

NOTES TO CONSOLIDATED REVENUE FUND

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

Note - 32 Value Added Tax (V. A. T)

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

Note 33 - BTL Receipts - Re-imbusement

Transfer from MLG&CA	-	1,100,000,000.00
Transfer from Incorporated	-	-
Transfer from Sub-Treasurer	-	1,850,000,000.00
Maikassu General enterprise	-	-
Transfer from Ministry of Agriculture	-	-
Unclaimed Salary	-	-
Refund of ISPO	4,097,311,252.08	2,048,655,626.04
TOTAL:	4,097,311,252.08	1,850,000,000.00

Note 34 - Compensation of Employees

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

directorate for government project	18,441,779.00	16,346,631.00
directorate of afforestation	52,754,362.00	47,848,828.00
directorate of commud, mark & distributions	19,481,624.00	19,068,194.00
directorate of information and communication	3,812,379.00	3,155,123.00
directorate of political affairs	1,437,312.00	1,287,450.00
directorate of quranic school welfare	3,294,492.00	2,992,287.00
directorate of rural electrification	28,880,872.00	51,950,929.25
directorate of sports development	23,146,489.90	69,662,583.00
directorate of zapa	2,909,233.00	2,632,693.00
Establishment pension and management services	238,597,165.41	206,273,303.14
Government house	51,715,845.00	47,739,514.00
High court of justice	243,322,680.88	217,676,284.81
Hisbah commission	128,576,334.00	118,379,294.00
Judiciary service commission	45,844,223.65	42,381,107.00
law reform commission	15,984,138.43	3,299,116.65
local government audit	45,582,477.10	38,295,709.34
ministry for religious affairs	31,941,460.24	27,939,699.23
directorate of protocol	17,354,615.80	17,027,834.25
ministry of agriculture and natural resources	107,905,375.00	83,817,256.75
Directorate of animal health	332,922,403.83	145,717,259.88
ministry of budget and economic planning	36,195,918.33	27,619,761.04
ministry of commerce and industry	38,742,837.84	34,882,761.18
ministry of culture & tourism	6,505,409.00	5,642,876.00
ministry of education	282,033,481.99	334,695,919.35
ministry of environment	27,251,287.32	26,157,780.80
ministry of finance	410,177,502.52	364,448,013.03
ministry of health	176,005,747.87	159,912,690.88
ministry of housing & town planning	16,003,199.00	12,975,056.00
ministry of information	20,983,200.95	16,602,197.60
ministry of justice	146,914,973.48	108,669,332.68
state council of chiefs	3,907,296.00	3,142,022.00
ministry of l/govt. & cheiftaincy affairs	34,505,194.93	31,991,938.37
ministry of land and survey	27,350,716.03	26,195,138.00
ministry of rural development	20,486,370.00	20,186,167.00
ministry of higher education	38,609,374.85	18,494,924.51
Ministry of transport	10,787,523.00	11,041,580.00
ministry of water resources	41,527,971.00	38,173,441.00
ministry of women, children affairs & Social Welfare	80,466,693.11	98,468,694.26
ministry of works	129,426,158.30	96,022,844.70
ministry of youth empowerment and skills aquisition	20,179,169.00	39,796,315.00
ministry of youth (NYSC Allowances)	304,920,000.00	-
State Audit	55,082,248.17	49,771,402.39
pension commission	4,075,971.13	3,714,132.00
public complain commission	4,483,564.17	3,686,440.26
religious preaching commission	9,325,129.90	1,704,878,866.00
shari'ah research	5,660,700.00	5,223,203.00

