



ZAMFARA STATE GOVERNMENT

REPORT OF THE
ACCOUNTANT-GENERAL WITH

**FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED
31ST DECEMBER 2019

REPORT OF THE ACCOUNTANT-GENERAL WITH **FINANCIAL STATEMENTS**

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31ST DECEMBER 2019



ZAMFARA STATE GOVERNMENT

REPORT OF THE
ACCOUNTANT-GENERAL WITH

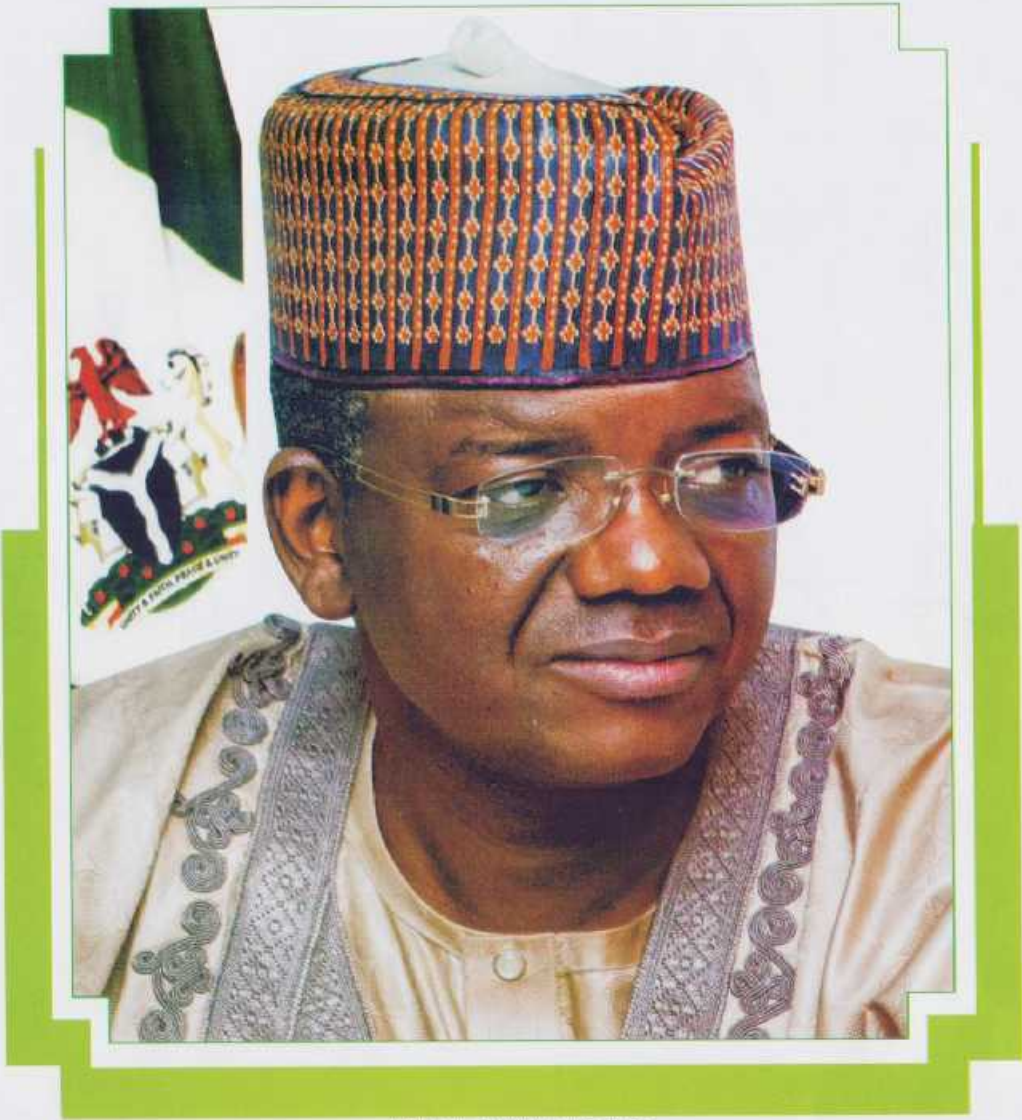
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31ST DECEMBER 2019



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HIS EXCELLENCY
Hon. Dr. Bello Mohammed, MON
(Matawallen Maradun)
EXECUTIVE GOVERNOR, ZAMFARA STATE





HIS EXCELLENCY
Barr. Mahdi Aliyu Moh'd Gusau
DEPUTY GOVERNOR,
ZAMFARA STATE





Rabiu Garba Gusau, CNA
HONOURABLE COMMISSIONER
MINISTRY OF FINANCE, ZAMFARA STATE



Lawali Ibrahim Kaura
PERMANENT SECRETARY
MINISTRY OF FINANCE, ZAMFARA STATE



Jibrin Baba, CNA

(Rimin Gusau)

