101300100	- Office of the Secretary	5,470,000	7,387,000	37,800,000	(32,330,000)
011118300100	- Internal Audit	1,460,000	-		1,460,000
011200100100	- The Council	60,070,363	15,050,000	129,000,000	(68,929,637)
012500100100	- Personnel Management	320,265,634	287,506,496	362,250,000	(41,984,366)
	TOTAL	509,895,110	330,469,996	735,000,000	(225,104,890)
	ECONOMIC SECTOR				
021500100100	- Agric and Natural Resources	21,899,900	4,286,000	134,500,000	(112,600,100)
022000100100	- Finance & Supply	61,740,271	54,327,939	184,000,000	(122,259,729)
022000300100	- Planning, Research & Statistics	19,652,411	18,704,771	45,800,000	(26,147,589)
023400100100	- Works & Housing	16,163,250	9,912,304	46,000,000	(29,836,750)
	TOTAL	119,455,832	87,231,014	410,300,000	(290,844,168)
	SOCIAL SECTOR				
052100100100	- Primary Health Care Services	67,410,573	44,338,675	120,500,000	(53,089,427)
0505100200100	- Traditional Offices	-	-		-
0505100300100	- Social & Community Development	411,010,912	120,318,409	355,700,000	55,310,912
0505100400100	- Religious Affairs	201,564,917	26,030,943	578,500,000	(376,935,083)
0505100500100	- Women Affairs	10,341,121	130,000	265,800,000	(255,458,879)
	- Miscellaneous				-
	TOTAL	690,327,523	190,818,027	1,320,500,000	(630,172,477)
	TOTAL OVERHEAD COST	1,319,678,464	608,519,037	2,465,800,000	(1,146,121,536)


Director of Finance and Supply



MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2025 ₦	ACTUAL 2024 ₦	BUDGET 2025 ₦	VARIANCE 2025 ₦
9	CONSOLIDATED REVENUE FUND CHARGES				
21010103	- Subvention to Pension Funds	124,914,286	480,957,223	120,000,000	4,914,286
21010103	- Contribution to Emirate Council	207,261,877	40,582,194	160,000,000	47,261,877
21010103	- Contribution to Security Trust Funds	417,453,663	248,091,818	370,000,000	47,453,663
21010103	- Contribution to Common Services	82,904,751	16,232,878	62,000,000	20,904,751
21010103	- Contribution to Training Fund	41,452,375	8,116,439	32,000,000	9,452,375
21010103	- Contribution to Primary School Teachers Salary	497,467,562	358,403,361	510,000,000	(12,532,438)
21010103	- Contribution to Agency for Mass Education Salary	126,468,582	77,448,156	130,000,000	(3,531,418)
21010103	- Contribution to State Electoral Commission (ZASIEC)	-	115,421,889		-
21010103	- Contribution to Primary Health Care Staff Salary	224,327,477	133,632,736	120,000,000	104,327,477
21010103	- Contribution Local Government Audit	1,285,715	1,285,715	1,500,000	(214,285)
21010103	- Contribution Zamfara State University	-			-
21010103	- Oversight Committee Logistics	6,857,143		10,000,000	(3,142,857)
21010103	- Contribution to ZEMA	1,200,000		1,500,000	(300,000)
21010103	- Contribution to Council of Cheifs	1,285,715		1,800,000	(514,285)
21010103	- Contribution to Works School	600,000		1,000,000	(400,000)
21010103	- Contribution to ZCSDA	1,200,000		1,500,000	(300,000)
21010103	- Contribution to Pension Commission	1,285,715		1,350,000	(64,285)
21010103	- Contribution to State Fire Service	3,000,000		3,500,000	(500,000)
21010103	- Contribution to Skills Acquisition	1,200,000		1,500,000	(300,000)
21010103	- Contribution to NSCDC	5,332,143		6,000,000	(667,857)
21010103	- Contribution to NPF	8,817,857		9,000,000	(182,143)
21010103	- Contribution to Security	6,728,571		7,000,000	(271,429)
		1,761,043,433	1,480,172,410	1,549,650,000	211,393,433


Director of Finance and Supply



MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2025 ₦	ACTUAL 2024 ₦	BUDGET 2025 ₦	VARIANCE 2025 ₦
10	CRF CHARGES- PUBLIC DEBT CHARGES				
41030101	- Short Term Borrowings				-
41030102	- Withholding Tax	59,791,947	42,882,896	5,000,000	54,791,947
41030103	- Value Added Tax (V.A.T FIRS)	59,791,947	42,882,896	15,000,000	44,791,947
41030104	- Others/Taxes	-	7,700,707	3,500,000	(3,500,000)
41030101	- Pay as You Earn (PAYE)	58,069,605	29,873,794	7,500,000	50,569,605
	- Water Rate	6,082,204	3,185,594	3,000,000	3,082,204
41030201	- National Health Insurance Scheme	21,512,550	11,538,930	5,000,000	16,512,550
41030202	- Contributory Pension Scheme				-
41030203	- Union Dues	14,262,755	7,716,217	4,500,000	9,762,755
	- Party Contributory Scheme	1,048,539	382,439		1,048,539
41030204	- Housing Funds (NHF)	17,702,214	13,164,994	6,500,000	11,202,214
41030207	- Insurance Programmes (Superannuation)				-
41030208	- Welfare Loan Scheme				-
41030209	- Dependent Fund (Development Levy)				-
41030210	- Poverty Alleviation Scheme				-
41030214	- Other/Loan Deductions	-	9,977		-
41030215	- Payout Recovered				-
41030216	- Overpayment Recoverable (Receipt)				-
		238,261,760	159,338,445	50,000,000	188,261,760
11	OTHER TRANSFERS TO GOVERNMENT AGENCIES:				
	- Zamfara State Ministry of Finance (Ecology Funds)	137,991,074			
	- Directorate of Skills Acquisition	-	1,071,429		-
	- Directorate of Internal Security	-	2,017,857		-
	- Zamfara State Office of the Chief of Staff	-	9,276,689		-
	- ZBIRS/BPP Contract Registration	21,330,128	13,053,441		21,330,128
	- Zamfara State Office of the First Lady	-	6,096,000		-
	- Zamfara Secretary to State Government	-	47,551,086		-
	- Ministry of Security and Home Affairs	-	24,342,857		-
	- Zamfara State Office of the Executive Governor				-
	- Zamfara State Office of the Head of Service				-
	- Zamfara State Hajj Commission				-
	- Executive Secretary ZSMEB				-
	- Local Government Pension Board				-
		159,321,202	103,409,359	-	21,330,128

