



ZAMFARA STATE GOVERNMENT OF NIGERIA

ANNUAL REPORT OF THE ACCOUNTANT GENERAL

WITH

AUDITED FINANCIAL STATEMENTS

(IPSAS ACCRUAL)

2025



ZAMFARA STATE GOVERNMENT OF NIGERIA



HIS EXCELLENCY

DAUDA LAWAL

EXECUTIVE GOVERNOR, ZAMFARA STATE



ZAMFARA STATE GOVERNMENT OF NIGERIA





ZAMFARA STATE GOVERNMENT OF NIGERIA



HIS EXCELLENCY

MAL. MANI MUMMUNI MASAMA

DEPUTY GOVERNOR, ZAMFARA STATE



ZAMFARA STATE GOVERNMENT OF NIGERIA





ZAMFARA STATE GOVERNMENT OF NIGERIA



MUHAMMAD BELLO AUTA FCA
HONOURABLE COMMISSIONER
MINISTRY OF FINANCE, ZAMFARA STATE



ZAMFARA STATE GOVERNMENT OF NIGERIA



BARIRA IBRAHIM BAGOBIRI PhD

PERMANENT SECRETARY

MINISTRY OF FINANCE, ZAMFARA STATE



ZAMFARA STATE GOVERNMENT OF NIGERIA



ALI-AKILU MOHAMMED CNA

ACCOUNTANT GENERAL

MINISTRY OF FINANCE, ZAMFARA STATE



ZAMFARA STATE GOVERNMENT OF NIGERIA

TREASURY TEAM



IDRIS A. BAWA, CNA, ACA
DEPUTY ACCOUNTANT GENERAL



ALIYU IBRAHIM ZURMI, CMA, FCFA
DIRECTOR CONSOLIDATED ACCOUNTS



AMINU MUSA GUSAU, Ph.D, CNA
STATE SUB-TREASURER



SURAJO HASSAN, FCNA
DIRECTOR FUNDS



USMAN IBRAHIM MARU, CNA,
DIRECTOR IPPIS



ISAH GARBA N/GODAL, ACCA
DIRECTOR EXPENDITURE CONTROL



DAYYABU ALIYU, CNA,
DIRECTOR INCORPORATED



ABDULLAHI SULAIMAN KURYA, FCE, FCILRM, ACMA
DIRECTOR DEBT MANAGEMENT



MUHAMMAD SANI MARAFA
**DIRECTOR ADMINISTRATION &
HUMAN RESOURCES**



KABIRU JELANI
**DIRECTOR PLANNING RESEARCH
& STATISTICS**



ALTINE YUNUSA, ACCA
DIRECTOR INTERNAL CONTROL



GARBA KABIRU, FCNA, Ph'D
**DIRECTOR PROGRAMMES AND
FINANCIAL REFORM**



ZAMFARA STATE GOVERNMENT OF NIGERIA

FINAL ACCOUNTS COMMITTEE



IDRIS A. BAWA, CNA, ACA
DEPUTY ACCOUNTANT GENERAL
CHAIRMAN



ALIYU IBRAHIM ZURMI, CMA, FCFA
DIRECTOR CONSOLIDATED ACCOUNTS
VICE CHAIRMAN



AMINU ALIYU, ACCA
DEP. DIRECTOR CONSOLIDATED ACCOUNTS
SECRETARY



LAWAL ABDULKADIR
MEMBER



MANNIR ABDULKADIR
MEMBER



NURA MUH'D DANSANDA
MEMBER



ABDULLAHI MUH'D JANBAKO
MEMBER



SULEIMAN UMAR SAMBO
MEMBER



AMINU UMAR BUNGUDU
MEMBER



NURA SANI
MEMBER



ASHIRU USMAN
MEMBER



BASHIRU AHMAD CNA
MEMBER



ZAMFARA STATE GOVERNMENT OF NIGERIA

GUSAU INTERNATIONAL AIRPORT





ZAMFARA STATE GOVERNMENT OF NIGERIA

GUSAU INTERNATIONAL AIRPORT





ZAMFARA STATE GOVERNMENT OF NIGERIA

RENOVATED JB SECRETARIAT





ZAMFARA STATE GOVERNMENT OF NIGERIA

RENOVATED JB SECRETARIAT





ZAMFARA STATE GOVERNMENT OF NIGERIA

SECURITY



ZAMFARA STATE GOVERNMENT OF NIGERIA

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ZAMFARA STATE GOVERNMENT OF NIGERIA

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ZAMFARA STATE GOVERNMENT OF NIGERIA

SECURITY



ZAMFARA STATE GOVERNMENT OF NIGERIA

SECURITY



ZAMFARA STATE GOVERNMENT OF NIGERIA

TRANSPORT



ZAMFARA STATE GOVERNMENT OF NIGERIA

TRANSPORT





ZAMFARA STATE GOVERNMENT OF NIGERIA

ROADS CONSTRUCTION



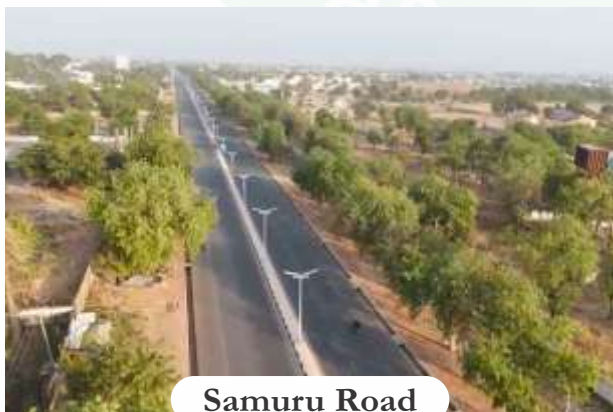
Government House Road



GRA Road



Kanwuri Road



Samuru Road

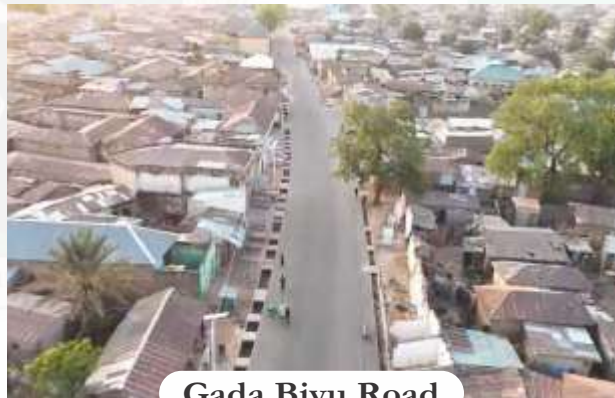
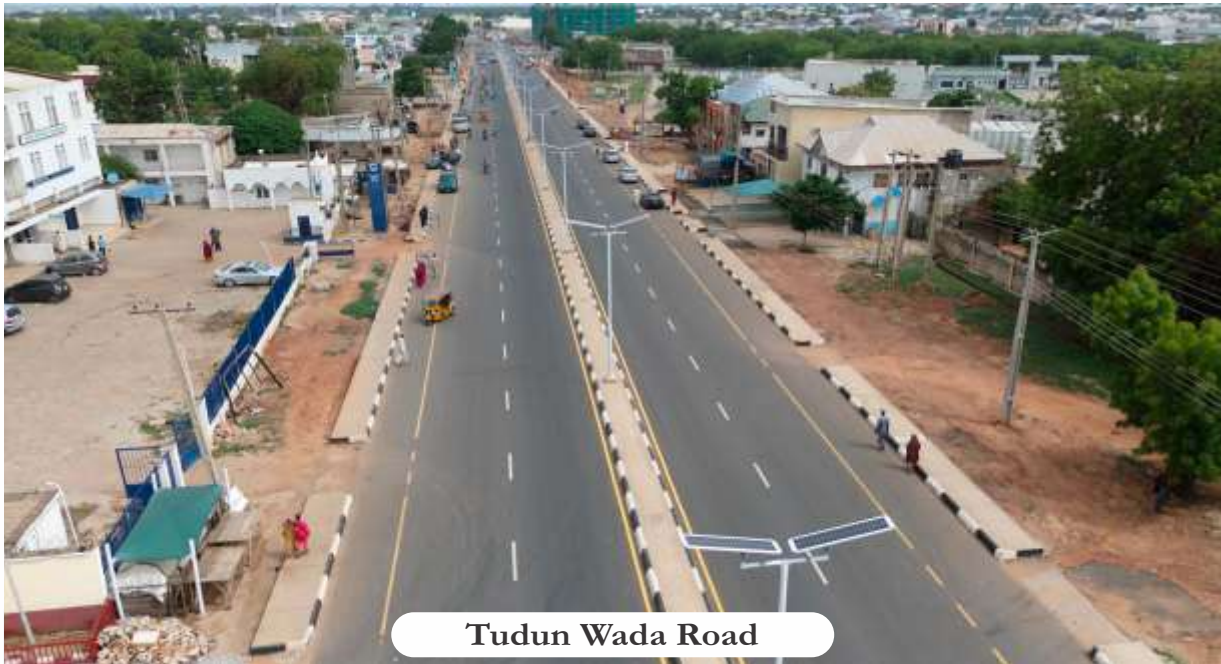


Freedom Square



ZAMFARA STATE GOVERNMENT OF NIGERIA

ROADS CONSTRUCTION





ZAMFARA STATE GOVERNMENT OF NIGERIA

ROADS CONSTRUCTION



Labin Labin Road



Air Port Road Ongoing



ZAMFARA STATE GOVERNMENT OF NIGERIA

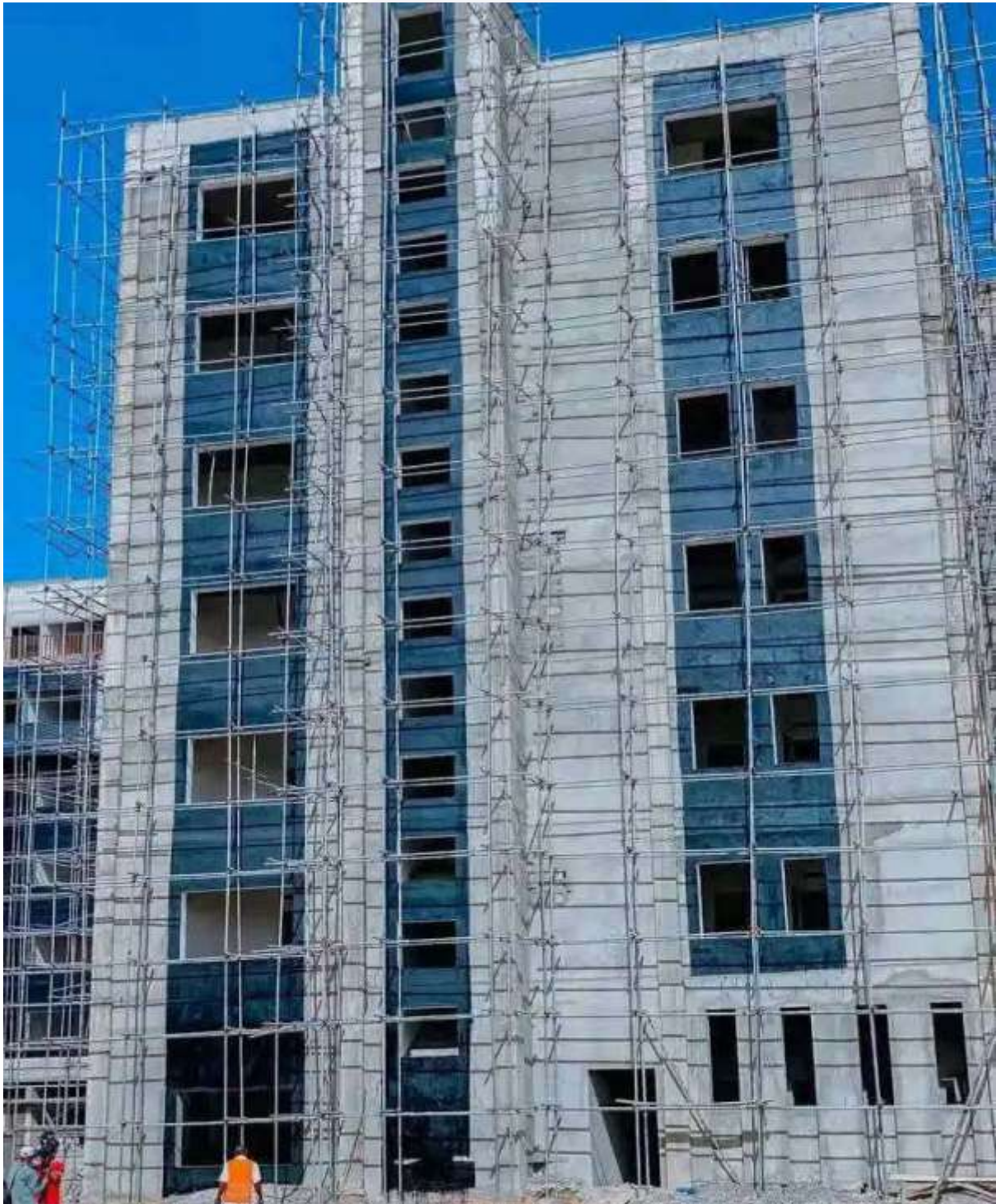
GUSAU GARDEN PARK





ZAMFARA STATE GOVERNMENT OF NIGERIA

GUSAU INVESTMENT HOUSE ONGOING





ZAMFARA STATE GOVERNMENT OF NIGERIA

GUSAU INVESTMENT HOUSE ONGOING





ZAMFARA STATE GOVERNMENT OF NIGERIA

CONSTRUCTION OF NEWLY BLOCK AT ZACAS



ZAMFARA STATE GOVERNMENT OF NIGERIA

COMMISSIONING OF NEWLY BLOCK AT ZACAS GUSAU





ZAMFARA STATE GOVERNMENT OF NIGERIA

STATE UNIVERSITY T/MAFARA ONGOING





ZAMFARA STATE GOVERNMENT OF NIGERIA

STATE UNIVERSITY T/MAFARA ONGOING





ZAMFARA STATE GOVERNMENT OF NIGERIA

COMMISSIONING OF SPECIALISTS HOSPITAL GUSAU





ZAMFARA STATE GOVERNMENT OF NIGERIA

SPECIALIST HOSPITAL GUSAU





ZAMFARA STATE GOVERNMENT OF NIGERIA

SHINKAFI GENERAL HOSPITAL ONGOING





ZAMFARA STATE GOVERNMENT OF NIGERIA

SHINKAFI GENERAL HOSPITAL ONGOING





ZAMFARA STATE GOVERNMENT OF NIGERIA

TALATA MAFARA GENERAL HOSPITAL ONGOING





ZAMFARA STATE GOVERNMENT OF NIGERIA

TALATA MAFARA GENERAL HOSPITAL ONGOING





ZAMFARA STATE GOVERNMENT OF NIGERIA

ANKA GENERAL HOSPITAL





ZAMFARA STATE GOVERNMENT OF NIGERIA

BUKKUYUM GENERAL HOSPITAL





ZAMFARA STATE GOVERNMENT OF NIGERIA

ALMAJIRI SCHOOL GUMMI



ZAMFARA STATE FADAMA COORDINATION OFFICE





ZAMFARA STATE GOVERNMENT OF NIGERIA

GUSAU CENTRAL MARKET



KAURA NAMODA SKILLS ACQUISITION CENTER





ZAMFARA STATE GOVERNMENT OF NIGERIA

WOMEN AFFAIRS CENTER



MARU MODERN MOTOR PARK



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE AGRICULTURE





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ZAMFARA STATE AGRICULTURE





ZAMFARA STATE GOVERNMENT OF NIGERIA

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ZAMFARA STATE GOVERNMENT OF NIGERIA



OFFICE OF THE STATE AUDITOR GENERAL

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

5th June, 2026

AAZ.31/VOL.1/26

AUDITOR'S GENERAL CERTIFICATION

We have audited the 2025 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 Accrual 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.



ZAMFARA STATE GOVERNMENT OF NIGERIA

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 (IA&ASB). 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, the Financial Statements which are in agreements with books of accounts and records present fairly in all material respect the Financial Position of the Government of Zamfara State as at 31st December, 2025, it's Financial Performance and Cash Flows for the fiscal year ended on that date.

Abubakar Danmaliki 5-6-2026

Abubakar Danmaliki FCNA

State Auditor General

Zamfara State

FRC/2021/002/00000024564



ZAMFARA STATE GOVERNMENT OF NIGERIA



OFFICE OF THE ACCOUNTANT GENERAL MINISTRY OF FINANCE ZAMFARA STATE

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

These Financial Statements have been prepared by the Office of the Accountant General, Ministry of Finance, Zamfara state, Nigeria in accordance with the provisions of the Finance (Control and Management) Act 1958, Financial Regulations, the Fiscal Responsibility Act 2007, and International Public Sector Accounting Standards (IPSAS) Accrual Basis issued by the International Public Sector Accounting Standards Board (IPSASB).

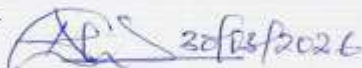
As Accountant General, I accept responsibility for the integrity and objectivity of these Financial Statements and the underlying information. I am responsible for ensuring that adequate accounting records are maintained and that the Financial Statements give a true and fair view of the state of affairs of Zamfara state as at 31st December, 2025 and of the financial performance and cash flows for the year ended 2025.

To enable me fulfill these responsibilities, I have ensured that:

1. Proper accounting records have been kept which disclose with reasonable accuracy, at any time, the financial position of the Zamfara state;
2. Appropriate accounting policies supported by reasonable and prudent judgments and estimates have been consistently applied in compliance with IPSAS Accrual Basis;
3. Applicable IPSAS standards have been followed, subject to any material departures disclosed and explained in the financial statements;
4. The Financial Statements have been prepared on a going concern basis unless it is inappropriate to presume that the Zamfara state will continue in operation;
5. Internal controls have been put in place to ensure that all transactions are authorized, recorded, and that the assets of the Zamfara State are safeguarded against unauthorized use or disposition;
6. All public funds entrusted to the Zamfara State have been utilized in accordance with appropriation and extant regulations.

I confirm that, to the best of my knowledge and belief, the Financial Statements contain all transactions, assets, and liabilities of the Zamfara State for the year ended 31st December, 2025.

I accept responsibility for the Financial Statements which were approved by me on 31st March, 2026.

 30/03/2026

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Ali Akilu Mohammed CNA
Accountant General
Zamfara State

Plot 22 Sani Abacha Way, Samaru Area P.M.B 1012 Gusau
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ZAMFARA STATE GOVERNMENT OF NIGERIA

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



ZAMFARA STATE GOVERNMENT OF NIGERIA

STATEMENTS OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

ISSUED BY

**OFFICE OF THE ACCOUNTANT
GENERAL OF ZAMFARA STATE**

2025



ZAMFARA STATE GOVERNMENT OF NIGERIA



OFFICE OF THE ACCOUNTANT GENERAL MINISTRY OF FINANCE ZAMFARA STATE

ZAMFARA STATE GOVERNMENT OF NIGERIA

STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 31ST DECEMBER 2025

Prepared in accordance with International Public Sector Accounting Standards Accrual Basis

1. GENERAL INFORMATION

1.1 Reporting Entity

These financial statements cover the activities of the Zamfara State Government, including all Ministries, Departments, Agencies, and Parastatals consolidated under the control of the State Government.

1.2 Basis of Preparation

1.2.1 Basis of Accounting Accrual and Cash Basis:

The Zamfara State Government prepares its financial statements on the accrual basis of accounting in accordance with IPSAS. Transactions are recognized when they occur, not when cash is received or paid. Cash basis accounting is not used for statutory financial reporting.

1.2.2 Understandability

Financial information is presented in a manner that is clear and understandable to users with a reasonable knowledge of public sector accounting and financial reporting. Technical terms are explained in the notes to the financial statements where necessary.

1.2.3. Materiality:

An item is considered material if its omission or misstatement could influence the economic decisions of users of the financial statements. Immaterial items may be aggregated with similar items. The threshold for capitalization of Property, Plant and Equipment is set at ₦500,000.

1.2.4. Relevance:

Financial information is recognized and disclosed if it is capable of influencing the decisions of users and is provided in time to influence those decisions. Forward-looking information such as provisions and contingent liabilities is included where reliable estimates can be made.

1.2.5. Going Concern:

The financial statements are prepared on a going concern basis. Management assesses the Government's ability to continue as a going concern for at least 12 months from the reporting date. If material uncertainties exist that cast significant doubt, these are disclosed in the notes.

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Website: www.accountantgeneral.zm.gov.ng
Email: ag@accountantgeneral.zm.gov.ng



ZAMFARA STATE GOVERNMENT OF NIGERIA

1.2.6. Consistency:

Accounting policies are applied consistently from one period to the next. Changes in accounting policy are made only if required by IPSAS or if the change results in more reliable and relevant information. Such changes are applied retrospectively and disclosed.

1.2.7. Prudence:

Assets and income are not overstated, and liabilities and expenses are not understated. Provisions are recognized when there is a present obligation arising from a past event, and a reliable estimate of the amount can be made.

1.2.8. Completeness:

All transactions and events that meet the recognition criteria are recorded in the correct period. Cut-off procedures are performed at the period end to ensure revenues and expenses are recorded in the period to which they relate.

1.3 Functional and Presentation Currency

The financial statements are presented in Nigerian Naira [₦], which is the functional currency of the State. All figures are rounded to the nearest thousand ("000") naira unless otherwise stated.

1.4 Reporting Period

The reporting period is 1st January 2025 to 31st December 2025.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Revenue Recognition

Revenue is recognized when it is probable that future economic benefits or service potential will flow to the State and the amount can be measured reliably.

Tax revenue, FAAC allocations, and grants are recognized when received or when the right to receive is established. Exchange revenue from fees, charges, and sales of goods/services is recognized when the service is rendered, or goods delivered.

2.2 Expenditure Recognition

Expenditure is recognized when goods and services are received, irrespective of the time of payment. Commitments for goods and services not yet delivered are disclosed as commitments in the notes.



ZAMFARA STATE GOVERNMENT OF NIGERIA

2.3 Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, and short-term, highly liquid investments readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

2.4 Property, Plant and Equipment (PPE)

2.4.1 Recognition and Measurement

PPE are tangible assets held for use in the production or supply of goods and services, for rental, or for administrative purposes, and expected to be used for more than one reporting period.

Items of PPE are recognized as assets when it is probable that future economic benefits or service potential will flow to the State and the cost or fair value can be measured reliably. On initial recognition, PPE are measured at cost. Where acquired at no cost or nominal cost, the cost is deemed to be fair value at acquisition date.

2.4.2 First-Time Adoption – Deemed Cost Exemption

In accordance with IPSAS 33, the State applied the deemed cost exemption on transition to IPSAS Accrual Basis on 1st January 2025. For buildings, structures, and infrastructure assets existing prior to transition where historical cost and fair value information were not available or could not be reliably determined, the State recognized such assets at nil value in the opening Statement of Financial Position.

Disclosure of the existence and nature of these assets is made in Note 12. A state-wide asset verification and valuation exercise commenced in 2026. Upon completion, assets will be recognized at fair value through prior period adjustment in accordance with IPSAS 3.

2.4.3 Subsequent Expenditure

Expenditure incurred on rehabilitation, renovation, and upgrading of PPE after the transition date is capitalized if it extends the useful life, increases capacity, or improves the condition of the asset beyond its originally assessed standard of performance.

Routine repairs and maintenance are recognized as expenses in the Statement of Financial Performance in the period incurred.

2.4.4 Depreciation

Depreciation is calculated on a straight-line basis over the estimated useful life of the asset. Depreciation commences when the asset is available for use.

AG



ZAMFARA STATE GOVERNMENT OF NIGERIA

Estimated useful lives are:

- Buildings and Structures: 25 – 50 years
- Plant and Machinery: 10 – 15 years
- Motor Vehicles: 5 – 7 years
- Furniture and Fittings: 5 – 10 years
- ICT Equipment: 3 – 5 years

Land is not depreciated.

2.4.5 Derecognition

An item of PPE is derecognized on disposal or when no future economic benefits or service potential are expected. Gains or losses on disposal are recognized in the Statement of Financial Performance.

2.5 Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. After initial recognition, intangible assets are carried at cost less accumulated amortization and impairment losses. Amortization is charged on a straight-line basis over the useful life of 3 to 5 years.

2.6 Inventories

Inventories are stated at the lower of cost and net realizable value. Cost is determined using the First-In, First-Out [FIFO] method.

2.7 Receivables

Receivables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment. A provision for impairment is established when there is objective evidence that the State will not be able to collect all amounts due.

2.8 Payables

Payables are obligations to pay for goods or services acquired in the ordinary course of business. They are recognized initially at fair value and subsequently measured at amortized cost.

2.9 Employee Benefits

Short-term employee benefits such as salaries, wages, and allowances are recognized as an expense in the period in which the employees render service.



ZAMFARA STATE GOVERNMENT OF NIGERIA

Post-employment benefits relating to pension and gratuity are recognized in accordance with the Zamfara State Contributory Pension Law. The State's obligation is limited to the contributions payable.

2.10 Provisions and Contingent Liabilities

Provisions are recognized when the State has a present obligation because of a past event, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate can be made of the amount.

Contingent liabilities are disclosed unless the possibility of outflow is remote. Contingent assets are not recognized but disclosed when inflow is probable.

2.11 Leases

Leases where substantially all risks and rewards of ownership are transferred to the State are classified as finance leases. All other leases are classified as operating leases. Operating lease payments are recognized as an expense on a straight-line basis over the lease term.

2.12 Foreign Currency Transactions

Transactions in foreign currencies are translated to Naira at the exchange rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate prevailing at the reporting date.

2.13 Impairment of Non-Cash Generating Assets

At each reporting date, the State assesses whether there is any indication that an asset may be impaired. If any such indication exists, the recoverable service amount of the asset is estimated. An impairment loss is recognized when the carrying amount exceeds the recoverable service amount.

2.14 Related Party Disclosures

Related parties include key Events after Reporting Date Events after the reporting date that provide evidence of conditions existing at the reporting date are management personnel and entities controlled by the State. Disclosures are made in accordance with IPSAS 20 Related Party Disclosures. Adjusted in the financial statements. Events that are indicative of conditions arising after the reporting date are disclosed in the notes.

2.15 Comparative Information

As this is the first year of IPSAS Accrual adoption, comparative figures for 2024 are presented on a cash basis in the notes for information purposes only and are not directly comparable.



ZAMFARA STATE GOVERNMENT OF NIGERIA

2.16 Other Revenue/Income

Other revenue/income consists of fees, fines, debt forgiveness, commissions, rentals, gains on disposal of assets, etc. Any gain on disposal is recognized at the date the control of the asset is passed to the buyer and is determined after deducting from the proceeds the carrying value of the asset at that time.

2.17 Aid and Grants:

Aid and Grants to an Entity is recognized as income on entitlement, while Aid and Grants to other governments/agencies are recognized as expenditure on commitment. Grant should be recognized as either in kind (assets, goods or service) or Cash. Assets related grant for which conditions are fully met should be recognized systematically as income in the GPFS to compensate for the cost of the Asset (depreciation) it is intended to represent by applying deferred Income method.

2.18 Subsidies, Donations and Endowments

Subsidies, Donations and Endowments to an Entity are recognized as income when money is received, or entitlement to receive money is established; except where fulfillment of any restrictions attached to these monies is not probable.

Approval of Accounting Policies

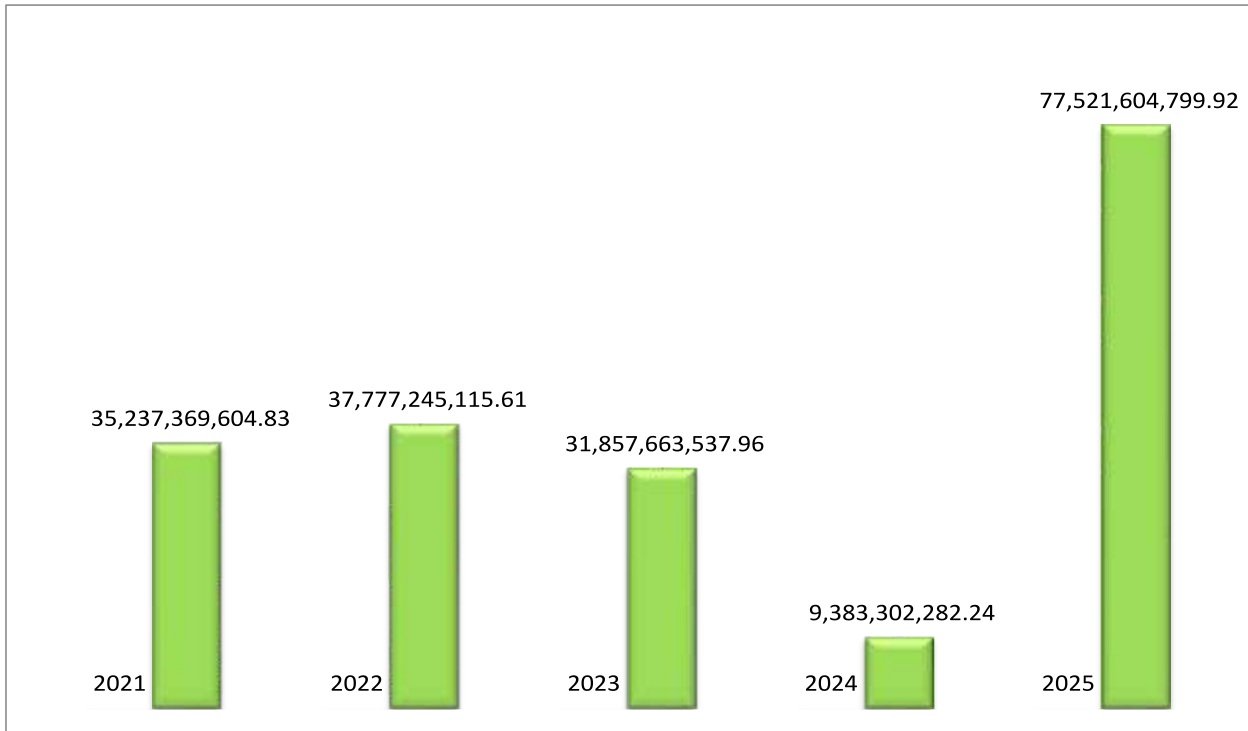
These accounting policies were approved by the Office of the Accountant General, Zamfara State, and adopted for the preparation of the 2025 Financial Statements.

