



ZAMFARA STATE OF NIGERIA
KAURA NAMODA LOCAL GOVERNMENT

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



His Excellency,

HON. DR. BELLO MOHAMMED, MON

(Matawallen Maradun, Barden Kasar Hausa, Shattiman Daular Usmaniyya)

Executive Governor, Zamfara State



**KAURA NAMODA LOCAL GOVERNMENT ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2021**

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



KAURA NAMODA LOCAL GOVERNMENT
ZAMFARA STATE

OFFICE ADDRESS:
KAURA NAMODA
LOCAL GOVERNMENT SECRETARIAT,
ZAMFARA STATE

Our Ref KRN/AA/VOL.II/51

Your Ref _____

Date 9th September, 2022

SOLE ADMINISTRATOR'S REPORT

The Annual Financial Report for the fiscal year 2021 contains a report of the financial operations and the Financial Statements of the Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive summary of the financial position and operation of the Local Government.

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

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

The Statements of the Local Government for the fiscal year 2021 were examined and certified by the Auditor General for Local Governments in accordance with the provisions of Local Government relevant laws. Based on the opinion of the Auditor General the Statements were fairly presented in all material respects. Therefore, the Financial Position and Report of Kaura Namoda Local Government as at 31st December, 2021 are hereby recommended for public use.

Hon. Nasiru Muhammad Yakamata
Sole Administrator.



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



KAURA NAMODA LOCAL GOVERNMENT
ZAMFARA STATE

OFFICE ADDRESS:
KAURA NAMODA
LOCAL GOVERNMENT SECRETARIAT,
ZAMFARA STATE

Our Ref KRN/AA/VOL.II/50 Your Ref _____ Date 9th September, 2022

**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 6-34 for the year ended 31st December, 2021 under Historical Cost Convention and in accordance with International Public Sector Accounting Standard (IPSAS CASH).

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

The accounts which are prepared in accordance with the provision of the Finance (Control and Management) Act 1958 as amended reflect the true Financial Position of the Local Government and its operations for the year ended 31st December, 2021.

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

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Alh. Kabiru Garba K/Namoda
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

LGA/AA/VOL.II/168

20th September, 2022

AUDITOR'S GENERAL CERTIFICATION
KAURA NAMODA LOCAL GOVERNMENT ACCOUNTS

We have audited the 2021 Accounts of Kaura Namoda Local Government Council set out on page 6-34 which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 5.

DIRECTOR OF FINANCE AND AUDITOR GENERAL FOR LOCAL GOVERNMENT RESPONSIBILITIES


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

BASIS OF OPINION

The audit was conducted in compliance with section 98 of the Local Government law 2012 of Zamfara State of Nigeria and Chapter 39.1 of the Financial Memoranda for Local Governments. The audit was also conducted in accordance with Generally Accepted Auditing Standards for Public Sector Accounts and in compliance with the provision of International Organization of Supreme Audit Institutions INTOSAI. An audit includes examination on test basis of evidence relevant to the figures disclose in the Financial Statements. The audit was planned and performed to obtain information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the Financial Statements are free from material mis-statement. In addition, projects and programmes were verified in line with responsibility as required by law, the financial statements have been certified, subject to comments and observation contained in my report.

OPINION

In my opinion, subject to the observation/comments contained in my report, the statements give a true and fair view of the financial transaction of Kaura Namoda Local Government of Zamfara State for the year ended and the financial position as at 31st December, 2021 and of its surplus of income over expenditure and cash flow statement for the year ended on that date.



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



1.0 ACCOUNTING POLICIES

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

1.1 ACCOUNTING CONVENTION

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

1.2 BASIS OF ACCOUNTING

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

1.3 RECEIPTS

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

1.4 PAYMENTS

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

Payments for purchase of items of capital nature (PPE) are expensed in the year in which the item has been purchased. It is disclosed under capital payments. Investments in PPEs are also treated in the same way as capital purchases.

1.5 LOAN REPAYMENTS

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

1.6 INVESTMENTS

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

1.7 ADVANCES

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



KAURA NAMODA LOCAL GOVERNMENT

CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2021

ANNUAL BUDGET 2021 ₦		NOTES	ACTUAL 2021 ₦	ACTUAL 2020 ₦
	CashFlows from Operating Activities:			
	Receipts:			
1,673,410,560	Statutory Allocation	1	1,471,749,530	1,451,185,345
572,484,560	Value Added Tax (VAT)		837,557,815	603,777,859
	- Excess Paris Club Refund		-	-
	- Other Receipts	2	169,950,337	175,036,595
	Transfer from other Government Agencies	3	-	17,796,322
	Other Transfers	4	42,711,172	72,539,000
2,245,895,120	Sub-Total- Statutory Allocation		2,521,968,854	2,320,335,121
	Independent Revenue (IGR)			
	- Direct Taxes	5	-	-
	- Rates	5	3,680,000	2,356,813
28,099,270	Licences	5	370,000	893,027
	- Mining Rents	5	-	-
	- Royalties	5	-	-
3,500,730	Fees	5	1,350,000	1,400,282
	- Fines	5	645,000	698,982
	- Sales	5	-	-
40,000,000	Earnings	5	22,341,820	60,550,896
	- Sales/Rent of Government Buildings	5	-	-
	- Sales/Rent on Lands and Others	5	363,900	-
	- Repayments- General	5	-	-
	- Investment income	5	-	-
	- Interest Earned	5	-	-
	- Re-Imbursement/Miscellaneous Receipt	5	-	-
71,600,000	Sub-Total-Independent Revenue		28,750,720	65,900,000
	Other Revenue Sources of the L/Govt.			
2,317,495,120	Total Receipts		2,550,719,574	2,386,235,121

