



ZAMFARA STATE GOVERNMENT

REPORT OF THE
ACCOUNTANT-GENERAL WITH

FINANCIAL
STATEMENT

— FOR THE YEAR ENDED —
31ST DECEMBER 2022



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HIS EXCELLENCY

Hon. Dr. Bello Mohammed, MON

(Matawallen Maradun, Shattiman Daular Usmaniyya)

EXECUTIVE GOVERNOR, ZAMFARA STATE





HIS EXCELLENCY

Sen. Hassan Mohammad Nasiha
(Jarman Gusau)

DEPUTY GOVERNOR, ZAMFARA STATE





Sufyan Bashir Yuguda, FCNA
HONOURABLE COMMISSIONER
MINISTRY OF FINANCE, ZAMFARA STATE



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



Muhammad Salihu Anka, FCNA
ACCOUNTANT GENERAL
MINISTRY OF FINANCE, ZAMFARA STATE



TREASURY TEAM



MUHAMMED SANI NAKWADA
D.G. DEBT. MANAGEMENT



MANSUR LADAN, CNA
DEPUTY ACCOUNT GENERAL



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



ABDULLAHI YAHAYA KAURA
DIRECTOR FUNDS



LAWALI SANDA
DIRECTOR INSPECTION & CONTROL



HASSAN ABUBAKAR MUSA
DIRECTOR INCORPORATED



ALIYU SALIHU ANKA
DIRECTOR IPPIS



MUHAMMAD YAWALE ZAKARI
SUB TREASURER



SURAJO HASSAN, CNA
DIRECTOR FINANCIAL REFORM



ISA T. ABDULLAHI, ACMA, CNA
DIRECTOR EXPENDITURE CONTROL



MOHAMMED ALH. SAHABI
DIRECTOR ADMIN



ABDULLAHI SULEIMAN KURYA
DIRECTOR DEBT. MANAGEMENT



SHEHU BALARABE ANKA
PRINCIPAL ACCOUNTANT ADMIN.



MEMBERS OF THE FINAL ACCOUNT COMMITTEE



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



AMINU ALIYU
DEPUTY DIRECTOR
CONSOLIDATED ACCOUNTS



LAWALI UMAR MOHAMMAD
MEMBER



ADAMU LAWAL MAYANCHI
MEMBER



MUSTAPHA IBRAHIM
MEMBER



MUAWAIYYA ABUBAKAR MARADUN
MEMBER



LAWAL ABDULKADIR
MEMBER



NURA SANI
MEMBER



AMINU MOHAMMAD BUNGUDU
MEMBER



MANNIR ABDULKADIR
MEMBER



AUDIT CERTIFICATE



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

28th May, 2023

2022/23/VOL.1/13

AUDITOR'S GENERAL CERTIFICATION

We have audited the 2022 accounts of Zamfara State Government which have been prepared under the official Public Accounting and on the basis of Single-Entry Accounting Policy set out on page 6.

Responsibility for the State Financial Statements

In accordance with the provisions of Section 124(1) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), section 17 of Zamfara State Audit Law 2022 and Section 30 of Zamfara (Control and Management) Act, Cap F28 LFN 2004 and Section 49 of the Fiscal Responsibility Act of 2007, the Zamfara State Government-General is responsible for the preparation and presentation of the Zamfara State Government Financial Statements (FS) in accordance with the IFRS Cash Basis adopted by the Financial Reporting Council of Nigeria. The Accountant-General has thus prepared and submitted in her capacity the State Financial Statements as provided in Section 7 of the Act, in compliance with legal regulations.

State Auditor-General's responsibility

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

As 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 reasonableness 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 2022 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 disclosed 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 misstatement. In addition, projects and programmes were verified in line with responsibility as required by law, the financial statements have been certified, as true and fair.

OPINION

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

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



RESPONSIBILITY FOR FINANCIAL STATEMENTS




ZAMFARA STATE MINISTRY OF FINANCE

Plot 22 Sani Abacha Way, Samaru Area, P.M.B 1022 Gusau
Web Site: www.zamfara.statefinance.com Email address: [ministryfinancegusau@yahoo.com](mailto: ministryfinancegusau@yahoo.com)

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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


MURAMAYAD SAERTU ANKA PCNA
Accountant General
Zamfara State.

Farming is our pride



INTRODUCTION

INTRODUCTION:

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

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

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

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

IPSAS Cash Basis of Accounting

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

cash and change during the period. Therefore Bank Reconciliation Statement shall form integral part of Reports in zamfara state.

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

This Accounting policy addresses the following fundamental accounting issue:

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

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

STATEMENT OF ACCOUNTING POLICIES

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

BASIS OF PREPARATION

The financial statements have been prepared on the basis



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

ASSETS AND LIABILITIES

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

CASH AND CASH EQUIVALENTS

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

INVESTMENTS

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

CONSOLIDATED REVENUE FUND

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

CAPITAL DEVELOPMENT FUND

Capital development fund represents the aggregated balance after the capital receipts and expenditure for the year have been recognized. It also includes annual transfers from the consolidated

revenue fund in line with the amount provided in the annual budget of the state.

STATUTORY ALLOCATION

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

RECURRENT REVENUE AND EXPENDITURE

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

CAPITAL COSTS

Capital costs are recognized in their year of occurrence only.

FOREIGN CURRENCY

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



THE BUDGET 2022

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

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



BUDGET PERFORMANCE

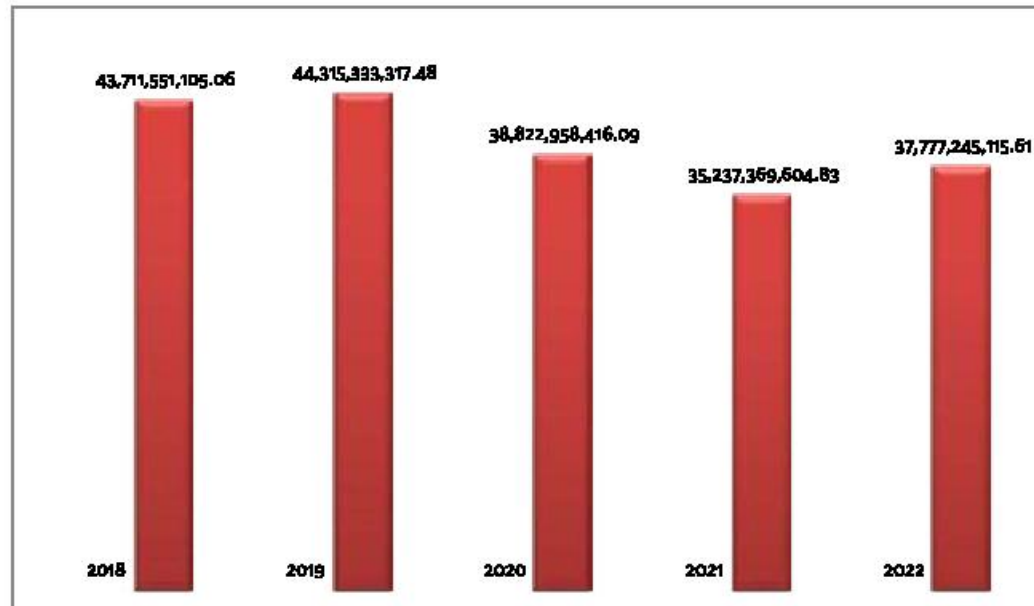
RECIPT	BUDGETED 2022	ACTUAL	PERCENTAGE	VARIANCE
STATUTORY ALLOCATION	68,400,000,000.00	37,777,245,115.61	55.23	30,622,754,884.39
VALUE ADDED TAX	25,000,000,000.00	24,432,934,652.47	97.73	567,065,347.53
INTERNALLY GENERATED REVENUE	26,790,583,000.00	6,513,960,477.20	24.31	20,276,622,522.80
OTHER REVENUE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



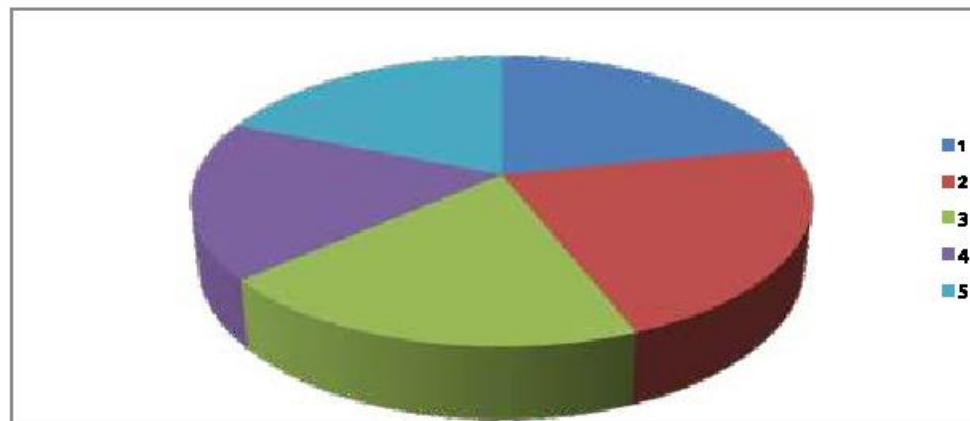
STATUTORY

STATUTORY

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



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

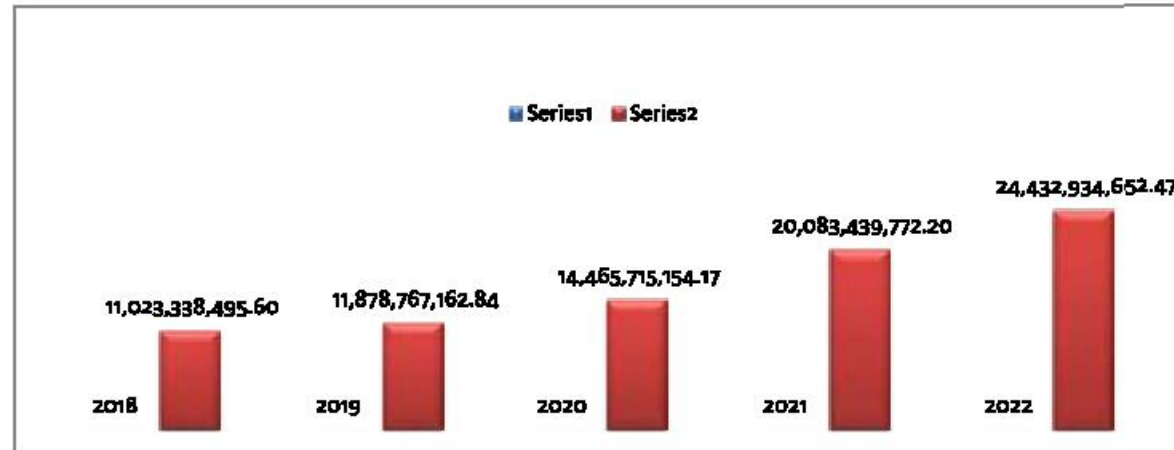




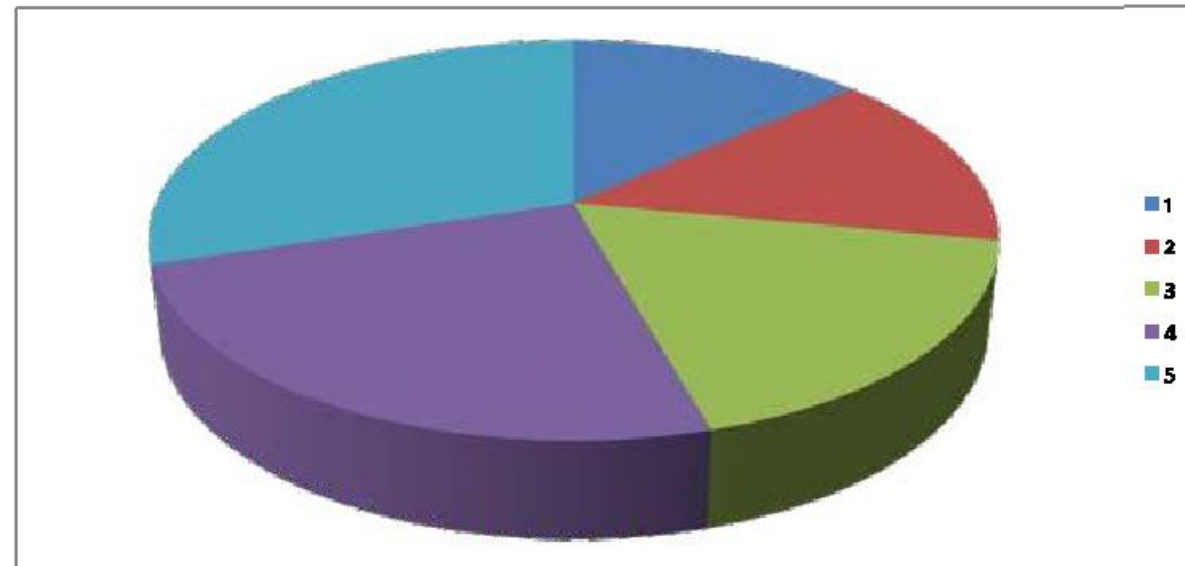
VAT

Value added Tax (VAT)

