



## ZAMFARA STATE GOVERNMENT OF NIGERIA



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## ANNUAL REPORT OF THE ACCOUNTANT GENERAL WITH AUDITED FINANCIAL STATEMENTS 2023



# ZAMFARA STATE GOVERNMENT OF NIGERIA

ANNUAL REPORT OF THE  
ACCOUNTANT GENERAL

WITH AUDITED

# FINANCIAL STATEMENTS 2023

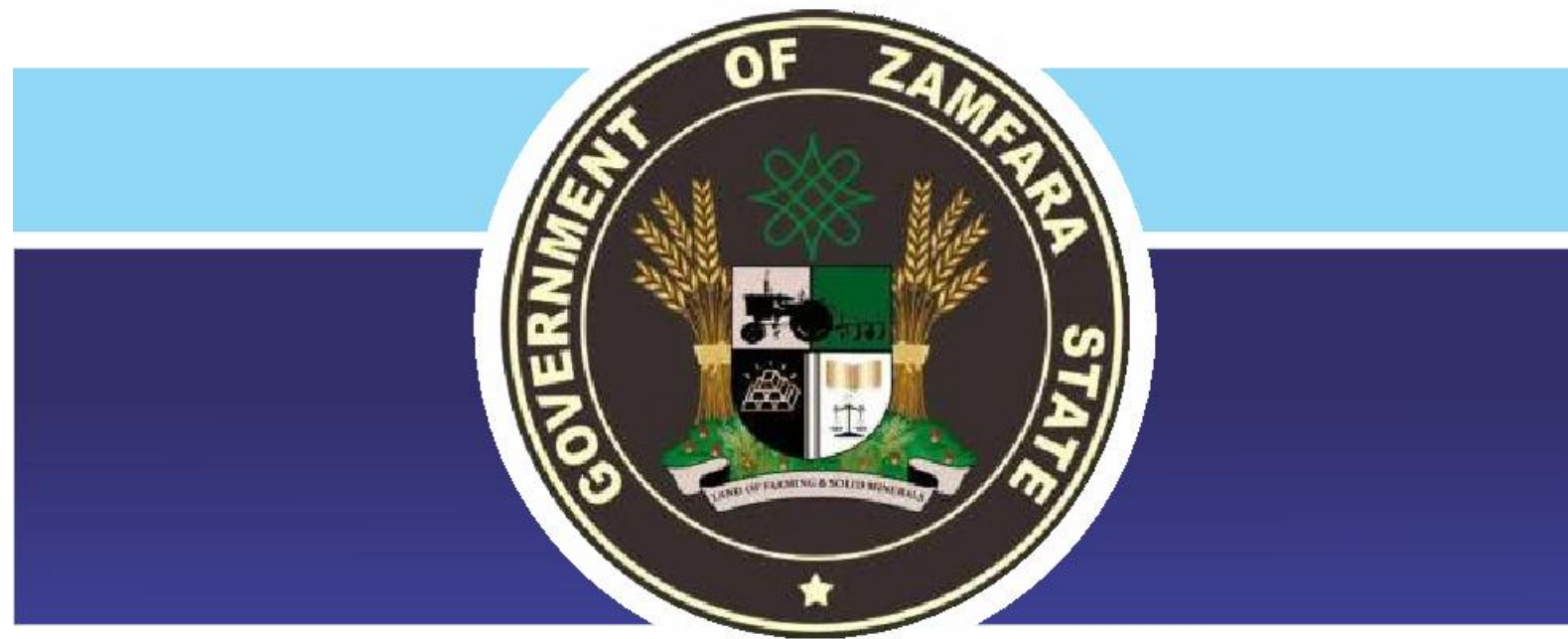




**HIS EXCELLENCY**

**DAUDA LAWAL, Ph.D**

EXECUTIVE GOVERNOR, ZAMFARA STATE



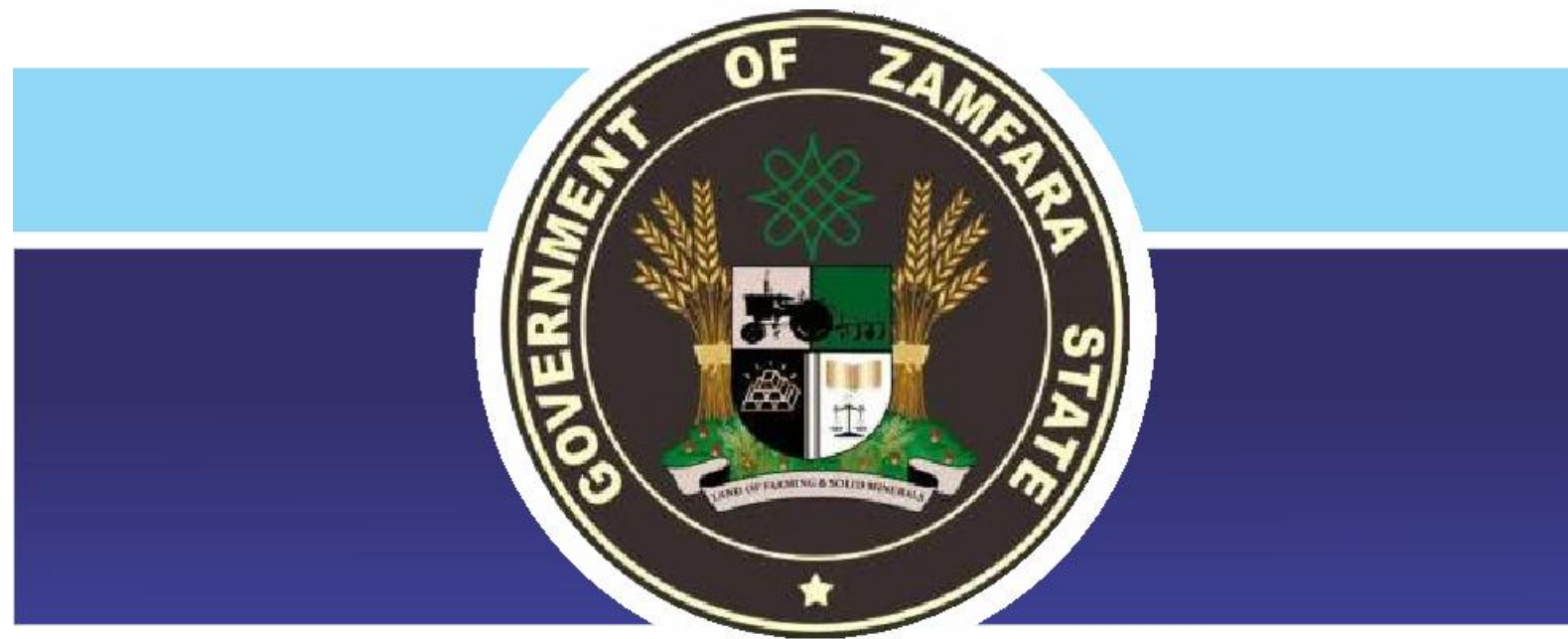




**HIS EXCELLENCY**

**MAL. MANI MUNMUNI MASAMA**

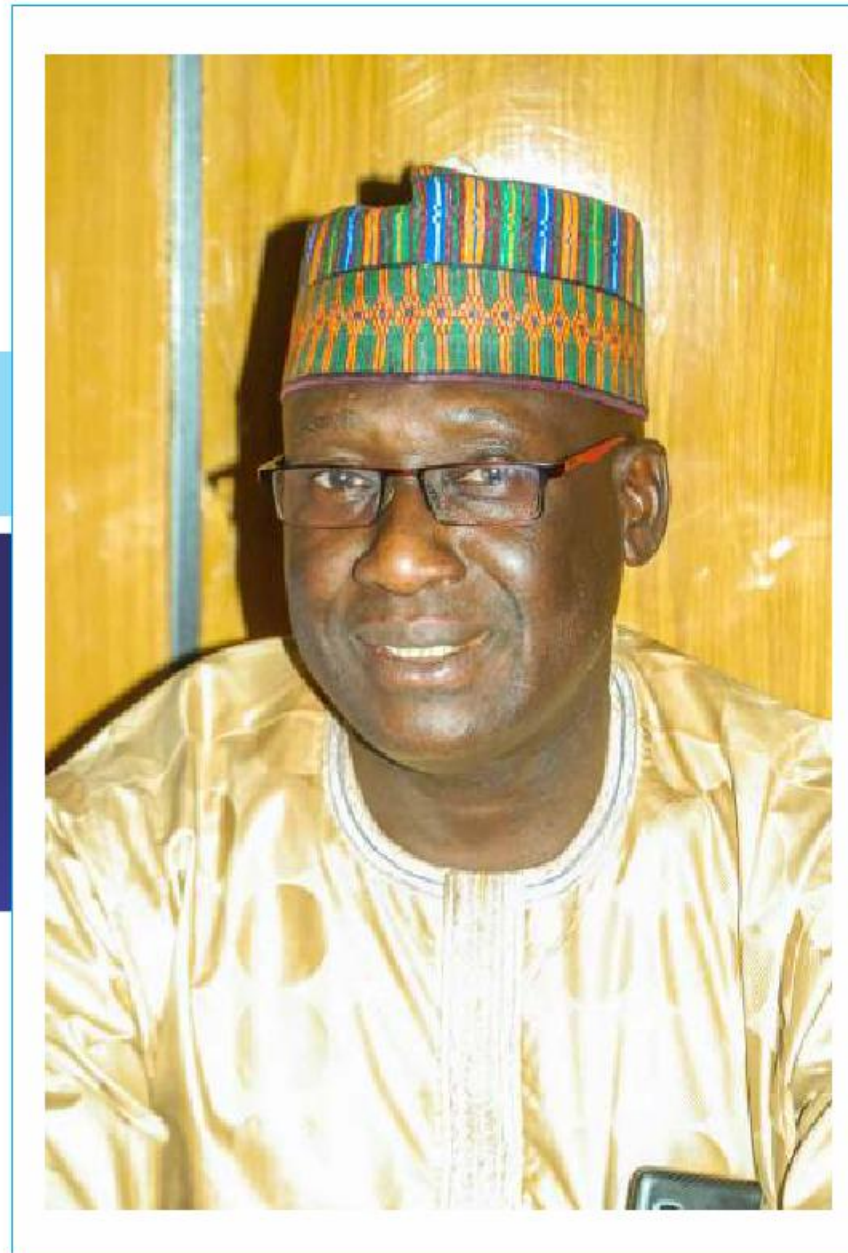
DEPUTY GOVERNOR, ZAMFARA STATE





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





**MUHAMMAD M. ABUBAKAR**, FNCS, MCPN, CITP

PERMANENT SECRETARY  
MINISTRY OF FINANCE, ZAMFARA STATE



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



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**IDRIS SHEHU GUSAU, FCNA**  
DEPUTY ACCOUNTANT GENERAL



**MUHAMMED SANI NAKWADA, DCILRM**  
DG. DEBT. MANAGEMENT



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DIRECTOR CONSOLIDATED ACCOUNTS



**BELLO ABDULLAHI GADA, CNA**  
DIRECTOR FUNDS



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



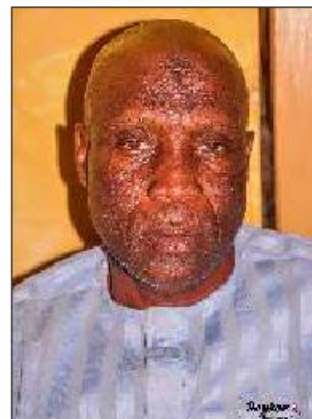
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SUB TREASURER



**ISAH GARBA NIGODAL, ACCA**  
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**GARBA MA'AJI HAYATU**  
DIRECTOR INCORPORATED



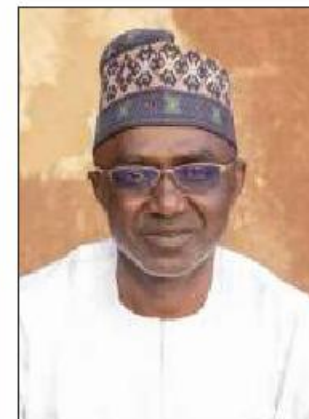
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DIRECTOR PROGRAMMS AND  
FINANCIAL REFORM



**MEMBERS OF THE  
FINAL ACCOUNTS COMMITTEE**



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



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



**SURAJO HASSAN, CNA, CPA**  
DIRECTOR FINANCE  
MEMBER



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



**ADAMU LAWAL MAYANCHI**  
MEMBER



**LAWAL ABDULKADIR**  
MEMBER



**MANNIR ABDULKADIR**  
MEMBER



**AMINU UMAR BUNGUDU**  
MEMBER



**NURA SANI**  
MEMBER



**COMPLETED AND ONGOING PROJECTS**



Freedom Square Road, Gusau



Ongoing Construction of Road Project at Gusau Town



Rehabilitation and installation of Traffic Light at Bello Barau



Ongoing Construction of Road Project at Gusau Town



Rehabilitation and installation of Traffic Light at Bello Barau





Construction of Central Police Station Road Project at Gusau Town



Rehabilitation of Zamfara Plaza Road to JB Secretariat





General Renovation/Rehabilitation at JB. Secretariat Complex Gusau







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







Askarawa Office







Distribution of Farm Implement and Agro Allied Chemicals to Farmers



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







Commissioning of Water Boreholes at Bungudu Local Government Area



Distribution of Farm Implement and Agro Allied Chemicals to Farmers







Completed Road Project at Gada Biyu Area in Gusau



Ongoing Construction Project of Almajiri Schools at Kaura Namoda LGA





Procured Drugs and Consumables items at Samaru Area Gusau





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

18<sup>th</sup> March, 2024

AAZ.31/VOL.1/24

**AUDITOR'S GENERAL CERTIFICATION**

We have audited the 2023 Accounts of Zamfara State Government which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 6.

**Responsibility for the State Financial Statements**

In accordance with the provisions of Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), section 17 of Zamfara State Audit Law 2021 and Section 24 of Finance (Control and Management) Act, Cap F26 LFN 2004 and Section 49 of the Fiscal Responsibility Act of 2007, the Zamfara State Accountant-General is responsible for the preparation and presentation of the Zamfara State Government Financial Statements (FS) in accordance with the IPSAS Cash Basis adopted by the Financial Reporting Council of Nigeria. The Accountant General has thus prepared and submitted to me for audit the State Financial Statements as reproduced in Section 4 of my report, in compliance with Extant Regulations.

**State Auditor-General's responsibility**

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

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



used and the reasonableness of the accounting estimates made by the Management, as well as of the overall presentation of the Financial Statements.

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

**BASIS OF OPINION**

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

**OPINION**

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

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





ZAMFARA STATE  
**MINISTRY OF FINANCE**


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**RESPONSIBILITY FOR FINANCIAL STATEMENTS**

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

To fulfill accounting and reporting responsibilities the accountant General is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the government.

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

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



### LIST OF ABBREVIATIONS/ACRONYMS

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





# STATEMENT OF ACCOUNTING POLICIES (IPSAS CASH)

ISSUED BY

OFFICE OF THE ACCOUNTANT  
GENERAL OF ZAMFARA STATE

2023

## INTRODUCTION

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

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

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

These policies shall form part of the universally agreed framework for financial reporting in Zamfara State.

### IPSAS Cash Basis of Accounting

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

Notes to the GPFS provide additional information about liabilities, borrowings, non-cash assets and investments.

This Accounting policy addresses the following fundamental accounting issue:

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

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





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

S/N ACCOUNTING POLICIES:

1. ACCOUNTING TERMINOLOGIES/DEFINITION

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

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

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

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

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

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

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

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

ALI-AKILU MOHAMMED CNA  
Accountant General  
Zamfara state



**S/N ACCOUNTING POLICIES:**

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

- ix. **Government Business Enterprise (GBE)** means a department or agency that has all the following characteristics:
- Is an entity with the power to contract in its own name;
  - Has been assigned the financial and operational authority to carry on a business;
  - Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;
  - Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and
  - Is controlled by a public sector management or the government.
- x. **Notes to the GPFS** shall include narrative descriptions or more detailed schedules or analysis of amounts shown on the face of the GPFS, as well as additional information.

**2. GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS):**

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

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





**S/N ACCOUNTING POLICIES:**

**3. BASIS OF PREPARATION AND LEGAL PROVISIONS**

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

**4. FUNDAMENTAL ACCOUNTING CONCEPTS**

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

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

**5. ACCOUNTING PERIOD**

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

**6. REPORTING CURRENCY**

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

**7. MDA FOR CONSOLIDATION**

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

**8. COMPARATIVE INFORMATION**

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

**9. BUDGET FIGURES**

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



S/N ACCOUNTING POLICIES:

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

10. RECEIPTS

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

11. EXTERNAL ASSISTANCE

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

12. OTHER BORROWINGS/GRANTS & AIDS RECEIVED

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

13. INTEREST RECEIVED

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

14. GOVERNMENT BUSINESS ACTIVITIES

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





S/N ACCOUNTING POLICIES:

15. **PAYMENTS**

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

16. **LOANS GRANTED**

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

17. **LOAN REPAYMENTS**

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

18. **INTEREST ON LOANS**

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

19. **FOREIGN CURRENCY TRANSACTIONS**

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



S/N ACCOUNTING POLICIES:

20. PREPAYMENTS

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

21. INVESTMENTS

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

22. LEASES

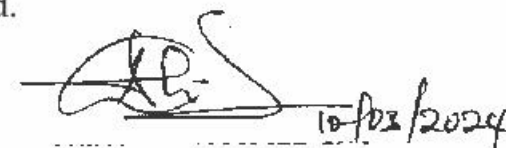
- Cash payment for finance leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as Capital Payments and disclosed in the Statement of Cash Receipts and Payments.
- Operating lease cash payments, where the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

23. CASH BALANCES

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

24. ADVANCES

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



ALI-AKILU MOHAMMED CNA  
Accountant General  
Zamfara state





FIVE YEARS FINANCIAL SUMMARY

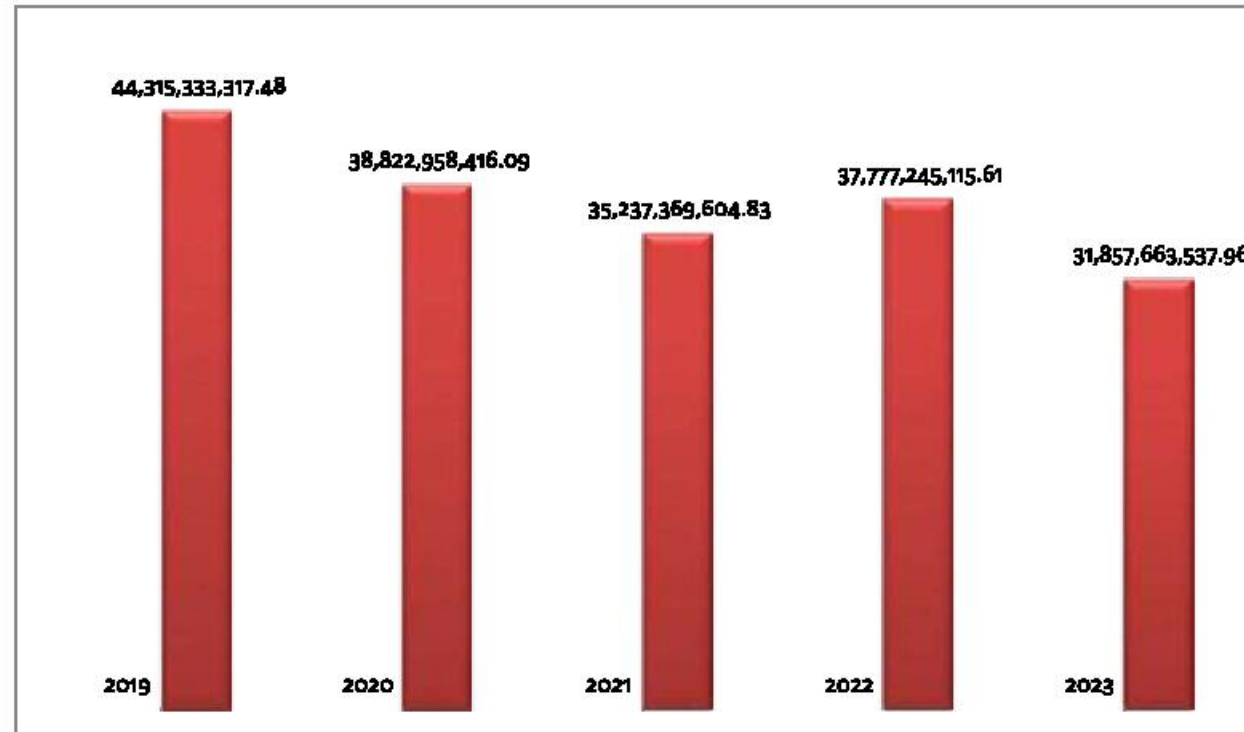
	2023	2022	2021	2020	2019
<b>RECEIPTS:</b>					
Statutory Allocation	31,857,663,537.96	37,777,245,115.61	35,237,369,604.83	38,822,958,416.09	44,315,333,317.48
Value Added Tax	33,423,402,408.17	24,432,934,652.47	20,083,439,772.20	14,465,715,154.17	11,878,767,162.84
Internally Generated Revenue	22,162,099,820.61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

BUDGET PERFORMANCE						
RECEIPT	BUDGETED 2023	ACTUAL 2023	PERCENTAGE	VARIANCE		
STATUTORY ALLOCATION	59,000,000,000.00	31,857,663,537.96	54.00	27,142,336,462.04		
VALUE ADDED TAX	30,500,000,000.00	33,423,402,408.17	109.58	2,923,402,408.17		
INTERNALLY GENERATED REVENUE	19,861,825,271.43	22,162,099,820.61	111.58	2,300,274,549.18		
OTHER REVENUE	13,762,969,465.97	33,129,439,595.80	240.71	19,366,470,129.83		
AIDS AND GRANT	20,738,229,600.00	24,376,006,020.90	117.54	3,637,776,420.90		
<b>SUB- TOTAL</b>	<b>143,863,024,337.40</b>	<b>144,948,611,383.44</b>	<b>100.75</b>	<b>2,552,189,374.86</b>		
<b>ADD CAPITAL RECEIPT</b>						
INTERNAL LOANS	45,100,000,000.00	13,100,000,000.00	29.05	32,000,000,000.00		
<b>GRAND. TOTAL</b>	<b>45,100,000,000.00</b>	<b>13,100,000,000.00</b>	<b>29.05</b>	<b>32,000,000,000.00</b>		
<b>LESS RECURRENT EXPENDITURE</b>						
PERSONNEL COST (INCLUDING CRF CHARGES)	31,078,209,600.00	31,332,694,716.09	100.82	254,485,116.09		
PENSION (SOCIAL BENEFIT)	2,520,000,000.00	2,535,370,307.24	100.61	15,370,307.24		
OVERHEAD COST	73,952,931,849.74	22,138,960,369.40	29.94	51,813,971,480.34		
BANK CHARGES	150,000,000.00	98,476,011.20	65.65	51,523,988.80		
<b>SUB TOTAL</b>	<b>107,701,141,449.74</b>	<b>56,105,501,403.93</b>	<b>52.09</b>	<b>51,595,640,045.81</b>		
<b>ADD REPAYMENT OF LOANS</b>						
	31,372,322,450.22	26,054,734,460.81		5,317,587,989.41		
<b>SUB- TOTAL</b>	<b>31,372,322,450.22</b>	<b>26,054,734,460.81</b>	<b>83.05</b>	<b>5,317,587,989.41</b>		
<b>LESS CAPITAL EXPENDITURE</b>						
ADMINISTRATIVE SECTOR	20,574,421,500.00	10,616,559,730.93	51.60	9,957,861,769.07		
ECONOMIC SECTOR	51,850,801,877.17	9,056,829,640.36	17.47	42,793,972,236.81		
LAW AND JUSTICE SECTOR	1,349,000,000.00	30,566,000.00	2.27	1,318,434,000.00		
SOCIAL SECTOR	20,929,985,000.00	3,837,295,388.48	18.33	17,092,689,611.52		
FUNDED FROM AIDS AND GRANTS	26,120,229,600.00	13,297,301,225.20	50.91	12,822,928,374.80		
<b>SUB TOTAL BY SECTORS</b>	<b>120,824,437,977.17</b>	<b>36,838,551,984.97</b>	<b>140.58</b>	<b>83,985,885,992.20</b>		
<b>GRAND TOTAL</b>	<b>-</b>	<b>70,934,877,539.73</b>	<b>275.72</b>	<b>140,899,114,027.42</b>		



