



KWARA STATE POLYTECHNIC
ILORIN, NIGERIA

HIGHER NATIONAL DIPLOMA

in

Accountancy

This is to certify that

Oseri, Nureni O.

having completed an approved course of study and passed
the prescribed examinations, has this day, under the authority
of the Academic Board, been awarded the

HIGHER NATIONAL DIPLOMA

(with)

Lower Credit



Rector


Registrar

Date

17th Oct. 2015

KWD/HND/No.

0059907