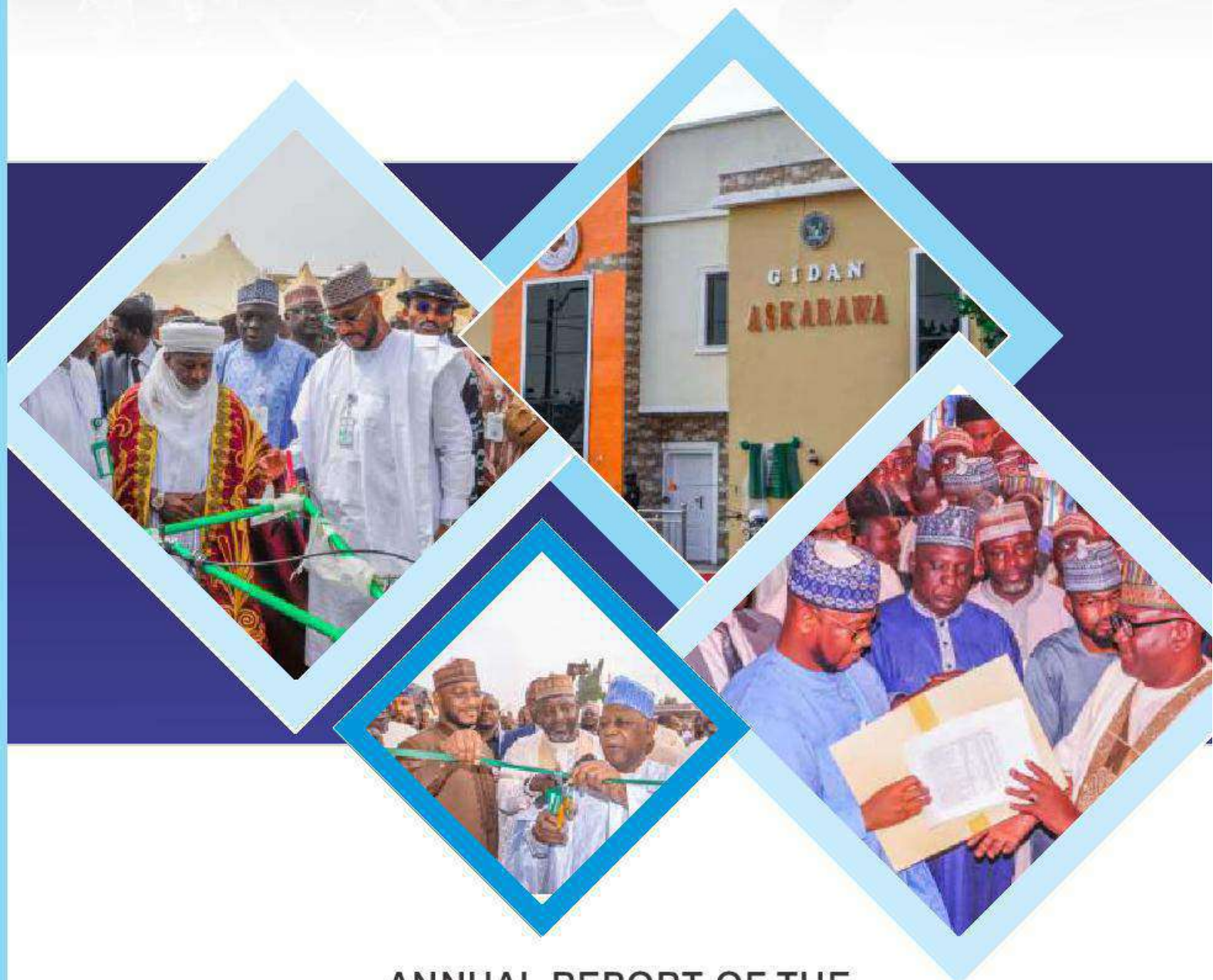




ZAMFARA STATE GOVERNMENT OF NIGERIA



ZAMFARA STATE GOVERNMENT OF NIGERIA



ANNUAL REPORT OF THE ACCOUNTANT GENERAL WITH AUDITED FINANCIAL STATEMENTS 2023



ZAMFARA STATE GOVERNMENT OF NIGERIA

ANNUAL REPORT OF THE
ACCOUNTANT GENERAL

WITH AUDITED

FINANCIAL STATEMENTS 2023



HIS EXCELLENCY

DAUDA LAWAL, Ph.D

EXECUTIVE GOVERNOR, ZAMFARA STATE





HIS EXCELLENCY

MAL. MANI MUNMUNI MASAMA

DEPUTY GOVERNOR, ZAMFARA STATE





MUHAMMAD BELLO AUTA, FCA

HONOURABLE COMMISSIONER
MINISTRY OF FINANCE, ZAMFARA STATE



MUHAMMAD M. ABUBAKAR, FNCS, MCPN, CITP
PERMANENT SECRETARY
MINISTRY OF FINANCE, ZAMFARA STATE



ALI-AKILU MOHAMMED, CNA
(Gamjin Bungudu)
ACCOUNTANT GENERAL
MINISTRY OF FINANCE, ZAMFARA STATE

TREASURY TEAM



IDRIS SHEHU GUSAU, FCNA
DEPUTY ACCOUNTANT GENERAL



MUHAMMED SANI NAKWADA, DCILRM
DG. DEBT. MANAGEMENT



IDRIS A BAWA, CNA, ACA
DIRECTOR CONSOLIDATED ACCOUNTS



BELLO ABDULLAHI GADA, CNA
DIRECTOR FUNDS



HASSAN ABUBAKAR MUSA, NIM, ICMA, CNA
DIRECTOR INSPECTION & CONTROL



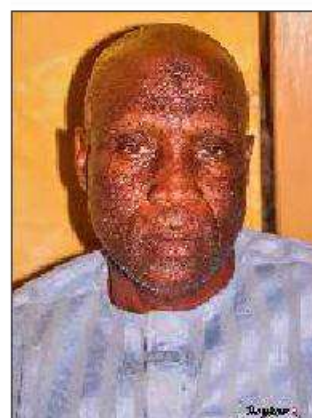
BELLO UMAR ABDULLAHI, CNA
SUB TREASURER



ISAH GARBA N/GODAL, ACCA
DIRECTOR EXPENDITURE CONTROL



GARBA MA'AJI HAYATU
DIRECTOR INCORPORATED



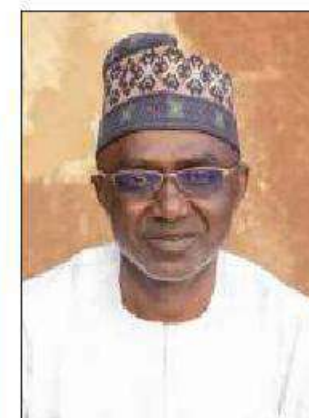
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DIRECTOR IPPIS



MOHAMMED ALH. SAHABI
DIRECTOR ADMIN.



ABDULLAHI S. KURYA, FCILRM, ACMA
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DIRECTOR PROGRAMMS AND
FINANCIAL REFORM

MEMBERS OF THE FINAL ACCOUNTS COMMITTEE



IDRIS SHEHU GUSAU, FCNA
DEPUTY ACCOUNTANT GENERAL
CHAIRMAN OF THE COMMITTEE



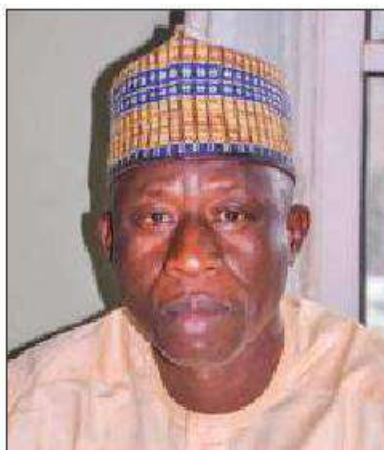
IDRIS A BAWA, CNA, ACA
DIRECTOR CONSOLIDATED ACCOUNTS
VICE CHAIRMAN OF THE COMMITTEE



SURAJO HASSAN, CNA, CPA
DIRECTOR FINANCE
MEMBER



AMINU ALIYU, ACCA
DEPUTY DIRECTOR
CONSOLIDATED ACCOUNTS
SECRETARY OF THE COMMITTEE



ADAMU LAWAL MAYANCHI
MEMBER



LAWAL ABDULKADIR
MEMBER



MANNIR ABDULKADIR
MEMBER



AMINU UMAR BUNGUDU
MEMBER



NURA SANI
MEMBER

COMPLETED AND ONGOING PROJECTS



Freedom Square Road, Gusau



Ongoing Construction of Road Project at Gusau Town



Rehabilitation and installation of Traffic Light at Bello Barau



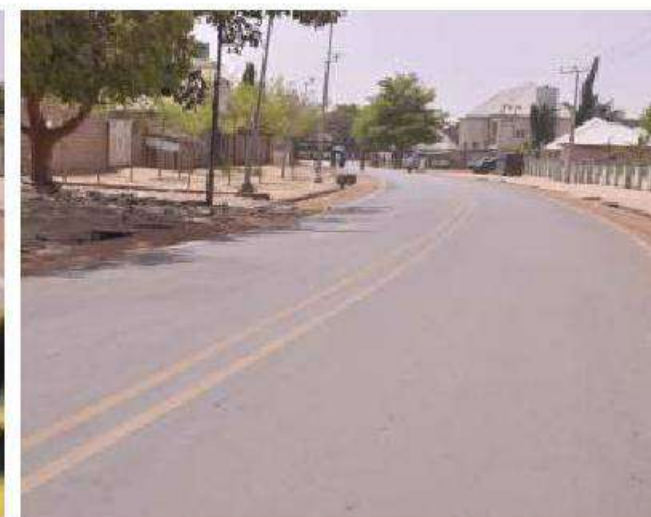
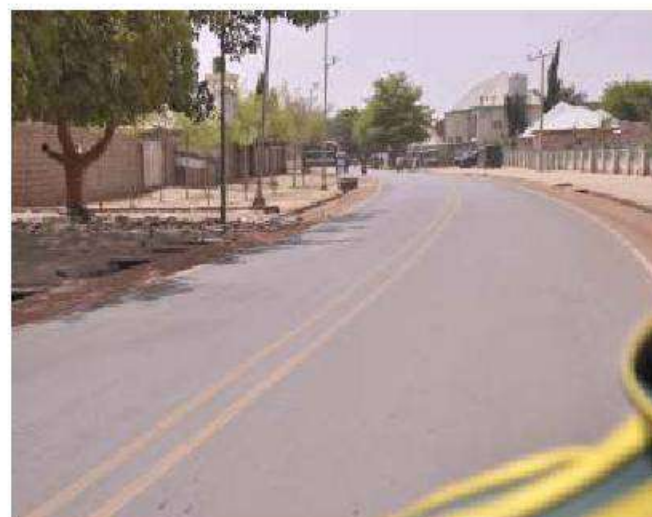
Ongoing Construction of Road Project at Gusau Town



Rehabilitation and installation of Traffic Light at Bello Barau



Construction of Central Police Station Road Project at Gusau Town



Rehabilitation of Zamfara Plaza Road to JB Secretariat



General Renovation/Rehabilitation at JB. Secretariat Complex Gusau





Commissioning of Community Protection Guards C.P.G (Askarawa)





Askarawa Office





Distribution of Farm Implement and Agro Allied Chemicals to Farmers



Distribution of Fertilizers and Seeds to Dry Season's farmers across the 14 LGA





Commissioning of Water Boreholes at Bungudu Local Government Area



Distribution of Farm Implement and Agro Allied Chemicals to Farmers





Completed Road Project at Gada Biyu Area in Gusau



Ongoing Construction Project of Almajiri Schools at Kaura Namoda LGA



Procured Drugs and Consumables items at Samaru Area Gusau



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OFFICE OF THE STATE AUDITOR GENERAL
SAMARU AREA, P.M.B 01044
Gusau, Zamfara State

18th March, 2024

AAZ.31/VOL.1/24

AUDITOR'S GENERAL CERTIFICATION

We have audited the 2023 Accounts of Zamfara State Government which have been prepared under Historical Cost 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 49 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 thus 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. Those 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 Surplus 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.

Abubakar Danmaliki 18-3-2024
Abubakar Danmaliki FCNA
State Auditor General
Zamfara State
FRC/2021/002/00000024564



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: ministryfinancegusau@yahoo.com

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Accountant General of Zamfara State in accordance with the provisions of the Finance (Control and Management) Act cap 144LFN 1990 as amended. The financial statements comply with Generally Accepted Accounting Practice (GAAP). Furthermore, The Financial Statements were prepared in line with international public sector Accounting Standards-IPSAS (cash Basis).

To fulfill accounting and reporting responsibilities the accountant General is responsible for establishing and maintaining a system of internal controls designed 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.

In our opinion, these financial statements fairly reflect the financial position of zamfara state Government as at 31st December, 2023, and its operation for the year on that date.


ALI-AKILU MOHAMMED CNA 10/03/2024
Accountant General
Zamfara State



LIST OF ABBREVIATIONS/ACRONYMS

ABBREVIATION/TERM	DESCRIPTION
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federal Accounts Allocation Committee
FGN	Federal Government of Nigeria
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standard
LFN	Law of the Federal Republic of Nigeria
MDA	Ministries Department and Agencies
NCOA	National Chart of Account
GBE	Government Business Enterprises
FRCN	Financial Reporting Council of Nigeria
OAG	Office of the Accountant-General
PPE	Properties Plants and Equipment



STATEMENT OF ACCOUNTING POLICIES (IPSAS CASH)

ISSUED BY

OFFICE OF THE ACCOUNTANT
GENERAL OF ZAMFARA STATE

2023

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 designed 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 basis 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 basis 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, borrowings, non-cash assets and investments.

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.



OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE
ZAMFARA STATE

S/N ACCOUNTING POLICIES:

1. ACCOUNTING TERMINOLOGIES/DEFINITION

i. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by the Zamfara State Government in preparing and presenting Financial Statements.

ii. **Cash:** Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.

iii. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

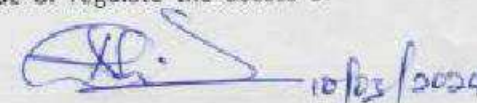
iv. **Cash basis** means a basis of accounting that recognizes transactions and other events only when cash is received or paid.

v. **Cash flows** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by the government.

vi. **Cash receipts** are cash inflows.

vii. **Cash payments** are cash outflows.

viii. **Cash controlled by Zamfara State Government:** Cash is deemed to be controlled by Zamfara State Government when the government can freely use the available cash for the achievement of its own objectives or enjoy benefit from the cash and can exclude or regulate the access of others to that benefit.



ALI-AKILU MOHAMMED CNA
Accountant General
Zamfara state

S/N ACCOUNTING POLICIES:

Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debts is controlled by the government.

ix. **Government Business Enterprise (GBE)** means a department or agency that has all the following characteristics:

- Is an entity with the power to contract in its own name;
- Has been assigned the financial and operational authority to carry on a business;
- Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;
- Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and
- Is controlled by a public sector management or the government.

x. **Notes to the GPFS** shall include narrative descriptions or more detailed schedules or analysis of amounts shown on the face of the GPFS, as well as additional information.

2. GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS):

The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Zamfara State Government, and Accounting Policies and Notes to the Financial Statements. In Zamfara State, the GPFS Accounting Policy includes the following:

- I. Statement 1 – Cash Flow Statements: Statement of cash receipts and payments which:
 - Recognizes all cash receipts, cash payments and cash balances controlled by the State Government; and
 - Separately identifies payments made by third parties on behalf of the State Government.
- ii. Statement 2 – Statement of Assets and Liabilities; Statement of financial position (also known as Balance Sheet)
- iii. Statement 3 – Statement of Consolidated Revenue Fund; Statement of Recurrent Financial Performance (also known as Profit & Loss Account);
- iv. Statement 4 – Statement of Capital Development Fund; Statement of Capital Financial Performance (also known as Capital Expenditure);
- v. Notes to the Accounts: Additional disclosures to explain the GPFS; and
- vi. Accounting Policies and Explanatory Notes.

S/N ACCOUNTING POLICIES:**3. BASIS OF PREPARATION AND LEGAL PROVISIONS**

The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition the GPFS are in compliance with the provision of Financial Regulations of the State.

4. FUNDAMENTAL ACCOUNTING CONCEPTS

The following fundamental accounting concepts are taken as the basis of preparation of all accounts and all reporting in Zamfara State:

- Cash basis of Accounting
- Understandability
- Materiality
- Relevance
- Going Concern Concept
- Consistency Concept
- Prudence
- Completeness, etc

5. ACCOUNTING PERIOD

The accounting year (fiscal year) is from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

6. REPORTING CURRENCY

The General Purpose GPFS are prepared in Nigerian Naira (NGN).

7. MDA FOR CONSOLIDATION

- The consolidation of the GPFS is based on the cash transactions of all Ministries, Departments and Agencies (MDAs) of Zamfara State Government except Government Business Enterprises (GBEs).

8. COMPARATIVE INFORMATION

- The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).

9. BUDGET FIGURES

- These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Zamfara State. The Budget was estimated at N189,636,929,337.40 Made up of N122,162,154,737.40 and N67,474,774,600 as Recurrent and Capital Revenue

S/N ACCOUNTING POLICIES:

as well as N94,935,20,690.23 and N94,701,208,377.17 as recurrent and capital expenditures respectively.

10. RECEIPTS

- These are cash inflows within the Financial Year. They comprise receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), other Aids and Grants, other Borrowings, Capital Receipts, (Sales of Government Assets, etc), Receipts from trading activities and other cash receipts.
- These items are disclosed at the face of the Statement of Cash Receipts and Payments for the year in accordance with the standardized GPFS. Notes shall be provided as per standardized Notes to GPFS.

11. EXTERNAL ASSISTANCE

- Receipts from loans are funds received from external sources to be paid back at an agreed period of time. They are categorized either as Bilateral or Multilateral.
- External loans receipts shall be disclosed separately under Statement of Cash Receipts and Payments for the year.

12. OTHER BORROWINGS/GRANTS & AIDS RECEIVED

- These shall be categorized as either short or long-term loans. Short-term loans are those payable within one calendar year (12 months) while long term loans and debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under statement of Cash Receipts and Payments for the year.

13. INTEREST RECEIVED

- Interests actually received during the financial year shall be treated as a receipt under item 'Other Receipts'

14. GOVERNMENT BUSINESS ACTIVITIES

- Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head Government Business Activities' in the Statement of Receipts and Payments.

S/N ACCOUNTING POLICIES:

15. PAYMENTS

- These are Recurrent and Capital Cash Out-flows made during the financial year and shall be categorized either by function and/or by sector in the Statement of Cash Receipts and Payment.
- Payments for purchase of items of capital nature e.g., property, plant and equipment (PPE) shall be expensed in the year in which the item has been Purchased. It shall be disclosed under capital payments. Investments in PPEs shall be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the notes to GPFS.

16. LOANS GRANTED

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year."

17. LOAN REPAYMENTS

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

18. INTEREST ON LOANS

Actual interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments.

19. FOREIGN CURRENCY TRANSACTIONS

- Foreign currency transactions throughout the year shall be converted into Nigerian naira at the ruling (Central Bank of Nigeria – CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.
- At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognized in the Statement of Cash Receipts and Payments either as receipts/payments respectively.

S/N ACCOUNTING POLICIES:

20. PREPAYMENTS

Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.

21. INVESTMENTS

Cash payments made for investment purposes such as purchase of Government stock, Treasury bills, and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under Capital Payments.

22. LEASES

- Cash payment for finance leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as Capital Payments and disclosed in the Statement of Cash Receipts and Payments.
- Operating lease cash payments, where the lessors effectively retain substantially all the risk and benefits of ownership of the leased items, are treated as operating expenses.

23. CASH BALANCES

This includes cash at Hand, at Bank and Cash Equivalents at the end of the financial year.

24. ADVANCES

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



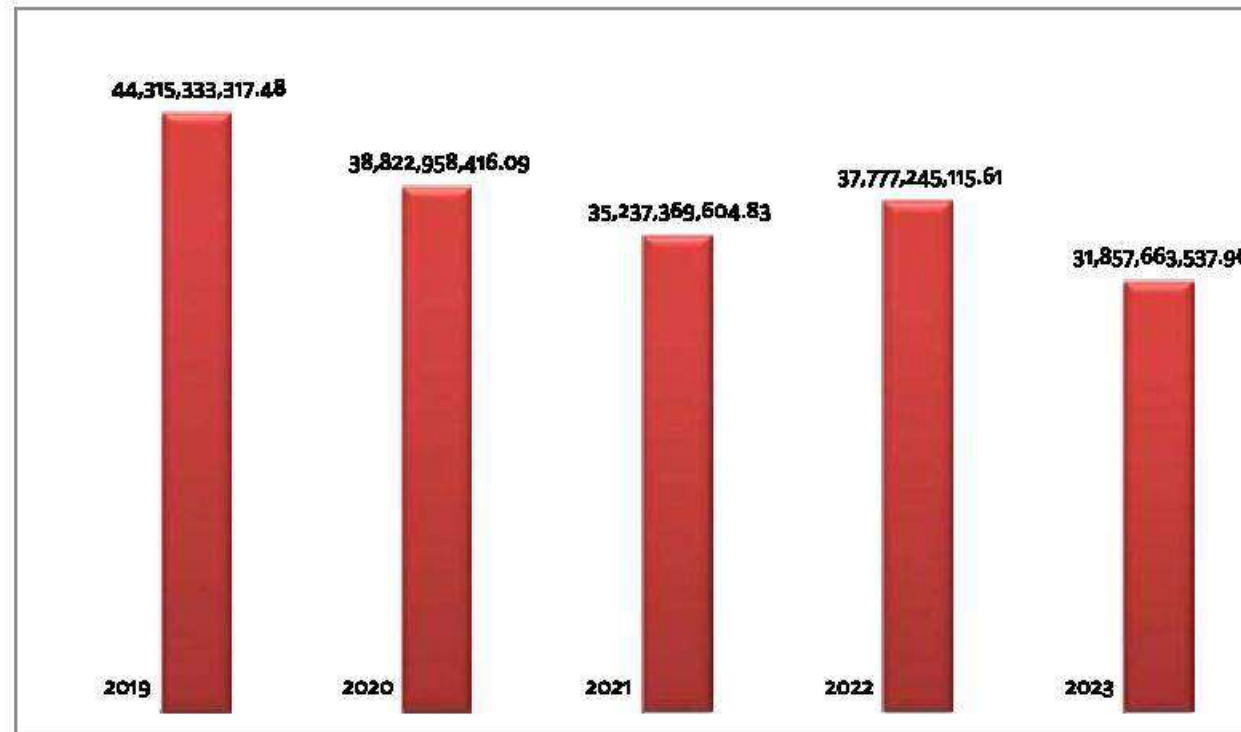
ALI-AKILU MOHAMMED CNA
Accountant General
Zamfara state

FIVE YEARS FINANCIAL SUMMARY

	2023	2022	2021	2020	2019
RECEIPTS:					
Statutory Allocation	31,857,663,537.96	37,777,245,115.61	35,237,369,604.83	38,822,958,416.09	44,315,333,317.48
Value Added Tax	33,423,402,408.17	24,432,934,652.47	20,083,439,772.20	14,465,715,154.17	11,878,767,162.84
Internally Generated Revenue	22,162,099,820.61	6,513,960,477.20	12,963,912,471.48	6,643,376,418.13	5,936,997,584.40
Other Receipts	33,129,439,595.80	8,477,416,653.86	6,873,772,717.78	7,856,887,970.85	1,850,000,000.00
Capital Receipts	13,100,000,000.00	47,152,621,956.63	18,797,532,904.02	29,963,094,454.46	12,036,050,453.51
Aids and Grant	24,376,006,020.90	10,476,653,464.25	3,918,254,683.59	2,900,000,000.00	627,356,900.72
Total Receipts	158,048,611,383.44	134,830,832,320.02	97,874,282,153.90	100,652,032,413.70	76,644,505,418.95
PAYMENTS:					
Personnel Cost(Including CRF Charges)	31,332,694,716.09	24,149,336,246.68	19,863,690,451.03	21,951,874,048.35	17,113,621,360.31
Pension(Social benefit)	2,535,370,307.24	2,226,626,668.17	1,596,745,371.54	2,450,277,745.24	2,749,592,558.98
Overhead Cost	22,138,960,369.40	30,571,216,068.84	19,304,805,146.24	23,441,927,771.00	26,109,437,041.10
Retention	-	-	-	-	58,101,746.71
Bank Charges	98,476,011.20	92,273,173.37	16,726,284.74	33,298,188.57	8,213,379.29
Public Debt Services	26,054,734,460.81	46,088,087,352.82	31,220,422,304.31	19,713,342,475.86	10,270,485,025.30
Transfer to Local Government	-	123,768,620.00	-	-	-
Capital Expenditure	23,541,250,759.77	30,769,224,423.32	20,244,673,276.06	41,728,053,141.79	27,027,182,897.22
Capital Expenditure Funded by aids and Grant	13,297,301,225.20	-	-	-	-
Sinking Fund	-	-	-	-	86,442,000.00
Total Payment	118,998,787,849.71	134,020,532,553.20	92,247,062,833.92	109,318,773,370.81	83,423,076,008.91
CASH BALANCES					
NET Cash Surplus/Deficit	39,049,823,533.73	810,299,766.82	5,627,219,319.98	8,666,740,957.11	6,778,570,589.96
Opening Cash balances	281,303,997.51	1,091,603,764.68	6,718,823,084.66	1,947,917,872.45	8,726,488,462.41
Closing Cash balances	38,768,519,536.22	281,303,997.86	1,091,603,764.68	6,718,823,084.66	1,947,917,872.45

