

ANNUAL AUDIT REPORT 2019

INTRODUCTION

1.0 CONSTITUTIONALITY

1.1 SUBMISSION OF ACCOUNT

The Financial Statement of Account for the year under review was first received in my office from the office of the Accountant General on 1st April 2020.

However, due to numerous observations and comments on some aspect contained in the financial statements they were subsequently returned back to the ministry for necessary correction and response to the matters that were raised. After all the issues raised were first addressed, the reconciled financial statements together with their accounts were finally re-submitted to me on the 16th June 2020.

1.2 TABLING OF PREVIOUS REPORT: certified Auditor General report for the financial years up to the year ended 31st December 2019 have been submitted to the Hon. House of Assembly of the state. It is hoped that the Honourable House is given the reports the treatment stipulated in Section 125 (5) of the amended Constitution of the Federal Republic of Nigeria.

SUMMARY OF FINANCIAL HIGHLIGHT FOR PREVIOUS FIVE YEARS SUMMARY.

STATUTORY ALLOCATION

YEARS	FIGURE
2015	37,936,096,466.17
2016	43,303,437,489.20
2017	40,428,765,721.33
2018	43,223,971,872.66
2019	44,315,333,317.48

VALUE ADDED TAX (VAT)

YEARS	FIGURE
2015	8,032,467,420.85
2016	8,380,014,046.25
2017	9,809,373,250.72
2018	11,023,338,495.60
2019	11,878,767,162.84

INTERNALLY REGENERATED REVENUE (IGR)

YEARS	FIGURE
2015	2,741,632,541.03
2016	2,354,524,088.64
2017	3,757,852,141.27
2018	4,687,996,972.16
2019	5,936,997,584.40

CAPITAL EXPENDITURE

YEARS	FIGURE
2015	20,074,677,295.71
2016	25,543,327,301.82
2017	21,866,428,919.33
2018	16,255,028,416.01
2019	27,027,182,897.22

RECURRENT EXPENDITURE

YEARS	FIGURE
2015	25,700,013,962.42
2016	28,304,934,136.22
2017	29,635,891,562.89
2018	34,503,139,651.39
2019	46,125,408,086.39

1.0 GENERAL OBSERVATION BOARD OF SURVEY REPORT

1.1 Previous report indicated that board of survey report were not sent to my office as required by Law and up to now no such report was sent to my office, it has therefore become imperatives to draw the attention of the Honourable Commissioner Ministry of Finance for his urgent action since the board has been conducting auctions and survey on government properties.

1.2 ANNUAL ESTIMATE

The importance of these estimate as vital guide in the control and management of public funds as well as monitoring of budget implementation cannot be over emphasized other importance also include analysis of expenditure and revenue returns particularly with respect to classification, in view of this printed estimates should be made available as timely as possible.

1.3 SALARY RECORD CARDS: my previous report shows these vital records were still not maintained by various **MDA's up to time of writing this report.**

1.4 LOST OF CASH STORES AND GOVERNMENT VEHICLES: There was not a single report on loss of cash, stores and government vehicles during the period under review.

1.5 CONTRACT AGREEMENT: the Situation remains the same as reported in the previous years that contract agreement were not forwarded to my office until I assign my staff to pursue, the need for the secretary state tender board to send these agreement to my office cannot be over emphasized, so that verification of capital project could be made, it is also hope that bills of quantity would also accompany all the contract agreements that would be sent to my office.

1.6 RETURNS OF GOVERNMENT VEHICLES: The quarterly returns on government vehicles to the office of the state Auditor General from Ministries, Department and Board / Parastatals were not submitted as reported in previous years contrary to the provision of stores regulation no. 1761 that required the Permanent Secretary of each ministry having vehicles or tractors on its charge to submit a quarterly return on store form 76 to the ministry of finance with the copy to the Auditor General within twenty one days of the end of each calendar quarterly showing the stage reached on disposal of all vehicles for which replacement has been approved. Vehicles replaced in previous quarter will continue to be included until their final disposal has been made in a return; nil returns are required except from ministries which have no vehicles or tractors on their charge.

1.7 REVENUE SHORTFALLS: Examination of financial statement of the Accountant General for the year ended 31st December 2019, revealed that the sum of *Three Billion Three Hundred and Twenty Two Million Four Hundred and Eleven Thousand, Nine Hundred and Fifty Nine Naira.* (~~₦~~3,322,411,959) representing 55.6% of budget estimate stood as a revenue shortfall from the following budget revenue figures as per table below: -

REVENUE SHORTFALL TABLE

Description	Budget Figure	Actual Collection	Short Fall
Taxes	3,256,950,000	2,601,300,000	655,650,000
Fines & Fees	127,700,000	37,807,537	89,892,436
Licenses	38,150,000	8,624,250	29,525,750
Earning & Sales	2,038,150,000	7,188,500	2,030,961,500
Rent on Govt. Properties	8,100,000	6,520,750	1,579,250
Interest repayment & Dividend	30,000,000	3,196,977	26,803,023
Miscellaneous	842,650,000	354,650,000	488,000,000
	6,341,700,000	3,019,288,014	3,322,411,959

1.8 LACK OF ASSETS REGISTER: It is partment to note that lack of Assets Register for the state stands a lot of Risk of loss of such assets by the state government, and moreover the value could not be ascertained as at when require by the state. I therefore urge the authority concerned to as a matter of urgency makes this possible as its importance cannot be over emphasized.

APPROPRITION AUDIT

1.9 INTRODUCTION: This segment of the reports is meant to focus on the achievements or otherwise of revenue target as well as extent of compliance with expenditure limits as provided in the various appropriation warrants issued to the Accountant General.

1.10 RECURRENT REVENUE: Examination of the financial statement for the year ended 31st December 2019 revealed that the total revenue accrued to the government as at 31st December 2019 stood as *Sixty Two Billion One Hundred and Thirty One Million Ninety Eight Thousand Sixty Four Naira and Seventy Two Kobo* (~~₦~~62,131,098,064.72) comparative Analysis shows decrease of government recurrent revenue to the tune of *Nine Hundred and One Million Five Hundred and Twenty Thousand Five Hundred and Twenty Seven Naira and Seventy Eight Kobo* (~~₦~~901,520,527.78) against the *Sixty Three Billion Thirty Two Million, Six Hundred and Eighteen Thousand, Five Hundred and Ninety Two Naira Fifty Kobo* (63,032,618,592.50) collected during the previous year 2018.

1.11 RECURRENT EXPENDITURE: Further examination of the financial statement revealed that the actual expenditure of the government during the year under review stood at *Forty Six Billion, One Hundred and Twenty Five Million, Four Hundred and Eight Thousand Eighty Six Naira Thirty Nine Kobo* (₦46,125,408,086.39) Comparative analysis shows an increased of government recurrent expenditure to the tune of *Eight Billion, Five Hundred and Ninety Four Million, Three Hundred and Sixteen Thousand, Nine Hundred and Seventy Four Naira and Two Kobo* (₦8,594,316,974.02) over the expenditure figure of *Thirty Seven Billion, Five Hundred and Thirty One Million Ninety One Thousand One Hundred and Seven Naira Thirty Seven Kobo*. (₦37,531,091,107.37) for the previous year 2018.

1.12 CAPITAL EXPENDITURE: The government capital expenditure by the financial Statement Submitted by the Accountant General as at 31st December 2019, was to the tune of *Twenty Seven Billion, Twenty Seven Million, One Hundred and Eighty Two Thousand, Eight Hundred and Ninety Seven and Twenty Two Kobo* (₦27,027,182,897.22) comparative analysis shows an increase in the government capital expenditure to the tune of *Ten Billion Seven Hundred and Ninety Two Million One Hundred and Fifty Four Thousand, Four Hundred and Eighty One Naira and Twenty One Kobo* (₦10,792,154,481.21) as against the last year (2018) Capital Expenditure to the tune of *Sixteen Billion Two Hundred and Thirty Five Million, Twenty Eight Thousand, Four Hundred and Sixteen Naira and One Kobo* (₦16,235,028,416.01).

EXCESS EXPENDITURE:- A total sum of N3,269,554,992.06 was observed as the excess expenditure incurred by **different MDA's, during the year under review.** **Necessary approval for the above excess expenditure have not** been made available to the offices, which is contrary to the provision of Financial Instruction 0606, which says that expenditure must be classified strictly in accordance with the approved estimate, and the amount available under any given Head and Subhead applied only to the purpose for which the money is provided. Expenditure which is intentionally charged to an incorrect vote may be disallowed and the amount may be surcharged against the officer responsible as per table stated below:-

EXCESS EXPENDITURE FOR THE YEAR 2019
IN RESPECT OF THE UNDERLISTED MDA'S

S/N	NAME OF MINISTRY DEPARTMENT AGENCY	BUDGET APPROVED 2019	ACTUAL EXPENDITURE 2019	EXCESS	REMARKS EXCESS
1.	Min. of Education	1,013,600,000.00	1,207,249,677.87	193,649,677.87	Recurrent
2.	Min. for Religious Affairs	443,950,000.00	652,786,000.00	208,836,000.00	
3.	Min. of Land & Survey	12,600,000.00	25,000,000.00	12,400,000.00	
4.	Min. of Information	40,500,000.00	44,800,000.00	4,300,000.00	
5.	Mini of Finance	1,136,400,000.00	1,989,087,444.14	852,687,444.14	
6.	PS Govt. House	515,567,620.00	758,932,855.00	243,365,235.00	
7.	Carbinet Affairs	528,900,000.00	2,112,014,255.00	1,583,114,255.00	
8.	Assembly Service Comm.	28,000,000.00	48,382,945.25	20,382,945.25	
9.	Office of the Head of Service	553,426,306.00	575,313,023.60	21,886,717.60	
10.	Directorate of Pol. Affairs	1,400,000.00	1,437,312.00	37,312.00	

11.	Hotels Board	11,000,000.00	21,565,000.00	10,565,000.00	
12.	Fadama III Project	2,000,000.00	3,000,000.00	1,000,000.00	
13.	Censorship Board	3,350,000.00	12,000,000.00	8,650,000.00	
14.	Secondary Feeding Agency	1,780,000,000.00	1,888,680,406.00	108,680,406.00	
Total:-				<u>N3,269,554,992.06</u>	

ZAMFARA STATE GOVERNMENT 2019 GENERAL PURPOSE FINANCIAL STATEMENTS

STATEMENT 1

CASH - FLOW STATEMENT

FOR THE PERIOD ENDED 31/12/ 2019

Operating Activities -----	Note	Actual 2019	Actual 2018
Receipts			
Statutory Allocation	1	44,315,333,317.48	43,711,551,105.06
Value Added Tax Allocation	2	11,878,767,162.84	11,023,338,495.60
Internally Generated Revenue (I.G.R.)	3	5,936,997,584.40	4,687,996,972.16
Total Receipts for state		62,131,098,064.72	59,422,886,572.82
BTL Receipts - Reimbursements	4	1,850,000,000.00	4,097,311,252.08
Grand total (State & Third Party)		63,981,098,064.72	63,520,197,824.90
Payments -----			
Compensation of Employees	5	(17,113,621,360.31)	(16,018,747,885.24)

Social Benefits	6	(2,749,592,458.98)	(1,580,711,175.48)
Overhead Costs	7	(26,109,437,041.10)	(16,675,635,126.00)
Total Expenditure (State)		(45,972,650,860.39)	(34,275,094,186.72)
Transfers to Sinking Fund Investment	8	(86,442,000.00)	(85,446,000.00)
Total Transfer		(86,442,000.00)	(85,446,000.00)
BTL Payments (Retention Money)	9	(58,101,746.71)	(142,599,464.67)
BTL Payments (Bank Charges)	10	(7,851,023.34)	-
Grand total (Reccurent Payments and Transfers)		(46,125,045,630.44)	(34,503,139,651.39)
Net Cash Flow from Operating Activities		17,856,052,434.28	29,017,058,173.51
Investing Activities			

Capital Expenditure by Main Functions			
General Public Services	11	(5,593,890,925.13)	(5,407,251,803.40)
Public Order and Safety		-	-
Economic Affairs	12	(9,643,679,646.32)	(4,692,978,534.44)

Environmental Protection	13	(440,768,300.86)	-	.
Housing and Community Amenities	14	(1,413,220,581.39)	(1,200,000,000.00)	.
Health	15	(5,596,795,226.36)	(1,841,807,826.59)	.
Recreation Culture and Religion		-	-	
Education	16	(4,338,828,217.16)	-	
Social Protection		-	(3,112,990,251.58)	
Total Capital Expenditure by Main Functions		(27,027,182,897.22)	(16,255,028,416.01)	
Cash Flow from Financing Activities				

Proceeds from Aids and Grants	17	627,356,900.72	572,867,413.13	
Proceeds from External Loans		-	-	
Proceeds from Internal Loans	18	12,036,050,453.51	-	
Proceeds from internal Loans 14% Bonds		-	-	
Proceeds from Other Capital Receipts		-	-	
Budget support Programme (FGN)		-	704,947,010.51	
Repayment of External Loans	19	(276,125,891.92)	(206,821,961.71)	
Repayment of internal loans 14% Bonds	20	(1,029,338,398.03)	(874,376,944.11)	
Internal Loans(14% Bond) -Interest Payment	21	(718,455,736.17)	(873,417,190.09)	

Repayment of Internal Loans	22	(2,884,660,239.08)	(5,734,589,417.08)
Internal Loans -Interest Payment	23	(5,361,904,760.10)	(4,748,514,880.80)
Net Cash Flow From Financing Activities		2,392,922,328.93	(11,159,905,970.15)
Net Surplus/(Deficit) for the Year		(6,778,208,134.01)	1,602,123,787.35
Opening Balance		8,726,488,462.41	7,124,364,675.06
Closing Cash Balance		1,948,280,328.40	8,726,488,462.41

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Note 1 - Statutory Allocation		2019	2018
Statutory Revenue	1A	40,975,628,956.79	42,313,992,833.99
Good And Valuable	1B	427,028,055.87	-
Excess Crude	1C	128,803,698.64	-
Excess Bank Charges	1D	40,469,850.57	431,617,369.63
Forex Distribution	1E	441,306,632.92	55,961,862.77
Exchange Gain	1F	166,235,644.53	909,979,038.67
Transfer from FAAC	1G	2,135,860,478.16	-
TOTAL		44,315,333,317.48	43,711,551,105.06

1A - Statutory Revenue	ACTUAL 2019	ACTUAL 2018
January	3,396,863,303.55	3,347,859,511.69
February	3,098,459,388.90	3,319,178,569.13
March	2,942,162,002.76	3,428,534,279.24
April	2,773,816,084.70	2,960,138,269.16
May	3,189,917,515.61	3,677,868,818.31
June	3,570,392,498.88	3,577,452,060.60
July	3,904,022,027.24	3,722,720,801.71
August	3,803,691,618.86	3,591,485,774.14
September	3,829,605,582.68	3,658,900,594.98
October	3,726,730,972.91	3,505,338,164.90
November	3,675,325,146.83	3,785,441,277.58
December	3,064,642,813.87	3,739,074,712.55
TOTAL:	40,975,628,956.79	42,313,992,833.99

1B - Good And Valueble	ACTUAL 2019	ACTUAL 2018
January	-	-
February	-	-
March	-	-

April	335,522,043.90	-
May	-	-
June	-	-
July	-	-
August	-	-
September	-	-
October	-	-
November	-	-
December	91,506,011.97	-
TOTAL:	427,028,055.87	-
1C - Excess Crude	ACTUAL 2019	ACTUAL 2018
January	-	-
February	-	-
March	48,977,245.36	-
April	79,826,453.28	-
May	-	-
June	-	-
July	-	-

August	-	-
September	-	-
October	-	-
November	-	-
December	-	-
TOTAL:	128,803,698.64	-

1D- Excess Bank Charges	ACTUAL 2019	ACTUAL 2018
January	-	-
February	-	-
March	28,164,470.60	4,589,313.74
April	-	-
May	-	-
June	-	-
July	-	-
August	-	-
September	12,305,379.97	-
October	-	-
November	-	-

December	-	427,028,055.88
TOTAL:	40,469,850.57	431,617,369.62

1E- Forex Distribution	ACTUAL 2019	ACTUAL 2018
January	-	-
February	-	-
March	117,985,390.61	-
April	-	-
May	-	2,937,149.60
June	-	-
July	-	51,328,953.21
August	-	-
September	-	-
October	-	1,695,759.96
November	-	-
December	323,321,242.31	-
TOTAL:	441,306,632.92	55,961,862.77

1F - Exchange Gain	ACTUAL 2019	ACTUAL 2018
January	6,125,851.33	187,697,726.37
February	4,079,855.91	-
March	103,039,515.11	-
April	4,030,867.74	381,447,951.20
May	4,905,579.63	-
June	7,195,245.03	-
July	6,465,652.53	150,625,399.48
August	6,302,790.12	152,677,055.34
September	6,416,103.04	-
October	5,880,333.91	30,871,864.64
November	6,923,727.03	-
December	4,870,123.15	6,659,041.64
TOTAL:	166,235,644.53	909,979,038.67
1G - Transfer from FAAC (PAYE)	ACTUAL 2019	ACTUAL 2018
January	-	-
February	-	-
March	-	-

April	-	-
May	2,135,860,478.16	-
June	-	-
July	-	-
August	-	-
September	-	-
October	-	-
November	-	-
December	-	-
TOTAL:	2,135,860,478.16	-

Note 2 -Value Added Tax (V. A. T)	ACTUAL 2019	ACTUAL 2018
January	1,014,951,180.98	849,307,279.43
February	1,072,388,023.81	982,935,839.03
March	969,372,457.00	911,572,982.17
April	927,270,110.39	850,631,205.15
May	978,663,964.72	876,782,321.74
June	1,074,701,645.46	947,747,439.98
July	1,094,207,316.84	864,873,256.82

August	951,236,237.48	802,885,460.02
September	886,310,265.27	1,155,520,668.50
October	934,727,580.02	796,064,467.19
November	1,055,861,406.63	1,057,840,451.79
December	919,076,974.24	927,177,123.78
TOTAL:	11,878,767,162.84	11,023,338,495.60

Note 3 - Internally Generated Revenue (I.G.R.)

-----	ACTUAL 2019	ACTUAL 2018
Taxes	5,243,182,186.27	2,438,467,944.53
Licenses	13,094,075.00	17,733,985.00
Fees	106,795,682.00	76,797,686.50
Fines	53,397,841.00	-
Sales	44,548,926.00	1,844,987,537.50
Earnings	22,274,463.00	-
Rent on Government Property	6,754,750.00	102,290.00
Rent on Lands Other General	-	-
Investments General	-	-

Interest	3,196,977.00	-
Re-Imbursements	-	-
Miscellaneous	443,752,684.13	309,907,528.63
Sub-Total	5,936,997,584.40	4,687,996,972.16
Note 4 - BTL Receipts - Re-imburement		
Transfer from Sub-Treasurer	1,850,000,000.00	-
Refund of ISPO		4,097,311,252.08
TOTAL:	1,850,000,000.00	4,097,311,252.08

Payments

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Note 5 - Compensation of Employees	ACTUAL 2019	ACTUAL 2018
Administrative department	575,313,023.60	460,695,661.03
cabinet affairs and general service	10,583,673.00	13,210,555.00
civil service commission	9,052,278.00	7,002,385.00
dept. for special service & home affairs	9,919,444.76	132,000,000.00
deputy governor's office	19,968,740.00	18,741,098.00
directorate for rural water supply	13,338,786.00	12,344,639.00

directorate for government project	18,441,779.00	16,346,631.00
directorate of afforestation	52,754,362.00	47,848,828.00
directorate of commud, mark & distributions	19,481,624.00	19,068,194.00
directorate of information and communication	3,812,379.00	3,155,123.00
directorate of political affairs	1,437,312.00	1,287,450.00
directorate of quranic school welfare	3,294,492.00	2,992,287.00
directorate of rural electrification	28,880,872.00	51,950,929.25
directorate of sports development	23,146,489.90	69,662,583.00
directorate of zapa	2,909,233.00	2,632,693.00
Establishment pension and management services	238,597,165.41	206,273,303.14
Government house	51,715,845.00	47,739,514.00
High court of justice	243,322,680.88	217,676,284.81
Hisbah commission	128,576,334.00	118,379,294.00
Judiciary service commission	45,844,223.65	42,381,107.00
law reform commission	15,984,138.43	3,299,116.65
local government audit	45,582,477.10	38,295,709.34
ministry for religious affairs	31,941,460.24	27,939,699.23
directorate of protocol	17,354,615.80	17,027,834.25
ministry of agriculture and natural resources	107,905,375.00	83,817,256.75
Directorate of animal health	332,922,403.83	145,717,259.88
ministry of budget and economic planning	36,195,918.33	27,619,761.04

ministry of commerce and industry	38,742,837.84	34,882,761.18
ministry of culture & tourism	6,505,409.00	5,642,876.00
ministry of education	282,033,481.99	334,695,919.35
ministry of environment	27,251,287.32	26,157,780.80
ministry of finance	410,177,502.52	364,448,013.03
ministry of health	176,005,747.87	159,912,690.88
ministry of housing & town planning	16,003,199.00	12,975,056.00
ministry of information	20,983,200.95	16,602,197.60
ministry of justice	146,914,973.48	108,669,332.68
state council of chiefs	3,907,296.00	3,142,022.00
ministry of l/govt. & cheiftaincy affairs	34,505,194.93	31,991,938.37
ministry of land and survey	27,350,716.03	26,195,138.00
ministry of rural development	20,486,370.00	20,186,167.00
ministry of higher education	38,609,374.85	18,494,924.51
Ministry of transport	10,787,523.00	11,041,580.00
ministry of water resources	41,527,971.00	38,173,441.00
ministry of women, children affairs & Social Welfare	80,466,693.11	98,468,694.26
ministry of works	129,426,158.30	96,022,844.70
ministry of youth empowerment and skills acquisition	20,179,169.00	39,796,315.00

ministry of youth (NYSC Allowances)	304,920,000.00	-
State Audit	55,082,248.17	49,771,402.39
pension commission	4,075,971.13	3,714,132.00
public complain commission	4,483,564.17	3,686,440.26
religious preaching commission	9,325,129.90	1,704,878,866.00
shari'ah research	5,660,700.00	5,223,203.00
sharia court of appeal	527,014,592.72	466,408,252.26
state house of assembly	235,101,990.43	69,902,812.96
zamfara state environmental sanitation agency	295,960,134.36	235,886,461.84
Dir of bereau of statistic	26,156,537.12	21,899,745.50
2nd livestock development project	301,644.00	276,507.00
Abdu Gusau Polytechnic	536,120,116.59	404,069,470.01
Agency for inter community relations	1,821,816.00	1,661,858.00
Agency for Inter Party Relation	2,835,109.00	2,570,794.00
agency for nomadic education	50,417,843.88	46,967,981.20
agency for non-governmetel	2,150,200.00	1,924,255.00
agency for quranic tajjwed	76,821,209.00	79,003,721.00
arabic and islamic education board	558,608,515.62	50,307,324.43

college for agriculture and animal science bakura	255,665,970.09	23,401,901.90
college of education maru	425,861,374.49	371,661,146.80
council for art and and culture	16,602,147.00	15,604,185.00
female education board	898,154,082.32	769,982,302.98
fertilizer bleding company	9,584,637.00	9,219,716.00
fire service	137,364,625.82	66,961,736.34
Government printing	5,073,984.00	4,595,338.00
Gusau amusement park	7,148,860.00	6,460,658.00
Gusau central market	32,417,602.00	30,917,109.00
History bureau	5,126,684.57	5,292,849.36
Hospitals service management board	3,384,281,649.92	2,785,483,709.78
Hotels management board	5,146,290.00	4,833,906.00
King fahad women and childrens hospital	71,118,782.80	63,723,946.74
Liason office Kaduna	8,440,090.00	8,623,049.00
Local government pension board	5,679,769.37	5,638,325.00
Hajj Commission	1,836,710.00	12,615,847.00
Ruwatsan	3,941,964.00	3,630,533.00
state housing cooperation	3,860,835.00	4,439,621.00

Scholarship board	8,365,021.87	7,389,577.80
school of health technology tsafe	202,030,673.85	178,393,576.37
school of nursing and midwifery	205,154,769.45	168,284,630.51
science and technology education board	334,698,440.20	301,014,838.72
secondry schoolfeeding agency	232,487,655.60	134,849,123.10
state library board	6,469,133.80	6,785,422.00
teachers services board	1,479,660,445.32	1,290,026,979.79
ulama'u consultative council	9,784,624.00	29,353,872.00
universal basic education board	207,040,000.95	114,967,800.00
water board	90,155,643.50	81,879,863.10
yariman bakura specialist hospital	827,263,073.70	772,689,345.76
Zacarep	160,232,256.00	147,293,327.00
zacas gusau	302,261,608.69	243,527,824.00
zakkat board	13,310,839.00	11,863,193.00
zamafara state printing and publishing company	35,462,069.34	32,906,438.86
zamfara agricultural development project	151,351,430.01	147,718,502.94
zamfara agricultural supply company	47,512,793.43	44,588,574.00
zamfara investment company	5,714,226.00	5,757,341.00

zamfara roads maintenance agency	3,774,423.00	3,942,022.00
zamfara state election matters	2,348,464.00	2,070,713.00
zamfara state forestry ii project	18,637,447.17	17,334,531.17
zamfara state mass education board	116,088,269.63	98,942,227.00
zamfara broadcasting cooperation	95,427,633.53	9,155,123.00
zamfara urban and regional planning board	2,126,592.00	31,601,678.80
Directorate for special duties	33,813,780.40	-
TOTAL	16,185,475,927.03	14,506,180,521.40

Note 5a - Consolidated Revenue Fund Chargers

	ACTUAL 2019	ACTUAL 2018
430 High Court Judges	5,700,000.00	116,809,922.32
430 State Auditor General	7,599,528.00	8,359,476.00
430 Local Government Auditor General	7,599,529.00	8,359,476.00
430 Civil Service Commission	22,870,416.00	15,301,759.00
430 Local Government Service Commission	3,788,109.00	5,638,325.00
430 State Independent Electoral Commission	21,149,429.00	19,286,727.00
430 Assembly Services Commission	48,382,945.25	45,420,589.00
430 Anti-Corruption Commission	9,891,495.00	8,851,979.00
430 Cabinet Affairs Consolidated	797,263,982.03	1,276,739,110.52

430 Z.A.C.S.D.P	3,900,000.00	7,800,000.00
TOTAL:	928,145,433.28	1,512,567,363.84

Note 6 - Social Benefits

.....	ACTUAL 2019	ACTUAL 2018
Gratuity Paid	(894,809,758.25)	(197,859,659.48)
Pension	(1,583,001,922.38)	(1,299,604,375.64)
Death Benefits	(252,419,285.80)	(71,332,708.63)
Contract Gratuity Paid	(19,361,492.55)	(11,914,431.73)
Govt 10% Contribution to Pension	-	-
Sub total	(2,749,592,458.98)	(1,580,711,175.48)

Note 7 - Overhead Costs

Overhead Cost (MDAs)	7A	21,827,551,606.01	12,128,981,880.50
Overhead Cost (Parastatals)	7B	4,281,885,435.09	4,546,653,245.50
Total		26,109,437,041.10	16,675,635,126.00

Note 7a - Overhead Costs (MDAs)	ACTUAL 2019	ACTUAL 2018
Ministry of Justice	167,040,000.00	

		69,452,920.00
Min. of Budget & Economic Planning	73,500,000.00	36,500,000.00
Min. Of Education	1,207,249,677.87	507,344,900.00
Min. Of Health	10,000,000.00	87,720,700.00
Min. for Rel. Affairs	652,786,000.00	422,620,800.00
Min. for Youth & Skills Acquisition	16,000,000.00	12,000,000.00
Min. of Housing & T/P	221,069,000.00	71,657,250.00
Min. of Lands & Survey	25,000,000.00	60,984,800.00
Min. of Agriculture	10,000,000.00	7,000,000.00
Min of Commerce	21,776,000.00	7,000,000.00
Min. Of Environment	10,000,000.00	11,126,780.00
Min. of Women & Children Affairs	22,352,000.00	8,720,000.00
Min. of Information	44,800,000.00	60,000,000.00
Min. for Rural Development	10,000,000.00	9,758,000.00
Min. for Water Resources	17,755,000.00	83,010,000.00
Min. of Works	10,000,000.00	8,440,000.00
Min. of Higher Education	163,122,090.00	7,000,000.00
Min. of Water Resources(Running cost of machines)	14,250,000.00	9,975,000.00
Min. of Finance		1,370,505,089.50

	1,989,087,444.14	
Deputy Governor	237,484,300.00	139,207,500.00
CR High Court	262,344,574.00	148,060,262.00
CR Shari'a Court	135,381,070.00	120,000,000.00
Yariman Bakura Specialist	78,845,390.00	132,230,000.00
PS Govt. House	758,932,855.00	160,000,000.00
House Asseby	1,658,836,263.00	1,227,702,188.00
PS SSG	3,316,207,777.00	678,734,000.00
Chief of Staff	110,000,000.00	80,000,000.00
OEG/PPS	7,296,133,400.00	3,965,000,000.00
Protocol	1,172,584,510.00	1,122,331,000.00
PS Establishment	3,000,000.00	32,500,000.00
Cabinet Affairs	2,112,014,255.00	1,472,400,691.00
TOTAL	21,827,551,606.01	12,128,981,880.50
Note 7b - Overhead Costs (Parastatals)		
General Hospital Gusau	10,000,000.00	9,000,000.00
King Fahad (Feeding)	6,000,000.00	5,800,000.00
King Fahad (Lab-reagent)	4,000,000.00	4,200,000.00

General Hospital (VVF)	2,500,000.00	2,250,000.00
HSMB (Psychiatric Drugs)	7,280,000.00	6,552,000.00
HSMB (Psychiatric Feeding)	5,000,000.00	3,200,000.00
HSMB (Hospital Feeding)	8,000,000.00	7,200,000.00
Animal Health (Feeding of Livestock)	5,000,000.00	3,500,000.00
Auditor General (State)	82,855,000.00	40,340,000.00
Perm. Sec. Civil Service Commission	10,000,000.00	7,000,000.00
Local Government Pension Board	2,000,000.00	1,400,000.00
Administrative Department	5,000,000.00	3,500,000.00
Hisbah Commission	21,600,000.00	6,900,000.00
Directorate of sport	10,719,000.00	37,110,000.00
Hajj Commission	728,413,194.09	736,264,420.00
Zamfara State School of Nursing & Midwifery	5,000,000.00	3,500,000.00
State Pension & Gratuity	5,000,000.00	3,500,000.00
Moon Sighting Committee	3,500,000.00	2,450,000.00
Prayer Timing Committee	1,600,000.00	1,400,000.00
Sec. Final Account	6,000,000.00	2,900,000.00
Anti Corruption Commission	5,000,000.00	3,500,000.00



Zakkat Board	584,953,000.00	440,367,200.00
Public Complaints Commission	5,000,000.00	3,500,000.00
Judicial Service Commission	6,800,000.00	1,400,000.00
Council of Ulama	5,000,000.00	3,500,000.00
Sec. Exco	5,000,000.00	2,600,000.00
Sec. Speech Writing Committee	5,000,000.00	3,500,000.00
Preaching Commission	5,000,000.00	13,750,000.00
Shari'ah Research & Dev. Commission	5,000,000.00	3,500,000.00
Office of The Head of Service	45,406,000.00	201,074,071.50
Liason Office Abuja	25,000,000.00	17,500,000.00
Liason Office Kaduna	5,000,000.00	3,500,000.00
FGPC	15,000,000.00	10,500,000.00
Debt. Magt. Dept.	6,000,000.00	2,100,000.00
ZESA(Standing Imprest)	30,000,000.00	21,000,000.00
Qur'anic Tajweed	5,000,000.00	3,500,000.00
ZASIEC	10,000,000.00	7,000,000.00
Stores Control Unit	2,000,000.00	1,400,000.00
ZUREPB	5,000,000.00	3,500,000.00

Zamfara Radio	2,000,000.00	1,400,000.00
Directorate for Rural Water Supply	10,000,000.00	7,000,000.00
Auditor General(Local Govt.)	5,000,000.00	3,500,000.00
Local Government Service Commission	3,000,000.00	2,100,000.00
Hospital Services Management Board	5,000,000.00	3,500,000.00
Primary Healthcare Board	43,686,600.00	15,560,000.00
Collage of Health Sciences & Tech.	24,250,000.00	2,800,000.00
General Hospital T/Mafara	2,400,000.00	1,600,000.00
General Hospital Gummi	2,400,000.00	1,600,000.00
General Hospital K/Namoda	2,400,000.00	1,600,000.00
General Hospital Anka	2,400,000.00	1,600,000.00
General Hospital Tsafe	1,200,000.00	800,000.00
General Hospital Bakura	1,200,000.00	800,000.00
General Hospital Bukkuyum	1,200,000.00	800,000.00
General Hospital Maradun	1,200,000.00	800,000.00
General Hospital Shinkafi	1,200,000.00	800,000.00
General Hospital Dansadau	1,200,000.00	800,000.00
General Hospital Zurmi	1,200,000.00	800,000.00

General Hospital Bungudu	1,200,000.00	800,000.00
General Hospital Mada	1,200,000.00	800,000.00
General Hospital B/Magaji	1,200,000.00	800,000.00
General Hospital Kagara	1,200,000.00	800,000.00
General Hospital Maru	1,200,000.00	800,000.00
General Hospital Magami	1,200,000.00	800,000.00
General Hospital Moriki	1,200,000.00	800,000.00
General Hospital K/Daji	1,200,000.00	800,000.00
Psychiatric Hospital Anka	1,200,000.00	800,000.00
King Fahd General Hospital	5,000,000.00	1,800,000.00
Scholarship Board	2,500,000.00	1,750,000.00
Livestock Dev. Project	2,000,000.00	1,400,000.00
Inter Community Relations	2,000,000.00	1,400,000.00
Fire Service	12,000,000.00	9,000,000.00
Home Grown School Feeding Programme	10,000,000.00	7,000,000.00
Abdu Gusau Polytechnic(Standing Imprest)	30,000,000.00	31,000,000.00
Agency for Mass Education	3,000,000.00	2,100,000.00
Secondary School Feeding Board	1,888,680,406.00	2,526,820,809.00

VIO's Office	3,000,000.00	2,100,000.00
State Council for Arts & Culture	19,161,000.00	13,100,000.00
SA, Assembly Service Commission	5,000,000.00	3,500,000.00
ZEMA	43,706,500.00	25,770,000.00
ZACAREP	5,000,000.00	2,450,000.00
PFMU	5,000,000.00	3,500,000.00
Directorate of Public Private Partnership	3,000,000.00	2,100,000.00
FASCO	15,000,000.00	9,600,000.00
Directorate of Public Enlightenment, Media & Comm.	7,770,000.00	22,060,000.00
SDG	3,000,000.00	2,100,000.00
SA, Deputy Governor	3,000,000.00	3,500,000.00
Dir. Of State Govt. Projects	5,000,000.00	3,500,000.00
Commodity Board	3,000,000.00	2,100,000.00
Dir. Of InterParty Rel.	3,000,000.00	2,100,000.00
Directorate of Animal Health	5,000,000.00	3,500,000.00
Recruitment & Quota System	5,000,000.00	3,500,000.00
Female Education Board	116,030,695.00	91,584,745.00
Fadama III Project	3,000,000.00	2,100,000.00

Political Affairs	2,000,000.00	1,400,000.00
Directorate of Election Matters	3,000,000.00	1,800,000.00
Prerogative of Mercy	5,000,000.00	3,000,000.00
Legacy Newspaper(Imprest)	10,000,000.00	1,600,000.00
Zamfara Radio(Imprest)	5,000,000.00	3,000,000.00
Teachers Service Board	5,000,000.00	3,000,000.00
Arabic & Islamic Educ. Board	13,916,000.00	3,000,000.00
Science Teachers Board	5,000,000.00	3,000,000.00
Agency for Nomadic Educ.	3,000,000.00	1,800,000.00
COE Maru	10,000,000.00	7,500,000.00
State Library Board	2,000,000.00	1,800,000.00
Provost, ZACAS	5,000,000.00	2,500,000.00
College of Animal Health Bakura	23,475,040.00	2,500,000.00
Law Reform Commission	2,000,000.00	1,000,000.00
Works School	2,000,000.00	1,000,000.00
ZADP	3,000,000.00	1,200,000.00
Bureau of Statistics	3,000,000.00	1,500,000.00
DRWS	3,000,000.00	1,500,000.00

Islamic Organisation and Quranic Schools Welfare	5,000,000.00	2,500,000.00
Directorate of Afforestation	1,800,000.00	2,100,000.00
Government Printing	2,000,000.00	1,000,000.00
Directorate of Skills Acquisition	3,000,000.00	900,000.00
Fire Services T/M	3,000,000.00	1,200,000.00
Fire Services K/N	3,000,000.00	1,200,000.00
S A OEG	2,000,000.00	1,500,000.00
History Bureau	3,000,000.00	900,000.00
Housing Cooperation	2,000,000.00	600,000.00
SA Duret	5,000,000.00	1,500,000.00
Apex Farmers	3,000,000.00	900,000.00
ZAROMA	2,000,000.00	400,000.00
SA Assembly	3,000,000.00	600,000.00
AGENCY FOR NGO's	8,518,000.00	200,000.00
Fertilizer Company	2,000,000.00	400,000.00
Hotels Board	21,565,000.00	400,000.00
Investment Company	2,000,000.00	400,000.00
RUWATSAN	3,000,000.00	300,000.00

IFAD	3,000,000.00	300,000.00
Conflict Resolution	3,000,000.00	300,000.00
ZAMCODA	3,200,000.00	200,000.00
Quranic Recitation Imprest	5,000,000.00	7,500,000.00
Gusau Central Market	3,000,000.00	300,000.00
Fire Services Gummi	3,000,000.00	600,000.00
Fire Services Anka	3,000,000.00	600,000.00
Amusement Park	2,000,000.00	200,000.00
Tractor Hiring	2,200,000.00	100,000.00
ZAPA	20,500,000.00	300,000.00
Censorship Board	12,000,000.00	-
ZAMSACA	4,500,000.00	-
Drugs and medical management agency	1,500,000.00	-
State contributory health care agency	1,500,000.00	-
TOTAL	4,281,885,435.09	4,546,653,245.50
GRAND TOTAL	26,109,437,041.10	16,675,635,126.00

Note 8 - Sinking Fund

Mar-19	(21,923,000.00)	(19,279,000.00)
Jun-19	(20,490,000.00)	(23,458,000.00)
Sep-19	(20,965,000.00)	(20,070,000.00)
Dec-19	(23,064,000.00)	(22,639,000.00)
Total	(86,442,000.00)	(85,446,000.00)

Note 9- Retention Money

Amount Paid	(58,101,746.71)	(142,599,464.67)
Total	(58,101,746.71)	(142,599,464.67)

Note 10 - Bank Charges

	Actual 2019	Actual 2018
Zenith Bank	(7,920,288.46)	-
U.B.A Bank	(95,862.34)	-
Fedility Bank	181,178.05	-
Access Bank	(3,903.59)	-
Heritage Bank	(12,147.00)	-
Total	(7,851,023.34)	(431,617,369.63)

	Actual Exp. 2019	Original Budget 2019	Final Budget 2019	Variance 2019
Note 11 - General Public Services				
Executive and Legislative Organs	(832,211,455.99)	407,000,000.00	407,000,000.00	1,239,211,455.99
Financial and Fiscal Affairs	(739,783,311.15)	1,415,000,000.00	1,415,000,000.00	2,154,783,311.15
Economic Aid to Developing Countries and Transition	(1,515,000,000.00)	3,000,000,000.00	3,000,000,000.00	4,515,000,000.00
Economic Aid routed through International Organs.	(950,000,000.00)	795,000,000.00	795,000,000.00	1,745,000,000.00
General Personnel Services	(500,000,000.00)	2,611,901,620.83	2,611,901,620.83	3,111,901,620.83
Other General Services	(812,211,455.99)	688,049,189.59	688,049,189.59	1,500,260,645.58
General Public Services Not Elsewhere Classified	(244,684,702.00)	688,049,189.59	688,049,189.59	932,733,891.59
Total	(5,593,890,925.13)	9,605,000,000.00	9,605,000,000.00	15,198,890,925.13
Note 12 - Economic Affairs				

General Economic and Commercial Affairs				
Agriculture	(1,500,000,000.00)	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00
Electricity	(1,130,000,000.00)	7,500,000,000.00	7,500,000,000.00	7,500,000,000.00
Construction	(3,743,864,370.68)	9,000,000,000.00	9,000,000,000.00	9,000,000,000.00
Road Transport	(1,300,949,275.64)	1,828,000,000.00	1,828,000,000.00	1,828,000,000.00
Railway Transport		-	-	-

