# ZAMFARA STATE GOVERNMENT

REPORT OF THE
ACCOUNTANT-GENERAL WITH

# FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER 2022

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HIS EXCELLENCY

**Hon. Dr. Bello Mohammed, MON**

*(Matawallen Maradun, Shattiman Daular Usmaniyya)*

EXECUTIVE GOVERNOR, ZAMFARA STATE

FINANCIAL STATEMENTS
ZAMFARA STATE
FOR THE YEAR ENDED 31ST DEC. 2022

HIS EXCELLENCY

**Sen. Hassan Mohammad Nasiha**

***(Jarman Gusau)***

DEPUTY GOVERNOR, ZAMFARA STATE

FINANCIAL STATEMENTS
ZAMFARA STATE
FOR THE YEAR ENDED 31ST DEC. 2022

**Sufyan Bashir Yuguda,** FCNA

HONOURABLE COMMISSIONER
MINISTRY OF FINANCE, ZAMFARA STATE

Jibrin Baba, FCNA
(Rimin Gusau)
PERMANENT SECRETARY
MINISTRY OF FINANCE, ZAMFARA STATE

Muhammad Salihu Anka, FCNA

**ACCOUNTANT GENERAL**
**MINISTRY OF FINANCE, ZAMFARA STATE**

# TREASURY TEAM

**MUHAMMED SANI NAKWADA**
D.G. DEBT. MANAGEMENT

MANSUR LADAN, CNA
**DEPUTY ACCOUNT GENERAL**

AMINU MUSA GUSAU, CNA, NIM, IMC
DIRECTOR CONSOLIDATED ACCOUNTS

**ABDULLAHI YAHAYA KAURA**
DIRECTOR FUNDS

LAWALI SANDA
**DIRECTOR INSPECTION & CONTROL**

HASSAN ABUBAKAR MUSA
**DIRECTOR INCORPORATED**

ALIYU SALIHU ANKA
**DIRECTOR IPPIS**

MUHAMMAD YAWALE ZAKARI
**SUB TREASURER**

SURAJO HASSAN, CNA
DIRECTOR FINANCIAL REFORM

**ISA T. ABDULLAHI, ACMA, CNA**
**DIRECTOR EXPENDITURE CONTROL**

MOHAMMED ALH. SAHABI
**DIRECTOR ADMIN**

ABDULLAHI SULEIMAN KURYA
DIRECTOR DEBT. MANAGEMENT

SHEHU BALARABE ANKA
PRINCIPAL ACCOUNTANT ADMIN.

# MEMBERS OF THE FINAL ACCOUNT COMMITTEE

**AMINU MUSA GUSAU,** CNA, NIM, IMC
DIRECTOR CONSOLIDATED ACCOUNTS

**AMINU ALIYU**
DEPUTY DIRECTOR
CONSOLIDATED ACCOUNTS

**LAWALI UMAR MOHAMMAD**
MEMBER

**ADAMU LAWAL MAYANCHI**
MEMBER

**MUSTAPHA IBRAHIM**
MEMBER

**MUAWAIYYA ABUBAKAR MARADUN**
MEMBER

**LAWAL ABDULKADIR**
MEMBER

**NURA SANI**
MEMBER

**AMINU MOHAMMAD BUNGUDU**
MEMBER

**MANNIR ABDULKADIR**
MEMBER

# AUDIT CERTIFICATE

## OFFICE OF THE STATE AUDITOR GENERAL

SAMARU AREA, P.M.B 01044
Gusau, Zamfara State

23rd May, 2023 AAZ.31/VOL.1/23

**AUDITOR'S GENERAL CERTIFICATION**

We have audited the 2022 Accounts of Zamfara State Government which have been prepared under Modified Cash Convention and on the basis of Significant Accounting Policy set out on page 6.

**Responsibility for the State Financial Statements**

In accordance with the provisions of Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), section 17 of Zamfara State Audit Law 2021 and Section 24 of Finance (Control and Management) Act, Cap F26 LFN 2004 and Section 19 of the Fiscal Responsibility Act of 2007, the Zamfara State Accountant General is responsible for the preparation and presentation of the Zamfara State Government Financial Statements (FS) in accordance with the IPSAS Cash Basis adopted by the Financial Reporting Council of Nigeria. The Accountant General has true prepared and submitted to me for audit the State Financial Statements as reproduced in Section 4 of my report, in compliance with Extant Regulations.

**State Auditor-General's responsibility**

My responsibility is to express an opinion on the State financial statements based on the audit. I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) adopted by the Financial Reporting Council of Nigeria. These standards require that I comply with ethical requirements, plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatements.

An audit involves the performance of procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes an evaluation of the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as of the overall presentation of the Financial Statements.

I have obtained sufficient information and audit evidence that I considered as appropriate to provide a basis for my audit opinion.

**BASIS OF OPINION**

The audit was conducted in compliance with section 16 of the Zamfara State Audit Law 2021 and Chapter 2 of the Financial Instruction of the State Government. The audit was also conducted in accordance with International Organization of supreme Audit Institutions (INTOSAI) and International Auditing and Assurance Standards Board (IAASB). An audit includes examination on test basis of evidence relevant to the figures disclose in the Financial Statements. The audit was planned and performed to obtained information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the Financial Statements are free from material mis-statement. In addition, projects and programmes were verified in line with responsibility as required by law, the Financial statements have been certified, as true and fair.

**OPINION**

In my opinion, except for the effects of the matters described in the *Basis of Opinion* Section of this Report, the accompanying Financial Statements present fairly, in all material respects, the financial position of the State Government as at 31st December, 2022 and of its Deficit of income over expenditure and cash flow statement for the year ended on that date in accordance with the International Public-Sector Accounting Standards (IPSAS), cash Basis adopted by the Financial Reporting Council of Nigeria.

23-5-2023
Abubakar Danmaliki FCNA
State Auditor General
Zamfara State
FRC/2021/002/00000024564

# RESPONSIBILITY FOR FINANCIAL STATEMENTES

ZAMFARA STATE
MINISTRY OF FINANCE
Plot 22 Sani Abacha Way, Samaru Area P.M.B 1022 Gusau
Web Site: www.zamfarastatefinance.com E-mail address: ministryfinancegus@yahoo.com

## RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Accountant General is Responsible for establishing and Maintaining an Adequate system of Internal Control to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the government. To the best of my knowledge, this system of internal control has operated adequately.

These financial statements of Zamfara state have been prepared in accordance with the provisions of finance (control and management) Act Cap 144 FN 1990. In 2022 Zamfara State Fully adopted the International Public Sector Accounting Standard (IPSAS) Cash basis, of accounting. In my opinion these financial statements fairly reflect the financial position of Zamfara State Government as at 31st December, 2022 and its operations for the year ended on that day.

22/5/2023

MUHAMMAD SALIHU ANKA FCNA
Accountant General
Zamfara State

*Farming is our pride*

# INTRODUCTION

**INTRODUCTION:**

In line with the adoption of the international public sector accounting standards (IPSAS) In Nigeria, a standardized chart of account (COA) alongside a set of general purpose financial statements, (GPFS) have been design and introduced by FAAC for adoption by all tiers of governments in Nigeria.

The standardized COA and the GPFS is hereby adopted by zamfara state Government to comply with FAAC directive to harmonize public sector accounts reporting in Nigeria.

In order to ensure an effective utilization of the COA and GPFS, the accounting policies have been developed as a set of guidelines to direct the processes and procedures relating to financial reporting in zamfara state.

These policies shall form part of the universally agreed framework for financial reporting in zamfara state.

**IPSAS Cash Basis of Accounting**

The IPSAS cash basic accounting recognizes transactions and events only when the cash (including cash equivalents) is received or paid by the MDAs. General purpose financial statements (GPFS) prepared under the IPSAS cash basic provide readers with information about the sources of cash raised during the period, the purpose for which cash was used and the cash balances at the reporting date. The measurement focuses in the GPFS balances are cash and change during the period. Therefore Bank Reconciliation Statement shall form integral part of Reports in zamfara state.

Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting policy addresses the following fundamental accounting issue:

1. Definition of Accounting Terminologies
2. Recognition of Accounting items
3. Measurement of Accounting items
4. Treatment of Accounting items

The Accounting policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of zamfara state.

**STATEMENT 0F ACCOUNTING POLICIES**

The accounting policies adopted in the preparation of the financial statements of zamfara state government of Nigeria (the state), which underlie the financial information, are set below:

**BASIS OF PREPARATION**

The financial statements have been prepared on the basis

consistent with government accounting policies under the historical cost convention using IPSAS cash accounting; the financial statements comply with the provisions of the finance control and management act as amended.

**ASSETS AND LIABILITIES**

Assets are stated at their net values while liabilities are recognized in full.

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents comprise of current account balances, and placements denominated in naira and held with commercial banks in Nigeria. Cash equivalents are short term, highly liquid investments which are readily convertible to cash and so near its maturity dates as to present insignificant risks of changes in value.

**INVESTMENTS**

Shares are stated at cost and held under the ministry of finance.

**CONSOLIDATED REVENUE FUND**

Consolidated revenue fund represents the aggregated balance of the revenue and expenditure account after all the recurrent revenue and expenditure for the year have been recognized.

**CAPITAL DEVELOPMENT FUND**

Capital development fund represents the aggregated balance after the capital receipts and expenditure for the year have been recognized. It also includes annual transfers from the consolidated revenue fund in line with the amount provided in the annual budget of the state.

**STATUTORY ALLOCATION**

Statutory allocation is made up of revenue collected on a monthly basis which represents the state's share of the federation account. The states share from federation account VAT from FAAC, excess crude receipts etc are all included in gross statutory allocation in the financial statement. Statutory allocations are recognized in the financial statements when received.

**RECURRENT REVENUE AND EXPENDITURE**

Independent revenue are revenues generated by the state from Taxes, licenses, fees, fine, sales, earning, rent on government land and property, income from investments and other incidental revenue. They are recognized in the financial statements when received. Recurrent expenditure are expenditure on personnel, pension and gratuities, salaries of statutory office holders, other overheads and public debt charges. They are recognized in the financial statements of the state when payments are made.

**CAPITAL COSTS**

Capital costs are recognized in their year of occurrence only.

**FOREIGN CURRENCY**

Transactions in foreign currencies are stated at their naira value as at 31st December 2022.

# THE BUDGET 2022

The Budget which was named "Budget of peace and renewal" desired to consolidate the gains so far achieved by the present Administration of ***His Excellency, the Executive Governor Dr. BELLO MUHAMMAD.(MATAWALLEN MARADUN)***

The 2022 Budget was estimated at ***N133,953,435,000.00*** made up of ***N95,190.583,000.00*** and ***N38,762,852,000.00*** as recurrent and capital revenues respectively. Recurrent and capital Expenditure stood at **₦99,411,435,000 and *N34,542,000,000.00*** as recurrent and capital expenditures respectively.

# BUDGET PERFORMANCE

| RECIEPT | BUDGETED 2022 | ACTUAL | PERCENTAGE | VARIANCE |
|---|---|---|---|---|
| STATUTORY ALLOCATION | 68,400,000,000.00 | 37,777,245,115.61 | 55.23 | 30,622,754,884.39 |
| VALUE ADDED TAX | 25,000,000,000.00 | 24,432,934,652.47 | 97.73 | 567,065,347.53 |
| INTERNALLY GENERATED REVENUE | 26,790,583,000.00 | 6,513,960,477.20 | 24.31 | 20,276,622,522.80 |
| OTHER REVENUE | - | - | - | - |
| **SUB- TOTAL** | **120,190,583,000.00** | **68,724,140,245.28** | **57.18** | **51,466,442,754.72** |
| **ADD CAPITAL RECIEPT** | **BUDGETED 2022** | **ACTUAL** | **PERCENTAGE** | **VARIANCE** |
| INTERNAL LOANS | 13,000,000,000.00 | 47,152,621,956.63 | 362.71 | - 34,152,621,956.63 |
| **GRAND. TOTAL** | **133,190,583,000.00** | **115,876,762,201.91** | **87.00** | **17,313,820,798.09** |
| **LESS RECURRENT EXPENDITURE** | **BUDGETED 2022** | **ACTUAL** | **PERCENTAGE** | **VARIANCE** |
| PERSONNEL COST (INCLUDING CRF CHARGES | 30,034,919,550.00 | 23,696,002,540.12 | 78.89 | 6,338,917,009.88 |
| CONTRIBUTION TO PENSION | - | 2,322,721,028.91 | - | 2,322,721,028.91 |
| OVERHEAD COST | 69,378,790,450.00 | 30,571,216,068.84 | 44.06 | 38,807,574,381.16 |
| SERVICE WIDE VOTES | - | - | - | - |
| **SUB TOTAL** | **99,413,710,000.00** | **56,589,939,637.87** | **56.92** | **42,823,770,362.13** |
| **ADD REPAYMENT OF LOANS** | | | | - |
| **SUB- TOTAL** | **99,413,710,000.00** | - | - | **99,413,710,000.00** |
| **LESS CAPITAL EXPENDITURE** | **BUDGETED 2022** | **ACTUAL** | **PERCENTAGE** | **VARIANCE** |
| Administrative Sector | 11,605,000,000.00 | 8,878,771,678.39 | 76.51 | 2,726,228,321.61 |
| Economic Sector | 18,137,500,000.00 | 13,147,574,196.02 | 72.49 | 4,989,925,803.98 |
| Law And Justice Sector | 160,000,000.00 | - | - | 160,000,000.00 |
| Social Sector | 4,539,500,000.00 | 8,742,878,548.91 | 192.60 | - 4,203,378,548.91 |
| **Total Capital Expenditure by Administrative Sector** | **34,442,000,000.00** | **30,769,224,423.32** | **341.59** | **3,672,775,576.68** |
| **GRAND TOTAL EXPENDITURE** | | **87,359,164,061.19** | **398.52** | **145,910,255,938.81** |

# STATUTORY

| | STATUTARY |
|---|---|
| 2018 | 43,711,551,105.06 |
| 2019 | 44,315,333,317.48 |
| 2020 | 38,822,958,416.09 |
| 2021 | 35,237,369,604.83 |
| 2022 | 37,777,245,115.61 |

| | |
|---|---|
| 43,711,551,105.06 | 2018 |
| 44,315,333,317.48 | 2019 |
| 38,822,958,416.09 | 2020 |
| 35,237,369,605.83 | 2021 |
| 37,777,245,115.61 | 2021 |

# VAT

| | Value added Tax (VAT) |
|---|---|
| 2018 | 11,023,338,495.60 |
| 2019 | 11,878,767,162.84 |
| 2020 | 14,465,715,154.17 |
| 2021 | 20,083,439,772.20 |
| 2022 | 24,432,934,652.47 |

| | |
|---|---|
| 11,023,338,495.60 | 2018 |
| 11,878,767,162.84 | 2019 |
| 14,465,715,154.17 | 2020 |
| 20,083,439,772.20 | 2021 |
| 24,432,934,652.47 | 2022 |

# INTERNALLY GENERATED REVENU

| | Internally Generated Revenue |
|---|---|
| 2018 | 4,687,996,972.16 |
| 2019 | 5,936,997,584.40 |
| 2020 | 6,643,376,418.13 |
| 2021 | 12,963,912,471.48 |
| 2022 | 6,513,960,477.20 |

| | |
|---|---|
| 4,687,996,972.16 | 2018 |
| 5,936,997,584.40 | 2019 |
| 6,643,376,418.13 | 2020 |
| 12,963,912,471.48 | 2021 |
| 6,513,960,477.20 | 2022 |

# CAPITAL EXPENDITURE

| | Capital Expenditure |
|---|---|
| 2018 | 16,255,028,416.01 |
| 2019 | 27,027,182,897.22 |
| 2020 | 41,728,053,141.79 |
| 2021 | 20,233,673,276.06 |
| 2022 | 30,769,224,423.32 |

| | |
|---|---|
| 16,255,028,416.01 | 2018 |
| 27,027,182,897.22 | 2019 |
| 41,728,053,141.79 | 2020 |
| 20,233,673,276.06 | 2021 |
| 30,769,224,423.32 | 2022 |

# RECURRENT EXPENDITURE

| | Recurrent Expenditure |
|---|---|
| 2018 | 34,503,139,651.39 |
| 2019 | 46,125,407,986.30 |
| 2020 | 47,844,079,564.24 |
| 2021 | 40,781,967,253.55 |
| 2022 | 57,163,220,777.06 |

| | |
|---|---|
| 34,503,139,651.39 | 2018 |
| 46,125,407,986.39 | 2019 |
| 47,844,079,564.24 | 2020 |
| 40,781,967,253.55 | 2021 |
| 57,163,220,777.06 | 2022 |

GOVERNMENT HOUSE PRESIDENTIAL LODGE

ULAMA COUNCIL

GOVERNMENT HOUSE

STATE GOVERNOR'S LODGE

THIRD GATE GOVERNMENT HOUSE

## ZAMFARA STATE GOVERNMENT 2022 GENERAL PURPOSE FINANCIAL STATEMENTS
## STATEMENT 1
## CASH - FLOW STATEMENT
## FOR THE PERIOD ENDED 31/12/ 2022

| Annual Budget 2022 | Operating Activities | NOTE | ACTUAL 2022 | ACTUAL 2021 |
|---|---|---|---|---|
| | Receipts | | | |
| 40,000,000,000.00 | Statutory Allocation | 1 | 37,777,245,115.61 | 35,237,359,605 |
| 25,000,000,000.00 | Value Added Tax Allocation | 1A | 24,432,934,652.47 | 20,083,439,772 |
| 65,000,000,000.00 | Sub Total-Statutory Allocatoin | | 62,210,179,768.08 | 55,320,809,377 |
| 21,175,800,000.00 | Pesonnel Taxes | 2 | 5,029,329,284.81 | 9,236,818,489.88 |
| 1,540,500,000.00 | Other taxes | 2 | 412,033,191.04 | 18,182,803.60 |
| 81,250,000.00 | Licences General | 2 | 22,781,000.00 | 1,351,566,563.13 |
| 1,080,473,000.00 | Fees- General | 2 | 82,444,138.43 | 110,551,988.21 |
| 136,450,000.00 | Fines -General | 2 | 24,149,209.82 | 1,673,658,708.00 |
| 1,753,560,000.00 | Sales - General | 2 | 772,058,414.00 | 473,943,984.28 |
| 885,200,000.00 | Earning General | 2 | 87,532,553.98 | - |
| 2,850,000.00 | Rent on Government Building General | 2 | - | - |
| 7,000,000.00 | Rent on land & others- General | 2 | - | - |
| 21,500,000.00 | Repayment/ Refunds -General | 2 | 10,084,600.00 | - |
| 8,500,000.00 | Investment Income General | 2 | - | 71,212,023.38 |
| 30,000,000.00 | Intrest General | 2 | 19,961,738.87 | 27,977,911.00 |
| 67,500,000.00 | Reimbusment General | 2 | - | - |
| 4,610,000.00 | Extraordinary Items | 2 | 53,586,346.25 | - |
| 26,795,193,000.00 | Sub Total Internally Generated Revenue | | 6,513,960,477.20 | 12,963,912,471.48 |
| 3,400,000,000.00 | Other Revenue | 3 | 8,477,416,659.86 | 6,873,772,717.78 |
| 95,195,193,000.00 | Total Received | | 77,201,556,899.14 | 75,158,494,566.29 |
| | Payments | | | |
| 28,106,898,611.85 | Personnel Costs (Including Salaries on CRF Charges) | 4A&B | 24,149,336,246.68 | 19,736,450,011.03 |
| - | Social Benefit | | - | 127,240,440.00 |
| 3,400,000,000.00 | Contribution To Pension (Social Benefits) | 5 | 2,226,626,668.17 | 1,596,745,371.54 |
| 31,852,562,754.67 | Overhead Charges | 6 | 30,571,216,068.84 | 19,304,805,146.24 |
| | Payments (Bank Charges) | 7 | 92,273,173.37 | 16,726,284.74 |
| | Transfer to Min For Local Government | | 123,768,620.00 | - |
| 63,359,461,366.52 | Total Payment | | 57,163,220,777.06 | 40,781,967,253.55 |
| 31,835,731,633.48 | Net Cash Flow From Operating Activities | | 20,038,336,122.08 | 34,376,527,312.74 |

| | | | | |
|---|---|---|---|---|
| | **Cash Flow From 'Investment Activities** | | | |
| 9,275,707,939.48 | Capital Expenditure Administrative Sector | 8 | 8,878,771,678.39 | 14,024,670,783 |
| 13,562,454,882.96 | Capital Expenditure Economic Sector | 8 | 13,147,574,196.02 | 3,788,919,478 |
| 160,000,000.00 | Capital Expenditure Law and Justice Sector | 8 | - | 24,156,300 |
| 8,993,410,411.48 | Capital Expenditure Social Sector | 8 | 8,742,878,548.91 | 2,406,926,715 |
| **31,991,573,233.92** | **Net Cash Flow From Investment Activities** | | **30,769,224,423.32** | **20,244,673,276.06** |
| | **Cash Flow from Financing Activities** | | | |
| 52,402,621,957.53 | Proceeds from Internal Loans | 9 | 47,152,621,956.63 | 18,797,532,904.02 |
| 14,508,242,000.00 | Proceeds from Aids and Grants | 10 | 10,476,653,464.25 | 3,918,254,683.59 |
| - | Proceeds from External Loans | | 57,629,279,240.88 | 22,715,787,588.61 |
| 66,910,863,957.53 | | | | |
| 460,568,926.95 | Repayment of External Loans | 11 | 455,605,431.82 | 495,418,129.93 |
| | **Internal Loan Repayments** | | | |
| 805,435,084.54 | Repayment of internal loans (17% Bond)- Principal | 12 | 805,435,084.54 | 1,514,011,338.63 |
| 100,581,191.97 | Repayment of Internal Loans(17% Bond) -Interest | 12 | 68,461,982.22 | 321,276,559.41 |
| 34,995,698,758.24 | Repayment of Internal Loans- (CB) -Principal | 13 | 34,883,523,026.33 | 19,835,205,237.40 |
| 11,346,466,713.35 | Repayment of Internal Loans - (CB) - Interest | 13 | 9,875,061,827.91 | 9,054,511,038.94 |
| 19,202,113,282.48 | **Net Cash Flow From Financing Activities** | | **11,541,188,068.06** | **(8,504,634,716.70)** |
| 19,046,271,682.04 | Net Surplus/(Deficit) for the Year | | **810,299,766.82** | **5,627,219,919.98** |
| | **Opening Balance** | | **(1,091,603,764.33)** | **(6,718,823,084.31)** |
| | **Closing Cash Balance** | | **(281,303,997.51)** | **(1,091,603,764.33)** |

