ZAMFARA STATE GOVERNMENT

REPORT OF THE
ACCOUNTANT-GENERAL WITH

FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER 2021

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HIS EXCELLENCY

Hon. Dr. Bello Mohammed, MON

(Matawallen Maradun, Shattiman Daular Usmaniyya)

EXECUTIVE GOVERNOR, ZAMFARA STATE

FINANCIAL STATEMENTS
LAND OF FARMING & SOLID MINERALS
ZAMFARA STATE
FOR THE YEAR ENDED 31ST DEC. 2021

HIS EXCELLENCY

Sen. Hassan Mohammad Nasiha

(Jarman Gusau)

DEPUTY GOVERNOR, ZAMFARA STATE

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DEC. 2021
LAND OF FARMING & SOLID MINERALS
ZAMFARA STATE

Sufyan Bashir Yuguda, FCNA

HONOURABLE COMMISSIONER
MINISTRY OF FINANCE, ZAMFARA STATE

Jibrin Baba, FCNA

(Rimin Gusau)

PERMANENT SECRETARY
MINISTRY OF FINANCE, ZAMFARA STATE

Muhammad Salihu Anka, FCNA

ACCOUNTANT GENERAL
MINISTRY OF FINANCE, ZAMFARA STATE

TREASURY TEAM

MUHAMMED SANI NAKWADA
DG. DEBT. MANAGEMENT

MANSUR LADAN, CNA
DEPUTY ACCOUNT GENERAL

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

ABDULLAHI YAHAYA KAURA
DIRECTOR CENTRAL ACCOUNT

LAWALI SANDA
DIRECTOR INSPECTION & CONTROL

HASSAN ABUBAKAR MUSA
DIRECTOR INCORPORATED

ALIYU SALIHU ANKA
DIRECTOR IPPIS

AHMAD ABARSHI ANKA
SUB TREASURER

SURAJO HASSAN, CNA
DIRECTOR FINANCIAL REFORM

ISA T. ABDULLAHI, ACMA, CPA
DIRECTOR EXPENDITURE CONTROL

MOHAMMED ALH. SAHABI
DIRECTOR ADMIN

ABDULLAHI SULEIMAN KURYA
DIRECTOR DEBT. MANAGEMENT

SHEHU BALARABE ANKA
PRINCIPAL ACCOUNTANT ADMIN.

MEMBERS OF THE FINAL ACCOUNT COMMITTEE

AMINU MUSA GUSAU
DIRECTOR CONSOLIDATED ACCOUNTS

AMINU ALIYU
DEPUTY DIRECTOR
CONSOLIDATED ACCOUNTS

LAWALI MOHAMMED BUKKUYUM
MEMBER

MUAWAIYYA ABUBAKARMARADUN
MEMBER

MUSTAPHA MOHAMMAD
MEMBER

ADAMU LAWAL MAYANCHI
MEMBER

LAWAL ABDULKADIR
MEMBER

NURA SANI
MEMBER

AMINU MOHAMMAD BUNGUDU
MEMBER

AUDIT CERTIFICATE

OFFICE OF THE STATE AUDITOR GENERAL

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

31st May, 2022 AAZ.31/VOL.1/22

AUDITOR'S GENERAL CERTIFICATION

We have audited the 2021 Accounts of Zamfara State Government which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 6.

ACCOUNTANT GENERAL AND AUDITOR GENERAL RESPONSIBILITIES

In accordance with section 125(2) of 1999 constitution of the Federal republic of Nigeria as amended and section 17 of Zamfara State Audit Law 2021 and section 3(1) of the Public Finance (Control and Management) Law (Cap. 108) as amended, the Accountant General is responsible for the preparation of the Financial Statements which he did on IPSAS Cash Accounting Basis while it is my responsibility to audit and form an independent opinion on the Financial Statements.

BASIS OF OPINION

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

OPINION

In my opinion, the statements give a true and fair view of the financial transaction of Zamfara State Government for the year ended and the Financial position as at 31st December, 2021 and of its Deficit of income over expenditure and cash flow statement for the year ended on that date.

31-5-2022

Abubakar Danmaliki FCNA
State Auditor General
Zamfara State

RESPONSIBILITY FOR FINANCIAL STATEMENTES

ZAMFARA STATE
MINISTRY OF FINANCE
Plot 22 Sani Abacha Way, Samaru 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 Control to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the government. To the best of my knowledge, this system of internal control has operated adequately.

These financial statements of Zamfara state have been prepared in accordance with the provisions of finance (control and management) Act Cap 144LFN 1990. In 2021 Zamfara State Fully adopted the International Public Sector Accounting Standard (IPSAS) Cash basis, of accounting. in my opinion, these financial statements fairly reflect the financial position of Zamfara State Government as at 31st December, 2021 and its operations for the year ended on that day.

31/5/2022

MUHAMMAD SALIHU ANKA
Accountant General
Zamfara State

STATEMENT OF ACCOUNTING POLICY

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

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

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

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

IPSAS Cash Basis of Accounting

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

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

This Accounting policy addresses the following fundamental accounting issue:

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

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

ACCOUNTING POLICIES

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

BASIS OF PREPARATION

The financial statements have been prepared on the basis consistent with government accounting policies under the historical cost convention using IPSAS cash accounting; the

financial statements comply with the provisions of the finance control and management act as amended.

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

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

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

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

CAPITAL DEVELOPMENT FUND
Capital development fund represents the aggregated balance after the capital receipts and expenditure for the year have been recognized. It also includes annual transfers from the consolidated revenue fund in line with the amount provided in the annual budget of the state.

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

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

CAPITAL COSTS
Capital costs are recognized in their year of occurrence only.

FOREINGN CURRENCY
Transactions in foreign currencies are stated at their naira value as at 31st December 2021.

Mohammed Salihu Anka 31/5/2022

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

THE BUDGET 2021

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

The 2021 Budget was estimated at ***N145,438,751,000.00*** made up of ***N77,151,251,000.00*** and ***N68,287,500,000.00*** as recurrent and capital revenues respectively. Recurrent and capital Expenditure stood at **₦64,393,751,000.00 and *N81,045,000,000.00*** as recurrent and capital expenditures respectively.

BUDGET PERFORMANCE

RECIEPT	**BUDGETED 2021**	**ACTUAL**	**PERCENTAGE**	**VARIANCE**
STATUTORY ALLOCATION	32,840,500,000.00	35,237,369,604.83	107.30	- 2,396,869,604.83
VALUE ADDED TAX	19,000,000,000.00	20,083,439,772.20	105.70	- 1,083,439,772.20
INTERNALLY GENERATED REVENUE	17,505,500,000.00	12,963,912,471.48	74.06	4,541,587,528.52
OTHER REVENUE	-	-	-	-
SUB- TOTAL	**69,346,000,000.00**	**68,284,721,848.51**	**98.47**	**1,061,278,151.49**
ADD CAPITAL RECIEPT	**BUDGETED 2021**	**ACTUAL**	**PERCENTAGE**	**VARIANCE**
INTERNAL LOANS	29,779,400,000.00	18,797,532,904.02	63.12	10,981,867,095.98
GRAND. TOTAL	**99,125,400,000.00**	**87,082,254,752.53**	**87.85**	**12,043,145,247.47**
LESS RECURRENT EXPENDITURE	**BUDGETED 2021**	**ACTUAL**	**PERCENTAGE**	**VARIANCE**
COMPENSATION TO EMPLOYEE	24,207,671,978.66	19,736,450,011.03	81.53	4,471,221,967.63
CONSOLIDATED REVENUE FUND CHARGES	4,541,816,489.00	127,240,440.00		4,414,576,049.00
SOCIAL BENEFIT	1,497,264,904.60	1,596,745,371.54	106.64	- 99,480,466.94
OVERHEAD COST	43,524,172,436.40	19,304,805,146.24	44.35	24,219,367,290.16
SERVICE WIDE VOTES	-	-	-	-
SUB TOTAL	**73,770,925,808.66**	**40,765,240,968.81**	**55.26**	**33,005,684,839.85**
ADD REPAYMENT OF LOANS				-
SUB- TOTAL	**73,770,925,808.66**	**31,220,422,304.31**	**42.32**	**42,550,503,504.35**
LESS CAPITAL EXPENDITURE	**BUDGETED 2021**	**ACTUAL**	**PERCENTAGE**	**VARIANCE**
Administrative Sector	19,364,000,000.00	14,024,670,782.92	72.43	5,339,329,217.08
Economic Sector	22,786,000,000.00	3,788,919,477.94	16.63	18,997,080,522.06
Law And Justice Sector	1,315,000,000.00	24,156,300.00	1.84	1,290,843,700.00
Social Sector	10,819,000,000.00	2,395,926,715.20	22.15	8,423,073,284.80
Total Capital Expenditure by Administrative Sector	**54,284,000,000.00**	**20,233,673,276.06**	**113.04**	**34,050,326,723.94**
GRAND TOTAL EXPENDITURE		**92,219,336,549.18**	**210.62**	**109,606,515,068.14**

2021 COVID-19 Budget Performance Report

Zamfara State Government 2021 Approved Budget - Covid-19 Capital Expenditure by Project

Programme Code	Project Name	MDA	2021 Approved Budget	2021 Budget Performance	% Performance YTD against 2021 Approved Budget
19130000010114	ZAPA : Procurement of equipt., cars and working capital to Citizens as loan and Empowerment programes for COVID-19 paliatives	011100100100 - GOVERNMENT HOUSE	400,000,000.00	400,000,000.00	100.00
19130000010115	ZAMSACA : Govt. counter part funds to HIV presedential response programme to mitigate COVID-19 infection	011100100100 - GOVERNMENT HOUSE	80,000,000.00	80,000,000.00	100.00
19110000020103	Procure Modern FM Radio Transmiter to educate public on prevention aspect of COVID-19 crises	012300300100 - ZAMFARA RADIO & TELEVISION SERVICES	100,000,000.00	65,000,000.00	65.00
19190000030101	ZEMA: Procurement of relief materials for Mitigation of disaster victims and suppot to Unicef supported Programs and for COVID-19 victims	012400400300 - DIRECTORATE OF CONFLICT RESOLUTION	200,000,000.00	0.00	0.00
19010000010101	Provision for subsidized fertilizer to farmers to metigate the effect of COVID-19.	021500100100 - MINISTRY OF AGRICULTURE & NATURAL RESOURCES	432,000,000.00	432,000,000.00	100.00
19010000010107	Rehabilitation of irrigation facilities to ensure job creation to reduce the impact of COVID-19	021500100100 - MINISTRY OF AGRICULTURE & NATURAL RESOURCES	108,000,000.00	108,000,000.00	100.00
19010000020106	C/Part to NACRDB for Animal Traction loan program for Job Creation to reduce the shocks of COVID-19 crisis	021500100100 - MINISTRY OF AGRICULTURE & NATURAL RESOURCES	18,900,000.00	18,900,000.00	100.00
19010000040101	Purchase of grains and essential Commodities as COVID-19 Palliatives to the citizens.	021500100100 - MINISTRY OF AGRICULTURE & NATURAL RESOURCES	270,000,000.00	270,000,000.00	100.00
19010000060112	Provision of small ruminants: Cattle, Sheep and Goat Fattening on subsidized loan for women empowerment, in response to COVID-19 crisis	021500100200 - DIRECTORATE OF ANIMAL HEALTH & LIVESTOCK HUSBANDRY	54,000,000.00	30,000,000.00	55.56
19030000010103	Purchase of Agric Inputs for (ZACAREP II) for Job Creation to reduce the shocks of COVID-19 crisis	021500100200 - DIRECTORATE OF ANIMAL HEALTH & LIVESTOCK HUSBANDRY	108,000,000.00	0.00	0.00
19030000010104	Purchase of Agric implements (Fadama Guys) for Job Creation to reduce the shocks of COVID-19 crisis	021500100200 - DIRECTORATE OF ANIMAL HEALTH & LIVESTOCK HUSBANDRY	44,280,000.00	0.00	0.00
19030000010106	Counterpart contribution to National Food Security Programme to mitigate the impact COVID-19	021500100200 - DIRECTORATE OF ANIMAL HEALTH & LIVESTOCK HUSBANDRY	19,440,000.00	0.00	0.00
19030000010107	FADAMA CARES World Bank COVID19 palliate	021500100200 - DIRECTORATE OF ANIMAL HEALTH & LIVESTOCK HUSBANDRY	1,080,000,000.00	0.00	0.00
19030000010108	IFAD to mitigate COVID-19 pandemic/Egg Pod survery.	021500100200 - DIRECTORATE OF ANIMAL HEALTH & LIVESTOCK HUSBANDRY	162,000,000.00	0.00	0.00
19030000010109	Federal Govt. Agric Interventions to reduce the shocks of COVID-19	021500100200 - DIRECTORATE OF ANIMAL HEALTH & LIVESTOCK HUSBANDRY	27,000,000.00	0.00	0.00
19170000030101	Maintainance of the existing roads at K/Kwashi-Mada, Gusau-D/Sadau in the state for easy access of business activities to mitigate the impact of COVID-19	023400400100 - ZAMFARA ROADS MAINTENANCE AGENCY	200,000,000.00	0.00	0.00
19230000020116	State Contribution to SDGs Program to palliate COVID-19 crises	023800100100 - MINISTRY OF BUDGET & ECO. PLANNING	500,000,000.00	0.00	0.00
19230000020118	Community and Social Dev. Agency (CSDA): C/part. to World Bank facility for poverty reduction as a relief to COVID-19 crisis	023800100100 - MINISTRY OF BUDGET & ECO. PLANNING	2,500,000,000.00	476271687.16	19.05
19230000020120	Procurement of Equipment and working materials for State Opration Coodinating Unit (SOCU) as a relief to COVID-19 crisis	023800100900 - ZAKKAT AND ENDOWMENT BOARD	25,000,000.00	0.00	0.00
19020000060101	Renovation of Zakkat and Endowmen Office at HQs resilliance services to all vulnerable including COVID-19 victims	023800100900 - ZAKKAT AND ENDOWMENT BOARD	300,000,000.00	0.00	0.00
19020000060102	Contruction of Zakkat Plaza K/namoda to palliate COVID-19 crises	023800100900 - ZAKKAT AND ENDOWMENT BOARD	50,000,000.00	0.00	0.00
19100000010103	Upgrading of semi urban to Urban water schemes at Magami, Keta, Moriki, Jengeru, Nasarawa Burkullu, G/Goga and Gayari and serve as palliate COVID-19 crises	025200100100 - MINISTRY OF WATER RESOURCES	150,000,000.00	51,391,174.00	34.26
19100000020102	Completion and Rehabilitation of Earth Dams at Bagega, Magami, K/Lamba, K/daji, N/Mailayi, Gwaram and S/Fegi to serve as palliative to COVID	025200100200 - DIRECTORATE OF RURAL WATER SUPPLY	50,000,000.00	-	0.00
19100000030101	Construct of Hand pumps borehole in SHAWN supported Communities to improve sanitation & hygiene to reduce the spread of COVID-19.	025210300100 - RURAL WATER SANITATION (RUWATSAN) PROJECT	300,000,000.00	-	0.00
19100000030101	Rehabilitation of Brokendown Handpumps in Communities SHAWN Supported Prog to improve sanitation & hygiene to reduce the spread of COVID-19	025210300100 - RURAL WATER SANITATION (RUWATSAN) PROJECT	75,000,000.00	-	0.00
19100000030101	Provide Community Sanitation Facilities and Equipment for Safe Hygien Practice of SHAWN Supported Prog to improve sanitation & hygiene to reduce the spread of COVID-19.	025210300100 - RURAL WATER SANITATION (RUWATSAN) PROJECT	145,000,000.00	-	0.00
19100000030101	PEWASH Program to 5 LGAs Maradun, Bakura, Bukkuyum, Zurmi and K/Nam to improve sanitation & hygiene to reduce the spread of COVID-19	025210300100 - RURAL WATER SANITATION (RUWATSAN) PROJECT	400,000,000.00	-	0.00
19060000010101	Construction of 100 Housing of 2 & 3 Bed rooms (State Housing Prog) to reduce the shocks of COVID-19 pandemic.	025300100100 - DIRECTORATE OF HOUSING & TOWN PLANNING	300,000,000.00	300,000,000.00	100.00

19060000010108	To Const. Mass Housing Estate in the State Under (PPP) (Private developers housing) as maen of job creation to reduce the impact of COVID-19.	025300100100 - DIRECTORATE OF HOUSING & TOWN PLANNING	100,000,000.00	100,000,000.00	100.00
19170000010101	Construction of rural roads across the villages of the State for easy access of business activities to mitigate the impact of COVID-19	026300100100 - MINISTRY FOR RURAL DEVELOPMENT	500,000,000.00	500,000,000.00	100.00
19240000020101	Extension works of High Court Office at T/Mafara, and Gummi justice to COVID victim is resilience.	031800400100 - HIGH COURT OF JUSTICE	100,000,000.00	-	0.00
19240000020101	Construction of Magistrate courts at Anka, Bungudu Bukuyyum Maradun, Birnin Magaji,And Bakura, justice to COVID-19 victim resilience	031800400100 - HIGH COURT OF JUSTICE	100,000,000.00	-	0.00
19240000020101	Extension works at Tsafe, Maru and shinkafi Magistrate Court justice to COVID-19 victim resilience	031800400100 - HIGH COURT OF JUSTICE	80,000,000.00	-	0.00
19240000020101	Contruction of High court Guest House, justice to COVID-19 victim resilience	031800400100 - HIGH COURT OF JUSTICE	100,000,000.00	-	0.00
19240000030101	Purchase of Internet Equipment for Video Conference of Covid 19	031800600100 - SHARIA COURT OF APPEAL	40,000,000.00	-	0.00
19240000020108	Renov of Special Court on Covid-19 pandemic	032600100200 - DIRECTORATE OF LEGAL MATTERS	30,000,000.00		0.00
19080000010101	Contruction of Citizen/Leadership training centre/Rock School at K/kwashi to palliate COVID-19 crises.	051305100100 - MINSTRY OF YOUTH EMPOWERMENT	100,000,000.00	20,000,000.00	20.00
19080000010103	Support to trained youth by Federal govt and NGOs (Youth Empowerment Support Promotion) to palliate COVID-19 crises	051305100100 - MINSTRY OF YOUTH EMPOWERMENT	50,000,000.00	-	0.00
19080000030101	Rehab and Equiping of All Farms Centres at Gwashi, Damba, Shinkafi and Maradun Agro Based Centres as a job creation to youth to mitigate the impact of COVID-19.	051305100300 - SKILLS ACQUISITION TRAINING CENTER	30,000,000.00	-	0.00
19070000010120	Women empowerment scheme: Provide start up capital to Women in the state to mitigate COVID-19 infection	051400100100 - MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL WELFARE	20,000,000.00	11,000,000.00	55.00
19070000020106	Supply of Equipment to Amusement park for COVID	051400100100 - MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL WELFARE	15,000,000.00	-	0.00
19070000030103	Equiping of LGAs Women Skills Aquisition Centre to serve as a resilience to COVID-19 victim	051400100100 - MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL WELFARE	100,000,000.00	-	0.00
19020000070101	Procourment of Grain and Essential Modern Education to Eliminate Child Begging for COVID-19	051700200100 - MINISTRY OF SCIENCE & TECH. EDUCATION	30,000,000.00	30,000,000.00	100.00
19040000020107	Purchase of medical Equipment to meet the standard of MSP and to educate public prevention of COVID-19 crises	052100100100 - MINISTRY OF HEALTH	500,000,000.00	108,711,432.54	21.74
19040000020110	Up-grading of T/Mafara, K/N and Gummi General Hosp and to educate public for prevention of COVID-19 crises	052100100100 - MINISTRY OF HEALTH	1,000,000,000.00	-	0.00
19040000020113	Expantion of existing facilities and development of new clinics within Yarima Bakura Specialist Hospital (COVID-19 Isolation Centre)	052100100100 - MINISTRY OF HEALTH	100,000,000.00	-	0.00
19040000020116	Renovation and Equipment for Damba Centre and provision of Preventive COVID-19 Medications and Hand Sanitiser Production for distribution to public	052100100100 - MINISTRY OF HEALTH	350,000,000.00	-	0.00
19040000010102	Rehabilation, Renovation and upgrading of one (1) PHCs in each ward for COVID-19 crises	052100300100 - STATE PRIMARY HEALTH CARE BOARD	150,000,000.00	-	0.00
19040000010105	Construction of additional structures at Women and Children Hospital Gusau to educate public prevention of COVID-19 crises	052100300100 - STATE PRIMARY HEALTH CARE BOARD	150,000,000.00	-	0.00
19040000010107	Construction and Equiping of ICT and call Centre at Zamfara State Contributory Health Care Management Agency and Payment of take-off Grant, to prevent COVID-19 crises	052100300100 - STATE PRIMARY HEALTH CARE BOARD	430,000,000.00	-	0.00
19090000020107	Fumigation of COVID-19 prone areas	053505500100 - ZAMFARA ENVIRONMENTAL SANITATION AGENCY	100,000,000.00	-	0.00
	Total Covid-19 Capital Expenditure		12,273,620,000.00	3,001,274,293.70	24.45