Ali Akilu Mohammed CNA
Accountant-General
Zamfara State



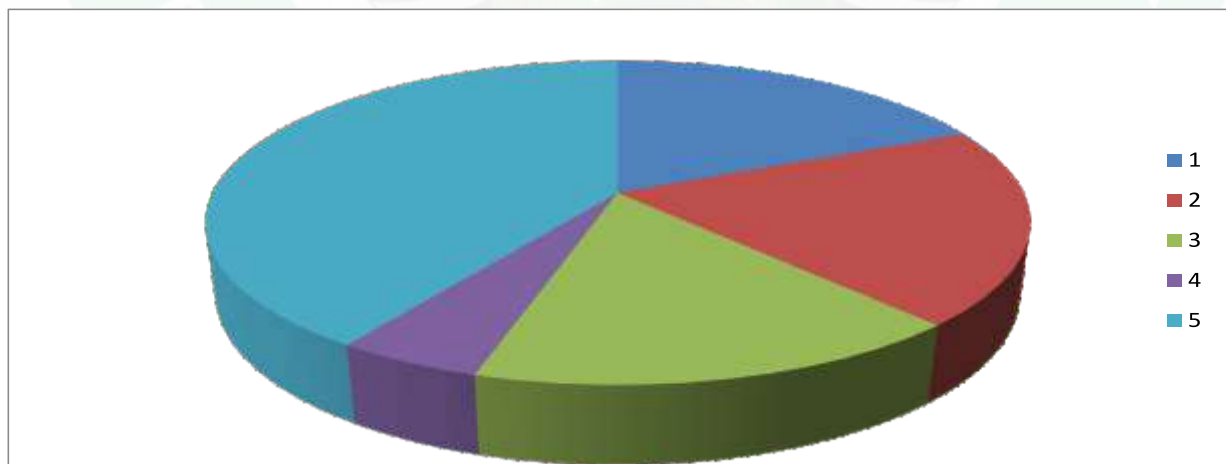
ZAMFARA STATE GOVERNMENT OF NIGERIA

STATUTORY



STATUTORY

2021	35,237,369,604.83
2022	37,777,245,115.61
2023	31,857,663,537.96
2024	9,383,302,282.24
2025	77,521,604,799.92



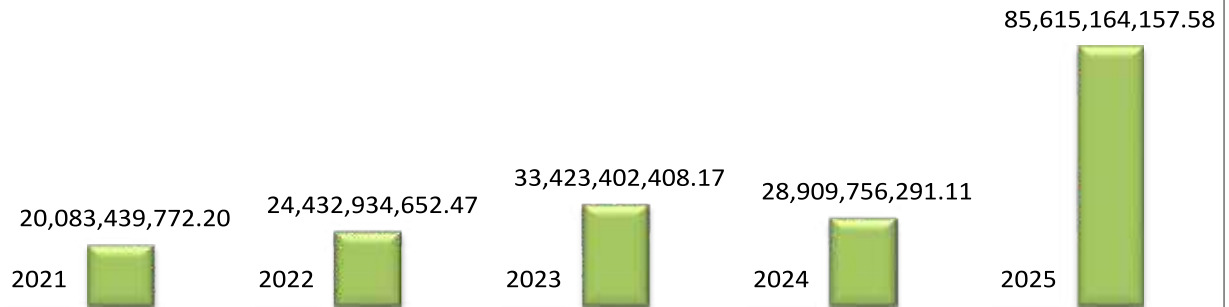
35,237,369,605.83	2021
37,777,245,115.61	2022
31,857,663,537.96	2023
9,383,302,282.24	2024
77,521,604,799.92	2025



ZAMFARA STATE GOVERNMENT OF NIGERIA

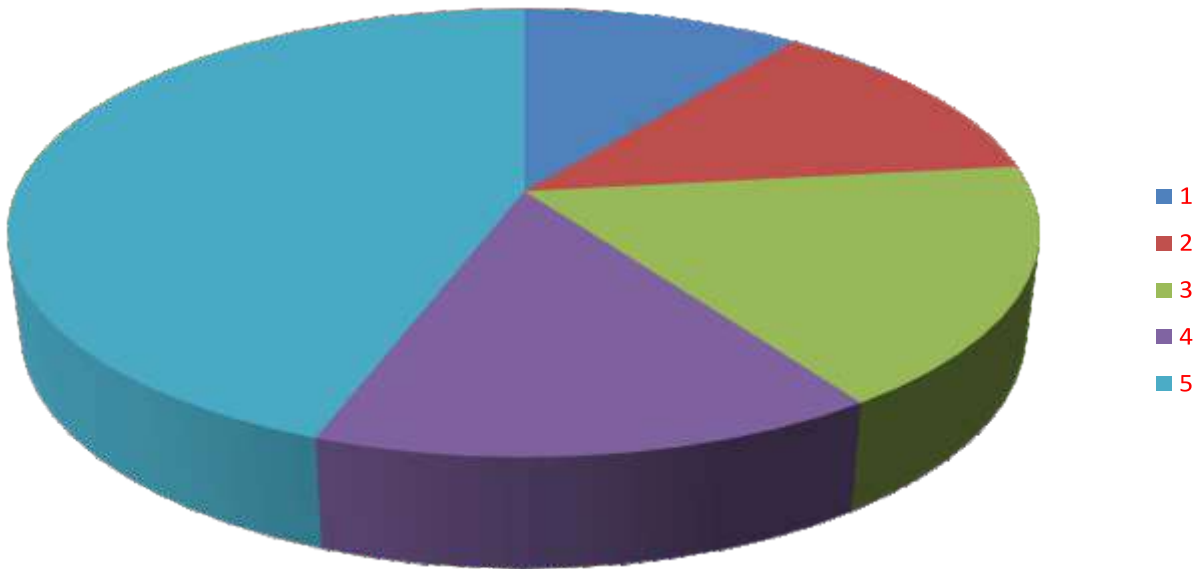
VAT

Series1 Series2



Value added Tax (VAT)

2021	20,083,439,772.20
2022	24,432,934,652.47
2023	33,423,402,408.17
2024	28,909,756,291.11
2025	85,615,164,157.58

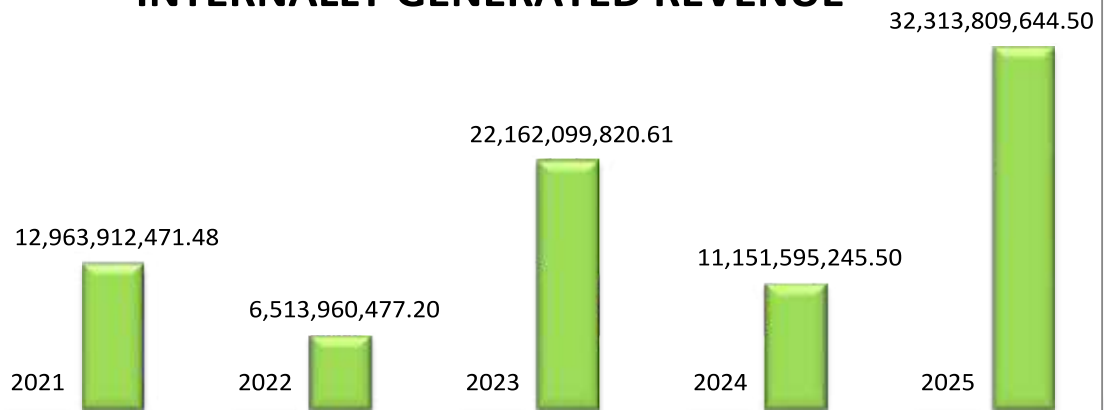


20,083,439,772.20	2021
24,432,934,652.47	2022
33,423,402,408.17	2023
28,909,756,291.11	2024
85,615,164,157.58	2025



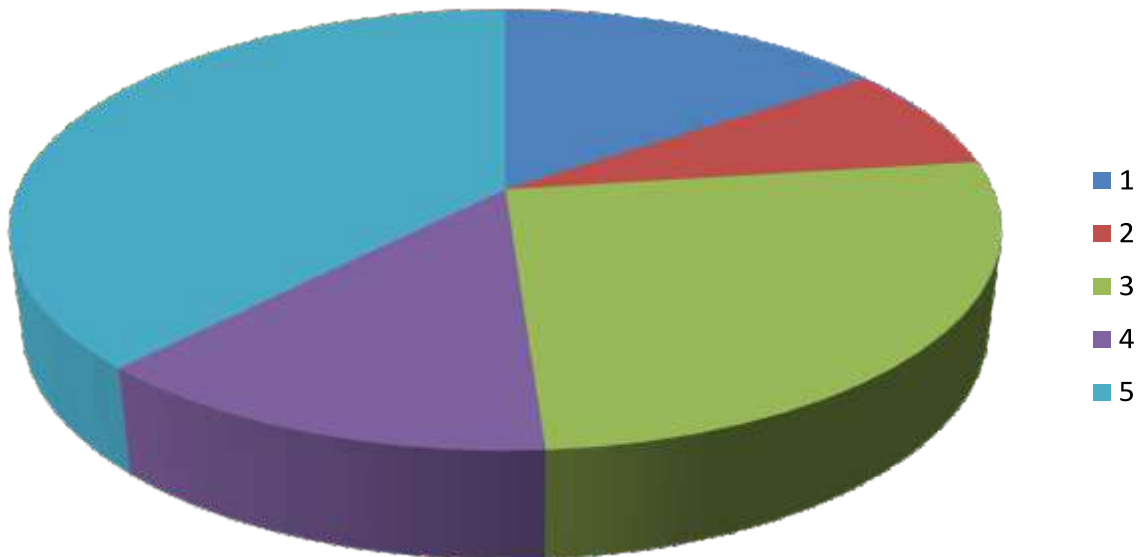
ZAMFARA STATE GOVERNMENT OF NIGERIA

INTERNALLY GENERATED REVENUE



Internally Generated Revenue

2021	12,963,912,471.48
2022	6,513,960,477.20
2023	22,162,099,820.61
2024	11,151,595,245.50
2025	32,313,809,644.50

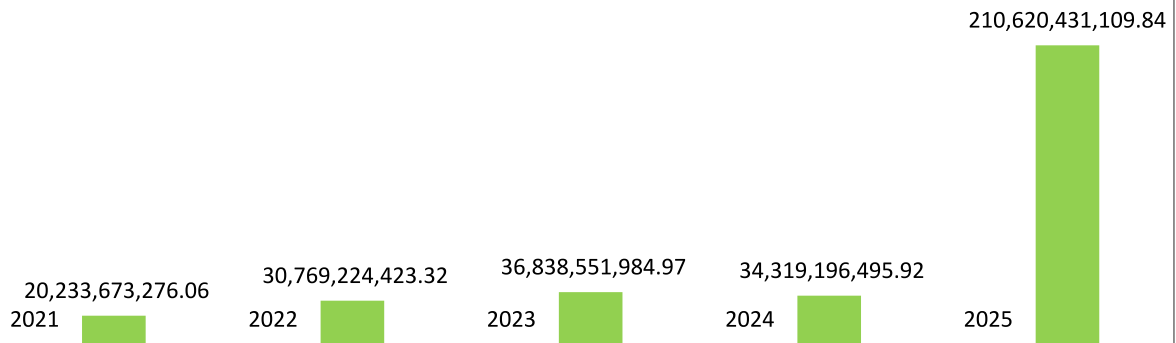


12,963,912,471.48	2021
6,513,960,477.20	2022
22,162,099,820.61	2023
11,151,595,245.50	2024
32,313,809,644.50	2025



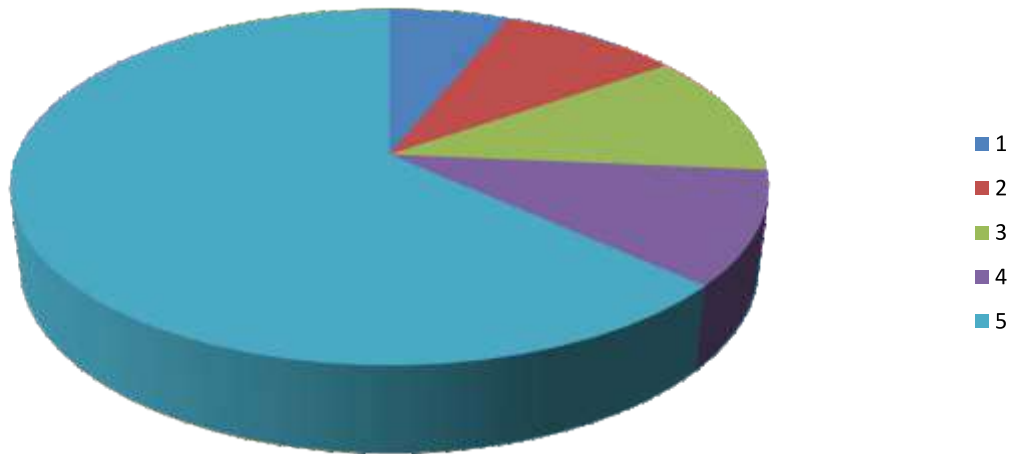
ZAMFARA STATE GOVERNMENT OF NIGERIA

CAPITAL EXPENDITURE



Capital Expenditure

2021	20,233,673,276.06
2022	30,769,224,423.32
2023	36,838,551,984.97
2024	34,319,196,495.92
2025	210,620,431,109.84

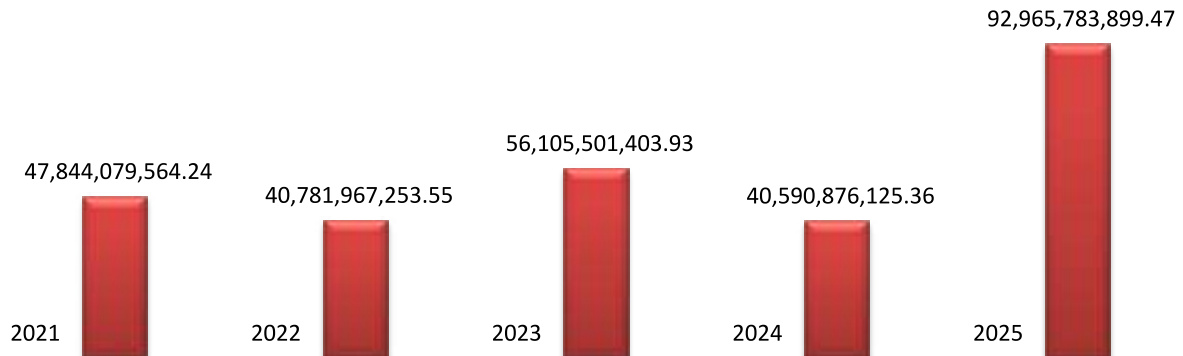


20,233,673,276.06	2021
30,769,224,423.32	2022
36,838,551,984.97	2023
34,319,196,495.92	2024
210,620,431,109.84	2025



ZAMFARA STATE GOVERNMENT OF NIGERIA

RECURRENT EXPENDITURE



Recurrent Expenditure

2021	47,844,079,564.24
2022	40,781,967,253.55
2023	56,105,501,403.93
2024	40,590,876,125.36
2025	92,965,783,899.47



47,844,079,564.24	2021
40,781,967,253.55	2022
23,566,559,113.25	2023
40,590,876,125.36	2024
92,965,783,899.47	2025



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2025

Year Actual (2024)	DETAILS	Notes	Year Actual 2025	Final Budget 2025	Initial/ Original Budget 2025	Supplementary/ Review I-III Budget 2025	Variance on Final Budget
₦			₦	₦	₦	₦	₦
	REVENUE		A	B(C+D)	C	D	E (B-A)
15,010,051,994.92	Government Share of FAAC (Statutory Revenue)	1A-D	77,521,604,799.92	75,009,711,000.00	70,009,711,000.00	5,000,000,000.00	2,511,893,799.92
66,147,446,183.67	Government Share of VAT	2	85,615,164,157.58	90,000,000,000.00	88,500,000,000.00	1,500,000,000.00	(4,384,835,842.42)
12,549,111,657.38	Tax Revenue	3	21,780,090,234.24	28,590,100,000.00	22,610,600,000.00	5,979,500,000.00	(6,810,009,765.76)
12,906,849,107.36	Non-Tax Revenue	4	10,533,719,410.26	11,828,975,000.00	10,253,975,000.00	3,426,500,000.00	(1,295,255,589.74)
68,649,628,525.50	Aid & Grants	5	56,388,520,180.84	114,272,384,000.00	141,272,384,000.00	- 27,000,000,000.00	(57,883,863,819.16)
140,263,370,565.89	Other Revenues	6	55,188,546,535.00	35,490,289,000.00	-	-	19,698,257,535.00
-	Other Capital Receipts to CDF	7	18,905,111,377.45	143,491,616,000.00	-	-	(124,586,504,622.55)
315,526,458,034.72	Total Revenue (a)		325,932,756,695.29	498,683,075,000.00	332,646,670,000.00	(11,094,000,000.00)	(172,750,318,304.71)
	EXPENDITURE						
27,828,758,765.47	Salaries & Wages	8	36,567,671,171.39	36,567,671,171.39	58,386,834,000.00	-	-
9,205,001,580.24	Social Benefits	9	4,986,165,903.69	11,140,000,000.00	11,333,200,000.00	- 193,200,000.00	6,153,834,096.31
51,782,433,710.27	Overhead Cost	10	51,411,946,824.39	85,931,441,919.04	-	-	34,519,495,094.65
-	Depreciation Charges	11	58,533,478,783.22	-	-	-	-
-	Amortization Charges	12	160,918,766.95	-	-	-	-
8,687,063,364.26	Public Debt Charges	13	11,403,809,937.80	16,488,000,000.00	15,134,000,000.00	1,354,000,000.00	-
97,503,257,420.24	Total Expenditure (b)		163,063,991,387.44	150,127,113,090.43	84,854,034,000.00	1,160,800,000.00	40,673,329,190.96
218,023,200,614.48	Surplus/(Deficit) from Operating Activities for the Period c=(a-b)		162,868,765,307.86	348,555,961,909.57	247,792,636,000.00	(12,254,800,000.00)	(132,076,989,113.75)
-	Gain/ Loss on Disposal of Asset		-	-	-	-	-
-	Total Non-Operating Revenue/(Expenses) (d)		-	-	-	-	-
218,023,200,614.48	Surplus/(Deficit) from Ordinary Activities e=(c+d)		162,868,765,307.86	348,555,961,909.57	247,792,636,000.00	(12,254,800,000.00)	(132,076,989,113.75)
-	Minority Interest Share of Surplus/ (Deficit) (f)		-	-	-	-	-
218,023,200,614.48	Net Surplus/ (Deficit) for the Period g=(e-f)		162,868,765,307.86	348,555,961,909.57	247,792,636,000.00	(12,254,800,000.00)	(132,076,989,113.75)

Notes to the Financial Statements are integral part of the Accounts

ALI-AKILU MOHAMMED CNA
ACCOUNTANT GENERAL ZAMFARA STATE



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025

DESCRIPTIONS	NCOA CODES	Notes	Year Actual 2025	Year Actual 2024
ASSETS			₦	₦
Current Assets				
Cash and Cash Equivalents		14	152,358,877,297.64	98,745,432,494.51
Inventories		15	1,559,601,018.00	-
Total Current Assets A			153,918,478,315.64	98,745,432,494.51
Non-Current Assets				
Loans Granted		16	206,742,714.98	-
Investments (Shares)		17	12,266,617,425.60	18,403,645,114.33
Property, Plant and Equipment		18	659,668,714,875.94	-
Intangible Assets		19	3,057,456,571.96	-
Total Non-Current Assets B			675,199,531,588.48	18,403,645,114.33
Total Assets C	A+B		829,118,009,904.12	117,149,077,608.84
LIABILITIES				
Current Liabilities				
Deposits/Retention		20	5,998,096,180.44	3,027,996,361.65
Unremitted Deductions		21	3,658,113,293.49	-
Accrued Expenses		22	16,025,032,806.42	3,645,846,614.70
Borrowings		23	18,905,111,377.45	-
Total Current Liabilities D			44,586,353,657.80	6,673,842,976.35
Non-Current Liabilities				
Public Funds		24	205,795,812,681.38	98,748,432,494.51
Long Term Loans(Outstanding)		13	117,218,778,934.53	104,430,913,296.22
Total Non-Current Liabilities E			323,014,591,615.91	203,179,345,790.73
Total Liabilities: F = D + E			367,600,945,273.71	209,853,188,767.08
Net Assets: G = C - F			461,517,064,630.41	(92,704,111,158.24)
NET ASSETS/EQUITY			-	
Reserves			-	
Accumulated Supplus/(Deficits)			162,868,765,307.86	218,023,200,614.48
Total Net Assets/Equity: H=G			162,868,765,307.86	218,023,200,614.48

Notes to the Financial Statements are integral part of the Accounts

ALI-AKILU MOHAMMED CNA
ACCOUNTANT GENERAL ZAMFARA STATE
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ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2025

Description	NCOA CODES	Notes	ACTUAL 2025 N	ACTUAL 2024 N
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows				
Statutory Revenue	110101 & 110103	1A	77,521,604,799.92	15,010,051,994.92
Exchange Gain, Solid Minerals, Share Of Good Value, Excess Bank Charges, Forex Equalisation	110101 & 110104	1C	55,188,546,535.00	140,263,370,565.89
VAT	110102	2	85,615,164,157.58	66,147,446,183.67
Tax Revenue	120101	3	21,780,090,234.24	25,455,960,764.74
Non-Tax Revenue	120201 - 120210 & 120213	4	10,533,719,410.26	-
Total Inflow from Operating Activities (A)			250,639,125,137.00	246,876,829,509.22
Outflows				
Personel Emoluments (Salaries & Wages)	210101 - 210202	8	36,567,671,171.39	27,828,758,765.47
Social Benefits		9	4,986,165,903.69	9,205,001,580.24
Overhead Cost		10	51,411,946,824.39	51,782,433,710.27
Other Consolidated Revenue Fund Charges			-	-
Total Outflow from Operating Activities (B)			92,965,783,899.47	88,816,194,055.98
Net Cash Inflow/(Outflow) From Operating Activities (C) = (A-B)			157,673,341,237.53	158,060,635,453.24
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase/Construction of Assests:				
Administration Sector		25.1	(24,416,764,536.77)	(5,904,777,617.93)
Economic Sector		25.2	(153,982,120,015.67)	(65,725,156,712.07)
Law and Justice Sector		25.3	(18,250,000.00)	(11,575,000.00)
Social Sector		25.4	(32,203,296,557.40)	(32,183,647,701.57)
Capital Expenditure Funded From Aids and Grants			-	(55,951,283,170.85)
Net Cash Flow from Investing Activities			(210,620,431,109.84)	(159,776,440,202.42)
CASH FLOW FROM FINANCING ACTIVITIES				
Proceed from Aid & Grants		5	56,388,520,180.84	68,649,628,525.50
Proceed from Other Capital Receipts to CDF			-	-
Proceeds from External Loans & Other Borrowings		7	18,905,111,377.45	4,605,952,800.00
Proceeds from Domestic Loans & Other Borrowings			-	-
Public Debt Charges		13	11,403,809,937.80	(11,559,863,618.03)
Net Cash Flow from Financing Activities			86,697,441,496.09	61,695,717,707.47
Net Cash Flow from all Activities			33,750,351,623.78	59,979,912,958.29
Cash & Cash Equivalent as at 1/1/2025			98,745,432,494.51	38,765,519,536.22
Cash & Cash Equivalent as at 31/12/2025			132,495,784,118.29	98,745,432,494.51

Notes to the Financial Statements are integral part of the Accounts

ALI-AKILU MOHAMMED CNA
ACCOUNTANT GENERAL ZAMFARA STATE



ZAMFARA STATE GOVERNMENT OF NIGERIA

Notes: 1				
RECONCILIATION:				
Surplus/ (Deficit) per Statement of Performance			162,868,765,307.86	-
Add Back Non-Cash Movement Items:				
Purchase/Construction of Assests				
			-	-
Depreciation Charges	240101 - 240201	11	58,533,478,783.22	-
Amortization Charges	250101	12	160,918,766.95	-
Net Movement in Current Assets/Liabilities.			221,563,162,858.02	-
Net Movement in Inventories	310501 (OPENING BAL. LESS CLOSING BAL.)		1,559,601,018.00	-
Net Movement in Payables	410401 - 410501(OPENING BAL. LESS CLOSING BAL.)		37,912,510,681.45	-
Net Cash Flow from Operating Activities			185,210,253,194.57	-
Note: 2				
Cash & its equivalent as at 31/12/2025				
Cash Balances			132,495,784,118.29	98,745,432,494.51
Bank Balances	310101 - 310201		<u>132,495,784,118.29</u>	<u>98,745,432,494.51</u>
Certificate of Deposits				





ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2025

CHANGES IN NET ASSETS/EQUITY	NOTE	Revaluation Reserve	Translation Reserve	Accumulated Surpluses/(Deficit)	Total
		₦		₦	₦
Balance at 31st December, 2024		98,745,432,494.51	-	-	98,745,432,494.51
Changes in Accounting Policy					
Restated Balance		98,745,432,494.51		-	98,745,432,494.51
Surplus on Revaluation of Property				-	-
Deficit on Revaluation of Investment				-	-
Net Gains and Losses not Recognised in the Statement of Financial Performance				-	-
Net Surplus for the Period		-		-	-
Balance at 31st December, 2025				-	-
Deficit on Revaluation of Property		-		-	-
Surplus on Revaluation of Investment		-		-	-
Statement of Financial Performance				-	-
Net Deficit for the Period		162,868,765,307.86		-	162,868,765,307.86
Balance at 31st December, 2025		162,868,765,307.86		-	162,868,765,307.86
/ILI-AKILU MOHAMMED CNA					
ACCOUNTANT GENERAL ZAMFARA STATE					



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

Description	Actual 2025 A	Final Budget 2025 B=C+D	Supplementary Budget 2025 C	Initial/Original Budget 2025 D	Variance on Final Budget E=B-A	F= B- E
	N	N	N	N	N	
REVENUE A						
Government Share of FAAC(Statutory Revenue)	77,521,604,799.92	75,009,711,000.00	5,000,000,000.00	70,009,711,000.00	- 2,511,893,799.92	3.35
Government Share of VAT	85,615,164,157.58	90,000,000,000.00	1,500,000,000.00	88,500,000,000.00	4,384,835,842.42	4.87
Tax Revenue	21,780,090,234.24	28,590,100,000.00	5,979,500,000.00	22,610,600,000.00	6,810,009,765.76	23.82
Non-Tax Revenue	10,533,719,410.26	11,828,975,000.00	3,426,500,000.00	10,253,975,000.00	1,295,255,589.74	10.95
Aid & Grants	56,388,520,180.84	114,272,384,000.00	- 27,000,000,000.00	141,272,384,000.00	57,883,863,819.16	50.65
Debt Forgiveness	-	-	-	-	-	-
Other Revenue	55,188,546,535.00	35,490,289,000.00	-	-	19,698,257,535.00	55.50
Capital Development Fund	18,905,111,377.45	143,491,616,000.00	-	-	124,586,504,622.55	86.82
Transfer from other Government Entities					-	
Total Revenue (A)	325,932,756,695.29	498,683,075,000.00	- 11,094,000,000.00	332,646,670,000.00	172,750,318,304.71	34.64
RECURRENT EXPENDITURE B						
Salaries & Wages	36,567,671,171.39	36,567,671,171.39	-	58,386,834,000.00	-	-
Social Benefits	4,986,165,903.69	11,140,000,000.00	- 193,200,000.00	11,333,200,000.00	6,153,834,096.31	55.24
Overhead cost	51,411,946,824.39	85,931,441,919.04	-	-	34,519,495,094.65	40.17
Loans and Advances		-	-	-	-	#DIV/0!
Depreciation Charges	58,533,478,783.22		-	-	58,533,478,783.22	-
Amortization Charges	160,918,766.95		-	-	160,918,766.95	-
Public Debt Charges	11,403,809,937.80	16,488,000,000.00	1,354,000,000.00	15,134,000,000.00	5,084,190,062.20	30.84
Transfer to other Government Entities					-	-
Total Recurrent Expenditure (B)	163,063,991,387.44	150,127,113,090.43	1,160,800,000.00	84,854,034,000.00	- 12,936,878,297.01	- 8.62



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE	Details	Ref. Note	ACTUAL		ACTUAL 2024		REMARKS
			2025	Amount	2024	Amount	
1				N		N	
	Government Share of FAAC (Statutory Revenue)						
	Net Share of Statutory Allocation from FAAC	1A			2,057,538,704.78		
	Add: Deduction at source for Loan Repayment	1B			9,192,242,000.85		
	Share of Statutory Allocation- Other Deductions	1C			3,760,271,289.29		
	Share Of Allocation from Excess Crude Oil	1D		-	-	-	
	TOTAL (Gross) FAAC Allocation		77,521,604,799.92		15,010,051,994.92		
	BREAKDOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
			2025		2024		
			1A	1B	1C	1D	TOTAL
			NET RECEIPT	DEDUCTION AT SOURCE	ALLOCATION TO OTHER DEDUCTION	Share of Excess Crude	
MONTH							
JANUARY			1,088,806,528.33	357,478,973.55	394,175,626.84	-	1,800,940,766.61
FEBRUARY			3,419,837,277.37	357,437,726.62	404,790,717.11	-	2,616,618,846.98
MARCH			3,713,247,343.31	357,396,170.36	412,914,811.24	-	(413,630,636.48)
APRIL			4,441,424,974.87	2,878,692,173.67	433,079,730.24	-	3,695,952,240.17
MAY			4,555,774,091.15	357,312,120.50	436,244,105.80	-	891,271,639.98
JUNE			4,066,350,004.95	357,265,622.20	422,720,269.57	-	650,183,017.12
JULY			5,114,702,921.01	357,228,805.16	451,719,642.63	-	140,082,031.54
AUGUST			6,969,032,104.76	357,183,666.99	452,202,507.01	-	387,689,581.63
SEPTEMBER			7,884,238,585.10	357,140,205.29	477,544,471.09	-	561,777,001.32
OCTOBER			6,552,981,797.91	2,878,435,088.66	440,677,513.90	-	2,702,603,934.86
NOVEMBER			7,446,796,901.03	357,052,301.55	465,428,209.07	-	(60,384,128.53)
DECEMBER			7,675,520,449.94	357,007,854.60	471,760,707.34	-	1,946,947,699.72
TOTAL			62,926,712,978.73	9,329,633,509.35	5,263,258,311.84	-	15,010,051,994.92

1B DEDUCTION AT SOURCE

MONTH	2025			2024		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
JANUARY	126,018,144.94	231,460,828.61	357,478,973.55	62,411,980.35	91,911,765.39	154,323,745.74
FEBRUARY	127,999,761.00	229,437,965.62	357,437,726.62	113,751,039.25	283,490,004.53	397,241,043.78
MARCH	126,863,992.12	228,632,178.24	357,396,170.36	114,847,027.56	262,356,023.90	397,203,051.46
APRIL	1,124,562,723.97	1,754,130,249.70	2,878,692,973.67	940,668,132.12	1,880,858,924.45	2,821,527,056.57
MAY	131,378,073.38	225,934,047.12	357,312,120.50	117,069,710.44	280,056,499.43	397,126,209.87
JUNE	132,297,554.95	224,972,067.25	357,269,622.20	117,786,744.92	239,972,486.38	357,759,231.30
JULY	133,944,458.86	222,282,346.30	357,226,605.16	119,338,319.46	238,381,766.87	357,720,086.33
AUGUST	134,900,239.59	222,283,427.40	357,183,666.99	120,087,564.70	237,593,083.07	357,680,647.77
SEPTEMBER	136,220,507.78	220,919,697.51	357,140,205.29	121,254,223.59	236,386,600.23	357,640,913.82
OCTOBER	1,230,294,614.03	1,648,140,474.83	2,878,435,088.86	1,028,817,728.67	1,850,121,823.64	2,878,939,552.31
NOVEMBER	136,904,887.91	218,147,413.64	357,052,301.55	123,626,763.13	233,933,785.34	357,560,548.47
DECEMBER	140,595,539.00	216,412,315.60	357,007,854.60	125,215,886.13	232,304,027.30	357,519,913.43
TOTAL	3,685,980,497.53	5,643,653,011.82	9,329,633,509.35	3,104,875,120.32	6,087,366,880.53	9,192,242,000.85

1C ALLOCATION OTHER DEDUCTION

MONTH	2025			2024		
	ECOLOGICAL FUNDS	FOREIGN LOANS	HEALTH CARE FUNDS	ECOLOGICAL FUNDS	HEALTH CARE FUNDS	HEALTH CARE FUNDS
JANUARY	60,144,529.11	303,391,312.60	394,175,626.84	66,458,327.48	62,310,625.06	159,408,737.67
FEBRUARY	123,241,692.45	250,909,239.53	404,790,717.11	185,983,821.08	30,639,785.13	294,367,086.66
MARCH	131,365,786.58	250,909,239.53	412,914,811.24	270,134,672.15	109,322,412.88	410,096,870.16
APRIL	151,530,705.58	250,909,239.53	433,079,730.24	123,080,488.28	48,046,788.33	201,767,061.74
MAY	154,695,081.14	250,909,239.53	436,244,105.80	123,080,488.28	40,223,800.96	183,944,074.37
JUNE	141,171,244.91	250,909,239.53	422,720,269.57	123,080,488.28	37,147,402.98	525,192,682.39
JULY	170,710,617.97	250,909,239.53	451,719,642.63	123,080,488.28	17,557,180.11	171,277,453.52
AUGUST	220,150,583.33	201,412,138.55	452,202,507.01	303,391,312.60	30,639,785.13	355,029,312.50
SEPTEMBER	245,492,547.41	201,412,138.55	477,544,471.09	303,391,312.60	25,689,185.97	359,720,283.70
OCTOBER	208,625,590.22	201,412,138.55	440,677,513.90	303,391,312.60	15,435,876.56	349,466,974.29
NOVEMBER	233,376,285.39	201,412,138.55	465,428,209.07	303,391,312.60	8,924,374.96	342,955,472.69
DECEMBER	239,708,783.66	201,412,138.55	471,760,707.34	303,391,312.60	63,014,171.67	397,045,269.60
TOTAL	2,079,673,447.75	2,815,907,442.53	5,263,258,311.84	2,531,855,336.83	367,677,421.56	3,760,271,289.29



ZAMFARA STATE GOVERNMENT OF NIGERIA

Value Added Tax			
Note			N
2A	VAT	2025	2024
	Share of Value Added Tax (VAT)	85,615,164,157.58	66,147,446,183.65
	Details of Government Share of VAT		
S/N	MONTHS	Value Added Tax 2025	Value Added Tax 2024
1	JANUARY	6,542,365,167.78	4,818,434,855.69
2	FEBRUARY	7,720,909,412.77	4,156,909,941.48
3	MARCH	6,428,624,055.96	4,567,830,939.12
4	APRIL	6,473,017,786.45	5,450,972,560.82
5	MAY	6,716,408,364.29	4,934,004,243.42
6	JUNE	7,462,791,127.88	4,981,603,750.58
7	JULY	6,765,182,487.62	5,539,187,106.57
8	AUGUST	7,301,923,683.64	6,719,206,655.73
9	SEPTEMBER	8,039,539,363.66	5,645,840,238.87
10	OCTOBER	9,046,405,409.47	6,174,220,207.27
11	NOVEMBER	7,685,772,099.03	6,772,299,616.75
12	DECEMBER	5,432,225,199.03	6,386,936,067.35
	TOTAL	85,615,164,157.58	66,147,446,183.65





ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE INTERNAL REVENUE SERVICE						
NOTE 3	INDEPENDENT REVENUE	ACTUAL 2025	2025 FINAL BUDGET	2025 ORIGINAL BUDGET	SUPPLEMENTARY/REVIEW H-II BUDGET	VARIANCE
022000800100	INTERNAL REVENUE SERVICE					
12010104	PAYE ORGANIZED PRIVATE SECTOR	2,283,869,258.42	2,000,000,000.00	2,000,000,000.00	-	283,869,258.42
12010105	PAYE INFORMAL SECTOR	-	20,000,000.00	20,000,000.00	-	(20,000,000.00)
12010106	PAYE PUBLIC - LOCAL GOVERNMENTS	840,641,421.54	3,000,000,000.00	2,000,000,000.00	1,000,000,000.00	(2,159,358,578.46)
12010107	PAYE PUBLIC - STATE GOVERNMENT	2,825,365,117.30	5,000,000,000.00	3,350,000,000.00	1,650,000,000.00	(2,174,634,882.70)
12010108	PAYE FEDERAL GOVERNMENT ESTABLIS	5,803,142,931.42	12,500,000,000.00	12,500,000,000.00	-	(6,696,857,068.58)
12010113	DIRECT ASSESSMENT TAX	99,536,266.04	500,000,000.00	1,500,000,000.00	-	(400,463,733.96)
12010114	PAYE AREARS	-	100,000,000.00	200,000,000.00	-	(100,000,000.00)
12020448	DEVELOPMENT LAVIES	3,638,768,920.89	2,051,100,000.00	103,600,000.00	1,947,500,000.00	1,587,666,920.89
		15,491,321,915.61	25,171,100,000.00	21,673,600,000.00	3,497,500,000.00	(9,679,778,084.39)
120103	OTHER TAXES					
12010301	SALES TAXES	-	70,000,000.00	120,000,000.00	-	(70,000,000.00)
12010302	PROPERTY TAX	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)
12010303	WITHHOLDING TAX	2,084,127,499.53	2,000,000,000.00	565,000,000.00	1,435,000,000.00	84,127,499.53
12010304	STAMP DUTY	11,634,279.75	160,500,000.00	158,500,000.00	2,000,000.00	(148,865,720.25)
12010305	POOL BETTING TAX	2,635,928.48	25,000,000.00	25,000,000.00	-	(22,364,071.52)
12010307	CAPITAL GAIN TAX		50,000,000.00	50,000,000.00	-	(50,000,000.00)
12010308	LIVESTOCK TAX		-	5,000,000.00	-	5,000,000.00
12010309	ENTERTAINMENT TAX	-	700,000.00	700,000.00	-	(700,000.00)
12010311	HOTELS LEVY	203,068,802.79	10,300,000.00	10,300,000.00	-	192,768,802.79
12010312	ZAKKAT LEVY	35,056,455.62	100,500,000.00	500,000.00	100,000,000.00	(65,443,544.38)
12010313	POVERTY ALLEVATION LEVY	1,707,638,513.89	1,000,000,000.00	-	1,000,000,000.00	707,638,513.89
	EDUCATION LEVY	2,244,606,838.57	-	-	-	2,244,606,838.57
	TOTAL	6,288,768,318.63	3,419,000,000.00	937,000,000.00	2,482,000,000.00	2,869,768,318.63
	GRAND TOTAL	21,780,090,234.24	28,590,100,000.00	22,610,600,000.00	5,979,500,000.00	(6,810,009,765.76)
						12,549,111,657.38