**Name And Singnature of**..... 22/12/2023
**Accountant General Zamfara State**

**STATEMENT NO 2**
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31/12/2022**

| **Assets** | **Note** | **ACTUAL 2022** | **ACTUAL 2021** |
|---|---|---|---|
| **Liquid Assets** | | N | N |
| Treasuries and Banks | 14 | (281,303,997.51) | (1,091,603,764.33) |
| Gold worth 11 kg | 15 | 307,372,846.00 | 1,000,000,000.00 |
| **Sub Total** | | **26,068,848.49** | **(91,603,764.33)** |
| | | | |
| **Investments and Other Assets** | | | |
| Stock & Shares | 16 | 5,057,671,570.41 | 6,864,167,983.99 |
| Sinking Fund Account | | - | 1,267,993,600.18 |
| Advances | 17 | 44,331,000.00 | 53,294,871.00 |
| Loan granted to LGA | | - | 11,306,755,772.57 |
| **Sub Total** | | **5,102,002,570.41** | **19,492,212,227.74** |
| **Grand Total Asset** | | **5,128,071,418.90** | **19,400,608,463.41** |
| Liabilities Over Asset | | 80,399,832,149.88 | 92,761,480,755.03 |
| **Total Assets** | | **85,527,903,568.78** | **112,162,089,218.44** |
| | | | |
| **Public Funds** | | | |
| Consolidated Revenue Fund | | (27,141,354,995.07) | (3,562,718,075.88) |
| Capital Development Fund | | (281,303,997.51) | 2,471,114,311.55 |
| **Sub Total** | | **(27,422,658,992.58)** | **(1,091,603,764.33)** |
| | | | |
| **Liabilities** | | | |
| External Loans Oustanding | 18A | 12,945,625,412.25 | 12,804,265,367.59 |
| Internal Loans Oustanding | 18B | 94,091,946,247.76 | 83,965,584,962.76 |
| Internal Loans - Bonds Oustanding | | - | 805,435,084.54 |
| **Sub Total: Liabilities** | | **107,037,571,660.01** | **97,575,285,414.89** |
| | | | |
| **Other Liabilities** | | | |
| Retention | 19A | - | 509,681,569.99 |
| Social benefit | 19B | 5,912,990,901.35 | 4,473,567,784.07 |
| Contractors | | - | 10,695,158,213.82 |
| **Sub Total** | | **5,912,990,901.35** | **15,678,407,567.88** |
| | | | - |
| **Public Fund + Liabilities** | | **85,527,903,568.78** | **112,162,089,218.44** |

**Name And Singnature of** ..... 22/10/2023
**Accountant General Zamfara State**

**ZAMFARA STATE GOVERNMENT 2022 GENERAL PURPOSE FINANCIAL STATEMENTS**
**STATEMENT NO 3**
**STATEMENT OF CONSOLIDATED REVENUE FUND**
**FOR THE PERIOD ENDED 31/12/2022**

| ACTUAL 2021 | | Note | ACTUAL 2022 | Final Budget 2022 | Initial/Original Budget 2022 | Supplementry Budget 2022 | Varience On Final Budget 2022 |
|---|---|---|---|---|---|---|---|
| (6,718,823,084.31) | Opening Balance | | (1,091,603,764.33) | | | | |
| | Add: Revenue | | | | | | |
| 35,237,369,604.83 | Statutory Allocation | 1 | 37,777,245,115.61 | 40,000,000,000.00 | 37,340,500,000.00 | - | 5.56 |
| 20,083,439,772.20 | Value Added Tax Allocation | 1A | 24,432,934,652.47 | 25,000,000,000.00 | 22,000,000,000.00 | - | 2.25 |
| 48,601,988,292.72 | Sub Total: Statutory Allocation | | 61,118,576,003.75 | 65,000,000,000.00 | 58,340,500,000.00 | | 5.97 |
| 9,236,818,489.88 | Pesonnel Taxes | 2 | 5,029,329,284.81 | 21,175,800,000.00 | 10,600,000,000.00 | - | 76.25 |
| - | Other taxes | 2 | 412,033,191.04 | 1,540,500,000.00 | 1,285,500,000.00 | - | 73.25 |
| 18,182,803.60 | Licences General | 2 | 22,781,000.00 | 81,250,000.00 | 137,200,000.00 | - | 71.96 |
| 1,351,566,562.13 | Fees- General | 2 | 82,444,138.43 | 1,080,472,000.00 | 2,183,405,992.00 | - | 92.37 |
| 110,551,988.21 | Fines -General | 2 | 24,149,209.82 | 136,450,000.00 | 303,750,000.00 | - | 82.30 |
| 1,673,658,708.00 | Sales - General | 2 | 772,058,414.00 | 1,753,560,000.00 | 4,550,230,329.67 | - | 55.97 |
| 473,943,984.28 | Earning General | 2 | 87,532,553.98 | 885,200,000.00 | 805,929,546.00 | - | 90.11 |
| - | Rent on Government Building General | 2 | - | 2,850,000.00 | 11,850,000.00 | - | 100.00 |
| - | Rent on land & others- General | 2 | - | 7,000,000.00 | 54,950,000.00 | - | 100.00 |
| 27,977,911.00 | Repayment/ Refunds -General | 2 | 10,084,600.00 | 21,500,000.00 | 31,500,000.00 | - | 53.09 |
| 71,212,023.38 | Investment Income General | 2 | - | 8,500,000.00 | 8,500,000.00 | - | 100.00 |
| - | Intrest General | 2 | 19,961,738.87 | 30,000,000.00 | 3,364,708.00 | - | 33.46 |
| - | Re Imbursement General | 2 | - | 67,500,000.00 | 187,000,000.00 | - | 100.00 |
| | Extraordinary items | | 53,586,346.25 | 4,610,000.00 | - | - | (10.62) |
| 12,963,812,471.48 | Sub Total Internally Generated Revenue | | 6,513,960,477.20 | 26,785,193,000.00 | 20,183,180,575.67 | | |
| 6,873,772,717.78 | Other Receipts | 3 | 8,477,416,653.86 | 3,400,000,000.00 | - | - | - |
| 93,025,532,673.21 | Total Revenue | | 76,109,953,134.91 | 95,185,193,000.00 | 79,503,680,575.67 | - | 20.05 |
| | Payments | | | | | | |
| | Less: Expenditure | | | | | | |
| 19,736,450,011.03 | Personnel Costs (Including Salaries on CRF Charges) | 4A&B | 24,149,336,246.68 | 28,106,898,611.85 | 26,572,932,529.67 | - | 14.08 |
| 127,240,440.00 | Social Benefit | | - | - | - | - | 0 |
| 1,596,745,371.54 | Contribution To Pension (Social Benefits) | 5 | 2,226,626,668.17 | 3,400,000,000 | - | - | 34.51 |
| 19,304,805,146.24 | Overhead | 6 | 30,571,216,068.84 | 31,852,562,754.67 | 46,933,924,500.00 | - | 4.02 |
| 16,726,284.74 | Bank Charges | 7 | 92,273,173.37 | | | - | 0 |
| | Transfer to Min For Local Government | | 123,768,820.00 | | | | |
| 40,781,967,258.55 | Sub Total: Recurrent Expenditure | | 57,163,220,777.06 | 39,959,461,366.52 | 117,122,582,143.58 | - | 4.89 |

| | Other Recurrent Payment /Expenditure | | ACTUAL 2022 | Final Budget 2022 | Initial/Original Budget 2022 | Supplementry Budget 2022 | Variance On Final Budget 2022 |
|---|---|---|---|---|---|---|---|
| 495,418,129.93 | Repayment of External Loans | 9 | 455,605,431.82 | 460,568,926.95 | 357,479,286.44 | 3,050,009,371.25 | (27.45) |
| | Internal Loan Repayments | | | | | | - |
| 19,835,205,237.40 | Repayment of Internal Loans- (CB) -Principal | 13 | 34,883,523,026.33 | 34,995,698,758.24 | 34,995,698,758.24 | 10,000,008,500.00 | (20.93) |
| 9,054,511,038.94 | Repayment of Internal Loans - (CB) - Interest | 13 | 9,875,061,827.91 | 11,346,466,713.35 | 11,346,466,713.35 | 6,150,008,500.00 | 12.96 |
| 1,514,011,338.63 | Repayment of Internal loans (17% Bond)- Principal | 12 | 805,435,084.54 | 805,435,084.54 | - | - | - |
| 321,276,559.41 | Repayment of Internal Loans(17% Bond) -Interest | 12 | 68,461,982.22 | - | 100,581,191.97 | - | - |
| 31,220,422,304.31 | Sub Total: Loans Repayment | | 46,088,087,352.82 | 47,608,169,483.08 | 46,800,225,950.00 | 19,200,026,371.25 | (13.66) |
| 72,622,950,571.15 | Operating Balance | | (27,141,354,995.07) | | | | |
| | Appropriation | | | | | | |
| | Transfer to Capital Development Fund | | - | | | | |
| | Sinking Fund Investment | | | | | | |
| (3,562,718,075.88) | Closing Balance | | (27,141,354,995.07) | | | | |

Name And Signature of..... 22/8/2023
Accountant General Zamfara State

**ZAMFARA STATE GOVERNMENT 2022 GENERAL PURPOSE FINANCIAL STATEMENTS**
**STATEMENT NO 4**
**STATEMENT OF CAPITAL DEVELOPMENT FUND**
**FOR THE PERIOD ENDED 31/12/2022**

| Actual Exp 2021 | | Note | Actual Exp 2022 | Final Budget 2022 | Initial/Original Budget 2022 | Supplementry Budget 2022 | Performance On Total |
|---|---|---|---|---|---|---|---|
| 16,630,640,241.08 | Opening Balance | | | | | | |
| | Add Revenue: | | | | | | |
| - | Transfer from Consolidated Revenue Fund | | (27,141,354,995.07) | 14,508,242,000.00 | - | | |
| 3,918,254,683.59 | Aids and Grants | 10 | 10,476,653,464.25 | 16,900,000.00 | 11,900,000,000.00 | - | 10.54 |
| - | External Loans | | - | | - | - | - |
| 18,797,532,904.02 | Internal Loans | 9 | 47,152,621,956.63 | 52,402,621,957.53 | - | - | 47.43 |
| - | Other Capital Receipts | | - | | - | - | - |
| - | Sub Total: Capital Receipts | | - | | - | - | - |
| 68,112,104,255.38 | Total Capital Revenue Available | | 30,487,820,425.81 | 66,927,763,957.53 | 11,900,000,000.00 | - | |
| | | | | | | | - |
| ACTUAL 2021 | Less: Capital Expenditure | | | | | | - |
| 14,024,670,782.92 | Administrative Sector | 8 | 8,878,771,678.39 | 9,275,707,939.48 | 19,997,000,000.00 | - | 8.93 |
| 3,788,919,477.94 | Economic Sector | 8 | 13,147,574,196.02 | 13,562,454,882.96 | 44,318,000,000.00 | - | 13.23 |
| 24,156,300.00 | Law and Justice Sector | | - | 160,000,000.00 | 1,557,000,000.00 | - | - |
| 2,406,926,715.20 | Social Sector | 8 | 8,742,878,548.91 | 8,993,410,411.48 | 20,103,000,000.00 | - | 8.79 |
| 20,244,673,276.06 | Total Capital Expenditure by Administrative | | 30,769,224,423.32 | 31,991,573,233.92 | 85,975,000,000.00 | | 88.92 |
| - | Total Capital Expenditure | | 30,769,224,423.32 | - | | | |
| 2,471,114,311.55 | Closing Balance | | (281,303,997.51) | - | | | |

Name And Singnature of..... 22/8/2023
Accountant General Zamfara State

| NOTE 1-STATUTORY ALLOCATION | BUDGETED 2022 | ACTUAL 2022 | VARIANCE |
|---|---|---|---|
| January | - | 3,312,770,668.39 | - |
| February | - | 1,633,853,640.94 | - |
| March | - | 2,199,522,213.29 | - |
| April | - | 3,280,287,449.57 | - |
| May | - | 2,893,855,806.17 | - |
| June | - | 2,465,050,394.93 | - |
| July | - | 3,897,115,222.41 | - |
| August | - | 5,058,441,358.43 | - |
| September | - | 2,885,904,688.77 | - |
| October | - | 3,100,291,439.69 | - |
| November | - | 2,749,621,126.39 | - |
| December | - | 4,300,531,106.63 | - |
| **TOTAL:** | **40,000,000,000.00** | **37,777,245,115.61** | **2,222,754,884.39** |

| Note 1A -Value Added Tax (V. A. T) | BUDGETED | ACTUAL 2022 | VARIANCE |
|---|---|---|---|
| January | - | 2,006,579,787.58 | - |
| February | - | 1,926,814,815.49 | - |
| March | - | 1,800,467,354.23 | - |
| April | - | 2,166,072,083.73 | - |
| May | - | 1,763,026,784.76 | - |
| June | - | 2,083,805,630.87 | - |
| July | - | 2,059,340,176.92 | - |
| August | - | 1,866,743,949.21 | - |
| September | - | 2,313,475,026.86 | - |
| October | - | 2,035,626,181.55 | - |
| November | - | 2,270,888,816.65 | - |
| December | - | 2,140,094,044.62 | - |
| **TOTAL:** | **25,000,000,000.00** | **24,432,934,652.47** | **567,065,347.53** |

**NOTE 2-INTERNALLY GENERATED REVENUE**

| CODE | ECONOMIC | BUDGETED 2022 | ACTUAL 2022 | VARIANCE |
|---|---|---|---|---|
| 120101 | PERSONAL TAXES | | | |
| 12010104 | PAYE ORGANIZED PRIVATE SECTOR | 950,000,000.00 | 590,948,982.42 | (359,051,018) |
| 12010105 | PAYE INFORMAL SECTOR | 170,000,000.00 | 364,093.00 | (169,635,907) |
| 12010106 | PAYE PUBLIC - LOCAL GOVERNMENTS | 2,000,000,000.00 | 395,068,041.30 | (1,604,931,959) |
| 12010107 | PAYE PUBLIC - STATE GOVERNMENT | 7,205,800,000.00 | 937,962,949.32 | (6,267,837,051) |
| 12010108 | PAYE FEDERAL GOVERNMENT ESTABLISHMENTS | 9,650,000,000.00 | 3,084,443,555.79 | (6,565,556,444) |
| 12010113 | DIRECT ASSESSMENT TAX | 1,200,000,000.00 | 20,541,662.98 | (1,179,458,337) |
| | TOTAL | 21,175,800,000.00 | 5,029,329,284.81 | (16,146,470,715) |

| | | | | |
|---|---|---|---|---|
| **120103** | **OTHER TAXES** | | | |
| 12010301 | SALES TAXES | 4,000,000.00 | 838,750.00 | (3,161,250.00) |
| 12010302 | PROPERTY TAX | 15,000,000.00 | 3,073,875.00 | (11,926,125.00) |
| 12010303 | WITHHOLDING TAX | 360,000,000.00 | 317,012,826.61 | (42,987,173.39) |
| 12010304 | STAMP DUTY | 620,000,000.00 | 2,417,316.95 | (617,582,683.05) |
| 12010305 | POOL BETTING TAX | 120,000,000.00 | - | (120,000,000.00) |
| 12010306 | DEVELOPMENT TAX/LEVY | - | 86,881,972.48 | 86,881,972.48 |
| 12010307 | CAPITAL GAIN TAX | 400,000,000.00 | - | (400,000,000.00) |
| 12010308 | LIVESTOCK TAX | 1,500,000.00 | 1,808,450.00 | 308,450.00 |
| 12010309 | ENTERTAINMENT TAX | 20,000,000.00 | - | (20,000,000.00) |
| | **TOTAL** | **1,540,500,000.00** | **412,033,191.04** | **(1,128,466,808.96)** |
| **120201** | **LICENCES - GENERAL** | - | | - |
| 12020105 | RADIO/TELEVISION STATION LICENSES | 100,000.00 | 100,000.00 | - |
| 12020110 | BAKE HOUSE LICENSE | 2,000,000.00 | - | (2,000,000) |
| 12020114 | DANE GUN LICENSES | 1,200,000.00 | - | (1,200,000) |
| 12020115 | CATTLE DEALER LICENSES | 2,500,000.00 | - | (2,500,000) |
| 12020116 | DRIED FISH & MEAT LICENSES | 1,500,000.00 | - | (1,500,000) |
| 12020118 | PET (DOG) LICENSES | 250,000.00 | - | (250,000) |
| 12020119 | FISHING PERMITS | 500,000.00 | - | (500,000) |
| 12020122 | PRODUCE BUYING LICENSES | 1,000,000.00 | - | (1,000,000) |
| 12020131 | MOTOR VEHICLE LICENSES | 4,500,000.00 | 2,893,125.00 | (1,606,875) |
| 12020132 | DRIVERS' LICENSES | 15,000,000.00 | 10,680,000.00 | (4,320,000) |
| 12020133 | PATENT MEDICINE & DRUG STORES LICENSES | 10,000,000.00 | 3,000.00 | (9,997,000) |
| 12020134 | PRIVATE SCHOOLS LICENSES | 10,000,000.00 | 3,729,000.00 | (6,271,000) |
| 12020136 | HEALTH FACILITIES LICENSES | 2,500,000.00 | 20,000.00 | (2,480,000) |
| 12020137 | TRADE PERMIT LICENSES | 750,000.00 | - | (750,000) |
| 12020139 | LEARNER'S PERMIT | 500,000.00 | 287,500.00 | (212,500) |
| 12020140 | FORESTRY REVENUE | 700,000.00 | 300,000.00 | (400,000) |
| 12020141 | HIDES AND SKIN BUYER'S LICENCE | 1,000,000.00 | - | (1,000,000) |
| 12020142 | HIDES AND SKIN PREMISES LICENCE | 250,000.00 | - | (250,000) |
| 12020143 | WAY LEAVE BUYER'S LICENCE | 1,000,000.00 | - | (1,000,000) |
| 12020144 | RENEWAL OF MOTOR VEHICLE LICENCE | 8,000,000.00 | 2,086,700.00 | (5,913,300) |
| 12020145 | MARRIAGE CERTIFICATE LICENSE | 1,500,000.00 | - | (1,500,000) |
| 12020146 | BEAST OF BURDEN LICENCE | 1,000,000.00 | - | (1,000,000) |
| 12020147 | MOVEMENT AND LOADING LICENCE | 2,500,000.00 | - | (2,500,000) |
| 12020151 | REGISTRATION OF TRICYCLE LICENCE | 3,000,000.00 | 765,000.00 | (2,235,000) |
| 12020152 | RENEWAL OF TRICYCLE LICENCE | 4,000,000.00 | 502,025.00 | (3,497,975) |
| 12020153 | REGISTRATION OF MOTORCYCLE LICENCE | 2,500,000.00 | 672,500.00 | (1,827,500) |
| 12020154 | RENEWAL OF MOTORCYCLE LICENCE | 1,000,000.00 | 742,150.00 | (257,850) |
| 12020155 | QUARRY CRUSHING PLANT LICENCE | 2,500,000.00 | - | (2,500,000) |
| | **TOTAL** | **81,250,000.00** | **22,791,000.00** | **(58,459,000.00)** |