ACCOUNTANT GENERAL
MINISTRY OF FINANCE, ZAMFARA STATE



TREASURY TEAM



NASIRU GALADIMA KAURA
DEPUTY ACCOUNT GENERAL



MUHAMMAD SALIHU ANKA,
DIRECTOR MAIN ACCOUNT



ABDULLAHI YAHAYA KAURA
DIRECTOR CENTRAL ACCOUNT



SANUSI ABUBAKAR BAURA
DIRECTOR INSPECTION & CONTROL



MUHAMMED SANI NAKWADA
Director Debt Management



ISA T. ABDULLAHI, ACMA, CPA
DIRECTOR INCORPORATED



BASHAR ABDULLAHI GUSAU
DIRECTOR IPPIS



YUSUF MUHAMMED NAHUCE
SUB-TREASURER



BELLO ABDULLAHI GADA
DIRECTOR EXPENDITURE CONTROL



GARBA KEKU
DIRECTOR ADMIN



MEMBERS OF THE FINAL ACCOUNT COMMITTEE



MUHAMMAD SALIHU ANKA,
DIRECTOR MAIN ACCOUNT



LAWAL UMAR MARADUN
DEPUTY DIRECTOR MAIN ACCOUNT



ADAMU LAWAL MAYANCHI
MEMBER



MUSA BUHARI
MEMBER



MANNIR ABDULKADIR
MEMBER



LAWAL ABDULKADIR
MEMBER



TUKUR RABIU
MEMBER



ABDURAHMAN YUSUF
MEMBER



AUDIT CERTIFICATE



OFFICE OF THE STATE AUDITOR GENERAL

SAMARU AREA, P.M. 8, 01044,
Gusau, Zamfara State


AAZ-31/VOL.1/18
11th March, 2020

AUDIT CERTIFICATE

In compliance with Section 125(2) of the constitution of the Federal Republic of Nigeria 1999, I have examined the accounts and Financial Statements of the Zamfara State Government of Nigeria for the year ended 31st December 2019. I have obtained most of the information and explanation required in the discharge of my responsibility.

The Audit was conducted in accordance with the auditing requirements as specified in audit law, in the discharge of my duty as required by constitution and Audit Law, the Financial Statements have been certified subject to the comments contained in this report.

In my opinion, the Financial Statements (Nos 1 – 4) and the related schedules would appear to have given a true and fair view of the state of affairs of Zamfara State Government as at 31st December 2019, but subject to my observations in this report.


Allyu Abdullahi Ibrahim CNA
State Auditor General
Zamfara State.

RESPONSIBILITY FOR FINANCIAL STATEMENTS



ZAMFARA STATE MINISTRY OF FINANCE

Plot 22 Seni Abacha Way, Semau Area, P.M.B 1022 Gusau
Web Site: www.zamfarastatefinance.com E-mail address: ministryfinancegus@yahoo.com

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

These financial statements of Zamfara state have been prepared in accordance with the provisions of finance (control and management) Act Cap 144LFN 1990. In 2019 Zamfara State continue with a gradual transition from General Accepted Accounting Practice (GAAP) to International Public Sector Accounting Standard (IPSAS) Cash basis. In my opinion, these financial statements fairly reflect the financial position of Zamfara State Government as at 31st December, 2019 and its operations for the year ended on that day.


JIBRIN BABA (CMA)
RIMIN GUSAU
Accountant General
Zamfara State

farming is our pride



INTRODUCTION

It is my pleasure to present the report of the Accounts of the Government of Zamfara State of Nigeria for the year ended 31st December, 2019 together with the Financial Statements.

STATEMENT OF ACCOUNTING POLICY:

The following is the summary of some of the Accounting policies adapted by the Government of Zamfara State in the preparation of year 2019 Financial Statement.

- i. **BASIS OF ACCOUNTING:**
The Accounts and Financial Statements are prepared in accordance with cash basis of accounting, recognizing transactions only when cash or its equivalents are paid or received by the entity.
- ii. **INVESTMENTS:**
Shares and other Government Investments hold under Zamfara State Investment and property company Ltd. are started at Historical costs and are under the supervision of the Managing Director/Chief Executive under the Co-ordination of Ministry of Finance Incorporated (MOFI).
- iii. **CAPITAL COSTS:**
These are recognizable in the year of occurrence only except where funded by liabilities that must be reported.
- iv. **ASSET AND LIABILITIES:**
Assets are stated in their net values, while liabilities are recognized in full.
- v. **FOREIGN CURRENCY:**
These are translated to Naira at the Exchange Rate prevailing as at 31st December, 2019.



THE 2019 BUDGET

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

The 2019 Budget was estimated at *N135,428,507,721.00* made up of *N56,352,559,287,287.00* and *N72,610,000,000.00* as recurrent and capital revenues respectively. Recurrent and capital Expenditure stood at *N62,818,507,721.00* and *N72,610,000,000.00* as recurrent and capital expenditures respectively.