Communication	-	-	-	-
Tourism	-	-	-	-
R & D Agriculture Forestry Fishing and Hunting	(1,968,866,000.00)	2,122,000,000.00	2,122,000,000.00	2,122,000,000.00
R & D Other Industries	-	-	-	-
Total	(9,643,679,646.32)	23,450,000,000.00	23,450,000,000.00	23,450,000,000.00

Note 13 - Environmental Protection

Waste Management	(118,884,150.43)	7,500,000,000.00	7,500,000,000.00	7,500,000,000.00
Waste Water Management	-	-	-	-
Pollution Abatement	(118,884,150.43)	9,095,000,000.00	9,095,000,000.00	9,095,000,000.00
Environmental Protection	(203,000,000.00)	16,595,000,000.00	16,595,000,000.00	16,595,000,000.00
Total	(440,768,300.86)	33,190,000,000.00	33,190,000,000.00	32,749,231,699.14

Note 14- Housing and Community Amenities

Housing Development	(704,406,860.46)	1,600,000,000.00	1,600,000,000.00	1,600,000,000.00
Community Development	-	-	-	-
Water Supply	(708,813,720.93)	900,000,000.00	900,000,000.00	900,000,000.00

Housing and Community Amenities N.E.C.	-	300,000,000.00	300,000,000.00	300,000,000.00
Total	(1,413,220,581.39)	2,800,000,000.00	2,800,000,000.00	1,386,779,418.61

Note 15 – Health

General Medical Services	(1,500,000,000.00)	200,000,000.00	200,000,000.00	200,000,000.00
Paramedical Services	(896,795,226.36)	400,000,000.00	400,000,000.00	400,000,000.00
General Hospital Services	(1,700,000,000.00)	3,500,000,000.00	3,500,000,000.00	3,500,000,000.00
Public Health Services	(1,500,000,000.00)	3,500,000,000.00	3,500,000,000.00	3,500,000,000.00
Total	(5,596,795,226.36)	7,600,000,000.00	7,600,000,000.00	2,003,204,773.64

Note 16 – Education

Primary Education	(500,000,000.00)	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00
Lower Secondary Education	(1,053,596,820.19)	200,000,000.00	200,000,000.00	200,000,000.00
Second Stage of Tertiary Education	(2,750,301,313.12)	900,000,000.00	900,000,000.00	900,000,000.00
Education Not Defined by Level	-	-	-	-
Subsidiary Services to Education	(34,930,083.85)	8,460,000,000.00	8,460,000,000.00	8,460,000,000.00
Total	(4,338,828,217.16)	12,560,000,000.00	12,560,000,000.00	8,221,171,782.84
GRAND TOTAL	(27,027,182,897.22)	89,205,000,000.00	89,205,000,000.00	22,960,000,000.00

Note 17 Proceeds From Internal loans	ACTUAL 2019	ACTUAL 2018
Zenith Bank(counter part)	1,500,000,000.00	-
Fidelity Bank (counter part)	450,000,000.00	-
Zenith Bank UBE (counter part)	1,519,884,078.86	-
UBA Contract Finance Facility	8,566,166,374.65	-
	12,036,050,453.51	-
Note 18 - Proceeds from Aids and Grants	ACTUAL 2019	ACTUAL 2018
College of Education Maru	339,876,060.31	318,830,100.00
Abdu Gusau Polytechnic	287,480,840.41	254,037,313.13
School of Health Technology Tsafe	-	-
School of Nursing And Midwifery	-	-
TOTAL:	627,356,900.72	572,867,413.13
Note 19 - Loans Repayment – External	ACTUAL 2019	ACTUAL 2018
January	20,300,625.15	-
February	20,300,625.15	-
March	20,300,625.15	-

April	20,300,625.15	-
May	20,300,625.15	-
JUNE	20,300,625.15	-
JULY	20,300,625.15	-
AUGUST	20,300,625.15	-
SEPTEMBER	28,430,222.68	-
OCTOBER	28,430,222.68	-
NOVEMBER	28,430,222.68	-
DECEMBER	28,430,222.68	206,821,961.71
TOTAL	276,125,891.92	206,821,961.71

Note 20 - Loans Repayment - Bond (Principal)	ACTUAL 2019	ACTUAL 2018
MAY	493,687,481.07	419,365,440.82
NOVEMBER	535,650,916.96	455,011,503.29
TOTAL	1,029,338,398.03	874,376,944.11

Note 21 - Loans Repayment - Bond (Interst)	ACTUAL 2019	ACTUAL 2018
MAY	380,209,586.03	454,531,626.28
NOVEMBER	338,246,150.14	418,885,563.81

TOTAL	718,455,736.17	873,417,190.09
Note 22 - Loans Repayment - Internal Loans (Principal)	ACTUAL 2019	ACTUAL 2018
JANUARY	153,387,508.25	576,026,619.56
FEBRUARY	154,658,096.83	582,666,393.65
MARCH	155,939,700.08	589,399,718.46
APRIL	157,232,418.96	596,228,125.46
MAY	158,536,355.42	603,153,173.45
JUNE	159,851,612.41	610,716,448.97
JULY	161,178,293.87	617,299,566.92
AUGUST	213,344,981.21	624,524,170.79
SEPTEMBER	328,084,325.87	369,497,503.91
OCTOBER	377,698,999.83	262,070,885.49
NOVEMBER	399,964,751.30	150,878,976.08
DECEMBER	464,783,195.05	152,127,834.34
TOTAL	2,884,660,239.08	5,734,589,417.08
Note 23 - Loans Repayment - Internal Loans (Interest)	ACTUAL 2019	ACTUAL 2018
JANUARY		432,292,271.68

	365,100,407.69	
FEBRUARY	363,829,819.11	425,652,497.59
MARCH	362,548,215.86	418,919,172.78
APRIL	361,255,496.98	412,090,765.78
MAY	359,951,560.52	405,165,717.79
JUNE	358,636,303.53	398,142,442.27
JULY	357,309,622.07	391,019,324.33
AUGUST	382,221,411.17	383,794,720.27
SEPTEMBER	611,598,836.26	376,466,957.02
OCTOBER	553,360,153.31	371,001,989.83
NOVEMBER	626,574,852.32	367,608,939.86
DECEMBER	659,518,081.28	366,360,081.60
TOTAL	5,361,904,760.10	4,748,514,880.80

STATEMENT NO 2
STATEMENT OF ASSETS AND LIABILITIES AS AT 31/12/2019

	Note	Actual 2019 N	Actual 2018 N
Liquid Assets			

Treasuries and Banks	24	1,948,280,328.40	2,387,049,513.34
Sub Total		1,948,280,328.40	2,387,049,513.34
Investments and Other Assets			

Investments	25	3,431,691,400.00	2,452,549,731.34
Sinking Fund Account	26	1,226,999,619.70	1,149,113,629.46
Advances		747,355,000.00	3,199,025,375.80
Refund Of Fed Roads		8,566,166,374.65	-
Refund Of ISPO		2,048,655,626.04	-
Loan granted to LGA		11,306,755,772.57	11,306,755,772.57
Sub Total		27,327,623,792.96	18,107,444,509.17
Liability Over Assets		63,924,919,464.91	82,717,774,818.80
Total Assets		93,200,823,586.27	103,212,268,841.31
Public Funds			

.....			
Consolidated Revenue Fund		25,303,272,295.92	33,991,086,701.97
Capital Development Fund		16,630,640,241.08	14,721,033,969.03
Sub Total		41,933,912,536.99	48,712,120,671.00
Liabilities			
.....			
External Loans	27	11,708,867,645.87	11,984,993,537.79
Internal Loans	28	63,953,727,181.95	37,832,252,992.17
Internal Loans – Bonds	29	3,105,949,282.18	3,599,636,763.25
Sub Total: Liabilities		78,768,544,110.00	53,416,883,293.21
Other Liabilities			
.....			
Retention	30	17,552,957.77	10,613,334.06
Outstanding Gratuities		612,925,226.94	1,072,651,543.04
Transfer from MLG&CA		1,100,000,000.00	-
Unclaimed Salary		290,440.00	-
Sub Total		1,730,768,624.71	1,083,264,877.10
Public Fund + Liabilities		122,433,225,271.70	103,212,268,841.31

Note 24 - Treasuries and Banks

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Treasuries and Banks

MDAs	1,195,491,378.40		15,410,031.35
AGs Accounts	752,788,950.00		2,371,639,481.99
Sub Total	1,948,280,328.40		2,387,049,513.34

Note 25 -Investments & Other Assets

Stocks (Shares)	PRICE 2019	UNITS	PRICE 2018
Lafarge africa plc	9,678.00	15.30	120,975.00
First Bank plc.	88,000.00	6.15	699,600.00
Jaiz International Bank	469,746,340.00	0.62	234,873,170.00
Sokoto Furnitures factory ltd.	-	-	297,083.00
Ecotransnational Incorporated	5,066.00	6.50	70,924.00
Prestige Assurance plc.	238,032.00	0.55	119,016.00
Royal Exchange plc.	1,588,425.00	0.30	349,453.50
Sterling Bank plc.	102,798.00	1.99	190,176.30
Uniliver Nigeria plc.	43,308.00	22.00	1,602,396.00
Unity Bank plc.	419,353.00	0.64	410,965.94
Nigeria Sovereign Invest. Authority	2,461,012,700.00	363.00	2,213,815,971.60
Nigeria Sovereign Invest. Authority	498,437,700.00	363.00	-
TOTAL:	3,431,691,400.00	780.05	2,452,549,731.34

Note 26 - Sinking Fund Account

Reciept From State Government	ACTUAL 2019 28,840,553,274.74		ACTUAL 2018 22,974,678,032.42
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Investment Income	387,720,000.00	301,278,000.00
Total Inflows	29,228,273,274.74	23,275,956,032.42
LESS OUTFLOWS		
Payment to Bond Holders	7,730,475,000.00	5,982,681,000.00
Refund to state Government	20,145,113,655.04	16,047,802,402.96
Trustees Fees	66,150,000.00	51,450,000.00
Management Fees	42,746,000.00	31,838,000.00
Other Charges & Expenses	16,789,000.00	13,071,000.00
TOTAL:	28,001,273,655.04	22,126,842,402.96
As at 31/12/2019	1,226,999,619.70	1,149,113,629.46

Note 27 - External Loans	ACTUAL 2019	ACTUAL 2018
1/1/2018	11,984,993,537.79	12,191,815,499.50
Add Draw Down	-	-
Less Repayment	(276,125,891.92)	(206,821,961.71)
As at 31/12/2019	11,708,867,645.87	11,984,993,537.79

Note 28 - Internal Loans	ACTUAL 2019	ACTUAL 2018
1/1/2019	37,832,252,992.17	48,314,817,290.24
Add Draw Down		-

Zenith Bank(counter part)	1,500,000,000.00	-
Fidelity Bank (counter part)	450,000,000.00	-
Zenith Bank UBE (counter part)	1,519,884,078.86	-
UBA Contract Finance Facility	8,566,166,374.65	-
	12,036,050,453.51	-
	49,868,303,445.68	48,314,817,290.24
Less Repayment		
Skye Bank	(2,161,604,525.16)	(5,077,064,615.54)
Zenith Bank	(1,489,898,082.47)	(2,160,814,646.18)
DMO ABUJA	(2,915,460,090.38)	(2,098,835,442.48)
Fidelity Bank	(467,025,684.92)	(1,145,849,593.87)
Budget support	(682,943,307.99)	-
U B A	(529,633,308.28)	-
	(8,246,564,999.20)	(10,482,564,298.07)
Skye Bank	18,123,827,038.23	-
Zenith Bank	2,653,972,768.02	-
DMO ABUJA	17,374,040,880.45	-
Budget support	17,539,993,592.90	-
U B A	8,261,892,902.35	-

Internal Loan As at 31/12/2019	63,953,727,181.95	37,832,252,992.17
Note 29 - Internal Loans - Bonds	ACTUAL 2019	ACTUAL 2018
1/1/2019	3,599,636,763.25	5,347,430,897.45
Add Draw Down	-	-
Less Repayment	(493,687,481.07)	(1,747,794,134.20)
As at 31/12/2019	3,105,949,282.18	3,599,636,763.25
Note 30 - Retention Money		
1/1/2019	10,613,334.06	10,012,883.66
Add Additional amount retained in 2019	65,041,370.42	143,199,915.07
Less amount settled in 2019	(58,101,746.71)	(142,599,464.67)
As at 31/12/2019	17,552,957.77	10,613,334.06

ZAMFARA STATE GOVERNMENT 2019 GENERAL PURPOSE FINANCIAL STATEMENTS

STATEMENT NO 3

STATEMENT OF CONSOLIDATED REVENUE FUND

FOR THE PERIOD ENDED 31/12/2019

	Note	Actual 2018	Actual 2019	Orig Bdt 2019	Final Bud 2019	Variance 2019
Opening Balance		28,401,020,038.52	33,991,086,701.97			
Add: Revenue						
Statutory Allocation	31	43,711,551,105.06	44,315,333,317.48	48,101,587,142.83	48,101,587,142.83	3,786,253,825.35
Value Added Tax Allocation	32	11,023,338,495.60	11,878,767,162.84	11,000,000,000.00	11,000,000,000.00	878,767,162.84
Sub Total: Statutory Allocation		54,734,889,600.66	56,194,100,480.32	59,101,587,142.83	59,101,587,142.83	2,907,486,662.51
Internally Generated Revenue (I.G.R.)						
.....						
Direct Taxes		2,438,467,944.53	5,243,182,186.27	4,000,000,000.00	4,000,000,000.00	1,243,182,186.27
Licenses		17,733,985.00	13,094,075.00	350,400,000.00	350,400,000.00	337,305,925.00
Fees		76,797,686.50	106,795,682.00	150,800,000.00	150,800,000.00	44,004,318.00
Fines		-	53,397,841.00	150,800,000.00	150,800,000.00	97,402,159.00

Sales		1,844,987,537.50	44,548,926.00	700,000,000.00	700,000,000.00	655,451,074.00	-
Earnings		-	22,274,463.00	700,000,000.00	700,000,000.00	677,725,537.00	-
Rent of Government Property		102,290.00	6,754,750.00	20,000,000.00	20,000,000.00	13,245,250.00	-
Rent on Government Building		-	-	-	-	-	-
Investment Income		-	-	-	-	-	-
Interest Earned		-	3,196,977.00	50,000,000.00	50,000,000.00	46,803,023.00	-
Re-Imbursement		-	-	211,250,000.00	211,250,000.00	211,250,000.00	-
Miscellaneous		309,907,528.63	443,752,684.13	8,650,000.00	8,650,000.00	435,102,684.13	-
Sub Total: I. G. R.		4,687,996,972.16	5,936,997,584.40	6,341,900,000.00	6,341,900,000.00	404,902,415.60	-
BTL Receipts - Reimbursement	33	4,097,311,252.08	1,850,000,000.00	40,585,113,537.77	40,585,113,537.77	38,735,113,537.77	-
Total Revenue		63,520,197,824.90	63,981,098,064.72	6,341,900,000.00	6,341,900,000.00	57,639,198,064.72	-
Total Funds Available		91,921,217,863.42	97,972,184,766.69				
Less: Expenditure							
personnel cost	34	(14,506,180,521.40)	(16,185,475,927.03)	21,995,237,504.66	21,995,237,504.66	5,809,761,577.63	
Consolidated Revenue Funds charges	35	(1,512,567,363.84)	(928,145,433.28)	93,968,577,357.00	93,968,577,357.00	93,040,431,923.72	

Social Benefits	36	(1,580,711,175.48)	(2,749,592,458.98)	1,200,000,000.00	1,200,000,000.00	1,549,592,458.98	-
Overhead Costs	37	(16,675,635,126.00)	(26,109,437,041.10)	21,207,554,391.00	21,207,554,391.00	4,901,882,650.10	-
Service Wide Vote		-	-	-	-	-	-
Sub Total: Recurrent Expenditure		(34,275,094,186.72)	(45,972,650,860.39)	138,371,369,252.66	138,371,369,252.66	92,398,718,392.27	
BTL Payments - Retention Money		(142,599,464.67)	(58,101,746.71)				
BTL Payments - Bank Charges		-	(7,851,023.34)				
Sub Total: BTL Payments		(142,599,464.67)	(65,952,770.05)				
Grand total Expenditure		(34,417,693,651.39)	(46,038,603,630.44)				
Repayment of External Loans	38	(206,821,961.71)	(276,125,891.92)				
Repayment of Internal Loans (Principal)	39	(5,734,589,417.08)	(1,029,338,398.03)				
Repayment of intenal loans bond (Principal)	40	(874,376,944.11)	(718,455,736.17)				
Intrest on Internal Loans (Intrest)	41	(4,748,514,880.80)	(2,884,660,239.08)				
Intrest on Bond (Intrest)	42	(873,417,190.09)	(5,361,904,760.10)				
Sub Total: Loans Repayment		(12,437,720,393.79)	(10,270,485,025.30)				
Operating Balance		45,065,803,818.24	41,663,096,110.95				

Appropriation and Transfers

Transfer to Capital Development Fund	(10,989,271,116.27)	(16,273,381,815.04)	33,730,000,000.07	33,730,000,000.07	17,456,618,185.03
Sinking Fund Investment	(85,446,000.00)	(86,442,000.00)	-	-	86,442,000.00
Sub Total: Transfers	(11,074,717,116.27)	(16,359,823,815.04)	33,730,000,000.07	33,730,000,000.07	17,370,176,185.03
Closing Balance	33,991,086,701.97	25,303,272,295.92			

	Actual 2018	Actual 2019	Orig Bdt 2019	Final Bud 2019	Variance 2019
Note 31 - Statutory Allocation					-
Statutory Revenue	42,313,992,833.99	40,975,628,956.79	48,101,587,142.83	48,101,587,142.83	7,125,958,186.04
Good And Valueble	-	427,028,055.87	-	-	427,028,055.87
Excess Crude	-	128,803,698.64	-	-	128,803,698.64
Excess Bank Charges	431,617,369.63	40,469,850.57	-	-	40,469,850.57
Refund Of Fed Roads		17,428,579,307.07	-	-	17,428,579,307.07
Exchange Gain	909,979,038.67	166,235,644.53	-	-	166,235,644.53
Forex Distribution	55,961,862.77	441,306,632.92			
Transfer from FAAC	-	2,135,860,478.16			
Sub Total	43,711,551,105.06	61,743,912,624.55	48,101,587,142.83	48,101,587,142.83	13,642,325,481.72

Note - 32 Value Added Tax (V. A. T)	ACTUAL 2019	ACTUAL 2018
January	1,014,951,180.98	849,307,279.43
February	1,072,388,023.81	982,935,839.03
March	969,372,457.00	911,572,982.17
April	927,270,110.39	850,631,205.15
May	978,663,964.72	876,782,321.74
June	1,074,701,645.46	947,747,439.98
July	1,094,207,316.84	864,873,256.82
August	951,236,237.48	802,885,460.02
September	886,310,265.27	1,155,520,668.50
October	934,727,580.02	796,064,467.19
November	1,055,861,406.63	1,057,840,451.79
December	919,076,974.24	927,177,123.78
TOTAL:	11,878,767,162.84	11,023,338,495.60

Note 33 - BTL Receipts - Re-imburement

Transfer from MLG&CA	-	1,100,000,000.00
Transfer from Incorporated	-	-
Transfer from Sub-Treasurer	-	1,850,000,000.00

Maikassu General enterprise	-	-
Transfer from Ministry of Agriculture	-	-
Unclaimed Salary	-	-
Refund of ISPO	4,097,311,252.08	2,048,655,626.04
TOTAL:	4,097,311,252.08	1,850,000,000.00

Note 34 - Compensation of Employees	ACTUAL 2019	ACTUAL 2018
Administrative department	575,313,023.60	460,695,661.03
cabinet affairs and general service	10,583,673.00	13,210,555.00
civil service commission	9,052,278.00	7,002,385.00
dept. for special service & home affairs	9,919,444.76	132,000,000.00
deputy governor's office	19,968,740.00	18,741,098.00
directorate for rural water supply	13,338,786.00	12,344,639.00
directorate for government project	18,441,779.00	16,346,631.00
directorate of afforestation	52,754,362.00	47,848,828.00
directorate of commud, mark & distributions	19,481,624.00	19,068,194.00
directorate of information and communication	3,812,379.00	3,155,123.00
directorate of political affairs	1,437,312.00	1,287,450.00

directorate of quranic school welfare	3,294,492.00	2,992,287.00
directorate of rural electrification	28,880,872.00	51,950,929.25
directorate of sports development	23,146,489.90	69,662,583.00
directorate of zapa Establishment pension and management services	2,909,233.00 238,597,165.41	2,632,693.00 206,273,303.14
Government house	51,715,845.00	47,739,514.00
High court of justice	243,322,680.88	217,676,284.81
Hisbah commission	128,576,334.00	118,379,294.00
Judiciary service commission	45,844,223.65	42,381,107.00
law reform commission	15,984,138.43	3,299,116.65
local government audit	45,582,477.10	38,295,709.34
ministry for religious affairs	31,941,460.24	27,939,699.23
directorate of protocol	17,354,615.80	17,027,834.25
ministry of agriculture and natural resources	107,905,375.00	83,817,256.75
Directorate of animal health	332,922,403.83	145,717,259.88
ministry of budget and economic planning	36,195,918.33	27,619,761.04
ministry of commerce and industry	38,742,837.84	34,882,761.18
ministry of culture & tourism	6,505,409.00	5,642,876.00

ministry of education	282,033,481.99	334,695,919.35
ministry of environment	27,251,287.32	26,157,780.80
ministry of finance	410,177,502.52	364,448,013.03
ministry of health	176,005,747.87	159,912,690.88
ministry of housing & town planning	16,003,199.00	12,975,056.00
ministry of information	20,983,200.95	16,602,197.60
ministry of justice	146,914,973.48	108,669,332.68
state council of chiefs	3,907,296.00	3,142,022.00
ministry of l/govt. & cheiftaincy affairs	34,505,194.93	31,991,938.37
ministry of land and survey	27,350,716.03	26,195,138.00
ministry of rural development	20,486,370.00	20,186,167.00
ministry of higher education	38,609,374.85	18,494,924.51
Ministry of transport	10,787,523.00	11,041,580.00
ministry of water resources	41,527,971.00	38,173,441.00
ministry of women, children affairs & Social Welfare	80,466,693.11	98,468,694.26
ministry of works	129,426,158.30	96,022,844.70
ministry of youth empowerment and skills acquisition	20,179,169.00	39,796,315.00
ministry of youth (NYSC Allowances)	304,920,000.00	-

State Audit	55,082,248.17	49,771,402.39
pension commission	4,075,971.13	3,714,132.00
public complain commission	4,483,564.17	3,686,440.26
religious preaching commission	9,325,129.90	1,704,878,866.00
shari'ah research	5,660,700.00	5,223,203.00
sharia court of appeal	527,014,592.72	466,408,252.26
state house of assembly	235,101,990.43	69,902,812.96
zamfara state enviromental sanitation agency	295,960,134.36	235,886,461.84
Dir of bereau of statistic	26,156,537.12	21,899,745.50
2nd livestock development project	301,644.00	276,507.00
Abdu Gusau Polytechnic	536,120,116.59	404,069,470.01
Agency for inter community relations	1,821,816.00	1,661,858.00
Agency for Inter Party Relation	2,835,109.00	2,570,794.00
agency for nomadic education	50,417,843.88	46,967,981.20
agency for non-governmetel	2,150,200.00	1,924,255.00
agency for quranic tajjwed	76,821,209.00	79,003,721.00
arabic and islamic education board	558,608,515.62	50,307,324.43
college for agriculture and animal science bakura	255,665,970.09	23,401,901.90

college of education maru	425,861,374.49	371,661,146.80
council for art and and culture	16,602,147.00	15,604,185.00
female education board	898,154,082.32	769,982,302.98
fertilizer bleding company	9,584,637.00	9,219,716.00
fire service	137,364,625.82	66,961,736.34
Government printing	5,073,984.00	4,595,338.00
Gusau amusement park	7,148,860.00	6,460,658.00
Gusau central market	32,417,602.00	30,917,109.00
History bureau	5,126,684.57	5,292,849.36
Hospitals service management board	3,384,281,649.92	2,785,483,709.78
Hotels management board	5,146,290.00	4,833,906.00
King fahad women and childrens hospital	71,118,782.80	63,723,946.74
Liason office Kaduna	8,440,090.00	8,623,049.00
Local government pension board	5,679,769.37	5,638,325.00
Hajj Commission	1,836,710.00	12,615,847.00
Ruwatsan	3,941,964.00	3,630,533.00
state housing cooperation	3,860,835.00	4,439,621.00
Scholarship board	8,365,021.87	7,389,577.80

school of health technology tsafe	202,030,673.85	178,393,576.37
school of nursing and midwifery	205,154,769.45	168,284,630.51
science and technology education board	334,698,440.20	301,014,838.72
secondry schoolfeeding agency	232,487,655.60	134,849,123.10
state library board	6,469,133.80	6,785,422.00
teachers services board	1,479,660,445.32	1,290,026,979.79
ulama'u consultative council	9,784,624.00	29,353,872.00
universal basic education board	207,040,000.95	114,967,800.00
water board	90,155,643.50	81,879,863.10
yariman bakura specialist hospital	827,263,073.70	772,689,345.76
Zacarep	160,232,256.00	147,293,327.00
zacas gusau	302,261,608.69	243,527,824.00
zakkat board	13,310,839.00	11,863,193.00
zamafara state printing and publishing company	35,462,069.34	32,906,438.86
zamfara agricultural development project	151,351,430.01	147,718,502.94
zamfara agricultural supply company	47,512,793.43	44,588,574.00
zamfara investment company	5,714,226.00	5,757,341.00
zamfara roads maintenance agency	3,774,423.00	3,942,022.00

zamfara state election matters	2,348,464.00	2,070,713.00
zamfara state forestry ii project	18,637,447.17	17,334,531.17
zamfara state mass education board	116,088,269.63	98,942,227.00
zamfara broadcasting cooperation	95,427,633.53	9,155,123.00
zamfara urban and regional planning board	2,126,592.00	31,601,678.80
Directorate for special duties	33,813,780.40	-
TOTAL	16,185,475,927.03	14,506,180,521.40

Note 35 - Consolidated Revenue Fund Chargers	ACTUAL 2019	ACTUAL 2018
430 High Court Judges	5,700,000.00	116,809,922.32
430 State Auditor General	7,599,528.00	8,359,476.00
430 Local Government Auditor General	7,599,529.00	8,359,476.00
430 Civil Service Commission	22,870,416.00	15,301,759.00
430 Local Government Service Commission	3,788,109.00	5,638,325.00
430 State Independent Electoral Commission	21,149,429.00	19,286,727.00
430 Assembly Services Commission	48,382,945.25	45,420,589.00
430 Anti-Corruption Commission	9,891,495.00	8,851,979.00
430 Cabinet Affairs Consolidated		

	797,263,982.03	1,276,739,110.52
430 Z.A.C.S.D.P	3,900,000.00	7,800,000.00
TOTAL:	928,145,433.28	1,512,567,363.84

Note 36 - Social Benefits

.....	ACTUAL 2019	ACTUAL 2018
Gratuity Paid	(894,809,758.25)	(197,859,659.48)
Pension	(1,583,001,922.38)	(1,299,604,375.64)
Death Benefits	(252,419,285.80)	(71,332,708.63)
Contract GratuityPaid	(19,361,492.55)	(11,914,431.73)
Govt 10% Contribution to Pension	-	-
Sub total	(2,749,592,458.98)	(1,580,711,175.48)

Note 37 - Overhead Costs

Overhead Cost (MDAs)	7A	21,827,551,606.01	12,128,981,880.50
Overhead Cost (Parastatals)	7B	4,281,885,435.09	4,546,653,245.50
Total		26,109,437,041.10	16,675,635,126.00

Note 37a - Overhead Costs (MDAs)	ACTUAL 2019	ACTUAL 2018
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Ministry of Justice	167,040,000.00	69,452,920.00
Min. of Budget & Economic Planning	73,500,000.00	36,500,000.00
Min. Of Education	1,207,249,677.87	507,344,900.00
Min. Of Health	10,000,000.00	87,720,700.00
Min. for Rel. Affairs	652,786,000.00	422,620,800.00
Min. for Youth & Skills Acquisition	16,000,000.00	12,000,000.00
Min. of Housing & T/P	221,069,000.00	71,657,250.00
Min. of Lands & Survey	25,000,000.00	60,984,800.00
Min. of Agriculture	10,000,000.00	7,000,000.00
Min of Commerce	21,776,000.00	7,000,000.00
Min. Of Environment	10,000,000.00	11,126,780.00
Min. of Women & Children Affairs	22,352,000.00	8,720,000.00
Min. of Information	44,800,000.00	60,000,000.00
Min. for Rural Development	10,000,000.00	9,758,000.00
Min. for Water Resources	17,755,000.00	83,010,000.00
Min. of Works	10,000,000.00	8,440,000.00
Min. of Higher Education	163,122,090.00	7,000,000.00
Min. of Water Resources(Running cost of machines)	14,250,000.00	9,975,000.00

Min. of Finance	1,989,087,444.14	1,370,505,089.50
Deputy Governor	237,484,300.00	139,207,500.00
CR High Court	262,344,574.00	148,060,262.00
CR Shari'a Court	135,381,070.00	120,000,000.00
Yariman Bakura Specialist	78,845,390.00	132,230,000.00
PS Govt. House	758,932,855.00	160,000,000.00
House Assebly	1,658,836,263.00	1,227,702,188.00
PS SSG	3,316,207,777.00	678,734,000.00
Chief of Staff	110,000,000.00	80,000,000.00
OEG/PPS	7,296,133,400.00	3,965,000,000.00
Protocol	1,172,584,510.00	1,122,331,000.00
PS Establishment	3,000,000.00	32,500,000.00
Cabinet Affairs	2,112,014,255.00	1,472,400,691.00
TOTAL	21,827,551,606.01	12,128,981,880.50

Note 37b - Overhead Costs (Parastatals)

General Hospital Gusau	10,000,000.00	9,000,000.00
King Fahad (Feeding)	6,000,000.00	5,800,000.00
King Fahad (Lab-reagent)	4,000,000.00	4,200,000.00

General Hospital (VVF)	2,500,000.00	2,250,000.00
HSMB (Psychiatric Drugs)	7,280,000.00	6,552,000.00
HSMB (Psychiatric Feeding)	5,000,000.00	3,200,000.00
HSMB (Hospital Feeding)	8,000,000.00	7,200,000.00
Animal Health (Feeding of Livestock)	5,000,000.00	3,500,000.00
Auditor General (State)	82,855,000.00	40,340,000.00
Perm. Sec. Civil Service Commission	10,000,000.00	7,000,000.00
Local Government Pension Board	2,000,000.00	1,400,000.00
Administrative Department	5,000,000.00	3,500,000.00
Hisbah Commission	21,600,000.00	6,900,000.00
Directorate of sport	10,719,000.00	37,110,000.00
Hajj Commission	728,413,194.09	736,264,420.00
Zamfara State School of Nursing & Midwifery	5,000,000.00	3,500,000.00
State Pension & Gratuity	5,000,000.00	3,500,000.00
Moon Sighting Committee	3,500,000.00	2,450,000.00
Prayer Timing Committee	1,600,000.00	1,400,000.00
Sec. Final Account	6,000,000.00	2,900,000.00
Anti Corruption Commission	5,000,000.00	3,500,000.00

Zakkat Board	584,953,000.00	440,367,200.00
Public Complaints Commission	5,000,000.00	3,500,000.00
Judicial Service Commission	6,800,000.00	1,400,000.00
Council of Ulama	5,000,000.00	3,500,000.00
Sec. Exco	5,000,000.00	2,600,000.00
Sec. Speech Writing Committee	5,000,000.00	3,500,000.00
Preaching Commission	5,000,000.00	13,750,000.00
Shari'ah Research & Dev. Commission	5,000,000.00	3,500,000.00
Office of The Head of Service	45,406,000.00	201,074,071.50
Liason Officce Abuja	25,000,000.00	17,500,000.00
Liason Office Kaduna	5,000,000.00	3,500,000.00
FGPC	15,000,000.00	10,500,000.00
Debt. Magt. Dept.	6,000,000.00	2,100,000.00
ZESA(Standing Imprest)	30,000,000.00	21,000,000.00
Qur'anic Tajweed	5,000,000.00	3,500,000.00
ZASIEC	10,000,000.00	7,000,000.00
Stores Control Unit	2,000,000.00	1,400,000.00
ZUREPB	5,000,000.00	3,500,000.00

Zamfara Radio	2,000,000.00	1,400,000.00
Directorate for Rural Water Supply	10,000,000.00	7,000,000.00
Auditor General(Local Govt.)	5,000,000.00	3,500,000.00
Local Government Service Commission	3,000,000.00	2,100,000.00
Hospital Services Management Board	5,000,000.00	3,500,000.00
Primary Healthcare Board	43,686,600.00	15,560,000.00
Collage of Health Sciences & Tech.	24,250,000.00	2,800,000.00
General Hospital T/Mafara	2,400,000.00	1,600,000.00
General Hospital Gummi	2,400,000.00	1,600,000.00
General Hospital K/Namoda	2,400,000.00	1,600,000.00
General Hospital Anka	2,400,000.00	1,600,000.00
General Hospital Tsafe	1,200,000.00	800,000.00
General Hospital Bakura	1,200,000.00	800,000.00
General Hospital Bukkuyum	1,200,000.00	800,000.00
General Hospital Maradun	1,200,000.00	800,000.00
General Hospital Shinkafi	1,200,000.00	800,000.00
General Hospital Dansadau	1,200,000.00	800,000.00
General Hospital Zurmi	1,200,000.00	800,000.00

General Hospital Bungudu	1,200,000.00	800,000.00
General Hospital Mada	1,200,000.00	800,000.00
General Hospital B/Magaji	1,200,000.00	800,000.00
General Hospital Kagara	1,200,000.00	800,000.00
General Hospital Maru	1,200,000.00	800,000.00
General Hospital Magami	1,200,000.00	800,000.00
General Hospital Moriki	1,200,000.00	800,000.00
General Hospital K/Daji	1,200,000.00	800,000.00
Psychiatric Hospital Anka	1,200,000.00	800,000.00
King Fahd General Hospital	5,000,000.00	1,800,000.00
Scholarship Board	2,500,000.00	1,750,000.00
Livestock Dev. Project	2,000,000.00	1,400,000.00
Inter Community Relations	2,000,000.00	1,400,000.00
Fire Service	12,000,000.00	9,000,000.00
Home Grown School Feeding Programme	10,000,000.00	7,000,000.00
Abdu Gusau Polytechnic(Standing Imprest)	30,000,000.00	31,000,000.00
Agency for Mass Education	3,000,000.00	2,100,000.00
Secondary School Feeding Board	1,888,680,406.00	2,526,820,809.00

VIO's Office	3,000,000.00	2,100,000.00
State Council for Arts & Culture	19,161,000.00	13,100,000.00
SA, Assembly Service Commission	5,000,000.00	3,500,000.00
ZEMA	43,706,500.00	25,770,000.00
ZACAREP	5,000,000.00	2,450,000.00
PFMU	5,000,000.00	3,500,000.00
Directorate of Public Private Partnership	3,000,000.00	2,100,000.00
FASCO	15,000,000.00	9,600,000.00
Directorate of Public Enlightenment, Media & Comm.	7,770,000.00	22,060,000.00
SDG	3,000,000.00	2,100,000.00
SA, Deputy Governor	3,000,000.00	3,500,000.00
Dir. Of State Govt. Projects	5,000,000.00	3,500,000.00
Commodity Board	3,000,000.00	2,100,000.00
Dir. Of InterParty Rel.	3,000,000.00	2,100,000.00
Directorate of Animal Health	5,000,000.00	3,500,000.00
Recruitment & Quota System	5,000,000.00	3,500,000.00
Female Education Board	116,030,695.00	91,584,745.00
Fadama III Project	3,000,000.00	2,100,000.00

Political Affairs	2,000,000.00	1,400,000.00
Directorate of Election Matters	3,000,000.00	1,800,000.00
Prerogative of Mercy	5,000,000.00	3,000,000.00
Legacy Newspaper(Imprest)	10,000,000.00	1,600,000.00
Zamfara Radio(Imprest)	5,000,000.00	3,000,000.00
Teachers Service Board	5,000,000.00	3,000,000.00
Arabic & Islamic Educ. Board	13,916,000.00	3,000,000.00
Science Teachers Board	5,000,000.00	3,000,000.00
Agency for Nomadic Educ.	3,000,000.00	1,800,000.00
COE Maru	10,000,000.00	7,500,000.00
State Library Board	2,000,000.00	1,800,000.00
Provost, ZACAS	5,000,000.00	2,500,000.00
College of Animal Health Bakura	23,475,040.00	2,500,000.00
Law Reform Commission	2,000,000.00	1,000,000.00
Works School	2,000,000.00	1,000,000.00
ZADP	3,000,000.00	1,200,000.00
Bureau of Statistics	3,000,000.00	1,500,000.00
DRWS	3,000,000.00	1,500,000.00

Islamic Organisation and Quranic Schools Welfare	5,000,000.00	2,500,000.00
Directorate of Afforestation	1,800,000.00	2,100,000.00
Government Printing	2,000,000.00	1,000,000.00
Directorate of Skills Acquization	3,000,000.00	900,000.00
Fire Services T/M	3,000,000.00	1,200,000.00
Fire Services K/N	3,000,000.00	1,200,000.00
S A OEG	2,000,000.00	1,500,000.00
History Bureau	3,000,000.00	900,000.00
Housing Cooperation	2,000,000.00	600,000.00
SA Duret	5,000,000.00	1,500,000.00
Apex Fermers	3,000,000.00	900,000.00
ZAROMA	2,000,000.00	400,000.00
SA Assembly	3,000,000.00	600,000.00
AGENCY FOR NGO's	8,518,000.00	200,000.00
Fertilizer Company	2,000,000.00	400,000.00
Hotels Board	21,565,000.00	400,000.00
Investment Company	2,000,000.00	400,000.00
RUWATSAN	3,000,000.00	300,000.00

IFAD	3,000,000.00	300,000.00
Conflict Resolution	3,000,000.00	300,000.00
ZAMCODA	3,200,000.00	200,000.00
Quranic Recitation Imprest	5,000,000.00	7,500,000.00
Gusau Central Market	3,000,000.00	300,000.00
Fire Services Gummi	3,000,000.00	600,000.00
Fire Services Anka	3,000,000.00	600,000.00
Amusement Park	2,000,000.00	200,000.00
Tractor Hiring	2,200,000.00	100,000.00
ZAPA	20,500,000.00	300,000.00
Censorship Board	12,000,000.00	-
ZAMSACA	4,500,000.00	-
Drugs and medical management agency	1,500,000.00	-
State contributory health care agency	1,500,000.00	-
TOTAL	4,281,885,435.09	4,546,653,245.50
GRAND TOTAL	26,109,437,041.10	16,675,635,126.00
Note 38 - Loans Repayment - External	ACTUAL 2019	ACTUAL 2018
January	20,300,625.15	-

February	20,300,625.15	-
March	20,300,625.15	-
April	20,300,625.15	
May	20,300,625.15	
JUNE	20,300,625.15	
JULY	20,300,625.15	
AUGUST	20,300,625.15	
SEPTEMBER	28,430,222.68	
OCTOBER	28,430,222.68	
NOVEMBER	28,430,222.68	
DECEMBER	28,430,222.68	
TOTAL	276,125,891.92	-

Note 39 - Loans Repayment - Bond (Principal)	ACTUAL 2019	ACTUAL 2018
MAY	493,687,481.07	419,365,440.82
NOVEMBER	535,650,916.96	455,011,503.29
TOTAL	1,029,338,398.03	874,376,944.11

Note 40 - Loans Repayment - Bond (Interst)	ACTUAL 2019	ACTUAL 2018
MAY	380,209,586.03	454,531,626.28

NOVEMBER	338,246,150.14	418,885,563.81
TOTAL	718,455,736.17	873,417,190.09
Note 41 - Loans Repayment - Internal Loans (Principal)	ACTUAL 2019	ACTUAL 2018
JANUARY	153,387,508.25	576,026,619.56
FEBRUARY	154,658,096.83	582,666,393.65
MARCH	155,939,700.08	589,399,718.46
APRIL	157,232,418.96	596,228,125.46
MAY	158,536,355.42	603,153,173.45
JUNE	159,851,612.41	610,716,448.97
JULY	161,178,293.87	617,299,566.92
AUGUST	213,344,981.21	624,524,170.79
SEPTEMBER	328,084,325.87	369,497,503.91
OCTOBER	377,698,999.83	262,070,885.49
NOVEMBER	399,964,751.30	150,878,976.08
DECEMBER	464,783,195.05	152,127,834.34
TOTAL	2,884,660,239.08	5,734,589,417.08

Note 42 - Loans Repayment - Internal
Loans (Interest)