Zamfara State Government 2021 Approved Budget -Covid-19 Recurrent Expenditure

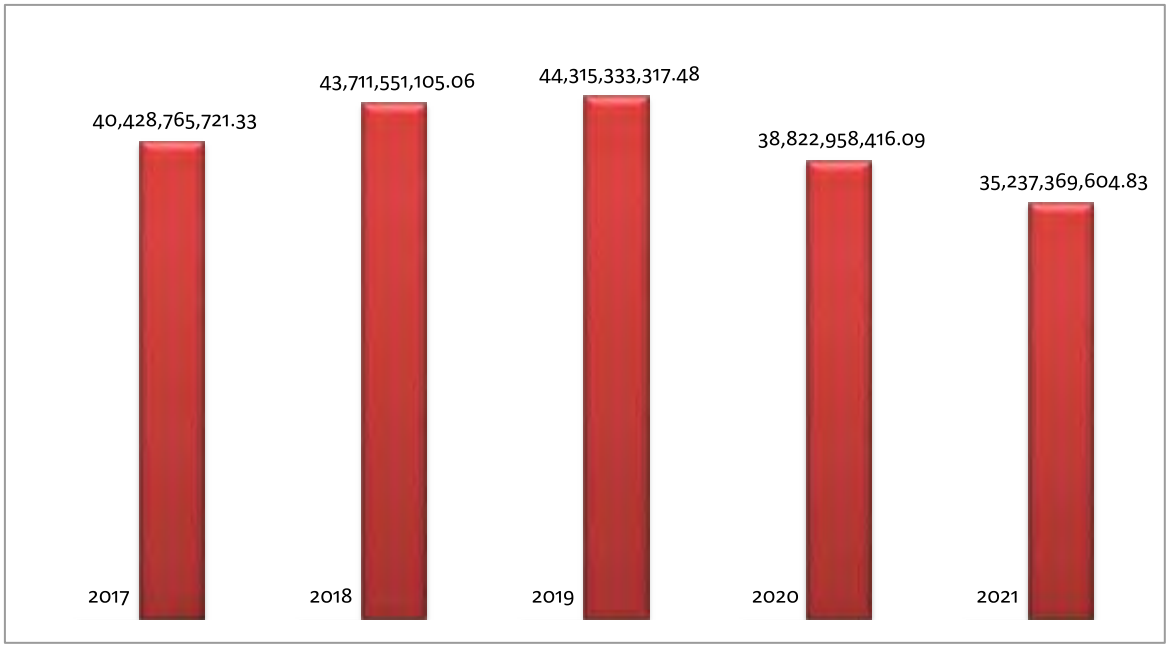
Economic Code	Particulars	MDA	2021 Approved Budget	2021 Budget Performance	% Performance YTD against 2021 Approved Budget
21010106	Management Staff Basic Salary	052100100100 - MINISTRY OF HEALTH	72,051,684.00	72,051,684.00	100.00
21010101	Salary	052100300100 - STATE PRIMARY HEALTH CARE BOARD	81,926,244.00	81,926,244.00	100.00
21010101	Salary	052110200100 - HOSPITALS SERVICE MANAGEMENT BOARD	976,500,000.00	976,500,000.00	100.00
21020103	TRANSPORT	052110200100 - HOSPITALS SERVICE MANAGEMENT BOARD	550,000.00	550,000.00	100.00
	Total Covid-19 Recurent Expenditure		1,131,027,928.00	1,131,027,928.00	100.00

Zamfara State Government 2021 Approved Budget - Total Covid-19 Expenditure

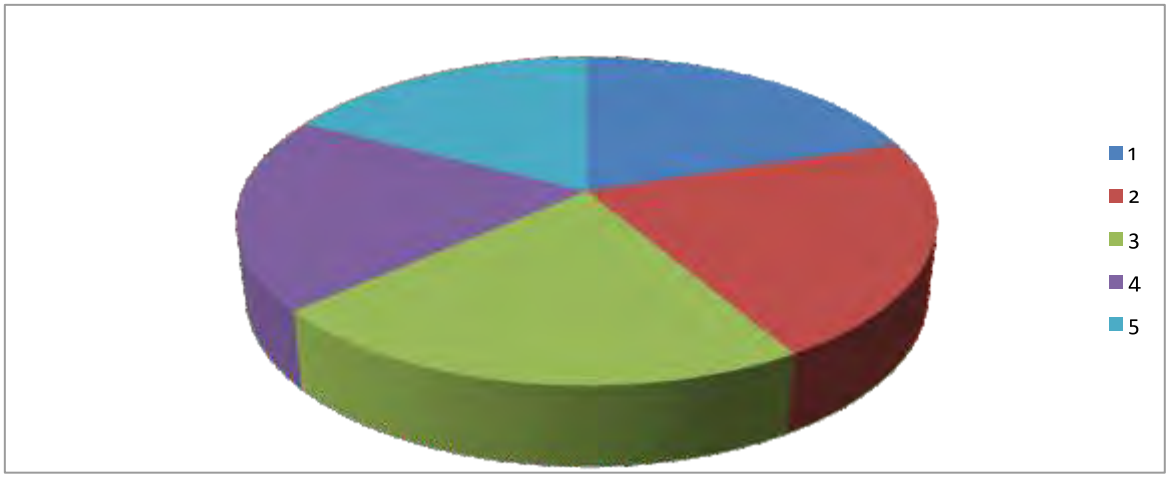
Description	2021 Approved Budget	2021 Budget Performance	% Performance YTD against 2021 Approved Budget
Capital Expeenditure	12,273,620,000.00	3,001,274,293.70	24.45%
Recurrent Expenditure	1,131,027,928.00	1,131,027,928.00	100.00%
Total Expenditure	**13,404,647,928.00**	**4,132,302,221.70**	**30.83%**

STATUTORY

	STATUTARY
2017	40,428,765,721.33
2018	43,711,551,105.06
2019	44,315,333,317.48
2020	38,822,958,416.09
2021	35,237,369,604.83

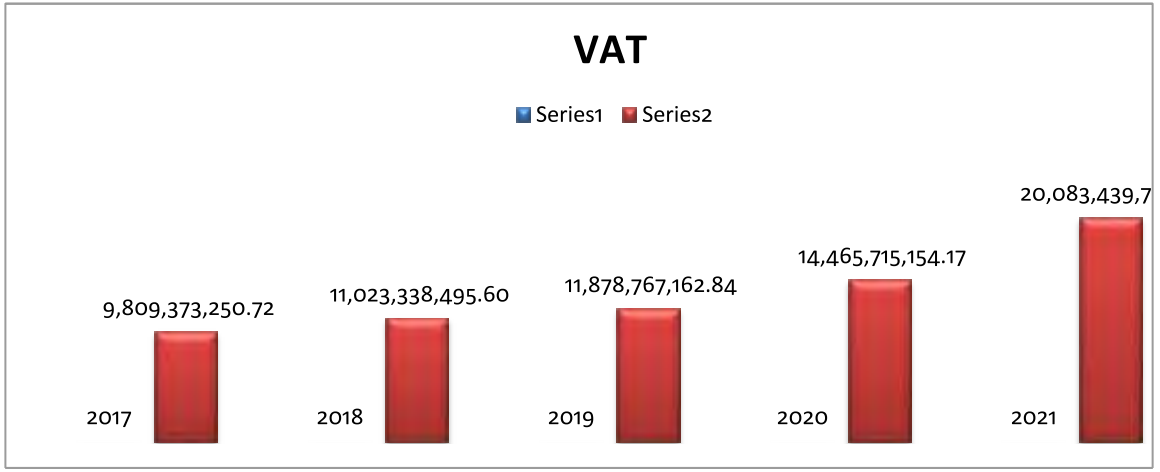


40,428,765,721.33	2017
43,711,551,105.06	2018
44,315,333,317.48	2019
38,822,958,416.09	2020
35,237,369,605.83	2021

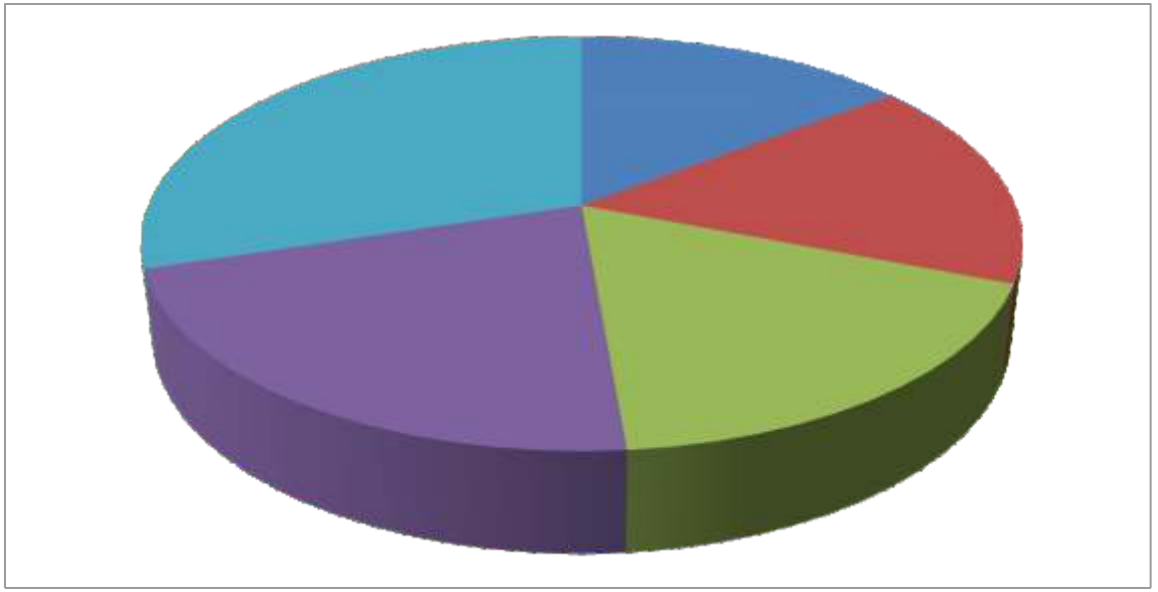


VAT

	Value added Tax (VAT)
2017	9,809,373,250.72
2018	11,023,338,495.60
2019	11,878,767,162.84
2020	14,465,715,154.17
72.20 2021	20,083,439,772.20

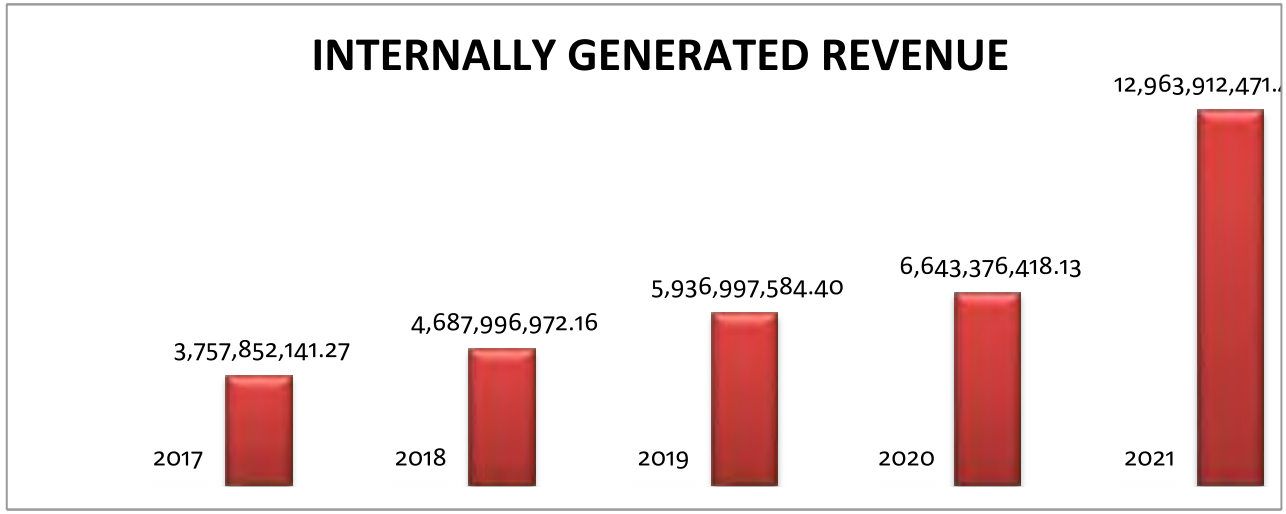


1	9,809,373,250.72	2017
2	11,023,338,495.60	2018
3	11,878,767,162.84	2019
4	14,465,715,154.17	2020
5	20,083,439,772.20	2021

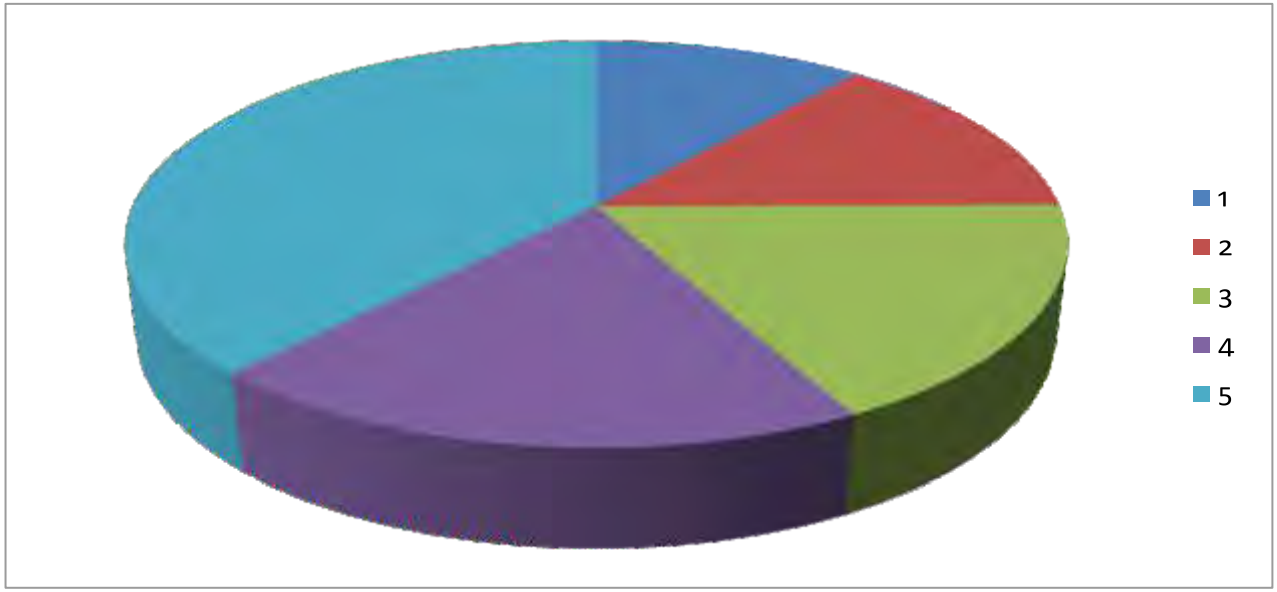


INTERNALLY GENERATED REVENUE

Internally Generated Revenue	
2017	3,757,852,141.27
2018	4,687,996,972.16
2019	5,936,997,584.40
2020	6,643,376,418.13
2021	12,963,912,471.48