BUDGET PERFORMANCE

RECIPT	BUDGETED 2019	ACTUAL	PERCENTAGE	VARIANCE
STATUTORY ALLOCATION	72,610,000,000.00	44,315,333,317.48	61.03	28,294,666,682.52
VAT	11,000,000,000.00	11,878,767,162.84	107.99	878,767,162.84
INTERNALLY GENERATED REVENUE	6,341,900,000.00	5,936,997,584.40	93.62	404,902,415.60
OTHER REVENUE	500,000,000.00	-	-	500,000,000.00
SUB- TOTAL	90,451,900,000.00	62,131,098,064.72	68.69	28,320,801,935.28
ADD CAPITAL RECIPT	BUDGETED 2019	ACTUAL	PERCENTAGE	VARIANCE
INTERNAL LOANS	20,000,000,000.00	12,036,050,453.51	60.18	7,963,949,546.49
GRAND. TOTAL	110,451,900,000.00	74,167,148,518.23	67.15	36,284,751,481.77
LESS RECURRENT EXPENDITURE	BUDGETED 2019	ACTUAL	PERCENTAGE	VARIANCE
Compensation of Employees	21,995,237,505.00	16,185,475,927.03	73.59	5,809,761,577.97
Consolidated Revenue Funds charges	13,149,767,391.00	928,145,433.28	7.06	12,221,621,957.72
Social Benefits	1,200,000,000.00	2,749,592,458.98	229.13	1,549,592,458.98
Overhead Costs	21,207,554,391.00	26,109,437,041.10	123.11	4,901,882,650.10
Service Wide Vote	-	-	-	-
Sub Total	57,552,559,287.00	45,972,650,860.39	79.88	11,579,908,426.61
ADD REPAYMENT OF LOANS	6,465,948,434.00	12,437,720,393.79	192.36	5,971,771,959.79
SUB- TOTAL	64,018,507,721.00	12,437,720,393.79	19.43	51,580,787,327.21
LESS CAPITAL EXPENDITURE	BUDGETED 2019	ACTUAL	PERCENTAGE	VARIANCE
General Public Services	9,605,000,000.00	5,593,890,925.13	58.24	4,011,109,074.87
Public Order and Safety	-	-	-	-
Economic Affairs	23,450,000,000.00	9,643,679,646.32	41.12	13,806,320,353.68
Environmental Protection	33,190,000,000.00	440,768,300.86	1.33	32,749,231,699.14
Housing and Community Amenities	2,800,000,000.00	1,413,220,581.39	50.47	1,386,779,418.61
Health	7,600,000,000.00	5,596,795,226.36	73.64	2,003,204,773.64
Recreation Culture and Religion	-	-	-	-
Education	12,560,000,000.00	4,338,828,217.16	34.54	8,221,171,782.84
Social Protection	-	-	-	-
Total Capital Expenditure by Main Functions	89,205,000,000.00	27,027,182,897.22	-	62,177,817,102.78
GRAND TOTAL EXPENDITURE	-	85,437,554,151.40	-	-

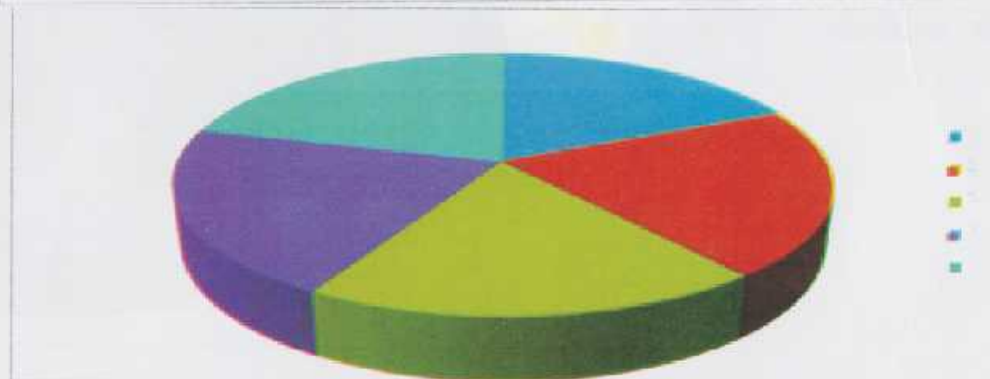


STATUTORY

STATUTORY	
2015	37,936,096,466.17
2016	43,303,437,489.20
2017	40,428,765,721.33
2018	43,711,551,105.06
2019	44,315,333,317.48

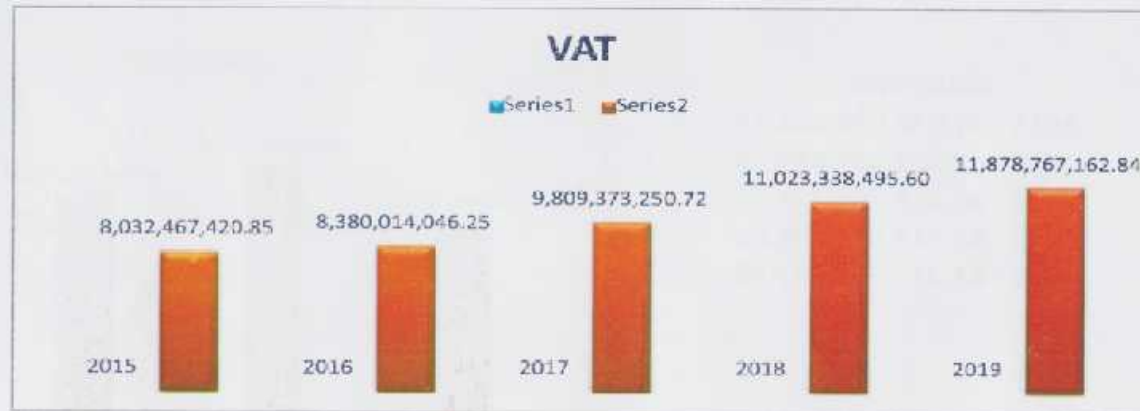


37,936,096,466.17	2015
43,303,437,489.20	2016
40,428,765,721.33	2017
43,711,551,105.06	2018
44,315,333,317.48	2019