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA							
REPORT OF THE ACCOUNTANT GENERAL							
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025							
NOTE 4							
NON-TAX REVENUE							
	Codes	ACTUAL 2025	2025 FINAL BUDGET	2025 ORIGINAL BUDGET	2025 SUPPLEMENTARY/REVIEW I- III BUDGET	VARIANCE	ACTUAL 2024
Non-Tax Revenue		N		N		N	N
A- Licences							
RADIO/TELEVISION STATION LICENSES	12020105	-	50,000,000.00	100,000,000.00	(50,000,000.00)	(50,000,000.00)	101,014,115.05
BAKE HOUSE LICENSE	12020110		2,000,000.00	2,000,000.00		(2,000,000.00)	1,980,668.92
DANE GUN LICENSES	12020114		1,000,000.00	1,000,000.00		(1,000,000.00)	1,980,668.92
CATTLE DEALER LICENSES	12020115		-	9,500,000.00	(9,500,000.00)	-	89,130,101.51
DRIED FISH & MEAT LICENSES	12020116		-	7,000,000.00	(7,000,000.00)	-	
PET (DOG) LICENSES	12020118		-	5,400,000.00	(5,400,000.00)	-	
FISHING PERMITS	12020119		-	6,000,000.00	(6,000,000.00)	-	
HUNTING PERMITS	12020121		-	5,500,000.00	(5,500,000.00)	-	
PRODUCE BUYING LICENSES	12020122		-	1,000,000.00	(1,000,000.00)	-	
TRACTOR HIRING SERVICES	12020126		-	5,000,000.00	(5,000,000.00)	-	
MOTOR VEHICLE LICENSES	12020131	30,640,983.95	23,000,000.00	25,000,000.00	(2,000,000.00)	7,640,983.95	453,573,183.26
DRIVERS' LICENSES	12020132	54,699,105.95	80,000,000.00	20,000,000.00	60,000,000.00	(25,300,894.05)	301,259,743.12
PATENT MEDICINE & DRUG STORES LICENSES	12020133	7,617,530.83	3,000,000.00	2,000,000.00	1,000,000.00	4,617,530.83	-
PRIVATE SCHOOLS/TERTIARY INSTITUTIONS LICENSES	12020134		13,000,000.00	13,000,000.00	-	(13,000,000.00)	200,245,628.07
HEALTH FACILITIES LICENSES	12020136		2,100,000.00	2,100,000.00	-	(2,100,000.00)	
TRADE PERMIT LICENSES	12020137		750,000.00	750,000.00	-	(750,000.00)	
LEARNER'S PERMIT	12020139		2,000,000.00	2,000,000.00	-	(2,000,000.00)	61,796,870.38
FORESTRY REVENUE	12020140	2,848,925.55	5,000,000.00	2,000,000.00	3,000,000.00	(2,151,074.45)	41,594,047.37
HIDES AND SKIN BUYER'S LICENSE	12020141		-	6,350,000.00	(6,350,000.00)	-	19,806,689.23
HIDES AND SKIN PREMISES LICENSE	12020142		-	5,100,000.00	(5,100,000.00)	-	-
WAY LEAVE BUYER'S LICENSE	12020143		-	1,000,000.00	(1,000,000.00)	-	-
RENEWAL OF MOTOR VEHICLE LICENSE	12020144	9,312,460.00	10,000,000.00	10,000,000.00	-	(687,540.00)	204,008,899.02
BEAST OF BURDEN LICENSE	12020146		-	500,000.00	(500,000.00)	-	
MOVEMENT AND LOADING LICENSE	12020147	887,338.64	7,500,000.00	9,000,000.00	(1,500,000.00)	(6,612,661.36)	
REGISTRATION OF TRICYCLE LICENSE	12020151	8,955,792.50	15,000,000.00	5,000,000.00	10,000,000.00	(6,044,207.50)	
RENEWAL OF TRICYCLE LICENSE	12020152	3,034,150.00	2,000,000.00	2,000,000.00	-	1,034,150.00	99,033,446.13
REGISTRATION OF MOTORCYCLE LICENSE	12020153	19,087,287.50	4,000,000.00	2,000,000.00	2,000,000.00	15,087,287.50	83,386,161.64
RENEWAL OF MOTORCYCLE LICENSE	12020154	6,270,130.00	3,500,000.00	3,500,000.00	-	2,770,130.00	140,627,493.50
QUARRY CRUSHING PLANT LICENSE	12020155		-	2,500,000.00	(2,500,000.00)	-	118,840,135.35
RENEWAL OF PHARMACY REGISTRATION LICENSE	12020158		5,000,000.00	5,000,000.00	-	(5,000,000.00)	62,391,071.06
REGISTRATION OF CARGO MOTORCYCLE LICENSE	12020159		2,000,000.00	2,000,000.00	-	(2,000,000.00)	
RENEWAL OF CARGO MOTORCYCLE LICENSE	12020160		2,000,000.00	2,000,000.00	-	(2,000,000.00)	
REGISTRATION/RENEWAL OF MOTOR VEHICLE (KURKUPURA) LICENSE	12020161	348,067.50	2,000,000.00	2,000,000.00	-	(1,651,932.50)	
RENEWAL OF PRIVATE SCHOOLS/TERTIARY INSTITUTIONS LICENSES	12020162	47,224,963.56	28,000,000.00	3,000,000.00	25,000,000.00	19,224,963.56	
REGISTRATION/RENEWAL OF WASTE MANAGEMENT SERVICE LICENSES	12020163		5,000,000.00	5,000,000.00	-	(5,000,000.00)	
PLATE NUMBER REGISTRATION LICENSE	12020164	6,196,227.50	7,000,000.00	7,000,000.00	-	(803,772.50)	
REGISTRATION/RENEWAL OF COOPERATIVE SOCIETY LICENCE	12020165		10,000,000.00	20,000,000.00	(10,000,000.00)	(10,000,000.00)	
Sub-Total Licences		197,122,963.48	284,850,000.00	302,200,000.00	(12,350,000.00)	(87,727,036.52)	1,980,668,922.52
MINING RENTS	Codes	ACTUAL 2025	2025 FINAL BUDGET	2025 ORIGINAL BUDGET	2025 SUPPLEMENTARY/REVIEW I- III BUDGET	VARIANCE	ACTUAL 2024
LEASING OF LAND FOR MINING PURPOSE	12020908	15,326,148.02	2,000,000.00	2,000,000.00	-	13,326,148.02	-
Sub-Total Mining Rents		15,326,148.02	2,000,000.00	2,000,000.00		13,326,148.02	-
B- Fees	Codes	ACTUAL 2025	2025 FINAL BUDGET	2025 ORIGINAL BUDGET	2025 SUPPLEMENTARY/REVIEW I- III BUDGET	VARIANCE	ACTUAL 2024
COURT FEES	12020401	14,468,521.16	17,000,000.00	11,000,000.00	6,000,000.00	(2,531,478.84)	172,947,831.80
DEED OF MORTGAGE FEES	12020402	2,835,631.00	7,000,000.00	10,000,000.00	(3,000,000.00)	(4,164,369.00)	-
DEED OF GIFT FEES	12020403		2,000,000.00	2,000,000.00	-	(2,000,000.00)	118,181,018.39
TRADE UNION FEES	12020404	1,548,072.04	3,750,000.00	750,000.00	3,000,000.00	(2,201,927.96)	28,824,638.63
TAX CLEARANCE	12020405	-	100,000.00	100,000.00	-	(100,000.00)	
SUBDIVISION OF LAND	12020406		10,000,000.00	10,000,000.00	-	(10,000,000.00)	

ZAMFARA STATE GOVERNMENT OF NIGERIA

POWER OF ATTORNEY	12020407		500,000.00	500,000.00	-	(500,000.00)	
ENVIRONMENTAL HEALTH & SANITATION FEES	12020408		10,000,000.00	10,000,000.00	-	(10,000,000.00)	
WEIGHTS & MEASURE FEES	12020409		500,000.00	500,000.00	-	(500,000.00)	
PERCENTAGE OF INSURANCE FEES	12020411	729,800.00	2,000,000.00	2,000,000.00	-	(1,270,200.00)	172,947,831.80
FILMS CENSORSHIP/ PRODUCTION FEES	12020413		300,000.00	300,000.00	-	(300,000.00)	-
DEVOLUTION ORDER	12020414		1,200,000.00	1,200,000.00	-	(1,200,000.00)	69,179,132.72
TRADE TESTING FEES	12020415		6,800,000.00	6,800,000.00	-	(6,800,000.00)	126,828,409.98
RE-GRANT OF CERTIFICATE OF OCCUPANCY	12020416		17,000,000.00	17,000,000.00	-	(17,000,000.00)	403,544,940.86
CONTRACT REGISTRATION FEES	12020417	1,835,358,761.21	1,835,100,000.00	1,835,100,000.00	(835,000,000.00)	835,258,761.21	
MARRIAGE/ DIVORCE FEES	12020418		1,000,000.00	1,000,000.00	-	(1,000,000.00)	
TRICYCLE RIDERS (KKE NAPEP) FEES	12020419	80,125,318.76	10,000,000.00	10,000,000.00	-	70,125,318.76	
PILGRIMS WELFARE FEES	12020420	119,605,077.84	220,000,000.00	200,000,000.00	20,000,000.00	(100,394,922.16)	
FARM LAND CERTIFICATION	12020421		-	50,000,000.00	(60,000,000.00)		
RE-CERTIFICATION	12020422	25,692,846.20	25,000,000.00	55,000,000.00	(30,000,000.00)	692,846.20	174,100,817.34
MERGER OF CERTIFICATE	12020423		4,000,000.00	4,000,000.00	-	(4,000,000.00)	
ACCREDITATION FEES	12020424	349,578.51	57,100,000.00	56,700,000.00	400,000.00	(56,750,421.49)	
COURT SUMMONS FEES	12020426		1,000,000.00	1,000,000.00	-	(1,000,000.00)	
TENDER FEES	12020427		10,000,000.00	10,000,000.00	-	(10,000,000.00)	
FIRE SAFETY CERTIFICATE FEES	12020428		2,000,000.00	2,000,000.00	-	(2,000,000.00)	121,063,482.26
CONDUCTORS BUDGE & DRIVERS BUDGE	12020429	1,112,599.20	1,000,000.00	500,000.00	500,000.00	112,599.20	
PROFESSIONAL REGISTRATION FEES	12020430		1,100,000.00	1,100,000.00	-	(1,100,000.00)	-
ENVIRONMENTAL IMPACT ASSESSMENT FEES	12020431	12,039,135.16	14,000,000.00	10,000,000.00	4,000,000.00	(1,960,864.84)	178,712,759.52
PERCENTAGE OF TENEMENT RATE	12020432	98,427,555.58	150,000,000.00	200,000,000.00	(50,000,000.00)	(51,572,444.42)	
PERCENTAGE OF AFFILIATION CHARGES FEES	12020433	27,114,548.03	30,000,000.00	30,000,000.00	-	(2,885,451.97)	
BED SPACE/MUTUARY SERVICES FEES	12020434		500,000.00	500,000.00	-	(500,000.00)	
SMALL TRUCK COMMERCIAL VEHICLE RIDERS (KURKURA) FEES	12020435		5,000,000.00	5,000,000.00	-	(5,000,000.00)	
BILL BOARD ADVERTISEMENT FEES	12020436	5,735,576.92	10,100,000.00	8,100,000.00	2,000,000.00	(4,364,423.08)	190,242,614.98
DEED OF ASSIGNMENT FEES	12020437	5,954,707.00	12,000,000.00	12,000,000.00	-	(6,045,293.00)	121,063,482.26
SURVEY/PLANNING/ BUILDING FEES	12020438	33,964,663.17	25,000,000.00	25,000,000.00	-	8,964,663.17	63,414,204.99
MEDICAL CONSULTANCY FEES	12020440	130,002,567.81	172,100,000.00	2,300,000.00	169,800,000.00	(42,097,432.19)	
LABORATORY ANALYSIS FEES	12020441	-	100,000.00	200,000.00	(100,000.00)	(100,000.00)	
AGRICULTURAL/VETERINARY SERVICES FEES	12020446		5,400,000.00	5,400,000.00	-	(5,400,000.00)	
CHANGE OF NAME	12020447		-	12,000,000.00	(12,000,000.00)		
BUSINESS/TRADE OPERATING FEES	12020449	7,972,729.85	28,000,000.00	30,500,000.00	1,947,500.00	(20,027,270.15)	299,776,241.78
INSPECTION FEES	12020450	2,901,794.40	5,000,000.00	5,000,000.00	(2,500,000.00)	(2,098,205.60)	340,130,735.67
TIMBER & FOREST FEES	12020451		15,000,000.00	15,000,000.00	-	(15,000,000.00)	63,414,204.99
SCHOOL/ TUITION/ EXAMINATION FEES	12020452	473,003,027.61	628,975,000.00	482,000,000.00	146,975,000.00	(155,971,972.39)	-
APPLICATIONS FEES	12020453		2,300,000.00	2,400,000.00	(100,000.00)	(2,300,000.00)	340,130,735.67
PARKING FEES	12020454	348,357.70	9,500,000.00	7,000,000.00	2,500,000.00	(9,153,642.30)	179,289,252.30
CONSENT FEES (NON-REFUNDABLE)	12020455	713,890.00	5,000,000.00	10,200,000.00	(5,200,000.00)	(4,286,110.00)	-
CERTIFICATE OF ROAD WORTHINESS	12020456	6,547,465.00	5,000,000.00	3,000,000.00	2,000,000.00	1,547,465.00	86,473,915.90
OATH/MORTON FEES	12020457		3,000,000.00	3,000,000.00	-	(3,000,000.00)	121,063,482.26
LAND DEVELOPMENT FEES	12020458		-	500,000,000.00	(500,000,000.00)		
EXAMINATION FEES	12020459		41,000,000.00	71,000,000.00	(30,000,000.00)	(41,000,000.00)	69,179,132.72
MARKET FEES	12020460		38,000,000.00	22,000,000.00	16,000,000.00	(38,000,000.00)	40,354,494.09
IRRIGATION FEES	12020462		2,000,000.00	2,000,000.00	-	(2,000,000.00)	89,932,872.53
SAND DREDGING CHARGES	12020463		20,000,000.00	20,000,000.00	-	(20,000,000.00)	
INOCULATION, VACCINATION & POULTRY FEES	12020464		6,150,000.00	6,150,000.00	-	(6,150,000.00)	
PREPARATION OF CONTRACT AGREEMENTS	12020465	622,679.00	22,500,000.00	52,500,000.00	(30,000,000.00)	(22,500,000.00)	144,123,193.16
SEARCH FEES	12020466	23,177,246.90	1,100,000.00	650,000.00	450,000.00	(477,321.00)	-
SOCIAL SERVICES FEES	12020467		12,000,000.00	15,000,000.00	(3,000,000.00)	11,177,246.90	
CHANGE OF LAND USE/PURPOSE	12020468		800,000.00	800,000.00	-	(800,000.00)	178,712,759.52
TRADE CATTLE FEES	12020469	50,402,999.10	55,000,000.00	32,000,000.00	23,000,000.00	(4,597,000.90)	230,597,109.06
ROAD CONGESTION CHARGES	12020471	48,869,699.23	51,200,000.00	30,200,000.00	21,000,000.00	(2,330,300.77)	23,059,710.91
ROAD CUTTING FEES	12020472		6,000,000.00	6,000,000.00	-	(6,000,000.00)	58,802,262.81
ACCOMMODATION FEES	12020473		64,100,000.00	94,100,000.00	(30,000,000.00)	(64,100,000.00)	-
HACKNEY CARRIAGE CERTIFICATE	12020474	3,248,706.00	2,000,000.00	2,000,000.00	-	1,248,706.00	86,473,915.90
CONTRACT PROCESSING FEES	12020475	1,783,837,295.57	1,803,000,000.00	548,000,000.00	1,255,000,000.00	(19,162,704.43)	185,054,180.02
REGISTRATION BOOKLET	12020476	7,040,500.00	5,450,000.00	2,700,000.00	2,750,000.00	1,590,500.00	69,179,132.72
CERTIFIED TRUE COPY	12020477		10,000,000.00	10,000,000.00	-	(10,000,000.00)	
PRIVATE CLINICS REGISTRATION/RENEWAL	12020479		5,000,000.00	5,000,000.00	-	(5,000,000.00)	109,533,626.80
AFFIDAVIT AND DECLARATION OF AGE	12020480	8,981,133.60	8,150,000.00	2,650,000.00	5,500,000.00	831,133.60	63,414,204.99
AMUSEMENT PARK/SOCIAL SERVICE FEES	12020482	4,770,239.70	1,200,000.00	1,200,000.00	-	(1,200,000.00)	-
GATE FEES	12020483	2,244,606,838.57	16,500,000.00	10,100,000.00	6,400,000.00	(11,729,760.30)	69,179,132.72
GOVERNMENT ALLOCATION FEES	12020484		1,509,500,000.00	65,500,000.00	1,444,000,000.00	735,106,838.57	190,242,614.98



ZAMFARA STATE GOVERNMENT OF NIGERIA

APPEAL FEES - COURT	12020485	1,144,074.75	4,500,000.00	4,500,000.00	-	(3,355,925.25)	5,764,927.73
GROUND/SURFACE RENT	12020486	212,260,857.38	496,000,000.00	1,530,000,000.00	(1,034,000,000.00)	(283,739,142.62)	161,417,976.34
BOARD OF DIRECTORS FEES	12020488	1,323,328.75	5,000,000.00	8,000,000.00	(3,000,000.00)	(3,676,671.25)	-
CONFERENCE HALL FEES	12020489		700,000.00	700,000.00	-	(700,000.00)	161,417,976.34
ZAMFARA TRANSPORT AUTHORITY FEES	12020490	366,071,318.90	15,000,000.00	15,000,000.00	-	351,071,318.90	
RADIO/TELEVISION STATION FEES	12020491	1,091,910.00	2,000,000.00	2,000,000.00	-	(908,090.00)	276,716,530.87
CERTIFICATE OF OCCUPANCY FEES	12020492	696,184,128.95	1,500,000,000.00	1,000,000,000.00	500,000,000.00	(803,815,871.05)	109,533,628.80
ABARTOUR FEES	12020495	2,369,940.13	6,000,000.00	6,000,000.00	-	(3,630,059.87)	
WATER RATE FEES	12020496	212,383,285.93	300,000,000.00	600,000,000.00	(300,000,000.00)	(87,616,714.07)	70,908,611.04
MASTV-SAT FEES/FIBER OPTICS	12020497	8,362,836.74	116,000,000.00	222,000,000.00	(106,000,000.00)	(107,647,163.26)	
HOTEL REGISTRATION/RENEWAL FEES	12020498		20,000,000.00	-	20,000,000.00	(20,000,000.00)	
EXTENSION OF PLOT FEES	12020499		2,000,000.00	2,000,000.00	-	(2,000,000.00)	
Sub-Total Fines		8,563,289,243.35	8,684,275,000.00	8,056,900,000.00	2,574,875,000.00	(120,985,756.65)	5,764,927,726.54
			0.00				
C- Fines							
	Codes	ACTUAL 2025	2025 FINAL BUDGET	2025 ORIGINAL BUDGET	2025 SUPPLEMENTARY/REVIEW I-III BUDGET	VARIANCE	ACTUAL 2024
COURT FINES	12020501		5,000,000.00	5,000,000.00	-	(5,000,000.00)	9,670,804.43
OBSTRUCTION FINES	12020502		2,000,000.00	2,000,000.00	-	(2,000,000.00)	64,472,029.56
PENALTY GENERAL	12020503	25,419,792.47	23,550,000.00	28,500,000.00	(4,950,000.00)	1,869,792.47	32,236,014.78
FINES FOR ILLEGAL CUTTING OF ROAD	12020504	7,087,080.48	25,000,000.00	10,000,000.00	15,000,000.00	(17,912,919.52)	67,696,631.04
SANITATION COURT FINES	12020505		1,300,000.00	1,300,000.00	-	(1,300,000.00)	
ILLEGAL EVACUATION	12020506		300,000.00	300,000.00	-	(300,000.00)	
EVACUATION OFFENCES FINES	12020507		-	10,000,000.00	(10,000,000.00)	-	
ILLEGAL MINERS	12020510		10,000,000.00	10,000,000.00	-	(10,000,000.00)	
MINING OFFENCES FINES	12020511		5,000,000.00	5,000,000.00	-	(5,000,000.00)	
CONTRAVENTION OFFENCES FINES	12020513	3,505,017.49	16,000,000.00	16,500,000.00	(500,000.00)	(12,494,982.51)	
FINES FOR ILLEGAL OPERATION OF SCHOOL	12020514		5,000,000.00	5,000,000.00	-	(5,000,000.00)	128,944,059.13
FINES FOR ILLEGAL OPERATION OF TRADO MEDICAL HEALTH SHO	12020515		2,000,000.00	2,000,000.00	-	(2,000,000.00)	32,236,014.78
FINES FOR ILLEGAL OPERATION OF PATENT MEDICINE STORE	12020516		1,000,000.00	1,000,000.00	-	(1,000,000.00)	
FINES FOR ILLEGAL OPERATION OF HOSPITALS & MATERNITY HON	12020517		1,500,000.00	1,500,000.00	-	(1,500,000.00)	
PENALTY FOR LATE PAYMENT DEVELOPMENT FEE	12020522		1,200,000.00	1,200,000.00	-	(1,200,000.00)	64,472,029.56
FOREST OFFENCES FINES	12020524		500,000.00	500,000.00	-	(500,000.00)	32,236,014.78
PENALTY FOR HEAVY DUTY VEHICLE	12020525	1,002,900.00	2,900,000.00	2,400,000.00	500,000.00	(1,897,100.00)	67,696,631.04
PENALTY FOR DAMAGE TO PUBLIC PROPERTY	12020528		7,000,000.00	7,000,000.00	-	(7,000,000.00)	
FINES ON OVERDUE BOOKS	12020529		500,000.00	500,000.00	-	(500,000.00)	
COURT FINES ON TRAFIC OFFENCES	12020530	168,571.00	5,000,000.00	5,000,000.00	-	(4,831,429.00)	
STRAY ANIMAL FINES	12020532		5,150,000.00	5,150,000.00	-	(5,150,000.00)	3,223,601.48
POLLUTERS PAY PRINCIPLE FINES	12020533		100,000.00	100,000.00	-	(100,000.00)	
FINES FOR WRONG PARKING	12020535		11,000,000.00	11,000,000.00	-	(11,000,000.00)	
FINES FOR TRAFFIC AND VEHICLE OFFENCES	12020537		1,000,000.00	1,000,000.00	-	(1,000,000.00)	141,838,465.04
ADMINISTRATION CHARGES	12020538		10,000,000.00	10,000,000.00	-	(10,000,000.00)	
INFRASTRUCTURAL DAMAGES REHABILITATION FINES	12020539		20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
Sub-Total Fines		37,183,361.44	162,000,000.00	161,950,000.00	50,000.00	(124,816,638.56)	644,720,295.65
D- Sales							
	Codes	ACTUAL 2025	2025 FINAL BUDGET	2025 ORIGINAL BUDGET	2025 SUPPLEMENTARY/REVIEW I-III BUDGET	VARIANCE	ACTUAL 2024
SALES OF JOURNAL & PUBLICATIONS	12020601	63,765.00	6,000,000.00	3,100,000.00	2,900,000.00	(5,936,235.00)	
SALES OF ID CARDS	12020603		1,600,000.00	1,600,000.00	-	(1,600,000.00)	



ZAMFARA STATE GOVERNMENT OF NIGERIA

SALES OF STORES/SCRAPS/UNSERVICEABLE ITEMS	12020604	394,389,882.25	500,000,000.00	30,000,000.00	470,000,000.00	(105,610,117.75)	214,971,260.76
SALES OF VACCINES	12020605		12,150,000.00	12,150,000.00	-	(12,150,000.00)	
SALES OF BILLS OF ENTRIES/APPLICATION FORMS	12020606		300,000.00	300,000.00	-	(300,000.00)	
SALES OF CONSULTANCY REGISTRATION FORMS	12020607		400,000.00	400,000.00	-	(400,000.00)	136,799,893.21
SALES OF IMPROVED SEEDS/CHEMICAL	12020608		2,500,000.00	2,500,000.00	-	(2,500,000.00)	132,891,324.84
PROCEEDS FROM SALES OF FARM PRODUCE	12020609		5,150,000.00	5,150,000.00	-	(5,150,000.00)	-
PROCEEDS FROM MEDICAMENTS	12020612	163,173,679.59	103,000,000.00	3,000,000.00	100,000,000.00	60,173,679.59	158,297,019.29
SALES OF GOVERNMENT BUILDINGS	12020614	8,928,628.35	30,000,000.00	50,000,000.00	(20,000,000.00)	(21,071,371.65)	175,885,576.99
SALES OF UNIFORMS	12020615		2,000,000.00	2,000,000.00	-	(2,000,000.00)	193,474,134.69
SALES OF SEED FROM NURSERIES	12020616		10,000,000.00	10,000,000.00	-	(10,000,000.00)	19,542,841.89
SALES OF STRATEGIC GRAINS	12020617		800,000.00	800,000.00	-	(800,000.00)	
SALES OF TOURISM GUIDE	12020618	32,840.93	500,000.00	500,000.00	-	(467,159.07)	78,171,367.55
SALES OF VEHICLE NEW PLATE NUMBER	12020620	38,789,201.50	30,000,000.00	25,000,000.00	5,000,000.00	8,789,201.50	236,468,386.84
SEEDS MULTIPLICATION SALES	12020623		15,000,000.00	15,000,000.00	-	(15,000,000.00)	-
SALES OF ADMISSION FORMS GENERAL	12020626		51,000,000.00	71,200,000.00	(20,200,000.00)	(51,000,000.00)	195,428,418.88
SALES OF DRUGS	12020627		15,550,000.00	15,550,000.00	-	(15,550,000.00)	-
SALES OF BUDGET BOOKS	12020628		-	200,000.00	(200,000.00)	-	-
SALES OF BROADCASTING AIRTIME	12020630	35,854,339.06	130,000,000.00	80,000,000.00	50,000,000.00	(94,145,660.94)	21,497,126.08
SALES OF COTTON MARKET MATERIALS	12020634		1,000,000.00	1,000,000.00	-	(1,000,000.00)	
SALES OF FERTILIZER	12020639		1,500,000.00	1,500,000.00	-	(1,500,000.00)	
SALES OF CONTRACT AGREEMENT FORMS	12020640	116,533,161.00	70,500,000.00	70,500,000.00	-	46,033,161.00	
SALES OF FORMS - OTHER INSTITUTIONS	12020641		550,000.00	650,000.00	(100,000.00)	(550,000.00)	
SALES OF FORMS - JSC	12020642	109,285.00	300,000.00	300,000.00	-	(190,715.00)	97,714,209.44
SALES OF APPLICATION FORMS - CSC	12020643	485,640.58	700,000.00	500,000.00	200,000.00	(214,359.42)	58,628,525.66
SALES OF COMMERCIAL & INDUSTRIAL PROMOTIONS	12020648		20,100,000.00	40,100,000.00	(20,100,000.00)	(20,100,000.00)	139,145,034.24
SALES OF ART DESIGN	12020651		100,000.00	200,000.00	(100,000.00)	(100,000.00)	-
SALES OF FORMS NATIONAL DRIVING LICENCES	12020653	5,457,755.00	3,000,000.00	3,000,000.00	-	2,457,755.00	60,582,809.85
SALES OF MATERIALS	12020654		-	2,400,000.00	(2,400,000.00)	-	
SALES OF POULTRY FEEDS	12020655		7,000,000.00	7,000,000.00	-	(7,000,000.00)	
SALES OF POULTRY PRODUCTS	12020656		6,000,000.00	6,000,000.00	-	(6,000,000.00)	
SALES OF RURAL DIARY MILKING COWS	12020657		5,200,000.00	5,200,000.00	(25,000.00)	(5,200,000.00)	
SALES OF APER FORM	12020658	155,415.62	2,400,000.00	2,450,000.00	(60,000.00)	(2,244,584.38)	
SALES OF TRANSFER OF SERVICE FORM	12020660		150,000.00	150,000.00	-	(150,000.00)	
SALES OF CAFE'S AIRTIME	12020661		200,000.00	200,000.00	-	(200,000.00)	34,786,258.56
SALES OF HOUSE APPLICATION FORM	12020662	4,242,439.25	5,700,000.00	700,000.00	5,000,000.00	(1,457,560.75)	
PROCEED FROM SALES OF COMFISCATED/FORFITTED UNCLAIM ITEMS	12020663		23,000,000.00	36,000,000.00	(13,000,000.00)	(23,000,000.00)	
SALES OF PROOF OF OWNERSHIP CERTIFICATE	12020665	2,528,850.00	5,000,000.00	5,000,000.00	-	(2,471,150.00)	
SALES OF FORM AND ICT TRAINING	12020666		100,000.00	100,000.00	-	(100,000.00)	
PROCEED FROM SALES OF MOTOR VEHICLE STICKERS	12020667	14,023,407.04	20,000,000.00	-	20,000,000.00	(5,976,592.96)	
SALES OF MOTORCYCLE (KABU-KABU) DAILY TICKETING	12020668	144,563,643.29	20,000,000.00	-	20,000,000.00	124,563,643.29	
SALES OF KURKURA DAILY TICKETING	12020670	34,381,987.92	10,000,000.00	-	10,000,000.00	24,381,987.92	
Sub-Total Sales		963,713,921.38	1,118,450,000.00	461,425,000.00	607,025,000.00	(154,736,078.62)	1,954,284,188.76
E- Earnings	Codes	ACTUAL 2025	2025 FINAL BUDGET	2025 ORIGINAL BUDGET	2025 SUPPLEMENTARY/REVIEW I-III BUDGET	VARIANCE	ACTUAL 2024
EARNINGS FROM CONSULTANCY SERVICES	12020701		2,300,000.00	2,900,000.00	(600,000.00)	(2,300,000.00)	45,349,142.35
EARNINGS FROM LABORATORY SERVICES	12020702		20,700,000.00	20,800,000.00	(100,000.00)	(20,700,000.00)	5,038,793.59
EARNINGS FROM THE USE OF GOVERNMENT VEHICLES	12020704		100,000.00	100,000.00	-	(100,000.00)	122,140,356.73
EARNINGS FROM THE USE OF GOVERNMENT HALLS	12020705	2,482,291.58	5,300,000.00	200,000.00	5,000,000.00	(2,817,708.42)	29,728,882.21
EARNINGS FROM TOLLS OF EXPRESSWAY	12020706		100,000.00	100,000.00	-	(100,000.00)	5,038,793.59



ZAMFARA STATE GOVERNMENT OF NIGERIA

EARNINGS FROM MEDICAL SERVICES	12020707	221,102,213.03	165,500,000.00	21,000,000.00	144,300,000.00	55,602,213.03	10,077,587.19
EARNINGS FROM AGRICULTURAL PRODUCE	12020708	329,087.20	13,000,000.00	13,000,000.00	-	(12,670,912.80)	10,077,587.19
EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	12020709		100,000.00	100,000.00	-	(100,000.00)	40,310,348.75
EARNINGS FROM COMMERCIAL ACTIVITIES	12020711		200,650,000.00	275,650,000.00	(75,000,000.00)	(200,650,000.00)	70,643,886.19
EARNINGS FROM QUARRY CRUSHING PLANT	12020713		500,000.00	500,000.00	-	(500,000.00)	509,422,03.24
OTHER EARNINGS	12020715	16,818,320.34	61,100,000.00	160,100,000.00	(99,000,000.00)	(44,281,679.66)	105,159,622.31
EARNINGS FROM VIEWING CENTRES, HERBAL MEDICINES SELLERS	12020716		100,000.00	100,000.00	-	(100,000.00)	5,038,793.59
EARNINGS FROM DOWNLOADERS, PLAY STATIONS, MUSICIANS	12020717		100,000.00	100,000.00	-	(100,000.00)	2,821,724.41
EARNINGS FROM FILM'S PRODUCERS,	12020718		100,000.00	100,000.00	-	(100,000.00)	1,511,638.08
EARNINGS FROM OUTSIDE BROADCASTING (VAN)	12020720		5,000,000.00	5,000,000.00	-	(5,000,000.00)	
EARNING FROM INDUSTRIAL ESTATE	12020721		5,000,000.00	5,000,000.00	-	(5,000,000.00)	
EARNING FROM STREET NAMING	12020722	11,247,979.68	30,000,000.00	5,000,000.00	25,000,000.00	(18,752,020.32)	
EARNING FROM REGISTRATION OF ENVIRONMENTAL FACILITIES	12020724		500,000.00	-	500,000.00	(500,000.00)	
EARNING FROM MARKET ACTIVITIES	12020725		3,500,000.00	-	3,500,000.00	(3,500,000.00)	
Sub-Total Earning		251,979,891.83	513,650,000.00	509,950,000.00	3,600,000.00	(261,670,108.17)	503,879,359.44
F. Rent on Government Buildings - General	Codes	ACTUAL 2025	2025 FINAL BUDGET	2025 ORIGINAL BUDGET	SUPPLEMENTARY/REVIEW I- III BUDGET	VARIANCE	ACTUAL 2024
RENT ON GOVERNMENT QUARTERS	12020801	243,134,245.69	250,200,000.00	250,200,000.00	-	7,065,754.31	
RENT ON GOVERNMENT OFFICES	12020802		100,000.00	100,000.00	-	100,000.00	682,318,228.04
RENT ON GOVERNMENT BUILDINGS	12020803		5,200,000.00	5,200,000.00	-	5,200,000.00	272,927,291.22
RENT ON CONFERENCE CENTRES	12020804		1,000,000.00	1,000,000.00	-	1,000,000.00	409,390,936.83
RENT OF PRODUCE STORES	12020806		1,300,000.00	1,300,000.00	-	1,300,000.00	-
Sub-Total Rent of Government Buildings		243,134,245.69	257,800,000.00	257,800,000.00	-	14,665,754.31	1,364,636,456.09
G- Rent on Land and Others	Codes	ACTUAL 2025	2025 FINAL BUDGET	2025 ORIGINAL BUDGET	SUPPLEMENTARY/REVIEW I- III BUDGET	VARIANCE	ACTUAL 2024
RENT ON GOVERNMENT LAND	12020901		-	20,000,000.00	(20,000,000.00)	(20,000,000.00)	71,969,056.38
RENT ON OIL PLOT & AERODROMES	12020902		800,000.00	20,800,000.00	(20,000,000.00)	(20,000,000.00)	12,002,812.73
RENTS & PREMIUM ON THE ALLOCATION OF LAND	12020903	-	-	200,000.00	(200,000.00)	(200,000.00)	50,713,079.27
RENTS OF PLOTS & SITES SERVICES	12020904		-	10,000,000.00	(10,000,000.00)	(10,000,000.00)	11,954,992.75
LEASE RENTAL	12020905		2,500,000.00	2,500,000.00	-	-	24,172,995.35
RENTS ON GOVERNMENT PROPERTIES	12020906		101,250,000.00	80,350,000.00	(30,000,000.00)	20,900,000.00	61,113,922.96
GOVERNMENT ALLOCATION	12020907		-	-	(20,000,000.00)	(20,000,000.00)	7,172,995.65
LEASING OF LAND FOR MINING PURPOSES	12020906		-	30,400,000.00	(100,200,000.00)	(49,300,000.00)	239,099,855.09
Sub-Total Rent on land and Others		-	134,950,000.00	184,250,000.00	(100,200,000.00)	(49,300,000.00)	239,099,855.09
H- Repayments and Refunds	Codes	ACTUAL 2025	2025 FINAL BUDGET	2025 ORIGINAL BUDGET	SUPPLEMENTARY/REVIEW I- III BUDGET	VARIANCE	ACTUAL 2024
REFUNDS	12021006		50,000,000.00	200,000,000.00	(150,000,000.00)	(50,000,000.00)	-
Sub-Total Repayments and Refunds		-	50,000,000.00	200,000,000.00	(150,000,000.00)	(50,000,000.00)	-
INVESTMENT INCOME							
OPERATING SURPLUS	12021101		1,000,000.00	1,000,000.00	-	(1,000,000.00)	
DIVIDEND RECEIVED	12021102		5,000,000.00	5,000,000.00	-	(5,000,000.00)	
OTHER INVESTMENT INCOME	12021103		60,000,000.00	60,000,000.00	-	(60,000,000.00)	327,055,058.37
Sub-Total Investment Income		-	66,000,000.00	66,000,000.00	-	(66,000,000.00)	327,055,058.37
I- Interest Earned	Codes	ACTUAL 2025	2025 FINAL BUDGET	2025 ORIGINAL BUDGET	SUPPLEMENTARY/REVIEW I- III BUDGET	VARIANCE	ACTUAL 2024
BANK INTEREST	12021208	3,249,463.23	10,000,000.00	10,000,000.00	-	6,750,536.77	127,577,244.90
Total Interest Earned		3,249,463.23	10,000,000.00	10,000,000.00	-	6,750,536.77	127,577,244.90





ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025
NOTE 5
AID AND GRANTS

Economic Code	Item Description	Actual Receipts 2025		FINAL BUDGET	2025 ORIGINAL BUDGET		2025 SUPPLEMENTARY BUDGET	Variance		Actual Receipts 2024	
		N		N				N		N	
	Domestic Grants										
13020102	CAPITAL GRANTS FROM FGN	8,517,769,134.41		45,001,334,000.00	47,001,334,000.00	-	2,000,000,000.00	-	36,483,564,865.59	3,328,089,529.20	
13020104	CAPITAL GRANTS FROM LG	-		48,847,000,000.00	67,847,000,000.00	-	19,000,000,000.00	-	48,847,000,000.00	-	
13020105	CURRENTS GRANTS FROM OTHER SOURCES	-		900,000,000.00	900,000,000.00		-		900,000,000.00	-	
13020106	CAPITAL GRANTS FROM OTHER SOURCES	2,899,148,086.43		8,000,000,000.00	16,000,000,000.00	-	8,000,000,000.00		5,100,851,913.57	6,923,725,590.40	
130202	Total Domestic Grants	11,416,917,220.84		102,748,334,000.00	131,748,334,000.00	-	29,000,000,000.00	-	79,329,712,952.02	10,251,815,119.60	
130202	CAPITAL FOREIGN GRANTS										
13020202	CAPITAL FOREIGN GRANTS			-	-		-				
13020102	MATCHING GRANT (UBE)	4,126,955,184.74		-	-		-		4,126,955,184.74	-	
13020102	Abdu Gusau Polytechnic T/Mafara (TETFUND)	546,309,553.00		-	-		-		546,309,553.00	1,524,519,435.00	
13020102	Zamfara State University T/Mafara	2,857,304,396.67		-	-		-			1,471,418,121.35	
13020102	College of Education Maru	987,200,000.00		-	-		-		987,200,000.00	332,151,972.85	
13020106	Primary Health Care (Unicef)	163,692,637.00		-	-		-		163,692,637.00	1,414,952,065.19	
13020106	Primary Health Care (State Govt)	1,324,697,000.00		-	-		-		1,324,697,000.00	-	
13020106	Primary Health Care (Basic Health Care Provision Fund)	322,909,107.48		-	-		-		322,909,107.48	-	
13020106	Rural Water Sanitation (UNICEF WASH PRGM)	149,950,000.00		-	-		-		149,950,000.00	4,605,803,854.89	
13020106	Zamfara BHCPA (Unicef)	937,899,341.95		-	-		-		937,899,341.95	902,969,670.32	
	Sub-Total Domestic Grants	11,416,917,220.84		102,748,334,000.00					8,559,612,824.17	10,251,815,119.60	
	Foreign Grants										
13020202	LIVESTOCK PRODUCTIVITY & RESILIENCE PROJECT (L-PRES)	9,000,000,000.00		-	-		-		9,000,000,000.00	-	
13020202	AGRO- CLIMATE RESILIENCE IN SEMI-ARID LANDSCAPE PROJECT	14,368,491,675.00		-	-		-		-	280,000,000.00	
13020202	WORLD BANK STATE ACTION ON BUSINESS ENABLING REFORM (SABER)	11,634,086,820.00		-	-		-		11,634,086,820.00	49,407,764,338.58	
13020202	WORLD BANK ADOLESCENT GIRLS INITIATIVE FOR LEARNING AND EMPOWERMENT (AGILE) PROGRAMME	9,969,024,465.00		-	-		-		9,969,024,465.00	8,710,049,067.32	
13020202	Sub-Total Foreign Grants	44,971,602,960.00		11,524,050,000.00					20,634,086,820.00	58,397,813,405.90	
	GRAND TOTAL	56,388,520,180.84		114,272,384,000.00					12,074,473,995.83	68,649,628,525.50	



ZAMFARA STATE GOVERNMENT OF NIGERIA

NOTE	Other Revenue	REF NOTE	ACTUAL 2025	Final Budget 2025	VARIANCE	ACTUAL 2024
6	Details					
	Excess oil Revenue		-	500,000,000.00	- 500,000,000.00	
	Exchange gain	SUPP NOTE 1C	4,339,165,547.00	23,840,289,000.00	- 19,501,123,453.00	34,111,600,787.09
	Solid Minerals Resources	SUPP NOTE 1D	191,675,564.56	600,000,000.00	- 408,324,435.44	92,694,962.97
	Project Gazelle	SUPP NOTE 1E	5,000,000,000.00	-	5,000,000,000.00	-
	Refund of PAYEE	SUPP NOTE 1Q	626,488,619.81	-	626,488,619.81	-
	Ecological Fund	SUPP NOTE 1Q	3,792,482,646.62	1,000,000,000.00	2,792,482,646.62	5,507,963,264.40
	Interest on Deposit	SUPP NOTE 1P	1,420,087,322.98	-	1,420,087,322.98	899,765,713.27
	Electronic money transfer	SUPP NOTE 1O	4,483,763,583.54	5,050,000,000.00	- 566,246,416.46	2,179,322,745.27
	Signature Bonus		-	-	-	60,404,001,635.19
	Stabilisation Funds		-	500,000,000.00	- 500,000,000.00	-
	Npcd		-	-	-	4,044,569,950.66
	Augmentation	SUPP NOTE 1K	1,270,308,010.53	-	1,270,308,010.53	-
	Distribution on Infrastructure	SUPP NOTE 1J	14,864,864,864.87	-	14,864,864,864.87	32,000,000,000.00
	Distribution from Forex	SUPP NOTE 1F	64,035,956.25	-	64,035,956.25	-
	Other FAAC Distributions		-	4,000,000,000.00	- 4,000,000,000.00	-
	Non oil Revenue	SUPP NOTE 1H	1,714,495,788.35	-	1,714,495,788.35	1,023,451,507.04
	NLNG Dividend	SUPP NOTE 1I	17,421,188,630.49	-	17,421,188,630.49	-
	Total		55,188,546,535.00	35,490,289,000.00	19,698,257,535.00	140,263,370,565.89





ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 7 OTHER CAPITAL RECEIPTS

S/N	OTHER CAPITAL RECEIPTS	REF NOTE	2025			ACTUAL 2024
			ACTUAL 2025	FINAL BUDGET	VARIANCE	
1	DOMESTIC LOANS	SUPP NOTE 5	N	N	N	N
			-	46,564,000,000.00	-46,564,000,000.00	-
	Sub-Total Domestic Loan		-	46,564,000,000.00	(46,564,000,000.00)	-
2	FOREIGN LOANS					
	ACReSAL Project	SUPP NOTE 5	18,905,111,377.45	96,927,616,000.00	-78,022,504,622.55	-
	Sub- Total Foreign Loans		18,905,111,377.45	96,927,616,000.00	-78,022,504,622.55	-
	Total OTHER CAPITAL RECEIPTS		18,905,111,377.45	143,491,616,000.00	(124,586,504,622.55)	-



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SALARIES & WAGES - SUMMARY BY SECTOR

NOTE

8	PERSONNEL COST	SUPP NOTE	BED	PHC	OTHERS	TOTAL	2025 ORIGINAL BUDGET	VARIANCE	2024
	DESCRIPTION				ACTUAL 2025				ACTUAL 2024
					N			N	N
	ADMINISTRATIVE SECTOR	SUPP NOTE	-	-	5,470,336,395.69	5,470,336,395.69	19,698,812,440.00	-	5,369,256,853.07
	ECONOMIC SECTOR	SUPP NOTE	-	-	4,932,217,515.54	4,932,217,515.54	6,205,308,000.00	-	3,274,494,149.50
	LAW & JUSTICE	SUPP NOTE	-	-	2,453,682,620.33	2,453,682,620.33	4,126,890,000.00	-	2,371,904,445.68
	SOCIAL SECTOR	SUPP NOTE	648,449,591.38	805,475,140.25	23,711,434,639.83	23,711,434,639.83	28,355,823,560.00	-	17,011,574,454.77
	TOTAL		648,449,591.38	805,475,140.25	36,567,671,171.39	36,567,671,171.39	58,386,834,000.00	-	28,027,229,903.02



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 9

SOCIAL BENEFITS

NOTE	DESCRIPTION	2025			2024
		ACTUAL	BUDGET	VARIANCE	ACTUAL 2024
		N	N	N	N
9	Gratuity	1,430,983,524.95	6,000,000,000.00	4,569,016,475.05	4,414,628,386.29
	Pension	3,227,430,529.23	5,140,000,000.00	1,912,569,470.77	2,853,364,040.00
	Death Benefits	313,646,167.64	-	(313,646,167.64)	1,752,974,287.98
	Contract Staff Gratuity	14,105,681.87	-	(14,105,681.87)	184,034,865.97
	Sovereance Gratuity	-	193,200,000.00	193,200,000.00	-
	TOTAL	4,986,165,903.69	11,333,200,000.00	6,347,034,096.31	9,205,001,580.24



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025 OVERHEAD (OTHER RECURRENT)

NOTE 10

	OVERHEAD COSTS BY SECTOR		2025						2024
SIN	DESCRIPTION	SUPP NOTE	BED	PHC	OTHERS 2025	TOTAL	FINAL BUDGET 2025	VARIANCE	ACTUAL EXPENDITURE 2024
1	ADMINISTRATION SECTOR	SUPP NOTE 4			36,637,001,564.85	36,637,001,564.85	57,659,621,797.19	21,022,620,232.34	31,307,574,770.55
2	ECONOMIC SECTOR	SUPP NOTE 4			8,863,617,384.18	8,863,617,384.18	15,205,221,784.76	6,341,604,400.58	11,313,230,627.02
3	LAW AND JUSTICE SECTOR	SUPP NOTE 4			1,739,958,287.59	1,739,958,287.59	2,310,272,145.00	570,313,857.41	2,018,573,386.62
4	SOCIAL SECTOR	SUPP NOTE 4	35,251,641.00	853,490,577.83	4,171,369,587.77	4,171,369,587.77	10,756,326,192.09	6,584,956,604.32	7,143,054,926.08
	GRAND TOTAL		35,251,641.00	853,490,577.83	51,411,946,824.39	51,411,946,824.39	85,931,441,919.04	34,519,495,094.65	51,782,433,710.27



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARASTATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 11 DEPRECIATION ON PROPERTY, PLANT AND EQUIPMENT

NOTE	DETAILS:	2025	2024
		₦	₦
11	LAND & BUILDING	4,309,213,161.96	-
	INFRASTRUCTURE	14,364,043,873.18	-
	PLANT & MACHINERY	5,745,617,549.27	-
	TRANSPORTATION EQUIPMENT	10,054,830,711.23	-
	OFFICE EQUIPMENT	12,568,538,389.04	-
	FURNITURE & FITTINGS	11,491,235,098.55	-
	SUB-TOTAL	58,533,478,783.22	-



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 12		AMORTISATION	
NOTE	DETAILS:	2025	2024
12		₦	₦
	GOODWILL/LEGACY ASSETS	-	-
	Research and Development	-	-
	Broadcast Right	160,918,766.95	-
	Staff Human Intellect	-	-
	License and Trade Marks	-	-
	GRAND TOTAL	160,918,766.95	-



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 13	PUBLIC DEBT CHARGES										
NOTE	PUBLIC DEBT CHARGES	2025		2025							
		BAL. B/F 2025	ADDITIONAL LOAN 2025	TOTAL LOAN REPAYMENT 2025	ACTUAL REPAYMENT 2025 (PRINCIPAL)	ACTUAL REPAYMENT 2025 (INTREST)	FINAL BUDGET 2025	ORIGINAL/INITIAL BUDGET	VARIANCE	VARIANCE (%)	OUTSTANDING LOAN CIF 2025
				₦			₦		₦		₦
	Domestic Loan Re-payment (Principal & Interest)	59,044,383,851.88	-	9,086,678,501.82	3,623,065,089.43	5,463,613,412.39	12,600,000,000.00	12,600,000,000.00	8,976,934,910.57	247.77	57,042,431,332.26
13	External Loan Re-payment (Principal & Interest)	45,386,529,444.34	-	2,317,131,435.98	1,728,520,228.89	588,611,207.09	3,888,000,000.00	2,534,000,000.00	2,159,479,771.11	124.93	60,176,347,602.27
	TOTALS	104,430,913,296.22	(16,518,338,386.82)	11,403,809,937.80	5,351,585,318.32	6,052,224,619.48	16,488,000,000.00	15,134,000,000.00	11,136,414,681.68	(100.18)	117,218,778,934.53



ZAMFARA STATE GOVERNMENT OF NIGERIA

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 14 CASH AND CASH EQUIVALENTS

S/NO.	Account Name	BANK	2025	2024
			₦	₦
	OPENING BALANCES		98,745,432,494.51	38,768,519,536.22
1	Zamfara State ISPO Excess Refund Acct	Fidelity	579,455.95	-
2	Zamfara State Interest Account	Fidelity	41,460,773.67	-
3	Zamfara Information Technology	Fidelity	95,023.68	-
4	Zamafara College of Arts and Science	Fidelity	26,459,619.00	-
5	Zamfara State House of Assembly	Fcmb	44,150,742.90	-
6	SABER Coordinating office	Fcmb	217,941,563.39	-
7	Zamfara State Bureau of Public Procurement	Fcmb	6,256.80	-
8	Zamfara State Primary Health Care	Fcmb	932,486,145.16	-
9	Ministry of Health	Fcmb	26,713.17	-
10	History Bureau	Fcmb	4,117.80	-
11	Zamfara State Hajj Commission	Fcmb	46,746.98	-
12	Zamafara State Monadic Education	Fcmb	1,640.79	-
13	Director Incorporated (Sales & Recovery)	Fcmb	1,004,395,632.50	-
14	Zamfara State Substance Abuse	Fcmb	18,958.18	-
15	Zamfara State SUBEB	Fcmb	75,218.70	-
16	Zamfara Hajj Commission	GT bank	32,530.35	-
17	Zamfara State Sub -Treasury	GT bank	548,308,541.48	-
18	Zamfara EYE Care	GT bank	10,154,538.05	-
19	UBE Best Performance Account	GT bank	500,000,500.00	-



ZAMFARA STATE GOVERNMENT OF NIGERIA

20	Zamafara State UBA LGEA	GT bank	1,497,222.50	-
21	General Hospital T/Mafara	GT bank	1,118,395.37	-
22	State Internal Revenue	GT bank	152,099,769.89	-
23	Min for Local Govt Proj Sav	GT bank	509,756,251.71	-
24	Sust Drugs Supply Schemes	GT bank	20,481.47	-
25	Zamafara College of Arts and Science	GT bank	13,361.71	-
26	Office of the Executive Governor	GT bank	1,000,149,994.50	-
27	Min. of Women Affairs	GT bank	133,044.41	-
28	General Hospital K/Namoda	GT bank	446,625.20	-
29	Public Service Office	GT bank	7,538,889.96	-
30	Health Care Account	GT bank	42,604.99	-
31	General Hospital D/sadau	GT bank	1,763.25	-
32	Administrative Department	GT bank	77,145,874.44	-
33	Zamfara State SDGS	GT bank	2,751.14	-
34	Zamfara State Accountant Gen. A/C	GT bank	10,863.28	-
35	Zamfara State Accountant Gen. A/C	GT bank	8,332.94	-
36	Zamfara State School Of Nursing	GT bank	69,191.14	-
37	Perm. Sec. Finance Expenditure	GT bank	9,080.65	-
38	Zamfara State School Feeding	GT bank	3,164.80	-
39	Min. For Higer Education Zamfara ST	GT bank	7,273.50	-
40	Zamfara State Independent Elec. Comm.	GT bank	6,889.24	-
41	Board Of Internal Revenue (DEV. LEVY)	GT bank	6,263.39	-
42	Perm. Sec. Lands and Suvey Compensation	GT bank	5,310.00	-
43	Clark to the House Zamfara state	GT bank	4,901.00	-
44	Office of the State Auditor General	GT bank	4,113.30	-



ZAMFARA STATE GOVERNMENT OF NIGERIA

45	UNDO Cash Allocation Account	GT bank	3,488.08	-
46	Ministry Of Housing Town Plan ZM ST	GT bank	3,226.93	
47	Ministry of Commerce ZM ST	GT bank	1,678.21	-
48	Zamfar State Agency For Normadic	GT bank	2,595.00	-
49	Zamfara State Water Supply Agency	GT bank	2,403.27	-
50	Sexual Assault Reperral Centre	GT bank	1,166.18	-
51	Upper Sharia Court Il Gusau	GT bank	1,064.77	-
52	Zamfara State Liason Services	GT bank	1,822.04	-
53	Zamfara State U.B.E LGEA	GT bank	500.00	-
54	Zamfara State Integrated Dev. Prog.	GT bank	896.00	-
55	Zamfara State Saber	Sterling Bank	5,728,185,785.00	-
56	Zamfara State Saber Drawdown	Sterling Bank	28,798,798.29	-
57	Zamfara Lpress USD Account	Sterling Bank	6,768,343,234.00	-
58	Zamfara State Drawdown	Sterling Bank	670,366,262.42	-
59	Zamfara Lpress Counterpart	Sterling Bank	45,061,918.44	-
60	Raamp Drawdown	Zenith Bank	82,515.85	-
61	RAAMP Counterpart	Zenith Bank	26,283,572.89	-
62	RAAMP USD	Zenith Bank	49,648.00	-
63	ACReSAL IDA	Zenith Bank	37,425,186.77	-
64	ACReSAL Counterpart	Zenith Bank	735,271,033.68	-
65	ACReSAL USD	Zenith Bank	9,722,391,273.50	-
66	Impact Account Counterpart	Zenith Bank	245,104,970.76	-
67	Impact Drawdown	Zenith Bank	405,746,232.55	-
68	Impact USD	Zenith Bank	99,060,766.50	-
69	Nig. For Women Program	U.B.A Bank	420,209,157.25	-



ZAMFARA STATE GOVERNMENT OF NIGERIA

70	Nig. For Women Program	U.B.A Bank	4,343,025,674.00	-
71	United Nation Population Fund	U.B.A Bank	3,579,017.75	-
72	Zamfara Agile Counterpart	Keystone Bank	76,203,797.79	-
73	Zamfara Agile USD Account	Keystone Bank	5,691,500,168.50	-
74	Zamfara State Account	Keystone Bank	26,680,598.52	-
75	Spin Main Account	Keystone Bank	499,999,993.55	-
76	United Nation Development program	First Bank	905,013,566.14	-
77	Hope Governance Account	First Bank	79,933.35	-
78	Zamfara UNDP Northwest Prevention	First Bank	2,500,295,728.99	-
79	FAAC Account Balance	U.B.A Bank	2,981,071,114.31	17,192,299,952.12
80	Ecological Fund Account	U.B.A Bank	10,894,568,334.59	18,237,552,537.02
81	Gratuity Account	U.B.A Bank	754,013.90	-
82	Zamfar State Govt. Health care Account	U.B.A Bank	85,225,655.96	-
83	Zamfara State Intrest saving	U.B.A Bank	290,998,377.18	-
84	Zamfara State Salary Account	U.B.A Bank	364,794,697.65	-
85	NG care CSDA Govt. Contribution	Zenith Bank	1,023,109,620.40	-
86	NG care CSDA Govt. Account	Zenith Bank	1,625,824,317.04	-
87	NG care Coodinating Unit	Zenith Bank	460,923,806.03	-
88	NG care Fadama	Zenith Bank	703,341,666.73	-
89	NG care Result Area 3	Zenith Bank	131,619,628.22	-
90	Zamfara state N-Care Program	Zenith Bank	4,000,059,880.01	-
91	Zamfara State VAT Accont	Zenith Bank	1,835,723,653.81	3,126,040,840.70
92	Zamfara State Intrest saving	Zenith Bank	1,044,489,846.24	-
93	Zamfara ZSUBEB	Zenith Bank	314,506,574.21	-
94	Zamfara State BESDA Account	Zenith Bank	315,388,972.26	-



ZAMFARA STATE GOVERNMENT OF NIGERIA

95	Zamfara ZSUBEB Matching Grant 2025	First Bank	3,872,505,410.80	-
96	Zamfara ZSUBEB Matching Grant 2025	First Bank	3,357,042,184.88	-
97	Accountant Gen. VAT Account	First Bank	6,802,155,978.69	7,207,097,451.92
98	Accountant Gen. VAT Suspence Account	Fidelity Bank	3,509,418,965.48	8,036,471,208.83
99	Zamfara State Interest Saving Acct.	Fidelity Bank	41,460,773.67	605,119,757.39
100	Zamfara State Account. Gen. FAAC Acct.	UBA	10,000,000,000.00	500,932,929.46
101	Zamfara State Account. Gen. FAAC Acct.	UBA	7,000,000,000.00	55,395,257.22
102	Zamfara State Account. Gen. FAAC Acct.	UBA	5,000,000,000.00	50,000.00
103	Zamfara State Govt. VAT Account	Zenith Bank	7,000,000,000.00	5,015,953,023.63
104	Zamfara State Govt. VAT Account	Zenith Bank	1,519,548,932.03	-
105	Zamfara State Govt. VAT Account	Zenith Bank	6,000,000,000.00	-
106	Zamfara State Govt. VAT Account	Zenith Bank	5,885,742,218.83	-
107	Retention Money Account	FCMB	2,380,384,688.07	-
	TOTAL		132,495,784,118.29	98,745,432,494.51



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 15 INVENTORIES

NOTE	INVENTORIES	2025	2024
		₦	₦
	ENGINEERING STORES	-	-
	MEDICAL STORES	-	-
	INDUSTRIAL & CHEMICAL STORES	-	-
	FUEL & LUBRICANTS	-	-
	AGRICULTURAL INPUTS	-	-
15	FARM STOCK	-	-
	SCHOLASTIC MATERIALS	1,559,601,018.00	-
	STATIONERIES STORES	-	-
	PRINTED MATERIALS	-	-
	BUILDING MATERIALS	-	-
	PROPERTY HELD FOR SALE	-	-
	OTHER STOCK	-	-
	WORK-IN-PROGRESS	-	-
	TOTAL	1,559,601,018.00	-



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 16

LOANS GRANTED

Details	2025	2024
LOCAL LOANS	₦	₦
Loan to 2 House of Assembly Members (Cash loan)	10,358,900.00	-
Loan to Ministry of Works & Infrastructure (Mass Transit)	83,531,933.33	-
House owner-occupier to civil servant	112,851,881.65	-
Sub - Total	206,742,714.98	-

NOTE 17

	2025	2024
INVESTMENTS(SHARES)	ACTUAL (NAIRA VALUE)	ACTUAL (NAIRA VALUE)
	₦	₦
Access Holding PLC	21,483,495.00	18,679,480.00
Dangote Sugar Refinery PLC	4,231,878.20	2,031,787.80
Guaranty Trust Holding Company Plc	8,070,750.00	-
Flour Mills		2,380,000.00
Jaiz Bank Plc	96,357,667.90	3,421,250.00
Stanbic IBTC Holding PLC	8,100,000.00	21,142,792.20
United Bank for Africa	5,486,555.50	6,100,000.00
Zenith Bank PLC	21,600,000.00	19,988,000.00
Nigeria Sovereign Investment	4,578,480,269.60	9,660,846,920.51
Nigeria Sovereign Investment	-	5,895,689,143.28
Nigeria Sovereign Investment	7,502,376,349.40	2,753,945,310.54
Niger Delta Power Holding Company	20,430,460.00	19,420,430.00
Total	12,266,617,425.60	18,403,645,114.33



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025									
NOTE 18	PLANT, PROPERTY AND EQUIPMENT						2025		
	PLANT, PROPERTY AND EQUIPMENT	LAND & BUILDING	INFRASTRUCTURE	PLANT & MACHINERY	TRANSPORTATION EQUIPMENT	OFFICE EQUIPMENT	FURNITURE & FITTINGS	OTHER PPE	TOTAL
		₦							₦
	COST REVALUATION:								
	BALANCE BIFORWARD (1/1/2025)								
	ADDITIONS DURING THE YEAR	215,460,658,097.75	287,280,877,463.67	57,456,175,492.73	50,274,153,556.14	50,274,153,556.14	57,456,175,492.73	-	718,202,193,659.16
	DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-	-
	BALANCE C/FORWARD 31/12/2025	<u>215,460,658,097.75</u>	<u>287,280,877,463.67</u>	<u>57,456,175,492.73</u>	<u>50,274,153,556.14</u>	<u>50,274,153,556.14</u>	<u>57,456,175,492.73</u>	-	<u>718,202,193,659.16</u>
	ACCUMULATED DEPRECIATION:								
	BALANCE BIFORWARD (1/1/2025)								
	ADDITIONS DURING THE YEAR	4,309,213,161.96	14,364,043,873.18	5,745,617,549.27	10,054,830,711.23	12,568,538,389.04	11,491,235,098.55	-	58,533,478,783.22
	DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-	-
	BALANCE C/FORWARD 31/12/2025	<u>4,309,213,161.96</u>	<u>14,364,043,873.18</u>	<u>5,745,617,549.27</u>	<u>10,054,830,711.23</u>	<u>12,568,538,389.04</u>	<u>11,491,235,098.55</u>	-	<u>58,533,478,783.22</u>
	ACCUMULATED IMPAIRMENT:								
	BALANCE BIFORWARD (1/1/2025)								
	ADDITIONS DURING THE YEAR	-	-	-	-	-	-	-	-
	DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-	-
	BALANCE C/FORWARD 31/12/2025								
	NET BOOK VALUE								
	AS AT 31/01/2024								
	AS AT 31/12/2025	211,151,444,935.80	272,916,833,590.49	51,710,557,943.46	40,219,322,844.91	37,705,615,167.11	45,964,940,394.18	-	659,668,714,875.94



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025									
NOTE 19 INTANGIBLE ASSETS									
NOTE	INTANGIBLE ASSETS	2025						2024	
		GOODWILL	PATENT	SOFTWARE	TRADE MARK	COPYRIGHT	OTHERS	TOTAL	TOTAL
		₦						₦	₦
	BALANCE B/FORWARD	-	-	-	-	-	-	-	-
	ADJUSTMENT	-	-	-	-	-	-	-	-
	ADDITIONS DURING THE YEAR	-	-	3,218,375,338.91	-	-	-	3,218,375,338.91	-
	DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-	-
	BALANCE C/FORWARD	-	-	3,218,375,338.91	-	-	-	3,218,375,338.91	-
	ACCUMULATED AMORTIZATION:								
	BALANCE B/FORWARD	-	-	-	-	-	-	-	-
	ADDITIONS DURING THE YEAR	-	-	160,918,766.95	-	-	-	160,918,766.95	-
	DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-	-
	BALANCE C/FORWARD	-	-	160,918,766.95	-	-	-	160,918,766.95	-
	NET BOOK VALUE								
	AS AT 31/01/2024	-	-	3,057,456,571.96	-	-	-	3,057,456,571.96	-
	AS AT 31/12/2025	-	-	3,057,456,571.96	-	-	-	3,057,456,571.96	-

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ZAMFARA STATE GOVERNMENT OF NIGERIA

**ZAMFARA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

NOTE 20

DEPOSITS/RETENTION

NOTE	DEPOSITS/RETENTION	2025	2024
		₦	₦
20	CONTRACTORS PAYMENT CERTIFICATES/RETENTION	5,998,096,180.44	3,027,996,361.65
	ADVANCE FOR CAPITAL PROJECT	-	-
	Total	5,998,096,180.44	3,027,996,361.65



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025						
NOTE 21						
UNREMITTED DEDUCTIONS						
NOTE	UNREMITTED DEDUCTIONS	BAL. B/D 2024	DEDUCTIONS DURING YEAR	SUB-TOTAL	REMITTANCES DURING YEAR	BAL. C/D 2025
		₦	₦	₦	₦	₦
	UNREMITTED DEDUCTIONS FROM SALARY					-
	ZAMFARA STATE HEALTH INSURANCE SCHEME - ZAMCHEMA	-	-	-	-	-
	CONTRIBUTORY PENSION SCHEME	-	-	-	-	-
	UNION DUES	-	-	-	-	-
	POVERTY ALLEVIATION SCHEME	-	-	-	-	-
	LOAN DEDUCTIONS	-	-	-	-	-
	ZAKKAT AND ENDOWMENT	-	-	-	-	2,470,490,283.98
	1% EDUCATION LEVY	-	-	-	-	1,187,623,009.51
	PAYCUT RECOVERABLE	-	-	-	-	-
		-	-	-	-	3,658,113,293.49



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 22

ACCRUED EXPENSES

NOTE	ACCRUED EXPENSES	2025	2024
		₦	₦
22	CONTRACTUAL LIABILITIES (SUPP NOTE 11)	10,695,158,213.82	-
	GRATUITY	5,329,874,592.60	3,645,846,614.70
	TOTAL	16,025,032,806.42	3,645,846,614.70



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 25.1-4 CAPITAL EXPENDITURE SUMMARY BY SECTOR

S/N	DESCRIPTION	ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025	SUPPLEMENTARY	FINAL BUDGET 2025	VARIANCE	ACTUAL EXPENDITURE 2024
1	ADMINISTRATIVE SECTOR	24,416,764,536.77	62,667,000,000.00	(4,121,078,000.00)	58,545,922,000.00	34,301,916,091.40	5,921,224,917.93
2	ECONOMIC SECTOR	153,982,120,015.67	214,674,575,000.00	(10,584,630,328.96)	206,089,944,671.04	52,107,824,655.37	81,961,268,005.94
3	LAW AND JUSTICE	18,250,000.00	3,200,000,000.00	(85,000,000.00)	3,115,000,000.00	3,096,750,000.00	11,575,000.00
4	SOCIAL SECTOR	32,203,296,557.40	130,105,000,000.00	(43,111,000,000.00)	86,994,000,000.00	46,739,703,442.60	15,226,089,770.57
	TOTAL	210,620,431,109.84	410,646,575,000.00	(57,901,708,328.96)	354,744,866,671.04	136,246,194,189.37	103,120,157,694.44



ZAMFARA STATE GOVERNMENT OF NIGERIA

**ZAMFARASTATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025**

NOTE 24 PUBLIC FUNDS

NOTE	PUBLIC FUNDS	2025	2024
		₦	₦
24	Consolidated Revenue Funds	213,679,487,769.70	19,439,634,498.62
	Capital Development Funds	(7,883,675,088.32)	79,308,797,995.89
	TOTAL	<u>205,795,812,681.38</u>	<u>98,748,432,494.51</u>

ZAMFARA STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

NOTE 25.1-4 CAPITAL EXPENDITURE SUMMARY BY SECTOR

S/N	DESCRIPTION	ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025	SUPPLEMENTARY	FINAL BUDGET 2025	VARIANCE	ACTUAL EXPENDITURE 2024
1	ADMINISTRATIVE SECTOR	24,416,764,536.77	62,667,000,000.00	(4,121,078,000.00)	58,545,922,000.00	34,301,916,091.40	5,921,224,917.93
2	ECONOMIC SECTOR	191,982,120,015.67	214,674,575,000.00	(10,584,630,328.96)	206,089,944,671.04	14,107,824,655.37	81,961,268,005.94
3	LAW AND JUSTICE	18,250,000.00	3,200,000,000.00	(85,000,000.00)	3,115,000,000.00	3,096,750,000.00	11,575,000.00
4	SOCIAL SECTOR	32,203,296,557.40	130,105,000,000.00	(43,111,000,000.00)	86,994,000,000.00	46,739,703,442.60	15,226,089,770.57
	TOTAL	248,620,431,109.84	410,646,575,000.00	(57,901,708,328.96)	354,744,866,671.04	98,246,194,189.37	103,120,157,694.44



ZAMFARA STATE GOVERNMENT OF NIGERIA



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025 STATUTORY ALLOCATION (DEDUCTIONS AT SOURCE)

SUPPL. NOTE 1A

		NOTE 1A		NOTE 1C								
S/N	MONTH	GROSS STATUTORY ALLOCATION	ECOLOGY	FOREIGN LOANS	RESTRUC COMM BANK LOAN	HEALTH CARE LOAN	FAMILY HOME FUND LTD LOAN	NOTE ISSUANCE	TOTAL DEDUCTIONS	NET ALLOCATION	VAT	TOTAL
1	JANUARY	2,232,030,302.70	60,144,529.11	303,391,312.60	242,955,007.53	30,639,785.13	83,880,000.00	422,213,140.00	1,143,223,774.37	1,088,806,528.33	6,542,365,167.78	7,631,171,696.11
2	FEBRUARY	4,573,636,142.01	123,241,692.45	250,909,239.53	242,955,007.53	30,639,785.13	83,840,000.00	422,213,140.00	1,153,798,864.64	3,419,837,277.37	7,720,909,412.77	11,140,746,690.14
3	MARCH	4,875,130,302.08	131,365,786.58	250,909,239.53	242,955,007.53	30,639,785.13	83,800,000.00	422,213,140.00	1,161,882,958.77	3,713,247,343.31	6,428,624,055.96	10,141,871,399.27
4	APRIL	5,623,472,851.64	151,530,705.58	250,909,239.53	242,955,007.53	30,639,785.13	83,800,000.00	422,213,140.00	1,182,047,877.77	4,441,424,973.87	6,473,017,786.45	10,914,442,760.32
5	MAY	5,740,906,344.48	154,695,081.14	250,909,239.53	242,955,007.53	30,639,785.13	83,720,000.00	422,213,140.00	1,185,132,253.33	4,555,774,091.15	6,716,408,364.29	11,272,182,455.44
6	JUNE	5,237,908,422.05	141,171,244.91	250,909,239.53	242,955,007.53	30,639,785.13	83,670,000.00	422,213,140.00	1,171,558,417.10	4,066,350,004.95	7,462,791,127.88	11,529,141,132.83
7	JULY	6,315,220,711.17	170,170,617.97	250,909,239.53	242,955,007.53	30,639,785.13	83,630,000.00	422,213,140.00	1,200,517,790.16	5,114,702,921.01	6,765,182,487.62	11,879,885,408.63
8	AUGUST	8,170,032,759.30	220,150,583.33	201,412,138.55	242,955,007.53	30,639,785.13	83,630,000.00	422,213,140.00	1,201,000,654.54	6,969,032,104.76	7,301,923,683.64	14,270,955,788.40
9	SEPTEMBER	9,110,501,203.72	245,492,547.41	201,412,138.55	242,955,007.53	30,639,785.13	83,550,000.00	422,213,140.00	1,226,262,618.62	7,884,238,585.10	7,104,872,771.95	14,989,111,357.05
10	OCTOBER	7,742,327,459.34	208,625,590.22	201,412,138.55	242,955,007.53	30,639,785.13	83,500,000.00	422,213,140.00	1,189,345,661.43	6,552,981,797.91	9,046,405,409.47	15,599,387,207.38
11	NOVEMBER	8,660,853,257.63	233,376,285.39	201,412,138.55	242,955,007.53	30,639,785.13	83,460,000.00	422,213,140.00	1,214,056,356.60	7,446,796,901.03	7,685,772,099.03	15,132,569,000.06
12	DECEMBER	8,895,859,304.81	239,708,783.66	201,412,138.55	242,955,007.53	30,639,785.13	83,410,000.00	422,213,140.00	1,220,338,854.87	7,675,520,449.94	5,432,225,199.03	13,107,745,648.97
	TOTAL	77,177,879,060.93	2,079,673,447.75	2,815,907,442.53	2,915,460,090.36	367,677,421.56	1,003,890,000.00	5,066,557,680.00	14,249,166,082.20	62,928,712,978.73	84,680,497,555.87	147,609,210,544.60



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARASTATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPLEMENTARY NOTE 1.B		OTHER RECOVERIES					
S/N	MONTH	2025 Original Budget	2025 Adjustments	2025 Revised Budget	ACTUAL RECEIPTS 2025	PERCENTAGE (%) OF INDEX IN TOTAL	Previous Years 2024
	CONSOLIDATED AMOUNT	2,000,000,000.00	-	1,500,000,000.00	500,000,000.00	-	-
1	JANUARY				-		
2	FEBRUARY				-		-
3	MARCH				-		
4	APRIL				-		
5	MAY				-		-
6	JUNE				-		
7	JULY				-		
8	AUGUST				-		
9	SEPTEMBER				-		
10	OCTOBER				-	-	-
11	NOVEMBER				-	-	
12	DECEMBER				-	-	