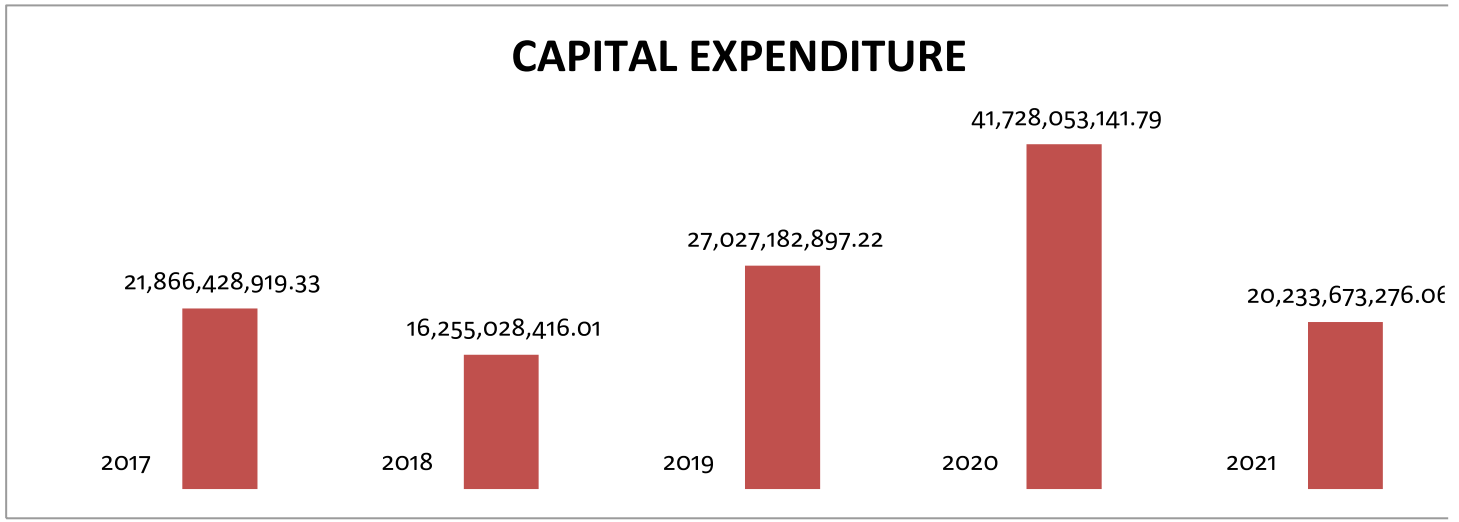


3,757,852,141.27	2017
4,687,996,972.16	2018
5,936,997,584.40	2019
6,643,376,418.13	2020
12,963,912,471.48	2021

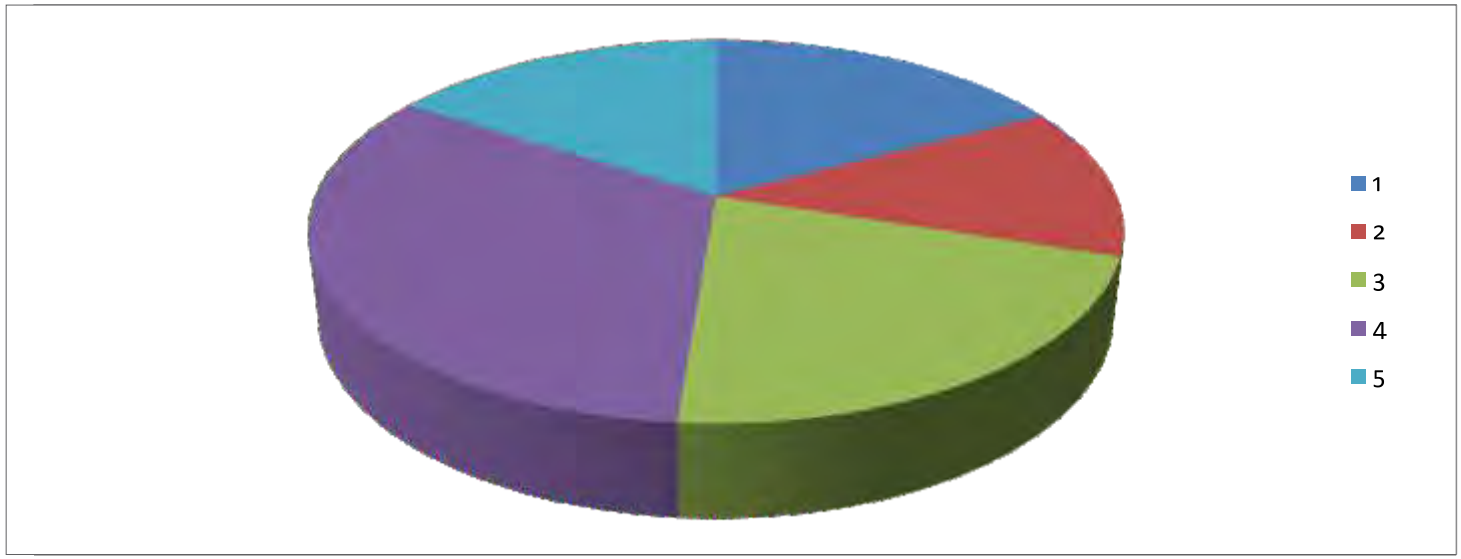


CAPITAL EXPENDITURE

	Capital Expenditure
2017	21,866,428,919.33
2018	16,255,028,416.01
2019	27,027,182,897.22
2020	41,728,053,141.79
2021	20,233,673,276.06

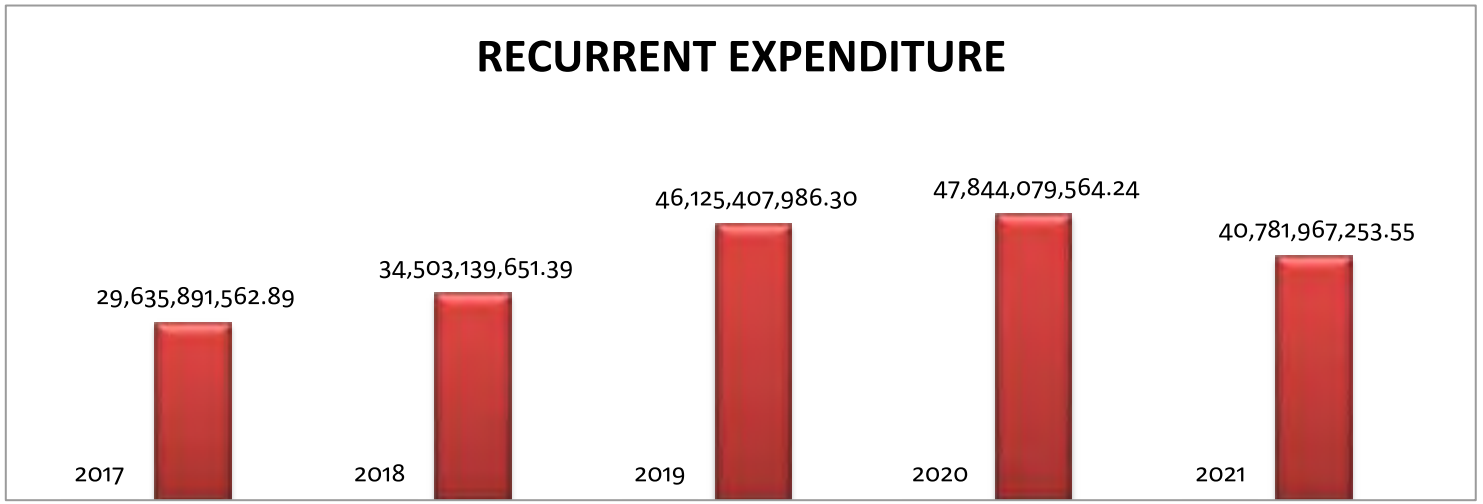


21,866,428,919.33	2017
16,255,028,416.01	2018
27,027,182,897.22	2019
41,728,053,141.79	2020
20,233,673,276.06	2021

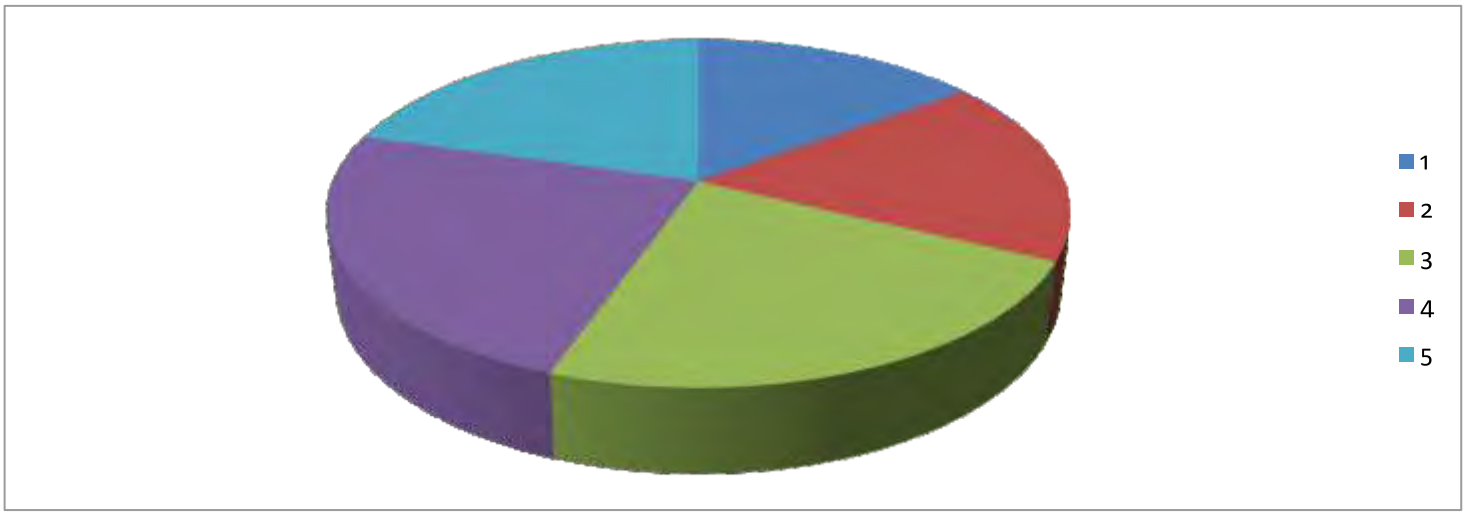


RECURRENT EXPENDITURE

	Recurrent Expenditure
2017	29,635,891,562.89
2018	34,503,139,651.39
2019	46,125,407,986.30
2020	47,844,079,564.24
2021	40,781,967,253.55



29,635,891,562.89	2017
34,503,139,651.39	2018
46,125,407,986.39	2019
47,844,079,564.24	2020
40,781,967,253.55	2021



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ZAMFARA STATE GOVERNMENT 2021 GENERAL PURPOSE FINANCIAL STATEMENTS
STATEMENT 1
CASH - FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/ 2021

Annual Budget 2021	Operating Activities	NOTE	ACTUAL 2021	ACTUAL 2020
	Receipts			
32,840,500,000.00	Statutory Allocation	**1**	35,237,369,604.83	38,822,958,416
19,000,000,000.00	Value Added Tax Allocation	**1A**	20,083,439,772.20	14,465,715,154
51,840,500,000.00	**Sub Total-Statutory Allocatoin**		**55,320,809,377.03**	**53,288,673,570**
10,306,205,000.00	Pesonnel Taxes	**2**	9,236,818,489.88	5,654,054,609.22
136,950,000.00	Licences -General	**2**	18,182,803.60	13,235,110.00
2,451,860,000.00	Fees - General	**2**	1,351,566,563.13	155,775,166.34
303,750,000.00	Fines- General	**2**	110,551,988.21	77,887,583.17
3,216,635,000.00	Sales -General	**2**	1,673,658,708.00	129,598,275.33
766,300,000.00	Earnings - General	**2**	473,943,984.28	64,799,137.67
41,850,000.00	Rent of Government Buildings	**2**	-	416,760.00
54,950,000.00	Rent on land & others- General	**2**	-	-
31,500,000.00	Repayment/ Refunds -General	**2**	27,977,911.00	-
8,500,000.00	Investment Income	**2**	71,212,023.38	-
187,000,000.00	Reimbusment General			
	Miscelleneous		-	547,609,776.40
17,505,500,000.00	**Sub Total Internally Generated Revenue**		**12,963,912,471.48**	**6,643,376,418.13**
1,550,000,000.00	**Other Receipts**	**3**	**6,873,772,717.78**	7,856,887,971
			-	-
70,896,000,000.00	**Total Received**		**75,158,494,566.29**	**61,145,561,541**
	Payments			
24,207,671,978.66	Compensation of Employees	**4**	19,736,450,011.03	(21,713,314,636)
4,541,816,489.00	Consolidated Revenue Fund Charges	**5**	127,240,440.00	(238,559,412)
1,497,264,904.60	Social Benefits	**6**	1,596,745,371.54	(2,450,277,745)
43,524,172,436.40	Overhead Costs	**7**	19,304,805,146.24	(23,441,927,771)
	Payments (Bank Charges)	**8**	16,726,284.74	(33,298,189)
73,770,925,808.66	**Total Payment**		**40,781,967,253.55**	**(47,877,377,753)**
	Net Cash Flow From Operating Activities		**34,376,527,312.74**	**13,268,183,788**

	Cash Flow From 'Investment Activities			
40,498,000,000.00	Capital Expenditure Administrative Sector	**9**	14,024,670,782.92	-
22,786,000,000.00	Capital Expenditure Economic Sector	**9A**	3,788,919,477.94	-
1,315,000,000.00	Capital Expenditure Law and justice Sector	**9B**	24,156,300.00	-
8,976,000,000.00	Capital Expenditure Social Sector	**9C**	2,406,926,715.20	-
-	General Public Services		-	(8,396,320,064)
-	Public Order and Safety		-	-
-	Economic Affairs		-	(19,504,109,315)
-	Environmental Protection		-	(668,689,373)
-	Housing and Community Amenities		-	(10,327,723,467)
-	Health		-	(431,600,000)
-	Covid-19 Support Fund		-	(592,176,770)
-	Recreation Culture and Religion		-	(1,500,000,000)
-	Education		-	(307,434,152)
73,575,000,000.00	**Net Cash Flow From Investment Activities**		**20,244,673,276.06**	**(41,728,053,142)**
	Cash Flow from Financing Activities			
29,779,400,000.00	Proceeds from Internal Loans	**10**	18,797,532,904.02	29,963,094,454
6,900,000,000.00	Proceeds from Aids and Grants	**11**	3,918,254,683.59	2,900,000,000
-	Proceeds from External Loans		-	
-	Repayment of External Loans	**12**	495,418,129.93	(373,630,014)
33,053,375,417.15	**Internal Loan Repayments**			
-	Repayment of internal loans (17% Bond)- Principal	**13**	1,514,011,338.63	(1,211,762,896)
-	Repayment of Internal Loans(17% Bond) -Interest	**14**	321,276,559.41	(536,031,238)
-	Repayment of Internal Loans- (CB) -Principal	**15**	19,835,205,237.40	(9,610,673,159)
-	Repayment of Internal Loans - (CB) - Interest	**16**	9,054,511,038.94	(7,981,245,169)
69,732,775,417.15	**Net Cash Flow From Financing Activities**		**(8,504,634,716.70)**	**13,149,751,979**
	Net Surplus/(Deficit) for the Year		**5,627,219,319.98**	**(8,666,740,957)**
	Opening Balance		**(6,718,823,084.31)**	**1,947,917,872**
	Closing Cash Balance		**(1,091,603,764.33)**	**(6,718,823,084)**

Name And Singnature ..MO Hammed SALIHU ANKA ₦31/5/2022.....
Accountant General Zamfara State

STATEMENT NO 2
STATEMENT OF ASSETS AND LIABILITIES AS AT 31/12/2021

Assets	**Note**	**ACTUAL 2021**	**ACTUAL 2020**
Liquid Assets		N	N
Treasuries and Banks	**17**	(1,091,603,764.33)	(6,718,823,084)
Gold worth 33 kg	**18**	1,000,000,000.00	1,000,000,000
Sub Total		**(91,603,764.33)**	**(5,718,823,084)**
Investments and Other Assets			
Stock & Shares	**19**	6,864,167,983.99	6,802,886,600
Sinking Fund Account	**20**	1,267,993,600.18	1,249,764,610
Advances	**20A**	53,294,871.00	-
Loan granted to LGA		11,306,755,772.57	11,306,755,773
Sub Total		**19,492,212,227.74**	**19,359,406,982**
Grand Total Asset		**19,400,608,463.41**	**13,640,583,898**
Liabilities Over Asset		92,761,480,755.03	123,453,134,467
Total Assets		**112,162,089,218.44**	**136,093,718,365**
Public Funds			
Consolidated Revenue Fund		(3,562,718,075.88)	11,187,785,226
Capital Development Fund		2,471,114,311.55	26,384,051,114
Sub Total		**(1,091,603,764.33)**	**37,571,836,340**
Liabilities			
External Loans Oustanding	**21**	12,804,265,367.59	12,192,172,578
Internal Loans Oustanding	**22**	83,965,584,962.76	84,189,881,426
Internal Loans - Bonds Oustanding	**23**	805,435,084.54	1,695,921,421
Sub Total: Liabilities		**97,575,285,414.89**	**98,077,975,425**
Other Liabilities			
Retention	**24**	509,681,569.99	208,995,103
Social benefit	**25**	4,473,567,784.07	1,234,911,496
Contractors Arrears		10,695,158,213.82	-
Sub Total		**15,678,407,567.88**	**1,443,906,600**
Public Fund + Liabilities		**112,162,089,218.44**	**137,093,718,365**

Name And Singnature of ..... MO Hammed Sani Anka 31/5/2022 .....
Accountant General Zamfara State

ZAMFARA STATE GOVERNMENT 2021 GENERAL PURPOSE FINANCIAL STATEMENTS
STATEMENT NO 3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2021