| | | | | |
|---|---|---|---|---|
| **120204** | **FEES - GENERAL** | | | |
| 12020401 | COURT FEES | 6,500,000.00 | 1,039,800.00 | (5,460,200) |
| 12020404 | TRADE UNION FEES | 750,000.00 | - | (750,000) |
| 12020409 | WEIGHTS & MEASURE FEES | 500,000.00 | - | (500,000) |
| 12020413 | FILMS CENSORSHIP/ PRODUCTION FEES | 100,000.00 | 78,000.00 | (22,000) |
| 12020415 | TRADE TESTING FEES | 1,250,000.00 | 2,904,500.00 | 1,654,500 |
| 12020417 | CONTRACT REGISTRATION FEES | 353,300,000.00 | 5,873,098.61 | (347,426,901) |
| 12020418 | MARRIAGE/ DIVORCE FEES | 1,000,000.00 | - | (1,000,000) |
| 12020420 | PILGRIMS WELFARE FEES | 200,000,000.00 | 180,000.00 | (199,820,000) |
| 12020424 | ACCREDITATION FEES | 25,500,000.00 | | (25,500,000) |
| 12020426 | COURT SUMMONS FEES | 1,500,000.00 | 10,760,249.00 | 9,260,249 |
| 12020427 | TENDER FEES | 10,800,000.00 | | (10,800,000) |
| 12020428 | FIRE SAFETY CERTIFICATE FEES | 3,500,000.00 | 2,240,500.00 | (1,259,500) |
| 12020430 | PROFESSIONAL REGISTRATION FEES | 5,000,000.00 | - | (5,000,000) |
| 12020431 | ENVIRONMENTAL IMPACT ASSESSMENT FEES | 15,000,000.00 | - | (15,000,000) |
| 12020436 | BILL BOARD ADVERTISEMENT FEES | 300,000.00 | - | (300,000) |
| 12020438 | SURVEY/ PLANNING/ BUILDING FEES | 2,500,000.00 | 6,737,500.00 | 4,237,500 |
| 12020440 | MEDICAL CONSULTANCY FEES | 4,750,000.00 | 2,560,000.00 | (2,190,000) |
| 12020441 | LABORATORY ANALYSIS FEES | 3,500,000.00 | - | (3,500,000) |
| 12020446 | AGRICULTURAL/VETINARY SERVICES FEES | 250,000.00 | - | (250,000) |
| 12020447 | LAND USE FEES | - | - | - |
| 12020448 | DEVELOPMENT LEVIES | 26,100,000.00 | - | (26,100,000) |
| 12020449 | BUSINESS/TRADE OPERATING FEES | 20,000,000.00 | - | (20,000,000) |
| 12020451 | TIMBER & FOREST FEES | 1,000,000.00 | - | (1,000,000) |
| 12020452 | SCHOOL/ TUITION/ EXAMINATION FEES | 173,100,000.00 | - | (173,100,000) |
| 12020453 | APPLICATIONS FEES | 6,350,000.00 | 490,000.00 | (5,860,000) |
| 12020454 | PARKING FEES | 6,000,000.00 | 28,000.00 | (5,972,000) |
| 12020455 | CONSENT FEES (NON-REFUNDABLE) | 403,000.00 | 920,000.00 | 517,000 |
| 12020456 | CERTIFICATE OF ROAD WORTHINESS | 1,300,000.00 | 1,946,283.00 | 646,283 |
| 12020458 | LAND DEVELOPMENT FEES | 4,000,000.00 | 32,970.00 | (3,967,030) |
| 12020459 | EXAMINATION FEES | 7,150,000.00 | - | (7,150,000) |
| 12020460 | MARKET FEES | 1,000,000.00 | - | (1,000,000) |
| 12020461 | HOTELS LEVY | 6,000,000.00 | 4,590,774.09 | (1,409,226) |
| 12020462 | IRRIGATION FEES | 2,500,000.00 | 3,457,771.00 | 957,771 |
| 12020464 | INNOCULATION, VACCINATION & POULTRY FEES | 1,000,000.00 | 1,100,000.00 | 100,000 |
| 12020465 | PREPARATION OF CONTRACT AGREEMENTS | 7,000,000.00 | 1,472,284.70 | (5,527,715) |
| 12020469 | TRADE CATTLE FEES | 25,000,000.00 | 19,512,000.00 | (5,488,000) |
| 12020471 | MARRIAGE CERTIFICATE | 1,000,000.00 | 755,000.00 | (245,000) |
| 12020472 | ROAD CUTTING FEES | 1,000,000.00 | | (1,000,000) |
| 12020473 | ACCOMMODATION FEES | 50,200,000.00 | 180,000.00 | (50,020,000) |
| 12020474 | HACKNEY CARRIAGE CERTIFICATE | 2,000,000.00 | 549,510.00 | (1,450,490) |
| 12020475 | CONTRACT PROCESSING FEES | 23,100,000.00 | | (23,100,000) |
| 12020476 | REGISTRATION BOOKLET | 6,250,000.00 | 2,357,500.00 | (3,892,500) |
| 12020477 | LAND CHARGES | 10,000,000.00 | 6,713,928.95 | (3,286,071) |

| | | | | |
|---|---|---|---|---|
| 12020479 | PRIVATE CLINICS REGISTATION/RENEWAL | 500,000.00 | 27,000.00 | (473,000) |
| 12020480 | AFFIDAVIT AND DECLARATION OF AGE | 800,000.00 | 601,931.08 | (198,069) |
| 12020482 | AMUSEMENT PARK FEES | 1,200,000.00 | - | (1,200,000) |
| 12020483 | GATE FEES | 10,500,000.00 | - | (10,500,000) |
| 12020484 | EDUCATION LEVY | 9,950,000.00 | 117,000.00 | (9,833,000) |
| 12020485 | APPEAL FEES SHARIA COURT | 1,720,000.00 | 134,430.00 | (1,585,570) |
| 12020486 | APPEAL FEES HIGH COURT | 2,500,000.00 | 5,084,108.00 | 2,584,108 |
| 12020489 | CONFERENCE HALL FEES | 850,000.00 | - | (850,000) |
| 12020490 | ZAMFARA TRANSPORT AUTHORITY FEES | 10,000,000.00 | - | (10,000,000) |
| 12020492 | CERTIFICATE OF OCCUPANCY FEES | 25,000,000.00 | - | (25,000,000) |
| 12020495 | ABARTOUR FEES | - | | - |
| | **TOTAL** | **1,080,473,000.00** | **82,444,138.43** | **(998,028,861.57)** |

| | | | | |
|---|---|---|---|---|
| **120205** | **FINES - GENERAL** | | | |
| 12020501 | COURT FINES | 5,600,000.00 | 428,800.00 | (5,171,200) |
| 12020502 | OBSTRUCTION FINES | 2,000,000.00 | 914,375.00 | (1,085,625) |
| 12020503 | PENALTY GENERAL | 32,000,000.00 | 20,806,034.82 | (11,193,965) |
| 12020504 | FINES FOR ILLEGAL CUTTING OF ROAD | 3,000,000.00 | 2,000,000.00 | (1,000,000) |
| 12020505 | SANITATION COURT FINES | 500,000.00 | - | (500,000) |
| 12020507 | EVACUATION OFFENCES FINES | 800,000.00 | - | (800,000) |
| 12020510 | ILLEGAL MINERS | 500,000.00 | - | (500,000) |
| 12020511 | MINING OFFENCES FINES | 200,000.00 | - | (200,000) |
| 12020513 | CONTRAVENTION OFFENCES FINES | 500,000.00 | - | (500,000) |
| 12020514 | FINES FOR ILLEGAL OPERATION OF SCHOOL | 200,000.00 | - | (200,000) |
| 12020515 | FINES FOR ILLEGAL OPERATION OF TRADO MEDICAL HEALTH SHOP | 750,000.00 | - | (750,000) |
| 12020516 | FINES FOR ILLEGAL OPERATION OF PATENT MEDICINE STORE | 5,000,000.00 | - | (5,000,000) |
| 12020517 | FINES FOR ILLEGAL OPERATION OF HOSPITALS & MATERNITY HOM | 300,000.00 | - | (300,000) |
| 12020520 | PENALTY ON STAMP DUTIES | 1,000,000.00 | - | (1,000,000) |
| 12020522 | PENALTY FOR LATE PAYMENT DEVELOPMENT FEE | 1,000,000.00 | - | (1,000,000) |
| 12020524 | FOREST OFFENCES FINES | 500,000.00 | - | (500,000) |
| 12020525 | PENALTY FOR HEAVY DUTY VEHICLE | 500,000.00 | - | (500,000) |
| 12020528 | PENALTY FOR DAMAGE TO PUBLIC PROPERTY | 1,700,000.00 | - | (1,700,000) |
| 12020529 | FINES ON OVERDUE BOOKS | 800,000.00 | - | (800,000) |
| 12020530 | COURT FINES ON TRAFIC OFFENCES | 75,000,000.00 | - | (75,000,000) |
| 12020532 | STRAY ANIMAL FINES | 100,000.00 | - | (100,000) |
| 12020533 | POLLUTERS PAY PRINCIPLE FINES | 2,000,000.00 | - | (2,000,000) |
| 12020537 | FINES FOR TRAFFIC AND VEHICLE OFFENCES | 2,500,000.00 | - | (2,500,000) |
| | **TOTAL** | **136,450,000.00** | **24,149,209.82** | **(112,300,790.18)** |

| | | | | |
|---|---|---|---|---|
| 120206 | SALES - GENERAL | | | |
| 12020601 | SALES OF JOURNAL & PUBLICATIONS | 2,800,000.00 | 59,339,460.00 | 56,539,460 |
| 12020603 | SALES OF ID CARDS | 6,950,000.00 | - | (6,950,000) |
| 12020604 | SALES OF STORES/SCRAPS/UNSERVICEABLE ITEMS | 100,000,000.00 | - | (100,000,000) |
| 12020605 | SALES OF VACCINES | 7,100,000.00 | - | (7,100,000) |
| 12020606 | SALES OF BILLS OF ENTRIES/APPLICATION FORMS | 975,000.00 | - | (975,000) |
| 12020607 | SALES OF CONSULTANCY REGISTRATION FORMS | 2,350,000.00 | - | (2,350,000) |
| 12020608 | SALES OF IMPROVED SEEDS/CHEMICAL | 2,400,000.00 | - | (2,400,000) |
| 12020609 | PROCEEDS FROM SALES OF FARM PRODUCE | 6,600,000.00 | - | (6,600,000) |
| 12020612 | PROCEEDS FROM MEDICAMENTS | 3,000,000.00 | - | (3,000,000) |
| 12020613 | PROCEEDS FROM SALES OF SHIPS SCRAPS | 5,150,000.00 | - | (5,150,000) |
| 12020614 | SALES OF GOVERNMENT BUILDINGS | 500,000.00 | - | (500,000) |
| 12020615 | SALES OF UNIFORMS | 1,000,000.00 | 245,000.00 | (755,000) |
| 12020616 | SALES OF SEED FROM NURSERIES | 500,000.00 | - | (500,000) |
| 12020618 | SALES OF TOURISM GUIDE | 500,000.00 | - | (500,000) |
| 12020620 | SALES OF VEHICLE NEW PLATE NUMBER | 30,000,000.00 | 19,550,000.00 | (10,450,000) |
| 12020623 | SEEDS MULTIPLICATION SALES | 500,000.00 | | (500,000) |
| 12020626 | SALES OF ADMISSION FORMS GENERAL | 15,850,000.00 | 276,800.00 | (15,573,200) |
| 12020627 | SALES OF DRUGS | 15,200,000.00 | - | (15,200,000) |
| 12020630 | SALES OF BROADCASTING AIRTIME | 7,000,000.00 | - | (7,000,000) |
| 12020634 | SALES OF COTTON MARKET MATERIALS | 1,000,000.00 | - | (1,000,000) |
| 12020639 | SALES OF FERTILIZER | 1,501,500,000.00 | - | (1,501,500,000) |
| 12020640 | SALES OF CONTRACT AGREEMENT FORMS | 21,200,000.00 | - | (21,200,000) |
| 12020641 | SALES OF FORMS - OTHER INSTITUTIONS | 10,310,000.00 | - | (10,310,000) |
| 12020642 | SALES OF FORMS - JSC | 1,000,000.00 | - | (1,000,000) |
| 12020643 | SALES OF APPLICATION FORMS - CSC | - | - | - |
| 12020648 | SALES OF COMMERCIAL & INDUSTIAL PROMOTIONS | 600,000.00 | - | (600,000) |
| 12020651 | SALES OF ART DESIGN | 250,000.00 | - | (250,000) |
| 12020653 | SALES OF FORMS NATIONAL DRIVING LICENCES | 50,000.00 | 20,000.00 | (30,000) |
| 12020654 | SALES OF MATERIALS | 5,650,000.00 | - | (5,650,000) |
| 12020655 | SALES OF POULTRY FEEDS | 2,000,000.00 | - | (2,000,000) |
| 12020656 | SALES OF POULTRY PRODUCTS | 1,000,000.00 | - | (1,000,000) |
| 12020657 | SALES OF RURAL DIARY MILKING COWS | 625,000.00 | - | (625,000) |
| 12020658 | SALES OF APER FORM | - | - | - |
| 12020660 | SALES OF TRANSFER OF SERVICE FORM | - | - | - |
| 12020661 | SALES OF CAFE'S AIRTIME | - | - | - |
| | SALES OF GOLD | | 692,627,154.00 | |
| | TOTAL | 1,753,560,000.00 | 772,058,414.00 | (1,674,128,740.00) |

| | | | | |
|---|---|---|---|---|
| **120207** | **EARNINGS -GENERAL** | | | |
| 12020701 | EARNINGS FROM CONSULTANCY SERVICES | 1,400,000.00 | - | (1,400,000.00) |
| 12020702 | EARNINGS FROM LABORATORY SERVICES | 38,800,000.00 | - | (38,800,000.00) |
| 12020704 | EARNINGS FROM THE USE OF GOVERNMENT VEHICLES | 242,000,000.00 | - | (242,000,000.00) |
| 12020705 | EARNINGS FROM THE USE OF GOVERNMENT HALLS | 500,000.00 | - | (500,000.00) |
| 12020706 | EARNINGS FROM TOLLS OF EXPRESSWAY | 5,000,000.00 | - | (5,000,000.00) |
| 12020707 | EARNINGS FROM MEDICAL SERVICES | 132,300,000.00 | - | (132,300,000.00) |
| 12020708 | EARNINGS FROM AGRICULTURAL PRODUCE | 5,350,000.00 | - | (5,350,000.00) |
| 12020709 | EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES | 400,000.00 | - | (400,000.00) |
| 12020711 | EARNINGS FROM COMMERCIAL ACTIVITIES | 120,950,000.00 | 36,106,608.98 | (84,843,391.02) |
| 12020713 | EARNINGS FROM QUARRY CRUSHING PLANT | 500,000.00 | - | (500,000.00) |
| 12020715 | OTHER EARNINGS | 338,000,000.00 | 51,425,945.00 | (286,574,055.00) |
| 12020716 | EARNINGS FROM VIEWING CENTRES, HERBAL MEDICINES SELLERS | - | - | - |
| 12020717 | EARNINGS FROM DOWNLOADERS, PLAY STATIONS, MUSICIANS | - | - | - |
| 12020718 | EARNINGS FROM FILM'S PRODUCERS, | - | - | - |
| | **TOTAL** | **885,200,000.00** | **87,532,553.98** | **(797,667,446.02)** |
| **120208** | **RENT ON GOVERNMENT BUILDINGS - GENERAL** | | | |
| 12020801 | RENT ON GOVERNMENT.QUARTERS | 500,000.00 | - | (500,000.00) |
| 12020803 | RENT ON GOVERNMENT BUILDINGS | 750,000.00 | - | (750,000.00) |
| 12020804 | RENT ON CONFERENCE CENTRES | 300,000.00 | - | (300,000.00) |
| 12020806 | RENT OF PRODUCE STORES | 1,300,000.00 | - | (1,300,000.00) |
| | **TOTAL** | **2,850,000.00** | - | **(2,850,000.00)** |
| **120209** | **RENT ON LAND & OTHERS - GENERAL** | | | |
| 12020901 | RENT ON GOVERNMENT. LAND | 500,000.00 | - | (500,000.00) |
| 12020902 | RENT ON OIL PLOT & AERODROMES | 450,000.00 | - | (450,000.00) |
| 12020903 | RENTS & PREMIUM ON THE ALLOCATION OF LAND | 200,000.00 | - | (200,000.00) |
| 12020904 | RENTS OF PLOTS & SITES SERVICES PROGRAMME | 300,000.00 | - | (300,000.00) |
| 12020905 | LEASE RENTAL | 2,500,000.00 | - | (2,500,000.00) |
| 12020906 | RENTS ON GOVERNMENT. PROPERTIES | 3,050,000.00 | | (3,050,000.00) |
| | **TOTAL** | **7,000,000.00** | - | **(7,000,000.00)** |
| **120210** | **REPAYMENTS/REFUNDS - GENERAL** | | | |
| 12021002 | MOTOR VEHICLE ADVANCES (REPAY) | 5,000,000.00 | - | (5,000,000.00) |
| 12021008 | REPAYMENT OF MOTORCYCLES LOANS | 1,000,000.00 | - | (1,000,000.00) |
| 12021010 | REPAYMENT OF HOUSING LOAN | 15,000,000.00 | 10,084,600.00 | (4,915,400.00) |
| 12021012 | REPAYMENT OF FURNITURE LOANS | 500,000.00 | - | (500,000.00) |
| | **TOTAL** | **21,500,000.00** | **10,084,600.00** | **(11,415,400.00)** |
| **120211** | **INVESTMENT INCOME** | | | |
| 12021101 | OPERATING SURPLUS | 1,000,000.00 | - | (1,000,000.00) |
| 12021102 | DIVIDEND RECEIVED | 5,000,000.00 | - | (5,000,000.00) |
| 12021103 | OTHER INVESTMENT INCOME | 2,500,000.00 | - | (2,500,000.00) |
| | **TOTAL** | **8,500,000.00** | - | **(8,500,000.00)** |
| **120212** | **INTEREST EARNED** | | | |
| 12021208 | BANK INTEREST | 30,000,000.00 | 19,961,738.87 | (10,038,261.13) |
| | **TOTAL** | **30,000,000.00** | **19,961,738.87** | **(10,038,261.13)** |

| | | | | |
|---|---|---|---|---|
| **120213** | **RE-IMBURSEMENT GENERAL** | | | |
| 12021307 | PEST CONTROL RE-IMBURSEMENT | 2,500,000.00 | - | (2,500,000.00) |
| 12021309 | RE-IMBURSEMENT FROM ZASCO | 50,000,000.00 | - | (50,000,000.00) |
| 12021311 | RE-IMBURSEMENT FROM SALES OF COTTON SEEDS | 8,500,000.00 | - | (8,500,000.00) |
| 12021312 | RE-IMBURSEMENT OF CONSTRUCTION OF MARKET | 6,500,000.00 | - | (6,500,000.00) |
| | **TOTAL** | **67,500,000.00** | - | **(67,500,000.00)** |
| **140701** | **EXTRAORDINARY ITEMS** | | | |
| 14070102 | UNSPECIFIED REVENUE | 4,610,000.00 | 53,586,346.25 | |
| | **TOTAL** | **4,610,000.00** | **53,586,346.25** | |
| | **GRAND TOTAL** | **26,795,193,000.00** | **6,513,960,477.20** | **(21,022,836,023.05)** |

| NOTE 3 - Other Receipts | | BUDGETED 2022 | ACTUAL 2022 | VARIANCE |
|---|---|---|---|---|
| Refund OF ISPO | | - | 341,442,604.69 | - |
| Note Issuence | 3 | - | 681,351,236.20 | - |
| FGN Govt Grant | 3 | - | - | - |
| Refund of Commecial Agric Credit | 3 | - | 1,318,970,059.99 | - |
| Excess Crude/Non oil Revenue | 3 | 3,000,000,000.00 | 2,592,743,817.77 | 407,256,182.23 |
| Excess Bank Charges | 3 | 200,000,000.00 | 97,995,143.57 | 102,004,856.43 |
| Forex Distribution | 3 | - | - | - |
| Exchange Gain | 3 | 200,000,000.00 | 141,916,642.56 | 58,083,357.44 |
| Ecological funds | 3 | | 1,859,972,260.71 | - |
| Refund Of Excess Bank Charges | 3 | | - | - |
| Refund of Wht And Stamp Duty | 3 | | - | - |
| Augmentation | 3 | | - | - |
| Excess Oil Revenue | 3 | | - | - |
| Electronic Money Transfer Levy | 3 | | 1,230,893,858.32 | - |
| Refund of Primary Healthcare | 3 | | 212,131,030.05 | - |
| **Sub-Total** | | **3,400,000,000.00** | **8,477,416,654** | **5,077,416,653.86** |