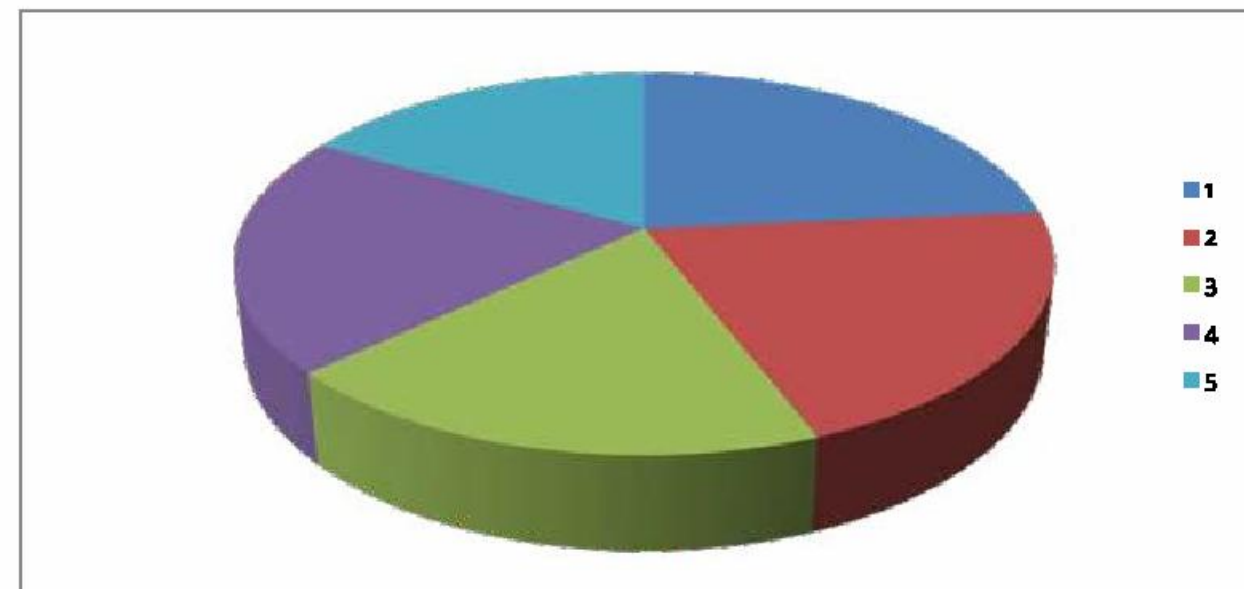


## STATUTORY



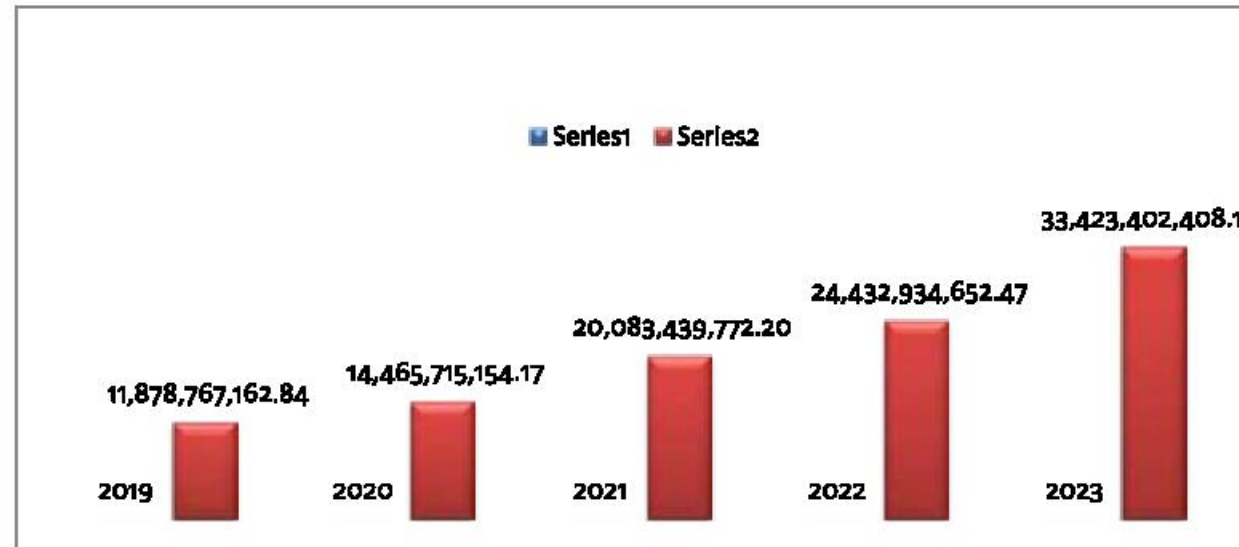
### STATUTORY

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

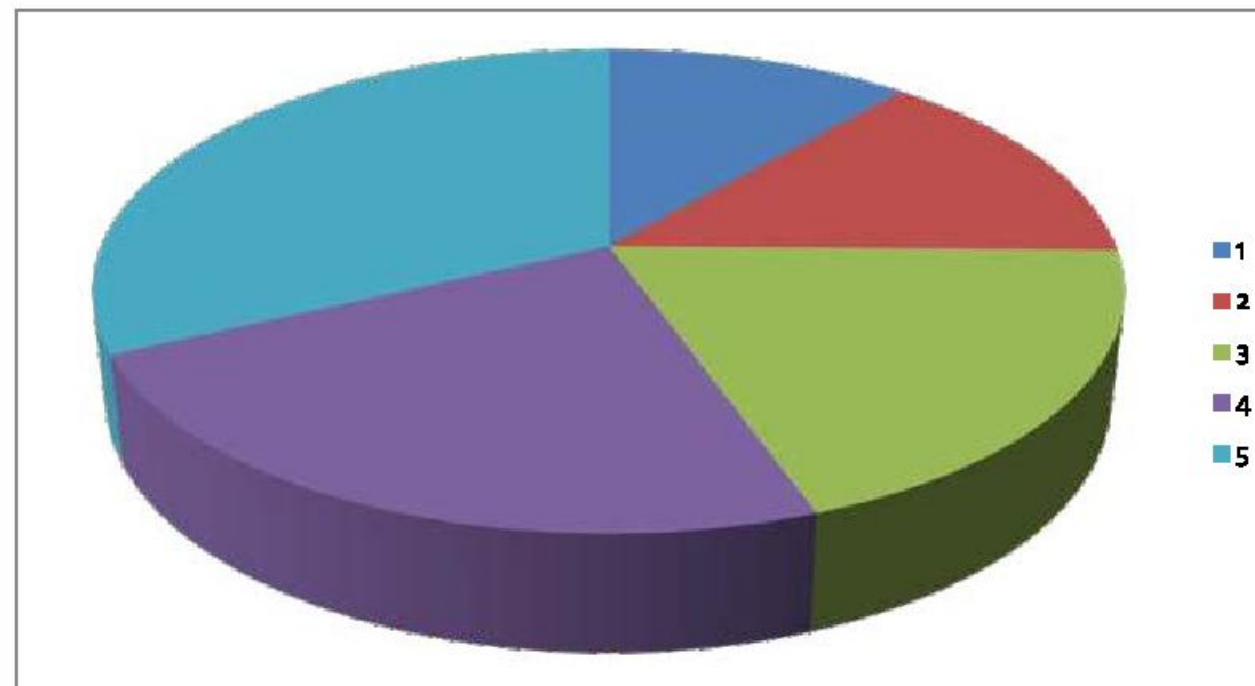


44,315,333,317.48	2019
38,822,958,416.09	2020
35,237,369,605.83	2021
37,777,245,115.61	2022
31,857,663,537.96	2023

### VAT



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

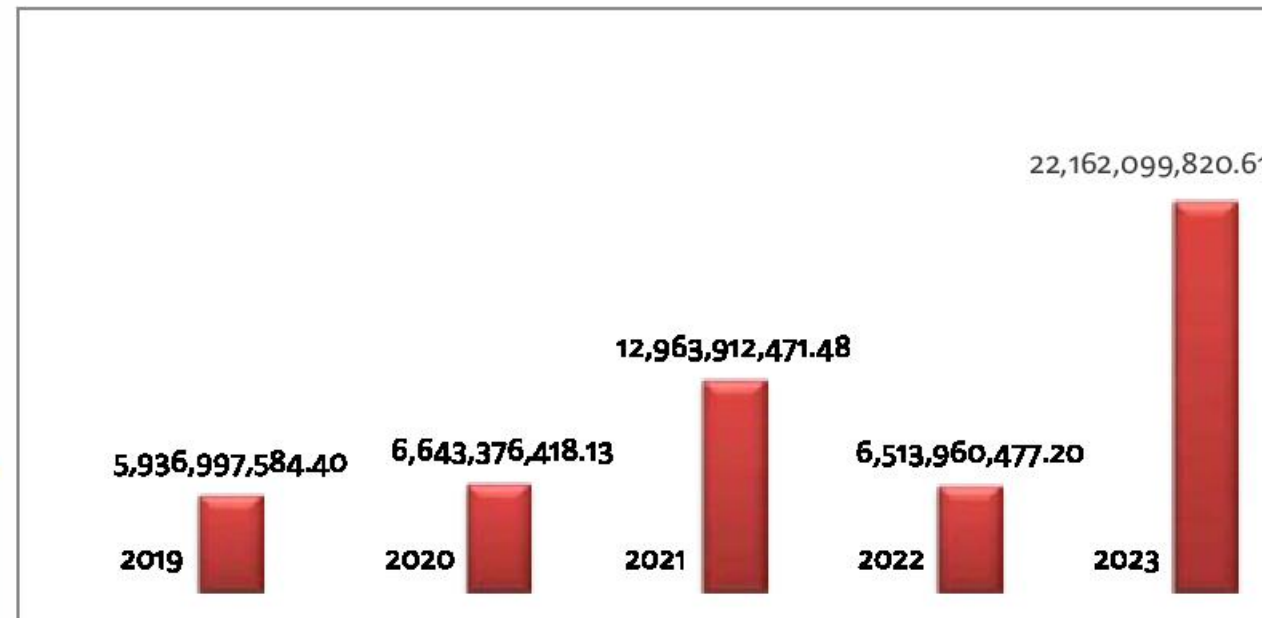


11,878,767,162.84	2019
14,465,715,154.17	2020
20,083,439,772.20	2021
24,432,934,652.47	2022
33,423,402,408.17	2023



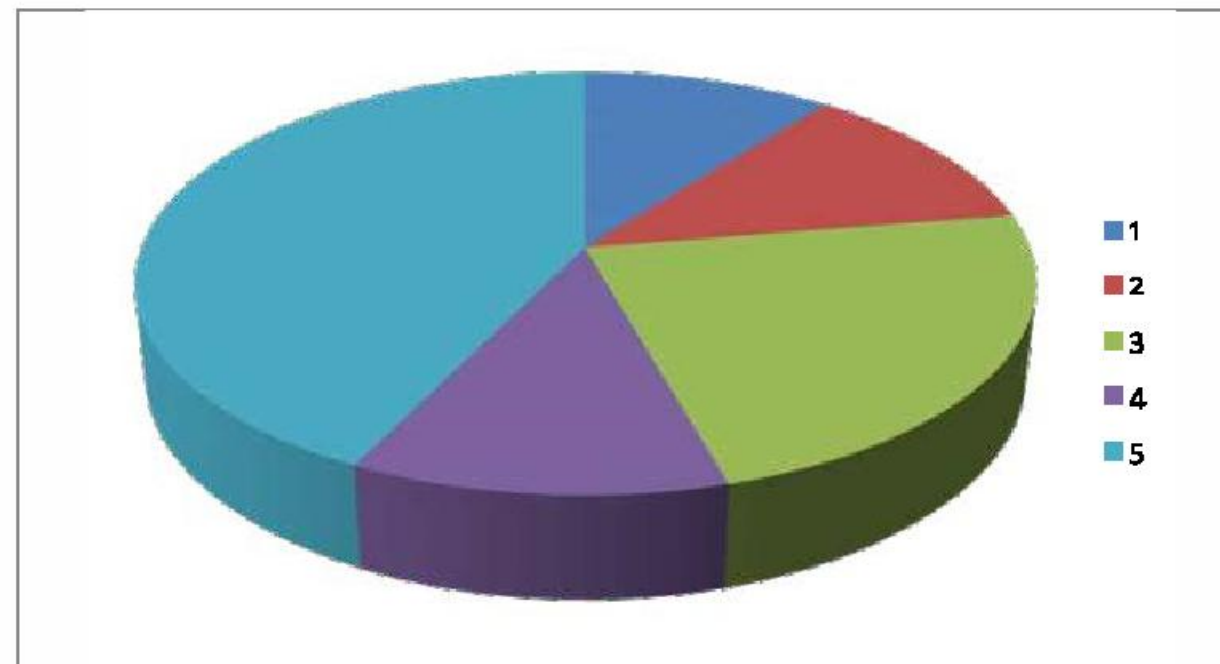


## INTERNALLY GENERATED REVENUE



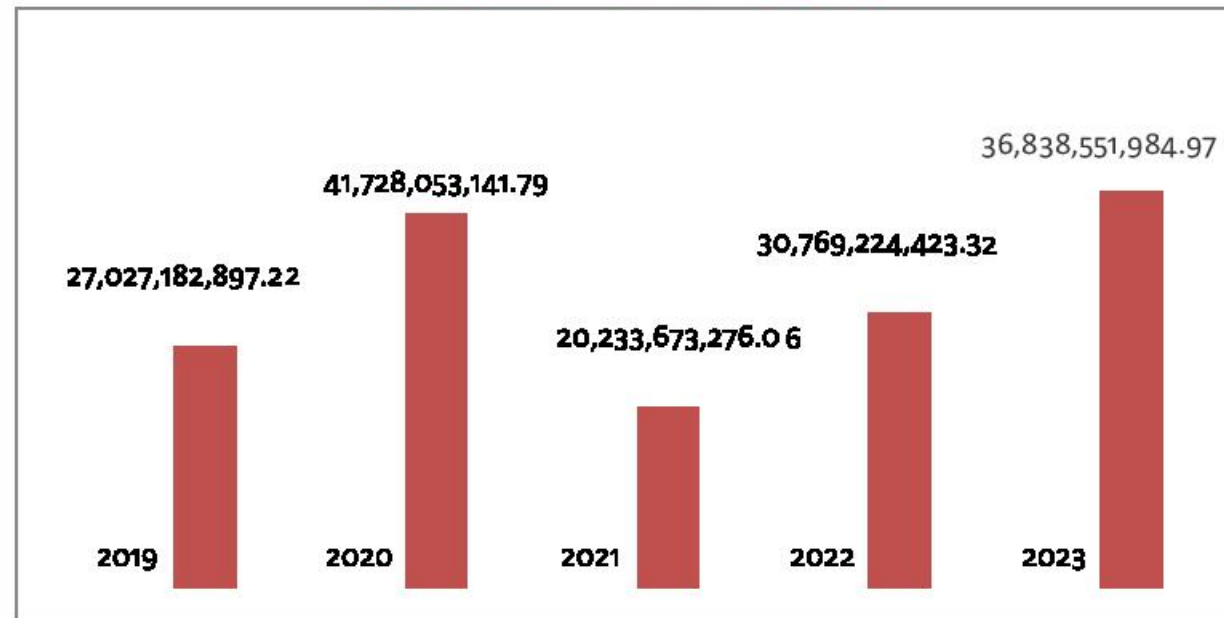
**Internally Generated Revenue**

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

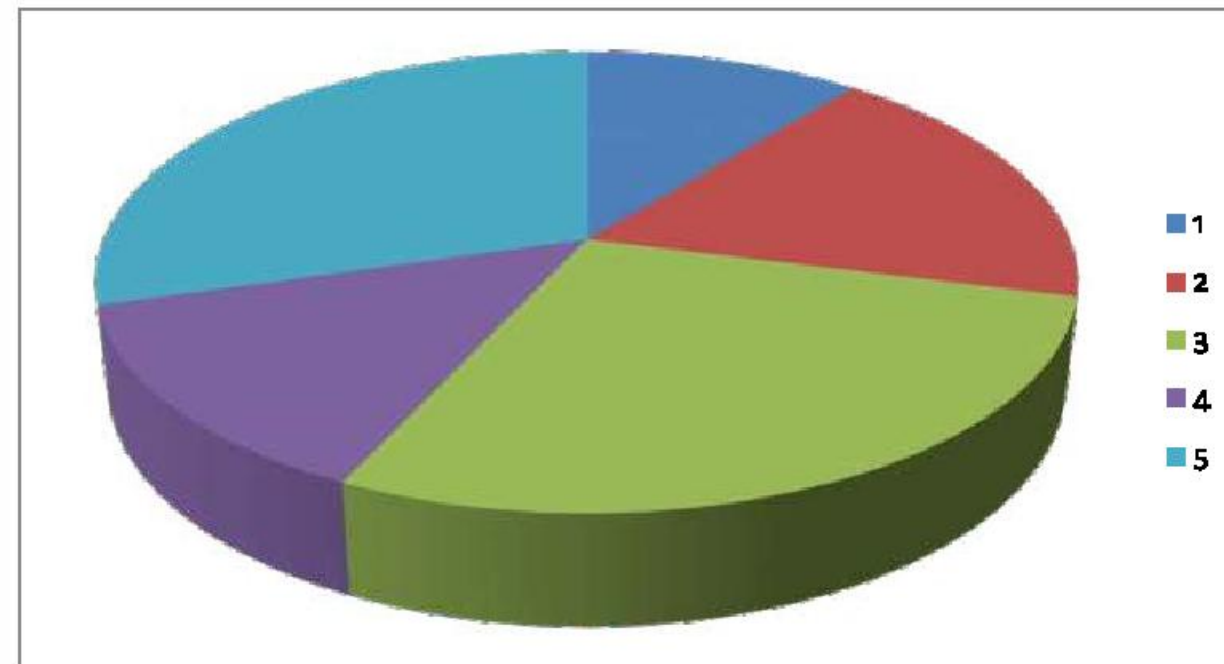


5,936,997,584.40	2019
6,643,376,418.13	2020
12,963,912,471.48	2021
6,513,960,477.20	2022
22,162,099,820.61	2023

## CAPITAL EXPENDITURE



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

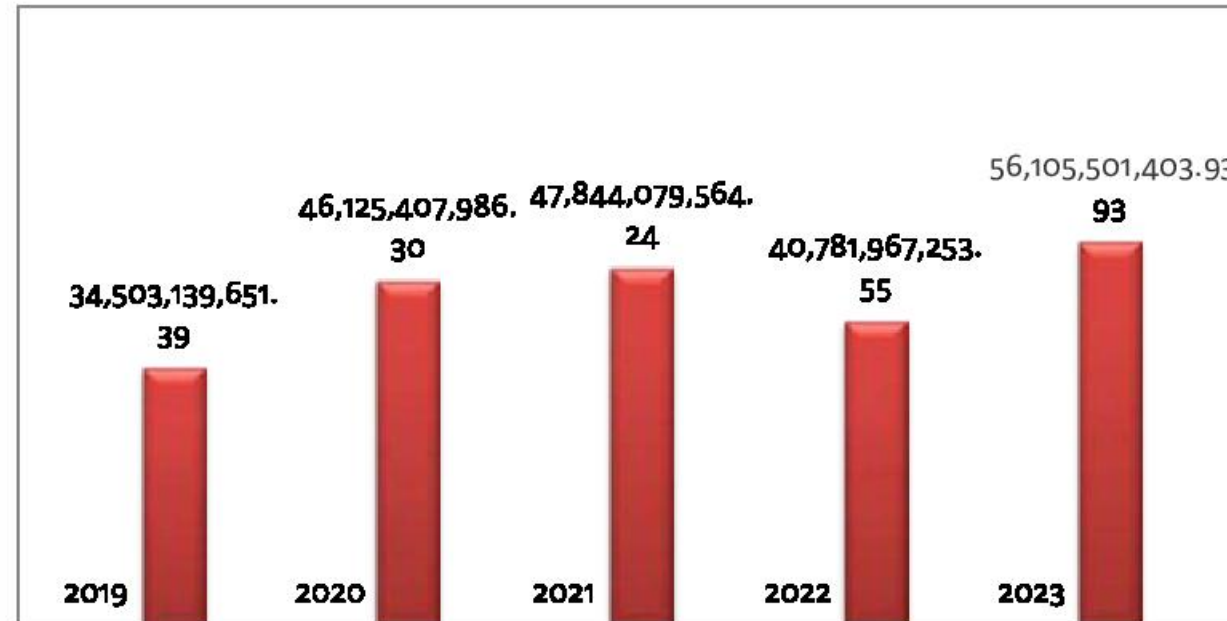


16,255,028,416.01	2019
27,027,182,897.22	2020
41,728,053,141.79	2021
20,233,673,276.06	2022
36,838,551,984.97	2023



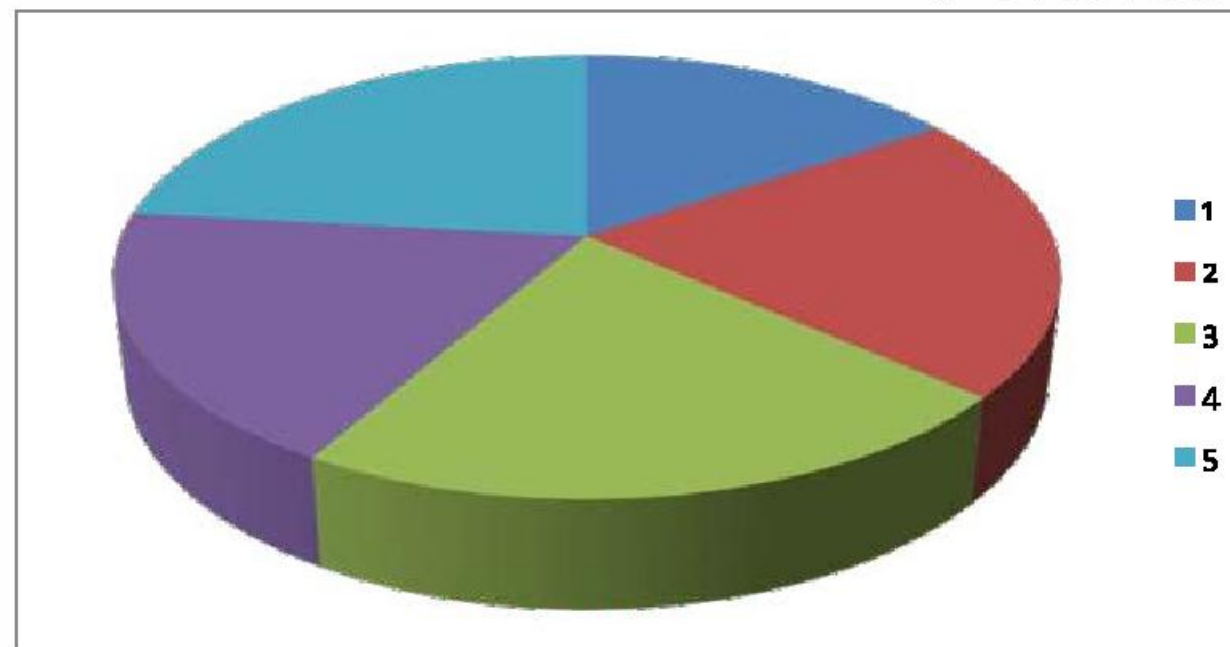


## RECURRENT EXPENDITURE



Recurrent Expenditure

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



34,503,139,651.39	2019
46,125,407,986.39	2020
47,844,079,564.24	2021
40,781,967,253.55	2022
56,105,501,403.93	2023



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

ANNUAL BUDGET 2023	Cashflows from Operating Activities:	NOTE	ACTUAL 2023	ACTUAL 2022
	Receipts		N	N
59,000,000,000.00	Statutory Allocation	1	31,857,663,537.96	37,777,245,115.61
30,500,000,000.00	Value Added Tax Allocation	1A	33,423,402,408.17	24,432,934,652.47
89,500,000,000.00	Sub Total-Statutory Allocation		65,281,065,946.13	62,210,179,768.08
10,832,840,000.00	Personal taxes	2	12,184,194,471.05	5,029,329,284.81
962,640,000.00	Other taxes	2	2,553,418,109.30	412,033,191.04
164,460,000.00	Licences- General	2	1,371,694,042.31	22,781,000.00
2,330,917,758.74	Fees- General	2	3,058,992,353.40	82,444,138.43
112,440,000.00	Fines - General	2	491,321,653.63	24,149,209.82
1,922,150,000.00	Sales - General	2	1,022,924,556.45	772,058,414.00
237,040,000.00	Earnings-General	2	562,475,153.53	87,532,553.98
2,030,000.00	Rent on government buildings General	2	24,713,654.00	-
3,990,000.00	Rent on land & others - General	2	80,656,824.28	-
3,105,220,000.00	Repayments/Refunds - General	2	2,000,000.00	10,084,600.00
76,000,000.00	Investment Income	2	204,778,473.66	-
50,000,000.00	Interest Earned	2	104,315,079.35	19,961,738.87
62,097,512.69	Re-Imbursement General	2	6,942,351.27	-
-	Extraordinary Items	2	493,673,098.39	53,586,346.25
19,861,825,271.43	Sub Total Internally Generated Revenue		22,162,099,820.61	6,513,960,477.20
13,762,969,465.97	Other Revenue	3	33,129,439,595.80	8,477,416,653.86
123,124,794,737.40	Total Receipts		120,572,605,362.54	77,201,856,899.14
	Less Payments:			
31,078,209,600.00	Personnel Costs (Including Salaries on CRF Charges)	4A&B	31,332,694,716.09	24,149,336,246.68
1,500,000,000.00	Pension (Social Benefits)	5	2,535,370,307.24	2,226,626,668.17
63,936,811,360.23	Overhead Charges	6	22,138,960,369.40	30,571,216,068.84
	Payments (Bank Charges)	7	98,476,011.20	92,273,173.37
	Transfer to Min For Local Government		-	123,768,620.00
96,515,020,960.23	Total Payment		56,105,501,403.93	57,163,220,777.06
26,609,773,777.17	Net CashFlow From Operating Activities		64,467,103,958.61	20,038,336,122.08
	CashFlows From Investment Activities			
(20,574,421,500.00)	Capital Expenditure Administrative Sector	8	(10,616,559,730.93)	(8,878,771,678.39)
(51,850,801,877.17)	Capital Expenditure Economic Sector	8	(9,056,829,640.36)	(13,147,574,196.02)
(1,349,000,000.00)	Capital Expenditure Law and justice Sector	8	(30,566,000.00)	-
(20,926,985,000.00)	Capital Expenditure Social Sector	8	(3,837,295,388.48)	(8,742,878,548.91)
-	Capital Expenditure; Funded From Aids And Grants	8B	(13,297,301,225.20)	-
(68,891,434,600.00)	Net CashFlow From Investment Activities		(36,838,581,984.97)	(30,769,224,423.32)
	Cash Flows from Financing Activities			
45,100,000,000.00	Proceeds from Internal Loans	9	13,100,000,000.00	47,152,621,956.63
20,738,229,600.00	Proceeds from Aids and Grants	10	24,376,006,020.90	10,476,653,464.25
704,545,000.00	Proceeds from External Loans		-	-
-	Repayment of External Loans Principal	11A	(1,064,535,745.37)	(455,605,431.82)
	Repayment of External Loans Interest	11B	(167,007,874.56)	-
(665,200,000.00)	Repayment of internal loans (17% Bond)- Principal	12	(376,729,177.93)	(805,435,084.54)
(180,700,000.00)	Repayment of Internal Loans(17% Bond) -Interest	12	(755,591,736.15)	(68,461,982.22)
(25,526,422,450.22)	Repayment of Internal Loans- (CB) -Principal	13	(18,866,209,267.59)	(34,883,523,026.33)
(5,000,000,000.00)	Repayment of Internal Loans - (CB) - Interest	13	(4,824,660,659.21)	(9,875,061,827.91)
35,170,452,149.78	Net CashFlow From Financing Activities		11,421,271,560.09	11,541,188,068.06
	Movement in Other Cash equivalent Accounts			
-	(increase)/Decrease in investments		-	-
(32,920,982,450.22)	Net (decrease)/increase in other Cash Equivalents:		39,849,823,533.73	810,299,766.82
	Total Cashflow from other Cash Equivalent Accounts		39,849,823,533.73	810,299,766.82
	Net cash for the year			
	Cash & its Equivalents as at 1st January,2023		(281,303,997.51)	(1,891,603,764.33)
	Cash & its Equivalents as at 31st December,2023		38,768,519,536.22	(281,303,997.51)