Director of Finance and Supply



KAURA NAMODA LOCAL GOVERNMENT

ANNUAL BUDGET 2021 ₦		NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
	Payments:			
273,367,900	Personnel Costs (Incl.Salaries on CRF Charges):	6	277,833,048	323,682,527
482,897,440	Overhead Charges:	7	387,749,000	592,161,016
684,454,120	Consolidated Revenue Fund Charges	8	533,376,819	525,808,685
170,775,660	CRF Charges- Public debt charges	9	218,452,519	249,345,097
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	75,314,672	99,943,419
	Transfers to Others	11	9,396,458	32,564,231
1,611,495,120	Total Payments		1,502,122,516	1,823,504,975
706,000,000	Net Cash Flow from Operating Activities		1,048,597,058	562,730,147
	CashFlows from Investment Activities:			
251,000,000	Capital Expenditure: Administrative Sector:	12	99,636,537	805,625,290
705,000,000	Capital Expenditure: Economic Sector:	12	30,645,554	822,334,595
380,000,000	Capital Expenditure: Social Service Sector:	12	40,926,249	702,982,588
	Capital Expenditure: Funded from Aids and Grants:			
1,336,000,000	Net Cash Flow from Investment Activities:		171,208,339	2,330,942,473
	CashFlows from Financing Activities:			
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	142,370,573	2,142,857,143
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shorterm Loan)	13	28,474,115	71,428,571
- 370,000,000	Repayment of External Loans (Including Servicing)	-	1,042,955,250	439,379,547
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction	-	55,182,325	26,508,334
	Repayment of Loans from Other Funds			
630,000,000	Net Cash Flows from Financing Activities:	-	927,292,887	1,748,397,833

Director of Finance and Supply



KAURA NAMODA LOCAL GOVERNMENT

ANNUAL BUDGET 2021 #	NOTE	ACTUAL 2021 #	ACTUAL 2020 #
Movement in Other Cash Equivalent Accounts			
(Increase)/Decrease in Investments			
Net (Increase)/Decrease in Other Cash Equipments			
Total Cashflows from other cash equivalent Accounts			
- Net Cash for the year	-	49,904,168	- 19,814,493
<hr/> Cash & Its Equivalent as at 1st January		<hr/> 127,046,064	<hr/> 146,860,557
- Cash & Its Equivalent as at 31st December		77,141,896	127,046,064

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Director of Finance and Supply



KAURA NAMODA LOCAL GOVERNMENT

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

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
ASSETS:-			
Liquid Assets:-			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	107,553	3,303,223
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	77,034,343	123,742,841
TOTAL LIQUID ASSETS		77,141,896	127,046,063
Investments and Other Cash Assets:			
Local Government Investments	16	118,853,631	118,853,631
Imprest			
Advances	17	39,295,106	39,295,106
Revolving Loans Granted			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS		158,148,737	158,148,737
TOTAL ASSETS		235,290,633	285,194,800

Director of Finance and Supply



KAURA NAMODA LOCAL GOVERNMENT

	NOTE	ACTUAL 2021 ₦	ACTUAL 2020 ₦
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund	18	77,141,896	127,046,064
Capital Development Fund			
Trust & Other Public Funds		81,114,394	34,405,896
<u>TOTAL PUBLIC FUNDS</u>		158,256,290	161,451,960
<u>EXTERNAL AND INTERNAL LOANS</u>			
External Loans: LGC			
LGC Bonds & Treasury Bonds			
Nigerian Treasury Bills (NTB)			
Development Loan Stock			
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds			
<u>TOTAL EXTERNAL AND INTERNAL LOANS</u>		-	-
<u>OTHER LIABILITIES</u>			
Deposits:-	19	77,034,343	123,742,841
<u>TOTAL LIABILITIES</u>		235,290,633	285,194,800

Director of Finance and Supply



KAURA NAMODA LOCAL GOVERNMENT

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2021

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	VARIANCE ON FINAL BUDGET 2021 %
146,860,557	Opening Balance:	127,046,064				
	ADD: REVENUE					
1,451,185,345	Statutory Allocation	1,471,749,530	1,673,410,560	1,673,410,560		56
603,777,859	Value Added Tax Allocation	837,557,815	572,484,560	572,484,560		32
	Excess Paris Club Refund		-	-		-
175,036,595	Other Receipts	169,950,337	-	-		6
17,796,322	Transfer from other Government Agencies	-	-	-		-
72,539,000	Other Transfers	42,711,172	-	-		2
2,467,195,678	Sub-Total-Statutory Allocation	2,649,014,918	2,245,895,120	2,245,895,120	-	95
	Independent Revenue (IGR)					
	- Direct Taxes	-	-	-		-
2,356,813	Rates	3,680,000	-	-		13
893,027	Licences	370,000	28,099,270	28,099,270		1
	- Mining Rents	-	-	-		-
	- Royalties	-	-	-		-
1,400,282	Fees	1,350,000	3,500,730	3,500,730		5
698,982	Fines	645,000	-	-		2
	- Sales	-	-	-		-
60,550,896	Earnings	22,341,820	40,000,000	40,000,000		78
	- Sales/Rent of Government Buildings	-	-	-		-
	- Sales/Rent on Lands and Others	363,900	-	-		1
	- Repayments- General	-	-	-		-
	- Investment income	-	-	-		-
	- Interest Earned	-	-	-		-
	- Re-Imbursement/Miscellaneous Receipt	-	-	-		-
65,900,000	Sub-Total-Independent Revenue	28,750,720	71,600,000	71,600,000	-	100
	Other Revenue Sources of the L/Govt.					
2,533,095,678	TOTAL REVENUE	2,677,765,638	2,317,495,120	2,317,495,120	-	100