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



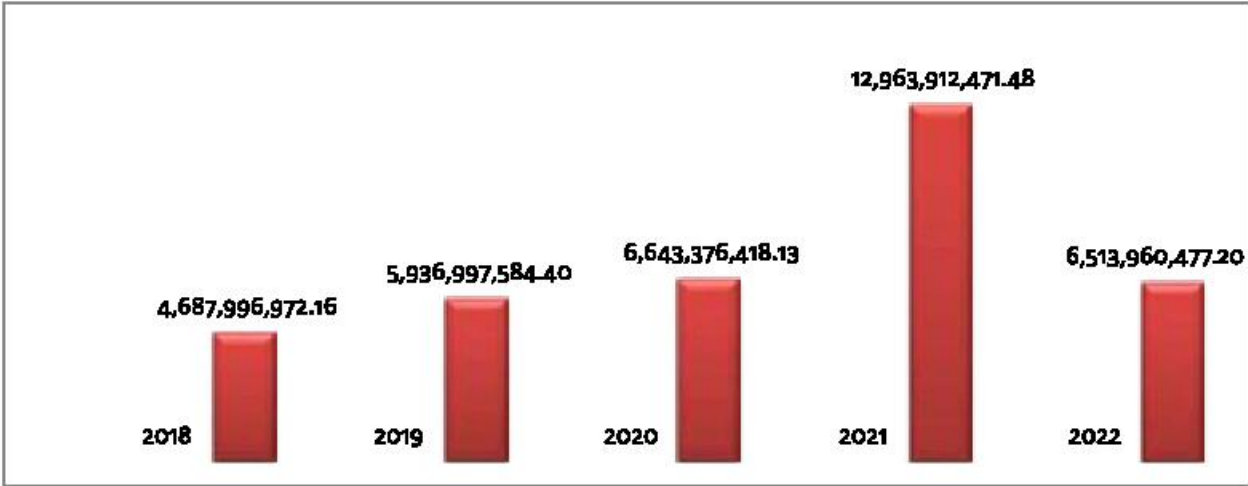
11,023,338,495.60	2018
11,878,767,162.84	2019
14,465,715,154.17	2020
20,083,439,772.20	2021
24,432,934,652.47	2022



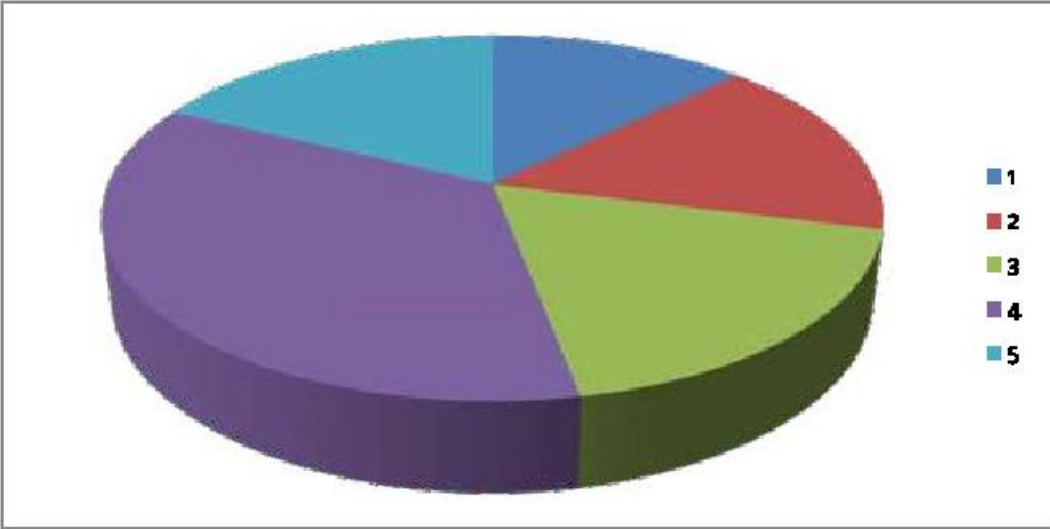


INTERNALLY GENERATED REVENUE

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



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

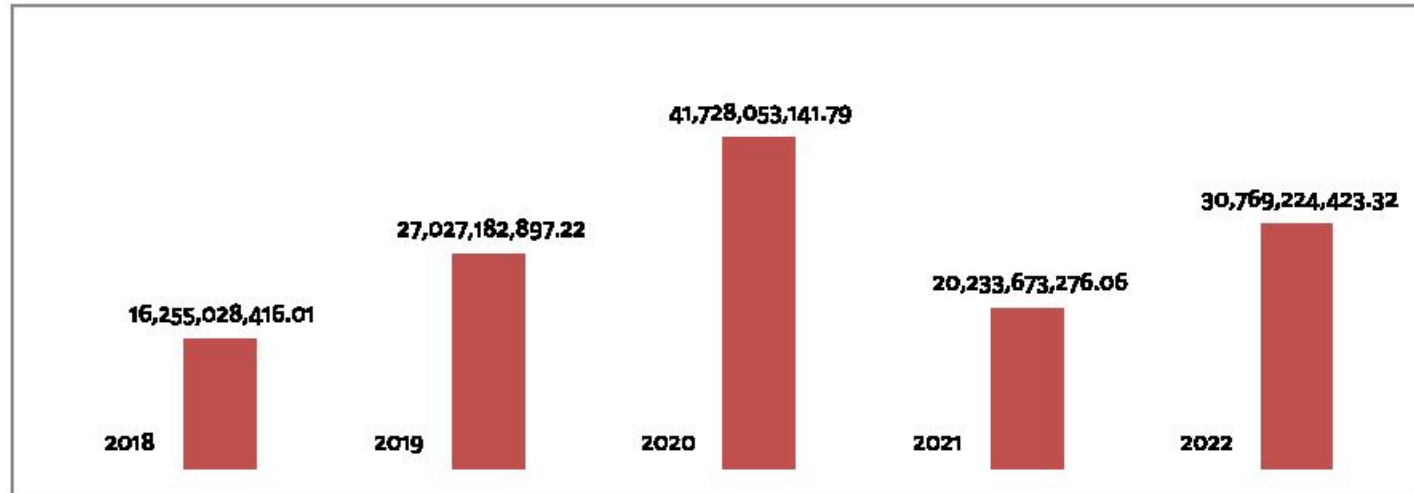




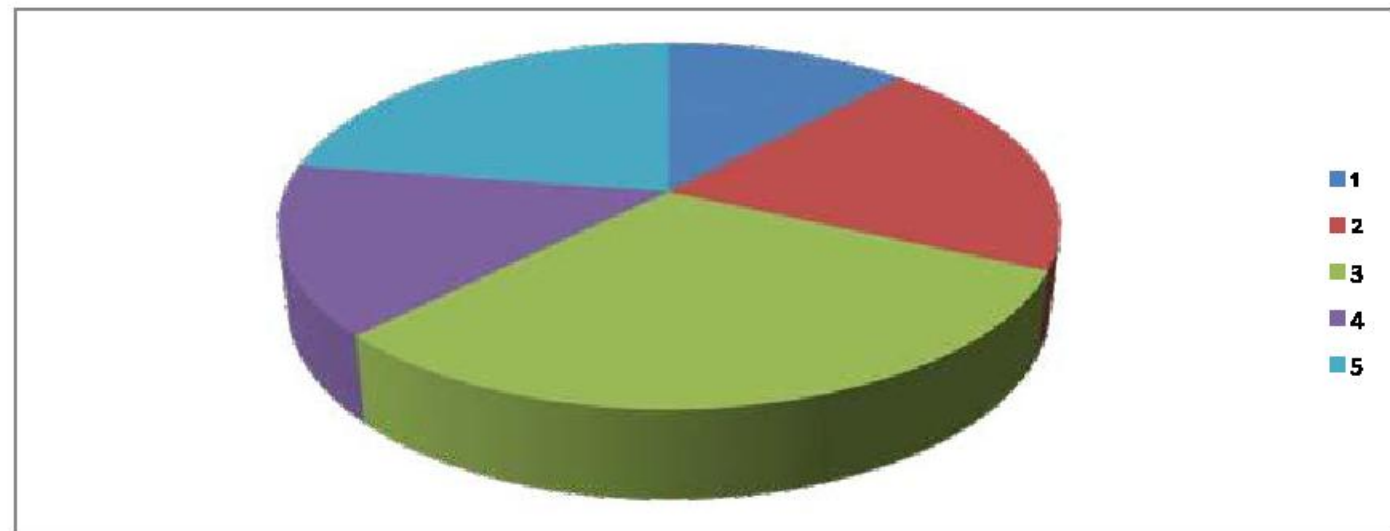
CAPITAL EXPENDITURE

Capital Expenditure

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



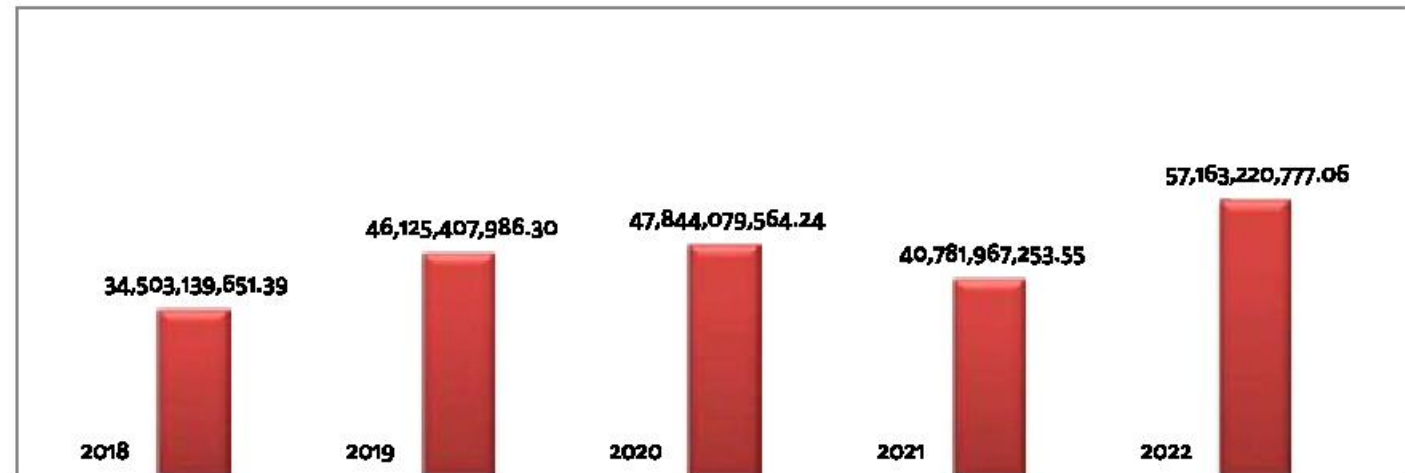
16,255,028,416.01	2018
27,027,182,897.22	2019
41,728,053,141.79	2020
20,233,673,276.06	2021
30,769,224,423.32	2022