  
10/10/2024

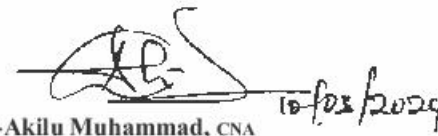
Name And Signature .....  
Accountant General Zamfara State





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

ASSETS-	NOTES	CURRENT YEAR 2023	PREVIOUS YEAR 2022
Liquid Assets-		N	N
Cash held by Accountant General	14	38,768,519,536.22	(281,303,997.51)
Gold worth 11 kg	15	307,372,846.00	307,372,846.00
<b>TOTAL LIQUID ASSETS</b>		<b>39,075,892,382.22</b>	<b>26,068,848.49</b>
<b>Investments and Other Assets</b>			
Stock & Shares	16	14,316,827,908.15	5,057,671,570.41
Sinking Fund Account		-	-
Advances	17A	-	44,331,000.00
Loan granted to LGA		-	-
<b>TOTAL INVESTMENTS &amp; OTHER ASSETS</b>		<b>14,316,827,908.15</b>	<b>5,102,002,570.41</b>
<b>TOTAL ASSETS</b>		<b>53,392,720,290.37</b>	<b>5,128,071,418.90</b>
Liabilities Over Asset	17B	122,071,424,963.64	80,399,832,149.88
<b>TOTAL</b>		<b>175,464,145,254.01</b>	<b>85,527,903,568.78</b>
<b>LIABILITIES:-</b>			
<b>PUBLIC FUNDS</b>			
Consolidated Revenue Fund		412,369,497.80	(27,141,354,995.07)
Capital Development Fund		38,356,150,038.42	(281,303,997.51)
<b>TOTAL PUBLIC FUNDS</b>		<b>38,768,519,536.22</b>	<b>(27,422,658,992.58)</b>
<b>EXTERNAL AND INTERNAL LOANS</b>			
External Loans Outstanding	18A	26,128,444,831.99	12,945,625,412.25
Internal Loans Outstanding	18B	74,194,584,813.17	94,091,946,247.76
Internal Loans - Bonds Outstanding	18B	17,258,270,822.07	-
<b>TOTAL EXTERNAL AND INTERNAL LOANS</b>		<b>117,581,300,467.23</b>	<b>107,037,571,660.01</b>
<b>OTHER LIABILITIES</b>			
Retention	19A	-	-
Social benefit	19B	8,419,167,036.74	5,912,990,901.35
Contractors	19C	10,695,158,213.82	-
<b>TOTAL LIABILITIES</b>		<b>19,114,325,250.56</b>	<b>5,912,990,901.35</b>
<b>Public Fund + Liabilities</b>		<b>175,464,145,254.01</b>	<b>85,527,903,568.78</b>

  
10/03/2024

Name And Signature .....  
Accountant General Zamfara State

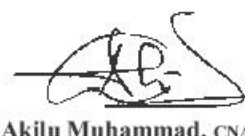
**Note:** 18A External Loan Outstanding, The Figure(N 14,247,355,165.11)in Addition on the note is not a new Loan but the exchange rate difference between Naira and Dollar

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



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

ACTUAL 2022	DETAILS	NOTES	ACTUAL 2023	FINAL BUDGET 2023	CURRENT YR INITIAL BUDGET 2023	SUP. BUDGET 2023	VAR.(%) ON FINAL BUDGET
N			N				
(1,891,683,764.35)	Opening Balance		-				
	<b>ADD: REVENUE</b>						
37,777,245,115.61	Statutory Allocation	1	31,157,663,537.96	39,000,000,000.00	44,000,000,000.00	-	54.00
24,432,934,452.47	Value Added Tax Allocation	1A	33,423,402,408.17	30,500,000,000.00	30,500,000,000.00	-	109.58
61,110,179,567.95	Sub Total: Statutory Allocation		64,581,065,946.13	69,500,000,000.00	74,500,000,000.00	-	72.94
5,023,329,294.81	Personal taxes	2	12,184,194,471.05	10,832,840,000.00	9,870,250,000.00	-	112.47
412,033,191.64	Other taxes	2	2,533,418,109.30	962,640,000.00	717,530,000.00	-	265.25
22,781,000.00	Licences - General	2	1,371,694,042.31	164,460,000.00	39,200,000.00	-	834.06
82,444,138.45	Fees - General	2	3,058,992,353.40	2,330,917,758.74	23,000,000.00	-	131.24
24,149,209.82	Fines - General	2	491,321,653.63	112,440,000.00	2,210,000.00	-	436.96
772,058,414.00	Salaries - General	2	1,822,924,556.45	1,922,150,000.00	15,500,000.00	-	53.22
87,532,553.98	Earnings-General	2	562,475,153.53	237,040,000.00	150,000,000.00	-	237.29
-	Rent on Government buildings-General	2	24,713,654.00	2,000,000.00	-	-	1217.42
-	Rent on Land & others - General	2	80,656,824.28	3,990,000.00	-	-	2,021.47
10,084,600.00	Repayments/Refunds - General	2	2,000,000.00	3,105,220,000.00	3,105,200,000.00	-	0.06
-	Investment Income	2	204,778,473.66	76,000,000.00	-	-	269.45
19,961,738.87	Interest Earned	2	104,315,079.35	50,000,000.00	50,000,000.00	-	208.63
-	Re-Imbursement General	2	6,942,351.27	62,097,512.69	-	-	11.18
53,586,346.25	Extraordinary Items	2	493,673,098.39	-	200,000,000.00	-	-
6,513,940,477.28	Sub Total Internally Generated Revenue		22,162,099,828.61	19,861,825,271.43	14,172,840,000.00	-	111.58
8,477,416,653.86	Other Receipts	3	33,129,439,595.88	13,762,969,465.97	-	-	248.71
76,109,955,134.81	<b>TOTAL REVENUE</b>		128,572,685,362.54	123,124,794,737.46	88,672,840,000.00	-	
	<b>LESS: EXPENDITURE</b>						
24,148,336,246.68	Personnel Costs (including Salaries on CRP Charges)	4A&B	31,332,694,716.09	30,998,509,600.00	29,284,482,151.00	-	-
-	Social Benefit		-	-	-	-	-
2,226,626,668.17	Pension (Social Benefits)	5	2,535,370,307.24	1,500,000,000.00	-	-	-
30,571,216,068.84	Overhead	6	22,138,960,369.40	63,936,811,360.23	73,952,931,849.74	-	-
92,273,173.37	Bank Charges	7	98,476,011.20	-	-	-	-
57,839,462,157.86	<b>SUB TOTAL RECURRENT EXPENDITURE</b>		56,165,581,403.93	96,435,320,960.23	103,237,414,000.74	-	-
	<b>OTHER RECURRENT PAYMENT/EXPENDITURE</b>						
455,605,431.82	Repayment of External Loans Principal	11 A	1,064,535,745.37	-	357,479,286.44	-	-
-	Repayment of External Loans Interest	11 B	167,007,874.56	-	-	-	-
-	Internal Loan Repayments		-	-	-	-	-
34,883,323,026.33	Repayment of Internal Loans - (CB) -Principal	13	18,866,209,267.59	25,526,422,450.22	28,845,698,758.34	-	-
9,873,061,827.91	Repayment of Internal Loans - (CB) - Interest	13	4,824,660,659.21	5,000,000,000.00	11,346,466,713.35	-	-
805,435,064.54	Repayment of internal loans (17% Bond) -Principal	12	376,728,177.93	665,200,000.00	100,561,191.97	-	-
68,461,982.22	Repayment of Internal Loans(17% Bond) -Interest	12	755,591,756.15	180,700,000.00	-	-	-
46,888,887,352.82	<b>SUB TOTAL LOANS REPAYMENT</b>		26,894,734,468.81	31,372,322,450.22	40,698,323,958.88	-	-5.55
183,127,539,589.88	<b>TOTAL EXPENDITURE</b>		82,160,235,864.74	127,808,043,410.45	-	-	-
(27,017,586,375.87)	<b>OPERATING BALANCE</b>		38,412,348,497.80	(4,683,248,673.85)	-	-	-
	<b>APPROPRIATIONS/ TRANSFERS:</b>						
	Transfer to Capital Development Fund		38,000,000,000.00				
	Staking Fund Investment						
(3,562,718,875.88)	<b>Closing Balance</b>		412,348,497.80				

  
10/02/2024

Name And Signature .....  
Accountant General Zamfara State





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

ACTUAL 2023	DETAILS	Note	ACTUAL 2023	Final Budget 2023	Initial/Original Budget 2023	Supplementary Budget 2023	Performance On Total
N			N				
2,471,114,311.55	Opening Balance		(281,383,997.51)	-	-	-	-
	<b>ADD: REVENUE</b>						
(27,141,954,995.07)	Transfer from Consolidated Revenue Fund		38,000,000,000.00	27,226,433,777.17	-	-	-
10,476,633,464.25	Aids and Grants	10	24,376,006,020.90	20,738,229,600.00	26,120,229,600.00	-	117.54
-	External Loans		-	704,545,000.00	-	-	-
47,152,621,956.63	Internal Loans	9	13,100,000,000.00	45,100,000,000.00	-	-	17.42
38,487,928,425.81	<b>TOTAL REVENUE AVAILABLE</b>		75,194,782,023.39	93,769,208,377.17	26,120,229,600.00	-	-
							-
							-
<b>ACTUAL 2022</b>	<b>LESS: CAPITAL EXPENDITURE</b>						
8,578,771,678.39	Administrative Sector	8	10,616,559,730.93	20,574,421,500.00	19,725,500,000.00	-	28.82
13,147,574,196.02	Economic Sector	8	9,056,829,640.36	51,850,801,877.17	22,696,000,000.00	-	24.59
-	Law and justice Sector		30,566,000.00	1,349,000,000.00	2,120,000,000.00	-	0.08
8,742,878,548.91	Social Sector	8	3,837,295,388.48	20,926,985,000.00	35,737,000,000.00	-	10.42
-	Capital Expenditure; Funded From Aids And Grants	8B	13,297,301,225.20	-	-	-	36.10
38,769,224,423.32	<b>Total Capital Expenditure</b>		36,838,551,984.97	94,701,208,377.17	88,278,500,000.00	-	234.96
(281,383,997.51)	<b>CLOSING BALANCE</b>		38,356,150,038.42	-			
	<b>Name And Singnature of.....</b>						
	<b>Accountant General Zamfara State</b>						

Name And Singnature .....  
Accountant General Zamfara State



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

NOTE	Details	Ref. Note	Amount	Amount		
			N	N		
1	A- Share of Statutory Allocation from FAAC					
	Net Share of Statutory Allocation from FAAC	A	17,141,974,825.82			
	Add: Deduction at source for Loan Repayment	B	14,715,688,912.34			
	Total(GROSS) FAAC Allocation		31,857,663,738.16	31,857,663,738.16		
	B. Value Added Tax					
1A	Share of Value Added Tax (VAT)	C	23,423,402,408.17	23,423,402,408.17		
2	INTERNALLY GENERATED REVENUE	D				
ECONOMIC CODE			ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2022
120101	PERSONAL TAXES					
12010104	PAYE ORGANIZED PRIVATE SECTION		2,855,988,921.53	1,000,000,000.00	1,855,988,921.53	589,948,982.12
12010105	PAYE INFORMAL SECTION		224,880,811.05	100,000,000.00	124,880,811.05	364,093.00
12010106	PAYE PUBLIC - LOCAL GOVERNMENTS		1,905,335,893.91	2,500,000,000.00	(594,664,106.09)	395,088,041.30
12010107	PAYE PUBLIC - STATE GOVERNMENT		2,628,440,948.16	2,500,000,000.00	128,440,948.16	987,962,948.32
12010108	PAYE FEDERAL GOVERNMENT ESTABLISHMENTS		3,056,892,976.77	3,681,000,000.00	(624,107,023.23)	3,044,443,555.79
12010109	DIRECT ASSESSMENT TAX		1,825,151,918.64	100,000,000.00	1,725,151,918.64	2,051,662.68
	TOTAL		12,486,194,479.06	9,770,000,000.00	2,716,194,479.06	3,010,889,484.81
120102	OTHER TAXES					
12010201	SALES TAXES		796,488,479.82	10,000.00	796,478,479.82	838,750.00
12010202	PROPERTY TAX		395,427,844.11	10,000.00	395,417,844.11	3,079,875.00
12010203	WITHHOLDING TAX		779,861,200.11	265,000,000.00	514,861,200.11	372,012,618.61
12010204	STAMP DUTY		143,351,173.99	250,000,000.00	(106,648,826.01)	2,471,216.85
12010205	POOL BETTING TAX		137,311,244.09		137,311,244.09	-
12010206	DEVELOPMENT DUTY/LEVY		123,898,532.13		123,898,532.13	85,881,472.48
12010207	CAPITAL GAIN TAX		117,389,953.80	200,000,000.00	(82,610,046.20)	-
12010208	LIVESTOCK TAX		23,591,802.10	2,500,000.00	21,091,802.10	1,868,450.00
12010209	ENTERTAINMENT TAX		35,377,703.15	10,000.00	35,367,703.15	-
	TOTAL		2,558,416,109.30	772,500,000.00	1,785,916,109.30	812,432,151.04
120201	LICENSES - GENERAL					
12020105	RADIO/TELEVISION STATION LICENSES		366,207,669.18	-	366,207,669.18	100,000.00
12020110	BARBER HOUSE LICENSE		27,047,718.48	-	27,047,718.48	-
12020114	DANE GUN LICENSES		36,063,624.64	-	36,063,624.64	-
12020116	CATTLE DEALER LICENSES		130,197,033.90	-	130,197,033.90	-
12020118	DRIED FISH & MEAT LICENSES		140,207,870.91	-	140,207,870.91	-
12020118	PET (DOG) LICENSES		141,375,027.75	-	141,375,027.75	-
12020119	FISHING PERMITS		3,015,906.16	-	3,015,906.16	-
12020122	POND LICE BUYING LICENSES		12,622,268.62	-	12,622,268.62	-
12020131	MOTOR VEHICLE LICENSES		63,111,343.12	3,000,000.00	60,111,343.12	2,899,025.00
12020132	DRIVERS' LICENSES		72,961,273.19	13,000,000.00	59,961,273.19	10,680,000.00
12020133	PREVENT MEDICINE & DRUG STORES LICENSES		5,409,543.70	-	5,409,543.70	3,000.00
12020134	PRIVATE SCHOOLS LICENSES		25,244,537.25	-	25,244,537.25	3,728,000.00
12020136	HEALTH FACILITIES LICENSES		54,085,436.96	-	54,085,436.96	20,000.00
12020137	TRADE PERMIT LICENSES		92,471,981.15	-	92,471,981.15	-
12020139	LEARNER'S PERMIT		94,038,902.16	-	94,038,902.16	287,500.00
12020140	FORESTRY REVENUE		30,654,080.94	-	30,654,080.94	300,000.00
12020141	HIDES AND SKIN BUYERS LICENCE		19,241,111.00	-	19,241,111.00	-
12020142	HIDES AND SKIN PREMISES LICENCE		3,005,000.00	-	3,005,000.00	-
12020143	HARY LEAVE BUYERS LICENCE		1,504,500.00	-	1,504,500.00	-
12020144	RENEWAL OF MOTOR VEHICLE LICENCE		-	2,000,000.00	(2,000,000.00)	2,086,700.00
12020145	MARRIAGE CERTIFICATE LICENCE		-	-	-	-
12020146	BEAST OF BURDEN LICENCE		-	-	-	-
12020147	MOVEMENT AND LOADING LICENCE		-	-	-	-
12020151	REGISTRATION OF TRICYCLE LICENCE		-	12,000,000.00	(12,000,000.00)	765,000.00
12020152	RENEWAL OF TRICYCLE LICENCE		-	8,000,000.00	(8,000,000.00)	502,025.00
12020153	REGISTRATION OF MOTORCYCLE LICENCE		815,522.66	1,000,000.00	(184,477.34)	673,500.00
12020154	RENEWAL OF MOTORCYCLE LICENCE		827,485.84	200,000.00	627,485.84	782,150.00
12020155	QUARRY CRUSHING PLANT LICENCE		45,775,343.10	-	45,775,343.10	-
	TOTAL		1,371,694,042.31	38,200,000.00	1,333,494,042.31	28,781,000.00





120204	FEES - GENERAL				
12020401	COURT FEES	43,995,133.42	-	43,995,133.42	1,099,800.00
12020404	TRADE UNION FEES	52,469,879.00	-	52,469,879.00	-
12020409	WEIGHTS & MEASURE FEES	68,276,544.00	-	68,276,544.00	-
12020413	FILMS CENSORSHIP/ PRODUCTION FEES	49,952,696.41	-	49,952,696.41	78,000.00
12020419	TRADE TESTING FEES	115,023,897.73	-	115,023,897.73	2,914,300.00
12020427	CONTRACT REGISTRATION FEES	109,052,575.84	-	109,052,575.84	5,873,095.01
12020428	MARRIAGE/ DIVORCE FEES	44,289,215.45	-	44,289,215.45	-
12020420	PILGRIMS WELFARE FEES	15,000,000.00	-	15,000,000.00	180,000.00
12020424	ACCREDITATION FEES	57,078,380.71	-	57,078,380.71	-
12020426	COURT SUBMISSIONS FEES	57,206,832.00	-	57,206,832.00	10,750,249.00
12020427	TENDER FEES	98,024,500.70	-	98,024,500.70	-
12020428	FIRE SAFETY CERTIFICATE FEES	58,690,311.31	-	58,690,311.31	2,240,500.00
12020430	PROFESSIONAL REGISTRATION FEES	49,003,610.24	-	49,003,610.24	-
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	286,862,789.31	-	286,862,789.31	-
12020436	BILL BOARD ADVERTISEMENT FEES	64,555,752.90	-	64,555,752.90	-
12020438	SURVEY PLANNING/ BUILDING FEES	44,371,866.00	-	44,371,866.00	6,737,500.00
12020440	MEDICAL CONSULTANCY FEES	14,738,600.00	-	14,738,600.00	2,680,000.00
12020441	LABORATORY ANALYSIS FEES	58,088,272.83	-	58,088,272.83	-
12020446	AGRICULTURAL/VETERINARY SERVICES FEES	14,214,154.00	-	14,214,154.00	-
12020447	LAND USE FEES	101,264,580.28	-	101,264,580.28	-
12020448	DEVELOPMENT LEVIES	-	10,000,000.00	(10,000,000.00)	-
12020449	BUSINESS/TRADE OPERATING FEES	70,324,146.16	-	70,324,146.16	-
12020451	TIMBER & FOREST FEES	53,895,525.42	-	53,895,525.42	-
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	22,319,092.05	-	22,319,092.05	-
12020453	APPLICATIONS FEES	124,826,869.59	-	124,826,869.59	490,000.00
12020454	PARKING FEES	-	-	-	28,000.00
12020455	CONSENT FEES (NON-REFUNDABLE)	77,930,326.90	-	77,930,326.90	920,000.00
12020456	CERTIFICATE OF ROAD WORTHINESS	41,580,699.27	-	41,580,699.27	1,846,263.00
12020458	LAND DEVELOPMENT FEES	95,980,634.42	-	95,980,634.42	32,470.00
12020459	EXAMINATION FEES	25,988,305.29	-	25,988,305.29	-
12020460	MARINET FEES	93,000,000.00	-	93,000,000.00	-
12020461	HOTELS LEVY	99,424,640.96	-	99,424,640.96	4,690,734.09
12020462	IRRIGATION FEES	58,321,228.00	-	58,321,228.00	3,457,771.00
12020464	IMMUNIZATION, VACCINATION & POULTRY FEES	30,115,135.70	-	30,115,135.70	1,100,000.00
12020465	PERFORMANCE OF CONTRACT AGREEMENTS	204,132,625.70	-	204,132,625.70	1,473,284.70
12020469	TRADE CATTLE FEES	80,678,046.45	-	80,678,046.45	19,572,000.00
12020471	MARRIAGE CERTIFICATE	98,670,981.73	-	98,670,981.73	755,000.00
12020472	ROAD CUTTING FEES	45,975,204.72	-	45,975,204.72	-
12020473	ACCOMMODATION FEES	47,682,102.05	-	47,682,102.05	180,000.00
12020474	HONEY CARriage CERTIFICATE	-	8,000,000.00	(8,000,000.00)	549,510.00
12020475	CONTRACT PROCESSING FEES	52,918,871.50	-	52,918,871.50	-
12020476	REGISTRATION BOOKLET	-	5,000,000.00	(5,000,000.00)	2,357,500.00
12020477	LAND CHARGES	-	-	-	6,713,098.65
12020479	PRIVATE CLINICS REGISTRATION/RENEWAL	82,825,809.71	-	82,825,809.71	27,000.00
12020480	AFFIDAVIT AND DECLARATION OF AGE	-	-	-	601,331.08
12020482	AMUSEMENT PARK FEES	72,937,894.61	-	72,937,894.61	-
12020483	STATE FEES	-	-	-	-
12020484	EDUCATION LEVY	-	-	-	172,000.00
12020485	APPEAL FEES SHARIA COURT	43,775,854.00	-	43,775,854.00	194,430.00
12020486	APPEAL FEES HIGH COURT	62,795,802.25	-	62,795,802.25	5,084,108.00
12020489	CONFERENCE HALL FEES	-	-	-	-
12020490	ZAMFARA TRANSPORT AUTHORITY FEES	44,155,055.05	-	44,155,055.05	-
12020492	CERTIFICATE OF OCCUPANCY FEES	-	-	-	-
12020495	ABAJOUR FEES	-	-	-	-
	TOTAL	2,598,897,353.40	23,000,000.00	2,621,897,353.40	82,444,798.48
120205	FINES - GENERAL				
12020501	COURT FINES	-	-	-	428,800.00
12020502	OBSTRUCTION FINES	-	2,000,000.00	(2,000,000.00)	374,375.00
12020503	PENALTY GENERAL	88,170,305.24	280,000.00	87,890,305.24	20,805,034.62
12020504	FINES FOR ILLEGAL CUTTING OF ROAD	88,170,305.24	-	88,170,305.24	2,000,000.00
12020505	SANITATION COURT FINES	6,608,559.29	-	6,608,559.29	-
12020507	EVACUATION OFFENCES FINES	77,229,504.48	-	77,229,504.48	-
12020510	ILLEGAL MINERS	-	-	-	-
12020511	MINING OFFENCES FINES	8,092,810.67	-	8,092,810.67	-
12020513	CONTRAVENTION OFFENCES FINES	8,262,661.68	-	8,262,661.68	-
12020514	FINES FOR ILLEGAL OPERATION OF SCHOOL	7,851,419.08	-	7,851,419.08	-
12020515	FINES FOR ILLEGAL OPERATION OF TRADITIONAL MEDICAL HEALTH SHOPS	8,060,318.90	-	8,060,318.90	-
12020516	FINES FOR ILLEGAL OPERATION OF PATENT MEDICINE STORE	5,045,208.76	-	5,045,208.76	-
12020517	FINES FOR ILLEGAL OPERATION OF HOSPITALS & MATERNITY HOMES	7,244,352.82	-	7,244,352.82	-
12020520	PENALTY ON STAMP DUTIES	8,704,075.24	-	8,704,075.24	-
12020522	PENALTY FOR LATE PAYMENT DEVELOPMENT FEE	22,244,326.71	-	22,244,326.71	-
12020524	FOREST OFFENCES FINES	26,225,323.42	-	26,225,323.42	-
12020525	PENALTY FOR HEAVY DUTY VEHICLE	8,500,000.00	-	8,500,000.00	-
12020528	PENALTY FOR DAMAGE TO PUBLIC PROPERTY	25,663,261.09	-	25,663,261.09	-
12020529	FINES ON OVERDUE BOOKS	-	-	-	-
12020530	COURT FINES ON TRAFFIC OFFENCES	1,672,140.17	-	1,672,140.17	-
12020532	STRAY ANIMAL FINES	43,324,826.01	-	43,324,826.01	-
12020533	POLLUTERS FINE PRINCIPLE FINES	41,159,171.6	-	41,159,171.6	-
12020537	FINES FOR TRAFFIC AND VEHICLE OFFENCES	8,576,804.27	-	8,576,804.27	-
	TOTAL	481,881,523.69	2,280,000.00	484,161,523.69	24,148,209.82