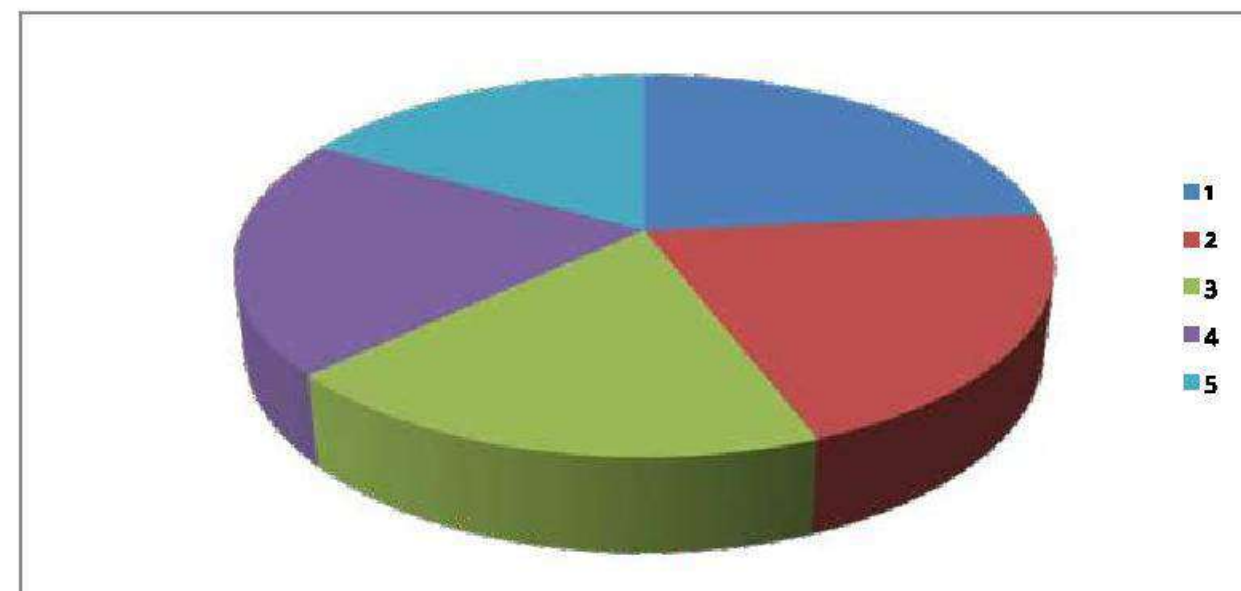
BUDGET PERFORMANCE					
RECIPT	BUDGETED 2023	ACTUAL 2023	PERCENTAGE	VARIANCE	
STATUTORY ALLOCATION	59,000,000,000.00	31,857,663,537.96	54.00	27,142,336,462.04	
VALUE ADDED TAX	30,500,000,000.00	33,423,402,408.17	109.58	2,923,402,408.17	
INTERNALLY GENERATED REVENUE	19,861,825,271.43	22,162,099,820.61	111.58	2,300,274,549.18	
OTHER REVENUE	13,762,969,465.97	33,129,439,595.80	240.71	19,366,470,129.83	
AIDS AND GRANT	20,738,229,600.00	24,376,006,020.90	117.54	3,637,776,420.90	
SUB- TOTAL	143,863,024,337.40	144,948,611,383.44	100.75	2,552,189,374.86	
ADD CAPITAL RECEIPT	BUDGETED 2023	ACTUAL	PERCENTAGE	VARIANCE	
INTERNAL LOANS	45,100,000,000.00	13,100,000,000.00	29.05	32,000,000,000.00	
GRAND. TOTAL	45,100,000,000.00	13,100,000,000.00	29.05	32,000,000,000.00	
LESS RECURRENT EXPENDITURE	BUDGETED 2023	ACTUAL	PERCENTAGE	VARIANCE	
PERSONNEL COST (INCLUDING CRF CHARGES	31,078,209,600.00	31,332,694,716.09	100.82	254,485,116.09	
PENSION (SOCIAL BENEFIT)	2,520,000,000.00	2,535,370,307.24	100.61	15,370,307.24	
OVERHEAD COST	73,952,931,849.74	22,138,960,369.40	29.94	51,813,971,480.34	
BANK CHARGES	150,000,000.00	98,476,011.20	65.65	51,523,988.80	
SUB TOTAL	107,701,141,449.74	56,105,501,403.93	52.09	51,595,640,045.81	
ADD REPAYMENT OF LOANS	31,372,322,450.22	26,054,734,460.81		5,317,587,989.41	
SUB- TOTAL	31,372,322,450.22	26,054,734,460.81	83.05	5,317,587,989.41	
LESS CAPITAL EXPENDITURE	BUDGETED 2023	ACTUAL	PERCENTAGE	VARIANCE	
ADMINISTRATIVE SECTOR	20,574,421,500.00	10,616,559,730.93	51.60	9,957,861,769.07	
ECONOMIC SECTOR	51,850,801,877.17	9,056,829,640.36	17.47	42,793,972,236.81	
LAW AND JUSTICE SECTOR	1,349,000,000.00	30,566,000.00	2.27	1,318,434,000.00	
SOCIAL SECTOR	20,929,985,000.00	3,837,295,388.48	18.33	17,092,689,611.52	
FUNDED FROM AIDS AND GRANTS	26,120,229,600.00	13,297,301,225.20	50.91	12,822,928,374.80	
SUB TOTAL BY SECTORS	120,824,437,977.17	36,838,551,984.97	140.58	83,985,885,992.20	
GRAND TOTAL	-	39,049,823,533.73	275.72	140,899,114,027.42	

STATUTORY



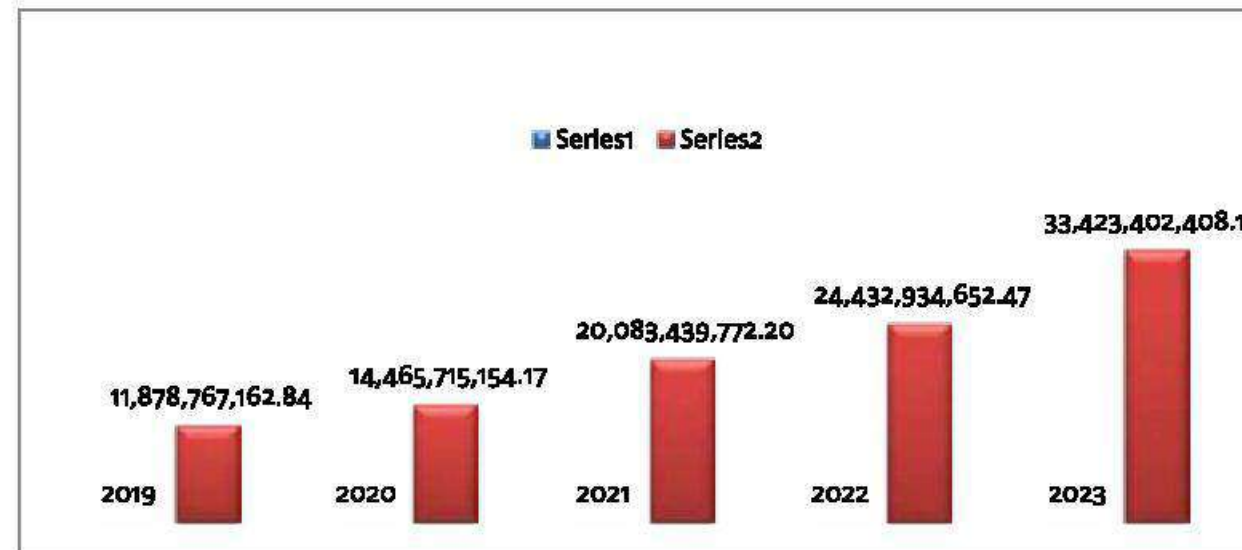
STATUTARY

2019	44,315,333,317.48
2020	38,822,958,416.09
2021	35,237,369,604.83
2022	37,777,245,115.61
2023	31,857,663,537.96

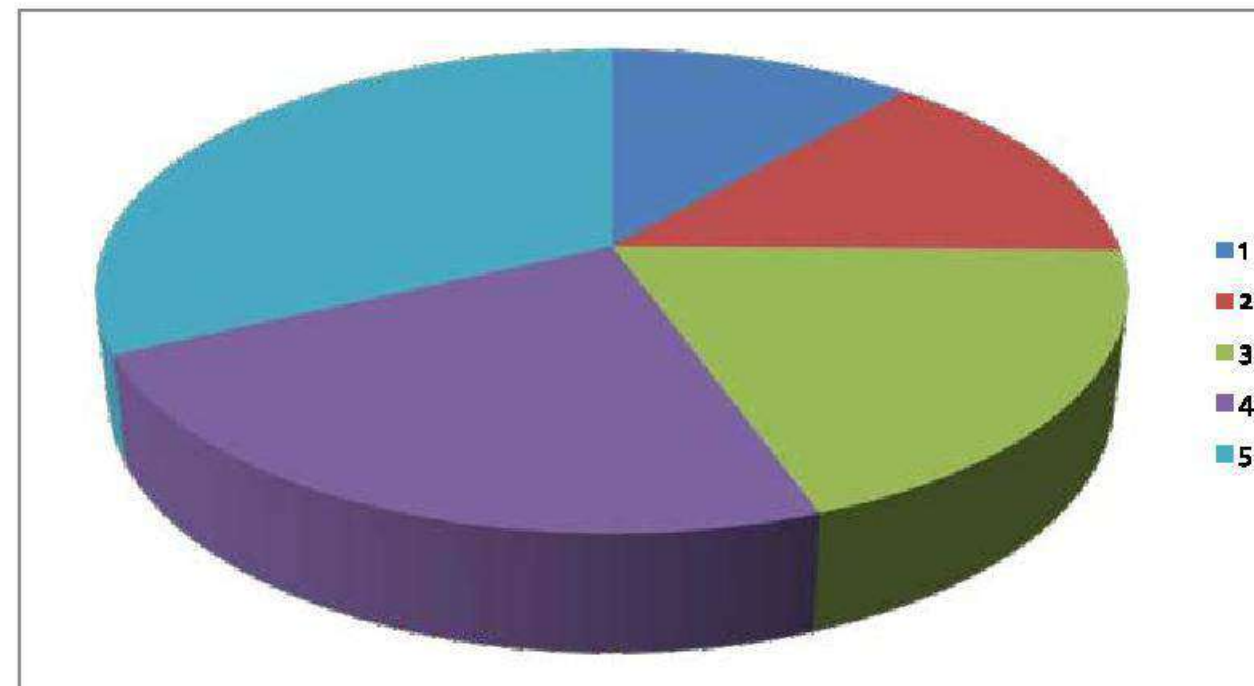


44,315,333,317.48	2019
38,822,958,416.09	2020
35,237,369,605.83	2021
37,777,245,115.61	2022
31,857,663,537.96	2023

VAT

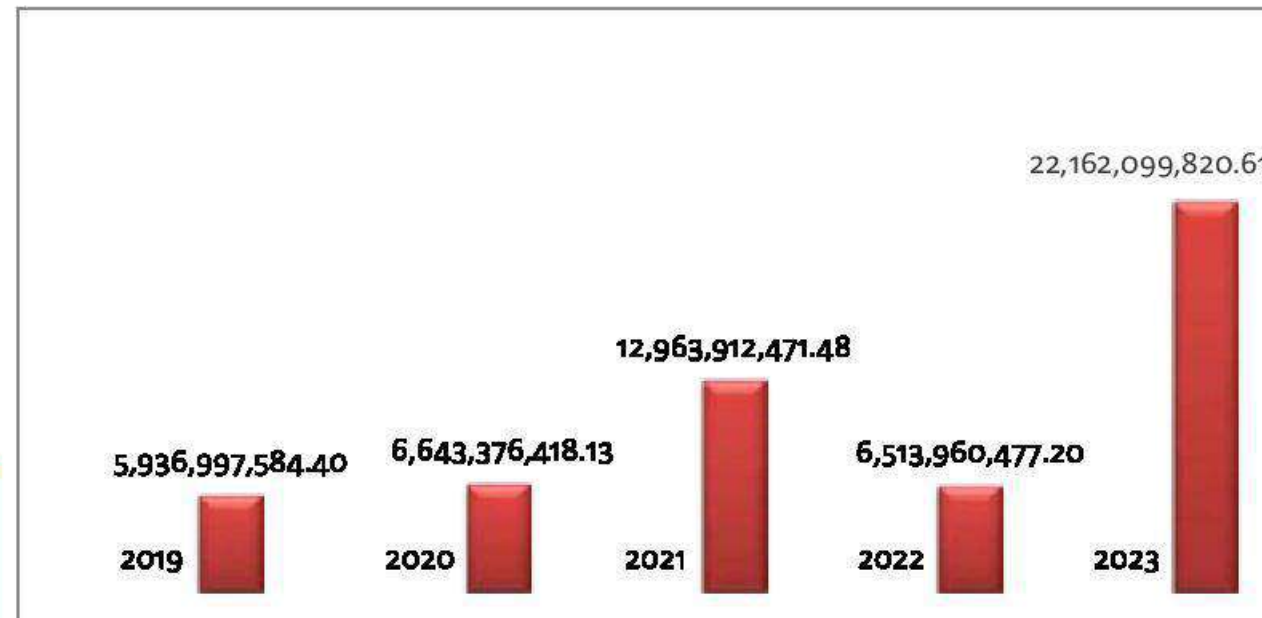


Value added Tax (VAT)	
2019	11,878,767,162.84
2020	14,465,715,154.17
2021	20,083,439,772.20
2022	24,432,934,652.47
2023	33,423,402,408.17



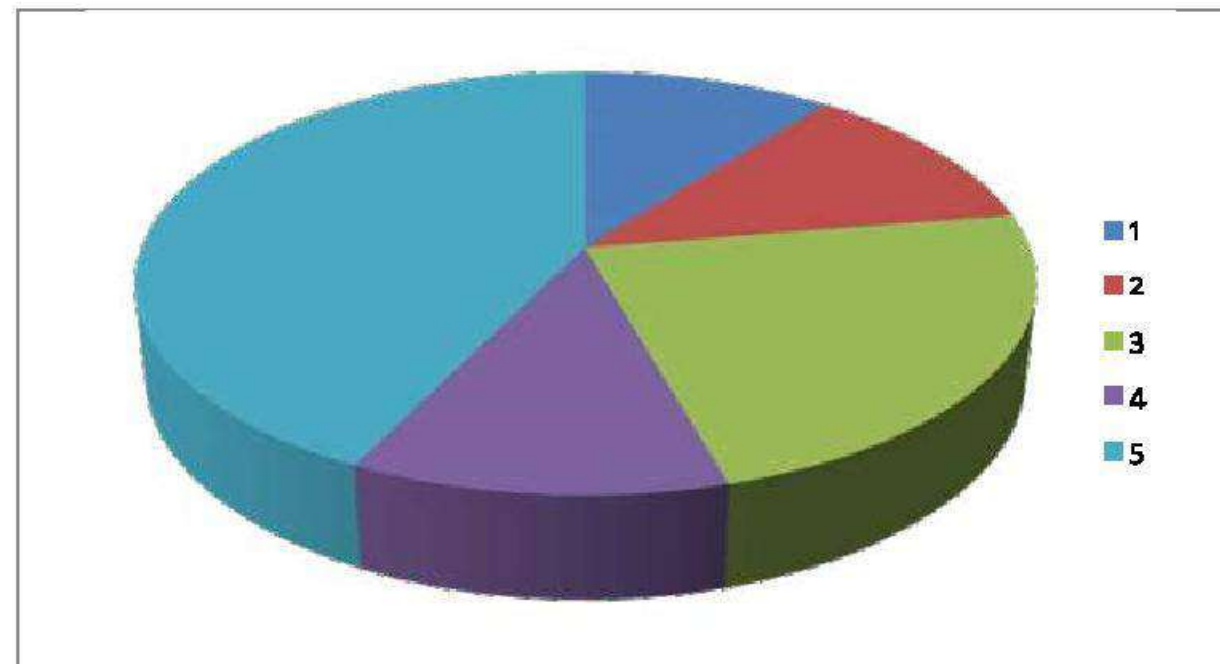
11,878,767,162.84	2019
14,465,715,154.17	2020
20,083,439,772.20	2021
24,432,934,652.47	2022
33,423,402,408.17	2023

INTERNALLY GENERATED REVENUE



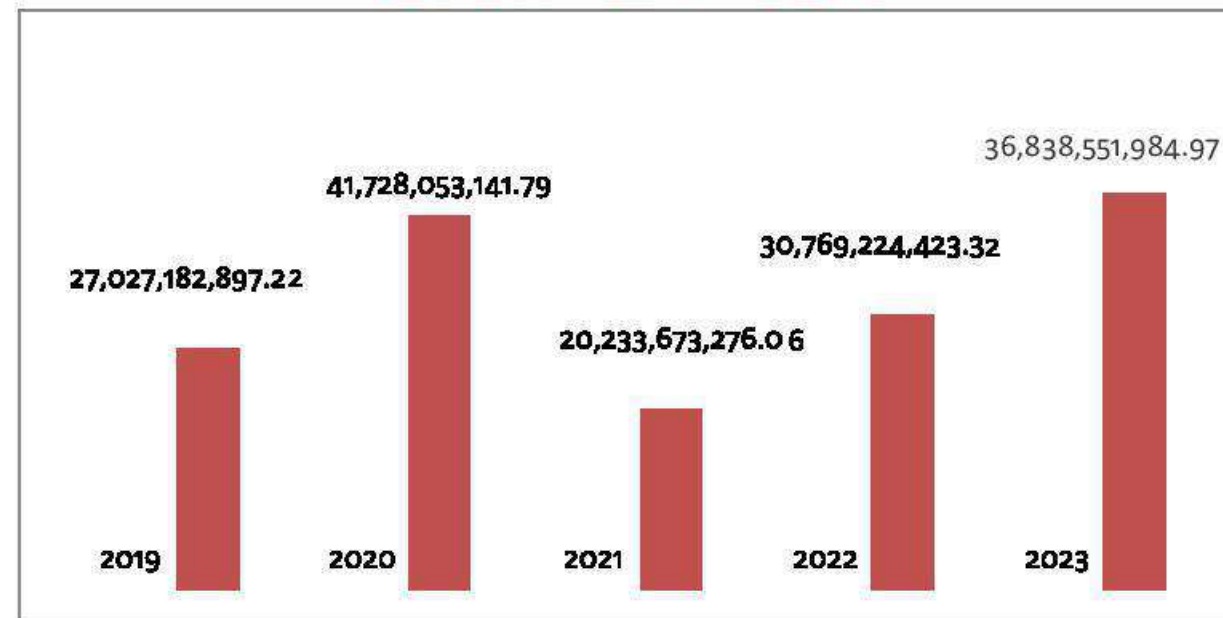
Internally Generated Revenue

2019	5,936,997,584.40
2020	6,643,376,418.13
2021	12,963,912,471.48
2022	6,513,960,477.20
2023	22,162,099,820.61



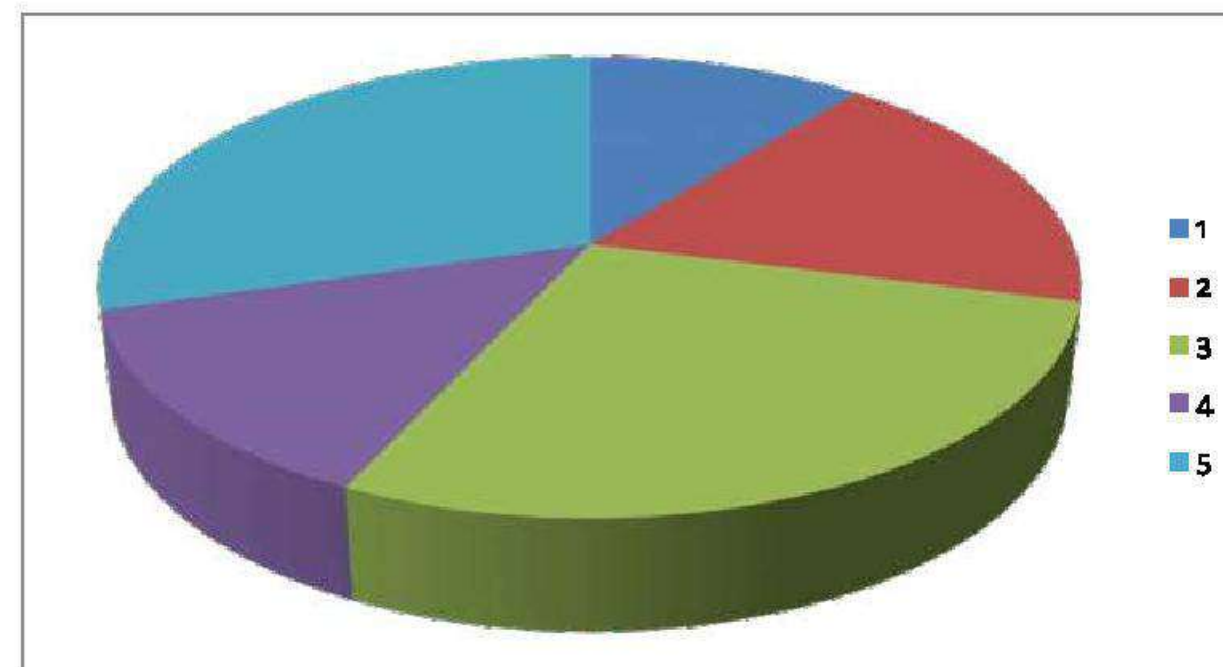
5,936,997,584.40	2019
6,643,376,418.13	2020
12,963,912,471.48	2021
6,513,960,477.20	2022
22,162,099,820.61	2023

CAPITAL EXPENDITURE



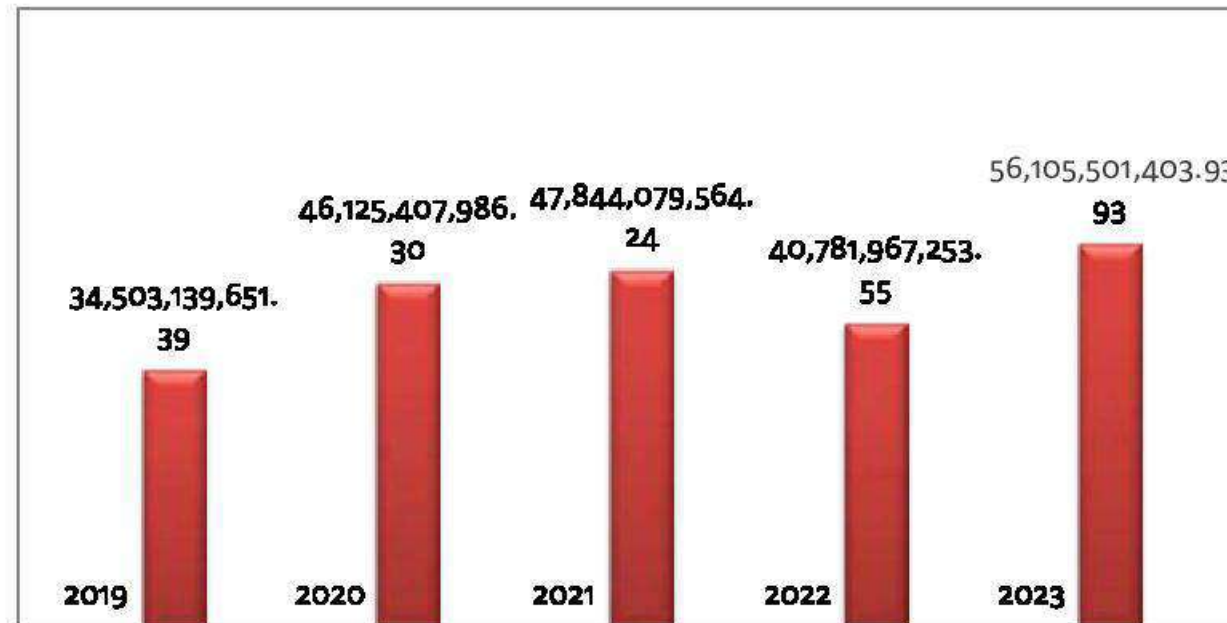
Capital Expenditure

2019	27,027,182,897.22
2020	41,728,053,141.79
2021	20,233,673,276.06
2022	30,769,224,423.32
2023	36,838,551,984.97