ACTUAL 2020		Note	ACTUAL 2021	Final Budget 2021	Initial/Original Budget 2021	Supplementry Budget 2021	Varience On Final Budget
25,236,594,713.97	**Opening Balance**		(6,718,823,084.31)				
	Add: Revenue						
38,822,958,416.09	Statutory Allocation	1	35,237,369,604.83	32,840,500,000	37,340,500,000.00	-	6.80
14,465,715,154.17	Value Added Tax Allocation	1A	20,083,439,772.20	19,000,000,000	12,810,000,000.00	-	5.7
53,288,673,570.26	**Sub Total: Statutory Allocation**		**48,601,986,292.72**	**51,840,500,000**	**50,150,500,000.00**		**12.50**
5,654,054,609.22	Pesonnel Taxes	2	9,236,818,489.88	10,306,205,000	5,457,776,292	-	-10.38
13,235,110.00	Licences -General	2	18,182,803.60	136,950,000	678,300,000	-	-86.72
155,775,166.34	Fees - General	2	1,351,566,563.13	2,451,860,000	4,567,099,358	-	-44.88
77,887,583.17	Fines- General	2	110,551,988.21	303,750,000	3,209,820,000	-	-63.6
129,598,275.33	Sales -General	2	1,673,658,708.00	3,216,635,000	8,293,955,350	-	-47.97
64,799,137.67	Earnings - General	2	473,943,984.28	766,300,000	1,626,100,000	-	-38.15
416,760.00	Rent of Government Buildings	2	-	41,850,000	84,100,000	-	-
-	Rent on land & others- General	2	-	54,950,000	109,800,000	-	-
-	Repayment/ Refunds -General	2	27,977,911.00	31,500,000	23,300,000	-	-11.18
-	Investment Income	2	71,212,023.38	8,500,000	17,000,000	-	737.79
	Reimbursment General			187,000,000	274,000,000		
547,609,776.40	Miscelleneous		-	-	-	-	-
6,643,376,418.13	**Sub Total Internally Generated Revenue**		**12,963,912,471.48**	**17,505,500,000**	**24,341,251,000.00**		**434.91**
7,856,887,970.85	Other Receipts	3	6,873,772,717.78	1,550,000,000	-	-	0
93,025,532,673.21	**Total Revenue**		**68,439,671,481.98**	**104,491,751,000**	**79,346,000,000.00**	-	**-9.41**
	Payments						
	Less: Expenditure						
(21,713,314,636.35)	Compensation of employees	4	19,736,450,011.03	23,061,460,459	30,485,350,728.07	-	-14.42
(238,559,412.00)	Consolidated Revenue Funds charges	5	127,240,440.00	-	-	-	-
(2,450,277,745.24)	Social Benefits	6	1,596,745,371.54	1,497,264,905	7,281,701,054.00	-	6.64
(23,441,927,770.65)	Overhead Costs	7	19,304,805,146.24	43,524,172,436	32,626,900,271.93	-	-55.65
	Bank Charges	8	16,726,284.74			-	-
(47,844,079,564.24)	**Sub Total: Recurrent Expenditure**		**40,781,967,253.55**	**64,244,130,521**	**64,244,130,520.72**	-	-36.52
	Other Recurrent Payment /Expenditure		**ACTUAL 2021**	**Approved Budget 2021**	**Revised Budget 2021**		
(373,630,013.72)	Repayment of External Loans	12	495,418,129.93				
	Internal Loan Repayments			**33,053,375,417**	**33,053,375,417.15**	-	
(9,880,495,676.45)	Repayment of Internal Loans- (CB) -Principal	15	19,835,205,237.40	-	-	-	
(1,211,762,896.15)	Repayment of Internal Loans - (CB) - Interest	16	9,054,511,038.94	-	-	-	
(8,400,662,277.69)	Repayment of internal loans (17% Bond)- Principal	13	1,514,011,338.63	-	-	-	
(536,031,238.05)	Repayment of Internal Loans(17% Bond) -Interest	14	321,276,559.41	-	-	-	
(20,402,582,102.06)	**Sub Total: Loans Repayment**		**31,220,422,304.31**	**33,053,375,417.15**	**33,053,375,417.15**		**-5.55**
72,622,950,571.15	**Operating Balance**		**(3,562,718,075.88)**				
	Appropriation						
	Trasfer to Capital Develpoment Fund		-				
	Sinking Fund Investment						
72,622,950,571.15	**Closing Balance**		**(3,562,718,075.88)**				

Name And Singnature of..... MO Hamma Sani Ahmad 31/5/2022
Accountant General Zamfara State

ZAMFARA STATE GOVERNMENT 2021 GENERAL PURPOSE FINANCIAL STATEMENTS
STATEMENT NO 4
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2021

Actual Exp 2020		Note	Actual Exp 2021	Final Budget 2021	Initial/Original Budget 2021	Supplementry Budget 2021	Performance On Total
16,630,640,241.08	**Opening Balance**						
	Add Revenue:						
18,618,369,559.84	Transfer from Consolidated Revenue Fund		-	-	-		
2,900,000,000.00	Aids and Grants	**11**	3,918,254,683.59	6,900,000,000	11,500,500,000.00	-	17.25
-	External Loans		-		-	-	-
29,963,094,454.46	Internal Loans	**10**	18,797,532,904.02	29,779,400,000	26,787,000,000.00	-	82.75
-	**Other Capital Receipts**				-	-	0
51,481,464,014.30	**Sub Total: Capital Receipts**				-	-	0
68,112,104,255.38	**Total Capital Revenue Available**		**22,715,787,587.61**	-	91,096,099,984.00	-	100.00
ACTUAL 2020	**Less: Capital Expenditure**						
-	Administrative	**9**	14,024,670,782.92	18,655,000,000	27,441,000,000.00	-	69.28
-	Economic	**9A**	3,788,919,477.94	22,786,000,000	30,552,000,000.00	-	18.72
-	Law and justice	**9B**	24,156,300.00	1,315,000,000	1,867,000,000.00	-	0.12
-	Social	**9C**	2,406,926,715.20	9,708,000,000	19,837,000,000.00	-	11.89
(8,396,320,064.18)	General Public Services		-	-	-		
-	Public Order and Safety		-	-	-		
(19,504,109,315.41)	Economic Affairs		-	-	-		
(668,689,372.95)	Environmental Protection		-	-	-		
(10,327,723,466.67)	Housing and Community Amenities		-	-	-		
(431,600,000.00)	Health		-	-	-		
(592,176,770.09)	Covid-19 Support Fund Utilisation		-	-	-		
(1,500,000,000.00)	Recreation Culture and Religion		-	-	-		
(307,434,152.49)	Education		-	-	-		
-	Social Protection		-	-	-		
(41,728,053,141.79)	**Total Capital Expenditure by Administrative**		**20,244,673,276.06**	**52,464,000,000**	**79,697,000,000.00**		100.00
(41,728,053,141.79)	**Total Capital Expenditure**		20,244,673,276.06	54,284,000,000			
26,384,051,113.59	**Closing Balance**		**2,471,114,311.55**	**145,380,099,984**			

Name And Singnature of..... MOHAMMED SALIHU ANKA 31/5/2022 .....
Accountant General Zamfara State

NOTE 1-Statutory Revenue	**ACTUAL 2021**	**ACTUAL 2020**
January	2,521,687,664.15	3,611,937,704
February	2,729,273,934.61	3,353,474,830
March	2,382,273,484.79	2,860,608,977
April	2,467,296,268.64	2,898,643,935
May	2,761,606,368.76	2,260,523,170
June	2,336,534,314.17	2,550,017,389
July	3,748,531,741.61	2,678,654,158
August	3,979,876,065.69	3,390,020,371
September	3,147,071,800.03	3,353,539,446
October	3,673,796,394.79	2,144,718,577
November	2,403,214,458.96	2,352,372,776
December	3,086,207,108.63	2,530,613,685
TOTAL:	**35,237,369,604.83**	**33,985,125,018**

Note 1A -Value Added Tax (V. A. T)	**ACTUAL 2021**	**ACTUAL 2020**
January	1,696,386,895.64	1,122,104,662
February	1,534,646,970.38	1,024,754,700
March	1,545,089,478.26	979,042,663
April	1,772,236,955.17	1,183,810,379
May	1,738,153,847.77	920,577,805
June	1,765,937,099.48	1,012,787,155
July	1,508,356,354.00	1,272,339,363
August	1,502,391,369.30	1,291,908,078
September	1,799,833,751.55	1,481,131,429
October	1,671,400,545.36	1,381,865,104
November	1,626,591,492.73	1,250,224,218
December	1,922,415,012.56	1,545,169,598
TOTAL:	**20,083,439,772.20**	**14,465,715,154**

NOTE 2-INTERNALLY GENERATED REVENUE

CODE	ECONOMIC	BUDGETED 2021	ACTUAL 2021	VARIANCE
1	REVENUE			
12	INDEPENDENT REVENUE			
1201	TAX REVENUE			
120101	**PERSONAL TAXES**			
12010104	PERSONAL TAXES	500,000,000.00	581,263,385.32	81,263,385
12010105	PAYE INFORMAL SECTOR	100,000,000.00	85,750,018.00	(14,249,982)
12010106	PAYE PUBLIC - LOCAL GOVERNMENTS	1,500,000,000.00	1,432,357,064.01	(67,642,936)
12010107	PAYE PUBLIC - STATE GOVERNMENT	3,500,000,000.00	3,516,316,454.00	16,316,454
12010108	PAYE FEDERAL GOVERNMENT ESTABLISHMENTS	2,000,000,000.00	2,390,647,470.51	390,647,471
12010109	WITHHOLDING TAX ON CONTRACTS	300,000,000.00	54,553,191.21	(245,446,809)
12010110	WITHHOLDING TAX ON DEPOSIT (INTEREST)	225,000,000.00	102,154,042.21	(122,845,958)
12010111	WITHHOLDING TAX ON RENT	80,000,000.00	26,367,076.62	(53,632,923)
12010112	WITHHOLDING TAX ON DIVIDEND	60,000,000.00	4,321,973.95	(55,678,026)
12010113	DIRECT ASSESSMENT TAX	1,500,000,000.00	912,571,541.83	(587,428,458)
12010114	ENTERTAINMENT TAX	20,000,000.00	25,800,200.00	5,800,200
12010115	DEVELOPMENT LEVY – PRIVATE	59,502,000.00	8,322,160.60	(51,179,839)
12010116	DEVELOPMENT LEVY – PUBLIC	261,703,000.00	461,671.99	(261,241,328)
12010120	CAPITAL GAINS TAX	200,000,000.00	95,932,239.63	(104,067,760)
	TOTAL	**10,306,205,000.00**	**9,236,818,489.88**	**(1,069,386,510)**
1202	NON-TAX REVENUE			
120201	**LICENCES - GENERAL**			
12020105	RADIO/TELEVISION STATION LICENSES	2,500,000.00	-	(2,500,000)
12020110	BAKE HOUSE LICENSE	2,000,000.00	-	(2,000,000)
12020114	DANE GUN LICENSES	1,200,000.00	-	(1,200,000)
12020115	CATTLE DEALER LICENSES	2,500,000.00	-	(2,500,000)
12020116	DRIED FISH & MEAT LICENSES	1,500,000.00	-	(1,500,000)
12020118	PET (DOG) LICENSES	250,000.00	-	(250,000)
12020119	FISHING PERMITS	500,000.00	-	(500,000)
12020122	PRODUCE BUYING LICENSES	1,000,000.00	-	(1,000,000)
12020131	MOTOR VEHICLE LICENSES	30,000,000.00	3,066,462.50	(26,933,538)
12020132	DRIVERS' LICENSES	10,000,000.00	7,894,850.00	(2,105,150)
12020133	PATENT MEDICINE & DRUG STORES LICENSES	5,000,000.00	140,451.14	(4,859,549)
12020134	PRIVATE SCHOOLS LICENSES	25,000,000.00	546,542.46	(24,453,458)
12020136	HEALTH FACILITIES LICENSES	2,500,000.00	-	(2,500,000)
12020137	TRADE PERMIT LICENSES	750,000.00	-	(750,000)
12020139	LEARNER'S PERMIT	5,000,000.00	667,075.00	(4,332,925)
12020141	HIDES AND SKIN BUYER'S LICENCE	1,000,000.00	-	(1,000,000)
12020142	HIDES AND SKIN PREMISES LICENCE	250,000.00	-	(250,000)
12020143	WAY LEAVE BUYER'S LICENCE	1,000,000.00	-	(1,000,000)
12020144	RENEWAL OF MOTOR VEHICLE LICENCE	25,000,000.00	2,589,865.00	(22,410,135)
12020145	MARRIAGE CERTIFICATE LICENSE	1,500,000.00	-	(1,500,000)
12020146	BEAST OF BURDEN LICENCE	1,000,000.00	-	(1,000,000)

12020147	MOVEMENT AND LOADING LICENCE	2,500,000.00	231,000.00	(2,269,000)
12020148	REGISTRATION OF NURSERY AND DAY CARE CENTRES	-	300,000.00	300,000
12020151	REGISTRATION OF TRICYCLE LICENCE	5,000,000.00	845,375.00	(4,154,625)
12020152	RENEWAL OF TRICYCLE LICENCE	2,000,000.00	492,692.50	(1,507,308)
12020153	REGISTRATION OF MOTORCYCLE LICENCE	2,000,000.00	644,835.00	(1,355,165)
12020154	RENEWAL OF MOTORCYCLE LICENCE	3,500,000.00	763,655.00	(2,736,345)
12020155	QUARRY CRUSHING PLANT LICENCE	2,500,000.00	-	(2,500,000)
	TOTAL	**136,950,000.00**	**18,182,803.60**	**(118,767,196)**
120204	**FEES - GENERAL**			
12020401	COURT FEES	6,600,000.00	2,797,750.00	(3,802,250)
12020404	TRADE UNION FEES	750,000.00	-	(750,000)
12020409	WEIGHTS & MEASURE FEES	500,000.00	-	(500,000)
12020413	FILMS CENSORSHIP/ PRODUCTION FEES	100,000.00	-	(100,000)
12020415	TRADE TESTING FEES	1,250,000.00	-	(1,250,000)
12020417	CONTRACTOR REGISTRATION FEES	553,300,000.00	280,955,512.58	(272,344,487)
12020418	MARRIAGE/ DIVORCE FEES	1,000,000.00	-	(1,000,000)
12020420	PILGRIMS WELFARE FEES	70,000,000.00	-	(70,000,000)
12020424	ACCREDITATION FEES	195,000,000.00	85,000,000.00	(110,000,000)
12020426	COURT SUMMONS FEES	1,000,000.00	-	(1,000,000)
12020427	TENDER FEES	5,000,000.00	1,955,000.00	(3,045,000)
12020428	FIRE SAFETY CERTIFICATE FEES	2,000,000.00	645,000.00	(1,355,000)
12020430	PROFESSIONAL REGISTRATION FEES	5,000,000.00	-	(5,000,000)
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	5,000,000.00	246,205.00	(4,753,795)
12020436	BILL BOARD ADVERTISEMENT FEES	300,000.00	92,558.00	(207,442)
12020438	SURVEY/ PLANNING/ BUILDING FEES	5,000,000.00	-	(5,000,000)
12020440	MEDICAL CONSULTANCY FEES	12,750,000.00	-	(12,750,000)
12020441	LABORATORY FEES	3,500,000.00	-	(3,500,000)
12020446	AGRICULTURAL/VETINARY SERVICES FEES	250,000.00	-	(250,000)
12020448	DEVELOPMENT LEVIES	119,100,000.00	5,328,050.00	(113,771,950)
12020449	BUSINESS/TRADE OPERATING FEES	5,500,000.00	2,872,250.00	(2,627,750)
12020451	TIMBER & FOREST FEES	25,000,000.00	50,000.00	(24,950,000)
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	352,300,000.00	218,250,000.00	(134,050,000)
12020453	APPLICATIONS FEES	5,210,000.00	2,550,000.00	(2,660,000)
12020454	PARKING FEES	6,000,000.00	-	(6,000,000)
12020456	CERTIFICATE OF ROAD WORTHINESS	-	1,685,000.00	1,685,000
12020458	LAND DEVELOPMENT FEES	4,000,000.00	391,600.00	(3,608,400)
12020459	EXAMINATION FEES	65,150,000.00	46,500,000.00	(18,650,000)
12020460	MARKET FEES	1,000,000.00	-	(1,000,000)
12020461	HOTELS LEVY	6,000,000.00	6,899,468.00	899,468
12020462	IRRIGATION FEES	2,500,000.00	-	(2,500,000)
12020463	MISCELLANEOUS TRAFIC REGULATIONS	-	949,900.00	949,900
12020464	INNOCULATION, VACCINATION & POULTRY FEES	150,000.00	-	(150,000)

12020465	PREPARATION OF CONTRACT AGREEMENTS	7,500,000.00	55,770.00	(7,444,230)
12020467	STAMP DUTY	600,500,000.00	415,579,084.88	(184,920,915)
12020471	MARRIAGE CERTIFICATE	1,000,000.00	-	(1,000,000)
12020472	ROAD CUTTING FEES	6,000,000.00	4,202,200.96	(1,797,799)
12020473	ACCOMMODATION FEES	107,500,000.00	44,800,000.00	(62,700,000)
12020474	HACKNEY CARRIAGE CERTIFICATE	8,000,000.00	6,439,795.90	(1,560,204)
12020475	CONTRACT PROCESSING FEES	63,100,000.00	44,750,000.00	(18,350,000)
12020476	REGISTRATION BOOKLET	5,250,000.00	4,621,250.00	(628,750)
12020477	LAND CHARGES	7,500,000.00	666,000.00	(6,834,000)
12020480	AFFIDAVIT AND DECLARATION OF AGE	800,000.00	-	(800,000)
12020482	AMUSEMENT PARK FEES	1,200,000.00	-	(1,200,000)
12020483	GATE FEES	5,500,000.00	-	(5,500,000)
12020484	EDUCATION LEVY	24,450,000.00	74,521.92	(24,375,478)
12020486	APPEAL FEES HIGH COURT	2,500,000.00	3,000,000.00	500,000
12020489	CONFERENCE HALL FEES	850,000.00	-	(850,000)
12020490	ZAMFARA TRANSPORT AUTHORITY FEES	-	40,209,645.89	-
12020492	CERTIFICATE OF OCCUPANCY FEES	150,000,000.00	130,000,000.00	(20,000,000)
	TOTAL	**2,451,860,000.00**	**1,351,566,563.13**	**(1,100,293,437)**
120205	**FINES - GENERAL**			
12020501	COURT FINES	15,600,000.00	17,015,000.00	1,415,000
12020502	OBSTRUCTION FINES	-	132,000.00	132,000
12020503	PENALTY GENERAL	10,000,000.00	35,484,738.21	25,484,738
12020504	FINES FOR ILLEGAL CUTTING OF ROAD	25,000,000.00	-	(25,000,000)
12020505	SANITATION COURT FINES	2,500,000.00	-	(2,500,000)
12020507	EVACUATION OFFENCES FINES	800,000.00	-	(800,000)
12020510	ILLEGAL MINERS	2,500,000.00	-	(2,500,000)
12020511	MINING OFFENCES FINES	2,000,000.00	-	(2,000,000)
12020513	CONTRAVENTION OFFENCES FINES	1,000,000.00	-	(1,000,000)
12020514	FINES FOR ILLEGAL OPERATION OF SCHOOL	5,000,000.00	-	(5,000,000)
12020515	FINES FOR ILLEGAL 0PERATION OF TRADO MEDICAL HEALTH SHOPS	750,000.00	-	(750,000)
12020516	FINES FOR ILLEGAL OPERATION OF PATENT MEDICINE STORE	5,000,000.00	-	(5,000,000)
12020517	FINES FOR OF OPERATION OF HOSPITALS & MATERNITY HOMES	10,000,000.00	-	(10,000,000)
12020520	PENALTY ON STAMP DUTIES	1,000,000.00	-	(1,000,000)
12020522	PENALTY FOR LATE PAYMENT DEVELOPMENT FEE	6,500,000.00	-	(6,500,000)
12020524	FOREST OFFENCES FINES	10,000,000.00	-	(10,000,000)
12020525	PENALTY FOR HEAVY DUTY VEHICLE	1,500,000.00	-	(1,500,000)
12020528	PENALTY FOR DAMAGE TO PUBLIC PROPERTY	1,700,000.00	-	(1,700,000)
12020529	FINES ON OVERDUE BOOKS	800,000.00	-	(800,000)
12020530	COURT FINES ON TRAFIC OFFENCES	200,000,000.00	55,959,000.00	(144,041,000)
12020532	STRAY ANIMAL FINES	100,000.00	-	(100,000)
12020533	POLLUTERS PAY PRINCIPLE FINES	2,000,000.00	1,961,250.00	(38,750)