	ACTUAL 2019	ACTUAL 2018
JANUARY	365,100,407.69	432,292,271.68
FEBRUARY	363,829,819.11	425,652,497.59
MARCH	362,548,215.86	418,919,172.78
APRIL	361,255,496.98	412,090,765.78
MAY	359,951,560.52	405,165,717.79
JUNE	358,636,303.53	398,142,442.27
JULY	357,309,622.07	391,019,324.33
AUGUST	382,221,411.17	383,794,720.27
SEPTEMBER	611,598,836.26	376,466,957.02
OCTOBER	553,360,153.31	371,001,989.83
NOVEMBER	626,574,852.32	367,608,939.86
DECEMBER	659,518,081.28	366,360,081.60
TOTAL	5,361,904,760.10	4,748,514,880.80

ZAMFARA STATE GOVERNMENT 2019 GENERAL PURPOSE FINANCIAL STATEMENTS
STATEMENT NO 4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019

	Note	Actual Exp. 2018	Actual Exp. 2019	Original Budget 2019	Final Budget 2019	Variance 2019
Opening Balance		18,708,976,845.13	14,721,033,969.03			
Add Revenue:						
Transfer from Consolidated Revenue Fund		10,989,271,116.27	16,273,381,815.04	13,149,767,391.27	13,149,767,391.27	3,123,614,423.77
Aids and Grants	43	572,867,413.13	627,356,900.72	120,000,000.00	120,000,000.00	507,356,900.72
External Loans		-	-	400,000,000.00	400,000,000.00	(400,000,000.00)
Internal Loans		-	12,036,050,453.51	20,000,000,000.00	20,000,000,000.00	(7,963,949,546.49)
Other Capital Receipts		704,947,010.51	-	72,610,000,000.00	72,610,000,000.00	(72,610,000,000.00)
Sub Total: Capital Receipts		12,267,085,539.91	28,936,789,169.27	106,279,767,391.27	106,279,767,391.27	(77,342,978,222.00)
Total Capital Revenue Available		30,976,062,385.04	43,657,823,138.29			
Less: Capital Expenditure						
General Public Services	44	(5,407,251,803.40)	(5,593,890,925.13)	19,210,000,000.00	19,210,000,000.00	(24,803,890,925.13)
Public Order and Safety		-	-			-
Economic Affairs	45	(4,692,978,534.44)	(9,643,679,646.32)	23,450,000,000.00	23,450,000,000.00	(33,093,679,646.32)
Environmental Protection	46	-	(440,768,300.86)	16,595,000,000.00	16,595,000,000.00	(17,035,768,300.86)
Housing and Community Amenities	47					

		(1,200,000,000.00)	(1,413,220,581.39)	2,800,000,000.00	2,800,000,000.00	(4,213,220,581.39)
Health	48	(1,841,807,826.59)	(5,596,795,226.36)	7,600,000,000.00	7,600,000,000.00	(13,196,795,226.36)
Recreation Culture and Religion		-	-			-
Education	49	(3,112,990,251.58)	(4,338,828,217.16)	22,960,000,000.00	22,960,000,000.00	(27,298,828,217.16)
Social Protection		-	-	-	-	-
Total Capital Expenditure by Main Functions		(16,255,028,416.01)	(27,027,182,897.22)	92,615,000,000.00	92,615,000,000.00	65,587,817,102.78
Total Capital Expenditure		(16,255,028,416.01)	(27,027,182,897.22)			
Closing Balance		14,721,033,969.03	16,630,640,241.08			
Note 43 - Proceeds from Aids and Grants		ACTUAL 2019	ACTUAL 2018			
College of Education Maru		339,876,060.31	318,830,100.00			
Abdu Gusau Polytechnic		287,480,840.41	254,037,313.13			
School of Health Technology Tsafe		-	-			
School of Nursing And Midwifery		-	-			
TOTAL:		627,356,900.72	572,867,413.13			

Actual Exp. Original Budget Final Budget Variance

	2019	2019	2019	2019
Note 44 - General Public Services				
Executive and Legislative Organs	(832,211,455.99)	407,000,000.00	407,000,000.00	407,000,000.00
Financial and Fiscal Affairs	(739,783,311.15)	1,415,000,000.00	1,415,000,000.00	1,415,000,000.00
Economic Aid to Developing Countries and Transition	(1,515,000,000.00)	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00
Economic Aid routed through International Organs.	(950,000,000.00)	795,000,000.00	795,000,000.00	795,000,000.00
General Personnel Services	(500,000,000.00)	2,611,901,620.83	2,611,901,620.83	2,611,901,620.83
Other General Services	(812,211,455.99)	688,049,189.59	688,049,189.59	688,049,189.59
General Public Services Not Elsewhere Classified	(244,684,702.00)	688,049,189.59	688,049,189.59	688,049,189.59
Total	(5,593,890,925.13)	9,605,000,000.00	9,605,000,000.00	9,605,000,000.00
Note 45- Economic Affairs				

General Economic and Commercial Affairs				
Agriculture	(1,500,000,000.00)	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00
Electricity	(1,130,000,000.00)	7,500,000,000.00	7,500,000,000.00	7,500,000,000.00
Construction	(3,743,864,370.68)	9,000,000,000.00	9,000,000,000.00	9,000,000,000.00
Road Transport	(1,300,949,275.64)	1,828,000,000.00	1,828,000,000.00	1,828,000,000.00
Railway Transport	-	-	-	-
Communication	-	-	-	-
Tourism	-	-	-	-

R & D Agriculture Forestry Fishing and Hunting	(1,968,866,000.00)	2,122,000,000.00	2,122,000,000.00	2,122,000,000.00
R & D Other Industries	-	-	-	-
Total	(9,643,679,646.32)	23,450,000,000.00	23,450,000,000.00	23,450,000,000.00

Note 46 - Environmental Protection

Waste Management	(118,884,150.43)	7,500,000,000.00	7,500,000,000.00	7,500,000,000.00
Waste Water Management	-	-	-	-
Pollution Abatement	(118,884,150.43)	9,095,000,000.00	9,095,000,000.00	9,095,000,000.00
Environmental Protection	(203,000,000.00)	16,595,000,000.00	16,595,000,000.00	16,595,000,000.00
Total	(440,768,300.86)	33,190,000,000.00	33,190,000,000.00	32,749,231,699.14

Note 47 - Housing and Community Amenities

Housing Development	(704,406,860.46)	1,600,000,000.00	1,600,000,000.00	1,600,000,000.00
Community Development	-	-	-	-
Water Supply	(708,813,720.93)	900,000,000.00	900,000,000.00	900,000,000.00
Housing and Community Amenities N.E.C.	-	300,000,000.00	300,000,000.00	300,000,000.00
Total	(1,413,220,581.39)	2,800,000,000.00	2,800,000,000.00	2,800,000,000.00

Note 48 – Health

General Medical Services	(1,500,000,000.00)	200,000,000.00	200,000,000.00	200,000,000.00
Paramedical Services	(896,795,226.36)	400,000,000.00	400,000,000.00	400,000,000.00
General Hospital Services	(1,700,000,000.00)	3,500,000,000.00	3,500,000,000.00	3,500,000,000.00
Public Health Services	(1,500,000,000.00)	3,500,000,000.00	3,500,000,000.00	3,500,000,000.00
Total	(5,596,795,226.36)	7,600,000,000.00	7,600,000,000.00	7,600,000,000.00

Note 49 – Education

Primary Education	(500,000,000.00)	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00
Lower Secondary Education	(1,053,596,820.19)	200,000,000.00	200,000,000.00	200,000,000.00
Second Stage of Tertiary Education	(2,750,301,313.12)	900,000,000.00	900,000,000.00	900,000,000.00
Education Not Defined by Level	-	-	-	-
Subsidiary Services to Education	(34,930,083.85)	8,460,000,000.00	8,460,000,000.00	8,460,000,000.00
Total	(4,338,828,217.16)	12,560,000,000.00	12,560,000,000.00	12,560,000,000.00
GRAND TOTAL	(27,027,182,897.22)	22,960,000,000.00	22,960,000,000.00	22,960,000,000.00

REPORT OF AUDITOR GENERAL SALARY VERIFICATION
CONDUCTED IN THE YEAR 2019

S/N	BANK	NO OF STAFF IN PAYROL	NO OF STAFF VERIFIED	UNCLAIMED	DUE FOR RETIREMENT
1	ACCESS	1852	1824	26	2
2	UNITY BANK	1000	995	5	—
3	MFB	322	313	5	4
4	KEYSTONE	1012	1003	9	—
5	KWATASHI	486	473	8	5
6	U.B.A	2871	2849	18	4
7	ECO BANK	2225	2203	19	3
8	UNION	469	462	7	—
9	FCMB	4630	4621	9	—
10	ZENITH	535	510	25	—
11	JAIZ BANK	923	913	10	—
12	GT BANK	2468	2429	37	2
13	FIDELITY	1108	1083	23	2
14	STANBIC	1111	1085	25	1
15	STERLING	1130	1068	62	—
16	FIRST BANK	4080	3933	135	12
17	POLARIS	1889	1857	27	5
18	B.O.A	205	196	6	3
19	B.O. A	239	231	4	4
20	B.O.A	260	251	5	4
21	NAMODA	78	78	—	—
22	HERITAGE	7	7	—	—
	TOTAL	28900	28384	465	51

SUMMARY OF SALARY VERIFICATION COMMITTEE, GROSS SALARY FROM 11/11/2019

S/N	BANK	GROSS SALARY PER PRINTOUT	GROSS SALARY OF VERIFIED STAFF	GROSS SALARY OF NOT VERIFIED STAFF	GROSS SALARY DUE FOR RETIREMENT
1	ACCESS BANK	77,064,499.04	75,858,788.04	1,158,345.00	47,366.00
2	UNITY BANK				—

		60,678,867.54	60,573,930.54	104,937.00	
3	MFB BUNGUDU	8,915,975.00	8,727,393.00	102,437.00	86,145.00
4	KEYSTONE BANK	38,539,760.00	38,232,424.00	307,336.00	—
5	KWATASHI MFB	15,532,227.20	14,692,132.20	698,267.00	141,828.00
6	U.B.A	160,856,546.56	160,016,394.12	672,119.44	168,033.00
7	ECO BANK	95,643,043.84	94,870,897.84	687,805.00	84,341.00
8	UNION BANK	27,846,838.64	27,613,487.20	233,351.44	—
9	FCMB	244,534,163.01	244,169,396.01	364,767.00	—
10	ZENITH	32,033,480.00	29,352,529.00	2,680,951.00	
11	JAIZ BANK	61,953,603.56	61,178,703.56	774,900.00	—
12	GT BANK	138,160,728.51	133,415,466.51	4,698,304.00	46,958.00
13	FIDELITY	44,335,851.41	42,819,830.41	1,471,033.00	44,988.00
14	STANBIC	59,148,999.00	58,139,387.00	984,143.00	25,469.00
15	STERLING	58,836,270.00	53,549,875.00	5,286,395.00	—
16	FIRST BANK	218,509,442.00	209,705,507.36	8,525,299.64	278,635.00
17	POLARIS BANK	80,749,906.47	79,295,786.47	1,347,749.00	106,371.00
18	B.O.A MAFARA	5,171,022.00	4,917,252.00	150,640.00	63,230.00
19	B.O. A ZURMI	6,182,423.00	5,982,061.00	100,148.00	100,214.00
20	B.O.A GUSAU	7,266,119.00	7,075,094.00	105,888.00	85,137.00
21	NAMODA MFB	1,670,912.00	1,670,912.00	—	—
22	HERITAGE BANK	499,745.00	499,745.00	—	—
	GRAND TOTAL	1,444,130,422.78	1,412,396,892.26	30,454,815.52	1,278,715.00

UNCLAIMED LIST ACCESS BANK

S/N	Comp. No.	Staff Name	MDA's	GROSS SALARY
1	5668	ABUBAKAR LAWALI BUNG	COMMODITY MARKETING AND DISTRIBUTION BOARD	35,790.00

2	50438	BASHIR IBRAHIM	ESTABLISHMENT AND TRAINING DEPARTMENT	20,465.00
3	47892	MUJITABA UMAR SHEHU	MINISTRY OF WORKS	33,150.00
4	37179	MURTALA MUH D	MINISTRY OF HEALTH	19,892.00
5	32624	ADAMU ABDUL AZIZ	QURANIC TAJWEED AND MEMORIZATION BOARD	19,892.00
6	36216	SALISU MUSA	ESTABLISHMENT AND TRAINING DEPARTMENT	19,759.00
7	30273	UMAR DAN GARBA	MINISTRY OF EDUCATION	19,568.00
8	3253	SHAABAN HASSAN	HOSPITAL SERVICES MANAGEMENT BOARD	97,875.00
9	35098	HABIBA GARBA G ZALLA	MINISTRY OF HEALTH	20,460.00
10	30536	GALI SADIQ	HOSPITAL SERVICES MANAGEMENT BOARD	27,640.00
11	26953	LAWALI MOHAMMED	HOSPITAL SERVICES MANAGEMENT BOARD	26,822.00
12	6365	ISAH LIMAN	TEACHERS SERVICE BOARD GUSAU	80,315.00
13	49510	NURAINI ISAH	U.B.E. HEAD QUARTERS	19,326.00
14	49058	MASHIAT YAKUBU	YARIMAN BAKURA SPECIALIST HOSPITAL	113,662.00
15	49059	AMINU BELLO	YARIMAN BAKURA SPECIALIST HOSPITAL	113,662.00
16	49060	CLEMENT ABAH ABAH ALEXANDER	YARIMAN BAKURA SPECIALIST HOSPITAL	113,662.00
17	49061	SHITTU SALISU RUMA	YARIMAN BAKURA SPECIALIST HOSPITAL	113,662.00
18	22357	BASHIRU MIH D	ZACAREP	20,609.00
19	50565	SHAFIU RILWANU	MINISTRY OF EDUCATION	33,150.00
20	43231	SAADATU BASHIR	TEACHERS SERVICE BOARD GUSAU	27,075.00
21	47524	GARBA ZAINAB	TEACHERS SERVICE BOARD GUSAU	25,915.00
22	50032	SHEHU JAMILU G	TEACHERS SERVICE BOARD GUSAU	31,213.00
23	50033	BASHIRU NAMAKKA	TEACHERS SERVICE BOARD GUSAU	31,213.00
24	31522	IKHIANOSON GODSTIME	TEACHERS SERVICE BOARD GUSAU	33,465.00
25	31266	JAMILA ABDULLAHI	TEACHERS SERVICE BOARD GUSAU	33,465.00
26	27316	Mustapha Alhaji Sani	Teachers Service Board Gusau	26,638.00

		TOTAL		1,158,345.00
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UNCLAIMED LIST UNITY BANK

S/NO	Comp. No.	Staff Name	MDA's	GROSS SALARY
1	28756	YAHAYA ABUBAKAR	COUNCIL FOR ARTS AND CULTURE	20,370.00
2	21393	KABIRU MUSA	ESTABLISHMENT AND TRAINING DEPARTMENT	20,141.00
3	15819	SALISU MUH D G	HIGH COURTS OF JUSTICE	25,480.00
4	29839	UMAR S ASKI	MINISTRY OF EDUCATION	19,568.00
5	35568	IBRAHIM BAKUSO	MINISTRY OF EDUCATION	19,378.00
		TOTAL		104,937.00

UNCLAIMED LIST MFB BUNGUDU

S/N	COMP. NO.	NAME.	MDA	GROSS SALARY
1	30796	Zaharadeen Ismail	"	20,131.00
2	16959	Isah Yakubu Nahuche	Feeding	21,086.00
3	23250	Sherahu Magaji	Feeding	19,950.00
4	23251	Balarabe Alh. Ibrahim	"	19,950.00
5	23980	Dikko Balarabe	"	21,320.00
		TOTAL		102,437.00

UNCLAIMED LIST KEYSTONE BANK

S/N	COMP. NO.	NAME	MDA	GROSS SALARY
1	4138	SALISU ABRKAURA	A.I.E.B	80,315.00
2	3689	WAKILI SAFINA SULEIMAN	FEMALE BOARD	22,042.00
3	22616	BELA'U UMAR ZURMI	KING FAHAD WOMAN	42,827.00
4	37916	MUNTARI MAGAJI	M O E	23,304.00
5	1021	YAKUBU I MOHAMMED	MIN OF INFORMATION	23,041.00
6	47309	ABUBAKAR ABDULLAHI SHAMBA	MINISTRY OF JUSTICE	25,074.00
7	8895	MUHAMMED ABUBAKAR	MINISTRY OF WATER	30,286.00
8	24148	HASSAN NURA	T S B	34,532.00
9	51573	HUSSAINI IBRAHIM	T S B	

				25,915.00
		TOTAL		307,336.00

UNCLAIMED LIST U.B.A

S/N	COMP. NO	NAME	MDA's	GROSS SALARY
1	33305	JAMILU IDRIS MOHD	ADMINISTRATION	44,996.00
2	11987	ABDULLAHI NAMODA	COLLEGE OF EDUCATION MARU	23,756.00
3	50496	SALIHU IBRAHIM	ESTABLISHMENT AND TRAINING DEPARTMENT	33,150.00
4	14957	FUMILAYO JOSEPH	FEMALE EDUCATION BOARD	51,658.00
5	14992	YUSUF A TAOFIQ	FEMALE EDUCATION BOARD	50,164.00
6	22858	LAWALI SHAKIRAH B	FEMALE EDUCATION BOARD	50,898.00
7	9981	ABDULLAHI GARBA	GOVERNMENT HOUSE GUSAU	30,786.00
8	1317	LAWALI ADAMU MARU	MINISTRY OF ANIMAL HEALTH	24,164.00
9	19662	AISHA ADAMU	MINISTRY OF EDUCATION	20,141.00
10	22320	ABDULLAHI SULE BARGA	MINISTRY OF WOMEN CHILDREN AND SOCIAL DEVELOPMENT	21,442.00
11	32916	MANSUR USMAN	SCHOOL OF NURSING AND MIDWIFERY GUSAU	86,417.00
12	8759	OLA AFOLABI ISOLA	SCIENCE AND TECHNICAL TEACHERS BOARD	73,260.00
13	17323	HASSAN TIJJANI	TEACHERS SERVICE BOARD GUSAU	47,840.00
14	51990	SAIDU ABDULLAHAMID	UBE STAFF FTS	24,399.22
15	52036	KARIMA TIAMIYU	UBE STAFF FTS	24,399.22
16	4379	TANKO UMARU	ZAMFARA AGRICULTURAL DEVELOPMENT PROJECT	23,041.00
17	11876	YAHUZA HUSSAINI	ZAMFARA STATE HISBAH COMMISSION	20,522.00
18	20033	ABUBAKAR IBRAHIM	ZAMFARA STATE HISBAH COMMISSION	21,086.00
		TOTAL		672,119.44

UNCLAIMED LIST KWATASHI MFB

S/NO	COMP.NO	NAME	MDAS	GROSS SALARY
1	618	Umaru Sani Mada	M.O.E	23,041.00
2	2273	Lawali Sani Dauda	Min. of Justice	77,286.00
3	39466	Mota Dahiru	ZASCO	18,937.00

4	48313	Bello Shuaibu	Min. Animal	18,517.00
5	23774	Sharhabilu Ibrahim	M. O. H	97,875.00
6	30326	Abdullahi Lawali	M.O.H	45,731.00
7	39211	Kamalu Wada	M.O.H	189,809.00
8	42392	Rabi'u Muhammad	M.O.H	227,071.00
		TOTAL		698,267.00

UNCLAIMED LIST ECO BANK

S/N	Comp. No.	Staff Name	MDA's	GROSS SALARY
1	32168	HASSAN MAGAJI	FEMALE EDUCATION BOARD	19,568.00
2	48686	MUBARAK BAWA	FIRE SERVICE	18,937.00
3	14045	MUHD SANI ZURMI	HIGH COURTS OF JUSTICE	31,157.00
4	30599	RAJJAU BELLO	HOSPITAL SERVICES MANAGEMENT BOARD	90,814.00
5	32776	HALIMA SULEIMAN	HOSPITAL SERVICES MANAGEMENT BOARD	23,738.00
6	7294	MOHAMMED MUSA	HOUSE OF ASSEMBLY	50,436.00
7	26373	MANI SANUSI	MINISTRY FOR RURAL AND COMMUNITY DEVELOPMENT	20,370.00
8	36525	ABDULAZIZ ISAH SANI	MINISTRY OF EDUCATION	28,805.00
9	47272	MUHD BASHAR MUSA	MINISTRY OF JUSTICE	73,268.00
10	6635	MUKTAR MAHAJA	SCIENCE AND TECHNICAL TEACHERS BOARD	71,170.00
11	49966	BILYAMINU ABDULLAHI	SCIENCE AND TECHNICAL TEACHERS BOARD	31,213.00
12	26761	BUHARI RABI U DOLE	TEACHERS SERVICE BOARD GUSAU	41,387.00
13	49616	HAULATU IBRAHIM	U.B.E. HEAD QUARTERS	25,213.00
14	4570	BELLO YA U	ZAMFARA AGRICULTURAL DEVELOPMENT PROJECT	36,290.00
15	19741	TAKWANDO ABUBAKAR KANOMA	ZAMFARA STATE SCHOOLS FEEDING COMMISSION	20,141.00
16	30033	HASKE KASSA	ZAMFARA STATE SCHOOLS FEEDING COMMISSION	19,568.00
17	2533	NA ABU NA MADU	ZAMFARA STATE WATER BOARD	35,290.00
18	2647	MOHD SA IDU KOGI	ZAMFARA STATE WATER BOARD	30,786.00
19	32733	AUWALU MARAFA	ZAMFARA STATE WATER BOARD	19,654.00
		TOTAL		687,805.00

UNCLAIMED LIST UNION BANK

S/N	Comp. No.	Staff Name	MDA's	GROSS SALARY
1	13610	FATIMA ATIKU B	ARABIC AND ISLAMIC EDUCATION BOARD	51,745.00
2	36070	BASHAR NUHU	GOVERNMENT HOUSE GUSAU	21,034.00
3	41605	SALE BALA	HOSPITAL SERVICES MANAGEMENT BOARD	68,301.00
4	7216	SULEIMAN M KANOMA	HOUSE OF ASSEMBLY	23,905.00
5	52041	HABIBATU OCHEDI YUNUSA	UBE STAFF FTS	24,399.22
6	52048	YAKUBU RABIU	UBE STAFF FTS	24,399.22
7	29965	USMAN UMMA	ZAMFARA STATE SCHOOLS FEEDING COMMISSION	19,568.00
		TOTAL		233,351.44

UNCLAIMED LIST FCMB

S/N	COMPUTER NO.	NAME	MDA	GROSS SALARY
1	21041	JAMILU USMAN	AIEB	25,647.00
2	10453	BELLO AHMAD A.	C.O.E MARU	58,510.00
3	1267	MOH'D YAHAYA	DIROF AFFORESTATIO	23,041.00
4	16312	ABDULLAHI HASSAN	ZESA	22,081.00
5	33277	NUHU SALISU UMAR	"	36,156.00
6	3632	MOH'D BELLO USMAN	F.E.B	134,507.00
7	16934	MUH'D ALIYU	"	21,086.00
8	19249	LAWALI DAN HILLO	"	22,042.00
9	2046	BASHR MUH'D	HOUSE OF ASSEMBLY	21,697.00
		TOTAL		364,767.00

UNCLAIMED LIST ZENITH BANK

S/N	COMP.NO.	NAME	MDA	GROSS SALARY
1	36278	LAWALI RABI'U	AGENCY FOR NORMADIC	19,230.00
2	45277	ABUBAKAR UMAR	F.E.B	23,041.00
3	48352	BELLO UMAR	FIRE SERVICE	

				33,150.00
4	48389	MUKHTAR ABUBAKAR	FIRE SERVICE	19,313.00
5	38521	DADA MUSTAPHA MUHAMMED	H. S. M. B	24,651.00
6	38735	HAFSAT SURAJO	H. S. M. B	64,543.00
7	39063	AKRIM EMMANUEL JRN	H. S. M. B	206,434.00
8	45438	SANUSI ABUBAKAR NAGWAGGO	H. S. M. B	33,150.00
9	46760	ARU EMMANUEL OKO	H. S. M. B	239,319.00
10	47046	OKOSU ALHER	H. S. M. B	206,434.00
11	47244	JENNIFER SOLOMON	H. S. M. B	373,247.00
12	47374	KHADIZA AMINU	H. S. M. B	206,434.00
13	47412	IBAHIM BASHIRU	H. S. M. B	206,434.00
14	47619	ABUBAKAR UMAR	H. S. M. B	252,893.00
15	48722	FATIMA MUHAMMED SIDI	H. S. M. B	39,557.00
16	51544	MUHAMMAD AMINU	H. S. M. B	82,341.00
17	47647	TUKUR HASSAN	SHARIA COUT	20,636.00
18	49624	SAUDAT IBRAHIM	U B E H/Q	25,213.00
19	52058	SALISU YAHAYA D	T S B	24,399.22
20	52060	KABIRU ALIYU	T S B	24,399.22
21	49505	DR IKHUORIA EWOIGBE	YARIMAN BAKURA HOSP	262,586.00
22	29960	UMAR HASSATU	YARIMAN BAKURA HOSP	195,568.00
23	48804	NURA ADAMU	FEEDING AGENCY	18,614.00
24	48832	KABIRU ADAMU	FEEDING AGENCY	18,614.00
25	2538	SANI A NAIDDA	WATER BOARD	60,751.00
		TOTAL		2,680,951.44

UNCLAIMED LIST JA IZ BANK

S/N	COMP. NO	NAME	MDA's	GROSS SALARY
1	45580	ABDULRASHID NAFISA	HOSPITAL SERVICES MANAGEMENT BOARD	74,299.00
2	46750	IBRAHIM SAMAILA	HOSPITAL SERVICES MANAGEMENT BOARD	239,319.00
3	50865	LUKMAN MURTALA	Hospital Services Management Board	212,736.00
4	47944	MUHAMMED GARBA	MINISTRY OF AGRICULTURE	29,785.00
5	43052	DAUDA SAMA ILA	MINISTRY OF ANIMAL HEALTH	42,027.00
6	42524	ISMAILA LAWALI	MINISTRY OF HEALTH	68,301.00
7	50023	HIBBATHU AHMED	SCIENCE AND TECHNICAL TEACHERS BOARD	31,213.00
8	28720	AYUBA MUHAMMED	TEACHERS SERVICE BOARD GUSAU	38,274.00
9	15980	ABUBAKAR MARSHAL MARU	ZAMFARA AGRICULTURAL AND SUPPLY COMPANY	20,332.00
10	48802	ABUBAKAR ZAINAB	ZAMFARA STATE SCHOOLS FEEDING COMMISSION	18,614.00
		TOTAL		774,900.00

UNCLAIMED LIST G.T BANK

S/N	COMP. NO	NAME	MDA's	GROSS SALARY
1	50738	ANAS ATIKU	ABDU GUSAU POLYTECHNIC TALATA MAFARA	62,626.00
2	21944	MUSTAPHA A SANI	ADMINISTRATION	33,150.00
3	4140	LAUWALI MAISAIDA	ARABIC AND ISLAMIC EDUCATION BOARD	124,318.00
4	50772	ABUBAKAR BELLO	COLLEGE OF EDUCATION MARU	62,626.00
5	33276	YAHAYA SAADU	ESTABLISHMENT AND TRAINING DEPARTMENT	36,156.00
6	51039	HAUWAW BARAU SULEMAN	FEMALE EDUCATION BOARD	24,399.00
7	3134	ALIYU FATIMA	HOSPITAL SERVICES MANAGEMENT BOARD	273,172.00
8	11852	BELLO YUSHAU	Hospital Services Management Board	294,550.00
9	39582	SOLOMON JACOB	HOSPITAL SERVICES MANAGEMENT BOARD	246,106.00
10	41607	BELLO ABDULLAHI	HOSPITAL SERVICES MANAGEMENT BOARD	259,681.00
11	43187	DR MUH D ABDULMALIK	HOSPITAL SERVICES MANAGEMENT BOARD	219,038.00
12	46364	SHAFIU TUKUR	HOSPITAL SERVICES MANAGEMENT BOARD	219,038.00

13	46552	ALHASSAN MARIAN	HOSPITAL SERVICES MANAGEMENT BOARD	277,838.00
14	47044	HABIBA M MIKAILU	HOSPITAL SERVICES MANAGEMENT BOARD	172,748.00
15	47413	DR ADO MUSTAPHA	HOSPITAL SERVICES MANAGEMENT BOARD	206,434.00
16	47416	DR SALAUDEEN M AT A	HOSPITAL SERVICES MANAGEMENT BOARD	206,434.00
17	7218	ALH DAN MUNE	HOUSE OF ASSEMBLY	44,610.00
18	7260	MAIGANDI DAHIRU	HOUSE OF ASSEMBLY	34,289.00
19	10718	SAMAILA USMAN	HOUSE OF ASSEMBLY	22,181.00
20	30610	HAFSATU IBRAHIM M	MINISTRY OF HEALTH	92,891.00
21	35089	AMINU IDRIS	MINISTRY OF HEALTH	269,709.00
22	39106	MUHAMMAD MUSTAPHA ISAH	MINISTRY OF HEALTH	72,455.00
23	42458	KABIRU BELLO	MINISTRY OF HEALTH	278,467.00
24	47274	MUHD ADAMU UMAR	MINISTRY OF JUSTICE	73,268.00
25	47333	ISYAKU BELLO	MINISTRY OF JUSTICE	22,293.00
26	14338	ABDULLAHI UMAR	MINISTRY OF WOMEN CHILDREN AND SOCIAL DEVELOPMENT	22,181.00
27	31028	HABIBA SULEIMAN	TEACHERS SERVICE BOARD GUSAU	33,465.00
28	49072	DR ISHAQ YUSUF ZAKARIYYA	YARIMAN BAKURA SPECIALIST HOSPITAL	265,780.00
29	49268	NURA MUHD M	YARIMAN BAKURA SPECIALIST HOSPITAL	145,316.00
30	49340	USMAN LAWALI SAIDU	YARIMAN BAKURA SPECIALIST HOSPITAL	113,662.00
31	49341	UMAR JAFAR	YARIMAN BAKURA SPECIALIST HOSPITAL	113,662.00
32	49342	ABDULRAHMAN ABDULLAHI	YARIMAN BAKURA SPECIALIST HOSPITAL	113,662.00
33	49343	ABDULRAHMAN IBRAHIM	YARIMAN BAKURA SPECIALIST HOSPITAL	113,662.00
34	19953	BASHIR YA U MADA	ZACAREP	24,115.00
35	31880	IBRAHIM BALA	ZAMFARA COLLEGE OF ARTS AND SCIENCES	81,903.00
36	36405	BINTA MUHAMMAD	ZAMFARA STATE SCHOOLS FEEDING COMMISSION	19,378.00
37	7620	ADAMU GARBA	ZAMFARA STATE WATER BOARD	23,041.00

		TOTAL		4,698,304.00
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UNCLAIMED LIST FIDELITY BANK

S/N	COMP.NO	NAME	MDAS	GROSS SALARY
1	34086	MAIMUNATU ABUBAKAR	A.I.E.B	22,700.00
2	2837	MARYAM HASSAN	D/GOVERNOR	21,155.00
3	2848	SHEHU ABDULLAHI I	D/GOVERNOR	24,581.00
4	50687	ABBAS HASHIMU	D/INFORMATION	33,150.00
5	8914	ABUBAKAR BAKURA	D/OFF SPORT	20,904.00
6	51557	SHAMSUDDEEN ISIYA LAWAL	ZESA	18,810.00
7	10682	S UMAR RASHIDA	A.I.E.B	31,904.00
8	21069	ABDULKARIM MOHD YUSUF	A.I.E.B	27,814.00
9	34311	I. SHEMU MUSTAPHA	F.E.B	50,350.00
10	48685	NUHU IBRAHIM	FIRE SERVICE	18,937.00
11	32765	BINTA ABDULKADIR	H.S.M.B	24,109.00
12	46733	DANLAM LESLIE TATA	H.S.M.B	277,838.00
13	46873	MAHMOUD MAHAMMAD	H.S.M.B	206,434.00
14	47245	UMAR BELLO U	H.S.M.B	384,833.00
15	50539	ZAINAB DANLADI	H.S.M.B	33,150.00
16	51587	AHMAD GARBA	H.S.M.B	25,868.00
17	136	UMMARU LIMAN D/GAMJI	M.O.F	22,754.00
18	47882	ABDULRAHMAN IDRIS ABDUL	MIN OF WORKS	33,150.00
19	35010	KULU LAWALI	Q.T.M.B	20,747.00
20	42817	SADIYA GARBA	S.T.T.B	33,990.00
21	12949	SANI ALHAJI KAGARA	SHARIA COURT	76,102.00
22	29109	SUNDAY O SADIKU	T.S.B	37,354.00
23	50081	YUSUF SAYADI	T.S.B	24,399.00
		TOTAL		1,471,033.00

UNCLAIMED LIST STANBIC BANK

S/N	COMP. NO.	NAME	MDA	GROSS SALARY
1	34275	ABOLANLA FAMILAYE F,	FEMALE EDUCATION B	36,878.00
2	34387	ABUB AKAR SALIHU ANKA	FEMALE EDUCATION B	
3	13898	HABIBU DAHIRU MARU	HIGH COURT OF JUSTICE	
4	13953	HADI ABDULLAHI	HIGH COURT OF JUSTICE	
5	15838	YUSUF MOH'D D.	HIGH COURT OF JUSTICE	
6	3515	BELLO SULEIMAN GUS	H. S. M. B	
7	35892	FATIMA ABUBAKAR MOIHD	H. S. M. B	

8	36703	GARBA MUSA	H. S. M. B	24,597.00
9	36791	ABDUL-LATIF AHMED	H. S. M. B	25,208.00
10	47042	MUKHTAR UMAR	H. S. M. B	21,810.00
11	50365	YAHAYA M. UMAR	H. S. M. B	46,768.00
12	50373	MUSA SALISU	H. S. M. B	46,768.00
13	50824	AISHA KABIR HABIB	H. S. M. B	59,247.00
14	28440	ABUBAKAR UMAR	HOUSE OF ASSEMBLE	21,034.00
15	35372	SULEIMAN IDRIS	MINISTRY OF ANIMAL & LIVES STOCK	23,130.00
16	2357	UMMA ABUBAKAR	COMMERCE INDUST	76,838.00
17	7345	SAIDU MOHD ZURMI	COMMERCE INDUST	75,420.00
18	30330	SANUSI DANJUMA	SCHOOL OF HEALTH TSAFE	91,542.00
19	29711	IBRAHIM MANDE	MINISTRY OF EDUCATION	19,568.00
20	23599	IBRAHIM MUH'D	T. S. B	40,329.00
21	5161	RUFAATU AMINU	U. B. E STAFF FTS	24,399.00
22	35019	MUHAMMAD SANI	ZACAS	22,740.00
23	37404	LAWRENCIA ADAMA	FEEDING AGENCY	24,480.00
24	37433	MASUDU ALIYU	FEEDING AGENCY	32,125.00
25	36707	HADIZA GARBA	H. S. M. B	46,966.00
		TOTAL		984,143.00

UNCLAIMED LIST STERLING BANK

S/NO	COMPUTER NO.	NAME	MDAS	GROSS SALARY
1	50502	BILYANU IBRAHIM	EST. & TRAIN	20,465.00
2	50198	BASHIR ABDULLAHI	MASS EDUCATION	31,213.00
3	36513	RABI ISIYAKU	FEEDING AGENCY	19,378.00
4	48692	SADIYA ABDULLAHI	FEEDING AGENCY	18,805.00

5	35686	APETUNJI IYADE AHMODU	T. S. B	40,329.00
6	47372	ALIYU SURAJO MUSA	T. S. B	18,937.00
7	49748	ABDUL-KAREEM ABDULLAHI	T. S. B	20,353.00
8	52162	LUBABATU BASHIR	T. S. B	20,173.00
9	51962	UZAIRA ABDULAZEEZ	U. B. E ST. FTS	24,399.00
10	49475	UMAR GARBA BUNGUDU	YARIMA BAKURA	113,662.00
11	224552	JUNAIDU MUHAMMAD	ZACAS	22,493.00
12	43134	NAMADI LIMAN	ZACAS	66,634.00
13	23911	FATIMA SALIHU	H. S. M. B	87,907.00
14	271510	ABUBAKAR UMAR	H. S. M. B	44,349.00
15	39074	AMINU ABDULRAHMAN	H. S. M. B	206,434.00
16	39148	BARA'U ABDULLAHI	H. S. M. B	172,896.00
17	45131	ABDUL-RASHID BASHAR	H. S. M. B	153,824.00
18	46624	RAHINA ALIYU SHU'AIBU	H. S. M. B	74,299.00
19	46265	FATIMA MUKHTAR ANKA	H. S. M. B	74,299.00
20	46731	ONWUAFUSI CHRISTIAN MADUAB	H. S. M. B	206,434.00
21	46746	AKANDE ADEOLA JAMIU	H. S. M. B	206,434.00
22	46748	TSAHARA ISAH	H. S. M. B	206,434.00
23	46766	EKUN ABDULAZEEZ	H. S. M. B	239,319.00
24	46769	OWAH BLESSING NGOZI	H. S. M. B	74,299.00
25	46770	DR. ABDUL-RAHEEM SALIU	H. S. M. B	239,319.00
26	467462	UMAR LAWLI	H. S. M. B	70,396.00
27	47479	AISHA MOH'D	H. S. M. B	70,396.00
28	47482	FATIMA IDRIS SHUAIBU	H. S. M. B	70,396.00
29	46781	GODGIFT AGOMUE ODOCHI	H. S. M. B	74,299.00

30	46787	DR. OYEBOLA PAUL ANUDUWAPO	H. S. M. B	239,319.00
31	46634	HAUWA'U MUHAMMAD	H. S. M. B	74,299.00
32	46638	BASIRA SULAIMAN	H. S. M. B	74,299.00
33	46676	BALKISU ALIYU	H. S. M. B	74,299.00
34	46697	MUJIDAT ISMA'IL	H. S. M. B	74,299.00
35	46727	OBGONNA SOLOMON U.	H. S. M. B	239,319.00
36	46728	OGBAJE GODWIN CHUKWUMA	H. S. M. B	206,434.00
37	47409	AFOLABI IDOWU OPEYEMI	H. S. M. B	206,434.00
38	47419	DR. DAVAD OKAFOR	H. S. M. B	206,434.00
39	47420	SHEHU MUSTAPHA	H. S. M. B	206,434.00
40	47441	AISHA A. BELLO	H. S. M. B	70,396.00
41	47445	KHADIJA KABIR BUNGUDU	H. S. M. B	70,396.00
42	47987	DANIEL AJAO	H. S. M. B	239,319.00
43	50737	KABIRU MUSBAHU	ABDU GUS. POLY	62,626.00
44	28943	MOHAMMED RABI'U MUSA	ADMINISTRATION	54,544.00
45	50412	ABUBAKAR SHUAIBU	ADMINISTRATION	33,150.00
46	34931	BASHIR LAWAL	NON GOVERNAL. AGENCY	20,131.00
47	34932	ALIYU ZUBAIRU	NON GOVERNAL AGENCY	20,131.00
48	41209	AHMAD BALA MAYANCHI	ARABIC & ISLAMIC B.	27,360.00
49	42707	ZAINAB BALARABE	FEMAE EDUC. BOOARD	20,131.00
50	49873	MANSUR AHMAD	FEMAE EDUC. BOOARD	31,213.00
51	46180	MOH'D MUHAMMMAD SANI	FIRE SERVICE	22,313.00
52	46209	AUBAKAR NASIRU KETA	FIRE SERVICE	22,313.00
53	46320	MANSUR UMAR	FIRE SERVICE	22,313.00
54	48449	SALISU LAWAL	FIRE SERVICE	33,150.00

55	48450	IKRAMA MAGAJ	FIRE SERVICE	33,150.00
56	32167	BASHAR ABDULLAHI	COLLEGE OF AGRIC & ANIMAL	20,027.00
57	33445	ABDULLAHI IBRAHIM	COUNCIL FOR ART & CULTURE	22,498.00
58	50782	NASIRU BELLO	SCIENCE & TECH	24,807.00
59	50027	SAMA'ILA MOHAMMED	SCIENCE & TECH	24,399.00
60	52131	KABIRU HARUNA	M. O. E	18,987.00
61	50560	ANAS ABDULLAHI AMMANI	MIN. OF BUDGET& ECON	33,150.00
62	1999	IBRAHIM M. ABDULLAHI	MIN. OF L.G & CHIEF	69,746.00
		TOTAL		5,286,395.00