**Payments**

**NOTE 4A COMPENSATION OF EMPLOYEES**

| CODE | ADMINISTRATIVE SECTOR | 2022 FINAL BUDGET | ACTUAL 2022 | VARIANCE |
|---|---|---|---|---|
| 011100100100 | GOVERNMENT HOUSE | 60,000,000.00 | 52,602,194.61 | 7,397,805.39 |
| 011100100200 | DEPUTY GOVERNORS OFFICE | 18,000,000.00 | 17,266,971.85 | 733,028.15 |
| 011100200100 | DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS | 4,593,997.12 | 4,559,997.12 | 34,000.00 |
| 011100200200 | DIRECTORATE FOR INTER COMMUNITY RELATIONS | 2,786,413.00 | 2,306,701.51 | 479,711.49 |
| 011100200300 | DIRECTORATE FOR NON GOVERNMENTAL ORGANISATIONS | 2,000,000.00 | 1,897,709.48 | 102,290.52 |
| 011103500100 | STATE PENSION COMMISSION | 4,200,000.00 | 4,212,447.80 | (12,447.80) |
| 011100900100 | ZAMFARA STATE ANTI CORRUPTION COMMISSION | 10,500,000.00 | 9,861,499.02 | 638,500.98 |
| 011101700100 | CABINET AFFAIRS & GENERAL SERVICES | 38,000,000.00 | 24,661,927.71 | 13,338,072.29 |
| 011101700100 | DIRECTORATE OF DOMESTIC AFFAIRS | 417,100.00 | 374,100.00 | 43,000.00 |
| 011101700100 | BERUEAU FOR PUBLIC PROCUREMENT | 1,113,551.66 | 1,091,051.66 | 22,500.00 |
| | **TOTAL** | **141,611,061.78** | **118,834,600.76** | **22,776,461.02** |
| **11200000000** | **STATE ASSEMBLY** | | | |
| 11200100100 | ZAMFARA STATE HOUSE OF ASSEMBLY | 297,000,000.00 | 86,590,558.69 | 210,409,441.31 |
| 11200400100 | HOUSE OF ASSEMBLY SERVICE COMMISSION | 32,000,000.00 | 20,582,723.73 | 11,417,276.27 |
| 11200500200 | STATE ASSEMBLY MATTERS | 152,866,353.00 | 152,817,053.00 | 49,300.00 |
| | **TOTAL** | **481,866,353.00** | **259,990,335.42** | **221,876,017.58** |

| | | | | |
|---|---|---|---|---|
| **12300000000** | **MINISTRY OF INFORMATION** | | | - |
| 12300100100 | MINISTRY OF INFORMATION | 26,088,010.88 | 26,036,510.88 | 51,500.00 |
| 12300100200 | DIRECTORATE OF PUBLIC ENLIGHTENMENT | 2,000,000.00 | - | 2,000,000.00 |
| 12300300100 | ZAMFARA RADIO & TELEVISION SERVICES | 100,000,000.00 | 93,865,408.14 | 6,134,591.86 |
| 12305500100 | ZAMFARA STATE PRINTING & PUBLISHIING COMPANY (LEGACY) | 40,618,091.18 | 40,567,991.18 | 50,100.00 |
| 12301300100 | GOVERNMENT PRINTING PRESS | 2,000,000.00 | 1,917,944.98 | 82,055.02 |
| 12301400100 | ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY | 5,983,744.09 | 5,934,544.09 | 49,200.00 |
| 12301000100 | CENSORSHIP BOARD | 17,832,601.79 | 17,795,051.79 | 37,550.00 |
| | **TOTAL** | **194,522,447.94** | **186,117,451.06** | **8,404,996.88** |
| **12400000000** | **MINISTRY OF SECURITY AND HOME AFFAIRS** | | | |
| 12400400100 | MINISTRY OF SECURITY AND HOME AFFAIRS | 13,556,498.45 | 13,541,298.45 | 15,200.00 |
| 12400400200 | HISBAH COMMISSION | 140,557,006.56 | 140,493,886.56 | 63,120.00 |
| 12400700100 | FIRE SERVICE | 192,000,000.00 | 182,983,860.39 | 9,016,139.61 |
| | **TOTAL** | **346,113,505.01** | **337,019,045.40** | **9,094,459.61** |
| **12500000000** | **OFFICE OF THE HEAD OF SERVICE** | | | |
| 12500100100 | ADMINISTRATIVE DEPARTMENT | 800,016,955.55 | 684,405,985.20 | 115,610,970.35 |
| 12500500100 | ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT | 340,000,000.00 | 332,102,081.23 | 7,897,918.77 |
| | **TOTAL** | **1,140,016,955.55** | **1,016,508,066.43** | **123,508,889.12** |
| **14000000000** | **AUDITOR GENERAL** | | | |
| 14000100100 | OFFICE OF THE AUDITOR GENERAL (STATE) | 75,000,000.00 | 63,986,738.48 | 11,013,261.52 |
| 14000100200 | OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS | 62,350,000.00 | 57,135,719.13 | 5,214,280.87 |
| | **TOTAL** | **137,350,000.00** | **121,122,457.61** | **16,227,542.39** |
| **14500000000** | **PUBLIC COMPLAINTS COMMISSION** | | | |
| 14500100100 | PUBLIC COMPLAINTS COMMISSION | 5,200,000.00 | 4,730,898.33 | 469,101.67 |
| | **TOTAL** | **5,200,000.00** | **4,730,898.33** | **469,101.67** |
| **14700000000** | **CIVIL SERVICE COMMISSION** | | | |
| 14700100100 | CIVIL SERVICE COMMISSION | 17,000,000.00 | 12,925,136.05 | 4,074,863.95 |
| | **TOTAL** | **17,000,000.00** | **12,925,136.05** | **4,074,863.95** |
| **14800000000** | **INDEPENDENT ELECTORAL COMMISSION** | | | |
| 14800100100 | STATE INDEPENDENT ELECTORAL COMMISSION | 23,400,000.00 | 22,905,088.90 | 494,911.10 |
| 14800100200 | DIRECTORATE FOR ELECTION MATTERS | 2,500,000.00 | 2,375,420.89 | 124,579.11 |
| | **TOTAL** | **25,900,000.00** | **25,280,509.79** | **619,490.21** |
| **14900000000** | **LOCAL GOVERNMENT SERVICE COMMISSION** | | | |
| 14900100100 | LOCAL GOVERNMENT SERVICE COMMISSION | 4,300,000.00 | 4,090,013.97 | 209,986.03 |
| 14900100200 | LOCAL GOVERNMENT PENSION COMMISSION | 7,100,000.00 | | 7,100,000.00 |

| | | | | |
|---|---|---|---|---|
| | **TOTAL** | **11,400,000.00** | **4,090,013.97** | **7,309,986.03** |
| **16100000000** | **OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT** | | | |
| 16100100100 | OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT | 4,235,858,418.57 | 4,235,745,788.57 | 112,630.00 |
| 16102100100 | LIAISON OFFICE KADUNA | 5,800,000.00 | 5,196,882.49 | 603,117.51 |
| 16103800100 | HAJJ COMMISSION | 5,000,000.00 | 1,645,018.34 | 3,354,981.66 |
| 16105200100 | DIRECTORATE OF POVERTY ALLEVIATION AGENCY | 2,200,000.00 | 1,946,490.08 | 253,509.92 |
| 16105200200 | DIRECTORATE OF GOVERNMENT PROJECTS MONITORING | 20,000,000.00 | 19,141,505.03 | 858,494.97 |
| 16105200300 | DIRECTORATE OF PROTOCOL | 16,992,009.40 | 16,992,009.40 | - |
| | **TOTAL** | **4,285,850,427.97** | **4,280,667,693.91** | **5,182,734.06** |
| **16700000000** | **MINISTRY FOR SPECIAL DUTIES** | | | |
| 16700100100 | MINISTRY FOR SPECIAL DUTIES | 2,000,000.00 | 1,730,341.44 | 269,658.56 |
| | **TOTAL** | **2,000,000.00** | **1,730,341.44** | **269,658.56** |
| **16800000000** | **MINISTRY FOR RELIGIOUS AFFAIRS** | | | |
| 16800100100 | MINISTRY FOR RELIGIOUS AFFAIRS | 33,320,650.27 | 33,247,175.27 | 73,475.00 |
| 16800300100 | AGENCY FOR QURANIC MEMORIZATION &TAJWEED | 84,000,000.00 | 80,958,786.99 | 3,041,213.01 |
| 16800400100 | PREACHING & EST. OF JUMUAT MOSQUESCOMMISSION | 880,000,000.00 | 814,972,238.52 | 65,027,761.48 |
| 16800500100 | SHARIA RESEARCH AND DEVELOPMENTCOMMISSION | 6,000,000.00 | 5,874,719.96 | 125,280.04 |
| 16800600100 | DIRECTORATE OF QUR'ANIC SCHOOLSDEVELOPMENT & ISLAMIC OI | 4,000,000.00 | 3,305,129.72 | 694,870.28 |
| | **TOTAL** | **1,007,320,650.27** | **938,358,050.46** | **68,962,599.81** |
| | **SUB TOTAL** | **7,796,151,401.52** | **7,307,374,600.63** | **488,776,800.89** |

| | | | | |
|---|---|---|---|---|
| **20000000000** | **ECONOMIC SECTOR** | - | | |
| **21500000000** | **MINISRY OF AGRICULTURE AND NATURAL RESOURCES** | - | | |
| 21500100100 | MINISTRY OF AGRICULTURE & NATURAL RESOURCES | 102,000,000.00 | 99,220,344.38 | 2,779,655.62 |
| 21500100200 | DIRECTORATE OF ANIMAL HEALTH & LIVESTOCK HUSBANDRY | 480,000,000.00 | 424,240,340.72 | 55,759,659.28 |
| 21500100300 | DIRECTORATE COMMODITY, MARKETING & DISTRIBUTION | 24,000,000.00 | 23,188,124.06 | 811,875.94 |
| 21511000100 | ZAMFARA AGRICULTURAL SUPPLY COMPANY | 41,597,258.62 | 41,537,640.62 | 59,618.00 |
| 21510200100 | ZAMFARA AGRICULTURAL DEVELOPMENT PROJECT | 125,000,000.00 | 114,996,180.31 | 10,003,819.69 |
| 21510200300 | STATE FADAMA III PROJECT | - | - | - |
| 21510200400 | FERTILIZER COMPANY | 8,418,396.52 | 8,380,718.52 | 37,678.00 |
| 21510200500 | FARMERS APPEX | - | - | - |
| 21510200800 | ZAMFARA COMPREHENSIVE AGRICULTURAL REVOLUTION PROGR/ | 180,000,000.00 | 171,001,106.99 | 8,998,893.01 |
| 21502100100 | COLLEGE OF AGRICULTURE, BAKURA | 298,669,861.78 | 298,636,376.78 | 33,485.00 |
| | **TOTAL** | **1,259,685,516.92** | **1,181,200,832.38** | **78,484,684.54** |
| **22000000000** | **MINISRY OF FINANCE** | | | |
| 22000100100 | MINISTRY OF FINANCE | 580,000,000.00 | 517,846,686.76 | 62,153,313.24 |
| 22000800100 | INTERNAL REVENUE SERVICE | 128,093,340.18 | 127,933,909.18 | 159,431.00 |
| | **TOTAL** | **708,093,340.18** | **645,780,595.94** | **62,312,744.24** |
| **22200000000** | **MINISTRY OF COMMERCE, INDUSTRY AND TOURISM** | - | | |
| 22200100100 | MINISTRY OF COMMERCE, INDUSTRY AND TOURISM | 32,000,000.00 | 29,581,587.05 | 2,418,412.95 |
| 22201800100 | INVESTMENT AND PROPERTY DEVELOPMENT COMPANY | 4,000,000.00 | 3,898,414.57 | 101,585.43 |
| 22201800200 | DIRECTORATE OF INVESTMENT AND BUSINESS DEVELOPMENT | - | - | - |
| 22201800300 | HOTELS MANAGEMENT BOARD | 4,000,000.00 | 3,480,594.56 | 519,405.44 |
| 22205300100 | GUSAU CENTRAL MARKET | 33,000,000.00 | 32,881,642.10 | 118,357.90 |
| | **TOTAL** | **73,000,000.00** | **69,842,238.28** | **3,157,761.72** |
| **23400000000** | **MINISTRY OF WORKS & TRANSPORT** | - | | |
| 23400100100 | MINISTRY OF WORKS | 144,000,000.00 | 128,998,293.54 | 15,001,706.46 |
| | TRANSPORT AUTHORITY | 9,090,771.06 | 9,061,461.06 | 29,310.00 |
| 23400100300 | WORKS SCHOOL | - | - | - |
| 23400400100 | ZAMFARA ROADS MAINTENANCE AGENCY | 2,000,000.00 | 1,442,384.87 | 557,615.13 |
| 23400400300 | ZAMFARA ROAD AND TRANSPORT CONTROL AGENCY (ZAROTA) | 30,000,000.00 | | 30,000,000.00 |
| | **TOTAL** | **185,090,771.06** | **139,502,139.47** | **45,588,631.59** |
| **23600000000** | **MINISTRY OF CULTURE AND TOURISM** | - | | |
| 23600300100 | MINISTRY OF ARTS AND CULTURE | 16,000,000.00 | - | 16,000,000.00 |
| 23600400100 | HISTORY BUREAU | 3,900,000.00 | 3,017,594.63 | 882,405.37 |
| 23605200200 | COUNCIL FOR ARTS AND CULTURE | 15,279,035.94 | 15,252,120.94 | 26,915.00 |
| | **TOTAL** | **34,900,000.00** | **18,269,715.57** | **34,900,000.00** |

| | | | | |
|---|---|---|---|---|
| **23700000000** | **MINISTRY OF TOURISM AND HOTELS MANAGEMENT** | | | |
| 23700100100 | MINISTRY OF TOURISM AND HOTELS MANAGEMENT | 13,500,000.00 | | 13,500,000.00 |
| 23700100200 | GUSAU AMUSEMENT PARK | 8,200,000.00 | 7,914,850.43 | 285,149.57 |
| | **TOTAL** | **21,700,000.00** | **7,914,850.43** | **13,785,149.57** |
| **23800000000** | **MINISTRY OF BUDGET & ECO. PLANNING** | | | |
| 23800100100 | MINISTRY OF BUDGET & ECO. PLANNING | 191,248,839.11 | 191,197,815.11 | 51,024.00 |
| 23800100200 | SUSTAINABLE DEVELOPMENT GOALS | 15,000,000.00 | - | 15,000,000.00 |
| 23800100900 | ZAKKAT AND ENDOWMENT BOARD | 16,000,000.00 | 15,131,839.48 | 868,160.52 |
| 23800400100 | STATE BUREAU OF STATISTICS | 30,004,585.75 | 29,972,746.75 | 31,839.00 |
| | **TOTAL** | **252,253,424.86** | **236,302,401.34** | **15,951,023.52** |
| **25200000000** | **MINISTRY OF WATER RESOURCES** | | | |
| 25200100100 | MINISTRY OF WATER RESOURCES | 43,388,989.83 | 43,332,035.83 | 56,954.00 |
| 25200100200 | DIRECTORATE OF RURAL WATER SUPPLY | 12,000,000.00 | 10,769,543.52 | 1,230,456 |
| 25210200100 | ZAMFARA STATE WATER BOARD | 125,600,000.00 | 89,521,031.94 | 36,078,968.06 |
| 25210300100 | RURAL WATER SANITATION (RUWATSAN) PROJECT | 4,000,000.00 | 3,894,969.27 | 105,030.73 |
| | **TOTAL** | **184,988,989.83** | **147,517,580.56** | **37,471,409.27** |
| **25300000000** | **HOUSING AND URBAN DEVELOPMENT** | | | |
| 25300100100 | DIRECTORATE OF HOUSING & TOWN PLANNING | 19,500,000.00 | 19,189,336.63 | 310,663.37 |
| 25301000100 | STATE HOUSING CORPORATION | 2,600,000.00 | 2,329,986.62 | 270,013.38 |
| 25305600100 | ZAMFARA URBAN & REGIONAL PLANNING BOARD | 30,000,000.00 | 26,404,811.87 | 3,595,188.13 |
| | **TOTAL** | **52,100,000.00** | **47,924,135.12** | **4,175,864.88** |
| **26000000000** | **LANDS AND SURVEY** | - | | |
| 26000100100 | DIRECTORATE OF LANDS AND SURVEY | 30,000,000.00 | 28,202,575.79 | 1,797,424.21 |
| 26000100300 | ZAMFARA GEOGRAPHICAL INFORMATION SYSTEM | - | - | - |
| | **TOTAL** | **30,000,000.00** | **28,202,575.79** | **1,797,424.21** |
| **26300000000** | **RURAL DEVELOPMENT** | - | | |
| 26300100100 | MINISTRY FOR RURAL DEVELOPMENT | 25,000,000.00 | 24,249,953.41 | 750,046.59 |
| 26300100200 | DIRECTORATE OF RURAL ELECTRIFICATION | 32,000,000.00 | | 32,000,000.00 |
| | **TOTAL** | **57,000,000.00** | **24,249,953.41** | **32,750,046.59** |
| | **SUB TOTAL** | **2,858,812,042.85** | **2,546,707,018.29** | **330,374,740.13** |