	TOTAL	**303,750,000.00**	**110,551,988.21**	**(193,198,012)**
120206	**SALES - GENERAL**			
12020601	SALES OF JOURNAL & PUBLICATIONS	2,800,000.00	1,118,800.00	(1,681,200)
12020603	SALES OF ID CARDS	11,400,000.00	-	(11,400,000)
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	340,500,000.00	37,813,320.00	(302,686,680)
12020605	SALES OF VACCINES	27,100,000.00	-	(27,100,000)
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	2,550,000.00	-	(2,550,000)
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	2,350,000.00	-	(2,350,000)
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	2,400,000.00	-	(2,400,000)
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	16,600,000.00	18,682,050.00	2,082,050
12020612	PROCEEDS FROM MEDICAMENTS	25,000,000.00	-	(25,000,000)
12020613	PROCEEDS FROM SALES OF SHIPS SCRAPS	5,150,000.00	-	(5,150,000)
12020614	SALES OF GOVERNMENT BUILDINGS	5,000,000.00	-	(5,000,000)
12020615	SALES OF UNIFORMS	1,000,000.00	-	(1,000,000)
12020616	SALES OF SEED FROM NURSERIES	6,000,000.00	-	(6,000,000)
12020618	SALES OF TOURISM GUIDE	2,000,000.00	-	(2,000,000)
12020620	SALES OF VEHICLE NEW PLATE NUMBER	100,000,000.00	72,104,888.00	(27,895,112)
12020623	SEEDS MULTIPLICATION SALES	4,500,000.00	-	(4,500,000)
12020626	SALES OF ADMISSION FORMS GENERAL	60,950,000.00	18,275,000.00	(42,675,000)
12020627	SALES OF DRUGS	60,200,000.00	-	(60,200,000)
12020630	SALES OF BROADCASTING AIRTIME	7,000,000.00	2,305,900.00	(4,694,100)
12020634	SALES OF COTTON MARKET MATERIALS	1,000,000.00	-	(1,000,000)
12020639	SALES OF FERTILIZER	2,501,500,000.00	1,514,800,000.00	(986,700,000)
12020640	SALES OF CONTRACT AGREEMENT FORMS	1,200,000.00	-	(1,200,000)
12020641	SALES OF FORMS - OTHER INSTITUTIONS	14,810,000.00	7,001,750.00	(7,808,250)
12020642	SALES OF FORMS - JSC	1,000,000.00	-	(1,000,000)
12020648	SALES OF COMMERCIAL & INDUSTIAL PROMOTIONS	5,100,000.00	-	(5,100,000)
12020651	SALES OF ART DESIGN	250,000.00	-	(250,000)
12020654	SALES OF MATERIALS	5,650,000.00	-	(5,650,000)
12020655	SALES OF POULTRY FEEDS	2,000,000.00	1,557,000.00	(443,000)
12020656	SALES OF POULTRY PRODUCTS	1,000,000.00	-	(1,000,000)
12020657	SALES OF RURAL DIARY MILKING COWS	625,000.00	-	(625,000)
	TOTAL	**3,216,635,000.00**	**1,673,658,708.00**	**(1,542,976,292)**

120207	**EARNINGS -GENERAL**			
12020701	EARNINGS FROM CONSULTANCY SERVICES	4,200,000.00	-	(4,200,000)
12020702	EARNINGS FROM LABORATORY SERVICES	83,800,000.00	34,002,300.00	(49,797,700)
12020704	EARNINGS FROM THE USE OF GOVERNMENT VEHICLES	100,000,000.00	66,100,000.00	(33,900,000)
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALLS	200,000.00	-	(200,000)
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY	5,000,000.00	-	(5,000,000)
12020707	EARNINGS FROM MEDICAL SERVICES	172,300,000.00	96,705,800.00	(75,594,200)
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	12,100,000.00	17,006,850.00	4,906,850
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	387,200,000.00	260,129,034.28	(127,070,966)
12020713	EARNINGS FROM QUARRY CRUSHING PLANT	1,500,000.00	-	(1,500,000)
	TOTAL	**766,300,000.00**	**473,943,984.28**	**(292,356,016)**
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**			
12020801	RENT ON GOVERNMENT.QUARTERS	25,000,000.00	-	(25,000,000)
12020803	RENT ON GOVERNMENT BUILDINGS	15,250,000.00	-	(15,250,000)
12020804	RENT ON CONFERENCE CENTRES	300,000.00	-	(300,000)
12020806	RENT OF PRODUCE STORES	1,300,000.00	-	(1,300,000)
	TOTAL	**41,850,000.00**	**-**	**(41,850,000)**
120209	**RENT ON LAND & OTHERS - GENERAL**			
12020901	RENT ON GOVERNMENT. LAND	2,500,000.00	-	(2,500,000)
12020902	RENT ON OIL PLOT & AERODROMES	6,000,000.00	-	(6,000,000)
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	1,000,000.00	-	(1,000,000)
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	1,200,000.00	-	(1,200,000)
12020905	LEASE RENTAL	2,500,000.00	-	(2,500,000)
12020906	RENTS ON GOVERNMENT. PROPERTIES	41,750,000.00	-	(41,750,000)
	TOTAL	**54,950,000.00**	**-**	**(54,950,000)**
120210	**REPAYMENTS/REFUNDS - GENERAL**			
12021002	MOTOR VEHICLE ADVANCES (REPAY)	15,000,000.00	16,041,300.00	1,041,300
12021008	REPAYMENT OF MOTORCYCLES LOANS	1,000,000.00	-	(1,000,000)
12021010	REPAYMENT OF HOUSING LOAN	15,000,000.00	11,936,611.00	(3,063,389)
12021012	REPAYMENT OF FURNITURE LOANS	500,000.00	-	(500,000)
	TOTAL	**31,500,000.00**	**27,977,911.00**	**(3,522,089)**
120211	**INVESTMENT INCOME**			
12021101	OPERATING SURPLUS	1,000,000.00	-	(1,000,000)
12021102	DIVIDEND RECEIVED	5,000,000.00	-	(5,000,000)
12021103	OTHER INVESTMENT INCOME	2,500,000.00	71,212,023.38	68,712,023
	TOTAL	**8,500,000.00**	**71,212,023.38**	**62,712,023.38**
120213	**RE-IMBURSEMENT**			
12021307	PEST CONTROL RE-IMBURSEMENT	2,500,000.00	-	-
12021309	RE-IMBURSEMENT FROM ZASCO	150,000,000.00	-	-
12021311	RE-IMBURSEMENT FROM SALES OF COTTON SEED	28,500,000.00	-	-
12021312	RE-IMBURSEMENT FROM CONSTRUCTION OF MARKET	6,000,000.00	-	-
	TOTAL	**187,000,000.00**	-	-
	GRAND TOTAL	**17,505,500,000.00**	**12,963,912,471.48**	**(4,354,587,528.52)**

NOTE 3 - Other Receipts		**ACTUAL 2021**	**ACTUAL 2020**
REFUND OF ISPO		4,097,311,252.08	-
From Local Government (August)	3	-	1,000,000,000
Fedaral Government Intervention (October)	3	-	439,228,857
From Local Government (RUGGA)	3	-	2,320,347,861
FGN Govt Grant	3	500,000,000.00	-
Goods And Valuables	3	-	666,135,719
Excess Crude/Non oil Revenue	3	1,023,451,507.04	1,168,226,753
Excess Bank Charges	3	14,197,052.94	14,977,335
Forex Distribution	3	112,453,513.75	331,420,568
Exchange Gain	3	186,751,719.84	1,321,696,465
Transfer from FAAC	3	-	1,335,376,558
Refund Of Excess Bank Charges	3	91,892,650.00	-
Refund of Wht And Stamp Duty	3	28,953,816.49	
Augmentation	3	477,610,703.29	-
Excess Oil Revenue	3	341,150,502.35	
Sub-Total		**6,873,772,717.78**	**8,597,410,117**

Payments

NOTE 4 'COMPENSATION OF EMPLOYEES

CODE	**ADMINISTRATIVE SECTOR**	**2021 FINAL BUDGET**	**ACTUAL 2021**	**VARIANCE**
11100100100	GOVERNMENT HOUSE	55,000,000.00	47,787,553.00	7,212,447
11100100200	DEPUTY GOVERNORS OFFICE	20,000,000.00	17,128,122.00	2,871,878
11100200100	DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS	4,116,014.00	3,528,012.00	588,002
11100200200	DIRECTORATE FOR INTER COMMUNITY RELATIONS	2,786,413.00	2,455,917.00	330,496
11100200300	DIRECTORATE FOR NON GOVERNMENTAL ORGANISATIONS	1,093,101.33	1,630,307.00	(537,206)
11100200600	MINISTRY FOR RELIGIOUS AFFAIRS	37,249,391.13	31,917,490.00	5,331,901
11100200700	AGENCY FOR QURANIC MEMORIZATION & TAJWEED	85,630,657.00	73,483,569.00	12,147,088
11100200800	PREACHING & EST. OF JUMUAT MOSQUES COMMISSION	974,648,675.00	974,648,675.00	-
11100200900	SHARIA RESEARCH AND DEVELOPMENT COMMISSION	6,094,200.00	5,223,600.00	870,600
11100201000	DIRECTORATE OF ISLIAMIC ORGANIZATION & QUR'ANIC SCHOOLS DEVELOPMENT	3,564,211.00	3,055,038.00	509,173
11103500100	STATE PENSION COMMISSION	1,054,465,538.00	45,931,248.00	1,008,534,290
11103500200	LOCAL GOVERNMENT PENSION COMMISSION	7,099,848.00	5,891,306.00	1,208,542
11100900100	ZAMFARA STATE ANTI CORRUPTION COMMISSION	11,390,218.00	9,704,340.00	1,685,878
11101000100	BUREAU FOR PUBLIC PROCUREMENT	-	-	-
11101700100	CABINET AFFAIRS & GENERAL SERVICES	-	-	-
	TOTAL	**2,263,138,266.46**	**1,222,385,177.00**	**1,040,753,089**

11200000000	**STATE ASSEMBLY**	-	-	
11200100100	ZAMFARA STATE HOUSE OF ASSEMBLY	281,504,605.67	234,510,459.40	46,994,146
11200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	11,789,611.17	11,335,429.25	454,182
	TOTAL	**293,294,216.84**	**245,845,888.65**	**47,448,328**
12300000000	**MINISTRY OF INFORMATION**	-	-	-
12300100100	MINISTRY OF INFORMATION	22,093,950.67	19,015,393.00	3,078,558
12300100200	DIRECTORATE OF PUBLIC ENLIGHTENMENT			-
12300300100	ZAMFARA RADIO & TELEVISION SERVICES	108,724,423.73	92,419,287.40	16,305,136
12305500100	ZAMFARA STATE PRINTING & PUBLISHIING COMPANY (LEGACY)	35,838,530.00	33,148,288.00	2,690,242
12301300100	GOVERNMENT PRINTING PRESS	15,817,797.33	13,509,892.00	2,307,905
12301400100	ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	7,509,275.67	6,979,043.00	530,233
	TOTAL	**189,983,977.40**	**165,071,903.40**	**24,912,074**
12400000000	**MINISTRY OF SECURITY AND HOME AFFAIRS**	-	-	
12400400100	MINISTRY OF SECURITY AND HOME AFFAIRS	11,036,424.00	9,324,804.00	1,711,620
12400400200	HISBAH COMMISSION	148,408,549.33	127,185,631.00	21,222,918
12400400300	DIRECTORATE OF CONFLICT RESOLUTION	0	-	-
12400700100	FIRE SERVICE	180,000,000.00	160,435,509.00	19,564,491
	TOTAL	**339,444,973.33**	**296,945,944.00**	**42,499,029**
12500000000	**HEAD OF SERVICE**	-	-	
12500100100	OFFICE OF THE HEAD OF SERVICE	650,000,000.00	588,316,175.77	61,683,824
12500500100	ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT	350,000,000.00	302,259,846.00	47,740,154
12500700100	DIRECTORATE OF LABOUR MATTERS	0	-	-
	TOTAL	**1,000,000,000.00**	**890,576,021.77**	**109,423,978**
14000000000	**AUDITOR GENERAL**	-	-	
14000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	65,000,000.00	58,209,883.38	6,790,117
14000100200	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS	63,806,348.67	55,705,419.00	8,100,930
	TOTAL	**128,806,348.67**	**113,915,302.38**	**14,891,046**
14500000000	**PUBLIC COMPLAINTS COMMISSION**	-	-	
14500100100	PUBLIC COMPLAINTS COMMISSION	5,022,528.00	4,305,024.00	717,504
	TOTAL	**5,022,528.00**	**4,305,024.00**	**717,504**
14700000000	**CIVIL SERVICE COMMISSION**	-	-	
14700100100	CIVIL SERVICE COMMISSION	16,056,830.53	9,501,485.00	6,555,346
	TOTAL	**16,056,830.53**	**9,501,485.00**	**6,555,346**
14800000000	**INDEPENDENT ELECTORAL COMMISSION**	-	-	
14800100100	STATE INDEPENDENT ELECTORAL COMMISSION	25,410,494.67	21,707,186.00	3,703,309
14800100200	DIRECTORATE FOR ELECTION MATTERS	2,469,950.00	2,116,700.00	353,250
	TOTAL	**27,880,444.67**	**23,823,886.00**	**4,056,559**

14900000000	**LOCAL GOVERNMENT SERVICE COMMISSION**			
14900100100	LOCAL GOVERNMENT SERVICE COMMISSION	4,930,219.00	7,441,754.00	(2,511,535)
	TOTAL	**4,930,219.00**	**7,441,754.00**	(2,511,535)
16100000000	**Office of the Secretary to the State Government**			
16100100100	Office of the Secretary to the State Government	2,103,723,190.00	2,104,389,856.00	(666,666)
16102100100	LIAISON OFFICE ABUJA	7,037,099.00	7,037,099.00	-
16103800100	HAJJ COMMISSION	1,722,448.00	1,476,384.00	246,064
16105200100	DIRECTORATE OF POVERTY ALLEVIATION AGENCY	2,098,138.00	1,798,415.00	299,723
16105200200	DIRECTORATE OF GOVERNMENT PROJECTS MONITORING	20,949,222.00	17,979,374.00	2,969,848
16105200300	DIRECTORATE OF PROTOCOL	17,840,722.67	15,331,184.00	2,509,539
	TOTAL	**2,153,370,819.67**	**2,148,012,312.00**	**5,358,508**
16700000000	**MINISTRY FOR SPECIAL DUTIES**			
16700100100	Ministry of Special Duties	1,877,750.00	1,609,500.00	268,250
	TOTAL	**1,877,750.00**	**1,609,500.00**	**268,250**
	SUB TOTAL	**6,423,806,374.57**	**5,129,434,198.20**	**2,588,476,103**
20000000000	**ECONOMIC SECTOR**	**-**		
21500000000	**MINISRY OF AGRICULTURE AND NATURAL RESOURCES**	**-**		
21500100100	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	114,801,131.67	97,598,841.00	17,202,291
21500100200	DIRECTORATE OF ANIMAL HEALTH & LIVESTOCK HUSBANDRY	379,119,517.00	360,940,823.00	18,178,694
21500100300	DIRECTORATE COMMODITY, MARKETING & DISTRIBUTION	24,887,342.67	21,500,663.00	3,386,680
21511000100	ZAMFARA AGRICULTURAL SUPPLY COMPANY	42,694,971.67	36,216,254.00	6,478,718
21510200100	ZAMFARA AGRICULTURAL DEVELOPMENT PROJECT	147,845,747.00	123,575,794.00	24,269,953
21510200300	STATE FADAMA III PROJECT	-	-	-
21510200400	FERTILIZER COMPANY	8,977,689.00	8,342,233.00	635,456
21510200500	FARMERS APPEX	-	-	-
21510200800	ZAMFARA COMPREHENSIVE AGRICULTURAL REVOLUTION PROGRAMME	180,000,000.00	158,480,211.00	21,519,789
21500100600	SECOND LIVE STOCK DEVELOPMENT AGENCY.	9,935,800.00	8,516,400.00	1,419,400
21502100100	COLLEGE OF AGRICULTURE, BAKURA	380,705,218.00	251,285,218.00	129,420,000
	TOTAL	**1,288,967,417.01**	**1,066,456,437.00**	**222,510,980**
22000000000	**MINISRY OF FINANCE**	**-**		
22000100100	MINISTRY OF FINANCE	490,000,000.00	462,025,699.20	27,974,301
22000700100	OFFICE OF THE ACCOUNTANT GENERAL	1,694,425,500.00	-	1,694,425,500
22000800100	INTERNAL REVENUE SERVICE	444,452,643.00	444,452,634.00	9
	TOTAL	**2,628,878,143.00**	**906,478,333.20**	**1,722,399,810**

22200000000	**MINISTRY OF COMMERCE, INDUSTRY AND TOURISM**	**-**		
22200100100	MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	50,000,000.00	43,212,125.00	6,787,875
22201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	4,987,929.33	3,839,765.00	1,148,164
22201800200	DIRECTORATE OF INVESTMENT AND BUSINESS DEVELOPMENT	0	-	-
22201800300	HOTELS MANAGEMENT BOARD	4,738,454.00	3,905,662.00	832,792
22205300100	GUSAU CENTRAL MARKET	36,063,549.67	30,909,374.00	5,154,176
	TOTAL	**95,789,933.00**	**81,866,926.00**	**13,923,007**
23400000000	**MINISTRY OF WORKS & TRANSPORT**	**-**		
23400100100	MINISTRY OF WORKS & TRANSPORT	140,000,000.00	128,081,716.00	11,918,284
23400100300	WORKS SCHOOL	0	-	-
23400400100	ZAMFARA ROADS MAINTENANCE AGENCY	2,859,143.00	2,144,619.00	714,524
	TOTAL	**142,859,143.00**	**130,226,335.00**	**12,632,808**
23600000000	**MINISTRY OF CULTURE AND TOURISM**	**-**		
23600300100	GUSAU AMUSEMENT PARK	8,580,707.33	6,102,674.00	2,478,033
23600400100	COUNCIL FOR ARTS AND CULTURE	16,874,452.00	14,256,124.00	2,618,328
23605200200	HISTORY BUREAU	6,247,663.33	5,416,535.00	831,128
	TOTAL	**31,702,822.66**	**25,775,333.00**	**5,927,490**
23800000000	**MINISTRY OF BUDGET & ECO. PLANNING**	**-**		
23800100100	MINISTRY OF BUDGET & ECO. PLANNING	50,596,735.54	43,760,642.46	6,836,093
23800100200	SUSTAINABLE DEVELOPMENT GOALS	5,000,000.00	-	-
23800100900	ZAKKAT AND ENDOWMENT BOARD	7,131,102.00	-	-
23800400100	STATE BUREAU OF STATISTICS	24,898,591.67	22,254,890.00	2,643,702
	TOTAL	**87,626,429.21**	**66,015,532.46**	**21,610,897**
25200000000	**MINISTRY OF WATER RESOURCES**	**-**		
25200100100	MINISTRY OF WATER RESOURCES	47,081,120.33	39,829,811.00	7,251,309
25200100200	DIRECTORATE OF RURAL WATER SUPPLY	13,670,489.00	11,459,735.00	2,210,754
25210200100	ZAMFARA STATE WATER BOARD	95,000,000.00	84,008,047.80	10,991,952
25210300100	RURAL WATER SANITATION (RUWATSAN) PROJECT	4,312,700.00	3,080,500.00	1,232,200
	TOTAL	**160,064,309.33**	**138,378,093.80**	**21,686,216**
25300000000	**HOUSING AND URBAN DEVELOPMENT**	**-**		
25300100100	DIRECTORATE OF HOUSING & TOWN PLANNING	19,379,612.00	13,927,876.00	5,451,736
25301000100	STATE HOUSING CORPORATION	2,836,666.00	2,446,428.00	390,238
25305600100	ZAMFARA URBAN & REGIONAL PLANNING BOARD	32,424,807.33	28,398,994.00	4,025,813
	TOTAL	**54,641,085.33**	**44,773,298.00**	**9,867,787**

