

Received  
Min. Finance  
M.K. 1. 2019



**ZAMFARA STATE**  
**MINISTRY OF FINANCE**

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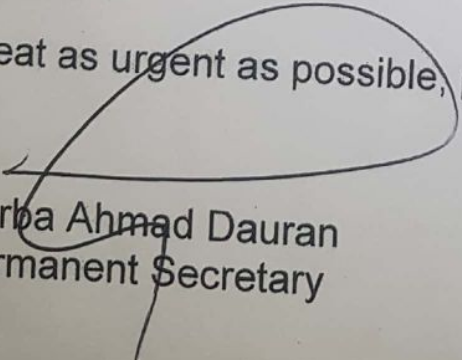
Honourable Commissioner,  
Ministry of Land & Survey,  
Zamfara State.

**SUBMISSION OF ZAMFARA STATE GOVERNMENT**  
**CONTRACTUAL LIABILITIES**

In its quest to harmonise all MDAs Contractual liabilities to the State Debt Data Base, with the Debt Management Office Ministry of finance Zamfara State for achieving government policy objectives.

Consequent upon the above, you are requested to forward to the Debt Management Office Ministry of finance all your contractual liabilities on monthly basis with effect from month of September, 2019. Please note that it's only for recording purposes.

Treat as urgent as possible, please.

  
Garba Ahmad Dauran  
Permanent Secretary

DOMESTIC ARREARS SUB COMMITTEE SFTAS (PforR)  
 MINISTRY OF FINANCE ZAMFARA STATE

S/No	NAMES	DESIGNATION	STATUS
1	Nasiru Galadima Kaura	Deputy Accountant General	Chairman
2	Sani Mohd Nakwada	Director DMO	Member
3	Mohd Salihu Anka	Director Main Acct	Member
4	Abdullahi Yahya Kaura	Director Central Acct	Member
5	Isah T. Abdullahi	Director Incorporated	Member
6	Suleiman Balarabe Moriki	Director Finance MOE.	Member
7	Idris Shehu Gusau	Director IPPIS	Member
8	Hamza Salihu	Director Eco Planning	Member
9	Usman Marafa	Director Fin MOW	Member
10	Brr Abdul	Director Civil Litigation MOJ	Member
11	Director Finance Pension Board	Director Finance Pension Board	Member
12	Garba Ahmad	Director Finance SUBEB	Member
13	Bashar Ahmad	PAD	Member
14	Aliyu Shehu Bukkuyum	FGPC Analyst	Member
15	Sanusi Abubakar Baura	Director Inspection & Control	Secretary



## **DOMESTIC ARREARS SUBCOMMITTEE SFTAS (PforR)**

### **TERMS OF REFERENCE**

1. Basic target: the committee should ensure a decline of at least 5% in the Stock of total domestic expenditure arrears of the State, at the end of the year compare to the previous year or maintain the stock of arrears below 5Billion naira.
2. Strength target: Should also ensure at least a 20% year-on-year decline in the stock of total domestic expenditure arrears at the end of the year, compared to the previous year.
3. The arrears verification process should be enforced and arrears be categorised into valid, contested and rejected.
4. The work of the committee should also cover prioritization of arrears for settlement and management of the arrears clearance framework.
5. Advising the Accountant General on any matter with regard to domestic arrears clearance framework ACF etc.

### REPORT ON DOMESTIC ARREARS (DAs) WORKSHOP DRAFT PLAN

S/NO	ACTIVITIES	RESPONSIBLE PERSON	TIMELINES	BUDGET
1	Reporting to AG on Domestic Arrears meeting with the World Bank	Committee	14-16 October 2019	
2	Formation of DA`s committee	Accountant General	16-23 October 2019	
3	Carry out advocacy and Sensitization on DA`s at various levels in the State (Meetings, Workshops and Adverts.	Accountant General	23th October- 6th November 2019	
4	Committee meet and define Term of Refrence (TORs), Roadmap Reporting Requirements and cost activities.	Committee	23th October- 6th November, 2019	
5	Issue call circulars to MDAs calling for Submission of arrears.	Accountant General	23th October- 6th November, 2019	
6	Design the DA`s framework	DMO/ Committee	23th October- 6th November, 2019	
7	Have a DA`s reporting page on the Accountant General website or Ministry of Finance website.	Committee	23th October- 6th November, 2019	
8	Define a Criterion for pirioritization, Clearance of Domestic arrears.	Accountant General	23th October- 2oth November, 2019	