UNCLAIMED LIST FIRST BANK

S/N	COMP.NO.	NAME	MDAS	GROSS SALARY
1	16039	IBRAHIM YAHAYA	ZASCO	21,086.00
2	48212	ABDULRAHMAN BELLO MAIWURNO	ABDU GUSAU POLYTECHNIC	19,065.00
3	51828	FARIDA MUHAMAD	U.B.E STAFF	24,399.00
4	49101	YUSUF MUHAMMAD LOLO	Y.B.S.H	113,662.00
5	49102	USMAN MUHAMAD ABUBAKAR	Y.B.S.H	113,662.00
6	49103	HUSSEIN JUWERAT	Y.B.S.H	113,662.00
7	51627	HUSSAINA ABDULKADIR	UBE STAFF FTS	80,315.22
8	51730	SHAFI U ABUBAKAR	UBE STAFF FTS	80,315.22
9	51756	ABBA BELLO	UBE STAFF FTS	80,315.22
10	51757	ABUBAKAR BASHARU	UBE STAFF FTS	80,315.22
11	51765	HASSAN GARBA	UBE STAFF FTS	80,315.22
12	51770	MUSA RILWANU	UBE STAFF FTS	80,315.22
13	51774	SHAMSUDEEN ABUBAKAR	UBE STAFF FTS	80,315.22
14	45760	ABDULLAHI SLEMAN	HIGH COURT	22,044.00
15	35533	IBRAHIM BALARABE	MIN.OF TRANSPORT	68,328.00
16	7411	KABIRU BELLO	CABINET AFFAIRS SERVICES	23,041.00
17	32145	BILYAMINU MAIDAMMA	MIN.OF FINANCE	36,156.00
18	50593	MUHAMMAD YUSUF	MIN.OF FINANCE	33,150.00
19	857	MUKHTAR LAWAL	MIN.OF FINANCE	33,150.00
20	33097	RABIU LAWAL	MIN.OF HEALTH	23,041.00
21	35098	ABDULRAZIK MUHD T.	MIN.OF HEALTH	80,283.00
22	35822	SHAMWILU M TUKUR	MIN.OF HEALTH	269,709.00
23	39098	YUSUF HAMISU DAURAN	MIN.O HEALTH	68,301.00

24	39548	ABUBAKAR SUFIYANU	ABDU GUSAU POLYTECHNIC	72,469.00
25	50451	BELLO GARBA	ESTABLISHMENT	33,150.00
26	4292	MUHAMMAD DAN ALI	ZASCO	21,095.00
27	26503	BASHAR MAKWASHE	BUREAU OF STATISTICS	49,561.00
28	21701	ALI NA AWA WUYA	DIR. OF AFFORESTATION	20,141.00
29	28316	MUHD S KARMA ANKA	DIR.OF GOVT AND MONITORING	19,759.00
30	51561	MUHAMMAD HASSAN	ZESA	18,810.00
31	51563	DANADA MAYANA	ZESA	18,810.00
32	1946	BUNGUDU A MUHAMMAD	MIN.OF WORKS	76,838.00
33	47820	ALKALI BAKURE	MIN.OF WORKS	20,465.00
34	51795	MURTALA HARUNA JANYAU	UBE STAFF FTS	24,399.22
35	51798	ZAHARIYA RUFA I	UBE STAFF FTS	24,399.22
36	51801	OLUSHOLA FAGBEMI	UBE STAFF FTS	24,399.22
37	51816	SULEIMAN ABUBAKAR	UBE STAFF FTS	24,399.22
38	51823	BLESSING ISAAC BUKOLA	UBE STAFF FTS	24,399.22
39	30701	AHMAD LAWAL GUSAU	UBE STAFF FTS	91,542.00
40	10524	AHMAD SANI ABDULLAHI	A.I.E.B	21,086.00
41	20832	HADIZA YA U	A.I.E.B	36,098.00
42	8332	MUSA BALARABE	CAAS BAKURA	34,298.00
43	304896	SANI A MUSA	A.I.E.B	22,700.00
44	14086	UMARU MUHD 11	HIGH COURT	26,381.00
45	12264	NASIRU ZUBAIRU	HISBAH COMM.	20,522.00
46	1220	GADO UMARU	MIN.OF ANIMAL HEALTH	36,634.00
47	19932	BUHARI ABUBAKAR	MIN. OF ANIMAL HEALTH	69,839.00
48	25268	ALIYU DAN ABU	MIN.OF ANIMAL HEALTH	23,130.00
49	43397	MAL.UMAR MOHAMMAD	A.I.E.B	19,525.00
50	13139	ALH SANI YUSUF	SHARIA COURT	26,715.00
51	1135	KABIR ALMUSTAPHA A	FEB	45,548.00
52	29968	ADAMU MAJEMI	MOE	19,568.00
53	30185	LAWALI DAN IGE	MOE	19,568.00
54	30259	USMAN AMADU	MOE	19,568.00
55	47034	ABDULKABIR BELLO	SHARIA COURT	20,636.00
56	21923	SANI MOHD G	HSMB	20,370.00
57	24485	MUHD MAI DAMMA	HSMB	21,289.00
58	37194	BILYAMINU ISAH	HSMB	250,171.00
59	39072	LAWAL YAU	HSMB	219,038.00
60	39078	SHAMSU SAMAILA	HSMB	173,044.00
61	39151	TIJJANI MUHD MUSA	HSMB	212,736.00
62	45130	RAMATU SHITU	HSMB	153,824.00
63	46366	HUSSAINA LAWAL	HSMB	141,219.00
64	46730	PETER WUYA	HSMB	206,434.00

65	46768	AHMAD GARBA	HSMB	206,434.00
66	46786	DR.YAKUBU SANI	HSMB	457,590.00
67	46782	MUJAHID HUSSAINI	HSMB	74,299.00
68	50260	SHAFIU YAKUBU	MIN.OF ANIMAL HEALTH	46,768.00
69	298	IBRAHIM SAHABI	MOE	21,095.00
70	359	ZULAIHA H GUSAU	M.O.E	79636
71	12831	HARUNA SANI GUMMI	SHARIA COURT	42,407.00
72	13069	MAL.ABUBAKAR GUMMI	SHARIA COURT	28,727.00
73	13104	LAWALI ABDULLAHI	SHARIA COURT	25,513.00
74	13138	AHMAD ALIYU S.NOMA	SHARIA COURT	26,510.00
75	596	ABDULLAHI MUSA	M.O.E	21,095.00
76	10575	SANI ALH.IBRAHIM	HSMB	23,269.00
77	14855	SANI AUDU	HSMB	23,110.00
78	17663	SULAIMAN USAMATU	H.S.M.B	206,434.00
79	21890	LUKUMAN BASIRU	H.S.M.B	212,736.00
80	3881	IBRAHIM MOHD ANKA	M.O.E	22,042.00
81	4156	SARKI A YAKI	M.O.E	126,306.00
82	12486	ZALI KURMA BAKURA	M.O.E	20,522.00
83	16830	MAMMAN SAKKE D.TAKWAS	M.O.E	20,332.00
84	35770	SHEKARA ABDULLAHI G	FEB	19,568.00
85	49786	ABDULRAZAK SHIITU	FEB	24,399.00
86	3192	SUFIYANU MUHAMMAD	FEB	29,464.00
87	46901	MARYAM MUSA	HSMB	74,299.00
88	46922	FAUZIYA YAHAYA SHINKAFI	H.S.M.B	74,299.00
89	47246	UMAR SANI	H.S.M.B	373,247.00
90	47250	BUHARI SAMAILA	H.S.M.B	206,434.00
91	47375	AMINA SHIITU	H.S.M.B	172,896.00
92	47406	DR.ARU EMMANUEL OKO	H.S.M.B	239,319.00
93	47422	DR.ALI MUSA MAISALLAH	H.S.M.B	172,896.00
94	47960	SARATU AHMAD	H.S.M.B	206,434.00
95	48297	SALAME DUSSA JOSEPHE	H.S.M.B	59,247.00
96	48317	ZAINAB ABDULLAHI	H.S.M.B	20,206.00
97	50300	SULEIMAN SANI	H.S.M.B	70,396.00
98	50302	SURAJO ABUBAKAR	H.S.M.B	46,768.00
99	35526	BIBA AUDU	FEEDING	19,568.00
100	2111	NASIRU A. LABBO	ENVIRONMENT	60,751.00
101	13986	GARBA UMAR GUMMI	HIGH COURT	27,314.00
102	14172	LAWALI ABUBAKAR	LAND AND SURVEY	62,069.00
103	9793	JIBRIN ABUBAKAR	HISBAH COMM.	20,904.00
104	9842	ABDULLAHI M ABUBAKAR	HISBAH COMM.	20,713.00
105	31117	LAWALI ABUBAKAR	T.S.B	33,075.00

106	44987	MUSBAHU SALE	T.S.B	26,338.00
107	45115	ABDULRAHMAN IBRAHIM	T.S.B	26,638.00
108	47747	ABUBAKAR ALIYU	T.S.B	20,353.00
109	51581	HADIZA SANI	H.S.M.B	21,810.00
110	49974	ATTAHIRU MUHD	SCIENCE AND TECH	24,399.00
111	4992	ISYAKU RABIU	SCIENCE AND TECH	31,213.00
112	25542	USMAN IBRAHIM	T.S.B	38,605.00
113	25918	DALHATU M UMAR	T.S.B	40,714.00
114	25936	RUMAISAU IBRAHIM	T.S.B	34,987.00
115	27646	SAMAILA YUSUF	T.S.B	37,414.00
116	27126	LAWALI UMAR GAYARI	T.S.B	38,605.00
117	51415	UMAR MUAZU	T.S.B	18,997.00
118	49563	IDRIS LIMAN KAGA	UBE H/Q	20,273.00
119	49587	AISHATU SANI JAN	UBE H/Q	25,213.00
120	24256	SANI UMAR GUMMI	T.S.B	36,307.00
121	23971	HASSANA MUHD G	FEEDING	19,950.00
122	29583	HALIMA YAHAYA	FEEDING	19,568.00
123	29570	BELLO MOHAMMAD SANI	FEEDING	19,568.00
124	29920	MAIMUNA BANAGA	FEEDING	19,568.00
125	19738	AISHATU ABDULLAHI	FEEDING	20,141.00
126	19853	TUMBA LAWALI	FEEDING	20,141.00
127	50703	IBRAHIM HAMISU	ZADP	29,785.00
128	9739	SALISU D TAMA	HISBAH COMM.	20,904.00
129	16077	DAHIRU IBRAHIM	ZASCO	21,086.00
130	33471	JUNAIDU ABUBAKAR	ZASCO	21,250.00
131	35712	SAIDU TELA GUMMI	ZASCO	21,331.00
132	48745	IBRAHIM TUKUR	FEEDING	18,614.00
133	7629	UMMARU SALISU BAKURA	WATER BOARD	23,777.00
134	29847	NASIRU UMAR	M.O.E	19,569.00
135	29582	BELLO ALIYU S/GARI	M.O.E	19,568.00
		TOTAL		8,525,299.64

UNCLAIMED LIST POLARIS BANK

S/N	COMP.NO	NAME	MDAS	GROSS SALARY
1	20820	MUFTAHU BASHIR	NOMADIC EDUCATION	25590
2	21487	JIBRIL NA UMMA	A.I.E.B	41387
3	21597	MARYAM USMAN UMAR	A.I.E.B	23880
4	5310	YUSUF BALA	COMAL FOR ART	22042
5	2582	ABUBAKAR ISAH	RURAL WATER S.	22468
6	28702	JABIRU LAWALI	ELECTION MATTER	22898
7	22754	ALIYU UMAR MUH'D	HIGH COURT GUSAU	181730
8	18161	MURTALAT BELLO	H. S. M. B	84631

9	24896	AYUBA ADAMU	H. S. M. B	37916
10	46885	ABUBAKAR BABA USMAN	H. S. M. B	74299
11	46894	IGBINOBA NOSAKHWARE D.	H. S. M. B	85797
12	46924	SAIFULLAHI AHMED	H. S. M. B	74299
13	48731	SARATU LADAN	H. S. M. B	21810
14	48732	ABU LADAN	H. S. M. B	21810
15	16874	MUH'D ALMAJIR	MIN. OF EDUCATION	20332
16	29786	DAHIRU SABIKU	MIN. OF EDUCATION	19568
17	4991	JUMADA IBRAHIM	MIN. OF FINANCE	72583
18	14173	ADAMU MUSA GUMMI	MIN. OF LANDS	68022
19	13097	SULEIMAN UMAR BUKUYUM	SHARIAH COURT	24666
20	30903	ANAS LAWALI	T. S. B	110557
21	32240	ABDULAZEEZ SANUSI	T. S. B	30250
22	49526	UMAR IBRAHIM	U. B. E H/Q	19326
23	51942	AISHA SANI	F. T. S	24399
24	8285	SANI ABDULKADIR	Z. A. D. P	117167
25	19831	SALISU MAMMAN	SCHOOL FEEDING	20141
26	2464	BALA ADAMU	WATER BOARD	59434
27	20197	MUH'D ABDULLAHI	ZUREPB	20747
		TOTAL		1347749

UNCLAIMED LIST B.O.A MAFARA

S/N	COMP. NO.	NAME.	MDA	GROSS SALARY
1	16576	Attahiru Musa Anka	Environment	22,081.00
2	17813	Tsalha Hamisu	T. S. B	45,619.00
3	19688	Fatimatu Umar	Feeding	20,141.00
4	2070	Zubairu Usman Gummi	Min. of Environment	21,095.00
5	22430	Zaidu Umar	ZACAREP	20,609.00
6	295	Yusuf Rafi	M.O.E	21,095.00
		TOTAL		150,640.00

UNCLAIMED LIST B.O. A ZURMI

S/N	COMP. NO.	NAME.	MDA	GROSS SALARY
1	20350	Akilu Abubakar	Z.S.M.E Board	40,782.00
2	29472	Haruna Bello	H.S.M.B	19,568.00
3	30283	Aliyu Abdullahi	M.O.E	19,568.00
4	4123	Mustapha Mudi	R Board	20,230.00
		TOTAL		100,148.00

B.O.A GUSAU

S/N	COMP.NO.	NAME	MDAS	GROSS SALARY
1	16690	MARYAM ABUBAKAR	TSB	20,332.00
2	36631	MAMMAN DAMARAFA	M.O.E	19,378.00

3	31085	UMMARU MUSA M,	M.O.E	21,095.00
4	5948	ABU NAMA	M.O.E	23,041.00
5	711	KABIRU USMAN	M.O.E	22,042.00
		TOTAL		105,888.00

OFFICERS DATA DUE FOR RETIREMENT

S/N	Comp. No.	Staff Name	MDA's	Gross Salary	BANKS	REMARKS W.EF
1	2873	LAUWALI DOSAWA	AGENCY FOR NOMADIC EDUCATION	25,512.00	ACCESS BANK	31/1/2020
2	26335	LIMAN ADAMU MUSA	ABDU GUSAU POLYTECHNIC T/MAFARA	21,854.00	ACCESS BANK	31/1/2020
3	23419	Lawali Ibrahim	Feeding	19,950.00	M.F.B BUNG.	31/1/2020
4	30195	Salisu Ibrahim	M.O.E	19,570.00	M.F.B BUNG.	31/1/2020
5	8570	Ibrahim S. Fulani Jabaka	C.O.E Maru	24,650.00	M.F.B BUNG.	30/11/2019
6	28768	Mune Musa	C.O.E Maru	21,975.00	M.F.B BUNG.	30/11/2019
7	23275	WAKKALA CHIROMA	MINISTRY OF EDUCATION	19,950.00	ECO BANK	31/12/2019
8	28860	MUSA MOH D KAURA	ZAMFARA COLLEGE OF ARTS AND SCIENCES	28,101.00	ECO BANK	31/12/2019
9	4677	AMINU ABDULLAHI K K	ZAMFARA AGRICULTURAL DEVELOPMENT PROJECT	36,290.00	ECO BANK	31/12/2019
10	11099	BUHARI D BUNGUDU	HOSPITAL SERVICES MANAGEMENT BOARD	22,873.00	G.T BANK	28/2/2020
11	19894	IDRIS LABBO B R	SCHOOL OF NURSING AND MIDWIFERY GUSAU	24,085.00	G.T BANK	31/12/2019
12	12361	HABSATU SA IDU	MINISTRY OF WOMEN CHILDREN AND SOCIAL DEV.	21,894.00	U.B.A BANK	28/2/2020
13	3118	MOHD DAN GUSAU	HOSPITAL SERVICES MANAGEMENT BOARD	97,938.00	U.B.A BANK	31/7/2019
14	17145	ABDULLAHI AHMED J	HOSPITAL SERVICES MANAGEMENT BOARD	26,120.00	U.B.A BANK	30/11/2019
15	16721	YABO KARAKAI	ENVIRONMENTAL SANITATION AGENCY	22,081.00	U.B.A BANK	31/11/2019
16	9277	Suleiman Muh'd	FEB	22,181.00	KWATASHI M.F.B	19/12/2019
17	9475	Lawal Moh'd Tofa	Council for Art	60,751.00	KWATASHI M.F.B	11/9/2019
18	30192	Barira Suleiman	M.O.E	19,568.00	KWATASHI M.F.B	22/1/2020
19	36554	Muh'd Dogo	M.O.E		KWATASHI	2/1/2020

				19,378.00	M.F.B	
20	23992	Zinatu K/Koshi	Feeding	19,950.00	KWATASHI M.F.B	26/1/2019
21	29839	UMAR SIASKI	M.E.S TECH	20,370.00	FIRST BANK	19/6/2019
22	22131	BELLO YAHAYA	F.E.B	20,371.00	FIRST BANK	23/12/2019
23	9274	ALIYU A.	F.E.B	20,904.00	FIRST BANK	7/12/2019
24	10802	KULU DAN GADO	F.E.B	22,181.00	FIRST BANK	5/7/2019
25	8705	ABDULLAHI NA'ALLAH	WATEAR BOARD	23,777.00	FIRST BANK	8/12/2019
26	2681	MOH'D LAWALI BADARAWA	WATEAR BOARD	19,654.00	FIRST BANK	26/3/2019
27	3190	SHEHU ABDULLAHI	H. S. M. B	31,968.00	FIRST BANK	15/2/2020
28	31117	LAWALI ABUBAKAR	T. S. B	33,075.00	FIRST BANK	1/1/2020
29	36526	BIBA DUDU	M. O. E	20,370.00	FIRST BANK	1/2/2020
30	21701	NA-AWWA .A. WNYA	AFFORESTATION	20,141.00	FIRST BANK	15/5/2019
31	21568	ABDULLAHI ABUBAKAR	A. I. E. B	21,176.00	FIRST BANK	1/1/2020
32	6936	UMAR BELLO	A. G. P	24,648.00	FIRST BANK	31/12/2019
33	34007	ABDULLAHI BELLO	A. I. E BOARD	19,568.00	FIDELITY BANK	20/6/2019
34	19873	ABUBAKAR MOH'D	SCH. OF NURSING	25,420.00	FIDELITY BANK	31/12/2018
35	7881	BINTA RABIU	W. & CHILD. SOCIAL.W.	25,469.00	STANBIC IBTC	3/12/2020
36	9129	Shehu Maiki	M. A	20,904.00	B.O.A GUSAU	30/12/2018
37	640	Usman Abdullahi	M.O.E	21,096.00	B.O.A GUSAU	14/10/2019
38	491	Isah Labbo Kaura	M.O.E	21,095.00	B.O.A GUSAU	13/3/2019
39	493	Abubakar Bello	M.O.E	22,042.00	B.O.A GUSAU	16/9/2019
40	295	Yusuf Rafi	M.O.E	21,095.00	B.O.A T/MAFARA	23/6/2018
41	10861	Safiya Aliyu	F. E. B	21,803.00	B.O.A T/MAFARA	10/3/2017
42	16059	Mamman B/Tudu	ZASCO	20,332.00	B.O.A T/MAFARA	11/8/2019
43	4580	Moh'd Dauda Dauran	ZADP	40,364.00	M.F.B ZURMI	1/5/1900

44	16015	Muhammad Usman	ZASCO	20,332.00	M.F.B ZURMI	29/6/2019
45	30282	Tumba Danwada	M.O.E	19,568.00	M.F.B ZURMI	1/12/2019
46	19755	Fadimatu Giwa	Feeding	19,950.00	M.F.B ZURMI	31/12/2019
47	23469	ABDULLAHI MOH'D TSOHO	Z. E. S. A	21,289.00	POLARIS BANK	1/1/2020
48	16484	ABDULLAHI ALIYU	Z. E. S. A	22,081.00	POLARIS BANK	1/1/2019
49	16510	MUHAMMAD SANI GUSAU	Z. E. S. A	22,081.00	POLARIS BANK	24/1/2020
50	24890	ABDULLAHI YUSUFU MADA	H. S. M. B	19,886.00	POLARIS BANK	31/12/19
51	22562	MAHE MUHAMMAD	F. E. B	21,034.00	POLARIS BANK	31/12/2019
		TOTAL:-		1,278,715.00		

REPORT OF AUDITOR GENERAL FOR THE YEAR 2019 IN RESPECT OF
MINISTRIES/EXTRA-MINISTRIAL DEPARTMENT

Introduction: Observation arising from the routine audit inspection for the period under review were passed inform of audit queries and report to the accounting officers, extracts of which are highlighted below:-

SHARIA COURT OF APPEAL

UNREMITTED REVENUE

During the examination of courts records across the state, it was observed that, the sum One million eight hundred and sixty two thousand seven hundred fifty four Naira six kobo (N1,862,754.06) was revenue generated from various courts in respect of courts fees, divorce fees, fine and 10% loan recoveries which was not remitted to Board of Internal Revenue by the various registrars listed below:-

SUMMARY OF UNREMITTED COURT FEES, FINE, 10% LOAN
RECOVERY AND DIVORCE FEES FOR THE YEAR 2019

S/N	COURTS	NAME OF REGISTRAR INVOLVED	AMOUNT
1.	Upper Sharia Court T/Mafara	Bawa	N427,935.06
2.	Higher “ “ B/Tudu	Lawali Saraki	N32,500.00
3.	Higher “ “ Kotorkoshi	Abdulkadir Ahmed	N26,000.00
4.	Higher “ “ Bakura	Shuaibu Mohammed	N100,197.00
5.	Higher “ “ Gummi	Usman Malami	N15,000.00
6.	Upper “ “ Gummi	Ahmed Ardo	N32,000.00
7.	Higher “ “ Gayyari	Mukhtar M.	N9,000.00
8.	Upper “ “ Anka	Mohammed Sani Maru	N22,000.00
9.	Upper Sharia Court Shankafi	Haruna Ibrahim	N168,769.00
10.	Higher Sharia Court “ “	Tambari Moyi	N168,769.00
11.	Higher Sharia Court Galadi	Buhari Isah	N63,000.00
12.	Upper “ “ K/Namoda	Ibrahim Alkali	N365,400.00
13.	Higher “ “ Kuryar M	Kasimu Aliyu	N43,500.00
14.	Higher “ “ Dogon Kade	Shehu Dangaladima	N10,000.00
15.	Higher “ “ Boko	Isah Ahmad	N27,000.00
16.	Higher “ T/Mafara	Sani Aliyu	57,571.00

Total:-

N1,862,754.06

SALARIES:-During the examination of salary payroll, it was observed that, one Mudi Gado Gora Computer No. 46125 retired from active service with effect from 3/4/2010 but surprisingly the officer continued to enjoy salary and

allowances up to June 2020. He should be remove from the payroll immediately and refund the total sum of Two million four hundred and seven thousand, three hundred and thirty three Naira sixty kobo (N2,407,333.60) as payment made to the officer from 1/3/2011 to 30/6/2020.

In another development, it was observed that one Ibrahim M. Hajiya was born on 15/1/1954 base on his declaration of age dated 17/2/1999. Of which he suppose to retire from service with effect from 15/1/2014, but to our surprise he continues to appear on the payroll up to June, 2020. In view of this therefore he should be remove from payroll immediately as provided by the scheme of service and to refund the overpayment made to him from January 2014 to June, 2020 Which amounted to Two million twenty eight thousand Naira only (N2,028,000.00).

MINISTRY OF BUDGET AND ECONOMIC PLANNING.

PAYMENT VOUCHERS:- During the examination of the payment vouchers, it was observed that some payment vouchers were not attach with relevant supporting documents to justify the payment, this is to the tune of Eight hundred eight four thousand Naira N884,000.00 as per table below:-

LIST OF PAYMENT VOUCHERS FOR OFFICIAL JOURNEY WITH OUT OF RECEIPT FOR REGISTRATION

DATE	PAYEE	NATURE OF PAYMENT	P.V NO	AMOUNT
14/1/19	Perm. Sect	Attend a workshop	001	70,500.00
"	Director Budget	"	001	70,500.00
4/2/19	Perm. Sect.	"	001	70,500.00
"	Director Budget	"	001	70,500.00
10/3/19	Director Budget	"	003	70,500.00
10/3/19	Director Economic Planning.	"	003	70,500.00
13/9/19	Perm. Sect.	"	002	80,500.00
"	Director Budget	"	002	80,500.00
15/10/19	Perm. Sect.	"	001	150,000.00
"	Director Budget	"	001	150,000.00
Total:-				<u>N884,000.00</u>

CHEQUE COUNTER FOIL

It was also observed that cheques to the tune of Three million six hundred and thirty thousand Naira N3,620,000.00 was raised and paid without payment vouchers to that effect and no clear explanation was offered when ask, the affected payment is shown in the table below:-

LIST OF CHEQUE COUNTER FOIL WITHOUT
PAYMENT VOUCHERS OR WARRANTS

DATE	CHEQUE NO.	AMOUNT
21/1/2019	091	N200,000.00
22/1/2019	090	N3,300,000.00
18/7/2019	098	N120,000.00
Total:-		<u>N3,620,000.00</u>

SALARY RECORD CARDS

It was observed that no single salary record cards was opened for the staff of the ministry I shall be grateful that the salary record cards are now opened ready for our next inspection.

DIRECTORATE FOR RURAL WATER SUPPLY.

During our inspection it was observed that some payment vouchers were raise and paid without relevant supporting documents, which is contrary to Financial Instruction No.0704, this is to the tune of Four hundred and Forty one thousand one hundred and fifty Naira (N441,150.00) normal audit queries were served to the affected officers as it appear below:-

AUDIT FORM 11A
OFFICE OF THE AUDITOR GENERAL
GUSAU.

P.M.B 01044
ZAMFARA STATE
GUSAU.

Date:3/23/2020
Query No:AQZ/1007/0C/19
Amount Involved:N200,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action **and reply given full particulars or information required.** Your attention is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks

Station - Gusau
Voucher No. - 002
Head - 10
Sub Head -
Amount - N200,000.00
Payee - Ahmed S. Bashar
Nature of Payment:- -

During the examination of the above quoted payment voucher for the month of May, 2019, It was observed that the sum of Two hundred thousand Naira N200,000.00 was paid to the Director Operation & Maintenance (Ahmed S. Bashar) for the purchase of Battery 4 & 1 inverter.

However further examination of the payment voucher revealed that the said payment voucher was not attached with any supporting document to justify the payment and when asked to see the purchase items, it is nowhere to be found. The item might not have been purchase but vouchers was prepared and paid for work not done thus contrary to the provision of Financial Instruction No.0206.

Please comment, or if you agree recover the sum of N200,000.00 from the Director Operation (Ahmed S. Bashar) or from the D. G Samaila Hussaini Kwangwami who approved the payment and inform this office with the recovery details accordingly.

AUDIT FORM 11A
OFFICE OF THE AUDITOR GENERAL
GUSAU.

P.M.B 01044
ZAMFARA STATE
GUSAU.

Date:3/3/2020
Query No:AZQ/1008/OC/19
Amount Involved:N90,250.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. **Your attention is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.**

Station	-	Gusau
Voucher No.	-	018
Head	-	10
Sub Head	-	
Amount	-	N90,250.00
Payee	-	Haruna Isah
Nature of Payment:-	-	Purchase of Rain Boot,Touch light and Blanket

During the examination of the above quoted payment voucher for the month of Nov. 2019, It was observed that the sum of Ninety thousand, two hundred and fifty Naira N90,250.00 was paid to the Director Admin. (Haruna Isah) for the purchase of rain boot & coat, Touch light and blanket.

Further examination of the payment voucher revealed that the said payment vouchers was not attached with any supporting document to justify the payment and when asked to see the items it is nowhere to be seen, the items might not have been purchase but voucher was prepared and paid for work not done thus contrary to the provision of Financial Instruction No.0206 and 0704 respectively.

Please comment, or if you agree recover the sum of Ninety thousand two hundred and fifty Naira N90,250.00 from the Director Admin. (Haruna Isah) or from the Permanent Secretary (Haruna Mainasara B/Magaji) who approve the payment and inform this office of the recovery details accordingly.

AUDIT FORM 11A
OFFICE OF THE AUDITOR GENERAL
GUSAU.

P.M.B 01044
ZAMFARA STATE
GUSAU.

Date:3/3/2020
Query No:AOZ/1009/OC/19
Amount Involved:N50,400.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action **and reply given full particulars or information required.** Your attention is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.

Station	-	Gusau
Voucher No.	-	015
Head	-	14
Sub Head	-	
Amount	-	N50,400.00
Payee	-	D.G (Samaila Hussaini Kwangwami)
Nature of Payment:-	-	Purchase of Form ABC

During the examination of the above quoted payment vouchers for the month of September,2019, it was observed that the sum of Fifty thousand, four hundred Naira N50,400.00 was paid to the Director General (Samaila Hussaini Kwangwami) for the purchase of Form ABC.

However further examination of the payment voucher revealed that, the said payment voucher was not attached with any supporting documents to justify the payment made and when asked to see the items purchased it is nowhere to be seen, the items might not have been purchase but voucher was raised and paid for items not purchase thus contrary to provision of Financial Instruction No 0206 respectively.

Please comment or, if you agree recover the sum of Fifty thousand four hundred Naira N50,400.00 from the D.G (Samaila Hussaini Kwangwami) or from the Permanent Secretary (Haruna Mainasara) who approved the payment and inform this office with the recovery details accordingly.

AUDIT FORM 11A
OFFICE OF THE AUDITOR GENERAL
GUSAU.

P.M.B 01044
ZAMFARA STATE
GUSAU.

Date:3/3/2020
Query No:AQZ/1010/OC/19
Amount Involved:N100,500.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. **Your attention is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.**

Station	-	Gusau
Voucher No.	-	016
Head	-	14
Sub Head	-	
Amount	-	N100,500.00
Payee	-	(D.G) Samaila Hussaini Kwangwami
Nature of Payment:-	-	Purchase of Cable wire, bead diesion bunches

During the examination of the above quoted payment voucher for the month of September, 2019, it was observed that the sum of One hundred thousand five hundred Naira only (N100,500.00) was paid to the Director General (Samaila Hussaini Kwangwami) for the purchase of cable wire bead diesion pump boukik nches.

However, further examination of the payment voucher revealed that, the said payment voucher was not attached with any supporting documents to justify the payment and when asked to see the purchased items. It is no where to be found the items would not appear to have been purchase but voucher was raised and paid for purchases not done thus contrary to the provision of Financial Instruction No.0206 and 0704 respectively.

Please comment or if you agree recover the sum of One hundred thousand, five hundred Naira only (N100,500.00) from the D.G (Samaila Hussaini Kwangwami) or from the Permanent Secretary (Haruna Mainasara) who approved the payment and inform this office with the recovery details accordingly.

MINISTRY OF ENVIRONMENT AND SOLID MINERALS
PAYMENT VOUCHERS

In the year under review it was observed that some payment vouchers were raised and paid by the ministry without necessary supporting documents to justify the payment made, this is to the tune of Five hundred and forty six thousand Naira (N546,000.00) as per table below:-

LIST OF PAYMENT VOUCHER RAISED AND PAID
WITH OUT SRV ATTACHED.

DATE	PAYEE	NATURE OF PAYMENT	P.V NO	AMOUNT
29/8/18	Director Admin	Purchase of Fuelling	NIL	45,000.00
20/8/18	Accounting	Purchase office stationeries	NIL	50,000.00
16/4/18	Director Admin	Repairs of roofing sheet	NIL	76,000.00
20/5/18	Director Planning	Ramadan Welfare	NIL	265,000.00
20/11/18	Director Admin.	Fuelling of Generator	NIL	110,000.00
Total:-				<u>N546,000.00</u>

Similarly the above payment were issued as normal audit query against the officers concerned.

CHEQUE CONTER FOIL

It was observed that, the sum of Fourteen million seven hundred and twenty one thousand three hundred and fifty five Naira (N14,721,355.00) was raised and paid in favour of the Permanent secretary (Bello Farnana Bakura) without any vouchers to support the payment and there is no clear explanation on purpose for which the amount is withdrawn from the bank the payment was made vide cheque Nos and dates below:-

LIST OF CHQ COUNTER FOIL BUT NOT SEEN
THEIR PAYMENT VOUCHERS

DATE	CHQ NO.	AMOUNT
NIL	0023	10,000,000.00
"	0024	620,000.00
23/2/18	0026	3,066,000.00
28/5/18	0030	85,355.00
14/6/18	0031	950,000.00
Total:-		<u>N14,721,355.00</u>

SALARY

During the examination of the salary payroll and salary record cards, it was observed that no salary record cards was opened for the period under review and also there are four staff whose personal files are no where to be traced and we could not see them personally when asked and their names continue to appear in the payroll for the period under review. Their names are listed in the table below:-

S/N	NAMES	COMP. NO	AMOUNT
1.	Tukur Jibril Guragun	2140	34,943.12
2.	Ashiru Mani	8213	54,413.00
3.	Harisu Moh'd	14150	60,719.15
4.	Salisu Abdullahi	7865	20,319.85
Total:-			<u>N170,395.12</u>

MINISTRY OF COMMERCE INDUSTRIES AND COOPERATIVE
PAYMENT VOUCHER

During our inspection it was observed that some payment vouchers are presented without necessary supporting document, contrary to Financial Instruction No.0704. This is to the tune of One million four hundred and fourty nine two hundred and fifty thousand Naira (N1,449,250.00) as per table below and was presented to the officers concerned as normal audit query.

LIST OF PAYMENT VOUCHER WITH OUT SUPPORTING DOCUMENT ATTACHED IN RESPECT OF THE
MINISTRY OF COMMERCE INDUSTRIES CO-OPERATIVE GUSAU

FOR THE MONTH OF 1/1/2019 – 31/12/2019

S/N	DATE/YEAR	PAYE	NATURE OF PAYMENT	P.V NO	HEAD	S/HEAD	AMOUNT	OBSER.
1.	20/2/2019	Perm. Sec M.O.C	Payment of General office responsibilities	001	415	12	652,000.00	No cheque attached to the P.V
2.	20/2/2019	Hon. Comm.	Official trip to Abuja for Schedule meeting	002	415	2	145,000.00	No. Fueling receipt & Sub-receive of 2 Drivers.
3.	20/2/2019	Ahmed Haruna P.A Hon. Comm.	Financial Asstance for wedding fataha	002	415	12	10,000.00	No. attachment of invitation dated on 30/12/17
4.	22/7/19	Aisha Haruna Moriki	Two days transport to mada	021	415	2	8000	No attachment of Sub-receipt.
5.	20/2/19	Perm. Sec.	Responsibility allowance of 2 person Ibrahim	006	415	12	10,000.00	To produce sub-receive

			Idris & Maryam					
6.	22/7/19	Nasiru Shehu Aula Dabbakal	Sponsor of Jingle for 14 days.	020	415	12	30,000.00	No attachment of Cash Receipt.
7.	22/7/19	Aliyu S. Tudu Dir. Cooperation	Official participation Cooperative institute propasinal of Nig.	023	415	12	60,000.00	To produce registration receipt & Cert.
8.	22/7/2019	Sani Hamisu Dir. Adm.	Payment of repairs B/Ghan & Chairs.	027	415	6	10,500.00	No.Sub-receive
9.	22/7/2019	Sani Hamisu Dir. Admin.	Refreshment at Perm. Sec. office	028	415	11	22,000.00	No. approval
10.	22/6/2019	Dir. Admin. Sani Hamisu	Repair & Purchased of office computer	039	415	6	40,000.00	No SRV & S.I.V and No ledger
11.	22/8/2019	Sani Hamisu Dir. Admin.	Purchase of some Toiletry materials	040	415	6	31,450.00	No S. I. V
12.	22/8/2019	Bashar Sada Gusau	Advert for the inaquation H/E	043	415	12	50,000.00	No attachment of sky news papers cash receipt
13.	22/8/2019	Sani Hamisu Jabaka Dir. Admin.	Repairs of 5 Arms chairs & 19 visitors chairs & Two cushion	041	415	6	56,750.00	No S. I.V
14.	22/8/2019	Mansur Shehu Gusau	Sponsor of this lbadatullah	044	415	12	30,000.00	To produce cash receipt from Zamfara Radio & Television.
15.	22/8/2019	Nasiru Aula Dabbakal	Sponsor of Jungle activities	045	415	12	20,000.00	No attachment of cash receipt from Zamfara Radio & Television
16.	22/8/2019	Perm. Sec.	Rehabilitation of cooperative centre at Bakallahu Area	047	415	6	50,000.00	We need to see work place & Bill of quacity
17.	22/7/2019	Ahmad Haruna (P.A) Hon. Comm.	Financial Asst. of weeding fatiha	022	415	12	10,000.00	No sub receive & invitation of weeding

								ceremony.
18.	22/7/2019	Mukhtari Garba Dir. Industrial	Stoke holders meeting at Sokoto Furniture	031	415	14	25,000.00	No invitation letter
19.	31/7/2019	Nasiru Shehu Aula Dabbakal	Financial Asst.	034	415	12	10,000.00	No requesting letter & sub-receipt
20.	29/10/2019	Sani Audu Dir. Commerce	Special Imprest	069	41	12	80,000	To produce invitation letter to Abuja
21.	29/10/2019	Yusuf D/Kado see House Com. & one other	Financial Assts		415	12	25,000.00	No Requesting letter & sub- received
22.	24/11/2019	Aliyu Tudu Dir.Cooperative	To attend the 4 th C.F.A.N		415	14	25,000.00	To produce Cert. of attendance & Sub- receive
23.	27/11/2019	Perm. Sec. Alh. Sani Nasarawa	Payment of motor vehicle repairs.	081	415	7	50,000.00	We need to see items repairs & Driver who journey to Kaduna for repair.

Total:-

N1,449,250.00

CO-OPERATIVE DEPARTMENT

It was also observed that the sum of Thirty one thousand Naira N31,000.00 was collected as revenue on registration of cooperative society by the Director Cooperative (Aliyu S. Tudu) but failed to remit the said amount to the Board of Internal Revenue up to time of writing this report.

COMMERCIAL DEPARTMENT

In another development it was observed that, the sum of Two million one hundred fifty four Naira (2,154,000.00) was generated as revenue in respect of companies and business premises registration by the Director commercial (Sani Audu) but to our surprise there is no single evidence from Board of Internal Revenue which translate the payment received by the Director, this was presented to the officer as normal audit query, the list of the payment received was listed below:-

S/N	MONTHS	YEAR	SUMMARY AMOUNT
1.	January	2019	N830,000.00
2.	February	2019	N998,000.00
3.	March	2019	N198,000.00
4.	April	2019	N78,000.00
5.	May	2019	50,000.00

Total:-

N2,154,000.00

SALARY RECORD CARDS

It was observed that, the salary record cards was not presented for inspections all efforts made to produce the salary record cards proved abortive, this indicate that the salary record cards was not maintained at all, I shall be grateful for your comment and confirmation that the salary record cards are now opened and ready for my re-inspection.

STAFF OVERDUE FOR RETIREMENT

Three (3) staff were observed to have over stayed in service, their names are Ibrahim Abubakar Shinkafi, **first appointed on 17/7/1984, Umma Abubakar Mungadi, appointed on 8/11/1983 and Moh'd sa'idu Zurmi on 1/2/1984** respectively . Their over payment is to the tune of Four hundred and eighty seven thousand eight hundred and fifty nine Naira twelve kobo. N487,859.12, In view of this the ministry was advice to remove the staff from the salary payroll.

Similarly it was also observed that two staff have died on different dates Hassan Lawali died on 31/7/2019 and Lawali Garba Maru died on 9/7/2018, however their salary continues to appear in payroll up to the time of writing this report, their names was also advice to be remove from the payroll and recover the sum of N430,973.14 from who so ever is receiving the salary and inform this office accordingly.

MINISTRY OF WATER RESOURCES

OUTSTANDING PAYMENT VOUCHERS

Two (2) Payment vouchers to the tune of Two Hundred and Thirty Six Thousand Naira (236,000) was not presented for inspection despite several request which proved abortive, these payment vouchers are listed below and they are served with Audit query.

APPENDIX 'A'

LIST OF OUTSTANDING PAYMENT VOUCHERS

S/N	PAYEE	NATURE OF PAYMENT	DATE	HEAD	S/HEAD	AMOUNT	REMARKS
1.	Director Admin	Maintenance of Vehicles	June 2019	423	07	136,000.00	Payment vouchers not presented for verification
2	Director Admin	Purchase of office stationeries	June 2019	423	014	100,000.00	Payment voucher not presented for verification
Total:-						<u>N236,000.00</u>	

CASUAL STAFF

It was observed that the ministry is paying some staff out of the monthly Cash Allocation, however when asked to see the staff, they could not appear to testify their presence. The Sum of One Million Two Hundred Thousand Naira (1,200,000) was involved in this type of practice and the accounting officer was surcharge to refund the amount.