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPLEMENTARY NOTE 1.C EXCHANGE GAIN

S/N	MONTH	2025 Original Budget	2025 Adjustments	2025 Revised Budget	ACTUAL RECEIPTS 2025	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2024
	CONSOLIDATED AMOUNT	44,840,289,000.00	- 21,000,000,000.00	23,840,289,000.00	4,339,165,547.00	9.68	34,111,600,787.09
1	JANUARY				2,436,109,872.95	-	1,796,048,735.89
	FEBRUARY				-	-	1,675,364,054.35
3	MARCH				-	-	3,606,603,296.23
4	APRIL				173,581,777.58	-	1,721,742,297.90
5	MAY				498,157,538.53	-	2,662,774,051.61
6	JUNE				473,759,177.51	-	3,017,985,576.58
7	JULY				247,990,569.86	-	2,907,864,725.14
8	AUGUST				253,134,554.18	-	3,576,126,585.98
9	SEPTEMBER				256,432,056.39	-	2,861,883,756.29
10	OCTOBER				-	-	2,830,162,104.07
11	NOVEMBER				-	-	3,361,578,307.59
12	DECEMBER				-	-	4,093,467,295.46



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPLEMENTARY NOTE 1.D		SOLID MINERALS					
S/N	MONTH	2025 Original Budget	2025 Adjustments Budget	2025 Revised Budget	ACTUAL RECEIPTS 2025	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2024
	CONSOLIDATED AMOUNT	4,150,000,000.00	- 3,550,000,000.00	600,000,000.00	191,675,564.56	4.62	-
1	JANUARY				-		
	FEBRUARY				-		
3	MARCH				191,675,564.56		
4	APRIL				-		
5	MAY				-		-
6	JUNE				-		
7	JULY				-		
8	AUGUST				-	-	
9	SEPTEMBER				-		
10	OCTOBER				-		
11	NOVEMBER				-		
12	DECEMBER						



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPL. NOTE 1.E		Project Gazette					
S/N	MONTH	2025 Original Budget	2025 Adjustments Budget	2025 Revised Budget	ACTUAL RECEIPTS 2025	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2024
	CONSOLIDATED AMOUNT	-			5,000,000,000.00	-	-
1	JANUARY				-		
	FEBRUARY						
3	MARCH				-		
4	APRIL				5,000,000,000.00		
5	MAY				-		-
6	JUNE				-		
7	JULY				-		
8	AUGUST				-		
9	SEPTEMBER				-		
10	OCTOBER				-		
11	NOVEMBER				-		
12	DECEMBER				-		



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPLEMENTARY NOTE 1.F Distribution From Forex

S/N	MONTH	2025 Original Budget	2025 Adjustments Budget	2025 Revised Budget	ACTUAL RECEIPTS 2025	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2024
	CONSOLIDATED AMOUNT				64,035,956.25		-
1	JANUARY				-		
	FEBRUARY				-		
3	MARCH				-		
4	APRIL				-		
5	MAY				-		
6	JUNE				64,035,956.25		
7	JULY				-		-
8	AUGUST				-		
9	SEPTEMBER				-		
10	OCTOBER				-		
11	NOVEMBER				-		
12	DECEMBER				-		



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025 NOTE TO THE FINANCIAL STATEMENT NO. 1.18

SUPPLEMENTARY NOTE 1.G NON-MINERAL REVENUE

S/N	MONTH	2025 FINAL ESIMATE	ACTUAL RECEIPTS 2025	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2024
	CONSOLIDATED AMOUNT	-	-	-	1,023,451,507.04
1	JANUARY				
2	FEBRUARY				-
3	MARCH				
4	APRIL				
5	MAY				-
6	JUNE				
7	JULY		-		
8	AUGUST				
9	SEPTEMBER				
10	OCTOBER		-		1,023,451,507.04
11	NOVEMBER				
12	DECEMBER				



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025 NOTE TO THE FINANCIAL STATEMENT NO. 1.19

SUPPLEMENTARY NOTE 1 H			NON-OIL REVENUE				PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2024
S/N	MONTH	2025 Original Budget	2025 Adjustments Budget	2025 Revised Budget	ACTUAL RECEIPTS 2025			
	CONSOLIDATED AMOUNT	-	-	-	1,714,495,788.35	-	-	
1	JANUARY							
2	FEBRUARY							
3	MARCH							
4	APRIL				1,714,495,788.35			
5	MAY						-	
6	JUNE							
7	JULY				-			
8	AUGUST							
9	SEPTEMBER							
10	OCTOBER							
11	NOVEMBER							
12	DECEMBER							



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025 NOTE TO THE FINANCIAL STATEMENT NO. 1.20

SUPPL. NOTE 1.1		NLNG DIVIDEND					PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2024
S/N	MONTH	2025 Original Budget	2025 Adjustments Budget	2025 Revised Budget	ACTUAL RECEIPTS 2025			
	CONSOLIDATED AMOUNT	-	-	-	17,421,188,630.49	-	-	
1	JANUARY				-			
2	FEBRUARY				-			
3	MARCH				3,326,873,385.01			
4	APRIL				5,555,555,555.56			
5	MAY				2,724,806,201.55			
6	JUNE				-			
7	JULY				3,875,968,992.25			
8	AUGUST				-			
9	SEPTEMBER				1,937,984,496.12			
10	OCTOBER				-			
11	NOVEMBER				-			
12	DECEMBER			-	-			



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA
REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPLEMENTARY NOTE 1.J DISTRIBUTION OF INFRASTRUCTURE

S/N	MONTH	2025 Original Budget	2025 Adjustments Budget	2025 Revised Budget	ACTUAL RECEIPTS 2025	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2024
	CONSOLIDATED AMOUNT	-	-	-	14,864,864,864.87		32,000,000,000.00
1	JANUARY				-		
	FEBRUARY				-		
3	MARCH				-		
4	APRIL				5,405,405,405.41		7,000,000,000.00
5	MAY				-		6,000,000,000.00
6	JUNE				6,756,756,756.76		
7	JULY				-		
8	AUGUST				2,702,702,702.70		-
9	SEPTEMBER				-		10,000,000,000.00
10	OCTOBER				-		
11	NOVEMBER				-		-
12	DECEMBER				-		9,000,000,000.00



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPL. NOTE 1.K AUGUMENTATION

S/N	MONTH	2025 Original Budget	2025 Adjustments Budget	2025 Revised Budget	ACTUAL RECEIPTS 2025	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2024
	CONSOLIDATED AMOUNT	-	-	-	1,270,308,010.53		-
1	JANUARY				-		
	FEBRUARY				-		-
3	MARCH				1,270,308,010.53		
4	APRIL						
5	MAY						
6	JUNE						
7	JULY						
8	AUGUST						
9	SEPTEMBER						
10	OCTOBER				-		
11	NOVEMBER				-		
12	DECEMBER						



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPL. NOTE 1.I		STABILISATION FUND				
S/N	MONTH	ACTUAL RECEIPTS 2025	Final Budget 2025	Initial Budget 2025	Supplementary Budget 2025	VARIANCE
	CONSOLIDATED AMOUNT	-	500,000,000.00	500,000,000.00	-	500,000,000.00
1	JANUARY	-				
	FEBRUARY	-				
3	MARCH					
4	APRIL	-				
5	MAY	-				
6	JUNE	-				
7	JULY	-				
8	AUGUST	-				
9	SEPTEMBER	-				
10	OCTOBER	-				
11	NOVEMBER	-				
12	DECEMBER	-				



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPLEMENTARY NOTE 1.M		SIGNATURE BONUS			
S/N	MONTH		ACTUAL RECEIPTS 2025	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2024
	CONSOLIDATED AMOUNT	-	-		32,000,000,000.00
1	JANUARY				-
	FEBRUARY				-
3	MARCH				-
4	APRIL	-	-		7,000,000,000.00
5	MAY	-			6,000,000,000.00
6	JUNE	-	-		-
7	JULY	-	-		-
8	AUGUST	-			-
9	SEPTEMBER	-	-		10,000,000,000.00
10	OCTOBER				-
11	NOVEMBER				-
12	DECEMBER				9,000,000,000.00



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPL. NOTE 1.N		ELECTRONIC MONEY TRANSFER							
S/N	MONTH	2025 Original Budget	2025 Adjustments Budget	2025 Revised Budget	ACTUAL RECEIPTS 2025 (EMT)	ACTUAL RECEIPTS 2025(ADD NON EMT)	TOTAL	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2024
	CONSOLIDATED AMOUNT	4,150,000,000.00	900,000,000.00	5,050,000,000.00	4,483,753,583.54	-	4,483,753,583.54	108.04	2,179,322,745.27
1	JANUARY				340,145,869.78	-	340,145,869.78		202,393,899.18
	FEBRUARY				223,718,928.32	-	223,718,928.32		176,099,854.70
3	MARCH				377,566,307.16	-	377,566,307.16		167,508,725.67
4	APRIL				269,994,821.61	-	269,994,821.61		163,143,926.16
5	MAY				420,671,554.27	-	420,671,554.27		199,158,099.32
6	JUNE				298,877,626.69	-	298,877,626.69		166,699,004.88
7	JULY				315,841,804.15	-	315,841,804.15		173,049,180.35
8	AUGUST				404,119,115.94	-	404,119,115.94		207,134,624.18
9	SEPTEMBER				346,817,893.90	-	346,817,893.90		165,229,987.20
10	OCTOBER				549,233,793.30	-	549,233,793.30		203,982,513.41
11	NOVEMBER				512,080,012.49	-	512,080,012.49		188,838,396.69
12	DECEMBER				424,685,855.93	-	424,685,855.93		166,084,533.53



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPLEMENTARY NOTE 1.0		Interest on Deposit				PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2024
S/N	MONTH	2025 Original Budget	2025 Adjustments Budget	2025 Revised Budget	ACTUAL RECEIPTS 2025		
	CONSOLIDATED AMOUNT	-	-	-	1,420,087,322.98		899,765,713.27
1	JANUARY	-			128,525,679.31		29,911,610.15
	FEBRUARY	-			128,712,328.75		47,581,967.21
3	MARCH	-			128,712,328.75		47,581,967.21
4	APRIL	-			128,712,328.75		63,073,770.44
5	MAY	-			150,904,109.57		78,565,573.75
6	JUNE	-			150,904,109.57		78,665,578.75
7	JULY	-			150,904,109.57		78,565,573.75
8	AUGUST	-			166,438,356.14		78,565,573.75
9	SEPTEMBER	-			150,904,109.57		95,163,934.40
10	OCTOBER	-			135,369,863.00		95,163,934.40
11	NOVEMBER	-			-		128,360,655.71
12	DECEMBER	-			-		78,565,573.75



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUOPL. NOTE 1.P ECOLOGICAL FUNDS

S/N	MONTH	2025 Original Budget	2025 Adjustments Budget	2025 Revised Budget	ACTUAL RECEIPTS ECOLOGICAL FUND 2025	ACTUAL RECEIPT SOLID ECOLOGICAL 2025	TOTAL RECEIPTS	Previous Years 2024
	CONSOLIDATED AMOUNT	1,000,000,000.00	-	1,000,000,000.00	3,792,482,646.62	-	3,792,482,646.62	5,507,963,264.40
1	JANUARY				210,967,953.77		210,967,953.77	207,970,820.37
2	FEBRUARY				-		-	185,245,176.16
3	MARCH				261,911,031.35		261,911,031.35	205,234,648.35
4	APRIL				280,456,142.81		280,456,142.81	104,234,358.54
5	MAY				533,887,884.82		533,887,884.82	346,672,016.95
6	JUNE				6,071,977.30		6,071,977.30	180,849,993.74
7	JULY				297,627,072.97		297,627,072.97	-
8	AUGUST				285,918,331.48	-	285,918,331.48	3,000,000,000.00
9	SEPTEMBER				788,586,585.89		788,586,585.89	584,319,875.92
10	OCTOBER				344,915,618.35		344,915,618.35	-
11	NOVEMBER				-		-	201,949,826.14
12	DECEMBER				782,140,047.88		782,140,047.88	491,486,548.23



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPL. NOTE 1.Q		REFUND OF PAYEE						
S/N	MONTH	2025 Original Budget	2025 Adjustments Budget	2025 Revised Budget	ACTUAL RECEIPTS 2025	PERCENTAGE(%) OF INDEX IN TOTAL	Previous Years 2024	
	CONSOLIDATED AMOUNT	-	-	-	626,488,619.81		-	
1	JANUARY				-		-	
	FEBRUARY				-			
3	MARCH				-		-	
4	APRIL				626,488,619.81		-	
5	MAY				-			
6	JUNE				-			
7	JULY				-			
8	AUGUST				-			
9	SEPTEMBER				-			
10	OCTOBER				-			
11	NOVEMBER				-			
12	DECEMBER				-			



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025 PERSONNEL EMOLUMENT (SALARIES & WAGES)

SUPPLEMENTARY NOTE 2

	DESCRIPTION	ACTUAL EXPENDITURE (2025) N	INITIAL BUDGET 2025 N	SUPPLEMENTARY N	FINAL BUDGET 2025 N	VARIANCE N	ACTUAL EXPENDITURE (2024) N
	ADMINISTRATIVE SECTOR						
011100100100	GOVERNMENT HOUSE ADMINISTRATION	142,404,355.40	124,200,000.00	16,638,634.69	142,404,355.40	-	79,826,478.78
011100100200	OFFICE OF THE DEPUTY GOVERNOR	36,888,295.15	41,400,000.00		41,400,000.00	4,511,704.85	21,656,022.56
011100101000	MEDIA AND COMMUNICATION UNIT	23,231,081.88	20,700,000.00	2,133,613.92	23,231,081.88	-	9,872,533.44
011100101100	GOVERNMENT ENTERPRISES AND EMPOWERMENT PROGRAMME	-		320,000,000.00	89,477,511.70	89,477,511.70	
011100200100	DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS	9,862,598.50	10,350,000.00		10,350,000.00	487,401.50	5,504,167.03
011100200200	INTER- COMMUNITY RELATIONS	4,678,266.50	6,900,000.00		6,900,000.00	2,221,733.50	2,643,774.60
011100200300	NON GOVERNMENTAL ORGANISATIONS/PROTOCOL	37,465,918.80	55,200,000.00		55,200,000.00	17,734,081.20	22,493,507.19
011100300100	ZAMIFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	46,990,194.05	78,160,440.00		78,160,440.00	31,170,245.95	35,957,257.81
011100300100	ZAMIFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS) INTERGOVERNMENTAL RELATIONS OFFICE	-		2,000,000.00	2,000,000.00	2,000,000.00	
011100400100	OFFICE OF THE SURVEYOR GENERAL	-	13,800,000.00		13,800,000.00	13,800,000.00	
011100700100	BUREAU FOR PUBLIC PROCUREMENT (BPP)	-	41,400,000.00	-	41,400,000.00	41,400,000.00	1,774,948.35
011101200100	ZAMIFARA INVESTMENT PROMOTION AGENCY	-	13,800,000.00	-	13,800,000.00	13,800,000.00	
011101900100	SPECIAL DUTIES	3,760,389.50	6,900,000.00	-	6,900,000.00	3,139,610.50	2,386,540.12
011110100100	PROJECTS IMPLEMENTATION UNIT	52,035,433.00	55,200,000.00	-	55,200,000.00	3,164,567.00	27,163,477.51
011200300100	ZAMIFARA STATE HOUSE OF ASSEMBLY	316,082,109.38	579,600,000.00	-	579,600,000.00	263,517,890.62	278,541,949.49
011200300100	ZAMIFARA STATE HOUSE OF ASSEMBLY		30,360,000.00	-	30,360,000.00		
011200300100	ZAMIFARA STATE HOUSE OF ASSEMBLY	-	27,600,000.00	80,895,111.11	108,495,111.11	108,495,111.11	4,580,000.00
011200300100	ZAMIFARA STATE HOUSE OF ASSEMBLY	-	41,400,000.00	-	41,400,000.00	41,400,000.00	8,030,000.00
011200300100	ZAMIFARA STATE HOUSE OF ASSEMBLY		27,600,000.00	-	27,600,000.00	27,600,000.00	
011200300100	ZAMIFARA STATE HOUSE OF ASSEMBLY		2,760,000.00	-	2,760,000.00		
011200300100	ZAMIFARA STATE HOUSE OF ASSEMBLY	-	138,000,000.00	-138,000,000.00	-	-	
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	61,589,762.00	110,400,000.00	-	110,400,000.00	48,810,238.00	
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	-	13,800,000.00	-13,800,000.00	0.00	13,800,000.00	
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	-	27,600,000.00	-27,600,000.00	0.00	27,600,000.00	36152541.65

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ZAMFARA STATE GOVERNMENT OF NIGERIA

011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	SEVERANCE GRATUITY	-	55,200,000.00	-55,200,000.00	0.00	55,200,000.00	7,512,432.00
012300100100	MINISTRY OF INFORMATION AND CULTURE	SALARY	76,758,846.04	124,200,000.00		124,200,000.00	47,441,153.96	51,502,495.97
012300100100	MINISTRY OF INFORMATION AND CULTURE	FURNITURE	0.00	27,600,000.00	-27,600,000.00	0.00	0.00	
012300100500	HISTORY BUREAU	SALARY	6,523,145.14	11,040,000.00		11,040,000.00	4,516,854.86	50,658,124.75
012300200100	COUNCIL FOR ARTS AND CULTURE	SALARY	55,324,445.10	82,800,000.00		82,800,000.00	27,475,554.90	31,467,012.88
012300300100	ZAMFARA STATE RADIO AM	SEVERANCE GRATUITY	0.00	165,600,000.00	1,707,239.81	181,797,239.81	181,797,239.81	107,285,033.92
012300300100	ZAMFARA STATE RADIO AM		0.00	14,490,000.00		0.00	0.00	0.00
012300300200	ZAMFARA STATE TELEVISION SERVICES	SALARY		11,730,000.00		11,730,000.00	11,730,000.00	0.00



ZAMFARA STATE GOVERNMENT OF NIGERIA

012300300200	ZAMFARA STATE TELEVISION SERVICES	CONSOLIDATED REVENUE		5,520,000.00	-5,520,000.00	-	0.00	0.00	0.00
012300300300	ZAMFARA STATE GOLD CITY FM RADIO	FURNITURE	0.00	27,600,000.00	-27,600,000.00	-	0.00	0.00	
012300300300	ZAMFARA STATE GOLD CITY FM RADIO	SEVERANCE GRATUITY	0.00	4,140,000.00	-4,140,000.00	-	0.00	0.00	
012300400100	MEDIA CORPORATION	SALARY	162,141,483.85	165,600,000.00		165,600,000.00	3,458,516.15		
012301000100	CENSORSHIP BOARD	SALARY	78,948,169.08	75,900,000.00		78,948,169.08	-	40,731,754.84	
012301300100	PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER)	SALARY	100,979,481.93	110,400,000.00		110,400,000.00	9,420,518.07	64,208,114.12	
012400100100	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	SALARY	12,262,577.35	24,840,000.00		24,840,000.00	12,577,422.65		
012400100100	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS		-	4,830,000.00	-4,830,000.00	-	-	9,998,055.80	
012400200100	SECURITY TRUST FUND OFFICE		-	41,400,000.00	-41,400,000.00	-	-		
012400200100	SECURITY TRUST FUND OFFICE	SALARY	-	552,000,000.00	-552,000,000.00	-	-		
012400200100	SECURITY TRUST FUND OFFICE		-	27,600,000.00	-27,600,000.00	-	-		
012400200100	SECURITY TRUST FUND OFFICE	SALARY	-	13,800,000.00	-13,800,000.00	-	-		
012400300100	COMMUNITY PROTECTION GUARDS (CPG)	CASUAL WORKERS'	-	41,400,000.00	-41,400,000.00	-	-		
012400300100	COMMUNITY PROTECTION GUARDS (CPG)		-	27,600,000.00	-27,600,000.00	-	-		
012500100100	PUBLIC SERVICE OFFICE	SALARY	564,310,615.61	1,297,476,000.00	-235,933,778.30	1,342,742,221.70	778,431,606.09	580,499,745.92	
012500100100	PUBLIC SERVICE OFFICE	CASUAL WORKERS'	-	13,800,000.00	-13,800,000.00	0.00	-		
012500100100	PUBLIC SERVICE OFFICE		-	0.00	295,000,000.00	0.00	-		
012500500100	ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT	SALARY	619,399,535.81	552,000,000.00	106,028,629.93	658,028,629.93	38,629,094.12	416,367,895.32	
012500500100	ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT	CASUAL WORKERS'	-	-	-6,900,000.00	-	-		
012500500100	ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT		-	-	-6,900,000.00	-	-		
012500700100	DIRECTORATE OF LABOUR MATTERS	SALARY	7,914,387.60	8,280,000.00		8,280,000.00	365,612.40	4,596,900.12	
012500900100	STATE AND LOCAL GOVERNMENT PENSION COMMISSION	SALARY	23,596,856.90	11,175,880,000.00		11,175,880,000.00	11,152,283,143.10		
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	SALARY	114,510,580.92	151,800,000.00		138,000,000.00	23,489,419.08	85,452,044.75	
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)			-	-13,800,000.00	0.00	0.00	0.00	
014000100200	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS	SALARY	104,437,216.14	134,136,000.00		122,406,000.00	17,968,783.86	76,191,443.36	
014000100200	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS	SECURITY PERSONNEL		-	-11,730,000.00	0.00	-		
014700100100	CIVIL SERVICE COMMISSION	SALARY	45,432,150.67	41,400,000.00	4,070,834.83	45,470,834.83	38,684.16	11,065,386.00	
014700100100	CIVIL SERVICE COMMISSION	CRF CHARGES	22,130,772.00	35,880,000.00	-11,904,997.00	23,975,003.00	1,844,231.00	16,416,883.33	
014700100100	CIVIL SERVICE COMMISSION	NON REGULAR		11,040,000.00	695,732.12	11,735,732.12	11,735,732.12	76,285,852.25	
014800100100	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	SALARY	46,684,716.98	74,520,000.00	312,249.17	74,832,249.17	28,147,532.19	29,512,559.96	
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	SALARY	5,394,483.00	13,800,000.00		13,800,000.00	8,415,517.00	4,603,738.69	



ZAMFARA STATE GOVERNMENT OF NIGERIA

014900100100	LOCAL GOVERNMENT SERVICE COMMISSION				82,800,000.00	-82,800,000.00	-	-	
016100100100	CABINET AFFAIRS	POLITICAL OFFICERS	1,892,833,227.27	2,070,000,000.00	2,070,000,000.00		2,070,000,000.00	177,166,772.73	331,424,783.62
016100100200	GENERAL SERVICES		-				27,600,000.00	27,600,000.00	980,164,503.41
016100100200	GENERAL SERVICES	SALARY	16,119,998.90	27,600,000.00			16,119,998.90	-	
016100200100	LIAISON OFFICE ABUJA		8,447,558.50	13,800,000.00	13,800,000.00		13,800,000.00	5,352,441.50	96,359,434.01
016100400100	HISBAH COMMISSION	SALARY	375,802,958.28	345,000,000.00	23,819,732.25		375,802,958.28	-	108,032,954.79
016101000100	QUOTA SYSTEM AND RECRUITMENT	OUTFIT	0.00	2,760,000.00			2,760,000.00	2,760,000.00	0.00
016101400100	ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT	SALARY	15,490,019.50	27,600,000.00			27,600,000.00	12,109,980.50	7,106,333.60
016103800100	HAJJ COMMISSION	SALARY	4,779,157.00	6,900,000.00			6,900,000.00	2,120,843.00	3,022,311.03
016105200100	DIRECTORATE OF POVERTY ALLEVIATION AGENCY	SALARY	6,004,368.00	6,900,000.00			6,900,000.00	895,632.00	13,270,354.28
016111400100	SUBSTANCE ABUSE AND HUMAN TRAFFICKING AGENCY	SALARY	61,310,059.26	41,400,000.00	5,164,536.11		61,310,059.26	-	776,780,277.35
016800100100	MINISTRY FOR RELIGIOUS AFFAIRS	SALARY	281,719,264.20	414,000,000.00	-50,000,000.00		364,000,000.00	82,280,735.80	
016800100100	MINISTRY FOR RELIGIOUS AFFAIRS	NON REGULAR	1,523,364.00	5,520,000.00	701,429,222.22		706,949,222.22	705,425,858.22	272,466,000.00
016800200100	ULAMA CONSULTATIVE COUNCIL	SALARY	0.00	13,800,000.00	66,200,000.00		80,000,000.00	80,000,000.00	16,943,616.08
016800700100	ZAKKAT AND ENDOWMENT BOARD	SALARY	24,578,552.50	34,500,000.00			34,500,000.00	9,921,447.50	
016800700100	ZAKKAT AND ENDOWMENT BOARD			13,800,000.00			13,800,000.00	13,800,000.00	548,043,429.39
	Sub-Total Administrative Sector		5,470,336,395.69	19,698,812,440.00	199,236,760.86		19,710,386,818.39	14,240,050,422.70	5,354,552,670.08
	Economic sector								
021500100100	MINISTRY OF AGRICULTURE	SALARY	1,559,147,244.68	1,371,720,000.00	50,000,000.00		1,559,147,244.68	-	811,093,480.36
021502100100	COLLEGE OF AGRICULTURE, ANIMAL SCIENCE AND	SALARY	403,227,540.94	552,828,000.00			552,000,000.00	148,772,459.06	320,143,273.34
021502100100	COLLEGE OF AGRICULTURE, ANIMAL SCIENCE AND		-	-	-414,000.00		-	-	
021502100100	COLLEGE OF AGRICULTURE, ANIMAL SCIENCE AND	EXTERNAL EXAMINERS		-	-414,000.00		-	-	
021510200100	ZAMFARA AGRICULTURAL DEVELOPMENT AGENCY (ZADA)	SALARY	145,194,385.43	193,200,000.00			193,200,000.00	48,005,614.57	108,711,984.28
021510201000	SECOND LIVESTOCK DEVELOPMENT PROJECT	SALARY	5,959,819.84	27,600,000.00			27,600,000.00	21,640,180.16	4,588,844.11
021511000100	FARMER'S AGRICULTURAL SUPPLY COMPANY (FASCOM)	SALARY	127,612,265.30	124,200,000.00	719,527.82		127,612,265.30	-	96,898,787.02
022000100100	MINISTRY OF FINANCE	SALARY	778,327,710.53	1,048,800,000.00			1,048,800,000.00	270,472,289.47	661,645,413.24
022000700100	OFFICE OF THE ACCOUNTANT GENERAL		0.00	483,000,000.00	-483,000,000.00		0.00	0.00	-
022000800100	BOARD OF INTERNAL REVENUE	SALARY	0.00	276,000,000.00	105,423,420.11		381,423,420.11	381,423,420.11	243,831,574.01
022200100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	SALARY	87,498,519.60	103,500,000.00	-2,000,000.00		101,500,000.00	14,001,480.40	38,985,665.22
022200200100	COMMODITY, MARKETING AND DISTRIBUTION COMPANY		-	62,100,000.00			62,100,000.00	62,100,000.00	
022200200100	COMMODITY, MARKETING AND DISTRIBUTION COMPANY	SALARY	32,010,051.00	71,760,000.00	-		71,760,000.00	39,749,949.00	23,091,118.71



ZAMFARA STATE GOVERNMENT OF NIGERIA

	022200300100	AMUSEMENT PARK	SALARY	20,051,850.20	19,320,000.00	547,504.42	20,051,850.20	0.00	11,244,437.82
	022200400100	MARKETS DEVELOPMENT AND MANAGEMENT	CONSOLIDATED REVENUE	84,754,539.44		69,004,108.31	84,754,539.44	0.00	45,338,360.75
	022201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	SALARY	8,818,563.80	13,800,000.00		13,800,000.00	4,981,436.20	5,425,416.99
	022201900100	HOTELS AND TOURISM MANAGEMENT BOARD	SALARY	8,884,989.30	27,600,000.00		27,600,000.00	18,715,010.70	4,805,087.12
	023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	SALARY	309,521,765.56	276,000,000.00	27,371,984.38	309,521,765.56	-	161,340,681.08
	023400200100	ZAMFARA ELECTRIFICATION AGENCY (ZEA)	SALARY	61,719,524.50	62,100,000.00	388,608.72	62,488,608.72	769,084.22	40,700,457.89
	023400300100	WORKS SCHOOL		0.00	13,800,000.00	-13,800,000.00	0.00	0.00	
	023400400100	ZAMFARA ROADS AGENCY (ZARA)	SALARY	2,798,159.55	20,700,000.00		20,700,000.00	17,901,840.45	2,120,079.52
	023400600100	ZAMFARA ROADS TRAFFIC AGENCY (ZAROTA)	SALARY	200,000,713.82	179,400,000.00	18,246,664.80	200,000,713.82	-	64,454,696.88
	023400700100	ZAMFARA STATE FIRE SERVICE	SALARY	571,444,228.73	386,400,000.00	168,259,705.61	571,444,228.73	0.00	232,136,199.39
	023410200100	ZAMAFARA STATE WATER CORPORATION	SALARY	218,515,372.62	266,340,000.00	-	266,340,000.00	47,824,627.38	170,419,268.35
	023410200100	ZAMAFARA STATE WATER CORPORATION	SALARY	-	0.00		0.00	0.00	0.00
	023410300100	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	SALARY	5,974,870.80	41,400,000.00		13,800,000.00	7,825,129.20	4,193,277.48
	023410300100	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)		0.00	0.00		27,600,000.00	27,600,000.00	0.00
	023410400100	DIRECTORATE OF RURAL WATER SUPPLY	SALARY	16,197,887.78	20,700,000.00		20,700,000.00	4,502,112.22	12,709,801.91
	023800100100	MINISTRY OF BUDGET AND PLANNING	SALARY	82,234,044.18	165,600,000.00		165,600,000.00	83,365,955.82	61,265,434.73
	023800100100	MINISTRY OF BUDGET AND PLANNING	SALARY	0.00	13,800,000.00		13,800,000.00	13,800,000.00	0.00
	023800100100	MINISTRY OF BUDGET AND PLANNING		0.00	69,000,000.00	-69,000,000.00	0.00	0.00	0.00
	023800400100	STATE BUREAU OF STATISTICS	SALARY	75,149,367.92	138,000,000.00		138,000,000.00	62,850,632.08	71,733,336.12
	025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	SALARY	86,672,350.50	110,400,000.00		110,400,000.00	23,727,649.50	49,486,379.65
	025301000100	HOUSING CORPORATION	SALARY	4,657,563.00	6,900,000.00		6,900,000.00	2,242,437.00	2,521,491.20
	025305600100	ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	SALARY	35,844,186.52	59,340,000.00		59,340,000.00	23,495,813.48	25,609,602.33
		Sub-Total Economic Sector		4,932,217,515.54	6,205,308,000.00	-128,666,475.81	6,257,984,636.58	1,325,767,121.04	3,274,494,149.50
		LAW & JUSTICE						0.00	
54	031800400100	HIGH COURT OF JUSTICE	SALARY	633,307,854.00	656,880,000.00		656,880,000.00	23,572,146.00	463,692,923.49
55	031800400100	HIGH COURT OF JUSTICE	OUTFIT	0.00	13,800,000.00		13,800,000.00	43,800,000.00	
56	031800400100	HIGH COURT OF JUSTICE	WARDROP ALLOWANCE	0.00	96,600,000.00		96,600,000.00	376,600,000.00	
57	031800400100	HIGH COURT OF JUSTICE		0.00	0.00		1,690,000.00	1,690,000.00	
58	031800400100	HIGH COURT OF JUSTICE	SALARY	0.00			30,000,000.00	30,000,000.00	
59	031800600100	SHARIAH COURT OF APPEAL	SALARY	1,330,550,629.38	1,656,000,000.00	0.00	1,656,000,000.00	325,449,370.62	
	031800600100	SHARIAH COURT OF APPEAL	OUTFIT		276,000,000.00	-108,000,000.00	168,000,000.00	168,000,000.00	942,302,967.00
	031800600100	SHARIAH COURT OF APPEAL	FURNITURE		69,000,000.00	0.00	69,000,000.00	69,000,000.00	142,726,141.00



ZAMFARA STATE GOVERNMENT OF NIGERIA

031800600100	SHARIAH COURT OF APPEAL	SECURITY PERSONNEL ALLOWANCE		138,000,000.00	-100,000,000.00	38,000,000.00	38,000,000.00	177,700,000.00
031800600100	SHARIAH COURT OF APPEAL	WARDROP ALLOWANCE		207,000,000.00	0.00	207,000,000.00	207,000,000.00	78,233,401.10
031801100100	JUDICIAL SERVICE COMMISSION	SALARY	113,825,921.65	138,000,000.00	0.00	138,000,000.00	24,174,078.35	67,531,163.72
031801100100	JUDICIAL SERVICE COMMISSION	CONSOLIDATED REVENUE FUND CHARGE-		82,800,000.00	-82,800,000.00	0.00	0.00	
032600100100	MINISTRY OF JUSTICE	SALARY	294,749,015.98	345,000,000.00	0.00	345,000,000.00	50,250,984.02	265,451,741.34
032600100100	MINISTRY OF JUSTICE	OUTFIT		234,600,000.00	-92,000,000.00	142,600,000.00	142,600,000.00	80,664,220.00
032600100100	MINISTRY OF JUSTICE	CASUAL WORKERS' ALLOWANCE		10,350,000.00	-10,350,000.00	0.00	0.00	0.00
032600100100	MINISTRY OF JUSTICE	WARDROP ALLOWANCE		1,380,000.00	-1,380,000.00	0.00	0.00	80,664,220.00
032600100100	MINISTRY OF JUSTICE	TRIBUNAL ALLOWANCE		55,200,000.00	20,000,000.00	75,200,000.00	75,200,000.00	3,840,000.00
032600200100	LAW REFORM COMMISSION	SALARY	2,589,512.98	4,140,000.00	0.00	4,140,000.00	4,140,000.00	2,090,461.05
032600200100	LAW REFORM COMMISSION	CONSOLIDATED REVENUE FUND CHARGE-	0.00	4,140,000.00	-4,140,000.00			
032600900100	ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION	CONSOLIDATED REVENUE FUND CHARGE-	0.00	8,280,000.00	-8,280,000.00	-		
032600900100	ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION	OUTFIT	0.00	8,280,000.00	-8,280,000.00			
032600900100	ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION	WARDROP ALLOWANCE	0.00	8,280,000.00	-8,280,000.00			
032600900100	ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION	SALARY	78,659,686.34	113,160,000.00	0.00	113,160,000.00	34,500,313.66	67,007,206.97
	Sub-Total Law and Justice Sector		2,453,682,620.33	4,126,890,000.00	-63,510,000.00	4,065,070,000.00	1,611,387,379.67	2,371,904,445.68



