

ZAMFARA STATE GOVERNMENT 2018 GENERAL PURPOSE FINANCIAL STATEMENTS

STATEMENT 1

CASH - FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2018

Operating Activities -----	Note	Actual 2017	Actual 2018
Receipts			

Statutory Allocation	1	40,428,765,721.33	43,711,551,105.06
Value Added Tax Allocation	2	9,809,373,250.72	11,023,338,495.60
Internally Generated Revenue (I.G.R.)	3	3,757,852,141.27	4,687,996,972.16
Total Receipts for state		53,995,991,113.32	59,422,886,572.82
BTL Receipts - Reimbursements	4	8,076,311,252.08	4,097,311,252.08
Grand total (State & Third Party)		62,072,302,365.40	63,520,197,824.90
Payments			

Compensation of Employees	5	(16,164,806,651.04)	(16,018,747,885.24)
Social Benefits	6	(1,383,257,081.18)	(1,580,711,175.48)
Overhead Costs	7	(12,318,313,630.68)	(16,675,635,126.00)
Total Expenditure (State)		(29,866,377,362.90)	(34,275,094,186.72)
Transfers to Sinking Fund Investment	8	(112,621,000.00)	(85,446,000.00)
Total Transfer		(112,621,000.00)	(85,446,000.00)
BTL Payments (Retention Money)	9	(105,494,685.57)	(142,599,464.67)
Grand total (Reccurent Payments and Transfers)		(30,084,493,048.47)	(34,503,139,651.39)
Net Cash Flow from Operating Activities		31,987,809,316.93	29,017,058,173.51

Investing Activities**Capital Expenditure by Main Functions**

General Public Services	10	(4,198,570,485.95)	(5,407,251,803.40)
Public Order and Safety		-	-
Economic Affairs	11	(8,181,012,275.29)	(4,692,978,534.44)
Environmental Protection	12	(846,009,946.75)	-
Housing and Community Amenities	13	(3,518,298,312.00)	(1,200,000,000.00)
Health	14	(872,913,255.81)	(1,841,807,826.59)
Recreation Culture and Religion		-	-
Education	15	(4,249,624,643.53)	-
Social Protection		-	(3,112,990,251.58)
Total Capital Expenditure by Main Functions		(21,866,428,919.33)	(16,255,028,416.01)

Cash Flow from Financing Activities

Proceeds from Aids and Grants	16	894,871,318.63	572,867,413.13
Proceeds from External Loans		-	-
Proceeds from Internal Loans	17	5,418,000,000.00	-
Proceeds from internal Loans 14% Bonds		-	-
Proceeds from Other Capital Receipts		-	-
Budget support Programme (FGN)	18	10,855,000,000.00	704,947,010.51
Repayment of External Loans		(246,495,532.42)	(206,821,961.71)
Repayment Of internal loans 14% Bonds	19	(742,744,117.80)	(874,376,944.11)
Internal Loans(14% Bond) -Interest Payment	20	(1,005,050,016.38)	(873,417,190.09)
Repayment of Internal Loans	21	(3,845,344,744.70)	(5,734,589,417.08)
Internal Loans -Interest Payment	22	(4,711,900,790.83)	(4,748,514,880.80)
Net Cash Flow From Financing Activities		6,616,336,116.50	(11,159,905,970.15)
Net Surplus/(Deficit) for the Year		16,737,716,514.10	1,602,123,787.35
Opening Balance		9,613,351,839.04	26,351,068,353.14
Closing Cash Balance		26,351,068,353.14	27,953,192,140.49

Note 1 - Statutory Allocation

		ACTUAL 2017	ACTUAL 2018
Statutory Revenue	1A	37,220,349,847.16	42,313,992,833.99
Good And Valueble		-	-
Excess Crude		-	-
Excess Bank Charges		-	431,617,369.63
Refund Of Fed Roads	1B	1,674,591,584.45	-
Forex Distribution	1C	1,533,824,289.72	55,961,862.77
Exchange Gain	1D	-	909,979,038.67
Transfer from FAAC	1E	-	-
TOTAL		40,428,765,721.33	43,711,551,105.06