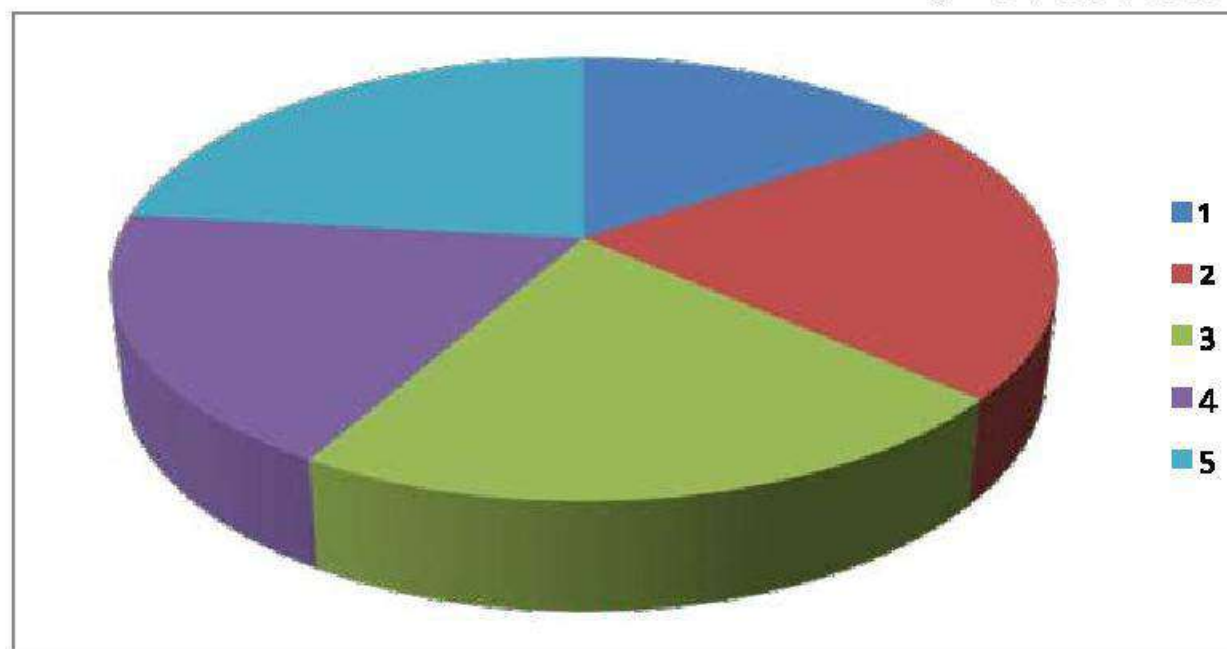
16,255,028,416.01	2019
27,027,182,897.22	2020
41,728,053,141.79	2021
20,233,673,276.06	2022
36,838,551,984.97	2023

RECURRENT EXPENDITURE



Recurrent Expenditure

2019	34,503,139,651.39
2020	46,125,407,986.30
2021	47,844,079,564.24
2022	40,781,967,253.55
2023	56,105,501,403.93



34,503,139,651.39	2019
46,125,407,986.30	2020
47,844,079,564.24	2021
40,781,967,253.55	2022
56,105,501,403.93	2023



**STATEMENT NO. 1
ZAMFARA STATE GOVERNMENT OF NIGERIA
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023**

ANNUAL BUDGET 2023	Cashflows from Operating Activities:	NOTE	ACTUAL 2023	ACTUAL 2022
	Receipts		N	N
59,000,000,000.00	Statutory Allocation	1	31,857,663,537.96	37,777,245,115.61
30,500,000,000.00	Value Added Tax Allocation	1A	33,423,402,408.17	24,432,934,652.47
89,500,000,000.00	Sub Total Statutory Allocation		65,281,065,946.13	62,210,179,768.08
10,832,840,000.00	Personal taxes	2	12,184,194,471.05	5,029,329,284.81
962,640,000.00	Other taxes	2	2,553,418,109.30	412,033,191.04
164,460,000.00	Licences- General	2	1,371,694,042.31	22,781,000.00
2,330,917,758.74	Fees- General	2	3,058,992,353.40	82,444,138.43
112,440,000.00	Fines - General	2	491,321,653.63	24,149,209.82
1,922,150,000.00	Sales - General	2	1,022,924,556.45	772,058,414.00
237,040,000.00	Earnings-General	2	562,475,153.53	87,532,553.98
2,030,000.00	Rent on government buildings General	2	24,713,654.00	-
3,990,000.00	Rent on land & others - General	2	80,656,824.28	-
3,105,220,000.00	Repayments/Refunds - General	2	2,000,000.00	10,084,600.00
76,000,000.00	Investment Income	2	204,778,473.66	-
50,000,000.00	Interest Earned	2	104,315,079.35	19,961,738.87
62,097,512.69	Re-Imbursement General	2	6,942,351.27	-
-	Extraordinary Items	2	493,673,098.39	53,586,346.25
19,861,825,271.43	Sub Total Internally Generated Revenue		22,162,099,828.61	6,513,960,477.20
13,762,969,465.97	Other Revenue	3	33,129,439,595.80	8,477,416,653.86
123,124,794,737.40	Total Receipts		120,572,605,362.54	77,201,556,899.14
	Less Payments:			
31,078,209,600.00	Personnel Costs (Including Salaries on CRP Charges)	4A&B	31,332,694,716.09	24,149,336,246.68
1,500,000,000.00	Pension (Social Benefits)	5	2,535,370,307.24	2,226,626,668.17
63,936,811,360.23	Overhead Charges	6	22,138,960,369.40	30,571,216,068.84
	Payments (Bank Charges)	7	98,476,011.20	92,273,173.37
	Transfer to Min For Local Government		-	123,768,620.00
96,515,020,960.23	Total Payment		56,105,501,403.93	57,163,220,777.06
26,609,773,777.17	Net CashFlow From Operating Activities		64,467,103,958.61	20,038,336,122.08
	CashFlows From Investment Activities			
(20,574,421,500.00)	Capital Expenditure Administrative Sector	8	(10,616,559,730.93)	(8,878,771,678.39)
(51,850,801,877.17)	Capital Expenditure Economic Sector	8	(9,056,829,640.36)	(13,147,574,196.02)
(1,349,000,000.00)	Capital Expenditure Law and justice Sector	8	(30,566,000.00)	-
(20,926,985,000.00)	Capital Expenditure Social Sector	8	(3,837,295,388.48)	(8,742,878,548.91)
-	Capital Expenditure; Funded From Aids And Grants	8B	(13,297,301,225.20)	-
(68,891,434,600.00)	Net CashFlow From Investment Activities		(36,838,581,984.97)	(30,769,224,423.32)
	Cash Flows from Financing Activities			
45,100,000,000.00	Proceeds from Internal Loans	9	13,100,000,000.00	47,152,621,956.63
20,738,229,600.00	Proceeds from Aids and Grants	10	24,376,006,020.90	10,476,653,464.25
704,545,000.00	Proceeds from External Loans		-	-
-	Repayment of External Loans Principal	11A	(1,064,535,745.37)	(455,605,431.82)
	Repayment of External Loans Interest	11B	(167,007,874.56)	-
(665,200,000.00)	Repayment of internal loans (17% Bond)- Principal	12	(376,729,177.93)	(805,435,084.54)
(180,700,000.00)	Repayment of Internal Loans(17% Bond) -Interest	12	(755,591,736.15)	(68,461,982.22)
(25,526,422,450.22)	Repayment of Internal Loans- (CB) -Principal	13	(18,866,209,267.59)	(34,883,523,026.33)
(5,000,000,000.00)	Repayment of Internal Loans - (CB) - Interest	13	(4,824,660,659.21)	(9,875,061,827.91)
35,170,452,149.78	Net CashFlow From Financing Activities		11,421,271,560.09	11,541,188,068.06
	Movement in Other Cash equivalent Accounts			
-	(increase)/Decrease in investments		-	-
(32,920,982,450.22)	Net (decrease)/increase in other Cash Equivalents:		39,849,823,533.73	810,299,766.82
	Total Cashflow from other Cash Equivalent Accounts		39,849,823,533.73	810,299,766.82
	Net cash for the year			
	Cash & its Equivalents as at 1st January,2023		(281,303,997.51)	(1,091,603,764.33)
	Cash & its Equivalents as at 31st December,2023		38,768,519,536.22	(281,303,997.51)

Name And Signature  Ali-Akilu Muhammad, CNA
Accountant General Zamfara State



STATEMENT NO.2
ZAMFARA STATE GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

ASSETS:-	NOTES	CURRENT YEAR 2023	PREVIOUS YEAR 2022
Liquid Assets:-		N	N
Cash held by Accountant General	14	38,768,519,536.22	(281,303,997.51)
Gold worth 11 kg	15	307,372,846.00	307,372,846.00
TOTAL LIQUID ASSETS		39,075,892,382.22	26,668,848.49
Investments and Other Assets			
Stock & Shares	16	14,316,827,908.15	5,057,671,570.41
Sinking Fund Account		-	-
Advances	17A	-	44,331,000.00
Loan granted to LGA		-	-
TOTAL INVESTMENTS & OTHER ASSETS		14,316,827,908.15	5,102,002,570.41
TOTAL ASSETS		53,392,720,290.37	5,128,871,418.90
Liabilities Over Asset	17B	122,071,424,963.64	80,399,832,149.88
TOTAL		175,464,145,254.01	85,527,903,568.78
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund		412,369,497.80	(27,141,354,995.07)
Capital Development Fund		38,356,150,038.42	(281,303,997.51)
TOTAL PUBLIC FUNDS		38,768,519,536.22	(27,422,658,992.58)
EXTERNAL AND INTERNAL LOANS			
External Loans Outstanding	18A	26,128,444,831.99	12,945,625,412.25
Internal Loans Outstanding	18B	74,194,584,813.17	94,091,946,247.76
Internal Loans - Bonds Outstanding	18B	17,258,270,822.07	-
TOTAL EXTERNAL AND INTERNAL LOANS		117,581,300,467.23	107,037,571,660.01
OTHER LIABILITIES			
Retention	19A	-	-
Social benefit	19B	8,419,167,036.74	5,912,990,901.35
Contractors	19C	10,695,158,213.82	-
TOTAL LIABILITIES		19,114,325,250.56	5,912,990,901.35
Public Fund + Liabilities		175,464,145,254.01	85,527,903,568.78

Name And Signature
Accountant General Zamfara State

Ali-Akilu Muhammad, CNA

10/03/2024

Note: 18A External Loan Outstanding, The Figure(N 14,247,355,165.11)in Addition on the note is not a new Loan but the exchange rate difference between Naira and Dollar

Note: 18B Internal loan Opening Balance the difference between N 97,595,794,080.76 and N94,091,946,247.76 which is N3,503,847,833.is the unrecorded loan 2022.



STATEMENT NO. 3
ZAMFARA STATE GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL 2022	DETAILS	NOTES	ACTUAL 2023	FINAL BUDGET 2023	CURRENT YR INITIAL BUDGET 2023	SUP. BUDGET 2023	VAR. (N) ON FINAL BUDGET
N			N				
(1,891,683,764.35)	Opening Balance		-				
	ADD: REVENUE						
37,777,245,115.61	Statutory Allocation	1	31,857,663,537.96	39,000,000,000.00	44,000,000,000.00	-	34.00
24,432,934,452.47	Value Added Tax Allocation	1A	33,423,402,408.17	30,500,000,000.00	30,500,000,000.00	-	109.58
61,110,576,803.75	Sub Total: Statutory Allocation		65,281,065,946.13	69,500,000,000.00	74,500,000,000.00	-	72.94
5,023,329,284.81	Personal taxes	2	12,184,194,471.05	10,832,840,000.00	9,870,220,000.00	-	112.47
412,033,191.84	Other taxes	2	2,553,418,109.30	962,640,000.00	717,530,000.00	-	265.23
22,781,000.00	Licences- General	2	1,371,694,042.31	164,460,000.00	39,200,000.00	-	834.06
82,444,138.45	Fees- General	2	3,058,992,353.40	2,330,917,758.74	23,000,000.00	-	131.34
24,149,209.82	Fines - General	2	491,321,653.63	112,440,000.00	2,210,000.00	-	436.96
772,058,414.80	Salaries - General	2	1,022,934,556.45	1,922,150,000.00	15,500,000.00	-	53.22
87,532,533.98	Earnings-General	2	562,475,153.53	237,840,000.00	150,000,000.00	-	237.29
-	Rent on Government buildings General	2	24,713,654.00	2,050,000.00	-	-	1217.42
-	Rent on Land & others - General	2	80,656,824.28	3,990,000.00	-	-	2,021.47
10,084,600.00	Repayments/Refunds - General	2	2,000,000.00	3,105,220,000.00	3,105,200,000.00	-	0.06
-	Investment Income	2	204,778,473.66	76,000,000.00	-	-	269.45
19,961,738.87	Interest Earned	2	104,315,079.35	58,000,000.00	50,000,000.00	-	208.63
-	Re-Insurance General	2	6,942,351.27	62,097,512.69	-	-	11.18
53,586,346.25	Extraordinary Items	2	493,673,098.39	-	200,000,000.00	-	-
6,513,940,477.28	Sub Total Internally Generated Revenue		22,162,099,828.61	19,861,825,271.43	14,173,840,000.00	-	111.58
8,477,416,653.86	Other Receipts	3	33,125,429,595.88	13,762,969,465.97	-	-	248.71
76,109,953,134.81	TOTAL REVENUE		128,572,685,362.54	123,124,794,737.40	84,673,840,000.00	-	
	LESS: EXPENDITURE						
24,148,336,246.68	Personnel Costs (including Salaries on CRP Charges)	4A,B	31,332,694,716.09	30,998,909,600.00	29,284,482,151.00	-	-
-	Social Benefit		-	-	-	-	-
2,226,626,668.17	Pension (Social Benefits)	5	2,535,370,307.24	1,500,000,000.00	-	-	-
30,571,216,068.84	Overhead	6	22,138,960,369.40	63,936,811,360.23	73,952,931,849.74	-	-
92,273,173.37	Bank Charges	7	98,476,011.20	-	-	-	-
57,839,462,157.86	SUB TOTAL RECURRENT EXPENDITURE		56,105,581,403.93	96,435,720,960.23	103,237,414,000.74	-	-
	OTHER RECURRENT PAYMENT/EXPENDITURE						
455,605,431.82	Repayment of External Loans Principal	11 A	1,064,535,745.37	-	357,479,286.44	-	-
	Repayment of External Loans Interest	11 B	167,007,874.56	-	-	-	-
	Internal Loans Repayment						
34,883,523,036.33	Repayment of Internal Loans- (CB) -Principal	13	18,866,209,267.59	25,526,422,430.22	28,845,698,758.34	-	-
9,873,061,827.91	Repayment of Internal Loans - (CB) - Interest	13	4,824,660,659.21	5,000,000,000.00	11,346,466,713.35	-	-
805,485,064.54	Repayment of internal loans (17% Bond)- Principal	12	376,728,177.93	665,200,000.00	100,581,191.97	-	-
68,461,982.22	Repayment of Internal Loans(17% Bond) -Interest	12	755,591,736.15	180,700,000.00	-	-	-
46,888,887,352.82	SUB TOTAL LOANS REPAYMENT		26,854,734,468.81	31,372,322,430.22	40,498,323,958.80	-	-5.55
183,127,539,589.88	TOTAL EXPENDITURE		82,160,235,864.74	127,808,043,410.45	-	-	-
(27,817,586,375.87)	OPERATING BALANCE		38,412,349,497.80	(4,683,248,673.85)	-	-	-
	APPROPRIATIONS/ TRANSFERS:						
	Transfer to Capital Development Fund		38,000,000,000.00				
	Sliding Fund Investment						
(3,562,718,875.88)	Closing Balance		412,349,497.80				

Name And Singnature
Accountant General Zamfara State

Ali-Akilu Muhammad, CNA

10/02/2024



**STATEMENT NO 4
ZAMFARA STATE GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023**

ACTUAL 2023	DETAILS	Note	ACTUAL 2023	Final Budget 2023	Initial/Original Budget 2023	Supplementary Budget 2023	Performance On Total
N			N				
2,471,114,311.55	Opening Balance		(281,383,997.51)	-	-	-	-
	ADD: REVENUE						
(27,141,354,995.07)	Transfer from Consolidated Revenue Fund		38,000,000,000.00	27,226,433,777.17	-	-	-
10,476,633,464.25	Aids and Grants	10	24,376,006,020.90	20,738,229,600.00	26,120,229,600.00	-	117.54
-	External Loans		-	704,545,000.00	-	-	-
47,152,621,956.63	Internal Loans	9	13,100,000,000.00	45,100,000,000.00	-	-	17.42
38,487,928,425.81	TOTAL REVENUE AVAILABLE		75,194,782,023.39	93,769,208,377.17	26,120,229,600.00	-	-
							-
	LESS: CAPITAL EXPENDITURE						-
8,578,771,678.39	Administrative Sector	8	10,616,539,730.93	20,574,421,500.00	19,725,500,000.00	-	28.82
13,147,574,196.02	Economic Sector	8	9,056,829,640.36	51,850,801,877.17	22,696,000,000.00	-	24.59
-	Law and Justice Sector		30,566,000.00	1,349,000,000.00	2,120,000,000.00	-	0.08
8,742,878,548.91	Social Sector	8	3,837,295,388.48	20,926,985,000.00	35,737,000,000.00	-	10.42
-	Capital Expenditure; Funded From Aids And Grants	8B	13,297,301,225.20	-	-	-	36.10
38,769,224,423.32	Total Capital Expenditure		36,838,551,984.97	94,701,208,377.17	88,278,500,000.00	-	234.96
(281,383,997.51)	CLOSING BALANCE		38,356,150,038.42	-			
	Name And Signature of.....						
	Accountant General Zamfara State						


 Name And Signature Ali-Akilu Muhammad, CNA
 Accountant General Zamfara State



ZAMFARA STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	Details	Ref. Note	Amount	Amount		
			N	N		
1	A- Share of Statutory Allocation from FACC					
	Net Share of Statutory Allocation from FACC	A	17,141,974,625.82			
	Add: Deduction at source for Loan Repayment	B	14,765,688,912.34			
	Total(GROSS) FACC Allocation		31,897,663,537.96	31,897,663,537.96		
	B- Value Added Tax					
1A	Share of Value Added Tax (VAT)	C	33,423,172,408.17	33,423,488,418.17		
2	INTERNAUALLY GENERATED REVENUE	D				
ECONOMIC CODE			ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2023
120101	PERSONAL TAXES					
12010104	RYTE ORGANIZED PRIVATE SECTION		2,465,988,921.53	1,000,000,000.00	1,465,988,921.53	539,941,982.42
12010105	RYTE INFORMAL SECTION		224,180,811.05	100,000,000.00	124,180,811.05	364,093.00
12010106	RYTE PUBLIC - LOCAL GOVERNMENTS		1,905,335,893.91	2,500,000,000.00	(594,664,106.09)	335,088,041.30
12010107	RYTE PUBLIC - STATE GOVERNMENT		2,626,440,948.16	2,500,000,000.00	126,440,948.16	997,962,948.32
12010108	RYTE FEDERAL GOVERNMENT ESTABLISHMENTS		3,056,892,976.77	3,667,000,000.00	(610,107,023.23)	3,044,443,055.79
12010109	DIRECT ASSESSMENT TAX		1,805,151,918.64	100,000,000.00	1,805,151,918.64	2,051,662.68
	TOTAL		12,184,184,471.06	9,767,000,000.00	2,318,994,471.06	3,010,899,394.81
120102	OTHER TAXES					
12010201	SALES TAXES		796,488,479.82	10,000,000.00	796,478,479.82	838,750.00
12010202	PROPERTY TAX		395,427,844.11	10,000,000.00	395,417,844.11	3,079,875.00
12010203	WITHHOLDING TAX		779,861,200.11	265,000,000.00	514,861,200.11	372,073,818.61
12010204	STAMP DUTY		143,951,173.98	250,000,000.00	(106,048,826.01)	2,471,316.95
12010205	POOL BETTING TAX		137,311,214.09		137,311,214.09	-
12010206	DEVELOPMENT TAX/LEVY		123,998,632.13		123,998,632.13	85,381,372.48
12010207	CAPITAL GAIN TAX		117,383,953.80	200,000,000.00	(82,616,046.10)	-
12010208	LIVESTOCK TAX		23,591,802.10	2,500,000.00	21,091,802.10	1,808,450.00
12010209	ENTERTAINMENT TAX		35,367,703.15	10,000,000.00	25,367,703.15	-
	TOTAL		2,554,476,109.30	772,500,000.00	1,782,876,109.30	814,032,151.04
120201	LICENSES - GENERAL					
12020105	RADIO/TELEVISION STATION LICENSES		366,207,669.18	-	366,207,669.18	100,000.00
12020110	BAR/ HOUSE LICENSE		27,047,718.48	-	27,047,718.48	-
12020114	DANE GUN LICENSES		36,063,624.64	-	36,063,624.64	-
12020116	CATTLE DEALER LICENSES		130,192,033.90	-	130,192,033.90	-
12020118	DRIED FISH & MEAT LICENSES		140,207,670.91	-	140,207,670.91	-
12020119	PET (DOG) LICENSES		141,375,027.75	-	141,375,027.75	-
12020119	FISHING PERMITS		3,015,906.16	-	3,015,906.16	-
12020122	PRODUCCE BUYING LICENSES		12,622,288.62	-	12,622,288.62	-
12020131	MOTOR VEHICLE LICENSES		63,111,343.12	3,000,000.00	60,111,343.12	2,893,125.00
12020132	DRIVERS' LICENSES		72,961,272.18	13,000,000.00	59,961,272.18	10,680,000.00
12020133	PRETEXT MEDICINE & DRUG STORES LICENSES		5,409,543.70	-	5,409,543.70	3,000.00
12020134	PRIVATE SCHOOLS LICENSES		25,244,537.25	-	25,244,537.25	3,723,000.00
12020136	HEALTH FACILITIES LICENSES		54,065,436.96	-	54,065,436.96	20,000.00
12020137	TRADE PERMIT LICENSES		92,471,981.15	-	92,471,981.15	-
12020139	LEARNER'S PERMIT		94,038,902.16	-	94,038,902.16	287,500.00
12020140	FORESTRY REVENUE		30,664,080.94	-	30,664,080.94	300,000.00
12020141	HIDES AND SKIN BUYERS LICENCE		19,241,111.00	-	19,241,111.00	-
12020142	HIDES AND SKIN PREMISES LICENCE		3,006,000.00	-	3,006,000.00	-
12020143	HARY LEAVE BUYERS LICENCE		1,504,600.00	-	1,504,600.00	-
12020144	RENEWAL OF MOTOR VEHICLE LICENCE		-	2,000,000.00	(2,000,000.00)	2,086,700.00
12020145	MARRIAGE CERTIFICATE LICENCE		-	-	-	-
12020146	BEAST OF BURDEN LICENCE		-	-	-	-
12020147	MOVEMENT AND LOADING LICENCE		-	-	-	-
12020151	REGISTRATION OF TRICYCLE LICENCE		-	12,000,000.00	(12,000,000.00)	765,000.00
12020152	RENEWAL OF TRICYCLE LICENCE		-	8,000,000.00	(8,000,000.00)	502,025.00
12020153	REGISTRATION OF MOTORCYCLE LICENCE		815,622.66	1,000,000.00	(184,377.34)	671,300.00
12020154	RENEWAL OF MOTORCYCLE LICENCE		827,486.84	200,000.00	627,486.84	262,150.00
12020155	QUARRY CRUSHING PLANT LICENCE		45,775,343.10	-	45,775,343.10	-
	TOTAL		1,371,694,042.31	38,200,000.00	1,333,494,042.31	28,781,000.00