sharia court of appeal	527,014,592.72	466,408,252.26
state house of assembly	235,101,990.43	69,902,812.96
zamfara state enviromental sanitation agency	295,960,134.36	235,886,461.84
Dir of bereau of statistic	26,156,537.12	21,899,745.50
2nd livestock development project	301,644.00	276,507.00
Abdu Gusau Polytechnic	536,120,116.59	404,069,470.01
Agency for inter community relations	1,821,816.00	1,661,858.00
Agency for Inter Party Relation	2,835,109.00	2,570,794.00
agency for nomadic education	50,417,843.88	46,967,981.20
agency for non-governmetel	2,150,200.00	1,924,255.00
agency for quranic tajjwed	76,821,209.00	79,003,721.00
arabic and islamic education board	558,608,515.62	50,307,324.43
college for agriculture and animal science bakura	255,665,970.09	23,401,901.90
college of education maru	425,861,374.49	371,661,146.80
council for art and and culture	16,602,147.00	15,604,185.00
female education board	898,154,082.32	769,982,302.98
fertilizer bleding company	9,584,637.00	9,219,716.00
fire service	137,364,625.82	66,961,736.34
Government printing	5,073,984.00	4,595,338.00
Gusau amusement park	7,148,860.00	6,460,658.00
Gusau central market	32,417,602.00	30,917,109.00
History bureau	5,126,684.57	5,292,849.36
Hospitals service management board	3,384,281,649.92	2,785,483,709.78
Hotels management board	5,146,290.00	4,833,906.00
King fahad women and childrens hospital	71,118,782.80	63,723,946.74
Liason office kaduna	8,440,090.00	8,623,049.00
Local government pension board	5,679,769.37	5,638,325.00
Hajj Commission	1,836,710.00	12,615,847.00
Ruwatsan	3,941,964.00	3,630,533.00
state housing cooperation	3,860,835.00	4,439,621.00
Scholarship board	8,365,021.87	7,389,577.80
school of health technology tsafe	202,030,673.85	178,393,576.37
school of nursing and midwifery	205,154,769.45	168,284,630.51
science and technology education board	334,698,440.20	301,014,838.72
secondry schoolfeeding agency	232,487,655.60	134,849,123.10
state library board	6,469,133.80	6,785,422.00
teachers services board	1,479,660,445.32	1,290,026,979.79
ulama'u consultative council	9,784,624.00	29,353,872.00
universal basic education board	207,040,000.95	114,967,800.00
water board	90,155,643.50	81,879,863.10
yariman bakura specialist hospital	827,263,073.70	772,689,345.76
zacarep	160,232,256.00	147,293,327.00
zacas gusau	302,261,608.69	243,527,824.00
zakkat board	13,310,839.00	11,863,193.00
zamafara state printing and publishing company	35,462,069.34	32,906,438.86
zamfara agricultural development project	151,351,430.01	147,718,502.94

zamfara agricultural supply company	47,512,793.43	44,588,574.00
zamfara investment company	5,714,226.00	5,757,341.00
zamfara roads maintenance agency	3,774,423.00	3,942,022.00
zamfara state election matters	2,348,464.00	2,070,713.00
zamfara state forestry ii project	18,637,447.17	17,334,531.17
zamfara state mass education board	116,088,269.63	98,942,227.00
zamfara broadcasting cooperation	95,427,633.53	9,155,123.00
zamfara urban and regional planning board	2,126,592.00	31,601,678.80
Directorate for special duties	33,813,780.40	-
TOTAL	16,185,475,927.03	14,506,180,521.40

Note 35 - Consolidated Revenue Fund Chargers	ACTUAL 2019	ACTUAL 2018
430 High Court Judges	5,700,000.00	116,809,922.32
430 State Auditor General	7,599,528.00	8,359,476.00
430 Local Government Auditor General	7,599,529.00	8,359,476.00
430 Civil Service Commission	22,870,416.00	15,301,759.00
430 Local Government Service Commission	3,788,109.00	5,638,325.00
430 State Independent Electoral Commission	21,149,429.00	19,286,727.00
430 Assembly Services Commission	48,382,945.25	45,420,589.00
430 Anti-Corruption Commission	9,891,495.00	8,851,979.00
430 Cabinet Affairs Consolidated	797,263,982.03	1,276,739,110.52
430 Z.A.C.S.D.P	3,900,000.00	7,800,000.00
TOTAL:	928,145,433.28	1,512,567,363.84

Note 36 - Social Benefits		
.....	ACTUAL 2019	ACTUAL 2018
Gratuity Paid	(894,809,758.25)	(197,859,659.48)
Pension	(1,583,001,922.38)	(1,299,604,375.64)
Death Benefits	(252,419,385.80)	(71,332,708.63)
Contract GratuityPaid	(19,361,492.55)	(11,914,431.73)
Govt 10% Contribution to Pension	-	-
Sub total	(2,749,592,558.98)	(1,580,711,175.48)

