



His Excellency,
Hon. Dr. Bello Mohammed, MON
(Matawallen Maradun, Barden Kasar Hausa,
Shattiman Daular Usmaniyya)
Executive Governor, Zamfara State



KAURA NAMODA LOCAL GOVERNMENT
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

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KAURA NAMODA LOCAL GOVERNMENT
ZAMFARA STATE.

OFFICE ADDRESS
KAURA NAMODA
LOCAL GOVERNMENT SECRETARIAT,
ZAMFARA STATE.

Date: **KRN/AA/VOL.II/49**

Our Ref:.....

Your Ref: **8th July, 2021**

SOLE ADMINISTRATOR'S REPORT

The Annual Financial Report for the fiscal year 2020 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 2020 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, 2020 are hereby recommended for public use.

Hon. Lawali Abdullahi
Sole Administrator.

All Correspondence to the Office of the Executive Chairman Kaura Namoda Local Government Zamfara State



KAURA NAMODA LOCAL GOVERNMENT ZAMFARA STATE.

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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 8 – 25 for the year ended 31st December, 2020 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, 2020.

The efforts of all staffers of the Department and other related Departments in the Local Government are worthy of mention and recognition in the compilation of this annual financial report.

.....
Alh. Aminu Atiku
Director Finance & Supply



All Correspondence to the Office of the Executive Chairman Kaura Namoda Local Government Zamfara State



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

TELEPHONE:-204868 TELEGRAMS:-

P.M.B. 01015.GUSAU

LGA/AA/VOL.II/154

27th July, 2021

AUDITOR'S GENERAL CERTIFICATION
KAURA NAMODA LOCAL GOVERNMENT ACCOUNTS

We have audited the 2020 Accounts of Kaura Namoda Local Government Council set out on page 8 – 25 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 6.

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 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 Kaura Namoda Local Government of Zamfara State for the year ended and the financial position as at 31st December, 2020 and of its surplus of income over expenditure and cash flow statement for the year ended on that date.

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 expenses 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

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020

ANNUAL BUDGET 2020 ₦		NOTES	ACTUAL 2020 ₦	ACTUAL 2019 ₦
	CashFlows from Operating Activities:			
	Receipts:			
1,683,799,460	Statutory Allocation	1	1,451,185,345	1,762,886,616
477,024,750	Value Added Tax (VAT)		603,777,859	495,713,655
	- Excess Paris Club Refund		-	742,231,129
	- Other Receipts	2	175,036,595	77,728,538
	Transfer from other Government Agencies	3	17,796,322	914,561,240
	Other Transfers	4	72,539,000	2,496,183
2,160,824,210	Sub-Total- Statutory Allocation		2,320,335,121	3,995,617,362
	- Direct Taxes/Rates	5	2,356,813	5,100,000
36,160,000	Licences	5	893,027	11,000,000
	- Mining Rents	5	-	-
	- Royalties	5	-	-
3,250,000	Fees	5	1,400,282	-
	- Fines	5	698,982	1,400,000
	- Sales	5	-	-
96,279,000	Earnings	5	60,550,896	153,500,000
	- Sales/Rent of Government Buildings	5	-	-
	- Sales/Rent on Lands and Others	5	-	9,300,000
	- Repayments- General	5	-	-
	- Investment income	5	-	-
	- Interest Earned	5	-	-
	- Re-Imbursement/Miscellaneous Receipt	5	-	-
135,689,000	Sub-Total-Independent Revenue		65,900,000	180,300,000
	Other Revenue Sources of the L/Govt.			
2,296,513,210	Total Receipts		2,386,235,121	4,175,917,362



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KAURA NAMODA LOCAL GOVERNMENT

ANNUAL BUDGET 2020 ₦		NOTE	ACTUAL 2020 ₦	ACTUAL 2019 ₦
	Payments:			
455,031,710	Personnel Costs (Incl.Salaries on CRF Charges):	6	323,682,527	394,905,046
573,418,910	Overhead Charges:	7	592,161,016	590,538,083
536,837,940	Consolidated Revenue Fund Charges	8	525,808,685	609,962,172
170,775,660	CRF Charges- Public debt charges	9	249,345,097	116,433,076
	Subvention to Parastatals			
	Other Operating Activities			
	- Other Transfers (Loan to Zamfara State Government)		-	131,692,780
	- Other Transfers to Government Agencies	10	99,943,419	152,329,059
	Transfers to Others	11	32,564,231	147,674,444
1,736,064,220	Total Payments		1,823,504,975	2,143,534,659
560,448,990	Net Cash Flow from Operating Activities		562,730,147	2,032,382,703
	CashFlows from Investment Activities:			
852,000,000	Capital Expenditure: Administrative Sector:	12	805,625,290	348,062,319
955,108,240	Capital Expenditure: Economic Sector:	12	822,334,595	286,177,539
775,285,714	Capital Expenditure: Social Service Sector:	12	702,982,588	1,172,988,767
	Capital Expenditure: Funded from Aids and Grants:			
2,582,393,954	Net Cash Flow from Investment Activities:		2,330,942,473	1,807,228,625
	CashFlows from Financing Activities:			
	Proceeds from Aids and Grants			
2,214,285,714	Proceeds from External Loan	13	2,142,857,143	-
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shortterm Loan)	13	71,428,571	
(192,340,750)	Repayment of External Loans (Including Servicing)		(439,379,547)	(94,383,562)
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction		(26,508,334)	
	Repayment of Loans from Other Funds			
2,021,944,964	Net Cash Flows from Financing Activities:		1,748,397,833	(94,383,562)



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KAURA NAMODA LOCAL GOVERNMENT

**ANNUAL
BUDGET 2020
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NOTE

**ACTUAL
2020
₹**

**ACTUAL
2019
₹**

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	(19,814,493)	130,770,516
Cash & Its Equivalent as at 1st January	146,860,557	16,090,041
- Cash & Its Equivalent as at 31st December	127,046,064	146,860,557



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KAURA NAMODA LOCAL GOVERNMENT