120204	FEES - GENERAL				
12020401	COURT FEES	43,985,133.42	-	43,985,133.42	1,099,800.00
12020404	TRADE UNION FEES	52,893,879.00	-	52,893,879.00	-
12020409	WEIGHTS & MEASURE FEES	68,275,544.00	-	68,275,544.00	-
12020413	FILMS CENSORSHIP/ PRODUCTION FEES	49,861,696.42	-	49,861,696.42	78,000.00
12020415	TRADE TESTING FEES	115,023,891.73	-	115,023,891.73	3,904,500.00
12020417	CONTRACT REGISTRATION FEES	109,052,575.84	-	109,052,575.84	5,873,095.81
12020418	MARRIAGE/ DIVORCE FEES	44,289,215.45	-	44,289,215.45	-
12020420	PILGRIMS WELFARE FEES	15,000,000.00	-	15,000,000.00	180,000.00
12020424	ACCREDITATION FEES	91,078,380.71	-	91,078,380.71	-
12020426	COURT SUMMONS FEES	57,206,832.00	-	57,206,832.00	10,760,249.00
12020427	TENDER FEES	198,024,500.70	-	198,024,500.70	-
12020428	FIRE SAFETY CERTIFICATE FEES	55,690,311.31	-	55,690,311.31	2,240,500.00
12020430	PROFESSIONAL REGISTRATION FEES	49,003,610.24	-	49,003,610.24	-
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	285,862,789.31	-	285,862,789.31	-
12020436	BILL BOARD ADVERTISEMENT FEES	64,005,757.50	-	64,005,757.50	-
12020438	SURVEY PLANNING/ BUILDING FEES	44,701,866.00	-	44,701,866.00	6,773,500.00
12020442	MEDICAL CONSULTANCY FEES	14,738,600.00	-	14,738,600.00	2,580,000.00
12020448	LABORATORY ANALYSIS FEES	58,088,272.83	-	58,088,272.83	-
12020446	AGRICULTURAL/VETERINARY SERVICES FEES	14,214,154.00	-	14,214,154.00	-
12020447	LAND USE FEES	101,161,580.28	-	101,161,580.28	-
12020448	DEVELOPMENT LEVIES	-	10,000,000.00	(10,000,000.00)	-
12020449	BUSINESS/TRADE OPERATING FEES	70,324,145.16	-	70,324,145.16	-
12020451	TIMBER & FOREST FEES	53,895,525.42	-	53,895,525.42	-
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	27,319,092.05	-	27,319,092.05	-
12020453	APPLICATIONS FEES	124,826,869.59	-	124,826,869.59	490,000.00
12020454	PARKING FEES	-	-	-	28,000.00
12020455	CONSENT FEES (NON-REFUNDABLE)	77,530,325.90	-	77,530,325.90	990,000.00
12020456	CERTIFICATE OF ROAD WORTHINESS	41,580,599.27	-	41,580,599.27	1,846,250.00
12020458	LAND DEVELOPMENT FEES	95,580,554.42	-	95,580,554.42	32,870.00
12020459	EXAMINATION FEES	25,968,305.29	-	25,968,305.29	-
12020460	MARKET FEES	93,000,000.00	-	93,000,000.00	-
12020461	HOTELS LEVY	99,424,640.96	-	99,424,640.96	4,690,734.09
12020462	IRRIGATION FEES	58,321,228.00	-	58,321,228.00	3,457,771.00
12020464	IMMUNIZATION, VACCINATION & POULTRY FEES	30,115,135.70	-	30,115,135.70	1,100,000.00
12020465	PERFORMANCE OF CONTRACT AGREEMENTS	204,133,625.70	-	204,133,625.70	1,473,254.70
12020469	TRADE CATTLE FEES	80,678,945.45	-	80,678,945.45	19,572,000.00
12020471	MARRIAGE CERTIFICATE	98,630,981.73	-	98,630,981.73	755,000.00
12020472	ROAD CUTTING FEES	45,975,206.72	-	45,975,206.72	-
12020473	ACCOMMODATION FEES	67,682,102.05	-	67,682,102.05	180,000.00
12020474	HONEY CARriage CERTIFICATE	-	8,000,000.00	(8,000,000.00)	549,510.00
12020475	CONTRACT PROCESSING FEES	52,918,671.50	-	52,918,671.50	-
12020476	REGISTRATION BOOKLET	-	5,000,000.00	(5,000,000.00)	2,357,500.00
12020477	LAND CHARGES	-	-	-	6,713,098.65
12020479	PRIVATE CLINICS REGISTRATION/RENEWAL	82,825,809.71	-	82,825,809.71	27,000.00
12020480	AFFIDAVIT AND DECLARATION OF AGE	-	-	-	601,331.08
12020482	AMUSEMENT PARK FEES	72,937,894.81	-	72,937,894.81	-
12020483	GUITE FEES	-	-	-	-
12020484	EDUCATION LEVY	-	-	-	117,000.00
12020485	APPEAL FEES SHARIA COURT	41,775,858.00	-	41,775,858.00	194,430.00
12020486	APPEAL FEES HIGH COURT	62,795,802.25	-	62,795,802.25	5,084,108.00
12020489	CONFERENCE HALL FEES	-	-	-	-
12020490	ZAMFARA TRANSPORT AUTHORITY FEES	44,955,055.05	-	44,955,055.05	-
12020492	CERTIFICATE OF OCCUPANCY FEES	-	-	-	-
12020495	ABAJOUR FEES	-	-	-	-
	TOTAL	2,098,997,352.40	21,000,000.00	2,077,997,352.40	82,444,198.43
120205	FINES - GENERAL				
12020501	COURT FINES	-	-	-	428,800.00
12020502	OBSTRUCTION FINES	-	2,000,000.00	(2,000,000.00)	914,375.00
12020503	PENALTY GENERAL	85,773,305.24	280,000.00	85,953,305.24	20,805,034.62
12020504	FINES FOR ILLEGAL CUTTING OF ROAD	88,773,305.24	-	88,773,305.24	2,000,000.00
12020505	SANITATION COURT FINES	6,808,559.29	-	6,808,559.29	-
12020507	EVALUATION OFFENCES FINES	77,229,704.48	-	77,229,704.48	-
12020510	ILLEGAL MINERS	-	-	-	-
12020511	MINING OFFENCES FINES	8,092,810.67	-	8,092,810.67	-
12020513	CONTRAVENTION OFFENCES FINES	8,262,661.68	-	8,262,661.68	-
12020514	FINES FOR ILLEGAL OPERATION OF SCHOOL	7,851,473.08	-	7,851,473.08	-
12020515	FINES FOR ILLEGAL OPERATION OF TRADITIONAL MEDICAL SHOPS	8,060,518.30	-	8,060,518.30	-
12020516	FINES FOR ILLEGAL OPERATION OF PATENT MEDICINE STORE	5,045,208.76	-	5,045,208.76	-
12020517	FINES FOR ILLEGAL OPERATION OF HOSPITALS & MATERNITY HOMES	7,244,352.82	-	7,244,352.82	-
12020520	PENALTY ON STAMP DUTIES	6,704,075.34	-	6,704,075.34	-
12020522	PENALTY FOR LATE PAYMENT DEVELOPMENT FEE	22,244,326.71	-	22,244,326.71	-
12020524	FOREST OFFENCES FINES	25,325,323.42	-	25,325,323.42	-
12020525	PENALTY FOR HEAVY DUTY VEHICLE	8,500,000.00	-	8,500,000.00	-
12020528	PENALTY FOR DAMAGE TO PUBLIC PROPERTY	25,663,261.09	-	25,663,261.09	-
12020529	FINES ON OVERDUE BOOKS	-	-	-	-
12020530	COURT FINES ON TRAFFIC OFFENCES	1,672,140.17	-	1,672,140.17	-
12020532	STRAY ANIMAL FINES	42,324,826.01	-	42,324,826.01	-
12020533	POLLUTERS PAY PRINCIPLE FINES	41,158,177.15	-	41,158,177.15	-
12020537	FINES FOR TRAFFIC AND VEHICLE OFFENCES	8,576,804.27	-	8,576,804.27	-
	TOTAL	481,381,523.69	2,280,000.00	483,661,523.69	24,148,209.82



1202000	SALES - GENERAL			-	-
12020001	SALES OF JOURNAL & PUBLICATIONS	45,220,285.99	-	45,220,285.99	54,399,460.00
12020002	SALES OF ID CARDS	33,773,283.89	-	33,773,283.89	-
12020003	SALES OF STORES/SCRAPS/UNSERVICEABLE ITEMS	88,394,240.00	-	88,394,240.00	-
12020004	SALES OF VACCINES	-	-	-	-
12020005	SALES OF BILLS OF ENTITIES/APPLICATION FORMS	84,792,853.83	-	84,792,853.83	-
12020006	SALES OF CONSULTANCY REGISTRATION FORMS	79,897,899.00	-	79,897,899.00	-
12020007	SALES OF IMPROVED SEEDS/CHEMICAL	37,350,488.87	-	37,350,488.87	-
12020008	PROCEEDS FROM SALES OF FARM PRODUCE	-	-	-	-
12020009	PROCEEDS FROM MEDICATIONS	-	-	-	-
12020010	PROCEEDS FROM SALES OF SHIPS SCRAPS	78,342,540.88	-	78,342,540.88	-
12020011	SALES OF GOVERNMENT BUILDINGS	64,407,205.16	-	64,407,205.16	-
12020012	SALES OF UNIFORMS	-	-	-	245,000.00
12020013	SALES OF SEED FROM NURSORIES	82,542,487.72	-	82,542,487.72	-
12020014	SALES OF TOURISM GUIDE	-	-	-	-
12020015	SALES OF VEHICLE NEW PLATE NUMBER	88,132,248.78	15,000,000.00	84,932,248.78	19,550,000.00
12020016	SEEDS MULTIPLICATION SALES	17,485,334.00	-	17,485,334.00	-
12020017	SALES OF ADMISSION FORMS GENERAL	48,429,048.00	-	48,429,048.00	276,800.00
12020018	SALES OF DRUGS	40,451,283.00	-	40,451,283.00	-
12020019	SALES OF BROADCASTING AIRTIME	1,000,000.00	-	1,000,000.00	-
12020020	SALES OF COTTON MARKET MATERIALS	1,000,000.00	-	1,000,000.00	-5.53
12020021	SALES OF FERTILIZER	-	-	-	-
12020022	SALES OF CONTRACT AGREEMENT FORMS	-	-	-	-
12020023	SALES OF FORMS - OTHER INSTITUTIONS	-	-	-	-
12020024	SALES OF FORMS - JSC	46,108,878.21	-	46,108,878.21	-
12020025	SALES OF APPLICATION FORMS - CSC	35,092,099.96	-	35,092,099.96	-
12020026	SALES OF COMMERCIAL & INDUSTRIAL PROMOTIONS	-	-	-	-
12020027	SALES OF ART DESIGN	48,431,213.00	-	48,431,213.00	-
12020028	SALES OF FORMS NATIONAL DRAWING LICENCES	28,342,072.00	500,000.00	27,842,072.00	20,000.00
12020029	SALES OF MATERIALS	-	-	-	-
12020030	SALES OF POULTRY FEEDS	-	-	-	-
12020031	SALES OF POULTRY PRODUCTS	48,878,752.34	-	48,878,752.34	-
12020032	SALES OF RURAL DAIRY MILKING COWS	31,420,342.34	-	31,420,342.34	-
12020033	SALES OF APER FORM	-	-	-	-
12020034	SALES OF TRANSFER OF SERVICE FORM	2,552,125.00	-	2,552,125.00	-
12020035	SALES OF CAFE'S AIRTIME	2,552,125.00	-	2,552,125.00	-
12020036	SALES OF GOLD	-	-	-	692,627,154.00
12020037	TOTAL	1,022,804,258.45	15,500,000.00	1,007,414,558.45	772,254,464.00
1202000	EARNINGS - GENERAL			-	-
12020001	EARNINGS FROM CONSULTANCY SERVICES	-	-	-	-
12020002	EARNINGS FROM LABORATORY SERVICES	-	-	-	-
12020003	EARNINGS FROM THE USE OF GOVERNMENT VEHICLES	-	-	-	-
12020004	EARNINGS FROM THE USE OF GOVERNMENT HALLS	-	-	-	-
12020005	EARNINGS FROM TOLLS OF EXPRESSWAY	-	-	-	-
12020006	EARNINGS FROM MEDICAL SERVICES	-	-	-	-
12020007	EARNINGS FROM AGRICULTURAL PRODUCE	28,822,910.00	-	28,822,910.00	-
12020008	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	-	-	-	-
12020009	EARNINGS FROM COMMERCIAL ACTIVITIES	-	-	-	96,106,608.98
12020010	EARNINGS FROM QUARRY CRUSHING PLANT	170,296,238.38	-	170,296,238.38	-
12020011	OTHER EARNINGS	189,023,414.94	150,000,000.00	49,023,414.94	51,429,943.00
12020012	EARNINGS FROM VIEWING CENTRES, HERBAL MEDICINES SELLERS	-	-	-	-
12020013	EARNINGS FROM DOWNLOADERS, PLAY STATIONS, MUSICIANS	-	-	-	-
12020014	EARNINGS FROM FILM'S PRODUCERS	154,322,602.39	-	154,322,602.39	-
12020015	TOTAL	622,439,165.71	150,000,000.00	49,415,139.71	172,554,552.98
1202000	RENT ON GOVERNMENT BUILDINGS - GENERAL			-	-
12020001	RENT ON GOVERNMENT QUARTERS	-	-	-	-
12020002	RENT ON GOVERNMENT BUILDINGS	250,000.00	-	250,000.00	-
12020003	RENT ON CONFERENCE CENTRES	995,132.48	-	995,132.48	-
12020004	RENT OF PRODUCE STORES	23,577,521.52	-	23,577,521.52	-
12020005	TOTAL	24,822,552.98	-	24,822,552.98	-
1202000	RENT ON LAND & OTHERS - GENERAL			-	-
12020001	RENT ON GOVERNMENT LAND	10,823,422.17	-	10,823,422.17	-
12020002	RENT ON OIL PLOT & AERODROMES	4,500,000.00	-	4,500,000.00	-
12020003	RENTS & PREMIUM ON THE ALLOCATION OF LAND	-	-	-	-
12020004	RENTS OF PLOTS & SITE SERVICES PROGRAMME	20,298,781.11	-	20,298,781.11	-
12020005	LEASE RENTAL	45,234,621.00	-	45,234,621.00	-
12020006	RENTS ON GOVERNMENT PROPERTIES	-	-	-	-
12020007	TOTAL	80,856,824.28	-	80,856,824.28	-
1202000	REPAYMENTS/REFUNDS - GENERAL			-	-
12020001	MOTOR VEHICLE ADVANCES (NEMV)	2,000,000.00	5,200,000.00	(3,200,000.00)	-
12020002	REPAYMENT OF MOTORCYCLES LOANS	-	3,100,000,000.00	(3,100,000,000.00)	-
12020003	REPAYMENT OF HOUSING LOANS	-	-	-	10,084,600.00
12020004	TOTAL	2,000,000.00	3,105,200,000.00	(3,103,200,000.00)	10,084,600.00
1202000	INVESTMENT INCOME			-	-
12020001	OPERATING SURPLUS	75,775,205.38	-	75,775,205.38	-
12020002	DIVIDEND RECEIVED	112,302,268.27	-	112,302,268.27	-
12020003	OTHER INVESTMENT INCOME	13,700,000.00	-	13,700,000.00	-
12020004	TOTAL	201,777,473.65	8,500,000.00	193,277,473.65	-
1202000	INTEREST BARNED			-	-
12020001	BANK INTEREST	104,975,679.35	-	104,975,679.35	19,061,798.87
12020002	TOTAL	104,975,679.35	96,000,000.00	8,925,679.35	19,061,798.87
1202000	RE-IMBURSEMENT GENERAL			-	-
12020001	PEST CONTROL RE-IMBURSEMENT	500,000.00	-	500,000.00	-
12020002	RE-IMBURSEMENT FROM ZASCO	500,000.00	-	500,000.00	-
12020003	RE-IMBURSEMENT FROM SALES OF COTTON SEEDS	5,000,000.00	-	5,000,000.00	-
12020004	RE-IMBURSEMENT OF CONSTRUCTION OF MARKET	942,351.28	-	942,351.28	-
12020005	TOTAL	6,942,351.28	84,000,000.00	(74,057,648.72)	-
1202000	EXTRAORDINARY ITEMS			-	-
12020001	UNSPECIFIED REVENUE	493,873,098.38	200,000,000.00	293,873,098.38	58,588,348.25
12020002	TOTAL	493,873,098.38	200,000,000.00	293,873,098.38	58,588,348.25
1202000	GRAND TOTAL	24,182,088,820.84	14,343,840,000.00	7,885,759,820.84	8,085,479,477.30



3	Other Receipts		ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2022
	Excess Crude/Mon oil Revenue		1,992,947,479.06	1,940,289,000.00	52,658,479.06	2,382,743,877.77
	Excess Bank Charges		-	-	-	97,985,143.57
	Forex Equalisation		1,127,843,560.76	-	1,127,843,560.76	-
	Exchange Gain		10,312,435,580.35	6,000,000,000.00	4,312,435,580.35	14,1916,642.56
	Ecological Funds		2,753,408,902.38	-	2,753,408,902.38	1,858,377,260.71
	Refund Of Excess Bank Charges		-	2,550,000,000.00	(2,550,000,000.00)	-
	Refund of Whl And Stamp Duty		-	-	-	-
	Augmentation		1,882,909,210.09	300,022,488.37	1,582,886,721.66	-
	Excess Oil Revenue		-	-	-	-
	Electronic Money Transfer Levy		3,169,396,791.98	154,787,042.00	3,014,609,749.98	1,290,893,873.32
	Solid Mineral		105,548,686.70	870,870,985.50	(765,322,298.80)	-
	Non Mineral Revenue		682,301,004.69	2,000,000,000.00	(1,317,698,995.31)	-
	Refund of Primary Healthcare		61,279,570.26	-	61,279,570.26	212,131,090.05
	Exchange Difference		889,309,520.37	-	889,309,520.37	-
	Federal Payee		1,097,898,097.21	-	1,097,898,097.21	-
	Distribution of Refund CBN		3,764,440,687.52	-	3,764,440,687.52	-
	Other Income from ICPC		30,000,000.00	-	30,000,000.00	-
	Refund of ISPO		1,610,243,066.90	-	1,610,243,066.90	348,442,604.59
	BO Commercial Agriculture Credit		380,932,210.32	-	380,932,210.32	1,318,970,959.99
	BO OAGF		142,174,082.40	-	142,174,082.40	-
	FRAC Withheld Esrow Account		68,730,100.47	-	68,730,100.47	-
	Federation Accounts		105,548,686.70	-	105,548,686.70	-
	FSN Treasury Crude Account		675,149,530.07	-	675,149,530.07	-
	Contractual		301,092,308.44	-	301,092,308.44	-
	BNG PYM OF 50NG ML		2,000,000,000.00	-	2,000,000,000.00	-
	KEY CHO/MIS NMO CO LTD		2,664,000.00	-	2,664,000.00	-
	States Contribution		30,639,785.13	-	30,639,785.13	-
	NNPC Limited		128,871,891.25	-	128,871,891.25	-
	States Argument		409,380,602.81	-	409,380,602.81	-
	Note Issuance		-	-	-	681,351,296.20
	Sub-Total		33,128,438,595.80	13,789,866,425.87	19,338,572,169.93	8,477,816,829.86
		F				
4A	Personnel Costs (Including Salaries and OLF Charges)		ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2022
	List of MDA: Administrative Sector	Pa	3,612,458,562.93	7,146,123,488.00	(3,533,664,925.07)	7,307,374,601
	List of MDA: Economic Sector	Pa	2,569,198,892.78	3,229,400,000.00	(660,201,107.22)	2,546,707,072.29
	List of MDA: Law and Justice Sector	Pa	1,491,795,894.58	1,779,700,000.00	(287,904,105.42)	1,079,003,711.32
	List of MDA: Social Sector	Pa	23,340,939,991.02	18,843,686,112.00	4,497,253,879.02	13,083,177,488.46
	Total Personnel Cost		80,924,488,341.31	80,998,309,590.00	(73,818,248.69)	84,002,860,210.68
4B	CONSOLIDATED REVENUE FUND	Pa				
	OFFICE OF THE ACCOUNTANT GENERAL OFFICE		ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2022
	Judiciary Service Commission		76,831,162.75	14,000,000.00	62,831,162.75	22,270,844.00
	State Auditor General		7,599,528.00	8,000,000.00	(400,472.00)	7,599,528.00
	Local Government Auditor General		7,599,528.00	8,000,000.00	(400,472.00)	4,433,175.00
	Civil Service Commission		18,305,134.00	8,000,000.00	10,305,134.00	27,568,716.00
	Local Government Service Commission		19,872,134.00	8,000,000.00	11,872,134.00	34,800,000.00
	State Independent Electoral Commission		18,100,000.00	10,000,000.00	8,100,000.00	21,078,372.00
	Assembly Services Commission		208,393,648.00	22,000,000.00	186,393,648.00	9,075,210.00
	Law Reform Commission		12,818,972.00	1,300,000.00	11,518,972.00	14,800,000.00
	Anti Corruption Commission		25,255,318.82	-	25,255,318.82	-
	SSG Political Office Holders		-	-	-	-
	TOTAL:		408,379,446.58	78,300,000.00	330,079,446.58	142,079,008.00
	Grand total		31,332,894,888.09	31,078,109,590.00	254,785,298.09	24,149,238,248.68
5	SOCIAL BENEFIT	G				
			ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2022
	Gratuity Paid		-	-	-	56,475,110.19
	Death Benefits Paid		-	-	-	28,289,544.86
	Contract Gratuity Paid		-	-	-	1,329,501.69
	TOTAL GRATUITY		-	800,000,000.00	(800,000,000.00)	94,094,156.74
	Pension		2,535,370,307.24	2,520,000,000.00	15,370,307.24	2,225,626,668.17
	Other Pension Services		-	-	-	-
	TOTAL PENSION		2,535,370,307.24	2,520,000,000.00	15,370,307.24	2,225,626,668.17
	TOTAL SOCIAL BENEFIT		2,535,370,307.24	2,520,000,000.00	15,370,307.24	2,320,721,000.91
		H				
6	OVERHEAD COSTS		ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2022
	List of MDA: Administrative Sector	H1	15,822,573,168.88	21,683,341,723.00	(5,860,768,554.12)	21,461,588,450.46
	List of MDA: Economic Sector	H2	2,843,341,353.78	37,219,071,450.22	(34,375,729,096.44)	6,098,821,284.70
	List of MDA: Law and Justice Sector	H3	1,765,891,004.43	731,870,000.00	1,034,021,004.43	794,857,127.71
	List of MDA: Social Sector	H4	2,293,684,844.25	4,302,515,187.01	(2,008,830,342.76)	2,275,889,205.97
	TOTAL		22,725,490,371.34	63,934,812,350.23	(41,209,321,978.89)	30,631,266,868.84



7	BANK CHARGES		ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2022
	Zenith Bank Vtc		93,068,412.24		93,068,412.24	78,913,344.31
	Fidelity Bank		3,242.75		3,242.75	1,483.50
	Heritage Bank		-		-	-
	UBA (FAAC)		84,751.38		84,751.38	107,483.21
	First Bank		10,783.07		10,783.07	1,579,798.81
	Zenith Bank AG		1,820.00		1,820.00	1,410,321.54
	UBA Ecological		16,365.42		16,365.42	54,502.07
	UBA Deduction		3,083,056.00		3,083,056.00	668,367.14
	UBA Health Care		2,206,889.94		2,206,889.94	-
	Zenith Bank		-		-	8,988,089.32
	First Bank		-		-	1,059,463.40
	TOTAL		98,495,011.30		98,495,011.30	98,479,779.37
8A	CAPTION EXPENDITURES ACCORDING TO SECTORS	J	ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2022
	List of MDA: Administrative Sector	J1	10,616,559,750.93	20,524,421,500.00	(9,907,861,749.07)	8,278,771,678.28
	List of MDA: Economic Sector	J2	3,556,829,649.96	57,850,801,877.77	(54,293,972,227.81)	13,140,521,196.02
	List of MDA: Law and Justice Sector	J3	30,666,000.00	1,343,000,000.00	(1,312,334,000.00)	-
	List of MDA: Social Sector	J4	3,872,283,388.68	20,385,385,000.00	(17,513,101,611.32)	6,320,878,488.91
	Capital Expenditure Funded From Aids And Grants	J5	13,292,301,225.20	-	13,292,301,225.20	-
	TOTAL		26,288,629,814.67	84,301,208,377.77	(58,012,578,563.10)	20,799,234,423.21
9A	PROCEEDS FROM COMMERCIAL BANKS LOANS(NOTE ISSUANCE)	K	ACTUAL 2023	ACTUAL 2023	VARIANCE	ACTUAL 2022
	NOTE ISSUANCE ZENITH BANK		8,300,000,000.00			
	NOTE ISSUANCE FBN BANK		1,500,000,000.00			
	NOTE ISSUANCE UBA BANK		5,000,000,000.00			
	NOTE ISSUANCE UBA BANK		100,000,000.00			
	TOTAL		15,800,000,000.00	15,400,000,000.00	400,000,000.00	
9B	PROCEEDS FROM INTERNAL LOANS	L	ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2022
	Zenith Bank Term Loan		-	-	-	5,000,000,000.00
	Fidelity Bank(Counter part)		-	-	-	-
	Zenith Bank LIBE (Counter part)		-	-	-	1,577,592,064.78
	UBA Contract Finance Facility		-	-	-	-
	FBN Contract Finance Facility		-	-	-	1,079,327,588.20
	Budget Support II		-	-	-	-
	UBA CACS Loan		-	-	-	3,800,000,000.00
	UBA Term Loan		-	-	-	8,185,000,000.00
	UBA NG Cares		-	-	-	1,000,000,000.00
	UBA 28N Covid 19		-	-	-	2,000,000,000.00
	FGN Bridging Finance		-	-	-	15,095,902,285.70
	20BN Note Issuance First (Trench)		-	-	-	4,535,000,000.00
	Family Homes Fund LTD		-	-	-	5,000,000,000.00
	Note Issuance Series II		15,800,000,000.00	15,400,000,000.00	400,000,000.00	-
	Total		15,800,000,000.00	15,400,000,000.00	400,000,000.00	42,152,827,868.68
10	Aid & Grants	M	ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2022
	Zamfara State University T/Minara		57,078,032.27	2,000,000,000.00	(1,942,921,967.73)	-
	College of Education Minu		687,325,150.00	-	687,325,150.00	118,406,454.50
	Abdu Gusau Polytechnic		506,442,654.53	-	506,442,654.53	391,760,086.00
	Universal Basic Education Commission (UBEC)		8,908,327,228.76	200,000,000.00	8,708,327,228.76	1,241,180,268.16
	Fiscal Transparency -SFTAS		3,764,440,687.52	3,700,000,000.00	64,440,687.52	4,999,375,000.00
	Foreign Donor (UNICEF)		221,532,000.00	2,500,000,000.00	(2,278,468,000.00)	29,150,180.00
	Foreign Donor (WORLD BANK)		-	200,000,000.00	(200,000,000.00)	2,783,761,475.48
	NG Cares Programme		10,251,055,267.82	-	10,251,055,267.82	900,000,000.00
	Total		24,378,000,000.00	15,600,000,000.00	8,778,000,000.00	19,478,693,454.25
10A	External Loans Outstanding	N	Balance as at 1/1/2023	Additional Loan	Loan Paid Back	Balance As at 31/12/2023
	List of The Loans					
	ZSG Health Service Rehabilitation Project A		91,842,436.30	109,546,816.02	7,643,385.41	187,845,867.41
	ZSG Health Service Rehabilitation Project A		128,779,240.32	135,728,263.29	10,719,503.90	253,188,600.11
	ZSG Health Service Rehabilitation Project A		8,225,833.91	5,780,571.00	857,262.88	15,248,592.63
	ZSG Health Service Rehabilitation Project A		835,844,705.03	627,091,966.34	68,668,538.25	1,894,208,143.52
	ZSG Health Service Rehabilitation Project A		545,339,678.09	577,389,193.21	45,579,486.71	1,077,045,310.53
	ZSG Community Based Poverty Reduction		1,832,587,981.88	1,841,333,332.80	-	3,673,921,314.68
	Zamfara State Systems Development IDA		591,707,720.55	822,732,205.82	190,322,315.00	1,464,170,970.57
	Zamfara State HIV/AIDS Programme IDA		59,309,034.90	521,378,381.41	69,091,221.03	973,150,205.28
	Zamfara State Comm. And Social Dev. Project		1,765,421,290.68	1,790,375,843.02	65,312,400.38	3,480,424,730.65
	ZSG Third National Fadama Dev. Proj.		2,375,802,393.13	2,516,077,897.91	99,816,328.24	5,093,079,254.81
	ZSG Health System Dev Proj (Addn Financ)		910,481,106.25	924,948,485.07	35,022,878.54	1,799,356,719.89
	ZSG Second HIV/AIDS Program Dev. Proj.		1,844,573,699.25	1,870,795,766.05	67,185,961.77	3,648,185,097.55
	Zamfara State Youth Employment and Social support		-	1,145,584,663.65	302,161,200.00	839,423,463.65
	ZSG Community Based Agric & Rural Dev Proj		1,054,702,342.97	1,079,099,023.03	95,298,580.27	2,079,099,946.27
	TOTAL EXTERNAL LOANS OUTSTANDING AS AT 31/12/2023		18,845,825,413.25	16,343,355,185.41	1,044,575,785.37	28,128,444,891.89
10B	External Loans Outstanding		Interest			
	List of The Loans					
	ZSG Health Service Rehabilitation Project A		1,180,372.01			
	ZSG Health Service Rehabilitation Project A		1,641,327.44			
	ZSG Health Service Rehabilitation Project A		105,334.40			
	ZSG Health Service Rehabilitation Project A		10,099,793.20			
	ZSG Health Service Rehabilitation Project A		6,382,288.36			
	ZSG Community Based Poverty Reduction		29,613,435.15			
	Zamfara State Systems Development IDA		10,681,173.94			
	Zamfara State HIV/AIDS Programme IDA		6,854,454.66			