Director of Finance and Supply



KAURA NAMODA LOCAL GOVERNMENT

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	VARIANCE ON FINAL BUDGET %
LESS: EXPENDITURE						
323,682,527	Personnel Costs (Incl.Salaries on CRF Charges):	277,833,048	273,367,900	273,367,900		102
592,161,016	Overhead Charges:	387,749,000	482,897,440	482,897,440		80
525,808,685	Consolidated Revenue Fund Charges	533,376,819	684,454,120	684,454,120		78
249,345,097	CRF Charges- Public debt charges	218,452,519	170,775,660	170,775,660		128
	Subvention to Parastatals					
99,943,419	Other Transfers to Government Agencies	75,314,672	-			
32,564,231	Transfers to Others	9,396,458	-			
OTHER RECURRENT PAYMENTS/EXPENDITURE:						
439,379,547	Repayments:External Loans: LGC	1,042,955,250	370,000,000	370,000,000		282
26,508,334	Repayments:LGC Bonds & Treasury Bonds/FAAC Deduction	55,182,325				
	Repayments:Nigerian Treasury Bills (NTB)					
	Repayments:Development Loan Stock					
	Repayments:Other Internal Loans(Promissory Notes)					
	Repayments:Internal Loans from Other Funds					
2,289,392,856	TOTAL EXPENDITURE:	2,600,260,090	1,981,495,120	1,981,495,120	-	131
243,702,823	OPERATING BALANCE:	77,505,547	336,000,000	336,000,000	-	23
APPROPRIATIONS/TRANSFERS:						
2,330,942,473	Transfer to Capital Development Funds:	171,208,339	1,336,000,000	1,336,000,000		13
2,330,942,473	Closing Balance:	171,208,339	1,336,000,000	1,336,000,000	-	13

Director of Finance and Supply



KAURA NAMODA LOCAL GOVERNMENT

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2021

ACTUAL 2020 ₦	NOTES	ACTUAL 2021 ₦	FINAL BUDGET 2021 ₦	INITIAL/ORIGINAL BUDGET 2021 ₦	SUPPLEMENTARY BUDGET 2021 ₦	PERF. ON TOTAL %
	Opening Balance:					
243,702,823	Transfer from Consolidated Revenue Fund: Aid and Grants	77,505,547	336,000,000	336,000,000	-	23
2,214,285,714	External Loans: LGC LGC Bonds & Treasury Bonds Nigerian Treasury Bills (NTB) Development Loan Stock Other Internal Loans (Promissory Notes) Internal Loans from Other Funds	170,844,687	1,000,000,000	1,000,000,000		17
2,457,988,537	TOTAL REVENUE AVAILABLE:	248,350,235	1,336,000,000	1,336,000,000	-	40
	LESS: CAPITAL EXPENDITURE:					
805,625,290	Capital Expenditure: Administrative Sector:	99,636,537	251,000,000	251,000,000		40
822,334,595	Capital Expenditure: Economic Sector:	30,645,554	705,000,000	705,000,000		4
702,982,588	Capital Expenditure: Social Service Sector: Capital Expenditure: Funded from Aids and Grants:	40,926,249	380,000,000	380,000,000		11
2,330,942,473	TOTAL CAPITAL EXPENDITURE:	171,208,339	1,336,000,000	1,336,000,000	-	55
127,046,064	CLOSING BALANCE Intangible Assets	77,141,896	-	-	-	

Director of Finance and Supply



KAURA NAMODA LOCAL GOVERNMENT

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

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
1	STATUTORY ALLOCATION:				
	- Statutory Allocation	1,471,749,530	1,451,185,345	1,673,410,560	-
	- Excess Crude Oil				-
		1,471,749,530	1,451,185,345	1,673,410,560	-
2	OTHER RECEIPTS				
	- Share of Exchange Gains Difference	20,494,553	44,420,146		20,494,553
	- Share of Forex Equalization	4,013,144	18,372,256		4,013,144
	- Share of Excess Bank Charges Recovered	1,805,180	1,145,269		1,805,180
	- Share of Ecology Funds	40,738,228			40,738,228
	- Distribution of Non-oil Excess Account	93,723,958	33,575,712		93,723,958
	- Share of Solid Minerals	2,023,218	2,332,478		2,023,218
	- Distribution of FAAC Deduction	7,152,055			7,152,055
	- Distribution of ₦103 Billion for the month		31,363,536		-
	- Distribution of Stabilization Funds		6,033,480		-
	- Distribution of FGN Intervention Funds		37,793,718		-
		169,950,337	175,036,595	-	169,950,337
3	TRANSFERS FROM OTHER GOVERNMENT AGENCIES:				
	- Advert Revenue Account MLGCA	-	17,796,322		-
		-	17,796,322	-	-
4	OTHER TRANSFERS:				
	- Breed Seeds Nigeria Limited	7,118,529			7,118,529
	- Masak Global Concept	35,592,643			35,592,643
	- Transfer from Fidelity Bank PLC		3,928,571		-
	- Augmentation of Deficit (MLGA Development Saving)		-		-
	- Home Vestor Concept Ltd		35,592,643		-
	- Multi Plus Investment Ltd		27,406,335		-
	- Ekpemi International Investment		1,635,097		-
	- Lashfeez Nig. Ltd		3,976,353		-
		42,711,172	72,539,000	-	42,711,172