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2020

	NOTE	ACTUAL 2020 ₹	ACTUAL 2019 ₹
<u>ASSETS:-</u>			
<u>Liquid Assets:-</u>			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	3,303,223	120,695,079
- Cash Balance of Trust & Other Funds of the LGC			-
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	123,742,841	26,165,478
TOTAL LIQUID ASSETS		127,046,063	146,860,557
<u>Investments and Other Cash Assets:</u>			
Local Government Investments	16	118,853,631	118,853,631
Imprest			
Advances	17	39,295,106	170,987,886
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		158,148,737	289,841,517
TOTAL ASSETS		285,194,800	436,702,074



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KAURA NAMODA LOCAL GOVERNMENT

	NOTE	ACTUAL 2020 ₦	ACTUAL 2019 ₦
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund	18	127,046,064	146,860,557
Capital Development Fund			
Trust & Other Public Funds		34,405,896	263,676,039
<u>TOTAL PUBLIC FUNDS</u>		161,451,960	410,536,596
<u>EXTERNAL AND INTERNAL LOANS</u>			
External Loans: LGC			-
LGC Bonds & Treasury Bonds			
Nigerian Treasury Bills (NTB)			
<u>Development Loan Stock</u>			
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds			
<u>TOTAL EXTERNAL AND INTERNAL LOANS</u>		-	-
<u>OTHER LIABILITIES</u>			
Deposits:-	19	123,742,841	26,165,478
<u>TOTAL LIABILITIES</u>		285,194,800	436,702,074



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KAURA NAMODA LOCAL GOVERNMENT

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2020

ACTUAL 2019 ₦	NOTES	ACTUAL 2020 ₦	FINAL BUDGET 2020 ₦	INITIAL/ORIGINAL BUDGET 2020 ₦	SUPPLEMENTARY BUDGET 2020 ₦	VARIANCE ON FINAL BUDGET 2020 %
16,090,041	Opening Balance:	146,860,557				
	ADD: REVENUE					
1,762,886,616	Statutory Allocation 1	1,451,185,345	1,683,799,460	1,683,799,460		86
495,713,655	Value Added Tax Allocation	603,777,859	477,024,750	477,024,750		127
742,231,129	Excess Paris Club Refund	-	-			
77,728,538	Other Receipts 2	175,036,595	-			
914,561,240	Transfer from other Government Agencies 3	17,796,322	-			
2,496,183	Other Transfers 4	72,539,000	-			
4,011,707,403	Sub-Total-Statutory Allocation	2,467,195,678	2,160,824,210	2,160,824,210	-	114
5,100,000	Direct Taxes/Rates 5	2,356,813	-	-		
11,000,000	Licences 5	893,027	36,160,000	36,160,000		2
	- Mining Rents 5	-	-	-		
	- Royalties 5	-	-	-		
	- Fees 5	1,400,282	3,250,000	3,250,000		43
1,400,000	Fines 5	698,982	-	-		
	- Sales 5	-	-	-		
153,500,000	Earnings 5	60,550,896	96,279,000	96,279,000		63
	- Sales/Rent of Government Buildings 5	-	-	-		#DIV/0!
9,300,000	Sales/Rent on Lands and Others 5	-	-	-		
	- Repayments- General 5	-	-	-		
	- Investment income 5	-	-	-		
	- Interest Earned 5	-	-	-		
	- Re-Imbursement/Miscellaneous Receipt 5	-	-	-		
180,300,000	Sub-Total-Independent Revenue	65,900,000	135,689,000	135,689,000	-	49
	Other Revenue Sources of the L/Govt.					
4,192,007,403	TOTAL REVENUE	2,533,095,678	2,296,513,210	2,296,513,210	-	110



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KAURA NAMODA LOCAL GOVERNMENT

ACTUAL 2019 ₦	NOTES	ACTUAL 2020 ₦	FINAL BUDGET 2020 ₦	INITIAL/ORIGINAL BUDGET 2020 ₦	SUPPLEMENTARY BUDGET 2020 ₦	VARIANCE ON FINAL BUDGET %
<u>LESS: EXPENDITURE</u>						
394,905,046	Personnel Costs (Incl.Salaries on CRF Charges):	6	323,682,527	455,031,710	455,031,710	141
590,538,083	Overhead Charges:	7	592,161,016	573,418,910	573,418,910	97
609,962,172	Consolidated Revenue Fund Charges	8	525,808,685	536,837,940	536,837,940	102
116,433,076	CRF Charges- Public debt charges	9	249,345,097	170,775,660	170,775,660	68
	Subvention to Parastatals					
131,692,780	Other Transfers (Loan to Zamfara State Government)		-	-		-
152,329,059	Other Transfers to Government Agencies	10	99,943,419	-		
147,674,444	Transfers to Others	11	32,564,231	-		
<u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u>						
94,383,562	Repayments:External Loans: LGC		439,379,547	192,340,750	192,340,750	44
	Repayments:LGC Bonds &Treasury Bonds/FAAC Deduction		26,508,334			
	Repayments:Nigerian Treasury Bills (NTB)					
	Repayments:Development Loan Stock					
	Repayments:Other Internal Loans(Promissory Notes)					
	Repayments:Internal Loans from Other Funds					
2,237,918,221	TOTAL EXPENDITURE:		2,289,392,856	1,928,404,970	1,928,404,970	84
1,954,089,183	OPERATING BALANCE:		243,702,823	368,108,240	368,108,240	151
<u>APPROPRIATIONS/TRANSFERS:</u>						
1,807,228,625	Transfer to Capital Development Funds:		2,330,942,473	2,582,393,954	1,368,108,240	111
1,807,228,625	Closing Balance:		2,330,942,473	2,582,393,954	1,368,108,240	111



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KAURA NAMODA LOCAL GOVERNMENT