Note 37 - Overhead Costs			
Overhead Cost (MDAs)	7A	21,827,551,606.01	12,128,981,880.50
Overhead Cost (Parastatals)	7B	4,281,885,435.09	4,546,653,245.50
Total		26,109,437,041.10	16,675,635,126.00

Note 37a - Overhead Costs (MDAs)	ACTUAL 2019	ACTUAL 2018
Ministry of Justice	167,040,000.00	69,452,920.00
Min. of Budget & Economic Planning	73,500,000.00	36,500,000.00
Min. Of Education	1,207,249,677.87	507,344,900.00
Min. Of Health	10,000,000.00	87,720,700.00
Min. for Rel. Affairs	652,786,000.00	422,620,800.00

Min. for Youth & Skills Acquisition	16,000,000.00	12,000,000.00
Min. of Housing & T/P	221,069,000.00	71,657,250.00
Min. of Lands & Survey	25,000,000.00	60,984,800.00
Min. of Agriculture	10,000,000.00	7,000,000.00
Min of Commerce	21,776,000.00	7,000,000.00
Min. Of Environment	10,000,000.00	11,126,780.00
Min. of Women & Children Affairs	22,352,000.00	8,720,000.00
Min. of Information	44,800,000.00	60,000,000.00
Min. for Rural Development	10,000,000.00	9,758,000.00
Min. for Water Resources	17,755,000.00	83,010,000.00
Min. of Works	10,000,000.00	8,440,000.00
Min. of Higher Education	163,122,090.00	7,000,000.00
Min. of Water Resources(Running cost of machines)	14,250,000.00	9,975,000.00
Min. of Finance	1,989,087,444.14	1,370,505,089.50
Deputy Governor	237,484,300.00	139,207,500.00
CR High Court	262,344,574.00	148,060,262.00
CR Shari'a Court	135,381,070.00	120,000,000.00
Yariman Bakura Specialist	78,845,390.00	132,230,000.00
PS Govt. House	758,932,855.00	160,000,000.00
House Asseby	1,658,836,263.00	1,227,702,188.00
PS SSG	3,316,207,777.00	678,734,000.00
Chief of Staff	110,000,000.00	80,000,000.00
OEG/PPS	7,296,133,400.00	3,965,000,000.00
Protocol	1,172,584,510.00	1,122,331,000.00
PS Establishment	3,000,000.00	32,500,000.00
Cabinet Affairs	2,112,014,255.00	1,472,400,691.00
TOTAL	21,827,551,606.01	12,128,981,880.50

Note 37b - Overhead Costs (Parastatals)

General Hospital Gusau	10,000,000.00	9,000,000.00
King Fahad (Feeding)	6,000,000.00	5,800,000.00
King Fahad (Lab-reagent)	4,000,000.00	4,200,000.00
General Hospital (VVF)	2,500,000.00	2,250,000.00
HSMB (Psychiatric Drugs)	7,280,000.00	6,552,000.00
HSMB (Psychiatric Feeding)	5,000,000.00	3,200,000.00
HSMB (Hospital Feeding)	8,000,000.00	7,200,000.00
Animal Health (Feeding of Livestock)	5,000,000.00	3,500,000.00
Auditor General (State)	82,855,000.00	40,340,000.00
Perm. Sec. Civil Service Commission	10,000,000.00	7,000,000.00
Local Government Pension Board	2,000,000.00	1,400,000.00
Administrative Department	5,000,000.00	3,500,000.00
Hisbah Commission	21,600,000.00	6,900,000.00
Directorate of sport	10,719,000.00	37,110,000.00
Hajj Commission	728,413,194.09	736,264,420.00
Zamfara State School of Nursing & Midwifery	5,000,000.00	3,500,000.00
State Pension & Gratuity	5,000,000.00	3,500,000.00