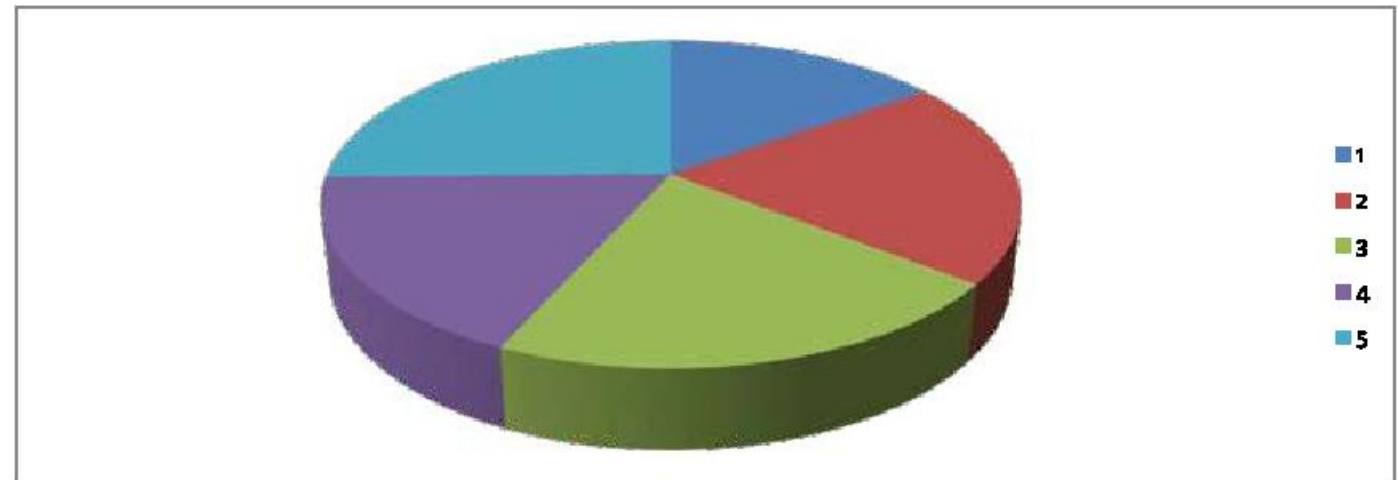


RECURRENT EXPENDITURE

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



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





GOVERNMENT HOUSE PRESIDENTIAL LODGE



ULAMA COUNCIL



GOVERNMENT HOUSE



STATE GOVERNOR'S LODGE



THIRD GATE GOVERNMENT HOUSE



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

Annual Budget 2022	Operating Activities	NOTE	ACTUAL 2022	ACTUAL 2021
	Receipts			
40,000,000,000.00	Statutory Allocation	1	37,777,245,115.61	35,237,359,605
25,000,000,000.00	Value Added Tax Allocation	1A	24,432,934,652.47	20,083,439,772
65,000,000,000.00	Sub Total-Statutory Allocation		62,210,179,768.08	55,320,809,377
21,175,800,000.00	Personnel Taxes	2	5,029,329,284.81	9,236,818,489.88
1,540,500,000.00	Other taxes	2	412,033,191.04	18,182,809.60
81,250,000.00	Licences General	2	22,781,000.00	1,351,566,563.13
1,080,473,000.00	Fees- General	2	82,444,138.43	110,551,988.21
136,450,000.00	Fines -General	2	24,149,209.82	1,673,658,708.00
1,753,560,000.00	Sales - General	2	772,058,414.00	473,943,984.28
885,200,000.00	Earning General	2	87,532,553.98	-
2,850,000.00	Rent on Government Building General	2	-	-
7,000,000.00	Rent on land & others- General	2	-	-
21,500,000.00	Repayment/ Refunds -General	2	10,084,600.00	-
8,500,000.00	Investment Income General	2	-	71,212,023.38
30,000,000.00	Intrest General	2	19,961,738.87	27,977,911.00
67,500,000.00	Reimbusment General	2	-	-
4,610,000.00	Extraordinary Items	2	53,586,346.25	-
26,795,193,000.00	Sub Total Internally Generated Revenue		6,513,960,477.20	12,963,912,471.48
3,400,000,000.00	Other Revenue	9	8,477,416,659.86	6,873,772,717.78
95,195,193,000.00	Total Received		77,201,556,899.14	75,158,494,566.29
	Payments			
28,106,898,611.85	Personnel Costs (Including Salaries on CRF Charges)	4A&B	24,149,336,246.68	19,736,450,011.03
-	Social Benefit		-	127,240,440.00
3,400,000,000.00	Contribution To Pension (Social Benefits)	5	2,226,626,668.17	1,596,745,371.54
31,852,562,754.67	Overhead Charges	6	30,571,216,068.84	19,304,805,146.24
	Payments (Bank Charges)	7	92,273,173.37	16,726,284.74
	Transfer to MIn For Local Government		123,768,620.00	-
63,359,461,366.52	Total Payment		57,163,220,777.06	40,781,967,253.55
	Net Cash Flow From Operating Activities		20,038,336,122.08	34,376,527,312.74

Report of the Accountant-Genera with
FINANCIAL STATEMENTS
 For the Year Ended 2022



	Cash Flow From 'Investment Activities			
9,275,707,939.48	Capital Expenditure Administrative Sector	8	8,878,771,678.39	14,024,670,783
13,562,454,882.96	Capital Expenditure Economic Sector	8	13,147,574,196.02	3,788,919,478
160,000,000.00	Capital Expenditure Law and Justice Sector	8	-	24,156,300
8,993,410,411.48	Capital Expenditure Social Sector	8	8,742,878,548.91	2,406,926,715
31,991,573,233.92	Net Cash Flow From Investment Activities		30,769,224,423.32	20,244,673,276.06
	Cash Flow from Financing Activities			
13,000,000,000.00	Proceeds from Internal Loans	9	47,152,621,956.63	18,797,532,904.02
14,508,242,000.00	Proceeds from Aids and Grants	10	10,476,653,464.25	3,918,254,683.59
-	Proceeds from External Loans		-	-
27,508,242,000.00				
357,479,286.44	Repayment of External Loans	11	455,605,431.82	495,418,129.93
	Internal Loan Repayments			
-	Repayment of internal loans (17% Bond)- Principal	12	805,435,084.54	1,514,011,338.63
100,581,191.97	Repayment of Internal Loans(17% Bond) -Interest	12	68,461,982.22	321,276,559.41
28,845,698,758.24	Repayment of Internal Loans- (CB) -Principal	13	34,883,523,026.33	19,835,205,237.40
11,346,466,713.35	Repayment of Internal Loans - (CB) - Interest	13	9,875,061,827.91	9,054,511,038.94
40,850,225,950.00	Net Cash Flow From Financing Activities		11,541,188,068.06	(8,504,634,716.70)
	Net Surplus/(Deficit) for the Year		810,299,766.82	5,627,219,319.98
	Opening Balance		(1,091,603,764.33)	(6,718,823,084.31)
	Closing Cash Balance		(281,303,997.51)	(1,091,603,764.33)

Name And Signature of _____
 Accountant General Zamfara State

Mohammed Jibril Sule
 22/11/2022



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

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

Name And Signature of _____
 Accountant General Zamfara State

Mohammed Saifullah
 22/12/2022



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

ACTUAL 2021	Note	ACTUAL 2022	Final Budget 2022	Initial/Original Budget 2022	Supplementary Budget 2022	Variance On Final Budget 2022
(5,718,822,084.31)		(1,091,603,764.33)				
Opening Balance						
		Add: Revenue				
35,237,369,604.83	1	37,777,245,115.61	40,000,000,000.00	37,340,500,000.00	-	5.56
20,083,439,772.20	1A	24,432,934,652.47	25,000,000,000.00	22,000,000,000.00	-	2.25
48,601,988,282.72		81,118,576,003.75	85,000,000,000.00	58,340,500,000.00		5.97
9,296,818,489.88	2	5,029,329,284.81	21,175,800,000.00	10,500,000,000.00	-	76.25
-	2	Other taxes	412,033,191.04	1,540,500,000.00	1,285,500,000.00	73.25
18,182,803.60	2	Licences General	22,781,000.00	81,250,000.00	137,200,000.00	71.96
1,351,566,563.13	2	Fees- General	82,444,135.43	1,080,473,000.00	2,183,405,992.00	92.37
110,551,988.21	2	Fines -General	24,149,209.82	136,450,000.00	303,750,000.00	82.30
1,673,658,708.00	2	Sales - General	772,058,414.00	1,753,560,000.00	4,550,230,329.67	55.97
473,943,984.28	2	Earning General	87,532,553.98	885,200,000.00	805,929,516.00	90.11
-	2	Rent on Government Building General	-	2,850,000.00	11,850,000.00	100.00
-	2	Rent on land & others- General	-	7,000,000.00	54,950,000.00	100.00
27,977,911.00	2	Repayment/ Refunds -General	10,084,600.00	21,500,000.00	31,500,000.00	53.09
71,212,023.38	2	Investment Income General	-	8,500,000.00	8,500,000.00	100.00
-	2	Intrest General	19,961,738.87	30,000,000.00	3,364,708.00	33.46
-	2	Re Imbursement General	-	67,500,000.00	187,000,000.00	100.00
		Extraordinary items	53,586,346.25	4,610,000.00	-	(10.62)
12,963,912,471.48		Sub Total Internally Generated Revenue	6,578,960,477.20	26,785,193,000.00	20,163,180,575.67	
6,873,772,717.78	3	Other Receipts	8,477,416,653.86	3,400,000,000.00	-	-
93,025,532,673.21		Total Revenue	76,109,953,134.81	95,195,193,000.00	79,503,680,575.67	20.05
		Payments				
		Less: Expenditure				
19,736,450,011.03	4AAA	Personnel Costs (Including Salaries on CRF Charges)	24,149,336,246.68	28,106,898,611.85	26,572,932,529.67	14.08
127,240,440.00		Social Benefit	-	-	-	0
1,595,745,371.54	5	Contribution To Pension (Social Benefits)	2,226,826,668.17	3,400,000,000.00	-	34.51
19,304,805,146.24	6	Overhead	30,571,216,068.84	31,852,562,754.67	46,933,924,500.00	4.02
16,726,284.74	7	Bank Charges	94,273,173.37	-	-	0
		Transfer to Min For Local Government	123,768,620.00	-	-	
40,781,967,253.55		Sub Total: Recurrent Expenditure	57,163,320,777.06	59,959,461,366.52	77,122,687,149.58	4.89

Report of the Accountant-Genera with
FINANCIAL STATEMENTS
 For the Year Ended 2022



		ACTUAL 2022	Final Budget 2022	Initial/Original Budget 2022	Supplementary Budget 2022	Variance On Final Budget 2022
495,418,129.93	Other Recurrent Payment /Expenditure					
	Repayment of External Loans	455,605,431.82	357,479,286.44	357,479,286.44	3,050,009,371.25	(27.45)
	Internal Loan Repayments					-
19,835,205,237.40	Repayment of Internal Loans- (CB) -Principal	34,883,523,026.33	28,845,698,758.24	28,845,698,758.24	10,000,008,500.00	(20.93)
9,054,571,038.94	Repayment of Internal Loans - (CB) - Interest	3,875,061,827.91	11,345,456,713.35	11,345,456,713.35	6,150,008,500.00	12.96
1,514,011,338.63	Repayment of Internal loans (17% Bond)- Principal	805,435,084.54	-	100,581,191.97	-	-
321,276,559.41	Repayment of Internal Loans(17% Bond) -Interest	68,461,982.22	-	-	-	-
31,220,422,304.31	Sub Totals Loans Repayment	46,088,087,352.82	40,549,644,758.03	40,550,225,950.00	19,200,026,371.25	(13.66)
72,622,950,571.15	Operating Balance	(27,141,354,995.07)				
	Appropriation					
	Treasury to Capital Development Fund					
	Striding Fund Investment					
(3,562,718,075.88)	Closing Balance	(27,141,354,995.07)				

Name And Signature of *Muhammad Lawu Bulge* *22/10/2023*
 Accountant General Zamfara State



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

Actual Exp 2021		Note	Actual Exp 2022	Final Budget 2022	Initial/Original Budget 2022	Supplementary Budget 2022	Performance On Total
16,630,640,241.08	Opening Balance						
	Add Revenue:						
-	Transfer from Consolidated Revenue Fund		(27,141,354,995.07)	14,508,242,000.00	-		
3,918,254,683.59	Aids and Grants	10	10,476,653,464.25	16,900,000.00	11,900,000,000.00	-	10.54
-	External Loans		-	-	-	-	-
18,797,532,904.02	Internal Loans	9	47,152,621,956.63	13,000,000,000.00	-	-	47.43
-	Other Capital Receipts		-	-	-	-	-
-	Sub Total: Capital Receipts		-	-	-	-	-
68,112,104,255.38	Total Capital Revenue Available		30,487,820,425.81	27,525,142,000.00	11,900,000,000.00	-	-
	Less: Capital Expenditure						
14,024,670,782.92	Administrative Sector	8	8,878,771,678.39	9,275,707,939.48	19,997,000,000.00	-	8.93
3,788,919,477.94	Economic Sector	8	13,147,574,196.02	13,562,454,882.96	44,318,000,000.00	-	13.23
24,156,300.00	Law and Justice Sector		-	160,000,000.00	1,557,000,000.00	-	-
2,406,926,715.20	Social Sector	8	8,742,878,548.91	8,993,410,211.48	20,103,000,000.00	-	8.79
20,244,679,376.06	Total Capital Expenditure by Administrative		30,769,224,423.32	31,991,573,233.92	85,975,000,000.00	-	88.92
-	Total Capital Expenditure		30,769,224,423.32	-	-	-	-
2,471,114,311.55	Closing Balance		(281,303,997.51)	-	-	-	-

