

**ZAMFARA STATE OF NIGERIA**

**KAURA NAMODA LOCAL GOVERNMENT**

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



*For The Year Ended*  
**31st December, 2018**

# KAURA NAMODA LOCAL GOVERNMENT

## ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

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# KAURA NAMODA LOCAL GOVERNMENT COUNCIL

ZAMFARA STATE - NIGERIA

kauranlg@yahoo.com

OFFICE:

Kaura Namoda Local Government,  
Secretariat,  
Zamfara State.



Our Ref:

LGA/AA/VOL.II/011

Your Ref:

Date: 11th June, 2019

## EXECUTIVE CHAIRMAN'S REPORT

The Annual Financial Report for the fiscal year 2018 contains a report of the financial operations and the Financial Statements of the Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive summary of the financial position and operation of the Local Government.

The Statements were prepared in compliance with the Finance (Control and Management) Act Cap 1958 as amended and in compliance with International Public Sector Accounting Standard (**IPSAS CASH**). The financial position and performance of the Local Government are adequately highlighted in the Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

The information provided by the Statements are intended to meet the need of users which include Taxpayers, Members of the Legislature, Policy Analysts, the Media, Investors, Creditors and International Financial Agencies.

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

Hon Lawali Abdullahi  
Executive Chairman

*All Correspondence should be addressed to the Executive Chairman*

**HOME OF FARMING & SHARI'A**

# KAURA NAMODA LOCAL GOVERNMENT COUNCIL

ZAMFARA STATE - NIGERIA

kauranlg@yahoo.com

OFFICE:

Kaura Namoda Local Government,  
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Our Ref:

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Date: 11th June, 2019

## FINANCE DIRECTOR'S REPORT TO THE COUNCIL MEMBERS OF KAURA NAMODA LOCAL GOVERNMENT

We have prepared the Local Government Accounts, together with accompanying schedules as set out on page 7 - 19 for the year ended 31st December, 2018 under Historical Cost Convention and in accordance with International Public Sector Accounting Standard (IPSAS CASH).

In fulfillment of my accounting and reporting responsibilities as Director of Finance, I ensure that adequate internal control measures are installed to provide reasonable assurance that the transactions recorded are within statutory authority and truly reflect the use of all public financial resources by the Local Government.

The accounts which are prepared in accordance with the provision of the Finance (Control and Management) Act 1958 as amended reflect the true Financial Position of the Local Government and its operations for the year ended 31st December, 2018.



ALH. AMINU ATIKU ZURMI  
Director Finance & Supply

*All Correspondence should be addressed to the Executive Chairman*  
**HOME OF FARMING & SHARI'A**



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

Telephone:- 204868 Telegrams:-

P.M.B. 01015, Gusau

Date: 29th August, 2019

Ref. No: LGA/AA/VOL.II/94

## **AUDITOR'S GENERAL CERTIFICATION** **KAURA NAMODA LOCAL GOVERNMENT ACCOUNTS**

We have audited the 2018 Accounts of Kaura Namoda Local Government Council set out on page 7 - 19 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 5.

### **DIRECTOR OF FINANCE AND AUDITOR GENERAL FOR** **LOCAL GOVERNMENT RESPONSIBILITIES**

In accordance with section 90 of the Local Government law 2012 of Zamfara State and section 24 of the Public Finance (Control and Management) Act 1958 as amended, the Director of Finance is responsible for the preparation of the Financial Statements which he did on International Public Sector Accounting Standards (IPSAS CASH), while it is my responsibility to audit and form an independent opinion on the Financial Statements.

### **BASIS OF OPINION**

The audit was conducted in compliance with section 98 of the Local Government law 2012 of Zamfara State of Nigeria and Chapter 39.1 of the Financial Memoranda for Local Governments. The audit was also conducted in accordance with Generally Accepted Auditing Standards for Public Sector Accounts and I compliance with the provision of International Organization of Supreme Audit Institutions **INTOSAI**.

An audit includes examination on test basis of evidence relevant to the figures disclose in the Financial Statements. The audit was planned and performed to obtained information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the Financial Statements are free from material mis-statement. In addition, projects and programmes were verified in line with responsibility as required by law, the financial statements have been certified, subject to comments and observation contained in my report.