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MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2025 ₦	ACTUAL 2024 ₦	BUDGET 2025 ₦	VARIANCE 2025 ₦
12	TRANSFERS TO OTHERS:				
	- Anti Thuggery Standing Committee	-	-	-	-
		-	-	-	-
13	CAPITAL EXPENDITURE				
	ADMINISTRATIVE SECTOR				
230101	- Purchase of Fixed Assets	896,444,566	1,630,379,633	545,000,000	351,444,566
230201	- Construction/Provision of Fixed Assets	347,383,981	-	437,000,000	(89,616,019)
230301	- Rehabilitation/Repairs of Fixed Assets	10,433,281	80,910,088	90,000,000	(79,566,719)
230401	- Preservation of Environment		-		-
		1,254,261,828	1,711,289,721	1,072,000,000	182,261,828
	ECONOMIC SECTOR				
230101	- Purchase of Fixed Assets	554,477,703	742,785,445	330,000,000	224,477,703
230201	- Construction/Provision of Fixed Assets	815,451,581	291,736,330	3,580,650,000	(2,765,198,419)
230301	- Rehabilitation/Repairs of Fixed Assets	1,428,585	-	285,000,000	(283,571,415)
230401	- Preservation of Environment	714,286	-	55,000,000	(54,285,714)
		1,372,072,154	1,034,521,775	4,250,650,000	(2,878,577,846)
13	SOCIAL SECTOR				
230101	- Purchase of Fixed Assets	1,843,354,645	-	381,500,000	1,461,854,645
230201	- Construction/Provision of Fixed Assets	1,664,710,791	21,997,219	1,532,878,460	131,832,331
230301	- Rehabilitation/Repairs of Fixed Assets	42,877,096	-	115,000,000	(72,122,904)
230401	- Preservation of Environment				-
		3,550,942,532	21,997,219	2,029,378,460	1,521,564,072
	TOTAL CAPITAL EXPENDITURE BY SECTOR	6,177,276,514	2,767,808,715	7,352,028,460	(1,174,751,946)


Director of Finance and Supply



MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2025 ₦	ACTUAL 2024 ₦	BUDGET 2025 ₦	VARIANCE 2025 ₦
14	PROCEEDS FROM LOANS/OTHER BORROWINGS				
	- Commercial Banks Loans				-
	- Commercial Banks Loans (U.B.A Shortterm Loan)				-
		-	-	-	-
15	OTHER BANKS OF THE TREASURY				
	- UBA PLC	38,440,308	38,073,203		
	- Sterling Bank PLC		288,513		
	Zenith Bank PLC I	271,593			
	Zenith Bank PLC II	30,986			
		38,742,887	38,361,716		
16	CASH HELD BY DEPARTMENT & AGENCIES:				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	3,805	4,265		
		3,805	4,265		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I (Salary Backup)	129,110,456	329,880,957		
		129,110,456	329,880,957		
	- Cash at Hand with MLGCA (Dev. Sarving)				
	i. U.B.A PLC	669,489,227	225,565,484		
	ii. Jaiz Bank PLC	-	-		
		669,489,227	225,565,484		
	- Cash at Hand with MLGCA (Fixed Deposits)				
	i. U.B.A PLC	903,104,711	783,305,107		
		903,104,711	783,305,107		
16	CASH HELD BY DEPARTMENT & AGENCIES				
	- Cash at Hand with MLGCA (JAAC 1)	3,805	4,265		
	- Cash at Hand with MLGCA (Salary)	129,110,456	329,880,957		
	- Cash at Hand with MLGCA (Dev. Saving)	669,489,227	225,565,484		
	- Cash at Hand with MLGCA (Fixed deposits)	1,686,409,818	2,377,561,383		
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	2,485,013,306	2,933,012,090		

.....Director of Finance and Supply



MARU LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2025 ₦	ACTUAL 2024 ₦	BUDGET 2025 ₦	VARIANCE 2025 ₦
17	LOCAL GOVERNMENT INVESTMENTS				
	Brightway Solid Minerals Dev. Co.	86,595,581	86,595,581		
	CCNN Sokoto	200,000	200,000		
	Gamji Bank	125,000	125,000		
	Gusau Community Bank	100,000	100,000		
	Intercontinental Bank	1,350,000	1,350,000		
	Sokoto Cooperative Bank	100,000	100,000		
	Sokoto Investment Co Ltd	500,000	500,000		
	T/Mafara Bricks B. Ind.	1,000,000	1,000,000		
	Unity Bank (BON)	91,645	91,645		
	Zamfara Fertilizer Co.	2,000,000	2,000,000		
	Zamfara State Investment Company	9,715,114	9,715,114		
		101,777,340	101,777,340		
18	ADVANCES				
	Yusuf M T, Ibrahim M.G & Others	7,220,105	7,220,105		
	Hajia Sadiya Muh'd, Bello Audu K & Others	8,601,200	8,601,200		
	Alh Tukur Aliyu, Alh. Muhammad Kanoma & Others	6,665,260	6,665,260		
	Umar Aliyu D/Gulbi, Muhammad M. Nasarawa & Others	6,600,280	6,600,280		
	Aminu Garba, Alh. Salisu Kanoma & Others	7,800,280	7,800,280		
	Yusuf Musa, Abdulhamid & Others	11,834,642	11,834,642		
		48,721,767	48,721,767		
19	CONSOLIDATED REVENUE FUNDS				
	- Opening Balance	2,971,373,806	1,739,581,608		
	- Revenue	10,448,981,629	7,036,822,704		
		13,420,355,434	8,776,404,312		
	- Less				
	- Expenditure	10,896,599,242	5,805,030,507		
	- Closing Balance	2,523,756,193	2,971,373,806		

.....Director of Finance and Supply



ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
 REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
 FOR THE YEAR ENDED 31ST DECEMBER, 2025