Director of Finance and Supply



KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
5	INDEPENDENT REVENUE (IGR):				
	- Direct Taxes	-			
	- Rates	3,680,000	2,356,813		3,680,000
	- Licences	370,000	893,027	28,099,270	- 27,729,270
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	1,350,000	1,400,282	3,500,730	- 2,150,730
	- Fines	645,000	698,982		645,000
	- Sales	-	-		-
	- Earnings	22,341,820	60,550,896	40,000,000	- 17,658,180
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	363,900	-		363,900
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned	-	-		-
	- Re-Imbursement/Miscellaneous Receipt	-	-		-
		28,750,720	65,900,000	71,600,000	- 42,849,280
6	PERSONNEL COST:				
	- Office of the Chairman	5,403,562	9,109,377	8,206,180	2,802,618
	- Office of the Vice Chairman	600,000	1,677,744	4,398,970	3,798,970
	- Adviser/Assistant to the Chairman/V. Chairman	30,322,272	-	-	30,322,272
	- Office of the Secretary	7,286,131	3,093,502	3,874,870	- 3,411,261
	- Internal Audit	-	-		-
	- The Council	-	27,066,710	39,983,460	39,983,460
	- Personnel Management	79,823,639	45,591,868	68,700,200	- 11,123,439
	- Agric and Natural Resources	14,724,877	15,852,106	23,313,780	8,588,903
	- Finance & Supply	16,500,684	16,606,525	35,761,670	19,260,986
	- Planning, Research & Statistics	-	-	1,962,380	1,962,380
	- Works & Housing	9,860,542	15,498,770	23,414,360	13,553,818
	- Primary Health Care Services	88,284,124	135,149,541	-	- 88,284,124
	- Traditional Offices	7,846,963	35,839,107	27,060,000	19,213,037
	- Social & Community Development	17,180,254	18,197,277	36,692,030	19,511,776
		277,833,048	323,682,527	273,367,900	- 4,465,148

Director of Finance and Supply



KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
7	OVERHEAD COST:				
	- Office of the Chairman	22,789,782	51,180,100	41,000,000	18,210,218
	- Office of the Vice Chairman	3,000,000	25,310,000	16,500,000	13,500,000
	- Adviser/Assistant to the Chairman/V. Chairman	-	-	-	-
	- Office of the Secretary	9,720,437	27,260,000	17,000,000	7,279,563
	- Internal Audit	-	-	-	-
	- The Council	14,949,228	20,680,000	28,840,000	13,890,772
	- Personnel Management	94,500,256	161,619,767	49,500,000	45,000,256
	- Agric and Natural Resources	5,340,293	4,210,000	26,500,000	21,159,707
	- Finance & Supply	12,505,119	19,522,312	49,357,440	36,852,321
	- Planning, Research & Statistics	-	-	16,000,000	16,000,000
	- Works & Housing	7,551,544	21,392,693	64,000,000	56,448,456
	- Primary Health Care Services	10,941,817	7,960,000	-	10,941,817
	- Traditional Offices	3,700,000	-	-	3,700,000
	- Social & Community Development	199,900,525	253,026,144	174,200,000	25,700,525
	- Miscellaneous	2,850,000	-	-	2,850,000
		387,749,000	592,161,016	482,897,440	95,148,440
8	CONSOLIDATED REVENUE FUND CHARGES:				
	- Primary School Teachers Salary	264,885,295	294,983,569	112,248,030	152,637,265
	- Training Fund	8,717,126	12,780,060	15,890,430	7,173,304
	- Contribution to Emirate Council	51,415,952	67,547,910	68,230,170	16,814,218
	- Contribution to Pension Funds	85,714,286	85,714,286	70,130,400	15,583,886
	- Common Services	28,606,092	28,493,540	25,970,480	2,637,612
	- Agency for Mass Education Salary	36,289,320	36,289,320	39,280,000	2,990,680
	- Primary Health Care Staff Salary	57,746,748	-	352,704,610	294,957,862
		533,376,819	525,808,685	684,454,120	151,077,301

Director of Finance and Supply



KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
9	CRF CHARGES- PUBLIC DEBT CHARGES				
	- Short Term Borrowings	155,787,878	73,221,680		- 155,787,878
	- Withholding Tax	2,108,505	36,125,956	16,000,000	13,891,495
	- Value Added Tax (V.A.T FIRS)	2,108,505	36,125,956	10,500,000	8,391,495
	- Others/Taxes	1,054,253	27,461,998		- 1,054,253
	- Pay as You Earn (PAYE)	20,418,371	34,336,517	125,000,000	104,581,629
	- Water Rate	3,802,400	4,266,500		- 3,802,400
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme			19,275,660	19,275,660
	- Union Dues	5,027,558	7,159,832		- 5,027,558
	- Party Contributory Scheme	4,842,942			- 4,842,942
	- Housing Funds (NHF)	3,296,068	3,697,606		- 3,296,068
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	20,006,039	26,949,053		- 20,006,039
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		218,452,519	249,345,097	170,775,660	- 47,676,859
10	OTHER TRANSFERS TO GOVERNMENT AGENCIES:				
	- Zamfara Secretary to State Government (H.A.D)	12,243,869			- 12,243,869
	- Ministry of Security and Home Affairs	34,927,061			- 34,927,061
	- Zamfara State Universal Basic Education (U.B.E)	2,260,418			- 2,260,418
	- Federal Inland Revenue Service (V.A.T)	1,779,632	7,138,895		- 1,779,632
	- Federal Inland Revenue Service (W.H.T)	1,779,632	7,138,895		- 1,779,632
	- Zamfara State Internal Revenue Service (I.R.S)	3,559,264			- 3,559,264
	- Zamfara State Zakkat & Endowment Board	783,038	7,118,529		- 783,038
	- Zamfara State Ministry of Justice	2,674,855			- 2,674,855
	- Zamfara State Local Government Service Commission	355,926			- 355,926
	- Permanent Secretary (MLGA)	14,950,976	7,118,529		- 14,950,976
	- Zamfara State Accountant General FAAC Account		71,428,571		-
		75,314,672	99,943,419	- -	75,314,672

