



**ZAMFARA STATE OF NIGERIA**  
**KAURA NAMODA LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



**His Excellency,**  
**HON. DR. BELLO MOHAMMED, MON**  
(Matawallen Maradun, Barden Kasar Hausa, Shattiman Daular Usmaniyya)  
Executive Governor, Zamfara State



**ZAMFARA STATE OF NIGERIA**  
**KAURA NAMODA LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



**His Excellency,**  
**SEN. HASSAN MUHAMMAD NASIHA**  
(Jarman Gusau)  
Deputy Governor, Zamfara State



**ZAMFARA STATE OF NIGERIA**  
**KAURA NAMODA LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



**RT. HON. NASIRU MU'AZU MAGARYA**  
(Tafidan Kanwa, Katukan Kasuwar Daji)  
**Honourable Speaker**  
**Zamfara State House of Assembly**



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**For the Year Ended 31st December, 2022**



**ALH. ABUBAKAR S. PAWA DAMBO**

(Jarman Bakura)

**Honourable Commissioner**  
**Ministry for Local Government Affairs**  
**Zamfara State**





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**KAURA NAMODA LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



**ALH. ABUBAKAR MUHAMMAD BARMO**

(Dan Galadiman Mafara)

**Permanent Secretary**

Ministry for Local Government Affairs  
Zamfara State



**ZAMFARA STATE OF NIGERIA**  
**KAURA NAMODA LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



**HON. NASIRU MUHAMMAD YAKAMATA**  
**Sole Administrator**  
Kaura Namoda Local Government, Zamfara State



**KAURA NAMODA LOCAL GOVERNMENT**  
**ACCOUNTS FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2022**

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**ZAMFARA STATE OF NIGERIA**  
**KAURA NAMODA LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



**KAURA NAMODA LOCAL GOVERNMENT**  
**ZAMFARA STATE**

OFFICE ADDRESS:

KAURA NAMODA  
LOCAL GOVERNMENT SECRETARIAT,  
ZAMFARA STATE

Our Ref KRN/AA/VOL.II/52 Your Ref \_\_\_\_\_ Date 31st August, 2023

**SOLE ADMINISTRATOR'S REPORT**

The Annual Financial Report for the fiscal year 2022 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 2022 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, 2022 are hereby recommended for public use.

**Hon. Nasiru Muhammad Yakamata**  
Sole Administrator.

*All correspondence to the Office of the Executive Chairman Kaura Namoda Local Government, Zamfara State*





**ZAMFARA STATE OF NIGERIA**  
**KAURA NAMODA LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



**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 31st August, 2023

**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 – 33 for the year ended 31st December, 2022 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, 2022.

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. Kabiru Garba**

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/182

5th October, 2023

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

We have audited the 2022 Accounts of Kaura Namoda Local Government Council set out on page 6 – 33 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 disclosed in the Financial Statements. The audit was planned and performed to obtain information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the Financial Statements are free from material mis-statement. In addition, projects and programmes were verified in line with responsibility as required by law, the financial statements have been certified, subject to comments and observation contained in my report.

**OPINION**

In my opinion, subject to the observation/comments contained in my report, the statements give a true and fair view of the financial transaction of Kaura Namoda Local Government of Zamfara State for the year ended and the financial position as at 31st December, 2022 and of its surplus of income over expenditure and cash flow statement for the year ended on that date.

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



## **1.0 ACCOUNTING POLICIES**

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

### **1.1 ACCOUNTING CONVENTION**

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

### **1.2 BASIS OF ACCOUNTING**

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

### **1.3 RECEIPTS**

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

### **1.4 PAYMENTS**

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

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

### **1.5 LOAN REPAYMENTS**

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

### **1.6 INVESTMENTS**

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

### **1.7 ADVANCES**

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



## KAURA NAMODA LOCAL GOVERNMENT

### CASHFLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2022

ANNUAL BUDGET 2022 ₦		NOTES	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<b>CashFlows from Operating Activities:</b>				
<b>Receipts:</b>				
1,745,688,530	Statutory Allocation	1	1,577,944,819	1,471,749,530
817,131,450	Value Added Tax (VAT)		1,020,171,528	837,557,815
-	Excess Paris Club Refund		-	-
-	Other Receipts	2	224,438,824	169,950,337
	Transfer from other Government Agencies	3	454,024,199	-
	Other Transfers	4	7,128,352	42,711,172
<b>2,562,819,980</b>	<b>Sub-Total- Statutory Allocation</b>		<b>3,283,707,721</b>	<b>2,521,968,854</b>
<b>Independent Revenue (IGR)</b>				
-	Direct Taxes	5	-	-
-	Rates	5	6,180,000	3,680,000
20,000,000	Licences	5	1,105,000	370,000
-	Mining Rents	5	-	-
-	Royalties	5	-	-
2,200,000	Fees	5	2,600,000	1,350,000
-	Fines	5	1,000,000	645,000
-	Sales	5	-	-
22,802,060	Earnings	5	70,996,100	22,341,820
-	Sales/Rent of Government Buildings	5	-	-
-	Sales/Rent on Lands and Others	5	2,990,170	363,900
-	Repayments- General	5	-	-
-	Investment income	5	-	-
-	Interest Earned	5	-	-
-	Re-Imbursement/Miscellaneous Receipt	5	-	-
<b>45,002,060</b>	<b>Sub-Total-Independent Revenue</b>		<b>84,871,270</b>	<b>28,750,720</b>
Other Revenue Sources of the L/Govt.				
<b>2,607,822,040</b>	<b>Total Receipts</b>		<b>3,368,578,991</b>	<b>2,550,719,574</b>