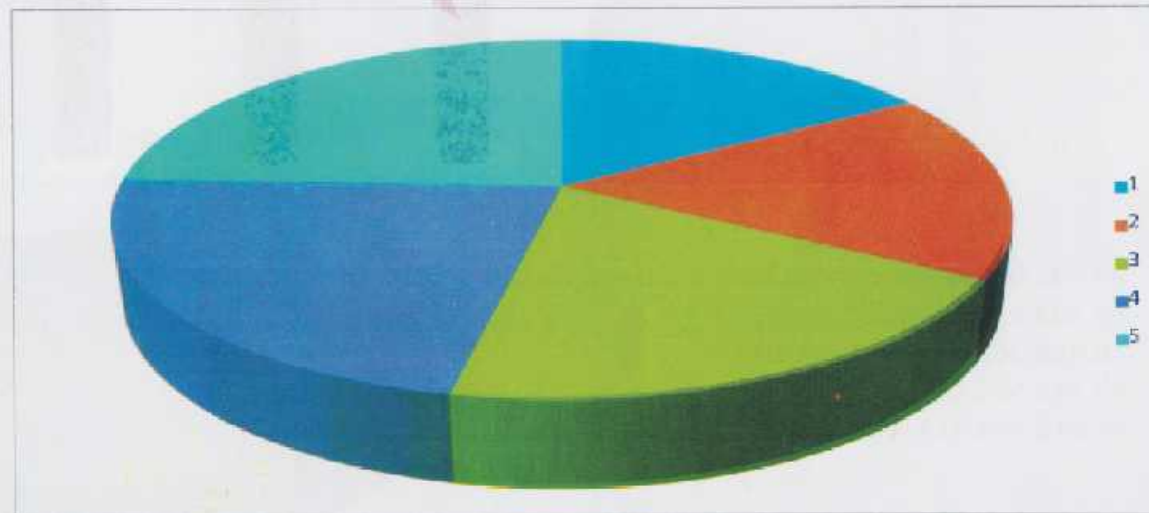


VAT

Year	Value added Tax (VAT)
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



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





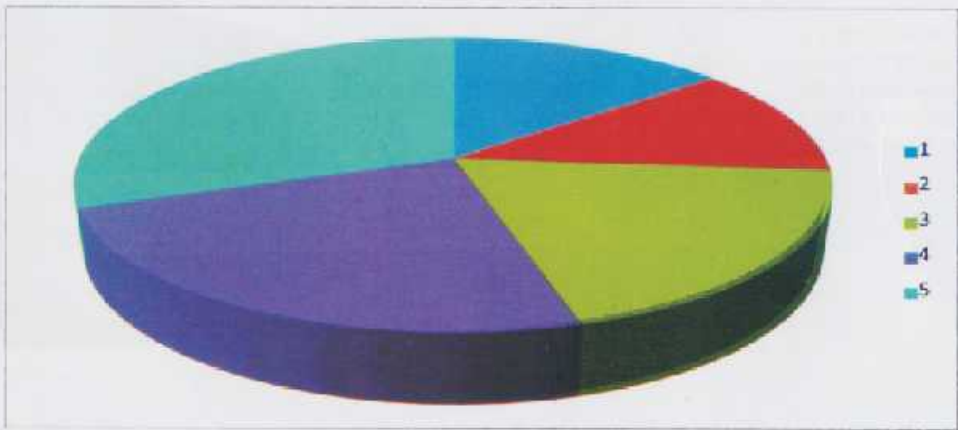
INTERNALLY GENERATED REVENUE

Internally Generated Revenue

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



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



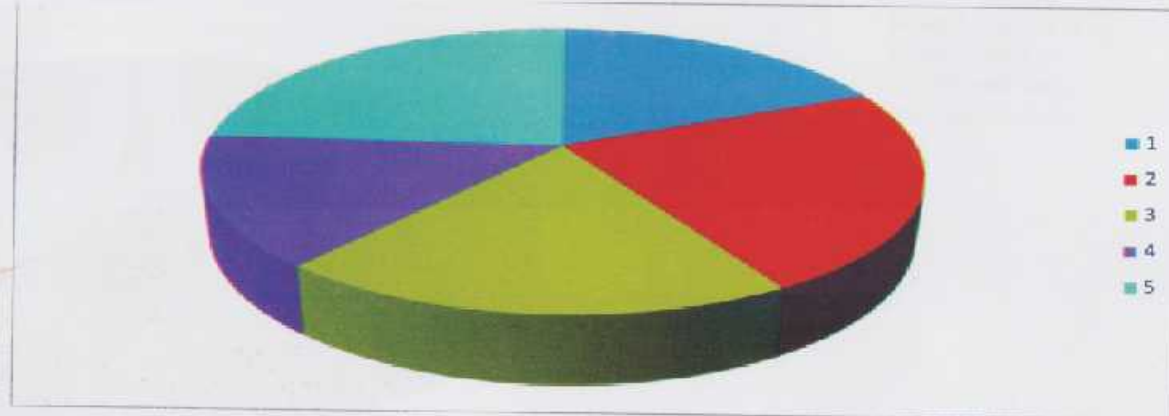


CAPITAL EXPENDITURE

Capital Expenditure	
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



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