The names of the purported casuals staff are on the table below:-

AUDIT FORM 11A
OFFICE OF THE AUDITOR GENERAL
GUSAU.
P.M.B 01044

ZAMFARA STATE
GUSAU.

Date:9/6/2020

Query No:AQZ/OC/42/19

Amount Involved: N1,200,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action **and reply given full particulars or information required.** Your attention is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.

Station	- Gusau
Voucher No.	- 006
Head	- 423
Sub Head	- 014
Amount	- 1,200,000.00
Payee	- Sanusi Tsafe and Others
Nature of Payment:-	- Casual Staff

During the examination of the above quoted payment vouchers, it was observed that the Ministry of Water Resources is paying the sum of One hundred thousand Naira (N100,000.00) monthly as Casual Staff Allowance. Such amount have been paid from January to December 2019, but in the cause of our verification we ask the officer concerned to show us those casual staff but all effort to see those people prove abortive which means that there is no casual staff in that ministry at all, which is contrary to the Financial Instruction No.0206.

Therefore comment, or recover the sum of One million two hundred thousand Naira (N1,200,000.00) from Sanusi Tsafe and others or be refund by the Director Finance (Umaru Aliyu Gayari) who prepared the payment or

from the Permanent Secretary (H. Wanbai Anka) who authorized the payment and inform this office with the recovery details accordingly and hence spot this payment should be stop and resort to necessary employment procedures.

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

PAYMENT VOUCHERS

A total sum of Four Hundred and Seventy thousand Naira (470,000) was payment made to the Permanent Secretary of the ministry without any supporting evidence to justify the payment as such normal Audit Queries were issue to the Permanent Secretary (Hamisu Shayau) and are hereby listed below:-

APPENDIX 'A'

LIST OF PAYMENT VOUCHERS RAISED AND PAID WITHOUT RECEIPT ATTACHED.

DATE	PAYEE	NATURE OF PAMENT	PV NO.	AMOUNT
5/4/19	Perm. Secretary	Maintenance of vehicle	007	N150,000
7/8/19	Perm. Secretary	Distribution of items to staff	016	N285,000.00
21/11/19	" "	Purchase of electrical materials.	041	N35,000.00
Total:-				<u>N470,000.00</u>

BANK STATEMENT

It was observe that the Sum of Ten Million, Nine Hundred and Ten Thousand Naira (10,910,000) is withdrawn from the ministry bank account without raising any payment voucher or warrant to effect the payment thus contrary to F.1 No. 0704. effort was also made to see how the expenditures are incurred but proved abortive, as such individual queries were issued accordingly and are listed below:-

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ZAMFARA STATE
GUSAU.

Date:22/6/2020
Query No:AQZ/62/OC/19
Amount Involved: N285,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action **and reply given full particulars or information required.** Your attention is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.

Station - Gusau
Voucher No. - 016
Head - 414^A
Sub Head - 12

Amount - N285,000.00
Payee - Perm. Secretary,
Nature of Payment:- - Distribution of items

During the examination of the above quoted payment vouchers for the month of August 2019 it was observed that the sum of N285,000.00 was paid to the Perm. Secretary for the purchase of items to be distributed in the ministry.

Further examination of the payment voucher revealed that there was no relevant attachment to support the genueness of the payment which is contrary to the provision of Financial Instruction No.0704 which stated that all payment voucher must contain full particulars of the payment involved and all documents referred to payment vouchers should be attached to it.

Please comment and also provide the payment voucher with the relevant attachment, otherwise the sum of N285,000.00 be recovered from the Permanent Secretary (Hamisu Shayau) who authorized the payment and inform this office with recovery details accordingly.

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ZAMFARA STATE
GUSAU.

Date:22/6/2020
Query No:AQZ/63/OC/19
Amount Involved: N150,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. Your attention is also drawn His Excellency's **directives that** all my Queries/Observation should be promptly replied within three weeks.

Station - Gusau
Voucher No. - 007
Head - 414^A
Sub Head - 12
Amount - N150,000.00
Payee - Perm. Secretary,
Nature of Payment:- - Maintenance of vehicle

During the examination of the above quoted payment voucher for the month of April,2019. It was observed that the sum of One hundred and fifty thousand Naira N150,000.00 was paid to the Perm. Secretary in respect of vehicle maintenance in the ministry.

Further examination of the payment voucher revealed that there was no relevant attachment to support the genuines of the payment which is contrary to provision of Financial Instruction No.0704 which stated that all payment vouchers must contain full particulars of the payment involved and all documents referred to payment vouchers should be attached to it.

Please comment, and also provide the payment vouchers with the relevant attachment, otherwise the sum of N150,000.00 should be recovered from the Permanent Secretary (Mal. Hamis Shayau) who received and authorized the payment, and inform this office with recovery details accordingly.

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P.M.B 01044

ZAMFARA STATE
GUSAU.

Date:22/6/2020
Query No:AQZ/64/OC/19
Amount Involved: N35,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action **and reply given full particulars or information required.** Your attention is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.

Station	- Gusau
Voucher No.	- 014
Head	- 414 ^A
Sub Head	- 12
Amount	- N35,000.00
Payee	- Perm. Secretary,
Nature of Payment:-	- Purchase of Electrical Material

During the examination of the above quoted payment voucher for the month of September,2019 it was observed the sum of N35,000.00 was paid to the Perm. Secretary in respect of purchase of electrical materials for the ministry.

Further examination of the payment voucher revealed that there was no relevant attachment to support the genuines of the payment which is contrary to provision of Finance Instruction No.0704 which states that all payment voucher must contain full particulars of the payment involved and all documentation referred to the payment voucher should be attached to it.

Please comment and also provide the payment voucher with the relevant attachment otherwise the sum of N35,000.00 should be recovered from the Permanent Secretary (Hamisu Shayau) who the payment was made to and at some time authorized the payment, and inform this office with recovery details accordingly.

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ZAMFARA STATE
GUSAU.

Date:22/6/2020
Query No:AQZ/65/OC/19
Amount Involved: N7,000,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. Your attention is also drawn His Excellency's **directives that** all my Queries/Observation should be promptly replied within three weeks.

Station - Gusau
Voucher No. -
Head -
Sub Head -
Amount - N7,000,000.00
Payee - Perm. Secretary,
Nature of Payment:- - Launching of Fertilizer.

During the examination of the bank statement dated 7 and 8 May 2019 it was observed that the sum of Seven million Naira N7,000,000.00 was paid to the Permanent Secretary (Hamisu Shayau) for the Launching of Fertilizer in day season. However the examination indicated that no any payment voucher or warrant was presented to me for examination which indicated that the sum of N7,000,000.00 were only withdrawn from the bank without conducting the said activities and there is no clear explanation on the said amount, this contradict the provision of Financial regulation No.0704

Please comment or if you agree recover the sum of N7,000,000.00 from the Permanent Secretary (Hamisu Shayau) who authorized the payment and inform this office with recovery details accordingly.

AUDIT FORM 11A
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ZAMFARA STATE
GUSAU.

Date:22/6/2020
Query No:AQZ/66/OC/19
Amount Involved: N1,901,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. Your attention **is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.**

Station - Gusau
Voucher No. -
Head - 450
Sub Head - 120
Amount - N1,901,000.00
Payee - Perm. Secretary,
Nature of Payment:- - National Agric Show.

During the examination of the Bank statement dated 16/102019, it was observed that the sum of N1,901,000.00 Naira was paid to the Permanent Secretary (Hamisu Shayau) for National Agric Show. However the examination of available records indicated that no any payment voucher or warrant was presented to me for inspection this indicated that the sum of N1,901,000.00 was only withdrawn from the bank without proper documentation this contrary to the provision of Financial Instruction No.0704.

Please comment or if you agree recover the sum of One million nine hundred and one thousand Naira (N1,901,000.00) from the Permanent Secretary (Hamisu Shayau) who authorized the payment or from Director Finance **(Mu'azu Wakkala Moriki) who prepared the payment voucher and inform this office with recover details accordingly.**

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ZAMFARA STATE
GUSAU.

Date:22/6/2020
Query No:AQZ/67/OC/19
Amount Involved: N2,000,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. Your attention is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.

Station - Gusau
Voucher No. -
Head - 450
Sub Head - 132
Amount - N2,000,000.00
Payee - Perm. Secretary,
Nature of Payment:- - Quell Birds

During the examination of the Bank statement dated 10/10/2019 it was observed that the sum of Two million Naira N2,000,000.00 was also paid to the Permanent Secretary (Hamisu Shayau) for the qull of birds. However the examination of the available records shoes that there is no any payment voucher or warrant was presented to me for examination which indicated that the sum of N2,000,000.00 was only withdrawn from the bank without conducting the said activities.

Please comment or if you agree recover the total sum of Two million (N2,000,000.00) from the Perm. Secretary (Hamisu Shayau) to who authorized the payment or from the Director **Finance (Mu'azu Wakkala Moriki)** who prepared the payment and inform this office with recovery details accordingly.

SALARY RECORD CARD

The importance of this document can not be over emphasized but the ministry did not maintain salary record cards for the staff of the ministry.

MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT

PAYMENT VOUCHERS

Payment vouchers to the tune of One Million Six Hundred and Six Thousand, Six Hundred Naira (1,606,600) were raised and paid without necessary attachments and were issued with normal Audit queries against the officers concerned.

These payment vouchers are listed in the table below:-

APPENDIX 'A' **CASH ALLOCATION**

S/N	P.V NO	MONTHS	HEAD	SUB-HEAD	PAYEE	AMOUNT	OBSERVATION
1.	072	August 2019	412 H	12	Mal.Sahabi & 7 others.	N84,900.00	The payment voucher has no any document attached 1.Cash release order to whom issued was made. 2. Sub-receipt.
2.	043	Feb. 2019	"	12	Casual Staff Hadiza Yusuf and 6 others	N60,000.00	The payment voucher has no cash release order attached.
3.	045	Feb. 2019	"	17	Perm. Sec. M W CS D	N200,000.00	We need to see the following 1.Sub-receipt of payment 2.How many widows are being assisted.
4.	046	August 2019	"	02	Director Planning and 2 others Directors.	N101,700.00	We need to see the following invitation for the North-West Pre Council Zonal Consultative Workshop.
5.	063	August 2019	"	02	Perm. Sec. and 7 others	N168,000.00	We need to see the Duty tour Allowances form which indicate the following in how many directors attend the tour and for how many days.
6.	029	January 2019	"	025	Perm. Sec. MWCS D	N650,000.00	We need to see subreceipt for payment of transportation of student to various places for training across the state.
7.	085	Sept.2019	412	17	Ag. Director Admin.	N342,000.00	At as state 90 Atampa was purchased, why cash sales invoice not attached and what is the rate of each atampa

TOTAL:-

N1,606,600.00

SALARY RECORD CARDS

It is regrettable to note that the ministry did not open Salary record cards in respect of their staff.

MINISTRY OF INFORMATION, CULTURE AND TOURISM

PAYMENT VOUCHERS

Some payment vouchers amounting to Two Million Two hundred and Sixty Three Thousand Naira (2,263,000) was raised and paid without essential supporting documents these are presented in form of Audit queries as it appeared below:-

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GUSAU.
P.M.B 01044

ZAMFARA STATE
GUSAU.

Date:22/6/2020
Query No:AQZ/72/OC/19
Amount Involved: N100,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and **reply given full particulars or information required.** Your attention is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.

Station - Gusau
Voucher No. - 028
Head - 419
Sub Head -
Amount - N100,000
Payee - Perm. Secretary M.O.I
Nature of Payment:- - Purchase of refreshment items for the conduct of the Meeting.

During the examination of the above quoted payment voucher for the month of March 2019. It was observed that the sum of N100,000.00 was paid to Perm. Secretary Ministry of Information for the purchase of refreshment items for the conducts of a meeting.

Further examination of the payment vouchers revealed that the expenditure purported to have been incurred was not attaché with any supporting evidence, thus contrary to the provision of the Financial Instruction No.0704 . Inview of this therefore, the purchase of refreshment items would not appear to have been done but documents are prepared and paid for purchase not done.

Please comment or if you agree to recovered the such of One hundred thousand (N100,000.00) from the Permanent Secretary (Hamisu Shayau) who received and authorized the payment and inform this office with the recovery details accordingly

AUDIT FORM 11A
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GUSAU.
P.M.B 01044

ZAMFARA STATE
GUSAU.

Date:22/6/2020
Query No:AQZ/75/OC/19
Amount Involved: N500,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. Your attention is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.

Station - Gusau
Voucher No. - 061
Head - 419
Sub Head - 0022
Amount - N500,000.00
Payee - Director Information Services M.O.I
Nature of Payment:- - Production of Zamfara State Souvenir news paper
With additional Publication of (100)days of Governor
Muhammad Bello Matawalle.

During the examination of the above quoted payment voucher for the month of August,2019 it was observed that the sum of Five hundred thousand Naira (N500,000.00) was paid to the Director Information Services M.O.I for the purposed of Zamfara State Sourvenir news paper with additional publication of (100) days of governor Mohammed Bello Matawalle.

Further examination revealed the payment voucher has no approve of the accounting officer attached which show the genuiness of the said expenditure purported to have been done, this is contrary to the provision of Financial Instruction No.0704. Inview of this is therefore, the production of Zamfara State Souvenir news paper would not appear to have been done but document are prepared and paid only.

Please comment or if you agree to recovered the sum of N500,00000 from the Director information (Usman Moh'd Moh'd) or from the Perm. Secretary Yakubu Moh'd Tsafe who endorsed and approved the payment and inform this office which recovery details accordingly.

AUDIT FORM 11A
OFFICE OF THE AUDITOR GENERAL
GUSAU.
P.M.B 01044

ZAMFARA STATE
GUSAU.

Date:22/6/2020
Query No:AQZ/76/OC/19
Amount Involved: N500,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. Your attention is also drawn **His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.**

Station - Gusau
Voucher No. - 118
Head - 419
Sub Head - 17
Amount - N500,000.00
Payee - Tanimu Printer & Publisher
Nature of Payment:- - Production of Sourvenir news papers

During the examination of the above quoted payment vouchers for the month of November 2019, it was observed that the sum of N500,000.00 was paid to the Tanimu Printer and Publisher for the production of Sourvenir news paper.

Further examination of the payment voucher revealed that the expenditure has no submission and approval of the accounting officer in respect of the items purported to have been purchased which is contrary to the provision of Financial Instruction No.704 and store regulation No.307. In view of this therefore, the souvenir news paper would not appear to have been purchase but document are prepared and paid for.

Please comment or if you agree recover the sum of Five hundred thousand Naira (N500,000.00) from Tanimu **Printers and Publishes or from the Permanent Secretary Yakubu Moh'd Tsafe who authorized the payment and** inform this office with the recovery details accordingly.

AUDIT FORM 11A
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GUSAU.
P.M.B 01044

ZAMFARA STATE
GUSAU.

Date:22/6/2020
Query No:AQZ/69/OC/19
Amount Involved: N145,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. **Your attention is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.**

Station - Gusau
Voucher No. - 007
Head - 419
Sub Head - 012
Amount - N145,000.00
Payee - Hon. Commissioner
Nature of Payment:- -Entertainment of guest, governmental and Non-Governmental Organization.

During the examination of the above quoted payment vouchers for the month of February 2019, it was observed that, the sum of One hundred forty five thousand Naira N145,000.00 was paid to Hon. Commissioner in respect of the entertainment of guest, governmental and Non-governmental organization. Further examination of the payment vouchers revealed that there, was no relevant attachment such as expenditure request form, SRV and SIV to support the genuines of the payment vouchers which is contrary to the provision of Financial Instruction No.0704 and store regulation No.0603, which stated that all vouchers must contain full particulars of the payment involved and all document referred to the vouchers should be attached to it.

Please comment and provide the payment voucher with relevant attachment otherwise the sum of One hundred and forty five thousand Naira N145,000.00 be recovered from the Permanent Secretary (Hamisu Shayau) who approved the payment and inform this office with recovery details accordingly.

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GUSAU.
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ZAMFARA STATE
GUSAU.

Date:22/6/2020
Query No:AQZ/73/OC/19
Amount Involved: N431,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. Your attention is also drawn His Excellency's **directives that all my Queries/Observation should be promptly replied within three weeks.**

Station - Gusau
Voucher No. - 043
Head - 419
Sub Head - 012
Amount - N431,000.00
Payee - **Director Admin. (Hambali Moh'd)**
Nature of Payment:- - Purchase of Sugar and Rice as Ramadan welfare

During examination of the above quoted payment vouchers for the month of April,2019, it was observed that the sum of N431,000.00 was paid to the Director Administration M.O.I for the purchase of Sugar and Rice as Ramadan welfare.

Further examination of the payment voucher revealed that there was no relevant attachment such as request for the subject approval receipt, SRV or SIV to support the payment vouchers this contrary to the provision of Financial Instruction No.0704, which stated that all vouchers must contained full particulars of the payment involved and document referred to the voucher should be attached to it.

Please comment and also provide the payment vouchers with the relevant attachment otherwise the sum of N431,000.00 be **recovered from the Director Admin. (Hambali Moh'd or the Perm, secretary (Hamisu Shayau) who authorized the payment and inform this office with the recovery details accordingly.**

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GUSAU.
P.M.B 01044

ZAMFARA STATE
GUSAU.

Date:22/6/2020

Query No:AQZ/74/OC/19

Amount Involved: N350,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. Your attention is also drawn His Excellency's **directives that all my Queries/Observation should be promptly replied within three weeks.**

Station	- Gusau
Voucher No.	- 041
Head	- 419
Sub Head	- 012
Amount	- N350,000.00
Payee	- Director Admin. (Hambali Moh'd)
Nature of Payment:-	- Purchase of (Cow) as welfare to the staff after Ramadan

During the examination of the above quoted payment voucher for the month of April, 2019. It was observed that the sum of N350,000.00 was paid to Director Administration for the purchase of Cow as a welfare to the staff after Ramadan.

Further examination of the payment vouchers revealed that, there was no relevant attachment such as submission and approval to support the genuity of the payment voucher which contradict the provision of Financial Instruction No. 0704 which state that all voucher must contained full particulars of the payment involved and document referred to the vouchers should be attached to it.

Please comment and also provide the payment voucher with the relevant attachment otherwise the sum of **N350,000.00** be recovered from the Director Administration (Hambali Moh'd) or from the Permanent Secretary (Hamisu Shayau) who authorized the payment and inform this office with the recovery details according.

AUDIT FORM 11A
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GUSAU.
P.M.B 01044

ZAMFARA STATE
GUSAU.

Date:22/6/2020
Query No:AQZ/68/OC/19
Amount Involved: N110,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. Your attention is also drawn His Excellency's **directives that** all my Queries/Observation should be promptly replied within three weeks.

Station - Gusau
Voucher No. - 021
Head - 419
Sub Head - 012
Amount - N110,000.00
Payee - Perm. Secretary M.O.I
Nature of Payment:- - Entertainment of guest governmental and Non
Governmental organization .

During the examination of the above quoted payment voucher for the month of February 2019, It was observed that the sum of One hundred and ten thousand Naira N110,000.00 was paid to Perm. Secretary for the entertainment of guest governmental and non-germental organization.

Further examination of the payment voucher revealed that there, was no relevant attachment such as sub-receipt, SRV and SIV of payment to support the genuenes of the payment voucher which is contrary to the provision of financial regulation No.0704 and store regulation 0603, which stated that all vouchers must contained full particulars of the payment involved and document referred to the vouchers should be attached to it.

Please comment and also provide the payment vouchers with the relevant attachment otherwise the sum of N110,000.00 be recovered from the Permanent Secretary (Hamisu Shayau) who authorized and at the same time received the payment and inform this office with recovery details accordingly.

AUDIT FORM 11A
OFFICE OF THE AUDITOR GENERAL
GUSAU.
P.M.B 01044

ZAMFARA STATE
GUSAU.

Date:22/6/2019
Query No:AQZ/70/OC/19
Amount Involved: N55,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. Your attention is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.

Station - Gusau
Voucher No. - 010
Head - 419
Sub Head - 07
Amount - N55,000.00
Payee - Hon. Comm. And Perm. Secretary.
Nature of Payment:- - Repairs and servicing their of their vehicle use for
Official activities.

During examination of the above quoted payment voucher for the month of February 2019, it was observed that the sum of Fifty five thousand Naira N55,000.00 was paid to Hon. Commissioner and Perm. Secretary for repairs and servicing of their vehicles use for official activities.

Further examination of the payment voucher revealed that, there was no relevant attachment such as request, approval and receipt from the mechanic to support the genuenes of the payment vouchers which is contrary to the provision of Financial Instruction No.0704, which stated that all vouchers must contain full particulars of the payment involved and all document referred to the voucher should be attach to it.

Please comment and also provide the payment vouchers with the relevant attachment, otherwise the sum of N55,000.00 be recovered from the Perm. Secretary (Hamisu Shayau) who authorized the payment and inform this office with the recovery details accordingly.

AUDIT FORM 11A
OFFICE OF THE AUDITOR GENERAL
GUSAU.
P.M.B 01044

ZAMFARA STATE
GUSAU.

Date:22/6/2019
Query No:AQZ/71/OC/19
Amount Involved: N72,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. Your attention is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.

Station - Gusau
 Voucher No. - 018
 Head - 419
 Sub Head - 012
 Amount - N72,000.00
 Payee -Director Tourism Information Services(Dahiru Moh'd)
 Nature of Payment:- - Responsibilities allowance.

During the examination of the above quoted payment voucher for the month of March 2019, it was observed that, the sum N72,000.00 was paid to the Director Tourism Information Services as responsibilities allowances for their day to day office routine.

Further examination of the payment voucher revealed that, the expenditure has no approval of the accounting officer in respect of the items purchase or work executed which speciplied this is contrary to the provision of Financial Instruction No.0704. Inview of this therefore, the responsibilities allowance would not appears to have been utilized but document are prepared and paid without incurring any expenditure.

Please comment or if you agree to recovered the sum of Seventy two thousand Naira N72,000.00 Director Tourism information (Dahiru Moh'd)since no approval of the accounting officer attached to the payment voucher to support the geniuness of the payment and inform this office with recovery details accordingly.

STORE RECEIPT VOUCHER

Items to the tune of Ten Million, Five Hundred and Twenty Two Thousand, Six Hundred Naira (10,522,600) was received by the store officer but failed to post them in the store ledger which is contrary to store regulation No. 0702 and 0703 respectively. These items are listed in Appendix 'A' below

APPENDIX 'A' **ITEMS RECEIVED BUT NOT POSTED INTO STORE LEDGER** **FOR THE YEAR 2019**

DATE	DESCRIPTION	QUANNITY	LED NO	SRV NO	AMOUNT
14/10/19	S.R.V	SRV(4)BOOK	BK/p1	001/2019 MOI	5600
	SIV	SIV(4)BOOK	BK/p2	001/2019 MOI	5600
	LEDGER	Ledger book(2)	BK/p3	001/2019 MOI	3800
2/1/2019	Glazy Calender For state Executive members Almamic	(3500)Copies	-	003/2019 MOI	9,975,000
15/11/19	Production sourenir news paper special	600N0	BK/P48	004/2019 MOI	500,000

25/11/19	1.A4 Paper 2.Books 3.Stap Pkt 4.Stipper ping 5.File Tag 6.Correcting fluid 7.Pramer 8.Sclotepe(Big)	2pcs 2/Pkts 2 pcs 3 pakts 3 Pakts 5 pcs 6 pcs 2 pcs	BK/P76 BK/p77 BK/P1 BK/P19 BK/p80 BK/P81 BK/82 BK/P83	MOI 006/2019 MOI 006/2019 MOI 006/201 MOI 006/2019 MOI 006/2019 MOI 006 2019 MOI 006/2019 MOI 006/2019	16,000 1200 3000 750 750 1500 1800 1000
14/12/19	1.AVA 2.Keybec 3.Sicket 4.Bresh 5.Plig 6 Engine oil	1. Pcs 2. Pcs 2 Per 1 Pcs 2 Pcs 2 pcs	BK/84 BK/P05 BK/P86 BK/P87 BK/P88 BK/P*9	MOI 607/2019 MOI 007/2019 MOI 007/2019 MOI 007/2019 MOI 007/2019 MOI 007/2019	1000 2000 1000 600 400 1600

Total:-

N10,522,600.00

STORE ISSUE VOUCHER

It was also observed that some items are issue out in the SIV but no corresponding entries into the ledger thus contrary to store regulation No. 0603, this are listed in Appendix 'B' belows:-

APPENDIX 'B'

ITEMS ISSUED BUT NOT POSTED INTO LEDGER BOOK

FOR THE YEAR 2019

DATE	PARTICULARS	LEDGER NO	SIV NO	QUANTITY
14/10/2019	1.S.R.V bOOK 2.S.I.V book 3.Ledger book	BK/P14 BK/P.15 BK/P.84	MOI 001/2019 MOI 001/2019 MOI 001/2019	SRV (4) booklet SIV(4) booklet Ledgerbook(2)
16/10/2019	1.H.P2035 Printer 2. Repair of Printer	BK ² /P.9 BK ² /P.9	MOI002/2019 MOI002/P.9	N051 Nos 2
3/1/2019	1.211 Offical Calander	BK2/P.20	MOI003/2019	5000 Copies Officeial Calender
14/10/2019	Production of Serviour News Paper	BK ² /48	MOI003/2019	600 Copies Sorvoir news paper
17/12/2019	Sourevor news Paper	BK ² /P86	MOI002/2019	1600 Coipes Sorvernir News Paper

SALARY RECORD CARDS

During our inspection it was observed that the ministry did not maintain salary record cards in respect of their staff.

DIRECTORATE OF RURAL WATER SUPPLY

PAYMENT VOUCHER

A total sum of Four Hundred and Forty One Thousand, One Hundred and Fifty Naira (441,150) were expenditure made without relevant attachment, contrary to provision of F.I No. 0704 and these vouchers are queried accordingly, below are the list of payment vouchers involved.

LIST OF PAYMENT VOUCHERS WITHOUT RELEVANT DOCUMENT
ATTACHED APPENDIX 'A'

S/N	PAYEE	NATURE OF PAYMENT	PV.NO	DATE	HEAD	AMOUNT	REMARK
1.	Dir.Operation & Maintenance	Purchase of Battery & inverter repair	002	5/5/19	10	200,000.00	No S.R.V & S.I.V issue old one Battery verify physically
2.	Dir. Admin.	Purchase of van Boot & cut touch light blanket	018	8/11/19	10	90,250.00	No S.R.V & S.I.V No Approval No Submission.
3.	Director General	Purchase of items form ABC	15	15/9/19	14	50,400.00	No.S.R.V & S.I.V No. Approval No Submission
4.	Director General	Purchase of Cable wire bead diesion pump Boucher upper vove	16	8/9/19	14	100,500.00	No S.R.V & S.I.V No Approval

Total:-

N441,150.00

MINISTRY OF FINANCE

INCORPORATED DEPT

UNRETIRED IMPREST

During the examination of special imprest granted to various MDA's, it was observed that some MDA's have failed to retire their imprest up to the time of writing this report, it has not been accounted for and it **'remain' as outstanding** in unretired imprest contrary to provision of Financial Instruction No.1007,1009 and 1010 respectively. This is to the tune of three Billion two hundred and fifty five million four hundred and sixty eight thousand six hundred and fifty eight Naira (N3,255,468,658.00). **The affected MDA's and the imprest holders are listed in the table below:-**

LIST OF UNRETIRED SPECIAL IMPRES FOR THE YEAR 2019

S/N	DATE	PSN	ORGANIZATION	IMPREST	DETAILS	AMOUNT
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				HOLDER		
1.	10/1/2019	137900	Zema	Usman Moh'd K/Kwashi	Assistance of Gummen attack	5,200,000.00
2.	22/1/2019	188117	House of Assembly	Abdullahi A. Bayaro	Committee on relief damage to the armed bandit attack across the state	36,150,000.00
3.	25/1/2019	137900	Zema	Usman Moh'd K/Kwashi	Assistance for Gummen attack	3,650,000.00
4.	26/2/2019	158506	Ministry of Finance	Alh.Sani Nasarawa	Outstanding contracts sum due to some contractors Arising from various court judgments against the state	20,000,000.00
5.	13/3/2019	156743	F.G.P.C	Alh. Shehu Baraya	Rehabilitation & Supply of Office Furniture on direct labour	27,938,980.00
6.	18/3/2019	188117	House of Assembly	Abdullahi A. Bayaro	Relief Damage to the Armed bandit attack across the State.	50,000,000.00
7.	25/3/2019	149668	Min. of Agriculture	Kabiru Sani	Launching of 2019 fertilizer w.e.f season sales	7,011,700.00
8.	27/3/2019	188117	House of Assembly	Abdullahi A.Bayaro	Relief Damage armed bandit attack across the state	71,000,000.00
9.	4/4/2019	143517	Arabic Board	Sani Abdullahi Jangebe	Registration of Senior Arabic Islamic Sec.School Certificate Exam. (J.I.S.L.C) & inlaven in to JAIS for 2018.	5,000,000.00
10.	9/4/2019	139148	Min. of Education	Sanusi Alh. Mande	Registration of WAEC,NECO,NABTEB Examination.	25,000,000.00
11.	“ “	137399	Housing & Urban Development	Ibrahim Suleman Anka	Fuelling & Maintenance of Gen. and stret light in Gusau metro polis.	38,306,100.00
12.	18/4/2019	143517	Arabic Board	Abdullahi Jangebe	Registration of (JISLC) & (JAIS) 2019.	8,916,000.00
13.	“ “	137393	Cabinate Affairs	Ibrahim Suleman Anka	Insecurity situation in the state.	30,000,000.00
14.	19/5/2019	139035	Cabinate Affairs	Haruna Salau	For the committee to ascertain the gen. Asset & liabilities of the govt.	169,000,000.00
15.	27/5/2019	00081	Qur'anic Tajweed	Malan Hadi Sulaiman	Recruiting & adhoc memorizers to conduct	14,000,000.00

					the tarawihi and tafsir prayers in Ramadan	
16.	“ “	144083	Min. of Finance	Mukhtar Bala	Purchase and distribution of Ramadan welfare	70,000,000.00
17.	17/6/2019	139148	M. O. E	Sanusi Mode	Supply of mattress & pillows for the student of G.G Unity	12,000,000.00
18.	20/6/2019	200041	G.E.O	Ahmad S. Zamfara	Renovation, Supply & fixing of POP at the office of the Chief of staff Govt. House.	11,000,000.00
19.	26/6/2019	156743	FGPC	Shehu Baraya	Travel to Kaduna, Lagos.	960,000.00
20.	9/7/2019	149668	Government House	Moh'd Kabiru Sani	Services and fueling of vehicle for the month of June 2019.	20,000,000.00
21.	9/7/2019	137393	Cabinet Affairs	Ibrahim Suleman Anka	Renovation of tratfair complex Democracy day celebration.	3,819,870.00
22.	9/7/2019	156052	Cabinet Affairs	Umar Bello Jabaka	Conduct of the ceremonies of the democracy.	15,000,000.00
23.	9/7/2019	156052	Cabinet Affairs	Umar Bello Jabaka	Taking over committee constituted by the state govt. On transition.	7,700,000.00
24.	9/7/2019	138926	Cabinet Affairs	Moh'd Adamu	Investigation against the emir of Maru	3,000,000.00
25.	“ “	“	Cabinet Affairs	Aliyu Bello Maradun	State Elders committee activities for the year 2019.	5,500,000.00
26.	31/7/2019	153806	O. E. G	Kabiru Balarabe	Supply & Installation of foring Aluminum car park at Government lodge Abuja and Kaduna	68,475,000.00
27.	11/7/2019	158886	O .E. G	Kabiru Balarabe	Armed bandit issue .	100,000,000.00
28.	11/7/2019	158886	O.E.G	Kabiru Balarabe	Renovation, replacement of furniture in the govt. house.	154,337,000.00
29.	1/8/2019	180780	General Service	Aliyu Bello Maradun	Supply of 26 vehicles for the essential services.	192,400,000.00
30.	1/8/2019	159645	Min. of Information.	Usman	Supply & Installation of	170,233,350.00

				Moh'd Maru	FM Radio equipment and training 5 staff.	
31.	7/8/2019	182385	Cabinet Affairs	Abubakar Moh'd	State government project verification committee.	5,760,000.00
32.	18/8/2019	153806	Environment	Adamu Haruna	Registrar and evacuation of washu product in order to pecculate the ministry	1,500,000.00
33.	19/8/2019	33333	Zesa	Moh'd Abubakar S.	Evacuation of solid alast fumigation activities.	4,000,000.00
34.	20/8/2019	205574	Cabinet Affairs		Committee implementation of His Excellency's Assistance marriage programmes	990,000.00
35.	21/8/2019	182385	Cabinet Affairs	Abubakar Moh'd	Committee on restructuring of Zamfara State Civil Service	13,290,645.00
36.	26/8/2019	83200	Min. of Justice	Moh'd Ibrahim Shehu	Committee on progative of mercy	500,000.00
37.	3/9/2019	180780	Cabinet Affairs	Aliyu Bello Maradun	Celebration to make 100 days in govt.	134,732,300.00
38.	6/9/2019	183806	O.E.G	Kabiru Balarabe	Procurement of Toyota litehace for the use for security committee.	75,000,000.00
39.	6/9/2019	183806	“ “	“	Renovation & upgrading the facilities of Gusau Amusement park.	9,480,600.00
40.	“	190506	Min. of Finance	Abdullahi S.Kurya	To be use by the committee for procurement of hems (SFTAS)	2,500,000.00
41.	“	00004	ZAPA	Bala Ado Gusau	Purchase of 300 unit tricycle (Keken Buramu)	17,500,000.00
42.	18/9/2019	149668	Govt House	Moh'd Kabir Sani	Renovation and Supply furniture.	50,015,375.00
43.	18/9/2019	149668	Govt. House	Moh'd Kabir Sani	Installation of (29) Solar street light of central mosque.	32,228,280.00
44.	23/9/2019	151233	Min. of Commerce	Sani Audu	Ravel to Abuja for	

					International trade fair fro 21	
45.	26/9/2019	156743	Water Resources	Shehu Baraya	Supply of 30,000 trls of diesel	7,755,000.00
46.	2/10/2019	152936	Comm. & MRT	Sani Moh'd	Purchase of Grains	138,000,000.00
47.	15/10/2019	181116	D. of information bys	Nasiru S.Anka	Committee for collection of outstanding ground rate.	2,090,000.00
48.	15/10/2019	181116	Director of Information bys	Nasiru S. Anka	Committee for sensitization and running cost.	1,000,000.00
49.	16/10/2019	182385	Cabinet Affairs	Dr. Abubakar Moh'd	Quranic recitation competition .	35,000,000.00
50.	16/10/2019	181780	General Service	Aliyu Bello	Purchase of Toyota cruser V6 product of Toyota Hiece	231,680,000.00
51.	16/10/2019	181780	General. Service	Aliyu Bello	Purchase of bullet proof lexus LSS 70 (2019 model).	162,750,000.00
52.	16/10/2019	181780	General. Service	Aliyu Bello	Purchase of 6 No Toyota Hilux	111,510,000.00
53.	16/10/2019	181780	General. Service	Aliyu Bello	Purchase of 3No Peugeot.	7,500,000.00
54.	16/10/2019	181625	Min.of Budget	Dalhatu Musa	Technical assignment and facilitation accessory of CBN	5,593,000.00
55.	16/10/2019	146503	Cabinet Affairs	Abubakar Umar	Committee for the hosting of duty Defence College.	20,000,000.00
56.	16/10/2019	156052	Cabinet Affairs	Usman Bello	Investigate the desertation of the holy qur'an.	5,000,000.00
57.	22/10/2019	139953	Govt. House	Lauwali Ibrahim Kaura	Settlement of liabilities	10,000,000.00
58.	22/10/2019	158996	Rural Access mgt pro.	Attahiru Moh'd	Renovation of office accommodation.	30,097,84
59.	23/10/2019	159497	Cabinet Affairs	Bashir Murtala	Allowances to manage relollered restled Animal Secretarial	3,710,000.00
60.	23/10/2019	159497	Cabinet Affairs	Bashir Murtala	"	7,140,000.00
61.	23/10/2019	159497	Cabinet Affairs	Atine Moh'd Maru	Falani Preaching committee	1,118,000.00
62.	23/10/2019	159497	Cabinet Affairs	Bashir M.Lafaya	Up keeping logistic and transportation.	2,267,000.00

63.	23/10/2019	182385	Cabinet Affairs	Dr Abubakar Moh'd	To investigate the com. Situation halal hotel Abuja.	6,570,000.00
64.	6/11/2019	138926	CASS & HA	Moh'd Adamu	Press briefing	5,000,000.00
65.	6/11/2019	186606	General Service	Shehu Usman Hassan	Supply of Stand by Generator.	19,700,000.00
66.	6/11/2019	138926	CASS & HA	Moh'd Adamu	Press briefing	5,000,000.00
67.	25/11/2019	180780	General Service	Bello Aliyu Maradun	Supply of furniture to Govt. House.	248,948,200.00
68.	25/11/2019	158506	Rain of Commerce	Sani Nasarawa	To participate up coming Kano Inter National Trade fair.	5,884,000.00
69.	26/11/2019	139953	Govt. House	Lauwali I. Kaura	Repairs of graded cavey and utility vehicles at Govt. House.	11,514,500.00
70.	4/12/2019	184261	ZUREPB	Aliyu Akilu	Demolition exercise behind villa hotel.	440,000.00
71.	18/12/2019	180780	General Service.	Bello Aliyu Maradun.	Conduct of accreditation Notional programme Abdu Gusau T/Mafara	34,0944,600.00
72.	18/12/2019	151233	Min. of Trade Investment & Tourism.	Sani Audu	Partipate 10 th Zamfara Mestic tradefair between 30 th Dec. 2019	9,980,000.00
73.	18/12/2019	141408	Govt. House	Hamisu Shayau	Procurement installation of 174 led street light in govt. house	13,520,000.00
74.	“ “	182382	C. Affairs	House Salihu	Miniral resources & encirement ragt committee	2,350,000.00
75.	27/12/2019	154005	Justice	Ahmed Aliyu	Printing and gazetting of State Low Provided	5,000,000.00
76.	31/12/2019	182285	Exco	Dr. Abubakar	Purchase of Working materials	3,598,000.00
77.	31/12/2019	192896	Cabinet Affairs	Hauwa,u Tanimu	Monitoring and implementing the activities of Zarota	32,600,000.00
78.	31/12/2019	153116	Sport Development	Shamed Ishaqa	Conduct 19 th NSF Unity Lunch	3,500,000.00
79.	24/12/2019	180780	General Service	Aliyu Bello Maradun	Installation speakers in council chamber.	

Total:-

N3,147,757,500.00

BOARD OF SURVEY

During the examination of records maintain by Board of Survey, it was observed that a Toyota Camry was monetized to the past executive council member at 50 per cent discount rate but up to the time of writing this report these vehicles are not paid, this is to the tune of Thirty nine million, three hundred and fourty six thousand, six hundred and sixty seven Naira four kobo (N39,346,667.04) as per list attached.