1A -Statutory Revenue

	ACTUAL 2017	ACTUAL 2018
January	1,995,044,721.17	3,347,859,511.69
February	2,364,518,312.89	3,319,178,569.13
March	2,250,864,277.20	3,428,534,279.24
April	2,504,048,637.91	2,960,138,269.16
May	2,343,473,362.28	3,677,868,818.31
June	2,652,795,469.60	3,577,452,060.60
July	4,346,026,607.13	3,722,720,801.71
August	3,012,119,205.10	3,591,485,774.14
September	4,417,344,912.55	3,658,900,594.98
October	3,584,711,415.12	3,505,338,164.90
November	3,496,861,556.67	3,785,441,277.58
December	4,252,541,369.54	3,739,074,712.55
TOTAL:	37,220,349,847.16	42,313,992,833.99

1B -Excess PPT

	ACTUAL 2017	ACTUAL 2018
January	262,302,027.15	-
February	371,209,389.51	-
March	371,514,408.60	-
April	135,791,783.92	-
May	124,600,381.29	-
June	409,173,593.98	-
July	-	-
August	-	-
September	-	-
October	-	-
November	-	-
December	-	-
TOTAL:	1,674,591,584.45	-

1C - Exchange Gain

	ACTUAL 2017	ACTUAL 2018
January	330,258,751.04	187,697,726.37
February	300,650,581.30	-
March	249,234,847.68	-
April	415,397,820.92	381,447,951.20
May	238,282,288.78	-
June	-	-
July	-	150,625,399.48
August	-	152,677,055.34
September	-	-
October	-	30,871,864.64
November	-	-
December	-	6,659,041.64
TOTAL:	1,533,824,289.72	909,979,038.67

1D - Forex Distribution

	ACTUAL 2017	ACTUAL 2018
January	-	-
February	-	-
March	-	-
April	-	-
May	-	2,937,149.60
June	-	-
July	-	51,328,953.21
August	-	-
September	-	-
October	-	1,695,759.96
November	-	-
December	-	-
TOTAL:	-	55,961,862.77

1E - Bank Charges

	ACTUAL 2017	ACTUAL 2018
January	-	-
February	-	-
March	-	4,589,313.75
April	-	-
May	-	-
June	-	-
July	-	-
August	-	-
September	-	-
October	-	-
November	-	-
December	-	427,028,055.88
TOTAL:	-	431,617,369.63

Note 2 - V. A. T

	ACTUAL 2017	ACTUAL 2018
January	797,544,431.04	849,307,279.43
February	763,965,972.05	982,935,839.03
March	711,284,517.47	911,572,982.17
April	797,549,464.82	850,631,205.15
May	851,620,899.43	876,782,321.74
June	814,084,978.58	947,747,439.98
July	825,525,354.20	864,873,256.82
August	810,037,188.69	802,885,460.02
September	874,474,991.25	1,155,520,668.50
October	837,861,019.17	796,064,467.19
November	908,275,820.59	1,057,840,451.79
December	817,145,613.43	927,177,123.78
TOTAL:	9,809,370,250.72	11,023,338,495.60

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

	ACTUAL 2017	ACTUAL 2018
Taxes	2,267,532,925.49	2,438,467,944.53
Licenses	11,340,340.00	17,733,985.00
Fees	27,624,882.71	76,797,686.50
Fines	-	-
Sales	1,181,564,877.00	1,844,987,537.50
Earnings	-	-
Rent on Government Property	-	102,290.00
Rent on Lands Other General	4,256,000.00	-
Investments General	-	-
Interest	10,132,970.00	-
Re-Imbursements	-	-
Miscellaneous	255,400,146.07	309,907,528.63
Sub-Total	3,757,852,141.27	4,687,996,972.16

Note 4 - BTL Receipts - Re-imbusement

	ACTUAL 2017	ACTUAL 2018
Transfer from MLG&CA	3,979,000,000.00	-
Transfer from Incorporated	-	-
Transfer from Sub-Treasurer	-	-
Maikassu General enterprise	-	-
Transfer from Ministry of Agriculture	-	-
Unclaimed Salary	-	-
Refund of ISPO	4,097,311,252.08	4,097,311,252.08
TOTAL:	8,076,311,252.08	4,097,311,252.08

Payments

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Note 5 - Compensation of Employees

	ACTUAL 2017	ACTUAL 2018
Note 5A - Personnel Cost	14,678,515,485.99	14,506,180,521.40
Note 5B - Consolidated Revenue Fund Chargers	1,486,291,165.05	1,512,567,363.84
	16,164,806,651.04	16,018,747,885.24