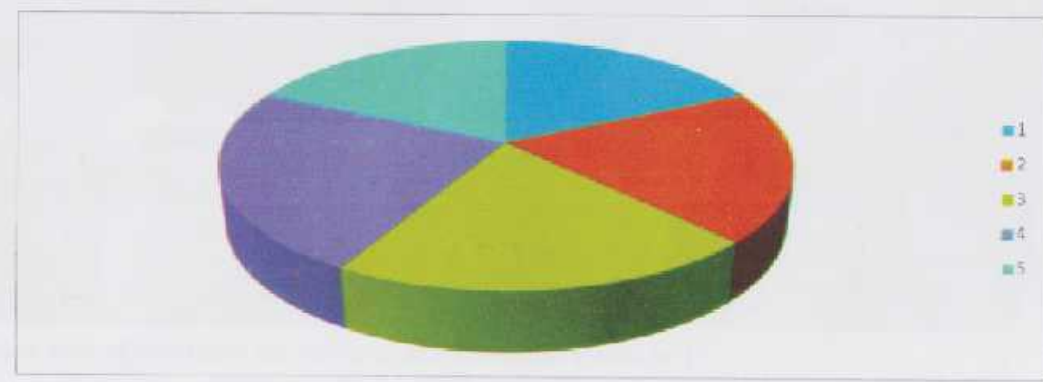


RECURRENT EXPENDITURE

Recurrent Expenditure	
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



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





The newly acquired Transformer for improved power supply in Zamfara



His Excellency Deputy Governor at the Commissioning of the new Transformer



Foundation Stone of the Zamfara State International Airport by H. E. Dr. Bello Mutawallen Maradu
Executive Governor, Zamfara State



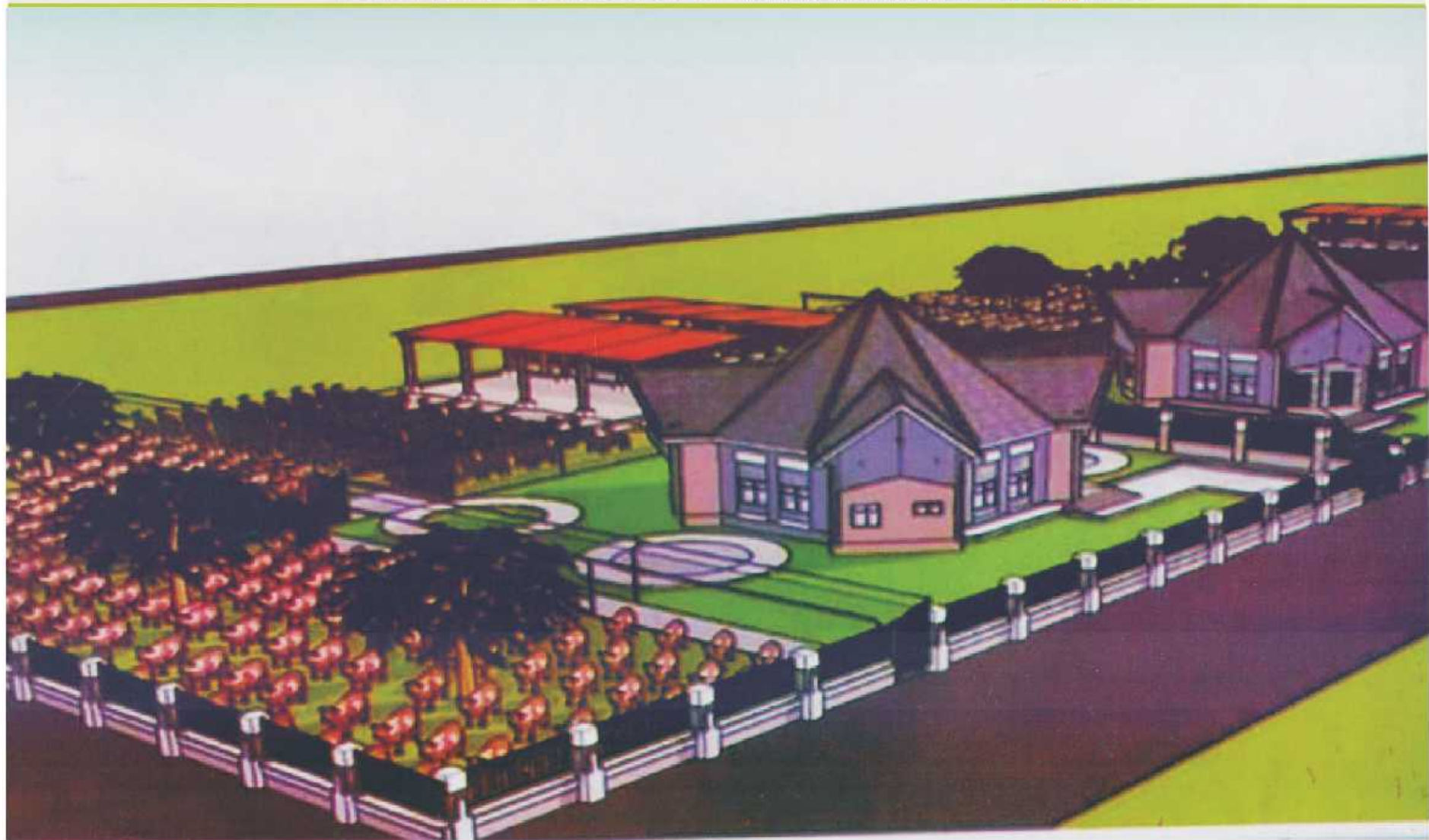
H. E. Dr. Bello Matawallen Maradu admiring the model of the Zamfara State International Airport