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2020

ACTUAL 2019 ₦	NOTES	ACTUAL 2020 ₦	FINAL BUDGET 2020 ₦	INITIAL/ORIGINAL BUDGET 2020 ₦	SUPPLEMENTARY BUDGET 2020 ₦	PERF. ON TOTAL %
	Opening Balance:					
1,954,089,183	Transfer from Consolidated Revenue Fund: Aid and Grants	243,702,823	368,108,240	368,108,240	-	66
	- External Loans: LGC LGC Bonds & Treasury Bonds Nigerian Treasury Bills (NTB) Development Loan Stock Other Internal Loans (Promissory Notes) Internal Loans from Other Funds	2,214,285,714	2,214,285,714	1,000,000,000	1,214,285,714	100
1,954,089,183	TOTAL REVENUE AVAILABLE:	2,457,988,537	2,582,393,954	1,368,108,240	1,214,285,714	95
	LESS: CAPITAL EXPENDITURE:					
348,062,319	Capital Expenditure: Administrative Sector:	805,625,290	852,000,000	402,000,000	450,000,000	106
286,177,539	Capital Expenditure: Economic Sector:	822,334,595	955,108,240	655,108,240	300,000,000	116
1,172,988,767	Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants:	702,982,588	775,285,714	311,000,000	464,285,714	110
1,807,228,625	TOTAL CAPITAL EXPENDITURE:	2,330,942,473	2,582,393,954	1,368,108,240	1,214,285,714	111
146,860,557	CLOSING BALANCE	127,046,064	-	-	-	-



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KAURA NAMODA LOCAL GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2020

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
1	STATUTORY ALLOCATION:				
	- Statutory Allocation	1,451,185,345	1,762,886,616	1,679,583,460	(228,398,115)
	- Excess Crude Oil			4,216,000	(4,216,000)
		1,451,185,345	1,762,886,616	1,683,799,460	(232,614,115)
2	OTHER RECEIPTS				
	- Share of Exchange Gains Difference	44,420,146	2,946,151		44,420,146
	- Share of Excess Bank Charges Recovered	1,145,269	4,191,572		1,145,269
	- Distribution of Non-oil Revenue	33,575,712			33,575,712
	- Share of Forex Equalization	18,372,256	47,310,875		18,372,256
	- Share of Solid Minerals	2,332,478	2,283,431		2,332,478
	- Distribution of ₦103 Billion for the month	31,363,536			31,363,536
	- Distribution of Stabilization Funds	6,033,480			6,033,480
	- Distribution of FGN Intervention Funds	37,793,718			37,793,718
	- Share of Additional Funds from NNPC		2,624,564		-
	- Share of Goods and Valuable Consideration		18,371,946		-
		175,036,595	77,728,538	-	175,036,595



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KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
3	TRANSFERS FROM OTHER GOVERNMENT AGENCIES:				
	- Accountant General (MOF) FAAC Account		533,719,958		-
	- University Special Project		373,722,754		-
	- Advert Revenue Account MLGCA	17,796,322	7,118,529		17,796,322
		17,796,322	914,561,240	-	17,796,322
4	OTHER TRANSFERS:				
	- Transfer from Fedility Bank PLC	3,928,571			3,928,571
	- Augmentation of Deficit (MLGA Development Saving)	-			-
	- Home Vestor Concept Ltd	35,592,643			35,592,643
	- Multi Plus Investment Ltd	27,406,335			27,406,335
	- Ekpemi International Investment	1,635,097			1,635,097
	- Lashfeez Nig. Ltd	3,976,353			3,976,353
	- Akuba Global Investment Ltd		2,491,485		-
	-Sa'adu Ibrahim		4,698		-
		72,539,000	2,496,183	-	72,539,000
5	INDEPENDENT REVENUE (IGR):				
	- Direct Taxes/Rates	2,356,813	5,100,000		2,356,813
	- Licences	893,027	11,000,000	36,160,000	(35,266,973)
	- Mining Rents	-			-
	- Royalties	-			-
	- Fees	1,400,282		3,250,000	(1,849,718)
	- Fines	698,982	1,400,000		698,982
	- Sales	-			-
	- Earnings	60,550,896	153,500,000	96,279,000	(35,728,104)
	- Sales/Rent of Government Buildings	-			-
	- Sales/Rent on Lands and Others	-	9,300,000		-
	- Repayments- General	-			-
	- Investment income	-			-
	- Interest Earned	-			-
	- Re-Imbursement/Miscellaneous Reciept	-			-
		65,900,000	180,300,000	135,689,000	(69,789,000)



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KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
6	PERSONNEL COST:				
	- Office of the Chairman	9,109,377	8,115,362	2,724,930	(6,384,447)
	- Office of the Vice Chairman	1,677,744	4,313,660	2,559,180	881,436
	- Office of the Secretary	3,093,502	3,793,932	2,427,900	(665,602)
	- The Council	27,066,710	34,640,976	25,082,510	(1,984,200)
	- Personnel Management	45,591,868	79,423,726	72,751,210	27,159,342
	- Agric and Natural Resources	15,852,106	19,088,460	26,932,110	11,080,004
	- Finance & Supply	16,606,525	19,994,460	43,906,970	27,300,445
	- Works & Housing	15,498,770	15,156,310	23,776,890	8,278,120
	- Primary Health Care Services	135,149,541	132,351,375	189,397,040	54,247,499
	- Traditional Offices	35,839,107	40,920,000	27,258,000	(8,581,107)
	- Social & Community Development	18,197,277	21,272,345	38,214,970	20,017,693
	- Local Government Leave Grand		15,834,439		-
		323,682,527	394,905,046	455,031,710	131,349,183
7	OVERHEAD COST:				
	- Office of the Chairman	51,180,100	32,100,460	49,224,940	(1,955,160)
	- Office of the Vice Chairman	25,310,000	20,000,060	17,459,170	(7,850,830)
	- Office of the Secretary	27,260,000	20,700,000	20,927,900	(6,332,100)
	- The Council	20,680,000	50,000,000	57,706,900	37,026,900
	- Personnel Management	161,619,767	125,208,686	34,000,000	(127,619,767)
	- Agric and Natural Resources	4,210,000	16,378,804	35,500,000	31,290,000
	- Finance & Supply	19,522,312	57,239,725	59,000,000	39,477,688
	- Works & Housing	21,392,693	20,154,987	82,600,000	61,207,307
	- Primary Health Care Services	7,960,000	35,803,845	104,000,000	96,040,000
	- Traditional Offices	-	-	-	-
	- Social & Community Development	253,026,144	212,951,516	113,000,000	(140,026,144)
	- Miscellaneous	-	-	-	-
		592,161,016	590,538,083	573,418,910	(18,742,106)