Note 5A - Personnel Cost

	ACTUAL 2017	ACTUAL 2018
Administrative department	446,170,565.59	460,695,661.03
cabinet affairs and general service	360,604,222.18	13,210,555.00
civil service commission	6,721,230.00	7,002,385.00
dept. for special service & home affairs	10,389,187.80	132,000,000.00
deputy governor's office	18,921,922.00	18,741,098.00
directorate for rural water supply	10,779,231.00	12,344,639.00
directorate for government project	18,221,563.00	16,346,631.00
directorate of afforestation	49,501,224.00	47,848,828.00
directorate of commud, mark & distributions	22,165,788.00	19,068,194.00
directorate of information and communication	3,285,552.00	3,155,123.00
directorate of political affairs	1,347,408.00	1,287,450.00
directorate of quranic school welfare	3,492,054.00	2,992,287.00
directorate of rural electrification	32,291,122.22	51,950,929.25
directorate of sports development	70,419,065.20	69,662,583.00
directorate of zapa	2,849,596.00	2,632,693.00
Establishment pension and management services	202,874,757.65	206,273,303.14
Government house	57,610,022.13	47,739,514.00
High court of justice	298,068,408.03	217,676,284.81
Hisbah commission	133,539,566.00	118,379,294.00
Judiciary service commission	37,285,813.20	42,381,107.00
law reform commission	3,307,977.30	3,299,116.65
local government audit	31,535,828.62	38,295,709.34
ministry for religious affairs	27,275,135.16	27,939,699.23
directorate of protocol	18,845,018.80	17,027,834.25
ministry of agriculture and natural resources	63,353,493.00	83,817,256.75
ministry of animal health	165,873,953.07	145,717,259.88
ministry of budget and economic planning	26,507,601.00	27,619,761.04
ministry of commerce and industry	36,239,264.47	34,882,761.18
ministry of culture & tourism	5,873,087.00	5,642,876.00
ministry of education	496,150,695.38	334,695,919.35
ministry of environment	31,172,473.34	26,157,780.80
ministry of finance	378,270,980.20	364,448,013.03
ministry of health	165,873,953.07	159,912,690.88
ministry of housing & town planning	13,408,420.00	12,975,056.00
ministry of information	18,198,597.38	16,602,197.60
ministry of justice	102,619,278.59	108,669,332.68
state council of chiefs	39,259,372.52	3,142,022.00
ministry of l/govt. & cheftaincy affairs	31,301,444.04	31,991,938.37
ministry of land and survey	27,272,713.00	26,195,138.00
ministry of rural development	24,950,094.00	20,186,167.00
Ministry of science and technology education	41,021,295.99	18,494,924.51
Ministry of transport	13,757,422.00	11,041,580.00
Ministry of water resources	42,318,604.00	38,173,441.00
Ministry of women & children affairs	83,714,384.26	98,468,694.26

Ministry of works	99,468,753.20	96,022,844.70
Ministry of youth empowerment and skills aquisition	24,789,641.81	39,796,315.00
Office of the auditor general	42,252,049.26	49,771,402.39
Pension commission	3,731,531.00	3,714,132.00
Public complain commission	3,472,461.00	3,686,440.26
Religious preaching commission	880,644,000.00	1,704,878,866.00
Shari'ah research	5,070,776.00	5,223,203.00
sharia court of appeal	405,143,110.12	466,408,252.26
state house of assembly	90,360,969.50	69,902,812.96
zamfara state enviromental sanitation agency	268,867,821.38	235,886,461.84
dir of bereau of statistic	19,917,738.16	21,899,745.50
2nd livestock development project	889,936.00	276,507.00
Abdu Gusau Polytechnic	346,883,144.02	404,069,470.01
Agency for inter community relations	1,716,300.00	1,661,858.00
Agency for Inter Party Relation	2,358,788.00	2,570,794.00
Agency for nomadic education	50,242,175.06	46,967,981.20
Agency for non-governmetel	1,721,915.00	1,924,255.00
Agency for quranic tajjwed	72,677,523.00	79,003,721.00
Arabic and islamic education board	539,272,544.89	50,307,324.43
Aollege for agriculture and animal science bakura	221,580,782.09	23,401,901.90
College of education maru	373,105,742.00	371,661,146.80
Council for art and and culture	15,064,702.00	15,604,185.00
Female education board	806,996,233.13	769,982,302.98
Fertilizer bleding company	9,376,302.00	9,219,716.00
Fire service	31,489,752.66	66,961,736.34
Government printing	4,784,882.00	4,595,338.00
Gusau amusement park	6,289,281.00	6,460,658.00
Gusau central market	32,992,430.00	30,917,109.00
History bureau	3,952,192.00	5,292,849.36
Hospitals service management board	2,426,865,000.55	2,785,483,709.78
Hotels management board	6,979,528.00	4,833,906.00
King fahad women and childrens hospital	63,906,812.18	63,723,946.74
Liason office kaduna	9,385,864.00	8,623,049.00
Local government pension board	6,297,023.00	5,638,325.00
Pilgrims welfare agency	1,877,864.00	12,615,847.00
Ruwatsan	6,217,492.00	3,630,533.00
State housing cooperation	6,644,266.23	4,439,621.00
Scholarship board	176,225,734.84	7,389,577.80
School of health technology tsafe	159,999,321.33	178,393,576.37
School of nursing and midwifery	326,292,351.99	168,284,630.51
Science and technology education board	122,312,681.05	301,014,838.72
Secndry schoolfeeding agency	4,939,900.00	134,849,123.10
State library board	7,595,922.00	6,785,422.00
Teachers services board	1,315,932,618.50	1,290,026,979.79
Ulama'u consultative council	29,353,872.00	29,353,872.00
Universal basic education board	222,685,800.00	114,967,800.00
Water board	86,761,995.00	81,879,863.10
Yariman bakura specialist hospital	764,340,047.24	772,689,345.76
Zacarep	153,251,678.00	147,293,327.00
Zacas gusau	221,225,581.49	243,527,824.00
Zakkat board	12,002,386.00	11,863,193.00
Zamafara state printing and publishing company	31,414,589.52	32,906,438.86
Zamfara agricultural development project	173,008,008.74	147,718,502.94
Zamfara agricultural supply company	51,404,006.00	44,588,574.00
Zamfara investment company	7,694,309.00	5,757,341.00
Zamfara roads maintenance agency	4,322,942.00	3,942,022.00