### **OPINION**

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



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**Alh. Abubakar Danmaliki (CNA)**

Auditor General  
(Local Government)

## **1.0 ACCOUNT POLICIES**

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

### **1.1 ACCOUNTING CONVENTION**

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

### **1.2 BASIS OF ACCOUNTING**

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

### **1.3 RECEIPTS**

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

### **1.4 PAYMENTS**

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

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

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

## **1.5 LOAN REPAYMENTS**

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

## **1.6 INVESTMENTS**

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

## **1.7 ADVANCES**

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





# KAURA NAMODA LOCAL GOVERNMENT

ANNUAL BUDGET 2018 <b>N</b>	NOTE	2018 <b>N</b>	2017 <b>N</b>
<b>Payments:</b>			
367,868,320	Personnel Costs (Incl. Salaries on CRF Charges):	359,926,320	371,969,935
1,080,300,000	Overhead Charges:	881,897,790	799,749,225
527,263,300	Consolidated Revenue Fund Charges	506,939,841	430,479,376
89,000,000	CRF Charges- Public debt charges	8,000,000	80,000,000
	Subvention to Parastatals		
	Other Operating Activities		
-	Other Transfers (Loan to Zamfara State Government)	2,260,534,278	280,000,000
-	Other Transfers to Government Agencies		
<b>2,064,431,620</b>	<b>Total Payments</b>	<b>4,017,298,229</b>	<b>1,962,198,536</b>
<b>1,785,772,050</b>	<b>Net Cash Flow from Operating Activities</b>	<b>537,996,441</b>	<b>624,126,290</b>
<b>CashFlows from Investment Activities:</b>			
637,282,400	Capital Expenditure: Administrative Sector:	44,818,422	124,447,564
870,390,590	Capital Expenditure: Economic Sector:	649,630,353	382,754,895
1,104,765,720	Capital Expenditure: Social Service Sector:	171,549,103	266,977,760
	Capital Expenditure: Funded from Aids and Grants:		
<b>2,612,438,710</b>	<b>Net Cash Flow from Investment Activities:</b>	<b>865,997,878</b>	<b>774,180,219</b>
<b>CashFlows from Financing Activities:</b>			
1,000,000,000	Proceeds from Aids and Grants	717,420,262	242,857,143
	Proceeds from External Loan		
	Proceeds from Internal Loans: FGN/Treasury B.:		
	Proceeds of Loans from Other Funds		
(173,333,340)	Repayment of External Loans (Including Servicing)	(404,084,515)	(81,903,502)
	Repayment of FGN/Treasury Bonds		
	Repayment of Loans from Other Funds		
<b>826,666,660</b>	<b>Net Cash Flows from Financing Activities:</b>	<b>313,335,747</b>	<b>160,953,640</b>



Director Finance & Supply

## **KAURA NAMODA LOCAL GOVERNMENT**

**ANNUAL  
BUDGET 2018  
N**

**NOTE**

**2018  
N**

**2017  
N**

### **Movement in Other Cash Equivalent Accounts**

(Increase)/Decrease in Investments

Net (Increase)/Decrease in Other Cash Equipments

### **Total Cashflows from other cash equivalent Accounts**

- Net Cash for the year

Cash & Its Equivalent as at 1st January

Cash & Its Equivalent as at 31st December

(14,665,690)

10,899,711

30,755,731

19,856,020

**16,090,041**

**30,755,731**



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## KAURA NAMODA LOCAL GOVERNMENT

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

	NOTE	2018 N	2017 N
<b>ASSETS:-</b>			
<b>Liquid Assets:-</b>			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	11	2,148,219	11,736,564
- Cash Balance of Trust & Other Funds of the LGC		717,420,262	242,857,143
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	12	13,941,822	19,019,168
<b>TOTAL LIQUID ASSETS</b>		<b>733,510,303</b>	<b>273,612,875</b>
<b>Investments and Other Cash Assets:</b>			
Local Government Investments	13	118,853,631	118,853,631
Imprest			
Advances	14	39,295,106	319,295,106
Revolving Loans Granted			
Intangible Assets			
<b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>		<b>158,148,737</b>	<b>438,148,737</b>
<b>TOTAL ASSETS</b>		<b>891,659,040</b>	<b>711,761,612</b>

*(Signature)*

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## KAURA NAMODA LOCAL GOVERNMENT