Director of Finance and Supply



KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
11	TRANSFERS TO OTHERS:				
	- KC Group	1,423,706			-
	- Algon	5,979,564			-
	- LG Secretaries Forum	996,594			-
	- LG Director Administration Forum	996,594			-
	- Multi Plus Investment		9,814,829		-
	- Tsaure Abba Gen.		3,271,610		-
	- Syndicate Construction & Commercial Ltd		19,477,793		-
		9,396,458	32,564,231	-	9,396,458
12	CAPITAL EXPENDITURE:				
	ADMINISTRATIVE SECTOR				
	- Purchase of Fixed Assets	81,100,115	662,275,543	111,000,000	29,899,885
	- Construction/Provision of Fixed Assets	16,107,027	136,438,990	140,000,000	123,892,973
	- Rehabilitation/Repairs of Fixed Assets	2,429,395	6,910,757	-	2,429,395
	- Preservation of Environment	-	-	-	-
		99,636,537	805,625,290	251,000,000	151,363,463
	ECONOMIC SECTOR				
	- Purchase of Fixed Assets	498,297	2,000,000	20,000,000	19,501,703
	- Construction/Provision of Fixed Assets	29,013,311	815,699,238	650,000,000	620,986,689
	- Rehabilitation/Repairs of Fixed Assets	1,133,946	4,635,357	25,000,000	23,866,054
	- Preservation of Environment	-	-	10,000,000	10,000,000
		30,645,554	822,334,595	705,000,000	674,354,446
	SOCIAL SECTOR				
	- Purchase of Fixed Assets	71,185	206,822,813	20,000,000	19,928,815
	- Construction/Provision of Fixed Assets	25,835,387	490,985,185	285,000,000	259,164,613
	- Rehabilitation/Repairs of Fixed Assets	15,019,677	5,174,590	75,000,000	59,980,323
	- Preservation of Environment	-	-	-	-
		40,926,249	702,982,588	380,000,000	339,073,751
	TOTAL CAPITAL EXPENDITURE BY SECTOR	171,208,339	2,330,942,473	1,336,000,000	1,164,791,661

Director of Finance and Supply



KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
13	PROCEEDS FROM LOANS/OTHER BORROWINGS:				
	- Commercial Banks Loans (U.B.A Contract Finance Loan)	142,370,573	2,142,857,143	1,000,000,000	857,629,427
	- Commercial Banks Loans (U.B.A Shortterm Loan)	28,474,115	71,428,571		
		170,844,687	2,214,285,714	1,000,000,000	857,629,427
14	OTHER BANKS OF THE TREASURY:				
	- First Bank PLC I	17,764	545,974		
	- First Bank PLC II		1,800		
	- Eco Bank PLC	81,251	3,295,204		
	- UBA PLC	3,001	2,439		
	- Fidelity Bank PLC	5,537	5,580		
		107,553	3,303,223		
15	CASH HELD BY DEPARTMENT & AGENCIES:				
	- Cash at Hand with MLGCA (JAAC 1)				
	i. U.B.A PLC	17,960	- 35,612,717		
	ii. Fidelity Bank PLC	206	211		
		18,166	- 35,612,506		
	- Cash at Hand with MLGCA (Salary)				
	i. U.B.A PLC I	143,321	4,237,151		
	ii. U.B.A PLC II		2,088,590		
	iii. Fidelity Bank PLC	4,102	283		
		147,423	6,326,023		

Director of Finance and Supply



KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
15	- Cash at Hand with MLGCA (Dev. Saving)				
	i. U.B.A PLC	18,225,290	3,902,107		
	ii. Heritage Bank PLC	21,600	1,124,982		
	iii. Fidelity Bank PLC	361	361		
		18,247,250	5,027,450		
	- Cash at Hand with MLGCA (Revenue Accounts)				
	i. U.B.A I PLC	2,779	2,779		
	ii. U.B.A II Bank PLC	224,469	41,118,706		
	iii. Sterling Bank PLC	13,145	369,114		
	iv. Access Bank PLC	-	686		
	v. Zenith Bank PLC	1,293,304			
		1,533,697	41,491,286		
	- Cash at Hand with MLGCA (Contract Finance Loan)				
	i. U.B.A PLC	57,087,807	106,510,588		
		57,087,807	106,510,588		
	TOTAL CASH HELD BY DEPARTMENT & AGENCIES	77,034,343	123,742,841		
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		

Director of Finance and Supply



KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2021 ₦	ACTUAL 2020 ₦	BUDGET 2021 ₦	VARIANCE 2021 ₦
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		
		39,295,106	39,295,106		
18	CONSOLIDATED REVENUE FUNDS:				
	- Opening Balance	127,046,064	146,860,557		
	- Revenue	2,721,564,261	4,600,520,835		
		2,848,610,325	4,747,381,393		
	- Less				
	- Expenditure	2,771,468,429	4,620,335,329		
	- Closing Balance	77,141,896	127,046,064		
19	DEPOSITS:				
	- Cash at Hand with MLGCA (JAAC 1)	18,166	35,612,506		
	- Cash at Hand with MLGCA (Salary)	147,423	6,326,023		
	- Cash at Hand with MLGCA (Dev. Saving)	18,247,250	5,027,450		
	- Cash at Hand with MLGCA (Advert Revenue Account)	1,533,697	41,491,286		
	- Cash at Hand with MLGCA (Contract Finance Loan)	57,087,807	106,510,588		
		77,034,343	123,742,841		