Moon Sighting Committee	3,500,000.00	2,450,000.00
Prayer Timing Committee	1,600,000.00	1,400,000.00
Sec. Final Account	6,000,000.00	2,900,000.00
Anti Corruption Commission	5,000,000.00	3,500,000.00
Zakkat Board	584,953,000.00	440,367,200.00
Public Complaints Commission	5,000,000.00	3,500,000.00
Judicial Service Commission	6,800,000.00	1,400,000.00
Council of Ulama	5,000,000.00	3,500,000.00
Sec. Exco	5,000,000.00	2,600,000.00
Sec. Speech Writing Committee	5,000,000.00	3,500,000.00
Preaching Commission	5,000,000.00	13,750,000.00
Shari'ah Research & Dev. Commission	5,000,000.00	3,500,000.00
Office of The Head of Service	45,406,000.00	201,074,071.50
Liason Officce Abuja	25,000,000.00	17,500,000.00
Liason Office Kaduna	5,000,000.00	3,500,000.00
FGPC	15,000,000.00	10,500,000.00
Debt. Magt. Dept.	6,000,000.00	2,100,000.00
ZESA(Standing Imprest)	30,000,000.00	21,000,000.00
Qur'anic Tajweed	5,000,000.00	3,500,000.00
ZASIEC	10,000,000.00	7,000,000.00
Stores Control Unit	2,000,000.00	1,400,000.00
ZUREPB	5,000,000.00	3,500,000.00
Zamfara Radio	2,000,000.00	1,400,000.00
Directorate for Rural Water Supply	10,000,000.00	7,000,000.00
Auditor General(Local Govt.)	5,000,000.00	3,500,000.00
Local Government Service Commission	3,000,000.00	2,100,000.00
Hospital Services Management Board	5,000,000.00	3,500,000.00
Primary Healthcare Board	43,686,600.00	15,560,000.00
Collage of Health Sciences & Tech.	24,250,000.00	2,800,000.00
General Hospital T/Mafara	2,400,000.00	1,600,000.00
General Hospital Gummi	2,400,000.00	1,600,000.00
General Hospital K/Namoda	2,400,000.00	1,600,000.00
General Hospital Anka	2,400,000.00	1,600,000.00
General Hospital Tsafe	1,200,000.00	800,000.00
General Hospital Bakura	1,200,000.00	800,000.00
General Hospital Bukkuyum	1,200,000.00	800,000.00
General Hospital Maradun	1,200,000.00	800,000.00
General Hospital Shinkafi	1,200,000.00	800,000.00
General Hospital Dansadau	1,200,000.00	800,000.00
General Hospital Zurmi	1,200,000.00	800,000.00
General Hospital Bungudu	1,200,000.00	800,000.00
General Hospital Mada	1,200,000.00	800,000.00
General Hospital B/Magaji	1,200,000.00	800,000.00
General Hospital Kagara	1,200,000.00	800,000.00
General Hospital Maru	1,200,000.00	800,000.00
General Hospital Magami	1,200,000.00	800,000.00

General Hospital Moriki	1,200,000.00	800,000.00
General Hospital K/Daji	1,200,000.00	800,000.00
Psychiatric Hospital Anka	1,200,000.00	800,000.00
King Fahd General Hospital	5,000,000.00	1,800,000.00
Scholarship Board	2,500,000.00	1,750,000.00
Livestock Dev. Project	2,000,000.00	1,400,000.00
Inter Community Relations	2,000,000.00	1,400,000.00
Fire Service	12,000,000.00	9,000,000.00
Home Grown School Feeding Programme	10,000,000.00	7,000,000.00
Abdu Gusau Polytechnic(Standing Imprest)	30,000,000.00	31,000,000.00
Agency for Mass Education	3,000,000.00	2,100,000.00
Secondary School Feeding Board	1,888,680,406.00	2,526,820,809.00
VIO's Office	3,000,000.00	2,100,000.00
State Council for Arts & Culture	19,161,000.00	13,100,000.00
SA, Assembly Service Commission	5,000,000.00	3,500,000.00
ZEMA	43,706,500.00	25,770,000.00
ZACAREP	5,000,000.00	2,450,000.00
PFMU	5,000,000.00	3,500,000.00
Directorate of Public Private Partnership	3,000,000.00	2,100,000.00
FASCO	15,000,000.00	9,600,000.00
Directorate of Public Enlightenment, Media & Comm.	7,770,000.00	22,060,000.00
SDG	3,000,000.00	2,100,000.00
SA, Deputy Governor	3,000,000.00	3,500,000.00