	NOTE	2018 <b>N</b>	2017 <b>N</b>
<b>LIABILITIES:-</b>			
<b>PUBLIC FUNDS</b>			
Consolidated Revenue Fund	15	16,090,041	30,755,731
Capital Development Fund			
Trust & Other Public Funds		144,206,915	419,129,570
<b>TOTAL PUBLIC FUNDS</b>		<b>160,296,956</b>	<b>449,885,301</b>
<b>EXTERNAL AND INTERNAL LOANS</b>			
External Loans: LGC		717,420,262	242,857,143
LGC Bonds & Treasury Bonds			
Nigerian Treasury Bills (NTB)			
Development Loan Stock			
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds			
<b>TOTAL EXTERNAL AND INTERNAL LOANS</b>		<b>717,420,262</b>	<b>242,857,143</b>
<b>OTHER LIABILITIES</b>			
Deposits:-	16	13,941,822	19,019,168
<b>TOTAL LIABILITIES</b>		<b>891,659,040</b>	<b>711,761,612</b>

*(Signature)*

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# KAURA NAMODA LOCAL GOVERNMENT

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

	ACTUAL 2017 ₦	NOTES	2018 ₦	FINAL BUDGET 2018 ₦	INITIAL ORIGINAL BUDGET 2018 ₦	SUPPLEMENTARY BUDGET 2018 ₦	VARIANCE ON FINAL BUDGET 2018 %
19,856,020	Opening Balance:		30,755,731				
	<b>ADD: REVENUE</b>						
1,380,148,126	Statutory Allocation	1	2,017,984,757	1,930,892,400	1,930,892,400		105
409,616,699	Value Added Tax Allocation		420,465,955	464,571,270	464,571,270		91
490,000,000	Excess Paris Club Refund		1,222,183,075	1,210,400,000		1,210,400,000	101
	Transfer from Zamfara State Government (FAAC)	2	441,604,942				
	Transfer from other Government Agencies	3	224,974,801				
	Other Transfers						
<b>2,299,620,845</b>	<b>Sub-Total-Statutory Allocation</b>		<b>4,357,969,261</b>	<b>3,605,863,670</b>	<b>2,395,463,670</b>	<b>1,210,400,000</b>	<b>121</b>
38,150,000	Direct Taxes	4	10,000				
76,130,000	Licences	4		26,770,000	26,770,000		
	- Mining Rents	4					
	- Royalties	4					
	- Fees	4		2,377,660	2,377,660		
	- Fines	4					
	- Sales	4		18,000,000	18,000,000		
185,680,000	Earnings	4	226,934,140	153,400,000	153,400,000		148
6,600,000	Sales/Rent of Government Buildings	4	1,137,000	43,792,340	43,792,340		3
	- Sales/Rent on Lands and Others	4					
	- Repayments- General	4					
	- Investment income	4					
	- Interest Earned	4					
	- Re-Imbursement	4					
<b>306,560,000</b>	<b>Sub-Total-Independent Revenue</b>		<b>228,081,140</b>	<b>244,340,000</b>	<b>244,340,000</b>		<b>93</b>
	Other Revenue Sources of the L/Govt.						
<b>2,606,180,845</b>	<b>TOTAL REVENUE</b>		<b>4,586,050,401</b>	<b>3,850,203,670</b>	<b>2,639,803,670</b>	<b>1,210,400,000</b>	<b>119</b>

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# KAURA NAMODA LOCAL GOVERNMENT

ACTUAL 2017 N	LESS: EXPENDITURE	NOTES	FINAL BUDGET 2018 N	INITIAL ORIGINAL 2018 N	BUDGET 2018 N	SUPPLEMENTARY BUDGET 2018 N	VARIANCE ON FINAL BUDGET %
371,969,935	Personnel Costs (Incl. Salaries on CRF Charges):	5	359,926,320	367,868,320	293,868,320	74,000,000	102
799,749,225	Overhead Charges:	6	881,897,790	1,080,300,000	636,300,000	444,000,000	122
430,479,376	Consolidated Revenue Fund Charges	7	506,939,841	527,263,300	527,263,300		104
80,000,000	CRF Charges- Public debt charges		8,000,000	89,000,000	89,000,000		1,113
	Subvention to Parastatals						
280,000,000	Other Transfers (Loan to Zamfara State Government)						
	Other Transfers to Government Agencies	8	2,260,534,278	-			
	<b>OTHER RECURRENT PAYMENT/EXPENDITURE:</b>						
81,903,502	Repayments: External Loans: LGC		404,084,515	173,333,340	173,333,340		43
	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						
<b>2,044,102,038</b>	<b>TOTAL EXPENDITURE:</b>		<b>4,421,382,744</b>	<b>2,237,764,960</b>	<b>1,719,764,960</b>	<b>518,000,000</b>	<b>51</b>
<b>562,078,807</b>	<b>OPERATING BALANCE:</b>		<b>164,667,657</b>	<b>1,612,438,710</b>	<b>920,038,710</b>	<b>692,400,000</b>	<b>979</b>
	<b>APPROPRIATIONS/TRANSFERS:</b>						
774,180,219	Transfer to Capital Development Funds:		865,997,878	2,612,438,710	1,920,038,710	692,400,000	302
<b>774,180,219</b>	<b>Closing Balance:</b>		<b>865,997,878</b>	<b>2,612,438,710</b>	<b>1,920,038,710</b>	<b>692,400,000</b>	<b>302</b>