## ROADMAP ON DOMESTIC ARREARS SUBCOMMITTEE

S/NO	ACTIVITIES	RESPONSIBLE	TIMELINE
1	Inauguration of the committee	Accountant General	4 <sup>th</sup> November,2019
2	Carryout advocacy and sensitisation on DA`s subcommittee members	DMO	14 <sup>th</sup> November,2019
3	Committee meet and define terms of reference (TORs) and cost activities	Sub Committee	20 <sup>th</sup> November, 2019
4	Design the DA`s Framework	Sub committee	28 <sup>th</sup> November,2019
5	Issue call circulars to MDAs calling for submission of arrears.	Accountant General	4 <sup>th</sup> December,2019
6	Have a DA`s reporting page on the Accountant General website	DMO	5 <sup>th</sup> December,2019

**SUMMARY OF OUSTANDING GRATUITY FROM JANUARY TO DECEMBER 2015**

S/NO	MONTH	GRATUITY	DEATH BENEFIT	CONTRACT GRAT	FIXED GRATUITY	TOTAL
	<b>2011 - 2014</b>	-	-	-	-	-
	Dec-14	-	-	-	-	-
1	Jan-15	-	-	-	-	-
2	Feb-15	-	-	-	-	-
3	Mar-15	-	-	-	-	-
4	Apr-15	-	-	-	-	-
5	May-15	-	-	-	-	-
6	Jun-15	-	-	1,880,747.74	-	1,880,747.74
7	Jul-15	-	-	676,079.15	-	676,079.15
8	Aug-15	-	-	2,181,122.73	-	2,181,122.73
9	Sep-15	-	-	631,023.88	-	631,023.88
10	Oct-15	-	-	331,233.34	-	331,233.34
11	Nov-15	-	-	2,215,083.57	-	2,215,083.57
12	Dec-15	-	-	1,185,753.93	-	1,185,753.93
		-	-	<b>9,101,044.34</b>	-	<b>9,101,044.34</b>

977,979.08

**DEBT MANAGEMENT DEPARTMENT,  
MINISTRY OF FINANCE, GUSAU  
SUMMARY OF OUSTANDING GRATUITY FROM JANUARY TO DECEMBER 2016**

S/NO	MONTH	GRATUITY	DEATH BENEFIT	CONTRACT GRAT	FIXED GRATUITY	TOTAL
				4,418,846.76	-	174,579,942.82
1	Jan-16	135,078,224.20	35,082,871.86	927,537.43	-	87,394,692.86
2	Feb-16	44,931,507.62	41,535,647.81	5,852,104.98	-	69,407,610.87
3	Mar-16	41,107,533.22	22,447,972.67	2,710,077.07	-	58,005,929.70
4	Apr-16	19,668,600.84	35,627,251.79	1,929,471.09	-	39,611,361.83
5	May-16	17,990,813.52	19,691,077.22	4,422,899.33	-	79,778,194.08
6	Jun-16	58,265,136.38	17,090,158.37	1,543,784.00	-	27,087,838.74
7	Jul-16	15,201,526.18	10,342,528.56	4,234,929.07	-	82,379,423.20
8	Aug-16	64,556,862.33	13,587,631.80	2,024,276.00	-	75,215,391.28
9	Sep-16	26,719,382.18	46,471,733.10	2,277,569.60	-	43,685,045.41
10	Oct-16	33,590,299.62	7,817,176.19	2,720,357.11	-	74,908,608.17
11	Nov-16	62,764,446.12	9,423,804.94	4,384,732.96	-	59,178,975.79
12	Dec-16	45,137,989.96	9,656,252.87	37,446,585.40	-	871,233,014.75
		565,012,322.17	268,774,107.18			



**DEBT MANAGEMENT DEPARTMENT,  
MINISTRY OF FINANCE, GUSAU  
SUMMARY OF OUSTANDING GRATUITY FROM JANUARY TO DECEMBER 2017**