Name And Signature of _____
 Accountant General Zamfara State

Muhammadu Jusuwa K. Pindiga
 28/12/2022



NOTE 1-STATUTORY ALLOCATION		BUDGETED 2022	ACTUAL 2022	VARIANCE
January		-	3,312,770,668.39	-
February		-	1,633,853,640.94	-
March		-	2,199,522,213.29	-
April		-	3,280,287,449.57	-
May		-	2,893,855,806.17	-
June		-	2,465,050,394.93	-
July		-	3,897,115,222.41	-
August		-	5,058,441,358.43	-
September		-	2,885,904,688.77	-
October		-	3,100,291,439.69	-
November		-	2,749,621,126.39	-
December		-	4,300,531,106.63	-
TOTAL:		40,000,000,000.00	37,777,245,115.61	2,222,754,884.39
Note 1A -Value Added Tax (V. A. T)		BUDGETED	ACTUAL 2022	VARIANCE
January		-	2,006,579,787.58	-
February		-	1,926,814,815.49	-
March		-	1,800,467,354.23	-
April		-	2,166,072,083.73	-
May		-	1,763,026,784.76	-
June		-	2,083,805,630.87	-
July		-	2,059,340,176.92	-
August		-	1,866,743,949.21	-
September		-	2,313,475,026.86	-
October		-	2,035,626,181.55	-
November		-	2,270,888,816.65	-
December		-	2,140,094,044.62	-
TOTAL:		25,000,000,000.00	24,432,934,652.47	567,065,347.53
NOTE 2-INTERNALLY GENERATED REVENUE		BUDGETED 2022	ACTUAL 2022	VARIANCE
CODE	ECONOMIC			
	PERSONAL TAXES			
120101				
12010104	PAYE ORGANIZED PRIVATE SECTOR	950,000,000.00	590,948,982.42	(359,051,018)
12010105	PAYE INFORMAL SECTOR	170,000,000.00	364,093.00	(169,635,907)
12010106	PAYE PUBLIC - LOCAL GOVERNMENTS	2,000,000,000.00	395,068,041.30	(1,604,931,959)
12010107	PAYE PUBLIC - STATE GOVERNMENT	7,205,800,000.00	937,962,949.32	(6,267,837,051)
12010108	PAYE FEDERAL GOVERNMENT ESTABLISHMENTS	9,650,000,000.00	3,084,443,555.79	(6,565,556,444)
12010113	DIRECT ASSESSMENT TAX	1,200,000,000.00	20,541,662.98	(1,179,458,337)
	TOTAL	21,175,800,000.00	5,029,329,284.81	(16,146,470,715)



120103	OTHER TAXES			
12010301	SALES TAXES	4,000,000.00	838,750.00	(3,161,250.00)
12010302	PROPERTY TAX	15,000,000.00	3,073,875.00	(11,926,125.00)
12010303	WITHHOLDING TAX	360,000,000.00	317,012,826.61	(42,987,173.39)
12010304	STAMP DUTY	620,000,000.00	2,417,316.95	(617,582,683.05)
12010305	POOL BETTING TAX	120,000,000.00	-	(120,000,000.00)
12010306	DEVELOPMENT TAX/LEVY	-	86,881,972.48	86,881,972.48
12010307	CAPITAL GAIN TAX	400,000,000.00	-	(400,000,000.00)
12010308	LIVESTOCK TAX	1,500,000.00	1,808,450.00	308,450.00
12010309	ENTERTAINMENT TAX	20,000,000.00	-	(20,000,000.00)
	TOTAL	1,540,500,000.00	412,033,191.04	(1,128,466,808.96)
120201	LICENCES - GENERAL	-	-	-
12020105	RADIO/TELEVISION STATION LICENCES	100,000.00	100,000.00	-
12020110	BAKE HOUSE LICENSE	2,000,000.00	-	(2,000,000)
12020114	DANE GUN LICENCES	1,200,000.00	-	(1,200,000)
12020115	CATTLE DEALER LICENCES	2,500,000.00	-	(2,500,000)
12020116	DRIED FISH & MEAT LICENCES	1,500,000.00	-	(1,500,000)
12020118	PET (DOG) LICENCES	250,000.00	-	(250,000)
12020119	FISHING PERMITS	500,000.00	-	(500,000)
12020122	PRODUCE BUYING LICENCES	1,000,000.00	-	(1,000,000)
12020131	MOTOR VEHICLE LICENCES	4,500,000.00	2,893,125.00	(1,606,875)
12020132	DRIVERS' LICENCES	15,000,000.00	10,680,000.00	(4,320,000)
12020133	PATENT MEDICINE & DRUG STORES LICENCES	10,000,000.00	3,000.00	(9,997,000)
12020134	PRIVATE SCHOOLS LICENCES	10,000,000.00	3,729,000.00	(6,271,000)
12020136	HEALTH FACILITIES LICENCES	2,500,000.00	20,000.00	(2,480,000)
12020137	TRADE PERMIT LICENCES	750,000.00	-	(750,000)
12020139	LEARNER'S PERMIT	500,000.00	287,500.00	(212,500)
12020140	FORESTRY REVENUE	700,000.00	300,000.00	(400,000)
12020141	HIDES AND SKIN BUYER'S LICENCE	1,000,000.00	-	(1,000,000)
12020142	HIDES AND SKIN PREMISES LICENCE	250,000.00	-	(250,000)
12020143	WAY LEAVE BUYER'S LICENCE	1,000,000.00	-	(1,000,000)
12020144	RENEWAL OF MOTOR VEHICLE LICENCE	8,000,000.00	2,086,700.00	(5,913,300)
12020145	MARRIAGE CERTIFICATE LICENSE	1,500,000.00	-	(1,500,000)
12020146	BEAST OF BURDEN LICENCE	1,000,000.00	-	(1,000,000)
12020147	MOVEMENT AND LOADING LICENCE	2,500,000.00	-	(2,500,000)
12020151	REGISTRATION OF TRICYCLE LICENCE	3,000,000.00	765,000.00	(2,235,000)
12020152	RENEWAL OF TRICYCLE LICENCE	4,000,000.00	502,025.00	(3,497,975)
12020153	REGISTRATION OF MOTORCYCLE LICENCE	2,500,000.00	672,500.00	(1,827,500)
12020154	RENEWAL OF MOTORCYCLE LICENCE	1,000,000.00	742,150.00	(257,850)
12020155	QUARRY CRUSHING PLANT LICENCE	2,500,000.00	-	(2,500,000)
	TOTAL	81,250,000.00	22,781,000.00	(58,469,000.00)



120204	FEES - GENERAL			
12020401	COURT FEES	6,500,000.00	1,039,800.00	(5,460,200)
12020404	TRADE UNION FEES	750,000.00	-	(750,000)
12020409	WEIGHTS & MEASURE FEES	500,000.00	-	(500,000)
12020413	FILMS CENSORSHIP/ PRODUCTION FEES	100,000.00	78,000.00	(22,000)
12020415	TRADE TESTING FEES	1,250,000.00	2,904,500.00	1,654,500
12020417	CONTRACT REGISTRATION FEES	353,300,000.00	5,873,098.61	(347,426,901)
12020418	MARRIAGE/ DIVORCE FEES	1,000,000.00	-	(1,000,000)
12020420	PILGRIMS WELFARE FEES	200,000,000.00	180,000.00	(199,820,000)
12020424	ACCREDITATION FEES	25,500,000.00	-	(25,500,000)
12020426	COURT SUMMONS FEES	1,500,000.00	10,760,249.00	9,260,249
12020427	TENDER FEES	10,800,000.00	-	(10,800,000)
12020428	FIRE SAFETY CERTIFICATE FEES	3,500,000.00	2,240,500.00	(1,259,500)
12020430	PROFESSIONAL REGISTRATION FEES	5,000,000.00	-	(5,000,000)
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	15,000,000.00	-	(15,000,000)
12020436	BILL BOARD ADVERTISEMENT FEES	300,000.00	-	(300,000)
12020438	SURVEY/ PLANNING/ BUILDING FEES	2,500,000.00	6,737,500.00	4,237,500
12020440	MEDICAL CONSULTANCY FEES	4,750,000.00	2,560,000.00	(2,190,000)
12020441	LABORATORY ANALYSIS FEES	3,500,000.00	-	(3,500,000)
12020445	AGRICULTURAL/VETINARY SERVICES FEES	250,000.00	-	(250,000)
12020447	LAND USE FEES	-	-	-
12020448	DEVELOPMENT LEVIES	26,100,000.00	-	(26,100,000)
12020449	BUSINESS/TRADE OPERATING FEES	20,000,000.00	-	(20,000,000)
12020451	TIMBER & FOREST FEES	1,000,000.00	-	(1,000,000)
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	173,100,000.00	-	(173,100,000)
12020453	APPLICATIONS FEES	6,350,000.00	490,000.00	(5,860,000)
12020454	PARKING FEES	6,000,000.00	28,000.00	(5,972,000)
12020455	CONSENT FEES (NON-REFUNDABLE)	403,000.00	920,000.00	517,000
12020456	CERTIFICATE OF ROAD WORTHINESS	1,300,000.00	1,946,283.00	646,283
12020458	LAND DEVELOPMENT FEES	4,000,000.00	32,970.00	(3,967,030)
12020459	EXAMINATION FEES	7,150,000.00	-	(7,150,000)
12020460	MARKET FEES	1,000,000.00	-	(1,000,000)
12020461	HOTELS LEVY	6,000,000.00	4,590,774.09	(1,409,226)
12020462	IRRIGATION FEES	2,500,000.00	3,457,771.00	957,771
12020464	INNOCULATION, VACCINATION & POULTRY FEES	1,000,000.00	1,100,000.00	100,000
12020465	PREPARATION OF CONTRACT AGREEMENTS	7,000,000.00	1,472,284.70	(5,527,715)
12020469	TRADE CATTLE FEES	25,000,000.00	19,512,000.00	(5,488,000)
12020471	MARRIAGE CERTIFICATE	1,000,000.00	755,000.00	(245,000)
12020472	ROAD CUTTING FEES	1,000,000.00	-	(1,000,000)
12020473	ACCOMMODATION FEES	50,200,000.00	180,000.00	(50,020,000)
12020474	HACKNEY CARRIAGE CERTIFICATE	2,000,000.00	549,510.00	(1,450,490)
12020475	CONTRACT PROCESSING FEES	23,100,000.00	-	(23,100,000)
12020476	REGISTRATION BOOKLET	6,250,000.00	2,357,500.00	(3,892,500)
12020477	LAND CHARGES	10,000,000.00	6,713,928.95	(3,286,071)

Report of the Accountant-Genera with
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12020479	PRIVATE CLINICS REGISTRATION/RENEWAL	500,000.00	27,000.00	(473,000)
12020480	AFFIDAVIT AND DECLARATION OF AGE	800,000.00	601,931.08	(198,069)
12020482	AMUSEMENT PARK FEES	1,200,000.00	-	(1,200,000)
12020483	GATE FEES	10,500,000.00	-	(10,500,000)
12020484	EDUCATION LEVY	9,950,000.00	117,000.00	(9,833,000)
12020485	APPEAL FEES SHARIA COURT	1,720,000.00	134,430.00	(1,585,570)
12020486	APPEAL FEES HIGH COURT	2,500,000.00	5,084,108.00	2,584,108
12020489	CONFERENCE HALL FEES	850,000.00	-	(850,000)
12020490	ZAMFARA TRANSPORT AUTHORITY FEES	10,000,000.00	-	(10,000,000)
12020492	CERTIFICATE OF OCCUPANCY FEES	25,000,000.00	-	(25,000,000)
12020495	ABARTOUR FEES	-	-	-
	TOTAL	1,080,473,000.00	82,444,138.43	(998,028,861.57)
120205	FINES - GENERAL			
12020501	COURT FINES	5,600,000.00	428,800.00	(5,171,200)
12020502	OBSTRUCTION FINES	2,000,000.00	914,375.00	(1,085,625)
12020503	PENALTY GENERAL	32,000,000.00	20,806,034.82	(11,193,965)
12020504	FINES FOR ILLEGAL CUTTING OF ROAD	3,000,000.00	2,000,000.00	(1,000,000)
12020505	SANITATION COURT FINES	500,000.00	-	(500,000)
12020507	EVACUATION OFFENCES FINES	800,000.00	-	(800,000)
12020510	ILLEGAL MINERS	500,000.00	-	(500,000)
12020511	MINING OFFENCES FINES	200,000.00	-	(200,000)
12020513	CONTRAVENTION OFFENCES FINES	500,000.00	-	(500,000)
12020514	FINES FOR ILLEGAL OPERATION OF SCHOOL	200,000.00	-	(200,000)
12020515	FINES FOR ILLEGAL OPERATION OF TRADO MEDICAL HEALTH SHOP	750,000.00	-	(750,000)
12020516	FINES FOR ILLEGAL OPERATION OF PATENT MEDICINE STORE	5,000,000.00	-	(5,000,000)
12020517	FINES FOR ILLEGAL OPERATION OF HOSPITALS & MATERNITY HOM	300,000.00	-	(300,000)
12020520	PENALTY ON STAMP DUTIES	1,000,000.00	-	(1,000,000)
12020522	PENALTY FOR LATE PAYMENT DEVELOPMENT FEE	1,000,000.00	-	(1,000,000)
12020524	FOREST OFFENCES FINES	500,000.00	-	(500,000)
12020525	PENALTY FOR HEAVY DUTY VEHICLE	500,000.00	-	(500,000)
12020528	PENALTY FOR DAMAGE TO PUBLIC PROPERTY	1,700,000.00	-	(1,700,000)
12020529	FINES ON OVERDUE BOOKS	800,000.00	-	(800,000)
12020530	COURT FINES ON TRAFFIC OFFENCES	75,000,000.00	-	(75,000,000)
12020532	STRAY ANIMAL FINES	100,000.00	-	(100,000)
12020533	POLLUTERS PAY PRINCIPLE FINES	2,000,000.00	-	(2,000,000)
12020537	FINES FOR TRAFFIC AND VEHICLE OFFENCES	2,500,000.00	-	(2,500,000)
	TOTAL	186,450,000.00	24,148,209.82	(162,301,790.18)