*(Signature)*

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# KAURA NAMODA LOCAL GOVERNMENT

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

ACTUAL 2017 <b>N</b>	NOTES	ACTUAL 2018 <b>N</b>	FINAL BUDGET 2018 <b>N</b>	INITIAL ORIGINAL BUDGET 2018 <b>N</b>	SUPPLEMENTARY BUDGET 2018 <b>N</b>	PERF. ON TOTAL %
	Opening Balance:					
562,078,807	Transfer from Consolidated Revenue Fund:	164,667,657	1,612,438,710	920,038,710	692,400,000	10
	Aid and Grants					
242,857,143	External Loans: LGC	717,420,262	1,000,000,000	1,000,000,000		72
	LGC Bonds & Treasury Bonds					
	Nigerian Treasury Bills (NTB)					
	Development Loan Stock					
	Other Internal Loans (Promissory Notes)					
	Internal Loans from Other Funds					
<b>804,935,950</b>	<b>TOTAL REVENUE AVAILABLE:</b>	<b>882,087,919</b>	<b>2,612,438,710</b>	<b>1,920,038,710</b>	<b>692,400,000</b>	<b>34</b>
	<b>LESS: CAPITAL EXPENDITURE:</b>					
124,447,564	Capital Expenditure: Administrative Sector:	44,818,422	637,282,400	637,282,400		1,422
382,754,895	Capital Expenditure: Economic Sector:	649,630,353	870,390,590	177,990,590	692,400,000	134
266,977,760	Capital Expenditure: Social Service Sector:	171,549,103	1,104,765,720	1,104,765,720		644
	Capital Expenditure: Funded from Aids and Grants:					
<b>774,180,219</b>	<b>TOTAL CAPITAL EXPENDITURE:</b>	<b>865,997,878</b>	<b>2,612,438,710</b>	<b>1,920,038,710</b>	<b>692,400,000</b>	<b>302</b>
	Intangible Assets					
<b>30,755,731</b>	<b>CLOSING BALANCE</b>	<b>16,090,041</b>				

*[Signature]*

Director Finance & Supply





# **KAURA NAMODA LOCAL GOVERNMENT**

NOTES	DETAILS	2018 N	2017 N	BUDGET 2018 N	VARIANCE 2018 N
<b>5</b>	<b>PERSONNEL COST:</b>				
	- Admin & General Services	95,372,185	92,923,370	95,713,980	341,795
	- Agric & Natural Resources	27,308,292	35,805,704	27,702,830	394,538
	- The Council	38,015,262	53,605,914	38,875,970	860,708
	- Finance & Supply	20,305,256	21,359,592	24,159,490	3,854,234
	- Primary Health Care	138,817,503	131,973,053	139,162,070	344,567
	- Social & Religious Affairs	26,237,974	22,109,516	27,109,660	871,686
	- Works & Housing	13,869,848	14,192,786	15,144,320	1,274,472
		<b>359,926,320</b>	<b>371,969,935</b>	<b>367,868,320</b>	<b>7,942,000</b>
<b>6</b>	<b>OVERHEAD COST:</b>				
	- Office of the Chairman	26,545,607	30,169,498	67,000,000	40,454,393
	- Office of the Vice Chairman	18,841,332		39,000,000	20,158,668
	- Office of the Secretary	47,719,888	8,000,000	48,000,000	280,112
	- The Council	30,236,449	588,750	131,000,000	100,763,551
	- Personnel Management	278,903,857	70,688,846	279,000,000	96,143
	- Financial & Supply	67,522,981	20,853,100	68,300,000	777,019
	- Social Development	219,637,713	615,187,343	220,000,000	362,287
	- Health Services	65,649,578	40,101,432	99,000,000	33,350,422
	- Agric and Natural Resources	35,319,393	11,340,000	36,000,000	680,607
	- Works & Housing	53,385,921	2,820,256	54,000,000	614,079
	- Traditional Offices	38,135,069		39,000,000	864,931
	- Miscellaneous				-
		<b>881,897,790</b>	<b>799,749,225</b>	<b>1,080,300,000</b>	<b>198,402,210</b>