MARU LOCAL GOVERNMENT

1A

SUMMARY OF GROSS RECEIPTS FROM SLJAAC JANUARY-DECEMBER, 2025

CODE	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	
11010100	STATUTORY ALLOCATION	120,693,369	247,311,854	263,614,655	304,080,048	310,430,071	283,231,286	
	TOTAL	120,693,369	247,311,854	263,614,655	304,080,048	310,430,071	283,231,286	
CODE	DESCRIPTION	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
11010100	STATUTORY ALLOCATION	341,485,177	441,781,088	464,605,994	418,653,628	468,321,400	481,028,966	4,145,237,536
	TOTAL	341,485,177	441,781,088	464,605,994	418,653,628	468,321,400	481,028,966	4,145,237,536
CODE	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	
11010100	VALUE ADDED TAX (VAT)	279,175,287	329,150,232	273,459,833	276,010,248	288,064,818	318,181,263	
	TOTAL	279,175,287	329,150,232	273,459,833	276,010,248	288,064,818	318,181,263	
CODE	DESCRIPTION	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
11010100	VALUE ADDED TAX (VAT)	288,271,093	313,184,165	302,192,265	387,618,107	330,005,175	232,504,188	3,617,816,673
	TOTAL	288,271,093	313,184,165	302,192,265	387,618,107	330,005,175	232,504,188	3,617,816,673

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SUMMARY OF GROSS INTERNALLY GENERATED REVENUE JANUARY-DECEMBER, 2025

CODE	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	
120101	- Direct Taxes	2,000,000	2,597,700	2,000,000	-	-	-	
120204	- Rates	-	-	-	-	-	-	
120201	- Licences	4,100,000	3,950,000	2,770,270	4,300,200	1,768,320	4,350,000	
120202	- Mining Rents	350,000	310,065	302,150	360,150	365,200	363,150	
120203	- Royalties	-	-	-	-	-	-	
120204	- Fees	2,465,150	2,800,360	6,745,020	1,870,125	2,388,518	2,902,310	
120205	- Fines	-	-	-	-	-	-	
120206	- Sales	-	-	-	-	-	-	
120207	- Earnings	1,300,765	1,222,370	1,072,815	1,314,070	1,313,730	1,313,245	
120208	- Sales/Rent of Government Buildings	-	-	-	-	-	-	
120209	- Sales/Rent on Lands and Others	290,115	210,700	195,340	281,700	280,520	290,115	
120210	- Repayments- General	-	-	-	-	-	-	
120211	- Investment income	-	-	-	-	-	-	
120212	- Interest Earned	8,340,860	4,044,491	16,263,362	8,615,482	13,897,469	19,079,937	
120213	- Re-Imbursement/Miscellaneous Rec.	-	-	-	-	-	-	
	TOTAL	18,846,890	15,135,686	29,348,957	16,741,727	20,013,757	28,298,757	


 Director Finance and Supply



ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



MARU LOCAL GOVERNMENT

3

SUMMARY OF GROSS INTERNALLY GENERATED REVENUE JANUARY-DECEMBER, 2025

CODE	DESCRIPTION	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
120101	- Direct Taxes	-	-	-	-	4,367,065	4,054,994	15,019,759
120204	- Rates	-	-	-	-	-	-	-
120201	- Licences	4,370,150	4,640,008	5,000,000	7,000,000	5,220,050	3,988,200	51,457,198
120202	- Mining Rents	380,200	396,500	390,005	1,450,000	395,620	368,150	5,431,190
120203	- Royalties	-	-	-	-	-	-	-
120204	- Fees	1,931,520	2,976,200	1,461,120	1,830,000	2,447,406	2,126,460	31,944,189
120205	- Fines	-	-	-	-	-	-	-
120206	- Sales	-	-	-	-	-	-	-
120207	- Earnings	1,331,250	1,350,375	1,363,850	1,365,000	1,367,994	1,296,160	15,611,624
120208	- Sales/Rent of Government Buildings	-	-	-	-	-	-	-
120209	- Sales/Rent on Lands and Others	286,500	295,500	292,150	292,600	296,040	281,726	3,293,006
120210	- Repayments- General	-	-	-	-	-	-	-
120211	- Investment income	-	-	-	-	1,500,000	7,520,000	9,020,000
120212	- Interest Earned	10,899,009	11,005,820	10,403,852	7,086,157	13,940,877	11,780,995	135,358,314
120213	- Re-Imbursement/Miscellaneous Rec.	-	-	-	-	-	-	-
	TOTAL	19,198,629	20,664,403	18,910,977	19,023,757	29,535,052	31,416,685	267,135,280

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SUMMARY OF OTHER RECEIPTS JANUARY-DECEMBER, 2025

CODE	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	
	- Share of Exchange Gains Difference	135,376,506	-	-	9,646,073	27,680,811	26,327,163	
	- Share of Electronic Money Transfer Levy	14,523,067	9,553,487	16,101,520	11,522,525	17,954,298	12,753,579	
	- Share of Ecology Funds	7,682,096	9,537,116	10,212,409	9,411,784	10,143,326	9,286,753	
	- Share of Other Funds	464,391,517	-	-	-	-	-	
	- Share of Second Signature Bonus	-	129,198,966	114,987,080	-	-	-	
	- Distribution of Non-oil Excess Account	-	-	52,312,126	-	-	-	
	- Share of Solid Minerals	-	-	9,308,517	-	-	-	
	- Share of Augmentation	-	70,591,997	-	-	-	-	
	- Share of Forex Equalization	-	-	-	-	-	2,758,229	
	- Share of Recover of VAT from Import	-	-	-	-	-	-	
	- Share of Additional Funds FGN							
	TOTAL	621,973,186	218,881,565	202,921,653	30,580,382	55,778,436	51,125,724	

Director Finance and Supply



ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



MARU LOCAL GOVERNMENT

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SUMMARY OF OTHER RECEIPTS JANUARY-DECEMBER, 2025

CODE	DESCRIPTION	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
	- Share of Exchange Gains Difference	13,781,027	14,066,883	14,250,127	-	-	-	241,128,590
	- Share of Electronic Money Transfer Levy	13,482,601	17,233,253	14,788,127	23,393,146	21,829,021	18,106,494	191,241,118
	- Share of Ecology Funds	11,795,466	13,675,439	15,206,565	12,559,609	14,049,642	14,430,869	137,991,074
	- Share of Other Funds	-	-	-	-	-	-	464,391,517
	- Share of Second Signature Bonus	-	-	-	-	-	-	244,186,047
	- Distribution of Non-oil Excess Account	37,915,993	-	-	-	-	-	90,228,120
	- Share of Solid Minirals	-	-	-	-	-	-	9,308,517
	- Share of Augumentation	-	-	-	-	-	-	70,591,997
	- Share of Forex Equalization	-	-	-	-	-	-	2,758,229
	- Share of Recover of VAT from Import	-	-	-	35,832,840	-	-	35,832,840
	- Share of Additional Funds FGN	-	-	-	-	-	-	-
	TOTAL	76,975,088	44,975,574	44,244,820	71,785,595	35,878,663	32,537,363	1,487,658,048