The Newly Renovated Zamfara State Government House, Gusau







Construction of Fulani Ruga in Zamfara State



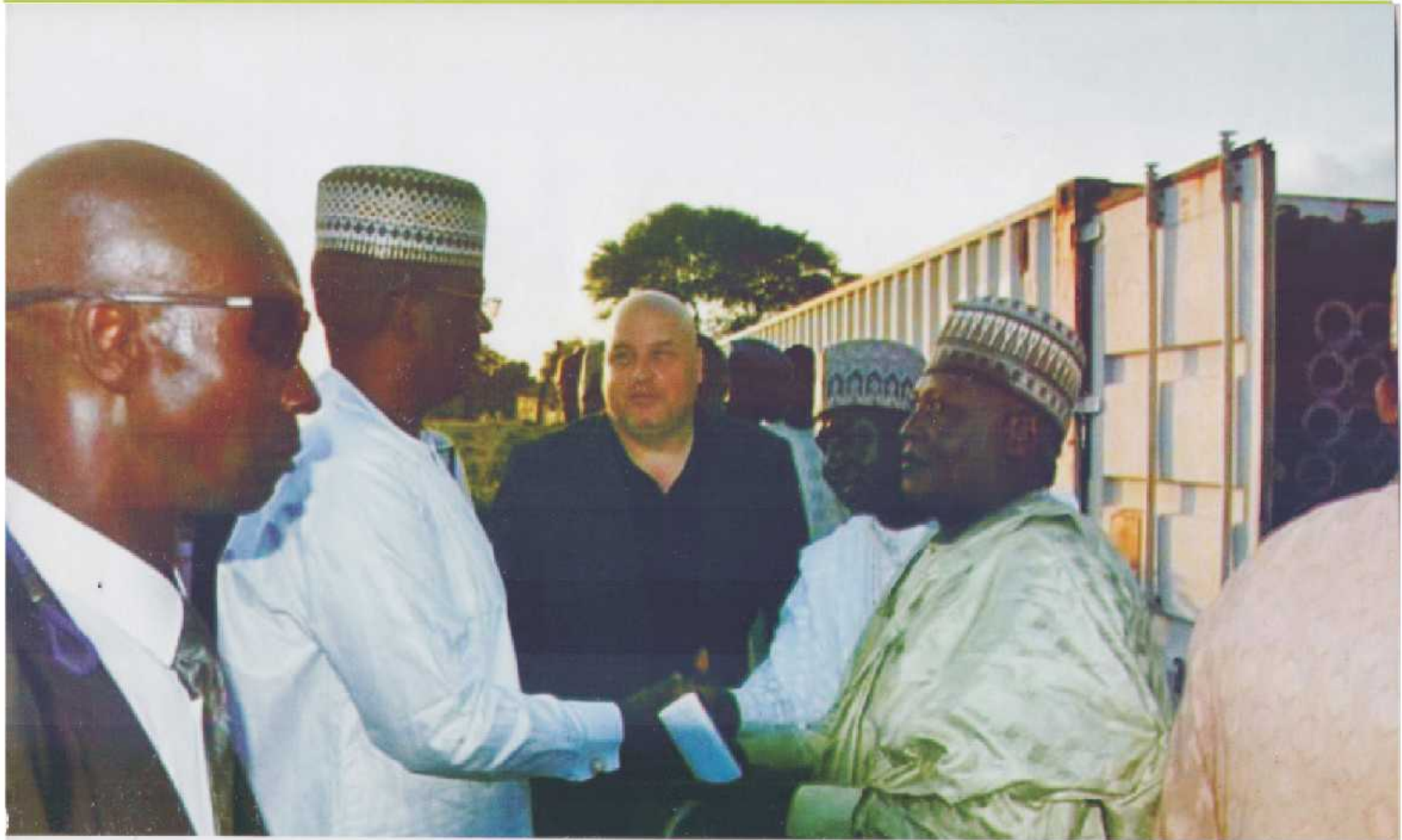
Construction of Fulani Ruga in Zamfara State