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



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

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120213	RE-IMBURSEMENT GENERAL			
12021307	PEST CONTROL RE-IMBURSEMENT	2,500,000.00	-	(2,500,000.00)
12021309	RE-IMBURSEMENT FROM ZASCO	50,000,000.00	-	(50,000,000.00)
12021311	RE-IMBURSEMENT FROM SALES OF COTTON SEEDS	8,500,000.00	-	(8,500,000.00)
12021312	RE-IMBURSEMENT OF CONSTRUCTION OF MARKET	6,500,000.00	-	(6,500,000.00)
	TOTAL	67,500,000.00	-	(67,500,000.00)
140701	EXTRAORDINARY ITEMS			
14070102	UNSPECIFIED REVENUE	4,610,000.00	53,586,346.25	
	TOTAL	4,610,000.00	53,586,346.25	
	GRAND TOTAL	26,795,193,000.00	6,513,950,477.20	(21,022,836,023.05)



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

Payments

NOTE 4A COMPENSATION OF EMPLOYEES

CODE	ADMINISTRATIVE SECTOR	2022 FINAL BUDGET	ACTUAL 2022	VARIANCE
011100100100	GOVERNMENT HOUSE	60,000,000.00	52,602,194.61	7,397,805.39
011100100200	DEPUTY GOVERNORS OFFICE	18,000,000.00	17,266,971.85	733,028.15
011100200100	DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS	4,593,997.12	4,559,997.12	34,000.00
011100200200	DIRECTORATE FOR INTER COMMUNITY RELATIONS	2,786,413.00	2,306,701.51	479,711.49
011100200300	DIRECTORATE FOR NON GOVERNMENTAL ORGANISATIONS	2,000,000.00	1,897,709.48	102,290.52
011103500100	STATE PENSION COMMISSION	4,200,000.00	4,212,447.80	(12,447.80)
011100900100	ZAMFARA STATE ANTI CORRUPTION COMMISSION	10,500,000.00	9,861,499.02	638,500.98
011101700100	CABINET AFFAIRS & GENERAL SERVICES	38,000,000.00	24,661,927.71	13,338,072.29
011101700100	DIRECTORATE OF DOMESTIC AFFAIRS	417,100.00	374,100.00	43,000.00
011101700100	BERUEAU FOR PUBLIC PROCUREMENT	1,113,551.66	1,091,051.66	22,500.00
	TOTAL	141,611,061.78	118,834,600.76	22,776,461.02
112000000000	STATE ASSEMBLY			
11200100100	ZAMFARA STATE HOUSE OF ASSEMBLY	297,000,000.00	86,590,558.69	210,409,441.31
11200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	32,000,000.00	20,582,723.73	11,417,276.27
11200500200	STATE ASSEMBLY MATTERS	152,866,353.00	152,817,053.00	49,300.00
	TOTAL	481,866,353.00	259,990,335.42	221,876,017.58



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

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



20000000000 ECONOMIC SECTOR	-		
21500000000 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-		
21500100100 MINISTRY OF AGRICULTURE & NATURAL RESOURCES	102,000,000.00	99,220,344.38	2,779,655.62
21500100200 DIRECTORATE OF ANIMAL HEALTH & LIVESTOCK HUSBANDRY	480,000,000.00	424,240,340.72	55,759,659.28
21500100300 DIRECTORATE COMMODITY, MARKETING & DISTRIBUTION	24,000,000.00	23,188,124.06	811,875.94
21510000100 ZAMFARA AGRICULTURAL SUPPLY COMPANY	41,597,258.62	41,537,640.62	59,618.00
21510200100 ZAMFARA AGRICULTURAL DEVELOPMENT PROJECT	125,000,000.00	114,996,180.31	10,003,819.69
21510200300 STATE FADAMA III PROJECT	-	-	-
21510200400 FERTILIZER COMPANY	8,418,396.52	8,380,718.52	37,678.00
21510200500 FARMERS APPEX	-	-	-
21510200800 ZAMFARA COMPREHENSIVE AGRICULTURAL REVOLUTION PROGRU	180,000,000.00	171,001,106.99	8,998,893.01
21502100100 COLLEGE OF AGRICULTURE, BAKURA	298,669,861.78	298,636,376.78	33,485.00
TOTAL	1,259,685,516.92	1,181,200,832.38	78,484,684.54
220000000000 MINISTRY OF FINANCE			
22000100100 MINISTRY OF FINANCE	580,000,000.00	517,846,686.76	62,153,313.24
22000800100 INTERNAL REVENUE SERVICE	128,093,340.18	127,933,909.18	159,431.00
TOTAL	708,093,340.18	645,780,595.94	62,312,744.24
222000000000 MINISTRY OF COMMERCE, INDUSTRY AND TOURISM			
22200100100 MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	32,000,000.00	29,581,587.05	2,418,412.95
22201800100 INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	4,000,000.00	3,898,414.57	101,585.43
22201800200 DIRECTORATE OF INVESTMENT AND BUSINESS DEVELOPMENT	-	-	-
22201800300 HOTELS MANAGEMENT BOARD	4,000,000.00	3,480,594.56	519,405.44
22205300100 GUSAU CENTRAL MARKET	33,000,000.00	32,881,642.10	118,357.90
TOTAL	73,000,000.00	69,842,238.28	3,157,761.72
234000000000 MINISTRY OF WORKS & TRANSPORT			
23400100100 MINISTRY OF WORKS	144,000,000.00	128,998,293.54	15,001,706.46
TRANSPORT AUTHORITY	9,090,771.06	9,061,461.06	29,310.00
23400100300 WORKS SCHOOL	-	-	-
23400400100 ZAMFARA ROADS MAINTENANCE AGENCY	2,000,000.00	1,442,384.87	557,615.13
23400400300 ZAMFARA ROAD AND TRANSPORT CONTROL AGENCY (ZAROTA)	30,000,000.00	-	30,000,000.00
TOTAL	185,090,771.06	139,502,139.47	45,588,631.59
236000000000 MINISTRY OF CULTURE AND TOURISM			
23600300100 MINISTRY OF ARTS AND CULTURE	16,000,000.00	-	16,000,000.00
23600400100 HISTORY BUREAU	3,900,000.00	3,017,594.63	882,405.37
23605200200 COUNCIL FOR ARTS AND CULTURE	15,279,035.94	15,252,120.94	26,915.00
TOTAL	34,900,000.00	18,269,715.57	34,900,000.00



23700000000	MINISTRY OF TOURISM AND HOTELS MANAGEMENT			
23700100100	MINISTRY OF TOURISM AND HOTELS MANAGEMENT	13,500,000.00		13,500,000.00
23700100200	GUSAU AMUSEMENT PARK	8,200,000.00	7,914,850.43	285,149.57
	TOTAL	21,700,000.00	7,914,850.43	13,785,149.57
23800000000	MINISTRY OF BUDGET & ECO. PLANNING			
23800100100	MINISTRY OF BUDGET & ECO. PLANNING	191,248,839.11	191,197,815.11	51,024.00
23800100200	SUSTAINABLE DEVELOPMENT GOALS	15,000,000.00	-	15,000,000.00
23800100900	ZAKKAT AND ENDOWMENT BOARD	16,000,000.00	15,131,839.48	868,160.52
23800400100	STATE BUREAU OF STATISTICS	30,004,585.75	29,972,745.75	31,839.00
	TOTAL	252,253,424.86	236,302,401.34	15,951,023.52
25200000000	MINISTRY OF WATER RESOURCES			
25200100100	MINISTRY OF WATER RESOURCES	43,388,989.83	43,332,035.83	56,954.00
25200100200	DIRECTORATE OF RURAL WATER SUPPLY	12,000,000.00	10,769,543.52	1,230,456
25210200100	ZAMFARA STATE WATER BOARD	125,600,000.00	89,521,031.94	36,078,968.06
25210300100	RURAL WATER SANITATION (RUWATSAN) PROJECT	4,000,000.00	3,894,969.27	105,030.73
	TOTAL	184,988,989.83	147,517,580.56	37,471,409.27
25300000000	HOUSING AND URBAN DEVELOPMENT			
25300100100	DIRECTORATE OF HOUSING & TOWN PLANNING	19,500,000.00	19,189,336.63	310,663.37
25301000100	STATE HOUSING CORPORATION	2,600,000.00	2,329,986.62	270,013.38
25305600100	ZAMFARA URBAN & REGIONAL PLANNING BOARD	30,000,000.00	26,404,811.87	3,595,188.13
	TOTAL	52,100,000.00	47,924,135.12	4,175,864.88
26000000000	LANDS AND SURVEY			
26000100100	DIRECTORATE OF LANDS AND SURVEY	30,000,000.00	28,202,575.79	1,797,424.21
26000100300	ZAMFARA GEOGRAPHICAL INFORMATION SYSTEM	-	-	-
	TOTAL	30,000,000.00	28,202,575.79	1,797,424.21
26300000000	RURAL DEVELOPMENT			
26300100100	MINISTRY FOR RURAL DEVELOPMENT	25,000,000.00	24,249,953.41	750,046.59
26300100200	DIRECTORATE OF RURAL ELECTRIFICATION	32,000,000.00		32,000,000.00
	TOTAL	57,000,000.00	24,249,953.41	32,750,046.59
	SUB TOTAL	2,858,812,042.85	2,546,707,018.29	330,374,740.13



5000000000 Social Sector			
5130000000 YOUTH DEVELOPMENT			
51305100100 MINISTRY OF YOUTH EMPOWERMENT	59,305,735.67	59,272,376.67	33,359.00
53905300100 DIRECTORATE OF SPORTS	95,000,000.00	83,664,420.89	11,335,579.11
TOTAL	154,305,735.67	142,936,797.56	11,368,938.11
5140000000 WOMEN AFFAIRS			
51400100100 MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL WELFARE	51,253,827.22	51,208,506.22	45,321.00
TOTAL	51,253,827.22	51,208,506.22	45,321.00
5170000000 EDUCATION			
51700100100 MINISTRY OF EDUCATION	313,779,558.44	313,740,648.44	38,910.00
51700100200 FEMALE EDUCATION BOARD	1,100,000,000.00	1,088,625,819.83	11,374,180.17
51700100300 ARABIC AND ISLAMIC EDUCATION BOARD	655,698,410.73	655,636,270.73	62,140.00
51700100400 SECONDARY SCHOOLS FEEDING COMMISSION	358,379,870.34	358,316,651.34	63,219.00
51700300100 ZAMFARA STATE UNIVERSAL BASIC EDUCATION BOARD	217,000,000.00	100,817,487.69	116,182,512.31
FTS UBE	991,200,466.26	991,113,232.26	87,234.00
51700800100 STATE LIBRARY BOARD	6,750,000.00	5,906,721.53	843,278.47
51701000100 AGENCY FOR MASS EDUCATION BOARD	130,000,000.00	127,985,117.93	2,014,882.07
51701100100 AGENCY FOR NOMADIC EDUCATION	52,091,591.91	52,040,378.91	51,213.00
51705400100 TEACHERS SERVICE BOARD	1,750,000,000.00	1,672,163,196.32	77,836,803.68
TOTAL	5,574,899,897.68	5,366,345,524.98	208,554,372.70
5210000000 HEALTH			
52100100100 MINISTRY OF HEALTH	263,852,304.06	263,723,139.06	129,165.00
52100200100 STATE CONTRIBUTORY HEALTH INSURANCE SCHEME	-	-	-
52100300100 STATE PRIMARY HEALTH CARE BOARD	148,619,107.60	148,529,630.60	89,477.00
52110200100 HOSPITALS SERVICE MANAGEMENT BOARD	3,100,000,000.00	3,041,788,477.32	58,211,522.68
52110200200 KING FAHAD WOMEN & CHILDREN HOSPITAL	80,000,000.00	78,686,094.86	1,313,905.14
52110200400 YARIMAN BAKURA SPECIALIST HOSPITAL	839,000,000.00	735,151,983.79	103,848,016.21
52110400100 SCHOOL OF NURSING & MIDWIFERY	290,000,000.00	248,366,452.28	41,633,547.72
52110600100 COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, TSAFE	262,000,000.00	248,920,916.50	13,079,083.50
52111300100 ZAMFARA STATE DRUGS & MEDICAL CONSUMABLES MANAGEMENT	42,500,000.00	41,640,042.11	859,957.89
TOTAL	5,025,971,411.66	4,806,806,736.52	219,164,675.14
5350000000 ENVIRONMENT			
53500100100 MINISTRY OF ENVIRONMENT	50,000,000.00	47,936,978.71	2,063,021.29
53505500100 ZAMFARA ENVIRONMENTAL SANITATION AGENCY	361,000,000.00	348,788,297.98	12,211,702.02
TOTAL	411,000,000.00	396,725,276.69	14,274,723.31
5510000000 LOCAL GOVERNMENT AND CHIEFTAINCY			
55100100100 MIN. FOR LOCAL GOVERNMENT & COMMUNITY DEVELOPMENT	102,652,013.54	102,549,795.54	102,218.00
55100200100 DIRECTORATE OF CHIEFTAINCY AFFAIRS	52,000,000.00	3,391,365.02	48,608,634.98
TOTAL	154,652,013.54	105,941,160.56	48,710,852.98