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SUMMARY OF PERSONNEL COST (SALARY) JANUARY-DECEMBER, 2025

CODE	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	
	ADMINISTRATIVE SECTOR							
011100100100	- Office of the Chairman	372,475	372,475	372,475	372,475	372,475	372,475	
011100100200	- Office of the Vice Chairman	330,113	330,113	330,113	330,113	330,113	330,113	
011100500100	- Adviser/Assistant to the Chairman/V. Chairman	-	-	-	-	-	-	
011101300100	- Office of the Secretary	-	-	-	-	338,366	338,366	
011118300100	- Internal Audit	553,864	553,864	987,381	987,381	987,381	987,381	
011200100100	- The Council	1,296,423	1,296,423	1,296,423	1,296,423	1,296,423	1,296,423	
012500100100	- Personnel Management	9,717,798	9,717,798	17,324,046	17,324,046	17,324,046	17,324,046	
	TOTAL	12,270,672	12,270,672	20,310,437	20,310,437	20,648,803	20,648,803	
	ECONOMIC SECTOR							
021500100100	- Agric and Natural Resources	7,217,017	7,217,017	12,865,872	12,865,872	12,865,872	12,865,872	
022000100100	- Finance & Supply	8,330,340	8,330,340	14,850,607	14,850,607	14,850,607	14,850,607	
022000300100	- Planning, Research & Statistics	693,729	693,729	1,236,719	1,236,719	1,236,719	1,236,719	
023400100100	- Works & Housing	6,942,882	6,942,882	12,377,168	12,377,168	12,377,168	12,377,168	
	TOTAL	23,183,968	23,183,968	41,330,366	41,330,366	41,330,366	41,330,366	
	SOCIAL SECTOR							
052100100100	- Primary Health Care Services	4,162,373	4,162,373	7,420,317	7,420,317	7,420,317	7,420,317	
0505100200100	- Traditional Offices	6,541,191	6,541,191	6,541,191	6,541,191	6,541,191	6,541,191	
0505100300100	- Social & Community Development	10,299,635	10,299,635	18,361,294	18,361,294	18,361,294	18,361,294	
0505100400100	- Religious Affairs	827,999	827,999	1,476,085	1,476,085	1,476,085	1,476,085	
0505100500100	- Women Affairs	7,200,233	7,200,233	12,835,951	12,835,951	12,835,951	12,835,951	
	- Salary Bonus (Dec. 2024 & Sallah, 2025)	24,036,497	-	-	-	30,575,269	-	
	TOTAL	53,067,928	29,031,431	46,634,838	46,634,838	77,210,107	46,634,838	
	TOTAL PERSONNEL COST	88,522,568	64,486,071	108,275,641	108,275,641	139,189,277	108,614,007	

Director Finance and Supply



ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
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FOR THE YEAR ENDED 31ST DECEMBER, 2025



MARU LOCAL GOVERNMENT

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SUMMARY OF PERSONNEL COST (SALARY) JANUARY-DECEMBER, 2025

CODE	DESCRIPTION	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
ADMINISTRATIVE SECTOR								
011100100100	- Office of the Chairman	372,475	372,475	372,475	372,475	372,475	372,475	4,469,699
011100100200	- Office of the Vice Chairman	330,113	330,113	330,113	330,113	330,113	330,113	3,961,356
011100500100	- Adviser/Assistant to the Chairman/V. Chairman	-	-	-	-	-	-	-
011101300100	- Office of the Secretary	338,366	338,366	338,366	338,366	338,366	338,366	2,706,926
011118300100	- Internal Audit	987,381	987,381	987,381	987,381	987,381	987,381	10,981,537
011200100100	- The Council	1,296,423	1,296,423	1,296,423	1,296,423	1,296,423	1,296,423	15,557,070
012500100100	- Personnel Management	17,324,046	17,324,046	17,324,046	17,324,046	17,324,046	17,324,046	192,676,054
	TOTAL	20,648,803	20,648,803	20,648,803	20,648,803	20,648,803	20,648,803	230,352,642
								-
ECONOMIC SECTOR								-
021500100100	- Agric and Natural Resources	12,865,872	12,865,872	12,865,872	12,865,872	12,865,872	12,865,872	143,092,752
022000100100	- Finance & Supply	14,850,607	14,850,607	14,850,607	14,850,607	14,850,607	14,850,607	165,166,750
022000300100	- Planning, Research & Statistics	1,236,719	1,236,719	1,236,719	1,236,719	1,236,719	1,236,719	13,754,652
023400100100	- Works & Housing	12,377,168	12,377,168	12,377,168	12,377,168	12,377,168	12,377,168	137,657,446
	TOTAL	41,330,366	41,330,366	41,330,366	41,330,366	41,330,366	41,330,366	459,671,600
								-
SOCIAL SECTOR								-
052100100100	- Primary Health Care Services	7,420,317	7,420,317	7,420,317	7,420,317	7,420,317	7,420,317	82,527,913
0505100200100	- Traditional Offices	6,541,191	6,541,191	6,541,191	6,541,191	6,541,191	6,541,191	78,494,293
0505100300100	- Social & Community Development	18,361,294	18,361,294	18,361,294	18,361,294	18,361,294	18,361,294	204,212,214
0505100400100	- Religious Affairs	1,476,085	1,476,085	1,476,085	1,476,085	1,476,085	1,476,085	16,416,843
0505100500100	- Women Affairs	12,835,951	12,835,951	12,835,951	12,835,951	12,835,951	12,835,951	142,759,978
	- Salary Bonus (Dec. 2024 & Sallah, 2025)	-	-	-	-	-	-	54,611,766
	TOTAL	46,634,838	46,634,838	46,634,838	46,634,838	46,634,838	46,634,838	579,023,007
	TOTAL PERSONNEL COST	108,614,007	108,614,007	108,614,007	108,614,007	108,614,007	108,614,007	1,269,047,249