	Zamfara State Comm. And Social Dev. Project		22,187,744.33			
	ZSG Third National Pedana Dev. Proj.		33,385,819.21			
	ZSG Health System Dev Proj (Addin Finance)		12,028,273.94			
	ZSG Second HIV/AIDS Program Dev. Proj.		23,166,088.83			
	Zamfara State Youth Employment and Social support		1,355,439.32			
	ZSG Community Based Agric & Rural Dev. Proj		73,432,486.26			
	TOTAL Interest		187,002,874.89			
12	State Bonds (Note Issuance)	Q	Balance as at 1/1/2023	Additional Loan	Loan Paid Back	Balance As at 31/12/2023
	List of the loans					
	20BN Note Issuance Series I & II		4,535,000,000.00	13,100,000,000.00	375,728,177.93	17,258,270,822.07
	Total		4,535,000,000.00	13,100,000,000.00	375,728,177.93	17,258,270,822.07
12	State Bonds (Note Issuance)		INTEREST			
	List of the loans		ACTUAL 2023			
	20BN Note Issuance Series I & II		755,594,736.75			
	Total		755,594,736.75			
13	Internal Loans Commercial Bank	P	Balance as at 1/1/2023	Additional Loan	Loan Paid Back	Balance As at 31/12/2023
	List of the loans					
	Zenith Bank Term Loan		1,625,848,491.95	-	1,625,848,491.95	-
	18.4BN Restructured Commercial Bank Loans		16,021,094,996.79	-	339,012,812.89	15,713,822,873.95
	Zenith Bank UBE (counter part)		1,050,539,497.08	-	1,050,539,497.08	-
	UBA Contract Finance Facility		5,110,960,198.40	-	5,110,960,198.40	-
	FBN Contract Finance		861,777,614.09	-	861,777,614.09	-
	Budget Support		12,306,121,061.10	-	99,407,370.09	12,206,713,691.07
	UBA CACS Loan		2,817,070,634.30	-	2,817,070,634.30	-
	UBA Short Term Loan 2		686,693,285.40	-	686,693,285.40	-
	Zenith Bank Counter Part Acreal Fund		241,031,822.18	-	241,031,822.18	-
	UBA 2BN Covid-19		1,966,701,183.34	-	198,775,575.04	1,767,925,608.30
	FGN Bridging Finance		18,043,088,742.84	-	-	18,043,088,742.84
	Family Homes Fund LTD		5,000,000,000.00	-	307,456,823.94	4,692,543,176.06
	10.020BN SKYE Bank (Salary Bailout)		8,853,894,120.35	-	88,282,467.24	8,765,611,653.11
	10BN Eca Concessionary Loan		8,548,544,870.54	-	146,739,813.31	8,401,805,057.23
	Zenith Bank Term Loan 5BN 2		1,791,989,901.89	-	1,791,989,901.89	-
	UBA Short Term Loan 3		3,500,000,000.00	-	3,500,000,000.00	-
	Total		83,060,794,080.76	-	18,884,209,887.58	64,176,584,193.17
13	Internal Loans Commercial Bank		INTEREST			
	List of the loans		ACTUAL 2023			
	Zenith Bank Term Loan		71,518,361.00			
	18.4BN Restructured Commercial Bank Loans		1,563,755,731.43			
	Zenith Bank UBE (counter part)		11,858,383.69			
	UBA Contract Finance Facility		377,311,597.08			
	FBN Contract Finance		46,116,500.13			
	Budget Support		85,023,434.81			
	UBA CACS Loan		79,397,979.97			
	UBA Short Term Loan 2		15,277,518.59			
	Zenith Bank Counter Part Acreal Fund		7,607,326.81			
	UBA 2BN Covid-19		158,801,846.51			
	FGN Bridging Finance		-			
	Family Homes Fund LTD		582,593,447.40			
	10.020BN SKYE Bank (Salary Bailout)		363,927,183.23			
	10BN Eca Concessionary Loan		355,766,764.57			
	Zenith Bank Term Loan 5BN 2		89,273,645.62			
	UBA Short Term Loan 3		163,300,167.27			
	Total		4,824,689,858.21			
14	Closing Cash Book Balance Held by Accountant General	Q	ACTUAL 2023		ACTUAL 2022	
	OPENING BALANCE		(281,303,992.57)		1,091,603,764.33	
	UNITED BANK FOR AFRICA		9,000,000,000.00	ZENITH BANK	(753,776,418.90)	
	UNITED BANK FOR AFRICA		4,500,000,000.00	STERLING BANK	142,324.82	
	UNITED BANK FOR AFRICA		8,000,000,000.00	FCMB BANK	26,088.91	
	ZENITH BANK		4,000,000,000.00	STANBIC IBTC BANK	910.70	
	ZENITH BANK		7,000,000,000.00	GUARANTY TRUST BANK	223,599.76	
	UBA ECOLOGICAL		220,724,698.00	ACCESS BANK	227,208.15	
	ZENITH WOT		3,505,687,776.44	UNITED BANK FOR AFRICA	(148,192,321.31)	
	UBA PAAC		2,823,811,058.73	FIRST BANK	936,132.09	
				KEYSTONE BANK	14,818.56	
				FIDELITY BANK	1,705,375.95	
			-	SUB TOTAL	(894,885,081.75)	
				AG'S ACCOUNTS	1,708,954,822.97	
	TOTAL		18,768,919,336.22		(281,303,992.57)	



16	INVESTMENTS	R	Amount	Amount	
	Investments In Quoted Companies		14,396,827,808.95	-	
	Investments In unquoted Companies		-	-	
	Loans to Government Companies		-	-	
	Loans to Other Government		-	-	
	Total Investments		14,396,827,808.95		
17	LIST OF OUTSTANDING ADVANCES		ACTUAL 2023	BUDGETED 2023	VARIANCE
	List of MDA: Administrative Sector				20,915,000.00
	List of MDA: Economic Sector				3,500,000.00
	List of MDA: Law and Justice Sector				-
	List of MDA: Social Sector				19,815,000.00
	Total				44,230,000.00
17B	LIABILITIES OVER ASSET	B	ACTUAL 2023	ACTUAL 2022	
	External Loan		26,128,444,831.88	12,845,525,472.23	
	Internal Loan		74,184,314,813.77	84,091,845,242.75	
	Internal Loan Bond		17,258,270,522.07		
	Gratuity (Social) Benefit		8,413,871,096.24	5,312,890,301.35	
	Contractors Areas		10,645,156,213.82		
	SUB TOTAL		136,030,059,775.78	102,250,361,016.33	
	Gold Worth mlg		307,372,846.00	26,052,468.48	
	Investment		14,396,827,808.95	5,057,871,570.48	
	Advances		-	44,230,000.00	
	Public Fund		-	27,122,658,992.58	
	SUB TOTAL		14,694,200,754.93		
	TOTAL		150,724,260,530.71	107,302,913,016.81	
18A	External Loans Outstanding		Balance as at 1/1/2023	Additional Loan	Loan Paid Back Principal
	List of The Loans				Balance As at 31/12/2023
	ZSG Health Service Rehabilitation Project A		81,842,436.80	103,696,916.02	7,542,385.41
	ZSG Health Service Rehabilitation Project A		128,773,240.72	135,728,283.28	16,955,042.56
	ZSG Health Service Rehabilitation Project A		8,221,307.91	8,710,571.00	489,263.09
	ZSG Health Service Rehabilitation Project A		35,544,755.03	827,031,666.28	791,486,911.25
	ZSG Health Service Rehabilitation Project A		245,258,828.03	577,384,133.21	332,125,305.18
	ZSG Community Based Poverty Reduction		1,832,587,101.88	1,847,355,832.80	14,768,735.92
	Zamfara State Systems Development IDA		831,703,770.55	822,732,388.92	8,971,381.63
	Zamfara State HIV/AIDS Programme IDA		399,903,034.90	522,378,389.42	122,475,354.52
	Zamfara State Comm. And Social Dev. Project		1,785,421,290.62	1,790,815,443.02	5,394,152.40
	ZSG Third National Reforms Dev. Proj.		2,575,902,555.13	2,616,027,587.91	40,125,032.78
	ZSG Health System Dev Proj (Addm Finance)		910,481,106.55	924,086,186.07	13,605,079.52
	ZSG Second HIV/AIDS Program Dev. Proj.		1,844,573,683.25	1,870,726,786.05	26,153,102.80
	Zamfara State Youth Employment and Social support		-	1,186,384,663.68	1,186,384,663.68
	ZSG Community Based Agric & Rural Dev. Proj		1,054,702,842.97	1,059,099,083.03	4,396,240.06
	TOTAL EXTERNAL LOANS OUTSTANDING AS AT 1/1/2023		12,495,625,423.25	14,243,835,485.31	1,748,210,062.06
18B	Internal Loans Outstanding		Balance as at 1/1/2023	Additional Loan	Loan Paid Back
	List of The Loans				Balance As at 31/12/2023
	Zenith Bank Term Loan		1,625,848,491.95	-	1,625,848,491.95
	18.4BN Restructured Commercial Bank Loans		16,032,034,006.79	-	328,072,872.83
	Zenith Bank LBS (counter part)		1,050,530,467.08	-	1,050,530,467.08
	UBA Contract Finance Facility		5,110,880,198.40	-	5,110,880,198.40
	FBN Contract Finance		861,777,514.09	-	861,777,514.09
	Budget Support		10,306,121,051.10	-	39,407,370.03
	UBA CACS Loan		2,817,070,594.20	-	2,817,070,594.20
	UBA Short Term Loan 2		686,583,265.40	-	686,583,265.40
	Zenith Bank Counter Part Accrual Fund		241,831,822.18	-	241,831,822.18
	UBA 2BN Covid-19		1,986,701,359.34	-	1,986,775,575.04
	PSN Bridging Finance		18,043,082,742.84	-	18,043,082,742.84
	Family Home Fund LTD		5,000,000,000.00	-	307,166,823.94
	10.000BN SKYE Bank (Salary Backout)		8,469,854,100.55	-	38,292,442.24
	10BN Eca Concessionary Loan		8,541,544,870.84	-	148,739,113.31
	Zenith Bank Term Loan 3BN 2		1,791,592,301.89	-	1,791,592,301.89
	UBA Short Term Loan 3		3,500,000,000.00	-	3,500,000,000.00
	Total		83,066,794,880.76	-	18,966,209,288.29
18B	Internal Loans Bond Outstanding		Balance as at 1/1/2023	Additional Loan	Loan Paid Back
	20BN Note Issuance Series I & II		4,535,000,000.00	19,100,000,000.00	376,295,177.98
	Total		4,535,000,000.00	19,100,000,000.00	376,295,177.98
19A	OUTSTANDING GRATUITY AS AT 31ST December, 2023			Amount	Amount
	Gratuity Due			8,413,871,096.24	
	TOTAL			8,413,871,096.24	
19C	CONTRACTORS AREAS				
	MDA'S	BENEFICIARY	OUTSTANDING AREAS		
	Durat	Ah Danfulen mal dora	33,583,921.00		
	Ministry of Health	Ah Nduka den kulu	12,580,309.75		
	Ministry of Health	Ah malinsara amadu	24,000,000.00		
	Ministry of Health	Isah Usman garinus	15,802,554.80		
	Ministry of Health	Ah Sami Inuwa	33,772,819.00		
	Ministry of Health	Ah Shehu hassan kano	11,666,338.25		
	Ministry of Health	Ah Shehu hassan kano	23,395,301.75		
	Ministry of Works	Syndicate & commercial	5,113,092,606.80		
	Ministry of Health	Ah Sami Inuwa	33,772,819.00		
	Ministry of science tech education	Neco	48,028,535.00		
	Ministry of Works	Perm sec works	80,000,000.00		
	Ministry of Works	Musa kallah muhd	58,876,558.32		
	Ministry of Works	Dan idah & sowa	243,282,292.76		



Ministry of Works	Dan tata & sawoe	235,341,982.43		
Ministry of Works	Dan tata & sawoe	324,145,749.66		
Ministry of Works	Dan tata & sawoe	240,270,144.61		
Ministry of Land & survey	perm sec land	15,155,770.00		
Ministry of Works	M/r babatunde adegoke	29,375,067.00		
Ministry for religious	Alh babangida abubakar	53,105,771.00		
Office of the Head of service	Pernu sac HOS	36,687,990.00		
Rural Water Supply	B U M Nig Ltd	122,300,256.00		
Ruwatson	B U M Nig Ltd	31,539,534.75		
Rural Water Supply	ZMK Enterprises	22,788,900.00		
Ministry of Health	AA Akemis	20,255,806.31		
Durst	Sosani Multi trade	27,800,307.00		
Durst	Alh Ibrahim shuganu	43,590,254.00		
Durst	Alh gaidama	45,652,277.07		
Durst	Henman Logistics	46,551,852.54		
Durst	Yakubu Abubakari	17,105,340.00		
Durst	Shinkafi Investment	15,331,839.18		
Durst	Muktar Jerald shinkafi	31,408,112.02		
Durst	Alh abubakari bagajari	44,015,168.35		
Durst	Mubakar malikah	22,571,501.67		
Durst	Alh abubakari baura	32,855,246.83		
Durst	Alh ahmed husaini	38,268,920.75		
Durst	Alh sale mai gaojo	52,072,280.00		
Durst	Alh yahya mai hula	45,411,375.91		
Durst	Alh dogan kofu magani	73,363,792.37		
Durst	Zampolex	14,121,172.95		
Durst	Alh nura surjo	60,008,576.00		
Durst	Rose hill engineering	140,848,241.80		
Durst	Sapeo rig	207,764,296.20		
Durst	Alh hamsu lita	24,021,395.81		
Durst	Shawalli amiru	42,892,755.15		
Durst	Alh ununu maha	75,862,880.00		
Durst	Abubakar muhammad	22,142,522.23		
Durst	Moon pride	58,383,871.00		
Durst	Alh Danfulani mai dogo	58,383,871.00		
Ministry of information	Shambay rig	79,717,867.97		
Durst	Alzab rig	58,383,871.00		
Durst	Ajiki engce	38,089,168.88		
Durst	Alh yusuf Ibrahim	40,307,872.92		
Durst	Betola Investment	58,383,871.00		
Durst	Raf's rig	40,042,680.00		
Durst	Mashino engineering	18,872,270.88		
Durst	Ufa brook rig	64,008,032.00		
Durst	Pride of engineering	40,165,638.57		
Durst	Ammani turbay	34,535,380.71		
Durst	Alh baru bashir	25,064,540.00		
Durst	Alh yabuya dan hasie	31,553,853.00		
Ministry of Works	Homa vikars	484,756,243.57		
Ministry of Works	Symdome & commercial	434,277,489.33		
Ministry of water resources	Niva blue star	84,285,781.27		
Ministry of Works	Muti plus	592,604,454.98		
Ministry for religious	Gand'u masandara Innowe	195,245,245.46		
TOTAL		10,895,158,203.81		

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SUMMARY OF PERSONNEL (SALARIES)
FOR THE PERIOD JANUARY TO JUNE 2023

4A. F1	ADMINISTRATIVE SECTOR	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
01100100100	GOVERNMENT HOUSE	6,731,112.79	6,731,112.79	6,731,112.79	6,731,112.79	6,731,112.79	6,731,112.79	40,386,976.74
011100100200	DEPUTY GOVERNORS OFFICE	1,897,636.54	1,897,636.78	1,931,386.54	1,897,636.78	1,931,386.54	1,897,636.78	11,487,069.96
011100200100	DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS	480,012.69	480,012.69	480,012.69	480,012.69	480,012.69	480,012.69	2,940,076.14
011100200200	DIRECTORATE FOR INTER COMMUNITY RELATIONS	222,104.30	222,104.30	222,104.03	222,104.03	222,104.03	222,104.03	1,332,624.48
011100200300	DIRECTORATE FOR NON GOVERNMENTAL ORGANISATION	236,802.62	236,802.62	236,802.62	236,802.62	236,802.62	236,802.62	1,420,815.92
011100300100	STATE PENSION COMMISSION	503,053.73	503,053.73	503,053.73	503,053.73	503,053.73	503,053.73	3,018,322.58
011100300200	ZAMFARA STATE ANTI CORRUPTION COMMISSION	1,009,963.35	1,009,963.35	1,009,963.35	1,009,963.35	1,009,963.35	1,009,963.35	6,059,779.99
011101000100	CABINET AFFAIRS & GENERAL SERVICES	3,949,393.36	3,949,393.36	3,949,393.36	3,949,393.36	3,949,393.36	3,949,393.36	23,696,360.00
011101000200	BUREAU FOR PUBLIC PROCUREMENT	140,549.15	140,549.15	140,549.15	140,549.15	140,549.15	140,549.15	843,294.90
011101000300	TOTAL	15,188,628.59	15,188,628.59	15,188,628.59	15,188,628.59	15,188,628.59	15,188,628.59	91,111,771.72
012000000000	STATE ASSEMBLY							
012000100100	ZAMFARA STATE HOUSE OF ASSEMBLY	8,706,122.62	8,706,122.62	8,706,122.62	8,706,122.62	8,706,122.62	8,706,122.62	52,236,735.72
012000100200	HOUSE OF ASSEMBLY SERVICE COMMISSION	1,458,723.22	1,458,723.22	1,458,723.22	1,458,723.22	1,458,723.22	1,458,723.22	8,752,339.32
012000200200	ASSEMBLY MATTERS	12,927,443.00	12,927,443.00	12,927,443.00	12,927,443.00	12,927,443.00	12,927,443.00	77,564,658.00
012000300200	TOTAL	23,092,288.84	23,092,288.84	23,092,288.84	23,092,288.84	23,092,288.84	23,092,288.84	140,901,437.88
013000000000	MINISTRY OF INFORMATION							
013000100100	MINISTRY OF INFORMATION	5,056,067.47	5,056,067.47	5,056,067.47	5,056,067.47	5,056,067.47	5,056,067.47	30,336,404.82
013000100200	DIRECTORATE OF PUBLIC MEDIA AND COMMUNICATION	810,620.16	810,620.16	810,620.16	810,620.16	810,620.16	810,620.16	4,863,720.96
013000300100	ZAMFARA RADIO AND TELEVISION	9,171,390.00	9,171,390.00	9,171,390.00	9,171,390.00	9,171,390.00	9,171,390.00	55,028,340.00
013000300200	CENSORSHIP BOARD	3,341,353.06	3,341,353.06	3,341,353.06	3,341,353.06	3,341,353.06	3,341,353.06	20,048,118.36
013000300300	GOVERNMENT PRINTING PRESS	224,727.85	224,727.85	224,727.85	224,727.85	224,727.85	224,727.85	1,348,366.70
013000300400	ZAMFARA STATE PRINTING & PUBLISHING COMPANY (LP)	820,109.15	820,109.15	820,109.15	820,109.15	820,109.15	820,109.15	4,920,554.90
013000300500	TOTAL	19,476,788.69	19,476,788.69	19,476,788.69	19,476,788.69	19,476,788.69	19,476,788.69	117,680,223.22
014000000000	MINISTRY OF SECURITY AND HOME AFFAIRS							
014000100100	MINISTRY OF SECURITY AND HOME AFFAIRS	961,118.94	961,118.94	961,118.94	961,118.94	961,118.94	961,118.94	5,766,713.64
014000100200	HISBACH COMMISSION	16,812,061.92	16,812,061.92	16,812,061.92	16,812,061.92	16,812,061.92	16,812,061.92	100,872,393.68
014000100300	FIRE SERVICE	19,814,279.14	19,814,279.14	19,814,279.14	19,814,279.14	19,814,279.14	19,814,279.14	118,886,718.84
014000100400	TOTAL	37,587,459.00	37,587,459.00	37,587,459.00	37,587,459.00	37,587,459.00	37,587,459.00	225,011,831.96
015000000000	OFFICE OF THE HEAD OF SERVICE							
015000100100	ADMINISTRATIVE	55,635,883.09	55,635,883.09	55,635,883.09	55,635,883.09	55,635,883.09	55,635,883.09	333,815,109.85
015000100200	ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT	35,521,861.17	35,521,861.17	35,521,861.17	35,521,861.17	35,521,861.17	35,521,861.17	213,130,296.04
015000100300	TOTAL	91,157,744.26	91,157,744.26	91,157,744.26	91,157,744.26	91,157,744.26	91,157,744.26	546,945,405.89
016000000000	AUDITOR GENERAL							
016000100100	OFFICE OF THE AUDITOR GENERAL (STAFF)	7,716,956.83	7,716,956.83	7,716,956.83	7,716,956.83	7,716,956.83	7,716,956.83	46,301,781.08
016000100200	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	6,770,280.46	6,770,280.46	6,770,280.46	6,770,280.46	6,770,280.46	6,770,280.46	40,621,682.76
016000100300	TOTAL	14,487,237.29	14,487,237.29	14,487,237.29	14,487,237.29	14,487,237.29	14,487,237.29	86,923,463.84
017000000000	PUBLIC COMPLAINTS COMMISSION							
017000100100	PUBLIC COMPLAINTS COMMISSION	526,926.17	526,926.17	526,926.17	526,926.17	526,926.17	526,926.17	3,161,557.02
017000100200	TOTAL	526,926.17	526,926.17	526,926.17	526,926.17	526,926.17	526,926.17	3,161,557.02
018000000000	CIVIL SERVICE COMMISSION							
018000100100	CIVIL SERVICE COMMISSION	2,033,536.63	2,033,536.63	2,033,536.63	2,033,536.63	2,033,536.63	2,033,536.63	12,201,219.97
018000100200	TOTAL	2,033,536.63	2,033,536.63	2,033,536.63	2,033,536.63	2,033,536.63	2,033,536.63	12,201,219.97
019000000000	INDEPENDENT ELECTORAL COMMISSION							
019000100100	STATE INDEPENDENT ELECTORAL COMMISSION	2,439,021.68	2,439,021.68	2,439,021.68	2,439,021.68	2,439,021.68	2,439,021.68	14,634,130.08
019000100200	DIRECTORATE FOR ELECTION MATTERS	289,833.63	289,833.63	289,833.63	289,833.63	289,833.63	289,833.63	1,739,001.78
019000100300	TOTAL	2,728,855.31	2,728,855.31	2,728,855.31	2,728,855.31	2,728,855.31	2,728,855.31	16,373,131.86
020000000000	LOCAL GOVERNMENT SERVICE COMMISSION							
020000100100	LOCAL GOVERNMENT SERVICE COMMISSION	371,941.41	371,941.41	371,941.41	371,941.41	371,941.41	371,941.41	2,231,650.05
020000100200	TOTAL	371,941.41	371,941.41	371,941.41	371,941.41	371,941.41	371,941.41	2,231,650.05
021000000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT							
021000100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	511,863,207.75	511,863,207.75	511,863,207.75	511,863,207.75	511,863,207.75	511,863,207.75	3,070,980.00
021000100200	LIAISON OFFICE KADUNA	532,111.33	532,111.33	532,111.33	532,111.33	532,111.33	532,111.33	3,192,667.98