| | | | | |
|---|---|---|---|---|
| **50000000000** | **Social Sector** | | | |
| **51300000000** | **YOUTH DEVELOPMENT** | | | |
| 51305100100 | MINSTRY OF YOUTH EMPOWERMENT | 59,305,735.67 | 59,272,376.67 | 33,359.00 |
| 53905300100 | DIRECTORATE OF SPORTS | 95,000,000.00 | 83,664,420.89 | 11,335,579.11 |
| | **TOTAL** | **154,305,735.67** | **142,936,797.56** | **11,368,938.11** |
| **51400000000** | **WOMEN AFFAIRS** | | | |
| 51400100100 | MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL WELFARE | 51,253,827.22 | 51,208,506.22 | 45,321.00 |
| | **TOTAL** | **51,253,827.22** | **51,208,506.22** | **45,321.00** |
| **51700000000** | **EDUCATION** | | | |
| 51700100100 | MINISTRY OF EDUCATION | 313,779,558.44 | 313,740,648.44 | 38,910.00 |
| 51700100200 | FEMALE EDUCUCATION BOARD | 1,100,000,000.00 | 1,088,625,819.83 | 11,374,180.17 |
| 51700100300 | ARABIC AND ISLAMIC EDUCATION BOARD | 655,698,410.73 | 655,636,270.73 | 62,140.00 |
| 51700100400 | SECONDARY SCHOOLS FEEDING COMMISSION | 358,379,870.34 | 358,316,651.34 | 63,219.00 |
| 51700300100 | ZAMFARA STATE UNIVERSAL BASIC EDUCATION BOARD | 217,000,000.00 | 100,817,487.69 | 116,182,512.31 |
| | FTS UBE | 991,200,466.26 | 991,113,232.26 | 87,234.00 |
| 51700800100 | STATE LIBRARY BOARD | 6,750,000.00 | 5,906,721.53 | 843,278.47 |
| 51701000100 | AGENCY FOR MASS EDUCATION BOARD | 130,000,000.00 | 127,985,117.93 | 2,014,882.07 |
| 51701100100 | AGENCY FOR NOMADIC EDUCATION | 52,091,591.91 | 52,040,378.91 | 51,213.00 |
| 51705400100 | TEACHERS SERVICE BOARD | 1,750,000,000.00 | 1,672,163,196.32 | 77,836,803.68 |
| | **TOTAL** | **5,574,899,897.68** | **5,366,345,524.98** | **208,554,372.70** |
| **52100000000** | **HEALTH** | | | |
| 52100100100 | MINISTRY OF HEALTH | 263,852,304.06 | 263,723,139.06 | 129,165.00 |
| 52100200100 | STATE CONTRIBUTORY HEALTH INSURANCE SCHEME | - | - | - |
| 52100300100 | STATE PRIMARY HEALTH CARE BOARD | 148,619,107.60 | 148,529,630.60 | 89,477.00 |
| 52110200100 | HOSPITALS SERVICE MANAGEMENT BOARD | 3,100,000,000.00 | 3,041,788,477.32 | 58,211,522.68 |
| 52110200200 | KING FAHAD WOMEN & CHILDREN HOSPITAL | 80,000,000.00 | 78,686,094.86 | 1,313,905.14 |
| 52110200400 | YARIMAN BAKURA SPECIALIST HOSPITAL | 839,000,000.00 | 735,151,983.79 | 103,848,016.21 |
| 52110400100 | SCHOOL OF NURSING & MIDWIFERY | 290,000,000.00 | 248,366,452.28 | 41,633,547.72 |
| 52110600100 | COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, TSAFE | 262,000,000.00 | 248,920,916.50 | 13,079,083.50 |
| 52111300100 | ZAMFARA STATE DRUGS & MEDICALBONSUMABLES MANAGEMENT | 42,500,000.00 | 41,640,042.11 | 859,957.89 |
| | **TOTAL** | **5,025,971,411.66** | **4,806,806,736.52** | **219,164,675.14** |
| **53500000000** | **ENVIRONMENT** | | | |
| 53500100100 | MINISTRY OF ENVIRONMENT | 50,000,000.00 | 47,936,978.71 | 2,063,021.29 |
| 53505500100 | ZAMFARA ENVIRONMENTAL SANITATION AGENCY | 361,000,000.00 | 348,788,297.98 | 12,211,702.02 |
| | **TOTAL** | **411,000,000.00** | **396,725,276.69** | **14,274,723.31** |
| **55100000000** | **LOCAL GOVERNMENT AND CHIEFTAINCY** | | | |
| 55100100100 | MIN. FOR LOCAL GOVERNMENT & COMMUNITY DEVELOPMENT | 102,652,013.54 | 102,549,795.54 | 102,218.00 |
| 55100200100 | DIRECTORATE OF CHIEFTAINCY AFFAIRS | 52,000,000.00 | 3,391,365.02 | 48,608,634.98 |
| | **TOTAL** | **154,652,013.54** | **105,941,160.56** | **48,710,852.98** |

| | | | | |
|---|---|---|---|---|
| **56300000000** | **MINISTRY OF SCIENCE & TECH.EDUCATION** | | | |
| 56300100100 | MINISTRY OF SCIENCE & TECH. EDUCATION | 59,603,978.92 | 59,532,126.92 | 71,852.00 |
| 56300200100 | SCIENCE AND TECHNICAL TEACHERS BOARD | 428,712,848.62 | 428,702,532.62 | 10,316.00 |
| | **TOTAL** | **488,316,827.54** | **488,234,659.54** | **82,168.00** |
| **56400000000** | **MINISTRY OF HIGHER EDUCATION** | | | |
| 56400100100 | MINISTRY OF HIGHER EDUCATION | 15,000,000.00 | 11,299,357.22 | 3,700,642.78 |
| 56400200100 | ABDU GUSAU POLYTECHNIC TALATA MAFARA | 611,000,000.00 | 590,639,972.27 | 20,360,027.73 |
| 56400300100 | ZAMFARA COLLEGE OF ARTS & SCIENCE | 390,500,000.00 | 377,082,116.41 | 13,417,883.59 |
| 56400400100 | ZAMFARA STATE UNIVERSITY | 104,656,149.93 | 104,518,698.93 | 137,451.00 |
| 56400500100 | STATE SCHOLARSHIP BOARD | 8,000,000.00 | 6,762,549.66 | 1,237,450.34 |
| 56400600100 | COLLEGE OF EDUCATION, MARU | 510,000,000.00 | 493,460,607.05 | 16,539,392.95 |
| | **TOTAL** | **1,639,156,149.93** | **1,583,763,301.54** | **55,392,848.39** |
| **56900000000** | **MINISTRY OF SOCIAL WELFARE AND COMMUNITY DEVELOPMENT** | | | |
| 56900100100 | MINISTRY OF SOCIAL WELFARE AND COMMUNITY DEVELOPMENT | 66,500,000.00 | 60,767,104.30 | 5,732,895.70 |
| | **TOTAL** | **66,500,000.00** | **60,767,104.30** | **5,732,895.70** |
| **57000000000** | **MINISTRY OF FORESTRY AND LIVESTOCK DEVELOPMENT** | | | |
| 57000100200 | FORESTRY II PROJECT | 19,000,000.00 | 18,832,613.14 | 167,386.86 |
| 57000100300 | SECOND LIVE STOCK DEVELOPMENT AGENCY. | 12,000,000.00 | 9,448,097.78 | 2,551,902.22 |
| 57000100500 | DIRECTORATE OF AFFORESTATION | 52,231,180.63 | 52,167,709.63 | 63,471.00 |
| | **TOTAL** | **83,231,180.63** | **80,448,420.55** | **2,782,760.08** |
| | **SUB TOTAL** | **13,649,287,043.87** | **13,083,177,488.46** | **566,109,555.41** |
| | | - | - | - |

| NOTE 4B - CONSOLIDATED REVENUE FUND (AG'S OFFICE) | | ACTUAL 2022 | VARIANCE |
|---|---|---|---|
| OFFICE OF THE ACCOUNTANT GENERAL OFFICE | | - | - |
| Judiciary Service Commission | - | 22,237,944.00 | - |
| State Auditor General | - | 7,599,528.00 | - |
| Local Government Auditor General | - | 4,433,058.00 | - |
| Civil Service Commission | - | 27,568,716.00 | - |
| Local Government Service Commission | - | 34,800,000.00 | - |
| State Independent Electoral Commission | - | 21,618,972.00 | - |
| Assembly Services Commission | - | 9,015,810.00 | - |
| Law Reform Commission | - | 14,800,000.00 | - |
| **TOTAL:** | **2,500,000,000.00** | **142,074,028.00** | **2,357,925,972** |
| **GRAND TOTAL** | **28,106,898,611.85** | **24,149,336,246.68** | **3,975,832,080.74** |

**NOTE 5 - SOCIAL BENEFIT**

| ..... | 2022 FINAL BUDGET | ACTUAL 2022 | VARIANCE |
|---|---|---|---|
| Gratuity Paid | - | 66,475,110.19 | - |
| Death Benefits Paid | - | 28,289,644.86 | - |
| Contract Gratuity Paid | - | 1,329,605.69 | - |
| **TOTAL GRATUITY** | **800,000,000.00** | **96,094,360.74** | **703,905,639.26** |
| Pension | - | 2,226,626,668.17 | - |
| Other Pension Services | - | - | - |
| **TOTAL PENSION** | **2,600,000,000.00** | **2,226,626,668.17** | **373,373,331.83** |
| SUB TOTAL SOCIAL BENEFIT | 3,400,000,000.00 | 2,322,721,028.91 | 1,077,278,971.09 |

**NOTE 5 OVERHEAD**

| CODE | ADMINISTRATIVE SECTOR | 2022 FINAL BUDGET | AMOUNT | VARIANCE |
|---|---|---|---|---|
| **11100000000** | **GOVERNMENT HOUSE** | | | |
| 11100100100 | GOVERNMENT HOUSE | 3,019,284,362.39 | 3,018,755,346.39 | 529,016.00 |
| 11100100200 | DEPUTY GOVERNORS OFFICE | 730,328,353.81 | 729,903,067.81 | 425,286.00 |
| 11100100400 | OFFICE OF THE EXECUTIVE GOVERNOR | 8,253,959,137.06 | 8,252,996,613.06 | 962,524.00 |
| 11100100500 | PRIVATE PERSONNEL SECRETARY OFFICE | 121,050,000.00 | 48,985,276.00 | 72,064,724.00 |
| 11100200100 | DIRECTORATE OF POLITICAL & INTER PARTYRELATIONS | 184,444,145.00 | 183,648,000.00 | 796,145.00 |
| 11100200200 | DIRECTORATE FOR INTER COMMUNITYRELATIONS | 20,965,000.00 | 6,256,000.00 | 14,709,000.00 |
| 11100200300 | DIRECTORATE FOR NON GOVERNMENTALORGANISATIONS | 9,107,000.00 | 1,000,000.00 | 8,107,000.00 |
| 11100200400 | DIRECTORATE OF SPECIAL ASSIGNMENT | 400,000.00 | | 400,000.00 |
| 11100900100 | ZAMFARA STATE ANTI CORRUPTIONCOMMISSION | 25,715,000.00 | 1,304,501.65 | 24,410,498.35 |
| 11101000100 | BUREAU FOR PUBLIC PROCUREMENT | 105,850,000.00 | 7,865,269.66 | 97,984,730.34 |
| 11101000200 | DIRECTORATE OF QUOTA SYSTEM | 49,400,000.00 | 34,695,228.76 | 14,704,771.24 |
| 11101700100 | CABINET AFFAIRS & GENERAL SERVICES | 561,052,545.00 | 560,736,060.00 | 316,485.00 |
| 11103300100 | ZAMFARA STATE ACTION COMMITTEE ON AIDS | 16,100,000.00 | 738,825.05 | 15,361,174.95 |
| 11103500100 | STATE PENSION COMMISSION | 178,706,992.20 | 178,485,360.20 | 221,632.00 |
| 11110500100 | OFFICE OF THE CHIEF OF STAFF | 87,350,000.00 | 22,163,233.50 | 65,186,766.50 |
| | **TOTAL** | **13,363,712,535.46** | **13,047,532,782.08** | **316,179,753.38** |
| **11200000000** | **STATE ASSEMBLY** | | | |
| 11200300100 | ZAMFARA STATE HOUSE OF ASSEMBLY | 807,921,824.42 | 807,054,382.42 | 867,442.00 |
| 11200400100 | HOUSE OF ASSEMBLY SERVICE COMMISSION | 217,100,000.00 | 210,355,071.50 | 6,744,928.50 |
| 11200500200 | STATE ASSEMBLY MATTERS | 6,147,560.00 | 6,021,218.00 | 126,342.00 |
| | **TOTAL** | **1,031,169,384.42** | **1,023,430,671.92** | **7,738,712.50** |
| **12300000000** | **MINISTRY OF INFORMATION** | | | |
| 12300100100 | MINISTRY OF INFORMATION | 18,716,591.00 | 18,117,750.00 | 598,841.00 |
| 12300100200 | DIRECTORATE OF PUBLIC ENLIGHTENMENT | 73,905,000.00 | 25,128,000.00 | 48,777,000.00 |
| 12300300100 | ZAMFARA RADIO | 5,075,000.00 | 759,883.00 | 4,315,117.00 |
| 12301000100 | CENSORSHIP BOARD | 39,300,000.00 | 29,728,225.94 | 9,571,774.06 |
| 12301300100 | GOVERNMENT PRINTING PRESS | 5,030,000.00 | 1,310,181.50 | 3,719,818.50 |
| 12301400100 | ZAMFARA INFORMATION TECHNOLOGYDEVELOPMENT AGENCY | 34,000,000.00 | 5,662,150.00 | 28,337,850.00 |
| 12305500100 | ZAMFARA STATE PRINTING & PUBLISHIING COMPANY (LEGACY) | 7,770,000.00 | 1,000,000.00 | 6,770,000.00 |
| | **TOTAL** | **183,796,591.00** | **81,706,190.44** | **102,090,400.56** |
| **12400000000** | **MINISTRY OF SECURITY AND HOMEAFFAIRS** | | | |
| 12400100100 | MINISTRY OF SECURITY AND HOME AFFAIRS | 2,908,627,796.28 | 2,907,665,286.28 | 962,510.00 |
| 12400400200 | HISBAH COMMISSION | 11,250,000.00 | 5,993,415.00 | 5,256,585.00 |
| 12400400300 | DIRECTORATE OF CONFLICT RESOLUTION | 6,060,000.00 | 740,050.00 | 5,319,950.00 |
| 12400400400 | DIRECTORATE OF SECURITY | 13,525,000.00 | | 13,525,000.00 |
| 12400400500 | AGENCY FOR BILATERAL AND MULTILATERALMATTERS | 117,975,000.00 | 117,887,301.00 | 87,699.00 |
| 12400700100 | FIRE SERVICE | 27,500,000.00 | 16,916,400.00 | 10,583,600.00 |
| | **TOTAL** | **3,084,937,796.28** | **3,049,202,452.28** | **35,735,344.00** |

| | | | | |
|---|---|---|---|---|
| **12500000000** | **HEAD OF SERVICE** | | | |
| 12500100100 | OFFICE OF THE HEAD OF SERVICE | 111,020,000.00 | 35,732,200.00 | 75,287,800.00 |
| 12500100200 | ADMINISTARTION DEPARTMENT | 8,350,000.00 | 950,199.82 | 7,399,800.18 |
| 12500500100 | ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT | 11,950,000.00 | 11,523,695.00 | 426,305.00 |
| 12500600100 | BUREAU FOR PUBLIC SERVICE REFORM | 15,370,000.00 | 760,000.00 | 14,610,000.00 |
| 12500700100 | DIRECTORATE OF LABOUR MATTERS | 20,080,000.00 | 945,144.00 | 19,134,856.00 |
| | **TOTAL** | **166,770,000.00** | **49,911,238.82** | **116,858,761.18** |
| **14000000000** | **AUDITOR GENERAL** | | | |
| 14000100100 | OFFICE OF THE AUDITOR GENERAL (STATE) | 52,825,000.00 | 41,377,058.10 | 11,447,941.90 |
| 14000100200 | OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS | 13,959,000.00 | 1,022,000.00 | 12,937,000.00 |
| | **TOTAL** | **66,784,000.00** | **42,399,058.10** | **24,384,941.90** |
| **14500000000** | **PUBLIC COMPLAINTS COMMISSION** | | | |
| 14500100100 | PUBLIC COMPLAINTS COMMISSION | 5,415,000.00 | 1,361,809.50 | 4,053,190.50 |
| | **TOTAL** | **5,415,000.00** | **1,361,809.50** | **4,053,190.50** |
| **14700000000** | **CIVIL SERVICE COMMISSION** | | | |
| 14700100100 | CIVIL SERVICE COMMISSION | 9,870,000.00 | 3,000,000.00 | 6,870,000.00 |
| | **TOTAL** | **9,870,000.00** | **3,000,000.00** | **6,870,000.00** |
| **14800000000** | **INDEPENDENT ELECTORAL COMMISSION** | | | |
| 14800100100 | STATE INDEPENDENT ELECTORAL COMMISSION | 73,538,005.50 | 73,106,105.50 | 431,900.00 |
| 14800100200 | DIRECTORATE FOR ELECTION MATTERS | 1,875,000.00 | 740,879.00 | 1,134,121.00 |
| | **TOTAL** | **75,413,005.50** | **73,846,984.50** | **1,566,021.00** |
| **14900000000** | **LOCAL GOVERNMENT SERVICE COMMISSION** | | | |
| 14900100100 | LOCAL GOVERNMENT SERVICE COMMISSION | 1,505,000.00 | 800,000.00 | 705,000.00 |
| 14900100200 | LOCAL GOVERNMENT PENSION COMMISSION | 7,850,000.00 | 1,441,706.15 | 6,408,293.85 |
| | **TOTAL** | **9,355,000.00** | **2,241,706.15** | **7,113,293.85** |
| **16100000000** | **OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT** | | | |
| 16100100100 | OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT | 2,973,052,334.00 | 2,971,595,524.00 | 1,456,810.00 |
| 16102100100 | LIASON OFFICE ABUJA | 109,025,000.00 | 73,649,783.76 | 35,375,216.24 |
| 16102100200 | LIASON OFFICE KADUNA | 7,445,000.00 | 743,571.11 | 6,701,428.89 |
| 16102100300 | LIASON OFFICE LAGOS | 3,025,000.00 | 700,000.00 | 2,325,000.00 |
| 16102100400 | ZAMFARA STATE COMPREHENSIVE DEVELOPMENT PROGRAMME | 4,750,000.00 | | 4,750,000.00 |
| 16102100500 | DIRECTORATE OF DOMESTICS AFFAIRS | 21,600,000.00 | 13,931,245.05 | 7,668,754.95 |
| 16103800100 | HAJJ COMMISSION | 74,550,710.18 | 74,011,059.18 | 539,651.00 |
| 16105200100 | DIRECTORATE OF POVERTY ALLEVIATION AGENCY | 2,287,500.00 | 1,533,965.37 | 753,534.63 |
| 16105200200 | DIRECTORATE OF GOVERNMENT PROJECTS MONITORING | 10,325,000.00 | 717,599.26 | 9,607,400.74 |
| 16105200300 | DIRECTORATE OF PROTOCOL | 720,552,968.00 | 719,969,712.00 | 583,256.00 |
| 16105200400 | DIRECTORATE OF PUBLIC PRIVATE PARTNERSHIP | 4,850,000.00 | 1,520,645.25 | 3,329,354.75 |
| 16105200500 | DIRECTORATE FOR INTERGOVERNMETAL RELATIONS | 13,500,000.00 | | 13,500,000.00 |
| | **TOTAL** | **3,944,963,512.18** | **3,858,373,104.98** | **86,590,407.20** |
| **16700000000** | **MINISTRY FOR SPECIAL DUTIES** | | | |
| 16700100100 | MINISTRY FOR SPECIAL DUTIES | 103,375,000.00 | 27,859,108.00 | 75,515,892.00 |
| | **TOTAL** | **103,375,000.00** | **27,859,108.00** | **75,515,892.00** |

| | | | | |
|---|---|---|---|---|
| **16800000000** | **MINISTRY FOR RELIGIOUS AFFAIRS** | | | |
| 16800100100 | MINISTRY FOR RELIGIOUS AFFAIRS | 170,975,000.00 | 156,932,500.00 | 14,042,500.00 |
| 16800200100 | ULAMAH CONSULTATIVE COUNCIL | 57,800,000.00 | 28,000,000.00 | 29,800,000.00 |
| 16800300100 | AGENCY FOR QURANIC MEMORIZATION & TAJWEED | 17,870,000.00 | 1,186,136.95 | 16,683,863.05 |
| 16800400100 | PREACHING & EST. OF JUMUAT MOSQUES COMMISSION | 9,625,000.00 | 2,151,325.00 | 7,473,675.00 |
| 16800500100 | SHARIA RESEARCH AND DEVELOPMENT COMMISSION | 16,050,000.00 | 4,854,881.74 | 11,195,118.26 |
| 16800600100 | DIRECTORATE OF QUR'ANIC SCHOOLS DEVELOPMENT & ISLAMIC | 32,625,000.00 | 7,578,500.00 | 25,046,500.00 |
| | **TOTAL** | **304,945,000.00** | **200,703,343.69** | **104,241,656.31** |
| | **SUB TOTAL** | **22,350,506,824.84** | **21,461,568,450.46** | **888,938,374.38** |