## KAURA NAMODA LOCAL GOVERNMENT

ANNUAL BUDGET 2022 ₦		NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<b>Payments:</b>				
340,219,600	Personnel Costs (Incl.Salaries on CRF Charges):	6	188,054,784	277,833,048
551,500,000	Overhead Charges:	7	525,451,985	387,749,000
576,250,530	Consolidated Revenue Fund Charges	8	603,638,966	533,376,819
180,391,100	CRF Charges- Public debt charges	9	598,331,727	218,452,519
	Subvention to Parastatals			
	Other Operating Activities			
-	Other Transfers to Government Agencies	10	29,664,333	75,314,672
	Transfers to Others	11	23,847,071	9,396,458
<b>1,648,361,230</b>	<b>Total Payments</b>		<b>1,968,988,866</b>	<b>1,502,122,516</b>
<b>959,460,810</b>	<b>Net Cash Flow from Operating Activities</b>		<b>1,399,590,126</b>	<b>1,048,597,058</b>
<b>CashFlows from Investment Activities:</b>				
285,000,000	Capital Expenditure: Administrative Sector:	12	116,757,769	99,636,537
879,460,810	Capital Expenditure: Economic Sector:	12	41,686,188	30,645,554
295,000,000	Capital Expenditure: Social Service Sector:	12	175,071,731	40,926,249
	Capital Expenditure: Funded from Aids and Grants:			
<b>1,459,460,810</b>	<b>Net Cash Flow from Investment Activities:</b>		<b>333,515,688</b>	<b>171,208,339</b>
<b>CashFlows from Financing Activities:</b>				
	Proceeds from Aids and Grants			
1,000,000,000	Proceeds from External Loan	13	-	142,370,573
	Proceeds from Internal Loans: FGN/Treasury B.:			
	Proceeds from Loans (Shortterm Loan)	13	142,370,573	28,474,115
(500,000,000)	Repayment of External Loans (Including Servicing)		(1,209,002,835)	(1,042,955,250)
	Repayment of FGN/Treasury Bonds/FAAC Dedeuction		-	(55,182,325)
	Repayment of Loans from Other Funds			
<b>500,000,000</b>	<b>Net Cash Flows from Financing Activities:</b>		<b>(1,066,632,263)</b>	<b>(927,292,887)</b>



## KAURA NAMODA LOCAL GOVERNMENT

ANNUAL  
BUDGET 2022  
₦

NOTE

ACTUAL  
2022  
₦

ACTUAL  
2021  
₦

### 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	(557,825)	(49,904,168)
Cash & Its Equivalent as at 1st January	77,141,896	127,046,064
- Cash & Its Equivalent as at 31st December	76,584,071	77,141,896



## KAURA NAMODA LOCAL GOVERNMENT

### STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2022

	NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<b><u>ASSETS:-</u></b>			
<b><u>Liquid Assets:-</u></b>			
Cash Held by Director Finance & Supply			
- Other Bank of the Treasury	14	3,667	107,553
- Cash Balance of Trust & Other Funds of the LGC			
- Cash Balance with Sub-Treasurer			
- Cash Held by Department & Agencies	15	76,580,404	77,034,343
<b>TOTAL LIQUID ASSETS</b>		<b>76,584,071</b>	<b>77,141,896</b>
<b><u>Investments and Other Cash Assets:</u></b>			
Local Government Investments	16	125,972,160	118,853,631
Imprest			
Advances	17	39,295,106	39,295,106
Revolving Loans Granted			
Intangible Assets			
<b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b>		<b>165,267,266</b>	<b>158,148,737</b>
<b>TOTAL ASSETS</b>		<b>241,851,337</b>	<b>235,290,633</b>



## KAURA NAMODA LOCAL GOVERNMENT

	NOTE	ACTUAL 2022 ₦	ACTUAL 2021 ₦
<b><u>LIABILITIES:-</u></b>			
<b><u>PUBLIC FUNDS</u></b>			
Consolidated Revenue Fund	18	76,584,071	77,141,896
Capital Development Fund			
Trust & Other Public Funds		88,686,862	81,114,394
<b><u>TOTAL PUBLIC FUNDS</u></b>		<b>165,270,933</b>	<b>158,256,290</b>
<b><u>EXTERNAL AND INTERNAL LOANS</u></b>			
External Loans: LGC			
LGC Bonds & Treasury Bonds			
Nigerian Treasury Bills (NTB)			
<u>Development Loan Stock</u>			
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds			
<b>TOTAL EXTERNAL AND INTERNAL LOANS</b>		<b>-</b>	<b>-</b>
<b><u>OTHER LIABILITIES</u></b>			
Deposits:-	19	76,580,404	77,034,343
<b>TOTAL LIABILITIES</b>		<b>241,851,337</b>	<b>235,290,633</b>