Director Finance & Supply

KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
8	CONSOLIDATED REVENUE FUND CHARGES:				
	- Primary School Teachers Salary	294,983,569	264,090,277	238,537,450	(56,446,119)
	- Training Fund	12,780,060	17,628,866	17,537,110	4,757,050
	- Contribution to Emirate Council	67,547,910	88,144,331	87,685,560	20,137,650
	- Contribution to Pension Funds	85,714,286	85,714,286	85,714,280	(6)
	- Common Services	28,493,540	35,257,732	35,074,220	6,580,680
	- Agency for Mass Education Salary	36,289,320	39,024,632	36,289,320	-
	- Contribution to Emirate Councils Security		15,000,000	36,000,000	36,000,000
	- Contribution to State Electoral Commission (ZASIEC)		65,102,047		-
		525,808,685	609,962,172	536,837,940	11,029,255
9	CRF CHARGES- PUBLIC DEBT CHARGES				
	- Short Term Borrowings	73,221,680			(73,221,680)
	- Withholding Tax	36,125,956		16,000,000	(20,125,956)
	- Value Added Tax (V.A.T FIRS)	36,125,956		10,500,000	(25,625,956)
	- Others/Taxes	27,461,998			(27,461,998)
	- Pay as You Earn (PAYE)	34,336,517		125,000,000	90,663,483
	- Water Rate	4,266,500			(4,266,500)
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme			19,275,660	19,275,660
	- Union Dues	7,159,832			(7,159,832)
	- Housing Revolving Funds Deductions				-
	- Housing Funds (NHF)	3,697,606			(3,697,606)
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	26,949,053			(26,949,053)
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		249,345,097	-	170,775,660	(78,569,437)



Director Finance & Supply

KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
10	OTHER TRANSFERS TO GOVERNMENT AGENCIES:				
	- Permanent Secretary (MLGA)	7,118,529			(7,118,529)
	- Federal Inland Revenue Service (V.A.T)	7,138,895			(7,138,895)
	- Federal Inland Revenue Service (W.H.T)	7,138,895			(7,138,895)
	- Zamfara State Zakkat & Endowment Board	7,118,529			(7,118,529)
	- Zamfara State Accountant General FAAC Account	71,428,571	78,303,815		(71,428,571)
	- Zamfara State VAT Account		49,829,700		-
	- Zamfara State Agric Supply Company		1,537,602		-
	- Zamfara State High Court of Justice		1,229,370		-
	- Secretary to Zamfara State Govt. Office		21,428,571		-
		99,943,419	152,329,059	-	(99,943,419)
11	TRANSFERS TO OTHERS:				
	- Multi Plus Investment	9,814,829			(9,814,829)
	- Tsaure Abba Gen.	3,271,610			(3,271,610)
	- Syndicate Construction & Commercial Ltd	19,477,793			(19,477,793)
	- Muhmud & Co		7,142,857		-
	- Namuduka Ventures Ltd		96,100,137		-
	- Okeke Obiora Johnson		32,936,429		-
	- Caquest Nig. Ltd		2,500,000		-
	- Acquicons Nig Ltd		987,950		-
	- Alh. Ado Aliyu		535,714		-
	- Mamman Nasir & Co.		7,142,857		-
	- Muhammed Usman Tafida		328,500		-
		32,564,231	147,674,444	-	(32,564,231)



Director Finance & Supply

KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₹	ACTUAL 2019 ₹	BUDGET 2020 ₹	VARIANCE 2020 ₹
12	CAPITAL EXPENDITURE:				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	662,275,543	324,860,000	692,000,000	29,724,457
	- Construction/Provision of Fixed Assets	136,438,990	-	140,000,000	3,561,010
	- Rehabilitation/Repairs of Fixed Assets	6,910,757	23,202,319	20,000,000	13,089,243
	- Preservation of Environment	-	-	-	-
		805,625,290	348,062,319	852,000,000	46,374,710
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	2,000,000	59,646,857	10,000,000	8,000,000
	- Construction/Provision of Fixed Assets	815,699,238	219,372,325	935,108,240	119,409,002
	- Rehabilitation/Repairs of Fixed Assets	4,635,357	7,158,357	10,000,000	5,364,643
	- Preservation of Environment	-	-	-	-
		822,334,595	286,177,539	955,108,240	132,773,645
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	206,822,813	13,552,971	210,000,000	3,177,187
	- Construction/Provision of Fixed Assets	490,985,185	1,159,435,795	509,285,714	18,300,529
	- Rehabilitation/Repairs of Fixed Assets	5,174,590	-	56,000,000	50,825,410
	- Preservation of Environment	-	-	-	-
	- Supplementary Estimate	-	-	-	-
		702,982,588	1,172,988,767	775,285,714	72,303,126
	TOTAL CAPITAL EXPENDITURE BY SECTOR	2,330,942,473	1,807,228,625	2,582,393,954	251,451,481



Director Finance & Supply

KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
13	PROCEEDS FROM LOANS/OTHER BORROWINGS:				
	- Commercial Banks Loans (U.B.A Contract Finance Loan)	2,142,857,143		1,000,000,000	(1,142,857,143)
	- Commercial Banks Loans (U.B.A Shortterm Loan)	71,428,571			
		2,214,285,714	-	1,000,000,000	(1,142,857,143)
14	OTHER BANKS OF THE TREASURY:				
	- First Bank PLC I	545,974			
	- First Bank PLC II	1,800			
	- Eco Bank PLC	3,295,204	984,436		
	- UBA PLC	2,439	3,611,000		
	- Fidelity Bank PLC	5,580	116,099,644		
		3,303,223	120,695,079		
15	CASH HELD BY DEPARTMENT & AGENCIES:				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	(35,612,717)	70,391		
	ii. Fidelity Bank PLC	211	14,225		
		(35,612,506)	84,616		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	4,237,151	269,013		
	ii. U.B.A PLC II	2,088,590	2,088,590		
	iii. Fidelity Bank PLC	283	6,552,602		
		6,326,023	8,910,204		



Director Finance & Supply

KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL	ACTUAL	BUDGET	VARIANCE
		2020	2019	2020	2020
		₦	₦	₦	₦
15	- Cash at Hand with MLGCA (Dev. Saving)				
	i. U.B.A PLC	3,902,107	1,467		
	ii. Heritage Bank PLC	1,124,982	7,353,114		
	iii. Fidelity Bank PLC	361	9,514,315		
		5,027,450	16,868,896		
	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	2,779	301,762		
	ii. U.B.A II Bank PLC	41,118,706			
	iii. Sterling Bank PLC	369,114			
	iv. Access Bank PLC	686			
		41,491,286	301,762		
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	106,510,588			
		106,510,588	-		
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	123,742,841	26,165,478		