16103000100	HAJI COMMISSION	235,403.91	235,403.91	235,403.91	235,403.91	235,403.91	1,412,423.46
16103000100	DIRECTORATE OF POVERTY ALLEVIATION AGENCY	223,910.04	223,910.04	223,910.04	223,910.04	223,910.04	1,243,460.24
16103000200	DIRECTORATE OF GOVERNMENT PROJECTS MONITORING	2,285,199.54	2,285,199.54	2,285,199.54	2,285,199.54	2,285,199.54	13,810,393.63
16103000300	DIRECTORATE OF PROTOCOL	1,913,738.56	1,913,738.56	1,913,738.56	1,913,738.56	1,913,738.56	11,482,431.36
	DIRECTORATE OF LABOUR MATTERS	376,866.68	376,866.68	376,866.68	376,866.68	376,866.68	2,261,200.08
	TOTAL	5,609,295.53	5,609,295.53	5,609,295.53	5,609,295.53	5,609,295.53	33,271,438.44
16700000000	MINISTRY FOR SPECIAL DUTIES						
16700100100	MINISTRY FOR SPECIAL DUTIES	199,099.53	199,099.53	199,099.53	199,099.53	199,099.53	1,194,597.18
	TOTAL	199,099.53	199,099.53	199,099.53	199,099.53	199,099.53	1,194,597.18
16800000000	MINISTRY FOR RELIGIOUS AFFAIRS						
16800100100	MINISTRY FOR RELIGIOUS AFFAIRS	3,732,466.76	3,732,466.76	3,732,466.76	3,732,466.76	3,732,466.76	22,394,800.56
16800300100	AGENCY FOR QUR'ANIC MEMORIZATION & TA'WEEZ	9,415,453.95	9,415,453.95	9,415,453.95	9,415,453.95	9,415,453.95	56,492,723.70
16800400100	PREACHING & BSI. OF JUM'AT MOSQUE/COMMISSION	1,121,532.48	1,121,532.48	1,121,532.48	1,121,532.48	1,121,532.48	75,729,194.88
16800500100	SHARIA RESEARCH AND DEVELOPMENT/COMMISSION	757,961.89	757,961.89	757,961.89	757,961.89	757,961.89	4,547,771.34
16800600100	DIRECTORATE OF QUR'ANIC SCHOOLS/DEVELOPMENT & IS	395,526.53	395,526.53	395,526.53	395,526.53	395,526.53	2,373,159.18
	TOTAL	15,422,941.61	15,422,941.61	15,422,941.61	15,422,941.61	15,422,941.61	96,537,649.66
	SUB TOTAL	235,403.91	235,403.91	235,403.91	235,403.91	235,403.91	1,412,423.46
20000000000	ECONOMIC SECTOR 12						
21500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	10,186,031.38	10,186,031.38	10,186,031.38	10,186,031.38	10,186,031.38	61,899,445.23
21500100100	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	2,473,442.07	2,473,442.07	2,473,442.07	2,473,442.07	2,473,442.07	14,840,652.42
21500100300	DIRECTORATE COMMODITY, MARKETING & DISTRIBUTION	5,765,749.32	5,765,749.32	5,765,749.32	5,765,749.32	5,765,749.32	34,594,497.12
21511000100	ZAMFARA AGRICULTURAL SUPPLY COMPANY	12,985,972.68	12,985,972.68	12,985,972.68	12,985,972.68	12,985,972.68	77,915,636.08
21510200100	ZAMFARA AGRICULTURAL DEVELOPMENT PROJECT	913,258.11	913,258.11	913,258.11	913,258.11	913,258.11	5,479,548.66
21510200400	FERTILIZER COMPANY	19,788,256.05	19,788,256.05	19,788,256.05	19,788,256.05	19,788,256.05	118,279,813.32
21510200800	ZAMFARA COMPREHENSIVE AGRICULTURAL REVOLUTION	28,134,894.24	28,134,894.24	28,134,894.24	28,134,894.24	28,134,894.24	169,974,034.38
21502100100	COLLOR OF AGRICULTURE, BAKURA	80,748,515.82	80,748,515.82	80,748,515.82	80,748,515.82	80,748,515.82	482,988,587.21
	TOTAL	55,144,306.97	55,144,306.97	55,144,306.97	55,144,306.97	55,144,306.97	339,671,412.89
22000000000	MINISTRY OF FINANCE	6,345,802.00	6,345,802.00	6,345,802.00	6,345,802.00	6,345,802.00	38,675,219.00
22000100100	MINISTRY OF FINANCE	61,400,108.97	61,400,108.97	61,400,108.97	61,400,108.97	61,400,108.97	369,742,691.89
	TOTAL	67,745,910.97	67,745,910.97	67,745,910.97	67,745,910.97	67,745,910.97	408,396,630.89
22300000000	MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	2,845,141.85	2,845,141.85	2,845,141.85	2,845,141.85	2,845,141.85	17,204,678.97
22300100100	MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	439,700.51	439,700.51	439,700.51	439,700.51	439,700.51	2,639,203.06
22301800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	394,325.28	394,325.28	394,325.28	394,325.28	394,325.28	2,365,951.68
22301800300	HOELS MANAGEMENT BOARD	3,886,287.77	3,886,287.77	3,886,287.77	3,886,287.77	3,886,287.77	23,317,726.62
22303300100	GUSAU CENTRAL MARKET	7,565,455.41	7,565,455.41	7,565,455.41	7,565,455.41	7,565,455.41	45,324,940.33
	TOTAL	14,108,409.89	14,108,409.89	14,108,409.89	14,108,409.89	14,108,409.89	84,921,626.37
22400000000	MINISTRY OF WORKS & TRANSPORT	175,097.83	175,097.83	175,097.83	175,097.83	175,097.83	1,050,586.98
023400100100	MINISTRY OF WORKS & TRANSPORT	14,383,597.72	14,383,597.72	14,383,597.72	14,383,597.72	14,383,597.72	86,972,213.95
023400400100	ZAMFARA ROADS MAINTENANCE AGENCY						
	TOTAL	14,558,695.55	14,558,695.55	14,558,695.55	14,558,695.55	14,558,695.55	88,930,888.93
23600000000	MINISTRY OF CULTURE AND TOURISM						
023600100100	MINISTRY OF CULTURE AND TOURISM	1,994,383.02	1,994,383.02	1,994,383.02	1,994,383.02	1,994,383.02	11,966,288.12
23600400100	HISTORY BUREAU	16,888,675.98	16,888,675.98	16,888,675.98	16,888,675.98	16,888,675.98	98,686,600.56
23605200200	COUNCIL FOR ARTS AND CULTURE	255,464.54	255,464.54	255,464.54	255,464.54	255,464.54	1,617,578.10
	TOTAL	18,138,523.54	18,138,523.54	18,138,523.54	18,138,523.54	18,138,523.54	110,270,466.78
23700000000	MINISTRY OF TOURISM AND HOTEL/AMUSEMENT						
23700100100	MINISTRY OF TOURISM AND HOTEL/AMUSEMENT	892,040.07	892,040.07	892,040.07	892,040.07	892,040.07	5,460,510.00
23700100200	GUSAU AMUSEMENT PARK	882,848.87	882,848.87	882,848.87	882,848.87	882,848.87	5,460,510.00
	TOTAL	1,774,888.94	1,774,888.94	1,774,888.94	1,774,888.94	1,774,888.94	10,921,020.00
23800000000	MINISTRY OF BUDGET & ECO. PLANNING						
23800100100	MINISTRY OF BUDGET & ECO. PLANNING	7,549,277.33	7,549,277.33	7,549,277.33	7,549,277.33	7,549,277.33	45,295,714.81
23800400100	STATE BUREAU OF STATISTICS	1,669,232.13	1,669,232.13	1,669,232.13	1,669,232.13	1,669,232.13	10,215,999.94
	TOTAL	9,218,509.46	9,218,509.46	9,218,509.46	9,218,509.46	9,218,509.46	55,511,714.75
25200000000	MINISTRY OF WATER RESOURCES						



25200100100	MINISTRY OF WATER RESOURCES	4,748,169.48	4,748,169.48	4,748,169.48	4,748,169.48	4,748,169.48	28,489,016.88
25200100200	DIRECTORATE OF RURAL WATER SUPPLY	1,109,700.82	1,109,700.82	1,109,700.82	1,109,700.82	1,109,700.82	6,639,204.92
25210200100	ZAMFARA STATE WATER BOARD	22,129,020.38	22,129,020.38	22,129,020.38	22,129,020.38	22,129,020.38	90,159,122.28
25210300100	RURAL WATER SANITATION (RUWATSAN) PROJECT	435,858.22	435,858.22	435,858.22	435,858.22	435,858.22	2,615,149.32
	TOTAL	28,422,748.90	28,422,748.90	28,422,748.90	28,422,748.90	28,422,748.90	137,921,499.40
25300000000	HOUSING AND URBAN DEVELOPMENT						-
25300100100	DIRECTORATE OF HOUSING & TOWN PLANNING	2,065,589.92	2,065,589.92	2,065,589.92	2,065,589.92	2,065,589.92	12,999,539.52
25301000100	STATE HOUSING CORPORATION	213,802.02	213,802.02	213,802.02	213,802.02	213,802.02	1,282,811.12
25305000100	ZAMFARA URBAN & REGIONAL PLANNING BOARD	2,272,201.85	2,272,201.85	2,272,201.85	2,272,201.85	2,272,201.85	13,633,211.18
	TOTAL	4,882,893.79	4,882,893.79	4,882,893.79	4,882,893.79	4,882,893.79	27,315,562.74
26000000000	LANDS AND SURVEY						-
26000100100	DIRECTORATE OF LANDS AND SURVEY	2,965,681.37	2,965,681.37	2,965,681.37	2,965,681.37	2,965,681.37	17,992,120.26
	TOTAL	2,965,681.37	2,965,681.37	2,965,681.37	2,965,681.37	2,965,681.37	17,992,120.26
26300000000	RURAL DEVELOPMENT						-
26300100100	MINISTRY FOR RURAL DEVELOPMENT	2,727,445.41	2,727,445.41	2,727,445.41	2,727,445.41	2,727,445.41	16,364,872.46
26300100200	DIRECTORATE OF RURAL ELECTRIFICATION	3,409,428.42	3,409,428.42	3,409,428.42	3,409,428.42	3,409,428.42	20,456,570.52
	TOTAL	6,136,873.83	6,136,873.83	6,136,873.83	6,136,873.83	6,136,873.83	36,821,442.98
34000000000	LAW AND JUSTICE F3						-
34000100100	HIGH COURT OF JUSTICE	30,721,769.53	31,056,910.99	31,056,910.99	31,056,910.99	30,721,769.53	185,336,841.56
31800600100	SHARIA COURT OF APPEAL	64,214,569.48	64,010,735.47	64,010,735.47	64,010,735.47	64,214,569.48	384,675,914.85
31801100100	JUDICIARY SERVICE COMMISSION	4,987,498.24	4,987,498.24	4,987,498.24	4,987,498.24	4,987,498.24	29,524,880.44
	TOTAL	99,923,837.35	100,065,144.70	100,065,144.70	99,923,837.35	99,923,837.35	589,536,946.85
35400000000	MINISTRY OF JUSTICE						-
35400100100	MINISTRY OF JUSTICE	11,514,927.73	25,355,144.62	11,514,927.73	25,355,144.62	11,514,927.73	119,610,217.85
35400200100	LAW REFORM COMMISSION	186,594.45	186,594.45	186,594.45	186,594.45	186,594.45	1,119,866.79
	TOTAL	11,701,522.18	25,541,739.07	11,701,522.18	25,541,739.07	11,701,522.18	121,729,784.75
36000000000	SOCIAL SECTOR F4						-
36000100100	MINISTRY OF YOUTH EMPOWERMENT	15,825,347.38	15,825,347.38	2,087,600.18	2,087,600.18	2,170,347.38	44,166,589.88
53903300100	DIRECTORATE OF SPORTS	1,715,517.49	1,715,517.49	1,715,517.49	1,715,517.49	1,715,517.49	10,293,104.50
	TOTAL	17,540,864.87	17,540,864.87	3,803,117.67	3,803,117.67	3,885,864.87	50,459,694.32
51400000000	MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL WELFARE						-
51400100100	MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL WELFARE	3,137,101.16	3,137,101.16	3,137,101.16	3,137,101.16	3,137,101.16	18,822,608.61
	TOTAL	3,137,101.16	3,137,101.16	3,137,101.16	3,137,101.16	3,137,101.16	18,822,608.61
51700000000	EDUCATION						-
51700100100	MINISTRY OF EDUCATION	52,296,514.86	52,448,674.86	52,296,514.86	52,448,674.86	52,296,514.86	314,255,669.16
51700100200	FEMALE EDUCATION BOARD	148,251,094.64	162,070,869.48	148,251,094.64	162,070,869.48	148,251,094.64	934,965,897.36
51700100300	ARABIC AND ISLAMIC EDUCATION BOARD	89,126,935.44	89,435,695.00	89,126,935.44	89,435,695.00	88,731,633.68	535,283,580.56
51700100400	SECONDARY SCHOOLS FEEDING COMMISSION	30,163,397.44	30,197,886.73	30,163,397.44	30,197,886.73	30,163,397.44	181,083,953.51
51700300100	ZAMFARA STATE UNIVERSAL BASIC EDUCATION BOARD	32,115,592.03	32,237,601.62	31,969,604.01	32,104,391.60	21,737,811.60	189,343,388.15
51700800100	STATE LIBRARY BOARD	740,336.75	740,336.75	740,336.75	740,336.75	740,336.75	4,443,820.58
51701000100	AGENCY FOR MASS EDUCATION BOARD	16,309,530.09	16,324,248.56	16,309,530.09	16,324,248.56	16,309,530.09	97,801,535.95
51701100100	AGENCY FOR NOMADIC EDUCATION	6,343,371.13	6,312,420.73	6,343,371.13	6,312,420.73	6,265,264.09	37,889,248.54
51702400100	TEACHERS SERVICE BOARD	239,445,565.01	239,062,875.55	239,445,565.01	239,062,875.55	239,445,565.01	1,435,523,321.68
	TOTAL	614,792,337.39	628,836,409.28	628,731,294.93	614,646,349.37	603,941,248.16	3,719,639,238.41
52100000000	HEALTH						-
52100100100	MINISTRY OF HEALTH	10,547,478.37	10,703,484.51	10,188,187.12	10,335,524.16	10,697,035.76	62,897,050.23
52100200100	PRIMARY HEALTH CARE BOARD	9,774,857.01	9,815,021.79	9,774,857.01	9,815,021.79	9,774,857.01	58,769,636.48
52100300100	HOSPITALS SERVICE MANAGEMENT BOARD	303,687,004.89	355,124,112.61	360,986,112.61	358,138,241.25	355,317,275.08	2,088,940,854.48
52110200200	KING FARAD WOMEN & CHILDREN HOSPITAL	9,015,325.09	9,033,672.63	9,033,672.63	9,015,525.09	9,015,525.09	54,147,893.16
52110200400	YAKMAN BAKURA SPECIALIST HOSPITAL	64,735,080.05	64,735,080.05	66,300,030.42	66,300,030.42	86,347,252.05	414,697,583.41
52110400100	SCHOOL OF NURSING & MIDWIFERY	27,203,801.82	27,299,029.54	27,299,029.54	27,203,801.82	27,203,801.82	163,413,266.56
52110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, TSAKE	29,215,963.82	29,399,020.95	29,399,020.95	29,215,963.82	29,215,963.82	175,844,954.31
521211300100	DRUGS & MEDICAL CONSUMABLES MANAGEMENT AGENCY	4,590,784.32	4,590,784.32	4,590,784.32	4,590,784.32	4,590,784.32	29,865,120.78
	TOTAL	458,760,495.37	510,691,206.40	517,611,899.38	515,684,544.84	522,162,494.95	3,048,235,280.18
53500000000	ENVIRONMENT						-



53500100100	MINISTRY OF ENVIRONMENT	2,985,341.62	5,234,526.91	5,234,526.91	2,985,341.62	5,234,526.91	5,234,526.91	265,999,790.88
53505500100	ZAMFARA ENVIRONMENTAL SANITATION AGENCY	38,384,994.23	38,384,994.23	38,384,994.23	38,384,994.23	38,384,994.23	38,384,994.23	230,369,965.38
	TOTAL	41,370,335.85	43,619,521.14	43,619,521.14	41,370,335.85	43,619,521.14	43,619,521.14	257,318,756.46
05440000000	MINISTRY OF HUMANITARIAN AFFAIR							-
05440000100	ZAKKAT AND ENDOWMENT BOARD	1,669,232.13	1,669,232.13	1,669,232.13	1,669,232.13	1,669,232.13	1,669,232.13	10,815,592.78
	TOTAL	1,669,232.13	1,669,232.13	1,669,232.13	1,669,232.13	1,669,232.13	1,669,232.13	10,815,592.78
55100000000	LOCAL GOVERNMENT AND CHIEFTAINCY							-
55100100100	MIN. FOR LOCAL GOVERNMENT & COMMUNITY DEVELOPMENT	9,994,022.76	9,994,022.76	9,994,022.76	9,994,022.76	9,994,022.76	9,994,022.76	59,964,136.56
55100200100	DIRECTORATE OF CHIEFTAINCY AFFAIRS	437,190.03	437,190.03	437,190.03	437,190.03	437,190.03	437,190.03	2,623,140.18
	TOTAL	10,431,212.79	10,431,212.79	10,431,212.79	10,431,212.79	10,431,212.79	10,431,212.79	62,587,276.74
56300000000	MINISTRY OF SCIENCE & TECH. EDUCATION							-
56300100100	MINISTRY OF SCIENCE & TECH. EDUCATION	7,857,773.05	7,857,773.05	7,857,773.05	7,857,773.05	7,857,773.05	7,857,773.05	47,214,874.82
56300200100	SCIENCE AND TECHNICAL TEACHERS BOARD	62,127,413.36	62,243,167.85	62,243,167.85	62,127,413.36	62,127,413.36	62,127,413.36	373,111,743.63
	TOTAL	69,985,186.41	70,123,686.14	70,123,686.14	69,985,186.41	70,123,686.14	69,985,186.41	420,326,617.65
56400000000	MINISTRY OF HIGHER EDUCATION							-
56400100100	MINISTRY OF HIGHER EDUCATION	1,347,370.62	1,347,370.62	1,347,370.62	1,347,370.62	1,347,370.62	1,347,370.62	8,884,223.72
56400200100	ABUO GUSAU POLYTECHNIC TALATA MAPARA	61,545,810.57	61,602,278.78	61,602,278.78	61,545,810.57	61,141,887.33	61,141,887.33	340,573,953.56
56400300100	ZAMFARA COLLEGE OF ARTS & SCIENCE	39,587,472.87	39,972,800.53	39,972,800.53	39,587,472.87	39,587,472.87	39,587,472.87	238,680,230.28
56400400100	ZAMFARA STATE UNIVERSITY	14,710,976.63	14,710,976.63	14,710,976.63	14,710,976.63	14,710,976.63	14,710,976.63	92,265,889.78
56400500100	STATE SCHOLARSHIP BOARD	626,826.83	538,302.00	538,302.00	626,826.83	538,302.00	626,826.83	3,495,986.49
56400600100	COLLEGE OF EDUCATION, MARU	57,154,734.03	56,863,448.36	56,863,448.36	57,154,734.03	56,863,448.36	57,154,734.03	342,854,547.17
	TOTAL	174,973,191.55	175,035,176.92	163,805,176.91	162,973,191.55	162,973,191.55	174,569,288.31	1,013,168,798.72
56900000000	MINISTRY OF SOCIAL WELFARE AND COMMUNITY DEVELOPMENT							-
56900100100	MINISTRY OF SOCIAL WELFARE AND COMMUNITY DEVELOPMENT	7,537,646.68	2,538,634.23	2,538,634.23	2,538,634.23	2,538,634.23	2,538,634.23	25,873,863.62
	TOTAL	7,537,646.68	2,538,634.23	2,538,634.23	2,538,634.23	2,538,634.23	2,538,634.23	25,873,863.62
57000000000	MINISTRY OF FORESTRY AND LIVESTOCK DEVELOPMENT							-
05700100100	MINISTRY OF FORESTRY AND LIVESTOCK DEVELOPMENT	44,810,604.57	45,169,794.08	45,169,794.08	44,810,604.57	44,810,604.57	44,810,604.57	268,841,196.95
05700100200	FORESTRY II PROJECT	2,089,871.06	2,089,987.06	2,089,987.06	2,089,871.06	2,089,987.06	2,089,987.06	5,815,690.56
05700100300	SECOND LIVE STOCK DEVELOPMENT AGENCY	1,039,099.94	1,039,099.94	1,039,099.94	1,039,099.94	1,039,099.94	1,039,099.94	6,234,481.64
05700100500	DIRECTORATE OF AFFORESTATION	5,798,821.05	5,798,821.50	5,798,821.05	5,798,821.05	5,798,821.05	5,798,821.05	34,792,976.75
	TOTAL	53,738,397.63	53,738,397.63	53,738,397.63	53,738,397.63	53,738,397.63	53,738,397.63	319,864,314.70
	SUB TOTAL	1,495,306,237.07	1,539,473,469.33	1,540,587,860.33	1,531,498,288.87	1,535,776,822.77	1,545,179,843.78	9,198,741,619.67
4B FS								
21010103	CONSOLIDATED REVENUE FUND CHARGES							
21010103	JUDICIARY SERVICE COMMISSION	10,947,888.00	10,947,888.00	10,947,888.00	10,947,888.00	-	-	43,791,552.80
21010103	STATE AUDITOR GENERAL	633,294.00	633,294.00	633,294.00	633,294.00	633,294.00	633,294.00	3,799,764.88
21010103	LOCAL GOVERNMENT AUDITOR GENERAL	633,294.00	633,294.00	633,294.00	633,294.00	633,294.00	633,294.00	3,799,764.88
21010103	CIVIL SERVICE COMMISSION	2,297,393.00	2,297,393.00	2,297,393.00	2,297,393.00	2,297,393.00	2,297,393.00	13,784,548.88
21010103	LOCAL GOVERNMENT SERVICE COMMISSION	2,533,162.00	2,533,162.00	2,533,162.00	-	-	-	7,639,486.88
21010103	STATE INDEPENDENT ELECTORAL COMMISSION	2,900,000.00	2,900,000.00	2,900,000.00	-	-	-	8,780,880.88
21010103	ASSEMBLY SERVICES COMMISSION	19,032,804.00	19,032,804.00	19,032,804.00	19,032,804.00	19,032,804.00	19,032,804.00	114,196,824.00
21010103	LAW REFORM COMMISSION	2,103,162.00	2,103,162.00	-	-	-	-	4,206,324.00
21010103	ANTI CORRUPTION COMMISSION	-	-	-	-	-	-	-
	TOTAL CONSOLIDATED REV. FUND CHARGES	41,108,997.08	41,108,997.08	38,997,835.80	33,544,679.08	22,596,785.88	22,596,785.88	199,938,872.80
	GRAND TOTAL	2,179,821,858.32	2,168,546,178.48	2,149,834,936.38	2,133,568,576.44	2,129,995,342.28	2,144,698,837.42	13,555,398,654.99