| | | | | |
|---|---|---|---|---|
| **20000000000** | **ECONOMIC SECTOR** | | | |
| 21500000000 | **MINISTRY OF AGRICULTURE AND NATURAL RESOURCES** | | | |
| 21500100100 | MINISTRY OF AGRICULTURE & NATURAL RESOURCES | 30,600,000.00 | 11,075,500.00 | 19,524,500.00 |
| 21500100200 | DIRECTORATE OF ANIMAL HEALTH | 10,878,098.13 | 10,878,098.13 | - |
| 21500100300 | DIRECTORATE COMMODITY, MARKETING & DISTRIBUTION | 5,275,000.00 | 920,078.00 | 4,354,922.00 |
| 21500100400 | DIRECTORATE OF RUGA SETTLEMENT | 23,975,000.00 | - | 23,975,000.00 |
| 21502100100 | COLLEGE OF AGRICULTURE, BAKURA | 10,200,000.00 | 1,305,021.50 | 8,894,978.50 |
| 21510200100 | ZAMFARA AGRICULTURAL DEVELOPMENT PROJECT | 5,549,213.52 | 5,375,431.52 | 173,782.00 |
| 21510200200 | ZAMFARA STATE IFAD – CAPS | 2,225,000.00 | 495,478.15 | 1,729,521.85 |
| 21510200300 | STATE FADAMA III PROJECT | 2,190,000.00 | 747,612.00 | 1,442,388.00 |
| 21510200400 | FERTILIZER COMPANY | - | | - |
| 21510200500 | FARMERS APPEX | 2,500,000.00 | 740,600.00 | 1,759,400.00 |
| 21510200600 | ZAMFARA ACCELERATED COTTON DEVELOPMENT AGENCY. | 1,980,000.00 | 956,216.05 | 1,023,783.95 |
| 21510200700 | TRACTOR HIRING AGENCY | 2,600,000.00 | 742,071.50 | 1,857,928.50 |
| 21510200800 | ZAMFARA COMPREHENSIVE AGRICULTURAL EVOLUTION PROGRAI | 16,845,000.00 | 5,015,000.00 | 11,830,000.00 |
| 21510700100 | DIRECTORATE OF BAKALORI WATER USERS SCHEME | 5,500,000.00 | 1,500,000.00 | 4,000,000.00 |
| 21511000100 | ZAMFARA AGRICULTURAL SUPPLY COMPANY | 6,380,000.00 | 2,000,000.00 | 4,380,000.00 |
| | **TOTAL** | **126,697,311.65** | **41,751,106.85** | **84,946,204.80** |
| **22000000000** | **MINISRY OF FINANCE** | | | |
| 22000100100 | MINISTRY OF FINANCE | 3,271,589,034.00 | 3,270,618,797.00 | 970,237.00 |
| 22000100200 | BOARD OF SURVEY | 12,650,000.00 | 8,000,000.00 | 4,650,000.00 |
| 22000200100 | DEBT MANAGEMENT OFFICE | 43,200,000.00 | 36,261,304.00 | 6,938,696.00 |
| 22000700100 | OFFICE OF THE ACCOUNTANT GENERAL | 391,000,400.00 | 390,248,000.00 | 752,400.00 |
| 22000700300 | PROJECT FINANCIAL MONITORING UNIT (PFMU) | 5,825,000.00 | 4,152,282.70 | 1,672,717.30 |
| 22000800100 | INTERNAL REVENUE SERVICE | 669,154,251.28 | 668,322,823.28 | 831,428.00 |
| | **TOTAL** | **4,393,418,685.28** | **4,377,603,206.98** | **15,815,478.30** |
| **22200000000** | **MINISTRY OF COMMERCE & INDUSTRY** | | | |
| 22200100100 | MINISTRY OF COMMERCE & INDUSTRY | 28,292,161.00 | 27,994,320.00 | 297,841.00 |
| 22200200100 | ZAMFARA STATE MARKET DEVELOPMENT AND MANAGEMENT AGEI | 7,027,000.00 | - | 7,027,000.00 |
| 22201800100 | INVESTMENT AND PROPERTY DEVELOPMENT COMPANY | 93,618,353.00 | 92,620,532.00 | 997,821.00 |
| 22201800200 | DIRECTORATE OF INVESTMENT AND BUSINESS DEVELOPMENT | 3,500,000.00 | 781,995.78 | 2,718,004.22 |
| 22201800300 | HOTELS MANAGEMENT BOARD | 10,950,000.00 | 2,143,000.00 | 8,807,000.00 |
| 22205300100 | GUSAU CENTRAL MARKET | 2,850,000.00 | 548,050.00 | 2,301,950.00 |
| | **TOTAL** | **146,297,514.00** | **124,087,897.78** | **22,149,616.22** |
| **23400000000** | **MINISTRY OF WORKS & TRANSPORT** | | | |
| 23400100100 | MINISTRY OF WORKS & TRANSPORT | 26,150,000.00 | 19,835,016.00 | 6,314,984.00 |
| 23400100300 | WORKS SCHOOL | 1,575,000.00 | 739,876.58 | 835,123.42 |
| 23400400100 | ZAMFARA ROADS MAINTENANCE AGENCY | 13,425,000.00 | 4,269,117.67 | 9,155,882.33 |
| 23400400300 | ZAMFARA ROAD AND TRANSPORT CONTROL AGENCY (ZAROTA) | 7,000,000.00 | | 7,000,000.00 |
| 23400400400 | VEHICLES INSPECTION OFFICE | 1,795,000.00 | 1,000,000.00 | 795,000.00 |
| | **TOTAL** | **49,945,000.00** | **25,844,010.25** | **24,100,989.75** |

| | | | | |
|---|---|---|---|---|
| **23600000000** | **MINISTRY OF ARTS AND CULTURE** | | | |
| 23600100100 | MINISTRY OF ARTS AND CULTURE | 8,450,000.00 | 2,000,000.00 | 6,450,000.00 |
| 23600100200 | HISTORY BUREAU | 3,785,000.00 | 600,000.00 | 3,185,000.00 |
| 23600200100 | COUNCIL FOR ARTS AND CULTURE | 17,019,755.09 | 16,381,583.09 | 638,172.00 |
| | **TOTAL** | **29,254,755.09** | **18,981,583.09** | **10,273,172.00** |
| **23700000000** | **MINISTRY OF TOURISM AND HOTELS MANAGEMENT** | | | |
| 23700100100 | MINISTRY OF TOURISM AND HOTELS MANAGEMENT | 2,670,692.00 | 2,523,400.00 | 147,292.00 |
| 23700100200 | GUSAU AMUSEMENT PARK | 2,925,000.00 | 742,924.98 | 2,182,075.02 |
| | **TOTAL** | **5,595,692.00** | **3,266,324.98** | **2,329,367.02** |
| **23800000000** | **MINISTRY OF BUDGET & ECO. PLANNING** | | | |
| 23800100100 | MINISTRY OF BUDGET & ECO. PLANNING | 73,517,578.00 | 72,905,000.00 | 612,578.00 |
| 23800100200 | SUSTAINABLE DEVELOPMENT GOALS | 37,453,154.78 | 36,671,875.78 | 781,279.00 |
| 23800100500 | DIRECTORATE OF HOME GROWN SCHOOL FEEDING AGENCY | 14,895,000.00 | 8,876,111.80 | 6,018,888.20 |
| 23800100900 | ZAKKAT AND ENDOWMENT BOARD | 640,945,747.20 | 640,235,126.20 | 710,621.00 |
| 23800101000 | DIRECTORATE OF STRATEGIC DEVELOPMENT | 4,225,000.00 | 760,100.00 | 3,464,900.00 |
| 23800400100 | STATE BUREAU OF STATISTICS | 3,669,120.00 | 3,390,000.00 | 279,120.00 |
| | **TOTAL** | **774,705,599.98** | **762,838,213.78** | **11,867,986.20** |
| **25200000000** | **MINISTRY OF WATER RESOURCES** | | | |
| 25200100100 | MINISTRY OF WATER RESOURCES | 179,553,850.00 | 178,312,000.00 | 1,241,850.00 |
| 25200100200 | DIRECTORATE OF RURAL WATER SUPPLY | 3,641,971.00 | 2,950,000.00 | 691,971.00 |
| 25210200100 | ZAMFARA STATE WATER BOARD | 298,281,971.00 | 296,740,000.00 | 1,541,971.00 |
| 25210300100 | RURAL WATER SANITATION (RUWATSAN) PROJECT | 5,185,000.00 | 3,693,971.98 | 1,491,028.02 |
| | **TOTAL** | **486,662,792.00** | **481,695,971.98** | **4,966,820.02** |
| **25300000000** | **MINISTRY OF HOUSING AND URBAN DEVELOPMENT** | | | |
| 25300100100 | MINISTRY OF HOUSING & URBAN DEV. | 42,998,682.00 | 42,507,312.00 | 491,370.00 |
| 25301000100 | STATE HOUSING CORPORATION | 4,320,000.00 | 363,000.00 | 3,957,000.00 |
| 25305600100 | ZAMFARA URBAN & REGIONAL PLANNING BOARD | 19,750,064.17 | 19,033,194.17 | 716,870.00 |
| | **TOTAL** | **67,068,746.17** | **61,903,506.17** | **5,165,240.00** |
| **26000000000** | **LANDS AND SURVEY** | | | |
| 26000100100 | DIRECTORATE OF LANDS AND SURVEY | 72,171,209.88 | 70,795,556.88 | 1,375,653.00 |
| 26000100300 | ZAMFARA GEOGRAPHICAL INFORMATION SYSTEM | 62,997,570.00 | 61,323,000.00 | 1,674,570.00 |
| | **TOTAL** | **135,168,779.88** | **132,118,556.88** | **3,050,223.00** |
| **26300000000** | **MINISTRY FOR RURAL DEVELOPMENT** | | | |
| 26300100100 | MINISTRY FOR RURAL DEVELOPMENT | 12,800,000.00 | 4,000,392.50 | 8,799,607.50 |
| 26300100200 | DIRECTORATE OF URBAN, RURAL ELECTRIFICATION AND TELECOM | 13,975,000.00 | 4,730,513.46 | 9,244,486.54 |
| | **TOTAL** | **25,775,000.00** | **8,730,905.96** | **18,044,094.04** |
| | **SUB TOTAL** | **6,241,529,876.05** | **6,038,821,284.70** | **202,708,591.35** |
| **30000000000** | **LAW AND JUSTICE SECTOR** | | | |
| **31800000000** | **JUDICIARY** | | | |
| 31800400100 | HIGH COURT OF JUSTICE | 91,108,779.00 | 89,987,962.00 | 1,120,817.00 |
| 31800600100 | SHARIA COURT OF APPEAL | 76,742,779.22 | 75,687,208.22 | 1,055,571.00 |
| 31801100100 | JUDICIARY SERVICE COMMISSION | 8,350,000.00 | 3,164,442.94 | 5,185,557.06 |
| | **TOTAL** | **176,201,558.22** | **168,839,613.16** | **7,361,945.06** |

| | | | | |
|---|---|---|---|---|
| **32600000000** | **MINISTRY OF JUSTICE** | | | |
| 32600100100 | MINISTRY OF JUSTICE | 621,753,834.05 | 619,971,244.05 | 1,782,590.00 |
| 32600100200 | DIRECTORATE OF LEGAL MATTERS | 11,400,000.00 | 4,800,259.50 | 6,599,740.50 |
| 32600200100 | LAW REFORM COMMISSION | 7,505,000.00 | 1,346,011.00 | 6,158,989.00 |
| | **TOTAL** | **640,658,834.05** | **626,117,514.55** | **14,541,319.50** |
| | **SUB TOTAL** | **816,860,392.27** | **794,957,127.71** | **21,903,264.56** |
| **50000000000** | **SOCIAL SECTOR** | | | |
| **51300000000** | **MINSTRY OF YOUTH EMPOWERMENT AND SPORT** | | | |
| 51300100100 | MINSTRY OF YOUTH EMPOWERMENT | 20,335,000.00 | 9,674,164.50 | 10,660,835.50 |
| 51300100200 | DIRECTORATE OF SPORTS | 55,560,039.28 | 55,138,699.28 | 421,340.00 |
| | **TOTAL** | **75,895,039.28** | **64,812,863.78** | **11,082,175.50** |
| **51400000000** | **MINISTRY OF WOMEN AND CHILDREN AFFAIRS** | | | |
| 51400100100 | MINISTRY OF WOMEN AND CHILDREN AFFAIRS | 122,211,026.24 | 120,536,676.24 | 1,674,350.00 |
| | **TOTAL** | **122,211,026.24** | **120,536,676.24** | **1,674,350.00** |
| **51700000000** | **MINISTRY OF EDUCATION** | | | |
| 51700100100 | MINISTRY OF EDUCATION | 369,088,090.29 | 367,375,125.29 | 1,712,965.00 |
| 51700100200 | FEMALE EDUCUCATION BOARD | 107,725,980.00 | 106,749,400.00 | 976,580.00 |
| 51700100300 | ARABIC AND ISLAMIC EDUCATION BOARD | 11,685,872.75 | 11,209,658.75 | 476,214.00 |
| 51700100400 | SECONDARY SCHOOLS FEEDING COMMISSION | 22,021,222.60 | 21,265,008.60 | 756,214.00 |
| 51700300100 | ZAMFARA STATE UNIVERSAL BASIC EDUCATION BOARD | - | | - |
| 51700800100 | STATE LIBRARY BOARD | 3,595,000.00 | 1,118,340.00 | 2,476,660.00 |
| 51700900100 | ZAMFARA STATE EXAMINATION BOARD | 209,033,366.50 | 207,828,586.50 | 1,204,780.00 |
| 51701000100 | AGENCY FOR MASS EDUCATION BOARD | 3,900,000.00 | 1,303,785.85 | 2,596,214.15 |
| 51701100100 | AGENCY FOR NOMADIC EDUCATION | 5,135,000.00 | 752,413.90 | 4,382,586.10 |
| 51705400100 | TEACHERS SERVICE BOARD | 7,425,000.00 | 1,301,519.86 | 6,123,480.14 |
| | **TOTAL** | **739,609,532.14** | **718,903,838.75** | **20,705,693.39** |
| **52100000000** | **MINISTRY OF HEALTH** | | | |
| 52100100100 | MINISTRY OF HEALTH | 63,230,896.52 | 63,059,696.52 | 171,200.00 |
| 52100200100 | STATE CONTRIBUTORY HEALTH INSURANCE SCHEME | 1,051,400.00 | 800,000.00 | 251,400.00 |
| 52100300100 | STATE PRIMARY HEALTH CARE BOARD | 1,049,585.58 | 933,785.58 | 115,800.00 |
| 52110200100 | HOSPITALS SERVICE MANAGEMENT BOARD | 76,631,310.00 | 75,383,000.00 | 1,248,310.00 |
| 52110200200 | KING FAHAD WOMEN & CHILDREN HOSPITAL | 4,798,660.00 | 4,424,800.00 | 373,860.00 |
| 52110200300 | ZAMFARA STATE TB & LEPROSY CONTROL CLINIC | 6,080,000.00 | - | 6,080,000.00 |
| 52110200400 | YARIMAN BAKURA SPECIALIST HOSPITAL | 407,526,240.00 | 405,773,310.00 | 1,752,930.00 |
| 52110200500 | VVF HOSPITAL | 4,815,000.00 | 1,250,000.00 | 3,565,000.00 |
| 52110200600 | PSYCHIATRIC HOSPITAL ANKA | 10,225,000.00 | 500,388.36 | 9,724,611.64 |
| 52110200700 | FARIDA GENERAL HOSPITAL GUSAU | 3,625,000.00 | 2,502,793.85 | 1,122,206.15 |
| 52110200800 | GENERAL HOSPITAL TALATA MAFARA | 3,500,000.00 | 1,249,500.00 | 2,250,500.00 |
| 52110200900 | GENERAL HOSPITAL GUMMI | 3,500,000.00 | 1,440,000.00 | 2,060,000.00 |
| 52110201000 | GENERAL HOSPITAL K/NAMODA | 3,500,000.00 | 1,250,000.00 | 2,250,000.00 |
| 52110201100 | GENERAL HOSPITAL ANKA | 3,500,000.00 | 1,500,000.00 | 2,000,000.00 |
| 52110201200 | GENERAL HOSPITAL TSAFE | 3,500,000.00 | 500,000.00 | 3,000,000.00 |

| | | | | |
|---|---|---|---|---|
| 52110201300 | GENERAL HOSPITAL BAKURA | 3,500,000.00 | 500,000.00 | 3,000,000.00 |
| 52110201400 | GENERAL HOSPITAL BUKKUYUM | 3,500,000.00 | 500,000.00 | 3,000,000.00 |
| 52110201500 | GENERAL HOSPITAL MARADUN | 3,500,000.00 | 500,000.00 | 3,000,000.00 |
| 52110201600 | GENERAL HOSPITAL SHIKAFI | 3,500,000.00 | 500,000.00 | 3,000,000.00 |
| 52110201700 | GENERAL HOSPITAL DANSAUDAU | 3,500,000.00 | 500,000.00 | 3,000,000.00 |
| 52110201800 | GENERAL HOSPITAL ZURMI | 3,500,000.00 | 500,000.00 | 3,000,000.00 |
| 52110201900 | GENERAL HOSPITAL BUNGUDU | 3,500,000.00 | 500,000.00 | 3,000,000.00 |
| 52110202000 | GENERAL HOSPITAL MADA | 3,500,000.00 | 500,000.00 | 3,000,000.00 |
| 52110202100 | GENERAL HOSPITAL B/MAGAJI | 3,500,000.00 | 500,000.00 | 3,000,000.00 |
| 52110202200 | GENERAL HOSPITAL KAGARA | 3,500,000.00 | 500,000.00 | 3,000,000.00 |
| 52110202300 | GENERAL HOSPITAL MARU | 3,500,000.00 | 450,000.00 | 3,050,000.00 |
| 52110202400 | GENERAL HOSPITAL MAGAMI | 3,500,000.00 | 500,000.00 | 3,000,000.00 |
| 52110202500 | GENERAL HOSPITAL MORIKI | 3,500,000.00 | 500,000.00 | 3,000,000.00 |
| 52110202600 | GENERAL HOSPITAL K/DAJI | 3,500,000.00 | 500,000.00 | 3,000,000.00 |
| 52110400100 | SCHOOL OF NURSING & MIDWIFERY | 27,552,070.00 | 25,909,000.00 | 1,643,070.00 |
| 52110600100 | COLLEGE OF HEALTH SCIENCE & TECHNOLOGY,ISAFE | 1,675,000.00 | 1,600,000.00 | 75,000.00 |
| 52111300100 | ZAMFARA STATE DRUGS & MEDICALCONSUMABLES MANAGEMENT | 1,291,300.00 | 1,210,000.00 | 81,300.00 |
| 52111400100 | DIRECTORATE OF DRUGS, NICOTICS & HUMANTRAFFICKING | 1,665,200.00 | 1,600,000.00 | 65,200.00 |
| | **TOTAL** | **677,716,662.10** | **597,836,274.31** | **79,880,387.79** |
| **53500000000** | **MINISTRY OF ENVIRONMENT** | | | |
| 53500100100 | MINISTRY OF ENVIRONMENT | 194,578,230.92 | 192,981,748.92 | 1,596,482.00 |
| 53505500100 | ZAMFARA ENVIRONMENTAL SANITATIONAGENCY | 23,770,000.00 | 22,985,000.00 | 785,000.00 |
| 53505500200 | DIRECTORATE OF SOLID MINERALS | - | - | - |
| | **TOTAL** | **218,348,230.92** | **215,966,748.92** | **2,381,482.00** |
| **54400000000** | **MINISTRY OF HUMANITARIAN AFFAIRS,DISASTER MGT & SOCIAL DEV** | | | |
| 54400100100 | MINISTRY OF HUMANITARIAN AFFAIRS,DISASTER MGT & SOCIAL DI | 17,510,329.00 | 17,000,000.00 | 510,329.00 |
| 54400200100 | DIRECTORATE OF SOCIAL INVESTMENT | 16,850,000.00 | 8,520,103.20 | 8,329,896.80 |
| 54400300100 | ZAMFARA STATE SOCIAL INTERVENTIONPROGRAM | - | | - |
| | **TOTAL** | **34,360,329.00** | **25,520,103.20** | **8,840,225.80** |
| **55100000000** | **MINISTRY FOR LOCAL GOVERNMENT ANDCHIEFTAINCY** | | | |
| 55100100100 | MINISTRY FOR LOCAL GOVERNMENT AFFAIRS | 9,140,000.00 | - | 9,140,000.00 |
| 55100200100 | DIRECTORATE OF CHIEFTAINCY AFFAIRS | 13,330,099.00 | 12,836,499.00 | 493,600.00 |
| | **TOTAL** | **22,470,099.00** | **12,836,499.00** | **9,633,600.00** |
| **56300000000** | **MINISTRY OF SCIENCE & TECH.EDUCATION** | | | |
| 56300100100 | MINISTRY OF SCIENCE & TECH. EDUCATION | 92,466,661.00 | 90,644,600.00 | 1,822,061.00 |
| 56300200100 | SCIENCE AND TECHNICAL TEACHERS BOARD | 7,815,000.00 | 1,881,177.94 | 5,933,822.06 |
| | **TOTAL** | **100,281,661.00** | **92,525,777.94** | **7,755,883.06** |