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56300000000	MINISTRY OF SCIENCE & TECH. EDUCATION			
56300100100	MINISTRY OF SCIENCE & TECH. EDUCATION	59,603,978.92	59,532,126.92	71,852.00
56300200100	SCIENCE AND TECHNICAL TEACHERS BOARD	428,712,848.62	428,702,532.62	10,316.00
	TOTAL	488,316,827.54	488,234,659.54	82,168.00
56400000000	MINISTRY OF HIGHER EDUCATION			
56400100100	MINISTRY OF HIGHER EDUCATION	15,000,000.00	11,299,357.22	3,700,642.78
56400200100	ABDU GUSAU POLYTECHNIC TALATA MAFARA	611,000,000.00	590,639,972.27	20,360,027.73
56400300100	ZAMFARA COLLEGE OF ARTS & SCIENCE	390,500,000.00	377,082,116.41	13,417,883.59
56400400100	ZAMFARA STATE UNIVERSITY	104,656,149.93	104,518,698.93	137,451.00
56400500100	STATE SCHOLARSHIP BOARD	8,000,000.00	6,762,549.66	1,237,450.34
56400600100	COLLEGE OF EDUCATION, MARU	510,000,000.00	493,460,607.05	16,539,392.95
	TOTAL	1,639,156,149.93	1,583,763,301.54	55,392,848.39
56900000000	MINISTRY OF SOCIAL WELFARE AND COMMUNITY DEVELOPMENT			
56900100100	MINISTRY OF SOCIAL WELFARE AND COMMUNITY DEVELOPMENT	66,500,000.00	60,767,104.30	5,732,895.70
	TOTAL	66,500,000.00	60,767,104.30	5,732,895.70
57000000000	MINISTRY OF FORESTRY AND LIVESTOCK DEVELOPMENT			
57000100200	FORESTRY II PROJECT	19,000,000.00	18,832,613.14	167,386.86
57000100300	SECOND LIVE STOCK DEVELOPMENT AGENCY.	12,000,000.00	9,448,097.78	2,551,902.22
57000100500	DIRECTORATE OF AFFORESTATION	52,231,180.63	52,167,709.63	63,471.00
	TOTAL	83,231,180.63	80,448,420.55	2,782,760.08
	SUB TOTAL	13,649,287,043.87	13,083,777,488.46	566,109,555.41



		ACTUAL 2022	VARIANCE
NOTE 4B - CONSOLIDATED REVENUE FUND (AG'S OFFICE)			
OFFICE OF THE ACCOUNTANT GENERAL OFFICE		-	-
Judiciary Service Commission	-	22,237,944.00	-
State Auditor General	-	7,599,528.00	-
Local Government Auditor General	-	4,433,058.00	-
Civil Service Commission	-	27,568,716.00	-
Local Government Service Commission	-	34,800,000.00	-
State Independent Electoral Commission	-	21,618,972.00	-
Assembly Services Commission	-	9,015,810.00	-
Law Reform Commission	-	14,800,000.00	-
TOTAL:	2,500,000,000.00	142,074,028.00	2,357,925,972
GRAND TOTAL	28,106,898,611.85	24,149,336,246.68	3,975,832,080.74
NOTE 5 - SOCIAL BENEFIT			
.....	2022 FINAL BUDGET	ACTUAL 2022	VARIANCE
Gratuity Paid	-	66,475,110.19	-
Death Benefits Paid	-	28,289,644.86	-
Contract Gratuity Paid	-	1,329,605.69	-
TOTAL GRATUITY	800,000,000.00	96,094,360.74	703,905,639.26
Pension	-	2,226,626,668.17	-
Other Pension Services	-	-	-
TOTAL PENSION	2,600,000,000.00	2,226,626,668.17	373,373,331.83
SUB TOTAL SOCIAL BENEFIT	3,400,000,000.00	2,322,721,028.91	1,077,278,971.09



CODE	NOTE 6 OVERHEAD	2022 FINAL BUDGET	AMOUNT	VARIANCE
1100000000	ADMINISTRATIVE SECTOR			
	GOVERNMENT HOUSE			
11100100100	GOVERNMENT HOUSE	3,019,284,362.39	3,018,755,346.39	529,016.00
11100100200	DEPUTY GOVERNORS OFFICE	730,328,353.81	729,903,067.81	425,286.00
11100100400	OFFICE OF THE EXECUTIVE GOVERNOR	8,253,959,137.06	8,252,996,613.06	962,524.00
11100100500	PRIVATE PERSONNEL SECRETARY OFFICE	121,050,000.00	48,985,276.00	72,064,724.00
11100200100	DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS	184,444,145.00	183,648,000.00	796,145.00
11100200200	DIRECTORATE FOR INTER COMMUNITY RELATIONS	20,965,000.00	6,256,000.00	14,709,000.00
11100200300	DIRECTORATE FOR NON GOVERNMENTAL ORGANISATIONS	9,107,000.00	1,000,000.00	8,107,000.00
11100200400	DIRECTORATE OF SPECIAL ASSIGNMENT	400,000.00		400,000.00
11100900100	ZAMFARA STATE ANTI CORRUPTION COMMISSION	25,715,000.00	1,304,501.65	24,410,498.35
11101000100	BUREAU FOR PUBLIC PROCUREMENT	105,850,000.00	7,865,269.66	97,984,730.34
11101000200	DIRECTORATE OF QUOTA SYSTEM	49,400,000.00	34,695,228.76	14,704,771.24
11101700100	CABINET AFFAIRS & GENERAL SERVICES	561,052,545.00	560,736,060.00	316,485.00
11103300100	ZAMFARA STATE ACTION COMMITTEE ON AIDS	16,100,000.00	738,825.05	15,361,174.95
11103500100	STATE PENSION COMMISSION	178,706,992.20	178,485,360.20	221,632.00
11110500100	OFFICE OF THE CHIEF OF STAFF	87,350,000.00	22,163,233.50	65,186,766.50
	TOTAL	13,363,712,535.45	13,047,532,782.08	316,179,753.38
11200000000	STATE ASSEMBLY			
11200300100	ZAMFARA STATE HOUSE OF ASSEMBLY	807,921,824.42	807,054,382.42	867,442.00
11200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	217,100,000.00	210,355,071.50	6,744,928.50
11200500200	STATE ASSEMBLY MATTERS	6,147,560.00	6,021,218.00	126,342.00
	TOTAL	1,031,169,384.42	1,023,430,671.92	7,738,712.50
12300000000	MINISTRY OF INFORMATION			
12300100100	MINISTRY OF INFORMATION	18,716,591.00	18,117,750.00	598,841.00
12300100200	DIRECTORATE OF PUBLIC ENLIGHTENMENT	73,905,000.00	25,128,000.00	48,777,000.00
12300300100	ZAMFARA RADIO	5,075,000.00	759,883.00	4,315,117.00
12301000100	CENSORSHIP BOARD	39,300,000.00	29,728,225.94	9,571,774.06
12301300100	GOVERNMENT PRINTING PRESS	5,030,000.00	1,310,181.50	3,719,818.50
12301400100	ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	34,000,000.00	5,662,150.00	28,337,850.00
12305500100	ZAMFARA STATE PRINTING & PUBLISHING COMPANY (LEGACY)	7,770,000.00	1,000,000.00	6,770,000.00
	TOTAL	183,796,591.00	81,706,190.44	102,090,400.56
12400000000	MINISTRY OF SECURITY AND HOME AFFAIRS			
12400100100	MINISTRY OF SECURITY AND HOME AFFAIRS	2,908,627,796.28	2,907,665,286.28	962,510.00
12400400200	HISBAH COMMISSION	11,250,000.00	5,993,415.00	5,256,585.00
12400400300	DIRECTORATE OF CONFLICT RESOLUTION	6,060,000.00	740,050.00	5,319,950.00
12400400400	DIRECTORATE OF SECURITY	13,525,000.00		13,525,000.00
12400400500	AGENCY FOR BILATERAL AND MULTILATERAL MATTERS	117,975,000.00	117,887,301.00	87,699.00
12400700100	FIRE SERVICE	27,500,000.00	16,916,400.00	10,583,600.00
	TOTAL	3,084,937,796.28	3,049,202,452.28	35,735,344.00



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

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



20000000000	ECONOMIC SECTOR			
21500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES			
21500100100	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	30,600,000.00	11,075,500.00	19,524,500.00
21500100200	DIRECTORATE OF ANIMAL HEALTH	10,878,098.13	10,878,098.13	-
21500100300	DIRECTORATE COMMODITY, MARKETING & DISTRIBUTION	5,275,000.00	920,078.00	4,354,922.00
21500100400	DIRECTORATE OF RUGA SETTLEMENT	23,975,000.00	-	23,975,000.00
21502100100	COLLEGE OF AGRICULTURE, BAKURA	10,200,000.00	1,305,021.50	8,894,978.50
21510200100	ZAMFARA AGRICULTURAL DEVELOPMENT PROJECT	5,549,213.52	5,375,431.52	173,782.00
21510200200	ZAMFARA STATE IFAD – CAPS	2,225,000.00	495,478.15	1,729,521.85
21510200300	STATE FADAMA III PROJECT	2,190,000.00	747,612.00	1,442,388.00
21510200400	FERTILIZER COMPANY	-	-	-
21510200500	FARMERS APPEX	2,500,000.00	740,600.00	1,759,400.00
21510200600	ZAMFARA ACCELERATED COTTON DEVELOPMENT AGENCY	1,980,000.00	956,216.05	1,023,783.95
21510200700	TRACTOR HIRING AGENCY	2,600,000.00	742,071.50	1,857,928.50
21510200800	ZAMFARA COMPREHENSIVE AGRICULTURAL REVOLUTION PROGRAM	16,845,000.00	5,015,000.00	11,830,000.00
21510700100	DIRECTORATE OF BAKALORI WATER USERS SCHEME	5,500,000.00	1,500,000.00	4,000,000.00
21511000100	ZAMFARA AGRICULTURAL SUPPLY COMPANY	6,380,000.00	2,000,000.00	4,380,000.00
	TOTAL	126,697,311.65	41,751,106.85	84,946,204.80
22000000000	MINISTRY OF FINANCE			
22000100100	MINISTRY OF FINANCE	3,271,589,034.00	3,270,618,797.00	970,237.00
22000100200	BOARD OF SURVEY	12,650,000.00	8,000,000.00	4,650,000.00
22000200100	DEBT MANAGEMENT OFFICE	43,200,000.00	36,261,304.00	6,938,696.00
22000700100	OFFICE OF THE ACCOUNTANT GENERAL	391,000,400.00	390,248,000.00	752,400.00
22000700300	PROJECT FINANCIAL MONITORING UNIT (PFMU)	5,825,000.00	4,152,282.70	1,672,717.30
22000800100	INTERNAL REVENUE SERVICE	669,154,251.28	668,322,823.28	831,428.00
	TOTAL	4,393,418,685.28	4,377,603,206.98	15,815,478.30
22200000000	MINISTRY OF COMMERCE & INDUSTRY			
22200100100	MINISTRY OF COMMERCE & INDUSTRY	28,292,161.00	27,994,320.00	297,841.00
22200200100	ZAMFARA STATE MARKET DEVELOPMENT AND MANAGEMENT AGENCY	7,027,000.00	-	7,027,000.00
22201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	93,618,353.00	92,620,532.00	997,821.00
22201800200	DIRECTORATE OF INVESTMENT AND BUSINESS DEVELOPMENT	3,500,000.00	781,995.78	2,718,004.22
22201800300	HOTELS MANAGEMENT BOARD	10,950,000.00	2,143,000.00	8,807,000.00
22205300100	GUSAU CENTRAL MARKET	2,850,000.00	548,050.00	2,301,950.00
	TOTAL	146,237,514.00	124,087,897.78	22,149,616.22
23400000000	MINISTRY OF WORKS & TRANSPORT			
23400100100	MINISTRY OF WORKS & TRANSPORT	26,150,000.00	19,835,016.00	6,314,984.00
23400100300	WORKS SCHOOL	1,575,000.00	739,876.58	835,123.42
23400400100	ZAMFARA ROADS MAINTENANCE AGENCY	13,425,000.00	4,269,117.67	9,155,882.33
23400400300	ZAMFARA ROAD AND TRANSPORT CONTROL AGENCY (ZAROTA)	7,000,000.00	-	7,000,000.00
23400400400	VEHICLES INSPECTION OFFICE	1,795,000.00	1,000,000.00	795,000.00
	TOTAL	49,945,000.00	25,844,010.25	24,100,989.75