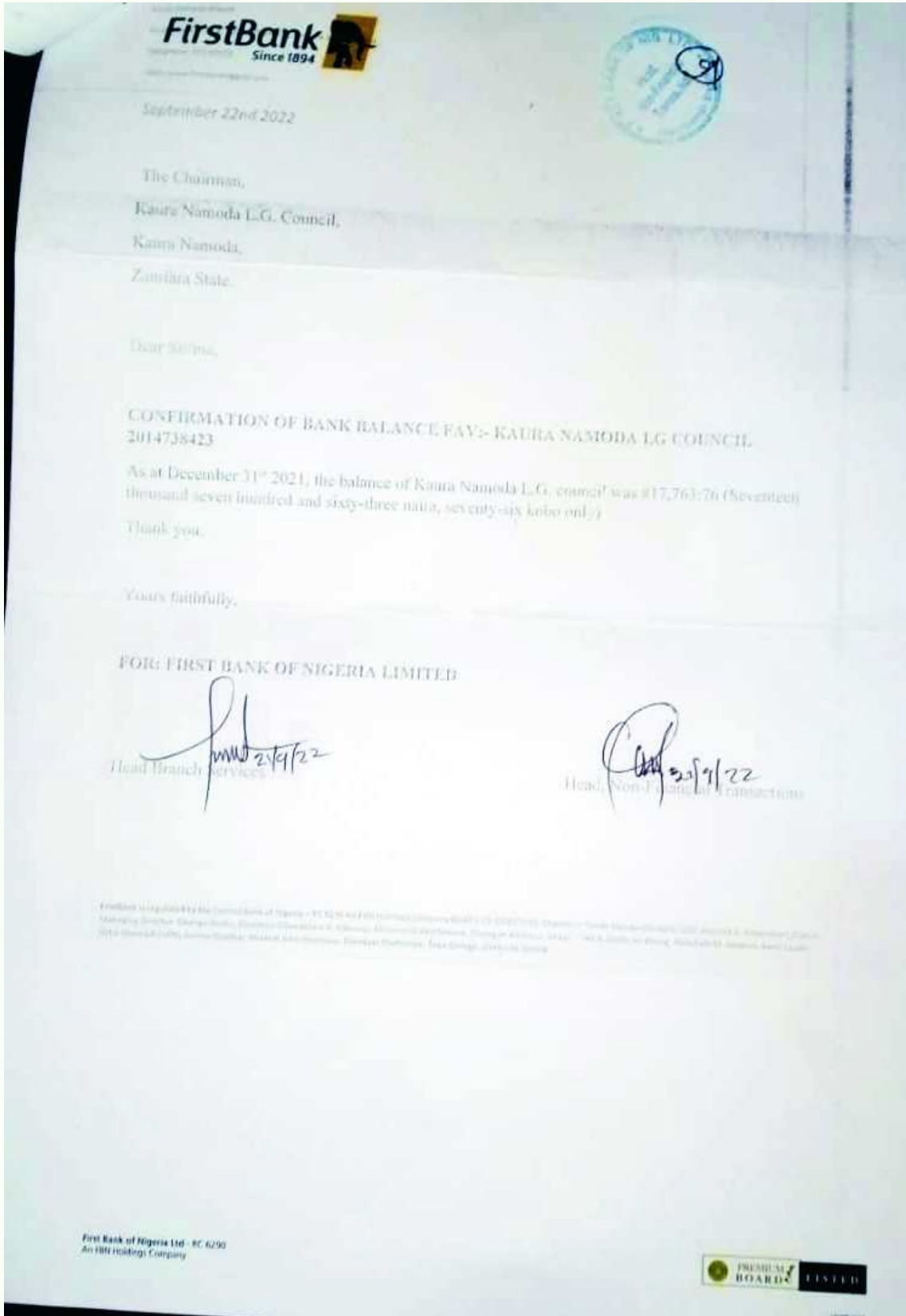
Director of Finance and Supply



**ZAMFARA STATE OF NIGERIA
KAURA NAMODA LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021





**ZAMFARA STATE OF NIGERIA
KAURA NAMODA LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

INTERNAL USE ONLY



**Kaura Namoda Branch
Shinkafi Road Kaura Namoda
Zamfara State
15th september 2022
012260811**

**The Executive Chairman,
Kaura Namoda Local Government,
Zamfara state.**

*Stamp: Kaura Namoda Local Government
Signature: Pius...*

Dear sir,

**CERTIFICATE OF ACCOUNT BALANCE IFO KAURA NAMODA LOCAL
GOVERNMENT AUTHORITY WITH ACCOUNT NUMBER 3112009704**

This is to certify that the above Subject Account has been operating with our bank from the period of 1ST January 2021 to 31st December 2021. The current balance of the account as at today is #10,034.64. (Ten thousand, thirty four naira, sixty four kobo only)

**Adebayo Hakeem Olaide
Branch Manager**

**Oksaiki Mathew
Customer service manager**

Ecobank Nigeria Limited RC 89773

Head Office

Ecobank Pan African Centre (EPAC)
Plot 270 B1 Ozumba Moadibe Avenue, Victoria Island, Lagos
Tel: +234 (1) 2710391-5 E-mail: ENGContactCentre@ecobank.com
www.ecobank.com

Board of Directors

Non-Executive Directors: Mrs Bola Adesola (Chairman), Mr. Ade ADEYEMI, Mr. Eric Odhiambo (Kenya), Mrs. Taba Peterside (Independent), Mr. Yusuf Sulaiman (Independent), Alhaji Abu Idris (Independent), Mrs. Binbola Wright, Mrs. Tinlayo Olujobi (Independent)
Executive Directors: Mr. Bolaji Lawal (Managing Director), Mrs. Carol Oyediji, Mr. Adetayo Olagunju, Mr. Adekola Adeleke

INTERNAL USE ONLY



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



No2 Canteen Road,
Gusau, Zamfara state.
14th September, 2022

Director Finance,
KAURA-NAMODA LOCAL GOVT-SPECIAL PROJECT A/C,
Gusau,
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1004405662

We write to confirm that **KAURA-NAMODA LOCAL GOVT-SPECIAL PROJECT A/C 1004405662** had the sum of Three Thousand Naira Ninety Eight kobo (3,000.98Cr) at 31st December, 2021.

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

Yours Faithfully,

For: United Bank for Africa PLC


AKIN OLUTEGBE
Authorized Signatory


NAZEEF SALIHU
Authorized Signatory

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

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

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



No1 Govt House Road,
Gusau, Zamfara state.
23rd August, 2022

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

Dear Sir,

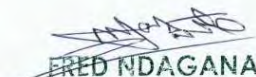
CERTIFICATE OF BALANCE ON ACCOUNT 1015967533

We write to confirm that MIN FOR LOCAL GOVT ACCOUNT--JAAC 1
1015967533 had the sum (252,295.60) at 31st December, 2021.