S/NO	GRATUITY	DEATH BENEFIT	CONTRACT GRATUITY	FIXED GRATUITY	TOTAL
1	Jan-17	107,285,208.45	12,454,650.90	7,902,825.73	127,642,685.08
2	Feb-17	60,286,521.11	15,639,876.93	4,749,227.77	80,675,625.81
3	Mar-17	32,781,558.33	33,848,933.10	4,373,945.52	71,004,436.95
4	Apr-17	32,476,980.33	15,470,184.85	2,956,272.21	50,903,437.39
5	May-17	67,636,606.04	9,939,064.97	1,587,489.83	79,163,160.84
6	Jun-17	93,862,099.24	35,454,249.71	2,023,006.24	131,339,355.19
7	Jul-17	25,552,281.26	13,969,986.31	1,716,338.65	41,238,606.22
8	Aug-17	19,595,342.41	22,210,031.52	2,540,362.72	44,345,736.65
9	Sep-17	7,705,265.97	3,919,349.47	-	11,624,615.44
10	Oct-17	39,054,394.44	14,651,559.97	3,028,184.37	56,734,138.78
11	Nov-17	42,034,829.75	12,116,953.23	1,375,060.55	55,526,843.53
12	Dec-17	15,329,013.49	861,252.18	848,105.38	17,038,371.05
		<b>543,600,100.82</b>	<b>190,536,093.14</b>	<b>33,100,818.97</b>	<b>767,237,012.93</b>



**DEBT MANAGEMENT DEPARTMENT,  
MINISTRY OF FINANCE, GUSAU  
SUMMARY OF OUSTANDING GRATUITY FROM JANUARY TO DECEMBER 2018**

S/NO	GRATUITY	DEATH BENEFIT	CONTRACT GRATUITY	FIXED GRATUITY	TOTAL
1	Jan-18 37,828,741.34	9,169,566.40	3,507,425.46	-	50,505,733.20
2	Feb-18 75,099,297.06	16,453,409.45	856,494.92	-	92,409,201.43
3	Mar-18 73,778,342.31	18,458,934.66	1,200,343.19	-	93,437,620.16
4	Apr-18 49,727,082.82	-	671,176.06	-	50,398,258.88
5	May-18 32,763,276.95	29,127,362.26	2,270,882.74	-	64,161,521.95
6	Jun-18 69,643,972.94	36,241,783.78	3,361,235.14	-	109,246,991.86
7	Jul-18 41,073,996.41	22,831,239.26	3,250,506.52	-	67,155,742.19
8	Aug-18 51,417,657.30	13,353,896.13	6,560,119.10	-	71,331,672.53
9	Sep-18 53,428,014.64	17,723,352.16	2,085,715.62	-	73,237,082.42
10	Oct-18 25,954,115.63	9,336,036.58	2,939,671.09	-	38,229,823.30
11	Nov-18 34,763,560.03	21,960,376.14	6,795,624.09	-	63,519,560.26
12	Dec-18 108,418,369.58	38,490,296.75	-	-	146,908,666.33
	<b>653,896,427.01</b>	<b>233,146,253.57</b>	<b>33,499,193.93</b>	<b>-</b>	<b>920,541,874.51</b>

**DEBT MANAGEMENT DEPARTMENT,  
MINISTRY OF FINANCE, GUSAU  
SUMMARY OF OUSTANDING GRATUITY FROM JANUARY TO DECEMBER 2019**

S/NO	GRATUITY	DEATH BENEFIT	CONTRACT GRATUITY	FIXED GRATUITY	TOTAL
1	Jan-19 45,917,656.77	7,665,196.87	3,843,983.12	-	57,426,836.76
2	Feb-19 50,814,014.62	16,912,789.63	4,484,662.90	-	72,211,467.15
3	Mar-19 61,008,083.38	10,603,486.55	-	-	71,611,569.93
4	Apr-19 53,649,943.46	7,357,018.61	643,615.95	-	61,650,578.02
5	May-19 38,630,912.14	10,823,172.67	-	-	49,454,084.81
6	Jun-19 10,978,680.56	3,748,550.25	3,041,043.53	-	17,768,274.34
7	Jul-19 43,573,644.67	13,027,434.69	3,698,011.99	-	60,299,091.35
8	Aug-19 -	-	-	-	-
9	Sep-19 58,673,426.61	25,854,090.53	2,403,306.94	-	86,930,824.08
10	Oct-19 119,927,990.95	-	-	-	119,927,990.95
11	Nov-19 120,553,851.10	28,162,016.81	4,773,801.96	-	153,489,669.87
12	Dec-19 67,252,172.28	14,888,420.52	-	-	82,140,592.80
	<b>670,980,376.54</b>	<b>139,042,177.13</b>	<b>22,888,426.39</b>	<b>-</b>	<b>832,910,980.06</b>