Director Finance & Supply

KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₦	ACTUAL 2019 ₦	BUDGET 2020 ₦	VARIANCE 2020 ₦
16	LOCAL GOVERNMENT INVESTMENTS:				
	Gamji Bank	125,000	125,000		
	Sokoto Investment Co Ltd	500,000	500,000		
	CCNN Sokoto	200,000	200,000		
	Sokoto Cooperative Bank	100,000	100,000		
	Gusau Community Bank	100,000	100,000		
	Zamfara Investment Co.	499,760	499,760		
	Unity Bank (BON)	91,645	91,645		
	Zamfara Fertilizer Co.	2,000,000	2,000,000		
	T/Mafara Bricks B. Ind.	1,000,000	1,000,000		
	Intercontinental Bank	1,350,000	1,350,000		
	Brightway Solid Minerals Dev. Co.	86,595,581	86,595,581		
	Micro Finance Bank	26,291,645	26,291,645		
		118,853,631	118,853,631		
17	ADVANCES:				
	Emirate Council	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 (Sub-Treasury)	-	131,692,780		
		39,295,106	170,987,886		



Director Finance & Supply

KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2020 ₹	ACTUAL 2019 ₹	BUDGET 2020 ₹	VARIANCE 2020 ₹
18	CONSOLIDATED REVENUE FUNDS:				
	- Opening Balance	146,860,557	16,090,041		
	- Revenue	4,600,520,835	4,175,917,362		
		4,747,381,393	4,192,007,403		
	- Less				
	- Expenditure	4,620,335,329	4,045,146,846		
	- Closing Balance	127,046,064	146,860,557		
19	DEPOSITS:				
	- Cash at Hand with MLGCA (JAAC 1)	(35,612,506)	84,616		
	- Cash at Hand with MLGCA (Salary)	6,326,023	8,910,204		
	- Cash at Hand with MLGCA (Dev. Saving)	5,027,450	16,868,896		
	- Cash at Hand with MLGCA (Advert Revenue Account)	41,491,286	301,762		
	- Cash at Hand with MLGCA (Contract Finance Loan)	106,510,588			
		123,742,841	26,165,478		



Director Finance & Supply



BANK CERTIFICATE i



Kaura Namoda Branch
Gusau Road, P.M.B. 1002, K/Namoda, Zamfara State, Nigeria
Telephone: 063-60173
Web: www.firstbanknigeria.com

17 Aug 2021

The Chairman,
Kaura Namoda Local Government,
Zamfara State,

Dear Sir,

CONFIRMATION OF BANK BALANCE FAV KAURA NAMODA L.G. COUNCIL 2014738423.

As at December 31 2020, The balance of KAURA NAMODA L.G. COUNCIL is #545,973.66
(Five Hundred and Forty Five Thousand Nine Hundred and Seventy Three Naira Sixty Six Kobo only).

Yours Faithfully,

FOR: FIRST BANK NIGERIA LTD

AUTHORISED SIGNATORY

AUTHORISED SIGNATORY

FirstBank is regulated by the Central Bank of Nigeria

BOARD OF DIRECTORS: Chairman: Tunde Hassan-Odukale, CEO: Adesola K. Adeduntan, Deputy Managing Director: Gbenga Shobo, Executive Directors: Remi O. Gni, Abdullahi M. Ibrahim, Directors: Tokunbo Martins, Uche Nwokedi, Adekunle Sonola, Isiola Ogodazi, Ebenezer Olufofowose, Ishaya Elijah S. Dodo, UK Eke, Remi Lasaki

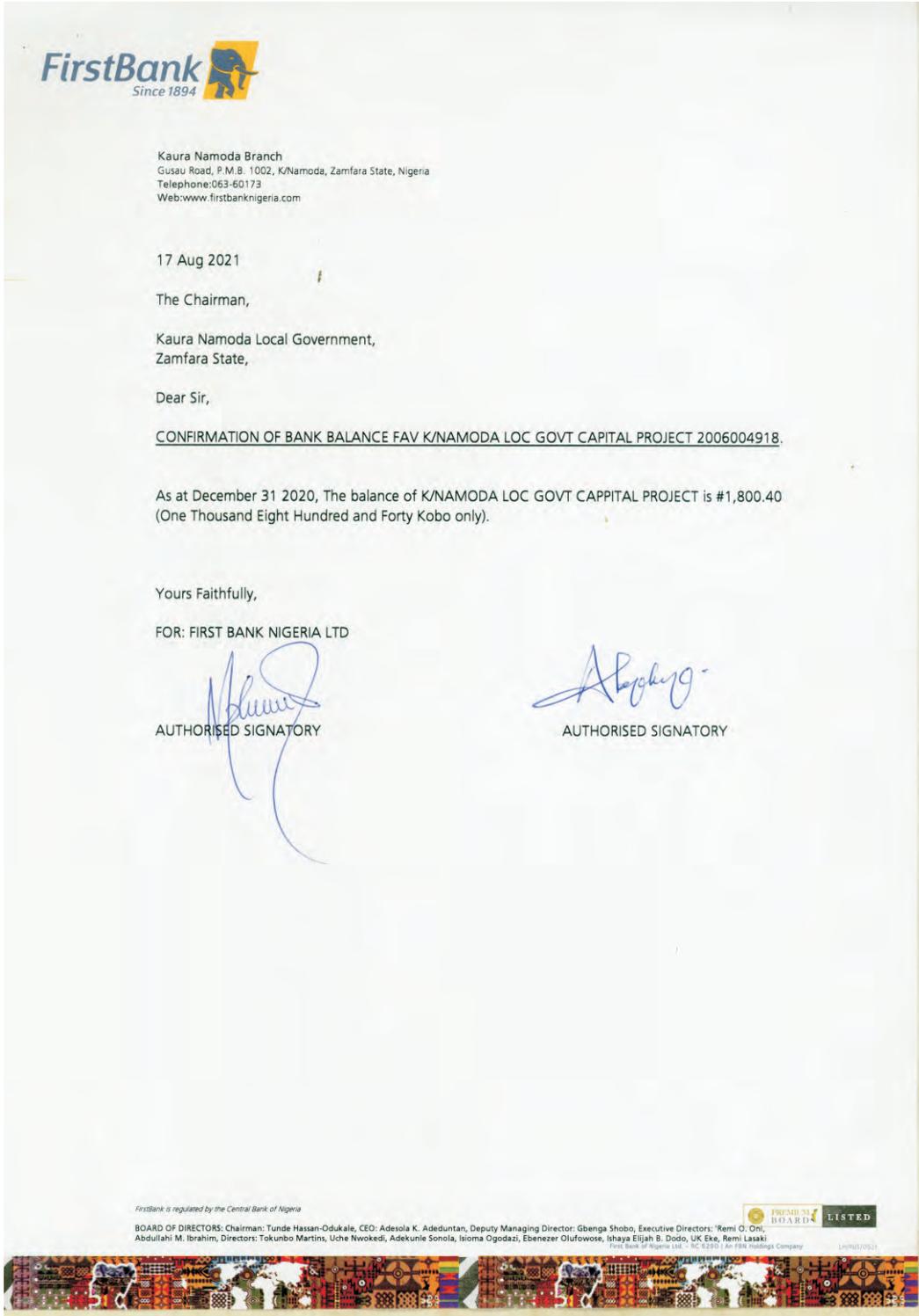
First Bank of Nigeria Ltd - RC 0290 | A/B FBN Holdings Company