## KAURA NAMODA LOCAL GOVERNMENT

### STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2022

ACTUAL 2021 ₦	NOTES	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	INITIAL/ORIGINAL BUDGET 2022 ₦	SUPPLEMENTARY BUDGET 2022 ₦	VARIANCE ON FINAL BUDGET 2022
127,046,064	Opening Balance:	77,141,896				
	<b>ADD: REVENUE</b>					
1,471,749,530	Statutory Allocation	1,577,944,819	1,745,688,530	1,745,688,530		47
837,557,815	Value Added Tax Allocation	1,020,171,528	817,131,450	817,131,450		30
	Excess Paris Club Refund		-			-
169,950,337	Other Receipts	224,438,824	-			7
-	Transfer from other Government Agencies	454,024,199	-			14
42,711,172	Other Transfers	7,128,352	-			0
<b>2,649,014,918</b>	<b>Sub-Total-Statutory Allocation</b>	<b>3,360,849,617</b>	<b>2,562,819,980</b>	<b>2,562,819,980</b>	<b>-</b>	<b>98</b>
	<b>Independent Revenue (IGR)</b>					
-	Direct Taxes	-	-	-		-
3,680,000	Rates	6,180,000	-	-		7
370,000	Licences	1,105,000	20,000,000	20,000,000		1
-	Mining Rents	-	-	-		-
-	Royalties	-	-	-		-
1,350,000	Fees	2,600,000	2,200,000	2,200,000		3
645,000	Fines	1,000,000	-	-		1
-	Sales	-	-	-		-
22,341,820	Earnings	70,996,100	22,802,060	22,802,060		84
-	Sales/Rent of Government Buildings	-	-	-		-
363,900	Sales/Rent on Lands and Others	2,990,170	-	-		4
-	Repayments- General	-	-	-		-
-	Investment income	-	-	-		-
-	Interest Earned	-	-	-		-
-	Re-imbusement/Miscellaneous Receipt	-	-	-		-
<b>28,750,720</b>	<b>Sub-Total-Independent Revenue</b>	<b>84,871,270</b>	<b>45,002,060</b>	<b>45,002,060</b>	<b>-</b>	<b>100</b>
	Other Revenue Sources of the L/Govt.					
<b>2,677,765,638</b>	<b>TOTAL REVENUE</b>	<b>3,445,720,887</b>	<b>2,607,822,040</b>	<b>2,607,822,040</b>	<b>-</b>	<b>100</b>



## KAURA NAMODA LOCAL GOVERNMENT

ACTUAL 2021 ₦		NOTES	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	INITIAL/ORIGINAL BUDGET 2022 ₦	SUPPLEMENTARY BUDGET 2022 ₦	VARIANCE ON FINAL BUDGET %
<b><u>LESS: EXPENDITURE</u></b>							
277,833,048	Personnel Costs (Incl.Salaries on CRF Charges):	6	188,054,784	340,219,600	340,219,600		55
387,749,000	Overhead Charges:	7	525,451,985	551,500,000	551,500,000		95
533,376,819	Consolidated Revenue Fund Charges	8	603,638,966	576,250,530	576,250,530		105
218,452,519	CRF Charges- Public debt charges	9	598,331,727	180,391,100	180,391,100		332
	Subvention to Parastatals						
75,314,672	Other Transfers to Government Agencies	10	29,664,333	-			
9,396,458	Transfers to Others	11	23,847,071	-			
<b><u>OTHER RECURRENT PAYMENTS/EXPENDITURE:</u></b>							
1,042,955,250	Repayments:External Loans: LGC		1,209,002,835	500,000,000	500,000,000		242
55,182,325	Repayments:LGC Bonds &Treasury Bonds/FAAC Deduction						
	Repayments:Nigerian Treasury Bills (NTB)						
	Repayments:Development Loan Stock						
	Repayments:Other Internal Loans(Promissory Notes)						
	Repayments:Internal Loans from Other Funds						
<b>2,600,260,090</b>	<b>TOTAL EXPENDITURE:</b>		<b>3,177,991,701</b>	<b>2,148,361,230</b>	<b>2,148,361,230</b>	<b>-</b>	<b>148</b>
<b>77,505,548</b>	<b>OPERATING BALANCE:</b>		<b>267,729,186</b>	<b>459,460,810</b>	<b>459,460,810</b>	<b>-</b>	<b>58</b>
<b><u>APPROPRIATIONS/TRANSFERS:</u></b>							
171,208,339	Transfer to Capital Development Funds:		333,515,688	1,459,460,810	1,459,460,810	-	23
<b>171,208,339</b>	<b>Closing Balance:</b>		<b>333,515,688</b>	<b>1,459,460,810</b>	<b>1,459,460,810</b>	<b>-</b>	<b>23</b>



## KAURA NAMODA LOCAL GOVERNMENT

### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2022

ACTUAL 2021 ₦		NOTES	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	INITIAL/ORIGINAL BUDGET 2022 ₦	SUPPLEMENTARY BUDGET 2022 ₦	PERF. ON TOTAL %
	<b>Opening Balance:</b>						
77,505,548	Transfer from Consolidated Revenue Fund:		267,729,186	459,460,810	459,460,810	-	58
	Aid and Grants						
170,844,687	External Loans: LGC		142,370,573	1,000,000,000	1,000,000,000		14
	LGC Bonds & Treasury Bonds						
	Nigerian Treasury Bills (NTB)						
	Development Loan Stock						
	Other Internal Loans (Promissory Notes)						
	Internal Loans from Other Funds						
<b>248,350,235</b>	<b>TOTAL REVENUE AVAILABLE:</b>		<b>410,099,759</b>	<b>1,459,460,810</b>	<b>1,459,460,810</b>	<b>-</b>	<b>73</b>
	<b>LESS: CAPITAL EXPENDITURE:</b>						
99,636,537	Capital Expenditure: Administrative Sector:	12	116,757,769	285,000,000	285,000,000		41
30,645,554	Capital Expenditure: Economic Sector:	12	41,686,188	879,460,810	879,460,810		5
40,926,249	Capital Expenditure: Social Service Sector:	12	175,071,731	295,000,000	295,000,000		59
	Capital Expenditure: Funded from Aids and Grants:						
<b>171,208,339</b>	<b>TOTAL CAPITAL EXPENDITURE:</b>		<b>333,515,688</b>	<b>1,459,460,810</b>	<b>1,459,460,810</b>	<b>-</b>	<b>105</b>
	Intangible Assets						
<b>77,141,896</b>	<b>CLOSING BALANCE</b>		<b>76,584,071</b>	<b>-</b>	<b>-</b>	<b>-</b>	