| | | | | |
|---|---|---|---|---|
| **56400000000** | **MINISTRY OF HIGHER EDUCATION** | | | |
| 56400100100 | MINISTRY OF HIGHER EDUCATION | 12,659,041.20 | 11,764,531.20 | 894,510.00 |
| 56400200100 | ABDU GUSAU POLYTECHNIC TALATA MAFARA | 6,945,100.00 | 6,000,000.00 | 945,100.00 |
| 56400300100 | ZAMFARA COLLEGE OF ARTS & SCIENCE | 1,862,870.00 | 1,400,000.00 | 462,870.00 |
| 56400400100 | ZAMFARA STATE UNIVERSITY | 54,100,848.75 | 52,467,248.75 | 1,633,600.00 |
| 56400500100 | STATE SCHOLARSHIP BOARD | 270,874,275.88 | 268,236,273.88 | 2,638,002.00 |
| 56400600100 | COLLEGE OF EDUCATION, MARU | 30,977,996.00 | 29,731,126.00 | 1,246,870.00 |
| | **TOTAL** | **377,420,131.83** | **369,599,179.83** | **7,820,952.00** |
| **56900000000** | **MINISTRY OF SOCIAL WELFARE AND COMMUNITY DEVELOPMENT** | | | |
| 56900100100 | MINISTRY OF SOCIAL WELFARE AND COMMUNITY DEVELOPMENT | 38,911,400.00 | 37,788,400.00 | 1,123,000.00 |
| | **TOTAL** | **38,911,400.00** | **37,788,400.00** | **1,123,000.00** |
| **57000000000** | **MINISTRY OF FORESTRY AND LIVESTOCK DEVELOPMENT** | | | |
| 57000100100 | MINISTRY OF FORESTRY AND LIVESTOCK DEVELOPMENT | 2,179,500.00 | 2,000,000.00 | 179,500.00 |
| 57000100200 | FORESTRY II PROJECT | 4,250,000.00 | 700,000.00 | 3,550,000.00 |
| 57000100300 | SECOND LIVE STOCK DEVELOPMENT AGENCY. | 4,610,000.00 | 1,400,000.00 | 3,210,000.00 |
| 57000100500 | DIRECTORATE OF AFFORESTATION | 6,750,000.00 | 1,028,100.00 | 5,721,900.00 |
| | **TOTAL** | **17,789,500.00** | **5,128,100.00** | **12,661,400.00** |
| **57100000000** | **MINISRTY OF WEALTH CREATION, EMPOWERMENT & EMPLOY** | | | |
| 57100100100 | MINISRTY OF WEALTH CREATION, EMPOWERMENT & EMPLOY | 1,117,050.00 | 997,050.00 | 120,000.00 |
| 57100100300 | SKILLS ACQUISITION TRAINING CENTER | 17,535,000.00 | 13,417,694.00 | 4,117,306.00 |
| | **TOTAL** | **18,652,050.00** | **14,414,744.00** | **4,237,306.00** |
| | **SUB TOTAL** | **2,443,665,661.51** | **2,275,869,205.97** | **167,796,455.54** |
| | **GRAND TOTAL** | **31,852,562,754.67** | **30,571,216,068.84** | **1,281,346,685.83** |

| NOTE 7 BANK CHARGES | BUDGETED 2022 | ACTUAL 2022 | VARIANCE |
|---|---|---|---|
| Zenith Bank Vat | - | 78,913,344.31 | (78,913,344.31) |
| Fedility Bank | - | 1,483.50 | (1,483.50) |
| Heritage Bank | - | - | - |
| UBA (FAAC) | - | 107,485.21 | (107,485.21) |
| First Bank | - | 1,579,716.81 | (1,579,716.81) |
| Zenith Bank AG | - | 1,410,321.54 | (1,410,321.54) |
| UBA Ecological | - | 54,902.07 | (54,902.07) |
| UBA Deduction | - | 668,367.14 | (668,367.14) |
| First Bank | - | 1,069,463.40 | (1,069,463.40) |
| Zenith Bank | - | 8,468,089.39 | (8,468,089.39) |
| **Total** | - | **92,273,173.37** | **(92,273,173.37)** |

| CODE | NOTE 8 CAPITAL EXPENDITURE | 2022 FINAL BUDGET | AMOUNT | VARIANCE |
|---|---|---|---|---|
| 10000000000 | ADMINISTRATIVE SECTOR | | | |
| 11100100100 | GOVERNMENT HOUSE | 5,565,833,161.46 | 5,564,303,890.46 | 1,529,271.00 |
| 11100100200 | DEPUTY GOVERNORS OFFICE | 100,000,000.00 | 68,525,019.11 | 31,474,980.89 |
| 11100900100 | ZAMFARA STATE ANTI CORRUPTION COMMISSION | 10,000,000.00 | - | 10,000,000.00 |
| | TOTAL | 5,675,833,161.46 | 5,632,828,909.57 | 43,004,251.89 |
| 11200000000 | STATE ASSEMBLY | | | |
| 11200300100 | ZAMFARA STATE HOUSE OF ASSEMBLY | 46,542,498.00 | 46,000,000.00 | 542,498.00 |
| 11200400100 | HOUSE OF ASSEMBLY SERVICE COMMISSION | 48,710,600.00 | 48,000,000.00 | 710,600.00 |
| | TOTAL | 95,253,098.00 | 94,000,000.00 | 1,253,098.00 |
| 12300000000 | MINISTRY OF INFORMATION | | | |
| 12300100100 | MINISTRY OF INFORMATION | 2,036,192,661.92 | 2,034,544,541.92 | 1,648,120.00 |
| 12300100200 | DIRECTORATE OF PUBLIC ENLIGHTENMENT | 35,000,000.00 | 33,450,000.00 | 1,550,000.00 |
| 12300300100 | ZAMFARA RADIO & TELEVISION SERVICES | 45,000,000.00 | - | 45,000,000.00 |
| 12301400100 | ZAMFARA INFORMATION TECHNOLOGYDEVELOPMENT AGENCY | 44,379,698.04 | - | 44,379,698.04 |
| 12301000100 | CENSORSHIP BOARD | - | - | - |
| 12301300100 | GOVERNMENT PRINTING PRESS | - | - | - |
| | TOTAL | 2,160,572,359.96 | 2,067,994,541.92 | 92,577,818.04 |
| 12400000000 | MINISTRY OF SECURITY AND HOME AFFAIRS | | | |
| 12400400100 | MINISTRY OF SECURITY AND HOME AFFAIRS | 273,818,833.31 | 271,833,333.31 | 1,985,500.00 |
| 12400400200 | HISBAH COMMISSION | 47,500,000.00 | - | 47,500,000.00 |
| 12400400200 | FIRE SERVICE | - | - | - |
| | TOTAL | 321,318,833.31 | 271,833,333.31 | 49,485,500.00 |
| 12500000000 | HEAD OF SERVICE | | | - |
| 12500100100 | OFFICE OF THE HEAD OF SERVICE | 57,500,000.00 | 8,684,000.00 | 48,816,000.00 |
| | TOTAL | 57,500,000.00 | 8,684,000.00 | 48,816,000.00 |
| 14700000000 | CIVIL SERVICE COMMISSION | | | |
| 14700100100 | CIVIL SERVICE COMMISSION | 45,000,000.00 | - | 45,000,000.00 |
| | TOTAL | 45,000,000.00 | - | 45,000,000.00 |
| 14800000000 | INDEPENDENT ELECTORAL COMMISSION | | | |
| 14800100100 | STATE INDEPENDENT ELECTORAL COMMISSION | 18,715,981.75 | 18,096,781.75 | 619,200.00 |
| | TOTAL | 18,715,981.75 | 18,096,781.75 | 619,200.00 |
| 14900000000 | LOCAL GOVERNMENT SERVICE COMMISSION | | | |
| 14900100100 | LOCAL GOVERNMENT SERVICE COMMISSION | - | - | |
| | TOTAL | - | - | |

| | | | | |
|---|---|---|---|---|
| **16100000000** | **OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT** | | | |
| 16100100100 | OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT | 398,514,505.00 | 398,506,400.00 | 8,105.00 |
| 16102100400 | ZAMFARA STATE COMPREHENSIVE DEVELOPMENT PROGRAMME | - | - | - |
| | **TOTAL** | **398,514,505.00** | **398,506,400.00** | 8,105.00 |
| **16800000000** | **MINISTRY FOR RELIGIOUS AFFAIRS** | | | - |
| 16800100100 | MINISTRY FOR RELIGIOUS AFFAIRS | 430,000,000.00 | 386,827,711.84 | 43,172,288.16 |
| 16800200100 | ULAMAH CONSULTATIVE COUNCIL | 5,000,000.00 | - | 5,000,000.00 |
| 16800300100 | AGENCY FOR QURANIC MEMORIZATION &TAJWEED | 10,000,000.00 | - | 10,000,000.00 |
| 16800400100 | PREACHING & EST. OF JUMUAT MOSQUES COMMISSION | 18,000,000.00 | - | 18,000,000.00 |
| 16800600100 | DIRECTORATE OF QUR'ANIC SCHOOLS DEVELOPMENT & ISLAMIC OI | 40,000,000.00 | - | 40,000,000.00 |
| 16800500100 | SHARIA RESEACRCH AND DEVELOPMENT COMMISSION | - | - | - |
| | **TOTAL** | **503,000,000.00** | **386,827,711.84** | **116,172,288.16** |
| | **SUB TOTAL** | **9,275,707,939.48** | **8,878,771,678.39** | **396,936,261.09** |
| **20000000000** | **ECONOMIC SECTOR** | | | |
| **21500000000** | **MINISRY OF AGRICULTURE AND NATURAL RESOURCES** | | | |
| 21500100100 | MINISTRY OF AGRICULTURE & NATURAL RESOURCES | 2,600,000,000.00 | 2,593,069,600.00 | 6,930,400.00 |
| 21500100300 | DIRECTORATE OF COMMODITY MARKETING AND DISTRIBUTION | - | - | |
| | **TOTAL** | **2,600,000,000.00** | **2,593,069,600.00** | **6,930,400.00** |
| **22000000000** | **MINISRY OF FINANCE** | | | - |
| 22000100100 | MINISTRY OF FINANCE | 5,000,000.00 | - | 5,000,000.00 |
| 22000800100 | INTERNAL REVENUE SERVICE | 65,000,000.00 | - | 65,000,000.00 |
| | **TOTAL** | **70,000,000.00** | - | **70,000,000.00** |
| **22200000000** | **MINISTRY OF COMMERCE, INDUSTRY AND TOURISM** | | | |
| 22200100100 | MINISTRY OF COMMERCE, INDUSTRY AND TOURISM | 862,159,820.35 | 859,465,820.35 | 2,694,000.00 |
| 22200100100 | ZAMFARA STATE MARKET DEVELOPMENT AND MANAGEMENT AGEI | - | - | |
| 22201800200 | DIRECTORATE OF INVESTMENT AND BUSINESS DEVELOPMENT | 500,000.00 | - | 500,000.00 |
| 22201800300 | INVESTMENT AND PROPERTY DEVELOPMENT COMPANY | - | - | - |
| 22200200100 | ZAMFARA STATE MARKET DEVELOPMENT AND MANAGEMENT AGEI | 60,000,000.00 | - | 60,000,000.00 |
| 222201800300 | HOTELS MANAGEMENT BOARD | 5,000,000.00 | - | 5,000,000.00 |
| | **TOTAL** | **927,659,820.35** | **859,465,820.35** | 68,194,000.00 |
| **23400000000** | **MINISTRY OF WORKS & TRANSPORT** | | | |
| 23400100100 | MINISTRY OF WORKS & TRANSPORT | 166,449,737.61 | 164,801,637.61 | 1,648,100.00 |
| 23400400400 | ZAMFARA ROADS MAINTENANCE AGENCY | - | - | |
| | **TOTAL** | **166,449,737.61** | **164,801,637.61** | **1,648,100.00** |
| **23500000000** | **MINISTRY OF ARTS AND CULTURE** | | | |
| 23500100100 | MINISTRY OF ARTS AND CULTURE | 30,000,000.00 | 12,000,000.00 | 18,000,000.00 |
| | **TOTAL** | **30,000,000.00** | **12,000,000.00** | **18,000,000.00** |
| **23700000000** | **MINISTRY OF TOURISM AND HOTELS MANAGEMENT** | | | |
| 23700100100 | MINISTRY OF TOURISM AND HOTELS MANAGEMENT | 150,000,000.00 | 145,202,123.31 | 4,797,876.69 |
| | **TOTAL** | **150,000,000.00** | **145,202,123.31** | **4,797,876.69** |

| | | | | |
|---|---|---|---|---|
| **23800000000** | **MINISTRY OF BUDGET & ECO. PLANNING** | | | |
| 23800100100 | MINISTRY OF BUDGET & ECO. PLANNING | 1,003,966,825.00 | 1,002,238,825.00 | 1,728,000.00 |
| 23800100900 | ZAKKAT AND ENDOWMENT BOARD | 75,000,000.00 | - | 75,000,000.00 |
| 23800101000 | DIRECTORATE OF STRATEGIC DEVELOPMENT | 30,000,000.00 | - | 30,000,000.00 |
| | **TOTAL** | **1,108,966,825.00** | **1,002,238,825.00** | 106,728,000.00 |
| **25200000000** | **MINISTRY OF WATER RESOURCES** | | | - |
| 25200100100 | MINISTRY OF WATER RESOURCES | - | - | - |
| 25200100200 | DIRECTORATE OF RURAL WATER SUPPLY | 10,000,000.00 | 4,816,623.75 | 5,183,376.25 |
| 25210200100 | ZAMFARA STATE WATER BOARD | - | - | - |
| 25210300100 | RURAL WATER SANITATION (RUWATSAN) PROJECT | 5,000,000.00 | 1,967,900.00 | 3,032,100.00 |
| | **TOTAL** | **15,000,000.00** | **6,784,523.75** | 8,215,476.25 |
| **25300000000** | **HOUSING AND URBAN DEVELOPMENT** | | | - |
| 25300100100 | MINISTRY OF HOUSING & TOWN PLANNING | 8,185,000,000.00 | 8,182,666,666.00 | 2,333,334.00 |
| 25305600100 | ZAMFARA URBAN & REGIONAL PLANNING BOARD | 54,378,500.00 | 54,365,000.00 | 13,500.00 |
| | **TOTAL** | **8,239,378,500.00** | **8,237,031,666.00** | **2,346,834.00** |
| **26000000000** | **LANDS AND SURVEY** | | | |
| 26000100100 | DIRECTORATE OF LANDS AND SURVEY | 145,000,000.00 | - | 145,000,000 |
| 26000100300 | ZAMFARA GEOGRAPHICAL INFORMATIONSYSTEM | 100,000,000.00 | - | 100,000,000 |
| | **TOTAL** | **245,000,000.00** | **-** | **245,000,000.00** |
| **26300000000** | **MINISTRY FOR RURAL DEVELOPMENT** | | | |
| 26300100200 | DIRECTORATE OF RURAL ELECTRIFICATION | 10,000,000.00 | 4,000,000.00 | 6,000,000.00 |
| 26300100100 | MINISTRY FOR RURAL DEVELOPMENT | 125,647,530.00 | 122,980,000.00 | 2,667,530.00 |
| | **TOTAL** | **10,000,000.00** | **126,980,000.00** | **6,000,000.00** |
| | **SUB TOTAL** | **13,562,454,882.96** | **13,147,574,196.02** | **537,860,686.94** |

| | | | | |
|---|---|---|---|---|
| **30000000000** | **LAW AND JUSTICE SECTOR** | | | |
| **31800000000** | **JUDICIARY** | | | |
| 31800400100 | HIGH COURT OF JUSTICE | 20,000,000.00 | - | 20,000,000.00 |
| 31800600100 | SHARIA COURT OF APPEAL | 80,000,000.00 | - | 80,000,000.00 |
| 31801100100 | JUDICIARY SERVICE COMMISSION | 15,000,000.00 | - | 15,000,000.00 |
| | **TOTAL** | **115,000,000.00** | - | **115,000,000.00** |
| **32600000000** | **MINISTRY OF JUSTICE** | | | |
| 32600100100 | MINISTRY OF JUSTICE | 45,000,000.00 | - | 45,000,000.00 |
| 32600100200 | DIRECTORATE OF LEGAL MATTERS | - | - | |
| | **TOTAL** | **45,000,000.00** | - | **45,000,000.00** |
| | **SUB TOTAL** | **160,000,000.00** | - | **160,000,000.00** |
| **50000000000** | **SOCIAL SECTOR** | | | |
| **51300000000** | **YOUTH DEVELOPMENT** | | | |
| 51305100100 | MINSTRY OF YOUTH EMPOWERMENT | 50,000,000.00 | 45,925,106.43 | 4,074,893.57 |
| 51300100200 | DIRECTORATE OF SPORTS | 137,058,895.00 | 136,701,795.00 | 357,100.00 |
| | **TOTAL** | **187,058,895.00** | **182,626,901.43** | **4,431,993.57** |
| **51400000000** | **WOMEN AFFAIRS** | | | |
| 51400100100 | MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL WELFARE | - | - | - |
| | **TOTAL** | - | - | - |
| **51700000000** | **MINISTRY OF EDUCATION** | | | |
| 51700100100 | MINISTRY OF EDUCATION | 1,371,061,500.00 | 1,370,519,000.00 | 542,500.00 |
| 51700100100 | UNIVERSAL BASIC EDUCATION BOARD | 5,112,782,525.52 | 5,112,354,905.52 | 427,620.00 |
| | **TOTAL** | **6,483,844,025.52** | **6,482,873,905.52** | **970,120.00** |
| **52100000000** | **MINISTRY OF HEALTH** | | | |
| 52100100100 | MINISTRY OF HEALTH | 1,504,669,116.96 | 1,503,782,871.96 | 886,245.00 |
| 52100300100 | STATE PRIMARY HEALTH CARE BOARD | 30,537,820.00 | 30,000,000.00 | 537,820.00 |
| | **TOTAL** | **1,535,206,936.96** | **1,533,782,871.96** | **1,424,065.00** |
| **53500000000** | **MINISTRY OF ENVIRONMENT** | | - | |
| 53500100100 | MINISTRY OF ENVIRONMENT | 90,000,000.00 | 63,752,130.00 | 26,247,870.00 |
| 53505500100 | ZAMFARA ENVIRONMENTAL SANITATION AGENCY | 15,537,100.00 | 12,285,000.00 | 3,252,100.00 |
| | **TOTAL** | **105,537,100.00** | **76,037,130.00** | **29,499,970.00** |
| **54400000000** | **MINISTRY OF HUMANITARIAN AFFAIRS,DISASTER MGT & SOCIAL DEV** | | | |
| 54400100100 | MINISTRY OF HUMANITARIAN AFFAIRS,DISASTER MGT & SOCIAL DI | 100,000,000.00 | 5,500,000.00 | 94,500,000.00 |
| 54400600100 | ZAKKAT AND ENDOWMENT BOARD | - | - | |
| | **TOTAL** | **100,000,000.00** | **5,500,000.00** | **94,500,000.00** |
| 55100100100 | MINISTRY FOR LOCAL GOVERNMENT AFFAIRS | 40,000,000.00 | - | 40,000,000.00 |
| | **TOTAL** | **40,000,000.00** | - | **40,000,000.00** |
| **55100000000** | **MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY** | | | |
| **56300000000** | **MINISTRY OF SCIENCE & TECH.EDUCATION** | | | |
| 56300100100 | MINISTRY OF SCIENCE & TECH. EDUCATION | 26,497,000.00 | 26,000,000.00 | 497,000.00 |
| | **TOTAL** | **26,497,000.00** | **26,000,000.00** | **497,000.00** |

| | | | | |
|---|---|---|---|---|
| **56400000000** | **MINISTRY OF HIGHER EDUCATION** | | | |
| 56400100100 | MINISTRY OF HIGHER EDUCATION | - | - | - |
| 56400600100 | COLLEGE OF EDUCATION MARU | 111,266,454.00 | 110,406,454.00 | 860,000.00 |
| 56400200100 | ABDU GUSAU POLYTECHNIC T/MAFARA | 324,000,000.00 | 320,780,086.00 | 3,219,914.00 |
| | **TOTAL** | **435,266,454.00** | **431,186,540.00** | **4,079,914.00** |
| **56900000000** | **MINISTRY OF SOCIAL WELFARE AND COMMUNITY DEVELOPMENT** | | | |
| 56900100100 | MINISTRY OF SOCIAL WELFARE AND COMMUNITY DEVELOPMENT | - | - | - |
| | **TOTAL** | - | - | - |
| **57000000000** | **MINISTRY OF FORESTRY AND LIVESTOCK DEVELOPMENT** | | | |
| 57000100100 | MINISTRY OF FORESTRY AND LIVESTOCK DEVELOPMENT | - | - | - |
| 57000100500 | DIRECTORATE OF AFFORESTATION | 50,000,000.00 | - | 50,000,000.00 |
| | **TOTAL** | **50,000,000.00** | - | **50,000,000.00** |
| **57100000000** | **MINISRTY OF WEALTH CREATION, EMPOWERMENT & EMPLOYMENT GENERATION** | | | |
| 57100100300 | SKILLS ACQUISITION TRAINING CENTER | 30,000,000.00 | 4,871,200.00 | 25,128,800.00 |
| | **TOTAL** | **30,000,000.00** | **4,871,200.00** | **25,128,800.00** |
| | **SUB TOTAL** | **8,993,410,411.48** | **8,742,878,548.91** | **250,531,862.57** |
| | **GRAND TOTAL** | **31,991,573,233.92** | **30,769,224,423.32** | **1,345,328,810.60** |