08/08/2021





BANK CERTIFICATE ii



Kaura Namoda Branch
Gusau Road, P.M.B. 1002, K/Namoda, Zamfara State, Nigeria
Telephone: 063-60173
Web: www.firstbanknigeria.com

17 Aug 2021

The Chairman,
Kaura Namoda Local Government,
Zamfara State,

Dear Sir,

CONFIRMATION OF BANK BALANCE FAV K/NAMODA LOC GOVT CAPITAL PROJECT 2006004918.

As at December 31 2020, The balance of K/NAMODA LOC GOVT CAPPITAL PROJECT is #1,800.40
(One Thousand Eight Hundred and Forty Kobo only).

Yours Faithfully,

FOR: FIRST BANK NIGERIA LTD

AUTHORISED SIGNATORY

AUTHORISED SIGNATORY

FirstBank is regulated by the Central Bank of Nigeria

BOARD OF DIRECTORS: Chairman: Tunde Hassan-Odukale, CEO: Adesola K. Adeduntan, Deputy Managing Director: Gbenga Shobo, Executive Directors: Remi O. Oni, Abdulahi M. Ibrahim, Directors: Tokunbo Martins, Uche Nwokedi, Adekunle Somola, Isioma Ogodazi, Ebenezer Olufowose, Ishaya Elijah B. Dodo, UK Eke, Remi Lasaki

First Bank of Nigeria Ltd. - RC 0280 | An FBN Holdings Company

L19/002/0921





BANK CERTIFICATE iii

PUBLIC

Ecobank
The Pan African Bank

*Kaura Namoda Branch
Shinkafi Road Kaura Namoda
Zamfara State
16th Aug, 2021
012260811*

*The Chairman,
Kaura Namoda Local Government,
Zamfara State.*

Dear Sir,

CONFIRMATION OF BANK BALANCE IRO KAURA NAMODA LOCAL GOVERNMENT 3112009704

As at 31 December 2020. The balance of Kaura Namoda Local Government is #3,295,203.82
Three million, Two Hundred and Ninety Five Thousand, Two Hundred and Three Naira. Eighty Two Kobo.

Yours faithfully,
FOR: ECOBANK NIGERIA LTD

Azeez kazeem
Relationship Manager
Azeez kazeem

Oksaiki Mathew
Customer Service Manager
Oksaiki Mathew

Ecobank Nigeria Limited RC 89773
Head Office
Plot 21, Ahmadu Bello Way, P.O. Box: 72688, Victoria Island, Lagos, Nigeria
Tel: +234 (1) 2710391-5 E-mail: ENGContactCentre@ecobank.com
www.ecobank.com

Board of Directors:
Mr. John O. Aboh (Chairman); Mr. Ade Ayeyemi; Mallam Garba Imam; Mr. Eric Odhiambo (Kenyan); Mr. Emeka Onwuka (Independent); Mrs. Funmi Oyetunji
Managing Director: Mr. Patrick Akinwuntan Executive Directors: Mr. Adekola Adeleke; Mr. Adebiyi Olagbami; Mrs. Carol Oyedéji



BANK CERTIFICATE iv



No 1, Govt House Road,
Gusau, Zamfara state.
13th Aug 2021

The Chairman,
Kaura Namoda Local Government,
Zamfara State.

Dear Sir,

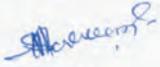
CERTIFICATE OF BALANCE ON KAURA-NAMODA LOCAL GOVT-SPECIAL PROJECT
A/C 1004405662

We write to confirm that KAURA NAMODA LOCAL GOVT
DEVELOPMENT SAVINGS ACCT with account number 1004405662
had the sum two thousand four hundred and thirty eight naira fifty
two kobo. **(N2,438.52)** as at 31st Dec 2020.

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


HAFEES IBRAHEEM
Authorized Signatory


ABDULSALAM SANI
Authorized Signatory

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

Tony O. Elumelu CON (Chairman), Amb. Joe Keshi OON (Vice Chairman), Kennedy Uzoka (GMD/CEO)
Victor Osadolor (Deputy Managing Director), Executive Directors: Dan Okeke, Emeke E. Iweriebor, Oliver Alawuba,
Ayoku A. Liadi, Ibrahim A. Puri, Uche Ike, Chukwuma Nweke, Non-Executive Director: Foluke K. Abdulrazaq, Owanari Duke,
Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jelif Bello, Isaac Olukayode Fasola, Abdoul Aziz Dia.

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BANK CERTIFICATE v

RC: 103022



August 16, 2021

The Chiraman,
Kaura Namoda Local Government,
Kaura Namoda,
Zamfara State.