MONITIZED GOVERNMENT VEHICLES UNPAID BY PREVIOUS STATE EXCO
FROM BOARD OF SURVEY RECORDS

S/N	NAME OF BENEFICIARY	VEHICLE TYPE	CHASSIS NO	CONDITION	LOCATION	AMOUNT	WEBER 50%	ACTUAL AMOUNT	REMARK
1.	Muttaka Mohammed Rni	Toyota Comry	17545	Good	SSG's Office	4,918,333.38	2,459,166.69	2,459,166.69	
2.	Ahmad Shehu Anka	Toyota Camry	191790	Good	SSG's Office	4,918,333.38	2,459,166.69	2,459,166.69	
3..	Ahmad M. Lugga	"	3016654	Good	SSG's Office	4,918,333.38	2,459,166.69	2,459,166.69	
4.	Sule Adamu Gummi	"	534783	Good	SSG's Office	4,918,333.38	2,459,166.69	2,459,166.69	
5.	Idris Moh'd Keta	"	126165	Good	SSG's Office	4,918,333.38	2,459,166.69	2,459,166.69	
6.	Sanda Moh'd D/Jari	"	500159	Good	SSG's Office	4,918,333.38	2,459,166.69	2,459,166.69	
7.	Mujtaba Isah Gusau	"	137343	Good		4,918,333.38	2,459,166.69	2,459,166.69	
8.	Abdullahi Moh'd G/Bore	"	30166495	Good	SSG's Office	4,918,333.38	2,459,166.69	2,459,166.69	
9.	Umar Jibo Bukkuyum	"	135971	Good	SSG's Office	4,918,333.38	2,459,166.69	2,459,166.69	
10.	Abdullahi Maharazu	"	19447	Good	SSG's Office	4,918,333.38	2,459,166.69	2,459,166.69	
11.	Barr. Bello Umar	"	3048868	Good	SSG's Office	4,918,333.38	2,459,166.69	2,459,166.69	
12.	Ahmad Abubakar	"	641211	Good	SSG's Office	4,918,333.38	2,459,166.69	2,459,166.69	
13.	Ma'azu Muh'd Nalado	"	532271	Good	SSG's Office	4,918,333.38	2,459,166.69	2,459,166.69	
14.	Lawal M. Liman	"	149724	Good	SSG's Office	4,918,333.38	2,459,166.69	2,459,166.69	
15.	Ibrahim Moh'd B/Magaji	"	3047717	Good	SSG's Office	4,918,333.38	2,459,166.69	2,459,166.69	
16.	Engr. Lawal Jibril Janjebe	"	568704	Good	SSG's Office	4,918,333.38	2,459,166.69	2,459,166.69	

Total:-

N39,346,667.04

REPORTS ON GOVERNMENT PARASTATALS BY EXTERNAL AUDITORS THEIR
OBSERVATION AND RECOMMANDATION FOR VARIOUS MDA'S
FINANCIAL HIGHGLIHTS

ZAKAT AND ENDOWMENT BOARD

Zakat and Endowment Board was now at surplus of recurrent income over expenditure of N66,232,613.00 in the year 2019. Audit review as against surplus of N135,948,662.00 in year 2018. The highlights of result of the recurrent income and expenditure for the year under review as shown below:-

INCOME	2019	%	2018	%
Staff Salary Grants	N13,274,412.00	1.54	12,848,016.00	1.53
Zakkat Collections	N906,500.00	0.10	1,690,000.00	0.20
Other Court Grants	N848,680,221.00	9836	827,252,145.00	92.27
	N862,861,233.00	100	841,790,161.00	100

LESS EXPENDITURE

Personnel Cost	N13,274,512.00	1.67	12,848,016.00	1.62
Administrative Cost	N33,657,871.00	4.22	21,680,179.00	3.07
Staff Welfare	N21,147,737.00	2.66	14,783,692.00	2.09
Hospital Maintenance	N8,069,450.00	1.01	4,536,990.00	0.64
Other Cost	N712,438,712.00	89.43	643,896,310.00	91.22
Financial Charges	N811,218.00	0.10	533,195.00	0.08
Depreciation	N7,285,117.00	0.91	7,563,117.00	1.08
	N796,628,620.00	100	705,841,499.00	100

SURPLUS/DEFICIT OF INCOME OVER EXPENDITURE

As percentage income N66,232,613.00 7.68% 13594866216%

INCOME:- The recurrent subvention received from the State Government during the year under review to meet cost of salaries, allowances and other over head cost was N13,274,512.00 in the year under review as against N12,848,016.00 received in previous year 2018, an increase of N426,496. or 3.22%.

The sum of N906,500.00 was collected as Zakkat during the year while the sum of N861,954,733.00 was generated from Government grants and endowments.

EXPENDITURE:-The total recurrent expenditure including provision for depreciation for the year under review was N796,623,620.00 as against N705,841,499.00 in the previous year 2018 and increase of N90,782,121. or 1286%

RECOMMENDATION:- The State Government should improve on its support to the activities of the board by providing more funds to enable them collect to cope with the increasing needs of the less privileged in the society.

Apart from investment on boldness, the board can invest in ventures like sachets water production bakery, transportations and housing estate, those would not only provide more revenue/income but will also provide employment for the teeming youth in the state.

OBSERVATION

MOTOR VEHICLES:- We observed that the board has the following vehicle during the year under review which were other serviceable or grounded as follow:-

1. Nissan Bus	Serviceable
2. Canter	“
3. Tipper	“
4. Tanker	“
5. Computer Bus	Grounded
6. Peugeot 504	Grounded
7. Tipper II	“
8. Toyota Hilux	Serviceable
9. Computer Traveler Bus	Grounded

INPLICATION:- Lack of operational vehicles can hamper the operation of the board.

RECOMMENDATION:-We recommend that the management of the board should as a matter of urgent make fund available for the serviceable vehicles so as they can be functional again.

We further recommend that the grounded vehicles, be bounded and Dispose/Auction in order not to constitute jocks in the office premises

RURAL WATER SUPPLY AND SANITATION

AGENCY FINANCIAL HIGHLITHS

Rural Water Supply and Sanitations Agency was now at surplus of recurrent income over expenditure of N319,461,955.00 in the year under review as against surplus of N319,564,581.00 in the year 2016. The highlight of the month of the recurrent income and expenditure for the period under consideration are shown below:-

INCOME	2019	%	2016	%
Gout Subvention	405,645.566.00	98.63	400,000,000.00	95.49
Monthly Cash Allocation	5,614,950.00	1.37	18,884.813.00	4.51
	411,260,516.00	100	418,884,813.00	100

EXPENDITURE

Establishment Cost	56,164,018	61.18	89,219,810	89.83
Administrative Expenses	31,838,100	34.68	5,782,718	5.82
Financial Charges	23,893	0.03	593,144	1.00
Depreciation	3,797,550	4.11	3,744,560	1.00
	91,798,561	100	99,320,232	100

SURPLUS/DEFICIT OF INCOME OVER EXPENDITURE

AS A PERCENTAGE OF INCOME 319,465,955.77.68

INCOME:-The current subvention received from the state court during the year under review revealed to meet cost of salaries allowance and other overhead was N405,645,506.00 in the year under review as against N400,000,000 received in the year 2016.

EXPENDITURE:-The total recurrent expenditure including provision for depreciation for the year under review was N91,798,361.00 as against N99,320,232.00 in the year 2016.

RECOMMENDATION:-The State Government should compaction its support to the activities of the agency by providing more funds to enable them cope with the over increasing need of the society more so the monthly Cash Allocation fund for the day to day running of the activities of the agency.

ZAMFARA STATE PRINTING AND PUBLISHING COMPANY

FINANCIAL HIGHLIGHTS:-Zamfara State Printing and Publishing Company (Legacy) was run at surplus of recurrent income over expenditure of `N296,097.00 in the year 2019 under review, the highlight of the result of the recurrent income and expenditure for the year under consideration as shown below:-

INCOME	2019	%
Staff Salary grants	35,810,500.00	70.65
Advertisement	190,000.00	0.37
Other court Grants	14,690,408.00	28.98
	50,690,408.00	100

EXPENDITURE (LESS)

Personnel Cost	35,810,908.00	71.61
Production Cost	12,784,500.00	25.37
Administrative Cost	1,769,413.00	2.97
Depreciation	30,000.00	0.05
	50,394,821.00	100

SURPLUS/DEFICET OF INCOME OVER EXPEDITURE

As at percentage of income 296,097.00 0.58

1. INCOME

- i. The recurrent subvention received from the State Government during the year under review to meet cost of salaries, allowances and other over heads was N35,810,908.00 in the year under review.

- ii. The sum of N190,000.00 was collected as revenue from advertisement during the year, while the sum of N50,500,408.00 was generated from the State and Local Government.

2. EXPENDITURE

The total recurrent expenditure including provision for depreciation for the year under review was N50,394,821.00.

RECOMMANDATIONS

- i. We recommend that adequate measure be put in place to account for all revenue generated by the company.
- ii. We recommend that the State Government court at best self the newspaper at half price to Ministries, department and parastatals while fund should be made available to revamp the company to make function option service delivery.
- iii. The State Government should improve on its support to the activities of the company by providing more funds to enable then continue to cope with over increasing needs of the solicit, more so the month of overhead funds for the day to day running of the activities of the company.
- iv. A part from Newspaper publication the company could be expended to carry on publication of calendar, must of Government Printing Jobs, the company can invest in ventures like, sachet water production, bakery , transportation and housing estate, these would not only provide more revenue, but will also provide employment to our teeming youth.

ZAMFARA STATE SCHOOL OF NURSING AND MIDWIFERY GUSAU

i. INTERNALLY GENERATED REVENUE

We noted during the year under review that the school management did not kept records to document the internally generated revenue by the school, there was no revenue cash book and receipt used booklets bank statements brought to our attentions for Audit verification exercise . All our effort to collect the said records from the school prove abortive.

The school generated huge sum of funds from the students registration fees, sales of Forms, hostels fees etc, hence non of the income were documented in and accounting records.

- ii. GENERAL LEDGER
We observed that the school did not maintain General Ledger which summaries the various expenditure according to the heads.
- iii. EXPENDITURE SUMMARY
We observed that summary of expenditure was not carried out on monthly basis to facilitate trial balance

RECOMMADATIONS:-

- i. We therefore advise that the management of the school should ensure that appropriate accounting records were kept at all time for the documentation of all accounting transaction.
- ii. We recommend that the School should open and maintain Account General ledger
- iii. The school should prepare management account at the end of the year, this is a side from the statement of expenditure being prepared by the school.
- iv. We recommend that the cash book being used by the school should be adequate by handle and maintenance by the superior officer of the account department to avoid recurrent or aforementioned lapses in the subsequent years

FINANCIAL STATEMENT/TRIAL BALANCE PREPARATION

Auditors reported that Financial Statement and trial balance could not be prepared by the institutions in the previous years. The responsibilities of any organization is to prepared Financial Statement and trail balance for External Auditor to comment on.

GUSAU CENTRAL MARKET

- i. There are some observations noticed during the course of our assignment as regards to attachment of relevant documents to the payment voucher store receipt voucher(SRV) and also some payment vouchers are not signed by the payee and Internal Auditor of the market.
- ii. BOOK OF ACCOUNT AND RECORDS
During the course of our Audit Exercise we discover that there are some documents not being properly utilized their is need to use them for proper accountabilities and transparency for eg Store Revenue Voucher (SRV) payment vouchers register (PVR) Local Purchase Officer (LPO) among others.

FINANCIAL HIGHLGHS

The market main source of income during the year under review (2019) was from State Government monthly subventions.

INCOME

The statement below show the source of income and its application as follows.

INCOME

<u>DETAILS</u>	<u>2019</u>
1. Salary Subvention	32,866,957.00
2. Cash Allocation	<u>2,850,000.00</u>
Total Income	<u>N35,716,957.00</u>

EXPENDITURE

3. Staff Salaries	32,866,957.00
4. Over Head Cost	<u>2,850,616.00</u>
	<u>35,717,573.00</u>
DEFICIT BALANCE	(616.21)

REVENUE GENERATION

During the course of our Auditing revenue of the financial record of the market, we observed that the market was not involved in the revenue collection as it was suppose to being one of the revenue generating organizations we therefore strongly recommend that the market be a formants to allow to generate its revenue and pay its operation expenditure ad contribute enounmostly to the State Economy.

ZAMFARA STATE AGENCY FOR NORMADIC EDUCATION

FINANCIAL HIGHLIGHTS

The Agency main source of income during the year under review 2019 was from the State Government monthly subventions. The statement below should the source of income and its applications as follows:-

<u>INCOME</u>	<u>2019</u>
1. Salary Subvention	50,509,865.49
2. Cash Allocation	<u>1,710,000.00</u>
Total Income	<u>52,219,865.49</u>
 <u>EXPENDITURE</u>	
3. Staff Salaries	50,509,865.49
4. Overhead Cost	<u>1,685,807.25</u>
	<u>52,195,672.74</u>
5. Balance	<u>24,192.75</u>

The above statement shows that the Agency received the sum of N50,509,965.49 for the payment of salary and the sum amount was utilized accordingly the cash allocation paid to the Agency during the period under revenue was N1,710,000.00 and the sum of N1,685,807.25 was paid leaving a balance of N24,192.75

RECOMMENDATIONS

- i. That all payment vouchers must be fully documented and that all signatures to the vouchers must sign it before effecting any payment
- ii. That there is the need to have a function store unit for proper records of all its purchases and supplies.
- iii. That all payment should be pre-Audited by the Internal Auditors
- iv. That Opening and maintenance of fixed assets register is strongly recommended.

ZAMFARA STATE FERTERLIZER COMPANY

RESULT FOR THE YEAR 2019

Bellow is the summary of the Financial Operation of the company for the year under review 2019

<u>INCOME</u>	<u>2019</u>
Profit/ (Loss) before	(1,969,652.00)
Taxation	-
Profit year Adjustment	23,664,414.00
Profit/ (Loss) after Taxation	(1,969,652.00)
Profit/ (Loss) B/Forward Retained Profit/(Loss) C/F	(1,969,652.00)

From the analysis above a net loss of 1,969,652.00 has been realized for the year 2019 due to the absence of full commercial production transaction and constant/fixed depreciation charge that contains to account during the year under review.

Inadequate fuding insufficient flow of funds to the company for commercial activities has made a remarkable impact in the transaction of the company.

RECOMMENDATIONS

- i. Effecting monitoring of the company should be ensured so that smooth and protectable production is attained.
- ii. Lifespan of all the assets from inception have been exhausted through depreciation except land and building whose depreciation was adjusted to 2% in the last Audit Report.
- iii. Cash book, mandate and Bank statement were fairly maintained, However we noted that some entries in the cash books were mere cast and balanced correctly, rather entries were to corresponding banks statement for the purpose of account only, Bank reconciliation statement were not done.
- iv. Vote book to ascertain the various classification of transaction were not maintained
- v. Contract payment voucher and right contract documents containing vital information were not available, eg of these document are Local purchases order (LPO) Job orders Store Issue Voucher (SRV) and Store Received Voucher (SIV) etc.
- vi. Files relating to contract and other payment were not in used.
- vii. Expenditure form payment were made on expenditure forms without approval of the accounting officer and in must cases the payee did not sign the receipt of the money.
- viii. Fixed assets register was not maintained by the company for proper monitoring of the company assts.
- ix. The account staff of the company should ensure maintaining all relevant books of account and balance the cash book accordingly .
- x. Bank reconciliation statement must be prepared monthly or at intervals depending on the availability of cash.
- xi. The management of this company was made to make profit, this can only be obtained if the management can reduces its overhead expenditure especially travelling expenses and staff welfare.
- xii. Fertilizer produced should be sold to any individuals/ organization and proceeds realized be pocket back into the company for further production.
- xiii. Deduction of statutory taxes from contract and subsequent remittance to the appropriate authorities must be ensured to avoid penalties.
- xiv. Capacity Building account staff of the company should be having training and workshop to enable them handle their job efficiently.

ZAMFARA STATE AGRICULTURAL DEVELOPMENT PROJECT (GADP)

- i. Though the organization had fairly been funded by the State Government and other would organizations, we recommend increase in the supply of funds to the organization to enable contain exigencies .
- ii. Lifespan of all the assets taken over by this organization from inception to Gusau Agricultural Development Project (GADP) in 1970 have been thou exhausted through depreciations and other reasons.

GENERAL OBSERVATION IN INTERNAL CONTROL SYSTEM OF THE ORGANIZATION

- i. We observed that all the primary book of accounts were poorly maintained or not in use at all
- ii. Financial procedure were poorly observed or ignored completely.
- iii. Payment vouchers were not fully signed by both the preparing officer and officer controlling the vote.
- iv. Relevant files for payment were not in used.
- v. Expenditure of N80,000 & N70,000 on cheque No.3106 & 3107 respectively were not supported by payment vouchers.

ARABIC AND ISLAMIC EDUCATION BOARD

The books of accounts and other records maintained by the Zamfara State Arabic Board for the period of 2019, have been examined. As per observations below:-

POSTING OF PAYMENT VOUCHERS INTO CASH BOOK

During the examination of the cash books against the payment vouchers , it was observed that some payment vouchers were not presented to me for inspection contrary to the provision of Financial Instruction No.0206(L) and all effort made to have such payment vouchers examined proved abortive **Appendix 'A' attached to this report shows list of outstanding vouchers not produce for inspection.**

APPENDIX 'A'

LIST OF OUTSTANDING PAYMENT VOUCHERS FOR THE MONTH OF

1/1/2019 TO 31/12/2019

S/N	PV NO	MONTH/YEAR	PAYEE	AMOUNT
1.	949	November 2019	Director Inspectorate	N15,500.00
2.	-	"	Hassan Abdullahi	N3,000.00
3.	031	September 2019	Director Admin.	N50,500.00
4.	025	August 2019	Ex-Sec & others	N250,000.00
5.	026	"	Director Admin.	N146,000.00
6.	027	"	"	N49,000.00
7.	028	"	"	N30,000.00
8.	029	"	Manager Starling	N475.00
9.	252	December 2019	Director Finance	N100,000.00
10.	053	"	Director Finance	N100,000.00
11.	054	"	Director Finance	N100,000.00
12.	055	"	Director Planning	N250,000.00
13.	056	"	Director Admin.	N90,000.00
14.	057	"	Co-ordinator Exams	N60,000.00
15.	058	"	Manager Sterling	N572.70
16.	-	"	Director Admin.	N90,000.00
17.	038	"	Director Finance	N100,000.00
18.	039	"	"	N100,000.00
19.	034	"	"	N100,000.00

Total:-

N1,635,047.07

D.V.E.A BOOK

During the posting of payment vouchers into vote book (Department vote Expenditure Authority Book) It was observed that payment vouchers to the tune of N466,553.00 were not entered in to the D.V.E.A Book this made posting difficult to ascertain the total amount expended during the period of the inspection which will be compared with the **budgetary allocation of your office. These payment voucher are listed at Appendix'B' attached below:-**

APPENDIX 'B'
LIST OF PAYMENT VOUCHERS RAISED AND PAID WITHOUT
POSTED INTO VOTE BOOK

S/N	PV NO	MONTH/YEAR	PAYEE	AMOUNT
1.	051	Nov. 2019	M.D Zamfara Radio	N80,000.00
2.	048	"	Director Administration	N50,000.00
3.	053	"	Manager Sterling Bank	N53
4.	050	"	Director Admin.	N76,500.00
5.	047	"	Ex-Secretary	N250,000.00
6.	044	October 2019	Director Planning	N10,000.00
Total:-				<u>N466,553.00</u>

It also discovered that the sum of N500,000.00 has been provided in the estimated for sub-head 06 for the Zamfara State Arabic Board. But to my utmost surprise they incurred an expenditure to this Head to the tune of N826,160.00. Therefore N326,160.00 stand as over expenditure which has gone contrary to Financial Instruction No.0206.

OVER PAYMENT/OVER CASTING

During the examination of the payment vouchers it was noted that some payment vouchers raised with over payment amounting to N228,500.00 when contacted on this issues to Director Finance and Supply for more clarification but proved abortive. These payment vouchers are listed at Appendix 'C' attached below:-

APPENDIX 'C'

LIST OF PAYMENT VOUCHERS WITH OVER PAYMENT/INRESPECT
OF ARABIC BOARD

DATE	PAYEE	PARTICULARS	PV NO	AMOUNT PAID	ACTUAL AMOUNT	CHQUE NO	DIFFERENCE
8/4/19	Ex-Secretary	Office Imprest Allowance	006	N250,000.00	N240,000.00	-	N10,000.00
2/11/19	Ex-Sec & Others	" " "	045	N250,000.00	N240,000.00	17911152	N10,000.00
2/11/19	Dir. Admin.	Sitting of Staff Promotion	040	N97,500.00	N35,500.00	17511153	N62,000.00
23/12/19	" "	Printing of Secret file	050	N76,500.00	N75,000.00	-	N1,500.00
23/12/19	Ex-Secretary	Staff Office Allowance	047	N250,000.00	N240,000.00	-	N10,000.00
26/3/19	" "	" "	001	N250,000.00	N240,000.00	-	N10,000.00
31/7/19	" "	" "	016	N250,000.00	N240,000.00	-	N10,000.00
19/10/19	" "	" "	030	N250,000.00	N240,000.00	-	N10,000.00
29/8/19	Dir. Admin.	Purchase of 2Nos of Cows	023	N320,000.00	N225,000.00	-	N95,000.00
29/8/19	Ex-Sec & Others	Office Imprest Allowances	022	N250,000.00	N240,000.00	-	N10,000.00
Total:-				<u>N228,500.00</u>			

INVESTMENT AND PROPERTY DEVELOPMENT COMPANY

The accounting records maintained by the Zamfara State Investment and Property Development Company have been examined, the observations arise from the audit inspection for the period under review 2019.

OBSERVATIONS:- It was observed that, the investment company in the request of the information on shares of the company proof that, the company have the shares from the various companies including financial Institutions to the tune of N293,989,108.24 (Two hundred and ninety three million nine hundred and eighty nine thousand one hundred and eight Naira twenty four kobo).

And also sovereign wealth funds share in Dollars to the tune of US Dollars \$8,164,001.0999, But the Zamfara State investment have no any dividend account or any further information of returns/benefit derives from the above shares of the company.

Correspondence file records revealed that, all the information's on the shares dividend/returns /benefit are under the director incorporated Ministry of Finance .

Appendix 'A' attached to this report contained the details of the above shares page 39 and 40 it's a request on information shares of the company and responds also attached for more details.

APPENDIX 'A'
SHARES AS AT 31/12/2019

COMPANY	UNITS	PRICE/UNIT	AMOUNT DUE
Ecotransationa Incorporated	5,066.00	N6.50	N32,929.00
Jaiz Bank Plc.	469,746,340.00	N0.62	N291,242,730.80
Prestige Assurance Co. Plc	238,032.00	N0.55	N130,917.06
Royal Exchange Assurance	1,588,425.00	N0.30	N467,527.05
FBN Holding Plc	88,000.00	N6.15	N541,200.00
Sterling Bank Plc.	102,798.00	N1.99	N204,568.02
Unilever Nigeria Ltd	43,308.00	N22.00	N952,776.00
Lafarge Africa Plc	9,678.00	N15.30	N148,073.40
Unity Bank Plc.	419,353.00	N0.64	N268,385.92

Total:- N293,989,108.24

Nigeria Surverign Invest. Authorit.6,789,000.55 USD 1.00 \$6,789,000.55

Nigeria Survereign Invest. “ 1,375,000.55 USD 1.00 \$1,375,000.55

USD \$8,164,001,0999

Another observation revealed that, the Zamfara State Investment and property Development Company spent thousand of naira contrary to the provision of Financial Instructions and regulations. The expenditures comprises of D.T.A^s and some purchase to the tune of N289,450.00 (Two hundred and eighty nine thousand four hundred and fifty). **Appendix 'B' attached contained the details of the above expenses .**

APPENDIX 'B'

EXPENSES CONTRARY TO THE FINANCIAL RULES AND REGULATIONS

S/N	PV NO	NATURE OF EXP.	AMOUNT	PAYEE	DATE	HEAD	S/H	REMARKS
1.	17	Stationeries	N14,500.00	D.F.S	8/1/19	432/28	5	Not entered into the store ledger,
2.	18	Computer Parts	N8,000.00	"	"	"	"	"
3.	23	"	N4,500.00	"	"	"	"	"
4.	24	Stationeries	N2,150.00	"	"	"	"	"
5.	38	M.D Imprest	N30,000.00	M.D	13/2/19	"	12	Unretired Expenditure
6.	36	Director D.T.A	N50,000.00	Dir. Admin	"	"	28	GL.12 DTA outside the state N10,000.00 Not N50,000.00
7.	37	Workshop 2 days	N36,000.00	M.D	"	"	02	No Evidence of registration
8.	42	Monthly Imprest	N30,000.00	M.D	20/3/19	"	12	Unretired Expenditures.
9.	55	"	N30,000.00	"	13/5/19	"	12	"
10.	66	Stationeries	N22,000.00	M.D	12/7/19	"	5	Not entered into stores.
11.	72	DTA 1 day	N25,000.00	M.D		"	02	Invitation was needed.
12.	78	Computer Turner	N8,000.00	DFS	8/8/19	"	5	Not entered into stores
13.	87	Stationeries	N29,300.00	Staff Off	25/11/19	"	5	"

Total:- N289,450.00

STORE:- The Zamfara State Investment and Property Development Company have no particular store, the company have no inventory records of all the purchases since the creating of the company No store keeping, no store records such as store ledgers, tally cards S.R.V Store receive voucher, S.I.V Store Issue Voucher, S.R.F Store Requisition Form, Inventory form Broken chairs and tables were found scattered in the offices premises

I encourage the management of the company to provide an adequate store house, Store keeper and Store records so as to ensure all purchases are entered store records in accordance with the store regulations.

ZAMFARA STATE FEEDING COMMISSION
STAFF SALARY MATTERS

Examination of personal emolument record card for the period of 2019 in respect of Feeding Commission have been completed. The examination has been issued as normal Audit Queries.

OFFICERS SALARY RECORD CARDS

It was observed that your commission does not maintained the salary record cards the important of these records can not be overstressed. Because its form part of these records needed when some one retire/dies from the service.

OFFICER THAT OVER STAYED IN THE SERVICE

It was observed that some officers have over stayed in the service as per Appendix 'A' attached to the report revealed.

UNDERLISTED STAFF OF ZAMFARA STATE SCHOOLS FEEDING AGENCY ARE DUE FOR RETIREMENT HAVING COMPLETED THERE MANDATORY SIXTY (60) YEARS OF AGE AS SHOWN BELOW:-

S/N	COMP .NO	NAMES	DATE OF BIRTH	ACTUAL DATE OF RETIREMENT	MONTHS EXCEEDED	AMOUNT PER MONTH	TOTAL AMOUNT
1.	30192	Barira Suleiman	16/6/1959	16/6/2019	6	N17,910.00	N107,460
2.	48788	Hauwau H. Nuhu S/F	1/1/1957	1/1/2017	24	N17,056.00	N409,344
TOTAL:-						N34,966.00	N516,804.00

Therefore in accordance to the Civil Service Rules and Regulation and I quote” An officer that reach 60 Years by birth or 35 years in the service (Any one that comes first) has to retire from service.

Therefore to stop the effected officers from exhausting their retirement benefit (Gratuity) their retirement has to be prepared without minimum daley.

OVERHEAD COST MATTERS

The book of accounts and other relate records maintained by the aforementioned board for the period under the review (2019) have been examined.

The following observation arising from the inspection are hereby forwarded to you for your information and necessary action.

CASH ALLOCATION:- During the examination of the payment vouchers for the cash allocation it was observed that the sum of N2,113,000.00 were paid without relevant attachment that will support the payment vouchers. Were attached to my report as Appendix “A’ for more information.

APPENDIX'A'

LIST OF PAYMENT VOUCHER RAISED AND PAID WITHOUT RELEVANT ATTACHMENT IN RESPECT OF ZAMFARA STATE FEEDING COMMISSION FOR THE PERIOD OF 1/1/2019 TO 31/12/2019

S/N	PV NO	MONTH/YEAR	NATURE OF PAYMENT	PAYEE	AMOUNT	OBSERV.
1.	008	Jan. 2019	Repair of vehicle	PC Yakubu Yahaya	93,800.00	No SRV & SIV
2.	005	“ “	Refreshment	Director Admin.	2,200.00	“ “
3.	001	“	Up Keep	Ex.Chairman	440,000.00	“ “
4.	002	Feb. 2019	Printing	Ramadan Printing Press.	460,000.00	“ “
5.	001	April 2019	Up Keep	Ex. Chairman & others	450,000.00	No. retirement
6.	008	July 2019	Purchase of stationeries.	D. F. S	50,000.00	No receipt No SER & SIV
7.	003	July 2019	Repair of Vehicle	DD Admin.	78,000.00	No receipt No

						SRV & SIV
8.	006	July 2019	Purchase of office furniture	Dir. Admin.	100,000.00	No. SRV & SIV
9.	002	Sept. 2019	Purchase of 2 Plasma	DD Admin.	120,000.00	No SRV & SIV
10.	004	Oct. 2019	Repair of Vehicle	Dir. Admin.	210,000.00	No SRV & SIV
11.	001	Oct. 2019	D T A	AG Chairman	90,000.00	No invitation letter
TOTAL:-					<u>N2,113,000.00</u>	

FEEDING ACCOUNT :- During the examination of the payment vouchers under Feeding Account it was observed that, the sum of N54,823,773.00 were paid to the feeding officers for the purchased of perishable items without retirement the said amounts were also processed in my report as normal Audit Query against the officers concern.

AUDIT FORM 11A
OFFICE OF THE AUDITOR GENERAL
GUSAU.

P.M.B 01044
ZAMFARA STATE
GUSAU.

Date:
Query No:
Amount Involved:N

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and **reply given full particulars or information required.** Your attention is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.

Station - Gusau
Voucher No. - 003
Head - -
Sub Head - -
Amount - N34,334,897.00
Payee - GSS ANKA & OTHER
Nature of Payment:- - PERISHABLE ITEMS

During the examination of the payment vouchers for the month of January 2019, It was observed that the sum of N34,334,897.00 was given to feeding officers for GSS Anka and others for perishable items.

Further examination of the payment made to the feeding officers No retirement for the purchase of perishable items attached to the payment voucher which indicated that, the perishable items were not been purchase by the feeding officers any document were prepared and fully paid.

Please comment or otherwise recover the total amount from the feeding officers concern or from the accounting officer who authorize the payment (Alh. Atiku Sani Maradun) or from Director of Finance Alh. Surajo Hassan Gusau who prepare the payment.

AUDIT FORM 11A
OFFICE OF THE AUDITOR GENERAL
GUSAU.

P.M.B 01044
ZAMFARA STATE
GUSAU.

Date:

Query No:

Amount Involved:N90,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or **information required**. **Your attention is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.**

Station	- Gusau
Voucher No.	-
Head	-
Sub Head	-
Amount	- N20,488,876.00
Payee	- GSS Anka & others
Nature of Payment:-	- Perishable items.

During the examination of the payment vouchers for the month of May 2019, it was observed that the sum of N20,488,876.00 was given to feeding officers for GSS Anka & others for perishable items.

Further examination of the payment made to the feeding officers no retirement for the purchase of perishable items attached to the payment voucher which indicated that, the perishable items were not been purchased and fully paid.

Please comment or otherwise recover the total amount from the feeding officers concern or from the accounting officer who authorized the payment (Alh. Atiku Sani Maradun) or from the Director of Finance Alh. Surajo Hassan Gusau who prepared the payment and inform this office with the recovery details accordingly.

ZAMFARA STATE INTERNAL REVENUE SERVICE

REPORT ON 2019 AUDIT

The operating revenue of the board for the fiscal year ended 31st December 2019 was totaling to N458,217,063.00.

The main source of revenue for the board during the year 2019 comes form 17% of the total revenue collected for Zamfara State Government in 2019 as a result of the autonomy granted to the board by the State for an effective operational system, However the operating expenses, on the other hand, stood at N438,161,693.00.

The Financial Operations of the Board in the year under revenue (2019) indicate a surplus of N20,055,370.00.

The outlook of the board operating expenditure is as presented below for cooperation purpose.

	2019	2018	/DEC
Operating Expense	226,435,990.00	261,496,663.00	(126,259,641)
Admin. Expenses	199,093,140.00	135,388,544.00	32,023,376.00
Finance Expenses	225.108.00	16,989.00	196,280.00
Depreciation Charges	12,407,455.00	16,304,655.00	9,074,564.00
Total:-	438,161,693.00	413,203,851.00	84,962,421.00

The Financial Operations of the Board in the year under revenue (2019) indicate surplus of N20,055,370.00 as against surplus of N40,143,469.00 in the immediate preceding year (2018). Income of the board during the year under review increase substantially. We recommend that the board should continue to embank on continues overhanging of Tax collection machinery so a to earn more revenue collection for the Government of Zamfara State as to the income is anchored on 17% of total revenue collected.

OBSERVATIONS

- i. The Audit under review observed critically that assets procure to not have invoice/receipt indicating the date of purchase.

- ii. We also noted that during the Audit exercise the board does not have a current and comprehensive manual of Accounting Policies and procedure the manual in place should be up dated to standardized the board accounting processes in order to be used to inform all employees of designed operating procedures and policies in line with the International Financial Reporting Standing (IFRS) such a manual could also greatly minimize the time required to trains new staff members with accounting responsibilities.
- iii. We observed during our Audit Exercise that some payment vouchers, do not carry date of transaction classifications of the voucher into head and sub head could not be ascertained.
- iv. We also observed that few books of accounts were not maintained , in particular general ledger and subsidiary ledger for instance schedule of debtors etc were not prepared nor maintained except the cash book, payment vouchers and bank statements were presented for this Audit Exercise.

ZAMFARA AGENCY FOR POVERTY ALLEVIATION (ZAPA)

REVIEW OF FINANCIAL OPERATION

Below is the financial highlight of the agency for the year ended 31st December 2019 compared with the previous year (2018) evaluation purpose.

<u>INCOME</u>	<u>2019</u>	<u>2018</u>
i. 5% Incentive on loan recovered	5,098,989.00	4,494,065.00
ii. Grant Salary	2,926,707.00	2,861,799.00
iii. 1% Account	<u>23,647,549.00</u>	<u>22,032,649.00</u>
Total:-	<u>N31,673,245.00</u>	<u>N27,388,513.00</u>
 <u>EXPENDITURE</u>		
Personnel cost	2,926,707.00	2,861,799.00
Administrative Expenses	20,958,950.00	13,767,626.00
Transfer to AG	NIL	NIL
Payment for Golf Cards others	6,000,000.00	10,000,000.00
Financial Charges	<u>28,476.00</u>	<u>48,830.00</u>
	<u>29,944,133.00</u>	<u>26,778,255.00</u>
Surplus/(Deficit) for the year	1,759,112.00	2,610,258.00

The agency recorded surplus of N2,610,258.00 in 2018 and N1,759,112.00 in 2019. This surplus recorded were as the result of increase revenue during the years.

OBSERVATIONS

- i. There is need for improvement in the system of record keeping and close supervisor of works done, payment with and supporting documents.
- ii. We observed that bank reconciliation was not properly prepared which could detect errors, some un-authorized charges could go unnoticed.

- iii. We also observed that the agency did not maintained fixed assets register as this important document, this could lead to loss of properties and wrongly claimed by unauthorized person.
- iv. We observed that many beneficiaries of this noble have not completed their repayment while some have not pay any thing total amount outstanding as at 31st December 2019, was N3,146,946,745.00. This could rundown and cripple the activities of the agency.
- v. We observed that the end of the stock account was not carryout by the agency

PENSION AND GRATUITY DEPARTMENT

As at 31/12/2019, it was observed that (477) Four hundred and seventy seven files belonging to voluntary/compulsory retirement, deceased and contract staff from various MDA were processed and approved by the State Auditor General and to be settle by the State Pension Commission.

The total sum of Seven hundred and sixty one million, five hundred and ninety nine thousand, Nine hundred and thirty four Naira, eight kobo only (N761,599,934.08) was approved as Gross Gratuity, and the 7 sum of Sixty eight million, one hundred and sixty five thousand, seven hundred and ninety naira fifty kobo. (N68,165,790.50) was deducted out of Gratuity Ranging from overpayment of salaries, Car Loan, Housing Loans, over stayed in service etc.

Similarly the total sum of Five hundred and sixty seven thousand, seven hundred and forty nine naira, fourty three kobo (N567,749.43) are to be deducted out of monthly pension of the affected officers, due to expiration of their period of retirement. (One third of the monthly pension applied)

BREAKDOWN OF APPROVED TOTAL AMOUNT FOR BOTH RETIREMENT, DEATH/ CONTRACT BENEFIT FILES

i.	Retirement Gratuity	-	657,961,193.36
ii.	Death Gratuity	-	79,556,403.54
iii.	Contract Gratuity	-	<u>24,082,337.17</u>
			<u>761,599,934.08</u>

BREAKDOWNN OF TOTAL AMOUNT RECOVERIES FROM DEDUCTIONS

i.	Retirement Gratuity	-	52,343,617.14
ii.	Death Gratuity	-	15,822,173.36
iii.	Contract Gratuity	-	<u> "</u>
			<u>N68,165,790.50</u>

BREAKDOWN OF APPROVED FILES

i.	Retirement Staff	-	333
ii.	Death Staff	-	84
iii.	Contract Staff	-	<u>60</u>
			477

As per list stated below:-

OFFICE OF THE STATE AUDITOR GENERAL
SAMARU AREA GUSAU, ZAMFARA STATE
PENSION AND GRATUITY DEPARTMENT
APPROVED PAYMENT GRATUITY AND MONTHLY PENSION REPORT

JANUARY - DECEMBER 2019

S/N	NAME	MDAs	DATE OF APPROVAL	FILE NO	COMP NO	GROSS GRATUITY	DEDUCTION	NET GRATUITY	MONTHLY PENSION	LASTPAY SALARY
1	IBRAHIM B. BAWA	ARABIC BOARD	15/1/19	2200163	4136	4,092,870.94	239,180.00	3,853,690.96	90,952.68	119,890.00
2	MUHAMMAD BAKO	HSMB	15/1/19	2200220	3395	696,376.47		696,763.47	15,667.97	20,164.92
3	LAWALI UMAR	JUDICIARY	15/1/19	2200048	13411	450,401.95	133,175.00	317,227.00	10,236.41	23,748.32
4	SURAJO SADIQ ALIYU	HSMB	16/1/19	2200083	23861	1,021,310.40		1,021,310.40	24,945.80	30,399.00
5	YAHAYA NAKAZALLE	HSMB	19/1/19	2200268	3160	1,521,489.60	139,919.00	1,381,571.00	34,478.20	31,090.85
6	MUSTAPHA LAWAL DAN MUNA	HISBAH COMMISSION	16/1/19	2200180	9798	388,837.44	176,879.00	211,957.00	9,195.48	21,439.58
7	MOHAMMED UMAR GUSAU	MIN. OF AGRIC	16/1/19	2200227	4204	1,306,445.76	61,381.70	1,245,064.06	29,032.13	30,190.85
8	SHINGE S. NOMA	MIN. OF EDUCATION	15/1/19	2200269	634	2,449,528.56	47,549.32	2,401,979.24	54,433.97	47,549.32
9	SANI BELLO DAMBA	FASCO	16/1/19	2200275	4181	1,903,674.60	125,363.40	1,778,372.00	42,303.80	31,340.85
10	MUHAMMED KABIRU MORIKI	HEAD OF SERVICE	19/1/19	2200273	7530	5,396,701.37		5,396,701.37	120,132.05	139,885.42
11	SANI MUSA GUMMI	TSB	17/1/19	2200200	15685	643,365.04	67,708.00	575,657.04		41,246.00

12	MUSA JABAKA	ZACAS	17/1/19	2200285	8364	1,052,827.19		1,052,827.19	24,608.77	37,083.34
13	ABDULHAMID GARBA	LIBRARY BOARD	17/1/19	2200276	9606	399,109.08	78,935.28	319,174.00	9,380.76	19,983.82
14	ABDULLAHI ABUBAKAR	ZADP	21/1/19	2200271		1,869,715.85	166,669.95	1,703,045.90	42,253.48	52,253.48
15	RUFAI MUHAMMAD ANKA	HSMB	21/1/19	2200281	4837	5,651,136.00	184,522.40	5,466,613.60	125,580.80	88,961.02
16	IBRAHIM IDRIS	MIN. OF HEALTH	21/1/19	2200272	18151	337,708.08	68,916.41	268,792.00	8,181.06	18,795.47
17	GARBA MUHAMMED GUMMI	ZASCO	21/1/19	2200284	4168	829,466.28	101,324.60	728,141.68	18,432.58	20,264.92
18	ALIYU MUHAMMAD KAYA	MIN. OF WORKS	21/1/19	2200288	1841	2,142,948.06	36,770.40	2,106,178.00	47,621.08	39,064.25
19	BELLO IBRAHIM	HAJJ COMMISSION	21/1/19	2200213	4845	1,124,651.52	411,220.00	713,432.00	25,640.64	29,228.55
20	ALH. BALARABE MARU	STATE INVESTMENT	21/1/19	2200270	21857	3,770,288.21	579,623.18	3,190,674.73	86,081.96	144,905.87
21	MOHAMMED LAWAL AUDU	MIN. OF WOMEN	23/1/19	2200278	5454	652,513.47		652,513.47	14,746.06	20,414.92
22	BINTA MUSTAPHA	FEB	24/1/19	2200286	11336	2,634,499.08		2,634,499.08	58,544.42	65,405.70
	SUB TOTAL (JANUARY)=					40,335,864.95	2,619,137.64	37,716,727.31	892,450.10	1,073,306.45
23	MUSA A. MUSA	HSMB	7/2/2019	2200254	3081	718,687.20		718,687.20	16,333.86	20,809.62
24	ABDULLAHI LADAN	MIN. OF AGRIC	12/2/2019	220005	4780	2,591,106.48	118,968.40	2,472,138.08	57,780.14	59,484.20
25	MUHAMMAD GOJE ZURMI	HOUSING CORPRATION	11/2/2019	2200310	4941	2,613,925.44	579,301.50	2,034,623.94	58,087.23	50,667.77
26	BELO DANDARE GUMMI	CENTRAL MARKET	12/2/2019	2200283	25340	418,442.00	69,764.12	348,677.88	10,332.00	27,238.47
27	ISAH A. IBRAHIM	TSB	12/2/2019	2200300	6547	3,606,755.00		3,606,755.00	80,433.00	112,421.33
28	MAMMAN A. KOFA	ZASCO	12/2/2019	2200301	16050	310,205.29	17,934.20	292,271.09	7,504.96	17,934.20