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Director Finance & Supply

# KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	2018 N	2017 N	BUDGET 2018 N	VARIANCE 2018 N
7	<b>CONSOLIDATED REVENUE FUND CHARGES</b>				
	- Primary School Teachers Salary	238,537,451	238,537,451	238,537,450	(1)
	- Training Fund	18,204,312	11,533,779	10,881,770	(7,322,542)
	- Contribution to Emirate Council	91,021,562	60,697,121	60,437,070	(30,584,492)
	- Contribution to Pension Funds	86,478,571	59,142,857	59,142,860	(27,335,711)
	- Common Services	36,408,625	24,278,848	21,974,830	(14,433,795)
	- Agency for Mass Education Salary	36,289,320	36,289,320	36,289,320	-
	- Contribution to State Electoral Commission (ZASIEC)			100,000,000	
		<b>506,939,841</b>	<b>430,479,376</b>	<b>527,263,300</b>	<b>20,323,459</b>
8	<b>OTHER TRANSFERS TO GOVERNMENT AGENCIES</b>				
	- Zamfara State Accountant General FAAC Account	482,026,718			(482,026,718)
	- Zamfara State Sub Treasury Account	416,693,034			(416,693,034)
	- Zamfara State (MOF) Salary Account	589,635,074			(589,635,074)
	- Zamfara State VAT Account	352,186,262			(352,186,262)
	- University Special Projects Account	419,993,190			(419,993,190)
		<b>2,260,534,278</b>	<b>-</b>	<b>-</b>	<b>(2,260,534,278)</b>

*(Signature)*

Director Finance & Supply

# **KAURA NAMODA LOCAL GOVERNMENT**

NOTES	2017 N	2018 N	2017 N	BUDGET 2018 N	VARIANCE N
<b>9</b>					
<b>DETAILS</b>					
<b>CAPITAL EXPENDITURE</b>					
<b>ADMINISTRATIVE SECTOR</b>					
- Purchase of Fixed Assets		22,740,962		64,000,000	41,259,038
- Construction/Provision of Fixed Assets		22,052,560	124,447,564	523,302,400	501,249,840
- Rehabilitation/Repairs of Fixed Assets		24,900		25,180,000	25,155,100
- Preservation of Environment				24,800,000	24,800,000
- Supplementary Estimate					
		<b>44,818,422</b>	<b>124,447,564</b>	<b>637,282,400</b>	<b>592,463,978</b>
<b>ECONOMIC SECTOR</b>					
- Purchase of Fixed Assets		22,910,628		32,000,000	9,089,373
- Construction/Provision of Fixed Assets		623,698,212	382,754,895	817,990,590	194,292,378
- Rehabilitation/Repairs of Fixed Assets		3,021,513		25,000,000	21,978,487
- Preservation of Environment				5,000,000	5,000,000
- Supplementary Estimate					
		<b>649,630,353</b>	<b>382,754,895</b>	<b>879,990,590</b>	<b>230,360,237</b>
<b>SOCIAL SECTOR</b>					
- Purchase of Fixed Assets		953,720		168,000,000	167,046,280
- Construction/Provision of Fixed Assets		168,822,126	266,977,760	901,765,720	732,943,594
- Rehabilitation/Repairs of Fixed Assets		1,773,257		35,000,000	33,226,743
- Preservation of Environment					
- Supplementary Estimate					
		<b>171,549,103</b>	<b>266,977,760</b>	<b>1,104,765,720</b>	<b>933,216,617</b>
		<b>865,997,878</b>	<b>774,180,219</b>	<b>2,622,038,710</b>	<b>1,756,040,832</b>
<b>TOTAL CAPITAL EXPENDITURE BY SECTOR</b>					

*C. A. Fyfe*

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# KAURA NAMODA LOCAL GOVERNMENT