23600000000	MINISTRY OF ARTS AND CULTURE			
23600100100	MINISTRY OF ARTS AND CULTURE	8,450,000.00	2,000,000.00	6,450,000.00
23600100200	HISTORY BUREAU	3,785,000.00	600,000.00	3,185,000.00
23600200100	COUNCIL FOR ARTS AND CULTURE	17,019,755.09	16,381,583.09	638,172.00
	TOTAL	29,254,755.09	18,981,583.09	10,273,172.00
23700000000	MINISTRY OF TOURISM AND HOTELS MANAGEMENT			
23700100100	MINISTRY OF TOURISM AND HOTELS MANAGEMENT	2,670,692.00	2,523,400.00	147,292.00
23700100200	GUSAU AMUSEMENT PARK	2,925,000.00	742,924.98	2,182,075.02
	TOTAL	5,595,692.00	3,266,324.98	2,329,367.02
23800000000	MINISTRY OF BUDGET & ECO. PLANNING			
23800100100	MINISTRY OF BUDGET & ECO. PLANNING	73,517,578.00	72,905,000.00	612,578.00
23800100200	SUSTAINABLE DEVELOPMENT GOALS	37,453,154.78	36,671,875.78	781,279.00
23800100500	DIRECTORATE OF HOME GROWN SCHOOL FEEDING AGENCY	14,895,000.00	8,876,111.80	6,018,888.20
23800100900	ZAKAT AND ENDOWMENT BOARD	640,945,747.20	640,235,126.20	710,621.00
23800101000	DIRECTORATE OF STRATEGIC DEVELOPMENT	4,225,000.00	760,100.00	3,464,900.00
23800400100	STATE BUREAU OF STATISTICS	3,669,120.00	3,390,000.00	279,120.00
	TOTAL	774,705,599.98	762,838,213.78	11,867,386.20
25200000000	MINISTRY OF WATER RESOURCES			
25200100100	MINISTRY OF WATER RESOURCES	179,553,850.00	178,312,000.00	1,241,850.00
25200100200	DIRECTORATE OF RURAL WATER SUPPLY	3,641,971.00	2,950,000.00	691,971.00
25210200100	ZAMFARA STATE WATER BOARD	298,281,971.00	296,740,000.00	1,541,971.00
25210300100	RURAL WATER SANITATION (RUWATSAN) PROJECT	5,185,000.00	3,693,971.98	1,491,028.02
	TOTAL	486,662,792.00	481,695,971.98	4,966,820.02
25300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT			
25300100100	MINISTRY OF HOUSING & URBAN DEV.	42,998,682.00	42,507,312.00	491,370.00
25301000100	STATE HOUSING CORPORATION	4,320,000.00	363,000.00	3,957,000.00
25305600100	ZAMFARA URBAN & REGIONAL PLANNING BOARD	19,750,064.17	19,033,194.17	716,870.00
	TOTAL	67,068,746.17	61,903,506.17	5,165,240.00
26000000000	LANDS AND SURVEY			
26000100100	DIRECTORATE OF LANDS AND SURVEY	72,171,209.88	70,795,556.88	1,375,653.00
26000100300	ZAMFARA GEOGRAPHICAL INFORMATION SYSTEM	62,997,570.00	61,323,000.00	1,674,570.00
	TOTAL	135,168,779.88	132,118,556.88	3,050,223.00
26300000000	MINISTRY FOR RURAL DEVELOPMENT			
26300100100	MINISTRY FOR RURAL DEVELOPMENT	12,800,000.00	4,000,392.50	8,799,607.50
26300100200	DIRECTORATE OF URBAN, RURAL ELECTRIFICATION AND TELECOM	13,975,000.00	4,730,513.46	9,244,486.54
	TOTAL	26,775,000.00	8,730,905.96	18,044,094.04
	SUB TOTAL	6,241,529,876.05	6,098,821,284.70	202,708,591.35
30000000000	LAW AND JUSTICE SECTOR			
31800000000	JUDICIARY			
31800400100	HIGH COURT OF JUSTICE	91,108,779.00	89,987,962.00	1,120,817.00
31800600100	SHARIA COURT OF APPEAL	76,742,779.22	75,687,208.22	1,055,571.00
31801100100	JUDICIARY SERVICE COMMISSION	8,350,000.00	3,164,442.94	5,185,557.06
	TOTAL	176,201,558.22	168,839,613.16	7,361,945.06



32600000000	MINISTRY OF JUSTICE			
32600100100	MINISTRY OF JUSTICE	621,753,834.05	619,971,244.05	1,782,590.00
32600100200	DIRECTORATE OF LEGAL MATTERS	11,400,000.00	4,800,259.50	6,599,740.50
32600200100	LAW REFORM COMMISSION	7,505,000.00	1,346,011.00	6,158,989.00
	TOTAL	640,658,834.05	626,117,514.55	14,541,319.50
	SUB TOTAL	816,860,392.27	794,957,127.71	21,903,264.56
50000000000	SOCIAL SECTOR			
51300000000	MINISTRY OF YOUTH EMPOWERMENT AND SPORT			
51300100100	MINISTRY OF YOUTH EMPOWERMENT	20,335,000.00	9,674,164.50	10,660,835.50
51300100200	DIRECTORATE OF SPORTS	55,560,039.28	55,138,699.28	421,340.00
	TOTAL	75,895,039.28	64,812,863.78	11,082,175.50
51400000000	MINISTRY OF WOMEN AND CHILDREN AFFAIRS			
51400100100	MINISTRY OF WOMEN AND CHILDREN AFFAIRS	122,211,026.24	120,536,676.24	1,674,350.00
	TOTAL	122,211,026.24	120,536,676.24	1,674,350.00
51700000000	MINISTRY OF EDUCATION			
51700100100	MINISTRY OF EDUCATION	369,088,090.29	367,375,125.29	1,712,965.00
51700100200	FEMALE EDUCATION BOARD	107,725,980.00	106,749,400.00	976,580.00
51700100300	ARABIC AND ISLAMIC EDUCATION BOARD	11,685,872.75	11,209,658.75	476,214.00
51700100400	SECONDARY SCHOOLS FEEDING COMMISSION	22,021,222.60	21,265,008.60	756,214.00
51700300100	ZAMFARA STATE UNIVERSAL BASIC EDUCATION BOARD	-	-	-
51700800100	STATE LIBRARY BOARD	3,595,000.00	1,118,340.00	2,476,660.00
51700900100	ZAMFARA STATE EXAMINATION BOARD	209,033,366.50	207,828,586.50	1,204,780.00
51701000100	AGENCY FOR MASS EDUCATION BOARD	3,900,000.00	1,303,785.85	2,596,214.15
51701100100	AGENCY FOR NOMADIC EDUCATION	5,135,000.00	752,413.90	4,382,586.10
51705400100	TEACHERS SERVICE BOARD	7,425,000.00	1,301,519.86	6,123,480.14
	TOTAL	739,609,532.14	718,903,838.75	20,705,683.39
52100000000	MINISTRY OF HEALTH			
52100100100	MINISTRY OF HEALTH	63,230,896.52	63,059,696.52	171,200.00
52100200100	STATE CONTRIBUTORY HEALTH INSURANCE SCHEME	1,051,400.00	800,000.00	251,400.00
52100300100	STATE PRIMARY HEALTH CARE BOARD	1,049,585.58	933,785.58	115,800.00
5210200100	HOSPITALS SERVICE MANAGEMENT BOARD	76,631,310.00	75,383,000.00	1,248,310.00
5210200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	4,798,660.00	4,424,800.00	373,860.00
5210200300	ZAMFARA STATE TB & LEPROSY CONTROL CLINIC	6,080,000.00	-	6,080,000.00
5210200400	YARIMAN BAKURA SPECIALIST HOSPITAL	407,526,240.00	405,773,310.00	1,752,930.00
5210200500	VVF HOSPITAL	4,815,000.00	1,250,000.00	3,565,000.00
5210200600	PSYCHIATRIC HOSPITAL ANKA	10,225,000.00	500,388.36	9,724,611.64
5210200700	FARIDA GENERAL HOSPITAL GUSAU	3,625,000.00	2,502,793.85	1,122,206.15
5210200800	GENERAL HOSPITAL TALATA MAFARA	3,500,000.00	1,249,500.00	2,250,500.00
5210200900	GENERAL HOSPITAL GUMMI	3,500,000.00	1,440,000.00	2,060,000.00
5210201000	GENERAL HOSPITAL K/NAMODA	3,500,000.00	1,250,000.00	2,250,000.00
5210201100	GENERAL HOSPITAL ANKA	3,500,000.00	1,500,000.00	2,000,000.00
5210201200	GENERAL HOSPITAL TSAFE	3,500,000.00	500,000.00	3,000,000.00

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

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



NOTE 7 BANK CHARGES

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



CODE	NOTE & CAPITAL EXPENDITURE	2022 FINAL BUDGET	AMOUNT	VARIANCE
1000000000	ADMINISTRATIVE SECTOR			
11100100100	GOVERNMENT HOUSE	5,565,833,161.46	5,564,303,890.46	1,529,271.00
11100100200	DEPUTY GOVERNORS OFFICE	100,000,000.00	68,525,019.11	31,474,980.89
11100900100	ZAMFARA STATE ANTI CORRUPTION COMMISSION	10,000,000.00	-	10,000,000.00
	TOTAL	5,675,833,161.46	5,632,828,909.57	43,004,251.89
11200000000	STATE ASSEMBLY			
11200300100	ZAMFARA STATE HOUSE OF ASSEMBLY	46,542,498.00	46,000,000.00	542,498.00
11200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	48,710,600.00	48,000,000.00	710,600.00
	TOTAL	95,253,098.00	94,000,000.00	1,253,098.00
12300000000	MINISTRY OF INFORMATION			
12300100100	MINISTRY OF INFORMATION	2,036,192,661.92	2,034,544,541.92	1,648,120.00
12300100200	DIRECTORATE OF PUBLIC ENLIGHTENMENT	35,000,000.00	33,450,000.00	1,550,000.00
12300300100	ZAMFARA RADIO & TELEVISION SERVICES	45,000,000.00	-	45,000,000.00
12301400100	ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	44,379,698.04	-	44,379,698.04
12301000100	CENSORSHIP BOARD	-	-	-
12301300100	GOVERNMENT PRINTING PRESS	-	-	-
	TOTAL	2,160,572,359.96	2,067,994,541.92	92,577,818.04
12400000000	MINISTRY OF SECURITY AND HOME AFFAIRS			
12400400100	MINISTRY OF SECURITY AND HOME AFFAIRS	273,818,833.31	271,833,333.31	1,985,500.00
12400400200	HISBAH COMMISSION	47,500,000.00	-	47,500,000.00
12400400200	FIRE SERVICE	-	-	-
	TOTAL	321,318,833.31	271,833,333.31	49,485,500.00
12500000000	HEAD OF SERVICE			
12500100100	OFFICE OF THE HEAD OF SERVICE	57,500,000.00	8,684,000.00	48,816,000.00
	TOTAL	57,500,000.00	8,684,000.00	48,816,000.00
14700000000	CIVIL SERVICE COMMISSION			
14700100100	CIVIL SERVICE COMMISSION	45,000,000.00	-	45,000,000.00
	TOTAL	45,000,000.00	-	45,000,000.00
14800000000	INDEPENDENT ELECTORAL COMMISSION			
14800100100	STATE INDEPENDENT ELECTORAL COMMISSION	18,715,981.75	18,096,781.75	619,200.00
	TOTAL	18,715,981.75	18,096,781.75	619,200.00
14900000000	LOCAL GOVERNMENT SERVICE COMMISSION			
14900100100	LOCAL GOVERNMENT SERVICE COMMISSION	-	-	-
	TOTAL	-	-	-