Zamfara state election matters	2,144,060.00	2,070,713.00
Zamfara state forestry ii project	18,763,124.78	17,334,531.17
Zamfara state mass education board	101,085,649.88	98,942,227.00
Zamfara broadcasting cooperation	84,647,974.60	9,155,123.00
Zamfara urban and regional planning board	33,184,221.60	31,601,678.80
TOTAL	14,678,515,485.99	14,506,180,521.40

Note 5B - Consolidated Revenue Fund Chargers

	ACTUAL 2017	ACTUAL 2018
430 High Court Judges	100,309,082.32	116,809,922.32
430 State Auditor General	7,794,106.71	8,359,476.00
430 Local Government Auditor General	7,599,528.00	8,359,476.00
430 Civil Service Commission	16,692,828.00	15,301,759.00
430 Local Government Service Commission	3,997,512.00	5,638,325.00
430 State Independent Electoral Commission	19,718,166.00	19,286,727.00
430 Assembly Services Commission	36,579,611.50	45,420,589.00
430 Anti-Corruption Commission	9,061,220.00	8,851,979.00
430 Cabinet Affairs Consolidated	1,276,739,110.52	1,276,739,110.52
430 ZACSDP	7,800,000.00	7,800,000.00
TOTAL:	1,486,291,165.05	1,512,567,363.84

Note 6 - Social Benefits

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Gratuity Paid		(195,134,322.99)	(197,859,659.48)
Pension		(1,183,784,042.67)	(1,299,604,375.64)
Death Benefits		-	(71,332,708.63)
Contract GratuityPaid		(4,338,715.52)	(11,914,431.73)
Govt 10% Contribution to Pension		-	-
Sub total		(1,383,257,081.18)	(1,580,711,175.48)

Note 7 - Overhead Costs

Overhead Cost (MDAs)	7A	9,772,819,695.23	12,128,981,880.50
Overhead Cost (Parastatals)	7B	2,545,493,935.45	4,546,653,245.50
Total		12,318,313,630.68	16,675,635,126.00

Note 7A - Overhead Costs (MDAs)