**ANNUAL REPORT OF THE ACCOUNTANT GENERAL WITH
AUDITED FINANCIAL STATEMENTS 2025**



ZAMFARA STATE GOVERNMENT OF NIGERIA

93	052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	SALARY	149,089,487.67	179,400,000.00	0.00	179,400,000.00	30,310,512.33	112,590,557.16
94	052110200100	HOSPITAL SERVICES MANAGEMENT BOARD	SALARY	5,504,873,862.25	6,356,280,000.00	-752,607,290.23	5,603,672,709.77	98,798,847.52	4,128,026,345.03
95	052110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	SALARY	158,630,062.41	165,600,000.00	0.00	165,600,000.00	6,969,937.59	98,905,982.82
96	052110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	SALARY	0.00	690,000.00	-378,000.00	312,000.00	312,000.00	0.00
97	052110200400	YARIMAN BAKURA SPECIALIST HOSPITAL	SALARY	1,007,161,176.55	1,261,320,000.00	-50,000,000.00	1,211,320,000.00	204,158,823.45	58,300,000.00
98	052110200400	YARIMAN BAKURA SPECIALIST HOSPITAL	SALARY	0.00	110,400,000.00	150,000,000.00	260,400,000.00	260,400,000.00	823,864,179.65
99	052110400100	COLLEGE OF NURSING SCIENCES, GUSAU	SALARY	323,999,923.89	524,400,000.00	0.00	524,400,000.00	200,400,076.11	337,079,962.69
	052110400100	COLLEGE OF NURSING SCIENCES, GUSAU	EXTERNAL EXAMINERS	-	690,000.00	-690,000.00	-	-	-
	052110400100	COLLEGE OF NURSING SCIENCES, GUSAU	EXAMS MODERATIO	-	690,000.00	-690,000.00	-	-	-
	52110400200	COLLEGE OF NURSING SCIENCES, ZURMI	SALARY	-	27,600,000.00	-27,600,000.00	-	-	-
107	052111300100	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT	SALARY	75,865,188.91	82,932,098.96	0.00	82,932,098.96	7,066,910.05	54,173,555.49
	052110600100	COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, TSAFE	SALARY	372,714,552.10	552,000,000.00	-	552,000,000.00	179,285,447.90	-
	052110600100	COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, TSAFE	EXTERNAL EXAMINERS	-	27,600,000.00	-27,600,000.00	-	-	-
	052110600100	COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, TSAFE	EXAMS MODERATIO	-	13,800,000.00	-13,800,000.00	-	-	-
108	053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	SALARY	106,882,046.14	151,800,000.00	27,181,977.38	178,981,977.38	72,099,931.24	-
110	053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	SECURITY	-	120,888,000.00	-90,687,821.25	30,200,178.75	30,200,178.75	-
111	053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	CASUAL	-	106,122,000.00	-96,588,666.67	9,533,333.33	9,533,333.33	65,618,932.43
112	053500100200	FORESTRY III PROJECT	SALARY	38,720,558.30	41,400,000.00	0.00	41,400,000.00	2,679,441.70	23,369,970.73
113	053500200100	FOREST MANAGEMENT AGENCY	SALARY	120,908,532.22	110,400,000.00	9,039,449.35	119,439,449.35	-1,469,082.87	66,036,757.15
114	053505500100	ZAMFARA ENVIRONMENTAL PROTECTION & ENFORCEMENT	SALARY	789,164,259.58	716,220,000.00	68,666,176.72	784,886,176.73	-4,278,082.85	463,217,820.31
115	055100100100	MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	SALARY	81,469,224.20	82,800,000.00	906,843.05	83,706,843.05	2,237,618.85	53,200,167.48
116	055100200100	COUNCIL OF CHIEFS	SALARY	9,691,025.50	13,800,000.00	-4,127,179.74	9,672,820.26	-18,205.24	6,203,753.46
		Sub-Total Social Sector		23,711,434,639.83	28,355,823,560.00	-744,434,956.09	27,611,942,503.04	3,900,507,863.21	17,011,574,454.77
		GRAND TOTAL		36,567,671,171.39	58,386,834,000.00	-737,374,671.04	57,645,383,958.01	21,077,712,786.62	



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL

OVERHEAD (OTHER RECURRENT) BY AGENCIES

SUPPLEMENTARY NOTE 4

S/N	DESCRIPTION	ACTUAL EXPENDITURE 2025 ₦	FINAL BUDGET 2025	INITIAL BUDGET 2025 ₦	SUPPLEMENTARY	VARIANCE ₦	ACTUAL EXPENDITURE 2024 ₦
	ADMINISTRATIVE SECTOR						
1	GOVERNMENT HOUSE	3,661,806,171.67	3,749,200,000.00	1,615,200,000.00	2,134,000,000.00	87,393,828.33	2,853,382,415.86
2	OFFICE OF THE DEPUTY GOVERNOR	766,753,600.00	1,028,600,000.00	1,241,600,000.00	-213,000,000.00	261,846,400.00	761,183,061.63
3	OFFICE OF THE EXECUTIVE GOVERNOR	8,048,188,000.98	8,048,188,000.98	9,900,800,000.00	-1,852,611,999.02	-	8,424,026,784.92
4	OFFICE OF THE CHIEF OF STAFF	1,162,009,413.95	1,163,050,000.00	225,050,000.00	938,000,000.00	1,040,586.05	454,390,720.93
5	PRINCIPAL PRIVATE SECRETARY - PPS	492,000,000.00	492,100,000.00	71,850,000.00	420,250,000.00	100,000.00	180,534,896.50
6	MEDIA AND COMMUNICATION UNIT	314,898,568.21	408,700,000.00	376,700,000.00	32,000,000.00	93,801,431.79	964,420,523.59
7	GOVERNMENT ENTERPRISES AND EMPOWERMENT PROGRAMME (GEEP)	269,900,366.71	569,050,000.00	354,050,000.00	215,000,000.00	299,149,633.29	600,000.00
8	DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS	8,045,141.26	149,300,000.00	137,650,000.00	11,650,000.00	141,254,858.74	31,940,000.00
9	INTER- COMMUNITY RELATIONS	4,978,963.20	78,870,000.00	35,200,000.00	43,670,000.00	73,891,036.80	-
10	NON GOVERNMENTAL ORGANISATIONS/PROTOCOL	1,126,419,120.00	1,126,419,120.00	433,400,000.00	693,019,120.00	-	765,367,916.26
11	ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	679,912,877.79	679,912,877.79	116,200,000.00	563,712,877.79	-	598,067,494.00
12	INTERGOVERNMENTAL RELATIONS OFFICE	112,082,433.75	190,350,000.00	129,150,000.00	61,200,000.00	78,267,566.25	85,842,298.36
13	OFFICE OF THE SURVEYOR GENERAL	5,800,427.50	33,700,000.00	44,700,000.00	-11,000,000.00	27,899,572.50	-
14	BUREAU FOR PUBLIC PROCUREMENT (BPP)	18,000,000.00	37,070,000.00	71,070,000.00	-34,000,000.00	19,070,000.00	10,754,950.00
15	ZAMFARA INVESTMENT PROMOTION AGENCY (ZIPA)	14,526,992.92	445,200,000.00	240,200,000.00	205,000,000.00	430,673,007.08	11,842,852.88
16	ECONOMIC AND FINANCE MATTERS	-	15,000,000.00	57,500,000.00	-42,500,000.00	15,000,000.00	-
17	SPECIAL DUTIES	-	83,450,000.00	145,450,000.00	-62,000,000.00	83,450,000.00	258,514,205.50
18	HUMANITARIAN AND RELIEF MATTERS	38,100,000.00	186,150,000.00	171,150,000.00	15,000,000.00	148,050,000.00	23,474,200.00
19	NATIONAL SOCIAL INVESTMENT PROGRAMME (N-SIP)	12,000,000.00	32,800,000.00	33,800,000.00	-1,000,000.00	20,800,000.00	-
20	ZAMFARA EMERGENCY MANAGEMENT AGENCY	10,845,892.26	49,450,000.00	81,650,000.00	-32,200,000.00	38,604,107.74	10,083,628.65
21	HOME-GROWN SCHOOL FEEDING PROGRAMME	11,251,641.00	16,282,000.00	10,882,000.00	5,400,000.00	5,030,359.00	500,153.75
22	ZAMFARA STATE CASH TRANSFER UNIT	-	-	46,350,000.00	-46,350,000.00	-	-
23	DOMESTIC AFFAIRS UNIT	501,247,500.00	977,500,000.00	196,600,000.00	780,900,000.00	476,252,500.00	289,243,820.00
24	INFRASTRUCTURE AND URBAN RENEWAL	30,851,194.72	56,700,000.00	154,200,000.00	-97,500,000.00	25,848,805.28	30,978,560.57



ZAMFARA STATE GOVERNMENT OF NIGERIA

25	PROJECTS IMPLEMENTATION UNIT	27,433,622.60	72,200,000.00	114,700,000.00	-42,500,000.00	44,766,377.40	16,817,798.09
26	MULTILATERAL & DONOR AGENCIES	4,000,000.00	129,950,000.00	0.00	129,950,000.00	125,950,000.00	
27	ZAMFARA STATE HOUSE OF ASSEMBLY	1,080,000,000.00	1,424,000,000.00	1,134,000,000.00	290,000,000.00	344,000,000.00	1,206,602,720.00
28	HOUSE OF ASSEMBLY SERVICE COMMISSION	18,000,000.00	173,900,000.00	52,600,000.00	121,300,000.00	155,900,000.00	18,000,900.00
29	MINISTRY OF INFORMATION AND CULTURE	439,584,506.96	650,350,000.00	578,700,000.00	71,650,000.00	210,765,493.04	413,728,458.65
30	HISTORY BUREAU	3,982,697.46	53,750,000.00	50,450,000.00	3,300,000.00	49,767,302.54	
31	COUNCIL FOR ARTS AND CULTURE	6,000,000.00	69,500,000.00	92,000,000.00	-22,500,000.00	63,500,000.00	4,772,033.62
32	ZAMFARA STATE RADIO AM	24,000,000.00	0.00	95,800,000.00	-95,800,000.00	(24,000,000.00)	70,793,970.00
33	ZAMFARA STATE TELEVISION SERVICES	-	-	100,900,000.00	-100,900,000.00	-	
	ZAMFARA STATE GOLD CITY FM RADIO	12,000,000.00	0.00	76,050,000.00	-76,050,000.00	(12,000,000.00)	21,027,538.05
	MEDIA CORPORATION	38,638,000.00	289,300,000.00	201,200,000.00	88,100,000.00	250,662,000.00	16,386,762.08
	CENSORSHIP BOARD	11,978,550.23	63,550,000.00	63,000,000.00	550,000.00	51,571,449.77	5,415,000.00
	PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER) AND GOVERNMENT PRINTING PRESS	12,000,000.00	0.00	61,600,000.00	-61,600,000.00	(12,000,000.00)	-
	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	2,114,673,050.00	13,106,013,210.47	16,621,700,000.00	-3,515,686,789.53	10,991,340,160.47	1,362,091,276.00
	SECURITY TRUST FUND OFFICE	-	-	1,303,300,000.00	-1,303,300,000.00	-	-
	COMMUNITY PROTECTION GUARDS (CPG)	61,999,304.25	249,600,000.00	629,600,000.00	-380,000,000.00	187,600,695.75	-
	PUBLIC SERVICE OFFICE	100,317,917.95	987,100,000.00	1,217,100,000.00	-230,000,000.00	886,782,082.05	221,332,100.00
	ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT	94,450,426.00	160,300,000.00	249,300,000.00	-89,000,000.00	65,849,574.00	-
	STATE AND LOCAL GOVERNMENT PENSION COMMISSION	12,000,000.00	50,550,000.00	94,850,000.00	-44,300,000.00	38,550,000.00	5,004,305.00
	OFFICE OF THE AUDITOR GENERAL (STATE)	51,684,250.00	122,850,000.00	128,700,000.00	-5,850,000.00	71,165,750.00	76,138,000.00
	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS	-	104,400,000.00	61,400,000.00	43,000,000.00	104,400,000.00	1,638,000.00
	CIVIL SERVICE COMMISSION	33,004,198.73	60,800,000.00	74,500,000.00	-13,700,000.00	27,795,801.27	30,611,811.52
	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	91,655,342.76	479,250,000.00	199,900,000.00	279,350,000.00	387,594,657.24	499,556,254.60
	LOCAL GOVERNMENT SERVICE COMMISSION	137,562,133.36	289,750,000.00	223,250,000.00	46,500,000.00	132,187,866.64	-
	CABINET AFFAIRS	9,301,402,081.96	9,301,402,081.96	2,091,000,000.00	7,210,402,081.96	-	8,069,985,612.14
	GENERAL SERVICES	2,681,927,534.08	3,922,500,000.00	1,023,500,000.00	2,899,000,000.00	1,240,572,465.92	921,520,103.25
	STATE EXECUTIVE COUNCIL SECRETARIAT	24,000,000.00	80,550,000.00	88,550,000.00	-8,000,000.00	56,550,000.00	1,000,000.00
	HISBAH COMMISSION	24,000,000.00	60,500,000.00	100,400,000.00	-39,900,000.00	36,500,000.00	20,553,018.75
	QUOTA SYSTEM AND RECRUITMENT	25,736,000.00	77,700,000.00	87,700,000.00	-10,000,000.00	51,964,000.00	43,044,687.52



ZAMFARA STATE GOVERNMENT OF NIGERIA

HUMAN CAPITAL DEVELOPMENT	55,104,000.00	77,700,000.00	82,100,000.00	-4,400,000.00	22,596,000.00	-
ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	493,770,621.85	935,300,000.00	694,100,000.00	241,200,000.00	441,529,378.15	263,258,696.60
ZAMFARA AGENCY FOR THE CONTROL OF AIDS (ZAMSACA)	4,799,673.00	74,130,000.00	110,130,000.00	-36,000,000.00	69,330,327.00	4,799,508.05
HAJJ COMMISSION	401,654,423.60	2,021,360,000.00	2,062,300,000.00	-40,940,000.00	1,619,705,576.40	1,498,245,812.55
DIRECTORATE OF POVERTY ALLEVIATION AGENCY	6,000,000.00	44,150,000.00	53,150,000.00	-9,000,000.00	38,150,000.00	-
ZAMFARA STATE BOARD FOR PERSONS WITH DISABILITY	10,000,000.00	490,450,000.00	0.00	490,450,000.00	480,450,000.00	-
SUBSTANCE ABUSE AND HUMAN TRAFFICKING AGENCY	21,720,573.19	34,000,000.00	59,000,000.00	-25,000,000.00	12,279,426.81	5,962,000.00
MINISTRY FOR RELIGIOUS AFFAIRS	852,045,505.99	852,045,505.99	283,150,000.00	568,895,505.99	-	43,153,659.00
ULAMA CONSULTATIVE COUNCIL	72,258,844.96	70,750,000.00	76,750,000.00	-6,000,000.00	(1,508,844.96)	-
ZAKKAT AND ENDOWMENT BOARD	893,600,000.00	1,358,929,000.00	1,270,250,000.00	88,679,000.00	465,329,000.00	686,620,761.68
DIRECTORATE OF RELIGIOUS MATTERS	104,400,000.00	124,000,000.00	28,200,000.00	95,800,000.00	19,600,000.00	24,365,500.00
	36,637,001,564.85	57,659,621,797.19	47,425,282,000.00	4,081,139,998.77	21,022,620,232.34	31,307,574,770.55



ZAMFARA STATE GOVERNMENT OF NIGERIA

ECONOMIC SECTOR							
34	MINISTRY OF AGRICULTURE	1,410,375,322.00	2,205,200,000.00	2,192,800,000.00	12,400,000.00	794,824,678.00	133,829,546.78
35	COLLEGE OF AGRICULTURE, ANIMAL SCIENCE AND TECHNOLOGY, BAKURA	8,400,000.00	49,000,000.00	104,000,000.00	-55,000,000.00	40,600,000.00	3,500,878.30
36	ZAMIFARA AGRICULTURAL DEVELOPMENT AGENCY (ZADA)	-	42,650,000.00	92,650,000.00	-50,000,000.00	42,650,000.00	3,249,400.00
37	ZAMIFARA STATE IFAD – CAPS	6,000,000.00	18,150,000.00	3,900,000.00	14,250,000.00	12,150,000.00	0.00
38	SECOND LIVESTOCK DEVELOPMENT PROJECT	2,000,000.00	19,950,000.00	5,850,000.00	14,100,000.00	17,950,000.00	0.00
39	RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	6,001,581.25	15,170,000.00	10,670,000.00	4,500,000.00	9,168,418.75	0.00
40	FARMER'S AGRICULTURAL SUPPLY COMPANY (FASCOM)	6,000,000.00	33,700,000.00	36,600,000.00	-2,900,000.00	27,700,000.00	505,000.00
41	MINISTRY OF FINANCE	3,739,565,375.96	5,639,100,000.00	3,657,380,000.00	1,981,720,000.00	1,899,534,624.04	7,358,242,443.04
42	BOARD OF SURVEY	11,616,059.00	15,550,000.00	16,050,000.00	-500,000.00	3,933,941.00	4,930,301.18
43	STORE CONTROL UNIT	6,597,927.80	15,500,000.00	14,500,000.00	1,000,000.00	8,902,072.20	4,999,062.80
44	DEBT MANAGEMENT OFFICE	52,509,373.00	85,973,000.00	72,973,000.00	13,000,000.00	33,463,627.00	42,834,143.23
45	OFFICE OF THE ACCOUNTANT GENERAL	246,376,982.50	506,900,000.00	5,396,900,000.00	-4,890,000,000.00	260,523,017.50	334,078,500.00
46	PROJECT FINANCE MANAGEMENT UNIT	11,990,007.46	13,600,000.00	13,600,000.00	0.00	1,609,992.54	
47	BOARD OF INTERNAL REVENUE	2,117,552,923.05	2,117,552,923.05	962,350,000.00	1,155,202,923.05	-	1,312,948,264.75
48	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	570,399,445.47	570,399,445.47	167,150,000.00	403,249,445.47	-	135,290,542.00
49	COMMODITY, MARKETING AND DISTRIBUTION COMPANY	-	543,100,000.00	1,043,100,000.00	-500,000,000.00	543,100,000.00	-
50	AMUSEMENT PARK	3,600,000.00	6,400,000.00	6,400,000.00	0.00	2,800,000.00	-
51	MARKETS DEVELOPMENT AND MANAGEMENT	6,005,455.95	20,650,000.00	0.00	20,650,000.00	14,644,544.05	-
52	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	12,000,000.00	86,300,000.00	75,750,000.00	10,550,000.00	74,300,000.00	-
53	HOTELS AND TOURISM MANAGEMENT BOARD	12,382,372.13	19,410,000.00	14,860,000.00	4,550,000.00	7,027,627.87	875,297.75
54	MINISTRY OF WORKS AND INFRASTRUCTURE	244,389,950.00	244,389,950.00	182,600,000.00	61,789,950.00	-	56,910,743.50
55	ZAMIFARA ELECTRIFICATION AGENCY (ZEA)	18,000,000.00	87,550,000.00	41,450,000.00	46,100,000.00	69,550,000.00	0.00
56	WORKS SCHOOL	-	7,975,000.00	7,975,000.00	0.00	7,975,000.00	0.00



ZAMFARA STATE GOVERNMENT OF NIGERIA

57	ZAMFARA ROADS AGENCY (ZARA)	-	57,300,000.00	57,300,000.00	0.00	57,300,000.00	0.00
58	ZAMFARA ROADS TRAFFIC AGENCY (ZAROTA)	12,000,000.00	161,400,000.00	180,400,000.00	-19,000,000.00	149,400,000.00	5,777,323.78
59	ZAMFARA STATE FIRE SERVICE	42,001,857.55	101,400,000.00	87,350,000.00	14,050,000.00	59,398,142.45	40,946,837.68
60	VEHICLE INSPECTION OFFICE (VIO)	600,112.00	23,295,000.00	20,895,000.00	2,400,000.00	22,694,888.00	0.00
61	ZAMAFARA STATE WATER CORPORATION	21,106,000.00	1,282,100,000.00	658,400,000.00	623,700,000.00	1,260,994,000.00	981,942,725.88
62	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	6,000,000.00	30,450,000.00	30,250,000.00	200,000.00	24,450,000.00	0.00
	DIRECTORATE OF RURAL WATER SUPPLY	-	26,200,000.00	40,700,000.00	-14,500,000.00	26,200,000.00	0.00
	MINISTRY OF BUDGET AND PLANNING	149,595,000.00	458,250,000.00	447,950,000.00	10,300,000.00	308,655,000.00	450,431,081.09
	SUSTAINABLE DEVELOPMENT GOALS	16,615,605.85	105,950,000.00	65,950,000.00	40,000,000.00	89,334,394.15	36,505,482.00
	STATE OPERATIONS COORDINATING UNIT (SOCU)	-	81,300,000.00	196,300,000.00	-115,000,000.00	81,300,000.00	0.00
	ZAMFARA ECONOMIC RESILIENCE INITIATIVE (ZERI)	6,480,966.47	82,100,000.00	82,100,000.00	0.00	75,619,033.53	0.00
	STATE BUREAU OF STATISTICS	9,710,000.00	81,750,000.00	92,950,000.00	-11,200,000.00	72,040,000.00	6,016,628.02
	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	85,356,466.24	85,356,466.24	49,786,000.00	35,570,466.24	-	21,404,500.00
	HOUSING CORPORATION	6,000,000.00	37,100,000.00	46,100,000.00	-9,000,000.00	31,100,000.00	1,843,909.02
	ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	16,388,600.50	227,100,000.00	249,800,000.00	-22,700,000.00	210,711,399.50	376,168,016.22
	TOTAL	8,863,617,384.18	15,205,221,784.76	16,425,739,000.00	(1,220,517,215.24)	6,341,604,400.58	11,313,230,627.02
	LAW AND JUSTICE SECTOR			-		-	
63	HIGH COURT OF JUSTICE	506,772,647.44	529,600,000.00	376,100,000.00	153,500,000.00	22,827,352.56	316,149,215.27
64	SHARIAH COURT OF APPEAL	659,452,145.00	659,452,145.00	438,600,000.00	220,852,145.00	-	234,119,103.11
65	JUDICIAL SERVICE COMMISSION	8,400,000.00	37,050,000.00	40,050,000.00	-3,000,000.00	28,650,000.00	6,462,984.75

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ZAMFARA STATE GOVERNMENT OF NIGERIA

66	MINISTRY OF JUSTICE	484,720,440.00	693,700,000.00	426,400,000.00	267,300,000.00	208,979,560.00	1,407,214,064.68
67	LAW REFORM COMMISSION	6,000,000.00	219,870,000.00	9,620,000.00	210,250,000.00	213,870,000.00	454,000.00
68	DIRECTORATE OF JUDICIAL SERVICES AND LEGAL MATTERS	24,170,055.15	58,600,000.00	24,300,000.00	34,300,000.00	34,429,944.85	23,800,000.00
	ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION	50,443,000.00	112,000,000.00	113,500,000.00	-1,500,000.00	61,557,000.00	30,374,018.81
	TOTAL	1,739,958,287.59	2,310,272,145.00	1,428,570,000.00	881,702,145.00	570,313,857.41	2,018,573,386.62
	<u>SOCIAL SECTOR</u>			-		-	
69	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	346,488,631.60	346,488,631.60	97,900,000.00	248,588,631.60	-	63,001,678.07
70	SPORTS COUNCIL	95,972,000.00	210,150,000.00	244,150,000.00	-34,000,000.00	114,178,000.00	86,887,000.00
71	DIRECTORATE FOR JOB CREATION AND SKILLS ACQUISITION	54,443,000.00	60,100,000.00	59,900,000.00	200,000.00	5,657,000.00	0.00
72	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	139,321,700.00	262,960,000.00	297,960,000.00	-35,000,000.00	123,638,300.00	190,251,500.00
73	MENTAL HOME	15,984,000.00	18,400,000.00	22,400,000.00	-4,000,000.00	2,416,000.00	9,895,056.00
74	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	1,220,919,173.50	1,950,950,000.00	3,769,950,000.00	-1,819,000,000.00	730,030,826.50	4,230,416,990.66
75	ARABIC AND ISLAMIC EDUCATION BOARD	70,945,355.00	101,240,000.00	108,240,000.00	-7,000,000.00	30,294,645.00	7,199,276.24
76	STATE UNIVERSAL BASIC EDUCATION BOARD	18,000,000.00	151,650,000.00	173,650,000.00	-22,000,000.00	133,650,000.00	0.00
77	QUALITY ASSURANCE AUTHORITY	47,004,900.00	103,950,000.00	111,850,000.00	-7,900,000.00	56,945,100.00	122,301,587.99
78	SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD	13,378,206.25	188,650,000.00	243,650,000.00	-55,000,000.00	175,271,793.75	11,593,359.75
79	LIBRARY BOARD	13,445,000.00	39,800,000.00	21,600,000.00	18,200,000.00	26,355,000.00	103,677,144.74
80	AGENCY FOR MASS EDUCATION BOARD	9,449.75	54,050,000.00	57,050,000.00	-3,000,000.00	54,040,550.25	9,368,823.00
81	AGENCY FOR NOMADIC EDUCATION	6,000,000.00	33,325,000.00	23,625,000.00	9,700,000.00	27,325,000.00	6,500,535.00
82	ABDU GUSAU POLYTECHNIC, TALATA MAFARA	60,000,000.00	473,150,000.00	542,150,000.00	-69,000,000.00	413,150,000.00	0.00



ZAMFARA STATE GOVERNMENT OF NIGERIA

83	ZAMFARA STATE UNIVERSITY, TALATA MAFARA	564,312,560.49	564,312,560.49	277,400,000.00	286,912,560.49	-	47,533,334.02
84	TEACHERS SERVICE BOARD	12,000,000.00	86,650,000.00	90,150,000.00	-3,500,000.00	74,650,000.00	6,006,045.75
85	SCHOLARSHIP BOARD	677,396,537.00	1,730,600,000.00	1,782,100,000.00	-51,500,000.00	1,053,203,463.00	307,185,729.00
86	COLLEGE OF EDUCATION, MARU	9,600,000.00	200,700,000.00	218,700,000.00	-18,000,000.00	191,100,000.00	800,070.95
87	ZAMFARA COLLEGE OF ARTS AND SCIENCE (ZACAS), GUSAU	44,120,496.50	210,000,000.00	215,900,000.00	-5,900,000.00	165,879,503.50	28,133,488.64
88	MINISTRY OF HEALTH	691,803,872.83	897,000,000.00	695,500,000.00	201,500,000.00	205,196,127.17	565,908,845.45
89	ZAMFARA CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY (ZAMCHEMA)	6,000,000.00	39,700,000.00	47,900,000.00	-8,200,000.00	33,700,000.00	481,244.38
90	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	76,490,007.00	100,800,000.00	21,100,000.00	79,700,000.00	24,309,993.00	26,281,380.00
91	HOSPITAL SERVICES MANAGEMENT BOARD	65,524,224.25	263,400,000.00	129,400,000.00	134,000,000.00	197,875,775.75	132,287,258.34
92	KING FAHAD WOMEN & CHILDREN HOSPITAL	85,196,698.00	95,400,000.00	46,850,000.00	48,550,000.00	10,203,302.00	18,000,000.00
93	YARIMAN BAKURA SPECIALIST HOSPITAL	217,231,407.49	309,000,000.00	337,950,000.00	-28,950,000.00	91,768,592.51	353,428,657.59
94	VVF HOSPITAL (FARIDA)	5,494,684.55	26,450,000.00	24,950,000.00	1,500,000.00	20,955,315.45	6,503,000.00
95	GENERAL HOSPITAL GUSAU	17,000,000.00	45,050,000.00	45,850,000.00	-800,000.00	28,050,000.00	11,567,066.75
96	GENERAL HOSPITAL TALATA MAFARA	6,000,000.00	21,950,000.00	17,350,000.00	4,600,000.00	15,950,000.00	4,500,228.50
97	GENERAL HOSPITAL GUMMI	6,000,000.00	18,950,000.00	17,350,000.00	1,600,000.00	12,950,000.00	6,000,150.00
98	GENERAL HOSPITAL KINAMODA	6,000,000.00	17,350,000.00	17,350,000.00	0.00	11,350,000.00	6,000,062.90
99	GENERAL HOSPITAL ANKA	2,400,000.00	18,350,000.00	17,350,000.00	1,000,000.00	15,950,000.00	5,517,500.80



ZAMFARA STATE GOVERNMENT OF NIGERIA

100	GENERAL HOSPITAL TSAFE	2,400,000.00	18,350,000.00	17,350,000.00	1,000,000.00	15,950,000.00	2,596,607.00
101	GENERAL HOSPITAL BAKURA	2,400,000.00	17,350,000.00	17,350,000.00	0.00	14,950,000.00	1,600,086.00
102	GENERAL HOSPITAL BUKKUYUM	2,400,000.00	17,350,000.00	17,350,000.00	0.00	14,950,000.00	2,120,268.80
103	GENERAL HOSPITAL MARADUN	2,400,000.00	17,350,000.00	17,350,000.00	0.00	14,950,000.00	2,203,273.63
104	GENERAL HOSPITAL SHINKAFI	2,400,000.00	17,350,000.00	17,350,000.00	0.00	14,950,000.00	2,200,158.00
105	GENERAL HOSPITAL DANSAUDAU	2,400,000.00	17,350,000.00	17,350,000.00	0.00	14,950,000.00	2,200,150.00
106	GENERAL HOSPITAL ZURMI	2,400,000.00	17,350,000.00	17,350,000.00	0.00	14,950,000.00	2,202,876.70
107	GENERAL HOSPITAL BUNGUDU	2,400,000.00	17,350,000.00	17,350,000.00	0.00	14,950,000.00	2,200,100.00
108	GENERAL HOSPITAL MADA	2,400,000.00	17,350,000.00	17,350,000.00	0.00	14,950,000.00	2,200,203.75
109	GENERAL HOSPITAL BIMAGAJI	2,400,000.00	17,850,000.00	17,350,000.00	500,000.00	15,450,000.00	2,200,153.75
110	GENERAL HOSPITAL KAGARA	2,400,000.00	17,850,000.00	17,350,000.00	500,000.00	15,450,000.00	2,207,470.75
111	GENERAL HOSPITAL MARU	2,400,000.00	17,350,000.00	17,350,000.00	0.00	14,950,000.00	2,400,864.50
112	GENERAL HOSPITAL MAGAMI	2,400,000.00	17,350,000.00	17,350,000.00	0.00	14,950,000.00	2,600,439.50
113	GENERAL HOSPITAL MORIKI	2,400,000.00	17,350,000.00	17,350,000.00	0.00	14,950,000.00	2,000,200.00
114	GENERAL HOSPITAL KIDAJI	2,400,000.00	17,350,000.00	17,350,000.00	0.00	14,950,000.00	2,401,097.58
115	GENERAL HOSPITAL NASAWARA BURKULLU	2,400,000.00	11,550,000.00	0.00	11,550,000.00	9,150,000.00	0.00
116	COLLEGE OF NURSING SCIENCES, GUSAU	9,600,000.00	194,400,000.00	305,800,000.00	-111,400,000.00	184,800,000.00	0.00
117	COLLEGE OF NURSING SCIENCES, ZURMI	6,000,000.00	43,150,000.00	66,150,000.00	-23,000,000.00	37,150,000.00	0.00
118	COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, TSAFE	8,400,000.00	213,600,000.00	177,600,000.00	36,000,000.00	205,200,000.00	109,848,309.39
119	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY	212,000,000.00	256,700,000.00	178,700,000.00	78,000,000.00	44,700,000.00	4,062,905.75
120	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	129,608,236.00	116,400,000.00	192,400,000.00	-76,000,000.00	(13,208,236.00)	342,947,921.34
121	FORESTRY III PROJECT	-	-	16,200,000.00	-16,200,000.00	-	-
122	FOREST MANAGEMENT AGENCY	6,892.51	49,850,000.00	55,850,000.00	-6,000,000.00	49,843,107.49	-
123	ZAMFARA ENVIRONMENTAL PROTECTION & ENFORCEMENT AGENCY (ZEPEA)	55,614,773.88	730,150,000.00	495,150,000.00	235,000,000.00	674,535,226.12	285,634,825.12
124	SOLID MINERALS DEVELOPMENT AGENCY	6,000,000.00	73,950,000.00	44,450,000.00	29,500,000.00	67,950,000.00	-
125	MIREMCO	-	-	0.00	0.00	-	-
126	MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	-	163,800,000.00	123,800,000.00	40,000,000.00	163,800,000.00	-
	SUB - TOTAL	5,060,111,806.60	10,756,326,192.09	11,693,575,000.00	(937,248,807.91)	5,696,214,385.49	7,143,054,926.08



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025										
SUPPL. NOTE 5 PUBLIC DEBT CHARGES FOR THE PERIOD (DEBT SWAP)										
NOTE	DOMESTIC DEBT CHARGES									
	BAL. B/F 2025	ADDITIONAL LOAN 2025	LOAN REPAYMENT (PRINCIPAL)	LOAN REPAYMENT (INTEREST)	TOTAL REPAYMENT	ACTUAL 2024	OUTSTANDING LOAN C/F 2025			
	Restructuring of Comm Bank Loan	15,123,541,910.62	-	678,953,518.87	1,993,551,563.97	2,672,505,082.84	14,381,672,983.66			
	Note Issuance (Series1&2)	15,527,145,495.22		2,087,216,111.09	2,955,461,231.38	5,042,677,342.47	13,439,929,384.13			
17	Family Homes fund LTD	4,126,547,476.46	0.00	619,079,061.73	384,739,593.20	1,003,818,654.93	3,507,468,414.73			
	UBA COVID-19	1,550,542,467.76	0.00	237,816,397.74	129,861,023.84	367,677,421.58	1,312,726,070.02			
	10.020BN (Salary Bailout)	8,375,601,673.30	-	-	-	-	8,375,601,673.30			
	Contractual Liabilities	10,695,158,213.82	-	-	-	-	10,695,158,213.82			
	Gratuity	3,645,846,614.70	1,684,027,977.90	-	-	6,351,637,540.24	5,329,874,592.60			
	Sub - Total	59,044,383,851.88	-	3,623,065,089.43	5,463,613,412.39	9,086,678,501.82	57,042,431,332.26			
FOREIGN LOAN DEDUCTIONS										
	BAL. B/F 2025	ADDITIONAL LOAN/SUBTRACTION 2025	LOAN REPAYMENT (PRINCIPAL)	LOAN REPAYMENT (INTEREST)	TOTAL REPAYMENT		2025			
	Loan Title		-	-	-	-	-			
	ZSG Community Based Agric & Rural Dev. Project - IFAD (33%) FRF (EUR)	3,157,697,962.20	50,234,460.48	193,022,438.31	24,113,714.13	217,136,152.44	2,914,441,063.41			
	ZSG Community Based Poverty Reduction ADF (33%) FRF (EUR)	5,581,770,620.39	-	229,829,773.33	49,698,597.31	279,528,370.64	5,648,569,754.78			
	ZSG Health Service Rehabilitation Project ADF (33%) FRF (EUR)	282,259,434.21	256,118,058.09	1,401,850.35	193,359.52	1,595,209.87	24,739,525.77			
	ZSG Health Service Rehabilitation Project ADF (33%) CHf	385,199,161.20	83,818,194.52	16,050,604.95	2,213,701.69	18,264,306.64	285,330,361.73			
	ZSG Health Service Rehabilitation Project ADF (33%) DEM (EUR)	24,720,937.98	-	21,843,716.96	3,012,778.71	24,856,495.67	385,487,817.17			
	ZSG Health Service Rehabilitation Project ADF (33%) EUR	2,581,849,170.53	849,026,776.68	92,924,973.16	12,816,616.99	105,741,590.15	1,639,897,420.69			