NOTES	2018 N	2017 N
<p><b>10</b></p> <p><b>DETAILS</b></p> <p><b>PROCEEDS FROM LOANS/OTHER BORROWINGS</b></p> <ul style="list-style-type: none"> <li>- FGN Bonds</li> <li>- Salary Bail Out</li> <li>- ECA Concessionary Loan</li> <li>- State Government</li> <li>- Commercial Banks Loans</li> </ul>	<p>717,420,262</p> <p><b>717,420,262</b></p>	<p>107,142,857</p> <p>135,714,286</p> <p><b>242,857,143</b></p>
<p><b>11</b></p> <p><b>OTHER BANKS OF THE TREASURY</b></p> <ul style="list-style-type: none"> <li>- First Bank PLC</li> <li>- UBA PLC</li> <li>- Eco Bank PLC</li> <li>- Zenith Bank PLC</li> </ul>	<p>2,135,384</p> <p>12,836</p>	<p>10,921,817</p> <p>814,747</p>
<p><b>12</b></p> <p><b>CASH HELD BY DEPARTMENT &amp; AGENCIES</b></p> <ul style="list-style-type: none"> <li>- Cash at Hand with MLGCA (JAAC 1)</li> <li>- Cash at Hand with MLGCA (Salary)</li> <li>- Cash at Hand with MLGCA (Dev. Saving)</li> </ul>	<p><b>2,148,219</b></p> <p>4,370,539</p> <p>107,819</p> <p>9,463,464</p> <p><b>13,941,822</b></p>	<p><b>11,736,564</b></p> <p>10,209,426</p> <p>4,582,554</p> <p>4,227,188</p> <p><b>19,019,168</b></p>
<p><b>13</b></p> <p><b>LOCAL GOVERNMENT INVESTMENTS</b></p> <ul style="list-style-type: none"> <li>Gamji Bank</li> <li>Sokoto Investment Co Ltd</li> <li>CCNN Sokoto</li> <li>Sokoto Cooperative Bank</li> <li>Gusau Community Bank</li> <li>Zamfara Investment Co.</li> <li>Unity Bank (BON)</li> <li>Zamfara Fertilizer Co.</li> <li>T/Mafara Bricks B. Ind.</li> <li>Intercontinental Bank</li> <li>Brightway Solid Minerals Dev. Co.</li> <li>Micro Finance Bank</li> </ul>	<p>125,000</p> <p>500,000</p> <p>200,000</p> <p>100,000</p> <p>100,000</p> <p>499,760</p> <p>91,645</p> <p>2,000,000</p> <p>1,000,000</p> <p>1,350,000</p> <p>86,595,581</p> <p>26,291,645</p> <p><b>118,853,631</b></p>	<p>125,000</p> <p>500,000</p> <p>200,000</p> <p>100,000</p> <p>100,000</p> <p>499,760</p> <p>91,645</p> <p>2,000,000</p> <p>1,000,000</p> <p>1,350,000</p> <p>86,595,581</p> <p>26,291,645</p> <p><b>118,853,631</b></p>

  
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## **KAURA NAMODA LOCAL GOVERNMENT**

NOTES 14	2018 N	2017 N
<b>ADVANCES</b>		
Emirate Coincil	2,846,000	2,846,000
Tijjani Yahay & Others	10,234,000	10,234,000
Min. For Local Govt	2,846,000	2,846,000
Aliyu K Maisallah & Others	12,839,280	12,839,280
Muhammad Idris & Others	2,000,000	2,000,000
Abdullahi Kido & Others	1,110,200	1,110,200
Ibrahim Danghana & Others	590,600	590,600
R O Kaura & Others	2,829,026	2,829,026
ZASIDEP Coordinator	1,950,000	1,950,000
Muazu S Yaki & Others	2,050,000	2,050,000
Loan to Zamfara State Government	280,000,000	280,000,000
	<b>39,295,106</b>	<b>319,295,106</b>
<b>15</b>		
<b>CONSOLIDATED REVENUE FUNDS</b>		
- Opening Balance	30,755,731	19,856,020
- Revenue	5,272,714,932	2,829,181,968
	<b>5,303,470,663</b>	<b>2,849,037,988</b>
- Less		
- Expenditure	5,287,380,622	2,818,282,257
- Closing Balance	<b>16,090,041</b>	<b>30,755,731</b>
<b>16</b>		
<b>DEPOSITS</b>		
- Cash at Hand with MLGCA (JAAC 1)	4,370,539	10,209,426
- Cash at Hand with MLGCA (Salary)	107,819	4,582,554
- Cash at Hand with MLGCA (Dev. Saving)	9,463,464	4,227,188
	<b>13,941,822</b>	<b>19,019,168</b>

*A. A. I.*

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