Farewell for Foreign Zamfara State Student



Zamfara State Student going for foreign studies



H. E. Governor Bello Muhammad Matawallen launching the new ZACAREP



Group of Zamfara State foreign bound student



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
Receipts		
Statutory Allocation	1	44,315,333,317.48
Value Added Tax Allocation	2	11,878,767,182.84
Internally Generated Revenue (I.G.R.)	3	5,936,997,584.40
Total Receipts for state		62,131,098,064.72
BTL Receipts - Reimbursements	4	1,850,000,000.00
Grand total (State & Third Party)		63,981,098,064.72
Payments		
Compensation of Employees	5	(17,113,621,360.31)
Social Benefits	6	(2,749,592,558.98)
Overhead Costs	7	(26,109,437,041.10)
Total Expenditure (State)		(45,972,650,960.39)
Transfers to Sinking Fund Investment	8	(86,442,000.00)
Total Transfer		(86,442,000.00)
BTL Payments (Retention Money)	9	(58,101,746.71)
BTL Payments (Bank Charges)	10	(8,213,379.29)
Grand total (Recurrent Payments and Transfers)		(46,125,408,086.39)
Net Cash Flow from Operating Activities		17,855,689,978.33

Capital Expenditure by Main Functions	Actual 2018
General Public Services	11,559,105.06
Public Order and Safety	11,023,338,495.60
Economic Affairs	4,687,956,972.18
Environmental Protection	59,222,495.87
Housing and Community Amenities	63,520,197,824.90
Health	16,675,635,126.00
Education	16,675,635,126.00
Transport, Storage and Communications	16,675,635,126.00
Energy	16,675,635,126.00
Other	16,675,635,126.00
Total	(34,275,094,186.72)
Net Cash Flow from Financing Activities	(142,999,654.67)
Net Surplus/(Deficit) for the Year	(34,503,139,651.39)
Closing Cash Balance	



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		(6,778,570,589.96)	1,602,123,787.35
Opening Balance		8,726,488,462.41	7,124,364,675.06
Closing Cash Balance		1,947,917,872.45	8,726,488,462.41

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	823,422,467.52	2,387,049,513.34
Sub Total		823,422,467.52	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		17,428,579,307.07	-
Refund Of ISPO		2,048,655,626.04	-
Loan granted to LGA		11,306,755,772.57	11,306,755,772.57
Sub Total		36,190,036,725.38	18,107,444,509.17
Liability Over Assets		85,757,169,903.98	82,717,774,818.80
Total Assets		122,770,629,096.88	103,212,268,841.31
Public Funds			

Consolidated Revenue Fund		25,302,909,839.97	33,991,086,701.97
Capital Development Fund		16,630,640,241.08	14,721,033,969.03
Sub Total		41,933,550,081.04	48,712,120,671.00



Liabilities

.....			
External Loans	27	11,708,867,645.87	11,984,993,537.79
Internal Loans	28	63,953,727,189.95	37,832,252,992.17
Internal Loans - Bonds	29	3,443,715,555.31	3,599,636,763.25
Sub Total: Liabilities		79,106,310,391.13	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		122,704,313,970.88	103,212,268,841.31



ZAMFARA STATE GOVERNMENT 2019 GENERAL PURPOSE FINANCIAL STATEMENTS
STATEMENT NO 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	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	8,550,000.00	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)	(928,145,433.78)	93,968,577,357.00	93,968,577,357.00	93,040,431,923.72
Social Benefits	36	(1,580,711,175.48)	(2,749,592,558.98)	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)	(45,972,650,960.39)	138,371,369,252.66	138,371,369,252.66	92,398,718,392.77

REPORT OF THE ACCOUNTANT-GENERAL WITH **FINANCIAL STATEMENTS**

FOR THE YEAR ENDED
31ST DECEMBER 2019



	Actual 2018	Actual 2019			
BTL Payments - Retention Money	(142,599,464.67)	(58,101,746.71)			
BTL Payments - Bank Charges	-	(8,213,379.29)			
Sub Total: BTL Payments	(142,599,464.67)	(66,315,126.00)			
Grand total Expenditure	(34,417,693,651.39)	(46,105,281,212.39)			
	Actual 2018	Actual 2019			
Repayment of External Loans	38 (206,821,961.71)	(276,125,851.92)			
Repayment of Internal Loans (Principal)	39 (5,734,589,417.08)	(2,884,660,239.08)			
Repayment of internal loans bond (Principal)	40 (874,376,944.11)	(1,029,338,398.03)			
Interest on Internal Loans (Interest)	41 (4,748,514,880.80)	(5,361,904,760.10)			
Interest on Bond (Interest)	42 (873,417,190.09)	(718,455,736.17)			
Sub Total: Loans Repayment	(12,437,720,393.79)	(10,270,485,025.30)			
Operating Balance	45,065,803,818.24	41,596,418,529.00			
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	(85,445,000.00)	(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	25,236,594,713.97			