120200	SALES - GENERAL				
12020001	SALES OF JOURNAL & PUBLICATIONS	45,220,285.93	-	45,220,285.93	54,399,460.00
12020002	SALES OF ID CARDS	32,723,263.89	-	32,723,263.89	-
12020003	SALES OF STORES/SCRAPS/UNSERVICEABLE ITEMS	88,384,240.00	-	88,384,240.00	-
12020004	SALES OF VACCINES	-	-	-	-
12020005	SALES OF BILLS OF ENTITIES/APPLICATION FORMS	84,792,851.83	-	84,792,851.83	-
12020006	SALES OF CONSULTANCY REGISTRATION FORMS	78,867,899.00	-	78,867,899.00	-
12020007	SALES OF IMPROVED SEEDS/CHEMICAL	37,350,481.87	-	37,350,481.87	-
12020008	PROCEEDS FROM SALES OF FARM PRODUCE	-	-	-	-
12020009	PROCEEDS FROM MEDICAMENTS	-	-	-	-
12020010	PROCEEDS FROM SALES OF SHIPS SCRAPS	78,342,540.88	-	78,342,540.88	-
12020011	SALES OF GOVERNMENT BUILDINGS	64,401,205.16	-	64,401,205.16	-
12020012	SALES OF UNIFORMS	-	-	-	245,000.00
12020013	SALES OF SEED FROM NURSERIES	82,542,487.72	-	82,542,487.72	-
12020014	SALES OF TOURISM GUIDE	-	-	-	-
12020015	SALES OF VEHICLE NEW PLATE NUMBER	88,132,248.78	15,000,000.00	84,932,248.78	18,550,000.00
12020016	SEEDS MULTIPLICATION SALES	17,458,354.00	-	17,458,354.00	-
12020017	SALES OF ADMISSION FORMS GENERAL	48,429,048.00	-	48,429,048.00	276,800.00
12020018	SALES OF DRUGS	40,457,269.00	-	40,457,269.00	-
12020019	SALES OF BROADCASTING AIRTIME	1,000,000.00	-	1,000,000.00	-
12020020	SALES OF COTTON MARKET MATERIALS	1,000,000.00	-	1,000,000.00	-5.55
12020021	SALES OF FERTILIZER	-	-	-	-
12020022	SALES OF CONTRACT AGREEMENT FORMS	-	-	-	-
12020023	SALES OF FORMS - OTHER INSTITUTIONS	-	-	-	-
12020024	SALES OF FORMS - JSC	48,108,876.21	-	48,108,876.21	-
12020025	SALES OF APPLICATION FORMS - CSC	35,092,099.96	-	35,092,099.96	-
12020026	SALES OF COMMERCIAL & INDUSTRIAL PROMOTIONS	-	-	-	-
12020027	SALES OF ART DESIGN	48,431,213.00	-	48,431,213.00	-
12020028	SALES OF FORMS NATIONAL DRAWING LICENCES	28,340,072.00	900,000.00	27,840,072.00	20,000.00
12020029	SALES OF MATERIALS	-	-	-	-
12020030	SALES OF POULTRY FEEDS	-	-	-	-
12020031	SALES OF POULTRY PRODUCTS	48,878,752.34	-	48,878,752.34	-
12020032	SALES OF RURAL DAIRY MILKING COWS	31,420,340.34	-	31,420,340.34	-
12020033	SALES OF APER FORM	-	-	-	-
12020034	SALES OF TRANSFER OF SERVICE FORM	2,552,425.00	-	2,552,425.00	-
12020035	SALES OF CAFE'S AIRTIME	2,332,125.00	-	2,332,125.00	-
12020036	SALES OF GOLD	-	-	-	690,621,154.00
	TOTAL	1,022,884,258.45	15,900,000.00	1,007,414,528.45	772,258,464.00
120200	EARNINGS - GENERAL				
12020001	EARNINGS FROM CONSULTANCY SERVICES	-	-	-	-
12020002	EARNINGS FROM LABORATORY SERVICES	-	-	-	-
12020003	EARNINGS FROM THE USE OF GOVERNMENT VEHICLES	-	-	-	-
12020004	EARNINGS FROM THE USE OF GOVERNMENT HALLS	-	-	-	-
12020005	EARNINGS FROM TOLLS OF EXPRESSWAY	-	-	-	-
12020006	EARNINGS FROM MEDICAL SERVICES	-	-	-	-
12020007	EARNINGS FROM AGRICULTURAL PRODUCE	28,827,910.00	-	28,827,910.00	-
12020008	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	-	-	-	-
12020009	EARNINGS FROM COMMERCIAL ACTIVITIES	-	-	-	96,106,608.98
12020010	EARNINGS FROM QUARRY CRUSHING PLANT	170,296,218.38	-	170,296,218.38	-
12020011	OTHER EARNINGS	189,029,414.94	190,000,000.00	42,029,414.94	31,429,943.00
12020012	EARNINGS FROM VIEWING CENTRES, HERBAL MEDICINES SELLERS	-	-	-	-
12020013	EARNINGS FROM DOWNLOADERS, PLAY STATIONS, MUSICIANS	-	-	-	-
12020014	EARNINGS FROM FILM'S PRODUCERS,	154,322,602.23	-	154,322,602.23	-
	TOTAL	522,476,135.55	190,000,000.00	414,476,135.55	132,956,552.98
120200	RENT ON GOVERNMENT BUILDINGS - GENERAL				
12020001	RENT ON GOVERNMENT QUARTERS	-	-	-	-
12020002	RENT ON GOVERNMENT BUILDINGS	250,000.00	-	250,000.00	-
12020003	RENT ON CONFERENCE CENTRES	995,132.48	-	995,132.48	-
12020004	RENT OF PRODUCE STORES	23,577,621.52	-	23,577,621.52	-
	TOTAL	254,772,754.00	-	254,772,754.00	-
120200	RENT ON LAND & OTHERS - GENERAL				
12020001	RENT ON GOVERNMENT LAND	10,629,422.17	-	10,629,422.17	-
12020002	RENT ON OIL PLOT & AERODROMES	4,500,000.00	-	4,500,000.00	-
12020003	RENTS & PREMIUM ON THE ALLOCATION OF LAND	-	-	-	-
12020004	RENTS OF PLOTS & SITES SERVICES PROGRAMME	20,298,781.21	-	20,298,781.21	-
12020005	LEASE RENTAL	45,234,621.00	-	45,234,621.00	-
12020006	RENTS ON GOVERNMENT PROPERTIES	-	-	-	-
	TOTAL	80,662,824.38	-	80,662,824.38	-
120200	REPAYMENTS/REFUNDS - GENERAL				
12020001	MOTOR VEHICLE ADVANCES (MERRY)	2,000,000.00	3,200,000.00	(3,200,000.00)	-
12020002	REPAYMENT OF MOTORCYCLES LOANS	-	3,900,000,000.00	(3,900,000,000.00)	-
12020003	REPAYMENT OF HOUSING LOANS	-	-	-	10,084,600.00
	TOTAL	2,000,000.00	3,196,200,000.00	(3,196,200,000.00)	10,084,600.00
120200	INVESTMENT INCOME				
12020001	OPERATING SURPLUS	78,776,205.38	-	78,776,205.38	-
12020002	DIVIDEND RECEIVED	112,302,268.27	-	112,302,268.27	-
12020003	OTHER INVESTMENT INCOME	13,700,000.00	-	13,700,000.00	-
	TOTAL	204,778,473.65	8,000,000.00	196,778,473.65	-
120210	INTEREST BARNED				
12021001	BANK INTEREST	104,935,079.35	-	104,935,079.35	10,061,798.87
	TOTAL	104,935,079.35	90,000,000.00	14,935,079.35	10,061,798.87
120220	RE-IMBURSEMENT GENERAL				
12022001	PEST CONTROL RE-IMBURSEMENT	500,000.00	-	500,000.00	-
12022002	RE-IMBURSEMENT FROM ZASCO	500,000.00	-	500,000.00	-
12022003	RE-IMBURSEMENT FROM SALES OF COTTON SEEDS	5,000,000.00	-	5,000,000.00	-
12022004	RE-IMBURSEMENT OF CONSTRUCTION OF MARKET	942,351.26	-	942,351.26	-
	TOTAL	6,942,351.26	84,000,000.00	(74,057,648.74)	-
140700	EXTRAORDINARY ITEMS				
14070001	UNSPECIFIED REVENUE	483,873,098.36	200,000,000.00	283,873,098.36	53,528,348.25
	TOTAL	483,873,098.36	200,000,000.00	283,873,098.36	53,528,348.25
	GRAND TOTAL	25,182,088,820.84	14,242,840,000.00	7,889,258,820.84	8,485,429,472.25





3	Other Receipts		ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2022
	Excess Crude/Non oil Revenue		1,992,947,479.06	1,940,289,000.00	52,658,479.06	2,892,743,872.77
	Excess Bank Charges		-	-	-	97,985,143.57
	Forest Equalisation		1,027,843,560.76	-	1,027,843,560.76	-
	Exchange Gain		10,312,435,580.35	6,000,000,000.00	4,312,435,580.35	14,191,642.56
	Ecological Funds		2,753,408,902.38	-	2,753,408,902.38	1,859,377,260.71
	Refund Of Excess Bank Charges		-	2,550,000,000.00	(2,550,000,000.00)	-
	Refund of WHT And Stamp Duty		-	-	-	-
	Augmentation		1,882,909,310.09	300,022,488.37	1,582,886,821.66	-
	Excess Oil Revenue		-	-	-	-
	Electronic Money Transfer Levy		3,169,396,791.98	154,787,042.00	3,014,609,749.98	1,290,893,858.32
	Solid Mineral		105,548,686.70	87,870,995.50	(17,671,691.20)	-
	Non Mineral Revenue		682,301,004.69	2,000,000,000.00	(1,317,698,995.31)	-
	Refund of Primary Healthcare		61,279,570.26	-	61,279,570.26	212,131,090.05
	Exchange Difference		889,309,520.37	-	889,309,520.37	-
	Federal Payee		1,097,898,037.21	-	1,097,898,037.21	-
	Distribution of Refund CBN		3,764,440,687.52	-	3,764,440,687.52	-
	Other Income from ICPC		30,000,000.00	-	30,000,000.00	-
	Refund of IPO		1,610,242,965.90	-	1,610,242,965.90	341,442,604.69
	BO Commercial Agriculture Credit		380,932,210.32	-	380,932,210.32	1,318,970,059.99
	BO OAGF		147,174,082.40	-	147,174,082.40	-
	FRAC Withheld Escrow Account		68,230,100.47	-	68,230,100.47	-
	Federation Accounts		105,548,686.70	-	105,548,686.70	-
	FGN Treasury Crude Account		675,149,530.07	-	675,149,530.07	-
	Contractual		301,092,308.44	-	301,092,308.44	-
	BNG PYM OF 50NG ML		2,000,000,000.00	-	2,000,000,000.00	-
	KEY CHO/MIS NNO CO LTD		2,664,000.00	-	2,664,000.00	-
	States Contribution		30,639,785.13	-	30,639,785.13	-
	NNPC Limited		128,871,891.25	-	128,871,891.25	-
	States Argument		409,380,602.81	-	409,380,602.81	-
	Note Issuance		-	-	-	681,351,295.20
	Sub-Total		33,128,438,595.80	13,782,856,485.87	19,345,582,109.93	8,477,495,699.86
		F				
4A	Personnel Costs ( Including Salaries or OLF Charges)		ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2022
	List of MDA: Administrative Sector	Fi	3,812,458,562.93	7,146,123,488.00	(3,333,664,925.07)	7,207,324,501
	List of MDA: Economic Sector	Fz	2,569,189,892.78	3,229,400,000.00	(660,210,107.22)	2,546,707,078.29
	List of MDA: Law and Justice Sector	Fg	1,491,795,894.58	1,779,700,000.00	(287,904,105.42)	1,070,003,711.30
	List of MDA: Social Sector	Fh	23,340,929,591.02	18,843,686,112.00	(4,497,243,479.02)	13,083,173,488.46
	Total Personnel Cost		19,214,364,841.31	20,998,909,600.00	(1,784,544,758.69)	24,007,218,710.68
4B	CONSOLIDATED REVENUE FUND	Fi				
	OFFICE OF THE ACCOUNTANT GENERAL OFFICE		ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2022
	Judiciary Service Commission		56,831,162.76	14,000,000.00	(42,831,162.76)	22,230,844.00
	State Auditor General		7,599,531.00	8,000,000.00	(400,468.00)	7,999,528.00
	Local Government Auditor General		7,599,531.00	8,000,000.00	(400,468.00)	4,433,179.00
	Civil Service Commission		18,305,134.00	8,000,000.00	(10,305,134.00)	27,568,716.00
	Local Government Service Commission		19,872,134.00	8,000,000.00	(11,872,134.00)	34,800,000.00
	State Independent Electoral Commission		16,100,000.00	10,000,000.00	(6,100,000.00)	21,078,972.00
	Assembly Services Commission		206,393,641.00	22,000,000.00	(184,393,641.00)	9,075,810.00
	Law Reform Commission		12,848,972.00	1,300,000.00	(11,548,972.00)	14,800,000.00
	Anti Corruption Commission		25,295,318.80	-	(25,295,318.80)	-
	SSG Political Office Holders		-	-	-	-
	TOTAL:		408,378,445.56	78,300,000.00	(330,078,445.56)	142,079,088.00
	Grand total		31,332,894,686.09	31,078,209,600.00	(254,685,086.09)	24,149,238,248.68
5	SOCIAL BENEFIT	G				
	-----		ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2022
	Gratuity Paid		-	-	-	66,475,710.19
	Death Benefits Paid		-	-	-	28,289,644.86
	Contract Gratuity Paid		-	-	-	1,329,605.69
	TOTAL GRATUITY		-	(800,000,000.00)	(800,000,000.00)	96,094,960.74
	Pension		2,535,370,307.24	2,520,000,000.00	15,370,307.24	2,225,626,668.77
	Other Pension Services		-	-	-	-
	TOTAL PENSION		2,535,370,307.24	2,520,000,000.00	15,370,307.24	2,225,626,668.77
	TOTAL SOCIAL BENEFIT		2,535,370,307.24	2,320,000,000.00	(215,330,000.00)	2,321,721,038.91
6	OVERHEAD COSTS	H				
	-----		ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2022
	List of MDA: Administrative Sector	H1	15,822,573,468.88	21,683,341,723.00	(5,860,768,254.12)	21,461,568,450.46
	List of MDA: Economic Sector	H2	2,142,341,393.78	32,219,073,450.22	(30,076,732,056.44)	6,098,821,284.70
	List of MDA: Law and Justice Sector	H3	1,195,851,004.43	731,870,000.00	463,981,004.43	794,362,122.71
	List of MDA: Social Sector	H4	2,292,884,844.25	4,302,585,987.01	(2,009,701,142.76)	2,275,809,205.97
	TOTAL		21,453,650,711.34	60,936,871,160.23	(39,483,220,448.89)	30,636,561,063.84



7	BANK CHARGES		ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2022
	Zenith Bank Wt		93,068,412.24		93,068,412.24	78,913,344.31
	Fidelity Bank		3,242.75		3,242.75	1,489.50
	Heritage Bank		-		-	-
	UBA (FAAC)		84,751.98		84,751.98	107,483.21
	Firs: Bank		10,783.07		10,783.07	1,579,795.81
	Zenith Bank AG		1,820.00		1,820.00	1,410,321.54
	UBA Ecological		16,955.42		16,955.42	54,502.07
	UBA Deduction		3,083,096.00		3,083,096.00	663,367.14
	UBA Health Care		2,206,989.94		2,206,989.94	-
	Zenith Bank		-		-	8,953,089.33
	Firs: Bank		-		-	1,059,463.40
	TOTAL		98,476,011.20		98,476,011.20	85,479,773.97
8A	CAPTION EXPENDITURES ACCORDING TO SECTORS	J	ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2022
	List of MDA: Administrative Sector	J1	10,816,559,780.83	20,000,000,000.00	(9,183,440,219.17)	8,278,771,678.29
	List of MDA: Economic Sector	J2	3,056,829,649.95	5,000,000,000.00	(1,943,170,350.05)	19,140,574,996.04
	List of MDA: Law and Justice Sector	J3	30,665,000.00	1,545,000,000.00	(1,514,335,000.00)	-
	List of MDA: Social Sector	J4	3,872,283,388.88	20,985,285,000.00	(17,113,001,611.12)	8,242,878,488.93
8B	Capital Expenditure: Funded From Aids And Grants	J5	13,207,301,225.20	-	13,207,301,225.20	-
	TOTAL		24,983,570,044.87	26,470,285,000.00	(1,486,714,955.13)	20,779,234,423.22
9A	PROCEEDS FROM COMMERCIAL BANKS LOANS(NOTE ISSUANCE)	K	ACTUAL 2023	ACTUAL 2023	VARIANCE	ACTUAL 2022
	NOTE ISSUANCE ZENITH BANK		6,000,000,000.00			
	NOTE ISSUANCE FBN BANK		1,500,000,000.00			
	NOTE ISSUANCE UBA BANK		5,000,000,000.00			
	NOTE ISSUANCE UBA BANK		100,000,000.00			
	TOTAL		12,500,000,000.00	12,500,000,000.00		
9B	PROCEEDS FROM INTERNAL LOANS	L	ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2022
	Zenith Bank Term Loan		-	-	-	5,000,000,000.00
	Fidelity Bank(Coumter part)		-	-	-	-
	Zenith Bank UBE (Coumter part)		-	-	-	1,37,392,064.73
	UBA Contract Finance Facility		-	-	-	-
	FBN Contract Finance Facility		-	-	-	1,079,327,588.20
	Budget Support II		-	-	-	-
	UBA CACS Loan		-	-	-	3,800,000,000.00
	UBA Term Loan		-	-	-	8,165,000,000.00
	UBA NG Care		-	-	-	1,000,000,000.00
	UBA 2BN Covid 19		-	-	-	2,000,000,000.00
	FGN Bridging Finance		-	-	-	15,035,902,285.70
	ZOBN Note Issuance First (Trench)		-	-	-	4,636,000,000.00
	Family Home Fund LTD		-	-	-	5,000,000,000.00
	Note Issuance Series II		13,400,000,000.00	13,400,000,000.00		-
	Total		13,400,000,000.00	13,400,000,000.00		42,152,827,868.93
10	Aid & Grants	M	ACTUAL 2023	BUDGETED 2023	VARIANCE	ACTUAL 2022
	Zamfara State University (ZAMSU)		57,074,032.27	2,000,000,000.00	(1,942,925,967.73)	-
	College of Education Maru		687,325,150.00	-	(687,325,150.00)	118,496,454.50
	Abdu Gusau Polytechnic		506,442,654.53	-	(506,442,654.53)	391,760,086.00
	Universal Basic Education Commission (UBEC)		8,908,927,228.76	200,000,000.00	(8,708,927,228.76)	1,241,180,268.16
	Fiscal Transparency -SFTAS		3,754,440,687.52	1,700,000,000.00	(2,054,440,687.52)	4,999,375,000.00
	Foreign Donor (UNICEF)		221,332,000.00	2,500,000,000.00	(2,278,668,000.00)	29,150,180.00
	Foreign Donor (WORLD BANK)		-	200,000,000.00	(200,000,000.00)	2,793,761,475.49
	NG Care Programme		10,251,055,267.82	-	(10,251,055,267.82)	900,000,000.00
	Total		24,278,208,000.90	12,600,000,000.00	(11,678,208,000.90)	13,478,693,454.25
11A	External Loans Outstanding	N	Balance as at 1/1/2023	Additional Loan	Loan Paid Back	Balance As at 31/12/2023
	List of The Loans					
	ZSG Health Service Rehabilitation Project A		91,842,436.80	109,595,816.02	7,643,379.22	187,865,967.41
	ZSG Health Service Rehabilitation Project A		128,179,240.22	135,728,263.29	10,212,503.90	253,188,604.11
	ZSG Health Service Rehabilitation Project A		8,225,803.91	8,790,571.00	564,767.09	16,248,892.63
	ZSG Health Service Rehabilitation Project A		835,844,795.03	627,091,966.74	(208,752,828.29)	1,594,208,143.52
	ZSG Health Service Rehabilitation Project A		545,339,674.09	577,809,193.21	32,469,519.12	1,077,085,310.53
	ZSG Community Based Poverty Reduction		1,832,367,201.88	1,841,333,332.80	8,966,130.92	3,671,342,439.68
	Zamfara State Systems Development: IDA		891,707,720.55	822,732,205.82	(68,975,514.73)	1,464,173,910.57
	Zamfara State HIV/AIDS Programme IDA		59,809,034.90	521,378,331.41	(461,569,296.51)	973,150,205.28
	Zamfara State Comm. And Social Dev. Project		1,765,421,290.62	1,790,376,843.02	24,955,552.40	3,400,424,730.65
	ZSG Third National Fadama Dev. Proj.		2,275,802,293.73	2,516,077,937.91	240,275,644.18	5,093,074,254.81
	ZSG Health System Dev Proj (Addn Financ)		910,481,108.25	924,988,486.07	14,507,377.82	1,799,366,719.89
	ZSG Second HIV/AIDS Program Dev. Proj.		1,844,573,699.25	1,870,795,766.05	26,222,066.80	3,648,185,097.53
	Zamfara State Youth Employment and Social support		-	1,145,984,669.65	1,145,984,669.65	839,439,459.65
	ZSG Community Based Agric & Rural Dev Proj		1,054,702,342.97	1,059,099,023.73	4,396,680.76	2,079,983,385.73
	TOTAL EXTERNAL LOANS OUTSTANDING AS AT 1/1/2023		12,845,825,412.25	14,347,355,185.41	1,501,529,773.16	28,128,444,821.99
11B	External Loans Outstanding		Interest			
	List of The Loans					
	ZSG Health Service Rehabilitation Project A		1,180,272.01			
	ZSG Health Service Rehabilitation Project A		1,641,327.84			
	ZSG Health Service Rehabilitation Project A		105,334.40			
	ZSG Health Service Rehabilitation Project A		10,799,773.30			
	ZSG Health Service Rehabilitation Project A		6,322,288.36			
	ZSG Community Based Poverty Reduction		29,812,455.45			
	Zamfara State Systems Development: IDA		10,681,772.94			
	Zamfara State HIV/AIDS Programme IDA		6,854,454.66			





	Zamfara State Comm. And Social Dev. Project		22,187,784.33			
	ZSG Third National Federaa Dirz. Proj.		33,385,879.21			
	ZSG Health System Dev Proj (Aidinr Finance)		12,028,273.34			
	ZSG Second HIV/AIDS Program Dev. Proj.		23,166,088.83			
	Zamfara State Youth Employment and Social support		1,355,438.32			
	ZSG Community Based Agric & Rural Dev. Proj		73,222,485.26			
	WOTM Interest		187,002,876.86			
12	State Bonds (Note Issuance)	0	Balance as at 1/1/2023	Additional Loan	Loan Paid Back	Balance As at 31/12/2023
	List of the loans					
	20BN Note Issuance Series I & II		4,535,000,000.00	13,100,000,000.00	375,728,177.93	17,258,270,822.07
	Total		4,535,000,000.00	13,100,000,000.00	375,728,177.93	17,258,270,822.07
12	State Bonds (Note Issuance)		INTEREST			
	List of the loans		ACTUAL 2023			
	20BN Note Issuance Series I & II		755,594,735.75			
	Total		755,594,735.75			
13	Internal Loans Commercial Bank	P	Balance as at 1/1/2023	Additional Loan	Loan Paid Back	Balance As at 31/12/2023
	List of the loans					
	Zenith Bank Term Loan		1,625,848,491.95	-	1,625,848,491.95	-
	18.4BN Restructured Commercial Bank Loans		15,021,054,095.79	-	339,012,812.83	15,719,821,879.95
	Zenith Bank UBE (counter part)		1,050,538,497.08	-	1,050,538,497.08	-
	UBA Contract Finance Facility		5,110,950,198.40	-	5,110,950,198.40	-
	FBN Contract Finance		861,772,614.09	-	861,772,614.09	-
	Budget Support		12,206,121,061.10	-	99,407,370.03	12,206,712,991.07
	UBA CACS Loan		2,817,070,634.20	-	2,817,070,634.20	-
	UBA Short Term Loan 2		688,693,285.40	-	688,693,285.40	-
	Zenith Bank Counter Part Acreaal Fund		281,931,822.18	-	281,931,822.18	-
	UBA 2BN Covid-19		1,966,701,819.34	-	198,775,575.04	1,767,926,244.30
	FGN Bridging Finance		18,043,081,711.84	-	-	18,043,081,711.84
	Family Homes Fund LTD		5,000,000,000.00	-	307,456,823.94	4,692,543,176.06
	10.020BN SKYE Bank (Salary Bailout)		8,453,894,120.35	-	85,282,447.24	8,368,611,673.11
	10BN Eco Concessionary Loan		8,548,544,870.54	-	145,729,813.31	8,402,815,057.23
	Zenith Bank Term Loan 5BN 2		1,791,982,301.89	-	1,791,982,301.89	-
	UBA Short Term Loan 3		3,900,000,000.00	-	3,900,000,000.00	-
	Total		83,060,794,080.78	-	18,884,209,887.58	64,176,584,193.20
13	Internal Loans Commercial Bank		INTEREST			
	List of the loans		ACTUAL 2023			
	Zenith Bank Term Loan		71,578,361.00			
	18.4BN Restructured Commercial Bank Loans		1,559,755,731.43			
	Zenith Bank UBE (counter part)		81,853,383.69			
	UBA Contract Finance Facility		377,311,597.08			
	FBN Contract Finance		46,116,500.13			
	Budget Support		850,829,434.81			
	UBA CACS Loan		79,597,979.97			
	UBA Short Term Loan 2		15,277,528.59			
	Zenith Bank Counter Part Acreaal Fund		7,607,326.81			
	UBA 2BN Covid-19		158,801,846.51			
	FGN Bridging Finance		-			
	Family Homes Fund LTD		587,593,447.10			
	10.020BN SKYE Bank (Salary Bailout)		369,927,183.23			
	10BN Eco Concessionary Loan		355,785,764.57			
	Zenith Bank Term Loan 5BN 2		89,273,345.52			
	UBA Short Term Loan 3		189,300,187.27			
	Total		4,824,889,858.21			
14	Clearing Cash Book Balance Held by Accountant General	Q	ACTUAL 2023		ACTUAL 2022	
	OPENING BALANCE		(28,303,992.57)		1,091,603,764.33	
	UNITED BANK FOR AFRICA		9,000,000,000.00	ZENITH BANK	(753,776,418.90)	
	UNITED BANK FOR AFRICA		4,500,000,000.00	STERLING BANK	147,324.92	
	UNITED BANK FOR AFRICA		8,000,000,000.00	FCMB BANK	25,088.91	
	ZENITH BANK		4,000,000,000.00	STANBIC IBTC BANK	910.70	
	ZENITH BANK		7,000,000,000.00	GUARANTY TRUST BANK	223,599.75	
	UBA ECOLOGICAL		220,724,698.00	ACCESS BANK	227,208.15	
	ZENITH WAT		3,905,687,776.84	UNITED BANK FOR AFRICA	(148,192,201.31)	
	UBA FAAC		2,823,811,058.79	FIRST BANK	938,132.09	
				KEYSTONE BANK	14,818.56	
				FIDELITY BANK	1,705,375.85	
				SUB TOTAL	(894,885,041.75)	
				AG'S ACCOUNTS	1,708,954,822.97	
	TOTAL		38,768,916,386.22		(186,930,218.78)	