16100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT			
16100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	398,514,505.00	398,506,400.00	8,105.00
16102100400	ZAMFARA STATE COMPREHENSIVE DEVELOPMENT PROGRAMME	-	-	-
	TOTAL	398,514,505.00	398,506,400.00	8,105.00
16800000000	MINISTRY FOR RELIGIOUS AFFAIRS			
16800100100	MINISTRY FOR RELIGIOUS AFFAIRS	430,000,000.00	386,827,711.84	43,172,288.16
16800200100	ULAMAH CONSULTATIVE COUNCIL	5,000,000.00	-	5,000,000.00
16800300100	AGENCY FOR QURANIC MEMORIZATION & BAIWEED	10,000,000.00	-	10,000,000.00
16800400100	PREACHING & EST. OF JUMUAT MOSQUES COMMISSION	18,000,000.00	-	18,000,000.00
16800600100	DIRECTORATE OF QUR'ANIC SCHOOLS DEVELOPMENT & ISLAMIC O	40,000,000.00	-	40,000,000.00
16800500100	SHARIA RESEACRCH AND DEVELOPMENT COMMISSION	-	-	-
	TOTAL	503,000,000.00	386,827,711.84	116,172,288.16
	SUB TOTAL	9,275,707,939.48	8,878,771,678.39	396,936,261.09
20000000000	ECONOMIC SECTOR			
21500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES			
21500100100	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	2,600,000,000.00	2,593,069,600.00	6,930,400.00
21500100300	DIRECTORATE OF COMMODITY MARKETING AND DISTRIBUTION	-	-	-
	TOTAL	2,600,000,000.00	2,593,069,600.00	6,930,400.00
22000000000	MINISTRY OF FINANCE			
22000100100	MINISTRY OF FINANCE	5,000,000.00	-	5,000,000.00
22000800100	INTERNAL REVENUE SERVICE	65,000,000.00	-	65,000,000.00
	TOTAL	70,000,000.00	-	70,000,000.00
22200000000	MINISTRY OF COMMERCE, INDUSTRY AND TOURISM			
22200100100	MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	862,159,820.35	859,465,820.35	2,694,000.00
22200100100	ZAMFARA STATE MARKET DEVELOPMENT AND MANAGEMENT AGEI	-	-	-
22201800200	DIRECTORATE OF INVESTMENT AND BUSINESS DEVELOPMENT	500,000.00	-	500,000.00
22201800300	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	-	-	-
22200200100	ZAMFARA STATE MARKET DEVELOPMENT AND MANAGEMENT AGEI	60,000,000.00	-	60,000,000.00
222201800300	HOTELS MANAGEMENT BOARD	5,000,000.00	-	5,000,000.00
	TOTAL	927,659,820.35	859,465,820.35	68,194,000.00
23400000000	MINISTRY OF WORKS & TRANSPORT			
23400100100	MINISTRY OF WORKS & TRANSPORT	166,449,737.61	164,801,637.61	1,648,100.00
23400400400	ZAMFARA ROADS MAINTENANCE AGENCY	-	-	-
	TOTAL	166,449,737.61	164,801,637.61	1,648,100.00
23600000000	MINISTRY OF ARTS AND CULTURE			
23600100100	MINISTRY OF ARTS AND CULTURE	30,000,000.00	12,000,000.00	18,000,000.00
	TOTAL	30,000,000.00	12,000,000.00	18,000,000.00
23700000000	MINISTRY OF TOURISM AND HOTELS MANAGEMENT			
23700100100	MINISTRY OF TOURISM AND HOTELS MANAGEMENT	150,000,000.00	145,202,123.31	4,797,876.69
	TOTAL	150,000,000.00	145,202,123.31	4,797,876.69



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



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

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



NOTE 9 PROCEED FROM INTERNAL LOANS

	BUDGETED	ACTUAL 2022	VARIANCE
Zenith Bank Term Loan	-	5,000,000,000.00	(5,000,000,000.00)
Fidelity Bank (counter part)	-	-	-
Zenith Bank UBE (counter part)	-	1,517,392,084.73	(1,517,392,084.73)
UBA Contract Finance Facility	-	-	-
FBN Contract Finance	-	1,079,327,586.20	(1,079,327,586.20)
Budget Support II	-	-	-
UBA CACS Loan	-	3,800,000,000.00	(3,800,000,000.00)
UBA Term Loan	-	8,185,000,000.00	(8,185,000,000.00)
UBA NG Care	-	1,000,000,000.00	(1,000,000,000.00)
UBA 2BN Covid-19	-	2,000,000,000.00	(2,000,000,000.00)
FGN Bridging Finance	-	15,035,902,285.70	(15,035,902,285.70)
20BN Note Issuance First (Trench)	-	4,535,000,000.00	(4,535,000,000.00)
Family Homes Fund LTD	-	5,000,000,000.00	(5,000,000,000.00)
Total	13,000,000,000.00	47,152,621,956.63	(34,152,621,956.63)

NOTE 10 - PROCEED FROM AIDS AND GRAND

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



NOTE 11 - LOANS REPAYMENT- EXTERNAL	BUDGETED 2022	ACTUAL 2022	VARIANCE
January	-	48,419,095.79	-
February	-	48,419,095.79	-
March	-	32,112,054.54	-
April	-	32,112,054.54	-
May	-	32,112,054.54	-
JUNE	-	32,112,054.54	-
JULY	-	32,112,054.54	-
AUGUST	-	32,112,054.54	-
SEPTEMBER	-	32,112,054.54	-
OCTOBER	-	32,112,054.54	-
NOVEMBER	-	32,112,054.54	-
DECEMBER	-	69,758,749.38	-
TOTAL	357,479,286.44	455,605,431.82	{98,126,145.38}
NOTE 12 - LOANS REPAYMENT - BOND (PRINCIPAL)	BUDGETED	ACTUAL 2022	VARIANCE
MAY	-	805,435,084.54	-
NOVEMBER	-	-	-
TOTAL	-	805,435,084.54	{805,435,084.54}
NOTE 12 - LOANS REPAYMENT- BOND (INTREST)	BUDGETED	ACTUAL 2022	VARIANCE
MAY	-	68,461,982.22	-
NOVEMBER	-	-	-
TOTAL	100,581,191.97	68,461,982.22	32,119,209.75
NOTE 13 - LOANS REPAYMENT INTERNAL (PRINCIPAL)	BUDGETED	ACTUAL 2022	VARIANCE
JANUARY	-	2,235,431,116.60	-
FEBRUARY	-	2,317,192,557.82	-
MARCH	-	2,465,510,037.60	-
APRIL	-	2,926,449,483.20	-
MAY	-	2,810,529,340.38	-
JUNE	-	2,979,463,825.21	-
JULY	-	2,952,010,356.16	-
AUGUST	-	3,240,738,300.32	-
SEPTEMBER	-	3,597,659,991.66	-



OCTOBER	-	3,082,914,931.63	-
NOVEMBER	-	3,164,664,826.96	-
DECEMBER	-	3,110,958,258.79	-
TOTAL	28,845,698,758.24	34,883,523,026.33	(6,037,824,268.09)

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



Note 14 - TREASURIES AND BANKS

Opening Balance

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



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



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



FIDELITY BANK				
DIRECTORATE OF POLITICAL AFFAIRS		1,705,375.95	-	
TOTAL		1,705,375.95	-	
MDA'S BALANCES		(898,685,061.15)	(171,585,314)	
AG'S Accounts		1,708,984,827.97	(44,822,368.60)	
Sub Total		(281,303,997.51)	(1,091,603,764.33)	
NOTE 15 GOLD VALUE		ACTUAL 2022	ACTUAL 2021	
GOLD		307,372,846.00	1,000,000,000	
Total		307,372,846.00	1,000,000,000	
NOTE 16- STOCK AND SHARES		UNITS 2022	PRICE 2022	VALUE 2022
Access Bank plc	1,578,225.00	9.30	14,677,492.50	
Dangote Suger	278,380.00	17.60	4,899,488.00	
Eco bank Transnatioal	66.00	8.70	574.20	
Flour mill	149,759.00	30.90	4,627,553.10	
Lafarge Africa Plc	35,348.00	25.50	901,374.00	
Guaranty Trust Bank	185,000.00	25.00	4,625,000.00	
Jaiz Bank	98,656,698.00	0.90	88,791,028.20	
Stanbic IBTC	100,000.00	34.50	3,450,000.00	
Prestige Assurance	31,673.00	0.42	13,302.66	
Zenith Bank	526,000.00	25.15	13,228,900.00	
Nigeria Sovereign Invest	6,149,488.81	420.67	2,586,905,475.70	
Nigeria Sovereign Invest	3,752,825.68	420.67	1,578,701,178.80	
Nigeria Sovereign Invest	1,752,988.74	420.67	737,429,773.25	
Niger Delta PowerHolding Company LTD.	19,420,430.00	-	19,420,430.00	
TOTAL:	132,616,882.23	1,440	5,057,671,570.41	



NOTE Sinking Fund Account

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

NOTE 17 ADVANCES

ADMINISTRATIVE CODE

	ACTUAL 2022	ACTUAL 2021
MDA'S		
Bureau for Public Procurement	-	20,524,871.00
Censorship Board	20,916,000.00	10,326,000.00
D G Zurep	3,500,000.00	-
S A Drugs Narcotics & hurr	5,000,000.00	-
Perm Sec Min for Women	4,689,000.00	-
Sec Arabic & Islamic Board	10,226,000.00	-
TOTAL	44,331,000.00	30,850,871.00

NOTE 18A - EXTERNAL LOANS OUTSTANDING

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

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ZSG Second HIV/AIDS Program Dev. Proj.	1,844,573,693.25	1,824,790,240
ZSG Community Based Agric & Rural Dev. Proj	1,054,702,942.97	1,076,155,156
01/01/2020	-	-
Add Draw Down	-	-
Less Repayment	-	-
As at 31/12/2022	12,945,625,412.25	12,804,265,367.59
NOTE 18 B- INTERNAL LOANS OUTSTANDING	ACTUAL 2022	ACTUAL 2021
Zenith Bank	-	6,053,471,320.87
Zenith Bank 5B Term Loan	3,413,593,560.85	-
Sky Bank (Salary Bailout)	8,463,894,120.55	8,883,775,193.29
UBA Contract Finance Facility	5,110,960,198.40	21,116,600,290.47
10BN Eca Concessionary Loan	8,541,544,870.94	8,894,394,092.38
Restructured Commercial Bank Loans	16,052,934,996.79	16,582,453,823.32
Budget Support Facility	17,306,121,061.10	20,439,275,392.98
First Bank Contract Financing	861,777,614.09	1,995,614,849.45
Counter Part Acreal Fund	241,931,822.18	-
Zenith Bank Ubec 2022 Counterpart Fund	1,050,639,497.08	-
UBA CACS	2,817,070,634.20	-
UBA Short Term Loan 2	686,693,265.40	-
UBA 2BN Covid- 19	1,966,701,863.34	-
FGN Bridging Finance	18,043,082,742.84	-
20BN Note Issuance First Tranch	4,535,000,000.00	-
Family Homes Fund LTD	5,000,000,000.00	-
Total	94,091,946,247.76	83,965,584,962.76



NOTE - INTERNAL LOANS OUTSTANDING	ACTUAL 2022	ACTUAL 2020
01/01/2020	-	2,319,446,423.17
Less Repayment (Principal)	-	1,514,011,338.63
As at 31/12/2021	-	3,833,457,761.80
NOTE 19A - RETENTION MONEY OUTSTANDING		
B/F 01-01-2021	-	-
Retention 2021	509,681,569.99	542,060,868.38
Less amount Paid In 2022	-	32,379,298.39
As at 31/12/2022	-	509,681,569.99
NOTE 19B OUTSTANDING SOCIAL BENEFIT	ACTUAL 2022	ACTUAL 2021
Gratuity	4,470,970,359.58	3,258,942,958.86
Pension	-	-
Death Benefits	1,226,986,286.72	1,011,898,415.46
Contract Gratuity	215,034,255.05	202,726,409.75
Sub total	5,912,990,901.35	4,473,567,784.07