CERTIFICATE OF BALANCE ON KAURA NAMODA LOCAL GOVERNMENT:

We write to confirm that number 5680000804, KAURA NAMODA LOCAL GOVERNMENT has the sum of N5,580.42CR (Five Thousand , Five Hundred and Eighty Naira Forty Two Kobo only) As at December 31, 2020

Your patronage and continue confidence on us is highly appreciated.

Yours faithfully,

For: **FIDELITY BANK PLC**



AUTHORIZED SIGNATORY



AUTHORIZED SIGNATORY

www.fidelitybank.ng

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

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



BANK CERTIFICATE 1

UBA
United Bank for Africa

No1, Govt House Road,
Gusau, Zamfara state.
18th February 2021

The Honourable Commissioner
Ministry For Local Government,
Zamfara State,

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1015967533

We write to confirm that MIN FOR LOCAL GOVT ACCOUNT--JAAC 1
had the sum of five hundred million, two hundred and eighty one
thousand, nine hundred and ninety eight naira four kobo only
(N500,281,998.04dr).

As at 31st December 2020.

Yours Faithfully,

For: United Bank for Africa PLC

ABDUSALAM SANI
Authorized Signatory

HAFEEES IBRAHEEM
Authorized Signatory

United Bank for Africa Plc, RC No. 2457, UBA House, 57 Marina, Lagos
Tony O. Elumelu CON (Chairman), Amb. Joe Keshi OON (Vice Chairman), Kennedy Uzoka (GMD/CEO)
Victor Osadolor (Deputy Managing Director), Executive Directors: Dan Okeke, Emeke E. Iweriebor, Oliver Alawuba,
Ayoku A. Liadi, Ibrahim A. Puri, Uche Ike, Chukwuma Nweke, Non-Executive Director: Foluke K. Abdulrazaq, Owanari Duke,
Samuel Oni (FCA), Angela Aneke, Erelu Angela Adeḡayo, Abdulqadir Jelli Bello, Isaac Olukayode Fasola, Abdoul Aziz Dia.

www.ubagroup.com



BANK CERTIFICATE 2

RC: 105022



February 18, 2021

The Commissioner,
Ministry for Local Government and community development,
Gusau,
Zamfara State.

**CERTIFICATE OF BALANCE – ZAMFARA STATE JAAC ACCOUNT
(5670000027).**

We write to confirm that account number 5670000027 belonging to
ZAMFARA STATE JAAC ACCOUNT has the sum of Two Thousand, nine
Hundred and sixty-six Naira, thirty-seven kobo only (N2,966.37) as at
December 31, 2020.
This information is given in strict confidence for the purpose of
Balance Enquiry only.
Thank you for your usual co-operation.
Yours faithfully,

For: **FIDELITY BANK PLC**



AUTHORIZED SIGNATORY



AUTHORIZED SIGNATORY

www.fidelitybank.ng

Fidelity Bank Plc
12, Government House,
Gusau, Zamfara, Nigeria
Swift: FIDTNGLA
+234 (0)14485252
info@fidelitybank.ng

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



BANK CERTIFICATE 3



No1, Govt House Road,
Gusau, Zamfara state.
18th Aug 2021

The Honourable Commissioner
Zamfara for Local Government,
Zamfara State.

Dear Sir,

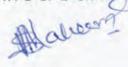
CERTIFICATE OF BALANCE ON ZAMFARA STATE LOCAL GOVTS SALARY ACCOUNT
1018795827

We write to confirm that ZAMFARA STATE LOCAL GOVTS SALARY
ACCOUNT with account number 1018795827 had the sum fifty nine
million five hundred and twenty two thousand eight hundred forty
six naira seventy eight kobo **(N59,522.846.78cr)** as at 31th Dec
2020.

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

Yours Faithfully,

For: United Bank for Africa PLC


HAFEEES IBRAHEEM
Authorized Signatory


ABDULSALAM SANI
Authorized Signatory

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

Tony O. Elumelu CON (Group Chairman), Amb. Joseph Keshi OON (Vice-Chairman), Kennedy Uzoka (GMD/CEO),
Oliver Alawuba (DMD Africa), Ayoku Liadi (DMD Nigeria), Executive Directors: Uche Ike, Chukwuma Nweke,
Ibrahim Puri, Chiugo Ndubisi. Non-Executive Directors: Owanari Duke, Samuel Oni FCA, Angela Aneke,
Erelu Angela Adebayo, Abdulqadir J. Bello, Kayode Fasola, Aisha Hassan-Baba.

www.ubagroup.com

Tin: 01126011 - 0001



BANK CERTIFICATE 4

RC: 103022



August 17, 2021

The Permanent Secretary,
Ministry for Local Government Affairs,
Gusau, Zamfara State.
Zamfara State.

**CERTIFICATE OF BALANCE – MINISTRY FOR LOCAL GOVERNMENT
AFFAIRS ACCOUNT (5680000842)**

We write to confirm that account number 5680000842 belonging to Zamfara State Local Government Salary Account has the sum of Three Thousand Nine Hundred and Seventy naira, Seventy Five Kobo only (N3, 970.75) as at December 31 2020.

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

Thank you for your usual co-operation.

Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

www.fidelitybank.ng

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

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



BANK CERTIFICATE 5



No1, Govt House Road,
Gusau, Zamfara state.
18th February 2021

The Honourable Commissioner
Ministry For Local Government,
Zamfara State,

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1019185166

We write to confirm that MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCOUNT had the sum of fifty four million, eight hundred and sixteen thousand, two hundred and four naira, ninety one kobo only (N54,816,204.91 cr).

As at 31st December 2020.

Yours Faithfully,

For: United Bank for Africa PLC


ABDUSALAM SANI
Authorized Signatory


HAFES IBRAHEEM
Authorized Signatory

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

Tony O. Elumelu CON (Chairman), Amb. Joe Keshi OON (Vice Chairman), Kennedy Uzoka (GMD/CEO)
Victor Osadolor (Deputy Managing Director), Executive Directors: Dan Okeke, Emeke E. Iweriebor, Oliver Alawuba,
Ayoku A. Liadi, Ibrahim A. Puri, Uche Ike, Chukwuma Nweke, Non-Executive Director: Foluke K. Abdulrazaq, Owanari Duke,
Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jelli Bello, Isaac Olukayode Fasola, Abdoul Aziz Dia.

www.ubagroup.com



BANK CERTIFICATE 6



Our Ref: HBL /183/18/02/2021

Feb. 18, 2021

The Permanent Secretary,
 Ministry for Local Govt. & Community
 Development.
 Behind Uthaimin Juma'at Mosque,
 Bye-Pass Road Gusau,
 Zamfara State.