16	INVESTMENTS	₦	Amount	Amount		
	Investments In Quoted Companies		14,316,827,208.75	-		
	Investments In unquoted Companies		-	-		
	Loans to Government Companies		-	-		
	Loans to Other Government		-	-		
	<b>Total Investments</b>		<b>14,316,827,208.75</b>			
17	<b>LIST OF OUTSTANDING ADVANCES</b>		<b>ACTUAL 2023</b>	<b>BUDGETED 2023</b>	<b>VARIANCE</b>	
	List of MDA: Administrative Sector				20,915,000.00	
	List of MDA: Economic Sector				3,500,000.00	
	List of MDA: Law and Justice Sector				-	
	List of MDA: Social Sector				19,815,000.00	
	<b>Total</b>				<b>44,230,000.00</b>	
17B	<b>LIABILITIES OVER ASSET</b>	₦	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>		
	External Loan		26,128,444,831.99	12,845,525,472.23		
	Internal Loan		74,784,934,813.17	94,091,845,247.78		
	Internal Loan Bond		17,258,270,822.07	-		
	Gratuity (Social Benefit)		8,413,871,095.24	5,912,990,901.35		
	Contractors Areas		10,595,158,213.82	-		
	<b>SUB TOTAL</b>		<b>136,280,683,774.29</b>	<b>112,850,361,621.36</b>		
	Gold Worth mfg		307,272,846.00	26,050,468.48		
	Investment		14,316,827,208.75	5,057,971,570.48		
	Advances		-	44,331,000.00		
	Public Fund		-	27,122,658,992.58		
	<b>SUB TOTAL</b>		<b>14,624,000,724.75</b>			
	<b>TOTAL</b>		<b>150,904,684,499.04</b>	<b>117,908,333,192.84</b>		
18A	<b>External Loans Outstanding</b>		<b>Balance as at 1/1/2023</b>	<b>Additional Loan</b>	<b>Loan Paid Back</b>	<b>Balance As at 31/12/2023</b>
	List of The Loans					
	ZSG Health Service Rehabilitation Project A		81,841,436.80	102,626,916.02	7,542,383.41	177,926,969.41
	ZSG Health Service Rehabilitation Project A		128,773,240.72	136,728,263.28	10,713,993.80	253,188,500.11
	ZSG Health Service Rehabilitation Project A		8,221,807.91	8,710,571.00	887,485.28	16,244,892.63
	ZSG Health Service Rehabilitation Project A		826,844,756.03	827,031,866.28	68,848,588.25	1,594,206,142.52
	ZSG Health Service Rehabilitation Project A		545,268,828.03	577,588,183.21	45,573,445.71	1,077,089,910.53
	ZSG Community Based Poverty Reduction		1,822,587,101.88	1,847,965,832.80	-	3,670,552,934.68
	Zamfara State Systems Development IDA		821,707,720.65	822,732,308.92	180,322,216.80	1,464,117,812.77
	Zamfara State HIV/AIDS Programme IDA		289,903,034.90	292,278,399.42	84,031,221.03	503,150,203.29
	Zamfara State Comm. And Social Dev. Project		1,725,421,290.62	1,790,215,443.02	52,312,412.99	3,480,424,790.65
	ZSG Third National Reforms Dev. Proj.		2,576,902,585.13	2,616,027,697.91	99,816,328.24	5,093,013,264.80
	ZSG Health System Dev Proj (Addtm Finance)		910,481,108.35	924,988,186.07	95,102,878.54	1,793,965,719.89
	ZSG Second HIV/AIDS Program Dev. Proj.		1,844,573,693.25	1,870,726,786.05	67,182,961.77	3,648,186,092.52
	Zamfara State Youth Employment and Social support		-	1,185,394,663.68	307,161,200.00	878,433,463.68
	ZSG Community Based Agric & Rural Dev. Proj		1,054,702,842.97	1,059,099,083.03	98,218,580.27	2,072,583,345.73
	<b>TOTAL EXTERNAL LOANS OUTSTANDING AS AT 1/1/2023</b>		<b>12,845,525,472.23</b>	<b>14,243,825,885.21</b>	<b>1,064,895,796.37</b>	<b>26,128,444,831.99</b>
18B	<b>Internal Loans Outstanding</b>		<b>Balance as at 1/1/2023</b>	<b>Additional Loan</b>	<b>Loan Paid Back</b>	<b>Balance As at 31/12/2023</b>
	List of The Loans					
	Zenith Bank Term Loan		1,625,848,491.96	-	1,625,848,491.96	-
	18.4BN Restructured Commercial Bank Loans		16,052,934,996.79	-	938,022,822.85	15,114,912,174.96
	Zenith Bank LBC (counter part)		1,050,530,467.08	-	1,050,530,467.08	-
	UBA Contract Finance Facility		5,110,880,988.40	-	5,110,880,988.40	-
	FBN Contract Finance		861,777,814.09	-	861,777,814.09	-
	Budget Support		17,306,121,051.10	-	99,407,370.03	17,206,713,681.07
	UBA CACS Loan		2,817,070,694.20	-	2,817,070,694.20	-
	UBA Short Term Loan 2		686,593,265.40	-	686,593,265.40	-
	Zenith Bank Counter Part Accrual Fund		241,921,822.18	-	241,921,822.18	-
	UBA 2BN Covid-19		1,986,701,889.34	-	198,773,575.04	1,787,928,314.30
	FGN Bridging Finance		18,043,082,742.84	-	-	18,043,082,742.84
	Family Homes Fund LTD		5,000,000,000.00	-	307,486,823.94	4,692,513,176.06
	10.020BN SKYE Bank (Salary Backlog)		8,469,894,100.55	-	88,292,442.24	8,381,601,658.31
	10BN Eca Concessional Loan		8,541,544,870.86	-	140,739,873.31	8,399,805,037.55
	Zenith Bank Term Loan 2		1,791,592,901.89	-	1,791,592,901.89	-
	UBA Short Term Loan 3		3,500,000,000.00	-	3,500,000,000.00	-
	<b>Total</b>		<b>93,866,794,880.76</b>	<b>-</b>	<b>18,965,809,261.59</b>	<b>74,900,985,619.17</b>
18C	<b>Internal Loans Bond Outstanding</b>		<b>Balance as at 1/1/2023</b>	<b>Additional Loan</b>	<b>Loan Paid Back</b>	<b>Balance As at 31/12/2023</b>
	20BN Note Issuance Series I & II		4,035,000,000.00	19,100,000,000.00	376,299,177.99	17,158,700,822.01
	<b>Total</b>		<b>4,035,000,000.00</b>	<b>19,100,000,000.00</b>	<b>376,299,177.99</b>	<b>17,158,700,822.01</b>
19A	<b>OUTSTANDING GRATUITY AS AT 31ST December, 2023</b>			<b>Amount</b>	<b>Amount</b>	
	Gratuity Due			8,413,871,095.24		
	<b>TOTAL</b>			<b>8,413,871,095.24</b>		
19C	<b>CONTRACTORS AREAS</b>					
	MDA'S	BENEFICIARY	OUTSTANDING AREAS			
	Direct	Ah Dan'isani mai doyo	33,583,921.00			
	Ministry of Health	Ah Maslu dan kulu	12,580,009.75			
	Ministry of Health	Ah ma'insara amadu	24,000,000.00			
	Ministry of Health	Isah Usman garmus	16,602,554.80			
	Ministry of Health	Ah Sani Inuwa	33,772,819.00			
	Ministry of Health	Ah Shehu Hassan kano	11,966,398.75			
	Ministry of Health	Ah Shehu Hassan kano	33,385,391.75			
	Ministry of Works	Syndicate & commercial	5,113,992,606.80			
	Ministry of Health	Ah Sani Inuwa	33,772,819.00			
	Ministry of science tech education	Naco	43,028,525.00			
	Ministry of Works	Perm sec works	80,000,000.00			
	Ministry of Works	Musa kallah' muhd	58,876,582.32			
	Ministry of Works	Dan Isah & sawan	243,282,292.78			





Ministry of Works	Dan tata & sarwoe	235,341,982.43		
Ministry of Works	Dan tata & sarwoe	324,145,719.66		
Ministry of Works	Dan tata & sarwoe	240,270,144.61		
Ministry of Land & survey	perm sec land	15,155,770.00		
Ministry of Works	Mr babatunde adesoji	29,375,067.00		
Ministry for religious	Alh babangida abubakar	53,105,771.00		
Office of the Head of service	Peru sac HOS	36,687,990.00		
Rural Water Supply	B U M Nig Ltd	122,300,256.00		
Ruwatan	B U M Nig Ltd	31,539,534.75		
Rural Water Supply	ZMK Enterprises	22,788,900.00		
Ministry of Health	AA Akemis	20,255,806.31		
Durest	Soami Multi Trade	27,800,307.00		
Durest	Alh Ibrahim alagamu	43,590,254.00		
Durest	Alh gadedina	45,652,277.07		
Durest	Hamman Loggates	46,581,892.54		
Durest	Yakubu Abubakari	17,105,340.00		
Durest	Shinkafi Investment	15,331,899.18		
Durest	Muhtar Jerali shinkafi	31,408,112.02		
Durest	Alh abulullahi bagajati	44,015,168.38		
Durest	Mubakar malika	22,571,501.67		
Durest	Alh abulullahi baura	32,555,246.83		
Durest	Alh ahmed husaini	38,268,920.73		
Durest	Alh sale mai gwojo	52,072,280.00		
Durest	Alh yahya mai hulla	45,411,375.91		
Durest	Alh dogon kofu magami	73,369,792.97		
Durest	Zampolex	14,121,172.95		
Durest	Alh nura sunjo	60,008,576.00		
Durest	Rose hill engineering	140,849,341.80		
Durest	Sapeo nig	267,702,296.20		
Durest	Alh hamisu ilca	24,021,395.81		
Durest	Shewellli amiru	42,892,755.15		
Durest	Alh ununu maha	75,862,880.00		
Durest	Abubakar muhammad	22,142,522.23		
Durest	Moon pride	58,393,877.00		
Durest	Alh Danfulani mai doyo	58,393,877.00		
Ministry of information	Shembay nig	79,717,869.97		
Durest	Alzab nig	58,393,877.00		
Durest	AJ&K engae	34,089,168.88		
Durest	Alh yusuf lamhin	40,307,872.92		
Durest	Bizola investment	58,393,877.00		
Durest	Rif's nig	40,042,680.00		
Durest	Mestimo engineering	18,672,270.88		
Durest	Ufa brook nig	64,004,032.00		
Durest	Pride of engineering	40,116,658.57		
Durest	Ammani turbay	34,536,380.71		
Durest	Alh baru bashir	25,064,540.00		
Durest	Alh yahya dan hashe	31,553,850.00		
Ministry of Works	Norm victors	484,766,243.67		
Ministry of Works	Symforte & commercial	484,277,489.33		
Ministry of water resources	Nine blue star	84,245,781.27		
Ministry of Works	Multi plus	292,604,454.98		
Ministry for religious	Gend u mazzafara Innowe	195,245,245.46		
<b>TOTAL</b>		<b>10,895,158,212.81</b>		







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

4A. F1	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
01100100100	6,731,112.79	6,731,112.79	6,731,112.79	6,731,112.79	6,731,112.79	6,731,112.79	40,386,676.74
01100100200	1,897,636.54	1,897,636.54	1,897,636.54	1,897,636.54	1,897,636.54	1,897,636.54	11,487,861.96
01100200100	480,012.69	480,012.69	480,012.69	480,012.69	480,012.69	480,012.69	2,880,075.14
01100200200	222,104.30	222,104.30	222,104.03	222,104.03	222,104.03	222,104.03	1,332,624.48
01100200300	236,802.62	236,802.62	236,802.62	236,802.62	236,802.62	236,802.62	1,420,815.57
01100500100	503,053.73	503,053.73	503,053.73	503,053.73	503,053.73	503,053.73	3,018,320.28
01100900100	1,009,963.35	1,009,963.35	1,009,963.35	1,009,963.35	1,009,963.35	1,009,963.35	6,059,779.81
011101700100	3,949,393.36	3,949,393.36	3,949,393.36	3,949,393.36	3,949,393.36	3,949,393.36	23,696,360.96
011101000100	140,549.15	140,549.15	140,549.15	140,549.15	140,549.15	140,549.15	843,294.90
	15,119,878.59	15,119,878.59	15,119,878.59	15,119,878.59	15,119,878.59	15,119,878.59	90,719,271.74
11200000000	8,706,122.62	8,706,122.62	8,706,122.62	8,706,122.62	8,706,122.62	8,706,122.62	52,236,735.72
11200400100	1,458,723.22	1,458,723.22	1,458,723.22	1,458,723.22	1,458,723.22	1,458,723.22	8,752,337.72
011200500200	12,927,443.00	12,927,443.00	12,927,443.00	12,927,443.00	12,927,443.00	12,927,443.00	77,564,658.00
	23,092,289.84	23,092,289.84	23,092,289.84	23,092,289.84	23,092,289.84	23,092,289.84	140,961,437.28
15300000000	5,056,067.47	5,056,067.47	5,056,067.47	5,056,067.47	5,056,067.47	5,056,067.47	30,336,404.02
012300100100	810,620.16	810,620.16	810,620.16	810,620.16	810,620.16	810,620.16	4,863,720.96
012300100200	9,223,875.81	9,223,875.81	9,223,875.81	9,223,875.81	9,223,875.81	9,223,875.81	55,343,260.86
012300300100	3,341,353.06	3,341,353.06	3,341,353.06	3,341,353.06	3,341,353.06	3,341,353.06	20,048,118.36
012301000100	783,802.31	783,802.31	783,802.31	783,802.31	783,802.31	783,802.31	4,702,813.58
012305500100	820,109.15	820,109.15	820,109.15	820,109.15	820,109.15	820,109.15	4,920,554.90
	19,476,783.50	19,476,783.50	19,476,783.50	19,476,783.50	19,476,783.50	19,476,783.50	117,336,222.22
12400000000	961,118.94	961,118.94	961,118.94	961,118.94	961,118.94	961,118.94	5,766,713.64
012400100100	16,812,061.92	16,812,061.92	16,812,061.92	16,812,061.92	16,812,061.92	16,812,061.92	100,872,391.04
012400400200	19,814,279.14	19,814,279.14	19,814,279.14	19,814,279.14	19,814,279.14	19,814,279.14	118,886,718.84
012400700100	37,587,488.08	37,587,488.08	37,587,488.08	37,587,488.08	37,587,488.08	37,587,488.08	225,524,972.88
	55,635,883.09	55,635,883.09	55,635,883.09	55,635,883.09	55,635,883.09	55,635,883.09	334,028,074.77
012500500100	35,521,861.17	35,521,861.17	35,521,861.17	35,521,861.17	35,521,861.17	35,521,861.17	213,130,296.04
	91,157,744.26	91,157,744.26	91,157,744.26	91,157,744.26	91,157,744.26	91,157,744.26	546,019,969.79
14000000000	7,766,091.21	7,766,091.21	7,766,091.21	7,766,091.21	7,766,091.21	7,766,091.21	46,597,549.39
014000100100	6,770,280.46	6,770,280.46	6,770,280.46	6,770,280.46	6,770,280.46	6,770,280.46	41,020,595.81
014000100200	14,487,137.29	14,487,137.29	14,487,137.29	14,487,137.29	14,487,137.29	14,487,137.29	87,346,088.49
	526,926.17	526,926.17	526,926.17	526,926.17	526,926.17	526,926.17	3,161,657.02
014000100100	526,926.17	526,926.17	526,926.17	526,926.17	526,926.17	526,926.17	3,161,657.02
14700000000	2,033,536.63	2,033,536.63	2,033,536.63	2,033,536.63	2,033,536.63	2,033,536.63	12,319,718.07
014700100100	2,033,536.63	2,033,536.63	2,033,536.63	2,033,536.63	2,033,536.63	2,033,536.63	12,319,718.07
14800000000	2,439,021.68	2,439,021.68	2,439,021.68	2,439,021.68	2,439,021.68	2,439,021.68	14,634,130.08
014800100100	289,833.63	289,833.63	289,833.63	289,833.63	289,833.63	289,833.63	1,739,001.78
014800100200	2,149,188.05	2,149,188.05	2,149,188.05	2,149,188.05	2,149,188.05	2,149,188.05	12,895,128.30
	371,941.41	371,941.41	371,941.41	371,941.41	371,941.41	371,941.41	2,231,650.05
014900100100	371,941.41	371,941.41	371,941.41	371,941.41	371,941.41	371,941.41	2,231,650.05
16100000000	51,865,207.75	51,865,207.75	51,865,207.75	51,865,207.75	51,865,207.75	51,865,207.75	310,593,366.65
016102100100	532,111.33	532,111.33	532,111.33	532,111.33	532,111.33	532,111.33	3,192,667.98





16103800100	HAAJ COMMISSION	235,403.91	235,403.91	235,403.91	235,403.91	235,403.91	235,403.91	235,403.91	235,403.91	1,412,423.46
16105200100	DIRECTORATE OF POVERTY ALLEVIATION AGENCY	223,910.04	223,910.04	223,910.04	223,910.04	223,910.04	223,910.04	223,910.04	223,910.04	1,243,460.24
16105200200	DIRECTORATE OF GOVERNMENT PROJECTS MONITORING	2,318,265.01	2,285,199.54	2,285,199.54	2,318,265.01	2,285,199.54	2,318,265.01	2,285,199.54	2,318,265.01	13,810,393.65
16105200300	DIRECTORATE OF PROTOCOL	1,913,738.56	1,913,738.56	1,913,738.56	1,913,738.56	1,913,738.56	1,913,738.56	1,913,738.56	1,913,738.56	11,482,431.36
	DIRECTURE OF LABOUR MATTERS	376,866.68	376,866.68	376,866.68	376,866.68	376,866.68	376,866.68	376,866.68	376,866.68	2,261,200.08
	TOTAL	5,609,295.53	5,597,230.06	5,609,295.53	5,609,295.53	5,597,230.06	5,609,295.53	5,597,230.06	5,609,295.53	482,714,288.44
16790000000	MINISTRY FOR SPECIAL DUTIES	199,099.53	199,099.53	199,099.53	199,099.53	199,099.53	199,099.53	199,099.53	199,099.53	1,194,597.18
167900100100	MINISTRY FOR SPECIAL DUTIES	199,099.53	199,099.53	199,099.53	199,099.53	199,099.53	199,099.53	199,099.53	199,099.53	1,194,597.18
16890000000	MINISTRY FOR RELIGIOUS AFFAIRS									
168900100100	MINISTRY FOR RELIGIOUS AFFAIRS	3,752,466.76	3,752,466.76	3,752,466.76	3,752,466.76	3,752,466.76	3,752,466.76	3,752,466.76	3,752,466.76	22,394,800.56
168900300100	AGENCY FOR QURANIC BROMORIZATION & TAPWEBD	9,415,453.95	9,415,453.95	9,415,453.95	9,415,453.95	9,415,453.95	9,415,453.95	9,415,453.95	9,415,453.95	56,492,723.70
168900400100	PREACHING & BSI. OF JUMUAT MOSQUE COMMISSION	70,121,532.48	1,121,532.48	1,121,532.48	70,121,532.48	1,121,532.48	1,121,532.48	1,121,532.48	1,121,532.48	75,729,194.88
168900500100	SHARIA RESEARCH AND DEVELOPMENT COMMISSION	757,961.89	757,961.89	757,961.89	757,961.89	757,961.89	757,961.89	757,961.89	757,961.89	4,547,771.34
168900600100	DIRECTORATE OF QURANIC SCHOOLS DEVELOPMENT & BSI	395,526.53	395,526.53	395,526.53	395,526.53	395,526.53	395,526.53	395,526.53	395,526.53	2,373,159.18
	TOTAL	84,422,941.61	15,422,941.61	15,422,941.61	84,422,941.61	15,422,941.61	84,422,941.61	15,422,941.61	84,422,941.61	161,537,649.66
	SUB TOTAL	296,873,609.11	231,115,855.51	231,115,855.51	296,873,609.11	231,115,855.51	296,873,609.11	231,115,855.51	296,873,609.11	2,892,394,270.78
20000000000	ECONOMIC SECTOR I 2									
21500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES									
215000100100	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	10,186,031.38	10,447,117.03	10,447,117.03	10,186,031.38	10,447,117.03	10,186,031.38	10,447,117.03	10,186,031.38	61,899,445.23
21500100300	DIRECTORATE COMMODITY, MARKETING & DISTRIBUTION	2,473,442.07	2,473,442.07	2,473,442.07	2,473,442.07	2,473,442.07	2,473,442.07	2,473,442.07	2,473,442.07	14,840,652.82
21511000100	ZAMFARA AGRICULTURAL SUPPLY COMPANY	5,765,749.52	5,765,749.52	5,765,749.52	5,765,749.52	5,765,749.52	5,765,749.52	5,765,749.52	5,765,749.52	34,594,497.12
21510200100	ZAMFARA AGRICULTURAL DEVELOPMENT PROJECT	12,985,972.68	12,985,972.68	12,985,972.68	12,985,972.68	12,985,972.68	12,985,972.68	12,985,972.68	12,985,972.68	77,915,836.68
21510200400	FERTILIZER COMPANY	913,258.11	913,258.11	913,258.11	913,258.11	913,258.11	913,258.11	913,258.11	913,258.11	5,479,548.66
21510200800	ZAMFARA COMPREHENSIVE AGRICULTURAL REVOLUTION	19,788,256.05	19,638,348.39	19,638,348.39	19,788,256.05	19,638,348.39	19,788,256.05	19,638,348.39	19,788,256.05	118,279,813.32
21502100100	COLLEGE OF AGRICULTURE, BAKURA	28,134,894.24	28,524,627.22	28,524,627.22	28,134,894.24	28,524,627.22	28,134,894.24	28,524,627.22	28,134,894.24	169,978,564.38
	TOTAL	80,247,604.85	80,748,515.82	80,748,515.82	80,247,604.85	80,748,515.82	80,247,604.85	80,748,515.82	80,247,604.85	482,988,257.21
22000000000	MINISTRY OF FINANCE									
22000100100	MINISTRY OF FINANCE	55,144,306.97	55,412,890.66	55,412,890.66	55,144,306.97	55,412,890.66	55,144,306.97	55,412,890.66	55,144,306.97	339,871,412.89
22000800100	INTERNAL REVENUE SERVICE	6,345,802.00	8,132,996.00	8,132,996.00	6,345,802.00	8,132,996.00	6,345,802.00	8,132,996.00	6,345,802.00	34,594,497.12
	TOTAL	61,490,108.97	63,545,886.66	63,545,886.66	61,490,108.97	63,545,886.66	61,490,108.97	63,545,886.66	61,490,108.97	384,465,910.01
22200000000	MINISTRY OF COMMERCE, INDUSTRY AND TOURISM									
22200100100	MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	2,845,141.85	2,889,751.14	2,889,751.14	2,845,141.85	2,889,751.14	2,845,141.85	2,889,751.14	2,845,141.85	17,204,678.97
22201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	439,700.51	439,700.51	439,700.51	439,700.51	439,700.51	439,700.51	439,700.51	439,700.51	2,639,203.06
22201800300	HOTELS MANAGEMENT BOARD	394,325.28	394,325.28	394,325.28	394,325.28	394,325.28	394,325.28	394,325.28	394,325.28	2,365,951.68
22205300100	GUSAU CENTRAL MARKET	3,886,287.77	3,886,287.77	3,886,287.77	3,886,287.77	3,886,287.77	3,886,287.77	3,886,287.77	3,886,287.77	23,317,726.62
	TOTAL	7,565,455.41	7,610,064.70	7,610,064.70	7,565,455.41	7,610,064.70	7,565,455.41	7,610,064.70	7,565,455.41	45,824,960.33
23400000000	MINISTRY OF WORKS & TRANSPORT									
023400100100	MINISTRY OF WORKS & TRANSPORT	14,108,409.89	14,198,798.90	14,198,798.90	14,108,409.89	14,198,798.90	14,108,409.89	14,198,798.90	14,108,409.89	84,921,626.37
023400400100	ZAMFARA ROADS MAINTENANCE AGENCY	175,097.83	175,097.83	175,097.83	175,097.83	175,097.83	175,097.83	175,097.83	175,097.83	1,050,586.98
	TOTAL	14,283,507.72	14,373,896.73	14,373,896.73	14,283,507.72	14,373,896.73	14,283,507.72	14,373,896.73	14,283,507.72	85,972,213.35
23600000000	MINISTRY OF CULTURE AND TOURISM									
023600100100	MINISTRY OF CULTURE AND TOURISM	1,994,383.02	1,994,383.02	1,994,383.02	1,994,383.02	1,994,383.02	1,994,383.02	1,994,383.02	1,994,383.02	11,966,268.12
23600400100	HISTORY BUREAU	16,888,675.98	2,673,524.14	2,673,524.14	16,888,675.98	2,673,524.14	16,888,675.98	2,673,524.14	16,888,675.98	58,686,600.36
23605200200	COUNCIL FOR ARTS AND CULTURE	255,464.54	283,728.16	283,728.16	255,464.54	283,728.16	255,464.54	283,728.16	255,464.54	1,617,578.10
	TOTAL	19,138,523.54	4,951,635.32	4,951,635.32	19,138,523.54	4,951,635.32	19,138,523.54	4,951,635.32	19,138,523.54	72,270,446.58
23700000000	MINISTRY OF TOURISM AND HOTELS MANAGEMENT									
23700100100	MINISTRY OF TOURISM AND HOTELS MANAGEMENT	892,040.07	892,040.07	892,040.07	892,040.07	892,040.07	892,040.07	892,040.07	892,040.07	5,460,510.00
23700100200	GUSAU AMUSEMENT PARK	892,040.07	892,040.07	892,040.07	892,040.07	892,040.07	892,040.07	892,040.07	892,040.07	5,460,510.00
	TOTAL	1,784,080.14	1,784,080.14	1,784,080.14	1,784,080.14	1,784,080.14	1,784,080.14	1,784,080.14	1,784,080.14	10,921,020.00
23900000000	MINISTRY OF BUDGET & ECO. PLANNING									
23800100100	MINISTRY OF BUDGET & ECO. PLANNING	7,549,277.33	7,615,960.94	7,615,960.94	7,549,277.33	7,615,960.94	7,549,277.33	7,615,960.94	7,549,277.33	45,495,714.81
23900400100	STATE BUREAU OF STATISTICS	1,669,232.13	6,045,038.00	6,045,038.00	1,669,232.13	6,045,038.00	1,669,232.13	6,045,038.00	1,669,232.13	23,142,810.39
	TOTAL	9,218,509.46	13,660,998.94	13,660,998.94	9,218,509.46	13,660,998.94	9,218,509.46	13,660,998.94	9,218,509.46	68,638,525.20
25200000000	MINISTRY OF WATER RESOURCES									