29	DIJE SHEHU	SCH. FEEDING	12/2/2019	2200324	387	630,394.37		630,394.37	14,285.25	20,414.92
30	SAMAILA MUSA RINI	ZADP	11/2/2019	2200287	4442	2,510,878.32		2,510,878.32	55,797.30	58,264.85
31	SHAFIU SHEHU ANKA	HSMB	7/2/2019	2200187	27129	836,477.28		836,477.28		56,626.00
32	BASHIR LAWAL	HSMB	7/2/2019	2200186	26519	643,723.68		643,723.68		41,045.00
33	ABUBAKAR GARBA	MIN. OF AGRIC	13/2/19	2200274	1424	979,215.00	636,503.07	342,711.93	22,189.08	28,916.95
34	LABARAN MUHAMMAD KARU	JUDICIARY	13/2/19	2200326	12871	5,985,119.33	1,063,912.41	4,921,206.92	133,230.40	193,438.62
35	SHI'ITU SULAIMAN MORAI	TSB	13/2/19	2200325	45400	4,092,870.93	346,086.70	3,746,784.26	90,953.69	133,110.27
36	SALIHU USMAN ZURMI	HEAD OF SERVICE	14/2/19	2200318	6130	2,963,622.07	160,390.20	2,803,231.87	67,158.11	80,195.10
37	MAMMAN IBRAHIM	AFFORESTATION	14/2/19	2200320	1499	759,395.88	316,175.69	443,220.19	16,875.46	18,598.57
38	YAKUBU GARBA	MIN. OF AGRIC	14/2/19	2200317	1414	1,252,402.56	411,138.96	840,963.60	27,831.16	30,704.40
39	MOHAMMED ABUBAKAR	AGP T/MAFARA	19/2/19	2200306	6956	527,714.12		527,714.12	12,163.62	22,499.20
40	RABIU MAIGIZO	MASS EDUCATION	19/2/19	2200253	3022	497,679.77	215,938.80	281,740.97	111,520.37	19,630.80
41	SA'ADU SULE BAKURA	COMMODITY	20/2/19	2200319	5614	2,693,225.52	104,553.40	2,588,672.12	59,849.46	52,276.70
42	YAHAYA MUSA KANOMA	COMMODITY	20/2/19	2200329	5681	2,591,100.72	55,256.63	2,535,844.07	57,580.01	55,556.65
43	YUSUF AUDU	MIN. OF EDUCATION	20/2/19	2200313	489	759,395.88	44,341.27	315,054.61	16,875.46	18,748.57
44	LABBO IBRAHIM	COE MARU	20/2/19	2200327	12006	395,680.22	62,751.15	332,929.07	9,357.30	20,917.05
45	NASIRU GALADIMA	MIN. OF AGRIC	21/2/19	2200330	4461	2,646,264.97	44,904.01	2,601,360.96	59,012.95	64,148.60
46	ABUBAKAR YAHAYA T/MAFARA	MIN. OF EDUCATION	20/2/19	2200315	324	3,547,154.83	3,367,353.80	179,801.03	79,583.64	90,847.40

47	ISAH INUWA BILBIS	MIN. OF WATER	20/2/19	2200311	1095	911,935.08		911,935.08	20,265.22	19,562.40
48	ABDULAZIZ SALIHU T/M	CSC	20/2/19	2200264	5147	298,472.64		298,472.64		19,000.00
49	GARBA HARUNA	MIN. OF ENVIRONMENT	20/2/19	2200164	2135	425,953.57		425,953.57	10,011.73	18,586.50
50	KABIRU MIKAILU	JUDICIARY	20/2/19	2200314	33892	3,091,934.88	306,132.96	2,785,801.92	68,709.66	102,044.32
51	LAWALI S/PAWA BAKURA	HEAD OF SERVICE	21/2/19	2200309	5348	6,862,284.00	703,012.00	6,159,272.00	152,495.20	195,753.00
52	IBRAHIM MOH'D NA'IDDA	MIN. OF FINANCE	21/2/19	21025	4817	5,076,576.00		5,076,576.00	112,813.00	74,635.00
53	IBRAHIM ADAMU	MIN. OF EDUCATION	29/2/19	2200335	370	637,892.53		637,892.53	14,344.14	18,748.57
54	ABDULLAHI IBRAHIM MARU	MIN. OF EDUCATION	28/2/19	2200336	504	637,892.49		637,892.49	14,344.14	18,748.57
	SUB TOTAL (FEBRUARY)=					62,514,378.05	8,624,419.27	53,889,958.78	1,457,717.54	1,761,573.60
55	IBRAIM HARUNA	FASCO	5/3/2019	2200341	4193	1,271,607.21		1,224,595.86	28,306.33	31,340.85
56	IBRAHIM ADAMU	HSMB	5/3/2019	2200280	10913	410,788.80		410,788.80	9,714.60	23,991.75
57	UMARU FARUKU	AGP T/MAFARA	5/3/2019	2200333	6787	550,170.04		550,170.04	12,631.46	21,533.20
58	LAWALI M. BAWA	MIN. OF AGRIC	5/3/2019	2200340	4593	2,795,350.32	55,556.65	2,703,793.67	62,118.90	55,556.65
59	SHARIFAT UMAR YUSUF	AGP T/MAFARA	12/3/2019	2200331	6723	8,241,924.84	193,854.65	8,048,070.19	183,467.50	193,704.65
60	MAIMUNAT ABDULLAHI	FEB	12/3/2019	2200343	364	780,719.60	184,640.00	596,079.60	19,277.03	43,559.00
61	MUSTAPHA MUHAMMED	WORKS & TRANSPORT	12/3/2019	2200277	8811	709,787.52		709,787.52	16,683.04	33,272.00
62	ALIYU MOH'D MORIKI	MIN. OF FINANCE	14/3/19	2200344	165	1,878,434.73	89,344.04	1,789,090.69	42,566.87	44,672.02
63	ABUBAKAR BAWA MORIKI	MIN. OF FINANCE	14/3/19	2200345	257	2,795,350.32	116,913.20	2,678,438.00	62,118.90	58,456.60

64	ALIYU SARA KI	JUDICIARY	19/3/19	2200349	13346	1,776,404.17		1,776,404.16	39,475.65	46,273.00
65	MAMMAN DAGARI K/KOSHI	AFFORESTATIO N	19/3/19	2200352	1485	1,306,445.76	218,335.95	1,088,109.81	29,032.13	31,190.85
66	YAHAYA ABUBAKAR	AGP T/MAFARA	19/3/19	2200302	6757	2,077,765.50		2,077,765.50	46,172.57	49,930.28
67	BELLO SAHABI	YOUTH SKILL	19/3/19	2200355	1638	1,306,445.76		1,306,445.76	29,032.12	31,490.85
68	AISHATU ALH. IBRAHIM	CHILD & SOCIAL	19/3/19	2200353	5493	475,560.67	39,529.84	436,030.83	11,059.55	19,764.92
69	SHEHU USMAN	NOMADIC EDUCATION	20/3/19	2200351	2936	613,833.11	100,401.40	513,431.71	12,546.90	25,100.25
70	IBRAHIM JIMADA	MIN. OF FINANCE	20/3/19	2200303	4991	2,642,163.12		2,642,163.12	58,714.74	60,703.55
71	MUHAMMAD MUSA	AGP T/MAFARA	20/3/19	2200350	6760	1,258,255.32	44,100.55	1,214,154.77	28,888.52	41,708.70
72	SALIHU YAHAYA	MIN. OF FINANCE	20/3/19	2200348	137	763,108.80	194,681.28	568,427.70	17,050.14	20,564.92
73	UMARU MUAZU BUNGUDU	ZADP	21/3/19	2200356	4459	2,766,190.32	128,297.20	2,637,893.12	61,470.90	63,848.60
74	USMAN IBRAHIM	SSG	21/3/19	2200179	23539	277,877.84	55,016.85	222,860.99	6,861.16	20,131.00
75	AUDU USMAN	MIN. OF EDUCATION	21/3/19	2200361	705	564,037.07		564,037.07	12,902.80	20,414.92
76	DANGADO MADA	AGP T/MAFARA	21/3/19	2200360	6960	505,258.20	43,066.40	462,191.80	11,695.79	21,533.20
77	YAHAYA ABDULLAHI	CAA'S BAKURA	27/3/19	2200279	5716	4,831,725.11	573,727.05	4,257,998.06	110,529.66	163,922.00
78	ANARUWA NA MA'AZU	MIN. OF WORKS	27/3/19	2200369	1744	2,795,350.32	169,052.40	2,626,297.48	62,118.90	64,148.60
79	GARBA ALIYU	HSMB	27/3/19	2200364	3215	4,969,287.36	87,421.59	4,881,865.77	112,608.12	145,699.77
80	MAMMAN SOJA	HEALTH TECH TSAFE	28/3/19	2200359	10506	425,387.56	354,898.40	70,489.16	10,128.27	22,181.15
81	ALIYU UMAR	AGP T/MAFARA	28/3/19	2200260	6940	595,081.88		595,081.88	13,567.12	21,849.20

	SUB TOTAL (MARCH)=					49,384,311.25	2,648,837.45	46,735,473.80	1,110,739.67	1,376,542.48
82	YUSUF KARFI	JUDICIARY	3/4/2019	2200373	13493	618,886.68	86,760.46	532,126.22	13,950.31	26,028.12
83	KULU ADAMU	YOUTH SKILL	9/4/2019	2200375	15945	290,192.05		290,192.05	7,088.02	17,405.27
84	UMARU M. BAIDU	AFFORESTATION	9/4/2019	2200052	1495	793,480.68	211,563.00	581,917.68	17,632.90	19,233.00
85	GARBA USMAN GUMMI	WATER RESOURCES	10/4/2019	2200312	2453	516,405.60		516,405.60	11,813.20	20,096.43
86	SULE ALIYU BAGEGA	MIN. OF HEALTH	10/4/2019	2200370	806	6,862,284.00	667,993.64	6,194,290.36	152,495.20	247,405.05
87	SANUSI ABDULLAHI	ARABIC BOARD	10/4/2019	2200380	13601	750,324.17		750,324.17		30,360.92
88	MUSA ISAH	D/ANIMAL HEALTH	11/4/2019	2200378	1523	3,376,476.00	142,475.30	3,234,000.70	75,032.80	71,237.65
89	BELLO WADATA	JUDICIARY	11/4/2019	2200379	13503	432,122.37		432,122.37	9,921.17	24,402.20
90	SAIDU GALADIMA	FEB	11/4/2019	2200362	9295	383,735.52		383,735.52	9,074.83	19,944.00
91	MAINASARA Y. BAKURA	JUDICIARY	11/4/2019	2200382	13480	727,827.36		727,827.36	16,173.94	26,028.12
92	LAWALI BILASA BAKURA	JUDICIARY	11/4/2019	2200381	13508	1,964,550.84		1,964,550.84	44,940.70	68,077.68
93	YUSUF IBRAHIM MADA	MASS EDUCATION	16/4/19	2200305	2990	697,875.08	95,806.40	602,068.68	15,814.42	23,951.60
94	BOYI MOHAMMED	MIN. OF AGRIC	18/4/19	2200385	4287	358,255.46	19,100.00	339,155.46	8,529.89	19,100.00
95	HALLILU BALA FURFURI	MIN. OF AGRIC	17/4/19	2200383	4451	2,795,380.32	128,297.20	2,667,083.12	62,118.81	64,032.00
96	ALIYU ISAH MARU	MIN. OF AGRIC	18/4/19	2200386	4782	2,646,264.97	134,708.40	2,511,556.57	59,012.95	48,350.20
97	LAWALI BALARABE GURBI	UBE	23/4/17	2200384	15961	3,933,480.59		3,933,480.59	88,673.37	112,576.00
98	SULE MARAKA MORIKI	ZADP	24/4/19	2200387	4380	829,466.28	102,824.60	726,641.68	18,432.58	20,564.92

99	ISIIYAKA HASSAN	ZESA	24/4/19	2200388	26498	1,505,544.00		1,505,544.00	37,636.10	64,325.67	
100	ABUBAKAR MOHAMMAD	MIN. OF WORKS	25/4/19	2200365	1862	1,648,233.00	301,154.00	1,347,079.00	36,627.40	37,644.25	
101	IBRAHIM BAWA NAHUCE	HSMB	25/4/19	20937	863	6,538,536.00	2,604,348.00	3,934,188.00	145,300.80	194,582.00	
102	IBRAHIM YUSUF GUSAU	UBE	25/4/19	2200389	15959	3,983,727.73	168,567.21	3,815,160.52	88,678.87	117,605.00	
103	AMINU MUH'D ABDULLAHI	MIN. OF AGRIC	25/4/19	2200390	4601	2,631,363.12	105,153.40	2,526,209.72	58,474.74	45,822.02	
104	AMINU ISAH	BIR SERVICE	25/4/19	2200392	5237	500,388.25	288,342.47	212,045.78	11,533.77	22,180.00	
105	IBRAHIM LADAN	MIN. OF FINANCE	25/4/19	2200393	5646	1,894,516.72	64,280.47	1,830,236.25	42,704.27	42,853.57	
106	DR. UMAR MURTALA MUH'D	HSMB	25/4/19	2200391	41738	5,523,090.83	1,592,235.00	3,930,855.83		530,745.00	
	SUB TOTAL (APRIL)=						52,202,407.62	6,713,609.55	45,488,798.07	1,031,661.04	1,914,550.67
107	AMINA LAWALI	FEB	6/5/2019	2200395	3750	581,885.83	40,302.00	541,583.83	13,224.67	20,151.00	
108	SHEHU YAKUBU	AFFORESTATION	6/5/2019	21544/2013		924,546.96		924,546.96	20,545.50	Recomputation	
109	MOH'D MURTALA MAYANA	AFFORESTATION	6/5/2019	214504/2013		184,846.32		184,846.32	4,107.70	Recomputation	
110	MOHAMMED SANI YAKUBU	FEB	6/5/2019	214513/2013		212,792.40		212,792.40	6,389.02	Recomputation	
111	SHAMSU UMAR	SCHOOL OF NURSING	6/5/2019	2200316	42971	903,396.00	177,171.36	726,224.64		59,057.12	
112	MUHAMMAD ABDULLAHI	JUDICIARY	8/5/2019	2200407	12894	4,335,405.48	1,413,464.20	2,921,941.28	96,342.34	141,346.42	
113	GARBA A. ATTAH	MIN. OF AGRIC	7/5/2019	2200403	1196	829,466.28	107,624.85	721,841.43	18,432.58	21,524.91	
114	MUSA ISAH MUHAMMAD	S & T.T.B	7/5/2019	2200402	18321	787,357.80		787,357.80	19,231.44	43,467.40	
115	MOHAMMED KUNTAFIYA	FEB	13/5/19	2200397	4002	564,037.07		564,037.07	12,902.80	18,014.65	

116	ABDULLAHI DAN ANTU	JUDICIARY	8/5/2019	2200406	13028	327,523.25		327,523.25	7,698.20	23,341.95	
117	YUSUF MUHAMMAD MARU	MIN. OF YOUTH	10/5/2019	2200404	1639	2,661,359.04	50,517.77	2,610,841.27	59,141.31	50,517.77	
118	BALA ISAH	FEB	10/5/2019	2200337	10852	378,648.88		378,648.88	8,954.53	17,920.50	
119	ABDULLAHI SANI	MIN. OF ENVIRONMENT	10/5/2019	2200366	9549	283,968.30	76,617.00	306,351.30	9,056.69	19,154.25	
120	SALIHU SHANUN NOMA	HSMB	13/5/19	2200287	14557	337,714.00	64,575.00	273,139.00	8,102.00	18,450.40	
121	YAHAYA UMAR BALARABE	SCHOOL OF NURSING	13/5/19	2200408	24325	960,612.00		960,612.00		55,338.15	
122	YAKUBU BAUSHE	FEB	13/5/19	2200409	9236	420,584.67	18,042.57	402,542.10	9,885.53	17,892.57	
123	KABIRU ISAH	HSMB	13/5/19	2200184	26530	898,438.56		898,438.56		41,702.00	
124	BELLO SANI	HSMB	15/5/19	2200372	3185	615,326.40		615,326.40	13,843.80	28,370.37	
125	HASSAN ABDULLAHI ANKA	HSMB	16/5/19	2200413	1320	6,862,284.00	220,788.06	6,641,495.94	152,495.20	220,788.05	
126	JUSTICE BELLO ALIYU GUSAU	JUDICIARY	20/5/19	2200419	1102	4,210,492.51		42,210,492.01	938,010.94	585,706.47	
127	BAWA MOHAMED FALALE I	ZADP	16/5/19	22004012	4764	2,234,456.64	80,983.24	2,153,473.40	49,654.59	40,491.62	
128	YUSUF MUHAMMAD	MIN. FOR LOCAL GOVT.	16/5/19	22004011	9424	604,411.89		604,411.89	14,206.32	26,708.15	
129	SHEHU NAGWAGWO	ZADP	22/5/19	220065	4715	518,407.37		518,407.37	11,902.21	19,562.40	
130	ABDULLAHI MOHAMMED	ANIMAL HEALTH	23/5/19	2200423	1525	3,355,884.00	348,116.04	3,007,767.96	74,575.20	28,916.95	
132	MUHAMMED SANI GARBA	JUDICIARY	23/5/19	2200421	12876	5,657,158.64	387,113.04	5,270,045.60	126,397.87	193,556.52	
	SUB TOTAL (MAY)=						39,651,004.29	2,985,315.13	36,665,689.16	1,675,100.44	1,691,979.62
131	HAMISU LAWALI GUSAU	JUDICIARY	10/6/2019	2200428	13198	1,976,613.48	153,783.30	1,822,830.18	43,924.74	51,261.10	

133	UMMARU GOGA	MIN. OF WOMEN	20/6/19	2200332	21869	265,964.21		265,964.21	6,567.02	17,772.12	
134	FADIMATU LAWALI	FEB	20/6/19	2200429	32091	273,571.58	120,980.30	152,591.28		17,282.90	
135	AUWAL ABDULLAHI BUNGUDU	TSB	20/6/19	22004010	6138	2,285,098.50	23,379.84	2,261,718.66	51,055.95	63,763.10	
136	IBRAHIM B. MUHAMMAD	ZADP	25/6/19	2200405	4567	5,726,112.00	548,940.00	5,177,172.00	127,246.93	137,160.00	
137	SADIQ A. BARA'U	MIN. OF WORKS	28/6/19	2200442	35834	5,378,841.00	1,147,453.76	4,231,387.24	119,529.80	143,431.72	
138	SULE LABBO AWALA	JUDICIARY	28/6/19	2200434	10373	727,911.36	51,256.24	676,655.12	16,175.81	26,028.12	
139	IBRAHIM LADAN	AGP T/MAFARA	28/6/19	2200437	6954	560,544.32		560,544.32	12,869.64	20,761.20	
140	ALIYU GARBA	AGP T/MAFARA	28/6/19	2200438	6964	527,714.12		527,714.12	12,163.62	21,533.20	
	SUB TOTAL (JUNE)=						17,722,370.57	2,045,793.44	15,676,577.13	389,533.51	498,993.46
141	ABDULLAHI SHEHU MOH'D	MIN. OF WORKS	2/7/2019	2200443	5825	1,677,209.00	800,723.00	876,486.00	38,824.00	57,194.50	
142	YUSUF USMAN KAURA	HEAD OF SERVICE	2/7/2019	2200446		14,787,258.00		14,787,258.00	410,757.16	410,757.16	
143	MUHAMMAD USAMATU	SSTB	2/7/2019	2200441	12330	869,019.45	53,881.00	815,138.45		53,881.00	
144	LAWAI BAKO DAURAN	MIN. OF EDUCATION	2/7/2019	2200431	709	793,480.68	254,311.20	539,169.48	17,632.90	220,042.00	
145	NURA SANI JIBRIN	MASS EDUCATION	4/7/2019	2200394	15227	491,395.64	60,352.00	431,043.64	12,133.23	30,176.00	
146	MARYAM IBRAHIM	UBE	4/7/2019	2200426	15954	3,705,848.04	72,627.68	3,633,220.36	82,352.18	102,339.00	
147	MANI NAMAJE	DIR. OF INTERPARTY	9/7/2019	2200439	26331	272,580.00	71,036.20	201,543.80	6,730.00	17,759.05	
149	IBRAHIM MAILINGI MARADUN	ZADP	9/7/2019	2200447	4758	2,187,023.04	277,215.19	1,909,807.85	48,600.51	39,452.17	
150	RABIU JIBO	ARABIC BOARD	9/7/2019	2200190	10681	873,938.52		873,938.52	20,667.47	39,406.90	

151	AMAL M.H.A SULAIMAN	ARABIC BOARD	9/7/2019	2200449	4074	3,874,524.89		3,874,524.89	86,403.72	118,075.40
152	YUSUF MUHAMMED	TSB	15/7/19	2200445	25255	808,577.99		808,577.99		37,504.83
153	DALUTA SHARIF ABDULKARIM	MIN. OF COMMERCE	24/7/19	2200420	7813	1,211,250.08	446,207.58	765,042.50	28,469.55	49,578.62
154	ADAMU GIDAN GYARE	MASS EDUCATION	29/7/19	2200457	2976	641,526.16		641,526.16	16,986.80	22,411.40
155	ISAH BAKURA	HIGHER EDUCATION	31/7/19	2200454	412	829,466.28	320,544.00	508,922.28	18,427.18	20,034.00
156	IBRAHIM MOHAMMED	MIN. OF EDUCATION	31/7/19	2200452	037	645,362.00		645,326.00	14,547.00	18,748.57
	SUB TOTAL (JULY)=					33,668,459.77	2,356,897.85	31,311,561.92	802,531.70	1,237,360.60
158	MUSTAPHA SA'ADU YAHUZA	RADIO & TELEVISION	2/8/2019	2200464	7973	2,795,350.32		2,795,350.32	62,118.89	85,646.10
159	MUHAMMED MUSA GUMMI	ZASCO	6/8/2019	2200444	4300	821,666.41	162,074.10	659,592.31	18,323.55	21,440.10
160	ILIYASU MUHAMMED	HOME AFFAIRS DEPT.	19/8/19	2200467	9170	403,669.28	19,304.25	384,365.03	9,487.95	19,304.25
161	WADATA ADAMU	MIN. OF EDUCATION	19/8/19	2200469	292	2,379,527.00	549,970.77	1,829,566.23	52,878.00	43,764.25
162	AHMED ABUBAKAR	ZACAS	19/8/19	2200468	229	5,085,292.64	127,747.75	4,957,544.89	113,404.02	127,747.75
163	LAWALI SALISU	FEB	19/8/19	2200461	3691	518,407.38	109,547.44	408,857.94	11,902.21	19,562.40
164	ABDULLAHI DANJUMA	MIN. OF AGRIC	20/8/19	2200470	1546	2,422,641.00	192,445.80	2,230,195.20	54,355.00	64,148.60
165	IBRAHIM MINDAU JANGERU	ZADP	21/8/19	2200425	4584	1,306,445.76	117,485.54	1,188,960.22	29,032.13	31,498.55
166	SULE GARBA GAYARI	ZADP	21/8/19	2200342	4771	2,437,913.52	587,613.85	1,850,300.67	54,175.86	53,569.35
167	MUHAMMED D. LAWAL	UBE	22/8/19	2200433	15857	2,522,004.70	134,855.13	2,387,149.57	56,140.52	54,671.00
168	YUSUF UBANDAWAKI	ZADP	26/8/19	2200289	4767	1,306,445.76	194,242.05	1,112,203.71	29,032.12	31,190.85

169	MUSA JIBRIL GUMMI	MIN. OF FINANCE	28/8/19	2200474	175	926,536.68	67,684.20	858,852.48	20,589.71	22,561.40
170	ILIYASU UMAR GUSAU	HOUSING CORPRATION	28/8/19	2200471	4939	2,646,264.97	103,417.00	2,542,847.97	59,012.96	59,148.60
171	BAIDU NABAWA	HIGHER EDUCATION	28/8/19	2200465	390	808,816.68		808,816.68	17,973.70	19,926.77
172	MAIMUNA SHI'ITU	FEB	28/8/19	2200363	3998	652,513.47	6,249.50	646,263.97	14,746.07	18,748.57
	SUB TOTAL (AUGUST)=					27,033,495.57	2,372,637.38	24,660,858.19	603,172.69	672,928.54
173	NURA IMAM	HOS	3/9/2019	2200484	36128	486,546.74		486,546.74		18,850.40
174	MUHAMMAD MUJTABA ISAH	ADMINISTRATI ON	3/9/2019	2200482		15,645,042.00		15,645,042.00	434,584.50	434,584.50
175	DOGARA SANI	HSMB	3/9/2019	2200477	10235	446,325.60		446,325.60	10,626.80	24,599.95
176	JAFARU BELLO	HSMB	3/9/2019	2200478	3293	770,955.36		770,955.36	17,422.72	26,347.62
177	ADAMU JIBRIL GUMMI	MIN. OF FINANCE	3/9/2019	2200481	224	3,732,441.00	485,628.40	3,246,812.60	82,944.00	60,703.55
178	AISHATU ABDULLAHI JAO	RADIO & TELEVISION	5/9/2019	2200485	7437	1,846,909.80		1,846,909.80	41,042.44	57,173.17
179	AMINU DANGO	MIN. OF FINANCE	5/9/2019	2200483	25105	2,795,350.32	127,692.20	2,667,658.12	62,118.89	63,848.60
180	LABBO TELA	ZADP	5/9/2019	2200479	16068	322,045.10	17,447.27	304,597.83	7,725.83	17,447.27
181	ABU A. ALIYU GUSAU	HEAD OF SERVICE	10/9/2019	2200480	683	1,648,692.00	379,737.24	1,268,954.76	36,637.60	31,644.77
182	BINTA ABDULKARIM	HSMB	10/9/2019	2200241	10946	809,640.00	221,327.70	588,312.30	17,992.00	20,120.70
183	KABIRU ADAMU DINAWA	ESTABLISHMEN T	11/9/2019	2200495	7036	2,571,722.30	721,670.80	1,850,051.50	57,459.98	64,148.60
184	HABIBU RABIU GUSAU	HIGHER EDUCATION	10/9/2019	2200486	5813	2,637,584.84	203,676.60	2,433,908.24	58,713.36	67,892.20
185	ALIYU A. IDRIS	MIN. OF HEALTH	11/9/2019	2200496	864	6,376,644.00	1,806,220.44	4,570,423.56	141,703.20	150,518.37

186	SHEHU IBRAHIM MARU	MIN. OF FINANCE	11/9/2019	2200473	35	1,831,520.00	432,417.30	1,399,102.70	41,897.00	64,707.30
187	HARUNA SANI	ZADP	11/9/2019	2200491	4384	708,847.00	91,991.20	616,855.80	15,870.00	19,712.40
188	UMARU ABUBAKAR YACINKU	MIN. OF FINANCE	12/9/2019	2200501	191	5,396,705.00		5,396,705.00	120,133.00	136,336.12
189	YAHUZA UMAR	MIN. OF FINANCE	13/9/19	2200502	339	2,430,790.07	41,689.85	2,389,100.22	54,311.13	41,689.85
192	HUSSAINI SHINKAFI HARUNA	ZASCO	12/9/2019	2200490	4302	1,306,445.26	166,112.02	1,140,333.24	29,032.13	21,761.40
193	KABO JEKADIYA	SCHOOL FEEDING	25/9/19	2200498	440	718,868.00		718,868.00	16,128.00	19,562.40
	SUB TOTAL (SEPTEMBER)=					52,483,074.39	4,695,611.02	47,787,463.37	1,246,342.58	1,341,649.17
194	IBRAHIM GARBA	FEEDING COMMISSION	2/10/2019	2200497	433	687,681.00		687,681.00	15,428.00	19,562.00
195	HAJIYA SHIBO	HSMB	2/10/2019	2200448	3288	586,163.97	212,825.32	373,338.65	13,363.85	2,014.92
196	YUSUF JIBRIL GUSAU	HEAD OF SERVICE	2/10/2019	2200502	7498	5,213,130.00		5,213,130.00	15,848.00	138,110.27
197	LAWALI MOH'D JAJA	MIN. OF ENVIRONMENT	2/10/2019	2200506	9546	1,498,554.72	252,157.99	1,246,396.73		36,022.57
198	HASSAN MOHAMMED	HSMB	2/10/2019	2200508	10503	560,963.52	47,463.80	513,499.72	13,185.04	23,731.90
199	MAIRI BAKANE MORIKI	HSMB	3/10/2019	2200462	14534	337,789.90	19,816.76	317,973.14	8,103.55	19,816.70
200	BUHARI MAIBABA MARU	MASS EDUCATION	3/10/2019	2200503	6626	3,574,049.00	53,471.45	3,520,577.55	79,855.00	114,581.68
201	INUWA MOHAMMED	ZASCO	3/10/2019	2200520	4182	1,306,449.00	241,526.80	1,064,922.20	29,033.00	30,190.85
202	UMARU MUSA	MIN. OF AGRIC	3/10/2019	2200519	4596	1,288,429.74	124,392.48	1,164,037.26	28,631.77	31,098.12
203	ISHAQ BALA MOH'D	JUDICIARY	3/10/2019	2200512	13330	625,803.23	132,940.00	492,863.23	14,367.93	26,588.82
204	MANSUR IBRAHIM	MIN. OF COMMERCE	7/10/2019	2200513	32245	657,325.00	281,271.87	376,053.13		19,570.17

205	YUSUF IBRAHIM BUNGUDU	HEAD OF SERVICE	7/10/2019	2200524	37721	5,295,983.40		5,295,983.40	117,688.52	135,690.47
206	ABU YARI BAKURA	JUDICIARY	7/10/2019	2200516	13031	293,793.38		293,793.38	6,905.40	22,233.00
207	SAMAILA MUDI	HEAD OF SERVICE	7/10/2019	2200525	45325	3,780,808.86		3,780,808.86	84,017.97	177,734.00
208	ISAH GARBA	LAW REFORM COM.	7/10/2019	2200522	2078	424,369.00	70,355.85	354,013.15	30,402.00	43,819.25
209	MOHAMMED NATA'ALA	CEO MARU	7/10/2019	2200528	8594	466,241.00		466,241.00	10,898.00	22,394.40
210	BAWA AHMAD	BIR SERVICE	7/10/2019	2200527	5162	5,047,410.60		5,047,410.60	112,164.68	147,935.00
211	ALIYU LADAN	BIR SERVICE	3/10/2019	2200458	43	506,857.40	22,467.00	484,390.40	11,682.88	22,467.00
212	IBRAHIM MUSA ANKA	TSB	3/10/2019	2200510	6659	2,709,847.44	1,564,976.60	1,140,870.84	60,218.83	68,042.20
213	SA'ADU ABDULLAHI	TSB	8/10/2019	2200532	6718	3,677,636.76		3,677,636.76	82,013.03	114,229.60
214	AHMED SULAIMAN ABDULKARIM	MIN. OF COMMERCE	8/10/2019	2200513	18162	793,479.00	134,393.00	659,086.00	17,632.00	19,199.00
215	ALIYU ISAH K/KOSHI	MIN. OF ENVIRONMENT	8/10/2019	2200529	2078	1,337,688.00		1,337,688.00	30,402.00	43,819.25
216	TA ALHAJI DAN NANA	FEEDING COMMISSION	8/10/2019	2200531	19792	296,853.00		296,853.00	7,181.00	17,772.12
217	SHEHU BELLO GUSAU	STATE AUDIT	8/10/2019	2200542	5263	3,414,701.16		3,414,701.16	75,882.24	87,731.92
218	UMARU B/RUWA GUSAU	JUDICIARY	10/10/2019	2200430	14004	379,209.43	5,910.34	320,069.09	8,818.82	23,656.12
219	GARBA B. AHMED	HSMB	10/10/2019	2200533	3203	6,833,124.00	2,443,077.67	4,390,646.33	151,847.00	168,097.97
220	ABUBAKAR SODANGI	ZASCO	10/10/2019	2200547	15981	398,313.38		398,313.38	9,483.65	20,197.87
221	MUHAMMAD ALIYU TSAFE	MIN. OF AGRIC	10/10/2019	2200544	1128	2,281,890.24	589,259.00	1,692,631.24	50,708.67	53,569.35
222	BELLO MUHAMMED MAFARA	HEAD OF SERVICE	10/10/2019	2200523	7151	2,591,100.72	536,707.80	2,054,392.92	57,580.02	59,634.20

223	ABUBAKAR ISAH MARU	STATE AUDIT	14/10/19	2200545	3267	3,023,885.16	69,024.02	2,954,861.04	67,197.45	69,997.00
224	ISAH MUHAMMED LABBO	ZADP	14/10/19	2200547	4774	2,540,686.32	117,080.85	2,423,605.47	56,459.69	58,122.00
225	HARUNA AJIYA ANKA	BIR SERVICE	15/10/19	2200548	5165	3,801,378.00		3,801,378.00	84,475.00	109,684.00
226	USMAN MOHAMMED ISAH	HIGHER EDUCATION	15/10/19	2200499	5907	793,480.63		793,480.63	17,632.91	18,748.57
227	AUDU NA MAIDAJI	HSMB	15/10/19	2200459	19448	292,793.28	44,351.24	248,442.04	7,151.58	22,175.62
228	IBRAHIM DAN HAMSIN	GOVT. HOUSE	16/10/19	2200560	2806	652,513.47	349,603.64	302,909.83	14,746.06	20,564.92
229	SA'IDU ZAKI	AGP T/MAFARA	16/10/19	2200515	6916	271,298.49	57,602.70	213,695.79	6,626.54	19,200.90
230	HAUWAU MUHAMMED	HSMB	16/10/19	2200456	28395	256,241.60		356,241.60	6,971.90	23,373.62
231	ABDULLAHI MAGAMI K/KOSHI	ZADP	17/10/19	2200571	4637	1,306,445.76		1,306,445.76	29,032.12	31,490.85
232	SALISU IBRAHIM GUSAU	TSB	17/10/19	2200573	5815	4,122,030.96		4,122,030.96	91,600.69	119,740.00
233	AHMAD DAWA	MASS EDUCATION	17/10/19	2200564	3016	778,290.82	44,822.80	733,468.03	17,501.25	22,411.40
234	SANI MUHAMMAD KANOMA	NOMADIC EDUCATION	17/10/19	2200534	2924	778,290.81	50,200.70	728,090.11	17,501.28	25,100.35
235	SANI BANJO	ZASCO	17/10/19	2200538	4286	442,156.00	160,328.84	281,827.16	10,335.00	18,936.47
236	MALLAMA YAR TSADA	HSMB	17/10/19	2200557	14499	334,651.20		334,651.20	8,096.40	23,560.10
237	AUDU UMARU	ZADP	17/10/19	2200424	4707	496,138.64		496,138.64	11,390.94	18,400.00
238	DAMMU GARBA	SCHOOL FEEDING	17/10/19	2200564	409	687,683.25	96,812.00	590,871.25	15,428.79	19,562.40
239	SULE MUHAMMAD	FEB	17/10/19	2200436	3878	1,306,452.96	56,803.24	1,249,649.72	29,032.29	28,401.62
240	ZAYYANU SULAIMAN	LOCAL GOVT. AUDIT	17/10/19	2200553	14683	831,746.20	44,086.40	787,659.80	19,953.50	44,086.40

241	MUHAMMAD N. ABUBAKAR	ZADP	17/10/19	2200422	4795	1,126,301.76	108,918.40	1,017,383.36	25,028.92	27,229.60
242	ABUBAKAR KARFI	JUDICIARY	17/10/19	2200537	13323	319,321.00	233,193.32	86,127.68	7,506.00	23,319.32
243	ABDULLAHI IBRAHIM MRD	WATER RESOURCES	17/10/19	2200536	712	775,353.00		775,353.00	17,358.00	20,540.00
244	DAYYABU A. MANI	STATE LIBRARY	17/10/19	2200535	4853	636,269.15	38,608.50	597,660.63	14,378.97	19,304.25
245	IBRAHIM WAKILI	NOMADIC EDUCATION	17/10/19	2200552	2931	989,201.80	73,616.90	915,584.90	22,898.19	36,808.45
246	MAMMAN GARBA	ZADP	17/10/19	2200487	15914	280,353.39	125,539.40	154,813.99	6,847.71	17,934.20
247	DR. BELLO UMAR GUSAU	CEO MARU	17/10/19	2200558	5896	8,019,815.70		8,019,815.70	178,218.13	164,222.00
248	SALISU USMAN GUSAU	TSB	17/10/19	2200574	6219	4,122,030.96		4,122,030.96	91,600.69	82,382.63
	SUB TOTAL (OCTOBER)=					95,850,456.16	8,403,606.68	87,446,849.48	2,018,312.85	2,794,807.39
249	ABUBAKAR ISAH GUSAU	TSB	6/11/2019	2200603	6545	2,637,584.84	68,192.20	2,569,392.64	58,213.36	68,192.20
250	SULE BAKOSHI MORIKI	STATE BUREAU	6/11/2019	2200605	4768	2,488,915.92		2,488,915.92	55,309.24	50,341.00
251	SAMAILA DAN BAKI	HSMB	6/11/2019	2200586	14490	356,241.60		356,241.60	8,546.20	23,974.65
253	ADAMU MOHAMMED ANKA	JUSTICE	6/11/2019	2200601	2301	2,322,196.15	154,269.18	2,167,926.97	53,754.54	116,492.55
254	SANI DANGALADIMA BUNGUDU	MIN. OF SCIENCE	6/11/2019	2200608	6599	5,544,556.20		5,544,556.20	123,212.36	122,817.75
255	MUHAMMED HASSAN GUSAU	MIN. OF SCIENCE	6/11/2019	2200607	6533	5,544,556.20		5,555,556.20	123,212.36	122,401.37
256	SADISU IBRAHIM	MIN. OF EDUCATION	6/11/2019	2200606	712	5,544,556.20		5,544,556.20	123,212.36	97,003.73
257	SULEMAN ABUBAKAR MORIKI	MIN. OF SCIENCE	6/11/2019	2200609	3729	4,092,870.96	123,817.75	3,969,053.21	90,952.68	123,817.75
258	BELLO A. HALILU	HOS	6/11/2019	2200602	15540	5,295,983.40	235,687.50	5,060,295.90	117,688.47	144,298.47

259	ADAMU SANI	SCH. OF NURSING	6/11/2019	2200613	19882	327,273.38	249,875.52	77,397.86	7,918.14	21,791.47
260	BALA KAURA	MIN. OF SOCIAL	6/11/2019	2200581		608,282.40	267,345.00	340,937.40	13,824.60	20,565.00
261	HABIBU MUH'D WAKILI	HEAD OF SERVICE	6/11/2019	2200600	7194	2,947,243.32		2,947,234.32	654,949.29	67,050.20
262	IBRAHIM GARBA	HIGHER EDUCATION	6/11/2019	2200604	13796	3,655,768.09	247,119.55	3,408,648.54	82,842.70	168,764.00
263	SANI ALIYU MORIKI	SSTB	6/11/2019	2200619	5873	5,573,216.20	114,440.00	5,458,776.20	123,860.36	114,440.00
264	SAMAILA ABUBAKAR	HSMB	6/11/2019	2200590	25055	1,575,391.68		1,575,391.68	38,898.60	73,139.00
265	ABUBAKAR LADAN SHAMUSHALE	NOMADIC EDUCATION	7/11/2019	2200466	2933	455,652.00	112,152.00	343,500.00	10,547.50	22,430.40
266	SADI SANI	ZAROMA	7/11/2019	2200610	6091	728,372.39	567,007.92	161,364.47	16,938.89	30,704.00
267	MUHAMMED BAWA FALALE II	ZADP	7/11/2019	2200521	4792	876,136.00	61,596.24	814,539.76	20,043.00	31,098.12
268	MUHAMMAD UMAR	AGP T/MAFARA	7/11/2019	2200612	6939	529,772.60		529,772.60	12,136.98	22,649.20
269	LAWALI YAHUZA RUNJI	HOME AFFAIRS DEPT.	7/11/2019	2200621	9177	430,864.67	30,296.80	400,567.87	10,071.02	20,197.87
270	NASIRU UMAR MARAFA	HSMB	6/11/2019	2200622	2744	5,947,312.08	783,843.68	5,163,468.40	133,433.30	192,665.00
271	SANI MADARO KURYA	ZADP	7/11/2019	2200624	4049	1,252,402.56	123,238.68	1,129,163.88	27,831.16	29,009.67
272	ABDULLAHI GARBA NAHUCHE	ZADP	7/11/2019	2200623	4671	1,975,380.92		1,975,380.92	45,036.19	67,050.20
273	DAIFURU AHMED K.	ARABIC BOARD	6/11/2019	2200568	13606	534,610.67	49,933.80	484,676.87		24,266.90
274	LAWALI SANI TSAFE	MIN. OF HEALTH	7/11/2019	2206251	851	696,738.07	148,609.44	548,128.63	15,667.39	20,264.92
275	HASSAN S/RUWA MARU	HIGHER EDUCATION	7/11/2019	2200507	5939	844,811.01	353,761.21	491,049.86	18,805.73	21,140.10
276	IBRAHIM MUSA	CABINET AFFAIRS	13/11/19	2200626	8983	430,864.67	58,306.86	372,557.81	10,071.02	19,435.62