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

Yours Faithfully,

For: United Bank for Africa PLC


FRED NDAGANA
Authorized Signatory


ASMAU SABO
Authorized Signatory

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

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

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**ZAMFARA STATE OF NIGERIA
KAURA NAMODA LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

RC: 103022

Property of Fidelity Bank Plc: Do Not Share



August 19, 2022

The Director, Finance & Supply,
Ministry for Local Government Affairs,
Gusau, Zamfara State.



CERTIFICATE OF BALANCE – JAAC – ZAMFARA STATE JOINT LOCAL GOVERNMENT ACCOUNT (5670000027)

We write to confirm that account number 5670000027 belonging to Zamfara State Local Govt Joint -Account had the sum of Two Thousand, Eight Hundred and Ninety Three Naira, Eighty Seven kobo only (N2,893.87) as at December 31 2021.

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

Thank you for your usual co-operation.

Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

Property of Fidelity Bank Plc: Do not share without the express permission of Fidelity Bank www.fidelitybank.ng

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

Mr. Mustafa **Chike-Obi** (Chairman), Pastor Kings C. **Akuma** (Non-Executive Director), Mr. Chidi B. **Agbapu** (Non-Executive Director), Alhaji Mohammed I. **Inuwa** (Independent Non-Executive Director), Engr. Henry I. **Obih** (Independent Non-Executive Director), Mrs. Amaka T. **Onwughalu** (Non-Executive Director), Mr. Nelson C. **Nweke** (Non-Executive Director), Mr. Chinedu E. **Okeke** (Non-Executive Director), Mrs. Nneka C. **Onyeali-Ikpe** (Managing Director/CEO), Mr. Obaro **Odeghe** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Ken **Opara** (Executive Director)



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



No 1 Govt House Road,
Gusau, Zamfara state.
25th August, 2022

The Director Finance,
ZAMFARA STATE LOCAL GOVTS SALARY ACCOUNT
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1018795827

We write to confirm that ZAMFARA STATE LOCAL GOVTS SALARY ACCOUNT **1018795827** had the sum (2,013,357.34Cr) at 31st December, 2021.

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

Yours Faithfully,

For: United Bank for Africa PLC


FRED NDAGANA
Authorized Signatory


ASMAU SABO
Authorized Signatory

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

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

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Tin: 01126011 - 0001



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

RC: 103022

Property of Fidelity Bank Plc: Do Not Share



August 19, 2022
 The Director, Finance & Supply,
 Ministry for Local Government Affairs,
 Gusau, Zamfara State.



CERTIFICATE OF BALANCE – JAAC – ZAMFARA STATE LOCAL GOVERNMENT SALARY ACCOUNT (5680000842)

We write to confirm that account number 5680000842 belonging to Zamfara State Local Govt Joint -Account had the sum of Fifty Seven Thousand, Six Hundred and Twenty Five Naira, Thirty Eight Kobo only (N57, 625. 38) as at December 31 2021.

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

Thank you for your usual co-operation.
 Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

Property of Fidelity Bank Plc: Do not share without the express permission of Fidelity Bank www.fidelitybank.ng

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

Mr. Mustafa **Chike-Obi** (Chairman), Pastor Kings C. **Aluma** (Non-Executive Director), Mr. Chidi B. **Agbapu** (Non-Executive Director), Alhaji Mohammed I. **Inuwa** (Independent Non-Executive Director), Engr. Henry I. **Obih** (Independent Non-Executive Director), Mrs. Amaka T. **Onwughalu** (Non-Executive Director), Mr. Nelson C. **Nweke** (Non-Executive Director), Mr. Chinedu E. **Okeke** (Non-Executive Director), Mrs. Nneka C. **Onyeali-Ikpe** (Managing Director/CEO), Mr. Obaro **Odegho** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Ken **Opara** (Executive Director)



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



No1 Govt House Road,
Gusau, Zamfara state.
23rd August, 2022

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

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1019185166

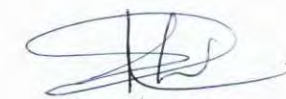
We write to confirm that MINISTRY FOR LOCAL GOVT DEVELOPMENT SAVINGS ACCT **1019185166** had the sum (256,026,079.66) at 31st December, 2021.

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

Yours Faithfully,

For: United Bank for Africa PLC


FRED NDAGANA
Authorized Signatory


ASMAU SABO
Authorized Signatory

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

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

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ZAMFARA STATE OF NIGERIA
KAURA NAMODA LOCAL GOVERNMENT

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021



The Manager,
Heritage Bank Plc.
Zamfara State.
August 18, 2022.

The Director Finance,
Ministry for Local Government and Chieftaincy Affairs,
Zamfara State.

Dear Sir,

RE: REQUEST FOR STATEMENT AND CERTIFICATE OF ACCOUNT

We write to confirm that DEVELOPMENT SAVINGS ACCOUNT, ZAMFARA STATE 5900009176 had the sum of N303,427.02 at December 31, 2022.

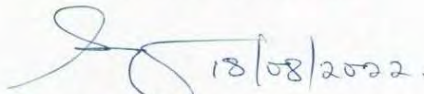
At the request of our client, we hereby confirm his Certificate of balance as appended below for your further action.

Please acknowledge receipt on the duplicate copy.

Thank you.

Yours faithfully,

For: **HERITAGE BANK PLC**


18/08/2022.
Authorised Signatory


18/08/22
Authorised Signatory

Heritage Bank Plc RC No: 1259460
Plot 292B, Ajose Adeogun Street, Victoria Island, Lagos
01 2369500, 01 6329500

www.hbng.com
info@hbng.com

Acting Chairman: Alh. Jani Ibrahim, MD/CEO: Mr Ifie Sekibo, Executive Director: Mr Jude Monye
Directors: Mr Adewunmi Ogunsanya, (SAN), Mr Ndotimi Alaibe, Mrs Oluwayemisi Disu.