SUMMARY OF PERSONNEL (SALARIES)
FOR THE PERIOD JULY - DECEMBER 2023

4A F1	ADMINISTRATIVE SECTOR	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
01100100100	GOVERNMENT HOUSE	5,841,287.80	6,480,357.39	6,480,357.39	6,480,357.39	6,578,630.71	6,007,152.35	37,868,143.83
011100100200	DEPUTY GOVERNORS OFFICE	1,897,636.78	1,897,636.78	1,897,636.78	1,897,636.78	1,857,542.30	1,671,752.95	11,119,842.37
011100200100	DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS	457,818.13	456,947.22	456,947.22	456,947.22	456,947.22	412,940.03	2,698,547.84
011100200200	DIRECTORATE FOR INTER COMMUNITY RELATIONS	222,104.30	222,104.30	222,104.30	222,104.30	222,104.30	192,098.48	1,302,619.08
011100200300	DIRECTORATE FOR NON GOVERNMENTAL ORGANISATION	236,802.62	283,958.45	283,958.45	283,958.45	283,958.45	250,815.47	1,633,481.89
011103500100	STATE PENSION COMMISSION	469,988.26	503,053.73	503,053.73	503,053.73	503,053.73	452,690.68	2,934,293.86
011103500100	LOCAL GOVERNMENT PENSION BOARD	723,061.19	723,061.19	723,061.19	723,061.19	723,061.19	652,662.05	4,367,968.80
011100900100	ZAMFARA STATE ANTI CORRUPTION COMMISSION	921,438.52	921,438.52	921,438.52	921,438.52	921,438.52	835,110.02	5,442,302.63
011101700100	CABINET AFFAIRS & CENTRAL SERVICES	1,024,204.40	1,064,298.88	1,064,298.88	1,064,298.88	984,109.92	868,837.93	6,898,848.89
011101000100	BUREAU FOR PUBLIC PROCUREMENT	140,594.15	140,594.15	140,594.15	140,594.15	140,594.15	140,549.15	843,474.90
	TOTAL	11,924,936.15	12,693,490.61	12,693,490.61	12,693,490.61	12,671,395.49	11,894,809.11	74,139,692.89
11200000000	STATE ASSEMBLY							
11200100100	ZAMFARA STATE HOUSE OF ASSEMBLY	11,634,760.93	12,331,134.72	12,454,204.66	12,454,204.66	12,454,204.66	11,399,083.38	72,777,693.01
112004000100	HOUSE OF ASSEMBLY SERVICE COMMISSION	1,240,695.39	4,462,582.07	4,462,582.07	4,393,857.39	4,393,857.39	4,405,790.73	23,389,365.04
011200500200	ASSEMBLY MATTERS	-	13,540,538.00	13,540,538.00	13,540,538.00	13,540,538.00	13,540,538.00	67,702,698.00
	TOTAL	12,875,456.32	30,334,254.79	30,457,324.73	30,388,600.05	30,388,600.05	29,345,412.11	163,789,148.05
12000000000	MINISTRY OF INFORMATION							
012300100100	MINISTRY OF INFORMATION	1,893,130.51	3,717,756.67	3,717,756.67	3,717,756.67	4,597,771.71	4,431,514.21	22,875,686.44
012300100200	DIRECTORATE OF PUBLIC ENLIGHTENMENT MEDIA AND CON	850,456.13	560,528.64	560,528.64	560,528.64	810,620.16	810,620.16	4,153,382.37
012300300100	ZAMFARA RADIO AND TELEVISION	8,474,260.82	8,947,752.05	8,977,792.05	8,977,752.05	8,838,139.09	8,431,190.65	52,666,846.71
012301000100	CENSORSHIP BOARD	1,035,113.19	3,372,357.21	3,372,357.21	3,372,357.21	3,372,357.21	3,203,023.40	17,777,863.43
012301300100	GOVERNMENT PRINTING PRESS	224,727.85	874,547.05	843,543.85	843,543.85	843,543.85	818,345.59	4,488,253.04
012305500100	ZAMFARA STATE PRINTING & PUBLISHING COMPANY (LTD)	447,606.01	461,454.13	461,454.13	461,454.13	444,998.81	417,657.27	2,714,617.48
	TOTAL	16,983,794.51	22,097,484.75	22,097,484.75	22,097,484.75	23,112,336.83	21,891,263.29	128,317,807.47
12400000000	MINISTRY OF SECURITY AND HOME AFFAIRS							
012400100100	MINISTRY OF SECURITY AND HOME AFFAIRS	912,870.83	945,065.39	945,065.39	945,065.39	945,065.39	880,333.78	5,574,337.08
012400400200	HISBAH COMMISSION	16,562,827.36	16,741,969.48	16,741,969.48	16,741,969.48	16,770,701.13	15,477,813.10	98,837,250.03
012400700100	FIRE SERVICE	18,620,861.46	19,146,679.20	19,146,679.20	19,146,679.20	19,636,694.07	19,394,384.19	115,091,977.32
	TOTAL	35,896,559.65	36,833,714.07	36,833,714.07	36,833,714.07	37,353,531.50	35,752,551.07	219,503,564.43
12500000000	OFFICE OF THE HEAD OF SERVICE							
012500100100	ADMINISTRATIVE	45,544,071.31	56,942,866.64	56,896,554.00	56,584,097.68	56,544,603.95	53,271,860.34	338,775,053.92
012500500100	ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT	27,221,041.36	34,405,011.38	34,404,490.13	34,424,490.13	34,704,436.50	31,729,608.33	194,969,077.87
	TOTAL	72,765,112.67	91,347,878.02	91,291,044.15	91,008,587.83	91,309,040.45	85,001,468.67	522,744,131.79
14000000000	AUDITOR GENERAL							
14000100100	OFFICE OF THE AUDITOR GENERAL (STATE) STAFF	6,832,202.77	6,813,314.47	7,408,882.39	6,775,388.39	6,775,563.39	6,417,564.16	41,048,315.57
14000100200	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNM	5,887,481.33	6,223,926.80	6,223,926.80	6,105,893.69	6,739,187.69	5,517,274.37	36,497,498.68
	TOTAL	12,719,684.10	13,037,241.27	13,632,809.19	12,881,282.08	13,514,751.08	11,934,838.53	77,545,814.25
14300000000	PUBLIC COMPLAINTS COMMISSION							
14300100100	PUBLIC COMPLAINTS COMMISSION	526,926.17	526,926.17	526,926.17	526,926.17	526,926.17	493,475.37	3,128,106.22
	TOTAL	526,926.17	526,926.17	526,926.17	526,926.17	526,926.17	493,475.37	3,128,106.22
14700000000	CIVIL SERVICE COMMISSION							
14700100100	CIVIL SERVICE COMMISSION	1,001,865.03	1,749,485.39	1,759,485.39	1,765,492.28	2,047,529.53	2,020,566.85	10,344,424.47
	TOTAL	1,001,865.03	1,749,485.39	1,759,485.39	1,765,492.28	2,047,529.53	2,020,566.85	10,344,424.47
14800000000	INDEPENDENT ELECTORAL COMMISSION							
14800100100	STATE INDEPENDENT ELECTORAL COMMISSION	2,272,136.38	2,439,021.68	2,439,021.68	2,439,021.68	2,389,021.68	2,148,770.83	14,636,993.93
14800100200	DIRECTORATE FOR ELECTION MATTERS	299,833.63	299,833.63	299,833.63	299,833.63	299,833.63	262,733.08	1,761,981.15
	TOTAL	2,571,970.01	2,738,855.31	2,738,855.31	2,738,855.31	3,188,855.31	2,411,503.93	16,398,975.08
14900000000	LOCAL GOVERNMENT SERVICE COMMISSION							
14900100100	LOCAL GOVERNMENT SERVICE COMMISSION	371,941.41	371,941.41	371,941.41	371,941.41	371,941.41	365,777.81	2,225,484.86
	TOTAL	371,941.41	371,941.41	371,941.41	371,941.41	371,941.41	365,777.81	2,225,484.86

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[illegible]



5210000000	HEALTH	10,002,236.59	10,217,312.41	10,021,304.43	9,596,781.09	8,493,309.63	58,945,256.67
52100100100	MINISTRY OF HEALTH	8,679,340.48	10,054,604.19	10,094,790.44	10,094,790.44	7,919,291.61	56,897,341.35
52210000100	PRIMARY HEALTH CARE BOARD	280,890,584.57	326,768,300.75	330,593,147.02	349,964,119.68	309,042,318.59	1,930,708,203.38
52110200200	HOSPITALS SERVICE MANAGEMENT BOARD	8,684,887.48	9,015,446.55	9,015,446.55	9,015,446.55	7,048,112.30	51,794,785.98
52110200400	KING FAHAD WOMEN & CHILDREN HOSPITAL	49,717,083.04	70,406,651.75	69,949,020.04	68,945,001.27	68,009,828.57	397,177,775.57
52110200500	YAKIMAN BAKURA SPECIALIST HOSPITAL	24,367,822.89	27,609,505.97	27,609,505.97	27,777,574.82	24,331,306.41	159,222,320.55
52110400100	SCHOOL OF NURSING & MIDWIFERY	28,099,249.70	30,205,087.30	30,367,660.30	30,464,617.30	25,733,513.03	175,370,484.93
52110600100	COLLEGE OF HEALTH SCIENCES & TECHNOLOGY, TRAPE	412,350.54	6,600,917.43	6,600,917.43	6,387,313.34	5,792,628.37	32,402,896.99
522111300100	DRUGS & MEDICAL CONSUMABLES MANAGEMENT AGEN	410,883,888.80	493,876,806.39	494,397,660.19	512,648,794.49	486,370,406.21	2,862,322,466.43
5300000000	TOTAL	2,890,888.23	5,205,727.47	5,205,727.47	5,205,727.47	4,977,833.43	28,691,651.54
53500100100	MINISTRY OF ENVIRONMENT	37,344,562.72	38,127,054.19	38,194,132.69	38,329,217.46	35,208,945.59	225,425,654.22
53505500100	ZAMFARA ENVIRONMENTAL SANITATION AGENCY	40,235,460.95	43,332,781.66	43,401,888.16	43,594,944.89	40,186,799.83	254,117,985.76
5440000000	TOTAL	1,642,048.81	1,642,048.81	1,642,048.81	1,444,333.75	1,304,480.00	9,302,640.24
54400600100	ZAKKAT AND ENDOWMENT BOARD	3,425,511.27	3,578,712.37	3,578,712.37	3,638,952.83	3,148,561.66	20,969,162.87
5510000000	LOCAL GOVERNMENT AND CHIEFTAINCY	6,737,387.03	6,473,043.55	514,801.55	514,801.55	477,644.57	15,232,679.80
55100100100	MIN. FOR LOCAL GOVERNMENT & COMMUNITY DEVELOP	10,163,898.40	10,051,785.92	4,093,513.92	4,172,764.38	3,826,306.23	34,281,642.87
55100200100	DIRECTORATE OF CHIEFTAINCY AFFAIRS	5,183,482.85	6,931,725.83	6,931,725.83	7,909,199.70	7,361,269.02	41,249,129.06
5630000000	MINISTRY OF SCIENCE & TECH. EDUCATION	46,473,545.26	57,345,809.39	57,345,809.39	59,215,442.92	47,071,784.59	324,801,372.05
56300100100	SCIENCE AND TECHNICAL TRAINEERS BOARD	51,697,828.11	64,277,534.23	64,277,534.23	67,134,642.62	54,433,803.61	366,059,901.11
5640000000	TOTAL	1,224,705.16	1,284,923.38	1,284,923.38	1,284,923.38	1,027,109.13	7,391,507.81
56400100100	MINISTRY OF HIGHER EDUCATION	57,759,809.04	60,947,070.53	59,893,694.41	60,339,566.41	48,453,746.35	348,180,680.08
56400200100	ABU GUBAU POLYTECHNIC TALATA MAPARA	35,576,935.20	39,864,892.70	39,864,892.70	40,046,700.28	34,267,275.69	229,602,848.93
56400300100	ZAMFARA COLLEGE OF ARTS & SCIENCE	43,017,635.93	53,920,411.23	46,017,088.26	46,107,423.02	46,017,088.26	278,214,106.31
56400400100	ZAMFARA STATE UNIVERSITY	538,302.00	538,302.00	538,302.00	538,302.00	538,302.00	3,227,597.52
56400500100	STATE SCHOLARSHIP BOARD	52,002,393.44	55,825,280.89	55,825,280.89	56,307,879.40	41,710,169.47	5,839,900,242.09
56400600100	COLLEGE OF EDUCATION, MARU	190,119,349.80	312,477,893.33	281,662,671.92	284,434,794.49	171,993,876.43	6,786,717,680.74
56400700100	TOTAL	6,763,265.24	7,142,490.10	7,142,490.10	7,199,974.63	6,530,323.56	41,911,033.73
5690000000	MINISTRY OF SOCIAL WELFARE AND COMMUNITY DEVELOPMENT	6,763,265.24	7,142,490.10	7,142,490.10	7,199,974.63	6,530,323.56	41,911,033.73
56900100100	MINISTRY OF SOCIAL WELFARE AND COMMUNITY DEVELO	6,763,265.24	7,142,490.10	7,142,490.10	7,199,974.63	6,530,323.56	41,911,033.73
5700000000	TOTAL	42,522,227.05	46,494,807.70	45,523,490.31	46,233,712.11	40,163,271.62	265,588,119.41
57000100100	MINISTRY OF FORESTRY AND LIVESTOCK DEVELOPMENT	1,949,307.45	2,046,036.28	2,046,036.28	2,013,841.72	1,928,832.83	12,030,090.84
57000100200	FORESTRY II PROJECT	1,039,099.94	1,039,099.94	1,072,165.41	1,072,165.41	1,001,357.04	6,396,053.55
57000100300	SECOND LIVE STOCK DEVELOPMENT AGENCY	5,397,812.98	5,327,376.70	5,327,376.70	5,327,376.70	5,223,826.64	32,731,146.42
57000100500	DIRECTORATE OF AFForestation	50,999,447.43	54,107,334.62	54,296,189.61	54,877,898.94	48,517,286.13	316,646,010.22
43	TOTAL	1,290,217,792.29	1,510,823,244.37	1,499,583,434.15	1,537,231,888.98	1,286,888,268.39	14,143,161,971.38
21010103	CONSOLIDATED REVENUE FUND CHARGES	2,139,943.46	2,139,943.46	2,139,943.46	2,139,943.46	2,139,943.46	12,839,660.76
21010103	JUDICIARY SERVICE COMMISSION	633,294.00	633,294.00	633,294.00	633,294.00	633,294.00	3,799,764.00
21010103	STATE AUDITOR GENERAL	633,294.00	633,294.00	633,294.00	633,294.00	633,294.00	3,799,764.00
21010103	LOCAL GOVERNMENT AUDITOR GENERAL	633,294.00	633,294.00	633,294.00	633,294.00	633,294.00	3,799,764.00
21010103	CIVIL SERVICE COMMISSION	2,297,393.00	2,393,297.00	1,844,231.00	1,844,231.00	1,844,231.00	12,520,776.00
21010103	LOCAL GOVERNMENT SERVICE COMMISSION	-	-	2,553,162.00	2,553,162.00	2,553,162.00	10,212,448.00
21010103	STATE INDEPENDENT ELECTORAL COMMISSION	2,900,000.00	2,900,000.00	2,900,000.00	2,900,000.00	2,900,000.00	17,400,000.00
21010103	ASSEMBLY SERVICES COMMISSION	19,032,804.00	19,032,804.00	19,032,804.00	19,032,804.00	19,032,804.00	114,196,824.00
21010103	LAW REFORM COMMISSION	-	-	2,103,162.00	2,103,162.00	2,103,162.00	8,412,648.00
21010103	ANTI CORRUPTION COMMISSION	4,209,386.47	4,209,386.47	4,209,386.47	4,209,386.47	4,209,386.47	25,256,318.82
21010103	TOTAL CONSOLIDATED REV. FUND CHARGES	31,846,114.93	31,942,018.93	36,502,438.93	36,849,276.93	36,849,276.93	208,138,483.58



SUMMARY OF PERSONNEL COST BY SECTORS						
	JAN - JUN 2023	JUL - DEC 2023	TOTAL			
ADMINISTRATIVE SECTOR	2,092,394,278.78	1,578,864,286.35	3,671,258,565.13			
ECONOMIC SECTOR	1,352,649,762.94	1,316,510,129.84	2,669,159,892.78			
LAW AND JUSTICE SECTOR	711,666,729.68	698,129,459.98	1,409,796,189.58			
SOCIAL SECTOR	9,198,741,619.67	14,142,161,971.35	23,340,903,591.02			
CONSOLIDATED REVENUE FUND CHARGES	199,338,072.08	208,438,403.59	407,776,475.59			
	13,585,398,454.99	17,777,304,361.10	31,362,694,716.09			
GRAND TOTAL	2,119,015,942.82	2,109,953,493.68	4,228,969,436.50			
SUMMARY						
SALARY AND CRP CHARGES JAN - JUNE	2,179,421,850.32	2,149,834,976.38	4,329,256,826.70			
SALARY AND CRP CHARGES JULY - DEC.	1,818,768,950.10	2,119,015,942.82	3,937,784,892.92			
GRAND TOTAL	3,998,190,800.42	4,268,850,919.20	8,267,041,719.62			

SUMMARY OF SOCIAL BENEFIT FOR THE PERIOD JANUARY TO DECEMBER 2023												
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
S												
SOCIAL BENEFIT												
Pension (Provident)												
Death Benefit												
Medical Insurance	201,306,471.59	205,100,480.17	204,390,213.54	205,185,221.96	206,472,146.78	206,472,146.78	206,472,146.78	206,472,146.78	206,472,146.78	206,472,146.78	206,472,146.78	206,472,146.78
Gratuity												
Sub Total	201,306,471.59	205,100,480.17	204,390,213.54	205,185,221.96	206,472,146.78	206,472,146.78	206,472,146.78	206,472,146.78	206,472,146.78	206,472,146.78	206,472,146.78	206,472,146.78



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SUMMARY OF OVERHEAD FOR THE PERIOD JANUARY-DECEMBER, 2023

6 H	COUNTY	HI	ADMINISTRATIVE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL	
1	HAWAII	COUNTY OF HAWAII	ADMINISTRATIVE	41,154,000.00	136,500,000.00	48,000,000.00	105,235,551.40	18,100,000.00	-	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	814,500,000.00
				30,000,000.00	200,000,000.00	250,000,000.00	450,000,000.00	284,175,000.00	-	-	-	-	-	-	-	-	3,807,225,000.00
				22,000,000.00	3,000,000.00	4,000,000.00	-	4,012,000.00	10,400,000.00	10,000,000.00	85,415,000.00	17,290,000.00	13,000,000.00	98,370,000.00	13,000,000.00	15,000,000.00	314,000,000.00
				-	3,000,000.00	-	4,473,000.00	-	-	32,000,000.00	24,000,000.00	2,900,000.00	2,500,000.00	2,900,000.00	2,500,000.00	15,000,000.00	288,333,000.00
				-	-	-	-	-	-	-	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	1,000,000,000.00
				30,000,000.00	20,000,000.00	50,000,000.00	50,000,000.00	-	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	1,000,000,000.00
				500,000.00	-	-	-	-	500,000.00	-	-	-	-	-	-	-	500,000.00
				500,000.00	-	-	-	-	500,000.00	-	-	-	-	-	-	-	500,000.00
				1,200,000.00	14,000,000.00	5,000,000.00	5,000,000.00	-	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	7,000,000.00
				1,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000.00
2	HAWAII	COUNTY OF HAWAII	ADMINISTRATIVE	500,000.00	-	-	-	220,000.00	500,000.00	-	-	-	-	-	-	-	1,000,000.00
				1,500,000.00	-	-	-	-	-	-	-	-	-	-	-	-	1,500,000.00
				4,750,000.00	477,000,000.00	32,413,000.00	118,120,000.00	42,185,000.00	191,775,000.00	126,905,000.00	110,401,000.00	645,500,000.00	27,700,000.00	310,500,000.00	151,700,000.00	151,700,000.00	2,115,770,000.00
				2,500,000.00	-	-	-	-	-	-	-	-	-	-	-	-	9,400,000.00
				5,000,000.00	-	-	-	-	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	50,000,000.00
				5,000,000.00	-	-	-	-	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	50,000,000.00
				2,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	2,000,000.00
				400,000.00	-	-	-	-	-	-	-	-	-	-	-	-	400,000.00
				400,000.00	-	-	-	-	-	-	-	-	-	-	-	-	400,000.00
		622,400,000.00	880,500,000.00	364,432,104.00	894,531,000.00	379,271,000.00	254,376,000.00	317,605,000.00	389,004,000.00	750,000,000.00	181,590,000.00	360,857,500.00	2,000,000,000.00	2,000,000,000.00	3,977,726,500.00		
3	HAWAII	COUNTY OF HAWAII	ADMINISTRATIVE	84,000,000.00	42,000,000.00	70,000,000.00	-	96,000,000.00	84,666,520.00	70,777,000.00	-	34,000,000.00	182,260,000.00	91,524,564.00	91,524,564.00	773,004,740.00	
				400,000.00	-	-	-	-	-	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	9,400,000.00	
				400,000.00	-	-	-	-	-	-	-	-	-	-	-	400,000.00	
				500,000.00	-	-	-	-	500,000.00	-	-	-	-	-	-	1,000,000.00	
				500,000.00	-	-	-	-	500,000.00	-	-	-	-	-	-	1,000,000.00	
				84,000,000.00	42,000,000.00	70,000,000.00	-	96,000,000.00	84,666,520.00	70,777,000.00	-	34,000,000.00	182,260,000.00	91,524,564.00	91,524,564.00	773,004,740.00	
				400,000.00	-	-	-	-	-	-	-	-	-	-	-	-	400,000.00
				500,000.00	-	-	-	-	500,000.00	-	-	-	-	-	-	-	1,000,000.00
				500,000.00	-	-	-	-	500,000.00	-	-	-	-	-	-	-	1,000,000.00
		622,400,000.00	880,500,000.00	364,432,104.00	894,531,000.00	379,271,000.00	254,376,000.00	317,605,000.00	389,004,000.00	750,000,000.00	181,590,000.00	360,857,500.00	2,000,000,000.00	2,000,000,000.00	3,977,726,500.00		
4	HAWAII	COUNTY OF HAWAII	ADMINISTRATIVE	1,000,000.00	-	-	-	11,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	10,500,000.00	
				400,000.00	-	-	-	400,000.00	25,000,000.00	70,000,000.00	40,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	
				2,000,000.00	-	-	-	500,000.00	-	-	-	-	-	-	-	34,000,000.00	
				2,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	70,000,000.00
				2,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	70,000,000.00
				1,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000.00
				1,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000.00
				1,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000.00
				1,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000.00
		1,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000.00		
5	HAWAII	COUNTY OF HAWAII	ADMINISTRATIVE	6,500,000.00	600,000.00	-	-	1,825,000.00	990,000.00	34,000,000.00	1,700,000.00	71,254,000.00	46,664,000.00	21,136,500.00	59,413,000.00	329,562,500.00	
				-	-	-	-	3,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	
				250,100,000.00	51,107,000.00	3,000,000.00	21,000,000.00	55,790,000.00	1,000,000.00	1,000,000.00	89,255,000.00	62,200,000.00	125,045,000.00	125,045,000.00	125,045,000.00	759,877,000.00	
				1,000,000.00	-	-	-	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	10,000,000.00	
				-	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	30,000,000.00	
				1,000,000.00	207,000,000.00	80,007,000.00	7,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00	600,000,000.00
				30,000,000.00	500,000.00	3,000,000.00	3,000,000.00	8,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	30,000,000.00
				-	3,125,000.00	-	-	3,825,000.00	-	-	-	-	-	-	-	-	1,000,000.00
				20,000,000.00	3,000,000.00	8,000,000.00	3,000,000.00	12,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	30,000,000.00
		1,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000.00		
6	HAWAII	COUNTY OF HAWAII	ADMINISTRATIVE	1,500,000.00	-	-	-	1,220,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	14,000,000.00	
				500,000.00	-	-	-	500,000.00	-	-	-	-	-	-	-	1,000,000.00	
				2,000,000.00	-	-	-	1,220,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	14,000,000.00	
				-	-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7	HAWAII	COUNTY OF HAWAII	ADMINISTRATIVE	1,000,000.00	-	-	-	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	7,000,000.00	
				1,000,000.00	-	-	-	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	7,000,000.00	
				1,000,000.00	-	-	-	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	7,000,000.00	
				1,000,000.00	-	-	-	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	7,000,000.00	
				1,000,000.00	-	-	-	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	7,000,000.00	
				1,000,000.00	-	-	-	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	7,000,000.00	
				1,000,000.00	-	-	-	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	7,000,000.00	
				1,000,000.00	-	-	-	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	7,000,000.00	
				1,000,000.00	-	-	-	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	7,000,000.00	
		1,000,000.00	-	-	-	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	7,000,000.00			
8	HAWAII	COUNTY OF HAWAII	ADMINISTRATIVE	1,000,000.00	-	-	-	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	7,000,000.00	
				1,000,000.00	-	-	-	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	7,000,000.00	
				1,000,000.00	-	-	-	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	7,000,000.00	
				1,000,000.00	-	-	-	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	7,000,000.00	
				1,000,000.00	-	-	-	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	7,000,000.00	
				1,000,000.00	-	-	-	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	7,000,000.00	
				1,000,000.00	-	-	-	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,0			