25200100100	MINISTRY OF WATER RESOURCES	4,748,169.48	4,748,169.48	4,748,169.48	4,748,169.48	4,748,169.48	28,489,016.85
25200100200	DIRECTORATE OF RURAL WATER SUPPLY	1,109,700.82	1,109,700.82	1,109,700.82	1,109,700.82	1,109,700.82	6,639,204.92
25210200100	ZAMFARA STATE WATER BOARD	22,129,020.38	7,924,020.38	22,129,020.38	7,924,020.38	22,129,020.38	90,159,122.28
25210300100	RURAL WATER SANITATION (RUWATSAN) PROJECT	435,858.22	435,858.22	435,858.22	435,858.22	435,858.22	2,615,149.32
	TOTAL	28,422,748.90	14,217,748.90	28,422,748.90	14,217,748.90	28,422,748.90	137,921,493.48
25300000000	HOUSING AND URBAN DEVELOPMENT						
25300100100	DIRECTORATE OF HOUSING & TOWN PLANNING	2,066,589.92	2,066,589.92	2,066,589.92	2,066,589.92	2,066,589.92	12,999,839.52
25301000100	STATE HOUSING CORPORATION	213,802.02	213,802.02	213,802.02	213,802.02	213,802.02	1,282,811.12
25305000100	ZAMFARA URBAN & REGIONAL PLANNING BOARD	2,272,201.85	2,272,201.85	2,272,201.85	2,272,201.85	2,272,201.85	13,633,211.18
	TOTAL	4,882,893.79	4,882,893.79	4,882,893.79	4,882,893.79	4,882,893.79	27,315,862.74
26000000000	LANDS AND SURVEY						
26000100100	DIRECTORATE OF LANDS AND SURVEY	2,965,681.37	2,965,681.37	2,965,681.37	2,965,681.37	2,965,681.37	17,892,129.26
	TOTAL	2,965,681.37	2,965,681.37	2,965,681.37	2,965,681.37	2,965,681.37	17,892,129.26
26300000000	RURAL DEVELOPMENT						
26300100100	MINISTRY FOR RURAL DEVELOPMENT	2,727,445.41	2,727,445.41	2,727,445.41	2,727,445.41	2,727,445.41	16,364,872.46
26300100200	DIRECTORATE OF RURAL ELECTRIFICATION	3,409,428.42	3,409,428.42	3,409,428.42	3,409,428.42	3,409,428.42	28,456,379.52
	TOTAL	6,136,873.83	6,136,873.83	6,136,873.83	6,136,873.83	6,136,873.83	36,821,252.98
34000000000	LAW AND JUSTICE F3	234,913,647.11	210,978,784.87	213,787,878.87	240,963,636.11	217,028,773.87	1,822,649,782.94
34000100100	HIGH COURT OF JUSTICE	30,721,769.53	31,056,910.99	31,056,910.99	30,721,769.53	30,721,769.53	185,336,841.56
31800600100	SHARIA COURT OF APPEAL	64,214,569.48	64,010,735.47	64,010,735.47	64,214,569.48	64,214,569.48	384,675,914.85
31801100100	JUDICIARY SERVICE COMMISSION	4,987,498.24	4,987,498.24	4,987,498.24	4,987,498.24	4,987,498.24	29,824,889.44
	TOTAL	99,923,837.35	100,065,144.70	100,065,144.70	99,923,837.35	99,923,837.35	599,838,646.85
35400000000	MINISTRY OF JUSTICE						
35400100100	MINISTRY OF JUSTICE	11,514,927.73	25,355,144.62	11,514,927.73	25,355,144.62	11,514,927.73	110,610,217.85
32600200100	LAW REFORM COMMISSION	186,594.45	186,594.45	186,594.45	186,594.45	186,594.45	1,119,866.79
	TOTAL	11,701,522.18	25,541,739.07	11,701,522.18	25,541,739.07	11,701,522.18	111,730,084.64
	SUB TOTAL	111,625,399.43	125,596,883.77	125,596,883.77	111,625,399.43	125,596,883.77	711,666,729.40
30000000000	SOCIAL SECTOR F4						
30000100100	MINISTRY OF YOUTH EMPOWERMENT	15,825,347.58	15,825,347.58	2,087,600.18	2,170,347.38	2,087,600.18	44,166,889.88
30000300100	DIRECTORATE OF SPORTS	1,715,517.49	1,715,517.49	1,715,517.49	1,715,517.49	1,715,517.49	10,293,104.94
	TOTAL	17,540,865.07	17,540,865.07	3,803,117.67	3,885,864.87	3,803,117.67	54,460,094.82
51400000000	MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL WELFARE						
51400100100	MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL WELFARE	3,137,101.71	3,137,101.71	3,137,101.71	3,137,101.71	3,137,101.71	18,822,608.61
	TOTAL	3,137,101.71	3,137,101.71	3,137,101.71	3,137,101.71	3,137,101.71	18,822,608.61
51700000000	EDUCATION						
51700100100	MINISTRY OF EDUCATION	52,296,514.86	52,448,674.86	52,448,674.86	52,296,514.86	52,296,514.86	314,255,669.16
51700100200	FEMALE EDUCATION BOARD	148,251,094.64	162,070,869.48	162,070,869.48	148,251,094.64	148,251,094.64	934,964,897.36
51700100300	ARABIC AND ISLAMIC EDUCATION BOARD	89,126,935.44	89,435,695.00	89,435,695.00	89,126,935.44	89,126,935.44	535,284,889.56
51700100400	SECONDARY SCHOOLS FEEDING COMMISSION	30,163,397.44	30,197,886.73	30,197,886.73	30,163,397.44	30,163,397.44	181,083,858.51
51700300100	ZAMFARA STATE UNIVERSAL BASIC EDUCATION BOARD	32,115,592.03	32,138,287.29	31,969,604.01	32,104,391.60	21,737,811.60	189,343,388.15
51700800100	STATE LIBRARY BOARD	740,336.75	740,336.75	740,336.75	740,336.75	740,336.75	4,412,820.38
51701000100	AGENCY FOR MASS EDUCATION BOARD	16,309,530.09	16,324,248.56	16,324,248.56	16,309,530.09	16,309,530.09	97,981,535.95
51701100100	AGENCY FOR NOMADIC EDUCATION	6,343,371.13	6,312,420.73	6,312,420.73	6,343,371.13	6,265,264.09	37,889,248.34
51705400100	TEACHERS SERVICE BOARD	239,445,565.01	239,062,875.55	239,062,875.55	239,445,565.01	239,445,565.01	1,435,834,331.68
	TOTAL	614,792,337.39	628,636,409.38	628,636,409.38	614,646,349.37	628,697,399.26	3,719,639,238.41
52100000000	HEALTH						
52100100100	MINISTRY OF HEALTH	10,567,478.37	10,703,484.51	10,188,187.12	10,425,340.31	10,335,524.16	62,887,050.23
52100200100	PRIMARY HEALTH CARE BOARD	9,774,857.01	9,815,021.79	9,774,857.01	9,774,857.01	9,774,857.01	58,769,636.48
52100300100	HOSPITALS SERVICE MANAGEMENT BOARD	303,687,004.89	355,124,112.61	360,986,112.61	359,138,241.25	355,317,275.08	2,088,940,854.45
52110200200	KING FARAD WOMEN & CHILDREN HOSPITAL	9,015,425.09	9,033,672.63	9,033,672.63	9,015,425.09	9,015,425.09	54,147,889.16
52110200400	YARDMAN BAKURA SPECIALIST HOSPITAL	64,725,080.05	64,725,080.05	66,300,030.42	66,300,030.42	86,347,252.05	414,697,383.41
52110400100	SCHOOL OF NURSING & MIDWIFERY	27,203,801.82	27,209,029.54	27,209,029.54	27,203,801.82	27,203,801.82	163,413,266.36
52110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, TSAFE	29,215,963.82	29,399,020.95	29,399,020.95	29,215,963.82	29,399,020.95	175,844,954.31
521211300100	DRUGS & MEDICAL CONSUMABLES MANAGEMENT AGENCY	4,590,784.32	4,590,784.32	4,590,784.32	4,590,784.32	4,590,784.32	29,885,130.78
	TOTAL	458,760,495.37	510,690,206.40	517,611,859.28	515,684,544.84	513,325,688.96	3,048,235,289.18
55500000000	ENVIRONMENT						





53500100100	MINISTRY OF ENVIRONMENT	2,985,341.62	5,234,526.91	5,234,526.91	2,985,341.62	5,234,526.91	5,234,526.91	26,990,790.88
53505500100	ZAMFARA ENVIRONMENTAL SANITATION AGENCY	38,384,994.23	38,384,994.23	38,384,994.23	38,384,994.23	38,384,994.23	38,384,994.23	230,369,965.38
	TOTAL	41,370,335.85	43,619,521.14	43,619,521.14	41,370,335.85	43,619,521.14	43,619,521.14	257,318,756.26
05440000000	MINISTRY OF HUMANITARIAN AFFAIR							
05440000100	ZAKKAT AND ENDOWMENT BOARD	1,669,232.13	1,669,232.13	1,669,232.13	1,669,232.13	1,669,232.13	1,669,232.13	10,815,992.78
	TOTAL	1,669,232.13	1,669,232.13	1,669,232.13	1,669,232.13	1,669,232.13	1,669,232.13	10,815,992.78
55100000000	LOCAL GOVERNMENT AND CHIEFTAINCY	9,994,022.76	9,994,022.76	9,994,022.76	9,994,022.76	9,994,022.76	9,994,022.76	59,964,136.56
55100100100	MIN. FOR LOCAL GOVERNMENT & COMMUNITY DEVELOP	437,190.03	437,190.03	437,190.03	437,190.03	437,190.03	437,190.03	2,623,140.18
55100200100	DIRECTORATE OF CHIEFTAINCY AFFAIRS	10,451,213.79	10,451,213.79	10,451,213.79	10,451,213.79	10,451,213.79	10,451,213.79	62,587,276.74
	TOTAL	10,451,213.79	10,451,213.79	10,451,213.79	10,451,213.79	10,451,213.79	10,451,213.79	62,587,276.74
56300000000	MINISTRY OF SCIENCE & TECH. EDUCATION	7,857,773.05	7,857,773.05	7,857,773.05	7,857,773.05	7,857,773.05	7,857,773.05	47,214,874.82
56300100100	MINISTRY OF SCIENCE & TECH. EDUCATION	62,127,413.36	62,243,167.85	62,243,167.85	62,127,413.36	62,127,413.36	62,127,413.36	373,111,743.83
56300200100	SCIENCE AND TECHNICAL TEACHERS BOARD	69,985,186.41	70,123,686.14	70,123,686.14	69,985,186.41	70,123,686.14	69,985,186.41	430,326,617.65
	TOTAL	138,960,375.82	138,960,375.82	138,960,375.82	138,960,375.82	138,960,375.82	138,960,375.82	803,452,168.30
56400000000	MINISTRY OF HIGHER EDUCATION	1,347,370.62	1,347,370.62	1,347,370.62	1,347,370.62	1,347,370.62	1,347,370.62	8,884,223.72
56400100100	MINISTRY OF HIGHER EDUCATION	61,545,810.57	61,602,278.78	61,602,278.78	61,545,810.57	61,545,810.57	61,545,810.57	360,573,953.36
56400200100	ABDU GUSAU POLYTECHNIC TALATA MAFARA	39,587,472.87	39,587,472.87	39,587,472.87	39,587,472.87	39,587,472.87	39,587,472.87	238,690,820.28
56400300100	ZAMFARA COLLEGE OF ARTS & SCIENCE	14,710,976.63	14,710,976.63	14,710,976.63	14,710,976.63	14,710,976.63	14,710,976.63	92,265,859.78
56400400100	ZAMFARA STATE UNIVERSITY	626,826.83	538,302.00	538,302.00	626,826.83	626,826.83	626,826.83	3,495,366.49
56400500100	STATE SCHOLARSHIP BOARD	57,154,734.03	56,863,448.36	56,863,448.36	57,154,734.03	57,154,734.03	57,154,734.03	342,854,547.17
56400600100	COLLEGE OF EDUCATION, MARU	174,973,191.55	175,035,176.92	175,035,176.92	174,973,191.55	175,035,176.92	174,973,191.55	1,013,168,798.72
	TOTAL	174,973,191.55	175,035,176.92	175,035,176.92	174,973,191.55	175,035,176.92	174,973,191.55	1,013,168,798.72
56900000000	MINISTRY OF SOCIAL WELFARE AND COMMUNITY DEVELOPMENT	7,537,646.68	7,537,646.68	7,537,646.68	7,537,646.68	7,537,646.68	7,537,646.68	46,873,863.62
56900100100	MINISTRY OF SOCIAL WELFARE AND COMMUNITY DEVELOPMENT	7,537,646.68	7,537,646.68	7,537,646.68	7,537,646.68	7,537,646.68	7,537,646.68	46,873,863.62
	TOTAL	7,537,646.68	7,537,646.68	7,537,646.68	7,537,646.68	7,537,646.68	7,537,646.68	46,873,863.62
57900000000	MINISTRY OF FORESTRY AND LIVESTOCK DEVELOPMENT	44,810,604.57	44,810,604.57	44,810,604.57	44,810,604.57	44,810,604.57	44,810,604.57	268,841,196.95
57900100100	MINISTRY OF FORESTRY AND LIVESTOCK DEVELOPMENT	2,089,871.06	2,089,871.06	2,089,871.06	2,089,871.06	2,089,871.06	2,089,871.06	5,815,690.36
57900200200	FORESTRY II PROJECT	1,039,099.94	1,039,099.94	1,039,099.94	1,039,099.94	1,039,099.94	1,039,099.94	6,234,481.64
57900300300	SECOND LIVE STOCK DEVELOPMENT AGENCY	5,798,821.05	5,798,821.05	5,798,821.05	5,798,821.05	5,798,821.05	5,798,821.05	34,792,816.75
57900400400	DIRECTORATE OF AFFORESTATION	53,738,297.63	53,216,702.13	53,216,702.13	53,738,297.63	53,216,702.13	53,216,702.13	315,864,214.70
	TOTAL	53,738,297.63	53,216,702.13	53,216,702.13	53,738,297.63	53,216,702.13	53,216,702.13	315,864,214.70
	SUB TOTAL	1,495,306,237.07	1,499,472,469.33	1,500,587,860.33	1,495,306,237.07	1,499,472,469.33	1,500,587,860.33	9,198,741,619.87
4B FS								
21010103	CONSOLIDATED REVENUE FUND CHARGES	10,947,888.00	10,947,888.00	10,947,888.00	10,947,888.00	10,947,888.00	10,947,888.00	63,791,552.00
21010103	JUDICIARY SERVICE COMMISSION	633,294.00	633,294.00	633,294.00	633,294.00	633,294.00	633,294.00	3,799,764.00
21010103	STATE AUDITOR GENERAL	633,294.00	633,294.00	633,294.00	633,294.00	633,294.00	633,294.00	3,799,764.00
21010103	LOCAL GOVERNMENT AUDITOR GENERAL	2,297,393.00	2,297,393.00	2,297,393.00	2,297,393.00	2,297,393.00	2,297,393.00	13,784,588.00
21010103	CIVIL SERVICE COMMISSION	2,533,162.00	2,533,162.00	2,533,162.00	2,533,162.00	2,533,162.00	2,533,162.00	7,639,486.00
21010103	LOCAL GOVERNMENT SERVICE COMMISSION	2,900,000.00	2,900,000.00	2,900,000.00	2,900,000.00	2,900,000.00	2,900,000.00	8,790,000.00
21010103	STATE INDEPENDENT ELECTORAL COMMISSION	19,032,804.00	19,032,804.00	19,032,804.00	19,032,804.00	19,032,804.00	19,032,804.00	114,196,824.00
21010103	ASSEMBLY SERVICES COMMISSION	2,103,162.00	2,103,162.00	2,103,162.00	2,103,162.00	2,103,162.00	2,103,162.00	4,206,324.00
21010103	LAW REFORM COMMISSION							
21010103	ANTI CORRUPTION COMMISSION							
	TOTAL CONSOLIDATED REV. FUND CHARGES	41,100,997.08	41,100,997.08	41,100,997.08	41,100,997.08	41,100,997.08	41,100,997.08	199,938,872.00
	GRAND TOTAL	2,179,821,858.32	2,168,246,176.48	2,169,834,936.38	2,133,568,576.44	2,128,995,242.28	2,144,698,857.42	13,595,398,454.99





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

4A FI	ADMINISTRATIVE SECTOR	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
01100100100	GOVERNMENT HOUSE	5,841,287.80	6,480,357.39	6,480,357.39	6,480,357.39	6,578,630.71	6,007,152.35	37,868,143.83
01110100200	DEPUTY GOVERNORS OFFICE	1,897,636.78	1,897,636.78	1,897,636.78	1,897,636.78	1,857,542.30	1,671,752.95	11,119,842.37
011100200100	DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS	456,947.22	456,947.22	456,947.22	456,947.22	456,947.22	412,940.03	2,698,947.84
011100200200	DIRECTORATE FOR INTER COMMUNITY RELATIONS	222,104.30	222,104.30	222,104.30	222,104.30	222,104.30	192,098.48	1,302,619.98
011100200300	DIRECTORATE FOR NON GOVERNMENTAL ORGANISATION	283,858.45	283,858.45	283,858.45	283,858.45	283,858.45	250,815.47	1,633,481.89
011103500100	STATE PENSION COMMISSION	469,988.26	503,053.73	503,053.73	503,053.73	503,053.73	452,050.68	2,934,293.86
011103500100	LOCAL GOVERNMENT PENSION BOARD	723,061.19	723,061.19	723,061.19	723,061.19	723,061.19	652,662.05	4,267,968.80
011100900100	ZAMFARA STATE ANTI CORRUPTION COMMISSION	921,438.52	921,438.52	921,438.52	921,438.52	921,438.52	835,110.02	5,442,302.83
011101700100	CABINET AFFAIRS & GENERAL SERVICES	1,064,298.88	1,064,298.88	1,064,298.88	1,064,298.88	984,109.52	868,837.93	6,879,848.89
011101000100	BUREAU FOR PUBLIC PROCUREMENT	140,594.15	140,594.15	140,594.15	140,594.15	140,594.15	140,549.15	843,474.90
	<b>TOTAL</b>	<b>11,924,926.15</b>	<b>12,693,496.61</b>	<b>12,693,496.61</b>	<b>12,693,496.61</b>	<b>12,671,395.49</b>	<b>11,394,409.11</b>	<b>74,199,697.39</b>
1120000000	STATE ASSEMBLY							
11200100100	ZAMFARA STATE HOUSE OF ASSEMBLY	11,634,760.93	12,331,134.72	12,454,204.66	12,454,204.66	12,454,204.66	11,399,083.38	72,777,693.01
112004000100	HOUSE OF ASSEMBLY SERVICE COMMISSION	1,240,695.39	4,462,582.07	4,462,582.07	4,393,857.39	4,393,857.39	4,405,790.73	23,389,365.04
011200500200	ASSEMBLY MATTERS	-	13,540,538.00	13,540,538.00	13,540,538.00	13,540,538.00	13,540,538.00	67,703,698.09
	<b>TOTAL</b>	<b>12,875,456.32</b>	<b>30,334,254.79</b>	<b>30,457,324.73</b>	<b>30,388,600.05</b>	<b>30,388,600.05</b>	<b>29,345,412.11</b>	<b>163,789,148.09</b>
1200000000	MINISTRY OF INFORMATION							
012300100100	MINISTRY OF INFORMATION	1,893,190.51	3,717,756.67	3,717,756.67	3,717,756.67	4,597,771.71	4,431,514.21	22,875,686.44
012300100200	DIRECTORATE OF PUBLIC ENLIGHTENMENT MEDIA AND CON	850,456.13	560,528.64	560,528.64	560,528.64	810,620.16	810,620.16	4,153,382.37
012300300100	ZAMFARA RADIO AND TELEVISION	8,474,290.82	8,947,752.05	8,977,792.05	8,977,752.05	8,838,139.09	8,451,190.65	52,666,846.71
012301000100	CONSORSHIP BOARD	1,035,113.19	3,372,357.21	3,372,357.21	3,372,357.21	3,372,357.21	3,203,023.40	17,727,563.43
012301300100	GOVERNMENT PRINTING PRESS	224,727.85	874,547.05	843,543.85	843,543.85	818,345.59	818,345.59	4,488,252.04
012305500100	ZAMFARA STATE PRINTING & PUBLISHING COMPANY (LTD)	447,606.01	461,454.13	461,454.13	461,454.13	464,998.81	417,657.27	2,714,617.48
	<b>TOTAL</b>	<b>16,985,784.51</b>	<b>22,097,484.75</b>	<b>22,086,481.58</b>	<b>22,086,481.58</b>	<b>23,112,339.83</b>	<b>21,891,263.28</b>	<b>128,317,887.47</b>
1240000000	MINISTRY OF SECURITY AND HOME AFFAIRS							
012400100100	MINISTRY OF SECURITY AND HOME AFFAIRS	912,870.83	945,065.39	945,065.39	945,065.39	945,065.39	880,333.78	5,374,337.08
012400400200	HISAH COMMISSION	16,562,827.36	16,741,969.48	16,741,969.48	16,741,969.48	16,770,701.13	15,477,813.10	98,337,250.03
012400700100	FIRE SERVICE	18,620,861.46	19,146,679.20	19,146,679.20	19,146,679.20	19,636,694.07	19,394,384.19	115,091,977.32
	<b>TOTAL</b>	<b>35,806,559.65</b>	<b>36,833,714.07</b>	<b>36,833,714.07</b>	<b>36,833,714.07</b>	<b>37,353,531.50</b>	<b>35,752,531.07</b>	<b>219,503,564.43</b>
1250000000	OFFICE OF THE HEAD OF SERVICE							
012500100100	ADMINISTRATIVE	45,564,071.31	56,942,866.64	56,866,554.00	56,583,097.68	56,544,603.95	53,271,860.34	328,775,053.92
012500500100	ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT	27,221,041.36	34,405,011.38	34,404,490.13	34,424,490.13	34,704,436.50	31,729,608.33	196,969,077.87
	<b>TOTAL</b>	<b>72,785,112.67</b>	<b>91,347,878.02</b>	<b>91,271,044.13</b>	<b>91,007,587.81</b>	<b>91,249,040.45</b>	<b>85,001,468.67</b>	<b>522,744,131.79</b>
1400000000	AUDITOR GENERAL							
14000100100	OFFICE OF THE AUDITOR GENERAL (STATE) STAFF	6,852,202.77	6,818,514.47	7,408,882.39	6,775,588.39	6,775,588.39	6,417,564.16	41,048,315.57
14000100200	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNM	5,887,481.33	6,223,926.80	6,223,926.80	6,103,893.69	6,739,187.69	5,517,274.37	36,697,698.68
	<b>TOTAL</b>	<b>12,739,684.10</b>	<b>13,042,441.27</b>	<b>13,632,809.19</b>	<b>12,879,482.08</b>	<b>13,514,776.08</b>	<b>11,934,838.53</b>	<b>77,746,014.25</b>
1450000000	PUBLIC COMPLAINTS COMMISSION							
14500100100	PUBLIC COMPLAINTS COMMISSION	526,926.17	526,926.17	526,926.17	526,926.17	526,926.17	493,475.37	3,129,106.22
	<b>TOTAL</b>	<b>526,926.17</b>	<b>526,926.17</b>	<b>526,926.17</b>	<b>526,926.17</b>	<b>526,926.17</b>	<b>493,475.37</b>	<b>3,129,106.22</b>
1470000000	CIVIL SERVICE COMMISSION							
14700100100	CIVIL SERVICE COMMISSION	1,001,865.03	1,749,485.39	1,759,485.39	1,765,492.28	2,047,529.53	2,020,566.85	18,344,424.47
	<b>TOTAL</b>	<b>1,001,865.03</b>	<b>1,749,485.39</b>	<b>1,759,485.39</b>	<b>1,765,492.28</b>	<b>2,047,529.53</b>	<b>2,020,566.85</b>	<b>18,344,424.47</b>
1480000000	INDEPENDENT ELECTORAL COMMISSION							
14800100100	STATE INDEPENDENT ELECTORAL COMMISSION	2,272,136.38	2,439,021.68	2,439,021.68	2,439,021.68	2,889,021.68	2,148,770.83	14,626,993.93
14800100200	DIRECTORATE FOR ELECTION MATTERS	299,833.63	299,833.63	299,833.63	299,833.63	299,833.63	262,733.09	1,761,981.15
	<b>TOTAL</b>	<b>2,571,970.01</b>	<b>2,738,855.31</b>	<b>2,738,855.31</b>	<b>2,738,855.31</b>	<b>3,188,855.31</b>	<b>2,411,503.93</b>	<b>16,388,975.08</b>
1490000000	LOCAL GOVERNMENT SERVICE COMMISSION							
14900100100	LOCAL GOVERNMENT SERVICE COMMISSION	371,941.41	371,941.41	371,941.41	371,941.41	371,941.41	365,777.81	2,225,484.86
	<b>TOTAL</b>	<b>371,941.41</b>	<b>371,941.41</b>	<b>371,941.41</b>	<b>371,941.41</b>	<b>371,941.41</b>	<b>365,777.81</b>	<b>2,225,484.86</b>