SUMMARY FOR THE SETTLEMENT OF CONTRACTUAL LIABILITIES

A. Captured Liabilities in the Contractors Template

I. Template reported in Quarter 3 2019

79,187,415.48

ii. Settlement of Contractors Liabilities

13/7/2019 Sham-Bay Nig. Ltd

255,507,500.09

4/9/2019 Syndicate & Comm. Coy. Ltd

1,796,700,919.05

2,052,249,619.14

Gross Contractors liabilities – Gross contractors settlement =

**1,973,062,203.66**

**B. Captured Gratuities Liabilities in the Gratuities templates**

January - December 2015	9,101,044.34
January - December 2016	871,233,014.75
January – December 2017	767,237,012.93
January – December 2018	920,541,874.51
January –December 2019	<u>832,910,980.06</u>
	<b><u>3,401,023,926.59</u></b>

**Settlement of Gratuities Arrears**

<b><u>Monthly Realised</u></b>	<b><u>N</u></b>
1. May 2019	470,339,650.16
2. June 2019	100,000,000.00
3. July 2019	100,000,000.00
4. August 2019	100,000,000.00
5. September 2019	100,000,000.00
6. October 2019	100,000,000.00
7. November 2019	100,000,000.00
8. December 2019	<u>100,000,000.00</u>
<b>Total</b>	<b><u>1,170,339,650.16</u></b>



Thus: Gross Gratuities Liabilities Captured between January 2015 - December 2019;	3,401,023,926.59
Less Settlement of Gratuities from May to December 2019 as	<u>1,170,339,650.16</u>
<b>Total</b>	<b><u>2,230,684,276.43</u></b>

Thus Total liabilities <b>A&amp;B</b> reported in 2019;	
Contractors Labilités	79,187,415.48
Gratuites Labilités	<u>3,401,023,926.59</u>
<b>Total</b>	<b><u>3,480,211,342.07</u></b>

**Thus total Settlements A&B reported in 2019**

Contactors settlements	2,052,249,619.14
Gratuities Settlement	<u>1,170,339,650.16</u>
	<b><u>3,222,589,269.30</u></b>

**Thus Achieved 5% Settlement of total liabilities**

$$\frac{3,480,211,342.07}{100} \times 5\% = 1,740,105,671.00$$

Thus: Gross Gratuities Liabilities Captured between January 2015 - December 2019; 3,401,023,926.59  
 Less Settlement of Gratuities from May to December 2019 as 1,170,339,650.16  
**Total** **2,230,684,276.43**

Thus Total liabilities A&B reported in 2019;  
 Contractors Labilités 79,187,415.48  
 Gratuities Labilités 3,401,023,926.59  
 Total **3,480,211,342.07**

Thus total Settlements A&B reported in 2019  
 Contractors settlements 2,052,249,619.14  
 Gratuities Settlement 1,170,339,650.16  
**3,222,589,269.30**

Thus Achieved 5% Settlement of total liabilities  
3,480,211,342.07 × 5% = 1,740,105,671.00  
 100



Thus actual 5% total settlement achieved in 2019

$$\frac{3,222,589,269.30}{100} \times 5\% = 1,611,294,635.00$$



**SETTLEMENT OF CONTRACTORS ARREARS**

S/NO	CONTRACT YEAR	PAYMENT DATE	CONTRACTOR	POURPOSE	AMOUNT PAID
1		13/7/2019	Sham-Bay Nig Ltd	Renovation of Zamfara Radio	255,507,500.09
2	2015	25/2/2020	USK(S) Venture	Purchase of 100 Housing Estate at Tsauni Area Gusau	316,513,915.13
3	2018	4/9/2019	Syndicate & Commercial company Ltd.	Construction of Maradun, Magami & Faru Road	1,796,700,919.05
4	2011	10/3/2020	Sahabi Liman Kaura	Construction, Renovation, Modification of Police Barrack & Commissioner of Police Residence.	179,985,117.19
5	2008	17/8/2020	Alh Shehu Dan Fulani Maidoya	Supply of 15no Transformers 500KVA/33/0.45 Siemens or equivalent	18,173,603.00
<b>TOTAL</b>	-	-	-	-	<b>2,566,881,054.46</b>