Director Finance and Supply



ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



MARU LOCAL GOVERNMENT

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SUMMARY OF OVERHEAD COST JANUARY-DECEMBER, 2025

CODE	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	
	ADMINISTRATIVE SECTOR							
011100100100	- Office of the Chairman	6,948,500	3,999,500	6,050,000	6,680,000	8,500,000	5,246,200	
011100100200	- Office of the Vice Chairman	902,100	680,000	780,000	500,000	1,500,000	670,000	
011100500100	- Adviser/Assistant to the Chairman/V. Chairman	1,770,000	1,770,000	1,770,000	1,770,000	1,770,000	1,770,000	
011101300100	- Office of the Secretary	-	-	-	-	-	-	
011118300100	- Internal Audit	80,000	80,000	80,000	80,000	80,000	80,000	
011200100100	- The Council	5,138,000	3,000,000	6,075,000	4,200,000	8,050,000	5,585,000	
012500100100	- Personnel Management	10,135,721	31,784,577	30,426,455	38,310,441	20,670,500	27,239,400	
	TOTAL	24,974,321	41,314,077	45,181,455	51,540,441	40,570,500	40,590,600	
	ECONOMIC SECTOR							
021500100100	- Agric and Natural Resources	472,000	3,075,000	170,000	1,536,400	2,700,000	4,992,000	
022000100100	- Finance & Supply	7,798,749	6,738,793	6,701,870	9,921,011	3,406,175	3,311,946	
022000300100	- Planning, Research & Statistics	175,000	11,463,056	1,155,000	455,000	155,000	355,000	
023400100100	- Works & Housing	593,250	527,000	1,677,000	492,000	1,492,000	2,892,000	
	TOTAL	9,038,999	21,803,849	9,703,870	12,404,411	7,753,175	11,550,946	
	SOCIAL SECTOR							
052100100100	- Primary Health Care Services	5,388,571	4,546,430	5,984,000	4,545,000	3,745,000	5,571,000	
0505100200100	- Traditional Offices	-	-	-	-	-	-	
0505100300100	- Social & Community Development	15,350,967	26,800,080	70,807,549	8,887,974	95,376,995	5,612,000	
0505100400100	- Religious Affairs	17,647,934	2,651,053	108,875,637	4,458,733	41,522,061	7,158,279	
0505100500100	- Women Affairs	1,725,464	250,000	200,000	200,000	1,622,880	777,120	
	- Miscellaneous							
	TOTAL	40,112,936	34,247,563	185,867,186	18,091,707	142,266,936	19,118,399	
	TOTAL OVERHEAD COST	74,126,256	97,365,489	240,752,510	82,036,560	190,590,610	71,259,946	

Director Finance and Supply



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

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SUMMARY OF OVERHEAD COST JANUARY-DECEMBER, 2025

CODE	DESCRIPTION	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
ADMINISTRATIVE SECTOR								
011100100100	- Office of the Chairman	14,433,500	8,002,000	13,184,000	6,220,000	5,300,000	5,847,113	90,410,813
011100100200	- Office of the Vice Chairman	620,000	1,080,000	750,000	800,000	835,000	1,861,200	10,978,300
011100500100	- Adviser/Assistant to the Chairman/V. Chairman	1,770,000	1,770,000	1,770,000	1,770,000	1,770,000	1,770,000	21,240,000
011101300100	- Office of the Secretary	614,000	621,000	1,020,000	822,000	745,000	1,648,000	5,470,000
011118300100	- Internal Audit	80,000	80,000	80,000	80,000	80,000	580,000	1,460,000
011200100100	- The Council	2,085,000	3,965,000	4,800,000	12,051,363	1,721,000	3,400,000	60,070,363
012500100100	- Personnel Management	34,776,508	21,617,581	44,033,877	23,480,357	30,437,754	7,352,463	320,265,634
	TOTAL	54,379,008	37,135,581	65,637,877	45,223,720	40,888,754	22,458,776	509,895,110
ECONOMIC SECTOR								
021500100100	- Agric and Natural Resources	420,000	1,940,000	460,000	4,966,000	428,500	740,000	21,899,900
022000100100	- Finance & Supply	4,670,206	7,270,076	3,410,311	5,285,700	2,952,005	273,428	61,740,271
022000300100	- Planning, Research & Statistics	1,560,000	390,000	685,000	2,240,000	768,855	250,500	19,652,411
023400100100	- Works & Housing	1,087,000	2,235,000	492,000	1,142,000	692,000	2,842,000	16,163,250
	TOTAL	7,737,206	11,835,076	5,047,311	13,633,700	4,841,360	4,105,928	119,455,832
SOCIAL SECTOR								
052100100100	- Primary Health Care Services	5,190,000	4,525,000	5,639,286	4,927,714	7,828,571	9,520,000	67,410,573
0505100200100	- Traditional Offices	-	-	-	-	-	-	-
0505100300100	- Social & Community Development	14,841,196	60,388,108	29,702,157	46,681,533	26,994,504	9,567,848	411,010,912
0505100400100	- Religious Affairs	1,843,794	4,269,594	3,167,745	500,000	4,115,835	5,354,251	201,564,917
0505100500100	- Women Affairs	332,000	199,900	1,400,000	2,633,757	200,000	800,000	10,341,121
	- Miscellaneous							-
	TOTAL	22,206,990	69,382,602	39,909,188	54,743,005	39,138,911	25,242,099	690,327,523
	TOTAL OVERHEAD COST	84,323,204	118,353,259	110,594,376	113,600,425	84,869,025	51,806,803	1,319,678,464

Director Finance and Supply



ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
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MARU LOCAL GOVERNMENT

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SUMMARY OF CONSOLIDATED REVENUE FUND CHARGES JANUARY-DECEMBER, 2025

CODE	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	
21010103	- Subvention to Pension Funds	9,142,857	9,142,857	9,142,857	9,142,857	10,142,857	10,142,857	
21010103	- Contribution to Emirate Council	6,034,668	12,365,593	13,180,733	15,204,002	15,521,504	14,161,564	
21010103	- Contribution to Security Trust Funds	27,488,411	32,830,378	28,124,226	30,062,945	32,206,500	32,024,665	
21010103	- Contribution to Common Services	2,413,867	4,946,237	5,272,293	6,081,601	6,208,601	5,664,626	
21010103	- Contribution to Training Fund	1,206,934	2,473,119	2,636,147	3,040,800	3,104,301	2,832,313	
21010103	- Contribution to Primary School Teachers Salary	37,833,781	37,833,781	42,180,000	42,180,000	42,180,000	42,180,000	
21010103	- Contribution to Agency for Mass Education Salary	8,006,513	8,006,513	11,045,556	11,045,556	11,045,556	11,045,556	
21010103	- Contr. to State Electoral Commission (ZASIEC)	-	-	-	-	-	-	
21010103	- Contribution to Primary Health Care Staff Salary	13,508,183	13,508,183	19,731,111	19,731,111	19,731,111	19,731,111	
21010103	- Contribution to Local Government Audit	107,143	107,143	107,143	107,143	107,143	107,143	
21010103	- Contribution to Zamfara State University	-	-	-	-	-	-	
21010103	- Oversight Committee Logistics	571,429	571,429	571,429	571,429	571,429	571,429	
21010103	- Contribution to ZEMA	100,000	100,000	100,000	100,000	100,000	100,000	
21010103	- Contribution to Council of Chiefs	107,143	107,143	107,143	107,143	107,143	107,143	
21010103	- Contribution to Works School	50,000	50,000	50,000	50,000	50,000	50,000	
21010103	- Contribution to ZCSDC	100,000	100,000	100,000	100,000	100,000	100,000	
21010103	- Contribution to Pension Commission	107,143	107,143	107,143	107,143	107,143	107,143	
21010103	- Contribution to State Fire Service	250,000	250,000	250,000	250,000	250,000	250,000	
21010103	- Contribution to Skills Acquisition	100,000	100,000	100,000	100,000	100,000	100,000	
21010103	- Contribution to NSCDC	385,714	442,857	442,857	442,857	442,857	442,857	
21010103	- Contribution to NPF	700,000	700,000	700,000	746,429	746,429	746,429	
21010103	- Contribution to Security	560,714	560,714	560,714	560,714	560,714	560,714	
	TOTAL	108,774,501	124,303,090	134,509,351	139,731,730	143,383,287	141,025,549	