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SUMMARY OF BANK CHARGES FOR THE PERIOD JANUARY -DECEMBER 2023

Bank	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPT	OCTOBER	NOV	DEC	TOTAL
Wally Bank	-	252.08	24.80	-	644.08	-	-	2,275.00	13.40	-	-	53.75	3,443.75
UBA Dindochien	3,074,353.00	-	-	418.00	-	-	-	-	6,283.80	-	-	-	3,081,056.80
UBA Boudigal	2,328.05	2,328.05	1,866.26	2,617.03	3,315.27	-	-	1,758.50	199.80	432.80	260.08	344.00	15,965.48
UBA Health Care	1,884,271.94	-	-	322,600.00	138.00	-	-	-	-	-	-	-	2,206,999.94
UBA PAC	940.00	4,751.58	388.88	-	-	7,887.56	5,254.88	1,300.00	14,587.25	10,684.54	13,118.59	26,006.74	84,751.78
ZDRAE Bank VAT	11,937,802.33	12,566,329.18	32,794,383.45	11,242,569.45	16,733,385.38	20.80	229.80	530.25	1,700.25	284.25	276.25	1,300.25	93,098,412.24
FRIST Bank	328.37	382.78	258.10	232.20	64.19	-	77.40	-	2,680.80	64.50	6,986.18	-	18,733.07
Zach Bank SVTAS	-	1,000.00	-	-	-	-	-	-	-	-	-	-	1,000.00
TOTAL	25,088,126.89	92,366,676.16	38,797,884.21	11,388,616.68	16,783,783.15	8,087.56	6,816.97	8,778.17	56,162.88	11,485.28	38,698.84	27,684.76	94,776,631.38

SUMMARY OF CAPITAL EXPENDITURES TO MD4: FOR THE PERIOD: JANUARY - DECEMBER, 2023

[illegible]

[illegible]



9 E		ZAMFARA STATE GOVERNMENT											
		A SUMMARY STATEMENT OF DEBT STOCK AND DEBT SERVICE PAYMENTS - FY 2023											
SUB-SECTION		COMMERCIAL BANKS (CREDIT FACILITIES)						EXTERNAL LOAN					
								TOTAL					

14 Q	CLOSING BANK BALANCES AS AT 31ST DECEMBER 2023		
NAME OF BANK	A/C NO.	AMOUNT	
OPENING BALANCE			2,189,810,314.04
UNITED BANK FOR AFRICA			9,000,000,000.00
UNITED BANK FOR AFRICA			4,500,000,000.00
UNITED BANK FOR AFRICA			8,000,000,000.00
ZENITH BANK			4,000,000,000.00
ZENITH BANK			7,000,000,000.00
UBA ECOLOGICAL			220,724,698.00
ZENITH VAT			3,034,573,465.39
UBA FAAC			823,411,058.79
TOTAL			38,768,519,536.22

16 R ZAMFARA STATE GOVERNMENT INVESTMENT IN COMPANIES AS AT 31ST DECEMBER 2023

NAME OF COMPANY	Unit Price	Unit of shares	Nominal Value	Cost of Acquisition	Quoted
Accesscorp	22.20	936,100.00	20,781,420.00		
Dan Sugar	65.00	62,051.00	4,033,315.00		
Flour mill	34.50	70,000.00	2,415,000.00		
GFTCO	38.85	85,000.00	3,302,250.00		
Jais Bank	2.41	12,151,030.00	29,283,982.30		
Shamir IBTC	60.00	75,000.00	4,500,000.00		
Zenith Bank	35.65	300,000.00	10,695,000.00		
UBA	23.95	122,195.00	2,926,570.25		
Nigeria Sovereign Invest	1,220.00	6,149,488.81	7,502,376,348.20		
Nigeria Sovereign Invest	1,220.00	3,752,825.68	4,578,447,329.60		
Nigeria Sovereign Invest	1,220.00	1,752,988.74	2,138,646,262.80		
Niger Delta PowerHolding Company LTD.	1.00	19,420,430	19,420,430.00		
TOTAL:	3,943.56	44,877,109.23	14,316,827,908.15		

NOTE 9B 9 LIABILITIES OVER ASSET

	2023	2022
External Loan	26,128,444,891.99	12,045,625,472.25
Internal Loan	74,844,284,813.17	84,091,946,247.75
Internal Loan Bond	73,334,370,822.07	
Gratuity (Social Benefit)	9,489,107,092.24	5,972,990,907.35
Contractors Arrears	10,568,194,202.42	
SLB TOTAL	195,599,695,712.29	108,850,559,526.95
Gold Worth nilg	307,372,1418.101	25,084,1418.19
Investment	14,316,827,908.15	5,972,971,570.41
Advances	-	44,337,000.00
Public Fund	-	27,422,658,910.58
TOTAL	222,977,414,905.54	153,889,522,119.88

1	MONTHS	SHARE OF FAAC (STATUTORY REVENUE)					
		2023		2022		FAAC DED.	TOTAL
		NET STATUTORY	FAAC DED.	TOTAL	NET STATUTORY		
	JAN.	2,995,436,417.09	1,531,862,048.09	4,327,298,465.18	1,983,359,154.99	1,324,411,513.40	3,312,770,668.39
	FEB.	757,068,013.65	1,741,902,878.87	2,498,970,892.52	822,292,240.98	811,561,399.96	1,633,853,640.94
	MAR.	643,880,671.42	1,734,482,983.24	2,378,363,654.66	1,389,025,288.26	810,496,925.03	2,199,522,213.29
	APR.	1,484,194,234.91	1,757,753,205.00	3,241,947,439.91	2,429,661,681.50	850,625,768.07	3,280,287,449.57
	MAY	1,019,463,359.90	1,283,438,704.67	2,302,902,064.57	2,064,649,293.31	829,206,512.86	2,893,855,806.17
	JUNE	2,048,148,295.02	1,435,012,072.10	3,483,160,367.12	1,647,398,518.91	817,651,876.03	2,465,050,394.94
	JULY	1,137,037,801.77	815,737,310.35	1,952,775,112.12	3,036,704,773.19	860,410,449.22	3,897,115,222.41
	AUG.	1,704,098,020.82	831,409,685.65	2,535,507,706.47	4,166,737,690.03	891,703,668.40	5,058,441,358.43
	SEPT.	1,235,980,648.98	1,063,088,320.01	2,304,068,968.99	1,630,529,287.59	1,255,375,401.18	2,885,904,688.77
	OCT.	1,463,853,435.32	1,074,423,197.17	2,540,276,632.49	1,839,139,150.01	1,261,152,289.68	3,100,291,439.69
	NOV.	1,148,372,682.44	815,907,322.43	1,964,280,004.87	1,497,918,036.77	1,251,703,089.62	2,749,621,126.39
	DEC.	1,502,441,044.30	825,671,184.76	2,328,112,229.06	3,007,037,029.52	1,293,494,077.11	4,300,531,106.63
	TOTAL	17,141,974,625.62	14,715,688,912.34	31,857,663,537.96	25,519,452,145.86	12,237,792,970.56	37,777,245,115.62

ZAMBIA STATE GOVERNMENT
DEDUCTIONS AT SOURCE FROM PAAC FOR THE PERIOD JANUARY - DECEMBER 2023

DESCRIPTION	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL (A)
Working Loan	69,734,749.38	66,458,327.48	66,458,327.48	66,458,327.48	66,458,327.48	66,458,327.48	66,458,327.48	66,458,327.48	66,458,327.48	66,458,327.48	66,458,327.48	66,458,327.48	800,800,351.66
Reimbursement of loan Bank Loan	242,955,007.53	242,955,007.53	242,955,007.53	242,955,007.53	242,955,007.53	242,955,007.53	-	-	-	-	-	-	1,943,640,806.24
CERN Budget Support	154,908,117.75	154,908,117.75	154,908,117.75	154,908,117.75	154,908,117.75	154,908,117.75	-	-	-	-	-	-	928,448,716.50
Stress Circle Account Loan	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	-	-	-	-	-	-	319,831,373.54
Salary-Ballast Loan	90,161,114.85	90,161,114.85	90,161,114.85	90,161,114.85	90,161,114.85	90,161,114.85	-	-	-	-	-	-	540,966,688.10
Commercial Agric Credit Scheme	119,906,369.09	119,906,369.09	119,906,369.09	119,906,369.09	119,906,369.09	119,906,369.09	119,906,369.09	119,906,369.09	119,906,369.09	119,906,369.09	119,906,369.09	119,906,369.09	1,431,876,419.08
Ecological Fund Distributions	116,803,850.86	67,327,531.02	68,087,543.39	87,357,869.08	62,154,247.25	93,857,614.48	52,619,688.65	68,322,063.95	62,065,698.78	68,450,567.94	52,923,708.75	62,732,563.16	838,439,109.40
Health Care Deductions	21,213,103.85	23,351,804.09	23,651,804.29	23,651,804.09	30,639,785.13	30,639,785.13	30,639,785.13	30,639,785.13	30,639,785.13	30,639,785.13	30,639,785.13	30,639,785.13	337,286,796.36
Remittance Fund LTD	4,170,900.00	6,940,900.00	4,170,000.00	4,170,000.00	4,170,000.00	123,940,000.00	123,940,000.00	123,970,000.00	123,950,000.00	123,930,000.00	123,950,000.00	123,720,900.00	891,940,900.00
New Interest	482,213,139.59	492,213,131.99	492,213,148.00	492,213,148.00	492,213,148.00	492,213,148.00	492,213,148.00	492,213,148.00	492,213,148.00	492,213,148.00	492,213,148.00	492,213,148.00	5,066,557,879.98
Refunds to 100 Shares of NTA Pari Club	-	455,998,863.47	455,998,863.47	-	-	-	-	-	-	-	-	-	1,367,996,990.41
TOTAL	1,531,603,948.89	1,704,906,678.86	1,754,482,904.34	1,797,753,108.94	1,798,438,704.47	1,838,103,877.19	815,757,518.58	801,489,685.63	1,060,000,530.87	1,074,483,127.17	815,577,513.32	815,577,513.32	14,715,763,918.27



CAPITAL EXPENDITURE FOR THE PERIOD JANUARY TO DECEMBER 2023

8	J		BUDGET 2023	ACTUAL 2023	SURPLUS/DEFICI
Economic	MDAs				
	J1	ADMINISTRATIVE SECTOR:			
11100100100		GOVERNMENT HOUSE	4,435,000,000.00	2,105,698,420.28	2,329,301,579.72
11100100200		DEPUTY GOVERNORS OFFICE	350,000,000.00	53,640,190.00	296,359,810.00
11100900100		ZAMFARA STATE ANTI CORRUPTION COMMISSION	130,000,000.00	-	130,000,000.00
		DIRECTORATE OF PROTOCOL		36,570,000.00	
		TOTAL	4,915,000,000.00	2,195,908,610.28	2,755,661,389.72
11200000000		STATE ASSEMBLY			
11200300100		ZAMFARA STATE HOUSE OF ASSEMBLY	1,020,000,000.00	56,280,597.37	963,719,402.63
11200400100		HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	
		TOTAL	1,020,000,000.00	56,280,597.37	963,719,402.63
12300000000		MINISTRY OF INFORMATION			
12300100100		MINISTRY OF INFORMATION	1,636,000,000.00	15,090,000.00	1,620,910,000.00
12300100200		DIRECTORATE OF PUBLIC ENLIGHTENMENT	70,000,000.00	5,000,000.00	65,000,000.00
12301400100		ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGE	500,000,000.00	267,066,054.92	232,933,945.08
12301000100		CENSORSHIP BOARD	30,000,000.00	-	30,000,000.00
12301300100		GOVERNMENT PRINTING PRESS	166,000,000.00	-	166,000,000.00
		TOTAL	2,402,000,000.00	287,156,054.92	2,114,843,945.08
12400000000		MINISTRY OF SECURITY AND HOME AFFAIRS			
12400400100		MINISTRY OF SECURITY AND HOME AFFAIRS	2,785,000,000.00	-	2,785,000,000.00
12400400200		HISBAH COMMISSION	60,000,000.00	-	60,000,000.00
12400400200		FIRE SERVICE	530,000,000.00	-	530,000,000.00
		TOTAL	3,375,000,000.00	-	3,375,000,000.00
12500000000		HEAD OF SERVICE			
12500100100		OFFICE OF THE HEAD OF SERVICE	415,000,000.00	-	415,000,000.00
		ADMINISTRATIVE DEPARTMENT	700,000,000.00	7,350,000.00	692,650,000.00
		TOTAL	1,115,000,000.00	7,350,000.00	1,107,650,000.00
14700000000		CIVIL SERVICE COMMISSION			
14700100100		CIVIL SERVICE COMMISSION	42,500,000.00	-	42,500,000.00
		TOTAL	42,500,000.00	-	42,500,000.00
14800000000		INDEPENDENT ELECTORAL COMMISSION			
14800100100		STATE INDEPENDENT ELECTORAL COMMISSION	165,000,000.00	-	165,000,000.00
		TOTAL	165,000,000.00	-	165,000,000.00
14900000000		LOCAL GOVERNMENT SERVICE COMMISSION			
14900100100		LOCAL GOVERNMENT SERVICE COMMISSION	60,000,000.00	-	60,000,000.00
		TOTAL	60,000,000.00	-	60,000,000.00
16100000000		OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT			
16100100100		OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	3,835,000,000.00	91,967,118.93	3,743,032,881.07
16102100400		ZAMFARA STATE COMPREHENSIVE DEVELOPMENT PROGRA	2,550,000,000.00	-	2,550,000,000.00
16102100400		GENERAL SERVICES	4,245,000,000.00	7,741,304,765.64	-3,496,304,765.64
16102100400		CABINET AFFAIRS	1,500,000,000.00	146,000,000.00	1,354,000,000.00
		TOTAL	12,130,000,000.00	7,979,271,884.57	4,150,728,115.43



1680000000	MINISTRY FOR RELIGIOUS AFFAIRS			
16800100100	MINISTRY FOR RELIGIOUS AFFAIRS	735,000,000.00	77,930,932.04	657,069,067.96
16800200100	ULAMAH CONSULTATIVE COUNCIL	15,000,000.00		15,000,000.00
16800300100	AGENCY FOR QURANIC MEMORIZATION &TAJWEED	15,000,000.00		15,000,000.00
16800400100	PREACHING & EST. OF JUMUAT MOSQUESCOMMISSION	26,000,000.00		26,000,000.00
16800600100	DIRECTORATE OF QUR'ANIC SCHOOLS,DEVELOPMENT & ISL/	50,000,000.00	12,661,651.75	37,338,348.25
16800500100	SHARIA RESEACRCH AND DEVELOPMENT COMMISSION	105,000,000.00		105,000,000.00
	TOTAL	946,000,000.00	90,592,583.79	855,407,416.21
	SUB TOTAL	26,170,500,000.00	10,616,559,730.93	15,590,510,269.07
2000000000	ECONOMIC SECTOR J2			
2150000000	MINISRY OF AGRICULTURE AND NATURAL RESOURCES			
21500100100	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	2,367,000,000.00	296,257,200.00	2,070,742,800.00
21500100300	DIRECTORATE OF COMMODITY MARKETING AND DISTRIBU	905,000,000.00	-	905,000,000.00
	TOTAL	2,367,000,000.00	296,257,200.00	2,070,742,800.00
2200000000	MINISTRY OF FINANCE			
22000100100	MINISTRY OF FINANCE	163,000,000.00	7,560,000.00	155,440,000.00
22000800100	INTERNAL REVENUE SERVICE	-	-	-
	TOTAL	163,000,000.00	7,560,000.00	155,440,000.00
2220000000	MINISTRY OF COMMERCE, INDUSTRY AND TOURISM			
22200100100	MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	1,180,000,000.00	795,745,871.99	384,254,128.01
22200100100	ZAMFARA STATE MARKET DEVELOPMENT ANDMANAGEMEN	20,000,000.00	-	20,000,000.00
22201800200	DIRECTORATE OF INVESTMENT AND BUSINESS DEVELOPME	580,000,000.00	238,315,212.08	341,684,787.92
22201800300	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	480,000,000.00	-	480,000,000.00
22201800300	SUSTANABLE DEV GOLD SDGs	500,000,000.00	25,750,000.00	474,250,000.00
	TOTAL	2,260,000,000.00	1,059,811,084.07	1,200,188,915.93
2340000000	MINISTRY OF WORKS & TRANSPORT			
23400100100	MINISTRY OF WORKS & TRANSPORT	1,320,000,000.00	7,222,584,134.54	(5,902,584,134.54)
23400400400	ZAMFARA ROADS MAINTENANCE AGENCY	550,000,000.00		550,000,000.00
	TOTAL	1,320,000,000.00	7,222,584,134.54	(5,902,584,134.54)
2360000000	MINISTRY OF ARTS AND CULTURE			
23600100100	MINISTRY OF ARTS AND CULTURE	95,000,000.00	-	95,000,000.00
	TOTAL	95,000,000.00	-	95,000,000.00
2370000000	MINISTRY OF TOURISM AND HOTELS,MANAGEMENT			
23700100100	MINISTRY OF TOURISM AND HOTELS MANAGEMENT	1,910,000,000.00	-	1,910,000,000.00
	TOTAL	1,910,000,000.00	-	1,910,000,000.00
2380000000	MINISTRY OF BUDGET & ECO. PLANNING			
23800100100	MINISTRY OF BUDGET & ECO. PLANNING	2,606,000,000.00	263,266,500.00	2,342,733,500.00
23800101000	DIRECTORATE OF STRATEGIC DEVELOPMENT	5,000,000.00	-	5,000,000.00
23800101000	BEREAU OF STATISTIC	20,000,000.00	36,357,500.00	-
	TOTAL	2,611,000,000.00	299,624,000.00	2,311,376,000.00



2520000000	MINISTRY OF WATER RESOURCES			
25200100100	MINISTRY OF WATER RESOURCES	500,000,000.00	-	500,000,000.00
25200100200	DIRECTORATE OF RURAL WATER SUPPLY	520,000,000.00	6,892,000.00	513,108,000.00
25210200100	ZAMFARA STATE WATER BOARD	255,000,000.00	-	255,000,000.00
25210300100	RURAL WATER SANITATION (RUWATSAN) PROJECT	340,000,000.00	-	340,000,000.00
	TOTAL	1,615,000,000.00	6,892,000.00	1,608,108,000.00
2530000000	HOUSING AND URBAN DEVELOPMENT			
25300100100	MINISTRY OF HOUSING & TOWN PLANNING	7,820,000,000.00	-	7,820,000,000.00
25305600100	ZAMFARA URBAN & REGIONAL PLANNING BOARD	75,000,000.00	-	75,000,000.00
	TOTAL	7,895,000,000.00	-	7,895,000,000.00
2600000000	LANDS AND SURVEY			
26000100100	DIRECTORATE OF LANDS AND SURVEY	425,000,000.00	3,000,000.00	422,000,000.00
26000100300	ZAMFARA GEOGRAPHICAL INFORMATION SYSTEM	130,000,000.00	135,018,191.65	(5,018,191.65)
	TOTAL	555,000,000.00	138,018,191.65	416,981,808.35
2630000000	MINISTRY FOR RURAL DEVELOPMENT			
26300100200	DIRECTORATE OF RURAL ELECTRIFICATION	100,000,000.00	26,083,030.10	73,916,969.90
26300100100	MINISTRY FOR RURAL DEVELOPMENT	350,000,000.00	-	350,000,000.00
	TOTAL	450,000,000.00	26,083,030.10	423,916,969.90
	SUB TOTAL	21,241,000,000.00	9,056,829,640.36	12,184,170,359.64
3000000000	LAW AND JUSTICE SECTOR J3			
3180000000	JUDICIARY			
31800400100	HIGH COURT OF JUSTICE	90,000,000.00	-	90,000,000.00
31800600100	SHARIA COURT OF APPEAL	1,500,000,000.00	25,566,000.00	1,474,434,000.00
31801100100	JUDICIARY SERVICE COMMISSION	30,000,000.00	-	30,000,000.00
	TOTAL	1,620,000,000.00	25,566,000.00	1,594,434,000.00
3260000000	MINISTRY OF JUSTICE			
32600100100	MINISTRY OF JUSTICE	470,000,000.00	-	470,000,000.00
32600100200	DIRECTORATE OF LEGAL MATTERS	30,000,000.00	5,000,000.00	25,000,000.00
	TOTAL	500,000,000.00	5,000,000.00	495,000,000.00
	SUB TOTAL	2,120,000,000.00	30,566,000.00	2,089,434,000.00
5000000000	SOCIAL SECTOR J4			
5130000000	YOUTH DEVELOPMENT			
51305100100	MINISTRY OF YOUTH EMPOWERMENT	875,000,000.00	293,470,594.83	581,529,405.17
51300100200	DIRECTORATE OF SPORTS	1,570,000,000.00	17,691,795.00	1,552,308,205.00
	TOTAL	2,445,000,000.00	311,162,389.83	2,133,837,610.17
5140000000	WOMEN AFFAIRS			
51400100100	MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL WELFARE	1,405,000,000.00	13,470,000.00	1,391,530,000.00
	TOTAL	1,405,000,000.00	13,470,000.00	1,391,530,000.00



5170000000	MINISTRY OF EDUCATION			
51700100100	MINISTRY OF EDUCATION	7,110,000,000.00	155,000,000.00	6,955,000,000.00
	UNIVERSAL BASIC EDUCATION	1,000,000,000.00	1,395,784,959.15	(395,784,959.15)
	TOTAL	7,110,000,000.00	1,550,784,959.15	5,559,215,040.85
5210000000	MINISTRY OF HEALTH			
52100100100	MINISTRY OF HEALTH	5,635,000,000.00	1,650,133,120.06	3,984,866,879.94
52100300100	STATE PRIMARY HEALTH CARE BOARD	1,689,000,000.00	-	1,689,000,000.00
	TOTAL	7,324,000,000.00	1,650,133,120.06	5,673,866,879.94
5350000000	MINISTRY OF ENVIRONMENT			
53500100100	MINISTRY OF ENVIRONMENT	1,000,000,000.00	186,886,919.44	813,113,080.56
53505500100	ZAMFARA ENVIRONMENTAL SANITATION AGENCY	667,000,000.00	-	667,000,000.00
	TOTAL	1,667,000,000.00	186,886,919.44	1,853,886,919.44
5440000000	MINISTRY OF HUMANITARIAN AFFAIRS, □			
54400100100	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MGT & SO	10,300,000,000.00		10,300,000,000.00
54400600100	ZAKKAT AND ENDOWMENT BOARD	425,000,000.00		425,000,000.00
	TOTAL	10,725,000,000.00	-	10,725,000,000.00
5510000000	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY			
55100100100	MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	150,000,000.00	-	150,000,000.00
055100200100	DIRECTORATE OF CHIEFTAINCY AFFAIRS	250,000,000.00	-	250,000,000.00
	TOTAL	400,000,000.00	-	400,000,000.00
5630000000	MINISTRY OF SCIENCE & TECH EDUCATION			
56300100100	MINISTRY OF SCIENCE & TECH EDUCATION	1,600,000,000.00	-	1,600,000,000.00
	TOTAL	1,600,000,000.00	-	1,600,000,000.00
5640000000	MINISTRY OF HIGHER EDUCATION			
56400100100	MINISTRY OF HIGHER EDUCATION	1,400,000,000.00	-	1,400,000,000.00
56400600100	COLLEGE OF EDUCATION MARU	-	-	-
56400200100	ABDU GUSAU POLYTECHNIC T/MAFARA	-	20,000,000.00	(20,000,000.00)
	TOTAL	1,400,000,000.00	20,000,000.00	1,380,000,000.00
5690000000	MINISTRY OF SOCIAL WELFARE AND COMMUNITY DEVELOPMENT			
56900100100	MINISTRY OF SOCIAL WELFARE AND COMMUNITY DEVELOPMENT	391,000,000.00	2,330,000.00	388,670,000.00
	TOTAL	391,000,000.00	2,330,000.00	388,670,000.00
5700000000	MINISTRY OF FORESTRY AND LIVESTOCK DEVELOPMENT			
57000100100	MINISTRY OF FORESTRY AND LIVESTOCK DEVELOPMENT	120,000,000.00	2,528,000.00	
57000100500	DIRECTORATE OF AFFORESTATION	350,000,000.00		
	TOTAL	470,000,000.00	2,528,000.00	
5710000000	EMPLOYMENT			
57100100300	SKILLS ACQUISITION TRAINING CENTER	800,000,000.00	100,000,000.00	700,000,000.00
	TOTAL	800,000,000.00	100,000,000.00	700,000,000.00
	SUB TOTAL	35,737,000,000.00	3,837,295,388.48	31,899,704,611.52
	GRAND TOTAL	85,268,500,000.00	23,541,250,759.77	61,727,249,240.23



5 G SUMMARY OF PENSIONS AND GRATUITY FOR THE PERIOD OF JANUARY TO DECEMBER

Month	Main Stream	Parastatals	Gratuity	Total
January	201,306,471.93	-	-	201,306,471.93
February	203,100,480.17	-	-	203,100,480.17
March	204,390,529.50	-	-	204,390,529.50
April	205,185,221.96	-	-	205,185,221.96
May	206,492,146.78	-	-	206,492,146.78
June	205,552,993.23	-	-	205,552,993.23
July	206,447,146.78	-	-	206,447,146.78
August	214,142,581.59	-	-	214,142,581.59
September	220,645,264.40	-	-	220,645,264.40
October	220,645,264.40	-	-	220,645,264.40
November	223,025,248.47	-	-	223,025,248.47
December	224,436,958.03	-	-	224,436,958.03
TOTAL	2,535,370,307.24	-	-	2,535,370,307.24