Sir,

RE: CERTIFICATE OF CLOSING BALANCE OF ACCOUNT

We refer to your letter MLGCA/AD/OFF/127/HB/Vol.II on 18th February 2021, and hereby confirm that Heritage Bank Plc, Gusau Experience Centre maintain the below account with account balances shown as at 31/12/2020.

S/N	ACCOUNT NAME	A/C NO.	STATUS	BALANCES
1	DEVELOPMENT SAVINGS ACCOUNT, ZAMFARA STATE	5900009176	ACTIVE	15,803,572.02

Thank you for your co-operation.

Yours Faithfully
 For: HERITAGE BANK PLC

Service Manager

Experience Centre Manager

Heritage Bank Plc RC No: 125946Q
 Plot 2928, Ajose Adeogun Street, Victoria Island, Lagos
 01 2369500, 01 6329500

www.hbng.com
 info@hbng.com

Acting Chairman: Alh. Jari Ibrahim, MD/CEO: Mr Ife Sekibo, Executive Director: Mr Jude Manye
 Directors: Mr Adewunmi Ogunsanya, (SAN), Mr Ndulimi Alalbe, Mrs Oluwayemisi Dasu.



BANK CERTIFICATE 7

RC: 103022



February 18, 2021

The Commissioner,
Ministry for Local Government and community development,
Gusau,
Zamfara State.

**CERTIFICATE OF BALANCE – DEVELOPMENT SAVINGS ACCOUNT
ZAMFARA STATE (5030029547).**

We write to confirm that account number 5030029547 belonging to **DEVELOPMENT SAVINGS ACCOUNT ZAMFARA STATE** has the sum of Five Thousand, seventy-one Naira, ninety-two kobo only (N5,071.92) as at December 31, 2020.

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

Thank you for your usual co-operation.

Yours faithfully,

For: **FIDELITY BANK PLC**



AUTHORIZED SIGNATORY



AUTHORIZED SIGNATORY

www.fidelitybank.ng

Fidelity Bank Plc
12, Government House Road,
Gusau, Zamfara State
Swift: FIDTNGLA
+234(1)2700530-3, 0(1)4485252
info@fidelitybank.ng

Mr. Mustafa **Chike-Obi** (Chairman), Pastor Kings C. **Alkuma** (Non-Executive Director), Mr. Chidi B. **Agbapu** (Non-Executive Director), Alhaji Isa M. **Ihuwa** (Independent Non-Executive Director), Engr. Henry I. **Obili** (Independent Non-Executive Director), Mrs. Amaka T. **Onwughalu** (Non-Executive Director), Mr. Nelson C. **Nwoko** (Non-Executive Director), Mr. Chinedu E. **Okoko** (Non-Executive Director), Mrs. Nneke C. **Onyeali-Ikpe** (Managing Director/CEO), Mr. Gbolahan **Joshua** (Executive Director), Mr. Obaro **Odegho** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Kenneth C. **Opara** (Executive Director)



BANK CERTIFICATE 8

UBA 
United Bank for Africa

No1, Govt House Road,
Gusau, Zamfara state.
19th August 2021

The Perm Sec,
Ministry for Local Govt,
Zamfara State.

Dear Sir,

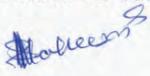
CERTIFICATE OF BALANCE ON ADVERT REVENUE MINISTRY OF LOCAL GOVT AND
CHIEFTANCY ACCOUNT 1016293903

We write to confirm that ADVERT REVENUE ACCOUNT MINISTRY OF
LOCAL GOVT AND CHIEFTANCY ACCOUNT with account number
1016293903 had the sum of thirty nine thousand, forty four naira, fifteen
kobo. **(N39,044.15cr)** as at 31th dec 2020.

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


HAFES IBRAHEEM
Authorized Signatory


ABDULSALAM SANI
Authorized Signatory

United Bank for Africa Plc. RC No. 2457. UBA House, 57 Marina, Lagos
Tony O. Elumelu CON (Chairman), Amb. Joe Keshi OON (Vice Chairman), Kennedy Uzoka (GMD/CEO)
Victor Osadolor (Deputy Managing Director), Executive Directors: Dan Okeke, Emeke E. Iwetiabor, Oliver Alawuba,
Ayoku A. Liadi, Ibrahim A. Puri, Uche Ike, Chukwuma Nweke, Non-Executive Director: Foluke K. Abdulrazaq, Owanari Duke,
Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello, Isaac Olukayode Fasola, Abdoull Aziz Dia.
www.ubagroup.com



BANK CERTIFICATE 9



No1, Govt House Road,
Gusau, Zamfara state.
18th August 2021

The Perm Sec,
Ministry for Local Government,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON MINISTRY FOR LOCAL GOVERNMENT REVENUE
ACCOUNT 1022733156

We write to confirm that MINISTRY FOR LOCAL GOVERNMENT
REVENUE ACCOUNT with account number 10022733156 had the
sum of Five hundred and seventy seven million, Six hundred and
twenty nine thousand, two hundred and eighty three naira, and
forty four kobo. **(N577,629,283.44cr)** as at 31th dec 2020.

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

HAFEES IBRAHEEM
Authorized Signatory

ABDULSALAM SANI
Authorized Signatory

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

Tony O. Elumelu CON (Group Chairman), Amb. Joseph Keshi OON (Vice-Chairman), Kennedy Uzoka (GMD/CEO),
Oliver Alawuba (DMD Africa), Ayoku Liadi (DMD Nigeria), Executive Directors: Uche Ike, Chukwuma Nweke,
Ibrahim Puri, Chiugo Ndubisi. Non-Executive Directors: Owanari Duke, Samuel Oni FCA, Angela Aneke,
Erelu Angela Adebayo, Abdulqadir J. Bello, Kayode Fasola, Aisha Hassan-Baba.

www.ubagroup.com

Tin: 01126011 - 0001