| NOTE 9 PROCEED FROM INTERNAL LOANS | BUDGETED | ACTUAL 2022 | VARIANCE |
|---|---|---|---|
| Zenith Bank Term Loan | - | 5,000,000,000.00 | (5,000,000,000.00) |
| Fidelity Bank (counter part) | - | - | - |
| Zenith Bank UBE (counter part) | - | 1,517,392,084.73 | (1,517,392,084.73) |
| UBA Contract Finance Facility | - | - | - |
| FBN Contract Finance | - | 1,079,327,586.20 | (1,079,327,586.20) |
| Budget Support II | - | - | - |
| UBA CACS Loan | - | 3,800,000,000.00 | (3,800,000,000.00) |
| UBA Term Loan | - | 8,185,000,000.00 | (8,185,000,000.00) |
| UBA NG Care | - | 1,000,000,000.00 | (1,000,000,000.00) |
| UBA 2BN Covid-19 | - | 2,000,000,000.00 | (2,000,000,000.00) |
| FGN Bridging Finance | - | 15,035,902,285.70 | (15,035,902,285.70) |
| 20BN Note Issuance First (Trench) | - | 4,535,000,000.00 | (4,535,000,000.00) |
| Family Homes Fund LTD | - | 5,000,000,000.00 | (5,000,000,000.00) |
| **Total** | 52,402,621,957.53 | **47,152,621,956.63** | (5,250,000,000.90) |

| NOTE 10 - PROCEED FROM AIDS AND GRAND | BUDGETED 2022 | ACTUAL 2022 | VARIANCE |
|---|---|---|---|
| College of Education Maru | - | 116,406,454.50 | - |
| Abdu Gusau Polytechnic | - | 396,780,086.00 | - |
| Universal Basic Education Commission (UBEC) | - | 1,241,180,268.26 | - |
| Fiscal Transfarency -SFTAS | - | 4,999,375,000.00 | - |
| Foreign Donor (UNICEF) | - | 29,150,180.00 | - |
| Foreign Donor (WOLD BANK) | - | 2,793,761,475.49 | - |
| NG Cares Programme | - | 900,000,000.00 | - |
| **TOTAL:** | **14,508,242,000.00** | **10,476,653,464.25** | **4,031,588,535.75** |

| NOTE 11 - LOANS REPAYMENT- EXTERNAL | BUDGETED 2022 | ACTUAL 2022 | VARIANCE |
|---|---|---|---|
| January | - | 48,419,095.79 | - |
| February | - | 48,419,095.79 | - |
| March | - | 32,112,054.54 | - |
| April | - | 32,112,054.54 | - |
| May | - | 32,112,054.54 | - |
| JUNE | - | 32,112,054.54 | - |
| JULY | - | 32,112,054.54 | - |
| AUGUST | - | 32,112,054.54 | - |
| SEPTEMBER | - | 32,112,054.54 | - |
| OCTOBER | - | 32,112,054.54 | - |
| NOVEMBER | - | 32,112,054.54 | - |
| DECEMBER | - | 69,758,749.38 | |
| TOTAL | 460,568,926.95 | 455,605,431.82 | (98,126,145.38) |

| NOTE 12 - LOANS REPAYMENT - BOND (PRINCIPAL) | BUDGETED | ACTUAL 2022 | VARIANCE |
|---|---|---|---|
| MAY | - | 805,435,084.54 | - |
| NOVEMBER | - | - | - |
| TOTAL | 805,435,084.54 | 805,435,084.54 | (805,435,084.54) |

| NOTE 12 - LOANS REPAYMENT- BOND (INTREST) | BUDGETED | ACTUAL 2022 | VARIANCE |
|---|---|---|---|
| MAY | - | 68,461,982.22 | |
| NOVEMBER | - | - | |
| TOTAL | 100,581,191.97 | 68,461,982.22 | 32,119,209.75 |

| NOTE 13 - LOANS REPAYMENT INTERNAL (PRINCIPAL) | BUDGETED | ACTUAL 2022 | VARIANCE |
|---|---|---|---|
| JANUARY | - | 2,235,431,116.60 | - |
| FEBRUARY | - | 2,317,192,557.82 | - |
| MARCH | - | 2,465,510,037.60 | - |
| APRIL | - | 2,926,449,483.20 | - |
| MAY | - | 2,810,529,340.38 | - |
| JUNE | - | 2,979,463,825.21 | - |
| JULY | - | 2,952,010,356.16 | - |
| AUGUST | - | 3,240,738,300.32 | - |
| SEPTEMBER | - | 3,597,659,991.66 | - |

| | | | |
|---|---|---|---|
| OCTOBER | - | 3,082,914,931.63 | - |
| NOVEMBER | - | 3,164,664,826.96 | - |
| DECEMBER | - | 3,110,958,258.79 | - |
| TOTAL | 34,995,698,758.24 | 34,883,523,026.33 | 112,175,731.90 |

| NOTE 13 - LOANS REPAYMENT INTERNAL (INTREST) | BUDGETED | ACTUAL 2022 | VARIANCE |
|---|---|---|---|
| JANUARY | - | 957,733,038.40 | - |
| FEBRUARY | - | 896,726,078.43 | - |
| MARCH | - | 866,339,913.94 | - |
| APRIL | - | 877,703,426.97 | - |
| MAY | - | 851,484,333.28 | - |
| JUNE | - | 833,124,892.85 | - |
| JULY | - | 791,391,295.53 | - |
| AUGUST | - | 818,006,545.89 | - |
| SEPTEMBER | - | 807,301,221.23 | - |
| OCTOBER | - | 786,735,921.96 | - |
| NOVEMBER | - | 713,013,770.23 | - |
| DECEMBER | - | 675,501,389.20 | - |
| TOTAL | 11,346,466,713.35 | 9,875,061,827.91 | 1,471,404,885.44 |

| Note 14 - TREASUARIES AND BANKS | ACTUAL 2022 | ACTUAL 2021 |
|---|---|---|
| Opening Balance | (1,091,603,764.33) | (875,196,082) |
| MDA'S | AMOUNT | |
| ZENITH BANK | | |
| MINISTRY OF EDUCATION | 159,817.91 | - |
| MINISTRY OF EDUCATION | 3,823.89 | - |
| ZAMFARA ROAD MAINTAINANCE AGENCY | 47.29 | - |
| ABDU GUSAU POLYTHECNIC TALATA MAFARA | 40,036.62 | - |
| ABDU GUSAU POLYTHECNIC TALATA MAFARA | 227,208.15 | - |
| DIRECTORATE OF INVESTMENT PUBLIC PRIVATE PARTNERSHIP | 2,393.69 | - |
| DIRECTORATE OF PUBLIC PRIVATE PARTNERSHIP | 8,610.00 | - |
| MINISTRY OF HEALTH | 2,307.74 | - |
| MINISTRY OF AGRIC | (1,034.84) | - |
| MINISTRY OF WORKS | 17,358.11 | - |
| MINISTRY FOR WATER RESOURCES | 12,080.03 | - |
| ZAMFARA STATE JUDCIARY COMMISSION | 53,816.27 | - |
| MINISTRY FOR RELIGIOUS | 3,224.91 | - |
| MINISTRY FOR SOCIAL WELFARE | 3,904.40 | - |
| MINISTRY FOR COMMERCE | 12,089.88 | - |
| GENERAL HOSPITAL GUSAU | 1,946,665.87 | - |
| GENERAL HOSPITAL GUSAU | 109,164.72 | |
| OFFICE OF THE FIRST LADY | 1,453.44 | - |
| MINISTRY OF FINANCE CENTRAL ACCOUNT | (756,379,386.98) | - |
| **TOTAL** | **(753,776,418.90)** | - |

| | | |
|---|---|---|
| **STERLIN BANK** | | |
| OFFICE OF THE AUDITOR GEN LOCAL GOVERNMENT | 2,719.84 | - |
| ZAMFARA STATE CIVIL SERVICES COMMISSION | 1,311.95 | - |
| DIRECTORATE OF URVAN RARAL ELECTRIFICATION | 6,173.41 | - |
| ZAMFARA STATE ANTI CORRUPTION | 144.20 | - |
| ZAMFARA RADIO AND TELEVISION SERVICES | 10,711.20 | - |
| STATE BUREAU STATISTICS | 1,303.28 | - |
| ZAMFARA STATE PRINTING AND PUBLISHING COMPANY | 9,469.22 | - |
| ESTABLISHMENT AND TRAINING DEPARTMENT | 2,535.83 | - |
| GUSAU AMUSEMENT PARK | 1,140.31 | - |
| DIRECTORATE FIRE SERVICES | 24,128.35 | - |
| ZAMRAFA STATE TEACHERS SERVICES BOARD | 8,632.95 | - |
| ZAMFARA STATE HAJJ COMMISSION | 4,761.11 | - |
| ZAMFARA STATE PUBLIC COMPLIAN | 890.28 | - |
| DRUGS AND MEDICAL COSUMABLES MANAGEMENT AGENCY | 9,406.10 | - |
| ZAMFARA STATE MARKET DEVELOPMENT AND MANAGEMENT AGENCY | 5,221.56 | - |
| GUSAU CENTRAL MARKET | 5,058.11 | - |
| WORK SCHOOL GUSAU | 603.71 | - |
| TRACTOR HIRING AND SALES AGENCY | 1,581.82 | - |
| DIRECTORATE OF AFFORESTATION | 1,777.00 | - |
| MINISTRY OF AGRIC | 2,992.95 | - |
| MINISTRY FOR WATER RESOURCE | 4,475.26 | - |
| ZAMFARA STATE HOUSING CORPORATION | 2,073.52 | - |
| ZAMFARA ROAD MAINTAINANCE AGENCY | 4,735.84 | |
| MINISTRY FOR RURAL DEVELOPMENT. & COOP. | 32,603.44 | - |
| GENERAL HOSPITAL GUSAU | 2,873.68 | - |
| **TOTAL** | **147,324.92** | - |
| **FCMB BANK** | | |
| ZAMFARA STATE AGENCY FOR NORMADIC | 1,552.96 | - |
| ZAMFARA STATE QUR'ANIC SCHOOL WELFARE | 19,347.61 | - |
| MINISTRY OF WORKS | 1,598.68 | - |
| ZAMFARA STATE HISTORY BUREAU | 3,589.66 | - |
| **TOTAL** | **26,088.91** | - |

| | | |
|---|---|---|
| **STANBIC BANK** | | |
| DIRECTORATE OF LAND AND SURVEY | 910.70 | - |
| **TOTAL** | **910.70** | - |
| **GUARANTY TRUST BANK** | | |
| MINISTRY OF HIGER EDUCATION | 2,583.10 | - |
| ABDU GUSAU POLYTHECNIC TALATA MAFARA | 221,016.68 | - |
| **TOTAL** | **223,599.78** | - |
| **ACCESS BANK** | | |
| ABDU GUSAU POLYTHECNIC TALATA MAFARA | 227,208.15 | - |
| **TOTAL** | **227,208.15** | |
| **UNITED BANK FOR AFRICA** | | |
| GOVERMENT PRINTING PRESS | 8,119.61 | - |
| ZAMFARA STATE LIBRARY BOARD | 999.71 | - |
| ZAMFARA STATE FEEDING BOARD | 53,216.40 | - |
| DIRECTORATE OF RURAL ELECTRIFICATION | 6,176.01 | |
| HISBAH COMMISSION | 3,288.96 | - |
| MINISTRY OF FINANCE CENTRAL ACCOUNT ECOLOGICAL | 173,337,332.80 | - |
| MINISTRY OF FINANCE CENTRAL ACCOUNT FAAC | (713,102,997.60) | - |
| MINISTRY OF FINANCE CENTRAL ACCOUNT DEDUCTION | 584,556,273.74 | - |
| GOVERNMENT SUB-TREASURY | (192,753,079.37) | |
| GOVERNMENT SUB- TREASURY | (301,431.57) | |
| **TOTAL** | **(148,192,101.31)** | - |
| **FIRST BANK** | | |
| MINISTRY OF FINANCE CENTRAL ACCOUNT | 938,132.09 | - |
| **TOTAL** | **938,132.09** | - |
| **KEYSTONE BANK** | | |
| GOVERNMENT SUB TREASURY | 14,818.56 | |
| **TOTAL** | **14,818.56** | |

| | | |
|---|---|---|
| **FIDELITY BANK** | | |
| DIRECTORATE OF POLITICAL AFFAIRS | 1,705,375.95 | - |
| **TOTAL** | **1,705,375.95** | **-** |
| MDA'S BALANCES | (898,685,061.15) | (171,585,314) |
| AG'S Accounts | 1,708,984,827.97 | (44,822,368.60) |
| **Sub Total** | **(281,303,997.51)** | **(1,091,603,764.33)** |

| **NOTE 15 GOLD VALUE** | **ACTUAL 2022** | **ACTUAL 2021** |
|---|---|---|
| GOLD | 307,372,846.00 | 1,000,000,000 |
| **Total** | **307,372,846.00** | **1,000,000,000** |

| **NOTE 16- STOCK AND SHARES** | **UNITS 2022** | **PRICE 2022** | **VALUE 2022** |
|---|---|---|---|
| Access Bank plc | 1,578,225.00 | 9.30 | 14,677,492.50 |
| Dangote Suger | 278,380.00 | 17.60 | 4,899,488.00 |
| Eco bank Transnatioal | 66.00 | 8.70 | 574.20 |
| Flour mill | 149,759.00 | 30.90 | 4,627,553.10 |
| Lafarge Africa Plc | 35,348.00 | 25.50 | 901,374.00 |
| Guaranty Trust Bank | 185,000.00 | 25.00 | 4,625,000.00 |
| Jalz Bank | 98,656,698.00 | 0.90 | 88,791,028.20 |
| Stanbic IBTC | 100,000.00 | 34.50 | 3,450,000.00 |
| Prestige Assurance | 31,673.00 | 0.42 | 13,302.66 |
| Zenith Bank | 526,000.00 | 25.15 | 13,228,900.00 |
| Nigeria Sovereign Invest | 6,149,488.81 | 420.67 | 2,586,905,475.70 |
| Nigeria Sovereign Invest | 3,752,825.68 | 420.67 | 1,578,701,178.80 |
| Nigeria Sovereign Invest | 1,752,988.74 | 420.67 | 737,429,773.25 |
| Niger Delta PowerHolding Company LTD. | 19,420,430.00 | - | 19,420,430.00 |
| **TOTAL:** | **132,616,882.23** | **1,440** | **5,057,671,570.41** |

| NOTE Sinking Fund Account | ACTUAL 2022 | ACTUAL 2021 |
|---|---|---|
| Funds With Trustees | - | 40,572,303,759.38 |
| Investment Income | - | 445,542,000.00 |
| **Sub Total** | - | **41,017,845,759.38** |
| LESS Payment | | |
| Payment to Bond Holders | - | 11,226,063,000.00 |
| ISPO Refund | - | 28,339,736,159.20 |
| Trustees Fees | - | 96,250,000.00 |
| Management Fees | - | 5,885,000.00 |
| Other Charges & Expenses | - | 81,918,000.00 |
| **Sub Total** | - | **39,749,852,159.20** |
| **Closing Balance as at 31/12/2021** | - | **1,267,993,600.18** |

| NOTE 17 ADVANCES | | ACTUAL 2022 | ACTUAL 2021 |
|---|---|---|---|
| **ADMINISTRATIVE CODE** | **MDA'S** | | |
| | Bureu for Public Procruim | - | 20,524,871.00 |
| | Censorship Board | 20,916,000.00 | 10,326,000.00 |
| | D G Zurep | 3,500,000.00 | - |
| | S A Drugs Narcotics & hum | 5,000,000.00 | - |
| | Perm Sec Min for Women | 4,689,000.00 | |
| | Sec Arabic & Islamic Boarc | 10,226,000.00 | - |
| **TOTAL** | | **44,331,000.00** | **30,850,871.00** |

| NOTE 18A - EXTERNAL LOANS OUTSTANDING | ACTUAL 2022 | ACTUAL 2021 |
|---|---|---|
| ZSG Health Service Rehabilitation Project A | 91,842,436.80 | 87,484,655 |
| ZSG Health Service Rehabilitation Project A | 128,173,240.72 | 131,222,369 |
| ZSG Health Service Rehabilitation Project A | 8,225,807.91 | 8,421,461 |
| ZSG Health Service Rehabilitation Project A | 835,844,765.03 | 807,121,481 |
| ZSG Health Service Rehabilitation Project A | 545,259,674.03 | 558,230,852 |
| ZSG Community Based Poverty Reduction | 1,832,587,101.88 | 1,687,303,862 |
| Zamfara State Systems Development IDA | 831,707,720.65 | 883,393,771 |
| Zamfara State HIV/AIDS Programme IDA | 519,903,034.90 | 540,724,949 |
| Zamfara State Comm. And Social Dev. Project | 1,765,421,290.62 | 1,747,067,797 |
| ZSG Third National Fadama Dev. Proj. | 2,576,902,595.13 | 2,550,973,395 |
| ZSG Health System Dev Proj (Addtn Financl) | 910,481,108.36 | 901,375,381 |

| | | |
|---|---|---|
| ZSG Second HIV/AIDS Program Dev. Proj. | 1,844,573,693.25 | 1,824,790,240 |
| ZSG Community Based Agric & Rural Dev. Proj | 1,054,702,942.97 | 1,076,155,156 |
| **01/01/2020** | - | |
| Add Draw Down | - | |
| Less Repayment | - | |
| **As at 31/12/2022** | **12,945,625,412.25** | **12,804,265,367.59** |

| **NOTE 18 B- INTERNAL LOANS OUTSTANDING** | **ACTUAL 2022** | **ACTUAL 2021** |
|---|---|---|
| Zenith Bank | - | 6,053,471,320.87 |
| Zenith Bank 5B Term Loan | 3,413,593,560.85 | - |
| Sky Bank (Salary Bailout) | 8,463,894,120.55 | 8,883,775,193.29 |
| UBA Contract Finance Facility | 5,110,960,198.40 | 21,116,600,290.47 |
| 10BN Eca Concessionary Loan | 8,541,544,870.94 | 8,894,394,092.38 |
| Restructured Commercial Bank Loans | 16,052,934,996.79 | 16,582,453,823.32 |
| Budget Suppurt Fercility | 17,306,121,061.10 | 20,439,275,392.98 |
| Fisrt Bank Contract Financing | 861,777,614.09 | 1,995,614,849.45 |
| Counter Part Acresal Fund | 241,931,822.18 | - |
| Zenith Bank Ubec 2022 Counterpart Fund | 1,050,639,497.08 | - |
| UBA CACS | 2,817,070,634.20 | - |
| UBA Short Term Loan 2 | 686,693,265.40 | - |
| UBA 2BN Covid- 19 | 1,966,701,863.34 | - |
| FGN Bridging Finance | 18,043,082,742.84 | - |
| 20BN Note Issuance First Tranch | 4,535,000,000.00 | - |
| Family Homes Fund LTD | 5,000,000,000.00 | - |
| **Total** | **94,091,946,247.76** | **83,965,584,962.76** |

| NOTE - INTERNAL LOANS OUTSTANDING | ACTUAL 2022 | ACTUAL 2020 |
|---|---|---|
| 01/01/2020 | - | 2,319,446,423.17 |
| Less Repayment (Principal) | - | 1,514,011,338.63 |
| As at 31/12/2021 | - | 3,833,457,761.80 |

| NOTE 19A - RETENTION MONEY OUTSTANDING | | |
|---|---|---|
| B/F 01-01-2021 | - | - |
| Retention 2021 | 509,681,569.99 | 542,060,868.38 |
| Less amount Paid In 2022 | - | 32,379,298.39 |
| As at 31/12/2022 | - | 509,681,569.99 |

| NOTE 19B OUTSTANDING SOCIAL BENEFIT | ACTUAL 2022 | ACTUAL 2021 |
|---|---|---|
| Gratuity | 4,470,970,359.58 | 3,258,942,958.86 |
| Pension | - | - |
| Death Benefits | 1,226,986,286.72 | 1,011,898,415.46 |
| Contract Gratuity | 215,034,255.05 | 202,726,409.75 |
| Sub total | 5,912,990,901.35 | 4,473,567,784.07 |