## KAURA NAMODA LOCAL GOVERNMENT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 2022

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
1	<b>STATUTORY ALLOCATION:</b>				
	- Statutory Allocation	1,577,944,819	1,471,749,530	1,745,688,530	(167,743,711)
	- Excess Crude Oil				-
		<b>1,577,944,819</b>	<b>1,471,749,530</b>	<b>1,745,688,530</b>	<b>(167,743,711)</b>
2	<b>OTHER RECEIPTS</b>				
	- Share of Ecology Funds	51,003,863	40,738,228		51,003,863
	- Share of Exchange Gains Difference	6,091,972	20,494,553		6,091,972
	- Distribution of Non-oil Excess Account	111,297,201	93,723,958		111,297,201
	- Share of Excess Bank Charges Recovered	4,923,034	1,805,180		4,923,034
	- Share of Electronic Money Transfer Levy	51,122,755			51,122,755
	- Share of Forex Equalization		4,013,144		-
	- Share of Solid Minerals		2,023,218		-
	- Distribution of FAAC Deduction		7,152,055		-
		<b>224,438,824</b>	<b>169,950,337</b>	<b>-</b>	<b>224,438,824</b>
3	<b>TRANSFERS FROM OTHER GOVERNMENT AGENCIES:</b>				
	- Office of the Accountant General of the Federation (OAGF)	450,416,884	-		450,416,884
	- Zamfara State Government Sub-Treasury	3,607,314			3,607,314
		<b>454,024,199</b>	<b>-</b>	<b>-</b>	<b>454,024,199</b>
4	<b>OTHER TRANSFERS</b>				
	- Cash Deposit Sanusi	2,705			2,705
	- Abubakar S/Fawa Dambo	7,119			7,119
	- Nasiru Bello Cash Deposit	1,779,632			1,779,632
	- Ahmad Cash Deposit	3,559,264			3,559,264
	- Shehu Sani Cash Deposit	1,779,632			1,779,632
	- Breed Seeds Nigeria Limited		7,118,529		-
	- Masak Global Concept		35,592,643		-
		<b>7,128,352</b>	<b>42,711,172</b>	<b>-</b>	<b>7,128,352</b>





## KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
<b>5</b>	<b>INDEPENDENT REVENUE (IGR):</b>				
	- Direct Taxes	-	-		
	- Rates	6,180,000	3,680,000		6,180,000
	- Licences	1,105,000	370,000	20,000,000	(18,895,000)
	- Mining Rents	-	-		-
	- Royalties	-	-		-
	- Fees	2,600,000	1,350,000	2,200,000	400,000
	- Fines	1,000,000	645,000		1,000,000
	- Sales	-	-		-
	- Earnings	70,996,100	22,341,820	22,802,060	48,194,040
	- Sales/Rent of Government Buildings	-	-		-
	- Sales/Rent on Lands and Others	2,990,170	363,900		2,990,170
	- Repayments- General	-	-		-
	- Investment income	-	-		-
	- Interest Earned	-	-		-
	- Re-Imbursement/Miscellaneous Receipt	-	-		-
		<b>84,871,270</b>	<b>28,750,720</b>	<b>45,002,060</b>	<b>39,869,210</b>
<b>6</b>	<b>PERSONNEL COST:</b>				
	- Office of the Chairman	5,648,028	5,403,562	21,280,180	15,632,152
	- Office of the Vice Chairman	-	600,000	4,398,970	4,398,970
	- Adviser/Assistant to the Chairman/V. Chairman	50,956,152	30,322,272		(50,956,152)
	- Office of the Secretary	3,133,608	7,286,131	11,112,010	7,978,402
	- Internal Audit				-
	- The Council			79,804,020	79,804,020
	- Personnel Management	24,387,784	79,823,639	68,700,200	44,312,416
	- Agric and Natural Resources	14,510,616	14,724,877	23,313,780	8,803,164
	- Finance & Supply	16,860,612	16,500,684	35,761,670	18,901,058
	- Planning, Research & Statistics			1,962,380	1,962,380
	- Works & Housing	10,036,608	9,860,542	23,414,360	13,377,752
	- Primary Health Care Services	39,936,000	88,284,124		(39,936,000)
	- Traditional Offices	8,451,600	7,846,963	33,780,000	25,328,400
	- Social & Community Development	14,133,776	17,180,254	36,692,030	22,558,254
		<b>188,054,784</b>	<b>277,833,048</b>	<b>340,219,600</b>	<b>152,164,816</b>



## KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
<b>7</b>	<b>OVERHEAD COST:</b>				
	- Office of the Chairman	39,583,037	22,789,782	42,500,000	2,916,963
	- Office of the Vice Chairman	7,250,100	3,000,000	21,500,000	14,249,900
	- Adviser/Assistant to the Chairman/V. Chairman	10,160,250	-		
	- Office of the Secretary	8,400,000	9,720,437	20,000,000	11,600,000
	- Internal Audit	3,100,200	-		(3,100,200)
	- The Council	10,244,150	14,949,228	39,000,000	28,755,850
	- Personnel Management	103,392,770	94,500,256	56,000,000	(47,392,770)
	- Agric and Natural Resources	25,592,471	5,340,293	26,000,000	407,529
	- Finance & Supply	26,031,629	12,505,119	61,000,000	34,968,371
	- Planning, Research & Statistics	1,500,000	-	16,000,000	14,500,000
	- Works & Housing	8,260,300	7,551,544	71,000,000	62,739,700
	- Primary Health Care Services	14,721,251	10,941,817		(14,721,251)
	- Traditional Offices	4,205,110	3,700,000		(4,205,110)
	- Social & Community Development	263,010,717	199,900,525	198,500,000	(64,510,717)
	- Miscellaneous	-	2,850,000		-
		<b>525,451,985</b>	<b>387,749,000</b>	<b>551,500,000</b>	<b>36,208,265</b>
<b>8</b>	<b>CONSOLIDATED REVENUE FUND CHARGES:</b>				
	- Primary School Teachers Salary	222,787,020	264,885,295	294,983,570	72,196,550
	- Training Fund	11,714,611	8,717,126	10,000,000	(1,714,611)
	- Contribution to Emirate Council	57,492,346	51,415,952	69,230,890	11,738,544
	- Contribution to Pension Funds	82,500,000	85,714,286	86,000,000	3,500,000
	- Common Services	27,779,998	28,608,092	22,000,000	(5,779,998)
	- Agency for Mass Education Salary	36,071,386	36,289,320	36,289,320	217,934
	- Primary Health Care Staff Salary	57,746,748	57,746,748	57,746,750	2
	- Traditional Rulers Salary	39,711,143			(39,711,143)
	- Salary of New S/Administrator ADCs	60,642,857			(60,642,857)
	- Salary of Special Assistant	7,192,857			(7,192,857)
		<b>603,638,966</b>	<b>533,376,819</b>	<b>576,250,530</b>	<b>(27,388,436)</b>



## KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
9	<b>CRF CHARGES- PUBLIC DEBT CHARGES</b>				
	- Short Term Borrowings	523,002,793	155,787,878		(523,002,793)
	- Withholding Tax	7,118,529	2,108,505	16,800,000	9,681,471
	- Value Added Tax (V.A.T FIRS)	7,118,529	2,108,505	11,025,000	3,906,471
	- Others/Taxes	10,272,872	1,054,253		(10,272,872)
	- Pay as You Earn (PAYE)	16,846,944	20,418,371	131,250,000	114,403,056
	- Water Rate	4,077,600	3,802,400		(4,077,600)
	- National Health Insurance Scheme				-
	- Contributory Pension Scheme			21,316,100	21,316,100
	- Union Dues	6,907,212	5,027,558		(6,907,212)
	- Party Contributory Scheme	5,088,636	4,842,942		(5,088,636)
	- Housing Funds (NHF)	4,635,444	3,296,068		(4,635,444)
	- Insurance Programmes (Superannuation)				-
	- Welfare Loan Scheme				-
	- Dependent Fund (Development Levy)				-
	- Poverty Alleviation Scheme				-
	- Other/Loan Deductions	13,263,168	20,006,039		(13,263,168)
	- Payout Recovered				-
	- Overpayment Recoverable (Receipt)				-
		<b>598,331,727</b>	<b>218,452,519</b>	<b>180,391,100</b>	<b>(417,940,627)</b>
10	<b>OTHER TRANSFERS TO GOVERNMENT AGENCIES:</b>				
	- Ministry of Forestry & L/D	854,223			(854,223)
	- Directorate for Islamic Organisation	4,057,561			(4,057,561)
	- Local Government Pension Board	1,423,706			(1,423,706)
	- Ministry of Security and Home Affairs	14,201,465	34,927,061		(14,201,465)
	- Federal Inland Revenue Service (V.A.T)	3,203,338	1,779,632		(3,203,338)
	- Federal Inland Revenue Service (W.H.T)	3,203,338	1,779,632		(3,203,338)
	- Zamfara State Ministry of Justice	2,720,702	2,674,855		(2,720,702)
	- Zamfara Secretary to State Government (H.A.D)		12,243,869		-
	- Zamfara State Universal Basic Education (U.B.E)		2,260,418		-
	- Zamfara State Internal Revenue Service (I.R.S)		3,559,264		-
	- Zamfara State Zakkat & Endowment Board		783,038		-
	- Zamfara State Local Government Service Commission		355,926		-
	- Permanent Secretary (MLGA)		14,950,976		-
		<b>29,664,333</b>	<b>75,314,672</b>	<b>-</b>	<b>(29,664,333)</b>



## KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
11	<b>TRANSFERS TO OTHERS:</b>				
	- Anti Thuggery Standing Committee	7,118,529			(7,118,529)
	- House Committee on Local Government	1,779,632			(1,779,632)
	- U.B.A	14,237,057			(14,237,057)
	- Algon	711,853	5,979,564		(711,853)
	- KC Group		1,423,706		-
	- LG Secretaries Forum		996,594		-
	- LG Director Administration Forum		996,594		-
		<b>23,847,071</b>	<b>9,396,458</b>	<b>-</b>	<b>(23,847,071)</b>
12	<b>CAPITAL EXPENDITURE:</b>				
	<b>ADMINISTRATIVE SECTOR</b>				
	- Purchase of Fixed Assets	91,962,994	81,100,115	255,000,000	163,037,006
	- Construction/Provision of Fixed Assets	23,157,286	16,107,027	30,000,000	6,842,714
	- Rehabilitation/Repairs of Fixed Assets	1,637,490	2,429,395		(1,637,490)
	- Preservation of Environment	-	-		-
		<b>116,757,769</b>	<b>99,636,537</b>	<b>285,000,000</b>	<b>168,242,231</b>
	<b>ECONOMIC SECTOR</b>				
	- Purchase of Fixed Assets	11,389,646	498,297	40,000,000	28,610,354
	- Construction/Provision of Fixed Assets	30,239,594	29,013,311	794,460,810	764,221,216
	- Rehabilitation/Repairs of Fixed Assets	56,948	1,133,946	30,000,000	29,943,052
	- Preservation of Environment	-	-	15,000,000	15,000,000
		<b>41,686,188</b>	<b>30,645,554</b>	<b>879,460,810</b>	<b>837,774,622</b>
	<b>SOCIAL SECTOR</b>				
	- Purchase of Fixed Assets	112,707,308	71,185	95,000,000	(17,707,308)
	- Construction/Provision of Fixed Assets	39,087,889	25,835,387	100,000,000	60,912,111
	- Rehabilitation/Repairs of Fixed Assets	23,276,534	15,019,677	100,000,000	76,723,466
	- Preservation of Environment	-	-		-
		<b>175,071,731</b>	<b>40,926,249</b>	<b>295,000,000</b>	<b>119,928,269</b>
	<b>TOTAL CAPITAL EXPENDITURE BY SECTOR</b>	<b>333,515,688</b>	<b>171,208,339</b>	<b>1,459,460,810</b>	<b>1,125,945,122</b>



## KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
13	<b>PROCEEDS FROM LOANS/OTHER BORROWINGS:</b>				
	- Commercial Banks Loans (U.B.A Contract Finance Loan)	-	142,370,573	1,000,000,000	1,000,000,000
	- Commercial Banks Loans (U.B.A Shortterm Loan)	142,370,573	28,474,115		
		<b>142,370,573</b>	<b>170,844,687</b>	<b>1,000,000,000</b>	<b>1,000,000,000</b>
14	<b>OTHER BANKS OF THE TREASURY:</b>				
	- First Bank PLC I	584	17,764		
	- Eco Bank PLC	3,069	81,251		
	- UBA PLC	14	3,001		
	- Fidelity Bank PLC		5,537		
		<b>3,667</b>	<b>107,553</b>		
15	<b>CASH HELD BY DEPARTMENT &amp; AGENCIES:</b>				
	<b>- Cash at Hand with MLGCA (JAAC 1)</b>				
	i. U.B.A PLC	(17,993,316)	17,960		
	ii. Fidelity Bank PLC	-	206		
		<b>(17,993,316)</b>	<b>18,166</b>		
	<b>- Cash at Hand with MLGCA (Salary)</b>				
	i. U.B.A PLC I	23,466	143,321		
	ii. Fidelity Bank PLC	-	4,102		
		<b>23,466</b>	<b>147,423</b>		





## KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
15	<b>- Cash at Hand with MLGCA (Dev. Sarving)</b>				
	i. U.B.A PLC	3,387,934	18,225,290		
	ii. Heritage Bank PLC	21,596	21,600		
	iii. Fidelity Bank PLC	-	361		
		<b>3,409,530</b>	<b>18,247,250</b>		
	<b>- Cash at Hand with MLGCA (Revenue Accounts)</b>				
	i. U.B.A I PLC	2,779	2,779		
	ii. U.B.A II Bank PLC	10,480	224,469		
	iii. Sterling Bank PLC	13,145	13,145		
	iv. Zenith Bank PLC	437,360	1,293,304		
		<b>463,764</b>	<b>1,533,697</b>		
	<b>- Cash at Hand with MLGCA (Contract Finance Loan)</b>				
	i. U.B.A PLC	90,676,960	57,087,807		
		<b>90,676,960</b>	<b>57,087,807</b>		
	<b>TOTAL CASH HELD BY DEPARTMENT &amp; AGENCIES</b>	<b>76,580,404</b>	<b>77,034,343</b>		
16	<b>LOCAL GOVERNMENT INVESTMENTS:</b>				
	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		
	Zamfara State Investment Company	7,118,529			
		<b>125,972,160</b>	<b>118,853,631</b>		



## KAURA NAMODA LOCAL GOVERNMENT

NOTES	DETAILS	ACTUAL 2022 ₦	ACTUAL 2021 ₦	BUDGET 2022 ₦	VARIANCE 2022 ₦
17	<b>ADVANCES:</b>				
	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		
		<b>39,295,106</b>	<b>39,295,106</b>		
18	<b>CONSOLIDATED REVENUE FUNDS:</b>				
	- Opening Balance	77,141,896	127,046,064		
	- Revenue	3,510,949,564	2,721,564,261		
		<b>3,588,091,460</b>	<b>2,848,610,325</b>		
	- Less				
	- Expenditure	3,511,507,389	2,771,468,429		
	- Closing Balance	<b>76,584,071</b>	<b>77,141,896</b>		
19	<b>DEPOSITS:</b>				
	- Cash at Hand with MLGCA (JAAC 1)	(17,993,316)	18,166		
	- Cash at Hand with MLGCA (Salary)	23,466	147,423		
	- Cash at Hand with MLGCA (Dev. Saving)	3,409,530	18,247,250		
	- Cash at Hand with MLGCA (Advert Revenue Account)	463,764	1,533,697		
	- Cash at Hand with MLGCA (Contract Finance Loan)	90,676,960	57,087,807		
		<b>76,580,404</b>	<b>77,034,343</b>		



**ZAMFARA STATE OF NIGERIA**  
**KAURA NAMODA LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



Since 1894  
Canteen Area, P.M.B. 1019, Gasau, Zamfara State, Nigeria  
Telephone: +234 063-200243, 200243, 203202. Fax: 063-202261  
Website: www.firstbanknigeria.com

23 June, 2023

The Chairman,  
Kaura Namoda Local Government,  
Zamfara State.

Dear Sir / Madam,

**CERTIFICATE OF BALANCE ACCOUNT- 2014738423 – KAURA NAMODA L. G. COUNCIL**

The captioned customer has requested for a letter of certificate of Balance.

We confirm that the balance as at **31-Dec-2022** is **₦583.61** (Five Hundred and Eighty-Three Naira, Sixty-One Kobo)

**This report is given to you in the strictest confidence and without any liability whatsoever on the part of this Bank or any of its officers.**

Yours faithfully.