Director Finance and Supply



ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



MARU LOCAL GOVERNMENT

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SUMMARY OF CONSOLIDATED REVENUE FUND CHARGES JANUARY-DECEMBER, 2025

CODE	DESCRIPTION	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
21010103	- Subvention to Pension Funds	10,142,857	10,142,857	10,142,857	12,542,857	12,542,857	12,542,857	124,914,286
21010103	- Contribution to Emirate Council	17,074,259	22,089,054	23,230,300	20,932,681	23,416,070	24,051,448	207,261,877
21010103	- Contribution to Security Trust Funds	34,746,795	39,313,269	39,791,826	43,274,886	41,007,780	36,581,982	417,453,663
21010103	- Contribution to Common Services	6,829,704	8,835,622	9,292,120	8,373,073	9,366,428	9,620,579	82,904,751
21010103	- Contribution to Training Fund	3,414,852	4,417,811	4,646,060	4,186,536	4,683,214	4,810,290	41,452,375
21010103	- Contribution to Primary School Teachers Salary	42,180,000	42,180,000	42,180,000	42,180,000	42,180,000	42,180,000	497,467,562
21010103	- Contribution to Agency for Mass Education Salary	11,045,556	11,045,556	11,045,556	11,045,556	11,045,556	11,045,556	126,468,582
21010103	- Contr. to State Electoral Commission (ZASIEC)	-	-	-	-	-	-	-
21010103	- Contribution to Primary Health Care Staff Salary	19,731,111	19,731,111	19,731,111	19,731,111	19,731,111	19,731,111	224,327,477
21010103	- Contribution to Local Government Audit	107,143	107,143	107,143	107,143	107,143	107,143	1,285,715
21010103	- Contribution to Zamfara State University	-	-	-	-	-	-	-
21010103	- Oversight Committee Logistics	571,429	571,429	571,429	571,429	571,429	571,429	6,857,143
21010103	- Contribution to ZEMA	100,000	100,000	100,000	100,000	100,000	100,000	1,200,000
21010103	- Contribution to Council of Chiefs	107,143	107,143	107,143	107,143	107,143	107,143	1,285,715
21010103	- Contribution to Works School	50,000	50,000	50,000	50,000	50,000	50,000	600,000
21010103	- Contribution to ZCSDC	100,000	100,000	100,000	100,000	100,000	100,000	1,200,000
21010103	- Contribution to Pension Commission	107,143	107,143	107,143	107,143	107,143	107,143	1,285,715
21010103	- Contribution to State Fire Service	250,000	250,000	250,000	250,000	250,000	250,000	3,000,000
21010103	- Contribution to Skills Acquisition	100,000	100,000	100,000	100,000	100,000	100,000	1,200,000
21010103	- Contribution to NSCDC	442,857	442,857	442,857	442,857	442,857	517,857	5,332,143
21010103	- Contribution to NPF	746,429	746,429	746,429	746,429	746,429	746,429	8,817,857
21010103	- Contribution to Security	560,714	560,714	560,714	560,714	560,714	560,714	6,728,571
	TOTAL	148,407,990	160,998,138	163,302,686	165,509,557	167,215,873	163,881,681	1,761,043,433

Director Finance and Supply



ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



MARU LOCAL GOVERNMENT

10

SUMMARY OF CRF CHARGES- PUBLIC DEBT JANUARY-DECEMBER, 2025

CODE	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	
41030101	- Short Term Borrowings							
41030102	- Withholding Tax	-	-	-	-	846,721	2,516,957	
41030103	- Value Added Tax (V.A.T FIRS)	-	-	-	-	846,721	2,516,957	
41030104	- Others/Taxes/ZIRS	-	-	-	-	-	-	
41030101	- Pay as You Earn (PAYE)	1,871,852	1,871,852	1,871,852	1,871,852	1,871,852	2,857,858	
	- Water Rate	199,605	199,605	199,605	199,605	199,605	304,748	
41030201	- National Health Insurance Scheme	723,014	723,014	723,014	723,014	723,014	1,103,865	
41030202	- Contributory Pension Scheme	-	-	-	-	-	-	
41030203	- Union Dues	483,488	483,488	483,488	483,488	483,488	738,167	
	- Party Contributory Scheme	34,872	34,872	34,872	34,872	34,872	34,872	
41030204	- Housing Funds (NHF)	898,036	898,036	898,036	898,036	898,036	1,215,801	
41030207	- Insurance Programmes (Superannuation)	-	-	-	-	-	-	
41030208	- Welfare Loan Scheme	-	-	-	-	-	-	
41030209	- Dependent Fund (Development Levy)	-	-	-	-	-	-	
41030210	- Poverty Alleviation Scheme	-	-	-	-	-	-	
41030214	- Other/Loan Deductions	910	910	910	910	910	910	
41030215	- Payout Recovered							
41030216	- Overpayment Recoverable (Receipt)							
	TOTAL	4,211,776	4,211,776	4,211,776	4,211,776	5,905,219	11,290,135	