26000000000	**LANDS AND SURVEY**	-		
26000100100	DIRECTORATE OF LANDS AND SURVEY	32,583,905.67	27,341,727.00	5,242,179
26000100300	ZAMFARA GEOGRAPHICAL INFORMATION SYSTEM	-	-	-
	TOTAL	**32,583,905.67**	**27,341,727.00**	**5,242,179**
26300000000	**RURAL DEVELOPMENT**	-		
26300100100	MINISTRY FOR RURAL DEVELOPMENT	17,156,527.00	17,156,527.00	-
26300100200	DIRECTORATE OF RURAL ELECTRIFICATION	33,926,225.67	29,143,135.00	4,783,091
	TOTAL	**51,082,752.67**	**46,299,662.00**	**4,783,091**
	SUB TOTAL	**4,574,195,940.88**	**2,533,611,677.46**	**2,040,584,263**
30000000000	**Law and Justice Sector**	-		
31800000000	**JUDICIARY**	-		
31800400100	HIGH COURT OF JUSTICE	310,000,000.00	295,673,134.74	14,326,865
31800600100	SHARIA COURT OF APPEAL	610,000,000.00	511,021,328.10	98,978,672
31801100100	JUDICIARY SERVICE COMMISSION	52,020,335.50	39,290,744.75	12,729,591
	TOTAL	**972,020,335.50**	**845,985,207.59**	**126,035,128**
32600000000	**MINISTRY OF JUSTICE**	-	- -	
32600100100	MINISTRY OF JUSTICE	268,745,243.85	268,745,243.85	-
32600100300	RENT RECOVERY TRIBUNAL	4,275,000.00	4,275,000.00	-
32600100400	REVENUE RECOVERY TRIBUNAL	4,680,000.00	4,680,000.00	-
32600200100	LAW REFORM COMMISSION	2,523,137.40	2,162,688.90	360,449
	TOTAL	**280,223,381.25**	**279,862,932.75**	**360,449**
	SUB TOTAL	**1,252,243,716.75**	**1,125,848,140.34**	**126,395,576**
50000000000	**Social Sector**			-
51300000000	**YOUTH DEVELOPMENT**			-
51305100100	MINSTRY OF YOUTH EMPOWERMENT	42,554,589.00	36,258,739.00	6,295,850
51305100200	ZAMFARA STATE SOCIAL INTERVENTION PROGRAM	-	-	-
	TOTAL	**42,554,589.00**	**36,258,739.00**	**6,295,850**
51400000000	**WOMEN AFFAIRS**	-	-	-
51400100100	MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL WELFARE	100,000,000.00	90,797,462.00	9,202,538
	TOTAL	**100,000,000.00**	**90,797,462.00**	**9,202,538**
51700000000	**EDUCATION**	-		-
51700100100	MINISTRY OF EDUCATION	280,000,000.00	250,292,614.00	29,707,386
51700100200	FEMALE EDUCUCATION BOARD	1,050,000,000.00	941,327,550.07	108,672,450
51700100300	ARABIC AND ISLAMIC EDUCATION BOARD	630,000,000.00	573,369,773.65	56,630,226
51700100400	SECONDARY SCHOOLS FEEDING COMMISSION	250,000,000.00	189,879,096.00	60,120,904
51700200100	MINISTRY OF SCIENCE & TECH. EDUCATION	51,000,000.00	47,379,266.65	3,620,733
51700200200	DIRECTORATE OF HIGH EDUCATION	45,392,755.61	26,125,241.92	19,267,514

51700300100	ZAMFARA STATE UNIVERSAL BASIC EDUCATION BOARD	280,609,412.38	273,655,909.88	6,953,503
51700800100	STATE LIBRARY BOARD	6,815,834.67	5,845,959.00	969,876
51701000100	AGENCY FOR MASS EDUCATION BOARD	130,000,000.00	115,484,722.44	14,515,278
51701100100	AGENCY FOR NOMADIC EDUCATION	52,000,000.00	48,567,146.00	3,432,854
51701800100	ABDU GUSAU POLYTECHNIC TALATA MAFARA	605,000,000.00	555,168,234.00	49,831,766
51701800200	ZAMFARA COLLEGE OF ARTS & SCIENCE	360,000,000.00	339,415,165.30	20,584,835
51702100100	ZAMFARA STATE UNIVERSITY	21,677,393.89	21,677,393.89	-
51705400100	TEACHERS SERVICE BOARD	1,295,587,090.57	1,295,587,090.57	-
51705500100	SCIENCE AND TECHNICAL TEACHERS BOARD	400,000,000.00	364,323,644.00	35,676,356
51705600100	STATE SCHOLARSHIP BOARD	7,867,188.00	6,743,304.00	1,123,884
51705700100	COLLEGE OF EDUCATION, MARU	495,000,000.00	453,531,520.59	41,468,479
	TOTAL	**5,960,949,675.12**	**5,508,373,631.96**	**452,576,043**
52100000000	**HEALTH**	**-**		**-**
52100100100	MINISTRY OF HEALTH	140,000,000.00	122,888,520.00	17,111,480
52100200100	STATE CONTRIBUTORY HEALTH INSURANCE SCHEME	14,957,653.67	13,828,325.00	1,129,329
52100300100	STATE PRIMARY HEALTH CARE BOARD	90,000,000.00	79,202,157.68	10,797,842
52110200100	HOSPITALS SERVICE MANAGEMENT BOARD	3,500,000,000.00	3,152,439,189.47	347,560,811
52110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	80,000,000.00	71,210,712.30	8,789,288
52110200400	YARIMAN BAKURA SPECIALIST HOSPITAL	850,000,000.00	809,890,407.90	40,109,592
52110400100	SCHOOL OF NURSING & MIDWIFERY	260,000,000.00	226,372,226.50	33,627,774
52110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, TSAFE	230,000,000.00	206,731,457.94	23,268,542
	TOTAL	**5,164,957,653.67**	**4,682,562,996.79**	**482,394,657**
53500000000	**ENVIRONMENT**	**-**		**-**
53500100100	MINISTRY OF ENVIRONMENT	95,000,000.00	77,451,436.00	17,548,564
53500100300	DIRECTORATE OF AFFORESTATION	73,505,408.00	66,762,765.00	6,742,643
53505500100	ZAMFARA ENVIRONMENTAL SANITATION AGENCY	355,000,000.00	324,326,153.28	30,673,847
	TOTAL	**523,505,408.00**	**468,540,354.28**	**54,965,054**
53900000000	**SPORT**	**-**		
53905300100	DIRECTORATE OF SPORTS	78,864,959.00	78,864,959.00	
	TOTAL	**78,864,959.00**	**78,864,959.00**	**-**
55100000000	**LOCAL GOVERNMENT AND CHIEFTAINCY**	**-**		**-**
55100100100	MIN. FOR LOCAL GOVERNMENT & COMMUNITY DEVELOPMENT	45,000,000.00	44,421,371.00	578,629
55100200100	DIRECTORATE OF CHIEFTAINCY AFFAIRS	41,593,661.67	37,736,481.00	3,857,181
	TOTAL	**86,593,661.67**	**82,157,852.00**	**4,435,810**
	SUB TOTAL	**11,957,425,946.46**	**10,947,555,995.03**	**1,009,869,951**
	GRAND TOTAL	**24,207,671,978.66**	**19,736,450,011.03**	**4,471,221,968**

NOTE 5 - CONSOLIDATED REVENUE FUNDS CHARGES	**ACTUAL 2021**	**ACTUAL 2020**
Judiciary Service Commission	21,753,696.00	21,753,696
State Auditor General	7,599,528.00	7,599,528
Local Government Auditor General	7,599,528.00	7,599,528
Civil Service Commission	27,568,716.00	27,568,716
Local Government Service Commission	15,300,000.00	30,600,000
State Independent Electoral Commission	18,918,972.00	37,837,944
Assembly Services Commission	17,400,000.00	30,600,000
Law Reform Commission	11,100,000.00	22,200,000
TOTAL:	**127,240,440.00**	**185,759,412**

NOTE 6 - Social Benefits

.....	**ACTUAL 2021**	**ACTUAL 2020**
Gratuity Paid	370,637,786.00	(548,050,447)
Death Benefits Paid	220,147,058.93	(215,180,941)
Contract Gratuity Paid	9,215,154.92	(19,055,969)
Pension	996,745,371.69	(1,667,990,388)
Other Pension Services	-	-
Sub total	**1,596,745,371.54**	**(782,287,357)**

NOTE 7 OVERHEAD

CODE	ADMINISTRATIV SECTOR	2021 FINAL BUDGET	ACTUAL 2021	VARIANCE
11100100100	GOVERNMENT HOUSE	665,610,760.00	1,156,159,353.71	(490,548,594)
11100100200	DEPUTY GOVERNORS OFFICE	386,750,000.00	205,977,283.96	316,843,787
11100100400	OFFICE OF THE EXECUTIVE GOVERNOR	7,350,800,000.00	6,655,486,671.35	554,174,000
11100200100	DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS	61,700,000.00	38,460,000.00	34,470,000
11100200200	DIRECTORATE FOR INTER COMMUNITY RELATIONS	10,110,000.00	947,376.60	-
11100200300	DIRECTORATE FOR NON GOVERNMENTAL ORGANISATIONS	880,000.00	775,152.46	-
11100200400	DIRECTORATE OF SPECIAL ASSIGNMENT	800,000.00	-	-
11100200500	ULAMAH CONSULTATIVE COUNCIL	22,375,000.00	760,466.50	-
11100200600	MINISTRY FOR RELIGIOUS AFFAIRS	163,860,000.00	105,445,058.00	161,232,570
11100200700	AGENCY FOR QURANIC MEMORIZATION & TAJWEED	16,740,000.00	-	-
11100200800	PREACHING & EST. OF JUMUAT MOSQUES COMMISSION	7,660,000.00	7,660,000.00	-
11100200900	SHARIA RESEARCH AND DEVELOPMENT COMMISSION	3,800,000.00	850,032.50	-
11100201000	DIRECTORATE OF ISLIAMIC ORGANIZATION & QUR'ANIC SCHOOLS DEVELOPMENT	352,950,000.00	941,075.06	-
11103300100	ZAMFARA STATE ACTION COMMITTEE ON AIDS	22,190,000.00	380,000.00	-
11103500100	STATE PENSION COMMISSION	5,330,000.00	1,834,800.00	3,495,200
11103500200	LOCAL GOVERNMENT PENSION COMMISSION	9,370,000.00	742,705.98	8,627,294
11100900100	ZAMFARA STATE ANTI CORRUPTION COMMISSION	6,990,490.00	1,333,757.20	-
11101000100	BUREAU FOR PUBLIC PROCUREMENT	50,620,000.00	34,349,111.64	19,095,129
11101000200	DIRECTORATE OF QUOTA SYSTEM	4,760,000.00	13,337,902.76	(8,577,903)
11101700100	CABINET AFFAIRS & GENERAL SERVICES	84,756,520.00	84,756,520.00	-
11110500100	OFFICE OF THE CHIEF OF STAFF	23,600,000.00	15,157,375.00	8,442,625
	TOTAL	**9,251,652,770.00**	**8,325,354,642.72**	**607,254,109**
11200000000	**STATE ASSEMBLY**		-	-
11200100100	ZAMFARA STATE HOUSE OF ASSEMBLY	1,406,500,000.00	979,652,346.25	426,847,654
11200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	9,000,000.00	1,526,988.36	7,473,012
11200500200	STATE ASSEMBLY MATTERS	2,090,000.00	1,520,540.00	569,460
	TOTAL	**1,417,590,000.00**	**982,699,874.61**	**434,890,125**

12300000000	**MINISTRY OF INFORMATION**	**-**		**-**
12300100100	MINISTRY OF INFORMATION	8,830,000.00	6,122,254.05	2,707,746
12300100200	DIRECTORATE OF PUBLIC ENLIGHTENMENT	8,110,000.00	4,860,116.00	3,249,884
12300300100	ZAMFARA RADIO & TELEVISION SERVICES	3,510,000.00	380,058.00	3,129,942
12305500100	ZAMFARA STATE PRINTING & PUBLISHIING COMPANY (LEGACY)	4,970,000.00	1,400,000.00	3,570,000
12301000100	CENSORSHIP BOARD	4,985,000.00	2,622,448.72	2,362,551
12301300100	GOVERNMENT PRINTING PRESS	3,210,000.00	2,091,827.93	1,118,172
12301400100	ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	18,250,000.00	5,953,605.38	12,296,395
	TOTAL	**51,865,000.00**	**23,430,310.08**	**28,434,690**
12400000000	**MINISTRY OF SECURITY AND HOME AFFAIRS**			**-**
12400400100	MINISTRY OF SECURITY AND HOME AFFAIRS	3,885,170,509.00	3,885,170,509.00	-
12400400200	HISBAH COMMISSION	10,730,000.00	4,265,000.00	6,465,000
12400400300	DIRECTORATE OF CONFLICT RESOLUTION	11,470,000.00	2,176,318.06	9,293,682
12400700100	FIRE SERVICE	60,400,000.00	24,139,132.38	36,260,868
	TOTAL	**3,967,770,509.00**	**3,915,750,959.44**	**52,019,550**
12500000000	**HEAD OF SERVICE**			**-**
12500100100	OFFICE OF THE HEAD OF SERVICE	375,805,000.00	184,999,049.80	190,805,950
12500100200	ADMINISTARTION DEPARTMENT	7,020,000.00	2,450,032.60	4,569,967
12500500100	ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT	23,800,000.00	7,200,000.00	16,600,000
12500600100	BUREAU FOR PUBLIC SERVICE REFORM	3,830,000.00	760,000.00	3,070,000
12500700100	DIRECTORATE OF LABOUR MATTERS	9,250,000.00	950,000.00	8,300,000
	TOTAL	**419,705,000.00**	**196,359,082.40**	**223,345,918**
14000000000	**AUDITOR GENERAL**			**-**
14000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	28,890,000.00	16,592,163.77	12,297,836
14000100200	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS	15,746,000.00	4,858,882.30	10,887,118
	TOTAL	**44,636,000.00**	**21,451,046.07**	**23,184,954**
14500000000	**PUBLIC COMPLAINTS COMMISSION**			**-**
14500100100	PUBLIC COMPLAINTS COMMISSION	2,900,000.00	1,251,567.27	1,648,433
	TOTAL	**2,900,000.00**	**1,251,567.27**	**1,648,432.73**
14700000000	**CIVIL SERVICE COMMISSION**			**-**
14700100100	CIVIL SERVICE COMMISSION	15,650,000.00	1,000,000.00	15,650,000
	SUB TOTAL	**15,650,000.00**	**1,000,000.00**	

14800000000	**INDEPENDENT ELECTORAL COMMISSION**			-
14800100100	STATE INDEPENDENT ELECTORAL COMMISSION	4,883,000.00	2,850,058.00	2,032,942
14800100200	DIRECTORATE FOR ELECTION MATTERS	3,080,000.00	760,516.50	3,080,000
	TOTAL	**7,963,000.00**	**3,610,574.50**	**20,762,942**
14900000000	**LOCAL GOVERNMENT SERVICE COMMISSION**			-
14900100100	LOCAL GOVERNMENT SERVICE COMMISSION	2,790,000.00	800,000.00	2,790,000
	TOTAL	**2,790,000.00**	**800,000.00**	**2,790,000**
16100000000	**OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT**			-
16100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	1,026,700,000.00	967,268,131.00	59,431,869
16102100100	LIAISON OFFICE ABUJA	88,620,455.98	88,620,455.98	-
16102100200	LIAISON OFFICE KADUNA	12,890,000.00	755,453.13	12,134,547
16102100300	LIAISON OFFICE LAGOS	3,550,000.00	1,331,538.50	2,218,462
16103800100	HAJJ COMMISSION	285,050,000.00	1,325,759.50	283,724,241
16105200100	DIRECTORATE OF POVERTY ALLEVIATION AGENCY	4,575,000.00	760,071.50	3,814,929
16105200200	DIRECTORATE OF GOVERNMENT PROJECTS MONITORING	13,200,000.00	4,007,475.92	9,192,524
16105200300	DIRECTORATE OF PROTOCOL	546,876,884.00	546,876,884.00	-
16105200400	DIRECTORATE OF PUBLIC PRIVATE PARTNERSHIP	2,200,000.00	945,152.00	1,254,848
	TOTAL	**1,983,662,339.98**	**1,611,890,921.53**	**371,771,418**
16700000000	**MINISTRY FOR SPECIAL DUTIES**			-
16700100100	Ministry of Special Duties	20,383,985.00	20,383,985.00	-
	TOTAL	**20,383,985.00**	**20,383,985.00**	**-**
	SUB TOTAL	**17,186,568,603.98**	**15,103,982,963.62**	
20000000000	**ECONOMIC SECTOR**			-
21500000000	**MINISRY OF AGRICULTURE AND NATURAL RESOURCES**			-
21500100100	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	49,400,000.00	8,009,178.79	41,390,821
21500100200	DIRECTORATE OF ANIMAL HEALTH & LIVESTOCK HUSBANDRY	10,840,000.00	6,243,295.73	4,596,704
21500100300	DIRECTORATE COMMODITY, MARKETING & DISTRIBUTION	4,700,000.00	945,108.00	3,754,892
21511000100	ZAMFARA AGRICULTURAL SUPPLY COMPANY	3,720,000.00	2,000,000.00	1,720,000
21510200100	ZAMFARA AGRICULTURAL DEVELOPMENT PROJECT	3,210,000.00	4,433,220.00	(1,223,220)
21510200200	ZAMFARA STATE IFAD – CAPS	4,050,000.00	1,014,147.47	3,035,853
21510200300	STATE FADAMA III PROJECT	2,075,000.00	350,000.00	1,725,000
21510200400	FERTILIZER COMPANY	14,940,000.00	905,115.00	14,034,885
21510200500	FARMERS APPEX	2,360,000.00	955,447.75	1,404,552
21510200600	ZAMFARA ACCELERATED COTTON DEVELOPMENT AGENCY.	4,680,000.00	945,032.00	3,734,968