**For: FIRST BANK OF NIGERIA Ltd**

Relationship Manager

Business Manager

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: Abdullahi M. Ibrahim, Directors: Uche Nwokedi, Adekunle Sonola, Isiomu Ogodazi, Ebenezer Olufowose, Ishaya Elijah B. Dodo, UK Eke, Remi Lasaki



First Bank of Nigeria Ltd. - RC 6290 | An FBN Holdings Company

UH/APL/0322



**ZAMFARA STATE OF NIGERIA**  
**KAURA NAMODA LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



23<sup>RD</sup>/06/2023

The Executive Chairman,  
KAURA NAMODA LOCAL GOV,  
Gusau,  
Zamfara state.

Dear sir,

**CERTIFICATE OF BALANCE ON ACCOUNT 3112009704**

We write to inform you the balance of Kaura Namoda Local Government Zamfara  
With account number 3112009704 as at 31/dec/2022 is (3,068.6). Three thousand and  
sixty eight naira and six kobo.

Yours faithfully.

**CUSTOMER SERVICE MANAGER**

UWAKWE KELECHI

**BRANCH MANAGER**

AYUBA USMAN

Ecobank Nigeria Limited RC 89773  
Head Office  
Ecobank Pan African Centre (EPAC)  
Plot 270 B1 Ozumba Mbadiwe 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 Ayeyemi; Mr. Eric Odhiambo (Kenyan); Mrs. Taba Peterside (Independent);  
Yusuf Suleiman (Independent); Alhaji Abu Idris (Independent); Mrs. Bimbola Wright; Mrs. Titilayo Olujobi (Independent); Ichie (Dr.) Nnaeto Orazulike (Independent)  
Executive Directors: Mr. Bolaji Lawal (Managing Director); Mrs. Carol Oyediji; Mr. Adebisi Olagbami; Mr. Adekola Adeleke



**ZAMFARA STATE OF NIGERIA**  
**KAURA NAMODA LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



1 Govt House Road,  
Gusau,  
Zamfara state.  
23<sup>rd</sup> June, 2023

The Executive Chairman,  
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 Fourteen naira, Forty kobo (**14.40**) at 31<sup>st</sup> December, 2022.

Thank you for your usual support

Yours Faithfully,

For: United Bank for Africa PLC

  
**MUHAMMAD ZAYANNU**  
Authorized Signatory

  
**ASMAU SABO**  
Authorized Signatory

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

Tony O. Eiumelu CON (Chairman). Oliver Alawuba (GMD/CEO)  
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi.  
Non-Executive Directors: Owanari Duke, Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,  
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

[www.ubagroup.com](http://www.ubagroup.com)



**ZAMFARA STATE OF NIGERIA**  
**KAURA NAMODA LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



No1 Govt House Road,  
Gusau, Zamfara state.  
13<sup>TH</sup> Oct 2023

The Commissioner,  
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 (252,767,346.10) at 31<sup>st</sup> December, 2022.

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

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U SABO**  
Authorized Signatory

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

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

[www.ubagroup.com](http://www.ubagroup.com)

Tin: 01126011 - 0001





**ZAMFARA STATE OF NIGERIA**  
**KAURA NAMODA LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



No1 Govt House Road,  
Gusau, Zamfara state.  
13<sup>TH</sup> Oct 2023

The Commissioner,  
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 329,641.02Cr at 31<sup>st</sup> December, 2022.

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



**MUHAMMAD ZAYYANU**  
Authorized Signatory



**ASMA'U 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, 2022**



No1 Govt House Road,  
Gusau, Zamfara state.  
13<sup>TH</sup> Oct 2023

The Commissioner,  
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 47,957,181.87Cr at 31<sup>st</sup> December, 2022.

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

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U 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, 2022**



The Manager,  
Heritage Bank Plc.  
Zamfara State.

13th October, 2023

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 N303,380.02 as at 31st December, 2022


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

Please acknowledge receipt on the duplicate copy.

Thank you.

Yours faithfully,

For: **HERITAGE BANK PLC**

 18/08/2022.  
Authorised Signatory

 18/08/22  
Authorised Signatory

Heritage Bank Plc RC No: 1259460

Plot 292B, Ajose Adeogun Street, Victoria Island, Lagos  
01 2369500, 01 6329500

[www.hbng.com](http://www.hbng.com)  
[info@hbng.com](mailto:info@hbng.com)

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



**ZAMFARA STATE OF NIGERIA**  
**KAURA NAMODA LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



No1 Govt House Road,  
Gusau, Zamfara state.  
13<sup>TH</sup> Oct 2023

The Commissioner,  
Zamfara State Ministry for Local Government,  
Zamfara State.

Dear Sir,

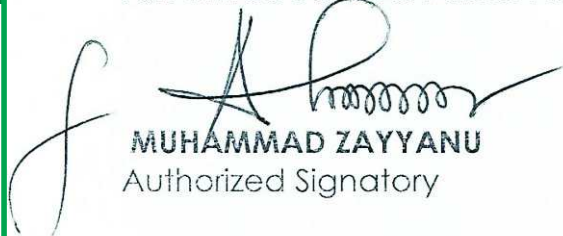
**CERTIFICATE OF BALANCE ON ACCOUNT FOR ADVERT REVENUE**  
**ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY-1016293903.**

We write to confirm that balances for ADVERT REVENUE ACCOUNT MINISTRY OF LOCAL GOVT AND CHIEFTANCY to be N39,044.15 CR (Thirty-Nine Thousand Forty-Four Naira Fifteen Kobo Only) as at 31st December 2022,

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

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U SABO**  
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)  
Muyiwa Akinyemi (DMD). Executive Directors: Ugochukwu Nwaghodoh, Alex Alozie, Emem Usoro, Sola Yomi-Ajayi.  
Non-Executive Directors: Owanari Duke, Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello,  
Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

[www.ubagroup.com](http://www.ubagroup.com)



**ZAMFARA STATE OF NIGERIA**  
**KAURA NAMODA LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



No1 Govt House Road,  
Gusau, Zamfara state,  
13<sup>TH</sup> Oct 2023

The Commissioner,  
Zamfara State Ministry for Local Government,  
Zamfara State.