1610000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	250,000.00	20,259,898.00	20,909,898.00	41,322,442.00	48,279,166.00	50,622,842.00	-
16100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	492,016.85	429,016.85	492,016.19	492,016.19	492,016.85	442,409.19	181,644,246.89
16102100100	LIAISON OFFICE KADUNA	176,981.29	176,981.29	176,981.29	176,981.29	257,802.61	249,615.92	1,215,343.69
16103000100	HAIJ COMMISSION	223,910.40	223,910.40	223,910.40	223,910.40	223,910.40	220,259.56	1,339,318.56
16105200100	DIRECTORATE OF POVERTY ALLEVIATION AGENCY	2,256,863.87	2,289,929.34	2,289,929.34	2,289,929.34	2,289,929.34	2,073,754.07	13,499,338.99
16105200200	DIRECTORATE OF GOVERNMENT PROJECTS MONITORING	1,801,257.65	1,833,452.21	1,833,452.21	1,744,927.38	1,744,927.38	1,576,651.68	10,534,668.51
16105200300	DIRECTORATE OF PROTOCOL	-	314,862.20	314,862.20	314,862.20	376,866.68	376,866.68	1,698,319.96
16105200300	DIRECTORATE OF LABOUR MATTERS	5,201,038.06	24,554,620.29	26,241,049.63	46,565,668.80	53,664,619.26	58,562,996.10	312,762,416.14
16700000000	MINISTRY FOR SPECIAL DUTIES	199,099.53	199,099.53	199,099.53	199,099.53	199,099.53	174,125.00	1,169,622.65
16700100100	MINISTRY FOR SPECIAL DUTIES	199,099.53	199,099.53	199,099.53	199,099.53	199,099.53	174,125.00	1,169,622.65
16800000000	MINISTRY FOR RELIGIOUS AFFAIRS	3,591,850.60	3,706,208.60	3,706,208.60	3,706,208.60	3,674,739.80	3,437,736.89	21,822,953.09
16800100100	MINISTRY FOR RELIGIOUS AFFAIRS	3,591,850.60	3,706,208.60	3,706,208.60	3,706,208.60	3,674,739.80	3,437,736.89	21,822,953.09
16800300100	AGENCY FOR QURANIC MEMORIZATION & TAQWEEB	8,456,678.90	8,980,427.68	8,980,427.68	8,980,427.68	8,980,427.68	8,303,814.72	52,682,204.34
16800400100	PREACHING & EST. OF JUMUAT MOSQUE/COMMISSION	1,121,532.48	1,121,532.48	1,121,532.48	1,121,532.48	1,121,532.48	1,021,862.47	6,629,524.87
16800500100	SHARIA RESEARCH AND DEVELOPMENT/COMMISSION	694,400.13	757,961.89	757,961.89	757,961.89	757,961.89	680,248.72	4,406,596.41
16800600100	DIRECTORATE OF QURANIC SCHOOLS/DEVELOPMENT & ISI	395,526.53	395,526.53	395,526.53	395,526.53	395,526.53	334,585.00	2,312,217.65
16800600100	DIRECTORATE OF QURANIC SCHOOLS/DEVELOPMENT & ISI	395,526.53	395,526.53	395,526.53	395,526.53	395,526.53	334,585.00	2,312,217.65
16800600100	TOTAL	14,299,988.64	14,961,697.18	14,961,697.18	14,961,697.18	14,961,697.18	13,778,347.88	87,853,696.36
16800600100	SUB TOTAL	147,318,224.25	282,413,234.79	283,793,834.92	273,822,366.87	283,276,617.99	270,233,919.53	1,820,064,296.35
21500000000	ECONOMIC SECTOR F2	-	-	-	-	-	-	-
21500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	10,122,224.74	9,920,117.51	9,920,117.51	9,667,576.87	9,755,879.15	8,994,133.82	58,370,049.60
21500100100	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	1,790,881.70	1,907,679.70	1,907,679.70	1,826,838.38	1,826,838.38	1,602,155.87	10,862,113.73
21501000300	DIRECTORATE COMMODITY, MARKETING & DISTRIBUTION	3,661,141.17	4,958,240.60	4,958,240.60	4,958,240.60	5,476,938.42	5,253,670.85	29,266,472.24
21511000100	ZAMFARA AGRICULTURAL SUPPLY COMPANY	12,449,842.55	12,027,235.74	11,943,204.62	11,863,998.20	11,967,299.58	9,795,621.40	70,047,092.09
21510200400	FERTILIZER COMPANY	913,258.11	913,258.11	913,258.11	913,258.11	913,258.11	854,130.34	5,420,420.89
21510200400	FERTILIZER COMPANY	913,258.11	913,258.11	913,258.11	913,258.11	913,258.11	854,130.34	5,420,420.89
21510200400	ZAMFARA COMPREHENSIVE AGRICULTURAL REVOLUTION	18,487,717.43	19,666,573.48	19,666,573.48	19,682,368.17	19,900,251.43	18,123,594.07	115,259,068.96
21502100100	COLLEGE OF AGRICULTURE, BAKURA	28,288,877.93	28,478,412.87	28,399,303.30	28,399,303.30	28,566,580.30	22,627,455.89	164,759,933.59
21502100100	COLLEGE OF AGRICULTURE, BAKURA	28,288,877.93	28,478,412.87	28,399,303.30	28,399,303.30	28,566,580.30	22,627,455.89	164,759,933.59
22000000000	MINISTRY OF FINANCE	78,713,943.83	77,871,518.81	77,708,577.32	77,381,593.63	78,486,968.37	67,282,782.34	484,285,158.28
22000100100	MINISTRY OF FINANCE	52,053,530.44	55,141,278.82	55,631,986.95	55,990,315.76	54,142,829.55	50,398,649.91	322,958,791.43
22001000100	INTERNAL REVENUE SERVICE	6,455,097.00	6,575,421.00	6,575,421.00	6,448,143.00	6,579,623.00	6,579,623.00	39,213,328.00
22001000100	INTERNAL REVENUE SERVICE	6,455,097.00	6,575,421.00	6,575,421.00	6,448,143.00	6,579,623.00	6,579,623.00	39,213,328.00
22200000000	MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	58,508,627.44	61,716,699.82	62,307,487.95	62,898,458.76	60,732,452.65	56,978,472.91	362,173,119.43
22200100100	MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	2,770,147.52	2,801,408.96	2,801,408.96	2,766,044.28	2,797,616.76	2,570,097.63	16,306,724.11
22201000100	MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	2,770,147.52	2,801,408.96	2,801,408.96	2,766,044.28	2,797,616.76	2,570,097.63	16,306,724.11
22201000100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	439,700.51	439,700.51	439,700.51	439,700.51	439,700.51	400,180.39	2,599,691.94
22201000300	HOTELS MANAGEMENT BOARD	394,325.28	394,325.28	394,325.28	394,325.28	394,325.28	372,545.80	2,344,172.20
22205300100	GUSAU CENTRAL MARKET	3,760,177.11	3,896,228.71	3,896,228.71	3,863,183.24	3,863,183.24	3,573,110.59	22,852,071.40
22205300100	GUSAU CENTRAL MARKET	3,760,177.11	3,896,228.71	3,896,228.71	3,863,183.24	3,863,183.24	3,573,110.59	22,852,071.40
22205300100	TOTAL	7,364,359.42	7,893,663.46	7,893,663.46	7,463,283.31	7,494,895.79	6,915,943.31	44,301,659.65
23400000000	MINISTRY OF WORKS & TRANSPORT	13,772,862.08	14,080,473.45	14,000,948.62	13,912,423.79	13,996,998.56	12,542,605.18	82,315,311.68
023400100100	MINISTRY OF WORKS & TRANSPORT	13,772,862.08	14,080,473.45	14,000,948.62	13,912,423.79	13,996,998.56	12,542,605.18	82,315,311.68
023400400100	ZAMFARA ROADS MAINTENANCE AGENCY	175,097.83	175,097.83	175,097.83	175,097.83	175,097.83	163,654.56	1,039,143.71
023400400100	ZAMFARA ROADS MAINTENANCE AGENCY	175,097.83	175,097.83	175,097.83	175,097.83	175,097.83	163,654.56	1,039,143.71
23600000000	MINISTRY OF CULTURE AND TOURISM	13,947,899.91	14,264,571.28	14,176,046.45	14,087,531.62	14,172,896.59	12,786,339.74	83,354,855.39
023600100100	MINISTRY OF CULTURE AND TOURISM	774,074.19	1,764,341.16	1,764,341.16	1,764,341.16	1,993,756.52	1,849,116.62	9,909,970.81
023600400100	HISTORY BUREAU	206,116.64	406,516.64	406,516.64	406,516.64	406,516.64	349,742.09	2,181,923.29
23605200200	COUNCIL FOR ARTS AND CULTURE	1,642,518.76	2,647,732.14	2,647,732.14	2,607,637.66	2,607,637.66	2,393,503.12	14,346,761.48
23605200200	COUNCIL FOR ARTS AND CULTURE	1,642,518.76	2,647,732.14	2,647,732.14	2,607,637.66	2,607,637.66	2,393,503.12	14,346,761.48
23700100100	MINISTRY OF TOURISM AND HOTELS MANAGEMENT	2,622,789.99	4,818,589.94	4,818,589.94	4,778,488.46	4,892,910.82	4,892,910.82	26,638,687.58
23700100100	MINISTRY OF TOURISM AND HOTELS MANAGEMENT	2,622,789.99	4,818,589.94	4,818,589.94	4,778,488.46	4,892,910.82	4,892,910.82	26,638,687.58
23700100200	GUSAU AMUSEMENT PARK	853,193.24	928,129.93	928,129.93	928,129.93	928,129.93	855,586.42	5,421,299.38
23700100200	GUSAU AMUSEMENT PARK	853,193.24	928,129.93	928,129.93	928,129.93	928,129.93	855,586.42	5,421,299.38
23700100200	TOTAL	853,193.24	928,129.93	928,129.93	928,129.93	928,129.93	855,586.42	5,421,299.38





2380000000	MINISTRY OF BUDGET & ECO. PLANNING	4,600,751.03	5,979,856.56	5,987,899.08	6,067,608.56	5,179,744.85	4,650,692.46	32,466,552.54
23800100100	MINISTRY OF BUDGET & ECO. PLANNING	6,130,092.42	6,170,831.87	6,170,831.87	6,170,831.87	6,170,831.87	6,169,449.45	36,982,869.35
23800400100	STATE BUREAU OF STATISTICS	10,790,843.45	13,150,688.43	12,158,790.95	12,238,440.43	11,359,576.72	10,820,141.91	69,449,431.89
24200000000	MINISTRY OF WATER RESOURCES							
25200100100	MINISTRY OF WATER RESOURCES	4,416,244.54	4,594,384.62	4,594,384.62	4,554,290.14	4,586,484.70	4,209,713.30	26,955,901.92
25200100200	DIRECTORATE OF RURAL WATER SUPPLY	1,109,700.82	1,109,700.82	1,109,700.82	1,109,700.82	1,109,700.82	1,016,979.97	6,569,489.07
25210200100	ZAMFARA STATE WATER BOARD	9,109,278.04	9,502,467.46	9,502,467.46	9,237,398.93	9,237,398.93	8,243,229.14	54,832,239.96
25210300100	RURAL WATER SANITATION (RUWATSAN) PROJECT	392,022.90	392,022.90	392,022.90	392,022.90	392,022.90	340,702.00	2,300,816.50
25210300100	TOTAL	15,827,446.30	15,996,875.00	15,996,875.00	15,283,412.79	15,325,697.35	13,810,623.41	90,654,841.45
25300000000	HOUSING AND URBAN DEVELOPMENT							
25300100100	DIRECTORATE OF HOUSING & TOWN PLANNING	2,154,377.73	2,154,377.73	2,242,902.56	2,313,301.72	2,313,301.72	2,148,895.02	13,327,156.48
25301000100	STATE HOUSING CORPORATION	178,437.52	213,802.20	213,802.20	213,802.20	213,802.20	187,132.48	1,220,778.80
25302600100	ZAMFARA URBAN & REGIONAL PLANNING BOARD	2,205,264.69	2,275,946.62	2,242,881.15	2,180,433.91	2,180,433.91	1,991,249.77	13,076,210.05
25302600100	TOTAL	4,538,079.94	4,644,126.55	4,699,585.91	4,707,537.83	4,707,537.83	4,327,277.27	27,624,146.33
26000000000	LANDS AND SURVEY							
26000100100	DIRECTORATE OF LANDS AND SURVEY	2,714,934.87	3,063,267.53	3,051,695.05	3,057,484.22	3,057,484.22	2,774,254.72	17,699,120.61
26000100100	TOTAL	2,714,934.87	3,063,267.53	3,051,695.05	3,057,484.22	3,057,484.22	2,774,254.72	17,699,120.61
26300000000	RURAL DEVELOPMENT							
26300100100	MINISTRY FOR RURAL DEVELOPMENT	2,481,733.00	2,558,634.23	2,558,634.23	2,558,634.23	2,558,634.23	2,297,427.19	15,013,697.11
26300100200	DIRECTORATE OF RURAL ELECTRIFICATION	3,340,388.86	3,375,753.54	3,375,753.54	3,375,753.54	3,375,753.54	3,082,938.80	19,926,161.82
26300100200	TOTAL	5,822,121.86	5,934,387.77	5,934,387.77	5,934,387.77	5,934,387.77	5,380,366.99	34,940,858.93
26300100200	SUB TOTAL	197,844,810.65	204,513,218.52	204,793,190.53	207,823,699.75	207,187,954.74	186,414,809.65	1,216,310,139.84
30000000000	LAW AND JUSTICE - F3							
31800400100	HIGH COURT OF JUSTICE	28,817,010.50	30,394,185.41	30,399,583.01	30,187,871.25	30,532,480.64	30,484,448.86	180,815,579.67
31800600100	SHARIA COURT OF APPEAL	61,854,556.84	62,951,365.59	62,951,365.59	62,672,036.26	63,045,327.50	62,978,002.72	376,453,454.50
31801100100	JUDICIARY SERVICE COMMISSION	3,910,003.11	4,542,421.95	4,995,583.95	4,995,583.95	4,995,583.95	4,995,583.95	28,434,760.86
31801100100	TOTAL	94,581,570.45	97,887,972.95	98,346,532.55	97,855,491.46	98,573,392.09	98,458,035.53	585,703,795.03
32600000000	MINISTRY OF JUSTICE							
32600100100	MINISTRY OF JUSTICE	16,774,643.08	17,238,654.01	17,288,799.14	17,335,910.50	17,335,910.50	17,332,281.02	103,306,098.25
32601200100	LAW REFORM COMMISSION	186,594.45	186,594.45	186,594.45	186,594.45	186,594.45	186,594.45	1,119,566.70
32601200100	TOTAL	16,961,237.53	17,425,248.46	17,475,393.59	17,522,504.95	17,522,504.95	17,518,875.47	104,425,664.95
30000000000	SUB TOTAL	111,542,707.96	114,313,231.41	115,891,936.14	115,377,996.41	116,095,897.04	115,877,711.00	690,129,469.96
50000000000	SOCIAL SECTOR - F4							
51500000000	YOUTH DEVELOPMENT							
51500100100	MINISTRY OF YOUTH EMPOWERMENT	1,901,138.77	2,018,877.32	2,018,877.32	2,018,877.32	2,021,284.67	1,853,912.35	11,832,967.75
51500300100	DIRECTORATE OF SPORTS	1,410,387.28	1,716,500.76	1,716,500.76	1,716,500.76	1,716,500.76	1,519,253.60	9,794,843.92
51500300100	TOTAL	3,311,526.05	3,735,378.08	3,735,378.08	3,735,378.08	3,737,785.43	3,373,166.95	21,627,811.67
51400000000	MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL WELFARE							
51400100100	MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL WELFARE	3,088,314.30	3,220,900.60	3,220,900.60	3,220,900.60	3,220,900.60	2,923,182.08	18,895,298.78
51700000000	EDUCATION	3,088,314.30	3,220,900.60	3,220,900.60	3,220,900.60	3,220,900.60	2,923,182.08	18,895,298.78
51700100100	MINISTRY OF EDUCATION	28,313,276.12	42,000,930.86	42,000,930.86	42,000,930.86	50,794,196.63	48,651,729.52	253,761,994.85
51700100200	FEMALE EDUCATION BOARD	123,243,423.44	166,026,474.88	166,143,617.70	165,978,081.00	169,456,756.84	135,383,344.04	926,231,677.90
51700100300	ARABIC AND ISLAMIC EDUCATION BOARD	82,623,155.85	88,574,675.21	88,690,818.47	88,695,403.56	89,123,039.28	69,905,929.87	507,603,020.24
51700100400	SECONDARY SCHOOLS FEEDING COMMISSION	28,385,157.18	29,542,455.94	29,542,455.94	29,471,929.46	29,894,433.36	27,625,572.64	174,461,597.52
51700300100	ZAMFARA STATE UNIVERSAL BASIC EDUCATION BOARD	27,660,262.72	32,046,835.34	32,046,835.34	31,987,290.61	32,059,221.26	23,188,876.82	178,989,322.09
51700300100	STATE LIBRARY BOARD	621,042.27	621,042.27	621,042.27	621,042.27	621,042.27	554,931.01	3,660,142.36
51700100100	AGENCY FOR MASS EDUCATION BOARD	14,948,968.49	15,710,344.49	15,668,057.10	15,668,057.10	15,888,920.78	13,058,988.65	90,943,336.61
51700100100	AGENCY FOR NOMADIC EDUCATION	5,918,278.39	6,232,199.43	6,232,199.43	6,232,199.43	6,232,199.43	5,440,686.80	36,288,061.91
517005400100	TEACHERS SERVICE BOARD	209,761,443.35	236,212,405.16	236,212,405.16	230,236,064.06	240,667,294.87	173,950,522.73	1,336,031,105.53
517005400100	TOTAL	551,475,507.81	616,958,583.78	617,148,563.27	619,890,996.55	634,757,077.72	497,760,581.08	3,597,870,469.81





5210000000	HEALTH	10,002,236.50	10,217,312.41	10,021,304.43	9,996,781.09	8,493,309.43	58,945,256.67
52100100100	MINISTRY OF HEALTH	8,679,340.48	10,054,604.19	10,094,790.44	10,094,790.44	7,919,291.61	56,897,341.35
52100300100	HOSPITALS SERVICE MANAGEMENT BOARD	280,890,284.87	329,768,300.75	330,490,032.47	349,964,119.68	309,042,318.59	1,930,708,203.38
52110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	8,684,887.48	9,015,446.55	9,015,446.55	9,015,446.55	7,048,112.30	51,794,783.98
52110200400	YAKIMAN BAKURA SPECIALIST HOSPITAL	49,717,083.04	70,406,651.75	69,909,020.04	68,945,001.27	68,009,628.57	397,177,475.57
52110400100	SCHOOL OF NURSING & MIDWIFERY	24,367,822.89	27,639,532.25	27,497,578.21	27,777,754.82	24,331,306.41	159,222,320.55
52110600100	COLLEGE OF HEALTH SCIENCES & TECHNOLOGY, TRAPE	28,099,249.70	30,205,087.30	30,367,660.30	30,464,617.30	25,733,513.03	175,370,484.93
052111300100	DRUGS & MEDICAL CONSUMABLES MANAGEMENT AGENCY	412,350.54	6,600,917.43	6,600,917.43	6,387,313.34	5,792,628.87	32,402,896.99
	TOTAL	410,883,888.90	492,876,806.38	494,377,949.68	512,648,794.49	456,370,309.21	2,802,832,066.42
5350000000	ENVIRONMENT						
53500100100	MINISTRY OF ENVIRONMENT	2,890,888.23	5,205,727.47	5,205,727.47	5,205,727.47	4,977,853.43	28,691,651.54
53500500100	ZAMFARA ENVIRONMENTAL SANITATION AGENCY	37,344,562.72	38,127,054.19	38,127,054.19	38,219,721.57	35,208,945.59	225,425,654.22
	TOTAL	40,235,450.95	43,332,781.66	43,332,781.66	43,425,449.04	40,186,799.02	254,117,305.76
0644000000	MINISTRY OF HUMANITARIAN AFFAIRS						
06440000100	ZAKKAT AND ENDOWMENT BOARD	1,642,048.81	1,642,048.81	1,642,048.81	1,642,048.81	1,642,048.81	9,302,640.24
	TOTAL	1,642,048.81	1,642,048.81	1,642,048.81	1,642,048.81	1,642,048.81	9,302,640.24
0510000000	LOCAL GOVERNMENT AND CHIEFTAINCY						
05100100100	MIN. FOR LOCAL GOVERNMENT & COMMUNITY DEVELOP	3,425,511.27	3,578,712.37	3,578,712.37	3,578,712.37	3,698,952.83	3,148,261.66
05100200100	DIRECTORATE OF CHIEFTAINCY AFFAIRS	6,737,587.03	6,473,043.55	6,473,043.55	6,473,043.55	5,148,011.55	477,644.57
	TOTAL	10,163,098.30	10,051,755.92	10,051,755.92	10,051,755.92	8,846,964.38	3,625,906.23
5630000000	MINISTRY OF SCIENCE & TECHNOLOGY						
56300100100	MINISTRY OF SCIENCE & TECH. EDUCATION	5,183,482.85	6,931,725.83	6,931,725.83	7,909,199.70	7,361,269.02	41,249,129.06
56300200100	SCIENCE AND TECHNICAL TEACHERS BOARD	46,473,545.26	57,345,809.39	57,345,809.39	59,215,442.92	47,071,784.59	324,801,372.05
	TOTAL	51,657,028.11	64,277,535.22	64,277,535.22	67,124,642.62	54,433,053.61	366,050,501.11
5640000000	MINISTRY OF HIGHER EDUCATION						
56400100100	MINISTRY OF HIGHER EDUCATION	1,234,705.16	1,284,923.38	1,284,923.38	1,284,923.38	1,027,109.13	7,391,507.81
56400200100	ABU GUBAU POLYTECHNIC TALATA, MAFARA	57,759,809.04	60,947,070.53	61,014,811.34	60,329,566.41	48,435,746.35	348,380,690.08
56400300100	ZAMFARA COLLEGE OF ARTS & SCIENCE	35,576,905.23	39,864,892.20	39,864,892.20	40,046,700.28	34,267,275.69	229,602,848.93
56400400100	ZAMFARA STATE UNIVERSITY	43,017,635.93	53,920,411.23	43,134,461.61	46,107,083.02	46,017,083.26	278,214,108.31
56400500100	STATE SCHOLARSHIP BOARD	538,302.00	538,302.00	538,302.00	538,302.00	536,487.52	3,227,997.52
56400600100	COLLEGE OF EDUCATION, MARU	52,002,393.44	55,825,280.89	55,825,280.89	56,307,879.40	41,710,169.47	5,839,900,242.09
	TOTAL	190,119,549.80	212,477,803.33	201,662,671.93	204,634,794.49	171,993,876.43	6,786,717,080.74
5690000000	MINISTRY OF SOCIAL WELFARE AND COMMUNITY DEVELOPMENT						
56900100100	MINISTRY OF SOCIAL WELFARE AND COMMUNITY DEVELO	6,763,265.24	7,142,490.10	7,142,490.10	7,199,974.63	6,530,323.56	41,911,033.73
	TOTAL	6,763,265.24	7,142,490.10	7,142,490.10	7,199,974.63	6,530,323.56	41,911,033.73
5700000000	MINISTRY OF FORESTRY AND LIVESTOCK DEVELOPMENT						
057000100100	MINISTRY OF FORESTRY AND LIVESTOCK DEVELOPMENT	42,572,227.05	45,494,807.70	45,523,490.31	46,233,712.11	40,163,271.62	265,588,119.41
057000100200	FORESTRY II PROJECT	1,949,307.45	2,046,036.28	2,046,036.28	2,013,841.72	1,928,832.83	12,030,090.84
057000100300	SECOND LIVE STOCK DEVELOPMENT AGENCY.	1,039,099.94	1,039,099.94	1,072,165.41	1,072,165.41	1,001,357.04	6,396,053.53
057000100500	DIRECTORATE OF AFForestation	5,397,812.98	5,327,376.70	5,527,376.70	5,527,376.70	5,223,626.64	32,731,446.42
	TOTAL	50,958,447.42	54,107,320.62	54,109,069.10	54,847,065.94	48,317,038.13	316,646,610.22
48	48 TOTAL	1,290,217,792.29	1,810,823,244.37	1,499,043,199.16	1,597,231,888.98	1,286,888,268.29	14,443,161,971.38
21010103	CONSOLIDATED REVENUE FUND CHARGES						
21010103	JUDICIARY SERVICE COMMISSION	2,139,943.46	2,139,943.46	2,139,943.46	2,139,943.46	2,139,943.46	12,839,660.76
21010103	STATE AUDITOR GENERAL	633,294.00	633,294.00	633,294.00	633,294.00	633,294.00	3,799,764.00
21010103	LOCAL GOVERNMENT AUDITOR GENERAL	633,294.00	633,294.00	633,294.00	633,294.00	633,294.00	3,799,764.00
21010103	CIVIL SERVICE COMMISSION	2,297,393.00	2,297,393.00	1,844,231.00	1,844,231.00	1,844,231.00	12,320,776.00
21010103	LOCAL GOVERNMENT SERVICES COMMISSION	-	-	2,553,162.00	2,553,162.00	2,553,162.00	10,212,648.00
21010103	STATE INDEPENDENT ELECTORAL COMMISSION	2,900,000.00	2,900,000.00	2,900,000.00	2,900,000.00	2,900,000.00	17,400,000.00
21010103	ASSEMBLY SERVICES COMMISSION	19,032,804.00	19,032,804.00	19,032,804.00	19,032,804.00	19,032,804.00	114,196,824.00
21010103	LAW REFORM COMMISSION	-	-	2,103,162.00	2,103,162.00	2,103,162.00	8,412,648.00
21010103	ANTI CORRUPTION COMMISSION	4,209,386.47	4,209,386.47	4,209,386.47	4,209,386.47	4,209,386.47	25,256,318.82
	TOTAL CONSOLIDATED REV. FUND CHARGES	31,846,114.93	31,942,018.93	36,502,438.93	36,849,276.93	36,849,276.93	208,438,081.58





SUMMARY OF PERSONNEL COST BY SECTORS											
		JAN - JUN 2023		JUL - DEC 2023		TOTAL					
ADMINISTRATIVE SECTOR	-	2,092,394,278.78	1,578,864,296.35	3,671,258,575.13							
ECONOMIC SECTOR	-	1,352,649,762.94	1,316,510,129.84	2,669,159,892.78							
LAW AND JUSTICE SECTOR	-	711,666,729.69	698,129,459.98	1,409,796,189.58							
SOCIAL SECTOR	-	9,198,741,619.67	14,142,161,971.35	23,340,903,591.02							
CONSOLIDATED REVENUE FUND CHARGES	-	199,338,072.00	208,438,403.59	407,776,475.59							
GRAND TOTAL	1,818,768,958.10	2,119,015,942.02	2,131,863,750.11	4,250,879,692.13							
SUMMARY											
SALARY AND CRF CHARGES JAN - JUNE	2,179,821,850.32	2,169,260,178.48	2,149,834,976.38	4,319,095,154.86							
SALARY AND CRF CHARGES JULY - DEC.	1,818,768,958.10	2,119,015,942.02	2,131,863,750.11	4,069,648,690.23							
GRAND TOTAL	3,998,590,808.42	4,288,276,120.50	4,281,698,726.49	8,569,974,847.01							

SUMMARY OF SOCIAL BENEFIT FOR THE PERIOD JANUARY TO DECEMBER 2023													
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
SOCIAL BENEFIT													
Pension (Provident)													
Death Benefit													
Monthly Pension	201,306,671.59	205,100,480.17	204,999,213.54	205,183,221.96	206,472,146.78	205,532,993.23	206,447,146.78	214,149,291.29	228,643,264.48	220,445,264.48	223,025,248.42	224,436,938.02	2,305,278,907.24
Gratuity													
Sub Total	201,306,671.59	205,100,480.17	204,999,213.54	205,183,221.96	206,472,146.78	205,532,993.23	206,447,146.78	214,149,291.29	228,643,264.48	220,445,264.48	223,025,248.42	224,436,938.02	2,305,278,907.24