21510200700	TRACTOR HIRING AGENCY	2,910,000.00	758,461.92	2,151,538
21510200800	ZAMFARA COMPREHENSIVE AGRICULTURAL REVOLUTION PROGRAMME	8,590,000.00	751,000.00	7,839,000
21500100600	SECOND LIVE STOCK DEVELOPMENT AGENCY.	5,150,000.00	1,200,000.00	3,950,000
21502100100	COLLEGE OF AGRICULTURE, BAKURA	20,450,000.00	1,313,355.21	19,136,645
	ZAMFARA AGRICULTURAL SUPPLY COMPANY	3,720,000.00	-	3,720,000
	TOTAL	**140,795,000.00**	**29,823,361.87**	**110,971,638**
22000000000	**MINISRY OF FINANCE**			-
22000100100	MINISTRY OF FINANCE	1,581,100,000.00	1,366,821,560.00	214,278,440
22000200100	DEBT MANAGEMENT OFFICE	9,113,137.42	9,113,137.42	-
22000700100	OFFICE OF THE ACCOUNTANT GENERAL	18,922,685,000.00	462,159,655.09	18,460,525,345
22000700200	SUB-TREASURY OFFICE	1,190,000.00	-	1,190,000
22000700300	PROJECT FINANCIAL MONITORING UNIT (PFMU)	3,430,000.00	2,057,817.25	1,372,183
22000800100	INTERNAL REVENUE SERVICE	165,060,000.00	2,031,000.00	163,029,000
	TOTAL	**20,682,578,137.42**	**1,842,183,169.76**	**18,840,394,968**
22200000000	**MINISTRY OF COMMERCE, INDUSTRY AND TOURISM**			-
22200100100	MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	6,250,000.00	4,944,570.37	1,305,430
22201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	6,050,000.00	2,855,697.99	3,194,302
22201800200	DIRECTORATE OF INVESTMENT AND BUSINESS DEVELOPMENT	22,501,112.00	22,501,112.00	-
22201800300	HOTELS MANAGEMENT BOARD	2,800,000.00	2,800,000.00	-
22201800400	DIRECTORATE OF SOCIAL INVESTMENT	11,050,000.00	1,365,903.20	9,684,097
22205300100	GUSAU CENTRAL MARKET	4,250,000.00	560,050.00	3,689,950
	TOTAL	**52,901,112.00**	**35,027,333.56**	**17,873,778**
23400000000	**MINISTRY OF WORKS & TRANSPORT**		-	-
23400100100	MINISTRY OF WORKS & TRANSPORT	17,600,000.00	1,900,116.00	15,699,884
23400100300	WORKS SCHOOL	4,380,000.00	663,873.03	3,716,127
23400400100	ZAMFARA ROADS MAINTENANCE AGENCY	3,400,000.00	752,071.50	2,647,929
23400400400	VEHICLES INSPECTION OFFICE	2,490,000.00	941,115.62	1,548,884
	TOTAL	**27,870,000.00**	**4,257,176.15**	**23,612,824**
23600000000	**MINISTRY OF CULTURE AND TOURISM**			-
23600300100	GUSAU AMUSEMENT PARK	3,930,000.00	950,100.00	2,979,900
23600400100	COUNCIL FOR ARTS AND CULTURE	31,760,000.00	19,771,110.84	13,029,000
23605200200	HISTORY BUREAU	2,990,000.00	474,373.38	13,029,000
	TOTAL	**38,680,000.00**	**21,195,584.22**	**29,037,900**

23800000000	**MINISTRY OF BUDGET & ECO. PLANNING**			-
23800100100	MINISTRY OF BUDGET & ECO. PLANNING	323,524,500.00	17,939,000.00	305,585,500
23800100200	SUSTAINABLE DEVELOPMENT GOALS	6,740,000.00	6,740,000.00	-
23800100800	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MGT & SOCIAL DEV.	120,000,000.00	57,552,300.00	62,447,700
23800100900	ZAKKAT AND ENDOWMENT BOARD	40,670,000.00	5,481,334.38	35,188,666
23800101000	DIRECTORATE OF STRATEGIC DEVELOPMENT	8,470,000.00	4,458,083.97	4,011,916
23800400100	STATE BUREAU OF STATISTICS	43,030,000.00	950,821.92	42,079,178
	TOTAL	**542,434,500.00**	**93,121,540.27**	**449,312,960**
25200000000	**MINISTRY OF WATER RESOURCES**			-
25200100100	MINISTRY OF WATER RESOURCES	223,300,000.00	86,347,598.00	136,952,402
25200100200	DIRECTORATE OF RURAL WATER SUPPLY	21,150,000.00	3,810,052.00	17,339,948
25210200100	ZAMFARA STATE WATER BOARD	211,350,000.00	124,155,000.00	87,195,000
25210300100	RURAL WATER SANITATION (RUWATSAN) PROJECT	20,780,000.00	795,986.13	19,984,014
	TOTAL	**476,580,000.00**	**215,108,636.13**	**261,471,364**
25300000000	**HOUSING AND URBAN DEVELOPMENT**			-
25300100100	DIRECTORATE OF HOUSING & TOWN PLANNING	15,300,000.00	4,311,018.00	12,500,000
25301000100	STATE HOUSING CORPORATION	6,270,000.00	800,000.00	5,470,000
25305600100	ZAMFARA URBAN & REGIONAL PLANNING BOARD	76,500,000.00	6,135,857.23	74,500,000
	TOTAL	**98,070,000.00**	**11,246,875.23**	**92,470,000**
26000000000	**LANDS AND SURVEY**			-
26000100100	DIRECTORATE OF LANDS AND SURVEY	8,350,000.00	764,047.38	7,585,953
26000100300	ZAMFARA GEOGRAPHICAL INFORMATION SYSTEM	96,200,083.00	96,200,083.00	-
	TOTAL	**104,550,083.00**	**96,964,130.38**	**7,585,953**
26300000000	**RURAL DEVELOPMENT**			
26300100100	MINISTRY FOR RURAL DEVELOPMENT	12,550,000.00	2,296,206.01	10,253,794
26300100200	DIRECTORATE OF RURAL ELECTRIFICATION	3,920,000.00	760,591.25	3,159,409
	TOTAL	**16,470,000.00**	**3,056,797.26**	**13,413,203**
	SUB TOTAL		**2,351,984,604.83**	
30000000000	**Law and Justice Sector**			-
31800000000	**JUDICIARY**			-
31800400100	HIGH COURT OF JUSTICE	363,369,250.00	185,180,138.50	178,189,112
31800600100	SHARIA COURT OF APPEAL	430,800,000.00	158,178,760.00	272,621,240
31801100100	JUDICIARY SERVICE COMMISSION	15,600,000.00	1,752,370.80	13,847,629
	TOTAL	**809,769,250.00**	**345,111,269.30**	**464,657,981**

32600000000	**MINISTRY OF JUSTICE**			-
32600100100	MINISTRY OF JUSTICE	235,812,333.00	235,812,333.00	-
32600100200	DIRECTORATE OF LEGAL MATTERS	10,500,000.00	5,199,810.05	5,300,190
32600100300	RENT RECOVERY TRIBUNAL	2,690,000.00	-	2,690,000
32600100400	REVENUE RECOVERY TRIBUNAL	2,540,000.00	-	2,540,000
32600200100	LAW REFORM COMMISSION	7,300,000.00	1,393,830.49	5,906,170
	TOTAL	**1,038,699,250.00**	**242,405,973.54**	**796,293,276**
	SUB TOTAL		**587,517,242.84**	
50000000000	**Social Sector**			-
51300000000	**YOUTH DEVELOPMENT**			-
51305100100	MINSTRY OF YOUTH EMPOWERMENT	14,950,000.00	12,285,026.00	2,664,974
51305100200	ZAMFARA STATE SOCIAL INTERVENTION PROGRAM	12,300,000.00	762,775.00	11,537,225
51305100300	SKILLS ACQUISITION TRAINING CENTER	34,500,000.00	17,719,878.00	16,780,122
	TOTAL	**61,750,000.00**	**30,767,679.00**	**30,982,321**
51400000000	**WOMEN AFFAIRS**			
51400100100	MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL WELFARE	98,900,000.00	78,660,413.42	20,239,587
	TOTAL	**98,900,000.00**	**78,660,413.42**	**20,239,587**
51700000000	**EDUCATION**			-
51700100100	MINISTRY OF EDUCATION	375,650,000.00	334,124,894.25	288,059,749
51700100200	FEMALE EDUCUCATION BOARD	75,290,000.00	340,155,858.63	51,186,620
51700100300	ARABIC AND ISLAMIC EDUCATION BOARD	12,770,000.00	1,935,090.34	11,710,000
51700100400	SECONDARY SCHOOLS FEEDING COMMISSION	359,629,000.00	1,210,000.00	-
51700200100	MINISTRY OF SCIENCE & TECH. EDUCATION	30,500,000.00	3,004,156.48	29,396,000
51700200200	DIRECTORATE OF HIGH EDUCATION	36,550,000.00	64,366,250.40	4,550,000
51700300100	ZAMFARA STATE UNIVERSAL BASIC EDUCATION BOARD	136,880,000.00	13,050,000.00	-
51705400100	TEACHERS SERVICE BOARD	1,525,000.00	1,443,775.25	1,525,000
51705500100	SCIENCE AND TECHNICAL TEACHERS BOARD	16,350,000.00	1,166,156.01	-
51705600100	STATE SCHOLARSHIP BOARD	362,160,000.00	168,414,940.00	169,500,017
51705700100	COLLEGE OF EDUCATION, MARU	32,740,000.00	1,510,012.00	32,740,000
	ZAMFARA STATE EXAM BOARD	702,900,000.00	11,183,216.75	691,716,783
51701000100	AGENCY FOR MASSA EDUCATION BOARD	6,072,500.00	527,050.00	5,545,450
51701100100	AGENCY FOR NOMADIC EDUCATION BOARD	5,050,000.00	760,448.51	4,289,551
51701800100	ABDU GUSAU POLYTECHNIC T/MAFARA	46,250,000.00	6,000,000.00	40,250,000
51701800200	COLLEGE OF ART AND SCIENCE	30,100,000.00	1,325,101.50	28,774,899
51702100100	STATE UNIVERSITY T/MAFARA	69,200,000.00	57,000,000.00	12,200,000
	TOTAL	**2,299,616,500.00**	**1,007,176,950.12**	**1,371,444,069**

52100000000	**HEALTH**			-
52100100100	MINISTRY OF HEALTH	380,000,000.00	4,921,605.03	375,078,395
52100200100	STATE CONTRIBUTORY HEALTH INSURANCE SCHEME	32,095,000.00	763,604.50	31,331,396
52100300100	STATE PRIMARY HEALTH CARE BOARD	61,000,000.00	943,831.86	60,056,168
52110200100	HOSPITALS SERVICE MANAGEMENT BOARD	67,800,000.00	45,167,100.00	22,632,900
52110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	18,715,000.00	3,506,624.66	15,208,375
52110200300	ZAMFARA STATE TB & LEPROSY CONTROL CLINIC	4,440,000.00	-	4,440,000
52110200400	YARIMAN BAKURA SPECIALIST HOSPITAL	112,210,000.00	43,834,586.00	68,375,414
52110200500	VVF HOSPITAL	4,545,000.00	2,499,168.98	2,045,831
52110200600	PSYCHIATRIC HOSPITAL ANKA	18,120,000.00	600,258.41	17,519,742
52110200700	FARIDA GENERAL HOSPITAL GUSAU	4,035,000.00	4,035,000.00	-
52110200800	GENERAL HOSPITAL TALATA MAFARA	1,000,000.00	-	1,000,000
52110200900	GENERAL HOSPITAL GUMMI	1,000,000.00	-	1,000,000
52110201000	GENERAL HOSPITAL K/NAMODA	1,000,000.00	-	1,000,000
52110201100	GENERAL HOSPITAL ANKA	1,000,000.00	-	1,000,000
52110201200	GENERAL HOSPITAL TSAFE	1,000,000.00	-	1,000,000
52110201300	GENERAL HOSPITAL BAKURA	1,000,000.00	-	1,000,000
52110201400	GENERAL HOSPITAL BUKKUYUM	1,000,000.00	-	1,000,000
52110201500	GENERAL HOSPITAL MARADUN	1,000,000.00	-	1,000,000
52110201600	GENERAL HOSPITAL SHIKAFI	1,000,000.00	-	1,000,000
52110201700	GENERAL HOSPITAL DANSAUDAU	1,000,000.00	-	1,000,000
52110201800	GENERAL HOSPITAL ZURMI	1,000,000.00	-	1,000,000
52110201900	GENERAL HOSPITAL BUNGUDU	1,000,000.00	-	1,000,000
52110202000	GENERAL HOSPITAL MADA	1,000,000.00	-	1,000,000
52110202100	GENERAL HOSPITAL B/MAGAJI	1,000,000.00	-	1,000,000
52110202200	GENERAL HOSPITAL KAGARA	1,000,000.00	-	1,000,000
52110202300	GENERAL HOSPITAL MARU	1,000,000.00	-	1,000,000
52110202400	GENERAL HOSPITAL MAGAMI	1,000,000.00	-	1,000,000
52110202500	GENERAL HOSPITAL MORIKI	1,000,000.00	-	1,000,000
52110202600	GENERAL HOSPITAL K/DAJI	1,000,000.00	-	1,000,000
52110400100	SCHOOL OF NURSING & MIDWIFERY	51,730,000.00	1,450,947.71	50,279,052
52110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, TSAFE	215,100,000.00	1,521,783.40	213,578,217
52111300100	ZAMFARA STATE DRUGS & MEDICAL CONSUMABLES MANAGEMENT AGENCY	90,610,000.00	-	90,610,000
	TOTAL	**1,079,400,000.00**	**109,244,510.55**	**970,155,489**
				-

53500000000	**ENVIRONMENT**			
53500100100	MINISTRY OF ENVIRONMENT	23,700,000.00	15,232,000.00	8,468,000
53500100300	DIRECTORATE OF AFFORESTATION	13,150,000.00	1,713,143.00	11,436,857
53505500100	ZAMFARA ENVIRONMENTAL SANITATION AGENCY	63,700,000.00	3,000,000.00	60,700,000
53505500200	DIRECTORATE OF SOLID MINERALS	17,100,000.00	950,022.00	16,149,978
	TOTAL	**117,650,000.00**	**20,895,165.00**	**96,754,835**
53900000000	**SPORT**			-
53905300100	DIRECTORATE OF SPORTS	42,550,000.00	14,575,616.86	27,974,383
	TOTAL	**42,550,000.00**	**14,575,616.86**	**27,974,383**
55100000000	**LOCAL GOVERNMENT AND CHIEFTAINCY**			-
55100100100	MIN. FOR LOCAL GOVERNMENT & COMMUNITY DEVELOPMENT	13,280,000.00	-	13,280,000
55100200100	DIRECTORATE OF CHIEFTAINCY AFFAIRS	15,550,000.00	-	(15,550,000)
	TOTAL	**28,830,000.00**	**-**	**(2,270,000)**
	SUB TOTAL		**1,261,320,334.95**	
	GRAND TOTAL	**43,403,972,353.40**	**19,304,805,146.24**	**24,897,188,390**

NOTE 8- Bank Charges	**ACTUAL 2021**	**ACTUAL 2020**
Zenith Bank Vat	15,844,814.89	(67,963)
Fedility Bank	403,436.40	(196,768)
Heritage Bank	12,448.00	(297,614)
UBA (FAAC)	221,757.46	(31,717,802)
Access Bank	-	-
Zenith Bank AG	640.75	-
UBA Ecological	220,951.67	
UBA Deduction	6,363.68	(1,017,475)
First Bank	15,871.89	(216)
UBA (Zamfara state Investment Account)		(351)
Total	**16,726,284.74**	**(33,298,189)**

CAPITAL EXPENDITURE SECTOR

CODE	NOTE 9 ADMINISTRATIVE SECTOR	2021 Final Budget	AMOUNT	VARIANCE
10000000000	**ADMINISTRATIVE SECTOR**			
11100100100	GOVERNMENT HOUSE	21,843,000,000.00	13,089,015,156.04	8,753,984,844
11100100200	DEPUTY GOVERNORS OFFICE	50,000,000.00	10,000,000.00	40,000,000
11100200600	MINISTRY FOR RELIGIOUS AFFAIRS	550,000,000.00	75,147,247.00	474,852,753
11100200700	AGENCY FOR QURANIC MEMORIZATION & TAJWEED	16,000,000.00	-	16,000,000
11100200800	PREACHING & EST. OF JUMUAT MOSQUES COMMISSION	28,000,000.00	-	28,000,000
11100900100	ZAMFARA STATE ANTI CORRUPTION COMMISSION	20,000,000.00	-	20,000,000
	TOTAL	**22,507,000,000.00**	**13,174,162,403.04**	**9,332,837,597**
11200000000	**STATE ASSEMBLY**			
11200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	366,000,000.00	-	366,000,000
	TOTAL	**366,000,000.00**	**-**	**366,000,000**
12300000000	**MINISTRY OF INFORMATION**			
12300100100	MINISTRY OF INFORMATION	725,000,000.00	487,208,379.88	237,791,620
12300100200	DIRECTORATE OF PUBLIC ENLIGHTENMENT	30,000,000.00	24,000,000.00	6,000,000
12300100300	DIRECTORATE OF INFORMATION, MEDIA & COMMUNICATION	75,000,000.00	-	75,000,000
12300300100	ZAMFARA RADIO & TELEVISION SERVICES	520,000,000.00	65,000,000.00	455,000,000
	TOTAL	**1,350,000,000.00**	**576,208,379.88**	**773,791,620**
12400000000	**MINISTRY OF SECURITY AND HOME AFFAIRS**			
12400400100	MINISTRY OF SECURITY AND HOME AFFAIRS	595,000,000.00	-	595,000,000
12400400200	HISBAH COMMISSION	35,000,000.00	-	35,000,000
12400400300	DIRECTORATE OF CONFLICT RESOLUTION	100,000,000.00	-	100,000,000
12400700100	FIRE SERVICE	520,000,000.00	-	520,000,000
	TOTAL	**1,250,000,000.00**	**-**	**1,250,000,000**
12500000000	**HEAD OF SERVICE**			
12500100100	OFFICE OF THE HEAD OF SERVICE	145,000,000.00	-	145,000,000
14700000000	CIVIL SERVICE COMMISSION	45,000,000.00	-	45,000,000
	TOTAL	**190,000,000.00**	**-**	**190,000,000**
14800000000	**INDEPENDENT ELECTORAL COMMISSION**			
14800100100	STATE INDEPENDENT ELECTORAL COMMISSION	60,000,000.00	3,300,000.00	56,700,000
	TOTAL	**60,000,000.00**	**3,300,000.00**	**56,700,000**
16100000000	**Office of the Secretary to the State Government**			
16100100100	Office of the Secretary to the State Government	14,775,000,000.00	271,000,000.00	14,504,000,000
	TOTAL	**14,775,000,000.00**	**271,000,000.00**	**14,504,000,000**
	SUB TOTAL	**40,498,000,000.00**	**14,024,670,782.92**	**26,473,329,217**