		ACTUAL 2017	ACTUAL 2018
Ministry of Justice		42,549,539.00	69,452,920.00
Min. of Budget & Economic Planning		60,197,128.00	36,500,000.00
Min. Of Education		731,199,354.02	507,344,900.00
Min. Of Health		206,800,785.00	87,720,700.00
Min. for Rel. Affairs		451,297,074.00	422,620,800.00
Min. for Youth & Skills Acquisition		14,285,886.00	12,000,000.00
Min. of Housing & T/P		10,450,000.00	71,657,250.00
Min. of Lands & Survey		-	60,984,800.00
Min. of Agriculture		10,093,602.00	7,000,000.00
Min of Commerce		8,580,641.00	7,000,000.00
Min. Of Environment		11,390,600.00	11,126,780.00
Min. of Women & Children Affairs		44,366,150.00	8,720,000.00
Min. of Information		141,056,095.04	60,000,000.00
Min. for Rural Development		14,285,886.00	9,758,000.00
Min. for Water Resources		82,463,151.00	83,010,000.00
Min. of Works		11,221,730.05	8,440,000.00
Min. of Higher Education		3,147,500.00	7,000,000.00
Min. of Water Resources(Running cost of machines)		-	9,975,000.00
Min. of Finance		777,738,951.79	1,370,505,089.50
Deputy Governor		280,473,668.83	139,207,500.00
CR High Court		258,950,524.00	148,060,262.00
CR Shari'a Court		122,742,285.76	120,000,000.00
Yariman Bakura Specialist		73,211,723.00	132,230,000.00
PS Govt. House		572,559,206.00	160,000,000.00
House Asseby		1,193,531,802.50	1,227,702,188.00
PS SSG		911,404,311.00	678,734,000.00
Chief of Staff		-	80,000,000.00
OEG/PPS		2,223,303,000.00	3,965,000,000.00
Protocol		719,376,000.00	1,122,331,000.00
PS Establishment		3,135,000.00	32,500,000.00
Cabinet Affairs		1,244,230,599.00	1,472,400,691.00
TOTAL		9,772,819,695.23	12,128,981,880.50

Note 7B - Overhead Costs (Parastatals)

	ACTUAL 2017	ACTUAL 2018
General Hospital Gusau	9,973,173.99	9,000,000.00
King Fahad (Feeding)	-	5,800,000.00
King Fahad (Lab-reagent)	-	4,200,000.00
General Hospital (VVF)	2,777,100.00	2,250,000.00
HSMB (Psychiatric Drugs)	-	6,552,000.00
HSMB (Psychiatric Feeding)	-	3,200,000.00
HSMB (Hospital Feeding)	-	7,200,000.00
Animal Health (Feeding of Livestock)	-	3,500,000.00
Auditor General (State)	26,445,692.00	40,340,000.00
Perm. Sec. Civil Service Commission	10,450,000.00	7,000,000.00
Local Government Pension Board	1,899,579.19	1,400,000.00
Administrative Department	11,000,000.00	3,500,000.00
Hisbah Commission	5,732,779.00	6,900,000.00
Directorate of sport	21,218,197.00	37,110,000.00
Hajj Commission	1,006,537,388.00	736,264,420.00
Zamfara State School of Nursing & Midwifery	5,699,525.00	3,500,000.00
State Pension & Gratuity	4,611,743.75	3,500,000.00
Moon Sighting Committee	-	2,450,000.00
Prayer Timing Committee	-	1,400,000.00
Sec. Final Account	-	2,900,000.00
Anti Corruption Commission	5,225,000.00	3,500,000.00
Zakkat Board	63,608,970.00	440,367,200.00
Public Complaints Commission	7,728,289.00	3,500,000.00
Judicial Service Commission	1,712,501.02	1,400,000.00
Council of Ulama	4,412,056.35	3,500,000.00
Sec. Exco	-	2,600,000.00
Sec. Speech Writing Committee	-	3,500,000.00
Preaching Commission	25,241,212.00	13,750,000.00
Shari'ah Research & Dev. Commission	5,225,000.00	3,500,000.00
Office of The Head of Service	10,125,000.00	201,074,071.50
Liason Office Abuja	15,069,300.00	17,500,000.00
Liason Office Kaduna	5,225,000.00	3,500,000.00
FGPC	9,000,000.00	10,500,000.00
Debt. Magt. Dept.	-	2,100,000.00
ZESA(Standing Imprest)	33,000,000.00	21,000,000.00
Qur'anic Tajweed	5,225,000.00	3,500,000.00
ZASIEC	3,135,000.00	7,000,000.00
Stores Control Unit	-	1,400,000.00
Zamfara State Water Board	143,926,429.00	7,000,000.00
ZUREPB	4,879,870.71	3,500,000.00
Zamfara Radio	2,200,000.00	1,400,000.00
Directorate for Rural Water Supply	25,460,000.00	7,000,000.00
Auditor General(Local Govt.)	5,225,000.00	3,500,000.00
Local Government Service Commission	-	2,100,000.00
Hospital Services Management Board	42,412,393.00	3,500,000.00
Primary Healthcare Board	7,600,151.00	15,560,000.00
Collage of Health Sciences & Tech.	3,745,614.00	2,800,000.00
General Hospital T/Mafara	-	1,600,000.00
General Hospital Gummi	-	1,600,000.00
General Hospital K/Namoda	-	1,600,000.00
General Hospital Anka	-	1,600,000.00
General Hospital Tsafe	-	800,000.00
General Hospital Bakura	-	800,000.00
General Hospital Bukkuyum	-	800,000.00