4 H SUMMARY OF OVERHEAD FOR THE PERIOD JANUARY-DECEMBER, 2023

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
CODE: H1 ADMINISTRATIVE MATTER														
	01100000 GOVERNMENT BUILDING	42,143,000.00	13,500,000.00	44,000,000.00	162,525,511.00	18,000,000.00	54,000,000.00	54,000,000.00	54,000,000.00	59,000,000.00	59,000,000.00	59,000,000.00	59,000,000.00	815,084,400.00
	01100000 OFFICE OF THE EXECUTIVE GOVERNOR	30,000,000.00	20,000,000.00	28,000,000.00	45,000,000.00	26,125,000.00	36,000,000.00	36,000,000.00	36,000,000.00	36,000,000.00	36,000,000.00	36,000,000.00	36,000,000.00	3,062,525,000.00
	01100000 PRINCIPAL PRIVATE SECURITY	22,000,000.00	3,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	104,000,000.00
	01100000 CHIEF OF STAFF	-	-	-	4,473,000.00	-	-	17,750,000.00	17,750,000.00	17,750,000.00	17,750,000.00	17,750,000.00	17,750,000.00	116,000,000.00
	01100000 VICE CHIEF OF STAFF	-	-	-	-	-	-	2,800,000.00	2,800,000.00	2,800,000.00	2,800,000.00	2,800,000.00	2,800,000.00	228,133,000.00
	01100000 SECURITY OFFICERS OFFICE	30,000,000.00	20,000,000.00	30,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	3,000,000.00
	01100000 JOB PRODUCTION	50,000.00	-	-	-	-	50,000.00	-	-	-	-	-	-	1,000,000.00
	01100000 SPECIAL ADVISOR DDO	50,000.00	-	-	-	-	50,000.00	-	-	-	-	-	-	50,000.00
	01100000 POLITICAL & WITNESS PARTY RELATIONS	1,284,000.00	14,000,000.00	5,000,000.00	-	49,568,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	94,000,000.00
	01100000 NON GOVERNMENTAL ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-
	01100000 STATE PROMOTION COMMISSION	1,000,000.00	-	-	-	-	-	-	-	-	-	-	-	1,000,000.00
	01100000 LOCAL GOVERNMENT PROMOTION BOARD	500,000.00	-	-	228,000.00	-	-	-	-	-	-	-	-	1,000,000.00
	01100000 AMT COMMISSION COMMISSION	1,500,000.00	-	-	-	228,000.00	-	-	-	-	-	-	-	3,000,000.00
	01100000 CHARTER AIRWAYS & GENERAL SERVICES	4,265,000.00	22,412,324.00	11,110,500.00	111,110,500.00	42,185,000.00	117,774,000.00	126,985,000.00	116,611,600.00	645,980,000.00	27,720,000.00	144,500,000.00	151,700,000.00	2,119,774,544.00
	01100000 BUREAU FOR PUBLIC PROCUREMENT	2,500,000.00	-	-	-	-	-	-	-	-	-	-	-	9,000,000.00
	01100000 JUDICIAL AFFAIRS	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	
	01100000 FIRST LADY	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	
	01100000 MINISTERIAL AND MILITARY	2,000,000.00	-	-	-	-	-	-	-	-	-	-	-	2,000,000.00
	01100000 CONFLICT RESOLUTION	400,000.00	-	-	-	-	-	-	-	-	-	-	-	400,000.00
	01100000 BUREAU FOR PUBLIC SERVICES REFURM	400,000.00	-	-	-	-	-	-	-	-	-	-	-	400,000.00
	01100000 COUNCIL OF ULAMA	400,000.00	-	-	-	-	-	-	-	-	-	-	-	400,000.00
	TOTAL	624,645,000.00	614,523,544.00	336,422,544.00	379,371,400.00	824,574,000.00	824,574,000.00	317,005,000.00	399,684,000.00	723,000,000.00	111,500,000.00	362,000,000.00	1,020,264,707.00	3,777,724,544.00
	12000000 STATE ASSEMBLY	84,000,000.00	42,000,000.00	78,000,000.00	89,665,250.00	94,000,000.00	94,000,000.00	94,665,250.00	97,777,000.00	97,777,000.00	97,777,000.00	97,777,000.00	97,777,000.00	773,408,974.00
	12000000 ZAMFARA STATE HOUSE OF ASSEMBLY	84,000,000.00	42,000,000.00	78,000,000.00	89,665,250.00	94,000,000.00	94,000,000.00	94,665,250.00	97,777,000.00	97,777,000.00	97,777,000.00	97,777,000.00	97,777,000.00	773,408,974.00
	12000000 FEDERAL ASSEMBLY SERVICES COMA	400,000.00	-	-	-	-	-	-	-	-	-	-	-	400,000.00
	01200000 ASSEMBLY MATTERS	400,000.00	-	-	-	-	-	-	-	-	-	-	-	400,000.00
	01200000 IN PARLIAMENTS HOUSE OF ASSEMBLY	500,000.00	-	-	200,000.00	-	-	-	-	-	-	-	-	1,000,000.00
	01200000 JOINT PUBLIC HOUSE OF ASSEMBLY	500,000.00	-	-	200,000.00	-	-	-	-	-	-	-	-	1,000,000.00
	TOTAL	64,000,000.00	78,000,000.00	78,000,000.00	61,665,250.00	94,000,000.00	94,000,000.00	94,665,250.00	97,777,000.00	97,777,000.00	97,777,000.00	97,777,000.00	97,777,000.00	783,208,974.00
	13000000 MINISTRY OF TRANSPORTATION	1,000,000.00	-	-	-	-	-	-	-	-	-	-	-	1,000,000.00
	01300000 MINISTRY OF INFRASTRUCTURE	1,000,000.00	-	-	-	-	-	-	-	-	-	-	-	1,000,000.00
	01300000 ZONE OF PUBLIC INFRASTRUCTURE AND CIVIL	600,000.00	-	-	-	-	-	-	-	-	-	-	-	600,000.00
	01300000 ZAMFARA RADIO AND RELIEVER	2,000,000.00	-	-	-	-	-	-	-	-	-	-	-	2,000,000.00
	01300000 COMPOSITE BOARD	1,500,000.00	-	-	-	-	-	-	-	-	-	-	-	1,500,000.00
	01300000 GOVERNMENT PARTNERSHIP	700,000.00	-	-	-	-	-	-	-	-	-	-	-	700,000.00
	01300000 PUBLIC SERVICE COMPANY (PSCO)	700,000.00	-	-	-	-	-	-	-	-	-	-	-	700,000.00
	01300000 MEDIA COOPERATIVE	-	-	-	1,250,000.00	-	-	-	-	-	-	-	-	1,250,000.00
	TOTAL	6,500,000.00	400,000.00	-	1,250,000.00	-	-	-	-	-	-	-	-	8,250,000.00
	14000000 MINISTRY OF SECURITY HOME AFFAIRS	-	-	-	1,250,000.00	-	-	-	-	-	-	-	-	1,250,000.00
	01400000 MINISTRY OF SECURITY AND HOME AFF.	-	-	-	1,250,000.00	-	-	-	-	-	-	-	-	1,250,000.00
	01400000 STATE COMMISSION	1,600,000.00	-	-	-	-	-	-	-	-	-	-	-	1,600,000.00
	01400000 FIRE SERVICE	3,200,000.00	-	-	-	-	-	-	-	-	-	-	-	3,200,000.00
	01400000 ZAMFARA ROAD TRAFFIC AGENCY	1,600,000.00	-	-	-	-	-	-	-	-	-	-	-	1,600,000.00
	TOTAL	207,000,000.00	94,000,000.00	7,010,000.00	1,250,000.00	21,000,000.00	21,000,000.00	6,000,000.00	6,180,000.00	64,790,000.00	94,500,000.00	67,000,000.00	135,211,000.00	400,000,000.00
	15000000 OFFICE OF THE HEAD OF SERVICE	30,000,000.00	50,000,000.00	5,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	424,110,000.00
	01500000 ADMINISTRATIVE	3,125,000.00	-	-	-	-	-	-	-	-	-	-	-	3,125,000.00
	01500000 EMPLOYMENT & TRAINING COMMISSION	3,000,000.00	-	-	-	-	-	-	-	-	-	-	-	3,000,000.00
	TOTAL	20,000,000.00	50,000,000.00	5,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	424,110,000.00
	16000000 ADVISOR GENERAL	1,500,000.00	-	-	-	-	-	-	-	-	-	-	-	1,500,000.00
	16000000 ADVISOR GENERAL STATE	1,500,000.00	-	-	-	-	-	-	-	-	-	-	-	1,500,000.00
	16000000 ADVISOR GENERAL FOR LOCAL GOVT	500,000.00	-	-	-	-	-	-	-	-	-	-	-	500,000.00
	TOTAL	2,000,000.00	-	-	-	-	-	-	-	-	-	-	-	2,000,000.00
	17000000 PUBLIC COMPLAINTS COMMISSION	700,000.00	-	-	-	-	-	-	-	-	-	-	-	700,000.00
	17000000 PUBLIC COMPLAINTS COMMISSION	700,000.00	-	-	-	-	-	-	-	-	-	-	-	700,000.00
	TOTAL	700,000.00	-	-	-	-	-	-	-	-	-	-	-	700,000.00
	18000000 CIVIL SERVICE COMMISSION	1,500,000.00	-	-	-	-	-	-	-	-	-	-	-	1,500,000.00
	18000000 CIVIL SERVICE COMMISSION	1,500,000.00	-	-	-	-	-	-	-	-	-	-	-	1,500,000.00
	TOTAL	1,500,000.00	-	-	-	-	-	-	-	-	-	-	-	1,500,000.00













**SUMMARY OF BANK CHARGES FOR THE PERIOD JANUARY - DECEMBER, 2023**

Bank	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPT	OCTOBER	NOV	DECE	TOTAL
Fidelity Bank	-	252.00	24.80	-	644.00	-	-	2,235.00	13.80	-	-	53.75	3,242.75
UBA Inshore	3,074,331.00	-	-	418.00	-	-	24.80	-	6,283.80	-	-	-	3,085,058.00
UBA Onshore	2,528.05	2,583.00	1,865.26	2,617.03	3,315.27	-	1,232.51	1,735.30	199.80	482.80	260.00	344.00	16,965.42
UBA Health Care	1,894,271.84	-	-	322,600.00	128.00	-	-	-	-	-	-	-	2,216,999.84
UBA JAAC	948.00	4,711.50	281.88	-	-	7,887.55	5,254.06	1,290.03	14,547.55	10,884.54	13,118.59	26,006.76	84,751.78
ZENITH Bank VAT	18,057,602.33	12,358,322.18	33,754,523.43	11,242,449.45	16,753,380.38	20.80	229.20	320.23	1,830.23	284.23	278.23	1,280.23	83,088,412.24
FIRST Bank	528.37	382.70	218.10	232.20	64.59	-	77.40	77.40	2,819.80	64.50	6,996.18	-	16,783.07
Zenith Bank BFTAI	-	1,200.00	-	-	-	-	-	-	-	-	-	-	1,200.00
<b>TOTAL</b>	<b>25,889,124.89</b>	<b>12,266,876.18</b>	<b>34,777,884.21</b>	<b>11,268,416.68</b>	<b>16,757,743.15</b>	<b>8,007.55</b>	<b>6,814.97</b>	<b>5,878.17</b>	<b>24,162.28</b>	<b>11,482.28</b>	<b>24,628.84</b>	<b>27,484.76</b>	<b>98,476,011.28</b>

**SUMMARY OF CAPITAL EXPENDITURES TO MDAs FOR THE PERIOD JANUARY - DECEMBER, 2023**

§ A	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPT	OCTOBER	NOV	DECE	TOTAL
Lot of BIAI Administration Centre	-	-	-	-	-	-	-	-	-	-	-	-	-
Government House	-	486,380,000.00	45,800,000.00	1,260,250,117.67	322,617,237.61	-	-	5,750,000.00	18,800,800.00	17,593,223.26	3,046,000.00	23,246,840.00	3,181,699,428.24
Deputy Governor Office	-	-	-	-	-	-	-	35,643,190.00	-	-	-	-	35,643,190.00
General Services	26,177,245.85	3,694,522,697.71	-	-	944,243,240.76	-	-	1,69,202,719.30	2,405,640,484.38	3,771,423,258.13	1,013,646,923.63	598,776,195.79	5,941,844,263.64
College Adm'n	-	-	-	56,000,000.00	-	-	-	-	-	50,800,000.00	-	-	106,800,000.00
Ministry for Religious Affairs	-	14,139,265.89	-	-	58,250,140.15	-	-	-	-	-	-	5,350,536.00	77,739,942.04
Administration Department	7,109,000.00	-	-	-	-	-	-	-	-	-	-	-	7,109,000.00
S.S.G office	-	-	-	-	91,507,118.59	-	-	-	-	-	-	-	91,507,118.59
State House of Assembly	-	-	-	-	56,285,277.27	-	-	-	-	-	-	-	56,285,277.27
Directorate of Information, Technology	-	-	-	-	287,056,084.92	-	-	-	-	-	-	-	287,056,084.92
Directorate of Protocol	-	-	-	-	-	-	-	-	-	-	-	36,370,000.00	36,370,000.00
DIRECTORATE OF PUBLIC WORKS	5,098,000.00	-	-	-	-	-	-	-	-	-	-	-	5,098,000.00
Ministry of Information	8,578,000.00	4,520,000.00	-	-	-	-	-	-	-	-	-	-	13,098,000.00
Directorate of Customs & Excise	-	-	-	-	12,641,681.55	-	-	-	-	-	-	-	12,641,681.55
<b>HUD TOTAL</b>	<b>84,877,284.85</b>	<b>788,182,878.68</b>	<b>45,800,000.00</b>	<b>1,527,561,117.67</b>	<b>1,118,434,328.74</b>	<b>-</b>	<b>-</b>	<b>238,762,779.39</b>	<b>5,425,640,484.38</b>	<b>5,829,875,483.13</b>	<b>-</b>	<b>668,143,581.79</b>	<b>18,418,538,298.89</b>
The of BIAI Assembly Center	-	-	-	-	-	-	-	2,273,312,277.66	419,204,487.23	474,234,986.18	834,952,657.01	3,238,428,731.59	7,833,694,394.64
Ministry of Works	29,453,344.39	58,933,065.48	-	-	57,958,135.00	-	-	23,708,000.00	33,723,783.23	136,294,400.00	-	33,194,402.50	1,001,131,461.61
Zenith Gasworks Information Syst	-	-	-	-	180,000,000.00	-	-	-	-	-	5,560,000.00	-	185,560,000.00
Ministry of Budget	-	-	2,000,000.00	6,317,482.00	-	-	-	-	-	-	-	-	8,317,482.00
Ministry of Finance	600,000,000.00	-	-	-	1,894,292.62	-	-	-	-	-	-	-	601,894,292.62
Ministry of Commerce	-	-	-	-	238,413,212.08	-	-	-	-	-	-	-	238,413,212.08
Directorate of Investment	-	-	-	-	3,000,000.00	-	-	-	-	-	-	-	3,000,000.00
Ministry of Works and Heavy	-	-	-	-	-	-	-	15,738,000.00	10,000,000.00	-	-	-	25,738,000.00
Ministry of Agriculture	-	-	-	-	-	-	-	-	-	22,237,200.00	-	-	22,237,200.00
Statewide Dev Guide (SDGSR)	-	-	-	-	-	-	-	1,892,000.00	-	-	-	-	1,892,000.00
Barren of Roads	-	-	-	-	-	-	-	-	-	36,327,200.00	-	-	36,327,200.00
Directorate of Road Water Supply	5,000,000.00	-	-	-	6,678,338.10	-	-	-	-	-	-	-	11,678,338.10
Directorate of Road Rehabilitation	16,404,208.00	-	-	3,000,000.00	6,678,338.10	-	-	-	-	-	-	-	26,082,546.10
<b>HUD TOTAL</b>	<b>628,871,944.39</b>	<b>58,233,865.48</b>	<b>2,890,000.00</b>	<b>5,517,486.69</b>	<b>598,527,476.17</b>	<b>-</b>	<b>-</b>	<b>2,322,724,277.66</b>	<b>484,238,268.99</b>	<b>669,895,686.18</b>	<b>640,512,657.01</b>	<b>3,428,633,654.69</b>	<b>9,698,874,698.16</b>







S/E	ZAMFARA STATE GOVERNMENT												TOTAL
	A SUMMARY STATEMENT OF DEBT STOCK AND DEBT SERVICE PRINCIPALS - FY 2023												
DESCRIPTION	COMMERCIAL BANKS FROM CREDIT FACILITIES											TOTAL	
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUGUST	SEPT	OCTOBER	NOV		DEC
<b>18 M</b>	<b>SUMMARY OF AIDS AND GRANTS FOR THE PERIOD JANUARY TO DECEMBER 2023</b>											<b>TOTAL</b>	
Opening Balance	12,200,000.00	12,200,000.00	14,776,302.27	-	-	-	-	-	-	-	-	-	12,945,285,112.35
Additional during the year	-	13,200,000.00	13,200,000.00	13,200,000.00	25,200,000.00	25,200,000.00	25,200,000.00	25,200,000.00	10,250,000.00	10,250,000.00	10,250,000.00	10,250,000.00	87,135,250.00
Available fund	-	13,200,000.00	13,200,000.00	13,200,000.00	25,200,000.00	25,200,000.00	25,200,000.00	25,200,000.00	10,250,000.00	10,250,000.00	10,250,000.00	10,250,000.00	87,135,250.00
Actual interest payment	-	-	-	-	-	-	-	-	-	-	-	-	2,964,674.53
Outstanding	-	-	-	-	-	-	-	-	-	-	-	-	84,170,575.47
<b>18 F</b>	<b>SUMMARY OF AIDS AND GRANTS FOR THE PERIOD JANUARY TO DECEMBER 2023</b>											<b>TOTAL</b>	
Opening Balance	194,810,000.00	194,810,000.00	5,694,000.00	-	-	-	-	-	-	-	-	-	200,504,000.00
Additional during the year	-	-	-	-	-	-	-	-	-	-	-	-	-
Available fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual interest payment	-	-	-	-	-	-	-	-	-	-	-	-	-
Outstanding	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>287,020,000.00</b>	<b>287,020,000.00</b>	<b>20,470,302.27</b>	<b>14,196,000.00</b>	<b>25,200,000.00</b>	<b>25,200,000.00</b>	<b>25,200,000.00</b>	<b>25,200,000.00</b>	<b>10,250,000.00</b>	<b>10,250,000.00</b>	<b>10,250,000.00</b>	<b>10,250,000.00</b>	<b>87,135,250.00</b>
<b>II F</b>	<b>ZAMFARA STATE GOVERNMENT EXTERNAL LOAN REPAYMENT, FOR THE YEAR ENDED 31ST DECEMBER, 2023</b>											<b>TOTAL</b>	
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-	12,945,285,112.35
New Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Unpaid Outstanding Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>II F</b>	<b>ZAMFARA STATE GOVERNMENT EXTERNAL LOAN REPAYMENT, FOR THE YEAR ENDED 31ST DECEMBER, 2023</b>											<b>TOTAL</b>	
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-	12,945,285,112.35
New Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Unpaid Outstanding Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>18 F</b>	<b>ZAMFARA STATE GOVERNMENT REPAYMENT OF INTERNAL DEBT FOR THE YEAR ENDED 31ST DECEMBER, 2023</b>											<b>TOTAL</b>	
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-	4,552,000,000.00
New Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Unpaid Outstanding Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>18 F</b>	<b>ZAMFARA STATE GOVERNMENT REPAYMENT OF INTERNAL DEBT FOR THE YEAR ENDED 31ST DECEMBER, 2023</b>											<b>TOTAL</b>	
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-	4,552,000,000.00
New Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Unpaid Outstanding Debt	-	-	-	-	-	-	-	-	-	-	-	-	-



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

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

NAME OF COMPANY	Unit Price	Unit of shares	Nominal Value	Cost of Acquisition	Quoted
Accesscorp	22.20	936,100.00	20,781,420.00		
Dan Sugar	65.00	62,951.00	4,033,315.00		
Flour mill	34.50	70,000.00	2,415,000.00		
GFTCO	38.85	85,000.00	3,302,250.00		
Jasiz Bank	2.41	12,151,930.00	29,283,982.30		
Stambic IBTC	60.00	75,000.00	4,500,000.00		
Zenith Bank	35.65	300,000.00	10,695,000.00		
UBA	23.95	122,195.00	2,926,570.25		
Nigeria Sovereign Invest	1,220.00	6,149,488.81	7,502,376,348.20		
Nigeria Sovereign Invest	1,220.00	3,752,825.68	4,578,447,329.60		
Nigeria Sovereign Invest	1,220.00	1,752,988.74	2,138,646,262.80		
Niger Delta PowerHolding Company LTD.	1.00	19,420,430	19,420,430.00		
<b>TOTAL:</b>	<b>3,943.56</b>	<b>44,877,109.23</b>	<b>14,516,827,908.15</b>		

NOTE 9B		2023	2022
<b>B LIABILITIES OVER ASSET</b>			
Boarding Loan	25,128,444,891.99	12,045,655,472.25	
Internal Loan	24,844,584,213.17	84,091,246,547.75	
Internal Loan Bond	19,264,370,822.07		
Gratuity ( Social Benefits)	9,819,197,092.24	5,972,990,907.35	
Contractors Arrears	10,566,158,273.21		
<b>Sub TOTAL</b>	<b>105,628,656,272.29</b>	<b>108,019,659,526.95</b>	
Gold Worth mfg	307,372,1418.00	29,084,1418.19	
Investment	14,216,827,908.15	5,072,570,471	
Advances	-	44,331,000.00	
Public Fund	-	27,422,656,312.58	
<b>Total</b>	<b>129,977,414,909.54</b>	<b>160,889,822,149.81</b>	



MONTHS	SHARE OF FAAC (STATUTORY REVENUE)			
	2023		2022	
	NET STATUTORY	FAAC DED.	NET STATUTORY	FAAC DED.
JAN.	2,995,436,417.09	1,331,862,048.09	4,327,298,465.18	1,988,359,154.99
FEB.	757,068,013.65	1,741,902,878.87	2,498,970,892.52	822,292,240.98
MAR.	643,880,671.42	1,734,482,983.24	2,378,363,654.66	1,389,025,288.26
APR.	1,484,194,234.91	1,757,753,205.00	3,241,947,439.91	2,429,661,681.50
MAY	1,019,463,359.90	1,283,438,704.67	2,302,902,064.57	2,064,649,293.31
JUNE	2,048,148,295.02	1,435,012,072.10	3,483,160,367.12	1,647,398,518.91
JULY	1,137,037,801.77	815,737,310.35	1,952,775,112.12	3,036,704,773.19
AUG.	1,704,098,020.82	831,409,685.65	2,535,507,706.47	4,166,737,690.03
SEPT.	1,235,980,648.98	1,068,088,320.01	2,304,068,968.99	1,630,529,287.59
OCT.	1,463,853,435.32	1,074,423,197.17	2,540,276,632.49	1,839,139,150.01
NOV.	1,148,372,682.44	815,907,322.43	1,964,280,004.87	1,497,918,036.77
DEC.	1,502,441,044.30	825,671,184.76	2,328,112,229.06	3,007,037,029.52
TOTAL	17,141,974,625.62	14,715,688,912.34	31,857,663,537.96	28,519,452,145.06

ZAMFARA STATE GOVERNMENT  
DEDUCTIONS AT SOURCE FROM FAAC FOR THE PERIOD JANUARY - DECEMBER 2023

DESCRIPTION	DEDUCTIONS AT SOURCE FROM FAAC FOR THE PERIOD JANUARY - DECEMBER 2023												
	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL (₦)
Printing Loan	68,734,748.38	66,458,377.48	66,458,377.48	66,458,377.48	66,458,377.48	66,458,377.48	66,458,377.48	66,458,377.48	66,458,377.48	66,458,377.48	66,458,377.48	66,458,377.48	800,800,351.66
Restructuring of comm. Bank Loan	242,955,007.53	242,955,007.53	242,955,007.53	242,955,007.53	242,955,007.53	242,955,007.53	242,955,007.53	242,955,007.53	242,955,007.53	242,955,007.53	242,955,007.53	242,955,007.53	1,943,648,068.24
CERN Budget Support	154,988,117.75	154,988,117.75	154,988,117.75	154,988,117.75	154,988,117.75	154,988,117.75	154,988,117.75	154,988,117.75	154,988,117.75	154,988,117.75	154,988,117.75	154,988,117.75	928,448,706.50
Evans Credit Account Loan	89,972,955.59	89,972,955.59	89,972,955.59	89,972,955.59	89,972,955.59	89,972,955.59	89,972,955.59	89,972,955.59	89,972,955.59	89,972,955.59	89,972,955.59	89,972,955.59	539,833,573.54
Stump/Bedford Loan	90,161,114.85	90,161,114.85	90,161,114.85	90,161,114.85	90,161,114.85	90,161,114.85	90,161,114.85	90,161,114.85	90,161,114.85	90,161,114.85	90,161,114.85	90,161,114.85	940,966,689.10
Commercial Agric. Credit Scheme	119,906,369.09	119,906,369.09	119,906,369.09	119,906,369.09	119,906,369.09	119,906,369.09	119,906,369.09	119,906,369.09	119,906,369.09	119,906,369.09	119,906,369.09	119,906,369.09	1,438,878,433.08
Biological Prod Distribution	116,603,850.86	67,337,538.02	64,807,443.39	87,377,860.08	62,054,472.25	93,857,614.08	52,619,688.63	68,322,063.95	62,065,696.76	68,459,567.04	52,928,708.73	62,732,563.66	838,439,039.40
Health Care Deductions	21,213,103.85	23,651,804.89	23,651,804.89	23,651,804.89	30,639,785.13	30,639,785.13	30,639,785.13	30,639,785.13	30,639,785.13	30,639,785.13	30,639,785.13	30,639,785.13	337,286,796.56
Remittances Fund LTD	4,170,900.00	8,340,800.00	4,170,000.00	4,170,000.00	4,170,000.00	123,900,000.00	123,900,000.00	123,900,000.00	123,900,000.00	123,900,000.00	123,900,000.00	123,900,000.00	891,940,900.00
Motor Insurance	422,213,139.99	422,213,139.99	422,213,140.00	422,213,140.00	422,213,140.00	422,213,140.00	422,213,140.00	422,213,140.00	422,213,140.00	422,213,140.00	422,213,140.00	422,213,140.00	5,066,557,679.98
Refunds to I/Gs Share of 43% Petrol Club	-	455,998,863.47	455,998,863.47	455,998,863.47	-	-	-	-	-	-	-	-	1,367,996,590.41
TOTAL	1,351,462,408.09	1,245,980,878.66	1,254,862,983.94	1,257,733,208.94	1,265,408,704.67	1,485,832,872.19	815,971,518.36	651,489,685.65	1,000,000,328.81	1,074,453,197.17	815,977,532.43	835,670,084.76	14,715,787,916.27





CAPITAL EXPENDITURE FOR THE PERIOD JANUARY TO DECEMBER 2023

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



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





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



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





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

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