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SUMMARY OF CRF CHARGES- PUBLIC DEBT JANUARY-DECEMBER, 2025

CODE	DESCRIPTION	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
41030101	- Short Term Borrowings							-
41030102	- Withholding Tax	-	-	6,210,979	20,460,588	14,236,086	15,520,615	59,791,947
41030103	- Value Added Tax (V.A.T FIRS)	-	-	6,210,979	20,460,588	14,236,086	15,520,615	59,791,947
41030104	- Others/Taxes/ZIRS	-	-	-	-	-	-	-
41030101	- Pay as You Earn (PAYE)	2,953,795	2,953,795	2,953,795	2,903,155	2,903,155	2,988,983	29,873,794
	- Water Rate	314,978	314,978	314,978	309,578	309,578	318,730	3,185,594
41030201	- National Health Insurance Scheme	1,140,921	1,140,921	1,140,921	1,121,361	1,121,361	1,154,512	11,538,930
41030202	- Contributory Pension Scheme	-	-	-	-	-	-	-
41030203	- Union Dues	762,947	762,947	762,947	749,867	749,867	772,036	7,716,217
	- Party Contributory Scheme	34,872	34,872	34,872	7,272	7,272	54,050	382,439
41030204	- Housing Funds (NHF)	1,246,719	1,246,719	1,246,719	1,230,399	1,230,399	1,258,059	13,164,994
41030207	- Insurance Programmes (Superannuation)	-	-	-	-	-	-	-
41030208	- Welfare Loan Scheme	-	-	-	-	-	-	-
41030209	- Dependent Fund (Development Levy)	-	-	-	-	-	-	-
41030210	- Poverty Alleviation Scheme	-	-	-	-	-	-	-
41030214	- Other/Loan Deductions	910	910	910	190	190	1,410	9,977
41030215	- Payout Recovered							-
41030216	- Overpayment Recoverable (Receipt)							-
	TOTAL	6,455,140	6,455,140	18,877,098	47,242,997	34,793,993	37,589,010	185,455,839

Director Finance and Supply



MARU LOCAL GOVERNMENT

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SUMMARY OF CAPITAL EXPENDITURE JANUARY-DECEMBER, 2025

CODE	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	
	ADMINISTRATIVE SECTOR							
230101	- Purchase of Fixed Assets	15,556,350	129,108,634	37,263,042	37,675,000	21,896,029	32,142,857	
230201	- Construction/Provision of Fixed Assets	5,364,000	26,562,961	46,967,896	3,571,429	29,707,143	42,857,143	
230301	- Rehabilitation/Repairs of Fixed Assets	178,770	742,857	742,857	1,094,286	749,429	742,857	
230401	- Preservation of Environment							
	TOTAL	21,099,121	156,414,452	84,973,795	42,340,714	52,352,600	75,742,857	
	ECONOMIC SECTOR							
230101	- Purchase of Fixed Assets	63,643,820	159,047,962	34,228,571	34,630,567	12,564,286	11,882,401	
230201	- Construction/Provision of Fixed Assets	35,714,286	5,941,071	30,123,071	21,428,571	41,624,489	-	
230301	- Rehabilitation/Repairs of Fixed Assets	-	-	714,299	-	714,286	-	
230401	- Preservation of Environment	-	-	-	-	-	-	
	TOTAL	99,358,106	164,989,034	65,065,942	56,059,138	54,903,060	11,882,401	
	SOCIAL SECTOR							
230101	- Purchase of Fixed Assets	1,327,929	1,565,791,883	32,584,964	24,285,714	17,093,615	32,142,857	
230201	- Construction/Provision of Fixed Assets	3,633,724	7,760,217	1,565,791,883	7,395,204	45,680,725	714,286	
230301	- Rehabilitation/Repairs of Fixed Assets	-	-	-	-	-	-	
230401	- Preservation of Environment							
	TOTAL	4,961,652	1,573,552,100	1,598,376,847	31,680,918	62,774,340	32,857,143	
TOTAL CAPITAL EXPENDITURE BY SECTOR		125,418,879	1,894,955,586	1,748,416,584	130,080,771	170,030,000	120,482,401	

Director Finance and Supply



MARU LOCAL GOVERNMENT

13

SUMMARY OF CAPITAL EXPENDITURE JANUARY-DECEMBER, 2025

CODE	DESCRIPTION	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
	ADMINISTRATIVE SECTOR							
230101	- Purchase of Fixed Assets	116,337,029	59,285,714	37,479,729	34,857,679	76,223,382	298,619,121	896,444,566
230201	- Construction/Provision of Fixed Assets	1,428,571	4,979,143	9,243,835	40,434,750	6,860,291	129,406,820	347,383,981
230301	- Rehabilitation/Repairs of Fixed Assets	742,857	-	562,589	4,448,207	428,571	-	10,433,281
230401	- Preservation of Environment							-
	TOTAL	118,508,458	64,264,857	47,286,152	79,740,635	83,512,244	428,025,942	1,254,261,828
	ECONOMIC SECTOR							
230101	- Purchase of Fixed Assets	56,680,096	18,942,857	-	-	-	162,857,143	554,477,703
230201	- Construction/Provision of Fixed Assets	157,783,011	96,818,150	155,332,073	86,230,100	127,431,786	57,024,973	815,451,581
230301	- Rehabilitation/Repairs of Fixed Assets	-	-	-	-	-	-	1,428,585
230401	- Preservation of Environment	-	714,286	-	-	-	-	714,286
	TOTAL	214,463,107	116,475,293	155,332,073	86,230,100	127,431,786	219,882,116	1,372,072,154
	SOCIAL SECTOR							
230101	- Purchase of Fixed Assets	63,815,183	8,812,500	1,028,571	9,207,143	-	87,264,286	1,843,354,645
230201	- Construction/Provision of Fixed Assets	3,209,117	3,971,099	11,687,548	795,919	9,207,143	4,863,928	1,664,710,791
230301	- Rehabilitation/Repairs of Fixed Assets	-	-	1,803,434	15,817,167	25,256,495	-	42,877,096
230401	- Preservation of Environment							-
	TOTAL	67,024,299	12,783,599	14,519,553	25,820,228	34,463,638	92,128,214	3,550,942,532
TOTAL CAPITAL EXPENDITURE BY SECTOR		399,995,864	193,523,749	217,137,778	191,790,964	245,407,668	740,036,271	6,177,276,514

Director Finance and Supply



ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



No1 Govt House Road,
Gusau, Zamfara State.
8th January, 2026

The Chairman,
Maru Local Govt,
Zamfara State.

Dear Sir/Ma,

CERTIFICATE OF BALANCE ON MARU LOCAL GOVERNMENT-
1005276906.

We write to confirm the following balance as at 31th December, 2025.