General Hospital Maradun	-	800,000.00
General Hospital Shinkafi	-	800,000.00
General Hospital Dansadau	-	800,000.00
General Hospital Zurmi	-	800,000.00
General Hospital Bungudu	-	800,000.00
General Hospital Mada	-	800,000.00
General Hospital B/Magaji	-	800,000.00
General Hospital Kagara	-	800,000.00
General Hospital Maru	-	800,000.00
General Hospital Magami	-	800,000.00
General Hospital Moriki	-	800,000.00
General Hospital K/Daji	-	800,000.00
Psychiatric Hospital Anka	10,431,371.00	800,000.00
King Fahd General Hospital	11,910,946.59	1,800,000.00
Scholarship Board	-	1,750,000.00
Livestock Dev. Project	2,090,000.00	1,400,000.00
Inter Community Relations	3,768,207.74	1,400,000.00
Fire Service	8,162,507.45	9,000,000.00
Home Grown School Feeding Programme	-	7,000,000.00
Abdu Gusau Polytechnic(Standing Imprest)	33,000,000.00	31,000,000.00
Agency for Mass Education	3,135,000.00	2,100,000.00
Zamfara Universal Basic Education	222,685,800.00	
Secondary School Feeding Board	10,450,000.00	2,526,820,809.00
VIO's Office	1,979,456.50	2,100,000.00
State Council for Arts & Culture	1,640,599.05	13,100,000.00
SA, Assembly Service Commission	-	3,500,000.00
ZEMA	6,685,247.00	25,770,000.00
ZACAREP	944,160.00	2,450,000.00
PFMU	-	3,500,000.00
Directorate of Public Private Partnership	993,974.55	2,100,000.00
FASCO	-	9,600,000.00
Directorate of Public Enlightenment, Media & Comm.	1,435,000.00	22,060,000.00
SDG	1,136,202.25	2,100,000.00
SA, Deputy Governor	-	3,500,000.00
Dir. Of State Govt. Projects	-	3,500,000.00
Commodity Board	9,474,677.00	2,100,000.00
Dir. Of InterParty Rel.	873,000.00	2,100,000.00
Directorate of Animal Health	1,926,570.00	3,500,000.00
Recruitment & Quota System	-	3,500,000.00
Female Education Board	132,395,545.00	91,584,745.00
Fadama III Project	-	2,100,000.00
Political Affairs	-	1,400,000.00
Directorate of Election Matters	-	1,800,000.00
Prerogative of Mercy	-	3,000,000.00
Legacy Newspaper(Imprest)	1,435,000.00	1,600,000.00
Zamfara Radio(Imprest)	-	3,000,000.00
Teachers Service Board	-	3,000,000.00
Arabic & Islamic Educ. Board	-	3,000,000.00
Science Teachers Board	-	3,000,000.00
Agency for Nomadic Educ.	-	1,800,000.00
COE Maru	132,395,545.03	7,500,000.00
State Library Board	-	1,800,000.00
Provost, ZACAS	36,071,197.00	2,500,000.00

College of Animal Health & Husbandry	9,000,000.00	2,500,000.00	
Law Reform Commission	-	1,000,000.00	
Works School	-	1,000,000.00	
ZADP	22,963,452.00	1,200,000.00	
Bureau of Statistics	-	1,500,000.00	
DRWS	-	1,500,000.00	
Islamic Organisation and Quranic Schools Welfare	5,225,000.00	2,500,000.00	-
Directorate of Afforestation	3,135,000.00	2,100,000.00	
Government Printing	-	1,000,000.00	
Directorate of Skills Acquisition	-	900,000.00	
Fire Services T/M	-	1,200,000.00	
Fire Services K/N	-	1,200,000.00	
S A OEG	-	1,500,000.00	
History Bureau	-	900,000.00	
Housing Cooperation	-	600,000.00	
SA Duret	-	1,500,000.00	
Apex Farmers	-	900,000.00	
ZAROMA	-	400,000.00	
SA ASSEMBLY	-	600,000.00	
AGENCY FOR NGO's	-	200,000.00	
FERTILIZER COMPANY	-	400,000.00	
HOTELS BOARD	-	400,000.00	
INVESTMENT COMPANY	-	400,000.00	
RUWATSAN	-	300,000.00	
IFAD	-	300,000.00	
CONFLICT RESOLUTION	-	300,000.00	
ZAMCODA	-	200,000.00	
QUR'ANIC RECITATION IMPREST	-	7,500,000.00	
GUSAU CENTRAL MARKET	-	300,000.00	
FIRE SERVICES GUMMI	-	600,000.00	
FIRE SERVICES ANKA	-	600,000.00	
AMUSEMENT PARK	-	200,000.00	
TRACTOR HIRING	10,450,000.00	100,000.00	
ZAPA	-	300,000.00	
TOTAL	2,545,493,935.45	4,546,653,245.50	
GRAND TOTAL	12,318,313,630.68	16,675,635,126.00	