20000000000	**NOTE 9 A ECONOMIC SECTOR**			
21500000000	**MINISRY OF AGRICULTURE AND NATURAL RESOURCES**			
21500100100	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	2,116,000,000.00	1,344,790,000.00	771,210,000
21500100200	DIRECTORATE OF ANIMAL HEALTH & LIVESTOCK HUSBANDRY	1,478,000,000.00	30,000,000.00	1,448,000,000
	TOTAL	**3,594,000,000.00**	**1,374,790,000.00**	**2,219,210,000**
22000000000	**MINISRY OF FINANCE**			
22000100100	MINISTRY OF FINANCE	145,000,000.00	42,767,393.27	102,232,607
	TOTAL	**145,000,000.00**	**42,767,393.27**	**102,232,607**
22200000000	**MINISTRY OF COMMERCE, INDUSTRY AND TOURISM**			
22200100100	MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	2,210,000,000.00	674,587,243.41	1,535,412,757
22201800200	DIRECTORATE OF INVESTMENT AND BUSINESS DEVELOPMENT	2,070,000,000.00	-	2,070,000,000
22201800300	HOTELS MANAGEMENT BOARD	1,000,000,000.00	-	1,000,000,000
	TOTAL	**5,280,000,000.00**	**674,587,243.41**	**4,605,412,757**
23400000000	**MINISTRY OF WORKS & TRANSPORT**			
23400100100	MINISTRY OF WORKS & TRANSPORT	1,468,000,000.00	-	1,468,000,000
23400400100	ZAMFARA ROADS MAINTENANCE AGENCY	200,000,000.00	-	200,000,000
	TOTAL	**1,668,000,000.00**	**-**	**1,668,000,000**
23800000000	**MINISTRY OF BUDGET & ECO. PLANNING**			
23800100100	MINISTRY OF BUDGET & ECO. PLANNING	2,070,000,000.00	476,271,687.16	1,593,728,313
23800100900	ZAKKAT AND ENDOWMENT BOARD	255,000,000.00	-	255,000,000
23800101000	DIRECTORATE OF STRATEGIC DEVELOPMENT	130,000,000.00	-	130,000,000
	TOTAL	**2,455,000,000.00**	**476,271,687.16**	**1,978,728,313**
25200000000	**MINISTRY OF WATER RESOURCES**			
25200100100	MINISTRY OF WATER RESOURCES	875,000,000.00	51,391,174.00	823,608,826
25200100200	DIRECTORATE OF RURAL WATER SUPPLY	320,000,000.00	-	320,000,000
25210200100	ZAMFARA STATE WATER BOARD	715,000,000.00	-	715,000,000
25210300100	RURAL WATER SANITATION (RUWATSAN) PROJECT	630,000,000.00	-	630,000,000
	TOTAL	**2,540,000,000.00**	**51,391,174.00**	**2,488,608,826**
25300000000	**HOUSING AND URBAN DEVELOPMENT**			
25300100100	DIRECTORATE OF HOUSING & TOWN PLANNING	5,841,000,000.00	1,139,611,980.10	4,701,388,020
25305600100	ZAMFARA URBAN & REGIONAL PLANNING BOARD	50,000,000.00	12,000,000.00	38,000,000
	TOTAL	**5,891,000,000.00**	**1,151,611,980.10**	**4,739,388,020**
26000000000	**LANDS AND SURVEY**			
26000100100	DIRECTORATE OF LANDS AND SURVEY	490,000,000.00	3,500,000.00	486,500,000
	TOTAL	**490,000,000.00**	**3,500,000.00**	**486,500,000**
26300000000	**RURAL DEVELOPMENT**			
26300100100	MINISTRY FOR RURAL DEVELOPMENT	525,000,000.00	-	525,000,000
26300100200	DIRECTORATE OF RURAL ELECTRIFICATION	198,000,000.00	14,000,000.00	184,000,000
	TOTAL	**723,000,000.00**	**14,000,000.00**	**709,000,000**
	SUB TOTAL	**22,786,000,000.00**	**3,788,919,477.94**	**18,997,080,522**

30000000000	**NOTE 9 B LAW AND JUSTICE SECTOR**			
31800000000	**JUDICIARY**			
31800400100	HIGH COURT OF JUSTICE	520,000,000.00	-	520,000,000
31800600100	SHARIA COURT OF APPEAL	411,000,000.00	-	411,000,000
31801100100	JUDICIARY SERVICE COMMISSION	30,000,000.00	-	30,000,000
32600000000	**MINISTRY OF JUSTICE**	-		
32600100100	MINISTRY OF JUSTICE	202,000,000.00	4,156,300.00	197,843,700
32600100200	DIRECTORATE OF LEGAL MATTERS	100,000,000.00	12,000,000.00	88,000,000
32600200100	LAW REFORM COMMISSION	52,000,000.00	8,000,000.00	44,000,000
	TOTAL	**1,315,000,000.00**	**24,156,300.00**	**1,290,843,700**
	SUB TOTAL	**1,315,000,000.00**	**24,156,300.00**	**1,290,843,700**
50000000000	**NOTE 9 C SOCIAL SECTOR**			
51300000000	**YOUTH DEVELOPMENT**			
51305100100	MINSTRY OF YOUTH EMPOWERMENT	137,000,000.00	20,000,000.00	117,000,000
51305100300	SKILLS ACQUISITION TRAINING CENTER	85,000,000.00	-	85,000,000
	TOTAL	**222,000,000.00**	**20,000,000.00**	**202,000,000**
51400000000	**WOMEN AFFAIRS**			
51400100100	MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL WELFARE	732,000,000.00	11,000,000.00	721,000,000
	TOTAL	**732,000,000.00**	**11,000,000.00**	**721,000,000**
51700000000	EDUCATION			
51700100100	MINISTRY OF EDUCATION	2,445,000,000.00	1,656,705,074.66	788,294,925
51700200100	MINISTRY OF SCIENCE & TECH. EDUCATION	2,953,000,000.00	586,510,208.00	2,366,489,792
	TOTAL	**5,398,000,000.00**	**2,243,215,282.66**	**3,154,784,717**
52100000000	**HEALTH**			
52100100100	MINISTRY OF HEALTH	2,627,000,000.00	108,711,432.54	2,518,288,567
52100300100	STATE PRIMARY HEALTH CARE BOARD	344,000,000.00	-	344,000,000
	TOTAL	**2,971,000,000.00**	**108,711,432.54**	**2,862,288,567**
53500000000	**ENVIRONMENT**			
53500100100	MINISTRY OF ENVIRONMENT	191,000,000.00	24,000,000.00	167,000,000
53500100300	DIRECTORATE OF AFFORESTATION	50,000,000.00	-	50,000,000
53505500100	ZAMFARA ENVIRONMENTAL SANITATION AGENCY	144,000,000.00	-	144,000,000
	TOTAL	**385,000,000.00**	**24,000,000.00**	**361,000,000**
	SUB TOTAL	**8,976,000,000.00**	**2,406,926,715.20**	**6,580,073,285**
	GRAND TOTAL	**73,575,000,000.00**	**20,244,673,276.06**	

NOTE 10 Proceeds From Internal loans	**ACTUAL 2021**	**ACTUAL 2020**
Zenith Bank Term Loan	8,000,000,000.00	-
Fidelity Bank (counter part)	-	3,000,000,000
Zenith Bank UBE (counter part)	-	1,510,664,674
UBA Contract Finance Facility	5,402,132,856.53	25,452,429,780
FBN Contract Finance	2,388,219,590.35	-
Budget Support II	3,007,180,457.14	-
Total	**18,797,532,904.02**	**29,963,094,454**

NOTE 11 - Proceeds from Aids and Grants	**ACTUAL 2021**	**ACTUAL 2020**
College of Education Maru	267,434,683.59	-
Abdu Gusau Polytechnic	209,500,000.00	-
School of Health Technology Tsafe	-	-
School of Nursing And Midwifery		
Fiscal Transfarency -SFTAS	3,441,320,000.00	1,900,000,000
Covid -19 Support Funds (September)	-	1,000,000,000
TOTAL:	**3,918,254,683.59**	**2,900,000,000**

NOTE 12 - Loans Repayment - External	**ACTUAL 2021**	**ACTUAL 2020**
January	40,416,610.67	28,430,223
February	37,332,162.30	28,430,223
March	37,332,162.30	28,430,223
April	37,332,162.30	28,430,223
May	37,332,162.30	28,430,223
JUNE	37,332,162.30	28,430,223
JULY	37,332,162.30	32,526,413
AUGUST	37,332,162.30	32,526,413
SEPTEMBER	48,419,095.79	32,526,413
OCTOBER	48,419,095.79	32,526,413
NOVEMBER	48,419,095.79	32,526,413
DECEMBER	48,419,095.79	40,416,611
TOTAL	**495,418,129.93**	**373,630,014**

NOTE 13 - Loans Repayment - Bond (Principal)	**ACTUAL 2021**	**ACTUAL 2020**
MAY	684,181,091.03	581,181,245
NOVEMBER	829,830,247.60	630,581,651
TOTAL	**1,514,011,338.63**	**1,211,762,896**

NOTE 14 - Loans Repayment - Bond (Interst)	**ACTUAL 2021**	**ACTUAL 2020**
MAY	189,715,976.07	292,715,822
NOVEMBER	131,560,583.34	243,315,416
TOTAL	**321,276,559.41**	**536,031,238**

NOTE 15 - Loans Repayment - Internal Loans (Principal)	**ACTUAL 2021**	**ACTUAL 2020**
JANUARY	1,244,877,960.82	357,647,302
FEBRUARY	1,270,952,540.36	421,580,543
MARCH	1,321,243,643.30	644,601,530
APRIL	1,455,264,970.51	484,867,482
MAY	1,475,053,840.15	641,495,642
JUNE	1,638,286,662.18	651,538,858
JULY	1,731,850,603.99	881,782,201
AUGUST	1,853,796,440.80	1,034,004,643
SEPTEMBER	1,925,502,420.85	1,062,261,176
OCTOBER	1,976,224,253.48	1,074,531,197
NOVEMBER	2,002,413,088.85	1,129,593,626
DECEMBER	1,939,738,812.11	1,226,768,959
TOTAL	**19,835,205,237.40**	**9,610,673,159**

NOTE 16 - Loans Repayment - Internal Loans (Interest)	**ACTUAL 2021**	**ACTUAL 2020**
JANUARY	631,849,819.60	652,489,190
FEBRUARY	613,746,108.54	689,510,071
MARCH	608,926,089.20	784,948,465
APRIL	606,755,629.45	636,660,890
MAY	573,330,759.82	513,571,664
JUNE	651,361,332.93	503,528,447
JULY	884,378,311.74	604,587,195
AUGUST	945,089,001.76	848,354,520
SEPTEMBER	923,268,029.71	839,056,286
OCTOBER	889,964,086.88	627,712,131
NOVEMBER	886,985,493.73	633,079,495
DECEMBER	838,856,375.58	647,746,814
TOTAL	**9,054,511,038.94**	**7,981,245,169**

Note 17 - Treasuries and Banks		
Opening Balance	(875,196,081.94)	-
MDAs	(160,585,313.79)	-
AGs Accounts	(44,822,368.60)	(6,718,823,084)
Sub Total	**(1,080,603,764.33)**	**(6,718,823,084)**

Note 18 Gold Value	**ACTUAL 2021**	**ACTUAL 2020**
Price per kg N 30,303,030.30 x 33 kg	1,000,000,000.00	1,000,000,000
Total	**1,000,000,000.00**	**1,000,000,000**

NOTE 19- Stocks & shares	**UNITS 2021**	**PRICE 2021**	**VALUE 2021**
Access Bank plc	1,578,225.00	9	14,677,492.50
Dangote Suger	278,380.00	18	4,899,488.00
Jaiz International Bank (jan- Dec 2020)	98,656,698.00	1	**55,247,750.88**
Flour mill	179,759.00	28	5,096,167.65
Ecotransnational Incorporated	66.00	9	574.20
Guaranty Trust Bank	185,000.00	26	4,810,000.00
Presco	52,000.00	88	4,565,600.00
Stanbic IBTC	117,166.00	36	4,217,976.00
Vitafoam	239,450.00	23	5,387,625.00
Zenith Bank	526,000.00	25	13,228,900.00
Nigeria Sovereign Invest. Authority	6,149,488.81	421	2,586,905,457.70
Nigeria Sovereign Invest. Authority	3,752,825.68	421	1,578,701,178.81
Nigeria Sovereign Invest. Authority	1,752,988.74	421	737,429,773.26
Niger Delta PowerHolding Company LTD.	19,420,430.00	-	-
Best Premier Hotel Abuja	-	-	1,849,000,000.00
TOTAL:			**6,864,167,983.99**

NOTE 20 - Sinking Fund Account	**ACTUAL 2021**	**ACTUAL 2020**
Funds With Trustees	40,572,303,759.38	28,840,553,275
Investment Income	445,542,000.00	410,484,990
Sub Total	**41,017,845,759.38**	**29,251,038,265**
LESS Payment		
Payment to Bond Holders	11,226,063,000.00	7,730,475,000
ISPO Refund	28,339,736,159.20	20,145,113,655
Trustees Fees	96,250,000.00	66,150,000
Management Fees	5,885,000.00	42,746,000
Other Charges & Expenses	81,918,000.00	16,789,000
Sub Total	**39,749,852,159.20**	**28,001,273,655**
Closing Balance as at 31/12/2021	**1,267,993,600.18**	**1,249,764,610**

NOTE 20A ADVANCES		**ACTUAL 2021**	**ACTUAL 2020**
ADMINTRATIVE CODE	**MDA'S**		
016700100100	Ministry for Special Duties	5,000,000.00	-
011101000100	Bureu for Public Procruiment	20,524,871.00	-
012301000100	Censorship Board	10,326,000.00	-
023800101000	Dir of Strategic Devp	828,000.00	-
023800100800	Ministry of Humanitarial Affairs	6,390,000.00	-
051700100300	Arabic And Islamic Board	10,226,000.00	-
TOTAL		**53,294,871.00**	**-**

NOTE 21 - External Loans Outstanding	**ACTUAL 2021**	**ACTUAL 2020**
ZSG Health Service Rehabilitation Project A	87,484,654.62	-
ZSG Health Service Rehabilitation Project A	131,222,368.83	-
ZSG Health Service Rehabilitation Project A	8,421,460.81	-
ZSG Health Service Rehabilitation Project A	807,121,480.69	-
ZSG Health Service Rehabilitation Project A	558,230,851.83	-
ZSG Community Based Poverty Reduction	1,687,303,861.79	-
Zamfara State Systems Development IDA	883,393,770.68	-
Zamfara State HIV/AIDS Programme IDA	540,724,949.11	-
Zamfara State Comm. And Social Dev. Project	1,747,067,797.49	-
ZSG Third National Fadama Dev. Proj.	2,550,973,395.26	-
ZSG Health System Dev Proj (Addtn Financi)	901,375,380.77	-
ZSG Second HIV/AIDS Program Dev. Proj.	1,824,790,239.92	-
ZSG Community Based Agric & Rural Dev. Proj	1,076,155,155.79	-
01/01/2020	-	11,708,867,646
Add Draw Down	-	856,934,945
Less Repayment	-	(373,630,014)
As at 31/12/2021	**12,804,265,367.59**	**12,192,172,578**

NOTE 22- Internal Loans Outstanding	**ACTUAL 2021**	**ACTUAL 2020**
Zenith Bank	6,053,471,320.87	2,382,856,082
Fidelity Bank	-	1,674,074,505
Sky Bank (Salary Bailout)	8,883,775,193.29	8,961,068,053
UBA Contract Finance Facility	21,116,600,290.47	27,621,256,505
10BN Eca Concessionary Loan	8,894,394,092.38	9,030,120,502
Restructured Commercial Bank Loans	16,582,453,823.32	17,010,176,145
Budget Suppurt Fercility	20,439,275,392.98	17,510,329,635
Fisrt Bank Contract Financing	1,995,614,849.45	-
Total	**83,965,584,962.76**	**49,669,375,646**
Loan Repayments		
Skye Bank	-	-
Zenith Bank	5,029,172,567.88	-
Fidelity Bank	1,796,997,517.79	-
DMO Abuja	539,835,573.51	-
Budget support	929,448,706.44	-
UBA Contract Financing Loan	16,631,532,295.04	-
FBN Contract Finance Loan	502,802,836.25	-
Salaries Bailout Loan	540,966,689.07	
Restructured Commercial Bank Loans	2,918,960,090.38	-
Total	**28,889,716,276.36**	

NOTE 23 - Internal Loans - Bond Outstanding	**ACTUAL 2021**	**ACTUAL 2020**
01/01/2020	2,319,446,423.17	3,443,715,555
Less Repayment (Principal)	1,514,011,338.63	(1,747,794,134)
As at 31/12/2021	**805,435,084.54**	**1,695,921,421**

NOTE 24 - Retention Money Oustanding		
B/F 01-01-2020	-	17,552,958
Retention 2021	542,060,868.38	292,860,981
Less amount Paid in 2021	32,379,298.39	(101,418,835)
As at 31/12/2020	**509,681,569.99**	**208,995,103**

NOTE 25 Oustanding Social Benefits	**ACTUAL 2021**	**ACTUAL 2020**
Gratuity	3,258,942,958.86	941,767,960
Pension	-	-
Death Benefits	1,011,898,415.46	268,302,636
Contract Gratuity	202,726,409.75	24,840,900
Sub total	**4,473,567,784.07**	**1,234,911,496**