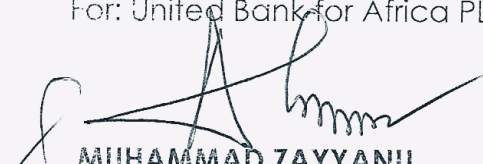
Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT FOR MINISTRY FOR LOCAL  
GOVERNMENT REVENUE ACCOUNT-1022733156.**

We write to confirm that balances for ADVERT REVENUE ACCOUNT MINISTRY OF LOCAL  
GOVT AND CHIEFTANCY to be N147,224.12 CR (One Hundred and Fourty Seven Thousand  
Two Hundred and Twenty Four Naira Twelve Kobo Only) as at 31th December 2022,  
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

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U SABO**  
Authorized Signatory

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

Tony O. Elumelu CON (Chairman). Oliver Alawuba (GMD/CEO)  
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Isaac Olukayode Fasola, Aisha Hassan Baba, OON, Caroline Anyanwu.

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**ZAMFARA STATE OF NIGERIA**  
**KAURA NAMODA LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



18<sup>TH</sup> OCTOBER 2023

THE PERMANENT SECRETARY,  
MINISTRY FOR LOCAL GOVERNMENT AFFAIRS,  
BYE PASS BEHIND USAINI JUMAAT MOSQUE, GUSAU,  
ZAMFARA STATE.

Dear Sir/Madam,

**CONFIRMATION OF ACCOUNT BALANCE –MINISTRY FOR LOCAL GOVERNMENT  
AND CHIEFTAINCY AFFAIRS.**

We write at the instance of the above-named customer who maintains a current account (0021892315) with us.

The balance as at the close of business on 31st December 2022 is  
NGN184,660.10

Kindly accord our customer all necessary assistance required.

Thank you for your co-operation.

Yours faithfully,

**For: STERLING BANK PLC**

**AUTHORISED SIGNATORY**

Ibrahim Sabo

**AUTHORISED SIGNATORY**

Airaoje Yusuf

**Board of Directors**

Chairman:  
Mr. Asue Ighodalo  
MD:  
Mr. Abubakar Suleiman

Executive Directors:  
Mr. Tunde Adeola  
Mr. Raheem Owodeyi

Non-Executive Directors:  
Mr. Olatun Kijero  
Mrs. Tolrac Tijani  
Mr. Michael Jituboh  
Mrs. Folasade Kilaso  
Mr. Olatunji Mayaki  
Mr. Manish Singh

Independent Directors:  
Mr. Michael Ajukwu  
Mrs. Olusola Oworu

Sterling Bank Ltd. (RC No 2392)

Head Office: 20 Marina, Lagos  
Tel: 01-7003270  
sterling.ng





**ZAMFARA STATE OF NIGERIA**  
**KAURA NAMODA LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



**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: October 16, 2023


**CERTIFICATE OF BALANCE**

ACCOUNT NAME: ZAMFARA STATE MIN. FOR L.G & CHIEFTAINCY

ACCOUNT NUMBER 1012848206

MONTH DECEMBER

BALANCE (CLEARED+UNCLEARED) N 6,143,959.54 AS AT 31<sup>ST</sup> DECEMBER 2022

  
LAWAL HASHIM  
Relationship Officer

  
SALMAN HARUNA  
Branch Head

**THE BOARD**

Chairman: Jim Ovia, CFR | Group Managing Director/CEO: Ebenezer Onyeagwu | Deputy Managing Director: Adaora Umeoji, OON.  
Executive Directors: Temitope Fasoranti | Henry Oroh | Adobi Nwapa | Akindele Ogunranti  
Non-Executives: Mr. Gabriel Ukpeh | Engr. Mustafa Bello | Dr. Al-Mujtaba Abubakar, MON. | Omobola Ibidapo-Obe Ogunfowora (Ph.D)  
Peter Olatunde Bamkole (Ph.D) | Mr. Chuks Emma Okoh



**ZAMFARA STATE OF NIGERIA**  
**KAURA NAMODA LOCAL GOVERNMENT**  
**REPORT AND FINANCIAL STATEMENTS (IPSAS - CASH)**  
**For the Year Ended 31st December, 2022**



No1 Govt House Road,  
Gusau, Zamfara state.  
13<sup>TH</sup> Oct 2023

The Commissioner,  
Zamfara State Ministry for Local Government,  
Zamfara State.

Dear Sir,

**CERTIFICATE OF BALANCE ON ACCOUNT FOR ZAMFARA STATE LOCAL  
GOVERNMENT LOAN REPAYMENT ACCOUNT-1022625648**

We write to confirm that balances for ZAMFARA STATE LOCAL GOVERNMENT LOAN REPAYMENT ACCOUNT to be N1,273,816,042.53 CR (One Billion Two Hundred and seventy-three Million, Eight Hundred and Sixteen Thousand Forty Naira Fifty-three Kobo Only) as at 31st December 2022,

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

  
**MUHAMMAD ZAYYANU**  
Authorized Signatory

  
**ASMA'U SABO**  
Authorized Signatory

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

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