Note 8 - Sinking Fund Investment

Mar-18		(19,279,000.00)	
Jun-18		(23,458,000.00)	
Sep-18		(20,070,000.00)	
Dec-18		(22,639,000.00)	
Total	(112,621,000.00)	(85,446,000.00)	

Note 9

Amount Paid (Retention Money)	(105,494,685.57)	(142,599,464.67)	-
Total	(105,494,685.57)	(142,599,464.67)	-

Note 10 - General Public Services

	Actual Exp. 2018	Original Budget 2018	Final Budget 2018	Variance 2018
Executive and Legislative Organs	(849,734,053.70)	405,000,000.00	405,000,000.00	(444,734,053.70)
Financial and Fiscal Affairs	(101,968,086.44)	1,410,000,000.00	1,410,000,000.00	1,308,031,913.56
Economic Aid to Developing Countries and Transition	(21,243,351.34)	2,920,000,000.00	2,920,000,000.00	2,898,756,648.66
Economic Aid routed through International Organs.	(1,206,622,356.26)	790,000,000.00	790,000,000.00	(416,622,356.26)
General Personnel Services	(2,911,901,620.83)	2,511,901,620.83	2,511,901,620.83	(374,066,880.78)
Other General Services	(167,078,875.42)	634,049,189.59	634,049,189.59	(400,000,000.00)
General Public Services Not Elsewhere Classified	(148,703,459.40)	634,049,189.59	634,049,189.59	485,345,730.19
Total	(5,407,251,803.40)	9,305,000,000.00	9,305,000,000.00	3,897,748,196.60

Note 11 - Economic Affairs

General Economic and Commercial Affairs				
Agriculture	(851,906,369.34)	3,400,000,000.00	1,400,000,000.00	548,093,630.66
Electricity	(186,719,506.27)	8,600,000,000.00	4,600,000,000.00	4,413,280,493.73
Construction	(3,082,904,565.21)	12,500,000,000.00	10,500,000,000.00	7,417,095,434.79
Road Transport	(540,931,983.95)	1,728,000,000.00	1,400,000,000.00	859,068,016.05
Railway Transport		-	-	-
Communication	-	-	-	-
Tourism		-	-	-
R & D Agriculture Forestry Fishing and Hunting	(30,516,109.67)	8,700,000,000.00		(30,516,109.67)
R & D Other Industries				-
Total	(4,692,978,534.44)	34,928,000,000.00	17,900,000,000.00	13,207,021,465.56

Note 12 - Environmental Protection

Waste Management	-	-	-	-
Waste Water Management	-	8,000,000,000.00	8,000,000,000.00	8,000,000,000.00
Pollution Abatement	-	-	-	-
Environmental Protection	-	10,024,126,000.00	10,015,000,000.00	10,015,000,000.00
Total	-	18,024,126,000.00	18,015,000,000.00	18,015,000,000.00

Note 13 - Housing and Community Amenities

Housing Development	-	1,500,000,000.00	70,000,000.00	70,000,000.00
Community Development	-	-	-	-
Water Supply	(1,200,000,000.00)	800,000,000.00	-	(1,200,000,000.00)
Housing and Community Amenities N.E.C.	-	200,000,000.00	665,000,000.00	665,000,000.00
Total	(1,200,000,000.00)	2,500,000,000.00	735,000,000.00	(465,000,000.00)

Note 14 - Health

General Medical Services	(41,807,826.59)	150,000,000.00	150,000,000.00	108,192,173.41
Paramedical Services	-	350,000,000.00	350,000,000.00	350,000,000.00
General Hospital Services	(1,800,000,000.00)	2,500,000,000.00	2,500,000,000.00	700,000,000.00
Public Health Services	-	3,000,000,000.00	3,000,000,000.00	-
Total	(1,841,807,826.59)	6,000,000,000.00	6,000,000,000.00	4,158,192,173.41