277	ABDULLAHI LADO ANKA	TSB	13/11/19	2200629	6652	4,092,870.96		4,092,870.96	90,952.69	112,250.01
278	MUHAMMED KABIR ADAMU	CAS BAKURA	13/11/19	2200628	1143	7,105,478.10	172,026.00	6,933,452.10	157,899.50	172,026.00
279	MUHAMMAD ANCHANA DAMRI	SHARIA COURT	13/11/19	2200627	13377	300,346.67		300,346.67	7,059.43	22,233.00
280	YUSUF ABUBAKAR	MOE	13/11/19	2200589	480	718,894.77	212,982.84	505,911.93	16,031.69	17,748.57
281	SHEHU GARBA	ZADP	13/11/19	2200611	4709	819,141.48		819,141.48	18,203.14	20,019.85
282	DANDARE GARBA	HOTEL MGT	13/11/19	2200504	9414	408,152.16		408,152.16	9,593.32	17,572.00
283	BELLO MUHAMMAD GUMMI	ZADP	13/11/19	2200617	4754	1,252,402.56	60,619.34	1,191,783.22	27,831.16	30,309.67
284	SANI MUHAMMAD K/KOSHI	ZADP	13/11/19	2200616	4675	1,450,974.21		1,450,974.21	33,080.38	41,680.07
285	AHMAD HARUNA	MIN. OF WORKS	13/11/19	2200555	1944	1,826,295.55	33,600.00	1,792,695.55	41,930.26	64,148.60
286	MANNIR BELLO	ZACAS	13/11/19	2200579	31927	1,131,877.42		1,131,877.42		59,402.75
287	MANI MASHIRIDDA	ARABIC BOARD	13/11/19	2200563	4127	829,466.28		829,466.28	18,432.59	20,414.92
288	GARBA MUHAMMED	HEAD OF SERVICE	18/11/19	2200634	8994	502,675.41	50,820.44	451,854.97	11,749.51	54,862.90
289	UMARU ABDULMUMINU MARU	ZADP	18/11/19	2200632	4790	1,011,562.24		1,011,562.24	23,062.35	68,965.10
290	SANI DAN BAYYE	FEB	18/11/19	2200368	10806	420,584.07	17,770.50	402,814.17	9,885.00	17,770.00
291	NAIRO IBRAHIM	SCHOOL OF HEALTH	18/11/19	2200633	10509	404,459.21		404,459.21	9,564.91	23,314.68
292	MUHAMMAD TULLE KANOMA	MIN. OF HEALTH	18/11/19	2200587	857	1,103,220.00	230,943.96	872,276.04	24,516.00	17,764.92
293	IBRAHIM MOHAMMED	HIGHER COURT	19/11/19	2200638	13935	441,918.71	280,496.44	161,422.27	10,414.78	23,374.87
294	DANDARE BALGARE	MIN. OF AGRIC	19/11/19	2200637	13087	793,480.68		793,480.68	17,632.90	19,199.00

295	MOHAMMED BALE	FEB	20/11/19	2200640	9282	43,658.90	17,770.50	418,738.40	10,202.96	17,770.50
296	SAIDU BAKWAI ZURMI	MIN. OF WORKS	20/11/19	2200554	1942	2,795,350.32	34,212.58	2,761,137.74	62,118.89	64,148.60
297	BUHARI ABDULKARIM	HEAD OF SERVICE	20/11/19	2200642	1674	14,787,258.00	150,199.72	14,637,058.08	410,757.17	409,635.60
298	GARBA ABDULLAHI	MIN. OF URBAN	20/11/19	2200635	2379	2,795,359.32	92,045.27	2,703,314.05	62,118.89	64,148.60
299	MARYAM AHMED RAUFAI	FEB	21/11/19	2200645	3839	4,122,030.96	123,817.75	3,998,213.21	91,600.69	123,817.75
300	MOHAMMAD DAN GWAMMA	ZAROMA	21/11/19	2200631	6100	784,837.58	571,665.96	213,171.62	18,090.22	29,059.22
301	SAMAILA USMAN	ZADP	22/11/19	551-2002		488,602.83	112,933.44	375,669.39	11,217.92	Recomputation
	SUB TOTAL (NOVEMBER)=					113,648,452.57	5,911,398.07	107,737,054.50	3,190,923.79	3,347,638.32
302	ABDULKADIR AHMAD MADA	ZACAS	4/12/2019	2200652	6409	7,763,485.37		7,763,485.37	173,459.51	171,985.66
303	ZALIHATU MOHAMMAD IDRIS	AGP T/MAFARA	4/12/2019	2200651	32441	1,131,883.22		1,131,883.22		74,428.05
304	SALISU MUHAMMAD AKWATI	MIN. OF JUSTIC	4/12/2019	2200648	11370	1,247,031.07		1,247,031.07	29,691.21	76,207.17
305	UMAR Z. MARADUN	MIN. OF LAND	5/12/2019	2200475	2229	740,987.00	92,911.40	648,075.58	16,589.00	20,414.92
306	DAHIRU MAIYARA	AGP T/MAFARA	12/12/2019	2200684	5129	4,213,244.02		4,213,244.02	95,755.55	99,251.00
307	MUHAMMAD BUNU	JUDICIARY	9/12/2019	2200654	14075	2,638,015.22	379,098.90	2,258,916.32	58,828.98	63,183.15
308	SANI USMAN	HOUSE OF ASSEMBLY	9/12/2019	2200672	7705	746,284.90	37,437.17	708,847.73	17,354.62	37,437.17
309	ALMUSTAPHA BALARABE AMMANI	MIN. OF WORKS	9/12/2019	2200671	1950	2,720,807.64	163,520.49	2,557,287.15	60,565.92	67,200.20
310	ADAMU MUHAMMAD BUNGUDU	MIN. OF WORKS	9/12/2019	2200670	1946	2,795,350.32		2,795,350.32	62,118.89	67,200.20
311	DANJUMA M.A. BALA	MIN. OF WORKS	9/12/2019	2200668	1700	2,795,350.32		2,795,350.32	62,118.89	67,200.20

312	MUHAMMAD BELLO USMAN	FEB	9/12/2019	2200667	3632	3,983,727.73		3,983,727.73	90,952.69	122,551.37
313	ADAMU BAKO	ZACAS	9/12/2019	2200656	31916	311,396.08	27,610.97	283,785.11	7,784.92	27,610.97
314	SANI GARBA DABO	HSMB	10/12/2019	2200556	3175	980,028.00	590,222.88	389,805.12	21,778.40	17,005.38
315	LADI SHEHU	HSMB	10/12/2019	2200550	3187	692,553.12	65,846.84	626,706.28	15,789.34	24,692.62
316	ABDULLAHI BELLO	ZACAS	10/12/2019	2200678	31924	1,611,759.68		1,611,759.68		72,766.47
317	HARUNA AMADU	HSMB	11/12/2019	2200661	28364	272,780.16		272,780.16		17,194.97
318	MUKHTAR HASSAN	HSMB	11/12/2019	2200565	26703	1,063,121.76		1,063,121.76		29,925.40
319	UMAR MUHAMMED MAYANCHI	ZADP	11/12/2019	2200594	4444	2,472,303.96	218,711.36	2,253,592.60	55,034.16	58,564.84
320	ADAMU GARBA KAURA	HSMB	11/12/2019	2200674	3498	6,347,484.00		6,347,484.00	141,055.20	125,666.67
321	SALISU M. WAKKALA	SCIENCE & TECH	11/12/2019	2200657	14975	947,293.70		947,293.70	22,554.61	53,881.60
322	YUSUF BAWA MARU	MIN. OF WORKS	11/12/2019	2200551	1825	2,571,722.29	424,237.08	2,147,485.21	57,459.97	65,429.60
323	AMINU SALEH	ZASCO	11/12/2019	2200680	4215	1,086,627.22		1,086,627.22	24,327.47	21,761.40
324	MARYAM ABDULLAHI	HSMB	11/12/2019	2200673	3455	6,833,124.00	61,704.00	6,771,420.00	151,847.20	168,283.57
325	BALA SALIHU MARADUN	HSMB	11/12/2019	2200666	3617	6,496,295.52	337,153.02	6,159,142.50	144,870.44	168,576.60
326	SA'IDU A. GALADIMA	ZADP	11/12/2019	2200580	4514	497,628.96		497,628.96	11,572.77	21,440.00
327	ADAMU SHEHU	HOS	12/12/2019	2200683		2,795,350.32	313,307.95	2,482,042.57	62,118.89	62,118.89
328	SALIHU A. BELLO	ARABIC BOARD	12/12/2019	2200687	4138	2,709,847.44	64,669.50	2,645,177.94	60,218.83	64,669.50
329	YUSUF MADA	MIN. OF AGRIC	12/12/2019	2200676	1407	1,862,573.89	172,149.98	1,690,423.91	23,951.51	31,490.85

330	HAUWAU BALA	SCHOOL FEEDING	12/12/2019	2200686	19862	258,545.90	17,772.12	240,773.78	6,383.85	17,772.12
332	SALISU IBRAHIM GUSAU	GOVT. HOUSE	12/12/2019	2200567	14364	314,993.13		314,993.13		17,746.00
333	MUHAMMAD BAKO MRD	ARABIC BOARD	12/12/2019	2200681	4097	2,565,322.24		2,565,322.24	57,207.89	68,739.60
	SUB TOTAL (DECEMBER)=					73,466,918.18	2,966,353.66	70,500,564.70	1,531,390.71	2,002,396.14

APPROVED DEATH BENEFIT GRATUITY REPORT
JANUARY - DECEMBER 2019

S/N	NAME	MDA	DATE OF APPROVAL	FILE NO	COMP NO	GROSS GRATUITY	DEDUCTION	NET GRATUITY	5 YEARS PENSION	LASTPAY SALARY
1	LATE MUH'D NA UMMA MRD	ARABIC BOARD	23/1/19	2200190	4081	564,037.07	78,063.40	485,974.00	774,168.55	21,290.10
	SUB TOTAL (JANUARY)=					564,037.07	78,063.40	485,974.00	774,168.55	21,290.10
2	LATE ADAMU IBRAHIM	GUSAU CENTRAL MARKET	7/2/2019	2200297	9433	618,011.76	211,117.69	406,894.07	876,908.50	30,159.67
3	LATE BALA KAFINTA GAYARI	WATER RESOURCE	7/2/2019	2200293	15693	730,483.44	167,055.03	563,428.41	975,645.70	18,561.67
4	LATE ISAH ABUBAKAR	WATER BOARD	7/2/2019	2200291	27707	251,127.60	42,800.00	208,327.60		17,120.00
5	LATE YUNUSA NJADANI	AGP T/MAFARA	7/2/2019	2200217	6850	3,112,257.25	464,713.60	2,647,543.65	4,271,725.65	92,942.72
6	LATE DAHIRU UMAR	MIN. OF WORKS	7/2/2019	2200291	1844	2,306,511.16	380,081.25	1,926,430.00	3,104,918.88	42,231.25
7	LATE IBRAHIM SANI SAGI	HSMB	12/2/2019	2200216	3403	691,233.60	527,216.00	164,017.60	497,688.19	1,920.00
8	LATE HABIBU MUHAMMAD	QUR'ANIC TAJWEED	20/2/19	2200323	12732	381,977.32	206,207.10	175,770.22		18,746.10
9	LATE SANI MUH'D JANGEBE	JUDICIARY	21/2/19	2200304	1285					

						1,392,431.60		1,392,431.60	1,963,685.60	109,088.72		
10	LATE ATIKU ALIYU	AGP T/MAFARA	28/2/19	2200307	6900	1,065,047.38	301,950.16	763,097.22	1,461,829.75	30,351.92		
11	LATE AHMAD MAINASARA DATAWA	S&TTB	28/2/19	2200155	6605	3,547,153.16	1,619,926.04	1,927,227.12	4,775,013.80	120,890.00		
12	LATE UMARU ABDULLAHI	COE MARU	28/2/19	2200338	28776	344,372.03		344,372.03		2,018,057.00		
	SUB TOTAL (FEBRUARY)=							14,440,606.30	3,921,066.87	10,519,539.52	17,927,416.07	2,500,069.05
13	LATE HUSSAINI BAKI	ARABIC BOARD	5/3/2019	2200328	2015	472,077.45	53,734.02	418,343.43	691,837.65	22,779.05		
14	LATE AHMED BELLO BUNGUDU	STATE AUDIT	19/3/19	2200354	7661	4,359,534.95	51,475.31	1,308,059.64		51,444.00		
15	LATE RAKIYA SALISU	SCHOOL FEEDING	27/8/19	2200377	29933	245,881.56	137,240.79	103,640.77	393,410.50	17,594.97		
	SUB TOTAL (MARCH)=							5,077,493.96	242,450.12	4,835,043.84	1,085,248.15	91,818.02
16	LATE SHEHU ZUBAIRU	TSB	3/4/2019	2200347	23604	526,386.89		526,386.89		33,430.62		
17	LATE ABUBAKAR USAN	RURAL WATER	3/4/2019	2200294	7610	842,332.00	73,848.54	768,483.46	1,187,905.00	36,724.27		
18	LATE MANDE MUHAMMAD	SSG OFFICE	3/4/2019	2200290	23540	244,436.76	87,651.89	156,784.87	366,655.00	118,134.87		
19	LATE HUSSAINI ABDULLAHI	HAJJ COMMISSION	9/4/2019	2200358	9371	425,953.57	69,407.55	356,546.02	600,703.75	19,830.70		
20	LATE SHEHU ADILI DANSADAU	ZADP	24/4/19	2199978	4663	1,236,561.06	244,440.00	992,121.06	1,650,572.00	30,555.00		
21	LATE ABUBAKAR USMAN	RURAL WATER	3/4/2019	2200294	7610	842,332.00	73,848.54	768,483.46	1,187,905.00	36,924.27		
	SUB TOTAL (APRIL)=							4,118,002.28	549,196.52	3,568,805.76	4,993,740.75	275,599.73
22	LATE MUHAMMAD ALHASSAN	MIN. OF EDUCATION	6/5/2019	2200334	375	455,637.53	316,440.32	139,197.21	632,827.50	19,777.52		
23	LATE SAFIYA SAMBO	SCHOOL FEEDING	7/5/2019	2200401	36456	267,073.71	18,090.30	248,983.41		18,090.30		

24	LATE MUTTAKA BUHARI	HSMB	7/5/2019	2200298	20063	1,146,186.72		1,146,186.72		88,773.37
25	LATE MANDE DAN AUTA BUNGUDU	JUDICIARY	7/5/2019	2200322	13076	286,496.13	91,305.78	195,190.85	404,033.00	22,826.32
26	LATE ADAMU SULE BIRDINGA	ZAMFARA RADIO	7/5/2019	2200396	26452	305,907.30		305,907.30		20,904.45
27	LATE GARBA IDRIS	AGP T/MAFARA	10/5/2019	2200321	17062	2,586,541.73	603,569.28	1,982,972.45	3,831,913.70	150,892.32
28	LATE HASSAN KALLAMU	HOME AFFAIRS	16/5/19	2200414	9176	403,669.28	57,912.75	345,756.53	569,277.15	19,304.25
29	LATE BELLO ABDULAZIZ KUCHERI	MIN. OF FINANCE	22/5/19	2200416	33121	689,896.77		689,896.77		38,262.72
	SUB TOTAL (MAY)=					6,141,409.17	1,087,318.43	5,054,091.24	5,438,051.35	378,831.25
30	LATE USMAN MOH'D	STATE AUDIT	6/6/2019	2200427	15893	429,161.83	72,720.93	356,440.90	617,732.95	24,240.31
31	LATE ABUBAKAR BELLO BUNGUDU	MIN. OF EDUCATION	10/6/2019	2200418	6147	988,939.80	263,952.15	724,987.65		37,707.45
32	LATE UMARU GARBA DAURAN	FASCO	20/6/19	2200374	4197	976,040.73	462,429.10	513,611.63	1,344,545.90	37,494.25
	SUB TOTAL (JUNE)=					2,394,142.36	799,102.18	1,595,040.18	1,962,278.85	99,442.01
33	LATE IDRIS A. MOHAMMED	LOCAL GOVT. PEN	9/7/2019	21997041	9646	368,033.61	318,377.82	49,655.79	525,762.30	20,150.50
34	LATE LAUWALI MOHAMMED BELA	MIN. OF AGRIC	9/7/2019	2200432	1411	956,880.69	270,736.80	686,143.89	1,297,465.35	22,561.40
35	LATE LAWAL LADAN	TSB	17/7/19	2200296	6376	2,212,979.23		2,212,979.23	2,985,765.60	51,312.00
36	LATE MANDE HULLO	RURAL WATER	18/7/19	2200435	2532	1,197,998.57	412,350.00	785,648.57	1,644,311.80	41,235.35
37	LATE KABIRU MOHAMMED	ENV. SANITATION	18/7/19	2200295	16517	269,671.19	178,296.00	91,375.19	395,207.75	18,768.00
	SUB TOTAL (JULY)=					5,005,563.29	1,179,760.62	3,825,802.67	6,848,512.80	154,027.25
38	LATE DAHIRU MUSA	WATER BOARD	22/8/19	2200455	32702	267,072.00	34,240.00	232,832.00		17,120.00

39	LATE MANSUR TUKUR	JUDICIARY	28/8/19	2200453	26428	194,735.28	61,610.01	133,125.27		20,536.67
	SUB TOTAL (AUGUST)=					461,807.28	95,850.01	365,957.27	-	37,656.67
40	LATE HAUWA'U MOHAMMED	FEB	5/9/2019	2200476	10801	415,215.77	78,122.80	337,092.97	585,560.71	19,530.70
	SUB TOTAL (SEPTEMBER)=					415,215.77	78,122.80	337,092.97	585,560.71	19,530.70
41	LATE ABUBAKAR BELLO BUNGUDU	HSMB	7/10/2019	2200526	19379	902,220.00	131,540.75	770,679.25	1,416,330.00	26,308.15
42	LATE SANUSI SHEHU GUSAU	HEAD OF SERVICE	7/10/2019	2200511	4974	1,930,429.12	976,915.00	953,514.12	2,624,706.25	195,383.00
43	LATE ALH. HABIBU ALIYU TSAFE	COUNCIL OF CHIEF	8/10/2019	2200543	9525	1,932,769.08		1,932,769.08	2,782,016.10	138,884.00
44	LATE SAFIYA GARBA	FEB	9/10/2019	2200540	16919	296,850.00	124,404.84	172,445.16	430,915.00	17,772.12
45	LATE JIBRIN MOH'D MAFARA	HOS	9/10/2019	2200530	37938	5,396,701.37	1,253,605.33	4,143,096.04	7,207,923.05	376,081.60
46	LATE BASHIRU MUAWAYA	HSMB	17/10/19	2200566	940	1,201,723.68	191,021.68	1,010,702.00	1,744,437.60	47,755.42
47	LATE HALILU GARBA	FEB	17/10/19	2200541	11309	1,326,003.00	251,088.00	1,074,915.00	1,826,635.00	50,217.60
	SUB TOTAL (OCTOBER)=					12,986,696.25	2,928,575.60	10,058,120.65	18,032,963.00	852,401.89
48	LATE SHEHU IDRIS YANDOTO	WATER RESOURCE	4/11/2019	2200585	1097	772,321.20	39,886.60	732,434.60	1,031,524.90	20,631.00
49	LATE SANI SHARU K/KOSHI	MIN. OF EDUCATION	4/11/2019	2200577	3650	2,348,534.44	354,140.37	1,994,394.07	3,161,488.65	67,802.05
50	LATE USMAN DAUDA	HEALTH TECH TSAFE	6/11/2019	2200570	10487	491,320.41	416,890.38	74,430.03	696,933.82	23,731.90
51	LATE FATIMA ABUBAKAR	HSMB	6/11/2019	2200583	10903	442,603.20	25,052.00	417,551.20	620,724.00	25,052.00
52	LATE HAFSAT JIBRIL	FEB	6/11/2019	2200584	9293	425,953.56	30,492.05	395,461.51	60,703.75	17,936.50
53	LATE HAUWA'U MOHAMMED	FEB	6/11/2019	220058	34741	346,584.44	38,425.50	308,158.94		19,212.75

54	LATE HABIBU MUKHTAR	ZADP	6/11/2019	2200572	4523	927,792.21	212,124.00	715,668.21	1,308,424.92	42,424.80	
55	LATE BALKISU USMAN BELLO	FEB	6/11/2019	2200576	15948	1,383,955.67		1,383,955.67	1,887,212.28	50,217.48	
56	LATE BALA ABUBAKAR	HSMB	6/11/2019	2200562	14852	352,864.00	188,070.65	164,793.35	512,220.00	24,599.95	
57	LATE SHAF'A'TU SULAIMAN ANKA	TSB	6/11/2019	2200539	25775	419,658.60	44,984.52	374,674.08		24,165.00	
58	LATE SHEHU ALIYU GUMMI	JUDICIARY	20/11/19	2200641	13056				468,643.89	25,878.12	
59	LATE HASSAN DAN IGE	MASS EDUCATION	6/11/2019	2200578	254	349,853.80	118,027.05	231,826.75		21,395.00	
60	LATE INDO ABU MAIKAJI	HSMB	22/11/19	2200645	11115	384,896.16	182,930.20	201,965.96	554,017.20	18,293.02	
61	LATE SANI UMARU BAKURA	JUDICIARY	19/11/19	2200636	13495	520,310.11	24,641.75	495,668.86	705,505.92	24,641.75	
62	LATE ALBADA ABUBAKAR	BIR	20/11/19	2200618		1,368,461.52	61,624.00	1,306,837.52	1,909,481.20	74,002.00	
63	LATE MANDE CHIKA RUKUDAWA	FEB	20/11/19	2200591	10853	470,835.00	69,484.03	401,350.97	537,365.00	18,950.17	
64	LATE YAU UMAR	MIN. OF EDUCATION	20/11/19	2200639	29733	289,608.39	17,282.90	272,325.49		17,282.90	
65	LATE ASHIRU ABUBAKAR	ZACAREP	20/11/19	2200614	22503	412,222.44	47,523.15	364,699.29		29,701.97	
66	LATE ADAMU ABDULWAHID	HOTEL MGT.	21/11/19	2200646	9412	374,486.11	18,746.10	355,740.01	531,365.04	17,572.00	
67	LATE GARBA ZAKI	SCHOOL OF NURSING	21/11/19	2200644	19661	278,837.00	78,850.00	119,987.00		15,770.00	
	SUB TOTAL (NOVEMBER)=						12,361,098.26	1,969,175.25	10,391,923.01	13,985,610.57	579,260.36
68	LATE ABDULLAHI IDRIS	HOTEL MGT.	4/12/2019	2200653	14312	324,078.95	54,501.00	269,577.95		20,001.00	
69	LATE SAHURA ABDULKARIM	ZADP	4/12/2019	2200592	4465	584,464.85		584,464.85		22,411.40	
70	LATE AMINU IBRAHIM	STATE AUDIT	4/12/2019	2200650	33367	918,583.32	45,583.70	872,999.62		45,583.70	

71	LATE MUHAMMED SANI ISAH	FEB	4/12/2019	2200649	18259	638,989.61	27,080.70	611,908.91	1,566,554.81	38,686.65
72	LATE UMAR ALIYU	FEB	17/10/19	2200561	6490	3,792,268.48		3,792,268.48	5,083,838.85	130,336.12
73	LATE YAKUBU USMAN	HSMB	9/12/2019	2200669	23911	1,180,452.00	662,165.73	518,286.27	1,770,678.00	73,573.97
74	LATE UMAR ABUBAKAR MARU	LIBRARY	5/12/2019	2200615	4856	1,663,064.52	14,577.29	1,648,487.23	2,238,740.70	43,731.87
75	LATE JAFARU ADAMU	AGENCY FOR NOMADIC	10/12/2019	2200677	25180	276,306.29	135,742.00	140,564.29	409,342.65	21,546.35
76	LATE MALAN ABDULLAHI	YOUTH DEVELOPMENT	10/12/2019	21996817	1926	1,162,330.56	551,173.80	611,156.76	1,549,774.00	32,286.96
77	LATE MAMMAN MODACHI NAHUCHE	MOE	10/12/2019	2200655	646	608,275.27		608,275.27	829,466.29	20,414.92
78	LATE HARUNA IBRAHIM SHANAWA	DIR OF SPORT	12/12/2019	2200573	8917	337,713.87	83,517.60	254,196.29	486,103.30	18,423.00
79	LATE MUSA DANJUMMA	ZADP	11/12/2019	2200593	4704	496,138.65	93,742.85	402,395.80	683,456.30	18,748.57
80	LATE IBRAHIM MUHAMMAD	ARABIC BOARD	11/12/2019	2200664	21077	207,063.97		207,063.97		20,624.63
81	LATE ALKASIM MUH'D K/KOSHI	ZADP	11/12/2019	2200663	4537	2,289,552.39	691,367.40	1,598,184.99	3,102,906.45	57,613.95
82	LATE HAUWA'U ALIYU	MIN. OF YOUTH	11/12/2019	2200662	15942	322,653.35	28,555.50	294,097.85	464,425.28	18,284.87
83	LATE YAHAYA MOHAMMED	FERTILIZE CORP.	11/12/2019	2200509	11681	367,810.80	379,000.34	329,910.46	525,444.00	21,325.00
84	LATE UMAR MAI MAGANI	GUSAU CENTRAL MARKET	11/12/2019	2200665	9465	420,584.67	126,483.65	294,101.02	593,132.20	19,776.77
	SUB TOTAL (DECEMBER)=					15,590,331.55	2,893,491.56	12,696,839.99	19,303,862.83	623,369.73

APPROVED CONTRACT GRATUITY REPORT
JANUARY - DECEMBER 2019

S/ N	NAME	MDAs	DATE OF APPROVAL	FILE NO	GROSS GRATUITY	DEDUCTION	NET GRATUITY	DATE FROM -	TO
1	MORDI LUCY	FEB	16/1/19	21287	155,745.49		155,745.49	30/9/2011	29/9/14
2	MRS. COMFORT GANDU	COE MARU	17/1/19	21021	686,835.84		686,835.84	30/7/13	29/7/16
3	ISAH YUSUF	HSMB	17/1/19	20640	522,662.04		522,662.04	29/9/08	29/9/14
4	LUCY ADAMS	TSB	17/1/19	2200221	458,512.88		458,512.88	7/1/08	6/1/2017
5	OFILI PETER NKEOYEASOA	AGP T/MAFARA	17/1/19	2200175	504,843.47		504,843.47	8/7/02	1/7/2011
	SUB TOTAL (JANUARY)=				2,328,599.72	-	2,328,599.72		
6	DR. ANGELA UWANDU CHIMAEODOK	HSMB	7/2/19	219103	893,315.85		893,315.85	2/9/13	1/9/2016
7	NENNA GLORIA NWANKWO	FEB	7/2/19	2200308	98,513.93		98,513.93	8/2/07	7/2/2010
8	DEBORAH F. MAIYAMMA	HSMB	21/2/19	1297008	2,540,223.49		2,540,223.49	2/5/11	2/5/2017
	SUB TOTAL (FEBRUARY)=				3,532,053.27	-	3,532,053.27		
9	DR. ABDULRAHEEM MOH'D	HSMB	21/3/19	20040	1,716,985.59		1,716,985.59	3/8/14	2/8/2017
	SUB TOTAL (MARCH)=				1,716,985.59	-	1,716,985.59		
10	OLATUNJI KAFAYAT BUKOLA	TSB	9/4/19	2200376	100,840.60		100,840.60	3/8/09	2/8/2012
11	SAMSON ODOBA	TSB	17/4/19	2200339	180,272.14		180,272.14	9/5/13	8/5/2016
	SUB TOTAL (APRIL)=				281,112.74	-	281,112.74		

12	ABIGIAL SOLOMON	TSB	15/5/19	2200088	231,246.26		231,246.26	3/7/09	2/7/2015
	SUB TOTAL (MAY)=				231,246.26	-	231,246.26		
13	OGENYI NKECHINYERE PEACE	TSB	6/6/19	21996975	231,501.55		231,501.55	5/8/09	4/8/2015
14	SAMUEL DEBORAH	TSB	6/6/19	2199633	285,265.45		285,265.45	24/6/09	22/6/15
15	SARAYA JIBRIN	TSB	10/6/19	21996969	286,143.00		286,143.00	28/7/09	27/7/15
16	OLAJOPE ADEBOLA OJETUNDE	TSB	10/6/19	219445	155,740.68		155,740.68	7/10/14	6/10/2017
17	AZUMI ROCHA D. SUNDAY	TSB	10/6/19	219988	215,011.67		215,011.67	6/5/13	5/5/2016
18	RASHIDAT ASHIRU YAKUBU	TSB	10/6/19	20929	128,885.18		128,885.18	7/1/11	6/1/2014
19	PRUDENT JOE	TSB	26/6/19	20698	283,920.00		283,920.00	3/5/10	2/5/2016
20	MORDO MUSHACK E. ETUTU	STTB	26/6/19	7212009	1,204,936.07		1,204,936.07	31/12/05	30/12/17
21	LAWALI RAFIU	STTB	25/6/19	15152007	464,651.60		464,601.60	2/1/11	1/1/2017
22	AKINYAMOJU RAPHAEL B.	TSB	28/6/19	209782012	154,031.58		154,031.58	10/6/11	9/6/2014
23	KUDIRAT SALAUDDEN	TSB	28/6/19	219983	233,481.61		233,481.61	13/10/09	12/1/2015
	SUB TOTAL (JUNE)=				3,643,568.39	-	3,643,568.39		
24	MAMMAN IBRAHIM ZALLA	MIN. OF COM.	17/7/19	13682006	213,708.05		213,708.05	5/5/14	4/5/2017
25	MOHAMMED ISAH HAIRAU	AGP T/MAFARA	18/7/19	2200450	1,064,136.00		1,064,136.00	1/11/10	31/10/16
26	ADIGBOLA EBUN	TSB	18/7/19	19962009	332,819.24		332,819.24	26/3/09	24/3/15
27	THERESA UDEH	TSB	18/7/19	2199596	231,659.12		231,659.12	23/7/09	22/7/15

28	ISMAILA IDI	AGP T/MAFARA	22/7/19	1925	921,466.94		921,466.94	30/7/13	29/7/16
29	ASABE AUTA	TSB	24/7/19	2200451	230,821.60		230,821.60	24/6/09	23/6/15
30	MARGARET OKPOWOWO AGONK	TSB	25/7/19	21996978	286,729.66		286,729.66	20/8/09	19/8/15
	SUB TOTAL (JULY)=				3,281,340.61	-	3,281,340.61		
31	JOHN MAJEBI SANI	FEB	9/9/2019	211922013	182,180.00		182,180.00	31/8/14	30/8/17
32	MORDI LUCY	FEB	9/9/2019	1212872013	182,655.09		182,655.09	30/9/14	29/9/17
33	ALIOHO PRINCE OBINNAYA	TSB	9/9/2019	2200472	466,113.57		466,113.57	17/6/09	16/6/18
34	IORDUE DAVID	STTB	9/9/2019	202742010	288,083.00		288,083.00	11/10/2008	10/10/2014
35	SHIITU T. BASHAR	FEB	9/9/2019	219426	127,562.53		127,562.53	23/1/07	22/1/10
36	SANKE MADAKIYA	TSB	12/9/2019	219953	154,239.28		154,239.28	15/6/15	15/6/18
	SUB TOTAL (SEPTEMBER)=				1,400,833.47	-	1,400,833.47		
37	REGINA JUDE BARNABU	FEB	10/10/2019	217182014	124,148.69		124,148.69	30/8/05	29/8/08
38	RAHEEM LUKUMAN OKALAWO	TSB	10/10/2019	20996790	284,805.70		284,805.70	16/6/09	16/6/15
39	FASILAT RAHEEM	TSB	10/10/2019	21996791	231,744.59		231,744.59	27/7/09	26/7/15
40	TITI TIMOTHY	TSB	17/10/19	2189512014	153,635.84		153,635.84	3/5/2013	2/5/2016
41	MARIAM OLADOSU	TSB	17/10/19	2200505	234,258.62		234,258.62	18/6/09	16/6/15
	SUB TOTAL (OCTOBER)=				1,028,593.44	-	1,028,593.44		
42	MARTINA FATOGUN	HSMB	4/11/2019	14392007	748,482.54		748,482.54	14/10/09	13/10/12

43	FUNKE OMOWUNMI OGUNNIRAN	FEB	22/11/19	2200588	390,366.56		390,366.56	1/1/2007	11/1/2016
44	MARYAM AHMED	FEB	22/11/19	2200569	229,332.44		229,332.44	16/4/10	15/4/16
45	JIMMAI GRACE AUTA	FEB	14/10/19	219969	884,649.89		884,649.89	12/12/1997	11/12/2015
46	MADU BUKAR	TSB	22/11/19	203252010	392,749.07		392,749.07	27/2/10	25/2/16
47	AKINYEMI JUSTINA MOJISOLA	FEB	18/11/19	206812019	183,490.28		183,490.28	1/1/2013	2/1/2016
48	AJONYE JANET DAVID	STEB	18/11/19	202812010	154,994.61		154,994.61	30/8/11	29/8/14
49	PATIENCE CHIGOZIE AGBO	FEB	18/11/19	207482012	178,752.08		178,752.08	1/1/2013	2/1/2016
50	ANYASI OGWU MATHEW	HSMB	6/11/2019	14042006	1,398,007.89		1,398,007.89	7/9/2012	6/9/2015
51	MRS. JORGI NWOSU	STTB	6/11/2019	216302014	212,976.60		212,976.60	31/1/12	30/1/15
	SUB TOTAL (NOVEMBER)=				4,773,801.96	-	4,773,801.96		
52	ABDULGANIYU MISBAHU	TSB	12/12/2019	2200058	230,179.31		230,179.31	12/5/2008	11/5/2014
53	IBEH ROSE CHIKERE	TSB	12/12/2019	218963	154,754.95		154,754.95	7/8/2014	6/8/2017
54	JOHN PUNARIMA MUSA	TSB	12/12/2019	21998052018	230,531.05		230,531.05	15/6/09	14/6/15
55	HABIBU A. RASHEED	TSB	12/12/2019	207952012	390,574.70		390,574.70	16/11/08	15/11/17
56	OSHATUNJI OLUWAYEMISI	TSB	12/12/2019	2200559	130,966.82		130,966.82	7/7/2012	6/7/2015
57	CHIKAIRE AKUOBIOMA	TSB	12/12/2019	207952012	156,177.80		156,177.80	14/11/13	13/11/16
58	RASHIDAT IBRAHIM	TSB	12/12/2019	2200679	230,737.73		230,737.73	7/7/2010	5/7/2016
60	SHIITU T. BASHIR	FEB	12/12/2019	2194262015	340,279.36		340,279.36		

	SUB TOTAL (DECEMBER)=			1,864,201.72	-	1,864,201.72
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SUMMARY OF APPROVED PAYMENT GRATUITY & PENSION FROM JAN. TO DEC. 2019

S/NO	MONTH	GROSS GRATUITY	DEDUCTION	NET GRATUITY	MONTHLY PENSION	LASTPAY SALARY
1	JANUARY	40,335,864.95	2,619,137.64	37,716,727.31	892,450.10	1,073,306.45
2	FEBRUARY	62,514,378.05	8,624,419.27	53,889,958.78	1,457,717.54	1,761,573.60
3	MARCH	49,384,311.25	2,648,837.45	46,735,473.80	1,110,739.67	1,376,542.48
4	APRIL	52,202,407.62	6,713,609.55	45,488,798.07	1,031,661.04	1,914,550.67
5	MAY	39,651,004.29	2,985,315.13	36,665,689.16	1,675,100.44	1,691,979.62
6	JUNE	17,722,370.57	2,045,793.44	15,676,577.13	389,533.51	498,993.46
7	JULY	33,668,459.77	2,356,897.85	31,311,561.92	802,531.70	1,237,360.60
8	AUGUST	27,033,495.57	2,372,637.38	24,660,858.19	603,172.69	672,928.54
9	SEPTEMBER	52,483,074.39	4,695,611.02	47,787,463.37	1,246,342.58	1,341,649.17
10	OCTOBER	95,850,456.16	8,403,606.68	87,446,849.48	2,018,312.85	2,794,807.39
11	NOVEMBER	113,648,452.57	5,911,398.07	107,737,054.50	3,190,923.79	3,347,638.32
12	DECEMBER	73,466,918.18	2,966,353.66	70,500,564.70	1,531,390.71	2,002,396.14
	TOTAL	657,961,193.36	52,343,617.14	605,617,576.41	15,949,876.62	19,713,726.44

SUMMARY DEATH BENEFIT FROM JANUARY TO DECEMBER 2019

S/N	MONTH	GROSS GRATUITY	DEDUCTION	NET GRATUITY	5YEARS PENSION	LAST PAY SALARY
1	JANUARY	564,037.07	78,063.40	485,974.00	774,168.55	21,290.10
2	FEBUARY	14,440,606.30	3,921,066.87	10,519,539.52	17,927,416.07	2,500,069.05
3	MARCH	5,077,493.96	242,450.12	4,835,043.84	1,085,248.15	91,818.02
4	APRIL	4,118,002.28	549,196.52	3,568,805.76	4,993,740.75	275,599.73
5	MAY	6,141,409.17	1,087,318.43	5,054,091.24	5,438,051.35	378,831.25
6	JUNE	2,394,142.36	799,102.18	1,595,040.18	1,962,278.85	99,442.01
7	JULY	5,005,563.29	1,179,760.62	3,825,802.67	6,848,512.80	154,027.25
8	AUGUST	461,807.28	95,850.01	365,957.27	-	37,656.67
9	SEPTEMBER	415,215.77	78,122.80	337,092.97	585,560.71	19,530.70
10	OCTOBER	12,986,696.25	2,928,575.60	10,058,120.65	18,032,963.00	852,401.89
11	NOVEMBER	12,361,098.26	1,969,175.25	10,391,923.01	13,985,610.57	579,260.36
12	DECEMBER	15,590,331.55	2,893,491.56	12,696,839.99	19,303,862.83	623,369.73
	TOTAL	79,556,403.54	15,822,173.36	63,734,231.10	90,937,413.63	5,633,296.76

SUMMARY CONTRACT GRATUITY JANUARY TO DECEMBER 2019

S/N	MONTH	GROSS GRATUITY	DEDUCTION	NET GRATUITY
1	JANUARY	2,328,599.72	-	2,328,599.72
2	FEBRUARY	3,532,053.27	-	3,532,053.27
3	MARCH	1,716,985.59	-	1,716,985.59
4	APRIL	281,112.74	-	281,112.74
5	MAY	231,246.26	-	231,246.26

6	JUNE	3,643,568.39	-	3,643,568.39
7	JULY	3,281,340.61	-	3,281,340.61
8	AUGUST	-	-	-
9	SEPTEMBER	1,400,833.47	-	1,400,833.47
10	OCTOBER	1,028,593.44	-	1,028,593.44
11	NOVEMBER	4,773,801.96	-	4,773,801.96
12	DECEMBER	1,864,201.72	-	1,864,201.72
	TOTAL	24,082,337.17	-	24,082,337.17

Auditor General instructed Pension Commission to remit the total amount to the appropriate accounts, payable to Accountant General of the State.

CONCLUSION

This report will not be complete without mentioning my sincere appreciation to His Excellency the Executive Governor of Zamfara State (Alh. Bello Muhammad Matawallen Maradun, Barden Kasar Hausa) for his kind cooperation in making this report a reality, mention must also be made by the Cooperation received by our Sister Ministry of Finance for making all funds available to actualize this report. Finally my thousands of thanks to all members of my staff, particularly (Annual Accounts Committee) who worked tirelessly round the clock within the shortest period to accomplish my statutory duty.

Aliyu Abdullahi Ibrahim CNA
Auditor General
Zamfara State

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ACKNOWLEDGMENT

I wish to express my profound gratitude and appreciation to all the staff of my Office especially the Annual Accounts Committee members for their untiring efforts and Cooperation in the preparation and completions of this report, I also wish to acknowledge the continuous cooperation accorded to me by the Chief Executives/Accounting Officers of Ministries/Departments, Boards and Parastatals during the financial year 2019, particularly Ministry of Finance for the cooperation I received through the Permanent Secretary, Accountant General and all the staff in Treasury division of the ministry.

Finally, I wish to reiterate my appeal to the Ministry of Finance for the need to put more efforts in record keeping, and early preparation of Annual Financial Statements in good time as required by law. This has become imperative in view of the prevailing circumstance resulting to delay in certification of the Financial Statement of the government.

Aliyu Abdullahi Ibrahim CNA
Auditor General
Zamfara State