ACCOUNT NAME	ACCOUNT NUMBER	BALANCES
MARU LOCAL GOVERNMENT	1005276906	N38,440,308.48 CR

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

ASMAU SHEHU SABO
Authorized Signatory

MUHAMMAD ZAYYANU
Authorized Signatory

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

Tony O. Elumelu CFR (Chairman).

Oliver Alawuba (GMD/CEO) | Muyiwa Akinyemi | Chukwuma Nweke | Ugochukwu Nwaghadoh | Alex Alozie | Sola Fomi-Ajayi | Abiola Bawuan | Hetty Ugboh | Angela Aneke | Angela Adebayo | Abdulqadir Jeli Bella | Aisha Hassan Baba (OON) | Caroline Anyanwu | Emmanuel N. Nnorom

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ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



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: JANUARY 07, 2026

CERTIFICATE OF BALANCE

ACCOUNT NAME:	MARU LOCAL GOVT COUNCIL
ACCOUNT NUMBER	1229087494
MONTH	DECEMBER
BALANCE	N 271,592.56 AS AT 31 ST DECEMBER 2025


ANAS GUSAU UMAR
Relationship Officer


LAWAL HASHIM
R/Branch Head

THE BOARD:

Chairman: Jim Ovia, CFR. | Group Managing Director/CEO: Dame (Dr.) Adaora Umeoji, OON.
Executive Directors: Henry Oroh | Adobi Nwapa | Akindele Ogunranti | Adamu Saliu Lawani | Louis Odom
Non-Executives: Engr. Mustafa Bello | Dr. Al-Mujtaba Abubakar MFR. | Omobola Ibidapo-Obe Ogunfowora (Ph.D)
Peter Olatunde Bamkole (Ph.D) | Chuks Emma Okoh | Dr. Juliet Ehimuan | Ms Pamela Yough



ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



ZENITH BANK PLC

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



DATE: JANUARY 07, 2026

CERTIFICATE OF BALANCE

ACCOUNT NAME:	MARU LOCAL GOVT STATUT ALLOCA ACC
ACCOUNT NUMBER	1229514406
MONTH	DECEMBER
BALANCE	N 30,985.99 AS AT 31 ST DECEMBER 2025


ANAS GUSAU UMAR
Relationship Officer


LAWAL HASHIM
R/Branch Head

THE BOARD:

Chairman: Jim Ovia, CFR. | Group Managing Director/CEO: Dame (Dr.) Adaora Umeoji, OON.
Executive Directors: Henry Oroh | Adobi Nwapa | Akindele Ogunranti | Adamu Saliu Lawani | Louis Odom
Non-Executives: Engr. Mustafa Bello | Dr. Al-Mujtaba Abubakar MFR. | Omobola Ibidapo-Obe Ogunfowora (Ph.D)
Peter Olatunde Bamkole (Ph.D) | Chuks Emma Okoh | Dr. Juliet Ehimuan | Ms Pamela Yough



ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



No 2 Canteen Road,
Gusau, Zamfara State.
5th May, 2026

The Chairman,
Ministry for L/Govt & Chief Affairs,
Zamfara State.

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT FOR MINISTRY FOR L/GOVT &
CHIEF AFFAIRS ACCOUNT NO;1015967533**

We write to confirm the balance **MINISTRY FOR L/GOVT & CHIEF
AFFAIRS ACCOUNT NO;1015967533** to be #41,288.30CR (Forty One
Thousand two hundred and eighty eight naira thirty kobo only) as at
31st December, 2025

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

Yours Faithfully,

For United Bank for Africa PLC


ASMAU SABO
Authorized Signatory


ALHASSAN JIBRIN
Authorized Signatory

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

Tony O. Ebumelu CFR (Chairman),

Oliver Alawuba (GMD/CEO) | Muyiwa Akinyemi | Chukwuma Nwaka | Ugachukwu Nwagbodo | Alex Alozie | Sola Yemi-Ajayi | Abiola Bawuah
Hetty Ugboh | Angela Aneke | Angela Adebayo | Abdulqadir Jeli Bello | Aisha Hassan Baba (OON) | Caroline Anyanwu | Emmanuel N. Nnorom

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ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



No 1 Govt House Road

Gusau

5th May, 2026

The Chairman
Zamfara State L/Govt Salary Account,
Zamfara State

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT ZAMFARA STATE MIN FOR L/GOVT ACCOUNT
JAAC 1 ACCOUNT NO:1018795827

We write to confirm the balance Min For L/GOVT Development Saving Account NO:1018795827 to be **1,729,615,290.75CR** (One billion seven hundred and twenty nine million six hundred and fifteen thousand two hundred and ninety naira seventy five kobo only). as at 31/12/2025. at the request of our client, we hereby confirm this certificate of balance as appended above for your further action.

Yours Faithfully

FOR: UNITED BANK FOR AFRICA PLC

AUTHORIZED SIGNATORY
Adamu Abdullahi

AUTHORIZED SIGNATORY
Jibrin Alhassan

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

Tony O. Elumelu CFR (Chairman),
Oliver Alawuba [GMD/CEO] | Muyiwa Akinyemi | Chukwuma Nweke | Ugochukwu Nwagbodo | Alex Alazie | Sala Yomi-Ajayi | Abiola Bawuah
Hefy Ugboh | Angela Aneke | Angela Adebayo | Abdulqadir Jeli Bello | Aisha Hassan Baba (QON) | Caroline Anyanwu | Emmanuel N. Nnorom

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ZAMFARA STATE OF NIGERIA
MARU LOCAL GOVERNMENT
REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)
FOR THE YEAR ENDED 31ST DECEMBER, 2025



No 1 Govt House Road
Gusau
5th May, 2026

The Chairman
Zamfara State L/Govt Salary Account,
Zamfara State

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT FOR MIN FOR L/GOVT DEVELOPMENT SAVINGS
ACCOUNT NO:1019185166**

We write to confirm the balance Min For L/GOVT Development Saving Account NO:1019185166 to be 7,264,932,114.78CR (Seven billion two hundred and sixty four million nine hundred and thirty two thousand one hundred and fourteen naira seventy eight kobo). as at 31/12/2025 at the request of our client, we hereby confirm this certificate of balance as appended above for your further action.

Yours Faithfully

FOR: UNITED BANK FOR AFRICA PLC

AUTHORIZED SIGNATORY
Adamu Abdullahi

AUTHORIZED SIGNATORY
Jibrin Alhassan

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

Tony O. Ebumalu CFR (Chairman)