Note 15 - Education

Primary Education	(300,000,000.00)	2,804,000,000.00	2,804,000,000.00	2,504,000,000.00
Lower Secondary Education	(2,800,000,000.00)	1,900,000,000.00	1,900,000,000.00	(900,000,000.00)
Second Stage of Tertiary Education	(12,990,251.58)	-	-	(12,990,251.58)
Education Not Defined by Level	-	800,000,000.00	800,000,000.00	800,000,000.00
Subsidiary Services to Education	-	7,800,000,000.00	7,800,000,000.00	7,800,000,000.00
Total	(3,112,990,251.58)	13,304,000,000.00	13,304,000,000.00	10,191,009,748.42
GRAND TOTAL	(16,255,028,416.01)			

Note 16 - Proceeds from Aids and Grants

	ACTUAL 2017	ACTUAL 2018
College of Education Maru	437,371,208.63	318,830,100.00
Abdu Gusau Polytechnic	444,952,910.00	254,037,313.13
School of Health Technology Tsafe	2,207,200.00	-
School of Nursing And Midwifery	10,340,000.00	-
TOTAL:	894,871,318.63	572,867,413.13

Note 17 - Proceeds from Internal Loans

	ACTUAL 2017	ACTUAL 2018
ZENITH BANK	1,200,000,000.00	-
UBE BANK	-	-
ACCESS BANK	3,000,000,000.00	-
FIDELITY BANK	1,218,000,000.00	-
TOTAL	5,418,000,000.00	-

Note 18 - Budget Support Programme

	ACTUAL 2017	ACTUAL 2018
JANUARY	1,111,000,000.00	700,000,000.00
FEBUARY	1,111,000,000.00	-
MARCH	1,111,000,000.00	-
APRIL	1,111,000,000.00	-
MAY	1,111,000,000.00	-
JUNE	1,000,000,000.00	-
JULY	1,000,000,000.00	-
AUGUST	800,000,000.00	-
SEPTEMBER	-	-
OCTOBER	900,000,000.00	-
NOVEMBER	800,000,000.00	4,947,010.51
DECEMBER	800,000,000.00	-
TOTAL	10,855,000,000.00	704,947,010.51

Note 19 - Loans Repayment - Bond (Principal)

	ACTUAL 2017	ACTUAL 2018
MAY	356,232,190.80	419,365,440.82
NOVEMBER	386,511,927.02	455,011,503.29
TOTAL	742,744,117.82	874,376,944.11

Note 20 - Loans Repayment - Bond (Interest)

	ACTUAL 2017	ACTUAL 2018
MAY	517,664,876.30	454,531,626.28
NOVEMBER	487,385,140.08	418,885,563.81
TOTAL	1,005,050,016.38	873,417,190.09

Note 21 - Loans Repayment - Internal Loans (Principal)

	ACTUAL 2017	ACTUAL 2018
JANUARY	329,651,295.12	576,026,619.56
FEBRUARY	332,754,979.85	582,666,393.65
MARCH	338,575,002.40	589,399,718.46
APRIL	343,377,688.02	596,228,125.46
MAY	130,141,630.21	603,153,173.45
JUNE	131,211,698.34	610,176,448.97
JULY	132,290,953.75	617,299,566.92
AUGUST	133,379,479.70	624,524,170.79
SEPTEMBER	374,331,790.51	369,497,503.91
OCTOBER	467,129,604.35	262,070,885.49
NOVEMBER	563,021,730.98	150,878,976.08
DECEMBER	569,478,891.47	152,127,834.34
TOTAL	3,845,344,744.70	5,734,049,417.08

Note 22 - Loans Repayment - Internal Loans (Interest)

	ACTUAL 2017	ACTUAL 2018
JANUARY	406,459,590.83	432,292,271.68
FEBRUARY	250,750,532.67	425,652,497.59
MARCH	397,535,883.54	418,919,172.78
APRIL	392,974,838.74	412,090,765.78
MAY	388,346,285.73	405,165,717.79
JUNE	387,276,217.60	398,142,442.27
JULY	386,196,962.19	391,019,324.33
AUGUST	385,108,436.26	383,794,720.27
SEPTEMBER	406,510,555.73	376,466,957.02
OCTOBER	426,604,327.52	371,001,989.83
NOVEMBER	445,297,160.26	367,608,939.86
DECEMBER	438,839,999.77	366,360,081.60
TOTAL	4,711,900,790.84	4,748,514,880.80