REPORT OF THE ACCOUNTANT-GENERAL WITH FINANCIAL STATEMENTS

FOR THE YEAR ENDED
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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 TO THE CASH FLOW STATEMENT 2019
NOTE TO THE STATEMENT NO. 1

Note 1 - Statutory Allocation		2019	2018
Statutory Revenue	1A	40,975,628,956.79	42,313,992,833.99
Good And Valueble	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	64.90
November		3,675,325,146.83	3,785,441,277.58
December		3,054,642,813.87	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	-

FOR THE YEAR ENDED
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REPORT OF THE **FINANCIAL**
ACCOUNTANT-GENERAL WITH **STATEMENTS**



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

REPORT OF THE ACCOUNTANT-GENERAL WITH **FINANCIAL STATEMENTS**

FOR THE YEAR ENDED
31ST DECEMBER 2019



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

FOR THE YEAR ENDED
31ST DECEMBER 2019

REPORT OF THE ACCOUNTANT-GENERAL WITH **FINANCIAL STATEMENTS**



1G - Transfer from FAAC	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

REPORT OF THE ACCOUNTANT-GENERAL WITH **FINANCIAL STATEMENTS**

FOR THE YEAR ENDED
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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 I/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 aquisition	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
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

REPORT OF THE ACCOUNTANT-GENERAL WITH **FINANCIAL STATEMENTS**

FOR THE YEAR ENDED
31ST DECEMBER 2019



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	(252,419,385.80)	(71,332,708.63)
Contract GratuityPaid	(19,361,492.55)	(11,914,431.73)
Govt 10% Contribution to Pension	-	-
Sub total	(2,749,592,558.98)	(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	1,989,087,444.14	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

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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

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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

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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 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
ZAMCJDA	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

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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

FOR THE YEAR ENDED
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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	-	-	-	-
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

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	ACTUAL 2019	ACTUAL 2018
Note 17 Proceeds From Internal loans		
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		
College of Education Maru	339,876,060.31	318,030,100.00
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		
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 21 - Loans Repayment - Bond (Interst)		
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	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



NOTE TO THE ASSET AND LIABILITIES 2019

NOTE TO THE STATEMENT NO. 2

Note 24 - Treasuries and Banks

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Treasuries and Banks			
MDAs	70,633,517.52		15,410,031.35
AGs Accounts	752,788,950.00		2,371,639,481.99
Sub Total	823,422,467.52		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

	ACTUAL 2019	ACTUAL 2018
Reciept From State Government	28,840,553,274.74	22,974,678,032.42
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

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	ACTUAL 2019	ACTUAL 2018
Note 27 - External Loans		
01/01/2018	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		
01/01/2019	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)	1,519,884,078.85	-
UBA Contract Finance Facility	8,566,166,374.65	-
sub-total	12,036,050,453.51	-
Total	49,868,303,445.68	48,314,817,290.24
Less Repayment	-	-
Skye Bank	(2,161,604,525.16)	(5,077,054,615.54)
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	17,374,040,888.45	-
Budget support	17,539,993,592.90	-
U B A	8,261,892,902.35	-
Internal Loan As at 31/12/2019	63,953,727,189.95	37,832,252,992.17
Note 29 - Internal Loans - Bonds		
01/01/2019	4,473,053,953.34	5,347,430,897.45
Add Draw Down	-	-
Less Repayment	(1,029,338,398.03)	(1,747,794,134.20)
As at 31/12/2019	3,443,715,555.31	3,599,636,763.25
Note 30 - Retention Money		
01/01/2019	10,613,334.06	10,012,883.66
Add Additional amount retained in 2019	65,041,370.42	143,199,515.07
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



NOTE TO THE CONSOLIDATED REVENUE FUND
NOTE TO THE STATEMENT NO. 3

	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	55,961,852.77	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-imbusement		
Transfer from MLG&CA	-	1,100,000,000.00
Transfer from Incorporated	-	-
Transfer from Sub-Treasurer	-	1,850,000,000.00
Maikassi 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

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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	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

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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 aquisition	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-governmentel	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

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fire service	137,364,625.82	66,961,736.34
Government printing	5,073,984.00	4,595,338.00
Gusau amusement park	7,148,360.00	6,460,558.00
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
Llason 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	(252,419,385.80)	(71,332,708.63)
Contract Gratuity Paid	(19,361,492.55)	(11,914,431.73)
Govt 10% Contribution to Pension	-	-
Sub total	(2,749,592,558.98)	(1,580,711,175.48)

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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
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 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

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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

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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

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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

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	ACTUAL 2019	ACTUAL 2018
Note 38 - Loans Repayment - External		
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

NOTE TO THE CAPITAL DEVELOPMENT FUND
NOTE TO THE STATEMENT NO. 4

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 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



ZAMFARA STATE GOVERNMENT

REPORT OF THE
ACCOUNTANT-GENERAL WITH

**FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED
31ST DECEMBER 2019