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZSG Health Service Rehabilitation Project ADF (33%) USD	1,638,669,189.95	-	781,861,038.82	137,410,741.72	18,977,094.88	156,387,836.60	2,283,119,487.05
ZSG Second HIV/AIDS Program Dev. Project.	5,919,268,404.06		102,318,462.25	135,306,423.04	44,626,501.05	179,932,924.09	5,681,643,518.77
Zamfara State- Agro- Climatic Resilience in Semi-Arid Landscapes (ACReSAL) Project	-	-	17,847,925,234.11	-	49,653,809.39		17,847,925,234.11
Zamfara State Community And Social Dev. Project	5,661,242,035.52		97,798,096.72	131,534,347.26	42,658,604.79	174,192,952.05	5,431,909,591.54
ZSG Health System Dev. Project (Addtn Financing)	2,917,181,442.19		49,102,181.55	70,350,400.21	22,670,347.16	93,020,747.37	2,797,728,860.43
Zamfara State Health Systems Development - IDA	2,068,897,095.39		20,161,554.57	370,874,280.78	28,009,375.11	398,883,655.89	1,677,861,260.04
Zamfara State Nigeria For Women Program Scale up project	4,605,952,800.00		300,181,500.00	-	62,047,514.48	62,047,514.48	4,305,771,300.00
Zamfara State Third National Fadama Dev. Proj.	8,257,487,703.15		141,539,383.81	196,026,846.02	63,216,458.51	259,243,304.53	7,919,921,473.32
Zamfara State Youth Employment and Social support operation prj - IDA	818,836,048.22		818,836,048.22	-	153,562,455.00	153,562,455.00	-
Zamfara State HIV/AIDS Programme IDA	1,485,497,439.35		21,552,673.09	131,943,832.80	11,140,278.37	143,084,111.17	1,332,000,933.46
Sub - Total	45,386,529,444.34	-	16,518,338,386.82	1,728,520,228.89	588,611,207.09	2,267,477,626.59	60,176,347,602.27

TOTAL PUBLIC DEBTS CHARGES (DOMESTIC AND FOREIGN)							
TOTAL PUBLIC DEBT CHARGES	104,430,913,296.22	-	16,518,338,386.82	5,351,585,318.32	6,052,224,619.48	11,354,156,128.41	117,218,778,934.53



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPLEMENTARY NOTE 6.1 CAPITAL EXPENDITURE SUMMARY BY SECTORS

ADMINISTRATIVE SECTOR								
S/N	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2025 N	INITIAL BUDGET 2025 N	SUPPLEMENTARY N	FINAL BUDGET 2025 N	VARIANCE N	ACTUAL EXPENDITURE 2024 N
1	11100100100	GOVERNMENT HOUSE	4,346,631,615.60	1,280,000,000.00	4,050,000,000.00	5,330,000,000.00	983,368,384.40	2,545,365,735.00
2	11100100700	ZAMFARA GEOGRAPHIC INFORMATION	19,379,750.00	1,400,000,000.00	700,000,000.00	2,100,000,000.00	2,080,620,250.00	334,246,430.00
3	11100100900	BUREAU FOR PUBLIC PROCUREMENT		-		-	-	-
4	11100101000	MEDIA AND COMMUNICATION UNIT		85,000,000.00	(85,000,000.00)	-	-	25,500,000.00
5	011101000100	BUREAU FOR PUBLIC PROCUREMENT (BPP)		450,000,000.00	(450,000,000.00)	-	-	-
6	011101200100	ZAMFARA INVESTMENT		84,000,000.00	-	84,000,000.00	84,000,000.00	-
7	011200300100	ZAMFARA STATE HOUSE OF	86,423,127.73	2,300,000,000.00	(1,500,000,000.00)	800,000,000.00	713,576,872.27	1,170,684,103.26
8	012300100100	MINISTRY OF INFORMATION	786,084,475.64	2,782,000,000.00	580,000,000.00	3,362,000,000.00	2,575,915,524.36	-
9	012300200100	COUNCIL FOR ARTS AND		250,000,000.00	(100,000,000.00)	150,000,000.00	150,000,000.00	-
10	012301300100	PRINTING AND PUBLISHING		74,000,000.00	466,000,000.00	540,000,000.00	540,000,000.00	-
11	012400100100	MINISTRY OF INTERNAL	1,046,688,864.70	29,912,000,000.00	(9,590,000,000.00)	20,322,000,000.00	19,275,311,135.30	30,000,000.00
12	012500100100	PUBLIC SERVICE OFFICE		440,000,000.00	(200,000,000.00)	240,000,000.00	240,000,000.00	-
13	014700100100	CIVIL SERVICE COMMISSION		100,000,000.00	-	100,000,000.00	100,000,000.00	4,460,458.05
14	014800100100	ZAMFARA STATE INDEPENDENT		155,000,000.00	-	155,000,000.00	155,000,000.00	-
15	014900100100	LOCAL GOVERNMENT SERVICE		60,000,000.00	(5,000,000.00)	55,000,000.00	55,000,000.00	142,913,159.73
16	016100100200	GENERAL SERVICES	14,458,510,459.22	18,635,000,000.00	(1,200,000,000.00)	17,435,000,000.00	2,976,489,540.78	1,369,982,747.39
17	016100400100	HISBAH COMMISSION		60,000,000.00	-	60,000,000.00	60,000,000.00	-
18	016101400100	ZAMFARA INFORMATION	3,086,393,781.92	1,340,000,000.00	4,260,000,000.00	5,600,000,000.00	2,513,606,218.08	258,352,284.50
19	016800100100	MINISTRY FOR RELIGIOUS	413,893,833.79	2,550,000,000.00	(647,078,000.00)	1,902,922,000.00	1,489,028,166.21	39,720,000.00
20	016800700100	ZAKKAT AND ENDOWMENT	172,758,628.17	710,000,000.00	(400,000,000.00)	310,000,000.00	310,000,000.00	-
		TOTAL	24,416,764,536.77	62,667,000,000.00	(4,121,078,000.00)	58,545,922,000.00	34,301,916,091.40	5,921,224,917.93



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPLEMENTARY NOTE 6.2

ECONOMIC SECTOR								
S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025 ₦	SUPPLEMENTARY	FINAL BUDJET 2025 ₦	VARIANCE	ACTUAL EXPENDITURE 2024 ₦
					₦	₦		₦
1	21500100100	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	9,157,765,521.59	29,600,000,000.00	(13,085,000,000.00)	16,515,000,000.00	7,357,234,478.41	177,305,969.00
2	021510201100	RURAL ACCESS AND AGRICULTURAL MARKETING	-	400,000,000.00	(200,000,000.00)	200,000,000.00	200,000,000.00	-
3	022000100100	MINISTRY OF FINANCE	13,905,809,223.90	4,050,000,000.00	12,000,000,000.00	16,050,000,000.00	2,144,190,776.10	14,357,714,172.80
4	022000800100	BOARD OF INTERNAL REVENUE	560,767,685.53	1,000,000,000.00	70,000,000.00	1,070,000,000.00	509,232,314.47	-
5	022200100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	11,490,378,483.20	13,647,000,000.00	(889,000,000.00)	12,758,000,000.00	1,267,621,516.80	1,681,928,125.69
6	022201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	-	43,000,000.00	-	43,000,000.00	43,000,000.00	-
7	023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	100,149,937,932.88	103,499,575,000.00	5,871,503,000.00	109,371,078,000.00	9,221,140,067.12	63,742,477,058.27
8	023400700100	ZAMFARA STATE FIRE SERVICE	-	910,000,000.00	1,740,000,000.00	2,650,000,000.00	2,650,000,000.00	-
9	023410200100	ZAMAFARA STATE WATER CORPORATION	44,160,000.00	730,000,000.00	300,000,000.00	1,030,000,000.00	985,840,000.00	87,370,470.00
10	023410300100	RURAL WATER SUPPLY AND SANITATION AGENCY	-	440,000,000.00	200,000,000.00	640,000,000.00	640,000,000.00	242,700,000.00
11	023410400100	DIRECTORATE OF RURAL WATER SUPPLY	105,766,596.36	660,000,000.00	200,000,000.00	860,000,000.00	754,233,403.64	-
12	023800100100	MINISTRY OF BUDGET AND PLANNING	52,520,438,089.99	55,520,000,000.00	(21,742,133,328.96)	35,777,866,671.04	(16,742,571,418.95)	1,042,613,337.00
13	025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	4,031,340,424.22	4,150,000,000.00	4,910,000,000.00	9,060,000,000.00	5,028,659,575.78	629,158,873.18
14	025305600100	ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	15,756,058.00	25,000,000.00	40,000,000.00	65,000,000.00	49,243,942.00	-
		TOTAL	191,982,120,015.67	214,674,575,000.00	(10,584,630,328.96)	206,089,944,671.04	14,107,824,655.37	81,961,268,005.94



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPLEMENTARY NOTE 6.3

LAW AND JUSTICE SECTOR

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025 ₦	SUPPLEMENTARY	FINAL BUDGET 2025	VARIANCE	ACTUAL EXPENDITURE 2024
					₦	₦	₦	₦
1	31800400100	HIGH COURT OF JUSTICE	-	1,445,000,000.00	(500,000,000.00)	945,000,000.00	945,000,000.00	-
2	31800600100	SHARIA COURT OF APPEAL	18,250,000.00	1,715,000,000.00	(465,000,000.00)	1,250,000,000.00	1,231,750,000.00	11,575,000.00
3	31801100100	JUDICIARY SERVICE COMMISSION	-	-	50,000,000.00	50,000,000.00	50,000,000.00	-
4	32600100100	MINISTRY OF JUSTICE	-	-	830,000,000.00	830,000,000.00	830,000,000.00	-
5	032600900100	ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION		40,000,000.00	-	40,000,000.00	40,000,000.00	-
	TOTAL		18,250,000.00	3,200,000,000.00	(85,000,000.00)	3,115,000,000.00	3,096,750,000.00	11,575,000.00



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPLEMENTARY NOTE 6.2

ECONOMIC SECTOR								
S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025 ₦	SUPPLEMENTARY	FINAL BUDGET 2025	VARIANCE	ACTUAL EXPENDITURE 2024
				₦	₦	₦		₦
1	21500100100	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	9,157,765,521.59	29,600,000,000.00	(13,085,000,000.00)	16,515,000,000.00	7,357,234,478.41	177,305,969.00
2	021510201100	RURAL ACCESS AND AGRICULTURAL MARKETING	-	400,000,000.00	(200,000,000.00)	200,000,000.00	200,000,000.00	-
3	022000100100	MINISTRY OF FINANCE	13,905,809,223.90	4,050,000,000.00	12,000,000,000.00	16,050,000,000.00	2,144,190,776.10	14,357,714,172.80
4	022000800100	BOARD OF INTERNAL REVENUE	560,767,685.53	1,000,000,000.00	70,000,000.00	1,070,000,000.00	509,232,314.47	-
5	022200100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	11,490,378,483.20	13,647,000,000.00	(889,000,000.00)	12,758,000,000.00	1,267,621,516.80	1,681,928,125.69
6	022201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	-	43,000,000.00	-	43,000,000.00	43,000,000.00	-
7	023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	100,149,937,932.88	103,499,575,000.00	5,871,503,000.00	109,371,078,000.00	9,221,140,067.12	63,742,477,058.27
8	023400700100	ZAMFARA STATE FIRE SERVICE	-	910,000,000.00	1,740,000,000.00	2,650,000,000.00	2,650,000,000.00	-
9	023410200100	ZAMAFARA STATE WATER CORPORATION	44,160,000.00	730,000,000.00	300,000,000.00	1,030,000,000.00	985,840,000.00	87,370,470.00
10	023410300100	RURAL WATER SUPPLY AND SANITATION AGENCY	-	440,000,000.00	200,000,000.00	640,000,000.00	640,000,000.00	242,700,000.00
11	023410400100	DIRECTORATE OF RURAL WATER SUPPLY	105,766,596.36	660,000,000.00	200,000,000.00	860,000,000.00	754,233,403.64	-
12	023800100100	MINISTRY OF BUDGET AND PLANNING	14,520,438,089.99	55,520,000,000.00	(21,742,133,328.96)	35,777,866,671.04	21,257,428,581.05	1,042,613,337.00
13	025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	4,031,340,424.22	4,150,000,000.00	4,910,000,000.00	9,060,000,000.00	5,028,659,575.78	629,158,873.18
14	025305600100	ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	15,756,058.00	25,000,000.00	40,000,000.00	65,000,000.00	49,243,942.00	-
		TOTAL	153,982,120,015.67	214,674,575,000.00	(10,584,630,328.96)	206,089,944,671.04	52,107,824,655.37	81,961,268,005.94



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025

SUPPLEMENTARY NOTE DETAIL OF CAPITAL EXPENDITURE BY MDA's

Administrative Code	Item Description	FINAL BUDGET 2025	ACTUAL COST 2025	DIFFERENCE
	Consolidated Performance	334,744,866,671.04	210,620,431,109.84	14,800,735,888.58
	Administrative Sector	41,915,922,000.00	24,416,764,536.77	6,363,481,031.03
01100100100	Government House	5,330,000,000.00	4,346,631,615.60	983,368,384.40
23010128	Provision of Security Gadgets in Government House	350,000,000.00	53,473,000.00	296,527,000.00
23050135	aq	542,142,878.50	542,142,878.50	-
23020130	Construction of automated solar powered and Bore Hole in Government House	30,000,000.00	-	30,000,000.00
23010119	Purchase of KVA Generating set to Government house.	100,000,000.00	-	100,000,000.00
23020101	Construction of addition Structure at Government House Offices	1,958,060,900.54	1,958,060,900.54	-
23010112	Purchase of Office Furniture to Government House offices	1,641,939,099.46	1,235,713,901.33	406,225,198.13
23020101	Construction of Surveyor General Office	100,000,000.00	-	100,000,000.00
23010187	Purchase of 2 Nos Drones Aircraft Unmanned aerial vehicle (UAVS) Technology for Mapping	50,000,000.00	-	50,000,000.00
23020101	Establishment of Continuous reference station offices (CORS) to Enhance Security at each zone	557,857,121.50	557,240,935.23	616,186.27
01100101000	MEDIA AND COMMUNICATION UNIT	-	-	-
23010106	Purchase of vehicles.	-	-	-
011003000100	ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	700,000,000.00	19,379,750.00	680,620,250.00
23010101	Payment of Compensation for acquiring of land and physical structures.	400,000,000.00	19,379,750.00	380,620,250.00
23010133	Purchase of land surveying equipment at Gusau	200,000,000.00	-	200,000,000.00
23020101	Construction of Strong Room	-	-	-
23030121	Renovation & Landscaping of Zamfara Geographical Information System Agency Headquarter	-	-	-
23050101	Conduct of Property Tax Record Survey	50,000,000.00	-	50,000,000.00
23050102	Digitalization of Landed Property Registration Process	-	-	-
23050101	Systematic Property Registration Program to 14 LGAs	50,000,000.00	-	50,000,000.00
23050101	Research and Development	-	-	-
23020118	Construction/Provision of Infrastructure	-	-	-
011012000100	ZAMFARA INVESTMENT PROMOTION AGENCY	84,000,000.00	-	84,000,000.00
23010113	Purchase of 6 No HP of Computers, 15 Laptops and 1 No HP Elitebook 840	12,000,000.00	-	12,000,000.00
23010114	Purchase of Printers HP Color Laserjet 283 and 1 No	4,000,000.00	-	4,000,000.00
23010115	Purchase of 2 Nos of Photocopying Machine	7,000,000.00	-	7,000,000.00
23010117	Purchase of 1 no of Shredding Machine	2,000,000.00	-	2,000,000.00
23010118	Purchase of 2 nos of Scanning Machine	2,000,000.00	-	2,000,000.00
23010162	Purchase of Solar	7,000,000.00	-	7,000,000.00
23030121	Renovation of Office Building Allocated to Zamfara Investment Promotion Agency at 58 Housing Unit	-	-	-
23010183	Purchase of Electrical Equipment for Investment Promotion Agency	50,000,000.00	-	50,000,000.00
011003000100	ZAMFARA STATE HOUSE OF ASSEMBLY	800,000,000.00	86,423,127.73	713,576,872.27
23050102	Digitalization of ShOA Council Chamber	200,000,000.00	86,423,127.73	113,576,872.27
23020101	Construction of Assembly Service Commission Complex	300,000,000.00	-	300,000,000.00
23020102	Construction of Legislative and Staff Quarters	300,000,000.00	-	300,000,000.00
012300100100	MINISTRY OF INFORMATION AND CULTURE	3,307,000,000.00	786,084,475.64	2,520,915,524.36
23010104	Provision of 63 nos of Motorcycles (Boxer) for Media Cooperation 25, Zamfara Radio 8, ZTV 10, Legacy 4, Censorship 15 and Gold City FM 6.	100,000,000.00	-	100,000,000.00
23010112	Purchase of Furniture for Media cooperation and ZTV	150,000,000.00	-	150,000,000.00
23010144	Procurement of Modern ZTV, FM Radio Digital Transmitters	350,000,000.00	249,000,000.00	101,000,000.00
23010166	Procurement of Additional AMI studio Equipment and state Television Equipment	50,000,000.00	-	50,000,000.00
23020101	Construction of Admin block of AM unit at ZTV, Censorship, Gold City FM and Legacy	250,000,000.00	-	250,000,000.00
23020101	Construction of Office Building for Media Cooperation	300,000,000.00	300,000,000.00	-
23020101	Provision of staff waiting room for FM and ZTV	-	-	-
23010166	Purchase of studio/ICT equipments center for media cooperation office	150,000,000.00	-	150,000,000.00



ZAMFARA STATE GOVERNMENT OF NIGERIA

23010172	Purchase of Digital Video Camera/Still Camera TV Set for Editing of Video Clip Tablet for the Information officers	100,000,000.00	-	100,000,000.00
23010114	Purchase of Printer for Gold City FM	-	-	-
23010115	Purchase of 2 nos Photocopying Machine for Gold City FM and History Bureau	-	-	-
23010125	Purchase of Historical Books and Arabic Manuscript	50,000,000.00	-	50,000,000.00
23020101	Construction of modern studio at Ministry of Information and Culture Headquarters Daza	150,000,000.00	-	150,000,000.00
23010104	Purchase of Motorcycles for media cooperation office and Zamfara Radio	-	-	-
23010172	Purchase of 80 numbers of HDML Camera and Drones for Media Houses	50,000,000.00	-	50,000,000.00
23010106	Provision of additional OB Van for Zamfara Radio and Gold City FM	150,000,000.00	-	150,000,000.00
23010183	Provision of ATU Earthing and Tension of Radio Mast	30,000,000.00	-	30,000,000.00
23010183	Provision of AVR & Ups for the State AM Station	70,000,000.00	-	70,000,000.00
23010162	Provision of Solar power supply for Media Houses	100,000,000.00	-	100,000,000.00
23020101	Construction of dilapidated wall fence	100,000,000.00	-	100,000,000.00
23020101	Construction of befitting office Accommodation for the Ministry of Information & Culture at Headquarter Daza	800,000,000.00	237,084,475.64	562,915,524.36
23010183	Purchase of 4 projectors, 12 nos of 50Inches TV Sets and other Electrical appliances at ZTV	7,000,000.00	-	7,000,000.00
23010106	Purchase of 2 Nos of Public Address VAN for Min of Information	50,000,000.00	-	50,000,000.00
23020101	Construction of History Bureau office	100,000,000.00	-	100,000,000.00
23030121	Renovation and Equippping of Legacy	200,000,000.00	-	200,000,000.00
012300200100	COUNCIL FOR ARTS AND CULTURE	150,000,000.00	-	150,000,000.00
23020101	Construction of Artistes Camp Gusau	50,000,000.00	-	50,000,000.00
23020118	Construction of Mini Cultural Centre at Tsafe and Kaura Namoda	100,000,000.00	-	100,000,000.00
11100123001600	PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER) AND GOVERNMENT PRINTING PRESS	74,000,000.00	-	74,000,000.00
23010114	Purchase and Installation of Printing Machines & Accessories	50,000,000.00	-	50,000,000.00
23010114	Purchase of Printer for Printing of Identity Cards	24,000,000.00	-	24,000,000.00
012400100100	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	3,410,000,000.00	1,046,688,864.70	2,363,311,135.30
23010128	Security Trust Funds: Provision of Security Equipment for Civilian ITF	3,380,000,000.00	1,046,688,864.70	2,333,311,135.30
23010128	Provision of security facilities and amenities to Border villages	30,000,000.00	-	30,000,000.00
012500100100	PUBLIC SERVICE OFFICE	240,000,000.00	-	240,000,000.00
23010182	Procurement of 1Nos of 100Kva Generator set (HoS and civil service recreation centre)	40,000,000.00	-	40,000,000.00
23020101	Establishment of Civil Service Recreation Center	100,000,000.00	-	100,000,000.00
23030121	Renovation of Office of the Head of Service	50,000,000.00	-	50,000,000.00
23010125	Provision of E-Library and Books	50,000,000.00	-	50,000,000.00
014700100100	CIVIL SERVICE COMMISSION	100,000,000.00	-	100,000,000.00
23030121	Rehabilitation of Civil Service Commission	50,000,000.00	-	50,000,000.00
23050102	Automation of Civil Service Commission Record	50,000,000.00	-	50,000,000.00
014800100100	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	155,000,000.00	-	155,000,000.00
23010172	Purchase of Enlightenment Equipment	50,000,000.00	-	50,000,000.00
23010104	Purchase of Motorcycles (Boxer) for Election Purpose	100,000,000.00	-	100,000,000.00
23010142	Purchase of Law books to ZASIEC	5,000,000.00	-	5,000,000.00
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	60,000,000.00	-	60,000,000.00
23010114	Purchase of Office Equipment (DI Machine)	25,000,000.00	-	25,000,000.00
23010162	Provision of Solar energy	10,000,000.00	-	10,000,000.00
23030121	General Renovation of Office	25,000,000.00	-	25,000,000.00
016100100200	GENERAL SERVICES	18,635,000,000.00	14,458,510,459.22	4,176,489,540.78
23020101	ZEMA:Construction of Office Accommodation /Warehouse for Humanitarian Respond	750,000,000.00	-	750,000,000.00
23020101	Construction of Rapid Response Centre (RRC) at Gummi, Gusau, Kaura Namoda and Talata Mafara	300,000,000.00	-	300,000,000.00
23050101	ZEMA:Conduct of Household Economic Analysis Survey (HEA)	300,000,000.00	300,000,000.00	-
23010175	HUMANITARIAN:Procurement of relief Materials for mitigation of disaster victims	4,000,000,000.00	4,000,000,000.00	-
23010175	ZEMA:Humanitarian Response(Shelter,Cash Transfer, and Early Warning System)	50,000,000.00	50,000,000.00	-
23010175	ZEMA:Establishment of Early Warning and Early Response System	10,000,000.00	10,000,000.00	-
23010175	ZEMA:Aquisition of Automated for system for Cash Transfer to Old Age Beneficiaries	200,000,000.00	200,000,000.00	-
23010175	ZEMA:Provide in kind assistance (food basket, hughie kids, shelter materials and emergency medical supply) to meet immediate needs of poor and vulnerable	200,000,000.00	200,000,000.00	-



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23010175	ZEMA:Purchase of Relief Material for Disaster Victims		2,000,000,000.00	-	-
23010105	Provision of 10Nos Official motor vehicles to Government House		-	-	-
23010112	Purchase of Funitures/ Equipment for Drugs, Nacotic and Human Trafficking		4,000,000,000.00	2,205,476,433.61	1,794,523,566.39
23010112	Purchase of Funitures to new extention in Government House		250,000,000.00	200,000,000.00	50,000,000.00
23010112	Purchase of furnitures for Government Lodges Kaduna		100,000,000.00	-	100,000,000.00
23010112	Supply of Funitures to MDAs		1,000,000,000.00	1,000,000,000.00	-
23010119	Provision of 2Nos 200Kva Generating set for State Secretariat.		100,000,000.00	39,885,000.00	60,115,000.00
23020101	Construction of 1no. upstairs block pilgrim waiting room		200,000,000.00	200,000,000.00	-
23030121	General renovation of mobile police quarters, quarter guard and other security outpost Building		300,000,000.00	300,000,000.00	-
23030121	Renovation of JB Secretariat		400,000,000.00	124,620,825.61	275,379,174.39
23050101	ZAMSACA: Procurement of Drug for HIV/AIDS victim		25,000,000.00	-	25,000,000.00
23010175	Emergency Intervention Funds		2,000,000,000.00	2,000,000,000.00	-
23030121	Autnomation and Upgrade of State Executive Council Secretariat Library		200,000,000.00	98,000,000.00	102,000,000.00
23050101	Human Capital development activities		-	-	-
23020145	HCD:Conduct of Survey to identified medical outreach requirement for the eged and vulnerable groups across 14 LGAs		50,000,000.00	-	50,000,000.00
23020101	Provision of Drugs Addiction Centre at Yariman Bakura Specialist Hospital Gusau		100,000,000.00	-	100,000,000.00
23020141	HCD: Purchase of entrepreneurship tools as a Start-up Grants to beneficiaries of vocational project		100,000,000.00	-	100,000,000.00
23020141	HCD-Specialized capacity building for community peace building for women & youth on aquaculture and fish farming in 14 LGAs		150,000,000.00	150,000,000.00	-
23020101	HCD:Construction of Human Capital Development Vocational Centres a 3 senatorial zones		100,000,000.00	-	100,000,000.00
23020141	Human capital development Strategic Empowerment Programme for retirees, people with disabilities, men and women across 14 LGAs		100,000,000.00	-	100,000,000.00
23020141	Human capital development and strategic project on STEM and on renewable energy sources for youth and women across 14 LGAs		100,000,000.00	100,000,000.00	-
23010119	Provision of 2Nos 20-50 KVA Generating set to Hajj Camp		150,000,000.00	150,000,000.00	-
23020101	Establishment of Reformatory Centre at Three Senatorial zones		200,000,000.00	97,000,000.00	103,000,000.00
23020101	HCD:Construction of Recycling Centres at 3 senatorial zones		200,000,000.00	200,000,000.00	-
23010103	Purchase of Residential Building for government official		600,000,000.00	433,528,200.00	166,471,800.00
23020101	Construction of additional structures at JB secretariat Gusau		400,000,000.00	400,000,000.00	-
016100400100	HISBAH COMMISSION		30,000,000.00	-	30,000,000.00
23030121	Renovation of Permanent Office Complex at Gusau		30,000,000.00	-	30,000,000.00
016101400100	ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)		6,600,000,000.00	3,086,393,781.92	3,513,606,218.08
23020127	Provision of ICT Infrastructure for MDAs		750,000,000.00	750,000,000.00	-
23020127	Purchase of ICT Equipment for Education Management Information System (EMIS) Unit		50,000,000.00	-	50,000,000.00
23010113	Purchase of Computers for MDAs		600,000,000.00	600,000,000.00	-
23050102	Development and upgrading of State Government Official Web Site		100,000,000.00	72,915,874.05	27,084,125.95
23050102	Installation of Internet & Network Connectivity for House of Assembly		50,000,000.00	-	50,000,000.00
23020127	Provision of Reginal Innovation/technology Centers in Gusau District		500,000,000.00	-	500,000,000.00
23020127	Construction of institute of information technology in Gusau		300,000,000.00	-	300,000,000.00
23010185	Purchase of Aerodrum		1,000,000,000.00	1,000,000,000.00	-
23020127	Remudelling and Upgrading MDAs ICT Infrastructure		1,000,000,000.00	663,477,907.87	336,522,092.13
23020127	Fibre Infrastructure		1,000,000,000.00	-	1,000,000,000.00
23020127	Construction of Control and Command Center		1,000,000,000.00	-	1,000,000,000.00
23020127	Provision of Surveillance ICT equipment at the State Capital		250,000,000.00	-	250,000,000.00
016800100100	MINISTRY FOR RELIGIOUS AFFAIRS		1,902,922,000.00	413,893,833.79	1,489,028,166.21
23010125	Purchase of Library Books for Ministry of Religious Affairs.		50,000,000.00	-	50,000,000.00
23010175	Qatar Grant: Iftar Feeding and Sallah Festival for Vulnerables		200,000,000.00	21,759,338.95	178,240,661.05
23020126	Construction of Cementries across the 14 LGA		1,252,922,000.00	392,134,494.84	860,787,505.16
23020132	Construction of Jumuat Mosques in 14 LGAs		-	-	-
23030106	Renovation of existing Islamiyya Schools 5 in each senatorial zones		50,000,000.00	-	50,000,000.00
23010124	Procurement of Books, Tables and Chairs to Qur'anic schools		50,000,000.00	-	50,000,000.00
23020111	Construction of modern Religious Library at Gusau		-	-	-
23010124	Procurement of Essential Modern Education equipments		-	-	-
23020133	Construction of 2 blocks of Classrooms in 19 Emirates for Qur'anic schools		100,000,000.00	-	100,000,000.00



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23030134	Rehabilitation of 5 daily Prayers Mosques in LGAs	200,000,000.00		200,000,000.00
016800700100	ZAKKAT AND ENDOWMENT BOARD	310,000,000.00	172,758,628.17	137,241,371.83
23020124	Construction of Zakkat Plaza at each Emirate palaces	200,000,000.00	172,758,628.17	27,241,371.83
23030121	Rehabilitation of Zakkat and Endowment Board	100,000,000.00	-	100,000,000.00
23030121	Rehabilitation of Zakkat Plaza at Gusau and T/Mafara	10,000,000.00	-	10,000,000.00
01113200100	MULTILATERAL & DONOR AGENCIES	28,000,000.00	-	28,000,000.00
23010113	Purchase of 5 Computer Machine for Donor Agencies	10,000,000.00		
23010114	Purchase of 5 Computer Printer for Donor Agencies	5,000,000.00		
23010115	Purchase of 2 Photocopier Machine for Donor Agencies	10,000,000.00		
23010118	Purchase of 2 Scanner Machine for Donor Agencies	3,000,000.00		
021500100100	ECONOMIC SECTOR	204,719,944,671.04	153,982,120,015.67	50,737,824,655.37
23050101	IFAD Agricultural Value Chain	16,715,000,000.00	9,157,765,521.59	7,557,234,478.41
23050101	Conduct of Survey for Grasshopper Egg pod	300,000,000.00	152,830,000.00	147,170,000.00
23050101	Conduct of Annual Agricultural Production and Performance Survey (AAPPS)	10,000,000.00	-	5,000,000.00
23010127	APPEALS Project/AUDA NEPAD Programme.	50,000,000.00	-	10,000,000.00
23050101	Partnership with African Development Bank on Agriculture and Power	300,000,000.00	-	50,000,000.00
23050101	Partnership with SASAKAWA Africa Organization (SG 2000 Nigeria)	300,000,000.00	-	300,000,000.00
23010127	Livestock Productivity & Resilience Project (L-PRES): Provision of Agricultural Equipment to Farmers	300,000,000.00	-	300,000,000.00
	Islamic Development Bank Agric Project - Provision Agricultural input to farmers on subsidized rate to boost food security	2,000,000,000.00	2,711,650,018.00	711,650,018.00
23010178	National Agricultural Growth Scheme and Agro Pocket (Counter Part)	2,000,000,000.00	500,000,000.00	1,500,000,000.00
23050129	Payment Of Consultancy Services	2,165,000,000.00	50,000,000.00	2,115,000,000.00
23030121	Renovation of Drip zonal office at T/Mafara	70,000,000.00	-	-
23010127	Construction of Irrigation Facilities (PILOT Irrigation Scheme)	210,000,000.00	80,742,496.10	70,000,000.00
23010127	Purchase of Agricultural Machineries (Mini Tractors & Implements).	200,000,000.00	-	129,257,503.90
23020101	Establishment of Meteorological Equipment at 3 senatorial zone	10,000,000.00	-	200,000,000.00
23010127	Purchase of Chemical Salt and Sheds for Hides and Skins	-	-	10,000,000.00
23020124	Provision of loading ramp at K/daji, Dauran, Shinkafi, T/Mafara, Nasarawa & Gummi Quarantine centers (Control Post)	20,000,000.00	-	-
23010127	Purchase of Veterinary Surgery Equipments	10,000,000.00	-	20,000,000.00
23020106	Construction of Maru Veterinary Clinic	-	-	10,000,000.00
23020113	Construction of fish Ponds for demonstration of Fish Farming in 4 LGAs (Gusau, Kaura Namoda, Talata Mafara and Gummi)	-	-	-
23030112	Rehabilitation of Bakura Orchard	20,000,000.00		20,000,000.00
23050101	Purchase of Vaccine for Annual Vaccination Statewide	50,000,000.00		50,000,000.00
23010178	Procurement of Animal feeds to sell to farmers at subsidized rate	50,000,000.00		50,000,000.00
23010178	Procurement of seeds and Seedlings for tree crops and vegetables	10,000,000.00		10,000,000.00
23010152	Purchase of Irrigation equipment for sales to farmers at subsidized rate (pump)	50,000,000.00	-	50,000,000.00
23030130	Rehabilitation of existing Gusau Barrage and Koramar Wanke Water Scheme	-	-	-
23010178	Purchase of Improved Seeds	10,000,000.00	-	10,000,000.00
23050101	National Food Security Programme - through provision of relevant agricultural equipment	250,000,000.00	-	250,000,000.00
23030112	Rehabilitation of fertilizer stores at FASCO Zonal Depot and service centers.	60,000,000.00		60,000,000.00
23020138	FADAMA NG-CARES Programme - Food Security	6,000,000,000.00	5,054,838,689.99	945,161,310.01
23010178	Purchase of Agric Inputs (Directorate of Accelerated Cotton Dev.)	5,000,000.00		5,000,000.00
23010127	Purchase of spraying Equipments and agrochemicals	50,000,000.00	-	50,000,000.00
23020113	Establishment of 4 Fish Hatchery at 3 senatorial zones	80,000,000.00	-	80,000,000.00
23010127	Purchase of a new hatching machine and overhauling the feed milling machine at PPU Feed MILL	30,000,000.00	-	30,000,000.00
23020107	TET Fund Project at College of Agriculture and Animals Science Bakura	1,700,000,000.00	607,704,317.50	1,092,295,682.50
23020114	Rural Access and Agricultural Marketing Project - Provision of Access Road for Agricultural value chain	200,000,000.00	-	200,000,000.00
23030137	Rehabilitation of NATU Irrigation scheme	500,000,000.00		
022000100100	MINISTRY OF FINANCE	16,050,000,000.00	13,905,809,223.90	2,144,190,776.10
23010105	Purchase of 50 Nos of official vehicles to MDAs	15,000,000,000.00	13,892,269,223.90	1,107,730,776.10