**ZAMFARA STATE OF NIGERIA
KAURA NAMODA LOCAL GOVERNMENT**

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

RC: 103022

Property of Fidelity Bank Plc: Do Not Share



August 19, 2022

The Director, Finance & Supply,
Ministry for Local Government Affairs,
Gusau, Zamfara State.



CERTIFICATE OF BALANCE - JAAC - ZAMFARA STATE LOCAL GOVERNMENT SALARY ACCOUNT (5030029547)

We write to confirm that account number 5030029547 belonging to Zamfara State Development Project Saving Account JAAC had the sum of Five Thousand, Seventy-One Naira Ninety-Two Kobo Only (N5,071.92) as at December 31 2021.

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

Thank you for your usual co-operation.

Yours faithfully,

For: **FIDELITY BANK PLC**

AUTHORIZED SIGNATORY

AUTHORIZED SIGNATORY

Property of Fidelity Bank Plc: Do not share without the express permission of Fidelity Bank www.fidelitybank.ng

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

Mr. Mustafa **Chike-Obi** (Chairman), Pastor Kings C. **Akuma** (Non-Executive Director), Mr. Chidi B. **Agbapu** (Non-Executive Director), Alhaji Mohammed I. **Inuwa** (Independent Non-Executive Director), Engr. Henry J. **Obili** (Independent Non-Executive Director), Mrs. Amaka T. **Onwughalu** (Non-Executive Director), Mr. Nelson C. **Nweke** (Non-Executive Director), Mr. Chinedu E. **Okeke** (Non-Executive Director), Mrs. Nneka C. **Onyeali-Ikpe** (Managing Director/CEO), Mr. Obaro **Odegho** (Executive Director), Mr. Hassan **Imam** (Executive Director), Mr. Kevin **Ugwuoke** (Executive Director), Dr. Ken **Opara** (Executive Director)



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



No1 Govt House Road,
Gusau, Zamfara state.
22nd August, 2022

The Director Finance,
ADVERT REVENUE ACCOUNT MINISTRY OF LOCAL GOVT AND
CHIEFTANCY
Zamfara State.

Dear Sir,

CERTIFICATE OF BALANCE ON ACCOUNT 1016293903

We write to confirm that ADVERT REVENUE ACCOUNT MINISTRY OF
LOCAL GOVT AND CHIEFTANCY **1016293903** had the sum (39,044.15
Cr) at 31st December, 2021 respectively.

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

Yours Faithfully,

For: United Bank for Africa PLC


FRED NDAGANA
Authorized Signatory


ASMAU SABO
Authorized Signatory

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

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

www.ubagroup.com

Tin: 01126011 - 0001



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



30TH August, 2022

The Director Finance,
Ministry For Local Govt. Affairs,
Gusau.

Sir,

CERTIFICATE OF BANK BALANCE ON ACCOUNT 0021892315

We hereby confirm that the balance on account 0021892315-{MIN. FOR LOCAL GOVT AND CHIE. AFF} as at 31/12/2021 is N184,660.10 (One Hundred And Eighty Four Thousand, Six Hundred And Sixty Naira, Ten Kobo) only.

Thank you.

Yours faithfully

For: STERLING BANK

Yahaya Shehu
AUTHORISED SIGNATORY

Ibrahim Sabo
AUTHORISED SIGNATORY

Board of Directors

Chairman
Mr. Asue Ighodalo

MD/CEO
Mr. Abubakar Suleiman

Executive Directors
Mr. Yemi Odubiyi
Mr. Emmanuel Emeffienim
Mr. Tunde Adeola
Mr. Raheem Owodeyi

Non-Executive Directors
Mr. Ankala Prasad (Indian)
Mr. Olaitan Kajero
Mrs. Tairat Tijani
Mr. Michael Jituboh
Mrs. Folasade Kilaso
Mr. Paritosh Tripathi (Indian)

Independent Directors
Dr. (Mrs.) Omolara-Akanji
Mr. Michael Ajukwu

Sterling Bank Plc. (RC No 2392)

Head Office: 20 Marina, Lagos.
TEL: 01-700 3270
sterling.ng



ZAMFARA STATE OF NIGERIA
KAURA NAMODA LOCAL GOVERNMENT

REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)

For the Year Ended 31st December, 2021

ZENITH BANK PLC

RC: 150224

ZAMFARA BRANCH

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



DATE: 31/08/2022

CERTIFICATE OF BALANCE

ACCOUNT NAME: ZAMFARA STATE MINISTRY FOR LOCAL
GOVERNMENT AFFAIRS

ACCOUNT NUMBER 1012848206

MONTH DECEMBER

CLEARED BALANCE N 18,168,132.27

UNCLEARED BALANCE N 0.00 AS AT 31ST DECEMBER 2021

BALANCE (CLEARED+UNCLEARED) N 18,168,132.27 AS AT 31ST DECEMBER 2021

MANSUR BUSARI
Head of Operations

SALMAN HARUNA
Branch Head

THE BOARD

Chairman: Jim Ovia, **CON Group Managing Director/CEO:** Ebenezer Onyeagwu | **Deputy Managing Director:** Adaora Umeoji.
Executive Directors: Umar Shuaib Ahmed | Temitope Fazoranti | Dennis Olisa | Henry Oroh | Mrs. Adobi Stella Nwapa | Mr. Anthony Akindele Ogunranti
Non-Executives: Mr. Gabriel Ukpeh | Engr. Mustafa Bello | Dr. Al-Mujtaba Abubakar | Omobola Ibidapo-Obe Ogunfowora (PhD)
Mr. Peter Olatunde Bamkole | Mr. Chuks Emma Okoh