Dir. Of State Govt. Projects	5,000,000.00	3,500,000.00
Commodity Board	3,000,000.00	2,100,000.00
Dir. Of InterParty Rel.	3,000,000.00	2,100,000.00
Directorate of Animal Health	5,000,000.00	3,500,000.00
Recruitment & Quota System	5,000,000.00	3,500,000.00
Female Education Board	116,030,695.00	91,584,745.00
Fadama III Project	3,000,000.00	2,100,000.00
Political Affairs	2,000,000.00	1,400,000.00
Directorate of Election Matters	3,000,000.00	1,800,000.00
Prerogative of Mercy	5,000,000.00	3,000,000.00
Legacy Newspaper(Imprest)	10,000,000.00	1,600,000.00
Zamfara Radio(Imprest)	5,000,000.00	3,000,000.00
Teachers Service Board	5,000,000.00	3,000,000.00
Arabic & Islamic Educ. Board	13,916,000.00	3,000,000.00
Science Teachers Board	5,000,000.00	3,000,000.00
Agency for Nomadic Educ.	3,000,000.00	1,800,000.00
COE Maru	10,000,000.00	7,500,000.00
State Library Board	2,000,000.00	1,800,000.00
Provost, ZACAS	5,000,000.00	2,500,000.00
Callege of Animal Health Bakura	23,475,040.00	2,500,000.00
Law Reform Commission	2,000,000.00	1,000,000.00
Works School	2,000,000.00	1,000,000.00
ZADP	3,000,000.00	1,200,000.00
Bureau of Statistics	3,000,000.00	1,500,000.00
DRWS	3,000,000.00	1,500,000.00
Islamic Organisation and Quranic Schools Welfare	5,000,000.00	2,500,000.00
Directorate of Afforestation	1,800,000.00	2,100,000.00
Government Printing	2,000,000.00	1,000,000.00
Directorate of Skills Acquization	3,000,000.00	900,000.00
Fire Services T/M	3,000,000.00	1,200,000.00
Fire Services K/N	3,000,000.00	1,200,000.00
S A OEG	2,000,000.00	1,500,000.00
History Bureau	3,000,000.00	900,000.00
Housing Cooperation	2,000,000.00	600,000.00
SA Duret	5,000,000.00	1,500,000.00
Apex Fermers	3,000,000.00	900,000.00
ZAROMA	2,000,000.00	400,000.00
SA Assembly	3,000,000.00	600,000.00
AGENCY FOR NGO's	8,518,000.00	200,000.00
Fertilizer Company	2,000,000.00	400,000.00
Hotels Board	21,565,000.00	400,000.00
Investment Company	2,000,000.00	400,000.00
RUWATSAN	3,000,000.00	300,000.00
IFAD	3,000,000.00	300,000.00
Conflict Resolution	3,000,000.00	300,000.00
ZAMCODA	3,200,000.00	200,000.00

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

Note 38 - Loans Repayment - External	ACTUAL 2019	ACTUAL 2018
January	20,300,625.15	-
February	20,300,625.15	-
March	20,300,625.15	-
April	20,300,625.15	-
May	20,300,625.15	-
JUNE	20,300,625.15	-
JULY	20,300,625.15	-
AUGUST	20,300,625.15	-
SEPTEMBER	28,430,222.68	-
OCTOBER	28,430,222.68	-
NOVEMBER	28,430,222.68	-
DECEMBER	28,430,222.68	-
TOTAL	276,125,891.92	-

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

Note 40 - Loans Repayment - Bond (Interst)	ACTUAL 2019	ACTUAL 2018
MAY	380,209,586.03	454,531,626.28
NOVEMBER	338,246,150.14	418,885,563.81
TOTAL	718,455,736.17	873,417,190.09

Note 41 - Loans Repayment - Internal Loans (Principal)	ACTUAL 2019	ACTUAL 2018
JANUARY	153,387,508.25	576,026,619.56
FEBRUARY	154,658,096.83	582,666,393.65
MARCH	155,939,700.08	589,399,718.46
APRIL	157,232,418.96	596,228,125.46
MAY	158,536,355.42	603,153,173.45

JUNE	159,851,612.41	610,716,448.97
JULY	161,178,293.87	617,299,566.92
AUGUST	213,344,981.21	624,524,170.79
SEPTEMBER	328,084,325.87	369,497,503.91
OCTOBER	377,698,999.83	262,070,885.49
NOVEMBER	399,964,751.30	150,878,976.08
DECEMBER	464,783,195.05	152,127,834.34
TOTAL	2,884,660,239.08	5,734,589,417.08

Note 42 - Loans Repayment - Internal Loans (Interest)

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