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23030121	Renovation of Ministry of Finance Headquarter	500,000,000.00		500,000,000.00	
23010179	Purchase of Stores for the State Stores Control Unit (Revolving Funds)	200,000,000.00		200,000,000.00	
23020103	Provision of 30KVA Solar Power to Project Financial Management Unit Office	50,000,000.00		50,000,000.00	
23030121	Rehabilit/Repairs of Office Building	800,000,000.00	6,770,000.00	793,230,000.00	
23030121	Expanition of Stores Control Unit	300,000,000.00	6,770,000.00	293,230,000.00	
022000800100	BOARD OF INTERNAL REVENUE	1,000,000,000.00	560,767,685.53	439,232,314.47	
23010104	Purchase of 9 Boxer Motorcycle for the office staff	30,000,000.00	9,000,000.00	21,000,000.00	
23010105	Purchase of Motor vehicles 1 Hilux Tiger for office	200,000,000.00	200,000,000.00	-	
23050102	Acquisition of Computer Software LAN/WAN	170,000,000.00	101,112,500.00	68,887,500.00	
23010105	Purchase of 6No of Saloon Motor Vehicle for inspection	320,000,000.00	69,356,800.00	250,643,200.00	
23030121	Renovation of Office building for internal revenue services	100,000,000.00	44,314,069.94	55,685,930.06	
23010113	Purchase of 250Nos Desktop computers	110,000,000.00	89,754,875.00	20,245,125.00	
23010112	Purchase of Office Furniture for Board of Internal Revenue Service Gusau	70,000,000.00	47,229,440.59	22,770,559.41	
022000100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	12,758,000,000.00	11,490,378,483.20	1,267,621,516.80	
23020124	Completion of Gusau Ultra Modern Market	500,000,000.00	-	500,000,000.00	
23050104	Participation at the International Trade Fair	250,000,000.00	5,000,000.00	245,000,000.00	
23020138	Micro Credit Disbursement to Micro Small Enterprise - NG-CARES Programme	2,500,000,000.00	2,414,838,283.29	85,161,716.71	
23020101	Completion of Investment House Gusau	8,750,000,000.00	8,698,686,508.85	51,313,491.15	
23020124	Fencing of Grains Store at Gidan Dawa, Gusau	50,000,000.00	50,000,000.00	-	
23030112	Expansion of 8 skills Acquisition Centers with equipment	65,000,000.00	-	65,000,000.00	
23050129	Payment Of Consultancy Services for upgrading of market and motor parks	50,000,000.00	-	50,000,000.00	
23020124	Redesigning of Gusau Central Motor Park (40% State Government Contribution)	500,000,000.00	321,853,691.06	178,146,308.94	
23050101	Development and Implementation of four Years strategic Tourism Master plan for 6 Tourism sites 14k Dukkura	4,000,000.00		4,000,000.00	
23020124	Upgrading of Trade Fair Square	6,000,000.00		6,000,000.00	
23010178	Procurement of Modern Processing Equipment for distribution to Cooperative Societies on Loan basis	11,000,000.00	-	11,000,000.00	
23020101	Construction of building for the State Micro Finance Bank	22,000,000.00		22,000,000.00	
23030127	Renovation of Zamfara technology business incubation centre	50,000,000.00	-	50,000,000.00	
022001800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	43,000,000.00		43,000,000.00	
23050132	Purchase of shares to State Government	3,000,000.00	-	3,000,000.00	
23010112	Purchase of office furniture at investment	4,000,000.00		4,000,000.00	
23020127	Installation of Enter Call and Solar at Investment Headquarter	30,000,000.00	-	30,000,000.00	
23050101	Conduct of survey for Development of New Economic City	6,000,000.00		6,000,000.00	
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	109,371,078,000.00	100,149,937,932.88	9,221,140,067.12	
23010177	Purchase of 2NO of Water Tankers 911 (Provision of Water and Sanitation Facilities	821,236,987.20	500,000,000.00	321,236,987.20	
23010147	Purchase of 3No Clear Water Pumps at Maradun Pumps Station	-		-	
23020105	Upgrading of Semi Urban to Urban Water Scheme at Yankuzo, Gayari, Bungudu, Zugu B/Magaji and Rivojin Kura	500,000,000.00	20,000,000.00	480,000,000.00	
23010105	Procurement of mobile workshop vehicles for ZSTA	150,000,000.00	83,531,933.33	66,468,066.67	
23010184	Procurement of Testing equipment in highway Roads and building structure	100,000,000.00	100,000,000.00	-	
23010164	Procurement of Weight Bridge for VIO and ZAROTA	-	-	-	
23010165	Purchase of Crane, Bike and Towing Van for VIO and ZAROTA	2,454,562,240.39	954,562,240.39	1,500,000,000.00	
23020101	Construction of Work School at Gusau	1,910,822,896.25	1,813,621,764.23	97,201,132.02	
23020101	Construction of VIO Office Complex at Gusau	-	-	-	
23020101	Construction of Ministry of works Workshop Complex at headquarter	500,000,000.00	131,262,621.09	368,737,378.91	
23010143	Supply of Transformers across the State (ZEA)	2,886,235,612.80	2,682,359,143.14	203,876,469.66	
23020114	Completion of Bello Barau Roundout to Lalan Sokoto Road Roundout	640,940,476.16	640,940,476.16	-	
23020118	Construction of culvert and drainages across the state	-	-	-	
23020118	Construction of Parking Space for Trucks & Tippers at Gusau and Danbaza	-	-	-	
23020124	Construction Of Zamfara State Trasnpot Company terminus in the state capital	404,030,400.00	404,030,400.00	-	
23030121	Construction and Equipping of Zamfara State Trasnpot Company workshop	-	-	-	
23030138	Repair of machineries	-	-	-	
23010108	Purchase of 50 Toyota Buses	-	-	-	
23010143	Moving MDAs to Renewable Energy (ZEA)	1,343,674,387.20	1,343,674,387.20	-	
23010173	Procurement of communication Gadgets for ZAROTA and VIO	-	-	-	



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23020106	Rehabilitation and Construction of additional structures in G/Hosps Anka, Talata Mafara, Kaura Namoda Gummi, Shinkafi, and Tsafe	-	-	-	-
23020114	Construction of Mallamawa-Zarummai-Bukkuyum Road With Spur Zarummai Masama Road (23KM), Bukkuyum LGA	-	-	-	-
23020114	Construction of Damri to Aje Wargi to Dakko to Rafin Gyero to Barayar Zaki to Nasarawa Burkullu Road, Bukkuyum LGA	500,000,000.00	450,000,000.00	50,000,000.00	50,000,000.00
23020114	Reconstruction of Lalan to Lalan Road Gusau 14KM	14,500,000,000.00	14,407,578,838.43	92,421,161.57	92,421,161.57
23020114	Completion of Emir's Palace Junction to Water Tank Round Out, Nasaha Chemist (Old Market) Roundout to Central Police Station Roundout, Gusau	16,000,000,000.00	15,947,247,557.43	52,752,442.57	52,752,442.57
23020114	Construction of 94.85 Kilometer Road (Yandoton Daji-Doka-Yanwaren Daji-Hayin Alhaji-Bedi-Yankuzo-Tsafe)	-	-	-	-
23020114	Construction of 53 Kilometer Roads (Gusau-Jauri-Dogon Kade-Nasarawa Mailayi-Nasarawa Godal), Birnin Magaji LGA	-	-	-	-
23020114	Construction of 126 Kilometer Road (Magami-Dangulbi-Dankurmi-Bagega-Anka), Maru LGA	-	-	-	-
23020114	Construction of Gwalli Bridge, Gummi LGA	-	-	-	-
23020114	Construction of Bukkuyum to Birnin Zauma to Gummi Road, Bukkuyum LGA	-	-	-	-
23020114	Construction of Mabera to Badarawa to Kure to Kure to Tungar Kado Road (19 km), Zurmi LGA	700,000,000.00	650,000,000.00	50,000,000.00	50,000,000.00
23020114	Construction of Maradun Makera Road, Maradun LGA	-	-	-	-
23020114	Emergency Road Maintenance works along Lambar Mayanchi to Anka to Gummi road	2,500,000,000.00	1,000,000,000.00	1,500,000,000.00	1,500,000,000.00
23020114	Construction of Maradun to Magami to Faru Road, Maradun LGA	-	-	-	-
23020114	Construction of Maru to Lugga Road, Maru LGA	-	-	-	-
23020114	Construction of Zurmi Rukudawa Road (7km), Zurmi LGA	-	-	-	-
23020114	Purchase of Mechanical and Plants Equipment for maintenance	1,000,000,000.00	21,799,360.00	978,200,640.00	978,200,640.00
23020114	Construction of 5km in Unguwar Gwaza Housing estate, Gusau	-	-	-	-
23020114	Construction of Abu Magaji Bridge to Zampol with Spur to Darul Hadith, Gusau	3,000,000,000.00	2,807,333,616.79	192,666,383.21	192,666,383.21
23020114	Construction of AMAZAWAMA, Price International to UBE Training Center Road, Gusau	-	-	-	-
23020114	Completion of Dan Marke to Kanoma Road, Maru LGA	-	-	-	-
23020114	Reconstruction of Premier Road link to Sadiq Sadiq Road, Gusau	500,000,000.00	25,000,000.00	475,000,000.00	475,000,000.00
23020114	Construction of Road Behind Masallacin Rabia Sarkin Fawa Muhammad to Bawa Sani Dauran link to Dan Hasiya Road	-	-	-	-
23020114	Reconstruction of Daza to Gidan Dawa link to Sokoto Road (Dual Carriageway), Gusau, Bungudu LGA	114,575,000.00	113,575,000.00	1,000,000.00	1,000,000.00
23020114	Construction of Government House Garden	-	-	-	-
23020114	Construction of State Government Contribution to Federal Government Project/ Unguwar Gwaza Roundout to Airport	200,000,000.00	150,000,000.00	50,000,000.00	50,000,000.00
23020114	Feasibility Study for Solar Power Electrification (ZEA)	30,000,000.00	25,000,000.00	5,000,000.00	5,000,000.00
23020114	Construction of Lambar Ka'ida to Ka'ida Town 1 km Road, Bungudu LGA	100,000,000.00	100,000,000.00	-	-
23020114	Provision of Workshop Complex and Filling Station at JB Secretariat, Gusau	50,000,000.00	480,000,000.00	-	-
23020114	Construction of Canteen Daji road, Linking to Bebeji, Aminu Aliyu Road to Tudun wada Roundout Gusau	200,000,000.00	-	200,000,000.00	200,000,000.00
23020114	Construction of Kwatakwashi to Tofa, Samawa, Rawayya Bela ward 15km Road, Bungudu LGA	300,000,000.00	250,000,000.00	50,000,000.00	50,000,000.00
23020114	Construction of Bungudu to Gada Road, Bungudu LGA	-	-	-	-
23020114	Construction of Kanoma to Yar Danya Link to Anka Road, Maru LGA	200,000,000.00	-	200,000,000.00	200,000,000.00
23020114	Construction of Kaya Road Maradun LGA	200,000,000.00	-	200,000,000.00	200,000,000.00
23020114	Construction of Parking/Garden and Beautification of Land opposite new Government House Gate	-	-	-	-
23020114		-	-	-	-
23020114	Reconstruction of Titin Bala Mande to Gadar Abu Magaji	900,000,000.00	850,000,000.00	50,000,000.00	50,000,000.00
23020114	Reconstruction of Gusau Magami to Dansadau Road 105km Road	500,000,000.00	500,000,000.00	-	-
23020114	Reconstruction of Gusau International Airport	34,800,000,000.00	34,800,000,000.00	-	-
23020117		20,600,000,000.00	18,688,751,875.69	1,911,248,124.31	1,911,248,124.31



ZAMFARA STATE GOVERNMENT OF NIGERIA

23020114	Construction of Quarter Guard for ZAROTA Staff		50,000,000.00	14,668,719.00	35,331,281.00
23010112	Purchase of Furniture for ZAROTA Office		15,000,000.00	-	15,000,000.00
23020114	Construction of 5km Sakkarawa Road, Bungudu LGA		200,000,000.00		200,000,000.00
23030121	Reconstruction of Ministry of Women Affairs and Social Development Office Head Quarter		200,000,000.00	195,000,000.00	5,000,000.00
23030111	Rehabilitation of sardauna Memorial Stadium, Gusau		300,000,000.00	250,000,000.00	50,000,000.00
23030121	Renovation of JB Secretariat		300,000,000.00	250,000,000.00	50,000,000.00
23030121	Rehabilitation and Construction of NYSC Orientation Camp, Tsafe		200,000,000.00		200,000,000.00
023400700100	ZAMFARA STATE FIRE SERVICE		2,650,000,000.00	-	2,650,000,000.00
23010123	Purchase of 5000Nos of Fire Extinguishers (Revolving Fund)		50,000,000.00	-	50,000,000.00
23010123	Purchase of Chemical foam		30,000,000.00	-	30,000,000.00
23010123	Purchase of Fire Protective Clothing		50,000,000.00	-	50,000,000.00
23030143	Repairs of Are Fighting Vehicle		50,000,000.00	-	50,000,000.00
23010123	Procurement of Large Scale Fumigation		20,000,000.00		20,000,000.00
23010123	Provision of Additional Facilities on rescue operation		30,000,000.00	-	30,000,000.00
23010165	Purchase of 4Nos of Fire Fighting Vehicles		2,000,000,000.00		2,000,000,000.00
23010173	Procurement of communication equipment		120,000,000.00	-	120,000,000.00
23020101	Construction of new Fire Fighting Station.			-	-
23020105	Construction of Water Reservoirs in 14 LGAs		50,000,000.00	-	50,000,000.00
23020130	Construction of Borehole Across the State		50,000,000.00	-	50,000,000.00
23030121	Rehabilitation of Office Building H/Q		50,000,000.00	-	50,000,000.00
23030121	Rehabilitation of fire fighting sub-station		150,000,000.00	-	150,000,000.00
023410200100	ZAMAFARA STATE WATER CORPORATION		1,030,000,000.00	44,160,000.00	985,840,000.00
23010147	Procurement of Pumping Facilities and Replace Outdated Parts		60,000,000.00	-	60,000,000.00
23010147	Purchase of water equipments spare parts		60,000,000.00	-	60,000,000.00
23010147	Procurement submersible pumps for upgrading and replacement for area offices.		160,000,000.00	40,160,000.00	119,840,000.00
23020101	Construction and fencing of Headquarter and other area offices		50,000,000.00		50,000,000.00
23020101	Construction of standard Laboratory workshop at Gusau		100,000,000.00	-	100,000,000.00
23050101	State Contribution to Sustainable Power and Irrigation for Nigeria (SPIN) Project			-	-
23050101	State Contribution to Funds Partnership Expanded Sanitation & Hygiene (PEWASH)		100,000,000.00	-	100,000,000.00
23030104	Rehabilitation of Existing Barrage at Gusau and Koramar Wanke Gusau Water Scheme		500,000,000.00	4,000,000.00	496,000,000.00
023410400100	DIRECTORATE OF RURAL WATER SUPPLY		300,000,000.00	105,766,596.36	194,233,403.64
23020130	Construction of Power Solar boreholes across the State		100,000,000.00		100,000,000.00
23020114	Construction of Water Scheme across the state (Constituency Project)		100,000,000.00	5,766,596.36	94,233,403.64
23030132	Drilling of 300 motoralise borehole at barar gora fulani ,bakage and rafin malki		100,000,000.00	100,000,000.00	-
023410300100	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)		640,000,000.00	-	640,000,000.00
23010147	Purchase of drilling Rig and Accessories			-	-
23020105	Provide IWASH Community Sanitation Facilities for Safe Hygien Practice		60,000,000.00	-	60,000,000.00
23020131	Construction of Hand pumps borehole in IWASH supported Communities (Counter Part Fund)		150,000,000.00	-	150,000,000.00
23030132	Rehabilitation of Broken-down Handpumps in IWASH Communities		180,000,000.00	-	180,000,000.00
23050101	State and FG contribution to PEWASH Program in 6 LGAs Anka, Maradun, Bakura, Bukkuyum, Zurmi and K/Namoda to improve sanitation & hygiene		50,000,000.00	-	50,000,000.00
23040105	Emergency Response to disaster in WASH/ Special Intervention across the state		200,000,000.00		
023410400100	DIRECTORATE OF RURAL WATER SUPPLY		660,000,000.00	-	660,000,000.00
23020105	Purchase of Laboratory Equipment Reagent, Water Detection Instrument		50,000,000.00	-	50,000,000.00
23030104	Rehabilitation of 140 Nos of Water Facilities with 5,000 gals. Capacity Water Overhead Tank		50,000,000.00	-	50,000,000.00
23030132	Rehabilitation of Solar Power Borehole across the State		210,000,000.00	-	210,000,000.00
23020105	Purchase of Submersible Pumps and water Generator		100,000,000.00	-	100,000,000.00



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23020105	Completion of 24 Nos of New Water Facility Jointly With Ministry of Local Government and Chieftaincy Affairs	100,000,000.00	-	100,000,000.00
23020128	Construction of 6 Nos of New Earth Dams in 3 Senatorial zones in the State	150,000,000.00	-	150,000,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	34,377,866,671.04	14,520,438,089.99	19,857,428,581.05
23020101	Construction of Multi-purpose Conference Hall	2,000,000,000.00	-	2,000,000,000.00
23020127	Procurement of Equipment and working materials for State Operation Coordinating Unit (SOCU)	200,000,000.00	2,704,991,357.00	2,504,991,357.00
23020118	Capital Investment Funds for PPP Projects and Programmes	2,000,000,000.00	-	2,000,000,000.00
23050101	Development of state policy document (AOP, MTEF, MTSS, SSP)	100,000,000.00	-	100,000,000.00
23050101	Coordination of Economic Development activities with National and International Cooperation/partners.	100,000,000.00	-	100,000,000.00
23050101	State Economic Planning Board activities	500,000,000.00	-	500,000,000.00
23050101	Development of State Policy and Strategic Plan	200,000,000.00	-	200,000,000.00
23050101	Development of State Development Plan - Coordination and Programme Support	100,000,000.00	-	100,000,000.00
23050101	Child Poverty Survey across the 14 LGAs	500,000,000.00	-	500,000,000.00
23050129	Payment for Consultancy Services for government projects and programmes	985,908,203.18	36,000,000.00	949,908,203.18
23050135	Sustainable Development Goals Program - Provision of basic infrastructure across MDG Goals	3,000,000,000.00	-	3,000,000,000.00
23050135	State Government Contribution to UNDP projects	2,500,000,000.00	-	2,500,000,000.00
23050101	State CARES Coordinating Unit - Coordination of NG-CARES Programme in the State	4,000,000,000.00	2,353,849,539.97	1,646,150,460.03
23020138	Community and Social Dev. Agency (CSDA) - NG-CARES PROGRAMME	4,621,958,467.86	4,260,862,910.00	361,095,557.86
23020137	State Action on Business Enabling Reforms (SABER) Programme: Provision of Basic Infrastructure and Policies for the Creation of Business Enabling Environment in the State	6,000,000,000.00	5,164,734,283.02	835,265,716.98
23050101	Conduct of Periodic surveys for informed government decision on project and programme	300,000,000.00	-	300,000,000.00
23050101	World Economic Summit	200,000,000.00	-	200,000,000.00
23050135	UN International Organization for Migrant - Provision of Basic Infrastructure for Peace Building and Preservation Project	500,000,000.00	-	500,000,000.00
23050101	United Nations Population Fund (UNFPA): Support for good governance	100,000,000.00	-	100,000,000.00
23050101	State Contribution to support good governance via United Nations Population Fund (UNFPA)	100,000,000.00	-	100,000,000.00
23050135	Zamfara Integrated Infrastructure Master Plan	-	-	-
23050135	World Bank Solid Waste Management Project	2,200,000,000.00	-	2,200,000,000.00
23050101	Coordination of Social Protection Activities in the State	200,000,000.00	-	200,000,000.00
23020101	ZERI: Construction of ZERI office complex	70,000,000.00	-	70,000,000.00
23050101	ZERI: Establishment of waste Recycling plant in Gusau	100,000,000.00	-	100,000,000.00
23050101	ZERI: Rural Resilience Activities	100,000,000.00	-	100,000,000.00
23050101	ZERI: Rural Urban Synergy Initiative	100,000,000.00	-	100,000,000.00
23050101	Social Safety Nets Intervention Programmes	600,000,000.00	-	600,000,000.00
23050135	Provision of Infrastructure for Human Capital Opportunities for Prosperity and Equity (HOPE) Programme	1,000,000,000.00	-	1,000,000,000.00
23050136	Provision of Accelerating Nutrition Results in Nigeria (ANRIN)	2,000,000,000.00	-	2,000,000,000.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	9,060,000,000.00	4,031,340,424.22	5,028,659,575.78
23010101	Purchase of landed Property/Assets	500,000,000.00	155,694,622.83	344,305,377.17
23010166	Purchase of studio Equipment, Planning Survey Instruments	30,000,000.00	-	30,000,000.00
23020147	Construction of 25 Numbers of Bus Stops in the State capital Gusau	900,000,000.00	220,361,134.70	679,638,865.30
23020114	Construction of Access Roads within Housing Estates U/Gwaza, r/Gabas and Daza Quarters	500,000,000.00	-	500,000,000.00
23020114	Construction of Pedestrian walkways along Major Roads in Gusau	50,000,000.00	50,000,000.00	-
23050101	Review of Gusau Master Plan and land use plans for 13 LGA H/Qs.	50,000,000.00	50,000,000.00	-
23050101	Construction of Survey Sheets/Map Registry	20,000,000.00	-	20,000,000.00
23020101	Construction/Provision of Office Building for MDAs	500,000,000.00	-	500,000,000.00
23030121	Renovation of Police Stations and CPG Offices across the state	700,000,000.00	-	700,000,000.00
23030121	Renovation of Office Building for MDAs	3,650,000,000.00	3,429,725,374.19	220,274,625.81
23020134	Construction of Bukkuyum's Emirate Palace, 40% Contribution from Our Ministry	720,000,000.00	-	720,000,000.00
23020134	Construction of Bungudu's Emirate Palace, 40% Contribution from Our Ministry	720,000,000.00	125,559,292.50	594,440,707.50
23020134	Construction of Zumli's Emirate Palace, 40% Contribution from Our Ministry	720,000,000.00	-	720,000,000.00
025301000100	HOUSING CORPORATION	2,000,000,000.00	-	2,000,000,000.00
23020101	Construction of Fencing wall of all Housing Estate	500,000,000.00	-	500,000,000.00
23020101	Construction of Mini Shopping Mall in the Housing Estate Damba, Igala, Unguwar Gwaza & Kuraje Quarters	500,000,000.00	-	500,000,000.00



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23020101	Construction of 358 Housing Unit at Gusau Private Partnership with Modern Shelter	1,000,000,000.00		1,000,000,000.00	
025305600100	ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)			65,000,000.00	49,243,942.00
23010104	Purchase of 50Nos. Boxer Motorcycles for urban and regional board staffs	25,000,000.00		25,000,000.00	
23020124	Construction of Parks and Garden at Gusau state capital	30,000,000.00		15,756,058.00	
23020146	Construction of Land Scraping at Gusau state capital	10,000,000.00		-	
	LAW AND JUSTICE SECTOR			3,115,000,000.00	3,096,750,000.00
031800400100	HIGH COURT OF JUSTICE			945,000,000.00	945,000,000.00
23020105	Construction of Water Facilities for the State High court complex	15,000,000.00		15,000,000.00	
23020101	Construction of 15 Nos. State High Court for New Judges	200,000,000.00		-	
23020101	Construction of Seven Magistrate Courts in Gusau and in Eight (8) LGAs (Tsafe, Bukkuyum, Anka, Bakura, Maradun, B/Magaji, Bungudu and Gummi)	300,000,000.00			300,000,000.00
23030121	Renovation of Magistrate Courts at Kaura Namoda, Shinkafi, Zurmi, Talata Mafara and Maru LGAs	200,000,000.00		-	
23020107	Establishment of Judicial Training Institute	200,000,000.00		-	
23010119	Purchase of 1No. 50KVA Power Generating Set for the State High court complex	30,000,000.00		-	
031800600100	SHARIAH COURT OF APPEAL			18,250,000.00	1,231,750,000.00
23010142	Purchase of Sharia Law Books to Sharia Court of Appeal library	30,000,000.00		18,250,000.00	
23020101	Construction of Upper Sharia Court complex, Gusau	80,000,000.00		-	
23020101	Construction of Office Buildings for higher Shariah Court at Ung, Gwaza, Gwashi, and Gummi	100,000,000.00		-	
23020101	Provision of Office Buildings for Zonal Inspectorate Offices at Gummi, Gusau, Kaura Namoda, Talata Mafara	50,000,000.00		-	
23020101	Provision of Office Building for Shariah Court Of Appeal at Talata Mafara Division	50,000,000.00		-	
23020102	Provision of Residential Building for Khadi's Appeal Court Talata Mafara Division	50,000,000.00		-	
23020102	Provision of Residential Building for Judges at Birnin Magaji, Gusau, Kaura Namoda, Maradun, Shinkafi and Talata Mafara	50,000,000.00		-	
23020125	Purchase of 6Nos Power Generating Set at Khadi's Residence, H/Qtr and Zonal Inspectorate Office	120,000,000.00		-	
23020130	Construction and Provision of Boreholes at Upper Shariah Courts Anka, Gusau, Maradun and Talata Mafara	20,000,000.00		-	
23030101	Rehabilitation of Residential Building at Shariah Court Gusau Guest House	-		-	
23030101	Rehabilitation of Shari'ah Courts complex across the state	500,000,000.00			500,000,000.00
23030121	Renovation of Upper Shari'a and Higher Shari'a Courts across the state	200,000,000.00		-	
031801100100	JUDICIAL SERVICE COMMISSION			50,000,000.00	50,000,000.00
23010112	Procurement of office furniture for Judiciary Service Commission	50,000,000.00			50,000,000.00
032600100100	MINISTRY OF JUSTICE			830,000,000.00	830,000,000.00
23020101	Construction of Court at 14 LGA in the State	300,000,000.00			300,000,000.00
23010142	E and Normal Library	20,000,000.00		-	
23010113	Codification of Zamfara State Laws	200,000,000.00			200,000,000.00
23010112	Purchase of Office furnitures and fittings for the entire ministry	10,000,000.00		-	
23030121	Rehabilitation of Law Reform Commission Office	300,000,000.00			300,000,000.00
032600900100	ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION			40,000,000.00	40,000,000.00
23010125	Provision of Library books for the Anti-commission Arabic Library	10,000,000.00		-	
23010162	Purchase of 10 KVA Solar Power	10,000,000.00			10,000,000.00
23020105	Provision of Borehole and Overhead Tank	20,000,000.00		-	
	TOTAL SOCIAL SECTOR			84,994,000,000.00	32,203,296,557.40
051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT			5,350,000,000.00	5,340,000,000.00
23010126	Procurement of Sporting Equipment for the Annual Sport Festival	200,000,000.00		-	



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23020118	Construction of Mini Stadium in 6 Local Government areas		200,000,000.00	-	200,000,000.00
23020101	Construction of Citizen/Leadership training centre (Rock School) at Kwatar kwashi		300,000,000.00	-	300,000,000.00
23020102	Expansion of hostels at the NYSC Orientation Camp and Secretariat		300,000,000.00		300,000,000.00
23020101	Expansion and Equipping of skills acquisition centres across the state		300,000,000.00	-	300,000,000.00
23020101	Construction of Zonal Youth centres at Kaura Namoda, Gusau, T/Mafara and Anka		500,000,000.00	-	500,000,000.00
23020112	Construction of Ultra Modern Stadium in Gusau		-	-	-
23020118	Construction of Gusau Modern Sport Centre		2,500,000,000.00	10,000,000.00	2,490,000,000.00
23020118	Rehabilitation of Sardauna Memorial Stadium		300,000,000.00	-	300,000,000.00
23050101	Provision of Sport Equipments to Support trained Youth by Federal govt and NGOs		50,000,000.00	-	50,000,000.00
23020141	State Youth Empowerment Program		300,000,000.00	-	300,000,000.00
23020141	Graduate Entrepreneurship Program		200,000,000.00		200,000,000.00



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL

SUPPLEMENTARY NOTE: 7 CAPITAL EXPENDITURE BED & PHC

		2025 ACTUAL				2025 BUDGET		
		SUPP NOTE	BED	PHC	OTHERS	TOTAL	2025 BUDGET	VARIANCE
7	CAPITAL							
	ADMINISTRATIVE SECTOR	SUPP NOTE 6.1	-	-	24,416,764,536.77	24,416,764,536.77	41,915,922,000.00	17,499,157,463.23
	ECONOMIC SECTOR	SUPP NOTE 6.2	-	-	191,982,120,015.67	191,982,120,015.67	204,719,944,671.04	12,737,824,655.37
	LAW & JUSTICE	SUPP NOTE	-	-	18,250,000.00	18,250,000.00	3,115,000,000.00	36,500,000.00
	SOCIAL SECTOR	SUPP NOTE	143,113,488.50	4,550,038,348.00	5,661,281,053.00	10,354,432,889.50	84,994,000,000.00	20,708,865,779.00
	TOTAL		143,113,488.50	4,550,038,348.00	222,078,415,605.44	226,771,567,441.94	453,400,021,395.38	453,543,134,883.88

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL

SUPPLEMENTARY NOTE 8: BASIC EDUCATION EXP SUMMARY

NOTE 35 BASIC EDUCATION EXPENDITURE SUM		2025 ACTUAL					ECON CLASSIFICATION	FUNCTIONAL CODE	DESCRIPTION	AMOUNT
8		MDA	SUPPLEMENTARY	PROGRAMME CODE						
	UBEC	MIN. OF EDUCATION		0505010000000000	70981	PEESONNEL COST			Salaries & Emoluments	525,583,813.58
	UBEC	MIN. OF EDUCATION		0505010000000000	70981	OVERHEAD			Books & Instructional Materials	24,000,000.00
	UBEC	MIN. OF EDUCATION		05050123000700	70981	CAPITAL			Class rooms furniture & Equipments	143,133,488.50
	NOMADIC EDUCATION	MIN OF EDUCATION		0505010000000000	70981	PEESONNEL COST			Salaries & Emoluments	122,865,777.80
	NOMADIC EDUCATION	MIN. OF EDUCATION		0505010000000000	70981	OVERHEAD			Books & Instructional Materials	6,000,000.00
	HOME GROWN FEEDING AGENCY	MIN. OF HUMANITARIAN		0403060000000000	70981	OVERHEAD			Overhead	11,251,641.00
	TOTAL									832,834,720.88



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA									
REPORT OF THE ACCOUNTANT GENERAL									
SUPPLEMENTARY NOTE 9 PRIMARY HEALTH CARE EXPENDITURE SUMMARY									
NOTE 35 BASIC EDUCATION EXPENDITURE SUMMARSARY									
9	CAPITAL	MDA	SUPPLEMENTARY	PROGRAMME CODE	FUNCTIONAL CODE	ECON CLASICATION	DESCRIPTION	AMOUNT	
	MIN OF HEALTH	MIN OF HEALTH		040101000000004	70761	PERSONNEL COST	Salaries & Emoluments	227,755,590.17	
	MIN OF HEALTH	MIN OF HEALTH		040101000000004	70761	OVERHEAD	Books & Instructional Materials	691,803,872.83	
	MIN OF HEALTH	MIN OF HEALTH		04050123000204	70761	CAPITAL	Class room furnitures & Equipments	4,550,038,348.00	
	KING FAHAD HOSPITAL	MIN OF HEALTH		040101000000001	70732	PERSONNEL COST	Salaries & Emoluments	158,630,062.41	
	KING FAHAD HOSPITAL	MIN OF HEALTH		040101000000001	70732	OVERHEAD	Books & Instructional Materials	85,196,698.00	
	PRIMARY HEALTHCARE BOARD	MIN OF HEALTH		040101000000001	70741	PERSONNEL COST	Salaries & Emoluments	149,089,487.67	
	PRIMARY HEALTHCARE BOARD	MIN OF HEALTH		040101000000001	70741	OVERHEAD	Overhead	76,490,007.00	
	TOTAL							5,939,004,066.08	



ZAMFARA STATE GOVERNMENT OF NIGERIA

ZAMFARA STATE GOVERNMENT OF NIGERIA REPORT OF THE ACCOUNTANT GENERAL

SUPP NOTE 10 BED AND PHC SUMMARY

		2025 ACTUAL				
10	SECTOR	SUPP NOTE	PERSONNEL	OVERHEAD	CAPITAL	TOTAL
	BASIC EDUCATION	SUPP NOTE	648,449,591.38	41,251,641.00	143,133,488.50	832,834,720.88
	PRIMARY HEALTHCARE	SUPP NOTE	535,475,140.25	853,490,577.83	4,550,038,348.00	5,939,004,066.08
	TOTAL		1,183,924,731.63	894,742,218.83	4,693,171,836.50	6,771,838,786.96

SUPPLEMENTARY NOTE 11		CONTRACTORS AREARS	
MDA'S	BENEFICIARY	OUTSTANDING AREARS	
Duret	Alh Danfulani mai doya	33,683,921.00	
Ministry of Health	Alh Nasiru dan kulu	17,630,909.74	
Ministry of Health	Alh mainasara amadu	24,000,000.00	
Ministry of Health	Isah Usman germus	16,602,554.60	
Ministry of Health	Alh Sani inuwa	23,772,819.00	
Ministry of Health	Alh Shehu hassan kano	111,966,398.25	
Ministry of Health	Alh Shehu hassan kano	23,336,391.75	
Ministry of Works	Syndicate & commercial	5,112,097,606.80	
Ministry of Health	Alh Sani inuwa	23,772,819.00	
Ministry of science tech education	Perm Sec Education	48,028,595.00	
Ministry of Works	Perm sec works	90,000,000.00	
Ministry of Works	Musa kallah muhd	58,876,562.32	
Ministry of Works	Dan tata & sawoe	249,082,292.76	
Ministry of Works	Dan tata & sawoe	235,341,982.43	
Ministry of Works	Dan tata & sawoe	374,145,749.66	
Ministry of Works	Dan tata & sawoe	240,270,144.61	
Ministry of Land & survey	perm sec land	15,155,770.00	
Ministry of Works	Mr babatude adejo	29,376,067.00	
Ministry for religious	Alh babangida abubakar	53,105,771.40	
Office of the Head of service	Perm sec HOS	36,687,390.00	
Rural Water Supply	B U M Nig ltd	122,300,256.00	
Ruwatsan	B U M Nig ltd	31,539,534.75	
Rural Water Supply	ZMK Enterprice	22,718,300.00	
Ministry of Health	AA Ahamis	20,255,806.31	
Duret	Sozam Multi trade	27,400,307.00	
Duret	Alh ibrahim shagamu	43,590,254.00	



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Duret	Alh galadima	45,652,277.07
Duret	Hannan Logistics	46,561,832.54
Duret	Yakubu Abdullahi	17,106,340.00
Duret	Shinkafi Investment	15,331,989.16
Duret	Muktar Jeleni shinkafi	31,408,112.02
Duret	Alh Abdullahi Bagobiri	44,015,168.36
Duret	Mubakar Mallaha	27,571,501.67
Duret	Alh Abdullahi kaura	32,655,746.83
Duret	Alh Ahmed Husaini	38,268,920.13
Duret	Alh Sale mai Gwanjo	52,017,280.00
Duret	Alh yahuza mai Hulla	46,411,375.91
Duret	Alh dogon kolli magami	73,363,732.97
Duret	Zampoles	14,121,117.95
Duret	Alh Nura surajo	60,008,576.00
Duret	Rose hill engeering	140,849,741.80
Duret	Sapeco nig	267,762,396.20
Duret	Alh hamisu iko	74,021,356.81
Duret	Sibawaihi amiru	42,892,755.15
Duret	Alh ummaru mahe	75,842,880.00
Duret	Abubakar muhammad	22,147,522.23
Duret	Moon pride	59,393,817.00
Duret	Alh Danfulani mai doya	59,393,817.00
Ministry of Information	Shambay nig	79,717,867.97
Duret	Ahzab nig	59,393,817.00
Duret	Aj&k engee	38,089,168.88
Duret	Alh yusuf ibrahim	40,307,872.92
Duret	Batola investment	59,393,817.00
Duret	Rafs nig	40,042,880.00
Duret	Mashino engeering	18,817,270.88
Duret	Life brook nig	64,008,032.00
Duret	Pride of engeering	40,116,658.57
Duret	Ammani turkey	34,535,360.71
Duret	Alh barau bashir	25,064,640.00
Duret	Alh yahaiya dan haske	31,553,653.00
Ministry of Works	Home victors	484,766,243.67
Ministry of Works	Syndicate & commercial	494,217,489.33
Ministry of water resources	Nine blue star	84,745,781.27
Ministry of Works	Multi plus	592,604,454.98
Ministry for religious	Gandu mazamfara innova	136,246,745.46
TOTAL		10,695,158,213.82